COMMITTED TO EXCELLENCE IN COMMUNITY SERVICE





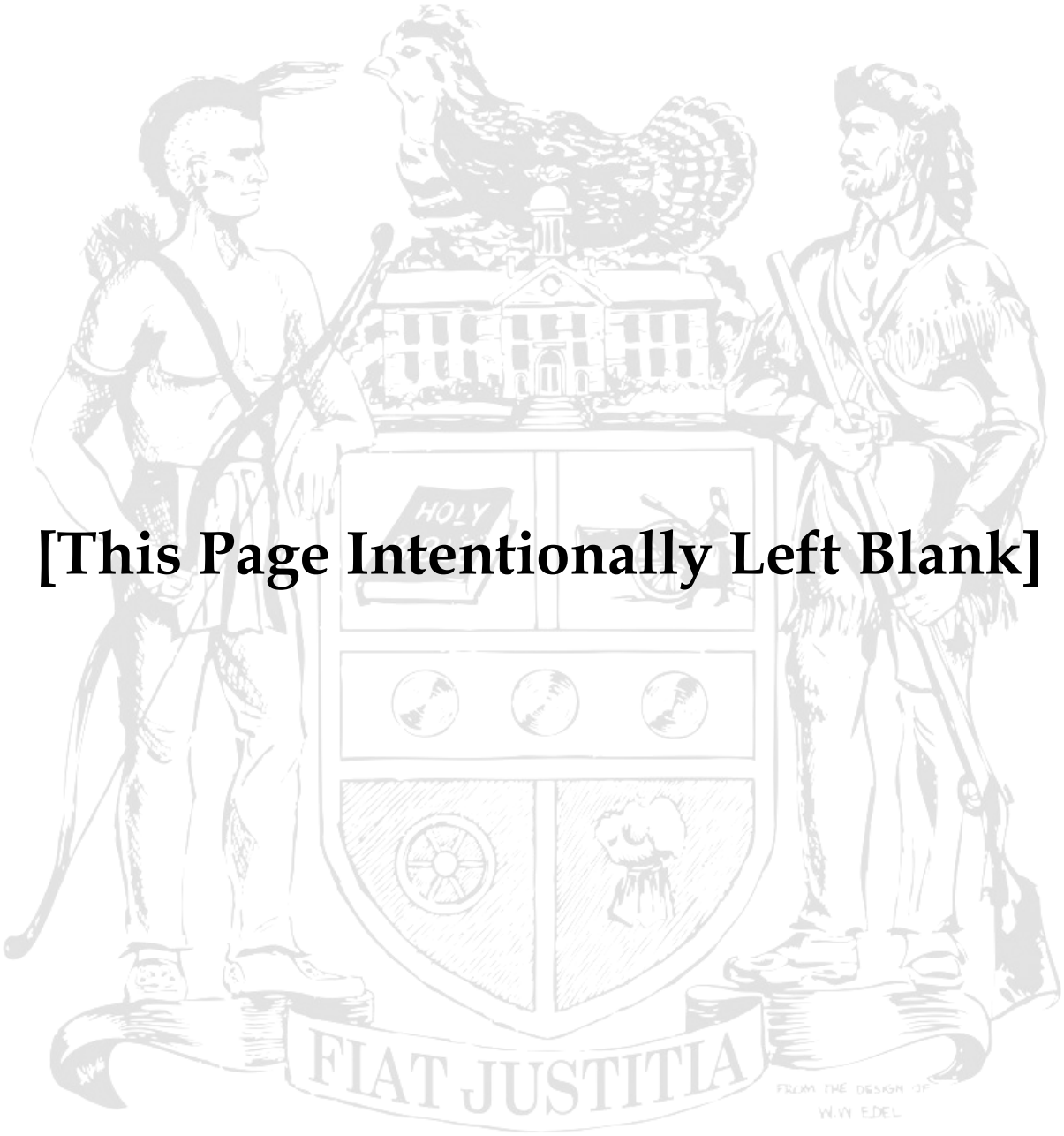








BOROUGH OF CARLISLE, PENNSYLVANIA
2020 ANNUAL BUDGET



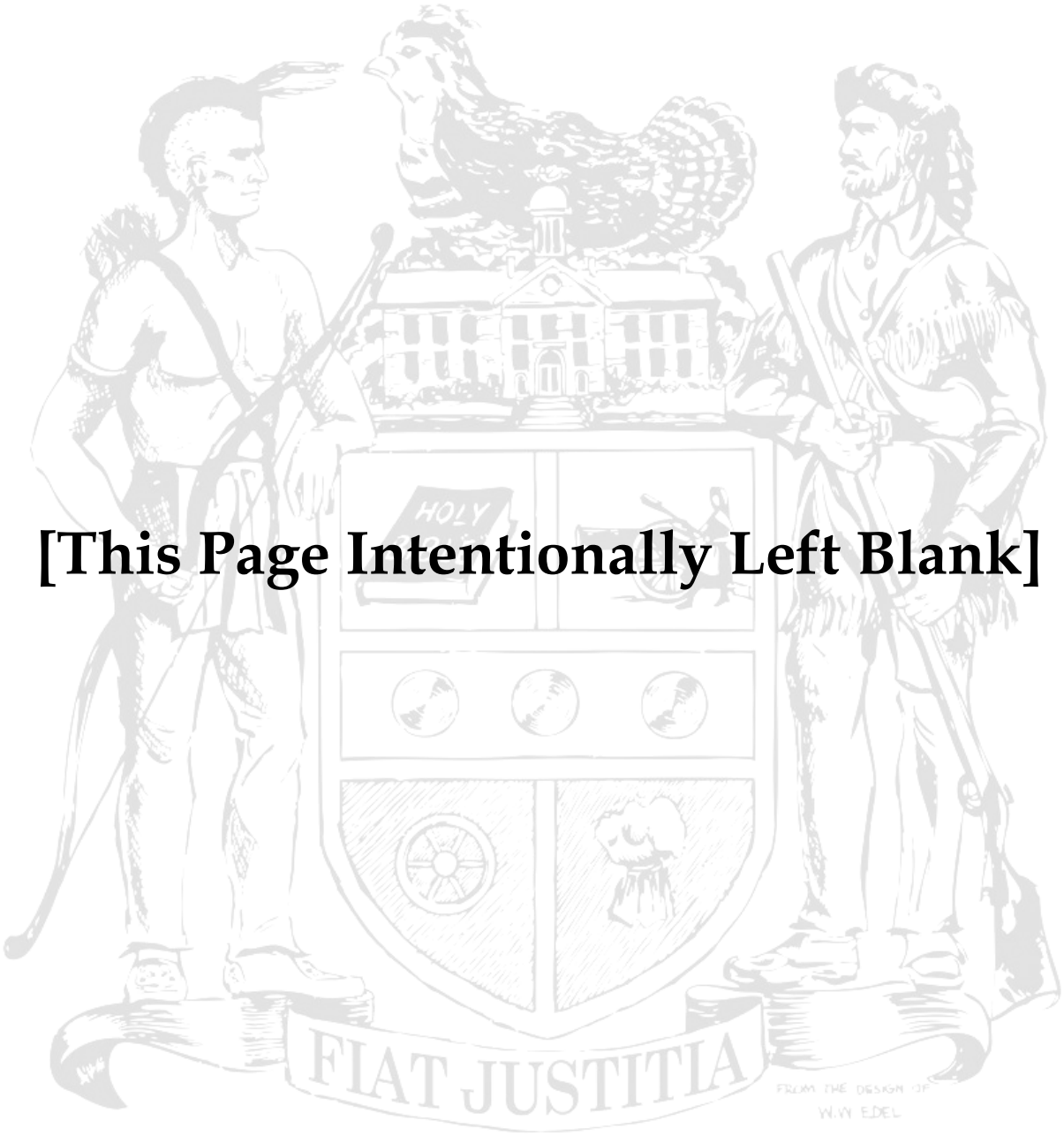
[This Page Intentionally Left Blank]

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, 2019. 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.



[This Page Intentionally Left Blank]

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	49
General Fund	49
Water Fund	51
Stormwater Fund	51
Sewer Fund	52
Parking Fund	52
Solid Waste Fund	53
Conclusion	53
Goals & Policies	**55**
Community Goals	57
Borough Council Goals	57
Comprehensive Plan	58
Fiscal Policies	61
Overview	61
Financial Planning Policy	62
Revenue Policy	63
Expenditure Policy	63

Goals & Policies (Continued)	
Budget Process	65
Home Rule Charter Provisions	65
Administrative Actions	65
Budget Calendar	67
Financial Summaries	69
Fund Description & Structure	71
Overview	71
Major Fund Descriptions	72
Non-Major Fund Descriptions	73
Financial Summaries	73
Consolidated Budget Summary	75
Overview	75
Fund Balance and Cash Reserve Analysis	75
Financial Summaries	78
General Fund Summary	85
Fund Highlights	85
Financial Summaries	86
Major Revenue Sources	89
Water Fund Summary	99
Fund Highlights	99
Financial Summaries	99
Major Revenue Sources	102
Stormwater Fund Summary	103
Fund Highlights	103
Financial Summaries	103
Major Revenue Sources	106
Sewer Fund Summary	107
Fund Highlights	107
Financial Summaries	107
Major Revenue Sources	110
Solid Waste Fund Summary	111
Fund Highlights	111
Financial Summaries	111
Major Revenue Sources	114
Parking Fund Summary	115
Fund Highlights	115
Financial Summaries	115
Major Revenue Sources	118
Capital Projects Fund Summary	121
Fund Highlights	121
Financial Summaries	121

Financial Summaries (Continued)	
Highway Aid Fund Summary	123
Fund Highlights	123
Financial Summaries	123
Operating Budgets	127
Department of Administration	129
Borough Council	132
Manager's Office	136
Human Resources / Risk Management	141
Department of Finance	145
Finance Operations	148
Tax Collection	152
Utility Billing	154
Parking Operations	159
Fire Department	163
Police Department	167
Department of Public Works	175
Public Works Administration	178
Borough Hall Maintenance	181
Code Enforcement	184
Public Works Field Operations	187
Street Cleaning	190
Traffic Control	192
Street Lighting	195
Solid Waste Collection & Disposal	197
Department of Parks & Recreation	201
Parks & Recreation Admin.	204
Recreation Services	207
Swimming Pool	210
Parks Maintenance	213
Shade Trees	216
Community Center	218
Department of Water Resources	221
Field Operations	224
Water Lab	232
Water Treatment Plant	236
Sewer Lab	239
Lift Stations	243
Wastewater Treatment Plant	246
Bio-Solids Removal	249
Capital Expenditures & Debt	**253**
Capital Expenditures	255
Capital Assets Overview	255

Capital Expenditures & Debt – Capital Expenditures (Continued)	
Capital Budget	255
2020-2024 Capital Improvement Plan	265
Debt	273
Overview	273
Debt Service Schedules	277
Appendices	**285**
Full-Time Employee Summary	287
Demographic & Economic Info	289
2020 Line-Item Budget Detail	307
Budget Adoption Legislation	351
List of Charts, Graphs & Tables	361
Glossary	367

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, 2019 accomplishments, and 2020 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 2020 capital projects budget along with the five-year 2020-2024 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

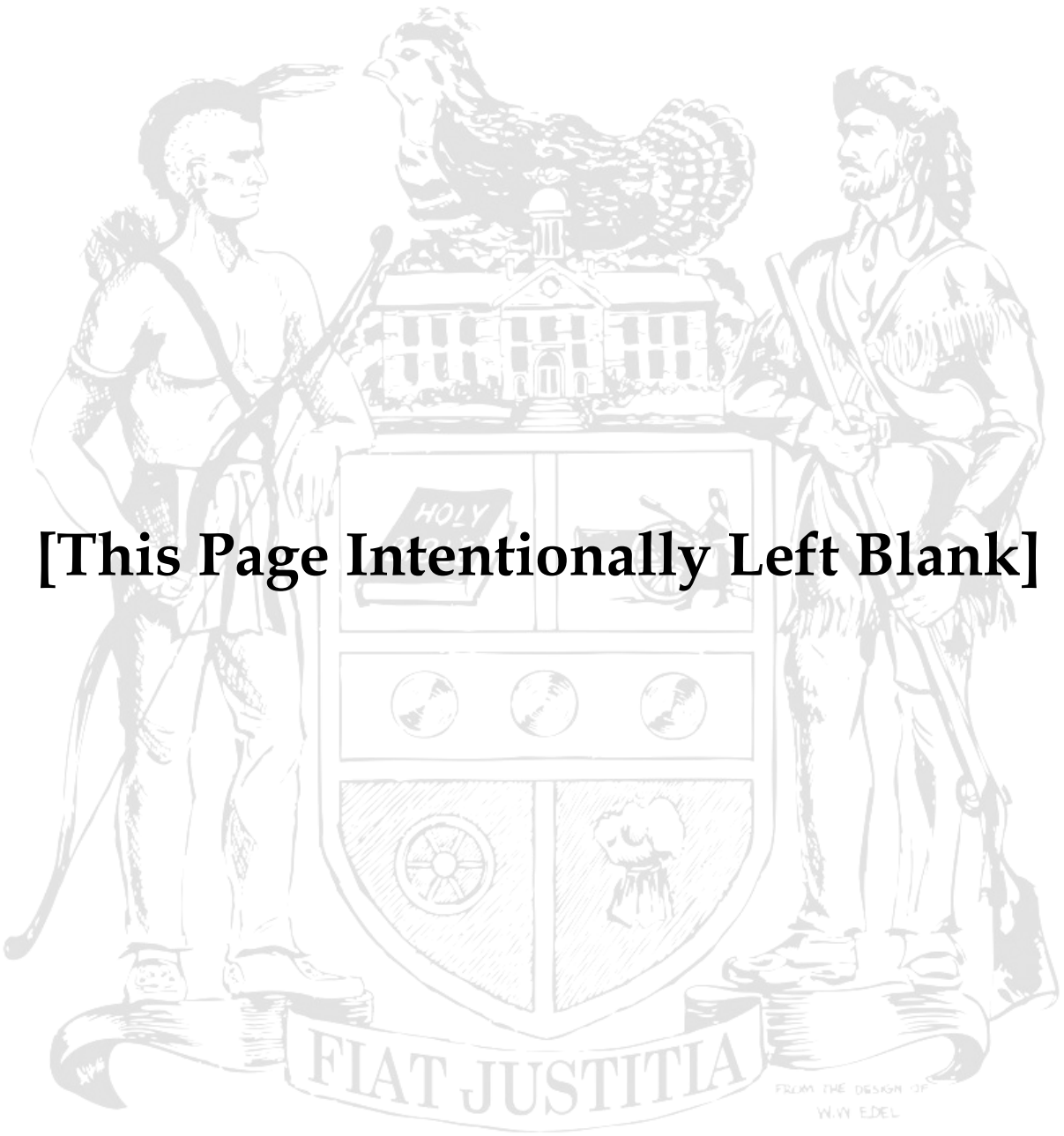


Old County Courthouse

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



[This Page Intentionally Left Blank]

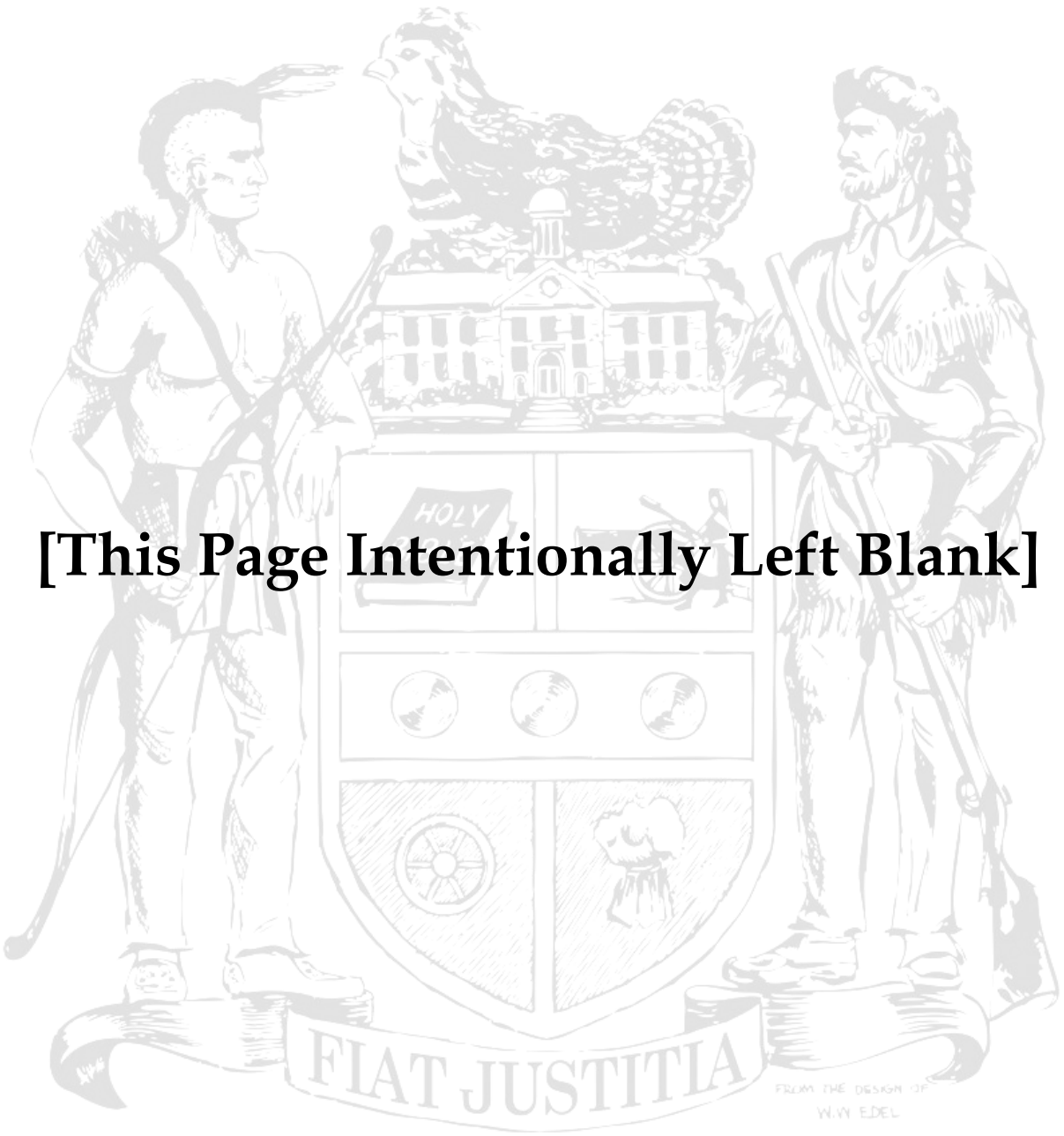
Principal Officials

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

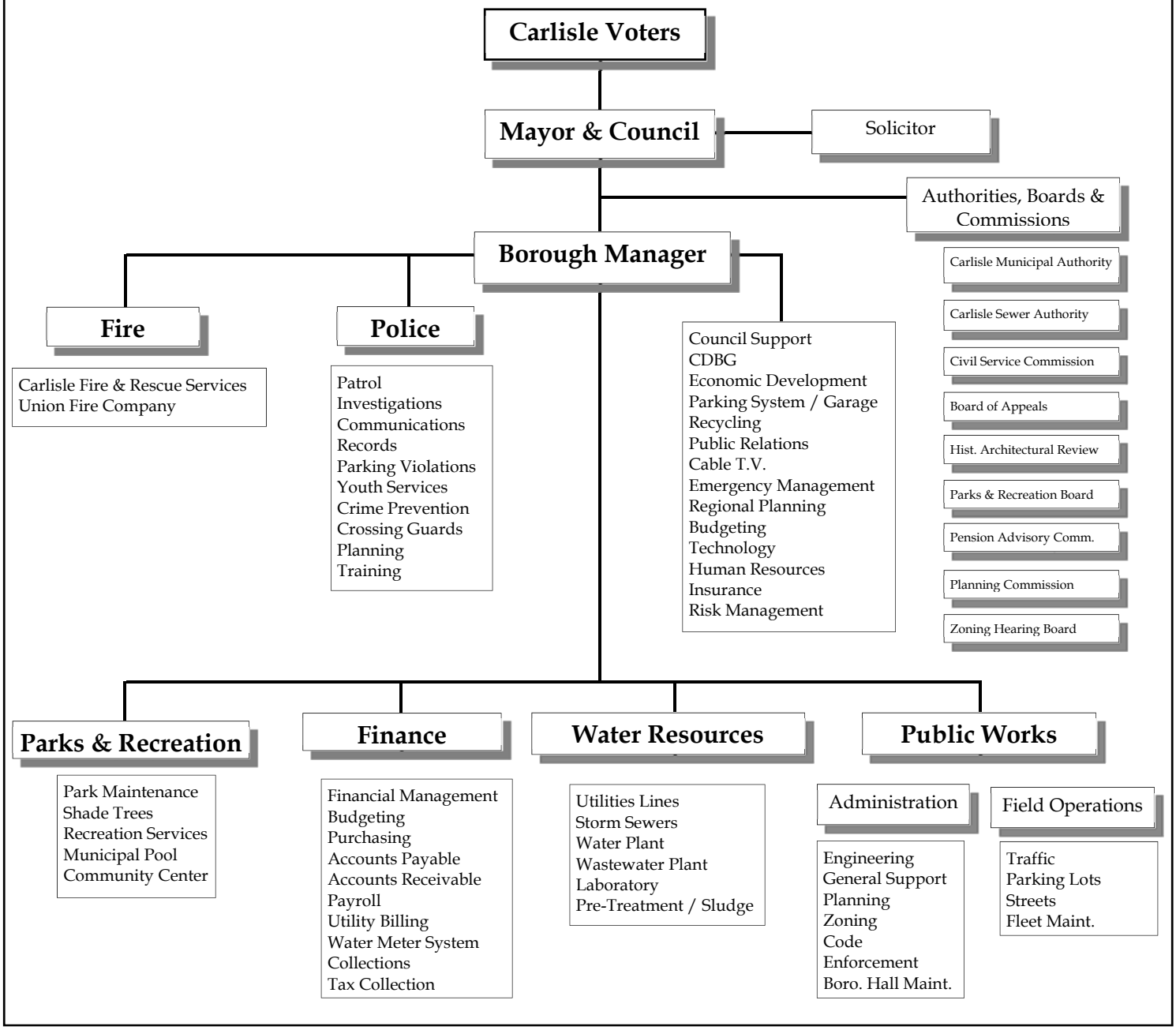
Borough Manager	Susan D. Armstrong
Assistant Borough Manager	(Vacant)
Borough Secretary	Joyce E. Stone
Director of Finance	Richard JT Juday
Director of Public Works	(Vacant)
Director of Parks & Recreation	Andrea C. Crouse
Director of Water Resources	Mark A. Malarich
Police Chief	Taro D. Landis
Fire Chief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

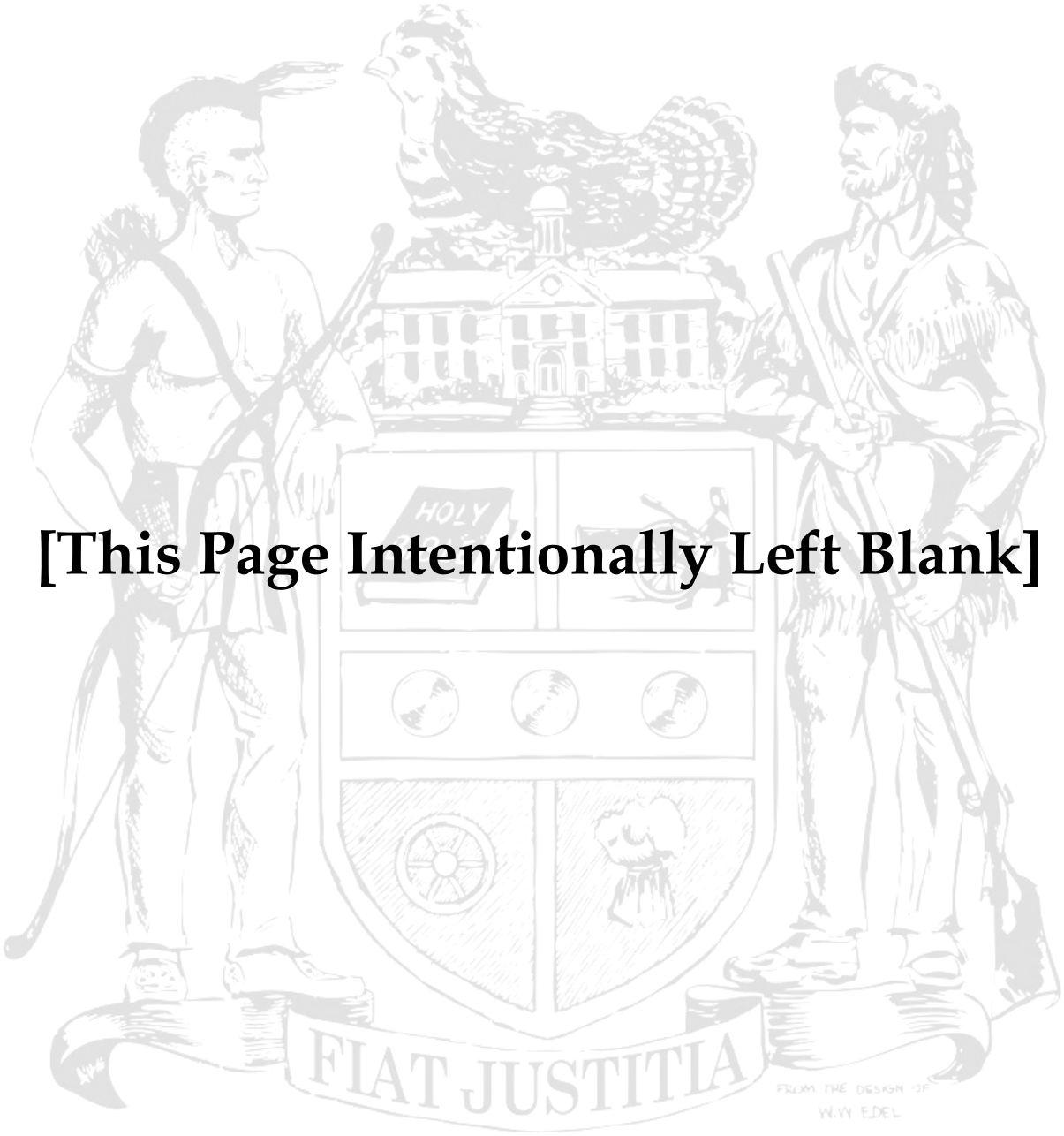


[This Page Intentionally Left Blank]

Organization Chart

Chart 1.





[This Page Intentionally Left Blank]

Community Profile

GENERAL INFORMATION

The Borough of Carlisle is located in picturesque south-central Pennsylvania approximately 18 miles southwest of Harrisburg, the state capital. It has an area of approximately 5.5 square miles and a population of 19,113. 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, splash pad, and pickle ball courts offer hours of enjoyment. For those seeking 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 2019 was 3.5% compared to 3.9% for Pennsylvania, and 3.7% 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/pickle ball 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 33 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 783 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.

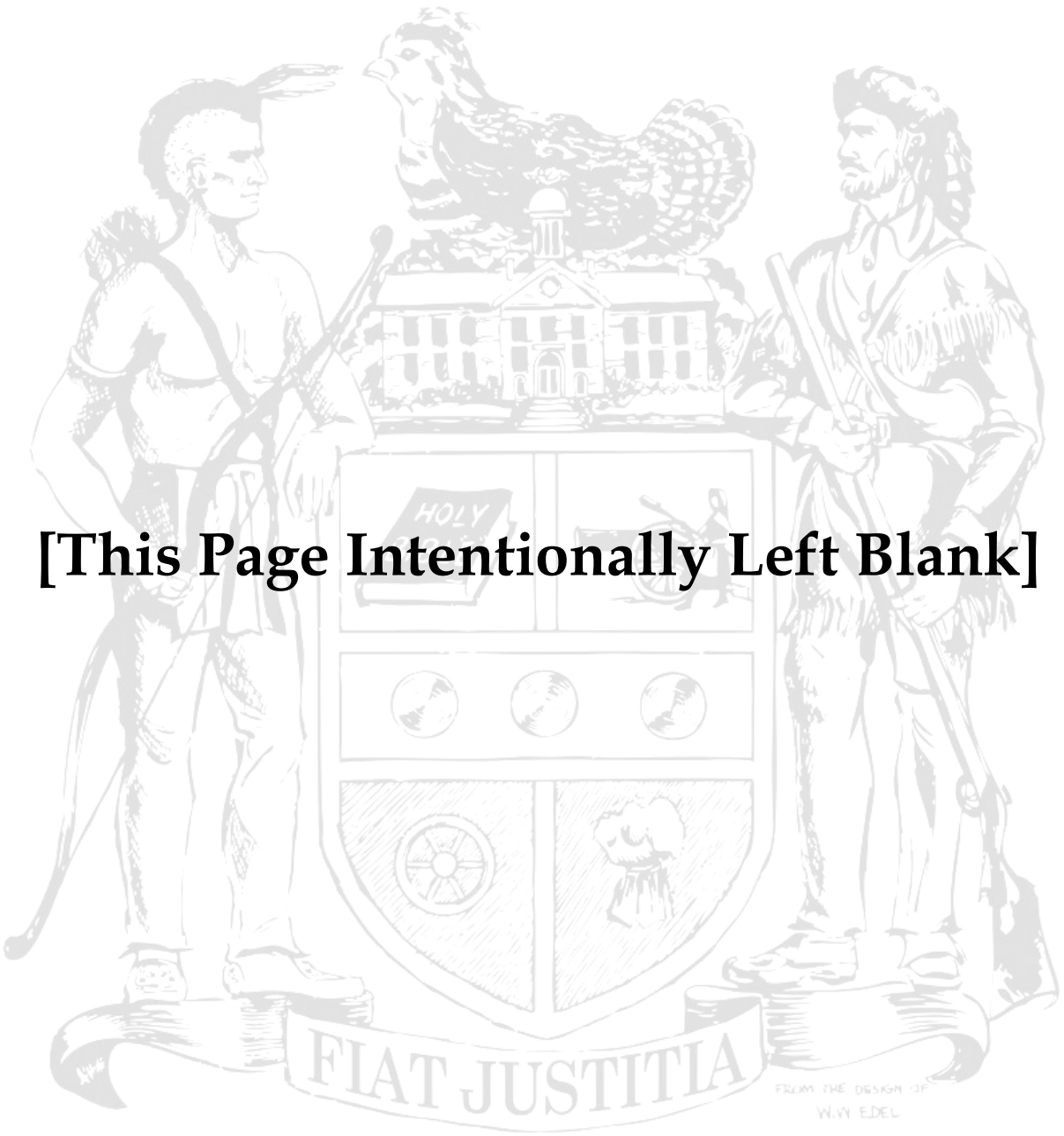
> Insider Tip!
>
> Making a quick stop? Turn the parking meter handle first and get free parking for your first 15 minutes!

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.



[This Page Intentionally Left Blank]

Borough of Carlisle

"Committed to Excellence in Community Service"

Fiscal Year 2020 Budget Message
November 1, 2019

To the Honorable Mayor and Borough Council:

I am pleased to submit for your respectful consideration the Borough of Carlisle's Proposed Fiscal Year 2020 Budget. In accordance with Carlisle Borough's Home Rule Charter, Article V, §502, *"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 year."*

The budget contained herein is a comprehensive plan that is reflective of the goals and objectives set forth by Borough Council. It forecasts the anticipated revenues and expenditures for all borough operations – general government, police, fire, streets, community development, recreation, water, wastewater, stormwater, parking, and solid waste. It includes the Borough's Capital Improvement Plan; thus, the document not only serves as a policy guide for Fiscal Year 2020, but it also provides the framework for sound decision-making for the Borough's future sustainability.

Consistent with Carlisle's Home Rule Charter, the reader will find that this budget document explains the budget both in fiscal terms and in terms of programs, policies, activities, and plans. It summarizes the accomplishments and challenges encountered in Fiscal Year 2019, and points to major issues for the ensuing year. It also outlines financial policies for Fiscal Year 2020 and provides snapshots of changes in financial policies, expenditures and revenues of the current year, as well as summarizes the Borough's debt position.

I would be remiss if I did not recognize the collective work of the Borough's Finance Department, department heads, supervisory staff, and front line personnel – all key in the overall development and content of this budget document. Moreover, a special note of appreciation to Richard Juday, Director of Finance, for his efforts and contributions.

Budget Overview:

For the benefit of the public who may be reading a Budget Message for the first time, the following summarizes the Borough's General Fund, Water Fund, Stormwater Fund, Sewer Fund, Solid Waste Fund, Parking Fund, Capital Projects Fund and Highway Fund. Each fund ultimately must be self-supporting; therefore, decisions on the revenues and expenses for each of these funds are normally considered independently.

Within a given year, a fund runs a "surplus" when revenues exceed expenses. It runs a "deficit" when expenses exceed revenues. It is acceptable to develop a budget, which anticipates a deficit as long as there are sufficient reserve funds to cover that deficit. Fiscal Year 2020 is such a budget as it was developed anticipating reserve use.

"Reserves" are similar to a savings account in that each Fund's left over cash from a prior year is considered "surplus". It is important to have reserves on hand to avoid cash flow problems, to protect against unanticipated downturns in revenues and/or to draw upon for capital expenditures or emergencies. Opinions vary on the amount of reserves a municipality should have on hand; however, some say a good rule of thumb is between twenty (20) and twenty-five percent (25%) of annual operating expenditures.

Given the Borough of Carlisle's commitment to addressing aged infrastructure, you will find that the Borough's reserves for the water, sewer and parking funds exceed the 20-25% "rule", primarily because the Borough anticipates that the current and future capital needs' costs will far outweigh any given year's revenue stream. Thus, the Borough has issued debt for major capital projects, imposed justified rate increases, and places surplus revenues in reserve accounts for ongoing capital expenditures.

Following is an outline of the Borough's projected year-end surpluses/deficits for the General Fund and primary proprietary funds:

Projected Year End Surplus (Deficit)						
Description	01 General	06 Water	07 Stormwater	08 Sewer	09 Solid Waste	32 Parking
Projected 12/31/19 Available Reserves	$ 7,024,221	$ 6,303,325	$ 196,620	$ 10,324,235	$ 382,316	$ 977,712
Recommended Rate Changes for FY 2020	Not Tax Increase *	3.54% Rate Increase **	No Fee Increase	3.35% Rate Increase **	$2.10 Bag increase	Rate Increase See Below ***
Projected 12/31/20 Available Reserves	**$ 6,443,201**	**$ 6,286,441**	**$ 546,770**	**$ 10,999,598**	**$ 274,768**	**$ 977,712**
Projected FYE 2020 Surplus (Deficit)	(581,020)	(16,884)	350,150	675,363	(107,548)	-

*The 2020 General Fund Budget reflects no tax increase.

**Utility rates scheduled to increase pursuant to the Water & Sewer Rate Study conducted by Gannett Fleming in 2018

***Parking rates scheduled to increase pursuant to Ordinance #2345

Following is an overview of each respective fund contained within this document.

General Fund Overview

FY 2020 – No Tax Increase Proposed - Appropriated Fund Balance Use Option Recommended

Forecast: Revenues Increase by 1%; Expenditures by 5.6%

The Borough must adopt a balanced operating budget with estimated revenue equal to appropriated expenditures for all funds. A budget is considered balanced when either:

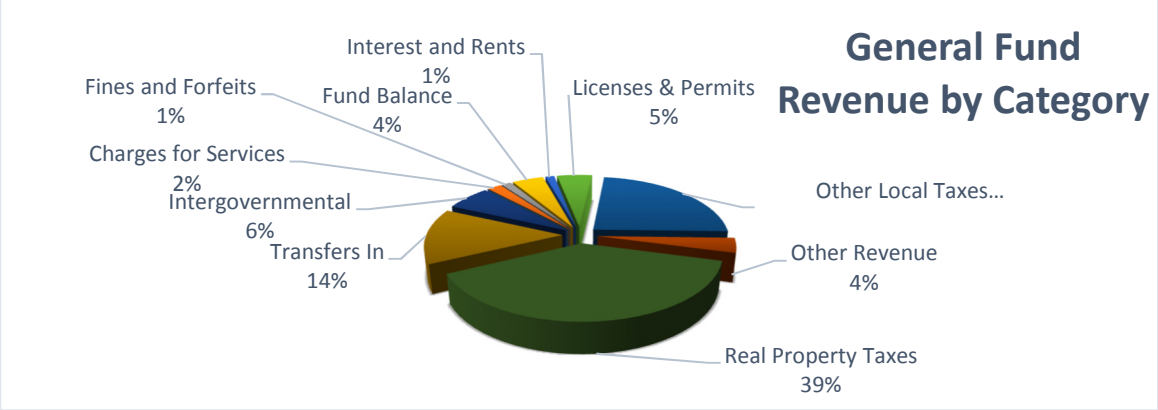
- ✓ Revenues equal Expenditures
- ✓ Revenues exceed Expenditures
- ✓ Revenues plus appropriated fund balances equal expenditures

The Proposed 2020 General Fund Operating and its Capital Project Budget is balanced through an appropriated fund balance of $581,020.

Summarized below are the General Fund forecasted revenues, expenditures, capital projects and debt service. Additional information may be found in the comprehensive budget document that follows this Message.

FY 2020 Revenues Forecast – Modest 1% Rise (net of transfers and fund balance)**:** Local government finance is different in many respects from state and federal government finance. The Commonwealth receives most of its income from sales tax and income tax. The federal government's primary source of income is federal income tax. Most times, these tax bases can grow as people's incomes and prices of goods increase with inflation.

For a local government, like the Borough of Carlisle, the primary sources of revenues are real estate taxes, Earned Income Tax (EIT), and the Local Services Tax (LST), along with some miscellaneous revenue producers. The chart below reflects the Borough's FY 2020 revenue sources and supports this statement.



The Borough anticipates that revenues in Fiscal Year 2020 will increase slightly primarily due to the marginal growth we are seeing in earned income tax revenue and anticipated increases in state pension aid.

Real Estate Tax - No increase in taxes or tax rates for 2020. As noted on the previous page, real estate tax is one of the only sources of revenue that the Borough has the ability to increase; others, such as the EIT and LST, are limited statutorily. Unlike sales taxes and income taxes, the real estate tax base does not grow unless the County reassesses real estate and/or the municipality has the ability to grow through the construction of new homes and/or businesses.

The Borough's Home Rule Charter requires the Borough to levy real estate taxes pursuant to the limitations established by the Pennsylvania Borough Code. Therefore, the Borough has the ability to annually levy and collect real estate tax, not to exceed 30 (thirty) mills for general borough purposes. The Borough's current tax structure is two-tiered as reflected below:

Millage Rate	
General Purposes	3.058
Fire Services	.437
	3.495

The "General Purposes" mill rate results in approximately $4.534M annual revenue. These tax dollars account for 33.9% of the Borough's overall $13M+ General Fund operations.

The "Fire Services" mill rate helps fund a small portion of our volunteer fire departments' needs. Unlike some Pennsylvania boroughs and cities, the Borough's fire companies (Carlisle Fire & Rescue and Union Fire Company) are primarily operated by volunteers, with only a small group of paid administrative staff and drivers. These volunteers rely heavily upon the generosity of citizen and business donations, and municipal contributions, to maintain a highly trained, effective, first responder volunteer base. Carlisle is fortunate to have a strong volunteer fire service given the fact that without these volunteers, costs for fire service would increase significantly.

The Borough has held the real estate tax millage rate of 3.495 for the past three years and is proposed to remain in place for FY 2020. Illustrated below is the Borough's real estate tax history from 2002 through present.

Real Estate Tax History			
Year	**Millage (Combined)**	**Change**	**Notes**
2020 Proposed	3.495	-	
2019	3.495	-	
2018	3.495	-	
2017	3.495	0.220	Fire Tax Increase
2016	3.275	-	
2015	3.275	-	
2014	3.275	-	
2013	3.275	0.217	Fire Tax Increase
2012	3.058	-	
2011	3.058	(0.51)	*County Reassessment
2010	3.570	0.49	
2009	3.080	0.27	
2008	2.810	-	
2007	2.810	-	
2006	2.810	-	
2005	2.810	(0.29)	
2004	3.100	0.15	
2003	2.950	0.29	
2002	2.660	-	

Millage rates are the amount per $1,000 that is used to calculate one's property taxes. As noted above, the Borough's ***millage rate has been 3.495 since 2017 and is proposed to remain the same for Fiscal Year 2020.***

To demonstrate how the Borough's millage rate impacts an average homeowner, below is an example of a property bill within Carlisle Borough. This particular property has a tax valuation of $208,100. As the bill reflects, this property is assessed $727.31 in Borough property taxes.

Many times, homeowners misconstrue that the tax bill received and subsequently paid by them goes entirely toward Borough operations. This is not the case as ***only 17 cents out of every tax dollar goes to the Borough to fund Borough operations and services.*** The remainder goes to the other two taxing entities, the Carlisle School District and Cumberland County.

2019 STATEMENT OF REAL ESTATE TAXES FOR CUMBERLAND COUNTY AND CARLISLE BOROUGH

PAYABLE TO: BOROUGH OF CARLISLE TAX COLLECTOR
53 W. SOUTH STREET
CARLISLE, PA 17013
(717) 249-4422

OFFICE HOURS: MONDAY THROUGH FRIDAY 7:30-4:30
BOROUGH CLOSINGS AND DELAYS OBSERVED
EMAIL: TAXCOLLECTOR@CARLISLEPA.ORG

MAP NO.: 00-00-0000-000.
DESC: 123 STREET
LAND LESS THAN 1 ACRE

BILL NO.: 000 **BILL DATE:** 03/01/2019 **CONTROL NO.:** 00000000

ASSESSED VALUE: LAND: 14600 **IMPROVEMENT:** 193500 **TOTAL:** 208100

		DISCOUNT	FACE	PENALTY
County	2.1950	$447.64	$456.78	$502.46
County Library	0.1660	$33.85	$34.54	$37.99
Borough	3.0580	$623.64	$636.37	$700.01
Fire Equipment	0.4370	$89.12	$90.94	$100.03
TAX AMOUNT DUE ▶		$1,194.25	$1,218.63	$1,340.49
IF DATE OF PAYMENT IS ON ▶		03/01/2019 THRU 04/30/2019	05/01/2019 THRU 06/30/2019	07/01/2019 OR LATER

FEE FOR ADDITIONAL RECEIPTS:

TAX PAYER:
Doe, John
123 STREET
CARLISLE, PA 17013

RECEIPT COPY: FOR A RECEIPT, RETURN THIS COPY & THE TAX COLLECTOR COPY ALONG WITH SELF ADDRESSED STAMPED ENVELOPE.

ADDRESS CHANGES CAN BE MADE ON BACK OF BILL.

Local Building Growth Impact to FY 2020 Real Estate Tax Revenue Stream: The Borough is considered an older, "built-out" community with very few options to grow. The Borough experienced major job losses when three manufacturing facilities successively closed within the Borough between 2008 and 2010. After a decade of planning, the Borough is now seeing the first signs of a renaissance in the northwest quadrant of our community. These former brownfields sites are being transformed into residential and future commercial opportunities. Nonetheless, staff took a conservative approach estimating FY 2020 tax revenue given the status of each site:

- ✓ *Former Carlisle Tire & Wheel Site, North College Street*: A moderate tax revenue increase will occur with the overall completion of this development. The completion of Phase I focused on affordable housing (52 units and office building) and resulted in an assessed value of $3,345,000, which equates to $11,691 in tax revenue for the Borough. Phase II will feature an additional 42 affordable rental housing units (25% of which is reserved for veterans). There is a required commercial component that will need to be constructed before the total project buildout is considered complete.

- ✓ *Former IAC/Masland Industries Site, Carlisle Springs Road:* The developer received a zoning amendment in FY 2019 that among other items set a threshold for multi-family apartments and minimum dwelling unit sizes, and a reduction in off-street parking requirements. Additionally, construction is underway on a 95-room Hilton-brand hotel (Homewood Suites). Staff does not however anticipate seeing significant tax revenue from this site given it is in a designated Tax Increment Financing (TIF) District. This district was created to help defray infrastructure costs associated with the Carlisle Urban Redevelopment Plan and Connectivity Projects. The Borough will realize a tax revenue stream after construction is complete and the tax increment financing debt issue(s) are repaid.

- ✓ *Former Tyco Site, Hamilton Street:* In 2019, a final subdivision and land development plan was approved for this site including the demolition of the existing building and consolidation of the lots, two located in North Middleton and one located in Carlisle Borough. A proportionate split in the generated taxes is anticipated once development occurs. In the interim, the property has been reassessed as a vacant lot. The Borough's tax revenue consequently is estimated to decrease by $2,007 until such time when development occurs.

Expenditures – FY 2020 to Rise by 5.6%: Key operations supported by the General Fund include: police protection, fire and EMS support, administration, code enforcement, engineering, street paving, construction, rehab, snow removal, traffic signage, signalization, control, street lighting, and recreation.

The rise is primarily attributed to increases in debt service expenditures from the Borough's outstanding General and Capital Projects Fund debt. Additionally, the Borough will see a 7.2% increase in medical health insurance costs resulting in the salaries, wages, and benefits of the Borough increasing overall by 5.48%.

The 2020 Proposed General Fund Operating & Capital Budget excluded approximately $985,000 of capital expenditures and general operating expenditures as outlined below:

Proposed Expenditures Excluded from Proposed Budget	Amount
Capital Expenditure Delays:	*$896,000*
Other Service Fees:	*70,949*
Miscellaneous	*17,416*

Capital items anticipated to be delayed have been incorporated into future capital budget years. Some of these delays were due to cost saving measures, the potential for future financial resources (e.g. grants), and also the result of a detailed review of planned projects to determine a completion date that more accurately reflects available staff resources.

