Borough of Carlisle, Pennsylvania

Committed to Excellence in Community Service



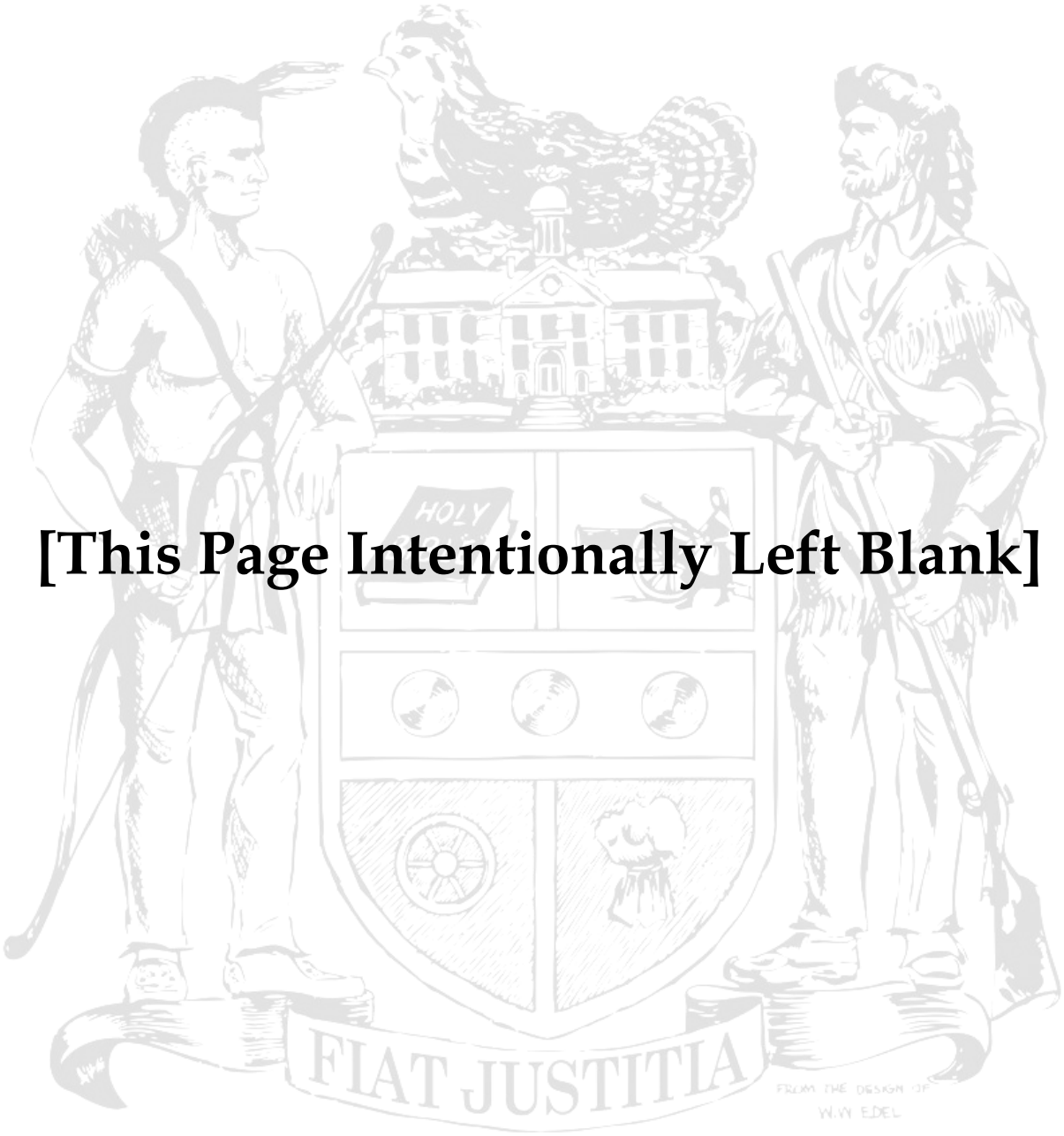








2019 Annual Budget



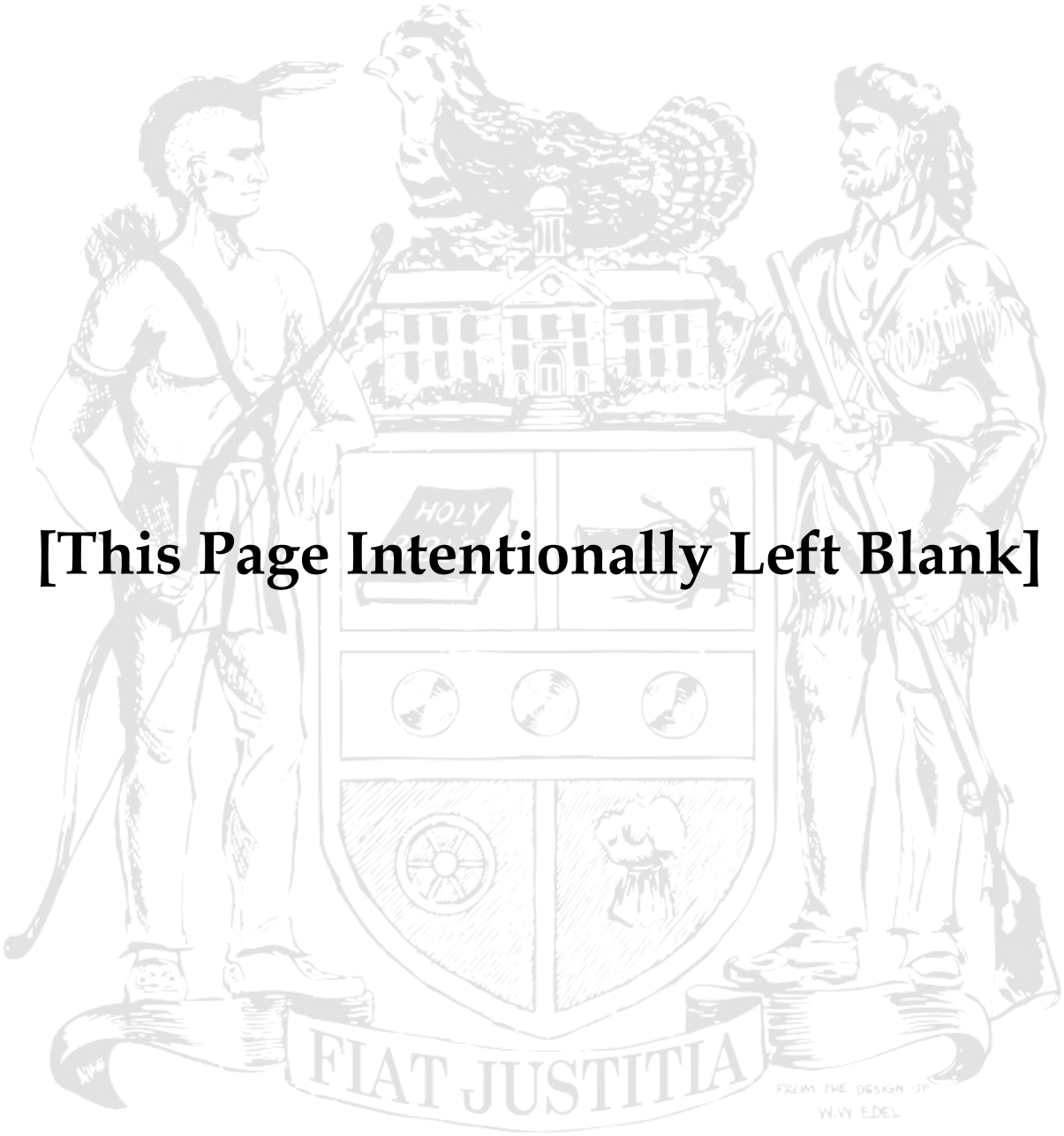
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Distinguished Budget Award



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Borough of Carlisle, Pennsylvania, for its Annual Budget for the year beginning January 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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Table of Contents

Distinguished Budget Award	3
Readers Guide	9
Introduction	**11**
Principal Officials	13
Organization Chart	15
Community Profile	17
General Information	17
Vision Statement	18
Mission Statement	18
Form of Government	19
Economy	19
Carlisle Urban Redevelopment Plan	20
Transportation	21
Parks and Recreation	22
Public Safety	22
Parking	23
Facilities	23
Public Works Infrastructure	23
Manager's Budget Message	25
Multi-Year Projections	35
General Fund	35
Water Fund	37
Stormwater Fund	37
Sewer Fund	37
Parking Fund	38
Solid Waste Fund	39
Conclusion	39
Goals & Policies	**41**
Community Goals	43
Borough Council Goals	43
Comprehensive Plan	44
Fiscal Policies	47
Overview	47
Financial Planning Policy	48
Revenue Policy	49
Expenditure Policy	49

Goals & Policies (Continued)	
Budget Process	51
Home Rule Charter Provisions	51
Administrative Actions	51
Budget Calendar	53
Financial Summaries	55
Fund Description & Structure	57
Overview	57
Major Fund Descriptions	58
Non-Major Fund Descriptions	59
Financial Summaries Layout	59
Consolidated Budget Summary	61
Overview	61
Fund Balance and Cash Reserve Analysis	61
Financial Summaries	65
General Fund Summary	73
Fund Highlights	73
Financial Summaries	74
Major Revenue Sources	77
Water Fund Summary	87
Fund Highlights	87
Financial Summaries	87
Major Revenue Sources	90
Stormwater Fund Summary	91
Fund Highlights	91
Financial Summaries	91
Major Revenue Sources	94
Sewer Fund Summary	95
Fund Highlights	95
Financial Summaries	95
Major Revenue Sources	98
Solid Waste Fund Summary	99
Fund Highlights	99
Financial Summaries	99
Major Revenue Sources	102
Parking Fund Summary	103
Fund Highlights	103
Financial Summaries	103
Major Revenue Sources	106
Capital Projects Fund Summary	109
Fund Highlights	109
Financial Summaries	109

Financial Summaries (Continued)	
Highway Aid Fund Summary	111
Fund Highlights	111
Financial Summaries	111
Operating Budgets	115
Department of Administration	117
Borough Council	120
Manager's Office	124
Human Resources / Risk Management	129
Department of Finance	133
Finance Operations	136
Tax Collection	140
Utility Billing	142
Parking Operations	147
Fire Department	151
Police Department	155
Department of Public Works	163
Public Works Administration	166
Borough Hall Maintenance	169
Code Enforcement	171
Public Works Field Operations	174
Street Cleaning	178
Traffic Control	180
Street Lighting	183
Solid Waste Collection & Disposal	185
Department of Parks & Recreation	189
Parks & Recreation Admin.	192
Recreation Services	195
Swimming Pool	198
Parks Maintenance	201
Shade Trees	204
Community Center	206
Department of Water Resources	209
Stormwater Operations	212
Water Lab	215
Water Treatment Plant	219
Sewer Lab	224
Lift Stations	228
Wastewater Treatment Plant	231
Bio-Solids Removal	236
Capital Expenditures & Debt	**239**
Capital Expenditures	241
Capital Assets Overview	241

Capital Expenditures & Debt – Capital Expenditures (Continued)	
Capital Budget	241
2019-2023 Capital Improvement Plan	252
Debt	259
Overview	259
Debt Service Schedules	263
Appendices	**269**
Full-Time Employee Summary	271
Demographic & Economic Info	273
2019 Line-Item Budget Detail	291
Budget Adoption Legislation	337
List of Charts, Graphs & Tables	343
Glossary	349

Reader's Guide

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

PDF VERSION: Readers who are using the electronic copy of this document may navigate the document by clicking on the section name or page number in the table of contents. The Reader may return to the table of contents by clicking the Borough coat of arms on any page.

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

- **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

- **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

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

- **OPERATING BUDGETS**
  - Presents an organization chart and overview describing the services performed, 2018 accomplishments, and 2019 goals for each of the Borough's seven departments and major functions

- Summarizes proposed and prior years' expenditures with corresponding tables, charts, and graphs

- **CAPITAL EXPENDITURES & DEBT**
  - Presents a summary of the Borough's 2019 capital projects budget along with the five-year 2019-2023 capital improvements program
  - Presents an overview of the Borough's debt obligations including debt service schedules by fund and year

- **APPENDICES**
  - The appendices include a detailed line-item presentation of comparative revenues and expenditures by fund and department, a summary of Borough employees by department, various demographics and statistics, proposed budget-related ordinances and resolutions, and a glossary of budget and financial terms

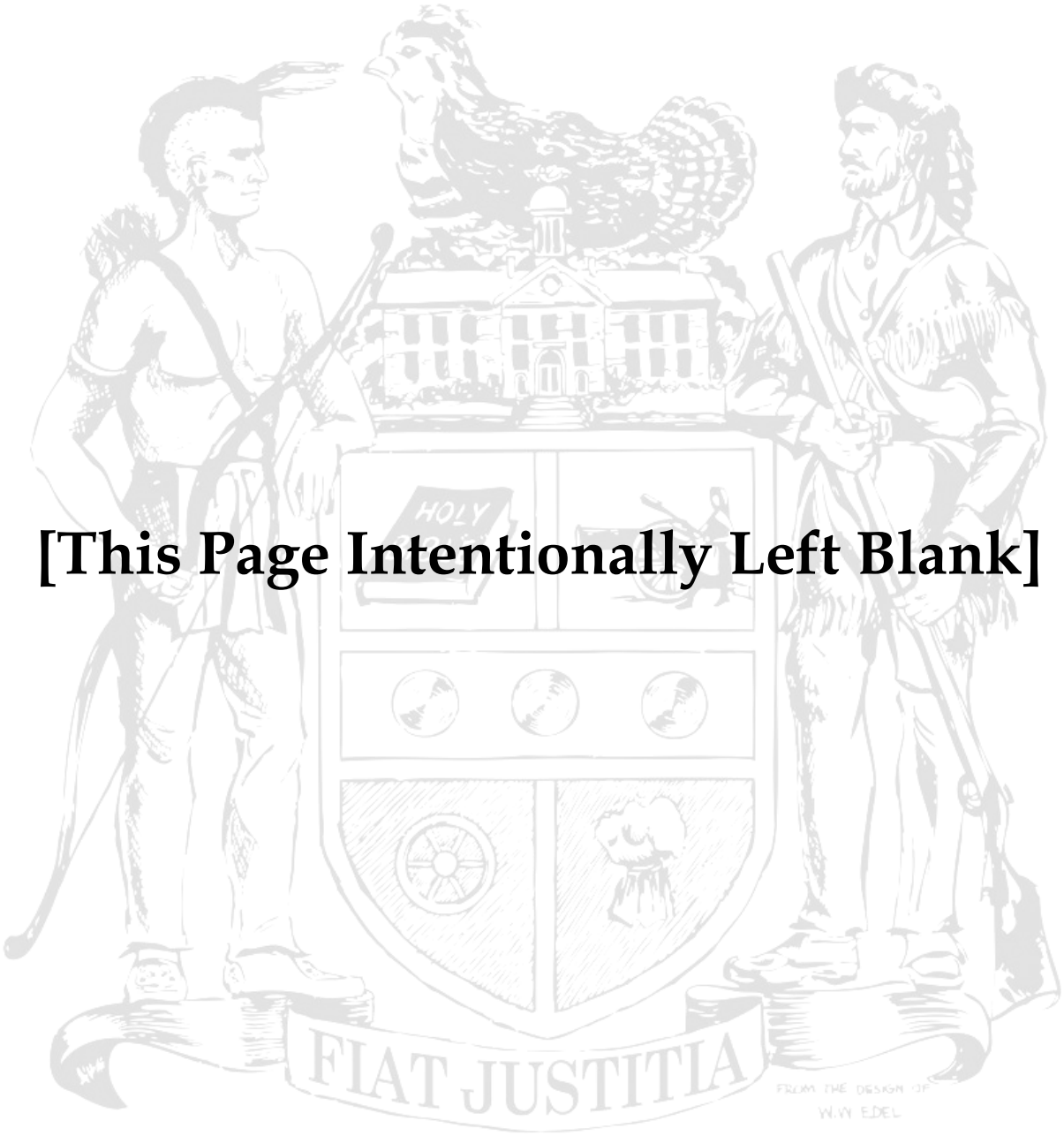


Old County Courthouse

This Cumberland County Courthouse, often called the "old courthouse" by locals was built in 1846 right on the main square and boasts a beautiful bell and clock tower.

The new courthouse opened its doors just across the street and was dedicated to the county in 1962.

INTRODUCTION



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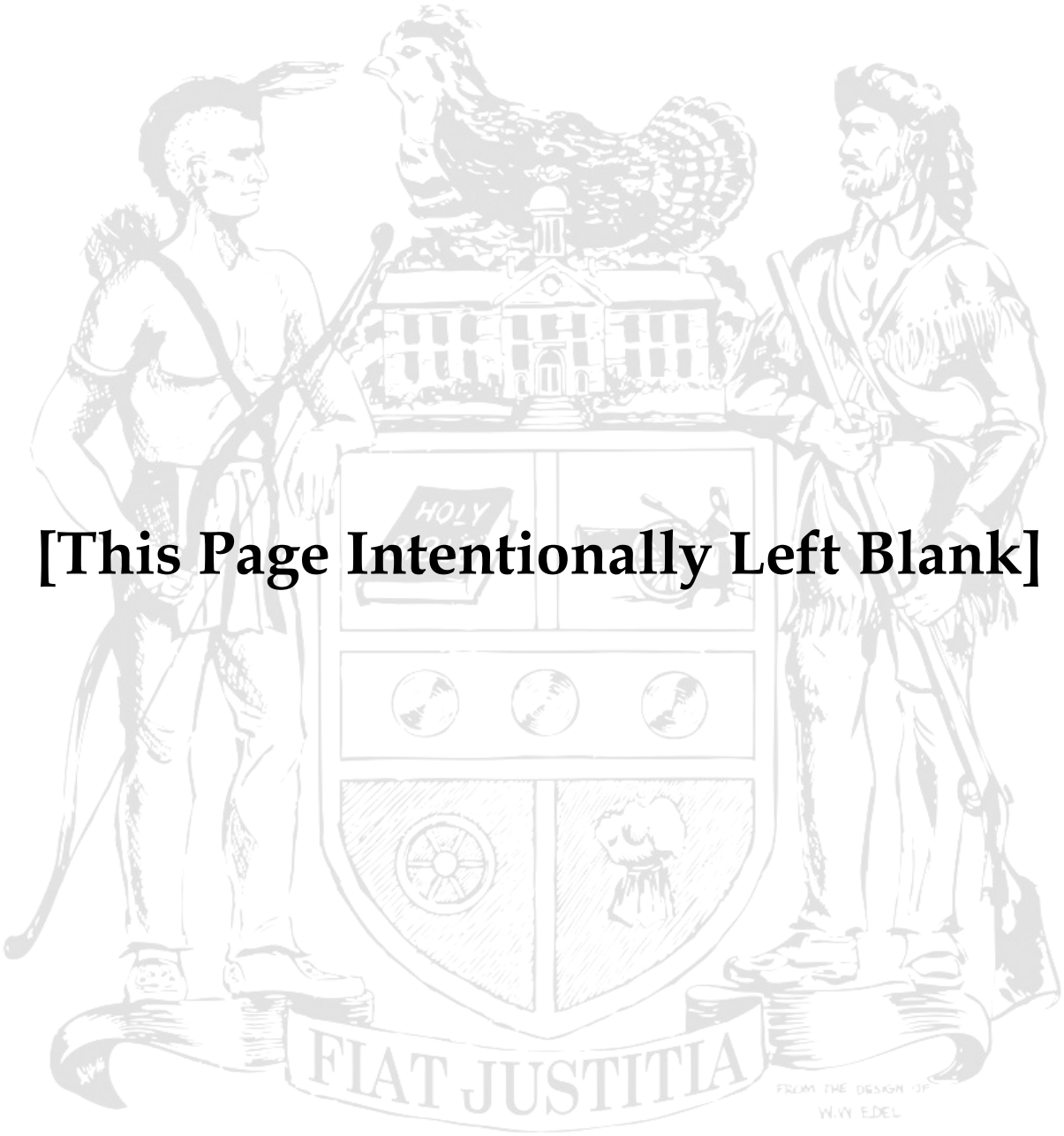
Principal Officials

MAYOR & COUNCIL

Mayor	Timothy A. Scott
Councilor & Deputy Mayor	Sean M. Shultz
Councilor	Sean J. Crampsie
Councilor	Robin L. Guido
Councilor	Dawn L. Flower-Webb
Councilor	Deborah W. Fulham-Winston
Councilor	Brenda S. Landis

ADMINISTRATIVE OFFICIALS

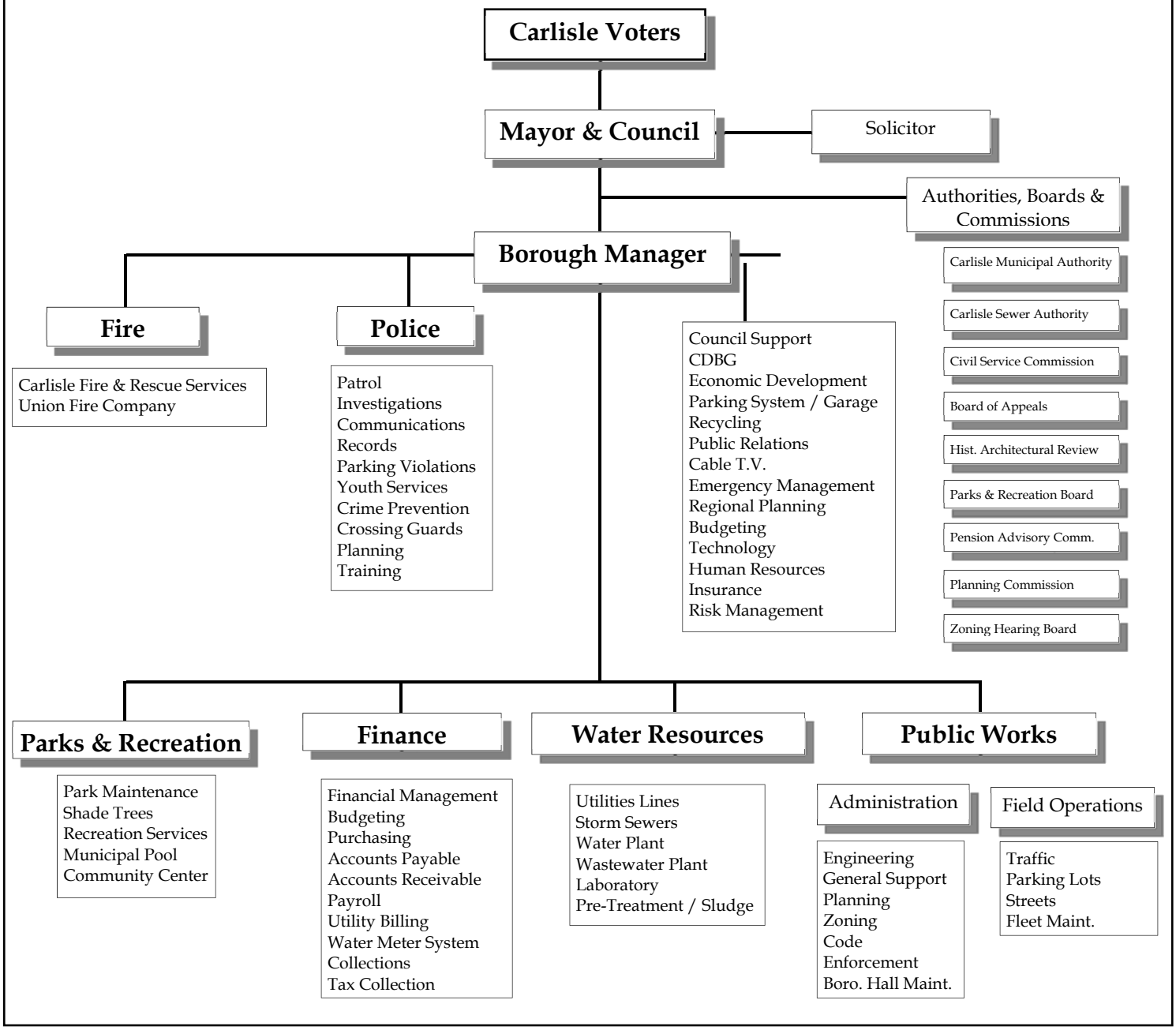
Borough Manager	Matthew H. Candland
Assistant Borough Manager	Susan D. Armstrong
Borough Secretary	Joyce E. Stone
Director of Finance	Richard JT Juday
Director of Public Works	(Vacant)
Director of Parks & Recreation	Andrea C. Crouse
Director of Water Resources	Mark A. Malarich
Police Chief	Taro D. Landis
Fire Chief	Jeffrey S. Snyder
Solicitor	Keith O. Brenneman

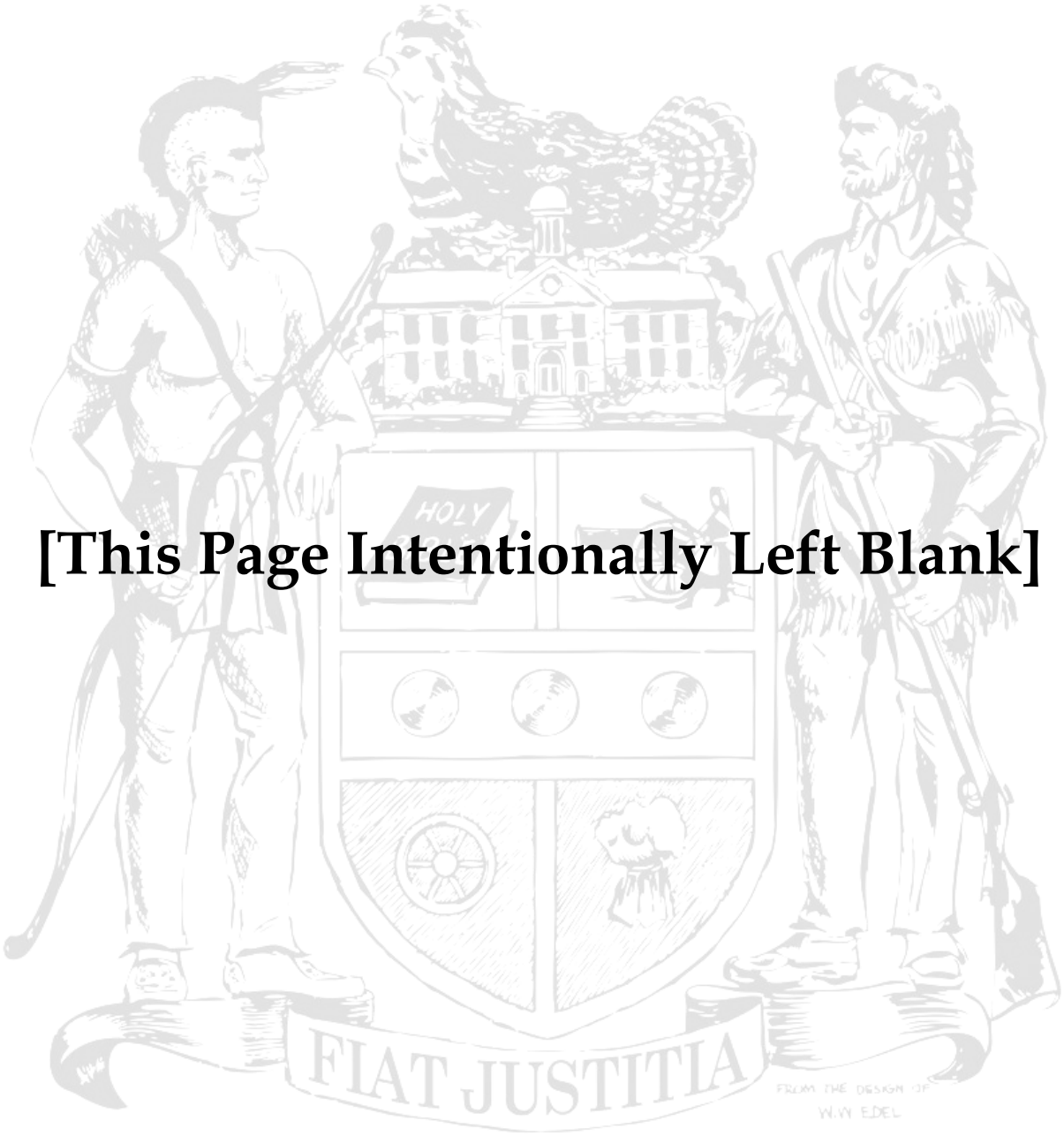


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Organization Chart

Chart 1.





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GENERAL INFORMATION

The Borough of Carlisle is located in picturesque south-central Pennsylvania approximately 18 miles southwest of Harrisburg, the state capital. It has an area of approximately 5.5 square miles and a population of 19,014. 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.



Old Cumberland County Courthouse built in 1846

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.



The winter season is brightened by our decorated lamp posts.

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 provide a place to relax and unwind. With biking, hiking, tennis, basketball, and a local community center readily available recreation abounds!

Many of the stunning pictures of Carlisle are provided by the Cumberland Area Economic Development Corporation/Visitors Bureau.



The community enjoys the offerings of Letort Park where our popular Fort Letort, splashpad, and pickleball courts offer hours of enjoyment. For those seaking a more relaxing visit the Letort stream is teaming with life including the all to popular geese and duck population.

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 2018 was 3.4% compared to 4.4% for Pennsylvania, and 3.9% nationally.

One reason Carlisle is a more stable economic environment is the number of educational institutions in and surrounding the Borough. A highlight of these institutions follows:



Old West building, Dickinson College

- 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.

Aerial view of the Carlisle Fair Grounds a 150-acre complex that hosts numerous events and famous car shows. If you like cars then this is the place to be!



CARLISLE URBAN REDEVELOPMENT PLAN

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

In 2013 the community led by the Borough, initiated an urban redevelopment plan (www.carlislepa.org/carlisle-plan/) 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 & 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 private dog Park, and a 15-mile network of trails for walking, running, and biking.

Amenities within the park system include a lighted ball field, lighted tennis court/pickball courts, 5 outdoor basketball pads, 2 lighted basketball courts, 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.

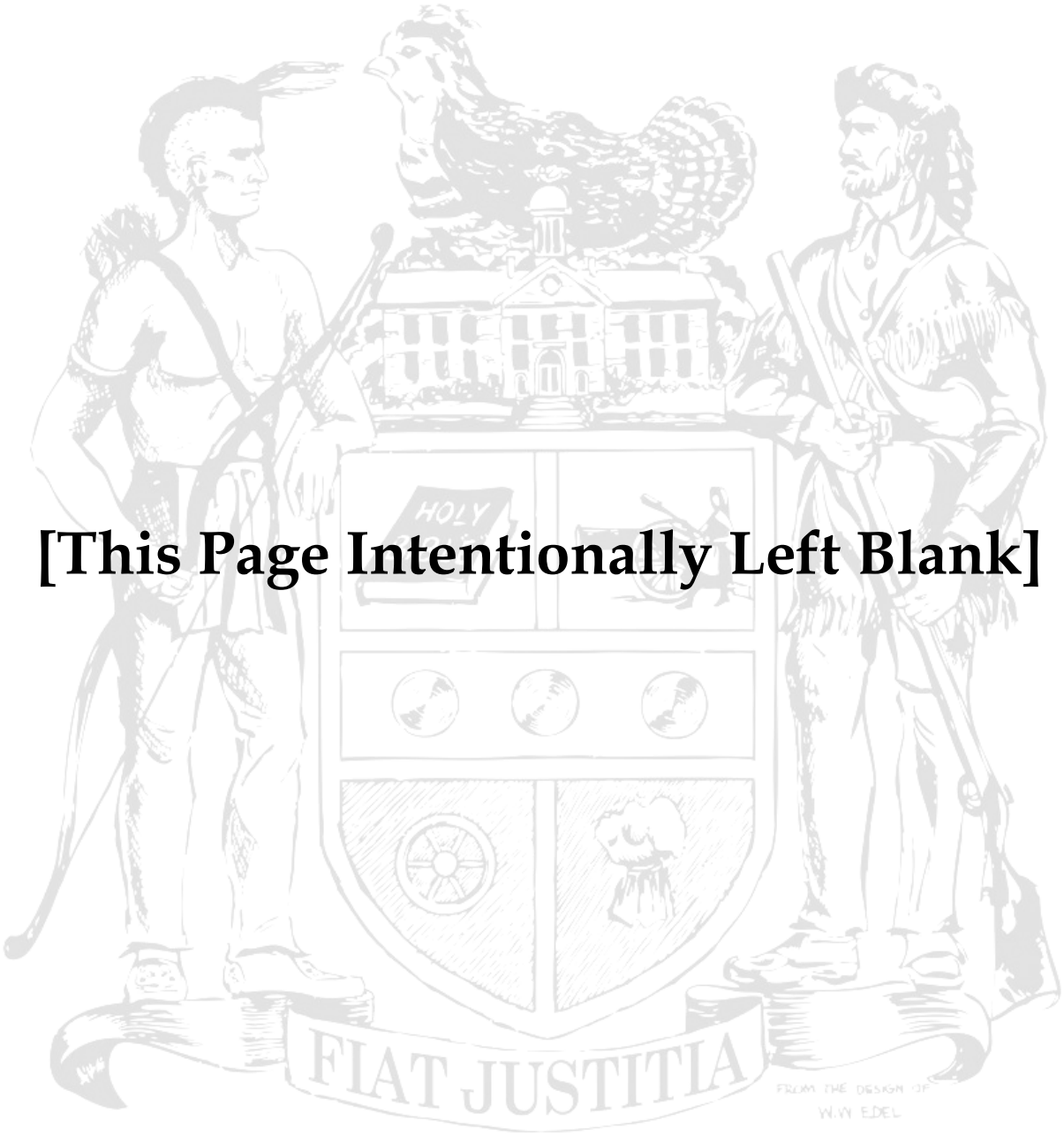
> Insider Tip!
>
> Making a quick stop? Turn the parking meter handle first and get free parking for your first 15 minutes!

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.



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BOROUGH OF CARLISLE

"Committed To Excellence in Community Service"

November 2, 2018

Honorable Mayor and Borough Council,

I am pleased to submit the Borough of Carlisle's proposed 2019 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 six operating funds that comprise the budget,
4. Describe a number of the accomplishments and initiatives that occurred in 2018 and
5. List some of the more significant goals and objectives for the 2019 budget.

Budget Format

This past summer, the Borough's budget document was recognized for the fifth 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 2019 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

This year we combined the Capital Improvement Plan (CIP) budget process with the operating budget. So, both began during the summer. This process included a series of meetings with department heads to identify the Borough's capital needs for the next five years and operational needs for the next year. This resulted in a capital and operational budget that not only adequately addresses the Borough's capital and operational needs but also identifies the funding sources for each capital item.

In combining the CIP and the Operational Budgets, I think we realized that we probably needed to return to separating the respective development processes for each. In short, we realized that it was trying to do too much in too short a time. Next year we will change back to beginning the CIP process in the spring and the operational budget in the summer.

During the development of the Operational Budget we learned that:

1. Assuming the current proposed expenditures, we would not face a structural deficit in the General Fund primarily due to the stormwater management "residual" that resulted from transferring the expenditures associated with stormwater management to the new stormwater fund,
2. Depending upon how we allocate the residual, we will likely again experience deficits within the next few years,
3. We need to continue to find ways to reduce and ultimately eliminate this expected future deficit and

4. We are not going to recommend a tax increase for 2019, based on current proposed expenditures and how the residual is allocated.

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 2018 levels. At the same time, it proposes to preserve services to 2018 levels as well.

The proposed budget includes a 2.7% COLA and applicable step increase (which averages a little less than 1%) for all non-uniform employees consistent with our current compensation plan. As a result, the average proposed total increase for non-uniform employees is 3.5% per employee. With respect to uniformed pay increases, the COLA and step increases should average in the 4% to 5% range

Concerning the non-uniform compensation system, as was mentioned last year, given the fact that this system is now over nine 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 six 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 six 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. One extremely positive fact to point out with our General Fund is that the current fund balance well exceeds our goal of 25% of annual operating expenses.

Revenues

With a growing national and local economy, we can report slightly larger than expected revenues in 2018 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 Auto Industries and the Tire and Wheel site owned (partly by PIRHL and partly by Reinvest Solutions), will experience redevelopment. In fact, the first phase of the PIRHL project is in the final stages of development.

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 Auto Industries 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.

With the creation of a Stormwater Fund, many of the expenditures related to stormwater management that were once included in the General Fund will be moved to the new Stormwater Management Fund. This will create a “dividend” or “residual” in the General Fund. In other words, some of the funds in the General Fund that once paid for stormwater management will now be available for other General Fund expenditures. We estimate this amount to be in the $170,000 range.

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.

One somewhat unpleasant surprise for 2019 is that the increase in health insurance premiums will be almost 12%. This translates to almost $200,000. While most employers around the nation are experiencing 5 – 10% increases, due to last year's claim experience, the Borough will see a significant increase in premium in 2019. Given our expectations for claims next year, we may also have a significant premium increase in 2020 as well.

On the bright side, we learned that our Workers Compensation premiums for 2019 will be about $40k to $50k less than 2018. This is primarily due to a number of years of low claims due in large part to our staff members' attention to safety.

Last 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 stormwater utility be created similar to our water and sewer utilities. This stormwater utility would function much like a water or sewer utility including the assessment of fees for service. As of the writing of this message, a proposed ordinance to establish a stormwater utility with an associated fee is before Council. It is expected that Council will vote on this issue at the November 8th Council meeting.

For purposes of the 2019 budget, we have assumed that the stormwater utility will be adopted. This will result in the creation of a Stormwater Management Fund. These assumptions have been incorporated into both the revenues and expenditures of this new Stormwater Management Fund.

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

continue to meet and exceed 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. You will find that we have already begun using reserves for this purpose in 2019.

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 us 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.

In 2018, the Borough contracted with Gannett Fleming to perform a water and sewer rate study to determine what our rates need to be to fund our operational and capital costs. This analysis is nearing completion and I am happy to report that we do not anticipate a need for an increase in 2019 water rates. With the healthy reserves we have on hand for capital we have begun the process of using a mixture of pay-go financing with existing debt to cover capital needs in 2019. We are waiting on the final recommendation from Gannett Fleming as to what sort of increases we can expect going forward.

Gannett Fleming also made a recommendation that water and sewer bills be billed to property owners rather than to tenants. A final decision has not yet been made in this regard but it is expected that a decision will be made in 2019.

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.

As stated above, Gannett Fleming recently completed a rate study for the Borough's sewer rate. The report recommended a rate increase of 3% for 2019. This rate has been included in the proposed budget. For a household that normally has a $116 per quarter bill, this increase would translate to a quarterly increase of $3.50.

Much of this increase will fund 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.

Parking Fund – This fund is generally in good shape. The fund balance meets and exceeds the goal of 50% of annual operating expenses. With the development of a Parking Plan a few years ago, we continue to implement parking garage maintenance and parking lot upgrades.

For 2019 we are recommending that Borough Council consider utilizing fund balance (reserves) for the acquisition of "Smart Meters" for our downtown. Use of these reserves would not compromise our meeting the goal of 50% of annual operating expenses. With the acquisition of "Smart Meters" it is anticipated that parking rates may need to be increased to help fund the operating costs associated with "Smart Meters".

Solid Waste Fund – I am very happy to report that for 2019, we will meet our stated fund balance goal of 25% of annual operating expenses.

In January of 2017 the Borough entered into a three-year contract with Advanced Disposal to collect the Borough's trash and recycling. For 2018 the Borough paid Advanced Disposal $2.67 per bag to collect. In 2019 this rate increases to $2.72 per bag.

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. In 2017, the Borough approved a two-year contract to purchase trash bags. This contract saw an approximately 6% increase per bag which resulted in the purchase price for a bag to increase to $3.75 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 remain relatively stable in 2019.

Stormwater Management Fund

In 2018 the Borough retained Raftelis Inc. to assist in completing a proposed fee schedule for the anticipated new stormwater management utility. This fee was based on generating approximately $1.5 million to fund the necessary operational and capital costs. This fee is anticipated to go into effect on July 1, 2019 and result in $750,000 in its first year.

As of the writing of this message, it is anticipated that the ordinance to create the stormwater management utility will be adopted by Council and become effective July, 2019. As a result, the Stormwater Fund is being incorporated into the 2019 budget.

We will be making a recommendation to Council that an initial fund balance goal of 25% of annual operating expenses be adopted.

Accomplishments and Initiatives

During 2018, 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 2019 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.

These accomplishments include the following:

1. This past year we implemented the final element of the still relatively new Home Rule Charter. The final element was the collection of property taxes. This past year was the first year that we collected taxes following the completion of the tax collector's term. Overall, it appears that things went very well.

2. Retained the services of Gannett Fleming to conduct an evaluation of the Borough's water and sewer rates. This evaluation resulted in a report that recommended rates for the next several years, recommended fees for private fire hydrants and suggested that the Borough begin billing property owners instead of tenants for water and sewer.

3. Implemented the vast majority of the projects outlined in Five Year Capital Improvement Plan for 2018.

4. We are on schedule to successfully complete the fourth 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. For the fifth year in a row, the Borough was recognized with the GFOA Distinguished Budget Award for the Borough's budget format.

6. The Borough was recognized once again with the GFOA Excellence in Financial Reporting Award (CAFR).

7. As a result of the Borough's sound financial policies and practices, the Borough's 2017 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 third consecutive year.

8. Received the Partnership for Safe Water Excellence in Water Treatment Award for the eighth straight year. Also received the Partnership for Safe Water Director's Award for the 15th straight year.

9. In cooperation with Raftelis Inc., we completed the proposed fee schedule for the anticipated new stormwater management utility. This fee was based on generating approximately $1.5 million to fund the necessary operational and capital costs.

10. Successfully implemented phase I (or tranche 1) of the Tax Increment Financing plan to redevelop the former IAC site.

11. Developed and anticipate adoption of the Volunteer Firefighters tax credit program to encourage interested individuals to serve.

12. Announced an organizational change that that creates the Water Resources Department, Community Development division and reorganizes the Public Works Department. We believe these changes will have a positive impact on the borough government and will:

    - Improve effectiveness and efficiency in the management of our water and sewer systems and especially as complete systems
    - Effectively and efficiently manage the anticipated stormwater management utility, again as a complete system
    - Provide improved leadership, mentoring, training and supervision of staff members

Goals for 2019

In our efforts to continually improve the services we provide our residents, in amplifying Council's adopted goals, staff has adopted a number of priority areas of focus for the coming year. Some of these include:

1. As part of the Carlisle Urban Redevelopment Plan, we plan to continue implementation of the Tax Increment Financing plan to construct needed infrastructure improvements at the Carlisle Events (or IAC) site. It is anticipated that "tranche 2" will be settled during 2019.

2. Continue 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 fifth year of the capital improvement plan to address the deteriorated sewer collection system as outlined in the HRG report.

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

5. Successfully implement the Borough's new stormwater management utility.

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

7. Implement the reorganizational structure that creates a Water Resources Department, Community Development division and reorganizes the Public Works Department.

Conclusion

I would like to thank our staff for the outstanding service they provide our community. I would especially like to thank 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 seventh 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

OVERVIEW

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 was received at the end of 2017. The second phase is anticipated to be in the amount up to $5 million and is anticipated at the end of 2019.

- **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. While there was no change in the 2018 premiums it is anticipated that in 2019 premiums will increase between 11-12%.

- **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 has recently completed a study regarding stormwater management costs and will implement a stormwater management fee in 2019.

- **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 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 these 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 $1,000,000 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 has strong reserves that it has begun using in 2019 to combat the extensive work needed.

The Borough undertook a comprehensive rate study to determine the proper mix of pay-go and borrowing in 2018. The final recommendations from this study will be received before the end of 2018.

STORMWATER FUND

The primary opportunity for the stormwater fund in the next few years is the implementation of a stormwater management fee based on impervious surface. It is anticipated that such a fee will be fully implemented by July 2019.

The primary challenge for the fund in the next few years is the age of the stormwater management system. As the system continues to age the Borough can expect costs to increase significantly to ensure the system operates as efficiently and effectively as possible. Extensive capital improvements to the distribution infrastructure will be required in the coming years to maintain a strong system. Increased spending on capital improvements and increases in stormwater management fees will need to be monitored on an annual basis. The Borough undertook a stormwater management study in 2018 to determine the proper structure and amount of the fee needed.

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 undertook a comprehensive rate study to determine the proper mix of pay-go and borrowing in 2018. The final recommendations from this study will be received before the end of 2018.

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

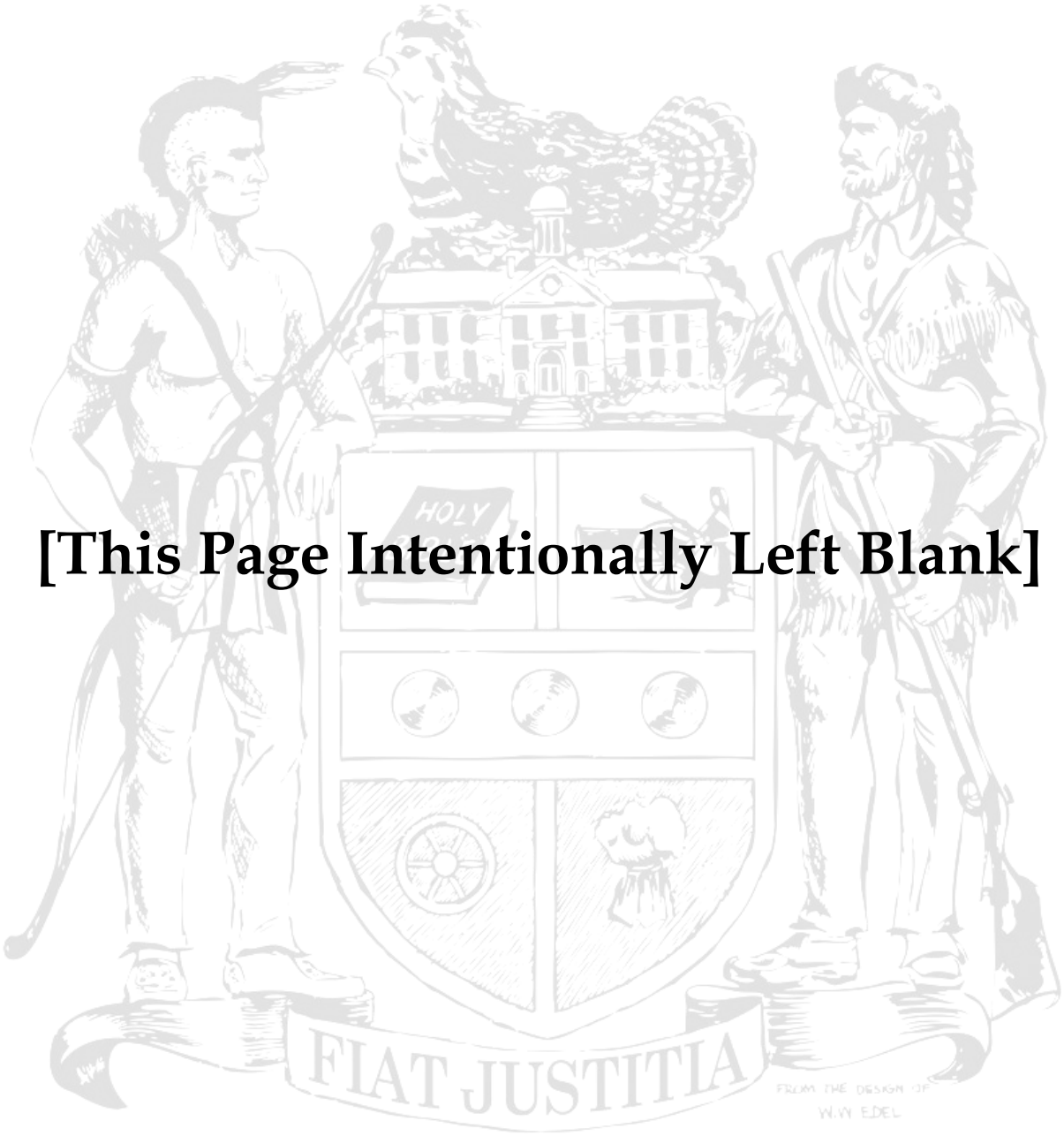
The primary challenges for the solid waste fund are state funding and contract changes in its pay-to-throw program. Any decrease in state funding to the Borough for its recycling program will increase costs for residents. The Borough is in the second year of a three-year trash bag contract. Any significant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

CONCLUSION

Carlisle is in very good financial shape as evidenced by its 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.

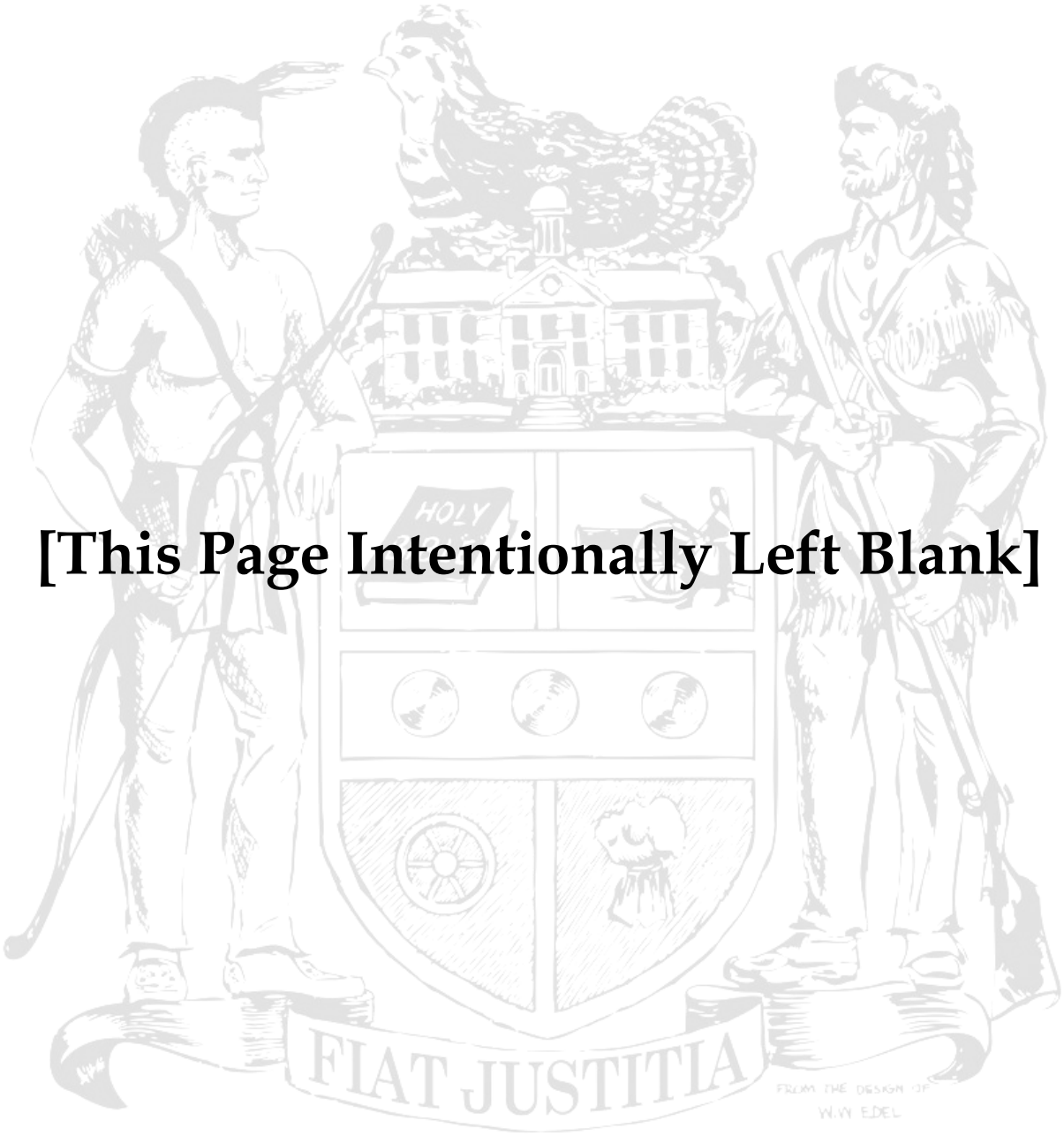
However, the Borough has several issues which could significantly impact operations in the future: an sewer system inflow and infiltration problem that could cost taxpayers over $30 million to correct; an urban redevelopment plan that will add $20 million in capital expenditures; a water system review 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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GOALS & POLICIES



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Community Goals

BOROUGH COUNCIL GOALS

Every two years following a municipal election and reorganization, Borough Council meets to establish goals and objectives for the following two years. Once those goals and objectives are formally adopted they are used by administrative staff under the direction of the Borough Manager to more efficiently and effectively guide the day-to-day management of Borough activities. The following goals and objectives were adopted and guide the work of Borough Council committees for 2018 and 2019:

Budget & Finance Committee
• Develop a strategy for service delivery in the 21st century
Economic Development
• Continue advocacy efforts at the local, state and federal levels • Communicate effectively with respect to the urban redevelopment plan initiatives • Continue to focus on revitalization strategies for Downtown Carlisle
Public Works
• Continue replacement strategies for aging infrastructure through dedicated funding as well as educate the public/youth • Continue to analyze and advance traffic calming measures (i.e. "Road Diet" checkup)
Public Safety
• Explore creative incentives to increase and retain volunteer firefighters • Provide resources for well-trained emergency services' personnel • Promote volunteerism and emergency services through youth and community engagement activities • Seek methods on appropriate outreach measures for drug prevention
Parks and Recreation
• Continue exploring enhancements of the Borough's parks' amenities and programs. • Explore revenue generating lease options at the Stuart Community Center
Employee Relations and Citizen Participation
• Explore an enhanced website that is interactive and user-friendly to include elevated public access • Analyze the personnel complement and address personnel policies to fit current industry standards • Define an internal communication structure for the Borough organization
Sustainability and Community Planning
• Explore renewable energy options for Borough consumption demands • Evaluate stormwater mitigation measures that can lessen development costs • Maintain the character of neighborhoods and preserve historic areas and buildings • Continue collaboration efforts with key stakeholders

COMPREHENSIVE PLAN



Periodically the Borough updates its Comprehensive Plan. That process was started in 2015 and should be completed in 2018.

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

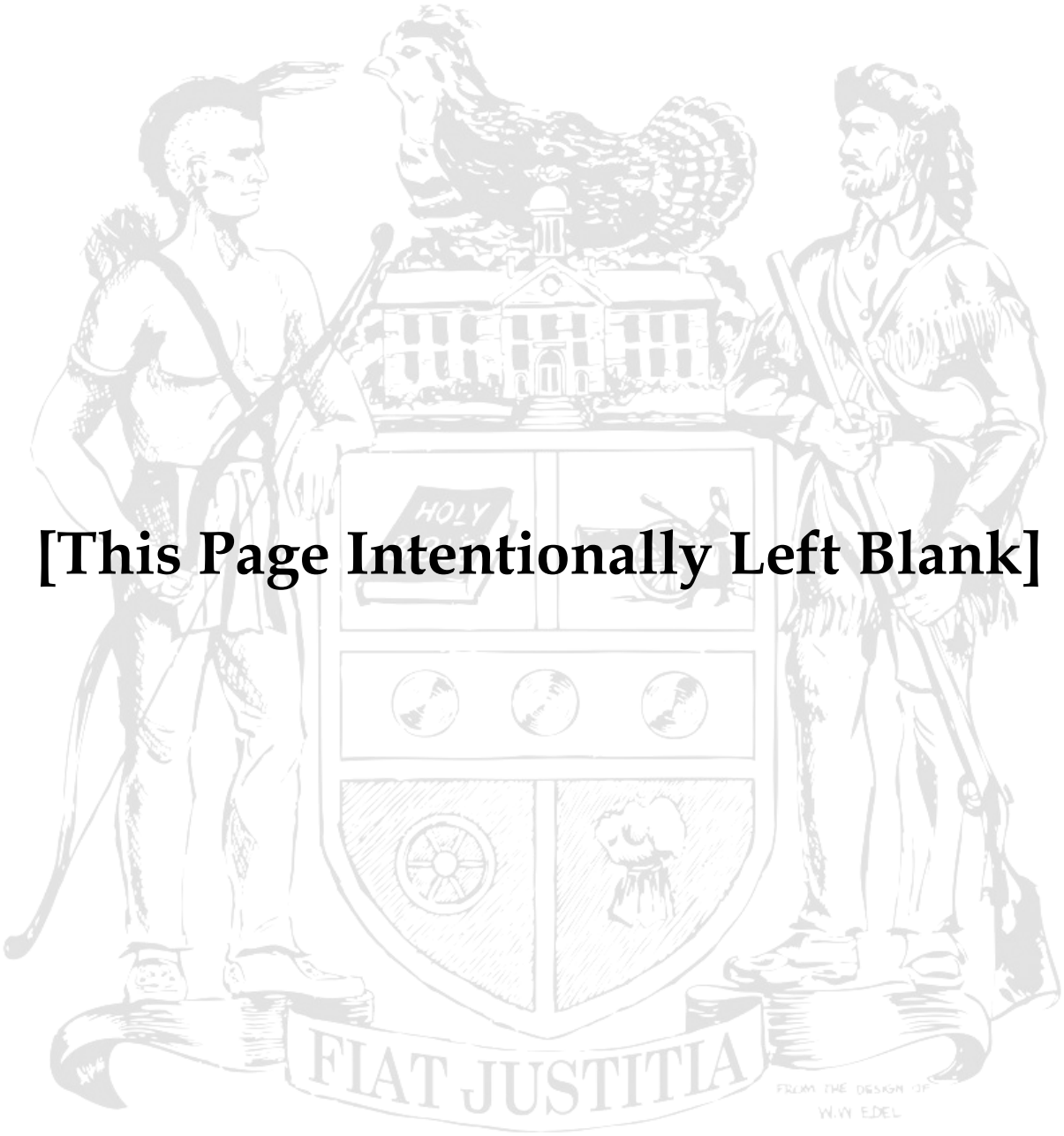
- **Goal: Transportation**
  - *Objectives*
    - Work with PennDOT to make cost-effective improvements to the region's street system to mitigate congestion and improve traffic safety
    - Continue to work with adjacent municipalities and PennDOT to carry out the PA 465/I-81 land use and traffic impact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



Building Massing Diagram
- Former IAC/Masland Site



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Fiscal Policies

OVERVIEW

The Government Finance Officers Association (GFOA) recommends fiscal policies in three areas: financial planning, revenue, and expenditures. The fiscal policies are to be developed by professional staff and formally adopted by the jurisdiction's governing board. A brief description of each policy, as presented by GFOA, is provided below:

Recommended 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
Recommended 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
One-time Revenues:	▪ Discourages use of one-time revenues for ongoing expenditures
Unpredictable Revenues:	▪ Provides guidelines on collection and use of major revenue considered unpredictable
Recommended 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

The financial planning policies of the Borough are as follows:

- **Balanced Operating Budget:** The Borough must adopt a balanced operating budget with estimated revenue equal to appropriated expenditures for all funds. (§503 of the Home Rule Charter (the "Charter") and §27-3 of the Carlisle Code of Ordinances (the "Carlisle Code")). The Borough's 2019 general fund budget is balanced under *scenario one* below. Other funds use a mixture of the scenarios identified.

  *Defining a Balanced Budget***:** The Borough considers a balanced budget to be one where revenues equal expenditures. However, the budget is also considered balanced in situations where total revenues are greater than total expenditures, in this case the budget would show a surplus. Finally, there are instances where the budget may reflect the use of fund balance from previous years on one-time or non-routine expenditures which is most prevalent when capital projects are financed using proceeds from previously issued debt.

  " The Borough's 2019 General Fund Budget is Balanced Under Scenario One! "

  Balanced Budget Scenarios

  Scenario One
  Revenues = Expenditures

  Scenario Two
  Revenues > Expenditures

  Scenario Three
  Revenues + Appropriated Fund Balances = Expenditures

- **Budget Appropriation Transfers:** The Borough Manager may transfer appropriations within an office or department. Any transfer of appropriations within any budget account in order to employ additional personnel requires Borough Council approval. Only

Borough Council may transfer appropriations among departments and funds. (§512 of the Charter and §27-8(B)).

- **Supplemental Budget Appropriations:** Borough Council is required to approve any increase in budget appropriations by amendment of the budget resolution. (§509 of the Charter and §27-8(A) of the Carlisle Code).
- **Long-Range Planning:** Periodically the Borough will conduct long-term projections of its finances.
- **Funding Capital Expenditures:** Funding for capital expenditures is not considered part of a balanced operating budget. Designated revenue, debt proceeds, grants, contributions, or cash reserves may provide funding for capital expenditures. (§505 of the Charter and §27-10 of the Carlisle Code).
- **Capital Improvement Plan:** Periodically the Borough will update its capital improvement plan to assess current capital assets and plan for future capital requirements.
- **Investments:** The Borough continues to follow §1316 of the Pennsylvania Borough Code (Investment of Funds) specifically identifying classes of approved investments.

REVENUE POLICIES

- **Generating Revenues:** Included as part of Borough Council's biennial goal planning process is an initiative for administrative staff to investigate revenue generating concepts.
- **Evaluating Fees:** The budget process includes an evaluation of all fees assessed by the Borough. If any fees need adjustment, recommendations are provided to Borough Council as part of the budget process and adopted at the December meeting of Borough Council.
- **One-time and Unpredictable Revenues**: Non-recurring revenue sources will only be used for specific expenditures such as special projects or capital expenditures. Such revenues will not be used to support recurring operating expenditures.
- **Uncollectible/Delinquent Accounts Receivable:** Only the Borough Manager has the authority to write off uncollectible/delinquent accounts receivable.

EXPENDITURE POLICIES

- **Funding Capital Projects:** The Borough will strive to first pay capital projects with cash reserves. If the Borough does not have sufficient cash reserves to fund capital projects, it may consider issuing debt to finance the projects. However, capital projects being financed will have a useful life of at least the term of the debt issued for the particular capital project.
- **Debt Limits:** The maximum amount of debt outstanding at any time must comply with provisions of the Pennsylvania Local Government Unit Debt Act (53 Pa. C.S. § 8001 *et. seq*.). This Act prohibits outstanding debt from exceeding 250% of the Borough's borrowing base which is defined as the arithmetic average of total revenues received for the three preceding fiscal years.
- **Debt Capacity:** The Borough will annually calculate target debt ratios. The Borough's debt capacity shall be maintained within the following guidelines:

- Tax-supported debt, net of any self-supporting debt, shall not exceed 2.0% of the total full value of taxable property within the Borough; and
- Annual tax-supported debt service shall not exceed 10%.

- **Self-supporting Debt:** The Borough will annually review the rates and charges of its enterprise systems to ensure they maintain their self-supporting nature. Enterprise debt will be considered self-supporting only if that enterprise fund generates sufficient revenue to cover operating expenses (net of depreciation) and debt service costs by at least 1.00 times.
- **Fixed Cost Burden:** The Borough will annually calculate a fixed cost burden that will measure the Borough's overall financial flexibility. The Borough's fixed cost burden shall be maintained within the following primary goal: A total of annual tax-supported debt service expenditures, the Borough's annual pension contributions, and the Borough's annual other post-employment benefit (OPEB) contributions shall not exceed 20% of general fund expenditures.
- **Fund Balance Reserves:** The Borough will strive to achieve fund balance reserves consistent with goals adopted by Borough Council. Below is each fund's adopted goal as a percentage of annual operating expenditures:

Fund	Reserve Goal
General	25%
Water	25%
Sewer	50%
Parking	50%
Solid Waste	25%

- **Financial Analysis:** Actual financial results will be analyzed regularly. Tools used to monitor the results are listed below:
  - notification provided by Borough's accounting system when accounts payable invoices are being processed and a particular account exceeds budget.
  - the director of finance will communicate significant budget variances in the monthly staff report.
  - department budget managers will provide updated projections for their respective departments as part of the annual budget process.
  - At least quarterly administrative staff will analyze "actual vs. budget" status and report the results to Borough Council.

HOME RULE CHARTER PROVISIONS

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

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

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

ADMINISTRATIVE ACTIONS

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

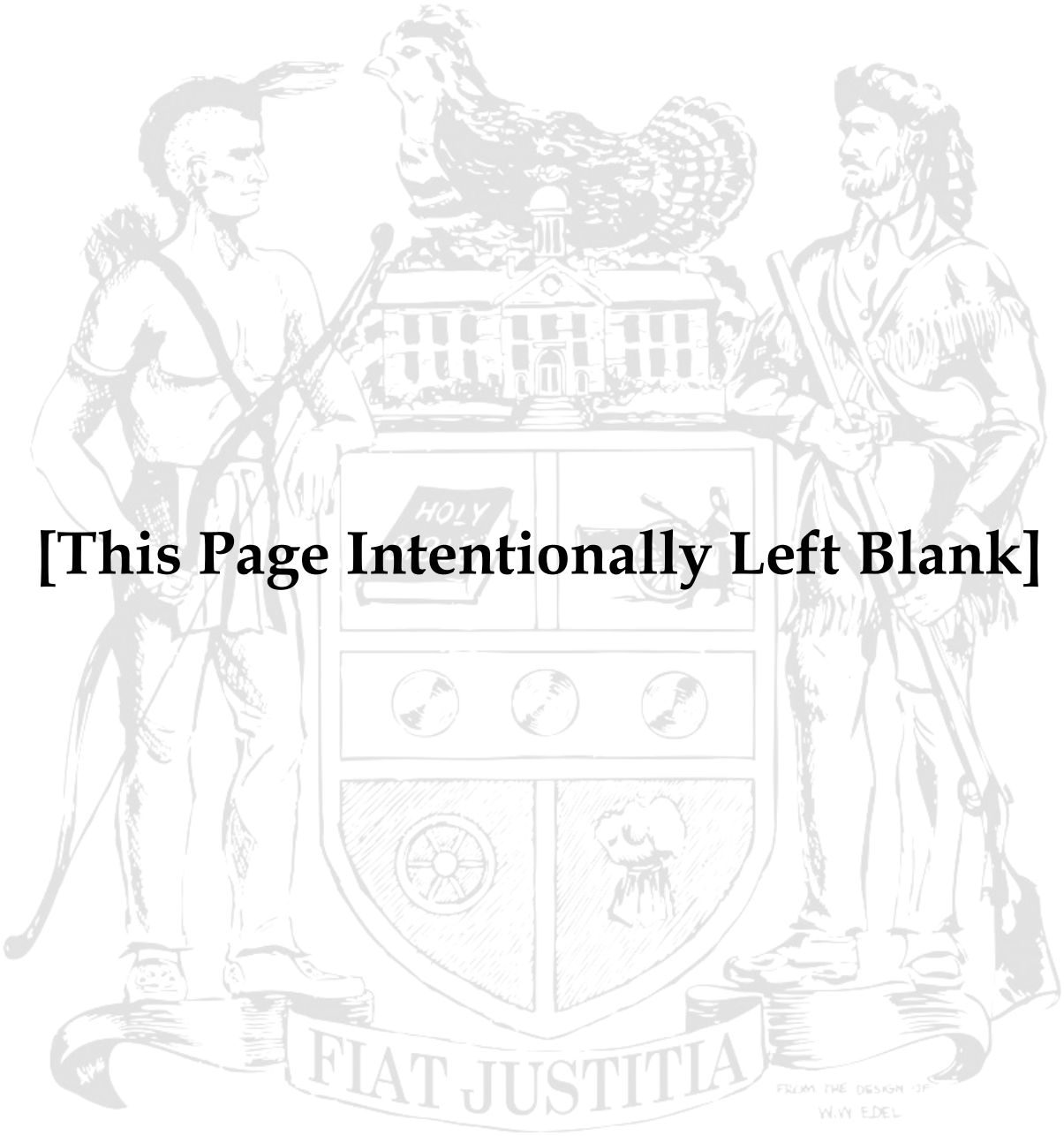
In early October the department of finance begins estimating revenue for the remainder of the current year and for the following year. Historical information, trends analysis, and current activities are the most common tools used to develop revenue estimates.

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 finance department and the Borough Manager work together to evaluate any changes needed to the original submissions. Follow up meetings may be held with department directors to evaluate any necessary changes to their budgets.

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

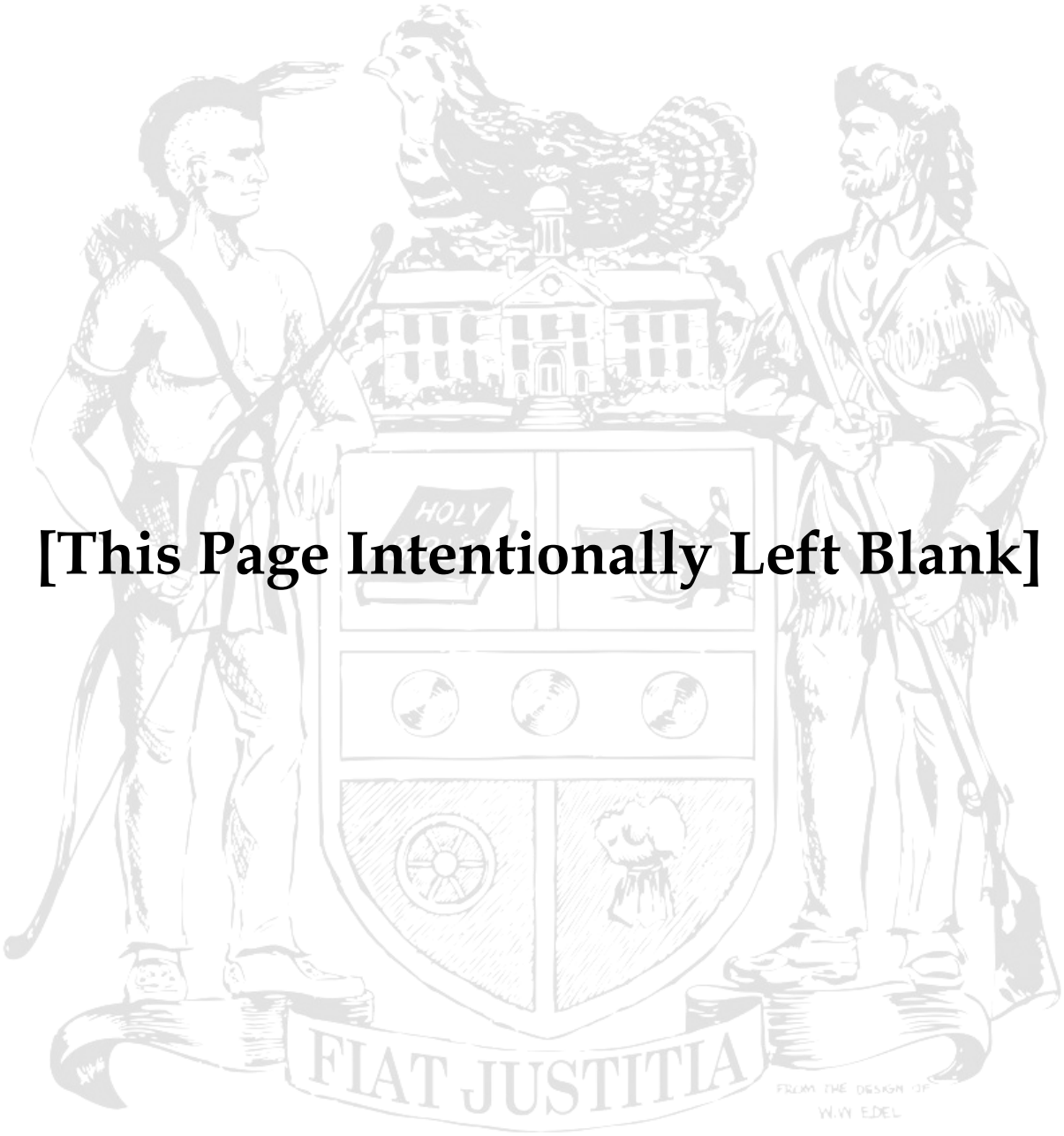
Budget Calendar

Table 1. Budget Calendar	
Date	**Description**
7/6	Budget Instructions Distributed
8/3	Capital Improvement Project Forms Due
8/3	Outside Agency Packets Mailed
8/17	2019 Budgets and 2018 Projections Completed in Accounting System
9/7-9/28	Department Operating & Capital Budget Review Meetings
9/12	Schedule Outside Agency Hearings for October Council Meeting
9/24-10/5	Budget Analysis and Preparation
9/28	Department Descriptive Information Due to Finance
9/28	Salary & Benefit Calculations Completed
10/5	Revenue Estimates Completed
10/11	Outside Agency Hearings
10/12	Fund Balance Estimates Completed
10/12	Tax Rate/Fee Increases Decisions Finalized
10/23	Meeting with IMA Townships
10/15-10/26	Final Analysis & Review
10/22-10/26	Senior Staff Budget Review
10/26-11/2	Borough Manager's Budget Message Completed
11/2	Budget Books to Borough Council
11/13-11/14	Council Budget Hearings
11/19	Budget Public Hearing Advertised
11/19-12/13	Public Review of Budget
12/13	Budget Public Hearing Advertised
12/13	Council Budget, CIP Resolutions, & Tax/Fee Ordinances Adopted



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FINANCIAL SUMMARIES



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Fund Descriptions & Structure

OVERVIEW

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

Carlisle, similar to other state and local governments, uses fund accounting to ensure compliance with finance-related legal requirements. Each fund is a separate accounting entity. A fund is a group of related accounts used to maintain control over resources segregated for specific activities and objectives. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenue, and expenditures. All 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 Borough uses the Modified Accrual Basis of Accounting for budgeting purposes. "

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 however not all funds are actively budgetted.

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	Capital Projects	Modified Accrual	Modified Accrual
Community Development Block Grant	Governmental	Non-Major	Special Revenue	N/A	Modified Accrual
Highway Aid	Governmental	Non-Major	Special Revenue	Modified Accrual	Modified Accrual
DARE	Governmental	Non-Major	Special Revenue	N/A	Modified Accrual
Recreation Fund	Governmental	Non-Major	Special Revenue	N/A	Modified Accrual
Fort Letort	Governmental	Non-Major	Special Revenue	N/A	Modified Accrual
Asset Forfeiture	Governmental	Non-Major	Special Revenue	N/A	Modified Accrual
Water	Proprietary	Major	Enterprise	Modified Accrual	Accrual
Stormwater	Proprietary	Major	Enterprise	Modified Accrual	Accrual
Sewer	Proprietary	Major	Enterprise	Modified Accrual	Accrual
Parking	Proprietary	Non-Major	Enterprise	Modified Accrual	Accrual
Solid Waste	Proprietary	Non-Major	Enterprise	Modified Accrual	Accrual
Municipal Authority	Proprietary	Non-Major	Enterprise	N/A	Accrual
Police Pension	Fiduciary	Non-Major	Pension Trust	N/A	Accrual
Non-Uniform Pension	Fiduciary	Non-Major	Pension Trust	N/A	Accrual
Management Pension	Fiduciary	Non-Major	Pension Trust	N/A	Accrual
Cemetery	Fiduciary	Non-Major	Pension Trust	N/A	Accrual
Tax Collection	Fiduciary	Non-Major	Agency	N/A	Accrual

MAJOR FUND DESCRIPTIONS

- **General –** The General Fund is the general operating fund of the Borough. This fund is used to account for all financial transactions except those required to be accounted for in another fund. This is a budgeted fund, and any unrestricted fund balances are considered as resources available for use.

- **Capital Projects Fund –** The capital projects fund is a governmental fund used to account for financing capital outlays other than those from special assessment and proprietary funds.

- **Water –** The Water Fund is used to account for the financing of water and related services, including laboratory analysis, to the Borough, its residents, business establishments and various customers within the proximity of the Borough.

- **Stormwater –** The Stormwater Fund is a new fund being established for 2019. It is used to account for the financing of stormwater and related services, to the Borough, its residents, business establishments and various customers within the proximity of the Borough. Expenses related to this fund were recorded in the General Fund in prior years.

- **Sewer –** The Sewer Fund is used to account for the financing of wastewater treatment services, including laboratory analysis, for the Borough, its residents, business establishments and various customers within the proximity of the Borough.

NON-MAJOR FUND DESCRIPTIONS

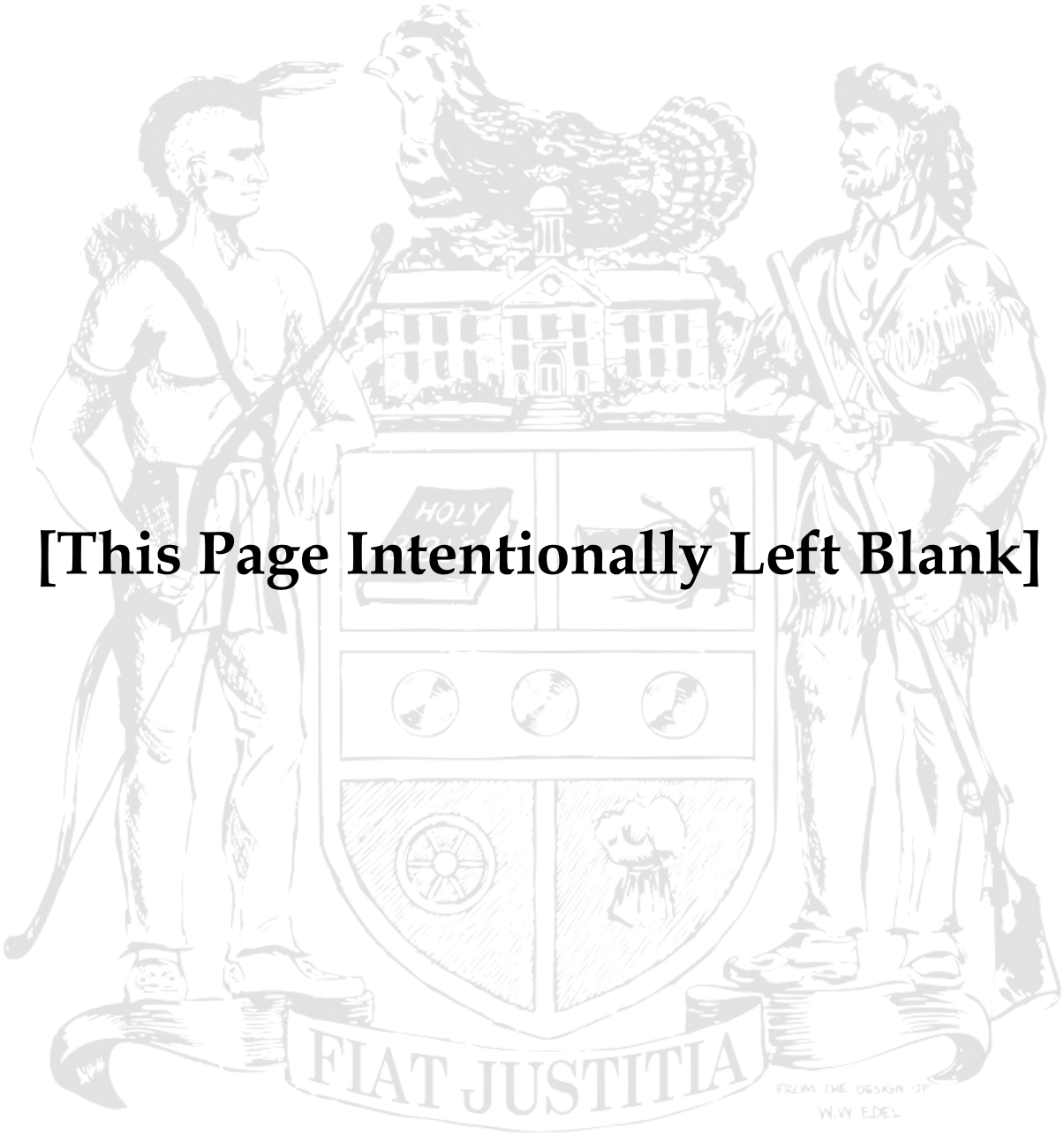
- **Highway Aid** – The Highway Aid Fund is used to account for state liquid fuels tax revenue and expenditures that are restricted to be used for building, improving, and maintaining local roads and bridges.

- **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 where necessary for further clarification. These graphic summaries begin with a consolidated overview of all funds followed with a presentation for each of our major funds in the following order: general fund, water fund, stormwater fund, sewer fund, solid waste fund, capital projects fund, and highway aid fund.



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Consolidated Budget Summary

OVERVIEW

The consolidated budget overview begins with a look at anticipated fund balances and cash reserves for the Borough's budgeted primary funds. This analysis is then followed by financial summaries showing total sources and uses by fund, tables of revenue and expenditures by fund over years, followed by a table of revenue and expenditures by category over years. The consolidated overview summaries then break down into separate graphic presentations of revenue and expenditures: using tables to show information by either category, department, or fund; using line graphs to compare information over years; and using pie charts to show information by categories or funds.

The remainder of this chapter is then broken out by individual fund summaries generally follow this format:

- a description of the fund
- highlights for the 2019 budget year
- a table showing both revenue and expenditures by category and years;
- a line graph comparing revenue by years;
- a pie chart showing revenue by category;
- a line graph comparing expenditures by years;
- a pie chart showing expenditures by category; and
- a summary description of major revenue and other sources (**a more detailed description of expenditures and other uses is not included here because the section "Operating Budgets" more fully describes those activities**);

The exceptions to the above format are the capital projects fund and the highway aid fund which are primarily single category funds (capital projects). The stormwater fund is treated differently this year because 2019 is the year in which it was established. Please note that when no year is given in a graphic presentation, the information is for 2019.

FUND BALANCE AND CASH RESERVE ANALYSIS

Fund Balance is the measurement of available financial resources. As discussed in the Fiscal Policies section of this budget it is Borough policy to achieve and maintain fund balance reserves based on a percentage of annual operating expenditures recapped as shown to the right.

Fund	Reserve Goal
General	25%
Water	25%
Sewer	50%
Parking	50%
Solid Waste	25%

The Borough uses two methods (CAFR Fund Balance and Budgetary Fund Balance) to calculate and measure fund balance. Both methods serve as a tool to understanding available financial resources.

Method 1: CAFR Fund Balance

The Borough calculates estimated CAFR fund balance using beginning balances that agree with our Annual CAFR. This method considers all unrestricted fund balance (which includes committed fund balance, assigned fund balance, and unassigned fund balance). To develop this estimate the Borough begins with the audited fund balances of the second year prior to the proposed budget year. For example, with regard to the 2019 budget, the Borough uses December 31, 2017 as a starting point. Staff then adds projections for 2018 to develop estimated December 31, 2018 fund balances. Those balances are then used to estimate fund balances at December 31, 2019. It should be noted that all expenditures and revenue sources that pertain to fund balance other than unrestricted are excluded (e.g. any receipt or use of bond funds are not included in the calculation below as they are treated as restricted fund balance).

Benefit of this Method: This method identifies if the Borough is maintaining adequate levels of fund balance to mitigate current and future risks (e.g. revenue shortfalls and unanticipated expenditures) and ensures stable tax rates.

Table 3.

CAFR Fund Balance Projections

Description	01 General	06 Water	08 Sewer	09 Solid Waste	32 Parking
12/31/17 Unassigned Fund Balance	$ 6,553,178	$ 6,359,910	$ 13,102,242	$ 229,777	$ 922,259
Projected 2018 Revenues	12,579,838	4,573,033	6,687,777	867,994	681,490
Projected 2018 Expenses	(12,073,261)	(3,959,887)	(5,486,159)	(779,326)	(638,555)
Projected 2018 Net Activity	506,577	613,146	1,201,618	88,668	42,935
Projected 12/31/18 Fund Balance	$ 7,059,755	$ 6,973,056	$ 14,303,860	$ 318,445	$ 965,194
Budget 2019 Revenues	12,639,672	4,623,130	9,314,119	822,350	715,050
Budget 2019 Expenses	(12,639,672)	(5,123,130)	(8,145,764)	(780,897)	(823,745)
Budget 2019 Net Activity	-	(500,000)	1,168,355	41,453	(108,695)
Projected 12/31/19 Fund Balance	**$ 7,059,755**	**$ 6,473,056**	**$ 15,472,215**	**$ 359,898**	**$ 856,499**
% Increase or Decrease Vs '18 Projections	0.00%	-7.17%	8.17%	13.02%	-11.26%
Projected 12/31/19 unassigned fund balance as % of annual operating expenses (based on '19 Budget)	55.85%	165.20%	275.18%	46.09%	139.11%

Method 2: Budgetary Fund Balance

The Borough developed and utilizes this measurement to indicate what our available cash reserves would be through the end of the 2019 budget year. This indicates what we have available to repay long-term debt, reduce property taxes, add new programs, expand existing programs, or otherwise enhance the financial position of the Borough in accordance with other established policies. The method of calculation is similar to the CAFR Fund Balance method above, however the starting balances are the cash balances that are not restricted or reserved for other purposes.

Benefit of this Method: This method identifies if the Borough is maintaining adequate cash reserve levels to mitigate short-term risks (e.g. unexpected expenditures) and ensures that the Borough has enough in emergency reserves to cover an extended period of unfunded operating expenses.

Table 4.

Budgetary Fund Balance Projections

Description	01 General	06 Water	08 Sewer	09 Solid Waste	32 Parking
12/31/17 Available Reserves	$ 5,050,837	$ 4,002,773	$ 7,350,549	$ 233,746	$ 801,868
Projected 2018 Revenues	12,579,838	4,573,033	6,687,777	867,994	681,490
Projected 2018 Expenses	(12,073,261)	(3,959,887)	(5,486,159)	(779,326)	(638,555)
Projected 2018 Net Activity	506,577	613,146	1,201,618	88,668	42,935
Projected 12/31/18 Available Reserves	$ 5,557,414	$ 4,615,918	$ 8,552,167	$ 322,414	$ 844,803
Budget 2019 Revenues	12,639,672	4,623,130	9,314,119	822,350	715,050
Budget 2019 Expenses	(12,639,672)	(5,123,130)	(8,145,764)	(780,897)	(823,745)
Budget 2019 Net Activity	-	(500,000)	1,168,355	41,453	(108,695)
Projected 12/31/19 Available Reserves	**$ 5,557,414**	**$ 4,115,918**	**$ 9,720,522**	**$ 363,867**	**$ 736,108**
% Increase or Decrease Vs '18 Projections	0.00%	-10.83%	13.66%	12.86%	-12.87%
Projected 12/31/19 reserves as % of annual operating expenses (based on '19 Budget)	43.97%	105.04%	172.88%	46.60%	119.56%

Fund Balance Change Analysis

In 2019 several funds exceed a 10% change in projected fund balances. The primary reason for these changes are as follows:

Water Fund: The water fund has seen increases greater than 10% in it's fund balance for the last several years. The reason for this is an intentional increase in water rates to assist in paying for an extensive capital projects plan that was developed after an engineering study identified improvements needed to existing infrastructure. This is marks the first of several years where the Borough will begin to draw down on these reserves to fund part of its capital projects program through pay-as-you-go.These improvements are long overdue and will go on indefinitely so the Borough is working to establish a mixture of pay-as-you-go and debt funding sources.

Sewer Fund: The sewer fund has also seen increases greater than 10% in it's fund balance over the last several years. The reason for this is an intentional increase in sewer rates to assist in paying for an extensive capital projects plan that was developed after an engineering study identified improvements needed to existing infrastructure. These improvements are long overdue and will continue indefinitely. The large reserves on hand will be used over the next 5 years to fund part of the capital improvement plan in a format that uses a mixture of debt and pay-as-you-go financing.

Solid Waste Fund: The solid waste fund shows an increase greater than 10% in 2019 due to an attempt to build a reserve in the fund. In past years this fund has been unsuccessful in meeting council's goal for reserves and 2019 marks the first year that this was achieved. The reserves are needed due to potential massive increases in our solid waste program as we move forward. These increases are due to worldwide changes in recycling markets resulting in much higher solid waste management fees passed on to consumers.

Parking Fund: The parking fund is showing a decrease in fund balance under the budgetary fund balance projections of 12.87% and this is primarily the result of purposefully using fund balance to fund the purchase of smart meters. The parking fund has strong reserves which the Borough is able to dip into to help bring the Borough into the 21st century with smart meter technology.

Table 5.

Consolidated Budget Summary

Fund	Name	Sources	Uses	Difference
01	General Fund	12,639,672	12,639,672	-
06	Water Fund	7,490,819	7,490,819	-
07	Stormwater Fund	1,426,779	1,426,779	-
08	Sewer Fund	15,330,091	14,161,736	1,168,355
09	Solid Waste Fund	873,850	832,397	41,453
18	Capital Projects Fund	10,921,473	10,921,473	-
32	Parking Fund	970,153	968,745	1,408
35	Highway Aid Fund	1,286,000	1,286,000	-
	Total	50,938,837	49,727,621	

Table 6.

Revenue & Expenditures by Fund

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Revenue							
General Fund	16,934,589	12,864,091	12,791,498	15,068,280	18,220,627	12,614,502	12,639,672
Capital Projects	-	-	-	-	6,249,723	11,296,167	10,921,473
Highway Aid	360,611	388,521	428,384	506,083	536,274	890,262	1,286,000
Water	3,605,477	4,157,530	4,244,146	4,298,554	5,218,437	6,573,176	7,490,819
Stormwater	-	-	-	-	-	-	1,426,779
Sewer	5,576,637	5,852,176	5,915,568	6,285,265	7,081,957	11,274,963	15,330,091
Solid Waste	647,052	654,048	697,434	705,979	858,214	870,258	873,850
Parking	530,440	620,750	634,639	680,149	693,476	796,500	970,153
Total	27,654,806	24,537,116	24,711,669	27,544,310	38,858,708	44,315,828	50,938,837
Expenditures							
General	15,808,566	11,727,462	13,240,224	14,024,825	18,298,266	12,614,502	12,639,672
Capital Projects	-	-	-	-	3,803,145	11,296,167	10,921,473
Highway Aid	236,208	382,814	268,177	539,059	469,996	890,262	1,286,000
Water	2,902,729	3,134,373	3,133,331	3,316,874	3,453,963	6,267,888	7,490,819
Stormwater	-	-	-	-	-	-	1,426,779
Sewer	3,811,783	3,887,103	4,040,281	3,951,561	4,285,517	11,274,963	14,161,736
Solid Waste	709,980	676,855	682,444	720,909	711,181	870,258	832,397
Parking	323,758	386,413	415,593	416,725	462,635	774,272	968,745
Total	23,793,024	20,195,020	21,780,050	22,969,953	31,484,703	43,988,312	49,727,621

Table 7.

Revenue & Expenditures by Category

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Revenue							
Real Property Taxes	4,638,189	4,596,658	4,657,470	4,671,284	5,006,111	5,088,825	5,189,314
Other Local Taxes	2,920,658	2,971,873	3,172,276	2,949,528	3,182,191	3,020,500	3,013,700
Licenses & Permits	589,654	500,148	490,513	622,317	852,110	606,665	641,300
Fines & Forfeits	268,742	302,114	273,303	264,705	256,495	288,096	276,760
Interest and Rents	245,050	243,520	245,562	273,259	371,107	243,869	335,940
Intergovernmental	1,963,119	1,458,229	1,655,335	2,304,831	3,670,057	6,403,432	8,111,621
Charges for Services	9,258,125	10,013,705	10,513,652	11,020,233	11,461,505	11,833,186	12,821,382
Other Revenue	1,661,153	1,377,982	1,841,409	1,575,709	2,887,033	5,940,345	6,049,717
Transfers In	1,714,432	2,159,328	1,851,529	1,903,159	4,963,991	2,458,594	2,727,283
Bond Proceeds	4,397,198	989,251	10,620	1,959,285	6,208,108	-	465,479
Fund Balance	-	-	-	-	-	8,432,316	11,306,341
Total	27,656,320	24,612,808	24,711,669	27,544,310	38,858,708	44,315,828	50,938,837
Expenditures							
Salaries, Wages, & Benefits	10,388,704	10,318,105	10,627,456	10,714,798	11,080,724	11,353,403	11,720,278
Supplies, Services, & Utilities	5,797,220	6,222,844	6,311,419	6,887,889	5,764,488	6,806,269	6,736,281
Debt Service	5,311,509	1,073,766	1,696,014	1,666,499	5,291,273	3,526,720	3,572,849
Capital Expenditures	698,846	524,810	1,389,280	2,010,880	4,449,962	20,164,126	25,070,930
Transfers Out	1,607,565	2,064,349	1,755,881	1,689,887	4,898,256	2,137,794	2,627,283
Total	23,803,844	20,203,874	21,780,050	22,969,953	31,484,703	43,988,312	49,727,621

Table 8.

Revenue Summary by Fund

	General Fund (01)	Cap. Proj. Fund (18)	Highway Aid Fund (35)	Water Fund (06)	Stormwater Fund (07)	Sewer Fund (08)	Solid Waste Fund (09)	Parking Fund (32)	Total
Real Property Taxes	5,189,314	-	-	-	-	-	-	-	5,189,314
Other Local Taxes (Act 51	3,013,700	-	-	-	-	-	-	-	3,013,700
Licenses & Permits	641,300	-	-	-	-	-	-	-	641,300
Fines & Forfeits	170,760	-	-	-	-	-	-	106,000	276,760
Interest & Rents	94,790	3,500	11,000	179,500	-	36,400	650	10,100	335,940
Intergovernmental	819,690	4,051,502	553,000	-	143,400	2,501,329	42,700	-	8,111,621
Charges for Services	254,700	-	-	4,037,492	750,000	6,410,590	775,000	593,600	12,821,382
Other Revenue	470,600	4,799,267	-	386,800	17,900	365,800	4,000	5,350	6,049,717
Transfers In	1,984,818	673,127	-	19,338	50,000	-	-	-	2,727,283
Bond Proceeds	-	-	-	-	465,479	-	-	-	465,479
Fund Balance	-	1,394,077	722,000	2,867,689	-	6,015,972	51,500	255,103	11,306,341
Total	12,639,672	10,921,473	1,286,000	7,490,819	1,426,779	15,330,091	873,850	970,153	50,938,837

Graph 1.

Total Revenue by Year

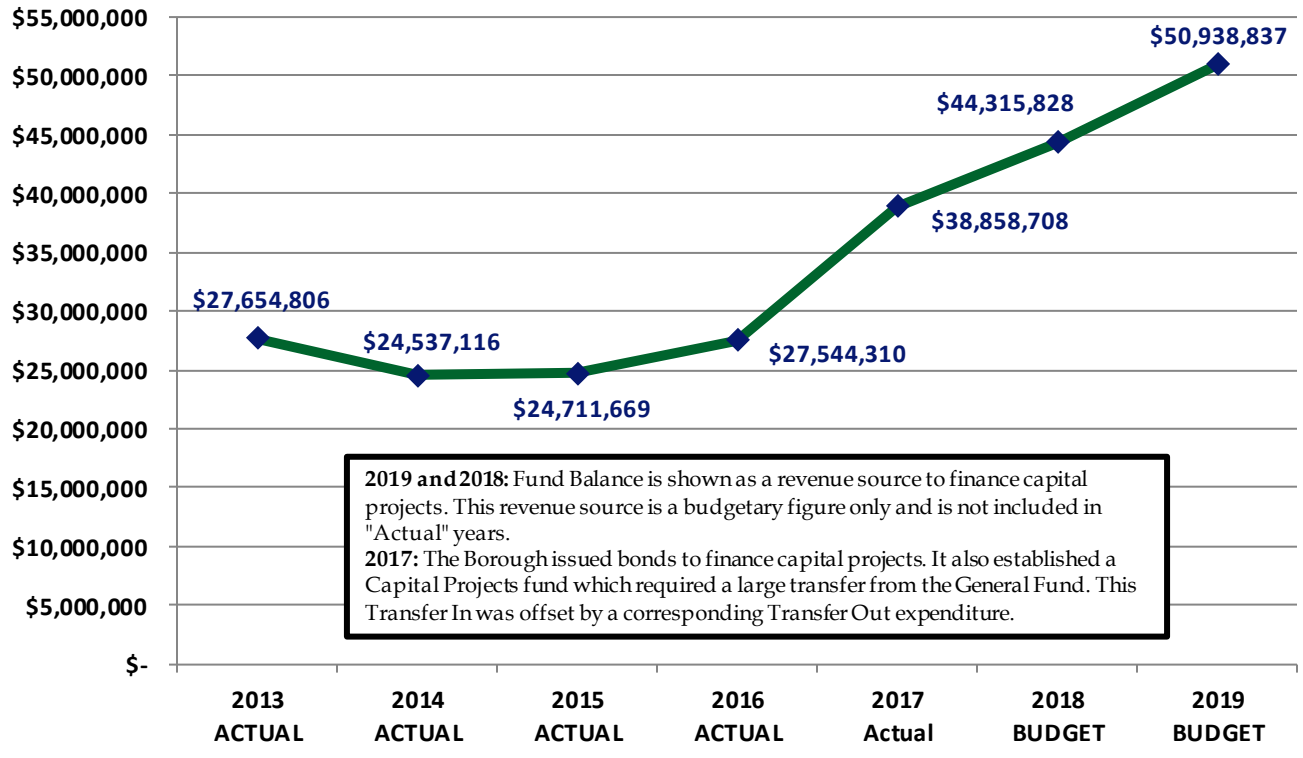


Chart 2.

Total Revenue by Fund

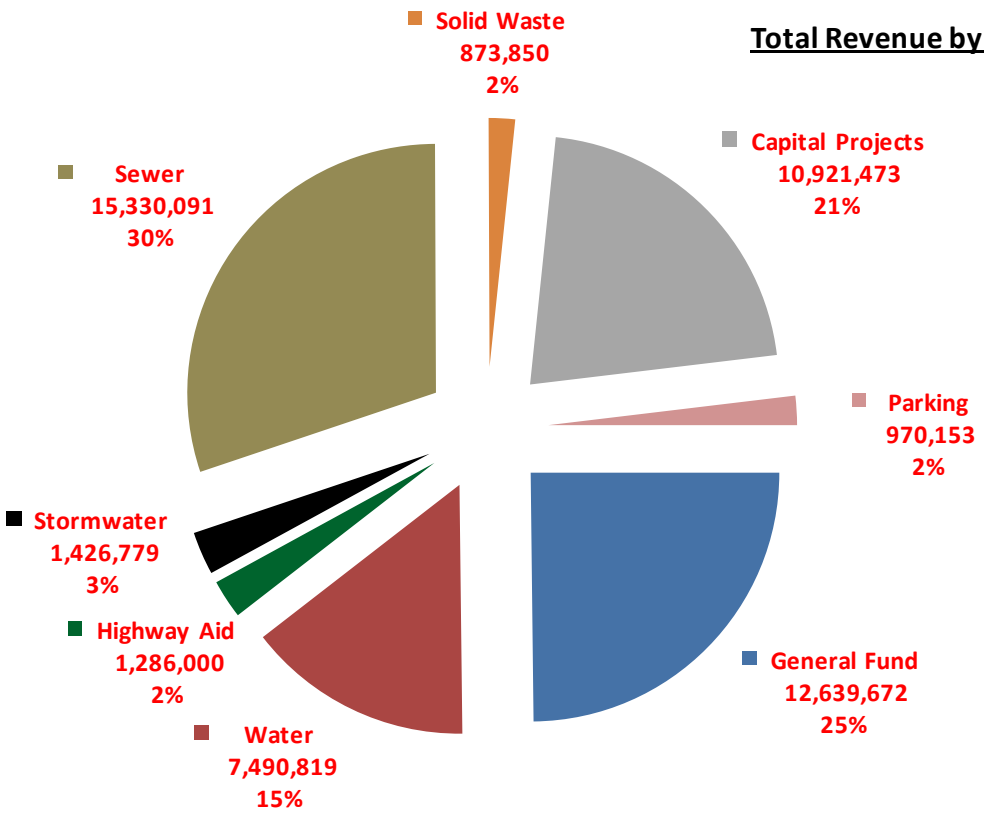


Chart 3.

Total Revenue by Category

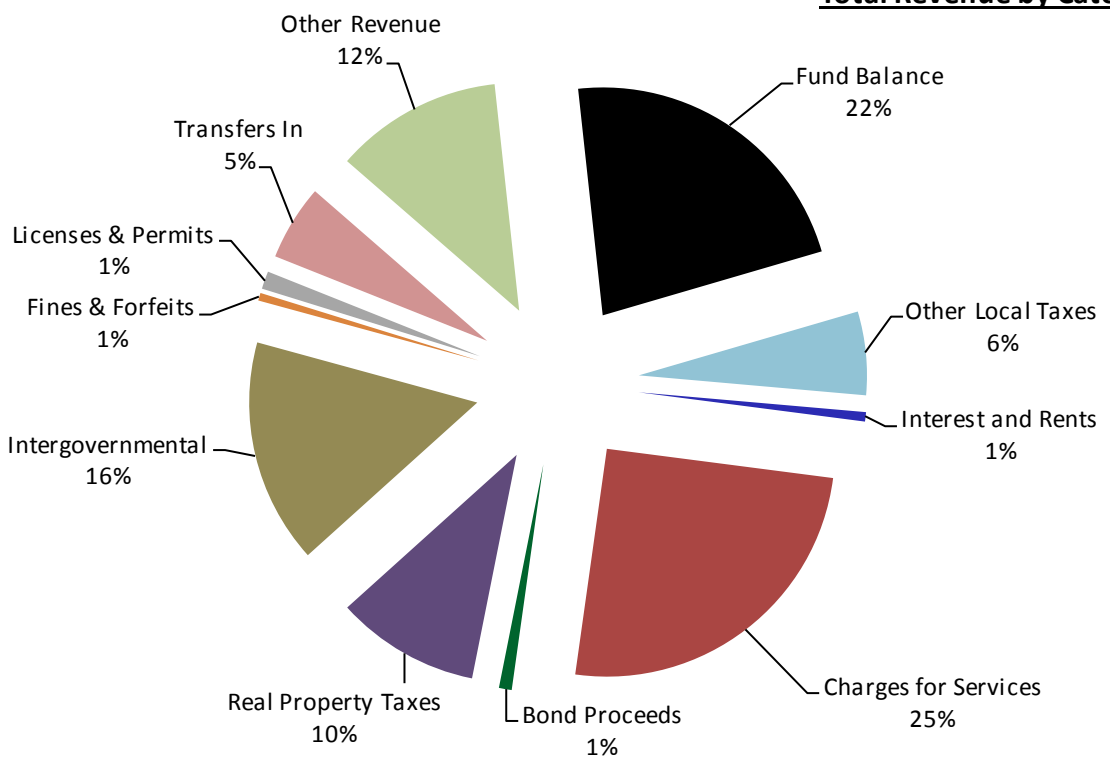


Table 9.

Expenditures by Department

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Administration	1,303,566	1,292,687	1,342,685	1,308,529	1,366,434	1,889,343	1,688,957
Finance	8,652,331	4,959,381	5,385,288	5,405,354	12,315,979	8,074,986	8,962,486
Fire	943,202	938,693	1,479,366	897,246	2,101,520	1,076,098	1,007,540
Police	3,951,136	4,092,756	4,173,315	4,001,423	4,186,049	4,320,244	4,451,705
Public Works	3,177,781	3,184,371	3,607,376	4,406,835	4,466,574	13,355,945	14,052,676
Parks and Recreation	1,389,150	1,115,103	1,051,027	2,088,104	1,889,158	1,835,789	1,978,063
Water Resources	4,386,678	4,620,883	4,740,993	4,862,462	5,158,989	13,435,907	17,586,194
Total	23,803,844	20,203,874	21,780,050	22,969,953	31,484,703	43,988,312	49,727,621

Chart 4.

Total Expenditures by Fund

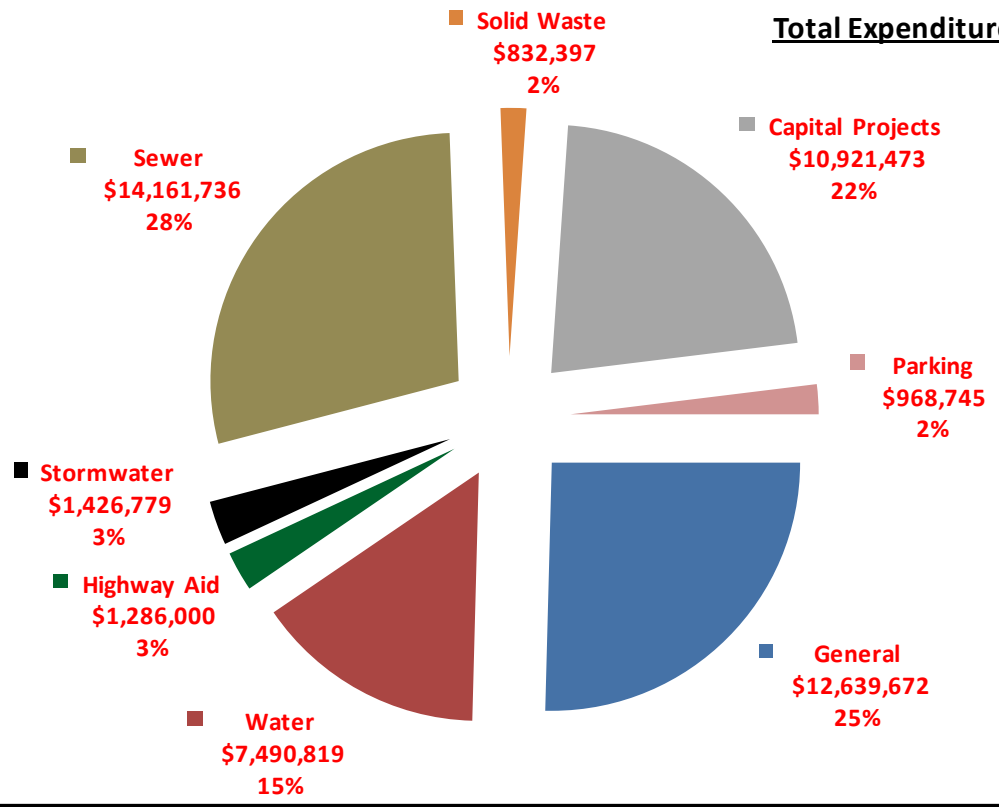


Table 10.

Expenditure Summary by Fund & Department

	General Fund (01)	Cap. Proj. Fund (18)	Highway Aid Fund (35)	Water Fund (06)	Stormwater Fund (07)	Sewer Fund (08)	Solid Waste Fund (09)	Parking Fund (32)	Total
1. Department of Administration									
400 Borough Council	176,424	-	-	-	-	-	-	-	176,424
401 Manager's Office	456,920	-	-	-	-	-	-	-	456,920
404 Legal Services	156,500	-	-	-	-	-	-	-	156,500
406 Personnel	183,117	-	-	-	-	-	-	-	183,117
407 Information Technology	305,780	19,000	-	-	-	-	-	-	324,780
467 Outside Agencies	6,800	-	-	-	-	-	-	116,300	123,100
486 Property & Casualty Insurance	109,275	-	-	41,733	-	114,707	-	2,401	268,116
Total	1,394,816	19,000	-	41,733	-	114,707	-	118,701	1,688,957
2. Department of Finance									
402 Finance Operations	416,295	-	-	-	-	-	-	-	416,295
402 Water Billing & Collection	-	-	-	286,366	-	-	-	-	286,366
402 Stormwater Billing & Collection	-	-	-	-	24,126	-	-	-	24,126
402 Sewer Billing & Collection	-	-	-	-	-	273,641	-	-	273,641
403 Tax Collection	119,598	-	-	-	-	-	-	-	119,598
445 Parking Operations	-	-	-	-	-	-	-	375,159	375,159
446 Parking Garage	-	-	-	-	-	-	-	305,805	305,805
472 Debt Service	505,049	279,621	-	951,067	27,005	1,687,191	7,513	115,403	3,572,849
481 Water Authority	-	-	-	8,850	-	-	-	-	8,850
481 Sewer Authority	-	-	-	-	-	15,200	-	-	15,200
488 Unallocated Employee Benefits	821,023	-	-	34,557	31,511	44,995	-	5,228	937,314
492 Transfers Out	673,127	50,000	-	855,612	191,696	784,950	23,449	48,449	2,627,283
Total	2,535,092	329,621	-	2,136,452	274,338	2,805,977	30,962	850,044	8,962,486
3. Fire Department									
411 Fire Department	1,007,540	-	-	-	-	-	-	-	1,007,540
Total	1,007,540	-	-	-	-	-	-	-	1,007,540
4. Police Department									
41A Police Administration	739,804	6,000	-	-	-	-	-	-	745,804
41I Police Investigation	380,389	-	-	-	-	-	-	-	380,389
41P Police Patrol	3,238,512	87,000	-	-	-	-	-	-	3,325,512
Total	4,358,705	93,000	-	-		-	-	-	4,451,705
5. Department of Public Works									
408 Public Works Administration	436,699	16,000	-	-	-	-	-	-	452,699
409 Borough Hall Maintenance	115,385	176,000	-	-	-	-	-	-	291,385
413 Code Enforcement	374,294	8,582,567	657,000	-	-	-	-	-	9,613,861
430 Public Works Field Operations	743,419	212,534	629,000	-	-	-	-	-	1,584,953
431 Street Cleaning	-	-	-	-	119,933	-	-	-	119,933
433 Traffic Control	278,153	616,000	-	-	-	-	-	-	894,153
434 Street Lighting	294,257	-	-	-	-	-	-	-	294,257
427 Solid Waste Collection & Disposal	-	-	-	-	-	-	801,435	-	801,435
Total	2,242,207	9,603,101	1,286,000	-	119,933	-	801,435	-	14,052,676
6. Department of Parks & Recreation									
451 Parks & Recreation Admin.	218,515	-	-	-	-	-	-	-	218,515
452 Recreation Services	209,399	-	-	-	-	-	-	-	209,399
453 Swimming Pool	166,023	46,000	-	-	-	-	-	-	212,023
454 Parks Maintenance	399,500	521,651	-	-	-	-	-	-	921,151
455 Shade Trees	7,000	-	-	-	-	-	-	-	7,000
458 Community Center	100,875	309,100	-	-	-	-	-	-	409,975
Total	1,101,312	876,751	-	-	-	-	-	-	1,978,063
7. Department of Water Resources									
425 Sewer Collection System	-	-	-	-	-	8,122,851	-	-	8,122,851
447 Stormwater Operations	-	-	-	-	1,032,508	-	-	-	1,032,508
449 Water Lines Maintenance	-	-	-	3,247,012	-	-	-	-	3,247,012
450 Water Meter Maintenance	-	-	-	38,439	-	-	-	-	38,439
44L Water Lab	-	-	-	169,598	-	-	-	-	169,598
44P Water Treatment Plant	-	-	-	1,857,585	-	-	-	-	1,857,585
42L Sewer Lab	-	-	-	-	-	609,695	-	-	609,695
42M Lift Stations	-	-	-	-	-	357,785	-	-	357,785
42P Wastewater Treatment Plant	-	-	-	-	-	1,445,928	-	-	1,445,928
42S Sludge Removal	-	-	-	-	-	704,793	-	-	704,793
Total	-	-	-	5,312,634	1,032,508	11,241,052	-	-	17,586,194
Total Expenditures	12,639,672	10,921,473	1,286,000	7,490,819	1,426,779	14,161,736	832,397	968,745	49,727,621

Chart 5.

