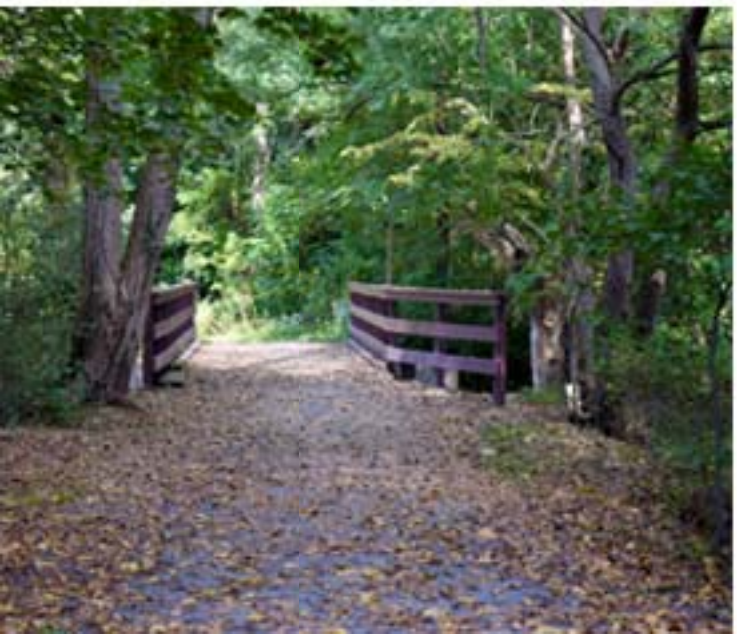






Borough of Carlisle
2018 Budget



Committed to Excellence in Community Service

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Borough of Carlisle

Pennsylvania

For the Fiscal Year Beginning

January 1, 2017

Christopher P. Morrill

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. In addition, a reader may access charts, graphs, and tables listed in section 6 directly by clicking on a specific item.

Each section of the budget document and its contents is 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, 2017 accomplishments, and 2018 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 2018 capital projects budget along with the five-year 2018-2022 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



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 ..... Deborah Fulham-Winston

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 ..... (vacant)

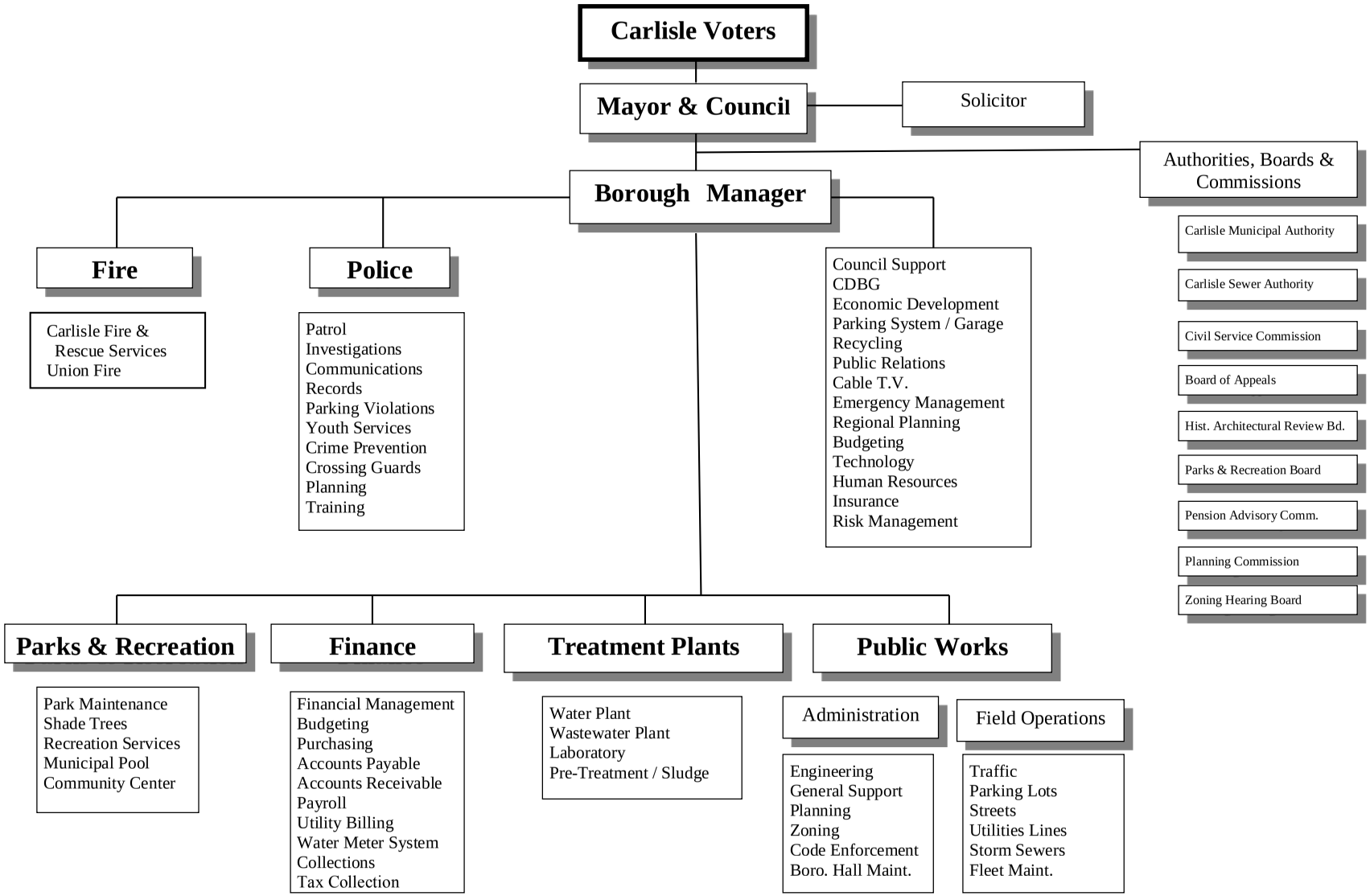
Director of Parks & Recreation ..... Andrea C. Crouse

Police Chief..... Taro Landis

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 17 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.



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 2017 was 4.0% compared to 4.9% for Pennsylvania, and 4.5% 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 and adjacent to the Borough and is a premier advanced training facility for the U. S. Army. It contains some of the most sophisticated computer technology simulation equipment in the armed forces.

- Just outside the Borough limits, the U.S. Army Heritage and Education Center (USAHEC) is the United States Army's preeminent museum and research complex.

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 walk able, mixed-use in-fill residential, commercial, and possible light industrial redevelopment.



In 2013 the community led by the Borough, initiated an urban redevelopment plan (www.carlislepa.org/carlisle-plan/) 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 11,200 square feet of retail space, a 92-unit hotel, 51 two-story townhouse ("auto condo") units, 48 two-story townhouse units, 190 stacked-flat apartment units, 90,000 square feet of office space, 19,880 square feet of restaurant space, a 650 space parking garage, and 24 residential apartments. 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 southeast of Carlisle.

Parks and Recreation



There are 163 acres of land on which various recreational facilities operated by Carlisle Borough. Recreational facilities include 17 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 has a choice to park in one of the Borough-owned lots, in the Parking Garage, or along the street at a meter.

- **Off-street Parking Lots** – 236 off-street parking spaces are located in six Borough-owned parking lots. These lots serve monthly lessees as well as the general public. Lease agreements allow individuals (resident or non-resident) to reserve a parking space for a monthly fee. Many lessees work in or around the downtown area. Although not lease designated, another lot available for the general public is a spacious metered lot conveniently situated near the middle of downtown. This lot offers short-term meters and they were specifically designed to allow frequent downtown visitors.

- **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 56.7 miles of streets, 18 miles of avenues, 564 fire hydrants, 43 traffic signals, 317 street lights, 990 storm water inlets, 1,314 water valves, 6,516 water meters, 77.2 miles of water mains, 4 water tanks, 28.5 miles of storm sewers, 69.5 miles of sanitary sewers, and 5 pumping stations.

BOROUGH OF CARLISLE

"Committed To Excellence in Community Service"

November 3, 2017

Honorable Mayor and Borough Council,

I am pleased to submit the Borough of Carlisle's proposed 2018 budget for your consideration. In accordance with Article V, Section 502, of the 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 budget message below will

1. Provide an overview of 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,
4. Describe a number of the accomplishments and initiatives that occurred in 2017 and
5. List some of the more significant goals and objectives for the 2018 budget.

Budget Format

This past summer, the Borough's budget document was recognized for the fourth 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 2018 budget.

The primary objectives of the budget format are 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 Capital Improvement Plan (CIP) budget process began this past spring. That process included a series of meetings with department heads to identify the Borough's capital needs for the next five years. This resulted in a capital budget that not only adequately addresses the Borough's capital needs but also identifies the funding sources for each capital item.

Development of operating budget begin in early summer. At the beginning of the process we believed that

1. We may again face a structural deficit in the General Fund but that it would be less than previous years,
2. We needed to continue to find ways to reduce and ultimately eliminate this deficit and
3. We were optimistic that we were not going to recommend a tax increase for 2018.

We began meeting with senior staff in mid-summer to review their budget requests. This process involved a significant amount of robust discussion and careful evaluation of all

expenditure requests. Following this lengthy process we incorporated the agreed upon expenditures into the draft budget. Fortunately, we were eventually able to craft a balanced budget.

While some line items are slightly up and others slightly down, on the whole, this budget proposes to "hold the line" on expenditures to 2017 levels. At the same time, it proposes to preserve services to 2017 levels as well.

The proposed budget includes an across the board 2% COLA and applicable step increase (which averages approximately 1%) for all non-uniform employees. As a result, the average proposed total increase for non-uniform employees (based on the compensation system), is 3% per employee.

Concerning the non-uniform compensation system, as was mentioned last year, given the fact that this system is now over eight years old and as a matter of good practice should be reviewed, 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.

We are happy to report that we will only be using committed reserves in this year's budget to fund previously planned capital expenditures.

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 operating 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 General Fund's current fund balance well exceeds our goal of 25% of annual operating expenses.

Revenues

With a growing national and local economy, we are happy to report larger than expected revenues in 2017 from our EIT (Earned Income Tax). We expect that we will continue to experience some growth in this area.

The revenue sources for the General 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 lead to increased 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.

Building permit revenue has been and should continue to be healthy. 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 (TIF) 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.

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.

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 slightly higher rate than revenues.

Expenditures

With respect to expenditures, the Borough has and will continue to face significant pressure. The Borough's largest expenditure is payroll. As a service organization, this is to be expected. Even so, we will continue to work hard to find any savings that we can in this area.

In accordance with our CIP budget, we will be spending a significant amount of funds toward both the sewer collection and water distribution systems.

One very pleasant surprise for 2018 is that the increase in health insurance premiums will be 0%. While most employers around the nation are experiencing 5 – 10% increases, due to our excellent experience over the past few years, the Borough will not see an increase in premiums. We have been informed by our insurance broker, however, that we should still expect to see 5% to 10% increases in the coming years which would translate to significant increases.

This past spring we received the decision from our police interest arbitration hearing. Overall, we feel that the decision provided for a balanced approach to future salary and health care expenditures.

This past year the Borough retained the services of Raftelis Inc. to help identify the Borough's current stormwater management costs as well as estimate what the Borough should be spending to adequately fund the system. Raftelis was also charged with recommending a funding strategy to pay for the necessary repairs and improvements.

Based on their evaluation, Raftelis recommended 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 including the assessment of fees for service. As of the date of this writing, it appears that Borough Council will decide to establish a stormwater utility with an associated fee.

We have included funds in the proposed 2018 budget to pay for a rate study to determine what the stormwater management fees should be. Assuming this study is completed by mid-2018, the new fee structure would be implemented at the beginning of 2019.

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 and exceeded this goal and expect to be able to retain this level. It is recommended that funds in excess of the stated fund balance goal may be directed toward future capital projects.

In 2016, the Borough retained the services of Gannett Fleming to evaluate the condition of our water distribution system. While current revenues are generally keeping up with operational expenditures, Gannett Fleming concluded that we are not adequately keeping up with capital costs.

At the conclusion of the evaluation, Gannett Fleming produced a report to help guide 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.

Based on the expected capital projects outlined in the Gannett Fleming report, we propose to increase the water rate by 4% for 2018. This proposed increase is a bit lower than earlier estimates.

A 4% increase in the water rate would translate to an approximately $3.50 per quarter increase for an average household.

Sewer Fund – I am happy to report that since 2015, we continue to meet and exceed 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 first phase of the plan (which will take approximately 15 years to complete), is estimated to cost between $30 and $50 million to complete. This plan includes 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. For 2017 we increased the rate by 4%.

To keep up with planned capital projects, we recommend a 3% rate increase for 2018. This would translate into an increase of approximately $3.40 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.

For 2018 we are not recommending any rate increases to parking meters or parking lot leases. We do, however, expect that parking meter rates will need to be evaluated in the near future if for no other reason than to at least consider adjusting them for inflation. The parking meter rates have not been adjusted since 2006.

Solid Waste Fund – In January of 2017 the Borough entered into a three-year contract with Advanced Disposal to collect the Borough's trash and recycling. For 2017 the Borough will pay Advanced Disposal $2.62 per bag to collect. In 2018 this rate increases to $2.67 per bag and to $2.72 in 2019.

In early 2015, the Borough entered into 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 just approved a two-year contract to purchase trash bags. This new contract will see an approximately 6% increase per bag.

The Borough's compost site is paid for through solid waste funds. In addition to the labor and equipment costs associated with operating the facility, the Borough also pays Cumberland County a fee for the rental of equipment needed at the site. This fee is based on usage and is expected to increase in 2018.

Due to the above increases as well as the need to save additional money to our fund balance goals for this fund, we are recommending that the price per trash bag be increased from $3.50 to $3.75.

Accomplishments and Initiatives

During 2017, we undertook a number of initiatives that resulted in several positive accomplishments. These accomplishments will

1. Help us maintain our high levels of service to our residents,
2. Allow us to realize savings in the 2018 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:

These accomplishments including the following:

1. We have fully implemented the new Home Rule Charter which included, among other things, (1) appointment of the Director of Finance 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 Gannett Fleming to conduct an evaluation of the Borough's water distribution system. This evaluation resulted in a report that sets forth a blueprint for the capital improvements that will be necessary to allow our system to provide clean and safer water to future generations.

3. Implemented the vast majority of the projects outlined in Five Year Capital Improvement Plan for 2017.

4. We are on schedule to successfully complete the third 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.

5. Under the direction of Fire Chief Jeff Snyder, we successfully completed another table-top exercise of the Borough's Emergency Preparedness Plan.

6. Successfully completed a significant stormwater management project to mitigate flooding in and around the Valley Meadows subdivision and especially within the park area. As part of this project we were able to construct an additional ballfield along with greatly improving the existing ballfields.

7. Completed the reforestation and landscape buffer project to 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. For the fourth year in a row, the Borough was recognized with the GFOA Distinguished Budget Award for the Borough's budget format.

9. The Borough was recognized once again with the GFOA Excellence in Financial Reporting Award.

10. As a result of the Borough's sound financial policies and practices, the Borough's bond rating was reconfirmed by Moody's at Aa1 with a stable outlook. This has allowed Carlisle Borough to continue to have the highest bond rating of any Borough in the Commonwealth for the second consecutive year.

11. Received the Partnership for Safe Water Excellence in Water Treatment Award for the seventh straight year. Also received the Partnership for Safe Water Director's Award for the 14th straight year.

12. With the help of Raftelis Inc., completed an evaluation of the Borough's stormwater management system. As a result of this study, we were able to identify how much the Borough would need to spend each year to adequately fund the Borough's stormwater system. Council is also working toward establishing a stormwater fee to generate the necessary funds.

13. In March of 2017 the Borough hired a new Chief of Police, Taro Landis. Chief Landis has been an outstanding addition to the Borough's leadership team.

14. Earlier this summer, the Borough hired its first Public Information Coordinator, Stephanie Taylor. Stephanie has done an exceptional job in establishing and managing the Borough's social media efforts, managing the dissemination of information to the public (particularly during emergencies) and managing the Borough's website.

15. Completed the final phase of the West End Trail connection.

16. Purchased a new aerial fire truck.

17. Completed an innovative project to manage stormwater in the parking lot adjacent to Borough Hall. Also created a new safer and more efficient parking lay out in this parking area.

18. Witnessed the successful settlement of phase I of the Tax Increment Financing plan.

Goals for 2018

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, we plan to begin implementation of the Tax Increment Financing plan to construct needed infrastructure improvements at the Carlisle Events (or IAC) site.

2. Begin spending the approximately $12.5 million in grant funds that the Borough has received from a variety of sources for the construction of several transportation and infrastructure projects.

3. Implement the fourth year of the capital improvement plan to address the deteriorated sewer collection system as outlined in the HRG report.

4. Implement the first year of the capital improvement plan to address the deteriorated water distribution system as outlined in the Gannett Fleming report.

5. Work with Raftelis Inc. to develop a proposed rate schedule that will generate the necessary funds to adequately pay for the Borough's stormwater management system. Develop an implementation strategy, including community education efforts, to make the transition as smooth as possible.

6. Undertake a comprehensive water and sewer rate study to better coordinate pay-go and debt financing of necessary capital improvements to the distribution and collection systems.

7. Undertake a review of the Borough's non-uniformed employees pay and classification plan.

8. 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, Richard Juday and all of the Finance Department staff who 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 sixth 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



Matthew H. Candland
Borough Manager

Multi-Year Projections

Carlisle periodically performs multi-year reviews of Borough revenues and expenditures. This is done to inform the public, elected officials, and staff of potential opportunities and problems the organization will be facing in the coming years. Both positive and negative impacts of the latest long-term reviews are summarized below by fund.

General Fund

- Urban Redevelopment Plan. One of the most significant opportunities for the general fund in the next few years involves the Carlisle urban redevelopment plan and its potential impact on the local economy. The plan will improve the overall economic condition of the Borough through revitalization of three vacant industrial sites totaling more than 60 acres. This will increase employment opportunities and expand the Borough's tax base. Estimates for the total cost of public infrastructure improvements for the plan are in excess of $20 million over several years. To date the Borough has been awarded more than $12 million in state and federal grants. In addition, the first phase of tax increment financing provided by the Cumberland County Industrial development Authority in the amount of $7.9 million is expected before the end of 2017.

- Improved Economy. As the nation's economy has improved, the Borough has recognized some positive effects from this improvement through higher property values. This in turn has increased real estate tax collections. At the same time, increasing wages of people working in Carlisle has led to increases in earned income taxes collected by the Borough.

- Police Contract. Under the state's Act 111, the Borough and its police department are required to engage in collective bargaining regarding certain terms and conditions of employment. Typically, every three years the Borough and police negotiate to arrive at a fair contract for both parties. However, this time around the parties have concluded the latest negotiation and agreed, through binding arbitration, to a four-year contract. Terms of the contract require 2.5%, 2.5%, 3% and 3% annual salary increases and require police officers to begin contributing towards their health insurance premiums. This provides a level of certainty in budgeting for police services.

- Succession Planning. A significant number of the Borough's workforce are eligible and have begun to retire. This process may accelerate in the next few years. Strategies have been developed and are being refined to determine how best to manage this process. The knowledge and experience of these departing employees will take with them is a concern; however, transitioning to new employees offers advantages as well.

- Employee Medical Benefits. Although the cost of medical benefits has increased at a slower pace going forward than initially estimated, there is no guarantee that this trend will continue. If these increases accelerate dramatically it will have a significant impact on the Borough's budget. Additionally, the uncertain future of the Affordable Care Act is

problematic. As more provisions of this law are fully implemented, the Borough's expenses could increase significantly.

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

- Regulation. Increasing regulations by federal and state governments continue to impact local government finances. The Borough received a MS4 storm water permit in 2015 which requires a more stringent stormwater program going forward. As more regulations are enacted, the Borough will likely incur increased costs to comply with these new potential regulations. For example, the Borough is currently completing a study regarding stormwater management costs and is considering implementation of a stormwater management fee.

- Federal Funding. The Borough receives funding under the Community Development Block Grant program designed to assist those communities such as Carlisle with have high low-to-moderate income areas. If funding should be reduced, the Borough would not be able to pick up the slack and provide significant financial assistance to local residents. However, the Borough has been awarded other federal grants recently including a $5 million TIGER grant to assist with the Carlisle Urban Redevelopment Plan. While these grant funds are useful, they are most likely not recurring.

- State Funding. The Borough's road paving program is funded nearly 100% through Pennsylvania's Liquid Fuels Tax program. While this funding source is projected to increase slightly over the next few years, new Federal regulations requiring updates to sidewalk ramps to increase accessibility for the disabled has decreased the amount of Liquid Fuels Tax revenue leftover for paving each year. In addition, the Borough receives significant funds from the state for its pension plans. However, the state has its own budget problems. If this funding is reduced, the Borough would recognize a significant increase in local costs to fund its pension plans.

- Property & Casualty Insurance costs. The Borough's general insurance premiums continue to increase due to market forces. Self-insurance and the use of higher deductibles in certain areas will need to be considered as appropriate and necessary.

- Volunteer Fire Companies. The Borough is fortunate to have two solid volunteer fire companies providing services to residents. However, volunteer fire departments across the nation have been in decline for years making it harder and harder for companies to have qualified members for firefighting. Programs for the recruitment and retention of volunteer firefighter have been initiated by the Borough to alleviate some of this

challenges. Nevertheless, a worst case scenario would be if the Borough had to establish a fully-paid fire department. This would have a major impact on Borough finances. Having a fully-paid fire department would significantly increase fire department costs beyond the current $900,000 operating budget.

Water Fund

The primary opportunity for the water fund in the next few years is increasing the usage of the water plant by marketing available capacity to neighboring municipalities which have significant development opportunities.

The primary challenge for the fund in the next few years is the age of the water distribution system. As the system continues to age the Borough can expect costs to increase significantly to ensure the system operates as efficiently and effectively as possible. An engineering analysis of the water distribution system has been completed. Extensive capital improvements to the distribution infrastructure will be required in the coming years to maintain a strong system. Increased spending on capital improvements and increases in user fees is occurring on an annual basis. The Borough will be undertaking a comprehensive rate study to determine the proper mix of pay-go and borrowing.

Sewer Fund

As with the water fund the primary opportunity for the sewer fund in the next few years is increasing the usage of the sewer plant by marketing the available capacity to neighboring municipalities which have significant development opportunities.

There are at least three primary challenges for the sewer fund in the next few years: the aging collection infrastructure, inflow and infiltration, and bio-solids removal. As the sewer system continues to age, increasing capital costs can be expected. A study was completed in 2014 to evaluate the sewer collection system to determine if significant capital improvements will be needed to the system to address inflow and infiltration. The results of the study included a capital improvement plan containing estimated costs exceeding $30 million over the next 25 to 30 years. The Borough needs to continue to monitor its bio-solids removal program to ensure it is meeting local farmer needs and performing in a cost effective manner. As private companies specializing in this service expand in the marketplace, Carlisle will have to remain competitive to ensure its Bio-solids removal program remains cost effective.

The Borough will be undertaking a comprehensive rate study to determine the proper mix of pay-go and borrowing.

Parking Fund

The primary opportunity in the parking fund is the continued enhancement of downtown Carlisle businesses. In recent years the Borough and other community stakeholders have invested heavily

in the development of the Downtown Carlisle Association. In addition to increasing activity downtown through a number of different events, store vacancy rates have continued to decrease. With the potential for significant enhancements outside the area as part of the Urban Redevelopment Plan, the Borough's downtown is strongly positioned to continue its growth.

The primary challenges for the parking fund in the next few years are related to the overall economy, parking capacity, and maintenance issues. Although the downtown has performed well during the current upswing in the local economy, the Borough continues to monitor downtown activities to ensure resources are adequately allocated to keep the area strong. Carlisle must remain diligent in its oversight of downtown activities. As the Borough continues to thrive, parking capacity needs will continue to be monitored to ensure residents and businesses have adequate parking available to meet their needs. With the potential changes as part of the Urban Redevelopment Plan, additional parking strategies will be developed to ensure adequate parking is available.

The Borough's parking garage was placed in service in 1999. Regular preventative maintenance will continue. The majority of the Borough's parking meters are approximately 25 years old. A replacement schedule has been established to prevent any unnecessary expensive repairs. The Borough will be monitoring new technologies to ensure that the parking meter program remains cost effective. The Borough's six parking lots will be constantly monitored to ensure each lot provides users with the most effective parking solutions for their needs.

Solid Waste Fund

The primary challenges for the solid waste fund are state funding and contract changes in its pay-to-throw program. Any decrease in state funding to the Borough for its recycling program will increase costs for residents. The Borough is currently in the last year of a three-year trash bag contract. Any significant increase in the new contract price will undoubtedly increase the price per bag for residents.

Conclusion

Carlisle is in very good financial shape as evidenced by its recently upgraded Aa1 credit rating. In addition cash reserves are at reasonable levels and both defined benefit pension plans are more than 95% funded. Additionally, the Borough has adequate debt capacity available with which to fund needed capital improvements.

However, the Borough has several issues which could significantly impact operations in the future: an sewer system inflow and infiltration problem that could cost taxpayers over $30 million to correct; an urban redevelopment plan that will add $20 million in capital expenditures; a water system review that will add millions of dollars to the community's capital improvement plan; added stormwater regulations which will require a strong financial commitment; and aging infrastructure in non-water and non-sewer assets.

Fortunately, as the reader of this budget document will see, the Borough is actively pursuing a number of creative solutions to ensure adequate funding for these issues. This will ensure Carlisle remains a vibrant and attractive community.

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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 one where current operating revenues equal current operating expenditures. Carlisle must adopt a balanced operating budget with estimated revenue equal to appropriated expenditures for all funds. (§503 of the Home Rule Charter (the "Charter") and §27-3 of the Carlisle Code of Ordinances (the "Carlisle Code")).
- The Borough Manager may transfer appropriations within an office or department. Any transfer of appropriations within any budget account in order to employ additional personnel requires Borough Council approval. Only Borough Council may transfer appropriations among departments and funds. (§512 of the Charter and §27-8(B)).
- Borough Council is required to approve any increase in budget appropriations by amendment of the budget resolution. (§509 of the Charter and §27-8(A) of the Carlisle Code).
- Periodically the Borough will conduct long-term projections of its finances.
- Funding for capital expenditures is not considered part of a balanced operating budget. Designated revenue, debt proceeds, grants, contributions, or cash reserves may provide funding for capital expenditures. (§505 of the Charter and §27-10 of the Carlisle Code).
- Periodically the Borough will update its capital improvement plan to assess current capital assets and plan for future capital requirements.
- Carlisle continues to follow §1316 of the Pennsylvania Borough Code (Investment of Funds) specifically identifying classes of approved investments.

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 annually calculate target debt ratios. The Borough's debt capacity shall be maintained within the following guidelines:
  - Tax-supported debt, net of any self-supporting debt, shall not exceed 2.0% of the total full value of taxable property within the Borough; and
  - Annual tax-supported debt service shall not exceed 10%.
- The Borough will annually review the rates and charges of its enterprise systems to ensure they maintain their self-supporting nature. Enterprise debt will be considered self-supporting only if that enterprise fund generates sufficient revenue to cover operating expenses (net of depreciation) and debt service costs by at least 1.00 times.
- The Borough will annually calculate a fixed cost burden that will measure the Borough's overall financial flexibility. The Borough's fixed cost burden shall be maintained within the following primary goal: A total of annual tax-supported debt service expenditures, the Borough's annual pension contributions, and the Borough's annual other post-employment benefit (OPEB) contributions shall not exceed 20% of general fund expenditures.
- 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 quarterly administrative staff will analyze "actual vs. budget" status and report the results to Borough Council.

Fund Balance Policy

Fund Balance is the measurement of available financial resources. The Borough uses this measurement 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 other established policies.

When the Borough develops fund balance estimates during the budget process, it uses cash reserves at December 31 of the second year prior to the proposed budget year as a starting point. For example, with regard to the 2018 budget, the Borough uses December 31, 2016 as the starting point. Staff then adds projections for 2017 to develop estimated December 31, 2017 fund balances. Those balances are then used to estimate fund balances at December 31, 2018.

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 of 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.
- Borough Council (working as individual Borough Councilors, through committees, and collectively as the governing body) has the ultimate decision-making authority over how all taxpayer and ratepayer funds are appropriated.

Generally there are at least two meetings with each department director to review both the capital and operating budgets. Participants in these meetings include the Borough Manager, assistant borough manager, director of finance, 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.

Table 1.

Budget Calendar

Date	Description
7/7	budget instructions distributed
8/4	capital improvement project forms due (for new items only)
8/4	outside agency packets mailed
8/18	2018 budgets and 2017 projections completed in accounting system
9/8-9/29	department operating & capital budget review meetings
9/13	schedule outside agency hearings for October council meeting
9/25-10/6	budget analysis and preparation
9/29	department descriptive information due to finance
9/29	salary & benefit calculations completed
10/6	revenue estimates completed
10/12	outside agency hearings
10/13	fund balance estimates completed
10/13	tax rate/fee increases decisions finalized
10/24	meeting with IMA townships
10/16-10/27	final analysis & review
10/23-10/27	senior staff budget review
10/27	borough manager
10/27-11/3	borough manager's budget message completed
11/3	budget books to borough council
11/14-11/15	council budget hearings
11/20	budget public hearing advertised
11/20-12-14	public review of budget
12/14	budget public hearing advertised
12/14	council budget & CIP resolutions and tax/fee ordinances adopted

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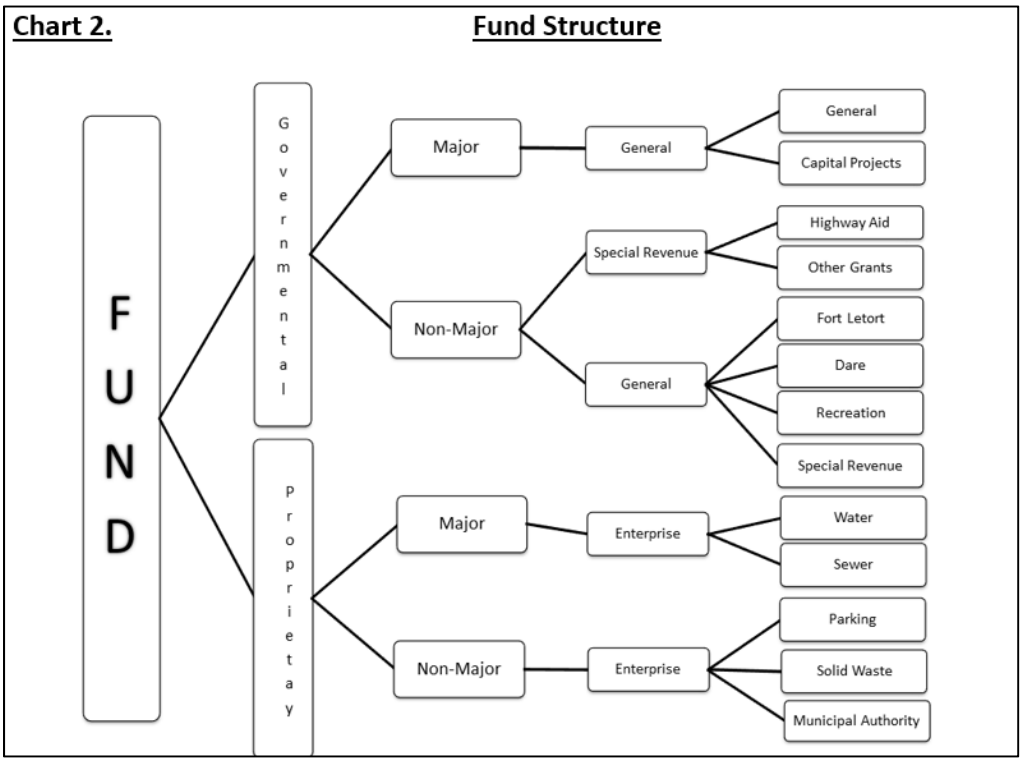
3. Financial Summaries

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Fund Descriptions & Structure

The section begins with information about the Borough's fund structure, information describing various characteristics of the major and non-major funds, and a fund balance summary for the five primary budgetary funds: general, water, sewer, solid waste, and parking.

Chart 2. **Fund Structure**



Carlisle, similar to other state and local governments, uses fund accounting to ensure compliance with finance-related legal requirements. Each fund is a separate accounting entity. A fund is a group of related accounts used to maintain control over resources segregated for specific activities and objectives. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenue, and expenditures. All of the funds of the Borough are divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds use the modified accrual basis of accounting for budgeting purposes, which is the same basis of accounting used in the Borough's Comprehensive Annual Financial Report (CAFR).

Proprietary funds use the modified accrual basis of accounting for budgeting purposes. This is different from 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 available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Borough considers tax revenue to be available if collected within sixty days of the end of the fiscal period. Expenditures are generally recorded when a liability is incurred, as under 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.

Table 2.

Fund Descriptions

Fund	Category	Reporting	Type	Budget Basis of Accounting	CAFR Basis of Accounting
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, 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, 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.

- **Parking –** The Parking Fund is used to account for the financing of services to the general public related to regulation and control of vehicle parking in a garage, various parking lots, and parking meters throughout the Borough.

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

Financial Summaries

Believing that "a picture is worth a thousand words," we show our financial summaries predominantly through the use of graphics, i.e., tables, pie charts and line graphs with explanatory captions were necessary for further clarification. These graphic summaries begin with a consolidated overview of all funds followed with a presentation for each of our major funds in the following order: general fund, water fund, sewer fund, solid waste, capital projects, and highway aid.

Consolidated Budget Summary

The consolidated budget overview begins with a table summarizing fund balances for the five major funds, followed by total sources and uses by fund, followed by a table of revenue and expenditures by fund over years, followed by a table of revenue and expenditures by category over years. The consolidated overview summaries then break down into separate graphic presentations of revenue and expenditures: using tables to show information by either category, department, or fund; using line graphs to compare information over years; and using pie charts to show information by categories or funds.

Table 3.

Fund Balance Summary

Description	01 General	06 Water	08 Sewer	09 Solid Waste	32 Parking
12/31/16 Fund Balance	$ 5,183,100	$ 5,122,162	$ 6,850,342	$ 119,082	$ 778,092
Projected 2017 Revenues	13,339,707	8,501,729	10,344,491	804,430	770,351
Projected 2017 Expenses	(13,452,422)	(5,042,070)	(6,993,340)	(687,140)	(614,477)
Projected 2017 Net Activity	(112,715)	3,459,659	3,351,151	117,290	155,874
Projected 12/31/17 Fund Balance	$ 5,070,385	$ 8,581,821	$ 10,201,493	$ 236,372	$ 933,966
Budget 2018 Revenues	12,572,502	4,454,676	7,725,766	778,258	651,500
Budget 2018 Expenses	(12,572,502)	(6,223,888)	(10,043,513)	(868,258)	(774,042)
Budget 2018 Net Activity	-	(1,769,212)	(2,317,747)	(90,000)	(122,542)
Projected 12/31/18 Fund Balance	**$ 5,070,385**	**$ 6,812,609**	**$ 7,883,746**	**$ 146,372**	**$ 811,424**
% Increase or (Decrease) vs '17 Projections	0.00%	-20.62%	-22.72%	-38.08%	-13.12%
Projected 12/31/18 reserves as % of annual operating expenses (based on '18 Budget)	40.33%	171.62%	144.51%	18.86%	136.29%

The individual fund summaries generally follow this format:

- a summary description of major revenue and other sources (**a more detailed description of expenditures and other uses is not included here because section 4 "Operating Budgets" more fully describes those activities**);
- a table showing both revenue and expenditures by category and years;
- a line graph comparing revenue by years;
- a pie chart showing revenue by category;
- a line graph comparing expenditures by years; and
- a pie chart showing expenditures by category.

The exceptions to the above format are the capital projects fund and the highway aid fund which is a single category fund. Please note that when no year is given in a graphic presentation, the information is for 2018.

Table 4.

Budget Summary

Fund	Name	Sources	Uses	Difference
01	General Fund	12,572,502	12,572,502	-
06	Water Fund	6,573,176	6,223,888	349,288
08	Sewer Fund	10,902,200	10,043,513	858,687
09	Solid Waste Fund	868,258	868,258	-
18	Capital Projects Fund	11,079,367	11,079,367	-
32	Parking Fund	796,500	774,042	22,458
35	Highway Aid Fund	890,262	890,262	-
	Total	43,682,265	42,451,832	

Table 5.

Revenue & Expenditures by Fund

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
Revenue							
General Fund	11,770,592	16,934,589	12,864,091	12,791,498	15,068,280	15,338,678	12,572,502
Capital Projects	-	-	-	-	-	9,886,425	11,079,367
Highway Aid	366,638	360,611	388,521	428,384	506,083	512,585	890,262
Water	4,026,765	3,605,477	4,157,530	4,244,146	4,298,554	5,252,162	6,573,176
Sewer	6,055,489	5,576,637	5,852,176	5,915,568	6,285,265	7,735,744	10,902,200
Solid Waste	642,405	647,052	654,048	697,434	705,979	804,125	868,258
Parking	562,065	530,440	620,750	634,639	680,149	697,047	796,500
Total	23,423,954	27,654,806	24,537,116	24,711,669	27,544,310	40,226,766	43,682,265
Expenditures							
General	10,900,254	15,808,566	11,727,462	13,240,224	14,024,825	15,268,821	12,572,502
Capital Projects	-	-	-	-	-	9,886,425	11,079,367
Highway Aid	332,675	236,208	382,814	268,177	539,059	480,314	890,262
Water	2,761,700	2,902,729	3,134,373	3,133,331	3,316,874	4,756,547	6,223,888
Sewer	3,929,812	3,811,783	3,887,103	4,040,281	3,951,561	7,270,200	10,043,513
Solid Waste	719,685	709,980	676,855	682,444	720,909	771,288	868,258
Parking	467,450	323,758	386,413	415,593	416,725	676,366	774,042
Total	19,111,576	23,793,024	20,195,020	21,780,050	22,969,953	39,109,961	42,451,832

Table 6.

Revenue & Expenditures by Category

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
Revenue							
Real Property Taxes	4,338,373	4,638,189	4,596,658	4,657,470	4,671,284	5,030,855	5,088,825
Other Local Taxes	2,885,916	2,920,658	2,971,873	3,172,276	2,949,528	2,772,500	3,020,500
Licenses & Permits	722,507	589,654	500,148	490,513	622,317	482,000	606,665
Fines & Forfeits	290,276	268,742	302,114	273,303	264,705	302,766	288,096
Interest and Rents	229,676	245,248	243,669	245,562	273,259	238,765	243,869
Intergovernmental	2,313,100	1,963,119	1,458,229	1,655,335	2,304,831	6,375,765	6,403,432
Charges for Services	9,379,916	9,258,125	10,013,705	10,513,652	11,020,233	10,388,370	11,833,186
Other Revenue	1,134,060	1,661,153	1,377,982	1,841,409	1,575,709	975,508	5,940,345
Transfers In	1,931,812	1,714,432	2,159,328	1,851,529	1,903,159	3,790,909	2,326,704
Bond Proceeds	254,148	4,397,198	989,251	10,620	1,959,285	7,982,547	-
Fund Balance	-	-	-	-	-	1,886,781	7,930,643
Total	23,479,784	27,656,518	24,612,957	24,711,669	27,544,310	40,226,766	43,682,265
Expenditures							
Salaries, Wages, & Benefits	10,236,920	10,388,704	10,318,105	10,627,456	10,714,798	11,089,304	11,353,403
Supplies, Services, & Utilities	5,735,018	5,797,220	6,222,844	6,311,419	6,887,889	6,152,931	6,757,140
Debt Service	1,081,278	5,311,509	1,073,766	1,696,014	1,666,499	2,784,024	3,267,369
Capital Expenditures	409,350	698,846	524,810	1,389,280	2,010,880	13,635,769	18,936,126
Transfers Out	1,815,438	1,642,565	2,074,349	1,755,881	1,689,887	5,447,933	2,137,794
Total	19,278,004	23,838,844	20,213,874	21,780,050	22,969,953	39,109,961	42,451,832

Table 7.

Revenue Summary by Fund

	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
Real Property Taxes	5,088,825	-	-	-	-	-	-	5,088,825
Other Local Taxes (Act 511)	3,020,500	-	-	-	-	-	-	3,020,500
Licenses & Permits	606,665	-	-	-	-	-	-	606,665
Fines & Forfeits	188,096	-	-	-	-	-	100,000	288,096
Interest & Rents	77,869	-	7,000	143,750	7,450	200	7,600	243,869
Intergovernmental	737,363	3,961,700	533,053	-	1,136,316	35,000	-	6,403,432
Charges for Services	262,336	-	-	4,037,492	6,253,000	739,058	541,300	11,833,186
Other Revenue	527,078	4,817,167	-	260,500	329,000	4,000	2,600	5,940,345
Transfers In	2,063,770	250,000	-	12,934	-	-	-	2,326,704
Bond Proceeds	-	-	-	-	-	-	-	-
Fund Balance	-	2,050,500	350,209	2,118,500	3,176,434	90,000	145,000	7,930,643
Total	12,572,502	11,079,367	890,262	6,573,176	10,902,200	868,258	796,500	43,682,265

Graph 1.

Total Revenue by Year

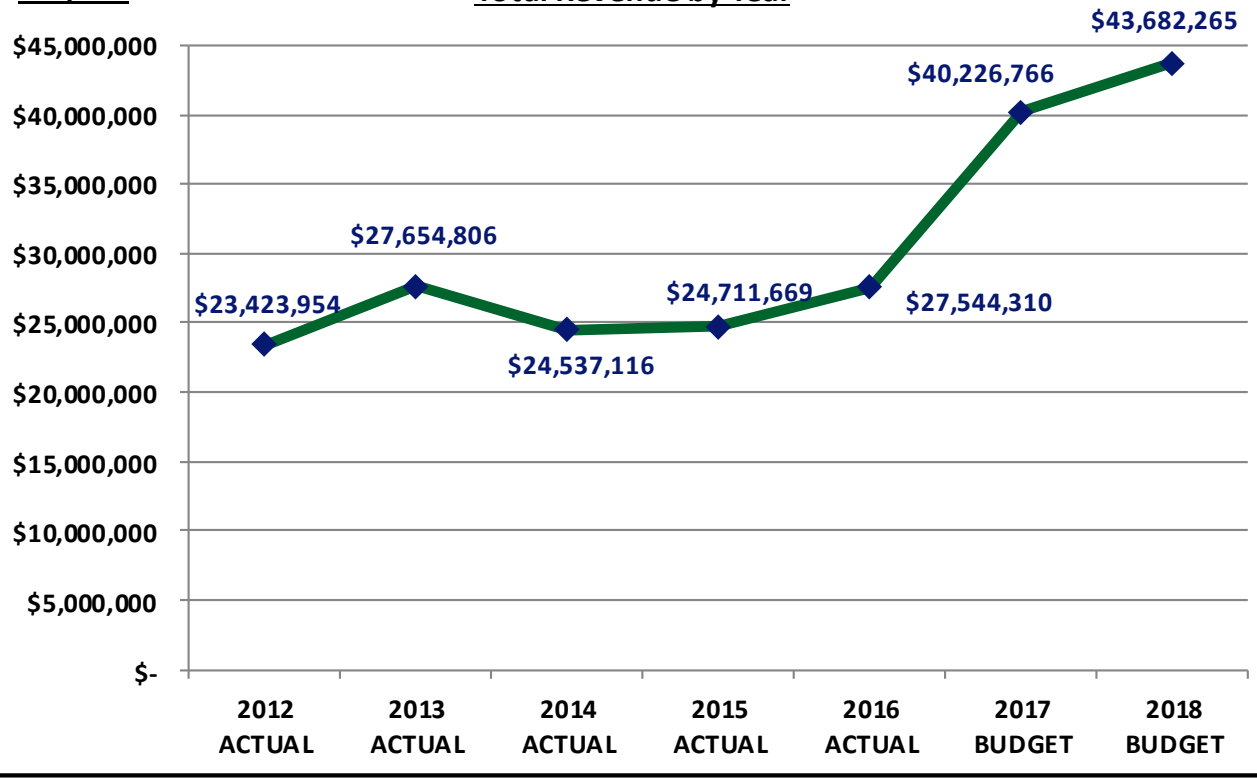


Chart 3.

Total Revenue by Fund

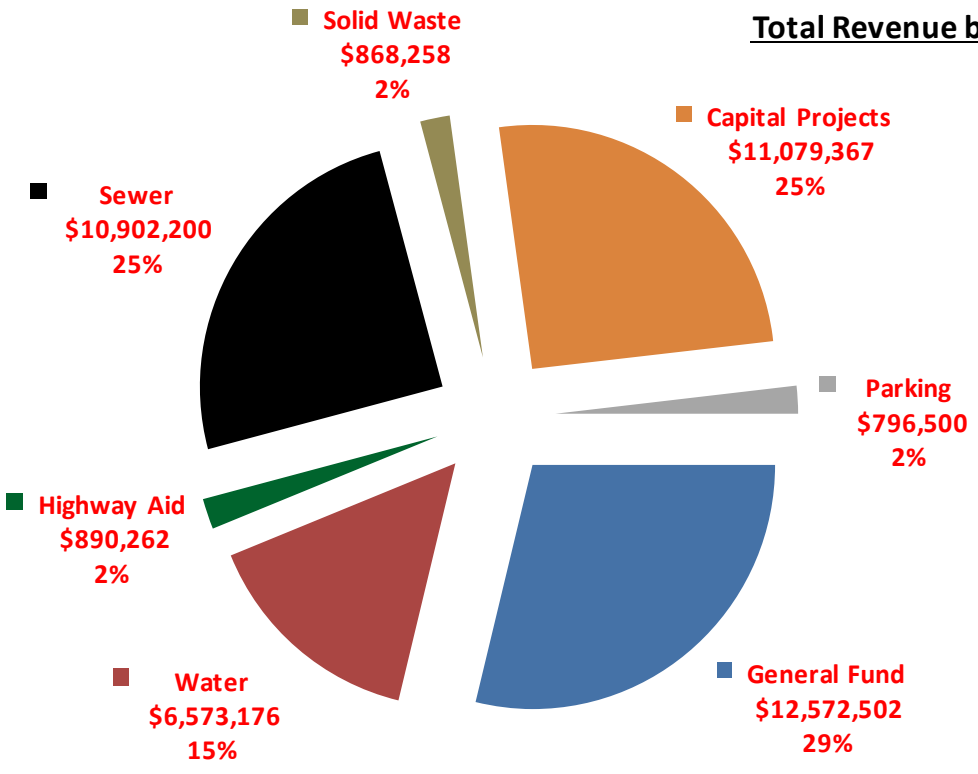


Chart 4.

Total Revenue by Category

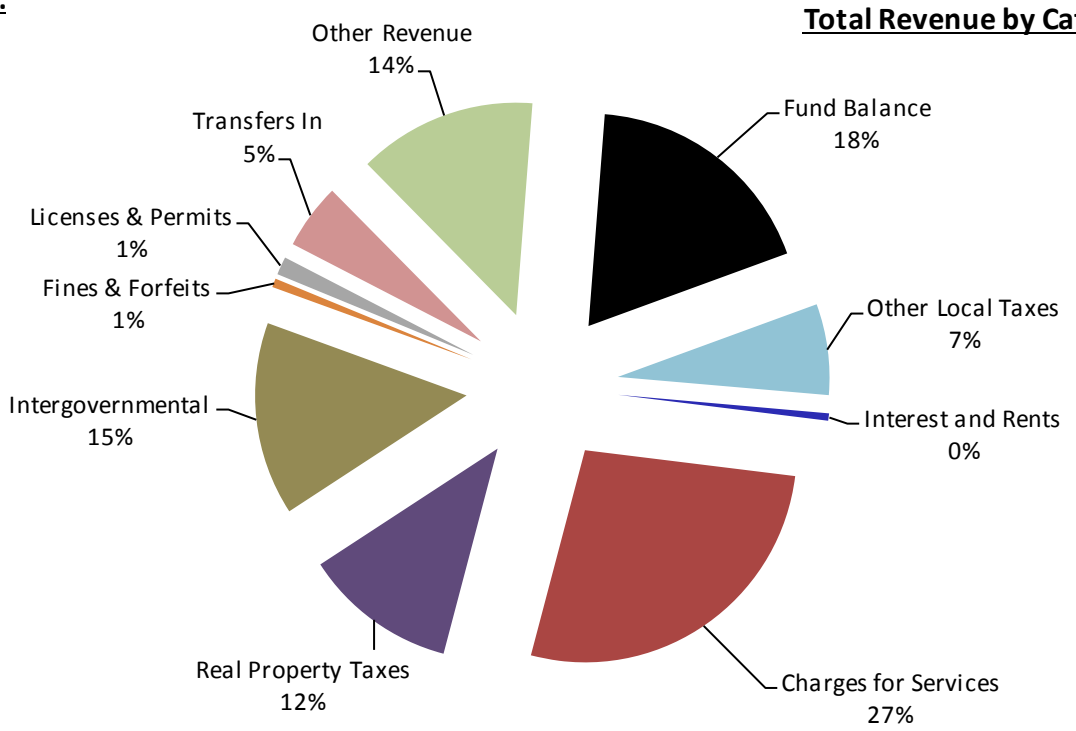


Table 8.

Expenditures by Department

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
Administration	1,066,347	1,303,566	1,292,687	1,342,685	1,308,529	1,411,188	1,865,663
Finance	4,661,650	8,687,331	4,969,381	5,385,288	5,405,354	10,538,699	7,820,186
Fire	889,516	943,202	938,693	1,479,366	897,246	2,362,165	1,046,098
Police	3,958,390	3,951,136	4,092,756	4,173,315	4,001,423	4,262,869	4,274,244
Public Works	4,151,873	4,184,441	4,210,252	4,769,388	5,432,614	13,568,107	20,980,759
Parks and Recreation	1,061,565	1,389,150	1,115,103	1,051,027	2,088,104	2,846,093	1,835,789
Treatment Plant	3,390,556	3,380,018	3,595,002	3,578,981	3,836,683	4,120,840	4,629,093
Total	19,179,897	23,838,844	20,213,874	21,780,050	22,969,953	39,109,961	42,451,832

Chart 5.

Total Expenditures by Fund

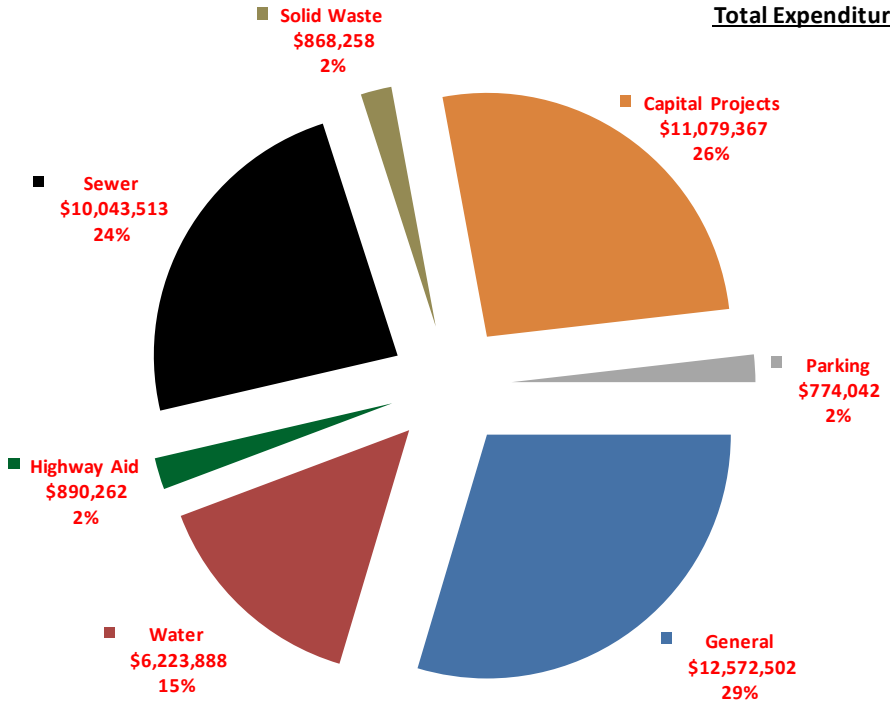


Table 9.

Expenditure Summary by Fund & 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	165,150	-	-	-	-	-	-	165,150
401 Manager's Office	456,866	-	-	-	-	-	-	456,866
404 Legal Services	368,750	-	-	-	-	-	-	368,750
406 Personnel	181,067	-	-	-	-	-	-	181,067
407 Information Technology	279,420	50,000	-	-	-	-	-	329,420
467 Outside Agencies	5,800	-	-	-	-	-	116,300	122,100
486 Property & Casualty Insurance	96,820	-	-	36,526	106,817	-	2,147	242,310
Total	1,553,873	50,000	-	36,526	106,817	-	118,447	1,865,663
2. Department of Finance								
402 Finance Operations	479,542	-	-	-	-	-	-	479,542
402 Water Billing & Collection	-	-	-	161,027	-	-	-	161,027
402 Sewer Billing & Collection	-	-	-	-	145,122	-	-	145,122
403 Tax Collection	123,457	-	-	-	-	-	-	123,457
445 Parking Operations	-	-	-	-	-	-	176,860	176,860
446 Parking Garage	-	-	-	-	-	-	292,372	292,372
472 Debt Service	794,035	-	-	876,587	1,441,824	6,028	153,446	3,271,920
481 Water Authority	-	-	-	8,850	-	-	-	8,850
481 Sewer Authority	-	-	-	-	15,200	-	-	15,200
488 Unallocated Employee Benefits	907,933	-	-	40,805	53,130	-	6,174	1,008,042
492 Transfers Out	211,090	-	-	985,892	887,326	26,743	26,743	2,137,794
Total	2,516,057	-	-	2,073,161	2,542,602	32,771	655,595	7,820,186
3. Fire Department								
411 Fire Department	976,098	70,000	-	-	-	-	-	1,046,098
Total	976,098	70,000	-	-	-	-	-	1,046,098
4. Police Department								
41A Police Administration	726,025	40,000	-	-	-	-	-	766,025
41I Police Investigation	384,210	-	-	-	-	-	-	384,210
41P Police Patrol	2,994,059	129,950	-	-	-	-	-	3,124,009
Total	4,104,294	169,950	-	-	-	-	-	4,274,244
5. Department of Public Works								
408 Public Works Administration	523,053	-	-	-	-	-	-	523,053
409 Borough Hall Maintenance	100,940	43,750	-	-	-	-	-	144,690
413 Code Enforcement	352,612	8,642,567	219,000	-	-	-	-	9,214,179
430 Public Works Field Operations	545,671	189,000	671,262	-	-	-	-	1,405,933
431 Street Cleaning	111,252	-	-	-	-	-	-	111,252
433 Traffic Control	266,668	562,746	-	-	-	-	-	829,414
434 Street Lighting	291,937	-	-	-	-	-	-	291,937
446 Stormwater Management	157,909	587,703	-	-	-	-	-	745,612
425 Sewer Collection System	-	-	-	-	4,638,158	-	-	4,638,158
449 Water Lines Maintenance	-	-	-	2,215,177	-	-	-	2,215,177
450 Water Meter Maintenance	-	-	-	25,867	-	-	-	25,867
427 Solid Waste Collection & Disposal	-	-	-	-	-	835,487	-	835,487
Total	2,350,042	10,025,766	890,262	2,241,044	4,638,158	835,487	-	20,980,759
6. Department of Parks & Recreation								
451 Parks & Recreation Admin.	211,301	-	-	-	-	-	-	211,301
452 Recreation Services	204,584	-	-	-	-	-	-	204,584
453 Swimming Pool	163,564	-	-	-	-	-	-	163,564
454 Parks Maintenance	384,201	542,251	-	-	-	-	-	926,452
455 Shade Trees	7,000	-	-	-	-	-	-	7,000
458 Community Center	101,488	221,400	-	-	-	-	-	322,888
Total	1,072,138	763,651	-	-	-	-	-	1,835,789
7. Department of Treatment Plants								
44L Water Lab	-	-	-	168,022	-	-	-	168,022
44P Water Treatment Plant	-	-	-	1,705,135	-	-	-	1,705,135
42L Sewer Lab	-	-	-	-	553,898	-	-	553,898
42M Lift Stations	-	-	-	-	352,407	-	-	352,407
42P Wastewater Treatment Plant	-	-	-	-	1,168,573	-	-	1,168,573
42S Sludge Removal	-	-	-	-	681,058	-	-	681,058
Total	-	-	-	1,873,157	2,755,936	-	-	4,629,093
Total Expenditures	12,572,502	11,079,367	890,262	6,223,888	10,043,513	868,258	774,042	42,451,832

Chart 6.

Total Expenditures by Department

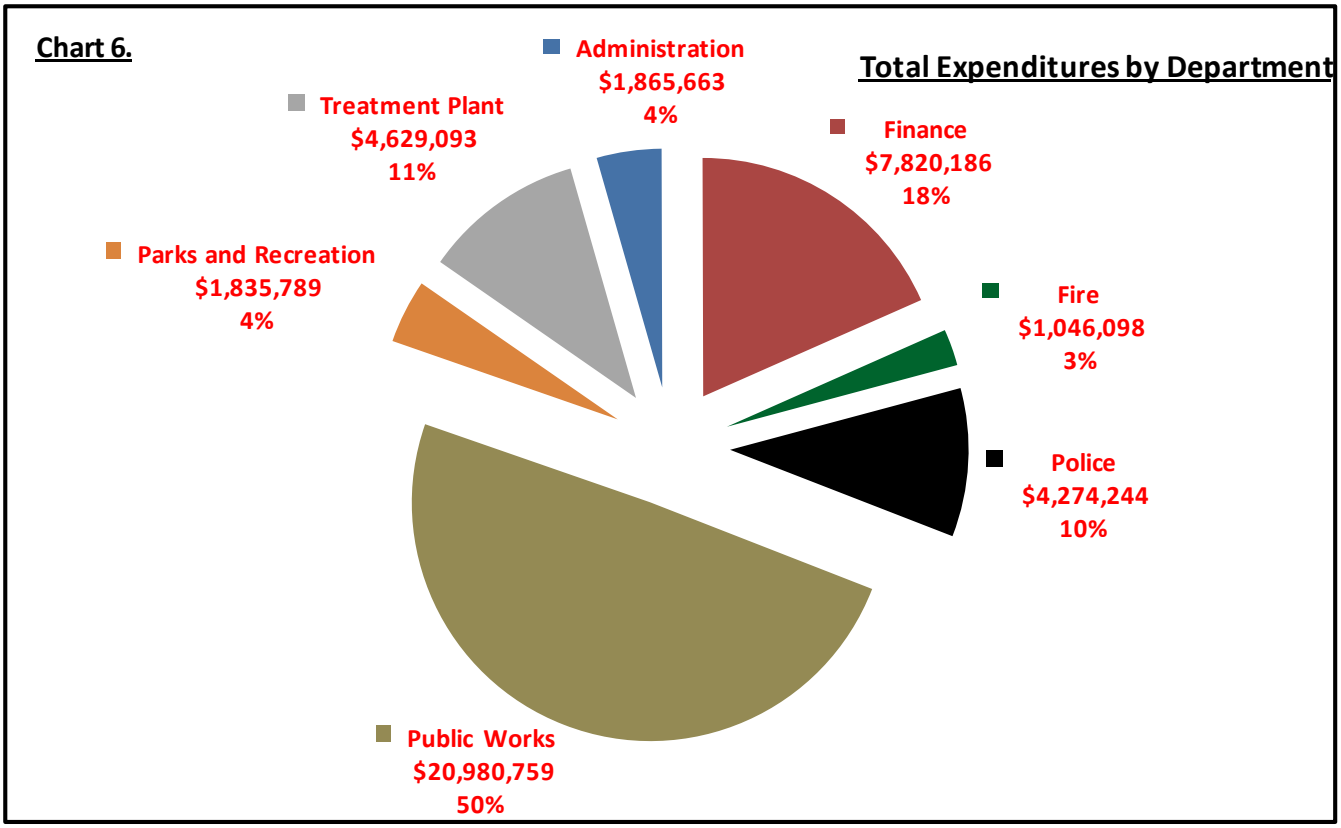
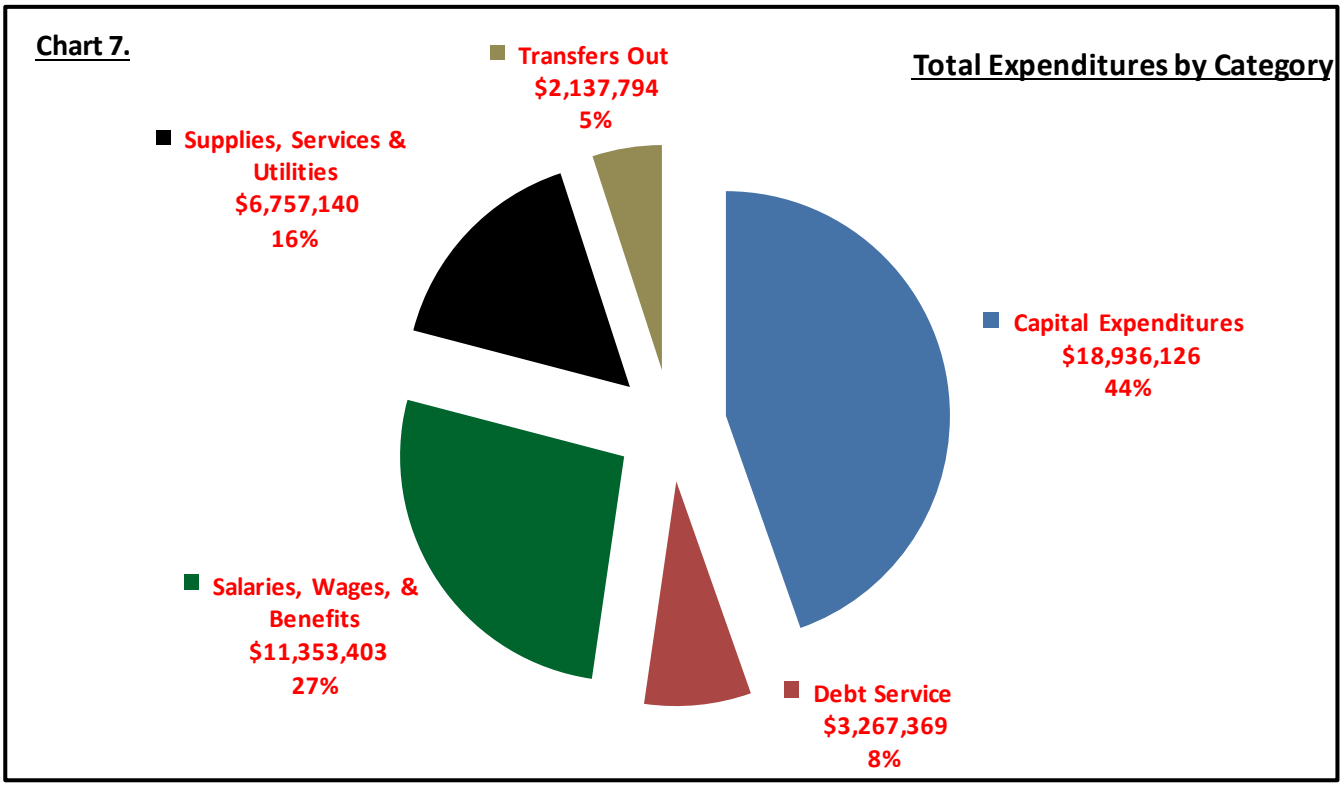


Chart 7.

Total Expenditures by Category



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General Fund Summary

Major general fund revenue sources include the following:

1. Real Estate Taxes

Real estate taxes are a major source of revenue for Carlisle's general fund. The basic formula to determine the municipality's real estate taxes is calculated in the three steps outlined below:

market value of real property in Carlisle
X assessment ratio = assessed value

assessed value
X tax rate = taxes collectible

taxes collectible
X collection factor =

real estate taxes budgeted



In Pennsylvania, counties manage real estate assessments. Each class of county is subject to a special assessment law. In each county, a board is established to supervise, equalize and revise assessments, and to hear appeals. As a third class county, Cumberland County's supervisory body is the board of assessment appeals, composed of three members appointed by the county commissioners to four-year terms.

- **Property Valuation**

In arriving at a proper valuation of real estate for tax purposes, there is a two-step procedure involved:

1. The market value of a property must be established.
2. The established, predetermined ratio must then be applied to determine the property's assessed value.

For the purpose of real estate taxation, assessment consists of placing a valuation on real property and then applying the assessment ratio. The assessment laws call for the valuing of properties at full or market value, at the rates and prices for which the properties would separately sell in a bona fide transaction. To establish actual value the county may use current year market values or it may adopt a base year for market values. The base year can be the year of the most recent countywide reappraisal or it can be another designated prior year. All real property values must be equalized in terms of base year values if current year market values are not used. In arriving at actual value, the county may use all three accepted assessment methods: cost (reproduction or replacement, as applicable less depreciation and all forms of obsolescence); comparable sales; and income.

- **Assessment Ratio**

Once the property is valued the county applies its established predetermined ratio to calculate the assessment. The established predetermined ratio is the ratio of assessed to actual value set by the board of county commissioners. Cumberland County's ratio is 100 percent. The county may change the predetermined ratio without reevaluating all the properties, retaining the same base year for market values. Such a change constitutes a countywide revision of assessments requiring a notice to all property owners.

Assessment laws provide for the establishment of a predetermined ratio of assessed to market value not to exceed 100 percent for first through eighth class counties. All properties within the taxing district must be uniformly assessed at a similar ratio in order to satisfy the requirements of Article VIII, Section I of the Pennsylvania Constitution which provides that all taxes must be uniform on the same class of subjects within the territorial limits of the authority levying the tax. The controlling principle in matters of valuation is that no one taxpayer should pay any more or less than their proportionate share of the cost of government. Equalization may require periodic reappraisals of all parcels within the county, initiated at the discretion of the county commissioners.

When the county assessment board receives the assessment roll, revisions may be made for the sake of equalizing valuations from property to property or from local unit to local unit. The county then prepares a master duplicate of all real estate assessments in the county by district, showing the name of the property owner, address, property location and assessed valuation. The assessment rolls are open to public inspection.

Counties are required to furnish assessment rolls to local taxing districts for purposes of taxing real estate and occupations. Final delivery date of this information is November 15 of the previous year. Each taxing authority prepares its own duplicate, calculating the amount of tax due on each property and person on the basis of assessed valuations of real estate and occupations determined by the proper assessing authority.

- **Tax Rates**

The Home Rule Charter of Carlisle requires the Borough to levy real estate taxes pursuant to the limitations established by the Pennsylvania Borough Code. Therefore, Borough Council has the authority to annually levy and collect a real estate tax, not exceeding thirty mills ($30.00/$1,000 of assessed value) for general borough purposes. Borough Council may also levy real estate taxes for any of the following purposes:

- **Debt Service** – annual tax sufficient to pay interest and principal on any indebtedness incurred pursuant to 53 Pa.C.S. Pt. VII Subpt. B (relating to indebtedness and borrowing) or any prior or subsequent act governing the incurrence of indebtedness of the borough

- **Pensions** – provide for pensions, retirement or the purchase of annuity contracts for borough employees, not exceeding one-half mill ($.50/$1,000 of assessed value)

- **Shade Trees** – defray cost and expenses of caring for shade trees, not exceeding one-tenth mill ($.10/$1,000 of assessed value)

- **Street Lighting** – for lighting and illuminating the streets, highways and other public places, not exceeding eight mills ($8.00/$1,000 of assessed value)

- **Utilities** – for gas, water, & electric light, not exceeding eight mills ($8.00/$1,000 of assessed value), such additional millage permitted only following a favorable referendum on the matter held in accordance with the election laws of Pennsylvania

- **Fire** – for the purchase of fire engines, fire apparatus and fire hose for the use of the borough, or for assisting any fire company in the borough in the purchase, renewal or repair of any of its engines, fire apparatus or fire hose, for the purposes of making appropriations to fire companies both within and without the borough and of contracting with adjacent municipalities or volunteer fire companies therein for fire protection, for the training of fire personnel and payments to fire training schools and centers or for the purchase of land upon which to erect a fire house, or for the erection and maintenance of a fire house or fire training school and center of fire houses, not exceeding three mills ($3.00/$1,000 of assessed value)

- **Fire Facilities –** for building a fire house, fire training school and center, lockup or municipal building, not exceeding two mills ($2.00/$1,000 of assessed value), such additional millage permitted only following a favorable referendum on the matter held in accordance with the election laws of Pennsylvania

- **Library** – establish and maintain local library or to maintain or aid in the maintenance of a local library established by deed, gift or testamentary provision, for the use of the residents of the borough, in accordance with the act of June 14, 1961 (P.L.324, No. 188) known as The Library Code

- **Emergency Services** – for the purpose of supporting ambulance, rescue and other emergency services serving the borough, not to exceed one-half mill ($.50/$1,000 of assessed value)

- **Permanent Street Improvements -** for the purpose of creating and maintaining a special fund, to be used by the borough in making permanent street improvements, and pay by contract prices for paving and other permanent street improvements, prior to the collection of the cost and expense or any part thereof from the property owners adjoining or abutting thereon by the borough under existing laws, not to exceed five mills ($5.00/$1,000 of assessed value)

The proceeds of all taxes for which additional millage is authorized must be kept in separate funds and used only for the purposes for which they were established until the tax is abolished according to law.

Currently Carlisle only levies a fire tax from the above list in addition to real estate taxes for general purposes.

Unlike income and sales taxes, the real estate tax base does not grow unless real estate is reassessed by the county or unless there is significant development, which does not usually occur in older communities such as Carlisle. Therefore, as expenses for vital services increase or other revenues decrease, there is no way to increase revenues without increasing the real estate tax rate. Because raising the real estate tax rate is the only available option to significantly raising revenues, increases to the rate are disproportionate in relation to increases in expenditures.

The dramatic impact that real estate taxes have in relation to increases in operating expenditures can be illustrated by the following example: Assume general fund expenditures in a year are approximately $10,000,000 and the real estate taxes are approximately $4,600,000 in that year. If general fund expenditures increase by 3% (or $300,000) and all other revenue sources remain flat, real estate taxes must be increased by 7% to fund a 3% increase in expenses.

While a 7% tax increase may seem excessive for a single year, this would be the only alternative to increase revenues in order to fund a reasonable increase of 3% in expenses when other revenues remain flat or decline.

Carlisle's tax rate for general purposes tax is 3.058 mills ($3.058/$1,000 of assessed value). As mentioned previously the maximum tax rate allowed by the Pennsylvania Borough Code for general purposes is 30 mills ($30.00/$1,000 of assessed value). Carlisle's tax rate for the fire tax is .437 mills ($.437/$1,000 of assessed value). The maximum tax rate allowed by the Pennsylvania Borough Code for the fire tax is 3 mills ($3.00/$1,000 of assessed value).

The total combined real estate tax rate is 3.495 mills ($3.495/$1,000 of assessed value). A taxpayer owning real property assessed at $100,000 would pay Carlisle $349.50 in real estate taxes per year in addition to real estate taxes paid to the county and school district.

- **Collection Factor**

For purposes of calculating the appropriate amount of real estate tax to include in the budget, the Borough assumes a collection factor of 98.0%. The collection factor is based on historical information.

- **Summary**

Cumberland County releases certified assessments in the November prior to the tax/budget year. The 2017 assessed value as determined by Cumberland County is $1,443,163,500.

The Borough's real estate tax calculation for the 2018 budget is as follows:

$1,443,163,500 – market valuation
X 100% – assessment ratio

$1,443,163,500 – assessed valuation
X 3.495 – tax rate (3.058 general purposes and .437 fire tax)

$5,043,858 – collectible real estate taxes
X 98.0% – collection factor

$4,942,981 – current year real estate taxes budget
+ 145,844 – delinquent real estate taxes budget

$5,088,825 – total real estate taxes budget

Real estate taxes for general purpose are estimated to be $4,463,776 for FY 2018 and are used for all programs and activities in the general fund including, but not limited to, general administration, police, public works, and parks and recreation. Real estate taxes from the fire tax are estimated to be $625,049 and are used to partially fund the Borough's two volunteer fire companies.

For 2018 approximately 41.0% of the Borough's general fund operating expenditures (net of transfers) will be funded by real estate taxes.

2. Earned Income Taxes

The Local Tax Enabling Act (Act 511 of 1965) authorizes municipalities and school districts to levy taxes on earned income. The tax is levied on the wages, salaries, commissions, net profits or other compensation of persons subject to the jurisdiction of the taxing body. Municipalities and school districts levying earned income taxes may exempt persons whose income from all sources is less than $5,000 per year from the earned income tax. The exemption must be adopted as part of an amendment to the tax-levying ordinance or resolution. Local taxing bodies have the authority to adopt regulations for processing exemption claims.

Earned income taxes are a significant source of revenue for Carlisle's general fund. For 2018 the Borough will receive approximately $1,885,000 in taxes on one half percent (.5%) of residents earned income and one percent (1%) of non-residents earned income. Approximately 15.2% of the Borough's general fund operating expenditures (net of transfers) will be funded by earned income taxes.

In general, all jurisdictions taxing earned income taxes under Act 511 are limited to one percent (1%). Where both a municipality and its school district levy the tax, the one percent limit must be shared on a 50/50 basis unless otherwise agreed to by the taxing bodies.

In 2008 Pennsylvania passed Act 32 dramatically altering the collection of local earned income taxes. Act 32 established state-wide uniformity in tax rules, procedures, and forms and required that there can only be one earned income tax collector per county. Prior to Act 32 there were approximately 569 earned income tax collectors in Pennsylvania; currently, there are only 69. Cumberland County Tax Bureau serves as the Borough's earned income tax collector.

In addition to reducing the number of tax collectors, Act 32 also improved accountability with the collection and distribution of income taxes using the following provisions:

- tax officers must keep records of every dollar received and distributed and submit monthly reports accounting for each dollar
- annual audit required to reconcile monthly reports and the receipt and disbursement of all taxes, as well as, findings of noncompliance if applicable
- bonding for the tax officer is required in compliance with established regulations
- fines and penalties are provided in cases where the tax officer fails to comply
- tax collection committees are required to appoint an appeals board to hear appeals of tax officer determinations
- tax officers will continue to use existing enforcement provisions and be provided with new tools to pursue claims against those that fail to comply
- The Pennsylvania Department of Revenue is required to enter into an agreement with each tax collection district for the exchange of tax information on a yearly basis
- If the tax officer fails to comply with Acts 511 and 32, increased fines and penalties are provided for, including possible jail time

3. Local Services Tax

Another Act 511 tax is the local services tax. Carlisle receives approximately $700,000 per year from the local service tax. This annual tax of $52 is assessed on any individual who is employed in a municipality. In other words, the local services tax is determined by where a taxpayer ***works*** not by where a taxpayer ***lives***. The local services tax provides direct funding to Pennsylvania municipalities for police, fire, and other municipal services. Cumberland County Tax Bureau collects the tax from employers then remits the appropriate amount to Carlisle.



4. Intergovernmental Revenue

From time-to-time Carlisle receives revenue from the state government and the federal government. This revenue can be in the form of ***categorical*** funds for annually recurring purposes or ***discretionary*** funds for specially identified projects or activities. Recurring categorical funds are discussed below. Beginning in 2017 most discretionary intergovernmental revenue are shown in the capital projects fund.

5. State Funding

Recurring categorical funding provided by the state includes highway aid, contributions to Borough pension funds, and firemen's relief funds.

- **Highway Aid -** Funds are allocated to Pennsylvania municipalities based on a formula that takes into account population and street mileage. The use of highway aid funds is strictly governed by Pennsylvania Act 665. Permitted uses include: maintenance, repair, construction, or reconstruction of public streets, bridges, culverts, and drainage structures; acquisition, maintenance, repair, and operation of street signs, traffic signs, traffic signal control systems, and street lighting; and acquisition of equipment to maintain streets, bridges, culverts, and drainage structures.

  Approximately $533,000 will be received from the state in FY 2018. Funds may be held in reserve based on calculations determined by the state. The Borough maintains a cash balance in excess of $1 million in this fund. By state law, highway aid funds may not be comingled with any other funds.

- **Contribution to Borough Pension Plans -** The Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984) requires Pennsylvania municipalities participating in the general municipal pension system state aid program to certify certain information to the state auditor general each year. This information includes the total number and earnings of full-time police officers, paid firefighters, and non-uniformed employees who are members of a municipal pension plan. Funds are allocated to municipalities based on the number of personnel employed by the municipality. A unit value is established by the state each year to determine funding amounts available. Uniformed police officers receive twice as much unit value as a non-uniformed employee, primarily due to the higher cost of a uniformed employee's pension as compared to a non-uniform employee's pension.

  Approximately $580,000 is estimated to be received in 2018.

- **Firefighter's Relief –** Act 205 of 1984 requires municipalities wanting to receive a distribution of the foreign fire insurance tax to certify whether its fire protection service is provided solely by paid or by volunteer firefighters, or if provided by both, the percentage of actual fire protection service provided by each type of firefighter.

  Approximately $117,000 is estimated to be received in 2018.

6. Federal Funding

Carlisle qualifies for participation in the federal Community Development Block Grant (CDBG) program. Approximately $300,000 in CDBG funds are received annually. CDBG funds provide financing to fight urban blight and decay through structural rehabilitation of area homes and businesses, economic development projects, as well as through community improvement projects. A portion of CDBG funds are included in the 2018 capital projects fund budget.

7. Transfers

Several Borough departments provide administrative services to multiple funds, but the expenses for these departments are paid from the general fund. So that Borough ratepayers and taxpayers will be charged equitably for these services, the Borough allocates a portion of these department expenses to other funds. The other funds then reimburse the general fund for each fund's respective portion of the administrative expense.

For example, expenses related to Borough Council oversight are paid 100% from the general fund. However, Borough Council provides oversight of the Borough's water, sewer, parking, and solid waste funds in addition to the general fund. In order to ensure that each fund pays its appropriate share, the Borough allocates expenses related to Borough Council oversight as follows: general fund, 32.6%; water fund, 32.7%; sewer fund, 32.7%; parking fund, 1%; and solid waste fund, 1%.

Programs and activities included in the transfer calculation include Borough Council, the manager's office, the department of finance, legal services, human resources and risk management, information technologies, borough hall maintenance, and public works administration. Expenses included in the calculation are wages, benefits (medical, dental, vision, supplemental insurances, retirement), and operating expenses.

For 2018 the amount to be transferred to the general fund for administrative expenses provided to other funds is estimated at $1,916,478.

8. Bond Proceeds

Carlisle reviews its capital improvement plan annually to determine financing needs. In conjunction with these reviews, the Borough also considers how these projects will be funded. Bond Proceeds fund capital

projects paid for with long-term, general obligation debt. The amount of bond proceeds varies from year-to-year based on the capital projects planned for the Borough.

For 2018 the amount of bond proceeds to be used to fund general-purpose capital projects is estimated to be $1,397,331. In the past, this amount would have been transferred from the general fund to the capital projects fund; now, however, these bond proceeds are deposited directly into the capital projects fund.

9. Fund Balances

From time-to-time and in accordance with GASB statements Borough Council designates certain balances in the general fund as either assigned or committed for specific purposes. In addition, certain balances in the general fund are designated as "restricted" by law or other enforceable constraints. For 2018 such fund balances totaling $695,277 have been identified as sources to be used to fund capital projects and are found in the capital projects fund.

Table 10.

General Fund Revenue & Expenditures

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
Revenue							
Real Property Taxes	4,338,373	4,638,189	4,596,658	4,657,470	4,671,284	5,030,855	5,088,825
Other Local Taxes	2,885,916	2,920,658	2,971,873	3,172,276	2,949,528	2,772,500	3,020,500
Licenses & Permits	722,507	589,654	500,148	490,513	622,317	482,000	606,665
Fines and Forfeits	230,116	223,413	194,348	187,516	158,871	195,000	188,096
Interest and Rents	68,141	77,686	82,499	86,491	87,596	76,000	77,869
Intergovernmental	999,876	1,473,023	981,297	946,045	1,708,177	681,973	737,363
Charges for Services	220,924	223,654	247,199	262,532	285,539	234,500	262,336
Other Revenue	463,953	722,839	568,603	1,176,571	750,705	438,000	527,078
Transfers In	1,586,638	1,668,275	1,732,215	1,801,464	1,874,978	1,767,098	2,063,770
Bond Proceeds	254,148	4,397,198	989,251	10,620	1,959,285	1,773,971	-
Fund Balance	-	-	-	-	-	1,886,781	-
Total	11,770,592	16,934,589	12,864,091	12,791,498	15,068,280	15,338,678	12,572,502
Expenditures							
Salaries, Wages, & Benefits	6,989,954	7,194,307	7,089,031	7,374,031	7,404,656	7,690,898	7,948,851
Supplies, Services, & Utilities	2,951,179	3,114,386	3,156,919	3,268,375	3,372,013	3,150,009	3,618,526
Debt Service	544,250	4,811,846	583,077	1,198,705	1,251,608	767,162	794,035
Capital Expenditures	366,938	688,027	519,753	1,389,280	1,996,548	-	-
Transfers Out	47,933	-	378,682	9,833	-	3,660,752	211,090
Total	10,900,254	15,808,566	11,727,462	13,240,224	14,024,825	15,268,821	12,572,502

Graph 2.

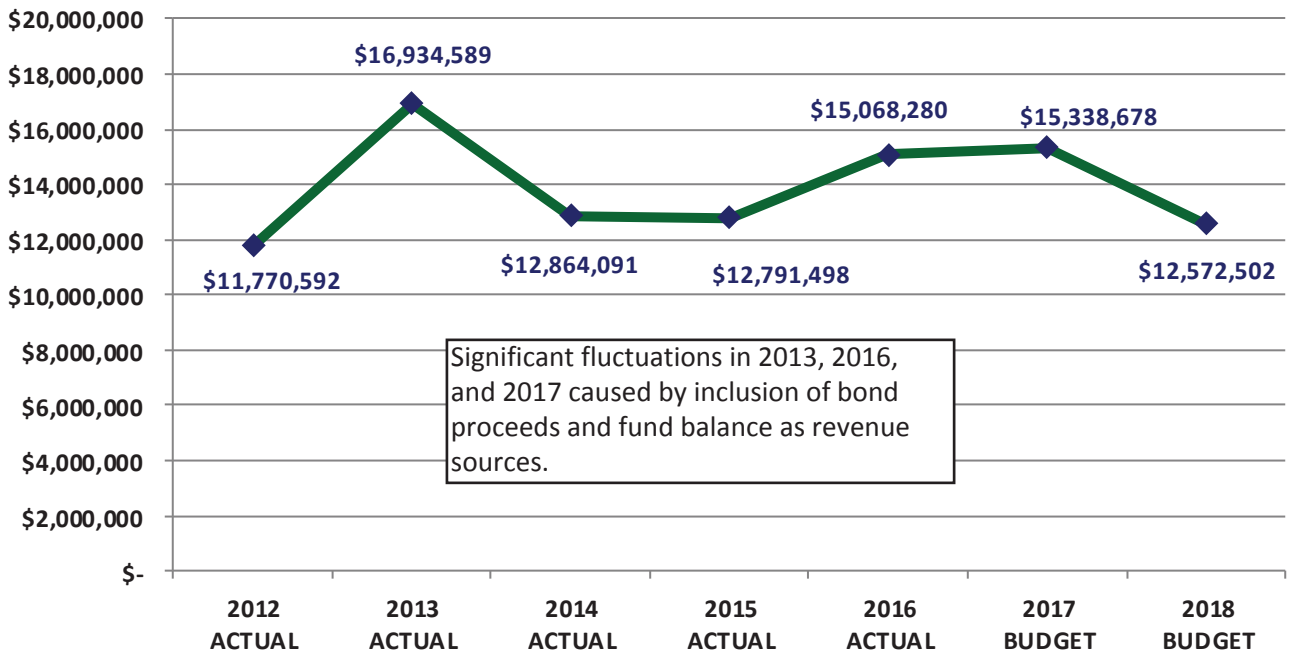
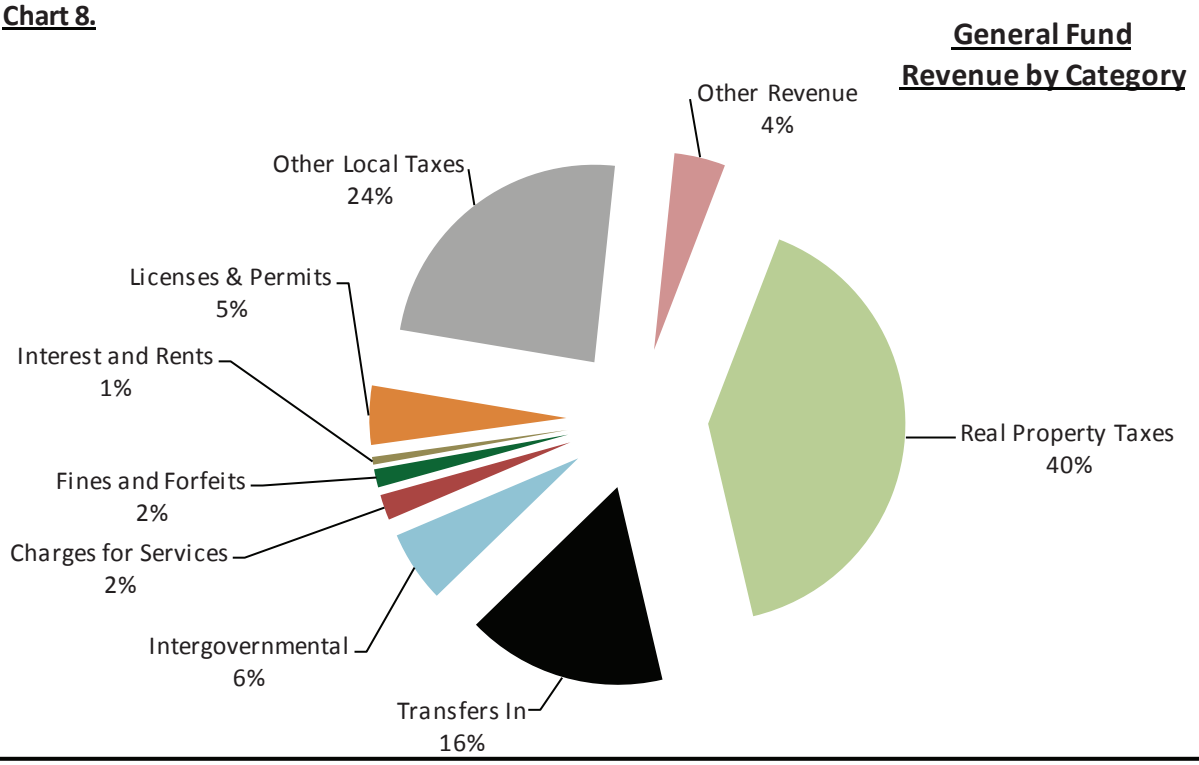


Chart 8.



Graph 3.

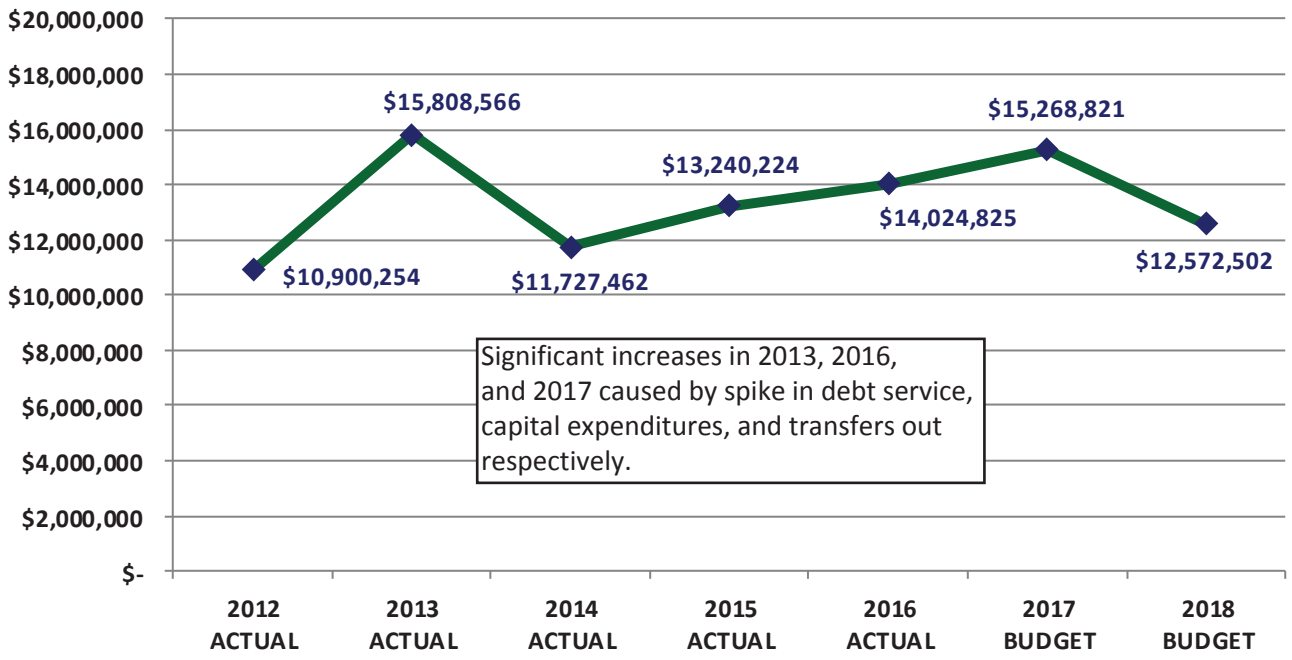
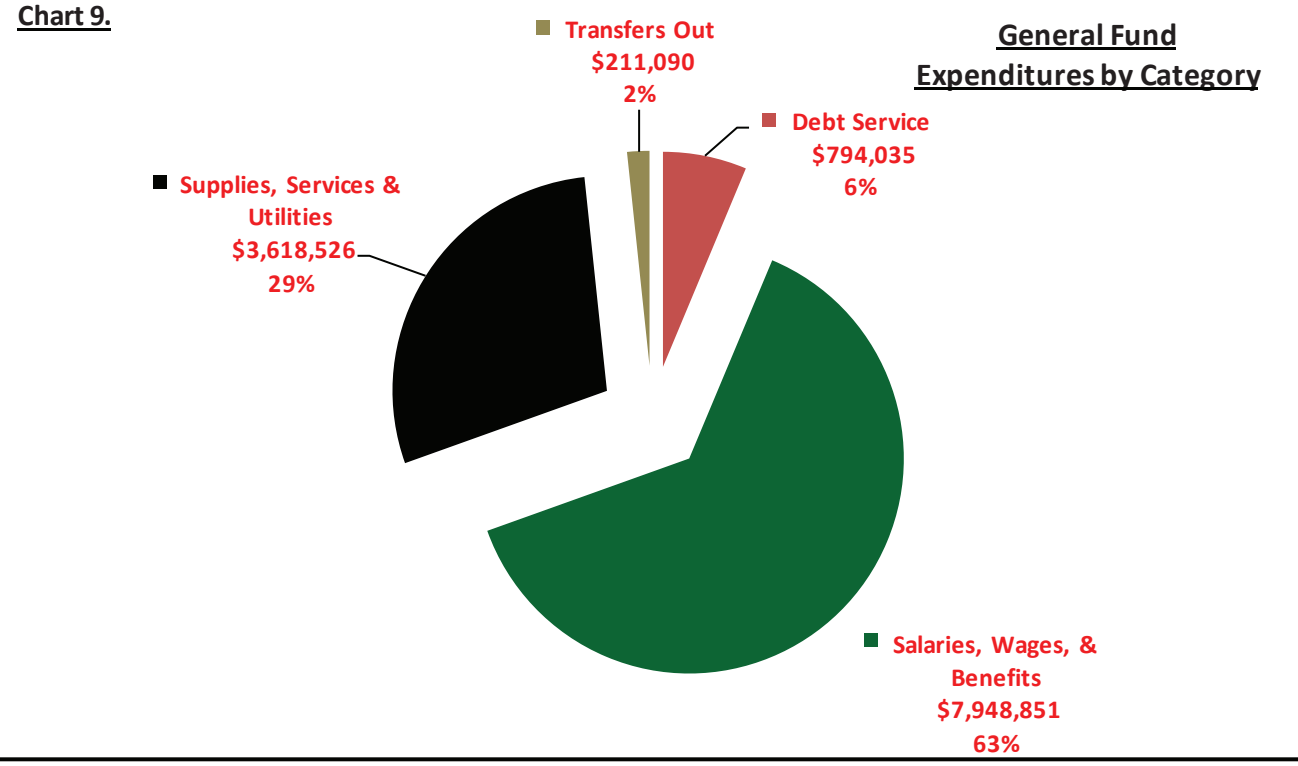


Chart 9.



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Water Fund Summary

Major water fund revenue sources include the following:

1. Metered Water Sales



The primary source of revenue for the Borough's water fund is water sales. In 2018 slightly more than $4 million is estimated to come from metered sales. Metered sales pay for approximately 65.0% of total fund expenditures.

The Borough reads the water meter for each of its more than 6600 accounts quarterly. Ratepayers are billed based on actual water usage.

For 2018 the rate of $5.16 per 100 cubic feet is proposed to increase 4% to $5.37 per 100 cubic feet for water billed and charged on and after May 1, 2018. Customers using less than 1,000 cubic feet of water in a quarter will pay $46.44 as the minimum charge. The cost to customers for safe drinking water is less than 1¢ a gallon.

2. Bond Proceeds

Periodically the Borough of Carlisle will evaluate its capital improvement plan to determine upcoming capital needs. In conjunction with this evaluation, the Borough also considers how these projects will be funded. Proceeds from bond issues account for the capital projects paid for with debt proceeds included in the budget. The amount varies from year to year based on the capital projects planned for the Borough. For 2018 bond proceeds are estimated to be about $2,119,000, shown as fund balance.

Table 11.

Water Fund Revenue & Expenditures

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
Revenue							
Interest and Rents	155,364	163,588	156,482	147,849	157,732	157,600	143,750
Intergovernmental	11,518	-	45,000	-	-	-	-
Charges for Services	3,245,606	3,139,080	3,574,949	3,732,490	3,748,828	3,558,632	4,037,492
Other Revenue	302,797	256,652	332,668	313,742	363,813	217,000	260,500
Transfers In	311,480	46,157	48,431	50,065	28,181	28,000	12,934
Bond Proceeds	-	-	-	-	-	1,290,930	-
Fund Balance	-	-	-	-	-	-	2,118,500
Total	4,026,765	3,605,477	4,157,530	4,244,146	4,298,554	5,252,162	6,573,176
Expenditures							
Salaries, Wages, & Benefits	1,288,276	1,307,229	1,292,963	1,280,015	1,228,342	1,283,351	1,309,061
Supplies, Services, & Utilities	571,425	631,384	772,945	805,275	1,051,346	807,417	868,975
Debt Service	140,264	128,609	173,285	161,283	168,171	735,816	876,587
Capital Expenditures	-	-	-	-	-	997,665	2,183,373
Transfers Out	761,735	835,507	895,180	886,758	869,015	932,298	985,892
Total	2,761,700	2,902,729	3,134,373	3,133,331	3,316,874	4,756,547	6,223,888

Graph 4.