While these exclusions helped address a deficit gap, the Borough remains cognizant that the capital items shall be incorporated into future budget years.

Even with the above exclusions, the Borough's FY 2020 General operating fund had a gap of $170,000 and its capital expenses fell short $411,750. Specifically, the 2020 proposed expenditures are anticipated to far exceed revenues. This is not new for the Borough as expenditures continue to grow at a faster pace than revenues. In years' past, the budgets have been able to be balanced through a combination of one- time revenue sources and unexpended funding sources.

The Proposed Budget anticipates balancing its General Fund through the use of fund balance instead of a proposed tax mill increase. This recommendation is being made under the understanding that the Borough is faced with a number of challenges (e.g. debt service, rising healthcare, and funding capital expenses) in the coming years that may require a tax increase.

It is staff's opinion that use of available fund balance reserves at this time will provide staff and Council an opportunity to evaluate these challenges and more accurately determine what direction the Borough should go to close future funding gaps. It should also be noted that the Borough is projected to end FY 2019 with a surplus of $163,675 with the overall available reserves estimated at $7,024,221 at the end of FY 2019. These reserves will also allow the Borough to advance its objective of "pay go" that relies less on debt to pay for some necessary capital expenditures.

Additionally, future budget amendments may be required to address the following issues that are currently underway, but not complete:

- ✓ *Non-uniformed Salaries/Wages:* The Proposed General Fund currently reflects the standard cost-of-living increase as structured in the current compensation plan, understanding that the compensation plan update is still in process and that any changes to non-uniformed pay band scales will need to be incorporated.
- ✓ *Police Contract Negotiations*: The Borough has incorporated a cost-of-living increase for the uniformed officers, understanding that the Collective Bargaining negotiations are underway and could result in expense changes not reflected in the proposed budget.
- ✓ *Carlisle Urban Redevelopment Plan/Connectivity Project Costs*: Costs associated with grant management, and engineer design services previously thought to be reimbursable by grants will be paid via the General Fund.

General Fund Debt Service (Principal Balance $3,899,787 as of 12/1/2019): The Borough issues debt to finance significant capital projects having a useful life of at least the term of the debt issued. 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 with a bank note. Most 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 anticipated outstanding principal balance in the General Fund for debt issued in Years 2016 and 2017 is currently $3,899,787. The Borough's General Fund 2020 debt service payment is estimated at $668,704. **T**he future principal due could rise in future years with costs associated with the Carlisle Urban Redevelopment Plan and Connectivity Projects.

Capital Projects Debt Service (Principal Balance $3,096,476 as of 12/1/2019): Beginning in 2017, all general capital projects are recorded in the Capital Projects fund. No capital projects are recorded in the 2020 General Fund Budget. However, capital projects that utilize cash are reflected as a transfer out to the capital projects fund from the General Fund. The anticipated principal balance in the Capital Projects Fund for general capital expenditures is $3,096,476. The Borough's 2020 debt service payment for these associated capital projects is estimated at $279,621.

Water Fund Overview

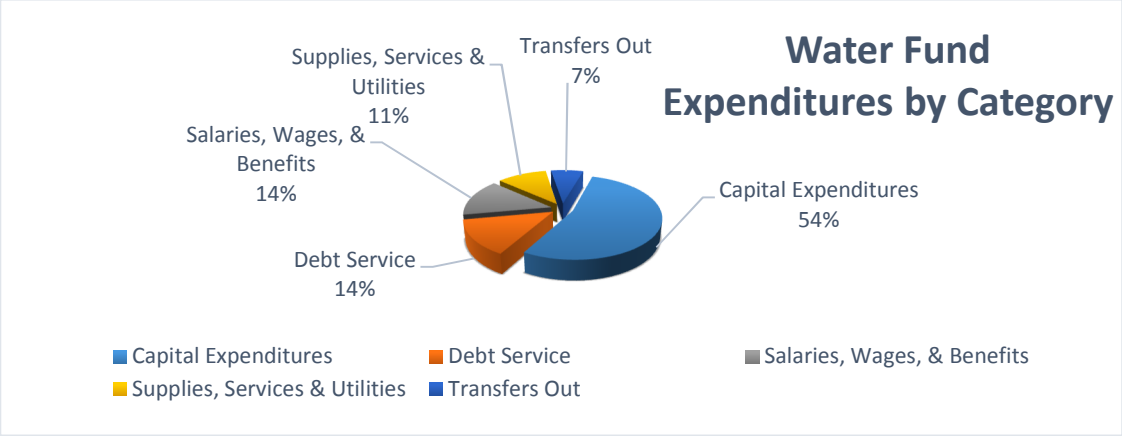
Water Rates to Increase 3.54% pursuant to 2018 Water Rate Study Recommendation
Average Water Consumer Bill to Increase $4.94/quarter

The Water Fund is used specifically for water related services including water related infrastructure and appurtenances, water treatment, conveyance of potable water to customers, and laboratory services. The following will summarize the Borough's Water Fund Revenues, Expenditures, Capital Projects and Debt Service. Additional information may be found in the comprehensive budget document that follows this Message.

Revenues: Approximately 55% (fifty-five percent) of the Water Fund Revenues are derived from meter sales/charges for services.

In 2016, the Borough retained the services of Gannett Fleming to evaluate the condition of our water system and concluded that the Borough's revenues were not adequately keeping up with capital costs. In 2018, the Borough once again contracted with Gannett Fleming to perform a water and sewer rate study for the purpose of determining how best to fund our operational and capital costs going forward. This analysis recommended an increase for 2020 of 3.54%. Thus, ***the average water bill ratepayer will see their quarterly water bill increase from $139.62 to $144.56.***

Operating & Capital Expenditures: The Proposed Budget anticipates that operating expenditures will decrease slightly, primarily due to restructuring of personnel amongst fund and departments resulting in a lesser contribution from the Water Fund to the General Fund. While operating expenses will see a slight decrease, the Borough's capital expenditures will increase for 2020 as the Borough continues to advance its water infrastructure repair/replacement program and begins to explore, and potentially implement, a smart water meter program. Such a program should ultimately lead to improved efficiencies and elevated customer service. The chart below illustrates the Borough's continued commitment to address its water capital needs with 54% of the overall budget earmarked for capital expenditures.



Water Fund Debt Service (Principal Balance $8,816,950 as of 12/1/2019): As noted previously, the Borough issues debt to finance significant capital projects having a useful life of at least the term of the debt issued.

The anticipated principal balance outstanding in the Water Fund for debt issued in Years 2016, 2017, and 2018 is $8,816,950. The Water Fund 2020 debt service payment is estimated at $1,148,885.

Stormwater Fund Overview

FY 2020 – No Proposed Change to Stormwater Fees

The Stormwater Fund is used specifically for Stormwater management and related services to provide, operate, and maintain an appropriate level of Stormwater infrastructure that adequately serves existing and new development, meets MS4 permit conditions, and addresses persistent flooding and water quality issues.

The following will summarize the Borough's Stormwater Fund Revenues, Expenditures, Capital Projects and Debt Service. Additional information may be found in the comprehensive budget document that follows this Message.

Revenues: In July 2019, the Borough implemented the Stormwater fee to address stormwater-related issues within the Borough limits. Unlike taxes, this fee is imposed on all properties within the Borough including tax-exempt properties. The fee is based on the amount of a property's impervious surface area. Single-family residential properties are billed on a tiered basis and non-single family residential properties are charged a base rate for each 2,410 square feet of impervious surface area.

The Borough anticipates a slight surplus for FYE 2020, which will allow the Borough to start working toward a reserve goal of 25%. As noted previously in this message, reserves ultimately assist the Borough with emergencies and its objective to finance through a "pay as you go" approach for select capital expenditures.

Operating & Capital Expenditures: Given FY 2020 will be the first full year of the Stormwater Fund's implementation, our primary objective is to have a study performed to evaluate the Borough's stormwater infrastructure and to prioritize accordingly. This will be similar to the modeling that has occurred in the past for the Borough's water and sewer infrastructure repair/replacement programs.

Over 95% of the Borough's Stormwater fees collected in 2020 are anticipated to fund next year's expenditures.

Sewer Fund Overview

Sewer Rates to Increase 3.35% pursuant to 2018 Sewer Rate Study Recommendation

Average Sewer Consumer Bill to Increase $6.24/quarter

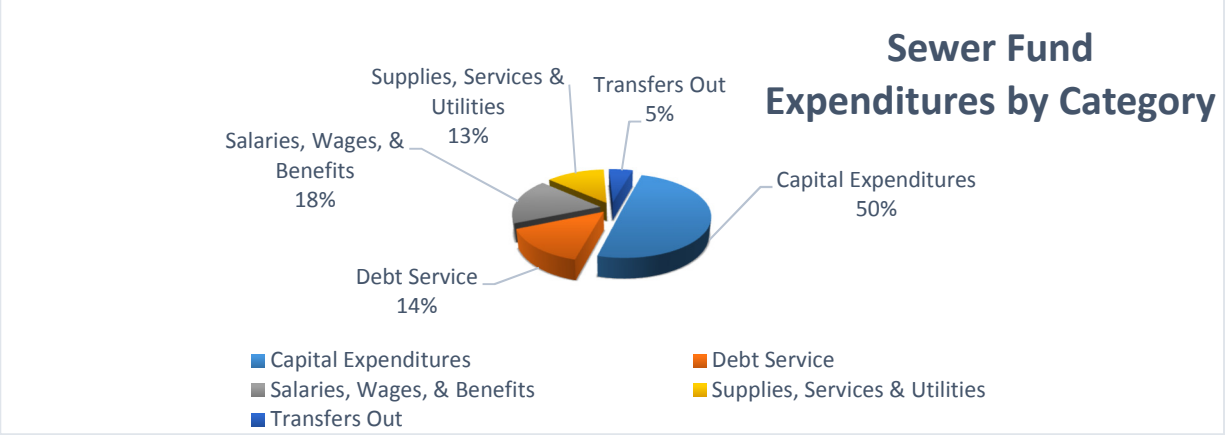
The Sewer Fund is used specifically for sewer related services including wastewater collection, conveyance, and treatment services including laboratory services. The following will summarize the Borough's Sewer Fund revenues, expenditures, capital projects and debt service. Additional information may be found in the comprehensive budget document that follows this Message.

Revenues: For 2020, the Sewer Fund Budget anticipates that revenues will decrease 20.5% due primarily to a decrease in anticipated contributions by our inter-municipal agreement. The Borough's inter-municipal partners pay only toward those capital expenditures that can be attributed to their specific service/area.

As noted in the Water Fund overview section, the Borough underwent a water and sewer rate study in 2018 that determined how best to fund our sewer operational and capital costs. This analysis recommended an increase in 2020 of 3.35 percent. Thus, ***the average sewer bill ratepayer will see their quarterly sewer bill increase from $186.42 to $192.66.***

Operating Expenditures & Capital Expenditures: The Proposed Budget anticipates that operating expenditures will decrease slightly (2.3%), primarily due to a decrease in debt service and transfers to the General Fund for sewer related administrative costs.

Fifty percent (50%) of the Borough's FY 2020 Sewer Budget is earmarked for capital expenditures, with a large majority of those dollars advancing the Borough's Sewer System Rehabilitation Project that is estimated to cost of $15 million dollars over a five-year span.



Sewer Fund Debt Service (Principal Balance $15,940,670 as of 12/1/2019): As noted previously, the Borough issues debt to finance significant capital projects having a useful life of at least the term of the debt issued.

The anticipated principal balance outstanding in the Sewer Fund for debt issued in Years 2015, 2016, 2017(A), and 2017 (B), is $15,940,670. The Sewer Fund 2020 debt service payment is estimated at $1,571,861.

Solid Waste Fund Overview

Collection Service Costs to Rise to $5.85 per bag

(Message amended on November 14, 2019 to Reflect Council Action)

The Solid Waste Fund is specifically used for trash, recycling, yard waste collection and composting services within the Borough.

The Borough's "Pay as You Throw" (PAYT) program was implemented over 30 years ago as a response to Pennsylvania's 1988 Municipal Waste Planning Recycling and Waste Reduction Act (Act 101) that requires larger municipalities, like Carlisle, to provide curbside recycling. The PAYT program is designed to incentivize residents to generate less household trash and recycle more.

While some municipalities have opted for solid waste collection services to be paid through real estate property taxes or a fixed rate fee, the PAYT program has traditionally placed the resident in a position to make a conscientious decision on how much trash they wish to generate – the less trash thrown away, the less one pays.

The Borough has opted to retain the traditional PAYT program for Fiscal Years 2020-2023 following a competitive bidding process as required by law. Two vendors submitted bids, which were subsequently opened on November 12, 2019. The outcome was a significant increase in costs for the next three years (2020-2023) in comparison to the prior three years.

As a matter of background, the Borough began reaching out to vendors in spring 2019 in anticipation of the contract's expiration date and the recent increased costs for recycling and trash collection services experienced throughout the United States. From that point forward, the Borough staff and elected body discussed the upcoming contract and bidding process during monthly Workshop Meetings.

The formal procurement/bid process began in September 2019 with the Borough soliciting bids for the PAYT approach and a variety of optional solid waste and recycling approaches. The first bid solicitation was rejected during the October 8, 2019 Workshop meeting in order to rebid the services and require all bidders to provide pricing for several service options. .

The Borough weighed the merits of the Borough's current PAYT program compared to a quarterly flat fee alternate during the November 14, 2019 Council Meeting. It was once again noted that since the last contract award for Fiscal Year 2017, the worldwide recycling market has dramatically changed. In FY 2017, the Borough's hauler was paid by the recycling center approximately $20.00 per ton for our recycling. A year later, China (one of the recycling industry's largest markets), enacted a policy banning the import of most plastics and other materials that did not meet strict lack of contamination requirements. Thus, haulers have since been

challenged by stricter recycling standards, and imposed fees. The Borough's hauler for example now has to absorb a $60.00 per ton charge from recycling centers to take the material, which has consequently resulted in a cost to the hauler of $80.00 per ton. Additionally, due to the competitive labor market, the haulers have been faced with increased labor costs to stay competitive with industries like transportation logistics where the demand for licensed truck drivers is ever increasing.

The average trash bag use by Borough residences is just under 10 bags per quarter, based on Borough bag sales records. When weighing the cost per bag versus the quarterly fee alternative, it was found that 11 bags per quarter would be the "break even" point for the two systems. Individuals averaging 10 bags or less per quarter will continue to benefit by the bag system while those placing a bag per week, or more, at the curb would see less of an increase or even a possible reduction through the quarterly fee alternative.

This data, along with the following factors, were used to make a final determination for FY 2020-2023 trash and recycling services, which essentially shall retain the PAYT Program for the next three years:

- ✓ Equity:
  - The PAYT program is considered inherently fair. When trash/recycling services are charged through a flat rate, or through taxes, those residents who recycle or take other actions to reduce waste generation subsidize higher waste generating households.
  - Those individuals, like the elderly, widows, and couples who may only put out one bag per month would have seen increased costs as much as 460% or more through the quarterly flat fee option.
- ✓ Economic Sustainability:
  - Because of the PAYT Program, the Borough has been able to provide complementary programs including composting, curbside brush and leaf collection, Christmas tree collection, bulk item pick-up.
  - Reduce, reuse, and recycling practices can help keep costs and waste generation down.
- ✓ Environmental Sustainability:
  - PAYT Program encourages one to reduce waste and recycle more. Thus, fewer natural resources are extracted and greenhouse gas emissions are reduced.
  - The less trash disposed, the less landfill space consumed.

In FY 2020, the Borough will elevate its public outreach and education on the Borough's solid waste and recycling "Pay as you Throw" program. Part of that education will include encouraging

residents to practice the "Three Rs" (reduce, reuse and recycle); as well as keeping apprised of the market's challenges; and, potential opportunities that collectively we may wish to pursue in advance of the three-year contract's expiration.

Revenues: The 2020 budget anticipates that revenues will increase by approximately 51.1% (net of fund balance) which is primarily attributed to the offsetting increase in bag sale revenue to pay for the increased costs related to solid waste and recycling collection services. This increase in revenue includes an increase of $2.10 per trash bag sale, increasing from $3.75 to $5.85. The budget for this fund has also incorporated appropriated fund balance of $107,548 to help offset the increases and assist in reducing the price per bag.

Operating & Capital Expenditures: The 2020 operating expenditures are anticipated to increase by approximately 72.2%. This increase is attributed to the 2020 increase in solid waste and recycling collection services which went from $2.72 to $5.68 per bag collected and is influenced by the areas highlighted above as they relate to the solid waste collection market. The Borough was able to reduce the price it pays for procurement of trash bags during 2020 to 2022 by modifying the bag design and securing new bids. The new trash bags will be orange rather than green in color and have a honeycomb shape reinforcement to increase bag strength. In 2020, the Borough plans to continue to improve the compost site for efficiency and to maintain a standard for delivery of services related to solid waste and recycling curbside as well as the Compost site.

Solid Waste Fund Debt Service (Principal Balance $78,928 as of 12/1/2019): As noted previously, the Borough issues debt to finance significant capital projects having a useful life of at least the term of the debt issued.

The anticipated principal balance outstanding in the Solid Waste Fund for debt issued in Years 2016 and 2017(A) is $78,928. The Solid Waste Fund 2020 debt payment is estimated at $7,478.

Parking Fund Overview

Revenues to Decrease 2.3%; Expenditures Increase 3.5%

The Parking Fund is used specifically for parking related services including the parking garage, borough owned parking lots, parking metered spaces, and parking enforcement. The following will summarize the Borough's Parking Fund revenues, expenditures, capital projects and debt service. Additional information may be found in the comprehensive budget document that follows this Message.

Revenues: For 2020, the Parking Fund Budget revenue is conservatively estimated to decrease 2.3% (net of fund balance) due to a decline in anticipated revenue from fines and forfeits and a decrease in contributions under a former partnership agreement when the Pomfret Street Parking Garage was built. The smart meter implementation, and the imposed short-term parking meter rate increase recently enacted (Ordinance #2345) are current variables that could impact the projection.

Operating Expenditures & Capital Expenditures: The Proposed Budget anticipates that operating expenditures will increase slightly (3.5%), primarily due to the wireless fees that will be associated with the implementation of the new smart parking meters, an initiative undertaken in 2019 that should increase customer service and satisfaction, provide valuable data for future policy decisions, and address enforcement and management inefficiencies.

In 2020, the Parking operations plans to resurface the West Pomfret Street Parking Lot to address stormwater run-off; utilize the new smart meter technology to collect data that shall be used to identify strengths and weaknesses and opportunities in the downtown parking core; and continue to addressing maintenance needs at the Borough's aging parking garage facility.

Parking Fund Debt Service (Principal Balance $766,328 as of 12/1/2019): As noted previously, the Borough issues debt to finance significant capital projects having a useful life of at least the term of the debt issued.

The anticipated principal balance outstanding in the Parking Fund for debt issued in Years 2016, 2017(A), and 2017 (B) is $766,328. The Parking Fund 2020 debt payment is estimated at $141,689.

Highway Aid Fund Overview

PennDOT Liquid Fuels Grant Anticipated to Decrease in FY 2020

The Highway Aid Fund is used specifically for road and pedestrian mobility projects. Expenditures from this fund can only be incurred if revenues exist to offset them. The sole source of funding is from Pennsylvania Department of Transportation's Municipal Liquid Fuels grant program.

The Borough has been notified of the State's anticipated reduction in Liquid Fuels grant monies for local municipalities. Because the Borough relies heavily upon this program to fund failing roads and improve pedestrian and mobility issues, we remain hopeful that the State will reconsider and fund liquid fuels at the level necessary to assist local municipalities, like Carlisle, who have very few revenue generating options and rely heavily upon our state and federal partners to help us meet the needs within our respective communities.

The Borough anticipates receiving approximately $540,428 in FY 2020. Those monies, as well as approximately $98,572 in fund balance, and $11,000 in interest and rents will be used toward curb ramp improvements and road paving.

REFLECTING BACK

As the year draws to a close, we reflect back on a number of noteworthy initiatives that have either been undertaken and/or successfully completed. Below is just a snapshot of Borough-wide accomplishments and initiatives.

Community & Economic Initiatives

- ✓ Continued implementation of the Carlisle Urban Redevelopment Plan that included among other things a site development plan for the former Tyco property; rezoning of the Urban Mixed Use District; and, advancing the Carlisle Connectivity strategies (TIGER & Multi-modal grants)
- ✓ Adopted the Comprehensive Plan that identified and prioritized issues and opportunities for downtown, traffic and parking, public safety, housing and shelter, bicycle and pedestrian mobility, and resiliency.
- ✓ Adopted the Five-Year Consolidated Plan & Program Year 2019 Action Plan to fund housing, community development and economic development within the Borough of Carlisle.
- ✓ Advanced affordable housing initiatives including acceptance of a $500,000 HOME fund grant to address blight through demolition and construction of new homes for credit worthy first time home buyers; approval and construction of 42 dwelling units and a clubhouse for income eligible tenancy with eventual resale to low to moderate-income households; and, authorized release of "Pride Project" funds to be used for renovation and resale of 149 North Pitt Street.
- ✓ Explored and/or adopted programs aimed to address certain public nuisances
- ✓ Supported and advanced downtown revitalization initiatives including approval of small business shopsteading loans and façade grants, public art initiatives, and continued financial support for the Borough's main street organization, the Downtown Carlisle Association.
- ✓ Supported a variety of revitalization and economic development strategies/initiatives including support for the Borough of Carlisle's YMCA and Central Pennsylvania Youth Ballet, both of which will enhance recreational and cultural opportunities.
- ✓ Committed to the protection and preservation of historic assets through the continued CLG certification.
- ✓ Assisted in the recruitment of a high-tech manufacturing firm for the former Murata Building site
- ✓ Explored skate park within Borough limits
- ✓ Reconfigured Valley Meadows Park parking lot
- ✓ Undertook LeTort Park bathroom renovations

Government Transparency

- ✓ Advanced public information and government transparency through the use of social media and encouraging community engagement and dialog
- ✓ Undertook a complete redesign of the Borough's website – estimated to launch by January 1, 2020.

Infrastructure (Buildings, Underground Distribution & Collection, Sidewalks, etc.)

- ✓ Continued the dedication of funding for necessary infrastructure improvements
- ✓ Implemented a Stormwater Utility Program and public outreach
- ✓ Concluded the EPA Brownfield Assessment Program
- ✓ Continued the sewer system and water system rehabilitation programs
- ✓ Upgraded pedestrian curb rams in conjunction with roadwork-51 curb ramps upgraded
- ✓ Undertook road maintenance program consistent with 2016 road condition assessment that led to 1.14 miles of streets milled and paved and 1.18 miles of streets micro-surfaced.
- ✓ Completed Carlisle Connectivity Project final design and property acquisition
- ✓ Borough Hall facility – new heating/AC unit; repairs done to address: basement flooding, chimney mortar, and roof/ice guard reinstallation
- ✓ Painted 4,000 lf of crosswalks
- ✓ Upgraded traffic signal at Spring Garden and East Louther Street intersection, relying on use of radar for vehicle detection

Personnel

- ✓ Conducted mandatory training for cybersecurity and other security measures
- ✓ Hired and/or promoted staff in key areas of management, code enforcement, MS4, and utility services
- ✓ Advanced an in-house evaluation of the Borough's employee compensation plan
- ✓ Created an awards and honors program for police officers
- ✓ Expanded training and certification opportunities throughout the borough
- ✓ Conducted in-house police officer candidate recruitment
- ✓ Increased police complement with two additional police officers
- ✓ Restructured the Borough's public works department and created a water resource department, public works field operations, and community development division to improve effectiveness and efficiency and improved leadership, training and supervision

Stewardship: Financial, Physical, and Environmental

- ✓ Received the GFOA Award for Excellence in Financial Reporting and 2019 Budget Award
- ✓ Investigated opportunities for accepting credit card payments for taxes for possible implementation in 2020
- ✓ Advanced the Borough's objective for electric vehicles (Parking-GEM 2 and Police-Hybrid)
- ✓ Implemented Chesapeake Bay Pollutant Reduction Plan that included in-house construction of the Green Streets Project, located at East Louther and Cherry Streets.
- ✓ Replaced 379 HPS lamps with LED light fixtures
- ✓ Planted an additional 490 bare root trees and 5 conifers at Forbes Path
- ✓ Improved Borough Compost site
- ✓ Maintained perfect compliance record with DEP and EPA Bio-solids Regulations
- ✓ Met all optimization benchmarks of the Partnership for Safe Water
- ✓ Entered into negotiations with cell providers for continued tenancy at water facilities
- ✓ Continued to explore alternative energy options to reduce the Borough's reliance on fossil fuels

Notable Others:

- ✓ Conducted in-house maintenance on Borough vehicle and equipment – 480
- ✓ Modified downtown sweeping schedule to address citizen concerns related to on-street parking
- ✓ Replaced various antiquated equipment at the Borough's wastewater and water plants

CLOSING REMARKS:

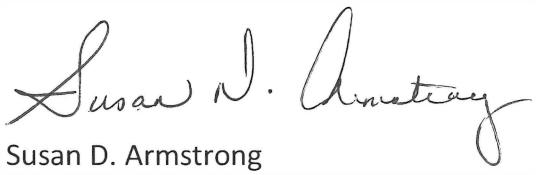
As entrusted stewards of the public's financial, physical, and environmental resources, the Borough develops the annual budget by following sound financial management policies. These policies are designed to ensure the community's future sustainability and provide the highest level of services in the most cost efficient and effective way.

The Borough has charted a course over the past several years to close the Borough's structural deficit. As a local government, we will continue to need to strike a balance between delivery of service and economic realities. The 2020 budget maintains the delivery of key services while working within our financial constraints. We look forward to discussing this budget in more detail with Borough Council as well as with the residents of Carlisle during the upcoming budget hearings.

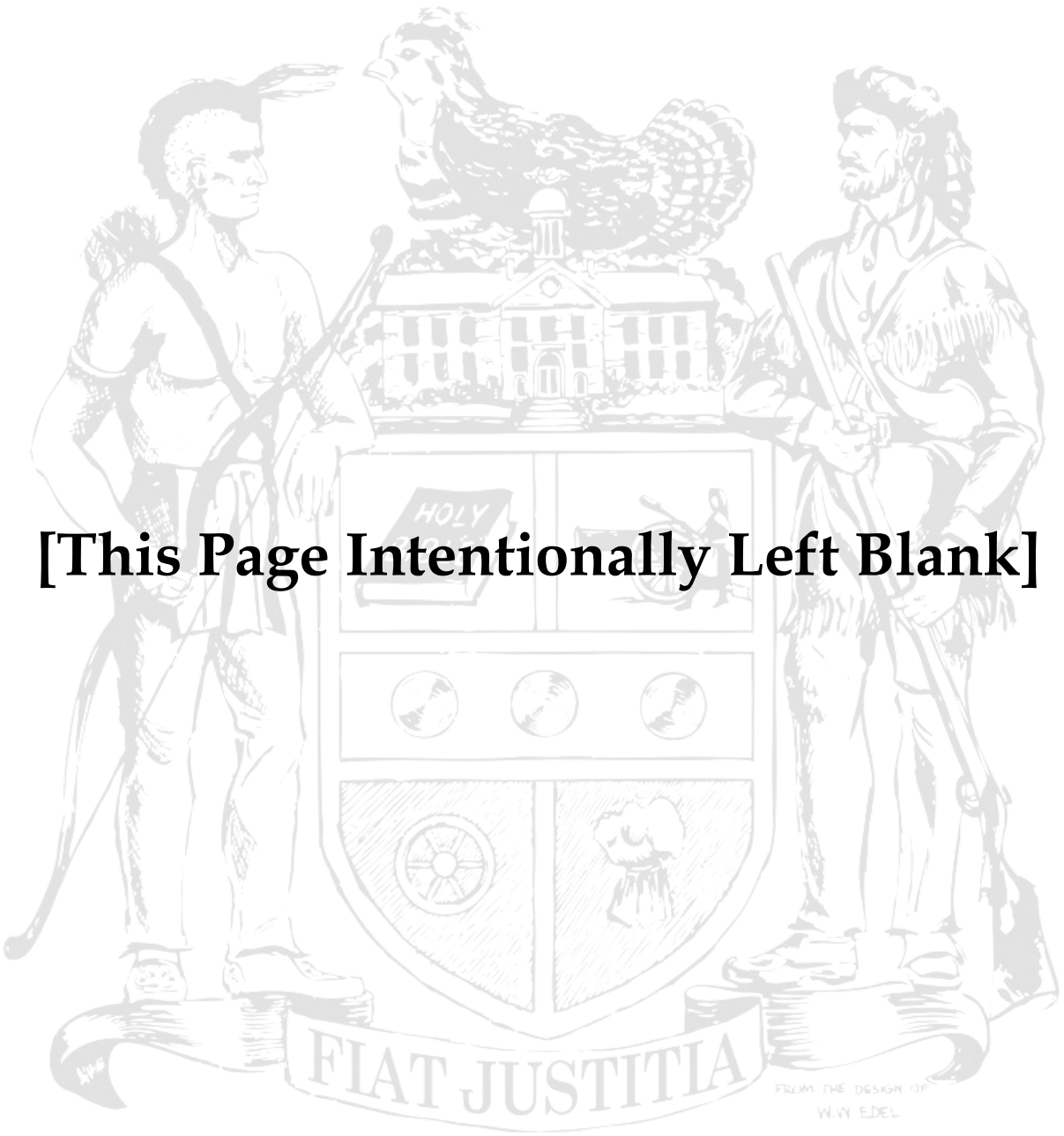
Once again, I wish to extend my sincere appreciation to the Carlisle Borough staff for their assistance in the 2020 budget development, but also throughout the year. This has been a year of transition throughout much of the Borough organization. Their due diligence and respective contributions recognizably help make Carlisle the community that we love and call home.

Lastly, thank you to Carlisle Borough Council and Mayor Scott for the opportunity to present the 2020 budget for your consideration. I hope that you will find the financial plan meets those objectives set forth by Borough Council to address and improve Carlisle's quality of life.

Respectfully submitted,



Susan D. Armstrong
Borough Manager



[This Page Intentionally Left Blank]

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 2020.

- **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. Negotiations for the new multi-year contract are currently ongoing and plan to be in place by the end of 2019.

- **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 these departing employees will take with them is a concern; however, transitioning to new employees offers advantages as well.

- **Employee Medical Benefits**. The cost of medical benefits has started to increase with just over a 6% increase in 2019 and an anticipated 7.2% increase for 2020. These increases are anticipated over the next several years and it is anticipated to 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. Going forward the Borough could see increases upwards of 10-12%.

- **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. The Borough implemented a stormwater management fee in July 2019 to cover these increasing costs.

- **Federal Funding**. The Borough receives funding under the Community Development Block Grant program designed to assist communities such as Carlisle which have low-to-moderate income areas. If funding should be reduced, the Borough would not be able to 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. This funding source is projected to stagnate or slightly decrease 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. The Borough and its surrounding municipalities are considering the implementation of a regional volunteer firefighter program which would help defray the costs from any one municipality.

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 to drawdown 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 recommended annual increases over the next several years.

STORMWATER FUND

The primary opportunity for the stormwater fund in the next few years is utilizing stormwater management fee to improve stormwater infrastructure and reduce the number of flooding incidents in the Borough. The stormwater management fee was fully implemented in 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 will undergo a stormwater engineering study to prioritize stormwater projects going forward.

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 recommended annual increases over the next several years.

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. The Borough is currently working to replace the majority of its aging mechanical meters with smart parking meters. This replacement program is expected to be completed in 2019. 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

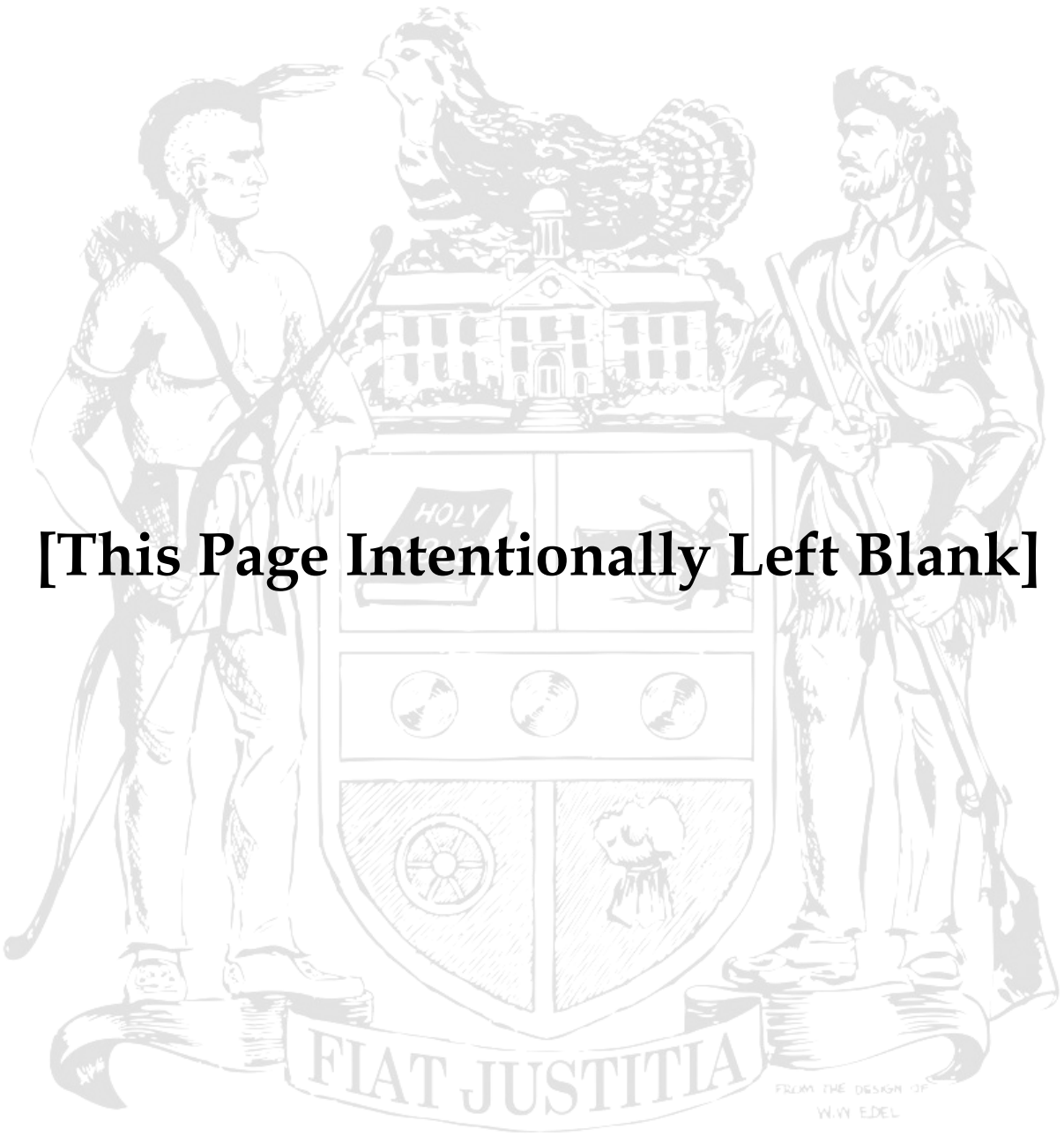
The primary challenges for the solid waste fund are state funding and contract changes in its pay-to-throw program. Any decrease in state funding to the Borough for its recycling program will increase costs for residents. The Borough is in its final year of a three-year trash bag contract and will begin a new three year contract in 2020. The new contract brings a higher per bag cost (increasing from $ 3.75 to $ 5.85 reflecting the world recycling market changes and the rising costs on refuse haulers to transport and process recycling product. The Borough continues to anticipate large increases going forward and will continue to evaluate the pay-to-throw program to ensure it remains the most equitable program to offer our residents.

CONCLUSION

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

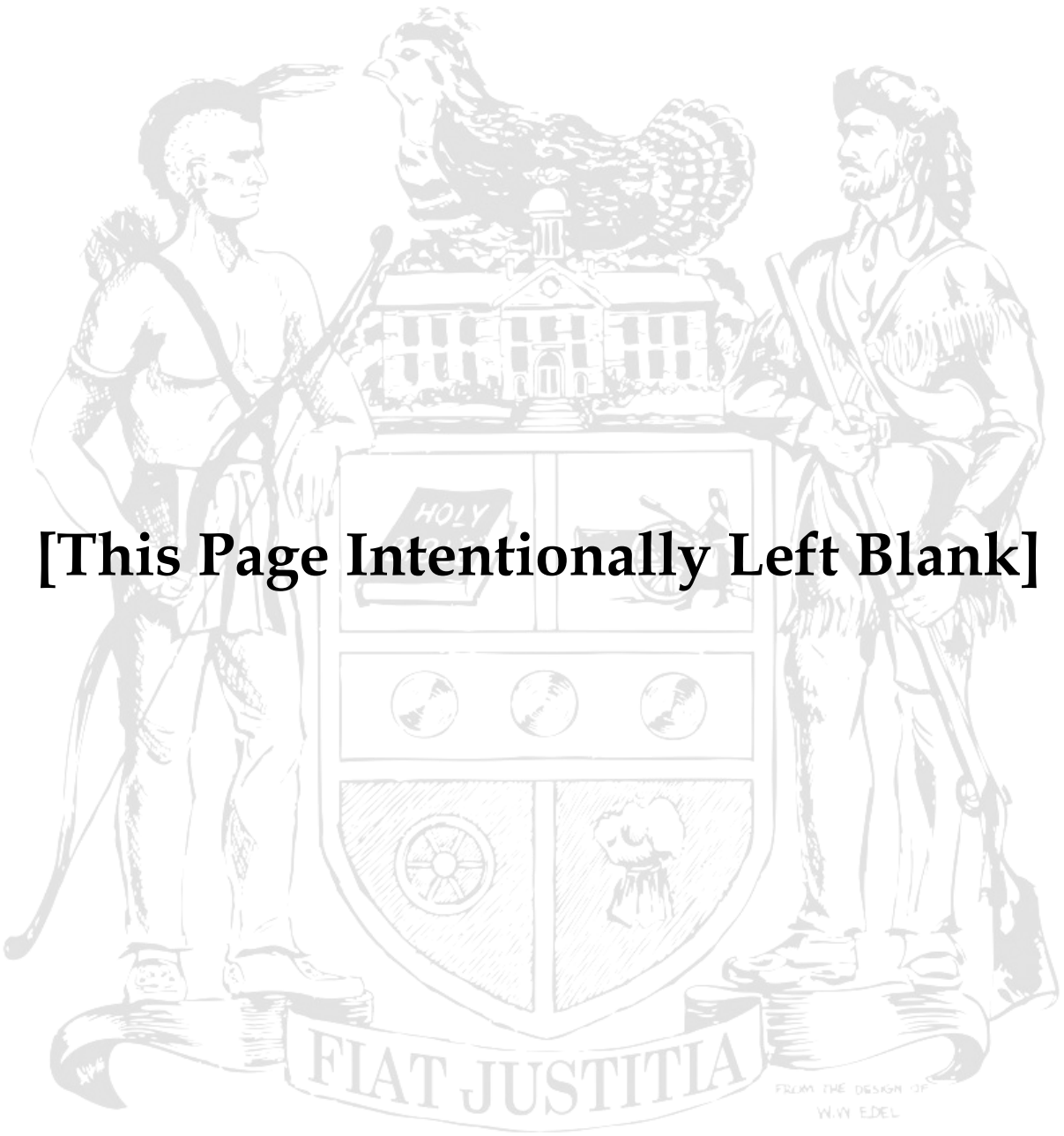
However, the Borough has several issues which could significantly impact operations in the future: an sewer system inflow and infiltration problem that could cost taxpayers over $30 million to correct; an urban redevelopment plan that will add $20 million in capital expenditures; a water system review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



[This Page Intentionally Left Blank]

GOALS & POLICIES



[This Page Intentionally Left Blank]

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. The goals for 2020 and 2021 will be adopted in early 2020.

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

On March 14, 2019, Borough Council adopted an update to the 2002, Comprehensive Plan. The 2019 update was not a wholesale revision, but rather focused on six (6) key issues:



1. Downtown
2. Traffic and Parking
3. Public Safety
4. Housing and Shelter
5. Bicycle & Pedestrian Mobility
6. Resiliency

In addition to guiding administrative, operational, and planning policies on these topics, the Plan recommended several Action Items, which subject to Borough Council direction and resources, should be pursued over the next 10 to 15 years to fulfill both the long-term development and preservation for Carlisle.

The Comprehensive Plan addresses goals and objectives summarized below.

- **Goal: Land Uses, Housing, and Community Character**
  - ***Objectives***
    - Protect and enhance Carlisle's quality of life as a traditional medium-sized town, with a well-balanced mix of uses.
    - Provide for compatible land use patterns that avoid conflicts between different uses and manage truck traffic.
    - Strengthen the downtown as a business, entertainment, cultural, and civic center.
    - Strengthen residential neighborhoods, with an emphasis on home-ownership and rehabilitation of older buildings.
    - Encourage the re-use and redevelopment of existing buildings and properties for modern residential and economic uses.
    - Extend the best features of older development into newer development, including "human scale" development at densities that support walking and biking and substantial landscaping.
    - Improve the visual attractiveness of Carlisle and the surrounding region, with an emphasis upon major entranceways that create a positive first impression upon visitors.

- **Goal: Economic Development**
  - *Objectives*
    - Stress a strong, diversified economy that generates stability, sufficient tax revenues, and wide employment opportunities.
    - Ensure that residents have the practical job skills needed by employers.
    - Embrace and integrate the resources of the Army War College, Dickinson College, PA State Dickinson Law, the Carlisle Area School District, and other strong institutions in the region.
    - Emphasize tourism that is built upon the area's heritage, arts, culture, and recreational assets, such as proximity to Kings Gap, Michaux State Forest, and Pine Grove Furnace.

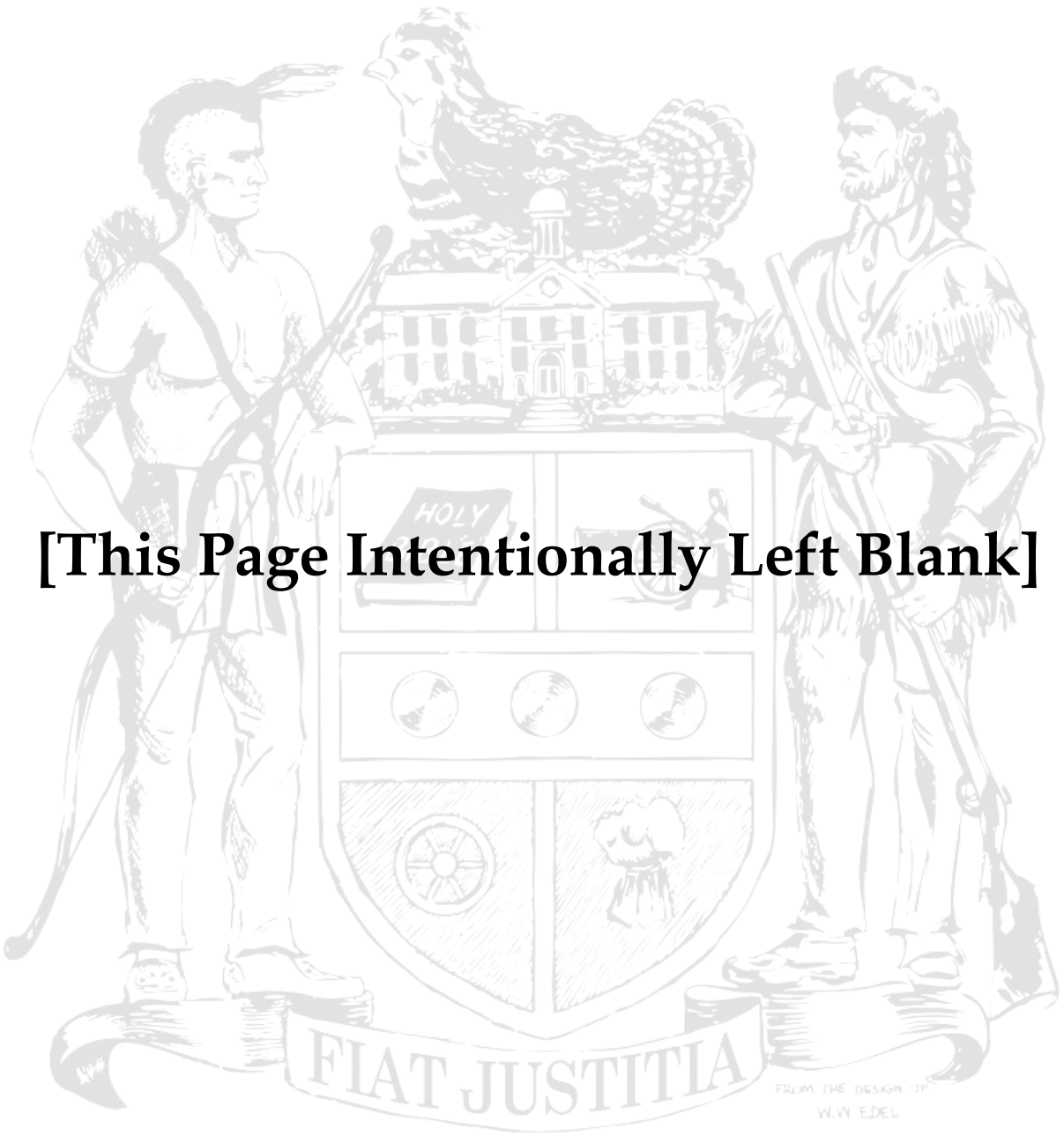
- **Goal: Historic Preservation**
  - *Objectives*
    - Encourage appropriate reuse and historic rehabilitation of older buildings, as well as new construction that is consistent with historic surroundings.

- **Goal: Community Facilities and Services**
  - *Objectives*
    - Provide high-quality community facilities and services in the most cost-efficient manner.