Total Expenditures by Department

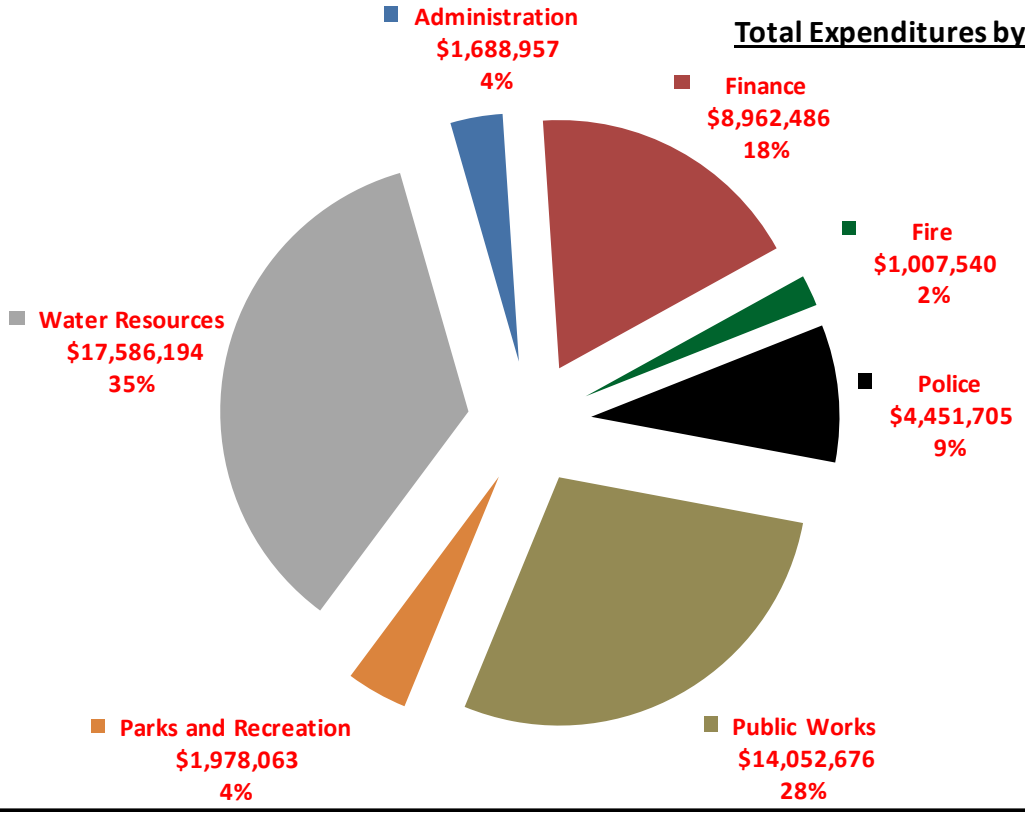
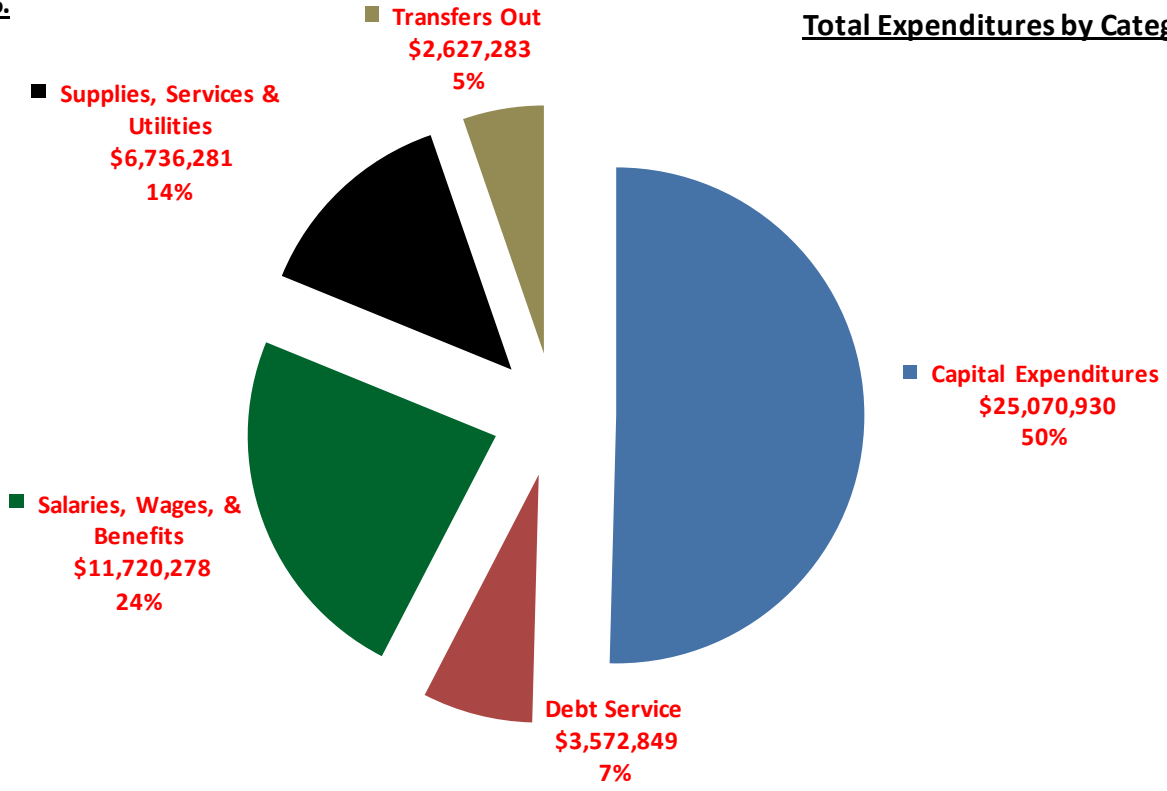
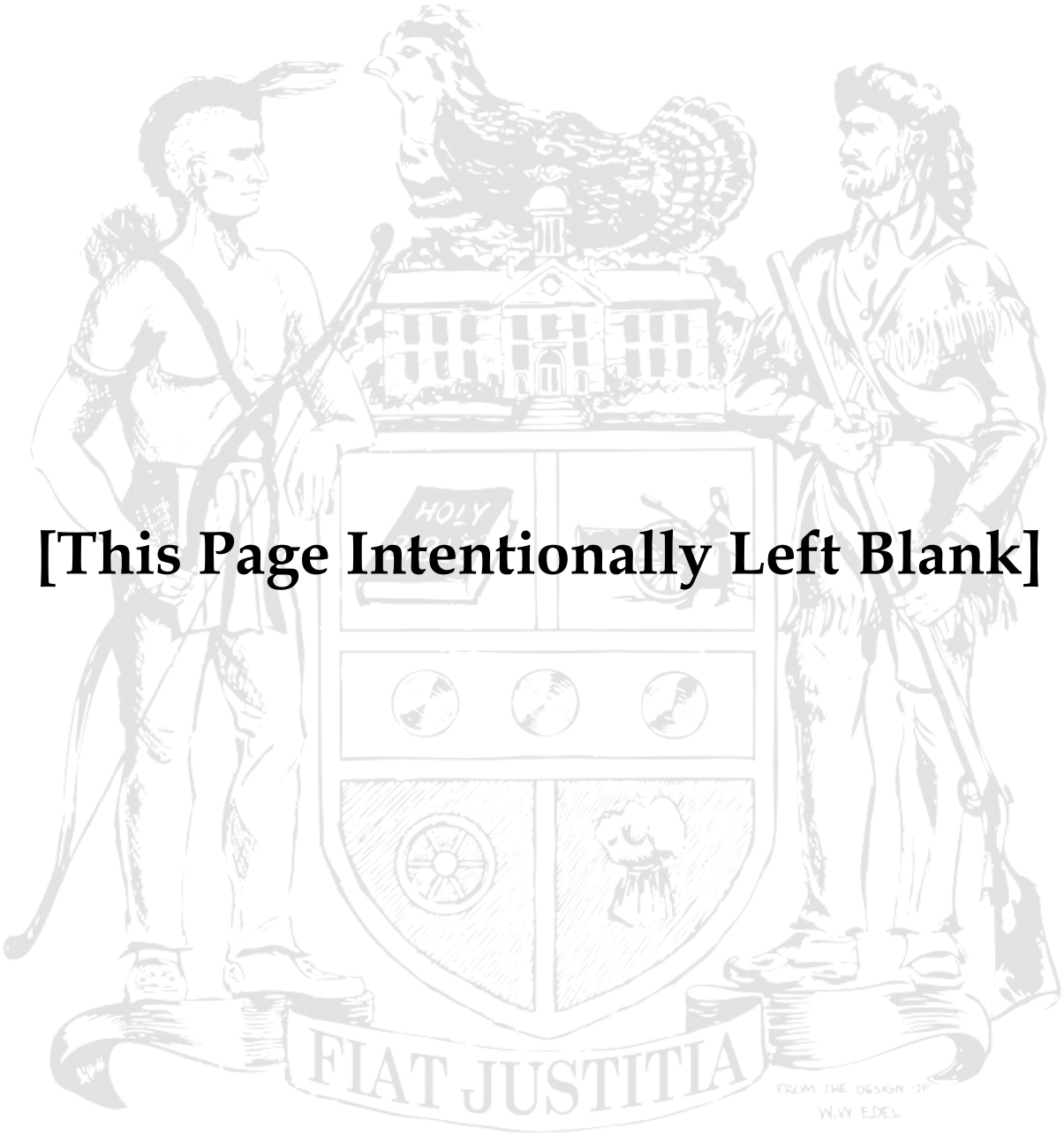


Chart 6.

Total Expenditures by Category





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General Fund Summary

Fund Description:
The General Fund is the largest governmental fund and is the Borough's chief operating fund. This fund is used to account for all financial transactions except those required to be accounted for in another fund. Departments included in this fund include Administration, Finance, Fire, Police, Public Works, and Parks & Recreation. This is a budgeted fund, and any unrestricted fund balances are considered as resources available for use.

FUND HIGHLIGHTS

- **Revenues:** The 2019 general fund budget anticipates that revenues will increase by less than 1% (net of transfers) which can be attributed to increased values on market value of real property. As well as anticipated increases in State Aid for pension contributions. The general fund will also receive a new contribution from the stormwater fund which was established in 2019. This new contribution will pay for the stormwater funds portion of administrative expenditures covered by the general fund.
- **Expenditures:** The 2019 general fund budget anticipates that expenditures will decrease by less 1% which is primarily attributed to decreases in debt service expenditures related to savings from the Borough's 2017 refinancing. The Borough also saw decreases in legal fees due to a one-time legal settlement that occurred in 2018. The Borough also established the stormwater fund in 2019 which reallocated two general fund functions to this newly created fund (function stormwater operations [446] and street cleaning [433]).
- **Capital Projects:** Beginning in 2017, all general capital projects are recorded in the Capital Projects fund. No capital projects are recorded in the general funds 2019 Budget.
- **Debt Service:** Debt service recorded in the general fund is related to capital projects purchased prior to 2017. All new capital debt is recorded in the capital projects fund which was established in 2017. A debt refinancing which occurred at the end of the 2017 also resulted in a decrease in 2019 debt service of $288,986 or 36.4%.

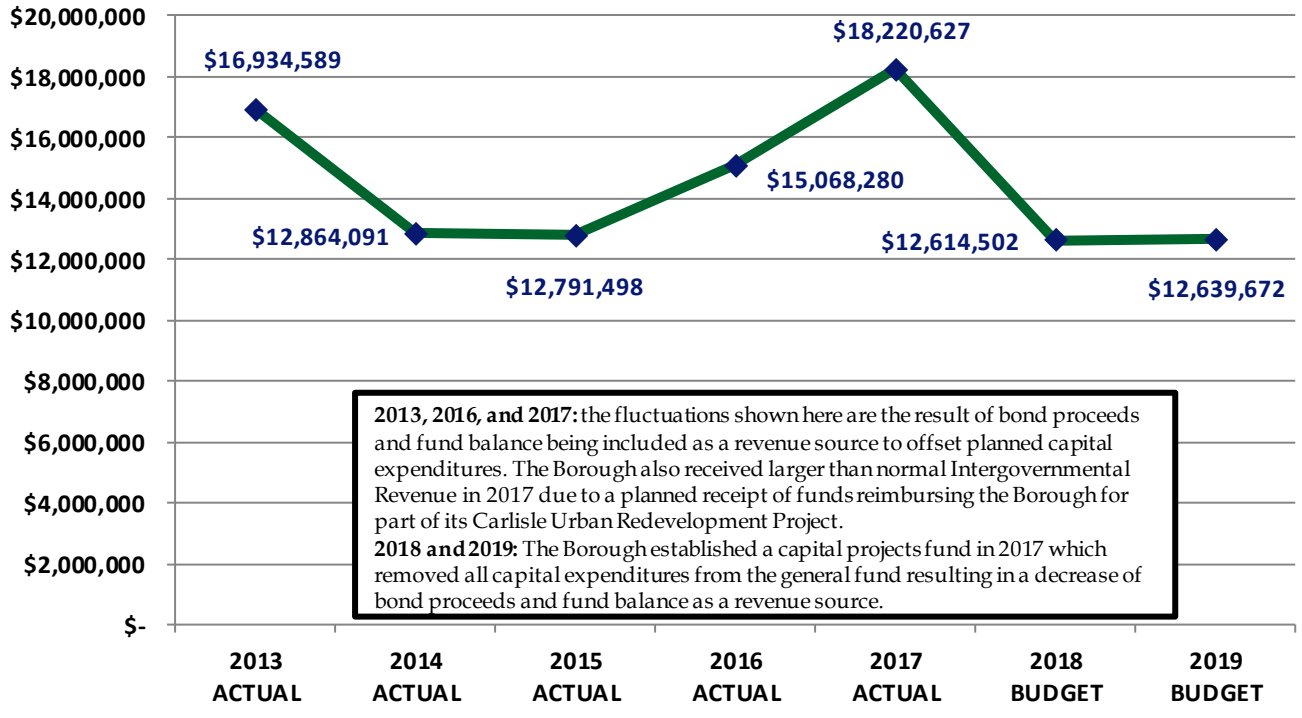
Table 11.

General Fund Revenue & Expenditures

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Revenue							
Real Property Taxes	4,638,189	4,596,658	4,657,470	4,671,284	5,006,111	5,088,825	5,189,314
Other Local Taxes	2,920,658	2,971,873	3,172,276	2,949,528	3,182,191	3,020,500	3,013,700
Licenses & Permits	589,654	500,148	490,513	622,317	852,110	606,665	641,300
Fines and Forfeits	223,413	194,348	187,516	158,871	146,879	188,096	170,760
Interest and Rents	77,686	82,499	86,491	87,596	99,375	77,869	94,790
Intergovernmental	1,473,023	981,297	946,045	1,708,177	1,922,023	737,363	819,690
Charges for Services	223,654	247,199	262,532	285,539	260,166	262,336	254,700
Other Revenue	722,839	568,603	1,176,571	750,705	766,488	527,078	470,600
Transfers In	1,668,275	1,732,215	1,801,464	1,874,978	1,930,610	2,063,770	1,984,818
Bond Proceeds	4,397,198	989,251	10,620	1,959,285	4,054,674	-	-
Fund Balance	-	-	-	-	-	42,000	-
Total	16,934,589	12,864,091	12,791,498	15,068,280	18,220,627	12,614,502	12,639,672
Expenditures							
Salaries, Wages, & Benefits	7,194,307	7,089,031	7,374,031	7,404,656	7,764,175	7,948,851	8,018,012
Supplies, Services, & Utilities	3,114,386	3,156,919	3,268,375	3,372,013	2,866,480	3,660,526	3,443,484
Debt Service	4,811,846	583,077	1,198,705	1,251,608	4,633,628	794,035	505,049
Capital Expenditures	688,027	519,753	1,389,280	1,996,548	-	-	-
Transfers Out	-	378,682	9,833	-	3,033,983	211,090	673,127
Total	15,808,566	11,727,462	13,240,224	14,024,825	18,298,266	12,614,502	12,639,672

Graph 2.

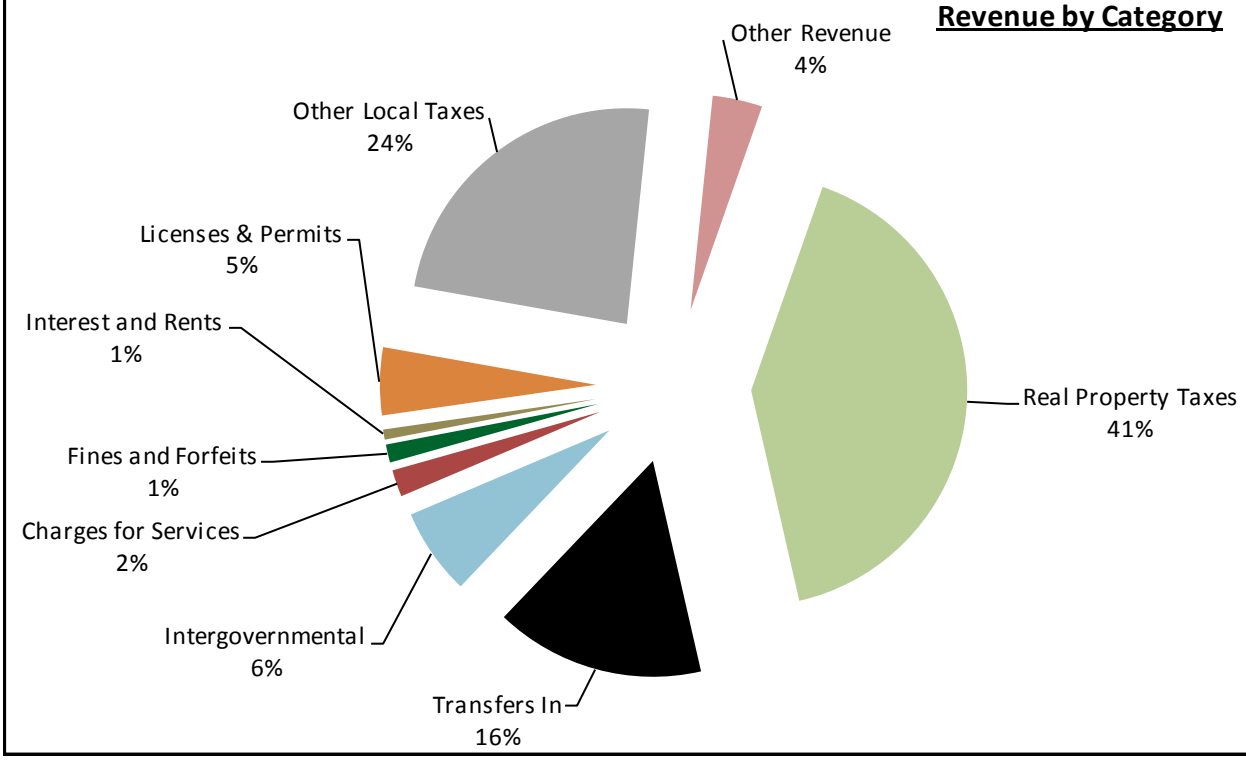
General Fund Revenue by Year



2013, 2016, and 2017: the fluctuations shown here are the result of bond proceeds and fund balance being included as a revenue source to offset planned capital expenditures. The Borough also received larger than normal Intergovernmental Revenue in 2017 due to a planned receipt of funds reimbursing the Borough for part of its Carlisle Urban Redevelopment Project.
2018 and 2019: The Borough established a capital projects fund in 2017 which removed all capital expenditures from the general fund resulting in a decrease of bond proceeds and fund balance as a revenue source.

Chart 7.

General Fund Revenue by Category



Graph 3.

General Fund Expenditures by Year

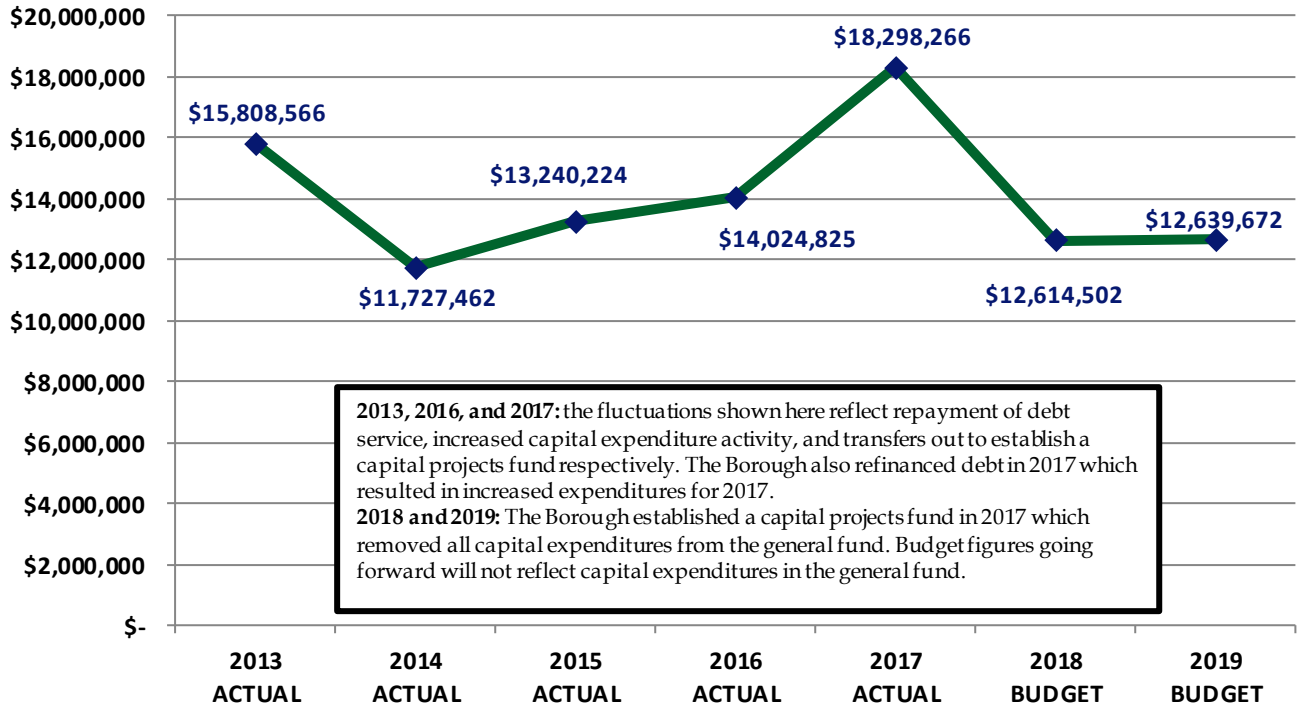
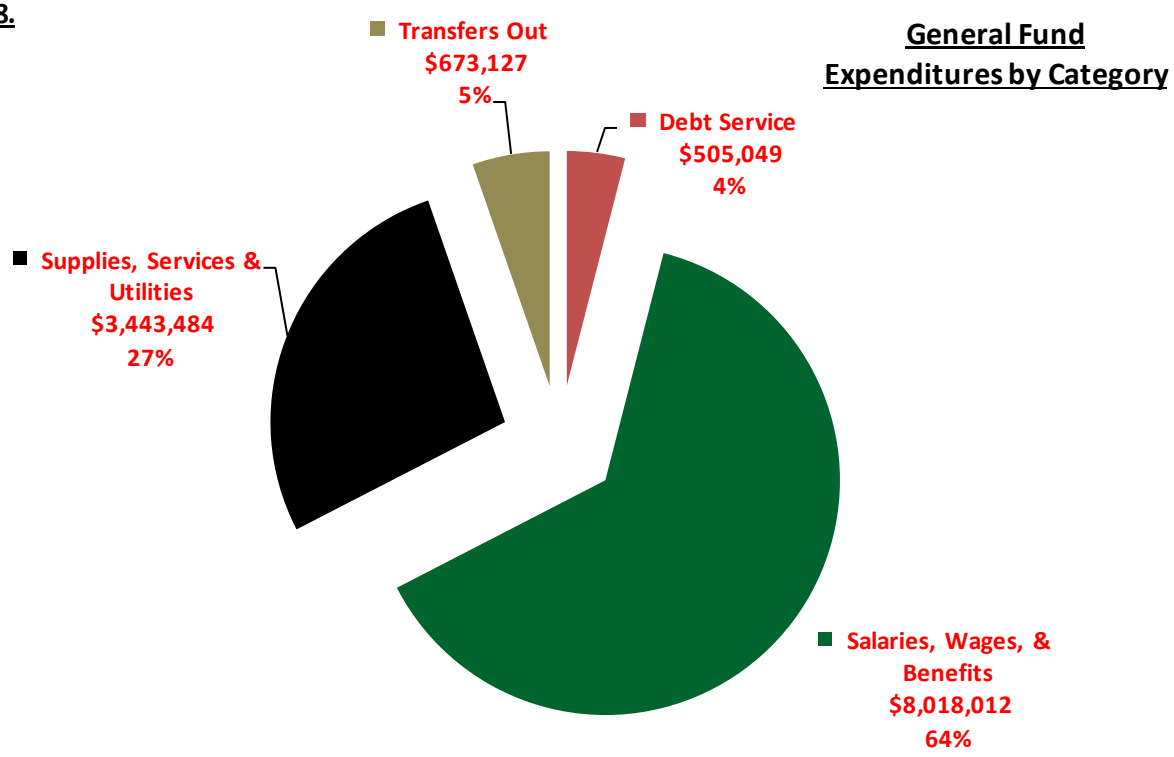


Chart 8.

General Fund Expenditures by Category



Major revenue sources in the general fund consist of real estate taxes, earned income taxes, local services tax, intergovernmental revenue, and transfers which are detailed below. Bond proceeds were shown in the general fund through 2016 but this practice was discontinued when the capital projects fund was established in 2017 resulting in all new governmental capital debt being budgeted in the newly created fund.

1. **Real Estate Taxes**

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

Budget Real Estate Tax Revenue Calculation	
	Market Value of Real Property in Carlisle
x	Assessment Ratio
=	**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.

- ***Market Value of Real Property***

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

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

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.

Fact!

All real estate property in Cumberland County is assessed at 100% of the 2010-year value.

- ***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 the Borough $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 preliminary 2018 assessed value as determined by Cumberland County is $1,472,063,300.

2019 Budget Real Estate Tax Revenue Calculation		
	$ 1,472,063,300	Market Value of Real Property in Carlisle
x	100%	Assessment Ratio
=	$ 1,472,063,300	**Assessed Value**
	$ 1,472,063,300	**Assessed Value**
x	3.495	Tax Rate (3.058 general purposes and.437 fire tax
=	$ 5,144,861	**Taxes Collectible**
	$ 5,144,861	**Taxes Collectible**
x	98%	Collection Factor
=	$ 5,041,964	**Current Real Estate Taxes Budgeted**

As shown above the budget current real estate taxes are $5,041,964. The Cumberland County Tax Claims Bureau pursues all real estate taxes that are not collected during the year in which they are assessed which results in additional real estate tax revenue collected each year. Based on historical collection rates, the Boroughs 2019 budget includes $147,350 in anticipated delinquent real estate tax revenue resulting in a total real estate tax budget of $5,189,314.

Real estate taxes for general purpose are estimated to be $4,550,388 for 2019 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 $638,926 and are used to partially fund the Borough's two volunteer fire companies.

For 2018 approximately 43.9% 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 $1,900,000 in taxes on one half percent (.5%) of residents earned income and one percent (1%) of non-residents earned income. Approximately 16.1% 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 70. Cumberland County Tax Bureau serves as the Borough's earned income tax collector.

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

- tax officers must keep records of every dollar received and distributed and submit monthly reports accounting for each dollar
- annual audit required to reconcile monthly reports and the receipt and disbursement of all taxes, as well as, findings of noncompliance if applicable
- bonding for the tax officer is required in compliance with established regulations
- fines and penalties are provided in cases where the tax officer fails to comply
- tax collection committees are required to appoint an appeals board to hear appeals of tax officer determinations
- tax officers will continue to use existing enforcement provisions and be provided with new tools to pursue claims against those that fail to comply

- The Pennsylvania Department of Revenue is required to enter into an agreement with each tax collection district for the exchange of tax information on a yearly basis
- If the tax officer fails to comply with Acts 511 and 32, increased fines and penalties are provided for, including possible jail time

3. Local Services Tax

Another Act 511 tax is the local services tax. The Borough receives approximately $710,000 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 the Borough.



4. Intergovernmental Revenue

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

➢ ***State Funding***

Recurring categorical funding provided by the state includes 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 $553,000 will be received from the state in 2019. 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 $650,000 is estimated to be received in 2019.

- **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 $114,000 is estimated to be received in 2019.

➢ ***Federal Funding***

The Borough qualifies for participation in the federal Community Development Block Grant (CDBG) program. Approximately $100,000 in CDBG funds are anticipated to be received in 2019. 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 2019 capital projects fund budget.

5. Transfers

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

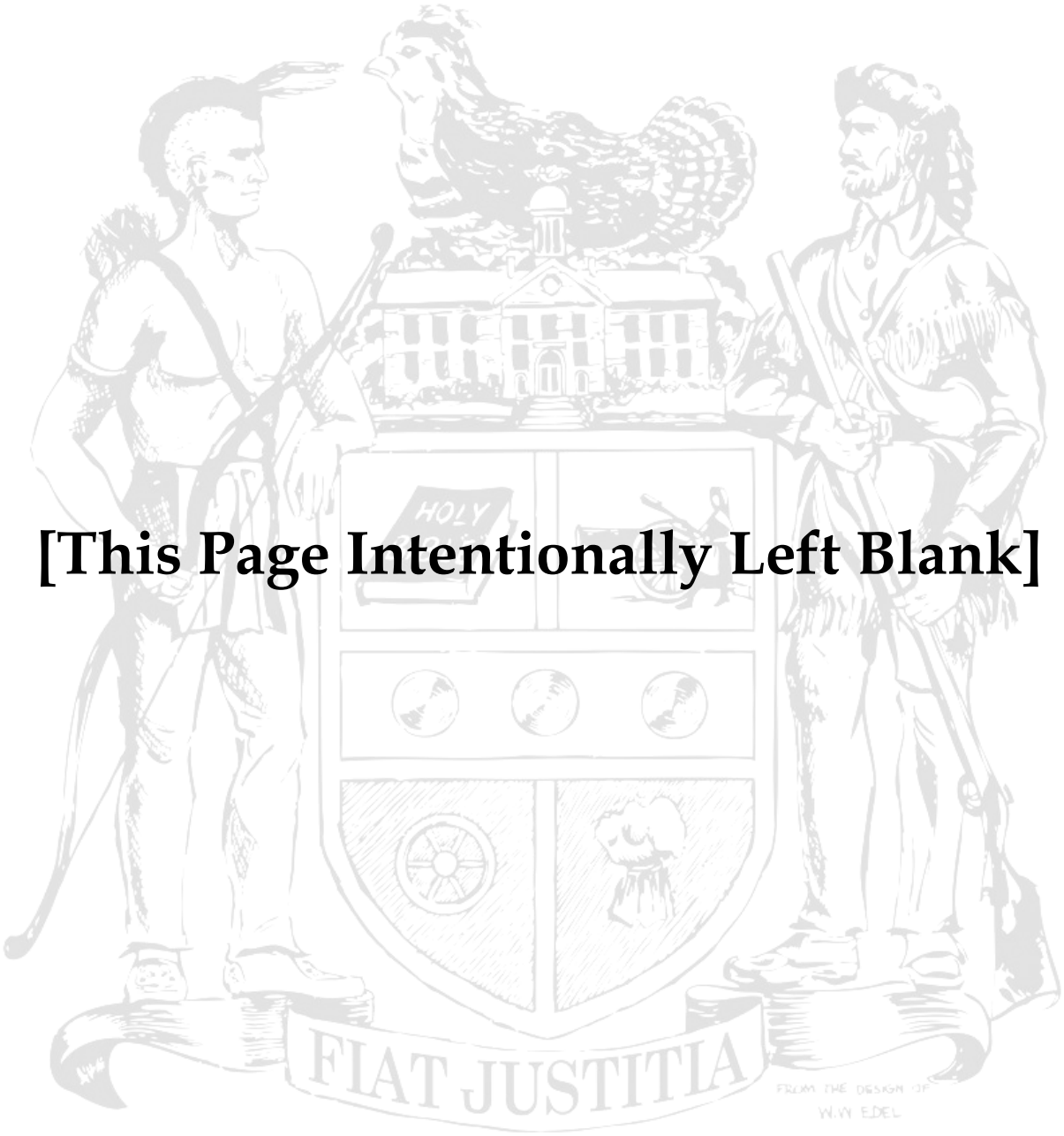
For example, expenses related to Borough Council oversight are paid 100% from the general fund. However, Borough Council provides oversight of the Borough's water, sewer, parking, and solid waste funds in addition to the general fund. In order to ensure that each fund pays its appropriate share, the Borough allocates expenses related to Borough Council oversight as follows: general fund, 24.5%; water fund, 32.7%; Stormwater 8.1% 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 2019 the amount to be transferred by other funds to the general fund as repayment for administrative expenses is estimated at $1,884,818.

6. Fund Balances

From time-to-time and in accordance with GASB statements Borough Council designates certain balances in the general fund as either assigned or committed for specific purposes. In addition, certain balances in the general fund are designated as "restricted" by law or other enforceable constraints. For 2019 it is not anticipated that any sources of fund balance will be used to balance the general fund.



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Water Fund Summary

Fund Description:

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. Departments included in this fund include Administration, Finance, and Water Resources.

FUND HIGHLIGHTS

- **Revenues:** The 2019 water fund budget anticipates that revenues will increase by approximately 4% (net of fund balance) which can be attributed to a budgeted increase in water capacity tapping fees based on prior year trends.
- **Expenditures:** The 2019 water fund operating budget anticipates that expenditures will decrease by approximately 4% which is primarily attributed to a decrease in salaries, wages, & benefits which resulted from a restructuring of personnel amongst funds and departments.
- **Capital Projects:** The 2019 water fund budget includes an anticipated increase of $1,389,187 in capital projects. The primary changes are related to increased efforts on the water system rehabilitation project, improvements in water towers, and the need for the construction of a new Sludge Transfer Station.

FINANCIAL SUMMARIES

Table 12.

Water Fund Revenue & Expenditures

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Revenue							
Interest and Rents	163,588	156,482	147,849	157,732	185,141	143,750	179,500
Intergovernmental	-	45,000	-	-	-	-	-
Charges for Services	3,139,080	3,574,949	3,732,490	3,748,828	3,776,575	4,037,492	4,037,492
Other Revenue	256,652	332,668	313,742	363,813	1,236,638	260,500	386,800
Transfers In	46,157	48,431	50,065	28,181	20,083	12,934	19,338
Bond Proceeds	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	2,118,500	2,867,689
Total	3,605,477	4,157,530	4,244,146	4,298,554	5,218,437	6,573,176	7,490,819
Expenditures							
Salaries, Wages, & Benefits	1,307,229	1,292,963	1,280,015	1,228,342	1,271,003	1,309,061	1,217,927
Supplies, Services, & Utilities	631,384	772,945	805,275	1,051,346	895,989	873,975	893,653
Debt Service	128,609	173,285	161,283	168,171	275,012	915,587	951,067
Capital Expenditures	-	-	-	-	42,259	2,183,373	3,572,560
Transfers Out	835,507	895,180	886,758	869,015	969,700	985,892	855,612
Total	2,902,729	3,134,373	3,133,331	3,316,874	3,453,963	6,267,888	7,490,819

Graph 4.

Water Fund
Revenue by Year

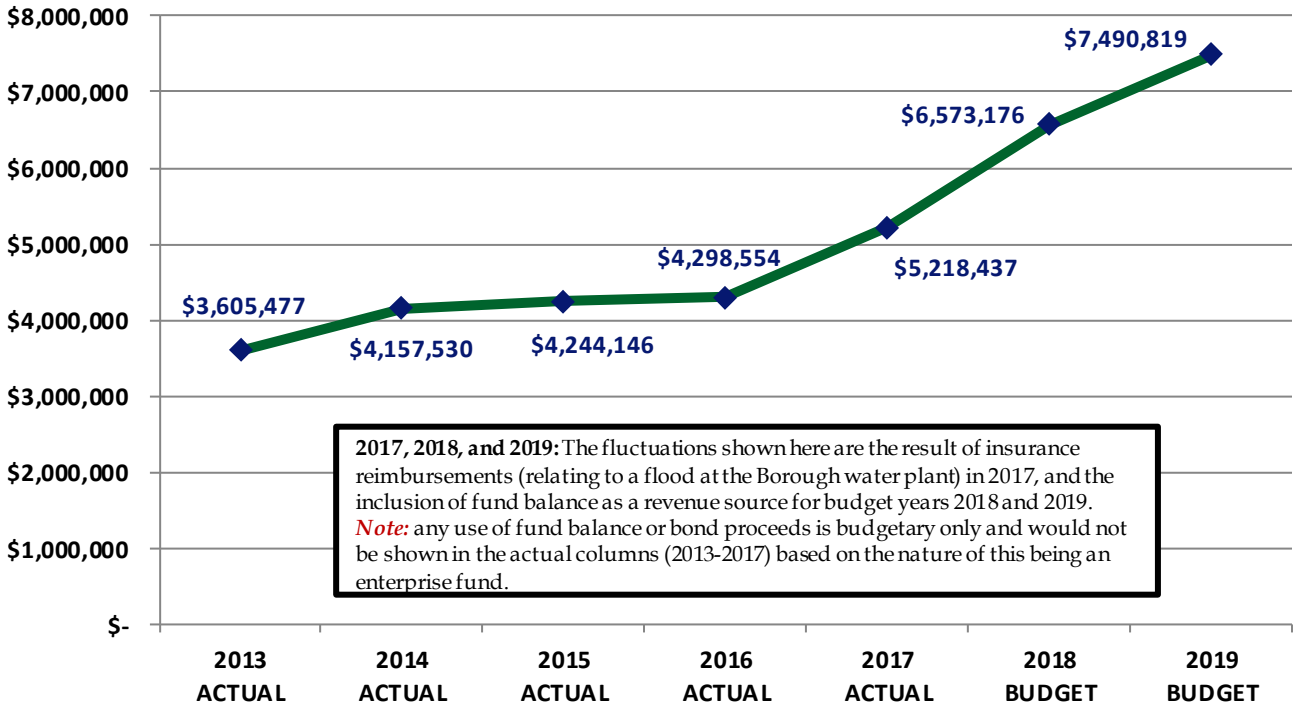
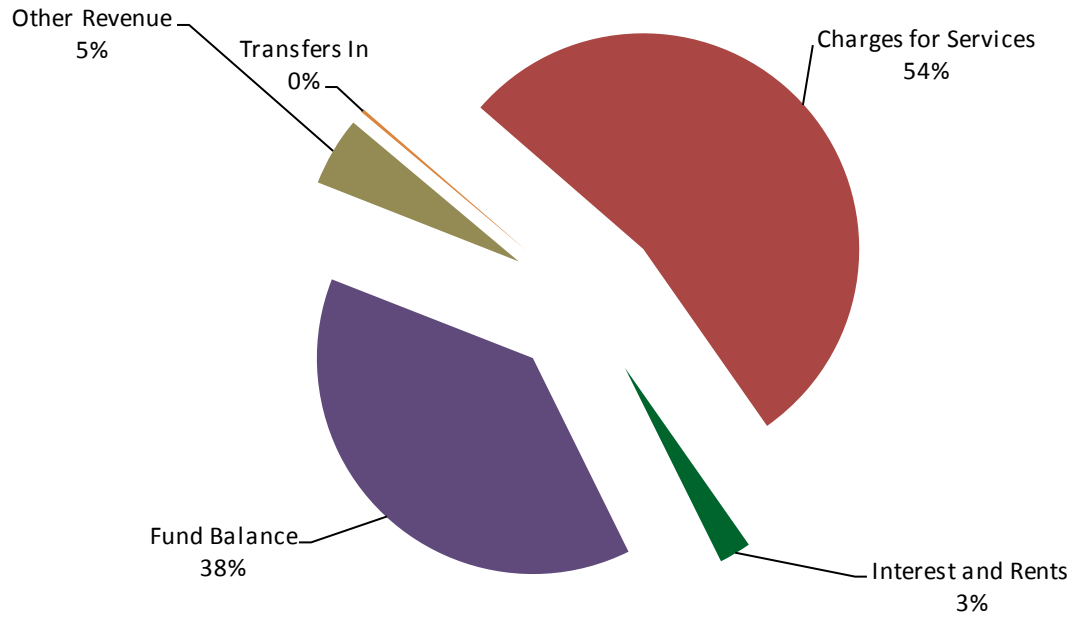


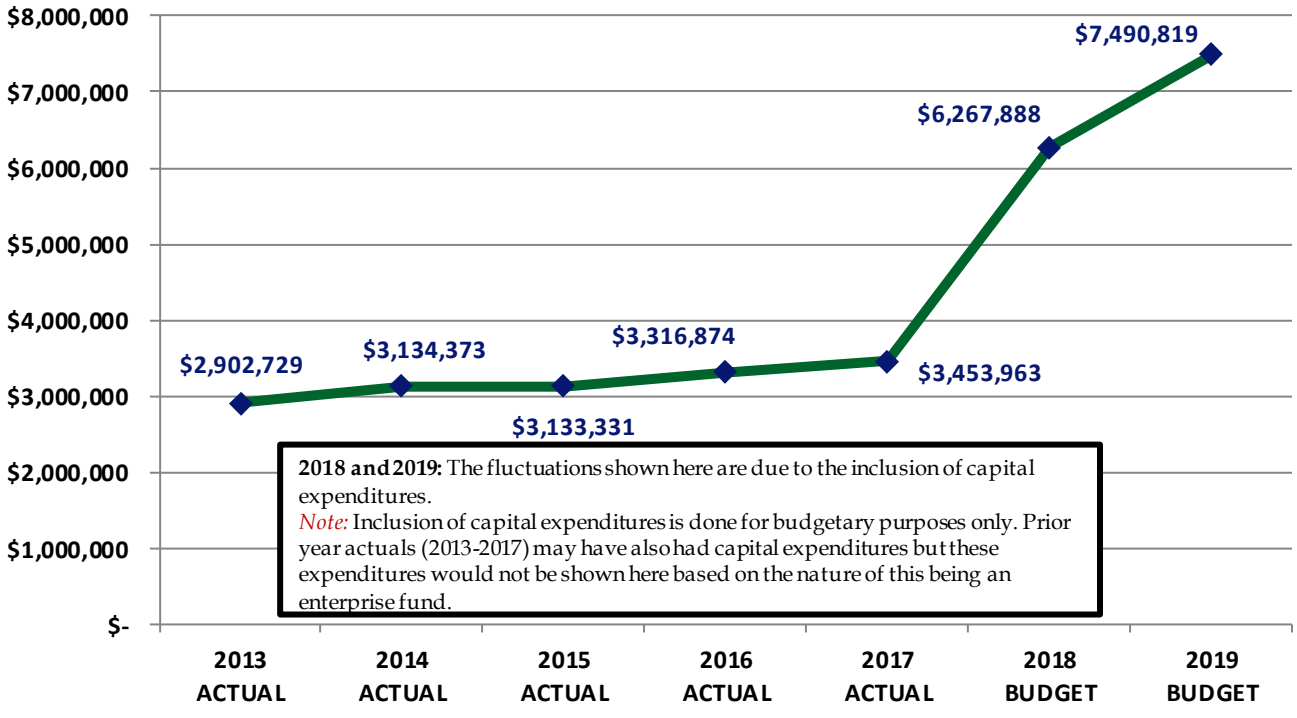
Chart 9.

Water Fund
Revenue by Category



Graph 5.

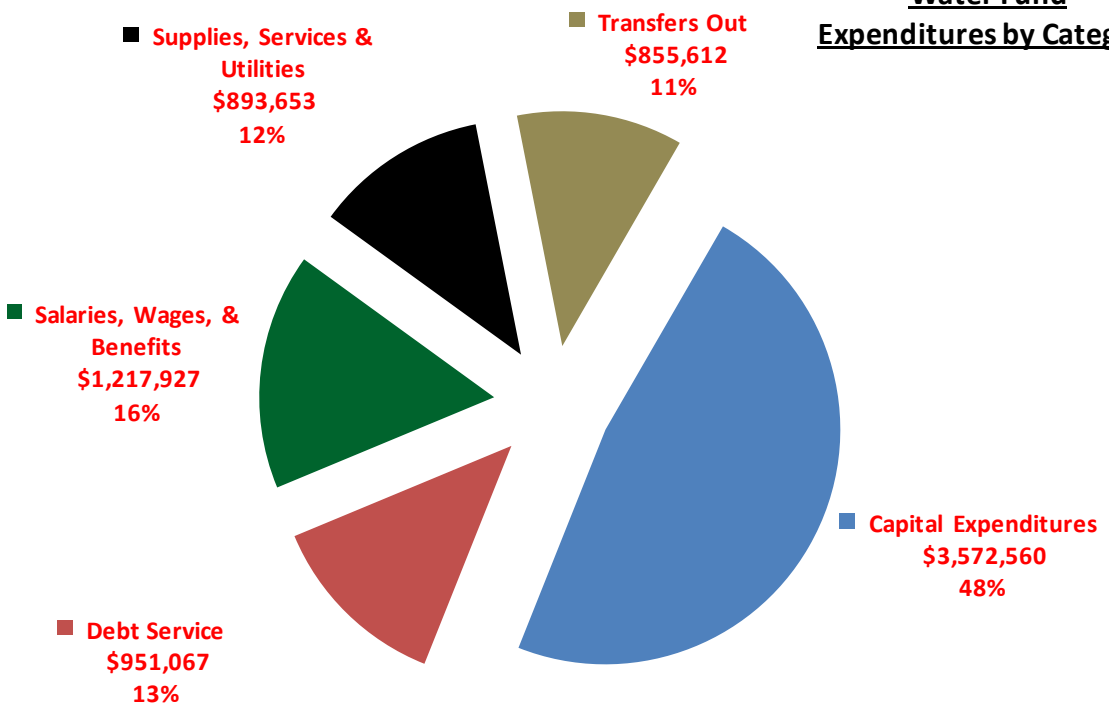
Water Fund
Expenditures by Year



2018 and 2019: The fluctuations shown here are due to the inclusion of capital expenditures.
Note: Inclusion of capital expenditures is done for budgetary purposes only. Prior year actuals (2013-2017) may have also had capital expenditures but these expenditures would not be shown here based on the nature of this being an enterprise fund.

Chart 10.

Water Fund
Expenditures by Category



MAJOR REVENUE SOURCES

Major revenue sources in the water fund consist of charges for services, bond proceeds, and fund balance all of which are detailed below.

1. **Charges for Services**



The primary source of revenue for the Borough's water fund is water sales shown as charges for services. In 2019 slightly more than $4 million is estimated to come from metered sales. Metered sales pay for approximately 53.9% of total fund expenditures.

The Borough reads the water meter for each of its more than 6,600 accounts quarterly. Ratepayers are billed based on actual water usage.

For 2019 the rate of $5.37 per 100 cubic feet is proposed to be maintained without an increase through 2019. 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 2019 bond proceeds are estimated to be about $2,368,000, shown as fund balance.

3. **Fund Balance**

Over the past several years the Borough has built healthy reserves in fund balance to assist with future capital costs. The Borough has begun to utilize these reserves to pay for the growing cost of capital projects. In 2019 it is anticipated that approximately $500,000 will be used from fund balance reserves as pay-go to finance capital projects in our capital improvement plan. It is anticipated that the Borough will plan to utilize more of these reserves of the next several years to lessen the need for future debt issuances.

Stormwater Fund Summary

Fund Description:

The Stormwater Fund is used to account for the financing of stormwater management and related services as they relate to the Borough, its residents, business establishments and various customers within the proximity of the Borough. This fund was first established in 2019. Departments included in this fund are Finance, Public Works, and Water Resources.

FUND HIGHLIGHTS

- **Overall:** This is the first year of activity in this fund as it will be newly established in 2019. The Borough will undergo extensive stormwater improvements and repairs. These are needed due to aging infrastructure and the changing legislations as they pertain to the treatment of stormwater. All activity shown in this fund is new in 2019.

FINANCIAL SUMMARIES

Table 13.

Stormwater Fund Revenue & Expenditures

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Revenue							
Intergovernmental	-	-	-	-	-	-	143,400
Charges for Services	-	-	-	-	-	-	750,000
Other Revenue	-	-	-	-	-	-	17,900
Transfers In	-	-	-	-	-	-	50,000
Bond Proceeds	-	-	-	-	-	-	465,479
Total	-	-	-	-	-	-	1,426,779
Expenditures							
Salaries, Wages, & Benefits	-	-	-	-	-	-	413,594
Supplies, Services, & Utilities	-	-	-	-	-	-	117,705
Debt Service	-	-	-	-	-	-	27,005
Capital Expenditures	-	-	-	-	-	-	676,779
Transfers Out	-	-	-	-	-	-	191,696
Total	-	-	-	-	-	-	1,426,779

Graph 6.

Stormwater Fund Revenue by Year

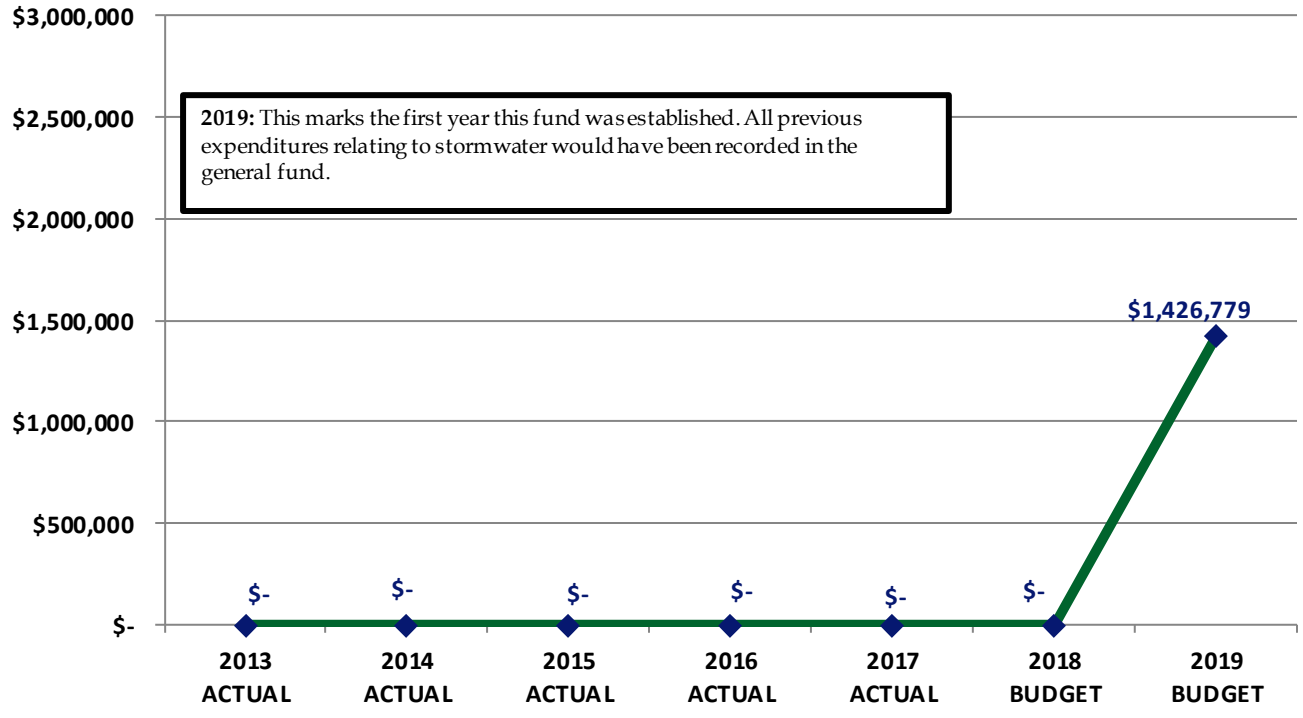
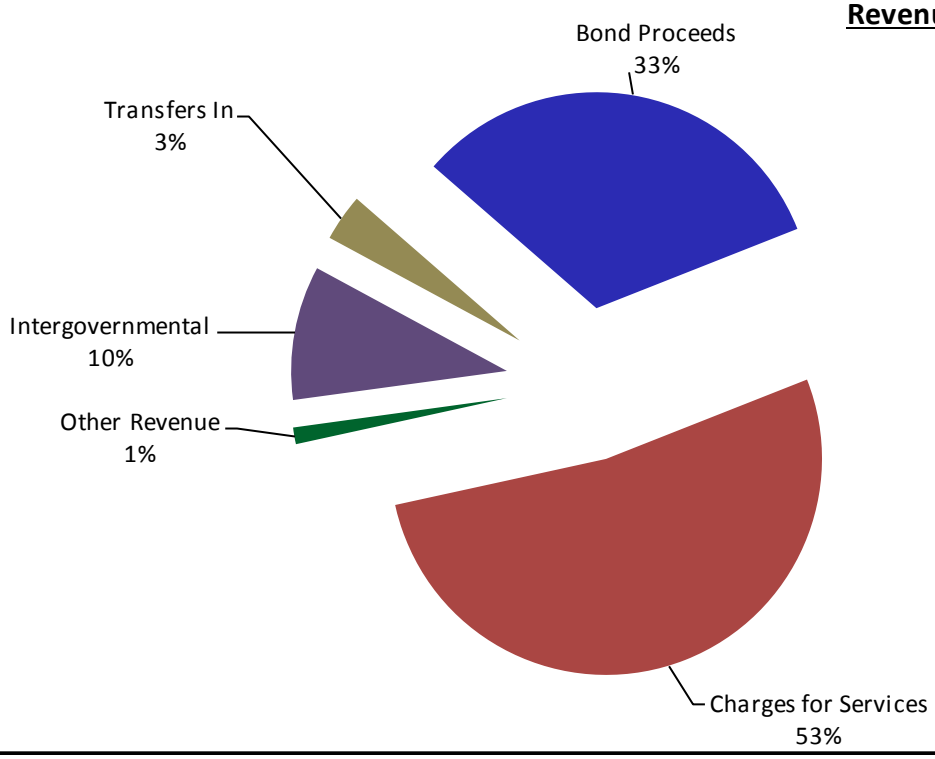


Chart 11.

Stormwater Fund Revenue by Category



Graph 7.

Stormwater Fund Expenditures by Year

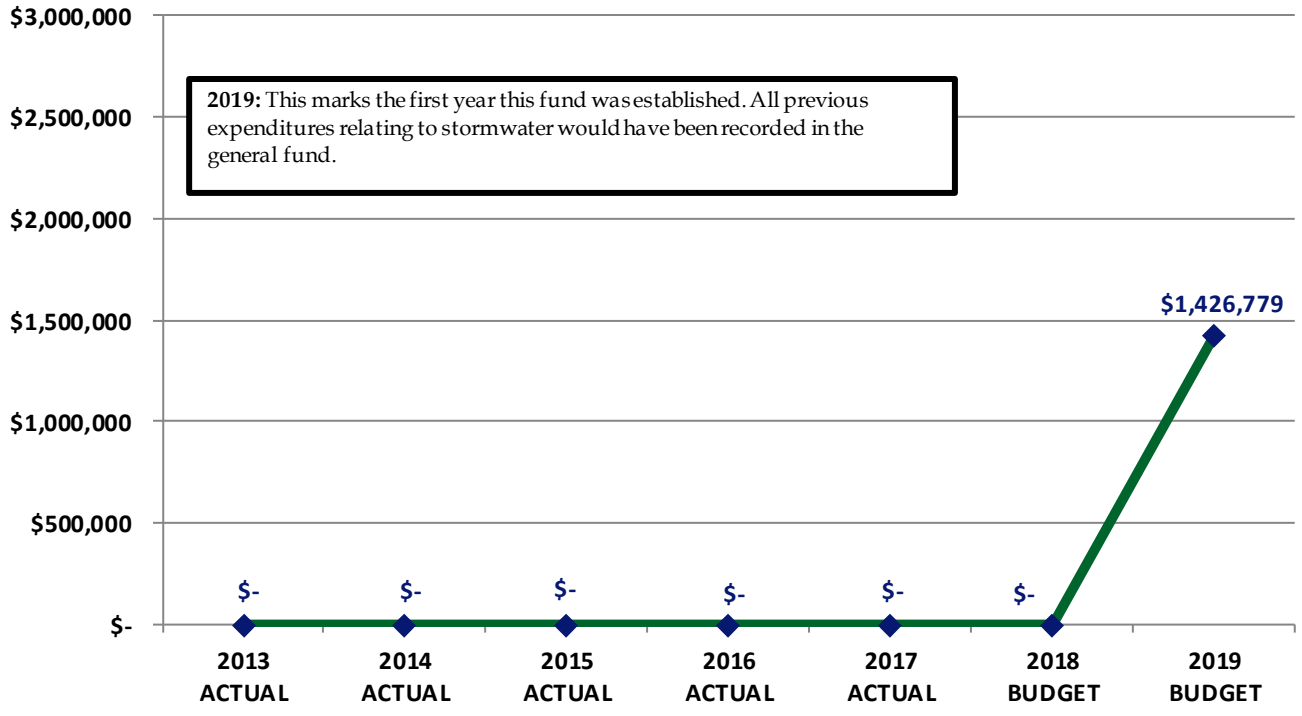
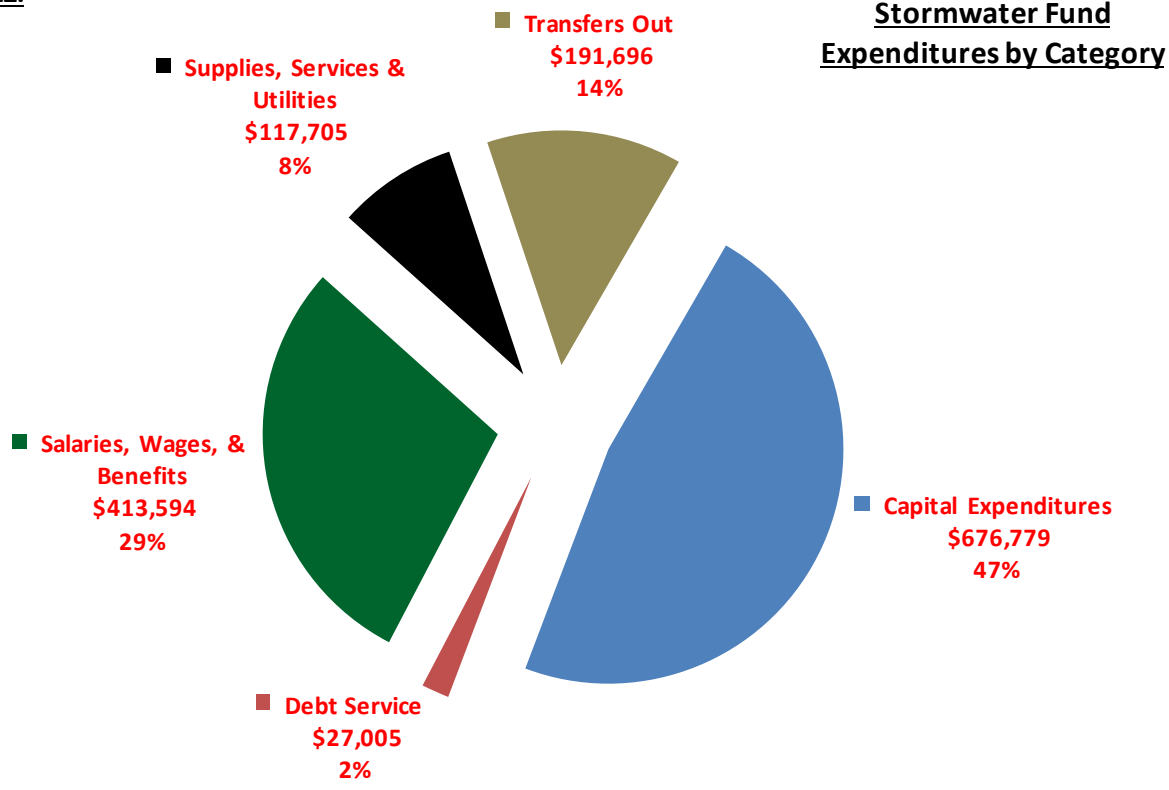


Chart 12.

Stormwater Fund Expenditures by Category



MAJOR REVENUE SOURCES

Major revenue sources in the stormwater fund consist of charges for services and bond proceeds both of which are detailed below.

1. **Charges for Services**

   The primary source of revenue for the Borough's stormwater fund is the implementation of the stormwater utility fee shown as charges for services. In 2019 it is estimated that $750,000 will come from stormwater utility fees based on the implementation date being July 1, 2019. Stormwater fees pay for approximately 53.6% of total fund expenditures.

   The Borough had a stormwater fee study performed in 2018 that was used to measure impervious surface in the Borough and establish a fee to be imposed on property owners based on the amount of impervious surface they have within the Borough.

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 2019 bond proceeds are estimated to be about $465,000.

Sewer Fund Summary

Fund Description:

The Sewer Fund is used to account for the financing of wastewater collection, conveyance, and treatment services, including laboratory analysis, for the Borough, its residents, business establishments and various customers within the proximity of the Borough. Departments included in this fund are Administration, Finance, and Water Resources.

FUND HIGHLIGHTS

- **Revenues:** The 2019 sewer fund budget anticipates that revenues will increase by approximately 20.6% (net of fund balance) which can be attributed to anticipated contributions from partners in the Borough's inter-municipal agreement to pay for increased capital costs. This can also be associated with a planned increase in sewer usage rates of approximately 3%.
- **Expenditures:** The 2019 sewer fund operating budget anticipates that expenditures will increase by approximately .8% which is primarily attributed to increased debt service.
- **Capital Projects:** The Borough has seen increasing capital costs over the last several years with an anticipated increase of $2,840,565 in 2019 related to work on the Borough's aging sewer infrastructure.

FINANCIAL SUMMARIES

Table 14.

Sewer Fund Revenue & Expenditures

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Revenue							
Interest and Rents	3,285	4,170	9,391	17,942	51,864	7,450	36,400
Intergovernmental	81,037	1,207	241,649	62,111	118,722	1,136,316	2,501,329
Charges for Services	4,818,686	5,087,566	5,321,703	5,754,572	6,048,028	6,253,000	6,410,590
Other Revenue	673,629	443,826	342,825	450,640	863,343	329,000	365,800
Bond Proceeds	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	3,549,197	6,015,972
Total	5,576,637	5,536,769	5,915,568	6,285,265	7,081,957	11,274,963	15,330,091
Expenditures							
Salaries, Wages, & Benefits	1,766,597	1,797,326	1,831,416	1,941,177	1,899,236	1,927,349	1,867,627
Supplies, Services, & Utilities	1,012,622	1,091,890	1,112,553	1,038,752	1,141,385	1,276,840	1,282,779
Debt Service	325,904	293,911	307,266	219,725	393,008	1,484,824	1,687,191
Capital Expenditures	-	-	-	325	7,719	5,698,624	8,539,189
Transfers Out	706,660	703,976	789,046	751,582	844,169	887,326	784,950
Total	3,811,783	3,887,103	4,040,281	3,951,561	4,285,517	11,274,963	14,161,736

Graph 8.

Sewer Fund
Revenue by Year

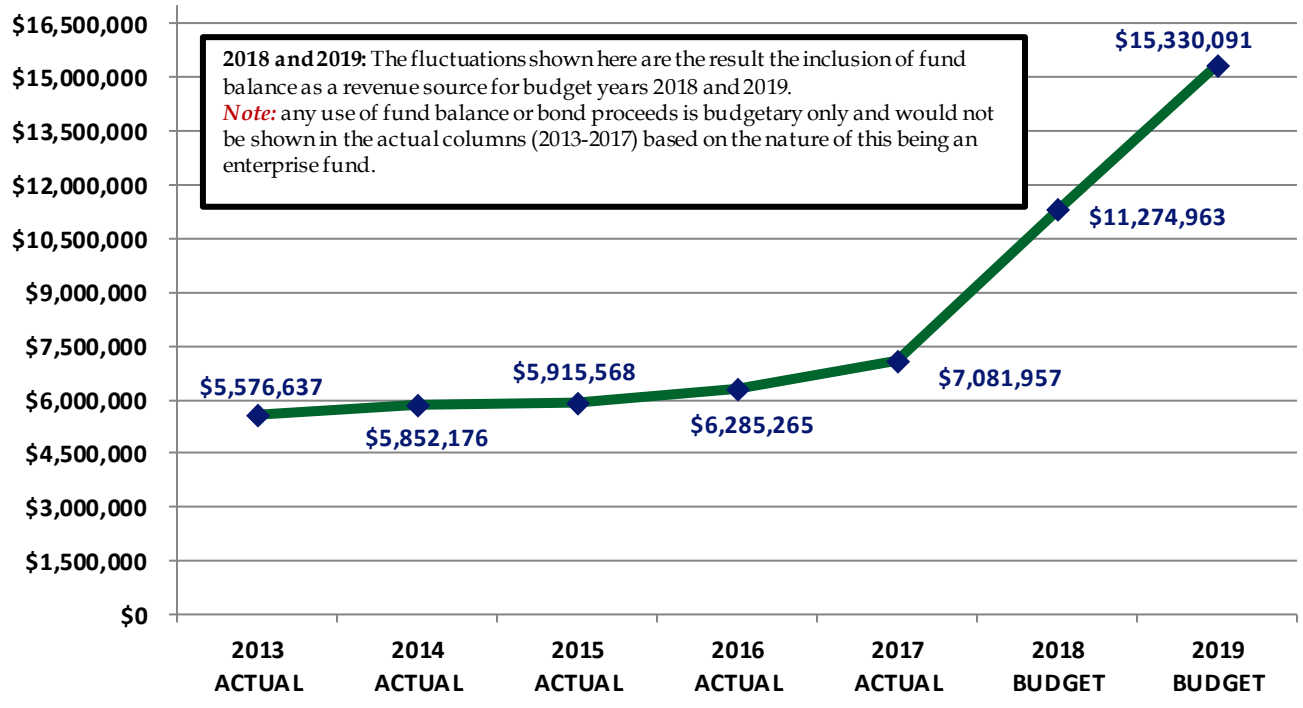
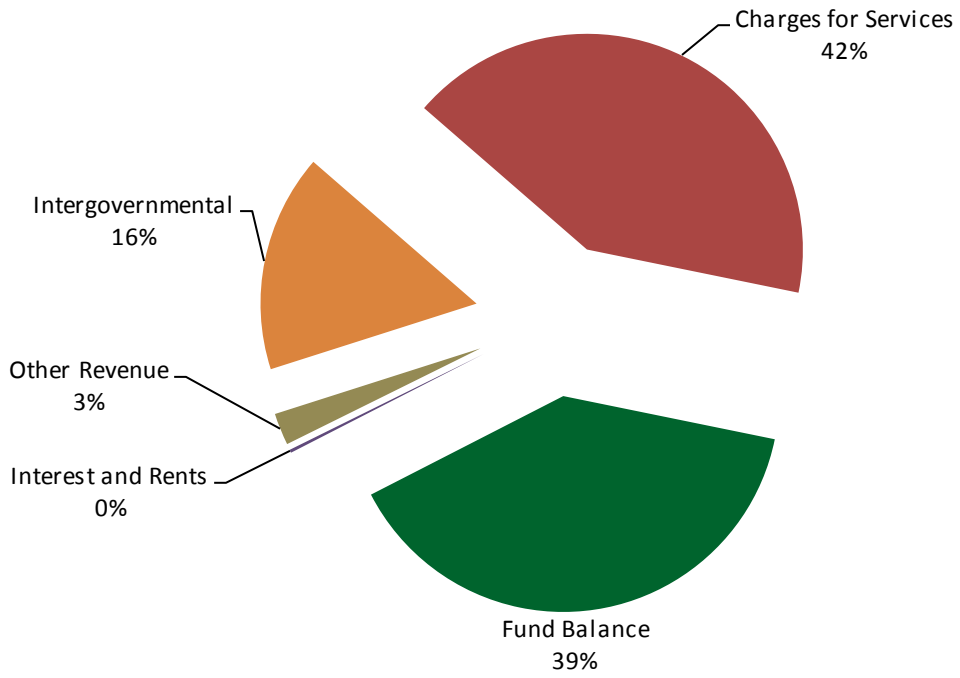


Chart 13.

Sewer Fund
Revenue by Category



Graph 9.

Sewer Fund Expenditures by Year

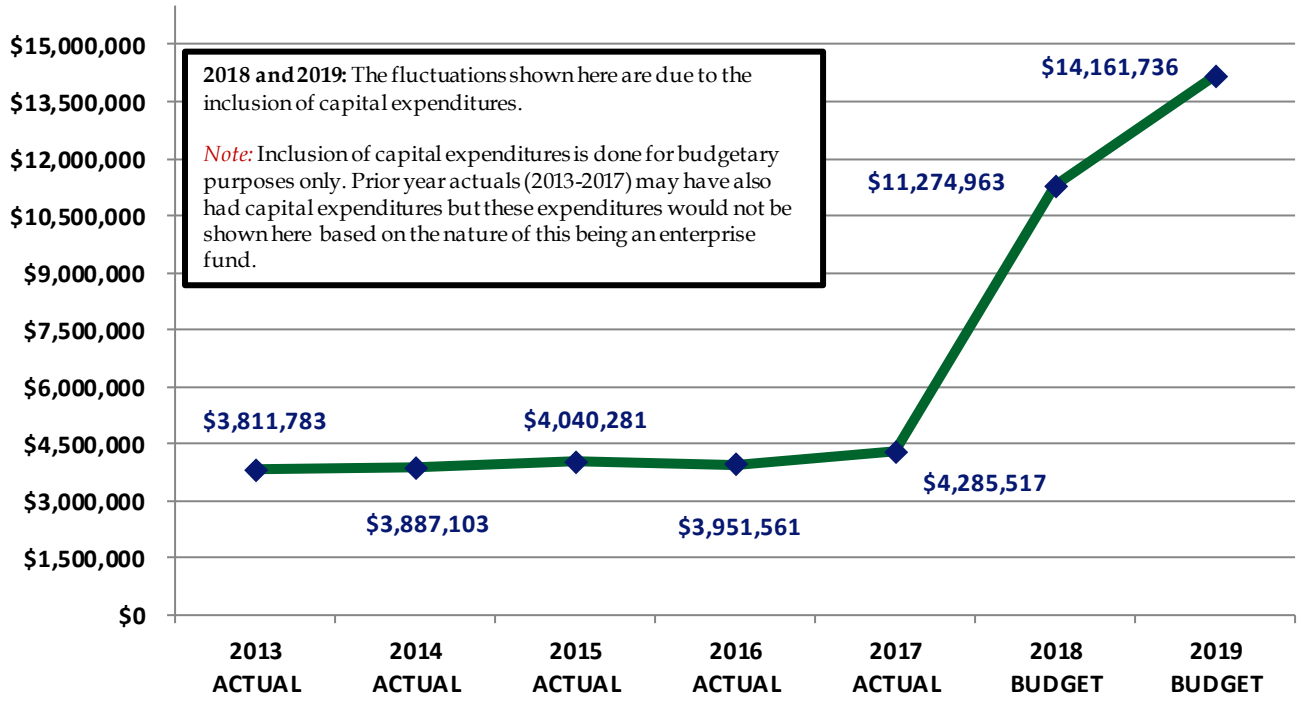
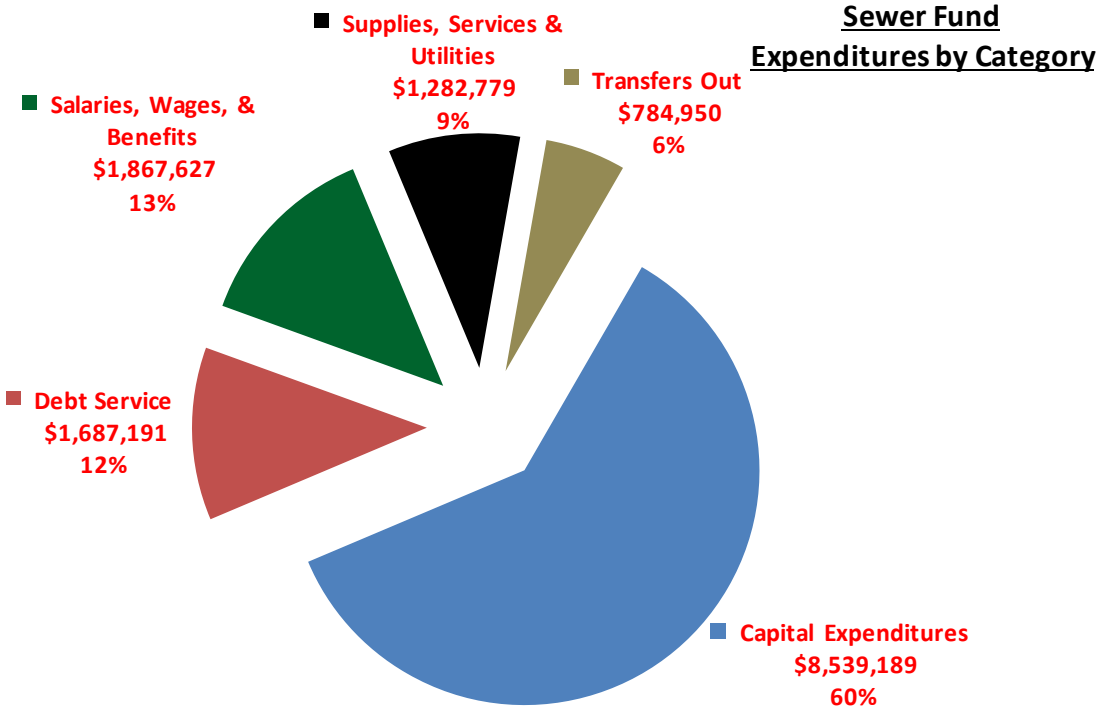


Chart 14.

Sewer Fund Expenditures by Category



MAJOR REVENUE SOURCES

Major revenue sources in the sewer fund consist of charges for services, intergovernmental, bond proceeds, and fund balance all of which are detailed below.

1. **Charges for Services**

   The primary source of revenue for the Borough's sewer fund is based on metered water usage. Approximately $6.4 million is estimated to be received in 2019 from this revenue source. This pays for approximately 45.3% 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 6,600 accounts quarterly. Ratepayers are billed for sewer usage based on actual water usage. For 2019, the sewer usage rate of $6.96 per 100 cubic feet of water usage will be increased to $7.17 per 100 cubic feet for water billed and charged on and after May 1, 2019, an increase of 3%. Sewer customers using less than 1,000 cubic feet of water in a quarter will pay $41.78 as the minimum sewer usage charge, a rate of less than 1¢ per gallon of treated sewage.

2. **Intergovernmental**

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

   The Borough will receive approximately $3.5 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 and planned capital projects.

3. **Bond Proceeds**

   Periodically the Borough 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 2019 bond proceeds are estimated at $6 million shown in fund balance.

Solid Waste Fund Summary

Fund Description:

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. Departments included in this fund are Finance and Public Works.

FUND HIGHLIGHTS

- **Revenues:** The 2019 solid waste fund budget anticipates that revenues will increase by approximately 4% (net of fund balance) which can be attributed to anticipated revenue from Trash Bag sales.
- **Expenditures:** The 2019 solid waste fund budget anticipates that expenditures will decrease by approximately 4% which is primarily attributed to a decrease in planned capital costs.
- **Capital Projects:** There is only one capital project planned in 2019 relating to improvements being made to the Borough's composting facility.

FINANCIAL SUMMARIES

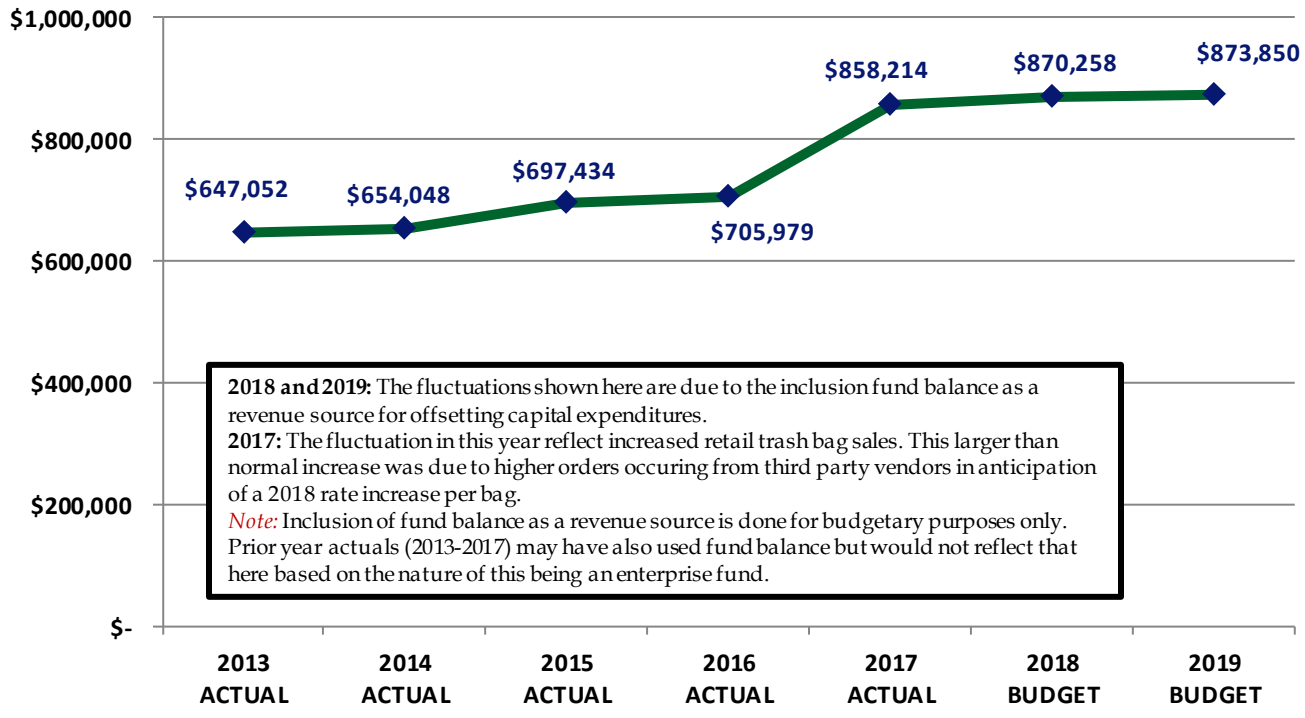
Table 15.

Solid Waste Fund Revenue & Expenditures

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Revenue							
Interest and Rents	95	43	30	236	935	200	650
Intergovernmental	48,791	42,465	39,938	35,146	46,971	35,000	42,700
Charges for Services	597,397	599,122	653,520	665,850	805,776	739,058	775,000
Other Revenue	769	12,418	3,946	4,747	4,532	4,000	4,000
Bond Proceeds	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	92,000	51,500
Total	647,052	654,048	697,434	705,979	858,214	870,258	873,850
Expenditures							
Salaries, Wages, & Benefits	19,792	14,644	17,145	15,980	17,133	24,977	26,950
Supplies, Services, & Utilities	669,970	642,129	642,664	682,778	667,026	720,510	722,985
Capital Expenditures	-	-	-	-	-	90,000	51,500
Debt Service	19	14	13	6	1,820	8,028	7,513
Transfers Out	20,199	20,068	22,622	22,145	25,202	26,743	23,449
Total	709,980	676,855	682,444	720,909	711,181	870,258	832,397

Graph 10.

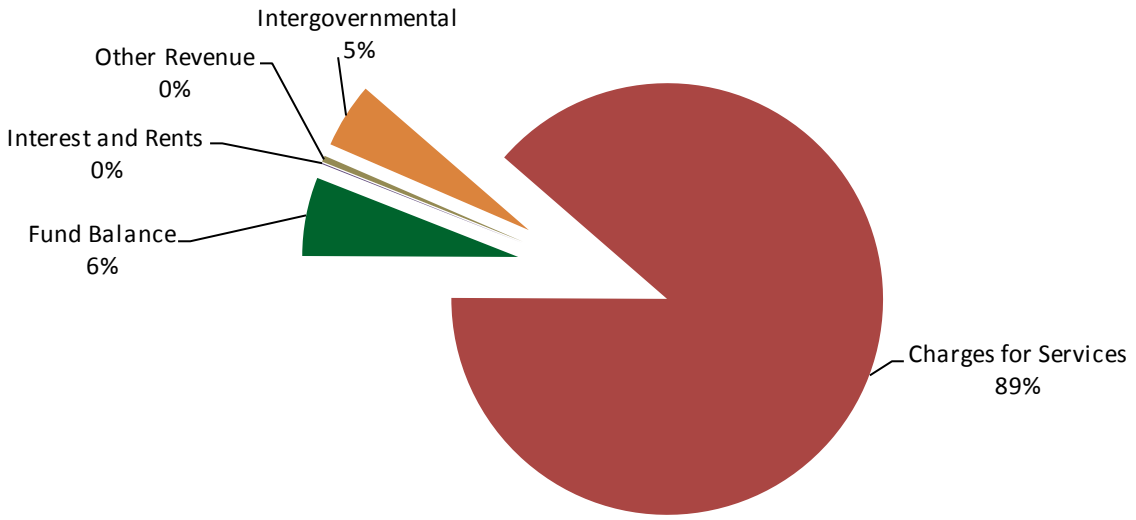
Solid Waste Fund Revenue by Year



2018 and 2019: The fluctuations shown here are due to the inclusion fund balance as a revenue source for offsetting capital expenditures.
2017: The fluctuation in this year reflect increased retail trash bag sales. This larger than normal increase was due to higher orders occuring from third party vendors in anticipation of a 2018 rate increase per bag.
Note: Inclusion of fund balance as a revenue source is done for budgetary purposes only. Prior year actuals (2013-2017) may have also used fund balance but would not reflect that here based on the nature of this being an enterprise fund.

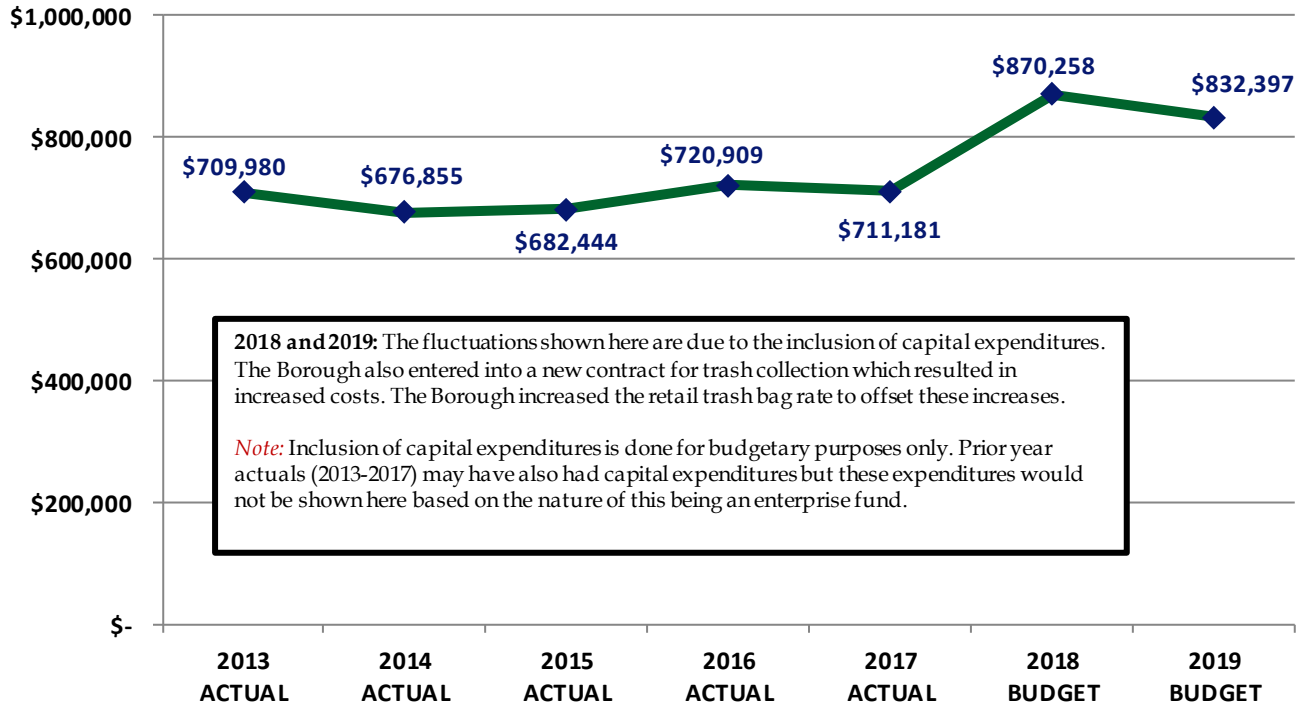
Chart 15.

Solid Waste Fund Revenue by Category



Graph 11.

Solid Waste Fund Expenditures by Year

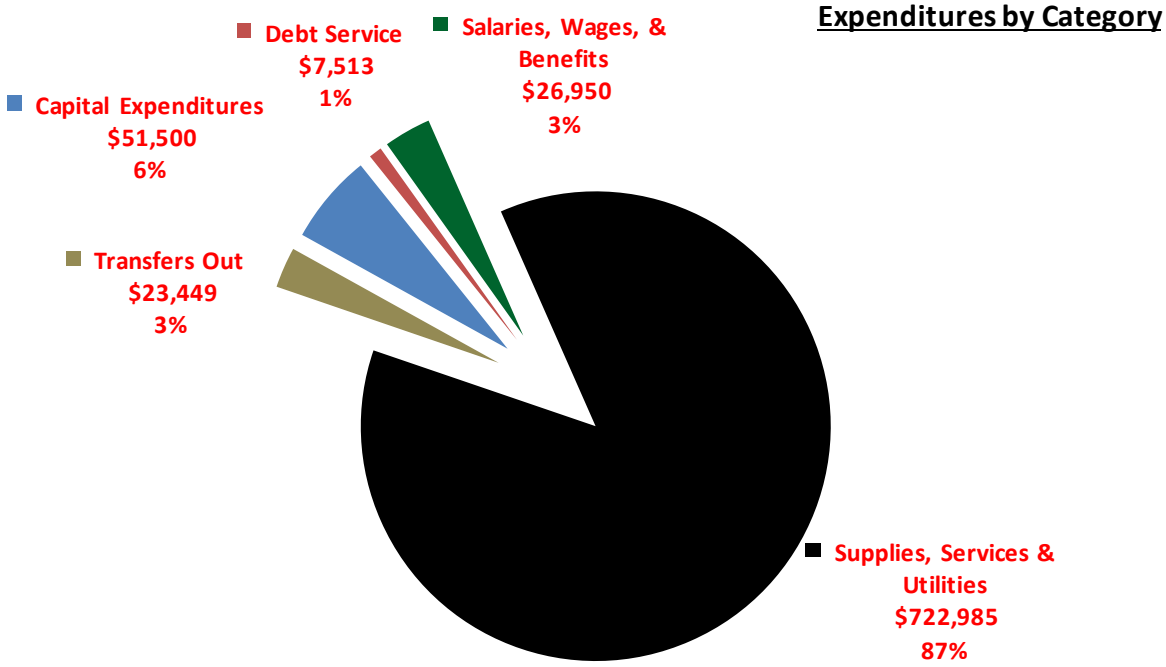


2018 and 2019: The fluctuations shown here are due to the inclusion of capital expenditures. The Borough also entered into a new contract for trash collection which resulted in increased costs. The Borough increased the retail trash bag rate to offset these increases.

Note: Inclusion of capital expenditures is done for budgetary purposes only. Prior year actuals (2013-2017) may have also had capital expenditures but these expenditures would not be shown here based on the nature of this being an enterprise fund.

Chart 16.

Solid Waste Fund Expenditures by Category



MAJOR REVENUE SOURCES

Major revenue sources in the solid waste fund consist of charges for services and intergovernmental detailed below.

1. **Charges for Services**

   - ***Bag Sales***

   In 2019 the Borough will receive approximately $750,000 from the sale of approximately 200,000 trash bags.

   When Borough residents purchase trash bags at a cost of $3.75 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 $2.72 per bag for 2019.

   For the convenience of its residents, the Borough has the following locations selling trash bags for $3.75 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. **Intergovernmental**

   - ***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.

Parking Fund Summary

Fund Description:

The Parking Fund is used to account for the financing of services to the general public related to regulation and control of vehicle parking in a garage, various parking lots, and parking meters throughout the Borough. Departments included in this fund include Administration and Finance.

FUND HIGHLIGHTS

- **Revenues:** The 2019 parking fund budget anticipates that revenues will increase by approximately 9% (net of fund balance) which can be attributed to overall increases in parking usage seen over the past several years.
- **Expenditures:** The 2019 parking fund budget anticipates that expenditures will increase by approximately 25.3% which is primarily attributed to increased capital costs related to upgrading downtown meters to smart meters.
- **Capital Projects:** The parking fund incurs capital expenditures related to improving the parking garage to extend its life, as well as a new capital item to replace old meters with smart meter technology.

FINANCIAL SUMMARIES

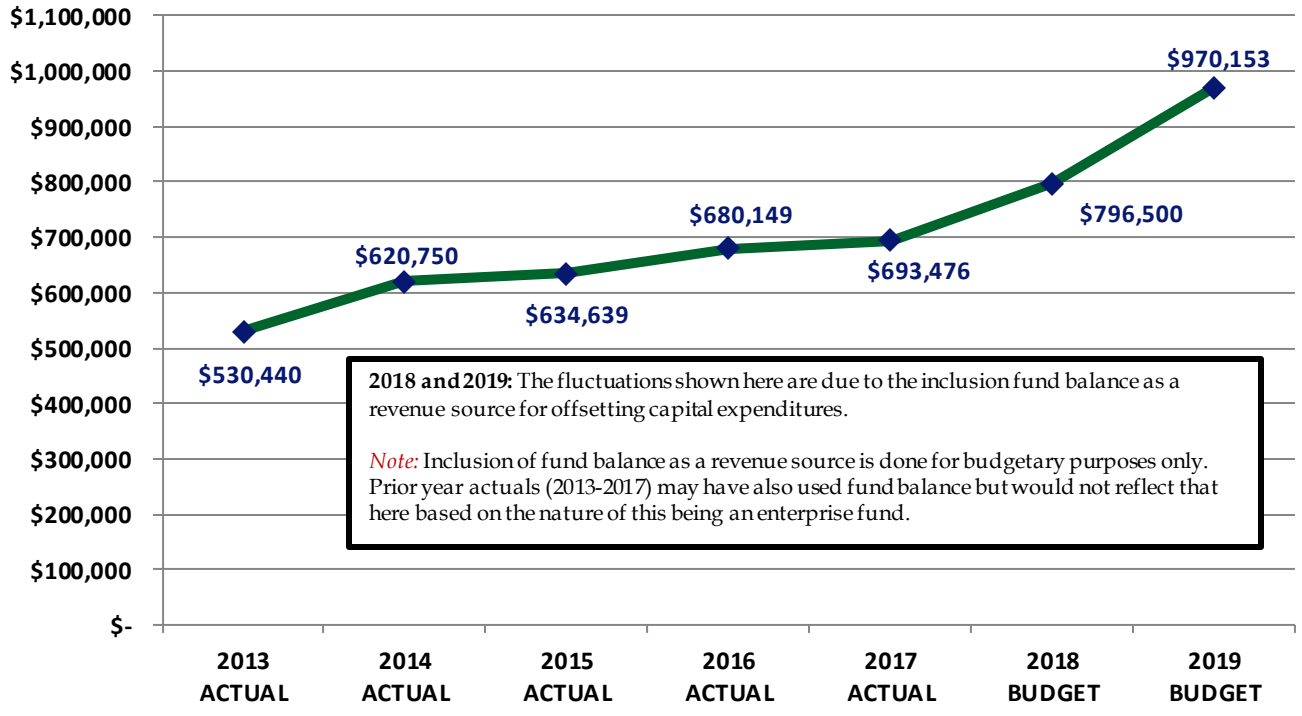
Table 16.

Parking Fund Revenue & Expenditures

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Revenue							
Fines and Forfeits	45,329	107,766	85,787	105,834	109,616	100,000	106,000
Other Revenue	5,764	8,063	4,325	5,804	6,032	2,600	5,350
Charges for Services	479,308	504,869	543,407	565,444	570,960	541,300	593,600
Interest and Rents	39	52	1,120	3,067	5,736	7,600	10,100
Fund Balance	-	-	-	-	-	145,000	255,103
Total	530,440	620,750	634,639	680,149	692,344	796,500	970,153
Expenditures							
Salaries, Wages, & Benefits	100,779	124,141	124,849	124,643	129,177	143,165	166,168
Supplies, Services, & Utilities	132,649	172,350	214,375	203,941	193,608	274,418	285,675
Debt Service	45,131	23,479	28,747	26,989	31,560	153,446	115,403
Capital Expenditures	-	-	-	14,007	83,088	176,500	353,050
Transfers Out	45,199	66,443	47,622	47,145	25,202	26,743	48,449
Total	323,758	386,413	415,593	416,725	462,635	774,272	968,745

Graph 12.

Parking Fund
Revenue by Year

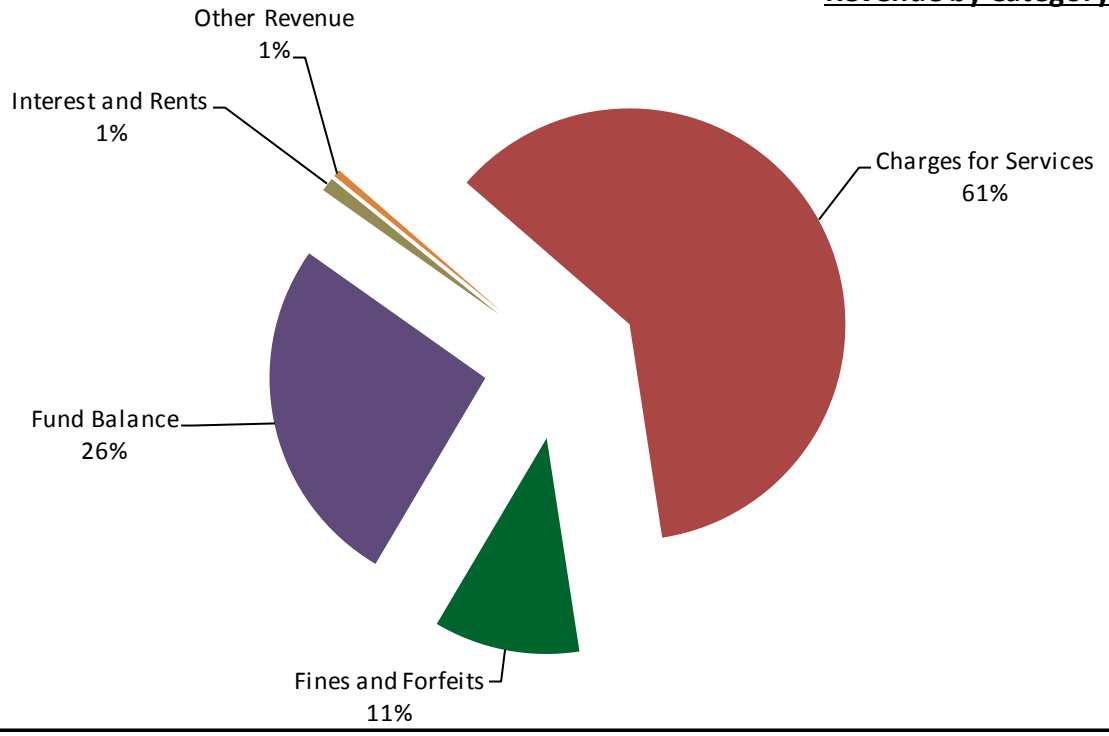


2018 and 2019: The fluctuations shown here are due to the inclusion fund balance as a revenue source for offsetting capital expenditures.

Note: Inclusion of fund balance as a revenue source is done for budgetary purposes only. Prior year actuals (2013-2017) may have also used fund balance but would not reflect that here based on the nature of this being an enterprise fund.

Chart 17.

Parking Fund
Revenue by Category



Graph 13.

Parking Fund Expenditures by Year

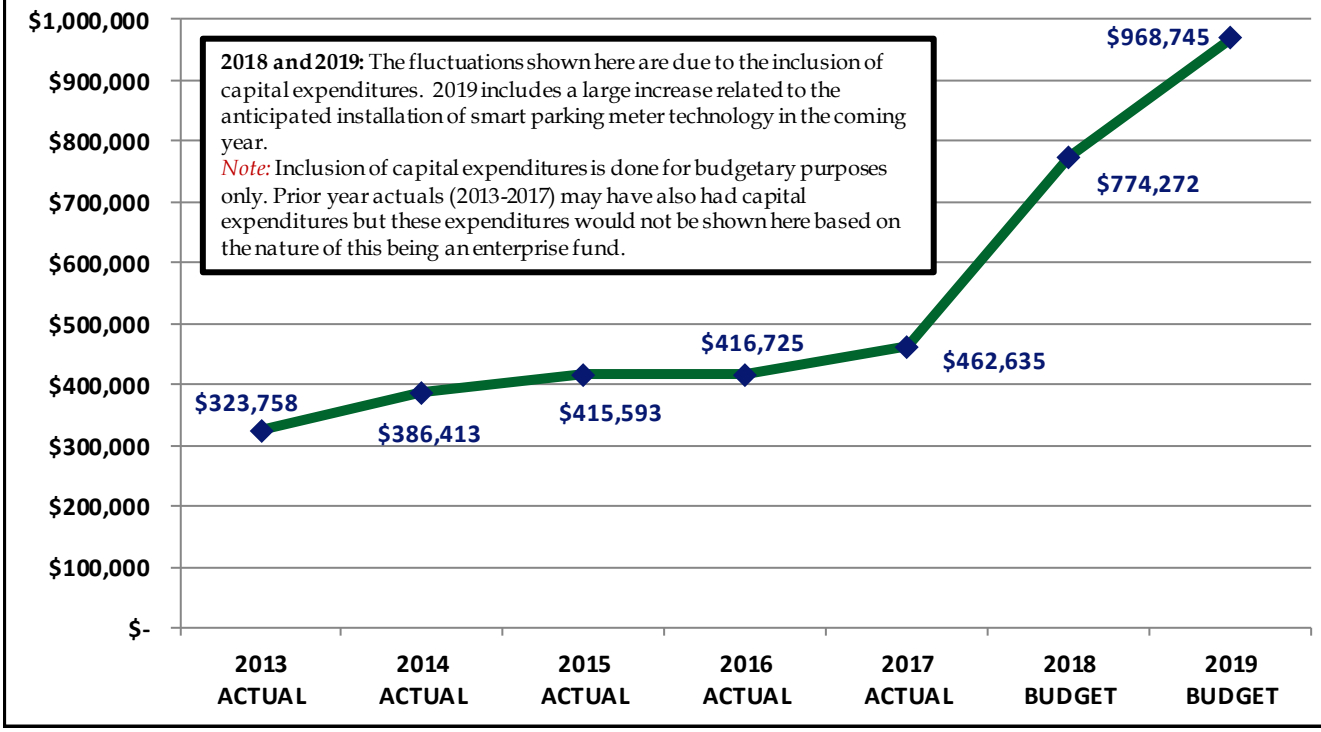
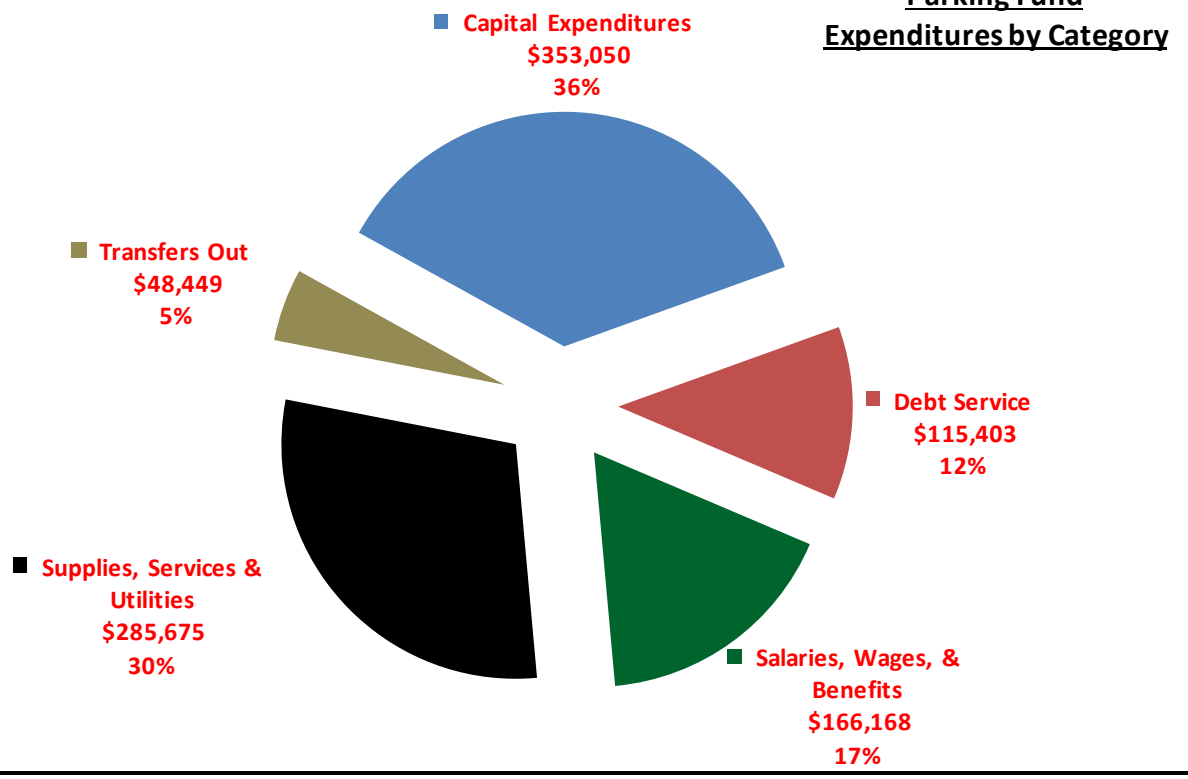


Chart 18.

Parking Fund Expenditures by Category



MAJOR REVENUE SOURCES

Major revenue sources in the parking fund consist primarily of charges for services detailed below.

1. **Charges for Services**

   ➢ ***Meters***

   The Borough 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.

   ➢ ***Parking Garage***

   The Pomfret Street Parking Garage has been in operation since the fall of 1999. Currently, the Borough takes in approximately $205,000 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.

➢ ***Borough Owned Parking Lots***

The Borough receives approximately $88,000 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.

- **<u>Locust Avenue Parking Lot</u>** – Located to the rear of Union Fire Company with 63 designated leased spaces, the spaces rent for $25 per month with a discounted six-month advance pay option available. This lot is free to the public Monday through Friday from 4:30 p.m. to 7:00 a.m. and all day Saturday and Sunday.

Capital Projects Fund Summary

Fund Description:

The Capital Projects Fund is a governmental fund used to account for financing capital outlays other than those from special assessment and proprietary funds. Departments included in this fund are Administration, Finance, Police, Public Works, and Parks & Recreation.

FUND HIGHLIGHTS

- **Overall:** The 2019 Capital Projects Fund budget shows revenues exactly equal to anticipated expenditures. Any excess capital expenditures incurred will be funded by a transfer from the General Fund. The Capital Assets and Debt section of this budget goes into greater detail of anticipated costs in this fund.

FINANCIAL SUMMARIES

Table 17.

Capital Projects Fund Revenue & Expenditures

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Revenue							
Intergovernmental	-	-	-	-	1,059,740	3,961,700	4,051,502
Other Revenue	-	-	-	-	10,000	4,817,167	4,799,267
Interest and Rents	-	-	-	-	14,383	-	3,500
Transfers In	-	-	-	-	3,012,166	381,890	673,127
Bond Proceeds	-	-	-	-	2,153,434	-	-
Fund Balance	-	-	-	-	-	2,135,410	1,394,077
Total	-	-	-	-	6,249,723	11,296,167	10,921,473
Expenditures							
Debt Service	-	-	-	-	(43,755)	170,800	279,621
Capital Expenditures	-	-	-	-	3,846,900	11,125,367	10,591,852
Transfers Out	-	-	-	-	-	-	50,000
Total	-	-	-	-	3,803,145	11,296,167	10,921,473

Chart 19.

Capital Projects Fund Revenue by Category

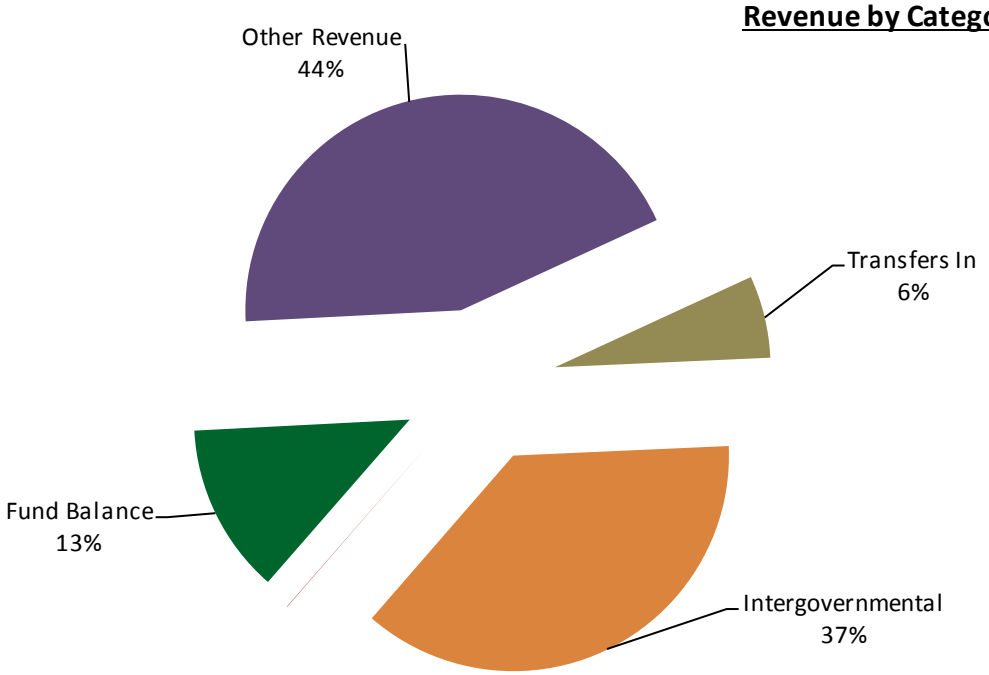
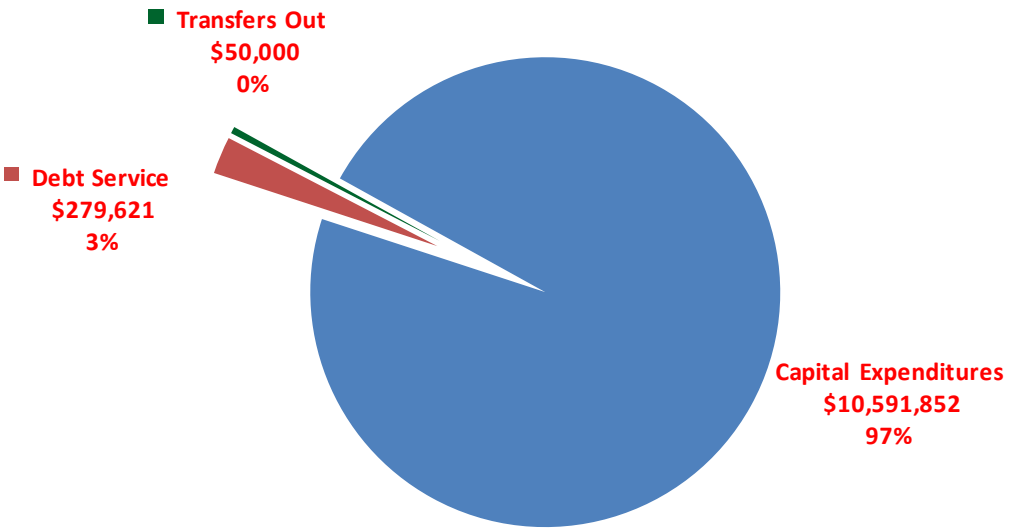


Chart 20.

Capital Projects Fund Expenditures by Category



Highway Aid Fund Summary

Fund Description:

The Highway Aid Fund is ised to account for state liquid fuels tax revenue and expenditures that are restricted to be used for building, improving, and maintaining local roads and bridges. The only department in this fund is Public Works.

FUND HIGHLIGHTS

- **Overall:** This fund has revenues exactly equaling expenditures. This fund functions similar to the capital projects fund in that the expenditures are only incurred if revenue sources exist to offset them. The primary funding source is Highway Aid money known as liquid fuels which are received from the state.

FINANCIAL SUMMARIES

Table 18.

Highway Aid Fund Revenue & Expenditures

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Revenue							
Fund Balance	-	-	-	-	-	350,209	722,000
Interest and Rents	343	261	681	6,686	13,673	7,000	11,000
Intergovernmental	360,268	388,260	427,703	499,397	522,601	533,053	553,000
Total	360,611	388,521	428,384	506,083	536,274	890,262	1,286,000
Expenditures							
Supplies, Services, & Utilities	236,208	382,814	268,177	539,059	-	-	-
Capital Expenditures	-	-	-	-	469,996	890,262	1,286,000
Total	236,208	382,814	268,177	539,059	469,996	890,262	1,286,000

Graph 14.

Highway Aid Fund
Revenue by Year

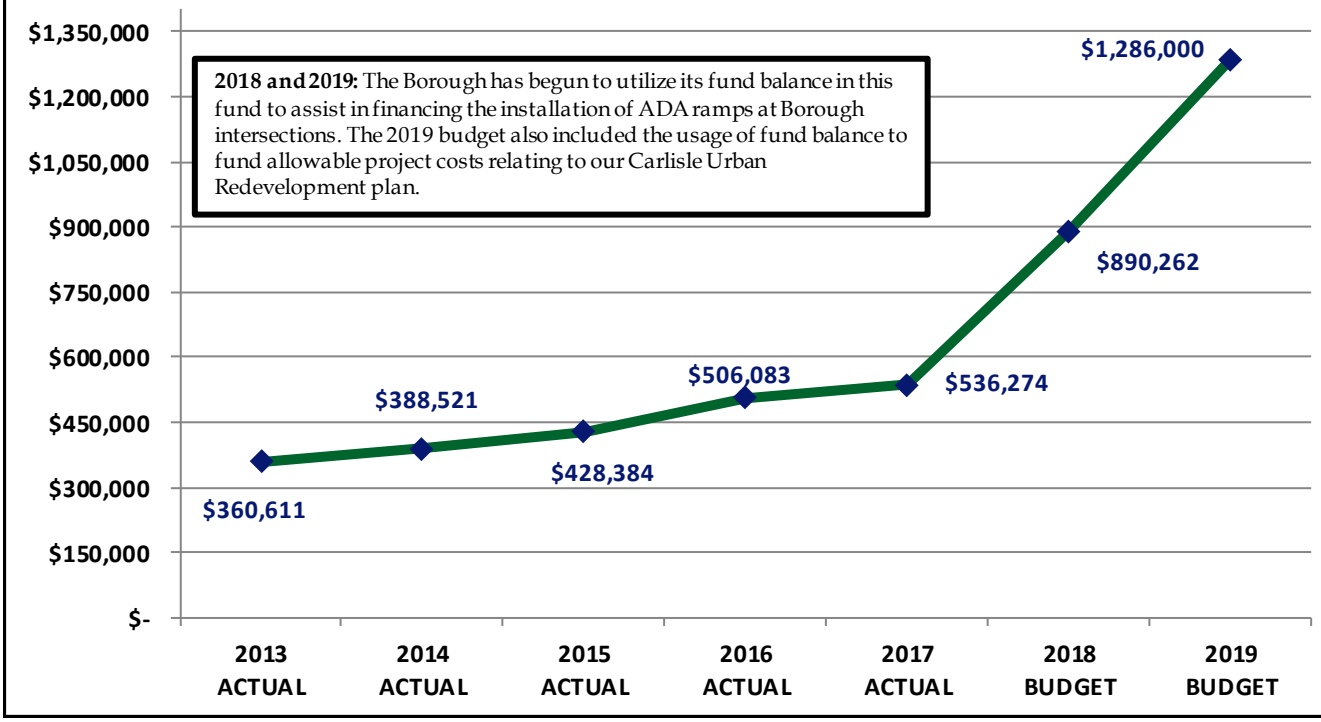
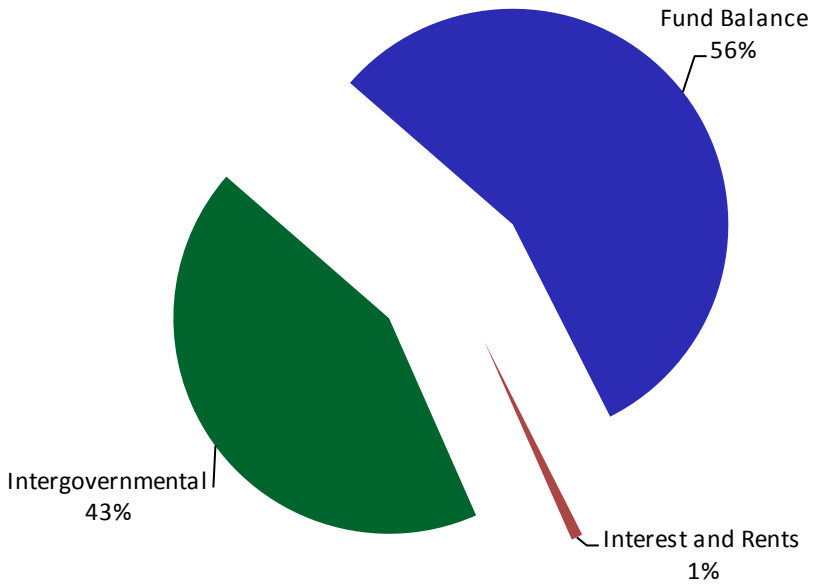


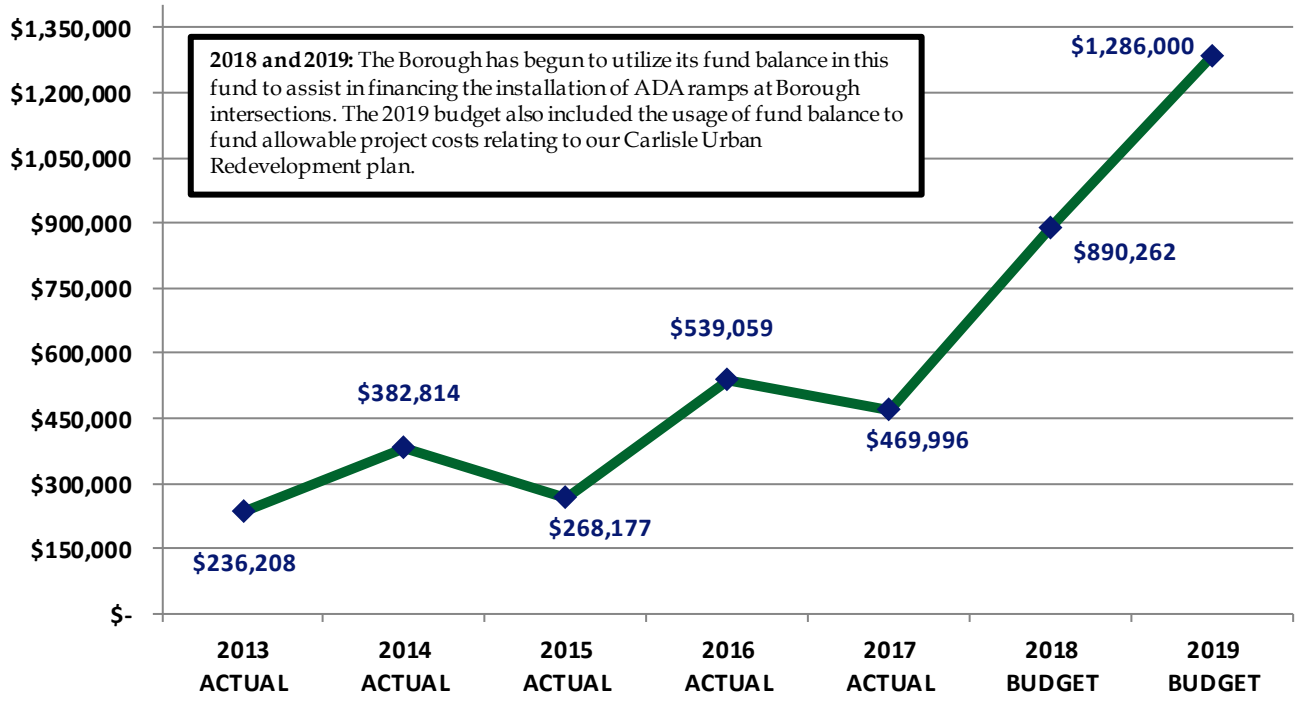
Chart 21.