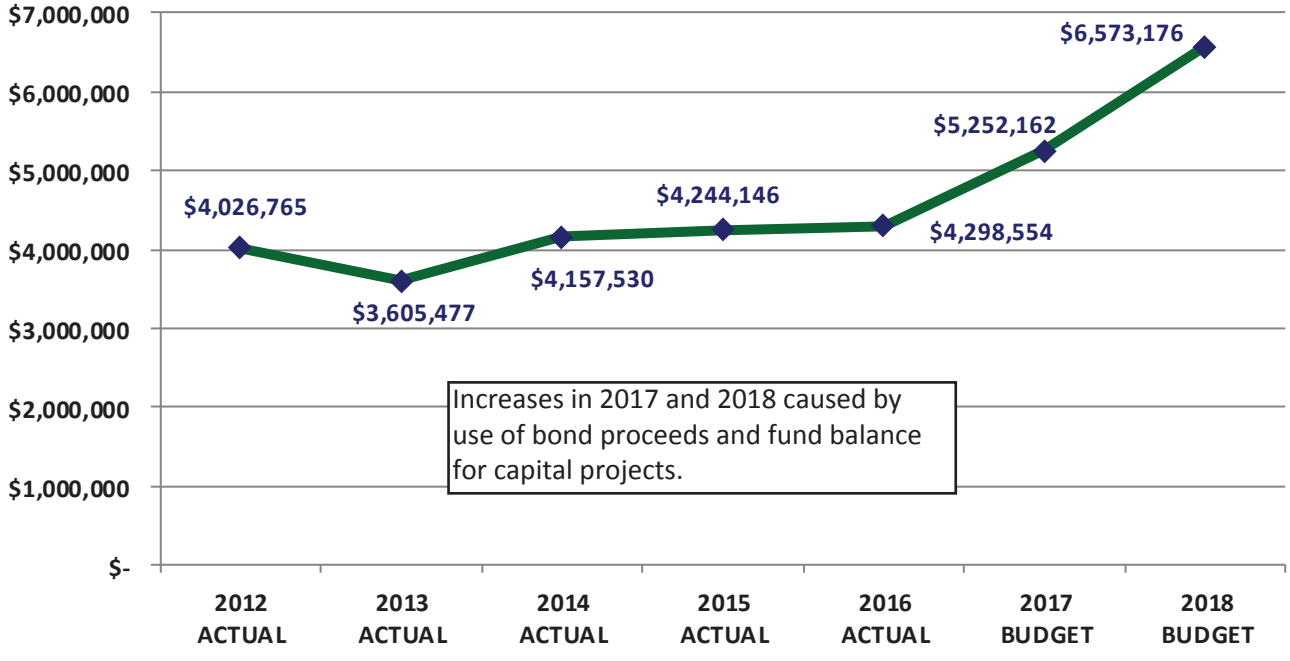
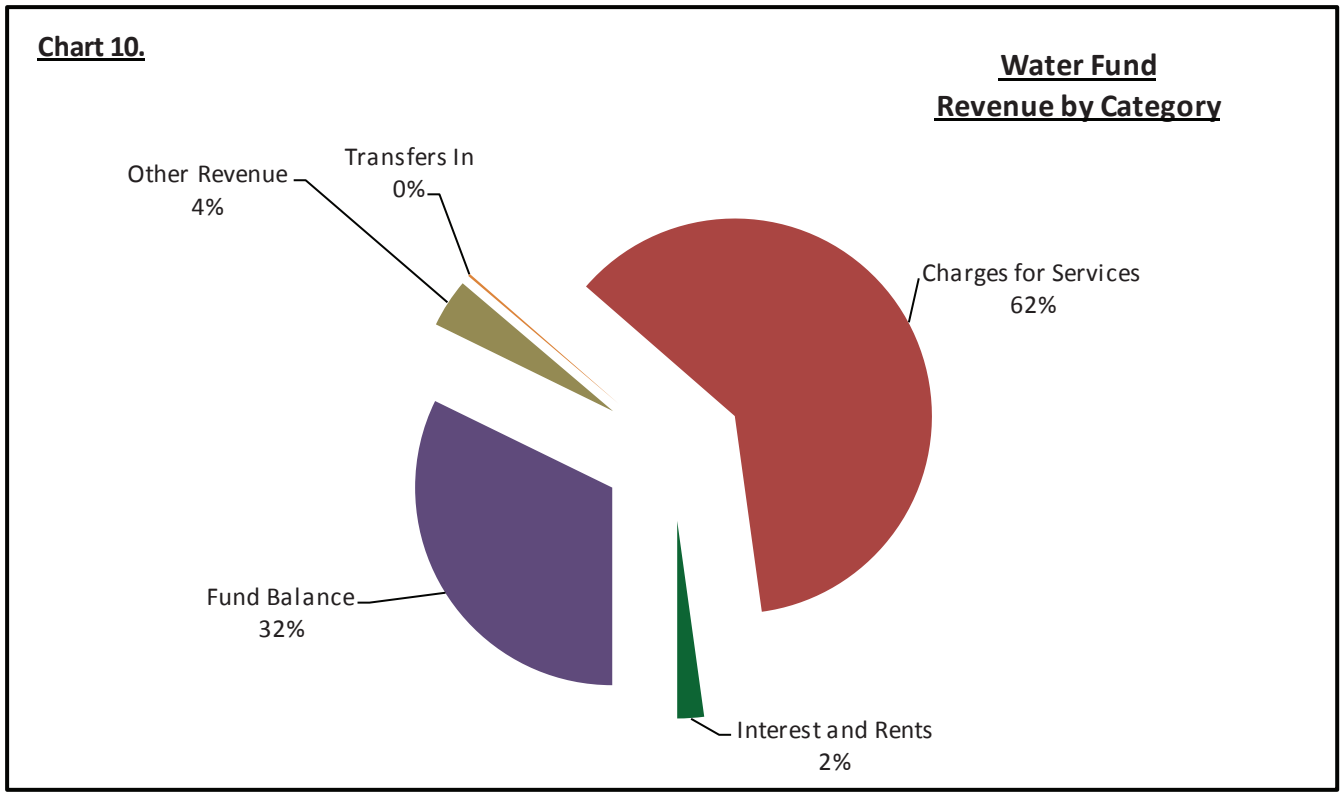


Chart 10.



Graph 5.

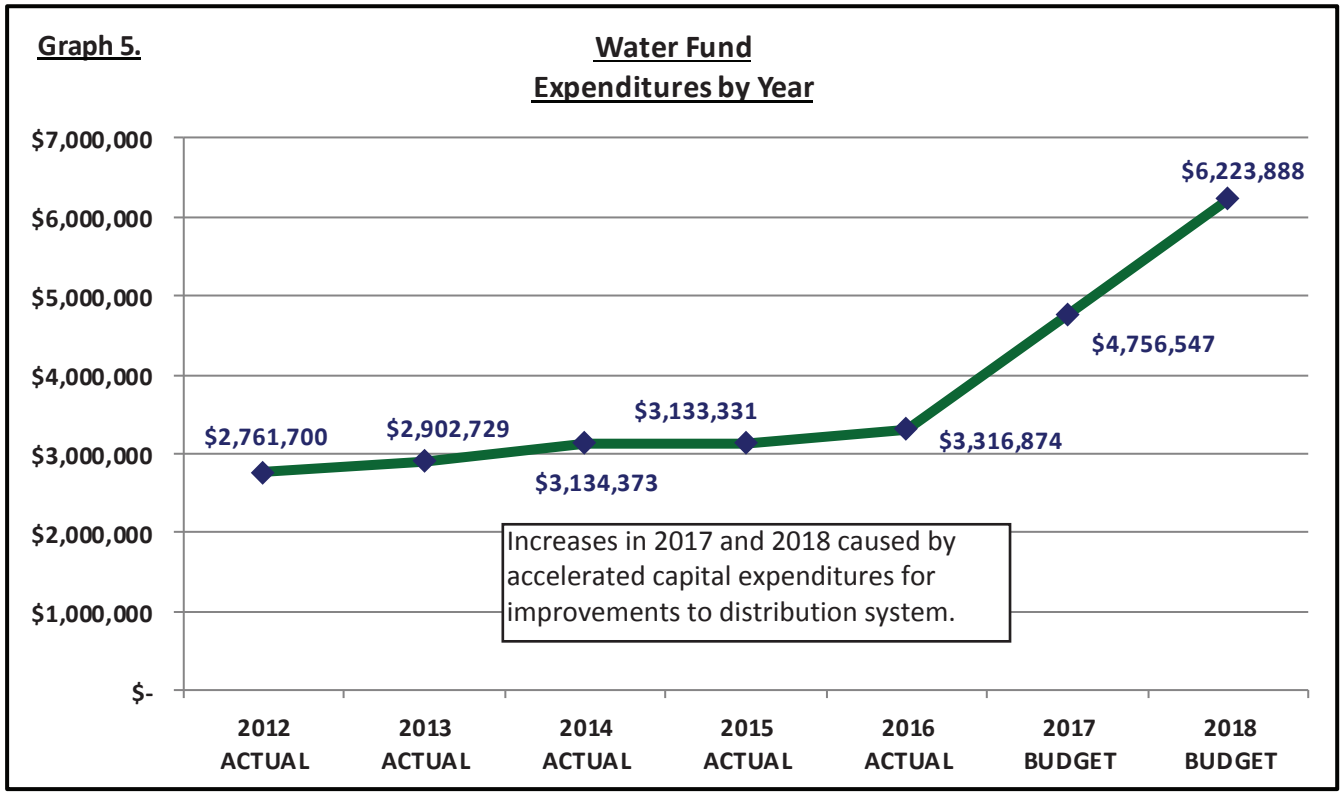
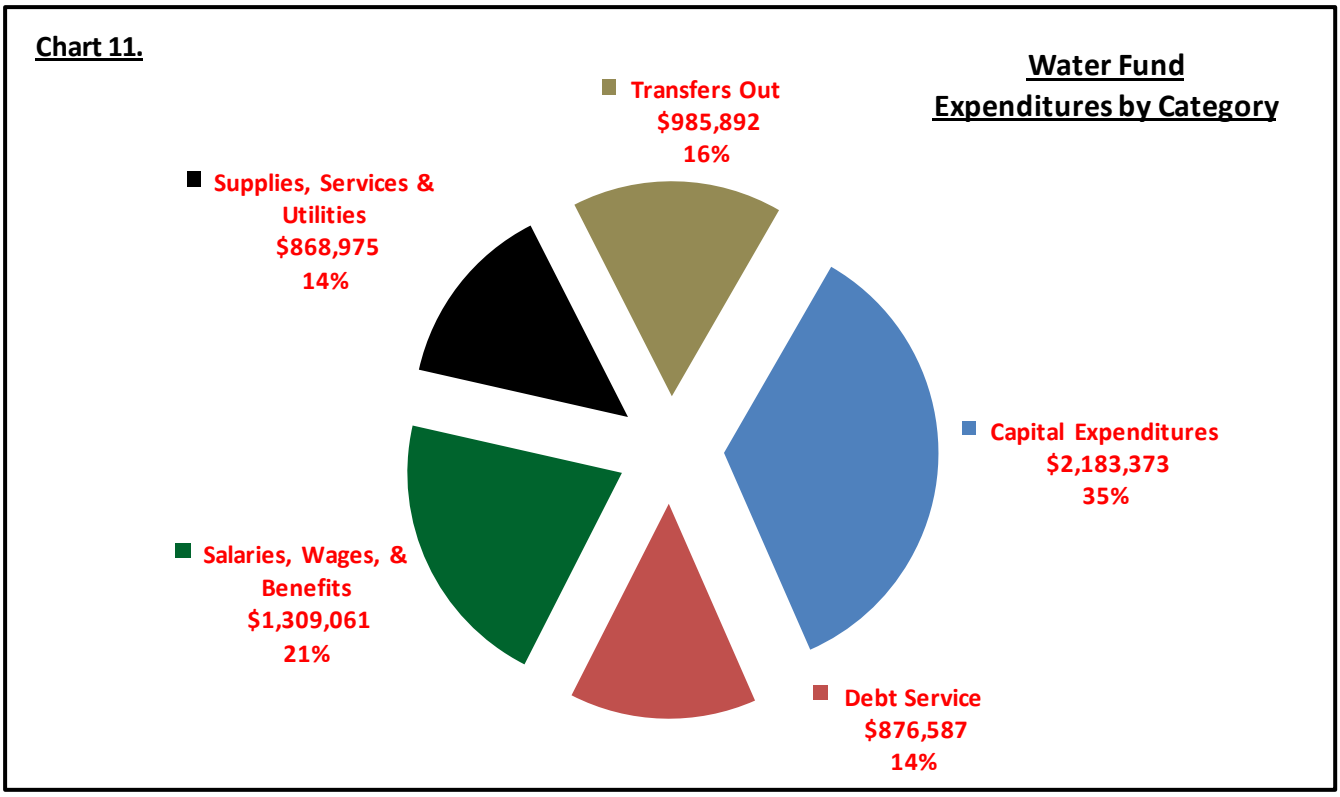


Chart 11.


Water Fund
Expenditures by Category
Transfers Out
$985,892
16%
Supplies, Services & Utilities
$868,975
14%
Capital Expenditures
$2,183,373
35%
Salaries, Wages, & Benefits
$1,309,061
21%
Debt Service
$876,587
14%

Sewer Fund Summary

Major sewer fund revenue sources include the following:

1. Metered Sales

The primary source of revenue for the Borough's sewer fund is based on metered water usage. Approximately $6.2 million is estimated to be received in FY 2018 from this revenue source. This pays for approximately 57% of the fund's total expenditures. Budget estimates are calculated using historical information.

A customer's sewer bill is based on water usage. The Borough reads the water meter for each of its 6600 accounts quarterly. Ratepayers are billed for sewer usage based on actual water usage. For 2018, the sewer usage rate of $6.76 per 100 cubic feet of water usage will be increased to $6.96 per 100 cubic feet for water billed and charged on and after May 1, 2017, an increase of 3%. Sewer customers using less than 1,000 cubic feet of water in a quarter will pay $40.56 as the minimum sewer usage charge, a rate of less than 1 ¢ per gallon of treated sewage.

2. Township and War College Revenue

The Borough's wastewater treatment plant is a regional plant serving not only Carlisle, but also the surrounding municipalities of Middlesex Township, South Middleton Township, and North Middleton Township. An inter-municipal agreement determines the operating and capital costs for the Borough and townships based on each municipality's share of capacity as follows: Carlisle, 58.4%; Middlesex Township, 22.8%; South Middleton Township, 14.4%; and North Middleton Township, 4.4%.

Carlisle will receive approximately $1 million from the surrounding townships and nearby U.S Army War College for their respective share of wastewater treatment plant expenses. Budget estimates are calculated using historical information.

3. Bond Proceeds

Periodically Carlisle evaluates its capital improvement plan to determine upcoming capital needs. In conjunction with this evaluation, the Borough also considers how these projects will be funded. Proceeds from bond issues account for the capital projects paid for with debt proceeds included in the budget. The amount varies from year to year based on the capital projects planned for the Borough. For 2018 bond proceeds are estimated at $3.2 million shown in fund balance.

Table 12.

Sewer Fund Revenue & Expenditures

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
Revenue							
Interest and Rents	4,537	3,285	4,170	9,391	17,942	3,800	7,450
Intergovernmental	889,649	81,037	1,207	241,649	62,111	239,064	1,136,316
Charges for Services	4,824,746	4,818,686	5,087,566	5,321,703	5,754,572	5,442,469	6,253,000
Other Revenue	302,863	673,629	443,826	342,825	450,640	257,376	329,000
Bond Proceeds	-	-	-	-	-	1,793,035	-
Fund Balance	-	-	-	-	-	-	3,176,434
Total	6,021,795	5,576,637	5,536,769	5,915,568	6,285,265	7,735,744	10,902,200
Expenditures							
Salaries, Wages, & Benefits	1,796,764	1,766,597	1,797,326	1,831,416	1,941,177	1,925,896	1,927,349
Supplies, Services, & Utilities	1,028,042	1,012,622	1,091,890	1,112,553	1,038,752	1,308,980	1,270,390
Debt Service	352,799	325,904	293,911	307,266	219,725	1,157,192	1,441,824
Capital Expenditures	42,413	-	-	-	325	2,071,365	4,516,624
Transfers Out	709,794	706,660	703,976	789,046	751,582	806,767	887,326
Total	3,929,812	3,811,783	3,887,103	4,040,281	3,951,561	7,270,200	10,043,513

Graph 6.

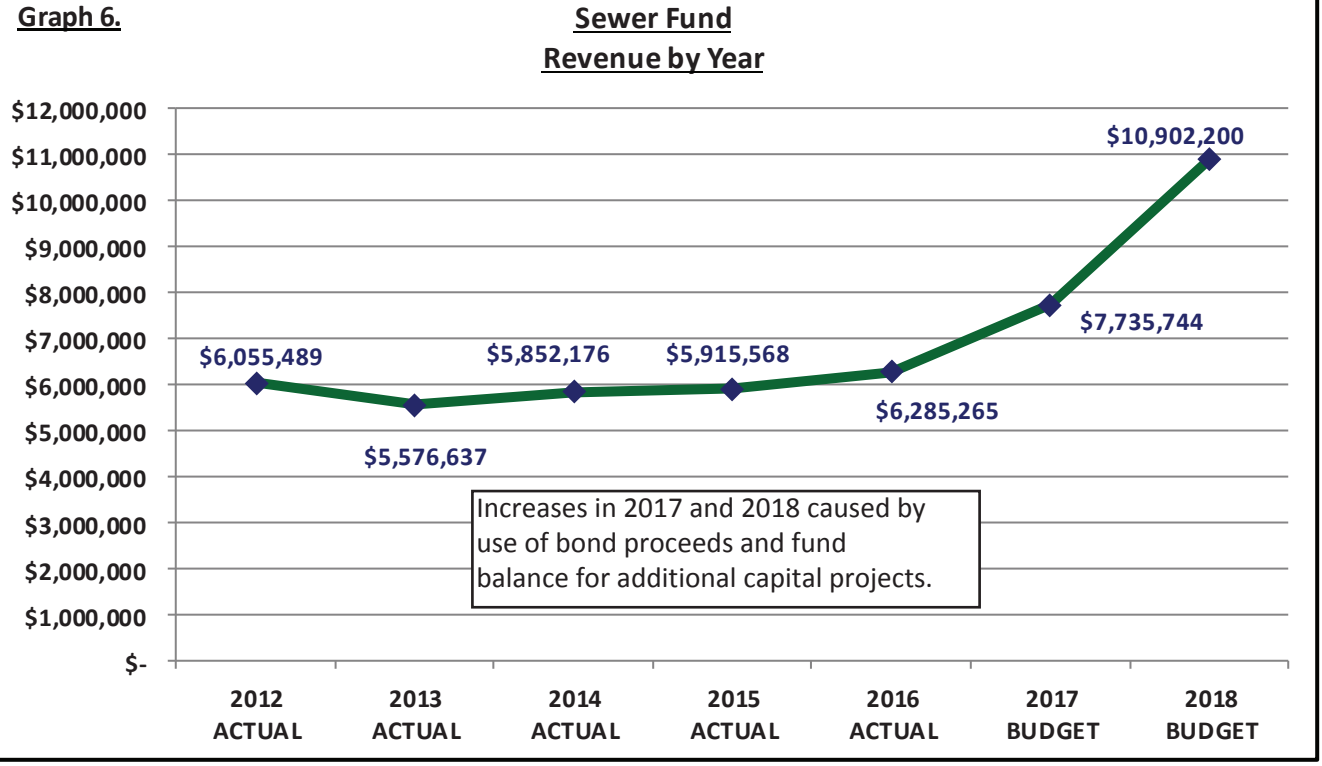
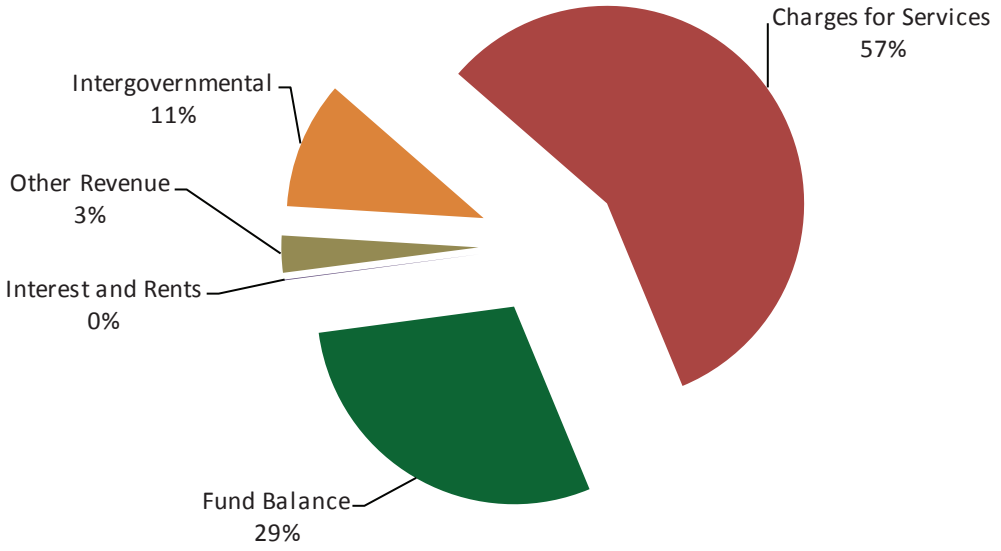


Chart 12.

Sewer Fund
Revenue by Category



Graph 7.

Sewer Fund
Expenditures by Year

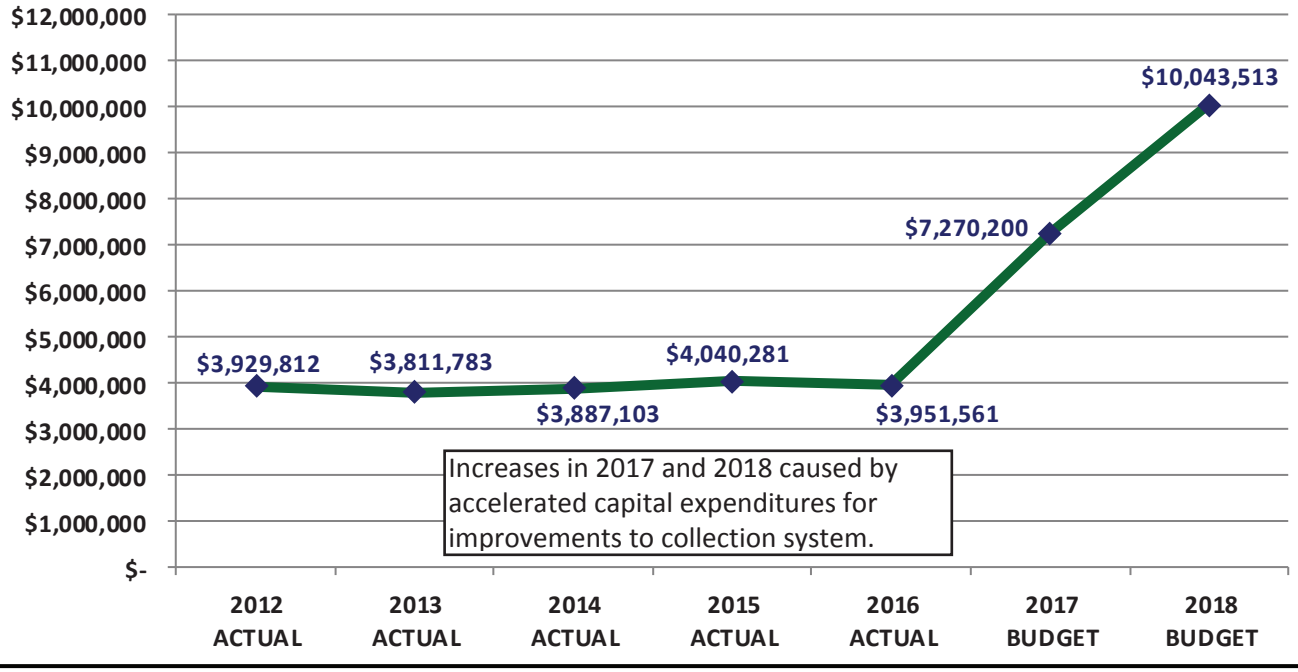
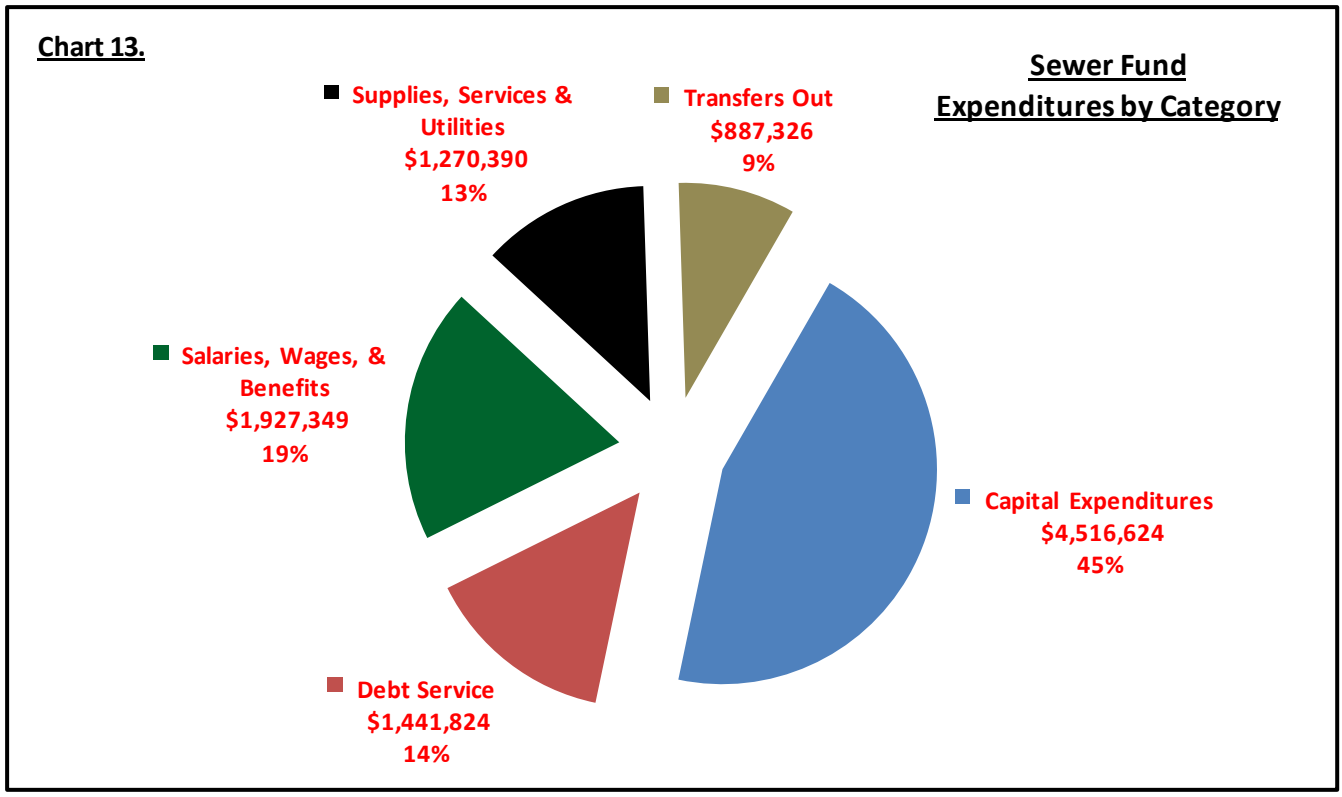


Chart 13.


Sewer Fund
Expenditures by Category
Supplies, Services & Utilities
$1,270,390
13%
Transfers Out
$887,326
9%
Salaries, Wages, & Benefits
$1,927,349
19%
Capital Expenditures
$4,516,624
45%
Debt Service
$1,441,824
14%

Solid Waste Fund Summary



Solid waste fund revenue sources include the following:

1. Bag Sales

In 2018 Carlisle will receive approximately $717,000 from the sale of approximately 220,000 trash bags.

When Carlisle residents purchase trash bags at a cost of $3.25 per bag, they are receiving a contracted trash service. The Borough periodically bids for the trash bags used for this program and for waste disposal. Next year, the Borough will pay $0.355 per bag. The cost of the contracted waste disposal is estimated to be $2.67 per bag for 2018.

For the convenience of its residents, the Borough has the following locations selling trash bags for $3.25 per bag: the Borough office; Giant Food Stores; Wal-Mart; Weis Markets; Nells Shurfine; Karns Food #1; CVS Stores; Carlisle Food Mart; Minute Stop; Carlisle Super 7; One Stop Food Mart; Quick Stop Deli; and Proud-To-Serve Mini Mart

2. Recycling

Residents are able to recycle by purchasing recycling bins at a cost of $9.00 per bin as part of the trash collection program. To offset part of recycling program costs, the Borough receives approximately $35,000 annually from a state recycling grant. The grant is administered by the state's Department of Environmental Protection, Bureau of Waste Management, Division of Waste Minimization and Planning. The grant is based on a funding rate per ton of recyclable materials. The Borough recycles approximately 7,000 tons annually.

Table 13.

Solid Waste Fund Revenue & Expenditures

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
Revenue							
Interest and Rents	483	95	43	30	236	25	200
Intergovernmental	45,868	48,791	42,465	39,938	35,146	40,000	35,000
Charges for Services	590,330	597,397	599,122	653,520	665,850	667,900	739,058
Other Revenue	5,724	769	12,418	3,946	4,747	6,200	4,000
Bond Proceeds	-	-	-	-	-	90,000	-
Fund Balance	-	-	-	-	-	-	90,000
Total	642,405	647,052	654,048	697,434	705,979	804,125	868,258
Expenditures							
Salaries, Wages, & Benefits	25,913	19,792	14,644	17,145	15,980	13,537	24,977
Supplies, Services, & Utilities	674,965	669,970	642,129	642,664	682,778	643,688	725,061
Capital Expenditures	-	-	-	-	-	90,000	90,000
Debt Service	40	19	14	13	6	5	1,477
Transfers Out	18,767	20,199	20,068	22,622	22,145	24,058	26,743
Total	719,685	709,980	676,855	682,444	720,909	771,288	868,258

Graph 8.

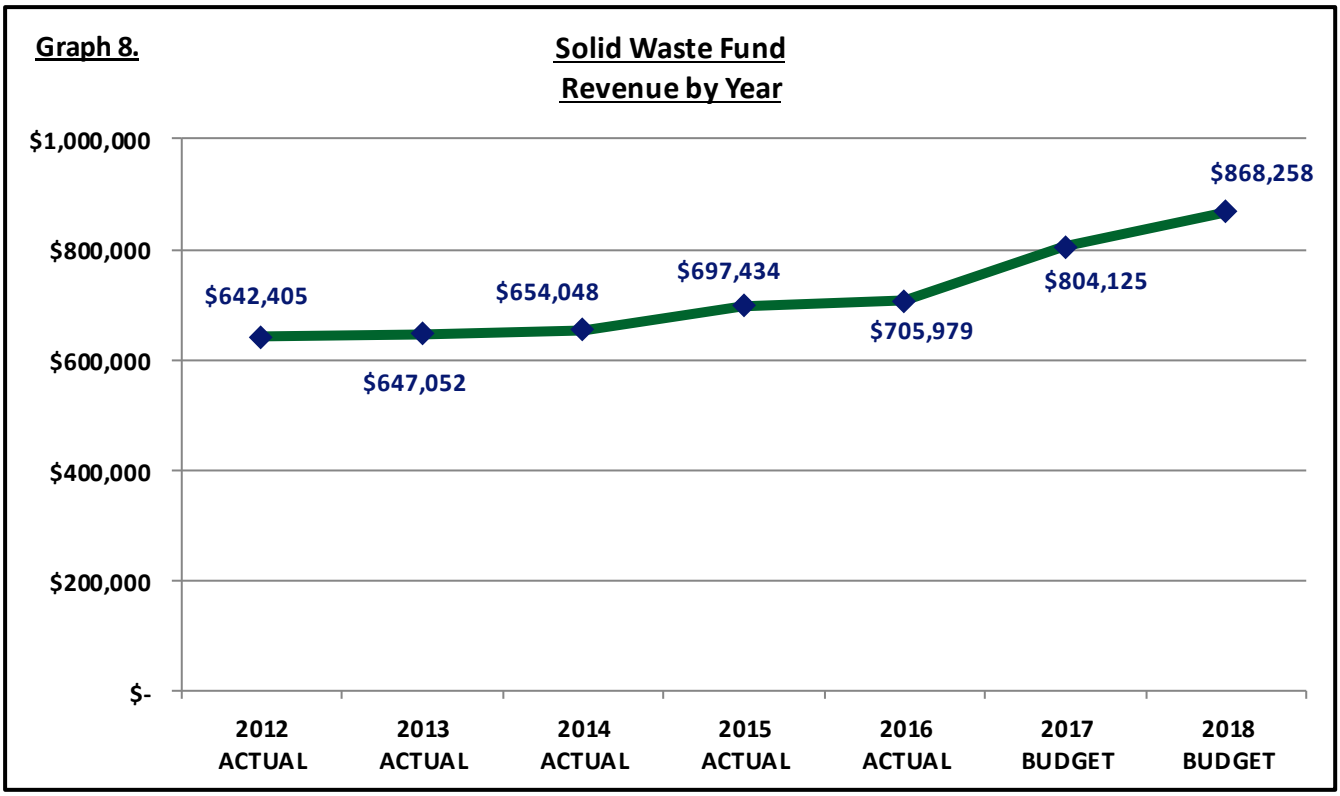
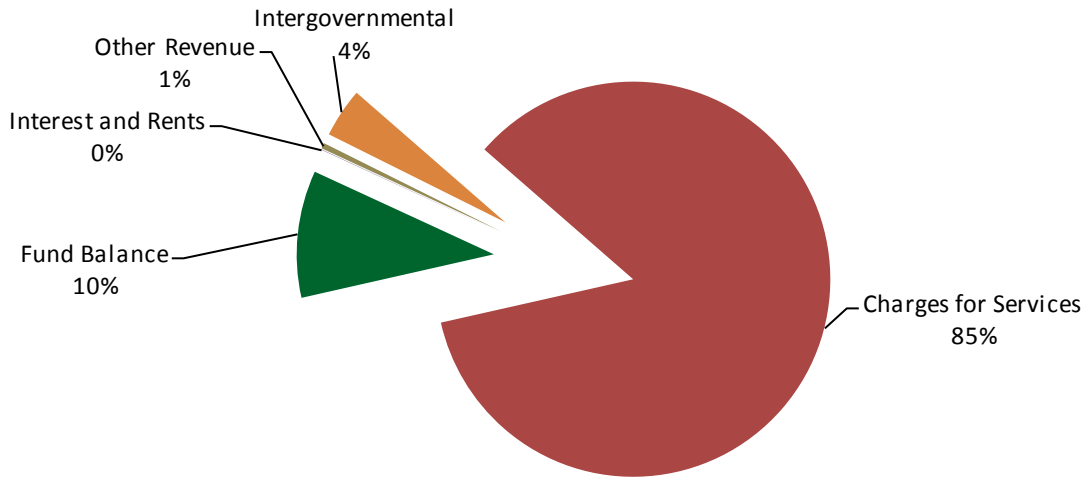


Chart 14.

Solid Waste Fund
Revenue by Category



Graph 9.

Solid Waste Fund
Expenditures by Year

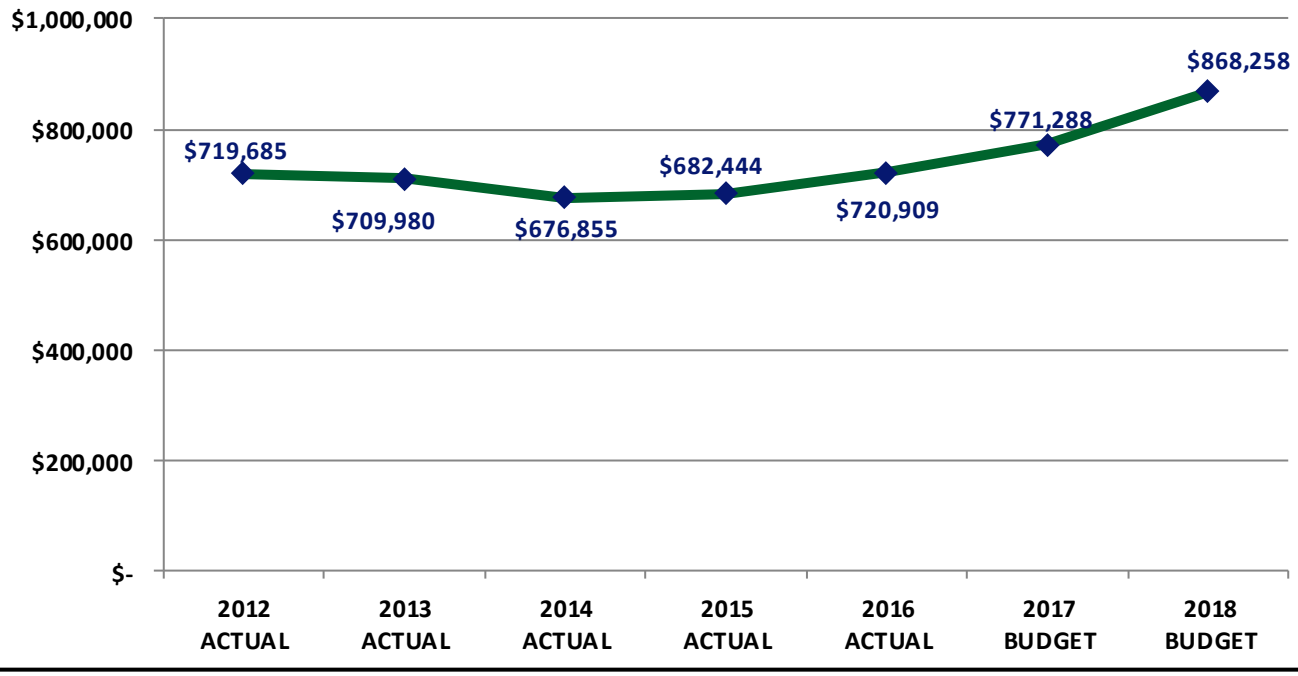
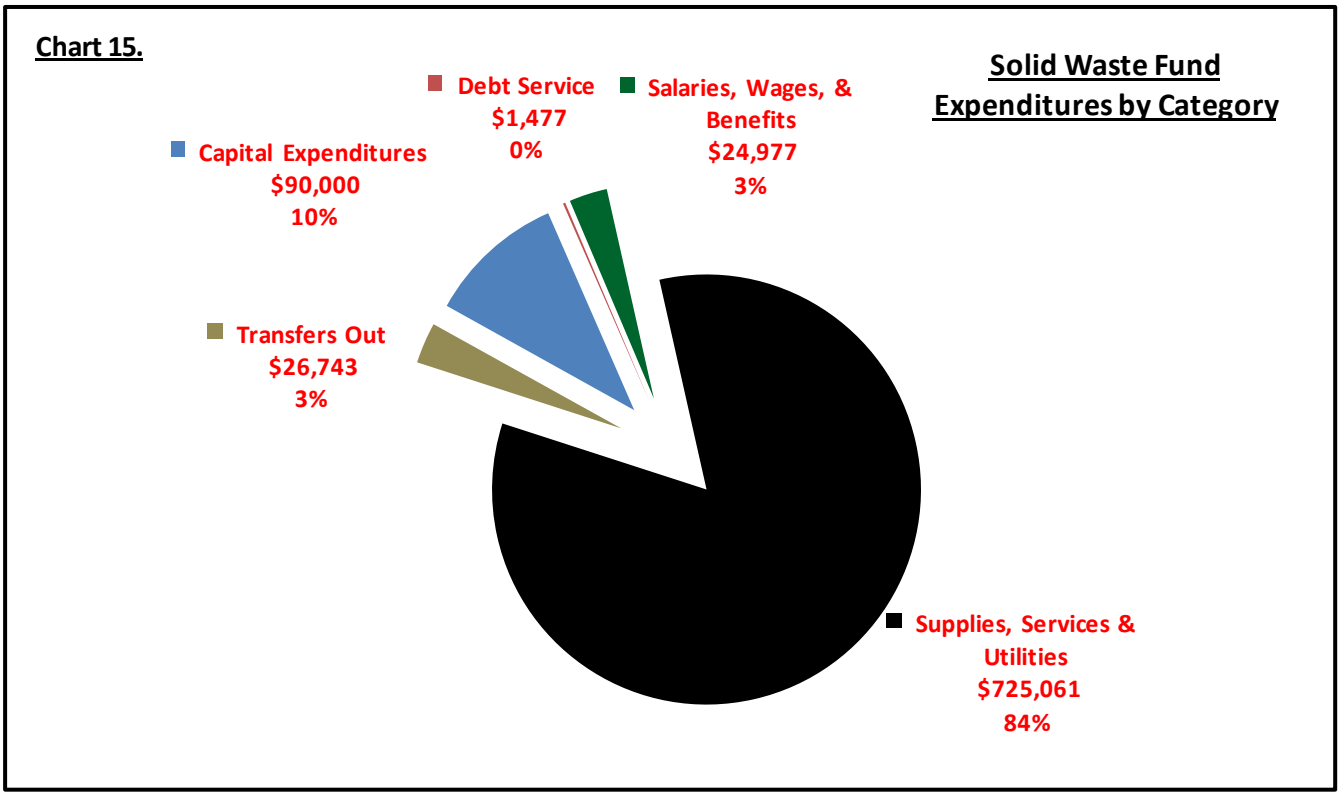


Chart 15.


Solid Waste Fund
Expenditures by Category
Debt Service
$1,477
0%
Salaries, Wages, & Benefits
$24,977
3%
Capital Expenditures
$90,000
10%
Transfers Out
$26,743
3%
Supplies, Services & Utilities
$725,061
84%

Parking Fund Summary

Parking fund revenue sources include the following:

1. Meters

Carlisle receives approximately $340,00 annually from the parking meters, including overtime parking revenue. A total of 796 meters are strategically placed within a 2-block radius of the intersection of Hanover and High streets, also known as the Square.

The Borough has established meter zones, which are listed in the Code of the Borough of Carlisle. Those zones are Short-term parking meter zones and Long-term parking meter zones.

- **Short-term zone** – 503 short-term meters are available on-street and 132 short-term meters are located in parking lots for public use. These meters are silver in color. Depending on how much time is needed, the public may insert the following cash denominations: $.05 for 6 minutes; $.10 for 12 minutes; and $.25 for 30 minutes.

- **Long-term zone** – 161 long-term meters are available on-street for public use. These meters are gold in color. The public may insert the following cash denominations: $.25 for 60 minutes, with two-hour minimum increments.

Short-term and long-term meters also offer an initial 15 minutes without charge. Handicap meters offer an initial 30 minute period without charge.

2. Parking Garage

The Pomfret Street Parking Garage has been in operation since the fall of 1999. Currently, Carlisle takes in approximately $197,000 annually from the parking garage. It features a total of 224 spaces that are available for a mix of general public and private uses:



- **Leased Spaces**. 111 spaces are available for lease on a month-to-month renewal basis. Spaces rent from $50 per month with a discounted rate available to 35 County employees.

- **Hotel Guests**. Parking in the garage is offered to hotel guests during their stay in Downtown Carlisle. The hotel incorporates a $4.25 per day parking fee into its daily rate. The revenue collected by the hotel is paid to the Borough on a monthly basis.

- **Jurors**. Parking in the garage is offered to those individuals who have been called for jury selection or to serve jury duty. The rate for jurors is $3 per day. The revenue collected by the Cumberland County and paid to the Borough on a monthly basis.

- **General Public**. Daily rates are $.75 for 1 hour or $1.50 pre-pay after 5:00 p.m., with a maximum daily rate of $6.

The garage is open 24 hours per day, 7 days a week.

3. Borough Owned Parking Lots

Carlisle receives approximately $84,000 annually from the Borough's 6 parking lots situated in the Downtown:

- **Pomfret Street Parking Lot** – Located ½ block from the Pomfret Street Parking Garage with 58 designated leased spaces, the spaces rent for $38 per month with a discounted six-month advance pay option available. The Pomfret Street lot also offers 16 silver (short term) parking meters for general public use. This lot is free to the public from 4:30 p.m. Friday to 7:00 a.m. Monday.

- **Liberty Avenue Parking Lot** – Located behind the Courthouse Commons and Employment Skills Center with 28 designated leased spaces, the spaces rent for $38 per month with a discounted six-month advance pay option available. This lot is free to the public Monday through Friday from 4:30 p.m. to 7:00 a.m. and all day Saturday and Sunday.

- **East Louther Street South Parking Lot** – Located to the rear of Bedford Street Antiques with 28 designated leased spaces, the spaces rent for $45 per month with a discounted six-month advance pay option available. The East Louther Street South lot also offers 40 silver (short term) parking meters for general public use. This lot is free to the public Monday through Friday from 4:30 p.m. to 7:00 a.m. and all day Saturday and Sunday.

- **East Louther Street North Parking Lot** – Located to the rear of the old "Farmers Market" Building with 40 designated leased spaces, the spaces rent for $30 per month with a discounted six-month advance pay option available. The East Louther Street North lot also offers 13 silver (short term) parking meters for general public use. This lot is free to the public Monday through Friday from 4:30 p.m. to 7:00 a.m. and all day Saturday and Sunday.

- **Locust Avenue Parking Lot** – Located to the rear of Union Fire Company with 63 designated leased spaces, the spaces rent for $22 per month. This lot is free to the public Monday through Friday from 4:30 p.m. to 7:00 a.m. and all day Saturday and Sunday.

Table 14.

Parking Fund Revenue & Expenditures

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
Revenue							
Fines and Forfeits	60,160	45,329	107,766	85,787	105,834	107,766	100,000
Other Revenue	3,296	5,764	8,063	4,325	5,804	4,032	2,600
Charges for Services	498,310	479,308	504,869	543,407	565,444	484,869	541,300
Interest and Rents	299	39	52	1,120	3,067	380	7,600
Bond Proceeds	-	-	-	-	-	100,000	-
Fund Balance	-	-	-	-	-	-	145,000
Total	562,065	530,440	620,750	634,639	680,149	697,047	796,500
Expenditures							
Salaries, Wages, & Benefits	99,896	100,779	124,141	124,849	124,643	175,622	143,165
Supplies, Services, & Utilities	112,414	132,649	172,350	214,375	203,941	242,837	274,188
Debt Service	43,925	45,131	23,479	28,747	26,989	123,849	153,446
Capital Expenditures	(1)	-	-	-	14,007	110,000	176,500
Transfers Out	211,216	45,199	66,443	47,622	47,145	24,058	26,743
Total	467,450	323,758	386,413	415,593	416,725	676,366	774,042

Graph 10.

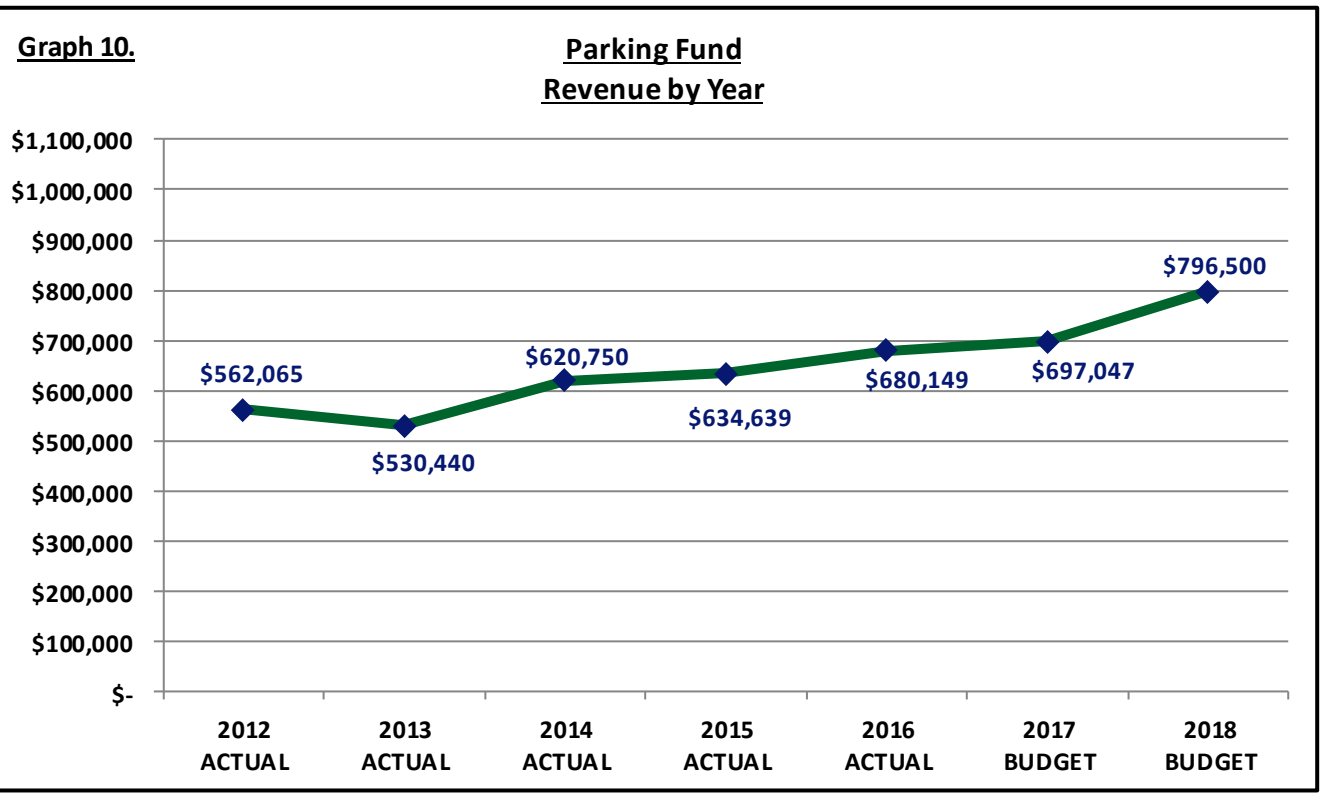
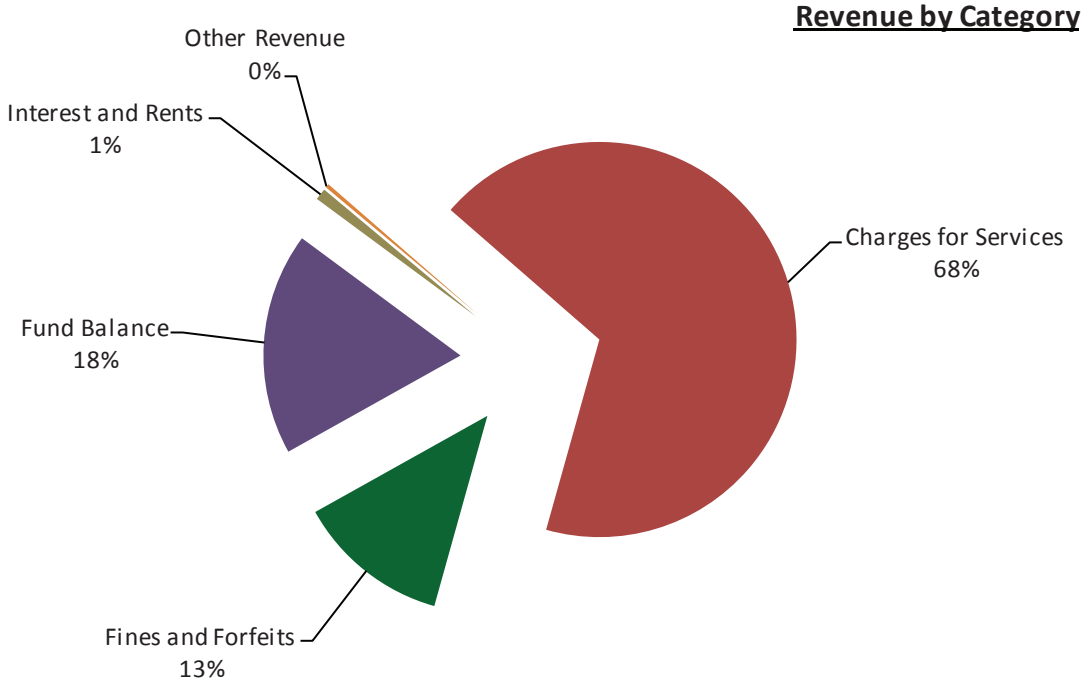


Chart 16.

Parking Fund
Revenue by Category



Graph 11.

Parking Fund
Expenditures by Year

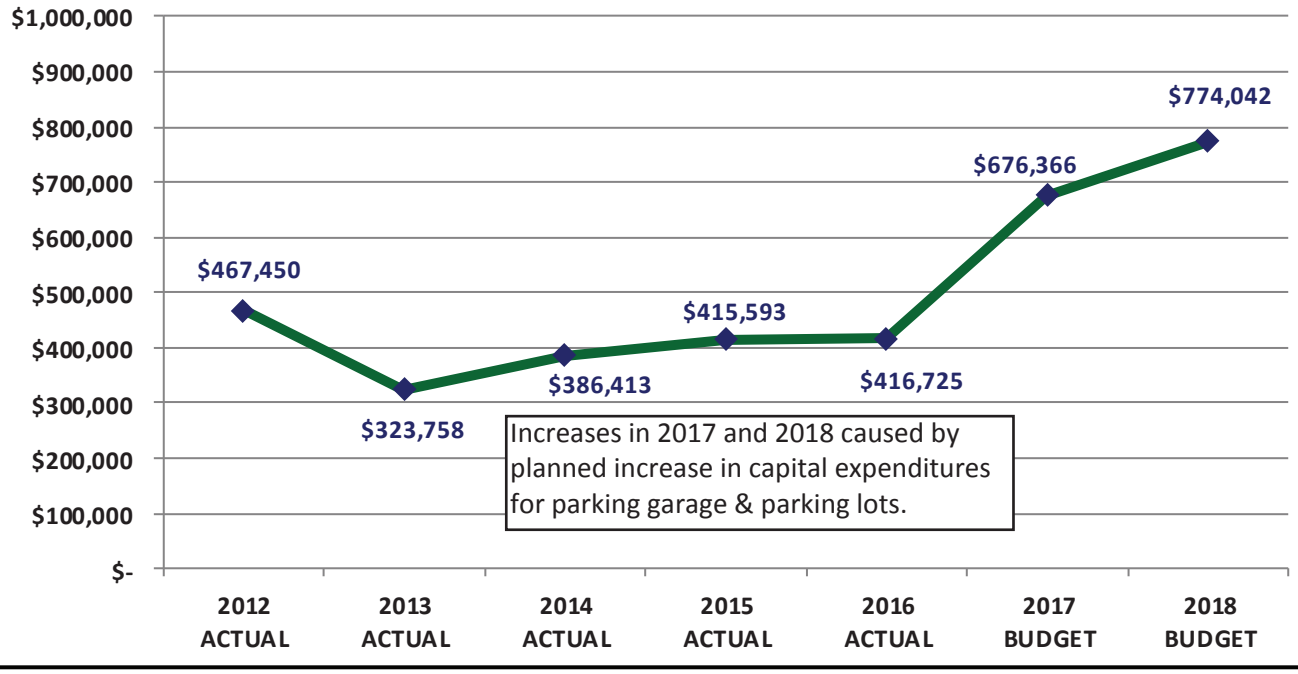
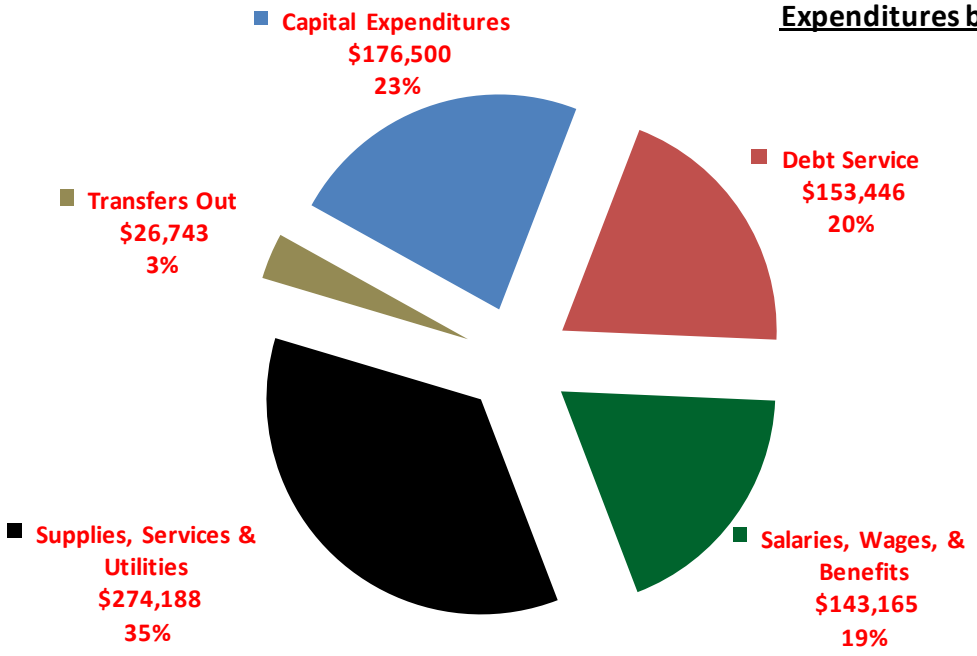


Chart 17.

Parking Fund
Expenditures by Category



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Capital Projects Fund Summary

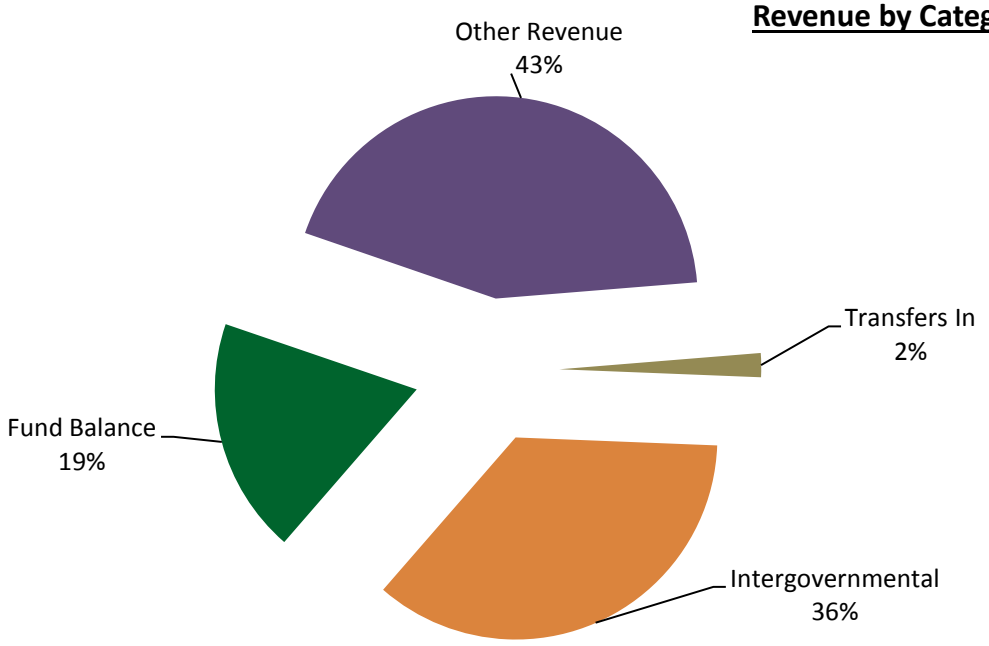
Table 15.

Capital Projects Fund Revenue & Expenditures

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
Revenue							
Intergovernmental	-	-	-	-	-	4,903,103	3,961,700
Other Revenue	-	-	-	-	-	52,900	4,817,167
Transfers In	-	-	-	-	-	1,995,811	211,090
Bond Proceeds	-	-	-	-	-	2,934,611	-
Fund Balance	-	-	-	-	-	-	2,089,410
Total	-	-	-	-	-	9,886,425	11,079,367
Expenditures							
Capital Expenditures	-	-	-	-	-	9,886,425	11,079,367
Total	-	-	-	-	-	9,886,425	11,079,367

Chart 18 A.

Capital Projects Fund Revenue by Category



Highway Aid Fund Summary

Table 16.

Highway Aid Fund Revenue & Expenditures

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
Revenue							
Fund Balance	-	-	-	-	-	-	350,209
Interest and Rents	449	343	261	681	6,686	960	7,000
Intergovernmental	366,189	360,268	388,260	427,703	499,397	511,625	533,053
Total	366,638	360,611	388,521	428,384	506,083	512,585	890,262
Expenditures							
Supplies, Services, & Utilities	332,675	236,208	382,814	268,177	539,059	-	-
Capital Expenditures	-	-	-	-	-	480,314	890,262
Total	332,675	236,208	382,814	268,177	539,059	480,314	890,262

Graph 12.

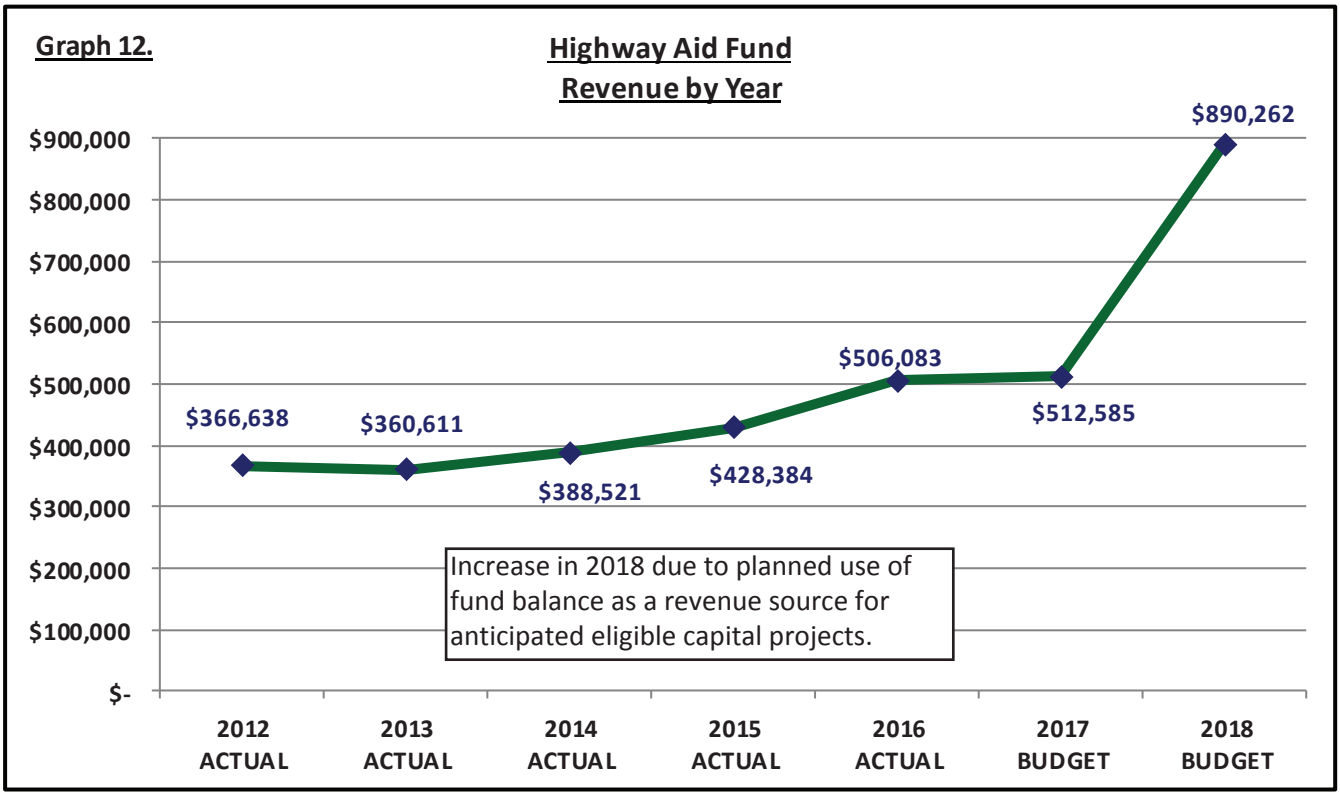
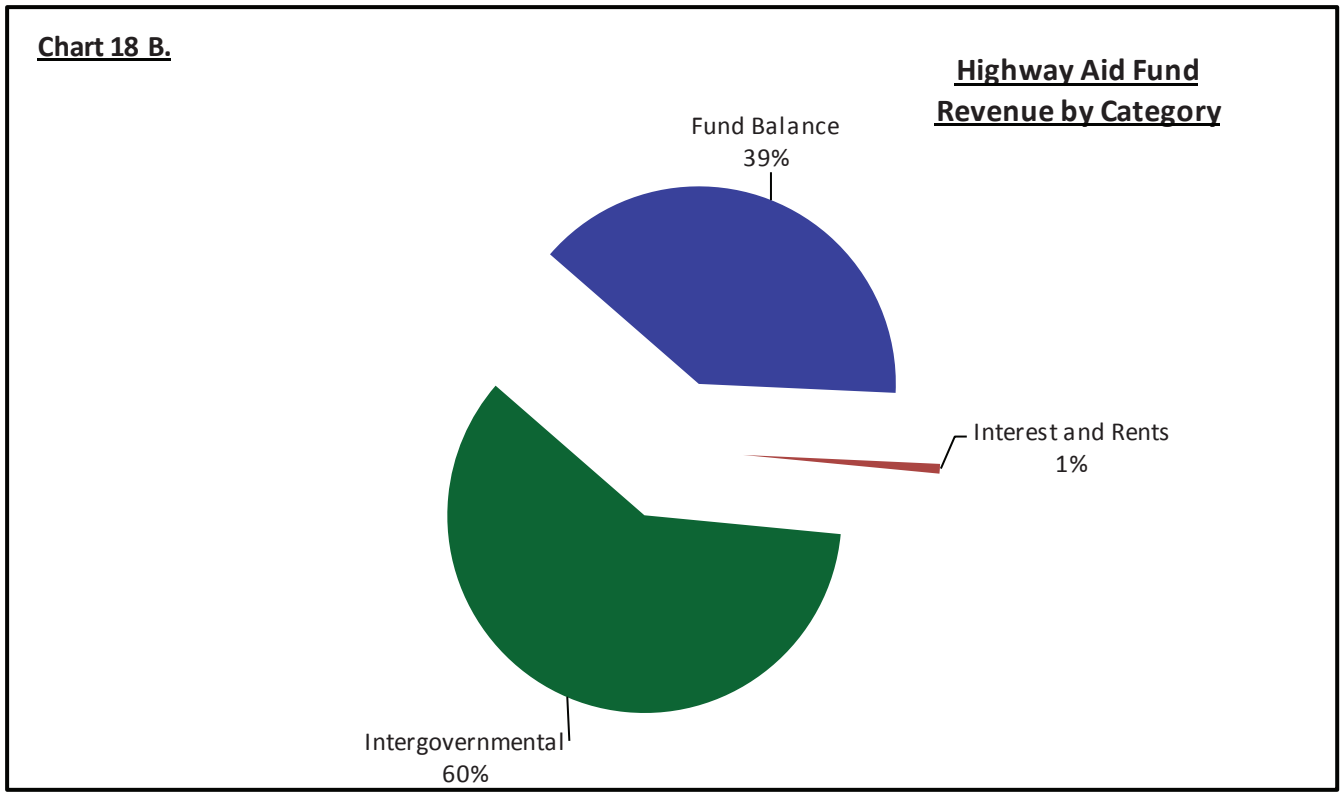
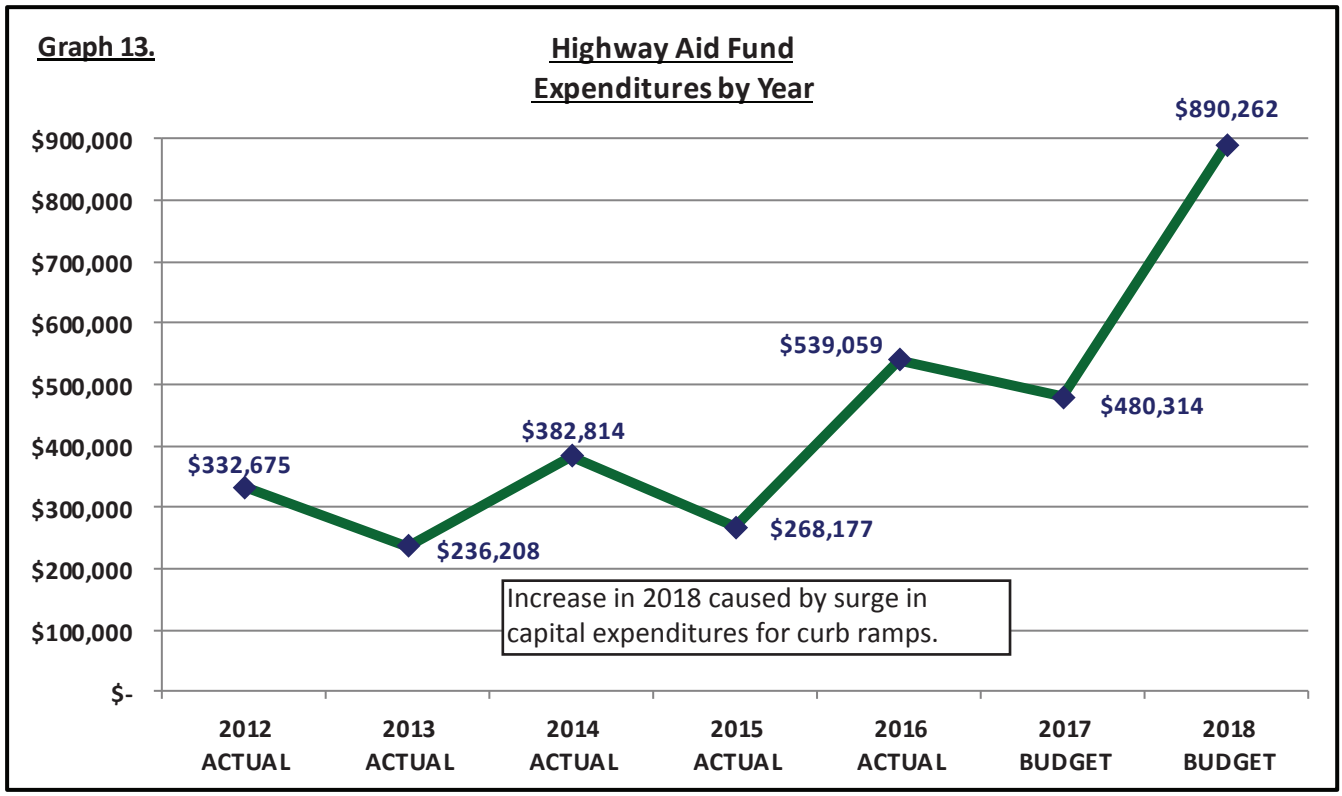


Chart 18 B.



Graph 13.



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4. Operating Budgets

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Department of Administration

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Department of Administration

The department consists of the following officials, offices and activities: Borough Council, manager's office, legal services, human resources & risk management, property & casualty insurance programs, information technology, and funding for outside agencies.

The format used to describe this department and the other six departments is similar. It begins with a table showing overall departmental operating expenses (personnel costs, goods, and services) and capital expenses and an organization chart.

Each office, division, or activity within a department will generally have a line graph depicting expenditures by year, and a pie chart showing 2018 budgeted expenditures by category (personnel, other operating, and capital). The description for each office, division, or activity in a department contains a brief functional overview, services performed, 2018 goals, and 2017 accomplishments.

Table 17.

Department of Administration Expenditures

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
Borough Council							
Operating Expenditures	112,218	99,655	118,191	120,290	92,261	118,370	165,150
Capital Expenditures	-	-	-	-	-	-	-
Total	**112,218**	**99,655**	**118,191**	**120,290**	**92,261**	**118,370**	**165,150**
Manager's Office							
Operating Expenditures	285,243	312,096	341,063	348,053	358,735	380,502	456,866
Capital Expenditures	-	-	-	-	-	-	-
Total	**285,243**	**312,096**	**341,063**	**348,053**	**358,735**	**380,502**	**456,866**
Legal Services							
Operating Expenditures	84,924	131,081	112,187	155,371	161,859	150,000	368,750
Capital Expenditures	-	-	-	-	-	-	-
Total	**84,924**	**131,081**	**112,187**	**155,371**	**161,859**	**150,000**	**368,750**
Personnel							
Operating Expenditures	20,768	115,977	118,843	140,888	118,054	177,863	181,067
Capital Expenditures	-	-	-	-	-	-	-
Total	**20,768**	**115,977**	**118,843**	**140,888**	**118,054**	**177,863**	**181,067**
Information Technology							
Operating Expenditures	225,188	191,379	200,158	218,499	211,783	226,685	279,420
Capital Expenditures	26,949	61,527	-	14,490	28,850	19,500	50,000
Total	**252,137**	**252,906**	**200,158**	**232,989**	**240,633**	**246,185**	**329,420**
Outside Agencies							
Operating Expenditures	90,513	115,900	118,650	129,500	121,231	107,500	122,100
Capital Expenditures	-	-	-	-	-	-	-
Total	**90,513**	**115,900**	**118,650**	**129,500**	**121,231**	**107,500**	**122,100**
Property & Casualty Insurance							
Operating Expenditures	220,544	275,951	283,595	215,594	215,756	230,768	242,310
Capital Expenditures	-	-	-	-	-	-	-
Total	**220,544**	**275,951**	**283,595**	**215,594**	**215,756**	**230,768**	**242,310**
Total	**1,066,347**	**1,303,566**	**1,292,687**	**1,342,685**	**1,308,529**	**1,411,188**	**1,865,663**

Graph 14.

Department of Administration
Total Expenditures by Year

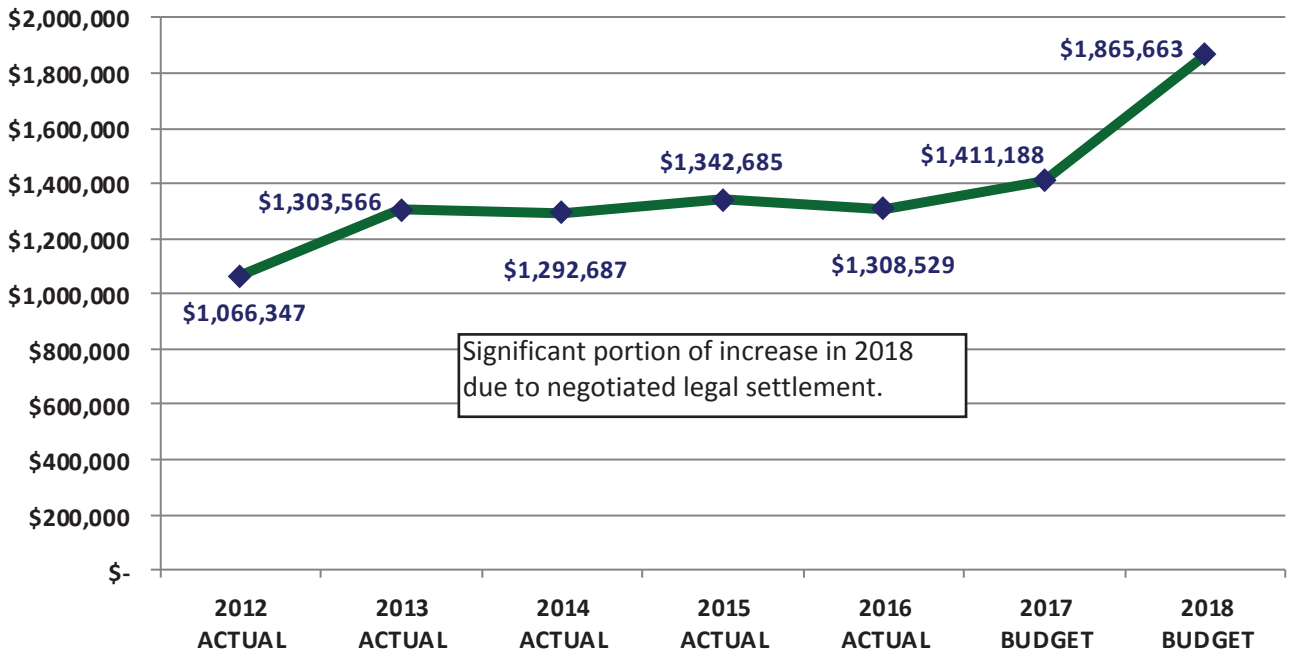


Chart 19.

Department of Administration
Expenditures by Category

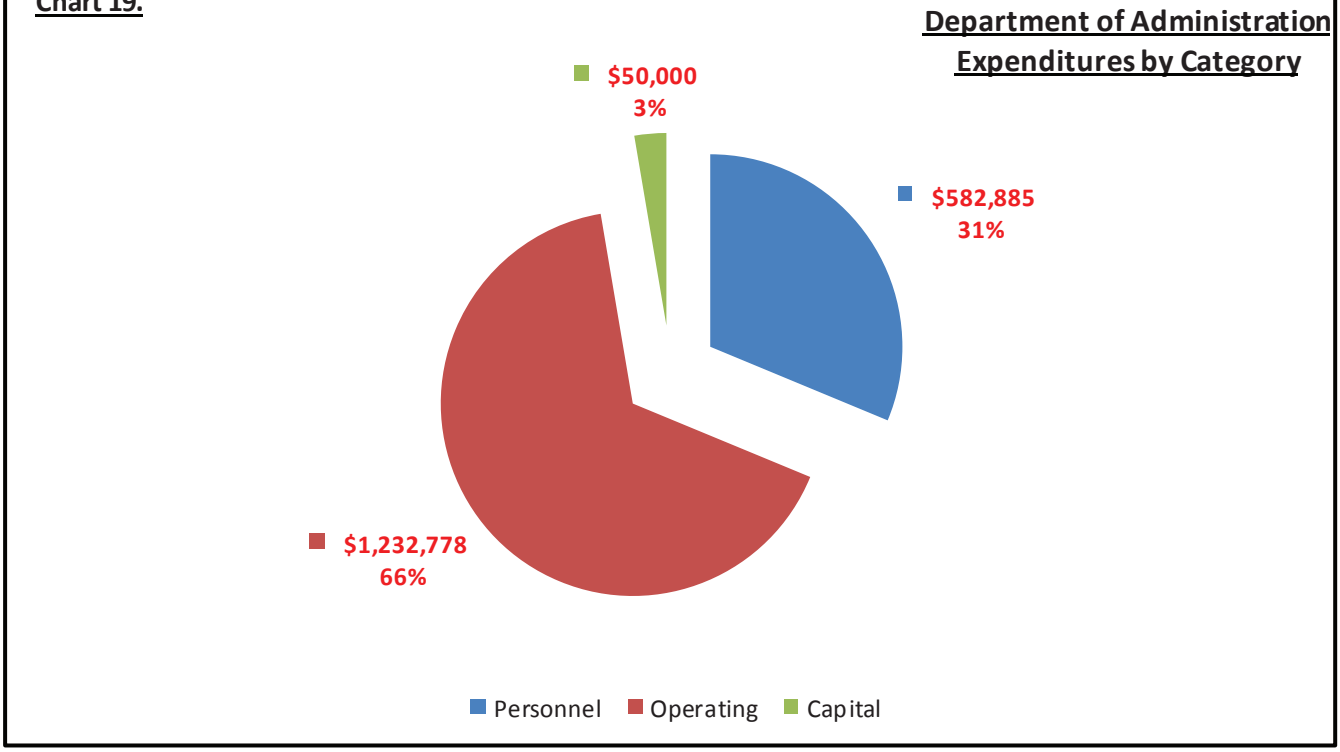
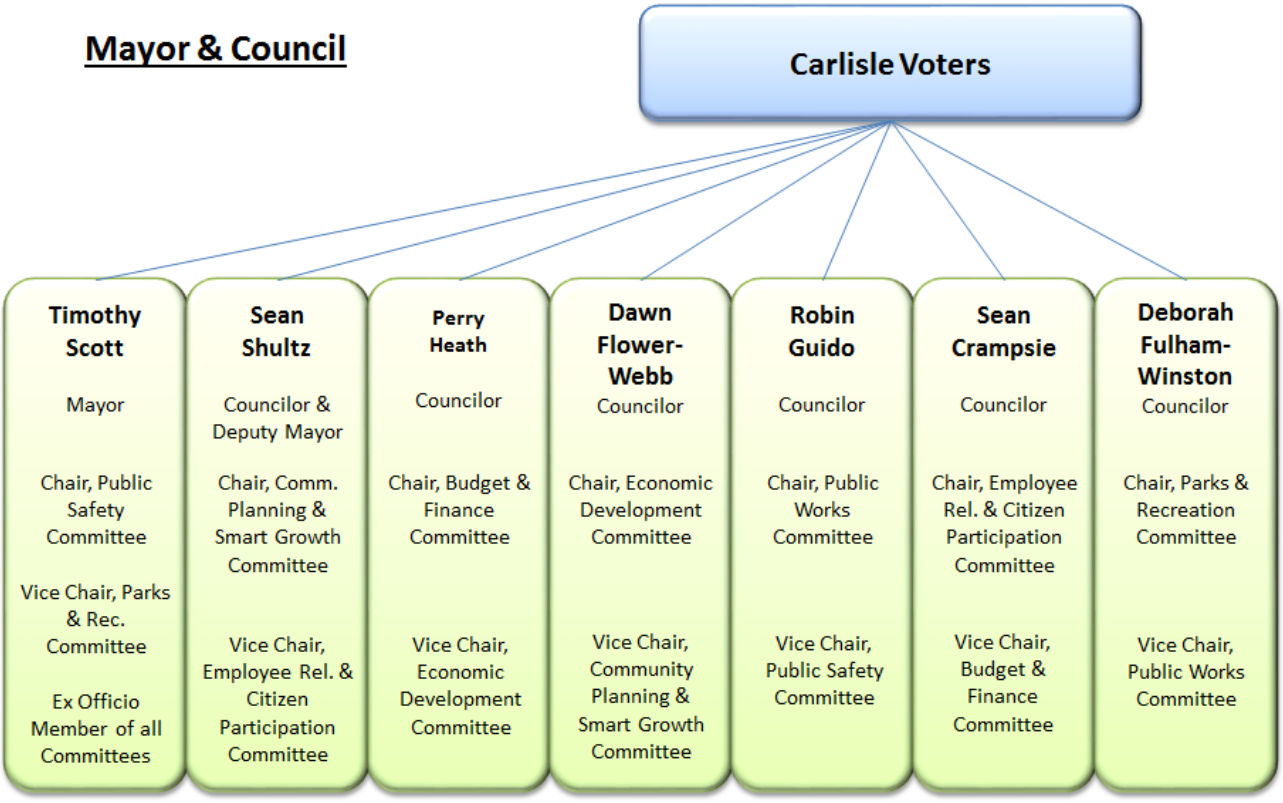


Chart 20.

Mayor & Council



FUND: General

DEPARTMENT: Administration

FUNCTION: Borough Council



FUNCTION OVERVIEW:

At the May 2015 primary election, Carlisle Borough voters approved a referendum adopting a Home Rule Charter. The Charter became effective January 1, 2016.

The Charter dictates that Carlisle Borough shall be governed by a seven-member Council. The Council consists of six Council Members, elected at large to staggered four-year terms, and a Mayor elected at large to a four-year term. All Council Members and the Mayor are Carlisle Borough residents and registered voters. They are also required to reside within Borough limits for at least one (1) year immediately prior to assuming office. The Mayor presides over Council, participates in actions by Council, and has one vote. The Mayor does not have veto power. Term limits are set at two complete terms for Mayor and Council Members. Council Members who reach the term limit are required to wait at least two years, until the next municipal election, to run for a Council seat. Salaries of Mayor and Council Members are limited by the Pennsylvania Borough Code.

The Council is responsible for setting policy and appointing a professional manager to carry out the day-to-day operations of the Borough. The Borough's seven department heads report to the borough manager. In contrast to the former form of government, the police chief is considered a department head and reports to the borough manager under the Home Rule Charter.

The Council organizes on the first Monday of January of each even-numbered year unless that day is a legal holiday at which time, organization takes place the next day. During the biennial meeting, Council elects one Council Member to serve as Deputy Mayor. The Deputy Mayor chairs meetings of Council when the Mayor is absent and may exercise the authority of the Mayor as described in the Charter during a temporary absence of the Mayor. The Council also elects among its members a chairman and vice-chairman for the following committees: Smart Growth & Community Planning, Economic Development, Employee Relations/Citizen Participation, Parks and Recreation, Budget and Finance, Public Works, and Public Safety.

The primary duties of Borough Council include:

- review and approve the annual budget
- establish short- and long-term goals
- establish municipal tax rates
- enter into legal contracts
- borrow funds
- pass ordinances and resolutions

SERVICES PERFORMED:

- protect and promote the rights of Borough residents
- appoint qualified citizens to boards, commissions, authorities or other agencies

- attend Council/special community meetings
- approve the annual general fund and proprietary fund budgets
- represent the welfare of the community
- generate policy for implementation by the Borough Manager
- represent the Borough of Carlisle at official functions

2017 ACCOMPLISHMENTS:

- consolidation and collection of local taxes
- adopted the Tax Increment Financing Plan
- appointed a financial advisor and bond counsel to assist in the issuance of general obligation debt to finance capital projects.
- enhanced communications through a public information officer position
- supported the implementation of the Carlisle Urban Redevelopment Plan (CURP)
- approved funding strategies for the CURP and Carlisle Urban Stormwater Park (CUSP)
- adopted the 2018 general fund and proprietary budgets
- supported and advanced downtown revitalization initiatives including:
    - ✓ Downtown Carlisle Association financial support and board representation
    - ✓ execution of small business loans and façade grants
    - ✓ designation of Borough-sponsored downtown events
- upgraded the Borough's emergency notification system

2018 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
- advance tax increment financing and other financing strategies for the CURP
- generate Council goals for years 2018-2020
- continue to support and explore revitalization and tax building initiative/strategies

Graph 15.

Borough Council
Operating Expenditures by Year

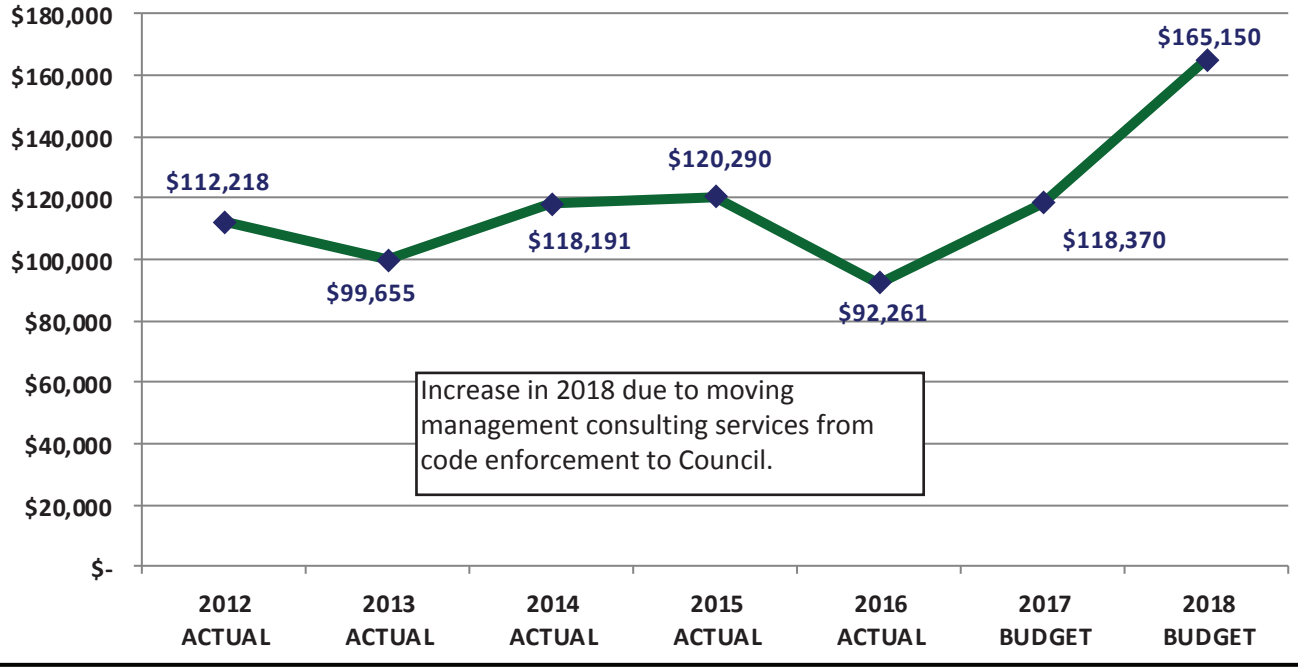


Chart 21.

Borough Council
Expenditures by Category

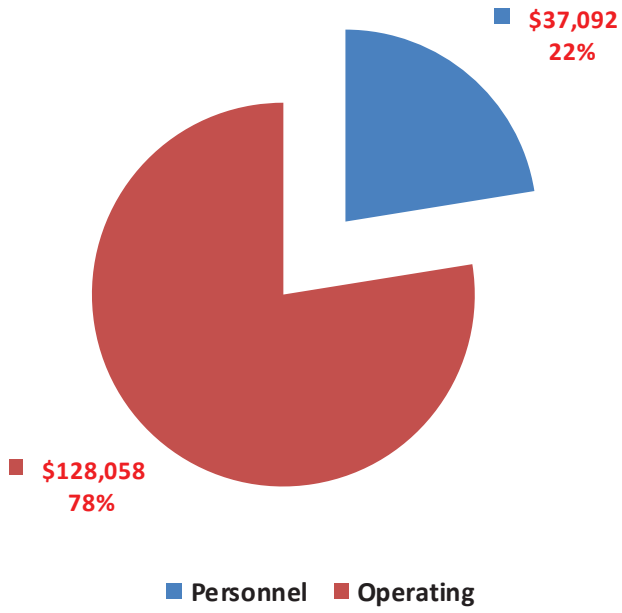
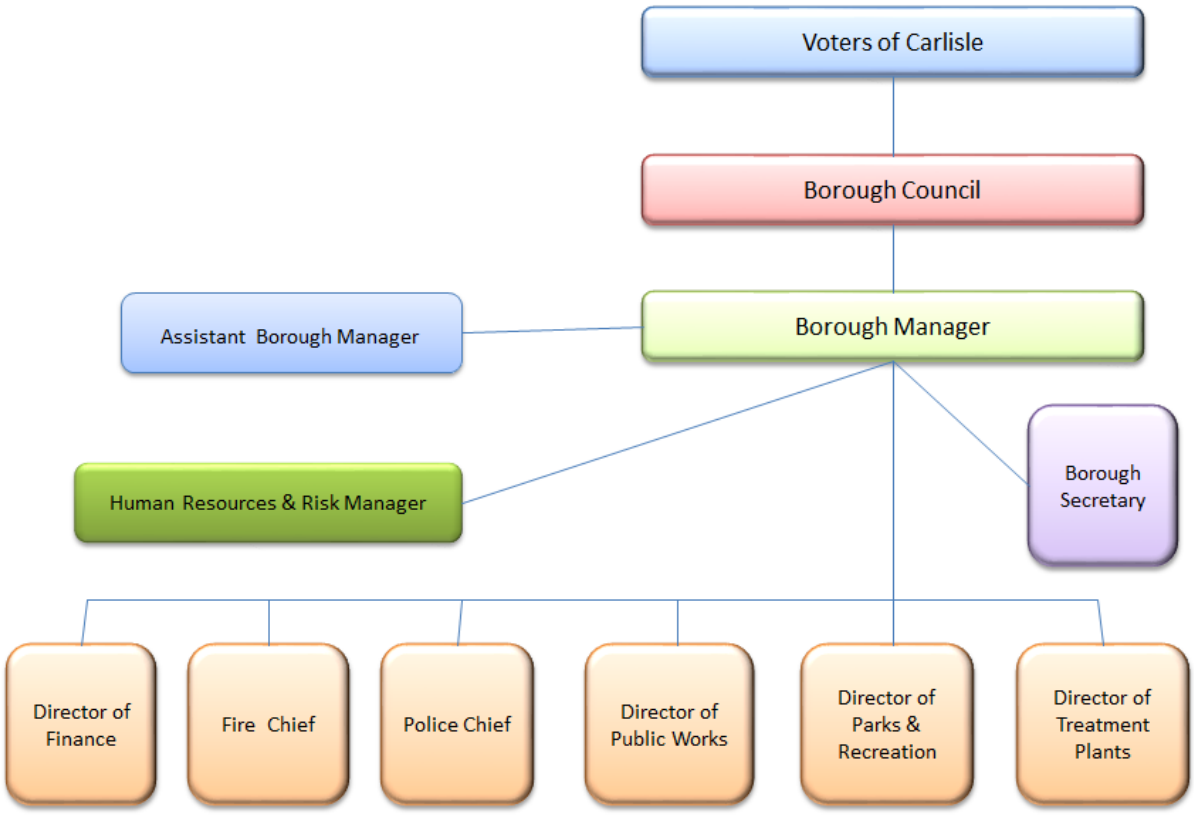


Chart 22.

Office of Borough Manager



FUND: General

DEPARTMENT: Administration

FUNCTION: Borough Manager



FUNCTION OVERVIEW:

Carlisle operates under 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. Assigned duties include: responsibility for all personnel matters; enforcement of Borough ordinances and regulations; supervision of all Borough departments and those offices and agencies under the Manager's control; 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
- community liaison
- employee benefits
- strategic planning
- website oversight
- performance management
- IT oversight
- economic development
- risk management
- community planning
- union negotiations
- wellness program
- liaisons with Dickinson College, Dickinson School of Law, and the Army War College

2017 ACCOMPLISHMENTS:

- completed comprehensive plan update
- finalized the collective bargaining agreement with the police association
- began implementation of the police department's Matrix Plan
- presented a balanced 2018 budget to Borough Council without a real estate tax increase
- evaluated the feasibility of creating a storm water utility
- continued the implementation of the emergency preparedness plan
- executed Council's 2016-2018 goals
- facilitated the Carlisle Urban Redevelopment Plan implementation
- continued the EPA Brownfield assessment program
- continued the design and engineering of critical transportation and stormwater improvements for the redevelopment of existing brownfields
- continued the sewer repair, rehabilitation and replacement program
- conducted a water distribution system evaluation
- elevated transparency by deploying a public information strategy (social media, messaging, etc.)
- hired Taro Landis as chief of police
- promoted Richard Juday to the position of director of finance
- selected Betsy McBride as assistant director of finance
- selected Mike Skelly as planning/zoning/codes manager
- hired Stephanie Taylor as first public information coordinator

2018 GOALS:

- provide a 2019 balanced budget to Borough Council
- continue implementation of the Carlisle Urban Redevelopment Plan including the TIF
- continue implementation of the emergency preparedness plan
- assist in the development of Council's biennial goals
- update and implement the Borough's wellness program
- continue a multi-year process to ensure that no short-term or long-term deficits exist in the budget to ensure the Borough remains financially stable
- continue the repair, rehabilitation, and replacement of Borough infrastructure
- implement the stormwater utility structure
- evaluate the Borough's current employee compensation plan
- facilitate an in-house review of Carlisle's C-1 zoning uses
- seek creative solutions to build the Borough's tax base and improve revenue sources
- implement in-house tax collection
- oversee borough hall renovations
- restructure the Borough's department of finance
- continue to seek effective methods to streamline Borough operations

Graph 16.