- **Goal: Transportation**
  - *Objectives*
    - Work with PennDOT and adjacent municipalities to manage congestion and improve safety through cost-effective operations and improvements.
    - Seek to reduce the amount of truck traffic that passes through the Downtown.
    - Promote increased use of public transit, bicycling, walking, and carpooling.

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





[This Page Intentionally Left Blank]

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 2020 general fund budget is balanced under *scenario three* below. Other funds use a mixture of the scenarios identified.

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

" The Borough's 2020 General Fund Budget is Balanced Under Scenario Three! "

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%
Stormwater	25%
Sewer	50%
Parking	50%
Solid Waste	25%

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

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.

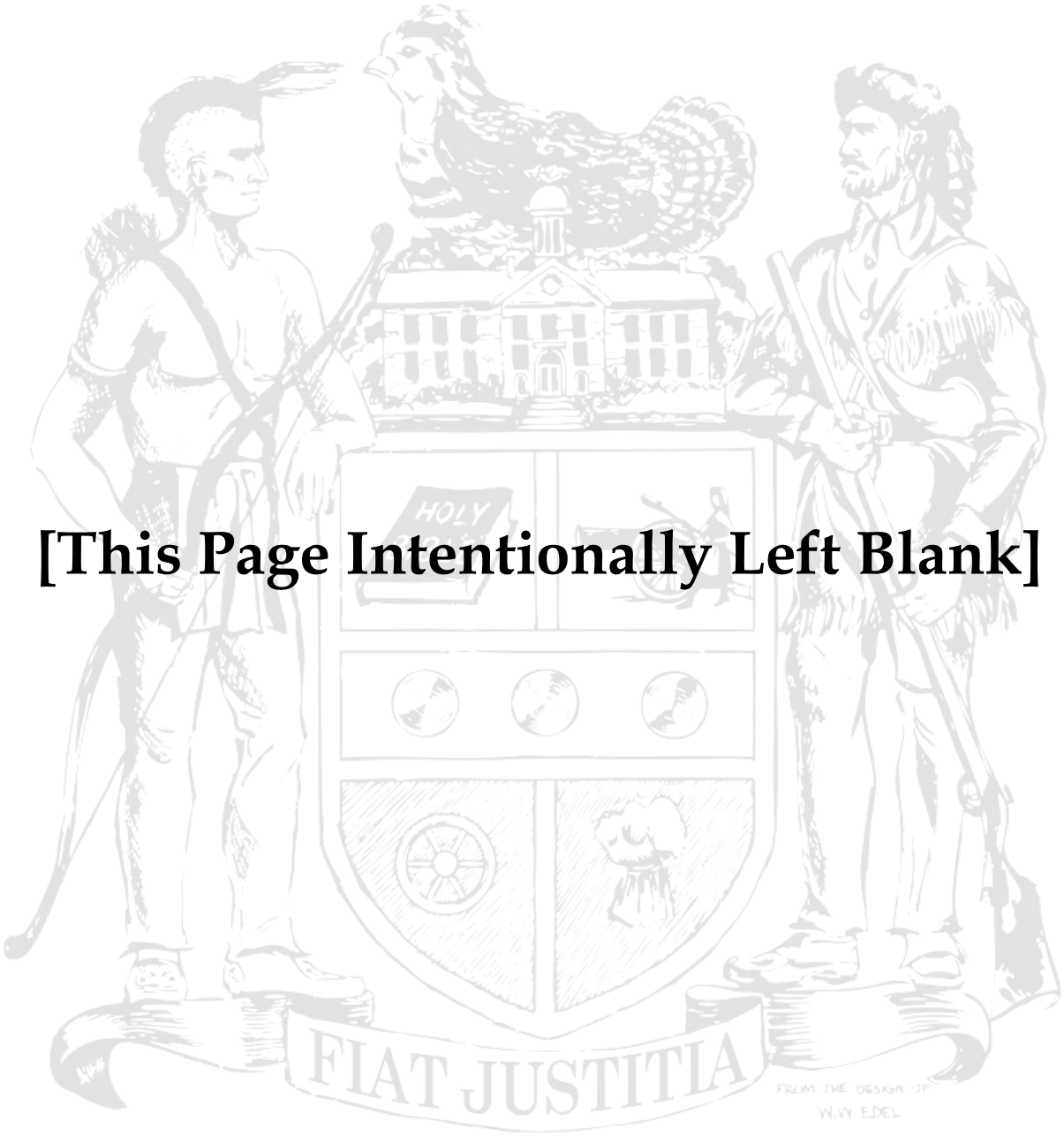
In early October the department of finance begins estimating revenue for the remainder of the current year and for the following year. Historical information, trends analysis, and current activities are the most common tools used to develop revenue estimates.

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.

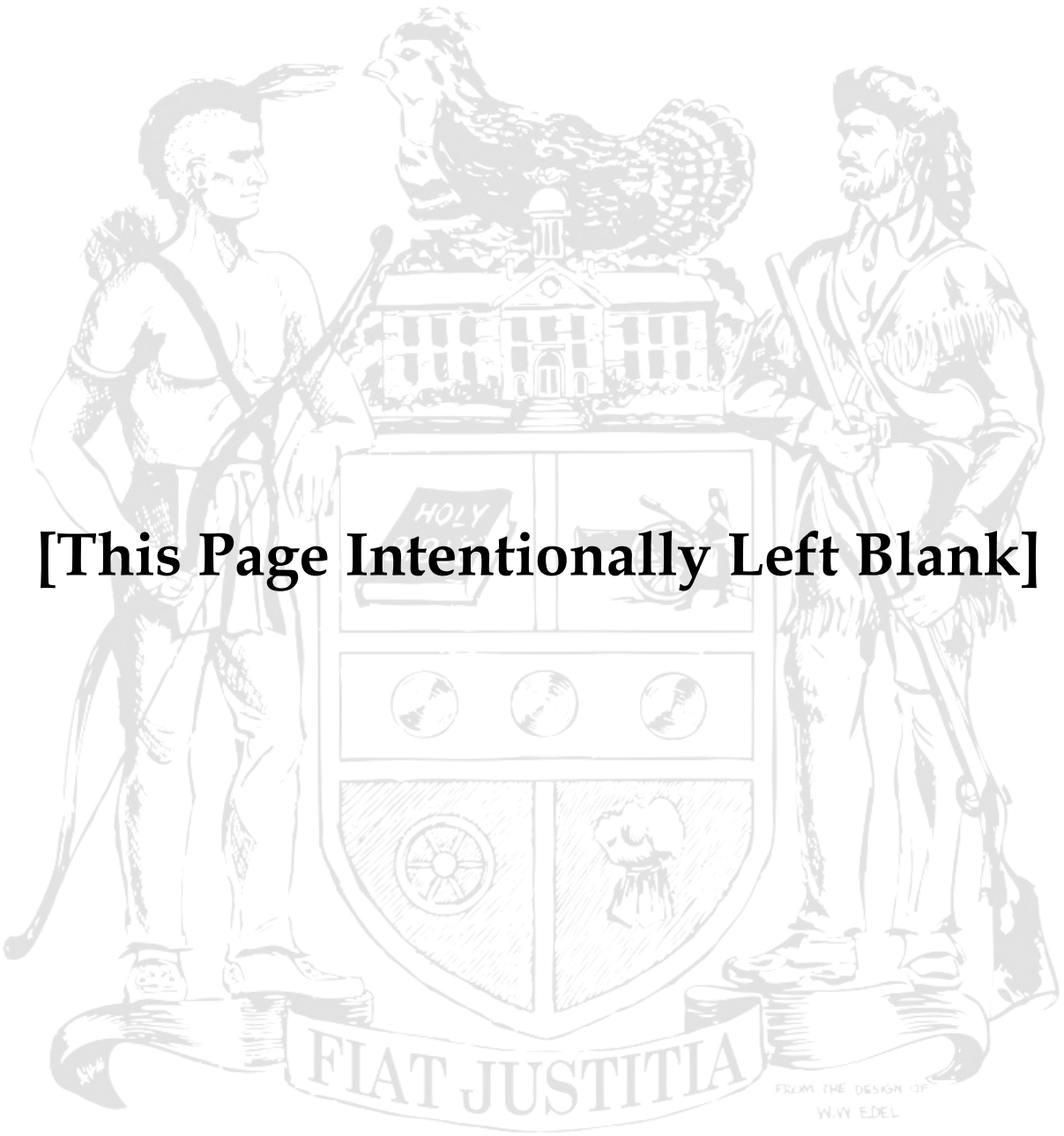
Budget Calendar

Table 1. Budget Calendar	
Date	**Description**
5/10	Preliminary Capital Budget Process Instructions Distributed
6/3-6/28	Preliminary Capital Budget Review Meetings
7/5	Budget Instructions Distributed
8/2	Capital Improvement Project Forms Due
8/2	Outside Agency Packets Mailed
8/16	2020 Budgets and 2019 Projections Completed in Accounting System
9/6-9/27	Department Operating & Capital Budget Review Meetings
9/11	Schedule Outside Agency Hearings for October Council Meeting
9/23-10/4	Budget Analysis and Preparation
9/27	Department Descriptive Information Due to Finance
9/27	Salary & Benefit Calculations Completed
10/4	Revenue Estimates Completed
10/10	Outside Agency Hearings
10/11	Fund Balance Estimates Completed
10/11	Tax Rate/Fee Increases Decisions Finalized
10/22	Meeting with IMA Townships
10/14-10/25	Final Analysis & Review
10/21-10/25	Senior Staff Budget Review
10/25-11/1	Borough Manager's Budget Message Completed
11/1	Budget Books to Borough Council
11/12-11/13	Council Budget Hearings
11/18	Budget Public Hearing Advertised
11/18-12/12	Public Review of Budget
12/12	Budget Hearing; Council Budget, CIP Resolutions, & Tax/Fee Ordinances Adopted



[This Page Intentionally Left Blank]

FINANCIAL SUMMARIES



[This Page Intentionally Left Blank]

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 it is both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Borough considers tax revenue to be available if collected within sixty days of the end of the fiscal period. Expenditures are generally recorded when a liability is incurred, as under 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 relatively new fund established in 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

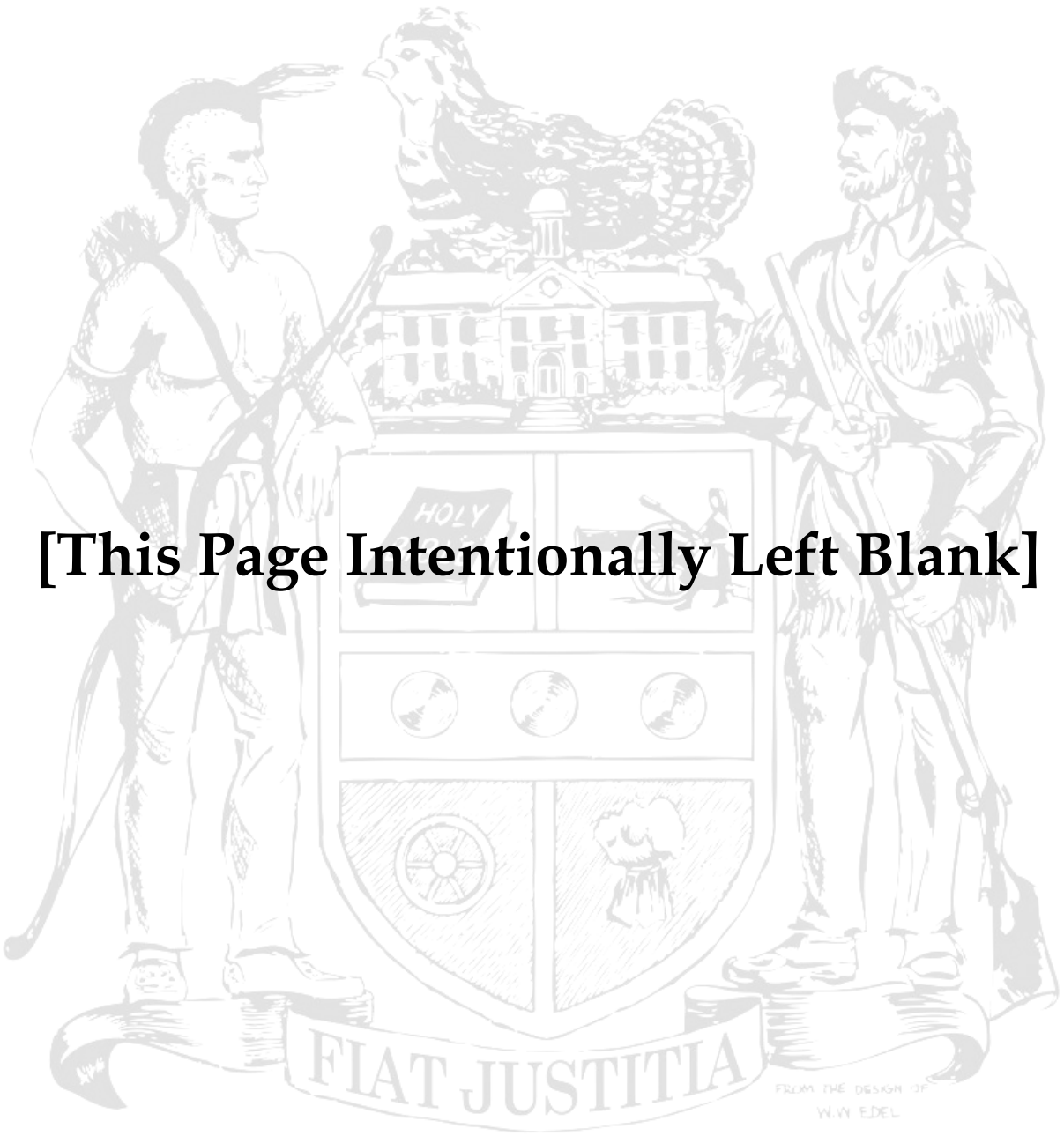
- **Highway Aid** – The Highway Aid Fund is used to account for state liquid fuels tax revenue and expenditures that are restricted to be used for building, improving, and maintaining local roads and bridges.

- **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.



[This Page Intentionally Left Blank]

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 2020 budget year
- a table showing both revenue and expenditures by category and years;
- a line graph comparing revenue by years;
- a pie chart showing revenue by category;
- a line graph comparing expenditures by years;
- a pie chart showing expenditures by category; and
- a summary description of major revenue and other sources (**a detailed description of expenditures and other uses is not included here because the section "Operating Budgets" provides a summary of those activities**);

The exceptions to the above format are the capital projects fund and the highway aid fund which are primarily single category funds (capital projects). Please note that when no year is given in a graphic presentation, the information is for 2020.

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%
Stormwater	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 2020 budget, the Borough uses December 31, 2018 as a starting point. Staff then adds projections for 2019 to develop estimated December 31, 2019 fund balances. Those balances are then used to estimate fund balances at December 31, 2020. 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	07 Stormwater	08 Sewer	09 Solid Waste	32 Parking
12/31/18 Unassigned Fund Balance	$ 8,104,583	$ 6,267,916	$ -	$ 10,511,672	$ 344,677	$ 1,236,548
Projected 2019 Revenues	12,881,079	4,254,638	893,590	9,306,219	843,800	683,881
Projected 2019 Expenses	(12,717,404)	(3,786,575)	(696,970)	(7,790,591)	(718,068)	(794,824)
Projected 2019 Net Activity	163,675	468,063	196,620	1,515,628	125,732	(110,943)
Projected 12/31/19 Fund Balance	$ 8,268,258	$ 6,735,979	$ 196,620	$ 12,027,300	$ 470,409	$ 1,125,605
Budget 2020 Revenues	12,770,804	4,712,462	1,791,720	7,221,435	1,242,850	787,083
Budget 2020 Expenses	(13,351,824)	(4,729,346)	(1,441,570)	(6,546,072)	(1,350,398)	(787,083)
Budget 2020 Net Activity	(581,020)	(16,884)	350,150	675,363	(107,548)	-
Projected 12/31/20 Fund Balance	**$ 7,687,238**	**$ 6,719,095**	**$ 546,770**	**$ 12,702,663**	**$ 362,861**	**$ 1,125,605**
% Increase or Decrease Vs '19 Projections	-7.03%	-0.25%	178.08%	5.62%	-22.86%	0.00%
Projected 12/31/20 unassigned fund balance as % of annual operating expenses (based on '20 Budget)	59.41%	175.59%	40.94%	232.55%	26.87%	161.14%

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 2020 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	07 Stormwater	08 Sewer	09 Solid Waste	32 Parking
12/31/18 Available Reserves	$ 6,860,546	$ 5,835,262	$ -	$ 8,808,607	$ 256,584	$ 1,088,655
Projected 2019 Revenues	12,881,079	4,254,638	893,590	9,306,219	843,800	683,881
Projected 2019 Expenses	(12,717,404)	(3,786,575)	(696,970)	(7,790,591)	(718,068)	(794,824)
Projected 2019 Net Activity	163,675	468,063	196,620	1,515,628	125,732	(110,943)
Projected 12/31/19 Available Reserves	$ 7,024,221	$ 6,303,325	$ 196,620	$ 10,324,235	$ 382,316	$ 977,712
Budget 2020 Revenues	12,770,804	4,712,462	1,791,720	7,221,435	1,242,850	787,083
Budget 2020 Expenses	(13,351,824)	(4,729,346)	(1,441,570)	(6,546,072)	(1,350,398)	(787,083)
Budget 2020 Net Activity	(581,020)	(16,884)	350,150	675,363	(107,548)	-
Projected 12/31/20 Available Reserves	**$ 6,443,201**	**$ 6,286,441**	**$ 546,770**	**$ 10,999,598**	**$ 274,768**	**$ 977,712**
% Increase or Decrease Vs '19 Projections	-8.27%	-0.27%	178.08%	6.54%	-28.13%	0.00%
Projected 12/31/20 reserves as % of annual operating expenses (based on '20 Budget)	49.79%	164.28%	40.94%	201.37%	20.35%	139.97%

Fund Balance Change Analysis

In 2020 the Stormwater Fund exceeded a 10% change in projected fund balances. The primary reason for this change is as follows:

Stormwater Fund: The stormwater fund was established in 2019 and reflected only a half year worth of activity. Moving into 2020 activity is planned to be recorded for the entire year. The Budget Fund Balance Projections show that we will be at 40.94% reserves as a

percent of operating expenses, which will be utilized as a pay-as-you-go financing for the anticipated capital projects planned for the Borough's aging stormwater infrastructure.

FINANCIAL SUMMARIES

Table 5.

Consolidated Budget Summary

Fund	Name	Sources	Uses	Difference
01	General Fund	13,351,824	13,351,824	-
06	Water Fund	8,278,075	8,278,075	-
07	Stormwater Fund	2,177,470	1,827,320	350,150
08	Sewer Fund	11,731,418	10,873,042	858,376
09	Solid Waste Fund	1,385,398	1,385,398	-
18	Capital Projects Fund	6,492,565	6,492,565	-
32	Parking Fund	826,063	826,063	-
35	Highway Aid Fund	650,000	650,000	-
	Total	44,892,813	43,684,287	

Table 6.

Revenue & Expenditures by Fund

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Revenue							
General Fund	12,864,091	12,791,498	15,068,280	18,807,060	12,920,947	12,639,672	13,351,824
Capital Projects	-	-	-	6,333,257	1,699,466	10,921,473	6,492,565
Highway Aid	388,521	428,384	506,083	536,274	582,484	1,286,000	650,000
Water	4,157,530	4,244,146	4,298,554	5,218,437	4,743,597	7,490,819	8,278,075
Stormwater	-	-	-	-	-	1,426,779	2,177,470
Sewer	5,852,176	5,915,568	6,285,265	7,081,957	7,233,899	15,330,091	11,731,418
Solid Waste	654,048	697,434	705,979	858,214	887,808	873,850	1,385,398
Parking	620,750	634,639	680,149	693,476	763,195	970,153	826,063
Total	24,537,116	24,711,669	27,544,310	39,528,675	28,831,396	50,938,837	44,892,813
Expenditures							
General	11,727,462	13,240,224	14,024,825	18,884,699	11,531,464	12,639,672	13,351,824
Capital Projects	-	-	-	3,886,679	2,818,348	10,921,473	6,492,565
Highway Aid	382,814	268,177	539,059	469,996	461,801	1,286,000	650,000
Water	3,134,373	3,133,331	3,316,874	3,453,963	3,411,158	7,490,819	8,278,075
Stormwater	-	-	-	-	-	1,426,779	1,827,320
Sewer	3,887,103	4,040,281	3,951,561	4,285,517	4,351,921	14,161,736	10,873,042
Solid Waste	676,855	682,444	720,909	711,181	766,424	832,397	1,385,398
Parking	386,413	415,593	416,725	462,635	374,508	968,745	826,063
Total	20,195,020	21,780,050	22,969,953	32,154,670	23,715,624	49,727,621	43,684,287

Table 7.

Revenue & Expenditures by Category

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Revenue							
Real Property Taxes	4,596,658	4,657,470	4,671,284	5,006,111	5,031,877	5,189,314	5,172,181
Other Local Taxes	2,971,873	3,172,276	2,949,528	3,182,191	3,186,455	3,013,700	3,158,700
Licenses & Permits	500,148	490,513	622,317	852,110	665,340	641,300	649,800
Fines & Forfeits	302,114	273,303	264,705	256,495	196,930	276,760	267,505
Interest and Rents	243,507	245,562	273,259	371,107	780,727	335,940	494,131
Intergovernmental	1,458,229	1,655,335	2,304,831	3,670,057	1,881,859	8,111,621	6,860,488
Charges for Services	10,013,705	10,513,652	11,020,233	11,461,505	12,172,755	12,821,382	14,569,685
Other Revenue	1,365,578	1,841,409	1,575,709	2,887,033	1,508,630	6,049,717	1,233,852
Transfers In	2,096,053	1,851,529	1,903,159	4,963,991	2,236,818	2,727,283	2,625,604
Bond Proceeds	989,251	10,620	1,959,285	6,878,075	1,170,005	465,479	4,688,773
Fund Balance	-	-	-	-	-	11,306,341	5,172,094
Total	24,537,116	24,711,669	27,544,310	39,528,675	28,831,396	50,938,837	44,892,813
Expenditures							
Salaries, Wages, & Benefits	10,318,105	10,627,456	10,714,798	11,080,724	11,162,654	11,710,278	12,256,250
Supplies, Services, & Utilities	6,219,047	6,311,419	6,887,889	5,764,488	5,801,291	6,746,281	7,551,780
Debt Service	1,073,766	1,696,014	1,666,499	5,961,240	1,535,886	3,572,849	3,918,238
Capital Expenditures	519,753	1,389,280	2,010,880	4,449,962	3,050,523	25,070,930	17,440,265
Transfers Out	2,064,349	1,755,881	1,689,887	4,898,256	2,165,270	2,627,283	2,517,754
Total	20,195,020	21,780,050	22,969,953	32,154,670	23,715,624	49,727,621	43,684,287

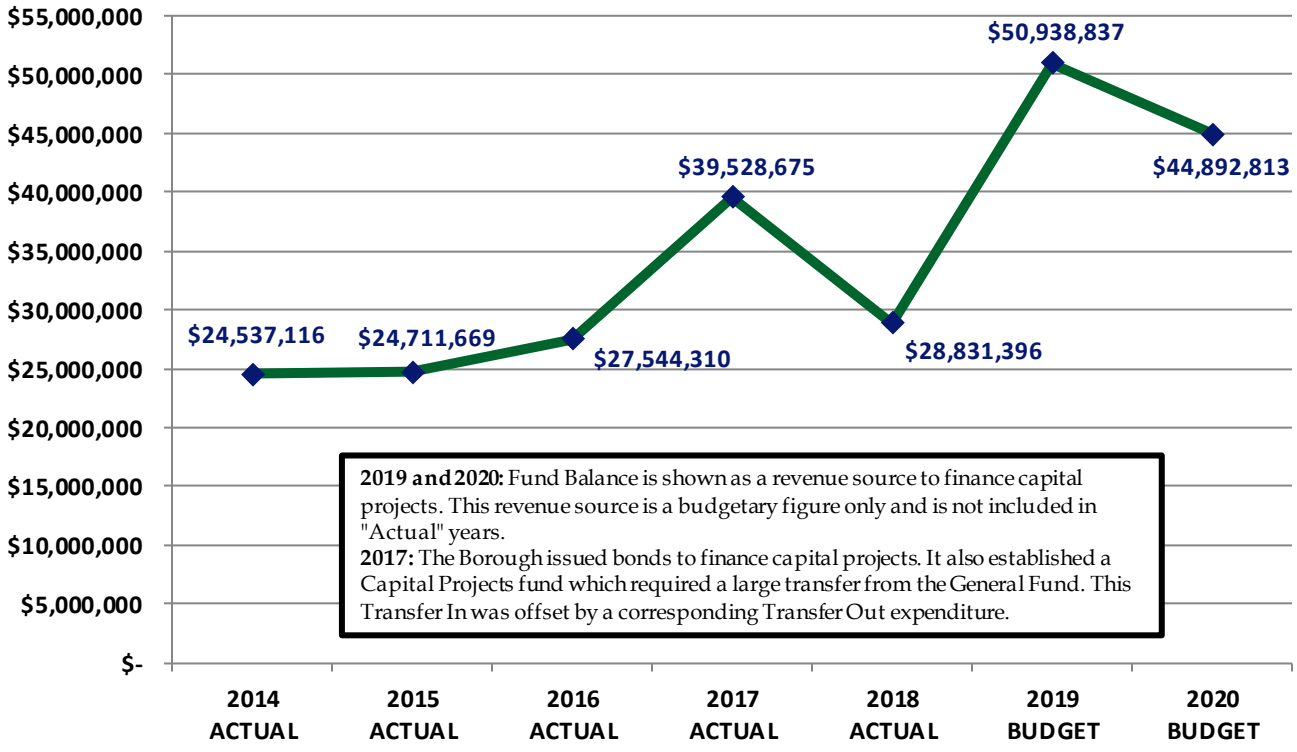
Table 8.

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	5,172,181	-	-	-	-	-	-	-	5,172,181
Other Local Taxes (Act 51	3,158,700	-	-	-	-	-	-	-	3,158,700
Licenses & Permits	649,800	-	-	-	-	-	-	-	649,800
Fines & Forfeits	177,505	-	-	-	-	-	-	90,000	267,505
Interest & Rents	164,800	10,000	11,000	183,581	-	107,500	1,150	16,100	494,131
Intergovernmental	836,857	5,133,343	540,428	-	-	307,160	42,700	-	6,860,488
Charges for Services	257,700	-	-	4,149,073	1,741,720	6,636,068	1,195,000	590,124	14,569,685
Other Revenue	495,533	25,000	-	353,303	-	353,720	4,000	2,296	1,233,852
Transfers In	1,857,728	691,371	-	26,505	50,000	-	-	-	2,625,604
Bond Proceeds	-	-	-	441,727	385,750	3,861,296	-	-	4,688,773
Fund Balance	581,020	632,851	98,572	3,123,886	-	465,674	142,548	127,543	5,172,094
Total	13,351,824	6,492,565	650,000	8,278,075	2,177,470	11,731,418	1,385,398	826,063	44,892,813

Graph 1.

Total Revenue by Year



2019 and 2020: Fund Balance is shown as a revenue source to finance capital projects. This revenue source is a budgetary figure only and is not included in "Actual" years.
2017: The Borough issued bonds to finance capital projects. It also established a Capital Projects fund which required a large transfer from the General Fund. This Transfer In was offset by a corresponding Transfer Out expenditure.

Chart 2.

Total Revenue by Fund

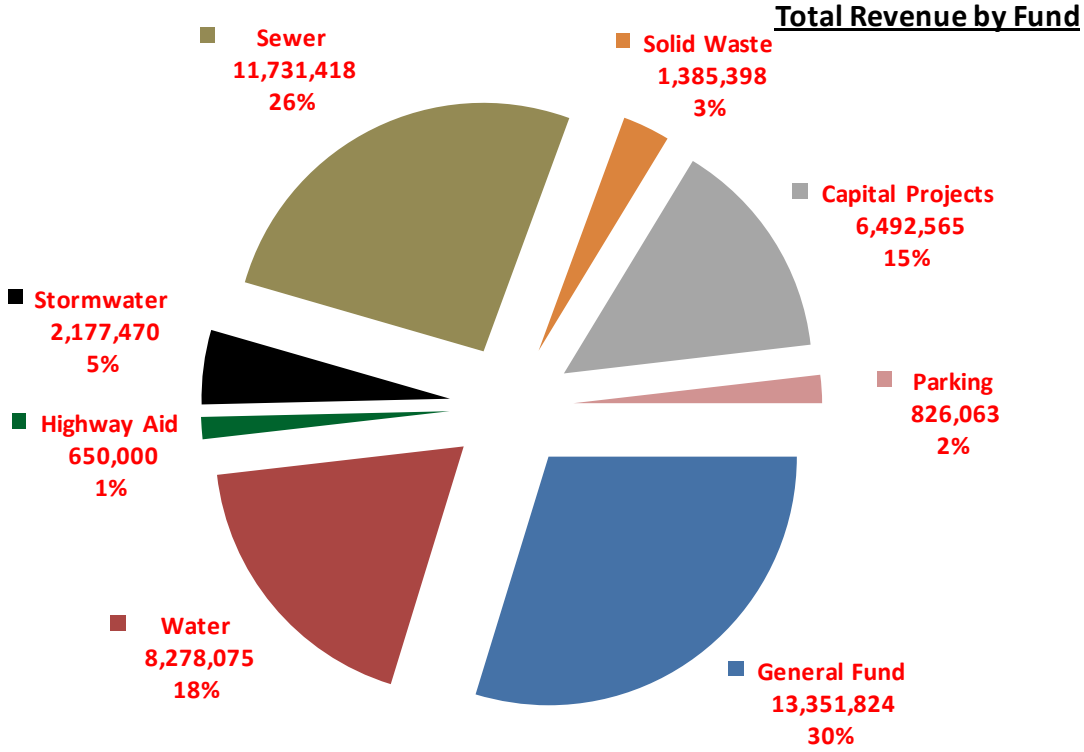


Chart 3.

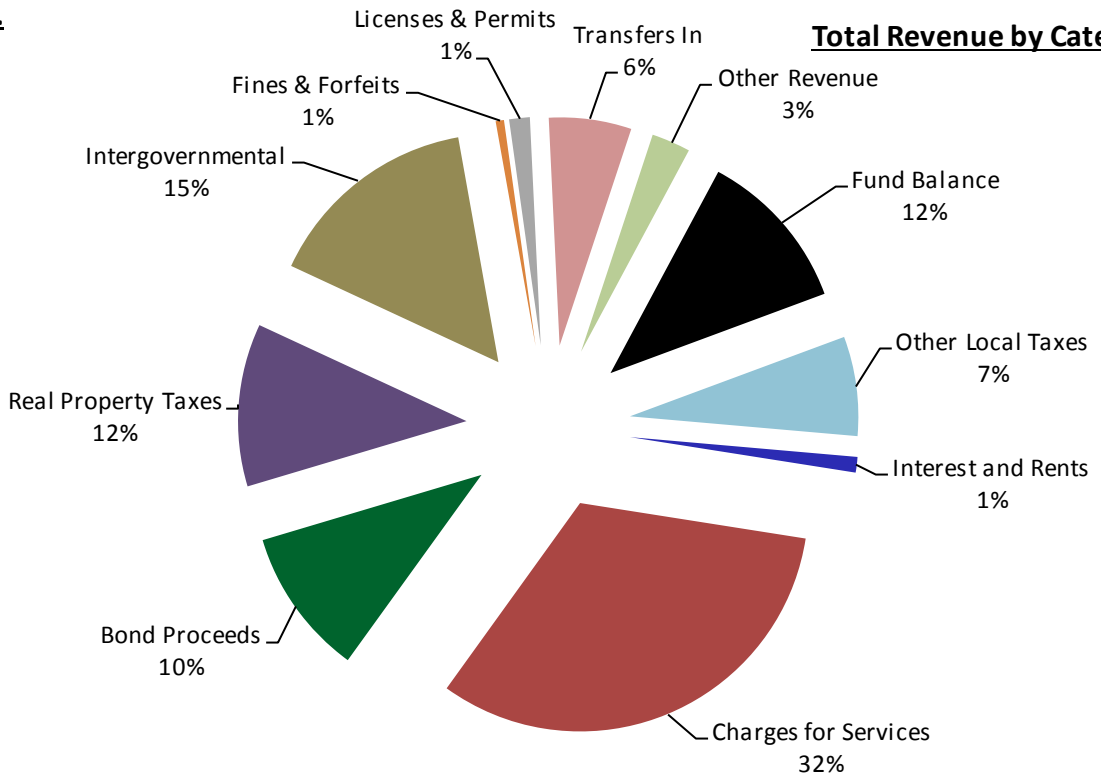


Table 9.

Expenditures by Department

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Administration	1,292,687	1,342,685	1,308,529	1,366,434	1,458,932	1,688,957	1,552,564
Finance	4,959,381	5,385,288	5,405,354	12,985,946	5,668,142	8,962,486	9,111,197
Fire	938,693	1,479,366	897,246	2,101,520	991,414	1,007,540	1,106,155
Police	4,089,380	4,173,315	4,001,423	4,186,049	4,203,044	4,451,705	4,667,994
Public Works	3,184,371	3,607,376	4,406,835	4,466,574	5,367,806	14,052,676	10,337,116
Parks and Recreation	1,109,625	1,051,027	2,088,104	1,889,158	1,080,709	1,978,063	1,359,375
Water Resources	4,620,883	4,740,993	4,862,462	5,158,989	4,945,577	17,586,194	15,549,886
Total	20,195,020	21,780,050	22,969,953	32,154,670	23,715,624	49,727,621	43,684,287

Chart 4.

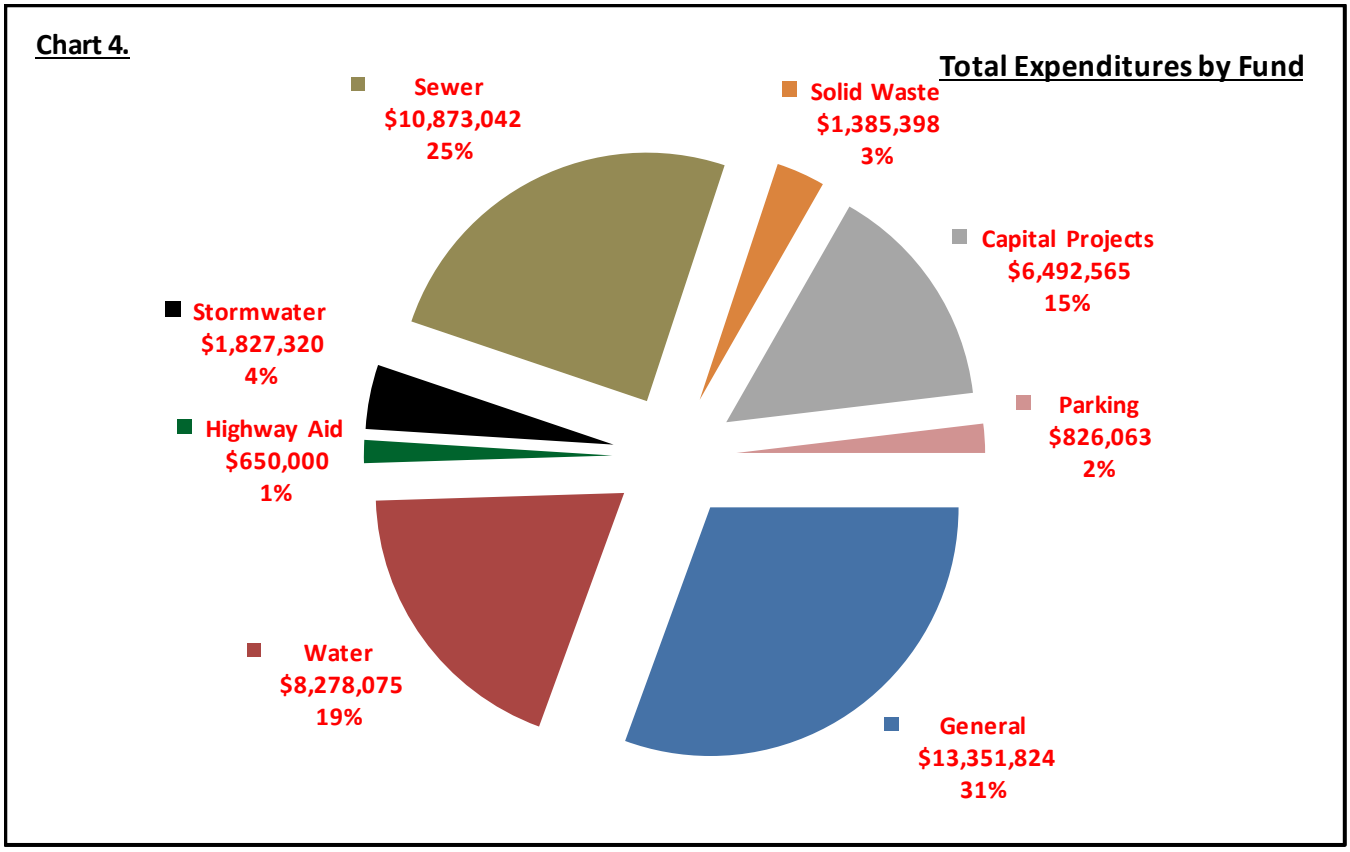

Total Expenditures by Fund
Sewer
$10,873,042
25%
Solid Waste
$1,385,398
3%
Capital Projects
$6,492,565
15%
Stormwater
$1,827,320
4%
Parking
$826,063
2%
Highway Aid
$650,000
1%
Water
$8,278,075
19%
General
$13,351,824
31%

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	164,708	-	-	-	-	-	-	-	164,708
401 Manager's Office	439,936	-	-	-	-	-	-	-	439,936
404 Legal Services	135,000	-	-	-	-	-	-	-	135,000
406 Personnel	129,640	-	-	-	-	-	-	-	129,640
407 Information Technology	262,225	20,000	-	-	-	-	-	-	282,225
467 Outside Agencies	6,800	-	-	-	-	-	-	116,300	123,100
486 Property & Casualty Insurance	115,030	-	-	43,225	-	116,700	-	3,000	277,955
Total	1,253,339	20,000	-	43,225	-	116,700	-	119,300	1,552,564
2. Department of Finance									
402 Finance Operations	503,478	-	-	-	-	-	-	-	503,478
402 Water Billing & Collection	-	-	-	216,820	-	-	-	-	216,820
402 Stormwater Billing & Collection	-	-	-	-	34,626	-	-	-	34,626
402 Sewer Billing & Collection	-	-	-	-	-	226,011	-	-	226,011
403 Tax Collection	124,249	-	-	-	-	-	-	-	124,249
445 Parking Operations	-	-	-	-	-	-	-	273,503	273,503
446 Parking Garage	-	-	-	-	-	-	-	237,649	237,649
472 Debt Service	668,704	279,621	-	1,148,885	100,000	1,571,861	7,478	141,689	3,918,238
481 Water Authority	-	-	-	8,850	-	-	-	-	8,850
481 Sewer Authority	-	-	-	-	-	15,200	-	-	15,200
488 Unallocated Employee Benefits	916,367	-	-	34,757	32,000	45,195	-	6,500	1,034,819
492 Transfers Out	691,371	50,000	-	581,337	560,560	564,642	22,422	47,422	2,517,754
Total	2,904,169	329,621	-	1,990,649	727,186	2,422,909	29,900	706,763	9,111,197
3. Fire Department									
411 Fire Department	1,096,655	9,500	-	-	-	-	-	-	1,106,155
Total	1,096,655	9,500	-	-	-	-	-	-	1,106,155
4. Police Department									
41A Police Administration	757,697	20,000	-	-	-	-	-	-	777,697
41I Police Investigation	404,331	-	-	-	-	-	-	-	404,331
41P Police Patrol	3,357,266	128,700	-	-	-	-	-	-	3,485,966
Total	4,519,294	148,700	-	-		-	-	-	4,667,994
5. Department of Public Works									
408 Public Works Administration	464,059	-	-	-	-	-	-	-	464,059
409 Borough Hall Maintenance	105,825	175,750	-	-	-	-	-	-	281,575
413 Code Enforcement	480,932	5,171,343	-	-	-	-	-	-	5,652,275
430 Public Works Field Operations	729,587	77,500	650,000	-	-	-	-	-	1,457,087
431 Street Cleaning	-	-	-	-	127,882	-	-	-	127,882
433 Traffic Control	325,110	316,000	-	-	-	-	-	-	641,110
434 Street Lighting	317,630	40,000	-	-	-	-	-	-	357,630
427 Solid Waste Collection & Disposal	-	-	-	-	-	-	1,355,498	-	1,355,498
Total	2,423,143	5,780,593	650,000	-	127,882	-	1,355,498	-	10,337,116
6. Department of Parks & Recreation									
451 Parks & Recreation Admin.	211,616	-	-	-	-	-	-	-	211,616
452 Recreation Services	216,862	-	-	-	-	-	-	-	216,862
453 Swimming Pool	171,680	10,000	-	-	-	-	-	-	181,680
454 Parks Maintenance	426,119	186,051	-	-	-	-	-	-	612,170
455 Shade Trees	17,000	-	-	-	-	-	-	-	17,000
458 Community Center	111,947	8,100	-	-	-	-	-	-	120,047
Total	1,155,224	204,151	-	-	-	-	-	-	1,359,375
7. Department of Water Resources									
425 Sewer Collection System	-	-	-	-	-	4,855,591	-	-	4,855,591
447 Stormwater Operations	-	-	-	-	972,252	-	-	-	972,252
449 Water Lines Maintenance	-	-	-	3,537,693	-	-	-	-	3,537,693
450 Water Meter Maintenance	-	-	-	52,500	-	-	-	-	52,500
44L Water Lab	-	-	-	154,343	-	-	-	-	154,343
44P Water Treatment Plant	-	-	-	2,499,665	-	-	-	-	2,499,665
42L Sewer Lab	-	-	-	-	-	619,417	-	-	619,417
42M Lift Stations	-	-	-	-	-	515,331	-	-	515,331
42P Wastewater Treatment Plant	-	-	-	-	-	1,391,530	-	-	1,391,530
42S Sludge Removal	-	-	-	-	-	951,564	-	-	951,564
Total	-	-	-	6,244,201	972,252	8,333,433	-	-	15,549,886
Total Expenditures	13,351,824	6,492,565	650,000	8,278,075	1,827,320	10,873,042	1,385,398	826,063	43,684,287

Chart 5.