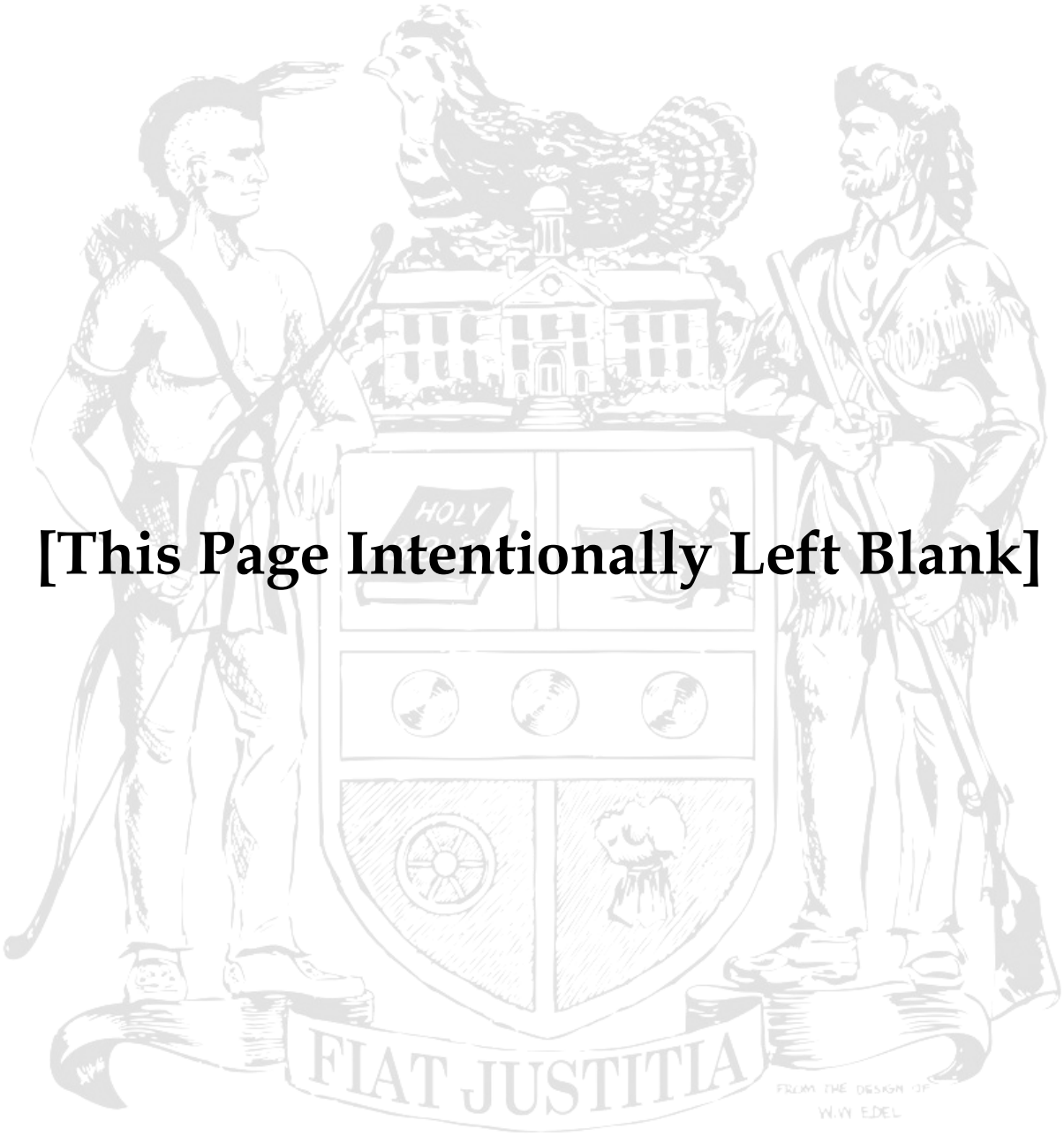
Highway Aid Fund
Revenue by Category



Graph 15.

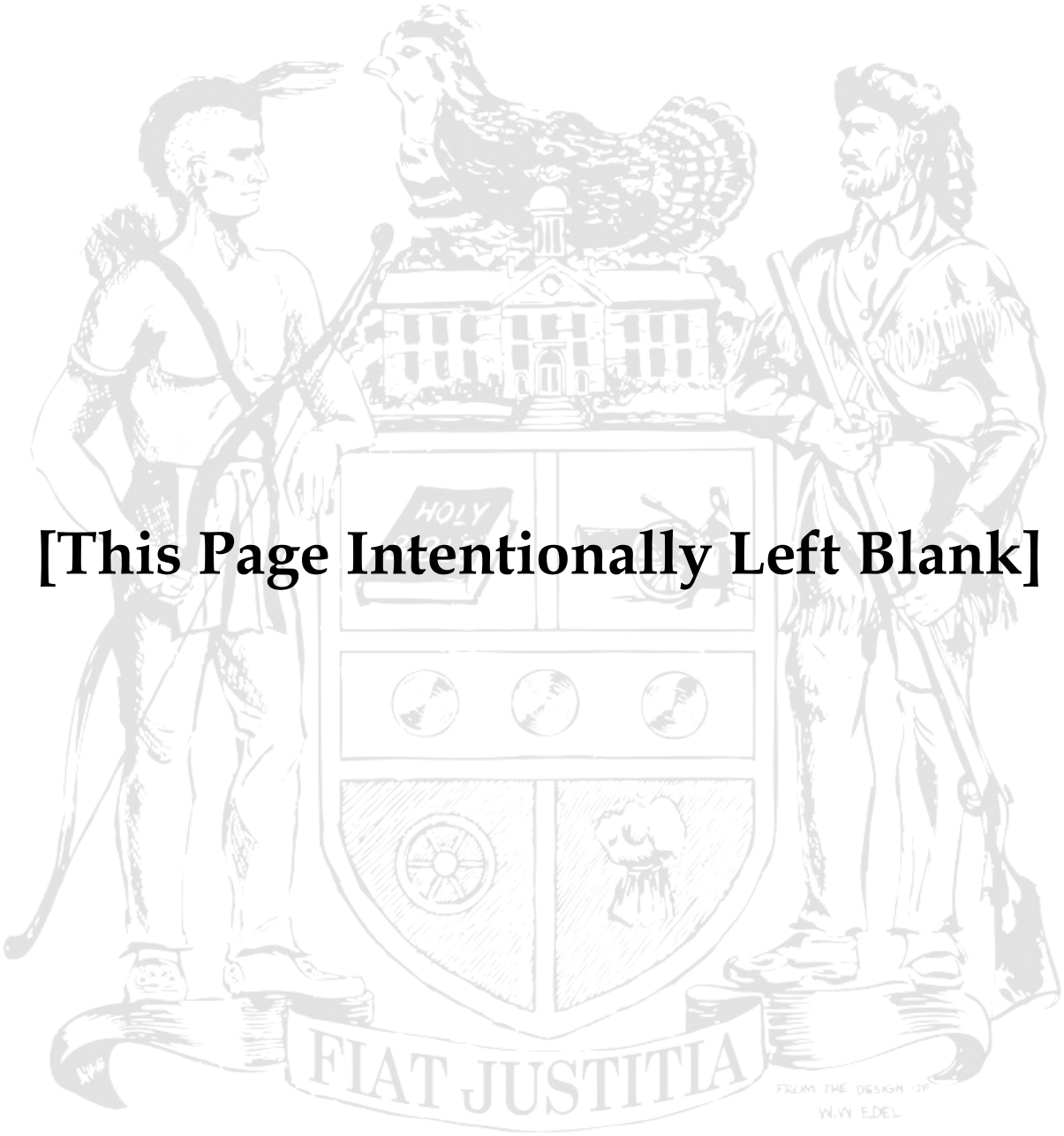
Highway Aid Fund Expenditures by Year





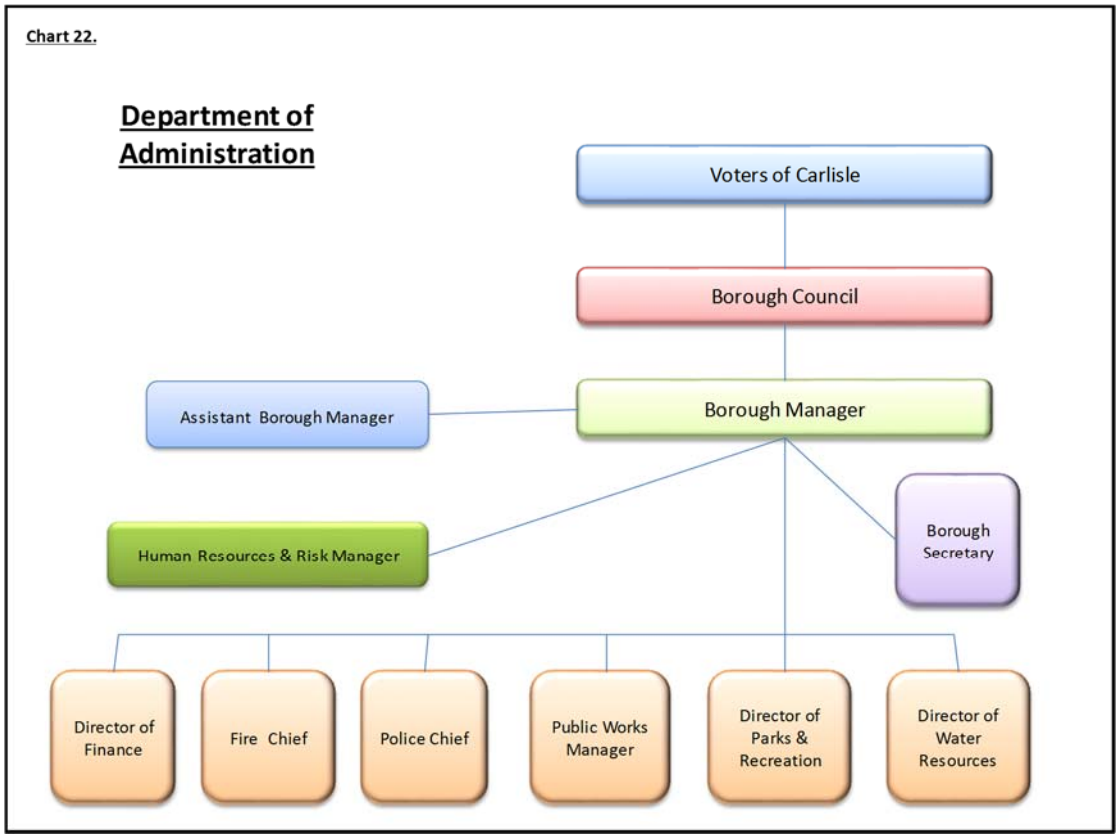
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OPERATING BUDGETS



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Department of Administration



DEPARTMENT OVERVIEW

The department of administration is responsible for the oversight of all operations of the borough. All other departments report to the borough manager as shown above in the departmental organization chart. As a home rule municipality, the borough operates under the council/manager form of government, the citizens vote into office each member of council. Borough Council, the primary policy-making body of the borough, appoints the Borough Manager who is charged with ensuring the implementation of councils adopted policies and goals.

Department Functions		Department Financial Summary	
Borough Council	Information Technology	**Associated Funds**	All Funds
Manager's Office	Outside Agencies	**Budget In Total**	$1,688,957
Legal Services	Personnel	**Operating Budget**	$1,669,957
Property & Casualty Insurance		**Capital Budget**	$19,000
		Full-Time Employees	5

Table 19.

Department of Administration Expenditures

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Borough Council							
Operating Expenditures	99,655	118,191	120,290	92,261	88,874	165,150	176,424
Capital Expenditures	-	-	-	-	-	-	-
Total	**99,655**	**118,191**	**120,290**	**92,261**	**88,874**	**165,150**	**176,424**
Manager's Office							
Operating Expenditures	312,096	341,063	348,053	358,735	392,859	456,866	456,920
Capital Expenditures	-	-	-	-	-	-	-
Total	**312,096**	**341,063**	**348,053**	**358,735**	**392,859**	**456,866**	**456,920**
Legal Services							
Operating Expenditures	131,081	112,187	155,371	161,859	233,660	368,750	156,500
Capital Expenditures	-	-	-	-	-	-	-
Total	**131,081**	**112,187**	**155,371**	**161,859**	**233,660**	**368,750**	**156,500**
Personnel							
Operating Expenditures	115,977	118,843	140,888	118,054	114,074	181,067	183,117
Capital Expenditures	-	-	-	-	-	-	-
Total	**115,977**	**118,843**	**140,888**	**118,054**	**114,074**	**181,067**	**183,117**
Information Technology							
Operating Expenditures	191,379	200,158	218,499	211,783	200,522	279,420	305,780
Capital Expenditures	61,527	-	14,490	28,850	-	50,000	19,000
Total	**252,906**	**200,158**	**232,989**	**240,633**	**200,522**	**329,420**	**324,780**
Outside Agencies							
Operating Expenditures	115,900	118,650	129,500	121,231	107,618	122,100	123,100
Capital Expenditures	-	-	-	-	-	-	-
Total	**115,900**	**118,650**	**129,500**	**121,231**	**107,618**	**122,100**	**123,100**
Property & Casualty Insurance							
Operating Expenditures	275,951	283,595	215,594	215,756	228,827	265,990	268,116
Capital Expenditures	-	-	-	-	-	-	-
Total	**275,951**	**283,595**	**215,594**	**215,756**	**228,827**	**265,990**	**268,116**
Total	**1,303,566**	**1,292,687**	**1,342,685**	**1,308,529**	**1,366,434**	**1,889,343**	**1,688,957**

Graph 16.

Department of Administration
Total Expenditures by Year

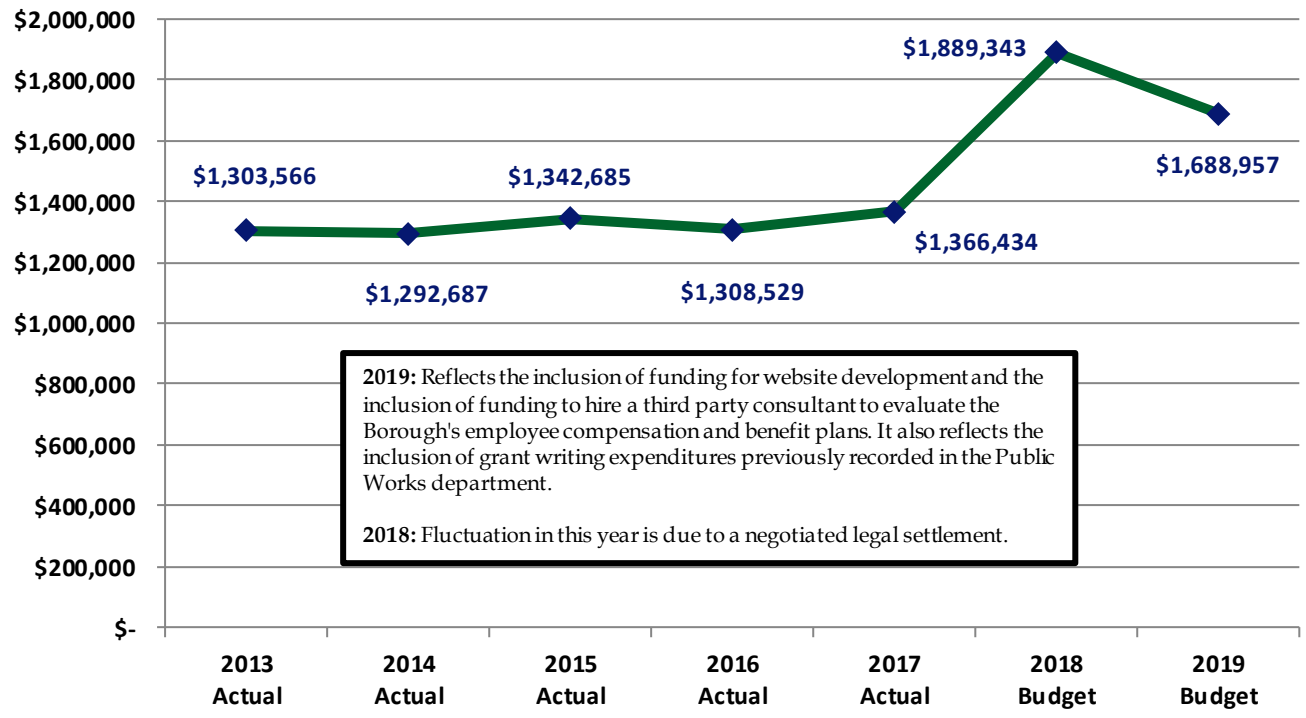
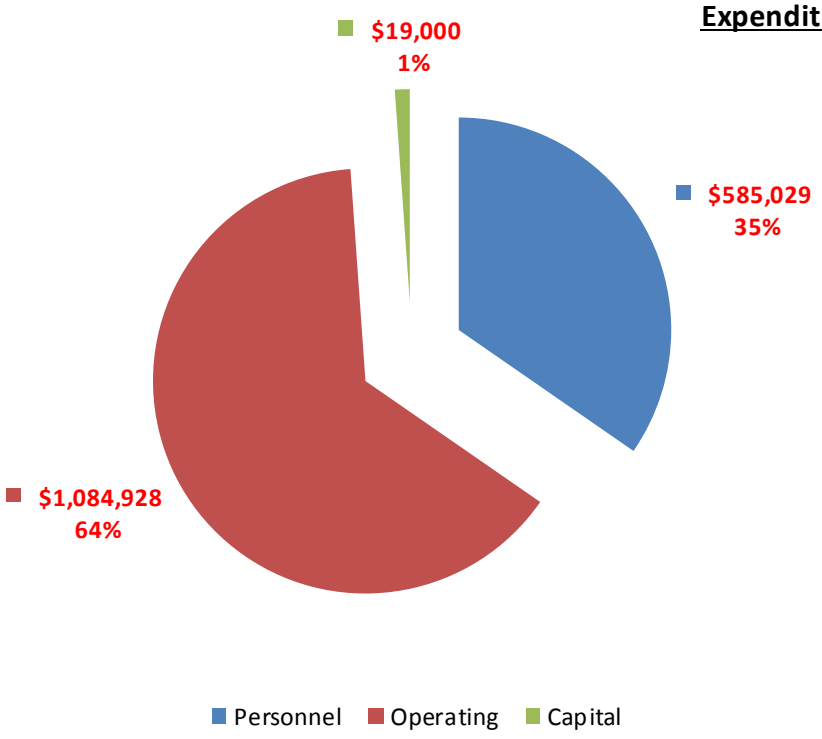
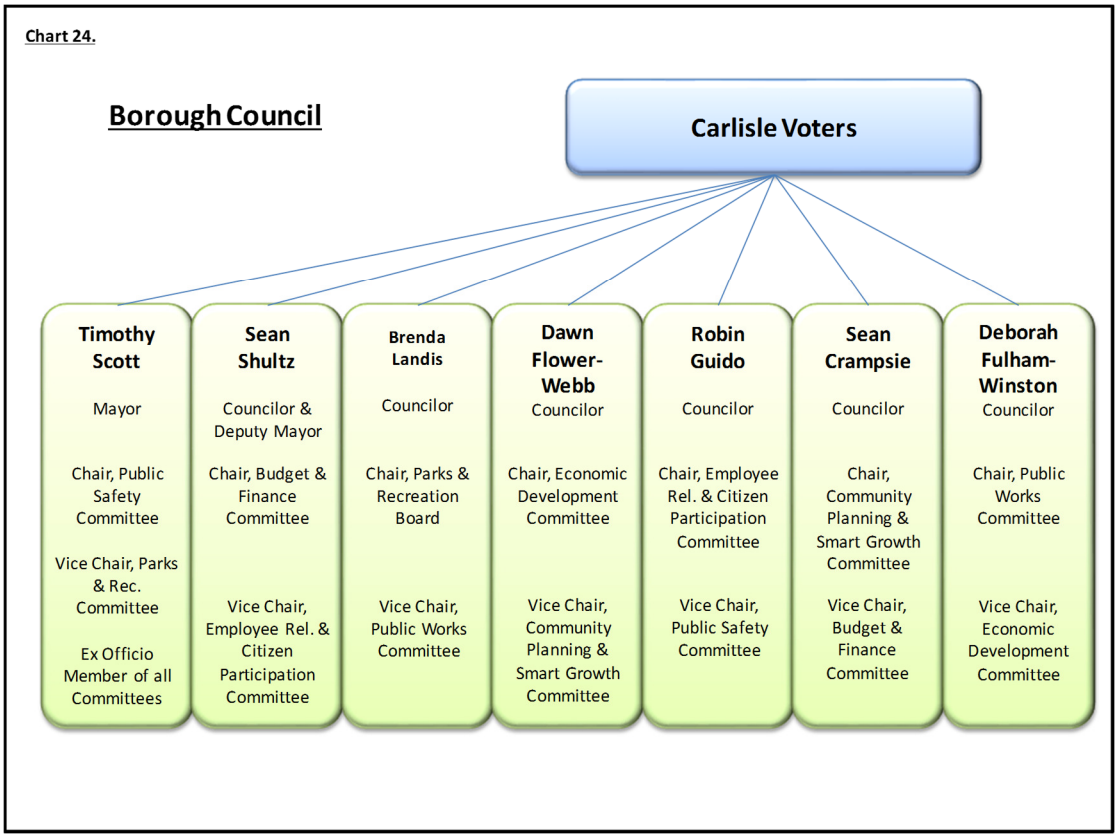


Chart 23.

Department of Administration
Expenditures by Category





FUNCTION OVERVIEW

Function Snapshot	
Department	Administration
Applicable Funds	General
Budget In Total	$176,424
Operating Budget	$176,424
Capital Budget	$ -
Members of Council	7

During the May 2015 Primary Election, Carlisle Borough voters approved a referendum to change Carlisle Borough to a Home Rule form of government. The Home Rule Charter became effective on January 1, 2016.

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

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



Borough Council
Deborah Fulham-Winston, Sean Crampsie, Sean Shultz, Robin Guido
Dawn Flower-Webb, Timothy Scott, Brenda Landis

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

2018 ACCOMPLISHMENTS:

- generated goals for Years 2018 and 2019
- appointed a financial advisor and bond counsel to assist with financing of TIF capital projects
- continued the implementation of the Carlisle Urban Redevelopment Plan (CURP)
- approved funding strategies for the CURP and Carlisle Urban Stormwater Park (CUSP)
- 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

- obtained HOME grant funding for future acquisition and rehabilitation of blighted properties
- adopted the 2019 General Fund and Proprietary Fund Budgets

2019 GOALS

- finalize the adoption of the Comprehensive Plan
- explore a systematic rental inspection program
- explore the merits of expanding Carlisle's Historic District
- advance the Tax Increment Financing (TIF) and other financing strategies for the CURP
- continue to support and explore revitalization and tax building initiatives/strategies

FINANCIAL SUMMARIES

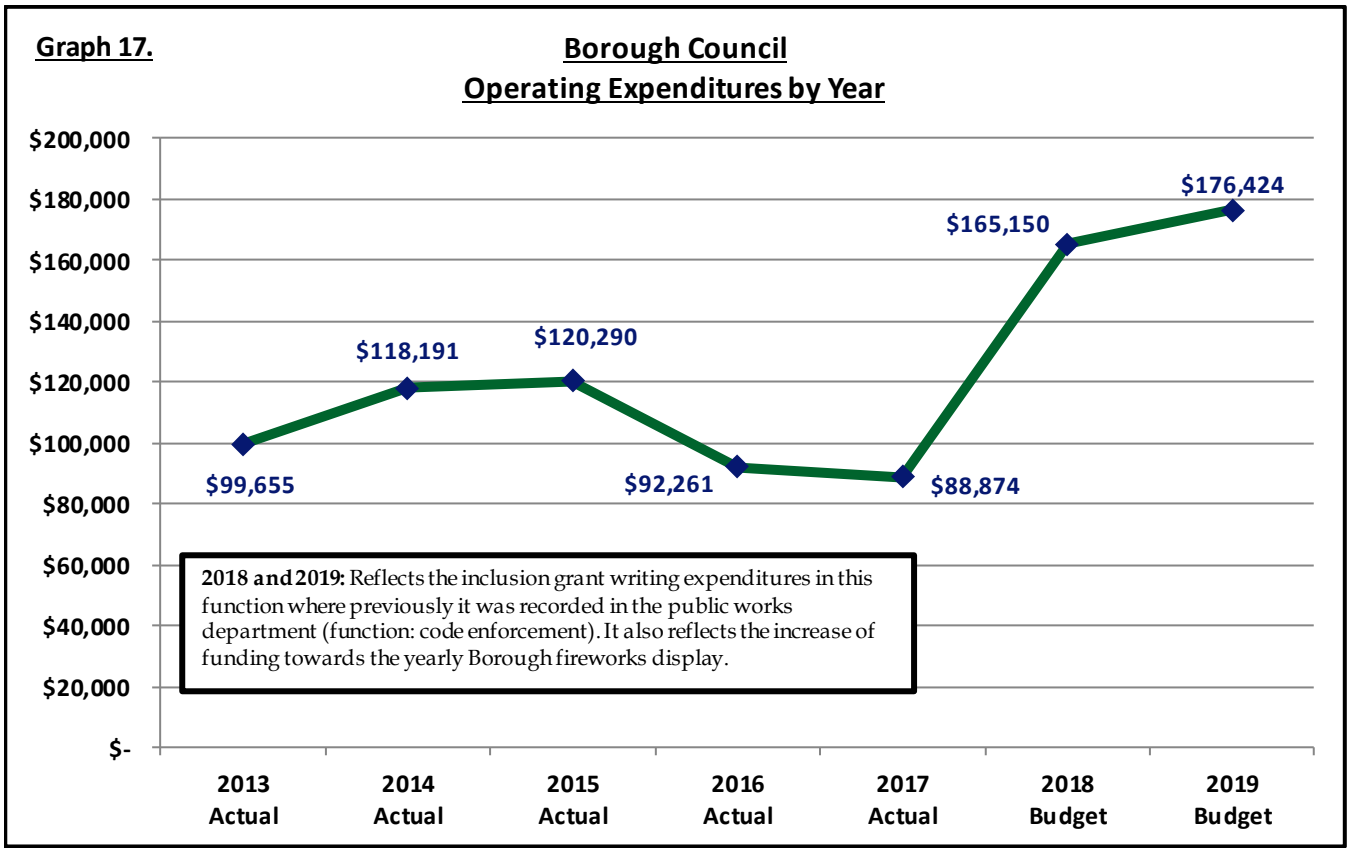
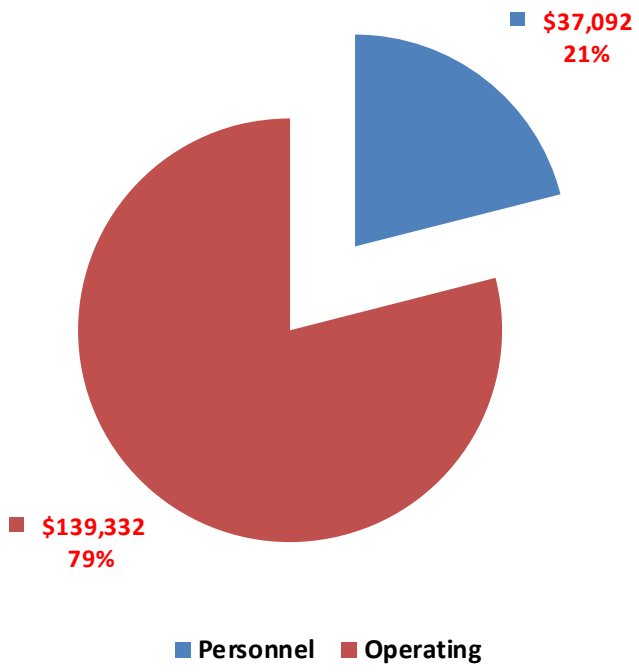


Chart 25.

Borough Council
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Administration
Applicable Funds	General Fund Parking Fund
Budget In Total	$1,061,300
Operating Budget	$1,042,300
Capital Budget	$19,000
Full-Time Employees	4

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

This Office also directly oversees Human Resources, Information Technology, the implementation of the Carlisle Urban Redevelopment Plan and the Community Development Block Grant Program (CDBG).



Department of Administration
Tom Hamilton, Susan Armstrong, Matthew Candland, Joyce Stone, Stephanie Taylor

SERVICES PERFORMED:

- council goals implementation
- council agendas and meeting minutes
- human resources
- community liaison
- employee benefits
- strategic planning
- website oversight
- performance management
- IT oversight
- economic development
- risk management
- community planning
- union negotiations
- wellness program
- liaisons with key community stakeholders

BUDGETARY ACTIVITIES

- Manager's Office (401)
- Legal Services (404)
- Information Technology (407)
- Outside Agencies (467)

2018 ACCOMPLISHMENTS

- completed Carlisle's Comprehensive Plan Update
- implemented in-house tax collection
- restructured the Borough's Finance Department
- continued the implementation of the Police Department Matrix Plan
- presented a balanced 2019 Budget to Borough Council without a real estate tax increase
- created a storm water utility
- continued the implementation of the Emergency Preparedness Plan
- assisted in the development of Council's 2018-2019 goals
- facilitated the Carlisle Urban Redevelopment Plan (CURP) implementation
- continued the EPA Brownfield Assessment Program
- continued the design and engineering of transportation and stormwater improvements for the redevelopment of existing brownfields
- continued the sewer repair, rehabilitation and replacement program
- advanced the Borough's public information strategy (social media, messaging, etc.)

2019 GOALS

- provide a 2020 balanced budget to Borough Council
- continue implementation of the Carlisle Urban Redevelopment Plan including the TIF
- update and implement the Borough's Wellness Program
- continue a multi-year process to ensure that no short term or longer term deficit exists in the budget to ensure the Borough remains financially stable
- continue the repair, rehabilitation, and replacement of Borough infrastructure that includes a public education component
- advance the Stormwater utility structure
- evaluate the Borough's current Employee Compensation Plan
- facilitate government advocacy
- seek creative solutions to build the Borough's tax base and improve revenue sources
- continue to pursue sustainable/renewable energy options that can benefit the community
- review and recommend potential modifications regarding stormwater mitigation
- explore potential options for Borough Hall renovations
- restructure the Borough's Public Works Field Operations Department
- complete the internal analysis of the Police Department staffing level
- create a more interactive and user-friendly website and an elevated level of transparency
- advance the Borough's rental ordinance/housing inventory standard objective

- create a forum with key community stakeholders to address issues and share best practices
- explore additional downtown revitalization strategies that have the ability to capitalize on existing assets, as well as address public perceptions
- assist in the advancement of the redevelopment of the three brownfield sites

FINANCIAL SUMMARIES

Graph 18.

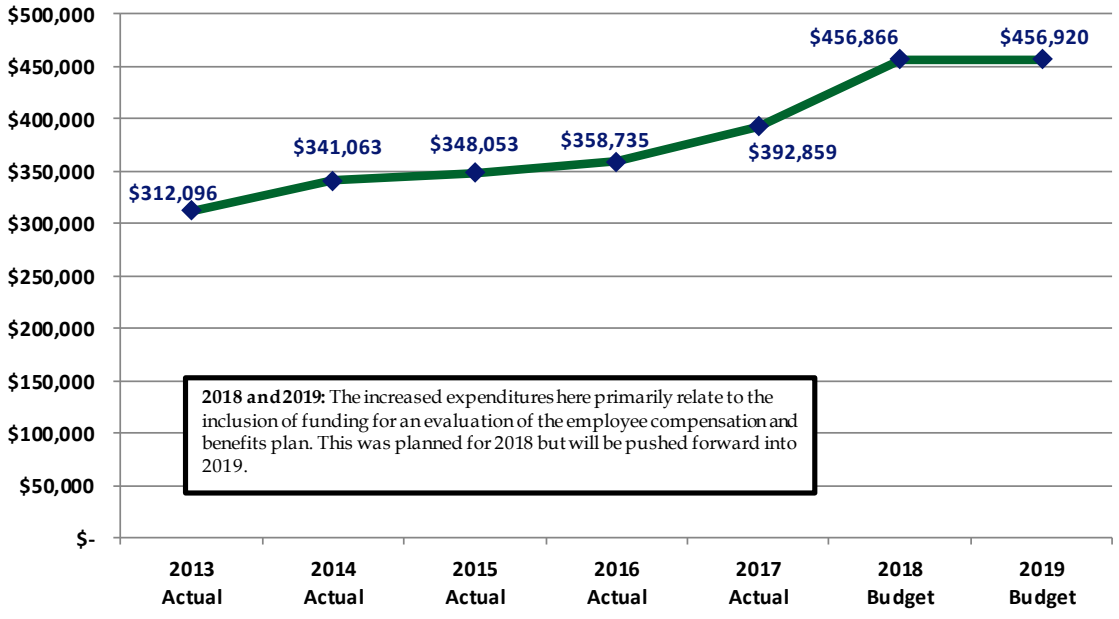
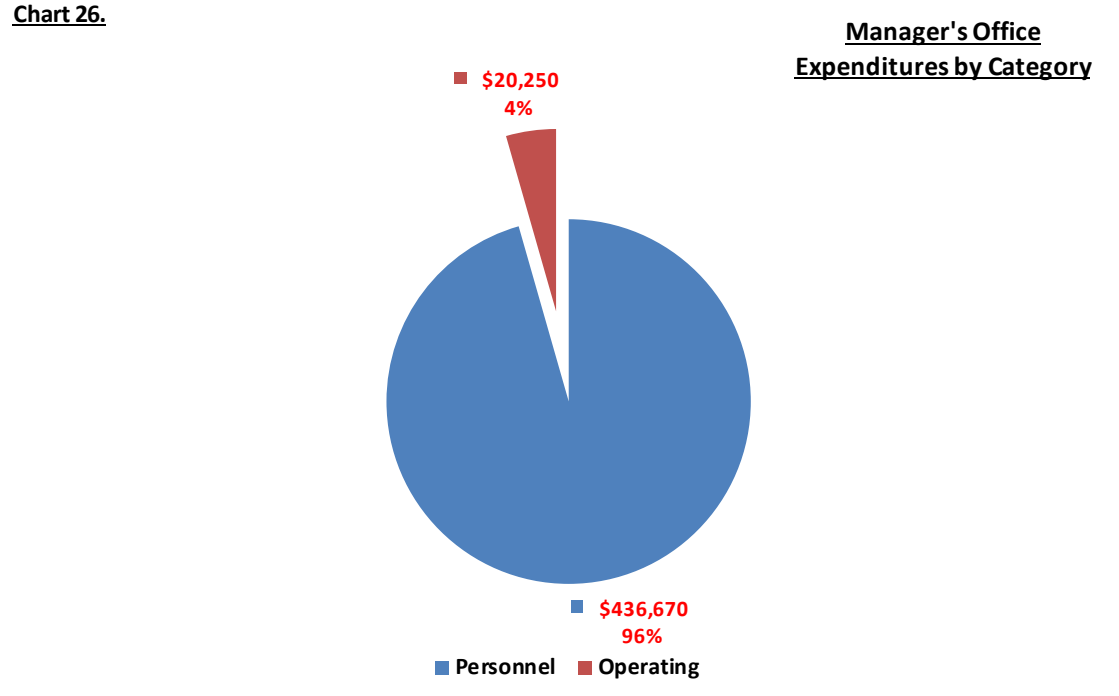
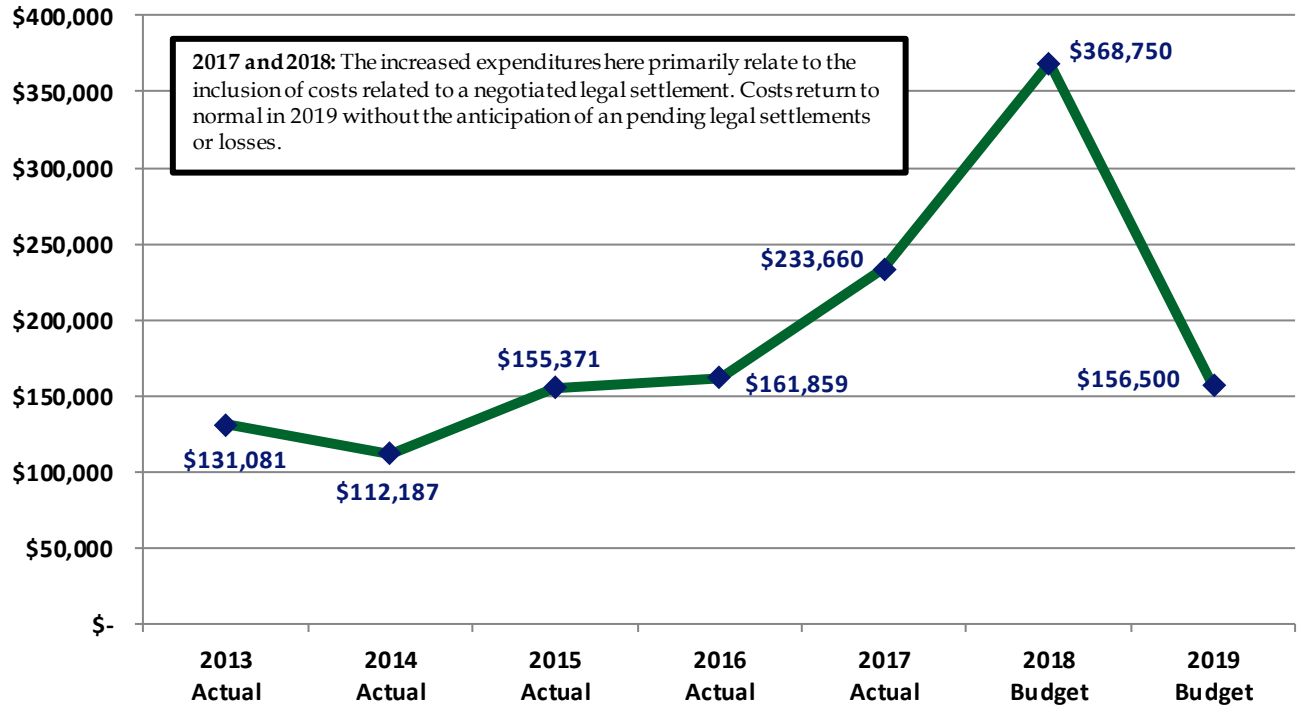


Chart 26.



Graph 19.

Legal
Operating Expenditures by Year



Graph 20.

Information Technology
Operating Expenditures by Year

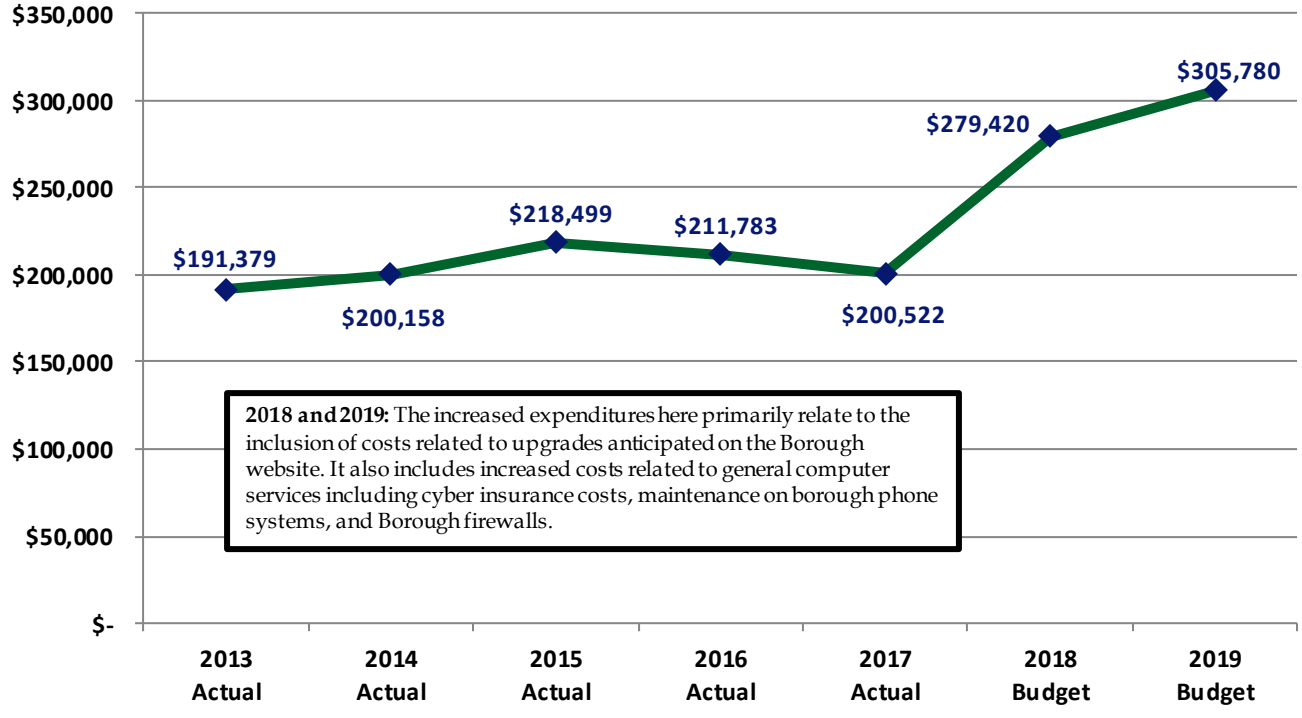


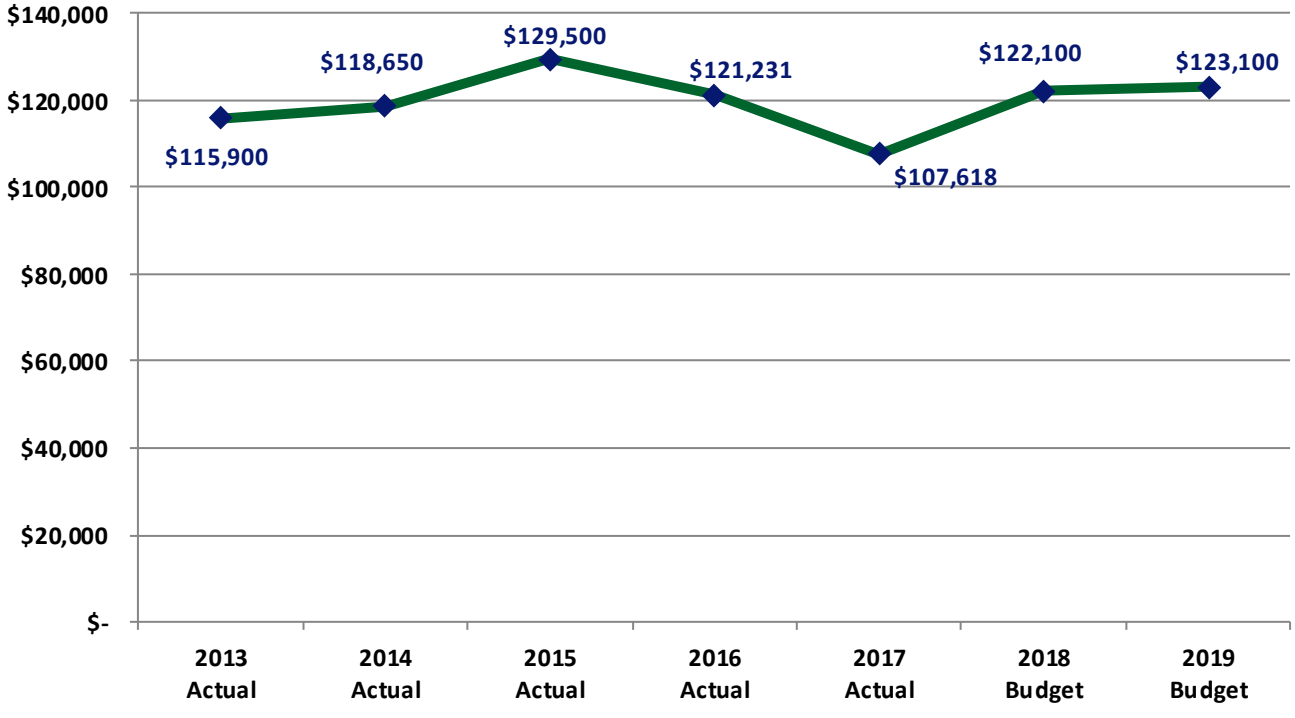
Chart 27.

Information Technology Expenditures by Category



Graph 21.

Outside Agencies Operating Expenditures by Year



FUNCTION OVERVIEW

Function Snapshot	
Department	Administration
Applicable Funds	General; Water; Stormwater; Sewer
Budget In Total	$451,233
Operating Budget	$451,233
Capital Budget	$ -
Full-Time Employees	1

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.

SERVICES PERFORMED

- 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.

BUDGETARY ACTIVITIES

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

Graph 22.

Personnel
Operating Expenditures by Year

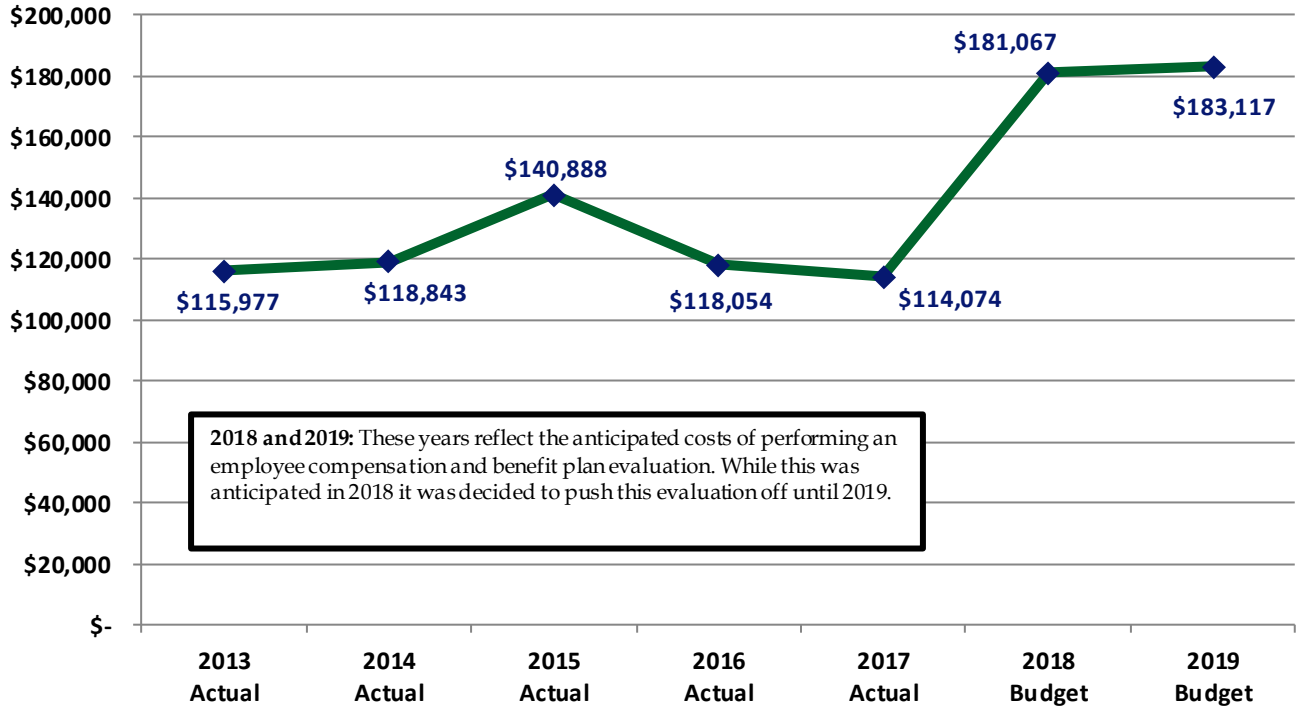
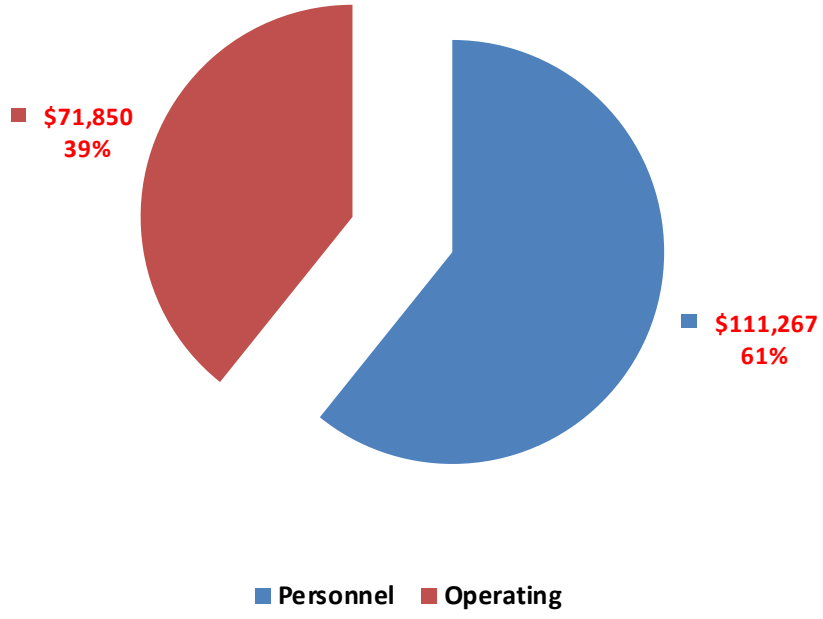
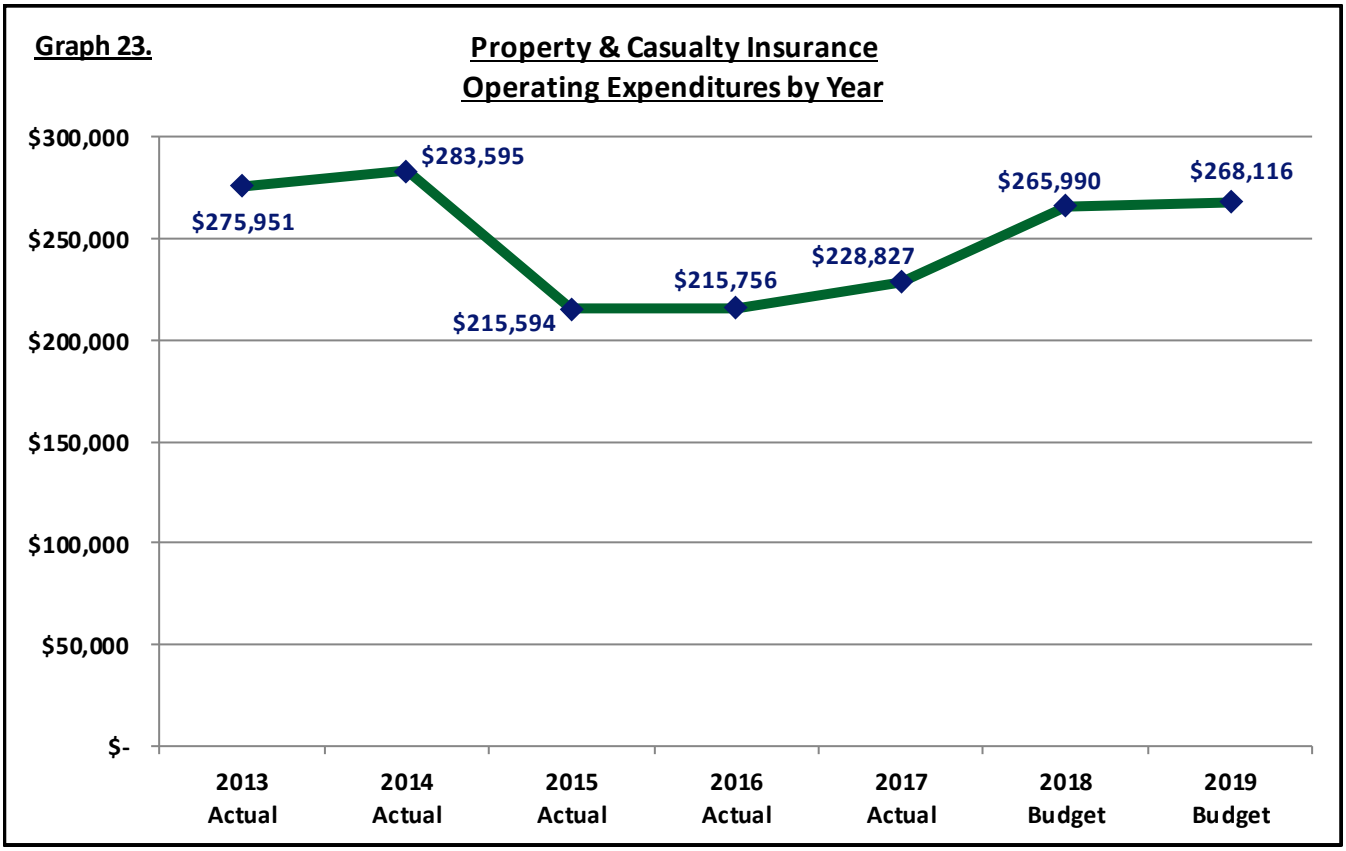


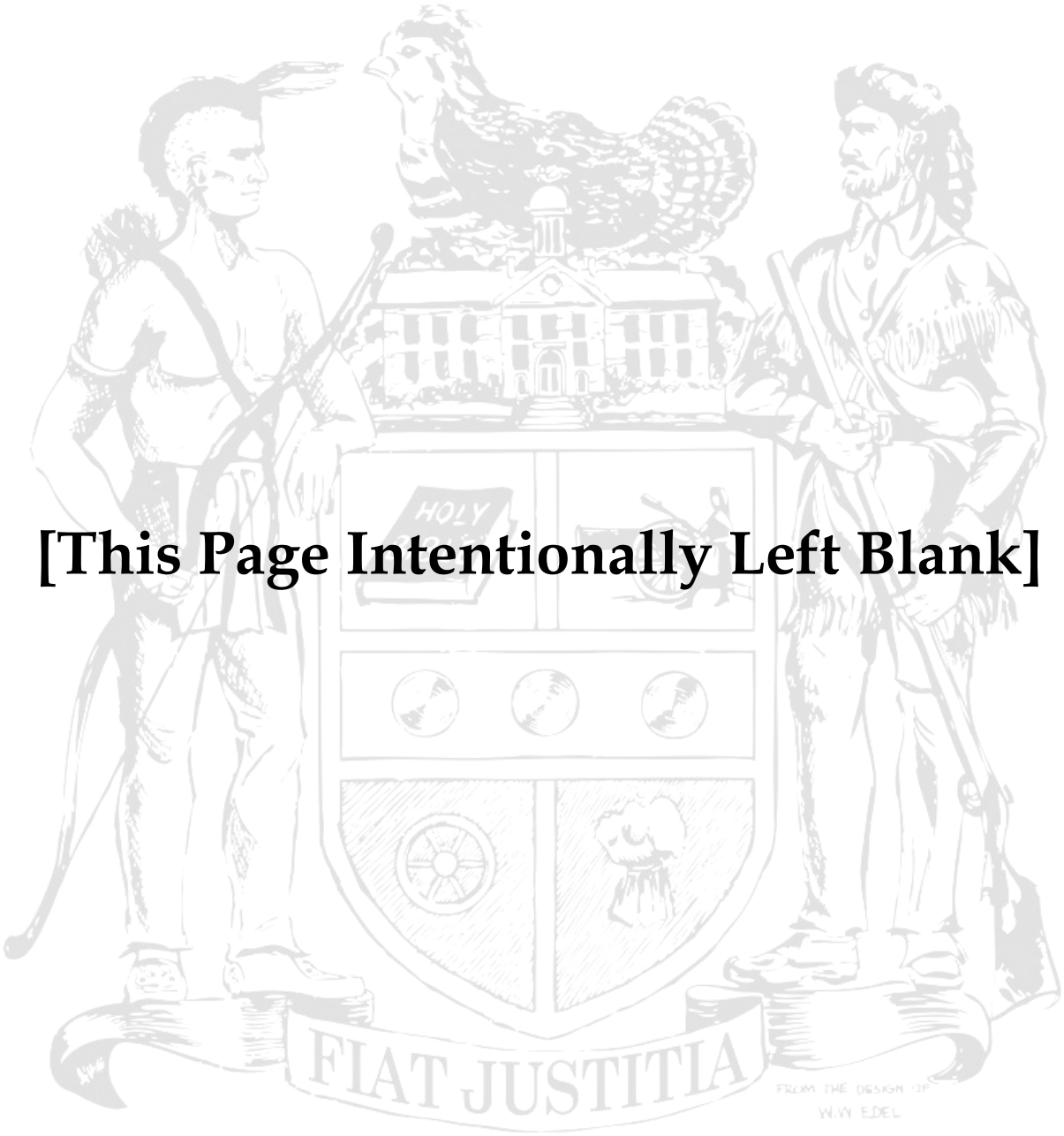
Chart 28.

Personnel
Expenditures by Category



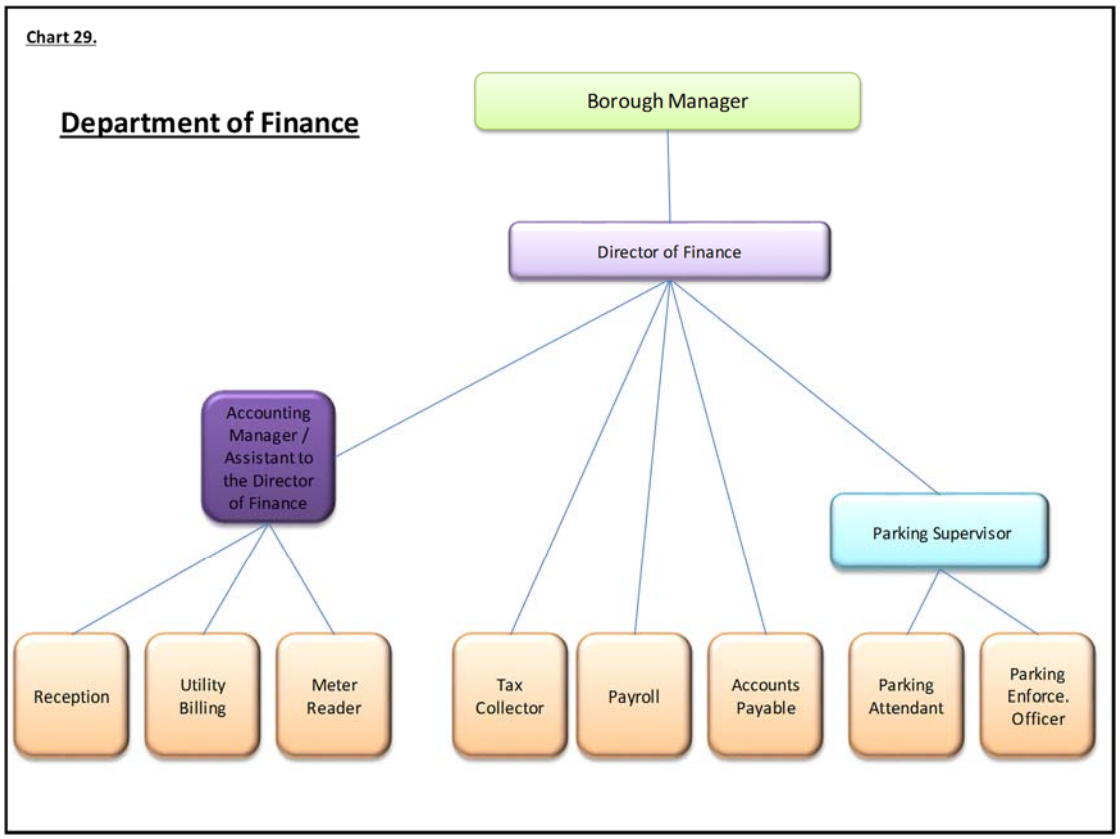
Graph 23.


Property & Casualty Insurance
Operating Expenditures by Year
$300,000
$250,000
$200,000
$150,000
$100,000
$50,000
$-
$275,951
$283,595
$215,594
$215,756
$228,827
$265,990
$268,116
2013 Actual
2014 Actual
2015 Actual
2016 Actual
2017 Actual
2018 Budget
2019 Budget



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Department of Finance



DEPARTMENT OVERVIEW

This department serves both internal and external customers. It is responsible for managing the financial accounting of all Borough activities including payroll, cash receipts, accounts payable, and billings. This department encompasses utility billing for our water, sewer, and stormwater customers. It also includes parking operations and management, tax collection, and budget management.

Department Functions		Department Financial Summary	
Finance Operations	Water Billing & Collection	**Associated Funds**	All Funds
Sewer Billing & Collection	Stormwater Billing & Coll.	**Budget In Total**	$8,962,486
Tax Collection	Parking Operations	**Operating Budget**	$8,140,798
Parking Garage	Debt Service	**Capital Budget**	$821,688
Water Authority	Sewer Authority	**Full-Time Employees**	8
Unallocated Employee Benefits	Transfers Out		

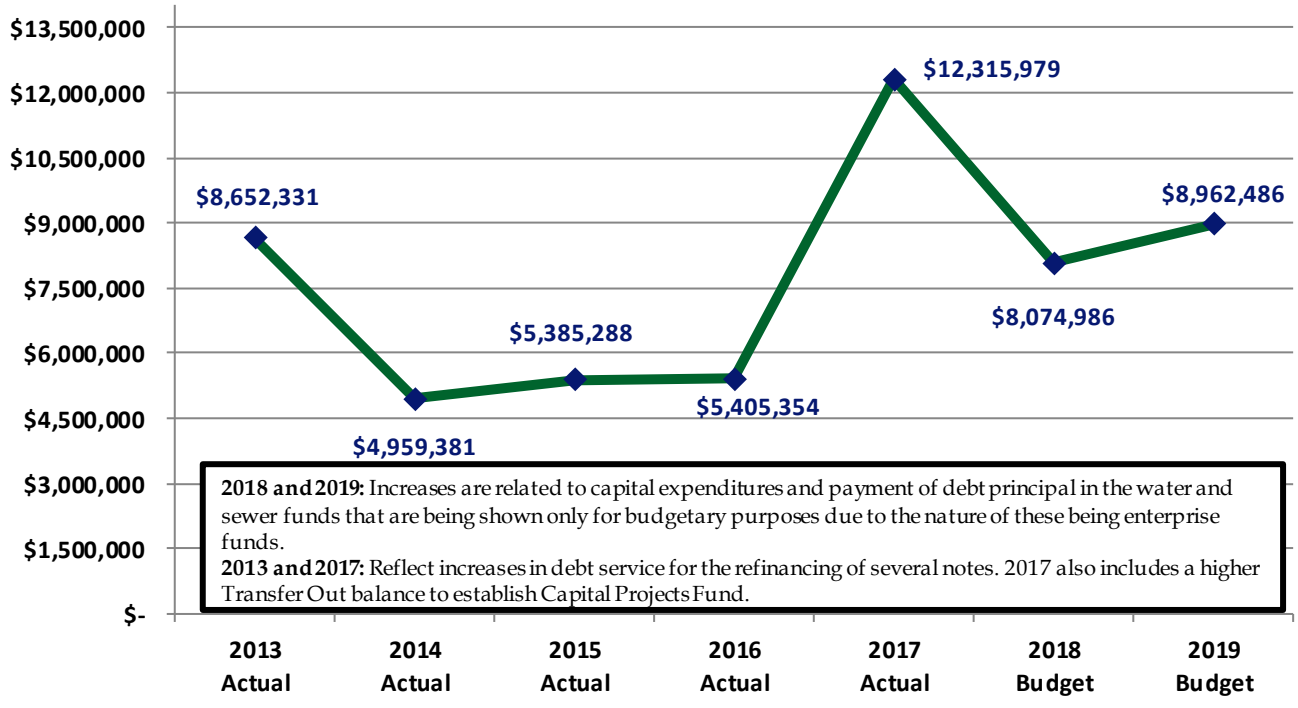
Table 20.

Department of Finance Expenditures

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Finance Operations							
Operating Expenditures	430,781	506,691	471,651	483,254	503,429	479,542	416,295
Capital Expenditures	-	-	-	-	-	-	-
Total	**430,781**	**506,691**	**471,651**	**483,254**	**503,429**	**479,542**	**416,295**
Water Billing & Collection							
Operating Expenditures	41,038	39,464	92,815	103,917	155,075	102,694	52,047
Capital Expenditures	-	-	-	-	2,270	58,333	234,319
Total	**41,038**	**39,464**	**92,815**	**103,917**	**157,345**	**161,027**	**286,366**
Stormwater Billing & Collection							
Operating Expenditures	-	-	-	-	-	-	24,126
Capital Expenditures	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**24,126**
Sewer Billing & Collection							
Operating Expenditures	47,603	39,139	98,307	129,048	139,424	86,788	39,322
Capital Expenditures	-	-	-	-	2,270	58,334	234,319
Total	**47,603**	**39,139**	**98,307**	**129,048**	**141,694**	**145,122**	**273,641**
Tax Collection							
Operating Expenditures	81,140	62,230	66,333	63,667	64,571	123,457	119,598
Capital Expenditures	-	-	-	-	-	-	-
Total	**81,140**	**62,230**	**66,333**	**63,667**	**64,571**	**123,457**	**119,598**
Parking Operations							
Operating Expenditures	58,353	92,150	104,937	122,474	115,709	165,860	197,129
Capital Expenditures	-	-	-	89	9,315	11,000	178,030
Total	**58,353**	**92,150**	**104,937**	**122,563**	**125,024**	**176,860**	**375,159**
Parking Garage							
Operating Expenditures	56,444	82,876	100,483	81,846	96,707	126,872	130,785
Capital Expenditures	-	-	-	13,918	73,773	165,500	175,020
Total	**56,444**	**82,876**	**100,483**	**95,764**	**170,480**	**292,372**	**305,805**
Debt Service							
Operating Expenditures	5,311,509	1,073,766	1,696,014	1,666,499	5,291,273	3,526,720	3,572,849
Capital Expenditures	-	-	-	-	-	-	-
Total	**5,311,509**	**1,073,766**	**1,696,014**	**1,666,499**	**5,291,273**	**3,526,720**	**3,572,849**
Water Authority							
Operating Expenditures	1,186	7,997	8,933	5,050	2,901	8,850	8,850
Capital Expenditures	-	-	-	-	-	-	-
Total	**1,186**	**7,997**	**8,933**	**5,050**	**2,901**	**8,850**	**8,850**
Sewer Authority							
Operating Expenditures	16,798	21,311	10,826	11,673	200	15,200	15,200
Capital Expenditures	-	-	-	-	-	-	-
Total	**16,798**	**21,311**	**10,826**	**11,673**	**200**	**15,200**	**15,200**
Unallocated Employee Benefits							
Operating Expenditures	999,914	969,408	979,108	1,034,032	960,806	1,008,042	937,314
Capital Expenditures	-	-	-	-	-	-	-
Total	**999,914**	**969,408**	**979,108**	**1,034,032**	**960,806**	**1,008,042**	**937,314**
Transfers Out							
Operating Expenditures	1,607,565	2,064,349	1,755,881	1,689,887	4,898,256	2,137,794	2,627,283
Capital Expenditures	-	-	-	-	-	-	-
Total	**1,607,565**	**2,064,349**	**1,755,881**	**1,689,887**	**4,898,256**	**2,137,794**	**2,627,283**
Total	**8,652,331**	**4,959,381**	**5,385,288**	**5,405,354**	**12,315,979**	**8,074,986**	**8,962,486**

Graph 24.

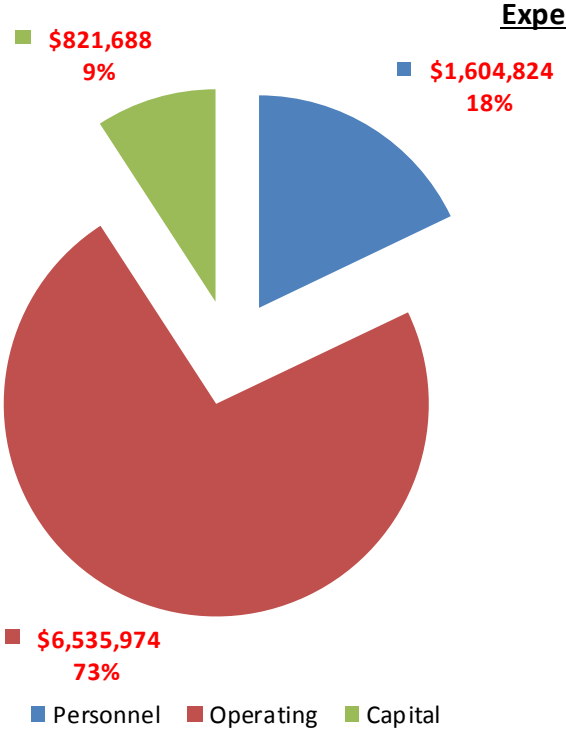
Department of Finance
Total Expenditures by Year



2018 and 2019: Increases are related to capital expenditures and payment of debt principal in the water and sewer funds that are being shown only for budgetary purposes due to the nature of these being enterprise funds.
2013 and 2017: Reflect increases in debt service for the refinancing of several notes. 2017 also includes a higher Transfer Out balance to establish Capital Projects Fund.

Chart 30.

Department of Finance
Expenditures by Category



FUNCTION OVERVIEW

The primary responsibility of the finance operations function is the accounting of all Borough transactions as regulated by federal, state, local laws and regulations. In addition it is the finance operations responsibility to be the primary resource for compiling all departmental budgets into one cohesive document. On a yearly basis the finance operations is charged with assisting with and preparing for the independent annual audit.

Function Snapshot	
Department	Finance
Applicable Funds	All Funds
Budget In Total	$7,553,741
Operating Budget	$7,553,741
Capital Budget	$ -
Full-Time Employees	4

SERVICES PERFORMED

- customer service
- internal controls
- annual audit
- annual operating & capital budgets
- debt & cash management
- payroll
- financial reporting
- accounts receivable
- accounts payable
- procurement

BUDGETARY ACTIVITIES

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

2018 ACCOMPLISHMENTS

- received unmodified opinion for 2018 audit report
- submitted 2017 audit report for GFOA Award for Excellence in Financial Reporting
- received GFOA Award for Excellence in Financial Reporting for 2016 audit
- received GFOA Budget Award for 2018 budget
- implemented real estate tax collection under Home Rule Charter

2019 GOALS

- unmodified opinion for 2018 audit report
- GFOA Award for Excellence in Financial Reporting
- GFOA Award for Distinguished Budget Presentation
- explore opportunities to better utilize e-commerce in customer transactions
  - ❖ ***Council Strategic Goal***: *Develop a strategy for service delivery in the 21st century.*

Graph 25.

Finance Operations
Operating Expenditures by Year

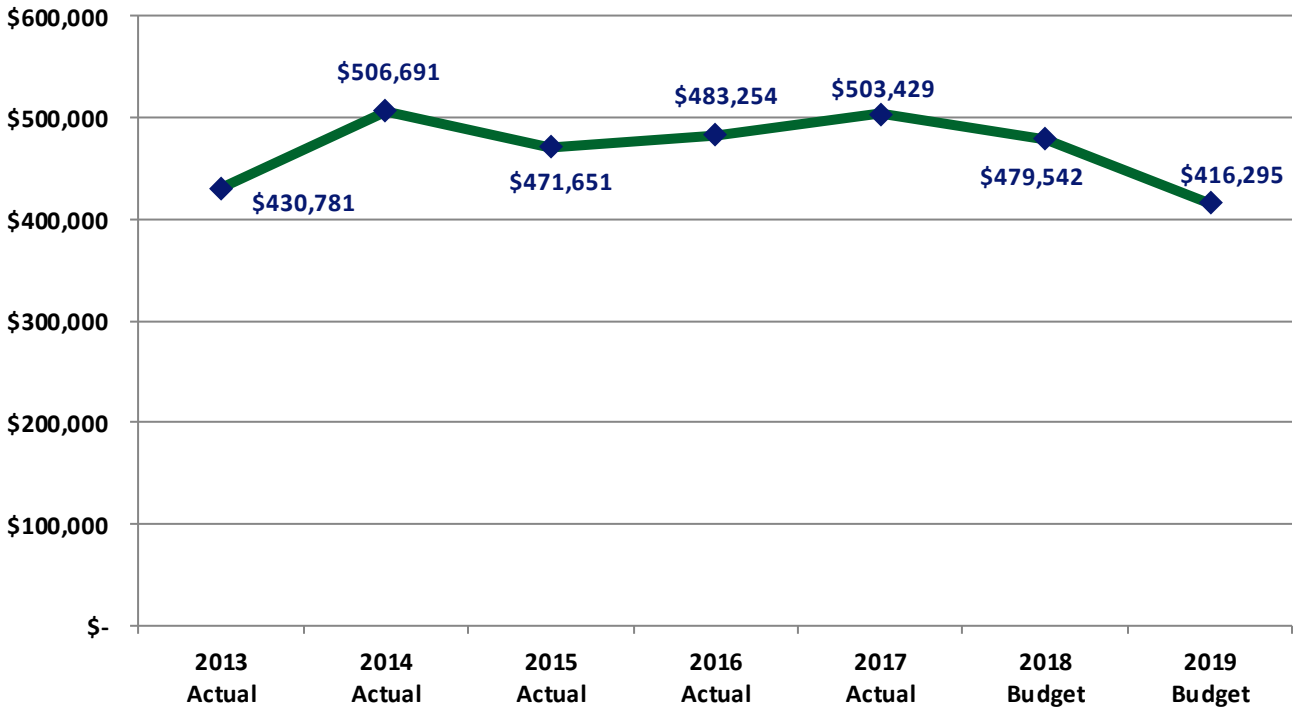
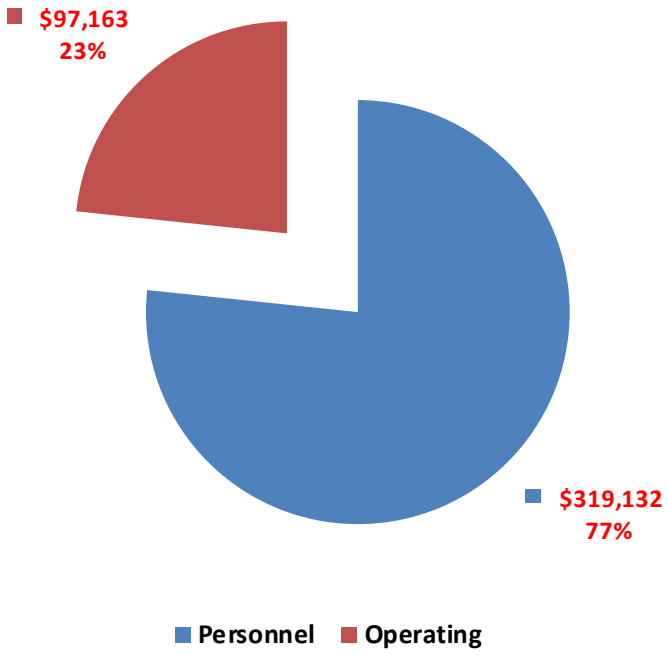


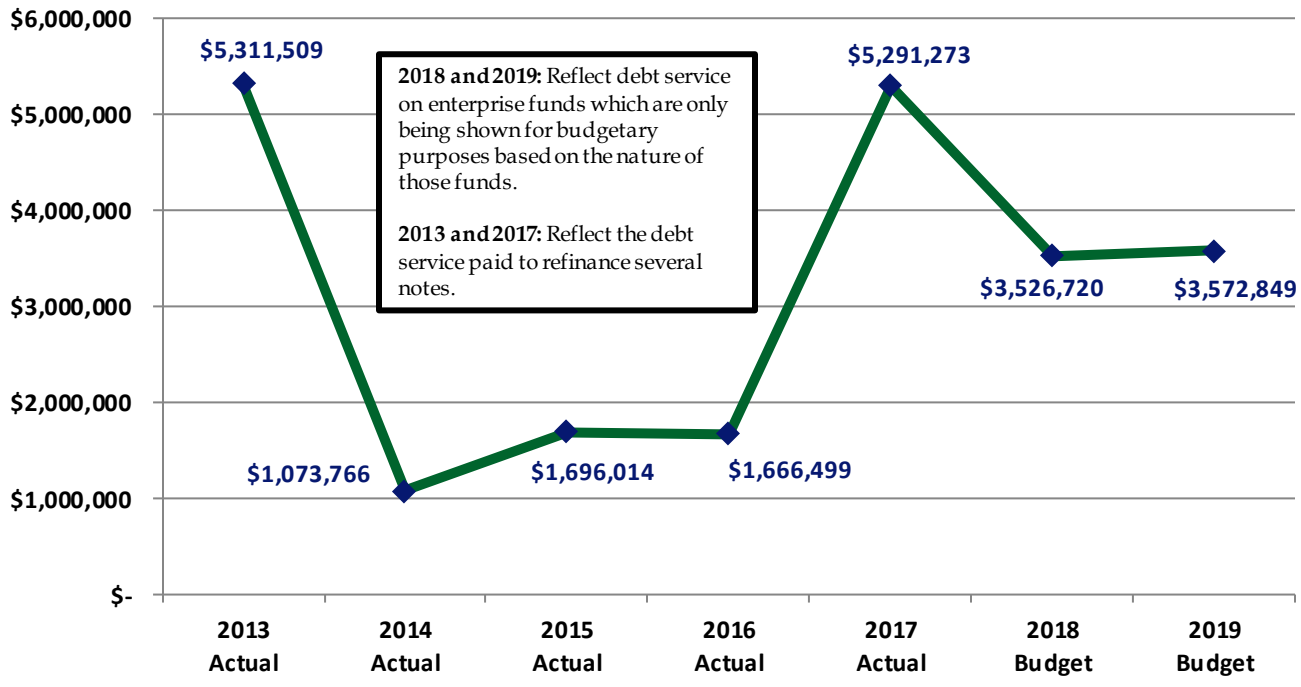
Chart 31.

Finance Operations
Expenditures by Category



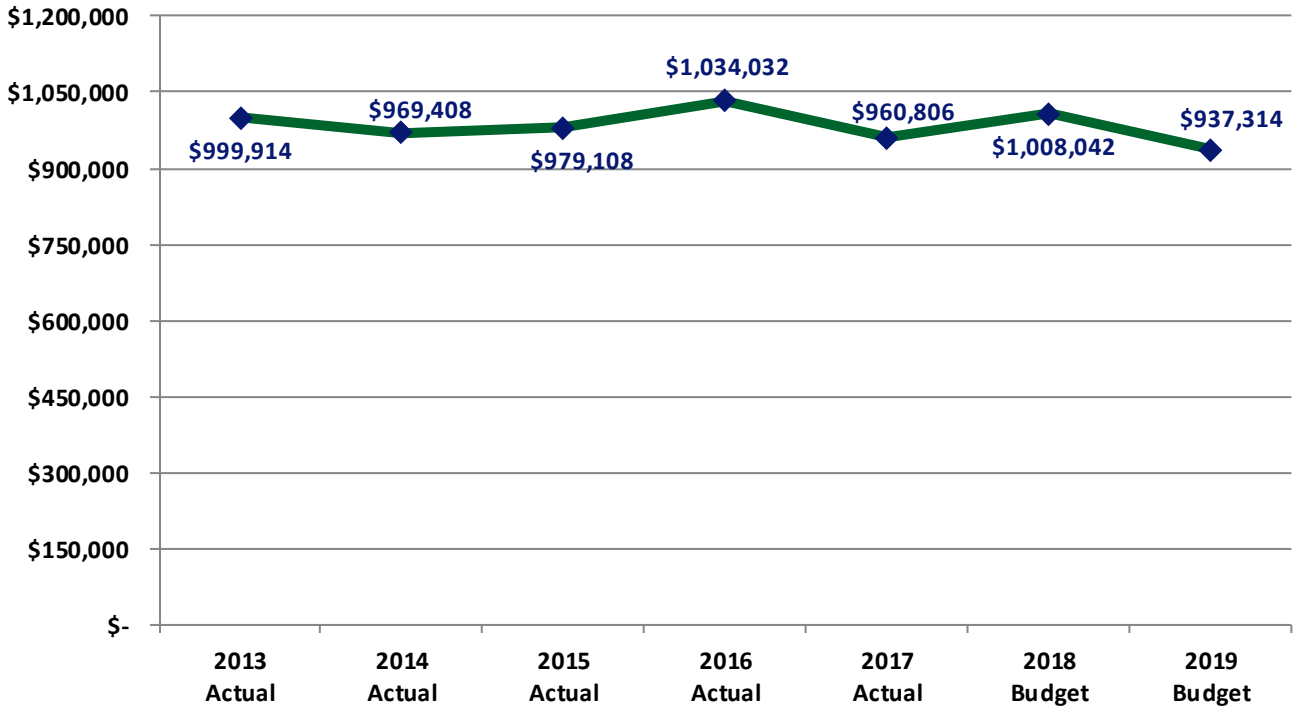
Graph 26.

Debt Service Expenditures by Year



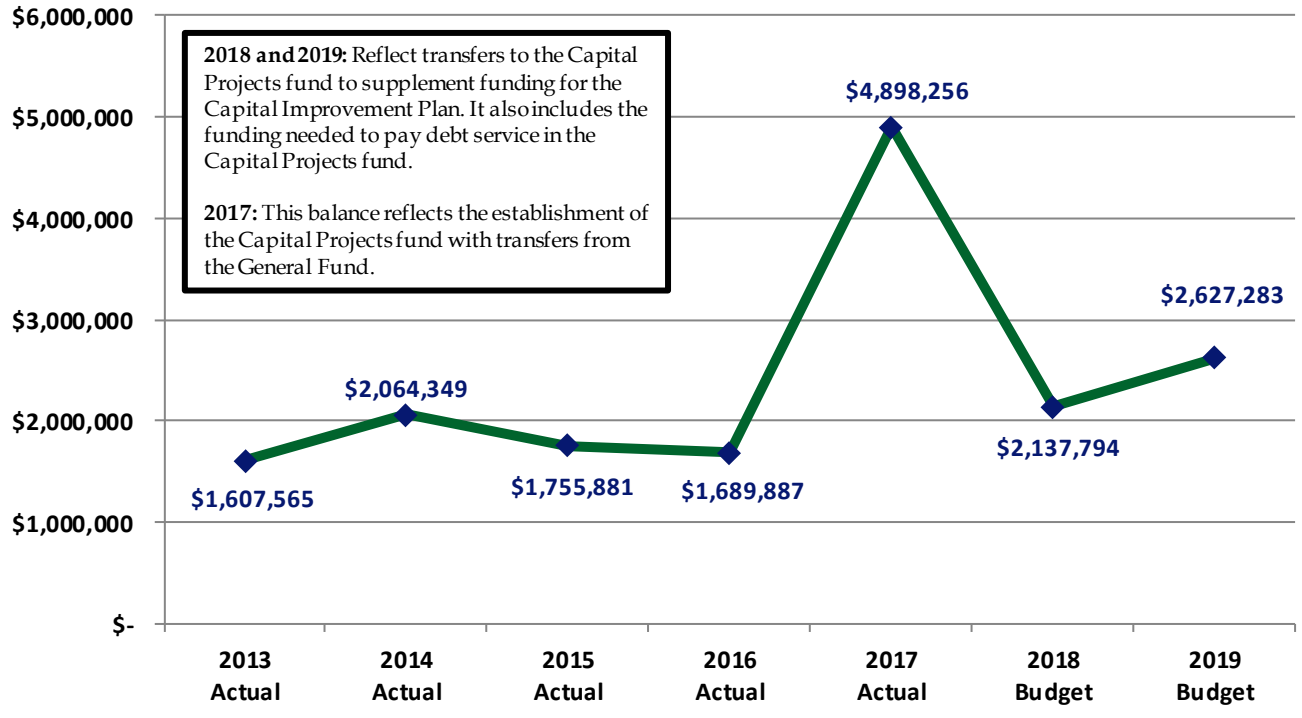
Graph 27.

Unallocated Employee Benefits Expenditures by Year



Graph 28.

Transfers Out
Operating Expenditures by Year



FUNCTION OVERVIEW

Under the Home Rule Charter the collection of real estate taxes for the Borough, Carlisle Area School District, and Cumberland County became the responsibility of the Borough in 2018. This function tracks the costs associated with providing these services.

Function Snapshot	
Department	Finance
Applicable Funds	General
Budget In Total	$119,598
Operating Budget	$119,598
Capital Budget	$ -
Full-Time Employees	1

SERVICES PERFORMED

- collection of real estate taxes for the Borough of Carlisle, Cumberland County, and Carlisle area school district
- research and prepare tax certifications

BUDGETARY ACTIVITIES

- tax collection (403)

2018 ACCOMPLISHMENTS

- implemented real estate tax collection under Home Rule Charter
- successfully collected real estate taxes for the Borough, Carlisle Area School District, and Cumberland County

2019 GOALS

- successfully administer the collection of real estate property taxes for FY 2019

Graph 29.

Tax Collection
Operating Expenditures by Year

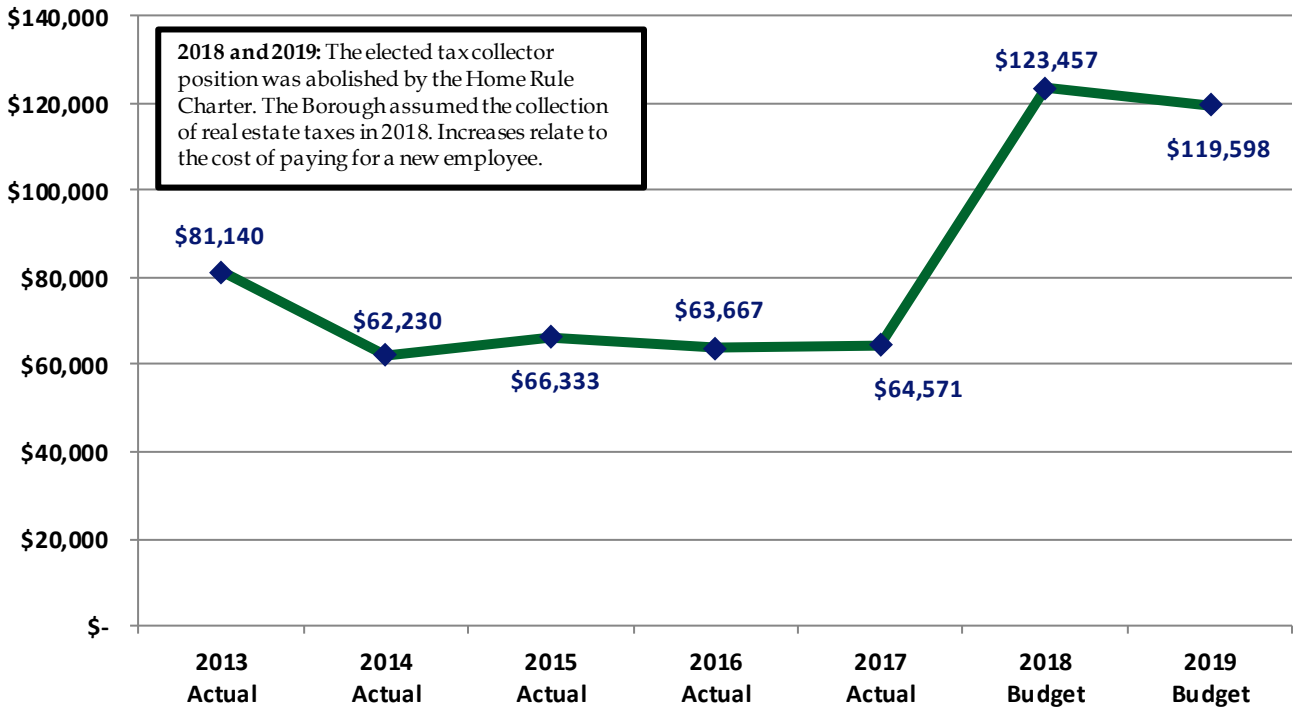
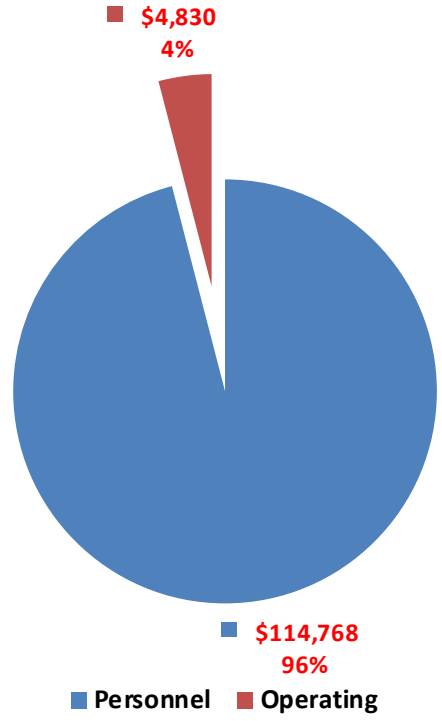


Chart 32.

Tax Collection
Expenditures by Category



FUNCTION OVERVIEW

This function is responsible for the billing and collection for water, sewer, and stormwater services. This function deals heavily with the borough's external customers answering approximately 3,000 customer calls per year in addition to the daily walk-in customer. This function also oversees the accounting of the water and sewer authority which are separate entities from the Borough.

Function Snapshot	
Department	Finance
Applicable Funds	Water; Sewer; Stormwater
Budget In Total	$608,183
Operating Budget	$139,545
Capital Budget	$468,638
Full-Time Employees	1

SERVICES PERFORMED

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

BUDGETARY ACTIVITIES

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

2018 ACCOMPLISHMENTS

- billed approximately 26,500 utility customers for water and sewer service
- hired consultants to perform a stormwater fee study with 2019 anticipated implementation
- hired consultants to perform a water and sewer rate study with 2019 anticipated implementation of recommendations

2019 GOALS

- successfully implement a stormwater fee on utility bills starting in July 2019
- implement recommended water and sewer rate study from 2018 study

Graph 30.

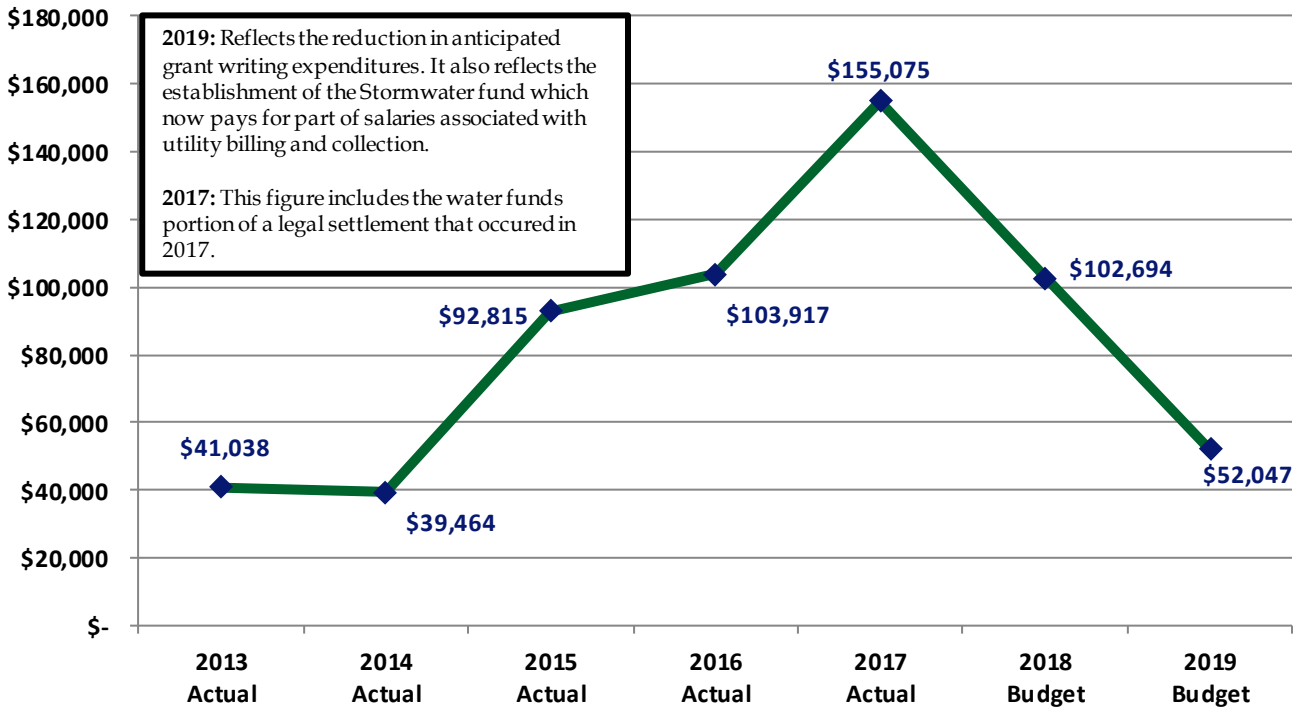
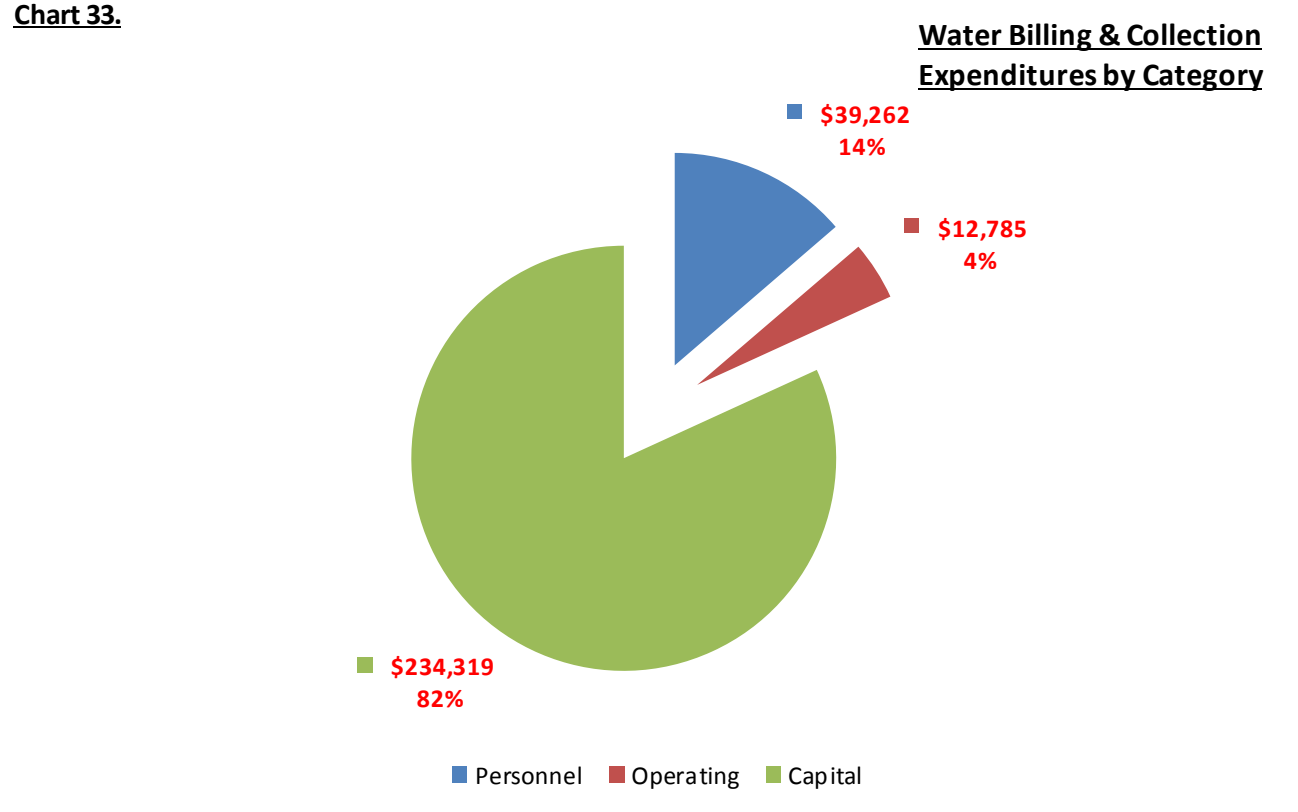


Chart 33.



Graph 31.

Stormwater Billing & Collection
Operating Expenditures by Year

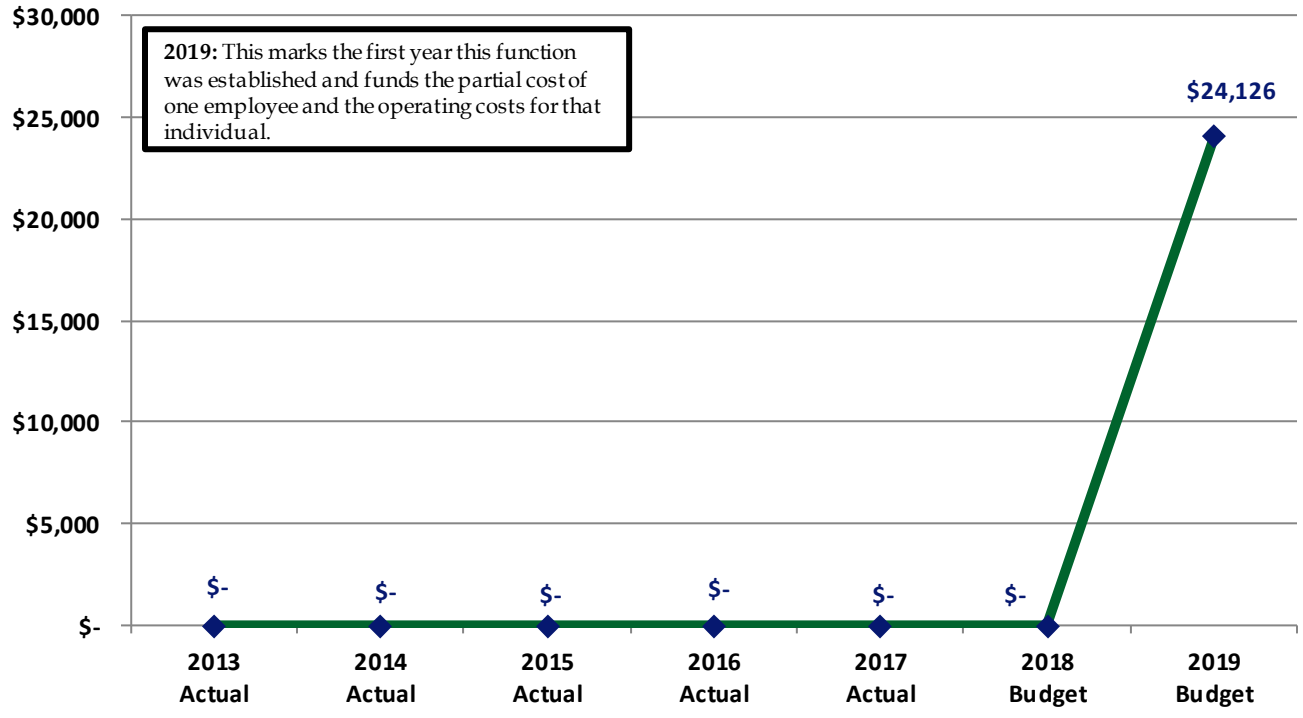
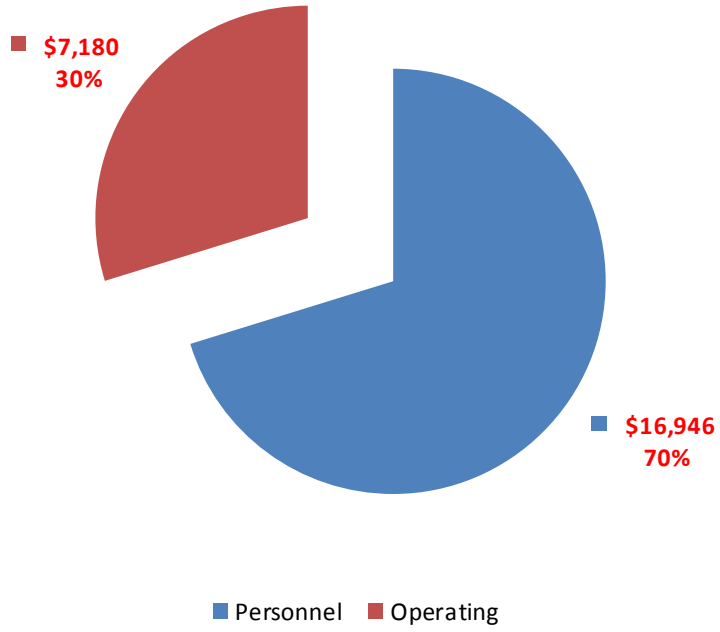


Chart 34.

Stormwater Billing & Collection
Expenditures by Category



Graph 32.

Sewer Billing & Collection Operating Expenditures by Year

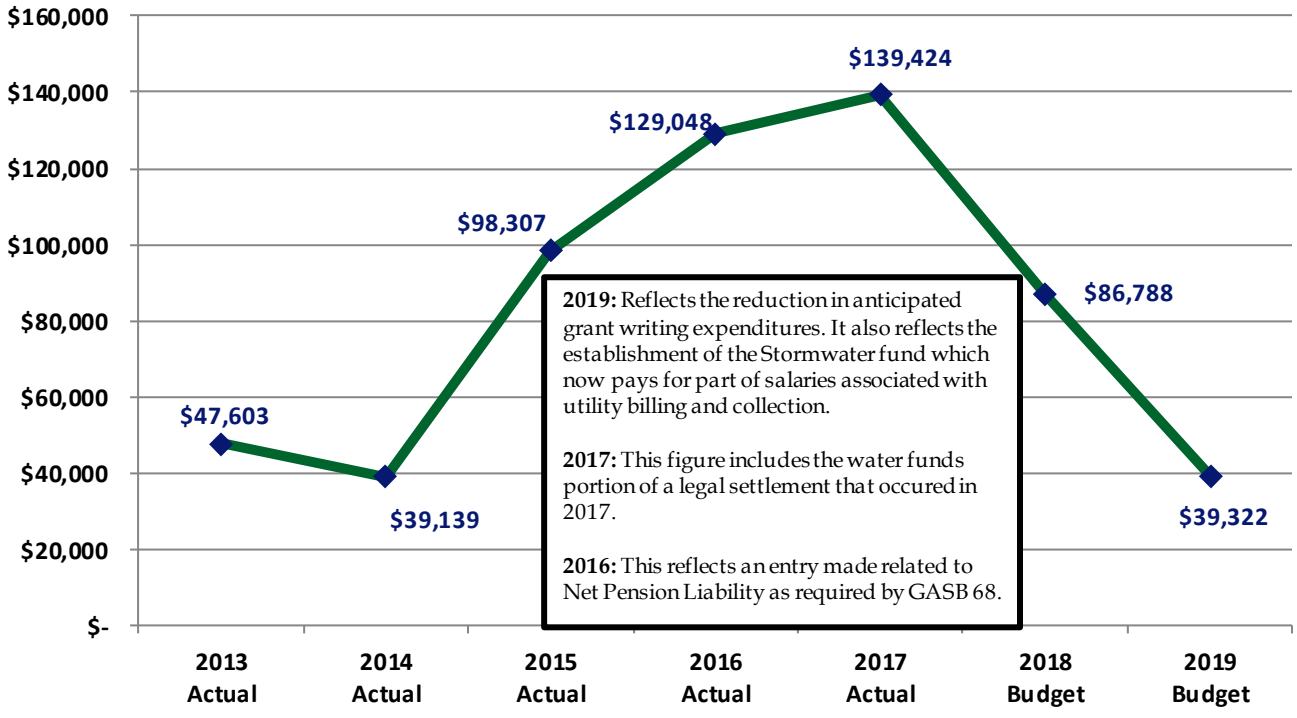
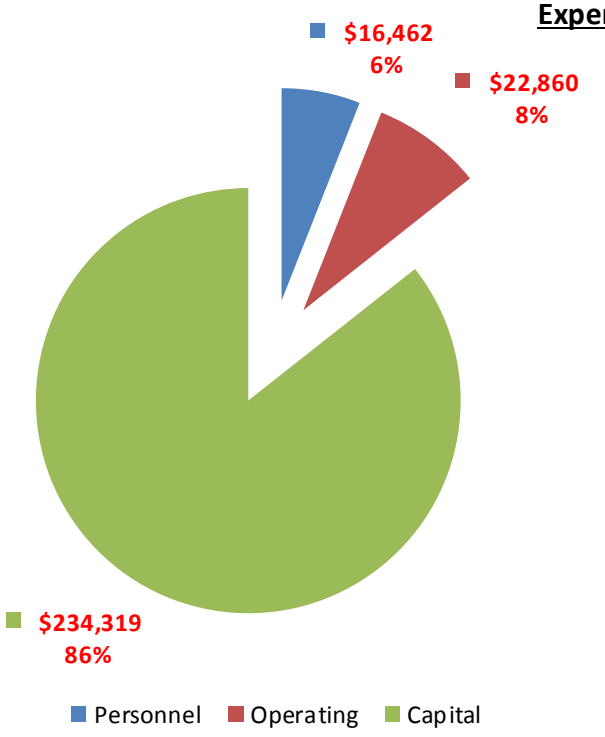


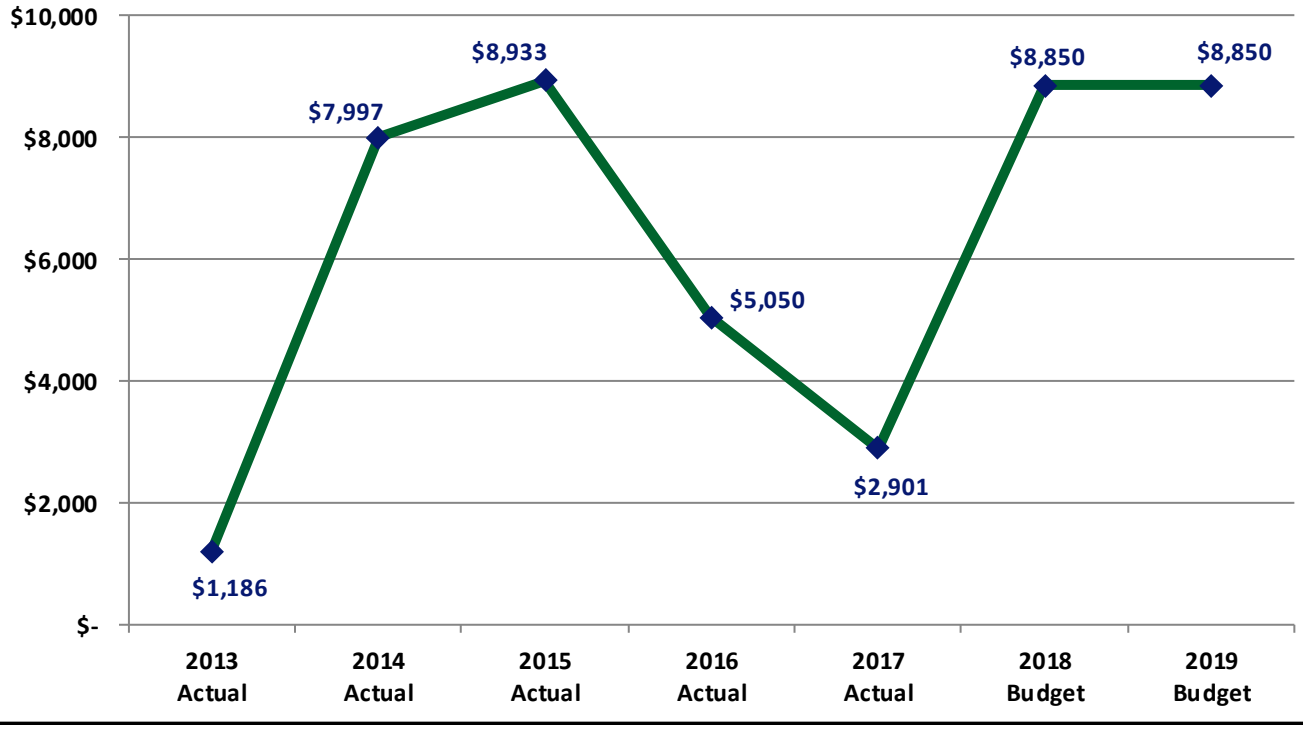
Chart 35.

Sewer Billing & Collection Expenditures by Category



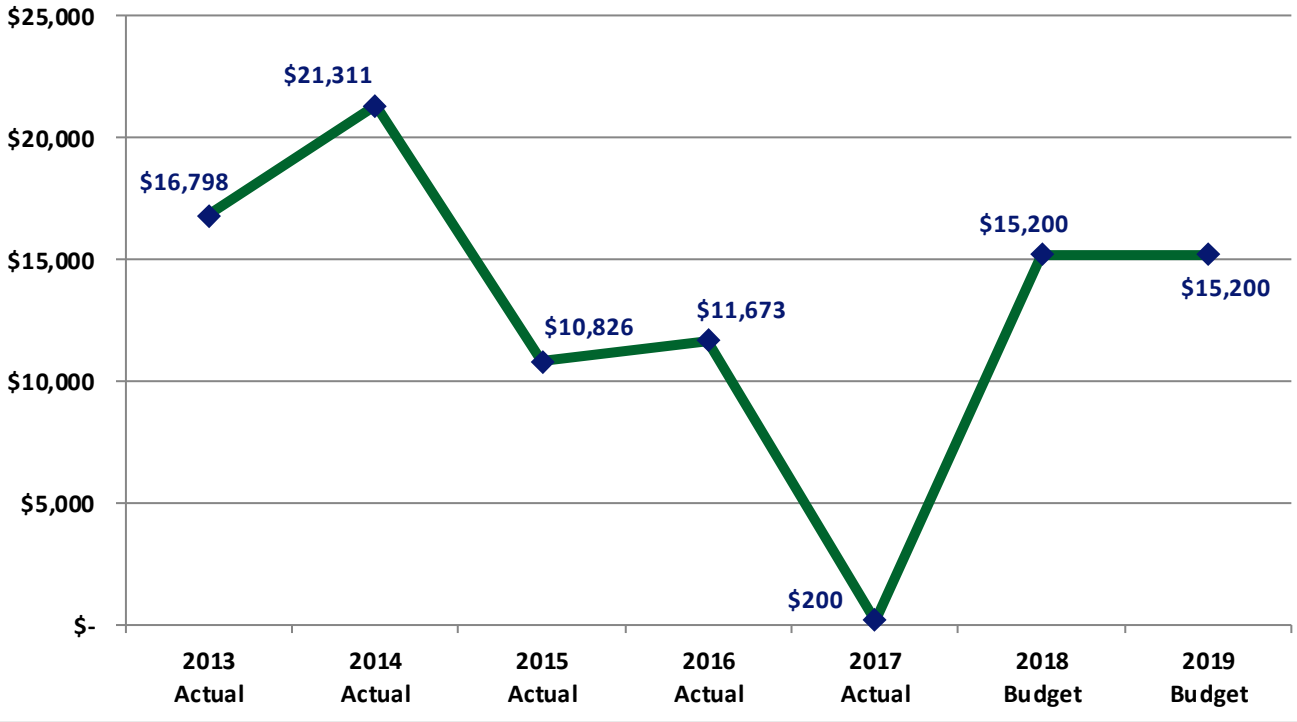
Graph 33.

Water Authority
Operating Expenditures by Year



Graph 34.

Sewer Authority
Operating Expenditures by Year



FUNCTION OVERVIEW

This function is responsible for managing the downtown on-street parking, leased lots, and parking garage. There are 779 parking meters available in the Borough including 664 on-street and 115 off-street. The There is also one parking garage open 7 days a week with 225 available spaces.

Function Snapshot	
Department	Finance
Applicable Funds	Parking
Budget In Total	$680,964
Operating Budget	$327,914
Capital Budget	$353,050
Full-Time Employees	2

SERVICES PERFORMED

- parking enforcement

BUDGETARY ACTIVITIES

- Parking Operations (445)
- Parking Garage (446)

2018 ACCOMPLISHMENTS

- transitioned parking enforcement related to "No Parking " street signs that were previously managed by police department to the parking function

2019 GOALS

- transition in smart meter technology in our downtown parking meters





Graph 35.

Parking Operations
Operating Expenditures by Year

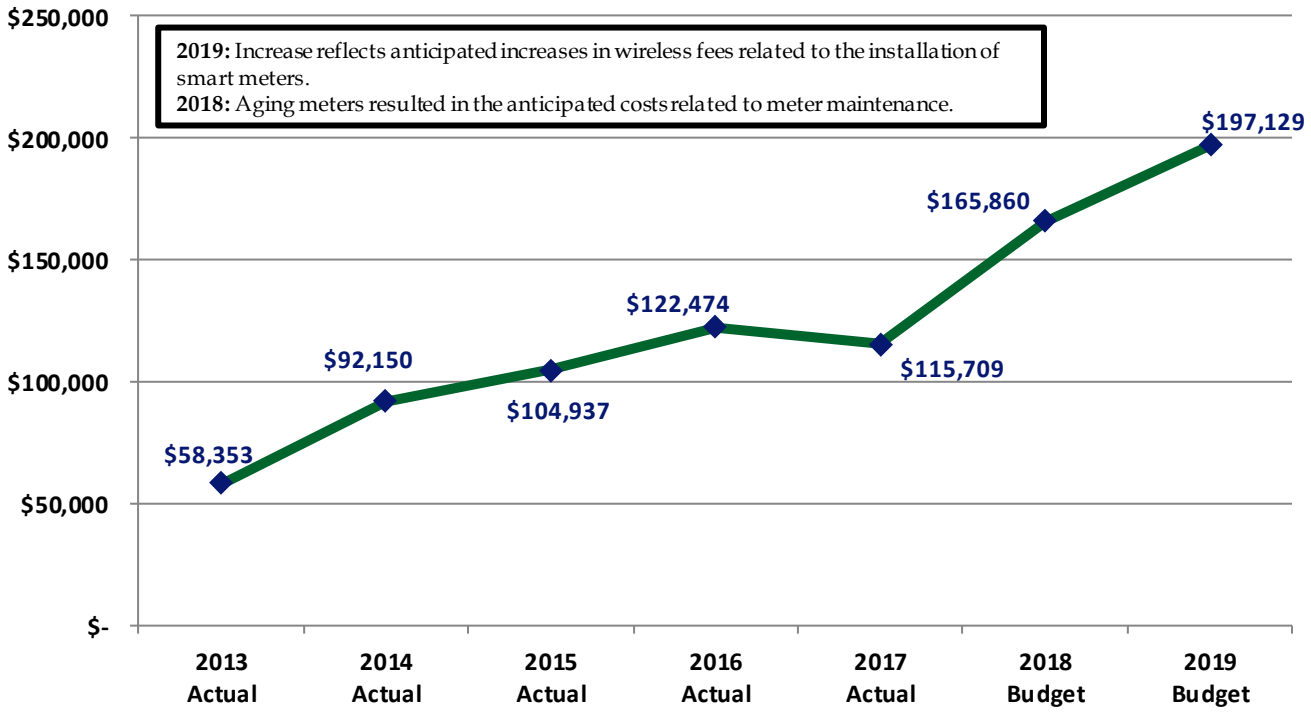
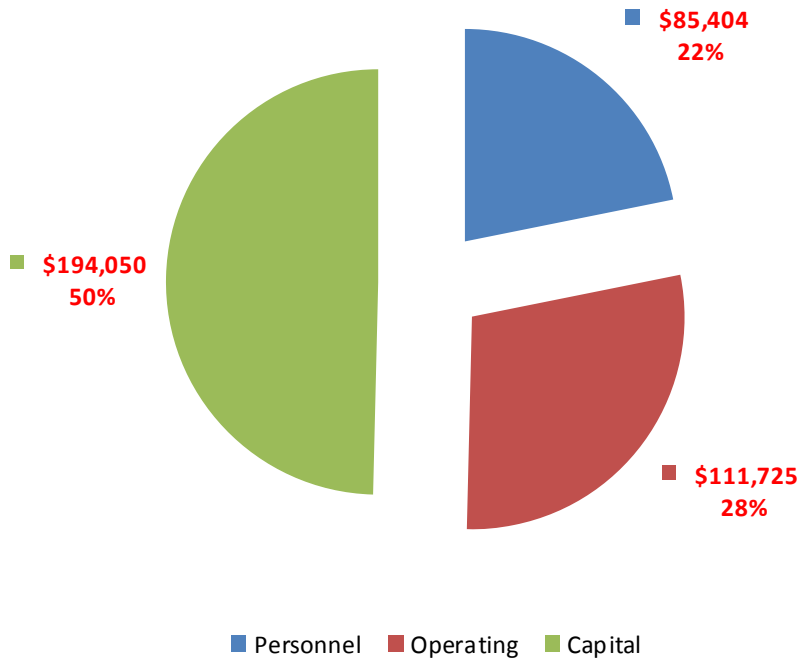


Chart 36.