Manager's Office
Operating Expenditures by Year

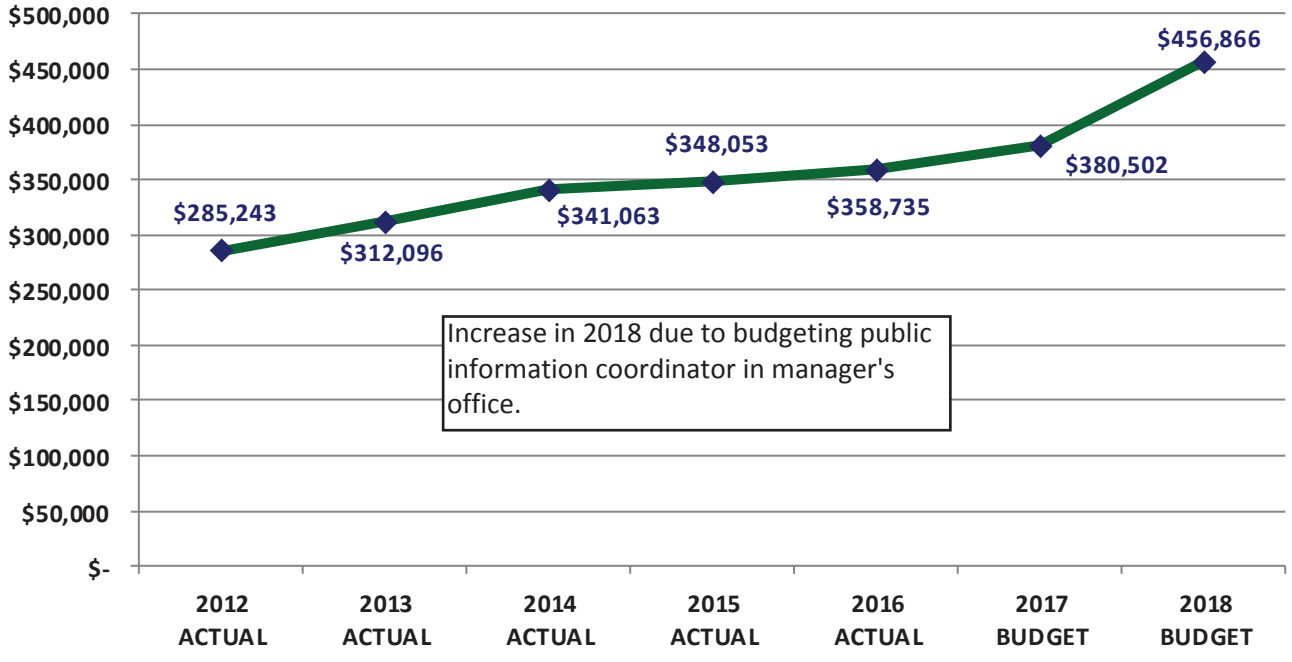
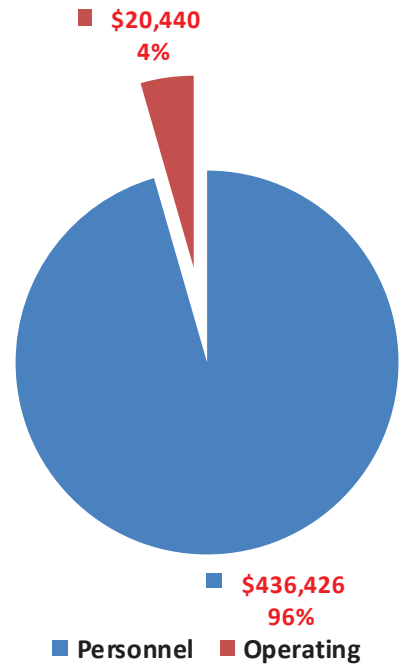


Chart 23.

Manager's Office
Expenditures by Category



Human Resources/Risk Management

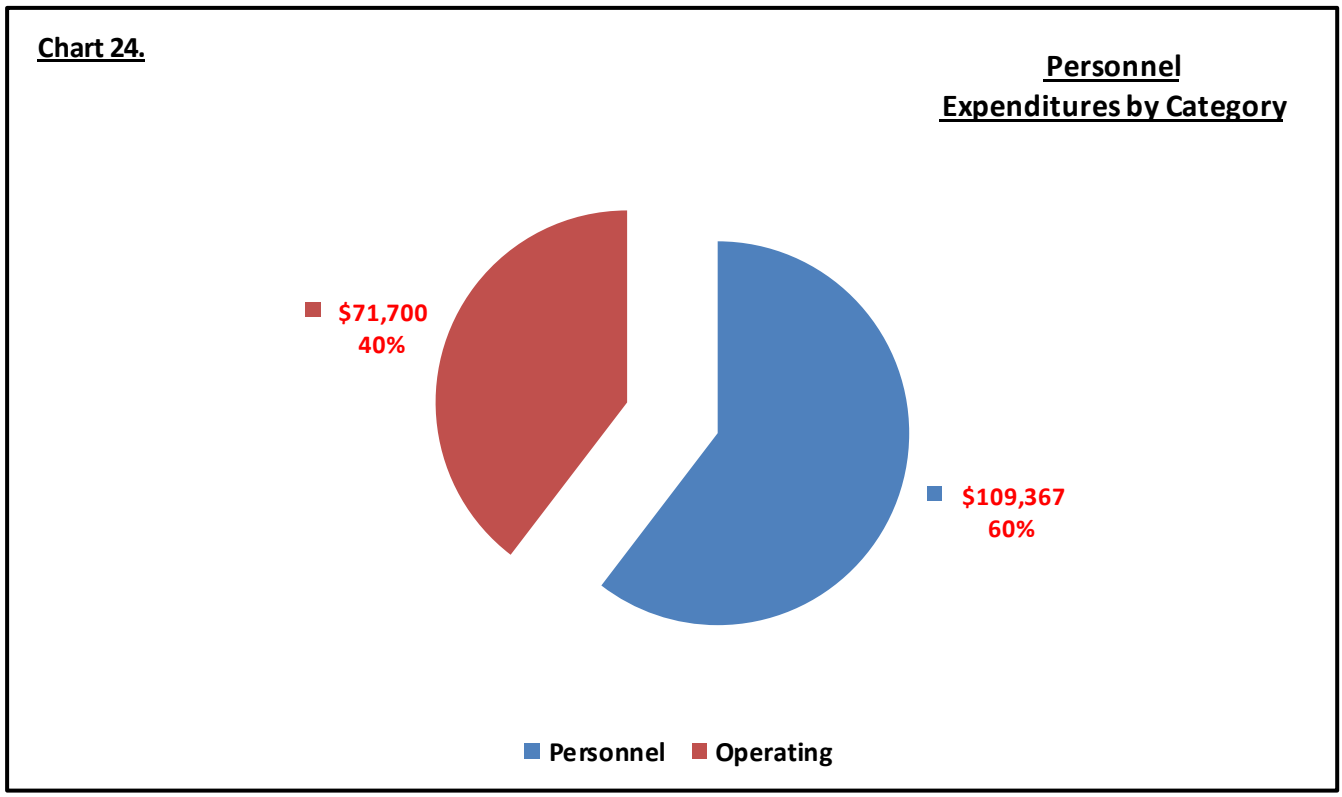
Human resources/risk management involves the development and implementation of policies, programs, standards, and systems for effective utilization, development, and management of the human resources environment. To accomplish the overall mission of the Borough, services provided by the human resource/risk manager include recruitment, 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.

In addition, the human resources/risk manager also coordinates activities regarding vehicle, property/casualty, employee health, and workers compensation insurance coverages and acts as the Borough's privacy officer for the Health Insurance Portability & Accountability Act (HIPPA) of 1996.

The human resources/risk management function was created to account for costs associated with managing the Borough's human resources/risk management program which includes employee relations and labor law compliance.

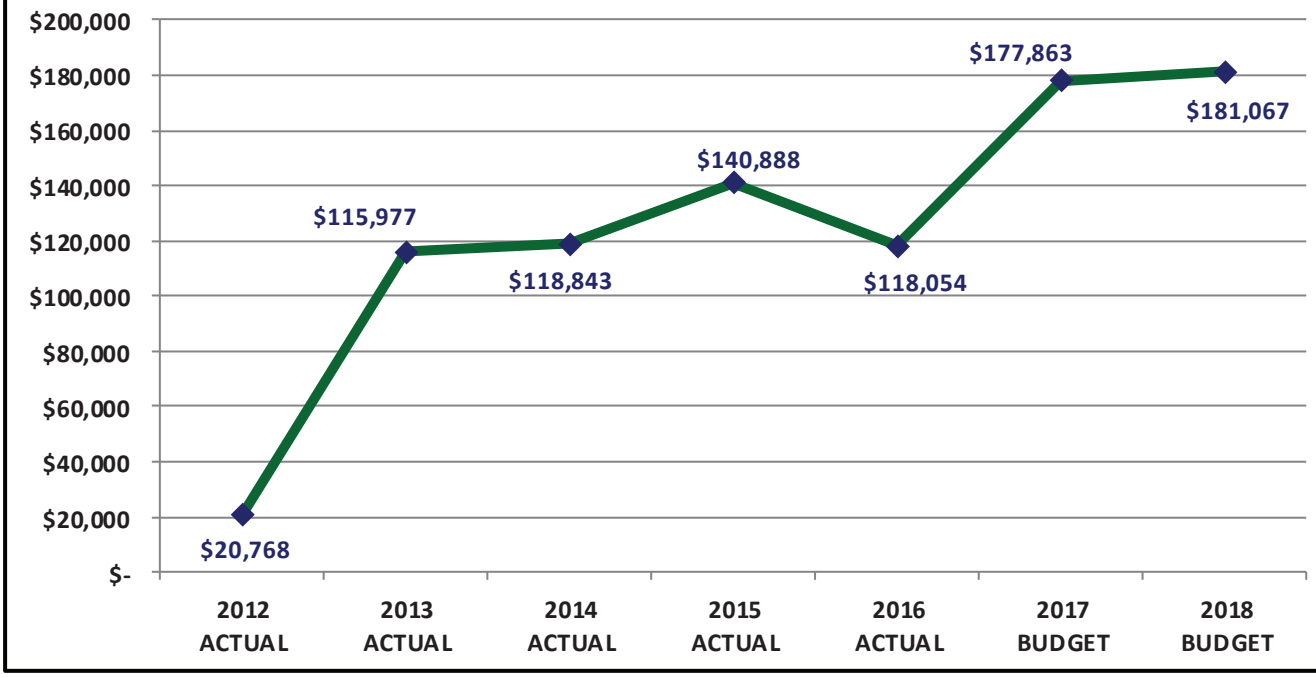
The 2018 budget for human resources/risk management shows an increase from 2017 due primarily to management consulting fees. The Borough's current compensation structure was instituted in 2010, and we believe it is time to reevaluate that system. We plan to hire an outside consulting firm to perform 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 resources/risk management related expenses have remained relatively.

Chart 24.



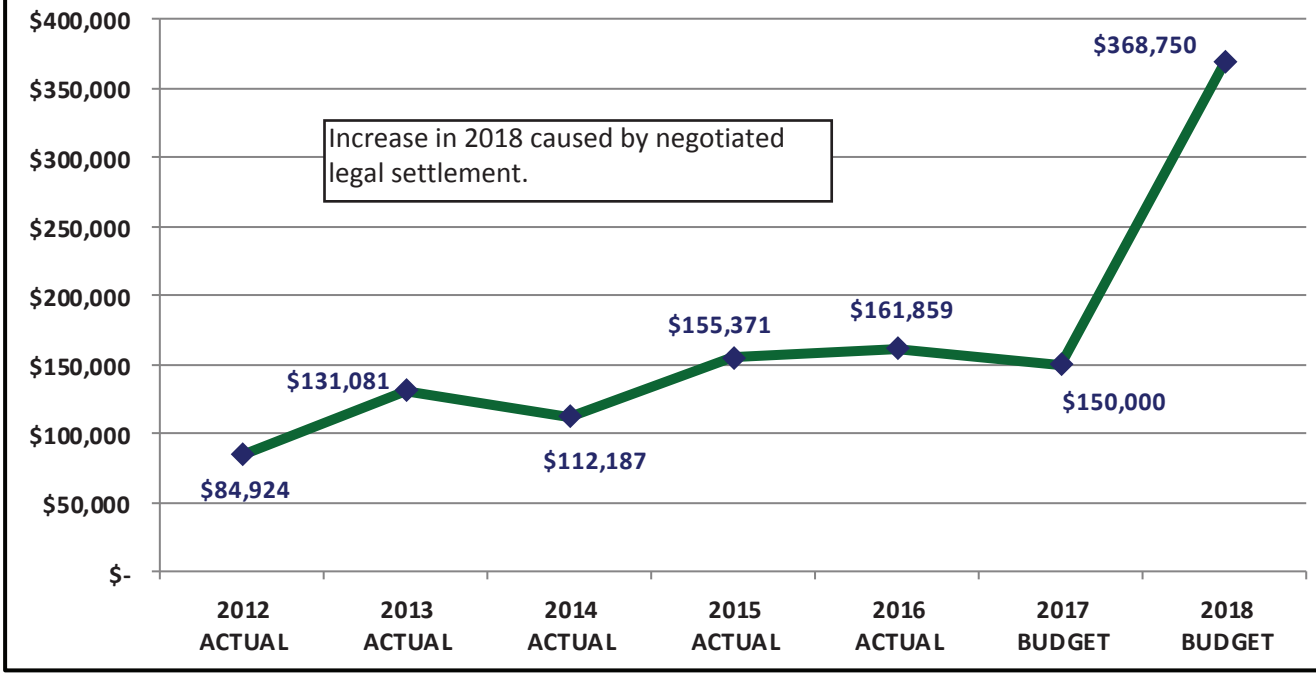
Graph 17.

Personnel
Operating Expenditures by Year



Graph 18.

Legal
Operating Expenditures by Year



Graph 19.

Information Technology
Operating Expenditures by Year

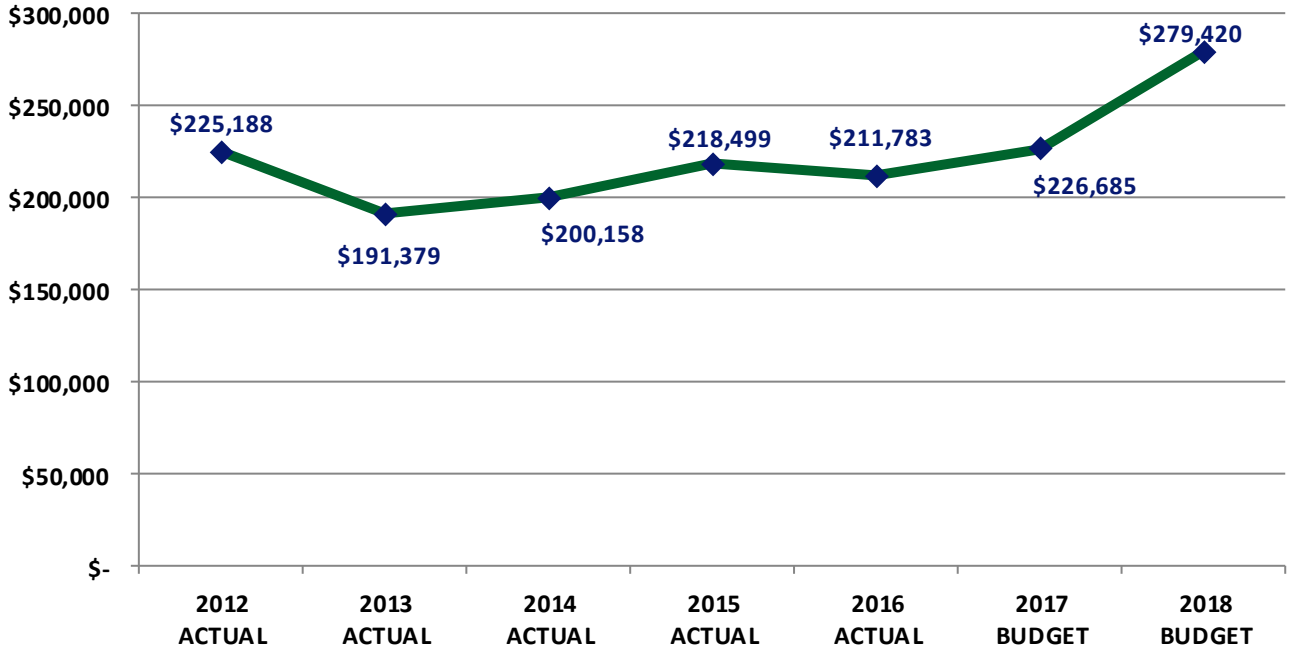
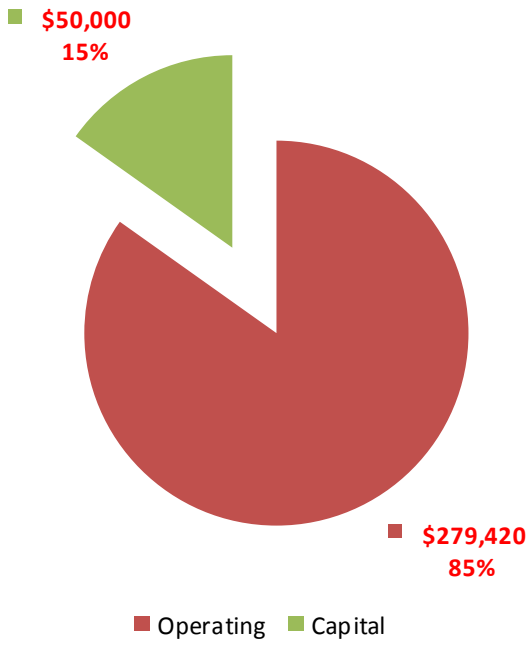
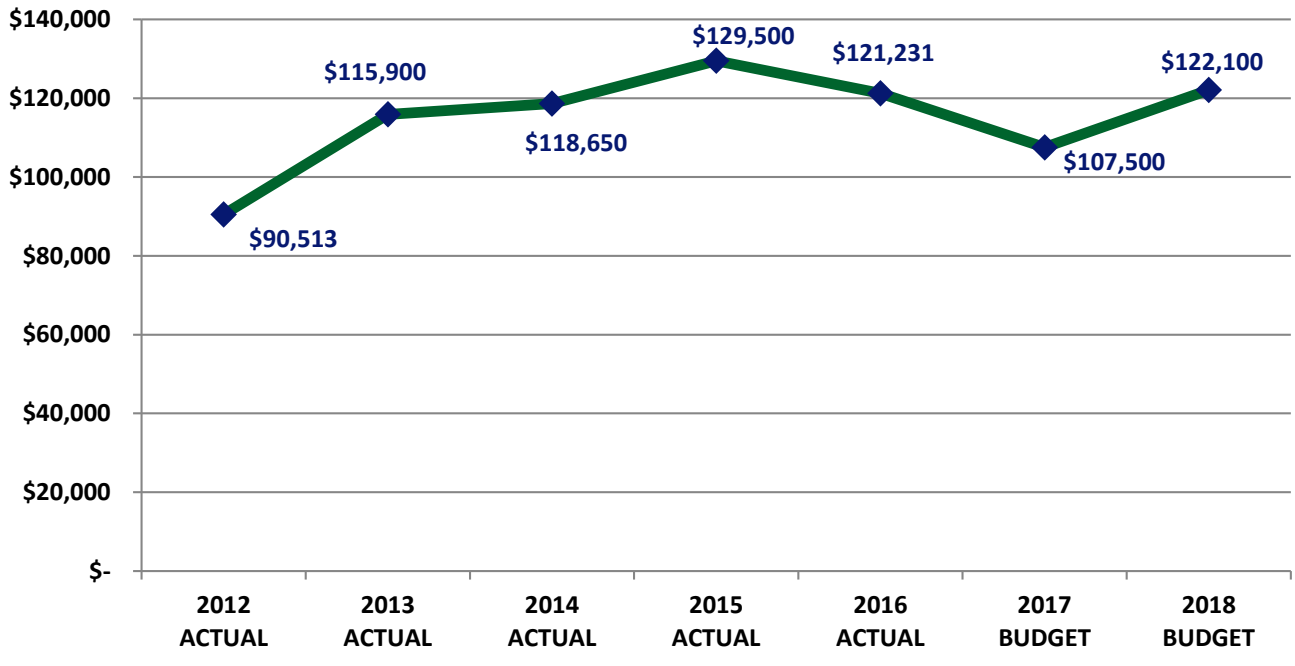


Chart 25.

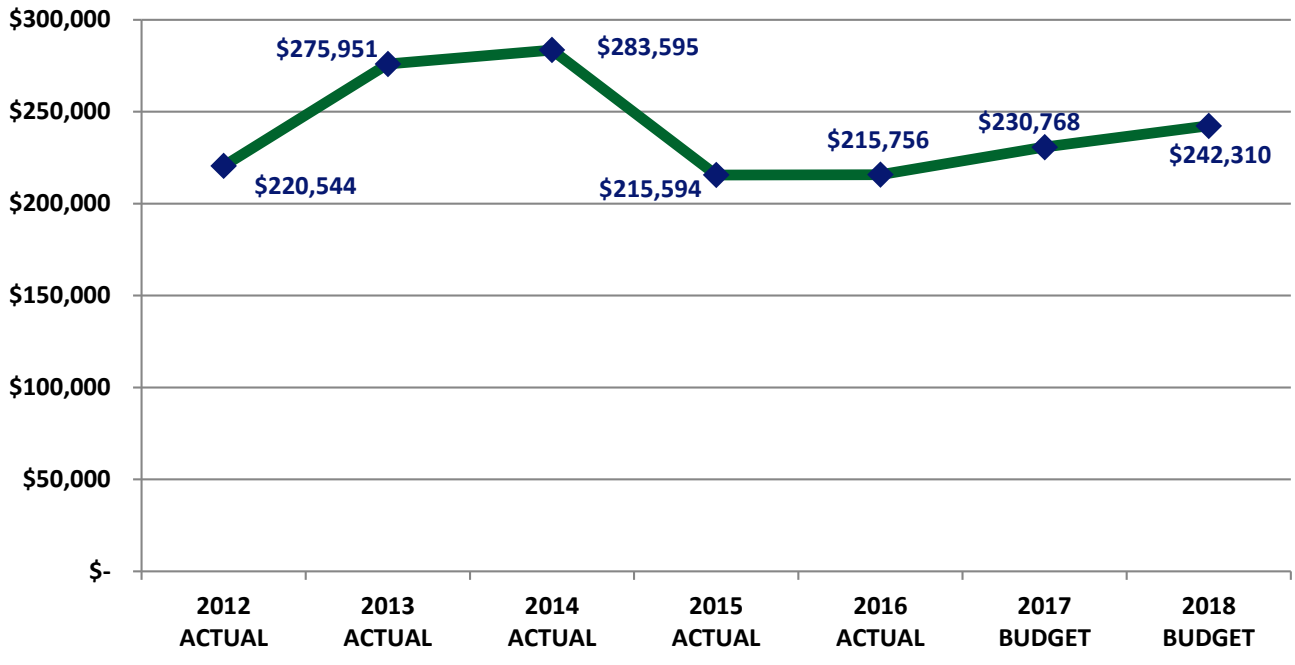
Information Technology
Expenditures by Category



Graph 20.



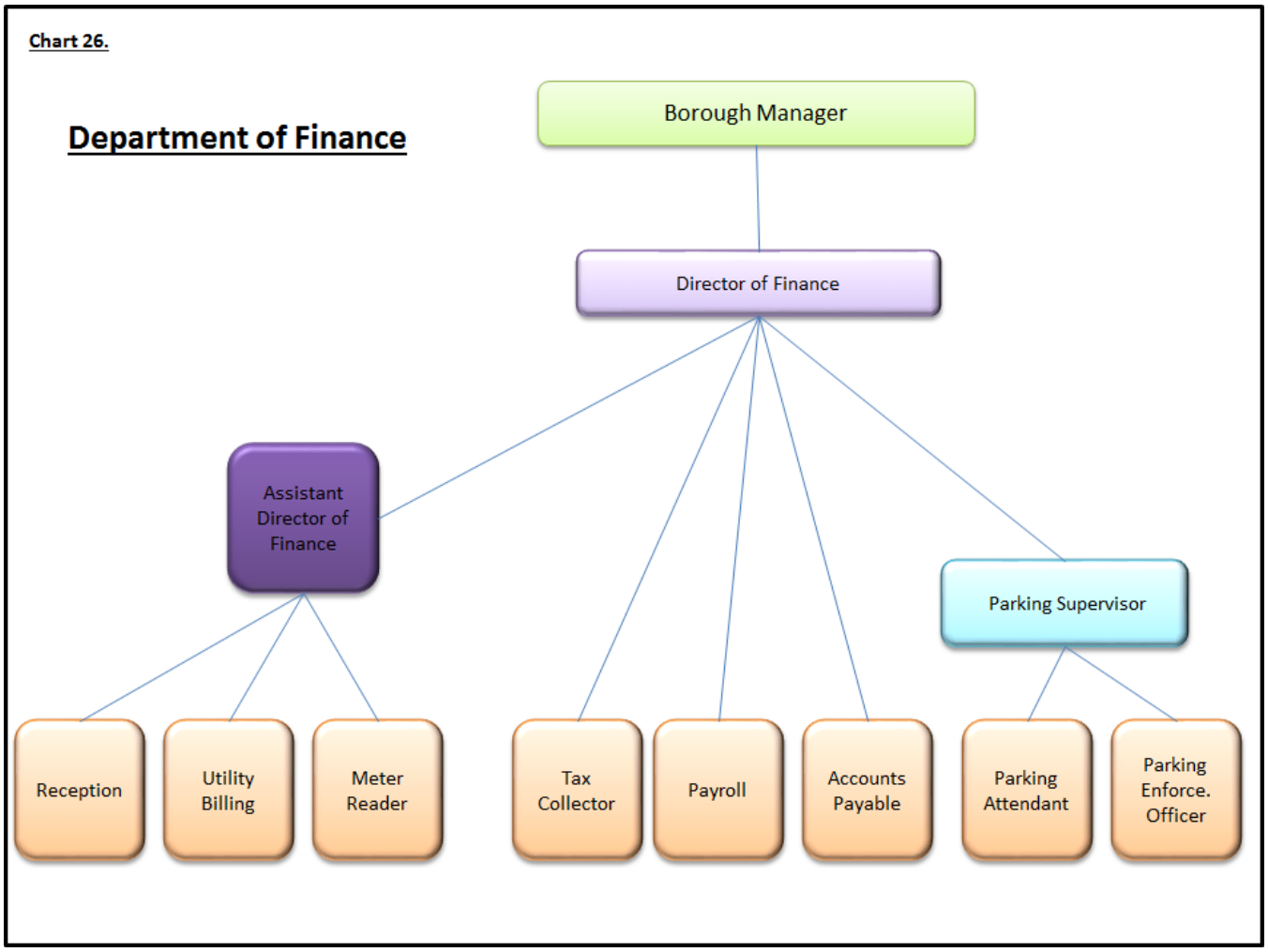
Graph 21.



Department of Finance

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Chart 26.


Department of Finance
Borough Manager
Director of Finance
Assistant Director of Finance
Parking Supervisor
Reception
Utility Billing
Meter Reader
Tax Collector
Payroll
Accounts Payable
Parking Attendant
Parking Enforce. Officer

FUND: All Funds

DEPARTMENT: Finance

FUNCTION: Operations



FUNCTION OVERVIEW:

The primary responsibility of the department of finance is to ensure all Borough 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
- water & sewer billing & collection
- annual operating & capital budgets
- parking enforcement
- debt & cash management
- payroll
- financial reporting
- accounts receivable
- accounts payable
- procurement

2017 ACCOMPLISHMENTS:

- Borough's Aa1 bond rating reaffirmed by Moody's Investors Service
- issued $9.6 million in "new money bonds"
- refinanced $14.8 million in variable rate bank notes at fixed rates
- 2016 audit report issued with unmodified ("clean") opinion
- assisted with implementation of first phase of $12.9 million tax increment financing for Carlisle Auto Industries, Inc. Project
- received GFOA Award for Excellence in Financial Reporting for 2016 audit
- received GFOA Budget Award for 2017 budget

2018 GOALS:

- unmodified opinion for 2017 audit report
- GFOA Award for Excellence in Financial Reporting
- GFOA Award for Distinguished Budget Presentation
- implementation of real estate tax collection under Home Rule Charter

Table 18.

Department of Finance Expenditures

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
Finance Operations							
Operating Expenditures	488,121	430,781	506,691	471,651	483,254	467,177	479,542
Capital Expenditures	-	-	-	-	-	-	-
Total	**488,121**	**430,781**	**506,691**	**471,651**	**483,254**	**467,177**	**479,542**
Water Billing & Collection							
Operating Expenditures	57,675	41,038	39,464	92,815	103,917	95,317	102,694
Capital Expenditures	-	-	-	-	-	43,833	58,333
Total	**57,675**	**41,038**	**39,464**	**92,815**	**103,917**	**139,150**	**161,027**
Sewer Billing & Collection							
Operating Expenditures	50,012	47,603	39,139	98,307	129,048	86,024	86,788
Capital Expenditures	-	-	-	-	-	43,833	58,334
Total	**50,012**	**47,603**	**39,139**	**98,307**	**129,048**	**129,857**	**145,122**
Tax Collection							
Operating Expenditures	75,221	81,140	62,230	66,333	63,667	141,088	123,457
Capital Expenditures	-	-	-	-	-	-	-
Total	**75,221**	**81,140**	**62,230**	**66,333**	**63,667**	**141,088**	**123,457**
Parking Operations							
Operating Expenditures	59,235	58,353	92,150	104,937	122,474	187,149	165,860
Capital Expenditures	(1)	-	-	-	89	10,000	11,000
Total	**59,234**	**58,353**	**92,150**	**104,937**	**122,563**	**197,149**	**176,860**
Parking Garage							
Operating Expenditures	68,773	56,444	82,876	100,483	81,846	121,566	126,872
Capital Expenditures	-	-	-	-	13,918	100,000	165,500
Total	**68,773**	**56,444**	**82,876**	**100,483**	**95,764**	**221,566**	**292,372**
Debt Service							
Operating Expenditures	1,081,278	5,311,509	1,073,766	1,696,014	1,666,499	2,784,062	3,271,920
Capital Expenditures	-	-	-	-	-	-	-
Total	**1,081,278**	**5,311,509**	**1,073,766**	**1,696,014**	**1,666,499**	**2,784,062**	**3,271,920**
Water Authority							
Operating Expenditures	8,793	1,186	7,997	8,933	5,050	8,850	8,850
Capital Expenditures	-	-	-	-	-	-	-
Total	**8,793**	**1,186**	**7,997**	**8,933**	**5,050**	**8,850**	**8,850**
Sewer Authority							
Operating Expenditures	10,716	16,798	21,311	10,826	11,673	15,200	15,200
Capital Expenditures	-	-	-	-	-	-	-
Total	**10,716**	**16,798**	**21,311**	**10,826**	**11,673**	**15,200**	**15,200**
Unallocated Employee Benefits							
Operating Expenditures	946,389	999,914	969,408	979,108	1,034,032	986,667	1,008,042
Capital Expenditures	-	-	-	-	-	-	-
Total	**946,389**	**999,914**	**969,408**	**979,108**	**1,034,032**	**986,667**	**1,008,042**
Transfers Out							
Operating Expenditures	1,749,445	1,607,565	2,064,349	1,755,881	1,689,887	5,447,933	2,137,794
Capital Expenditures	-	-	-	-	-	-	-
Total	**1,749,445**	**1,607,565**	**2,064,349**	**1,755,881**	**1,689,887**	**5,447,933**	**2,137,794**
Total	**4,595,657**	**8,652,331**	**4,959,381**	**5,385,288**	**5,405,354**	**10,538,699**	**7,820,186**

Graph 22.

Department of Finance
Total Expenditures by Year

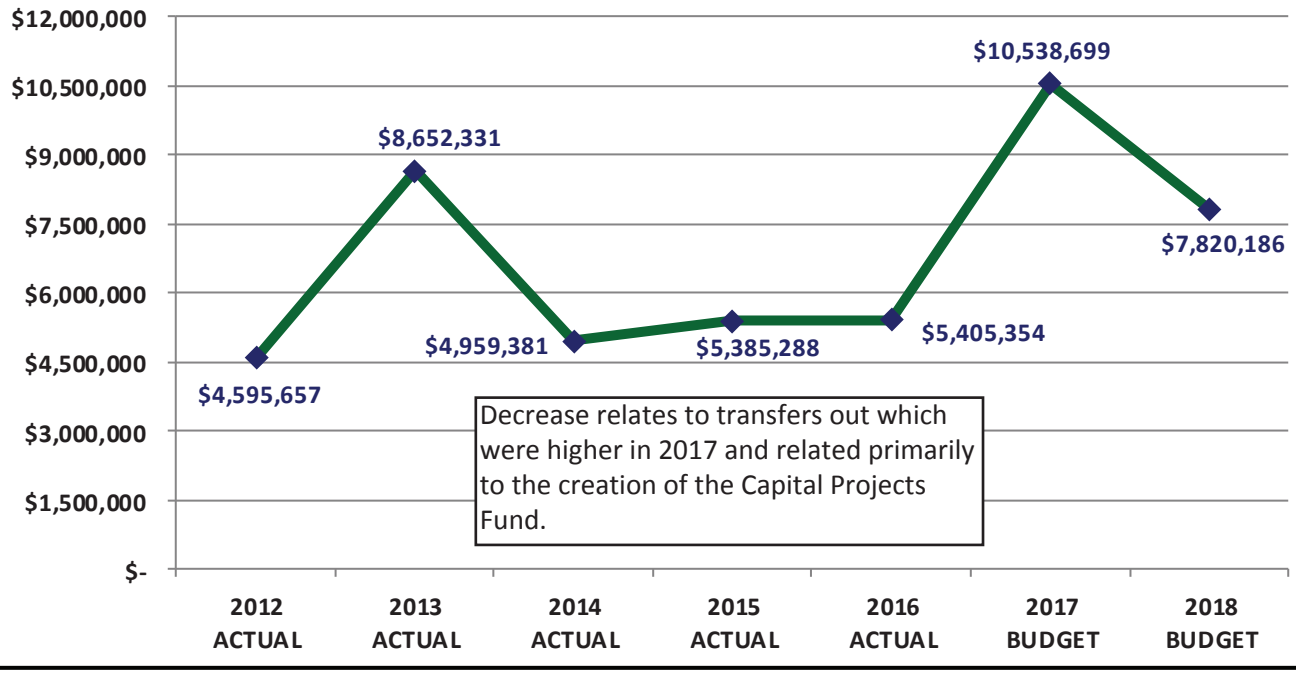
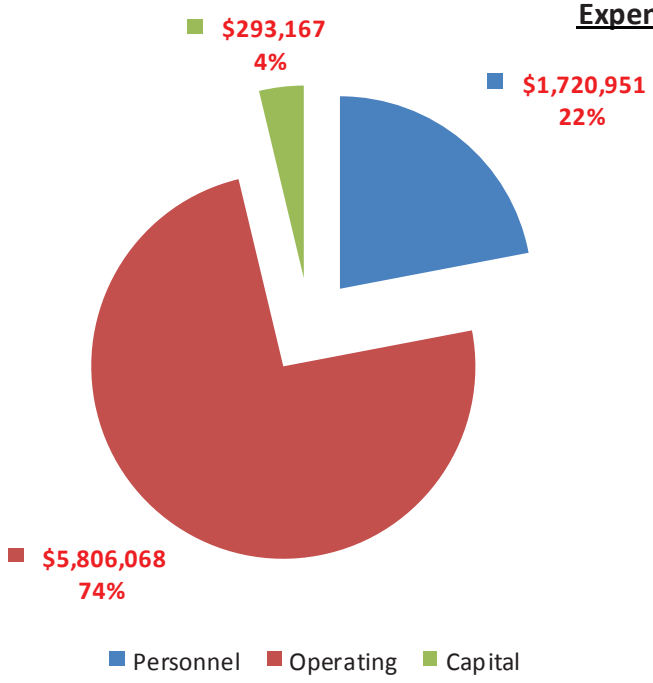


Chart 27.

Department of Finance
Expenditures by Category



Graph 23.

Finance Operations
Operating Expenditures by Year

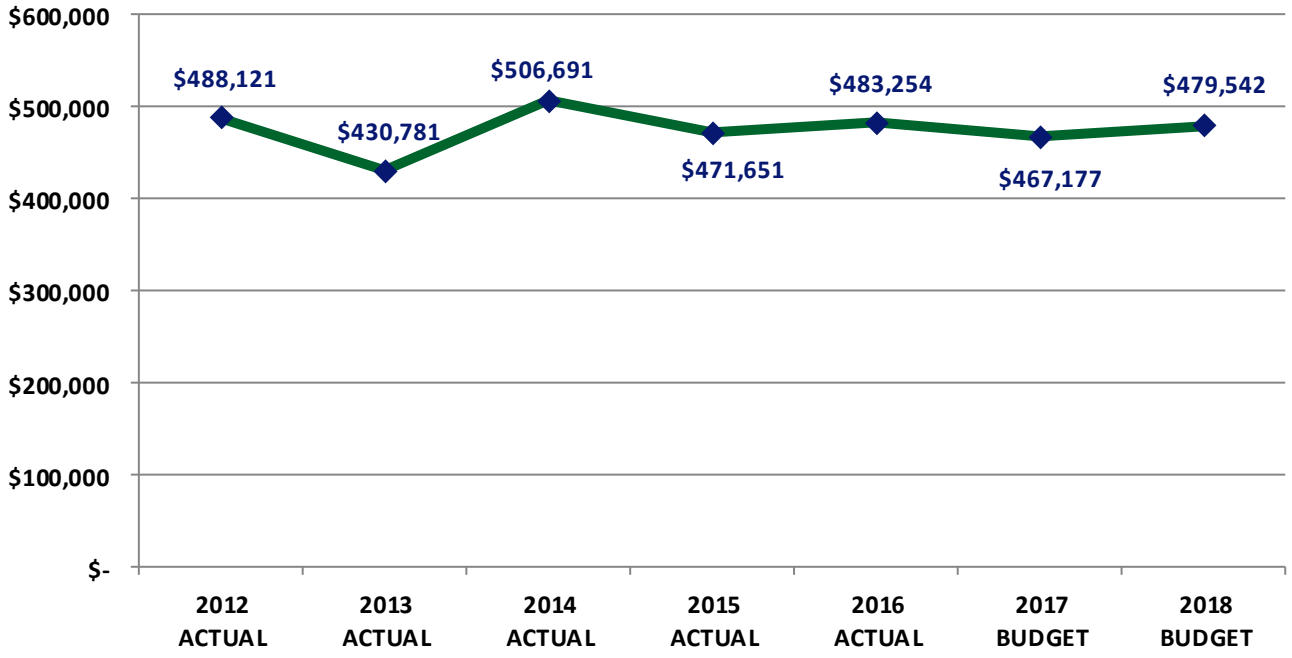
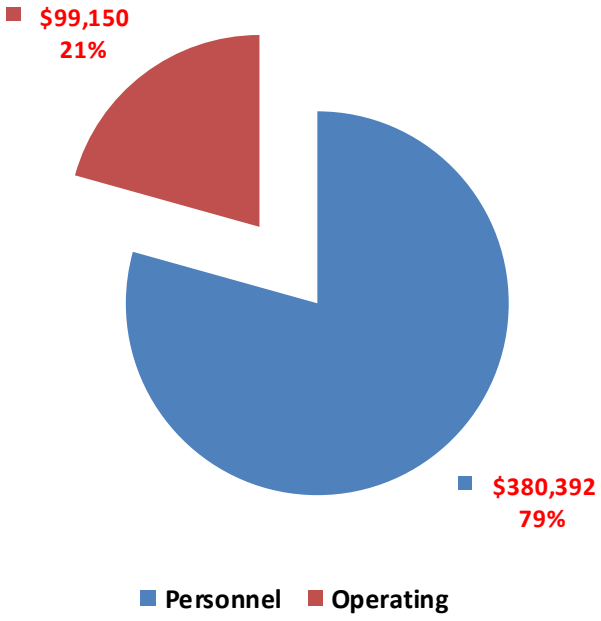


Chart 28.

Finance Operations
Expenditures by Category



Graph 24.

Water Billing & Collection
Operating Expenditures by Year

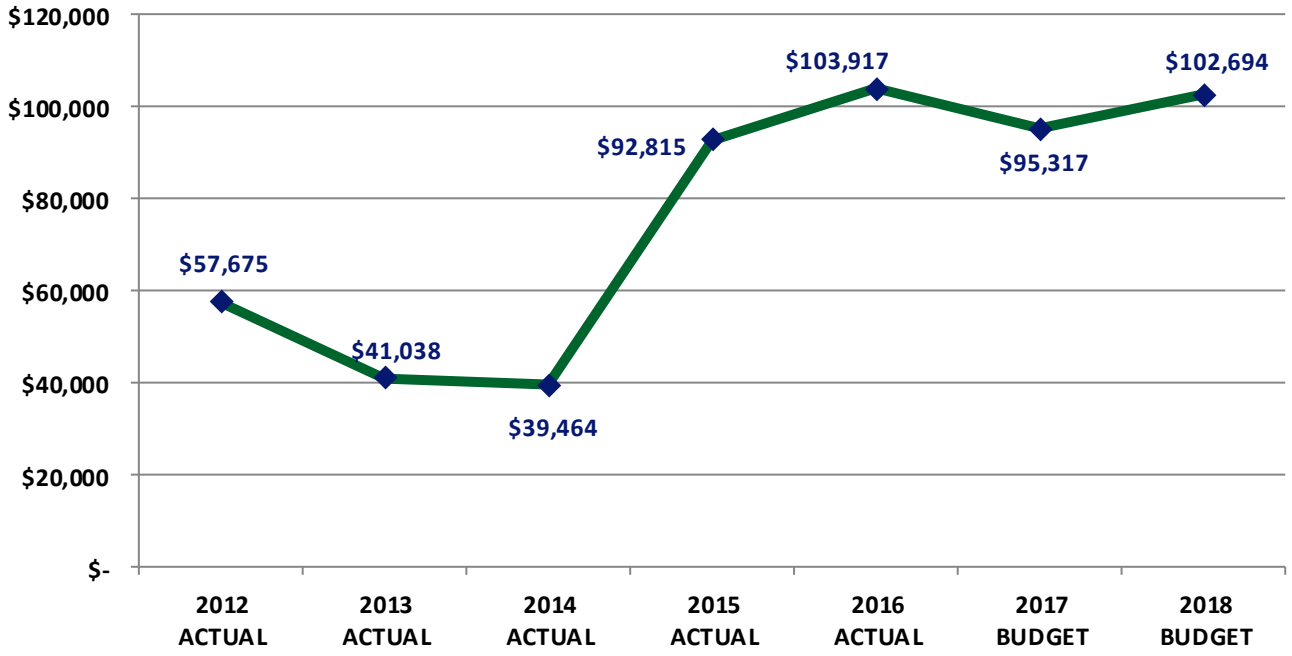
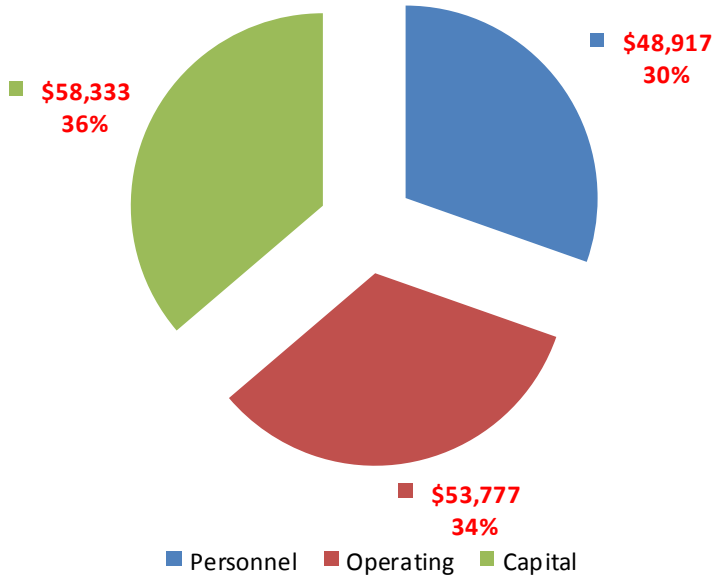


Chart 29 A.

Water Billing & Collection
Expenditures by Category



Graph 25.

Sewer Billing & Collection Operating Expenditures by Year

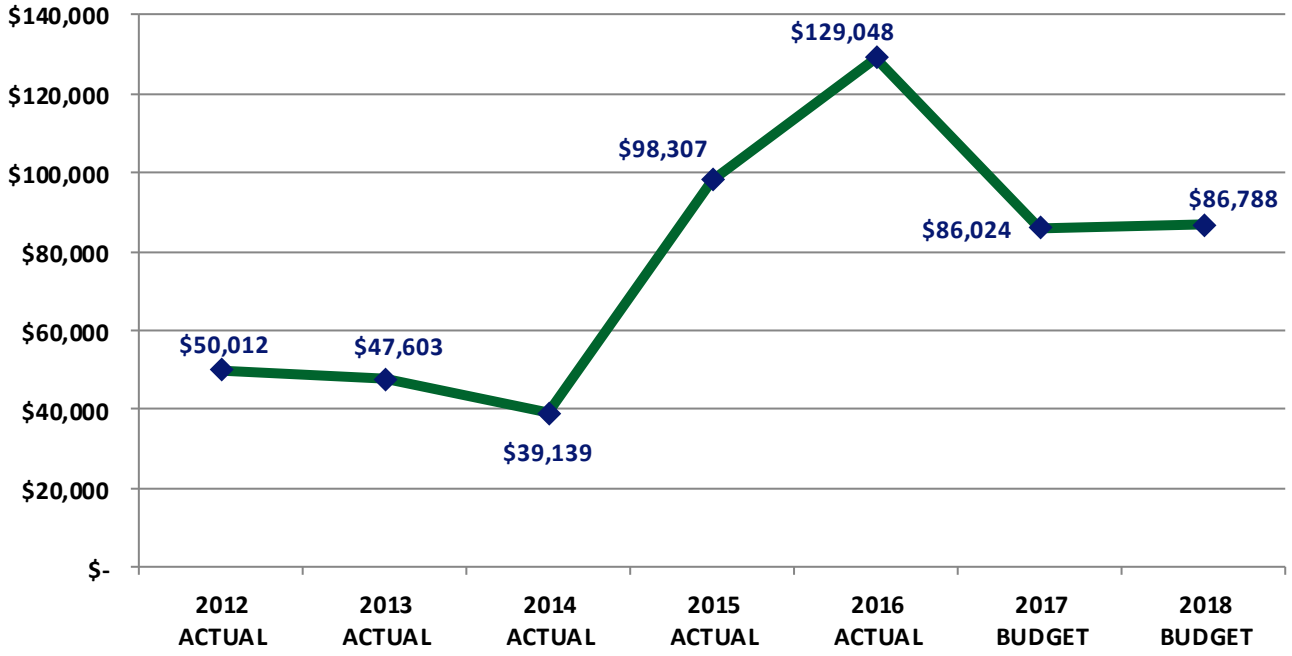
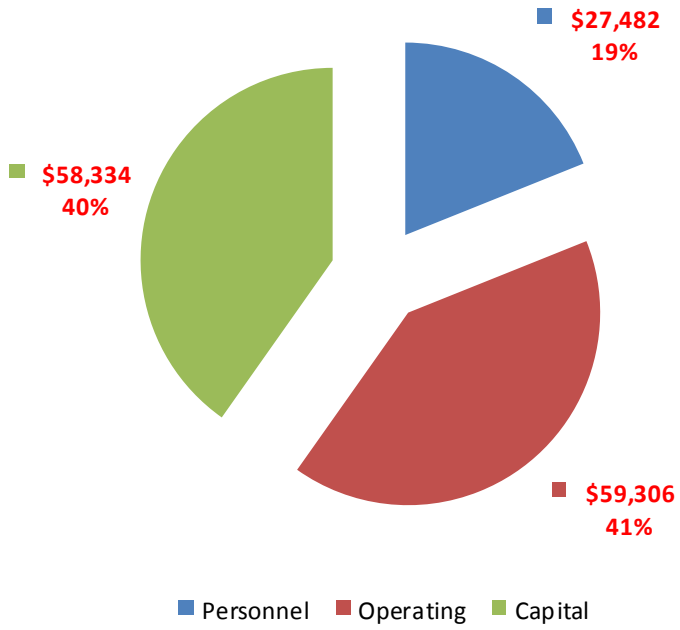


Chart 29 B.

Sewer Billing & Collection Expenditures by Category



Graph 26.

Tax Collection
Operating Expenditures by Year

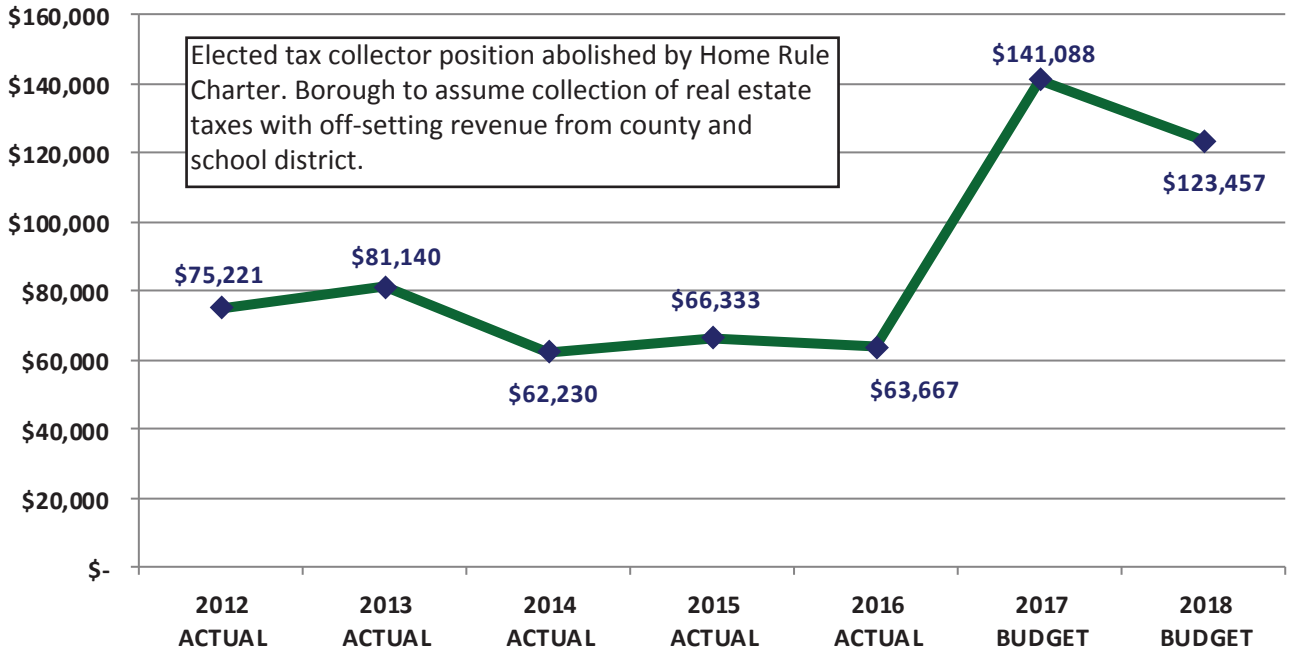
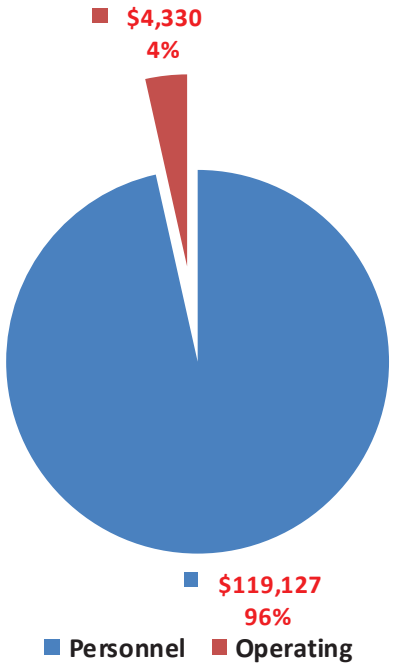


Chart 30.

Tax Collection
Expenditures by Category



Graph 27.

Parking Operations
Operating Expenditures by Year

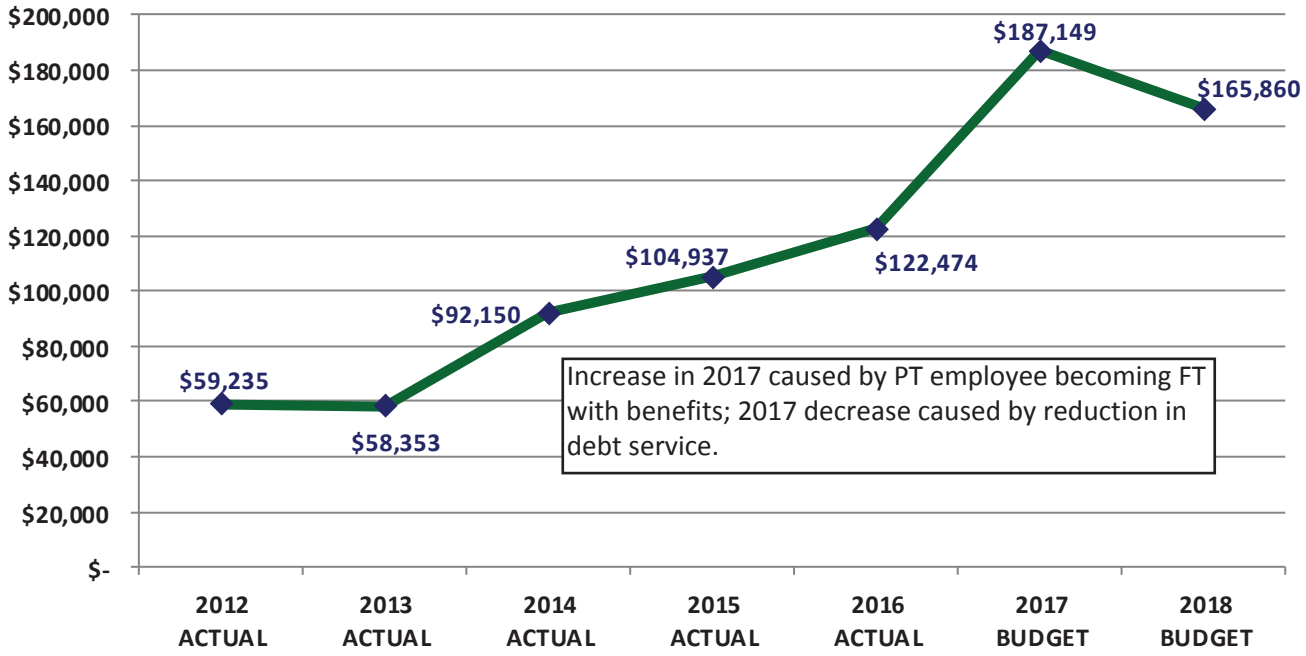
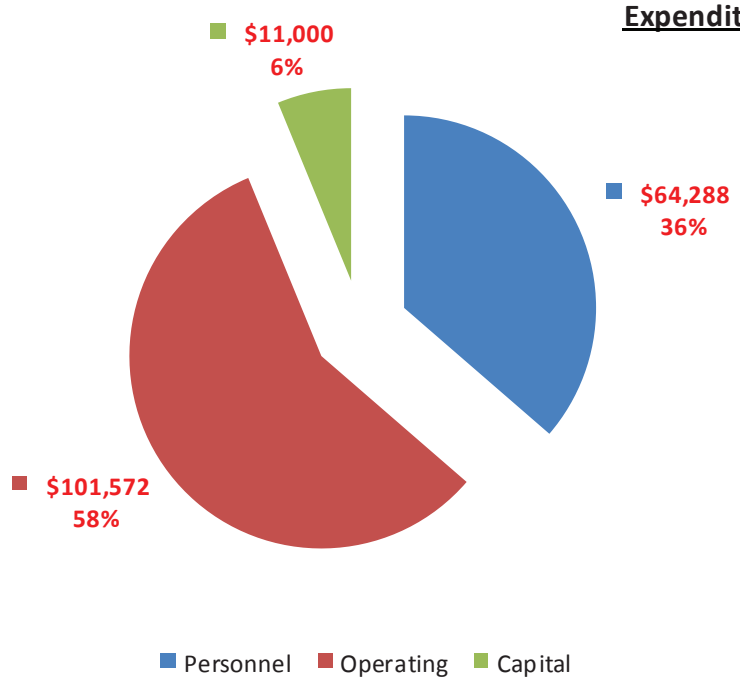


Chart 31.

Parking Operations
Expenditures by Category



Graph 28.

Parking Garage
Operating Expenditures by Year

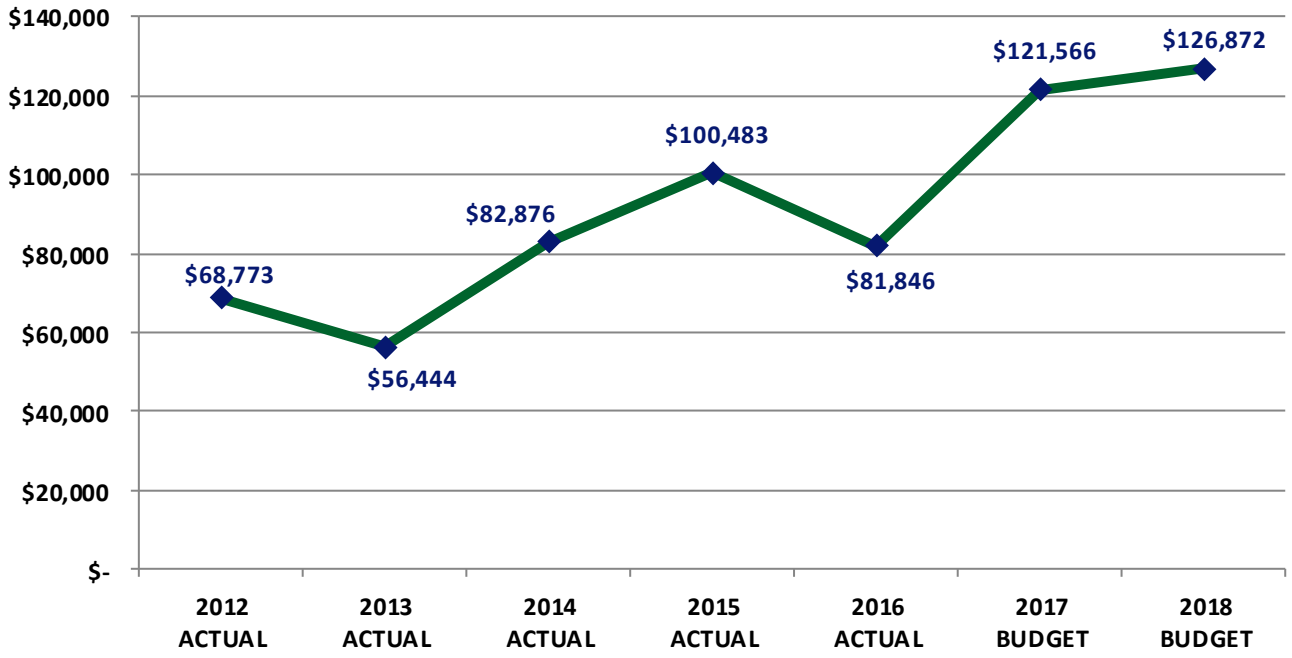
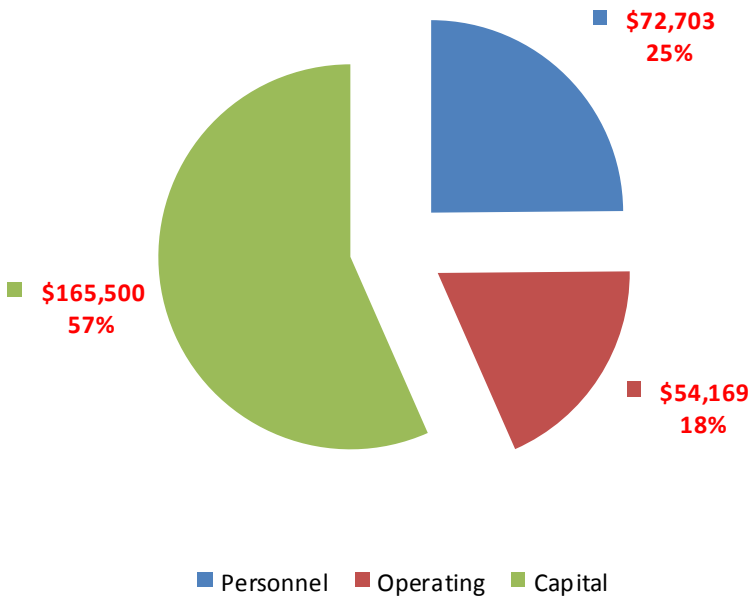


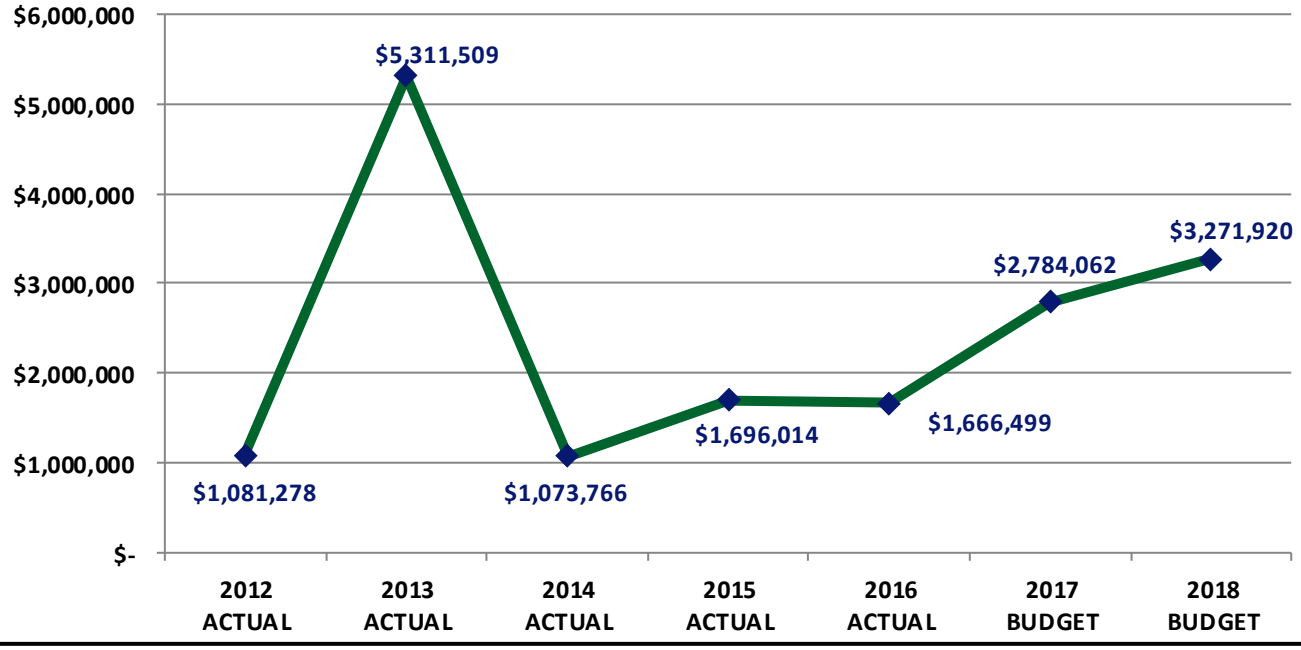
Chart 32.

Parking Garage
Expenditures by Category



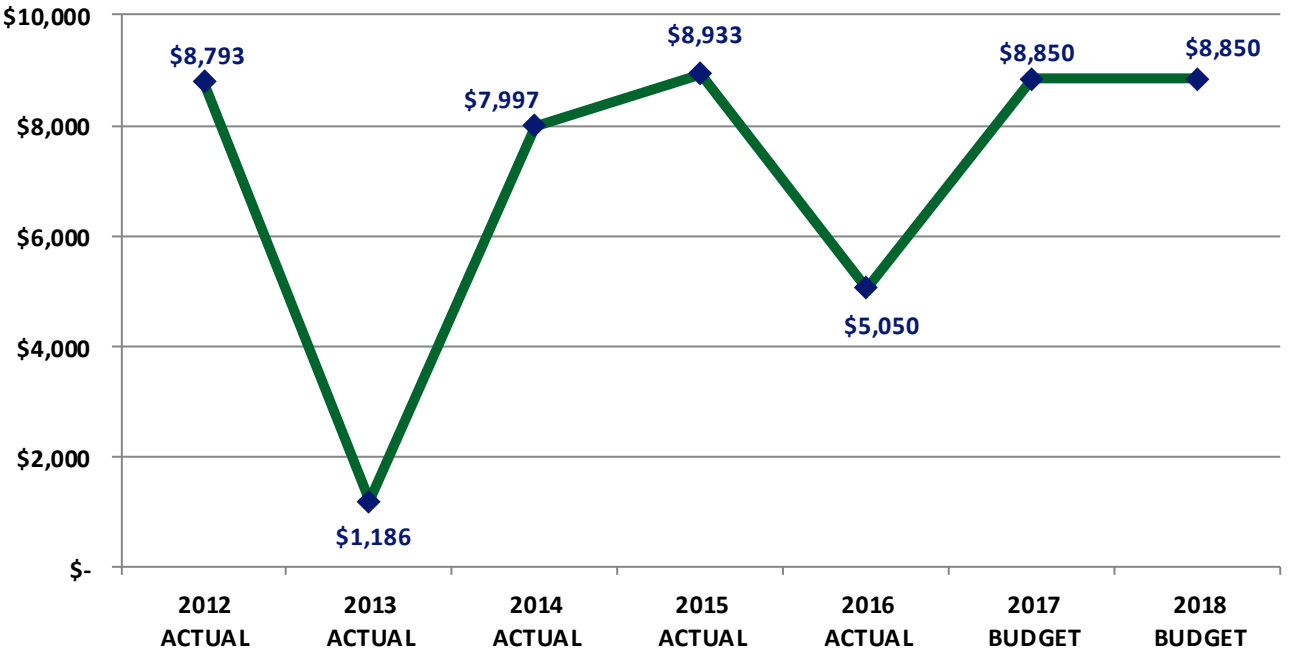
Graph 29.

Debt Service
Expenditures by Year



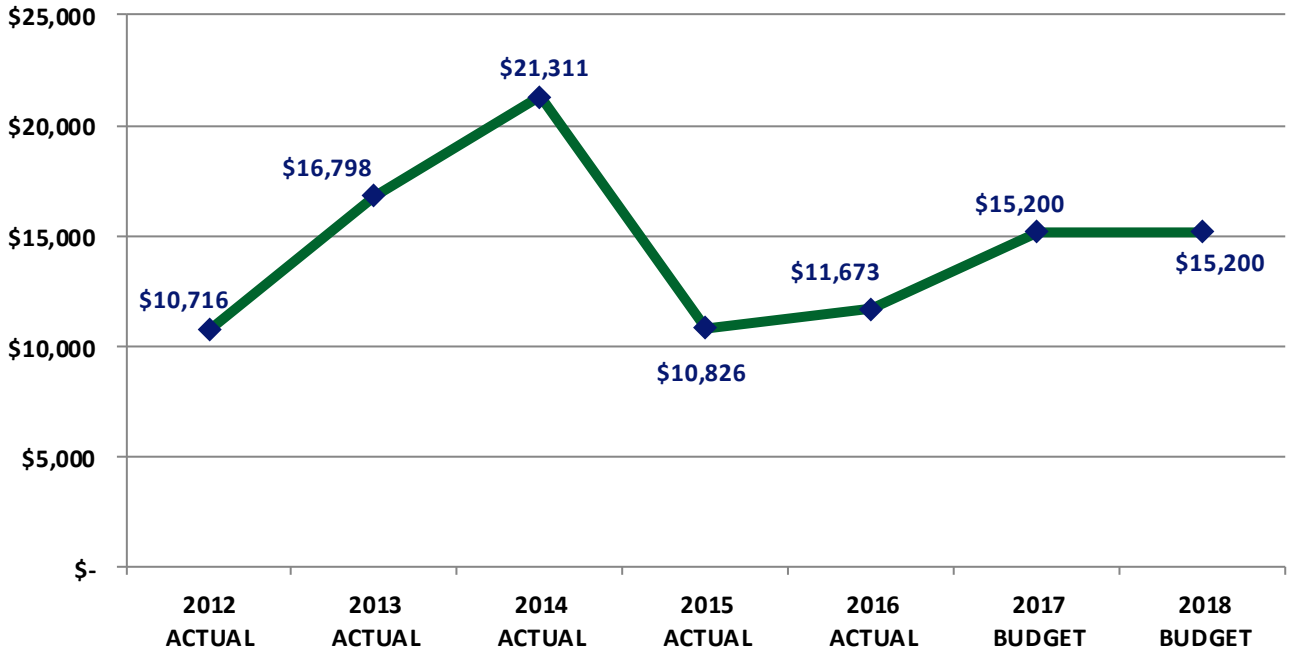
Graph 30.

Water Authority
Operating Expenditures by Year



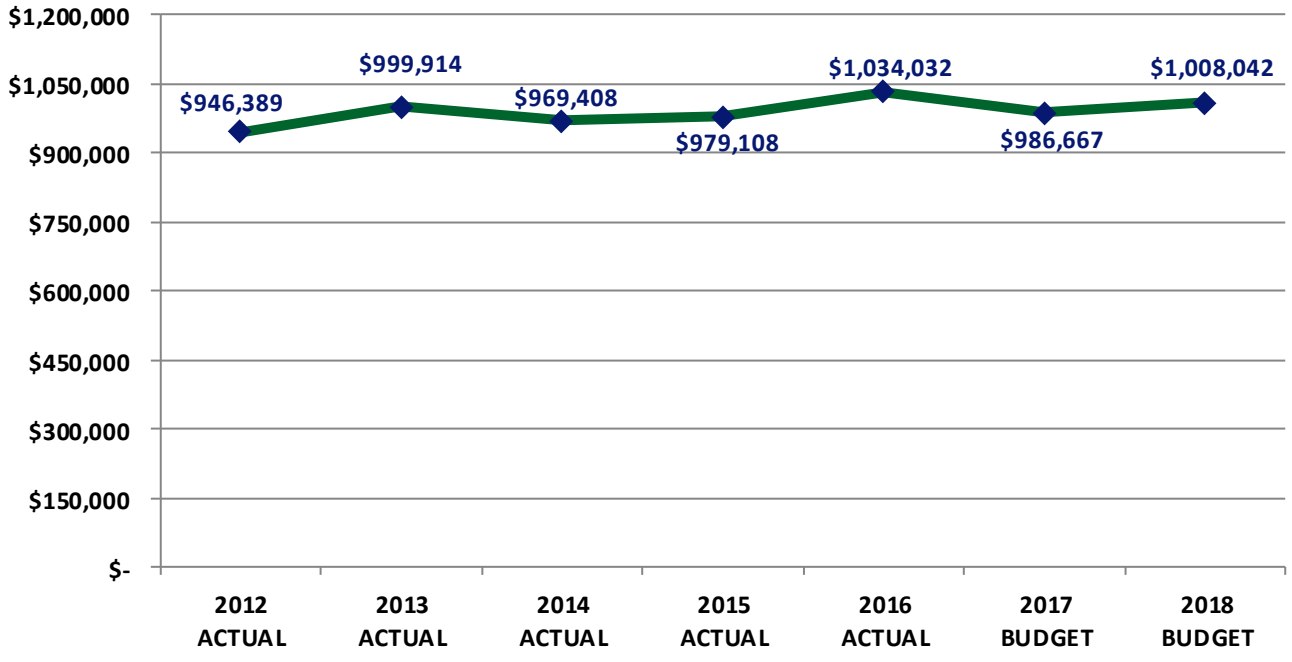
Graph 31.

Sewer Authority
Operating Expenditures by Year



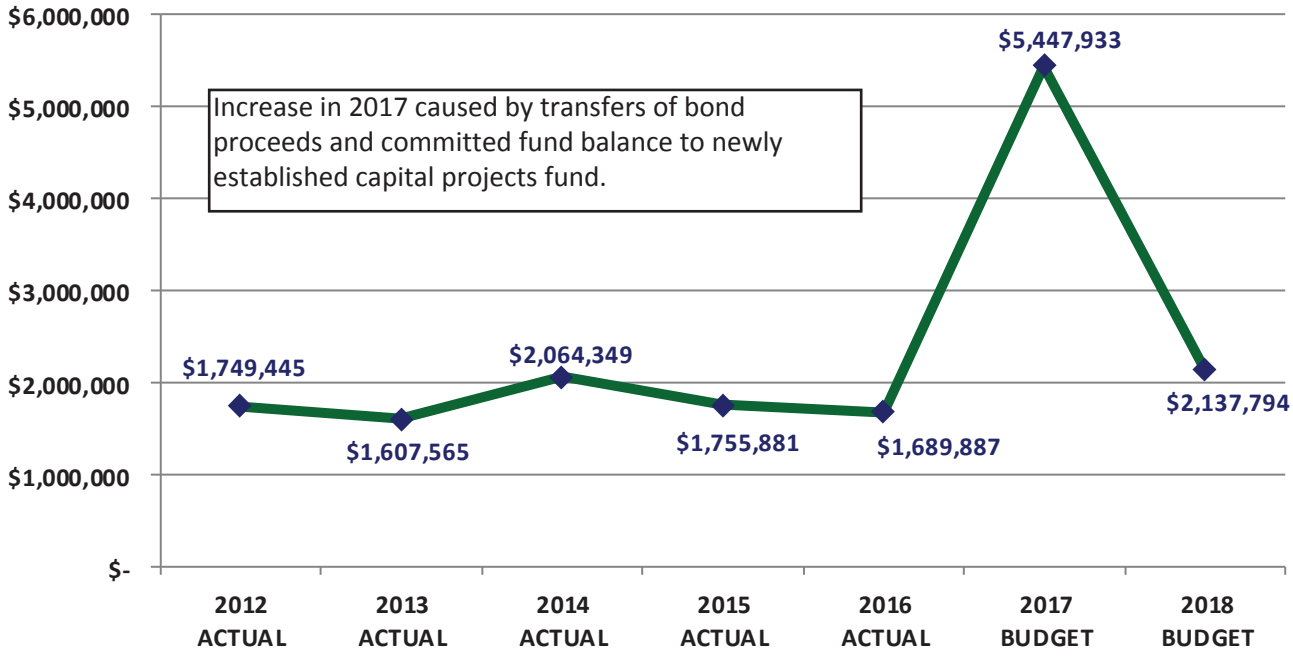
Graph 32.

Unallocated Employee Benefits
Expenditures by Year



Graph 33.

Transfers Out
Operating Expenditures by Year



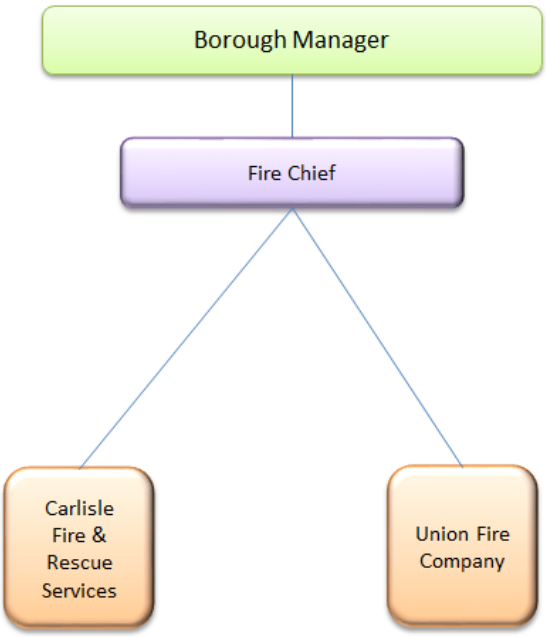
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Fire Department

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Chart 33.

Fire Department



FUND: General

DEPARTMENT: Fire

FUNCTION: Fire Services



FUNCTION OVERVIEW:

The primary purpose of the fire department is to provide fire-fighting, rescue, and assist with emergency medical services to minimize the loss of life and property when fire, sudden illness, acts of nature, or accidents occur within the Borough. There are two volunteer firefighter companies located in the Borough: Carlisle Fire & Rescue and the Union Fire Company. The Borough's part-time fire chief oversees the operations of the two companies to ensure the Borough's fire service is managed properly. There are approximately 50 active volunteer firefighters.

SERVICES PERFORMED:

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

2017 ACCOMPLISHMENTS:

- provided fire safety and prevention programs to the residents, educational facilities, and commercial occupancies
- conducted emergency operations training for Borough staff
- assisted the police department with development and implementation of a unified command center for Ford and Corvette Parades
- reviewed and updated the Borough's emergency operation plan
- policy development on response to active assailant Incidents
- active assailant incident management training for personnel
- developed specifications and ordered 100' aerial platform
- provided self-contained breathing apparatus training to water plant, sewer and lab staff
- assisted Carlisle Fire & Rescue with Carlisle School District's co-op emergency services program

2018 GOALS:

- continue to maintain high customer satisfaction with Borough residents
- develop and implement fire safety training program
- continue to develop and implement joint training to maximize department efficiency
- conduct emergency functional exercise with Dickinson College
- research additional grant opportunities to support department services

Table 19.

Fire Department Expenditures

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
Operating Expenditures	889,516	943,202	938,693	904,517	897,246	962,165	976,098
Capital Expenditures	-	-	-	574,849	-	1,400,000	70,000
Total	**889,516**	**943,202**	**938,693**	**1,479,366**	**897,246**	**2,362,165**	**1,046,098**
Total	**889,516**	**943,202**	**938,693**	**1,479,366**	**897,246**	**2,362,165**	**1,046,098**

Graph 34.

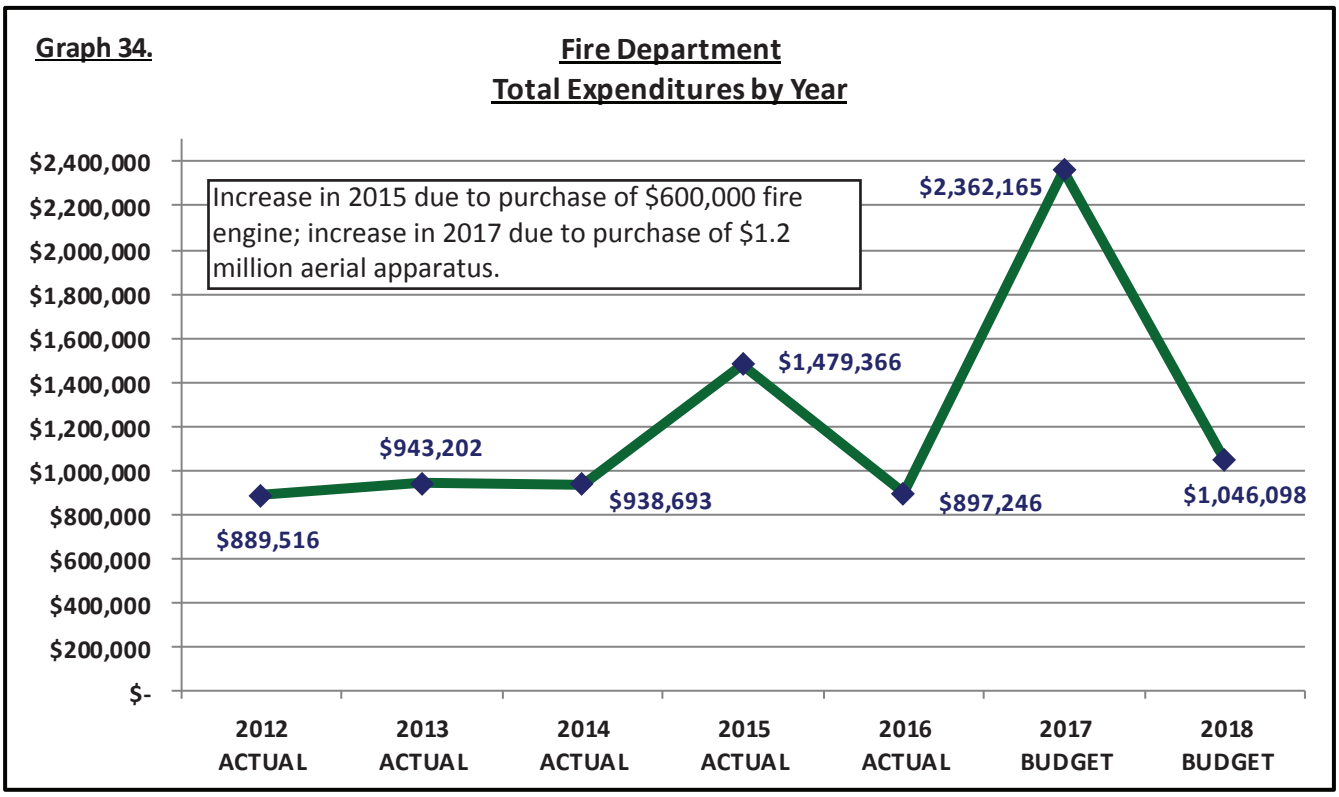


Chart 34.

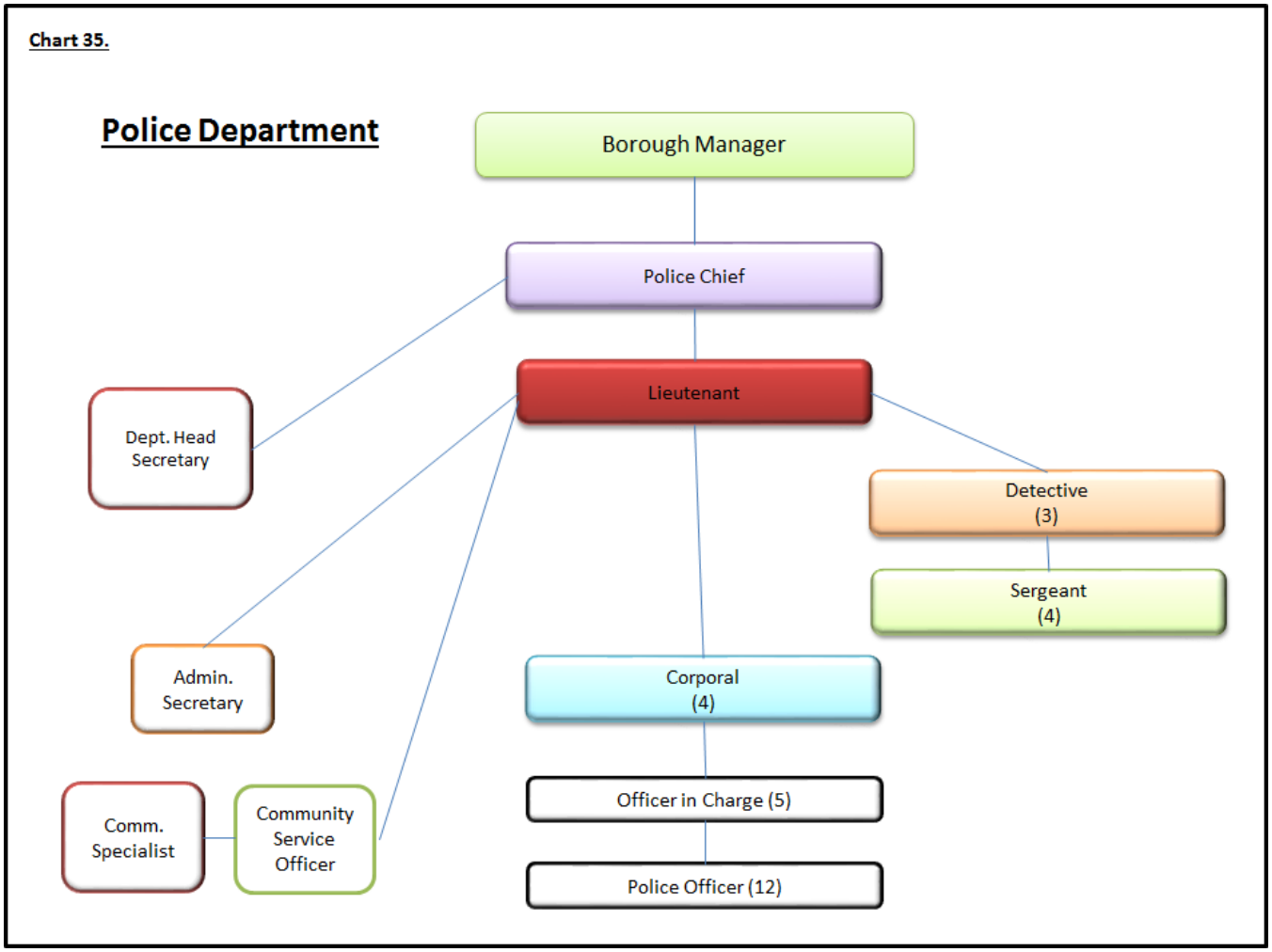
Fire Department Expenditures by Category



Police Department

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Chart 35.


Police Department
Borough Manager
Police Chief
Lieutenant
Dept. Head Secretary
Detective (3)
Sergeant (4)
Admin. Secretary
Corporal (4)
Comm. Specialist
Community Service Officer
Officer in Charge (5)
Police Officer (12)

FUND: General

DEPARTMENT: Police

FUNCTION: Police Services



FUNCTION OVERVIEW:

The mission of the Carlisle Police Department is to protect lives, property, and rights of all people. Through Service, Integrity, Courage and Partnership with our Community we seek to make the Borough of Carlisle a safe place to live, work and visit. The Carlisle Police Department will hold firm to our motto "Fiat Justitia" which is Latin for "Let Justice Be Done".

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 ACCOMPLISHMENTS:

- Successful implementation of community programs including "Bigs in Blue"
- Reaccreditation achieved in June of 2017. Purchased Power DMS
- Body worn cameras policy developed. BWC implementation in November 2017

2018 GOALS:

- Continue to maintain an 80% or higher customer satisfaction with Borough residents
- Implement a new digital in-car video program
- Fill all authorized positions without unnecessary delay to bring the department up to full complement to maximize service delivery

Table 20.

Police Department Expenditures

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
Police Administration							
Operating Expenditures	836,407	748,427	671,168	647,849	684,545	774,466	726,025
Capital Expenditures	-	-	230,212	-	-	28,000	40,000
Total	**836,407**	**748,427**	**901,380**	**647,849**	**684,545**	**802,466**	**766,025**
Police Investigation							
Operating Expenditures	440,992	445,847	477,856	486,479	511,852	462,772	384,210
Capital Expenditures	-	-	-	-	-	-	-
Total	**440,992**	**445,847**	**477,856**	**486,479**	**511,852**	**462,772**	**384,210**
Police Patrol							
Operating Expenditures	2,639,140	2,663,659	2,657,416	2,930,502	2,760,603	2,700,150	2,994,059
Capital Expenditures	39,523	93,202	52,728	108,485	44,423	297,481	129,950
Total	**2,678,663**	**2,756,861**	**2,710,144**	**3,038,987**	**2,805,026**	**2,997,631**	**3,124,009**
Total	**3,956,062**	**3,951,135**	**4,089,380**	**4,173,315**	**4,001,423**	**4,262,869**	**4,274,244**

Graph 35.

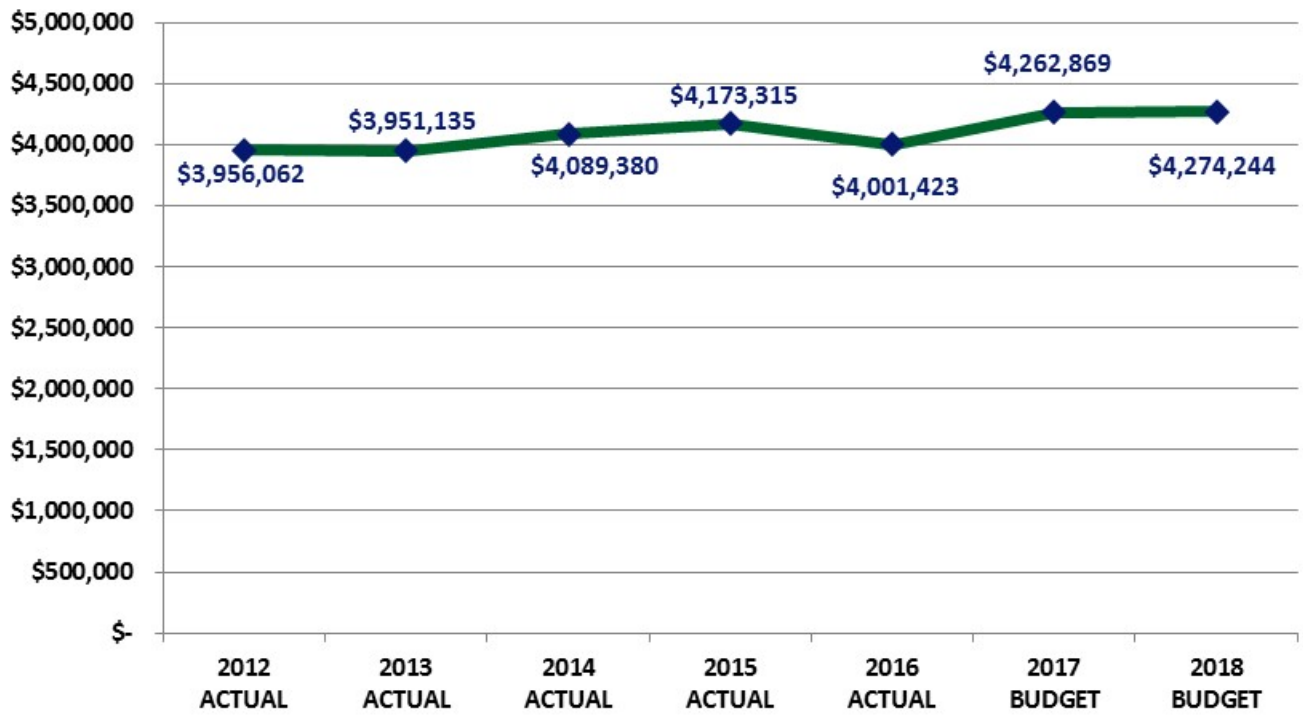
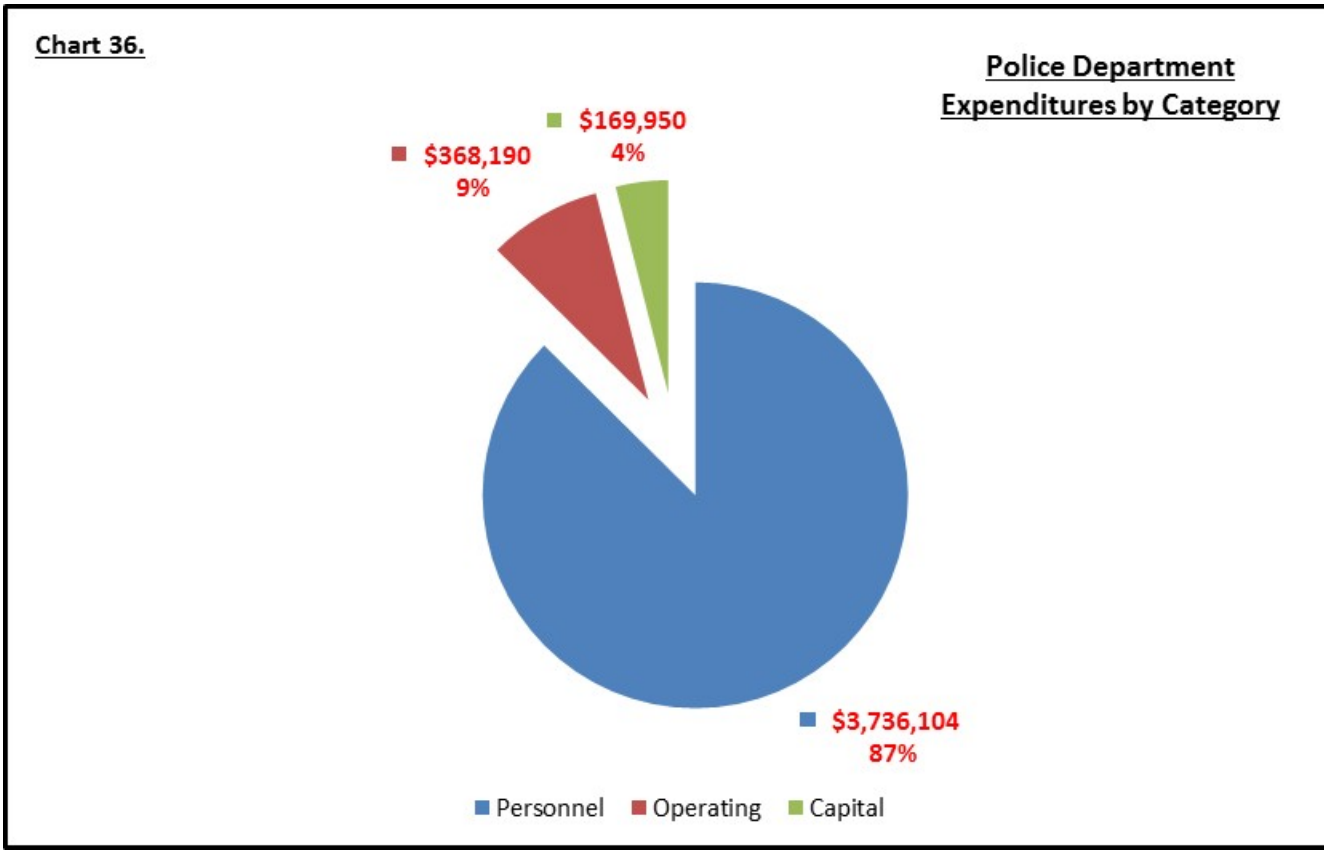


Chart 36.



Graph 36.