Total Expenditures by Department

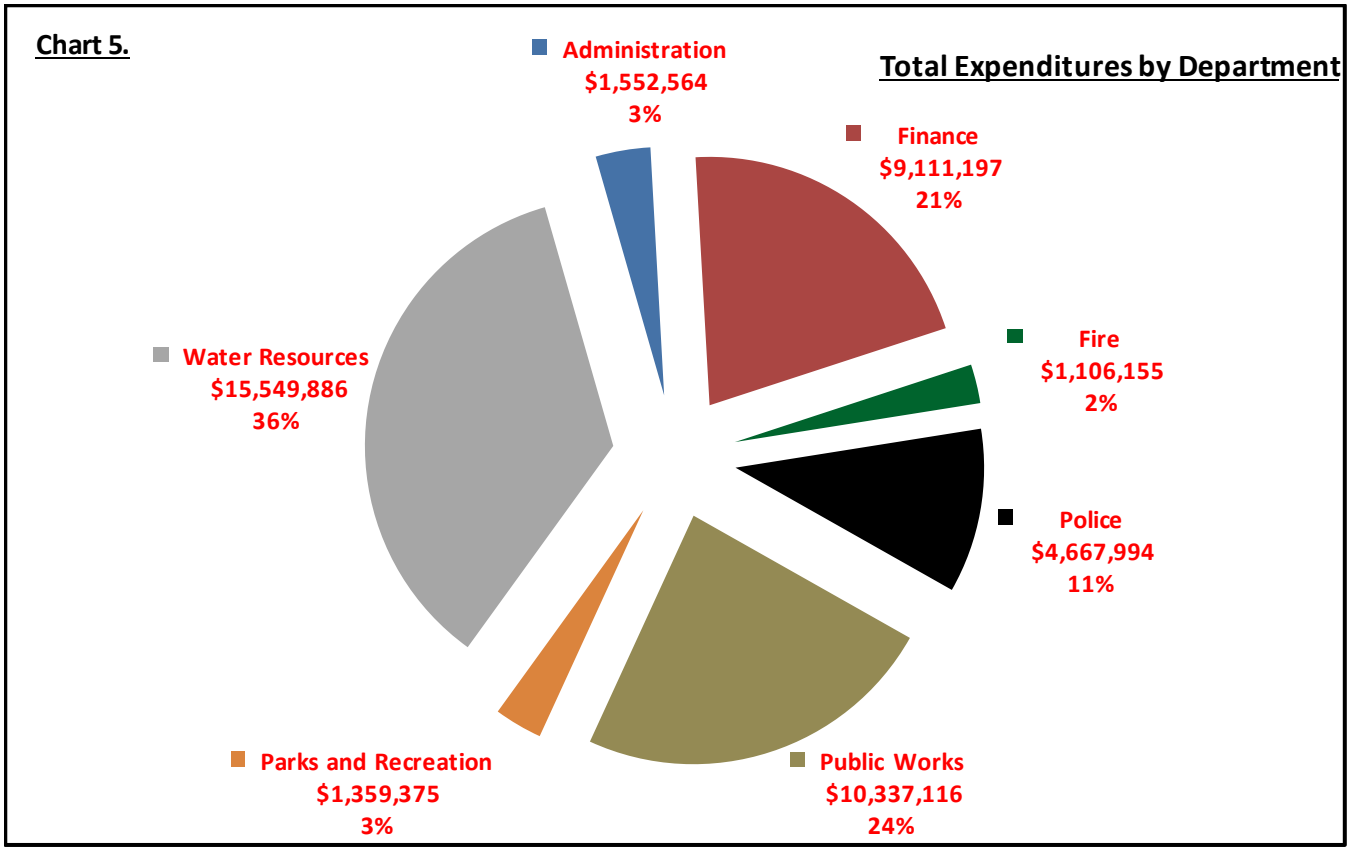
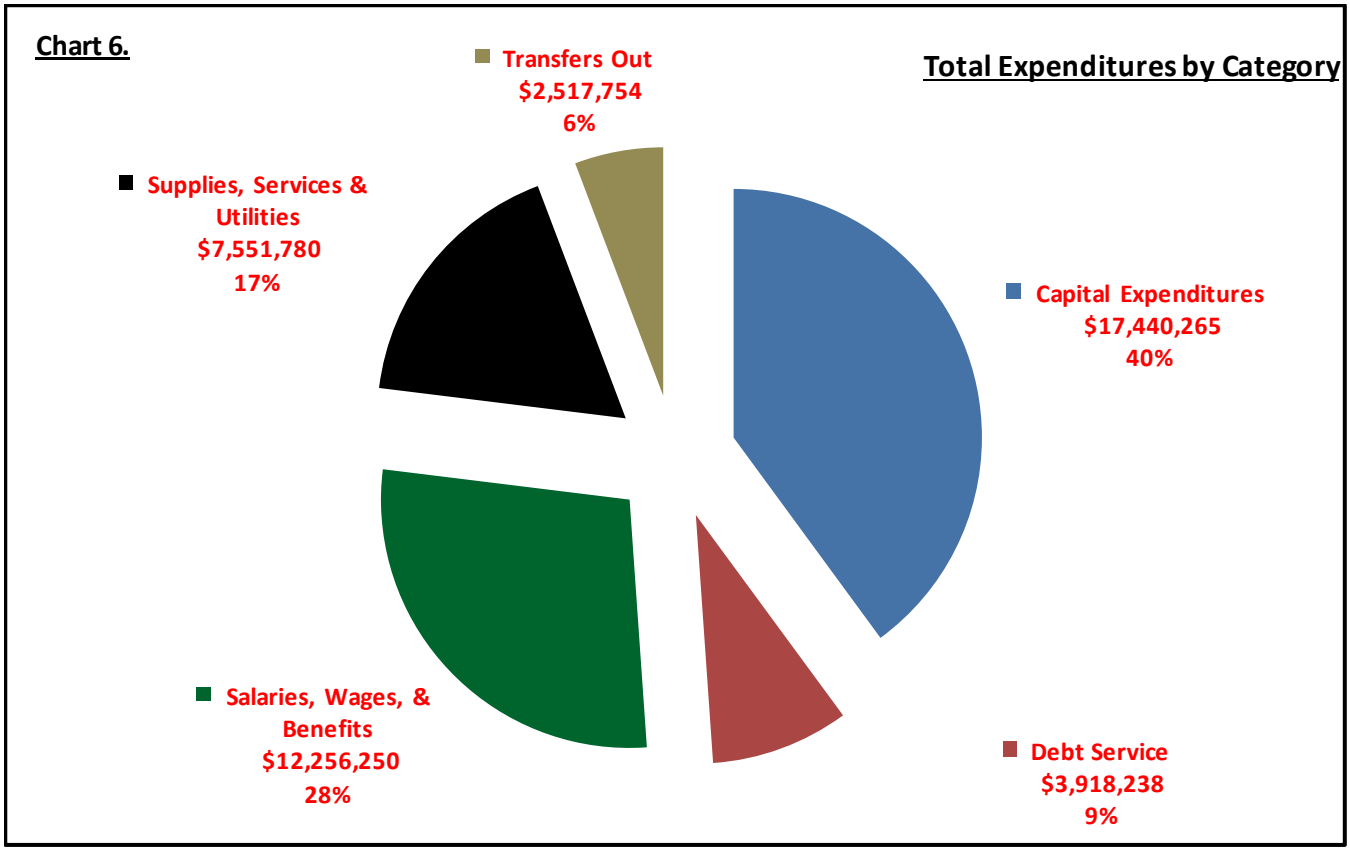


Chart 6.

Total Expenditures by Category



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 2020 general fund budget anticipates that revenues will increase by approximately 1% (net of transfers and fund balance) which can be attributed to the slight growth in earned income tax revenue. It can also be attributed to anticipated increases in State Aid for pension contributions.
- **Expenditures:** The 2020 general fund budget anticipates that expenditures will increase by approximately 5.6% which is primarily attributed to increases in debt service expenditures from the Borough's outstanding General and Capital Projects fund debt. The Borough also saw a 7.2% increase in medical health insurance costs resulting in the Salaries, Wages, and Benefits of the Boroughs increasing overall by 5.48%.
- **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 2020 Budget. However, capital projects that utilize cash are reflected as a transfer out to the capital projects fund from the General Fund.
- **Debt Service:** Debt service recorded in the general fund is related to capital projects purchased prior to 2017. All new capital debt is recorded in the capital projects fund which was established in 2017. The debt service of the capital projects fund is paid for through transfer out of the general fund to the Capital Projects fund.

Table 11.

General Fund Revenue & Expenditures

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Revenue							
Real Property Taxes	4,596,658	4,657,470	4,671,284	5,006,111	5,031,877	5,189,314	5,172,181
Other Local Taxes	2,971,873	3,172,276	2,949,528	3,182,191	3,186,455	3,013,700	3,158,700
Licenses & Permits	500,148	490,513	622,317	852,110	664,540	641,300	649,800
Fines and Forfeits	194,348	187,516	158,871	146,879	105,930	170,760	177,505
Interest and Rents	82,499	86,491	87,596	99,375	179,989	94,790	164,800
Intergovernmental	981,297	946,045	1,708,177	1,922,023	779,904	819,690	836,857
Charges for Services	247,199	262,532	285,539	260,166	294,381	254,700	257,700
Other Revenue	568,603	1,176,571	750,705	766,488	692,551	470,600	495,533
Transfers In	1,732,215	1,801,464	1,874,978	1,930,610	1,985,320	1,984,818	1,857,728
Bond Proceeds	989,251	10,620	1,959,285	4,641,107	-	-	-
Fund Balance	-	-	-	-	-	-	581,020
Total	12,864,091	12,791,498	15,068,280	18,807,060	12,920,947	12,639,672	13,351,824
Expenditures							
Salaries, Wages, & Benefits	7,089,031	7,374,031	7,404,656	7,764,175	7,756,348	8,018,012	8,457,584
Supplies, Services, & Utilities	3,156,919	3,268,375	3,372,013	2,866,480	3,010,278	3,443,484	3,534,165
Debt Service	583,077	1,198,705	1,251,608	5,220,061	534,418	505,049	668,704
Capital Expenditures	519,753	1,389,280	1,996,548	-	(81)	-	-
Transfers Out	378,682	9,833	-	3,033,983	230,501	673,127	691,371
Total	11,727,462	13,240,224	14,024,825	18,884,699	11,531,464	12,639,672	13,351,824

Graph 2.

General Fund Revenue by Year

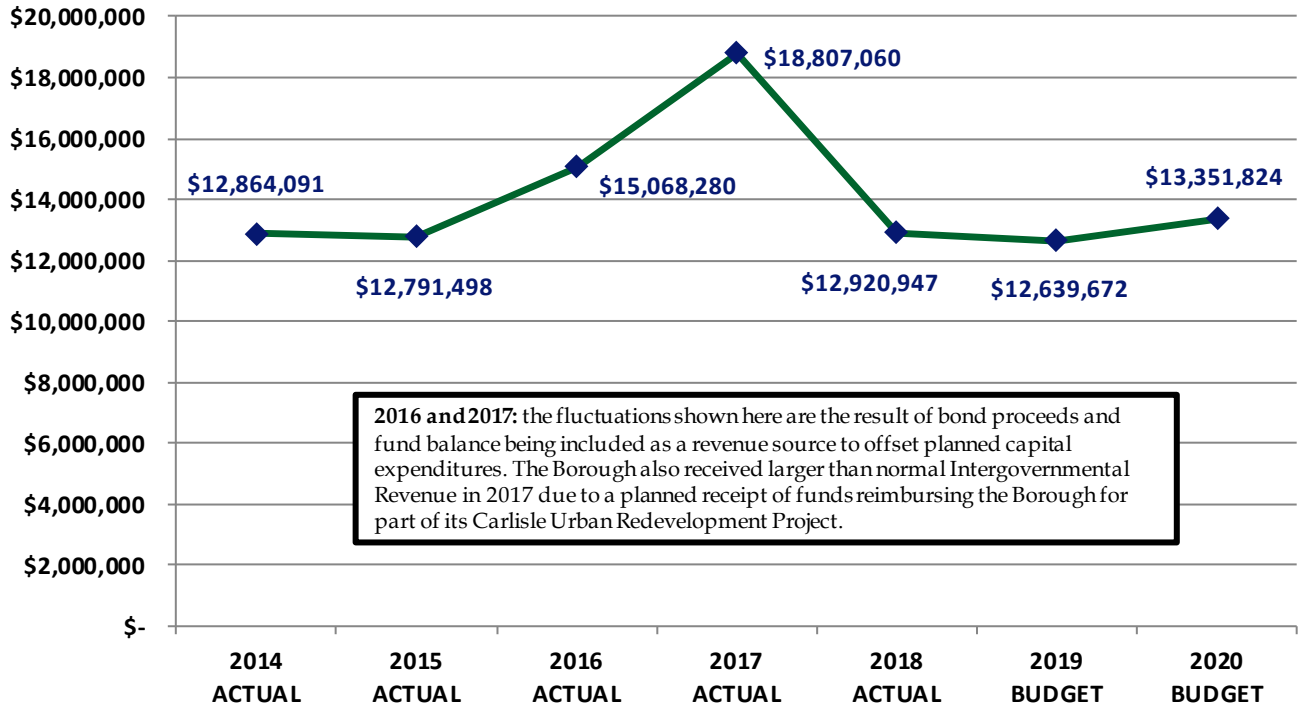
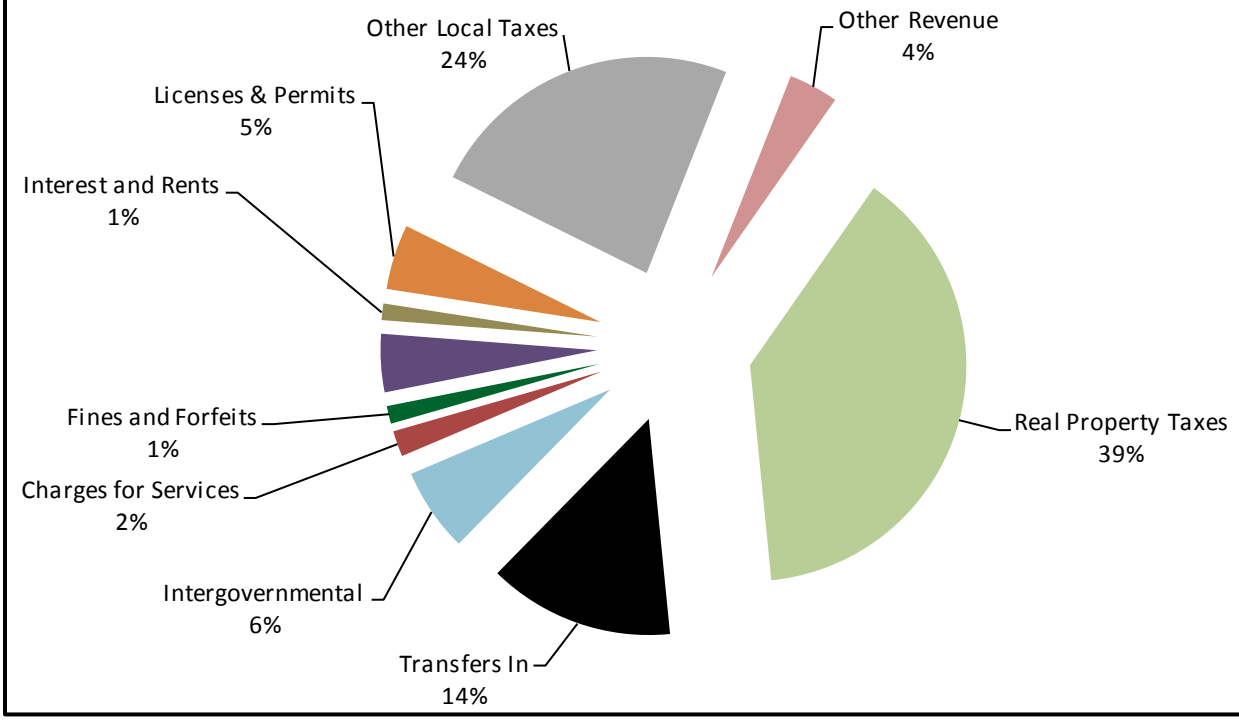


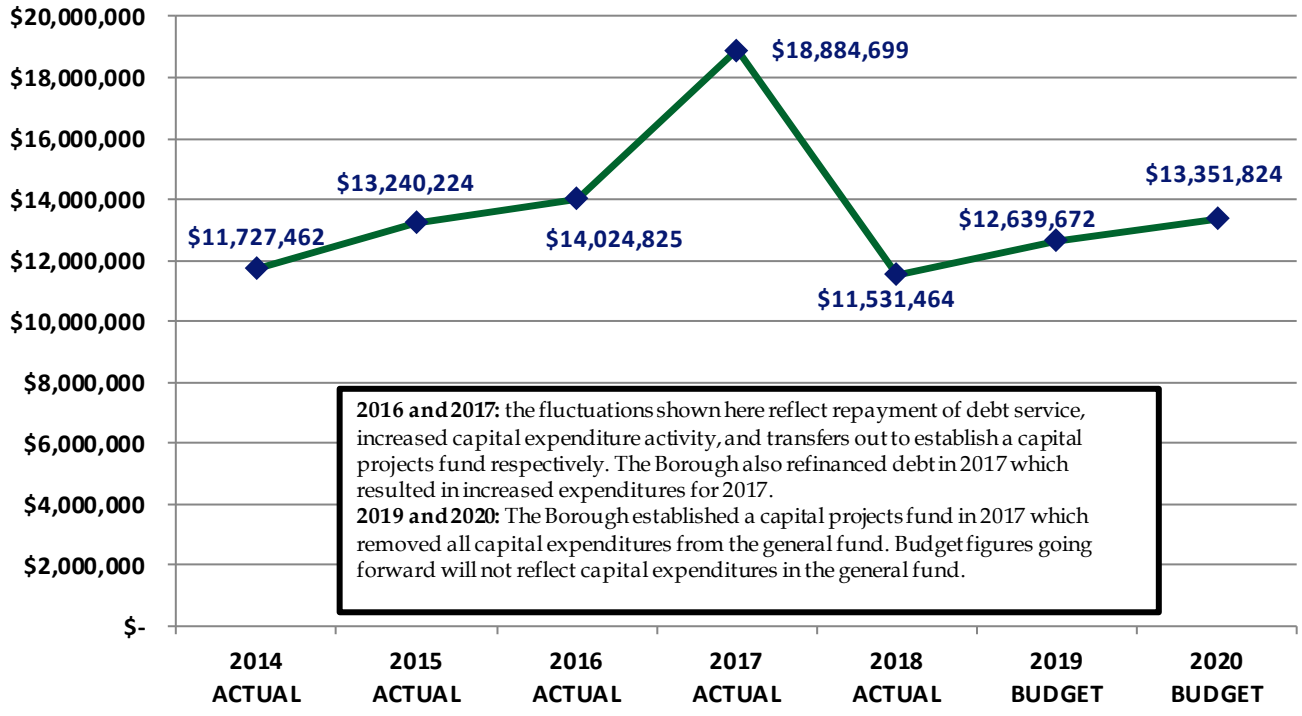
Chart 7.

General Fund Revenue by Category



Graph 3.

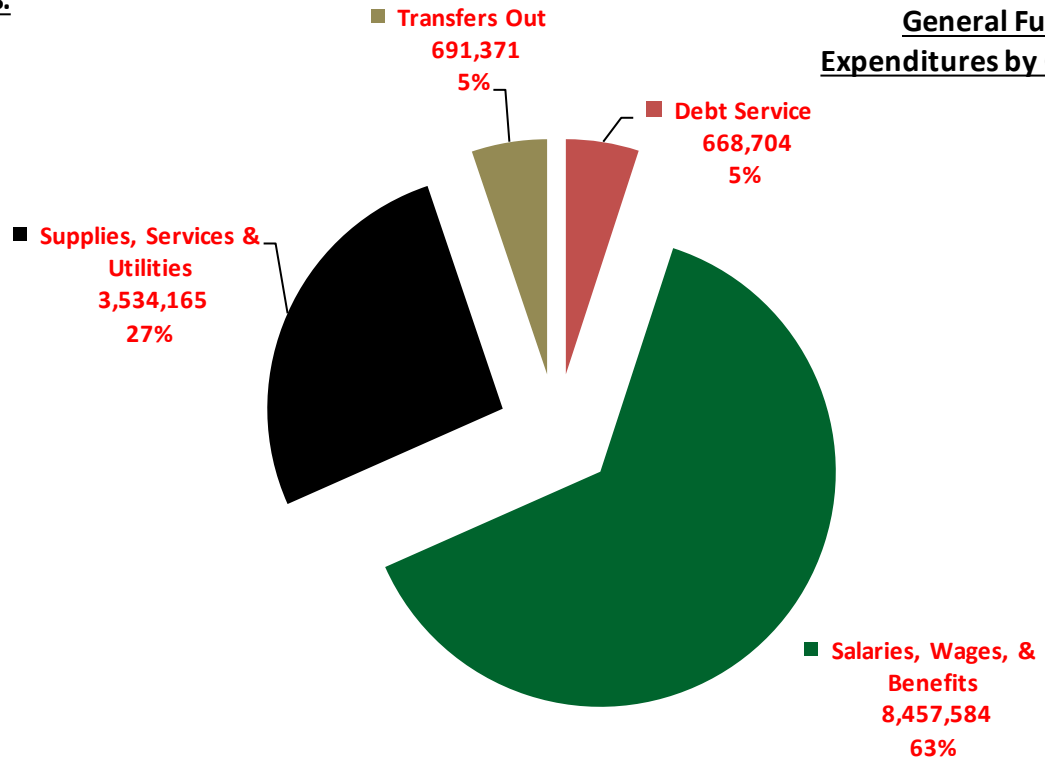
General Fund Expenditures by Year



2016 and 2017: the fluctuations shown here reflect repayment of debt service, increased capital expenditure activity, and transfers out to establish a capital projects fund respectively. The Borough also refinanced debt in 2017 which resulted in increased expenditures for 2017.
2019 and 2020: The Borough established a capital projects fund in 2017 which removed all capital expenditures from the general fund. Budget figures going forward will not reflect capital expenditures in the general fund.

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 base 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 97.0%. 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 2019 assessed value as determined by Cumberland County is $1,485,710,500.

2020 Budget Real Estate Tax Revenue Calculation			
	$	1,485,710,500	Market Value of Real Property in Carlisle
x		100%	Assessment Ratio
=	$	1,485,710,500	**Assessed Value**
	$	1,485,710,500	**Assessed Value**
x		3.495	Tax Rate (3.058 general purposes and .437 fire tax
=	$	5,192,558	**Taxes Collectible**
	$	5,192,558	**Taxes Collectible**
x		97%	Collection Factor
=	$	5,036,781	**Current Real Estate Taxes Budgeted**

As shown above the budget current real estate taxes are $5,036,781. 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 2020 budget includes $135,400 in anticipated delinquent real estate tax revenue resulting in a total real estate tax budget of $5,172,181.

Real estate taxes for general purpose are estimated to be $4,533,904 for 2020 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 $638,277 and are used to partially fund the Borough's two volunteer fire companies.

For 2020 approximately 38.7% 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 2020 the Borough will receive approximately $2,000,000 in taxes on one half percent (.5%) of residents earned income and one percent (1%) of non-residents earned income. Approximately 15.8% 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 $725,000 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 $540,428 will be received from the state in 2020. 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 $702,757 is estimated to be received in 2020.

- **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 $104,000 is estimated to be received in 2020.

➢ ***Federal Funding***

The Borough qualifies for participation in the federal Community Development Block Grant (CDBG) program. Approximately $107,850 in CDBG funds are anticipated to be received in 2020. 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 2020 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.

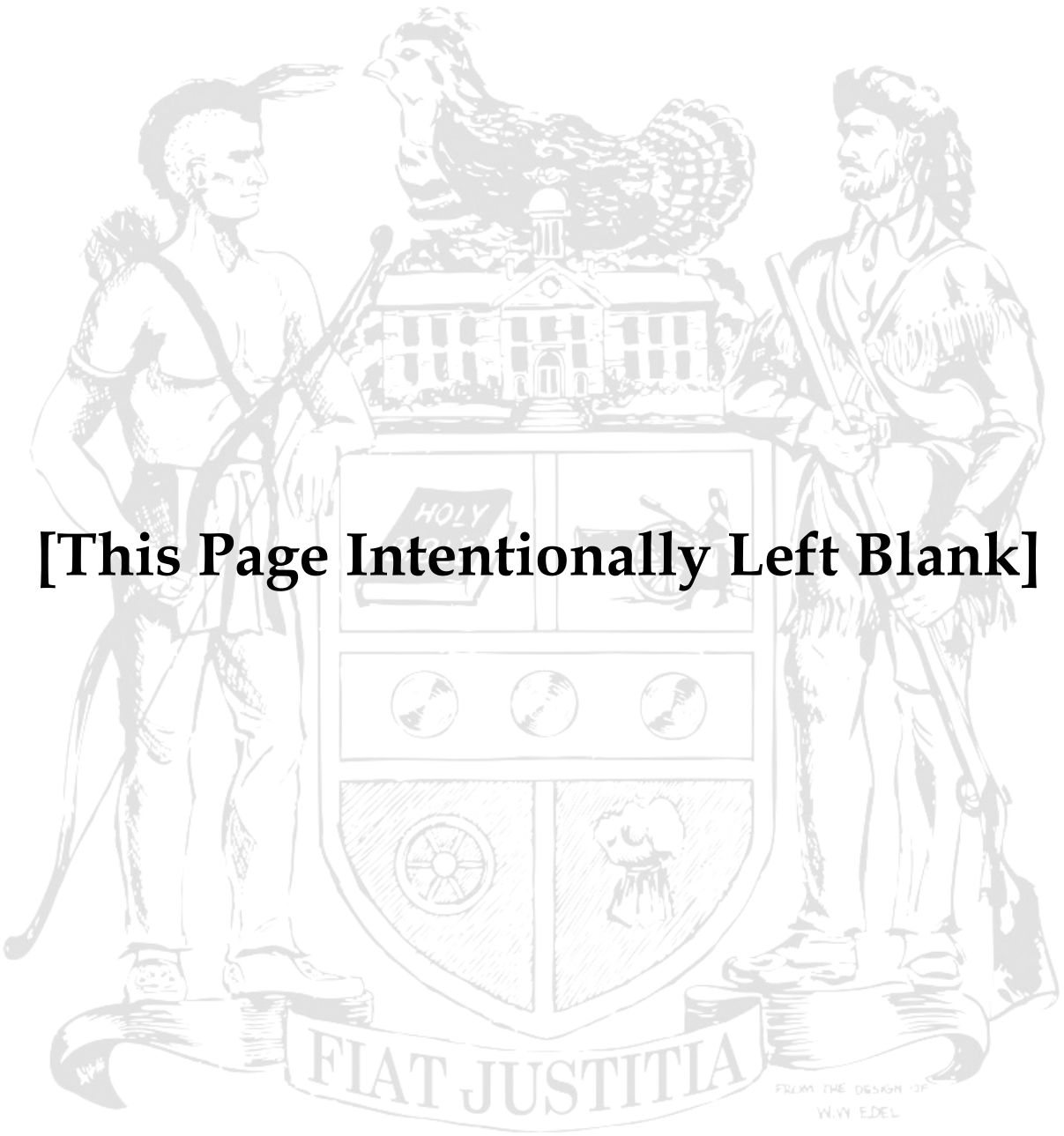
For example, expenses related to Borough Council oversight are paid 100% from the general fund. However, Borough Council provides oversight of the Borough's water, sewer, parking, and solid waste funds in addition to the general fund. In order to ensure that each fund pays its appropriate share, the Borough allocates expenses related to Borough Council oversight as follows: general fund, 25%; water fund, 24%; stormwater 25% sewer fund, 24%; 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 2020 the amount to be transferred by other funds to the general fund as repayment for administrative expenses is estimated at $1,749,878.

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 2020 it is anticipated that the General Fund will utilize fund balance as a source for capital expenditures shown as a transfer to the Capital Projects Fund.



[This Page Intentionally Left Blank]

Water Fund Summary

Fund Description:

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

FUND HIGHLIGHTS

- **Revenues:** The 2020 water fund budget anticipates that revenues will increase by approximately 1.9% (net of fund balance and bond proceeds) which can be attributed to a budgeted increase of 3.54% to metered water sale rates.
- **Expenditures:** The 2020 water fund operating budget anticipates that expenditures will decrease by approximately 2.3% which is primarily attributed to a decrease in transfers out which resulted from a restructuring of personnel amongst funds and departments requiring less of a contribution from the water fund to the general fund.
- **Capital Projects:** The 2020 water fund budget includes an anticipated increase of $878,878 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

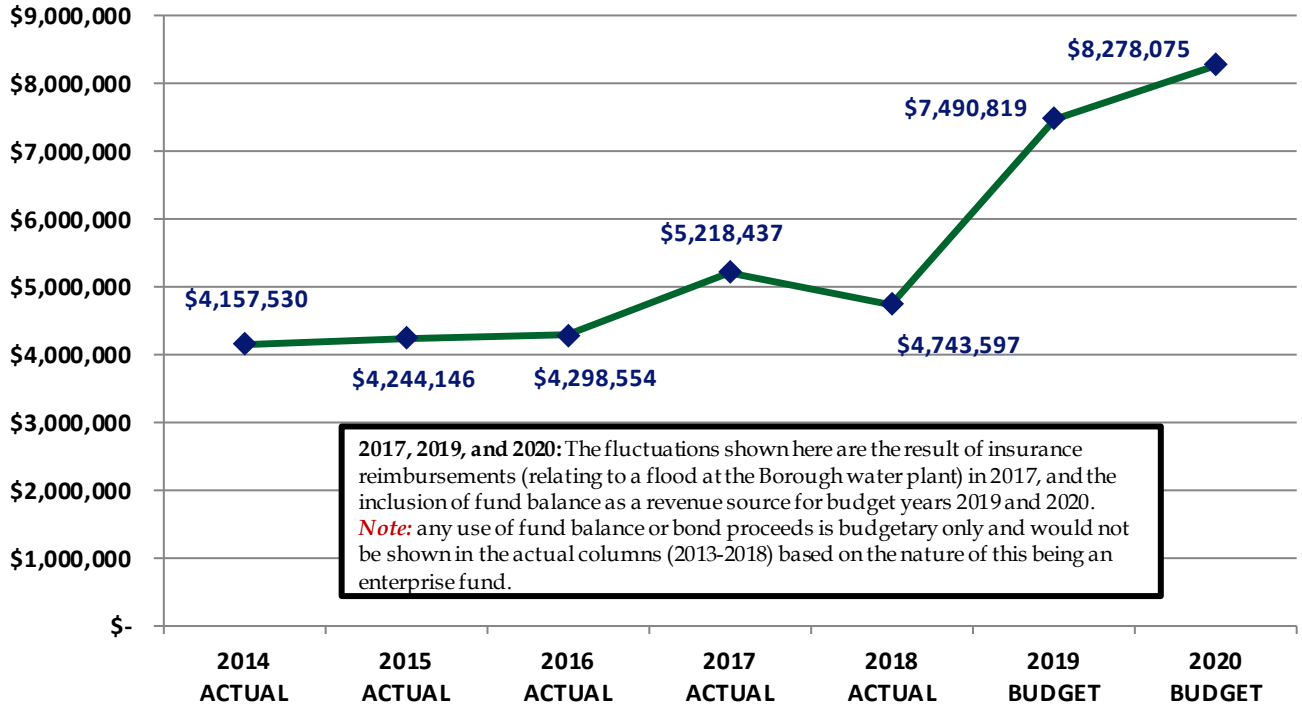
Table 12.

Water Fund Revenue & Expenditures

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Revenue							
Interest and Rents	156,482	147,849	157,732	185,141	298,035	179,500	183,581
Intergovernmental	45,000	-	-	-	-	-	-
Charges for Services	3,574,949	3,732,490	3,748,828	3,776,575	4,007,073	4,037,492	4,149,073
Other Revenue	332,668	313,742	363,813	1,236,638	415,065	386,800	353,303
Transfers In	48,431	50,065	28,181	20,083	23,424	19,338	26,505
Bond Proceeds	-	-	-	-	-	-	441,727
Fund Balance	-	-	-	-	-	2,867,689	3,123,886
Total	4,157,530	4,244,146	4,298,554	5,218,437	4,743,597	7,490,819	8,278,075
Expenditures							
Salaries, Wages, & Benefits	1,292,963	1,280,015	1,228,342	1,271,003	1,277,731	1,217,927	1,201,176
Supplies, Services, & Utilities	772,945	805,275	1,051,346	895,989	861,215	893,653	895,239
Debt Service	173,285	161,283	168,171	275,012	286,320	951,067	1,148,885
Capital Expenditures	-	-	-	42,259	-	3,572,560	4,451,438
Transfers Out	895,180	886,758	869,015	969,700	985,892	855,612	581,337
Total	3,134,373	3,133,331	3,316,874	3,453,963	3,411,158	7,490,819	8,278,075

Graph 4.

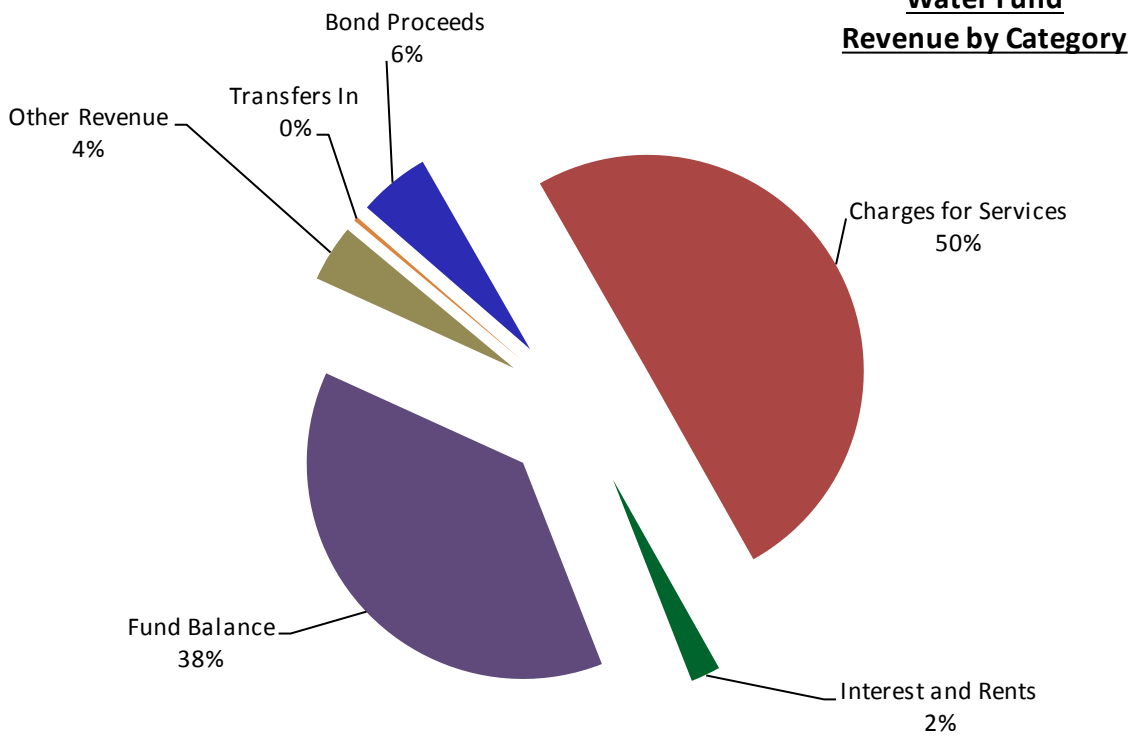
Water Fund
Revenue by Year



2017, 2019, and 2020: The fluctuations shown here are the result of insurance reimbursements (relating to a flood at the Borough water plant) in 2017, and the inclusion of fund balance as a revenue source for budget years 2019 and 2020. *Note:* any use of fund balance or bond proceeds is budgetary only and would not be shown in the actual columns (2013-2018) based on the nature of this being an enterprise fund.

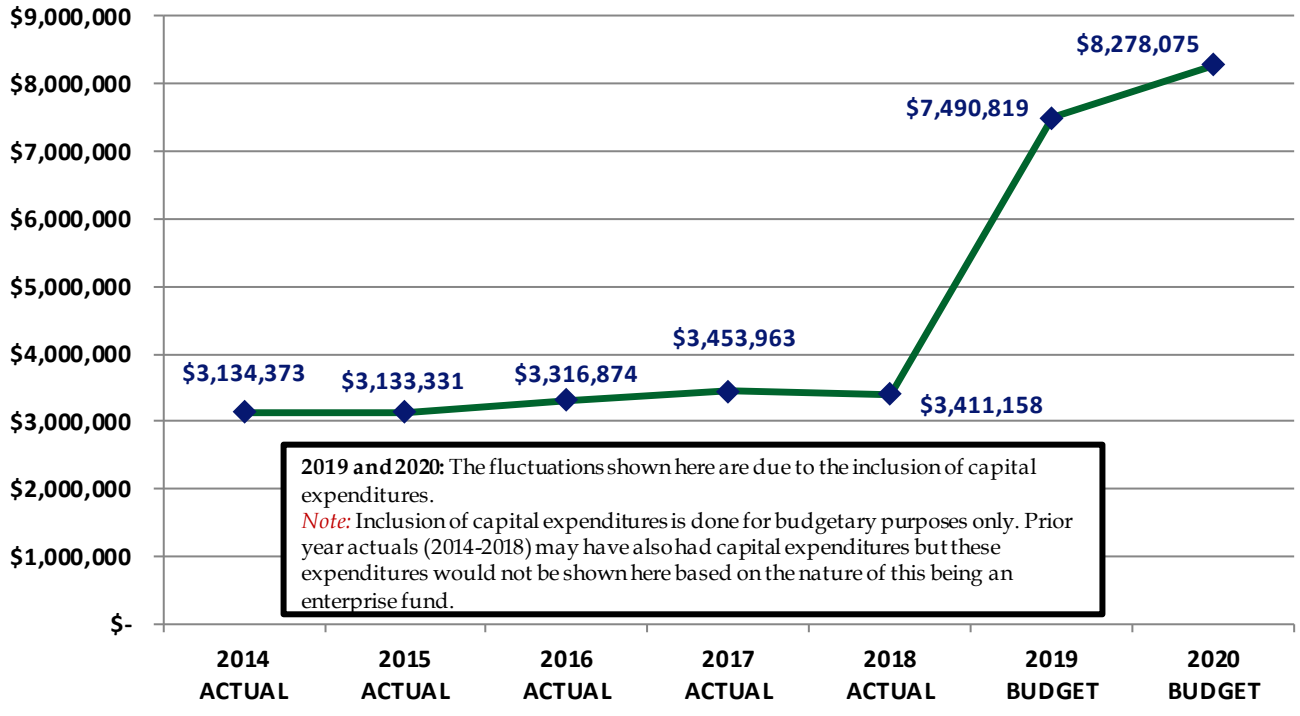
Chart 9.

Water Fund
Revenue by Category



Graph 5.

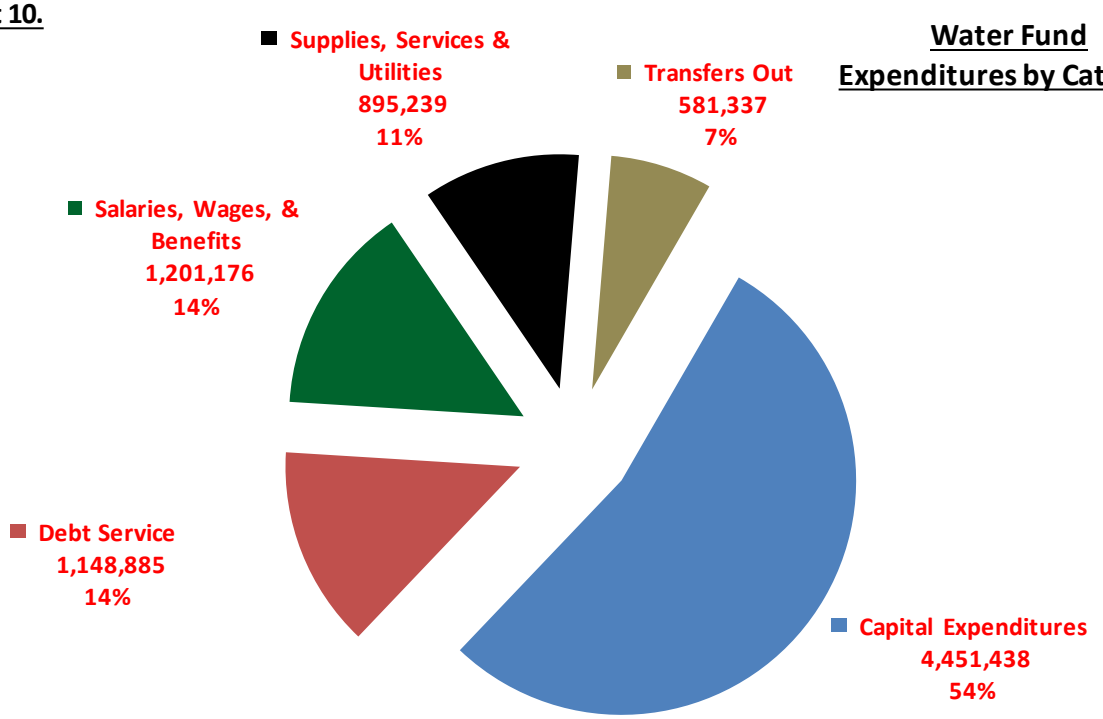
Water Fund Expenditures by Year



2019 and 2020: 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 (2014-2018) 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 2020 slightly more than $4.1 million is estimated to come from metered sales. Metered sales pay for approximately 55.0% 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 2020 the rate of $5.56 per 100 cubic feet reflects a 3.54% increase over prior year rates. Customers using less than 1,000 cubic feet of water in a quarter will pay $50.04 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 2020 bond proceeds are estimated to be about $3,548,729, shown as a mixture of fund balance and new bond proceeds.

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 2020 it is anticipated that approximately $16,884 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

- **Revenue:** This marks the first full year of revenue activity. The Stormwater fee was implemented in July 2019 and anticipated a half year of revenue. Rates have not changed from the rates imposed in July 2019.
- **Expenditures:** The Borough continues to include in its budget capital projects needed to improve its stormwater management system. These projects will be ongoing and the plan is to have a study performed to evaluate the stormwater infrastructure to identify priority projects.
- **Fund Balance:** The Borough anticipates a surplus included in the 2020 Budget. This will allow the Borough to work towards Borough Councils fund balance reserve goal of 25%. Once that goal has been hit the Borough will plan to utilize excess funds as pay-as-you-go financing for its capital expenditures.

FINANCIAL SUMMARIES

Table 13.

Stormwater Fund Revenue & Expenditures

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Revenue							
Intergovernmental	-	-	-	-	-	143,400	-
Charges for Services	-	-	-	-	-	750,000	1,741,720
Other Revenue	-	-	-	-	-	17,900	-
Transfers In	-	-	-	-	-	50,000	50,000
Bond Proceeds	-	-	-	-	-	465,479	385,750
Total	-	-	-	-	-	1,426,779	2,177,470
Expenditures							
Salaries, Wages, & Benefits	-	-	-	-	-	413,594	473,662
Supplies, Services, & Utilities	-	-	-	-	-	117,705	151,444
Debt Service	-	-	-	-	-	27,005	100,000
Capital Expenditures	-	-	-	-	-	676,779	541,654
Transfers Out	-	-	-	-	-	191,696	560,560
Total	-	-	-	-	-	1,426,779	1,827,320

Graph 6.

Stormwater Fund Revenue by Year

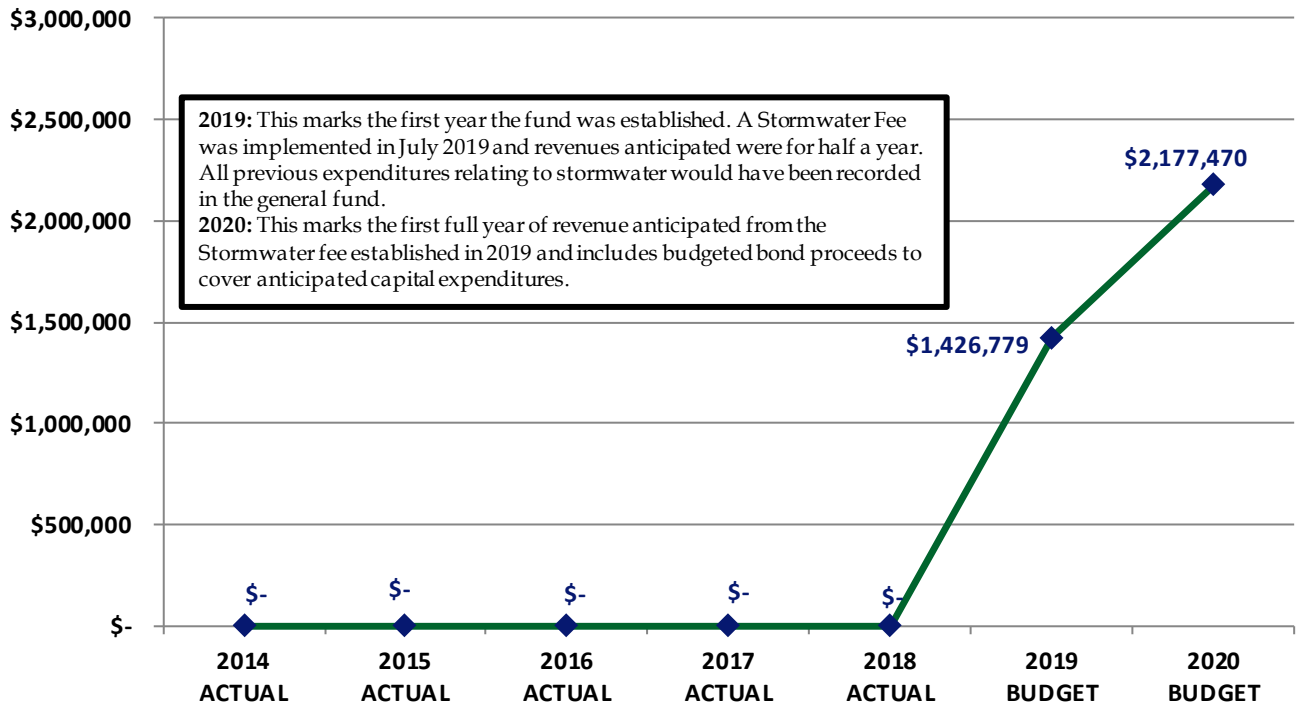
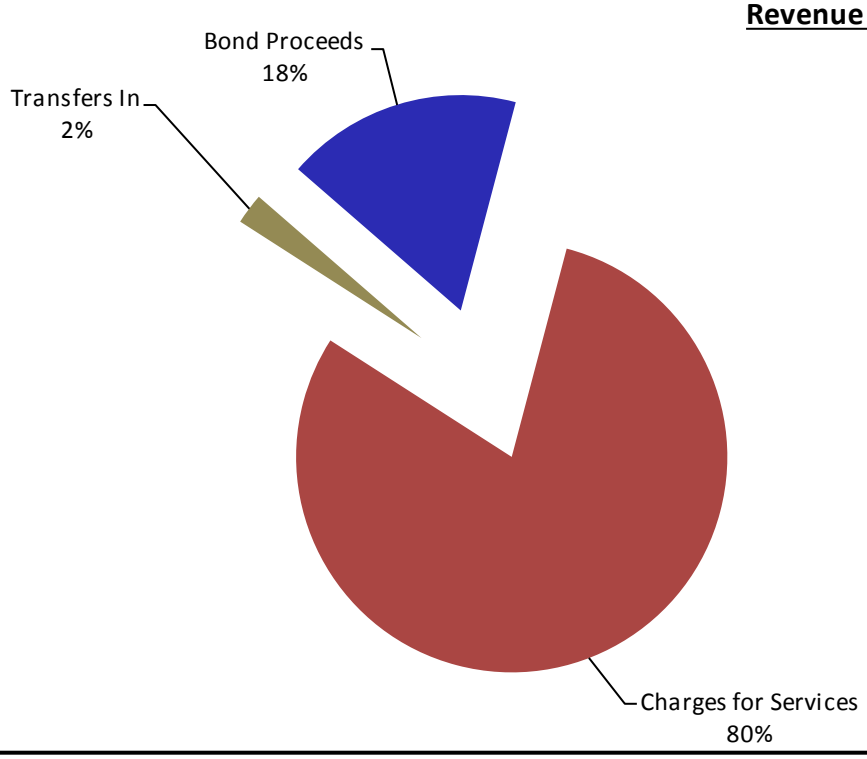


Chart 11.

Stormwater Fund Revenue by Category



Graph 7.