Parking Operations
Expenditures by Category



Graph 36.

Parking Garage
Operating Expenditures by Year

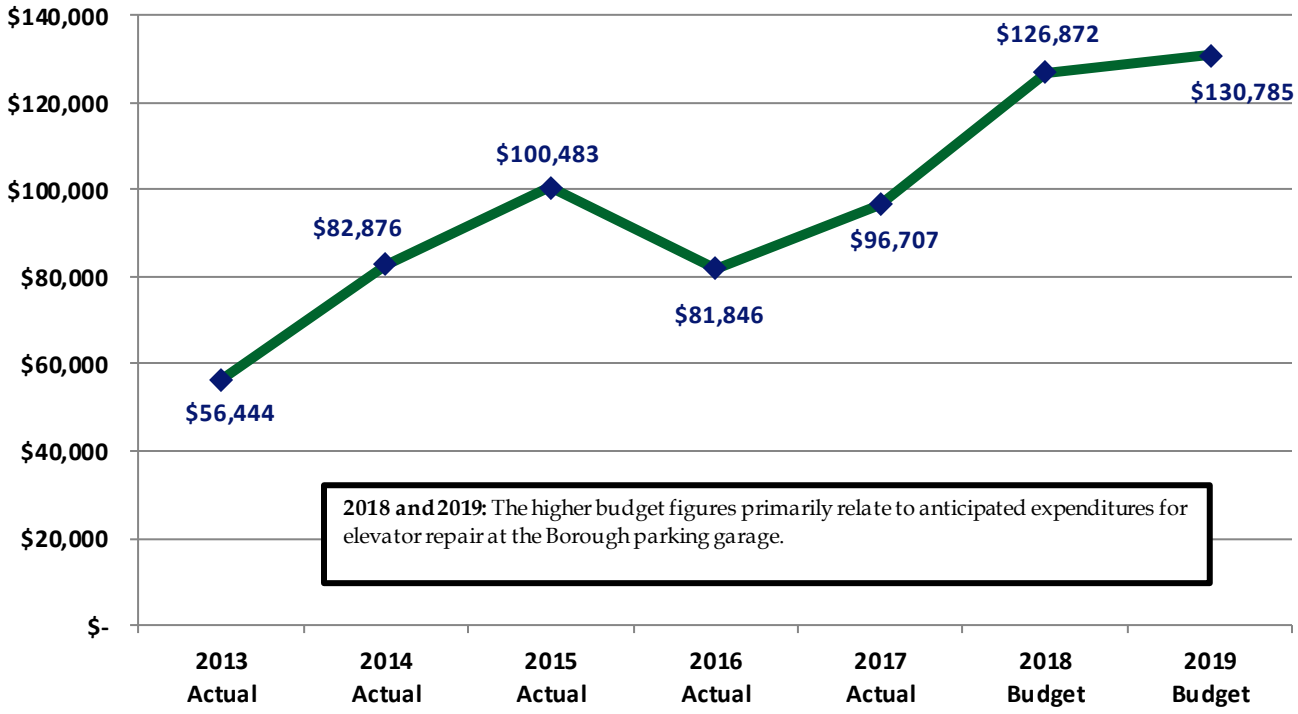
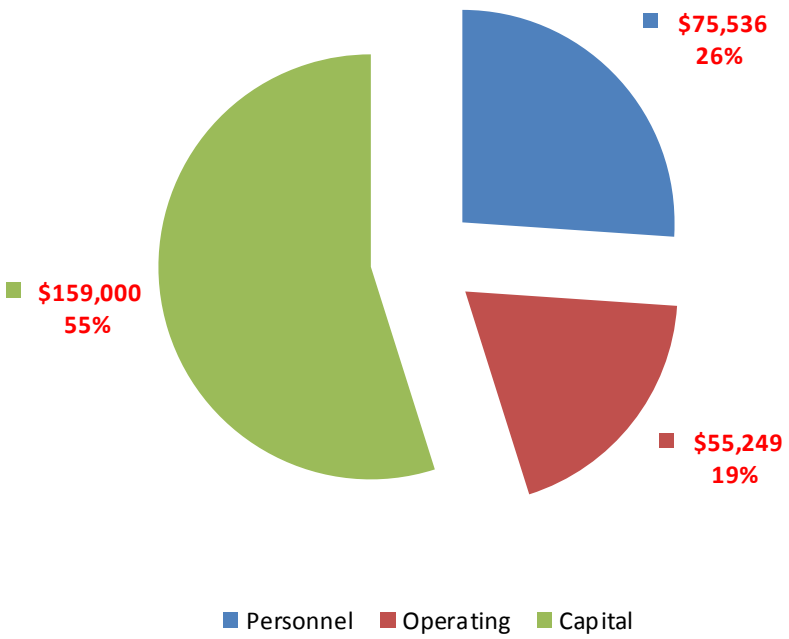
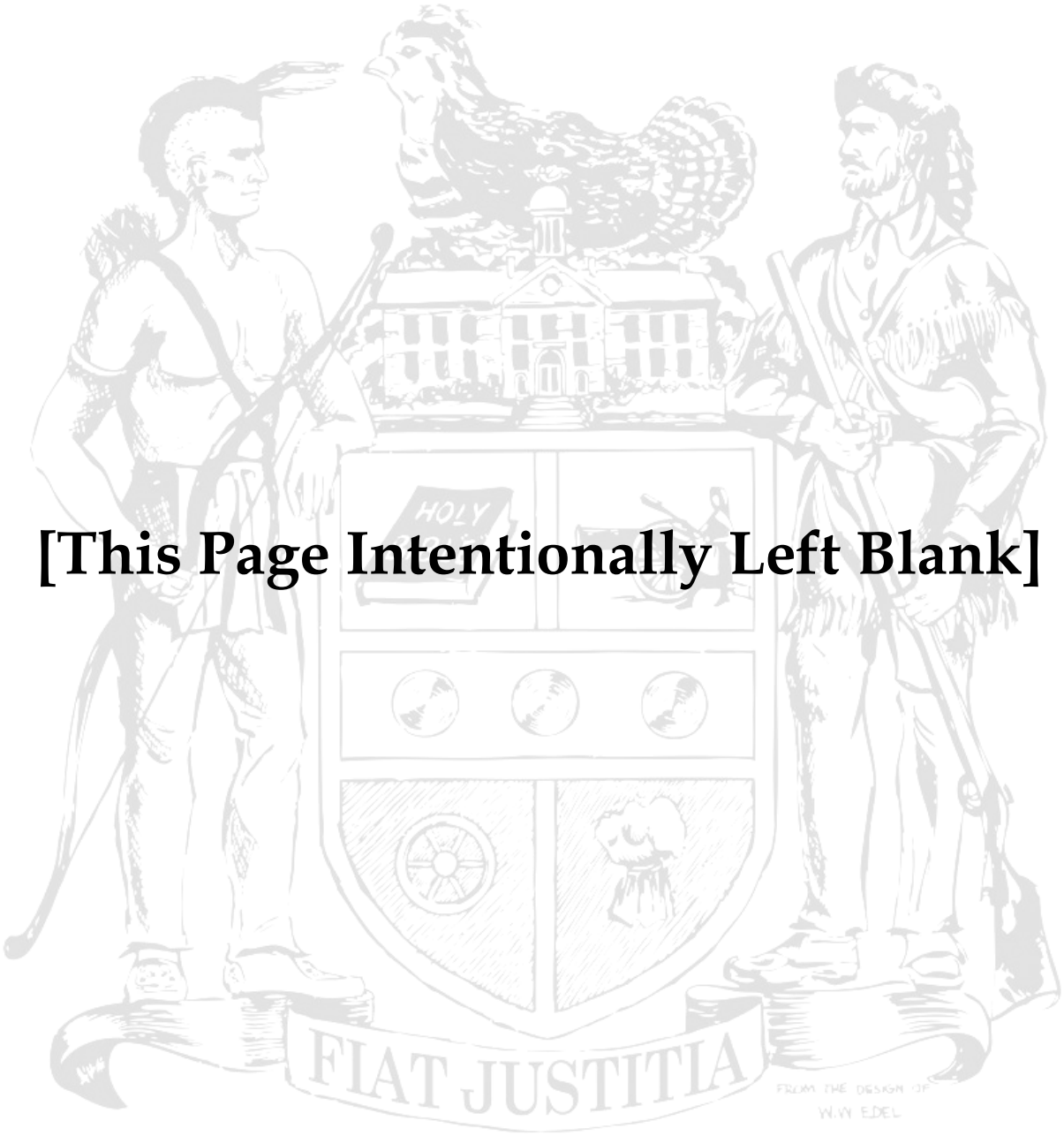


Chart 37.

Parking Garage
Expenditures by Category



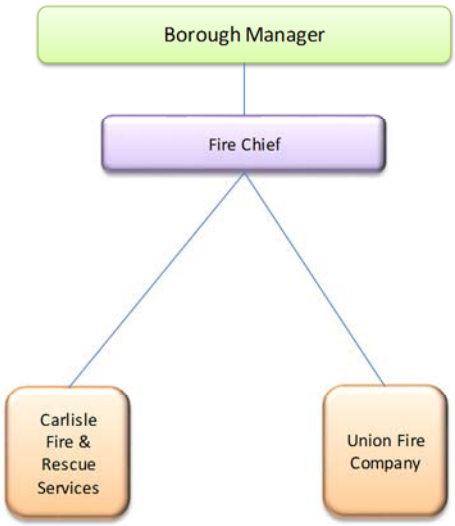


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Fire Department

Chart 38.

Fire Department



DEPARTMENT OVERVIEW

Department Snapshot	
Applicable Funds	General
Budget In Total	$1,007,540
Operating Budget	$1,007,540
Capital Budget	$ -
Full-Time Employees	-

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



SERVICES PERFORMED

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

2018 ACCOMPLISHMENTS

- provide fire safety and prevention programs to the citizens, educational facilities, and commercial occupancies.
- conduct emergency operations training for Borough staff members
- developed and Implemented Professional Development programs for personnel
  - National Fire Academy, Incident Safety Officer
  - Cancer Awareness and Prevention
  - Emergency Vehicle Operations, Drive to Survive
- active Assailant Incident Management training for personnel
- took delivery and provided training for new 100' Aerial Platform fire truck.
- assist Carlisle Fire and Rescue with Carlisle School Districts, Co-op Emergency Services Program
- conduct emergency functional exercise with Dickinson College Public Safety Department

2019 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 company efficiency
- research additional grant opportunities to support department services
- develop and deliver Emergency Operations training to Borough staff

FINANCIAL SUMMARIES

Table 21.

Fire Department Expenditures

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Fire Department							
Operating Expenditures	943,202	938,693	904,517	897,246	873,159	1,006,098	1,007,540
Capital Expenditures	-	-	574,849	-	1,228,361	70,000	-
Total	**943,202**	**938,693**	**1,479,366**	**897,246**	**2,101,520**	**1,076,098**	**1,007,540**
Total	**943,202**	**938,693**	**1,479,366**	**897,246**	**2,101,520**	**1,076,098**	**1,007,540**

Graph 37.

Fire Department
Total Expenditures by Year

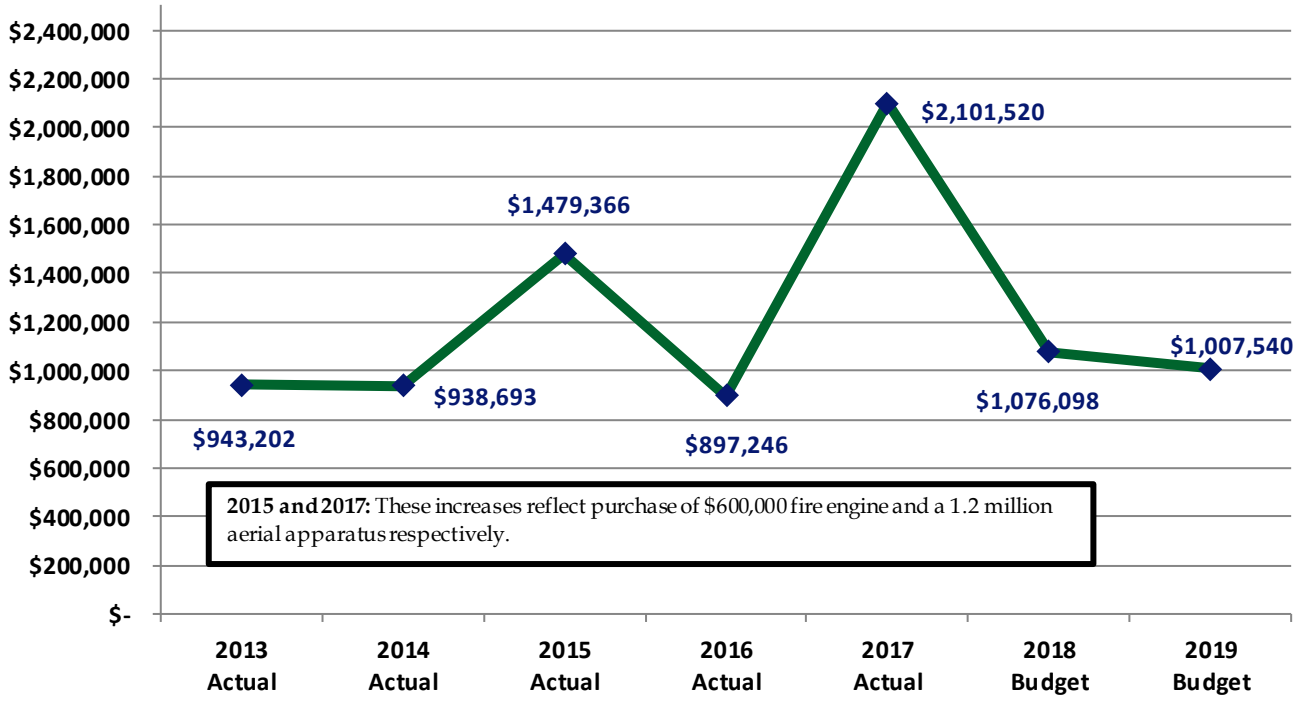
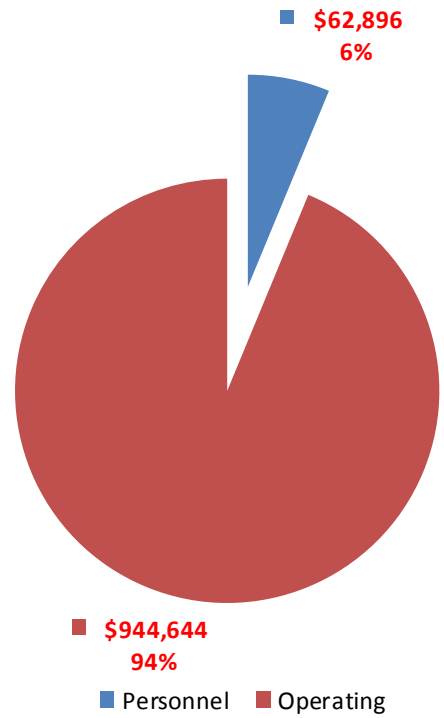
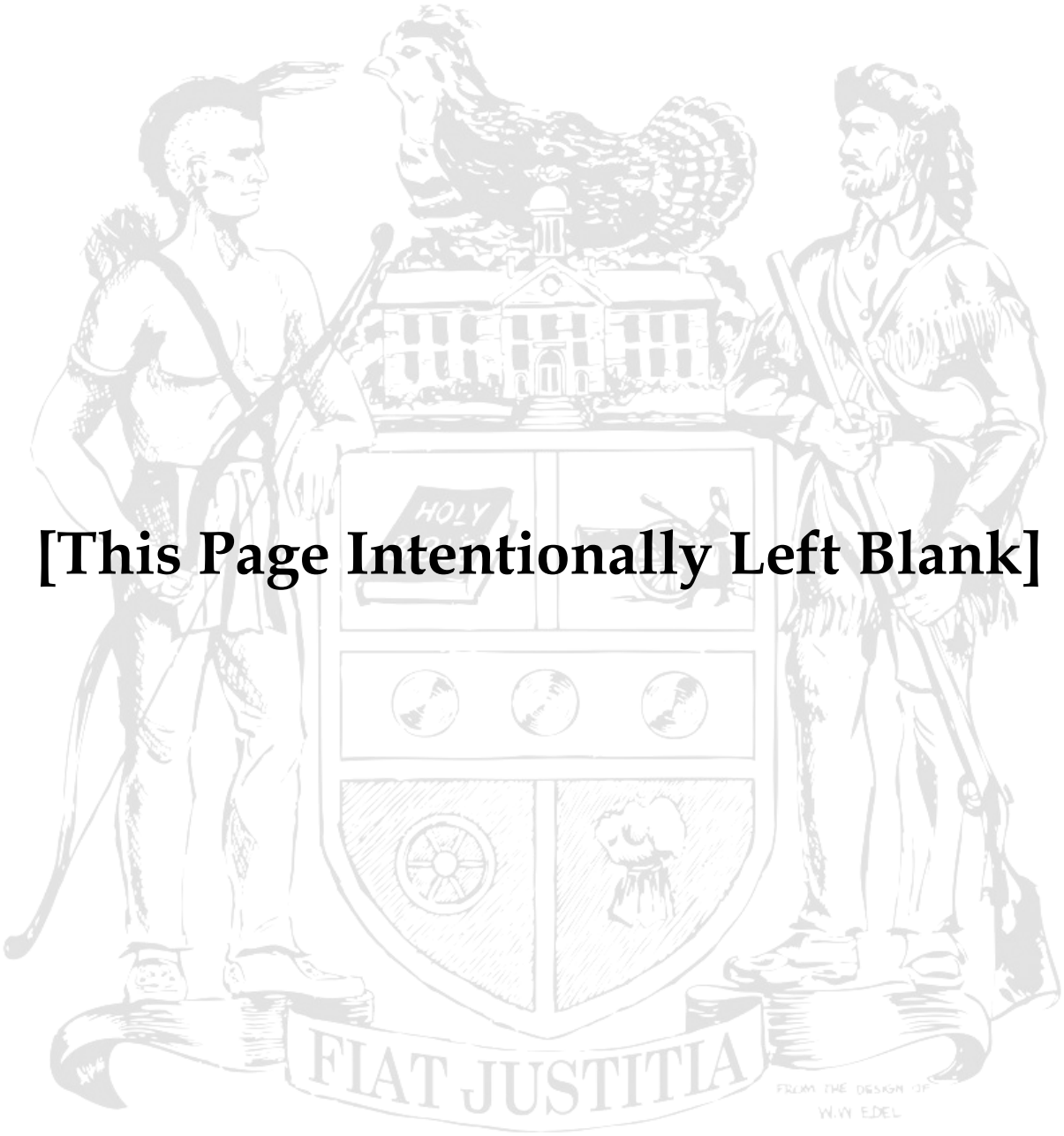


Chart 39.

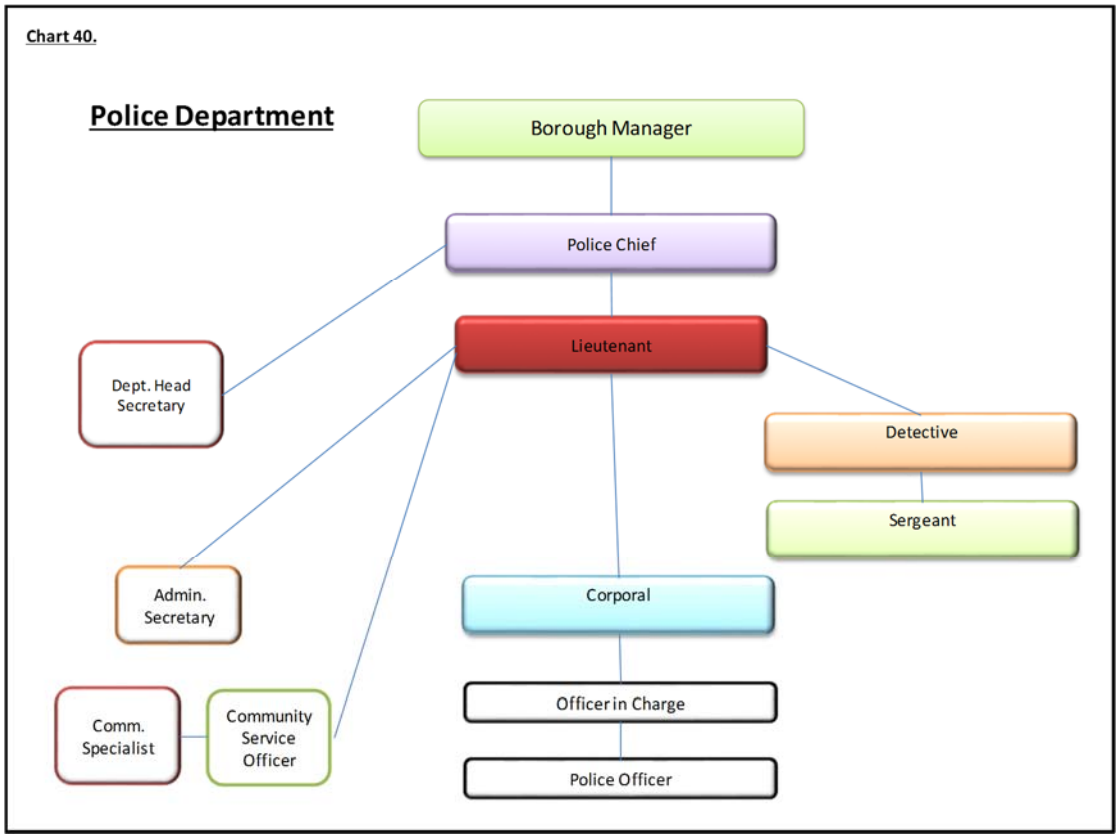
Fire Department
Expenditures by Category





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Police Department



DEPARTMENT OVERVIEW

The principal mission of the Carlisle Police Department is to preserve the rights of citizens and reduce fear in the community through the 1.) prevention of crime, 2.) protection of persons and property, 3.) maintenance of public order, 4.) enforcement of applicable laws, 5.) to anticipate and respond to events that threatens public order and the protection of life and property.



Department Snapshot	
Applicable Funds	General Capital Projects
Budget In Total	$4,451,705
Operating Budget	$4,358,705
Capital Budget	$93,000
Full-Time Employees	34

SERVICES PERFORMED

- 24/7 complete readiness and fully functional staffing at all times to respond to Calls for Service
- Provide visible patrol
- Conduct preliminary investigations of reported crimes
- Traffic control and security for special events
- Investigating crimes of violence, major felonies and sensitive or confidential cases
- Jointly work with other local, state and federal agencies on a number of regional task forces and joint operations

BUDGETARY ACTIVITIES

- Police Administration (41A)
- Police Investigation (41I)
- Police Patrol (41P)

2018 ACCOMPLISHMENTS

- Implementation of Body Worn Camera program
- Successfully implemented Bigs in Blue program

2019 GOALS

- Continue to maintain an 80% or higher customer satisfaction with Borough residents
- Maintain a 35% or higher crime clearance rating
- Fill all authorized positions without unnecessary delay to bring the department up to full complement to maximize service delivery

Table 22.

Police Department Expenditures

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Police Administration							
Operating Expenditures	748,428	674,544	647,849	684,545	707,990	726,025	739,804
Capital Expenditures	-	230,212	-	-	6,280	55,990	6,000
Total	**748,428**	**904,756**	**647,849**	**684,545**	**714,270**	**782,015**	**745,804**
Police Investigation							
Operating Expenditures	445,847	477,856	486,479	511,852	477,612	384,210	380,389
Capital Expenditures	-	-	-	-	-	-	-
Total	**445,847**	**477,856**	**486,479**	**511,852**	**477,612**	**384,210**	**380,389**
Police Patrol							
Operating Expenditures	2,663,659	2,657,416	2,930,502	2,760,603	2,826,699	2,994,059	3,238,512
Capital Expenditures	93,202	52,728	108,485	44,423	167,468	159,960	87,000
Total	**2,756,861**	**2,710,144**	**3,038,987**	**2,805,026**	**2,994,167**	**3,154,019**	**3,325,512**
Total	**3,951,136**	**4,092,756**	**4,173,315**	**4,001,423**	**4,186,049**	**4,320,244**	**4,451,705**

Graph 38.

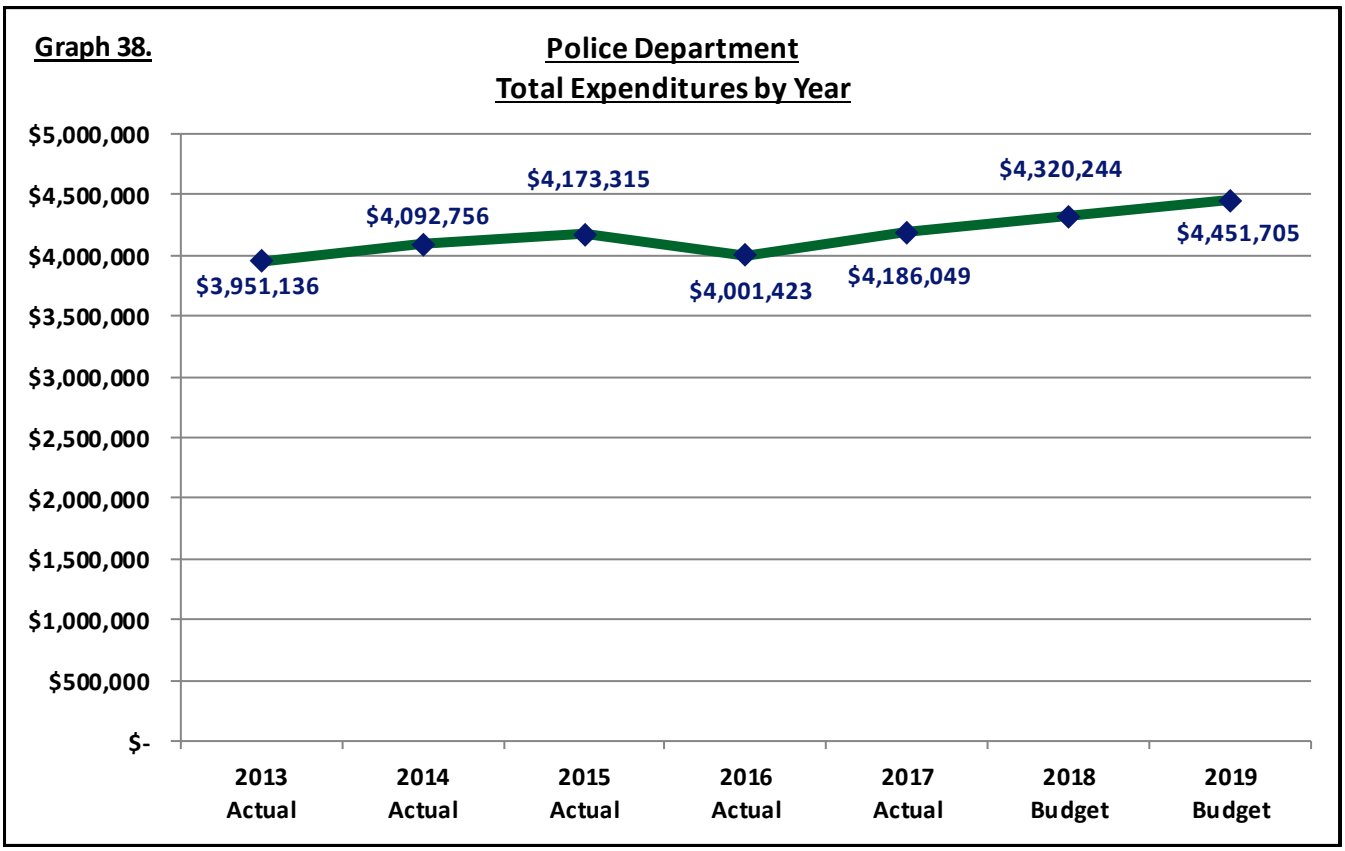
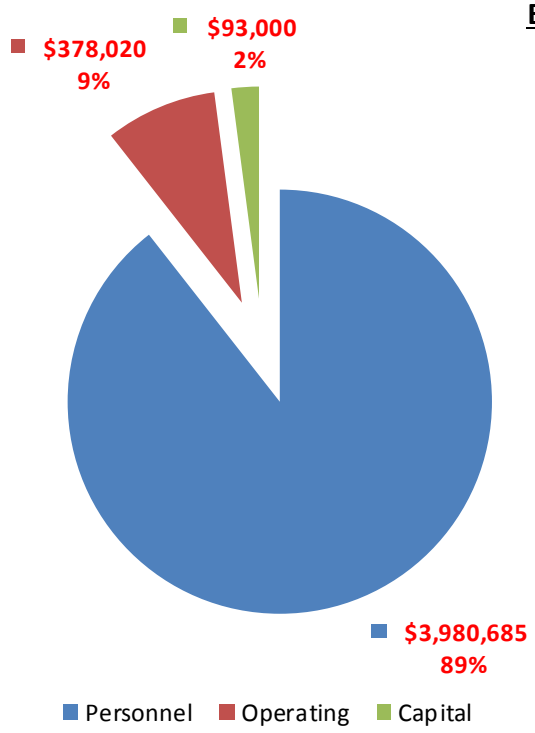


Chart 41.

Police Department Expenditures by Category



Graph 39.

Police Administration Operating Expenditures by Year

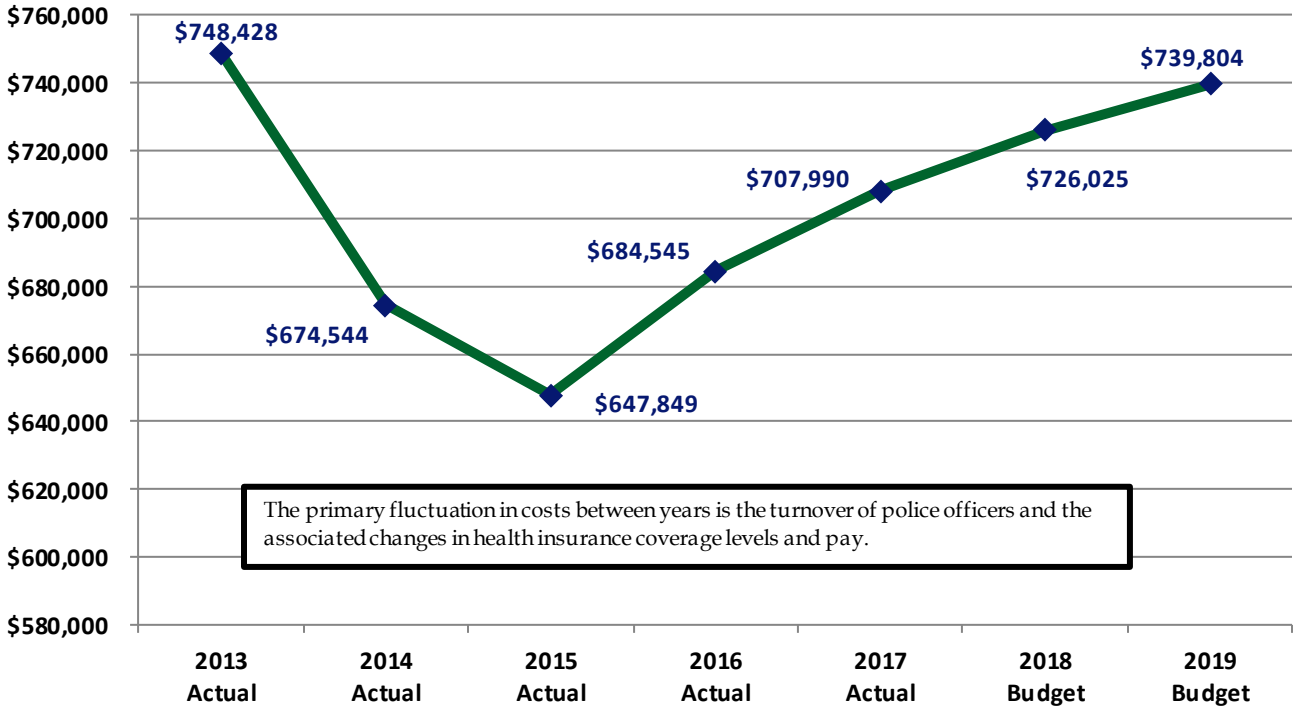
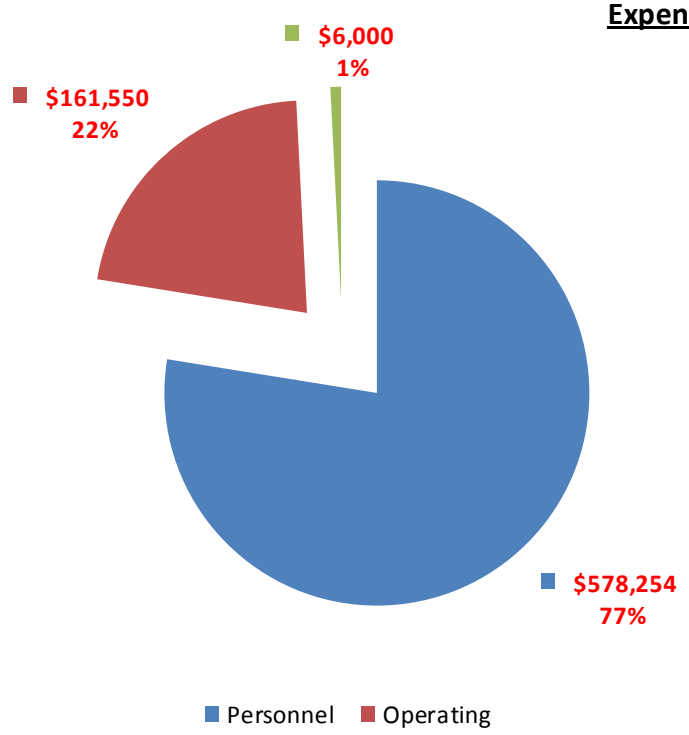


Chart 42.

Police Administration
Expenditures by Category



Graph 40.

Police Investigation
Operating Expenditures by Year

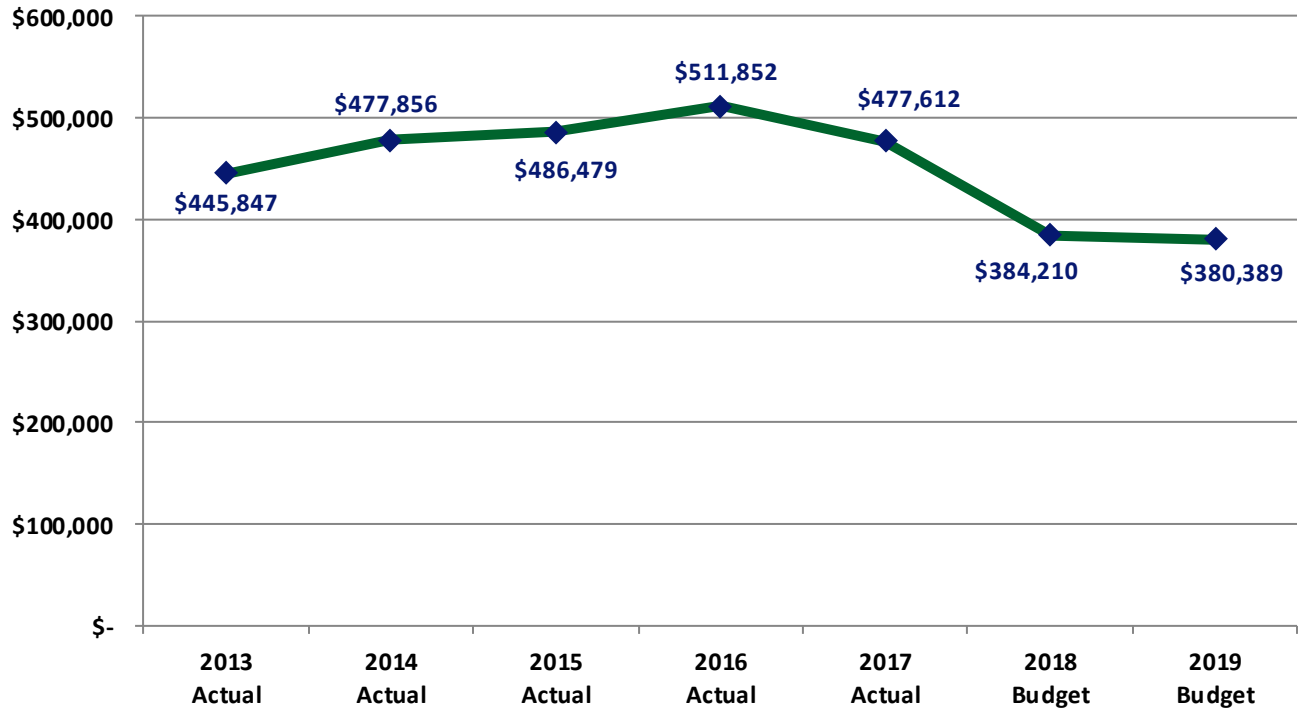
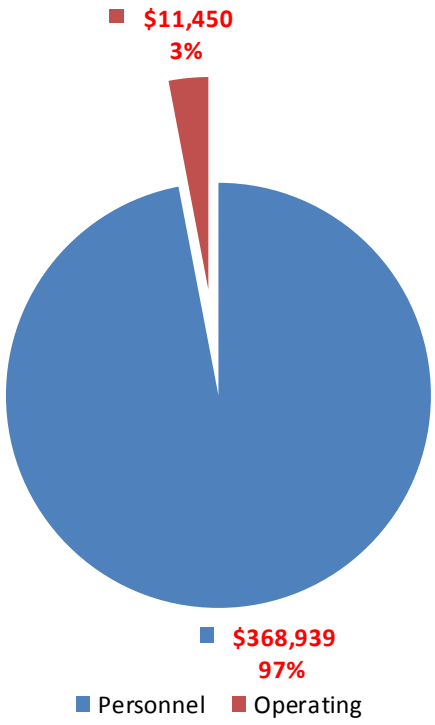


Chart 43.

Police Investigation Expenditures by Category



Graph 41.

Police Patrol Operating Expenditures by Year

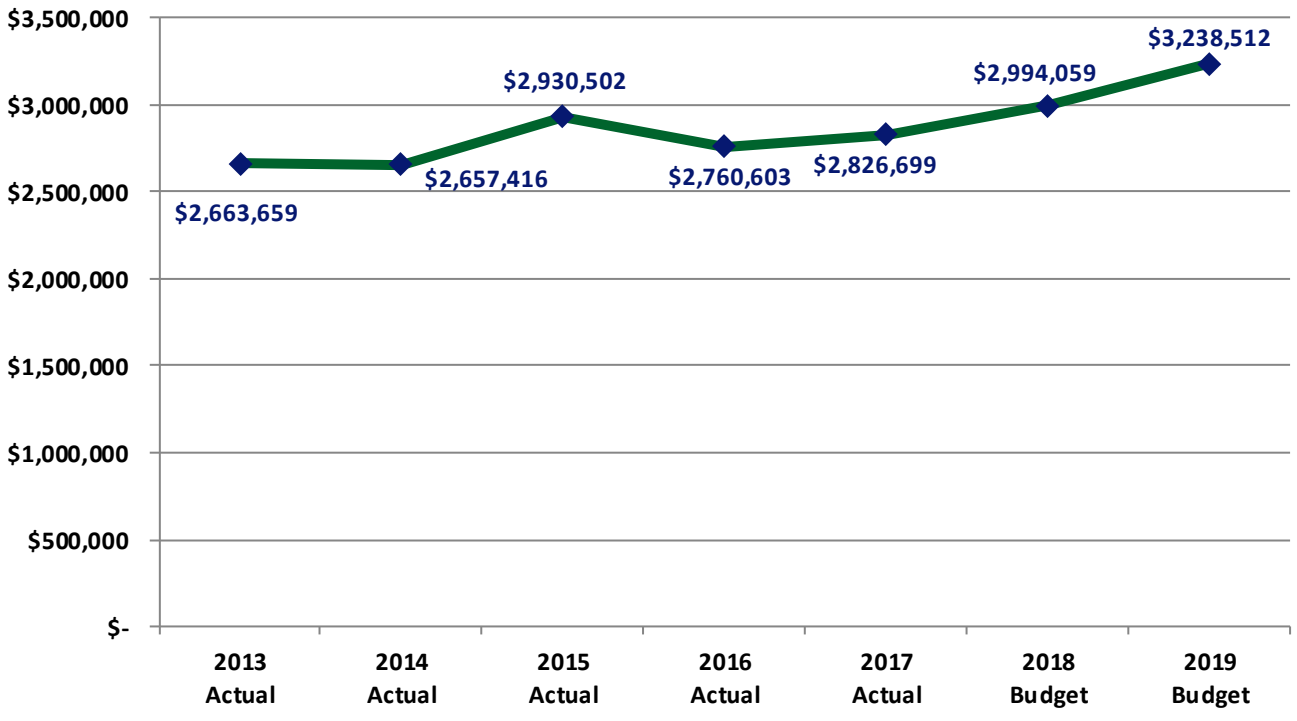
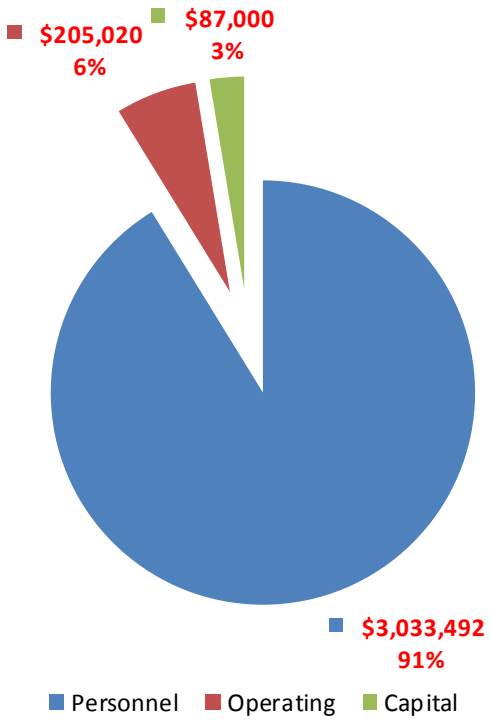
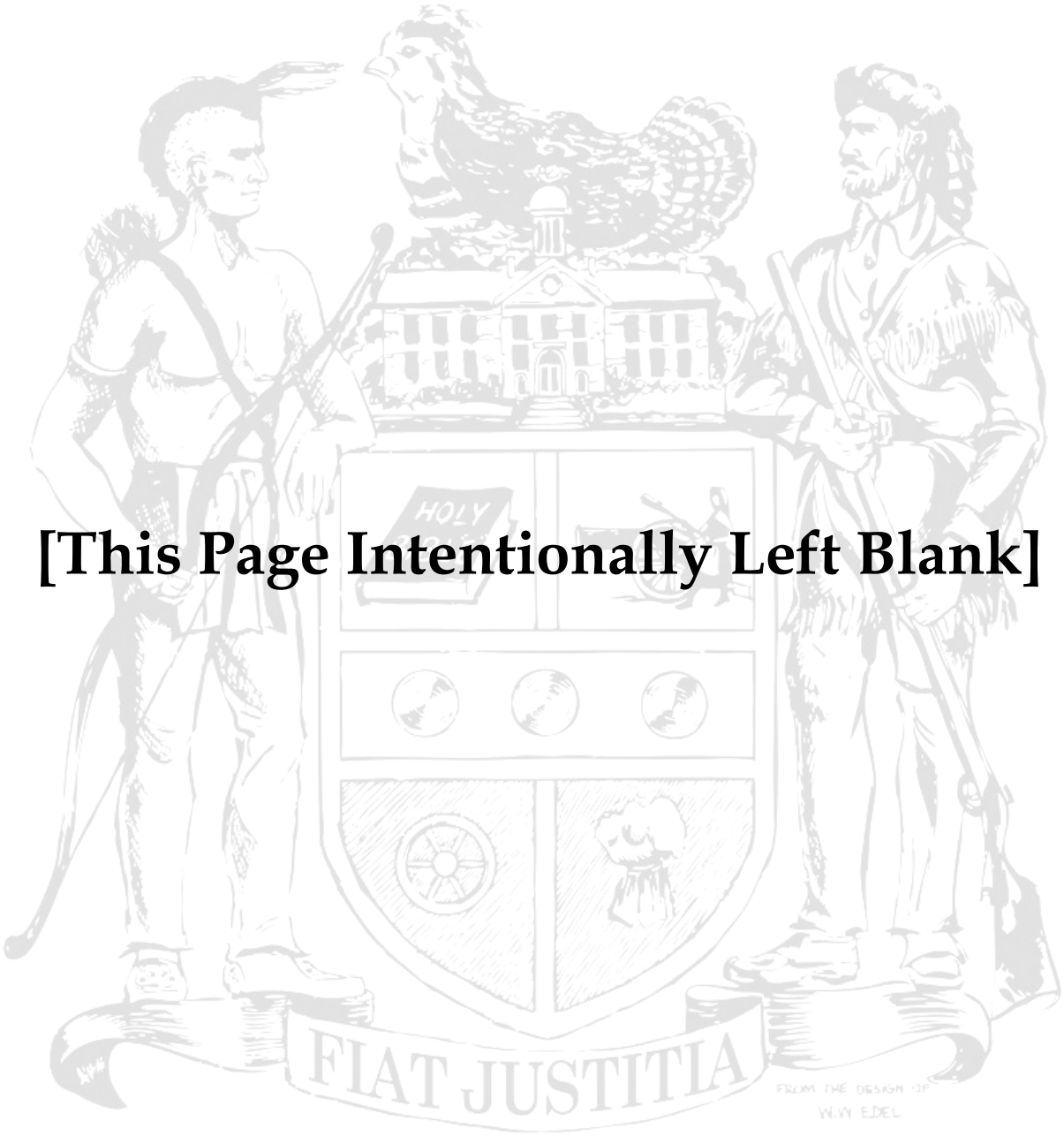


Chart 44.

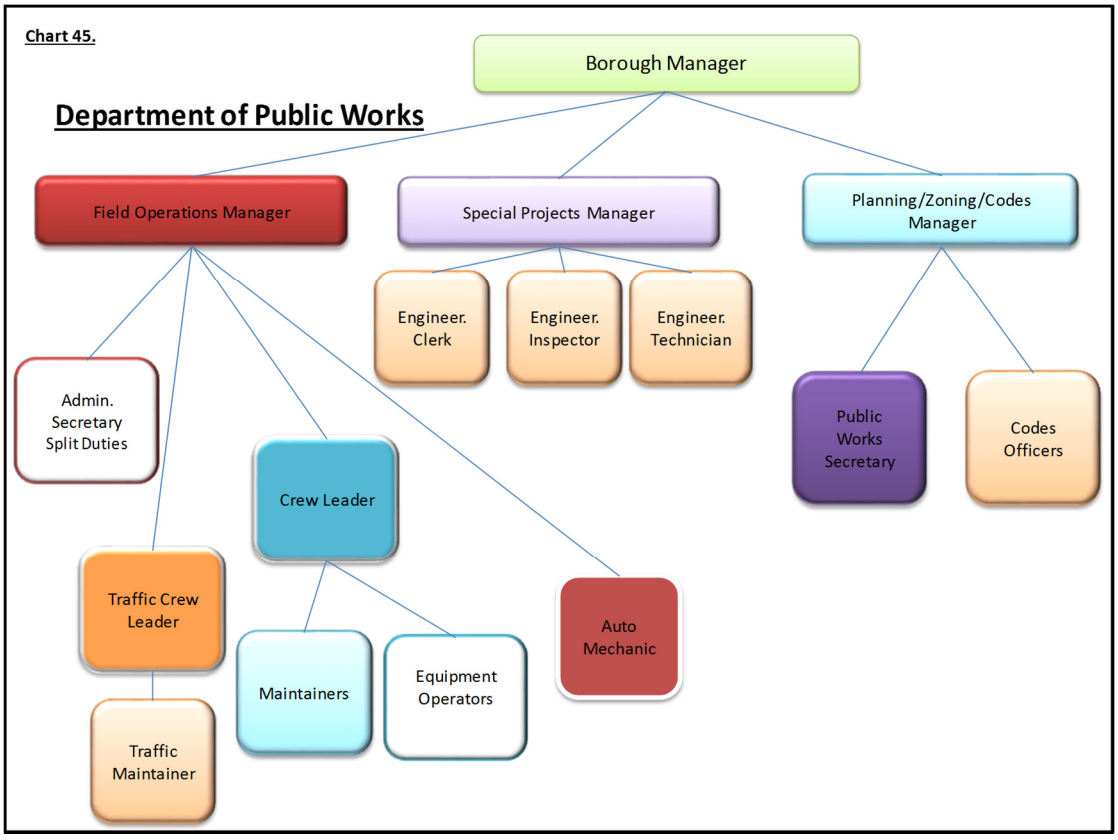
Police Patrol Expenditures by Category





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Department of Public Works



DEPARTMENT OVERVIEW

The department of public works is responsible for the facilities and infrastructure of the Borough. This includes 56.7 miles of streets, 18 miles of avenues, 43 traffic signals, and 317 street lights. This department also manages the planning, zoning, and code enforcement regulations of the Borough.

Department Functions	Department Financial Summary	
Public Works Administration	**Associated Funds**	All Funds
Borough Hall Maintenance	**Budget In Total**	$14,052,676
Code Enforcement	**Operating Budget**	$3,112,075
Public Works Field Operations	**Capital Budget**	$10,940,601
Street Cleaning	**Full-Time Employees**	17
Traffic Control		
Street Lighting		
Solid Waste Collection & Disposal		

Table 23.

Department of Public Works Expenditures

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Public Works Administration							
Operating Expenditures	509,144	452,794	500,188	480,291	497,378	523,053	436,699
Capital Expenditures	-	-	-	-	-	-	16,000
Total	**509,144**	**452,794**	**500,188**	**480,291**	**497,378**	**523,053**	**452,699**
Borough Hall Maintenance							
Operating Expenditures	57,022	53,638	61,513	71,240	53,577	100,940	115,385
Capital Expenditures	-	1,448	-	18,875	23,893	43,750	176,000
Total	**57,022**	**55,086**	**61,513**	**90,115**	**77,470**	**144,690**	**291,385**
Code Enforcement							
Operating Expenditures	423,873	355,424	412,401	509,669	383,684	352,612	374,294
Capital Expenditures	-	-	416,640	666,766	1,010,406	8,861,567	9,239,567
Total	**423,873**	**355,424**	**829,041**	**1,176,435**	**1,394,090**	**9,214,179**	**9,613,861**
Public Works Field Operations							
Operating Expenditures	834,060	1,016,997	936,085	1,246,621	461,980	545,671	743,419
Capital Expenditures	88,765	32,030	45,322	56,909	645,289	860,262	841,534
Total	**922,825**	**1,049,027**	**981,407**	**1,303,530**	**1,107,269**	**1,405,933**	**1,584,953**
Street Cleaning							
Operating Expenditures	89,487	100,542	98,390	102,048	99,075	111,252	119,933
Capital Expenditures	-	-	-	-	-	-	-
Total	**89,487**	**100,542**	**98,390**	**102,048**	**99,075**	**111,252**	**119,933**
Traffic Control							
Operating Expenses	202,764	197,068	196,710	263,919	312,471	266,668	278,153
Capital Expenses	-	7,707	-	-	-	562,746	616,000
Total	**202,764**	**204,775**	**196,710**	**263,919**	**312,471**	**829,414**	**894,153**
Street Lighting							
Operating Expenditures	282,904	289,160	280,318	291,739	294,662	291,937	294,257
Capital Expenditures	-	20,790	-	-	-	-	-
Total	**282,904**	**309,950**	**280,318**	**291,739**	**294,662**	**291,937**	**294,257**
Solid Waste Collection & Disposal							
Operating Expenditures	689,762	656,773	659,809	698,758	684,159	745,487	749,935
Capital Expenditures	-	-	-	-	-	90,000	51,500
Total	**689,762**	**656,773**	**659,809**	**698,758**	**684,159**	**835,487**	**801,435**
Total	**3,177,781**	**3,184,371**	**3,607,376**	**4,406,835**	**4,466,574**	**13,355,945**	**14,052,676**

Graph 42.

Department of Public Works
Total Expenditures by Year

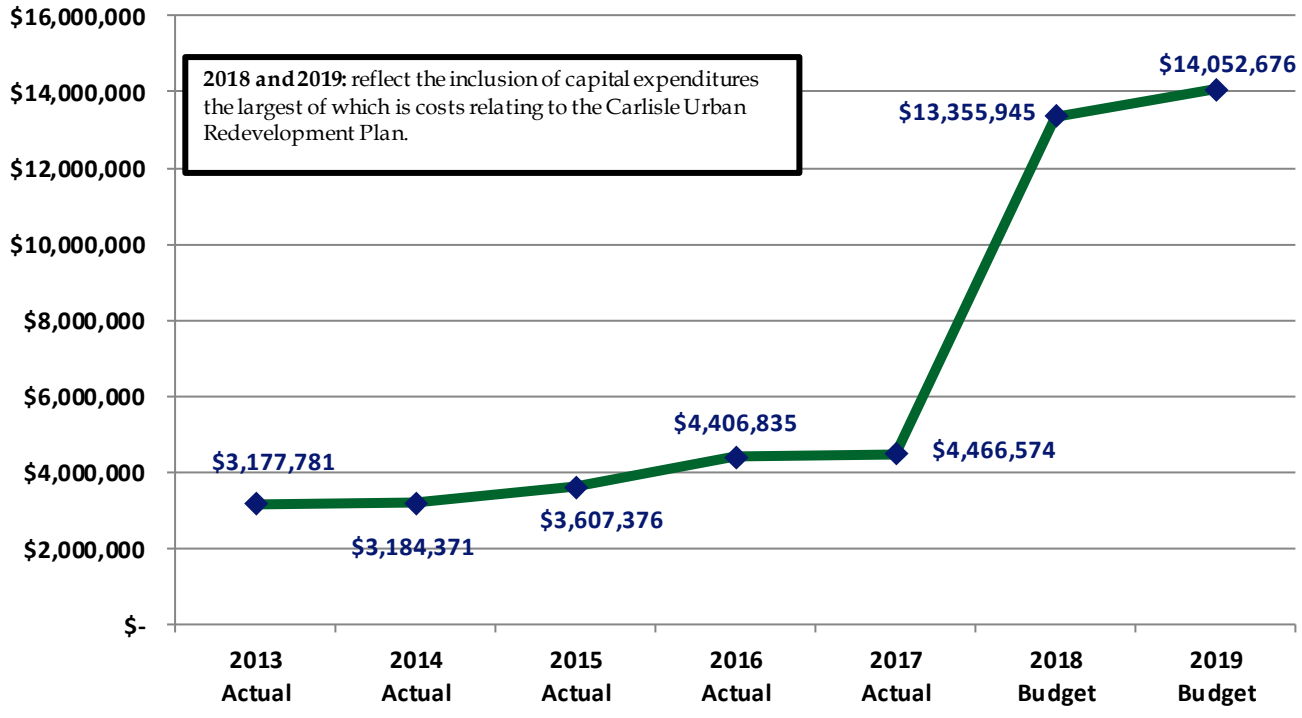
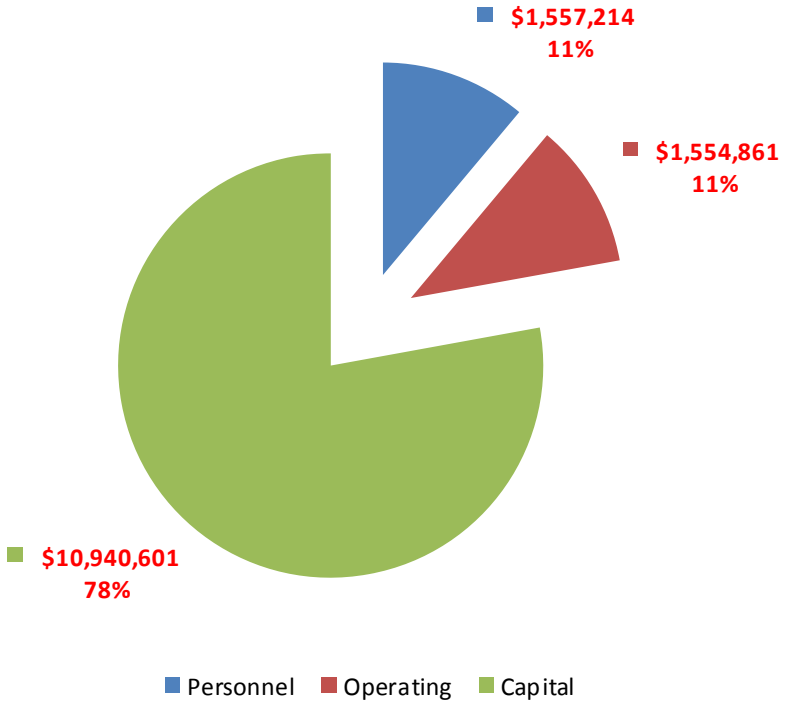


Chart 46.

Department of Public Works
Expenditures by Category



FUNCTION OVERVIEW

The department of public works administration & engineering division provides vision, direction, and administrative support for all department functions. This division provides guidance and oversight of engineering design, survey, and contract management. Additionally, this division is responsible for administration of the Borough's curb and sidewalk program, solid waste and recycling program, record keeping, construction inspection, Geographic Information Systems (GIS) and other necessary property and public information records.

Function Snapshot	
Department	Public Works
Applicable Funds	All Funds
Budget In Total	$452,699
Operating Budget	$436,699
Capital Budget	$16,000
Full-Time Employees	4

SERVICES PERFORMED

- engineering design, survey, contract management
- administers solid waste contract
- coordinates Borough's emergency plan
- performs fields surveys in advance of design work
- performs property research and deed investigation
- manages construction activity within the Borough
- Establish and manage plans for maintaining Borough infrastructure
- establishes property addresses and street names
- administers curb and sidewalk inspection program
- maintains GIS, building, and property record files
- reviews subdivision & land development plans



BUDGETARY ACTIVITIES

- Public Works Administration (408)

2018 ACCOMPLISHMENTS

2018 Goal	Actions Completed During 2018
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	Retained and supported Raftelis Financial Consultants to perform second phase of funding study and public outreach. Final report submitted to Council in September that recommended implementation of stormwater utility fee

2018 Goal	Actions Completed During 2018
Implement Chesapeake Bay Pollutant Reduction Plan	Completed two projects identified in Plan for 2018
Provide engineering services to assess and improve traffic management and safety	Conducted four traffic studies and submitted results and recommendations to Council for its consideration
Continue Sewer System Rehabilitation Program	Completed design for Letort Interceptor Rehabilitation Project and awarded construction contract for rehabilitation.
Implement first year of water system rehabilitation program. Complete comprehensive evaluation of water distribution system	Completed design of Carlisle Spring Road 16-inch water main replacement and awarded construction contract for project. Replaced four nonfunctional water valves.
Upgrade pedestrian curb ramps in conjunction with roadwork	Completed all 57 curb ramp upgrades included in Capital Improvement Plan, with 20 of the curb ramps completed by Public Works staff.
Undertake road maintenance program consistent with 2016 road condition assessment	Milled and repaved 1.14 miles of streets, performed crack sealing on 4.25 miles of streets and microsealed 1.36 miles of streets, consistent with maintenance program.
Complete Carlisle Connectivity Project final design and property acquisition	Michael Baker International continued Project final design. Secured rights-of-way from 8 additional properties. HRG, Inc. continued to function as Program Manager to help administer projects and manage secured grants

2019 GOALS

- provide consistent public works services and operations
- provide engineering professionalism
- provide efficient citizen support and response
- implement stormwater management utility fee and develop model of stormwater system as first step in developing overall stormwater system rehabilitation and flooding mitigation program.
- 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 completion of Letort Interceptor rehabilitation project
- Continue water system rehabilitation program by placing greater emphasis on replacement of nonfunctional water valves
- continue to upgrade handicapped pedestrian ramps in conjunction with roadwork by completing a majority of the upgrades using in-house resources.

- 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.

FINANCIAL SUMMARIES

Graph 43.

Public Works Administration
Operating Expenditures by Year

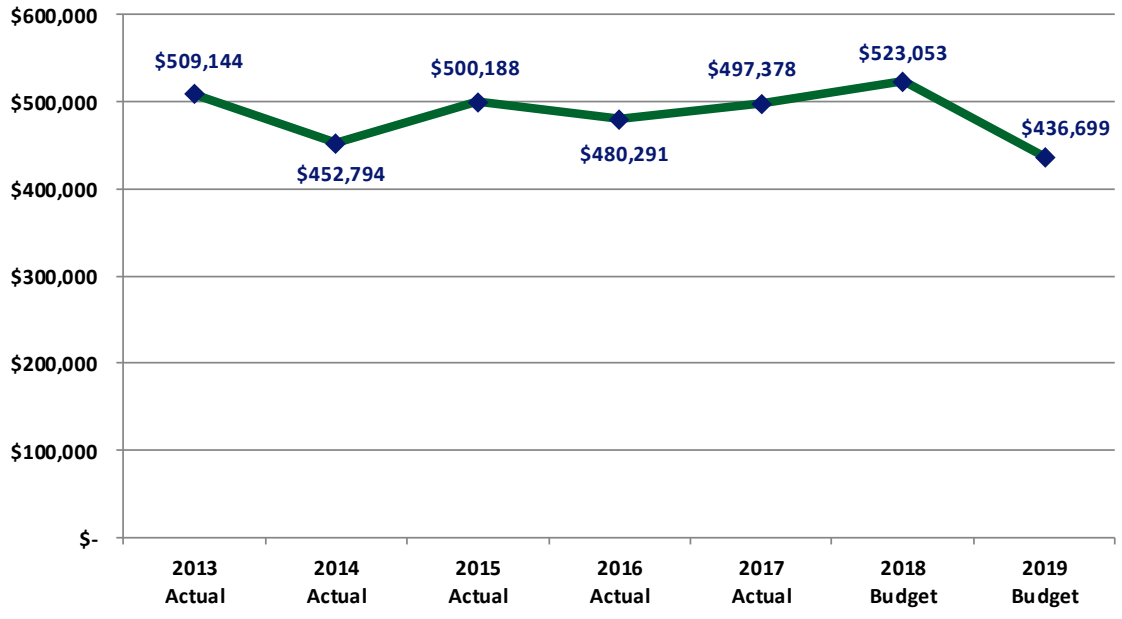
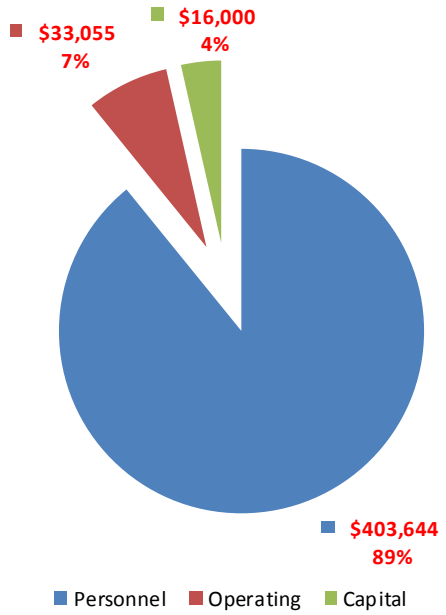


Chart 47.

Public Works Administration
Expenditures by Category



FUNCTION OVERVIEW

This budget item funds costs associated with operation and maintenance of the municipal building commonly known as Borough Hall. A cleaning service, whose duties are split between the Stuart Community Center and Borough Hall, performs daily cleaning of the buildings while the departments of public works and park and recreation share responsibility for routine building maintenance. Major maintenance costs are covered through maintenance contracts with private contractors.

Function Snapshot	
Department	Public Works
Applicable Funds	General; Capital Projects
Budget In Total	$291,385
Operating Budget	$115,385
Capital Budget	$176,000
Full-Time Employees	-

SERVICES PERFORMED

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



BUDGETARY ACTIVITIES

- Borough Hall Maintenance (409)

2018 ACCOMPLISHMENTS

2018 Goal	Actions Completed During 2018
Design and implement first floor modifications to address access to employee work areas	Architect completed design drawings and staff solicited proposals from contractor. Considering modifications due to cost.
complete routine maintenance of the buildings HVAC equipment	Completed spring and fall routine maintenance
Perform evaluation of HVAC System	Hired engineer and secured final report for overall HVAC System upgrades
paint exterior wood trim	Deferred to 2019

2019 GOALS

- paint exterior wood trim
- complete first floor modifications to receptionist area and security upgrades
- replace failed roofing snow guards

- repair railing along basement access ramp
- complete routine maintenance of the buildings HVAC equipment including filter changes and fan coil cleaning
- add backup basement sump pump

FINANCIAL SUMMARIES

Graph 44.

Borough Hall Maintenance
Operating Expenditures by Year

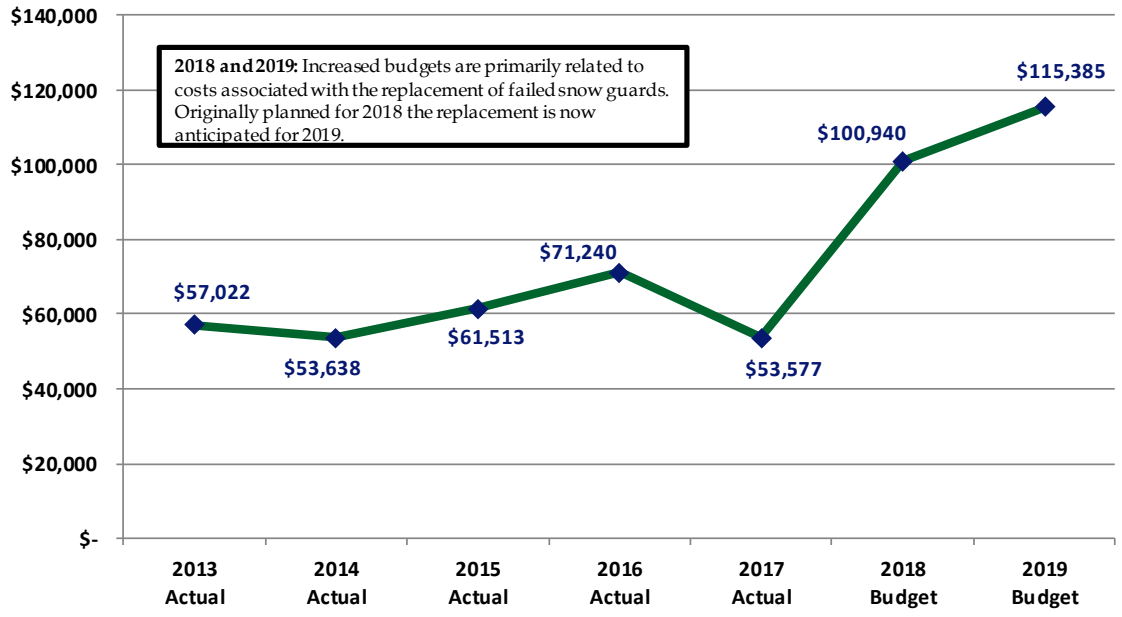
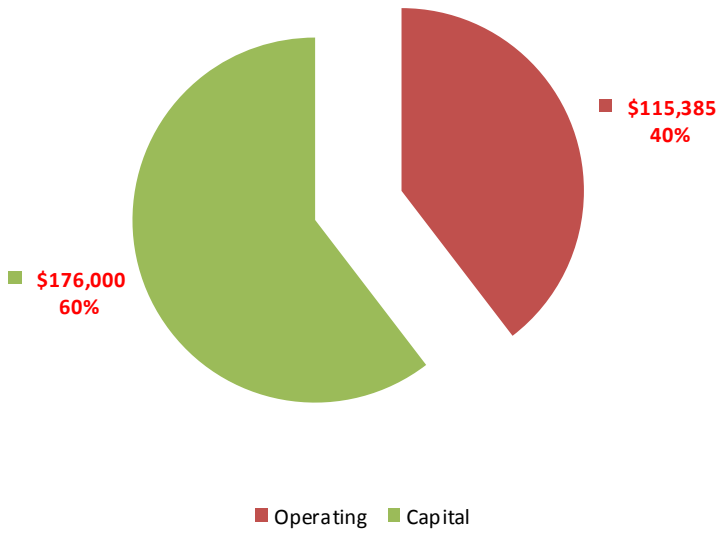


Chart 48.

Borough Hall Maintenance
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	General; Capital Projects
Budget In Total	$9,613,861
Operating Budget	$374,294
Capital Budget	$9,239,567
Full-Time Employees	4

The costs associated with this function are the administration of ordinances as established by Borough Council and the 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, maintaining order, and protecting health and safety.

SERVICES PERFORMED

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



BUDGETARY ACTIVITIES

- Code Enforcement (413)

2018 ACCOMPLISHMENTS

- Completed research report on potential update to C1 – Central Business Zone, and attended DCA outreach meetings to promote suggested policy changes - solicit interest and support from businesses and owners;
- Coordinated, reviewed and approved three major industrial buildings - 4 Wheel Parts distribution center, and Carlisle Construction Materials new R&D and Training Center.
- Winter months proved especially busy in handling snow – ice complaints, investigations, issuing violations. A wetter than normal summer also proved busy in addressing tall grass – weeds.
- Staff was very involved in assisting consultants and their clients with design – land development - zoning matters for three former brownfield redevelopment sites zoned Urban Mixed-use, including processing variances, as well as related tax credit applications.

- Assisted in helping contractors resolve building, design, drainage, and fire code issues associated with the permitting for the new, 120 bed, Dickinson College dormitory.
- Staff continued to promote development application fast-tracking where and when warranted. This approach benefitted four businesses, plus a church renovation, including a new pretzel factory, which could employ 30 persons;
- Assisted Planning Commissioners with editing and finalized of Comprehensive Plan, which is pending Council review and adoption.

Function Statistics			
	2018 (YTD)	2017	2016
building permits (structural, excluding electrical, plumbing)	496	479	472
Zoning / sign permits	158	109	117
Historic & Architectural Review Board	53	38	44
Zoning Hearing Board applications	8	8	13
code violations / citations (property / zoning related)	561	205	238
sewer connections	9	15	15
water connections	8	19	16

2019 GOALS

- Continue to improve staff workflow efficiencies, cross-training, handling public inquiries, updating application forms.
- Staff will assist Council in conducting research and offering recommendations on best practices for dealing with rental housing property maintenance issues.
- Continue to build relationship with other economic development partners, including Downtown Carlisle Association and Cumberland Area Economic Development Corp.



Graph 45.

Code Enforcement
Operating Expenditures by Year

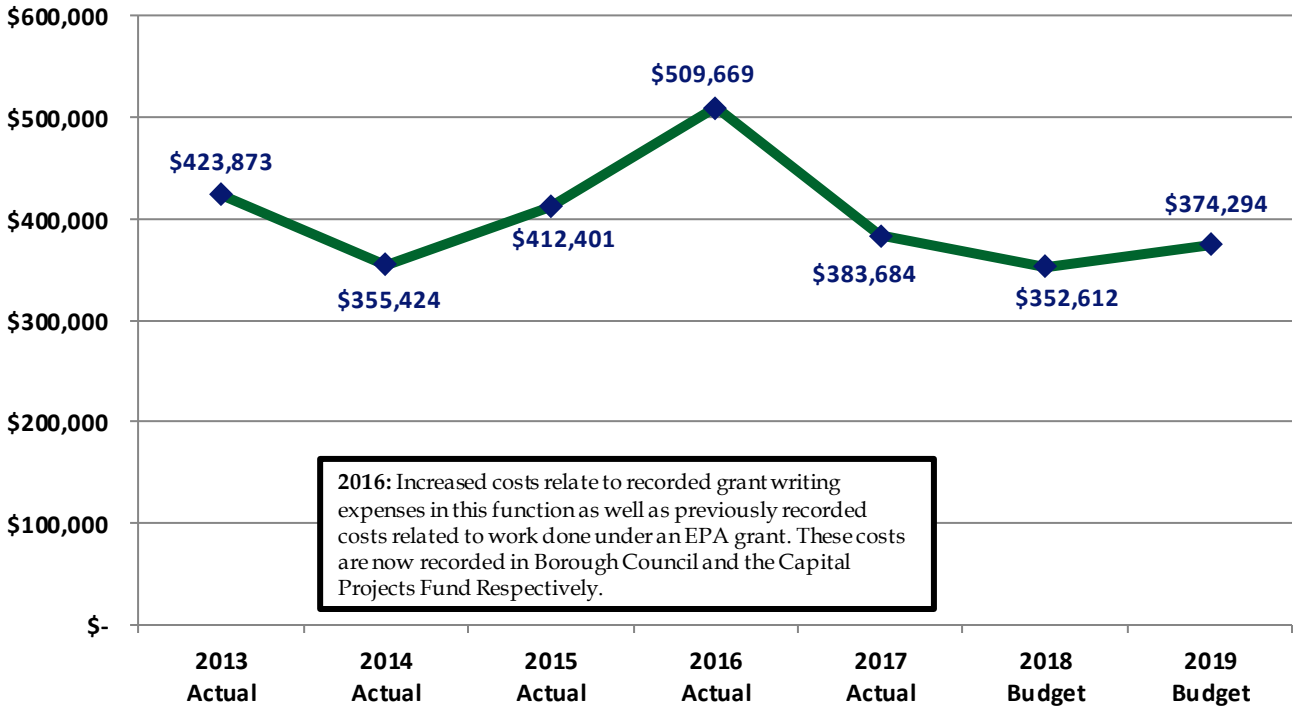
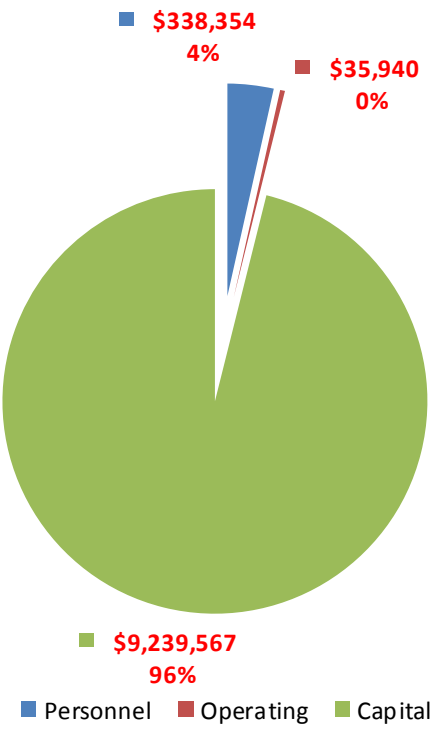


Chart 49.

Code Enforcement
Expenditures by Category



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

Function Snapshot	
Department	Public Works
Applicable Funds	General; Capital Projects; Highway Aid
Budget In Total	$1,584,953
Operating Budget	$743,419
Capital Budget	$841,534
Full-Time Employees	6

SERVICES PERFORMED



- repair and maintenance of:
  - borough roadways and avenues
  - water mains
  - water meters
  - sewer mains
  - force mains
  - stormwater inlets and mains
- replacement of manholes
- sewer system rehabilitation program
- right-of-way maintenance
- install new water service taps
- replace water service laterals from mains to service connections
- install new water service taps
- install new fire hydrant and mainline installation
- fire hydrant flushing
- water distribution system leak detection
- television inspection of sanitary and storm sewer mains
- replacement of manholes
- sewer system rehabilitation program
- right-of-way maintenance

BUDGETARY ACTIVITIES

- Public Works Field Operations (430)

2018 ACCOMPLISHMENTS

- continued valve exercising program (100 valves exercised)
- continued Borough-wide leak detection program
- repaired 5 residential water service leaks, 9 water main breaks, and replaced 4 leaking or non-functional valves
- performed semi-annual fire hydrant flushing
- repaired three broken fire hydrants
- repaired 40 electronic meter pad wires, and replaced 35 water meters
- responded to the following resident inquiries - 15 low water pressure calls, 18 leaking meters, 12 requests to turn off water, 6 high water bill complaints
- repaired three manhole castings
- continued television inspection of sewer lines prior to conducting the annual street paving program by flushing and inspecting 4,891 feet of sewer main
- flushed an additional 36,804 feet of sewer main for I & I Study in zones 4 and 6A
- repaired and replaced 40 feet of sanitary sewer line
- responded to 23 blocked sewer complaints
- tested and certified 174 parking meters in-house
- powder coated 75 parking meters
- respond to complaints regarding malfunctioning meters
- responded to 11 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 120 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 multiple deceased animals in roadway
- curb patching
- utility cut restoration (35)
- performed general maintenance of the parking garage and parking lots
- install water line at LeTort Park
- painted exterior of public works garage
- repaired 6 sinkholes within public right-of-ways

2019 GOALS

- improve and maintain Borough infrastructure at highest possible level
- ensure timely completion of infrastructure repair
- ensure projects minimize service disruption to customers
- expand use of electronic work orders and incorporate into GIS based mapping database
- implement 4th 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

FINANCIAL SUMMARIES

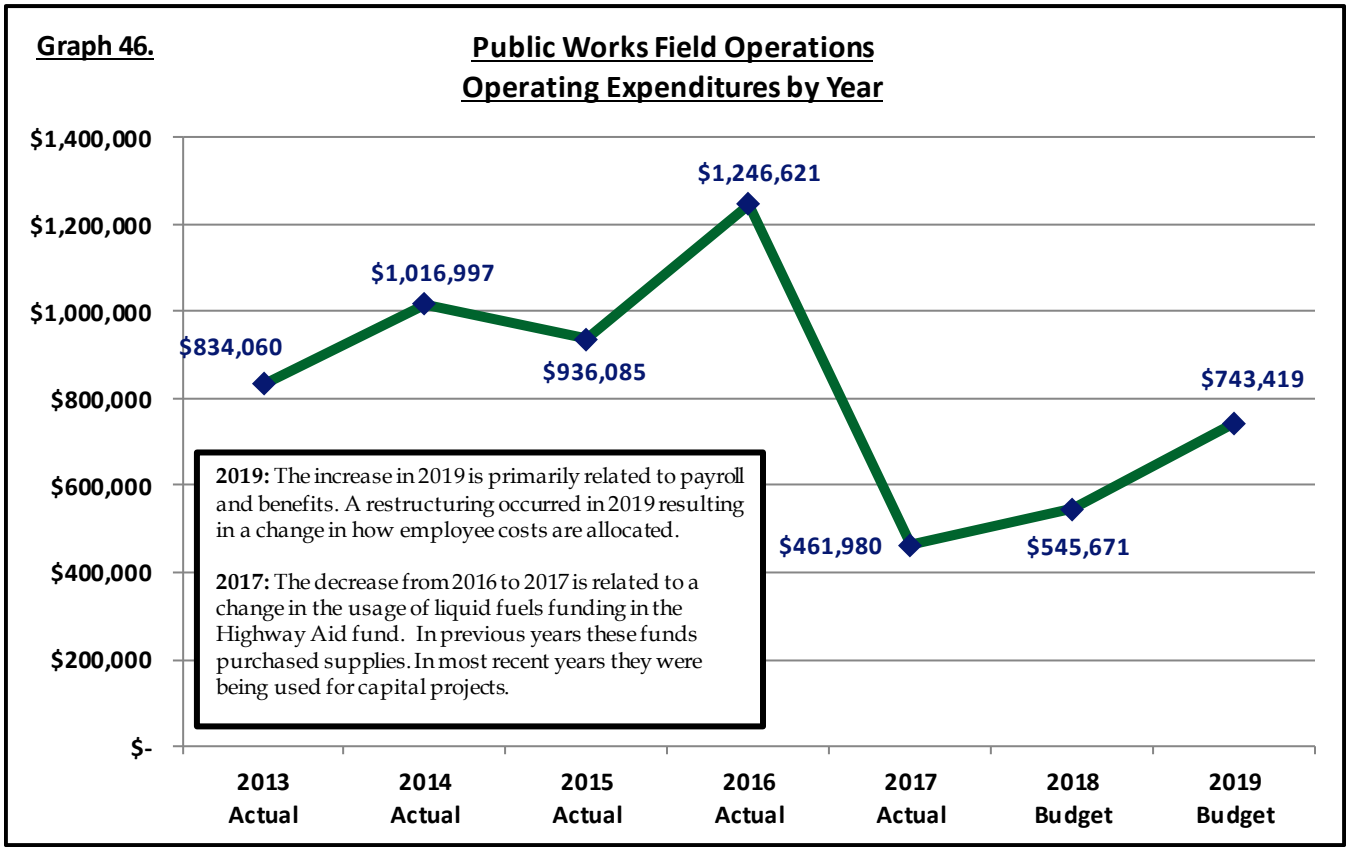
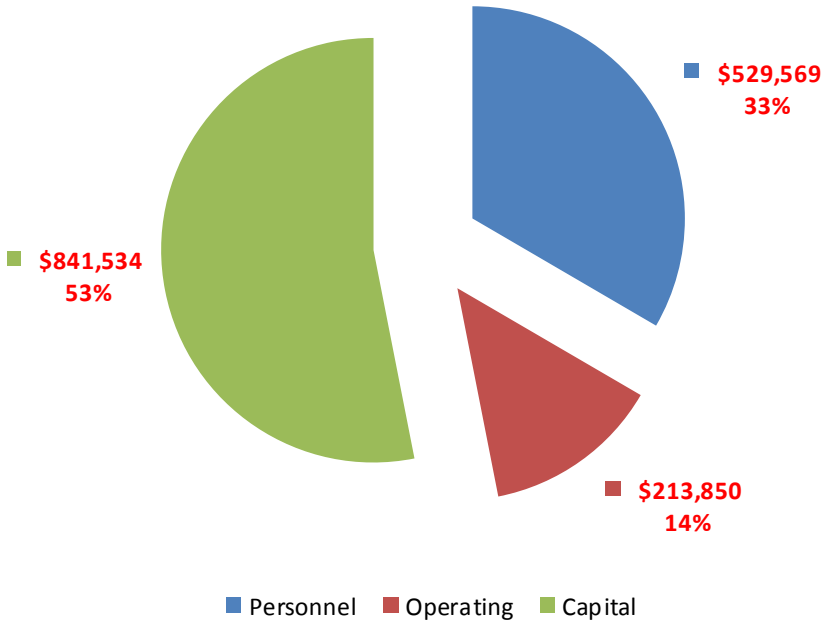


Chart 50.

Public Works Field Operations Expenditures by Category



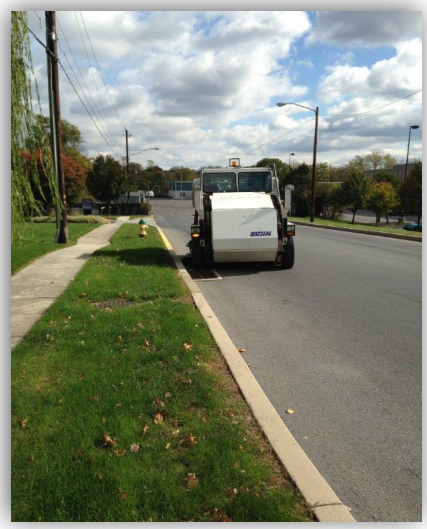
FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	Stormwater
Budget In Total	$119,933
Operating Budget	$119,933
Capital Budget	$ -
Full-Time Employees	1

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:
  - 57.6 miles of local streets
  - 12.46 miles of state highways
  - seven municipal parking lots
  - parking garage



BUDGETARY ACTIVITIES

- Street Cleaning (431)

2018 ACCOMPLISHMENTS

- swept Borough road surfaces as weather allowed
- disposed of street sweeping debris in accordance with MS4 Permit requirements
- conducted additional sweeping after downtown events
- modified downtown sweeping schedule to address citizen concerns related to on-street parking.

2019 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 47.

Street Cleaning
Operating Expenditures by Year

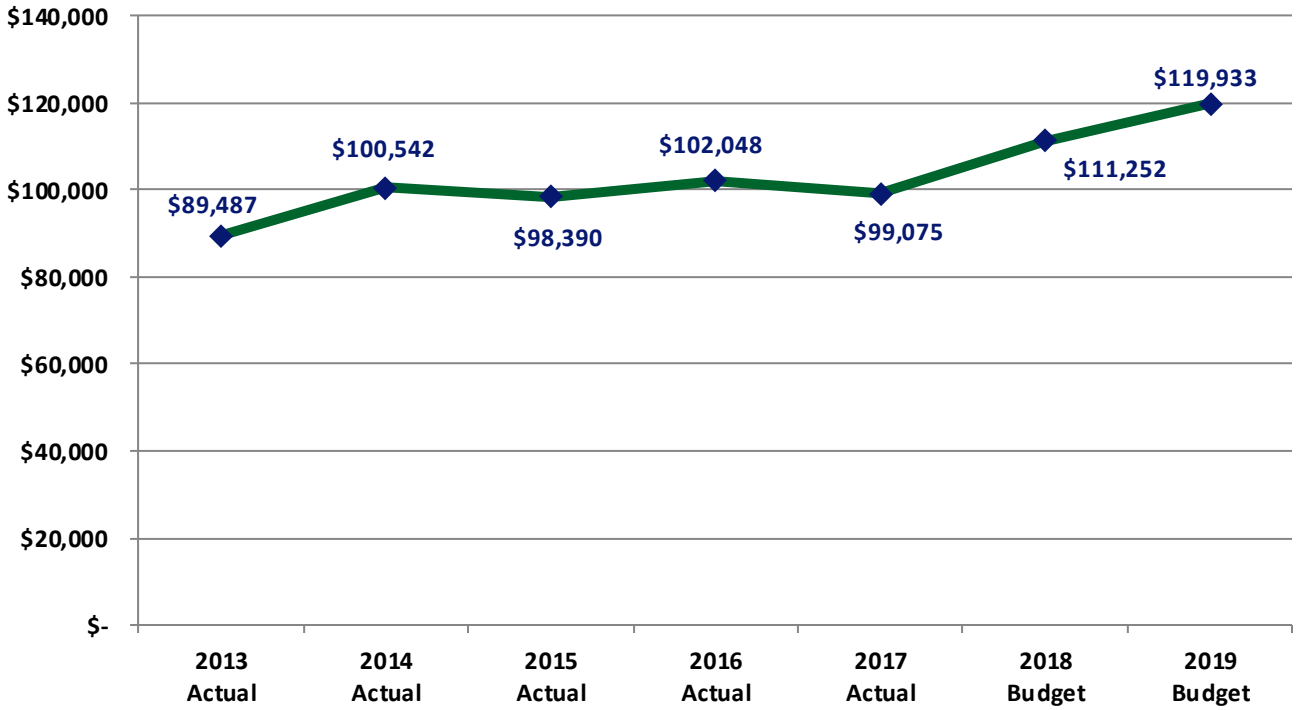
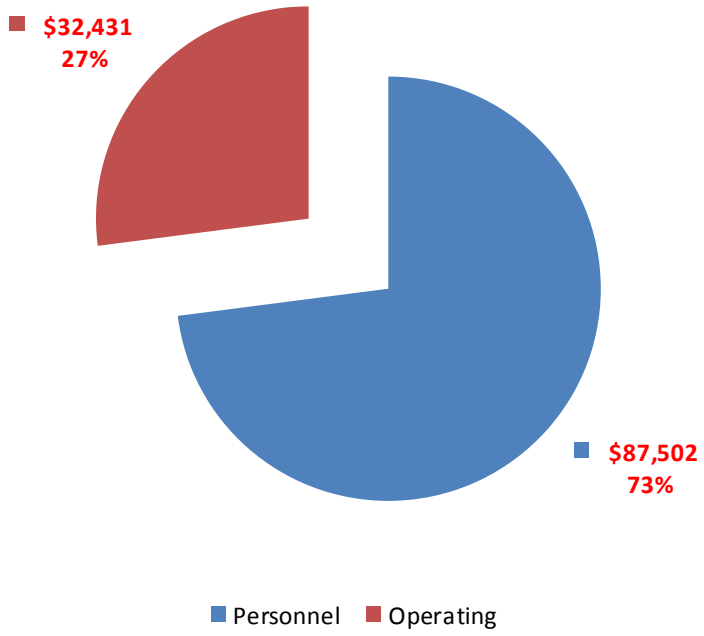


Chart 51.

Street Cleaning
Expenditures by Category



FUNCTION OVERVIEW

The traffic control division's responsibilities are to perform minor repairs to the Borough's 43 traffic signals and maintain regulatory street signs and pavement markings to ensure that the users of Borough's roadways enjoy a safe and efficient transportation system.

Function Snapshot	
Department	Public Works
Applicable Funds	General; Capital Projects
Budget In Total	$894,153
Operating Budget	$278,153
Capital Budget	$616,000
Full-Time Employees	2

SERVICES PERFORMED

- routine maintenance of signs and traffic signals
- installation of signs and traffic delineation devices
- painting crosswalk, curbs, center lines, school markings, and other pavement markings
- maintain 15 police security cameras
- establish roadway detour signing for special events and roadway emergencies as needed

BUDGETARY ACTIVITIES

- Traffic Control (433)



2018 ACCOMPLISHMENTS

- painted 4,000lf of school crosswalks that are not thermoplastic
- painted 870 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
- established all school zones (signage/painting)
- replaced over 100 various signs
- applied thermoplastic road diet crosswalk and arrow markings on High Street
- applied thermoplastic parking tees on Hanover and High Streets
- maintain "Welcome to Carlisle" signs

2019 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 Streets under Green Light Go grant.
- refresh road diet crosswalk markings at intersection of Hanover and High Streets
- undertake in-house inspection of traffic signals
- complete traffic signal upgrades at E. Pomfret and S. Spring Garden Street

FINANCIAL SUMMARIES

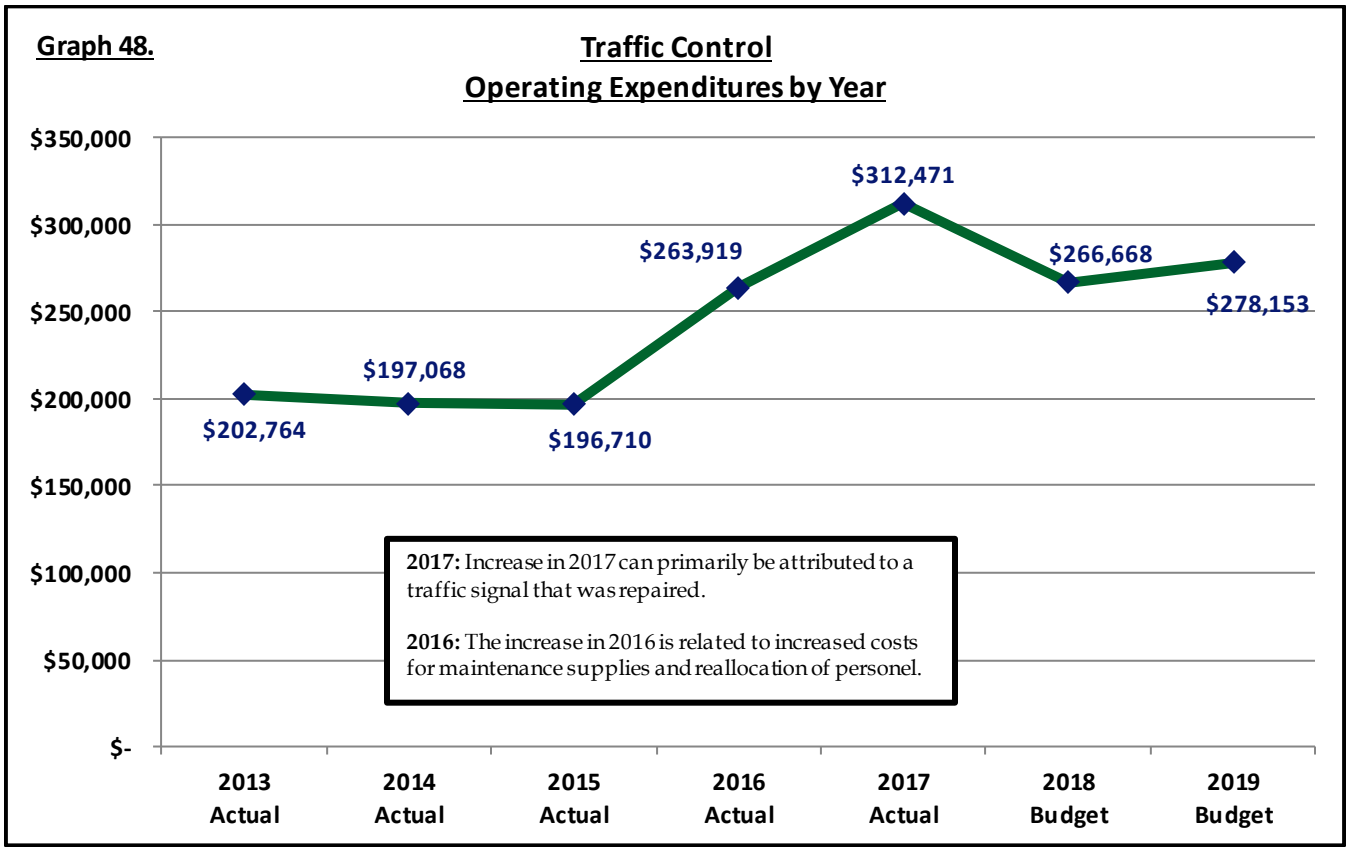
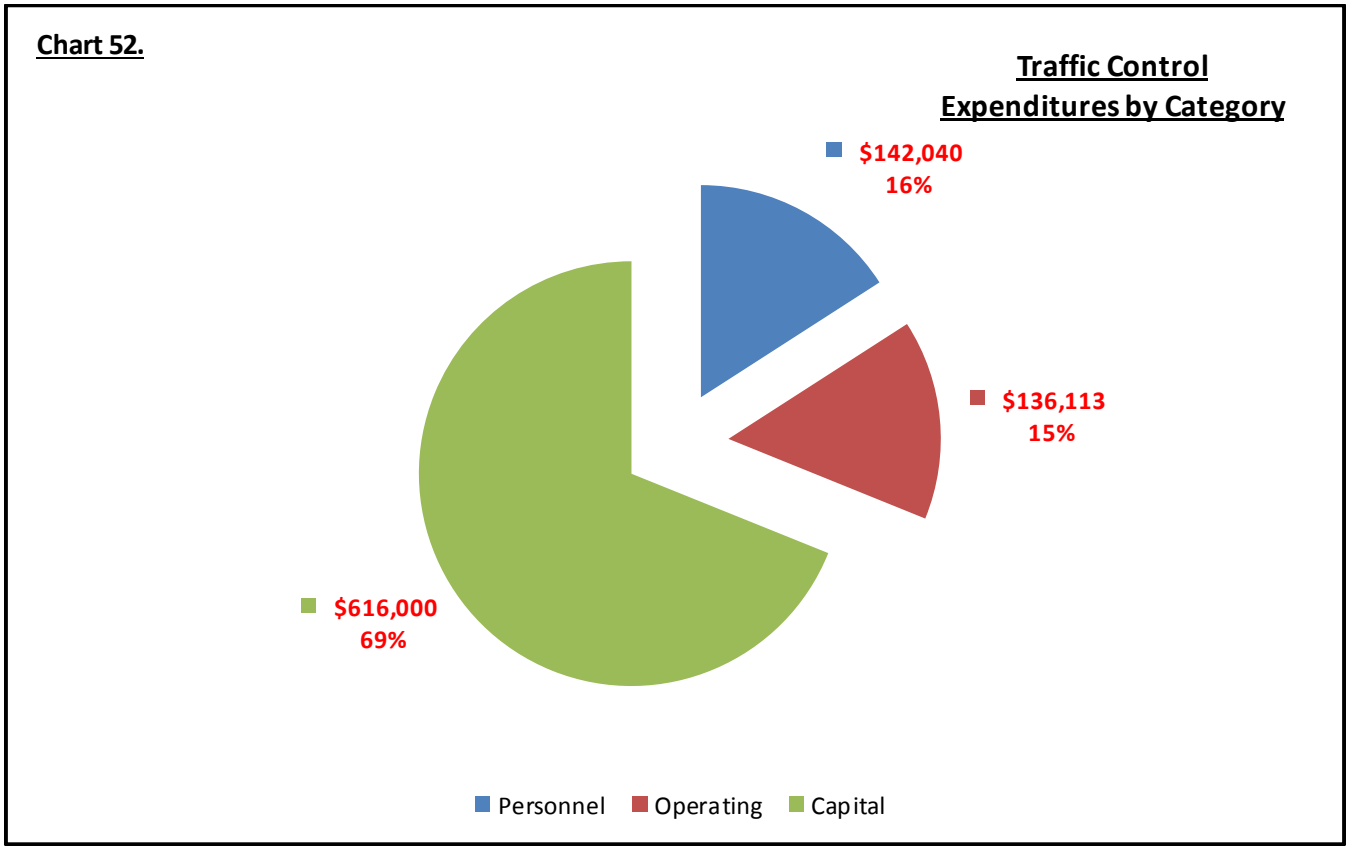


Chart 52.


Traffic Control
Expenditures by Category
$142,040
16%
$136,113
15%
$616,000
69%
Personnel
Operating
Capital

FUNCTION OVERVIEW

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

Function Snapshot	
Department	Public Works
Applicable Funds	General; Capital Projects
Budget In Total	$294,257
Operating Budget	$294,257
Capital Budget	$ -
Full-Time Employees	-

SERVICES PERFORMED

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

BUDGETARY ACTIVITIES

- Street Lighting (434)



2018 ACCOMPLISHMENTS

- inspected quarterly borough-owned and PPL lights
- assisted other departments with electrical issues
- worked with PPL to install street lighting to address citizen concerns about dark areas
- Secured Borough Council approval to have PPL replace HPS fixtures with more energy efficient LED light fixtures in PPL owned street lights
- started replacement of underground wiring on N. Hanover Street

2019 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 Borough owned street lights to LED light fixtures for energy savings

Graph 49.

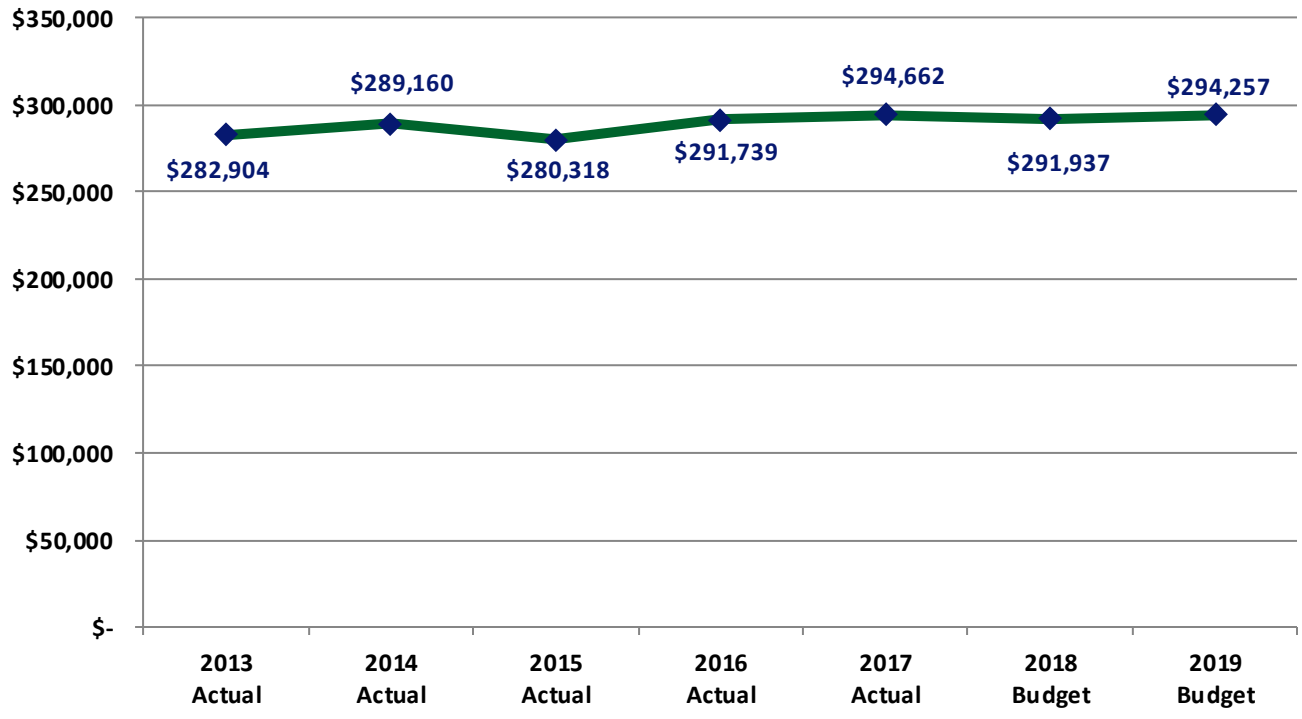
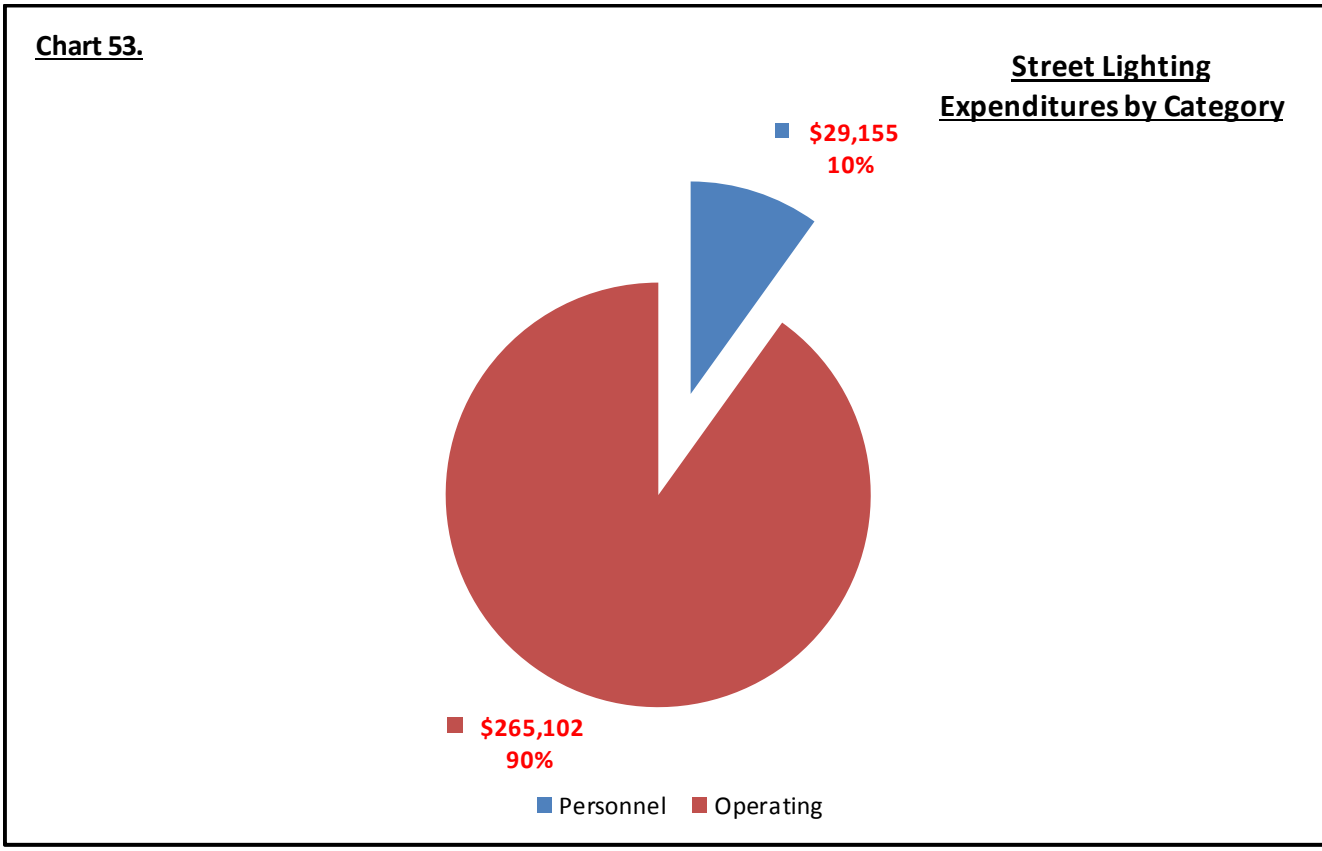


Chart 53.



FUNCTION OVERVIEW

The primary responsibility of the solid waste division is to manage the compost facility located on Post Road. Additionally, this division coordinates the semi-annual brush collection, yearly leaf collection, and holiday tree collection programs. Leaf and processing equipment used at the compost site is rented from Cumberland County.

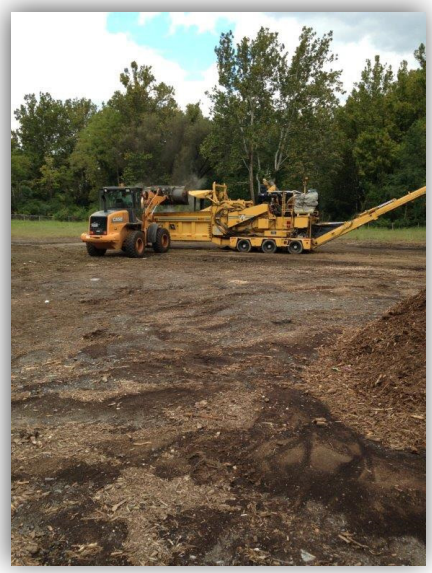
Function Snapshot	
Department	Public Works
Applicable Funds	Solid Waste
Budget In Total	$801,435
Operating Budget	$749,935
Capital Budget	$51,500
Full-Time Employees	-

SERVICES PERFORMED

- operation of a public compost facility
- provide a spring and fall brush collection service
- provide an annual leaf collection service
- provide an annual holiday tree collection

BUDGETARY ACTIVITIES

- Solid Waste Collection & Collection (427)



2018 ACCOMPLISHMENTS

- composted 553 CY of leaves
- composted 804 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
- applied for DEP grant to update compost facility equipment
- Secured new permit from PADEP for operation of compost facility

2019 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
- Construct greeting hut at site to help monitor and guide resident material drop-off
- evaluate stormwater BMPs to reduce impact of site runoff to LeTort Spring Run

FINANCIAL SUMMARIES

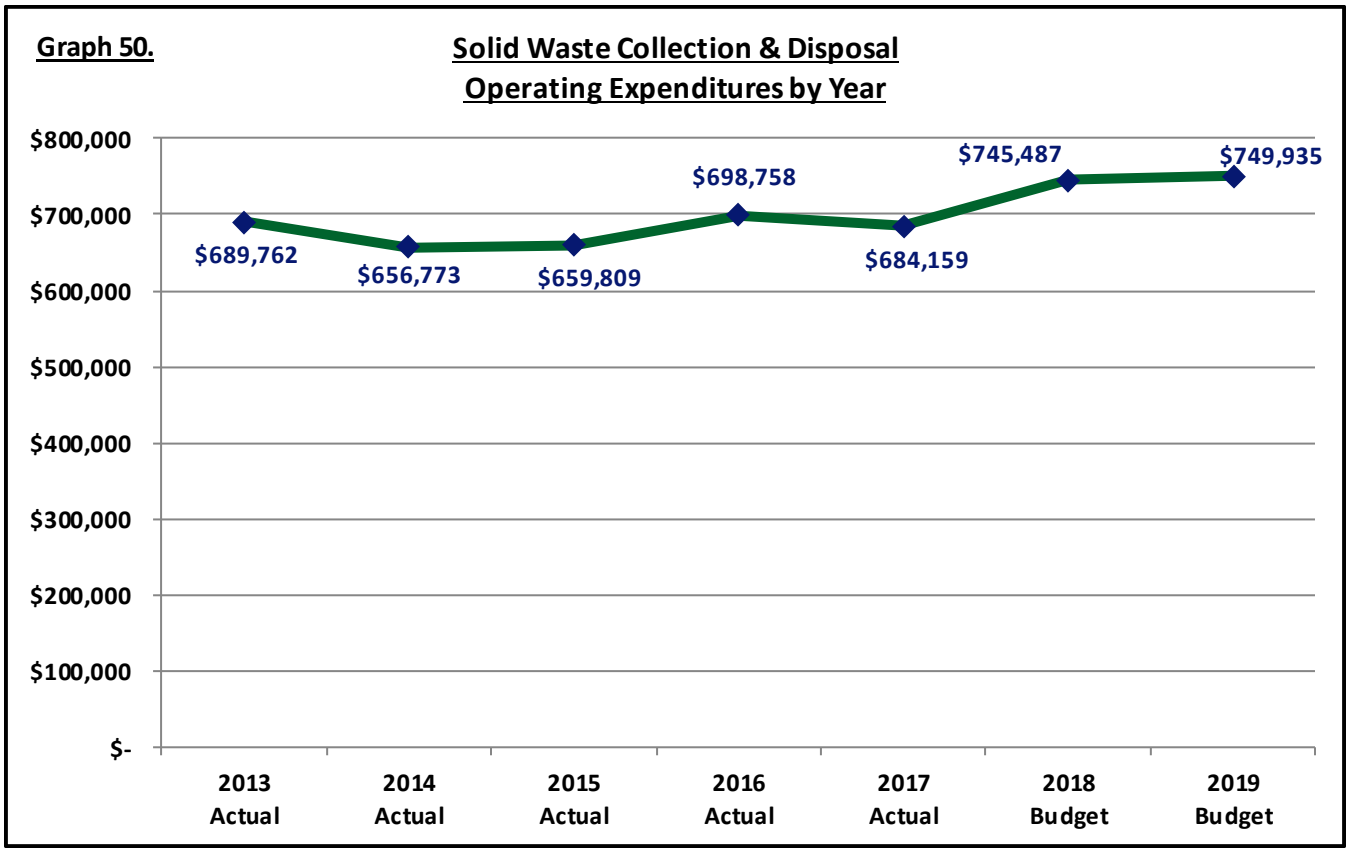
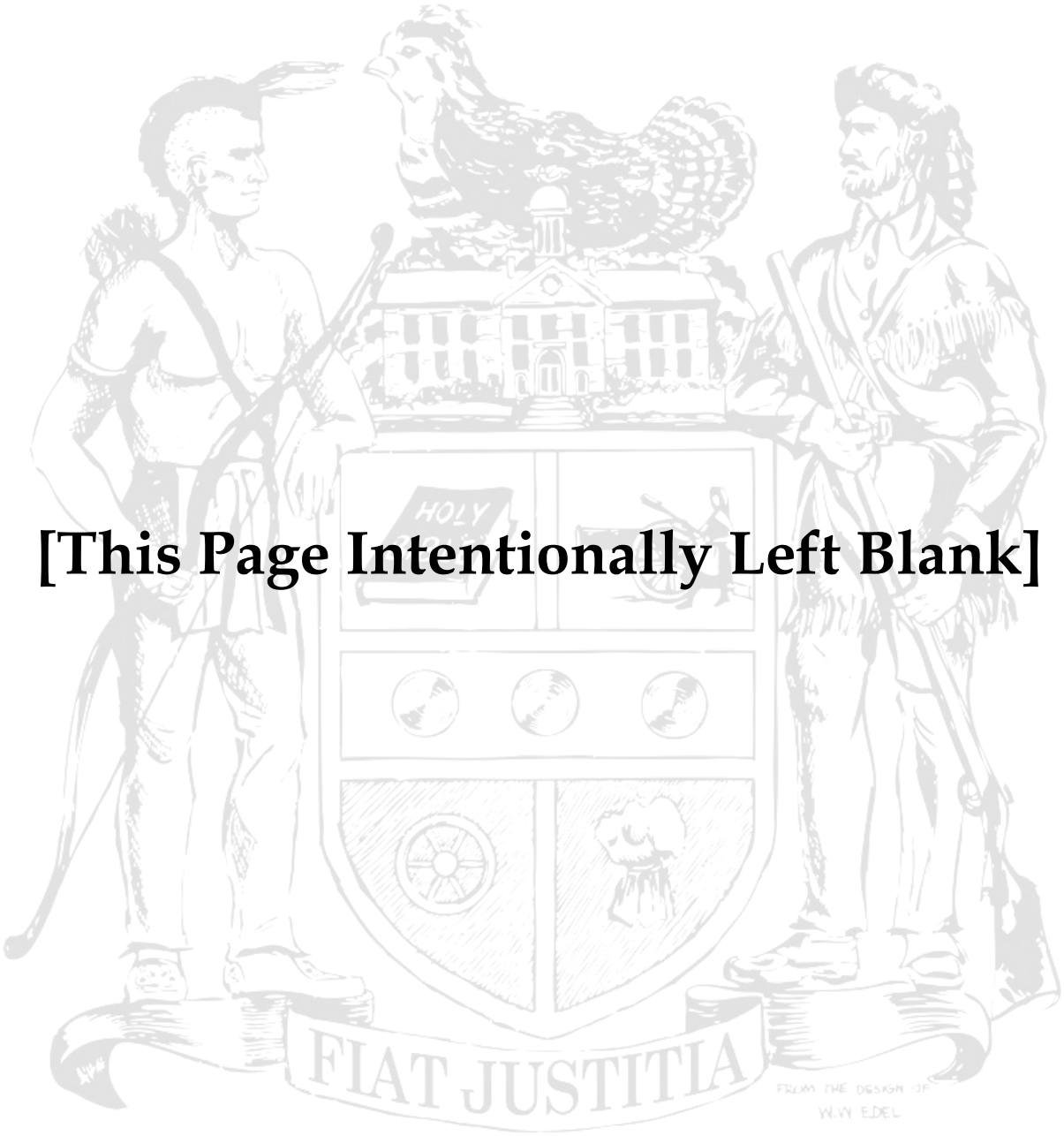


Chart 54.