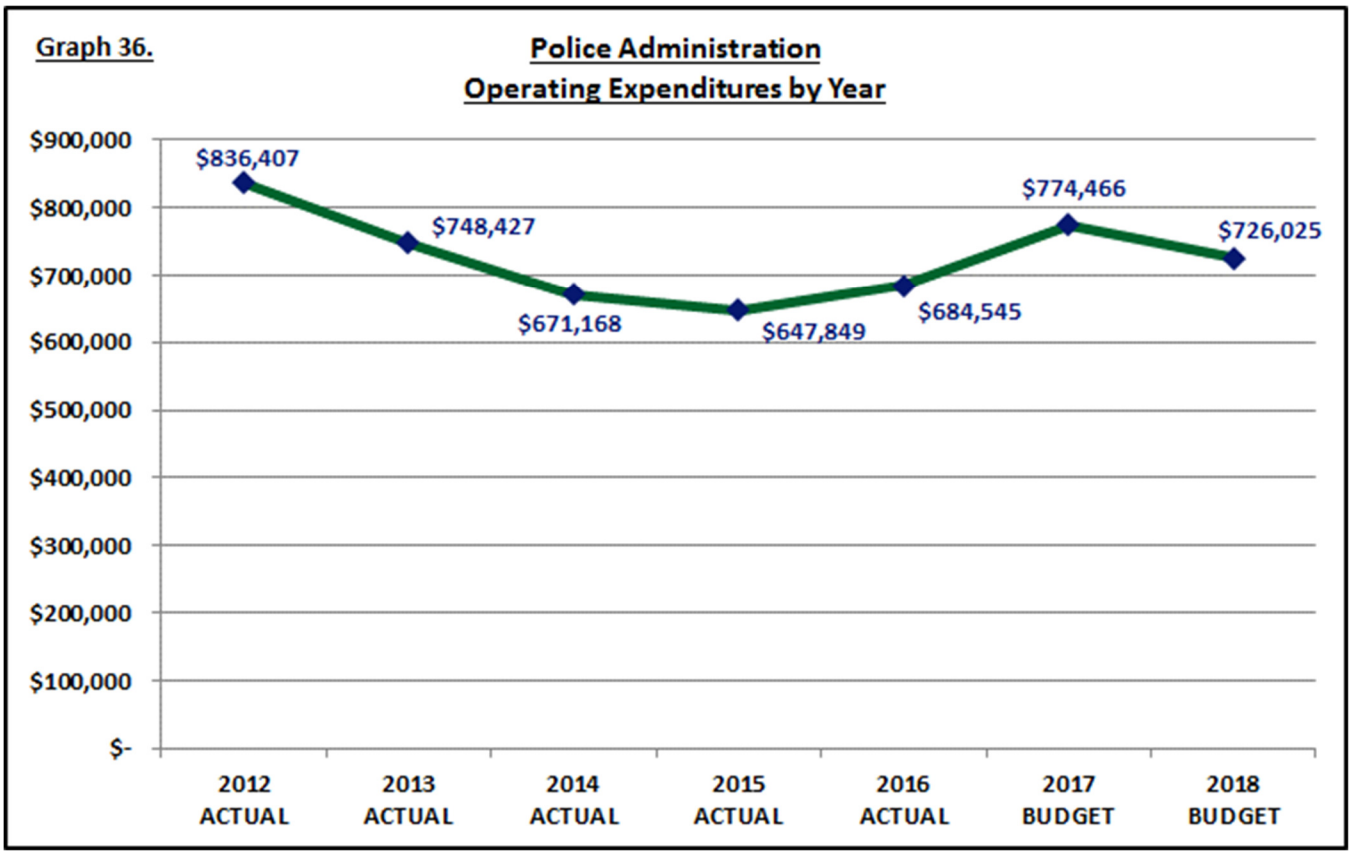
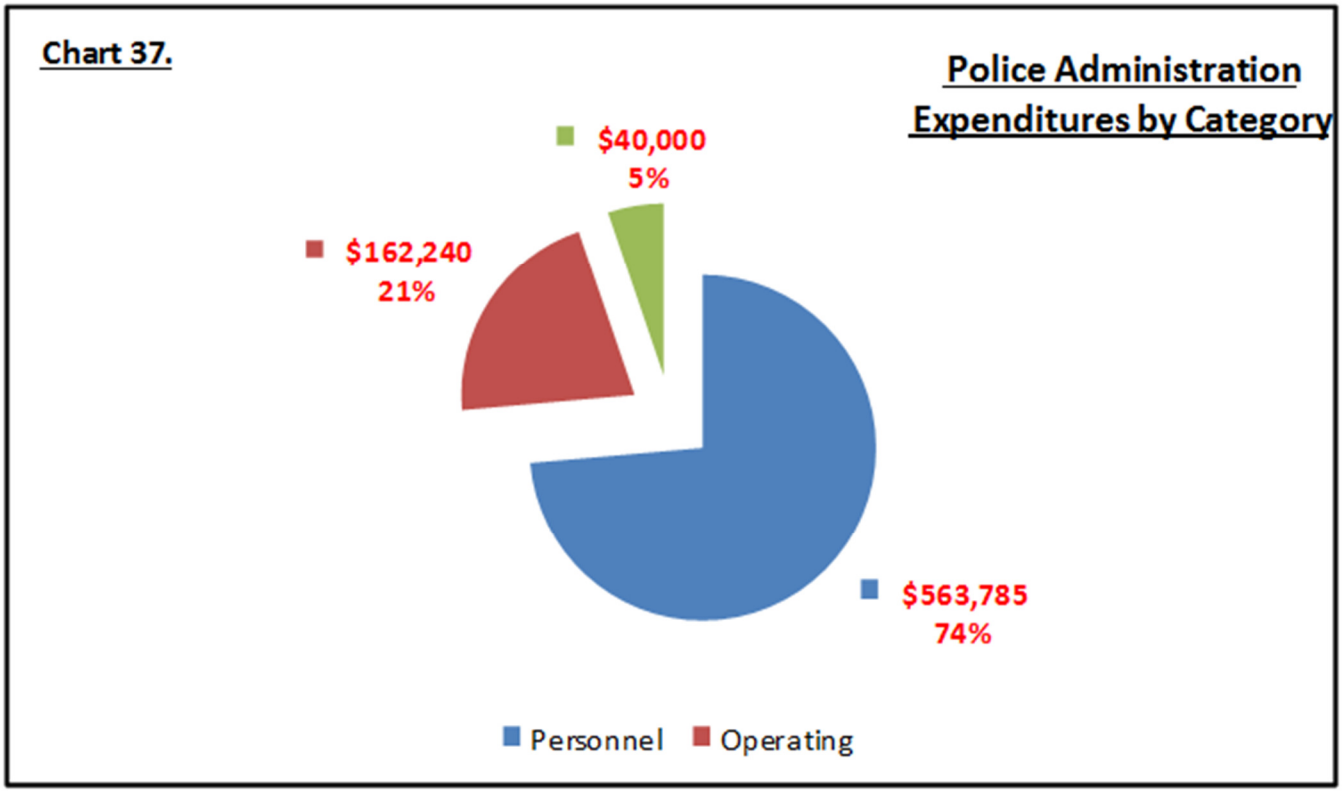


Chart 37.



Graph 37.

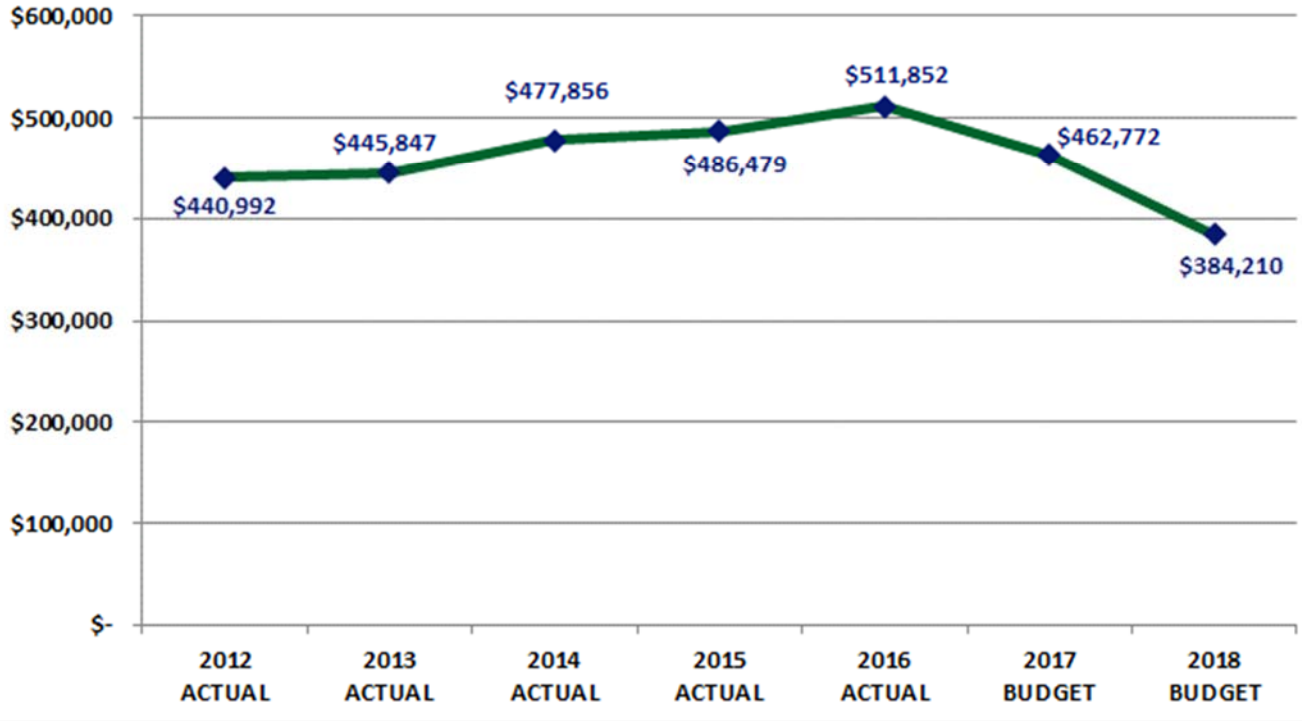
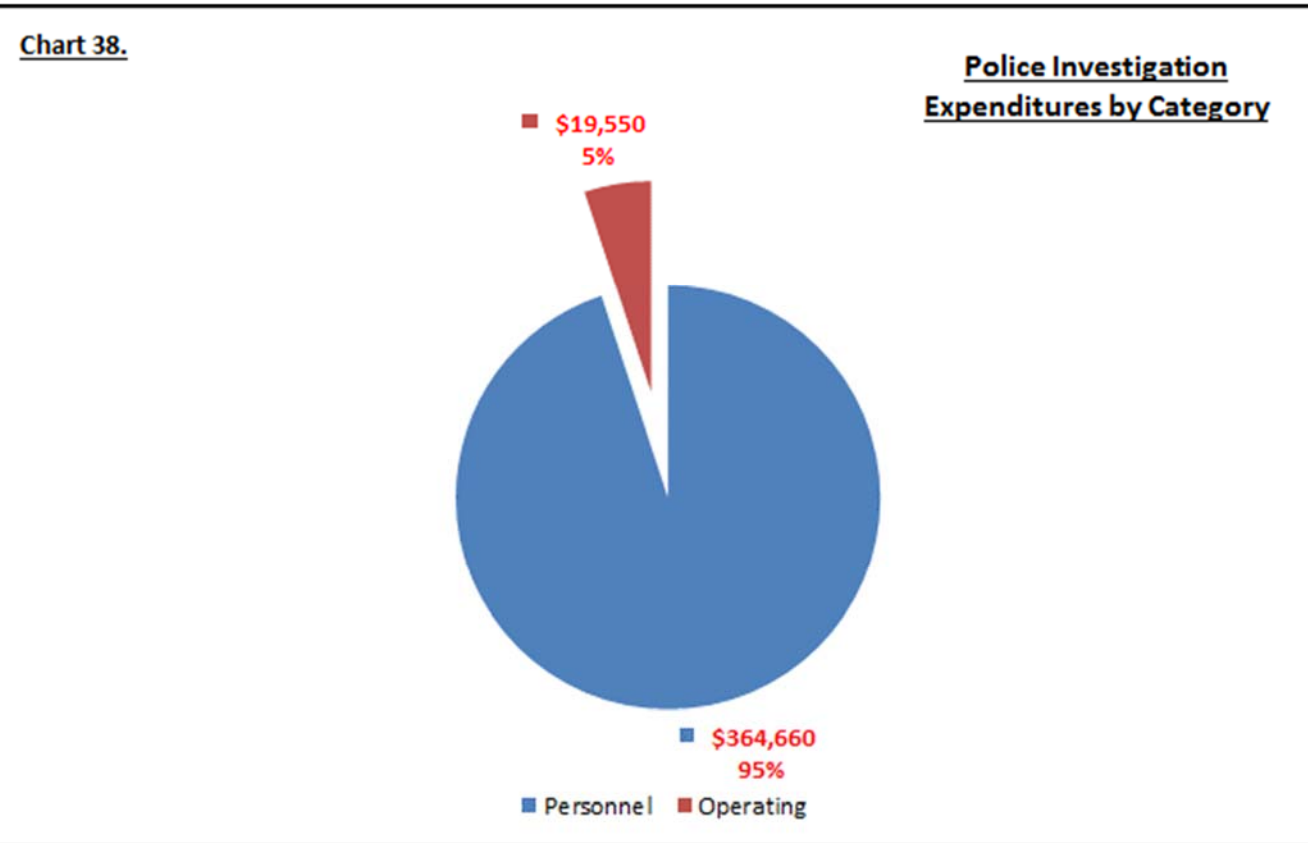


Chart 38.



Graph 38.

Police Patrol
Operating Expenditures by Year

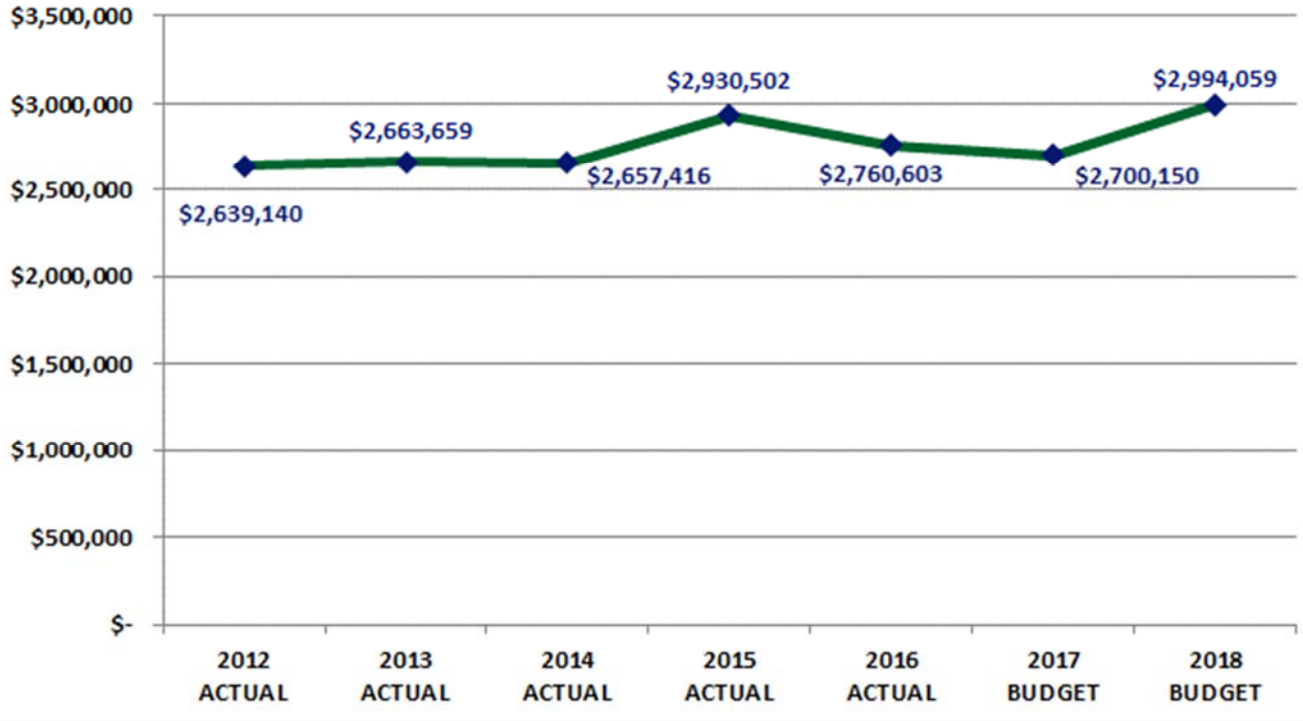


Chart 39.

Police Patrol
Expenditures by Category



Department of Public Works

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Chart 40.

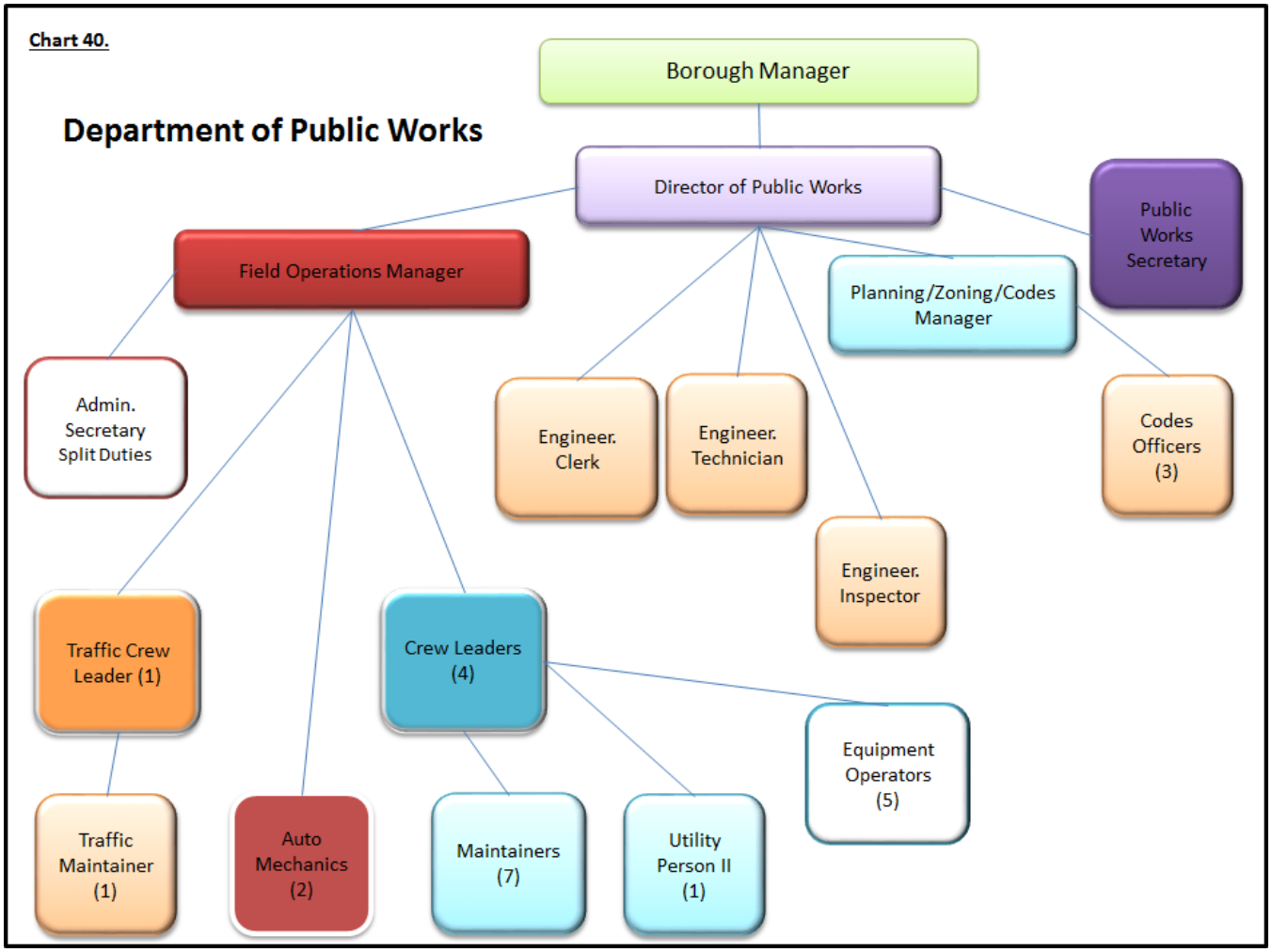

Department of Public Works
Borough Manager
Director of Public Works
Public Works Secretary
Field Operations Manager
Planning/Zoning/Codes Manager
Admin. Secretary Split Duties
Engineer. Clerk
Engineer. Technician
Codes Officers (3)
Engineer. Inspector
Traffic Crew Leader (1)
Crew Leaders (4)
Equipment Operators (5)
Traffic Maintainer (1)
Auto Mechanics (2)
Maintainers (7)
Utility Person II (1)

Table 21.

Department of Public Works Expenditures

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
Public Works Administration							
Operating Expenditures	414,344	509,144	452,794	500,188	480,291	497,998	523,053
Capital Expenditures	-	-	-	-	-	-	-
Total	**414,344**	**509,144**	**452,794**	**500,188**	**480,291**	**497,998**	**523,053**
Borough Hall Maintenance							
Operating Expenditures	78,441	57,022	53,638	61,513	71,240	77,809	100,940
Capital Expenditures	21,024	-	1,448	-	18,875	42,875	43,750
Total	**99,465**	**57,022**	**55,086**	**61,513**	**90,115**	**120,684**	**144,690**
Code Enforcement							
Operating Expenditures	303,708	423,873	355,424	412,401	509,669	347,283	352,612
Capital Expenditures	-	-	-	416,640	666,766	5,132,343	8,861,567
Total	**303,708**	**423,873**	**355,424**	**829,041**	**1,176,435**	**5,479,626**	**9,214,179**
Public Works Field Operations							
Operating Expenditures	896,459	834,060	1,016,997	936,085	1,246,621	566,657	545,671
Capital Expenditures	56,266	88,765	32,030	45,322	56,909	728,714	860,262
Total	**952,725**	**922,825**	**1,049,027**	**981,407**	**1,303,530**	**1,295,371**	**1,405,933**
Street Cleaning							
Operating Expenditures	102,610	89,487	100,542	98,390	102,048	110,361	111,252
Capital Expenditures	-	-	-	-	-	-	-
Total	**102,610**	**89,487**	**100,542**	**98,390**	**102,048**	**110,361**	**111,252**
Traffic Control							
Operating Expenses	199,397	202,764	197,068	196,710	263,919	253,089	266,668
Capital Expenses	21,471	-	7,707	-	-	160,000	562,746
Total	**220,868**	**202,764**	**204,775**	**196,710**	**263,919**	**413,089**	**829,414**
Street Lighting							
Operating Expenditures	277,889	282,904	289,160	280,318	291,739	261,319	291,937
Capital Expenditures	59,167	-	20,790	-	-	-	-
Total	**337,056**	**282,904**	**309,950**	**280,318**	**291,739**	**261,319**	**291,937**
Stormwater							
Operating Expenditures	-	-	-	2,135	5,232	166,617	157,909
Capital Expenditures	-	-	-	133,877	82,855	730,796	587,703
Total	**-**	**-**	**-**	**136,012**	**88,087**	**897,413**	**745,612**
Sewer Collection System							
Operating Expenditures	459,190	447,735	436,277	460,663	458,738	487,179	524,868
Capital Expenditures	-	-	-	-	-	1,904,532	4,113,290
Total	**459,190**	**447,735**	**436,277**	**460,663**	**458,738**	**2,391,711**	**4,638,158**
Water Lines Maintenance							
Operating Expenditures	484,454	464,783	473,413	472,649	468,233	499,650	510,637
Capital Expenditures	-	-	-	-	(33,656)	813,532	1,704,540
Total	**484,454**	**464,783**	**473,413**	**472,649**	**434,577**	**1,313,182**	**2,215,177**
Water Meter Maintenance							
Operating Expenditures	76,575	94,142	116,191	92,688	44,377	40,166	25,867
Capital Expenditures	-	-	-	-	-	-	-
Total	**76,575**	**94,142**	**116,191**	**92,688**	**44,377**	**40,166**	**25,867**
Solid Waste Collection & Disposal							
Operating Expenditures	700,878	689,762	656,773	659,809	698,758	657,187	745,487
Capital Expenditures	-	-	-	-	-	90,000	90,000
Total	**700,878**	**689,762**	**656,773**	**659,809**	**698,758**	**747,187**	**835,487**
Total	**4,151,873**	**4,184,441**	**4,210,252**	**4,769,388**	**5,432,614**	**13,568,107**	**20,980,759**

Graph 39.

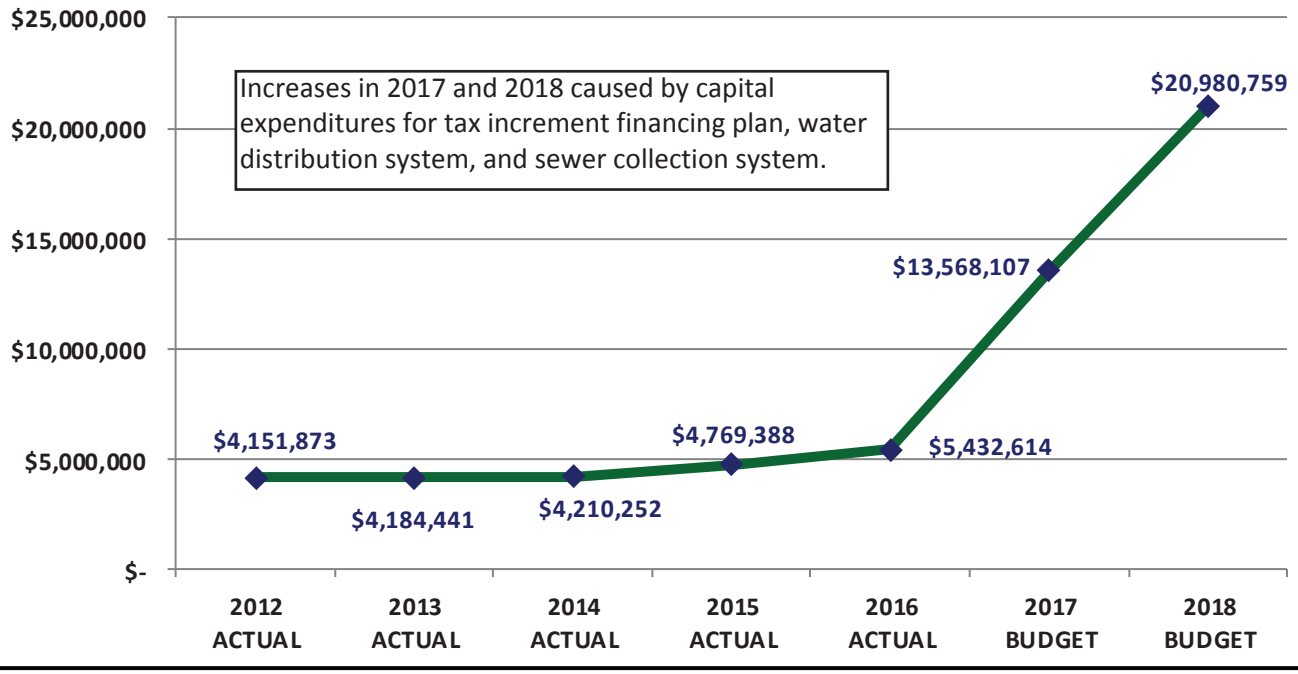
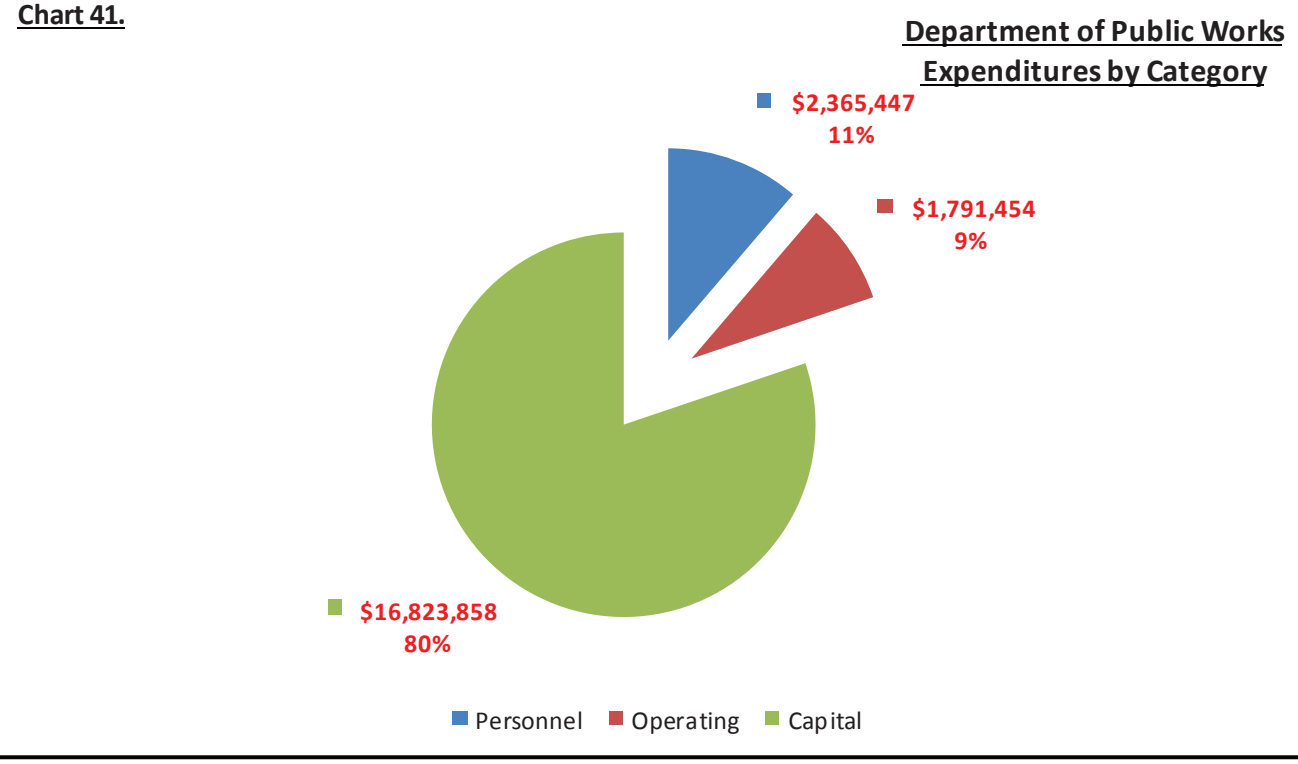


Chart 41.



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
- establishes and manages plans for maintaining Borough infrastructure
- establishes property addresses and street names
- administers curb and sidewalk inspection program
- maintains GIS, building, and property record files
- reviews subdivision & land development plans

2017 ACCOMPLISHMENTS:

2017 Goal	Actions Completed During 2017
Initiate efforts to evaluate stormwater management funding approaches	Retained and supported Raftelis Financial Consultants to perform funding study and public outreach. Final report submitted to Council in October
Implement Chesapeake Bay Pollutant Reduction Plan	Completed all four projects identified in Plan for 2017
Provide engineering services to assess and improve traffic management and safety	Conducted six separate traffic studies and submitted results and recommendations to Council for its consideration
Continue Sewer System Rehabilitation Program	Completed rehabilitation work in Area 5F started in 2016 and completed investigations in Area 4 and design for Letort Interceptor Rehabilitation Project, consistent with Program schedule.

2017 Goal	Actions Completed During 2017
Complete comprehensive evaluation of water distribution system	Evaluation completed and recommendations incorporated into Borough overall Capital Improvement Plan
Upgrade pedestrian curb ramps in conjunction with roadwork	Completed all 46 curb ramp upgrades included in Capital Improvement Plan.
Undertake road maintenance program consistent with 2016 road condition assessment	Milled and repaved 1.32 miles of streets, performed crack sealing on 5.36 miles of streets and micro-sealed 0.86 miles of streets, consistent with maintenance program.
Complete Carlisle Connectivity Project final design and property acquisition	Michael Baker International continued project final design. Secured 8 of the needed 13 project rights-of-way. Retained HRG, Inc. as program manager to help administer projects and manage secured grants

2018 GOALS:

- provide consistent public works services and operations
- provide engineering professionalism
- provide efficient citizen support and response
- continue to evaluate stormwater management funding approaches to provide a sustainable source of revenue to remain in compliance with MS-4 permit requirements and work to reduce impact of flooding within the Borough
- continue implementation of 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, including implementation of LeTort interceptor rehabilitation construction
- implement first year of water system rehabilitation program
- continue to upgrade 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 secure construction bids for Carlisle Spring Road and North Hanover Street transportation improvements.

Graph 40.

Public Works Administration
Operating Expenditures by Year

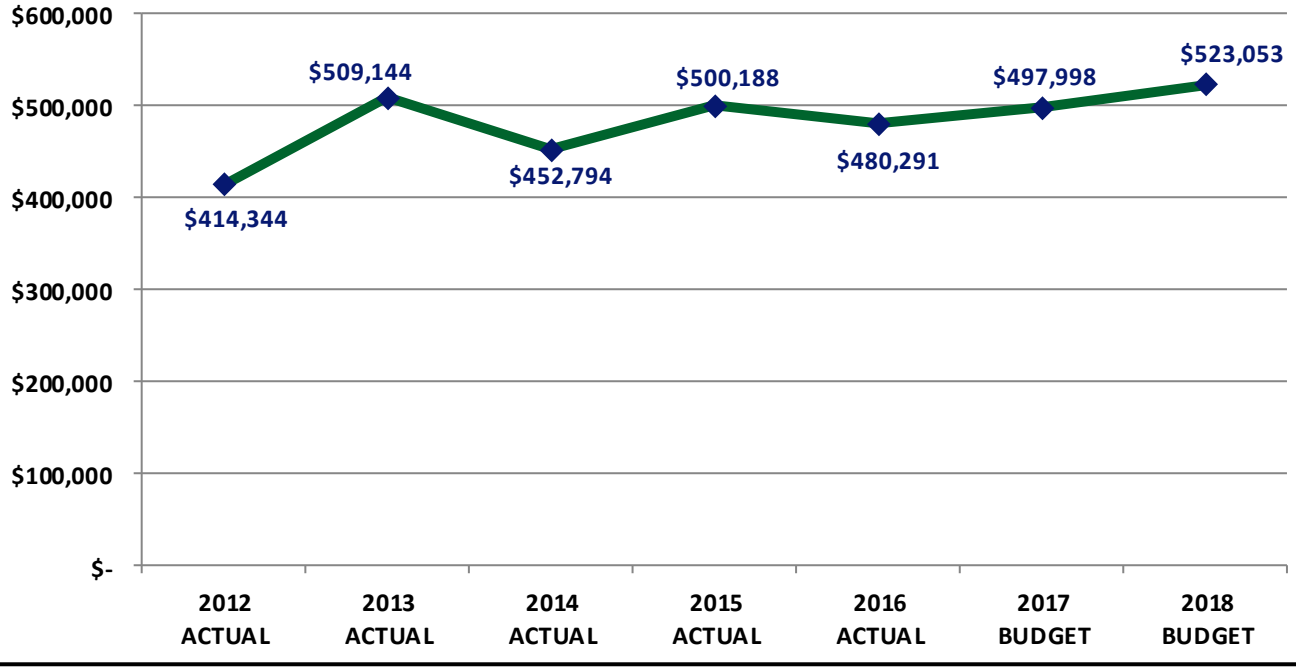
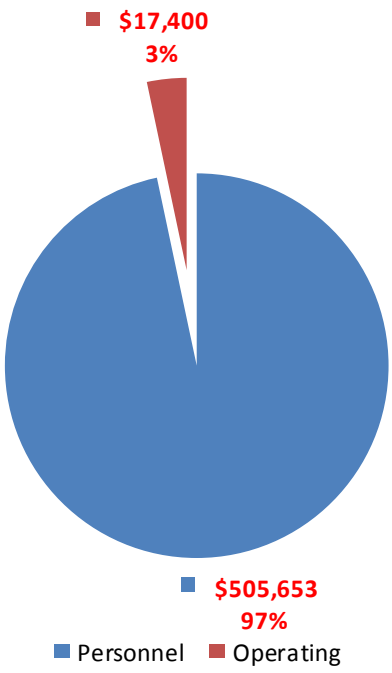


Chart 42.

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 ACCOMPLISHMENTS:

2017 Goal	Actions Completed During 2017
Design and implement first floor modifications to address access to employee work areas	Hired architect and prepared conceptual plan for first floor to help improve customer service. Final design pending.
Complete routine maintenance of the buildings HVAC equipment including filter changes and fan coil cleaning	Completed spring & fall routine maintenance
Install stormwater management facilities in conjunction with parking lot paving	Installed subsurface stormwater retention system and paved parking lot
Paint exterior wood trim	Deferred to spring 2018
Conduct evaluation of potential HVAC system upgrades	Planned for end of 2017

2018 GOALS:

- complete spring window cleaning
- paint exterior wood trim
- implement first floor work area and customer service modifications
- replace failed roofing snow guards
- incorporate HVAC evaluation recommendations into capital improvement plan

Graph 41.

Borough Hall Maintenance
Operating Expenditures by Year

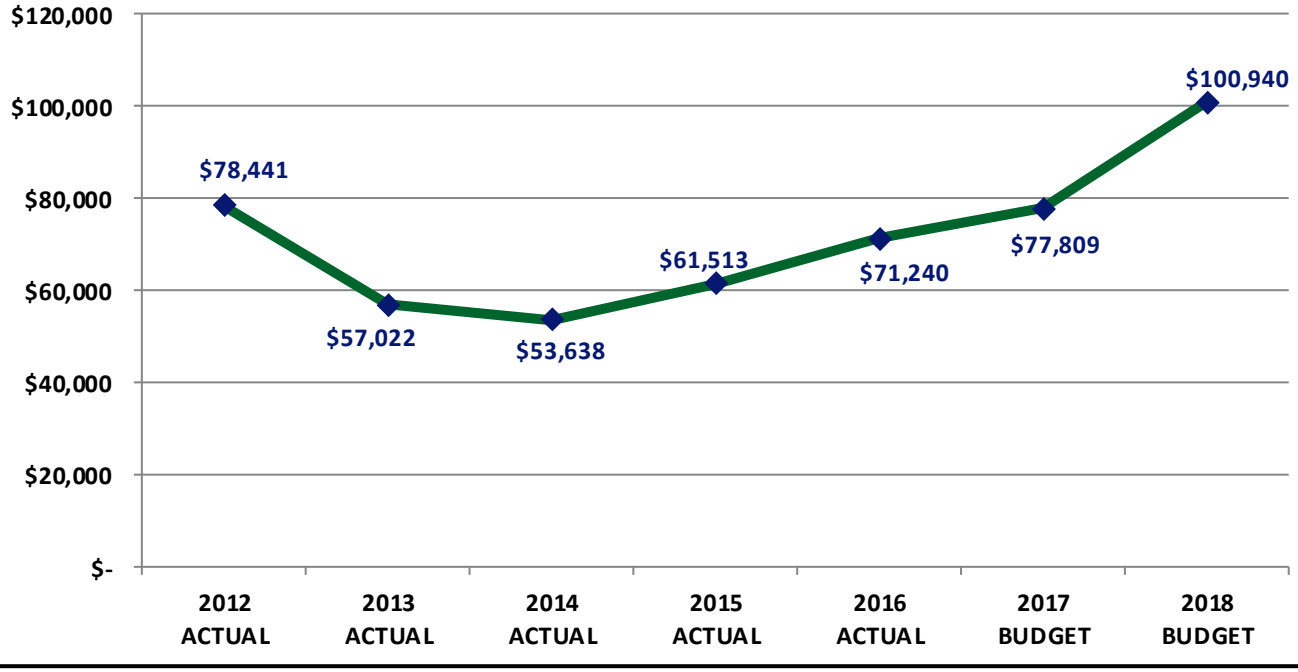
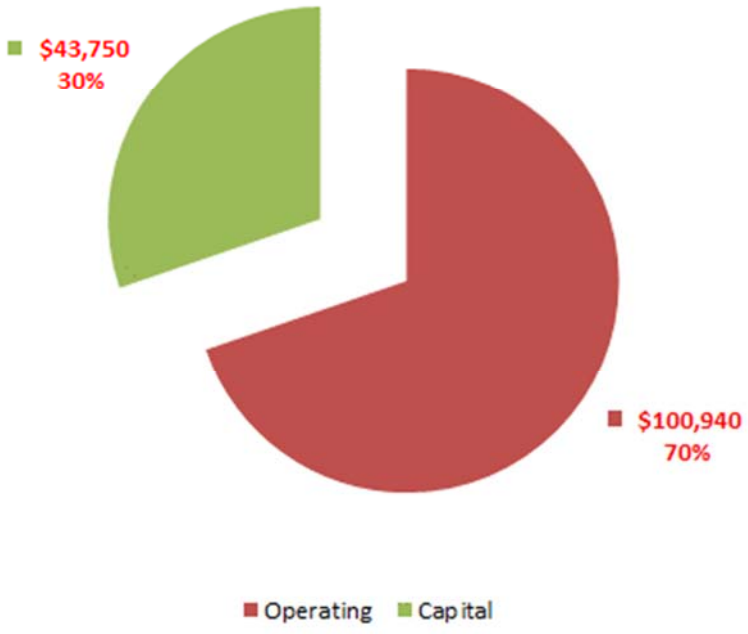


Chart 43.

Borough Hall Maintenance
Expenditures by Category



FUND: General

DEPARTMENT: Public Works

FUNCTION: Planning, Zoning & Codes



FUNCTIONAL OVERVIEW:

The responsibility of the planning, zoning & codes division is to administer:

- the zoning ordinance;
- the land development & subdivision ordinance; and,
- the building, electrical, plumbing and property maintenance codes.

Ordinances are enforced according to standards contained with the PA Municipalities Planning Code and other statutes of the Commonwealth. To ensure compliance, applications, permits, and plans are required prior to receiving approval for various types of proposed development or changes in land-use. Staff works with and serves as a liaison between Borough Council, the planning commission, the zoning hearing board, and the historical architectural review board in guiding applications through the regulatory process. It is through the administration, approval, and enforcement of various codes and ordinances that staff contributes towards the promotion of economic development, as most importantly - maintaining order, and protecting health and safety.

DIVISION STATISTICS:

	2017 (YTD)	2016	2015
building permits (structural, excluding electrical, plumbing)	479	472	318
zoning permits	100	117	112
Historic & Architectural Review Board	31	44	46
Zoning Hearing Board applications	7	13	11
code citations (property / zoning related)	69	66	52
sewer connections	14	15	7
water connections	34	16	10

2017 ACCOMPLISHMENTS:

- updated the urban mixed use zone based on input from brownfield site developers, planning consultant (SGA), and community planning and smart growth committee
- finalized comprehensive plan update in cooperation with consultant
- revised/updated applications to ensure completeness/quality assurance for intake process
- prepared advisory guideline for Zoning Hearing Board to ensure all parties are aware of roles and responsibilities to minimize conflicts
- recommended changes to fee schedule to fully recover expenses and time
- continued ongoing work on various ordinance and policy amendments – including: keeping of backyard chickens; bed & breakfast use permitting

- worked with developers of the Carlisle Urban Redevelopment Plan brownfield sites to guide them through the UMU zoning requirements and coordinated proposals with associated infrastructure public works improvements

2018 GOALS:

- develop a succession plan for building code official(s) in cooperation with HR to ensure orderly staff transition
- identify personnel and operational work-flow efficiencies for division, as well as career development and training
- continue to support redevelopment efforts by: (a) Carlisle Auto Ind. for the 46 ac. former International Automotive Corp. lands; (b) PIRHL for the 12 ac. former Tire & Wheel site
- continue to vigorously enforce property maintenance and nuisance standards to minimize business and residential neighbor complaints, conflicts, and maintain an attractive public streetscape image
- develop recommendations by 9/30/18 for zoning amendments/overlay items for C-1 Central Business District permitted uses consistent with the Gibbs Study, Civics Vision, etc.
- continue to enhance relationship with other economic development partners, including Downtown Carlisle Association and Cumberland Area Economic Development Corp.



Graph 42.

Code Enforcement
Operating Expenditures by Year

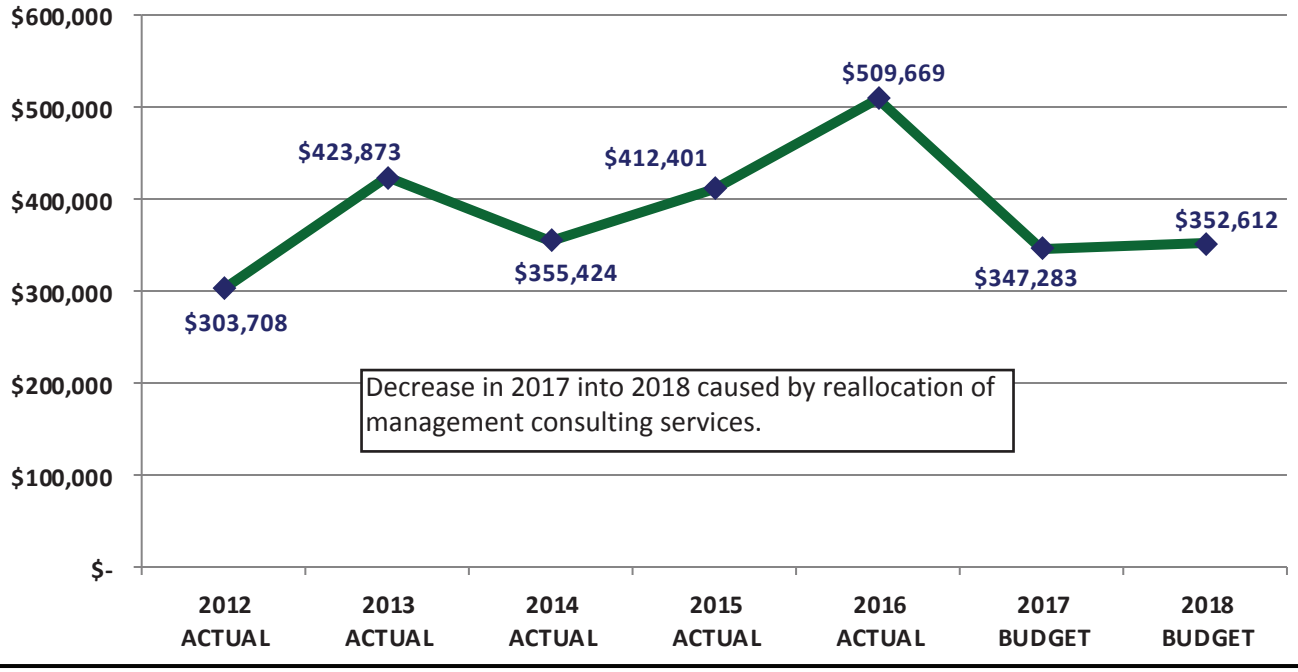
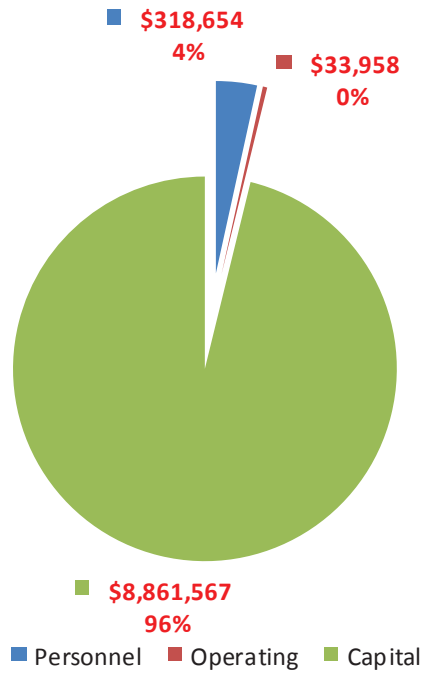


Chart 44.

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 storm water management. This division is also responsible for fleet and facility maintenance and for the maintenance of parking meters and water meters.

SERVICES PERFORMED:

- repair and maintenance of:
  - o borough roadways and avenues
  - o water mains
  - o water meters
  - o sewer mains
  - o force mains
  - o 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
- sewer system rehabilitation program

2017 ACCOMPLISHMENTS:

- continued a valve exercising program (100 valves exercised)
- continued a Borough-wide leak detection program
- repaired two residential water service leaks, 5 water main breaks, and replaced seven leaking or non-functional valves
- performed semi-annual fire hydrant flushing
- repaired one broken fire hydrant
- repaired 25 electronic meter pad wires, and replaced 12 water meters
- responded to the following resident inquiries - five low water pressure calls, 13 leaking meters, six requests to turn off water, two high water bill complaints
- repaired one manhole casting
- continued television inspection of sewer lines prior to conducting the annual street paving program by flushing and inspecting 2,876 feet of sewer main
- flushed an additional 34,079 feet of sewer main for I & I Study in zones 4 and 6A
- repaired and replaced 26 feet of sanitary sewer line
- responded to eight blocked sewer complaints

- tested and certified 174 parking meters in-house
- powder coated 75 parking meters
- respond to complaints regarding malfunctioning meters
- responded to six snow/ice events during the winter season
- provided six weeks of curbside leaf pickup
- provided two weeks of Christmas tree pickup
- provided semi-annual brush pickup
- repaired/rebuilt twelve storm inlets
- replaced concrete cap and performed stonewall repair for 80 foot section of Molly Pitcher Cemetery wall along E. South St.
- milled and paved 17,645 square yards of street surface with 1 ½ inch overlay
- completed crack sealing according to road assessment study
- picked up deceased animals in roadway
- curb patching
- utility cut restoration (50)
- paved borough hall parking lot and installed subsurface stormwater retention system
- performed general maintenance of the parking garage and parking lots
- installed Biddle Mission and LeTort Park spray pool drainage systems per MS4 permit requirements
- painted exterior of public works garage

2018 GOALS:

- install water line at LeTort Park
- 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 3rd year of road maintenance capital improvement program
- support water system rehabilitation program through mainline and valve replacement and subsurface utility investigations
- 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
- develop comprehensive infrastructure rehabilitation mapping and scheduling system that incorporates sewer, water, storm sewer, road, and outside utility projects as mapping layers

Graph 43.

Public Works Field Operations Operating Expenditures by Year

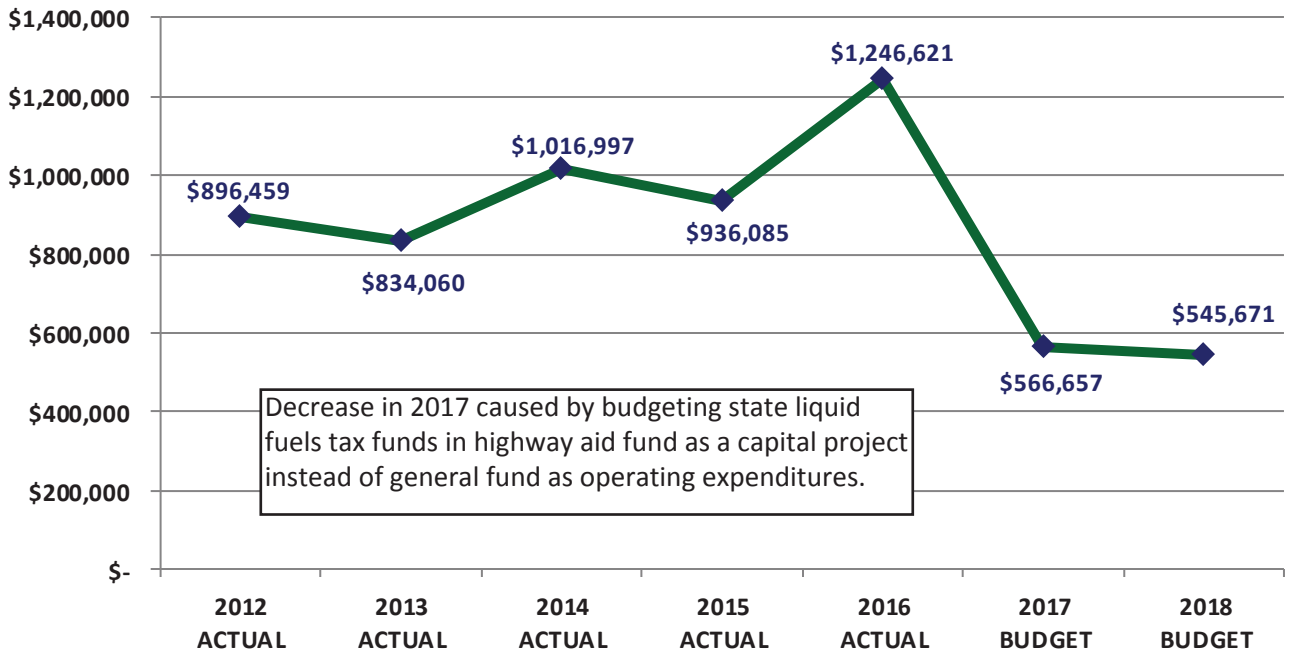
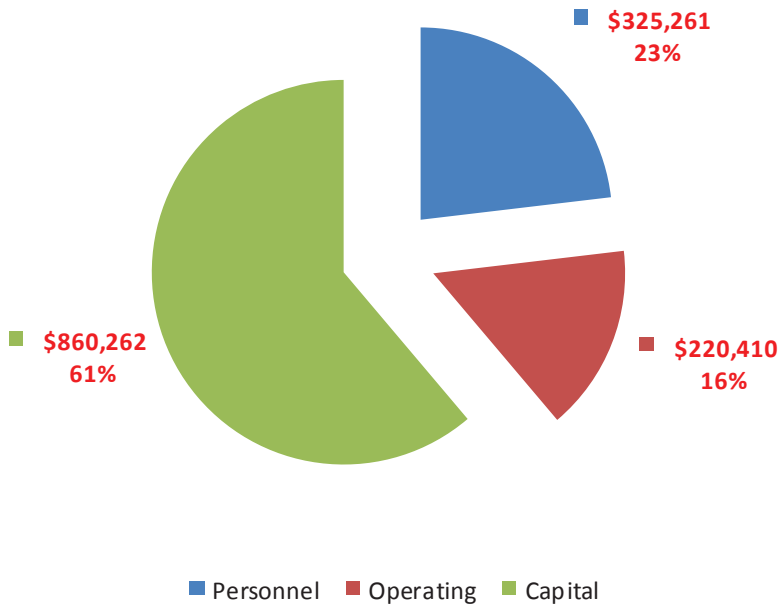


Chart 45.

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 ACCOMPLISHMENTS:

- swept Borough road surfaces as weather allowed
- disposed of street sweeping debris in accordance with MS4 Permit requirements
- replaced street sweeper with new model

2018 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
- evaluate sweeping schedule to maximize route efficiency

Graph 44.

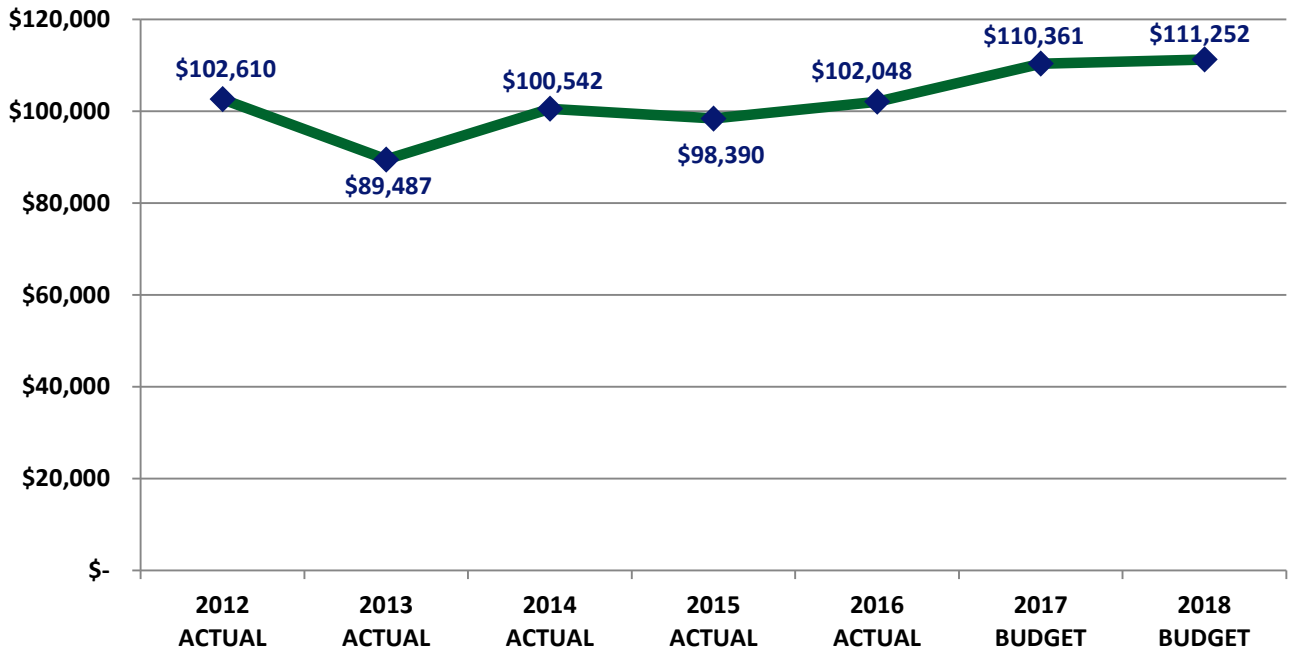
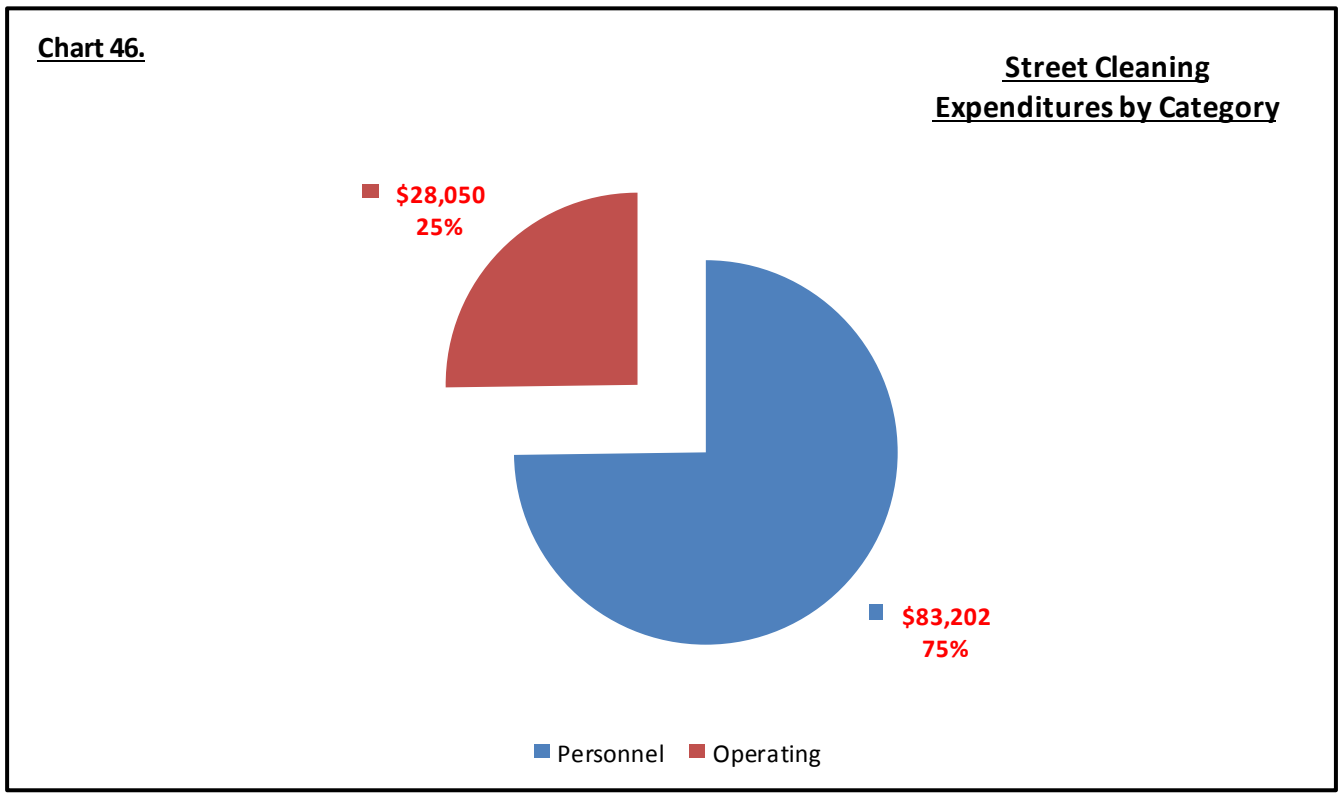


Chart 46.



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 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
- completed signal maintenance in accordance with PennDOT permits through use of an outside contractor and Borough staff
- replaced damaged traffic signal pole at Noble Blvd. and S. Hanover Street intersection
- established all school zones (signage/painting)
- replaced over 1,000 various signs
- applied thermoplastic road diet crosswalk and arrow markings on High Street
- applied thermoplastic parking tees on Hanover and High Streets

2018 GOALS:

- complete the painting of all pavement markings
- continue sign inventory
- complete signal maintenance in accordance with Penn DOT permits
- ensure all pedestrian crossing signals are functional
- replace traffic signal at Orange and High Sts.
- refresh road diet markings (Hanover St.)
- purchase new bucket truck

Graph 45.

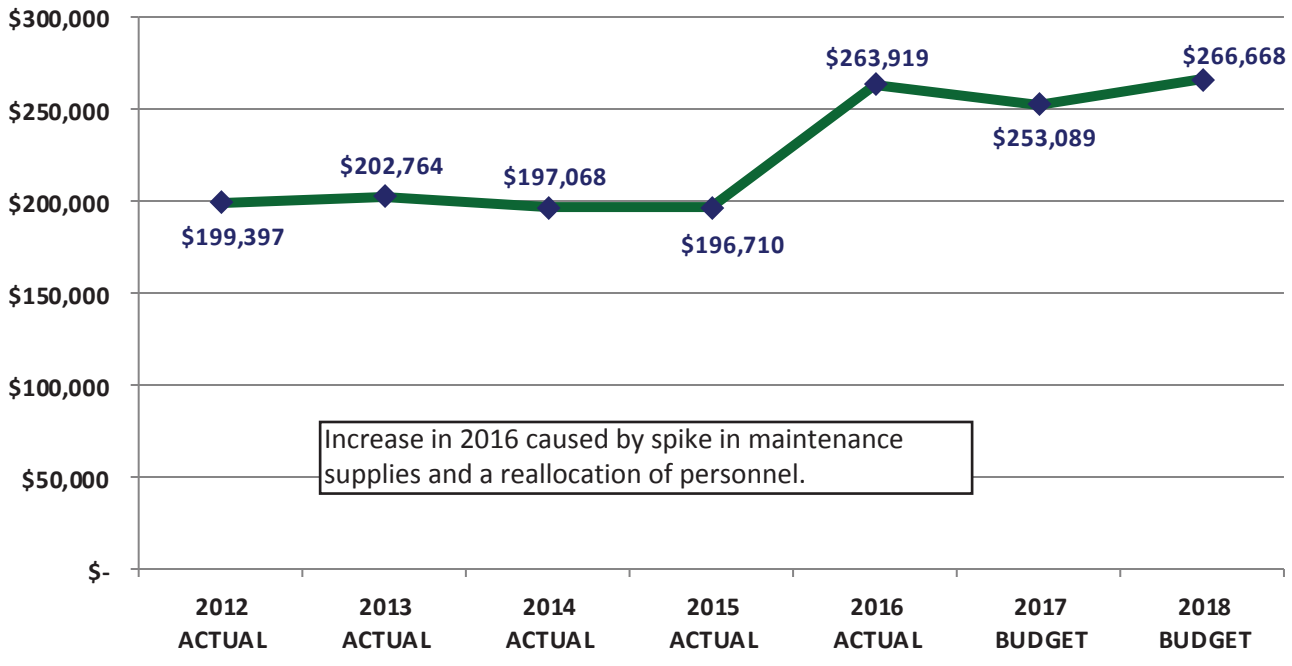
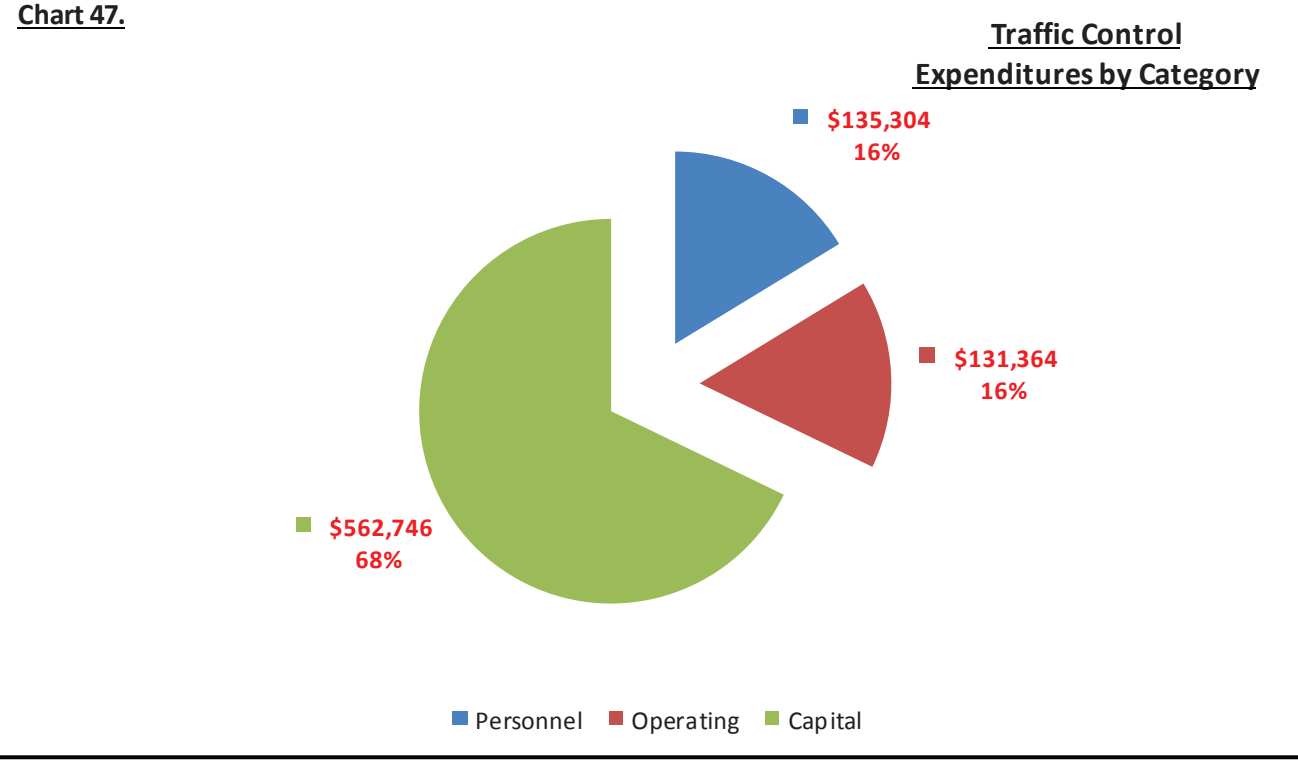


Chart 47.



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 either high-pressure sodium or LED, which increase light output enhancing nighttime safety while deterring crime and providing residents with an improved nighttime environment. PPL maintains approximately 1,100 additional streetlights 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 ACCOMPLISHMENTS:

- inspected quarterly borough-owned and PPL lights
- assisted other departments with electrical issues
- installed LED light fixture in Borough-owned street light on trial basis
- started replacement of underground wiring on N. Hanover Street
- replaced/troubleshot 100 parking garage and parking lot lights

2018 GOALS:

- complete replacement all underground wiring for the Borough-owned 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

Graph 46.

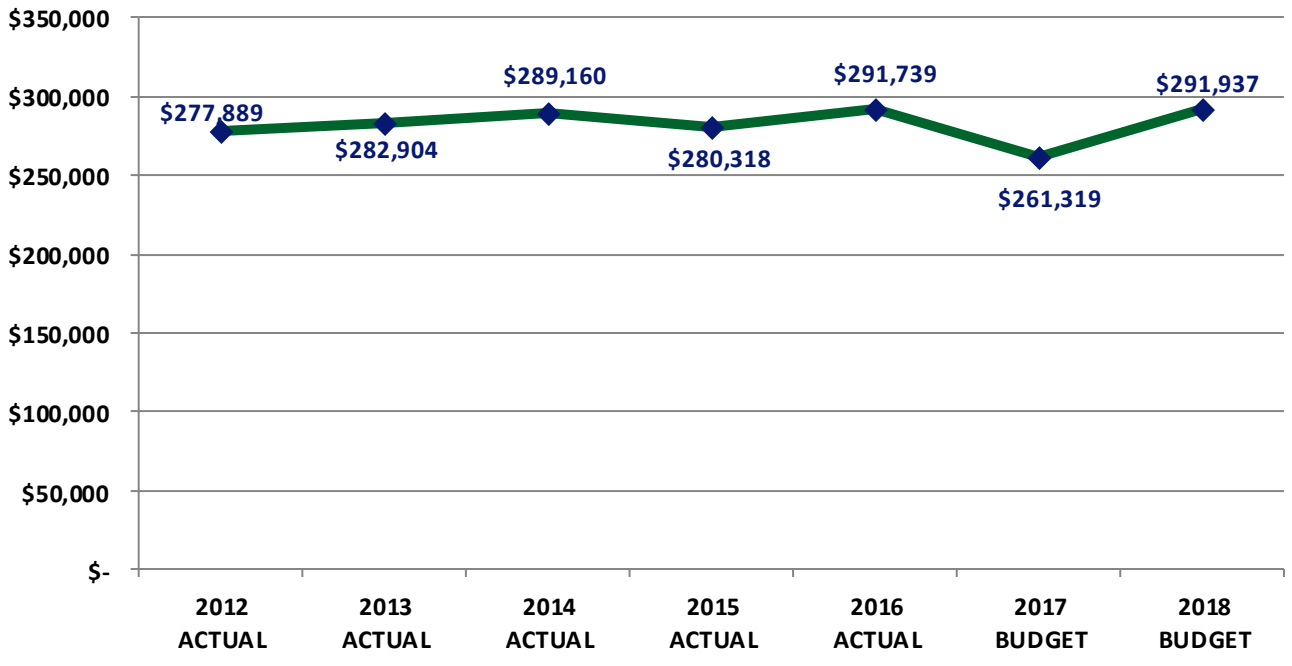
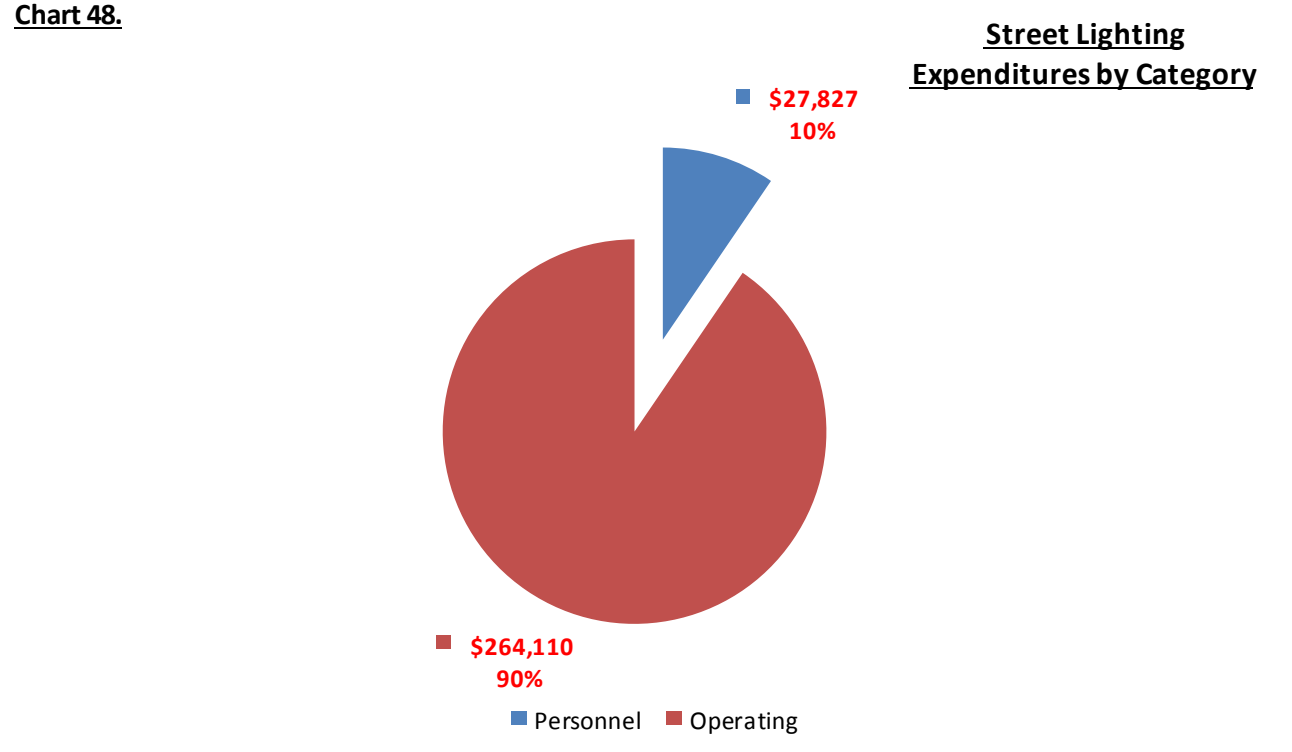


Chart 48.



FUND: General

DEPARTMENT: Public Works

FUNCTION: Stormwater Management



FUNCTION OVERVIEW:

This budget provides funding for the operation, maintenance, and capital improvements of 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 the 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
- flushing storm sewers to keep them free flowing

2017 ACCOMPLISHMENTS:

2017 Goal	Actions Completed During 2017
implement stormwater improvements at Cherry and Louther Streets in conjunction with Dickinson College under stormwater BMP implementation grant	Grant agreement executed and design completed. Bidding and construction scheduled for 2018
complete design of stormwater park along Fairground Avenue	60% design completed under growing greener grant
remain in compliance with MS4 program requirements	Completed successful audit by DEP of MS4 program
complete diversion of stormwater from Nottingham Area to Valley Meadows Park	Design completed and currently in permitting phase
partner with ALLARM for public education, outreach, and public involvement and participation in compliance with MS4 permit	ALLARM continued "adopt a storm drain," rain barrel workshop, stormwater newsletter, and LeTort monitoring programs
Conduct stormwater funding evaluation to support MS4 Permit compliance and stormwater improvement projects	Retained and supported Raftelis Financial Consultants to perform funding study and public outreach. Final report submitted to Council in October

2018 GOALS:

- complete construction of stormwater improvements at Cherry and Louther Streets in conjunction with Dickinson College
- complete diversion of stormwater from Nottingham Area to Valley Meadows Park
- participate with Dickinson College in evaluation and design of stormwater improvements to address flooding at intersection of High and West Streets
- implement funding recommendations of Raftelis Financial Consultants' stormwater funding feasibility study final report
- develop master plan for upgrade and rehabilitation of Borough stormwater management system
- seek funding for Fairground Avenue Stormwater Park
- continue to partner with ALLARM for public education, outreach, and public involvement and participation in compliance with MS4 permit
- implement Chesapeake Bay Pollutant Reduction Plan in compliance with the Borough's MS4 permit
- maintain 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
- submit annual MS4 progress report to Pennsylvania DEP
- update Borough GIS mapping database to identify all Borough-owned stormwater outfalls in compliance with the Borough's MS4 permit
- design and install stormwater BMP at public works garage to address runoff from material storage areas

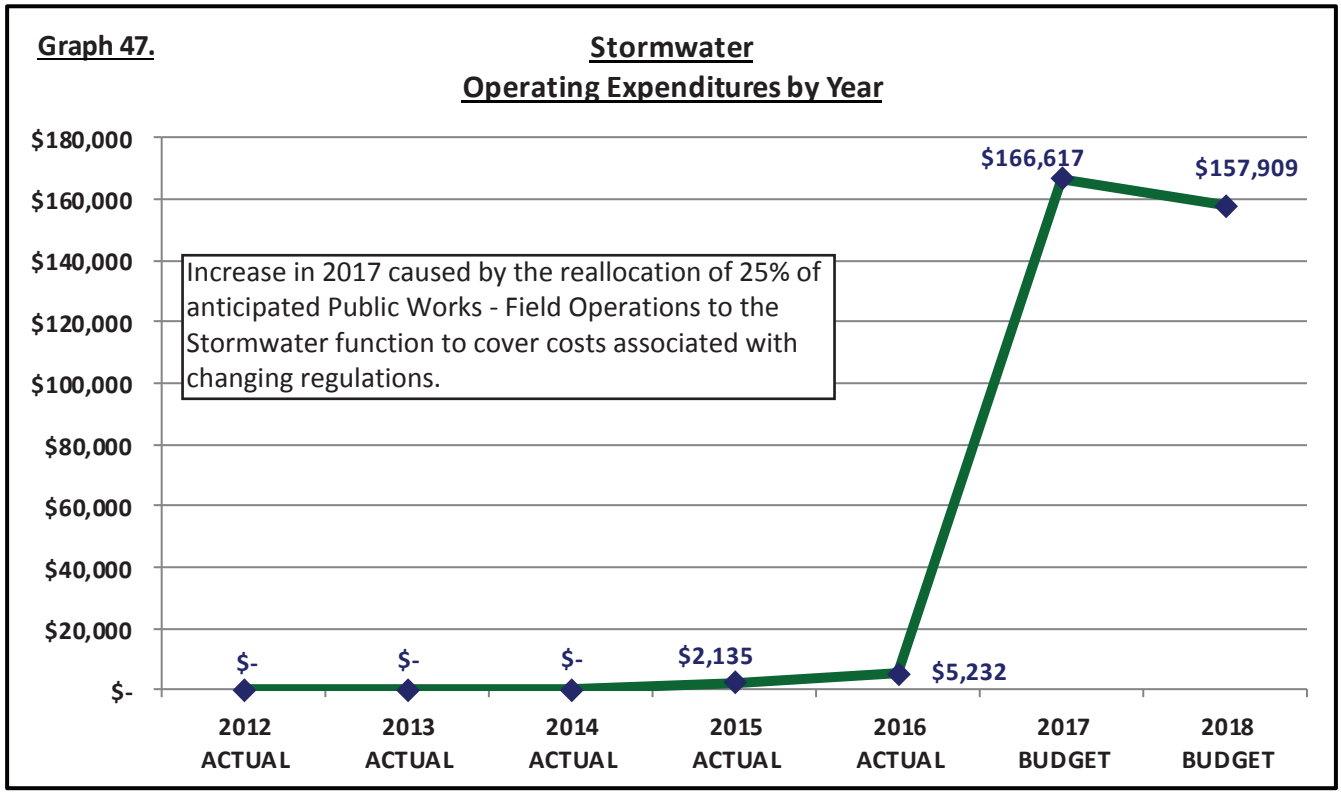
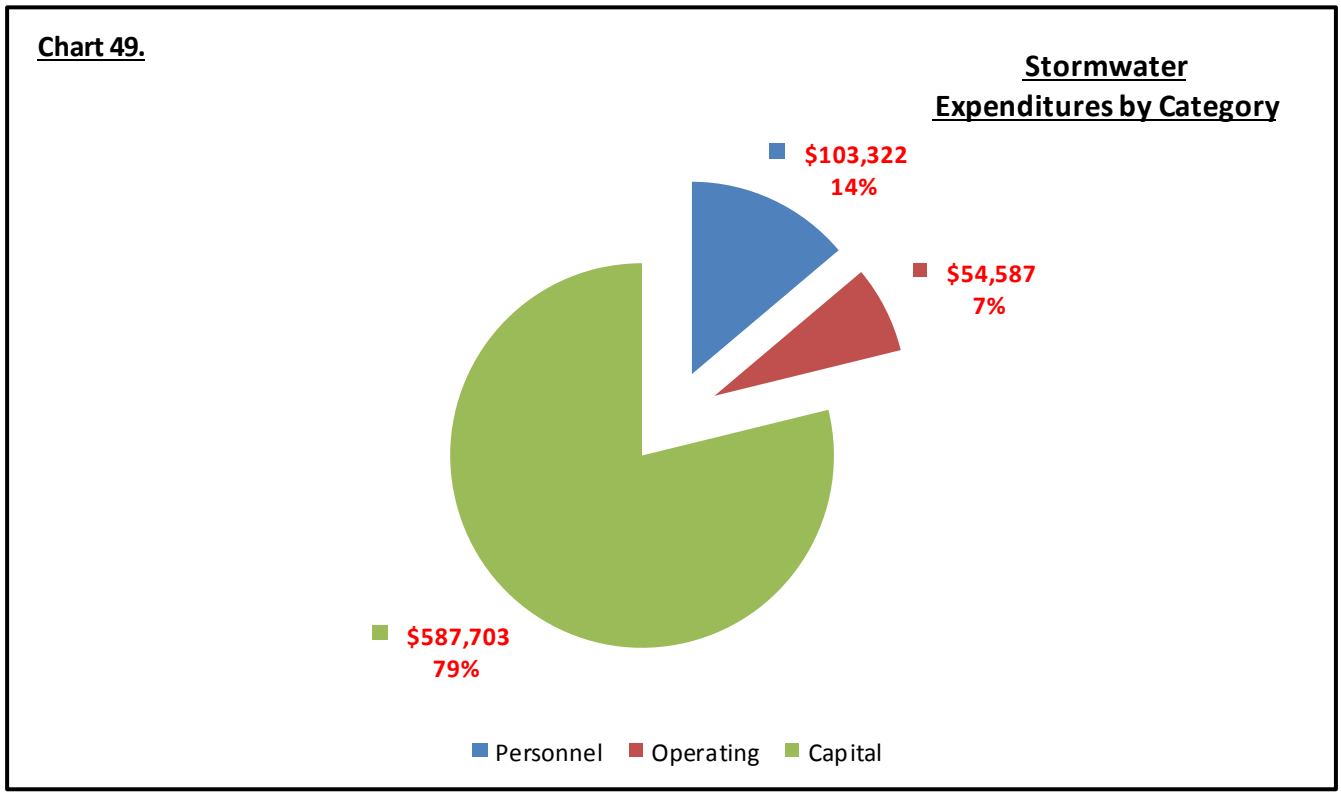


Chart 49.



Graph 48.

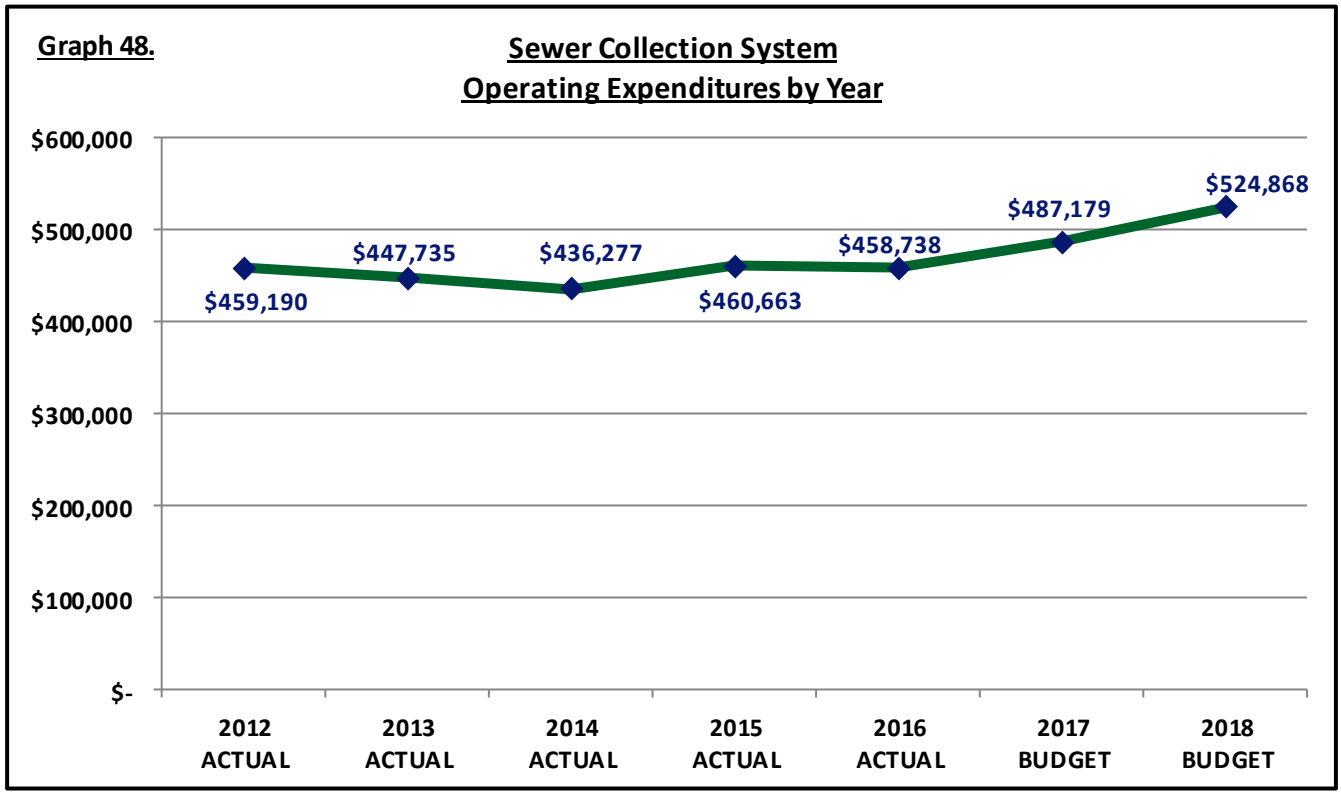
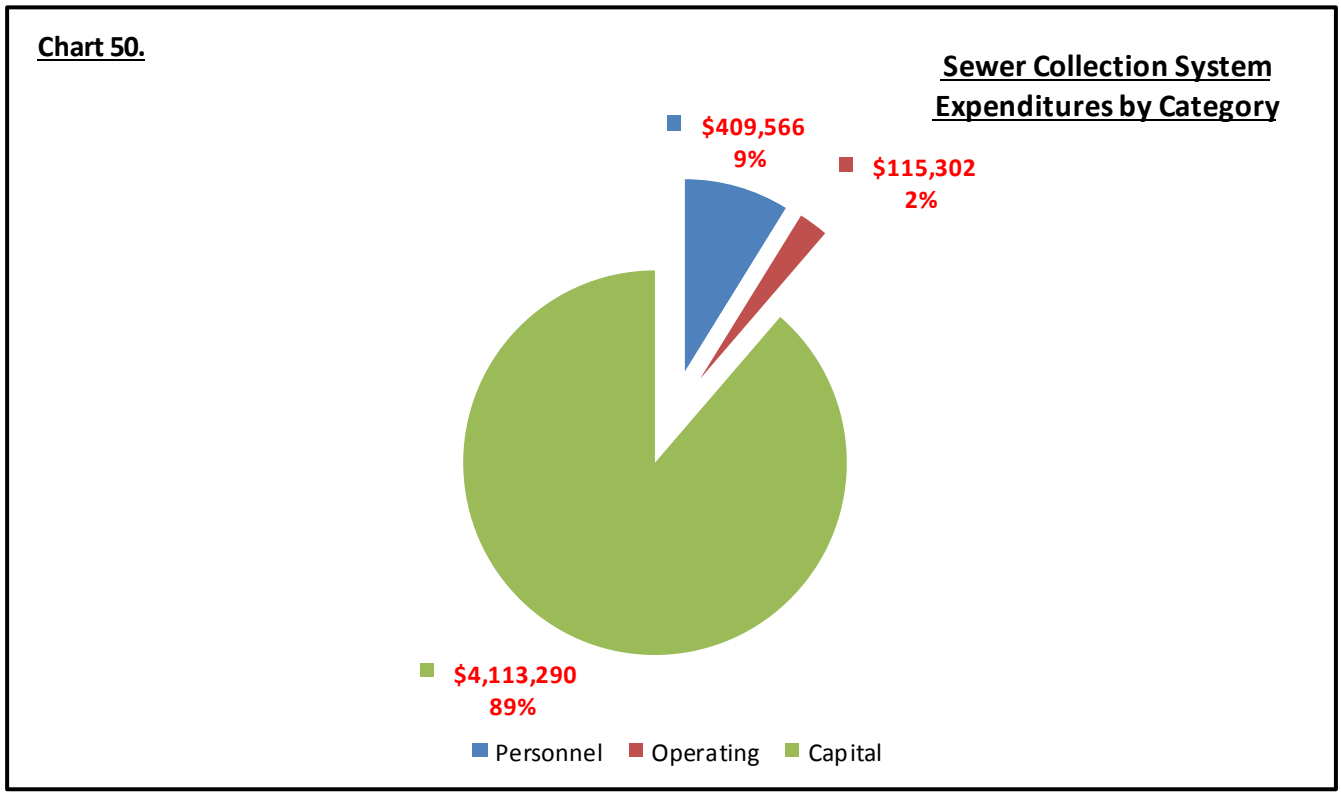


Chart 50.



Graph 49.

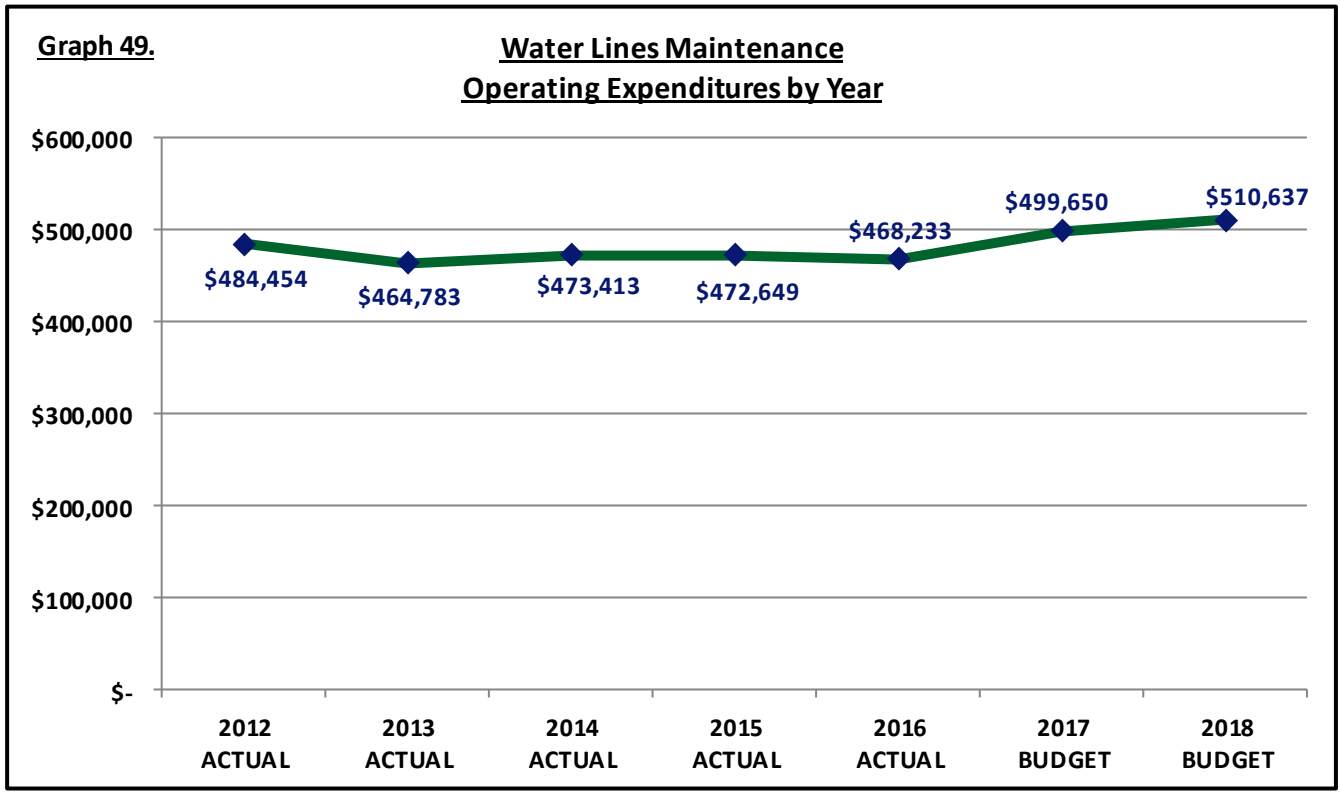
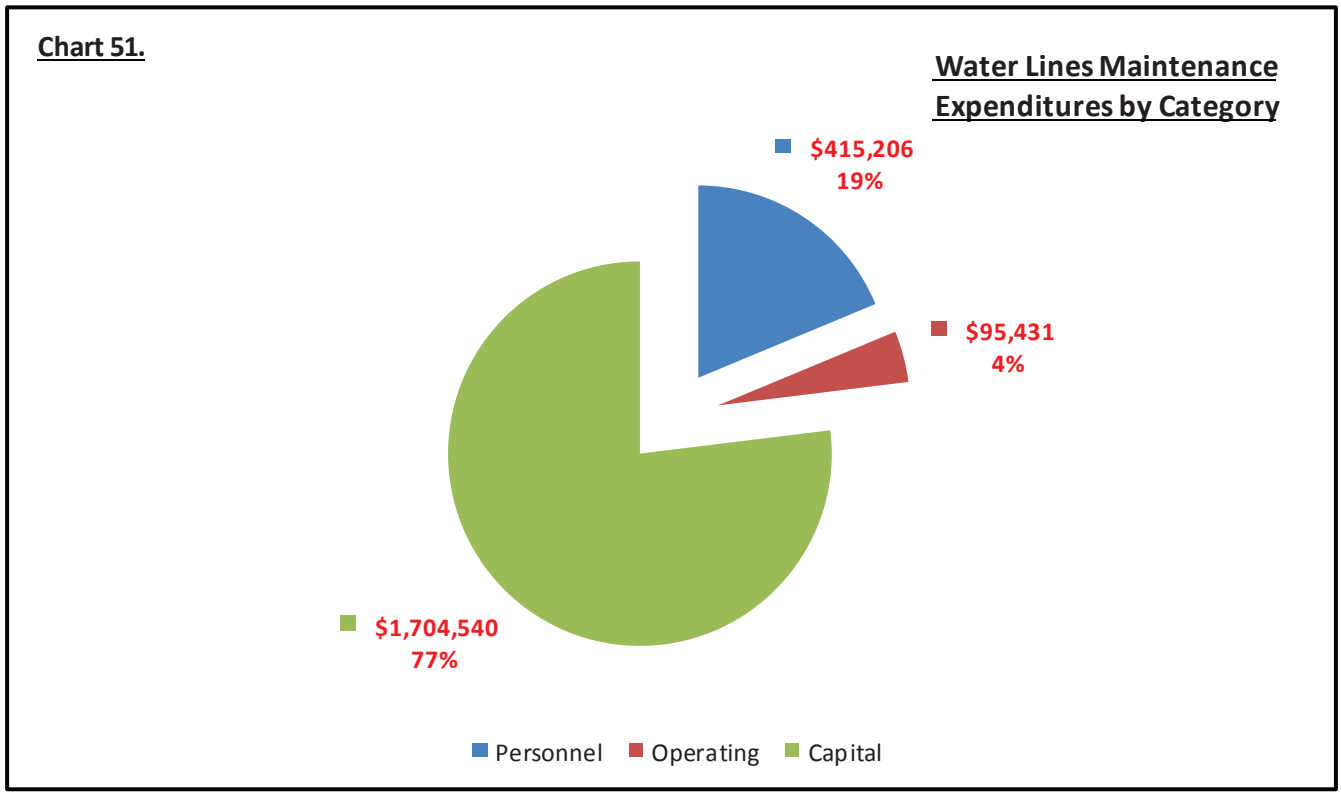


Chart 51.