Stormwater Fund Expenditures by Year

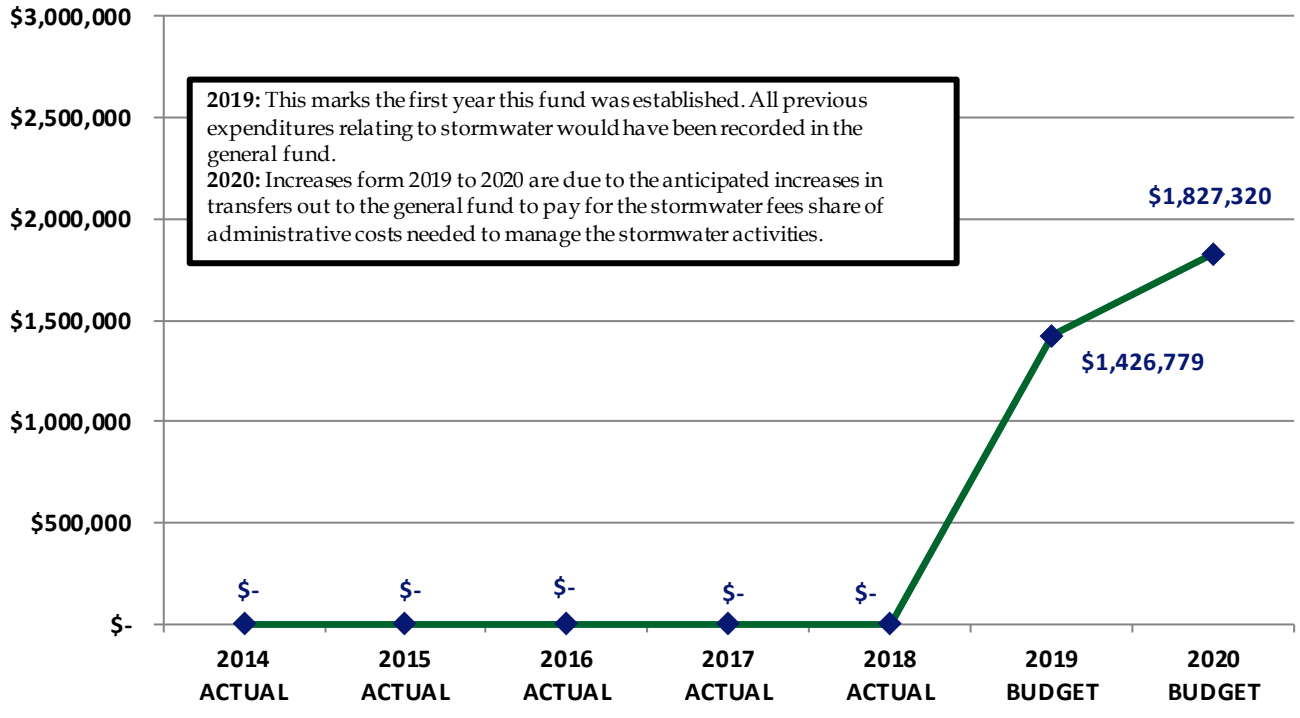
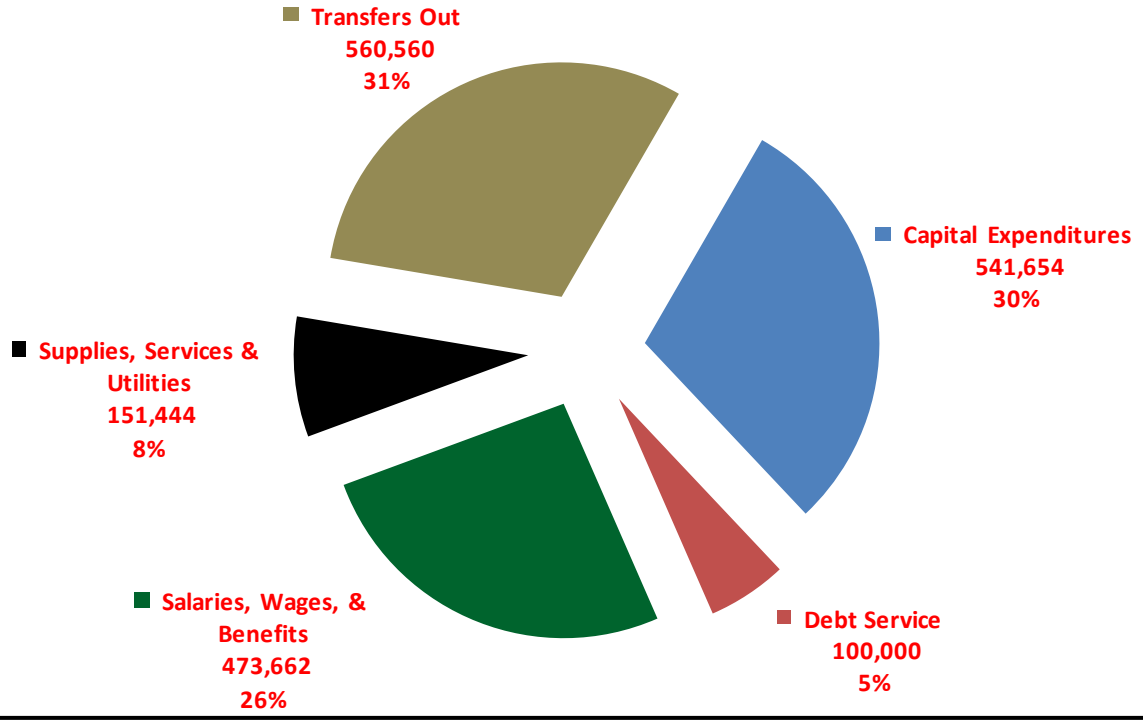


Chart 12.

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 2020 it is estimated that $1,741,720 will come from stormwater utility fees. Stormwater fees pay for approximately 95.3% of total fund expenditures.

   The Borough had a stormwater fee study performed in 2018 that was used to measure impervious surface in the Borough and establish a fee to be imposed on property owners based on the amount of impervious surface they have within the Borough. The Fee was established in July 2019 and has not been modified from the original implementation amount.

   A property's stormwater fee is based on the amount of impervious surface area on the property. Rooftops, walkways, patio areas, driveways, parking lots, sheds, and other hard surfaces are considered impervious surfaces. Each billing unit is set per 2,410 Square feet of impervious area.

   Single Family Residential Properties are billed on a tiered basis.

   Tier 1 Property: Less than 1,800 square feet of impervious area; $10.50 per quarter
   Tier 2 Property: 1,800 to 3,600 square feet of impervious area; $21.00 per quarter
   Tier 3 Property: Greater than 3,600 Square feet of impervious area; $31.50 per quarter

   Non-single Family Residential Properties will be charged quarterly $21.00 for each 2,410 square feet of impervious area.

2. **Bond Proceeds**

   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 2020 bond proceeds are estimated to be about $385,750.

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 2020 sewer fund budget anticipates that revenues will decrease by approximately 20.5% (net of fund balance and bond proceeds) which can be attributed to a decrease in anticipated contributions from partners in the Borough's inter-municipal agreement to pay for capital costs. The inter-municipal partners only pay towards the capital that can be attributed to their service.
- **Sewer Usage Rate:** There is an anticipated rate increase of 3.35% to the sewer usage rate which follows the 2018 rate study.
- **Expenditures:** The 2020 sewer fund operating budget anticipates that expenditures will decrease by approximately 2.8% which is primarily attributed to decreased debt service and transfers to the General Fund for the Sewer funds share of administrative costs.

FINANCIAL SUMMARIES

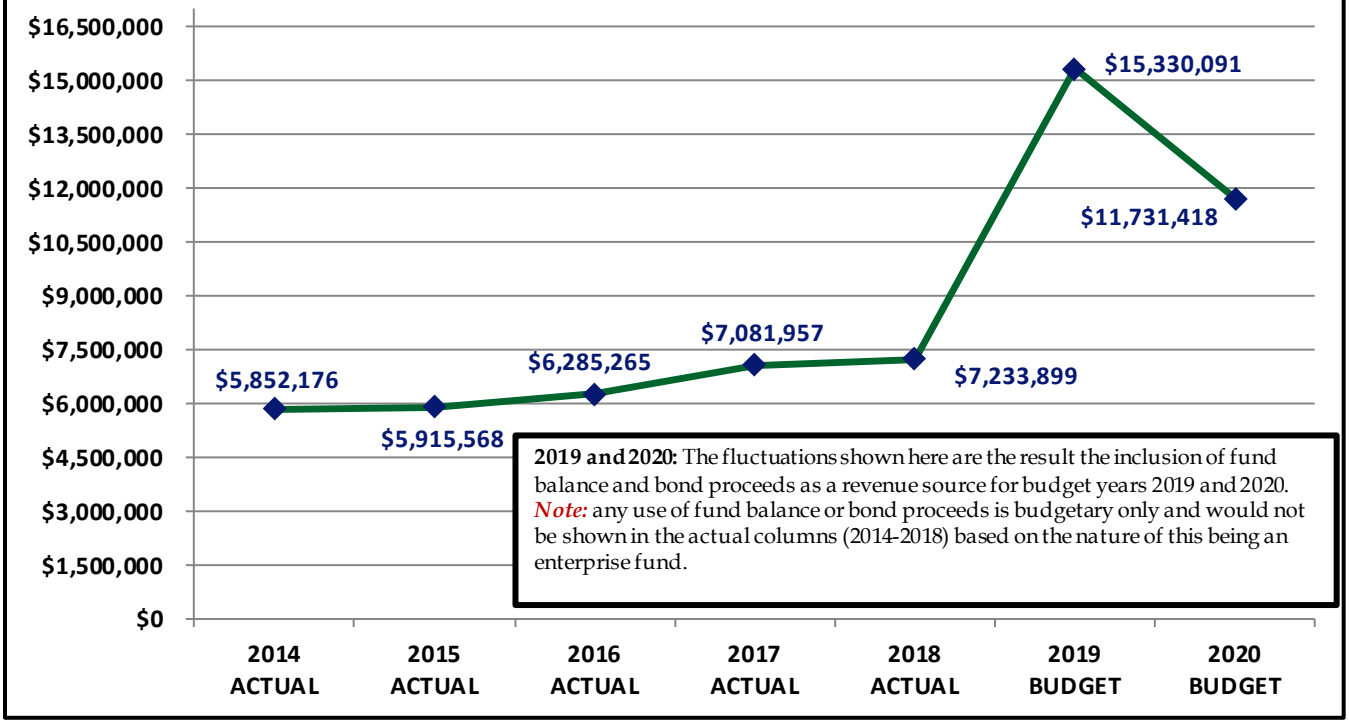
Table 14.

Sewer Fund Revenue & Expenditures

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Revenue							
Interest and Rents	4,170	9,391	17,942	51,864	240,198	36,400	107,500
Intergovernmental	1,207	241,649	62,111	118,722	229,596	2,501,329	307,160
Charges for Services	5,087,566	5,321,703	5,754,572	6,048,028	6,393,504	6,410,590	6,636,068
Other Revenue	443,826	342,825	450,640	863,343	353,617	365,800	353,720
Bond Proceeds	-	-	-	-	-	-	3,861,296
Fund Balance	-	-	-	-	-	6,015,972	465,674
Total	5,536,769	5,915,568	6,285,265	7,081,957	7,216,915	15,330,091	11,731,418
Expenditures							
Salaries, Wages, & Benefits	1,797,326	1,831,416	1,941,177	1,899,236	1,961,249	1,867,627	1,939,416
Supplies, Services, & Utilities	1,091,890	1,112,553	1,038,752	1,141,385	1,050,342	1,282,779	1,386,457
Debt Service	293,911	307,266	219,725	393,008	453,002	1,687,191	1,571,861
Capital Expenditures	-	-	325	7,719	-	8,539,189	5,410,666
Transfers Out	703,976	789,046	751,582	844,169	887,328	784,950	564,642
Total	3,887,103	4,040,281	3,951,561	4,285,517	4,351,921	14,161,736	10,873,042

Graph 8.

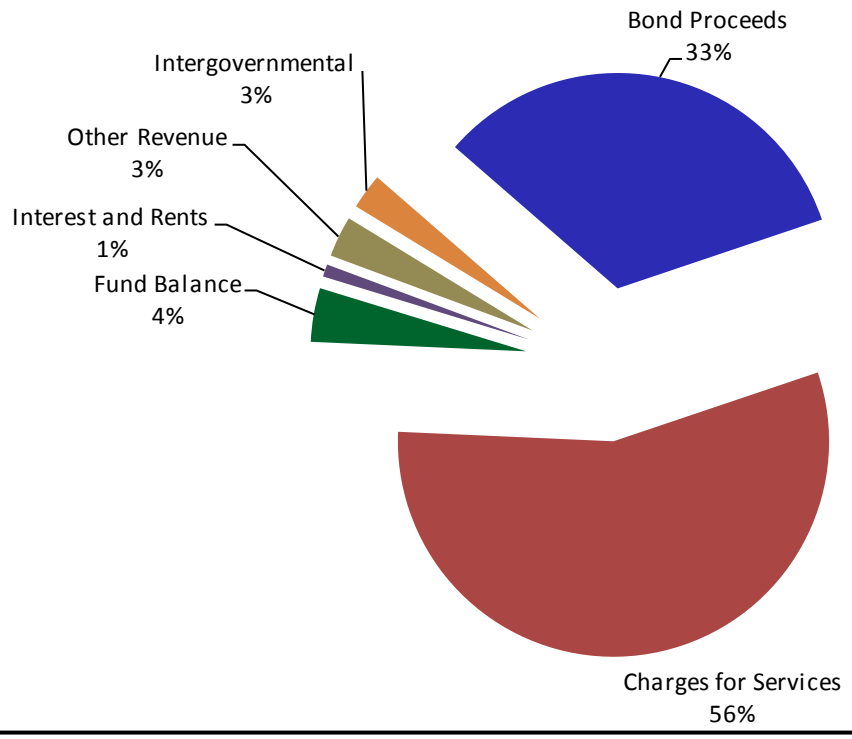
Sewer Fund
Revenue by Year



2019 and 2020: The fluctuations shown here are the result the inclusion of fund balance and bond proceeds as a revenue source for budget years 2019 and 2020. *Note:* any use of fund balance or bond proceeds is budgetary only and would not be shown in the actual columns (2014-2018) based on the nature of this being an enterprise fund.

Chart 13.

Sewer Fund
Revenue by Category



Graph 9.

Sewer Fund Expenditures by Year

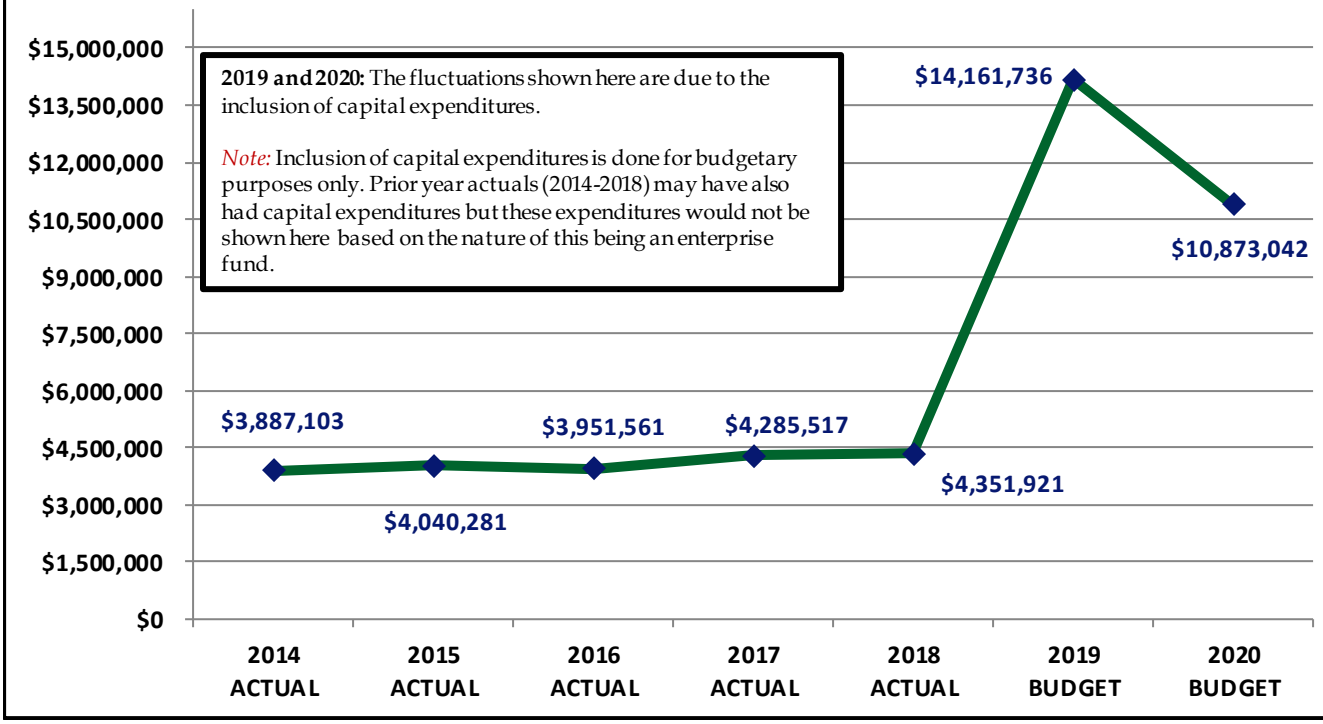
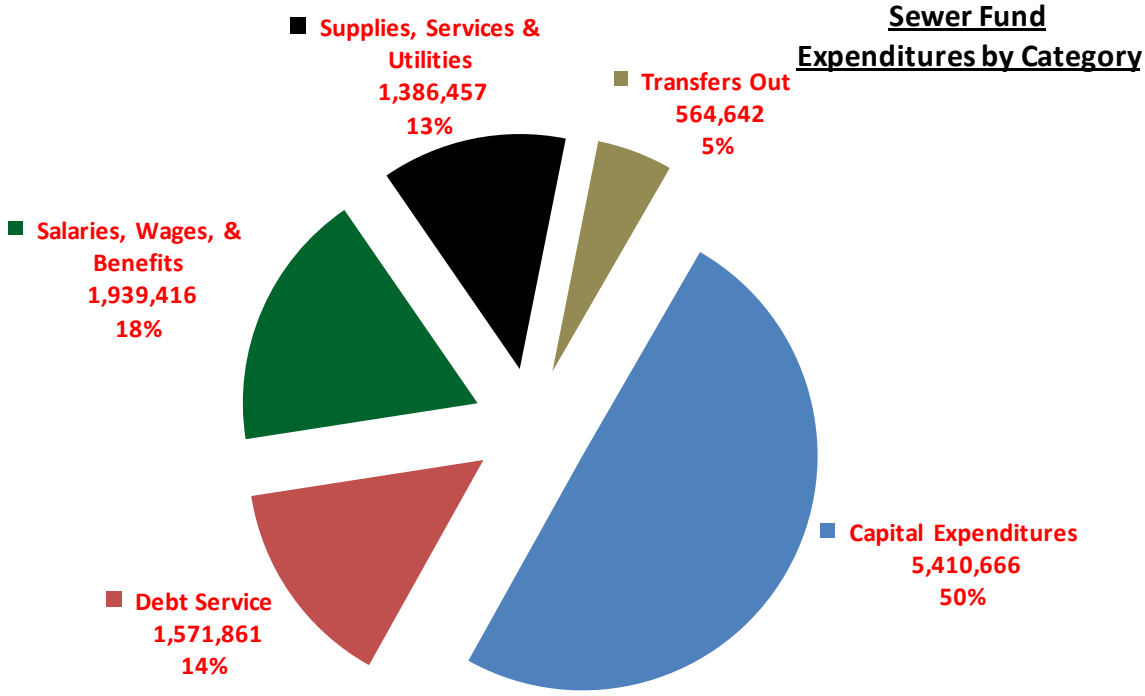


Chart 14.

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 $6.7 million is estimated to be received in 2020 from this revenue source. This pays for approximately 61.3% 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 2020, the sewer usage rate of $7.17 per 100 cubic feet of water usage will be increased to $7.41 per 100 cubic feet for water billed and charged on and after May 1, 2020, an increase of 3.35%. Sewer customers using less than 1,000 cubic feet of water in a quarter will pay $43.12 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 $1.3 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 2020 bond proceeds are estimated at $4.3 million shown as a mixture of fund balance and new debt proceeds.

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 2020 solid waste fund budget anticipates that revenues will increase by approximately 51.1% (net of fund balance) which can be attributed to the rate increase for solid waste collection.
- **Rate Increase:** In 2020 the cost for Solid Waste collection services will rise which will require a rate increase per trash bag of $2.10, increasing from $3.75 to $5.85.
- **Expenditures:** The 2020 solid waste fund budget anticipates that expenditures will increase by approximately 72.2% (net of capital expenditures) which is primarily attributed to anticipated increases in solid waste collection.

FINANCIAL SUMMARIES

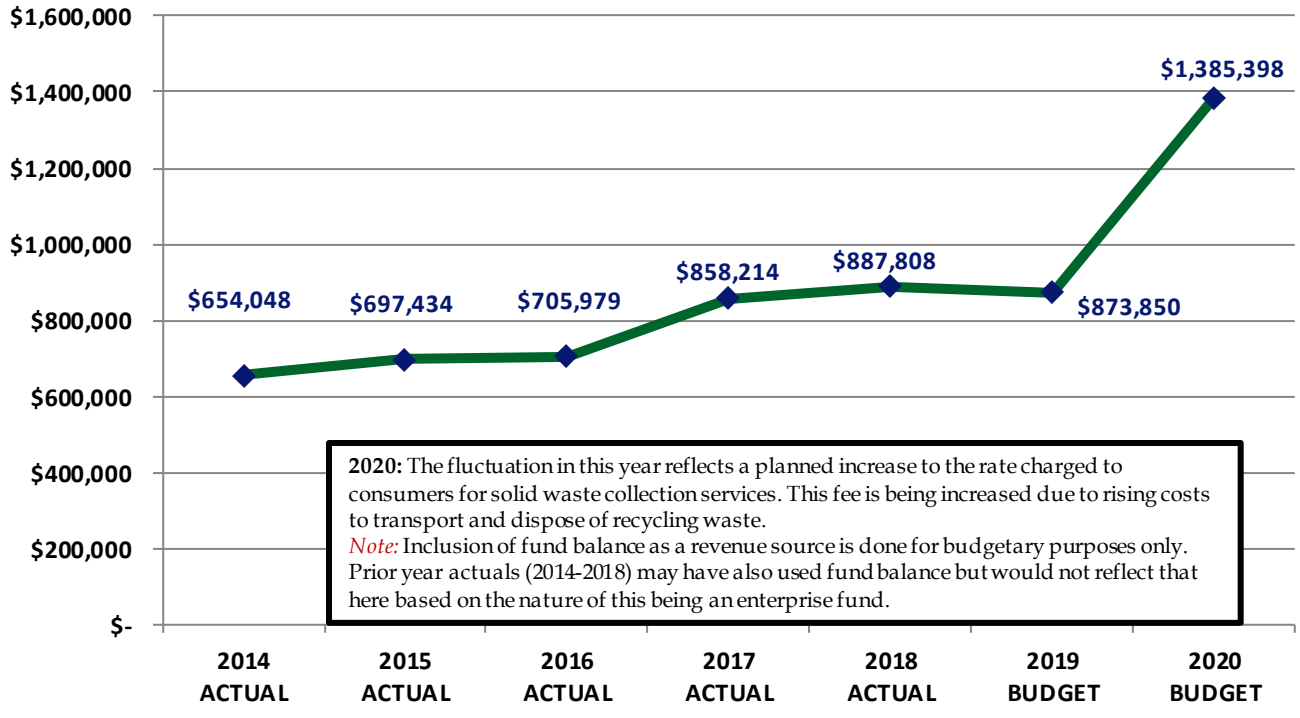
Table 15.

Solid Waste Fund Revenue & Expenditures

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Revenue							
Interest and Rents	43	30	236	935	4,198	650	1,150
Intergovernmental	42,465	39,938	35,146	46,971	45,959	42,700	42,700
Charges for Services	599,122	653,520	665,850	805,776	832,410	775,000	1,195,000
Other Revenue	12,418	3,946	4,747	4,532	4,441	4,000	4,000
Bond Proceeds	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	51,500	142,548
Total	654,048	697,434	705,979	858,214	887,008	873,850	1,385,398
Expenditures							
Salaries, Wages, & Benefits	14,644	17,145	15,980	17,133	32,665	26,950	33,213
Supplies, Services, & Utilities	642,129	642,664	682,778	667,026	704,007	722,985	1,287,285
Capital Expenditures	-	-	-	-	-	51,500	35,000
Debt Service	14	13	6	1,820	3,009	7,513	7,478
Transfers Out	20,068	22,622	22,145	25,202	26,743	23,449	22,422
Total	676,855	682,444	720,909	711,181	766,424	832,397	1,385,398

Graph 10.

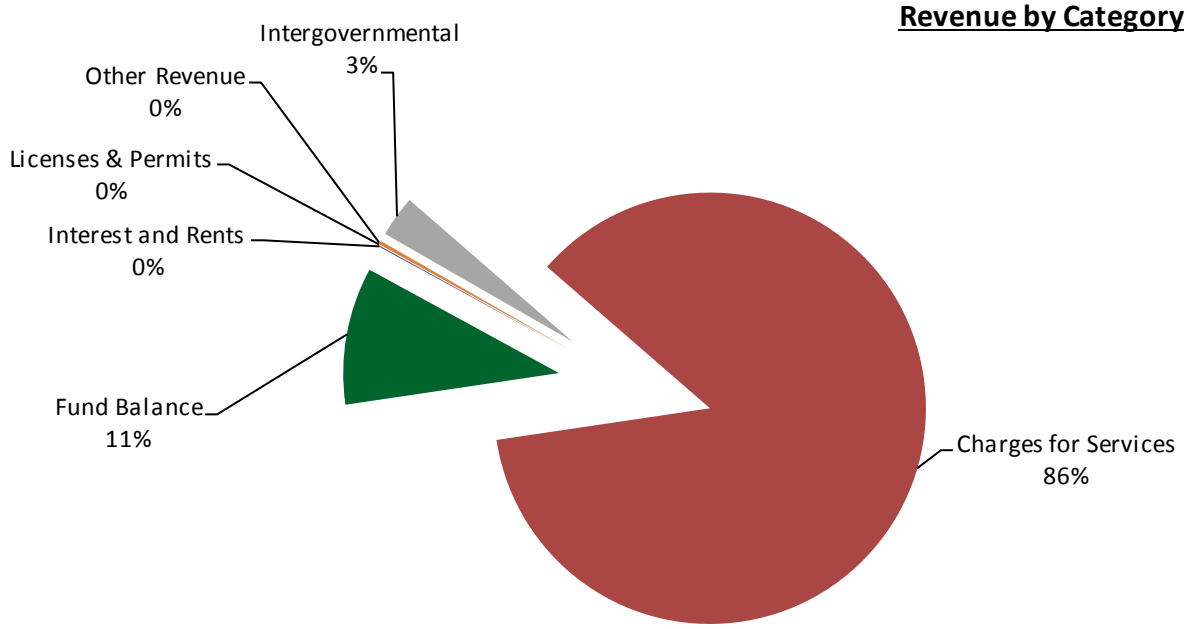
Solid Waste Fund Revenue by Year



2020: The fluctuation in this year reflects a planned increase to the rate charged to consumers for solid waste collection services. This fee is being increased due to rising costs to transport and dispose of recycling waste.
Note: Inclusion of fund balance as a revenue source is done for budgetary purposes only. Prior year actuals (2014-2018) may have also used fund balance but would not reflect that here based on the nature of this being an enterprise fund.

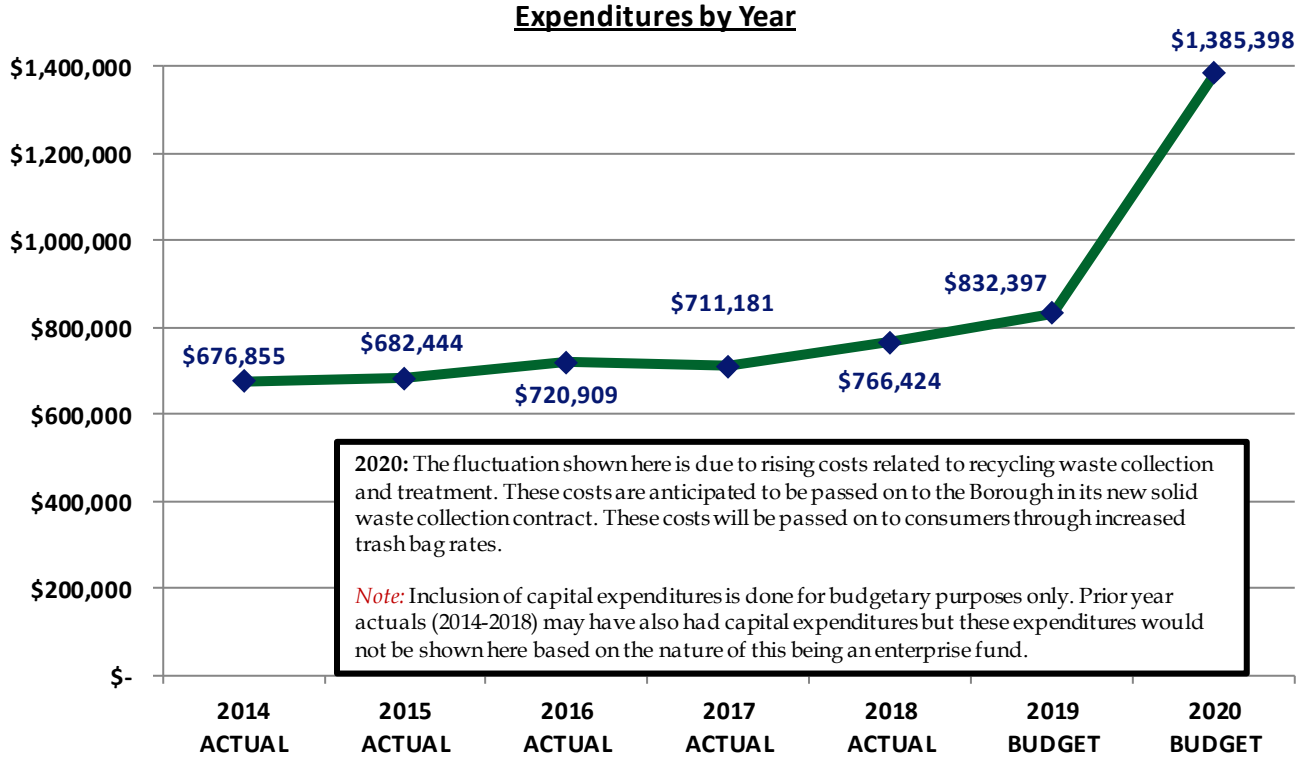
Chart 15.

Solid Waste Fund Revenue by Category



Graph 11.

Solid Waste Fund Expenditures by Year

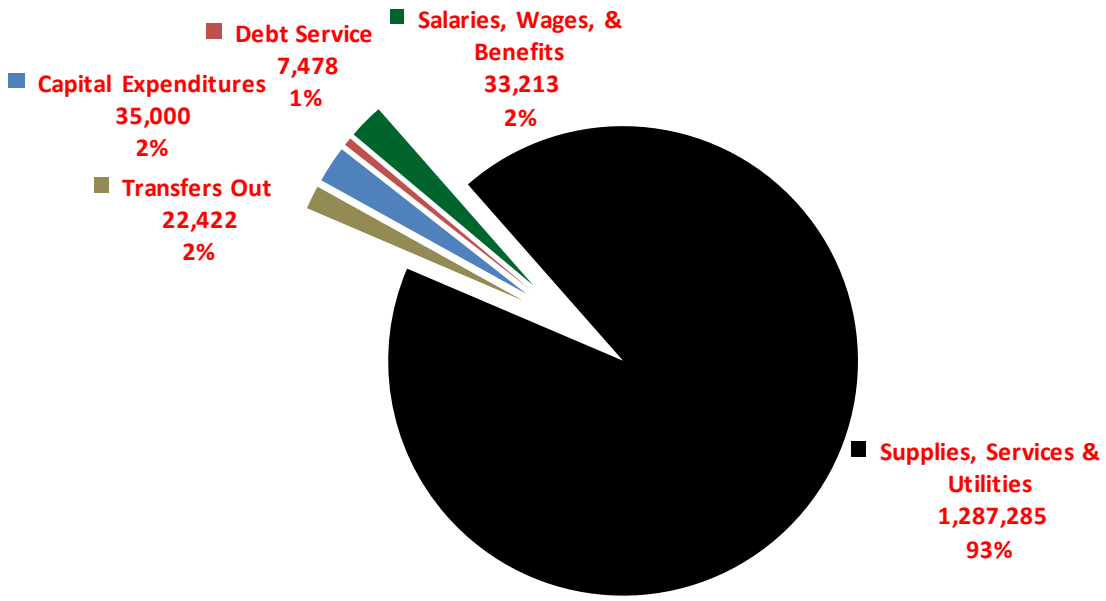


2020: The fluctuation shown here is due to rising costs related to recycling waste collection and treatment. These costs are anticipated to be passed on to the Borough in its new solid waste collection contract. These costs will be passed on to consumers through increased trash bag rates.

Note: Inclusion of capital expenditures is done for budgetary purposes only. Prior year actuals (2014-2018) 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 2020 the Borough will receive approximately $1,170,000 from the sale of approximately 200,000 trash bags.

   When Borough residents purchase trash bags at a cost of $5.85 per bag (an increase from the 2019 rate of $3.75), they are receiving a contracted trash service. The Borough periodically bids for the trash bags used for this program and for waste disposal. In 2020 the Borough will pay $0.31 per bag (an decrease from the 2019 rate of $0.355). The decrease shows here is due to changes made to the bag material. The cost of the contracted solide waste collection will be $5.68 per bag in 2020 (in increase from the 2019 rate of $2.72).

   For the convenience of its residents, the Borough has the following locations selling trash bags for $5.85 per bag: the Borough office; Giant Food Stores; Wal-Mart; Weis Markets; Nells Shurfine; Karns Food #1; CVS Stores; Carlisle Food Mart; Go 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 $66.00 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 2020 parking fund budget anticipates that revenues will decrease by approximately 2.3% (net of fund balance) which can be attributed to a decline in anticipated revenue from fines & forfeits and decrease in contributions from certain Parking Garage partners.
- **Expenditures:** The 2020 parking fund budget anticipates that expenditures will increase by approximately 3.5% which is primarily attributed to increased expensees related to wireless fees on the borough's new smart meters.
- **Capital Projects:** The parking fund incurs capital expenditures related to improving the parking garage to extend its life.

FINANCIAL SUMMARIES

Table 16.

Parking Fund Revenue & Expenditures

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Revenue							
Fines and Forfeits	107,766	85,787	105,834	109,616	91,000	106,000	90,000
Other Revenue	8,063	4,325	5,804	6,032	8,285	5,350	2,296
Charges for Services	504,869	543,407	565,444	570,960	645,387	593,600	590,124
Interest and Rents	52	1,120	3,067	5,736	18,523	10,100	16,100
Fund Balance	-	-	-	-	-	255,103	127,543
Total	620,750	634,639	680,149	692,344	763,195	970,153	826,063
Expenditures							
Salaries, Wages, & Benefits	124,141	124,849	124,643	129,177	134,661	166,168	151,199
Supplies, Services, & Utilities	172,350	214,375	203,941	193,608	175,449	285,675	297,190
Debt Service	23,479	28,747	26,989	31,560	29,592	115,403	141,689
Capital Expenditures	-	-	14,007	83,088	-	353,050	188,563
Transfers Out	66,443	47,622	47,145	25,202	34,806	48,449	47,422
Total	386,413	415,593	416,725	462,635	374,508	968,745	826,063

Graph 12.

Parking Fund
Revenue by Year

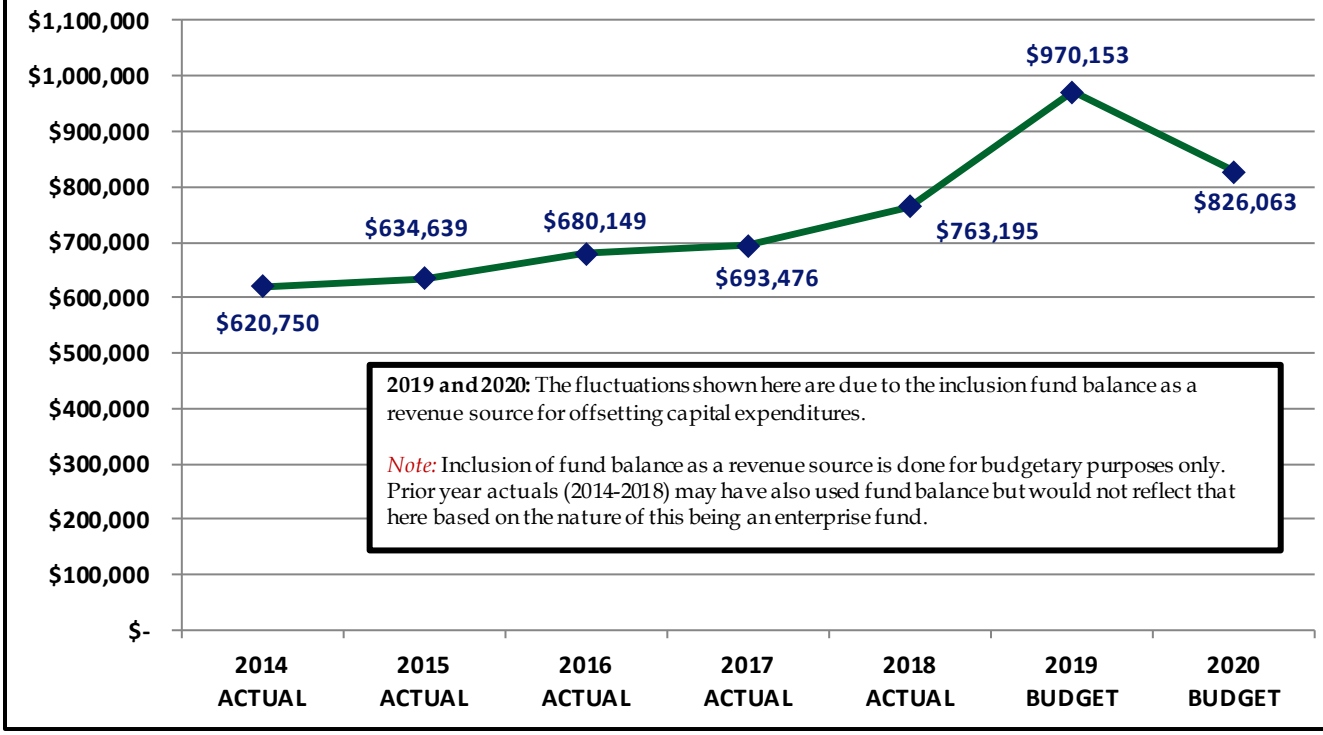
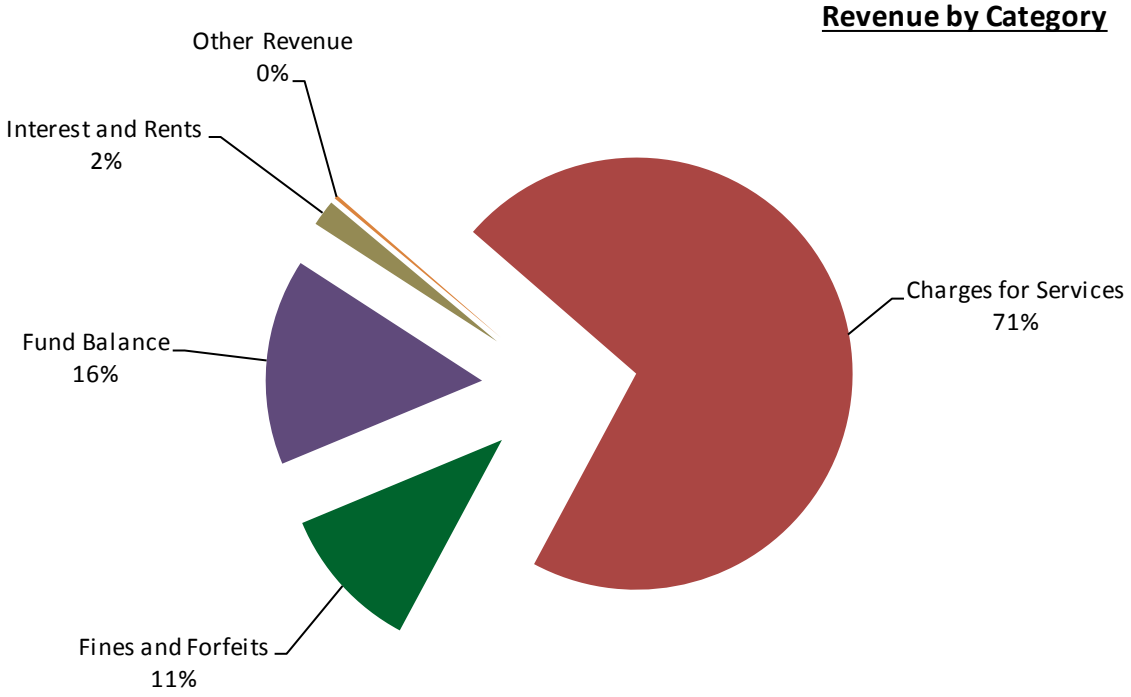


Chart 17.

Parking Fund
Revenue by Category



Graph 13.

Parking Fund
Expenditures by Year

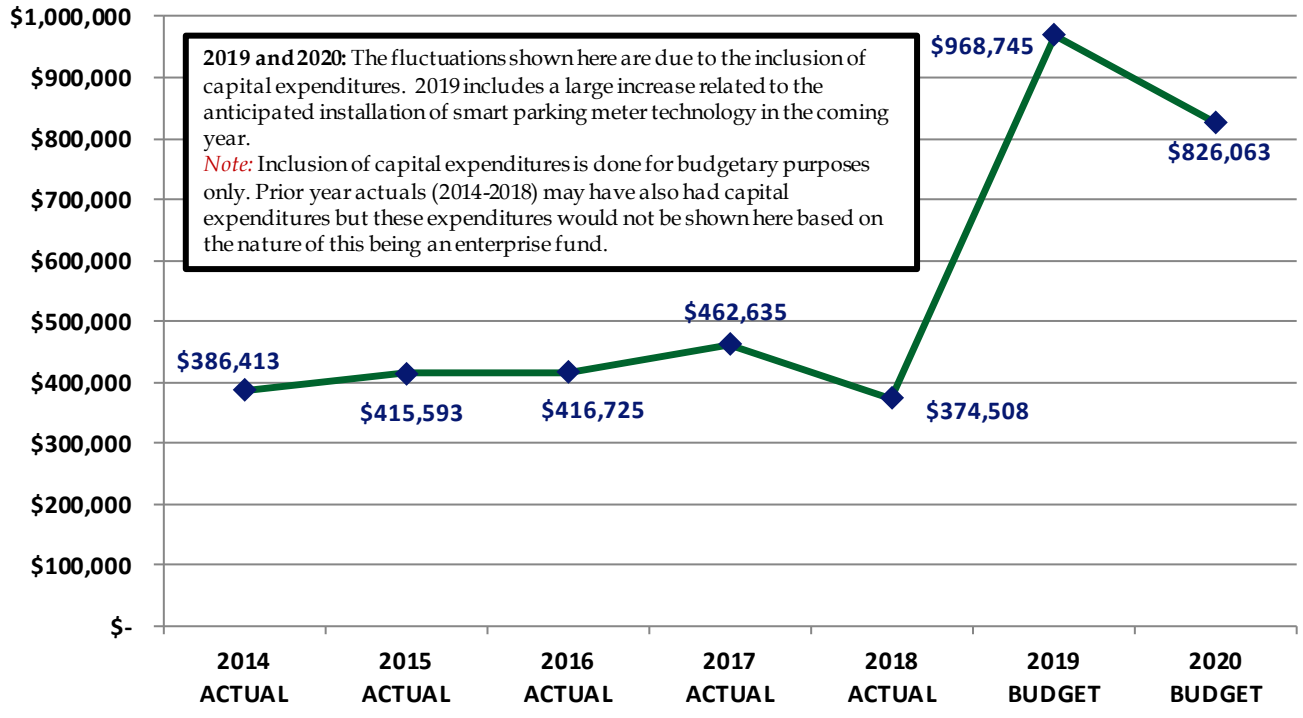
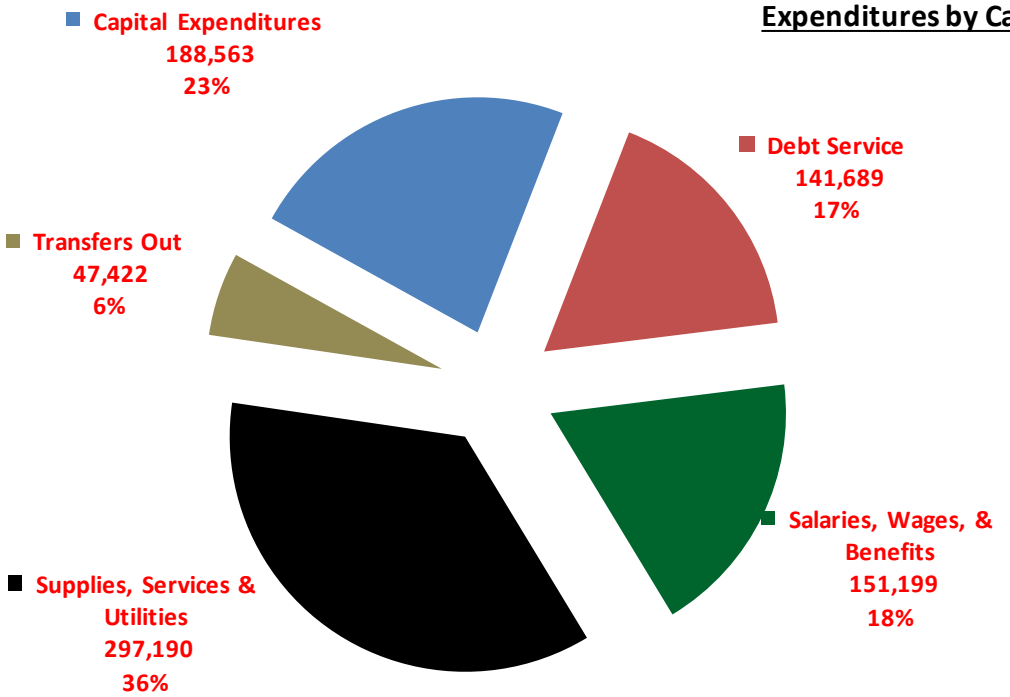


Chart 18.