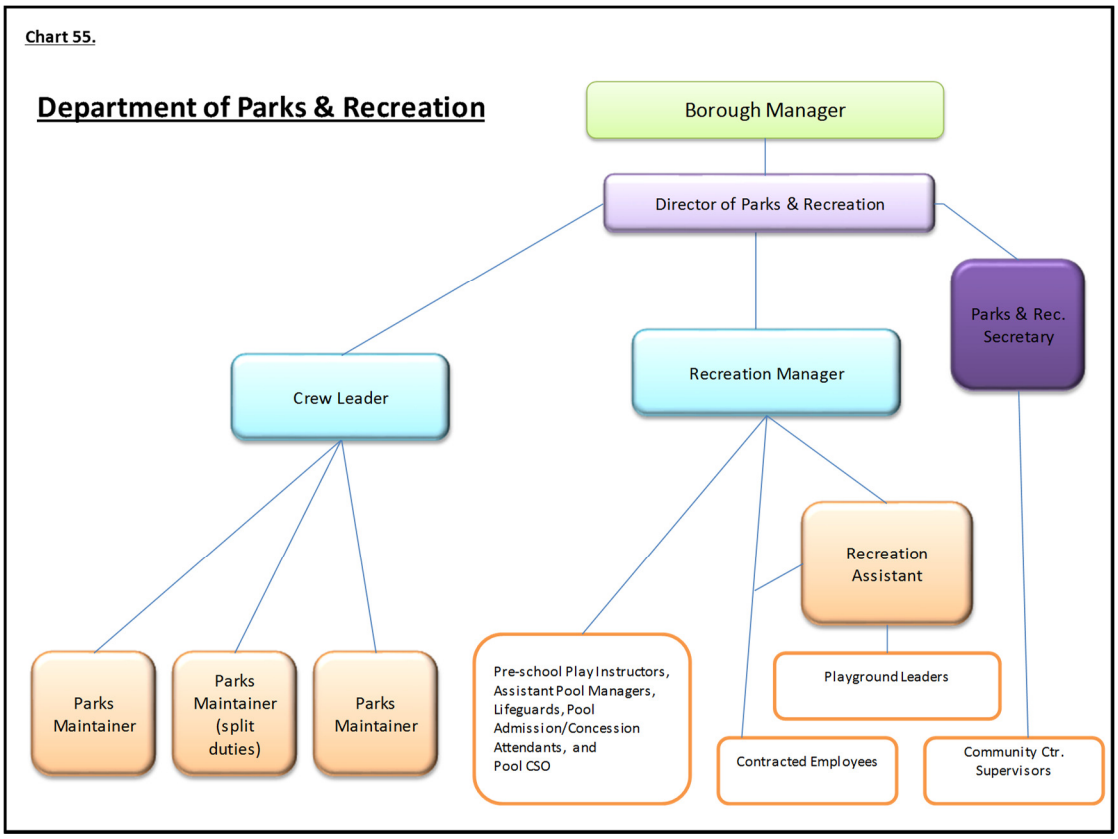
Solid Waste Collection & Disposal Expenditures by Category





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Department of Parks & Recreation



DEPARTMENT OVERVIEW

The department of parks & recreation is responsible for the management of 163 acres of recreational land. This includes 17 parks, an outdoor swimming pool, ampitheather, multi-purpose cabin, a private dog park, Community Center, and a 15 mile network of trails for walking, running, and biking.

Department Functions	Department Financial Summary	
Parks & Recreation Admin. Recreation Services Swimming Pool Parks Maintenance Shade Trees Community Center	**Associated Funds**	General Fund, Capital Projects
	Budget In Total	$1,978,063
	Operating Budget	$1,101,312
	Capital Budget	$876,751
	Full-Time Employees	8

Table 24.

Department of Parks & Recreation Expenditures

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Parks and Recreation Admin.							
Operating Expenditures	199,761	181,471	185,835	191,891	197,472	211,301	218,515
Capital Expenditures	-	-	-	-	-	-	-
Total	**199,761**	**181,471**	**185,835**	**191,891**	**197,472**	**211,301**	**218,515**
Recreation Services							
Operating Expenditures	170,373	180,912	180,787	189,032	191,917	204,584	209,399
Capital Expenditures	-	-	-	-	-	-	-
Total	**170,373**	**180,912**	**180,787**	**189,032**	**191,917**	**204,584**	**209,399**
Swimming Pool							
Operating Expenditures	119,320	131,349	141,566	145,351	131,737	163,564	166,023
Capital Expenditures	10,770	56,856	15,396	77,103	16,400	-	46,000
Total	**130,090**	**188,205**	**156,962**	**222,454**	**148,137**	**163,564**	**212,023**
Parks Maintenance							
Operating Expenditures	350,926	340,177	347,333	342,863	356,646	384,201	399,500
Capital Expenditures	442,998	108,788	55,083	1,000,313	805,985	542,251	521,651
Total	**793,924**	**448,965**	**402,416**	**1,343,176**	**1,162,631**	**926,452**	**921,151**
Shade Trees							
Operating Expenditures	10,917	6,960	6,871	11,679	6,783	7,000	7,000
Capital Expenditures	-	-	-	-	-	-	-
Total	**10,917**	**6,960**	**6,871**	**11,679**	**6,783**	**7,000**	**7,000**
Community Center							
Operating Expenditures	82,501	94,339	93,018	109,418	90,157	101,488	100,875
Capital Expenditures	1,584	14,251	25,138	20,454	92,061	221,400	309,100
Total	**84,085**	**108,590**	**118,156**	**129,872**	**182,218**	**322,888**	**409,975**
Total	**1,389,150**	**1,115,103**	**1,051,027**	**2,088,104**	**1,889,158**	**1,835,789**	**1,978,063**

Graph 51.

Department of Parks & Recreation
Total Expenditures by Year

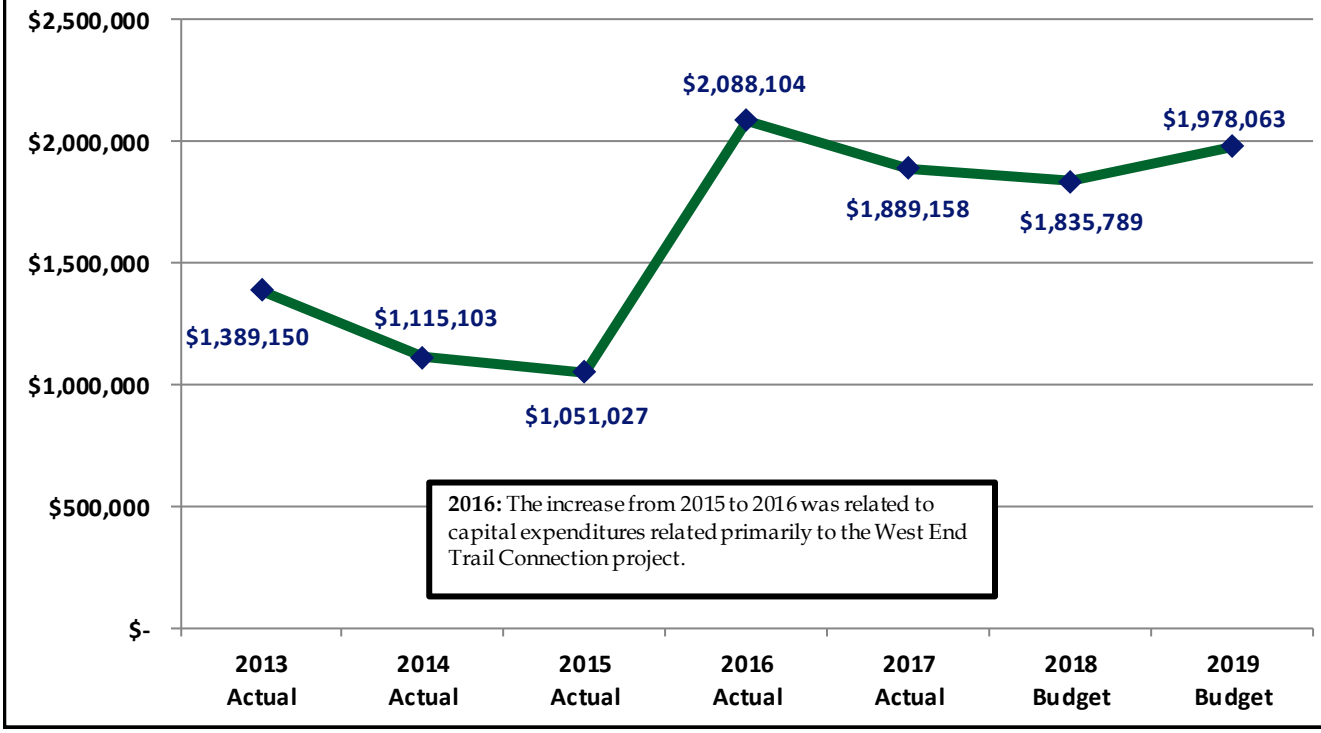
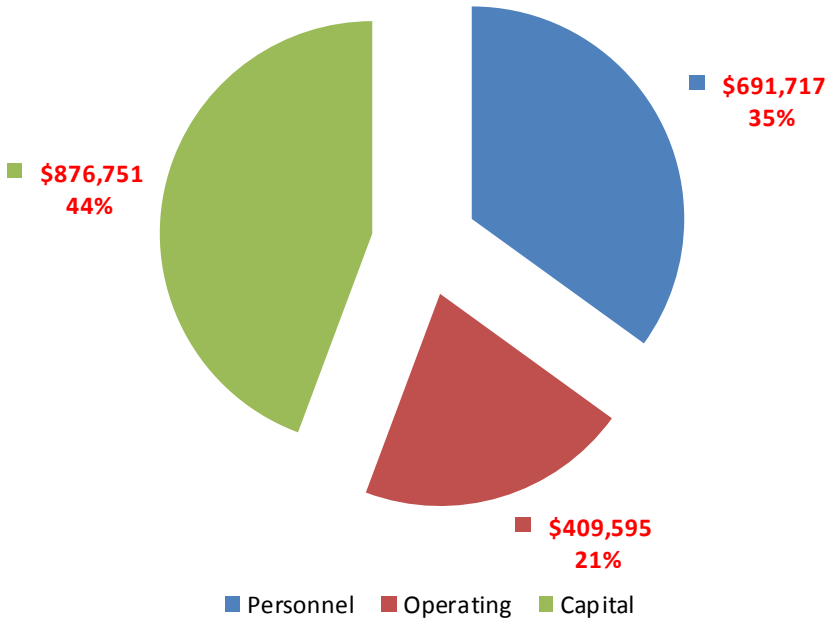


Chart 56.

Department of Parks & Recreation
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Parks & Rec.
Applicable Funds	General
Budget In Total	$218,515
Operating Budget	$218,515
Capital Budget	$ -
Full-Time Employees	2

The Parks and Recreation Administration Department's primary responsibility is to provide for the overall direction of the Parks and Recreation Department. A Parks and Recreation Board consisting of seven members and one student liaison is appointed by Borough Council and provide its counsel and guidance to Borough Council on matters relating to parks and recreation areas, facilities, programs and rules and regulations.

SERVICES PERFORMED

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



BUDGETARY ACTIVITIES

- Parks & Recreation Admin. (451)

2018 ACCOMPLISHMENTS

2018 Goals	Actions Completed During 2018
Maintain or increase satisfaction of recreational programs and beauty of park facilities.	In the June 2018, the Mooreland tennis courts were rehabilitated. Contracts with architects were approved for improvements to LeTort Park restrooms and the design for a new HVAC system in the Community Center gymnasium.
Work with agencies and organizations on how to promote, advertise and record usage data for the Carlisle Borough Bicycle and Pedestrian Trail Network.	An updated version of the Bicycle and Pedestrian Trail map was completed in September 2018. Maps were distributed throughout the community. Recordation of the usage of bike and ped trail has not been completed.

2018 Goals	Actions Completed During 2018
Address Gatehouse deficiencies and pursue potential leasing through the Army War College, Dickinson College and/or Dickinson School of Law.	Renovations to the Gatehouse were completed in April 2018. Its availability was listed on the websites for Army War College, Dickinson College and Dickinson School of Law. A yearlong lease was entered into with a family in July 2018.

2019 GOALS

- Determine whether to incorporate the recreational area at the PIRHL/Tire and Wheel site into the Borough's park system. If so, develop a long-term vision for the parcel.
- Review and implement various parts of the action plan for the Bicycle & Pedestrian Trail Network per the Borough's Comprehensive Plan. Implement various bike/ped plan recommendations.
- Evaluate the possibility of including a skate park in the linear stormwater park plans.

FINANCIAL SUMMARIES

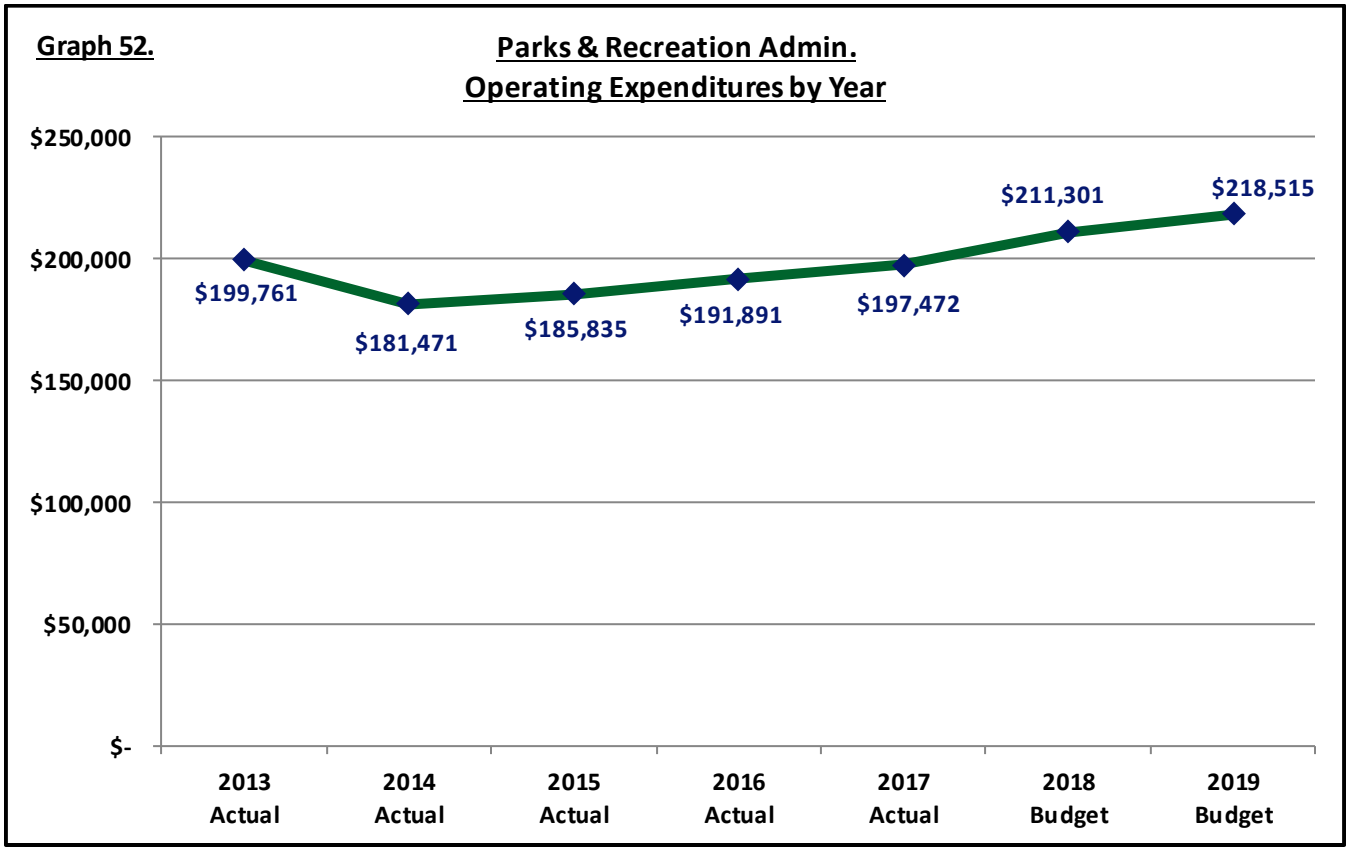
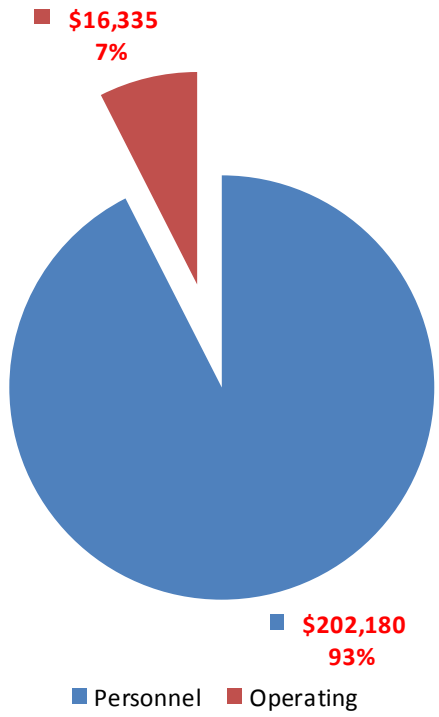


Chart 57.

Parks & Recreation Admin. Expenditures by Category



FUNCTION OVERVIEW

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

Function Snapshot	
Department	Parks & Rec.
Applicable Funds	General
Budget In Total	$209,399
Operating Budget	$209,399
Capital Budget	$ -
Full-Time Employees	2

SERVICES PERFORMED

- Recreation opportunities:
  - Pre-School programs (such as Busy Bees, Pre-School Play, Tumbling Tots, Ballet Bunnies, Tots Yoga, etc.)
  - Youth programs (such as Summer Day Camp, Memorial Park Playground, Bricks for Kidz, Robotz and More!, Zumba Kids, Soccer Shots, Tumbling, etc.)
  - Adult programs (such as Zumba, etc.)
  - Multi-Age/Family programs (such as Fencing and Pickle Ball)
  - Sports and Leagues (such as Youth Tennis Lessons, Youth Basketball Camp, Girls Volleyball Camp, Co-Ed Softball League, Co-Ed Sand Volleyball League, Indoor Volleyball for Men and Women, Co-Ed Soccer Open Gym, etc.)
  - Special events (such as Peanut Carnival in support of Carlisle Summerfair, Summer Artist Series and the Carlisle Halloween Parade)
- Discounted amusement park tickets



BUDGETARY ACTIVITIES

- Recreation Services (452)

2018 ACCOMPLISHMENTS

2018 Goals	Actions Completed During 2018
Increase marketing efforts to promote new programs	Additional advertisements were created through Canva and marketed on Facebook and the Sentinel Newspaper and web. Staff is planning to create an Instagram page in the fall of 2018.

2018 Goals	Actions Completed During 2018
Find additional ways to reach the senior population	Average age of the eighteen and older Pickle Ball Lesson participants was 62 years old. Registration continues to be high for Pickle Ball Lessons.
Survey community needs for recreational opportunities	Staff is coordinating the survey for the fall 2018/winter 2019.

2019 GOALS

- Analyze survey results and recruit program instructors to build on program offerings
- Research municipalities similar to Carlisle to see what parks and rec programs are most popular and make recommendations on additional, similar programs to Carlisle's line-up

FINANCIAL SUMMARIES

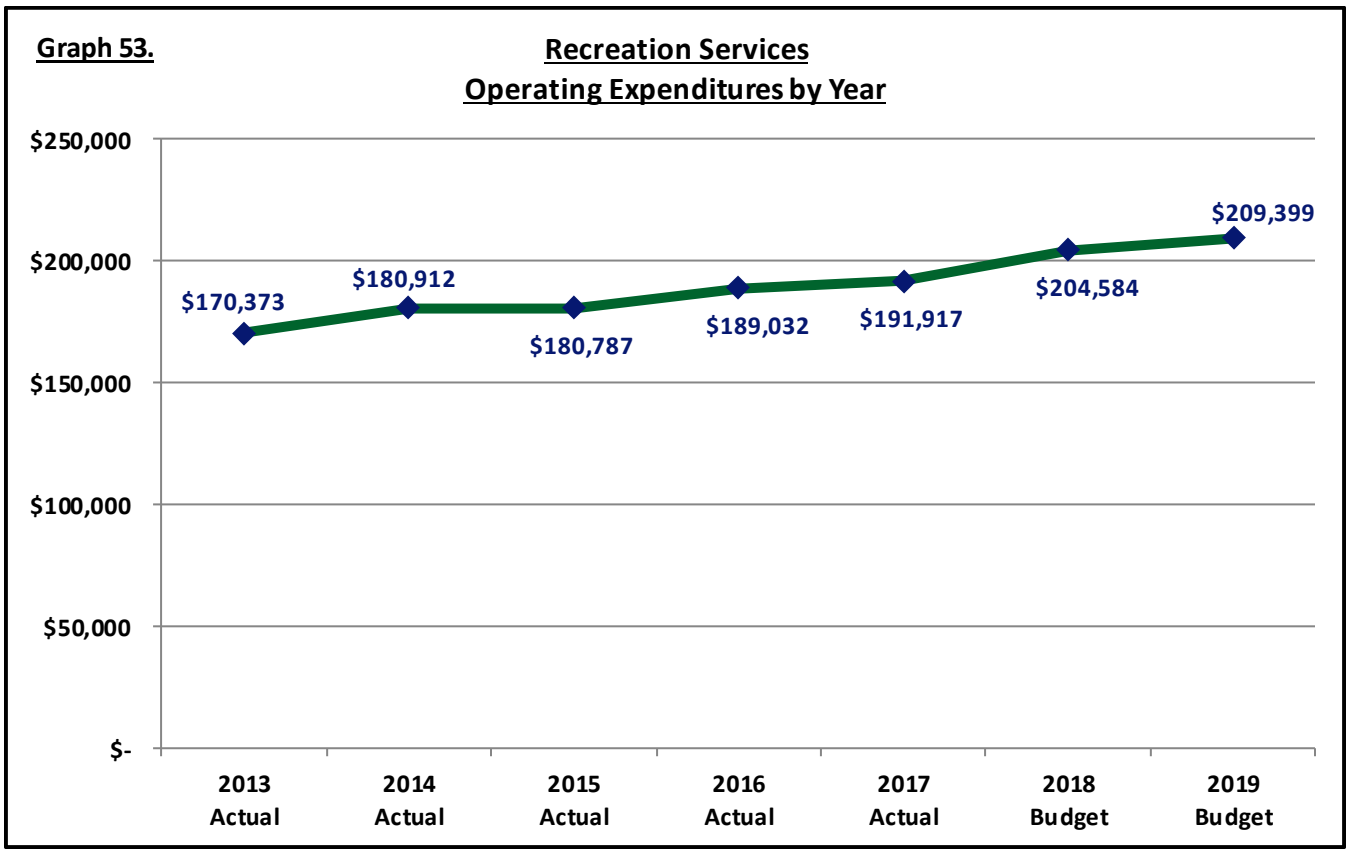
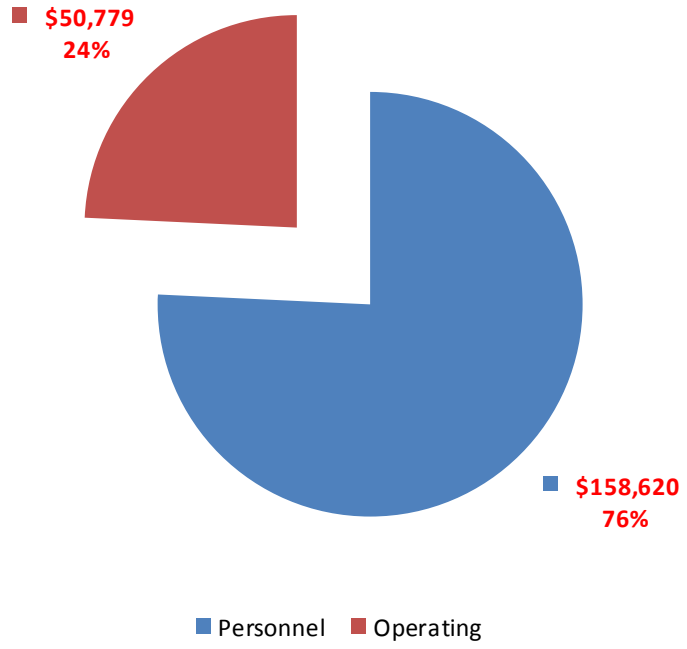


Chart 58.

Recreation Services
Expenditures by Category



FUNCTION OVERVIEW

The Carlisle Community Pool is a public outdoor swimming pool available to both residents of the Carlisle Borough and non-residents alike. The revenues in 2018 from season passes, daily admissions, private and public pool parties, and concessions make up approximately 58% 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.

Function Snapshot	
Department	Parks & Rec.
Applicable Funds	General; Capital Projects
Budget In Total	$212,023
Operating Budget	$166,023
Capital Budget	$46,000
Full-Time Employees	-

SERVICES PERFORMED

- Daily public swimming from Memorial Day weekend though Labor Day weekend (excluding days when Carlisle Area Schools are in session)
- Available daily lap swimming, climbing wall, diving board and giant twisting water slide
- Discounted group rates
- Aquatic programs for pre-school ages – Little Skimmers and Big Skimmers
- Special events including Open Swim Night in support of Carlisle Summerfair, a Teen Night Pool Party, and a Members and Sponsors Only - Pool Party
- Pavilion rentals, private and public pool parties
- Food concessions
- Implemented the 50th season celebration of the Carlisle Community Pool with guest speakers, a cake cutting, and timeline through history, activities, food trucks, prizes and giveaways.
- Received $5,100 in the fifth year of the pool banner sponsorship program (up from $950 in 2017)



BUDGETARY ACTIVITIES

- Swimming Pool (453)

2018 ACCOMPLISHMENTS:

2018 Goals	Actions Completed During 2018
Survey pool patrons to assess overall user satisfaction and facility needs	Staff is coordinating the survey for fall 2018/winter 2019.

2018 Goals	Actions Completed During 2018
Implement the planning process to improve the recreation area, bathhouse and food concessions	Funds were budgeted for the design concepts to begin in 2019.
Offer more competitive wages and incentives for hiring pool staff, especially Managers and Lifeguards	Current seasonal staff who successfully recruited new Lifeguard staff who worked for the entire summer season were given bonuses. Hourly wages were increased from $10/hour to $15/hour for Assistant Pool Managers; Attendants went from $7.25/hour to $7.75/hour; and from $8.25/hour to $9/hour for first year Lifeguards.

2019 GOALS

- Continue planning process to improve the recreation area, bathhouse and food concessions by hiring a design firm to work on the design study with concepts and cost breakdowns for the project
- Analyze survey results to help address facility needs and patron satisfaction

FINANCIAL SUMMARIES

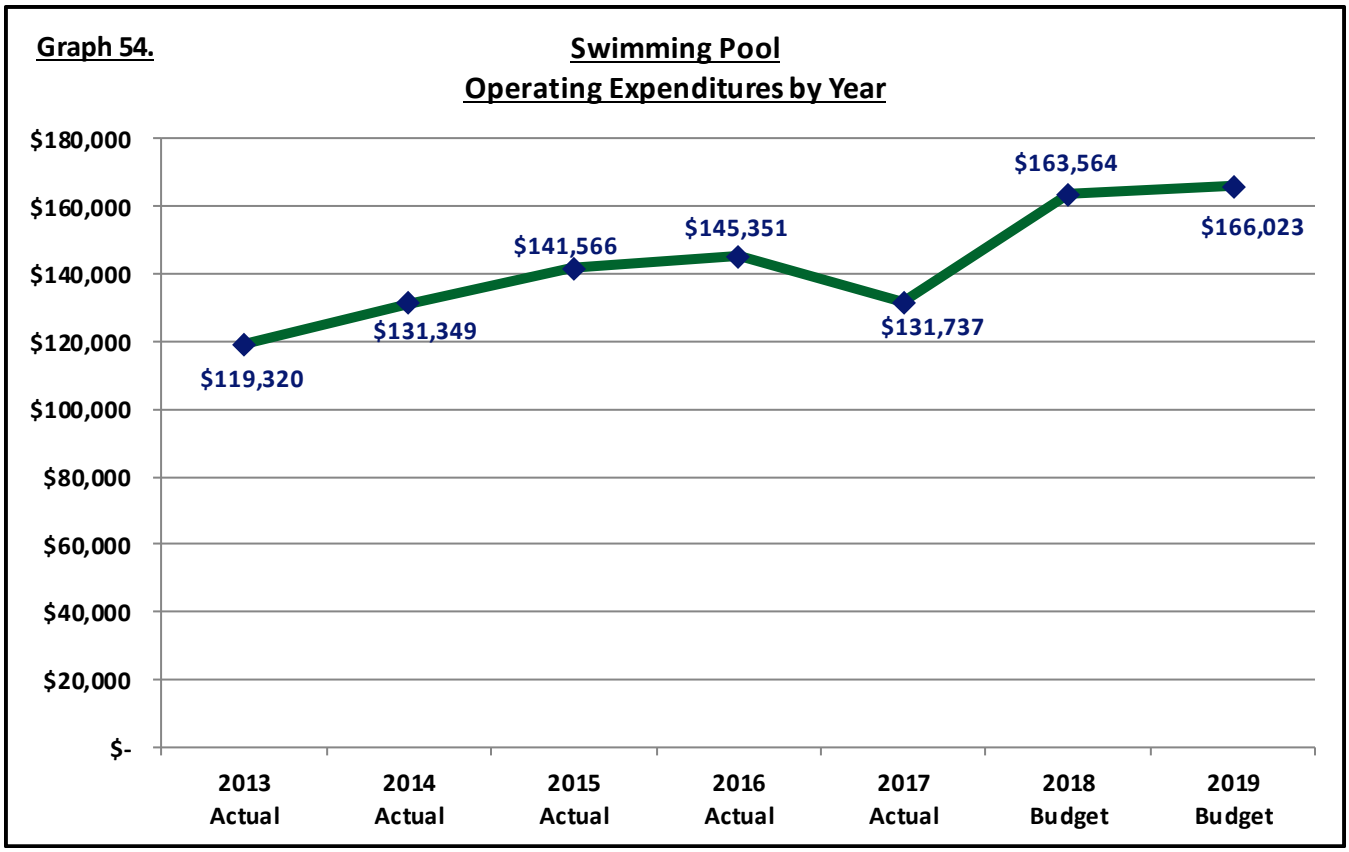
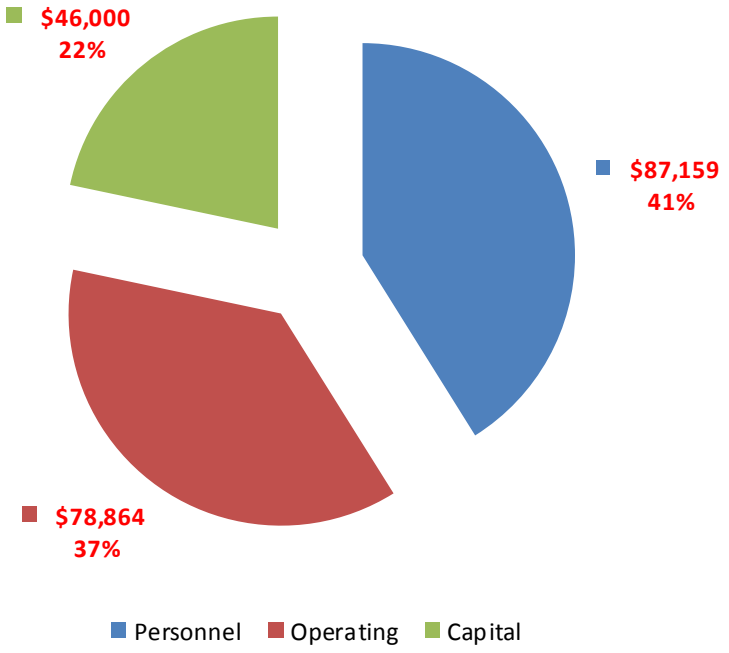


Chart 59.

Swimming Pool Expenditures by Category



FUNCTION OVERVIEW

The Parks Maintenance Department's primary responsibility is to provide the community with beautiful and safe parks and facilities. This department also supports the recreation programming division by preparing facilities for various activities.

Function Snapshot	
Department	Parks & Rec.
Applicable Funds	General; Capital Projects
Budget In Total	$921,151
Operating Budget	$399,500
Capital Budget	$521,651
Full-Time Employees	4

SERVICES PERFORMED

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



BUDGETARY ACTIVITIES

- Parks Maintenance (454)

2018 ACCOMPLISHMENTS

2018 Goals	Actions Completed During 2018
Maintain or increase satisfaction and beauty of Borough parks.	In addition to daily maintenance of Borough parks, the following is a partial list of tasks completed within the parks maintenance that made an impact in 2018. This list includes widening track at Mooreland Athletic Field, repair of a broken drinking fountain at Memorial Park, playground mulch installed at Fort LeTort, installed new tube slide at Community Center playground.
Complete renovations to Shaffer Cabin and Gatehouse and begin leasing.	Renovations for Shaffer Cabin were completed in December 2017 and rentals started at that time too. Gatehouse renovations were completed in May 2018 and the property was rented in July 2018.

2018 Goals	Actions Completed During 2018
Complete renovations to LeTort Park Pavilion.	In early 2018 Borough staff worked with a qualified PA purchasing cooperative for the renovations for the restrooms. The bid for the work came high so a new approach to renovate the restrooms will be taken in 2019.
Monitor Vegetative Berm Improvement project planting.	A final inspection for the project took place in May 2018. At that time, there was a 77% survival rate of plant material which exceeded the 75% survival rate required. Parks Maintenance removed dead trees, straightened tree tubes and removed tree stakes as necessary in September 2018. A supplemental planting is planned for 2019.

2019 GOALS

- Complete renovations to LeTort Park Pavilion.
- Prepare RFP and complete plantings for supplemental planting at Vegetative Berms.
- Valley Meadows Park: reconfigure parking at ball field parking lot, monitor field usage and make adjustments to usage and lawn treatment schedule if needed.

FINANCIAL SUMMARIES

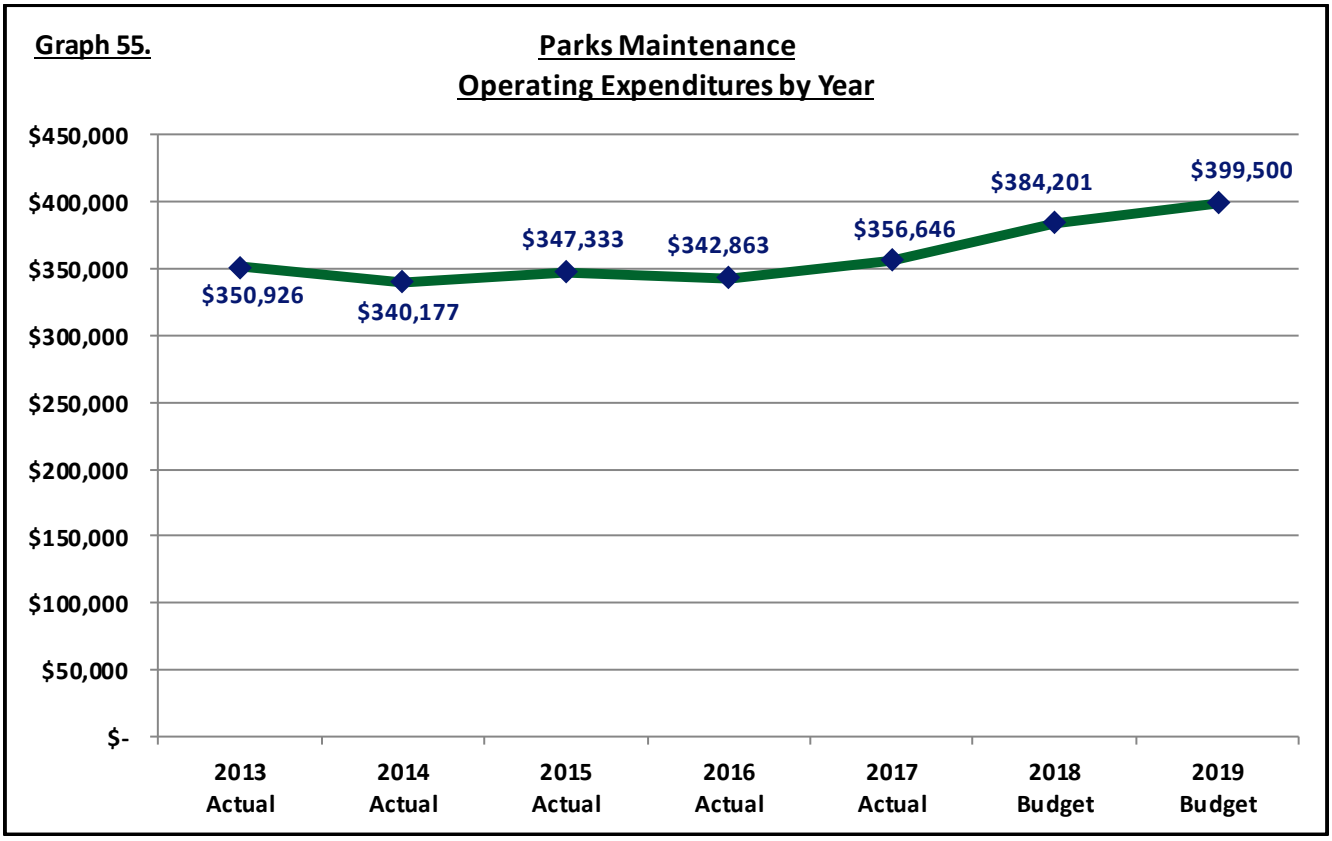
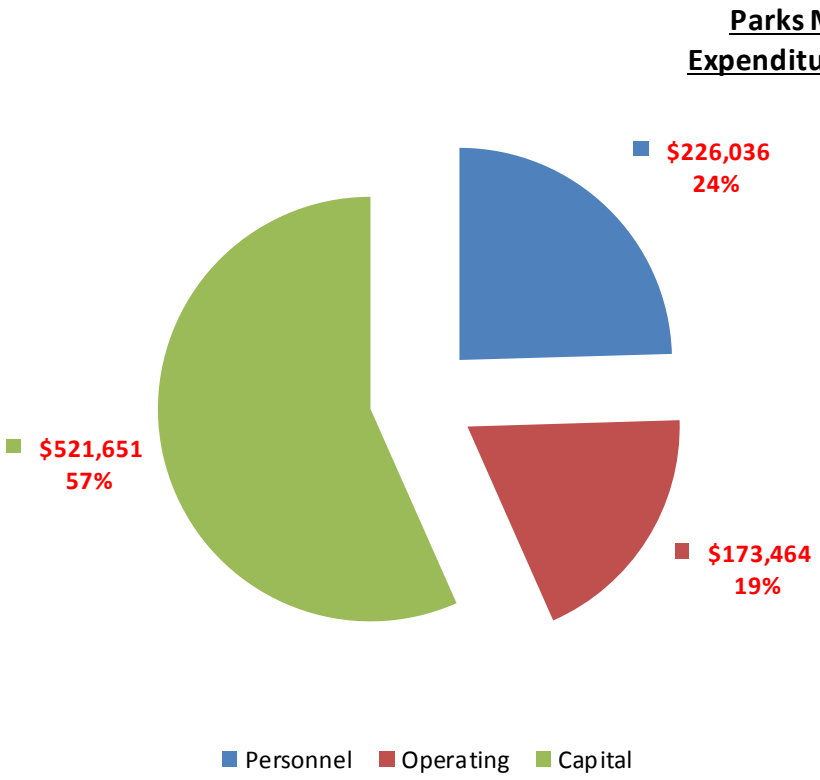


Chart 60.


Parks Maintenance
Expenditures by Category
$226,036
24%
$173,464
19%
$521,651
57%
Personnel
Operating
Capital

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.

Function Snapshot	
Department	Parks & Rec.
Applicable Funds	General
Budget In Total	$7,000
Operating Budget	$7,000
Capital Budget	$ -
Full-Time Employees	-

SERVICES PERFORMED

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



BUDGETARY ACTIVITIES

- Shade Trees (455)

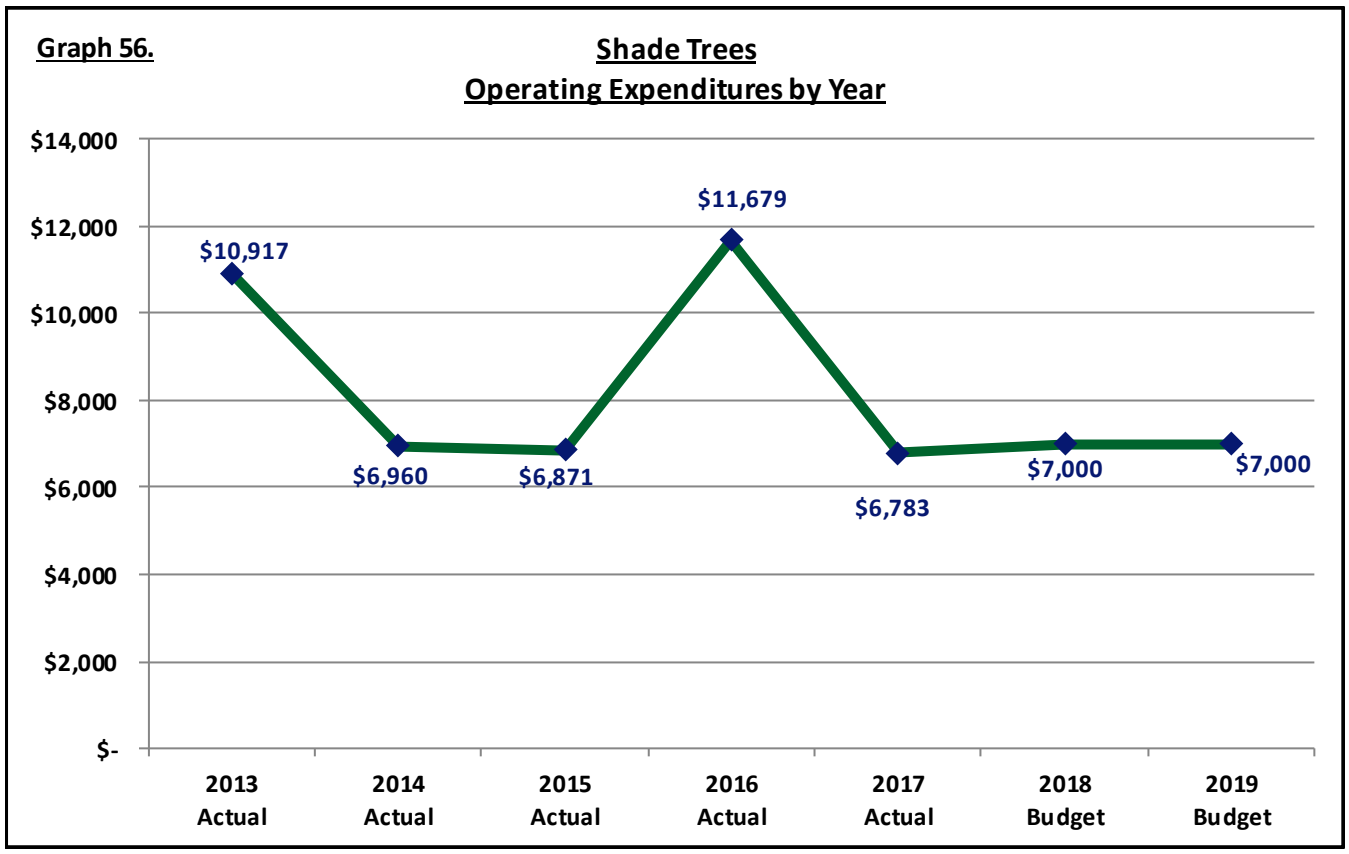
2018 ACCOMPLISHMENTS

2018 Goals	Actions Completed During 2018
Encourage planting and proper tree care to residents and downtown property owners.	As of September 25, 2018 a total of 94 pruning permits, 50 tree removal permits and 34 planting permits were issued to property owners. When permits are obtained by property owners, educational material about proper tree pruning and care is given to them. In 2018, 21 trees were planted for property owners through the Borough's free street tree planting program.
Seek grant funding to plant additional street trees.	Staff did not seek grant funding in 2018. Funds for additional tree plantings have been received in the past from TreeVitalize and the Chesapeake Bay Alliance, however funds were not applied for in 2018 due to restrictions on property ownership and availability of grant programs.

2019 GOALS

- Complete 2018 tree survey.
- Initiate effort to plant trees in empty tree wells within the Borough.

FINANCIAL SUMMARIES



FUNCTION OVERVIEW

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

Function Snapshot	
Department	Parks & Rec.
Applicable Funds	General; Capital Projects
Budget In Total	$409,975
Operating Budget	$100,875
Capital Budget	$309,100
Full-Time Employees	-

SERVICES PERFORMED

- Community rentals
- Athletic Activities
- Recreation Programs
- Baby and Bridal Showers
- Socials
- Birthday Parties
- Community Meetings



BUDGETARY ACTIVITIES

- Community Center (458)

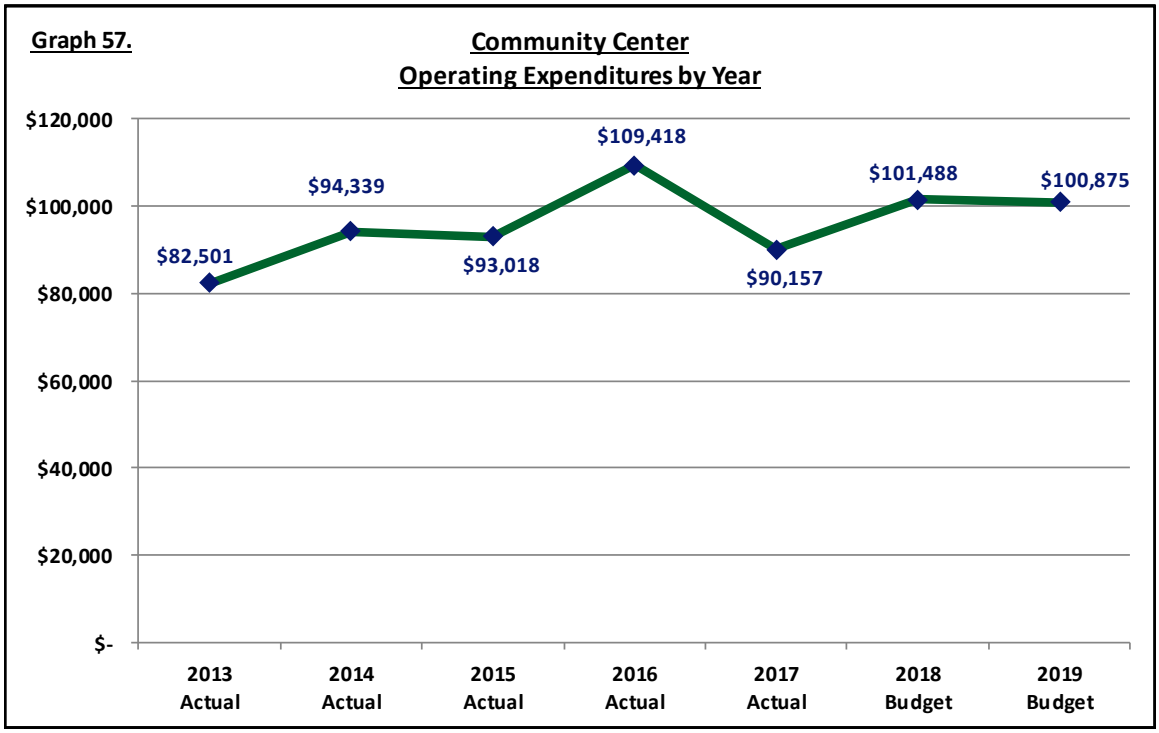
2018 ACCOMPLISHMENTS

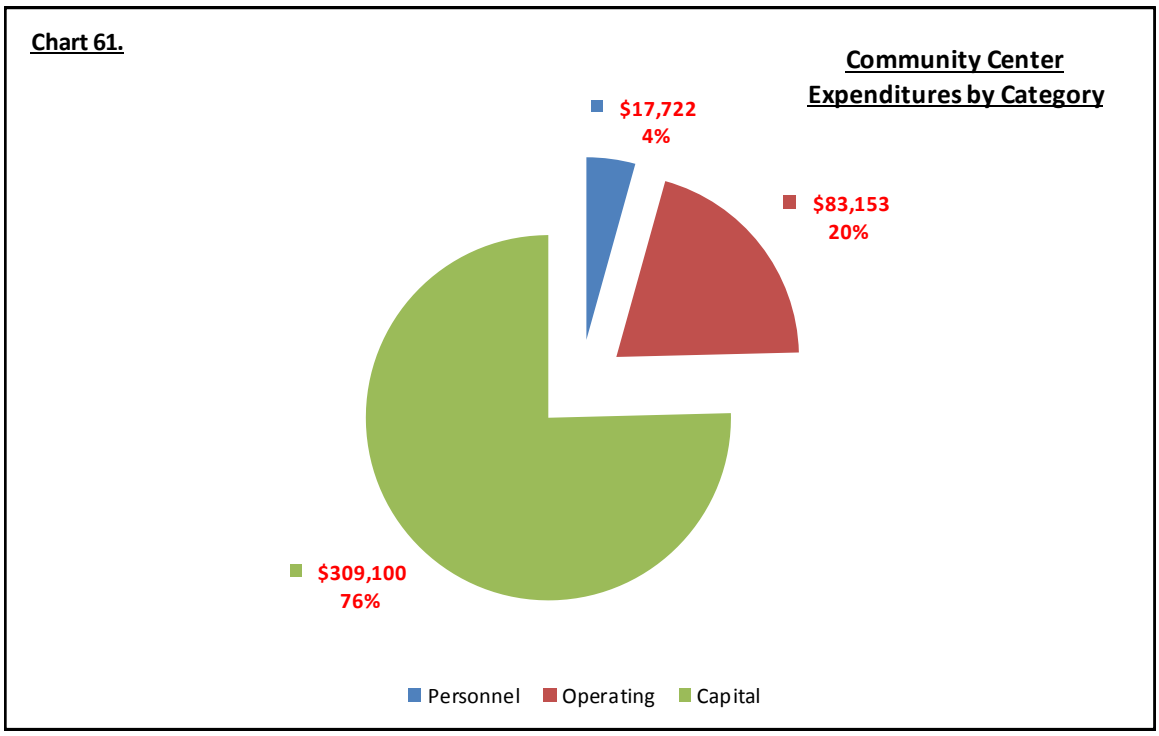
2018 Goals	Actions Completed During 2018
Explore ideas and identify approach to find a tenant for the second floor.	Staff has not actively sought a new tenant for the second floor in 2018, however a couple different organizations expressed interest in the space but ultimately the space did not suit their needs. Currently Resonate Community Church rents half of the second floor.
Paint copula and gables on roof.	This goal was completed in September 2018.
Install air-conditioning unit in gymnasium.	In April 2018, the Borough hired an architect to design specifications for the project. In addition to air-conditioning, a new heating system was recommended due to the current age of the system. In August 2018, bids were opened but they came in much higher than expected. Staff is currently analyzing whether to move forward.

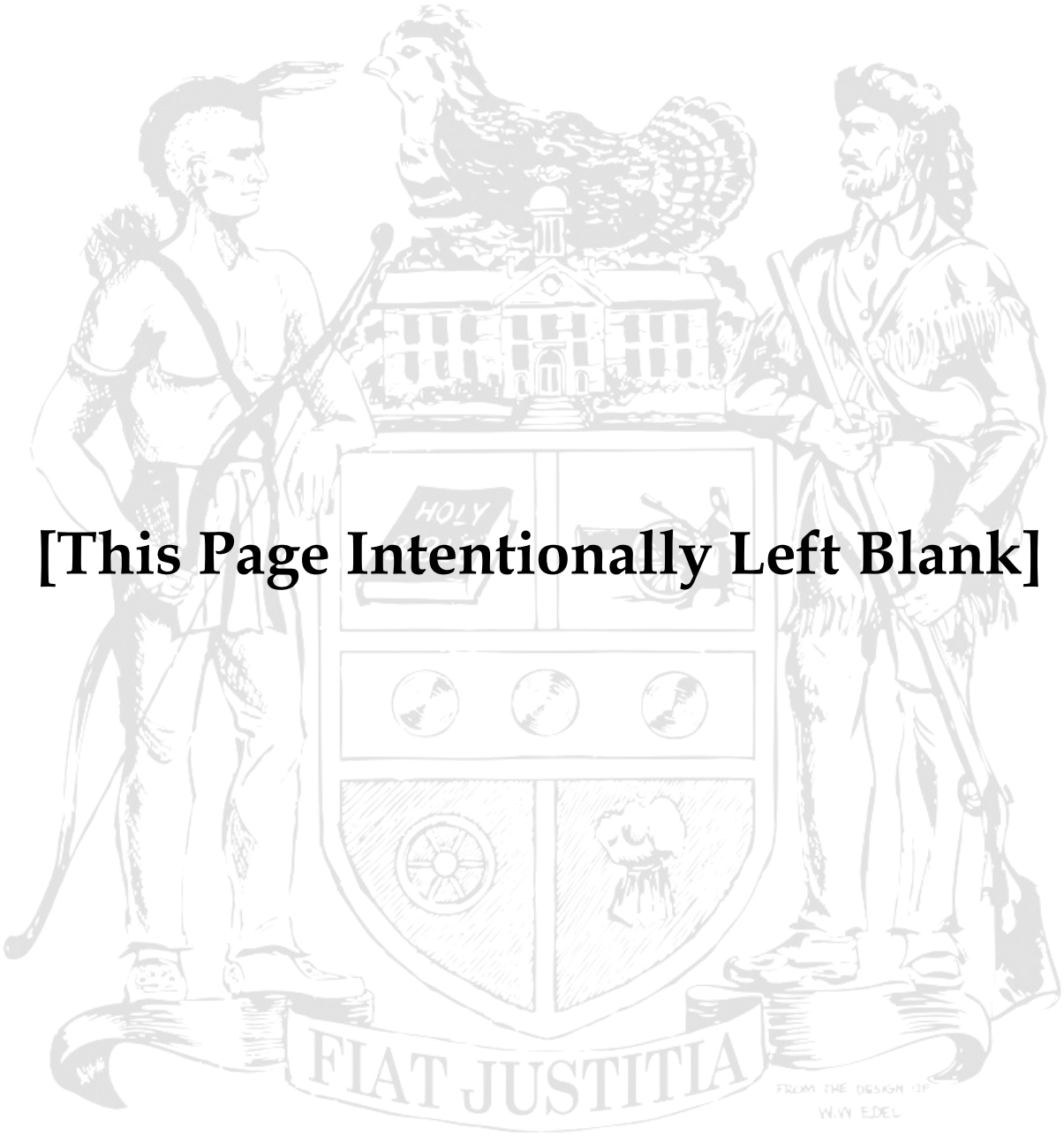
2019 GOALS

- Consider marketing the upper story of the Community Center as a co-working space.
- Reseal gymnasium floor.
- Upgrade faucets in women's and men's locker rooms.

FINANCIAL SUMMARIES



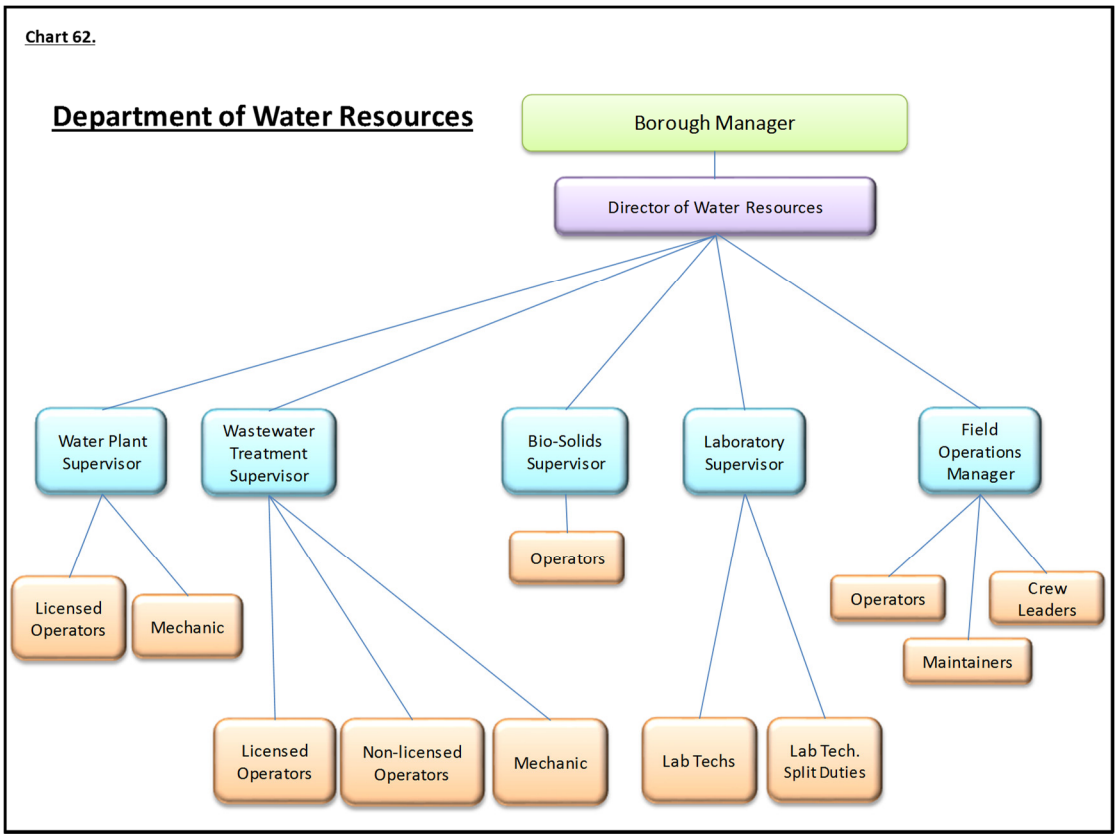




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Department of Water Resources

Chart 62.



DEPARTMENT OVERVIEW

The department of water resources is responsible for the management of the water and sewer treatment plants, distribution systems, and labs. This department is also responsible for the stormwater management of the Borough and the management of its bio-solids. This department has a large capital budget as the Borough is faced with aging infrastructure in all distribution systems that require extensive replacement strategies.

Department Functions	Department Financial Summary	
Sewer Collection System	**Associated Funds**	All Funds
Stormwater Operations	**Budget In Total**	$17,586,194
Water Lines Maintenance	**Operating Budget**	$5,266,304
Water Meter Maintenance	**Capital Budget**	$12,319,890
Water Lab	**Full-Time Employees**	40
Water Treatment Plant		
Sewer Lab		
Lift Stations		
Wastewater Treatment Plant		
Bio-Solids Removal		

Table 25.

Department of Water Resources Expenditures

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Sewer Collection System							
Operating Expenditures	447,735	436,277	460,663	458,738	481,811	524,868	417,481
Capital Expenditures	-	-	-	-	5,449	5,295,290	7,705,370
Total	**447,735**	**436,277**	**460,663**	**458,738**	**487,260**	**5,820,158**	**8,122,851**
Stormwater Operations							
Operating Expenditures	-	-	2,135	5,232	112,088	157,909	355,729
Capital Expenditures	-	-	133,877	82,855	320,753	587,703	676,779
Total	**-**	**-**	**136,012**	**88,087**	**432,841**	**745,612**	**1,032,508**
Water Lines Maintenance							
Operating Expenditures	464,783	473,413	472,649	468,233	508,558	510,637	419,271
Capital Expenditures	-	-	-	(33,656)	5,449	1,704,540	2,827,741
Total	**464,783**	**473,413**	**472,649**	**434,577**	**514,007**	**2,215,177**	**3,247,012**
Water Meter Maintenance							
Operating Expenditures	94,142	116,191	92,688	44,377	36,300	25,867	38,439
Capital Expenditures	-	-	-	-	-	-	-
Total	**94,142**	**116,191**	**92,688**	**44,377**	**36,300**	**25,867**	**38,439**
Water Lab							
Operating Expenses	128,132	138,470	136,564	139,435	146,868	159,022	169,598
Capital Expenses	-	-	-	-	-	9,000	-
Total	**128,132**	**138,470**	**136,564**	**139,435**	**146,868**	**168,022**	**169,598**
Water Treatment Plant							
Operating Expenses	1,134,311	1,211,148	1,211,161	1,438,586	1,238,348	1,293,635	1,347,085
Capital Expenses	-	-	-	33,656	34,540	411,500	510,500
Total	**1,134,311**	**1,211,148**	**1,211,161**	**1,472,242**	**1,272,888**	**1,705,135**	**1,857,585**
Sewer Lab							
Operating Expenses	471,665	459,413	462,320	483,297	517,595	553,898	568,195
Capital Expenses	-	-	-	-	-	-	41,500
Total	**471,665**	**459,413**	**462,320**	**483,297**	**517,595**	**553,898**	**609,695**
Lift Stations							
Operating Expenses	137,412	140,477	158,165	168,884	168,650	177,407	197,785
Capital Expenses	-	-	-	-	-	175,000	160,000
Total	**137,412**	**140,477**	**158,165**	**168,884**	**168,650**	**352,407**	**357,785**
Wastewater Treatment Plant							
Operating Expenses	1,035,836	1,106,000	1,135,067	1,113,386	1,125,636	1,168,573	1,217,928
Capital Expenses	-	-	-	-	-	-	228,000
Total	**1,035,836**	**1,106,000**	**1,135,067**	**1,113,386**	**1,125,636**	**1,168,573**	**1,445,928**
Bio-Solids Removal							
Operating Expenses	472,662	539,494	475,704	459,114	456,944	511,058	534,793
Capital Expenses	-	-	-	325	-	170,000	170,000
Total	**472,662**	**539,494**	**475,704**	**459,439**	**456,944**	**681,058**	**704,793**
Total	**4,386,678**	**4,620,883**	**4,740,993**	**4,862,462**	**5,158,989**	**13,435,907**	**17,586,194**

Graph 58.

Department of Water Resources
Total Expenditures by Year

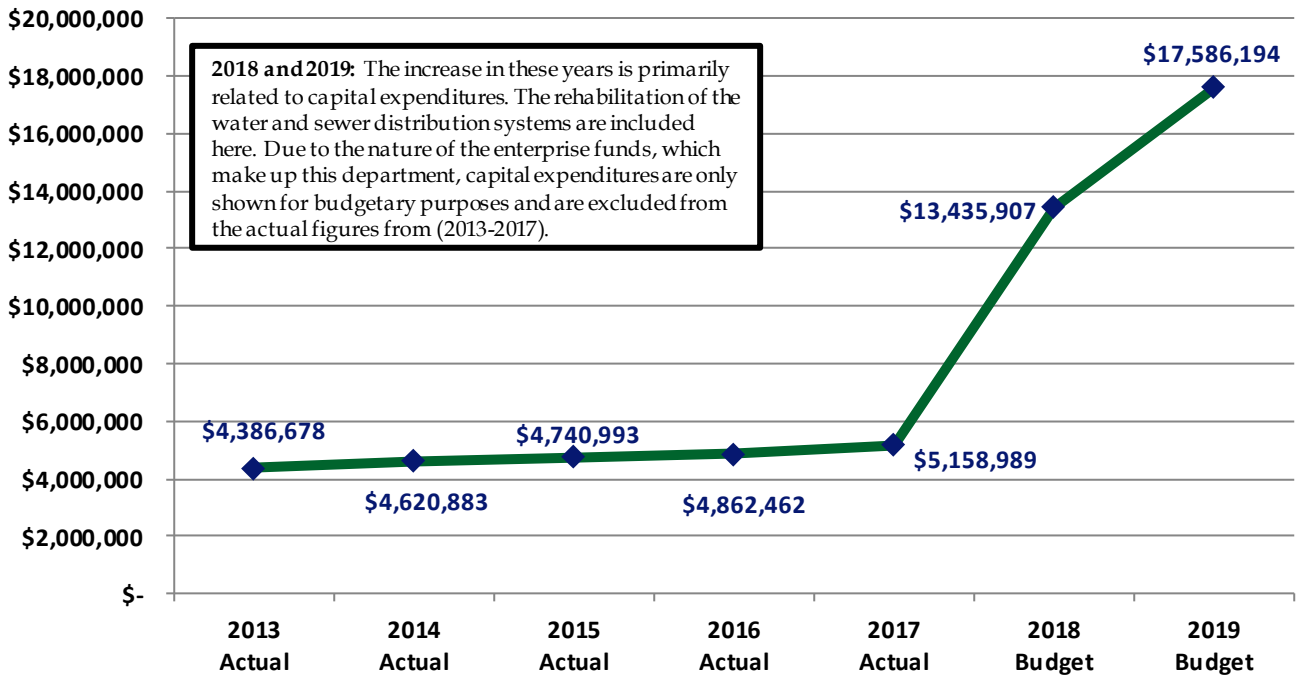
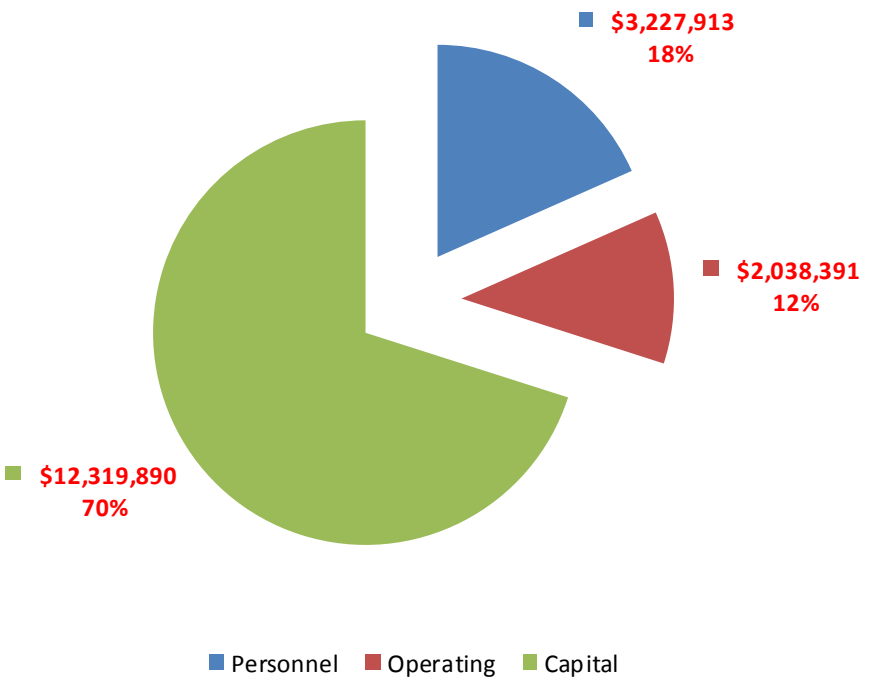


Chart 63.

Department of Water Resources
Expenditures by Category



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.

Function Snapshot	
Department	Water Resources
Applicable Funds	Stormwater
Budget In Total	$1,032,508
Operating Budget	$355,729
Capital Budget	$676,779
Full-Time Employees	4

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



BUDGETARY ACTIVITIES

- Stormwater (447)

2018 ACCOMPLISHMENTS

2018 Goal	Actions Completed During 2018
implement stormwater improvements at Cherry and Louther Streets in conjunction with Dickinson College under stormwater BMP implementation grant	Design and permitting completed and received construction bids. Rebidding for 2019 construction due to high bids received. Secured grant extension from DEP.

2018 Goal	Actions Completed During 2018
Continue design of stormwater park along Fairground Avenue	Awarded contract to BL Companies to take design from 60% to level needed for NPDES Permit
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 September that recommended utility fee

2019 GOALS

- implement stormwater utility fee to support stormwater management program
- 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
- develop master plan for upgrade and rehabilitation of Borough stormwater management system that includes hydraulic model of stormwater system
- Obtain NPDES Permit for Fairground avenue Stormwater Park Project
- 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 in compliance with the Borough's MS4 permit
- Submit MS4 Permit renewal application to DEP including an update to the Chesapeake Bay Pollutant Reduction Plan that provides for the required levels of reduction.
- 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

Graph 59.

Stormwater Operations
Operating Expenditures by Year

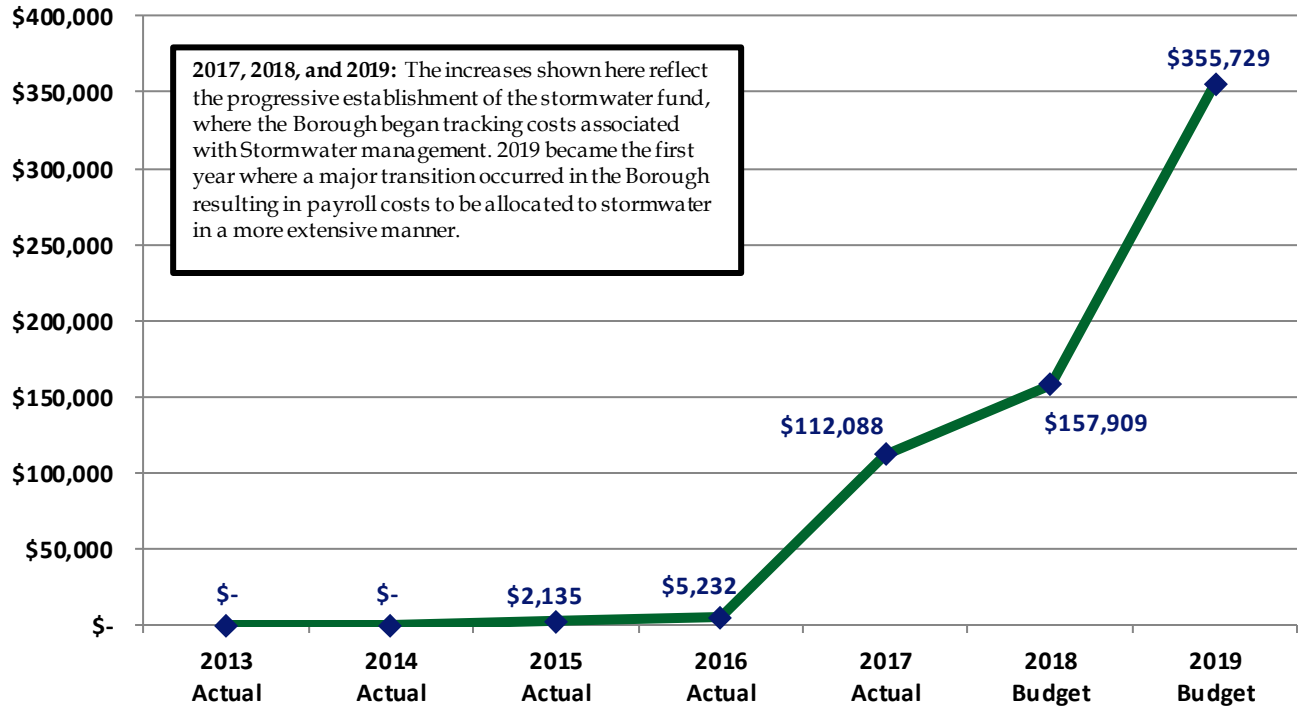
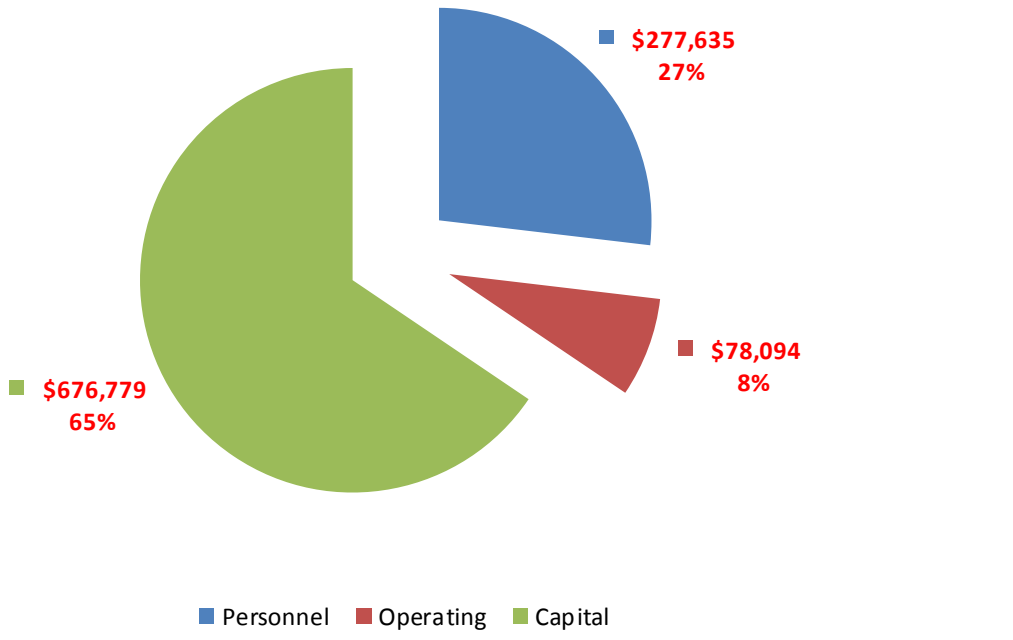


Chart 64.

Stormwater Operations
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Water
Budget In Total	$169,598
Operating Budget	$169,598
Capital Budget	$ -
Full-Time Employees	1

The Water Lab Division's primary responsibility is to ensure that water produced at the Water Treatment Plant meets or exceeds established federal and state standards for quality and potability to protect public health. Microbiological and inorganic chemical analyses are performed regularly on water treated at the plant and in the distribution system to ensure a safe water supply. The lab also provides certified drinking water and wastewater testing on a fee basis for a number of other public water supplies and dischargers throughout central Pennsylvania. The lab prepares and distributes annual water quality reports to not only our 6600 water customers but also to other potential users of the water; such as industries, schools, Dickinson College, nursing homes, and other community institutions, etc. Private well testing services for a number of drinking water contaminants are provided for the public of Cumberland and neighboring counties, on a fee basis which provides a revenue source to offset operational costs.

SERVICES PERFORMED



- Provide potable water for the Borough of Carlisle and small portions of North Middleton, South Middleton, and Middlesex Townships.
- Maintain regulatory compliance with all aspects of the Safe Drinking Water Act
- Prepare, publish and distribute the annual Water Quality Report that contains information on the source of our water, its constituents, and the health risks associated with any contaminants.
- Respond to customer inquiries related to water quality within 24 hours
- Lab testing to assure potable water throughout the water distribution system
- Bacteria and chlorine monitoring of drinking water
- Disinfection of new water lines
- Semiannual hydrant flushing

BUDGETARY ACTIVITIES

- Water Lab (44L)

2018 ACCOMPLISHMENTS

2018 Goal	Actions Completed During 2018
Meet all state and federal regulations for the water supply.	Compliance with all drinking water regulations as of October 2018.
Maintain existing outside testing clients by providing high levels of external customer service to assure a continuing outside testing revenue stream.	Increased our external customer sample analysis volume by 8% as of October 2018. Gained 7 additional routine (monthly) public water supply testing clients. This increases the revenue stream for lab testing.
Maintain certification as an accredited environmental testing laboratory.	The DEP Bureau of Laboratories conducted a 3 year lab assessment audit in August. The lab is still awaiting the official findings after which we have 60 days to respond with corrective actions. Staff anticipates retaining certification after corrective actions are addressed. In addition the drinking water and wastewater labs successfully analyzed all unknown proficiency test standards in 2018.
Successfully complete the final ten months of source water monitoring for Round 2 Long Term 2 Enhanced Surface Water Treatment Rule (LT2) for Cryptosporidium and E coli, etc.	Completed the LT2 testing in September. We should remain in "Bin 1" which should not require any additional treatment to remove the parasite Cryptosporidium and E coli bacteria.
Successfully negotiate/renew NPDES Permit for Water Plant Lagoon Discharge.	The new draft NPDES permit was received in May. After some further last minute negotiations with DEP permitting staff we should receive a final new 5 year discharge permit in October or early November.
Continue to monitor progress of final implementation of proposed Disinfection Requirements Rule published for public comment in 2016.	The Disinfection Requirements Rule (DDR) was published as final in the Pennsylvania Bulletin on April 28, 2018. Several provisions of the rule are effective upon final publication and others are deferred implementation dates. Individual sample site chlorine residual reporting and contact time calculations were required beginning in May. Staff will submit a sample site disinfection plan to DEP by October 29.

2019 GOALS

- Meet all state and federal regulations for the water supply
- Continue to maintain the expanded pool of 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 next round of lead and copper testing due in 2019 in the "post Flint Michigan lead in drinking water climate".
- Continue and complete monitoring for the Unregulated Contaminants Monitoring Rule 4 (UCMR4) scheduled to begin November 2018 and continue throughout 2019.
- Continue to monitor final implementation and maintain compliance with the new Disinfection Requirements Rule which will require additional sampling and maintenance of higher chlorine residuals throughout the entire water distribution system no later than April 2019.
- Successfully train appropriate staff within the newly formed Water Resources Division to become compliant with the EPA Method 334 Monitoring Rule for disinfection monitoring and reporting prior the April 2019 deadline.

FINANCIAL SUMMARIES

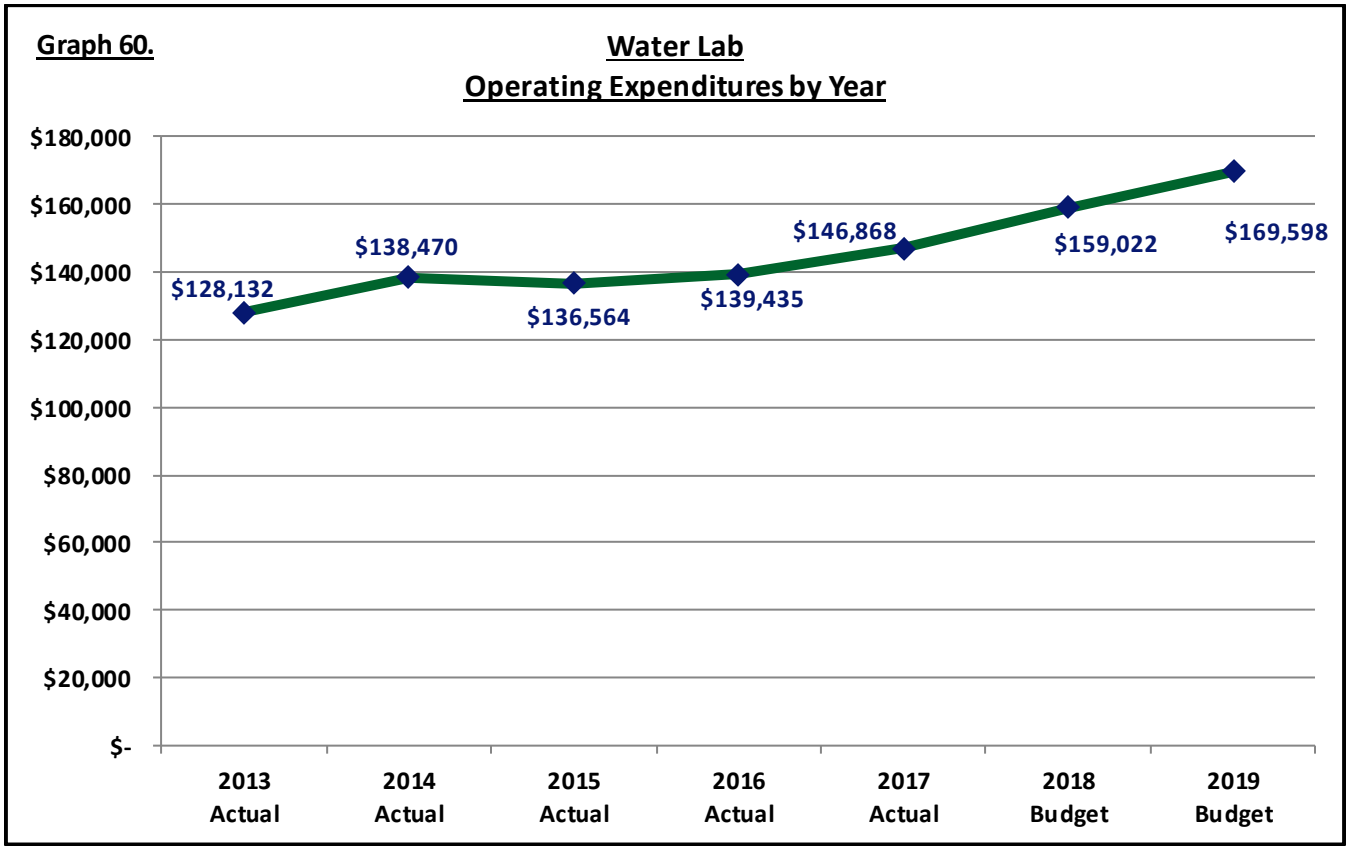
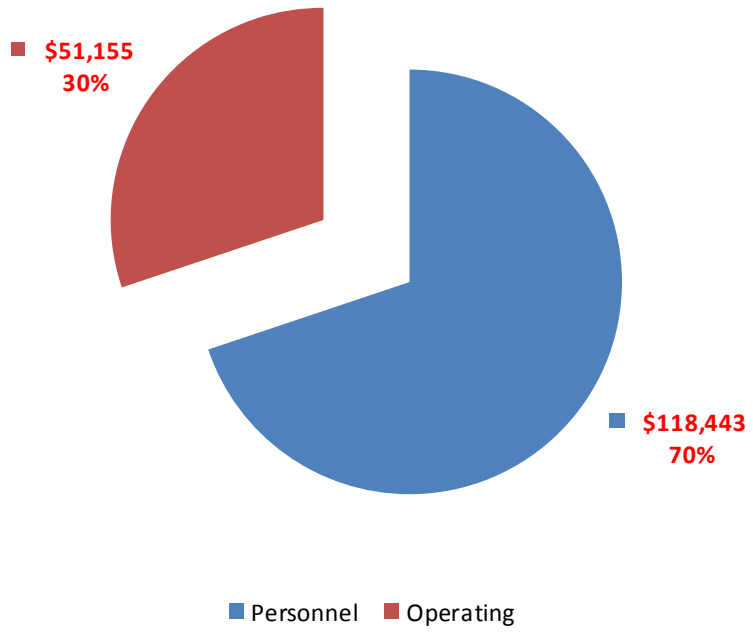


Chart 65.

Water Lab
Expenditures by Category



FUNCTION OVERVIEW

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

Function Snapshot	
Department	Water Resources
Applicable Funds	Water
Budget In Total	$5,143,036
Operating Budget	$1,804,795
Capital Budget	$3,338,241
Full-Time Employees	13

SERVICES PERFORMED

- Maintain governmental compliance through a monthly reporting process
- Provide continuous water service, 24 hours per day / 365 days per year
- Meet internal filtration and disinfection goals as adopted from the Partnership for Safe Water optimization program
- Zero loss-time work related injuries by prioritizing safety
- Completion of continuing education training by 100% of certified personnel

BUDGETARY ACTIVITIES

- Water Treatment Plant (44P)
- Water Lines Maintenance (449)
- Water Meter Maintenance (450)

2018 ACCOMPLISHMENTS

- Maintained complete regulatory compliance
- Met all optimization benchmarks of the Partnership for Safe Water
- Repaired all leaks at plant and W End tank
- Working with cellular companies on proper maintenance for tank sites
- Replaced 18 inch backwash valve and repaired all leaks at plant
- Replaced 16 inch valve at W End tank that was leaking 165 gpm.
- Penn St and Ridge St tank internally and externally inspected.
- Installed new Solitax in sedimentation basins to prevent chemical feed issues
- Repaired and Replaced carbon feed system components
- Completed all Scada upgrades

2019 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
- Complete upgrades to sludge transfer station/replace old infrastructure
- Rehabilitation of Penn St. Tank

FINANCIAL SUMMARIES

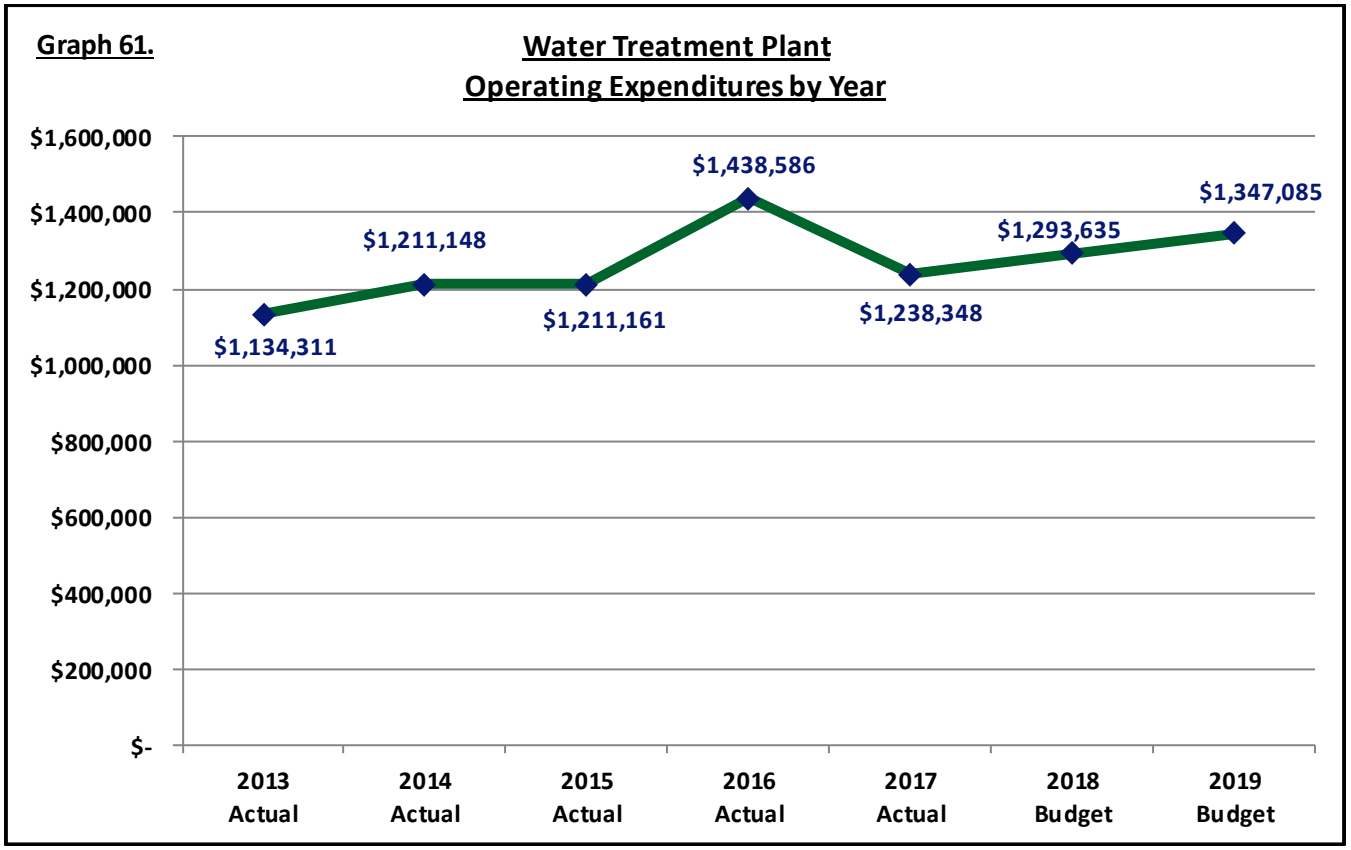
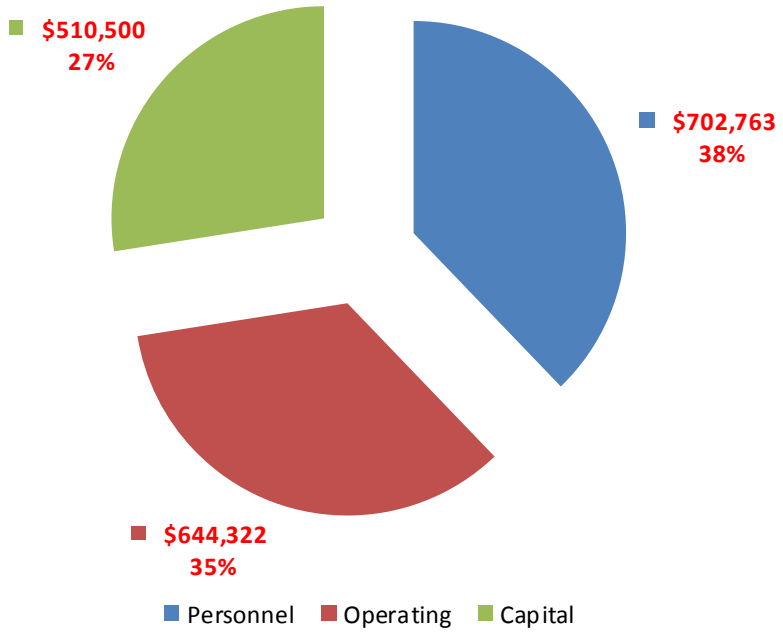


Chart 66.

Water Treatment Plant Expenditures by Category



Graph 62.

Water Lines Maintenance Operating Expenditures by Year

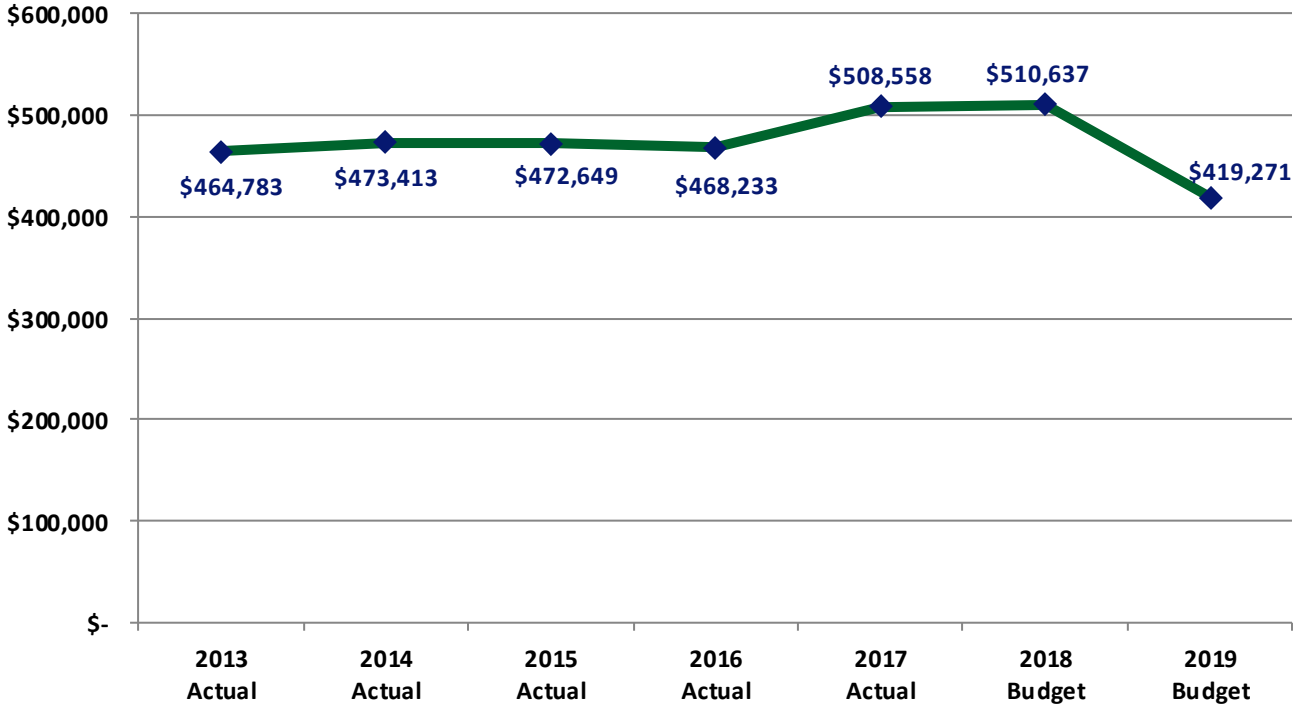
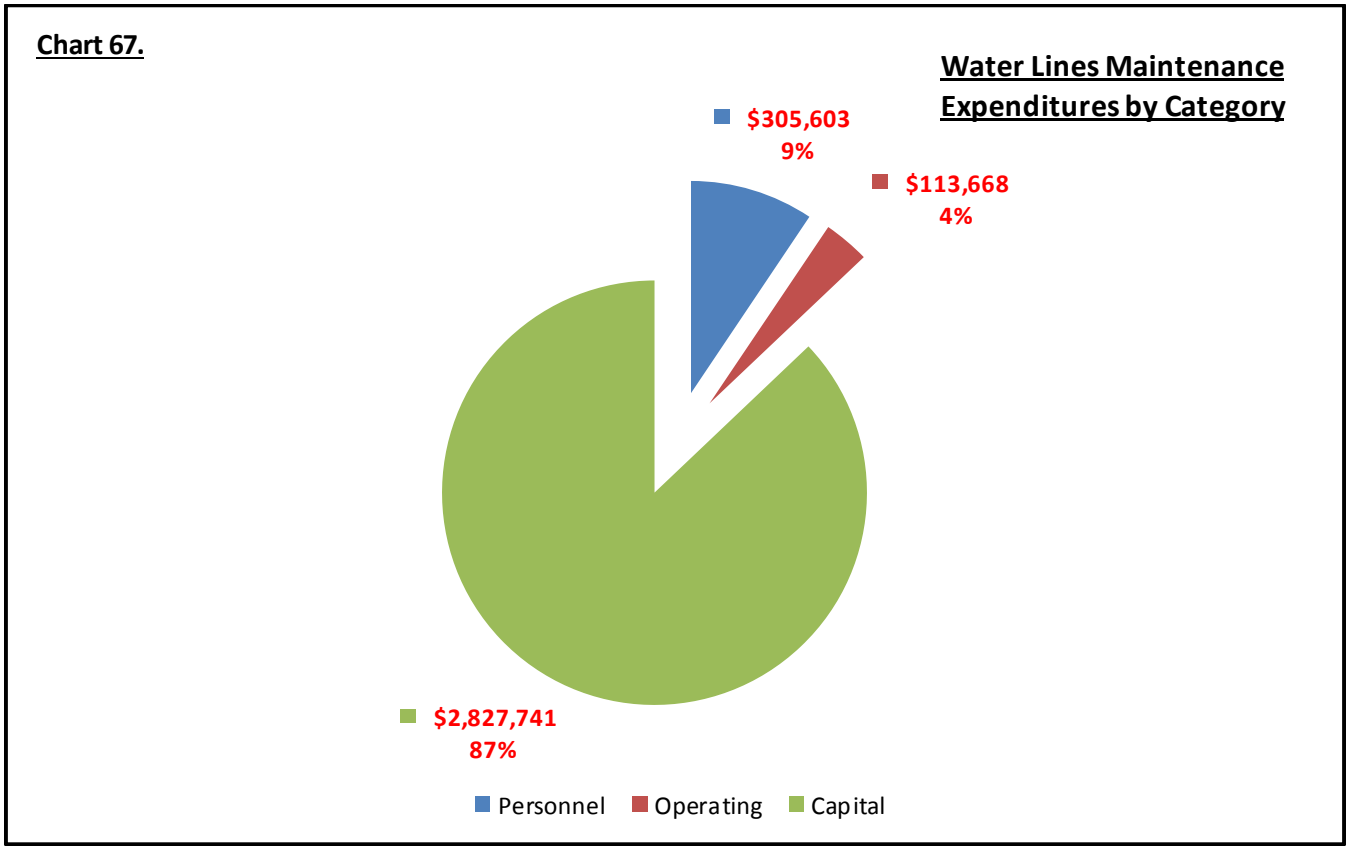


Chart 67.



Graph 63.

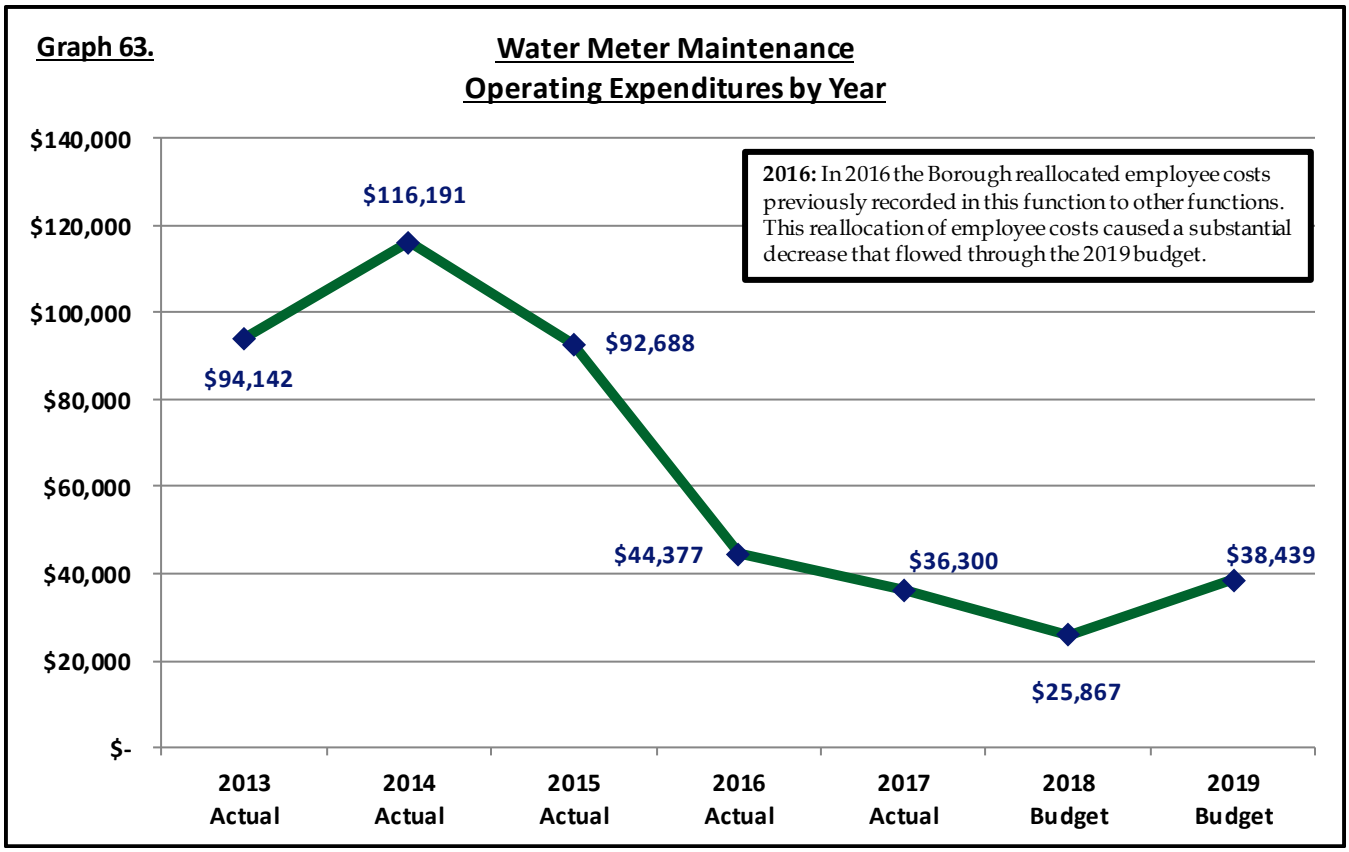
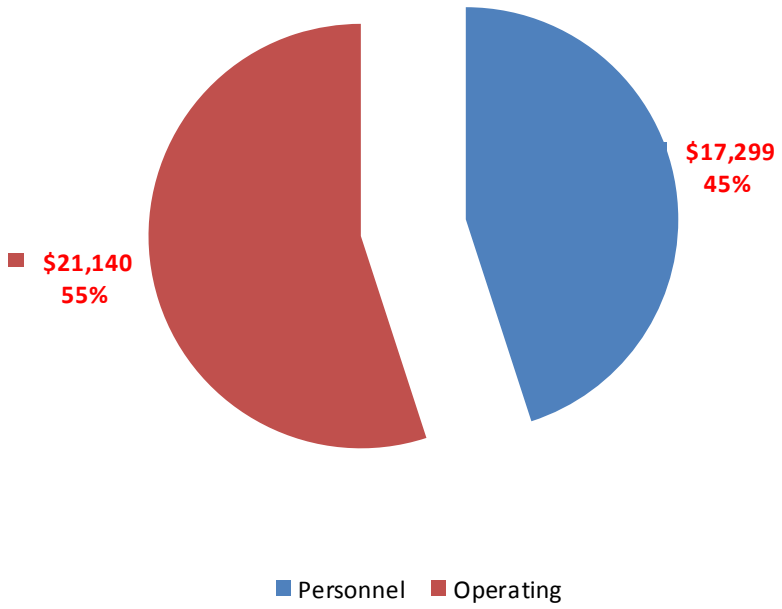


Chart 68.

Water Meter Maintenance Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Sewer
Budget In Total	$609,695
Operating Budget	$568,195
Capital Budget	$41,500
Full-Time Employees	5

The primary function of the Wastewater Plant Laboratory is to ensure that all discharges from the Treatment Plant meet all applicable Federal and State standards. Daily analysis of samples allows the lab to make recommendations to ensure proper operational control at the plant. This division also permits, inspects, and samples significant industrial users of the sewer system to ascertain that the wastewater discharge meets local discharge pretreatment limits. These limits and their enforcement protect the treatment process; increase worker safety; maintain agricultural utilization of the sewage sludge or biosolids; and protect the quality of Letort Spring Run, Conodoguinet Creek, and other downstream waterways. Enforcement efforts may include notices of violation, administrative orders, and the issuance of surcharges and even penalties for discharging high strength wastes. Monetary surcharges for higher levels of common pollutants such as biochemical oxygen demand, solids, phosphorus, ammonia, and oil and grease direct the treatment costs to users that are actually discharging the higher strength waste thus helping to keep sewer bills lower for residential customers. Additional revenue is generated through wastewater testing for other permitted dischargers throughout the local area.

SERVICES PERFORMED

- Wastewater analysis & regulatory reporting for Carlisle and other local treatment plants.
- Assist with operational control of plant to maintain cost effective environmental compliance.
- Main regulatory liaison with DEP Clean Water Program.
- Monitor and inspect local significant industrial user dischargers and enforce local industrial discharge pretreatment limits.



BUDGETARY ACTIVITIES

- Sewer Lab (42L)

2018 ACCOMPLISHMENTS

2018 Goal	Actions Completed During 2018
Maintain perfect compliance record with all discharge requirements of NPDES permit.	One effluent violation (fecal coliform bacteria) out of a possible 4055 effluent limit violations through September. Also one unpermitted discharge of thickener effluent to the receiving stream due to a clogged drain line that was previously reported. Finally, one unpermitted discharge of raw sewage to the receiving stream for approximately 75 minutes overnight due to raw sewage pump control and alarm failures. Measures have instituted to eliminate this unpermitted discharges in the future.
Maintain optimization of biological phosphorus and total nitrogen removal processes.	Annual average phosphorus concentration <0.19 mg/L; concentration limit 1.0 mg/L. Total annual pounds of phosphorus discharged = 2615 lbs.; Annual Phosphorus load limit = 17,047 lbs. Annual load limit for total Nitrogen is 127,852 lbs. 2018 water years total = 64,644 lbs. Which is an increase primarily due to higher flows caused by a very wet year.
Maintain certification as accredited environmental testing laboratory.	The DEP Bureau of Laboratories conducted a 3 year lab assessment audit in August. The lab is still awaiting the official findings after which we have 60 days to respond with corrective actions. Staff anticipates retaining certification after corrective actions are addressed. In addition the drinking water and wastewater labs successfully analyzed all unknown proficiency test standards in 2018.
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.	The sampling plan, sampling and data collation process for the local limited reevaluation process was completed on July 27.
Complete local limits reevaluation process mandated by EPA upon NPDES permit renewal.	Gannet Fleming is currently putting the finishing touches on the local limits reevaluation. It will be submitted to EPA in October.
Assist with finalizing a biosolids treatment upgrade final recommendation to assure future viable biosolids disposal options.	Due to staff turnover in the Finance Department this review will be delayed until 2019.

2018 Goal	Actions Completed During 2018
Study potential fee increase structure for contracted wastewater analysis provided to other wastewater treatment plants and private testing clients.	Study delayed due to workload and other more pressing duties related to permit compliance during this challenging very wet year.
Continue to serve as a technical advisor and provide local government representation for Dickinson College Institutional Biosafety Committee.	The lab supervisor continues to serve on the Dickinson College Institutional Biosafety Committee which meets at least twice per semester to assist in oversight of faculty research and teaching protocols that may involve potential biological contamination or release to the environment.

2019 GOALS

- Regain a 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.
- Following EPA approval of the revised industrial pretreatment local limits, interface with local significant industrial users (SIU's) & the pretreatment coordinator to assign enforceable pollutant loadings which strike a balance between mandated environmental protection and the needs of each SIU to maintain a viable economic climate for existing dischargers and potential new industry.
- Seek lab accreditation to perform Total Nitrogen analysis in-house thereby saving outside testing costs while allowing for quicker turnaround time of sample results which may lead to more efficient process control and ultimately lower nutrient discharges to the environment.
- Assist with finalizing a biosolids treatment upgrade final recommendation to assure future viable biosolids disposal options.
- Continue to serve as a technical advisor and provide local government representation for Dickinson College Institutional Biosafety Committee.

Graph 64.

Sewer Lab
Operating Expenditures by Year

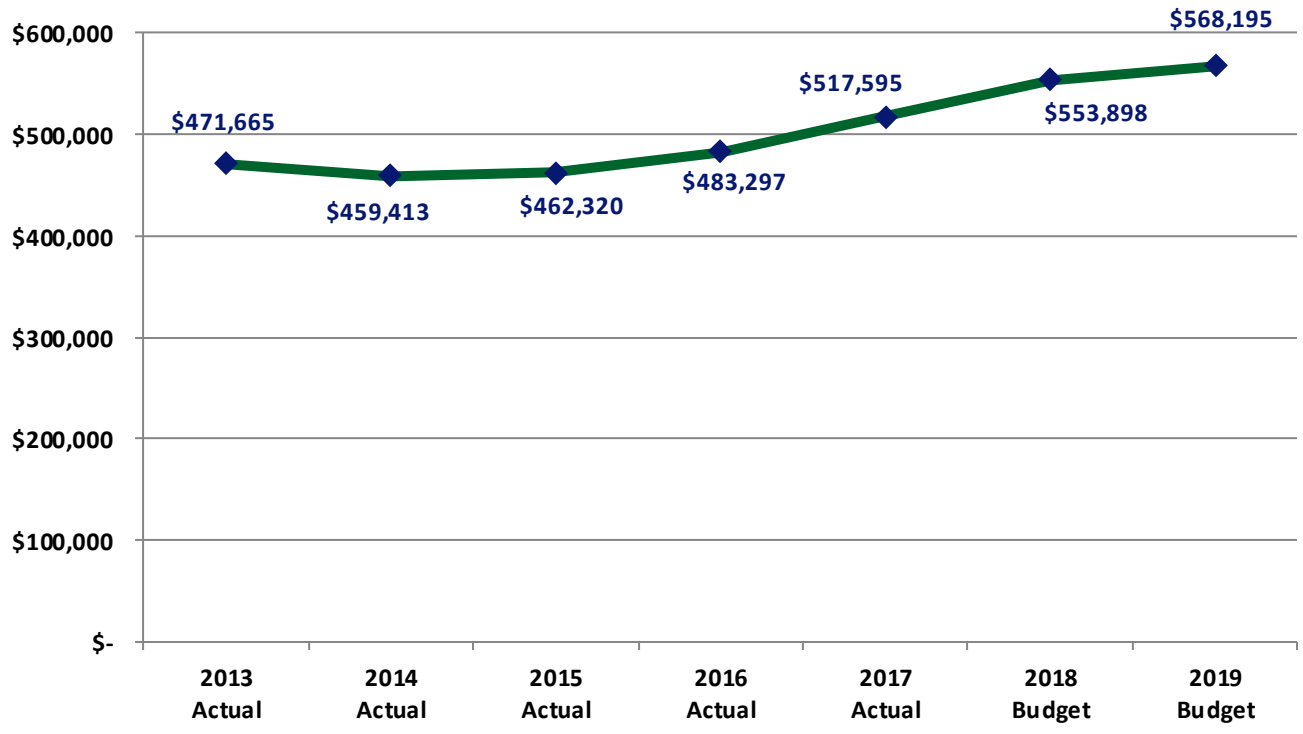
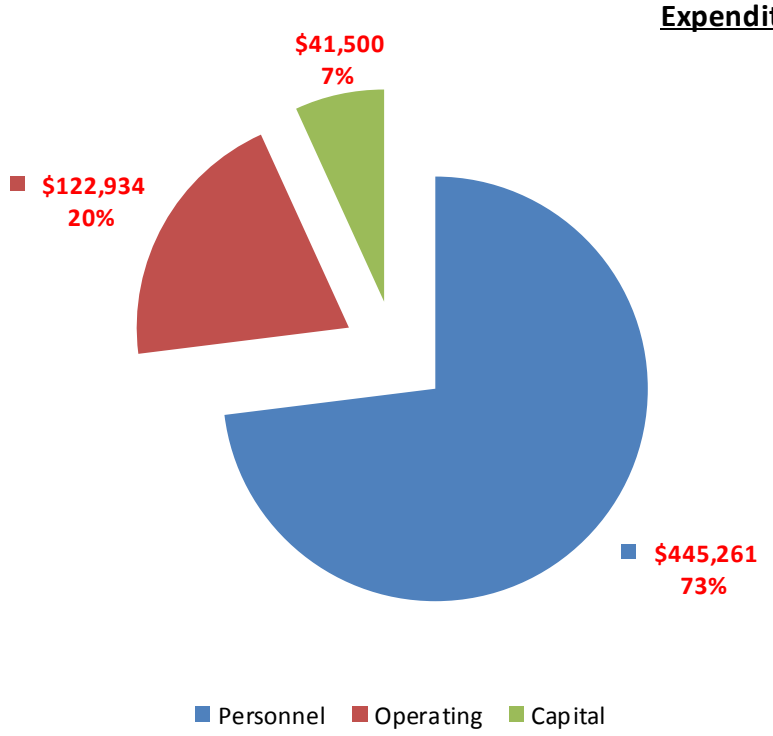


Chart 69.

Sewer Lab
Expenditures by Category



FUNCTION OVERVIEW

This budget provides funding for the operation and maintenance of the Borough's five lift stations. The five lift stations collect wastewater from low-lying areas and then transports the collected wastewater to an elevation or location outside the drainage area. From this point the wastewater flows by gravity to either the treatment plant or another lift station.

Function Snapshot	
Department	Water Resources
Applicable Funds	Sewer
Budget In Total	$357,785
Operating Budget	$197,785
Capital Budget	$160,000
Full-Time Employees	1

The wastewater collection system lift stations include Lift Station #1 (Waggoners Gap), Lift Station #2 (Ridge Street), Lift Station #3 (South Spring Garden Street), Lift Station #4 (Shearer Drive) and Lift Station #5 (Greystone Manor). The alarm and flow monitoring devices at each lift station utilize a cellular system for alarm call-outs and a customized web site for device programming, reporting and monitoring.

All lift stations are equipped with back-up high water alarm and pump control systems.

Lift stations are routinely checked and maintained by Wastewater Treatment Plant mechanics to ensure proper operation.

Accomplished in 2018 was the installation of permanent suction piping in the wet well at Lift Station #1 and the purchase of portable pump hose/fittings and storage piping at Lift Station #2. Still pending as of August 2018, are the replacement of Lift Station #2 roof, the replacement of motor control starter contacts at Lift Stations #1, #2 and #3 and the construction of a hydrogen peroxide feed building at Lift Station #2.

Planned for 2019 are the purchase of new portable pump hose/fittings with storage piping and the placement of permanent suction piping at Lift Station #1, the purchase of a stainless wear plate and impeller for one pump at Lift Station #1 and the purchase of one Eradicator upgrade kit for one pump at Lift Station #2.

SERVICES PERFORMED

- Pump flow through force mains to higher elevation
- Addition of hydrogen peroxide to prevent hydrogen sulfide
- Transport flow from the collection system to the treatment plant

BUDGETARY ACTIVITIES

- Lift Stations (42M)



2018 ACCOMPLISHMENTS

2018 Goal	Actions Completed During 2018
Install storage piping with portable pump hose at Lift Station #2.	Installed storage piping with hose for portable pump use at Lift Station #2.
Install permanent suction piping for portable pumps at Lift Station #2.	Installed permanent suction piping in Lift Station #2 wet well for portable pump use.
Replace Lift Stations #1, #2 and #3 motor starter contacts.	Replaced motor starter contacts at Lift Stations #1, #2 and #3.
Design and construct building and feed equipment for hydrogen peroxide addition at Lift Station #2.	Constructed building and installed feed equipment for Lift Station #2 hydrogen peroxide addition for hydrogen sulfide prevention.

2019 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.
- Continued maintenance and smooth operation of all lift stations.
- The purchase of a stainless wear plate and impeller for one pump at Lift Station #1.
- The purchase of one Eradicator upgrade kit for one pump at Lift Station #2.

Graph 65.