Graph 50.

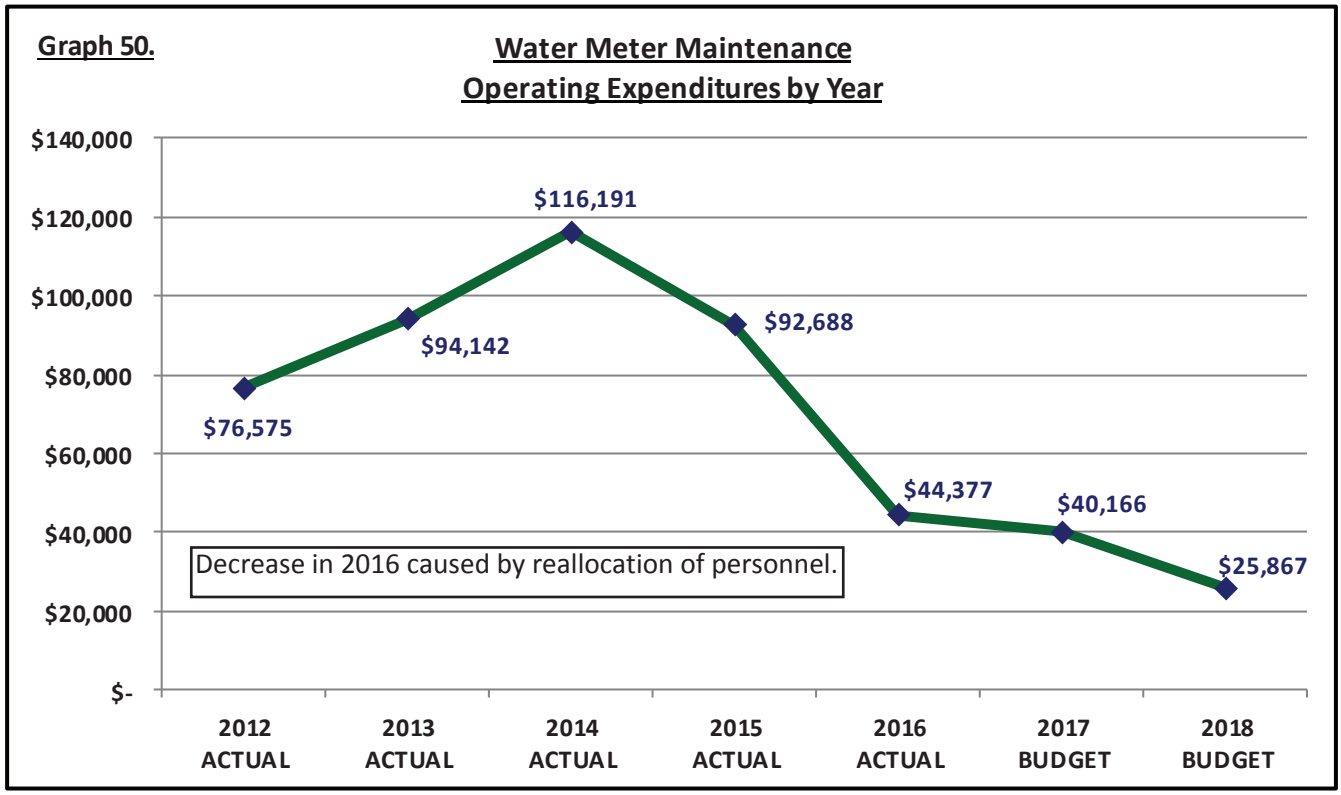
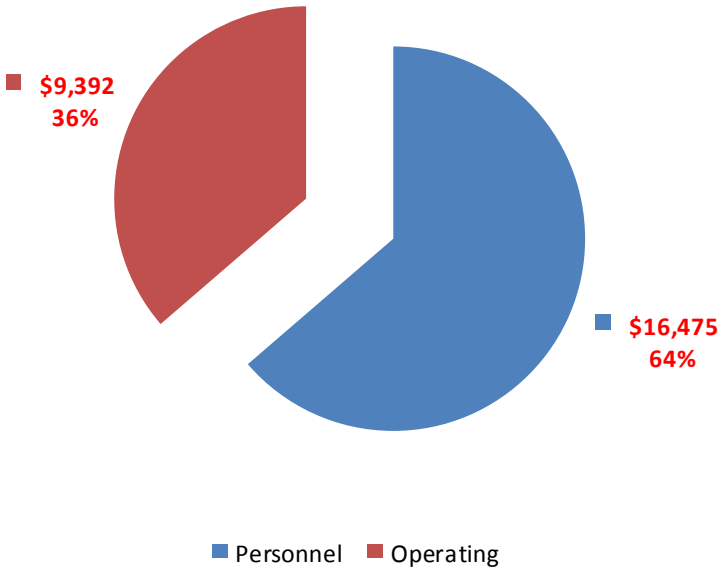


Chart 52.

Water Meter Maintenance Expenditures by Category



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 Accomplishments:

- composted 135 tons of leaves
- composted 500 CY of brush
- loaded leaf mulch and tanbark for residents at compost facility
- hauled unacceptable compost trash to landfill
- delivered trash bags to local retailers for sale
- delivered recycling containers to Borough Hall for sale
- picked up litter at various locations in the Borough
- continued biodegradable paper bags only use for curb leaf pickup
- created summer and winter operating hours to reflect day length and facility use
- implemented fee for commercial use of site
- reduced equipment rental costs by 30% by adjusting operating protocol

2018 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
- submit compost facility permit application to PADEP
- evaluate stormwater BMPs to reduce impact of site runoff to LeTort Spring Run

Graph 51.

Solid Waste Collection & Disposal Operating Expenditures by Year

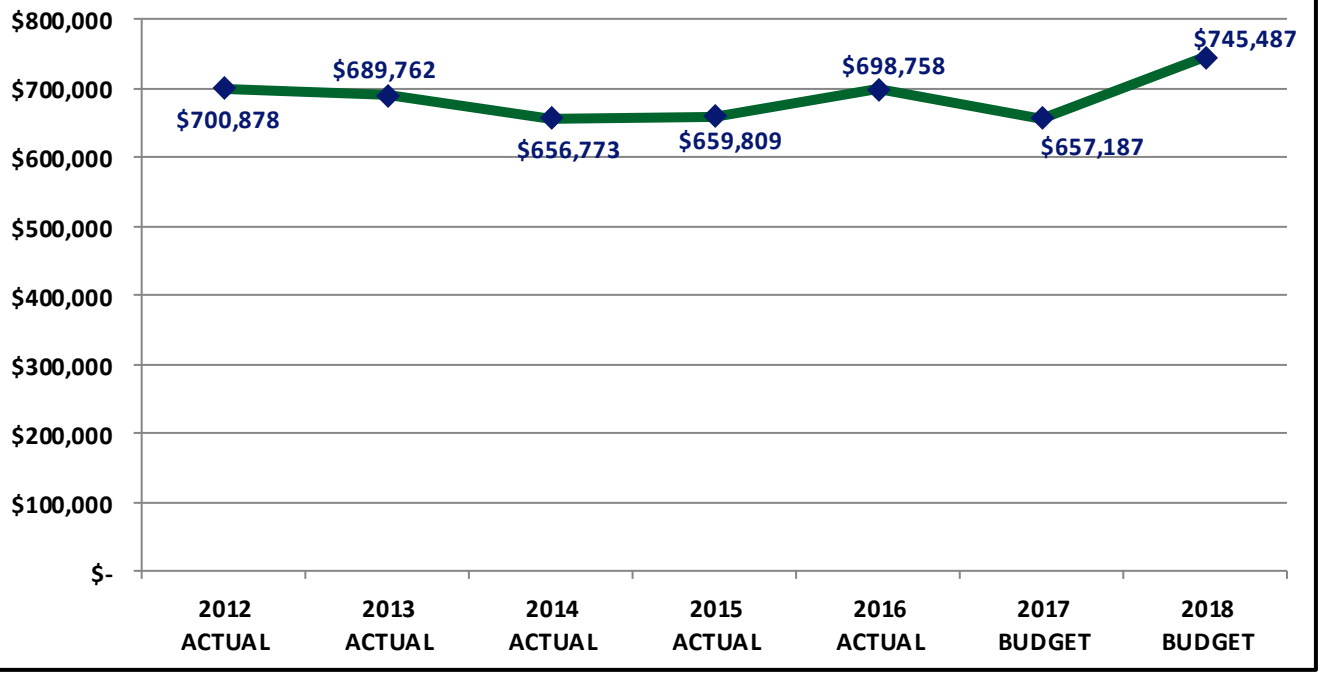


Chart 53.

Solid Waste Collection & Disposal Expenditures by Category



Department of Parks & Recreation

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Chart 54.

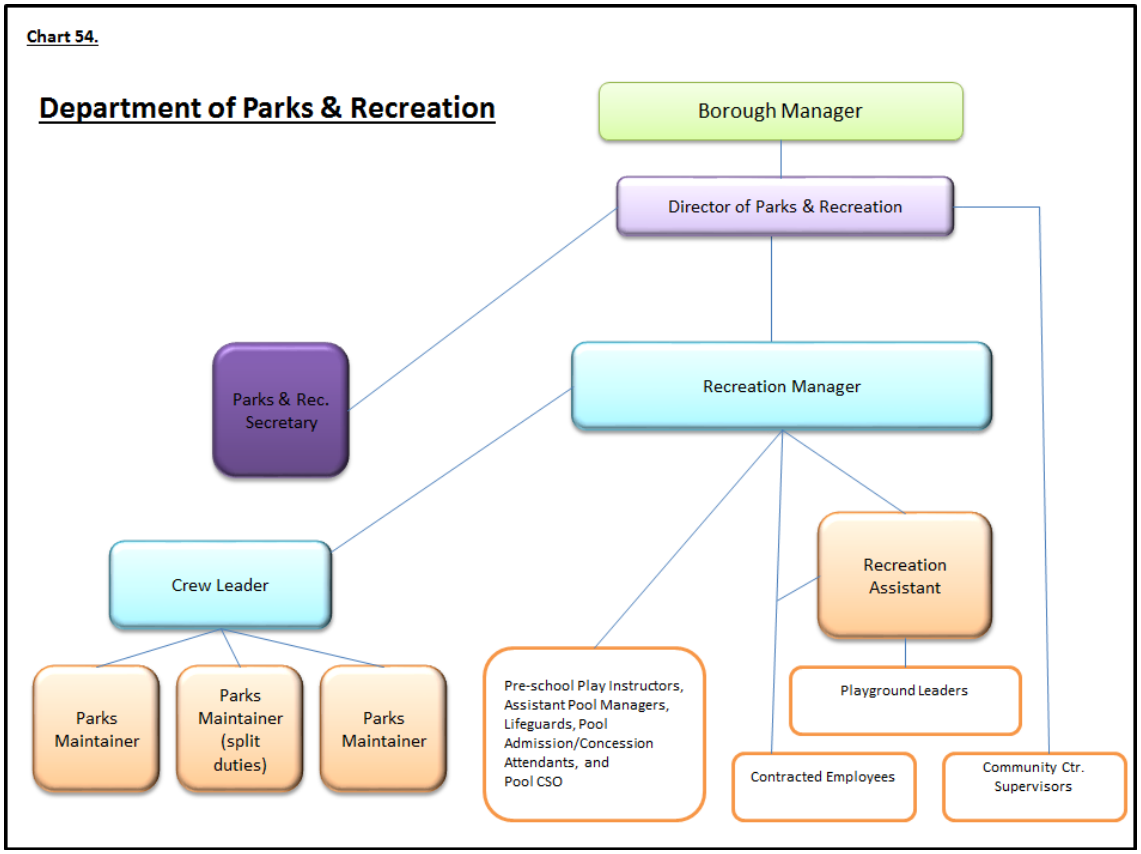


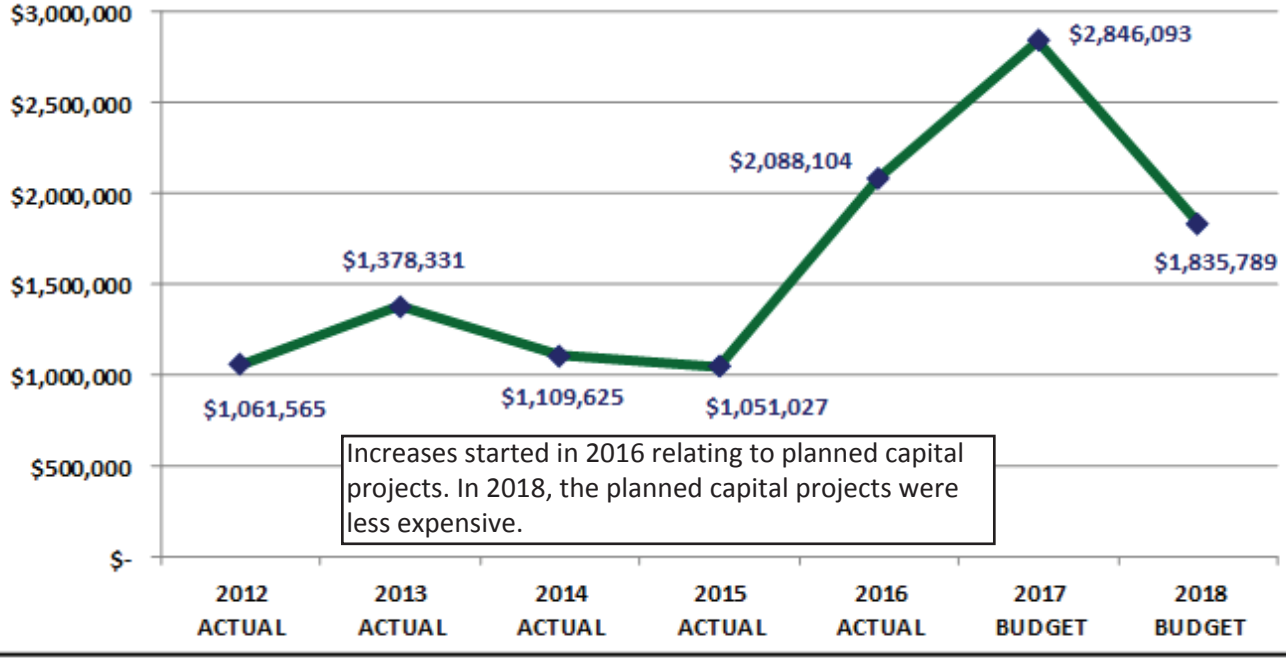
Table 22.

Department of Parks & Recreation Expenditures

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
Parks and Recreation Admin.							
Operating Expenditures	189,614	199,761	181,471	185,835	191,891	203,496	211,301
Capital Expenditures	-	-	-	-	-	-	-
Total	**189,614**	**199,761**	**181,471**	**185,835**	**191,891**	**203,496**	**211,301**
Recreation Services							
Operating Expenditures	164,795	170,373	180,912	180,787	189,032	200,057	204,584
Capital Expenditures	-	-	-	-	-	-	-
Total	**164,795**	**170,373**	**180,912**	**180,787**	**189,032**	**200,057**	**204,584**
Swimming Pool							
Operating Expenditures	132,509	119,320	131,349	141,566	145,351	154,091	163,564
Capital Expenditures	-	10,770	56,856	15,396	77,103	30,000	-
Total	**132,509**	**130,090**	**188,205**	**156,962**	**222,454**	**184,091**	**163,564**
Parks Maintenance							
Operating Expenditures	334,891	350,926	339,756	347,333	342,863	353,031	384,201
Capital Expenditures	142,538	432,179	103,731	55,083	1,000,313	1,653,330	542,251
Total	**477,429**	**783,105**	**443,487**	**402,416**	**1,343,176**	**2,006,361**	**926,452**
Shade Trees							
Operating Expenditures	9,233	10,917	6,960	6,871	11,679	7,000	7,000
Capital Expenditures	-	-	-	-	-	-	-
Total	**9,233**	**10,917**	**6,960**	**6,871**	**11,679**	**7,000**	**7,000**
Community Center							
Operating Expenditures	87,985	82,501	94,339	93,018	109,418	101,388	101,488
Capital Expenditures	-	1,584	14,251	25,138	20,454	143,700	221,400
Total	**87,985**	**84,085**	**108,590**	**118,156**	**129,872**	**245,088**	**322,888**
Total	**1,061,565**	**1,378,331**	**1,109,625**	**1,051,027**	**2,088,104**	**2,846,093**	**1,835,789**

Graph 52.

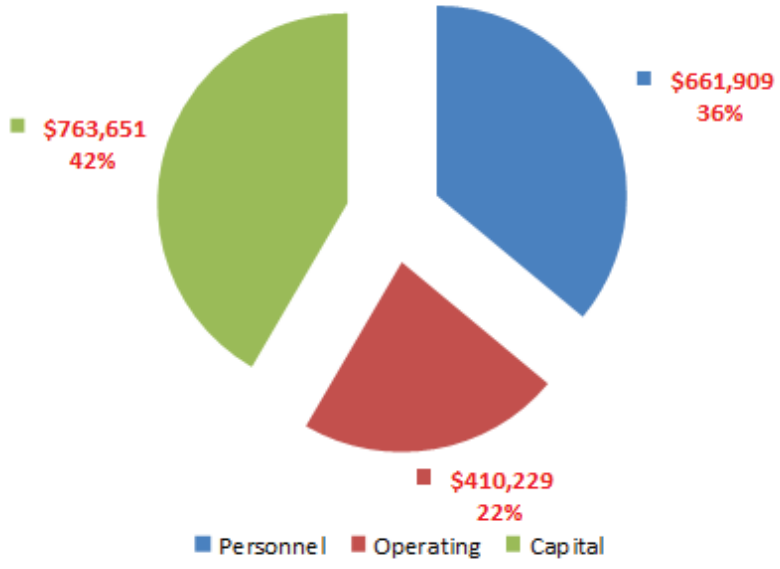
Department of Parks & Recreation
Total Expenditures by Year



Increases started in 2016 relating to planned capital projects. In 2018, the planned capital projects were less expensive.

Chart 55.

Department of Parks & Recreation
Expenditures by Category



FUND: General

DEPARTMENT: Parks and Recreation

FUNCTION: Administration



FUNCTION OVERVIEW:

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

SERVICES PERFORMED:

- Management of:
  - Park maintenance
  - Recreation programs and events
  - Municipal Swimming Pool
  - Park planning, development and grant writing
  - Community Center
  - Shade Tree Ordinance

2017 ACCOMPLISHMENTS:

- awarded $200,446 in grant funding from the Commonwealth Financing Authority's Greenway, Trails, and Recreation Program for the Valley Meadows Park Lacrosse Field and Vegetative Berm Improvement Project
- applied for a Land Partnership grant to assist in costs for rehabilitation of the south side tennis courts at Mooreland Athletic Area
- applied for $244,375 in grant funding from the Commonwealth Financing Authority's Greenway, Trails and Recreation Program for the construction of the park amenities component that overlays stormwater management infrastructure in Lot B of the Fairground Avenue Linear Stormwater Park
- completed grant administration and construction of the West End Trail Connection.

2018 GOALS:

- maintain or increase satisfaction of recreational programs and beauty of park facilities
- work with agencies and organizations on how to promote, advertise and record usage data for the bicycle and pedestrian trail network
- address Gatehouse deficiencies and pursue potential leasing through the Army War College, Dickinson College and/or Dickinson School of Law

Graph 53.

Parks & Recreation Admin.
Operating Expenditures by Year

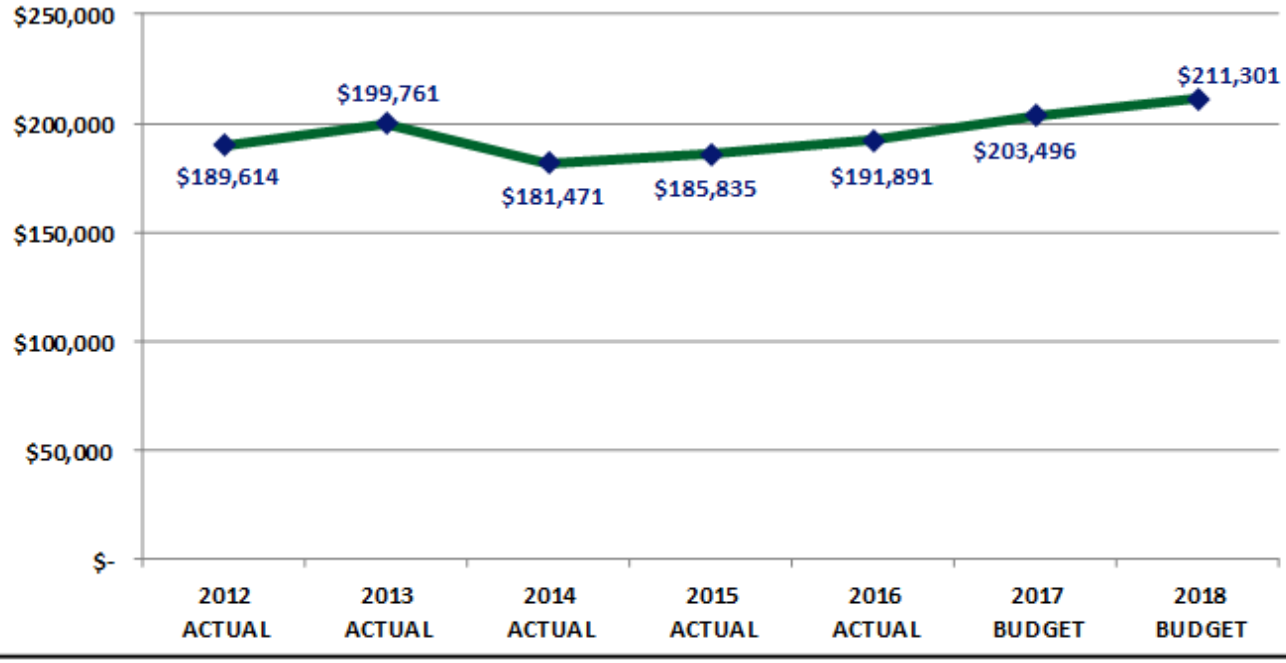


Chart 56.

Parks & Recreation Admin.
Expenditures by Category



FUND: General

DEPARTMENT: Parks and Recreation

FUNCTION: Recreation Services



FUNCTION OVERVIEW:

The recreation services division's primary responsibility is to provide a wide range of programs in order to meet the culturally diverse needs of Borough residents. Each year, old and new programs are offered to the community that provide safe, fun activities to meet the interests of all ages. A fee schedule is used so Borough residents may enjoy a reduced rate for programs and services.

SERVICES PERFORMED:

- Recreation opportunities:
  - pre-school programs (such as Busy Bees, Pre-School Play Tumbling Tots, Ballet Bunnies, Daring Dragons, etc.)
  - youth programs (such as after school, summer day camp, Memorial Park Playground, Bricks for Kidz, Robotz and More!, The Powers Within I and II, Zumba Kids, Soccer Shots, tumbling, etc.)
  - adult programs (such as Zumba, belly dance, women's empowerment, Getting Paid to Talk, etc.)
  - multi-age/family programs (such as fencing and pickleball)
  - sports/leagues (youth basketball camp, co-ed softball, sand volleyball, indoor volleyball, basketball open gym, soccer open gym, youth tennis lessons, etc.)
  - special events (such as summer artist series and Halloween Parade)
  - special events (such as the peanut carnival with Carlisle Summerfair)
- discounted amusement park tickets

2017 ACCOMPLISHMENTS:

- redesigned the tri-annual program and park guide to include more detail on the park and facility amenities, along with rental information
- co-ordinated 204 recreation programs for all ages
- resale of discounted amusement park tickets from May - September
- expanded recreational opportunities to include new programs including How to Be a Clown, Chidokwan Karate, Essential Oils for Natural Health, and Nia
- received $821 from the PA Council on the Arts to help offset costs for the Summer Artist (concert) Series
- sponsorship received up to $640 in monetary prize from Hooke, Hooke, & Eckman Realtors for 1st – 4th place winners in the Carlisle Halloween Parade
- utilized $5,000 of CDBG funds to enrich the lives of approximately 36 children in the Hope Station opportunity area
- recruited 6 volunteers for the After School Program and 2 volunteer League Coordinators

2018 GOALS:

- increase marketing efforts to promote new programs
- find additional ways to reach the senior population
- survey community needs for recreational opportunities

Graph 54.

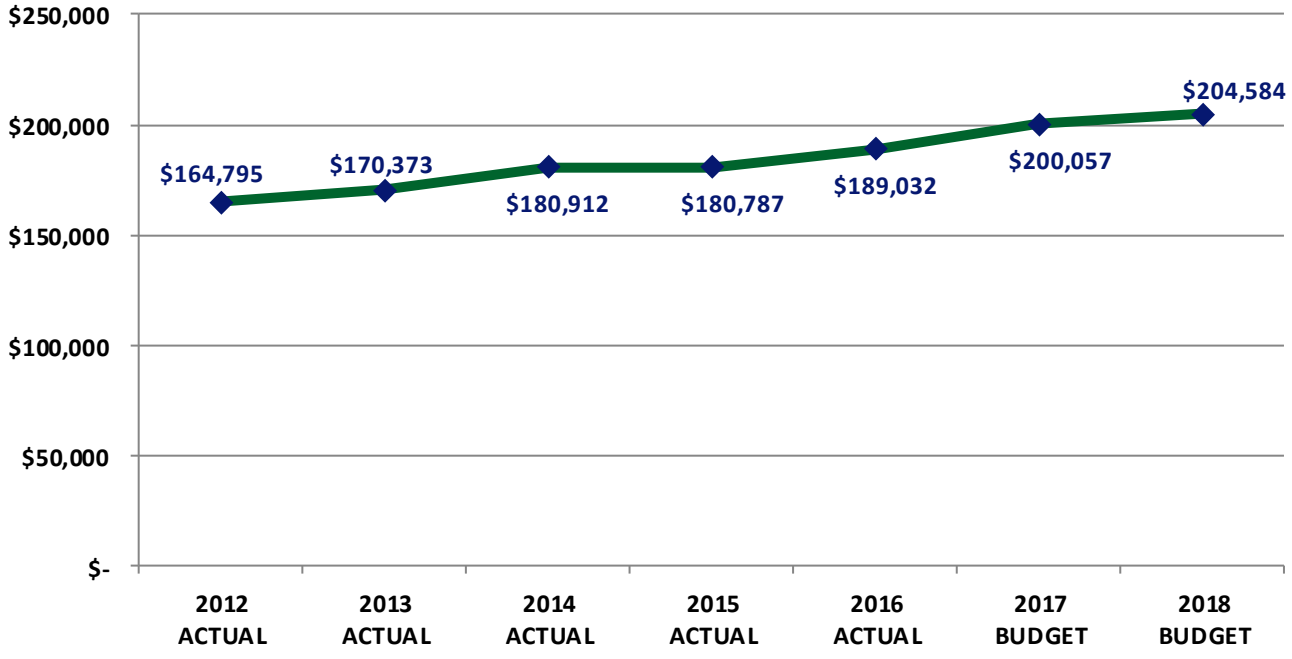
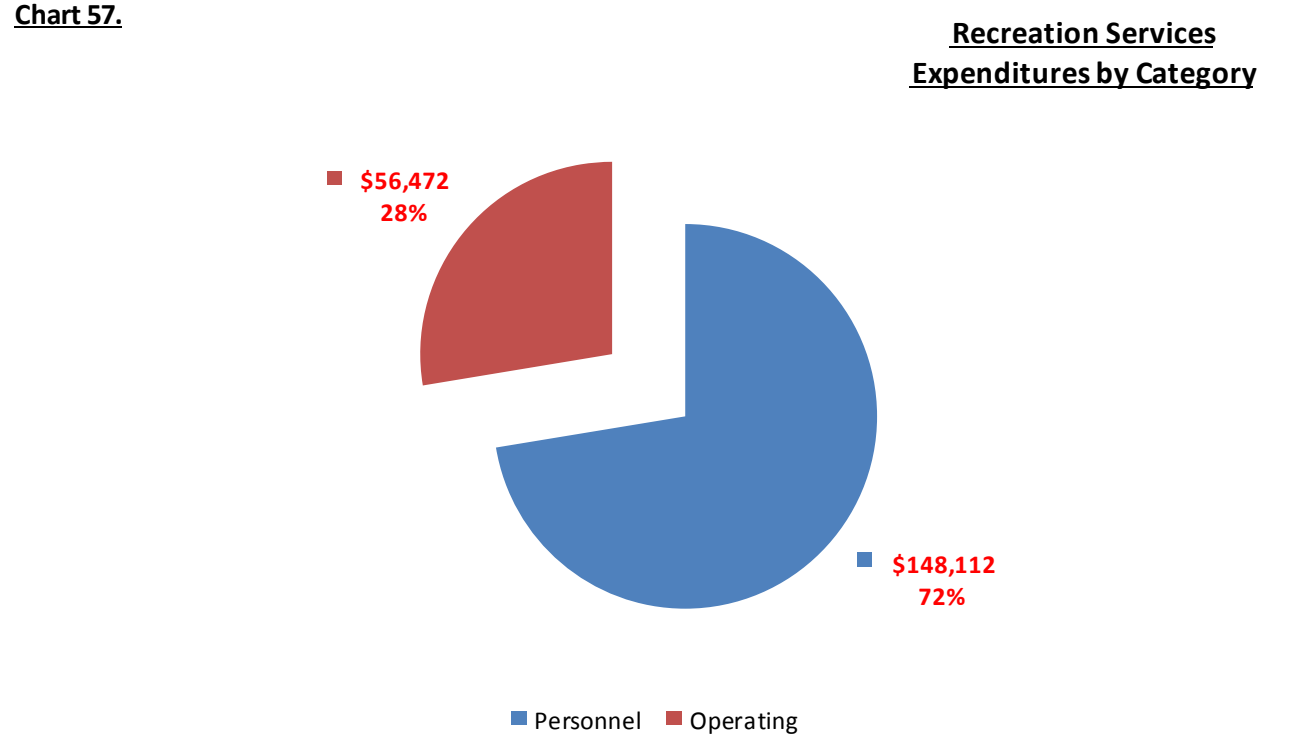


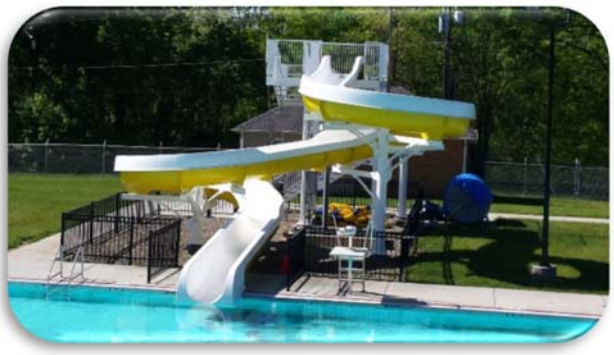
Chart 57.



FUND: General

DEPARTMENT: Parks and Recreation

FUNCTION: Swimming Pool



FUNCTION OVERVIEW:

Carlisle Community Pool is a public outdoor swimming pool available to both residents of Carlisle Borough and non-residents alike. The revenues in 2017 from season passes, daily admissions, private and public pool parties, and concessions make up approximately 67% of the pool's operating budget, excluding the capital expense. A fee schedule is used so Borough residents may enjoy a reduced rate for programs and services at the pool.

SERVICES PERFORMED:

- open daily from Memorial Day weekend though Labor Day weekend (excluding days when Carlisle Area Schools are in session)
- available daily lap swimming, climbing wall and giant twisting water slide
- aquatic programs including pre-school Little Skimmers, and youth swim lessons
- special events including Open Swim Night with Carlisle Summerfair, Teen Night Pool Parties, Members Only-Pool Party, private and public pool parties
- Food concessions

2017 ACCOMPLISHMENTS:

- coordinated completion of the slide tower restoration project prior to opening day in May
- received $4,150 in the fourth year of the pool sponsorship program (up from $2,350 in 2016)
- created online advertisements with cumberlink.com (the Sentinel Newspaper) to expand marketing efforts
- created an Instagram account to expand marketing efforts

2018 GOALS:

- survey pool patrons to assess overall user satisfaction and facility needs
- implement planning process to improve recreation area, bathhouse and food concessions
- offer more competitive wages and incentives for hiring pool staff, especially managers and lifeguards

Graph 55.

Swimming Pool
Operating Expenditures by Year

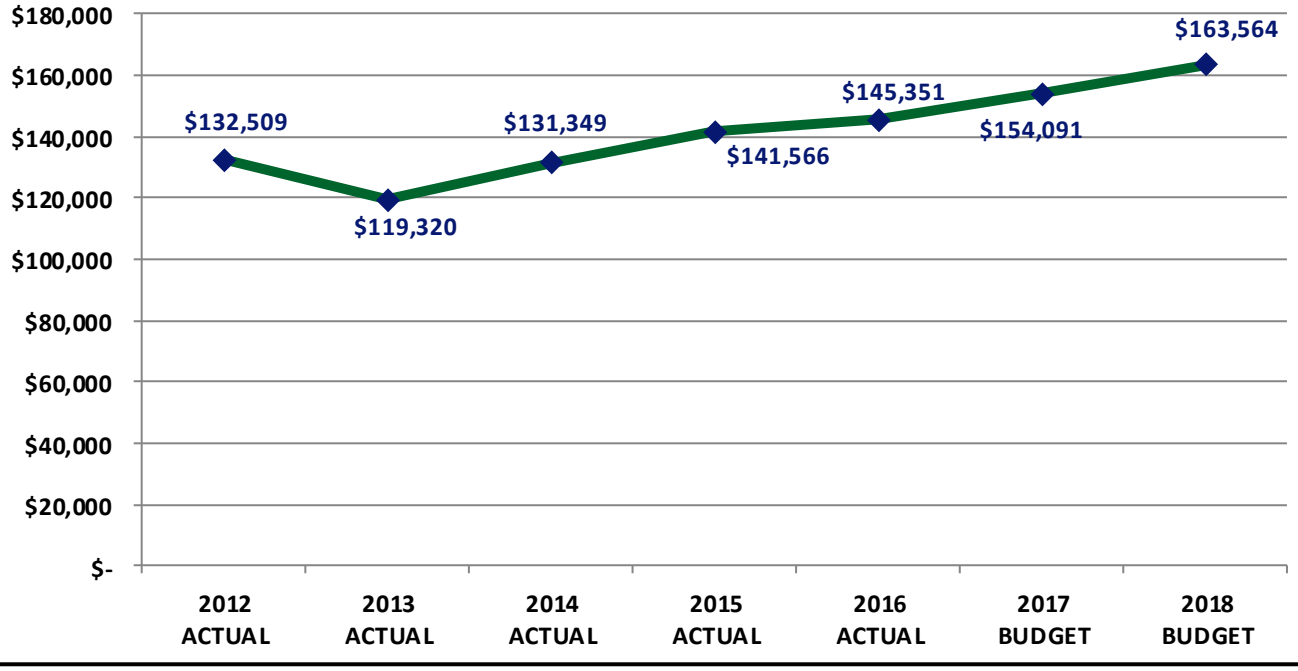
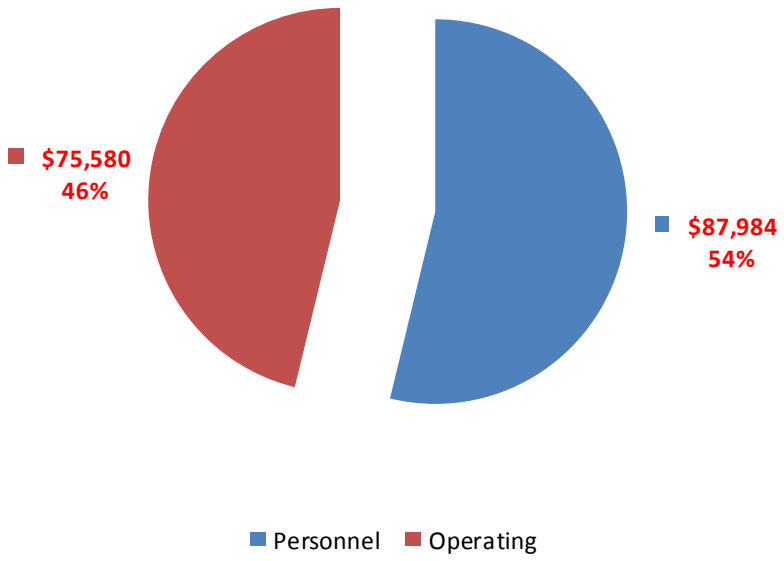


Chart 58.

Swimming Pool
Expenditures by Category



FUND: General

DEPARTMENT: Parks and Recreation

FUNCTION: Parks Maintenance



FUNCTION OVERVIEW:

The parks maintenance division's primary responsibility is to provide the community with beautiful and 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 ACCOMPLISHMENTS:

- completed the West End Trail Connection trail project including renovations to Valley Meadows Park, paving Forbes Path, installation of a parking area and the creation and installation of a bicycle and pedestrian trail from Valley Meadows Park to the Cumberland Valley Rail Trail at Allen Road
- completed the Vegetative Berm Improvement project
- completed Phase 2 of the Valley Meadow Park renovation project including the completion of the softball field and installation of a new multi-purpose field
- installed pickleball courts at LeTort Park
- with help from community organizations, installed a labyrinth at Biddle Mission Park and built the Born Learning Trail at Heberlig-Palmer Park
- completed the roof, electrical service, HVAC system, siding, floors, kitchen and accessible bathrooms at Shaffer Cabin

2018 GOALS:

- maintain or increase satisfaction and beauty of Borough parks
- complete renovations and begin leasing Shaffer Cabin and Gatehouse
- complete renovations to LeTort Park pavilion
- monitor Vegetative Berm Improvement project planting

Graph 56.

Parks Maintenance
Operating Expenditures by Year

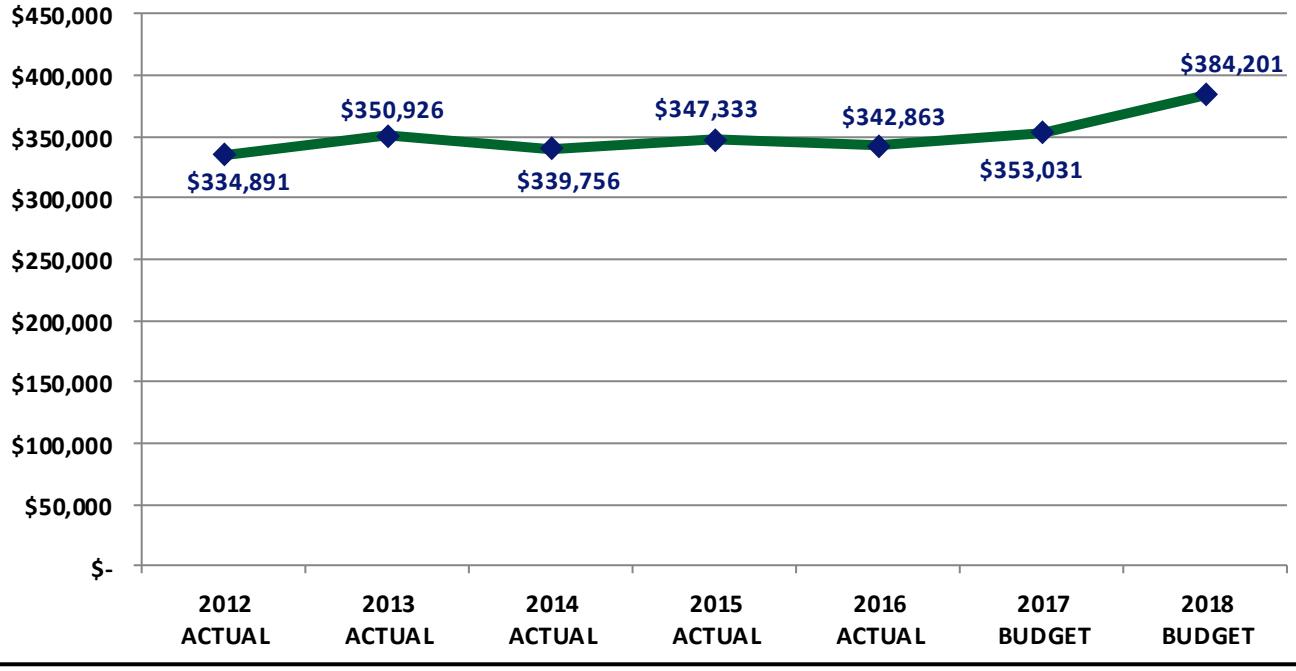
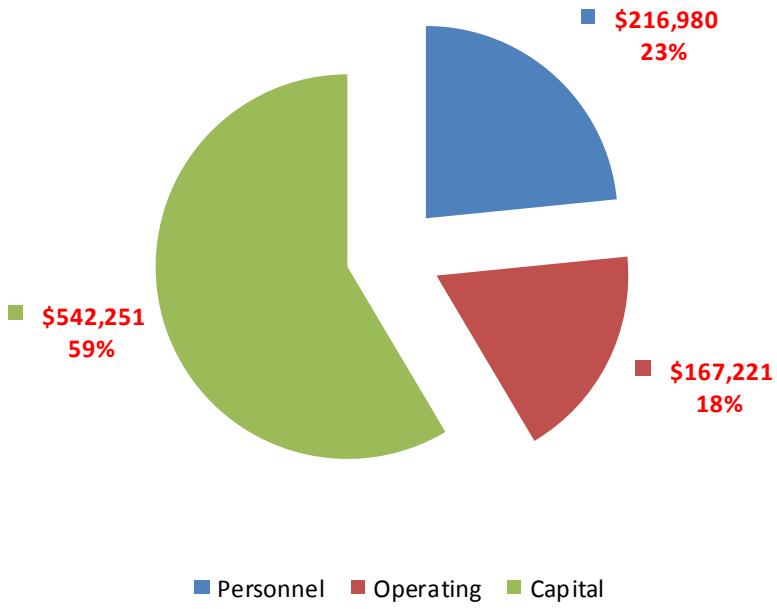


Chart 59.

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

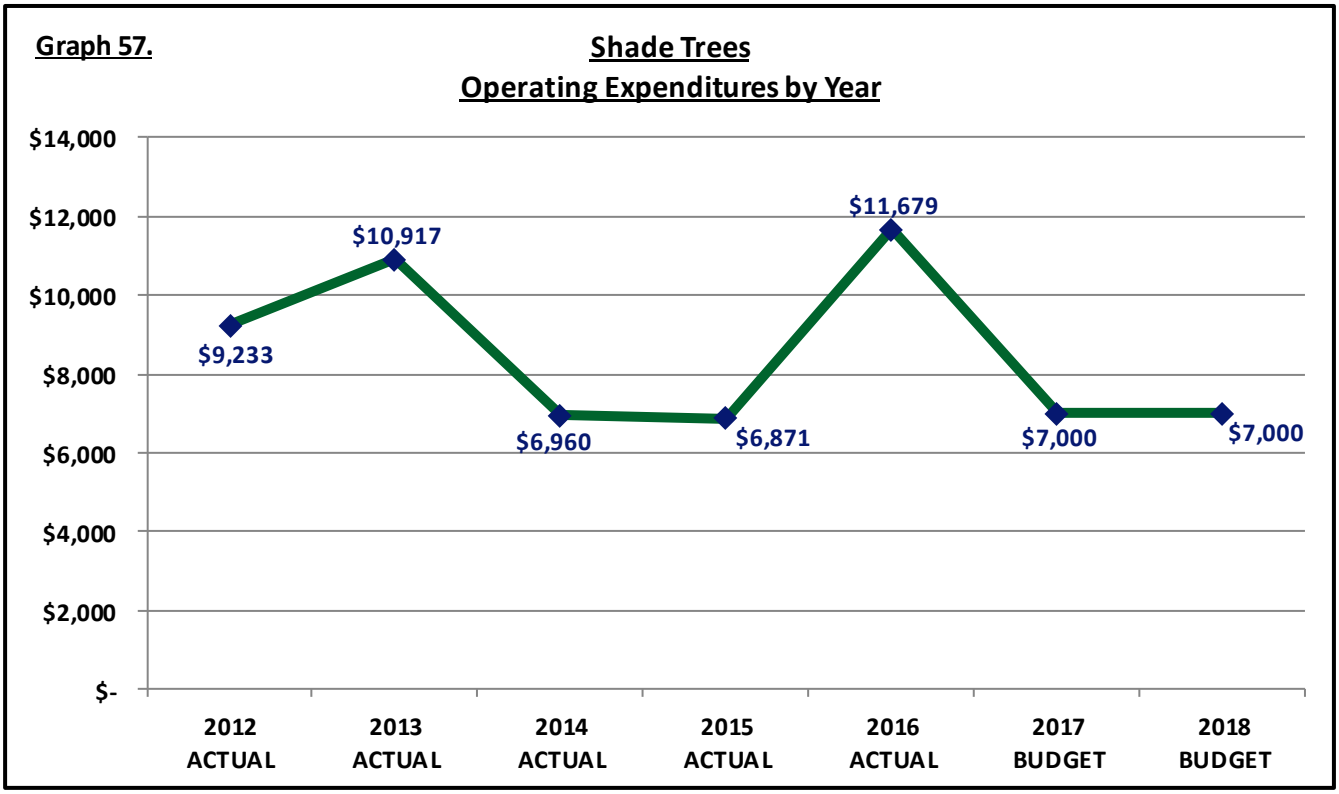
2017 ACCOMPLISHMENTS:

- performed 2017 street tree survey
- planted 13 street trees in spring and 9 street trees in fall through the free street tree program
- as of September 18, 2017, issued 86 pruning permits, 37 removal permits, and 18 planting permits
- approved Stromberg/Garrison & Associates' tree removal and replanting plan for the Carlisle Transportation Improvement Plan
- created a sidewalk vs. street tree flyer in cooperation with the codes division to inform residents of alternative methods of sidewalk repair that do not require tree removal

2018 GOALS:

- encourage planting and proper tree care to residents and downtown property owners
- seek grant funding to plant additional street trees

Graph 57.


Shade Trees
Operating Expenditures by Year
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$-
$9,233
$10,917
$6,960
$6,871
$11,679
$7,000
$7,000
2012 ACTUAL
2013 ACTUAL
2014 ACTUAL
2015 ACTUAL
2016 ACTUAL
2017 BUDGET
2018 BUDGET

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 ACCOMPLISHMENTS:

- completed sidewalk repairs required by the Carlisle Borough Code
- replaced the roof on the Gym 2 side of the gymnasium
- amended the lease with Resonate Community Church for additional rental space
- updated flooring in multi-purpose rooms 1, 2 & 3
- installed security cameras in lobby and parking lot
- between October 2016 and September 2017 the facility was rented 815 times and served 22,383 guests

2018 GOALS:

- explore ideas and identify approach to find a tenant for the second floor
- paint copula and gables on roof
- install air-conditioning in gymnasium

Graph 58.

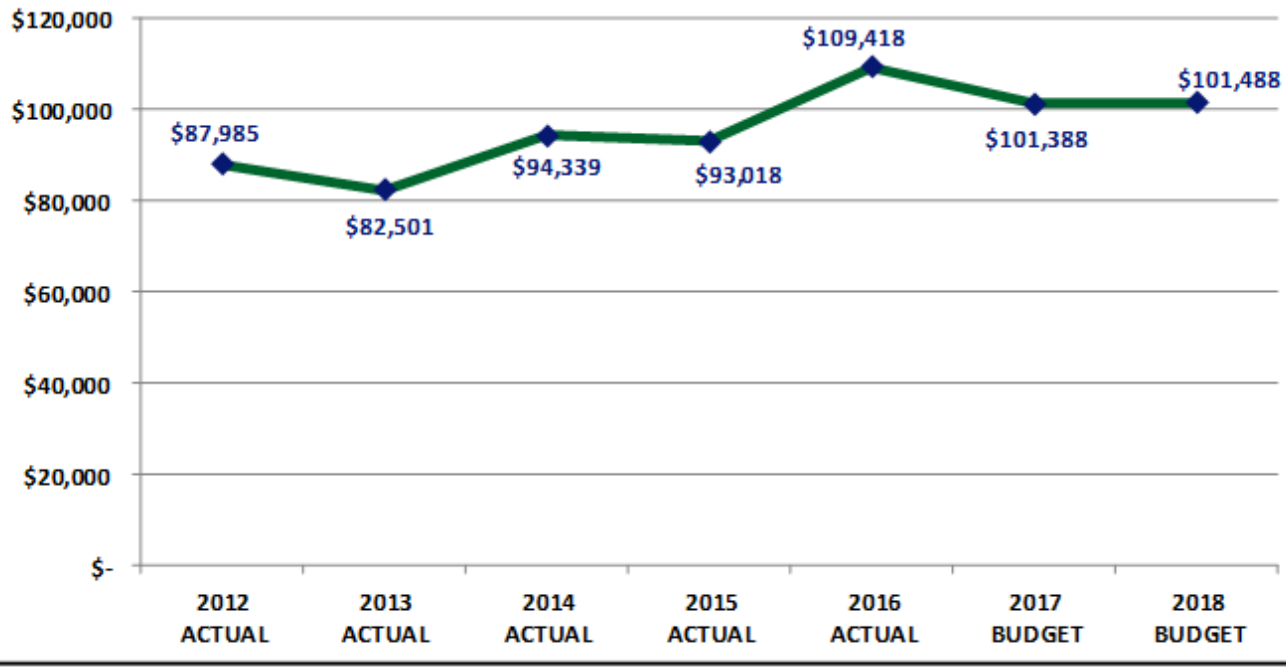
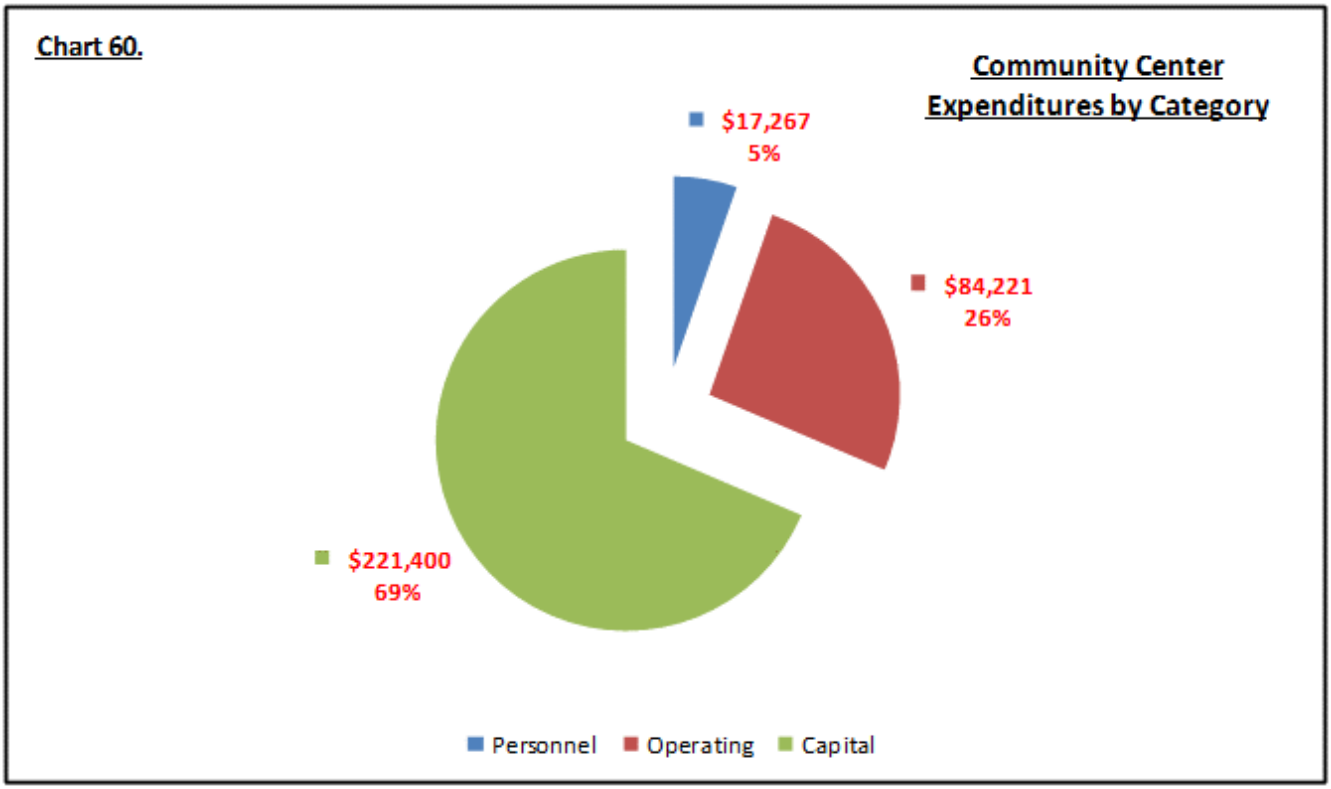


Chart 60.



Department of Treatment Plants

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Chart 61.

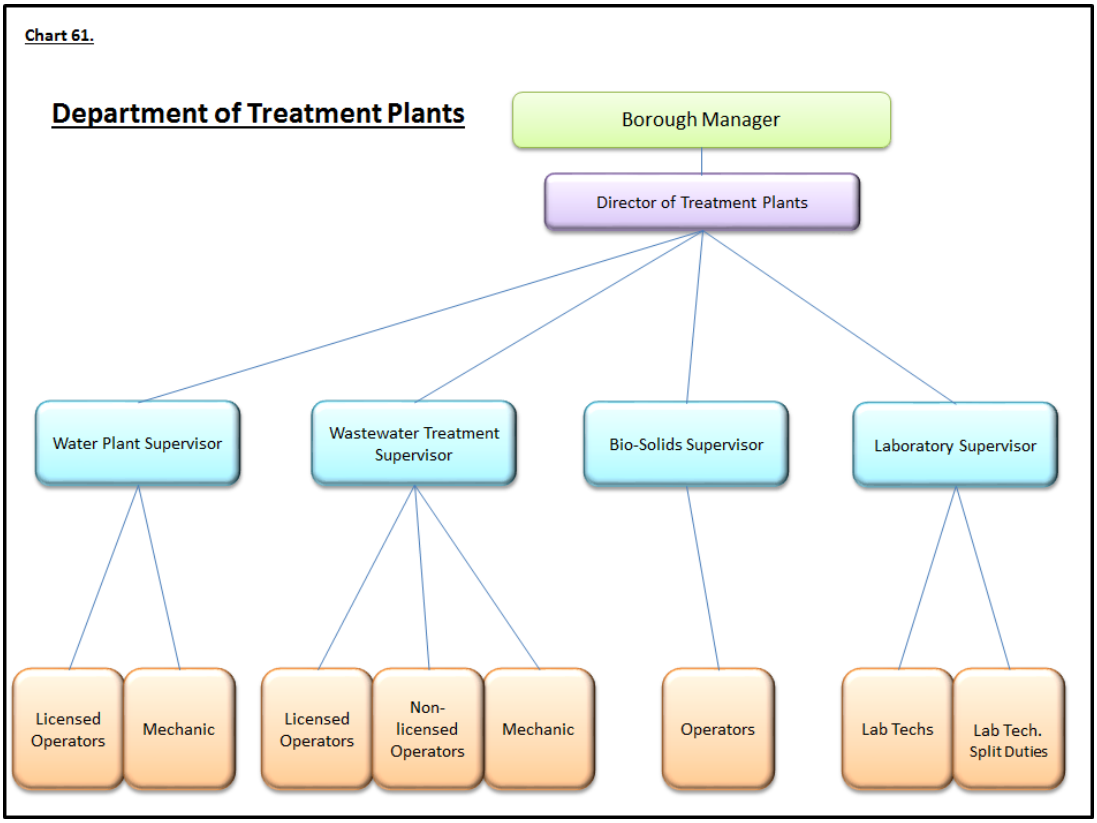


Table 23.

Department of Treatment Plants Expenditures

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
Water Lab							
Operating Expenses	119,823	128,132	138,470	136,564	139,435	157,989	159,022
Capital Expenses	-	-	-	-	-	-	9,000
Total	**119,823**	**128,132**	**138,470**	**136,564**	**139,435**	**157,989**	**168,022**
Water Treatment Plant							
Operating Expenses	1,047,795	1,134,311	1,211,148	1,211,161	1,438,586	1,212,109	1,293,635
Capital Expenses	-	-	-	-	33,656	140,300	411,500
Total	**1,047,795**	**1,134,311**	**1,211,148**	**1,211,161**	**1,472,242**	**1,352,409**	**1,705,135**
Sewer Lab							
Operating Expenses	481,437	471,665	459,413	462,320	483,297	534,935	553,898
Capital Expenses	-	-	-	-	-	8,000	-
Total	**481,437**	**471,665**	**459,413**	**462,320**	**483,297**	**542,935**	**553,898**
Lift Stations							
Operating Expenses	140,158	137,412	140,477	158,165	168,884	175,881	177,407
Capital Expenses	-	-	-	-	-	-	175,000
Total	**140,158**	**137,412**	**140,477**	**158,165**	**168,884**	**175,881**	**352,407**
Wastewater Treatment Plant							
Operating Expenses	1,082,174	1,035,836	1,106,000	1,135,067	1,113,386	1,230,705	1,168,573
Capital Expenses	42,413	-	-	-	-	115,000	-
Total	**1,124,587**	**1,035,836**	**1,106,000**	**1,135,067**	**1,113,386**	**1,345,705**	**1,168,573**
Bio-Solids Removal							
Operating Expenses	476,756	472,662	539,494	475,704	459,114	545,921	511,058
Capital Expenses	-	-	-	-	325	-	170,000
Total	**476,756**	**472,662**	**539,494**	**475,704**	**459,439**	**545,921**	**681,058**
Total	**3,390,556**	**3,380,018**	**3,595,002**	**3,578,981**	**3,836,683**	**4,120,840**	**4,629,093**

Graph 59.

Department of Treatment Plants
Total Expenditures by Year

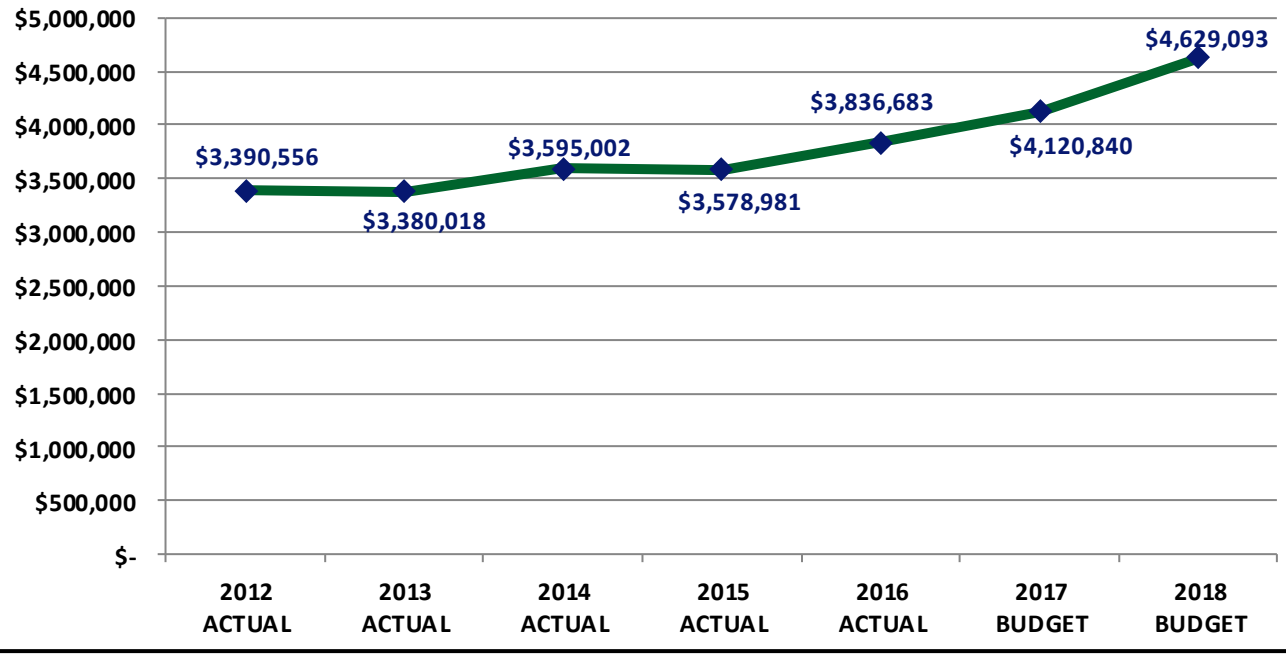
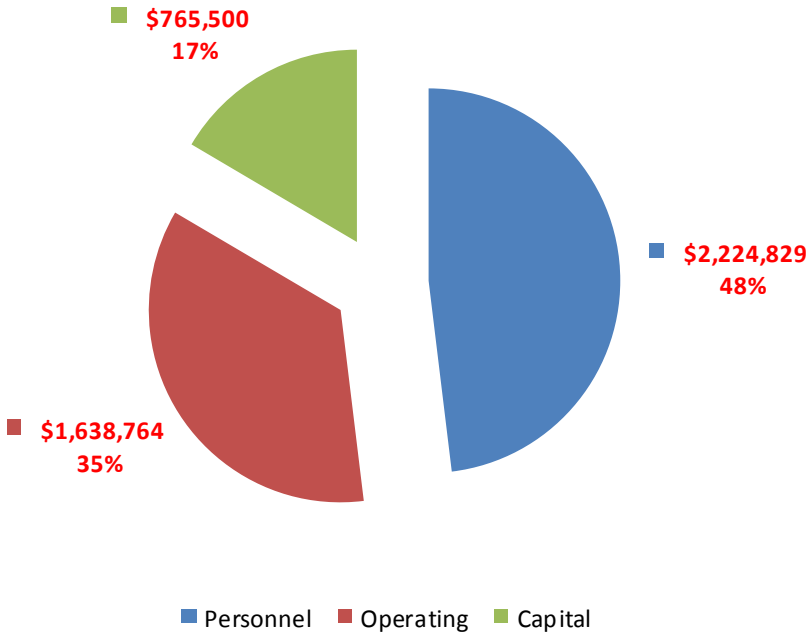


Chart 62.

Department of Treatment Plants
Expenditures by Category



FUND: Water

DEPARTMENT: Treatment Plants

FUNCTION: Labratory



FUNCTION OVERVIEW:

The primary responsibility of the water lab division 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 suppliers 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, etc. Private well testing services for a number of drinking water contaminants are provided for the public of Cumberland and neighboring counties on a fee basis providing a revenue source to offset operational costs.

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 ACCOMPLISHMENTS:

- met all monitoring requirements of the Safe Drinking Water Act
- assisted the water plant in receiving a commendable DEP regulatory rating
- assisted in restoring water plant to full operation while maintaining the highest level of water potability after catastrophic plant flooding in December 2016
- regulatory liaison with the Department of Environmental Protection during post-flood emergency operations

- maintained and documented compliance with the third full year of the Stage 2 Disinfection Byproducts Rule which monitored levels of trihalomethanes and haloacetic acids at individual sample locations in the water distribution system
- built a larger database on disinfectant residuals in areas of the distribution system where chlorine residuals remain depressed for future corrective action
- developed and continued an extended hydrant flushing program which serves to maintain or improve distribution 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, potentially reducing the financial impact of the new rule
- assisted with recruiting and hiring a new water plant supervisor after the retirement of the treatment plant manager
- maintained an increased role in water plant regulatory compliance due to the retirement of the treatment plants manager
- increased outside fee-based testing volume by 18% thereby increasing a revenue stream

2018 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 complete the final ten months of source water monitoring for Round 2 Long Term 2 Enhanced Surface Water Treatment Rule (Cryptosporidium/E coli, 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





Graph 60.

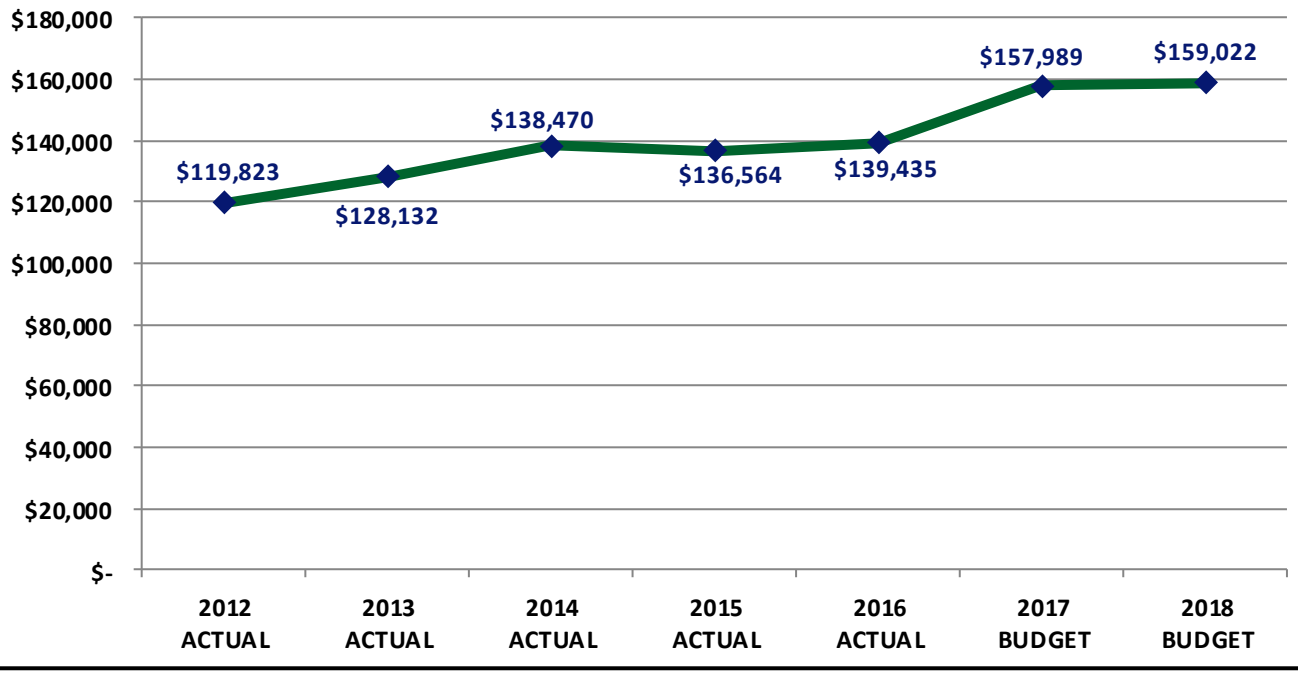
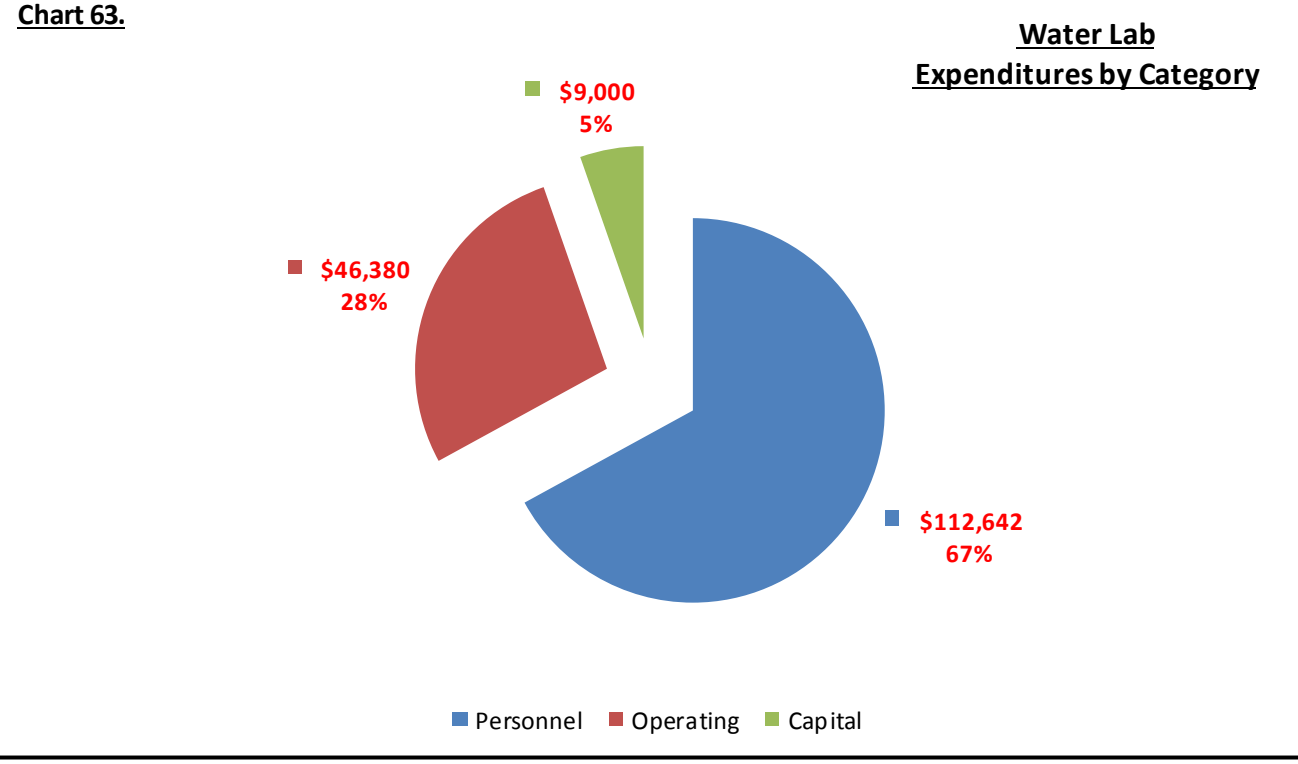


Chart 63.



FUND: Water

DEPARTMENT: Treatment Plants

FUNCTION: Water Plant



FUNCTION OVERVIEW:

The Carlisle Water Treatment Plant's primary responsibility is to ensure drinking water is safely and efficiently produced at a higher quality than the minimum state and federal regulations. Pennsylvania's Department of Environmental Protection is the primary entity responsible for regulating the plant. The treatment plant, pump station, and water tanks are operated for optimal daily results and maintained for preservation of long term water supply reliability.

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 2 percent of total maintenance hours due to emergency call outs
- Completion of continuing education training by 100% of certified personnel

2018 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
- Install security devices at all facilities
- Completion of tank maintenance program
- Rehabilitation of Dam gabion baskets
- Headrace rehabilitation evaluation

2017 ACCOMPLISHMENTS:

- Maintained complete regulatory compliance
- Met all optimization benchmarks of the Partnership for Safe Water
- Completion of new Water Plant maintenance structure
- Replaced process turbidimeters
- Completion of process instrumentation

Graph 61.

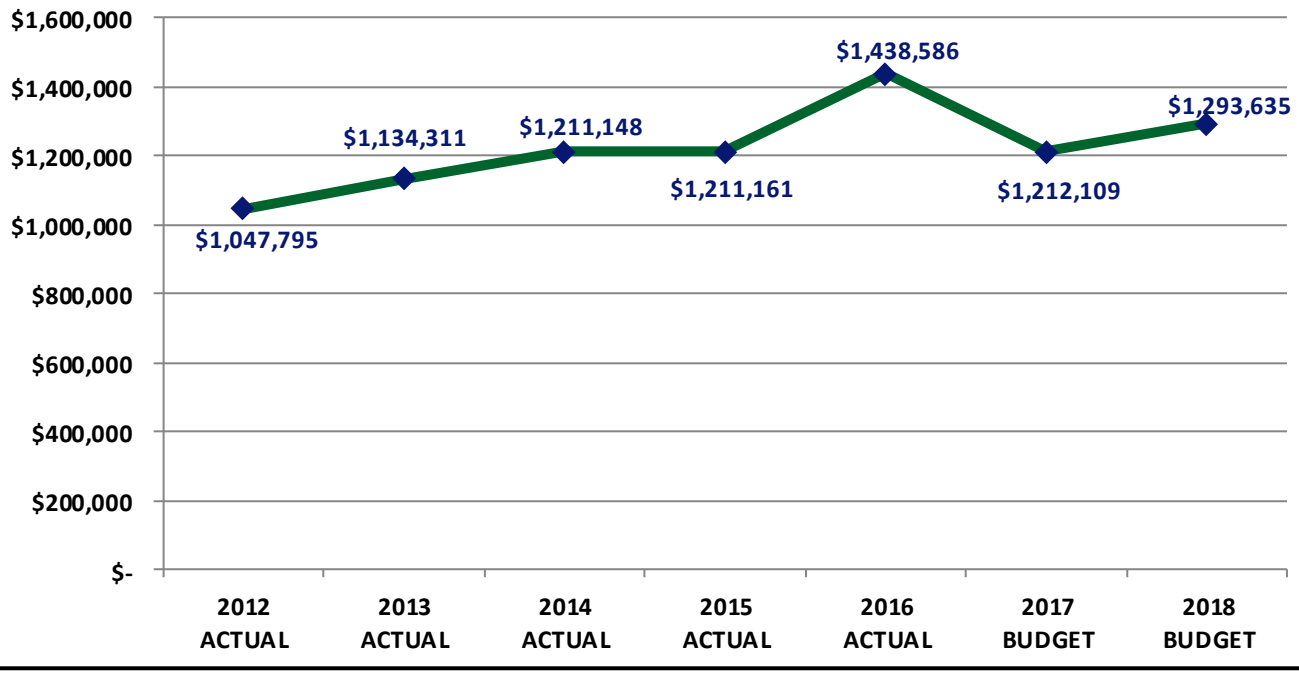
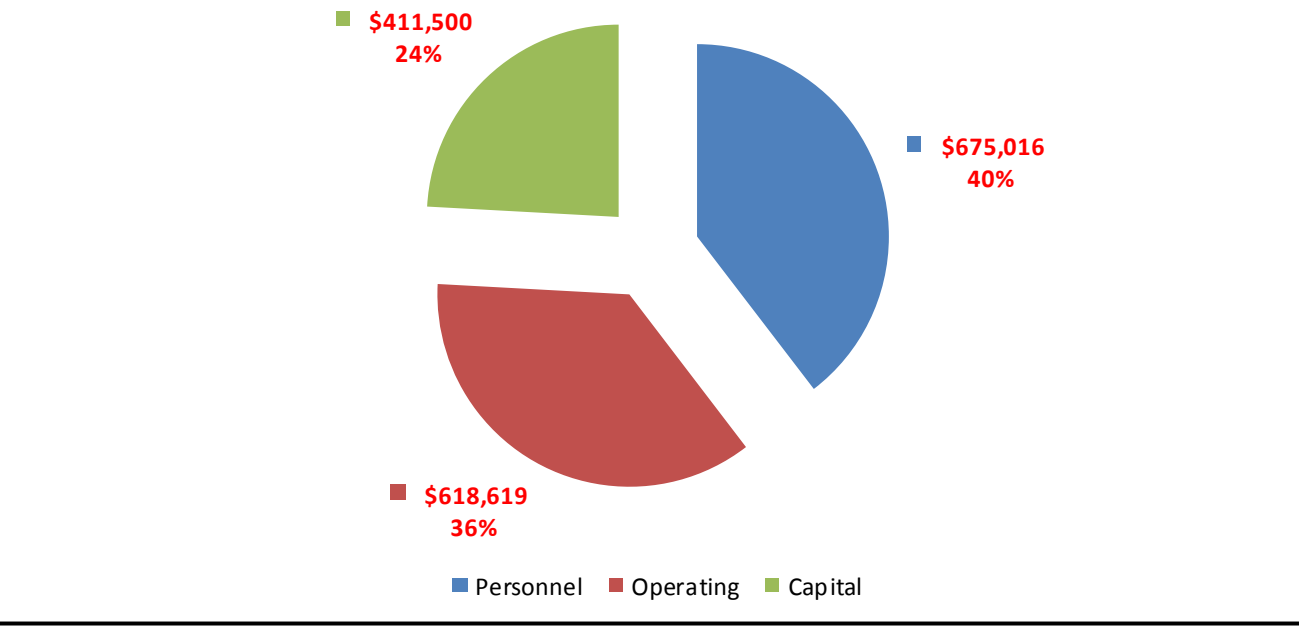


Chart 64.



FUND: Sewer

DEPARTMENT: Treatment Plants

FUNCTION: Laboratory



FUNCTION OVERVIEW:

The primary function of the wastewater plant laboratory is to ensure all discharges from the wastewater treatment plant meet all applicable federal and state standards. Daily analysis of samples allows the lab to make recommendations to ensure proper operational control at the plant. This division also permits, inspects, and samples significant industrial users of the sewer system to ascertain that their 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 actually discharging 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
- main regulatory liaison with DEP Clean Water Program
- monitor and inspect local significant industrial user dischargers and enforce local industrial discharge pre-treatment limits

2017 ACCOMPLISHMENTS:

- maintained perfect compliance record with all discharge requirements of NPDES permit
- continued compliance with ongoing effluent standards for nitrogen and phosphorus in a cost effective manner
- maintained certification as an accredited environmental testing laboratory
- remained key contact for wastewater treatment and pollution prevention public education and outreach
- successfully eliminated or reduced a number of more stringent NPDES permit limits for toxic pollutants through additional sampling and negotiation with the Department of Environmental Protection during the draft NPDES Permit renewal process
- increased outside fee-based testing volume by 18% thereby increasing a revenue stream
- lab supervisor involved in community outreach as a voting member of the Dickinson College Institutional Biosafety Committee

2018 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 & complete sampling of domestic wastewater (10-15 composite samples) & 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 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



Graph 62.

Sewer Lab
Operating Expenditures by Year

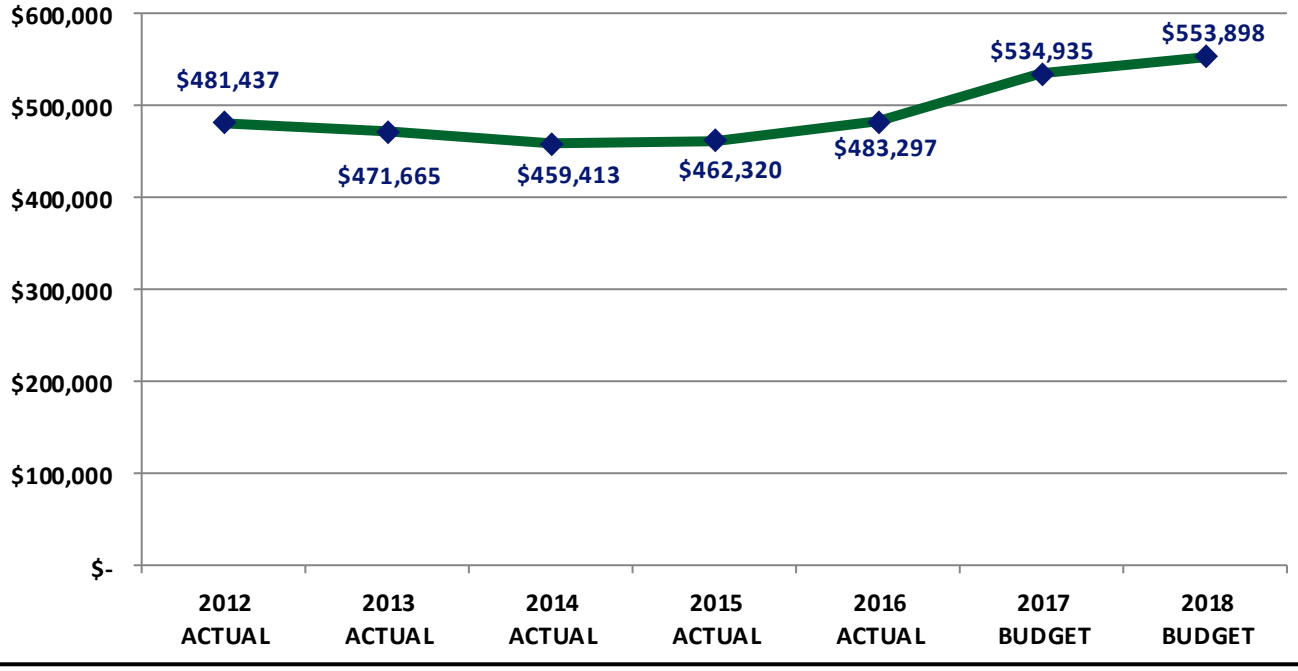
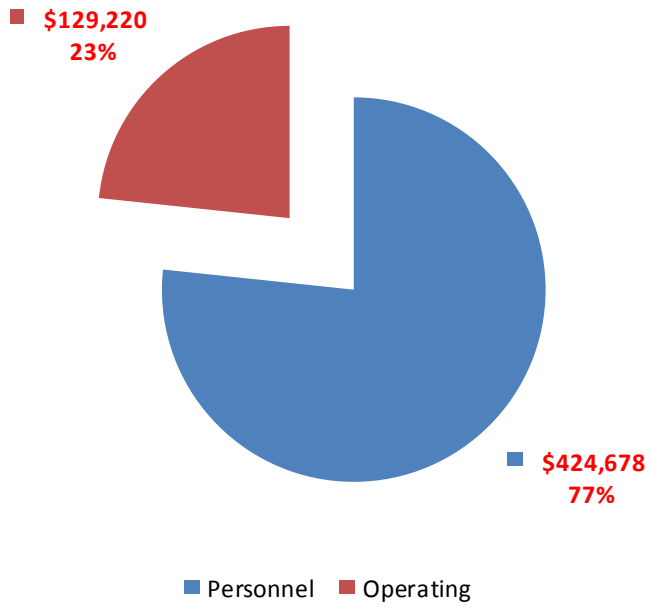


Chart 65.

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 ACCOMPLISHMENTS:

- removed trees from around Lift Station #3 building
- replaced roof on Lift Station #1 building
- replaced automatic transfer switch at Lift Station #3
- replaced Lift Station #1 generator and fuel tank following a truck accident

2018 GOALS:

- purchase and installation of portable pump hose and storage piping at Lift Station #1
- installation of permanent wet well suction piping at Lift Station #1
- replace roof on Lift Station #2 building
- replacement motor control starter contacts at Lift Stations #1, #2 and #3
- continued maintenance and smooth operation at all lift stations

Graph 63.

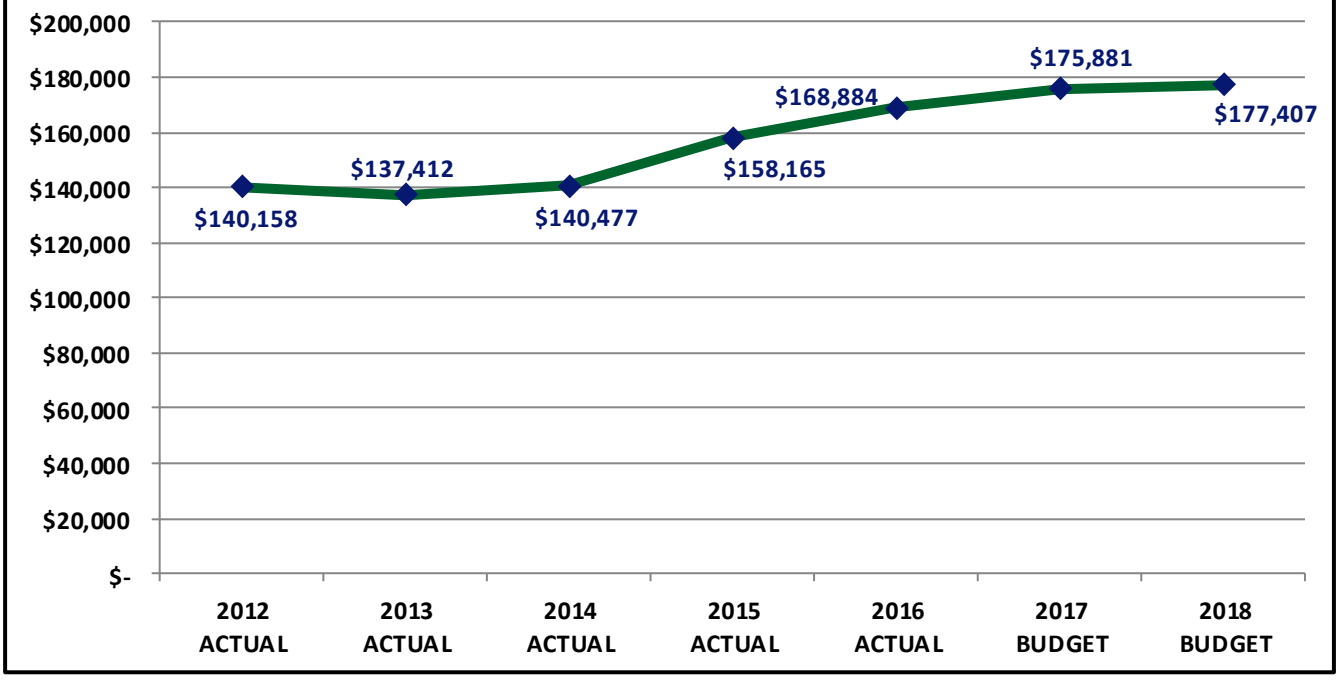
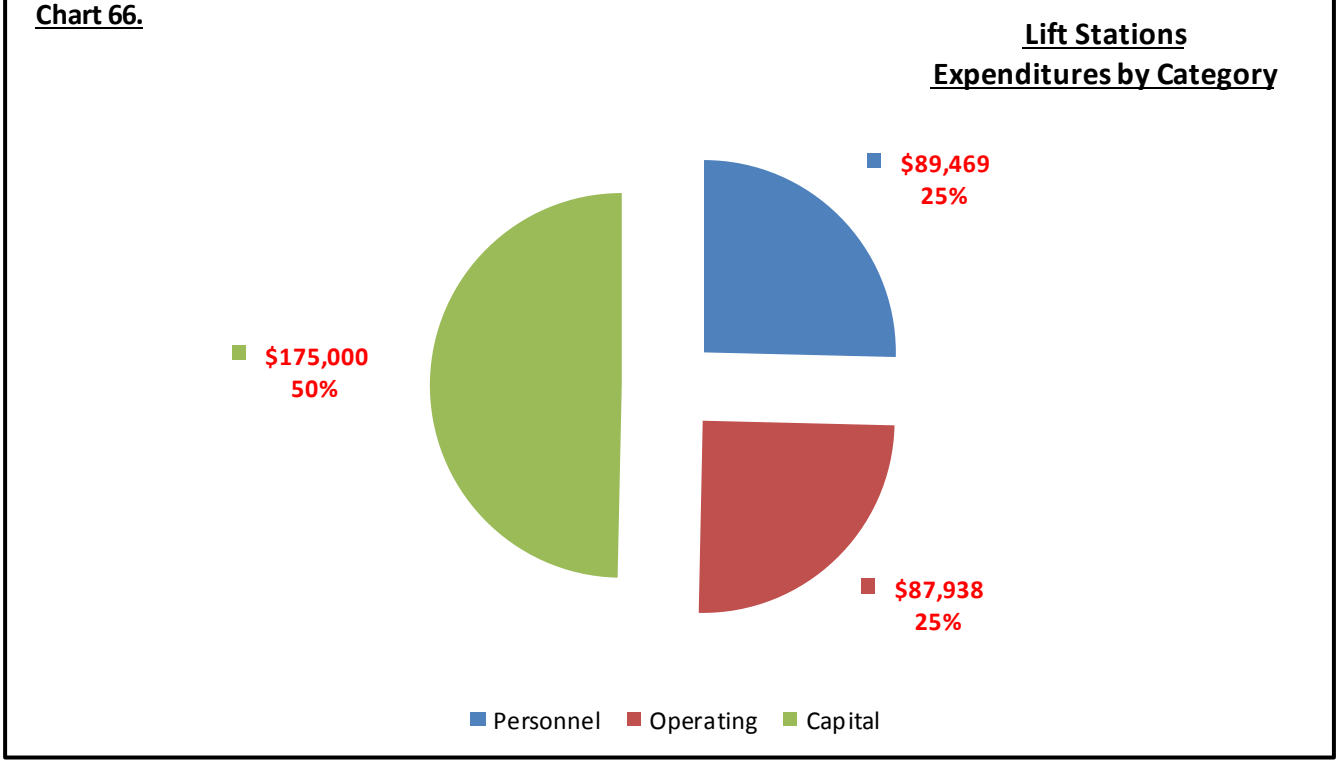


Chart 66.



FUND: Sewer

DEPARTMENT: Treatment Plants

FUNCTION: Wastewater Plant



FUNCTION OVERVIEW:

The wastewater treatment plant's primary responsibility 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 state Department of Environmental Protection through a National Pollutant Discharge Elimination System permit.

SERVICES PERFORMED:

- measuring and recording influent and effluent flows ultrasonically
- screening and grit removal of wastewater
- processing wastewater using quiescent circular tanks
- reducing phosphorus using anoxic, anaerobic and aerobic zones
- processing wastewater through filters
- chlorine disinfection of wastewater
- lime treatment of biosolids

2017 ACCOMPLISHMENTS:

- installation of hose burst detection kits on the lime slurry pumps
- installation of VFD units on raw pumps #1 and #4
- replacement of motor/VFD/gearbox to primary clarifier #2
- completion of engineering study to evaluate the wet well debris accumulation issue
- replacement of a wet well slide gate
- cleaning, removal and disposal of the accumulated wet well debris
- replacement of the influent flow meter
- re-building of one channel monster

2018 GOALS:

- replacement of one chlorine leak detector
- replacement of gear reducer, VFD and motor to one primary clarifier
- re-building of one channel monster
- fabrication of stainless scrapers for the screening unit
- replacement of the clarifier cables, clips and thimbles with stainless material
- purchase of software and laptop for PLC programming and troubleshooting capabilities
- cleaning, removal and disposal of the accumulated wet well debris
- replacement of several building/structure ventilation hoods
- completion of underground diesel tank inspection, required every three years by DEP

Graph 64.

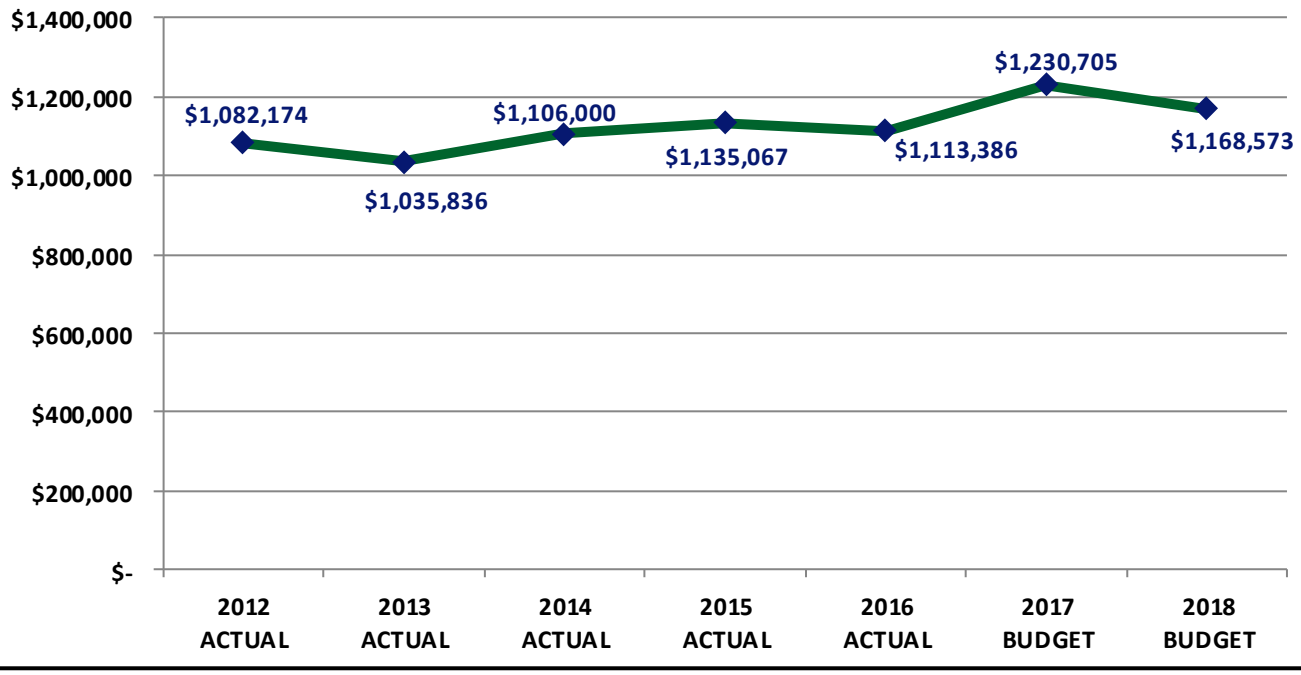
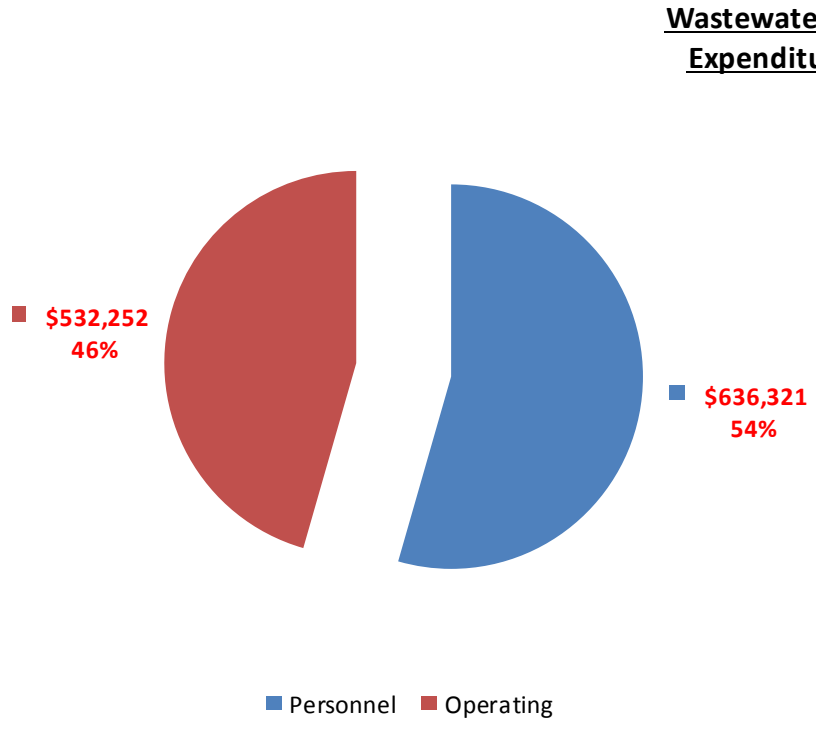


Chart 67.