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 $386,824 annually from the parking meters, including overtime parking revenue. A total of 783 meters are strategically placed within a 2-block radius of the intersection of Hanover and High streets, also known as the Square.

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

   - **Short-term zone** – 505 short-term meters are available on-street and 117 short-term meters are located in parking lots for public use. These meters are silver in color. Depending on how much time is needed, the public may insert the following cash denominations: $.05 for 4 minutes; $.10 for 8 minutes; $.35 for 28 minutes, and $.75 for 1 hour. A credit card option is available for a minimum of 1 hour at a rate of $1.15 per hour.

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

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

   ➢ ***Parking Garage***

   The Pomfret Street Parking Garage has been in operation since the fall of 1999. Currently, the Borough takes in approximately $204,300 annually from the parking garage. It features a total of 224 spaces that are available for a mix of general public and private uses:

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

- **Hotel Guests**. Parking in the garage is offered to hotel guests during their stay in Downtown Carlisle. The hotel incorporates a $4.65 per day parking fee into its daily rate. The revenue collected by the hotel is paid to the Borough on a monthly basis.
- **Jurors**. Parking in the garage is offered to those individuals who have been called for jury selection or to serve jury duty. The rate for jurors is $4.50 per day. The revenue collected by the Cumberland County and paid to the Borough on a monthly basis.

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

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

➢ ***Borough Owned Parking Lots***

The Borough receives approximately $92,000 annually from the Borough's 6 parking lots situated in the Downtown:

- **Pomfret Street Parking Lot** – Located ½ block from the Pomfret Street Parking Garage with 58 designated leased spaces, the spaces rent for $45 per month with a discounted six-month advance pay option available. The Pomfret Street lot also offers 16 silver (short term) parking meters for general public use. This lot is free to the public from 4:30 p.m. Friday to 7:00 a.m. Monday.

- **Liberty Avenue Parking Lot** – Located behind the Courthouse Commons and Employment Skills Center with 28 designated leased spaces, the spaces rent for $45 per month with a discounted six-month advance pay option available. This lot is free to the public Monday through Friday from 4:30 p.m. to 7:00 a.m. and all day Saturday and Sunday.

- **East Louther Street South Parking Lot** – Located to the rear of Bedford Street Antiques with 28 designated leased spaces, the spaces rent for $45 per month with a discounted six-month advance pay option available. The East Louther Street South lot also offers 25 silver (short term) parking meters for general public use. This lot is free to the public Monday through Friday from 4:30 p.m. to 7:00 a.m. and all day Saturday and Sunday.

- **East Louther Street North Parking Lot** – Located to the rear of the old "Farmers Market" Building with 40 designated leased spaces, the spaces rent for $35 per month with a discounted six-month and twelve-month advance pay option available. The East Louther Street North lot also offers 13 silver (short term) parking meters for general public use. This lot is free to the public Monday through Friday from 4:30 p.m. to 7:00 a.m. and all day Saturday and Sunday.

- **<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 2020 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

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Revenue							
Intergovernmental	-	-	-	1,059,740	273,491	4,051,502	5,133,343
Other Revenue	-	-	-	10,000	34,671	4,799,267	25,000
Interest and Rents	-	-	-	14,383	10,209	3,500	10,000
Transfers In	-	-	-	3,012,166	211,090	673,127	691,371
Bond Proceeds	-	-	-	2,236,968	1,170,005	-	-
Fund Balance	-	-	-	-	-	1,394,077	632,851
Total	-	-	-	6,333,257	1,699,466	10,921,473	6,492,565
Expenditures							
Debt Service	-	-	-	39,779	229,545	279,621	279,621
Capital Expenditures	-	-	-	3,846,900	2,588,803	10,591,852	6,162,944
Transfers Out	-	-	-	-	-	50,000	50,000
Total	-	-	-	3,886,679	2,818,348	10,921,473	6,492,565

Chart 19.

Capital Projects Fund Revenue by Category

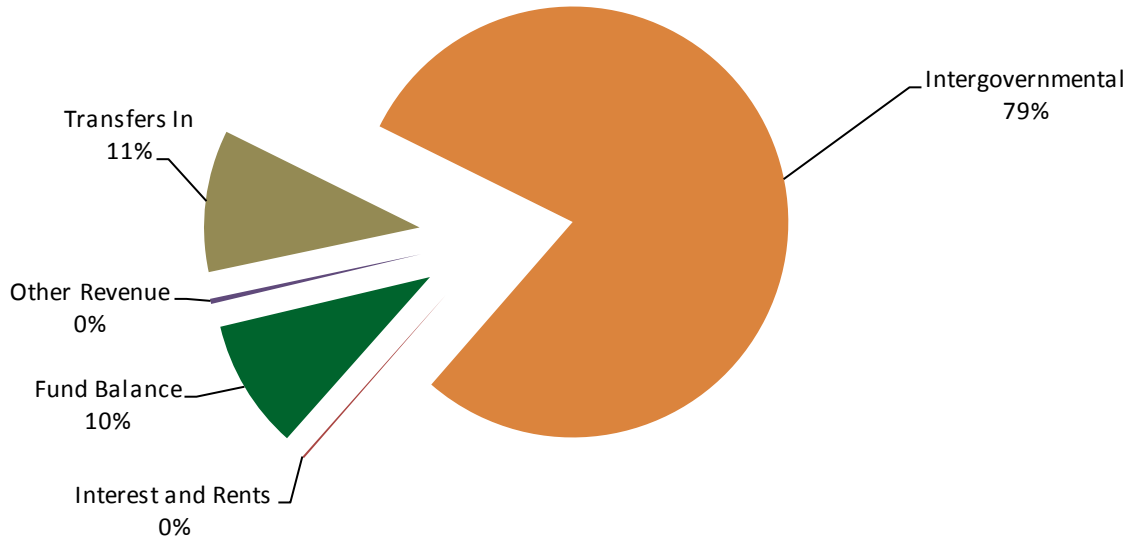
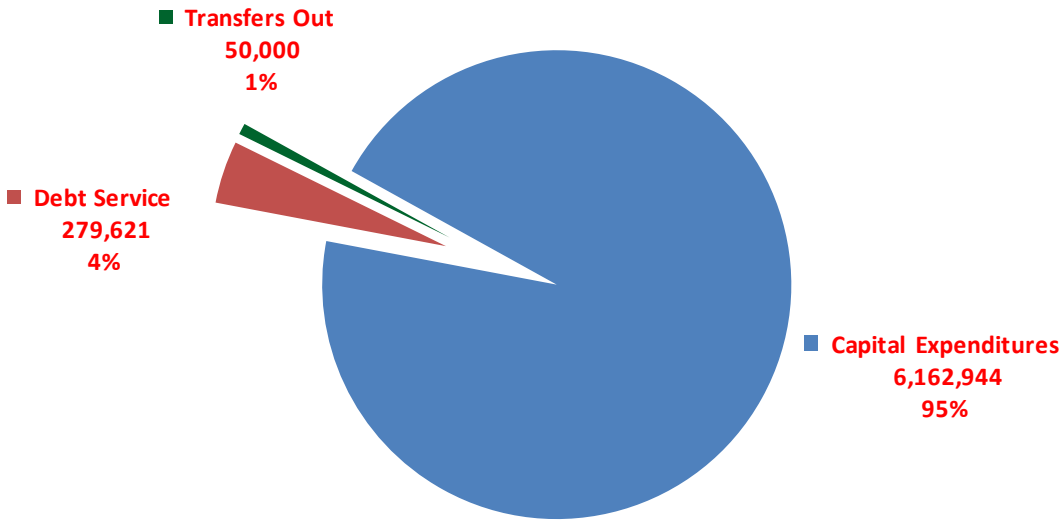


Chart 20.

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

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Revenue							
Fund Balance	-	-	-	-	-	722,000	98,572
Interest and Rents	261	681	6,686	13,673	29,575	11,000	11,000
Intergovernmental	388,260	427,703	499,397	522,601	552,909	553,000	540,428
Total	388,521	428,384	506,083	536,274	582,484	1,286,000	650,000
Expenditures							
Supplies, Services, & Utilities	382,814	268,177	539,059	-	-	-	-
Capital Expenditures	-	-	-	469,996	461,801	1,286,000	650,000
Total	382,814	268,177	539,059	469,996	461,801	1,286,000	650,000

Graph 14.

Highway Aid Fund Revenue by Year

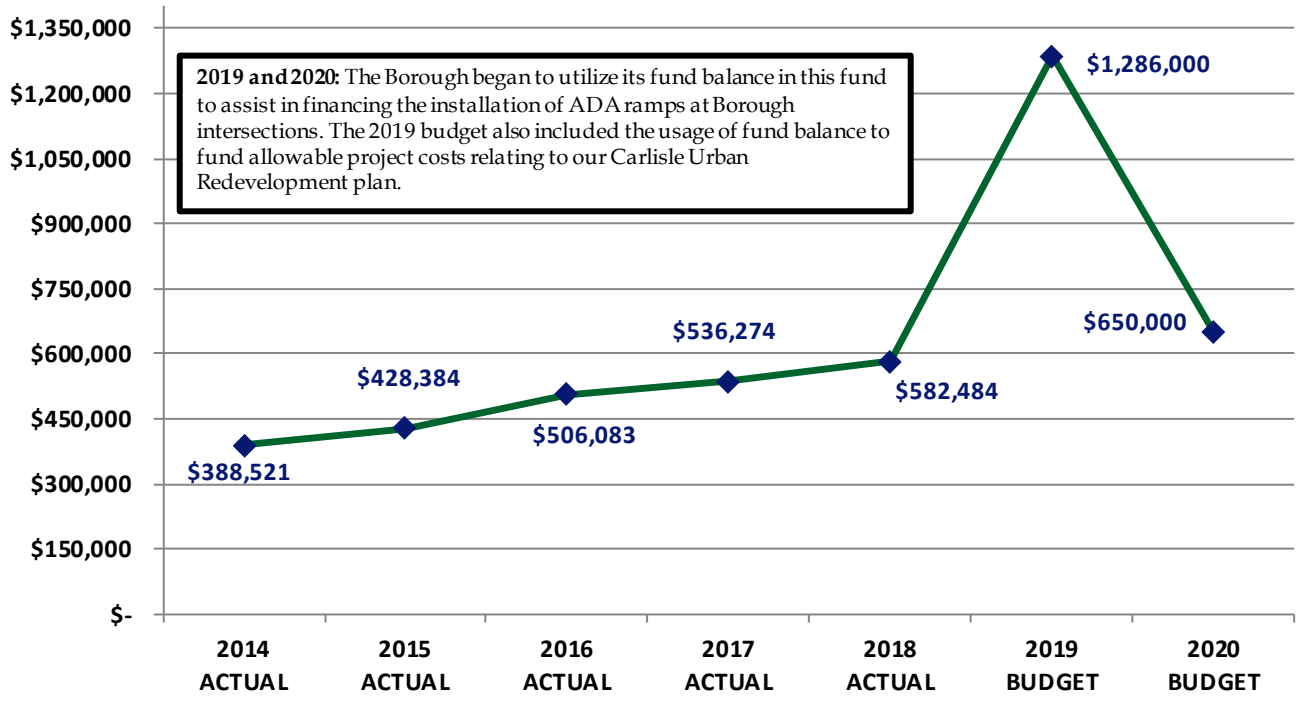
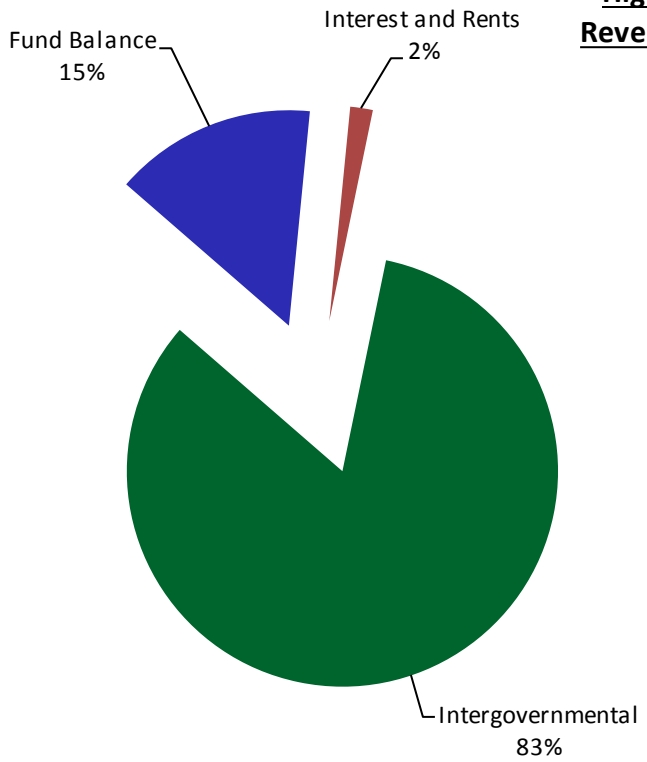


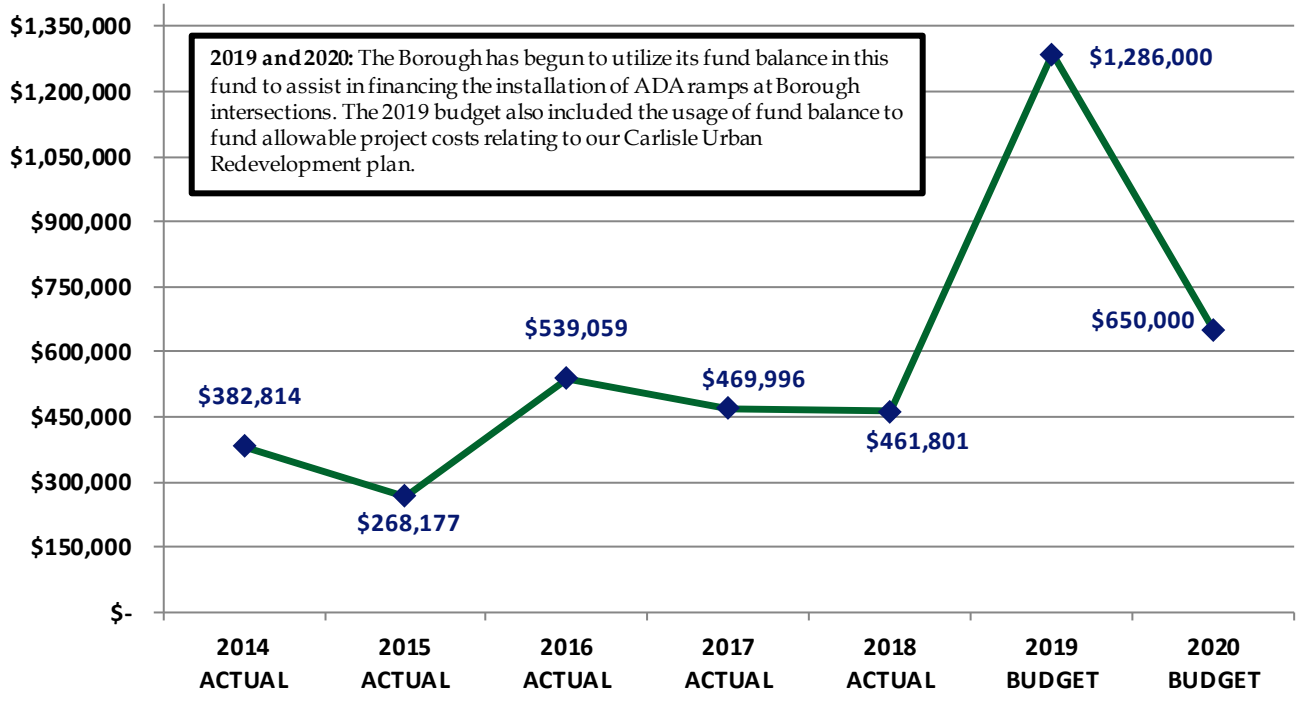
Chart 21.

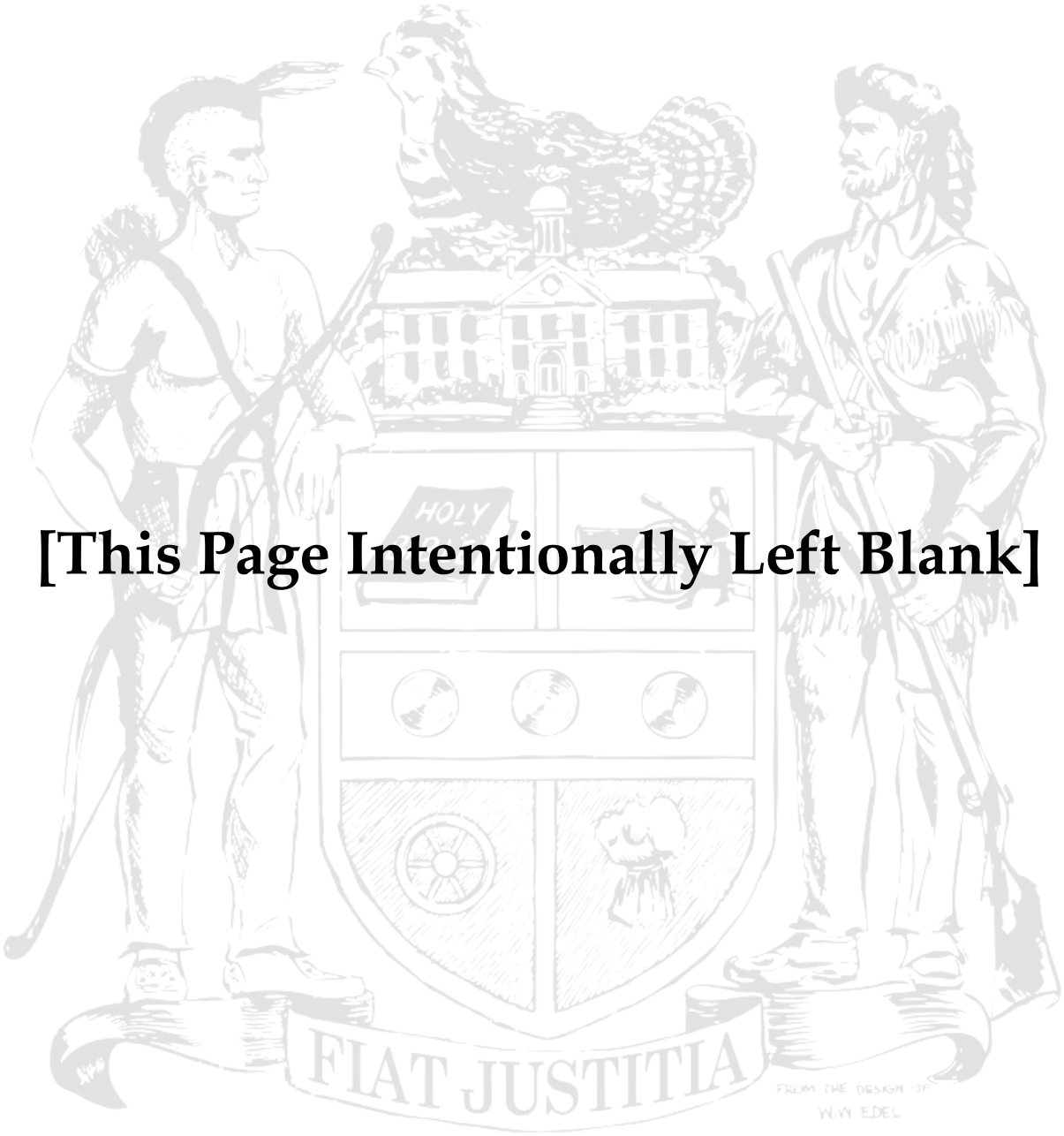
Highway Aid Fund Revenue by Category



Graph 15.

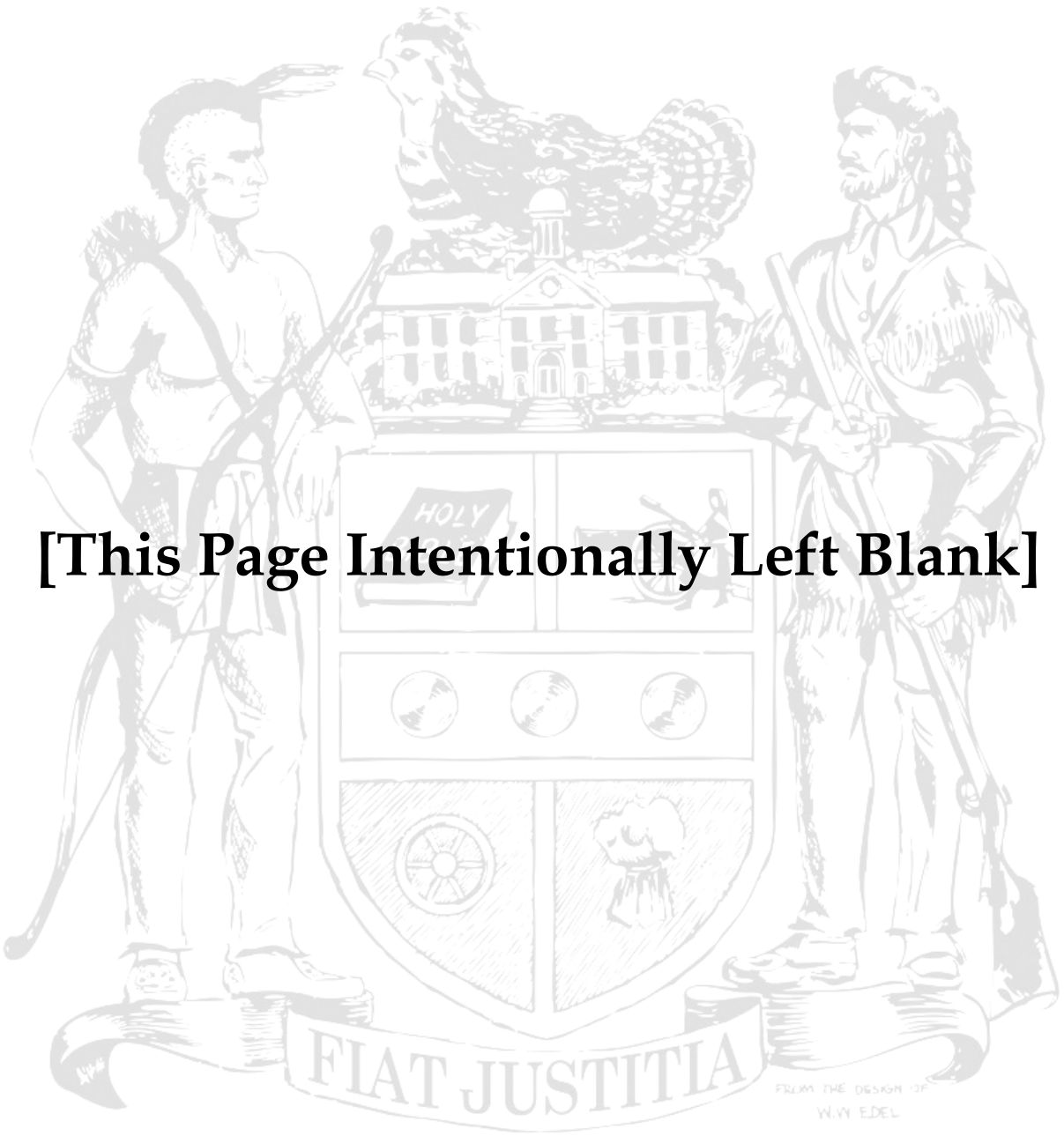
Highway Aid Fund Expenditures by Year





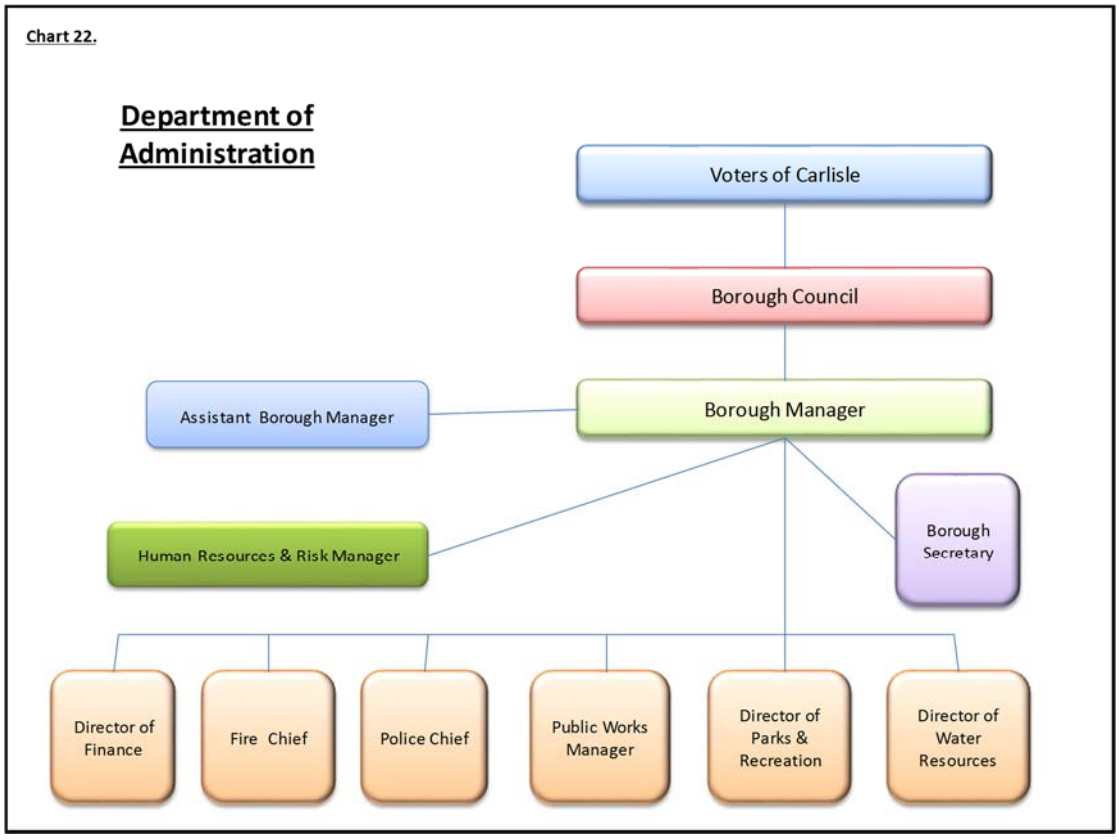
[This Page Intentionally Left Blank]

OPERATING BUDGETS



[This Page Intentionally Left Blank]

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**	$1,552,564
Legal Services	Personnel	**Operating Budget**	$1,532,564
Property & Casualty Insurance		**Capital Budget**	$20,000
		Full-Time Employees	5

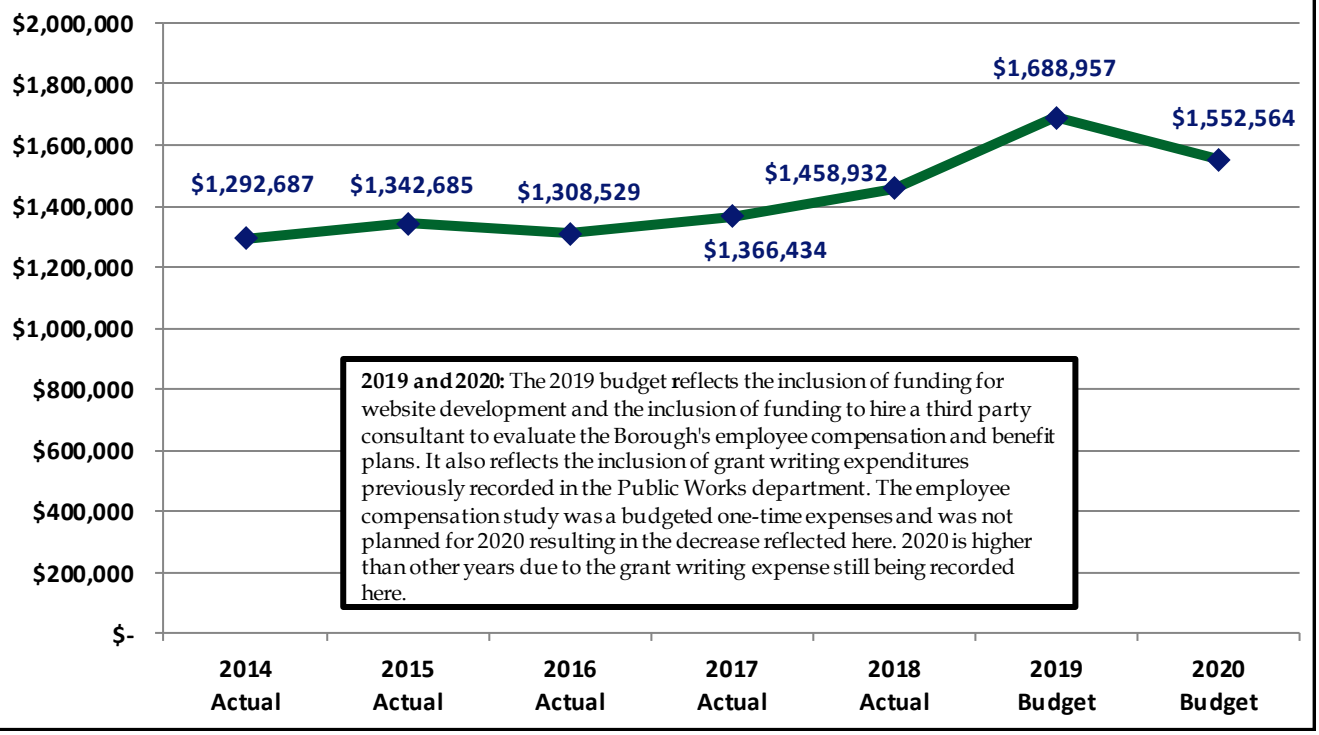
Table 19.

Department of Administration Expenditures

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Borough Council							
Operating Expenditures	118,191	120,290	92,261	88,874	121,637	176,424	164,708
Capital Expenditures	-	-	-	-	-	-	-
Total	**118,191**	**120,290**	**92,261**	**88,874**	**121,637**	**176,424**	**164,708**
Manager's Office							
Operating Expenditures	341,063	348,053	358,735	392,859	426,406	456,920	439,936
Capital Expenditures	-	-	-	-	-	-	-
Total	**341,063**	**348,053**	**358,735**	**392,859**	**426,406**	**456,920**	**439,936**
Legal Services							
Operating Expenditures	112,187	155,371	161,859	233,660	179,034	156,500	135,000
Capital Expenditures	-	-	-	-	-	-	-
Total	**112,187**	**155,371**	**161,859**	**233,660**	**179,034**	**156,500**	**135,000**
Personnel							
Operating Expenditures	118,843	140,888	118,054	114,074	121,501	183,117	129,640
Capital Expenditures	-	-	-	-	-	-	-
Total	**118,843**	**140,888**	**118,054**	**114,074**	**121,501**	**183,117**	**129,640**
Information Technology							
Operating Expenditures	200,158	218,499	211,783	200,522	232,155	305,780	262,225
Capital Expenditures	-	14,490	28,850	-	17,925	19,000	20,000
Total	**200,158**	**232,989**	**240,633**	**200,522**	**250,080**	**324,780**	**282,225**
Outside Agencies							
Operating Expenditures	118,650	129,500	121,231	107,618	122,527	123,100	123,100
Capital Expenditures	-	-	-	-	-	-	-
Total	**118,650**	**129,500**	**121,231**	**107,618**	**122,527**	**123,100**	**123,100**
Property & Casualty Insurance							
Operating Expenditures	283,595	215,594	215,756	228,827	237,747	268,116	277,955
Capital Expenditures	-	-	-	-	-	-	-
Total	**283,595**	**215,594**	**215,756**	**228,827**	**237,747**	**268,116**	**277,955**
Total	**1,292,687**	**1,342,685**	**1,308,529**	**1,366,434**	**1,458,932**	**1,688,957**	**1,552,564**

Graph 16.

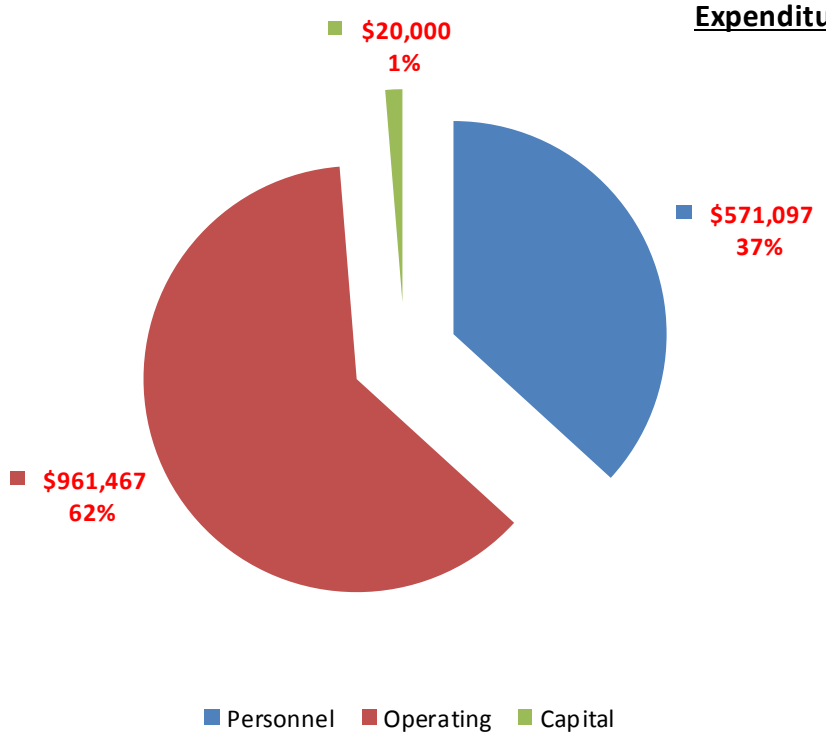
Department of Administration
Total Expenditures by Year

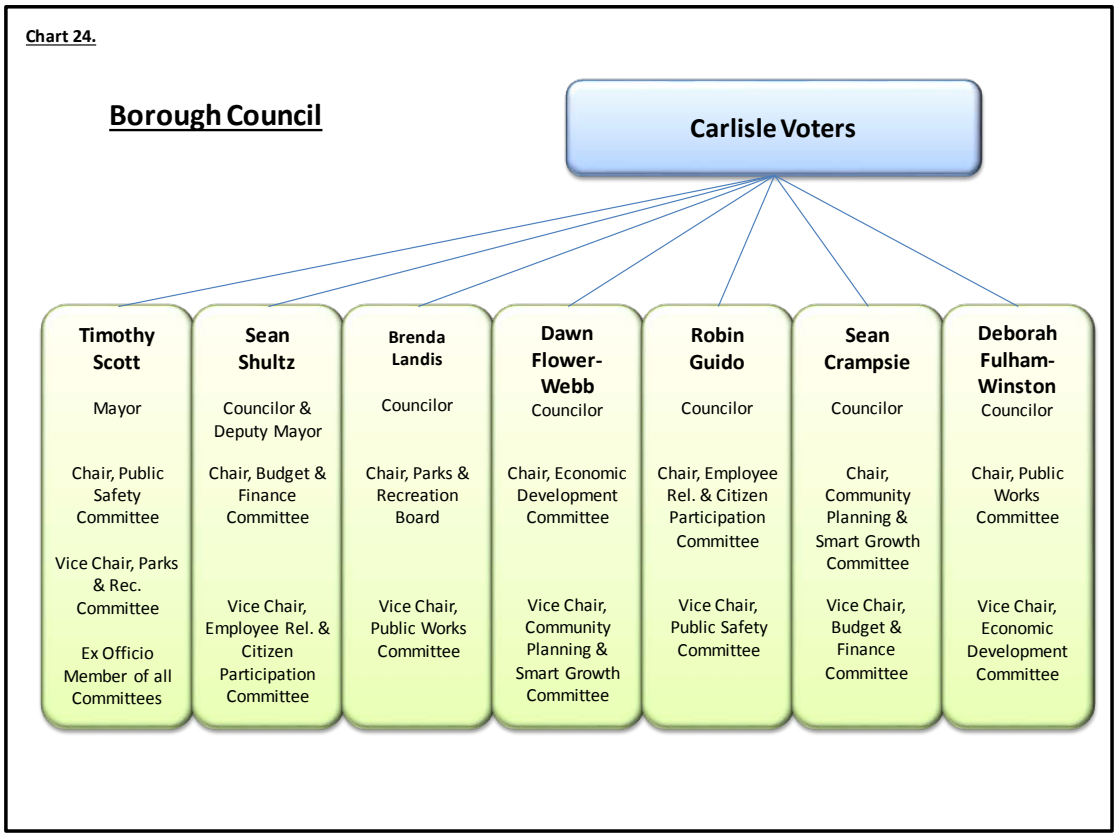


2019 and 2020: The 2019 budget reflects the inclusion of funding for website development and the inclusion of funding to hire a third party consultant to evaluate the Borough's employee compensation and benefit plans. It also reflects the inclusion of grant writing expenditures previously recorded in the Public Works department. The employee compensation study was a budgeted one-time expenses and was not planned for 2020 resulting in the decrease reflected here. 2020 is higher than other years due to the grant writing expense still being recorded here.

Chart 23.

Department of Administration
Expenditures by Category





FUNCTION OVERVIEW

Function Snapshot	
Department	Administration
Applicable Funds	General
Budget In Total	$164,708
Operating Budget	$164,708
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

2019 ACCOMPLISHMENTS:

- continued the implementation of the Carlisle Urban Redevelopment Plan (CURP)
  - ✓ former Tyco site development plan approval
  - ✓ Urban Mixed Use re-zoning approval
  - ✓ Carlisle Connectivity strategies (TIGER and Multi-Modal Grant executions)
- adopted the Comprehensive Plan
- adopted the Five-Year Consolidated Plan & PY 2019 Action Plan to fund housing, community development and economic development with the Borough of Carlisle

- advanced affordable housing initiatives
  - ✓ HOME fund grant acceptance to address blight through the demolition and construction of two homes that shall be offered to first-time homebuyers
  - ✓ approved 42 dwelling units and clubhouse for income eligible tenancy, with eventual resale opportunities afforded to LMI households
  - ✓ authorized the release of sales proceeds from former "Pride Projects" to be used for the renovation and resale of 149 North Pitt Street
- explored and/or adopted programs aimed to address certain public nuisances
  - ✓ rental inspection program
  - ✓ public nuisance ordinance
- supported and advanced downtown revitalization initiatives including:
  - ✓ Downtown Carlisle Association financial support and board representation
  - ✓ execution of small business loans and façade grants
  - ✓ continuance of Borough-sponsored downtown events
  - ✓ approval of public art initiatives
- supported various revitalization and economic development strategies/initiatives including but not limited to:
  - ✓ approval of the YMCA's land development plan that shall provide additional recreational opportunities to the community
  - ✓ the endorsement of the Central Pennsylvania Youth Ballet's Redevelopment Assistance Capital Budget (RACP) grant
  - ✓ approval of the Central Pennsylvania Youth Ballet's development plan that shall enhance and support programming needs
- committed to the protection and preservation of historic assets
  - ✓ the Borough of Carlisle's Certified Local Government certification renewal
- adopted the 2020 General Fund and Proprietary Fund Budgets
- advanced public information and government transparency through the use of social media and encouraging community engagement and dialog
- continued the dedication of funding for necessary infrastructure improvements

2020 GOALS

- explore the merits of expanding Carlisle's Historic District
- continue to dedicate funding for necessary infrastructure improvements
- continue to encourage an environment of economic development and growth through revitalization and tax building initiatives/strategies
- continue to pursue options to use renewable energy for Borough consumption
- continue to foster collaboration among and between the Borough of Carlisle organization, community stakeholders, and citizenry

Graph 17.

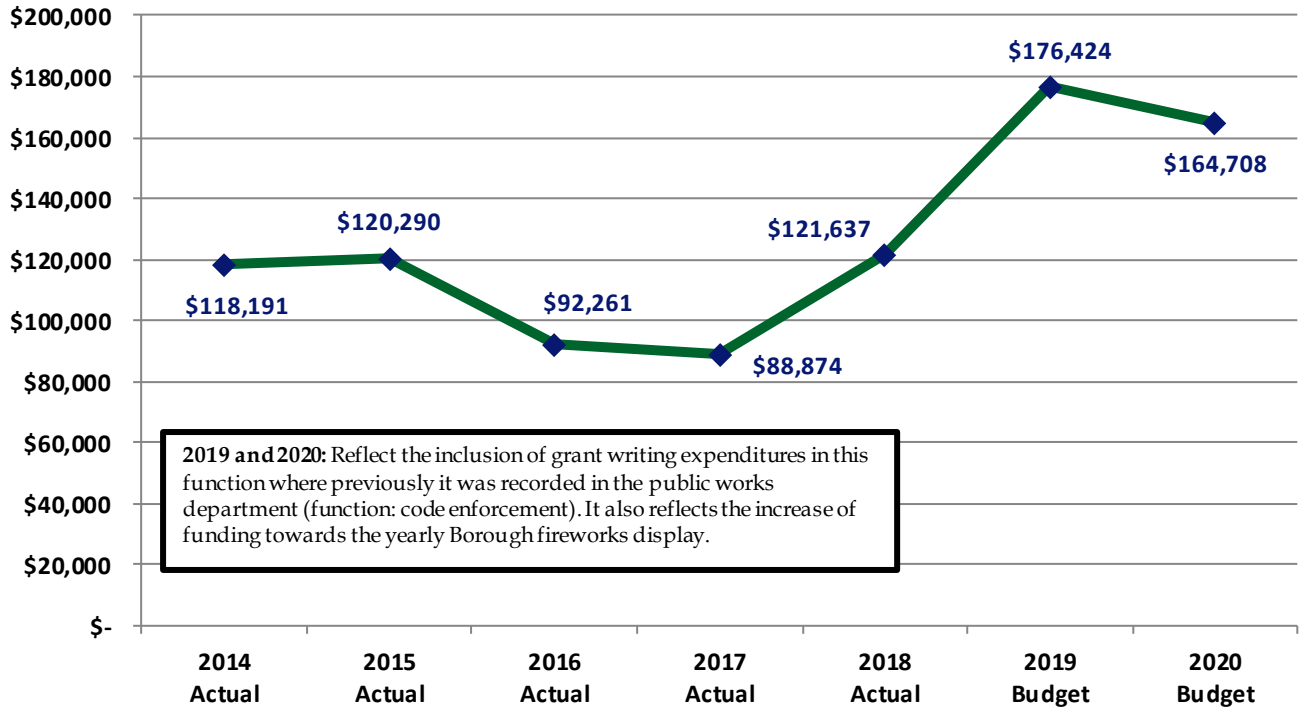
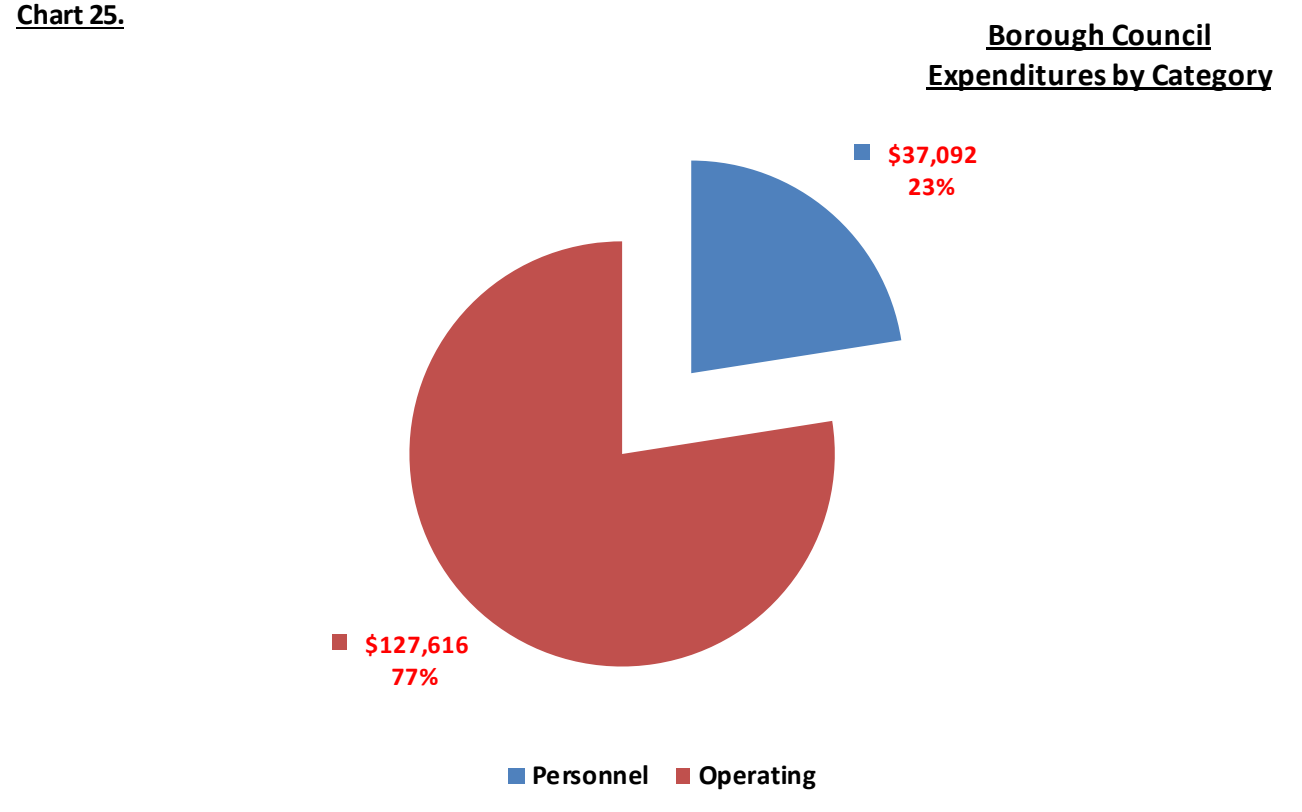


Chart 25.