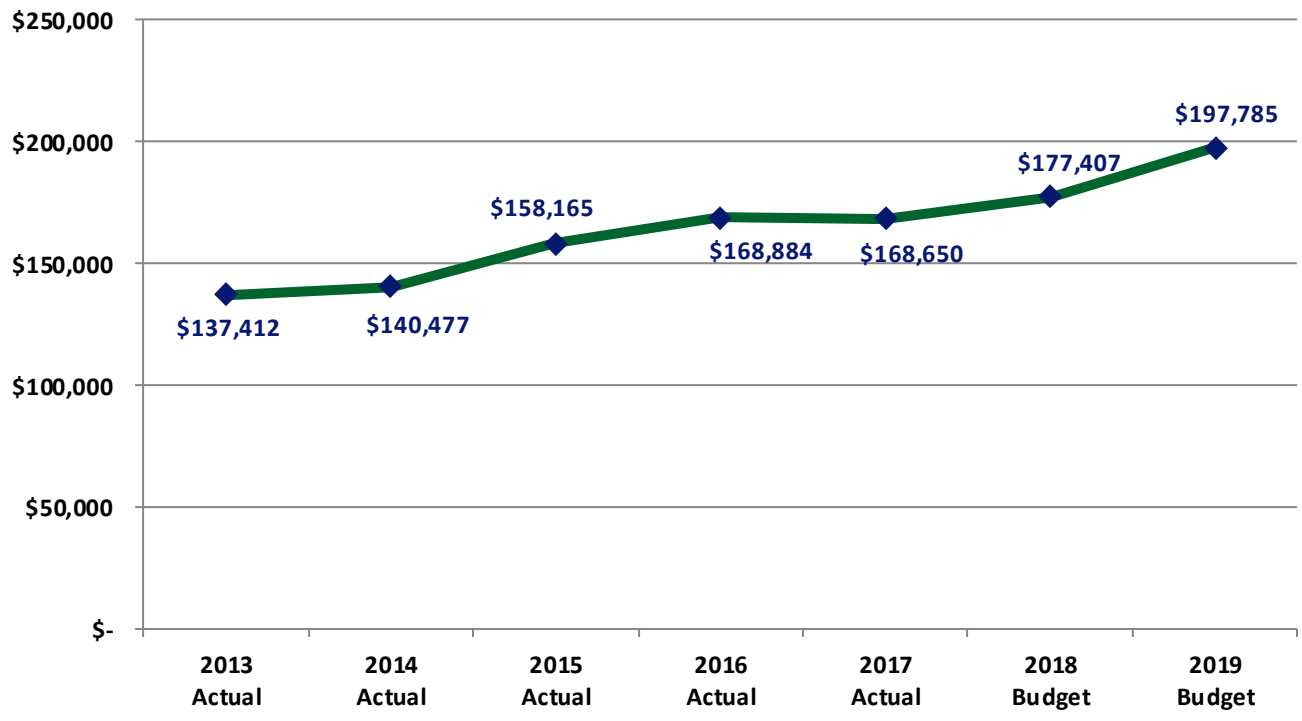
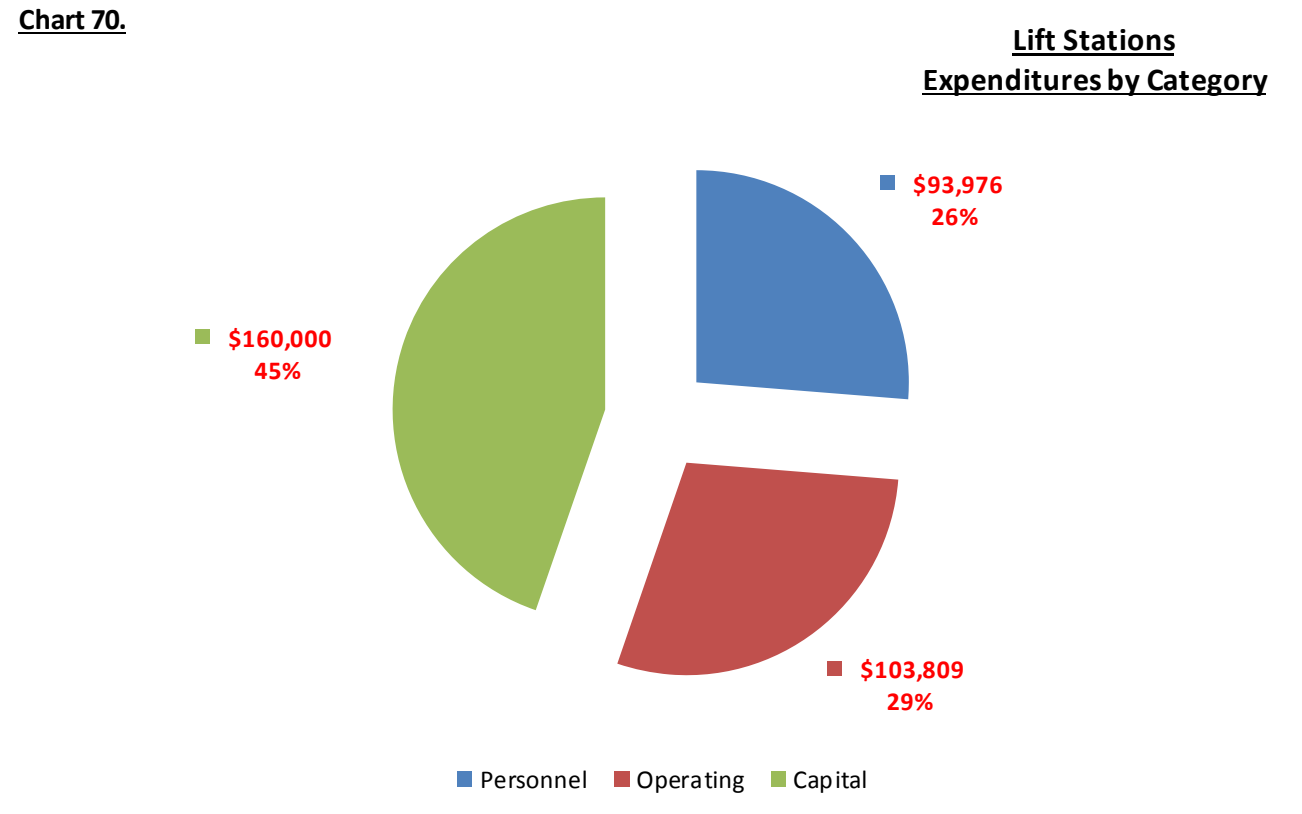


Chart 70.



FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Sewer
Budget In Total	$9,568,779
Operating Budget	$1,635,409
Capital Budget	$7,933,370
Full-Time Employees	13

The wastewater treatment plant budget is responsible for the funding of the operation and maintenance of all sewage treatment processes, equipment, grounds and buildings at the Carlisle Regional Water Pollution Control Facility. The primary function of the wastewater plant is for the treatment of wastewater received from the regional collection system. Wastewater received at the plant is subjected to a three-stage treatment process which includes: (1) the settlement of solid matter, (2) the degradation of organic impurities through biological and chemical processes and (3) filtration and disinfection through chlorination. The treated wastewater is discharged into the Conodoguinet Creek while solid matter is condensed into a bio-solids that is stabilized through the addition of lime. Once stabilized, the bio-solids are trucked to permitted farm sites and either surface applied or injected into the soil as a fertilizer and soil conditioner. Under regulations of the Pennsylvania State Department of Environmental Protection and the Federal Environmental Protection Agency, all treatment processes are continuously monitored to ensure that discharged substances meet established pollutant concentration standards.

SERVICES PERFORMED

- Measure and record influent and effluent flows ultrasonically
- Screening and grit removal of wastewater
- Process wastewater using quiescent circular tanks
- Phosphorus reduction using anoxic, anaerobic and aerobic zones
- Process wastewater through filters
- Chlorine disinfection of wastewater
- Lime treatment of biosolids

BUDGETARY ACTIVITIES

- Wastewater Treatment Plant (42P)
- Sewer Collection System (425)



2018 ACCOMPLISHMENTS

2018 Goal	Actions Completed During 2018
Replace motor/VFD/gearbox to primary clarifier #1.	Replaced primary clarifier #1 motor/VFD/gearbox. Both primary clarifier drives now replaced.
Rebuild one Channel Monster.	Rebuilt one wet well grinding unit. Second unit to be rebuilt in 2019.
Replace chlorine leak detector in chlorine tank room.	Replaced chlorine leak detector in chlorine tank room. Detector in chlorine equipment room to be replaced in 2019.
Fabricate stainless scrapers for screening unit.	Fabricated and installed stainless scrapers. Remainder of plastic scrapers to be replaced with fabricated stainless steel units in 2019.
Replace corroded and fraying galvanized cables along with thimbles and clips in three clarifiers.	Replaced cables, thimbles and clips in three clarifiers with stainless steel material. All clarifiers are now complete.
Purchase laptop computer with software package.	Laptop computer with software package purchased for troubleshooting and programming capabilities of SCADA system.
Replace several rusted through building/ structure ventilation hoods.	Fabricated and installed new ventilation hoods on several buildings/ structures replacing rusted through units.
Complete underground diesel tank inspection.	Inspection of underground diesel fuel tank completed as required by PA DEP every three years.
Clean, remove and dispose of accumulated debris in wet well.	Cleaned wet well of debris to help prevent clogging of raw pumps.

Function Statistics			
	2019 Budgeted	2018 Estimated	2017 Actual
Wastewater Treated (billion gallons)	1.344	1.338	.942
Average Gallons Per Day Treated	3,682,192	3,667,871	2,580,597
Chemical Costs Per Million Gallons (The chemical cost per million gallons is based on the lime, alum, chlorine, hydrogen peroxide, odor control agents and bio-augmentation liquid used in the treatment process.)	$115.10	$98.41	$125.44

2019 GOAL

- Re-building of one Channel Monster.
- Replacement of one chlorine leak detector.
- Cleaning, removal and disposal of the accumulated wet well debris.
- Fabrication of stainless scrapers for the screening unit.
- The rebuilding of one digester mixer motor.
- Purchase of spare VFDs for various plant equipment.
- Purchase of one valve actuator unit and spare parts for rebuilding other units.
- Purchase of four blower intake filters.
- Replacement of sump pumps in various Plant buildings and structures.
- Replacement of plant water pumps.
- Purchase of one Internal Nitrate Recycle pump.
- Purchase of four BNR mixers.
- Implementation of an annual maintenance schedule for BNR tank mixers and Internal Nitrate Recycle pumps.

FINANCIAL SUMMARIES

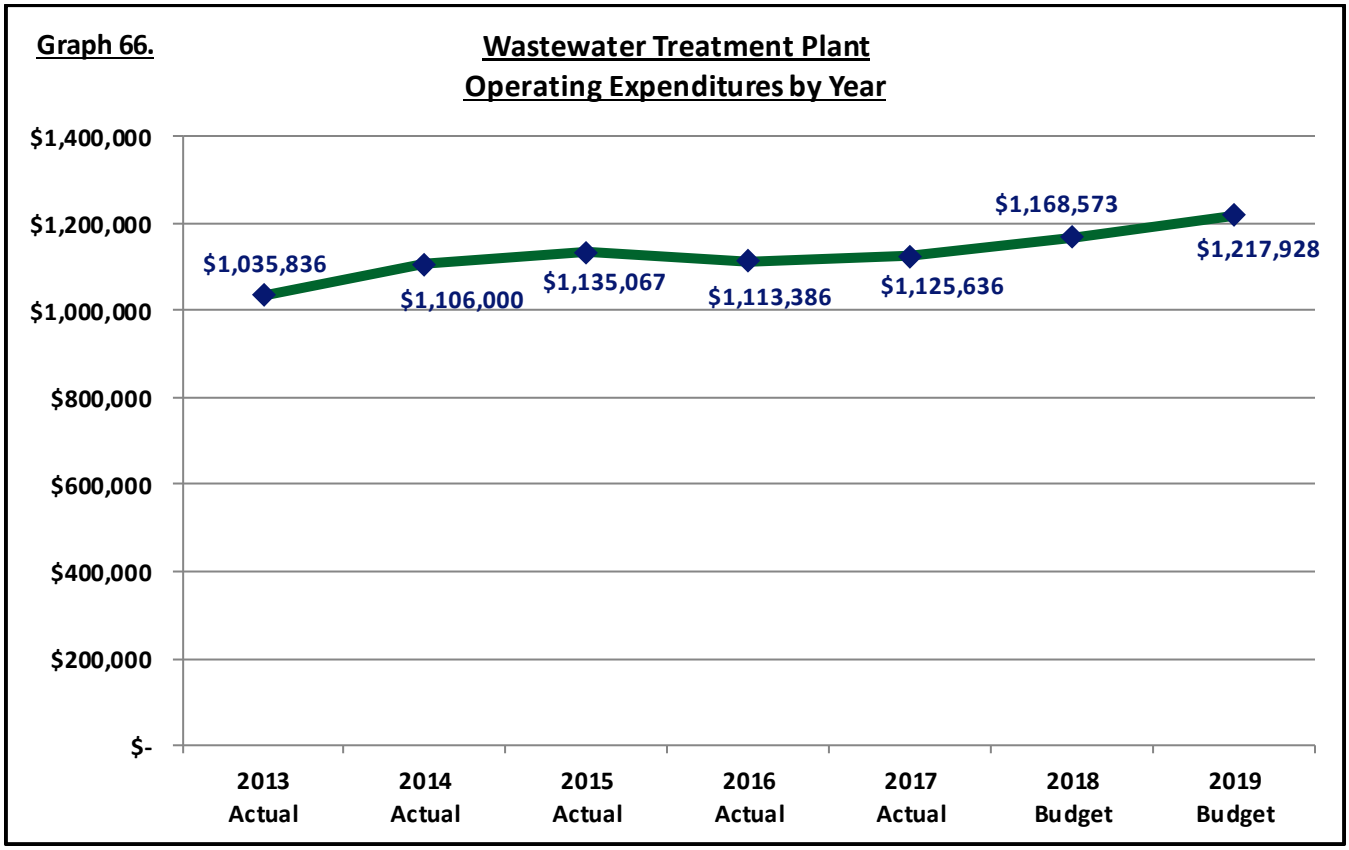
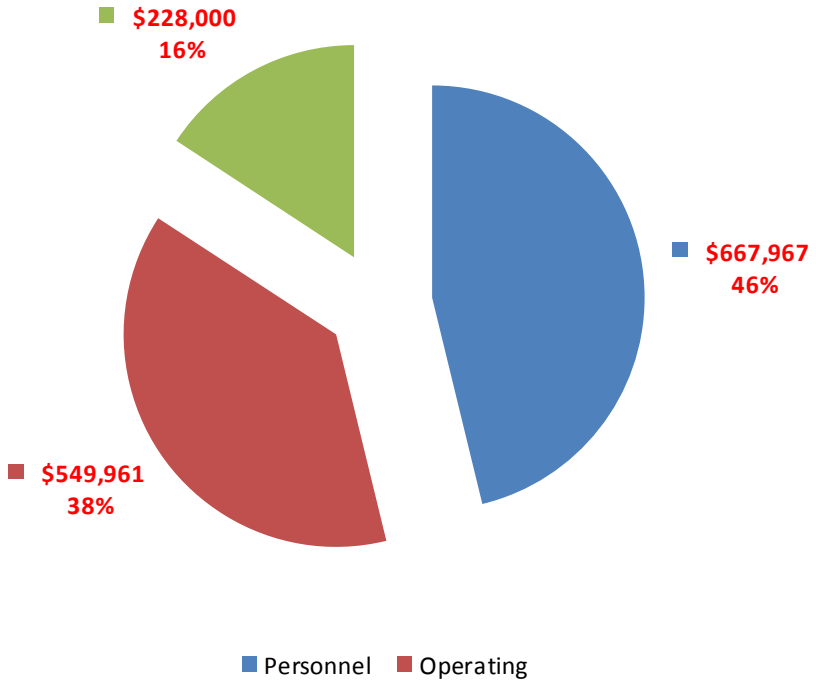


Chart 71.

Wastewater Treatment Plant Expenditures by Category



Graph 67.

Sewer Collection System Operating Expenditures by Year

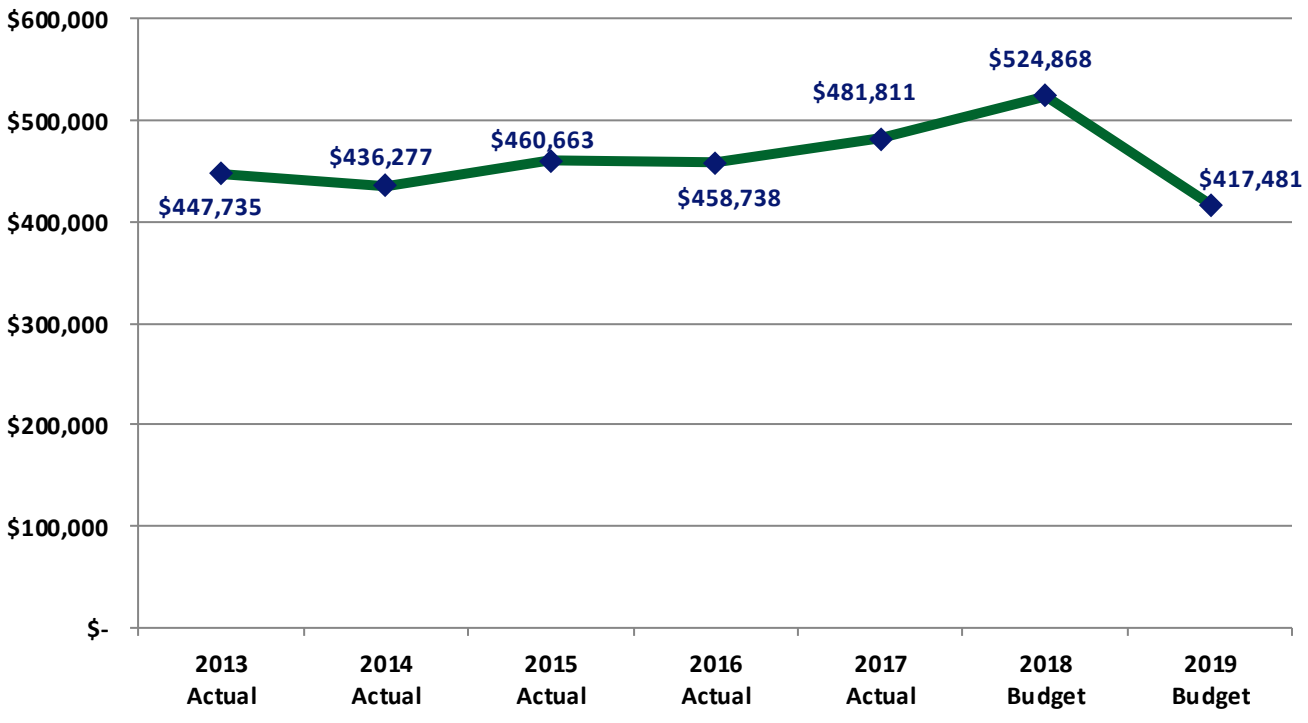
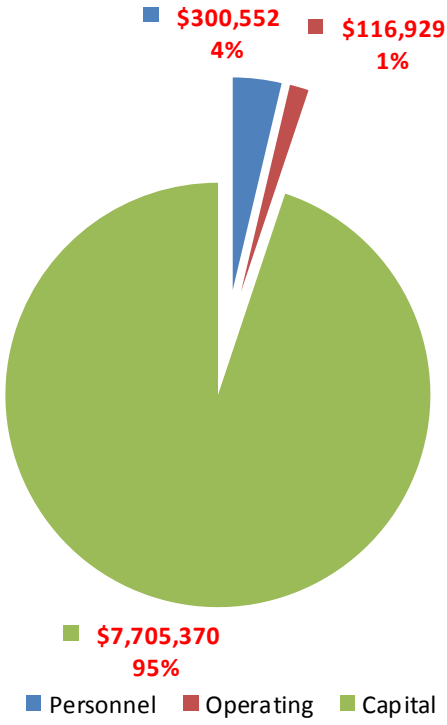


Chart 72.

Sewer Collection System Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Sewer
Budget In Total	$704,793
Operating Budget	$534,793
Capital Budget	$170,000
Full-Time Employees	3

The bio-solids program's primary responsibility is to produce and land apply biosolids that meet Class B quality criteria for pathogen reduction and inorganic metals content as established by state and federal agencies, which allows for the beneficial and environmental recycling of biosolids on Pennsylvania Department of Environmental Protection approved farmland. The Borough of Carlisle currently has 28 farms in its program with 2,710 permitted acres approved for biosolids applications in Cumberland County.

Funding in this budget provides for the economical operation and maintenance of the Borough's biosolids handling processes and equipment utilized for beneficially recycling municipal waste generated at the regional wastewater treatment plant. Budgeted costs include lime for the biosolids stabilization process and lime for field applications to meet DEP regulations. Chemical costs include polymer and lime for the belt press dewatering operation, employed during the winter months when land application is prohibited or when liquid storage space is limited. Additional costs cover operation and maintenance for biosolids transportation and application vehicles, biosolids analyses requirements, and soil testing fees for farm fields receiving biosolids applications during the year. Additional budgeted items for 2019 include costs for two capital improvement projects: replace one sludge grinder unit and replace one tractor truck for hauling liquid biosolids to farm fields.



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.

SERVICES PERFORMED

- Operate and maintain biosolids application trucks and equipment.
- Operate and maintain Belt Filter Press used for production of dewatered biosolids.

- Hauling and application of:
  - Liquid biosolids
  - Dewatered biosolids

BUDGETARY ACTIVITIES

- Bio-Solids Removal (42S)

2018 ACCOMPLISHMENTS

2018 Goal	Actions Completed During 2018
Haul and land apply 8,000,000 gallons of liquid biosolids.	Projected to apply only 5,500,000 gallons of liquid biosolids.
Haul and land apply 1,000 tons of dewatered biosolids.	Applied 1,110 tons as of October 2018.
Maintain low levels of biosolids storage at WWTP to eliminate odor complaints.	Only got storage levels down to 300,000 gallons by July 23 but did not get any odor complaints as of October.
Replace Truck #57	Purchase of new truck delayed until 2019
Replace grinder unit for sludge pumps used for belt filter press operations.	Project started but not completed as of October 2018.
Maintain perfect compliance record with PA DEP and EPA biosolids regulations.	As of October 2018, Carlisle's compliance record has been without blemish.
Permit new farm for biosolids applications.	Project delayed until 2019.

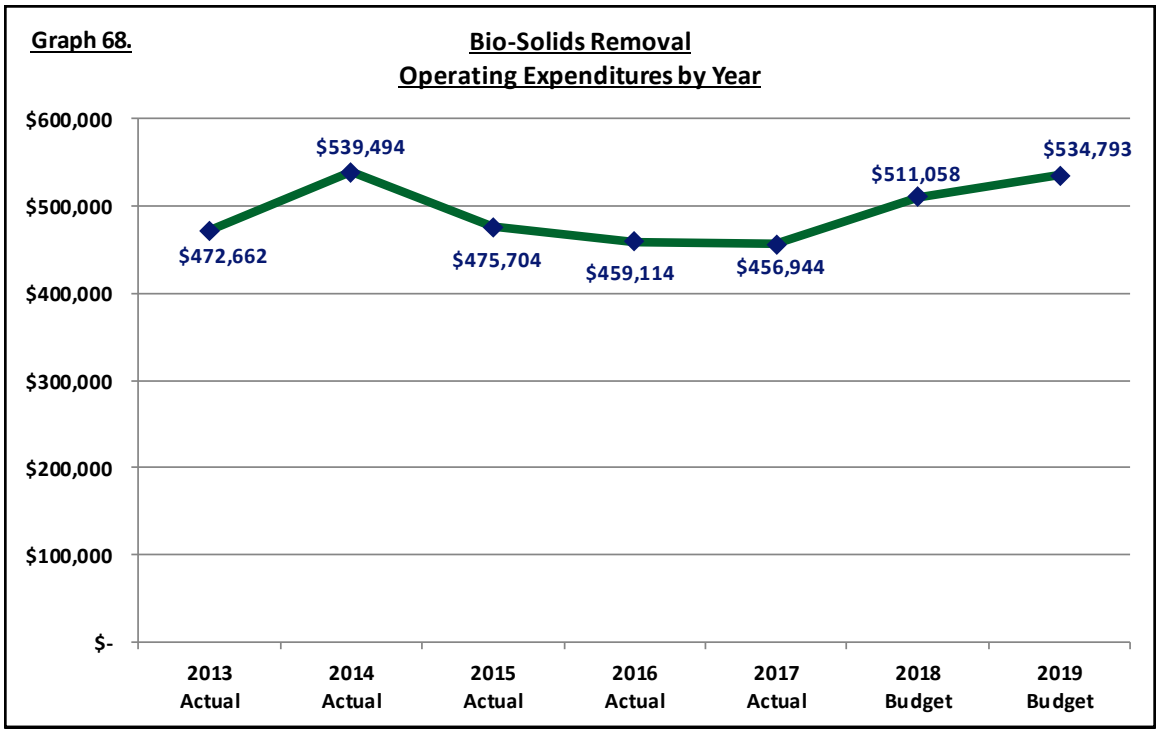
Function Statistics			
	2019 Budgeted	2018 Estimated	2017 Actual
Gallons of biosolids produced (Includes supernatant which is returned to the wet well.)	13,000,000	12,720,000	13,112,687
Tons of biosolids produced	54,210	53,042	54,680
Land applied liquid biosolids (gallons)	8,000,000	5,500,000	7,602,000
Land applied de-watered biosolids (wet tons)	1,000	1,110	444
Total miles hauled	44,000	35,000	40,367
Man-hours worked	5,500	5,200	5,857
Acres of land permitted	2,810	2,710	2,710

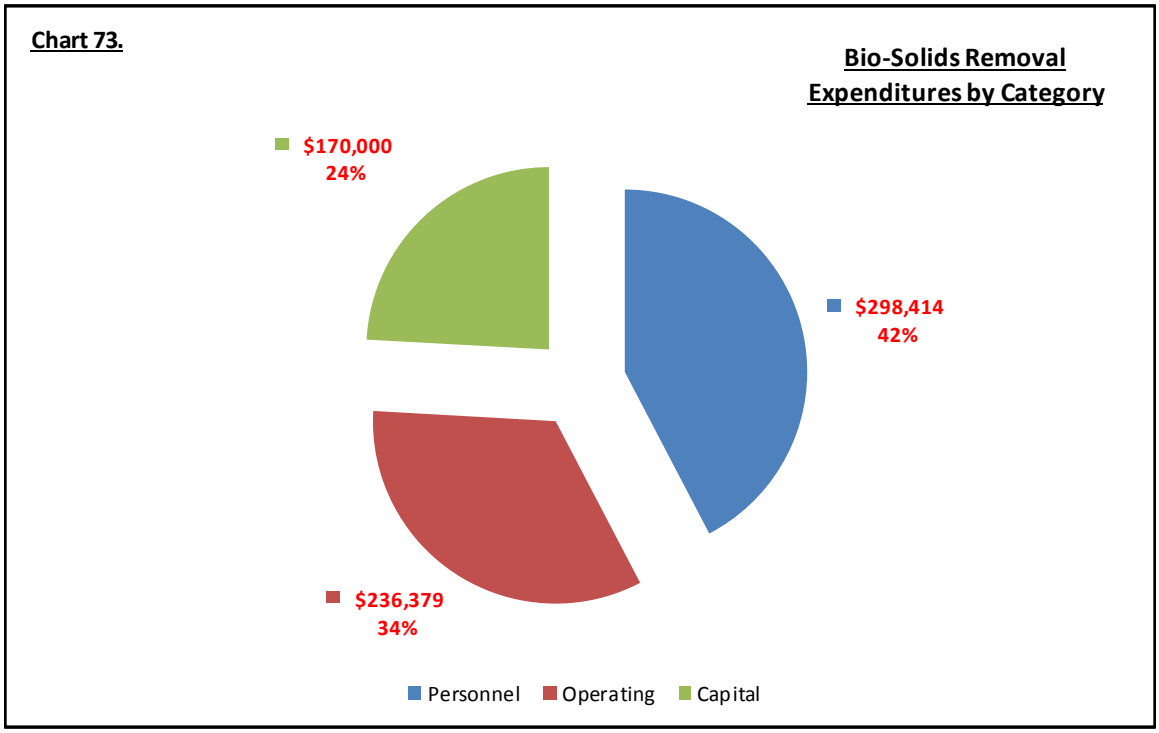
2019 GOAL

- Haul and land apply 8,000,000 gallons of biosolids.
- Haul and land apply 1,000 tons of dewatered biosolids.
- Maintain low levels of in-house biosolids storage to reduce potential odor complaints from neighbors.

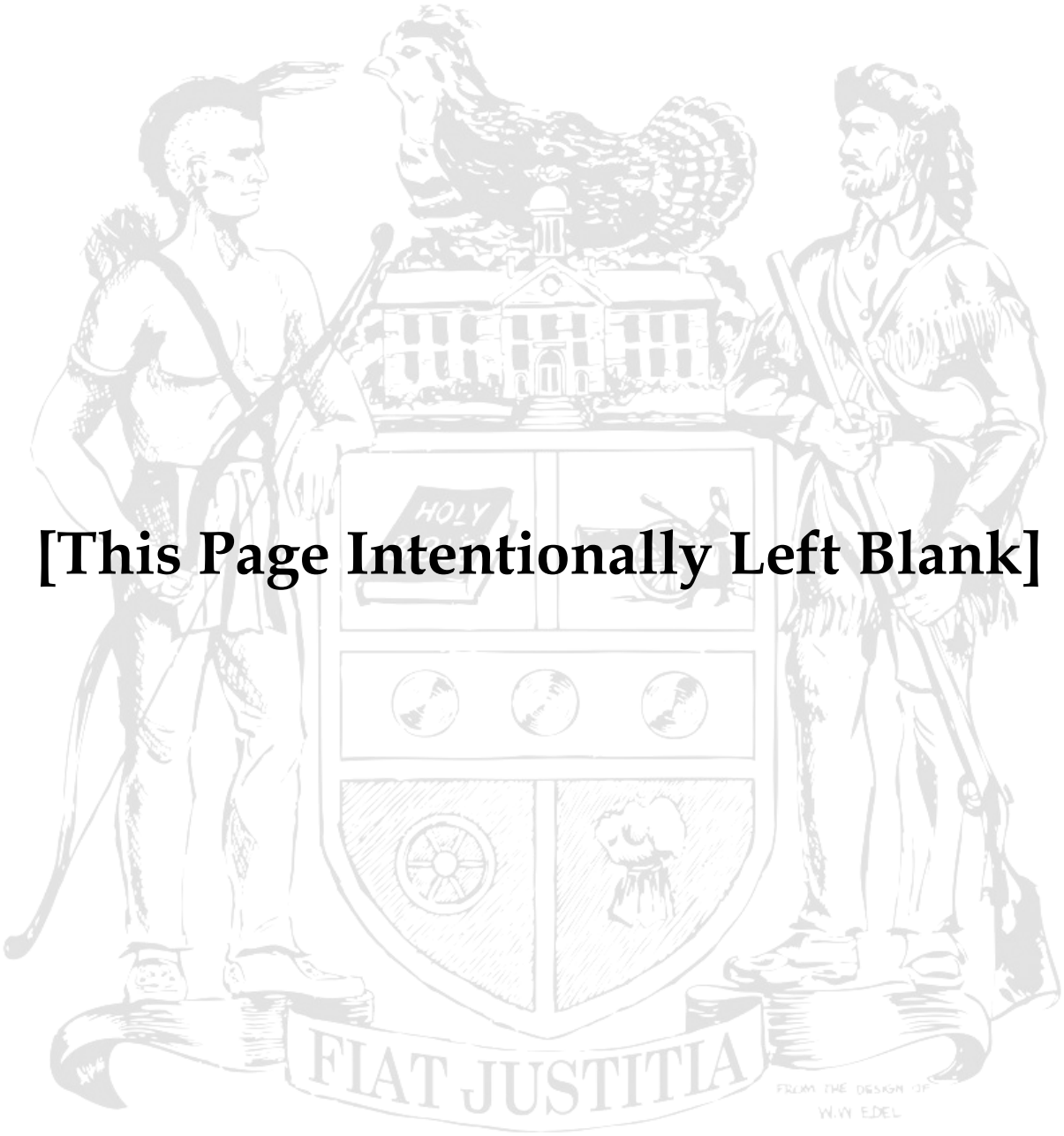
- Replace Truck #57.
- Permit one new farm for biosolids applications.
- Replace one grinder unit for the sludge pumps.
- Maintain perfect compliance record with PA DEP and EPA biosolids regulations.

FINANCIAL SUMMARIES





CAPITAL EXPENDITURES & DEBT



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CAPITAL ASSETS OVERVIEW

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.

" The Borough maintains a a capitalization threshold of $5,000. "

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 2019 totals $25,070,930 over seven funds: water ($3,572,560), stormwater ($676,779), sewer ($8,539,189), solid waste ($51,500), capital projects ($10,591,852), parking ($353,050), highway aid ($1,286,000). This is the third 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 68 capital projects in addition to being reported by fund are further presented as activities within the seven borough departments: administration ($19,000), finance ($353,050), fire ($ -), police ($93,000), public works ($11,505,558), parks & recreation ($876,751), and water resources ($12,223,571).

Significant Project Overview:

Thirty of the 68 capital projects constitute nearly $22.8 million of the 2019 capital budget. Those projects (numbers in parenthesis reference Table 31.) are identified and briefly discussed below:

1. **Smart Meters Program (10) : $ 178,030**

   The finance department is budgeting to replace many of its existing parking meters for smart meters. Smart meters have proven to provide a higher level of service and convenience for customers. The current system only provides customers with the option to pay with coins. The new program will allow customers to pay with cash, card, or online. This project will seek to replace the most used meters in the immediate downtown area. Any remaining meters are anticipated to be replaced in 2023.

2. **Urban Redevelopment Plan (TIF) (32) : $9,239,567**

   This project is a three-year $25 million project. This is a public/private partnership that includes 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, stormwater 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.

3. **Street & Highway Improvements (40 – 44 and 50 - 53) : $ 1,179,000**

   These projects include street paving, dry milling, micro-surfacing, and crack sealing (40, 42, 43, 44) and curb ramp upgrades (41) which are planned to be funded from the highway aid fund from state liquid fuels tax grant funds. Other notable projects include a roadway roundabout study and preliminary design (50) and traffic signal upgrades (51 - 53).

4. **Parks & Recreation Projects (72, 78, 80,82) : $ 723,651**

   These projects include second floor upgrades (80) and installation of air conditioning (82) at the community center. Also included are the completion of the Nottingham and Valley Meadow berm enhancement (78) and the restoration of the stream in Biddle Mission Park (72) which is facing natural erosion along the stream bed.

5. Sewer Collection System Projects (83, 84) : $ 7,660,500

The Sewer System Rehabilitation (83) and the first phase of the Letort interceptor rehabilitation project (84) are major parts of a multi-year sewer collection system upgrade estimated to cost nearly $18 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.

6. Water Distribution System Projects (97, 129, 131) : $ 3,244,371

The Borough began the stages of rebuilding its aging water distribution system known as the Water System Rehabilitation Project (97). The Borough anticipates replacing approximately 1-2 miles of the 77-mile system each year into the foreseeable future. The Borough also plans to perform a Penn Street Tank Recoat (128) which will ensure that the tank is protected from the elements ensuring a long life. The Borough will also be constructing a new Sludge Transfer Station (130) which is used to transfer biosolids created through the water treatment process.

7. Stormwater Management Improvements (86 - 96) : $ 614,200

These improvements ranging in size from $5,000 to $179,200, represent a growing environmental responsibility for the Borough. During 2018 the Borough approved the implementation of a Stormwater fee that will finance the costs of managing and completing these projects as the Borough continues its evaluation of the stormwater management system. The 2019 projects include development of a model of the Borough's stormwater system that will serve as the basis for selection and design of future stormwater facility improvement projects.

Table 26.

Capital Budget - Summary

Sources	Capital Projects Fund (18)	Highway Aid Fund (35)	Water Fund (06)	Stormwater Fund (07)	Sewer Fund (08)	Solid Waste Fund (09)	Parking Fund (32)	Total
Capital Projects - Bonds	1,078,534	-	-	-	-	-	-	1,078,534
Capital Projects - Restricted Cash	44,392	-	-	-	-	-	-	44,392
Committed Fund Balance - Other CIP	400,506	-	-	-	-	-	-	400,506
Cemetery Trust Fund	25,000	-	-	-	-	-	-	25,000
Federal - EPA Brownfields Grant	40,000	-	-	-	-	-	-	40,000
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	-	-	-	-	-	-	208,050	208,050
Private Donation - Dickinson College	-	-	-	17,900	-	-	-	17,900
Restricted Fund Balance - Excel Settlement	217,651	-	-	50,000	-	-	-	267,651
Sewer Fund - Cash	-	-	-	-	21,888	-	-	21,888
Sewer Fund - Bonds	-	-	-	-	6,015,972	-	-	6,015,972
Solid Waste Fund - Bonds	-	-	-	-	-	51,500	-	51,500
State - CFA MTF Grant	83,334	-	-	-	-	-	-	83,334
State - DEP Stormwater BMP Grant	66,667	-	-	143,400	-	-	-	210,067
State - DCNR Grant	50,000	-	-	-	-	-	-	50,000
State - Highway Aid	-	1,286,000	-	-	-	-	-	1,286,000
State - PennDOT Green Light Go Grant	123,520	-	-	-	-	-	-	123,520
State - PennDOT MTF Grants	1,603,502	-	-	-	-	-	-	1,603,502
State - Recycling Grant	169,682	-	-	-	-	-	-	169,682
State - PennDOT TAP Grant	48,314	-	-	-	-	-	-	48,314
Stormwater Fund - Bonds	-	-	-	465,479	-	-	-	465,479
TIF District - Bond Proceeds	4,774,267	-	-	-	-	-	-	4,774,267
Townships Contribution	-	-	-	-	2,501,329	-	-	2,501,329
Water Fund - Bonds	-	-	2,367,689	-	-	-	-	2,367,689
Water Fund - Cash	-	-	1,204,871	-	-	-	-	1,204,871
Total	**10,591,852**	**1,286,000**	**3,572,560**	**676,779**	**8,539,189**	**51,500**	**353,050**	**25,070,930**
Uses by Department								
Administration	19,000	-	-	-	-	-	-	19,000
Finance	-	-	-	-	-	-	353,050	353,050
Fire	-	-	-	-	-	-	-	-
Police	93,000	-	-	-	-	-	-	93,000
Public Works	9,603,101	1,286,000	251,189	62,579	251,189	51,500	-	11,505,558
Parks & Recreation	876,751	-	-	-	-	-	-	876,751
Water Resources	-	-	3,321,371	614,200	8,288,000	-	-	12,223,571
Total	**10,591,852**	**1,286,000**	**3,572,560**	**676,779**	**8,539,189**	**51,500**	**353,050**	**25,070,930**

Table 27.

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Administration					
1 CPD File Server	E	19,000			19001
Capital Projects - Bonds			19,000	18 407 740	
Total - Administration		**19,000**	**19,000**		
Department of Finance					
2 Smart Meters Program	E	178,030			19002
Parking Fund - Cash			178,030	32 445 740	
3 Garage Repairs & Preventative Maint.	I	100,000			17007
Parking Fund - Bonds			100,000	32 446 730	
4 Garage - Cameras on Floors & Elevator	E	14,000			17004
Parking Fund - Cash			14,000	32 446 740	
5 Garage Pay-in-Lane Station	E	45,000			18006
Parking Fund - Bonds			45,000	32 446 740	
6 Polaris GEM E2	V	16,020			19003
Parking Fund - Cash			16,020	32 446 760	
Total - Finance		**353,050**	**353,050**		
Fire Department					
No Projects in 2019					
Total - Fire		**-**	**-**		
Police Department					
7 Interview Room Improvements	E	6,000			19004
Committed Fund Balance - Other CIP			6,000	18 41A 740	
8 New Vehicles (Two)	V	87,000			18012
Committed Fund Balance - Other CIP			87,000	18 41P 760	
Total - Police		**93,000**	**93,000**		

Table 27 (Cont'd).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Public Works					
9 Compost Facility Improvements	L	51,500			17047
Solid Waste Fund - Bonds			51,500	9 427 720	
10 Traffic Counter Equipment	E	16,000			19005
Committed Fund Balance - Other CIP			16,000	18 408 740	
11 Borough Hall HVAC Replacement	E	435,000			17016
Capital Projects - Bonds			109,000	18 409 740	
Stormwater Fund - Bonds			36,028	7 447 740	
Water Fund - Bonds			144,986	6 402 740	
Sewer Fund - Bonds			144,986	8 402 740	
12 Borough Hall Security Improvements	E	268,000			17018
Capital Projects - Bonds			67,000	18 409 740	
Stormwater Fund - Bonds			22,334	7 447 740	
Water Fund - Bonds			89,333	6 402 740	
Sewer Fund - Bonds			89,333	8 402 740	
13 Tax Increment Financing Project	I	9,239,567			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			40,000	18 413 720	
Highway Aid			657,000	35 413 720	
14 Molly Pitcher Cemetery	I	25,000			17031
Cemetery Trust Fund			25,000	18 430 720	
15 Skid Loader Grapple Bucket	E	5,200			19006
Committed Fund Balance - Other CIP			5,200	18 430 740	
16 Skid Loader Broom	E	6,609			19007
Capital Projects - Bonds			1,652	18 430 740	
Stormwater Fund - Bonds			551	7 447 740	
Water Fund - Bonds			2,203	6 449 740	
Sewer Fund - Bonds			2,203	8 425 740	

Table 27 (Cont'd).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
17 Loader	E	213,682			19008
Capital Projects - Bonds			11,000	18 430 740	
Stormwater Fund - Bonds			3,666	7 447 740	
Water Fund - Bonds			14,667	6 449 740	
Sewer Fund - Bonds			14,667	8 425 740	
State - Recycling Grant Funds			169,682	18 430 740	
18 Road Diet Pavement Markings	I	66,000			17039
Committed Fund Balance - Other CIP			66,000	18 433 720	
19 Roadway Roundabouts	I	200,000			18037
Capital Projects - Bonds			200,000	18 433 720	
20 West/Willow/WBR/Traff. Sig. Upgrade	E	155,000			19009
Capital Projects - Bonds			155,000	18 433 740	
21 Pomfret/Sprg. Gdn. Traff. Sig. Upgrade	E	40,000			19010
Capital Projects - Bonds			40,000	18 433 740	
22 Orange/High Traff. Sig. Upgrade	E	155,000			17021
State - PennDOT Green Light Go Grant			123,520	18 433 740	
Committed Fund Balance - Other CIP			31,480	18 433 740	
23 Street Paving	I	250,000			17026
Highway Aid			250,000	35 430 720	
24 Curb Ramp Upgrades	I	200,000			17027
Highway Aid			200,000	35 430 720	
25 Crack Sealing	I	19,000			17028
Highway Aid			19,000	35 430 720	
26 Microsurfacing	I	80,000			17029
Highway Aid			80,000	35 430 720	
27 Dry Milling	I	80,000			17030
Highway Aid			80,000	35 430 720	
Total - Public Works		**11,505,558**	**11,505,558**		

Table 27 (Cont'd).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Parks & Recreation					
28 Pool Site Improvements (Design)	I	10,000			19011
Committed Fund Balance - Other CIP			10,000	18 453 720	
29 Pool Painting	I	16,000			19012
Committed Fund Balance - Other CIP			16,000	18 453 720	
30 Shade Canopy Replacements	E	20,000			19013
Committed Fund Balance - Other CIP			20,000	18 453 740	
31 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	
32 Nottingham & VM Berm Enhancement	L	217,651			17058
Restricted Fund balance - Excel Settlement			217,651	18 454 750	
33 Biddle Mission Park Stream Restoration	L	205,000			18050
Capital Projects - Bonds			205,000	18 454 750	
34 1 Ton Truck	V	50,000			19014
Capital Projects - Bonds			50,000	18 454 760	
35 Second Floor Upgrades	B	136,000			17053
Committed Fund Balance - Other CIP			136,000	18 458 730	
36 Replace Ceiling in MP4	B	8,100			17055
Committed Fund Balance - Other CIP			6,826	18 458 730	
Capital Projects - Bonds			1,274	18 458 730	
37 Gymnasium AC	B	165,000			18049
Capital Projects - Bonds			165,000	18 458 730	
Total - Parks & Recreation		**876,751**	**876,751**		
Department of Water Resources					
38 Penn Street Tank Recoat	I	308,500			17037
Water Fund - Bonds			308,500	6 44P 720	
39 Construct New Sludge Transfer Station	B	125,000			19015
Water Fund - Bonds			125,000	6 44P 730	
40 Replace Valve Vault Pits/Mag Meters	E	15,000			19016
Water Fund - Bonds			15,000	6 44P 740	

Table 27 (Cont'd).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
41 New Scag Mower	E	10,000			19017
Water Fund - Cash			10,000	6 44P 740	
42 Cameras - Water Plant & Tank Sites	E	45,000			18058
Water Fund - Cash			45,000	6 44P 740	
43 Water Refrigerated Sampler	E	7,000			19018
Water Fund - Cash			7,000	6 44P 740	
44 Water System Rehabilitation	I	2,810,871			17036
Water Fund - Bonds			1,668,000	6 449 720	
Water Fund - Cash			1,142,871	6 449 720	
45 Excel Stormwater Diversion	I	80,000			17045
Restricted Fund Balance - Excel Settlement			50,000	7 447 720	
Stormwater Fund - Bonds			30,000	7 447 720	
46 Cherry & Louther Stormwater Improv.	I	179,200			17046
State - DEP Stormwater BMP Grant			143,400	7 447 720	
Stormwater Fund - Bonds			17,900	7 447 720	
Private Donation - Dickinson College			17,900	7 447 720	
47 Chesapeake Bay PRP Improv. Projects	I	30,000			18035
Stormwater Fund - Bonds			30,000	7 447 720	
48 Stormwater - W. High Street Impov. (BMP)	I	100,000			17041
Stormwater Fund - Bonds			100,000	7 447 720	
49 Stormwater - Borough Facilities Imp. (BMF	I	40,000			17042
Stormwater Fund - Bonds			40,000	7 447 720	
50 Stormwater - PW Field Yard (BMP)	I	15,000			17043
Stormwater Fund - Bonds			15,000	7 447 720	
51 Stormwater - Bicycle Safe Grates	I	5,000			17044
Stormwater Fund - Bonds			5,000	7 447 720	
52 Lamberton MS (S. Hanover) (BMP)	I	40,000			18034
Stormwater Fund - Bonds			40,000	7 447 720	
53 Stormwater Eng. Eval./Sys. Improv.	I	95,000			17040
Stormwater Fund - Bonds			95,000	7 447 720	
54 MS4 Utility Van	V	30,000			19019
Stormwater Fund - Bonds			30,000	7 447 760	

Table 27 (Cont'd).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
55 Lab Building Roof Replacement	B	25,000			19020
Sewer Fund - Bonds			14,592	8 42L 730	
Inter-Municipal Contribution - (M)			5,700	8 42L 730	
Inter-Municipal Contribution - (SM)			3,608	8 42L 730	
Inter-Municipal Contribution - (NM)			1,100	8 42L 730	
56 Wastewater Autoclave Steam Sterilizer	E	9,500			19021
Sewer Fund - Cash			5,545	8 42L 740	
Inter-Municipal Contribution - (M)			2,166	8 42L 740	
Inter-Municipal Contribution - (SM)			1,371	8 42L 740	
Inter-Municipal Contribution - (NM)			418	8 42L 740	
57 Wastewater Refrigerated Sampler	E	7,000			19022
Sewer Fund - Cash			4,086	8 42L 740	
Inter-Municipal Contribution - (M)			1,596	8 42L 740	
Inter-Municipal Contribution - (SM)			1,010	8 42L 740	
Inter-Municipal Contribution - (NM)			308	8 42L 740	
58 Lift Station #2 Hydrogen Peroxide Feed	E	160,000			18063
Sewer Fund - Bonds			113,984	8 42M 740	
Inter-Municipal Contribution - (SM)			46,016	8 42M 740	
59 Wilo Mixer Purchase (4 ea.)	E	40,000			19023
Sewer Fund - Bonds			23,348	8 42P 740	
Inter-Municipal Contribution - (M)			9,120	8 42P 740	
Inter-Municipal Contribution - (SM)			5,772	8 42P 740	
Inter-Municipal Contribution - (NM)			1,760	8 42P 740	
60 Internal Nitrate Recycle Pump	E	15,000			19024
Sewer Fund - Cash			8,755	8 42P 740	
Inter-Municipal Contribution - (M)			3,420	8 42P 740	
Inter-Municipal Contribution - (SM)			2,165	8 42P 740	
Inter-Municipal Contribution - (NM)			660	8 42P 740	
61 WWTP - Water Pump Replacement	E	75,000			19025
Sewer Fund - Bonds			43,777	8 42P 740	
Inter-Municipal Contribution - (M)			17,100	8 42P 740	
Inter-Municipal Contribution - (SM)			10,823	8 42P 740	
Inter-Municipal Contribution - (NM)			3,300	8 42P 740	
62 WWTP Sump Pump Replacement	E	92,000			19026
Sewer Fund - Bonds			53,700	8 42P 740	
Inter-Municipal Contribution - (M)			20,976	8 42P 740	
Inter-Municipal Contribution - (SM)			13,276	8 42P 740	
Inter-Municipal Contribution - (NM)			4,048	8 42P 740	

Table 27 (Cont'd).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
63 Rotork Valve Actuator	E	6,000			19027
Sewer Fund - Cash			3,502	8 42P 740	
Inter-Municipal Contribution - (M)			1,368	8 42P 740	
Inter-Municipal Contribution - (SM)			866	8 42P 740	
Inter-Municipal Contribution - (NM)			264	8 42P 740	
64 Grinder #2 for Sludge Pumps	E	35,000			19028
Sewer Fund - Bonds			20,429	8 42S 740	
Inter-Municipal Contribution - (M)			7,980	8 42S 740	
Inter-Municipal Contribution - (SM)			5,051	8 42S 740	
Inter-Municipal Contribution - (NM)			1,540	8 42S 740	
65 Bio-Solids Tractor Truck (Tr. 56)	V	135,000			18060
Sewer Fund - Bonds			78,799	8 42S 760	
Inter-Municipal Contribution - (M)			30,780	8 42S 760	
Inter-Municipal Contribution - (SM)			19,481	8 42S 760	
Inter-Municipal Contribution - (NM)			5,940	8 42S 760	
66 E. High Street Bridge Sewer Main Replace.	I	28,000			18038
Sewer Fund - Bonds			28,000	8 425 720	
67 Letort Interceptor Rehabilitation	I	6,010,500			17035
Sewer Fund - Bonds			4,295,704	8 425 720	
Inter-Municipal Contribution - (M)			397,895	8 425 720	
Inter-Municipal Contribution - (SM)			1,057,848	8 425 720	
Inter-Municipal Contribution - (NM)			259,053	8 425 720	
68 Sewer System Rehabilitation	I	1,650,000			17034
Sewer Fund - Bonds			1,092,450	8 425 720	
Townships Contribution - (SM)			557,550	8 425 720	
Total - Water Resources		**12,223,571**	**12,223,571**		
Grand Total		**25,070,930**	**25,070,930**		

Table 27 (Cont'd).			
KEY			
Fund		**Type**	
Water	6	Infrastructure Improvements	720
Stormwater	7	Buildings	730
Sewer	8	Machinery & Equipment	740
Solid Waste	9	Land Improvements	750
Capital Projects	18	Vehicles	760
Parking	32		
Highway Aid	35		
Department/Function			
Finance Operations	402	Stormwater Operations	447
Information Technology	407	Water Line Maintenance	449
Public Works Administration	408	Swimming Pool	453
Borough Hall	409	Parks Mantenance	454
Fire	411	Community Center	458
Code Enforcement	413	Police Administration	41A
Sewer Collection	425	Police Patrol	41P
Solid Waste Collection & Disposal	427	Sewer Lab	42L
Public Works Field Operations	430	Lift Stations	42M
Traffic Control	433	Wastewater Treatment Plant	42P
Parking Operations	445	Bio-Solids Removal	42S
Parking Garage	446	Water Treatment Plant	44P
Other			
(M) - Middlesex			
(SM) - South Middleton			
(NM) - North Middleton			

2019-2023 CAPITAL IMPROVEMENT PLAN

Carlisle's five-year capital improvements plan (CIP) totals over $75.4 million and involves 133 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 68 projects in 2019 constituting the $25 million capital budget (the first year of the 2019-2023 CIP) count as 68 project-years in the CIP.

More than $39 million of CIP expenditures (50.7%) will be funded by bond proceeds. Water and sewer fund projects account for $50.2 million (66.6%) 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 $190,000 in CIP funds. All six projects are related to information technology purchases such as servers, scanners, cameras, software and switches.

- **Finance** - The department of finance has 17 project-years totaling $804,415 in the CIP. Sixteen 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.

- **Fire Department** – The fire department plans to spend $857,000 in CIP funds. The two projects include the P25 radio system ($107,000), and the purchase of a fire engine ($750,000)

- **Police Department** – The police department has 10 project-years totaling $811,000 in the CIP. This includes on-going police vehicle purchases ($445,000), an MPSAC Truck Enforcement Vehicle purchase ($ 100,000), and an HVAC upgrade and new roof for police headquarters ($250,000).

- **Public Works** - The department of public works has 63 project-years totaling $20,379,901 in the CIP. The department's CIP funding crosses six funds: capital projects, highway aid, water, stormwater, sewer, and solid waste; and involves seven different program activities: field operations, code enforcement, street lighting, street cleaning, traffic control, and facilities management. The following is a summary by type of asset:

    - Equipment – fifteen (14) project-years totaling $1,199,491 including purchases ranging in price from a traffic signal upgrades ($350,000) to borough building HVAC replacement ($435,000),

    - Infrastructure Improvements – 34 project-years totaling nearly $3.7 million. Projects consist of street improvements including milling, paving, crack sealing, micro-surfacing, and curb ramp upgrades ($3 million).

    - Improvements to Land – 3 project-years totaling nearly $14.3 million. The tax increment financing project , also known as the urban redevelopment plan, stretches across three years and is projected to cost nearly $14.3 million when completed. This project is discussed further in the capital budget section.

    - Vehicles – 11 vehicles totaling nearly $788,000 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 $1,009,000 in the five-year CIP. Ten of those projects are slated for completion in 2019 including: upgrades to the second floor and the addition of air conditioning at the community center ($301,000), Nottingham and Valley Meadows berm enhancement ($217,651), and Biddle Mission stream restoration ($205,000).

- **Water Resources** –The department of water resources has 75 project-years in the CIP totaling more than $51.3 million. The major cost-drivers are the Sewer System Rehabilitation ($13,353,000), Letort Interceptor Rehabilitation ($6,010,500), Water System Rehabilitation Project ($11,921,742), and a $9.5 million "placeholder" in 2022 for the autothermal thermophilic aerobic digestion (ATAD) project. ATAD is a method designed to produce a pasteurized class-A bio-solids removal product at the wastewater treatment plant.

Table 28.

2019-2023 Capital Improvements Plan
Summary by Department

Department	2019	2020	2021	2022	2023	Total	%
Administration	19,000	50,000	-	8,000	113,000	190,000	0.3%
Finance	353,050	106,300	120,000	65,000	160,065	804,415	1.1%
Fire	-	-	-	857,000	-	857,000	1.1%
Police	93,000	198,000	339,000	90,000	91,000	811,000	1.1%
Public Works	11,505,558	6,190,343	785,000	994,000	905,000	20,379,901	27.0%
Parks & Recreation	876,751	28,950	42,150	25,000	36,910	1,009,761	1.3%
Water Resources	12,223,571	9,327,371	6,458,800	16,665,000	6,710,000	51,384,742	68.1%
Total	**25,070,930**	**15,900,964**	**7,744,950**	**18,704,000**	**8,015,975**	**75,436,819**	

Table 29.

2019-2023 Capital Improvements Plan
Summary by Fund

Fund	2019	2020	2021	2022	2023	Total	%
Water	3,572,560	3,953,637	3,985,275	3,900,992	3,500,000	18,912,464	25.1%
Stormwater	676,779	521,968	509,700	152,016	210,000	2,070,463	2.7%
Sewer	8,539,189	5,003,266	2,095,075	12,644,992	3,000,000	31,282,522	41.5%
Solid Waste	51,500	-	-	-	-	51,500	0.1%
Capital Projects	10,591,852	5,715,793	464,900	1,376,000	445,910	18,594,455	24.6%
Parking	353,050	106,300	120,000	50,000	160,065	789,415	1.0%
Highway Aid	1,286,000	600,000	570,000	580,000	700,000	3,736,000	5.0%
Total	**25,070,930**	**15,900,964**	**7,744,950**	**18,704,000**	**8,015,975**	**75,436,819**	

Table 30.

2019-2023 Capital Improvements Plan
Summary by Type

Type	2019	2020	2021	2022	2023	Total	%
Equipment	1,825,021	560,950	879,800	2,476,000	1,717,410	7,459,181	9.9%
Infrastructure Improvements	12,428,071	9,548,196	6,291,150	15,087,000	6,045,965	49,400,382	65.5%
Building	727,100	20,000	250,000	-	7,500	1,004,600	1.3%
Vehicle	318,020	635,000	324,000	1,141,000	231,000	2,649,020	3.5%
Land Improvements	9,772,718	5,136,818	-	-	14,100	14,923,636	19.8%
Total	**25,070,930**	**15,900,964**	**7,744,950**	**18,704,000**	**8,015,975**	**75,436,819**	

Table 31.

2019-2023 Capital Improvements Plan

No.	Item	Type	2019	2020	2021	2022	2023	Total	Fund	Func.	Source
	Administration										
1	MAIL Server	E	-	30,000	-	-	-	30,000	18	407	Bonds
2	CPD File Server	E	19,000	-	-	-	-	19,000	18	407	Bonds
3	Springbrook Server	E	-	-	-	8,000	-	8,000	18	407	Bonds
4	Borough Hall & CPD Firewalls	E	-	20,000	-	-	-	20,000	18	407	Bonds
5	Microsoft Office	E	-	-	-	-	38,000	38,000	18	407	Cash
6	Phone System	E	-	-	-	-	75,000	75,000	18	407	Bonds
	Total		**19,000**	**50,000**	**-**	**8,000**	**113,000**	**190,000**			
	Finance										
7	Pomfret Street Lot Pavement	I	-	51,625	-	-	-	51,625	32	445	Bonds
8	Pomfret Street General Improvements	I	-	16,200	-	-	-	16,200	32	445	Cash
9	Pomfret Street Landscaping/Stormwater	L	-	13,475	-	-	-	13,475	32	445	Cash
10	Smart Meters Program	E	178,030	-	-	-	75,000	253,030	32	445	Cash
11	Polaris GEM E2	V	16,020	-	-	-	-	16,020	32	445	Cash
12	Resealing	I	-	25,000	-	-	-	25,000	32	445	Cash
13	E. Louther St. N Pavement	I	-	-	-	-	54,015	54,015	32	445	Bonds
14	E. Louther St. N General Improvements	I	-	-	-	-	16,950	16,950	32	445	Cash
15	E. Louther St. N Landscaping/Stormwater	L	-	-	-	-	14,100	14,100	32	445	Cash
16	Vehicle - Water Meter Reading/Parking	V	-	-	-	30,000	-	30,000	6/32	445	Bonds
17	Garage Pay-in-Lane Station	E	45,000	-	-	-	-	45,000	32	446	Bonds
18	Garage - Cameras on Floors & Elevator	E	14,000	-	-	-	-	14,000	32	446	Cash
19	Garage - Maint. on Cameras	E	-	-	20,000	-	-	20,000	32	446	Cash
20	LED Light Fixtures in Garage	E	-	-	-	35,000	-	35,000	32	446	Cash
21	Garage Repairs & Preventative Maint.	I	100,000	-	100,000	-	-	200,000	32	446	Bonds
	Total		**353,050**	**106,300**	**120,000**	**65,000**	**160,065**	**804,415**			
	Fire										
22	P25 Radio Project	E	-	-	-	107,000	-	107,000	18	411	Bonds
23	Fire Engine	V	-	-	-	750,000	-	750,000	18	411	Bonds
	Total		**-**	**-**	**-**	**857,000**	**-**	**857,000**			
	Police										
24	Roof	B	-	-	100,000	-	-	100,000	18	41A	Bonds
25	HVAC	B	-	-	150,000	-	-	150,000	18	41A	Bonds
26	Interview Room Improvements	E	6,000	-	-	-	-	6,000	18	41A	Cash
27	Police Firearm Replacement	E	-	10,000	-	-	-	10,000	18	41P	Cash
28	New Vehicles - Replace Two Per Year	V	87,000	88,000	89,000	90,000	91,000	445,000	18	41P	Cash
29	MPSAC Truck Enforcement Vehicle	V	-	100,000	-	-	-	100,000	18	41P	Bonds
	Total		**93,000**	**198,000**	**339,000**	**90,000**	**91,000**	**811,000**			

Table 31 (Cont'd).

2019-2023 Capital Improvements Plan

No.	Item	Type	2019	2020	2021	2022	2023	Total	Fund	Func.	Source
	Public Works										
30	Compost Facility Improvements	L	51,500	-	-	-	-	51,500	9	427	Bonds
31	Admin. Staff Car	V	-	-	-	40,000	-	40,000	18	408	Bonds
32	Urban Redevelopment Plan (TIF)	L	9,239,567	5,123,343	-	-	-	14,362,910	18/35	413	Cash
33	Codes Pick-up Truck (Tr. 98)	V	-	-	-	33,000	-	33,000	18	413	Bonds
34	Codes Pick-up Truck (Tr. 94)	V	-	-	-	33,000	-	33,000	18	413	Bonds
35	Prewet System	E	-	-	15,000	-	-	15,000	18	430	Bonds
36	Asphalt Sealing Machine	E	-	-	-	25,000	-	25,000	18	430	Bonds
37	Rod Hammer Breaker Attachment	E	-	-	-	55,000	-	55,000	18	430	Bonds
38	Tailgate Compaction Roller	E	-	-	-	14,000	-	14,000	18	430	Bonds
39	Molly Pitcher Cemetery	I	25,000	25,000	25,000	25,000	25,000	125,000	18	430	Cash
40	Street Paving	I	250,000	230,000	220,000	230,000	350,000	1,280,000	18/35	430	Cash
41	Curb Ramp Upgrades	I	200,000	180,000	170,000	170,000	200,000	920,000	35	430	Cash
42	Crack Sealing	I	19,000	20,000	20,000	20,000	20,000	99,000	35	430	Cash
43	Micro surfacing	I	80,000	80,000	80,000	80,000	40,000	360,000	35	430	Cash
44	Dry Milling	I	80,000	90,000	80,000	80,000	90,000	420,000	35	430	Cash
45	10-Ton Dump Truck (Tr. 15)	V	-	-	-	165,000	-	165,000	18	430	Bonds
46	Replace Garbage Truck (Truck #9)	V	-	-	-	-	100,000	100,000	18	430	Bonds
47	Replace Street Repair Utility Van (Truck #35)	V	-	-	-	-	40,000	40,000	18	430	Bonds
48	Skid Loader Grapple Bucket	E	5,200	-	-	-	-	5,200	18	430	Cash
49	Road Diet Pavement Markings	I	66,000	-	-	-	40,000	106,000	18	433	Cash
50	Roadway Roundabouts	I	200,000	200,000	-	-	-	400,000	18	433	Bonds
51	West/Willow/WBR/Traff. Sig. Upgrade	E	155,000	-	-	-	-	155,000	18	433	Bonds
52	Pomfret/Sprg. Gdn. Traff. Sig. Upgrade	E	40,000	-	-	-	-	40,000	18	433	Bonds
53	Orange/High Traff. Sig. Upgrade	E	155,000	-	-	-	-	155,000	18	433	Cash
54	Traffic Counter Equipment	E	16,000	-	-	-	-	16,000	18	433	Cash
55	Hanover/High LED Street Lights	E	-	40,000	-	-	-	40,000	18	434	Bonds
56	Borough Building HVAC Replacement	E	435,000	-	-	-	-	435,000	Split*	Split*	Bonds
57	Borough Hall Security Improvements	B	268,000	-	-	-	-	268,000	Split*	Split*	Bonds
58	Loader	E	213,682	-	-	-	-	213,682	Split*	Split*	Bonds
59	Pull-Behind Air Compressor	E	-	-	-	24,000	-	24,000	Split*	Split*	Cash
60	12,500 GVWR Dump Truck	V	-	85,000	-	-	-	85,000	Split*	Split*	Bonds
61	Pickup Truck w/ Snowplow (Tr. 12)	V	-	47,000	-	-	-	47,000	Split*	Split*	Bonds
62	3/4 Ton Pickup w/ Snowplow (Tr. 24)	V	-	-	50,000	-	-	50,000	Split*	Split*	Bonds
63	39000 GVWR Dump Truck (Tr. 27)	V	-	-	125,000	-	-	125,000	Split*	Split*	Bonds
64	Platform Truck	V	-	70,000	-	-	-	70,000	Split*	Split*	Bonds
65	Skid Loader Broom	E	6,609	-	-	-	-	6,609	Split*	Split*	Cash
	Total		**11,505,558**	**6,190,343**	**785,000**	**994,000**	**905,000**	**20,379,901**			
	Parks & Recreation										
66	Pool Site Improvements (Design)	L	10,000	-	-	-	-	10,000	18	453	Cash
67	Pool Painting	I	16,000	-	-	-	-	16,000	18	453	Cash
68	Shade Canopy Replacements	E	20,000	-	-	-	-	20,000	18	453	Cash
69	Disc Mower	E	-	8,950	-	-	-	8,950	18	454	Cash
70	Kubota F3990 Tractor	E	-	-	-	25,000	-	25,000	18	454	Bonds
71	Goodyear Park Bridge Replacement	I	-	-	42,150	-	-	42,150	18	454	Bonds
72	Biddle Mission Park Stream Restore.	L	205,000	-	-	-	-	205,000	18	454	Bonds
73	LeTort Park Pavilion Renovations	L	49,000	-	-	-	-	49,000	18	454	Cash
74	1 Ton Truck	V	50,000	-	-	-	-	50,000	18	454	Bonds
75	Rooftop HVAC Unit for P&R Office Area	E	-	-	-	-	10,710	10,710	18	454	Bonds
76	Gatehouse Ductless HVAC System	E	-	-	-	-	18,700	18,700	18	454	Bonds
77	Gatehouse Stair Reconfiguration	B	-	-	-	-	7,500	7,500	18	454	Bonds
78	Nottingham & VM Berm Enhancement	L	217,651	-	-	-	-	217,651	18	454	Cash
79	Replace Ceiling in MP4	B	8,100	-	-	-	-	8,100	18	458	Cash
80	Second Floor Upgrades	B	136,000	-	-	-	-	136,000	18	458	Cash
81	Enlarge Multi-Purpose Room (MP4/MP5)	B	-	20,000	-	-	-	20,000	18	458	Cash
82	Gymnasium AC	B	165,000	-	-	-	-	165,000	18	458	Bonds
	Total		**876,751**	**28,950**	**42,150**	**25,000**	**36,910**	**1,009,761**			
	Water Resources										
83	Sewer System Rehabilitation	I	1,650,000	4,339,000	1,832,000	2,532,000	3,000,000	13,353,000	8	425	Bonds
84	Letort Interceptor Rehabilitation	I	6,010,500	-	-	-	-	6,010,500	8	425	Bonds
85	E. High St. Bridge Sewer Main Replacement	I	28,000	-	-	-	-	28,000	8	425	Bonds
86	MS4 Utility Van	V	30,000	-	-	-	-	30,000	7	447	Bonds
87	SW Engineering Eval./Sys. Improvements	I	95,000	100,000	100,000	100,000	110,000	505,000	7	447	Bonds
88	W. High Street Stormwater Improv.(BMP)	I	100,000	200,000	-	-	-	300,000	7	447	Bonds
89	Lamberton MS (S. Hanover) (BMP)	I	40,000	100,000	-	-	-	140,000	7	447	Bonds
90	Borough Facilities (BMP)	I	40,000	40,000	-	-	40,000	120,000	7	447	Bonds

Table 31 (Cont'd).

2019-2023 Capital Improvements Plan

No.	Item	Type	2019	2020	2021	2022	2023	Total	Fund	Func.	Source
	Water Resources										
91	PW Field Yard (BMP)	I	15,000	20,000	-	-	-	35,000	7	447	Bonds
92	Bicycle Safe Storm Grates	I	5,000	5,000	-	-	-	10,000	7	447	Cash
93	Chesapeake Bay PRP Impl. Projects	I	30,000	40,000	45,000	50,000	60,000	225,000	7	447	Bonds
94	Thornwald Park (BMP)	I	-	-	350,000	-	-	350,000	7	447	Bonds
95	Cherry & Louther Stormwater Improvements	I	179,200	-	-	-	-	179,200	7	447	Cash
96	Excel Stormwater Diversion	I	80,000	-	-	-	-	80,000	7	447	Cash
97	Water System Rehabilitation Projects	I	2,810,871	2,810,871	2,300,000	2,000,000	2,000,000	11,921,742	6	449	Bonds
98	Water Meter Replacement	E	-	200,000	200,000	1,500,000	1,500,000	3,400,000	6	449	Cash
99	Wastewater Lab BOD Incubator	E	-	-	9,800	-	-	9,800	8	42L	Cash
100	Sprinter 2500 Cargo Van	V	-	45,000	-	-	-	45,000	8	42L	Bonds
101	Wastewater Refrigerated Sampler	E	7,000	-	-	-	-	7,000	8	42L	Cash
102	Wastewater Autoclave Steam Sterilizer	E	9,500	-	-	-	-	9,500	8	42L	Cash
103	Lab Building Roof Replacement	B	25,000	-	-	-	-	25,000	8	42L	Bonds
104	Pump Station Truck Replacement (Tr. 61)	V	-	-	60,000	-	-	60,000	8	42M	Bonds
105	Lift Station #2 Hydrogen Peroxide Feed	E	160,000	-	-	-	-	160,000	8	42M	Bonds
106	Rotork Valve Actuator	E	6,000	-	-	-	-	6,000	8	42P	Cash
107	Disinfection Alternative	E	-	-	-	500,000	-	500,000	8	42P	Bonds
108	Wastewater Plant Filter Panel Replacements	E	-	252,000	-	-	-	252,000	8	42P	Cash
109	WWTP Sump Pump Replacement	E	92,000	-	-	-	-	92,000	8	42P	Bonds
110	Wastewater - JD Loader Replacement	E	-	-	-	45,000	-	45,000	8	42P	Bonds
111	WWTP - Water Pump Replacement	E	75,000	-	-	-	-	75,000	8	42P	Bonds
112	Roadway Paving	I	-	100,000	-	-	-	100,000	8	42P	Bonds
113	Internal Nitrate Recycle Pump	E	15,000	-	-	-	-	15,000	8	42P	Cash
114	Wilo Mixer Purchase (4 ea.)	E	40,000	-	-	-	-	40,000	8	42P	Bonds
115	Bio Solids Tractor Truck (Tr.56)	V	135,000	-	-	-	-	135,000	8	42S	Bonds
116	Bio Solids Backhoe	E	-	-	135,000	-	-	135,000	8	42S	Bonds
117	Grinder #2 for Sludge Pumps	E	35,000	-	-	-	-	35,000	8	42S	Bonds
118	Digester Mixer & Motor	E	-	-	-	60,000	-	60,000	8	42S	Bonds
119	ATAD Project	I	-	-	-	9,500,000	-	9,500,000	8	42S	Bonds
120	Bio Solids 15 Ton Dump Truck	V	-	200,000	-	-	-	200,000	8	42S	Bonds
121	Wastewater Lab Refrigerator	E	-	-	-	8,000	-	8,000	6	44L	Cash
122	Water Refrigerated Sampler	E	7,000	-	-	-	-	7,000	6	44P	Cash
123	Pump House Piping Replacements	E	-	-	500,000	-	-	500,000	6	44P	Bonds
124	Cameras - Water Plant & Tank Sites	E	45,000	-	-	-	-	45,000	6	44P	Cash
125	New Scag Mower	E	10,000	-	-	-	-	10,000	6	44P	Cash
126	New Chemical Feed Pumps	E	-	-	-	70,000	-	70,000	6	44P	Bonds
127	Transmission Line Replacement	I	-	875,500	-	-	-	875,500	6	44P	Bonds
128	Headrace Improvements	I	-	-	927,000	-	-	927,000	6	44P	Bonds
129	Penn Street Tank Recoat	I	308,500	-	-	-	-	308,500	6	44P	Bonds
130	Ridge Street Tank Recoat	I	-	-	-	300,000	-	300,000	6	44P	Bonds
131	Construct New Sludge Transfer Station	B	125,000	-	-	-	-	125,000	6	44P	Bonds
132	Replace Valve Vault Pits/Mag Meters	E	15,000	-	-	-	-	15,000	6	44P	Bonds
	Total		**12,223,571**	**9,327,371**	**6,458,800**	**16,665,000**	**6,710,000**	**51,384,742**			
	Grand Total		**25,070,930**	**15,900,964**	**7,744,950**	**18,704,000**	**8,015,975**	**75,436,819**			

* Split: Funds (6 ,7, 8, 18) Functions (402, 409, 425,447)

Key		
Fund 1 = General Fund	Function 402 = Finance	Function 447 = Stormwater Operations
Fund 6 = Water Fund	Function 407 = Information Technology	Function 449 = Water Lines Maintenance
Fund 8 = Sewer Fund	Function 408 = Public Works Administration	Function 453 = Swimming Pool
Fund 9 = Solid Waste Fund	Function 409 = Borough Hall Maintenance	Function 454 = Parks Maintenance
Fund 18 = Capital Projects Fund	Function 411 = Fire Department	Function 458 = Community Center
Fund 32 = Parking Fund	Function 413 = Code Enforcement	Function 41A = Police Administration
Fund 35 = Highway Aid Fund	Function 425 = Sewer Collection System	Function 41P = Police Investigation
	Function 427 = Solid Waste Collection & Disposal	Function 42L = Sewer Lab
	Function 430 = Public Works Field Operations	Function 42M = Lift Stations
	Function 433 = Traffic Control	Function 42P = Wastewater Treatment Plant
	Function 434 = Street Lighting	Function 42S = Bio-Solids Removal
	Function 445 = Parking Operations	Function 44L = Water Lab
	Function 446 = Parking Garage	Function 44P = Water Treatment Plant

Table 32.

2019-2023 Capital Improvements Plan
Summary of Borrowing Needs

Series	Water	Stormwater	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	-	1,492,147	-	-	754,804	-	2,246,951
2020	-	-	-	-	-	-	-
2021	3,934,645	360,000	-	-	1,543,506	136,640	5,974,791
2022	-	-	11,267,756	-	-	-	11,267,756
2023	-	-	-	-	-	-	-
Total	**9,459,259**	**1,852,147**	**21,753,796**	**90,000**	**5,681,191**	**365,640**	**39,202,033**

OVERVIEW

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

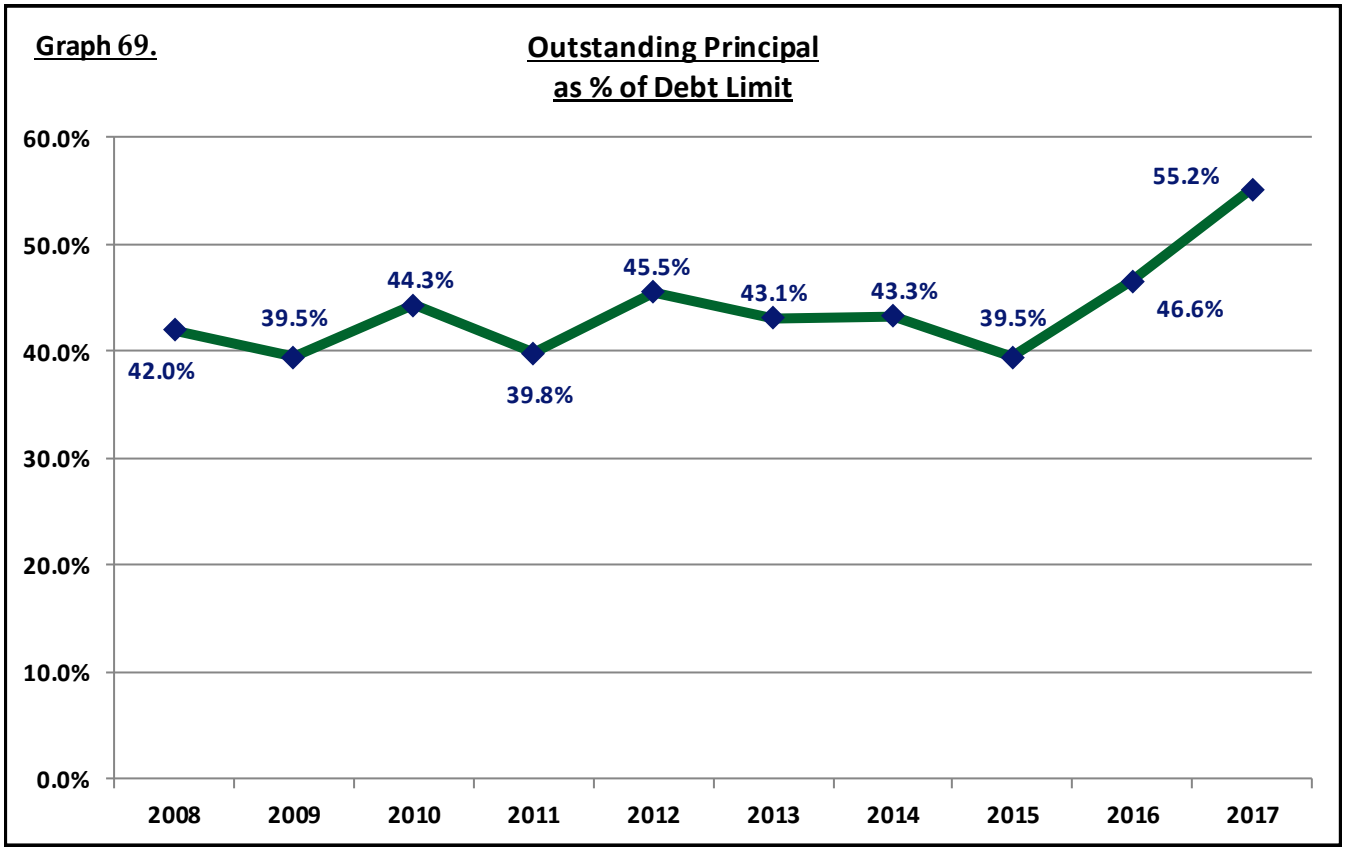
Under state law, the Borough's debt is exempt from personal property taxes in the state. Interest on the debt is also exempt from state corporate net income taxes and from personal income taxation by the state or by any of its political subdivisions.

Debt issued by the Borough complies with the state's Local Government Unit Debt Act (53 Pa. C.S. § 8001 *et. seq.)*. Included in the act are limitations on incurring debt unless that debt is approved by the voters of the municipality. Municipalities are prohibited from incurring any new non-electoral debt if the aggregate net principal amount of the new non-electoral debt, together with all other net non-electoral debt outstanding, would cause the total non-electoral debt to exceed 250% of the municipalities borrowing base. The borrowing base is the arithmetic average of total revenues received for the three preceding fiscal years. Below is the debt limit calculation for 2017, the last year calculated by an independent auditor during the annual financial audit of the Borough's financial statements.

Debt Limit Calculation		
Average Borrowing Base Revenue		
	$ 21,347,769	2015 Revenue
	$ 22,190,871	2016 Revenue
+	$ 23,651,953	2017 Revenue
	$ 67,190,593	3-Year Revenue Total
÷	3	Number of Years
	$ 22,396,864	**Average Borrowing Base Revenue**
Legal Debt Limit		
	$ 22,396,864	**Average Borrowing Base Revenue**
x	250.0%	Debt Limit Percentage
	$ 55,992,161	**Debt Limit**
-	30,896,001	Existing Debt Applicable to Debt Limit
	$ 25,096,160	**Legal Debt Margin**

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 during 2017. 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 1, 2018 is included in the table below.

Table 33.

Debt Issues By Fund

Debt Series	Total	General	Capital Projects	Water	Sewer	Solid Waste	Parking
2015	4,998,000	-	-	-	4,998,000	-	-
2016	5,349,997	471,300	-	1,128,546	3,686,075	231	63,845
2017A	9,440,089	-	2,048,094	3,452,658	3,643,322	83,254	212,761
2017B	13,940,000	3,756,746	-	4,841,123	4,786,402	-	555,729
Total	33,728,086	4,228,046	2,048,094	9,422,327	17,113,799	83,485	832,335

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 the Borough'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:

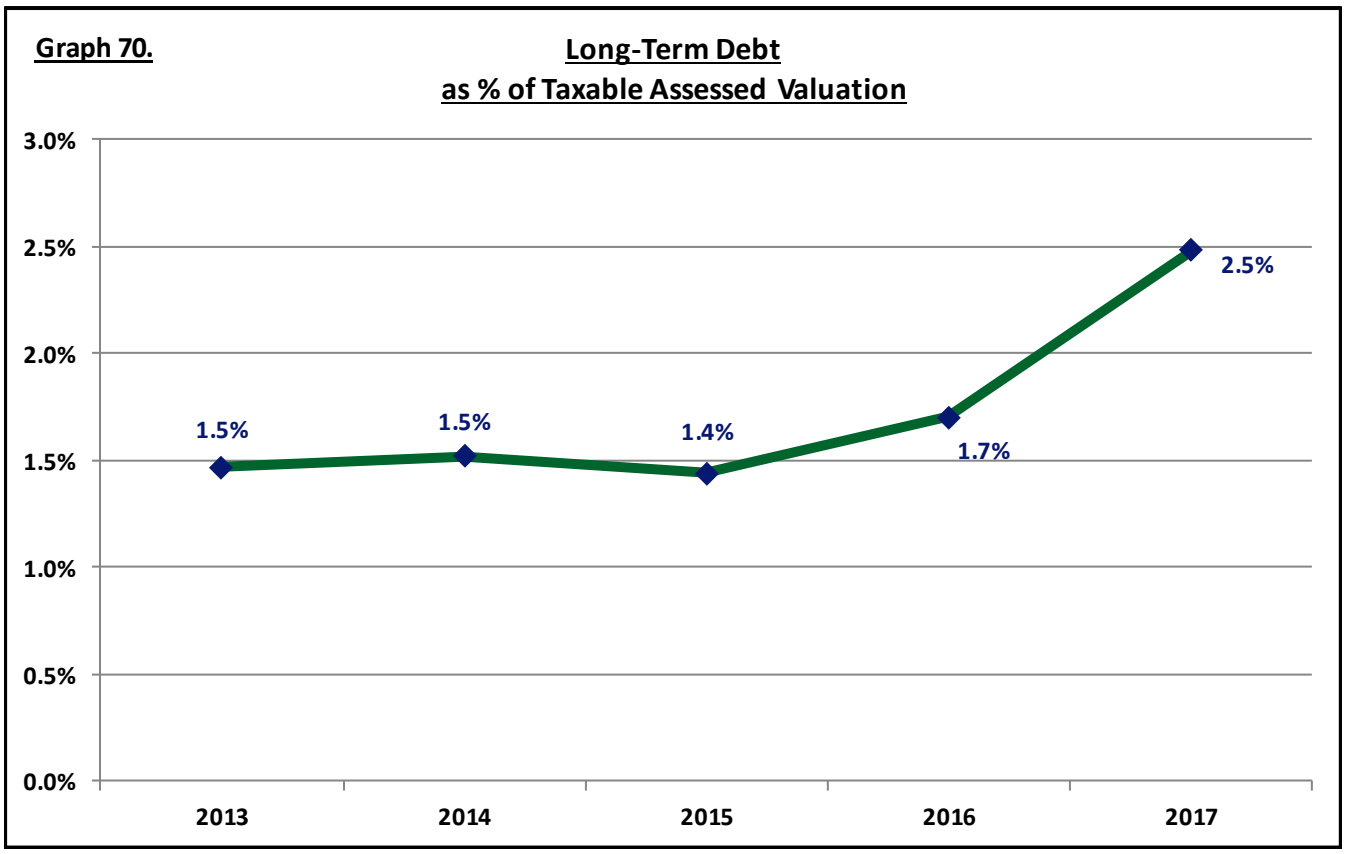


Table 34.

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
12/31/2019	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	162,222	671,056	615,425	1,899,800
12/31/2026	200,620	673,651	615,175	1,887,600
12/31/2027	660,200	-	616,675	1,203,200
12/31/2028	660,020	-	612,431	738,400
12/31/2029	660,060	-	617,531	270,400
12/31/2030	660,280	-	616,725	-
12/31/2031	660,640	-	620,100	-
12/31/2032	660,120	-	613,100	-
12/31/2033	659,700	-	443,550	-
12/31/2034	660,320	-	443,650	-
12/31/2035	659,940	-	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:	7,047,384	5,739,400	13,067,813	17,341,450

Table 35.

General Fund Debt Service

Fiscal Year Ended	8.81% G.O. Note Series of 2016	27.24% G.O. Bond Series of 2017B
12/31/2019	118,941	386,108
12/31/2020	67,309	601,395
12/31/2021	47,119	672,107
12/31/2022	47,704	668,299
12/31/2023	47,297	670,901
12/31/2024	58,776	443,141
12/31/2025	59,116	417,576
12/31/2026	59,345	338,635
12/31/2027	-	215,854
12/31/2028	-	132,469
12/31/2029	-	48,510
12/31/2030	-	-
12/31/2031	-	-
12/31/2032	-	-
12/31/2033	-	-
12/31/2034	-	-
12/31/2035	-	-
12/31/2036	-	-
12/31/2037	-	-
12/31/2038	-	-
12/31/2039	-	-
12/31/2040	-	-
12/31/2041	-	-
12/31/2042	-	-
TOTAL:	505,607	4,594,997
Principal:	471,300	3,756,746
Interest:	34,307	838,251

Table 36.

Capital Projects Fund Debt Service

Fiscal Year Ended	22.03% G.O. Note Series of 2017A
12/31/2019	171,187
12/31/2020	170,975
12/31/2021	170,524
12/31/2022	169,835
12/31/2023	168,906
12/31/2024	172,246
12/31/2025	170,615
12/31/2026	169,014
12/31/2027	170,761
12/31/2028	168,003
12/31/2029	169,568
12/31/2030	170,571
12/31/2031	171,546
12/31/2032	167,896
12/31/2033	23,899
12/31/2034	23,904
12/31/2035	23,894
12/31/2036	23,867
12/31/2037	23,824
12/31/2038	24,034
12/31/2039	23,950
12/31/2040	23,851
12/31/2041	24,004
12/31/2042	23,864
TOTAL:	2,620,736
Principal:	2,048,094
Interest:	572,642

Table 37.

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
12/31/2019	284,807	204,832	461,429
12/31/2020	161,172	204,832	632,881
12/31/2021	112,828	204,602	683,402
12/31/2022	114,229	204,142	681,300
12/31/2023	113,253	203,451	684,387
12/31/2024	140,740	204,832	751,339
12/31/2025	141,555	203,566	728,164
12/31/2026	142,102	204,372	651,600
12/31/2027	-	204,096	415,345
12/31/2028	-	203,609	254,896
12/31/2029	-	205,209	93,342
12/31/2030	-	204,231	-
12/31/2031	-	205,324	-
12/31/2032	-	204,001	-
12/31/2033	-	204,185	-
12/31/2034	-	204,231	-
12/31/2035	-	204,139	-
12/31/2036	-	203,909	-
12/31/2037	-	203,540	-
12/31/2038	-	205,336	-
12/31/2039	-	204,622	-
12/31/2040	-	203,771	-
12/31/2041	-	205,083	-
12/31/2042	-	203,886	-
TOTAL:	1,210,686	4,903,800	6,038,084
Principal:	1,128,546	3,452,658	4,841,123
Interest:	82,140	1,451,142	1,196,961

Table 38.

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
12/31/2019	123,939	930,241	216,149	416,863
12/31/2020	123,914	526,423	216,149	555,376
12/31/2021	123,889	368,521	215,906	578,686
12/31/2022	123,865	373,096	215,421	590,491
12/31/2023	123,840	369,910	214,692	594,189
12/31/2024	123,816	459,689	216,149	649,701
12/31/2025	162,222	462,348	214,813	716,620
12/31/2026	200,620	464,136	215,663	897,365
12/31/2027	660,200	-	215,372	572,001
12/31/2028	660,020	-	214,859	351,035
12/31/2029	660,060	-	216,547	128,548
12/31/2030	660,280	-	215,515	-
12/31/2031	660,640	-	216,668	-
12/31/2032	660,120	-	215,272	-
12/31/2033	659,700	-	215,466	-
12/31/2034	660,320	-	215,515	-
12/31/2035	659,940	-	215,418	-
12/31/2036	-	-	215,175	-
12/31/2037	-	-	214,786	-
12/31/2038	-	-	216,681	-
12/31/2039	-	-	215,928	-
12/31/2040	-	-	215,029	-
12/31/2041	-	-	216,413	-
12/31/2042	-	-	215,150	-
TOTAL:	7,047,384	3,954,366	5,174,736	6,050,875
Principal:	4,998,000	3,686,075	3,643,322	4,786,402
Interest:	2,049,384	268,291	1,531,414	1,264,473

Table 39.

Parking Fund Debt Service

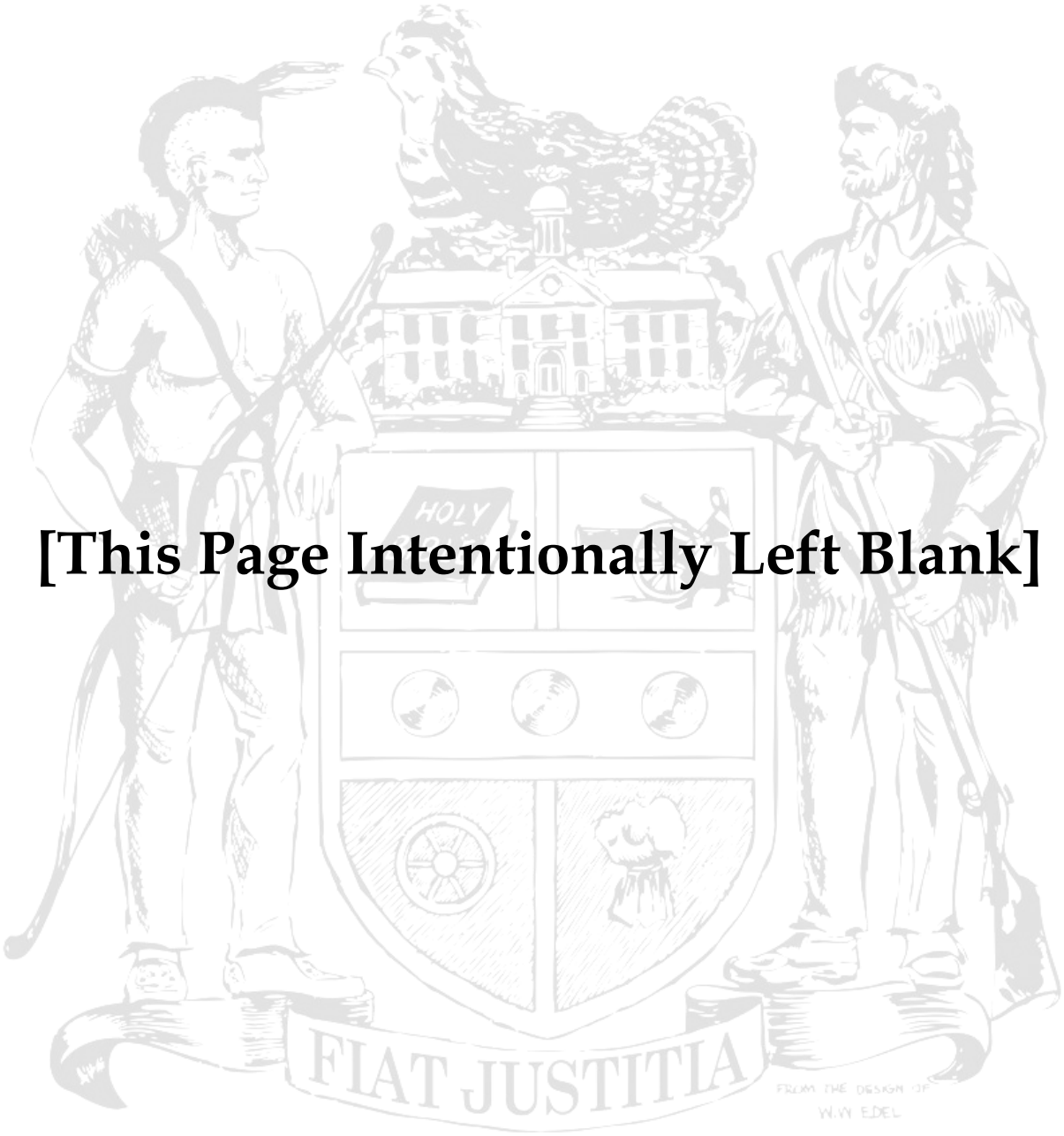
Fiscal Year Ended	1.19% G.O. Note Series of 2016	2.30% G.O. Bond Series of 2017A	4.11% G.O. Bond Series of 2017B
12/31/2019	16,113	19,052	65,250
12/31/2020	9,118	19,024	113,547
12/31/2021	6,383	18,970	131,605
12/31/2022	6,462	18,887	129,460
12/31/2023	6,407	18,778	129,823
12/31/2024	7,962	19,189	50,370
12/31/2025	8,008	18,997	37,440
12/31/2026	8,039	18,778	-
12/31/2027	-	19,008	-
12/31/2028	-	18,658	-
12/31/2029	-	18,837	-
12/31/2030	-	18,981	-
12/31/2031	-	19,091	-
12/31/2032	-	18,639	-
12/31/2033	-	-	-
12/31/2034	-	-	-
12/31/2035	-	-	-
12/31/2036	-	-	-
12/31/2037	-	-	-
12/31/2038	-	-	-
12/31/2039	-	-	-
12/31/2040	-	-	-
12/31/2041	-	-	-
12/31/2042	-	-	-
TOTAL:	68,494	264,888	657,494
Principal:	63,845	212,761	555,729
Interest:	4,649	52,127	101,765

Table 40.

Solid Waste Fund Debt Service

Fiscal Year Ended	0.01% G.O. Note Series of 2016	0.90% G.O. Bond Series of 2017A
12/31/2019	58	7,455
12/31/2020	33	7,444
12/31/2021	23	7,423
12/31/2022	23	7,391
12/31/2023	23	7,348
12/31/2024	29	7,509
12/31/2025	29	7,434
12/31/2026	29	7,348
12/31/2027	-	7,438
12/31/2028	-	7,301
12/31/2029	-	7,371
12/31/2030	-	7,427
12/31/2031	-	7,470
12/31/2032	-	7,293
12/31/2033	-	-
12/31/2034	-	-
12/31/2035	-	-
12/31/2036	-	-
12/31/2037	-	-
12/31/2038	-	-
12/31/2039	-	-
12/31/2040	-	-
12/31/2041	-	-
12/31/2042	-	-
TOTAL:	247	103,652
Principal:	231	83,254
Interest:	17	20,398

APPENDICES



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Full-Time Employee Summary

Table 41.

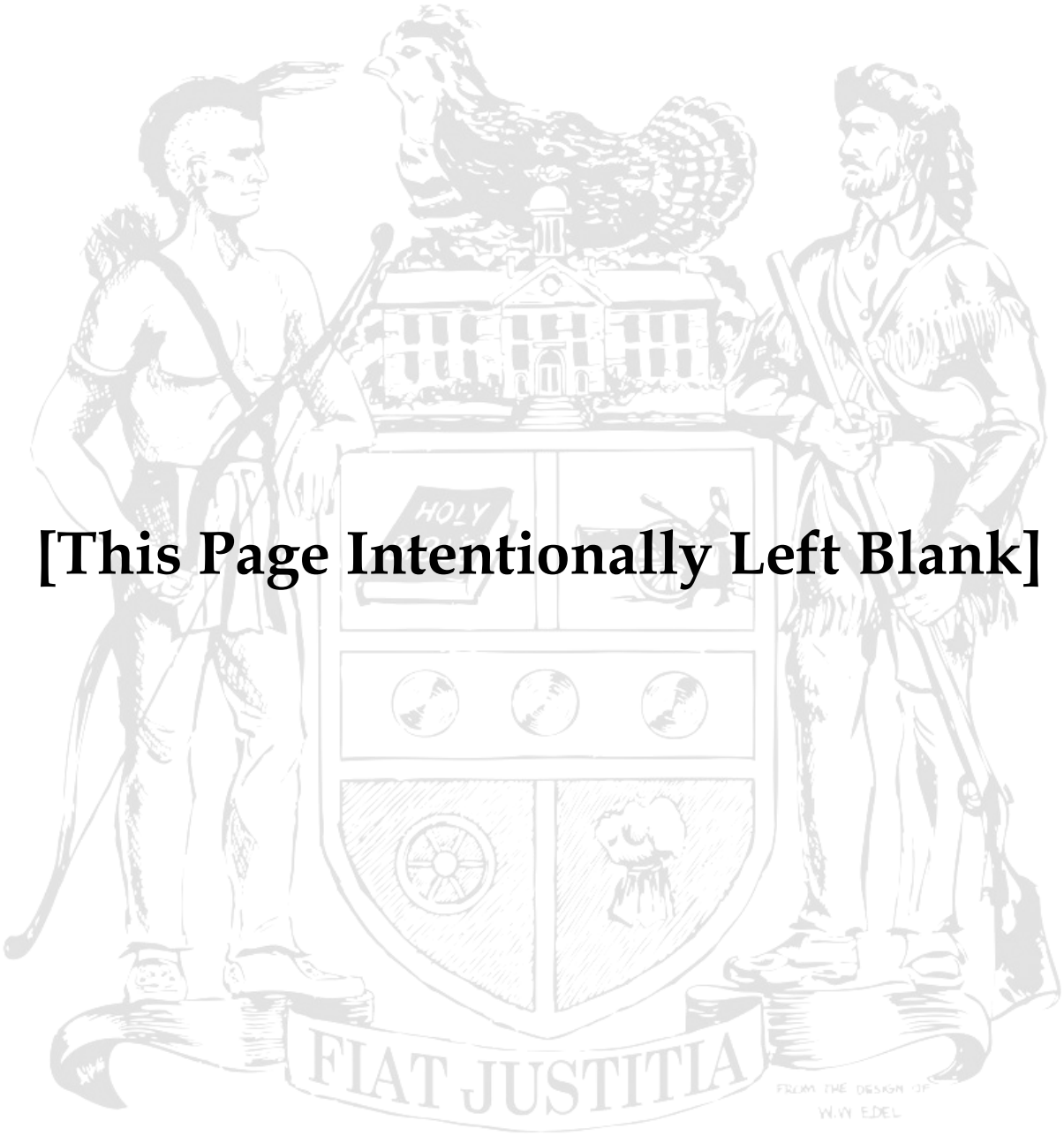
Full-Time Employees Summary Schedule

Department/Function	2015	2016	2017	2018	2019
Administration					
Borough Manager's Office	3	3	3	4	4
Human Resources/Risk Management	1	1	1	1	1
Sub-total	4	4	4	5	5
Finance					
Finance Operations	5	5	5	5	4
Tax Collection	0	0	1	1	1
Parking	1	1	1	1	2
Utility Billing & Collection	1	1	1	1	1
Sub-total	7	7	8	8	8
Fire					
Fire - (Part-Time Only)	-	-	-	-	-
Sub-total	-	-	-	-	-
Police					
Administration	6	6	6	6	6
Investigation	4	4	4	4	4
Patrol	24	24	24	24	26
Sub-total	34	34	34	34	36
Public Works					
Administration & Engineering	4	4	4	4	4
Code Enforcement	4	4	4	4	4
Field Operations	24	24	24	24	6
Street Cleaning	-	-	-	-	1
Traffic	2	2	2	2	2
Sub-total	34	34	34	34	17
Parks & Recreation					
Administration	3	3	3	3	2
Recreation Services	1	1	1	1	2
Parks Maintenance	4	4	4	4	4
Sub-total	8	8	8	8	8
Water Resources					
Stormwater Operations	-	-	-	-	4
Water Treatment & Distribution	9	9	9	9	13
Wastewater Treatment & Collection	9	9	9	9	13
Lift Stations	-	-	-	-	1
Laboratory	5	5	5	5	6
Bio-Solids	1	1	1	1	3
Sub-total	24	24	24	24	40
Total	**111**	**111**	**112**	**113**	**114**

Full-Time Employee Changes:

In 2019 there was a net increase of 1 full-time employee. The changes related to employee attrition with a reduction in a full-time Auto-Mechanic (Field Operations) and a full-time Receptionist (Finance Operations). The Borough did create three new positions including an MS4 Coordinator (Stormwater Operations) to help comply with regulatory requirements and two additional police officers (Patrol).

It should be noted that numbers for 2019 may appear different from previous years however this is due to a restructuring in the Borough among departments and reassignment of personnel.



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BOROUGH OF CARLISLE

FINANCIAL TRENDS
NET POSITION BY COMPONENT
2013-2017
(accrual basis of accounting)

Schedule 1

	Fiscal Year				
	2017	**2016**	**2015 [a]**	**2014**	**2013**
Governmental activities					
Net investment in capital assets	$ 15,154,103	$ 13,410,957	$ 12,697,315	$ 11,989,362	$ 11,996,855
Restricted	3,775,262	2,888,319	1,905,409	1,661,790	1,280,889
Unrestricted	3,370,210	3,392,972	4,830,596	4,684,908	4,618,890
Total governmental activities net position	$ 22,299,575	$ 19,692,248	$ 19,433,320	$ 18,336,060	$ 17,896,634
Business-type activities					
Net investment in capital assets	$ 14,961,292	$ 19,806,889	$ 21,331,813	$ 22,961,322	$ 23,674,750
Unrestricted	20,626,513	13,515,836	10,998,309	8,682,416	7,162,959
Total business-type activities net position	$ 35,587,805	$ 33,322,725	$ 32,330,122	$ 31,643,738	$ 30,837,709
Primary government					
Net investment in capital assets	$ 30,115,395	$ 33,217,846	$ 34,029,128	$ 34,950,684	$ 35,671,605
Restricted	3,775,262	2,888,319	1,905,409	1,661,790	1,280,889
Unrestricted	23,996,726	16,908,808	15,828,905	13,367,324	11,781,849
Total primary government net position	$ 57,887,380	$ 53,014,973	$ 51,763,442	$ 49,979,798	$ 48,734,343

[a] 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
2013-2017
(accrual basis of accounting)

Schedule 2

	Fiscal Year				
	2017	**2016**	**2015**	**2014**	**2013**
Program Revenues					
Governmental Activities:					
Charges for Services:					
General government	$ 334,429	$ 530,175	$ 306,102	$ 293,713	$ 430,867
Public safety	801,510	664,413	694,933	725,235	781,414
Public services	120,919	63,094	44,446	38,798	40,218
Parks and recreation	288,916	308,928	347,134	298,667	271,819
Operating grants and contributions	1,287,039	1,283,339	1,259,460	1,304,787	1,599,715
Capital grants and contributions	2,942,801	1,162,135	929,627	1,103,549	932,994
Total governmental activities program revenues	5,775,614	4,012,084	3,581,702	3,764,749	4,057,027
Business-type Activities:					
Charges for Services:					
Water	4,405,919	4,184,024	4,093,002	3,970,748	3,490,867
Sewer	6,703,342	6,087,099	5,527,954	5,398,185	4,979,628
Parking	680,576	671,278	629,194	592,635	504,637
Solid Waste	810,308	670,597	657,019	599,122	597,397
Operating grants and contributions	46,971	35,146	39,938	62,465	101,137
Capital grants and contributions	118,723	62,111	241,649	46,207	81,037
Total business-type activities program revenues	12,765,839	11,710,255	11,188,756	10,669,362	9,754,703
Total primary government program revenues	$ 18,541,453	$ 15,722,339	$ 14,770,458	$ 14,434,111	$ 13,811,730
Expenses					
Governmental Activities:					
General government	$ 1,791,013	$ 1,303,148	$ 1,232,564	$ 1,416,153	$ 1,385,330
Public safety	5,929,571	6,000,082	5,603,645	5,459,908	5,623,928
Public services	1,985,119	2,648,369	2,240,600	2,208,735	2,085,120
Parks and recreation	1,145,391	1,182,586	1,082,679	1,028,150	1,064,555
Conservation and community development	354,101	243,669	397,077	419,715	589,086
Interest on long-term debt	216,089	151,944	157,743	166,114	200,896
Total governmental activities expenses	11,421,284	11,529,798	10,714,308	10,698,775	10,948,915
Business-type Activities:					
Water	$ 4,257,603	$ 4,091,163	$ 3,866,185	$ 3,736,745	$ 3,674,170
Sewer	5,871,507	5,459,634	5,477,005	5,282,663	5,279,620
Parking	575,388	522,117	517,686	465,084	422,840
Solid Waste	717,530	727,257	688,792	683,205	716,329
Total business-type activities expenses	11,422,028	10,800,171	10,549,668	10,167,697	10,092,959
Total primary government expense	$ 22,843,312	$ 22,329,969	$ 21,263,976	$ 20,866,472	$ 21,041,874

BOROUGH OF CARLISLE

FINANCIAL TRENDS
CHANGES IN NET POSITION
2013-2017
(accrual basis of accounting)

Schedule 2 (Continued)

	Fiscal Year				
	2017	**2016**	**2015**	**2014**	**2013**
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Real estate	$ 4,900,014	$ 4,636,777	$ 4,616,320	$ 4,611,089	$ 4,671,594
Earned income	2,089,313	1,933,846	1,865,042	1,925,605	2,029,280
Real estate transfer	332,300	259,974	600,243	239,041	386,226
Other	840,858	794,947	757,100	779,368	694,660
Investment earnings	59,625	41,814	10,918	10,842	16,850
Miscellaneous	32,019	109,284	111,166	26,904	19,906
Transfers	(1,132)	-	-	(219,397)	14,856
Total governmental activities	8,252,997	7,776,642	7,960,789	7,373,452	7,833,372
Business-type Activities:					
Investment earnings	82,307	41,331	8,123	5,866	4,773
Gain on sale of capital asset	7,053	17,864	10,950	17,265	33,215
Miscellaneous	830,777	23,324	26,359	61,836	423,023
Transfers	1,132	-	-	219,397	(14,856)
Total business-type activities	921,269	82,519	45,432	304,364	446,155
Total primary government	$ 9,174,266	$ 7,859,161	$ 8,006,221	$ 7,677,816	$ 8,279,527
Change in Net Position					
Governmental activities	$ 2,607,327	$ 258,928	$ 828,183	$ 439,426	$ 941,484
Business-type activities	2,265,080	992,603	684,520	806,029	107,899
Total primary government	$ 4,872,407	$ 1,251,531	$ 1,512,703	$ 1,245,455	$ 1,049,383

Source: DOF compilation of data.

BOROUGH OF CARLISLE

FINANCIAL TRENDS
FUND BALANCES
2013-2017
(modified accrual basis of accounting)

Schedule 3

	Fiscal Year				
	2017	**2016**	**2015**	**2014**	**2013**
General Fund					
Nonspendable	$ 467,390	$ 315,062	$ 303,198	$ 348,915	$ 294,066
Spendable					
Restricted	78,364	1,682,519	641,228	547,936	162,891
Committed	594,364	3,865,506	2,551,650	2,565,376	55,607
Assigned	404,213	429,213	433,813	597,500	17,000
Unassigned	5,554,601	888,381	2,230,983	2,508,370	4,835,056
Reserved	-	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	-	-	-	-	-
Total General Fund	7,098,932	7,180,681	6,160,872	6,568,097	5,364,620
All Other Governmental Funds					
Restricted	3,696,898	1,205,800	1,264,181	1,113,854	1,117,998
Reserved	-	-	-	-	-
Unreserved	-	-	-	-	-
Total All Other Governmental Funds	3,696,898	1,205,800	1,264,181	1,113,854	1,117,998
Total Governmental Funds	$ 10,795,830	$ 8,386,481	$ 7,425,053	$ 7,681,951	$ 6,482,618

Source: DOF compilation of data.

BOROUGH OF CARLISLE

FINANCIAL TRENDS
CHANGES IN FUND BALANCES
2013-2017
(modified accrual basis of accounting)

Schedule 4

	Fiscal Year				
	2017	**2016**	**2015**	**2014**	**2013**
Revenues					
Real estate	$ 5,006,110	$ 4,671,284	$ 4,657,470	$ 4,596,658	$ 4,638,189
Earned income	2,022,555	1,908,801	1,829,589	1,968,913	1,859,764
Real estate transfer	332,300	259,974	600,243	239,041	386,226
Other taxes	827,336	780,753	742,444	763,919	680,015
Licenses and permits	852,460	622,317	491,213	500,148	589,654
Fines and forfeits	146,529	158,871	186,816	194,348	223,413
Investment income	59,625	41,814	10,918	10,842	16,850
Rents	65,176	61,100	70,335	72,080	61,390
Intergovernmental	3,848,910	2,491,977	1,769,988	1,774,800	2,406,810
Charges for services	256,656	287,878	308,312	253,192	223,654
Other	515,220	473,313	807,869	343,460	600,554
Total revenues	13,932,877	11,758,082	11,475,197	10,717,401	11,686,519
Expenditures					
General government	1,136,972	1,269,990	1,175,464	1,304,287	1,309,805
Public safety	7,573,884	5,962,703	6,331,307	5,265,141	5,259,574
Public services	2,310,652	2,149,503	1,801,269	1,731,455	1,643,060
Parks and recreation	1,671,909	1,945,141	922,966	988,899	1,295,093
Conservation and community development	462,562	255,277	422,213	433,963	590,664
Refund of prior year receipts	-	-	-	-	-
Debt service:					
Bond issue costs	-	-	-	-	-
Principal	492,782	492,821	446,595	439,231	305,020
Interest and fiscal charges	212,653	137,288	146,346	143,846	227,146
Total expenditures	13,861,414	12,212,723	11,246,160	10,306,822	10,630,362
Excess of revenues over/(under) expenditures	71,463	(454,641)	229,037	410,579	1,056,157
Other Financing Sources (Uses)					
Transfers in	3,098,586	190,569	105,481	190,989	121,723
Transfers out	(3,099,718)	(190,569)	(105,481)	(410,386)	(106,867)
Proceeds from sale of property	15,349	78,283	109,209	18,900	17,786
Refund of prior year expenditures	-	-	-	-	-
Bond reallocation	-	-	(605,764)	-	-
Bond discount/issue costs	-	-	-	-	-
Proceeds from issuance of bonds	6,208,108	1,959,285	10,620	989,251	4,397,198
Bond Premium	669,967	-	-	-	-
Payment to refund bond	(4,554,406)	(621,499)	-	-	(4,279,680)
Total other financing sources (uses)	2,337,886	1,416,069	(485,935)	788,754	150,160
Net change in fund balances	$ 2,409,349	$ 961,428	($ 256,898)	$ 1,199,333	$ 1,206,317
Debt service as a percentage of non-capital expenditu	6.1%	6.1%	6.0%	6.4%	5.4%
Debt service as a percentage of total expenditures	5.1%	5.2%	5.3%	5.7%	5.0%

Source: DOF compilation of data.

BOROUGH OF CARLISLE

REVENUE CAPACITY
ASSESSED VALUE AND EXEMPTIONS
2008-2017

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)
2017	$ 1,953,893,400	$ 507,038,700	26.0%	$1,446,854,700	0.28%	3.50	0.44
2016	1,947,489,000	504,732,700	25.9%	1,442,756,300	1.01%	3.275	0.22
2015	1,937,063,700	508,795,200	26.3%	1,428,268,500	-0.17%	3.275	0.22
2014	1,928,046,730	497,336,500	25.8%	1,430,710,230	-0.63%	3.275	0.22
2013	1,931,196,600	491,391,400	25.4%	1,439,805,200	0.37%	3.275	0.22
2012	1,916,182,800	481,665,500	25.1%	1,434,517,300	-0.35%	3.058	0.00
2011	1,919,045,100	479,440,200	25.0%	1,439,604,900	23.14%	3.058	0.00
2010	1,601,748,320	432,652,530	27.0%	1,169,095,790	-0.05%	3.570	0.00
2009	1,600,843,540	431,147,350	26.9%	1,169,696,190	1.61%	3.080	0.00
2008	1,557,885,360	406,722,630	26.1%	1,151,162,730	1.64%	2.810	0.00

Source: DOF compilation of data.

BOROUGH OF CARLISLE

REVENUE CAPACITY
DIRECT AND OVERLAPPING TAX RATES
2008-2017
(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
2017	3.058	0.437	3.495	2.195	0.166	2.361	14.037	19.893	17.57%
2016	3.058	0.217	3.275	2.195	0.143	2.338	13.641	19.254	17.01%
2015	3.058	0.217	3.275	2.195	0.143	2.338	13.244	18.857	17.37%
2014	3.058	0.217	3.275	2.195	0.143	2.338	12.933	18.546	17.66%
2013	3.058	0.217	3.275	2.131	0.143	2.274	12.606	18.155	18.04%
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%

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

REVENUE CAPACITY
PRINCIPAL PROPERTY TAXPAYERS
2008 and 2017

Schedule 7

	2017			2008		
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%	$ 38,100,000	1	3.3%
Carlisle Commons LLC	37,838,000	2	2.6%			
Allen Distribution	30,704,500	3	2.1%	27,023,330	3	2.3%
Carlisle Corporation	22,675,000	4	1.6%	28,769,550	2	2.5%
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%	15,640,000	5	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%			
Key Distribution Center				18,075,000	4	1.6%
RA Carlisle, LLC				13,348,710	6	1.2%
Kimco Carlisle LP				10,388,300	7	0.9%
Cedar-Carlisle LLC				10,000,000	8	0.9%
IAC Carlisle LLC				8,980,720	9	0.8%
Home Depot USA Inc				8,000,000	10	0.7%
Total	$ 221,195,500		15.3%	$ 178,325,610		15.5%
Total Taxable Assessed Value	$ 1,446,854,700			$ 1,151,162,730		

BOROUGH OF CARLISLE

REVENUE CAPACITY
PROPERTY TAX LEVIES AND COLLECTIONS
2008-2017

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
2017	$ 4,415,984	$ 631,053	5,047,037	$ 4,948,035	98.0%	n/a	$ 4,948,035	98.0%
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%

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

BOROUGH OF CARLISLE

DEBT CAPACITY
RATIOS OF OUTSTANDING DEBT
2008-2017

Schedule 9

Fiscal Year	Governmental Activities: General Obligation Bonds	Governmental Activities: General Obligation Note	Business-Type Activities: General Obligation Bonds	Business-Type Activities: General Obligation Notes	Total Primary Government	Percentage of Personal Income	Per Capita
2017	$ 6,208,107	$ 549,351	$ 18,451,893	$ 10,685,650	35,895,001	6.89%	1,888
2016	-	5,596,538	-	19,407,966	25,004,504	4.81%	1,320
2015	714,893	4,056,956	7,359,460	8,644,622	20,775,931	4.13%	1,098
2014	787,277	5,028,220	8,104,914	8,063,510	21,983,921	4.36%	1,162
2013	856,138	4,411,248	8,813,890	7,331,170	21,412,446	4.43%	1,139
2012	876,987	4,579,810	9,025,880	7,360,192	21,842,869	4.52%	1,162
2011	699,924	4,704,479	9,537,496	3,156,431	18,098,330	3.83%	966
2010	685,301	4,930,367	5,285,727	8,248,466	19,149,861	4.05%	1,025
2009	5,943,792	-	8,864,901	2,111,164	16,919,857	3.63%	919
2008	7,147,095	-	9,589,575	1,020,001	17,756,671	4.51%	964

Source: DOF analysis of data.

BOROUGH OF CARLISLE

DEBT CAPACITY
RATIOS OF GENERAL BONDED DEBT
2008-2017

Schedule 10

Fiscal Year	General Obligation Bonds	General Obligation Note	Total	Percentage of Actual Taxable Value [(a)] of Property	Per Capita
2017	$ 24,660,000	$ 11,235,001	35,895,001	2.48%	1,888
2016	-	25,004,504	25,004,504	1.73%	1,320
2015	8,074,353	12,701,571	20,775,924	1.45%	1,098
2014	8,892,191	13,091,730	21,983,921	1.54%	1,162
2013	9,670,028	11,742,418	21,412,446	1.49%	1,139
2012	9,902,867	11,940,002	21,842,869	1.52%	1,162
2011	10,237,420	7,860,910	18,098,330	1.26%	966
2010	5,971,028	13,178,833	19,149,861	1.64%	1,025
2009	14,808,693	2,111,164	16,919,857	1.45%	919
2008	16,736,670	1,020,001	17,756,671	1.54%	964

[(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	$ 6,757,458	100.0%	$ 6,757,458
Overlapping			
Carlisle Area School District	60,140,000	44.7%	26,882,580
Cumberland County	37,830,000	6.0%	2,269,800
Total Overlapping Debt	97,970,000		29,152,380
Total	$ 104,727,458		$ 35,909,838

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

Source: DOF analysis of 2017 borough, county, and school district data.