FUND: Sewer

DEPARTMENT: Treatment Plants

FUNCTION: Biosolids Removal



FUNCTION OVERVIEW:

The primary responsibility of the biosolids removal 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.

The 2018 biosolids program's budget is projected to be approximately $42,164 (excluding capital projects, salaries, fuel, and benefits) less than the 2017 budget, which represents a 15.7% decrease from last year's budget. With the settlement and end of the Fahnestock Farm civil case, staff was able reduce legal fees from $50,000 to $5,000. Other reductions came from the chemical account due to the lower price for lime and cuts in the two-way radios maintenance account.

There are two capital improvement projects (CIP) scheduled for the biosolids program during 2018. One CIP is to replace Truck #57, a 2006 Volvo tractor truck used for pulling 6,000-gallon tankers carrying our liquid biosolids. This CIP's projected cost is $135,000. The second CIP is for replacing one of the sludge grinders used prior to the sludge pumps. These pumps supply sludge to the belt filter press. This CIP's projected cost is $35,000.

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 ACCOMPLISHMENTS:

- land-applied 444 tons of de-watered biosolids
- land-applied over 7.8 million gallons of liquid biosolids
- maintained a perfect compliance record with state DEP and federal EPA biosolidws regulations
- maintained low levels of in-house biosolids storage to reduce potential odor complaints from neighbors
- replaced truck #57
- replaced one grinder unit for the sludge pumps

2018 GOALS:

- haul and land-apply 1,000 tons of de-watered biosolids
- haul and land-apply 8 million gallons of biosolids

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:

Activities	2016 Actual	2017 Estimated	2018 Projected
Gallons of biosolids produced	15,864,502	12,720,000	13,000,000
Tons of biosolids produced	66,155	53,042	54,210
Land applied liquid biosolids (gallons)	8,034,000	7,800,000	8,000,000
Land applied de-watered biosolids (wet tons)	727	444	1,000
Total miles hauled	44,200	45,000	44,000
Man-hours worked	5,303	5,600	5,500
Acres of land permitted	2,710	2,710	2,810

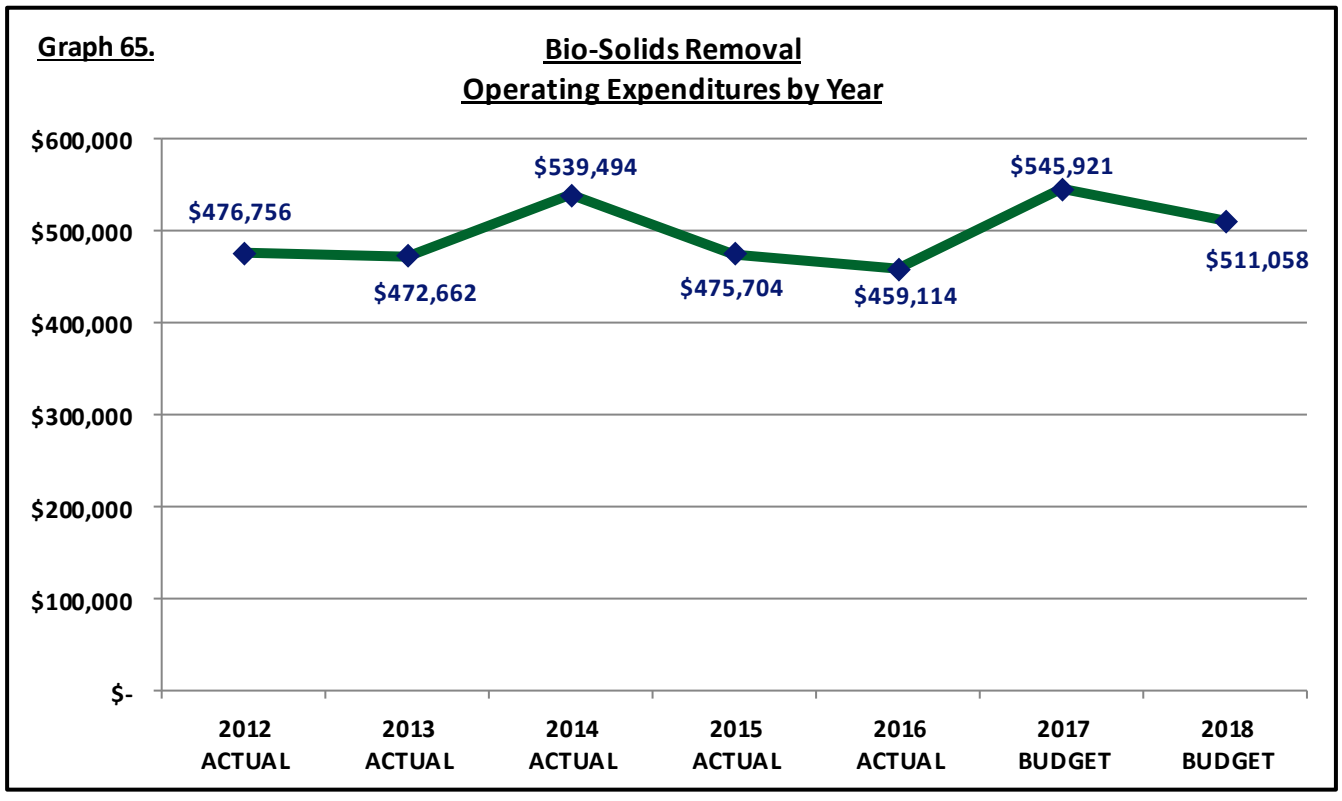
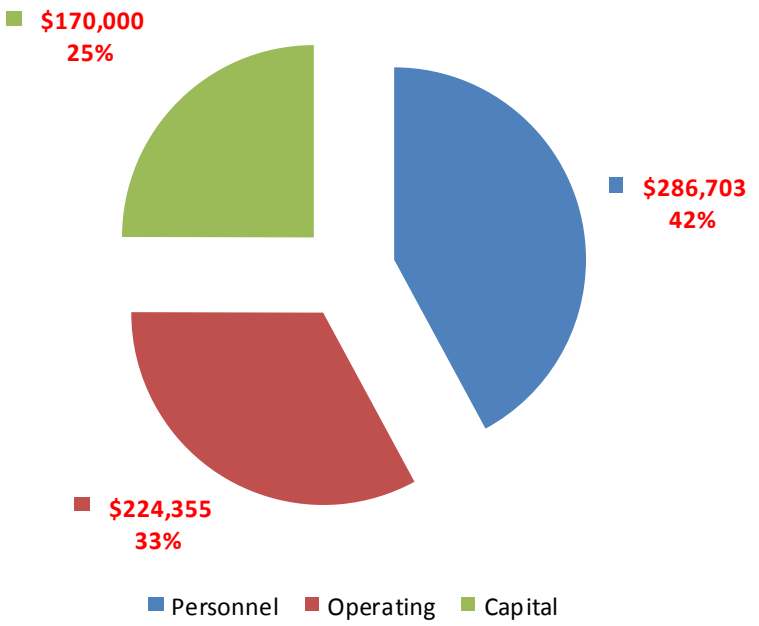


Chart 68.

Bio-Solids Removal Expenditures by Category



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5. Capital Expenditures & Debt

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Capital Expenditures & Debt

In this section we begin with a definition of capital assets, followed by the capital budget, five-year capital improvement plan, and debt overview.

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 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
- vehicles, 5 years.

Capital Budget

The capital budget for 2018 totals $18,936,126 over six funds: capital projects ($11,079,367), highway aid ($890,262), water ($2,183,373), sewer ($4,516,624), solid waste ($90,000), and parking ($176,500). This is the second year capital projects and highway aid funds are shown in the Borough's budget presentation. Previously capital expenditures for these governmental funds were reported in the general fund.

The 64 capital projects in addition to being reported by fund are further presented as activities within the seven borough departments: administration ($50,000), finance ($176,500), fire ($70,000), police ($169,950), public works ($16,940,525), parks & recreation ($763,651), and treatment plants ($765,500).

Twenty-three of the 64 capital projects constitute nearly $16.9 million of the 2018 capital budget. Those projects (numbers in parenthesis refer to specifically listed projects) are grouped into six activities and are briefly described below:

- **Tax Increment Financing District** (43) will require approximately $8.9 million in FY2018. This project is a three-year $25 million project. Project partners include the Borough, Cumberland County, the Carlisle Area School District, and Carlisle Auto Industries, Inc., a nationally-recognized presenter of collector car and truck events. When completed the project is estimated to add nearly $65 million in taxable real property to the real estate tax base. The Borough's contribution to the project includes street construction and reconstruction, intersection improvements, storm water management improvements, and other public amenities. To date the Borough has been awarded more than $12 million in federal and state grants for the project.

- **Sewer Collection System Projects** (25, 63) are estimated to cost more than $4.2 million in FY2018. The first phase of the Letort interceptor rehabilitation project (25) and the related lift station #2 hydrogen peroxide feed (63) are major parts of a multi-year sewer collection system upgrade estimated to cost nearly $30 million over the next five years. The cost of the projects will be shared by Borough ratepayers and the surrounding townships, who are municipal customers of the system.

- **Water Distribution System Projects** (26, 54) are estimated at nearly $2 million in FY 2018 and involve the first stage of the rebuilding of the aging water distribution system. The Borough anticipates replacing approximately 1-2 miles of the 77-mile system each year into the foreseeable future.

- **Parks & Recreation Projects** (44, 48, 49, and 50) are estimated to cost more than $631,000. Projects include: second floor upgrades at the community center; completion of the Nottingham and Valley Meadow berm enhancement; installing air conditioning in the community center gymnasium; and restoration of the stream in Biddle Mission Park.

- **Storm Water Management Improvements** (23, 24, 29, 30, 31, 32, 33, and 34) are estimated to cost more than $534,000 in FY 2018. These eight projects, ranging in size from $5,000 to $179,200, represent a growing environmental responsibility for the Borough. One of the projects (29) for $85,000 will hire an engineering consultant to undertake a comprehensive evaluation of storm water management issues borough-wide. The Borough is considering the possibility of implementing a storm water management fee to fund these types of capital improvements in the future.

- **Street & Highway Improvements** (16, 17, 18, 19, 20, and 21) total $826,262 in the FY 2018 budget and include curb ramp upgrades ($324,000); a traffic signal upgrade ($155,000); and street paving, dry milling, micro-surfacing, and crack sealing ($347,262). The majority of these street and highway improvements will be funded from the highway aid fund from state liquid fuels tax grant funds.

Table 25.

Capital Budget - Summary

Sources	Capital Projects Fund (18)	Highway Aid Fund (35)	Water Fund (06)	Sewer Find (08)	Solid Waste Fund (09)	Parking Fund (32)	Total
Capital Projects - Bonds	1,397,331	-	-	-	-	-	1,397,331
Capital Projects - Cash	211,090	-	-	-	-	-	211,090
Capital Projects - Restricted Cash	44,392	-	-	-	-	-	44,392
Cemetery Trust Fund	25,000	-	-	-	-	-	25,000
Committed Fund Balance - Other CIP	191,236	-	-	-	-	-	191,236
Committed Fund Balance - Stormwater	173,800	-	-	-	-	-	173,800
Federal - EPA Brownfields Grant	100,000	-	-	-	-	-	100,000
Federal - DEP/EPA Chesapeake Bay Grant	66,667	-	-	-	-	-	66,667
Federal - NFWF Grant	199,817	-	-	-	-	-	199,817
Federal - US DOT Tiger Grant	1,666,666	-	-	-	-	-	1,666,666
Parking Fund - Bonds	-	-	-	-	-	145,000	145,000
Parking Fund - Cash	-	-	-	-	-	31,500	31,500
Private Donation - Dickinson College	17,900	-	-	-	-	-	17,900
Restricted Fund Balance - Excel Settlemer	267,651	-	-	-	-	-	267,651
Restricted Fund Balance - Shaffer Cabin	15,000	-	-	-	-	-	15,000
Sewer Fund - Bonds		-	-	3,329,978	-	-	3,329,978
Solid Waste Fund - Bonds		-	-	-	90,000	-	90,000
State - CFA MTF Grant	83,334	-	-	-	-	-	83,334
State - DEP Stormwater BMP Grant	143,400	-	-	-	-	-	143,400
State - DCNR Grant	50,000	-	-	-	-	-	50,000
State - Highway Aid	-	890,262	-	-	-	-	890,262
State - PennDOT MTF Grants	1,603,502	-	-	-	-	-	1,603,502
State - PennDOT TAP Grant	48,314	-	-	-	-	-	48,314
TIF District - Bond Proceeds	4,774,267	-	-	-	-	-	4,774,267
Townships Contribution	-	-	-	1,186,646	-	-	1,186,646
Water Fund - Bonds	-	-	2,122,373	-	-	-	2,122,373
Water Fund - Cash	-	-	61,000	-	-	-	61,000
Total	**11,079,367**	**890,262**	**2,183,373**	**4,516,624**	**90,000**	**176,500**	**18,936,126**
Uses by Department							
Administration	50,000	-	-	-	-	-	50,000
Finance	-	-	-	-	-	176,500	176,500
Fire	70,000	-	-	-	-	-	70,000
Police	169,950	-	-	-	-	-	169,950
Public Works	10,025,766	890,262	1,762,873	4,171,624	90,000	-	16,940,525
Parks & Recreation	763,651	-	-	-	-	-	763,651
Treatment Plants	-	-	420,500	345,000	-	-	765,500
Total	**11,079,367**	**890,262**	**2,183,373**	**4,516,624**	**90,000**	**176,500**	**18,936,126**

Table 26.

(See: Key at end of table)

Capital Budget - Sources & Uses by Department

	Department/Item	Type	Use $	Source $	Account No.	Project No.
	Department of Administration					
1	Cameras	E	25,000			18001
	Capital Projects - Cash			25,000	18 407 740	
2	Backup Server	E	25,000			18002
	Capital Projects - Bonds			25,000	18 407 740	
	Total - Administration		**50,000**	**50,000**		
	Department of Finance					
3	Garage E-flex Print Validation Sys.	E	6,500			17003
	Parking Fund - Cash			6,500	32 446 740	
4	Garage Cameras on Floors & Elevator	E	14,000			17004
	Parking Fund - Cash			14,000	32 446 740	
5	Spare Meters	E	11,000			17005
	Parking Fund - Cash			11,000	32 445 740	
6	Garage Pay-in-Lane Station	E	45,000			18006
	Parking Fund - Bonds			45,000	32 446 740	
7	Garage Repairs & Preventative Maint.	I	100,000			17007
	Parking Fund - Bonds			100,000	32 446 730	
	Total - Finance		**176,500**	**176,500**		
	Fire Department					
8	Thermal Imaging Cameras	E	45,000			18008
	Capital Projects - Bonds			45,000	18 411 740	
9	Station Generator - Union Fire Co.	E	25,000			18009
	Capital Projects - Bonds			25,000	18 411 740	
	Total - Fire		**70,000**	**70,000**		
	Police Department					
10	Community Camera System	E	15,000			17009
	Capital Projects - Cash			15,000	18 41P 740	
11	License Plate Reader	E	18,000			18011
	Capital Projects - Bonds			18,000	18 41P 740	
12	New Vehicles (Two)	V	77,000			18012
	Capital Projects - Cash			77,000	18 41P 760	

Table 26 (Cont'd).

	Department/Item	Type	Use $	Source $	Account No.	Project No.
13	FATS	E	19,950			18013
	Capital Projects - Bonds			19,950	18 41P 740	
13.1	New Vehicle (Police Chief)	V	40,000			18010
	Capital Projects - Cash			40,000	18 41A 760	
	Total - Police		**169,950**	**169,950**		
	Department of Public Works					
14	Borough Hall HVAC Replacement	E	100,000			17016
	Capital Projects - Bonds			25,000	18 409 740	
	Capital Projects - Bonds			8,333	18 446 740	
	Water Fund - Bonds			33,333	6 402 740	
	Sewer Fund - Bonds			33,334	8 402 740	
15	Borough Hall Security Improvements	E	75,000			17018
	Capital Projects - Bonds			18,750	18 409 740	
	Capital Projects - Bonds			6,250	18 446 740	
	Water Fund - Bonds			25,000	6 402 740	
	Sewer Fund - Bonds			25,000	8 402 740	
16	Orange/High Traff. Sig. Upgrade	E	155,000			17021
	Committed Fund Balance - Other CIP			67,410	18 433 740	
	Capital Projects - Cash			87,590	18 433 740	
17	Street Paving	I	178,724			17026
	Highway Aid			178,724	35 430 720	
18	Curb Ramp Upgrades	I	324,000			17027
	Highway Aid			324,000	35 430 720	
19	Crack Sealing	I	19,000			17028
	Highway Aid			19,000	35 430 720	
20	Microsurfacing	I	98,563			17029
	Highway Aid			98,563	35 430 720	
21	Dry Milling	I	50,975			17030
	Highway Aid			50,975	35 430 720	
22	Molly Pitcher Cemetery	I	25,000			17031
	Cemetery Trust Fund			25,000	18 430 720	
23	Cherry & Louther Stormwater Improv.	I	179,200			17046
	State - DEP Stormwater BMP Grant			143,400	18 446 720	
	Capital Projects - Bonds			17,900	18 446 720	
	Private Donation - Dickinson College			17,900	18 446 720	
24	Excel Stormwater Diversion	I	70,000			17045
	Restricted Fund Balance - Excel Settlement			50,000	18 446 720	
	Capital Projects - Bonds			20,000	18 446 720	

Table 26 (Cont'd).

	Department/Item	Type	Use $	Source $	Account No.	Project No.
25	Letort Interceptor Rehabilitation	I	4,050,750			17035
	Sewer Fund - Bonds			2,914,434	8 425 720	
	Townships Contribution			1,136,316	8 425 720	
26	Water System Rehabilitation	I	1,667,000			17036
	Water Fund - Bonds			1,667,000	6 449 720	
27	Road Diet Pavement Markings	I	66,000			17039
	Capital Projects - Bonds			66,000	18 433 720	
28	Snowblower	E	138,000			18028
	Capital Projects - Bonds			138,000	18 430 740	
29	Stormwater Eng. Eval./Sys. Improv.	I	85,000			17040
	Committed Fund Balance - Stormwater			85,000	18 446 720	
30	Stormwater - W. High Street Impov. (BMP)	I	100,000			17041
	Committed Fund Balance - Stormwater			88,800	18 446 720	
	Capital Projects - Bonds			11,200	18 446 720	
31	Stormwater - Borough Facilities Imp. (BMP)	I	40,000			17042
	Capital Projects - Bonds			40,000	18 446 720	
32	Stormwater - PW Field Yard (BMP)	I	15,000			17043
	Capital Projects - Bonds			15,000	18 446 720	
33	Stormwater - Bicycle Safe Grates	I	5,000			17044
	Capital Projects - Bonds			5,000	18 446 720	
34	Lamberton MS (S. Hanover) (BMP)	I	40,000			18034
	Capital Projects - Bonds			40,000	18 446 720	
35	Chesapeake Bay PRP Improv. Projects	I	30,000			18035
	Capital Projects - Bonds			30,000	18 446 720	
36	Compost Facility Improvements	L	90,000			17047
	Solid Waste Fund - Bonds			90,000	9 427 720	
37	Roadway Roundabouts	I	200,000			18037
	Capital Projects - Bonds			200,000	18 433 720	
38	E. High Street Bridge Sewer Main Replace.	I	28,000			18038
	Sewer - Bonds			28,000	8 425 720	
39	Replace 2002 GMC Sierra	V	38,000			18039
	Capital Projects - Bonds			9,500	18 430 760	
	Capital Projects - Bonds			3,420	18 446 760	
	Water Fund - Bonds			12,540	6 449 760	
	Sewer Fund - Bonds			12,540	8 425 760	

Table 26 (Cont'd).

	Department/Item	Type	Use $	Source $	Account No.	Project No.
40	1-Ton Dump Truck (Tr. 29)	V	69,000			18040
	Capital Projects - Bonds			16,500	18 430 760	
	Capital Projects - Bonds			5,500	18 446 760	
	Water Fund - Bonds			25,000	6 449 760	
	Sewer Fund - Bonds			22,000	8 425 760	
41	Bucket Truck	V	101,746			18041
	Capital Projects - Bonds			101,746	18 433 760	
42	LeTort Elementary School Zone Improv.	I	40,000			18042
	Capital Projects - Bonds			40,000	18 433 720	
43	Tax Increment Financing Project	I	8,861,567			17052
	TIF District - Bond Proceeds			4,774,267	18 413 720	
	Federal - US DOT Tiger Grant			1,666,666	18 413 720	
	Federal - NFWF Grant			199,817	18 413 720	
	DCNR Keystone Recreation Grant			50,000	18 413 720	
	DEP/EPA Chesapeake Bay Grant			66,667	18 413 720	
	State - PennDOT MTF Grants			1,603,502	18 413 720	
	State - PennDOT TAP Grant			48,314	18 413 720	
	State - CFA MTF Grant			83,334	18 413 720	
	Capital Projects - Bonds			50,000	18 413 720	
	EPA Brownfields Grant			100,000	18 413 720	
	Highway Aid			219,000	35 413 720	
	Total - Public Works		**16,940,525**	**16,940,525**		
	Department of Parks & Recreation					
44	Second Floor Upgrades	B	136,000			17053
	Capital Projects - Bonds			136,000	18 458 730	
45	Thornwald Gatehouse Interior Renov.	B	10,000			17054
	Capital Projects - Bonds			10,000	18 454 730	
46	Replace Ceiling in MP4	B	7,700			17055
	Committed Fund Balance - Other CIP			6,826	18 458 730	
	Capital Projects - Bonds			874	18 458 730	
47	Mooreland Tennis Courts	L	44,100			18047
	Capital Projects - Bonds			44,100	18 454 750	
48	Nottingham & VM Berm Enhancement	L	217,651			17058
	Restricted Fund balance - Excel Settlement			217,651	18 454 750	
49	Gymnasium AC	B	77,700			18049
	Committed Fund Balance - Other CIP			77,700	18 458 730	
50	Biddle Mission Park Stream Restoration	L	200,000			18050
	Capital Projects - Bonds			200,000	18 454 750	

Table 26 (Cont'd).

	Department/Item	Type	Use $	Source $	Account No.	Project No.
51	Biddle Mission Spraypool Resurfacing	L	6,500			18051
	Capital Projects - Cash			6,500	18 454 750	
52	LeTort Park Pavillion Renovations	L	49,000			18052
	Capital Projects - Restricted Cash			44,392	18 454 730	
	Capital Projects - Bonds			4,608	18 454 730	
53	Shaffer Cabin Restoration	B	15,000			17062
	Restricted Fund Balance - Shaffer Cabin			15,000	18 454 730	
	Total - Parks & Recreation		**763,651**	**763,651**		
	Department of Treatment Plants					
54	Penn Street Tank Recoat	I	288,500			17037
	Water Fund - Bonds			288,500	6 44P 720	
55	Headrace Improvements	I	20,000			18055
	Water Fund - Bonds			20,000	6 44P 720	
56	Rebuild 16" Backwash Valve	E	7,000			18056
	Water Fund - Cash			7,000	6 44P 740	
57	Penn St/Ridge St Altitude Valve Repair	E	20,000			18057
	Water Fund - Bonds			20,000	6 44P 740	
58	Cameras - Water Plant & Tank Sites	E	45,000			18058
	Water Fund - Cash			45,000	6 44P 740	
59	Grinder #1 for Sludge Pumps	E	35,000			18059
	Sewer Fund - Bonds			35,000	8 42S 740	
60	Bio-Solids Tractor Truck (Tr. 56)	V	135,000			18060
	Sewer Fund - Bonds			135,000	8 42S 760	
61	Water Autoclave Steam Sterilizer	E	9,000			18061
	Water Fund - Cash			9,000	6 44L 740	
62	Repair Gabion Baskets at Headrace	E	31,000			18062
	Water Fund - Bonds			31,000	6 44P 740	
63	Lift Station #2 Hydrogen Peroxide Feed	E	175,000			18063
	Sewer Fund - Bonds			124,670	8 42M 740	
	Township's Contribution			50,330	8 42M 740	
	Total - Treatment Plants		**765,500**	**765,500**		
	Grand Total		**18,936,126**	**18,936,126**		

Key

Fund	
Water	6
Sewer	8
Solid Waste	9
Capital Projects	18
Parking	32
Highway Aid	35

Type	
Infrastructure Improvements	720
Buildings	730
Equipment	740
Land Improvements	750
Vehicles	760

Department/ Division/Activity	
Finance Operations	402
Information Technology	407
Borough Hall	409
Fire	411
Police Administration	41A
Police Patrol	41P
Planning & Code Enforcement	413
Public Works Sewer Coll. Systen	425
Public Works Solid Waste	427
Public Works Field Operations	430
Public Works Traffic Control	433
Public Works Stormwater Mgt.	446
Public Works Water Distributior	449
Parks & Rec. Swimming Pool	453
Parks & Rec. Parks Maintenance	454
Parks & Rec. Community Center	458
Lift Stations	42M
Wastewater Treatment Plant	42P
Bio-Removal	42S
Wastewater Treatment Lab	42L
Water Treatment Plant	44P

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2018-2022 Capital Improvements Plan

Carlisle's five-year capital improvements plan (CIP) totals over $69.5 million and involves 137 project-years over the five-year period. A project-year is defined as a specific project in each year, i.e., spending money each year over five years for street paving counts as five project-years. The 64 projects in FY 2018 constituting the $18.9 million capital budget (the first year of the 2018-2022 CIP) count as 63 project-years in the CIP.

More than $45.3 million of CIP expenditures (65.2%) will be funded by bond proceeds. Water and sewer fund projects account for $39.0 million (56.1%) of the total five-year CIP. The following summarizes the CIP on a department-by-department basis.

- **Administration** - The department of administration plans to spend $153,000 in CIP funds. All seven projects are related to information technology purchases such as servers, scanners, cameras, software and switches.

- **Finance** - The department of finance has 19 project-years totaling $768,000 in the CIP. Eighteen of those project-years involve parking meters, paving and landscaping parking lots, and major parking garage maintenance and repairs paid through the parking enterprise fund.

- **Public Safety** – Twenty-four public safety CIP project-years involving the fire and police departments total nearly $1.8 million. "Big ticket" items include the purchase of a fire engine ($750,000), P25 radio system ($107,000), on-going police vehicle purchases ($405,000), and an HVAC upgrade and new roof for police headquarters ($250,000).

- **Public Works** - The department of public works has, by far, the most CIP project-years and costs in the 2018-2022 CIP (103 and nearly $51.2 million respectively) and involves the most complex funding and management mix. The department's CIP funding crosses five funds: capital projects, highway aid, water, sewer, and solid waste; and involves seven different program activities: field operations, code enforcement, street lighting, street cleaning, storm water management, traffic control, and facilities management. The following is a summary by type of asset:

    1. Equipment – fifteen (15) project-years totaling $820,000 including purchases ranging in price from a traffic signal upgrade ($155,000) and a new large snowblower ($138,000) to a prewet system ($15,000) and a tailgate compaction roller ($14,000).

    2. Infrastructure Improvements – seventy-one (71) project-years totaling nearly $30.2 million. Four major on-going projects representing 35 project-years account for nearly $27.7 million (91.7%) of infrastructure CIP spending: sewer system rehabilitation ($8.7 million), the Letort interceptor ($7.4 million); water system

rehabilitation ($8.3 million); and street improvements including milling, paving, crack sealing, micro-surfacing, and curb ramp upgrades ($3.2 million).

3. Improvements to Land – four (4) project-years totaling nearly $19.2 million. The tax increment financing project , also known as the urban redevelopment plan, stretches across three years and is projected to cost nearly $19.1 million when completed. This project is more fully explained in the capital budget section.

4. Vehicles – thirteen (13) vehicles totaling nearly $872,000 will be purchased over the five-year CIP. The purchases include various pickups and dump trucks as well as a utility van, a bucket truck, a platform truck and a garbage packer.

- **Parks & Recreation** - The department of parks and recreation has 17 project-years totaling more than $935,000 in the five-year CIP. Ten of those projects are slated for completion in 2018 including: upgrades to the second floor of the community center ($136,000); installation of air conditioning in the community center gymnasium ($77,700); Moreland Park tennis courts ($44,100); LeTort Park pavilion restoration ($49,000); Nottingham and Valley Meadows berm enhancement ($218,000); Biddle Mission stream restoration ($200,000); and completion of the Shafer cabin restoration ($15,000).

- **Water & Wastewater Treatment Plants** – The department of treatment plants has 34 project-years in the CIP totaling more than $14.6 million. The major cost-driver is a $9.5 million "placeholder" in 2021 for the autothermal thermophillic aerobic digestion (ATAD) project. ATAD is a method designed to produce a pasteurized class-A bio-solids removal product at the wastewater treatment plant. Other significant projects include water transmission main replacements ($875,000) and headrace improvements at the water treatment plant ($927,000).

Table 27.

2018-2022 Capital Improvements Plan
Summary by Department

Department	2018	2019	2020	2021	2022	Total	%
Administration	50,000	19,000	48,000	18,000	18,000	153,000	0.2%
Finance	176,500	112,000	174,430	170,000	135,000	767,930	1.1%
Fire	70,000	25,000	25,000	-	857,000	977,000	1.4%
Police	169,950	94,000	251,000	203,000	105,000	822,950	1.2%
Public Works	16,940,525	11,457,593	12,529,343	4,862,000	5,401,000	51,190,461	73.6%
Parks & Recreation	763,651	96,000	8,950	42,150	25,000	935,751	1.3%
Treatment Plants	765,500	1,414,810	1,287,500	569,800	10,633,000	14,670,610	21.1%
Total	**18,936,126**	**13,218,403**	**14,324,223**	**5,864,950**	**17,174,000**	**69,517,702**	

Table 28.

2018-2022 Capital Improvements Plan
Summary by Fund

Fund	2018	2019	2020	2021	2022	Total	%
Water	2,087,500	2,610,810	2,580,500	2,170,000	2,028,000	11,476,810	16.5%
Sewer	4,423,750	3,745,250	4,751,000	1,901,800	12,787,000	27,608,800	39.7%
Solid Waste	90,000	-	-	-	-	90,000	0.1%
Capital Projects	2,343,547	842,000	842,950	798,150	1,545,000	6,371,647	9.2%
Parking	176,500	112,000	174,430	170,000	105,000	737,930	1.1%
Highway Aid	671,262	604,000	650,000	650,000	655,000	3,230,262	4.6%
Combination of Funds	9,143,567	5,304,343	5,325,343	175,000	54,000	20,002,253	28.8%
Total	**18,936,126**	**13,218,403**	**14,324,223**	**5,864,950**	**17,174,000**	**69,517,702**	

Table 29.

2018-2022 Capital Improvements Plan
Summary by Type

Type	2018	2019	2020	2021	2022	Total	%
Equipment	1,123,650	756,810	244,950	632,800	1,226,000	3,984,210	5.7%
Infrastructure Improvements	7,720,712	7,149,250	8,174,330	4,814,150	14,812,000	42,670,442	61.4%
Building	168,700	41,000	150,000	100,000	-	459,700	0.7%
Vehicle	460,746	129,000	621,000	318,000	1,136,000	2,664,746	3.8%
Land Improvements	9,462,318	5,142,343	5,133,943	-	-	19,738,604	28.4%
Total	**18,936,126**	**13,218,403**	**14,324,223**	**5,864,950**	**17,174,000**	**69,517,702**	

Table 30.

2018-2022 Preliminary Capital Improvements Plan

No.	Item	Type	2018	2019	2020	2021	2022	Total	Dept.	Div.	Fund	Source
	Administration											
1	MAIL Server	E	-	-	30,000	-	-	30,000	ADM	IT	18	Bonds
2	VOICE Server	E	-	-	18,000	-	-	18,000	ADM	IT	18	Bonds
3	Cameras	E	25,000		-	-	-	25,000	ADM	IT	18	Cash
4	CPD File Server	E	-	19,000	-	-	-	19,000	ADM	IT	18	Bonds
5	Network Switches	E	-	-	-	18,000	-	18,000	ADM	IT	18	Bonds
6	Springbrook Server	E	-	-	-	-	18,000	18,000	ADM	IT	18	Bonds
7	Backup Server	E	25,000	-	-	-	-	25,000	ADM	IT	18	Bonds
	Total		**50,000**	**19,000**	**48,000**	**18,000**	**18,000**	**153,000**				
	Finance											
8	Pomfret Street Lot Paving	E	-	-	20,000	-	-	20,000	FIN	Park.	32	Bonds
9	Garage E-flex Print Validation Sys.	E	6,500	-	-	-	-	6,500	FIN	Park.	32	Cash
10	Garage Pay-in-Lane Station	E	45,000	-	-	-	-	45,000	FIN	Park.	32	Bonds
11	Garage - Cameras on Floors & Elevator	E	14,000	-	-	-	-	14,000	FIN	Park.	32	Cash
12	Garage - Maint. on Cameras	E		-	-	20,000	-	20,000	FIN	Park.	32	Cash
13	Spare Meters	E	11,000	12,000	13,000	-	-	36,000	FIN	Park.	32	Bonds
14	Smart Meters Pilot Program	E	-	-	-	50,000	70,000	120,000	FIN	Park.	32	Bonds
15	LED Light Fixtures in Garage	E	-	-	-	-	35,000	35,000	FIN	Park.	32	Bonds
16	Resealing	I	-	-	25,000	-	-	25,000	FIN	Park.	32	Bonds
17	E. Louther St. N Pavement	I	-	-	100,000	-	-	100,000	FIN	Park.	32	Bonds
18	E. Louther St. N General Improvements	I	-	-	5,830	-	-	5,830	FIN	Park.	32	Cash
19	Garage Repairs & Preventative Maint.	I	100,000	100,000	-	100,000	-	300,000	FIN	Park.	32	Bonds
20	E. Louther St. N Landscaping	L	-	-	10,600	-	-	10,600	FIN	Park.	32	Bonds
21	Vehicle - Water Meter Reading/Parking	V	-	-	-	-	30,000	30,000	FIN	Park.	6/32	Bonds
	Total		**176,500**	**112,000**	**174,430**	**170,000**	**135,000**	**767,930**				
	Fire											
22	Thermal Imaging Cameras	E	45,000	-	-	-	-	45,000	Fire	Fire	18	Bonds
23	Station Generator	E	25,000	25,000	25,000	-	-	75,000	Fire	Fire	18	Bonds
24	P25 Radio Project	E	-	-	-	-	107,000	107,000	Fire	Fire	18	Bonds
25	Fire Engine	V	-	-	-	-	750,000	750,000	Fire	Fire	18	Bonds
	Total		**70,000**	**25,000**	**25,000**	**-**	**857,000**	**977,000**				
	Police											
26	Roof	B	-	-	-	100,000	-	100,000	Police	Police	18	Bonds
27	HVAC	B	-	-	150,000	-	-	150,000	Police	Police	18	Bonds
28	Camera System	E	15,000	15,000	15,000	15,000	15,000	75,000	Police	Police	18	Cash
29	In-Car Video	E	-	-	5,000	5,000	5,000	15,000	Police	Police	18	Cash
30	License Plate Reader	E	18,000	-	-	-	-	18,000	Police	Police	18	Bonds
31	New Vehicles - Replace Two Per Year	V	77,000	79,000	81,000	83,000	85,000	405,000	Police	Police	18	Cash
32	New Vehicle (Police Chief)	V	40,000	-	-	-	-	40,000	Police	Police	18	Cash
33	FATS	E	19,950	-	-	-	-	19,950	Police	Police	18	Bonds
	Total		**169,950**	**94,000**	**251,000**	**203,000**	**105,000**	**822,950**				
	Public Works											
34	Admin. Staff Car	V	-	-	-	-	40,000	40,000	DPW	Adm	18	Bonds
35	Urban Redevelopment Plan (TIF)	L	8,861,567	5,132,343	5,123,343	-	-	19,117,253	DPW	Codes	18	Grants
36	Codes Pick-up Truck (Tr. 98)	V	-	-	-	-	33,000	33,000	DPW	Codes	18	Bonds
37	Codes Pick-up Truck (Tr. 94)	V	-	-	-	-	33,000	33,000	DPW	Codes	18	Bonds
38	Borough Building HVAC Replacement	E	100,000	-	-	-	-	100,000	DPW	Facs.	6/8/18	Bonds
39	Borough Hall Security Improvements	E	75,000	-	-	-	-	75,000	DPW	Facs.	6/8/18	Bonds
40	Hanover/High LED Street Lights	E	-	-	40,000	-	-	40,000	DPW	Light	18	Bonds
41	Skid Loader	E	-	40,000	-	-	-	40,000	DPW	Ops.	6/8/18	Bonds
42	Loader	E	-	91,000	-	-	-	91,000	DPW	Ops.	6/8/18	Bonds
43	Snowblower	E	138,000	-	-	-	-	138,000	DPW	Ops.	18	Bonds
44	Prewet System	E	-	-	-	15,000	-	15,000	DPW	Ops.	18	Bonds
45	Asphalt Sealing Machine	E	-	-	-	-	25,000	25,000	DPW	Ops.	18	Bonds
46	Rod Hammer Breaker Attachment	E	-	-	-	-	55,000	55,000	DPW	Ops.	18	Bonds
47	Pull-Behind Air Compressor	E	-	-	-	-	24,000	24,000	DPW	Ops.	6/8/18	Bonds
48	Tailgate Compaction Roller	E	-	-	-	-	14,000	14,000	DPW	Ops.	18	Bonds
49	Molly Pitcher Cemetery	I	25,000	25,000	25,000	25,000	25,000	125,000	DPW	Ops.	18	Bonds
50	Road Diet Pavement Markings	I	66,000	-	-	-	-	66,000	DPW	Ops.	18	Bonds
51	Street Paving	I	178,724	250,000	325,000	345,000	350,000	1,448,724	DPW	Ops.	35	Cash
52	Curb Ramp Upgrades	I	324,000	175,000	130,000	175,000	175,000	979,000	DPW	Ops.	35	Cash
53	Crack Sealing	I	19,000	19,000	20,000	20,000	20,000	98,000	DPW	Ops.	35	Cash
54	Microsurfacing	I	98,563	80,000	85,000	20,000	20,000	303,563	DPW	Ops.	35	Cash
55	Dry Milling	I	50,975	80,000	90,000	90,000	90,000	400,975	DPW	Ops.	35	Cash
56	Sewer System Rehabilitation	I	-	-	4,339,000	1,832,000	2,532,000	8,703,000	DPW	Ops.	8	Bonds
57	Letort Interceptor Rehabiltation	I	4,050,750	3,314,250	-	-	-	7,365,000	DPW	Ops.	8	Bonds
58	E. High St. Bridge Sewer Main Replacement	I	28,000	-	-	-	-	28,000	DPW	Ops.	8	Bonds

Table 30 (Cont'd).

No.	Item	Type	2018	2019	2020	2021	2022	Total	Dept.	Div.	Fund	Source
59	Water System Rehabilitation Projects	I	1,667,000	1,668,000	1,669,000	1,670,000	1,650,000	8,324,000	DPW	Ops.	6	Bonds
60	Roadway Roundabouts	I	200,000	-	200,000	-	-	400,000	DPW	Ops.	18	Bonds
61	Compost Facility Improvements	L	90,000	-	-	-	-	90,000	DPW	Ops.	9	Bonds
62	Replace 2002 GMC Sierra	V	38,000	-	-	-	-	38,000	DPW	Ops.	6/8/18	Bonds
63	12,500 GVWR Dump Truck	V	-	-	85,000	-	-	85,000	DPW	Ops.	6/8/18	Bonds
64	Pickup Truck w/ Snowplow (Tr. 12)	V	-	-	47,000	-	-	47,000	DPW	Ops.	6/8/18	Bonds
65	1-Ton Dump Truck (Tr. 29)	V	69,000	-	-	-	-	69,000	DPW	Ops.	6/8/18	Bonds
66	3/4 Ton Pickup w/ Snowplow (Tr. 24)	V	-	-	-	50,000	-	50,000	DPW	Ops.	6/8/18	Bonds
67	39000 GVWR Dump Truck (Tr. 27)	V	-	-	-	125,000	-	125,000	DPW	Ops.	6/8/18	Bonds
68	Platform Truck	V	-	-	70,000	-	-	70,000	DPW	Ops.	6/8/18	Bonds
69	Bucket Truck	V	101,746	-	-	-	-	101,746	DPW	Ops.	18	Bonds
70	Garbage Truck	V	-	-	60,000	-	-	60,000	DPW	Ops.	18	Bonds
71	Water Meter Van	V	-	-	36,000	-	-	36,000	DPW	Ops.	6	Bonds
72	10-Ton Dump Truck (Tr. 15)	V	-	-	-	-	165,000	165,000	DPW	Ops.	18	Bonds
73	SW Engineering Eval./Sys. Improvements	I	85,000	95,000	100,000	100,000	100,000	480,000	DPW	Storm	18	Bonds
74	W. High Street Stormwater Improv.(BMP)	I	100,000	200,000	-	-	-	300,000	DPW	Storm	18	Bonds
75	Lamberton MS (S. Hanover) (BMP)	I	40,000	100,000	-	-	-	140,000	DPW	Storm	18	Bonds
76	Borough Facilities (BMP)	I	40,000	40,000	40,000	-	-	120,000	DPW	Storm	18	Bonds
77	PW Field Yard (BMP)	I	15,000	20,000	-	-	-	35,000	DPW	Storm	18	Bonds
78	Bicycle Safe Storm Grates	I	5,000	5,000	5,000	-	-	15,000	DPW	Storm	18	Cash
79	Chesapeake Bay PRP Impl. Projects	I	30,000	35,000	40,000	45,000	50,000	200,000	DPW	Storm	18	Bonds
80	Thornwald Park (BMP)	I	-	-	-	350,000	-	350,000	DPW	Storm	18	Bonds
81	Cherry & Louther Stormwater Improvements	I	179,200	-	-	-	-	179,200	DPW	Storm	18	Cash
82	Excel Stormwater Diversion	I	70,000	-	-	-	-	70,000	DPW	Storm	18	Cash
83	West/Willow/WBR/Traff. Sig. Upgrade	E	-	35,000	-	-	-	35,000	DPW	Traf	18	Bonds
84	Pomfret/Sprg. Gdn. Traff. Sig. Upgrade	E	-	35,000	-	-	-	35,000	DPW	Traf	18	Bonds
85	Orange/High Traff. Sig. Upgrade	E	155,000	-	-	-	-	155,000	DPW	Traf	18	Cash
86	LeTort Elemnetary School Zone Improvements	I	40,000	-	-	-	-	40,000	DPW	Traf	18	Bonds
87	Traffic Counter Equipment	E	-	18,000	-	-	-	18,000	DPW	Traf	18	Bonds
	Total		**16,940,525**	**11,457,593**	**12,529,343**	**4,862,000**	**5,401,000**	**51,190,461**				
	Parks & Recreation											
88	Replace Ceiling in MP4	B	7,700	-	-	-	-	7,700	DPR	CC	18	Cash
89	Second Floor Upgrades	B	136,000	-	-	-	-	136,000	DPR	CC	18	Cash
90	Gymnasium AC	E	77,700	-	-	-	-	77,700	DPR	CC	18	Bonds
91	Disc Mower	E	-	-	8,950	-	-	8,950	DPR	Maint	18	Cash
92	Kabota F3990 Tractor	E	-	-	-	-	25,000	25,000	DPR	Maint	18	Bonds
93	Goodyear Park Bridge Replacement	I	-	-	-	42,150	-	42,150	DPR	Maint	18	Bonds
94	Mooreland Tennis Courts	L	44,100	-	-	-	-	44,100	DPR	Maint	18	Bonds
95	Pool Site Improvments (Design)	L	-	10,000	-	-	-	10,000	DPR	Pool	18	Bonds
96	Biddle Mission Park Stream Restor.	L	200,000	-	-	-	-	200,000	DPR	Maint	18	Bonds
97	LeTort Park Pavillion Renovations	L	49,000	-	-	-	-	49,000	DPR	Maint	18	Cash
98	1 Ton Truck	V	-	50,000	-	-	-	50,000	DPR	Maint	18	Bonds
99	Pool Painting	I	-	16,000	-	-	-	16,000	DPR	Pool	18	Cash
100	Shade Canopy Replacements	E	-	20,000	-	-	-	20,000	DPR	Pool	18	Bonds
101	Shafer Cabin Restoration	B	15,000	-	-	-	-	15,000	DPR	Maint	18	Cash
102	Thorwald Gatehouse Interior Renovations	B	10,000	-	-	-	-	10,000	DPR	Maint	18	Bonds
103	Biddle Mission Spraypool Resurfacing	E	6,500	-	-	-	-	6,500	DPR	Maint	18	Grants
104	Nottingham & VM Berm Enhancement	L	217,651	-	-	-	-	217,651	DPR	Maint	18	Cash
	Total		**763,651**	**96,000**	**8,950**	**42,150**	**25,000**	**935,751**				
	Treatment Plants											
105	Bio Solids Backhoe	E	-	135,000	-	-	-	135,000	DTP	Bio	8	Bonds
106	Grinder #1 for Sludge Pumps	E	35,000	-	-	-	-	35,000	DTP	Bio	8	Bonds
107	Grinder #2 for Sludge Pumps	E	-	35,000	-	-	-	35,000	DTP	Bio	8	Bonds
108	Digester Mixer & Motor	E	-	-	-	-	60,000	60,000	DTP	Bio	8	Bonds
109	ATAD Project	I	-	-	-	-	9,500,000	9,500,000	DTP	Bio	8	Bonds
110	Bio Solids 15 Ton Dump Truck	V	-	-	200,000	-	-	200,000	DTP	Bio	8	Bonds
111	Bio Solids Tractor Truck - (Tr. 56)	V	135,000	-	-	-	-	135,000	DTP	Bio	8	Bonds
112	Pump Station Truck Replacement (Tr. 61)	V	-	-	-	60,000	-	60,000	DTP	Lift	8	Bonds
113	Wastewater Lab BIO Incubator	E	-	-	-	9,800	-	9,800	DTP	SLAB	8	Cash
114	Sprinter 2500 Cargo Van	V	-	-	42,000	-	-	42,000	DTP	SLAB	8	Bonds
115	Water Autoclave Steam Sterilizer	E	9,000	-	-	-	-	9,000	DTP	WLAB	6	Cash
116	Wastewater Lab Refrigerator	E	-	-	-	-	8,000	8,000	DTP	WLAB	6	Cash
117	Wastewater Refrigerated Sampler	E	-	5,810	-	-	-	5,810	DTP	WLAB	6	Cash
118	Pumphouse Piping Replacements	E	-	-	-	500,000	-	500,000	DTP	WP	6	Bonds
119	Repair Gabion Baskets at Headrace	E	31,000	-	-	-	-	31,000	DTP	WP	6	Bonds
120	Cameras - Water Plant & Tank Sites	E	45,000	-	-	-	-	45,000	DTP	WP	6	Cash
121	New Scag Mower	E		10,000	-	-	-	10,000	DTP	WP	6	Bonds
122	Penn St./Ridge St. Altitude Valve Repair	E	20,000	-	-	-	-	20,000	DTP	WP	6	Bonds
123	New Chemical Feed Pumps	E	-	-	-	-	70,000	70,000	DTP	WP	6	Bonds
124	Rebuild 16" Backwash Valve	E	7,000	-	-	-	-	7,000	DTP	WP	6	Cash
125	Transmission Line Replacement	I	-	-	875,500	-	-	875,500	DTP	WP	6	Bonds
126	Headrace Improvements	I	20,000	927,000	-	-	-	947,000	DTP	WP	6	Bonds

Table 30 (Cont'd).

127	Penn Street Tank Recoat	I	288,500	-	-	-	-	288,500	DTP	WP	6 Bonds
128	Ridge Street Tank Recoat	I	-	-	-	-	300,000	300,000	DTP	WP	6 Bonds
129	Wastewater Autoclave Steam Sterilizer	E	-	9,000	-	-	-	9,000	DTP	WWTP	8 Cash
130	Disinfection Alternative	E	-	-	-	-	500,000	500,000	DTP	WWTP	8 Bonds
131	Wastewater Plant Filter Panel Replacements	E	-	252,000	-	-	-	252,000	DTP	WWTP	8 Cash
132	WWTP Sump Pump Replacement	E	-	-	70,000	-	-	70,000	DTP	WWTP	8 Bonds
133	Wastewater - JD Loader Replacement	E	-	-	-	-	45,000	45,000	DTP	WWTP	8 Bonds
134	WWTP - Water Pump Replacement	E	-	-	-	-	150,000	150,000	DTP	WWTP	8 Bonds
135	Roadway Paving	I	-	-	100,000	-	-	100,000	DTP	WWTP	8 Bonds
136	Lift Station #2 Hydrogen Peroxide Feed	E	175,000	-	-	-	-	175,000			
137	Lab Building Roof Replacement	B	-	41,000	-	-	-	41,000	DTP	Labs	6/8 Bonds
	Total		**765,500**	**1,414,810**	**1,287,500**	**569,800**	**10,633,000**	**14,670,610**			
	Grand Total		**18,936,126**	**13,218,403**	**14,324,223**	**5,864,950**	**17,174,000**	**69,517,702**			

Key:
Fund 1 = General Fund
Fund 6 = Water Fund
Fund 8 = Sewer Fund
Fund 9 = Solid Waste Fund
Fund 18 = Capital Projects Fund
Fund 32 = Parking Fund
Fund 35 = Highway Aid Fund

Table 31.

2018-2022 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	3,622,500	3,821,690	90,000	2,194,060	229,000	9,957,250
2018	-	-	-	-	-	-
2019	2,700,000	5,396,650	-	1,580,000	280,600	9,957,250
2020	-	-	-	-	-	-
2021	2,650,000	5,031,102	-	2,106,148	170,000	9,957,250
2022	1,404,150	9,608,071	-	-	85,000	11,097,221
Total	**12,278,764**	**30,521,863**	**90,000**	**7,069,029**	**764,600**	**50,724,256**

Debt Overview

Carlisle issues debt to finance significant capital projects having a useful life of at least the term of the debt issued. Typically the Borough evaluates the capital improvement plan to determine projects to be included in any borrowing. Debt is issued to include projects in the capital projects fund and enterprise funds and is a general obligation of the Borough pledging the full-faith, credit and taxing power of the Borough for the payment of principal and of interest on the debt. All taxable real property in the Borough is subject to ad valorem taxation without limitation as to rate or amount to pay debt service.

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

Debt issued by Carlisle complies with the state's Local Government Unit Debt Act (53 Pa. C.S. § 8001 *et. seq.)*. Included in the act are limitations on incurring debt unless that debt is approved by the voters of the municipality. Municipalities are prohibited from incurring any new non-electoral debt if the aggregate net principal amount of the new non-electoral debt, together with all other net non-electoral debt outstanding, would cause the total non-electoral debt to exceed 250% of the municipalities borrowing base. The borrowing base is the arithmetic average of total revenues received for the three preceding fiscal years. Below is the debt limit calculation for 2016, the last year calculated by an independent auditor during the annual financial audit of the Borough's financial statements.

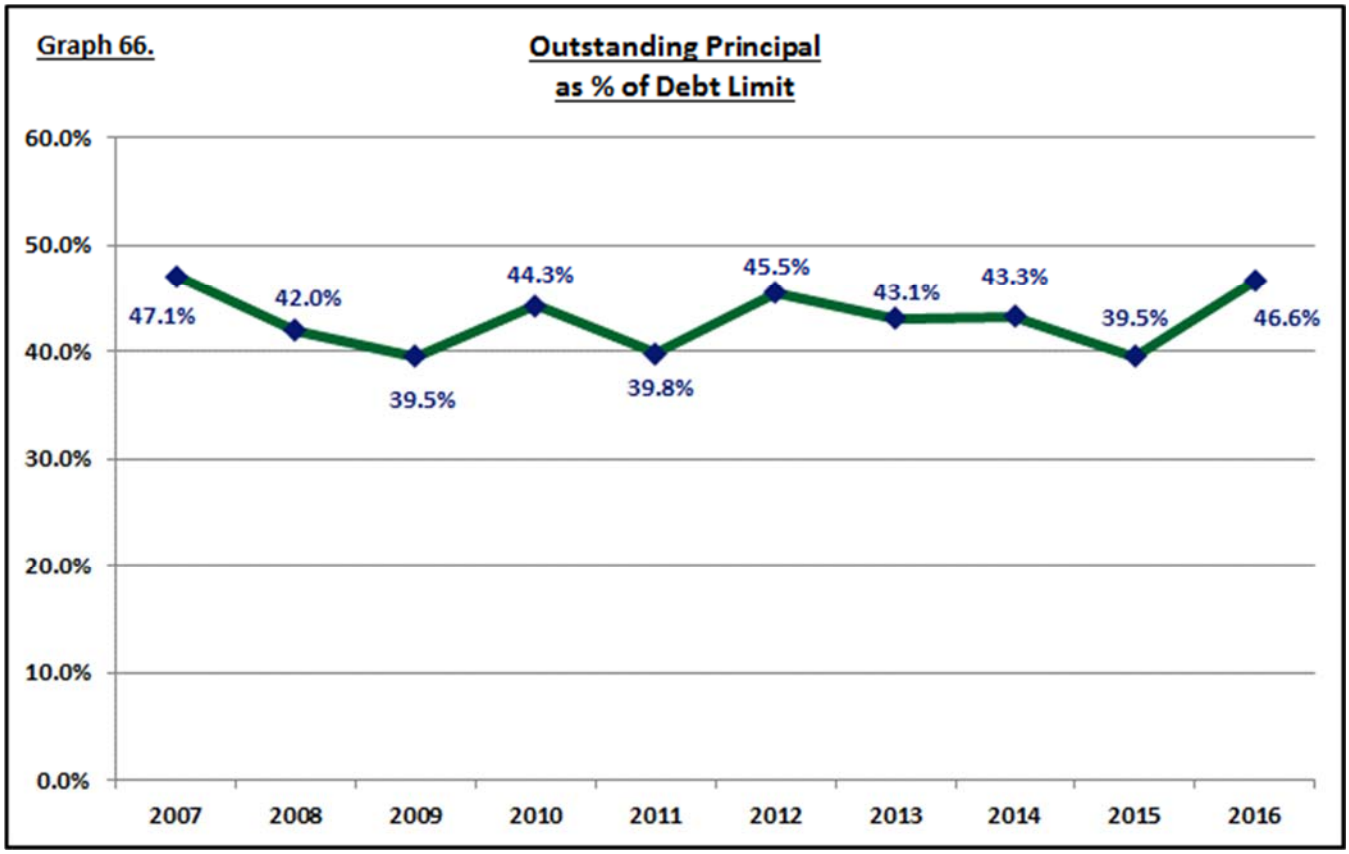
Borrowing Base Revenues:

2014	$ 20,686,551
2015	$ 21,347,769
2016	$ 22,190,871
	$ 64,225,191

Average Borrowing Base Revenue	$ 21,408,397
Debt Limit Percentage	250.0%
Debt Limit	$ 53,520,993
Less: Total Amount of Debt Applicable to Debt Limit	24,948,728
Legal Debt Margin	**$ 28,572,265**

Debt capacity is the total amount of debt applicable to the legal debt limit as a percentage of the legal debt limit as defined above. In other words, debt capacity illustrates the amount of debt a municipality has outstanding in relation to the legal limit allowed by state law. The Borough's applicable debt as a percentage of its debt limit has declined significantly since 2006, primarily due to paying off expiring debt. However, the Borough's total debt service will likely increase over the next several years as a result of financing major capital projects particularly water and sewer projects.

Moody's Investor Services upgraded the Borough's bond rating from Aa2 to Aa1 in early 2016, but the rating was withdrawn later that year when the Borough refinanced its only outstanding bond issue with a bank note. Recently, Moody's reinstated the rating when the Borough issued new bonds. The Aa1 rating is recognized as a very strong rating, one level below the highest Aaa rating.



The principal balance outstanding by fund for each debt issuance as of December 8, 2017 is included in the table below.

Table 32.

Debt Issues By Fund

Debt Series	Total	General Fund	Water	Sewer	Capital Projects	Solid Waste	Parking
2015	4,999,000	-	-	4,999,000	-	-	-
2016	6,236,000	549,392	1,315,172	4,296,604	-	624	74,208
2017A	9,775,000	-	3,556,145	3,752,623	2,153,433	87,975	224,825
2017B	14,885,000	4,054,674	5,154,676	5,063,877	-	-	611,774
Total	$ 35,895,000	4,604,066	10,025,993	18,112,104	2,153,433	88,599	910,807

Below are descriptions of the Borough's outstanding debt:

- **General Obligation Note Series of 2015** – In April 2015 the Borough authorized a general obligation note with Susquehanna Bank (now BB&T Bank) in the principal amount of $5,000,000 to finance sewer fund projects in the capital improvements plan. Annual debt service payments varying from $1,000 to $660,000 were due beginning May 15, 2016 through October 15, 2035. The interest rate was 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 a general obligation note with BB&T bank in the principal amount of $7,112,000 to refinance the general obligation bonds of 2011. Annual debt service payments varying from $534,000 to $1,350,000 are due beginning August 15, 2017 through August 15, 2026. 2023. The interest rate is 1.76%. Refinancing the prior debt issuance will save taxpayers approximately $461,000 over the course of the loan.

- **General Obligation Bond Series of 2017A –** On December 8, 2017 the Borough authorized a general obligation bond in the principal amount of $9,775,000 to finance Borough projects in the capital improvement plan. Annual debt service payments varying from $6,450 to $551,000 are due beginning April 14, 2018 through October 15, 2042. The interest rate range is between 2% and 5%.

- **General Obligation Bond Series of 2017B –** On December 8, 2017 the Borough authorized a general obligation bond in the principal amount of $14,885,000 to refinance the general obligation notes of 2012, 2013, and 2014. Annual debt service payments varying from $270,400 and $2,079,300 are due beginning April 15, 2018 through October 15, 2029. The interest rate range is between 2% and 5%. Refinancing the prior debt issuance will save taxpayers approximately $407,000 over the course of the loan.

Long-term debt as a percentage of real property assessed valuation is a ratio used by many municipalities to evaluate debt levels. In recent years Carlisle's percentage has been increasing due to significant expenditures needed to finance improvements to the water and sewer systems and very slow growth in real property assessed valuation. This ratio is illustrated in the graph below:

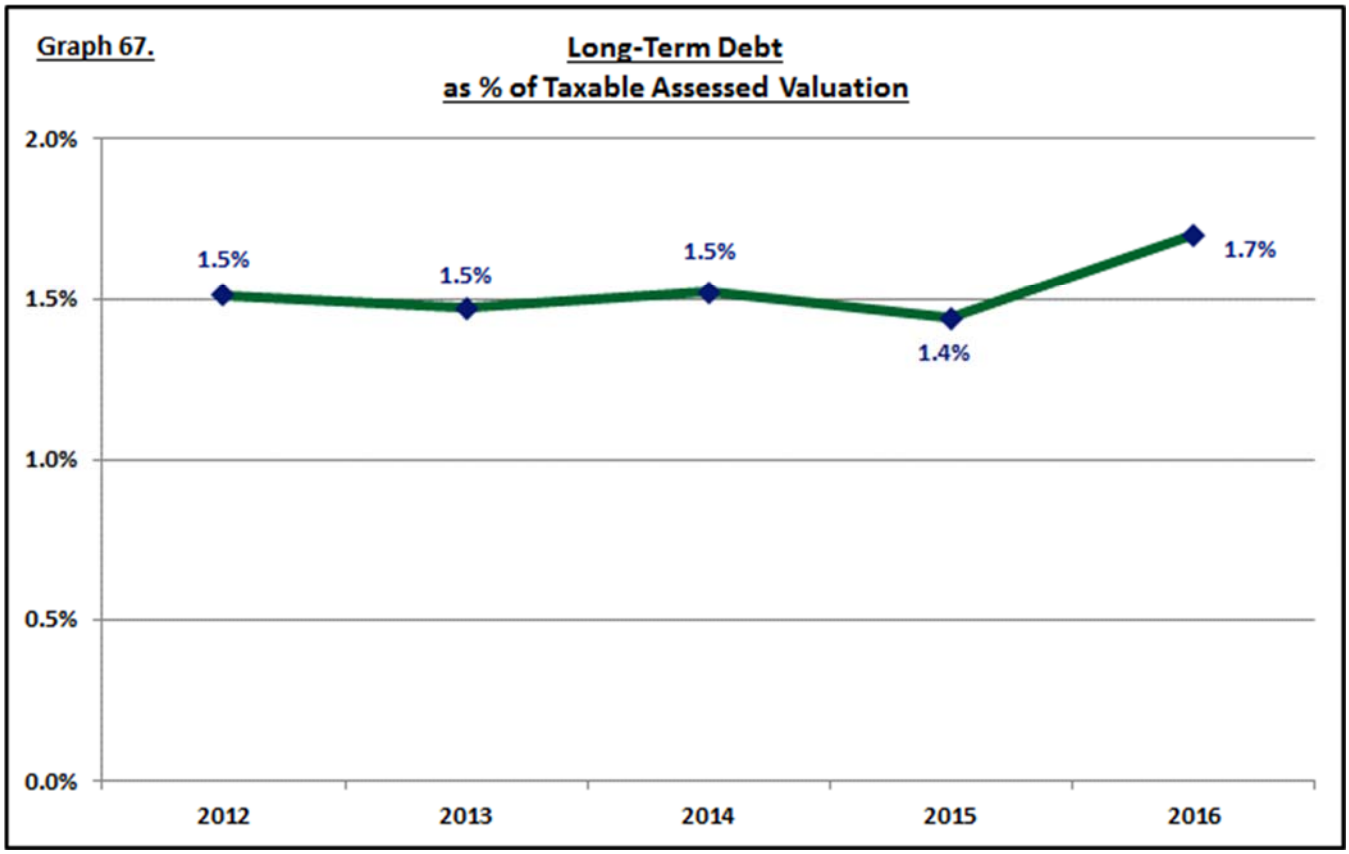

Graph 67.
Long-Term Debt
as % of Taxable Assessed Valuation
2.0%
1.5%
1.0%
0.5%
0.0%
1.5%
1.5%
1.5%
1.4%
1.7%
2012
2013
2014
2015
2016

Table 33.

Summary of General Obligation Debt Service - All Funds

Fiscal Year Ended	G.O. Note Series of 2015	G.O. Note Series of 2016	G.O. Bond Series of 2017A	G.O. Bond Series of 2017B
12/31/2018	123,963	995,754	616,779	1,485,277
12/31/2019	123,939	1,350,160	618,675	1,329,650
12/31/2020	123,914	764,054	618,425	1,903,200
12/31/2021	123,889	534,875	617,425	2,065,800
12/31/2022	123,865	541,515	615,675	2,069,550
12/31/2023	123,840	536,891	613,175	2,079,300
12/31/2024	123,816	667,197	619,925	1,894,550
12/31/2025	134,522	671,056	615,425	1,899,800
12/31/2026	145,225	673,651	615,175	1,887,600
12/31/2027	607,420	-	616,675	1,203,200
12/31/2028	612,562	-	612,431	738,400
12/31/2029	618,141	-	617,531	270,400
12/31/2030	624,127	-	616,725	-
12/31/2031	630,492	-	620,100	-
12/31/2032	636,222	-	613,100	-
12/31/2033	642,301	-	443,550	-
12/31/2034	649,686	-	443,650	-
12/31/2035	656,349	-	443,450	-
12/31/2036	-	-	442,950	-
12/31/2037	-	-	442,150	-
12/31/2038	-	-	446,050	-
12/31/2039	-	-	444,500	-
12/31/2040	-	-	442,650	-
12/31/2041	-	-	445,500	-
12/31/2042	-	-	442,900	-
TOTAL:	6,824,272	6,735,154	13,684,592	18,826,727

Table 34.

General Fund & Capital Projects Fund Debt Service

Fiscal Year Ended	8.81% G.O. Note Series of 2016	22.03% G.O. Note Series of 2017A	27.24% G.O. Bond Series of 2017B
12/31/2018	87,726	135,876	404,590
12/31/2019	118,949	136,294	362,197
12/31/2020	67,313	136,239	518,432
12/31/2021	47,123	136,019	562,724
12/31/2022	47,707	135,633	563,745
12/31/2023	47,300	135,082	566,401
12/31/2024	58,780	136,569	516,075
12/31/2025	59,120	135,578	517,506
12/31/2026	59,349	135,523	514,182
12/31/2027	-	135,854	327,752
12/31/2028	-	134,919	201,140
12/31/2029	-	136,042	73,657
12/31/2030	-	135,865	-
12/31/2031	-	136,608	-
12/31/2032	-	135,066	-
12/31/2033	-	97,714	-
12/31/2034	-	97,736	-
12/31/2035	-	97,692	-
12/31/2036	-	97,582	-
12/31/2037	-	97,406	-
12/31/2038	-	98,265	-
12/31/2039	-	97,923	-
12/31/2040	-	97,516	-
12/31/2041	-	98,144	-
12/31/2042	-	97,571	-
TOTAL:	593,367	3,014,716	5,128,401
Principal:	549,392	2,153,433	4,054,674

Table 35.

Water Fund Debt Service

Fiscal Year Ended	21.09% G.O. Note Series of 2016	36.38% G.O. Bond Series of 2017A	34.63% G.O. Bond Series of 2017B
12/31/2018	210,004	224,384	514,352
12/31/2019	284,749	225,074	460,458
12/31/2020	161,139	224,983	659,078
12/31/2021	112,805	224,619	715,387
12/31/2022	114,206	223,983	716,685
12/31/2023	113,230	223,073	720,062
12/31/2024	140,712	225,529	656,083
12/31/2025	141,526	223,892	657,901
12/31/2026	142,073	223,801	653,676
12/31/2027	-	224,346	416,668
12/31/2028	-	222,802	255,708
12/31/2029	-	224,658	93,640
12/31/2030	-	224,365	-
12/31/2031	-	225,592	-
12/31/2032	-	223,046	-
12/31/2033	-	161,363	-
12/31/2034	-	161,400	-
12/31/2035	-	161,327	-
12/31/2036	-	161,145	-
12/31/2037	-	160,854	-
12/31/2038	-	162,273	-
12/31/2039	-	161,709	-
12/31/2040	-	161,036	-
12/31/2041	-	162,073	-
12/31/2042	-	161,127	-
TOTAL:	1,420,444	4,978,455	6,519,696
Principal:	1,315,172	3,556,145	5,154,676

Table 36.

Sewer Fund Debt Service

Fiscal Year Ended	100.00% G.O. Note Series of 2015	68.90% G.O. Note Series of 2016	38.39% G.O. Bond Series of 2017A	34.02% G.O. Bond Series of 2017B
12/31/2018	123,963	686,074	236,782	505,291
12/31/2019	123,939	930,260	237,509	452,347
12/31/2020	123,914	526,433	237,413	647,469
12/31/2021	123,889	368,529	237,029	702,785
12/31/2022	123,865	373,104	236,358	704,061
12/31/2023	123,840	369,918	235,398	707,378
12/31/2024	123,816	459,699	237,989	644,526
12/31/2025	134,522	462,358	236,262	646,312
12/31/2026	145,225	464,146	236,166	642,162
12/31/2027	607,420	-	236,742	409,329
12/31/2028	612,562	-	235,112	251,204
12/31/2029	618,141	-	237,070	91,990
12/31/2030	624,127	-	236,761	-
12/31/2031	630,492	-	238,056	-
12/31/2032	636,222	-	235,369	-
12/31/2033	642,301	-	170,279	-
12/31/2034	649,686	-	170,317	-
12/31/2035	656,349	-	170,240	-
12/31/2036	-	-	170,049	-
12/31/2037	-	-	169,741	-
12/31/2038	-	-	171,239	-
12/31/2039	-	-	170,644	-
12/31/2040	-	-	169,933	-
12/31/2041	-	-	171,027	-
12/31/2042	-	-	170,029	-
TOTAL:	6,824,272	4,640,521	5,253,515	6,404,853
Principal:	4,999,000	4,296,604	3,752,623	5,063,877

Table 37.

Parking Fund Debt Service

Fiscal Year Ended	1.19% G.O. Note Series of 2016	2.30% G.O. Bond Series of 2017A	4.11% G.O. Bond Series of 2017B
12/31/2018	11,849	14,186	61,045
12/31/2019	16,067	14,230	54,649
12/31/2020	9,092	14,224	78,222
12/31/2021	6,365	14,201	84,904
12/31/2022	6,444	14,161	85,059
12/31/2023	6,389	14,103	85,459
12/31/2024	7,940	14,258	77,866
12/31/2025	7,986	14,155	78,082
12/31/2026	8,016	14,149	77,580
12/31/2027	-	14,184	49,452
12/31/2028	-	14,086	30,348
12/31/2029	-	14,203	11,113
12/31/2030	-	14,185	-
12/31/2031	-	14,262	-
12/31/2032	-	14,101	-
12/31/2033	-	10,202	-
12/31/2034	-	10,204	-
12/31/2035	-	10,199	-
12/31/2036	-	10,188	-
12/31/2037	-	10,169	-
12/31/2038	-	10,259	-
12/31/2039	-	10,224	-
12/31/2040	-	10,181	-
12/31/2041	-	10,247	-
12/31/2042	-	10,187	-
TOTAL:	80,148	314,746	773,778
Principal:	74,208	224,825	611,774

Table 38.

Solid Waste Fund Debt Service

Fiscal Year Ended	0.01% G.O. Note Series of 2016	0.90% G.O. Bond Series of 2017A
12/31/2018	100	5,551
12/31/2019	135	5,568
12/31/2020	76	5,566
12/31/2021	53	5,557
12/31/2022	54	5,541
12/31/2023	54	5,519
12/31/2024	67	5,579
12/31/2025	67	5,539
12/31/2026	67	5,537
12/31/2027	-	5,550
12/31/2028	-	5,512
12/31/2029	-	5,558
12/31/2030	-	5,551
12/31/2031	-	5,581
12/31/2032	-	5,518
12/31/2033	-	3,992
12/31/2034	-	3,993
12/31/2035	-	3,991
12/31/2036	-	3,987
12/31/2037	-	3,979
12/31/2038	-	4,014
12/31/2039	-	4,001
12/31/2040	-	3,984
12/31/2041	-	4,010
12/31/2042	-	3,986
TOTAL:	674	123,161
Principal:	624	87,975

6. Appendices

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Table 39.

Full-Time Employees Summary Schedule

Department/Function	2014	2015	2016	2017	2018
Administration					
Borough Manager's Office	3	3	3	4	4
Human Resources/Risk Management	1	1	1	1	1
Information Technology	0	0	0	0	0
Sub-total	4	4	4	5	5
Finance					
Finance Operations	5	5	5	5	5
Tax Collection	0	0	0	0	1
Parking	1	1	1	1	1
Water & Sewer Billing & Collection	1	1	1	1	1
Sub-total	7	7	7	7	8
Fire	0	0	0	0	0
Police					
Administration	6	6	6	6	6
Investigation	4	4	4	4	4
Patrol	24	24	24	24	24
Sub-total	34	34	34	34	34
Public Works					
Administration & Engineering	4	4	4	4	4
Code Enforcement	4	4	4	4	4
Field Operations	24	24	24	24	24
Traffic	2	2	2	2	2
Sub-total	34	34	34	34	34
Parks & Recreation					
Administration	3	3	3	3	3
Recreation Services	1	1	1	1	1
Pool	0	0	0	0	0
Community Center	0	0	0	0	0
Parks Maintenance	4	4	4	4	4
Sub-total	8	8	8	8	8
Treatment Plants					
Water Plant	9	9	9	9	9
Wastewater Treatment Plant	9	9	9	9	9
Laboratory	5	5	5	5	5
Bio-Solids	1	1	1	1	1
Sub-total	24	24	24	24	24
Total	**111**	**111**	**111**	**112**	**113***

* - Beginning 2018 the Borough will collect property taxes and has budgeted a full-time tax collector.

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Demographic & Economic Information

BOROUGH OF CARLISLE

FINANCIAL TRENDS
NET POSITION BY COMPONENT
2012-2016
(accrual basis of accounting)

Schedule 1

	Fiscal Year				
	2016	**2015** [b]	**2014**	**2013**	**2012** [a]
Governmental activities					
Net investment in capital assets	$ 13,410,957	$ 12,697,315	$ 11,989,362	$ 11,996,855	$ 12,397,511
Restricted	2,888,319	1,905,409	1,661,790	1,280,889	1,042,114
Unrestricted	3,392,972	4,830,596	4,684,908	4,618,890	3,515,525
Total governmental activities net position	$ 19,692,248	$ 19,433,320	$ 18,336,060	$ 17,896,634	$ 16,955,150
Business-type activities					
Net investment in capital assets	$ 19,806,889	$ 21,331,813	$ 22,961,322	$ 23,674,750	$ 25,700,468
Unrestricted	13,515,836	10,998,309	8,682,416	7,162,959	5,029,342
Total business-type activities net position	$ 33,322,725	$ 32,330,122	$ 31,643,738	$ 30,837,709	$ 30,729,810
Primary government					
Net investment in capital assets	$ 33,217,846	$ 34,029,128	$ 34,950,684	$ 35,671,605	$ 38,097,979
Restricted	2,888,319	1,905,409	1,661,790	1,280,889	1,042,114
Unrestricted	16,908,808	15,828,905	13,367,324	11,781,849	8,544,867
Total primary government net position	$ 53,014,973	$ 51,763,442	$ 49,979,798	$ 48,734,343	$ 47,684,960

[a] 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.

[b] 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.

Source: DOF compilation of data.

BOROUGH OF CARLISLE

FINANCIAL TRENDS
CHANGES IN NET POSITION
2012-2016
(accrual basis of accounting)

Schedule 2

	Fiscal Year				
	2016	**2015**	**2014**	**2013**	**2012**
Program Revenues					
Governmental Activities:					
Charges for Services:					
General government	$ 530,175	$ 306,102	$ 293,713	$ 430,867	$ 388,062
Public safety	664,413	694,933	725,235	781,414	881,831
Public services	63,094	44,446	38,798	40,218	120,437
Parks and recreation	308,928	347,134	298,667	271,819	255,113
Operating grants and contributions	1,283,339	1,259,460	1,304,787	1,599,715	1,305,212
Capital grants and contributions	1,162,135	929,627	1,103,549	932,994	538,371
Total governmental activities program revenues	4,012,084	3,581,702	3,764,749	4,057,027	3,489,026
Business-type Activities:					
Charges for Services:					
Water	4,184,024	4,093,002	3,970,748	3,490,867	3,630,700
Sewer	6,087,099	5,527,954	5,398,185	4,979,628	4,971,586
Parking	671,278	629,194	592,635	504,637	538,470
Solid Waste	670,597	657,019	599,122	597,397	590,330
Operating grants and contributions	35,146	39,938	62,465	101,137	97,250
Capital grants and contributions	62,111	241,649	46,207	81,037	874,230
Total business-type activities program revenues	11,710,255	11,188,756	10,669,362	9,754,703	10,702,566
Total primary government program revenues	$ 15,722,339	$ 14,770,458	$ 14,434,111	$ 13,811,730	$ 14,191,592
Expenses					
Governmental Activities:					
General government	$ 1,303,148	$ 1,232,564	$ 1,416,153	$ 1,385,330	$ 1,382,247
Public safety	6,000,082	5,603,645	5,459,908	5,623,928	5,610,486
Public services	2,648,369	2,240,600	2,208,735	2,085,120	2,144,972
Parks and recreation	1,182,586	1,082,679	1,028,150	1,064,555	1,074,170
Conservation and community development	243,669	397,077	419,715	589,086	449,639
Interest on long-term debt	151,944	157,743	166,114	200,896	165,837
Total governmental activities expenses	11,529,798	10,714,308	10,698,775	10,948,915	10,827,351
Business-type Activities:					
Water	$ 4,091,163	$ 3,866,185	$ 3,736,745	$ 3,674,170	$ 3,473,552
Sewer	5,459,634	5,477,005	5,282,663	5,279,620	5,256,740
Parking	522,117	517,686	465,084	422,840	404,801
Solid Waste	727,257	688,792	683,205	716,329	726,044
Total business-type activities expenses	10,800,171	10,549,668	10,167,697	10,092,959	9,861,137
Total primary government expense	$ 22,329,969	$ 21,263,976	$ 20,866,472	$ 21,041,874	$ 20,688,488
Net (Expense)/Revenue					
Governmental activities	$ (7,517,714)	$ (7,132,606)	$ (6,934,026)	$ (6,891,888)	$ (7,338,325)
Business-type activities	910,084	639,088	501,665	(338,256)	841,429
Total primary government net expense	$ (6,607,630)	$ (6,493,518)	$ (6,432,361)	$ (7,230,144)	$ (6,496,896)
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Real estate	$ 4,636,777	$ 4,616,320	$ 4,611,089	$ 4,671,594	$ 4,349,011
Earned income	1,933,846	1,865,042	1,925,605	2,029,280	1,846,391
Real estate transfer	259,974	600,243	239,041	386,226	392,562

Other	794,947	757,100	779,368	694,660	672,203
Investment earnings	41,814	10,918	10,842	16,850	10,554
Miscellaneous	109,284	111,166	26,904	19,906	1,068
Transfers	-	-	(219,397)	14,856	(81,627)
Total governmental activities	7,776,642	7,960,789	7,373,452	7,833,372	7,190,162
Business-type Activities:					
Investment earnings	41,331	8,123	5,866	4,773	10,255
Gain on sale of capital asset	17,864	10,950	17,265	33,215	10,592
Miscellaneous	23,324	26,359	61,836	423,023	163,988
Transfers	-	-	219,397	(14,856)	81,627
Total business-type activities	82,519	45,432	304,364	446,155	266,462
Total primary government	$ 7,859,161	$ 8,006,221	$ 7,677,816	$ 8,279,527	$ 7,456,624
Change in Net Position					
Governmental activities	$ 258,928	$ 828,183	$ 439,426	$ 941,484	$ (148,163)
Business-type activities	992,603	684,520	806,029	107,899	1,107,891
Total primary government	$ 1,251,531	$ 1,512,703	$ 1,245,455	$ 1,049,383	$ 959,728

Source: DOF compilation of data.

BOROUGH OF CARLISLE

FINANCIAL TRENDS
FUND BALANCES
2012-2016
(modified accrual basis of accounting)

Schedule 3

	Fiscal Year				
	2016	**2015**	**2014**	**2013**	**2012**
General Fund					
Nonspendable	$ 315,062	$ 303,198	$ 348,915	$ 294,066	$ 312,999
Spendable					
Restricted	1,682,519	641,228	547,936	162,891	74,483
Committed	3,865,506	2,551,650	2,565,376	55,607	100,455
Assigned	429,213	433,813	597,500	17,000	
Unassigned	888,381	2,230,983	2,508,370	4,835,056	3,778,898
Reserved	-	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	-	-	-	-	-
Total General Fund	7,180,681	6,160,872	6,568,097	5,364,620	4,266,835
All Other Governmental Funds					
Restricted	1,205,800	1,264,181	1,113,854	1,117,998	1,028,399
Reserved	-	-	-	-	-
Unreserved	-	-	-	-	-
Total All Other Governmental Funds	1,205,800	1,264,181	1,113,854	1,117,998	1,028,399
Total Governmental Funds	$ 8,386,481	$ 7,425,053	$ 7,681,951	$ 6,482,618	$ 5,295,234

Source: DOF compilation of data.

BOROUGH OF CARLISLE

FINANCIAL TRENDS
CHANGES IN FUND BALANCES
2012-2016
(modified accrual basis of accounting)

Schedule 4

	Fiscal Year				
	2016	**2015**	**2014**	**2013**	**2012**
Revenues					
Real estate	$ 4,671,284	$ 4,657,470	$ 4,596,658	$ 4,638,189	$ 4,338,373
Earned income	1,908,801	1,829,589	1,968,913	1,859,764	1,836,866
Real estate transfer	259,974	600,243	239,041	386,226	392,562
Other taxes	780,753	742,444	763,919	680,015	656,488
Licenses and permits	622,317	491,213	500,148	589,654	722,507
Fines and forfeits	158,871	186,816	194,348	223,413	230,116
Investment income	41,814	10,918	10,842	16,850	10,554
Rents	61,100	70,335	72,080	61,390	58,439
Intergovernmental	2,491,977	1,769,988	1,774,800	2,406,810	1,830,971
Charges for services	287,878	308,312	253,192	223,654	220,924
Other	473,313	807,869	343,460	600,554	474,588
Total revenues	11,758,082	11,475,197	10,717,401	11,686,519	10,772,388
Expenditures					
General government	1,269,990	1,175,464	1,304,287	1,309,805	1,332,775
Public safety	5,962,703	6,331,307	5,265,141	5,259,574	5,126,670
Public services	2,149,503	1,801,269	1,731,455	1,643,060	1,731,981
Parks and recreation	1,945,141	922,966	988,899	1,295,093	970,077
Conservation and community development	255,277	422,213	433,963	590,664	449,630
Refund of prior year receipts	-	-	-	-	-
Debt service:					
Bond issue costs	-	-	-	-	-
Principal	492,821	446,595	439,231	305,020	380,200
Interest and fiscal charges	137,288	146,346	143,846	227,146	164,050
Total expenditures	12,212,723	11,246,160	10,306,822	10,630,362	10,155,383
Excess of revenues over/(under) expenditures	(454,641)	229,037	410,579	1,056,157	617,005
Other Financing Sources (Uses)					
Transfers in	190,569	105,481	190,989	121,723	148,673
Transfers out	(190,569)	(105,481)	(410,386)	(106,867)	(230,300)
Proceeds from sale of property	78,283	109,209	18,900	17,786	4,181
Refund of prior year expenditures	-	-	-	-	-
Bond reallocation	-	(605,764)	-	-	-
Bond discount/issue costs	-	-	-	-	-
Proceeds from issuance of bonds	1,959,285	10,620	989,251	4,397,198	254,148
Payment to refund bond	(621,499)	-	-	(4,279,680)	-
Total other financing sources (uses)	1,416,069	(485,935)	788,754	150,160	176,702
Net change in fund balances	$ 961,428	($ 256,898)	$ 1,199,333	$ 1,206,317	$ 793,707
Debt service as a percentage of non-capital expenditures	6.1%	6.0%	6.4%	5.4%	5.6%
Debt service as a percentage of total expenditures	5.2%	5.3%	5.7%	5.0%	5.4%

Source: DOF compilation of data.

BOROUGH OF CARLISLE

REVENUE CAPACITY
ASSESSED VALUE AND EXEMPTIONS
2007-2016

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)
2016	$ 1,947,489,000	$ 504,732,700	25.9%	$ 1,442,756,300	1.01%	3.275	0.217
2015	1,937,063,700	508,795,200	26.3%	1,428,268,500	-0.17%	3.275	0.217
2014	1,928,046,730	497,336,500	25.8%	1,430,710,230	-0.63%	3.275	0.217
2013	1,931,196,600	491,391,400	25.4%	1,439,805,200	0.37%	3.275	0.217
2012	1,916,182,800	481,665,500	25.1%	1,434,517,300	-0.35%	3.058	0.000
2011	1,919,045,100	479,440,200	25.0%	1,439,604,900	23.14%	3.058	0.000
2010	1,601,748,320	432,652,530	27.0%	1,169,095,790	-0.05%	3.570	0.000
2009	1,600,843,540	431,147,350	26.9%	1,169,696,190	1.61%	3.080	0.000
2008	1,557,885,360	406,722,630	26.1%	1,151,162,730	1.64%	2.810	0.000
2007	1,534,630,000	402,018,850	26.2%	1,132,611,150	0.89%	2.810	0.000

Source: DOF compilation of data.

BOROUGH OF CARLISLE

REVENUE CAPACITY
DIRECT AND OVERLAPPING TAX RATES
2007-2016
(rate per $1,000 of assessed value)

Schedule 6

	Borough of Carlisle			Overlapping Rates					
Fiscal Year	Operating Millage	Fire Tax Millage	Total Direct	Cumberland County Operating Millage	Cumberland County Library Millage	Total County Millage	Carlisle Area School District Operating Millage	Total Overlapping Rate	Borough Percentage of Total
2016	3.058	0.217	3.275	2.195	0.143	2.338	13.641	19.254	17.01%
2015	3.058	0.217	3.275	2.195	0.143	2.338	13.244	18.857	17.37%
2014	3.058	0.217	3.275	2.195	0.143	2.338	12.933	18.546	17.66%
2013	3.058	0.217	3.275	2.131	0.143	2.274	12.606	18.155	18.04%
2012	3.058	0.000	3.058	1.902	0.143	2.045	12.371	17.474	17.50%
2011	3.058	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%

Source: DOF analysis of borough, county, and school district data.

BOROUGH OF CARLISLE

REVENUE CAPACITY
PRINCIPAL PROPERTY TAXPAYERS
2006 and 2016

Schedule 7

	2016			2006		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Borough Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Borough Taxable Assessed Value**
LIT Industrial LP	$ 42,500,000	1	2.9%	$		
Carlisle Commons LLC	35,877,300	2	2.5%			
Allen Distribution	30,704,500	3	2.1%	25,297,870	3	2.2%
Carlisle Corporation	22,675,000	4	1.6%	26,628,840	2	2.4%
KTRPA Cent LLC	19,300,000	5	1.3%			
Giant Food Stores LLC	18,300,000	6	1.3%			
Ross Stores Pennsylvania LP	15,975,000	7	1.1%	15,580,290	4	1.4%
Patriarch Seven Gables LP	11,800,000	8	0.8%			
Headlands Realty Corp.	11,603,000	9	0.8%			
Clover-Carlisle LLC	10,500,000	10	0.7%			
Inland Southeast Carlisle Dst				36,371,310	1	3.2%
R A Carlisle				13,348,710	5	1.2%
Dickinson College				11,214,750	6	1.0%
Faulk US Property				11,006,000	7	1.0%
Carlisle Realty Partners				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	$ 219,234,800		15.1%	$ 167,260,380		14.8%
Total Taxable Assessed Value	$ 1,442,756,300			$ 1,132,611,150		

Note: 2007 information not available.

Source: DOF analysis of county assessment data.

BOROUGH OF CARLISLE

REVENUE CAPACITY
PROPERTY TAX LEVIES AND COLLECTIONS
2007-2016

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		Collections in Subsequent Years	Total Collections to Date	
				Amount	Percentage of Levy		Amount	Percentage of Levy
2016	$ 4,411,948	$ 313,078	4,725,026	$ 4,644,586	98.3%	n/a	$ 4,644,586	98.3%
2015	4,360,781	309,449	4,670,230	4,554,455	97.5%	131,293	4,685,748	100.3%
2014	4,375,112	310,466	4,685,578	4,564,907	97.4%	95,782	4,660,689	99.5%
2013	4,397,855	312,080	4,709,935	4,585,653	97.4%	122,782	4,708,435	100.0%
2012	4,389,236	-	4,389,236	4,272,661	97.3%	116,169	4,388,830	100.0%
2011	4,402,312	-	4,402,312	4,231,007	96.1%	124,124	4,355,131	98.9%
2010	4,176,174	-	4,176,174	4,021,135	96.3%	46,688	4,067,823	97.4%
2009	3,602,665	-	3,602,665	3,431,482	95.2%	100,839	3,532,321	98.0%
2008	3,234,086	-	3,234,086	3,159,600	97.7%	74,486	3,234,086	100.0%
2007	3,154,529	-	3,154,529	3,016,511	95.6%	93,794	3,110,305	98.6%

Source: DOF analysis of borough, county, and school district data.

BOROUGH OF CARLISLE

DEBT CAPACITY
RATIOS OF OUTSTANDING DEBT
2007-2016

Schedule 9

	Governmental Activities		Business-Type Activities				
Fiscal Year	General Obligation Bonds	General Obligation Note	General Obligation Bonds	General Obligation Notes	Total Primary Government	Percentage of Personal Income	Per Capita
2016	$ -	$ 5,596,538	$ -	$ 19,407,966	25,004,504	4.81%	1,320
2015	694,625	4,056,956	7,190,382	8,644,622	20,586,585	4.08%	1,087
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	4.37%	1,124
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	3.84%	972
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	4.60%	984
2007	7,645,000	-	11,261,553	975,000	19,881,553	5.09%	1,088

Source: DOF analysis of data.

BOROUGH OF CARLISLE

DEBT CAPACITY
RATIOS OF GENERAL BONDED DEBT
2007-2016

Schedule 10

Fiscal Year	General Obligation Bonds	General Obligation Note	Total	Percentage of Actual Taxable Value [(a)] of Property	Per Capita
2016	$ -	$ 25,004,504	25,004,504	1.73%	1,320
2015	7,885,007	12,701,578	20,586,585	1.44%	1,087
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%	1,124
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%	972
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%	984
2007	18,906,553	975,000	19,881,553	1.76%	1,088

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

Source: DOF analysis of data.

BOROUGH OF CARLISLE

DEBT CAPACITY
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	$ 5,596,538	100.0%	$ 5,596,538
Overlapping			
Carlisle Area School District	64,920,000	46.6%	30,252,720
Cumberland County	43,120,000	6.1%	2,630,320
Total Overlapping Debt	108,040,000		32,883,040
Total	$ 113,636,538		$ 38,479,578

(a) Percentages calculated by dividing borough's assessed value by school district and county assessed values.

Source: DOF analysis of 2016 borough, county, and school district data.

BOROUGH OF CARLISLE

DEBT CAPACITY
LEGAL DEBT MARGIN INFORMATION
2012-2016

Schedule 12

Legal Debt Margin Calculation for Fiscal Year 2016

Borrowing Base Revenues:	
2014	$ 20,686,551
2015	21,347,769
2016	22,190,871
	$ 64,225,191
Average Borrowing Base Revenue	$ 21,408,397
Debt Limit Percentage	250.0%
Debt Limit	$ 53,520,993
Less: Total Amount of Debt Applicable to Debt Limit	24,948,728
Legal Debt Margin	$ 28,572,265

	Fiscal Year				
	2016	**2015**	**2014**	**2013**	**2012**
Debt Limit	$ 53,520,993	$ 51,934,423	$ 50,831,658	$ 49,723,355	$ 47,992,671
Total Amount of Debt Applicable to Debt Limit	24,948,728	20,530,809	21,983,921	21,412,446	21,842,869
Legal Debt Margin	$ 28,572,265	$ 31,403,614	$ 28,847,737	$ 28,310,909	$ 26,149,802
Total Amount of Debt Applicable to Debt Limit as a percentage of debt limit	46.61%	39.53%	43.25%	43.06%	45.51%

Source: DOF analysis of data.

BOROUGH OF CARLISLE

DEMOGRAPHIC AND ECONOMIC INFORMATION
DEMOGRAPHIC AND ECONOMIC STATISTICS
2007-2016

Schedule 13

Fiscal Year	Population[a]	Personal Income	Per Capita Income	School Enrollment[b]	Number of Dropouts[b]	Dropouts as a Percentage of Enrollment	Unemployment Rate[c]
2016	18,945	519,775,020	27,436	5,101	34	0.67%	4.20%
2015	18,931	504,056,806	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	18,858	484,462,020	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	18,741	473,922,408	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	18,346	392,494,324	21,394	4,593	45	0.98%	4.30%
2007	18,272	390,911,168	21,394	4,690	39	0.83%	3.20%

[a] Census Bureau - American Community Survey.

[b] Carlisle Area School District.

[c] PA Department of Labor & Industry.

Source: DOF analysis of data.

BOROUGH OF CARLISLE

DEMOGRAPHIC AND ECONOMIC INFORMATION
PRINCIPAL EMPLOYERS
2007 and 2016

Schedule 14

	2016			2007		
Employer	**Employees**	**Rank**	**Percentage of Total Borough Employment**	**Employees**	**Rank**	**Percentage of Total Borough Employment**
HGSS	2,984	1	11.3%			
Dickinson College	2,067	2	7.8%	2,827	1	13.5%
Giant Foods, LLC	1,005	3	3.8%	2,568	2	12.3%
Cumberland County	702	4	2.7%	1,493	3	7.1%
ALMA Health	693	5	2.6%			
Carlisle Construction Materials	682	6	2.6%			
Carlisle Area School District	598	7	2.3%	1,067	5	5.1%
CBS Personnel Services Inc.	561	8	2.1%			
Walmart Associates Inc.	552	9	2.1%			
Ross Dress For Less Inc.	514	10	1.9%	1,104	4	5.3%
Carlisle Tire and Wheel				693	6	3.3%
Carlisle Syntec				633	7	3.0%
IAC Carlisle LLC				579	8	2.8%
Cumberland-Perry Assn. for Retarded Children				521	9	2.5%
Levine Enterprises				434	10	2.1%
	10,358		39.2%	11,919		56.9%
Total Borough Employment	26,401			20,959		

Source: DOF analysis of Cumberland County Tax Bureau data.

BOROUGH OF CARLISLE

OPERATING INFORMATION
FULL-TIME EQUIVALENT EMPLOYEES BY OFFICE/DEPARTMENT/DIVISION
2012-2016

Schedule 15

Office/Department/Division	2016	2015	2014	2013	2012
General Government					
Borough Manager's Office	3.00	3.00	3.00	3.00	3.00
Department of Finance	6.50	5.00	5.00	5.50	5.00
Tax Collection	0.00	0.00	0.00	0.75	0.00
Human Resources/Risk Management	1.00	1.00	1.00	1.00	1.00
Buildings and Plants	0.00	0.00	0.00	0.00	0.00
Public Safety					
Police Department	35.00	35.00	37.00	37.00	33.50
Fire Department	0.50	1.00	1.00	1.00	0.50
Public Works					
Administration & Engineering Division	4.00	5.00	5.00	5.00	5.00
Operations Division	23.00	8.00	9.50	9.50	9.50
Planning & Codes Division	5.00	4.00	4.00	4.00	4.00
Parks and Recreation	8.50	8.50	8.50	9.00	8.00
Water	9.00	15.00	16.50	16.50	18.00
Sewer	15.00	25.00	25.00	23.50	23.50
Parking	3.50	3.50	3.00	3.00	1.00
Total Employment	**114.00**	**114.00**	**118.50**	**118.75**	**112.00**

Source: DOF analysis of data.

BOROUGH OF CARLISLE

OPERATING INFORMATION
SERVICE INDICATORS BY FUNCTION/PROGRAM
2012-2016

Schedule 16

Function/Program	2016	2015	2014	2013	2012
General Government					
real estate tax certifications	702	713	n/a	920	462
Public Safety					
arrests	1,351	1,665	1,014	1,542	1,545
parking violations	5,636	13,053	15,627	7,108	7,451
traffic violations	1,962	2,312	2,221	2,355	2,681
calls for service	21,487	25,319	19,791	18,113	17,967
fire responses	534	597	547	567	522
building-related permits issued	918	1,031	831	1,014	838
Public Services					
miles of streets resurfaced	2	1.00	3.00	3.00	4.00
Parks and Recreation					
community pool attendance	20,017	19,770	17,085	19,099	22,634
number of seasonal programs	224	170	163	135	156
Water					
new connections	9	4	6	4	6
water main breaks	21	20	28	20	7
consumption (mgd)	3	2.92	2.48	2.05	2.28
Sewer					
sewage treatment (mgd)	3	3.22	3.37	2.91	3.48
Parking					
average daily parking meter revenue	877	660	579	527	551

Source: DOF compilation of data.