FUNCTION OVERVIEW

Function Snapshot	
Department	Administration
Applicable Funds	General Fund Parking Fund
Budget In Total	$980,261
Operating Budget	$960,261
Capital Budget	$20,000
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, Public Information, the implementation of the Carlisle Urban Redevelopment Plan and the Community Development Block Grant Program (CDBG).

SERVICES PERFORMED:

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

BUDGETARY ACTIVITIES

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

2019 ACCOMPLISHMENTS

- finalized Carlisle's Comprehensive Plan Update
- restructured the Borough's Public Works Field Operations Department
- implemented a storm water utility program and outreach
- facilitated the Carlisle Urban Redevelopment Plan (CURP) implementation
- concluded the EPA Brownfield Assessment Program
- continued the design and engineering of transportation and stormwater improvements for the redevelopment of existing brownfields
- continued the sewer and water repair, rehabilitation and replacement program
- advanced an in-house evaluation of the Borough's employee compensation plan
- entered negotiations with the Collective Bargaining Association
- pursued grant funding options for Borough Hall renovations
- advanced the Borough's public information strategy (social media, messaging, etc.)
- created a more interactive and user-friendly website and an elevated level of transparency that will launch in 2020
- advanced the Borough's rental ordinance/housing inventory standard objective
- advanced the Borough's affordable housing objective
- implemented mandatory training for cybersecurity and other security measures
- hired and/or promoted staff in key areas of code enforcement and utility services

2020 GOALS

- provide a 2021 balanced budget to Borough Council
- continue implementation of the Carlisle Urban Redevelopment Plan including the TIF
- advance the Borough's Wellness Program
- continue a multi-year review to identify potential opportunities and problems the organization faces to ensure that the Borough remains financial stable in the short and long term
- continue the repair, rehabilitation, and replacement of Borough infrastructure that includes a public education component
- facilitate government advocacy
- seek creative solutions to build the Borough's tax base and improve revenue sources
- continue to pursue sustainable/renewable energy options that can benefit the community
- review and recommend potential modifications regarding stormwater mitigation
- continue to advance Borough Hall renovations
- explore potential restructuring select departments for better efficiency and effectiveness in the delivery of services
- 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

Graph 18.

Manager's Office
Operating Expenditures by Year

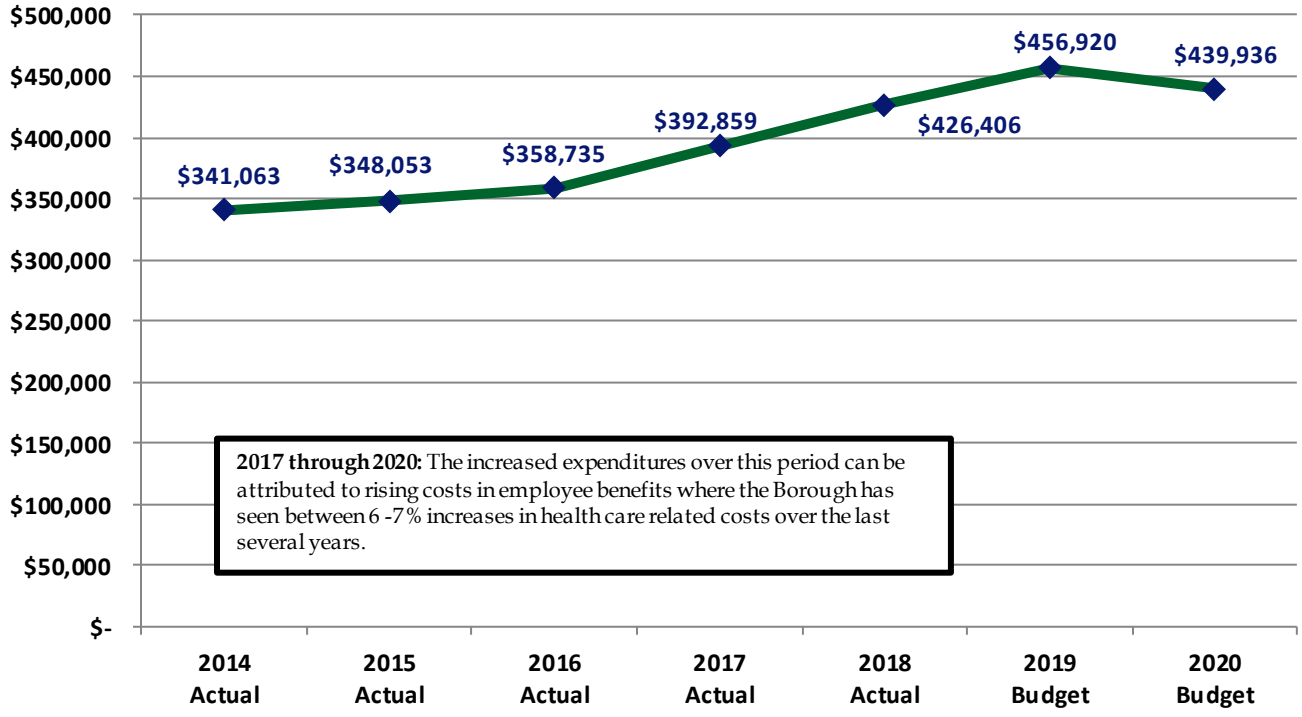
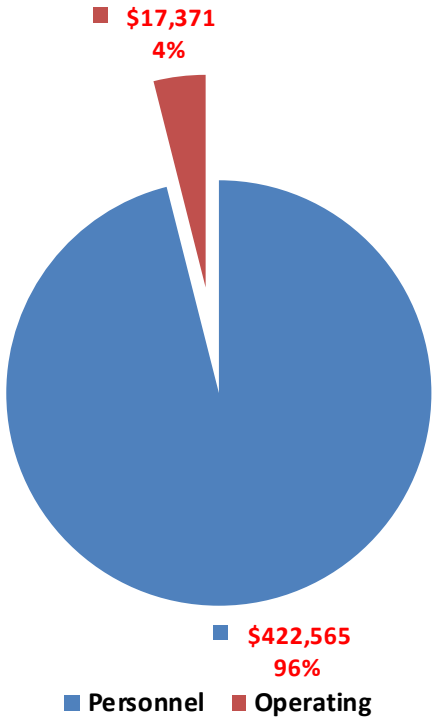


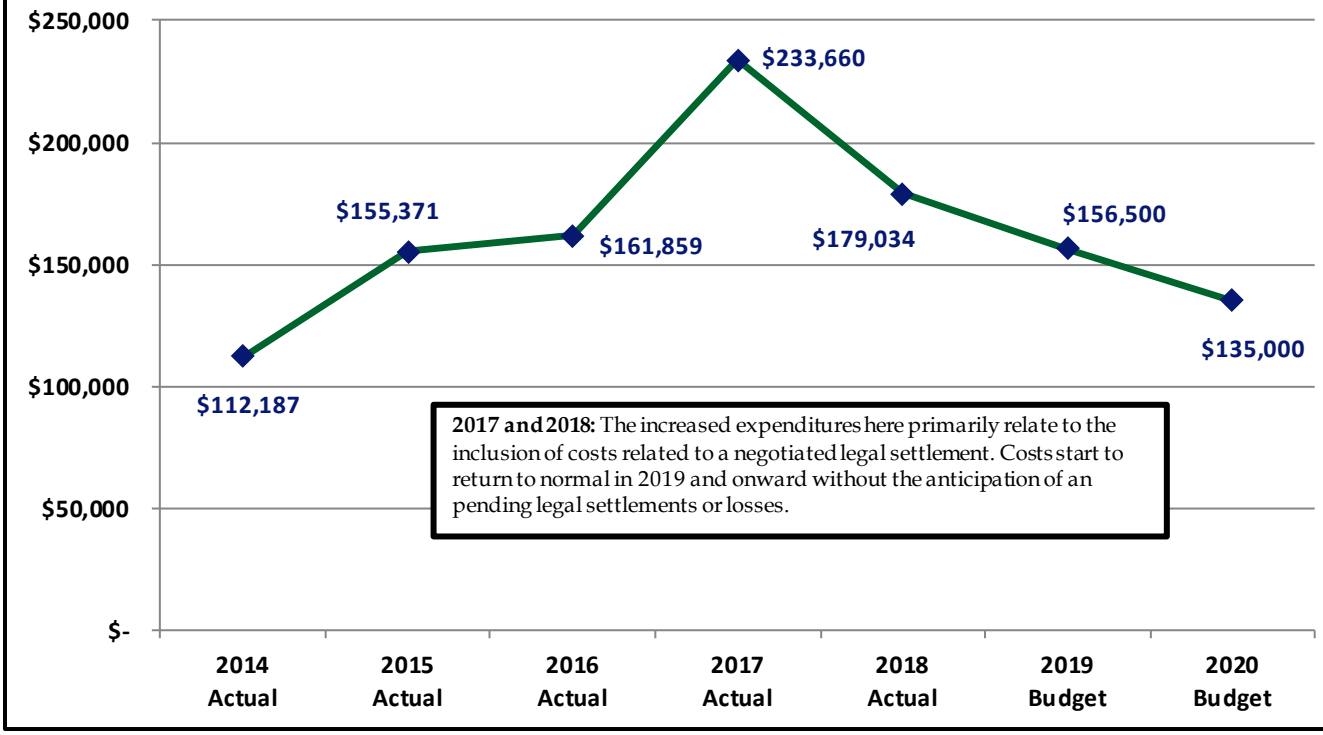
Chart 26.

Manager's Office
Expenditures by Category



Graph 19.

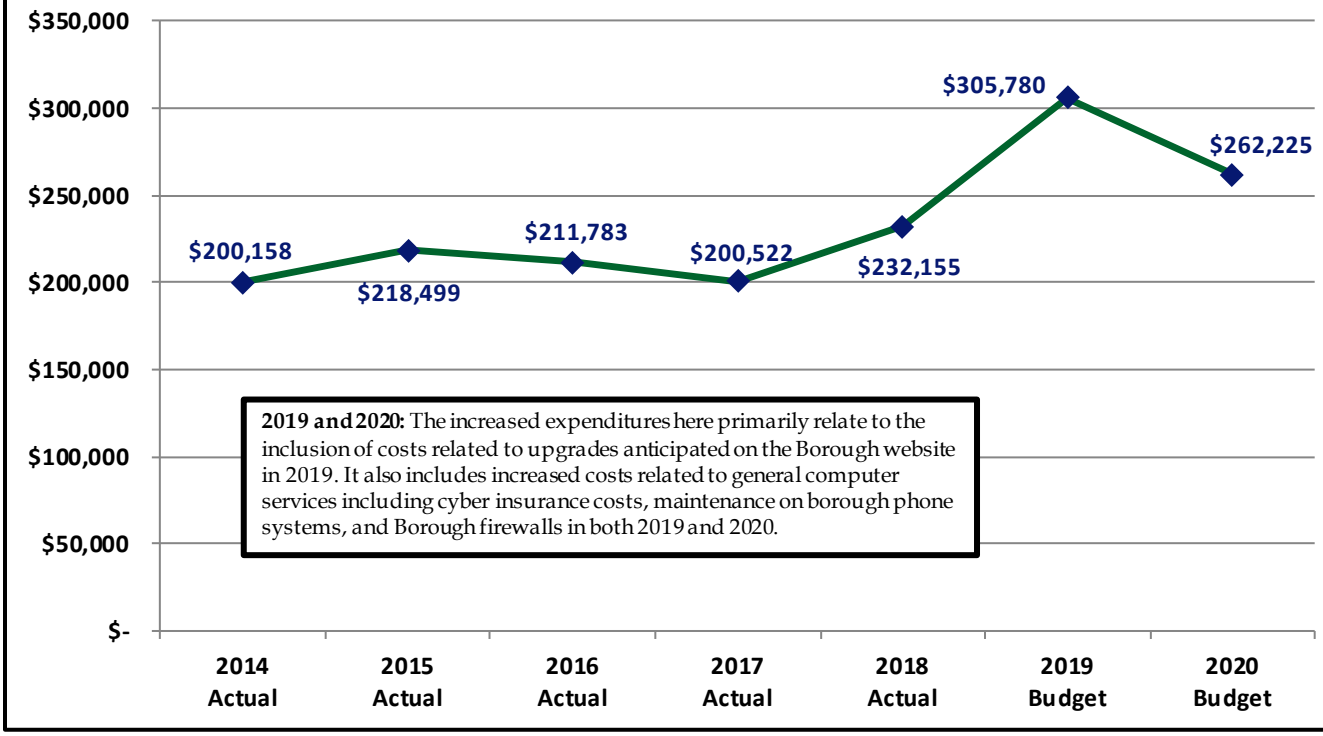
Legal
Operating Expenditures by Year



2017 and 2018: The increased expenditures here primarily relate to the inclusion of costs related to a negotiated legal settlement. Costs start to return to normal in 2019 and onward without the anticipation of an pending legal settlements or losses.

Graph 20.

Information Technology
Operating Expenditures by Year



2019 and 2020: The increased expenditures here primarily relate to the inclusion of costs related to upgrades anticipated on the Borough website in 2019. It also includes increased costs related to general computer services including cyber insurance costs, maintenance on borough phone systems, and Borough firewalls in both 2019 and 2020.

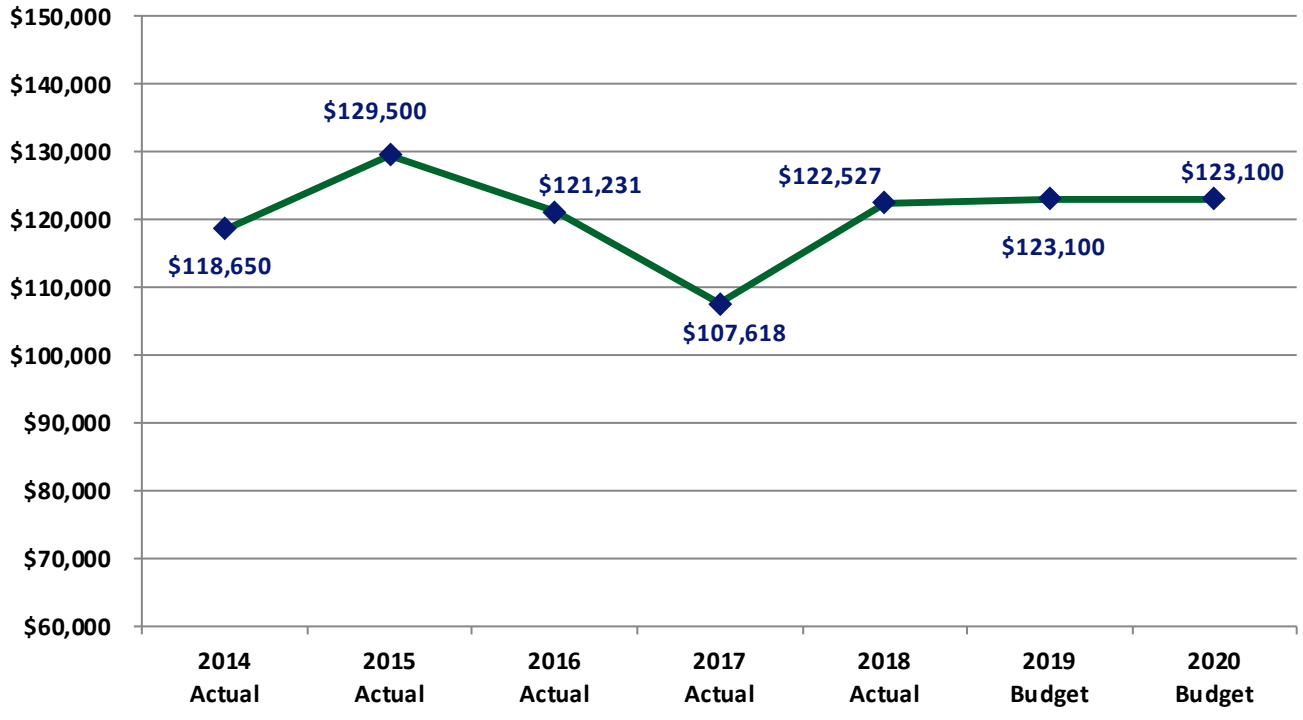
Chart 27.

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	$407,595
Operating Budget	$407,595
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 and retention of competent employees for all Borough positions, maintenance of the pay classification system, and ensuring a competitive total benefits and compensation package, including retirement option(s).

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
- Maintenance of the pay classification system and ensuring a competitive total benefits and compensation package, including retirement option(s).

BUDGETARY ACTIVITIES

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

Graph 22.

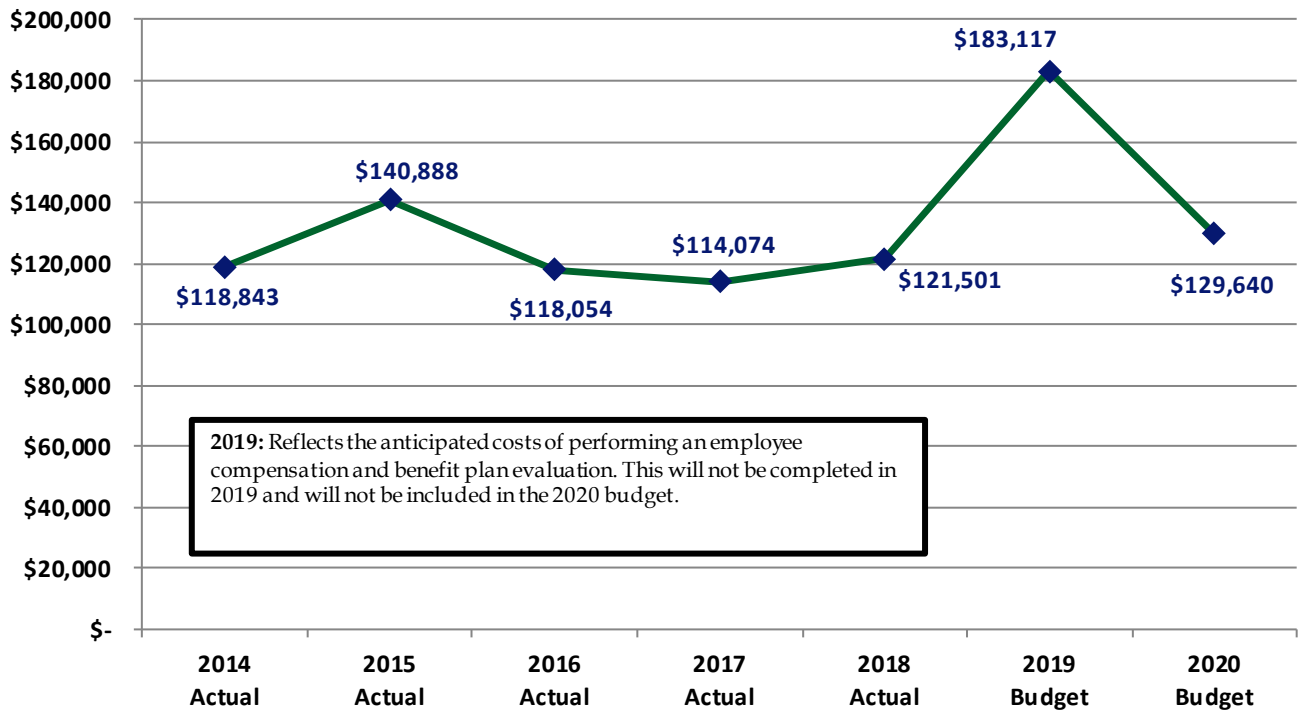
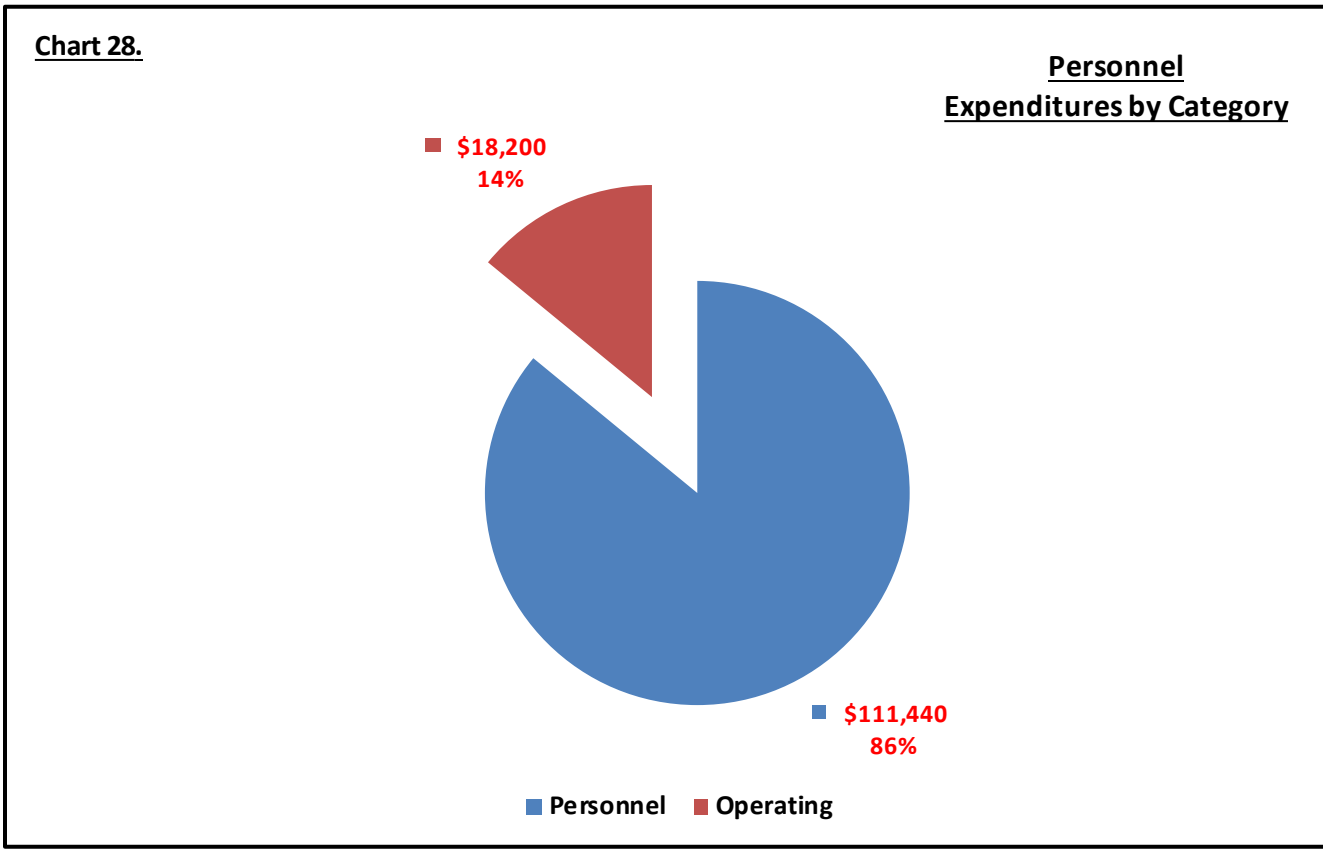
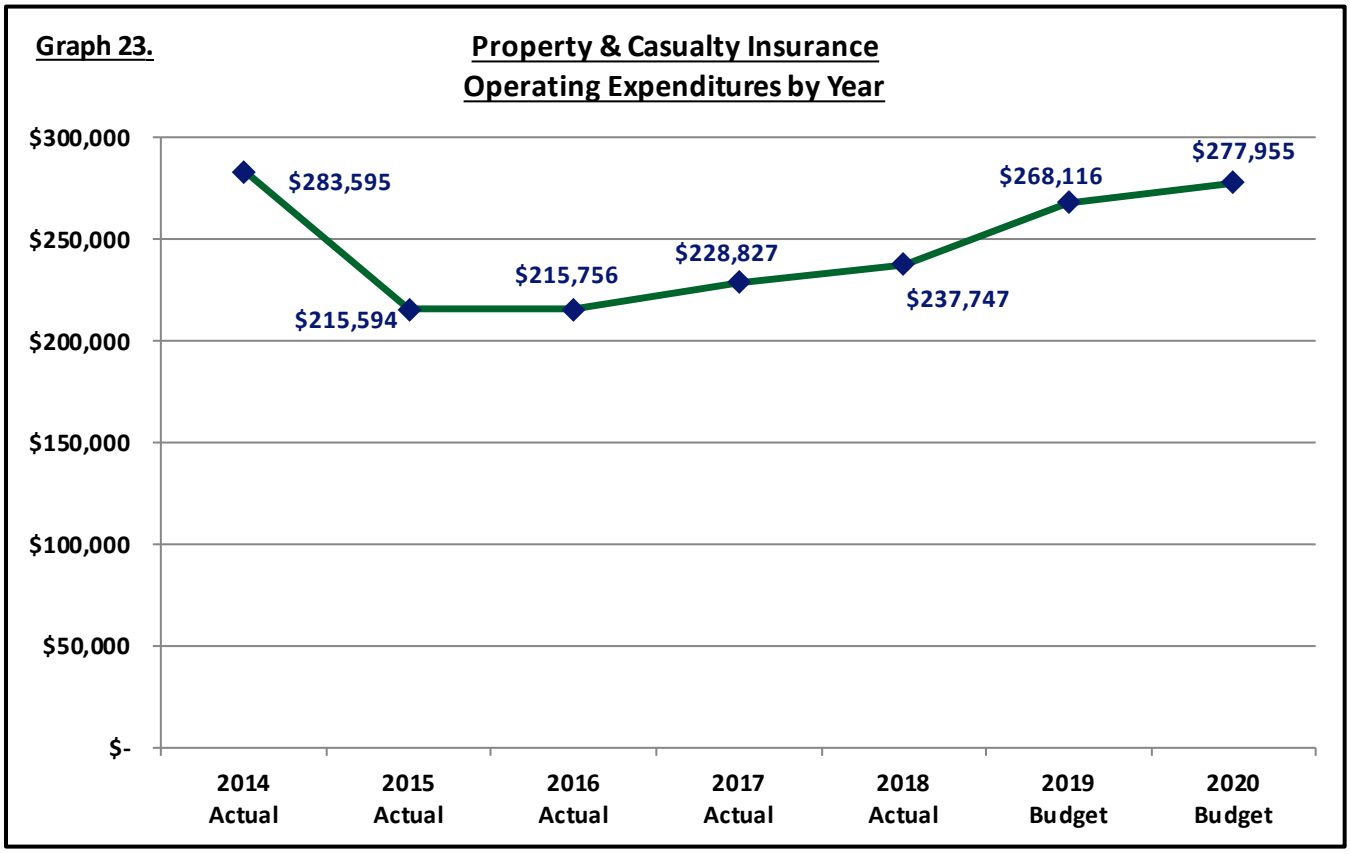
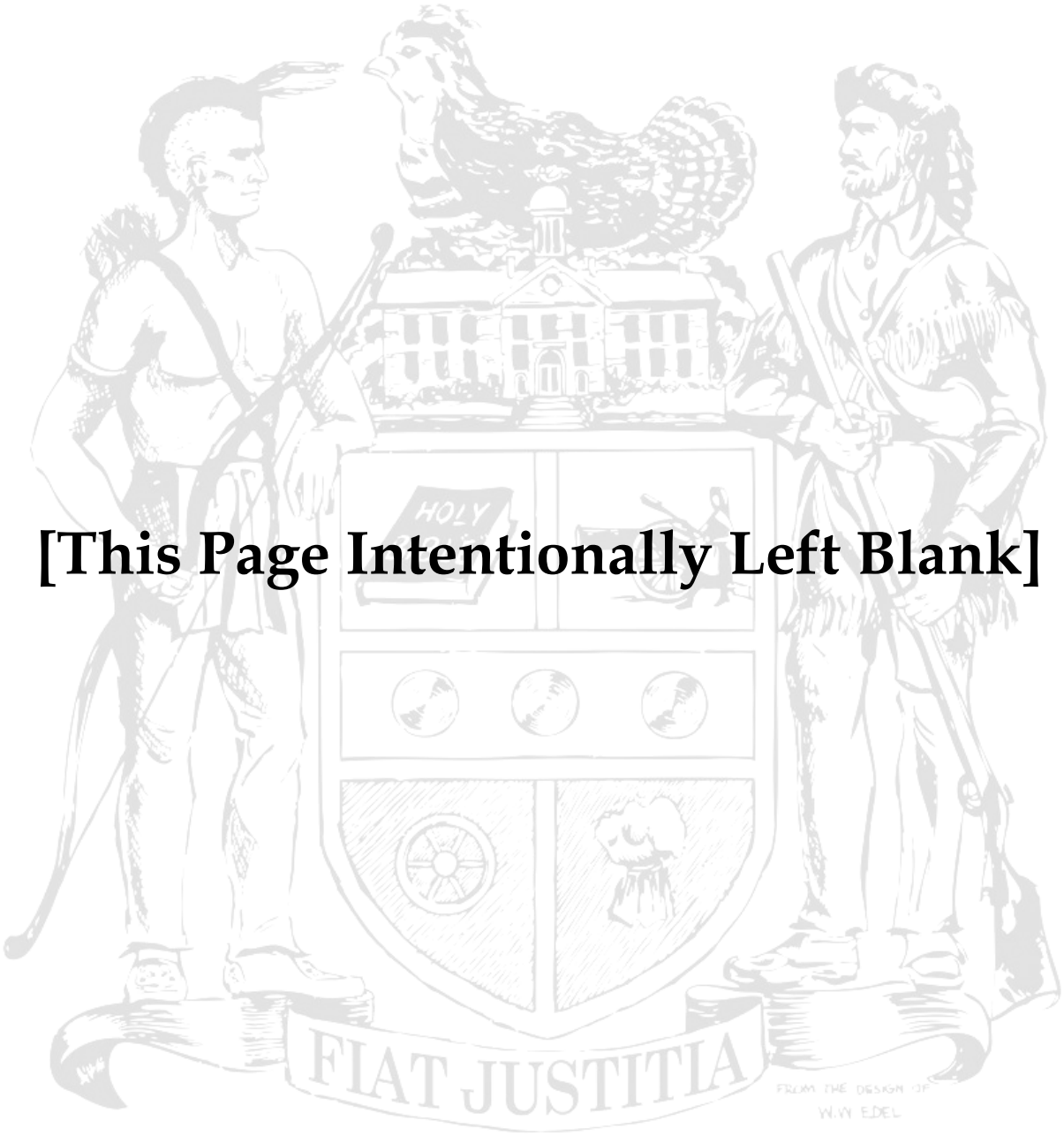


Chart 28.

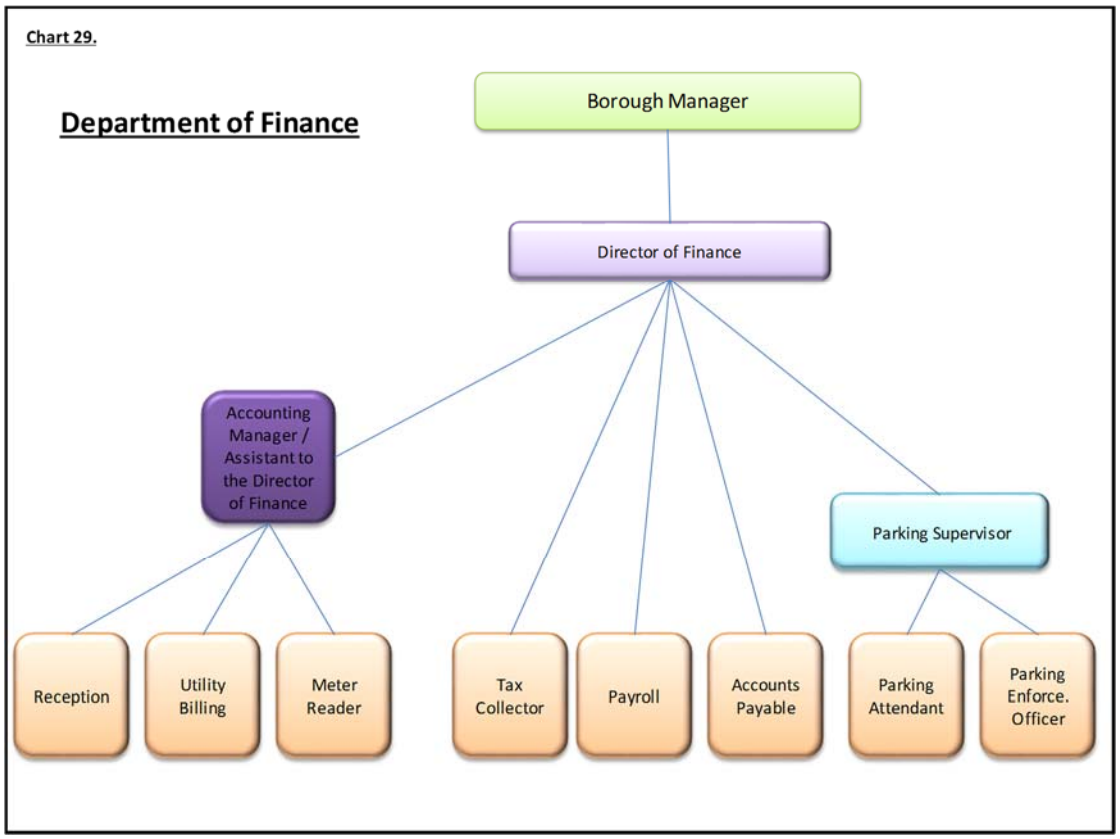



Graph 23.
Property & Casualty Insurance
Operating Expenditures by Year
$300,000
$250,000
$200,000
$150,000
$100,000
$50,000
$-
$283,595
$215,594
$215,756
$228,827
$237,747
$268,116
$277,955
2014 Actual
2015 Actual
2016 Actual
2017 Actual
2018 Actual
2019 Budget
2020 Budget



[This Page Intentionally Left Blank]

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**	$9,111,197
Tax Collection	Parking Operations	**Operating Budget**	$8,564,834
Parking Garage	Debt Service	**Capital Budget**	$546,363
Water Authority	Sewer Authority	**Full-Time Employees**	8
Unallocated Employee Benefits	Transfers Out		

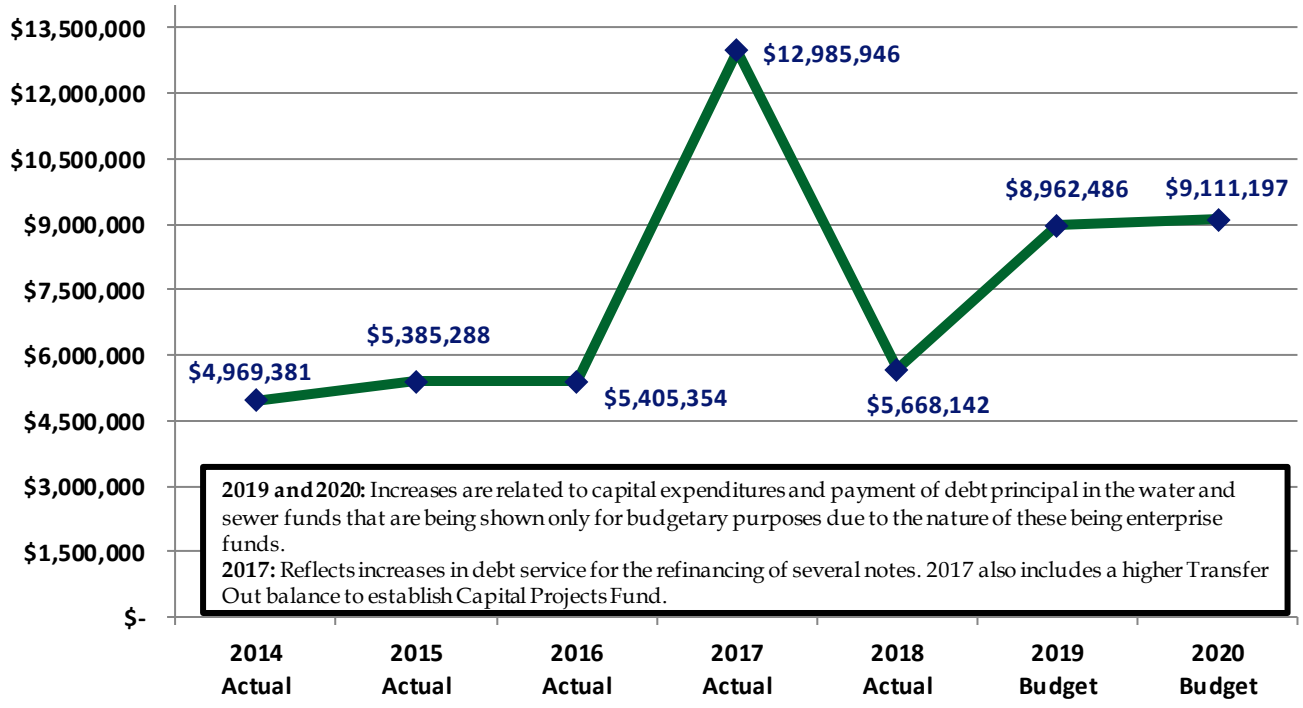
Table 20.

Department of Finance Expenditures

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Finance Operations							
Operating Expenditures	506,691	471,651	483,254	503,429	435,820	416,295	503,478
Capital Expenditures	-	-	-	-	-	-	-
Total	**506,691**	**471,651**	**483,254**	**503,429**	**435,820**	**416,295**	**503,478**
Water Billing & Collection							
Operating Expenditures	39,464	92,815	103,917	155,075	110,265	52,047	37,920
Capital Expenditures	-	-	-	2,270	-	234,319	178,900
Total	**39,464**	**92,815**	**103,917**	**157,345**	**110,265**	**286,366**	**216,820**
Stormwater Billing & Collection							
Operating Expenditures	-	-	-	-	-	24,126	34,626
Capital Expenditures	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**24,126**	**34,626**
Sewer Billing & Collection							
Operating Expenditures	39,139	98,307	129,048	139,424	97,149	39,322	47,111
Capital Expenditures	-	-	-	2,270	-	234,319	178,900
Total	**39,139**	**98,307**	**129,048**	**141,694**	**97,149**	**273,641**	**226,011**
Tax Collection							
Operating Expenditures	62,230	66,333	63,667	64,571	123,177	119,598	124,249
Capital Expenditures	-	-	-	-	-	-	-
Total	**62,230**	**66,333**	**63,667**	**64,571**	**123,177**	**119,598**	**124,249**
Parking Operations							
Operating Expenditures	92,150	104,937	122,474	115,709	98,603	197,129	198,940
Capital Expenditures	-	-	89	9,315	-	178,030	74,563
Total	**92,150**	**104,937**	**122,563**	**125,024**	**98,603**	**375,159**	**273,503**
Parking Garage							
Operating Expenditures	82,876	100,483	81,846	96,707	86,769	130,785	123,649
Capital Expenditures	-	-	13,918	73,773	-	175,020	114,000
Total	**82,876**	**100,483**	**95,764**	**170,480**	**86,769**	**305,805**	**237,649**
Debt Service							
Operating Expenditures	1,073,766	1,696,014	1,666,499	5,961,240	1,535,886	3,572,849	3,918,238
Capital Expenditures	-	-	-	-	-	-	-
Total	**1,073,766**	**1,696,014**	**1,666,499**	**5,961,240**	**1,535,886**	**3,572,849**	**3,918,238**
Water Authority							
Operating Expenditures	7,997	8,933	5,050	2,901	770	8,850	8,850
Capital Expenditures	-	-	-	-	-	-	-
Total	**7,997**	**8,933**	**5,050**	**2,901**	**770**	**8,850**	**8,850**
Sewer Authority							
Operating Expenditures	21,311	10,826	11,673	200	5,313	15,200	15,200
Capital Expenditures	-	-	-	-	-	-	-
Total	**21,311**	**10,826**	**11,673**	**200**	**5,313**	**15,200**	**15,200**
Unallocated Employee Benefits							
Operating Expenditures	969,408	979,108	1,034,032	960,806	1,009,120	937,314	1,034,819
Capital Expenditures	-	-	-	-	-	-	-
Total	**969,408**	**979,108**	**1,034,032**	**960,806**	**1,009,120**	**937,314**	**1,034,819**
Transfers Out							
Operating Expenditures	2,074,349	1,755,881	1,689,887	4,898,256	2,165,270	2,627,283	2,517,754
Capital Expenditures	-	-	-	-	-	-	-
Total	**2,074,349**	**1,755,881**	**1,689,887**	**4,898,256**	**2,165,270**	**2,627,283**	**2,517,754**
Total	**4,969,381**	**5,385,288**	**5,405,354**	**12,985,946**	**5,668,142**	**8,962,486**	**9,111,197**

Graph 24.

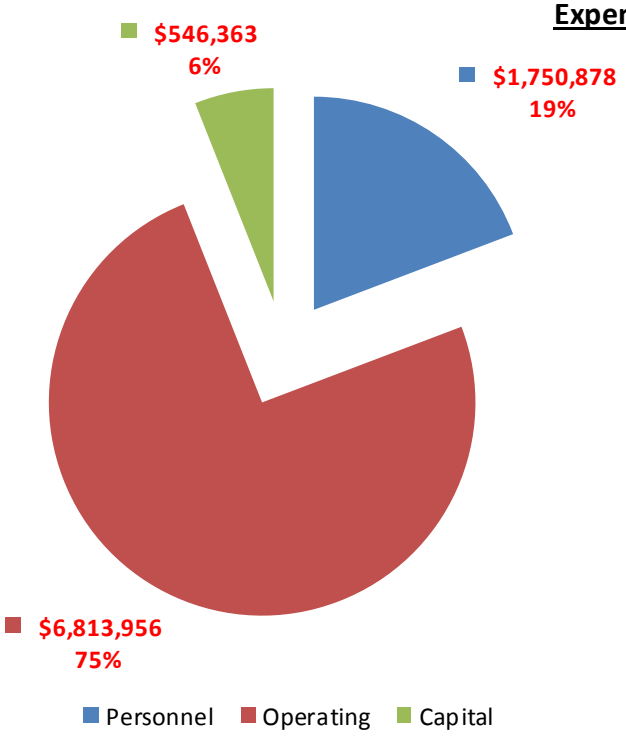
Department of Finance
Total Expenditures by Year



2019 and 2020: 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.
2017: Reflects 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	$7,974,289
Operating Budget	$7,974,289
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)

2019 ACCOMPLISHMENTS

- received unmodified opinion for 2019 audit report
- submitted 2018 audit report for GFOA Award for Excellence in Financial Reporting
- received GFOA Award for Excellence in Financial Reporting for 2017 audit
- received GFOA Budget Award for 2019 budget
- investigated e-commerce options for tax collection with potential implementation in 2020

2020 GOALS

- unmodified opinion for 2019 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.