BOROUGH OF CARLISLE

DEBT CAPACITY
LEGAL DEBT MARGIN INFORMATION
2013-2017

Schedule 12

Legal Debt Margin Calculation for Fiscal Year 2017

Borrowing Base Revenues:	
2015	$21,347,769
2016	22,190,871
2017	23,651,953
	$67,190,593
Average Borrowing Base Revenue	$22,396,864
Debt Limit Percentage	250.0%
Debt Limit	$55,992,161
Less: Total Amount of Debt Applicable to Debt Limit	30,896,001
Legal Debt Margin	$25,096,160

	Fiscal Year				
	2017	**2016**	**2015**	**2014**	**2013**
Debt Limit	$55,992,161	$53,520,993	$51,934,423	$50,831,658	$49,723,355
Total Amount of Debt Applicable to Debt Limit	30,896,001	24,948,728	20,530,809	21,983,921	21,412,446
Legal Debt Margin	$25,096,160	$28,572,265	$31,403,614	$28,847,737	$28,310,909
Total Amount of Debt Applicable to Debt Limit as a percentage of debt limit	55.18%	46.61%	39.53%	43.25%	43.06%

Source: DOF analysis of data.

BOROUGH OF CARLISLE

DEMOGRAPHIC AND ECONOMIC INFORMATION
DEMOGRAPHIC AND ECONOMIC STATISTICS
2008-2017

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]
2017	19,014	520,907,544	27,396	5,106	33	0.65%	4.20%
2016	18,945	519,775,020	27,436	5,101	34	0.67%	4.20%
2015	18,916	503,657,416	26,626	5,175	29	0.56%	4.20%
2014	18,916	485,952,040	25,690	5,080	33	0.65%	4.10%
2013	18,800	482,972,000	25,690	5,099	25	0.49%	6.50%
2012	18,800	476,091,200	25,324	4,852	42	0.87%	7.20%
2011	18,741	482,972,000	25,288	4,802	26	0.54%	7.20%
2010	18,682	482,972,000	25,288	4,782	32	0.67%	7.70%
2009	18,419	465,779,672	21,394	4,793	24	0.50%	7.80%
2008	18,419	394,056,086	21,394	4,593	45	0.98%	4.30%

[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
2008 and 2017

Schedule 14

	2017			2008		
Employer	**Employees**	**Rank**	**Percentage of Total Borough Employment**	**Employees**	**Rank**	**Percentage of Total Borough Employment**
HGSS	2,616	1	10.2%			
Dickinson College	2,054	2	8.0%	2,879	1	12.2%
Giant Foods, LLC	1,078	3	4.2%	2,807	2	11.9%
Carlisle Construction Materials	735	4	2.9%			
Cumberland County	707	5	2.7%	798	8	3.4%
United Parcel Service Inc	579	6	2.2%			
Carlisle Area School District	568	7	2.2%	1,079	6	4.6%
Ross Dress For Less Inc.	560	8	2.2%	951	7	4.0%
Staffmark Investment LLC	559	9	2.2%			
Alma Health LLC	518	10	2.0%			
Walmart Associates Inc.				2,146	3	9.1%
TYCO				1,554	4	6.6%
Manpower				1,521	5	6.4%
Lowe's				683	9	2.9%
Carlisle Tire and Wheel				653	10	2.8%
	9,974		38.7%	15,071		63.6%
Total Borough Employment	25,743			23,678		

Source: DOF analysis of Cumberland County Tax Bureau data.

BOROUGH OF CARLISLE

OPERATING INFORMATION
FULL-TIME EQUIVALENT EMPLOYEES BY OFFICE/DEPARTMENT/DIVISION
2013-2017

Schedule 15

Office/Department/Division	2017	2016	2015	2014	2013
General Government					
Borough Manager's Office	4.00	3.00	3.00	3.00	3.00
Department of Finance	6.50	6.50	5.00	5.00	5.50
Tax Collection	0.00	0.00	0.00	0.00	0.75
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	35.00	37.00	37.00
Fire Department	0.50	0.50	1.00	1.00	1.00
Public Works					
Administration & Engineering Division	4.00	4.00	5.00	5.00	5.00
Operations Division	23.00	23.00	8.00	9.50	9.50
Planning & Codes Division	5.00	5.00	4.00	4.00	4.00
Parks and Recreation	8.50	8.50	8.50	8.50	9.00
Water	8.00	9.00	15.00	16.50	16.50
Sewer	18.00	15.00	25.00	25.00	23.50
Parking	3.50	3.50	3.50	3.00	3.00
Total Employment	**117.00**	**114.00**	**114.00**	**118.50**	**118.75**

Source: DOF analysis of data.

BOROUGH OF CARLISLE

OPERATING INFORMATION
SERVICE INDICATORS BY FUNCTION/PROGRAM
2013-2017

Schedule 16

	2017	2016	2015	2014	2013
Function/Program					
General Government					
real estate tax certifications	782	702	713	n/a	920
Public Safety					
arrests	1,100	1,351	1,665	1,014	1,542
parking violations	6,863	5,636	13,053	15,627	7,108
traffic violations	1,610	1,962	2,312	2,221	2,355
calls for service	24,103	21,487	25,319	19,791	18,113
fire responses	456	534	597	547	567
building-related permits issued	655	918	1,031	831	1,014
Public Services					
miles of streets resurfaced	2.40	1.56	1.00	3.00	3.00
Parks and Recreation					
community pool attendance	17,316	20,017	19,770	17,085	19,099
number of seasonal programs	160	224	170	163	135
Water					
new connections	17	9	4	6	4
water main breaks	13	21	20	28	20
consumption (mgd)	2.34	2.69	2.92	2.48	2.05
Sewer					
sewage treatment (mgd)	2.58	2.96	3.22	3.37	2.91
Parking					
average daily parking meter revenue	714	877	660	579	527

Source: DOF compilation of data.

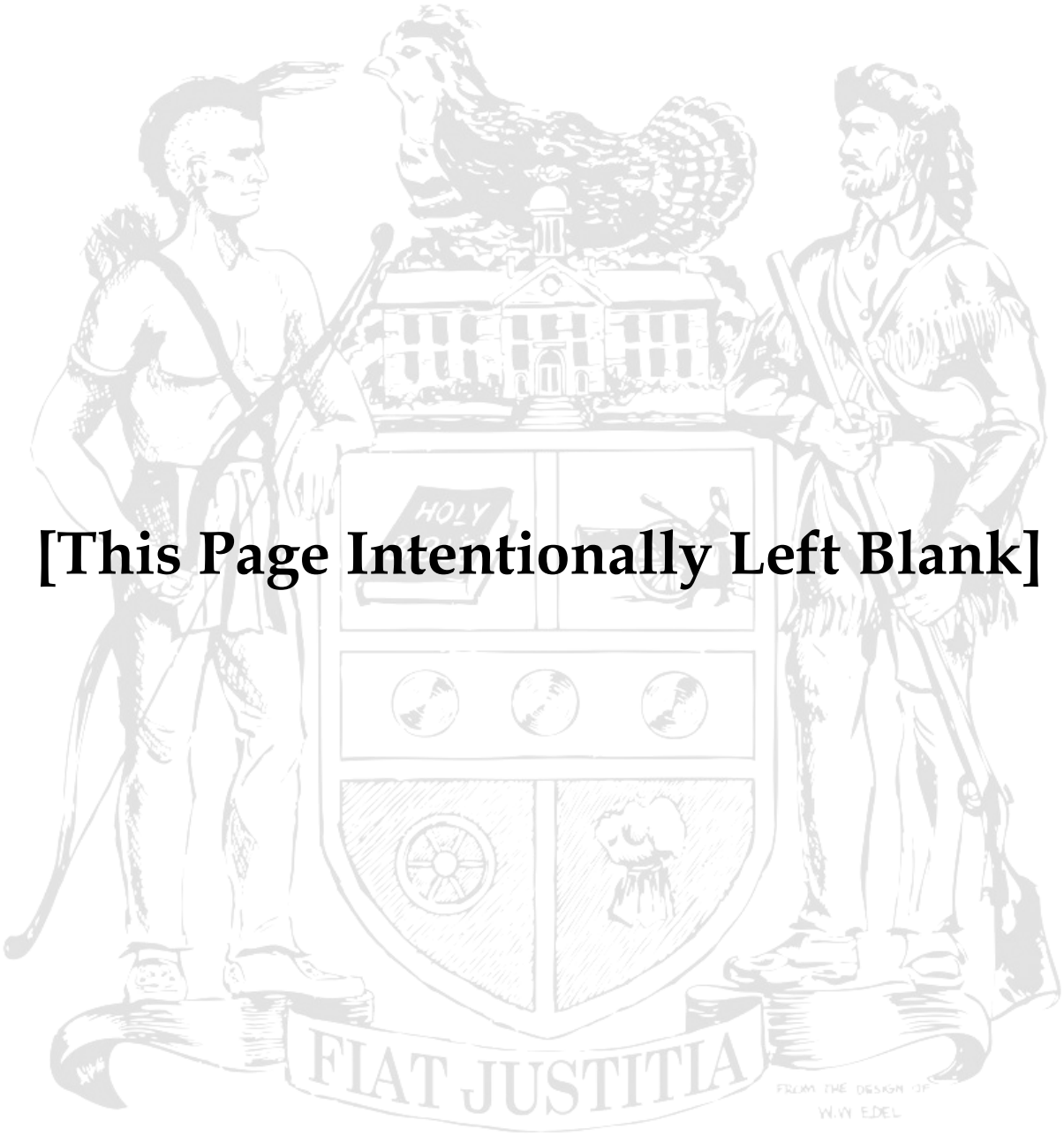
BOROUGH OF CARLISLE

OPERATING INFORMATION
CAPITAL ASSETS BY FUNCTION/PROGRAM
2013-2017

Schedule 17

Function/Program	2017	2016	2015	2014	2013
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	7
Public Services					
Borough streets (in miles)	56.7	56.7	56.7	56.7	56.3
Number of traffic lighted intersections	43	43	43	43	43
Parks and Recreation					
Number of parks	17	17	17	18	18
Acreage of park land	163	163	163	181	181
Number of community centers	1	1	1	1	1
Water					
Water mains (in miles)	77.2	77.2	77.2	76.5	76.5
Fire hydrants	564	564	564	557	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	69.5	68.9	68.9
Storm sewers (in miles)	28.5	28.5	28.5	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	664	654
Number of off-street metered spaces	132	132	132	132	132
Number of parking garages	1	1	1	1	1

Source: DOF compilation of data.



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Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
01	**GENERAL FUND**					
GENERAL FUND REVENUE						
000	**Real Property Taxes**					
01-000-30110-00000	REAL ESTATE TAX CURRENT	(4,238,716)	(4,281,276)	(4,324,930)	(4,411,538)	(4,411,538)
01-000-30140-00000	REAL ESTATE TAX DELINQUENT	(122,958)	(109,262)	(138,846)	(138,850)	(138,850)
01-000-30170-00000	REAL ESTATE TAX - FIRE TAX	(300,865)	(607,395)	(618,049)	(630,426)	(630,426)
01-000-30190-00000	FIRE TAX DELINQUENT	(8,745)	(8,178)	(7,000)	(8,500)	(8,500)
	Total Real Property Taxes	**(4,671,283)**	**(5,006,111)**	**(5,088,825)**	**(5,189,314)**	**(5,189,314)**
000	**Other Local Taxes**					
01-000-31010-00000	REAL ESTATE TRANSFER TAX	(259,974)	(332,300)	(365,000)	(330,000)	(330,000)
01-000-31021-00000	EARNED INCOME TAX CURRENT	(1,580,718)	(1,535,403)	(1,568,887)	(1,570,000)	(1,570,000)
01-000-31022-00000	EARNED INCOME TAX PRIOR	(328,083)	(487,152)	(315,800)	(330,000)	(330,000)
01-000-31051-00000	LOCAL SERVICES TAX	(709,016)	(751,907)	(699,076)	(710,000)	(710,000)
01-000-31061-00000	ADMISSIONS TAX	(68,789)	(72,238)	(68,789)	(70,500)	(70,500)
01-000-31070-00000	AMUSEMENT TAX	(2,948)	(3,191)	(2,948)	(3,200)	(3,200)
	Total Other Local Taxes	**(2,949,527)**	**(3,182,192)**	**(3,020,500)**	**(3,013,700)**	**(3,013,700)**
000	**Licenses & Permits**					
01-000-32161-00000	TRANSIENT MERCHANTS'	(1,750)	(1,900)	(1,750)	(1,800)	(1,800)
01-000-32180-00000	CABLE FRANCHISE	(311,027)	(294,641)	(305,000)	(300,000)	(300,000)
01-000-32210-00000	BUILDING PERMITS	(226,672)	(399,065)	(213,000)	(230,000)	(230,000)
01-000-32215-00000	ZONING PERMIT	(4,640)	(5,280)	(4,389)	(5,500)	(5,500)
01-000-32220-00000	PLUMBING PERMITS	(24,533)	(48,274)	(24,602)	(24,500)	(24,500)
01-000-32230-00000	PLUMBING LICENSES	(5,325)	(5,625)	(5,296)	(5,400)	(5,400)
01-000-32250-00000	SIGN PERMITS	(810)	(750)	(800)	(800)	(800)
01-000-32260-00000	SEWER PERMITS	(1,200)	(1,400)	(1,017)	(1,200)	(1,200)
01-000-32270-00000	ELECTRICAL PERMITS	(37,237)	(82,929)	(40,073)	(61,900)	(61,900)
01-000-32280-00000	STREET OCCUPANCY PERMITS	(6,130)	(8,595)	(7,139)	(7,000)	(7,000)
01-000-32281-00000	CURB & SIDEWALK PERMITS	(2,993)	(3,651)	(3,599)	(3,200)	(3,200)
	Total Licenses & Permits	**(622,317)**	**(852,109)**	**(606,665)**	**(641,300)**	**(641,300)**
000	**Fines & Forfeits**					
01-000-32282-00000	STREET VACATION FEES	-	(350)	-	(350)	(350)
01-000-32283-00000	CHICKEN PERMITS	-	-	-	(200)	(200)
01-000-32284-00000	RENTAL HOUSING INSPECTION PRGRM	-	-	-	(10)	(10)
01-000-33130-00000	OVERTIME PARKING	(51)	-	-	-	-
01-000-33140-00000	PARKING VIOLATIONS	(43,952)	(39,884)	(43,952)	(33,900)	(33,900)
01-000-33150-00000	DISTRICT JUSTICE FINES	(93,578)	(77,801)	(86,788)	(77,800)	(77,800)
01-000-33160-00000	FINES - STATE OF PA	(7,732)	(9,593)	(7,732)	(8,500)	(8,500)
01-000-33190-00000	FINES - MISCELLANEOUS	(13,558)	(19,251)	(49,624)	(50,000)	(50,000)
	Total Fines & Forfeits	**(158,870)**	**(146,879)**	**(188,096)**	**(170,760)**	**(170,760)**
000	**Interest & Rents**					
01-000-34110-00000	INTEREST INCOME-SAVINGS	(12,678)	(18,940)	(12,004)	(14,500)	(14,500)
01-000-34120-00000	INTEREST-CEMETERY TRUST	(2,847)	(2,120)	-	(2,500)	(2,500)
01-000-34140-00000	INTEREST INCOME - PLGIT	(372)	(2,868)	-	(5,740)	(5,740)
01-000-34141-00000	INTEREST - INVESTMENT	(10,471)	(9,794)	-	(10,000)	(10,000)
01-000-34142-00000	INTEREST - SHAFFER PARK	(1)	(0)	-	-	-
01-000-34143-00000	INTEREST - LLEBG	(8)	(20)	-	-	-
01-000-34144-00000	BOC 300TH CELEBRATION	(2)	(6)	-	-	-
01-000-34148-00000	INTEREST - OTHER	(117)	(451)	-	-	-
01-000-34210-00000	COMMUNITY CENTER RENTAL	(49,472)	(58,117)	(48,481)	(50,000)	(50,000)
01-000-34220-00000	BUILDING & GROUND RENTAL	(6,538)	(1,539)	(12,117)	(6,750)	(6,750)
01-000-34221-00000	LETORT RESERVATIONS	(5,090)	(5,520)	(5,267)	(5,300)	(5,300)
	Total Interest & Rents	**(87,596)**	**(99,375)**	**(77,869)**	**(94,790)**	**(94,790)**

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
000	**Intergovernmental**					
01-000-35501-00000	PUBLIC UTILITY TAX	(8,794)	(7,822)	(9,143)	(8,500)	(8,500)
01-000-35508-00000	STATE BEVERAGE TAX	(5,400)	(5,700)	(5,400)	(5,600)	(5,600)
01-000-35512-00000	STATE PENSION ALLOCATION	(603,701)	(580,466)	(580,446)	(650,490)	(650,490)
01-000-35513-00000	FOREIGN FIRE INSURANCE	(117,374)	(107,715)	(117,374)	(114,100)	(114,100)
01-000-35702-00000	CROSSING GUARD REIMBRSMNT	(87,714)	-	-	-	-
01-000-35703-00000	GRANT REVENUE	(204,293)	(111,091)	(25,000)	(25,000)	(25,000)
01-000-35704-00000	CAPITAL GRANTS	(662,738)	(6,580)	-	-	-
01-000-35706-00000	TIF REIMBURSEMENT	-	(1,083,285)	-	-	-
01-000-35710-00000	GRANT -BUCKLE UP PA	(18,163)	(19,364)	-	(16,000)	(16,000)
	Total Intergovernmental	**(1,708,178)**	**(1,922,023)**	**(737,363)**	**(819,690)**	**(819,690)**
000	**Charges for Services**					
01-000-36130-00000	LAND DEVELOPMENT FEES	(10,436)	(24,105)	(10,030)	(10,000)	(10,000)
01-000-36134-00000	ZONING APPEAL FEE	(3,000)	(2,175)	(4,227)	(2,700)	(2,700)
01-000-36150-00000	MISCELLANEOUS SALES	(360)	(290)	(500)	(400)	(400)
01-000-36210-00000	MISC SALES POLICE	(9,213)	(5,548)	(9,213)	(6,000)	(6,000)
01-000-36310-00000	CURB/SIDEWALK REIMB	(16,831)	(3,038)	(2,000)	(3,000)	(3,000)
01-000-36322-00000	PARKING PERMITS	(1,901)	(1,360)	(1,000)	(1,500)	(1,500)
01-000-36430-00000	TRASH BAGS - OFFICE	-	90	-	-	-
01-000-36720-00000	SWIMMING POOL FEES	(87,803)	(83,787)	(80,331)	(81,900)	(81,900)
01-000-36730-00000	RECREATION PROGRAM FEE	(122,897)	(111,386)	(122,897)	(119,000)	(119,000)
01-000-36731-00000	MISC RECREATION RECEIPTS	(8,457)	(5,402)	(9,466)	(6,400)	(6,400)
01-000-36735-00000	POOL SPONSORSHIPS	(680)	(3,600)	(1,058)	(3,100)	(3,100)
01-000-36740-00000	POOL CONCESSIONS	(23,961)	(19,565)	(21,614)	(20,700)	(20,700)
	Total Charges for Services	**(285,538)**	**(260,165)**	**(262,336)**	**(254,700)**	**(254,700)**
000	**Other Revenue**					
01-000-38010-00000	MISCELLANEOUS REVENUES	(153,082)	(13,333)	(35,060)	(35,000)	(35,000)
01-000-38012-00000	NET APPR. (DEPR) IN MV	(8,029)	3,845	-	-	-
01-000-38014-00000	OVERAGES/SHORTAGES	45	(20)	-	-	-
01-000-38015-00000	TAX CERTIFICATION FEES	-	-	-	(19,000)	(19,000)
01-000-38158-00000	TERM LIFE COPAY	(7,840)	(6,764)	(6,750)	(7,000)	(7,000)
01-000-38196-00000	HEALTH INSURANCE CO-PAY	(30,337)	(32,446)	(25,992)	(32,700)	(32,700)
01-000-38710-00000	PRIVATE CONTRIBUTIONS	(8,400)	(55,514)	(25,000)	(24,600)	(24,600)
01-000-38710-STARS	PRIVATE CONTRIBUTIONS - STARS	(7,750)	(20,500)	(19,276)	(25,000)	(25,000)
01-000-38720-00000	PAYMENTS IN LIEU OF TAXES	(47,005)	(124,347)	(60,000)	(70,000)	(70,000)
01-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(191,760)	(253,274)	(190,000)	(50,000)	(50,000)
01-000-39110-00000	SALE OF PROPERTY	(78,283)	(15,349)	(15,000)	(15,000)	(15,000)
01-000-39111-00000	DONATED SERVICES	(21,546)	-	-	-	-
01-000-39120-00000	REIMBURSEMENTS	(196,536)	(248,786)	(150,000)	(150,000)	(150,000)
01-000-39121-00000	REIMBURSEMENTS-LIENS	(132)	-	-	-	-
01-000-39136-00000	REIMBURSEMENTS-TAX COLLECTI	-	-	-	(42,300)	(42,300)
01-000-39140-00000	BAD CHECK CHARGES	(50)	-	-	-	-
	Total Other Revenue	**(750,705)**	**(766,487)**	**(527,078)**	**(470,600)**	**(470,600)**
000	**Transfers In**					
01-000-39205-00000	TRANSFER FROM CDBG FUND	(165,019)	(86,420)	(100,000)	(100,000)	(100,000)
01-000-39206-00000	TRANSFER FROM WATER FUND	(869,015)	(969,700)	(985,892)	(855,612)	(855,612)
01-000-39207-00000	TRANSFER FROM STORMWATER FUND	-	-	-	(191,696)	(191,696)
01-000-39208-00000	TRANSFER FROM SEWER FUND	(723,401)	(824,086)	(874,392)	(765,612)	(765,612)
01-000-39230-00000	TRANSFER FROM REC FEES	(22,703)	-	(50,000)	-	-
01-000-39232-00000	TRANSFER FROM PARKING FND	(47,145)	(25,202)	(26,743)	(48,449)	(48,449)
01-000-39233-00000	TRANSFER FROM SOLID WASTE FUND	(22,145)	(25,202)	(26,743)	(23,449)	(23,449)
01-000-39234-00000	TRANSFER FROM ASSET FORFEITURE	(25,550)	-	-	-	-
	Total Transfers In	**(1,874,978)**	**(1,930,609)**	**(2,063,770)**	**(1,984,818)**	**(1,984,818)**

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
000	**Other Sources**					
01-000-39310-00000	PROCEEDS OF BOND ISSUE	(1,959,285)	(4,054,674)	-	-	-
01-000-39990-00000	FUND BALANCE	-	-	(42,000)	-	-
01-394-47300-00000	PREMIUM	-	(586,433)	-	-	-
	Total Other Sources	**(1,959,285)**	**(4,641,107)**	**(42,000)**	**-**	**-**
TOTAL GENERAL FUND REVENUE:		**(15,068,277)**	**(18,807,057)**	**(12,614,502)**	**(12,639,672)**	**(12,639,672)**
GENERAL FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
400	**Borough Council**					
01-400-00110-00000	SALARIES - ELECTED	34,091	33,747	34,092	34,092	34,092
01-400-00192-00000	FICA/MEDICARE	2,608	2,581	3,000	3,000	3,000
	Salaries, Wages, & Benefits	*36,699*	*36,328*	*37,092*	*37,092*	*37,092*
01-400-00210-00000	OFFICE SUPPLIES	956	21	500	2,700	2,700
01-400-00215-00000	POSTAGE	3,375	1,944	5,000	4,000	4,000
01-400-00220-00000	OPERATING SUPPLIES	1,267	987	1,900	1,900	1,900
01-400-00312-00000	MGMT CONSULTING SERVICES	9,525	4,154	63,000	70,500	70,500
01-400-00312-STARS	MANAGEMENT CONSULTING SERVICES	10,000	18,000	25,000	25,000	25,000
01-400-00331-00000	TRAVEL EXPENSES	888	2,381	4,490	4,300	4,300
01-400-00341-00000	ADVERTISING	7,602	5,692	4,000	6,600	6,600
01-400-00342-00000	PRINTING	9,412	5,186	9,350	9,200	9,200
01-400-00420-00000	DUES & SUBSCRIPTIONS	11,473	11,686	12,500	12,500	12,500
01-400-00461-00000	TRAINING	1,064	2,495	2,318	2,632	2,632
	Supplies, Services & Utilities	*55,562*	*52,545*	*128,058*	*139,332*	*139,332*
400	**Total Borough Council**	**92,260**	**88,874**	**165,150**	**176,424**	**176,424**
401	**Manager's Office**					
01-401-00130-00000	SALARIES--FULL TIME	240,933	285,264	338,021	328,938	328,938
01-401-00158-00000	GROUP LIFE INSURANCE	276	354	312	312	312
01-401-00159-00000	GROUP DISABILITY INS	1,891	2,348	2,805	2,752	2,752
01-401-00167-00000	WELLNESS	400	260	800	800	800
01-401-00177-00000	EXCESS SICK LEAVE PAYMENTS	4,717	5,915	6,658	6,894	6,894
01-401-00180-00000	SALARIES - OVERTIME	3,009	3,184	-	3,100	3,100
01-401-00192-00000	FICA/MEDICARE	18,153	22,024	24,927	25,754	25,754
01-401-00196-00000	GROUP HOSPITAL INSURANCE	44,824	51,362	59,043	64,938	64,938
01-401-00198-00000	GROUP DENTAL INSURANCE	1,926	1,925	3,500	2,822	2,822
01-401-00199-00000	GROUP VISION INSURANCE	135	240	360	360	360
	Salaries, Wages, & Benefits	*316,264*	*372,877*	*436,426*	*436,670*	*436,670*
01-401-00210-00000	OFFICE SUPPLIES	319	502	600	600	600
01-401-00215-00000	POSTAGE	559	379	600	600	600
01-401-00220-00000	OPERATING SUPPLIES	1,649	809	1,000	1,000	1,000
01-401-00231-00000	VEHICLE FUEL & OIL	198	286	400	400	400
01-401-00249-00000	VEHICLE SUPPLIES	42	-	-	-	-
01-401-00260-00000	SMALL TOOLS & EQUIPMENT	200	-	800	800	800
01-401-00312-00000	MGMT CONSULTING SERVICES	26,155	-	-	-	-
01-401-00318-00000	COMPUTER SERVICES	227	1,148	1,500	1,500	1,500
01-401-00321-00000	TELEPHONE	2,726	3,661	3,900	3,900	3,900
01-401-00331-00000	TRAVEL EXPENSES	3,283	5,966	2,479	3,250	3,250
01-401-00341-00000	ADVERTISING	1,299	-	-	-	-
01-401-00343-00000	PHOTOCOPY	394	377	500	500	500
01-401-00372-00000	MAINTENANCE - VEHICLES	45	703	250	250	250
01-401-00374-00000	MAINTENANCE-EQUIPMENT	-	-	250	250	250
01-401-00420-00000	DUES & SUBSCRIPTIONS	3,365	3,187	3,200	3,200	3,200

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
01-401-00461-00000	TRAINING	2,010	2,965	4,961	4,000	4,000
	Supplies, Services & Utilities	*42,471*	*19,983*	*20,440*	*20,250*	*20,250*
401	**Total Manager's Office**	**358,735**	**392,860**	**456,866**	**456,920**	**456,920**
404	**Legal**					
01-404-00130-00000	SALARIES-FULLTIME	-	106,250	-	-	-
01-404-00192-00000	FICA/MEDICARE	-	8,128	-	-	-
01-404-00314-00000	LEGAL SERVICES	161,859	119,282	368,750	163,500	156,500
	Supplies, Services & Utilities	*161,859*	*233,660*	*368,750*	*163,500*	*156,500*
404	**Total Legal**	**161,859**	**233,660**	**368,750**	**163,500**	**156,500**
406	**Personnel**					
01-406-00130-00000	SALARIES--FULL TIME	73,898	75,146	77,268	80,055	80,055
01-406-00158-00000	GROUP LIFE INSURANCE	85	70	108	108	108
01-406-00159-00000	GROUP DISABILITY INS	700	700	662	709	709
01-406-00167-00000	WELLNESS	200	200	6,000	2,200	2,200
01-406-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,568	2,791	2,871	3,973	3,973
01-406-00192-00000	FICA/MEDICARE	5,958	6,054	5,911	6,124	6,124
01-406-00196-00000	GROUP HOSPITAL INSURANCE	18,060	16,172	15,581	17,159	17,159
01-406-00198-00000	GROUP DENTAL INSURANCE	834	793	876	849	849
01-406-00199-00000	GROUP VISION INSURANCE	98	90	90	90	90
	Salaries, Wages, & Benefits	*102,401*	*102,015*	*109,367*	*111,267*	*111,267*
01-406-00210-00000	OFFICE SUPPLIES	8	102	500	500	500
01-406-00220-00000	OPERATING SUPPLIES	13,809	10,505	11,550	13,000	13,000
01-406-00221-00000	DRUG TESTING	1,263	644	2,400	2,500	2,500
01-406-00312-00000	MGMT CONSULTING SERVICES	-	-	50,000	50,000	50,000
01-406-00321-00000	TELEPHONE	64	66	100	100	100
01-406-00331-00000	TRAVEL EXPENSES	-	309	500	250	250
01-406-00343-00000	PHOTOCOPY	39	27	50	100	100
01-406-00420-00000	DUES & SUBSCRIPTIONS	225	125	1,600	400	400
01-406-00461-00000	TRAINING	245	280	5,000	5,000	5,000
	Supplies, Services & Utilities	*15,653*	*12,058*	*71,700*	*71,850*	*71,850*
406	**Total Personnel**	**118,055**	**114,073**	**181,067**	**183,117**	**183,117**
407	**Information Technology**					
01-407-00220-00000	OPERATING SUPPLIES	1,888	3,176	5,000	5,000	5,000
01-407-00260-00000	SMALL TOOLS & EQUIPMENT	42,370	14,664	31,500	54,750	54,750
01-407-00312-00000	MANAGEMENT CONSULTING FEES	86,800	82,800	89,200	85,200	85,200
01-407-00318-00000	COMPUTER SERVICES	72,156	87,000	108,120	115,730	115,730
01-407-00321-00000	TELEPHONE	15	15	100	100	100
01-407-00374-00000	MAINTENANCE - EQUIPMENT	8,554	12,867	10,500	15,000	15,000
01-407-00453-00000	WEBSITE DEVELOPMENT	-	-	30,000	30,000	30,000
01-407-00461-00000	TRAINING	-	-	5,000	-	-
	Supplies, Services & Utilities	*211,782*	*200,522*	*279,420*	*305,780*	*305,780*
01-407-00740-00000	MACHINERY & EQUIPMENT	28,850	-	-	-	-
	Capital Expenditures	*28,850*	-	-	-	-
407	**Total Information Technology**	**240,632**	**200,522**	**279,420**	**305,780**	**305,780**

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
467	**Outside Agencies**					
01-461-00540-00000	CONTRIBUTION TO NON-GOVT	3,000	3,118	5,800	3,800	5,800
01-466-00540-00001	NEIGHBORHOOD ASSOCIATION GRANT	225	-	-	1,000	1,000
01-467-00540-00000	CONTRIBUTIONS TO NON-GOVT.	2,800	2,700	-	-	-
	Supplies, Services & Utilities	*6,025*	*5,818*	*5,800*	*4,800*	*6,800*
467	**Total Outside Agencies**	**6,025**	**5,818**	**5,800**	**4,800**	**6,800**
486	**Property & Casualty Insurance**					
01-486-00351-00000	DIRECT PROPERTY	16,650	15,320	19,051	19,450	19,450
01-486-00352-00000	COMP GEN LIABILITY	21,121	24,405	26,250	26,775	26,775
01-486-00353-00000	AUTOMOBILE LIABILITY	21,111	20,689	24,862	25,400	25,400
01-486-00354-00000	PUBLIC OFFICIALS' LIAB	3,375	13,830	15,585	14,110	14,110
01-486-00355-00000	LAW ENFORCEMENT LIAB	19,970	18,057	17,014	17,360	17,360
01-486-00356-00000	FIDUCIARY RESPONSIBILITY	-	3,459	-	-	-
01-486-00357-00000	TREASURER'S BOND	4,628	1,169	4,965	5,065	5,065
01-486-00358-00000	CRIME INSURANCE	500	500	1,093	1,115	1,115
	Supplies, Services & Utilities	*87,355*	*97,429*	*108,820*	*109,275*	*109,275*
486	**Total Insurance Premiums**	**87,355**	**97,429**	**108,820**	**109,275**	**109,275**
TOTAL DEPARTMENT OF ADMINISTRATION:		**1,064,920**	**1,133,236**	**1,565,873**	**1,399,816**	**1,394,816**
GENERAL FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Finance Operations**					
01-402-00130-00000	SALARIES--FULL TIME	264,604	312,221	277,012	247,380	247,380
01-402-00130-00403	SALARIES - FULL TIME	17,683	-	-	-	-
01-402-00158-00000	GROUP LIFE INSURANCE	389	425	445	444	444
01-402-00159-00000	GROUP DISABILITY INS	2,609	2,765	2,542	2,754	2,754
01-402-00167-00000	WELLNESS	89	149	1,200	1,000	1,000
01-402-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,630	1,441	3,465	3,588	3,588
01-402-00180-00000	SALARIES--OVER TIME	599	551	510	550	550
01-402-00192-00000	FICA/MEDICARE	22,253	24,218	21,229	22,606	22,606
01-402-00196-00000	GROUP HOSPITAL INSURANCE	73,758	68,899	69,732	36,688	36,688
01-402-00198-00000	GROUP DENTAL INSURANCE	4,839	4,091	3,807	3,672	3,672
01-402-00199-00000	GROUP VISION INSURANCE	390	420	450	450	450
	Salaries, Wages, & Benefits	*390,842*	*415,180*	*380,392*	*319,132*	*319,132*
01-402-00210-00000	OFFICE SUPPLIES	281	452	240	453	453
01-402-00215-00000	POSTAGE	2,515	2,162	3,250	3,250	3,250
01-402-00220-00000	OPERATING SUPPLIES	1,894	1,134	1,200	1,200	1,200
01-402-00260-00000	SMALL TOOLS & EQUIPMENT	449	40	11,850	6,150	6,150
01-402-00311-00000	AUDITING SERVICES	37,125	36,000	38,000	38,500	38,500
01-402-00312-00000	MGMT CONSULTING SERVICES	435	794	930	930	930
01-402-00318-00000	COMPUTER SERVICES	153	-	500	500	500
01-402-00321-00000	TELEPHONE	1,787	1,857	1,900	1,900	1,900
01-402-00331-00000	TRAVEL EXPENSES	910	3,512	925	3,325	3,325
01-402-00341-00000	ADVERTISING	3,231	4,264	4,000	4,000	4,000
01-402-00342-00000	PRINTING	864	1,126	900	900	900
01-402-00343-00000	PHOTOCOPY	374	590	400	400	400
01-402-00374-00000	MAINTENANCE-EQUIPMENT	7,055	7,055	7,055	7,055	7,055
01-402-00394-00000	OTHER SERVICE FEES	34,173	18,527	25,000	25,000	25,000
01-402-00420-00000	DUES & SUBSCRIPTIONS	720	1,089	1,500	1,500	1,500
01-402-00450-00000	BAD DEBTS EXPENSE	-	8,397	-	-	-
01-402-00461-00000	TRAINING	445	1,250	1,500	2,100	2,100
	Supplies, Services & Utilities	*92,411*	*88,249*	*99,150*	*97,163*	*97,163*
402	**Total Finance Operations**	**483,253**	**503,429**	**479,542**	**416,295**	**416,295**

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
403	**Tax Collection**					
01-403-00116-00000	TAX COMMISSIONS	60,862	61,901	62,000	62,000	62,000
01-403-00130-00000	SALARIES-FULL TIME	-	-	37,170	38,480	38,480
01-403-00158-00000	GROUP LIFE INSURANCE	-	-	67	67	67
01-403-00159-00000	GROUP DISABILITY INS	-	-	298	373	373
01-403-00167-00000	WELLNESS PROGRAM	10	-	200	200	200
01-403-00192-00000	FICA/MEDICARE	228	227	2,844	2,944	2,944
01-403-00196-00000	GROUP HOSPITAL INSURANCE	25	-	15,582	9,765	9,765
01-403-00198-00000	GROUP DENTAL INSURANCE	-	-	876	849	849
01-403-00199-00000	GROUP VISION INSURANCE	-	-	90	90	90
	Salaries, Wages, & Benefits	*61,126*	*62,128*	*119,127*	*114,768*	*114,768*
01-403-00215-00000	POSTAGE	48	103	750	750	750
01-403-00312-00000	MGMT CONSULTING SERVICES	1,626	1,493	1,600	2,100	2,100
01-403-00331-00000	TRAVEL EXPENSES	-	-	800	800	800
01-403-00350-00000	INSURANCE & BONDING	678	657	800	800	800
01-403-00420-00000	DUES & SUBSCRIPTIONS	30	30	60	60	60
01-403-00461-00000	TRAINING	160	160	320	320	320
	Supplies, Services & Utilities	*2,542*	*2,443*	*4,330*	*4,830*	*4,830*
403	**Total Tax Collection**	**63,667**	**64,571**	**123,457**	**119,598**	**119,598**
472	**Debt Service**					
01-471-47120-00000	DEBT SERVICE PRINCIPAL	492,821	492,781	599,496	328,259	328,259
01-472-47220-00000	DEBT SERVICE INTEREST	132,548	139,995	194,539	176,790	176,790
01-472-47304-00000	PAYING AGENT FEE	48	-	-	-	-
01-472-47305-00000	NOTE ISSUE COSTS	4,692	32,879	-	-	-
01-494-47302-00000	PAYMENT TO REFUND BONDS	621,499	4,554,406	-	-	-
	Debt Service	*1,251,608*	*5,220,061*	*794,035*	*505,049*	*505,049*
472	**Total Debt Service**	**1,251,608**	**5,220,061**	**794,035**	**505,049**	**505,049**
488	**Unallocated Employee Benefits**					
01-487-00158-00000	GROUP LIFE INSURANCE	7,840	7,516	8,000	8,000	8,000
01-487-00196-00000	GROUP HOSPITAL INSURANCE	148	145	-	-	-
01-488-00167-00000	MISC BENEFITS	7,975	-	-	-	-
01-488-00195-00000	WORKERS' COMPENSATION	257,730	230,179	213,593	162,533	162,533
01-488-00197-00000	PENSION CONTRIBUTIONS	643,803	616,492	686,340	650,490	650,490
	Salaries, Wages, & Benefits	*917,496*	*854,333*	*907,933*	*821,023*	*821,023*
488	**Total Unallocated Employee Benefits**	**917,496**	**854,333**	**907,933**	**821,023**	**821,023**
492	**Transfers Out**					
01-492-49230-00000	TRANSFER TO CAPITAL ASSET F	-	3,012,166	211,090	844,523	673,127
01-492-49232-00000	TRANSFER TO PARKING FUND	-	1,132	-	-	-
01-492-49299-00000	OPERATING TRANSFERS OUT	-	20,685	-	-	-
	Transfers Out	*-*	*3,033,983*	*211,090*	*844,523*	*673,127*
492	**Total Transfers Out**	**-**	**3,033,983**	**211,090**	**844,523**	**673,127**
TOTAL DEPARTMENT OF FINANCE:		**2,716,024**	**9,676,378**	**2,516,057**	**2,706,488**	**2,535,092**
GENERAL FUND EXPENDITURES - FIRE DEPARTMENT						
411	**Fire Department**					
01-411-00115-00000	SALARIES--PART TIME	48,779	49,424	56,770	58,303	58,303
01-411-00191-00000	UNIFORM ALLOWANCE	182	172	250	250	250
01-411-00192-00000	FICA/MEDICARE	3,732	3,781	4,258	4,343	4,343
	Salaries, Wages, & Benefits	*52,692*	*53,377*	*61,278*	*62,896*	*62,896*

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
01-411-00210-00000	OFFICE SUPPLIES	151	58	350	300	300
01-411-00215-00000	POSTAGE	18	15	75	50	50
01-411-00220-00000	OPERATING SUPPLIES	40	108	1,600	1,600	1,600
01-411-00222-00000	CHEMICALS	2,889	4,492	4,500	4,500	4,500
01-411-00231-00000	VEHICLE FUEL & OIL	10,811	8,360	15,500	15,000	15,000
01-411-00249-00000	VEHICLE SUPPLIES	219	1,002	1,500	1,500	1,500
01-411-00260-00000	SMALL TOOLS & EQUIPMENT	15,013	14,546	45,876	12,500	12,500
01-411-00311-00000	AUDITING FEES	4,405	3,650	7,500	7,500	7,500
01-411-00319-00000	FUND RAISING	3,731	-	-	-	-
01-411-00321-00000	TELEPHONE	130	135	150	150	150
01-411-00327-00000	RADIO MAINTENANCE	337	193	1,500	1,700	1,700
01-411-00341-00000	ADVERTISING	477	-	1,000	-	-
01-411-00343-00000	PHOTOCOPY	42	51	300	300	300
01-411-00372-00000	MAINTENANCE-VEHICLES	37,549	19,867	40,000	40,000	40,000
01-411-00374-00000	MAINTENANCE-EQUIPMENT	4,273	4,201	8,800	12,900	12,900
01-411-00394-00000	OTHER SERVICE FEES	3,756	3,100	11,850	19,700	19,700
01-411-00420-00000	DUES & SUBSCRIPTIONS	1,751	1,622	2,075	2,375	2,375
01-411-00461-00000	TRAINING	17,598	24,191	39,050	35,000	28,000
01-411-00535-00000	FIRE RELIEF	117,374	107,715	117,374	117,374	117,374
01-411-00540-00000	CONTRIBUTION TO NON-GOVT	623,989	626,476	645,820	665,195	679,195
	Supplies, Services & Utilities	*844,554*	*819,782*	*944,820*	*937,644*	*944,644*
411	**Total Fire Department**	**897,246**	**873,159**	**1,006,098**	**1,000,540**	**1,007,540**
TOTAL FIRE DEPARTMENT:		**897,246**	**873,159**	**1,006,098**	**1,000,540**	**1,007,540**
GENERAL FUND EXPENDITURES - POLICE DEPARTMENT						
41A	**Police Administration**					
01-41A-00115-00000	SALARIES--PART TIME	67,837	61,550	86,310	66,755	66,755
01-41A-00130-00000	SALARIES--FULL TIME	328,232	321,058	341,571	358,518	358,518
01-41A-00158-00000	GROUP LIFE INSURANCE	309	458	396	396	396
01-41A-00159-00000	GROUP DISABILITY INS	1,363	1,430	1,574	1,462	1,462
01-41A-00167-00000	EAP SERVICES	1,599	-	1,800	1,800	1,800
01-41A-00177-00000	EXCESS SICK LEAVE PAYMENTS	9,293	7,487	8,022	8,306	8,306
01-41A-00180-00000	SALARIES--OVER TIME	19,829	19,622	18,360	17,000	17,000
01-41A-00191-00000	UNIFORM ALLOWANCE	105	3,633	2,000	2,200	2,200
01-41A-00192-00000	FICA/MEDICARE	19,993	19,479	21,416	20,272	20,272
01-41A-00194-00000	UNEMPLOYMENT COMPENSATION	1,449	345	-	-	-
01-41A-00196-00000	GROUP HOSPITAL INSURANCE	93,569	119,731	78,103	97,423	97,423
01-41A-00198-00000	GROUP DENTAL INSURANCE	2,767	3,567	3,783	3,672	3,672
01-41A-00199-00000	GROUP VISION INSURANCE	330	443	450	450	450
	Salaries, Wages, & Benefits	*546,675*	*558,803*	*563,785*	*578,254*	*578,254*
01-41A-00210-00000	OFFICE SUPPLIES	2,191	4,341	4,250	4,000	4,000
01-41A-00215-00000	POSTAGE	1,189	1,322	1,250	1,200	1,200
01-41A-00220-00000	OPERATING SUPPLIES	(536)	461	1,250	1,500	1,500
01-41A-00226-00000	CLEANING SUPPLIES	1,818	1,075	1,200	1,400	1,400
01-41A-00231-00000	VEHICLE FUEL & OIL	320	245	500	500	500
01-41A-00249-00000	VEHICLE SUPPLIES	-	-	100	100	100
01-41A-00250-00000	MAINTENANCE SUPPLIES	71	1,848	-	-	-
01-41A-00260-00000	SMALL TOOLS & EQUIPMENT	760	1,148	1,000	500	500
01-41A-00312-00000	MGMT CONSULTING SERVICES	11,120	5,862	1,000	2,000	2,000
01-41A-00317-00000	PEST CONTROL SERVICES	313	786	850	850	850
01-41A-00318-00000	COMPUTER SERVICES	12,967	18,995	36,500	34,400	34,400
01-41A-00321-00000	TELEPHONE	22,852	24,601	24,000	24,000	24,000
01-41A-00327-00000	RADIO MAINTENANCE	972	-	-	-	-
01-41A-00331-00000	TRAVEL EXPENSES	581	344	3,400	3,400	3,400
01-41A-00342-00000	PRINTING	507	299	500	500	500
01-41A-00343-00000	PHOTOCOPY	1,056	889	1,300	1,300	1,300

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
01-41A-00361-00000	ELECTRICITY	25,031	20,019	18,000	18,000	18,000
01-41A-00362-00000	NATURAL GAS	9,377	13,518	10,000	13,000	13,000
01-41A-00364-00000	SEWER	1,194	689	1,500	1,500	1,500
01-41A-00365-00000	SOLID WASTE	1,897	1,672	1,900	1,900	1,900
01-41A-00366-00000	WATER	926	630	1,200	1,200	1,200
01-41A-00372-00000	MAINTENANCE-VEHICLES	-	295	-	-	-
01-41A-00373-00000	MAINTENANCE-BUILDINGS	35,427	41,690	37,900	40,250	40,250
01-41A-00374-00000	MAINTENANCE-EQUIPMENT	3,025	-	5,600	3,100	3,100
01-41A-00394-00000	OTHER SERVICE FEES	-	208	-	-	-
01-41A-00420-00000	DUES & SUBSCRIPTIONS	1,132	2,513	2,240	1,350	1,350
01-41A-00421-00000	LICENSES & PERMITS	-	-	100	100	100
01-41A-00442-00000	WELLNESS	2,202	2,864	2,500	1,500	1,500
01-41A-00461-00000	TRAINING	865	268	3,000	2,500	2,500
01-41A-00481-00000	PHYSICALS	613	2,605	1,200	1,500	1,500
	Supplies, Services & Utilities	*137,869*	*149,188*	*162,240*	*161,550*	*161,550*
41A	**Total Police Administration**	**684,544**	**707,991**	**726,025**	**739,804**	**739,804**
41I	**Police Investigation**					
01-41I-00130-00000	SALARIES--FULL TIME	319,455	305,319	235,641	245,238	245,238
01-41I-00158-00000	GROUP LIFE INSURANCE	465	336	480	480	480
01-41i-00159-00000	GROUP DISABILITY INS	375	271	101	101	101
01-41I-00177-00000	EXCESS SICK LEAVE PAYMENTS	8,181	7,066	7,047	7,297	7,297
01-41I-00180-00000	SALARIES--OVER TIME	63,892	44,370	35,000	35,000	35,000
01-41I-00180-00005	SALARIES - OT HOLIDAY	207	2,715	-	1,800	1,800
01-41i-00181-00000	OVERTIME - REIMBURSABLE	7,771	10,060	-	4,500	4,500
01-41I-00191-00000	UNIFORM ALLOWANCE	2,975	2,550	3,400	3,400	3,400
01-41I-00192-00000	FICA/MEDICARE	4,841	5,319	4,644	6,715	6,715
01-41I-00196-00000	GROUP HOSPITAL INSURANCE	94,179	89,003	75,451	61,590	61,590
01-41I-00198-00000	GROUP DENTAL INSURANCE	3,096	2,994	2,626	2,548	2,548
01-41I-00199-00000	GROUP VISION INSURANCE	334	360	270	270	270
	Salaries, Wages, & Benefits	*505,771*	*470,364*	*364,660*	*368,939*	*368,939*
01-41I-00220-00000	OPERATING SUPPLIES	1,043	1,273	1,300	1,500	1,500
01-41I-00231-00000	VEHICLE FUEL & OIL	1,619	283	2,000	2,000	2,000
01-41I-00249-00000	VEHICLE SUPPLIES	-	38	200	200	200
01-41I-00260-00000	SMALL TOOLS & EQUIPMENT	307	-	-	-	-
01-41I-00331-00000	TRAVEL EXPENSES	6	194	3,500	2,000	2,000
01-41I-00372-00000	MAINTENANCE-VEHICLES	749	-	-	500	500
01-41I-00420-00000	DUES & SUBSCRIPTIONS	982	1,042	2,100	2,250	2,250
01-41I-00461-00000	TRAINING	1,375	4,419	10,450	3,000	3,000
	Supplies, Services & Utilities	*6,081*	*7,248*	*19,550*	*11,450*	*11,450*
41I	**Total Police Investigation**	**511,852**	**477,612**	**384,210**	**380,389**	**380,389**
41P	**Police Patrol**					
01-41P-00130-00000	SALARIES--FULL TIME	1,703,026	1,837,199	1,928,839	1,984,835	2,104,231
01-41P-00130-TeenM	SALARIES--FULL TIME	233	-	-	-	-
01-41P-00158-00000	GROUP LIFE INSURANCE	2,713	2,761	2,520	2,520	2,520
01-41P-00159-00000	GROUP DISABILITY INS	2,190	2,226	3,333	2,513	2,513
01-41P-00177-00000	EXCESS SICK LEAVE PAYMENTS	18,006	18,280	24,780	25,628	25,628
01-41P-00180-00000	SALARIES--OVERTIME	125,160	129,701	100,000	100,000	100,000
01-41P-00180-00005	SALARIES - OT HOLIDAY	58,448	57,920	62,500	63,000	63,000
01-41P-00180-TRUCK	SALARIES - OVERTIME TRUCK ENFORCEMENT	-	-	40,000	10,000	10,000
01-41P-00181-00000	OVERTIME - REIMBURSABLE	38,486	40,317	40,000	42,000	42,000
01-41P-00181-00005	OVERTIME HOLIDAY - REIMBURSABLE	2,983	-	-	-	-
01-41P-00191-00000	UNIFORM ALLOWANCE	29,572	40,809	28,100	29,600	29,600
01-41P-00192-00000	FICA/MEDICARE	28,433	30,389	32,452	45,228	45,228
01-41P-00194-00000	UNEMPLOYMENT COMPENSATION	6,202	-	-	-	-
01-41P-00196-00000	GROUP HOSPITAL INSURANCE	442,391	477,246	524,196	537,800	587,800

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
01-41P-00198-00000	GROUP DENTAL INSURANCE	16,811	16,763	18,599	18,632	18,632
01-41P-00199-00000	GROUP VISION INSURANCE	2,179	2,235	2,340	2,340	2,340
	Salaries, Wages, & Benefits	*2,476,833*	*2,655,846*	*2,807,659*	*2,864,096*	*3,033,492*
01-41P-00210-00000	OFFICE SUPPLIES	-	-	1,000	1,000	1,000
01-41P-00220-00000	OPERATING SUPPLIES	4,872	2,429	7,119	6,100	6,100
01-41P-00231-00000	VEHICLE FUEL & OIL	31,470	31,451	35,000	40,000	40,000
01-41P-00239-00000	AMMUNITION	11,365	15,641	35,506	27,220	27,220
01-41P-00249-00000	VEHICLE SUPPLIES	13,972	17,068	11,500	5,000	5,000
01-41P-00250-00000	MAINTENANCE SUPPLIES	4	-	-	-	-
01-41P-00260-00000	SMALL TOOLS & EQUIPMENT	6,197	5,517	3,800	3,800	3,800
01-41P-00327-00000	RADIO MAINTENANCE	-	1,944	5,000	10,800	10,800
01-41P-00331-00000	TRAVEL EXPENSES	-	843	4,500	4,000	4,000
01-41P-00372-00000	MAINTENANCE-VEHICLES	10,230	11,009	12,000	16,500	16,500
01-41P-00374-00000	MAINTENANCE-EQUIPMENT	3,086	2,914	35,200	57,680	57,680
01-41P-00394-00000	OTHER SERVICE FEES	179,138	64,865	10,000	6,000	6,000
01-41P-00395-00000	ANIMAL CONTROL SERVICES	7,025	5,183	8,000	8,000	8,000
01-41P-00420-00000	DUES & SUBSCRIPTIONS	52	80	350	350	350
01-41P-00461-00000	TRAINING	16,359	11,909	17,425	18,570	18,570
	Supplies, Services & Utilities	*283,769*	*170,853*	*186,400*	*205,020*	*205,020*
01-41P-00740-00000	MACHINERY & EQUIPMENT	6,781	-	-	-	-
01-41P-00740-CAMRA	BODY CAMERAS	1,250	-	-	-	-
01-41P-00760-00000	VEHICLES	36,392	-	-	-	-
	Capital Expenditures	*44,422*	-	-	-	-
41P	**Total Police Patrol**	**2,805,025**	**2,826,698**	**2,994,059**	**3,069,116**	**3,238,512**
TOTAL POLICE DEPARTMENT:		**4,001,421**	**4,012,301**	**4,104,294**	**4,189,309**	**4,358,705**
GENERAL FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
408	**Public Works Administration**					
01-408-00130-00000	SALARIES--FULL TIME	329,990	344,442	365,758	273,323	273,323
01-408-00158-00000	GROUP LIFE INSURANCE	481	526	528	528	528
01-408-00159-00000	GROUP DISABILITY INS	2,837	3,088	3,087	2,609	2,609
01-408-00167-00000	WELLNESS PROGRAM	400	879	800	800	800
01-408-00177-00000	EXCESS SICK LEAVE PAYMENTS	4,019	5,432	7,614	7,884	7,884
01-408-00180-00000	SALARIES--OVER TIME	811	243	-	-	-
01-408-00191-00000	UNIFORM ALLOWANCE	-	-	250	250	250
01-408-00192-00000	FICA/MEDICARE	25,647	26,918	27,445	17,316	17,316
01-408-00196-00000	GROUP HOSPITAL INSURANCE	95,309	100,210	95,963	97,881	97,881
01-408-00198-00000	GROUP DENTAL INSURANCE	3,755	3,628	3,758	2,760	2,760
01-408-00199-00000	GROUP VISION INSURANCE	368	450	450	293	293
	Salaries, Wages, & Benefits	*463,616*	*485,817*	*505,653*	*403,644*	*403,644*
01-408-00210-00000	OFFICE SUPPLIES	540	320	350	380	380
01-408-00215-00000	POSTAGE	418	283	400	400	400
01-408-00220-00000	OPERATING SUPPLIES	187	59	500	500	500
01-408-00231-00000	VEHICLE FUEL & OIL	815	839	2,000	2,000	2,000
01-408-00249-00000	VEHICLE SUPPLIES	107	258	350	350	350
01-408-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	-	16,000	16,000
01-408-00318-00000	COMPUTER SERVICES	6,833	3,194	3,980	3,540	3,540
01-408-00321-00000	TELEPHONE	3,881	4,010	4,050	4,050	4,050
01-408-00343-00000	PHOTOCOPY	919	305	1,200	1,200	1,200
01-408-00372-00000	MAINTENANCE-VEHICLES	92	261	200	200	200
01-408-00374-00000	MAINTENANCE-EQUIPMENT	2,367	1,983	2,355	2,420	2,420
01-408-00420-00000	DUES & SUBSCRIPTIONS	188	-	865	865	865

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
01-408-00421-00000	LICENSES & PERMITS	277	50	200	200	200
01-408-00461-00000	TRAINING	50	-	950	950	950
	Supplies, Services & Utilities	*16,676*	*11,562*	*17,400*	*33,055*	*33,055*
408	**Total Public Works Administration**	**480,292**	**497,380**	**523,053**	**436,699**	**436,699**
409	**Borough Hall Maintenance**					
01-409-00220-00000	OPERATING SUPPLIES	162	426	156	150	150
01-409-00226-00000	CLEANING SUPPLIES	1,397	1,853	2,200	2,200	2,200
01-409-00250-00000	MAINTENANCE SUPPLIES	1,002	453	1,000	1,600	1,600
01-409-00260-00000	SMALL TOOLS & EQUIPMENT	1,740	-	-	-	-
01-409-00317-00000	PEST CONTROL SERVICES	742	742	720	1,060	1,060
01-409-00321-00000	TELEPHONE	3,047	3,047	3,000	3,000	3,000
01-409-00361-00000	ELECTRICITY	14,374	11,800	12,500	12,500	12,500
01-409-00362-00000	NATURAL GAS	5,192	5,277	7,000	7,000	7,000
01-409-00364-00000	SEWER	731	730	750	790	790
01-409-00365-00000	SOLID WASTE	1,893	1,976	1,900	1,935	1,935
01-409-00366-00000	WATER	618	610	650	660	660
01-409-00373-00000	MAINTENANCE-BUILDINGS	20,626	3,382	46,850	57,650	57,650
01-409-00374-00000	MAINTENANCE-EQUIPMENT	7,946	10,708	11,374	14,000	14,000
01-409-00394-00000	OTHER SERVICE FEES	11,770	12,573	12,840	12,840	12,840
	Supplies, Services & Utilities	*71,240*	*53,577*	*100,940*	*115,385*	*115,385*
01-409-00740-00000	MACHINERY & EQUIPMENT	18,875	-	-	-	-
	Capital Expenditures	*18,875*	-	-	-	-
409	**Total Borough Hall Maintenance**	**90,114**	**53,577**	**100,940**	**115,385**	**115,385**
413	**Code Enforcement**					
01-413-00130-00000	SALARIES--FULL TIME	237,665	245,760	253,349	265,775	265,775
01-413-00158-00000	GROUP LIFE INSURANCE	429	423	432	432	432
01-413-00159-00000	GROUP DISABILITY INS	2,220	2,192	2,420	2,543	2,543
01-413-00177-00000	EXCESS SICK LEAVE PAYMENTS	7,490	5,470	6,696	6,933	6,933
01-413-00180-00000	SALARIES--OVER TIME	776	669	-	-	-
01-413-00191-00000	UNIFORM ALLOWANCE	85	-	125	125	125
01-413-00192-00000	FICA/MEDICARE	18,926	19,359	19,334	20,332	20,332
01-413-00196-00000	GROUP HOSPITAL INSURANCE	44,911	46,892	33,623	39,513	39,513
01-413-00198-00000	GROUP DENTAL INSURANCE	2,197	2,088	2,315	2,332	2,332
01-413-00199-00000	GROUP VISION INSURANCE	436	353	360	369	369
	Salaries, Wages, & Benefits	*315,134*	*323,204*	*318,654*	*338,354*	*338,354*
01-413-00210-00000	OFFICE SUPPLIES	469	643	500	530	530
01-413-00215-00000	POSTAGE	1,340	1,709	2,100	2,000	2,000
01-413-00220-00000	OPERATING SUPPLIES	245	274	250	300	300
01-413-00229-00000	ITEMS FOR RESALE	-	-	100	100	100
01-413-00231-00000	VEHICLE FUEL & OIL	1,006	794	1,500	1,500	1,500
01-413-00249-00000	VEHICLE SUPPLIES	242	303	250	250	250
01-413-00250-00000	MAINTENANCE SUPPLIES	12	-	-	-	-
01-413-00260-00000	SMALL TOOLS & EQUIPMENT	159	-	450	450	450
01-413-00312-00000	MGMT CONSULTING SERVICES	64,661	43,187	-	1,000	1,000
01-413-00312-00EPA	MGMT CONSULTING SERVICES - EPA	100,843	-	-	-	-
01-413-00318-00000	COMPUTER SERVICES	637	746	908	900	900
01-413-00321-00000	TELEPHONE	1,800	1,903	2,000	2,000	2,000
01-413-00331-00000	TRAVEL EXPENSES	-	12	100	100	100
01-413-00341-00000	ADVERTISING	1,915	1,046	2,500	2,500	2,500
01-413-00342-00000	PRINTING	141	615	300	300	300
01-413-00343-00000	PHOTOCOPY	904	281	1,200	1,200	1,200
01-413-00372-00000	MAINTENANCE-VEHICLES	888	187	500	500	500
01-413-00374-00000	MAINTENANCE-EQUIPMENT	11	-	1,300	1,300	1,300
01-413-00390-00000	RENTAL HOUSING INSPECTION PRGM	-	-	-	10	10

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
01-413-00391-00000	FEES-248 W. NORTH STREET	98	420	-	-	-
01-413-00420-00000	DUES & SUBSCRIPTIONS	981	774	1,000	1,000	1,000
01-413-00461-00000	TRAINING	1,351	1,853	4,000	5,000	5,000
01-413-00610-00000	CONSTRUCTION CONTRACTS	16,831	5,731	15,000	15,000	15,000
	Supplies, Services & Utilities	*194,533*	*60,478*	*33,958*	*35,940*	*35,940*
01-413-00720-00000	IMPROVEMENTS	666,766	-	-	-	-
	Capital Expenditures	*666,766*	-	-	-	-
413	**Total Code Enforcement**	**1,176,433**	**383,682**	**352,612**	**374,294**	**374,294**
430	**Public Works Field Operations**					
01-430-00115-00000	SALARIES--PART TIME	10,322	839	-	-	-
01-430-00130-00000	SALARIES--FULL TIME	250,863	202,176	207,471	347,126	347,126
01-430-00158-00000	GROUP LIFE INSURANCE	515	489	396	396	396
01-430-00159-00000	GROUP DISABILITY INS	2,395	2,207	1,860	3,715	3,715
01-430-00167-00000	WELLNESS	1,087	1,527	-	-	-
01-430-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,933	2,609	2,780	2,879	2,879
01-430-00180-00000	SALARIES--OVER TIME	20,635	5,591	17,500	17,500	17,500
01-430-00191-00000	UNIFORM ALLOWANCE	1,893	1,656	838	903	903
01-430-00192-00000	FICA/MEDICARE	21,445	15,887	17,210	27,894	27,894
01-430-00196-00000	GROUP HOSPITAL INSURANCE	88,619	74,836	73,641	123,656	123,656
01-430-00198-00000	GROUP DENTAL INSURANCE	4,022	2,871	3,149	4,841	4,841
01-430-00199-00000	GROUP VISION INSURANCE	499	433	416	659	659
	Salaries, Wages, & Benefits	*405,227*	*311,119*	*325,261*	*529,569*	*529,569*
01-430-00210-00000	OFFICE SUPPLIES	219	159	188	190	190
01-430-00220-00000	OPERATING SUPPLIES	84,903	24,904	76,338	83,041	83,041
01-430-00220-0SNOW	OPERATING SUPPLIES - SNOW STRM	40,710	-	-	-	-
01-430-00226-00000	CLEANING SUPPLIES	559	865	380	440	440
01-430-00231-00000	VEHICLE FUEL & OIL	32,815	10,761	22,500	22,500	22,500
01-430-00249-00000	VEHICLE SUPPLIES	14,630	12,021	9,750	11,000	11,000
01-430-00250-00000	MAINTENANCE SUPPLIES	60,307	35,013	30,702	35,253	35,253
01-430-00260-00000	SMALL TOOLS & EQUIPMENT	3,283	4,964	3,158	3,861	3,861
01-430-00313-00000	ENGINEERING SERVICES	2,400	-	-	-	-
01-430-00317-00000	PEST CONTROL SERVICES	124	124	90	200	200
01-430-00321-00000	TELEPHONE	3,174	3,257	2,250	2,500	2,500
01-430-00327-00000	RADIO MAINTENANCE	-	-	375	380	380
01-430-00341-00000	ADVERTISING	-	989	-	-	-
01-430-00343-00000	PHOTOCOPY	19	19	113	110	110
01-430-00361-00000	ELECTRICITY	4,169	3,742	3,000	3,250	3,250
01-430-00362-00000	NATURAL GAS	2,578	2,505	2,625	2,625	2,625
01-430-00364-00000	SEWER	312	270	270	270	270
01-430-00365-00000	SOLID WASTE	1,169	1,168	450	450	450
01-430-00366-00000	WATER	323	307	263	265	265
01-430-00371-00000	MAINTENANCE-LAND	24,115	24,109	20,000	20,000	20,000
01-430-00372-00000	MAINTENANCE-VEHICLES	6,497	12,847	6,000	6,000	6,000
01-430-00373-00000	MAINTENANCE-BUILDINGS	2,387	2,483	4,775	5,825	5,825
01-430-00374-00000	MAINTENANCE-EQUIPMENT	1,273	3,012	2,757	3,035	3,035
01-430-00384-00000	RENTAL-EQUIPMENT	8,012	273	23,000	850	850
01-430-00394-00000	OTHER SERVICE FEES	958	3,360	6,388	6,440	6,440
01-430-00395-00000	ANIMAL CONTROL SERVICES	-	-	1,400	1,400	1,400
01-430-00420-00000	DUES & SUBSCRIPTIONS	778	783	675	640	640
01-430-00421-00000	LICENSES & PERMITS	550	557	1,350	1,350	1,350
01-430-00440-00000	LAUNDRY SERVICE	1,970	2,347	1,463	1,475	1,475
01-430-00461-00000	TRAINING	-	20	150	500	500
01-430-00610-00000	CONSTRUCTION CONTRACTS	4,100	-	-	-	-
	Supplies, Services & Utilities	*302,333*	*150,860*	*220,410*	*213,850*	*213,850*
01-430-00720-00000	IMPROVEMENTS	20,685	-	-	-	-
01-430-00730-00000	BUILDINGS	-	-	-	-	-

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
01-430-00740-00000	MACHINERY & EQUIPMENT	36,224	-	-	-	-
01-430-00760-00000	VEHICLES	-	-	-	-	-
	Capital Expenditures	*56,909*	-	-	-	-
430	**Total Public Works Field Operations**	**764,470**	**461,979**	**545,671**	**743,419**	**743,419**
431	**Street Cleaning**					
01-431-00130-00000	SALARIES--FULL TIME	49,555	48,748	48,560	-	-
01-431-00158-00000	GROUP LIFE INSURANCE	100	100	100	-	-
01-431-00159-00000	GROUP DISABILITY INS	448	448	448	-	-
01-431-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,731	1,749	1,799	-	-
01-431-00180-00000	SALARIES--OVER TIME	2,961	2,917	2,040	-	-
01-431-00192-00000	FICA/MEDICARE	4,083	4,017	3,868	-	-
01-431-00196-00000	GROUP HOSPITAL INSURANCE	23,519	25,509	25,421	-	-
01-431-00198-00000	GROUP DENTAL INSURANCE	834	793	876	-	-
01-431-00199-00000	GROUP VISION INSURANCE	83	90	90	-	-
	Salaries, Wages, & Benefits	*83,314*	*84,370*	*83,202*	-	-
01-431-00220-00000	OPERATING SUPPLIES	3,777	5,681	6,000	-	-
01-431-00231-00000	VEHICLE FUEL & OIL	3,366	3,635	6,000	-	-
01-431-00249-00000	VEHICLE SUPPLIES	6,088	5,388	6,000	-	-
01-431-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	50	-	-
01-431-00365-00000	SOLID WASTE	5,451	-	10,000	-	-
01-431-00372-00000	ENGINEERING SERVICES	52	-	-	-	-
	Supplies, Services & Utilities	*18,733*	*14,704*	*28,050*	-	-
431	**Total Street Cleaning**	**102,047**	**99,075**	**111,252**	**-**	**-**
433	**Traffic Control**					
01-433-00115-00000	SALARIES--PART TIME	9,380	19,360	20,400	21,567	21,567
01-433-00130-00000	SALARIES--FULL TIME	66,625	77,230	82,243	85,081	85,081
01-433-00158-00000	GROUP LIFE INSURANCE	135	154	72	72	72
01-433-00159-00000	GROUP DISABILITY INS	635	728	811	856	856
01-433-00177-00000	EXCESS SICK LEAVE PAYMENTS	107	-	-	-	-
01-433-00180-00000	SALARIES--OVER TIME	3,769	4,415	1,530	1,530	1,530
01-433-00191-00000	UNIFORM ALLOWANCE	332	284	430	555	555
01-433-00192-00000	FICA/MEDICARE	6,201	7,866	7,937	8,276	8,276
01-433-00196-00000	GROUP HOSPITAL INSURANCE	21,738	23,674	20,337	22,600	22,600
01-433-00198-00000	GROUP DENTAL INSURANCE	1,070	1,110	1,400	1,359	1,359
01-433-00199-00000	GROUP VISION INSURANCE	66	120	144	144	144
	Salaries, Wages, & Benefits	*110,058*	*134,942*	*135,304*	*142,040*	*142,040*
01-433-00210-00000	OFFICE SUPPLIES	23	-	60	60	60
01-433-00220-00000	OPERATING SUPPLIES	35,953	46,831	36,004	38,428	38,428
01-433-00231-00000	VEHICLE FUEL & OIL	2,925	3,736	3,000	3,000	3,000
01-433-00249-00000	VEHICLE SUPPLIES	1,141	589	2,000	2,000	2,000
01-433-00250-00000	MAINTENANCE SUPPLIES	39,401	14,413	21,850	23,850	23,850
01-433-00260-00000	SMALL TOOLS & EQUIPMENT	2,284	714	800	1,175	1,175
01-433-00321-00000	TELEPHONE	4,366	4,461	4,200	4,200	4,200
01-433-00331-00000	TRAVEL EXPENSES	-	71	100	450	450
01-433-00342-00000	PRINTING	2,540	3,459	2,000	2,000	2,000
01-433-00361-00000	ELECTRICITY	35,724	32,414	29,000	29,000	29,000
01-433-00371-00000	MAINTENANCE-LAND	-	-	1,000	1,000	1,000
01-433-00372-00000	MAINTENANCE-VEHICLES	2,512	2,270	1,600	1,600	1,600
01-433-00374-00000	MAINTENANCE-EQUIPMENT	890	-	1,400	-	-
01-433-00394-00000	OTHER SERVICE FEES	24,840	66,207	27,950	27,950	27,950
01-433-00420-00000	DUES & SUBSCRIPTIONS	85	200	200	200	200
01-433-00421-00000	LICENSES & PERMITS	-	217	-	-	-

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
01-433-00440-00000	LAUNDRY SERVICE	712	1,009	-	-	-
01-433-00461-00000	TRAINING	465	939	200	1,200	1,200
	Supplies, Services & Utilities	*153,861*	*177,531*	*131,364*	*136,113*	*136,113*
433	**Total Traffic Control**	**263,919**	**312,473**	**266,668**	**278,153**	**278,153**
434	**Street Lighting**					
01-434-00130-00000	SALARIES--FULL TIME	16,656	19,308	20,561	21,270	21,270
01-434-00158-00000	GROUP LIFE INSURANCE	34	39	24	24	24
01-434-00159-00000	GROUP DISABILITY INS	159	182	197	208	208
01-434-00180-00000	SALARIES--OVER TIME	412	111	-	-	-
01-434-00192-00000	FICA/MEDICARE	1,329	1,521	1,573	1,627	1,627
01-434-00196-00000	GROUP HOSPITAL INSURANCE	5,434	5,407	5,085	5,650	5,650
01-434-00198-00000	GROUP DENTAL INSURANCE	389	476	351	340	340
01-434-00199-00000	GROUP VISION INSURANCE	17	30	36	36	36
	Salaries, Wages, & Benefits	*24,429*	*27,072*	*27,827*	*29,155*	*29,155*
01-434-00220-00000	Operating Supplies	287	346	-	-	-
01-434-00250-00000	MAINTENANCE SUPPLIES	5,264	1,080	4,110	5,102	5,102
01-434-00361-00000	ELECTRICITY	261,758	266,162	260,000	260,000	260,000
	Supplies, Services & Utilities	*267,308*	*267,589*	*264,110*	*265,102*	*265,102*
434	**Total Street Lighting**	**291,738**	**294,661**	**291,937**	**294,257**	**294,257**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**3,169,013**	**2,102,826**	**2,192,133**	**2,242,207**	**2,242,207**
GENERAL FUND EXPENDITURES - DEPARTMENT OF PARKS & RECREATION						
451	**Parks & Recreation Admin.**					
01-451-00130-00000	SALARIES--FULL TIME	116,702	119,414	123,059	127,452	127,452
01-451-00158-00000	GROUP LIFE INSURANCE	181	181	192	192	192
01-451-00159-00000	GROUP DISABILITY INS	1,088	1,089	1,078	1,195	1,195
01-451-00167-00000	WELLNESS	400	678	-	-	-
01-451-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,698	4,423	4,550	4,711	4,711
01-451-00180-00000	SALARIES--OVER TIME	379	294	465	465	465
01-451-00192-00000	FICA/MEDICARE	9,095	9,343	9,450	9,786	9,786
01-451-00196-00000	GROUP HOSPITAL INSURANCE	47,038	51,018	50,842	56,500	56,500
01-451-00198-00000	GROUP DENTAL INSURANCE	1,668	1,586	1,750	1,699	1,699
01-451-00199-00000	GROUP VISION INSURANCE	165	180	180	180	180
	Salaries, Wages, & Benefits	*180,415*	*188,206*	*191,566*	*202,180*	*202,180*
01-451-00210-00000	OFFICE SUPPLIES	252	292	250	250	250
01-451-00215-00000	POSTAGE	197	182	500	500	500
01-451-00220-00000	OPERATING SUPPLIES	(1,707)	(557)	500	500	500
01-451-00229-00000	ITEMS FOR RESALE	6,168	3,735	7,500	7,000	7,000
01-451-00318-00000	COMPUTER SERVICES	1,944	1,704	1,500	2,000	2,000
01-451-00321-00000	TELEPHONE	2,112	2,017	2,100	2,100	2,100
01-451-00327-00000	RADIO MAINTENANCE	-	-	100	-	-
01-451-00331-00000	TRAVEL EXPENSES	1,088	753	2,700	2,200	2,200
01-451-00341-00000	ADVERTISING	482	-	200	200	200
01-451-00342-00000	PRINTING	207	290	2,800	-	-
01-451-00343-00000	PHOTOCOPY	94	90	250	250	250
01-451-00394-00000	OTHER SERVICE FEES	5	-	-	-	-
01-451-00420-00000	DUES & SUBSCRIPTIONS	275	325	435	435	435
01-451-00461-00000	TRAINING	360	435	900	900	900
	Supplies, Services & Utilities	*11,478*	*9,268*	*19,735*	*16,335*	*16,335*
451	**Total Parks & Recreation Admin.**	**191,892**	**197,474**	**211,301**	**218,515**	**218,515**

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
452	**Recreation Services**					
01-452-00115-00000	SALARIES--PART TIME	-	-	42,708	41,950	41,950
01-452-00115-00508	PART-TIME SALARIES	1,944	2,093	-	-	-
01-452-00115-00510	PART-TIME SALARIES	1,119	1,072	-	-	-
01-452-00115-05120	PART-TIME SALARIES	10,935	7,102	-	-	-
01-452-00115-05150	PART-TIME SALARIES	19,150	21,608	-	-	-
01-452-00130-00000	SALARIES--FULL TIME	67,784	73,203	79,692	79,743	79,743
01-452-00158-00000	GROUP LIFE INSURANCE	104	162	168	168	168
01-452-00159-00000	GROUP DISABILITY INS	471	728	671	732	732
01-452-00180-00000	SALARIES - OVERTIME	38	349	-	-	-
01-452-00191-00000	UNIFORM ALLOWANCE	129	237	300	300	300
01-452-00192-00000	FICA/MEDICARE	7,904	8,289	9,307	9,309	9,309
01-452-00196-00000	GROUP HOSPITAL INSURANCE	15,853	17,601	14,024	25,208	25,208
01-452-00198-00000	GROUP DENTAL INSURANCE	971	1,010	1,071	1,039	1,039
01-452-00199-00000	GROUP VISION INSURANCE	149	179	171	171	171
	Salaries, Wages, & Benefits	*126,550*	*133,633*	*148,112*	*158,620*	*158,620*
01-452-00210-00000	OFFICE SUPPLIES	411	496	500	500	500
01-452-00215-00000	POSTAGE	650	333	800	800	800
01-452-00220-00000	OPERATING SUPPLIES	2,932	2,918	4,035	4,120	4,120
01-452-00250-00000	MAINTENANCE SUPPLIES	720	401	650	1,075	1,075
01-452-00321-00000	TELEPHONE	-	-	-	432	432
01-452-00331-00000	TRAVEL EXPENSES	961	617	1,400	1,500	1,500
01-452-00341-00000	ADVERTISING	834	960	1,000	1,000	1,000
01-452-00342-00000	PRINTING	1,573	3,039	2,400	3,000	3,000
01-452-00343-00000	PHOTOCOPY	88	87	100	100	100
01-452-00394-00000	OTHER SERVICE FEES	53,108	48,273	44,237	36,832	36,832
01-452-00420-00000	DUES & SUBSCRIPTIONS	547	340	450	450	450
01-452-00461-00000	TRAINING	660	820	900	970	970
	Supplies, Services & Utilities	*62,483*	*58,285*	*56,472*	*50,779*	*50,779*
452	**Total Recreation Services**	**189,034**	**191,918**	**204,584**	**209,399**	**209,399**
453	**Swimming Pool**					
01-453-00115-00000	SALARIES--PART TIME	60,635	54,115	74,800	73,584	73,584
01-453-00130-00000	SALARIES--FULL TIME	4,809	4,881	5,025	5,204	5,204
01-453-00158-00000	GROUP LIFE INSURANCE	10	10	10	10	10
01-453-00159-00000	GROUP DISABILITY INS	45	45	46	49	49
01-453-00180-00000	SALARIES--OVER TIME	-	224	-	-	-
01-453-00191-00000	UNIFORM ALLOWANCE	270	289	450	475	475
01-453-00192-00000	FICA/MEDICARE	5,001	4,526	5,996	6,027	6,027
01-453-00196-00000	GROUP HOSPITAL INSURANCE	1,437	1,564	1,560	1,716	1,716
01-453-00198-00000	GROUP DENTAL INSURANCE	83	79	88	85	85
01-453-00199-00000	GROUP VISION INSURANCE	8	9	9	9	9
	Salaries, Wages, & Benefits	*72,299*	*65,742*	*87,984*	*87,159*	*87,159*
01-453-00210-00000	OFFICE SUPPLIES	46	30	75	265	265
01-453-00220-00000	OPERATING SUPPLIES	2,623	788	2,748	2,500	2,500
01-453-00220-SPONS	Operating Supplies	327	618	-	500	500
01-453-00222-00000	CHEMICALS	18,910	16,511	18,431	19,435	19,435
01-453-00226-00000	CLEANING SUPPLIES	586	428	700	700	700
01-453-00229-00000	ITEMS FOR RESALE	13,590	12,443	14,000	14,000	14,000
01-453-00250-00000	MAINTENANCE SUPPLIES	766	662	800	800	800
01-453-00260-00000	SMALL TOOLS & EQUIPMENT	526	832	1,385	700	700
01-453-00321-00000	TELEPHONE	2,091	2,163	2,100	2,532	2,532
01-453-00331-00000	TRAVEL EXPENSES	-	78	50	50	50
01-453-00341-00000	ADVERTISING	1,000	959	1,000	1,000	1,000
01-453-00342-00000	PRINTING	74	20	80	80	80
01-453-00361-00000	ELECTRICITY	10,526	8,812	10,875	10,000	10,000
01-453-00362-00000	NATURAL GAS	302	431	300	400	400
01-453-00364-00000	SEWER	8,353	6,084	8,225	8,000	8,000

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
01-453-00365-00000	SOLID WASTE	911	992	885	1,000	1,000
01-453-00366-00000	WATER	6,438	4,644	6,355	6,400	6,400
01-453-00371-00000	MAINTENANCE-LAND	126	-	75	75	75
01-453-00373-00000	MAINTENANCE-BUILDINGS	894	3,824	2,500	4,825	4,825
01-453-00374-00000	MAINTENANCE-EQUIPMENT	545	180	244	350	350
01-453-00384-00000	RENTAL-EQUIPMENT	30	15	110	110	110
01-453-00394-00000	OTHER SERVICE FEES	4,050	4,664	3,700	4,200	4,200
01-453-00421-00000	LICENSES & PERMITS	82	417	117	117	117
01-453-00461-00000	TRAINING	257	400	825	825	825
	Supplies, Services & Utilities	*73,051*	*65,996*	*75,580*	*78,864*	*78,864*
01-453-00720-00000	IMPROVEMENTS	77,103	-	-	-	-
01-453-00730-00000	BUILDINGS	-	-	-	-	-
	Capital Expenditures	*77,103*	-	-	-	-
453	**Total Swimming Pool**	**222,453**	**131,738**	**163,564**	**166,023**	**166,023**
454	**Parks Maintenance**					
01-454-00115-00000	SALARIES--PART TIME	-	-	6,169	5,740	5,740
01-454-00130-00000	SALARIES--FULL TIME	135,839	137,347	139,152	143,874	143,874
01-454-00158-00000	GROUP LIFE INSURANCE	284	281	288	288	288
01-454-00159-00000	GROUP DISABILITY INS	1,272	1,261	1,255	1,373	1,373
01-454-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,457	1,745	4,559	4,720	4,720
01-454-00180-00000	SALARIES--OVER TIME	6,777	3,022	6,769	6,771	6,771
01-454-00191-00000	UNIFORM ALLOWANCE	597	448	700	700	700
01-454-00192-00000	FICA/MEDICARE	10,837	10,678	11,608	11,963	11,963
01-454-00196-00000	GROUP HOSPITAL INSURANCE	40,857	45,342	43,791	47,988	47,988
01-454-00198-00000	GROUP DENTAL INSURANCE	2,551	2,269	2,383	2,313	2,313
01-454-00199-00000	GROUP VISION INSURANCE	330	323	306	306	306
	Salaries, Wages, & Benefits	*200,802*	*202,716*	*216,980*	*226,036*	*226,036*
01-454-00220-00000	OPERATING SUPPLIES	496	1,736	4,006	4,100	4,100
01-454-00226-00000	CLEANING SUPPLIES	147	282	200	200	200
01-454-00230-00000	HEATING FUEL	883	-	-	-	-
01-454-00231-00000	VEHICLE FUEL & OIL	5,670	3,851	6,000	6,000	6,000
01-454-00249-00000	VEHICLE SUPPLIES	3,422	3,294	3,200	3,200	3,200
01-454-00250-00000	MAINTENANCE SUPPLIES	9,261	13,241	14,105	14,305	14,305
01-454-00260-00000	SMALL TOOLS & EQUIPMENT	346	411	500	1,640	1,640
01-454-00317-00000	PEST CONTROL	453	340	440	690	690
01-454-00321-00000	TELEPHONE	4,262	4,669	4,400	4,880	4,880
01-454-00331-00000	TRAVEL EXPENSES	-	-	50	50	50
01-454-00341-00000	ADVERTISING	208	-	-	-	-
01-454-00361-00000	ELECTRICITY	11,061	10,807	11,230	11,230	11,230
01-454-00362-00000	NATURAL GAS	4,397	6,023	7,500	7,500	7,500
01-454-00364-00000	SEWER	15,395	12,496	13,500	13,500	13,500
01-454-00365-00000	SOLID WASTE	4,690	4,866	5,000	5,366	5,366
01-454-00366-00000	WATER	17,190	14,681	16,000	16,000	16,000
01-454-00371-00000	MAINTENANCE-LAND	52,099	54,566	57,690	65,740	65,740
01-454-00372-00000	MAINTENANCE-VEHICLES	1,468	328	1,700	1,700	1,700
01-454-00373-00000	MAINTENANCE-BUILDINGS	4,942	17,513	13,225	8,000	8,000
01-454-00374-00000	MAINTENANCE-EQUIPMENT	853	631	985	1,105	1,105
01-454-00384-00000	RENTAL-EQUIPMENT	2,678	2,364	4,920	5,488	5,488
01-454-00394-00000	OTHER SERVICE FEES	622	352	450	650	650
01-454-00420-00000	DUES & SUBSCRIPTIONS	-	-	220	220	220
01-454-00421-00000	LICENSES & PERMITS	194	84	100	100	100
01-454-00440-00000	LAUNDRY SERVICE	1,325	1,375	1,700	1,700	1,700
01-454-00461-00000	TRAINING	-	20	100	100	100
	Supplies, Services & Utilities	*142,061*	*153,929*	*167,221*	*173,464*	*173,464*
01-454-00720-00000	IMPROVEMENTS	23,300	-	-	-	-
01-454-00720-00HPP	IMPROVEMENTS	247,002	-	-	-	-

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
01-454-00720-0MANS	IMPROVEMENTS	3,644	-	-	-	-
01-454-00720-TRAIL	IMPROVEMENTS	646,082	-	-	-	-
01-454-00730-00000	BUILDINGS	23,878	-	-	-	-
01-454-00730-00ROW	BUILDINGS - SHAFFER PARK ROW	29,560	-	-	-	-
01-454-00740-00000	MACHINERY & EQUIPMENT	26,847	-	-	-	-
	Capital Expenditures	*1,000,313*	-	-	-	-
454	**Total Parks Maintenance**	**1,343,176**	**356,646**	**384,201**	**399,500**	**399,500**
455	**Shade Tree Program**					
01-455-00371-00000	MAINTENANCE-LAND	11,679	6,783	7,000	7,000	7,000
	Supplies, Services & Utilities	*11,679*	*6,783*	*7,000*	*7,000*	*7,000*
455	**Total Shade Tree Program**	**11,679**	**6,783**	**7,000**	**7,000**	**7,000**
458	**Community Center**					
01-458-00115-00000	SALARIES--PART TIME	14,872	15,935	15,969	16,370	16,370
01-458-00191-00000	UNIFORM ALLOWANCE	-	88	100	100	100
01-458-00192-00000	FICA/MEDICARE	1,138	1,219	1,198	1,252	1,252
	Salaries, Wages, & Benefits	*16,009*	*17,242*	*17,267*	*17,722*	*17,722*
01-458-00220-00000	OPERATING SUPPLIES	1,526	1,805	2,006	2,050	2,050
01-458-00226-00000	CLEANING SUPPLIES	500	503	500	550	550
01-458-00250-00000	MAINTENANCE SUPPLIES	1,456	1,207	2,000	2,000	2,000
01-458-00260-00000	SMALL TOOLS & EQUIPMENT	500	-	1,000	1,000	1,000
01-458-00317-00000	PEST CONTROL SERVICES	697	540	800	800	800
01-458-00318-00000	COMPUTER SERVICES	395	395	395	395	395
01-458-00321-00000	TELEPHONE	918	941	920	940	940
01-458-00361-00000	ELECTRICITY	11,901	8,766	11,140	11,140	11,140
01-458-00362-00000	NATURAL GAS	13,295	13,699	18,000	18,000	18,000
01-458-00364-00000	SEWER	761	803	800	1,150	1,150
01-458-00365-00000	SOLID WASTE	2,051	2,358	2,100	2,503	2,503
01-458-00366-00000	WATER	612	640	600	900	900
01-458-00371-00000	MAINTENANCE-LAND	1,500	-	1,500	1,500	1,500
01-458-00373-00000	MAINTENANCE-BUILDINGS	12,983	17,978	19,000	17,520	17,520
01-458-00374-00000	MAINTENANCE-EQUIPMENT	29,661	8,274	7,450	7,660	7,660
01-458-00384-00000	RENTAL-EQUIPMENT	100	15	1,050	50	50
01-458-00394-00000	OTHER SERVICE FEES	14,494	14,430	14,500	14,535	14,535
01-458-00421-00000	LICENSES & PERMITS	-	409	300	300	300
01-458-00440-00000	LAUNDRY SERVICE	58	152	160	160	160
	Supplies, Services & Utilities	*93,408*	*72,915*	*84,221*	*83,153*	*83,153*
01-458-00720-00000	IMPROVEMENTS	-	-	-	-	-
01-458-00730-00000	BUILDINGS	20,454	-	-	-	-
	Capital Expenditures	*20,454*	-	-	-	-
458	**Total Community Center**	**129,871**	**90,157**	**101,488**	**100,875**	**100,875**
TOTAL DEPARTMENT OF PARKS & RECREATION:		**2,088,104**	**974,715**	**1,072,138**	**1,101,312**	**1,101,312**
GENERAL FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
446	**Stormwater**					
01-446-00130-00000	SALARIES--FULL TIME	-	67,116	69,212	-	-
01-446-00158-00000	GROUP LIFE INSURANCE	-	32	132	-	-
01-446-00159-00000	GROUP DISABILITY INS	-	218	621	-	-
01-446-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	870	928	-	-
01-446-00180-00000	SALARIES--OVER TIME	-	705	1,020	-	-
01-446-00191-00000	UNIFORM ALLOWANCE	-	348	280	-	-
01-446-00192-00000	FICA/MEDICARE	-	5,187	5,372	-	-

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
01-446-00196-00000	GROUP HOSPITAL INSURANCE	-	19,095	24,567	-	-
01-446-00198-00000	GROUP DENTAL INSURANCE	-	797	1,051	-	-
01-446-00199-00000	GROUP VISION INSURANCE	-	112	139	-	-
	Salaries, Wages, & Benefits	-	*94,481*	*103,322*	-	-
01-446-00210-00000	OFFICE SUPPLIES	-	66	70	-	-
01-446-00220-00000	OPERATING SUPPLIES	-	949	5,813	-	-
01-446-00226-00000	CLEANING SUPPLIES	-	-	127	-	-
01-446-00231-00000	VEHICLE FUEL & OIL	-	2,064	7,500	-	-
01-446-00249-00000	VEHICLE SUPPLIES	-	27	3,250	-	-
01-446-00250-00000	MAINTENANCE SUPPLIES	2,293	9,603	9,050	-	-
01-446-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	500	-	-
01-446-00313-00000	ENGINEERING SERVICES	2,399	2,072	6,600	-	-
01-446-00317-00000	PEST CONTROL SERVICES	-	-	30	-	-
01-446-00318-00000	COMPUTER SERVICES	-	-	3,678	-	-
01-446-00321-00000	TELEPHONE	-	-	750	-	-
01-446-00327-00000	RADIO MAINTENANCE	-	-	125	-	-
01-446-00342-00000	PRINTING	40	40	1,000	-	-
01-446-00343-00000	PHOTOCOPY	-	-	38	-	-
01-446-00361-00000	ELECTRICITY	-	-	1,000	-	-
01-446-00362-00000	NATURAL GAS	-	-	875	-	-
01-446-00364-00000	SEWER	-	-	90	-	-
01-446-00365-00000	SOLID WASTE	-	-	150	-	-
01-446-00366-00000	WATER	-	-	88	-	-
01-446-00371-00000	MAINTENANCE-LAND	-	-	5,188	-	-
01-446-00372-00000	MAINTENANCE-VEHICLES	-	1,494	2,000	-	-
01-446-00373-00000	MAINTENANCE-BUILDINGS	-	-	425	-	-
01-446-00374-00000	MAINTENANCE-EQUIPMENT	-	-	919	-	-
01-446-00394-00000	OTHER SERVICE FEES	-	684	2,728	-	-
01-446-00420-00000	DUES & SUBSCRIPTIONS	-	49	505	-	-
01-446-00421-00000	LICENSES & PERMITS	500	500	1,250	-	-
01-446-00440-00000	LAUNDRY SERVICE	-	-	488	-	-
01-446-00461-00000	TRAINING	-	60	350	-	-
	Supplies, Services & Utilities	*5,231*	*17,608*	*54,587*	-	-
01-446-00720-00000	IMPROVEMENTS	19,900	-	-	-	-
01-446-00760-00000	VEHICLES	62,955	-	-	-	-
	Capital Expenditures	*82,855*	-	-	-	-
446	**Total Stormwater**	**88,086**	**112,089**	**157,909**	**-**	**-**
TOTAL GENERAL FUND EXPENDITURES		**14,024,815**	**18,884,704**	**12,614,502**	**12,639,672**	**12,639,672**
General Fund Revenue Total		**15,068,277**	**18,807,057**	**12,614,502**	**12,639,672**	**12,639,672**
General Fund Expense Total		**14,024,815**	**18,884,704**	**12,614,502**	**12,639,672**	**12,639,672**
General Fund Gain/(Loss) from Operation		**1,043,462**	**(77,648)**	**-**	**-**	**-**

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
06	**WATER FUND**					
WATER FUND REVENUE						
000	**Interest & Rents**					
06-000-34110-00000	INTEREST INCOME-SAVINGS	(5,948)	(18,581)	(2,500)	(6,000)	(6,000)
06-000-34140-00000	INTEREST INCOME - PLGIT	(1,295)	(3,483)	(1,250)	(20,000)	(20,000)
06-000-34141-00000	INTEREST - INVESTMENT	(3,546)	(3,317)	-	(3,500)	(3,500)
06-000-34141-GOB17	Water GOB Series 17	-	(2,716)	-	-	-
06-000-37895-00000	CELL TOWER SPACE RENTAL	(146,943)	(157,044)	(140,000)	(150,000)	(150,000)
	Total Interest & Rents	**(157,732)**	**(185,141)**	**(143,750)**	**(179,500)**	**(179,500)**
000	**Charges for Services**					
06-000-37810-00000	METERED WATER SALES	(3,684,095)	(3,728,712)	(3,977,492)	(3,977,492)	(3,977,492)
06-000-37870-00000	SALES TO TOWNSHIPS	(64,733)	(47,863)	(60,000)	(60,000)	(60,000)
	Total Charges for Services	**(3,748,828)**	**(3,776,575)**	**(4,037,492)**	**(4,037,492)**	**(4,037,492)**
000	**Other Revenue**					
06-000-37880-00000	WATER CAPACITY TAP FEE	(94,004)	(248,011)	(50,000)	(147,300)	(147,300)
06-000-37890-00000	OTHER SERVICE REVENUE	(8,437)	(12,082)	(8,000)	(9,800)	(9,800)
06-000-37891-00000	SALES OF WATER METERS	(14,615)	(19,177)	(12,000)	(16,600)	(16,600)
06-000-38010-00000	MISCELLANEOUS REVENUE	(191)	(365)	(500)	(4,000)	(4,000)
06-000-38012-00000	NET APPR. (DEPR) IN MV	(2,719)	1,302	-	-	-
06-000-38196-00000	HEALTH INSURANCE COPAY	(7,732)	(5,099)	(4,000)	(6,300)	(6,300)
06-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(51,136)	(43,113)	(30,000)	(44,700)	(44,700)
06-000-39110-00000	SALE OF PROPERTY	-	(2,145)	(1,000)	(3,100)	(3,100)
06-000-39120-00000	REIMBURSEMENTS	(13,782)	(714,918)	(20,000)	(15,000)	(15,000)
06-000-39213-00000	WATER AUTHORITY TRANSFER	(171,197)	(193,030)	(135,000)	(140,000)	(140,000)
	Total Other Revenue	**(363,814)**	**(1,236,638)**	**(260,500)**	**(386,800)**	**(386,800)**
000	**Transfers In**					
06-000-39208-00000	TRANSFER FROM SEWER FUND	(28,181)	(20,083)	(12,934)	(19,338)	(19,338)
	Total Transfers In	**(28,181)**	**(20,083)**	**(12,934)**	**(19,338)**	**(19,338)**
000	**Other Sources**					
06-000-39990-00000	FUND BALANCE	-	-	(2,118,500)	(2,867,689)	(2,867,689)
	Total Other Sources	**-**	**-**	**(2,118,500)**	**(2,867,689)**	**(2,867,689)**
TOTAL WATER FUND REVENUE:		***(4,298,555)***	***(5,218,436)***	***(6,573,176)***	***(7,490,819)***	***(7,490,819)***
WATER FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
486	***Property & Casualty Insurance***					
06-486-00351-00000	DIRECT PROPERTY	18,870	17,363	21,593	22,025	22,025
06-486-00352-00000	COMP GEN LIABILITY	8,697	8,640	9,034	9,215	9,215
06-486-00353-00000	AUTOMOBILE LIABILITY	3,605	3,819	4,591	4,683	4,683
06-486-00354-00000	PUBLIC OFFICIALS' LIAB	1,390	5,695	6,308	5,810	5,810
	Supplies, Services & Utilities	*32,562*	*35,516*	*41,526*	*41,733*	*41,733*
486	**Total Insurance Premiums**	**32,562**	**35,516**	**41,526**	**41,733**	**41,733**
TOTAL DEPARTMENT OF ADMINISTRATION:		**32,562**	**35,516**	**41,526**	**41,733**	**41,733**
WATER FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Water Billing & Collection**					
06-402-00115-00000	SALARIES--PART TIME	-	13	-	-	-
06-402-00130-00000	SALARIES--FULL TIME	47,300	23,442	35,603	27,924	27,924

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
06-402-00158-00000	GROUP LIFE INSURANCE	42	69	48	48	48
06-402-00159-00000	GROUP DISABILITY INS	190	313	354	259	259
06-402-00167-00000	WELLNESS	-	-	200	200	200
06-402-00177-00000	EXCESS SICK LEAVE PAYMENTS	636	469	-	-	-
06-402-00180-00000	SALARIES--OVER TIME	38	-	-	-	-
06-402-00192-00000	FICA/MEDICARE	1,565	2,505	2,724	2,136	2,136
06-402-00196-00000	GROUP HOSPITAL INSURANCE	5,665	8,545	9,022	8,105	8,105
06-402-00198-00000	GROUP DENTAL INSURANCE	500	518	876	515	515
06-402-00199-00000	GROUP VISION INSURANCE	83	120	90	75	75
	Salaries, Wages, & Benefits	*56,020*	*35,994*	*48,917*	*39,262*	*39,262*
06-402-00210-00000	OFFICE SUPPLIES	-	66	100	100	100
06-402-00215-00000	POSTAGE	6,969	6,960	7,200	4,800	4,800
06-402-00220-00000	OPERATING SUPPLIES	-	-	102	50	50
06-402-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	100	100	100
06-402-00312-00000	MGMT CONSULTING SERVICES	36,239	35,220	37,500	-	-
06-402-00318-00000	COMPUTER SERVICES	434	160	400	300	300
06-402-00321-00000	TELEPHONE	169	176	200	140	140
06-402-00331-00000	TRAVEL EXPENSES	-	-	25	25	25
06-402-00342-00000	PRINTING	1,456	1,955	2,200	1,470	1,470
06-402-00343-00000	PHOTOCOPY	572	176	500	350	350
06-402-00374-00000	MAINTENANCE-EQUIPMENT	1,137	1,976	1,850	1,850	1,850
06-402-00394-00000	OTHER SERVICE FEES	92	-	1,500	1,500	1,500
06-402-00399-00000	ADMIN. -(AUDITOR ACCT.)	-	71,531	-	-	-
06-402-00430-00000	SALES TAX - WATER METERS	830	861	2,000	2,000	2,000
06-402-00461-00000	TRAINING	-	-	100	100	100
	Supplies, Services & Utilities	*47,899*	*119,082*	*53,777*	*12,785*	*12,785*
06-402-00740-17006	MACHINERY & EQUIPMENT	-	2,270	-	-	-
06-402-00740-17016	MACHINERY & EQUIPMENT	-	-	33,333	144,986	144,986
06-402-00740-17018	MACHINERY & EQUIPMENT	-	-	25,000	89,333	89,333
	Capital Expenditures	*-*	*2,270*	*58,333*	*234,319*	*234,319*
402	**Total Water Billing & Collection**	**103,919**	**157,346**	**161,027**	**286,366**	**286,366**
472	**Debt Service**					
06-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	661,823	605,287	605,287
06-472-47220-00000	DEBT SERVICE INTEREST	156,823	168,115	253,764	345,780	345,780
06-472-47304-00000	PAYING AGENT FEE	116	-	-	-	-
06-472-47305-00000	NOTE ISSUE COSTS	11,232	106,897	-	-	-
	Debt Service	*168,171*	*275,012*	*915,587*	*951,067*	*951,067*
472	**Total Debt Service**	**168,171**	**275,012**	**915,587**	**951,067**	**951,067**
481	**Water Authority**					
06-481-00311-00000	AUDITING FEES	-	-	1,600	1,600	1,600
06-481-00313-00000	ENGINEERING SERVICES	-	-	1,250	1,250	1,250
06-481-00314-00000	LEGAL SERVICES	5,050	2,901	6,000	6,000	6,000
	Supplies, Services & Utilities	*5,050*	*2,901*	*8,850*	*8,850*	*8,850*
481	**Total Water Authority**	**5,050**	**2,901**	**8,850**	**8,850**	**8,850**
488	**Unallocated Employee Benefits**					
06-487-00196-00000	GROUP HOSPITAL INSURANCE	148	145	-	-	-
06-488-00195-00000	WORKERS' COMPENSATION	47,380	43,280	40,805	34,557	34,557
	Salaries, Wages, & Benefits	*47,528*	*43,425*	*40,805*	*34,557*	*34,557*
488	**Total Unallocated Employee Benefits**	**47,528**	**43,425**	**40,805**	**34,557**	**34,557**

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
492	**Transfers Out**					
06-492-49201-00000	TRANSFER TO GENERAL FUND	869,015	969,700	985,892	855,612	855,612
	Transfers Out	*869,015*	*969,700*	*985,892*	*855,612*	*855,612*
492	**Total Transfers Out**	**869,015**	**969,700**	**985,892**	**855,612**	**855,612**
TOTAL DEPARTMENT OF FINANCE:		**1,193,684**	**1,448,383**	**2,112,161**	**2,136,452**	**2,136,452**
WATER FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
449	**Water Lines Maintenance**					
06-449-00130-00000	SALARIES--FULL TIME	249,581	253,982	276,599	202,535	202,535
06-449-00158-00000	GROUP LIFE INSURANCE	515	521	528	528	528
06-449-00159-00000	GROUP DISABILITY INS	2,395	2,425	2,480	1,268	1,268
06-449-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,041	3,478	3,705	3,836	3,836
06-449-00180-00000	SALARIES--OVER TIME	11,925	9,753	6,222	6,222	6,222
06-449-00191-00000	UNIFORM ALLOWANCE	1,887	1,967	1,117	1,202	1,202
06-449-00192-00000	FICA/MEDICARE	20,760	21,358	21,626	16,025	16,025
06-449-00196-00000	GROUP HOSPITAL INSURANCE	86,116	93,699	98,177	70,951	70,951
06-449-00198-00000	GROUP DENTAL INSURANCE	4,022	3,667	4,198	2,672	2,672
06-449-00199-00000	GROUP VISION INSURANCE	499	560	554	364	364
	Salaries, Wages, & Benefits	*380,741*	*391,412*	*415,206*	*305,603*	*305,603*
06-449-00210-00000	OFFICE SUPPLIES	219	139	250	250	250
06-449-00220-00000	OPERATING SUPPLIES	32,642	42,040	16,398	19,870	19,870
06-449-00226-00000	CLEANING SUPPLIES	572	865	500	585	585
06-449-00231-00000	VEHICLE FUEL & OIL	241	8,570	15,000	15,000	15,000
06-449-00249-00000	VEHICLE SUPPLIES	9,927	11,623	13,000	14,670	14,670
06-449-00250-00000	MAINTENANCE SUPPLIES	4,842	6,451	5,000	8,085	8,085
06-449-00260-00000	SMALL TOOLS & EQUIPMENT	3,416	7,553	4,698	6,145	6,145
06-449-00317-00000	PEST CONTROL SERVICES	124	124	500	270	270
06-449-00318-00000	COMPUTER SERVICES	-	-	-	500	500
06-449-00321-00000	TELEPHONE	3,412	3,257	3,500	3,500	3,500
06-449-00327-00000	RADIO MAINTENANCE	-	-	500	500	500
06-449-00331-00000	TRAVEL EXPENSES	7	-	100	500	500
06-449-00343-00000	PHOTOCOPY	19	19	150	150	150
06-449-00361-00000	ELECTRICITY	4,169	3,742	5,000	4,335	4,335
06-449-00362-00000	NATURAL GAS	2,578	2,487	3,500	3,500	3,500
06-449-00364-00000	SEWER	312	270	360	360	360
06-449-00365-00000	SOLID WASTE	673	680	600	600	600
06-449-00366-00000	WATER	323	307	350	350	350
06-449-00372-00000	MAINTENANCE-VEHICLES	4,297	13,442	3,000	4,000	4,000
06-449-00373-00000	MAINTENANCE-BUILDINGS	2,317	2,461	2,200	5,700	5,700
06-449-00374-00000	MAINTENANCE-EQUIPMENT	1,273	2,918	7,035	8,633	8,633
06-449-00384-00000	RENTAL-EQUIPMENT	110	273	200	350	350
06-449-00394-00000	OTHER SERVICE FEES	10,128	3,896	7,865	9,835	9,835
06-449-00420-00000	DUES & SUBSCRIPTIONS	1,648	1,310	925	810	810
06-449-00421-00000	LICENSES & PERMITS	2,105	2,083	2,700	2,700	2,700
06-449-00440-00000	LAUNDRY SERVICE	1,994	2,348	1,950	1,970	1,970
06-449-00461-00000	TRAINING	93	290	150	500	500
06-449-00610-00000	CONSTRUCTION CONTRACTS	51	-	-	-	-
	Supplies, Services & Utilities	*87,493*	*117,149*	*95,431*	*113,668*	*113,668*
06-449-00720-17036	IMPROVEMENTS	-	-	1,667,000	2,810,871	2,810,871
06-449-00740-00000	MACHINERY & EQUIPMENT	-	-	-	16,870	16,870
06-449-00740-17019	MACHINERY & EQUIPMENT	-	4,075	-	-	-
06-449-00760-00000	VEHICLES	(33,656)	1,374	-	-	-

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
06-449-00760-18039	VEHICLES	-	-	12,540	-	-
06-449-00760-18040	VEHICLES	-	-	25,000	-	-
	Capital Expenditures	*(33,656)*	*5,449*	*1,704,540*	*2,827,741*	*2,827,741*
449	**Total Water Lines Maintenance**	**434,578**	**514,010**	**2,215,177**	**3,247,012**	**3,247,012**
450	**Water Meter Maintenance**					
06-450-00115-00000	PART-TIME SALARIES	7,359	-	-	-	-
06-450-00130-00000	SALARIES--FULL TIME	11,599	9,359	10,552	10,930	10,930
06-450-00158-00000	GROUP LIFE INSURANCE	30	30	34	34	34
06-450-00159-00000	GROUP DISABILITY INS	133	133	69	91	91
06-450-00177-00000	EXCESS SICK LEAVE PAYMENTS	594	-	392	405	405
06-450-00180-00000	SALARIES--OVER TIME	1,214	139	408	400	400
06-450-00192-00000	FICA/MEDICARE	1,575	717	839	867	867
06-450-00196-00000	GROUP HOSPITAL INSURANCE	42	3,244	3,936	4,334	4,334
06-450-00198-00000	GROUP DENTAL INSURANCE	-	180	222	215	215
06-450-00199-00000	GROUP VISION INSURANCE	-	19	23	23	23
	Salaries, Wages, & Benefits	*22,547*	*13,821*	*16,475*	*17,299*	*17,299*
06-450-00210-00000	OFFICE SUPPLIES	-	-	42	40	40
06-450-00220-00000	OPERATING SUPPLIES	18,862	18,519	4,000	15,000	15,000
06-450-00231-00000	VEHICLE FUEL & OIL	192	327	2,000	2,000	2,000
06-450-00249-00000	VEHICLE SUPPLIES	-	21	500	500	500
06-450-00250-00000	MAINTENANCE SUPPLIES	-	600	-	-	-
06-450-00260-00000	SMALL TOOLS & EQUIPMENT	15	29	400	700	700
06-450-00321-00000	TELEPHONE	1,005	1,760	900	900	900
06-450-00341-00000	ADVERTISING	577	-	-	-	-
06-450-00364-00000	SEWER	538	562	600	600	600
06-450-00366-00000	WATER	593	615	600	600	600
06-450-00372-00000	MAINTENANCE-VEHICLES	46	46	350	350	350
06-450-00440-00000	LAUNDRY SERVICE	3	-	-	-	-
06-450-00461-00000	TRAINING	-	-	-	450	450
	Supplies, Services & Utilities	*21,831*	*22,480*	*9,392*	*21,140*	*21,140*
450	**Total Water Meter Maintenance**	**44,377**	**36,300**	**25,867**	**38,439**	**38,439**
44L	**Water Lab**					
06-44L-00130-00000	SALARIES--FULL TIME	71,563	72,432	75,253	77,735	77,735
06-44L-00158-00000	GROUP LIFE INSURANCE	134	134	144	144	144
06-44l-00159-00000	GROUP DISABILITY INS	671	671	662	711	711
06-44L-00177-00000	EXCESS SICK LEAVE PAYMENTS	724	731	2,791	2,890	2,890
06-44L-00180-00000	SALARIES--OVER TIME	-	32	890	1,060	1,060
06-44L-00191-00000	UNIFORM ALLOWANCE	200	225	450	450	450
06-44L-00192-00000	FICA/MEDICARE	5,533	5,606	5,824	6,028	6,028
06-44L-00196-00000	GROUP HOSPITAL INSURANCE	24,645	26,402	25,421	28,250	28,250
06-44L-00198-00000	GROUP DENTAL INSURANCE	1,004	948	1,094	1,062	1,062
06-44L-00199-00000	GROUP VISION INSURANCE	103	113	113	113	113
	Salaries, Wages, & Benefits	*104,578*	*107,294*	*112,642*	*118,443*	*118,443*
06-44L-00210-00000	OFFICE SUPPLIES	26	259	267	267	267
06-44L-00215-00000	POSTAGE	2,341	2,432	248	198	198
06-44L-00220-00000	OPERATING SUPPLIES	1,583	(372)	219	225	225
06-44L-00222-00000	CHEMICALS	4,994	4,805	5,412	5,526	5,526
06-44L-00225-00000	LAB SUPPLIES	4,026	2,401	4,149	4,539	4,539
06-44L-00226-00000	CLEANING SUPPLIES	271	167	320	320	320
06-44L-00231-00000	VEHICLE FUEL & OIL	561	307	340	343	343
06-44L-00249-00000	VEHICLE SUPPLIES	68	18	150	150	150
06-44L-00260-00000	SMALL TOOLS & EQUIPMENT	3,035	3,664	4,152	4,078	4,078
06-44L-00316-00000	LABORATORY TEST SERVICES	8,568	13,791	15,958	19,669	19,669
06-44L-00318-00000	COMPUTER SERVICES	-	787	702	858	858

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
06-44L-00321-00000	TELEPHONE	246	240	250	324	324
06-44L-00327-00000	RADIO MAINTENANCE	-	141	1,250	1,250	1,250
06-44L-00331-00000	TRAVEL EXPENSES	244	149	408	415	415
06-44L-00341-00000	ADVERTISING	3,520	3,520	1,227	1,480	1,480
06-44L-00343-00000	PHOTOCOPY	83	59	90	90	90
06-44L-00372-00000	MAINTENANCE-VEHICLES	18	-	300	400	400
06-44L-00373-00000	MAINTENANCE-BUILDINGS	-	1,792	5,000	5,000	5,000
06-44L-00374-00000	MAINTENANCE-EQUIPMENT	2,903	2,959	2,343	2,411	2,411
06-44L-00420-00000	DUES & SUBSCRIPTIONS	889	900	1,002	1,014	1,014
06-44L-00421-00000	LICENSES & PERMITS	1,000	1,000	1,450	1,450	1,450
06-44L-00440-00000	LAUNDRY SERVICE	332	393	412	412	412
06-44L-00461-00000	TRAINING	150	162	731	736	736
	Supplies, Services & Utilities	*34,858*	*39,573*	*46,380*	*51,155*	*51,155*
06-44L-00740-18061	MACHINERY & EQUIPMENT	-	-	9,000	-	-
	Capital Expenditures	-	-	*9,000*	-	-
44L	**Total Water Lab**	**139,437**	**146,867**	**168,022**	**169,598**	**169,598**
44P	**Water Treatment Plant**					
06-44P-00130-00000	SALARIES--FULL TIME	401,228	435,470	444,410	458,426	458,426
06-44P-00158-00000	GROUP LIFE INSURANCE	698	767	888	888	888
06-44p-00159-00000	GROUP DISABILITY INS	3,417	3,840	3,901	4,115	4,115
06-44P-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,250	3,661	6,233	6,453	6,453
06-44P-00180-00000	SALARIES--OVER TIME	83,004	80,471	50,706	50,650	50,650
06-44P-00191-00000	UNIFORM ALLOWANCE	1,165	1,059	1,715	2,145	2,145
06-44P-00192-00000	FICA/MEDICARE	37,299	39,662	37,801	38,945	38,945
06-44P-00196-00000	GROUP HOSPITAL INSURANCE	80,952	107,823	121,643	134,201	134,201
06-44P-00198-00000	GROUP DENTAL INSURANCE	5,269	5,526	6,999	6,220	6,220
06-44P-00199-00000	GROUP VISION INSURANCE	649	780	720	720	720
	Salaries, Wages, & Benefits	*616,932*	*679,060*	*675,016*	*702,763*	*702,763*
06-44P-00210-00000	OFFICE SUPPLIES	49	836	639	600	600
06-44P-00215-00000	POSTAGE	18	591	500	200	200
06-44P-00220-00000	OPERATING SUPPLIES	77,612	18,193	3,600	3,600	3,600
06-44P-00222-00000	CHEMICALS	141,634	141,265	133,000	183,580	183,580
06-44P-00225-00000	LAB SUPPLIES	9,047	4,282	8,040	8,650	8,650
06-44P-00226-00000	CLEANING SUPPLIES	1,037	-	1,210	1,000	1,000
06-44P-00231-00000	VEHICLE FUEL & OIL	4,375	2,917	5,000	5,062	5,062
06-44P-00249-00000	VEHICLE SUPPLIES	2,223	1,859	2,000	2,000	2,000
06-44P-00250-00000	MAINTENANCE SUPPLIES	21,122	12,713	30,000	25,500	25,500
06-44P-00260-00000	SMALL TOOLS & EQUIPMENT	27,634	10,136	17,500	10,000	10,000
06-44P-00313-00000	ENGINEERING SERVICES	5,180	9,901	20,000	30,000	30,000
06-44P-00317-00000	PEST CONTROL SERVICES	-	-	300	-	-
06-44P-00318-00000	COMPUTER SERVICES	-	-	7,500	10,000	10,000
06-44P-00321-00000	TELEPHONE	4,653	5,001	5,000	5,000	5,000
06-44P-00331-00000	TRAVEL EXPENSES	580	-	1,200	1,600	1,600
06-44P-00342-00000	PRINTING	205	-	-	-	-
06-44P-00343-00000	PHOTOCOPY	2,018	1,330	1,500	1,500	1,500
06-44P-00361-00000	ELECTRICITY	170,437	137,014	154,500	135,000	135,000
06-44P-00362-00000	NATURAL GAS	23,578	26,109	30,000	25,000	25,000
06-44P-00364-00000	SEWER	303	390	400	400	400
06-44P-00365-00000	SOLID WASTE	55,861	58,424	67,000	67,000	67,000
06-44P-00366-00000	EMERGENCY WATER CHARGE	33,575	13,274	-	-	-
06-44P-00371-00000	MAINTENANCE-LAND	3,150	17,976	35,000	29,000	29,000
06-44P-00372-00000	MAINTENANCE-VEHICLES	254	149	400	2,000	2,000
06-44P-00373-00000	MAINTENANCE-BUILDINGS	38,554	25,639	15,000	12,500	12,500
06-44P-00374-00000	MAINTENANCE-EQUIPMENT	190,777	64,834	50,000	50,000	50,000
06-44P-00394-00000	OTHER SERVICE FEES	85	-	-	-	-
06-44P-00420-00000	DUES & SUBSCRIPTIONS	764	2,675	1,830	1,630	1,630
06-44P-00421-00000	LICENSES & PERMITS	2,080	556	22,000	28,000	28,000