BOROUGH OF CARLISLE

OPERATING INFORMATION
CAPITAL ASSETS BY FUNCTION/PROGRAM
2012-2016

Schedule 17

Function/Program	2016	2015	2014	2013	2012
Public Safety					
Police stations	1	1	1	1	1
Police vehicles	19	19	19	19	19
Fire stations	2	2	2	2	2
Fire vehicles	7	7	7	7	6
Public Services					
Borough streets (in miles)	56.7	56.7	56.7	56.3	56.3
Number of traffic lighted intersections	43	43	43	43	43
Parks and Recreation					
Number of parks	17	17	18	18	18
Acreage of park land	163	163	181	181	181
Number of community centers	1	1	1	1	1
Water					
Water mains (in miles)	77.2	77.2	76.5	76.5	76.5
Fire hydrants	564	564	557	555	555
Storage capacity (in million gallons)	5.8	5.8	5.8	5.8	5.8
Sewer					
Sanitary sewers (in miles)	69.5	69.5	68.9	68.9	68.9
Storm sewers (in miles)	28.5	28.5	28.0	28.0	28.0
Treatment capacity (in gallons)	7.0	7.0	7.0	7.0	7.0
Parking					
Number of parking lots	6	6	6	6	6
Number of on-street metered spaces	664	664	664	654	655
Number of off-street metered spaces	132	132	132	132	122
Number of parking garages	1	1	1	1	1

Source: DOF compilation of data.

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
01	**GENERAL FUND**					
GENERAL FUND REVENUE						
000	**Real Property Taxes**					
01-000-30110-00000	REAL ESTATE TAX CURRENT	(4,187,181)	(4,238,716)	(4,283,090)	(4,324,930)	(4,324,930)
01-000-30140-00000	REAL ESTATE TAX DELINQUNT	(161,776)	(122,958)	(126,896)	(138,846)	(138,846)
01-000-30170-00000	REAL ESTATE TAX - FIRE TAX	(296,452)	(300,865)	(615,869)	(618,049)	(618,049)
01-000-30180-00000	FIRE TAX - PRIOR	(678)	-	-	-	-
01-000-30190-00000	FIRE TAX DELINQUENT	(11,383)	(8,745)	(5,000)	(7,000)	(7,000)
	Total Real Property Taxes	**(4,657,470)**	**(4,671,284)**	**(5,030,855)**	**(5,088,825)**	**(5,088,825)**
000	**Other Local Taxes**					
01-000-31002-00000	PER CAPITA TAX PRIOR	(11)	-	-	-	-
01-000-31010-00000	REAL ESTATE TRANSFER TAX	(600,243)	(259,974)	(300,000)	(365,000)	(365,000)
01-000-31021-00000	EARNED INCOME TAX CURRENT	(1,533,293)	(1,580,718)	(1,500,000)	(1,568,887)	(1,568,887)
01-000-31022-00000	EARNED INCOME TAX PRIOR	(296,296)	(328,083)	(300,000)	(315,800)	(315,800)
01-000-31051-00000	LOCAL SERVICES TAX	(666,564)	(709,016)	(600,000)	(699,076)	(699,076)
01-000-31061-00000	ADMISSIONS TAX	(72,998)	(68,789)	(70,000)	(68,789)	(68,789)
01-000-31070-00000	AMUSEMENT TAX	(2,871)	(2,948)	(2,500)	(2,948)	(2,948)
	Total Other Local Taxes	**(3,172,276)**	**(2,949,528)**	**(2,772,500)**	**(3,020,500)**	**(3,020,500)**
000	**Licenses & Permits**					
01-000-32161-00000	TRANSIENT MERCHANTS'	(1,463)	(1,750)	(1,500)	(1,750)	(1,750)
01-000-32180-00000	CABLE FRANCHISE	(269,757)	(311,027)	(265,000)	(305,000)	(305,000)
01-000-32210-00000	BUILDING PERMITS	(153,647)	(226,672)	(150,000)	(213,000)	(213,000)
01-000-32215-00000	ZONING PERMIT	(4,680)	(4,640)	(4,000)	(4,389)	(4,389)
01-000-32220-00000	PLUMBING PERMITS	(17,498)	(24,533)	(20,000)	(24,602)	(24,602)
01-000-32230-00000	PLUMBING LICENSES	(4,875)	(5,325)	(4,500)	(5,296)	(5,296)
01-000-32250-00000	SIGN PERMITS	(1,260)	(810)	(1,000)	(800)	(800)
01-000-32260-00000	SEWER PERMITS	(800)	(1,200)	(1,000)	(1,017)	(1,017)
01-000-32270-00000	ELECTRICAL PERMITS	(23,003)	(37,237)	(25,000)	(40,073)	(40,073)
01-000-32280-00000	STREET OCCUPANCY PERMITS	(7,250)	(6,130)	(7,000)	(7,139)	(7,139)
01-000-32281-00000	CURB & SIDEWALK PERMITS	(6,280)	(2,993)	(3,000)	(3,599)	(3,599)
	Total Licenses & Permits	**(490,513)**	**(622,317)**	**(482,000)**	**(606,665)**	**(606,665)**
000	**Fines & Forfeits**					
01-000-32282-00000	STREET VACATION FEES	(700)	-	-	-	-
01-000-33130-00000	OVERTIME PARKING	-	(51)	-	-	-
01-000-33140-00000	PARKING VIOLATIONS	(76,299)	(43,952)	(75,000)	(43,952)	(43,952)
01-000-33150-00000	DISTRICT JUSTICE FINES	(86,778)	(93,578)	(100,000)	(86,788)	(86,788)
01-000-33160-00000	FINES - STATE OF PA	(8,877)	(7,732)	(10,000)	(7,732)	(7,732)
01-000-33190-00000	FINES - MISCELLANEOUS	(14,862)	(13,558)	(10,000)	(49,624)	(49,624)
	Total Fines & Forfeits	**(187,516)**	**(158,871)**	**(195,000)**	**(188,096)**	**(188,096)**
000	**Interest & Rents**					
01-000-34110-00000	INTEREST INCOME-SAVINGS	(8,364)	(12,678)	(7,000)	(12,004)	(12,004)
01-000-34120-00000	INTEREST-CEMETERY TRUST	(2,545)	(2,847)	-	-	-
01-000-34140-00000	INTEREST INCOME - PLGIT	(159)	(372)	(1,000)	-	-
01-000-34141-00000	INTEREST - INVESTMENT	(5,087)	(10,471)	(2,000)	-	-
01-000-34142-00000	INTEREST - SHAFFER PARK	-	(1)	-	-	-
01-000-34143-00000	INTEREST - LLEBG	(1)	(8)	-	-	-
01-000-34144-00000	BOC 300TH CELEBRATION	-	(2)	-	-	-
01-000-34148-00000	INTEREST - OTHER	-	(117)	-	-	-
01-000-34210-00000	COMMUNITY CENTER RENTAL	(51,817)	(49,472)	(50,000)	(48,481)	(48,481)
01-000-34220-00000	BUILDING & GROUND RENTAL	(14,505)	(6,538)	(12,000)	(12,117)	(12,117)
01-000-34221-00000	LETORT RESERVATIONS	(4,013)	(5,090)	(4,000)	(5,267)	(5,267)
	Total Interest & Rents	**(86,491)**	**(87,596)**	**(76,000)**	**(77,869)**	**(77,869)**
000	**Intergovernmental**					
01-000-35501-00000	PUBLIC UTILITY TAX	(8,806)	(8,794)	(8,800)	(9,143)	(9,143)

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
01-000-35508-00000	STATE BEVERAGE TAX	(5,850)	(5,400)	(6,000)	(5,400)	(5,400)
01-000-35512-00000	STATE PENSION ALLOCATION	(556,759)	(603,701)	(540,173)	(580,446)	(580,446)
01-000-35513-00000	FOREIGN FIRE INSURANCE	(118,238)	(117,374)	(117,000)	(117,374)	(117,374)
01-000-35702-00000	CROSSING GUARD REIMBRSMNT	(184,385)	(87,714)	-	-	-
01-000-35703-00000	GRANT REVENUE	(34,573)	(204,293)	-	(25,000)	(25,000)
01-000-35704-00000	CAPITAL GRANTS	(21,924)	(662,738)	-	-	-
01-000-35710-00000	GRANT -BUCKLE UP PA	(15,510)	(18,163)	(10,000)	-	-
	Total Intergovernmental	**(946,045)**	**(1,708,177)**	**(681,973)**	**(737,363)**	**(737,363)**
000	**Charges for Services**					
01-000-36130-00000	LAND DEVELOPMENT FEES	(10,242)	(10,436)	(5,000)	(10,030)	(10,030)
01-000-36132-00000	ENGINEERING REVIEW FEE	(379)	-	-	-	-
01-000-36134-00000	ZONING APPEAL FEE	(5,125)	(3,000)	(5,000)	(4,227)	(4,227)
01-000-36150-00000	MISCELLANEOUS SALES	(627)	(360)	(1,000)	(500)	(500)
01-000-36210-00000	MISC SALES POLICE	(8,160)	(9,213)	(7,000)	(9,213)	(9,213)
01-000-36310-00000	CURB/SIDEWALK REIMB	(9,054)	(16,831)	(9,000)	(2,000)	(2,000)
01-000-36322-00000	PARKING PERMITS	(630)	(1,901)	(500)	(1,000)	(1,000)
01-000-36430-00000	TRASH BAGS - OFFICE	-	-	-	-	-
01-000-36720-00000	SWIMMING POOL FEES	(84,471)	(87,803)	(80,000)	(80,331)	(80,331)
01-000-36730-00000	RECREATION PROGRAM FEE	(115,537)	(122,897)	(100,000)	(122,897)	(122,897)
01-000-36731-00000	MISC RECREATION RECEIPTS	(6,426)	(8,457)	(6,000)	(9,466)	(9,466)
01-000-36735-00000	POOL SPONSORSHIPS	(1,900)	(680)	(1,000)	(1,058)	(1,058)
01-000-36740-00000	POOL CONCESSIONS	(19,981)	(23,961)	(20,000)	(21,614)	(21,614)
	Total Charges for Services	**(262,532)**	**(285,539)**	**(234,500)**	**(262,336)**	**(262,336)**
000	**Other Revenue**					
01-000-38010-00000	MISCELLANEOUS REVENUES	(12,925)	(153,082)	(15,000)	(35,060)	(35,060)
01-000-38012-00000	NET APPR. (DEPR) IN MV	6,080	(8,029)	-	-	-
01-000-38014-00000	OVERAGES/SHORTAGES	6	45	-	-	-
01-000-38015-00000	TAX CERTIFICATION FEES	(6)	-	-	-	-
01-000-38158-00000	TERM LIFE COPAY	(8,339)	(7,840)	(8,000)	(6,750)	(6,750)
01-000-38196-00000	HEALTH INSURANCE CO-PAY	(27,879)	(30,337)	(25,000)	(25,992)	(25,992)
01-000-38710-00000	PRIVATE CONTRIBUTIONS	(498,909)	(8,400)	(35,000)	(25,000)	(25,000)
01-000-38710-SCOUT	PRIVATE CONTRIBUTIONS - SCOUT	302	-	-	-	-
01-000-38710-STARS	PRIVATE CONTRIBUTIONS - STARS	(21,465)	(7,750)	(25,000)	(19,276)	(19,276)
01-000-38720-00000	PAYMENTS IN LIEU OF TAXES	(97,518)	(47,005)	(95,000)	(60,000)	(60,000)
01-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(268,523)	(191,760)	(100,000)	(190,000)	(190,000)
01-000-39110-00000	SALE OF PROPERTY	(109,209)	(78,283)	(10,000)	(15,000)	(15,000)
01-000-39111-00000	DONATED SERVICES	-	(21,546)	-	-	-
01-000-39120-00000	REIMBURSEMENTS	(138,061)	(196,536)	(125,000)	(150,000)	(150,000)
01-000-39121-00000	REIMBURSEMENTS-LIENS	-	(132)	-	-	-
01-000-39140-00000	BAD CHECK CHARGES	(125)	(50)	-	-	-
	Total Other Revenue	**(1,176,571)**	**(750,705)**	**(438,000)**	**(527,078)**	**(527,078)**
000	**Transfers In**					
01-000-39205-00000	TRANSFER FROM CDBG FUND	(95,481)	(165,019)	-	(100,000)	(100,000)
01-000-39206-00000	TRANSFER FROM WATER FUND	(886,758)	(869,015)	(932,298)	(985,892)	(985,892)
01-000-39208-00000	TRANSFER FROM SEWER FUND	(738,981)	(723,401)	(786,684)	(874,392)	(874,392)
01-000-39230-00000	TRANSFER FROM REC FEES	-	(22,703)	-	(50,000)	(50,000)
01-000-39232-00000	TRANSFER FROM PARKING FND	(47,622)	(47,145)	(24,058)	(26,743)	(26,743)
01-000-39233-00000	TRANSFER FROM SOLID WASTE FUND	(22,622)	(22,145)	(24,058)	(26,743)	(26,743)
01-000-39234-00000	TRANSFER FROM ASSET FORFEITURE	(10,000)	(25,550)	-	-	-
	Total Transfers In	**(1,801,464)**	**(1,874,978)**	**(1,767,098)**	**(2,063,770)**	**(2,063,770)**
000	**Other Sources**					
01-000-39310-00000	PROCEEDS OF BOND ISSUE	(10,620)	(1,959,285)	(1,773,971)	-	-
01-000-39997-00000	COMMITTED FUND BALANCE	-	-	(1,886,781)	-	-
	Total Other Sources	**(10,620)**	**(1,959,285)**	**(3,660,752)**	**-**	**-**
TOTAL GENERAL FUND REVENUE:		**(12,791,498)**	**(15,068,280)**	**(15,338,678)**	**(12,572,502)**	**(12,572,502)**

GENERAL FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
400	**Borough Council**					
01-400-00110-00000	SALARIES - ELECTED	39,216	34,091	39,216	34,092	34,092
01-400-00192-00000	FICA/MEDICARE	3,000	2,608	3,000	3,000	3,000
	Salaries, Wages, & Benefits	*42,216*	*36,699*	*42,216*	*37,092*	*37,092*
01-400-00210-00000	OFFICE SUPPLIES	-	956	500	500	500
01-400-00215-00000	POSTAGE	5,120	3,375	5,000	5,000	5,000
01-400-00220-00000	OPERATING SUPPLIES	2,422	1,267	1,900	1,900	1,900
01-400-00312-00000	MGMT CONSULTING SERVICES	10,659	9,525	10,000	63,000	63,000
01-400-00312-STARS	MANAGEMENT CONSULTING SERVICES	22,000	10,000	25,000	25,000	25,000
01-400-00331-00000	TRAVEL EXPENSES	3,281	888	3,300	4,490	4,490
01-400-00341-00000	ADVERTISING	8,725	7,602	7,000	4,000	4,000
01-400-00342-00000	PRINTING	12,931	9,412	9,354	9,350	9,350
01-400-00420-00000	DUES & SUBSCRIPTIONS	11,513	11,473	11,500	12,500	12,500
01-400-00461-00000	TRAINING	1,423	1,064	2,600	2,318	2,318
	Supplies, Services & Utilities	*78,074*	*55,562*	*76,154*	*128,058*	*128,058*
400	**Total Borough Council**	**120,290**	**92,261**	**118,370**	**165,150**	**165,150**
401	**Manager's Office**					
01-401-00130-00000	SALARIES--FULL TIME	249,592	240,933	261,774	338,021	338,021
01-401-00158-00000	GROUP LIFE INSURANCE	306	276	312	312	312
01-401-00159-00000	GROUP DISABILITY INS	923	1,891	2,106	2,805	2,805
01-401-00167-00000	WELLNESS	400	400	-	800	800
01-401-00177-00000	EXCESS SICK LEAVE PAYMENTS	4,580	4,717	4,717	6,658	6,658
01-401-00180-00000	SALARIES - OVERTIME	1,066	3,009	-	-	-
01-401-00192-00000	FICA/MEDICARE	18,612	18,153	20,358	24,927	24,927
01-401-00196-00000	GROUP HOSPITAL INSURANCE	51,828	44,824	59,861	59,043	59,043
01-401-00198-00000	GROUP DENTAL INSURANCE	2,252	1,926	1,699	3,500	3,500
01-401-00199-00000	GROUP VISION INSURANCE	195	135	270	360	360
	Salaries, Wages, & Benefits	*329,754*	*316,264*	*351,097*	*436,426*	*436,426*
01-401-00210-00000	OFFICE SUPPLIES	482	319	600	600	600
01-401-00215-00000	POSTAGE	693	559	600	600	600
01-401-00220-00000	OPERATING SUPPLIES	969	1,649	1,000	1,000	1,000
01-401-00231-00000	VEHICLE FUEL & OIL	349	198	400	400	400
01-401-00249-00000	VEHICLE SUPPLIES	64	42	-	-	-
01-401-00260-00000	SMALL TOOLS & EQUIPMENT	26	200	200	800	800
01-401-00312-00000	MGMT CONSULTING SERVICES	-	26,155	10,000	-	-
01-401-00318-00000	COMPUTER SERVICES	139	227	550	1,500	1,500
01-401-00321-00000	TELEPHONE	2,942	2,726	2,500	3,900	3,900
01-401-00331-00000	TRAVEL EXPENSES	5,695	3,283	4,400	2,479	2,479
01-401-00341-00000	ADVERTISING	-	1,299	-	-	-
01-401-00343-00000	PHOTOCOPY	239	394	2,500	500	500
01-401-00372-00000	MAINTENANCE - VEHICLES	55	45	250	250	250
01-401-00374-00000	MAINTENANCE-EQUIPMENT	70	-	250	250	250
01-401-00394-00000	OTHER SERVICE FEES	30	-	-	-	-
01-401-00420-00000	DUES & SUBSCRIPTIONS	2,681	3,365	3,200	3,200	3,200
01-401-00461-00000	TRAINING	3,865	2,010	2,955	4,961	4,961
	Supplies, Services & Utilities	*18,299*	*42,471*	*29,405*	*20,440*	*20,440*
401	**Total Manager's Office**	**348,053**	**358,735**	**380,502**	**456,866**	**456,866**
404	**Legal**					
01-404-00314-00000	LEGAL SERVICES	155,371	161,859	150,000	368,750	368,750
	Supplies, Services & Utilities	*155,371*	*161,859*	*150,000*	*368,750*	*368,750*
404	**Total Legal**	**155,371**	**161,859**	**150,000**	**368,750**	**368,750**
406	**Personnel**					

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
01-406-00130-00000	SALARIES--FULL TIME	72,274	73,898	74,439	77,268	77,268
01-406-00158-00000	GROUP LIFE INSURANCE	107	85	108	108	108
01-406-00159-00000	GROUP DISABILITY INS	22,792	700	661	662	662
01-406-00167-00000	WELLNESS	(441)	200	6,000	6,000	6,000
01-406-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,688	2,568	2,740	2,871	2,871
01-406-00192-00000	FICA/MEDICARE	5,768	5,958	5,695	5,911	5,911
01-406-00196-00000	GROUP HOSPITAL INSURANCE	24,682	18,060	15,581	15,581	15,581
01-406-00198-00000	GROUP DENTAL INSURANCE	834	834	849	876	876
01-406-00199-00000	GROUP VISION INSURANCE	98	98	90	90	90
	Salaries, Wages, & Benefits	*128,802*	*102,401*	*106,163*	*109,367*	*109,367*
01-406-00210-00000	OFFICE SUPPLIES	92	8	500	500	500
01-406-00220-00000	OPERATING SUPPLIES	7,576	13,809	11,550	11,550	11,550
01-406-00221-00000	DRUG TESTING	660	1,263	2,400	2,400	2,400
01-406-00312-00000	MGMT CONSULTING SERVICES	-	-	50,000	50,000	50,000
01-406-00321-00000	TELEPHONE	67	64	100	100	100
01-406-00331-00000	TRAVEL EXPENSES	200	-	500	500	500
01-406-00341-00000	ADVERTISING	400	-	-	-	-
01-406-00343-00000	PHOTOCOPY	12	39	50	50	50
01-406-00420-00000	DUES & SUBSCRIPTIONS	1,564	225	1,600	1,600	1,600
01-406-00461-00000	TRAINING	1,515	245	5,000	5,000	5,000
	Supplies, Services & Utilities	*12,086*	*15,653*	*71,700*	*71,700*	*71,700*
406	**Total Personnel**	**140,888**	**118,054**	**177,863**	**181,067**	**181,067**
407	**Information Technology**					
01-407-00220-00000	OPERATING SUPPLIES	9,145	1,888	5,000	5,000	5,000
01-407-00260-00000	SMALL TOOLS & EQUIPMENT	19,314	42,370	24,000	31,500	31,500
01-407-00312-00000	MANAGEMENT CONSULTING FEES	84,820	86,800	82,800	89,200	89,200
01-407-00318-00000	COMPUTER SERVICES	96,565	72,156	109,785	108,120	108,120
01-407-00321-00000	TELEPHONE	15	15	100	100	100
01-407-00374-00000	MAINTENANCE - EQUIPMENT	8,640	8,554	-	10,500	10,500
01-407-00453-00000	WEBSITE DEVELOPMENT	-	-	-	30,000	30,000
01-407-00461-00000	TRAINING	-	-	5,000	5,000	5,000
	Supplies, Services & Utilities	*218,499*	*211,783*	*226,685*	*279,420*	*279,420*
01-407-00740-00000	MACHINERY & EQUIPMENT	14,490	28,850	-	-	-
	Capital Expenditures	*14,490*	*28,850*	-	-	-
407	**Total Information Technology**	**232,989**	**240,633**	**226,685**	**279,420**	**279,420**
467	**Outside Agencies**					
01-461-00540-00000	CONTRIBUTION TO NON-GOVT	3,000	3,000	6,300	5,800	5,800
01-466-00540-00001	NEIGHBORHOOD ASSOCIATION GRANT	-	225	-	-	-
01-467-00540-00000	CONTRIBUTIONS TO NON-GOVT.	300	2,800	-	-	-
	Supplies, Services & Utilities	*3,300*	*6,025*	*6,300*	*5,800*	*5,800*
467	**Total Outside Agencies**	**3,300**	**6,025**	**6,300**	**5,800**	**5,800**
486	**Property & Casualty Insurance**					
01-486-00351-00000	DIRECT PROPERTY	16,457	16,650	18,144	19,051	19,051
01-486-00352-00000	COMP GEN LIABILITY	28,953	21,121	25,000	26,250	26,250
01-486-00353-00000	AUTOMOBILE LIABILITY	21,482	21,111	23,678	24,862	24,862
01-486-00354-00000	PUBLIC OFFICIALS' LIAB	3,097	3,375	3,414	3,585	3,585
01-486-00355-00000	LAW ENFORCEMENT LIAB	14,697	19,970	16,204	17,014	17,014
01-486-00356-00000	FIDUCIARY RESPONSIBILITY	-	-	-	-	-
01-486-00357-00000	TREASURER'S BOND	4,286	4,628	4,725	4,965	4,965
01-486-00358-00000	CRIME INSURANCE	944	500	1,041	1,093	1,093
	Supplies, Services & Utilities	*89,916*	*87,355*	*92,206*	*96,820*	*96,820*
486	**Total Insurance Premiums**	**89,916**	**87,355**	**92,206**	**96,820**	**96,820**

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
TOTAL DEPARTMENT OF ADMINISTRATION:		**1,090,807**	**1,064,922**	**1,151,926**	**1,553,873**	**1,553,873**
GENERAL FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Finance Operations**					
01-402-00130-00000	SALARIES--FULL TIME	269,832	264,604	287,459	277,012	277,012
01-402-00130-00403	SALARIES - FULL TIME	-	17,683	-	-	-
01-402-00158-00000	GROUP LIFE INSURANCE	447	389	444	445	445
01-402-00159-00000	GROUP DISABILITY INS	958	2,609	2,538	2,542	2,542
01-402-00167-00000	WELLNESS	379	89	1,000	1,200	1,200
01-402-00177-00000	EXCESS SICK LEAVE PAYMENTS	7,024	3,630	2,186	3,465	3,465
01-402-00180-00000	SALARIES--OVER TIME	471	599	-	510	510
01-402-00192-00000	FICA/MEDICARE	21,073	22,253	22,181	21,229	21,229
01-402-00194-00000	UNEMPLOYMENT COMPENSATION	181	-	-	-	-
01-402-00196-00000	GROUP HOSPITAL INSURANCE	83,290	73,758	62,322	69,732	69,732
01-402-00198-00000	GROUP DENTAL INSURANCE	4,629	4,839	4,247	3,807	3,807
01-402-00199-00000	GROUP VISION INSURANCE	465	390	450	450	450
	Salaries, Wages, & Benefits	*388,749*	*390,843*	*382,827*	*380,392*	*380,392*
01-402-00210-00000	OFFICE SUPPLIES	169	281	200	240	240
01-402-00215-00000	POSTAGE	3,187	2,515	3,500	3,250	3,250
01-402-00220-00000	OPERATING SUPPLIES	1,158	1,894	1,200	1,200	1,200
01-402-00260-00000	SMALL TOOLS & EQUIPMENT	70	449	200	11,850	11,850
01-402-00311-00000	AUDITING SERVICES	33,250	37,125	35,000	38,000	38,000
01-402-00312-00000	MGMT CONSULTING SERVICES	765	435	1,000	930	930
01-402-00318-00000	COMPUTER SERVICES	519	153	750	500	500
01-402-00321-00000	TELEPHONE	2,724	1,787	1,800	1,900	1,900
01-402-00331-00000	TRAVEL EXPENSES	5,399	910	2,500	925	925
01-402-00341-00000	ADVERTISING	4,000	3,231	2,500	4,000	4,000
01-402-00342-00000	PRINTING	1,088	864	800	900	900
01-402-00343-00000	PHOTOCOPY	184	374	400	400	400
01-402-00374-00000	MAINTENANCE-EQUIPMENT	7,055	7,055	6,500	7,055	7,055
01-402-00394-00000	OTHER SERVICE FEES	19,455	34,173	25,000	25,000	25,000
01-402-00420-00000	DUES & SUBSCRIPTIONS	1,140	720	1,000	1,500	1,500
01-402-00461-00000	TRAINING	2,739	445	2,000	1,500	1,500
	Supplies, Services & Utilities	*82,902*	*92,411*	*84,350*	*99,150*	*99,150*
402	**Total Finance Operations**	**471,651**	**483,254**	**467,177**	**479,542**	**479,542**
403	**Tax Collection**					
01-403-00116-00000	TAX COMMISSIONS	63,264	60,862	62,000	62,000	62,000
01-403-00130-00000	SALARIES-FULL TIME	-	-	44,705	37,170	37,170
01-403-00158-00000	GROUP LIFE INSURANCE	-	-	554	67	67
01-403-00159-00000	GROUP DISABILITY INS	-	-	-	298	298
01-403-00167-00000	WELLNESS PROGRAM	-	10	-	200	200
01-403-00192-00000	FICA/MEDICARE	228	228	3,420	2,844	2,844
01-403-00196-00000	GROUP HOSPITAL INSURANCE	44	25	25,420	15,582	15,582
01-403-00198-00000	GROUP DENTAL INSURANCE	-	-	849	876	876
01-403-00199-00000	GROUP VISION INSURANCE	-	-	90	90	90
	Salaries, Wages, & Benefits	*63,536*	*61,125*	*137,038*	*119,127*	*119,127*
01-403-00215-00000	POSTAGE	132	48	500	750	750
01-403-00311-00000	AUDITING SERVICES	-	-	1,000	-	-
01-403-00312-00000	MGMT CONSULTING SERVICES	1,560	1,626	1,200	1,600	1,600
01-403-00331-00000	TRAVEL EXPENSES	40	-	200	800	800
01-403-00350-00000	INSURANCE & BONDING	705	678	800	800	800
01-403-00420-00000	DUES & SUBSCRIPTIONS	30	30	50	60	60
01-403-00461-00000	TRAINING	330	160	300	320	320
	Supplies, Services & Utilities	*2,797*	*2,542*	*4,050*	*4,330*	*4,330*
403	**Total Tax Collection**	**66,333**	**63,667**	**141,088**	**123,457**	**123,457**

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
472	**Debt Service**					
01-471-47120-00000	DEBT SERVICE PRINCIPAL	446,595	492,821	602,821	599,496	599,496
01-472-47220-00000	DEBT SERVICE INTEREST	146,298	132,548	164,341	194,539	194,539
01-472-47304-00000	PAYING AGENT FEE	48	48	-	-	-
01-472-47305-00000	NOTE ISSUE COSTS	-	4,692	-	-	-
01-493-49300-00000	REALLOCATION OF DEBT	605,764	-	-	-	-
01-494-47302-00000	PAYMENT TO REFUND BONDS	-	621,499	-	-	-
	Debt Service	*1,198,705*	*1,251,608*	*767,162*	*794,035*	*794,035*
472	**Total Debt Service**	**1,198,705**	**1,251,608**	**767,162**	**794,035**	**794,035**
488	**Unallocated Employee Benefits**					
01-487-00158-00000	GROUP LIFE INSURANCE	8,349	7,840	8,500	8,000	8,000
01-487-00196-00000	GROUP HOSPITAL INSURANCE	139	148	-	-	-
01-488-00167-00000	MISC BENEFITS	-	7,975	-	-	-
01-488-00195-00000	WORKERS' COMPENSATION	207,913	257,730	226,400	213,593	213,593
01-488-00197-00000	PENSION CONTRIBUTIONS	667,384	643,803	646,067	686,340	686,340
	Salaries, Wages, & Benefits	*883,785*	*917,496*	*880,967*	*907,933*	*907,933*
488	**Total Unallocated Employee Benefits**	**883,785**	**917,496**	**880,967**	**907,933**	**907,933**
492	**Transfers Out**					
01-492-49230-00000	TRANSFER TO CAPITAL ASSET F	-	-	3,660,752	211,090	211,090
01-492-49231-00000	TRANSFER TO LETORT PARK	9,833	-	-	-	-
	Transfers Out	*9,833*	*-*	*3,660,752*	*211,090*	*211,090*
492	**Total Transfers Out**	**9,833**	**-**	**3,660,752**	**211,090**	**211,090**
TOTAL DEPARTMENT OF FINANCE:		**2,630,307**	**2,716,025**	**5,917,146**	**2,516,057**	**2,516,057**
GENERAL FUND EXPENDITURES - FIRE DEPARTMENT						
411	**Fire Department**					
01-411-00115-00000	SALARIES--PART TIME	47,709	48,779	55,656	56,770	56,770
01-411-00191-00000	UNIFORM ALLOWANCE	174	182	250	250	250
01-411-00192-00000	FICA/MEDICARE	3,650	3,732	4,285	4,258	4,258
	Salaries, Wages, & Benefits	*51,533*	*52,693*	*60,191*	*61,278*	*61,278*
01-411-00210-00000	OFFICE SUPPLIES	20	151	350	350	350
01-411-00215-00000	POSTAGE	13	18	75	75	75
01-411-00220-00000	OPERATING SUPPLIES	412	40	1,100	1,600	1,600
01-411-00222-00000	CHEMICALS	1,850	2,889	4,500	4,500	4,500
01-411-00231-00000	VEHICLE FUEL & OIL	12,618	10,811	15,000	15,500	15,500
01-411-00249-00000	VEHICLE SUPPLIES	627	219	1,500	1,500	1,500
01-411-00260-00000	SMALL TOOLS & EQUIPMENT	13,560	15,013	16,350	15,876	15,876
01-411-00311-00000	AUDITING FEES	4,320	4,405	7,500	7,500	7,500
01-411-00319-00000	FUND RAISING	-	3,731	-	-	-
01-411-00321-00000	TELEPHONE	135	130	150	150	150
01-411-00327-00000	RADIO MAINTENANCE	203	337	1,500	1,500	1,500
01-411-00341-00000	ADVERTISING	-	477	300	1,000	1,000
01-411-00343-00000	PHOTOCOPY	13	42	300	300	300
01-411-00372-00000	MAINTENANCE-VEHICLES	36,013	37,549	48,000	40,000	40,000
01-411-00374-00000	MAINTENANCE-EQUIPMENT	-	4,273	8,800	8,800	8,800
01-411-00394-00000	OTHER SERVICE FEES	5,925	3,756	4,150	11,850	11,850
01-411-00420-00000	DUES & SUBSCRIPTIONS	445	1,751	2,075	2,075	2,075
01-411-00461-00000	TRAINING	9,843	17,598	39,795	39,050	39,050
01-411-00461-SAFER	SAFER GRANT EXPENDITURES	24,120	-	-	-	-
01-411-00535-00000	FIRE RELIEF	118,238	117,374	117,374	117,374	117,374
01-411-00540-00000	CONTRIBUTION TO NON-GOVT	624,629	623,989	633,155	645,820	645,820
	Supplies, Services & Utilities	*852,984*	*844,553*	*901,974*	*914,820*	*914,820*

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
01-411-00760-00000	VEHICLES	574,849	-	-	-	-
	Capital Expenditures	*574,849*	-	-	-	-
411	**Total Fire Department**	**1,479,366**	**897,246**	**962,165**	**976,098**	**976,098**
TOTAL FIRE DEPARTMENT:		**1,479,366**	**897,246**	**962,165**	**976,098**	**976,098**
GENERAL FUND EXPENDITURES - POLICE DEPARTMENT						
41A	**Police Administration**					
01-41A-00115-00000	SALARIES--PART TIME	80,355	67,837	84,610	86,310	86,310
01-41A-00130-00000	SALARIES--FULL TIME	255,450	328,232	357,186	341,571	341,571
01-41A-00158-00000	GROUP LIFE INSURANCE	428	309	396	396	396
01-41A-00159-00000	GROUP DISABILITY INS	950	1,363	1,573	1,574	1,574
01-41A-00167-00000	EAP SERVICES	1,641	1,599	3,600	1,800	1,800
01-41A-00177-00000	EXCESS SICK LEAVE PAYMENTS	8,294	9,293	3,290	8,022	8,022
01-41A-00180-00000	SALARIES--OVER TIME	9,240	19,829	12,000	18,360	18,360
01-41A-00191-00000	UNIFORM ALLOWANCE	981	105	1,850	2,000	2,000
01-41A-00192-00000	FICA/MEDICARE	19,474	19,993	21,091	21,416	21,416
01-41A-00194-00000	UNEMPLOYMENT COMPENSATION	-	1,449	-	-	-
01-41A-00196-00000	GROUP HOSPITAL INSURANCE	92,652	93,569	139,163	78,103	78,103
01-41A-00198-00000	GROUP DENTAL INSURANCE	2,877	2,767	4,507	3,783	3,783
01-41A-00199-00000	GROUP VISION INSURANCE	435	330	540	450	450
	Salaries, Wages, & Benefits	*472,777*	*546,675*	*629,806*	*563,785*	*563,785*
01-41A-00210-00000	OFFICE SUPPLIES	4,328	2,191	4,500	4,250	4,250
01-41A-00215-00000	POSTAGE	685	1,189	1,250	1,250	1,250
01-41A-00220-00000	OPERATING SUPPLIES	842	(536)	850	1,250	1,250
01-41A-00226-00000	CLEANING SUPPLIES	2,992	1,818	2,000	1,200	1,200
01-41A-00231-00000	VEHICLE FUEL & OIL	1,397	320	1,500	500	500
01-41A-00249-00000	VEHICLE SUPPLIES	-	-	100	100	100
01-41A-00250-00000	MAINTENANCE SUPPLIES	-	71	-	-	-
01-41A-00260-00000	SMALL TOOLS & EQUIPMENT	240	760	400	1,000	1,000
01-41A-00312-00000	MGMT CONSULTING SERVICES	36,904	11,120	-	1,000	1,000
01-41A-00317-00000	PEST CONTROL SERVICES	617	313	850	850	850
01-41A-00318-00000	COMPUTER SERVICES	27,210	12,967	19,120	36,500	36,500
01-41A-00321-00000	TELEPHONE	22,960	22,852	24,000	24,000	24,000
01-41A-00327-00000	RADIO MAINTENANCE	332	972	-	-	-
01-41A-00331-00000	TRAVEL EXPENSES	1,442	581	3,250	3,400	3,400
01-41A-00342-00000	PRINTING	606	507	500	500	500
01-41A-00343-00000	PHOTOCOPY	569	1,056	1,300	1,300	1,300
01-41A-00361-00000	ELECTRICITY	22,960	25,031	18,000	18,000	18,000
01-41A-00362-00000	NATURAL GAS	9,071	9,377	10,000	10,000	10,000
01-41A-00364-00000	SEWER	606	1,194	1,500	1,500	1,500
01-41A-00365-00000	SOLID WASTE	1,859	1,897	1,900	1,900	1,900
01-41A-00366-00000	WATER	593	926	1,200	1,200	1,200
01-41A-00372-00000	MAINTENANCE-VEHICLES	-	-	-	-	-
01-41A-00373-00000	MAINTENANCE-BUILDINGS	33,325	35,427	37,800	37,900	37,900
01-41A-00374-00000	MAINTENANCE-EQUIPMENT	211	3,025	5,600	5,600	5,600
01-41A-00394-00000	OTHER SERVICE FEES	30	-	-	-	-
01-41A-00399-00000	ADMIN (AUDITOR ACCT)	(161)	-	-	-	-
01-41A-00420-00000	DUES & SUBSCRIPTIONS	1,182	1,132	1,740	2,240	2,240
01-41A-00421-00000	LICENSES & PERMITS	-	-	100	100	100
01-41A-00442-00000	WELLNESS	2,427	2,202	4,000	2,500	2,500
01-41A-00461-00000	TRAINING	675	865	2,000	3,000	3,000
01-41A-00481-00000	PHYSICALS	1,170	613	1,200	1,200	1,200
	Supplies, Services & Utilities	*175,072*	*137,870*	*144,660*	*162,240*	*162,240*
41A	**Total Police Administration**	**647,849**	**684,545**	**774,466**	**726,025**	**726,025**
41I	**Police Investigation**					
01-41I-00130-00000	SALARIES--FULL TIME	339,559	319,455	298,974	235,641	235,641

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
01-41I-00158-00000	GROUP LIFE INSURANCE	482	465	480	480	480
01-41i-00159-00000	GROUP DISABILITY INS	389	375	294	101	101
01-41I-00177-00000	EXCESS SICK LEAVE PAYMENTS	12,820	8,181	13,000	7,047	7,047
01-41I-00180-00000	SALARIES--OVER TIME	18,426	63,892	25,000	35,000	35,000
01-41I-00180-00005	SALARIES - OT HOLIDAY	1,140	207	-	-	-
01-41i-00181-00000	OVERTIME - REIMBURSABLE	3,677	7,771	-	-	-
01-41I-00191-00000	UNIFORM ALLOWANCE	3,825	2,975	3,400	3,400	3,400
01-41I-00192-00000	FICA/MEDICARE	5,214	4,841	4,756	4,644	4,644
01-41I-00196-00000	GROUP HOSPITAL INSURANCE	91,358	94,179	100,861	75,451	75,451
01-41I-00198-00000	GROUP DENTAL INSURANCE	3,184	3,096	3,397	2,626	2,626
01-41I-00199-00000	GROUP VISION INSURANCE	439	334	360	270	270
	Salaries, Wages, & Benefits	*480,513*	*505,771*	*450,522*	*364,660*	*364,660*
01-41I-00220-00000	OPERATING SUPPLIES	1,423	1,043	1,300	1,300	1,300
01-41I-00231-00000	VEHICLE FUEL & OIL	3,028	1,619	4,000	2,000	2,000
01-41I-00249-00000	VEHICLE SUPPLIES	-	-	200	200	200
01-41I-00260-00000	SMALL TOOLS & EQUIPMENT	160	307	-	-	-
01-41I-00331-00000	TRAVEL EXPENSES	26	6	2,300	3,500	3,500
01-41I-00372-00000	MAINTENANCE-VEHICLES	-	749	-	-	-
01-41I-00420-00000	DUES & SUBSCRIPTIONS	930	982	1,500	2,100	2,100
01-41I-00461-00000	TRAINING	399	1,375	2,950	10,450	10,450
	Supplies, Services & Utilities	*5,966*	*6,081*	*12,250*	*19,550*	*19,550*
41I	**Total Police Investigation**	**486,479**	**511,852**	**462,772**	**384,210**	**384,210**
41P	**Police Patrol**					
01-41P-00130-00000	SALARIES--FULL TIME	1,855,223	1,703,026	1,779,138	1,928,839	1,928,839
01-41P-00130-TeenM	SALARIES--FULL TIME	-	233	-	-	-
01-41P-00158-00000	GROUP LIFE INSURANCE	2,596	2,713	2,520	2,520	2,520
01-41P-00159-00000	GROUP DISABILITY INS	2,094	2,190	2,319	3,333	3,333
01-41P-00177-00000	EXCESS SICK LEAVE PAYMENTS	19,643	18,006	16,000	24,780	24,780
01-41P-00180-00000	SALARIES--OVERTIME	96,867	125,160	85,000	100,000	100,000
01-41P-00180-00005	SALARIES - OT HOLIDAY	78,727	58,448	60,000	62,500	62,500
01-41P-00180-TRUCK	SALARIES - OVERTIME TRUCK ENFORCEMENT	-	-	-	40,000	40,000
01-41P-00181-00000	OVERTIME - REIMBURSABLE	32,663	38,486	25,000	40,000	40,000
01-41P-00181-00005	OVERTIME HOLIDAY - REIMBURSABLE	2,449	2,983	-	-	-
01-41P-00191-00000	UNIFORM ALLOWANCE	22,673	29,572	28,100	28,100	28,100
01-41P-00192-00000	FICA/MEDICARE	26,903	28,433	28,633	32,452	32,452
01-41P-00194-00000	UNEMPLOYMENT COMPENSATION	-	6,202	-	-	-
01-41P-00196-00000	GROUP HOSPITAL INSURANCE	442,012	442,391	508,950	524,196	524,196
01-41P-00198-00000	GROUP DENTAL INSURANCE	17,557	16,811	17,207	18,599	18,599
01-41P-00199-00000	GROUP VISION INSURANCE	2,441	2,179	2,250	2,340	2,340
	Salaries, Wages, & Benefits	*2,601,848*	*2,476,833*	*2,555,117*	*2,807,659*	*2,807,659*
01-41P-00210-00000	OFFICE SUPPLIES	1,225	-	1,200	1,000	1,000
01-41P-00215-00000	POSTAGE	19	-	-	-	-
01-41P-00220-00000	OPERATING SUPPLIES	5,045	4,872	5,000	7,119	7,119
01-41P-00231-00000	VEHICLE FUEL & OIL	50,263	31,470	50,000	35,000	35,000
01-41P-00239-00000	AMMUNITION	2,977	11,365	15,100	35,506	35,506
01-41P-00249-00000	VEHICLE SUPPLIES	10,000	13,972	10,000	11,500	11,500
01-41P-00250-00000	MAINTENANCE SUPPLIES	5	4	-	-	-
01-41P-00260-00000	SMALL TOOLS & EQUIPMENT	9,668	6,197	2,278	3,800	3,800
01-41P-00327-00000	RADIO MAINTENANCE	93	-	-	5,000	5,000
01-41P-00331-00000	TRAVEL EXPENSES	66	-	3,600	4,500	4,500
01-41P-00372-00000	MAINTENANCE-VEHICLES	17,742	10,230	12,000	12,000	12,000
01-41P-00374-00000	MAINTENANCE-EQUIPMENT	3,816	3,086	2,005	35,200	35,200
01-41P-00394-00000	OTHER SERVICE FEES	210,390	179,138	26,000	10,000	10,000
01-41P-00395-00000	ANIMAL CONTROL SERVICES	7,343	7,025	8,000	8,000	8,000
01-41P-00420-00000	DUES & SUBSCRIPTIONS	36	52	350	350	350
01-41P-00461-00000	TRAINING	9,966	16,359	9,500	17,425	17,425
	Supplies, Services & Utilities	*328,654*	*283,770*	*145,033*	*186,400*	*186,400*
01-41P-00740-00000	MACHINERY & EQUIPMENT	5,458	6,781	-	-	-

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
01-41P-00740-CAMRA	BODY CAMERAS	-	1,250	-	-	-
01-41P-00760-00000	VEHICLES	103,027	36,392	-	-	-
	Capital Expenditures	*108,485*	*44,423*	-	-	-
41P	**Total Police Patrol**	**3,038,987**	**2,805,026**	**2,700,150**	**2,994,059**	**2,994,059**
TOTAL POLICE DEPARTMENT:		**4,173,315**	**4,001,423**	**3,937,388**	**4,104,294**	**4,104,294**
GENERAL FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
408	**Public Works Administration**					
01-408-00130-00000	SALARIES--FULL TIME	348,339	329,990	347,215	365,758	365,758
01-408-00158-00000	GROUP LIFE INSURANCE	526	481	528	528	528
01-408-00159-00000	GROUP DISABILITY INS	1,352	2,837	3,086	3,087	3,087
01-408-00167-00000	WELLNESS PROGRAM	400	400	425	800	800
01-408-00177-00000	EXCESS SICK LEAVE PAYMENTS	8,003	4,019	6,102	7,614	7,614
01-408-00180-00000	SALARIES--OVER TIME	145	811	-	-	-
01-408-00191-00000	UNIFORM ALLOWANCE	-	-	250	250	250
01-408-00192-00000	FICA/MEDICARE	27,101	25,647	26,734	27,445	27,445
01-408-00196-00000	GROUP HOSPITAL INSURANCE	98,881	95,309	91,841	95,963	95,963
01-408-00198-00000	GROUP DENTAL INSURANCE	4,310	3,755	3,672	3,758	3,758
01-408-00199-00000	GROUP VISION INSURANCE	497	368	450	450	450
	Salaries, Wages, & Benefits	*489,554*	*463,617*	*480,303*	*505,653*	*505,653*
01-408-00210-00000	OFFICE SUPPLIES	271	540	300	350	350
01-408-00215-00000	POSTAGE	288	418	450	400	400
01-408-00220-00000	OPERATING SUPPLIES	276	187	500	500	500
01-408-00231-00000	VEHICLE FUEL & OIL	1,838	815	2,000	2,000	2,000
01-408-00249-00000	VEHICLE SUPPLIES	19	107	350	350	350
01-408-00260-00000	SMALL TOOLS & EQUIPMENT	465	-	-	-	-
01-408-00318-00000	COMPUTER SERVICES	1,466	6,833	4,275	3,980	3,980
01-408-00321-00000	TELEPHONE	3,114	3,881	4,000	4,050	4,050
01-408-00331-00000	TRAVEL EXPENSES	7	-	-	-	-
01-408-00341-00000	ADVERTISING	1,323	-	-	-	-
01-408-00343-00000	PHOTOCOPY	171	919	1,200	1,200	1,200
01-408-00372-00000	MAINTENANCE-VEHICLES	98	92	200	200	200
01-408-00374-00000	MAINTENANCE-EQUIPMENT	1,020	2,367	2,355	2,355	2,355
01-408-00420-00000	DUES & SUBSCRIPTIONS	181	188	865	865	865
01-408-00421-00000	LICENSES & PERMITS	-	277	250	200	200
01-408-00461-00000	TRAINING	97	50	950	950	950
	Supplies, Services & Utilities	*10,634*	*16,674*	*17,695*	*17,400*	*17,400*
408	**Total Public Works Administration**	**500,188**	**480,291**	**497,998**	**523,053**	**523,053**
409	**Borough Hall Maintenance**					
01-409-00220-00000	OPERATING SUPPLIES	564	162	-	156	156
01-409-00226-00000	CLEANING SUPPLIES	1,918	1,397	2,200	2,200	2,200
01-409-00250-00000	MAINTENANCE SUPPLIES	780	1,002	1,000	1,000	1,000
01-409-00260-00000	SMALL TOOLS & EQUIPMENT	-	1,740	-	-	-
01-409-00317-00000	PEST CONTROL SERVICES	731	742	720	720	720
01-409-00318-00000	COMPUTER SERVICES	723	-	-	-	-
01-409-00321-00000	TELEPHONE	2,032	3,047	3,000	3,000	3,000
01-409-00361-00000	ELECTRICITY	14,321	14,374	12,500	12,500	12,500
01-409-00362-00000	NATURAL GAS	6,735	5,192	7,000	7,000	7,000
01-409-00364-00000	SEWER	608	731	750	750	750
01-409-00365-00000	SOLID WASTE	1,859	1,893	1,900	1,900	1,900
01-409-00366-00000	WATER	551	618	650	650	650
01-409-00373-00000	MAINTENANCE-BUILDINGS	12,416	20,626	26,350	46,850	46,850
01-409-00374-00000	MAINTENANCE-EQUIPMENT	5,630	7,946	8,899	11,374	11,374
01-409-00394-00000	OTHER SERVICE FEES	12,645	11,770	12,840	12,840	12,840
	Supplies, Services & Utilities	*61,513*	*71,240*	*77,809*	*100,940*	*100,940*

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
01-409-00740-00000	MACHINERY & EQUIPMENT	-	18,875	-	-	-
	Capital Expenditures	-	*18,875*	-	-	-
409	**Total Borough Hall Maintenance**	**61,513**	**90,115**	**77,809**	**100,940**	**100,940**
413	**Code Enforcement**					
01-413-00130-00000	SALARIES--FULL TIME	226,218	237,665	242,482	253,349	253,349
01-413-00158-00000	GROUP LIFE INSURANCE	429	429	432	432	432
01-413-00159-00000	GROUP DISABILITY INS	953	2,220	2,217	2,420	2,420
01-413-00177-00000	EXCESS SICK LEAVE PAYMENTS	6,493	7,490	6,309	6,696	6,696
01-413-00180-00000	SALARIES--OVER TIME	1,092	776	-	-	-
01-413-00191-00000	UNIFORM ALLOWANCE	-	85	125	125	125
01-413-00192-00000	FICA/MEDICARE	18,011	18,926	18,550	19,334	19,334
01-413-00196-00000	GROUP HOSPITAL INSURANCE	43,192	44,911	43,461	33,623	33,623
01-413-00198-00000	GROUP DENTAL INSURANCE	2,197	2,197	2,247	2,315	2,315
01-413-00199-00000	GROUP VISION INSURANCE	390	436	360	360	360
	Salaries, Wages, & Benefits	*298,975*	*315,135*	*316,183*	*318,654*	*318,654*
01-413-00210-00000	OFFICE SUPPLIES	505	469	350	500	500
01-413-00215-00000	POSTAGE	1,704	1,340	1,700	2,100	2,100
01-413-00220-00000	OPERATING SUPPLIES	258	245	250	250	250
01-413-00229-00000	ITEMS FOR RESALE	100	-	100	100	100
01-413-00231-00000	VEHICLE FUEL & OIL	1,500	1,006	1,500	1,500	1,500
01-413-00249-00000	VEHICLE SUPPLIES	263	242	250	250	250
01-413-00250-00000	MAINTENANCE SUPPLIES	-	12	-	-	-
01-413-00260-00000	SMALL TOOLS & EQUIPMENT	275	159	450	450	450
01-413-00312-00000	MGMT CONSULTING SERVICES	78,158	64,661	-	-	-
01-413-00312-00EPA	MGMT CONSULTING SERVICES - EPA	1,705	100,843	-	-	-
01-413-00318-00000	COMPUTER SERVICES	818	637	900	908	908
01-413-00319-00000	PLANNING	10,050	-	-	-	-
01-413-00321-00000	TELEPHONE	1,871	1,800	1,800	2,000	2,000
01-413-00331-00000	TRAVEL EXPENSES	-	-	100	100	100
01-413-00341-00000	ADVERTISING	2,006	1,915	2,500	2,500	2,500
01-413-00342-00000	PRINTING	-	141	200	300	300
01-413-00343-00000	PHOTOCOPY	117	904	1,200	1,200	1,200
01-413-00372-00000	MAINTENANCE-VEHICLES	621	888	500	500	500
01-413-00374-00000	MAINTENANCE-EQUIPMENT	600	11	1,300	1,300	1,300
01-413-00391-00000	FEES-248 W. NORTH STREET	-	98	-	-	-
01-413-00420-00000	DUES & SUBSCRIPTIONS	779	981	1,000	1,000	1,000
01-413-00461-00000	TRAINING	2,402	1,351	2,000	4,000	4,000
01-413-00610-00000	CONSTRUCTION CONTRACTS	9,694	16,831	15,000	15,000	15,000
	Supplies, Services & Utilities	*113,426*	*194,534*	*31,100*	*33,958*	*33,958*
01-413-00720-00000	IMPROVEMENTS	416,640	666,766	-	-	-
	Capital Expenditures	*416,640*	*666,766*	-	-	-
413	**Total Code Enforcement**	**829,041**	**1,176,435**	**347,283**	**352,612**	**352,612**
430	**Public Works Field Operations**					
01-430-00115-00000	SALARIES--PART TIME	1,642	10,322	-	-	-
01-430-00130-00000	SALARIES--FULL TIME	242,418	250,863	200,004	207,471	207,471
01-430-00158-00000	GROUP LIFE INSURANCE	522	515	396	396	396
01-430-00159-00000	GROUP DISABILITY INS	1,027	2,395	1,874	1,860	1,860
01-430-00167-00000	WELLNESS	899	1,087	-	-	-
01-430-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,934	2,933	3,825	2,780	2,780
01-430-00180-00000	SALARIES--OVER TIME	21,083	20,635	13,237	17,500	17,500
01-430-00191-00000	UNIFORM ALLOWANCE	1,854	1,893	838	838	838
01-430-00192-00000	FICA/MEDICARE	20,250	21,445	16,314	17,210	17,210
01-430-00196-00000	GROUP HOSPITAL INSURANCE	84,306	88,619	87,220	73,641	73,641
01-430-00198-00000	GROUP DENTAL INSURANCE	4,036	4,022	3,057	3,149	3,149
01-430-00199-00000	GROUP VISION INSURANCE	569	499	416	416	416
	Salaries, Wages, & Benefits	*382,540*	*405,228*	*327,181*	*325,261*	*325,261*

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
01-430-00210-00000	OFFICE SUPPLIES	336	219	250	188	188
01-430-00220-00000	OPERATING SUPPLIES	22,054	84,903	85,178	76,338	76,338
01-430-00220-0SNOW	OPERATING SUPPLIES - SNOW STRM	-	40,710	-	-	-
01-430-00226-00000	CLEANING SUPPLIES	637	559	500	380	380
01-430-00231-00000	VEHICLE FUEL & OIL	31,229	32,815	30,000	22,500	22,500
01-430-00249-00000	VEHICLE SUPPLIES	11,902	14,630	13,000	9,750	9,750
01-430-00250-00000	MAINTENANCE SUPPLIES	30,128	60,307	27,527	30,702	30,702
01-430-00260-00000	SMALL TOOLS & EQUIPMENT	4,578	3,283	5,270	3,158	3,158
01-430-00313-00000	ENGINEERING SERVICES	-	2,400	-	-	-
01-430-00317-00000	PEST CONTROL SERVICES	122	124	120	90	90
01-430-00318-00000	COMPUTER SERVICES	723	-	-	-	-
01-430-00321-00000	TELEPHONE	2,757	3,174	3,000	2,250	2,250
01-430-00327-00000	RADIO MAINTENANCE	138	-	500	375	375
01-430-00341-00000	ADVERTISING	1,029	-	-	-	-
01-430-00343-00000	PHOTOCOPY	10	19	150	113	113
01-430-00361-00000	ELECTRICITY	4,448	4,169	4,500	3,000	3,000
01-430-00362-00000	NATURAL GAS	2,996	2,578	3,500	2,625	2,625
01-430-00364-00000	SEWER	262	312	400	270	270
01-430-00365-00000	SOLID WASTE	755	1,169	1,500	450	450
01-430-00366-00000	WATER	238	323	350	263	263
01-430-00371-00000	MAINTENANCE-LAND	24,115	24,115	15,563	20,000	20,000
01-430-00372-00000	MAINTENANCE-VEHICLES	5,549	6,497	3,000	6,000	6,000
01-430-00373-00000	MAINTENANCE-BUILDINGS	1,253	2,387	5,930	4,775	4,775
01-430-00374-00000	MAINTENANCE-EQUIPMENT	2,602	1,273	3,575	2,757	2,757
01-430-00384-00000	RENTAL-EQUIPMENT	14,659	8,012	23,000	23,000	23,000
01-430-00394-00000	OTHER SERVICE FEES	1,104	958	6,364	6,388	6,388
01-430-00395-00000	ANIMAL CONTROL SERVICES	-	-	1,400	1,400	1,400
01-430-00399-00000	ADMIN (AUDITOR ACCT)	95,709	-	-	-	-
01-430-00420-00000	DUES & SUBSCRIPTIONS	783	778	864	675	675
01-430-00421-00000	LICENSES & PERMITS	708	550	1,950	1,350	1,350
01-430-00440-00000	LAUNDRY SERVICE	1,821	1,970	1,900	1,463	1,463
01-430-00461-00000	TRAINING	23	-	185	150	150
01-430-00610-00000	CONSTRUCTION CONTRACTS	22,700	4,100	-	-	-
	Supplies, Services & Utilities	*285,368*	*302,334*	*239,476*	*220,410*	*220,410*
01-430-00720-00000	IMPROVEMENTS	-	20,685	-	-	-
01-430-00730-00000	BUILDINGS	3,667	-	-	-	-
01-430-00740-00000	MACHINERY & EQUIPMENT	8,320	36,224	-	-	-
01-430-00760-00000	VEHICLES	33,335	-	-	-	-
	Capital Expenditures	*45,322*	*56,909*	-	-	-
430	**Total Public Works Field Operations**	**713,230**	**764,471**	**566,657**	**545,671**	**545,671**
431	**Street Cleaning**					
01-431-00130-00000	SALARIES--FULL TIME	46,640	49,555	47,589	48,560	48,560
01-431-00158-00000	GROUP LIFE INSURANCE	100	100	100	100	100
01-431-00159-00000	GROUP DISABILITY INS	190	448	448	448	448
01-431-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,707	1,731	-	1,799	1,799
01-431-00180-00000	SALARIES--OVER TIME	2,569	2,961	2,020	2,040	2,040
01-431-00192-00000	FICA/MEDICARE	3,862	4,083	3,795	3,868	3,868
01-431-00196-00000	GROUP HOSPITAL INSURANCE	22,534	23,519	25,420	25,421	25,421
01-431-00198-00000	GROUP DENTAL INSURANCE	834	834	849	876	876
01-431-00199-00000	GROUP VISION INSURANCE	98	83	90	90	90
	Salaries, Wages, & Benefits	*78,534*	*83,314*	*80,311*	*83,202*	*83,202*
01-431-00220-00000	OPERATING SUPPLIES	5,644	3,777	6,000	6,000	6,000
01-431-00231-00000	VEHICLE FUEL & OIL	5,781	3,366	6,000	6,000	6,000
01-431-00249-00000	VEHICLE SUPPLIES	7,020	6,088	6,000	6,000	6,000
01-431-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	50	50	50
01-431-00318-00000	COMPUTER SERVICES	723	-	-	-	-
01-431-00365-00000	SOLID WASTE	-	5,451	12,000	10,000	10,000
01-431-00372-00000	ENGINEERING SERVICES	688	52	-	-	-

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
	Supplies, Services & Utilities	*19,856*	*18,734*	*30,050*	*28,050*	*28,050*
431	**Total Street Cleaning**	**98,390**	**102,048**	**110,361**	**111,252**	**111,252**
433	**Traffic Control**					
01-433-00115-00000	SALARIES--PART TIME	7,179	9,380	20,200	20,400	20,400
01-433-00130-00000	SALARIES--FULL TIME	47,714	66,625	80,024	82,243	82,243
01-433-00158-00000	GROUP LIFE INSURANCE	97	135	72	72	72
01-433-00159-00000	GROUP DISABILITY INS	190	635	810	811	811
01-433-00177-00000	EXCESS SICK LEAVE PAYMENTS	268	107	-	-	-
01-433-00180-00000	SALARIES--OVER TIME	1,261	3,769	1,515	1,530	1,530
01-433-00191-00000	UNIFORM ALLOWANCE	147	332	430	430	430
01-433-00192-00000	FICA/MEDICARE	4,234	6,201	7,783	7,937	7,937
01-433-00196-00000	GROUP HOSPITAL INSURANCE	25,237	21,738	20,336	20,337	20,337
01-433-00198-00000	GROUP DENTAL INSURANCE	890	1,070	1,359	1,400	1,400
01-433-00199-00000	GROUP VISION INSURANCE	108	66	144	144	144
	Salaries, Wages, & Benefits	*87,325*	*110,058*	*132,673*	*135,304*	*135,304*
01-433-00210-00000	OFFICE SUPPLIES	24	23	60	60	60
01-433-00220-00000	OPERATING SUPPLIES	39,898	35,953	27,018	36,004	36,004
01-433-00231-00000	VEHICLE FUEL & OIL	2,505	2,925	3,000	3,000	3,000
01-433-00249-00000	VEHICLE SUPPLIES	180	1,141	2,000	2,000	2,000
01-433-00250-00000	MAINTENANCE SUPPLIES	12,747	39,401	12,850	21,850	21,850
01-433-00250-00433	MAINTENANCE SUPPLIES	-	-	6,000	-	-
01-433-00260-00000	SMALL TOOLS & EQUIPMENT	4,542	2,284	1,588	800	800
01-433-00318-00000	COMPUTER SERVICES	723	-	-	-	-
01-433-00321-00000	TELEPHONE	6,579	4,366	4,200	4,200	4,200
01-433-00331-00000	TRAVEL EXPENSES	-	-	250	100	100
01-433-00342-00000	PRINTING	924	2,540	2,000	2,000	2,000
01-433-00361-00000	ELECTRICITY	31,703	35,724	29,000	29,000	29,000
01-433-00371-00000	MAINTENANCE-LAND	-	-	-	1,000	1,000
01-433-00372-00000	MAINTENANCE-VEHICLES	1,796	2,512	1,600	1,600	1,600
01-433-00374-00000	MAINTENANCE-EQUIPMENT	29	890	1,400	1,400	1,400
01-433-00394-00000	OTHER SERVICE FEES	15,440	24,840	27,750	27,950	27,950
01-433-00399-00000	ADMIN (AUDITOR ACCT)	(8,326)	-	-	-	-
01-433-00420-00000	DUES & SUBSCRIPTIONS	-	85	250	200	200
01-433-00421-00000	LICENSES & PERMITS	-	-	-	-	-
01-433-00440-00000	LAUNDRY SERVICE	621	712	-	-	-
01-433-00461-00000	TRAINING	-	465	450	200	200
01-433-00610-00000	CONSTRUCTION CONTRACTS	-	-	1,000	-	-
	Supplies, Services & Utilities	*109,385*	*153,861*	*120,416*	*131,364*	*131,364*
433	**Total Traffic Control**	**196,710**	**263,919**	**253,089**	**266,668**	**266,668**
434	**Street Lighting**					
01-434-00130-00000	SALARIES--FULL TIME	12,206	16,656	20,006	20,561	20,561
01-434-00158-00000	GROUP LIFE INSURANCE	24	34	24	24	24
01-434-00159-00000	GROUP DISABILITY INS	49	159	197	197	197
01-434-00177-00000	EXCESS SICK LEAVE PAYMENTS	268	-	-	-	-
01-434-00180-00000	SALARIES--OVER TIME	14	412	-	-	-
01-434-00192-00000	FICA/MEDICARE	935	1,329	1,530	1,573	1,573
01-434-00196-00000	GROUP HOSPITAL INSURANCE	6,289	5,434	5,084	5,085	5,085
01-434-00198-00000	GROUP DENTAL INSURANCE	222	389	340	351	351
01-434-00199-00000	GROUP VISION INSURANCE	27	17	36	36	36
	Salaries, Wages, & Benefits	*20,034*	*24,430*	*27,217*	*27,827*	*27,827*
01-434-00220-00000	Operating Supplies	901	287	-	-	-
01-434-00250-00000	MAINTENANCE SUPPLIES	961	5,264	4,102	4,110	4,110
01-434-00318-00000	COMPUTER SERVICES	723	-	-	-	-
01-434-00361-00000	ELECTRICITY	257,699	261,758	230,000	260,000	260,000
	Supplies, Services & Utilities	*260,284*	*267,309*	*234,102*	*264,110*	*264,110*
434	**Total Street Lighting**	**280,318**	**291,739**	**261,319**	**291,937**	**291,937**

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
446	**Stormwater**					
01-446-00130-00000	SALARIES--FULL TIME	-	-	66,668	69,212	69,212
01-446-00158-00000	GROUP LIFE INSURANCE	-	-	132	132	132
01-446-00159-00000	GROUP DISABILITY INS	-	-	615	621	621
01-446-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	1,275	928	928
01-446-00180-00000	SALARIES--OVER TIME	-	-	4,419	1,020	1,020
01-446-00191-00000	UNIFORM ALLOWANCE	-	-	280	280	280
01-446-00192-00000	FICA/MEDICARE	-	-	5,438	5,372	5,372
01-446-00196-00000	GROUP HOSPITAL INSURANCE	-	-	29,075	24,567	24,567
01-446-00198-00000	GROUP DENTAL INSURANCE	-	-	1,019	1,051	1,051
01-446-00199-00000	GROUP VISION INSURANCE	-	-	139	139	139
	Salaries, Wages, & Benefits	-	-	*109,060*	*103,322*	*103,322*
01-446-00210-00000	OFFICE SUPPLIES	-	-	-	70	70
01-446-00220-00000	OPERATING SUPPLIES	-	-	28,393	5,813	5,813
01-446-00226-00000	CLEANING SUPPLIES	-	-	-	127	127
01-446-00231-00000	VEHICLE FUEL & OIL	-	-	-	7,500	7,500
01-446-00249-00000	VEHICLE SUPPLIES	-	-	-	3,250	3,250
01-446-00250-00000	MAINTENANCE SUPPLIES	1,412	2,293	9,176	9,050	9,050
01-446-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	-	500	500
01-446-00313-00000	ENGINEERING SERVICES	-	2,399	6,600	6,600	6,600
01-446-00317-00000	PEST CONTROL SERVICES	-	-	-	30	30
01-446-00318-00000	COMPUTER SERVICES	723	-	4,075	3,678	3,678
01-446-00321-00000	TELEPHONE	-	-	-	750	750
01-446-00327-00000	RADIO MAINTENANCE	-	-	-	125	125
01-446-00342-00000	PRINTING	-	40	1,000	1,000	1,000
01-446-00343-00000	PHOTOCOPY	-	-	-	38	38
01-446-00361-00000	ELECTRICITY	-	-	-	1,000	1,000
01-446-00362-00000	NATURAL GAS	-	-	-	875	875
01-446-00364-00000	SEWER	-	-	-	90	90
01-446-00365-00000	SOLID WASTE	-	-	-	150	150
01-446-00366-00000	WATER	-	-	-	88	88
01-446-00371-00000	MAINTENANCE-LAND	-	-	5,188	5,188	5,188
01-446-00372-00000	MAINTENANCE-VEHICLES	-	-	-	2,000	2,000
01-446-00373-00000	MAINTENANCE-BUILDINGS	-	-	-	425	425
01-446-00374-00000	MAINTENANCE-EQUIPMENT	-	-	-	919	919
01-446-00394-00000	OTHER SERVICE FEES	-	-	2,121	2,728	2,728
01-446-00420-00000	DUES & SUBSCRIPTIONS	-	-	293	505	505
01-446-00421-00000	LICENSES & PERMITS	-	500	650	1,250	1,250
01-446-00440-00000	LAUNDRY SERVICE	-	-	-	488	488
01-446-00461-00000	TRAINING	-	-	61	350	350
	Supplies, Services & Utilities	*2,135*	*5,232*	*57,557*	*54,587*	*54,587*
01-446-00720-00000	IMPROVEMENTS	34,920	19,900	-	-	-
01-446-00760-00000	VEHICLES	98,957	62,955	-	-	-
	Capital Expenditures	*133,877*	*82,855*	-	-	-
446	**Total Stormwater**	**136,012**	**88,087**	**166,617**	**157,909**	**157,909**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**2,815,402**	**3,257,105**	**2,281,133**	**2,350,042**	**2,350,042**
GENERAL FUND EXPENDITURES - DEPARTMENT OF PARKS & RECREATION						
451	**Parks & Recreation Admin.**					
01-451-00130-00000	SALARIES--FULL TIME	113,705	116,702	118,859	123,059	123,059
01-451-00158-00000	GROUP LIFE INSURANCE	181	181	192	192	192
01-451-00159-00000	GROUP DISABILITY INS	461	1,088	1,078	1,078	1,078
01-451-00167-00000	WELLNESS	200	400	-	-	-
01-451-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,617	3,698	5,155	4,550	4,550
01-451-00180-00000	SALARIES--OVER TIME	632	379	455	465	465
01-451-00192-00000	FICA/MEDICARE	8,811	9,095	9,128	9,450	9,450

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
01-451-00196-00000	GROUP HOSPITAL INSURANCE	45,068	47,038	50,840	50,842	50,842
01-451-00198-00000	GROUP DENTAL INSURANCE	1,668	1,668	1,699	1,750	1,750
01-451-00199-00000	GROUP VISION INSURANCE	195	165	180	180	180
	Salaries, Wages, & Benefits	*173,538*	*180,414*	*187,586*	*191,566*	*191,566*
01-451-00210-00000	OFFICE SUPPLIES	250	252	250	250	250
01-451-00215-00000	POSTAGE	227	197	500	500	500
01-451-00220-00000	OPERATING SUPPLIES	(225)	(1,707)	500	500	500
01-451-00229-00000	ITEMS FOR RESALE	6,453	6,168	7,500	7,500	7,500
01-451-00318-00000	COMPUTER SERVICES	1,584	1,944	1,500	1,500	1,500
01-451-00321-00000	TELEPHONE	1,301	2,112	2,100	2,100	2,100
01-451-00327-00000	RADIO MAINTENANCE	-	-	100	100	100
01-451-00331-00000	TRAVEL EXPENSES	870	1,088	1,500	2,700	2,700
01-451-00341-00000	ADVERTISING	125	482	200	200	200
01-451-00342-00000	PRINTING	-	207	300	2,800	2,800
01-451-00343-00000	PHOTOCOPY	61	94	250	250	250
01-451-00394-00000	OTHER SERVICE FEES	-	5	-	-	-
01-451-00399-00000	ADMIN (AUDITOR ACCT)	1,011	-	-	-	-
01-451-00420-00000	DUES & SUBSCRIPTIONS	465	275	335	435	435
01-451-00461-00000	TRAINING	175	360	875	900	900
	Supplies, Services & Utilities	*12,297*	*11,477*	*15,910*	*19,735*	*19,735*
451	**Total Parks & Recreation Admin.**	**185,835**	**191,891**	**203,496**	**211,301**	**211,301**
452	**Recreation Services**					
01-452-00115-00000	SALARIES--PART TIME	480	-	32,825	42,708	42,708
01-452-00115-00508	PART-TIME SALARIES	914	1,944	-	-	-
01-452-00115-00510	PART-TIME SALARIES	944	1,119	-	-	-
01-452-00115-05120	PART-TIME SALARIES	18,593	10,935	-	-	-
01-452-00115-05150	PART-TIME SALARIES	-	19,150	-	-	-
01-452-00130-00000	SALARIES--FULL TIME	68,468	67,784	73,211	79,692	79,692
01-452-00158-00000	GROUP LIFE INSURANCE	170	104	168	168	168
01-452-00159-00000	GROUP DISABILITY INS	349	471	713	671	671
01-452-00167-00000	Wellness	375	-	-	-	-
01-452-00180-00000	SALARIES - OVERTIME	21	38	-	-	-
01-452-00191-00000	UNIFORM ALLOWANCE	188	129	200	300	300
01-452-00192-00000	FICA/MEDICARE	7,025	7,904	8,094	9,307	9,307
01-452-00196-00000	GROUP HOSPITAL INSURANCE	15,301	15,853	23,043	14,024	14,024
01-452-00198-00000	GROUP DENTAL INSURANCE	1,307	971	1,039	1,071	1,071
01-452-00199-00000	GROUP VISION INSURANCE	178	149	171	171	171
	Salaries, Wages, & Benefits	*114,313*	*126,551*	*139,464*	*148,112*	*148,112*
01-452-00210-00000	OFFICE SUPPLIES	414	411	500	500	500
01-452-00215-00000	POSTAGE	401	650	800	800	800
01-452-00220-00000	OPERATING SUPPLIES	3,726	2,931	3,960	4,035	4,035
01-452-00250-00000	MAINTENANCE SUPPLIES	656	720	775	650	650
01-452-00250-00504	MAINTENANCE SUPPLIES	48	-	-	-	-
01-452-00331-00000	TRAVEL EXPENSES	795	961	1,400	1,400	1,400
01-452-00341-00000	ADVERTISING	1,124	834	1,000	1,000	1,000
01-452-00342-00000	PRINTING	1,821	1,573	2,500	2,400	2,400
01-452-00342-00540	PRINTING	219	-	-	-	-
01-452-00343-00000	PHOTOCOPY	58	88	150	100	100
01-452-00372-00000	MAINTENANCE-VEHICLES	91	-	-	-	-
01-452-00394-00000	OTHER SERVICE FEES	56,368	53,106	48,158	44,237	44,237
01-452-00420-00000	DUES & SUBSCRIPTIONS	325	547	550	450	450
01-452-00461-00000	TRAINING	428	660	800	900	900
	Supplies, Services & Utilities	*66,474*	*62,481*	*60,593*	*56,472*	*56,472*
452	**Total Recreation Services**	**180,787**	**189,032**	**200,057**	**204,584**	**204,584**
453	**Swimming Pool**					
01-453-00115-00000	SALARIES--PART TIME	59,756	60,635	66,309	74,800	74,800
01-453-00130-00000	SALARIES--FULL TIME	4,754	4,809	4,882	5,025	5,025

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
01-453-00158-00000	GROUP LIFE INSURANCE	10	10	10	10	10
01-453-00159-00000	GROUP DISABILITY INS	19	45	45	46	46
01-453-00180-00000	SALARIES--OVER TIME	-	-	-	-	-
01-453-00191-00000	UNIFORM ALLOWANCE	248	270	400	450	450
01-453-00192-00000	FICA/MEDICARE	4,931	5,001	5,446	5,996	5,996
01-453-00196-00000	GROUP HOSPITAL INSURANCE	1,376	1,437	1,558	1,560	1,560
01-453-00198-00000	GROUP DENTAL INSURANCE	83	83	85	88	88
01-453-00199-00000	GROUP VISION INSURANCE	10	8	9	9	9
	Salaries, Wages, & Benefits	*71,187*	*72,298*	*78,744*	*87,984*	*87,984*
01-453-00210-00000	OFFICE SUPPLIES	75	46	75	75	75
01-453-00220-00000	OPERATING SUPPLIES	2,392	2,623	2,690	2,748	2,748
01-453-00220-SPONS	Operating Supplies	830	327	-	-	-
01-453-00222-00000	CHEMICALS	16,793	18,910	18,431	18,431	18,431
01-453-00226-00000	CLEANING SUPPLIES	634	586	700	700	700
01-453-00229-00000	ITEMS FOR RESALE	13,387	13,590	14,000	14,000	14,000
01-453-00250-00000	MAINTENANCE SUPPLIES	1,042	766	500	800	800
01-453-00260-00000	SMALL TOOLS & EQUIPMENT	543	526	500	1,385	1,385
01-453-00321-00000	TELEPHONE	1,236	2,091	2,100	2,100	2,100
01-453-00331-00000	TRAVEL EXPENSES	3	-	50	50	50
01-453-00341-00000	ADVERTISING	886	1,000	1,000	1,000	1,000
01-453-00342-00000	PRINTING	47	74	80	80	80
01-453-00361-00000	ELECTRICITY	11,226	10,526	8,500	10,875	10,875
01-453-00362-00000	NATURAL GAS	245	302	250	300	300
01-453-00364-00000	SEWER	8,128	8,353	8,000	8,225	8,225
01-453-00365-00000	SOLID WASTE	893	911	500	885	885
01-453-00366-00000	WATER	6,272	6,438	6,000	6,355	6,355
01-453-00371-00000	MAINTENANCE-LAND	-	126	75	75	75
01-453-00373-00000	MAINTENANCE-BUILDINGS	511	894	6,100	2,500	2,500
01-453-00374-00000	MAINTENANCE-EQUIPMENT	193	545	244	244	244
01-453-00384-00000	RENTAL-EQUIPMENT	-	30	110	110	110
01-453-00394-00000	OTHER SERVICE FEES	4,740	4,050	4,800	3,700	3,700
01-453-00421-00000	LICENSES & PERMITS	117	82	117	117	117
01-453-00461-00000	TRAINING	186	257	525	825	825
	Supplies, Services & Utilities	*70,379*	*73,053*	*75,347*	*75,580*	*75,580*
01-453-00720-00000	IMPROVEMENTS	6,262	77,103	-	-	-
01-453-00730-00000	BUILDINGS	9,134	-	-	-	-
	Capital Expenditures	*15,396*	*77,103*	-	-	-
453	**Total Swimming Pool**	**156,962**	**222,454**	**154,091**	**163,564**	**163,564**
454	**Parks Maintenance**					
01-454-00115-00000	SALARIES--PART TIME	-	-	-	6,169	6,169
01-454-00130-00000	SALARIES--FULL TIME	132,908	135,839	138,426	139,152	139,152
01-454-00158-00000	GROUP LIFE INSURANCE	284	284	288	288	288
01-454-00159-00000	GROUP DISABILITY INS	546	1,272	1,288	1,255	1,255
01-454-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,448	1,457	-	4,559	4,559
01-454-00180-00000	SALARIES--OVER TIME	7,007	6,777	6,636	6,769	6,769
01-454-00191-00000	UNIFORM ALLOWANCE	477	597	700	700	700
01-454-00192-00000	FICA/MEDICARE	10,636	10,837	11,097	11,608	11,608
01-454-00196-00000	GROUP HOSPITAL INSURANCE	42,696	40,857	38,132	43,791	43,791
01-454-00198-00000	GROUP DENTAL INSURANCE	2,197	2,551	2,397	2,383	2,383
01-454-00199-00000	GROUP VISION INSURANCE	390	330	315	306	306
	Salaries, Wages, & Benefits	*198,589*	*200,801*	*199,279*	*216,980*	*216,980*
01-454-00220-00000	OPERATING SUPPLIES	1,100	496	4,000	4,006	4,006
01-454-00226-00000	CLEANING SUPPLIES	150	147	200	200	200
01-454-00230-00000	HEATING FUEL	2,322	883	-	-	-
01-454-00231-00000	VEHICLE FUEL & OIL	5,777	5,670	6,000	6,000	6,000
01-454-00249-00000	VEHICLE SUPPLIES	3,176	3,422	3,200	3,200	3,200
01-454-00250-00000	MAINTENANCE SUPPLIES	12,501	9,261	13,905	14,105	14,105
01-454-00260-00000	SMALL TOOLS & EQUIPMENT	1,660	346	500	500	500

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
01-454-00317-00000	PEST CONTROL	447	453	440	440	440
01-454-00321-00000	TELEPHONE	4,518	4,262	4,400	4,400	4,400
01-454-00331-00000	TRAVEL EXPENSES	-	-	50	50	50
01-454-00341-00000	ADVERTISING	-	208	-	-	-
01-454-00361-00000	ELECTRICITY	10,641	11,061	9,000	11,230	11,230
01-454-00362-00000	NATURAL GAS	6,309	4,397	7,500	7,500	7,500
01-454-00364-00000	SEWER	11,583	15,395	10,000	13,500	13,500
01-454-00365-00000	SOLID WASTE	4,935	4,690	5,000	5,000	5,000
01-454-00366-00000	WATER	14,896	17,190	13,000	16,000	16,000
01-454-00371-00000	MAINTENANCE-LAND	51,132	52,099	52,690	57,690	57,690
01-454-00372-00000	MAINTENANCE-VEHICLES	1,725	1,468	1,700	1,700	1,700
01-454-00373-00000	MAINTENANCE-BUILDINGS	9,699	4,942	15,000	13,225	13,225
01-454-00374-00000	MAINTENANCE-EQUIPMENT	1,029	853	1,105	985	985
01-454-00384-00000	RENTAL-EQUIPMENT	3,031	2,678	3,492	4,920	4,920
01-454-00394-00000	OTHER SERVICE FEES	410	622	450	450	450
01-454-00420-00000	DUES & SUBSCRIPTIONS	-	-	220	220	220
01-454-00421-00000	LICENSES & PERMITS	-	194	100	100	100
01-454-00440-00000	LAUNDRY SERVICE	1,603	1,325	1,700	1,700	1,700
01-454-00461-00000	TRAINING	100	-	100	100	100
	Supplies, Services & Utilities	*148,744*	*142,062*	*153,752*	*167,221*	*167,221*
01-454-00720-00000	IMPROVEMENTS	7,900	23,300	-	-	-
01-454-00720-00HPP	IMPROVEMENTS	26,574	247,002	-	-	-
01-454-00720-0MANS	IMPROVEMENTS	10,294	3,644	-	-	-
01-454-00720-TRAIL	IMPROVEMENTS	4,365	646,082	-	-	-
01-454-00730-00000	BUILDINGS	5,950	23,878	-	-	-
01-454-00730-00ROW	BUILDINGS - SHAFFER PARK ROW	-	29,560	-	-	-
01-454-00740-00000	MACHINERY & EQUIPMENT	-	26,847	-	-	-
	Capital Expenditures	*55,083*	*1,000,313*	-	-	-
454	**Total Parks Maintenance**	**402,416**	**1,343,176**	**353,031**	**384,201**	**384,201**
455	**Shade Tree Program**					
01-455-00371-00000	MAINTENANCE-LAND	6,871	11,679	7,000	7,000	7,000
	Supplies, Services & Utilities	*6,871*	*11,679*	*7,000*	*7,000*	*7,000*
455	**Total Shade Tree Program**	**6,871**	**11,679**	**7,000**	**7,000**	**7,000**
458	**Community Center**					
01-458-00115-00000	SALARIES--PART TIME	14,771	14,872	15,655	15,969	15,969
01-458-00191-00000	UNIFORM ALLOWANCE	28	-	100	100	100
01-458-00192-00000	FICA/MEDICARE	1,130	1,138	1,198	1,198	1,198
	Salaries, Wages, & Benefits	*15,929*	*16,010*	*16,953*	*17,267*	*17,267*
01-458-00220-00000	OPERATING SUPPLIES	1,775	1,526	2,000	2,006	2,006
01-458-00226-00000	CLEANING SUPPLIES	502	500	500	500	500
01-458-00250-00000	MAINTENANCE SUPPLIES	866	1,456	2,000	2,000	2,000
01-458-00260-00000	SMALL TOOLS & EQUIPMENT	521	500	500	1,000	1,000
01-458-00317-00000	PEST CONTROL SERVICES	-	697	800	800	800
01-458-00318-00000	COMPUTER SERVICES	395	395	395	395	395
01-458-00321-00000	TELEPHONE	453	918	600	920	920
01-458-00361-00000	ELECTRICITY	10,380	11,901	8,500	11,140	11,140
01-458-00362-00000	NATURAL GAS	15,600	13,295	20,000	18,000	18,000
01-458-00364-00000	SEWER	689	761	800	800	800
01-458-00365-00000	SOLID WASTE	2,011	2,051	2,100	2,100	2,100
01-458-00366-00000	WATER	560	612	600	600	600
01-458-00371-00000	MAINTENANCE-LAND	1,500	1,500	1,500	1,500	1,500
01-458-00373-00000	MAINTENANCE-BUILDINGS	11,690	12,983	21,850	19,000	19,000
01-458-00374-00000	MAINTENANCE-EQUIPMENT	6,322	29,661	7,350	7,450	7,450
01-458-00384-00000	RENTAL-EQUIPMENT	-	100	50	1,050	1,050
01-458-00394-00000	OTHER SERVICE FEES	14,237	14,494	14,440	14,500	14,500
01-458-00421-00000	LICENSES & PERMITS	88	-	300	300	300
01-458-00440-00000	LAUNDRY SERVICE	-	58	150	160	160

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
01-468-00540-00000	Circulator Bus	9,500	-	-	-	-
	Supplies, Services & Utilities	*77,089*	*93,408*	*84,435*	*84,221*	*84,221*
01-458-00720-00000	IMPROVEMENTS	25,138	-	-	-	-
01-458-00730-00000	BUILDINGS	-	20,454	-	-	-
	Capital Expenditures	*25,138*	*20,454*	-	-	-
458	**Total Community Center**	**118,156**	**129,872**	**101,388**	**101,488**	**101,488**
TOTAL DEPARTMENT OF PARKS & RECREATION:		**1,051,027**	**2,088,104**	**1,019,063**	**1,072,138**	**1,072,138**
TOTAL GENERAL FUND EXPENDITURES		**13,240,224**	**14,024,825**	**15,268,821**	**12,572,502**	**12,572,502**
General Fund Revenue Total		**12,791,498**	**15,068,280**	**15,338,678**	**12,572,502**	**12,572,502**
General Fund Expense Total		**13,240,224**	**14,024,825**	**15,268,821**	**12,572,502**	**12,572,502**
General Fund Gain/(Loss) from Operation		**(448,726)**	**1,043,455**	**69,857**	**-**	**-**
06	**WATER FUND**					
WATER FUND REVENUE						
000	**Interest & Rents**					
06-000-34110-00000	INTEREST INCOME-SAVINGS	(2,614)	(5,948)	(1,500)	(2,500)	(2,500)
06-000-34140-00000	INTEREST INCOME - PLGIT	(173)	(1,295)	(100)	(1,250)	(1,250)
06-000-34141-00000	INTEREST - INVESTMENT	(1,718)	(3,546)	(1,000)	-	-
06-000-37895-00000	CELL TOWER SPACE RENTAL	(143,344)	(146,943)	(155,000)	(140,000)	(140,000)
	Total Interest & Rents	**(147,849)**	**(157,732)**	**(157,600)**	**(143,750)**	**(143,750)**
000	**Charges for Services**					
06-000-37810-00000	METERED WATER SALES	(3,672,351)	(3,684,095)	(3,505,632)	(3,977,492)	(3,977,492)
06-000-37870-00000	SALES TO TOWNSHIPS	(60,139)	(64,733)	(53,000)	(60,000)	(60,000)
	Total Charges for Services	**(3,732,490)**	**(3,748,828)**	**(3,558,632)**	**(4,037,492)**	**(4,037,492)**
000	**Other Revenue**					
06-000-37880-00000	WATER CAPACITY TAP FEE	(31,357)	(94,004)	-	(50,000)	(50,000)
06-000-37890-00000	OTHER SERVICE REVENUE	(9,729)	(8,437)	(7,500)	(8,000)	(8,000)
06-000-37891-00000	SALES OF WATER METERS	(9,571)	(14,615)	(6,000)	(12,000)	(12,000)
06-000-38010-00000	MISCELLANEOUS REVENUE	(7,020)	(191)	(10,000)	(500)	(500)
06-000-38012-00000	NET APPR. (DEPR) IN MV	2,053	(2,719)	-	-	-
06-000-38196-00000	HEALTH INSURANCE COPAY	(10,930)	(7,732)	(11,000)	(4,000)	(4,000)
06-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(72,406)	(51,136)	(24,000)	(30,000)	(30,000)
06-000-39110-00000	SALE OF PROPERTY	(6,442)	-	(3,500)	(1,000)	(1,000)
06-000-39120-00000	REIMBURSEMENTS	(15,294)	(13,782)	(15,000)	(20,000)	(20,000)
06-000-39213-00000	WATER AUTHORITY TRANSFER	(153,046)	(171,197)	(140,000)	(135,000)	(135,000)
	Total Other Revenue	**(313,742)**	**(363,813)**	**(217,000)**	**(260,500)**	**(260,500)**
000	**Transfers In**					
06-000-39208-00000	TRANSFER FROM SEWER FUND	(50,065)	(28,181)	(28,000)	(12,934)	(12,934)
	Total Transfers In	**(50,065)**	**(28,181)**	**(28,000)**	**(12,934)**	**(12,934)**
000	**Other Sources**					
06-000-39310-00000	PROCEEDS FROM BOND ISSUE	-	-	(1,290,930)	-	-
06-000-39990-00000	FUND BALANCE	-	-	-	(2,118,500)	(2,118,500)
	Total Other Sources	**-**	**-**	**(1,290,930)**	**(2,118,500)**	**(2,118,500)**
TOTAL WATER FUND REVENUE:		***(4,244,146)***	***(4,298,554)***	***(5,252,162)***	***(6,573,176)***	***(6,573,176)***
WATER FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
486	***Property & Casualty Insurance***					
06-486-00351-00000	DIRECT PROPERTY	18,653	18,870	20,565	21,593	21,593
06-486-00352-00000	COMP GEN LIABILITY	7,804	8,697	8,604	9,034	9,034
06-486-00353-00000	AUTOMOBILE LIABILITY	3,966	3,605	4,372	4,591	4,591
06-486-00354-00000	PUBLIC OFFICIALS' LIAB	1,131	1,390	1,246	1,308	1,308
	Supplies, Services & Utilities	*31,554*	*32,562*	*34,787*	*36,526*	*36,526*
486	**Total Insurance Premiums**	**31,554**	**32,562**	**34,787**	**36,526**	**36,526**
TOTAL DEPARTMENT OF ADMINISTRATION:		**31,554**	**32,562**	**34,787**	**36,526**	**36,526**
WATER FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Water Billing & Collection**					
06-402-00115-00000	SALARIES--PART TIME	-	-	-	-	-
06-402-00130-00000	SALARIES--FULL TIME	19,829	47,300	20,167	35,603	35,603
06-402-00158-00000	GROUP LIFE INSURANCE	42	42	48	48	48
06-402-00159-00000	GROUP DISABILITY INS	81	190	431	354	354
06-402-00167-00000	WELLNESS	-	-	-	200	200
06-402-00177-00000	EXCESS SICK LEAVE PAYMENTS	483	636	646	-	-
06-402-00180-00000	SALARIES--OVER TIME	-	38	-	-	-
06-402-00192-00000	FICA/MEDICARE	1,536	1,565	2,841	2,724	2,724
06-402-00196-00000	GROUP HOSPITAL INSURANCE	5,710	5,665	17,220	9,022	9,022
06-402-00198-00000	GROUP DENTAL INSURANCE	500	500	849	876	876
06-402-00199-00000	GROUP VISION INSURANCE	98	83	90	90	90
	Salaries, Wages, & Benefits	*28,279*	*56,019*	*42,292*	*48,917*	*48,917*
06-402-00210-00000	OFFICE SUPPLIES	17	-	200	100	100
06-402-00215-00000	POSTAGE	6,780	6,969	7,200	7,200	7,200
06-402-00220-00000	OPERATING SUPPLIES	18	-	100	102	102
06-402-00260-00000	SMALL TOOLS & EQUIPMENT	84	-	100	100	100
06-402-00312-00000	MGMT CONSULTING SERVICES	20,187	36,239	37,500	37,500	37,500
06-402-00318-00000	COMPUTER SERVICES	260	434	400	400	400
06-402-00321-00000	TELEPHONE	130	169	200	200	200
06-402-00331-00000	TRAVEL EXPENSES	-	-	25	25	25
06-402-00342-00000	PRINTING	1,292	1,456	2,200	2,200	2,200
06-402-00343-00000	PHOTOCOPY	35	572	500	500	500
06-402-00374-00000	MAINTENANCE-EQUIPMENT	463	1,137	1,000	1,850	1,850
06-402-00394-00000	OTHER SERVICE FEES	1,223	92	1,500	1,500	1,500
06-402-00399-00000	ADMIN. -(AUDITOR ACCT.)	32,318	-	-	-	-
06-402-00430-00000	SALES TAX - WATER METERS	1,729	830	2,000	2,000	2,000
06-402-00461-00000	TRAINING	-	-	100	100	100
	Supplies, Services & Utilities	*64,536*	*47,898*	*53,025*	*53,777*	*53,777*
06-402-00720-17017	IMPROVEMENTS	-	-	8,000	-	-
06-402-00740-00000	MACHINERY & EQUIPMENT	-	-	-	33,333	33,333
06-402-00740-17006	MACHINERY & EQUIPMENT	-	-	3,000	-	-
06-402-00740-17016	MACHINERY & EQUIPMENT	-	-	2,500	-	-
06-402-00740-17018	MACHINERY & EQUIPMENT	-	-	30,333	25,000	25,000
	Capital Expenditures	-	-	*43,833*	*58,333*	*58,333*
402	**Total Water Billing & Collection**	**92,815**	**103,917**	**139,150**	**161,027**	**161,027**
472	**Debt Service**					
06-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	563,019	661,823	661,823
06-472-47220-00000	DEBT SERVICE INTEREST	161,167	156,823	172,797	214,764	214,764
06-472-47304-00000	PAYING AGENT FEE	116	116	-	-	-
06-472-47305-00000	NOTE ISSUE COSTS	-	11,232	-	-	-
	Debt Service	*161,283*	*168,171*	*735,816*	*876,587*	*876,587*
472	**Total Debt Service**	**161,283**	**168,171**	**735,816**	**876,587**	**876,587**

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
481	**Water Authority**					
06-481-00311-00000	AUDITING FEES	-	-	1,600	1,600	1,600
06-481-00313-00000	ENGINEERING SERVICES	2,846	-	1,250	1,250	1,250
06-481-00314-00000	LEGAL SERVICES	6,087	5,050	6,000	6,000	6,000
	Supplies, Services & Utilities	*8,933*	*5,050*	*8,850*	*8,850*	*8,850*
481	**Total Water Authority**	**8,933**	**5,050**	**8,850**	**8,850**	**8,850**
488	**Unallocated Employee Benefits**					
06-487-00196-00000	GROUP HOSPITAL INSURANCE	139	148	-	-	-
06-488-00195-00000	WORKERS' COMPENSATION	38,787	47,380	41,900	40,805	40,805
	Salaries, Wages, & Benefits	*38,926*	*47,528*	*41,900*	*40,805*	*40,805*
488	**Total Unallocated Employee Benefits**	**38,926**	**47,528**	**41,900**	**40,805**	**40,805**
492	**Transfers Out**					
06-492-49201-00000	TRANSFER TO GENERAL FUND	886,758	869,015	932,298	985,892	985,892
	Transfers Out	*886,758*	*869,015*	*932,298*	*985,892*	*985,892*
492	**Total Transfers Out**	**886,758**	**869,015**	**932,298**	**985,892**	**985,892**
TOTAL DEPARTMENT OF FINANCE:		**1,188,715**	**1,193,681**	**1,858,014**	**2,073,161**	**2,073,161**
WATER FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
449	**Water Lines Maintenance**					
06-449-00130-00000	SALARIES--FULL TIME	250,877	249,581	266,599	276,599	276,599
06-449-00158-00000	GROUP LIFE INSURANCE	522	515	528	528	528
06-449-00159-00000	GROUP DISABILITY INS	1,026	2,395	2,461	2,480	2,480
06-449-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,934	3,041	3,347	3,705	3,705
06-449-00180-00000	SALARIES--OVER TIME	10,353	11,925	6,060	6,222	6,222
06-449-00191-00000	UNIFORM ALLOWANCE	1,813	1,887	1,117	1,117	1,117
06-449-00192-00000	FICA/MEDICARE	19,453	20,760	20,859	21,626	21,626
06-449-00196-00000	GROUP HOSPITAL INSURANCE	81,894	86,116	97,030	98,177	98,177
06-449-00198-00000	GROUP DENTAL INSURANCE	4,036	4,022	4,075	4,198	4,198
06-449-00199-00000	GROUP VISION INSURANCE	569	499	554	554	554
	Salaries, Wages, & Benefits	*374,477*	*380,741*	*402,630*	*415,206*	*415,206*
06-449-00210-00000	OFFICE SUPPLIES	322	219	250	250	250
06-449-00220-00000	OPERATING SUPPLIES	25,601	32,642	16,390	16,398	16,398
06-449-00226-00000	CLEANING SUPPLIES	637	572	385	500	500
06-449-00231-00000	VEHICLE FUEL & OIL	8,012	241	15,000	15,000	15,000
06-449-00249-00000	VEHICLE SUPPLIES	7,311	9,927	13,000	13,000	13,000
06-449-00250-00000	MAINTENANCE SUPPLIES	5,027	4,842	5,000	5,000	5,000
06-449-00260-00000	SMALL TOOLS & EQUIPMENT	5,101	3,416	8,670	4,698	4,698
06-449-00317-00000	PEST CONTROL SERVICES	122	124	500	500	500
06-449-00318-00000	COMPUTER SERVICES	723	-	-	-	-
06-449-00321-00000	TELEPHONE	2,636	3,412	3,500	3,500	3,500
06-449-00327-00000	RADIO MAINTENANCE	138	-	500	500	500
06-449-00331-00000	TRAVEL EXPENSES	14	7	100	100	100
06-449-00343-00000	PHOTOCOPY	10	19	150	150	150
06-449-00361-00000	ELECTRICITY	4,448	4,169	5,000	5,000	5,000
06-449-00362-00000	NATURAL GAS	2,996	2,578	3,500	3,500	3,500
06-449-00364-00000	SEWER	262	312	360	360	360
06-449-00365-00000	SOLID WASTE	651	673	600	600	600
06-449-00366-00000	WATER	238	323	350	350	350
06-449-00372-00000	MAINTENANCE-VEHICLES	6,263	4,297	3,000	3,000	3,000
06-449-00373-00000	MAINTENANCE-BUILDINGS	1,253	2,317	2,930	2,200	2,200
06-449-00374-00000	MAINTENANCE-EQUIPMENT	3,500	1,273	3,675	7,035	7,035
06-449-00384-00000	RENTAL-EQUIPMENT	110	110	200	200	200
06-449-00394-00000	OTHER SERVICE FEES	3,696	10,128	8,235	7,865	7,865

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
06-449-00399-00000	ADMIN - (AUDITOR ACCT)	5,944	-	-	-	-
06-449-00420-00000	DUES & SUBSCRIPTIONS	1,097	1,648	925	925	925
06-449-00421-00000	LICENSES & PERMITS	2,933	2,105	2,700	2,700	2,700
06-449-00440-00000	LAUNDRY SERVICE	1,821	1,994	1,950	1,950	1,950
06-449-00461-00000	TRAINING	188	93	150	150	150
06-449-00610-00000	CONSTRUCTION CONTRACTS	7,118	51	-	-	-
	Supplies, Services & Utilities	*98,172*	*87,492*	*97,020*	*95,431*	*95,431*
06-449-00720-00000	IMPROVEMENTS	-	-	-	1,667,000	1,667,000
06-449-00720-17032	IMPROVEMENTS	-	-	124,000	-	-
06-449-00720-17036	IMPROVEMENTS	-	-	322,500	-	-
06-449-00720-17037	IMPROVEMENTS	-	-	288,500	-	-
06-449-00720-17038	IMPROVEMENTS	-	-	16,000	-	-
06-449-00740-17019	MACHINERY & EQUIPMENT	-	-	5,433	-	-
06-449-00740-17024	MACHINERY & EQUIPMENT	-	-	4,500	-	-
06-449-00760-00000	VEHICLES	-	(33,656)	-	37,540	37,540
06-449-00760-17049	VEHICLES	-	-	28,333	-	-
06-449-00760-17050	VEHICLES	-	-	14,933	-	-
06-449-00760-17051	VEHICLES	-	-	9,333	-	-
	Capital Expenditures	*-*	*(33,656)*	*813,532*	*1,704,540*	*1,704,540*
449	**Total Water Lines Maintenance**	**472,649**	**434,577**	**1,313,182**	**2,215,177**	**2,215,177**
450	**Water Meter Maintenance**					
06-450-00115-00000	PART-TIME SALARIES	8,725	7,359	12,120	-	-
06-450-00130-00000	SALARIES--FULL TIME	42,884	11,599	10,188	10,552	10,552
06-450-00158-00000	GROUP LIFE INSURANCE	41	30	34	34	34
06-450-00159-00000	GROUP DISABILITY INS	105	133	69	69	69
06-450-00177-00000	EXCESS SICK LEAVE PAYMENTS	125	594	-	392	392
06-450-00180-00000	SALARIES--OVER TIME	559	1,214	404	408	408
06-450-00191-00000	UNIFORM ALLOWANCE	25	-	-	-	-
06-450-00192-00000	FICA/MEDICARE	3,969	1,575	1,737	839	839
06-450-00196-00000	GROUP HOSPITAL INSURANCE	5,807	42	3,936	3,936	3,936
06-450-00198-00000	GROUP DENTAL INSURANCE	348	-	215	222	222
06-450-00199-00000	GROUP VISION INSURANCE	45	-	23	23	23
	Salaries, Wages, & Benefits	*62,633*	*22,546*	*28,726*	*16,475*	*16,475*
06-450-00210-00000	OFFICE SUPPLIES	28	-	40	42	42
06-450-00220-00000	OPERATING SUPPLIES	22,642	18,862	6,000	4,000	4,000
06-450-00231-00000	VEHICLE FUEL & OIL	1,262	192	2,000	2,000	2,000
06-450-00249-00000	VEHICLE SUPPLIES	136	-	500	500	500
06-450-00250-00000	MAINTENANCE SUPPLIES	26	-	-	-	-
06-450-00260-00000	SMALL TOOLS & EQUIPMENT	68	15	400	400	400
06-450-00318-00000	COMPUTER SERVICES	723	-	-	-	-
06-450-00321-00000	TELEPHONE	474	1,005	900	900	900
06-450-00341-00000	ADVERTISING	-	577	-	-	-
06-450-00364-00000	SEWER	417	538	600	600	600
06-450-00366-00000	WATER	426	593	600	600	600
06-450-00372-00000	MAINTENANCE-VEHICLES	130	46	350	350	350
06-450-00399-00000	ADMIN - (AUDITOR ACCT)	3,519	-	-	-	-
06-450-00421-00000	LICENSES & PERMITS	-	-	50	-	-
06-450-00440-00000	LAUNDRY SERVICE	204	3	-	-	-
	Supplies, Services & Utilities	*30,055*	*21,831*	*11,440*	*9,392*	*9,392*
450	**Total Water Meter Maintenance**	**92,688**	**44,377**	**40,166**	**25,867**	**25,867**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**565,337**	**478,954**	**1,353,348**	**2,241,044**	**2,241,044**
WATER FUND EXPENDITURES - DEPARTMENT OF TREATMENT PLANTS						
44L	**Water Lab**					
06-44L-00130-00000	SALARIES--FULL TIME	70,024	71,563	73,321	75,253	75,253

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
06-44L-00158-00000	GROUP LIFE INSURANCE	134	134	144	144	144
06-44l-00159-00000	GROUP DISABILITY INS	285	671	662	662	662
06-44L-00177-00000	EXCESS SICK LEAVE PAYMENTS	715	724	724	2,791	2,791
06-44L-00180-00000	SALARIES--OVER TIME	-	-	849	890	890
06-44L-00191-00000	UNIFORM ALLOWANCE	258	200	450	450	450
06-44L-00192-00000	FICA/MEDICARE	5,332	5,533	5,674	5,824	5,824
06-44L-00196-00000	GROUP HOSPITAL INSURANCE	26,350	24,645	25,420	25,421	25,421
06-44L-00198-00000	GROUP DENTAL INSURANCE	995	1,004	1,062	1,094	1,094
06-44L-00199-00000	GROUP VISION INSURANCE	122	103	113	113	113
	Salaries, Wages, & Benefits	*104,215*	*104,577*	*108,419*	*112,642*	*112,642*
06-44L-00210-00000	OFFICE SUPPLIES	315	26	267	267	267
06-44L-00215-00000	POSTAGE	2,411	2,341	2,490	248	248
06-44L-00220-00000	OPERATING SUPPLIES	2,322	1,583	204	219	219
06-44L-00222-00000	CHEMICALS	4,864	4,994	5,208	5,412	5,412
06-44L-00225-00000	LAB SUPPLIES	2,580	4,026	3,971	4,149	4,149
06-44L-00226-00000	CLEANING SUPPLIES	277	271	320	320	320
06-44L-00231-00000	VEHICLE FUEL & OIL	668	561	700	340	340
06-44L-00249-00000	VEHICLE SUPPLIES	44	68	150	150	150
06-44L-00260-00000	SMALL TOOLS & EQUIPMENT	3,833	3,035	4,531	4,152	4,152
06-44L-00314-00000	LEGAL SERVICES	477	-	-	-	-
06-44L-00316-00000	LABORATORY TEST SERVICES	6,653	8,568	13,857	15,958	15,958
06-44L-00318-00000	COMPUTER SERVICES	28	-	407	702	702
06-44L-00321-00000	TELEPHONE	253	246	250	250	250
06-44L-00327-00000	RADIO MAINTENANCE	-	-	1,500	1,250	1,250
06-44L-00331-00000	TRAVEL EXPENSES	225	244	408	408	408
06-44L-00341-00000	ADVERTISING	3,536	3,520	3,478	1,227	1,227
06-44L-00343-00000	PHOTOCOPY	67	83	190	90	90
06-44L-00372-00000	MAINTENANCE-VEHICLES	120	18	300	300	300
06-44L-00373-00000	MAINTENANCE-BUILDINGS	2,550	-	5,000	5,000	5,000
06-44L-00374-00000	MAINTENANCE-EQUIPMENT	2,925	2,903	3,274	2,343	2,343
06-44L-00399-00000	ADMIN - (AUDITOR ACCT)	(4,170)	-	-	-	-
06-44L-00420-00000	DUES & SUBSCRIPTIONS	880	889	990	1,002	1,002
06-44L-00421-00000	LICENSES & PERMITS	1,000	1,000	1,000	1,450	1,450
06-44L-00440-00000	LAUNDRY SERVICE	352	332	359	412	412
06-44L-00461-00000	TRAINING	139	150	716	731	731
	Supplies, Services & Utilities	*32,349*	*34,858*	*49,570*	*46,380*	*46,380*
06-44L-00740-00000	MACHINERY & EQUIPMENT	-	-	-	9,000	9,000
	Capital Expenditures	-	-	-	*9,000*	*9,000*
44L	**Total Water Lab**	**136,564**	**139,435**	**157,989**	**168,022**	**168,022**
44P	**Water Treatment Plant**					
06-44P-00130-00000	SALARIES--FULL TIME	476,506	401,228	460,799	444,410	444,410
06-44P-00158-00000	GROUP LIFE INSURANCE	887	698	888	888	888
06-44p-00159-00000	GROUP DISABILITY INS	1,930	3,417	4,163	3,901	3,901
06-44P-00167-00000	EAP SERVICES	200	-	-	-	-
06-44P-00177-00000	EXCESS SICK LEAVE PAYMENTS	6,810	3,250	3,333	6,233	6,233
06-44P-00180-00000	SALARIES--OVER TIME	36,351	83,004	30,704	50,706	50,706
06-44P-00191-00000	UNIFORM ALLOWANCE	1,389	1,165	1,400	1,715	1,715
06-44P-00192-00000	FICA/MEDICARE	40,000	37,299	37,676	37,801	37,801
06-44P-00196-00000	GROUP HOSPITAL INSURANCE	99,847	80,952	113,573	121,643	121,643
06-44P-00198-00000	GROUP DENTAL INSURANCE	6,736	5,269	6,083	6,999	6,999
06-44P-00199-00000	GROUP VISION INSURANCE	829	649	765	720	720
	Salaries, Wages, & Benefits	*671,485*	*616,931*	*659,384*	*675,016*	*675,016*
06-44P-00210-00000	OFFICE SUPPLIES	375	49	800	639	639
06-44P-00215-00000	POSTAGE	-	18	800	500	500
06-44P-00220-00000	OPERATING SUPPLIES	1,648	77,612	5,000	3,600	3,600
06-44P-00222-00000	CHEMICALS	166,465	141,634	133,000	133,000	133,000
06-44P-00225-00000	LAB SUPPLIES	1,500	9,047	1,500	8,040	8,040
06-44P-00226-00000	CLEANING SUPPLIES	2,124	1,037	1,300	1,210	1,210

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
06-44P-00231-00000	VEHICLE FUEL & OIL	4,571	4,375	8,000	5,000	5,000
06-44P-00249-00000	VEHICLE SUPPLIES	1,089	2,223	2,000	2,000	2,000
06-44P-00250-00000	MAINTENANCE SUPPLIES	23,319	21,122	25,750	30,000	30,000
06-44P-00260-00000	SMALL TOOLS & EQUIPMENT	11,281	27,634	9,700	17,500	17,500
06-44P-00313-00000	ENGINEERING SERVICES	2,821	5,180	17,500	20,000	20,000
06-44P-00317-00000	PEST CONTROL SERVICES	-	-	500	300	300
06-44P-00318-00000	COMPUTER SERVICES	3,795	-	4,000	7,500	7,500
06-44P-00321-00000	TELEPHONE	4,620	4,653	4,500	5,000	5,000
06-44P-00331-00000	TRAVEL EXPENSES	1,405	580	3,000	1,200	1,200
06-44P-00342-00000	PRINTING	-	205	-	-	-
06-44P-00343-00000	PHOTOCOPY	1,572	2,018	1,500	1,500	1,500
06-44P-00361-00000	ELECTRICITY	180,278	170,437	150,000	154,500	154,500
06-44P-00362-00000	NATURAL GAS	21,681	23,578	30,000	30,000	30,000
06-44P-00364-00000	SEWER	315	303	400	400	400
06-44P-00365-00000	SOLID WASTE	42,868	55,861	67,000	67,000	67,000
06-44P-00366-00000	EMERGENCY WATER CHARGE	-	33,575	-	-	-
06-44P-00371-00000	MAINTENANCE-LAND	11,300	3,150	24,800	35,000	35,000
06-44P-00372-00000	MAINTENANCE-VEHICLES	130	254	-	400	400
06-44P-00373-00000	MAINTENANCE-BUILDINGS	9,800	38,554	9,000	15,000	15,000
06-44P-00374-00000	MAINTENANCE-EQUIPMENT	34,843	190,777	34,000	50,000	50,000
06-44P-00394-00000	OTHER SERVICE FEES	-	85	-	-	-
06-44P-00399-00000	ADMIN - (AUDITOR ACCT)	4,041	-	-	-	-
06-44P-00420-00000	DUES & SUBSCRIPTIONS	665	764	1,475	1,830	1,830
06-44P-00421-00000	LICENSES & PERMITS	2,039	2,080	1,700	22,000	22,000
06-44P-00440-00000	LAUNDRY SERVICE	2,237	2,230	2,200	2,500	2,500
06-44P-00461-00000	TRAINING	2,894	660	3,300	3,000	3,000
06-44P-00610-00000	CONSTRUCTION CONTRACTS	-	1,960	10,000	-	-
	Supplies, Services & Utilities	*539,676*	*821,655*	*552,725*	*618,619*	*618,619*
06-44P-00720-00000	IMPROVEMENTS	-	-	-	308,500	308,500
06-44P-00730-17064	BUILDINGS	-	-	50,000	-	-
06-44P-00740-00000	MACHINERY & EQUIPMENT	-	-	-	103,000	103,000
06-44P-00740-17065	MACHINERY & EQUIPMENT	-	-	20,000	-	-
06-44P-00740-17066	MACHINERY & EQUIPMENT	-	-	10,300	-	-
06-44P-00740-17071	MACHINERY & EQUIPMENT	-	-	60,000	-	-
06-44P-00740-17073	MACHINERY & EQUIPMENT	-	-	-	-	-
06-44P-00740-17074	MACHINERY & EQUIPMENT	-	-	-	-	-
06-44P-00740-FLOOD	WATER PLANT FLOOD PROJECT	-	-	-	-	-
06-44P-00760-00000	VEHICLES	-	33,656	-	-	-
06-44P-00999-FLOOD	WATER PLANT FLOOD PROJECT	-	-	-	-	-
	Capital Expenditures	-	*33,656*	*140,300*	*411,500*	*411,500*
44P	**Total Water Treatment Plant**	**1,211,161**	**1,472,242**	**1,352,409**	**1,705,135**	**1,705,135**
TOTAL DEPARTMENT OF TREATMENT PLANTS:		**1,347,725**	**1,611,677**	**1,510,398**	**1,873,157**	**1,873,157**
TOTAL WATER FUND EXPENDITURES:		**3,133,331**	**3,316,874**	**4,756,547**	**6,223,888**	**6,223,888**
Water Fund Revenue Total		**4,244,146**	**4,298,554**	**5,252,162**	**6,573,176**	**6,573,176**
Water Fund Expense Total		**3,133,331**	**3,316,874**	**4,756,547**	**6,223,888**	**6,223,888**
Water Fund Gain/(Loss) from Operation		**1,110,815**	**981,680**	**495,615**	**349,288**	**349,288**
08	**SEWER FUND**					
SEWER FUND REVENUE						
000	**Interest & Rents**					
08-000-34110-00000	INTEREST INCOME-SAVINGS	(4,342)	(8,248)	(2,000)	(6,000)	(6,000)
08-000-34140-00000	INTEREST INCOME - PLGIT	(171)	(1,292)	(100)	(1,200)	(1,200)
08-000-34141-00000	INTEREST - INVESTMENT	(4,878)	(8,402)	(1,700)	(250)	(250)
	Total Interest & Rents	**(9,391)**	**(17,942)**	**(3,800)**	**(7,450)**	***(7,450)***

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
000	**Intergovernmental**					
08-000-39130-00000	CAPITAL REIMB-TOWNSHIPS	(241,649)	(62,111)	(239,064)	(1,136,316)	(1,136,316)
	Total Intergovernmental	**(241,649)**	**(62,111)**	**(239,064)**	**(1,136,316)**	***(1,136,316)***
000	**Charges for Services**					
08-000-36412-00000	METERED SEWER SALES	(4,581,684)	(4,998,475)	(4,830,554)	(5,253,000)	(5,253,000)
08-000-36470-00000	SALES TO TOWNSHIPS	(629,082)	(654,877)	(511,915)	(900,000)	(900,000)
08-000-36475-00000	SALES TO ARMY WAR COLLEGE	(110,937)	(101,220)	(100,000)	(100,000)	(100,000)
	Total Charges for Services	**(5,321,703)**	**(5,754,572)**	**(5,442,469)**	**(6,253,000)**	***(6,253,000)***
000	**Other Revenue**					
08-000-36411-00000	SEWER TAPPING FEES	(30,563)	(113,296)	(44,000)	(100,000)	(100,000)
08-000-36481-00000	SURCHARGE FEES	(138,478)	(179,434)	(105,000)	(110,000)	(110,000)
08-000-36482-00000	PRETREATMENT MONITORING	(6,621)	(6,828)	(7,876)	(4,500)	(4,500)
08-000-36490-00000	OTHER SERVICE REVENUE	(30,589)	(32,969)	(30,000)	(25,000)	(25,000)
08-000-38010-00000	MISCELLANEOUS REVENUE	(3,314)	(5,498)	(2,000)	(2,500)	(2,500)
08-000-38012-00000	NET APPR. (DEPR) IN MV	4,184	(5,525)	-	-	-
08-000-38196-00000	HEALTH INSURANCE COPAY	(15,454)	(12,889)	(13,500)	(12,000)	(12,000)
08-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(103,881)	(73,508)	(35,000)	(60,000)	(60,000)
08-000-39110-00000	SALE OF PROPERTY	(10,950)	(17,864)	(10,000)	(5,000)	(5,000)
08-000-39120-00000	REIMBURSEMENTS	(7,159)	(2,829)	(10,000)	(10,000)	(10,000)
	Total Other Revenue	**(342,825)**	**(450,640)**	**(257,376)**	**(329,000)**	***(329,000)***
000	**Other Sources**					
08-000-39310-00000	PROCEEDS OF BOND ISSUE	-	-	(1,793,035)	-	-
08-000-39990-00000	FUND BALANCE	-	-	-	(3,176,434)	(3,176,434)
	Total Other Sources	**-**	**-**	**(1,793,035)**	**(3,176,434)**	***(3,176,434)***
TOTAL SEWER FUND REVENUE:		**(5,915,568)**	**(6,285,265)**	**(7,735,744)**	**(10,902,200)**	**(10,902,200)**
SEWER FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
486	**Property & Casualty Insurance**					
08-486-00351-00000	DIRECT PROPERTY	73,512	74,370	81,047	85,099	85,099
08-486-00352-00000	COMP GEN LIABILITY	10,034	11,182	11,063	11,616	11,616
08-486-00353-00000	AUTOMOBILE LIABILITY	7,271	6,610	8,018	8,419	8,419
08-486-00354-00000	PUBLIC OFFICIALS' LIAB	1,454	1,787	1,603	1,683	1,683
	Supplies, Services & Utilities	*92,271*	*93,949*	*101,731*	*106,817*	*106,817*
486	**Total Insurance Premiums**	**92,271**	**93,949**	**101,731**	**106,817**	**106,817**
TOTAL DEPARTMENT OF ADMINISTRATION:		**92,271**	**93,949**	**101,731**	**106,817**	**106,817**
SEWER FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Finance Operations**					
08-402-00130-00000	SALARIES--FULL TIME	19,829	70,515	20,173	20,580	20,580
08-402-00158-00000	GROUP LIFE INSURANCE	42	42	48	48	48
08-402-00159-00000	GROUP DISABILITY INS	81	190	184	185	185
08-402-00167-00000	WELLNESS	-	-	-	100	100
08-402-00177-00000	EXCESS SICK LEAVE PAYMENTS	483	636	646	-	-
08-402-00180-00000	SALARIES--OVER TIME	-	38	-	-	-
08-402-00192-00000	FICA/MEDICARE	1,536	1,565	1,543	1,575	1,575
08-402-00196-00000	GROUP HOSPITAL INSURANCE	5,704	5,665	4,510	4,511	4,511
08-402-00198-00000	GROUP DENTAL INSURANCE	500	500	425	438	438
08-402-00199-00000	GROUP VISION INSURANCE	98	83	45	45	45
	Salaries, Wages, & Benefits	*28,273*	*79,234*	*27,574*	*27,482*	*27,482*
08-402-00210-00000	OFFICE SUPPLIES	17	31	50	50	50
08-402-00215-00000	POSTAGE	6,641	6,969	7,200	7,200	7,200
08-402-00220-00000	OPERATING SUPPLIES	157	-	50	50	50

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
08-402-00260-00000	SMALL TOOLS & EQUIPMENT	85	-	100	100	100
08-402-00312-00000	MGMT CONSULTING FEES	22,112	39,027	45,000	45,000	45,000
08-402-00318-00000	COMPUTER SERVICES	260	434	500	506	506
08-402-00321-00000	TELEPHONE	266	188	200	200	200
08-402-00331-00000	TRAVEL EXPENSES	-	-	50	50	50
08-402-00342-00000	PRINTING	1,292	1,456	2,200	2,200	2,200
08-402-00343-00000	PHOTOCOPY	35	572	500	500	500
08-402-00374-00000	MAINTENANCE-EQUIPMENT	463	1,137	1,000	1,850	1,850
08-402-00394-00000	OTHER SERVICE FEES	1,267	-	1,500	1,500	1,500
08-402-00399-00000	ADMIN (AUDITOR ACCT)	37,439	-	-	-	-
08-402-00461-00000	TRAINING	-	-	100	100	100
	Supplies, Services & Utilities	*70,034*	*49,814*	*58,450*	*59,306*	*59,306*
08-402-00720-17017	IMPROVEMENTS	-	-	8,000	-	-
08-402-00740-00000	MACHINERY & EQUIPMENT	-	-	-	33,334	33,334
08-402-00740-17006	MACHINERY & EQUIPMENT	-	-	3,000	-	-
08-402-00740-17016	MACHINERY & EQUIPMENT	-	-	2,500	-	-
08-402-00740-17018	MACHINERY & EQUIPMENT	-	-	30,333	25,000	25,000
	Capital Expenditures	-	-	*43,833*	*58,334*	*58,334*
402	**Total Finance Operations**	**98,307**	**129,048**	**129,857**	**145,122**	**145,122**
472	**Debt Service**					
08-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	833,954	1,088,577	1,088,577
08-472-47220-00000	DEBT SERVICE INTEREST	251,636	182,652	323,238	353,247	353,247
08-472-47304-00000	PAYING AGENT FEE	(146)	379	-	-	-
08-472-47305-00000	NOTE ISSUE COSTS	55,776	36,694	-	-	-
	Debt Service	*307,266*	*219,725*	*1,157,192*	*1,441,824*	*1,441,824*
472	**Total Debt Service**	**307,266**	**219,725**	**1,157,192**	**1,441,824**	**1,441,824**
481	**Sewer Authority**					
08-481-00313-00000	ENGINEERING SERVICES	-	859	-	-	-
08-481-00314-00000	LEGAL SERVICES	10,626	10,614	15,000	15,000	15,000
08-481-00420-00000	DUES & SUBSCRIPTIONS	200	200	200	200	200
	Supplies, Services & Utilities	*10,826*	*11,673*	*15,200*	*15,200*	*15,200*
481	**Total Sewer Authority**	**10,826**	**11,673**	**15,200**	**15,200**	**15,200**
488	**Unallocated Employee Benefits**					
08-487-00196-00000	GROUP HOSPITAL INSURANCE	139	148	-	-	-
08-488-00195-00000	WORKERS' COMPENSATION	50,507	61,692	57,300	53,130	53,130
	Salaries, Wages, & Benefits	*50,646*	*61,840*	*57,300*	*53,130*	*53,130*
488	**Total Unallocated Employee Benefits**	**50,646**	**61,840**	**57,300**	**53,130**	**53,130**
492	**Transfers Out**					
08-492-49201-00000	TRANSFER TO GENERAL FUND	738,981	723,401	786,684	874,392	874,392
08-492-49206-00000	TRANSFER TO WATER FUND	50,065	28,181	20,083	12,934	12,934
	Transfers Out	*789,046*	*751,582*	*806,767*	*887,326*	*887,326*
492	**Total Transfers Out**	**789,046**	**751,582**	**806,767**	**887,326**	**887,326**
TOTAL DEPARTMENT OF FINANCE:		**1,256,091**	**1,173,868**	**2,166,316**	**2,542,602**	**2,542,602**
SEWER FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
425	**Sewer Collection System**					
08-425-00130-00000	SALARIES--FULL TIME	270,165	280,652	266,305	276,293	276,293
08-425-00158-00000	GROUP LIFE INSURANCE	522	515	528	528	528
08-425-00159-00000	GROUP DISABILITY INS	1,027	2,395	2,458	2,476	2,476
08-425-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,934	3,041	3,347	3,705	3,705

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
08-425-00180-00000	SALARIES--OVER TIME	3,693	2,918	1,414	1,530	1,530
08-425-00191-00000	UNIFORM ALLOWANCE	1,813	1,888	1,117	1,118	1,118
08-425-00192-00000	FICA/MEDICARE	18,949	20,083	20,480	21,250	21,250
08-425-00196-00000	GROUP HOSPITAL INSURANCE	84,304	88,620	96,938	97,923	97,923
08-425-00198-00000	GROUP DENTAL INSURANCE	4,036	4,022	4,066	4,190	4,190
08-425-00199-00000	GROUP VISION INSURANCE	569	566	553	553	553
	Salaries, Wages, & Benefits	*389,012*	*404,700*	*397,206*	*409,566*	*409,566*
08-425-00210-00000	OFFICE SUPPLIES	352	240	250	250	250
08-425-00220-00000	OPERATING SUPPLIES	12,877	3,417	9,314	10,340	10,340
08-425-00226-00000	CLEANING SUPPLIES	637	559	500	500	500
08-425-00231-00000	VEHICLE FUEL & OIL	8,012	241	15,000	15,000	15,000
08-425-00249-00000	VEHICLE SUPPLIES	7,407	12,057	10,500	13,000	13,000
08-425-00250-00000	MAINTENANCE SUPPLIES	6,961	4,060	7,209	7,209	7,209
08-425-00260-00000	SMALL TOOLS & EQUIPMENT	3,502	2,576	9,170	3,658	3,658
08-425-00312-00000	MANAGEMENT CONSULTING FEES	-	-	-	25,000	25,000
08-425-00317-00000	PEST CONTROL SERVICES	122	124	120	120	120
08-425-00318-00000	COMPUTER SERVICES	723	-	4,075	-	-
08-425-00321-00000	TELEPHONE	2,750	3,103	3,000	3,000	3,000
08-425-00327-00000	RADIO MAINTENANCE	138	-	500	500	500
08-425-00331-00000	TRAVEL EXPENSES	-	22	100	100	100
08-425-00343-00000	PHOTOCOPY	10	19	125	125	125
08-425-00361-00000	ELECTRICITY	4,448	4,169	4,000	4,000	4,000
08-425-00362-00000	NATURAL GAS	2,996	2,578	3,500	3,500	3,500
08-425-00364-00000	SEWER	262	312	400	360	360
08-425-00365-00000	SOLID WASTE	651	673	600	600	600
08-425-00366-00000	WATER	238	323	350	350	350
08-425-00372-00000	MAINTENANCE-VEHICLES	7,703	8,083	3,000	8,000	8,000
08-425-00373-00000	MAINTENANCE-BUILDINGS	1,413	2,317	2,930	4,700	4,700
08-425-00374-00000	MAINTENANCE-EQUIPMENT	2,894	1,602	3,645	4,675	4,675
08-425-00384-00000	RENTAL-EQUIPMENT	110	110	200	200	200
08-425-00394-00000	OTHER SERVICE FEES	2,232	2,648	7,985	6,615	6,615
08-425-00399-00000	ADMIN - AUDITOR ACCT.	1,575	-	-	-	-
08-425-00420-00000	DUES & SUBSCRIPTIONS	966	1,563	800	800	800
08-425-00421-00000	LICENSES & PERMITS	708	875	600	600	600
08-425-00440-00000	LAUNDRY SERVICE	1,821	1,994	1,950	1,950	1,950
08-425-00461-00000	TRAINING	143	373	150	150	150
	Supplies, Services & Utilities	*71,651*	*54,038*	*89,973*	*115,302*	*115,302*
08-425-00720-00000	IMPROVEMENTS	-	-	-	28,000	28,000
08-425-00720-17034	IMPROVEMENTS	-	-	1,182,000	4,050,750	4,050,750
08-425-00720-17035	IMPROVEMENTS	-	-	660,000	-	-
08-425-00740-17019	MACHINERY & EQUIPMENT	-	-	5,433	-	-
08-425-00740-17024	MACHINERY & EQUIPMENT	-	-	4,500	-	-
08-425-00760-00000	VEHICLES	-	-	-	34,540	34,540
08-425-00760-17049	VEHICLES	-	-	28,333	-	-
08-425-00760-17050	VEHICLES	-	-	14,933	-	-
08-425-00760-17051	VEHICLES	-	-	9,333	-	-
	Capital Expenditures	-	-	*1,904,532*	*4,113,290*	*4,113,290*
425	**Sewer Collection System**	**460,663**	**458,738**	**2,391,711**	**4,638,158**	**4,638,158**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**460,663**	**458,738**	**2,391,711**	**4,638,158**	**4,638,158**
SEWER FUND EXPENDITURES - DEPARTMENT OF TREATMENT PLANTS						
42L	**Sewer Lab**					
08-42L-00130-00000	SALARIES--FULL TIME	278,558	284,211	288,740	297,546	297,546
08-42L-00158-00000	GROUP LIFE INSURANCE	500	500	504	504	504
08-42l-00159-00000	GROUP DISABILITY INS	1,115	2,631	2,626	2,627	2,627
08-42L-00177-00000	EXCESS SICK LEAVE PAYMENTS	5,186	6,121	2,172	8,887	8,887
08-42L-00180-00000	SALARIES--OVER TIME	1,677	4,471	4,412	4,585	4,585

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
08-42L-00191-00000	UNIFORM ALLOWANCE	626	510	850	835	835
08-42L-00192-00000	FICA/MEDICARE	21,513	22,436	22,426	23,107	23,107
08-42L-00196-00000	GROUP HOSPITAL INSURANCE	76,876	75,783	82,001	82,002	82,002
08-42L-00198-00000	GROUP DENTAL INSURANCE	3,250	3,563	4,034	4,157	4,157
08-42L-00199-00000	GROUP VISION INSURANCE	463	392	428	428	428
	Salaries, Wages, & Benefits	*389,764*	*400,618*	*408,193*	*424,678*	*424,678*
08-42L-00210-00000	OFFICE SUPPLIES	357	146	364	364	364
08-42L-00215-00000	POSTAGE	61	28	188	163	163
08-42L-00220-00000	OPERATING SUPPLIES	7,151	1,799	1,303	1,300	1,300
08-42L-00222-00000	CHEMICALS	12,933	14,201	13,741	11,615	11,615
08-42L-00225-00000	LAB SUPPLIES	5,866	6,558	8,048	8,721	8,721
08-42L-00226-00000	CLEANING SUPPLIES	334	594	380	380	380
08-42L-00231-00000	VEHICLE FUEL & OIL	444	229	300	242	242
08-42L-00249-00000	VEHICLE SUPPLIES	(686)	416	500	455	455
08-42L-00250-00000	MAINTENANCE SUPPLIES	3,496	4,057	4,221	3,679	3,679
08-42L-00260-00000	SMALL TOOLS & EQUIPMENT	6,761	6,588	12,543	11,963	11,963
08-42L-00313-00000	ENGINEERING	-	-	-	2,000	2,000
08-42L-00314-00000	LEGAL SERVICES	165	-	11,000	6,000	6,000
08-42L-00316-00000	LABORATORY TEST SERVICES	19,728	24,473	38,286	49,597	49,597
08-42L-00318-00000	COMPUTER EXPENSES	56	-	889	1,198	1,198
08-42L-00321-00000	TELEPHONE	253	246	250	250	250
08-42L-00327-00000	RADIO MAINTENANCE	-	-	1,500	1,250	1,250
08-42L-00331-00000	TRAVEL EXPENSES	225	246	920	920	920
08-42L-00341-00000	ADVERTISING	-	-	150	225	225
08-42L-00343-00000	PHOTOCOPY	119	199	650	270	270
08-42L-00372-00000	MAINTENANCE-VEHICLES	960	90	300	300	300
08-42L-00373-00000	MAINTENANCE-BUILDINGS	8,437	6,769	11,207	11,460	11,460
08-42L-00374-00000	MAINTENANCE-EQUIPMENT	9,626	8,165	10,417	7,490	7,490
08-42L-00399-00000	ADMIN - AUDITOR ACCT.	(11,646)	-	-	-	-
08-42L-00420-00000	DUES & SUBSCRIPTIONS	926	973	1,394	1,407	1,407
08-42L-00421-00000	LICENSES & PERMITS	5,000	5,060	5,220	4,820	4,820
08-42L-00440-00000	LAUNDRY SERVICE	1,181	1,142	1,174	1,360	1,360
08-42L-00461-00000	TRAINING	809	700	1,797	1,791	1,791
	Supplies, Services & Utilities	*72,556*	*82,679*	*126,742*	*129,220*	*129,220*
08-42L-00740-17070	MACHINERY & EQUIPMENT	-	-	8,000	-	-
	Capital Expenditures	-	-	*8,000*	-	-
42L	**Total Sewer Plant Lab**	**462,320**	**483,297**	**542,935**	**553,898**	**553,898**
42M	**Lift Stations**					
08-42M-00130-00000	SALARIES--FULL TIME	52,266	54,139	54,709	56,085	56,085
08-42M-00158-00000	GROUP LIFE INSURANCE	107	107	108	108	108
08-42m-00159-00000	GROUP DISABILITY INS	214	504	503	504	504
08-42M-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	-	564	564
08-42M-00180-00000	SALARIES--OVER TIME	2,002	116	1,263	1,307	1,307
08-42M-00191-00000	UNIFORM ALLOWANCE	-	125	125	125	125
08-42M-00192-00000	FICA/MEDICARE	4,115	4,081	4,282	4,389	4,389
08-42M-00196-00000	GROUP HOSPITAL INSURANCE	22,534	23,519	25,420	25,421	25,421
08-42M-00198-00000	GROUP DENTAL INSURANCE	834	834	849	876	876
08-42M-00199-00000	GROUP VISION INSURANCE	98	83	90	90	90
	Salaries, Wages, & Benefits	*82,170*	*83,508*	*87,349*	*89,469*	*89,469*
08-42M-00220-00000	OPERATING SUPPLIES	1,454	484	3,500	3,904	3,904
08-42M-00222-00000	CHEMICALS	15,326	16,212	19,262	18,034	18,034
08-42M-00226-00000	CLEANING SUPPLIES	57	200	200	200	200
08-42M-00231-00000	VEHICLE FUEL & OIL	2,694	2,650	3,200	3,200	3,200
08-42M-00249-00000	VEHICLE SUPPLIES	311	702	1,200	1,200	1,200
08-42M-00250-00000	MAINTENANCE SUPPLIES	13,996	29,956	18,220	17,450	17,450
08-42M-00260-00000	SMALL TOOLS & EQUIPMENT	236	391	500	500	500
08-42M-00321-00000	TELEPHONE	3,176	3,615	5,500	5,500	5,500
08-42M-00361-00000	ELECTRICITY	27,509	26,547	25,000	25,000	25,000

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
08-42M-00366-00000	WATER	293	353	350	350	350
08-42M-00371-00000	MAINTENANCE-LAND	800	-	2,300	1,500	1,500
08-42M-00372-00000	MAINTENANCE-VEHICLES	-	-	500	500	500
08-42M-00373-00000	MAINTENANCE-BUILDINGS	243	3	3,500	5,000	5,000
08-42M-00374-00000	MAINTENANCE-EQUIPMENT	5,013	4,185	5,100	5,100	5,100
08-42M-00374-STORM	MAINTENANCE-EQUIPMENT	4,754	-	-	-	-
08-42M-00421-00000	LICENSES & PERMITS	133	78	-	-	-
08-42M-00461-00000	TRAINING	-	-	200	500	500
	Supplies, Services & Utilities	*75,995*	*85,376*	*88,532*	*87,938*	*87,938*
08-42M-00740-00000	MACHINERY & EQUIPMENT	-	-	-	175,000	175,000
08-42M-00999-PUMPS	PUMP STATION PROJECT	-	-	-	-	-
	Capital Expenditures	-	-	-	*175,000*	*175,000*
42M	**Total Lift Stations**	**158,165**	**168,884**	**175,881**	**352,407**	**352,407**
42P	**Wastewater Treatment Plant**					
08-42P-00130-00000	SALARIES--FULL TIME	456,089	466,453	472,960	436,492	436,492
08-42P-00158-00000	GROUP LIFE INSURANCE	829	828	828	828	828
08-42p-00159-00000	GROUP DISABILITY INS	1,855	4,348	4,351	3,918	3,918
08-42P-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,177	350	6,100	5,053	5,053
08-42P-00180-00000	SALARIES--OVER TIME	9,837	6,972	8,484	8,568	8,568
08-42P-00191-00000	UNIFORM ALLOWANCE	1,712	1,514	2,110	2,200	2,200
08-42P-00192-00000	FICA/MEDICARE	35,396	35,860	36,908	34,001	34,001
08-42P-00196-00000	GROUP HOSPITAL INSURANCE	113,005	116,468	132,433	140,504	140,504
08-42P-00198-00000	GROUP DENTAL INSURANCE	3,956	3,956	4,056	4,037	4,037
08-42P-00199-00000	GROUP VISION INSURANCE	829	701	765	720	720
	Salaries, Wages, & Benefits	*625,685*	*637,450*	*668,995*	*636,321*	*636,321*
08-42P-00210-00000	OFFICE SUPPLIES	1,185	870	1,200	1,200	1,200
08-42P-00220-00000	OPERATING SUPPLIES	(2,818)	6,175	5,735	5,506	5,506
08-42P-00222-00000	CHEMICALS	25,775	30,419	32,945	33,641	33,641
08-42P-00226-00000	CLEANING SUPPLIES	1,528	2,272	2,200	2,200	2,200
08-42P-00231-00000	VEHICLE FUEL & OIL	3,682	3,047	3,500	3,500	3,500
08-42P-00249-00000	VEHICLE SUPPLIES	2,119	1,290	3,600	4,100	4,100
08-42P-00250-00000	MAINTENANCE SUPPLIES	29,211	33,947	120,500	91,700	91,700
08-42P-00250-STORM	MAINTENANCE SUPPLIES	2,044	-	-	-	-
08-42P-00260-00000	SMALL TOOLS & EQUIPMENT	592	1,599	2,800	1,600	1,600
08-42P-00313-00000	ENGINEERING SERVICES	5,583	11,952	23,000	21,000	21,000
08-42P-00318-00000	COMPUTER SERVICES	6,134	8,967	9,000	13,000	13,000
08-42P-00319-00000	STORMWATER COMPLIANCE	2,812	-	10,000	3,000	3,000
08-42P-00321-00000	TELEPHONE	4,014	3,428	3,500	3,500	3,500
08-42P-00327-00000	RADIO MAINTENANCE	-	-	5,000	5,000	5,000
08-42P-00331-00000	TRAVEL EXPENSES	29	-	300	300	300
08-42P-00343-00000	PHOTOCOPY	29	58	100	100	100
08-42P-00361-00000	ELECTRICITY	283,724	291,920	240,000	240,000	240,000
08-42P-00362-00000	NATURAL GAS	31,448	30,243	38,000	38,000	38,000
08-42P-00365-00000	SOLID WASTE	5,080	6,186	6,000	6,000	6,000
08-42P-00366-00000	WATER	1,603	1,550	1,800	1,800	1,800
08-42P-00371-00000	MAINTENANCE-LAND	900	1,036	1,500	1,500	1,500
08-42P-00372-00000	MAINTENANCE-VEHICLES	315	462	850	500	500
08-42P-00373-00000	MAINTENANCE-BUILDINGS	11,567	10,018	10,000	11,800	11,800
08-42P-00374-00000	MAINTENANCE-EQUIPMENT	28,709	20,955	27,560	29,120	29,120
08-42P-00384-00000	RENTAL-EQUIPMENT	70	304	600	600	600
08-42P-00384-STORM	RENTAL-EQUIPMENT	3,071	-	-	-	-
08-42P-00394-00000	OTHER SERVICE FEES	2,202	3,407	3,400	3,400	3,400
08-42P-00394-STORM	OTHER SERVICE FEES	648	-	-	-	-
08-42P-00399-00000	ADMIN - AUDITOR ACCT.	17,869	-	-	-	-
08-42P-00420-00000	DUES & SUBSCRIPTIONS	466	594	950	955	955
08-42P-00421-00000	LICENSES & PERMITS	1,190	662	1,270	1,410	1,410
08-42P-00440-00000	LAUNDRY SERVICE	4,152	4,175	4,160	4,580	4,580
08-42P-00461-00000	TRAINING	589	400	2,240	3,240	3,240
08-42P-00610-00000	CONSTRUCTION CONTRACTS	33,860	-	-	-	-

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
	Supplies, Services & Utilities	*509,382*	*475,936*	*561,710*	*532,252*	*532,252*
08-42P-00740-17067	MACHINERY & EQUIPMENT	-	-	65,000	-	-
08-42P-00740-17068	MACHINERY & EQUIPMENT	-	-	25,000	-	-
08-42P-00740-17069	MACHINERY & EQUIPMENT	-	-	25,000	-	-
08-42P-00740-17075	MACHINERY & EQUIPMENT	-	-	-	-	-
	Capital Expenditures	-	-	*115,000*	-	-
42P	**Total Wastewater Treatment Plant**	**1,135,067**	**1,113,386**	**1,345,705**	**1,168,573**	**1,168,573**
42S	**Bio-Solids Removal**					
08-42S-00130-00000	SALARIES--FULL TIME	176,179	180,917	183,433	188,826	188,826
08-42S-00158-00000	GROUP LIFE INSURANCE	355	355	360	360	360
08-42s-00159-00000	GROUP DISABILITY INS	721	1,700	1,695	1,695	1,695
08-42S-00177-00000	EXCESS SICK LEAVE PAYMENTS	887	1,358	-	1,887	1,887
08-42S-00180-00000	SALARIES--OVER TIME	16,268	15,448	26,804	27,335	27,335
08-42S-00191-00000	UNIFORM ALLOWANCE	705	706	1,040	1,040	1,040
08-42S-00192-00000	FICA/MEDICARE	14,665	14,978	16,084	16,497	16,497
08-42S-00196-00000	GROUP HOSPITAL INSURANCE	54,229	56,560	47,151	47,152	47,152
08-42S-00198-00000	GROUP DENTAL INSURANCE	1,516	1,516	2,397	1,596	1,596
08-42S-00199-00000	GROUP VISION INSURANCE	341	289	315	315	315
	Salaries, Wages, & Benefits	*265,866*	*273,827*	*279,279*	*286,703*	*286,703*
08-42S-00210-00000	Office Supplies	103	-	115	115	115
08-42S-00215-00000	POSTAGE	83	103	180	150	150
08-42S-00220-00000	OPERATING SUPPLIES	(428)	(1,727)	150	156	156
08-42S-00222-00000	CHEMICALS	106,731	102,582	112,986	110,322	110,322
08-42S-00226-00000	CLEANING SUPPLIES	94	-	200	200	200
08-42S-00231-00000	VEHICLE FUEL & OIL	39,705	29,127	26,000	26,715	26,715
08-42S-00249-00000	VEHICLE SUPPLIES	10,384	6,723	6,800	6,800	6,800
08-42S-00250-00000	MAINTENANCE SUPPLIES	14,128	8,689	12,360	17,300	17,300
08-42S-00260-00000	SMALL TOOLS & EQUIPMENT	234	506	700	500	500
08-42S-00313-00000	ENGINEERING SERVICES	310	390	10,000	14,000	14,000
08-42S-00314-00000	LEGAL	2,190	3,399	50,000	5,000	5,000
08-42S-00316-00000	LABORATORY TEST SERVICES	2,985	3,415	5,800	5,800	5,800
08-42S-00318-00000	COMPUTER SERVICES	-	-	100	100	100
08-42S-00321-00000	TELEPHONE	611	585	500	500	500
08-42S-00327-00000	RADIO MAINTENANCE	-	-	5,000	5,000	5,000
08-42S-00331-00000	TRAVEL EXPENSES	-	-	100	100	100
08-42S-00341-00000	ADVERTISING	-	-	100	217	217
08-42S-00361-00000	ELECTRICITY	292	354	350	300	300
08-42S-00371-00000	MAINTENANCE-LAND	-	666	3,000	3,000	3,000
08-42S-00372-00000	MAINTENANCE-VEHICLES	17,073	17,557	9,500	9,500	9,500
08-42S-00374-00000	MAINTENANCE-EQUIPMENT	6,685	7,901	9,000	9,000	9,000
08-42S-00384-00000	RENTAL-EQUIPMENT	4,274	2,100	7,000	5,250	5,250
08-42S-00399-00000	ADMIN (AUDITOR ACCT)	1,079	-	-	-	-
08-42S-00420-00000	DUES & SUBSCRIPTIONS	1,232	1,226	1,340	1,340	1,340
08-42S-00421-00000	LICENSES & PERMITS	239	28	2,800	430	430
08-42S-00440-00000	LAUNDRY SERVICE	1,523	1,513	1,461	1,460	1,460
08-42S-00461-00000	TRAINING	311	150	1,100	1,100	1,100
	Supplies, Services & Utilities	*209,838*	*185,287*	*266,642*	*224,355*	*224,355*
08-42S-00740-00000	MACHINERY & EQUIPMENT	-	-	-	35,000	35,000
08-42S-00760-00000	VEHICLES	-	325	-	135,000	135,000
	Capital Expenditures	-	*325*	-	*170,000*	*170,000*
42S	**Total Bio-Solids Removal**	**475,704**	**459,439**	**545,921**	**681,058**	**681,058**
TOTAL DEPARTMENT OF TREATMENT PLANTS:		**2,231,256**	**2,225,006**	**2,610,442**	**2,755,936**	**2,755,936**
TOTAL SEWER FUND EXPENDITURES:		**4,040,281**	**3,951,561**	**7,270,200**	**10,043,513**	**10,043,513**

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
Sewer Fund Revenue Total		**5,915,568**	**6,285,265**	**7,735,744**	**10,902,200**	**10,902,200**
Sewer Fund Expense Total		**4,040,281**	**3,951,561**	**7,270,200**	**10,043,513**	**10,043,513**
Sewer Fund Gain/(Loss) from Operation		**1,875,287**	**2,333,704**	**465,544**	**858,687**	**858,687**
09	**SOLID WASTE FUND**					
SOLID WASTE FUND REVENUE						
000	**Interest & Rents**					
09-000-34110-00000	INTEREST-SAVINGS	(24)	(170)	(25)	(150)	(150)
09-000-34140-00000	INTEREST INCOME - PLGIT	(6)	(66)	-	(50)	(50)
	Total Interest & Rents	**(30)**	**(236)**	**(25)**	**(200)**	**(200)**
000	**Intergovernmental**					
09-000-35401-00000	STATE RECYCLING GRANT	(39,938)	(35,146)	(40,000)	(35,000)	(35,000)
	Total Intergovernmental	**(39,938)**	**(35,146)**	**(40,000)**	**(35,000)**	**(35,000)**
000	**Charges for Services**					
09-000-36430-00000	TRASH BAG SALES - INTERNAL	(21,552)	(23,629)	(21,500)	(20,000)	(20,000)
09-000-36431-00000	TRASH BAG SALES - RETAIL	(631,968)	(642,221)	(646,400)	(719,058)	(719,058)
	Total Charges for Services	**(653,520)**	**(665,850)**	**(667,900)**	**(739,058)**	**(739,058)**
000	**Other Revenue**					
09-000-38010-00000	MISCELLANEOUS REVENUE	(3,946)	(4,747)	(6,200)	(4,000)	(4,000)
	Total Other Revenue	**(3,946)**	**(4,747)**	**(6,200)**	**(4,000)**	**(4,000)**
000	**Other Sources**					
09-000-39310-00000	PROCEEDS OF BOND ISSUE	-	-	(90,000)	-	-
09-000-39990-00000	FUND BALANCE	-	-	-	(90,000)	(90,000)
	Total Other Sources	**-**	**-**	**(90,000)**	**(90,000)**	**(90,000)**
TOTAL SOLID WASTE FUND REVENUE:		**(697,434)**	**(705,979)**	**(804,125)**	**(868,258)**	**(868,258)**
SOLID WASTE FUND EXPENDITURES - DEPARTMENT OF FINANCE						
472	**Debt Service**					
09-471-00471-00000	PRINCIPAL	-	-	38	4,551	4,551
09-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	-	-	-
09-472-47220-00000	DEBT SERVICE INTEREST	13	1	5	1,477	1,477
09-472-47305-00000	NOTE ISSUE COSTS	-	5	-	-	-
	Debt Service	*13*	*6*	*43*	*6,028*	*6,028*
472	**Total Debt Service**	**13**	**6**	**43**	**6,028**	**6,028**
492	**Transfers Out**					
09-492-49201-00000	TRANSFER TO GENERAL FUND	22,622	22,145	24,058	26,743	26,743
	Transfers Out	*22,635*	*22,151*	*24,101*	*32,771*	*32,771*
492	**Total Transfers Out**	**22,622**	**22,145**	**24,058**	**26,743**	**26,743**
TOTAL DEPARTMENT OF FINANCE:		**22,635**	**22,151**	**24,101**	**32,771**	**32,771**
SOLID WASTE FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
427	**Solid Waste Collection & Disposal**					
09-427-00130-00000	SALARIES - FULL TIME	15,588	14,339	8,696	12,252	12,252
09-427-00158-00000	GROUP LIFE INSURANCE	40	40	36	36	36
09-427-00159-00000	GROUP DISABILITY INS	87	179	64	98	98
09-427-00180-00000	SALARIES - OVERTIME	242	460	1,010	1,020	1,020

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
09-427-00192-00000	FICA/MEDICARE	1,188	962	743	1,015	1,015
09-427-00196-00000	GROUP HOSPITAL INSURANCE	-	-	2,706	10,169	10,169
09-427-00198-00000	GROUP DENTAL INSURANCE	-	-	255	351	351
09-427-00199-00000	GROUP VISION INSURANCE	-	-	27	36	36
	Salaries, Wages, & Benefits	*17,145*	*15,980*	*13,537*	*24,977*	*24,977*
09-427-00220-00000	OPERATING SUPPLIES	12	-	1,000	1,000	1,000
09-427-00229-00000	ITEMS FOR RESALE	63,733	74,790	71,175	75,000	75,000
09-427-00249-00000	VEHICLE SUPPLIES	125	-	-	-	-
09-427-00341-00000	ADVERTISING	2,875	1,585	-	2,500	2,500
09-427-00365-00000	SOLID WASTE	555,130	581,247	543,715	613,250	613,250
09-427-00371-00000	MAINTENANCE - LAND	-	-	800	800	800
09-427-00374-00000	MAINTENANCE - EQUIPMENT	623	720	1,000	1,000	1,000
09-427-00384-00000	RENTAL-EQUIPMENT	15,887	24,436	25,960	26,960	26,960
09-427-00399-00000	ADMIN (AUDITOR ACCT)	4,279	-	-	-	-
	Supplies, Services & Utilities	*642,664*	*682,778*	*643,650*	*720,510*	*720,510*
09-427-00720-17047	IMPROVEMENTS	-	-	90,000	90,000	90,000
	Capital Expenditures	-	-	*90,000*	*90,000*	*90,000*
427	**Total Solid Waste Collection & Disposal**	**659,809**	**698,758**	**747,187**	**835,487**	**835,487**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**659,809**	**698,758**	**747,187**	**835,487**	**835,487**
TOTAL SOLID WASTE FUND EXPENDITURES:		**682,444**	**720,909**	**771,288**	**868,258**	**868,258**
Solid Waste Fund Revenue Total		**697,434**	**705,979**	**804,125**	**868,258**	**868,258**
Solid Waste Fund Expense Total		**682,444**	**720,909**	**771,288**	**868,258**	**868,258**
Solid Waste Fund Gain/(Loss) from Operation		**14,990**	**(14,930)**	**32,837**	**-**	**-**
18	**CAPITAL PROJECTS FUND**					
CAPITAL PROJECTS FUND REVENUE						
000	**Interest & Rents**					
18-000-34140-00000	Interest - PLGIT	-	-	-	-	-
	Total Interest & Rents	**-**	**-**	**-**	**-**	**-**
000	**Intergovernmental**					
18-000-35010-00000	FEDERAL GRANTS	-	-	(2,080,818)	(2,033,150)	(2,033,150)
18-000-35704-00000	STATE GRANTS	-	-	(2,822,285)	(1,928,550)	(1,928,550)
	Total Intergovernmental	**-**	**-**	**(4,903,103)**	**(3,961,700)**	**(3,961,700)**
000	**Other Revenue**					
18-000-38710-00000	PRIVATE CONTRIBUTIONS	-	-	(27,900)	(4,792,167)	(4,792,167)
18-000-39202-00000	TRANSFERS FROM OTHER FUNDS	-	-	(25,000)	(25,000)	(25,000)
	Total Other Revenue	**-**	**-**	**(52,900)**	**(4,817,167)**	**(4,817,167)**
000	**Transfers In**					
18-000-39201-00000	TRANSFER FROM GENERAL FUND	-	-	(1,995,811)	(211,090)	(211,090)
	Total Transfers In	**-**	**-**	**(1,995,811)**	**(211,090)**	**(211,090)**
000	**Other Sources**					
18-000-39310-00000	BOND PROCEEDS	-	-	(2,934,611)	-	-
18-000-39990-00000	FUND BALANCE	-	-	-	(2,049,410)	(2,089,410)
	Total Other Sources	**-**	**-**	**(2,934,611)**	**(2,049,410)**	**(2,089,410)**
TOTAL CAPITAL PROJECTS FUND REVENUE:		**-**	**-**	**(9,886,425)**	**(11,039,367)**	**(11,079,367)**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
407	**Information Technology**					
18-407-00740-00000	MACHINERY & EQUIPMENT	-	-	-	50,000	50,000
18-407-00740-17001	MACHINERY & EQUIPMENT	-	-	7,500	-	-
18-407-00740-17002	MACHINERY & EQUIPMENT	-	-	12,000	-	-
	Capital Expenditures	-	-	*19,500*	*50,000*	*50,000*
407	**Total Information Technology**	**-**	**-**	**19,500**	**50,000**	**50,000**
TOTAL DEPARTMENT OF ADMINISTRATION:		**-**	**-**	**19,500**	**50,000**	**50,000**
CAPITAL PROJECTS FUND EXPENDITURES - FIRE DEPARTMENT						
411	**Fire Department**					
18-411-00740-00000	MACHINERY & EQUIPMENT	-	-	-	70,000	70,000
18-411-00740-17008	MACHINERY & EQUIPMENT	-	-	1,400,000	-	-
	Capital Expenditures	-	-	*1,400,000*	*70,000*	*70,000*
411	**Total Fire Department**	**-**	**-**	**1,400,000**	**70,000**	**70,000**
TOTAL FIRE DEPARTMENT:		**-**	**-**	**1,400,000**	**70,000**	**70,000**
CAPITAL PROJECTS FUND EXPENDITURES - POLICE DEPARTMENT						
41A	**Police Administration**					
18-41A-00730-17013	BUILDINGS	-	-	16,000	-	-
18-41A-00740-17012	MACHINERY & EQUIPMENT	-	-	12,000	-	-
18-41A-00760-00000	VEHICLES	-	-	-	-	40,000
	Capital Expenditures	-	-	*28,000*	-	*40,000*
41A	**Total Police Administration**	**-**	**-**	**28,000**	**-**	**40,000**
41P	**Police Patrol**					
18-41P-00740-00000	MACHINERY & EQUIPMENT	-	-	-	52,950	52,950
18-41P-00740-17009	MACHINERY & EQUIPMENT	-	-	9,600	-	-
18-41P-00740-17010	MACHINERY & EQUIPMENT	-	-	79,500	-	-
18-41P-00740-17011	MACHINERY & EQUIPMENT	-	-	30,000	-	-
18-41P-00740-17014	MACHINERY & EQUIPMENT	-	-	103,381	-	-
18-41P-00760-00000	VEHICLES	-	-	-	77,000	77,000
18-41P-00760-17015	VEHICLES	-	-	75,000	-	-
	Capital Expenditures	-	-	*297,481*	*129,950*	*129,950*
41P	**Total Police Patrol**	**-**	**-**	**297,481**	**129,950**	**129,950**
TOTAL POLICE DEPARTMENT:		**-**	**-**	**325,481**	**129,950**	**169,950**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
409	**Borough Hall Maintenance**					
18-409-00720-17017	IMPROVEMENTS	-	-	6,000	-	-
18-409-00720-17020	IMPROVEMENTS	-	-	10,000	-	-
18-409-00740-17016	MACHINERY & EQUIPMENT	-	-	1,875	25,000	25,000
18-409-00740-17018	MACHINERY & EQUIPMENT	-	-	25,000	18,750	18,750
	Capital Expenditures	-	-	*42,875*	*43,750*	*43,750*
409	**Total Borough Hall Maintenance**	**-**	**-**	**42,875**	**43,750**	**43,750**
413	**Code Enforcement**					
18-413-00720-17052	IMPROVEMENTS	-	-	5,132,343	8,642,567	8,642,567
	Capital Expenditures	-	-	*5,132,343*	*8,642,567*	*8,642,567*
413	**Total Code Enforcement**	**-**	**-**	**5,132,343**	**8,642,567**	**8,642,567**

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
430	**Public Works Field Operations**					
18-430-00720-17031	IMPROVEMENTS	-	-	25,000	25,000	25,000
18-430-00720-17033	IMPROVEMENTS	-	-	100,000	-	-
18-430-00740-00000	MACHINERY AND EQUIPMENT	-	-	-	138,000	138,000
18-430-00740-17019	MACHINERY & EQUIPMENT	-	-	4,075	-	-
18-430-00740-17023	MACHINERY & EQUIPMENT	-	-	7,900	-	-
18-430-00740-17024	MACHINERY & EQUIPMENT	-	-	3,375	-	-
18-430-00740-17039	IMPROVEMENTS	-	-	33,600	-	-
18-430-00760-00000	VEHICLES	-	-	-	26,000	26,000
18-430-00760-17048	VEHICLES	-	-	35,000	-	-
18-430-00760-17049	VEHICLES	-	-	21,250	-	-
18-430-00760-17050	VEHICLES	-	-	11,200	-	-
18-430-00760-17051	VEHICLES	-	-	7,000	-	-
	Capital Expenditures	-	-	*248,400*	*189,000*	*189,000*
430	**Total Public Works Field Operations**	**-**	**-**	**248,400**	**189,000**	**189,000**
433	**Traffic Control**					
18-433-00720-00000	IMPROVEMENTS	-	-	-	261,000	261,000
18-433-00740-00000	MACHINERY & EQUIPMENT	-	-	-	200,000	200,000
18-433-00740-17021	MACHINERY & EQUIPMENT	-	-	150,000	-	-
18-433-00740-17022	MACHINERY & EQUIPMENT	-	-	10,000	-	-
18-433-00760-00000	VEHICLES	-	-	-	101,746	101,746
	Capital Expenditures	-	-	*160,000*	*562,746*	*562,746*
433	**Total Traffic Control**	**-**	**-**	**160,000**	**562,746**	**562,746**
446	**Stormwater**					
18-446-00720-00000	IMPROVEMENTS	-	-	-	70,000	70,000
18-446-00720-17017	IMPROVEMENTS	-	-	2,000	-	-
18-446-00720-17040	IMPROVEMENTS	-	-	75,000	85,000	85,000
18-446-00720-17041	IMPROVEMENTS	-	-	100,000	100,000	100,000
18-446-00720-17042	IMPROVEMENTS	-	-	30,000	40,000	40,000
18-446-00720-17043	IMPROVEMENTS	-	-	15,000	15,000	15,000
18-446-00720-17044	IMPROVEMENTS	-	-	5,000	5,000	5,000
18-446-00720-17045	IMPROVEMENTS	-	-	70,000	70,000	70,000
18-446-00720-17046	IMPROVEMENT	-	-	179,200	179,200	179,200
18-446-00740-00000	MACHINERY & EQUIPMENT	-	-	1	8,333	8,333
18-446-00740-17016	MACHINERY & EQUIPMENT	-	-	625	-	-
18-446-00740-17018	MACHINERY & EQUIPMENT	-	-	8,334	6,250	6,250
18-446-00740-17019	MACHINERY & EQUIPMENT	-	-	1,359	-	-
18-446-00740-17024	MACHINERY & EQUIPMENT	-	-	1,125	-	-
18-446-00740-17025	Machinery & Equipment	-	-	230,000	-	-
18-446-00760-00000	VEHICLES	-	-	-	8,920	8,920
18-446-00760-17049	VEHICLES	-	-	7,084	-	-
18-446-00760-17050	VEHICLES	-	-	3,734	-	-
18-446-00760-17051	VEHICLES	-	-	2,334	-	-
	Capital Expenditures	-	-	*730,796*	*587,703*	*587,703*
446	**Total Stormwater**	**-**	**-**	**730,796**	**587,703**	**587,703**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**-**	**-**	**6,314,414**	**10,025,766**	**10,025,766**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF PARKS & RECREATION						
453	**Swimming Pool**					
18-453-00740-17061	MACHINERY & EQUIPMENT	-	-	30,000	-	-
	Capital Expenditures	-	-	*30,000*	-	-
453	**Total Swimming Pool**	**-**	**-**	**30,000**	**-**	**-**

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
454	**Parks Maintenance**					
18-454-00730-00000	BUILDINGS	-	-	-	49,000	49,000
18-454-00730-17054	BUILDINGS	-	-	15,000	10,000	10,000
18-454-00730-17062	BUILDINGS	-	-	100,030	15,000	15,000
18-454-00740-17060	MACHINERY & EQUIPMENT	-	-	10,000	6,500	6,500
18-454-00750-00000	IMPROVEMENTS TO LAND	-	-	-	244,100	244,100
18-454-00750-17056	IMPROVEMENTS TO LAND	-	-	44,100	-	-
18-454-00750-17057	IMPROVEMENTS TO LAND	-	-	920,000	-	-
18-454-00750-17058	IMPROVEMENTS TO LAND	-	-	430,000	217,651	217,651
18-454-00750-17059	IMPROVEMENTS TO LAND	-	-	111,000	-	-
18-454-00760-17063	VEHICLES	-	-	23,200	-	-
	Capital Expenditures	-	-	*1,653,330*	*542,251*	*542,251*
454	**Total Parks Maintenance**	**-**	**-**	**1,653,330**	**542,251**	**542,251**
458	**Community Center**					
18-458-00730-00000	BUILDINGS	-	-	-	77,700	77,700
18-458-00730-17053	BUILDINGS	-	-	136,000	136,000	136,000
18-458-00730-17055	BUILDINGS	-	-	7,700	7,700	7,700
18-458-00730-17072	BUILDINGS	-	-	-	-	-
	Capital Expenditures	-	-	*143,700*	*221,400*	*221,400*
458	**Total Community Center**	**-**	**-**	**143,700**	**221,400**	**221,400**
TOTAL DEPARTMENT OF PARKS & RECREATION:		**-**	**-**	**1,827,030**	**763,651**	**763,651**
TOTAL CAPITAL PROJECTS FUND EXPENDITURES:		**-**	**-**	**9,886,425**	**11,039,367**	**11,079,367**
Capital Projects Fund Revenue Total		-	-	**9,886,425**	**11,039,367**	**11,079,367**
Capital Projects Fund Expense Total		-	-	**9,886,425**	**11,039,367**	**11,079,367**
Capital Projects Fund Gain/(Loss) from Operation		-	-	-	-	-
32	**PARKING FUND**					
PARKING FUND REVENUE						
000	**Fines & Forfeits**					
32-000-33130-00000	OVERTIME PARKING	(85,787)	(98,597)	(107,766)	(100,000)	(100,000)
32-000-33150-00000	DISTRICT JUSTICE FINES - PKG	-	(7,237)	-	-	-
	Total Fines & Forfeits	**(85,787)**	**(105,834)**	**(107,766)**	**(100,000)**	**(100,000)**
000	**Interest & Rents**					
32-000-34110-00000	INTEREST INCOME-SAVINGS	(373)	(940)	(300)	(500)	(500)
32-000-34140-00000	INTEREST INCOME - PLGIT	(112)	(832)	(80)	(100)	(100)
32-000-34141-00000	INTEREST-BOND PROCEEDS	(635)	(1,295)	-	(7,000)	(7,000)
	Total Interest & Rents	**(1,120)**	**(3,067)**	**(380)**	**(7,600)**	***(7,600)***
000	**Charges for Services**					
32-000-36321-00000	PARKING METER REVENUE	(240,831)	(245,585)	(211,181)	(240,000)	(240,000)
32-000-36322-00000	PARKING PERMITS	(15,370)	(20,925)	(16,006)	(20,000)	(20,000)
32-000-36325-00000	PARKING GARAGE LEASES	(65,301)	(64,802)	(61,191)	(62,000)	(62,000)
32-000-36335-00000	PARKING GARAGE DAILY	(39,376)	(45,203)	(43,213)	(45,000)	(45,000)
32-000-36345-00000	POMFRET GARAGE HOTEL	(85,122)	(88,671)	(60,619)	(80,000)	(80,000)
32-000-36355-00000	POMFRET GARAGE JUROR	(11,655)	(10,134)	(10,713)	(10,000)	(10,000)
32-000-36625-00000	POMFRET LOT LEASE	(22,230)	(24,415)	(21,056)	(22,000)	(22,000)
32-000-36635-00000	POMFRET LOT DAILY	(5,017)	(5,494)	(4,871)	(5,000)	(5,000)
32-000-36926-00000	W. LOUTHER LEASE-SUNSHINE	(8,323)	(8,323)	(8,323)	(8,300)	(8,300)
32-000-37620-00000	LEASED PARKING SPACES	(38,429)	(37,813)	(36,994)	(37,000)	(37,000)
32-000-37625-00000	PARKING LEASES - LIBERTY LO	(11,753)	(14,079)	(10,702)	(12,000)	(12,000)
32-000-37626-00000	W. LOUTHER LEASE - BCT	-	-	-	-	-
	Total Charges for Services	**(543,407)**	**(565,444)**	**(484,869)**	**(541,300)**	***(541,300)***

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
000	**Other Revenue**					
32-000-38010-00000	MISCELLANEOUS REVENUE	3	(135)	(1,000)	(100)	(100)
32-000-38012-00000	NET APPR. (DEPR) IN MV	758	(993)	-	-	-
32-000-38196-00000	HEALTH INSURANCE CO-PAY	(567)	(591)	(500)	(500)	(500)
32-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(4,368)	(3,196)	(1,520)	(2,000)	(2,000)
32-000-39120-00000	REIMBURSEMENTS	(151)	(889)	(1,012)	-	-
	Total Other Revenue	**(4,325)**	**(5,804)**	**(4,032)**	**(2,600)**	***(2,600)***
000	**Other Sources**					
32-000-39510-00000	PROCEEDS OF BOND ISSUE	-	-	(100,000)	-	-
32-000-39990-00000	FUND BALANCE	-	-	-	(145,000)	(145,000)
	Total Other Sources	**-**	**-**	**(100,000)**	**(145,000)**	**(145,000)**
TOTAL PARKING FUND REVENUE:		**(634,639)**	**(680,149)**	**(697,047)**	**(796,500)**	**(796,500)**
PARKING FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
467	**Outside Agencies**					
32-445-00540-00000	CONTRIBUTION TO NON-GOVT	126,200	115,206	101,200	116,300	116,300
	Supplies, Services & Utilities	*126,200*	*115,206*	*101,200*	*116,300*	*116,300*
467	**Total Outside Agencies**	**126,200**	**115,206**	**101,200**	**116,300**	**116,300**
486	**Property & Casualty Insurance**					
32-486-00351-00000	DIRECT PROPERTY	1,097	1,110	1,210	1,271	1,271
32-486-00352-00000	COMP GEN LIABILITY	372	414	395	415	415
32-486-00353-00000	AUTOMOBILE LIABILITY	330	300	372	391	391
32-486-00354-00000	PUBLIC OFFICIALS' LIAB	54	66	67	70	70
	Supplies, Services & Utilities	*1,853*	*1,890*	*2,044*	*2,147*	*2,147*
486	**Total Insurance Premiums**	**1,853**	**1,890**	**2,044**	**2,147**	**2,147**
TOTAL DEPARTMENT OF ADMINISTRATION:		**128,053**	**117,096**	**103,244**	**118,447**	**118,447**
PARKING FUND EXPENDITURES - DEPARTMENT OF FINANCE						
445	**Parking Operations**					
32-445-00115-00000	SALARIES--PART TIME	22,315	24,580	31,563	6,518	6,518
32-445-00130-00000	SALARIES--FULL TIME	21,408	22,127	39,967	38,808	38,808
32-445-00158-00000	GROUP LIFE INSURANCE	45	45	48	48	48
32-445-00159-00000	GROUP DISABILITY INS	85	202	445	368	368
32-445-00167-00000	WELLNESS	-	-	-	200	200
32-445-00180-00000	SALARIES--OVER TIME	12	-	-	-	-
32-445-00191-00000	UNIFORM ALLOWANCE	559	160	1,674	1,620	1,620
32-445-00192-00000	FICA/MEDICARE	3,515	3,530	5,472	3,458	3,458
32-445-00196-00000	GROUP HOSPITAL INSURANCE	3,459	3,604	20,500	12,302	12,302
32-445-00198-00000	GROUP DENTAL INSURANCE	-	-	849	876	876
32-445-00199-00000	GROUP VISION INSURANCE	-	-	90	90	90
	Salaries, Wages, & Benefits	*51,398*	*54,248*	*100,608*	*64,288*	*64,288*
32-445-00210-00000	OFFICE SUPPLIES	1,717	68	300	315	315
32-445-00215-00000	POSTAGE	2,288	2,767	2,380	2,430	2,430
32-445-00220-00000	OPERATING SUPPLIES	9,939	8,296	6,225	5,990	5,990
32-445-00249-00000	VEHICLE SUPPLIES	49	-	210	-	-
32-445-00250-00000	MAINTENANCE SUPPLIES	5,341	6,087	12,858	13,685	13,685
32-445-00260-00000	SMALL TOOLS & EQUIPMENT	43	4,783	7,105	15,332	15,332
32-445-00312-00000	MGMT CONSULTING SERVICES	6,729	12,080	13,000	13,000	13,000
32-445-00318-00000	COMPUTER SERVICES	13,734	14,669	800	500	500
32-445-00321-00000	TELEPHONE	692	309	600	600	600
32-445-00327-00000	RADIO MAINTENANCE	84	-	-	-	-
32-445-00331-00000	TRAVEL EXPENSES	1,118	-	698	996	996

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
32-445-00341-00000	ADVERTISING	2,798	1,523	7,445	6,475	6,475
32-445-00342-00000	PRINTING	270	514	7,390	3,330	3,330
32-445-00343-00000	PHOTOCOPY	-	106	50	55	55
32-445-00361-00000	ELECTRICITY	5,041	5,110	4,500	5,540	5,540
32-445-00371-00000	MAINTENANCE-LAND	-	721	2,600	4,800	4,800
32-445-00372-00000	MAINTENANCE-VEHICLES	-	-	150	-	-
32-445-00374-00000	MAINTENANCE-EQUIPMENT	1,888	165	10,600	16,174	16,174
32-445-00394-00000	OTHER SERVICE FEES	6,936	10,730	9,000	11,200	11,200
32-445-00399-00000	ADMIN - (AUDITOR ACCT)	(6,340)	-	-	-	-
32-445-00420-00000	DUES & SUBSCRIPTIONS	690	298	50	300	300
32-445-00440-00000	LAUNDRY SERVICE	50	-	300	300	300
32-445-00461-00000	TRAINING	472	-	280	550	550
	Supplies, Services & Utilities	*53,539*	*68,226*	*86,541*	*101,572*	*101,572*
32-445-00720-00000	IMPROVEMENTS	-	89	-	-	-
32-445-00740-17005	MACHINERY & EQUIPMENT	-	-	10,000	11,000	11,000
	Capital Expenditures	-	*89*	*10,000*	*11,000*	*11,000*
445	**Total Parking Operations**	**104,937**	**122,563**	**197,149**	**176,860**	**176,860**
446	**Parking Garage**					
32-446-00115-00000	SALARIES--PART TIME	35,979	35,795	32,717	35,791	35,791
32-446-00130-00000	SALARIES--FULL TIME	23,591	20,706	23,003	23,785	23,785
32-446-00158-00000	GROUP LIFE INSURANCE	45	45	48	48	48
32-446-00159-00000	GROUP DISABILITY INS	85	202	199	199	199
32-446-00167-00000	WELLNESS	-	-	-	100	100
32-446-00192-00000	FICA/MEDICARE	4,370	4,409	4,287	4,505	4,505
32-446-00196-00000	GROUP HOSPITAL INSURANCE	3,380	1,892	7,790	7,792	7,792
32-446-00198-00000	GROUP DENTAL INSURANCE	250	178	425	438	438
32-446-00199-00000	GROUP VISION INSURANCE	-	-	45	45	45
	Salaries, Wages, & Benefits	*67,700*	*63,227*	*68,514*	*72,703*	*72,703*
32-446-00210-00000	OFFICE SUPPLIES	1,808	108	543	622	622
32-446-00220-00000	OPERATING SUPPLIES	779	432	8,775	9,280	9,280
32-446-00226-00000	CLEANING SUPPLIES	226	34	2,325	1,850	1,850
32-446-00250-00000	MAINTENANCE SUPPLIES	(100)	1,613	870	1,500	1,500
32-446-00260-00000	SMALL TOOLS & EQUIPMENT	3,714	604	300	3,000	3,000
32-446-00311-00000	AUDITING SERVICES	4,250	-	-	-	-
32-446-00312-00000	MGMT CONSULTING SERVICES	1,409	-	3,500	2,550	2,550
32-446-00318-00000	COMPUTER SERVICES	723	-	1,000	500	500
32-446-00321-00000	TELEPHONE	208	767	200	1,400	1,400
32-446-00331-00000	TRAVEL EXPENSES	999	-	620	927	927
32-446-00341-00000	ADVERTISING	187	175	-	200	200
32-446-00342-00000	PRINTING	924	924	2,000	2,500	2,500
32-446-00343-00000	PHOTOCOPY	-	-	50	-	-
32-446-00361-00000	ELECTRICITY	6,381	6,451	6,600	6,600	6,600
32-446-00364-00000	SEWER	286	303	300	600	600
32-446-00366-00000	WATER	386	409	400	700	700
32-446-00371-00000	MAINTENANCE-LAND	-	38	500	500	500
32-446-00373-00000	MAINTENANCE-BUILDINGS	3,312	2,234	20,350	15,430	15,430
32-446-00374-00000	MAINTENANCE-EQUIPMENT	6,129	4,229	4,390	5,160	5,160
32-446-00420-00000	DUES & SUBSCRIPTIONS	690	298	49	300	300
32-446-00461-00000	TRAINING	472	-	280	550	550
	Supplies, Services & Utilities	*32,783*	*18,619*	*53,052*	*54,169*	*54,169*
32-446-00720-00000	IMPROVEMENTS	-	13,918	-	100,000	100,000
32-446-00730-17007	BUILDING	-	-	100,000	-	-
32-446-00740-00000	MACHINERY & EQUIPMENT	-	-	-	45,000	45,000
32-446-00740-17003	MACHINERY & EQUIPMENT	-	-	-	6,500	6,500
32-446-00740-17004	MACHINERY & EQUIPMENT	-	-	-	14,000	14,000
	Capital Expenditures	-	*13,918*	*100,000*	*165,500*	*165,500*
446	**Total Parking Garage**	**100,483**	**95,764**	**221,566**	**292,372**	**292,372**

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
472	**Debt Service**					
32-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	103,208	115,852	115,852
32-472-47220-00000	DEBT SERVICE INTEREST	29,090	26,348	20,641	37,594	37,594
32-472-47304-00000	PAYING AGENT FEE	(343)	7	-	-	-
32-472-47305-00000	NOTE ISSUE COSTS	-	634	-	-	-
	Debt Service	*28,747*	*26,989*	*123,849*	*153,446*	*153,446*
472	**Total Debt Service**	**28,747**	**26,989**	**123,849**	**153,446**	**153,446**
488	**Unallocated Employee Benefits**					
32-488-00195-00000	WORKERS' COMPENSATION	5,751	7,168	6,500	6,174	6,174
	Salaries, Wages, & Benefits	*5,751*	*7,168*	*6,500*	*6,174*	*6,174*
488	**Total Unallocated Employee Benefits**	**5,751**	**7,168**	**6,500**	**6,174**	**6,174**
492	**Transfers Out**					
32-492-49201-00000	TRANSFER TO GENERAL FUND	47,622	47,145	24,058	26,743	26,743
	Transfers Out	*47,622*	*47,145*	*24,058*	*26,743*	*26,743*
492	**Total Transfers Out**	**47,622**	**47,145**	**24,058**	**26,743**	**26,743**
TOTAL DEPARTMENT OF FINANCE:		**287,540**	**299,629**	**573,122**	**655,595**	**655,595**
TOTAL PARKING FUND EXPENDITURES		**415,593**	**416,725**	**676,366**	**774,042**	**774,042**
Parking Fund Revenue Total		**634,639**	**680,149**	**697,047**	**796,500**	**796,500**
Parking Fund Expense Total		**415,593**	**416,725**	**676,366**	**774,042**	**774,042**
Parking Fund Gain/(Loss) from Operation		**219,046**	**263,424**	**20,681**	**22,458**	**22,458**
35	**HIGHWAY AID FUND**					
HIGHWAY AID FUND REVENUE						
000	**Interest & Rents**					
35-000-34140-00000	INTEREST INCOME - PLGIT	(681)	(6,686)	(960)	(7,000)	(7,000)
	Total Interest & Rents	**(681)**	**(6,686)**	**(960)**	**(7,000)**	**(7,000)**
000	**Intergovernmental**					
35-000-35505-00000	LIQUID FUELS ALLOCATION	(427,703)	(499,397)	(511,625)	(533,053)	(533,053)
	Total Intergovernmental	**(427,703)**	**(499,397)**	**(511,625)**	**(533,053)**	**(533,053)**
000	**Other Sources**					
35-000-39990-00000	FUND BALANCE	-	-	-	(350,209)	(350,209)
	Total Other Sources	**-**	**-**	**-**	**(350,209)**	**(350,209)**
TOTAL HIGHWAY AID FUND REVENUE:		**(428,384)**	**(506,083)**	**(512,585)**	**(890,262)**	**(890,262)**
HIGHWAY AID FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
413	**Code Enforcement**					
35-413-00720-00000	IMPROVEMENTS	-	-	-	219,000	219,000
	Capital Expenditures	-	-	-	*219,000*	*219,000*
413	**Total Code Enforcement**	**-**	**-**	**-**	**219,000**	**219,000**
430	**Public Works Field Operations**					
35-430-00220-00000	OPERATING SUPPLIES	268,177	539,059	-	-	-
	Supplies, Services & Utilities	*268,177*	*539,059*	-	-	-
35-430-00720-00000	IMPROVEMENTS	-	-	-	671,262	671,262

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Budget (Proposed)	2018 Budget (Adopted)
35-430-00720-17026	IMPROVEMENTS	-	-	139,273	-	-
35-430-00720-17027	IMPROVEMENTS	-	-	241,800	-	-
35-430-00720-17028	IMPROVEMENTS	-	-	11,600	-	-
35-430-00720-17029	IMPROVEMENTS	-	-	34,536	-	-
35-430-00720-17030	IMPROVEMENTS	-	-	53,105	-	-
	Capital Expenditures	-	-	*480,314*	*671,262*	*671,262*
430	**Total Public Works Field Operations**	**268,177**	**539,059**	**480,314**	**671,262**	**671,262**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**268,177**	**539,059**	**480,314**	**890,262**	**890,262**
TOTAL HIGHWAY AID FUND EXPENDITURES:		**268,177**	**539,059**	**480,314**	**890,262**	**890,262**
Highway Aid Fund Revenue Total		**428,384**	**506,083**	**512,585**	**890,262**	**890,262**
Highway Aid Fund Expense Total		**268,177**	**539,059**	**480,314**	**890,262**	**890,262**
Highway Aid Fund Gain/(Loss) from Operation		**160,207**	**(32,976)**	**32,271**	**-**	**-**
Total Borough of Carlisle Revenue Total		**24,711,669**	**27,544,310**	**40,226,766**	**43,642,265**	**43,682,265**
Total Borough of Carlisle Expense Total		**21,780,050**	**22,969,953**	**39,109,961**	**42,411,832**	**42,451,832**
Total Borough of Carlisle Gain/(Loss) from Operation		**2,931,619**	**4,574,357**	**1,116,805**	**1,230,433**	**1,230,433**

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BOROUGH OF CARLISLE

RESOLUTION NO. 12-14-17-03

A RESOLUTION OF THE BOROUGH OF CARLISLE ADOPTING THE 2018 BUDGET AND MAKING APPROPRIATIONS FROM REVENUE AND OTHER SOURCES ESTIMATED TO BE AVAILABLE TO THE SEVERAL DEPARTMENTS OF THE BOROUGH FROM THE GENERAL, CAPITAL PROJECTS, HIGHWAY AID, WATER, SEWER, SOLID WASTE, AND PARKING FUNDS

WHEREAS, pursuant to Article V of the Home Rule Charter of the Borough of Carlisle the Borough Manager has submitted to the Borough Council a proposed budget and accompanying message for the ensuing fiscal year; and

WHEREAS, the budget provides a complete financial plan for Borough funds and activities for the ensuing fiscal year; and

WHEREAS, the Borough has published a general summary of the budget and a notice stating the times and places where copies of the budget and budget message were available for inspection; and

WHEREAS, a public hearing was held on the budget; and

WHEREAS, following a public hearing and after due consideration Borough Council may adopt the budget with or without amendment, provided the budget is balanced;

NOW, THEREFORE BE IT RESOLVED AS FOLLOWS:

SECTION 1. The budget of the Borough of Carlisle for the fiscal year beginning January 1, 2018 is hereby adopted and money appropriated from revenue and other sources estimated to be available to the several departments from the general, capital projects, highway aid, water, sewer, solid waste, and parking funds as noted on the attachment made part of this Resolution.

SECTION 2. One hundred (100) percent of fire tax revenues received in calendar year 2018 is dedicated to fire services and one hundred (100) percent of local services tax revenue received in calendar year 2018 is dedicated to fire, police, and emergency services;

SECTION 3. The Borough maintains balances in each of the several funds that may be further appropriated during the fiscal year for supplemental or emergency purposes if the need arises.

RESOLVED this 14th day of December 2017.

ATTEST:

Joyce E. Stone

Joyce E. Stone, Borough Secretary

Timothy A. Scott, Mayor

Section 3 Attachment to the 2018 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	165,150	-	-	-	-	-	-	165,150
401 Manager's Office	456,866	-	-	-	-	-	-	456,866
404 Legal Services	368,750	-	-	-	-	-	-	368,750
406 Personnel	181,067	-	-	-	-	-	-	181,067
407 Information Technology	279,420	50,000	-	-	-	-	-	329,420
467 Outside Agencies	5,800	-	-	-	-	-	116,300	122,100
486 Property & Casualty Insurance	96,820	-	-	36,526	106,817	-	2,147	242,310
Total	**1,553,873**	**50,000**	**-**	**36,526**	**106,817**	**-**	**118,447**	**1,865,663**
2. Department of Finance								
402 Finance Operations	479,542	-	-	-	-	-	-	479,542
402 Water Billing & Collection	-	-	-	161,027	-	-	-	161,027
402 Sewer Billing & Collection	-	-	-	-	145,122	-	-	145,122
403 Tax Collection	123,457	-	-	-	-	-	-	123,457
445 Parking Operations	-	-	-	-	-	-	176,860	176,860
446 Parking Garage	-	-	-	-	-	-	292,372	292,372
472 Debt Service	794,035	-	-	876,587	1,441,824	6,028	153,446	3,271,920
481 Water Authority	-	-	-	8,850	-	-	-	8,850
481 Sewer Authority	-	-	-	-	15,200	-	-	15,200
488 Unallocated Employee Benefits	907,933	-	-	40,805	53,130	-	6,174	1,008,042
492 Transfers Out	211,090	-	-	985,892	887,326	26,743	26,743	2,137,794
Total	**2,516,057**	**-**	**-**	**2,073,161**	**2,542,602**	**32,771**	**655,595**	**7,820,186**
3. Fire Department								
411 Fire Department	976,098	70,000	-	-	-	-	-	1,046,098
Total	**976,098**	**70,000**	**-**	**-**	**-**	**-**	**-**	**1,046,098**
4. Police Department								
41A Police Administration	726,025	40,000	-	-	-	-	-	766,025
41I Police Investigation	384,210	-	-	-	-	-	-	384,210
41P Police Patrol	2,994,059	129,950	-	-	-	-	-	3,124,009
Total	**4,104,294**	**169,950**	**-**	**-**	**-**	**-**	**-**	**4,274,244**
5. Department of Public Works								
408 Public Works Administration	523,053	-	-	-	-	-	-	523,053
409 Borough Hall Maintenance	100,940	43,750	-	-	-	-	-	144,690
413 Code Enforcement	352,612	8,642,567	219,000	-	-	-	-	9,214,179
430 Public Works Field Operations	545,671	189,000	671,262	-	-	-	-	1,405,933
431 Street Cleaning	111,252	-	-	-	-	-	-	111,252
433 Traffic Control	266,668	562,746	-	-	-	-	-	829,414
434 Street Lighting	291,937	-	-	-	-	-	-	291,937
446 Stormwater Management	157,909	587,703	-	-	-	-	-	745,612
425 Sewer Collection System	-	-	-	-	4,638,158	-	-	4,638,158
449 Water Lines Maintenance	-	-	-	2,215,177	-	-	-	2,215,177
450 Water Meter Maintenance	-	-	-	25,867	-	-	-	25,867
427 Solid Waste Collection & Disposal	-	-	-	-	-	835,487	-	835,487
Total	**2,350,042**	**10,025,766**	**890,262**	**2,241,044**	**4,638,158**	**835,487**	**-**	**20,980,759**
6. Department of Parks & Recreation								
451 Parks & Recreation Admin.	211,301	-	-	-	-	-	-	211,301
452 Recreation Services	204,584	-	-	-	-	-	-	204,584
453 Swimming Pool	163,564	-	-	-	-	-	-	163,564
454 Parks Maintenance	384,201	542,251	-	-	-	-	-	926,452
455 Shade Trees	7,000	-	-	-	-	-	-	7,000
458 Community Center	101,488	221,400	-	-	-	-	-	322,888
Total	**1,072,138**	**763,651**	**-**	**-**	**-**	**-**	**-**	**1,835,789**
7. Department of Treatment Plants								
44L Water Lab	-	-	-	168,022	-	-	-	168,022
44P Water Treatment Plant	-	-	-	1,705,135	-	-	-	1,705,135
42L Sewer Lab	-	-	-	-	553,898	-	-	553,898
42M Lift Stations	-	-	-	-	352,407	-	-	352,407
42P Wastewater Treatment Plant	-	-	-	-	1,168,573	-	-	1,168,573
42S Sludge Removal	-	-	-	-	681,058	-	-	681,058
Total	**-**	**-**	**-**	**1,873,157**	**2,755,936**	**-**	**-**	**4,629,093**
Total Appropriations	**12,572,502**	**11,079,367**	**890,262**	**6,223,888**	**10,043,513**	**868,258**	**774,042**	**42,451,832**

BOROUGH OF CARLISLE

ORDINANCE NO. 2286

AN ORDINANCE AMENDING THE CODE OF THE BOROUGH OF CARLISLE TO MODIFY WATER RATES.

IT IS HEREBY ENACTED AND ORDAINED by the Borough Council of the Borough of Carlisle, Cumberland County, Pennsylvania, as follows:

SECTION 1: Clause (1) of Paragraph A [Metered Rates] of Section 251-1 [Water Rates] of Article I [Water Rates and Charges] of Chapter 251 [Water] of the Code of the Borough of Carlisle is hereby amended to state in its entirety as follows:

(1) For water billed and charged on and after May 1, 2018, for consumption on and after January 1, 2018, until altered by Borough Council, the metered rate schedule shall be as set forth herein. For prior periods, the rates shall be collected as previously established.

Metered Rate Schedule
Minimum Charges

Size of Water Meter (Inches)	Monthly Charge
5/8	$16.10
1	26.83
1¼	32.20
1½	37.56
2	53.71
3	107.34
4	161.00
6	322.00
8	483.01

Consumption Charges per 100 Cubic Feet

Per 100 Cubic Feet (All Consumers) $5.31

(The customer will pay the greater of the consumption charge under the scheduled titled

"Consumption Charges Per 100 Cubic Feet," or the minimum charge for the meter size being used under the schedule titled "Minimum Charges.")

SECTION 2: In all other respects, Chapter 251 [Water] of the Code of the Borough of Carlisle shall remain as heretofore enacted, ordained and amended, which said Chapter, as amended, is hereby re-enacted in its entirety herein.

SECTION 3: All ordinances or parts of ordinances inconsistent herewith are hereby repealed.

ENACTED AND ORDAINED this 14th day of December, 2017.

ATTEST:

Joyce E. Stone, Secretary

Timothy A. Scott, Mayor

(Borough Seal)

BOROUGH OF CARLISLE

ORDINANCE NO. 2287

AN ORDINANCE AMENDING THE CODE OF THE BOROUGH OF CARLISLE TO MODIFY SANITARY SEWER RATES.

IT IS HEREBY ENACTED AND ORDAINED by the Borough Council of the Borough of Carlisle, Cumberland County, Pennsylvania, as follows:

SECTION 1: Clause (3) of Paragraph A [Basis for charges] of Section 197–14 [Computation of rental and charges] of Article II [Sewer Rentals] of Chapter 197 [Sewers] of the Code of the Borough of Carlisle is hereby amended to state in its entirety as follows:

(3) In either of the foregoing cases, and subject to the minimum provided in this Article, such sewer rentals and charges for all discharges subsequent to May 1, 2018, shall be computed in accordance with the following Metered Rate Schedule. For prior periods, the rates shall be as previously established.

Metered Rate Schedule
Minimum Charges
(Volume of Water Usage or Discharge of Sanitary Sewage and Industrial Wastes into the Sewer System, as Applicable, in Cubic Feet Per Minute)

Size of Water Meter (Inches)	**Monthly Charge**
5/8	$13.93
1	20.89
1¼	27.85
1½	27.85
2	48.74
3	97.48
4	160.14
6	334.21
8	626.65

Consumption Charges per 100 Cubic Feet

Per 100 Cubic Feet (All Consumers) $7.03

(The customer will pay the greater of the consumption charge under the scheduled titled "Consumption Charges Per 100 Cubic Feet," or the minimum charge for the meter size being used under the schedule titled "Minimum Charges.")

SECTION 2: In all other respects, Chapter 197 [Sewers] of the Code of the Borough of Carlisle shall remain as heretofore enacted, ordained and amended, which said Chapter, as amended, is hereby re-enacted in its entirety herein.

SECTION 3: All ordinances or parts of ordinances inconsistent herewith are hereby repealed.

ENACTED AND ORDAINED this 14th day of December, 2017.

ATTEST:

Joyce E. Stone, Secretary

Timothy A. Scott, Mayor

(Borough Seal)

BOROUGH OF CARLISLE

ORDINANCE NO. 2288

AN ORDINANCE AMENDING THE FEES FOR BOROUGH TRASH BAGS.

IT IS HEREBY ENACTED AND ORDAINED by the Borough Council of the Borough of Carlisle, Cumberland County, Pennsylvania, as follows:

SECTION 1: Section 120-18 [Garbage and refuse collection], subsections B.(1) and (2), of Article II [General Fee Schedule] of Chapter 120 [Fees] of the Code of the Borough of Carlisle is hereby amended to provide as follows:

(1) Retail (thirty-five-gallon bag): $3.75 per bag.

(2) Wholesale (thirty-five-gallon bag): $3.70 per bag.

SECTION 2: In all other respects, Chapter 120 [Fees] of the Code of the Borough of Carlisle shall remain as previously enacted and amended, which Chapter, as amended, is hereby re-enacted in its entirety herein.

SECTION 3: All ordinances or parts of ordinances inconsistent herewith are hereby repealed.

ENACTED AND ORDAINED this 14th day of December, 2017.

ATTEST:

Joyce E. Stone

Joyce E. Stone, Secretary

Timothy A. Scott, Mayor

(Borough Seal)

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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: **F**unds 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: **F**unds 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.

[End]