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
06-44P-00440-00000	LAUNDRY SERVICE	2,230	2,315	2,500	2,500	2,500
06-44P-00461-00000	TRAINING	660	910	3,000	3,000	3,000
06-44P-00610-00000	CONSTRUCTION CONTRACTS	1,960	-	-	-	-
	Supplies, Services & Utilities	*821,655*	*559,290*	*618,619*	*644,322*	*644,322*
06-44P-00720-00000	IMPROVEMENTS	-	11,718	-	-	-
06-44P-00720-17037	IMPROVEMENTS	-	-	288,500	308,500	308,500
06-44P-00720-18055	IMPROVEMENTS	-	-	20,000	-	-
06-44P-00730-00000	BUILDINGS	-	8,469	-	125,000	125,000
06-44P-00740-00000	MACHINERY & EQUIPMENT	-	3,450	-	32,000	32,000
06-44P-00740-17065	MACHINERY & EQUIPMENT	-	7,615	-	-	-
06-44P-00740-17066	MACHINERY & EQUIPMENT	-	3,288	-	-	-
06-44P-00740-18056	MACHINERY & EQUIPMENT	-	-	7,000	-	-
06-44P-00740-18057	MACHINERY & EQUIPMENT	-	-	20,000	-	-
06-44P-00740-18058	MACHINERY & EQUIPMENT	-	-	45,000	45,000	45,000
06-44P-00740-18062	MACHINERY & EQUIPMENT	-	-	31,000	-	-
06-44P-00760-00000	VEHICLES	33,656	-	-	-	-
	Capital Expenditures	*33,656*	*34,540*	*411,500*	*510,500*	*510,500*
44P	**Total Water Treatment Plant**	**1,472,243**	**1,272,889**	**1,705,135**	**1,857,585**	**1,857,585**
TOTAL DEPARTMENT OF WATER RESOURCES:		**2,090,635**	**1,970,066**	**4,114,201**	**5,312,634**	**5,312,634**
TOTAL WATER FUND EXPENDITURES:		**3,316,880**	**3,453,966**	**6,267,888**	**7,490,819**	**7,490,819**
Water Fund Revenue Total		**4,298,555**	**5,218,436**	**6,573,176**	**7,490,819**	**7,490,819**
Water Fund Expense Total		**3,316,880**	**3,453,966**	**6,267,888**	**7,490,819**	**7,490,819**
Water Fund Gain/(Loss) from Operation		**981,675**	**1,764,470**	**305,288**	**-**	**-**

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
07	**STORMWATER FUND**					
STORMWATER FUND REVENUE						
000	**Charges for Services**					
07-000-37700-00000	STORMWATER FEE	-	-	-	(750,000)	(750,000)
	Total Charges for Services	**-**	**-**	**-**	**(750,000)**	**(750,000)**
000	**Intergovernmental**					
07-000-35704-00000	STATE GRANTS	-	-	-	(143,400)	(143,400)
	Total Intergovernmental	**-**	**-**	**-**	**(143,400)**	**(143,400)**
000	**Other Revenue**					
07-000-38710-00000	PRIVATE CONTRIBUTIONS	-	-	-	(17,900)	(17,900)
	Total Other Revenue	**-**	**-**	**-**	**(17,900)**	**(17,900)**
000	**Transfers In**					
07-000-39202-00000	TRANSFER FROM OTHER FUNDS	-	-	-	(50,000)	(50,000)
	Total Transfers In	**-**	**-**	**-**	**(50,000)**	**(50,000)**
000	**Other Sources**					
07-000-39310-00000	PROCEEDS OF BOND ISSUE	-	-	-	(465,479)	(465,479)
	Total Other Sources	**-**	**-**	**-**	**(465,479)**	**(465,479)**
TOTAL STORMWATER FUND REVENUE:		**-**	**-**	**-**	**(1,426,779)**	**(1,426,779)**
STORMWATER FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Stormwater Billing & Collection**					
07-402-00130-00000	SALARIES - FULL TIME	-	-	-	12,339	12,339
07-402-00158-00000	GROUP LIFE INSURANCE	-	-	-	24	24
07-402-00159-00000	GROUP DISABILITY INSURANCE	-	-	-	128	128
07-402-00167-00000	WELLNESS	-	-	-	67	67
07-402-00192-00000	FICA/ MEDICARE	-	-	-	944	944
07-402-00196-00000	GROUP HOSPITAL INSURANCE	-	-	-	3,320	3,320
07-402-00198-00000	GROUP DENTAL INSURANCE	-	-	-	93	93
07-402-00199-00000	GROUP VISION INSURANCE	-	-	-	31	31
	Salaries, Wages, & Benefits	-	-	-	*16,946*	*16,946*
07-402-00215-00000	POSTAGE	-	-	-	4,800	4,800
07-402-00220-00000	OPERATING SUPPLIES	-	-	-	50	50
07-402-00318-00000	COMPUTER SERVICES	-	-	-	300	300
07-402-00321-00000	TELEPHONE	-	-	-	140	140
07-402-00342-00000	PRINTING	-	-	-	1,470	1,470
07-402-00343-00000	PHOTOCOPY	-	-	-	350	350
07-402-00461-00000	TRAINING	-	-	-	70	70
	Supplies, Services & Utilities	-	-	-	*7,180*	*7,180*
402	**Total Stormwater Billing & Collection**	**-**	**-**	**-**	**24,126**	**24,126**
472	**Debt Service**					
07-472-47220-00000	DEBT SERVICE INTEREST	-	-	-	27,005	27,005
	Debt Service	-	-	-	*27,005*	*27,005*
472	**Total Debt Service**	**-**	**-**	**-**	**27,005**	**27,005**
488	**Unallocated Employee Benefits**					
07-488-00195-00000	WORKERS' COMPENSATION	-	-	-	31,511	31,511
	Salaries, Wages, & Benefits	-	-	-	*31,511*	*31,511*

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
488	**Total Unallocated Employee Benefits**	**-**	**-**	**-**	**31,511**	**31,511**
492	**Transfers Out**					
07-492-49201-00000	TRANSFER TO GENERAL FUND	-	-	-	191,696	191,696
	Transfers Out	-	-	-	*191,696*	*191,696*
492	**Total Transfers Out**	**-**	**-**	**-**	**191,696**	**191,696**
TOTAL DEPARTMENT OF FINANCE:		**-**	**-**	**-**	**274,338**	**274,338**
STORMWATER FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
431	**Street Cleaning**					
07-431-00130-00000	SALARIES--FULL TIME	-	-	-	49,856	49,856
07-431-00158-00000	GROUP LIFE INSURANCE	-	-	-	100	100
07-431-00159-00000	GROUP DISABILITY INS	-	-	-	473	473
07-431-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	-	1,863	1,863
07-431-00180-00000	SALARIES--OVER TIME	-	-	-	2,050	2,050
07-431-00192-00000	FICA/MEDICARE	-	-	-	3,971	3,971
07-431-00196-00000	GROUP HOSPITAL INSURANCE	-	-	-	28,250	28,250
07-431-00198-00000	GROUP DENTAL INSURANCE	-	-	-	849	849
07-431-00199-00000	GROUP VISION INSURANCE	-	-	-	90	90
	Salaries, Wages, & Benefits	-	-	-	*87,502*	*87,502*
07-431-00220-00000	OPERATING SUPPLIES	-	-	-	7,081	7,081
07-431-00231-00000	VEHICLE FUEL & OIL	-	-	-	6,000	6,000
07-431-00249-00000	VEHICLE SUPPLIES	-	-	-	5,500	5,500
07-431-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	-	250	250
07-431-00365-00000	SOLID WASTE	-	-	-	13,600	13,600
	Supplies, Services & Utilities	-	-	-	*32,431*	*32,431*
431	**Total Street Cleaning**	**-**	**-**	**-**	**119,933**	**119,933**
STORMWATER FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
447	**Stormwater Operations**					
07-447-00130-00000	SALARIES - FULL TIME	-	-	-	182,463	182,463
07-447-00158-00000	GROUP LIFE INSURANCE	-	-	-	132	132
07-447-00159-00000	GROUP DISABILITY INSURANCE	-	-	-	1,333	1,333
07-447-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	-	2,000	2,000
07-447-00180-00000	SALARIES - OVER TIME	-	-	-	1,020	1,020
07-447-00191-00000	UNIFORM ALLOWANCE	-	-	-	300	300
07-447-00192-00000	FICA/ MEDICARE	-	-	-	14,064	14,064
07-447-00196-00000	GROUP HOSPITAL INSURANCE	-	-	-	73,408	73,408
07-447-00198-00000	GROUP DENTAL INSURANCE	-	-	-	2,584	2,584
07-447-00199-00000	GROUP VISION INSURANCE	-	-	-	331	331
	Salaries, Wages, & Benefits	-	-	-	*277,635*	*277,635*
07-447-00210-00000	OFFICE SUPPLIES	-	-	-	70	70
07-447-00220-00000	OPERATING SUPPLIES	-	-	-	6,703	6,703
07-447-00226-00000	CLEANING SUPPLIES	-	-	-	145	145
07-447-00231-00000	VEHICLE FUEL AND OIL	-	-	-	7,500	7,500
07-447-00249-00000	VEHICLE SUPPLIES	-	-	-	3,670	3,670
07-447-00250-00000	MAINTENANCE SUPPLIES	-	-	-	9,620	9,620
07-447-00260-00000	SMALL TOOLS AND EQUIPMENT	-	-	-	1,085	1,085
07-447-00313-00000	ENGINEERING SERVICES	-	-	-	26,600	26,600
07-447-00317-00000	PEST CONTROL SERVICES	-	-	-	70	70
07-447-00318-00000	COMPUTER SERVICES	-	-	-	600	600

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
07-447-00321-00000	TELEPHONE	-	-	-	835	835
07-447-00327-00000	RADIO MAINTENANCE	-	-	-	130	130
07-447-00342-00000	PRINTING	-	-	-	2,000	2,000
07-447-00343-00000	PHOTOCOPY	-	-	-	35	35
07-447-00361-00000	ELECTRICITY	-	-	-	1,085	1,085
07-447-00362-00000	NATURAL GAS	-	-	-	875	875
07-447-00364-00000	SEWER	-	-	-	90	90
07-447-00365-00000	SOLID WASTE	-	-	-	150	150
07-447-00366-00000	WATER	-	-	-	88	88
07-447-00371-00000	MAINTENANCE - LAND	-	-	-	5,188	5,188
07-447-00372-00000	MAINTENANCE - VEHICLES	-	-	-	2,000	2,000
07-447-00373-00000	MAINTENANCE - BUILDINGS	-	-	-	675	675
07-447-00374-00000	MAINTENANCE - EQUIPMENT	-	-	-	1,215	1,215
07-447-00394-00000	OTHER SERVICE FEES	-	-	-	4,170	4,170
07-447-00420-00000	DUES & SUBSCRIPTIONS	-	-	-	600	600
07-447-00421-00000	LICENSES & PERMITS	-	-	-	1,250	1,250
07-447-00440-00000	LAUNDRY SERVICE	-	-	-	495	495
07-447-00461-00000	TRAINING	-	-	-	1,150	1,150
	Supplies, Services & Utilities	-	-	-	*78,094*	*78,094*
07-447-00720-17040	IMPROVEMENTS	-	-	-	95,000	95,000
07-447-00720-17041	IMPROVEMENTS	-	-	-	100,000	100,000
07-447-00720-17042	IMPROVEMENTS	-	-	-	40,000	40,000
07-447-00720-17043	IMPROVEMENTS	-	-	-	15,000	15,000
07-447-00720-17044	IMPROVEMENTS	-	-	-	5,000	5,000
07-447-00720-17045	IMPROVEMENTS	-	-	-	80,000	80,000
07-447-00720-17046	IMPROVEMENTS	-	-	-	179,200	179,200
07-447-00720-18034	CAPITAL PROJECTS	-	-	-	40,000	40,000
07-447-00720-18035	CAPITAL PROJECTS	-	-	-	30,000	30,000
07-447-00740-00000	MACHINERY & EQUIPMENT	-	-	-	4,217	4,217
07-447-00740-17016	MACHINERY & EQUIPMENT	-	-	-	36,028	36,028
07-447-00740-17018	MACHINERY & EQUIPMENT	-	-	-	22,334	22,334
07-447-00760-00000	VEHICLES	-	-	-	30,000	30,000
	Capital Expenditures	-	-	-	*676,779*	*676,779*
447	**Total Stormwater Operations**	**-**	**-**	**-**	**1,032,508**	**1,032,508**
TOTAL DEPARTMENT OF WATER RESOURCES:		**-**	**-**	**-**	**1,032,508**	**1,032,508**
TOTAL WATER FUND EXPENDITURES:		**-**	**-**	**-**	**1,426,779**	**1,426,779**
Stormwater Fund Revenue Total		**-**	**-**	**-**	**1,426,779**	**1,426,779**
Stormwater Fund Expense Total		**-**	**-**	**-**	**1,426,779**	**1,426,779**
Stormwater Fund Gain/(Loss) from Operation		-	-	-	-	-

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
08	**SEWER FUND**					
SEWER FUND REVENUE						
000	**Interest & Rents**					
08-000-34110-00000	INTEREST INCOME-SAVINGS	(8,248)	(22,618)	(6,000)	(6,000)	(6,000)
08-000-34140-00000	INTEREST INCOME - PLGIT	(1,292)	(3,653)	(1,200)	(22,000)	(22,000)
08-000-34141-00000	INTEREST - INVESTMENT	(8,402)	(22,726)	(250)	(8,400)	(8,400)
08-000-34141-GOB17	Sewer GOB17 Series B	-	(2,867)	-	-	-
	Total Interest & Rents	**(17,942)**	**(51,864)**	**(7,450)**	**(36,400)**	**(36,400)**
000	**Intergovernmental**					
08-000-39130-00000	CAPITAL REIMB-TOWNSHIPS	(62,111)	(118,722)	(1,136,316)	(2,501,329)	(2,501,329)
	Total Intergovernmental	**(62,111)**	**(118,722)**	**(1,136,316)**	**(2,501,329)**	***(2,501,329)***
000	**Charges for Services**					
08-000-36412-00000	METERED SEWER SALES	(4,998,475)	(5,235,767)	(5,253,000)	(5,410,590)	(5,410,590)
08-000-36470-00000	SALES TO TOWNSHIPS	(654,877)	(716,325)	(900,000)	(900,000)	(900,000)
08-000-36475-00000	SALES TO ARMY WAR COLLEGE	(101,220)	(95,936)	(100,000)	(100,000)	(100,000)
	Total Charges for Services	**(5,754,572)**	**(6,048,029)**	**(6,253,000)**	**(6,410,590)**	***(6,410,590)***
000	**Other Revenue**					
08-000-36411-00000	SEWER TAPPING FEES	(113,296)	(294,629)	(100,000)	(115,000)	(115,000)
08-000-36481-00000	SURCHARGE FEES	(179,434)	(317,227)	(110,000)	(110,000)	(110,000)
08-000-36482-00000	PRETREATMENT MONITORING	(6,828)	(7,948)	(4,500)	(6,400)	(6,400)
08-000-36490-00000	OTHER SERVICE REVENUE	(32,969)	(35,510)	(25,000)	(25,000)	(25,000)
08-000-38010-00000	MISCELLANEOUS REVENUE	(5,498)	(3,494)	(2,500)	(2,500)	(2,500)
08-000-38012-00000	NET APPR. (DEPR) IN MV	(5,525)	2,646	-	-	-
08-000-38196-00000	HEALTH INSURANCE COPAY	(12,889)	(10,246)	(12,000)	(12,000)	(12,000)
08-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(73,508)	(81,341)	(60,000)	(74,900)	(74,900)
08-000-39110-00000	SALE OF PROPERTY	(17,864)	(4,908)	(5,000)	(10,000)	(10,000)
08-000-39120-00000	REIMBURSEMENTS	(2,829)	(110,686)	(10,000)	(10,000)	(10,000)
	Total Other Revenue	**(450,641)**	**(863,343)**	**(329,000)**	**(365,800)**	***(365,800)***
000	**Other Sources**					
08-000-39990-00000	FUND BALANCE	-	-	(3,549,197)	(6,015,972)	(6,015,972)
	Total Other Sources	**-**	**-**	**(3,549,197)**	**(6,015,972)**	***(6,015,972)***
TOTAL SEWER FUND REVENUE:		**(6,285,265)**	**(7,081,958)**	**(11,274,963)**	**(15,330,091)**	**(15,330,091)**
SEWER FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
486	**Property & Casualty Insurance**					
08-486-00351-00000	DIRECT PROPERTY	74,370	68,428	85,099	86,801	86,801
08-486-00352-00000	COMP GEN LIABILITY	11,182	11,108	11,616	11,848	11,848
08-486-00353-00000	AUTOMOBILE LIABILITY	6,610	7,002	8,419	8,588	8,588
08-486-00354-00000	PUBLIC OFFICIALS' LIAB	1,787	7,322	8,133	7,470	7,470
	Supplies, Services & Utilities	*93,948*	*93,861*	*113,267*	*114,707*	*114,707*
486	**Total Insurance Premiums**	**93,948**	**93,861**	**113,267**	**114,707**	**114,707**
TOTAL DEPARTMENT OF ADMINISTRATION:		**93,948**	**93,861**	**113,267**	**114,707**	**114,707**
SEWER FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Finance Operations**					
08-402-00130-00000	SALARIES--FULL TIME	70,515	7,063	20,580	11,976	11,976
08-402-00158-00000	GROUP LIFE INSURANCE	42	42	48	48	48
08-402-00159-00000	GROUP DISABILITY INS	190	190	185	80	80

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
08-402-00167-00000	WELLNESS	-	-	100	100	100
08-402-00177-00000	EXCESS SICK LEAVE PAYMENTS	636	469	-	-	-
08-402-00180-00000	SALARIES--OVER TIME	38	-	-	-	-
08-402-00192-00000	FICA/MEDICARE	1,565	1,559	1,575	916	916
08-402-00196-00000	GROUP HOSPITAL INSURANCE	5,665	4,799	4,511	3,222	3,222
08-402-00198-00000	GROUP DENTAL INSURANCE	500	404	438	90	90
08-402-00199-00000	GROUP VISION INSURANCE	83	83	45	30	30
	Salaries, Wages, & Benefits	*79,235*	*14,609*	*27,482*	*16,462*	*16,462*
08-402-00210-00000	OFFICE SUPPLIES	31	66	50	50	50
08-402-00215-00000	POSTAGE	6,969	6,893	7,200	4,800	4,800
08-402-00220-00000	OPERATING SUPPLIES	-	-	50	50	50
08-402-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	100	100	100
08-402-00312-00000	MGMT CONSULTING FEES	39,027	41,838	45,000	12,000	12,000
08-402-00318-00000	COMPUTER SERVICES	434	161	506	300	300
08-402-00321-00000	TELEPHONE	188	176	200	140	140
08-402-00331-00000	TRAVEL EXPENSES	-	-	50	-	-
08-402-00342-00000	PRINTING	1,456	1,955	2,200	1,470	1,470
08-402-00343-00000	PHOTOCOPY	572	176	500	500	500
08-402-00374-00000	MAINTENANCE-EQUIPMENT	1,137	2,019	1,850	1,850	1,850
08-402-00394-00000	OTHER SERVICE FEES	-	-	1,500	1,500	1,500
08-402-00399-00000	ADMIN (AUDITOR ACCT)	-	71,531	-	-	-
08-402-00461-00000	TRAINING	-	-	100	100	100
	Supplies, Services & Utilities	*49,814*	*124,814*	*59,306*	*22,860*	*22,860*
08-402-00740-17006	MACHINERY & EQUIPMENT	-	2,270	-	-	-
08-402-00740-17016	MACHINERY & EQUIPMENT	-	-	33,334	144,986	144,986
08-402-00740-17018	MACHINERY & EQUIPMENT	-	-	25,000	89,333	89,333
	Capital Expenditures	-	*2,270*	*58,334*	*234,319*	*234,319*
402	**Total Finance Operations**	**129,049**	**141,693**	**145,122**	**273,641**	**273,641**
472	**Debt Service**					
08-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	1,088,577	1,173,130	1,173,130
08-472-47220-00000	DEBT SERVICE INTEREST	182,652	283,431	396,247	514,061	514,061
08-472-47304-00000	PAYING AGENT FEE	379	-	-	-	-
08-472-47305-00000	NOTE ISSUE COSTS	36,694	109,577	-	-	-
	Debt Service	*219,724*	*393,008*	*1,484,824*	*1,687,191*	*1,687,191*
472	**Total Debt Service**	**219,724**	**393,008**	**1,484,824**	**1,687,191**	**1,687,191**
481	**Sewer Authority**					
08-481-00313-00000	ENGINEERING SERVICES	859	-	-	-	-
08-481-00314-00000	LEGAL SERVICES	10,614	-	15,000	15,000	15,000
08-481-00420-00000	DUES & SUBSCRIPTIONS	200	200	200	200	200
	Supplies, Services & Utilities	*11,673*	*200*	*15,200*	*15,200*	*15,200*
481	**Total Sewer Authority**	**11,673**	**200**	**15,200**	**15,200**	**15,200**
488	**Unallocated Employee Benefits**					
08-487-00196-00000	GROUP HOSPITAL INSURANCE	148	145	-	-	-
08-488-00195-00000	WORKERS' COMPENSATION	61,692	56,356	53,130	44,995	44,995
	Salaries, Wages, & Benefits	*61,840*	*56,501*	*53,130*	*44,995*	*44,995*
488	**Total Unallocated Employee Benefits**	**61,840**	**56,501**	**53,130**	**44,995**	**44,995**

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
492	**Transfers Out**					
08-492-49201-00000	TRANSFER TO GENERAL FUND	723,401	824,086	874,392	765,612	765,612
08-492-49206-00000	TRANSFER TO WATER FUND	28,181	20,083	12,934	19,338	19,338
	Transfers Out	*751,582*	*844,169*	*887,326*	*784,950*	*784,950*
492	**Total Transfers Out**	**751,582**	**844,169**	**887,326**	**784,950**	**784,950**
TOTAL DEPARTMENT OF FINANCE:		**1,173,869**	**1,435,572**	**2,585,602**	**2,805,977**	**2,805,977**
SEWER FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
425	**Sewer Collection System**					
08-425-00130-00000	SALARIES--FULL TIME	280,652	261,908	276,293	202,535	202,535
08-425-00158-00000	GROUP LIFE INSURANCE	515	521	528	528	528
08-425-00159-00000	GROUP DISABILITY INS	2,395	2,425	2,476	1,268	1,268
08-425-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,041	3,478	3,705	3,836	3,836
08-425-00180-00000	SALARIES--OVER TIME	2,918	2,621	1,530	1,530	1,530
08-425-00191-00000	UNIFORM ALLOWANCE	1,888	1,922	1,118	1,202	1,202
08-425-00192-00000	FICA/MEDICARE	20,083	20,771	21,250	15,666	15,666
08-425-00196-00000	GROUP HOSPITAL INSURANCE	88,620	93,849	97,923	70,951	70,951
08-425-00198-00000	GROUP DENTAL INSURANCE	4,022	3,664	4,190	2,672	2,672
08-425-00199-00000	GROUP VISION INSURANCE	566	575	553	364	364
	Salaries, Wages, & Benefits	*404,700*	*391,734*	*409,566*	*300,552*	*300,552*
08-425-00210-00000	OFFICE SUPPLIES	240	139	250	250	250
08-425-00220-00000	OPERATING SUPPLIES	3,417	7,463	10,340	11,524	11,524
08-425-00226-00000	CLEANING SUPPLIES	559	865	500	585	585
08-425-00231-00000	VEHICLE FUEL & OIL	241	8,570	15,000	15,000	15,000
08-425-00249-00000	VEHICLE SUPPLIES	12,057	16,159	13,000	14,670	14,670
08-425-00250-00000	MAINTENANCE SUPPLIES	4,060	9,055	7,209	15,560	15,560
08-425-00260-00000	SMALL TOOLS & EQUIPMENT	2,576	7,440	3,658	4,745	4,745
08-425-00312-00000	MANAGEMENT CONSULTING FEES	-	-	25,000	-	-
08-425-00317-00000	PEST CONTROL SERVICES	124	124	120	270	270
08-425-00321-00000	TELEPHONE	3,103	3,183	3,000	3,500	3,500
08-425-00327-00000	RADIO MAINTENANCE	-	-	500	500	500
08-425-00331-00000	TRAVEL EXPENSES	22	-	100	100	100
08-425-00343-00000	PHOTOCOPY	19	19	125	150	150
08-425-00361-00000	ELECTRICITY	4,169	3,742	4,000	4,335	4,335
08-425-00362-00000	NATURAL GAS	2,578	2,487	3,500	3,500	3,500
08-425-00364-00000	SEWER	312	270	360	360	360
08-425-00365-00000	SOLID WASTE	673	680	600	600	600
08-425-00366-00000	WATER	323	307	350	350	350
08-425-00372-00000	MAINTENANCE-VEHICLES	8,083	14,979	8,000	8,000	8,000
08-425-00373-00000	MAINTENANCE-BUILDINGS	2,317	2,461	4,700	5,700	5,700
08-425-00374-00000	MAINTENANCE-EQUIPMENT	1,602	3,505	4,675	14,640	14,640
08-425-00384-00000	RENTAL-EQUIPMENT	110	273	200	350	350
08-425-00394-00000	OTHER SERVICE FEES	2,648	3,896	6,615	8,335	8,335
08-425-00420-00000	DUES & SUBSCRIPTIONS	1,563	1,310	800	685	685
08-425-00421-00000	LICENSES & PERMITS	875	783	600	600	600
08-425-00440-00000	LAUNDRY SERVICE	1,994	2,347	1,950	1,970	1,970
08-425-00461-00000	TRAINING	373	20	150	650	650
	Supplies, Services & Utilities	*54,039*	*90,079*	*115,302*	*116,929*	*116,929*
08-425-00720-00000	IMPROVEMENTS	-	-	1,182,000	-	-
08-425-00720-17034	IMPROVEMENTS	-	-	-	1,650,000	1,650,000
08-425-00720-17035	IMPROVEMENTS	-	-	4,050,750	6,010,500	6,010,500
08-425-00720-18038	IMPROVEMENTS	-	-	28,000	28,000	28,000
08-425-00740-00000	MACHINERY & EQUIPMENT	-	-	-	16,870	16,870
08-425-00740-17019	MACHINERY & EQUIPMENT	-	4,075	-	-	-
08-425-00760-00000	VEHICLES	-	1,374	-	-	-

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
08-425-00760-18039	VEHICLES	-	-	12,540	-	-
08-425-00760-18040	VEHICLES	-	-	22,000	-	-
	Capital Expenditures	-	*5,449*	*5,295,290*	*7,705,370*	*7,705,370*
425	**Sewer Collection System**	**458,738**	**487,262**	**5,820,158**	**8,122,851**	**8,122,851**
42L	**Sewer Lab**					
08-42L-00130-00000	SALARIES--FULL TIME	284,211	287,630	297,546	307,441	307,441
08-42L-00158-00000	GROUP LIFE INSURANCE	500	500	504	504	504
08-42l-00159-00000	GROUP DISABILITY INS	2,631	2,631	2,627	3,080	3,080
08-42L-00177-00000	EXCESS SICK LEAVE PAYMENTS	6,121	5,517	8,887	9,201	9,201
08-42L-00180-00000	SALARIES--OVER TIME	4,471	4,740	4,585	5,017	5,017
08-42L-00191-00000	UNIFORM ALLOWANCE	510	544	835	835	835
08-42L-00192-00000	FICA/MEDICARE	22,436	22,670	23,107	23,903	23,903
08-42L-00196-00000	GROUP HOSPITAL INSURANCE	75,783	84,981	82,002	90,818	90,818
08-42L-00198-00000	GROUP DENTAL INSURANCE	3,563	4,046	4,157	4,034	4,034
08-42L-00199-00000	GROUP VISION INSURANCE	392	428	428	428	428
	Salaries, Wages, & Benefits	*400,618*	*413,687*	*424,678*	*445,261*	*445,261*
08-42L-00210-00000	OFFICE SUPPLIES	146	332	364	360	360
08-42L-00215-00000	POSTAGE	28	27	163	148	148
08-42L-00220-00000	OPERATING SUPPLIES	1,799	4,426	1,300	1,365	1,365
08-42L-00222-00000	CHEMICALS	14,201	13,619	11,615	13,983	13,983
08-42L-00225-00000	LAB SUPPLIES	6,558	8,252	8,721	8,895	8,895
08-42L-00226-00000	CLEANING SUPPLIES	594	397	380	380	380
08-42L-00231-00000	VEHICLE FUEL & OIL	229	217	242	343	343
08-42L-00249-00000	VEHICLE SUPPLIES	416	343	455	455	455
08-42L-00250-00000	MAINTENANCE SUPPLIES	4,057	4,290	3,679	3,859	3,859
08-42L-00260-00000	SMALL TOOLS & EQUIPMENT	6,588	12,403	11,963	12,630	12,630
08-42L-00313-00000	ENGINEERING	-	-	2,000	2,000	2,000
08-42L-00314-00000	LEGAL SERVICES	-	-	6,000	5,000	5,000
08-42L-00316-00000	LABORATORY TEST SERVICES	24,473	29,947	49,597	39,395	39,395
08-42L-00318-00000	COMPUTER EXPENSES	-	1,339	1,198	1,515	1,515
08-42L-00321-00000	TELEPHONE	246	240	250	324	324
08-42L-00327-00000	RADIO MAINTENANCE	-	193	1,250	1,250	1,250
08-42L-00331-00000	TRAVEL EXPENSES	246	149	920	955	955
08-42L-00341-00000	ADVERTISING	-	-	225	275	275
08-42L-00343-00000	PHOTOCOPY	199	169	270	250	250
08-42L-00372-00000	MAINTENANCE-VEHICLES	90	135	300	400	400
08-42L-00373-00000	MAINTENANCE-BUILDINGS	6,769	11,094	11,460	11,520	11,520
08-42L-00374-00000	MAINTENANCE-EQUIPMENT	8,165	8,353	7,490	7,968	7,968
08-42L-00420-00000	DUES & SUBSCRIPTIONS	973	985	1,407	1,443	1,443
08-42L-00421-00000	LICENSES & PERMITS	5,060	5,000	4,820	5,020	5,020
08-42L-00440-00000	LAUNDRY SERVICE	1,142	1,329	1,360	1,361	1,361
08-42L-00461-00000	TRAINING	700	669	1,791	1,840	1,840
	Supplies, Services & Utilities	*82,679*	*103,907*	*129,220*	*122,934*	*122,934*
08-42L-00730-00000	BUILDING	-	-	-	25,000	25,000
08-42L-00740-00000	MACHINERY & EQUIPMENT	-	-	-	16,500	16,500
	Capital Expenditures	-	-	-	*41,500*	*41,500*
42L	**Total Sewer Plant Lab**	**483,297**	**517,594**	**553,898**	**609,695**	**609,695**
42M	**Lift Stations**					
08-42M-00130-00000	SALARIES--FULL TIME	54,139	54,979	56,085	57,612	57,612
08-42M-00158-00000	GROUP LIFE INSURANCE	107	107	108	108	108
08-42m-00159-00000	GROUP DISABILITY INS	504	504	504	540	540
08-42M-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	564	583	583
08-42M-00180-00000	SALARIES--OVER TIME	116	1,243	1,307	1,312	1,312
08-42M-00191-00000	UNIFORM ALLOWANCE	125	125	125	125	125

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
08-42M-00192-00000	FICA/MEDICARE	4,081	4,227	4,389	4,507	4,507
08-42M-00196-00000	GROUP HOSPITAL INSURANCE	23,519	25,509	25,421	28,250	28,250
08-42M-00198-00000	GROUP DENTAL INSURANCE	834	793	876	849	849
08-42M-00199-00000	GROUP VISION INSURANCE	83	90	90	90	90
	Salaries, Wages, & Benefits	*83,508*	*87,577*	*89,469*	*93,976*	*93,976*
08-42M-00220-00000	OPERATING SUPPLIES	484	1,920	3,904	3,600	3,600
08-42M-00222-00000	CHEMICALS	16,212	14,346	18,034	32,420	32,420
08-42M-00226-00000	CLEANING SUPPLIES	200	57	200	200	200
08-42M-00231-00000	VEHICLE FUEL & OIL	2,650	2,623	3,200	2,794	2,794
08-42M-00249-00000	VEHICLE SUPPLIES	702	90	1,200	1,400	1,400
08-42M-00250-00000	MAINTENANCE SUPPLIES	29,956	24,110	17,450	21,200	21,200
08-42M-00260-00000	SMALL TOOLS & EQUIPMENT	391	318	500	500	500
08-42M-00321-00000	TELEPHONE	3,615	3,686	5,500	5,050	5,050
08-42M-00361-00000	ELECTRICITY	26,547	24,980	25,000	27,295	27,295
08-42M-00366-00000	WATER	353	367	350	350	350
08-42M-00371-00000	MAINTENANCE-LAND	-	1,215	1,500	1,500	1,500
08-42M-00372-00000	MAINTENANCE-VEHICLES	-	-	500	500	500
08-42M-00373-00000	MAINTENANCE-BUILDINGS	3	4,124	5,000	1,000	1,000
08-42M-00374-00000	MAINTENANCE-EQUIPMENT	4,185	3,237	5,100	5,500	5,500
08-42M-00421-00000	LICENSES & PERMITS	78	-	-	-	-
08-42M-00461-00000	TRAINING	-	-	500	500	500
	Supplies, Services & Utilities	*85,377*	*81,073*	*87,938*	*103,809*	*103,809*
08-42M-00740-18063	MACHINERY & EQUIPMENT	-	-	175,000	160,000	160,000
	Capital Expenditures	-	-	*175,000*	*160,000*	*160,000*
42M	**Total Lift Stations**	**168,885**	**168,649**	**352,407**	**357,785**	**357,785**
42P	**Wastewater Treatment Plant**					
08-42P-00130-00000	SALARIES--FULL TIME	466,453	458,597	436,492	451,643	451,643
08-42P-00158-00000	GROUP LIFE INSURANCE	828	812	828	828	828
08-42p-00159-00000	GROUP DISABILITY INS	4,348	3,972	3,918	4,198	4,198
08-42P-00177-00000	EXCESS SICK LEAVE PAYMENTS	350	617	5,053	5,231	5,231
08-42P-00180-00000	SALARIES--OVER TIME	6,972	7,759	8,568	9,100	9,100
08-42P-00191-00000	UNIFORM ALLOWANCE	1,514	2,105	2,200	2,125	2,125
08-42P-00192-00000	FICA/MEDICARE	35,860	35,303	34,001	35,147	35,147
08-42P-00196-00000	GROUP HOSPITAL INSURANCE	116,468	130,171	140,504	155,057	155,057
08-42P-00198-00000	GROUP DENTAL INSURANCE	3,956	3,891	4,037	3,918	3,918
08-42P-00199-00000	GROUP VISION INSURANCE	701	735	720	720	720
	Salaries, Wages, & Benefits	*637,450*	*643,962*	*636,321*	*667,967*	*667,967*
08-42P-00210-00000	OFFICE SUPPLIES	870	914	1,200	1,200	1,200
08-42P-00220-00000	OPERATING SUPPLIES	6,175	11,592	5,506	4,500	4,500
08-42P-00222-00000	CHEMICALS	30,419	38,840	33,641	32,021	32,021
08-42P-00226-00000	CLEANING SUPPLIES	2,272	1,478	2,200	2,200	2,200
08-42P-00231-00000	VEHICLE FUEL & OIL	3,047	2,330	3,500	5,000	5,000
08-42P-00249-00000	VEHICLE SUPPLIES	1,290	3,112	4,100	5,000	5,000
08-42P-00250-00000	MAINTENANCE SUPPLIES	33,947	84,144	91,700	113,500	113,500
08-42P-00260-00000	SMALL TOOLS & EQUIPMENT	1,599	2,241	1,600	1,600	1,600
08-42P-00313-00000	ENGINEERING SERVICES	11,952	21,605	21,000	8,000	8,000
08-42P-00318-00000	COMPUTER SERVICES	8,967	8,431	13,000	5,000	5,000
08-42P-00319-00000	STORMWATER COMPLIANCE	-	2,813	3,000	3,000	3,000
08-42P-00321-00000	TELEPHONE	3,428	3,539	3,500	3,600	3,600
08-42P-00327-00000	RADIO MAINTENANCE	-	128	5,000	5,000	5,000
08-42P-00331-00000	TRAVEL EXPENSES	-	118	300	300	300
08-42P-00343-00000	PHOTOCOPY	58	118	100	-	-
08-42P-00361-00000	ELECTRICITY	291,920	223,438	240,000	260,000	260,000
08-42P-00362-00000	NATURAL GAS	30,243	30,284	38,000	38,000	38,000
08-42P-00365-00000	SOLID WASTE	6,186	5,158	6,000	5,500	5,500
08-42P-00366-00000	WATER	1,550	1,520	1,800	1,800	1,800

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
08-42P-00371-00000	MAINTENANCE-LAND	1,036	658	1,500	1,500	1,500
08-42P-00372-00000	MAINTENANCE-VEHICLES	462	1,295	500	500	500
08-42P-00373-00000	MAINTENANCE-BUILDINGS	10,018	6,384	11,800	10,000	10,000
08-42P-00374-00000	MAINTENANCE-EQUIPMENT	20,955	22,051	29,120	27,640	27,640
08-42P-00384-00000	RENTAL-EQUIPMENT	304	-	600	1,500	1,500
08-42P-00394-00000	OTHER SERVICE FEES	3,407	1,958	3,400	3,400	3,400
08-42P-00420-00000	DUES & SUBSCRIPTIONS	594	376	955	930	930
08-42P-00421-00000	LICENSES & PERMITS	662	1,390	1,410	1,290	1,290
08-42P-00440-00000	LAUNDRY SERVICE	4,175	4,515	4,580	4,580	4,580
08-42P-00461-00000	TRAINING	400	1,244	3,240	3,400	3,400
	Supplies, Services & Utilities	*475,935*	*481,673*	*532,252*	*549,961*	*549,961*
08-42P-00740-00000	MACHINERY & EQUIPMENT	-	-	-	228,000	228,000
	Capital Expenditures	-	-	-	*228,000*	*228,000*
42P	**Total Wastewater Treatment Plant**	**1,113,385**	**1,125,635**	**1,168,573**	**1,445,928**	**1,445,928**
42S	**Bio-Solids Removal**					
08-42S-00130-00000	SALARIES--FULL TIME	180,917	183,828	188,826	195,066	195,066
08-42S-00158-00000	GROUP LIFE INSURANCE	355	355	360	360	360
08-42s-00159-00000	GROUP DISABILITY INS	1,700	1,700	1,695	1,843	1,843
08-42S-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,358	922	1,887	1,954	1,954
08-42S-00180-00000	SALARIES--OVER TIME	15,448	25,650	27,335	27,148	27,148
08-42S-00191-00000	UNIFORM ALLOWANCE	706	848	1,040	1,040	1,040
08-42S-00192-00000	FICA/MEDICARE	14,978	15,939	16,497	17,000	17,000
08-42S-00196-00000	GROUP HOSPITAL INSURANCE	56,560	60,208	47,152	52,140	52,140
08-42S-00198-00000	GROUP DENTAL INSURANCE	1,516	1,405	1,596	1,548	1,548
08-42S-00199-00000	GROUP VISION INSURANCE	289	311	315	315	315
	Salaries, Wages, & Benefits	*273,826*	*291,167*	*286,703*	*298,414*	*298,414*
08-42S-00210-00000	Office Supplies	-	60	115	120	120
08-42S-00215-00000	POSTAGE	103	83	150	150	150
08-42S-00220-00000	OPERATING SUPPLIES	(1,727)	5,025	156	150	150
08-42S-00222-00000	CHEMICALS	102,582	87,560	110,322	129,228	129,228
08-42S-00226-00000	CLEANING SUPPLIES	-	127	200	210	210
08-42S-00231-00000	VEHICLE FUEL & OIL	29,127	22,794	26,715	27,188	27,188
08-42S-00249-00000	VEHICLE SUPPLIES	6,723	10,904	6,800	6,800	6,800
08-42S-00250-00000	MAINTENANCE SUPPLIES	8,689	10,097	17,300	11,700	11,700
08-42S-00260-00000	SMALL TOOLS & EQUIPMENT	506	723	500	500	500
08-42S-00313-00000	ENGINEERING SERVICES	390	-	14,000	14,000	14,000
08-42S-00314-00000	LEGAL	3,399	9,448	5,000	5,000	5,000
08-42S-00316-00000	LABORATORY TEST SERVICES	3,415	3,852	5,800	5,800	5,800
08-42S-00318-00000	COMPUTER SERVICES	-	-	100	100	100
08-42S-00321-00000	TELEPHONE	585	615	500	500	500
08-42S-00327-00000	RADIO MAINTENANCE	-	128	5,000	3,000	3,000
08-42S-00331-00000	TRAVEL EXPENSES	-	-	100	100	100
08-42S-00341-00000	ADVERTISING	-	80	217	100	100
08-42S-00361-00000	ELECTRICITY	354	329	300	300	300
08-42S-00371-00000	MAINTENANCE-LAND	666	467	3,000	3,000	3,000
08-42S-00372-00000	MAINTENANCE-VEHICLES	17,557	6,248	9,500	9,500	9,500
08-42S-00374-00000	MAINTENANCE-EQUIPMENT	7,901	1,885	9,000	9,000	9,000
08-42S-00384-00000	RENTAL-EQUIPMENT	2,100	1,500	5,250	5,625	5,625
08-42S-00420-00000	DUES & SUBSCRIPTIONS	1,226	1,230	1,340	1,350	1,350
08-42S-00421-00000	LICENSES & PERMITS	28	900	430	300	300
08-42S-00440-00000	LAUNDRY SERVICE	1,513	1,492	1,460	1,458	1,458
08-42S-00461-00000	TRAINING	150	231	1,100	1,200	1,200
	Supplies, Services & Utilities	*185,286*	*165,778*	*224,355*	*236,379*	*236,379*

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
08-42S-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	-
08-42S-00740-18059	MACHINERY & EQUIPMENT	-	-	35,000	35,000	35,000
08-42S-00760-00000	VEHICLES	325	-	-	-	-
08-42S-00760-18060	VEHICLES	-	-	135,000	135,000	135,000
	Capital Expenditures	*325*	*-*	*170,000*	*170,000*	*170,000*
42S	**Total Bio-Solids Removal**	**459,437**	**456,945**	**681,058**	**704,793**	**704,793**
TOTAL DEPARTMENT OF WATER RESOURCES:		**2,683,742**	**2,756,085**	**8,576,094**	**11,241,052**	**11,241,052**
TOTAL SEWER FUND EXPENDITURES:		**3,951,560**	**4,285,518**	**11,274,963**	**14,161,736**	**14,161,736**
Sewer Fund Revenue Total		**6,285,265**	**7,081,958**	**11,274,963**	**15,330,091**	**15,330,091**
Sewer Fund Expense Total		**3,951,560**	**4,285,518**	**11,274,963**	**14,161,736**	**14,161,736**
Sewer Fund Gain/(Loss) from Operation		**2,333,705**	**2,796,441**	**-**	**1,168,355**	**1,168,355**

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
09	**SOLID WASTE FUND**					
SOLID WASTE FUND REVENUE						
000	**Interest & Rents**					
09-000-34110-00000	INTEREST-SAVINGS	(170)	(659)	(150)	(500)	(500)
09-000-34140-00000	INTEREST INCOME - PLGIT	(66)	(209)	(50)	(150)	(150)
09-000-34141-GOB17	Solid Waste GOB17 Series B	-	(67)	-	-	-
	Total Interest & Rents	**(237)**	**(935)**	**(200)**	**(650)**	**(650)**
000	**Intergovernmental**					
09-000-35401-00000	STATE RECYCLING GRANT	(35,146)	(46,971)	(35,000)	(42,700)	(42,700)
	Total Intergovernmental	**(35,146)**	**(46,971)**	**(35,000)**	**(42,700)**	**(42,700)**
000	**Charges for Services**					
09-000-36430-00000	TRASH BAG SALES - INTERNAL	(23,629)	(22,521)	(20,000)	(25,000)	(25,000)
09-000-36431-00000	TRASH BAG SALES - RETAIL	(642,221)	(783,255)	(719,058)	(750,000)	(750,000)
	Total Charges for Services	**(665,850)**	**(805,776)**	**(739,058)**	**(775,000)**	**(775,000)**
000	**Other Revenue**					
09-000-38010-00000	MISCELLANEOUS REVENUE	(4,747)	(4,532)	(4,000)	(4,000)	(4,000)
	Total Other Revenue	**(4,747)**	**(4,532)**	**(4,000)**	**(4,000)**	**(4,000)**
000	**Other Sources**					
09-000-39310-00000	PROCEEDS OF BOND ISSUE	-	-	-	-	-
09-000-39990-00000	FUND BALANCE	-	-	(92,000)	(51,500)	(51,500)
	Total Other Sources	**-**	**-**	**(92,000)**	**(51,500)**	**(51,500)**
TOTAL SOLID WASTE FUND REVENUE:		**(705,979)**	**(858,214)**	**(870,258)**	**(873,850)**	**(873,850)**
SOLID WASTE FUND EXPENDITURES - DEPARTMENT OF FINANCE						
472	**Debt Service**					
09-471-00471-00000	PRINCIPAL	-	-	4,759	4,560	4,560
09-472-47220-00000	DEBT SERVICE INTEREST	1	195	3,269	2,953	2,953
09-472-47305-00000	NOTE ISSUE COSTS	5	1,625	-	-	-
	Debt Service	*6*	*1,820*	*8,028*	*7,513*	*7,513*
472	**Total Debt Service**	**6**	**1,820**	**8,028**	**7,513**	**7,513**
492	**Transfers Out**					
09-492-49201-00000	TRANSFER TO GENERAL FUND	22,145	25,202	26,743	23,449	23,449
	Transfers Out	*22,145*	*25,202*	*26,743*	*23,449*	*23,449*
492	**Total Transfers Out**	**22,145**	**25,202**	**26,743**	**23,449**	**23,449**
TOTAL DEPARTMENT OF FINANCE:		**22,151**	**27,022**	**34,771**	**30,962**	**30,962**
SOLID WASTE FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
427	**Solid Waste Collection & Disposal**					
09-427-00130-00000	SALARIES - FULL TIME	14,339	12,786	12,252	13,022	13,022
09-427-00158-00000	GROUP LIFE INSURANCE	40	37	36	36	36
09-427-00159-00000	GROUP DISABILITY INS	179	163	98	122	122
09-427-00180-00000	SALARIES - OVERTIME	460	623	1,020	1,020	1,020
09-427-00192-00000	FICA/MEDICARE	962	1,037	1,015	1,074	1,074
09-427-00196-00000	GROUP HOSPITAL INSURANCE	-	2,248	10,169	11,300	11,300

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
09-427-00198-00000	GROUP DENTAL INSURANCE	-	216	351	340	340
09-427-00199-00000	GROUP VISION INSURANCE	-	23	36	36	36
	Salaries, Wages, & Benefits	*15,980*	*17,133*	*24,977*	*26,950*	*26,950*
09-427-00220-00000	OPERATING SUPPLIES	-	990	1,000	1,000	1,000
09-427-00229-00000	ITEMS FOR RESALE	74,790	73,465	75,000	75,000	75,000
09-427-00341-00000	ADVERTISING	1,585	2,554	2,500	2,500	2,500
09-427-00365-00000	SOLID WASTE	581,247	570,628	613,250	613,125	613,125
09-427-00371-00000	MAINTENANCE - LAND	-	-	800	800	800
09-427-00374-00000	MAINTENANCE - EQUIPMENT	720	279	1,000	1,000	1,000
09-427-00384-00000	RENTAL-EQUIPMENT	24,436	16,922	26,960	29,560	29,560
09-427-00399-00000	ADMIN (AUDITOR ACCT)	-	2,188	-	-	-
	Supplies, Services & Utilities	*682,777*	*667,025*	*720,510*	*722,985*	*722,985*
09-427-00720-17047	IMPROVEMENTS	-	-	90,000	51,500	51,500
	Capital Expenditures	-	-	*90,000*	*51,500*	*51,500*
427	**Total Solid Waste Collection & Disposal**	**698,757**	**684,157**	**835,487**	**801,435**	**801,435**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**698,757**	**684,157**	**835,487**	**801,435**	**801,435**
TOTAL SOLID WASTE FUND EXPENDITURES:		**720,908**	**711,180**	**870,258**	**832,397**	**832,397**
Solid Waste Fund Revenue Total		**705,979**	**858,214**	**870,258**	**873,850**	**873,850**
Solid Waste Fund Expense Total		**720,908**	**711,180**	**870,258**	**832,397**	**832,397**
Solid Waste Fund Gain/(Loss) from Operation		**(14,929)**	**147,034**	-	**41,453**	**41,453**

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
18	**CAPITAL PROJECTS FUND**					
CAPITAL PROJECTS FUND REVENUE						
000	**Interest & Rents**					
18-000-34140-00000	Interest - PLGIT	-	(14,383)	-	(3,500)	(3,500)
	Total Interest & Rents	**-**	**(14,383)**	**-**	**(3,500)**	**(3,500)**
000	**Intergovernmental**					
18-000-35010-00000	FEDERAL GRANTS	-	(230,700)	(2,033,150)	(1,906,483)	(1,906,483)
18-000-35704-00000	STATE GRANTS	-	(244,440)	(1,928,550)	(2,145,019)	(2,145,019)
18-000-35706-00000	TIF REIMBURSEMENT	-	(584,600)	-	-	-
	Total Intergovernmental	**-**	**(1,059,740)**	**(3,961,700)**	**(4,051,502)**	**(4,051,502)**
000	**Other Revenue**					
18-000-38710-00000	PRIVATE CONTRIBUTIONS	-	(10,000)	(4,792,167)	(4,774,267)	(4,774,267)
18-000-39202-00000	TRANSFERS FROM OTHER FUNDS	-	-	(25,000)	(25,000)	(25,000)
	Total Other Revenue	**-**	**(10,000)**	**(4,817,167)**	**(4,799,267)**	**(4,799,267)**
000	**Transfers In**					
18-000-39201-00000	TRANSFER FROM GENERAL FUND	-	(3,012,166)	(381,890)	(844,523)	(673,127)
	Total Transfers In	**-**	**(3,012,166)**	**(381,890)**	**(844,523)**	**(673,127)**
000	**Other Sources**					
18-000-34141-GOB17	Cap Projects GOB Series B	-	(2,153,434)	-	-	-
18-000-39990-00000	FUND BALANCE	-	-	(2,135,410)	(1,394,077)	(1,394,077)
18-394-47300-00000	PREMIUM	-	(83,534)	-	-	-
	Total Other Sources	**-**	**(2,236,968)**	**(2,135,410)**	**(1,394,077)**	**(1,394,077)**
TOTAL CAPITAL PROJECTS FUND REVENUE:		**-**	**(6,333,257)**	**(11,296,167)**	**(11,092,869)**	**(10,921,473)**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
407	**Information Technology**					
18-407-00740-00000	MACHINERY & EQUIPMENT	-	-	-	19,000	19,000
18-407-00740-18001	MACHINERY & EQUIPMENT	-	-	25,000	-	-
18-407-00740-18002	MACHINERY & EQUIPMENT	-	-	25,000	-	-
	Capital Expenditures	-	-	*50,000*	*19,000*	*19,000*
407	**Total Information Technology**	**-**	**-**	**50,000**	**19,000**	**19,000**
TOTAL DEPARTMENT OF ADMINISTRATION:		**-**	**-**	**50,000**	**19,000**	**19,000**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF FINANCE						
472	**Debt Service**					
18-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	105,393	157,266	157,266
18-472-47220-00000	DEBT SERVICE INTEREST	-	-	65,407	122,355	122,355
18-472-47305-00000	NOTE ISSUE COSTS	-	39,779	-	-	-
	Debt Service	-	*39,779*	*170,800*	*279,621*	*279,621*
472	**Total Debt Service**	**-**	**39,779**	**170,800**	**279,621**	**279,621**

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
492	**Transfers Out**					
18-492-49207-00000	TRANSFER TO STORMWATER FUND	-	-	-	50,000	50,000
	Transfers Out	-	-	-	*50,000*	*50,000*
492	**Total Transfers Out**	**-**	**-**	**-**	**50,000**	**50,000**
TOTAL DEPARTMENT OF FINANCE:		**-**	**39,779**	**170,800**	**329,621**	**329,621**
CAPITAL PROJECTS FUND EXPENDITURES - FIRE DEPARTMENT						
411	**Fire Department**					
18-411-00740-17008	MACHINERY & EQUIPMENT	-	1,228,361	-	-	-
18-411-00740-18008	MACHINERY & EQUIPMENT	-	-	45,000	-	-
18-411-00740-18009	MACHINERY & EQUIPMENT	-	-	25,000	-	-
	Capital Expenditures	-	*1,228,361*	*70,000*	-	-
411	**Total Fire Department**	**-**	**1,228,361**	**70,000**	**-**	**-**
TOTAL FIRE DEPARTMENT:		**-**	**1,228,361**	**70,000**	**-**	**-**
CAPITAL PROJECTS FUND EXPENDITURES - POLICE DEPARTMENT						
41A	**Police Administration**					
18-41A-00730-00000	BUILDINGS	-	-	15,990	-	-
18-41A-00740-00000	MACHINERY & EQUIPMENT	-	-	-	6,000	6,000
18-41A-00740-17012	MACHINERY & EQUIPMENT	-	6,280	-	-	-
18-41A-00760-18010	VEHICLES	-	-	40,000	-	-
	Capital Expenditures	-	*6,280*	*55,990*	*6,000*	*6,000*
41A	**Total Police Administration**	**-**	**6,280**	**55,990**	**6,000**	**6,000**
41P	**Police Patrol**					
18-41P-00740-17009	MACHINERY & EQUIPMENT	-	22,319	15,000	-	-
18-41P-00740-17010	MACHINERY & EQUIPMENT	-	69,069	-	-	-
18-41P-00740-17011	MACHINERY & EQUIPMENT	-	-	30,010	-	-
18-41P-00740-18011	MACHINERY & EQUIPMENT	-	-	18,000	-	-
18-41P-00740-18013	MACHINERY & EQUIPMENT	-	-	19,950	-	-
18-41P-00760-00000	VEHICLES	-	-	-	87,000	87,000
18-41P-00760-17015	VEHICLES	-	76,080	-	-	-
18-41P-00760-18012	VEHICLES	-	-	77,000	-	-
	Capital Expenditures	-	*167,467*	*159,960*	*87,000*	*87,000*
41P	**Total Police Patrol**	**-**	**167,467**	**159,960**	**87,000**	**87,000**
TOTAL POLICE DEPARTMENT:		**-**	**173,747**	**215,950**	**93,000**	**93,000**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
408	**Public Works Administration**					
18-408-00740-00000	MACHINERY & EQUIPMENT	-	-	-	16,000	16,000
	Capital Expenditures	-	-	-	*16,000*	*16,000*
408	**Total Public Works Administration**	**-**	**-**	**-**	**16,000**	**16,000**

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
409	**Borough Hall Maintenance**					
18-409-00720-17017	IMPROVEMENTS	-	2,713	-	-	-
18-409-00720-17020	IMPROVEMENTS	-	19,639	-	-	-
18-409-00740-17016	MACHINERY & EQUIPMENT	-	-	25,000	109,000	109,000
18-409-00740-17018	MACHINERY & EQUIPMENT	-	1,541	18,750	67,000	67,000
	Capital Expenditures	-	*23,893*	*43,750*	*176,000*	*176,000*
409	**Total Borough Hall Maintenance**	**-**	**23,893**	**43,750**	**176,000**	**176,000**
413	**Code Enforcement**					
18-413-00720-17052	IMPROVEMENTS	-	1,010,406	8,642,567	8,582,567	8,582,567
	Capital Expenditures	-	*1,010,406*	*8,642,567*	*8,582,567*	*8,582,567*
413	**Total Code Enforcement**	**-**	**1,010,406**	**8,642,567**	**8,582,567**	**8,582,567**
430	**Public Works Field Operations**					
18-430-00720-17031	IMPROVEMENTS	-	20,975	25,000	25,000	25,000
18-430-00720-17033	IMPROVEMENTS	-	46,699	-	171,396	-
18-430-00740-00000	MACHINERY AND EQUIPMENT	-	-	-	187,534	187,534
18-430-00740-17019	MACHINERY & EQUIPMENT	-	4,075	-	-	-
18-430-00740-17023	MACHINERY & EQUIPMENT	-	7,470	-	-	-
18-430-00740-17024	MACHINERY & EQUIPMENT	-	2,788	-	-	-
18-430-00740-17039	IMPROVEMENTS	-	31,922	-	-	-
18-430-00740-18028	MACHINERY & EQUIPMENT	-	-	138,000	-	-
18-430-00760-00000	VEHICLES	-	1,031	-	-	-
18-430-00760-17048	VEHICLES	-	24,016	-	-	-
18-430-00760-17049	VEHICLES	-	17,871	-	-	-
18-430-00760-17050	VEHICLES	-	11,396	-	-	-
18-430-00760-17051	VEHICLES	-	7,050	-	-	-
18-430-00760-18039	VEHICLES	-	-	9,500	-	-
18-430-00760-18040	VEHICLES	-	-	16,500	-	-
	Capital Expenditures	-	*175,293*	*189,000*	*383,930*	*212,534*
430	**Total Public Works Field Operations**	**-**	**175,293**	**189,000**	**383,930**	**212,534**
433	**Traffic Control**					
18-433-00720-17039	CAPITAL PROJECTS	-	-	66,000	66,000	66,000
18-433-00720-18037	CAPITAL PROJECTS	-	-	200,000	200,000	200,000
18-433-00720-18042	IMPROVEMENTS	-	-	40,000	-	-
18-433-00740-00000	MACHINERY & EQUIPMENT	-	-	-	195,000	195,000
18-433-00740-17021	MACHINERY & EQUIPMENT	-	-	155,000	155,000	155,000
18-433-00760-18041	VEHICLES	-	-	101,746	-	-
	Capital Expenditures	-	-	*562,746*	*616,000*	*616,000*
433	**Total Traffic Control**	**-**	**-**	**562,746**	**616,000**	**616,000**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**-**	**1,209,592**	**9,438,063**	**9,774,497**	**9,603,101**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF PARKS & RECREATION						
453	**Swimming Pool**					
18-453-00720-00000	IMPROVEMENT	-	-	-	26,000	26,000
18-453-00740-00000	MACHINERY & EQUIPMENT	-	-	-	20,000	20,000
18-453-00740-17061	MACHINERY & EQUIPMENT	-	16,400	-	-	-
	Capital Expenditures	-	*16,400*	-	*46,000*	*46,000*
453	**Total Swimming Pool**	**-**	**16,400**	**-**	**46,000**	**46,000**

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
454	**Parks Maintenance**					
18-454-00730-17054	BUILDINGS	-	5,000	10,000	-	-
18-454-00730-17062	BUILDINGS	-	46,071	15,000	-	-
18-454-00730-18052	BUILDINGS	-	-	49,000	49,000	49,000
18-454-00740-17060	MACHINERY & EQUIPMENT	-	5,229	-	-	-
18-454-00750-17056	IMPROVEMENTS TO LAND	-	31,519	-	-	-
18-454-00750-17057	IMPROVEMENTS TO LAND	-	345,689	-	-	-
18-454-00750-17058	IMPROVEMENTS TO LAND	-	212,348	217,651	217,651	217,651
18-454-00750-17059	IMPROVEMENTS TO LAND	-	131,400	-	-	-
18-454-00750-18047	IMPROVEMENTS TO LAND	-	-	44,100	-	-
18-454-00750-18050	IMPROVEMENTS TO LAND	-	-	200,000	205,000	205,000
18-454-00750-18051	IMPROVEMENTS TO LAND	-	-	6,500	-	-
18-454-00760-00000	VEHICLES	-	-	-	50,000	50,000
18-454-00760-17063	VEHICLES	-	28,729	-	-	-
	Capital Expenditures	-	*805,986*	*542,251*	*521,651*	*521,651*
454	**Total Parks Maintenance**	**-**	**805,986**	**542,251**	**521,651**	**521,651**
458	**Community Center**					
18-458-00730-00000	BUILDINGS	-	-	-	144,100	144,100
18-458-00730-17053	BUILDINGS	-	-	136,000	-	-
18-458-00730-17055	BUILDINGS	-	-	7,700	-	-
18-458-00730-17072	BUILDINGS	-	92,061	-	-	-
18-458-00730-18049	BUILDINGS	-	-	77,700	165,000	165,000
	Capital Expenditures	-	*92,061*	*221,400*	*309,100*	*309,100*
458	**Total Community Center**	**-**	**92,061**	**221,400**	**309,100**	**309,100**
TOTAL DEPARTMENT OF PARKS & RECREATION:		**-**	**914,446**	**763,651**	**876,751**	**876,751**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
446	**Stormwater**					
18-446-00720-17017	IMPROVEMENTS	-	905	-	-	-
18-446-00720-17040	IMPROVEMENTS	-	43,000	85,000	-	-
18-446-00720-17041	IMPROVEMENTS	-	875	100,000	-	-
18-446-00720-17042	IMPROVEMENTS	-	26,566	40,000	-	-
18-446-00720-17043	IMPROVEMENTS	-	1,295	15,000	-	-
18-446-00720-17044	IMPROVEMENTS	-	4,464	5,000	-	-
18-446-00720-17045	IMPROVEMENTS	-	-	70,000	-	-
18-446-00720-17046	IMPROVEMENT	-	29,894	179,200	-	-
18-446-00720-18034	CAPITAL PROJECTS	-	-	40,000	-	-
18-446-00720-18035	CAPITAL PROJECTS	-	-	30,000	-	-
18-446-00740-17016	MACHINERY & EQUIPMENT	-	-	8,333	-	-
18-446-00740-17018	MACHINERY & EQUIPMENT	-	1,225	6,250	-	-
18-446-00740-17019	MACHINERY & EQUIPMENT	-	1,358	-	-	-
18-446-00740-17024	MACHINERY & EQUIPMENT	-	937	-	-	-
18-446-00740-17025	Machinery & Equipment	-	197,579	-	-	-
18-446-00760-00000	VEHICLES	-	344	-	-	-
18-446-00760-17049	VEHICLES	-	6,029	-	-	-
18-446-00760-17050	VEHICLES	-	3,930	-	-	-
18-446-00760-17051	VEHICLES	-	2,352	-	-	-

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
18-446-00760-18039	VEHICLES	-	-	3,420	-	-
18-446-00760-18040	VEHICLES	-	-	5,500	-	-
	Capital Expenditures	-	*320,750*	*587,703*	-	-
446	**Total Stormwater**	**-**	**320,750**	**587,703**	**-**	**-**
TOTAL DEPARTMENT OF WATER RESOURCES:		**-**	**320,750**	**587,703**	**-**	**-**
TOTAL CAPITAL PROJECTS FUND EXPENDITURES:		**-**	**3,886,675**	**11,296,167**	**11,092,869**	**10,921,473**
Capital Projects Fund Revenue Total		**-**	**6,333,257**	**11,296,167**	**11,092,869**	**10,921,473**
Capital Projects Fund Expense Total		**-**	**3,886,675**	**11,296,167**	**11,092,869**	**10,921,473**
Capital Projects Fund Gain/(Loss) from Operation		**-**	**2,446,581**	-	**-**	**-**

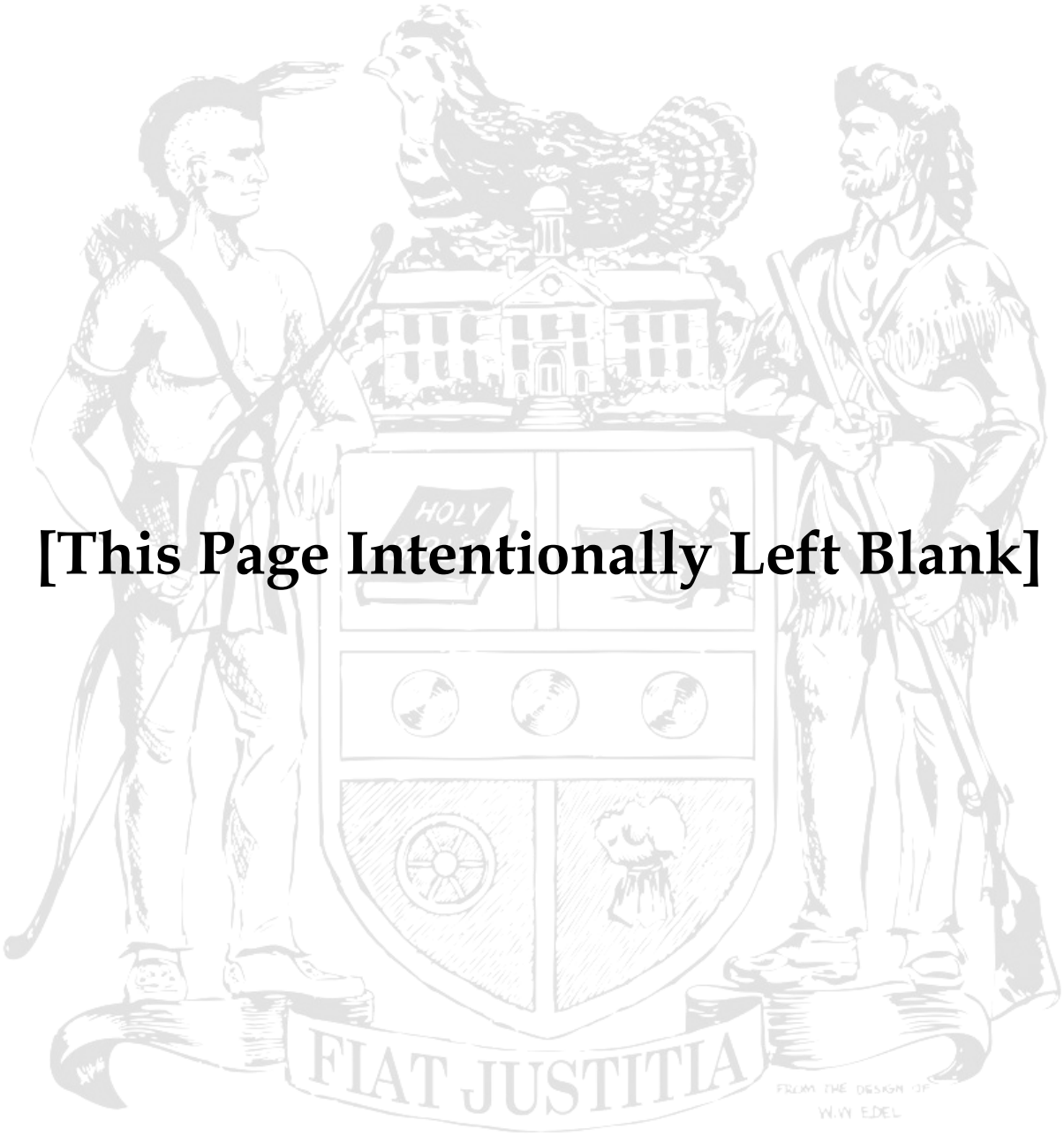
Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
32	**PARKING FUND**					
PARKING FUND REVENUE						
000	**Fines & Forfeits**					
32-000-33130-00000	OVERTIME PARKING	(98,597)	(98,483)	(100,000)	(100,000)	(100,000)
32-000-33150-00000	DISTRICT JUSTICE FINES - PKG	(7,237)	(11,133)	-	(6,000)	(6,000)
	Total Fines & Forfeits	**(105,834)**	**(109,616)**	**(100,000)**	**(106,000)**	**(106,000)**
000	**Interest & Rents**					
32-000-34110-00000	INTEREST INCOME-SAVINGS	(940)	(1,920)	(500)	(1,100)	(1,100)
32-000-34140-00000	INTEREST INCOME - PLGIT	(832)	(2,433)	(100)	(2,000)	(2,000)
32-000-34141-00000	INTEREST-BOND PROCEEDS	(1,295)	(1,211)	(7,000)	(7,000)	(7,000)
32-000-34141-GOB17	Parking GOB17 Series B	-	(172)	-	-	-
	Total Interest & Rents	**(3,067)**	**(5,736)**	**(7,600)**	**(10,100)**	**(10,100)**
000	**Charges for Services**					
32-000-36321-00000	PARKING METER REVENUE	(245,585)	(255,448)	(240,000)	(240,000)	(240,000)
32-000-36322-00000	PARKING PERMITS	(20,925)	(10,813)	(20,000)	(20,000)	(20,000)
32-000-36325-00000	PARKING GARAGE LEASES	(64,802)	(65,910)	(62,000)	(64,000)	(64,000)
32-000-36335-00000	PARKING GARAGE DAILY	(45,203)	(46,453)	(45,000)	(45,500)	(45,500)
32-000-36345-00000	POMFRET GARAGE HOTEL	(88,671)	(90,194)	(80,000)	(86,200)	(86,200)
32-000-36355-00000	POMFRET GARAGE JUROR	(10,134)	(8,361)	(10,000)	(9,500)	(9,500)
32-000-36625-00000	POMFRET LOT LEASE	(24,415)	(24,181)	(22,000)	(23,500)	(23,500)
32-000-36635-00000	POMFRET LOT DAILY	(5,494)	(5,086)	(5,000)	(7,200)	(7,200)
32-000-36925-00000	CUMBERLAND COUNTY SUBSIDY	-	-	-	(40,000)	(40,000)
32-000-36926-00000	W. LOUTHER LEASE-SUNSHINE	(8,323)	(9,502)	(8,300)	(8,700)	(8,700)
32-000-37620-00000	LEASED PARKING SPACES	(37,813)	(43,379)	(37,000)	(37,000)	(37,000)
32-000-37625-00000	PARKING LEASES - LIBERTY LO	(14,079)	(11,123)	(12,000)	(12,000)	(12,000)
32-000-37626-00000	W. LOUTHER LEASE - BCT	-	(510)	-	-	-
	Total Charges for Services	**(565,444)**	**(570,961)**	**(541,300)**	**(593,600)**	***(593,600)***
000	**Other Revenue**					
32-000-38010-00000	MISCELLANEOUS REVENUE	(135)	(743)	(100)	(500)	(500)
32-000-38012-00000	NET APPR. (DEPR) IN MV	(993)	475	-	-	-
32-000-38196-00000	HEALTH INSURANCE CO-PAY	(591)	(813)	(500)	(750)	(750)
32-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(3,196)	(4,380)	(2,000)	(4,100)	(4,100)
32-000-39120-00000	REIMBURSEMENTS	(889)	(571)	-	-	-
	Total Other Revenue	**(5,804)**	**(6,032)**	**(2,600)**	**(5,350)**	***(5,350)***
000	**Transfers In**					
32-000-39241-00000	TRANSFER FROM GENERAL FUND	-	(1,132)	-	-	-
	Total Transfers In	**-**	**(1,132)**	**-**	**-**	**-**
000	**Other Sources**					
32-000-39990-00000	FUND BALANCE	-	-	(145,000)	(255,103)	(255,103)
	Total Other Sources	**-**	**-**	**(145,000)**	**(255,103)**	**(255,103)**
TOTAL PARKING FUND REVENUE:		**(680,150)**	**(693,476)**	**(796,500)**	**(970,153)**	**(970,153)**

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
PARKING FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
467	**Outside Agencies**					
32-445-00540-00000	CONTRIBUTION TO NON-GOVT	115,206	101,800	116,300	106,300	116,300
	Supplies, Services & Utilities	*115,206*	*101,800*	*116,300*	*106,300*	*116,300*
467	**Total Outside Agencies**	**115,206**	**101,800**	**116,300**	**106,300**	**116,300**
486	**Property & Casualty Insurance**					
32-486-00351-00000	DIRECT PROPERTY	1,110	1,021	1,271	1,297	1,297
32-486-00352-00000	COMP GEN LIABILITY	414	411	415	424	424
32-486-00353-00000	AUTOMOBILE LIABILITY	300	318	391	400	400
32-486-00354-00000	PUBLIC OFFICIALS' LIAB	66	271	300	280	280
	Supplies, Services & Utilities	*1,891*	*2,022*	*2,377*	*2,401*	*2,401*
486	**Total Insurance Premiums**	**1,891**	**2,022**	**2,377**	**2,401**	**2,401**
TOTAL DEPARTMENT OF ADMINISTRATION:		**117,097**	**103,822**	**118,677**	**108,701**	**118,701**
PARKING FUND EXPENDITURES - DEPARTMENT OF FINANCE						
445	**Parking Operations**					
32-445-00115-00000	SALARIES--PART TIME	24,580	7,667	6,518	23,418	23,418
32-445-00130-00000	SALARIES--FULL TIME	22,127	33,388	38,808	40,596	40,596
32-445-00158-00000	GROUP LIFE INSURANCE	45	72	48	48	48
32-445-00159-00000	GROUP DISABILITY INS	202	324	368	413	413
32-445-00167-00000	WELLNESS	-	-	200	-	-
32-445-00180-00000	SALARIES--OVER TIME	-	98	-	-	-
32-445-00191-00000	UNIFORM ALLOWANCE	160	858	1,620	1,631	1,631
32-445-00192-00000	FICA/MEDICARE	3,530	3,135	3,458	4,897	4,897
32-445-00196-00000	GROUP HOSPITAL INSURANCE	3,604	10,883	12,302	13,462	13,462
32-445-00198-00000	GROUP DENTAL INSURANCE	-	418	876	849	849
32-445-00199-00000	GROUP VISION INSURANCE	-	56	90	90	90
	Salaries, Wages, & Benefits	*54,248*	*56,899*	*64,288*	*85,404*	*85,404*
32-445-00210-00000	OFFICE SUPPLIES	68	4	315	-	-
32-445-00215-00000	POSTAGE	2,767	3,141	2,430	2,550	2,550
32-445-00220-00000	OPERATING SUPPLIES	8,296	(436)	5,990	6,270	6,270
32-445-00250-00000	MAINTENANCE SUPPLIES	6,087	5,976	13,685	14,256	14,256
32-445-00260-00000	SMALL TOOLS & EQUIPMENT	4,783	6,585	15,332	8,155	8,155
32-445-00312-00000	MGMT CONSULTING SERVICES	12,080	11,740	13,000	-	-
32-445-00318-00000	COMPUTER SERVICES	14,669	-	500	500	500
32-445-00321-00000	TELEPHONE	309	40	600	600	600
32-445-00327-00000	RADIO MAINTENANCE	-	212	-	-	-
32-445-00331-00000	TRAVEL EXPENSES	-	554	996	-	-
32-445-00341-00000	ADVERTISING	1,523	1,273	6,475	1,180	1,180
32-445-00342-00000	PRINTING	514	385	3,330	3,630	3,630
32-445-00343-00000	PHOTOCOPY	106	117	55	115	115
32-445-00361-00000	ELECTRICITY	5,110	4,767	5,540	5,540	5,540
32-445-00371-00000	MAINTENANCE-LAND	721	2,624	4,800	4,880	4,880
32-445-00372-00000	MAINTENANCE-VEHICLES	-	3	-	-	-
32-445-00374-00000	MAINTENANCE-EQUIPMENT	165	6,754	16,174	10,050	10,050
32-445-00394-00000	OTHER SERVICE FEES	10,730	12,674	11,200	53,842	53,842
32-445-00399-00000	ADMIN - (AUDITOR ACCT)	-	2,188	-	-	-
32-445-00420-00000	DUES & SUBSCRIPTIONS	298	38	300	157	157
32-445-00440-00000	LAUNDRY SERVICE	-	65	300	-	-
32-445-00461-00000	TRAINING	-	106	550	-	-
	Supplies, Services & Utilities	*68,225*	*58,808*	*101,572*	*111,725*	*111,725*

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
32-445-00720-00000	IMPROVEMENTS	89	-	-	-	-
32-445-00740-00000	MACHINERY & EQUIPMENT	-	-	-	178,030	178,030
32-445-00740-17005	MACHINERY & EQUIPMENT	-	9,315	11,000	-	-
	Capital Expenditures	*89*	*9,315*	*11,000*	*178,030*	*178,030*
445	**Total Parking Operations**	**122,562**	**125,022**	**176,860**	**375,159**	**375,159**
446	**Parking Garage**					
32-446-00115-00000	SALARIES--PART TIME	35,795	32,850	35,791	36,758	36,758
32-446-00130-00000	SALARIES--FULL TIME	20,706	21,376	23,785	24,648	24,648
32-446-00158-00000	GROUP LIFE INSURANCE	45	45	48	48	48
32-446-00159-00000	GROUP DISABILITY INS	202	202	199	234	234
32-446-00167-00000	WELLNESS	-	-	100	100	100
32-446-00192-00000	FICA/MEDICARE	4,409	4,063	4,505	4,698	4,698
32-446-00196-00000	GROUP HOSPITAL INSURANCE	1,892	6,723	7,792	8,580	8,580
32-446-00198-00000	GROUP DENTAL INSURANCE	178	445	438	425	425
32-446-00199-00000	GROUP VISION INSURANCE	-	26	45	45	45
	Salaries, Wages, & Benefits	*63,226*	*65,730*	*72,703*	*75,536*	*75,536*
32-446-00210-00000	OFFICE SUPPLIES	108	72	622	622	622
32-446-00220-00000	OPERATING SUPPLIES	432	4,693	9,280	9,280	9,280
32-446-00226-00000	CLEANING SUPPLIES	34	735	1,850	1,850	1,850
32-446-00250-00000	MAINTENANCE SUPPLIES	1,613	953	1,500	1,500	1,500
32-446-00260-00000	SMALL TOOLS & EQUIPMENT	604	2,990	3,000	5,000	5,000
32-446-00312-00000	MGMT CONSULTING SERVICES	-	2,275	2,550	2,550	2,550
32-446-00318-00000	COMPUTER SERVICES	-	-	500	500	500
32-446-00321-00000	TELEPHONE	767	1,585	1,400	1,700	1,700
32-446-00331-00000	TRAVEL EXPENSES	-	409	927	-	-
32-446-00341-00000	ADVERTISING	175	437	200	200	200
32-446-00342-00000	PRINTING	924	1,500	2,500	2,500	2,500
32-446-00361-00000	ELECTRICITY	6,451	4,756	6,600	6,600	6,600
32-446-00364-00000	SEWER	303	318	600	600	600
32-446-00366-00000	WATER	409	427	700	700	700
32-446-00371-00000	MAINTENANCE-LAND	38	105	500	500	500
32-446-00373-00000	MAINTENANCE-BUILDINGS	2,234	2,291	15,430	15,430	15,430
32-446-00374-00000	MAINTENANCE-EQUIPMENT	4,229	7,287	5,160	5,160	5,160
32-446-00420-00000	DUES & SUBSCRIPTIONS	298	38	300	457	457
32-446-00461-00000	TRAINING	-	106	550	100	100
	Supplies, Services & Utilities	*18,618*	*30,976*	*54,169*	*55,249*	*55,249*
32-446-00720-00000	IMPROVEMENTS	13,918	-	-	-	-
32-446-00730-17007	BUILDING	-	73,773	100,000	100,000	100,000
32-446-00740-17003	MACHINERY & EQUIPMENT	-	-	6,500	-	-
32-446-00740-17004	MACHINERY & EQUIPMENT	-	-	14,000	14,000	14,000
32-446-00740-18006	MACHINERY & EQUIPMENT	-	-	45,000	45,000	45,000
32-445-00760-00000	VEHICLES	-	-	-	16,020	16,020
	Capital Expenditures	*13,918*	*73,773*	*165,500*	*175,020*	*175,020*
446	**Total Parking Garage**	**95,762**	**170,479**	**292,372**	**305,805**	**305,805**
472	**Debt Service**					
32-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	115,852	66,007	66,007
32-472-47220-00000	DEBT SERVICE INTEREST	26,348	22,345	37,594	49,396	49,396
32-472-47304-00000	PAYING AGENT FEE	7	-	-	-	-
32-472-47305-00000	NOTE ISSUE COSTS	634	9,215	-	-	-
	Debt Service	*26,989*	*31,560*	*153,446*	*115,403*	*115,403*
472	**Total Debt Service**	**26,989**	**31,560**	**153,446**	**115,403**	**115,403**

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
488	**Unallocated Employee Benefits**					
32-488-00195-00000	WORKERS' COMPENSATION	7,168	6,548	6,174	5,228	5,228
	Salaries, Wages, & Benefits	*7,168*	*6,548*	*6,174*	*5,228*	*5,228*
488	**Total Unallocated Employee Benefits**	**7,168**	**6,548**	**6,174**	**5,228**	**5,228**
492	**Transfers Out**					
32-492-49201-00000	TRANSFER TO GENERAL FUND	47,145	25,202	26,743	48,449	48,449
	Transfers Out	*47,145*	*25,202*	*26,743*	*48,449*	*48,449*
492	**Total Transfers Out**	**47,145**	**25,202**	**26,743**	**48,449**	**48,449**
TOTAL DEPARTMENT OF FINANCE:		**299,626**	**358,811**	**655,595**	**850,044**	**850,044**
TOTAL PARKING FUND EXPENDITURES		**416,722**	**462,633**	**774,272**	**958,745**	**968,745**
Parking Fund Revenue Total		**680,150**	**693,476**	**796,500**	**970,153**	**970,153**
Parking Fund Expense Total		**416,722**	**462,633**	**774,272**	**958,745**	**968,745**
Parking Fund Gain/(Loss) from Operation		**263,427**	**230,843**	**22,228**	**11,408**	**1,408**

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget (Proposed)	2019 Budget (Adopted)
35	**HIGHWAY AID FUND**					
HIGHWAY AID FUND REVENUE						
000	**Interest & Rents**					
35-000-34140-00000	INTEREST INCOME - PLGIT	(6,686)	(13,673)	(7,000)	(11,000)	(11,000)
	Total Interest & Rents	**(6,686)**	**(13,673)**	**(7,000)**	**(11,000)**	**(11,000)**
000	**Intergovernmental**					
35-000-35505-00000	LIQUID FUELS ALLOCATION	(499,397)	(522,601)	(533,053)	(553,000)	(553,000)
	Total Intergovernmental	**(499,397)**	**(522,601)**	**(533,053)**	**(553,000)**	**(553,000)**
000	**Other Sources**					
35-000-39990-00000	FUND BALANCE	-	-	(350,209)	(550,604)	(722,000)
	Total Other Sources	**-**	**-**	**(350,209)**	**(550,604)**	**(722,000)**
TOTAL HIGHWAY AID FUND REVENUE:		**(506,082)**	**(536,275)**	**(890,262)**	**(1,114,604)**	**(1,286,000)**
HIGHWAY AID FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
413	**Code Enforcement**					
35-413-00720-17052	IMPROVEMENTS	-	-	219,000	657,000	657,000
	Capital Expenditures	-	-	*219,000*	*657,000*	*657,000*
413	**Total Code Enforcement**	**-**	**-**	**219,000**	**657,000**	**657,000**
430	**Public Works Field Operations**					
35-430-00220-00000	OPERATING SUPPLIES	539,059	-	-	-	-
	Supplies, Services & Utilities	*539,059*	-	-	-	-
35-430-00720-17026	IMPROVEMENTS	-	142,098	178,724	78,604	250,000
35-430-00720-17027	IMPROVEMENTS	-	224,847	324,000	200,000	200,000
35-430-00720-17028	IMPROVEMENTS	-	6,934	19,000	19,000	19,000
35-430-00720-17029	IMPROVEMENTS	-	63,372	98,563	80,000	80,000
35-430-00720-17030	IMPROVEMENTS	-	32,745	50,975	80,000	80,000
	Capital Expenditures	-	*469,996*	*671,262*	*457,604*	*629,000*
430	**Total Public Works Field Operations**	**539,059**	**469,996**	**671,262**	**457,604**	**629,000**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**539,059**	**469,996**	**890,262**	**1,114,604**	**1,286,000**
TOTAL HIGHWAY AID FUND EXPENDITURES:		**539,059**	**469,996**	**890,262**	**1,114,604**	**1,286,000**
Highway Aid Fund Revenue Total		**506,082**	**536,275**	**890,262**	**1,114,604**	**1,286,000**
Highway Aid Fund Expense Total		**539,059**	**469,996**	**890,262**	**1,114,604**	**1,286,000**
Highway Aid Fund Gain/(Loss) from Operation		**(32,977)**	**66,279**	**-**	**-**	**-**
Total Borough of Carlisle Revenue Total		**27,544,307**	**39,528,672**	**44,315,828**	**50,938,837**	**50,938,837**
Total Borough of Carlisle Expense Total		**22,969,944**	**32,154,672**	**43,988,312**	**49,717,621**	**49,727,621**
Total Borough of Carlisle Gain/(Loss) from Operation		**4,574,363**	**7,374,000**	**327,516**	**1,221,216**	**1,211,216**



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BOROUGH OF CARLISLE

RESOLUTION NO. 12-13-18-02

A RESOLUTION OF THE BOROUGH OF CARLISLE ADOPTING THE 2019 BUDGET AND MAKING APPROPRIATIONS FROM REVENUE AND OTHER SOURCES ESTIMATED TO BE AVAILABLE TO THE SEVERAL DEPARTMENTS OF THE BOROUGH FROM THE GENERAL, CAPITAL PROJECTS, HIGHWAY AID, WATER, STORMWATER, SEWER, SOLID WASTE, AND PARKING FUNDS

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

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

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

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

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

NOW, THEREFORE BE IT RESOLVED AS FOLLOWS:

SECTION 1. The budget of the Borough of Carlisle for the fiscal year beginning January 1, 2019 is hereby adopted and money appropriated from revenue and other sources estimated to be available to the several departments from the general, capital projects, highway aid, water, stormwater, sewer, solid waste, and parking funds as noted on the attachment made part of this Resolution.

SECTION 2. One hundred (100) percent of fire tax revenues received in calendar year 2019 is dedicated to fire services and one hundred (100) percent of local services tax revenue received in calendar year 2019 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 13th day of December 2018.

ATTEST:

Joyce E. Stone, Borough Secretary

Timothy A. Scott, Mayor

Section 3 Attachment to the 2019 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)	Stormwater Fund (07)	Sewer Fund (08)	Solid Waste Fund (09)	Parking Fund (32)	Total
1. Department of Administration									
400 Borough Council	176,424	-	-	-	-	-	-	-	176,424
401 Manager's Office	456,920	-	-	-	-	-	-	-	456,920
404 Legal Services	156,500	-	-	-	-	-	-	-	156,500
406 Personnel	183,117	-	-	-	-	-	-	-	183,117
407 Information Technology	305,780	19,000	-	-	-	-	-	-	324,780
467 Outside Agencies	6,800	-	-	-	-	-	-	116,300	123,100
486 Property & Casualty Insurance	109,275	-	-	41,733	-	114,707	-	2,401	268,116
Total	1,394,816	19,000	-	41,733	-	114,707	-	118,701	1,688,957
2. Department of Finance									
402 Finance Operations	416,295	-	-	-	-	-	-	-	416,295
402 Water Billing & Collection	-	-	-	286,366	-	-	-	-	286,366
402 Stormwater Billing & Collection	-	-	-	-	24,126	-	-	-	24,126
402 Sewer Billing & Collection	-	-	-	-	-	273,641	-	-	273,641
403 Tax Collection	119,598	-	-	-	-	-	-	-	119,598
445 Parking Operations	-	-	-	-	-	-	-	375,159	375,159
446 Parking Garage	-	-	-	-	-	-	-	305,805	305,805
472 Debt Service	505,049	279,621	-	951,067	27,005	1,687,191	7,513	115,403	3,572,849
481 Water Authority	-	-	-	8,850	-	-	-	-	8,850
481 Sewer Authority	-	-	-	-	-	15,200	-	-	15,200
488 Unallocated Employee Benefits	821,023	-	-	34,557	31,511	44,995	-	5,228	937,314
492 Transfers Out	673,127	50,000	-	855,612	191,696	784,950	23,449	48,449	2,627,283
Total	2,535,092	329,621	-	2,136,452	274,338	2,805,977	30,962	850,044	8,962,486
3. Fire Department									
411 Fire Department	1,007,540	-	-	-	-	-	-	-	1,007,540
Total	1,007,540	-	-	-	-	-	-	-	1,007,540
4. Police Department									
41A Police Administration	739,804	6,000	-	-	-	-	-	-	745,804
41I Police Investigation	380,389	-	-	-	-	-	-	-	380,389
41P Police Patrol	3,238,512	87,000	-	-	-	-	-	-	3,325,512
Total	4,358,705	93,000	-	-	-	-	-	-	4,451,705
5. Department of Public Works									
408 Public Works Administration	436,699	16,000	-	-	-	-	-	-	452,699
409 Borough Hall Maintenance	115,385	176,000	-	-	-	-	-	-	291,385
413 Code Enforcement	374,294	8,582,567	657,000	-	-	-	-	-	9,613,861
430 Public Works Field Operations	743,419	212,534	629,000	-	-	-	-	-	1,584,953
431 Street Cleaning	-	-	-	-	119,933	-	-	-	119,933
433 Traffic Control	278,153	616,000	-	-	-	-	-	-	894,153
434 Street Lighting	294,257	-	-	-	-	-	-	-	294,257
427 Solid Waste Collection & Disposal	-	-	-	-	-	-	801,435	-	801,435
Total	2,242,207	9,603,101	1,286,000	-	119,933	-	801,435	-	14,052,676
6. Department of Parks & Recreation									
451 Parks & Recreation Admin.	218,515	-	-	-	-	-	-	-	218,515
452 Recreation Services	209,399	-	-	-	-	-	-	-	209,399
453 Swimming Pool	166,023	46,000	-	-	-	-	-	-	212,023
454 Parks Maintenance	399,500	521,651	-	-	-	-	-	-	921,151
455 Shade Trees	7,000	-	-	-	-	-	-	-	7,000
458 Community Center	100,875	309,100	-	-	-	-	-	-	409,975
Total	1,101,312	876,751	-	-	-	-	-	-	1,978,063
7. Department of Water Resources									
425 Sewer Collection System	-	-	-	-	-	8,122,851	-	-	8,122,851
447 Stormwater Operations	-	-	-	-	1,032,508	-	-	-	1,032,508
449 Water Lines Maintenance	-	-	-	3,247,012	-	-	-	-	3,247,012
450 Water Meter Maintenance	-	-	-	38,439	-	-	-	-	38,439
44L Water Lab	-	-	-	169,598	-	-	-	-	169,598
44P Water Treatment Plant	-	-	-	1,857,585	-	-	-	-	1,857,585
42L Sewer Lab	-	-	-	-	-	609,695	-	-	609,695
42M Lift Stations	-	-	-	-	-	357,785	-	-	357,785
42P Wastewater Treatment Plant	-	-	-	-	-	1,445,928	-	-	1,445,928
42S Sludge Removal	-	-	-	-	-	704,793	-	-	704,793
Total	-	-	-	5,312,634	1,032,508	11,241,052	-	-	17,586,194
Total Appropriations	12,639,672	10,921,473	1,286,000	7,490,819	1,426,779	14,161,736	832,397	968,745	49,727,621

BOROUGH OF CARLISLE

ORDINANCE NO. 2319

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 rentals 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, 2019, 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	$14.35
1	21.52
1¼	28.69
1½	28.69
2	49.17
3	97.31
4	164.94
6	333.94
8	645.45

Consumption Charges per 100 Cubic Feet

Per 100 Cubic Feet (All Consumers) $7.17

(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 13th day of December, 2018.

ATTEST:

Joyce E. Stone, Secretary

Timothy A. Scott, Mayor

(Borough Seal)

Borough of Carlisle

ORDINANCE NO. 2318

AN ORDINANCE PROVIDING FOR THE MILL RATE UPON BOROUGH PROPERTY AND THE FIRE SERVICE APPROPRIATIONS TAX FOR THE CALENDAR YEAR 2019 AND SUCCEEDING YEARS UNTIL ALTERED BY BOROUGH COUNCIL

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

SECTION 1: A tax is hereby levied for general Borough purposes for the calendar year 2019, and succeeding years until altered by Borough Council, at the rate of 3.058 mills on each dollar of assessed valuation of real estate.

SECTION 2: The rate of the fire service appropriations tax set forth in Article VIII, Chapter 231, Taxation, of the Code of the Borough of Carlisle shall be .437 mills on each dollar of assessed valuation for the year 2019, and succeeding years until altered by Borough Council.

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

ENACTED AND ORDAINED this 13th day of December, 2018.

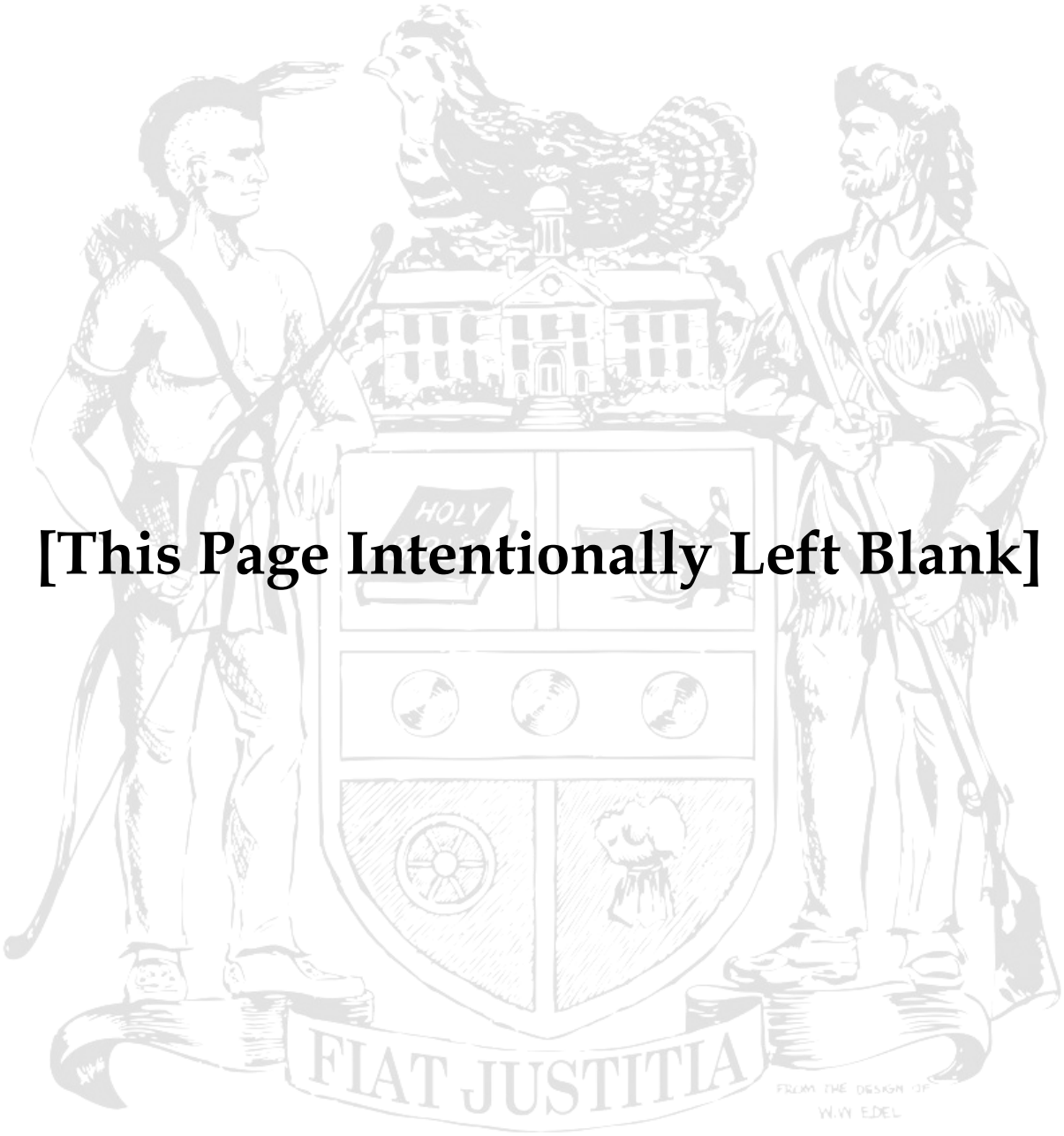
ATTEST:

Joyce E. Stone

Joyce E. Stone, Secretary

Timothy A. Scott, Mayor

(Borough Seal)



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TABLES, CHARTS, and GRAPHS		
Number	**Title**	**Page**
TABLES		
GOALS & POLICIES		
1	Budget Calendar	53
FINANCIAL SUMMARIES		
2	Fund Descriptions	58
3	CAFR Fund Balance Projections	62
4	Budgetary Fund Balance Projections	63
5	Consolidated Budget Summary	65
6	Revenue & Expenditures by Fund	65
7	Revenue & Expenditures by Category	66
8	Revenue Summary by Fund	66
9	Expenditures by Department	68
10	Expenditure Summary by Fund & Department	70
11	General Fund Revenue & Expenditures	74
12	Water Fund Revenue & Expenditures	87
13	Stormwater Fund Revenue & Expenditures	91
14	Sewer Fund Revenue & Expenditures	95
15	Solid Waste Fund Revenue & Expenditures	99
16	Parking Fund Revenue & Expenditures	103
17	Capital Projects Fund Revenue & Expenditures	109
18	Highway Aid Fund Revenue & Expenditures	111
OPERATING BUDGETS		
19	Department of Administration Expenditures	118
20	Department of Finance Expenditures	134
21	Fire Department Expenditures	152
22	Police Department Expenditures	157
23	Department of Public Works Expenditures	164
24	Department of Parks & Recreation Expenditures	190
25	Department of Water Resources Expenditures	210
CAPITAL EXPENDITURES & DEBT		
26	Capital Budget Summary	244

TABLES - CAPITAL EXPENDITURES & DEBT – (Continued)		
27	Capital Budget Sources & Uses by Department	245
28	Capital Improvements Program Summary by Department	254
29	Capital Improvements Program Summary by Fund	254
30	Capital Improvements Program Summary by Type	255
31	2019-2023 Capital Improvements Plan	255
32	5 Year Summary of Borrowing Needs	258
33	Debt Issues by Fund	261
34	Summary of General Obligation Debt Service	263
35	General Fund Debt Service	264
36	Capital Projects Fund Debt Service	264
37	Water Fund Debt service	265
38	Sewer Fund Debt Service	266
39	Parking Fund Debt Service	267
40	Solid Waste Fund Debt Service	268
41	Full Time Employees Summary Schedule	271
GRAPHS		
FINANCIAL SUMMARIES		
1	Total Revenue by Year	67
2	General Fund Revenue by Year	75
3	General Fund Expenditures by Year	76
4	Water Fund Revenue by Year	88
5	Water Fund Expenditures by Year	89
6	Stormwater Fund Revenue by Year	92
7	Stormwater Fund Expenditures by Year	93
8	Sewer Fund Revenue by Year	96
9	Sewer Fund Expenditures by Year	97
10	Solid Waste Fund Revenue by Year	100
11	Solid Waste Fund Expenditures by Year	101
12	Parking Fund Revenue by Year	104
13	Parking Fund Expenditures by Year	105
14	Highway Aid Fund Revenue by Year	112
15	Highway Aid Fund Expenditures by Year	113
OPERATING BUDGETS		
16	Department of Administration Total Expenditures by Year	119
17	Borough Council Operating Expenditures by Year	122
18	Manager's Office Operating Expenditures by Year	126
19	Legal Operating Expenditures by Year	127

GRAPHS – OPERATING BUDGETS (Continued)		
20	Information Technology Operating Expenditures by Year	127
21	Outside Agencies Operating Expenditures by Year	128
22	Personnel Operating Expenditures by Year	130
23	Property & Casualty Operating Expenditures by Year	131
24	Department of Finance Total Expenditures by Year	135
25	Finance Operations Operating Expenditures by Year	137
26	Debt Service Expenditures by Year	138
27	Unallocated Employee Benefits Expenditures by Year	138
28	Transfers Out Expenditures by Year	139
29	Tax Collection Operating Expenditures by Year	141
30	Water Billing & Collections Operating Expenditures by Year	143
31	Stormwater Billing & Collections Operating Expenditures by Year	144
32	Sewer Billing & Collections Operating Expenditures by Year	145
33	Water Authority Operating Expenditures by Year	146
34	Sewer Authority Operating Expenditures by Year	146
35	Parking Operations Operating Expenditures by Year	148
36	Parking Garage Operating Expenditures by Year	149
37	Fire Department Total Expenditures by Year	153
38	Police Department Total Expenditures by Year	157
39	Police Administration Operating Expenditures by Year	158
40	Police Investigation Operating Expenditures by Year	159
41	Police Patrol Operating Expenditures by Year	160
42	Department of Public Works Total Expenditures by Year	165
43	Public Works Administration Operating Expenditures by Year	168
44	Borough Hall Maintenance Operating Expenditures by Year	170
45	Code Enforcement Operating Expenditures by Year	173
46	Public Works Field Operations Operating Expenditures by Year	176
47	Street Cleaning Operating Expenditures by Year	179
48	Traffic Control Operating Expenditures by Year	181
49	Street Lighting Operating Expenditures by Year	184
50	Solid Waste Collection & Disposal Operating Expenditures by Year	186
51	Department of Parks & Recreation Total Expenditures by Year	191
52	Parks & Recreation Administration Operating Expenditures by Year	193
53	Recreation Services Operating Expenditures by Year	196
54	Swimming Pool Operating Expenditures by Year	199
55	Parks Maintenance Operating Expenditures by Year	202
56	Shade Trees Operating Expenditures by Year	205
57	Community Center Operating Expenditures by Year	207
58	Department of Water Resources Total Expenditures by Year	211
59	Stormwater Operations Operating Expenditures by Year	214
60	Water Lab Operating Expenditures by Year	217

GRAPHS – OPERATING BUDGETS (Continued)		
61	Water Treatment Plant Operating Expenditures by Year	220
62	Water Lines Maintenance Operating Expenditures by Year	221
63	Water Meter Maintenance Operating Expenditures by Year	222
64	Sewer Lab Operating Expenditures by Year	227
65	Lift Stations Operating Expenditures by Year	230
66	Wastewater Treatment Plant Operating Expenditures by Year	233
67	Sewer Collection System Operating Expenditures by Year	234
68	Bio-Solids Removal Operating Expenditures by Year	238
CAPITAL EXPENDITURES & DEBT		
69	Outstanding Principal as % of Debt Limit	260
70	Long-Term Debt as % of Taxable Assessed Valuation	262
CHARTS		
INTRODUCTION		
1	Organization Chart (Borough of Carlisle)	15
FINANCIAL SUMMARIES		
2	Total Revenue by Fund	67
3	Total Revenue by Category	68
4	Total Expenditures by Fund	69
5	Total Expenditures by Department	71
6	Total Expenditures by Category	71
7	General Fund Revenue by Category	75
8	General Fund Expenditures by Category	76
9	Water Fund Revenue by Category	88
10	Water Fund Expenditures by Category	89
11	Stormwater Fund Revenue by Category	92
12	Stormwater Fund Expenditures by Category	93
13	Sewer Fund Revenue by Category	96
14	Sewer Fund Expenditures by Category	97
15	Solid Waste Fund Revenue by Category	100
16	Solid Waste Fund Expenditures by Category	101
17	Parking Fund Revenue by Category	104
18	Parking Fund Expenditures by Category	105
19	Capital Projects Fund Revenue by Category	110
20	Capital Projects Fund Expenditures by Category	110
21	Highway Aid Fund Revenue by Category	112

OPERATING BUDGETS		
22	Department of Administration (Org.)	117
23	Department of Administration Expenditures by Category	119
24	Mayor & Council (org.)	120
25	Borough Council Expenditures by Category	123
26	Manager's Office Expenditures by Category	126
27	Information Technology Expenditures by Category	128
28	Personnel Expenditures by Category	130
29	Department of Finance (Org.)	133
30	Department of Finance Expenditures by Category	135
31	Finance Operations Expenditures by Category	137
32	Tax Collection Expenditures by Category	141
33	Water Billing & Collections Expenditures by Category	143
34	Stormwater Water Billing & Collections Expenditures by Category	144
35	Sewer Billing & Collections Expenditures by Category	145
36	Parking Operations Expenditures by Category	148
37	Parking Garage Expenditures by Category	149
38	Fire Department (Org.)	151
39	Fire Department Expenditures by Category	153
40	Police Department (Org.)	155
41	Police Department Expenditures by Category	158
42	Police Administration Expenditures by Category	159
43	Police Investigation Expenditures by Category	160
44	Police Patrol Expenditures by Category	161
45	Department of Public Works (Org.)	163
46	Department of Public Works Expenditures by Category	165
47	Public Works Administration Expenditures by Category	168
48	Borough Hall Maintenance Expenditures by Category	170
49	Code Enforcement Expenditures by Category	173
50	Public Works Field Operations Expenditures by Category	177
51	Street Cleaning Expenditures by Category	179
52	Traffic Control Expenditures by Category	182
53	Street Lighting Expenditures by Category	184
54	Solid Waste Collection & Disposal Expenditures by Category	187
55	Department of Parks & Recreation (Org.)	189
56	Department of Parks & Recreation Expenditures by Category	191
57	Parks & Recreation Administration Expenditures by Category	194
58	Recreation Services Expenditures by Category	197
59	Swimming Pool Expenditures by Category	200
60	Parks Maintenance Expenditures by Category	203
61	Community Center Expenditures by Category	207
62	Department of Water Resources (Org.)	209

CHARTS – OPERATING BUDGETS (Continued)		
63	Department of Water Resources Expenditures by Category	211
64	Stormwater Operations Expenditures by Category	214
65	Water Lab Expenditures by Category	218
66	Water Treatment Plant Expenditures by Category	221
67	Water Lines Maintenance Expenditures by Category	222
68	Water Meter Maintenance Expenditures by Category	223
69	Sewer Lab Expenditures by Category	227
70	Lift Stations Expenditures by Category	230
71	Wastewater Treatment Plant Expenditures by Category	234
72	Sewer Collection System Expenditures by Category	235
73	Bio-Solids Removal Expenditures by Category	238

Glossary

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

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

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

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

Business Incubator: A program designed to support the successful development of entrepreneurial companies through an array of business support resources and services, developed and orchestrated by incubator management, and offered both in the incubator and through its network of contacts.

Code of the Borough of Carlisle: The official publication of rules and regulations of general and permanent nature enacted by the Borough Council, including revisions or amendments to existing legislation deemed necessary by the Borough Council in the course of the codification.

Cumberland Valley Visitors Bureau (CVVB): A non-profit organization that markets Cumberland Valley, PA as a travel destination and assists area businesses with tourism development by providing training seminars, cooperative advertising, and grant and loan opportunities.

Debt: All long-term credit obligations of the government and its agencies whether backed by a government's full faith and credit or non-guaranteed, and all interest-bearing short-term credit obligations.

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

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

Community Development Brock Grant Program (CDBG): A federally funded program that provides communities with resources to address a wide range of unique community development needs. The program works to ensure decent affordable housing, to provide services to the most vulnerable in our communities, and to create jobs through the expansion and retention of businesses.

Comprehensive Annual Financial Report (CAFR): A report that provides a detailed explanation of the Borough's financial condition.

Cubic Feet: A unit of measurement defined as the volume of a cube with sides of one foot in length.

Debt Proceeds: Funds that a lender is providing to a debtor, normally for the purchase of capital assets.

Debt Service Funds: Debt service funds account for payment of principal and interest of general long-term debt.

Downtown Carlisle Association: An organization whose mission and programs are solely crafted and dedicated to the implementation of the Borough of Carlisle's Comprehensive Plan and the observed needs of downtown business owners and stakeholders.

Enterprise Zones: An area in which policies to encourage economic growth and development are implemented.

Expenditures: All amounts of money paid out, net of recoveries and other correcting transactions, other than for retirement of debt, investment in securities, extension of credit, or as agency transactions.

Fund: A separate accounting entity that consists of group of related accounts used to maintain control over resources that have been segregated for specific activities or objectives.

Fund Financial Statements: A separate set of self-balancing accounts that comprise assets, liabilities, fund balance, revenue, and expenditures for each fund.

General Fund: The general operating fund of the Borough, used to account for all financial transactions except those required to be accounted for in another fund.

Government Finance Officers Association (GFOA): The professional association of state/provincial and local finance officers in the United States and Canada whose purpose is to enhance and promote the professional management of governments for the

public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

Governmental Funds: Governmental Funds are those through which most governmental functions of the Borough are financed. Governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year.

Intergovernmental: Occurring between two or more governments .
Liquid Fuels/Highway Aid Program: State liquid fuels tax revenue disbursed to municipalities to support construction, reconstruction, maintenance and repair of public roads or streets.

Local Economic Revitalization Tax Assistance (LERTA): A program designed to enable local taxing authorities to reduce taxes for a period of time to spur redevelopment.

Local Government Unit Debt Act (LGUDA): Administered by DCED, the act provides the procedure for Pennsylvania's local governments to issue debt and tax anticipation notes. The act also provides borrowing limits for the local governments.

Major Category: A group of accounts similar in nature.

Major Fund: Funds are considered major funds if they are significantly large with respect to the whole government.

National Main Street® Accreditation: The Main Street® program accreditation process evaluates local Main Street® programs according to 10 performance standards and provides national recognition to programs meeting those standards.

National Pollutant Discharge Elimination System Program (NPDES): Authorized by the Clean Water Act, it is a permit program that controls water pollution by regulating point sources that discharge pollutants into waters of the United States.

Non-major Fund: Funds are considered non-major funds if they are less than 10% of Borough assets, liabilities, revenues and expenditures.

Operating Expenditure: Expenses such as wages, materials, utilities, etc. incurred in providing daily operations.

Outside Agencies: Non-profit and/or civic organizations in the local area.

Pennsylvania Department of Environmental Protection (DEP): Established on July 1, 1995, it is the state agency responsible for protecting and preserving land, air, water, and energy resources through enforcement of the State's environmental laws. The Department also fosters community development, environmental education, and encourages public involvement in environmental policy.

Pennsylvania Law Enforcement Accreditation Program: An accreditation program designed and developed by professional law enforcement executives to provide a reasonable and cost effective plan for the professionalization of law enforcement agencies within the Commonwealth.

Proprietary Funds: Funds used to account for the financing of services to the general public where all or most of the costs involved are paid in the form of charges to the users of such services. The focus of proprietary funds is on the determination of net earnings and capital maintenance.

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

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

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

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

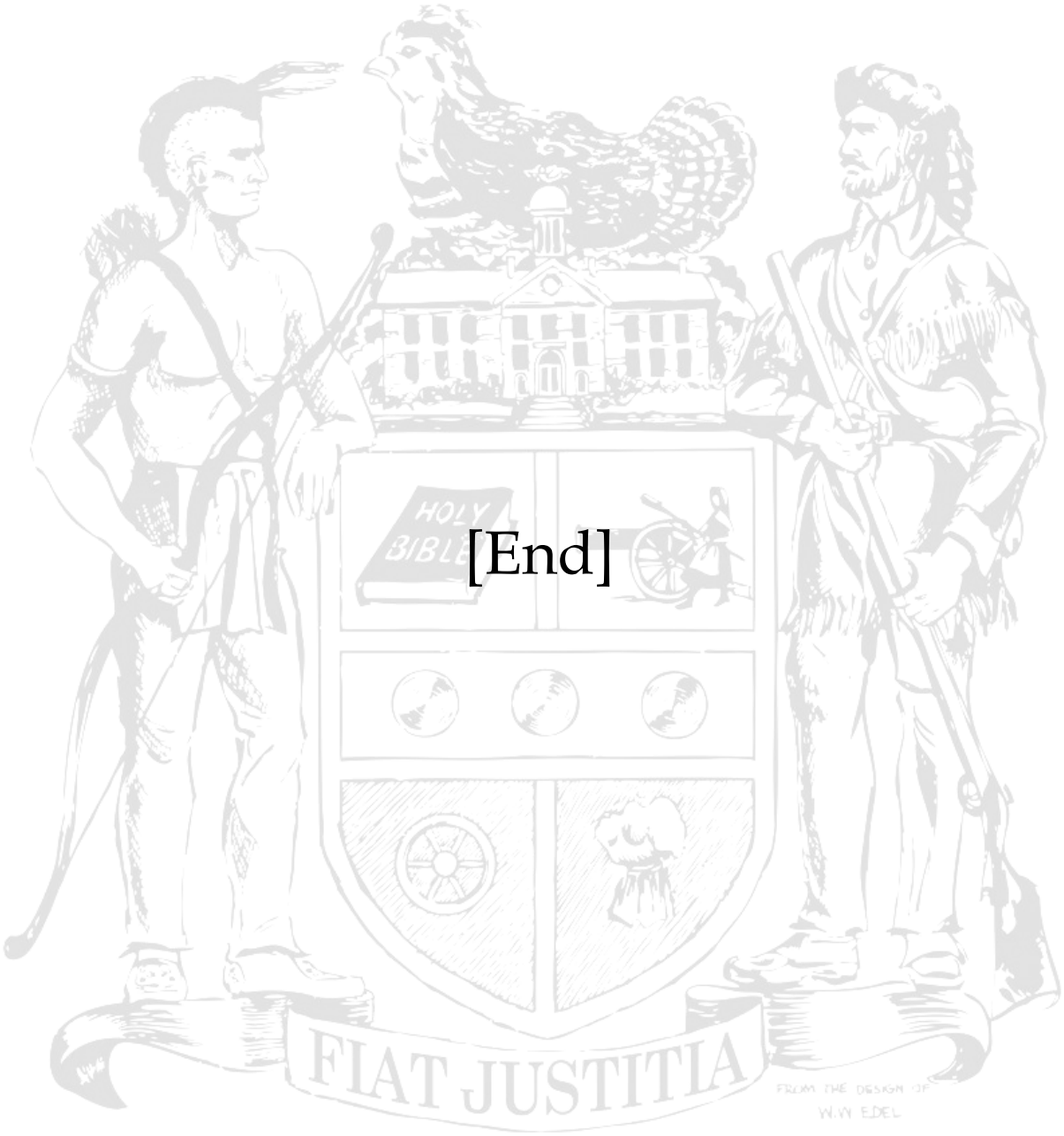
Special Revenue Funds: Funds accounting for proceeds of specific revenue sources used to finance specific activities as required by law or administrative regulation.

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

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

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

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



[End]