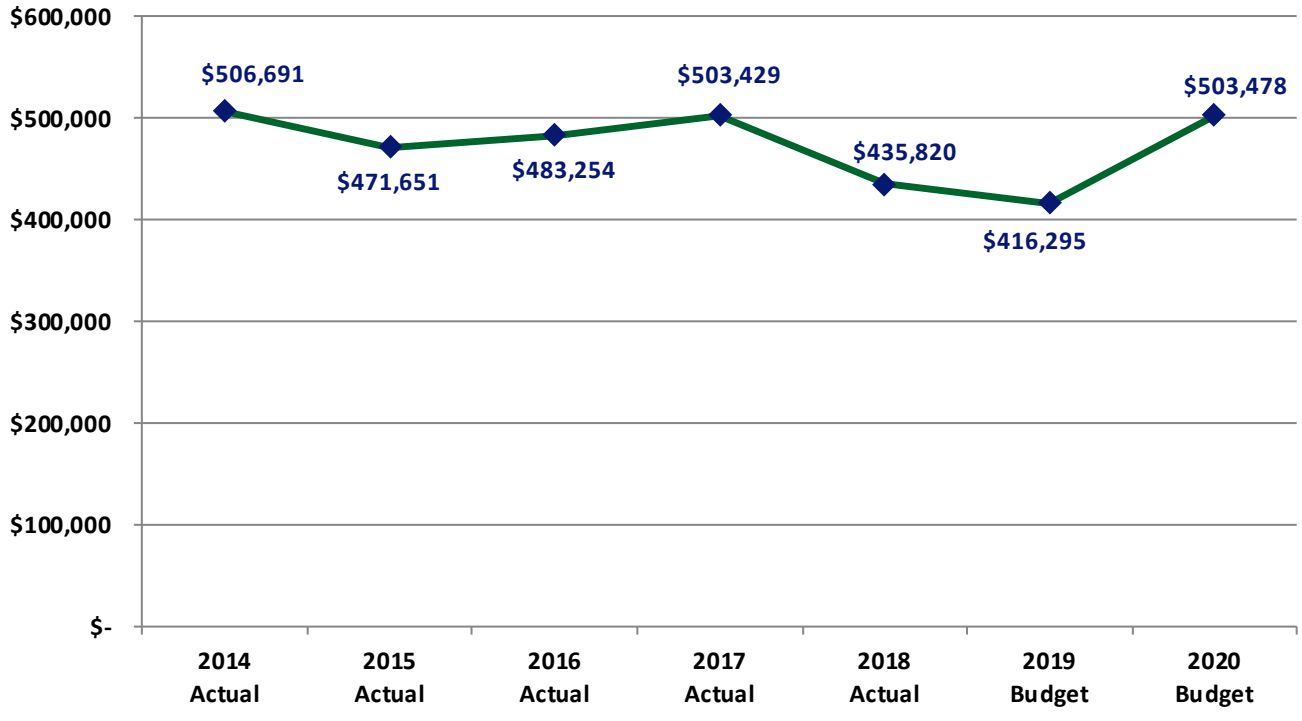
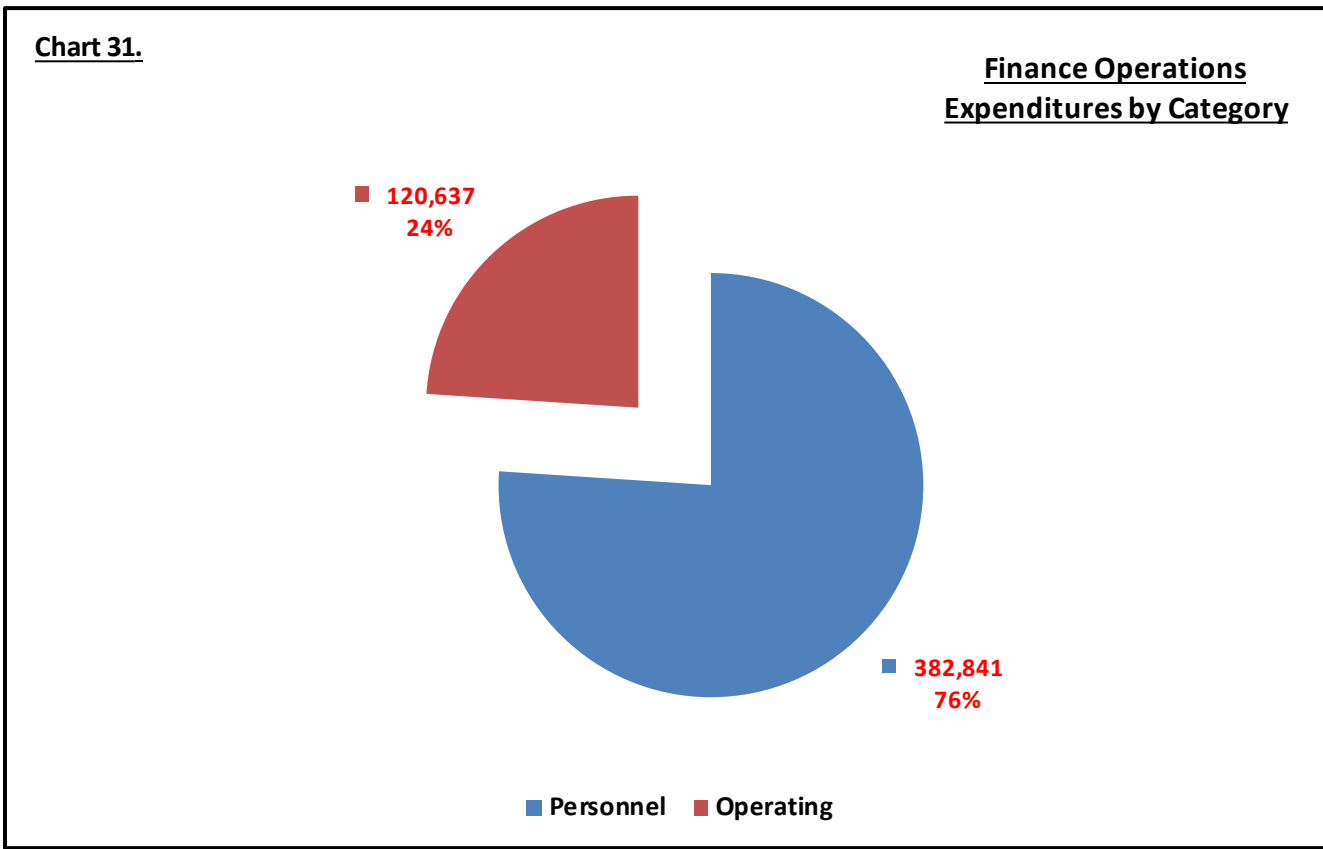
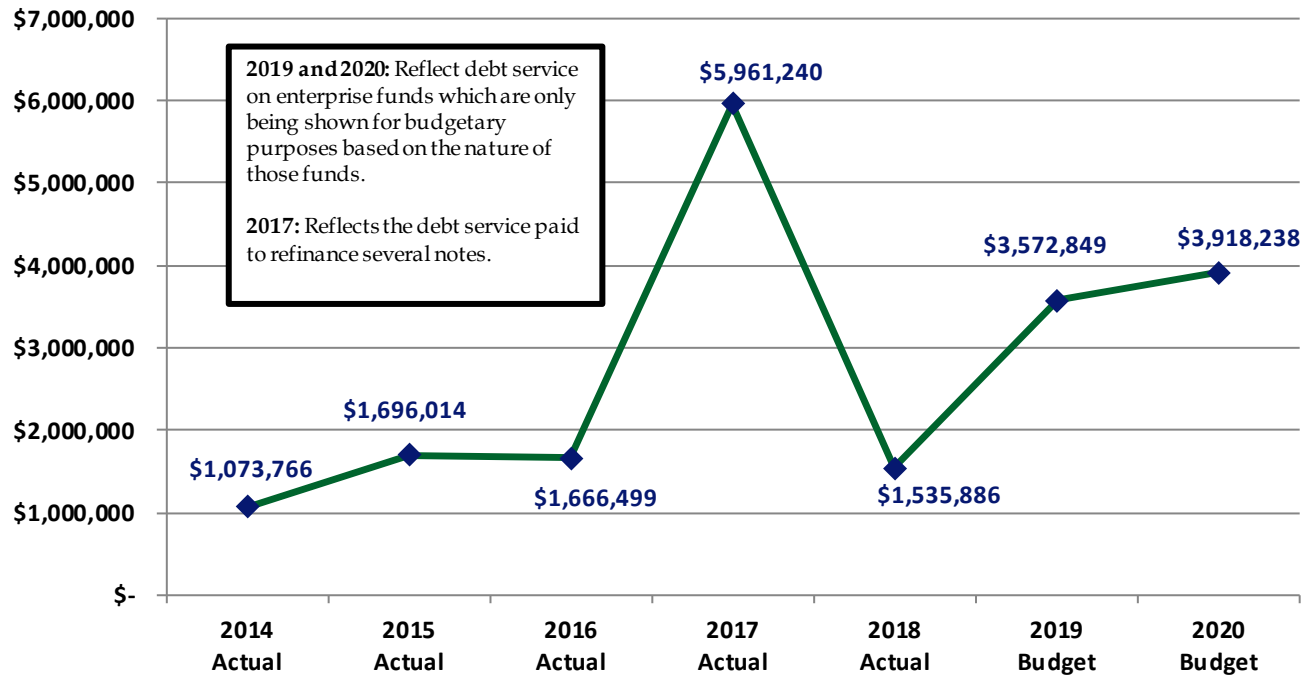


Chart 31.



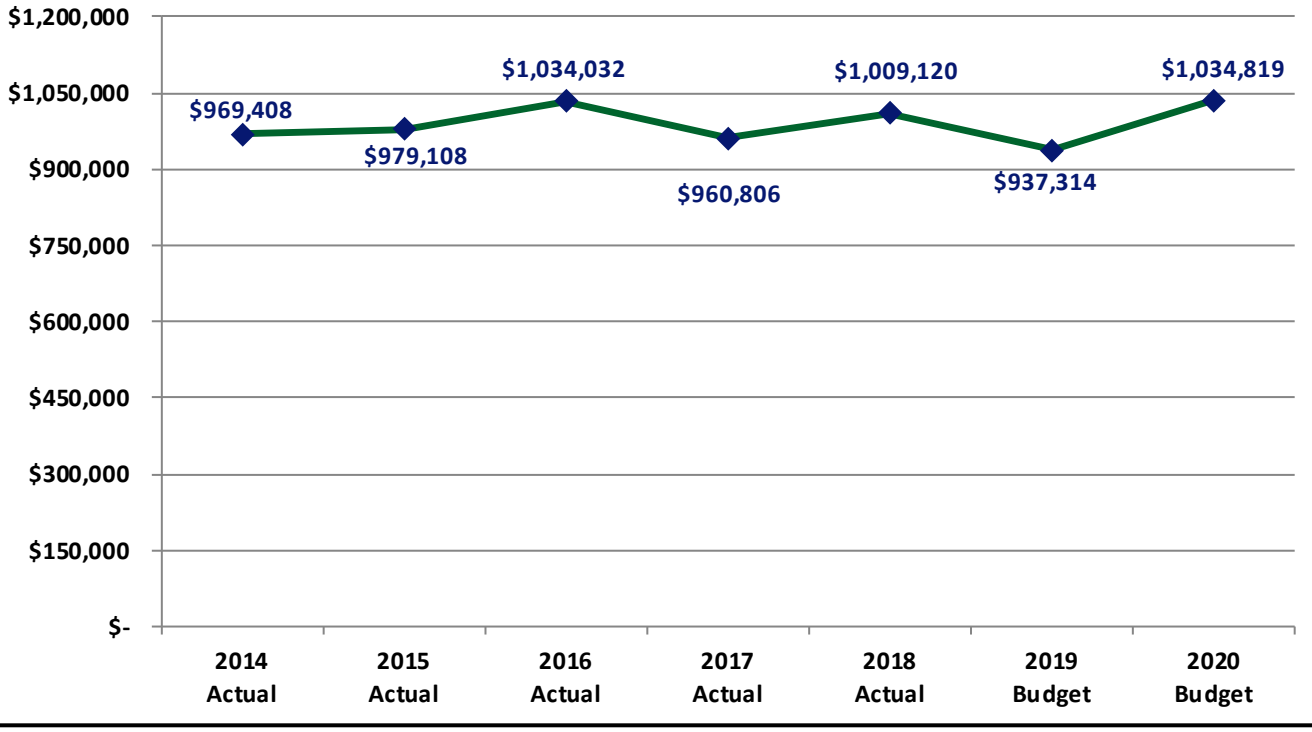
Graph 26.

Debt Service Expenditures by Year



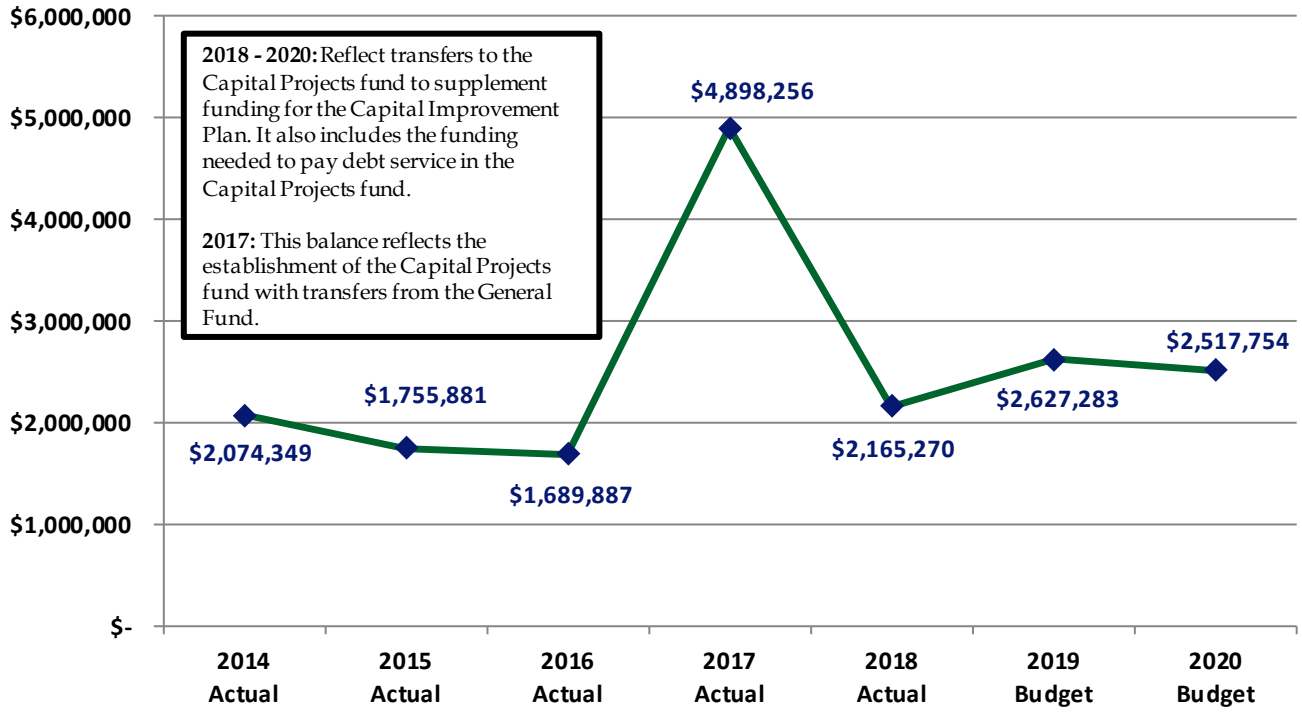
Graph 27.

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	$124,249
Operating Budget	$124,249
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)

2019 ACCOMPLISHMENTS

- successfully collected real estate taxes for the Borough, Carlisle Area School District, and Cumberland County
- investigated opportunites for accepting credit card payments for taxes with possible implementation in 2020

2019 GOALS

- successfully administer the collection of real estate property taxes for FY 2020
- consider implementation of accepting credit card payments for real estate taxes

Graph 29.

Tax Collection
Operating Expenditures by Year

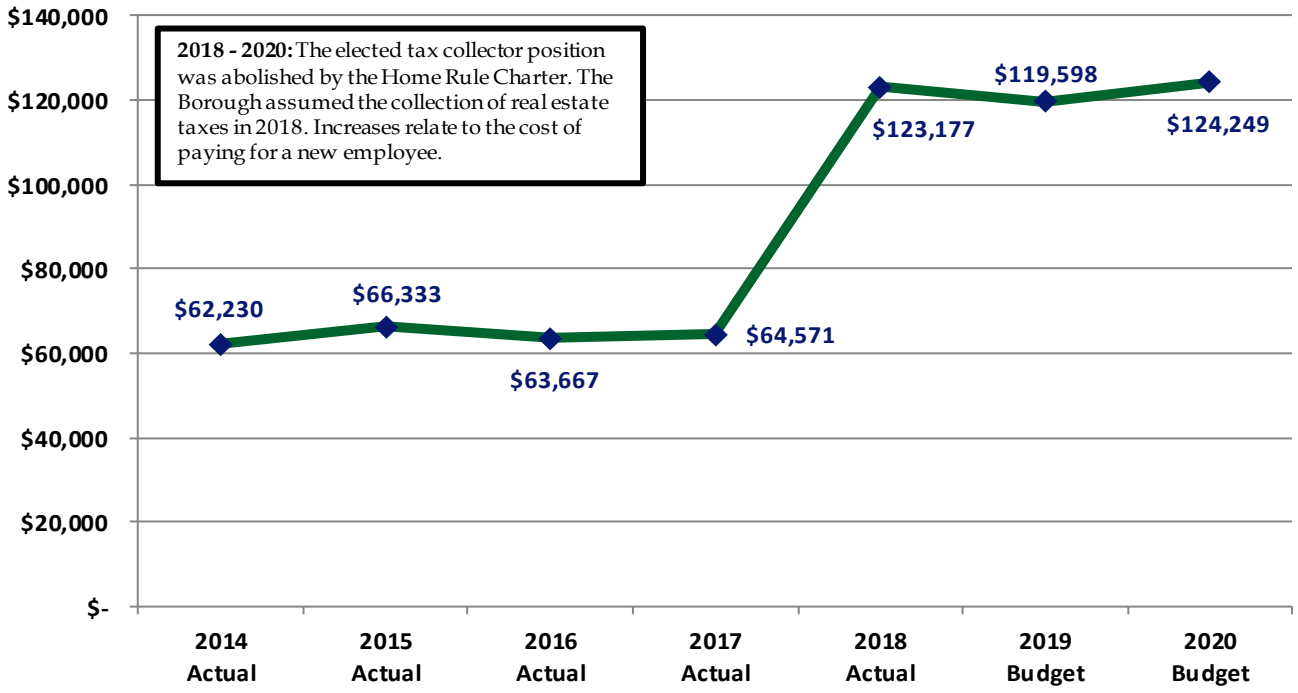
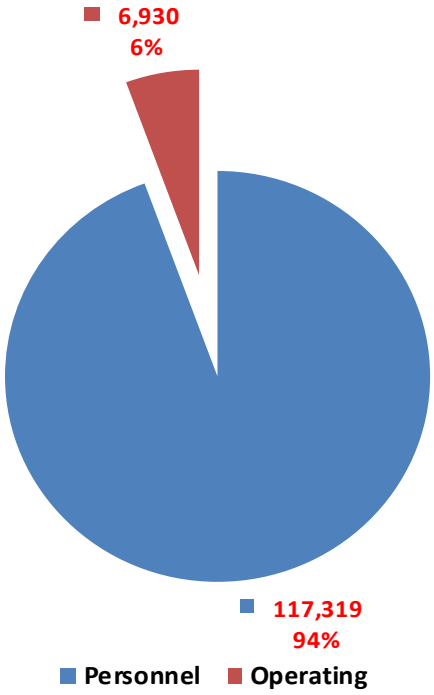


Chart 32.

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	$501,507
Operating Budget	$143,707
Capital Budget	$357,800
Full-Time Employees	1.25

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)

2019 ACCOMPLISHMENTS

- billed approximately 26,500 utility customers for water and sewer service
- successfully implemented a stormwater utility fee based on the 2018 rate consultant study
- implemented recommended water and sewer rates based on the 2018 rate consultant study

2020 GOALS

- implement recommended water and sewer rate study from 2018 consultant study
- update property owner records to include tenant information and site location

Graph 30.

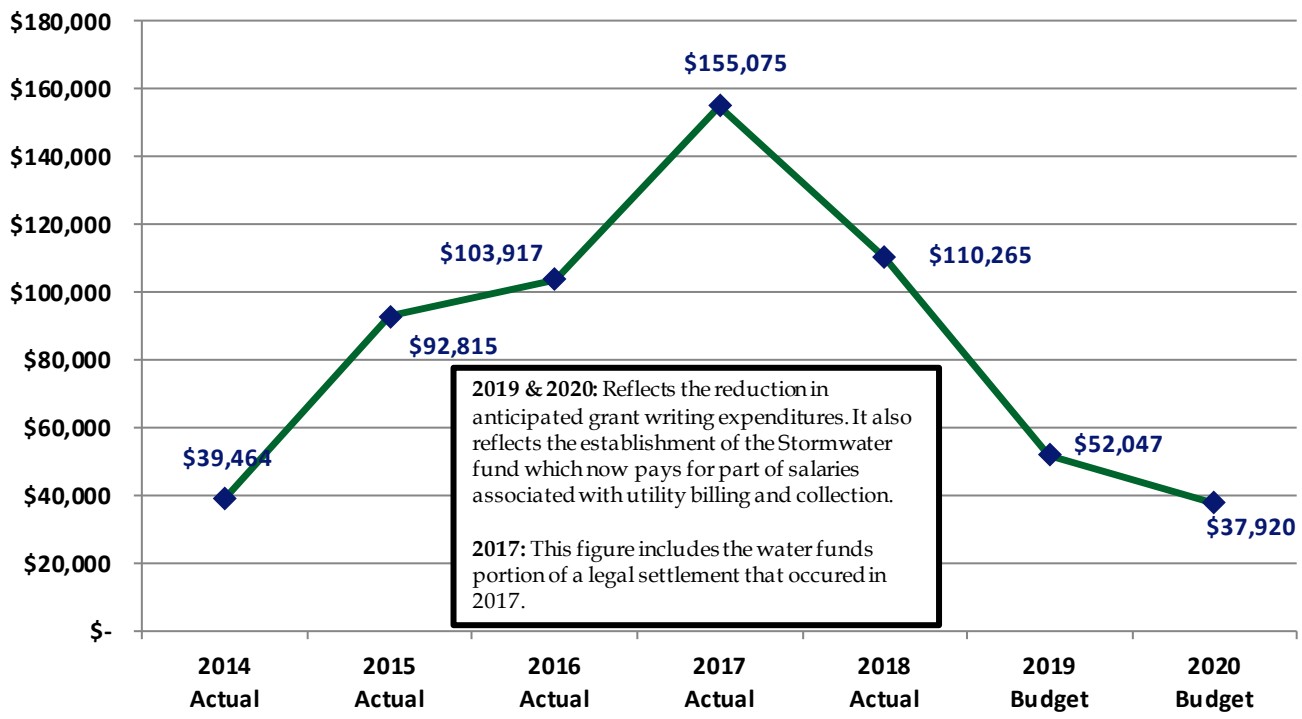
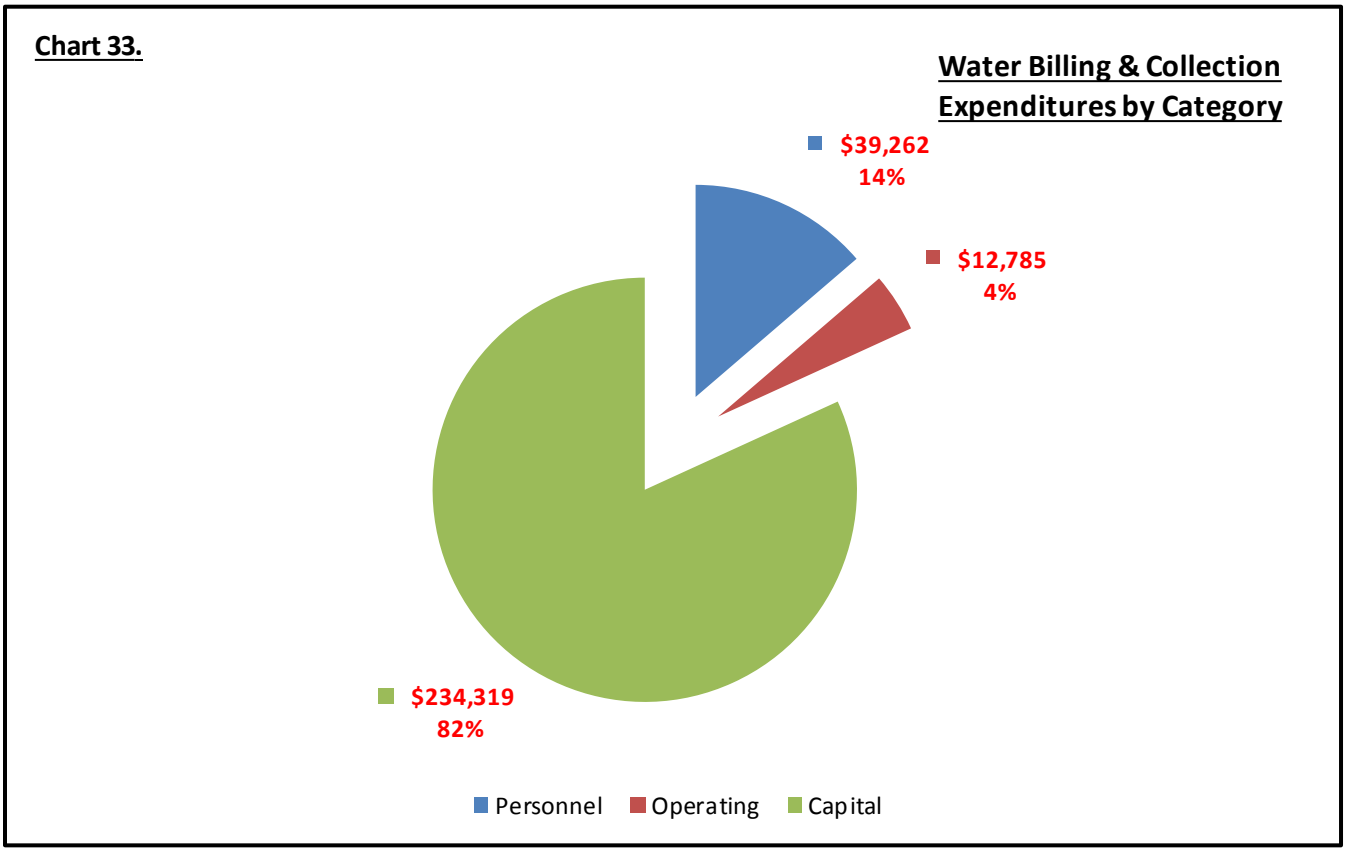


Chart 33.



Graph 31.

Stormwater Billing & Collection Operating Expenditures by Year

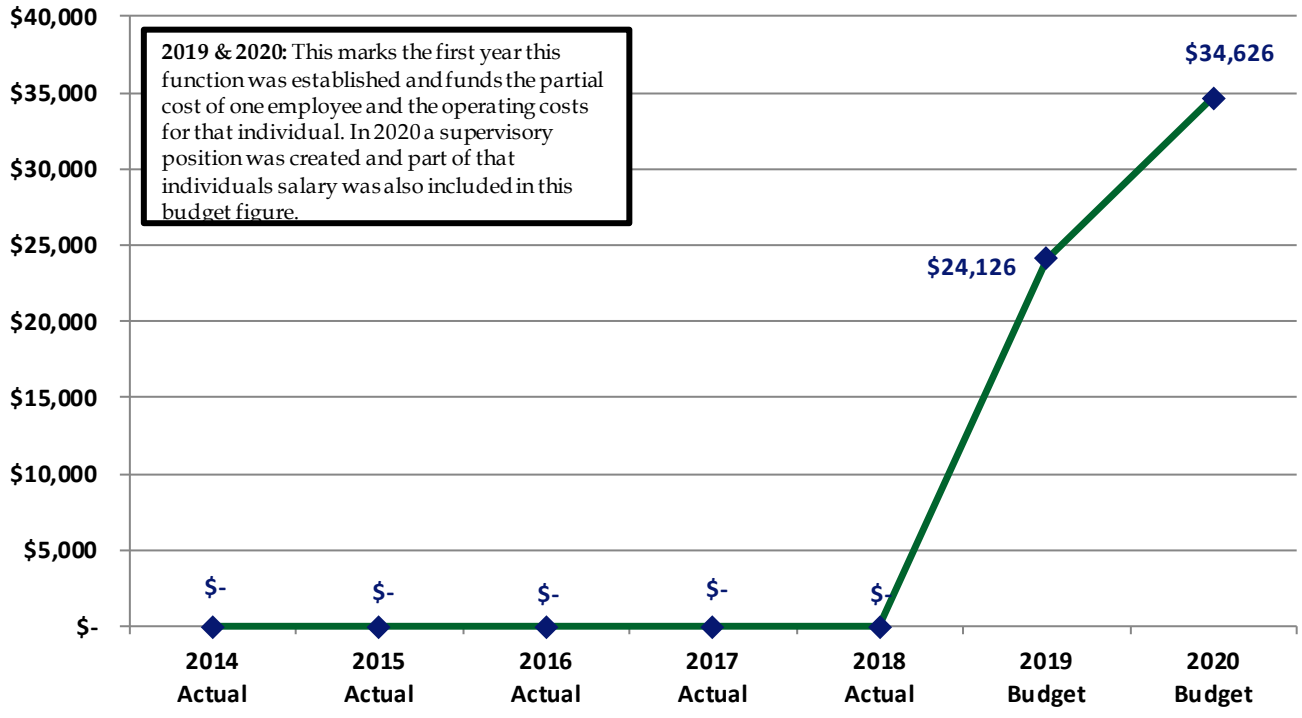
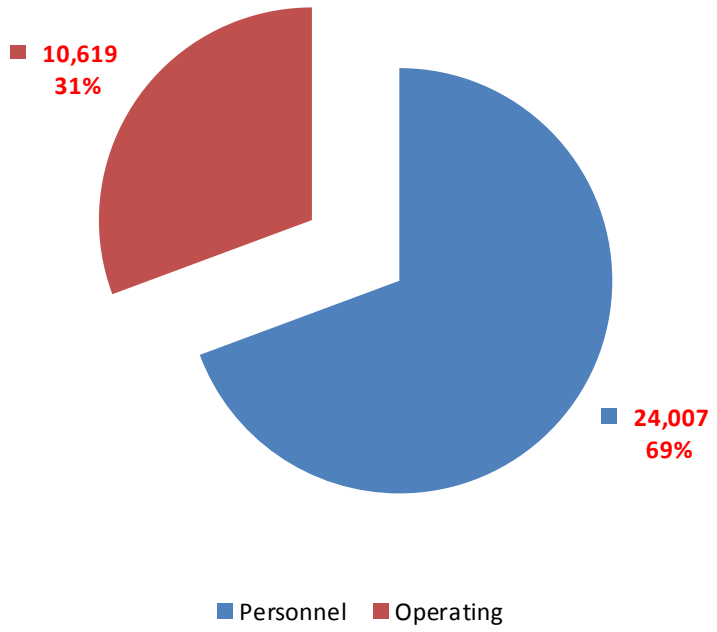


Chart 34.

Stormwater Billing & Collection Expenditures by Category



Graph 32.

Sewer Billing & Collection Operating Expenditures by Year

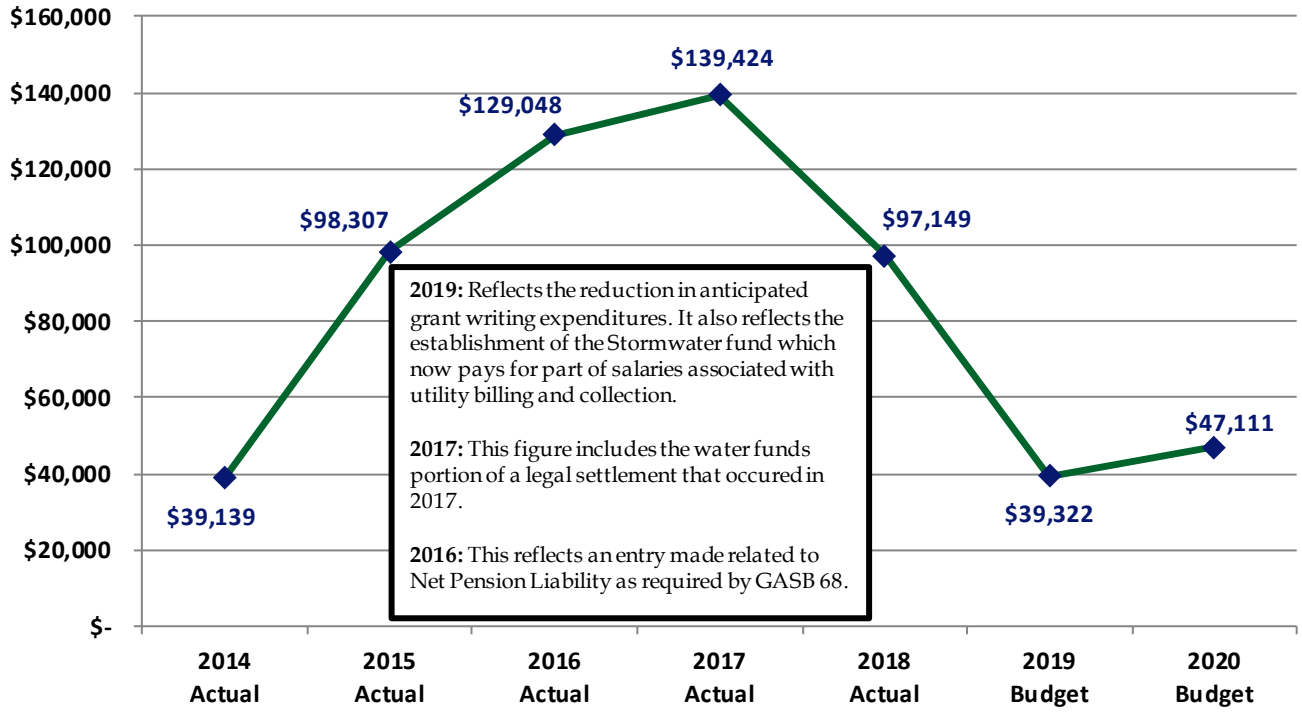
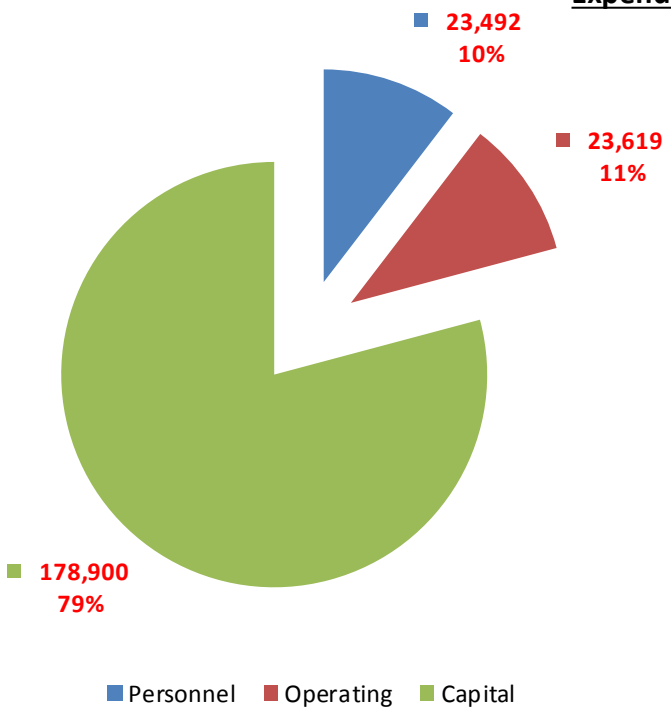
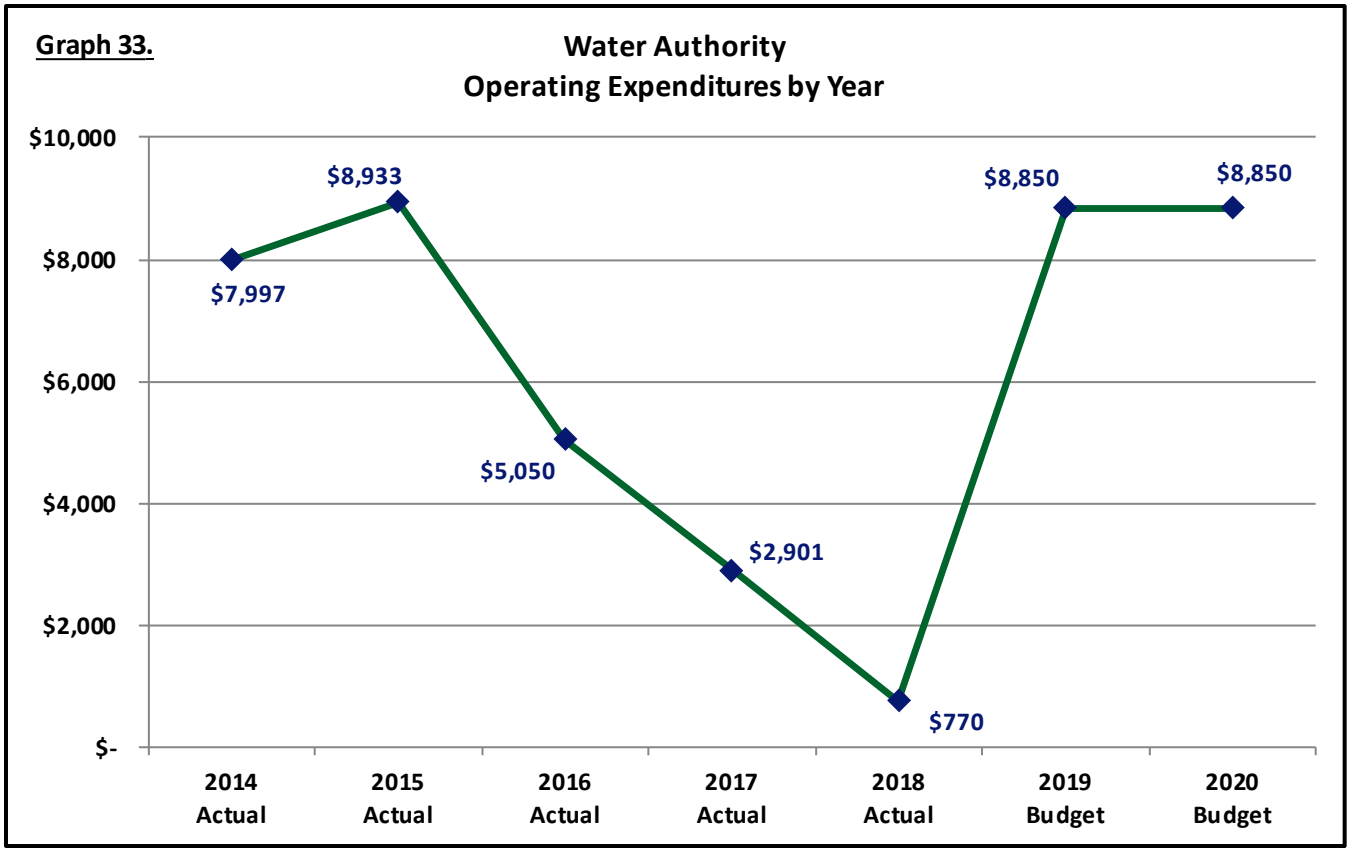


Chart 35.

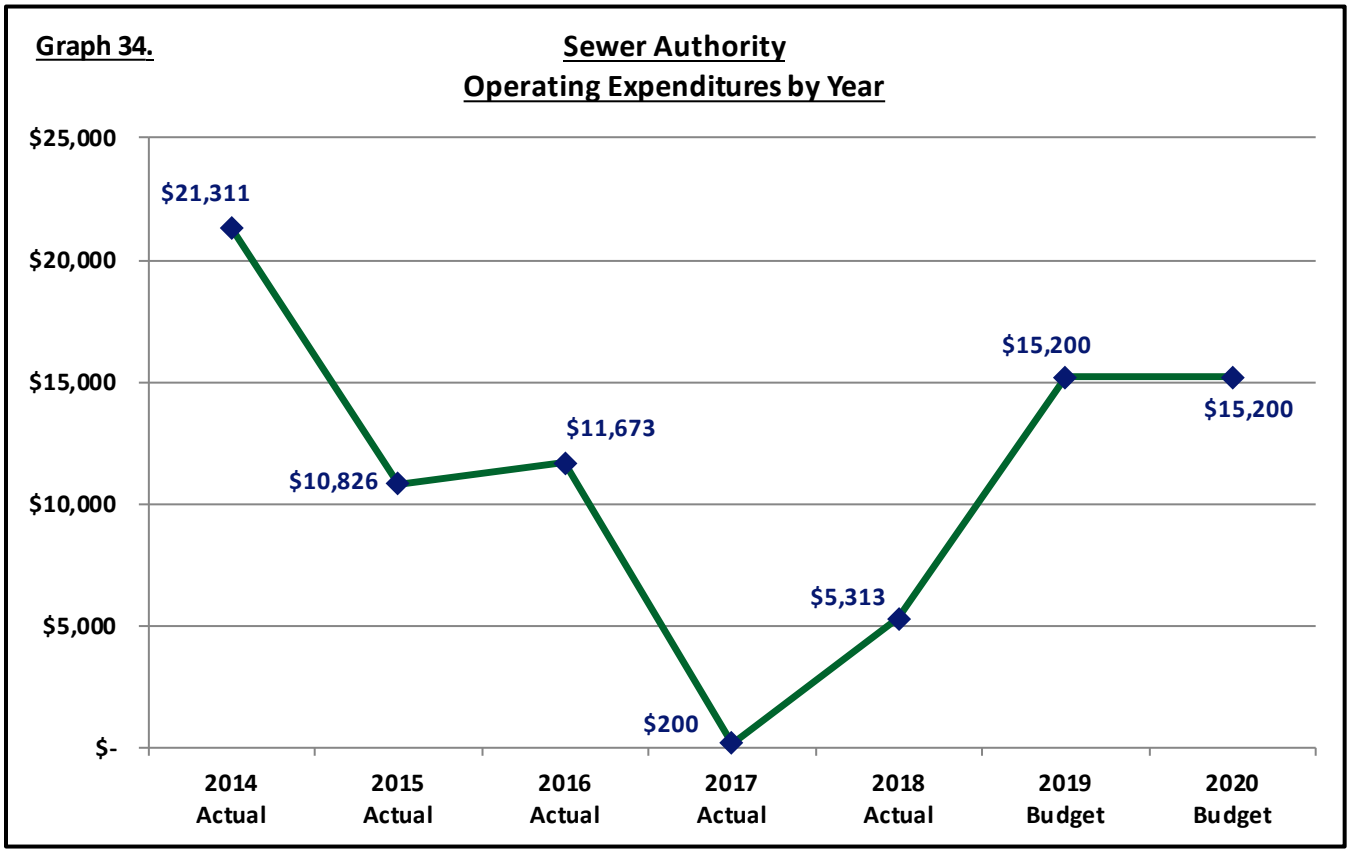
Sewer Billing & Collection Expenditures by Category



Graph 33.



Graph 34.



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	$511,152
Operating Budget	$322,589
Capital Budget	$188,563
Full-Time Employees	.75

SERVICES PERFORMED

- parking enforcement

BUDGETARY ACTIVITIES

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

2019 ACCOMPLISHMENTS

- began implementation of smart meters in the short-term parking section of our downtown with installation completed by end of year

2020 GOALS

- update and resurface W. Pomfret Street parking lot to accommodate stormwater runoff
- With smart meter technology, research and identify strengths and weaknesses of downtown parking





Graph 35.

Parking Operations
Operating Expenditures by Year

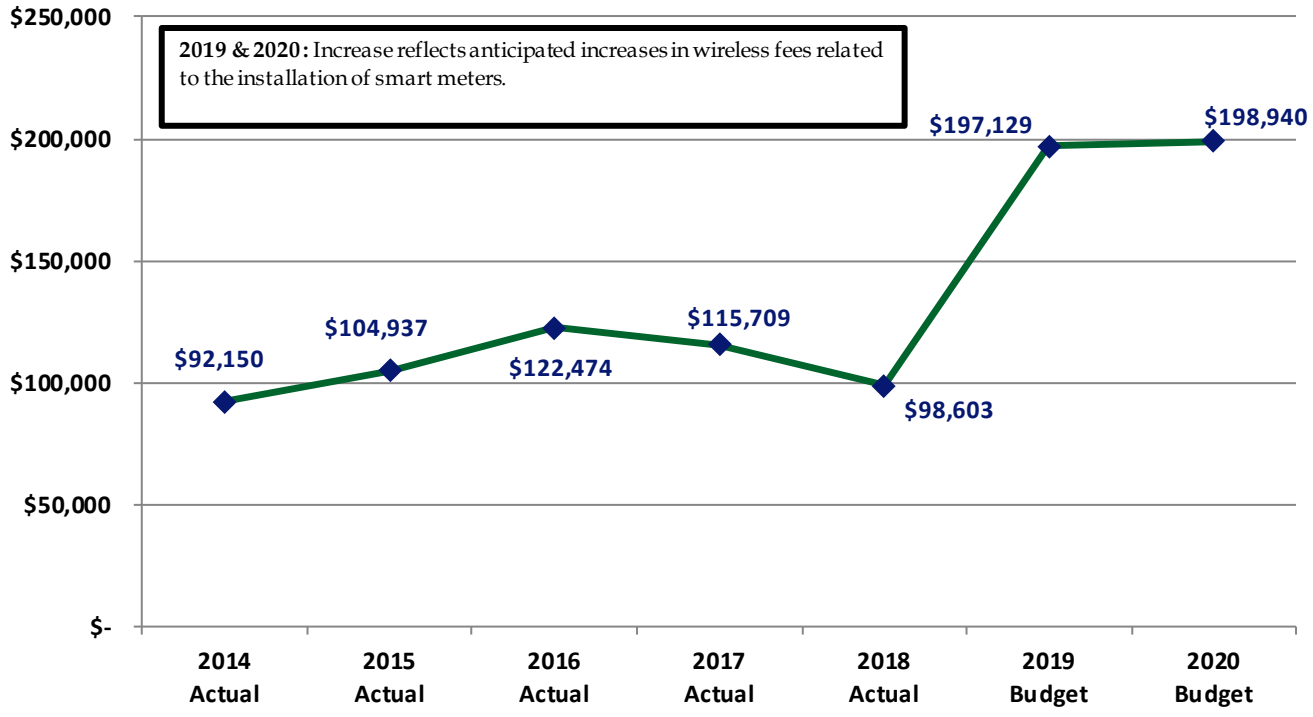
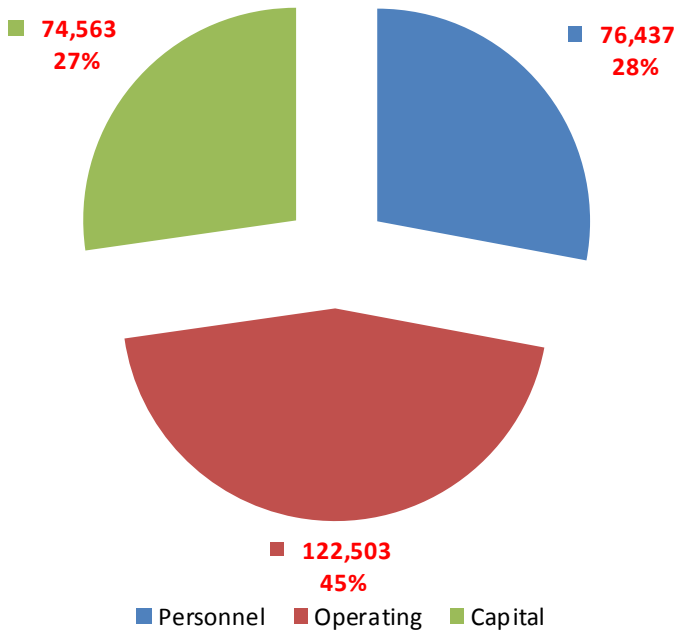


Chart 36.

Parking Operations
Expenditures by Category



Graph 36.

Parking Garage
Operating Expenditures by Year

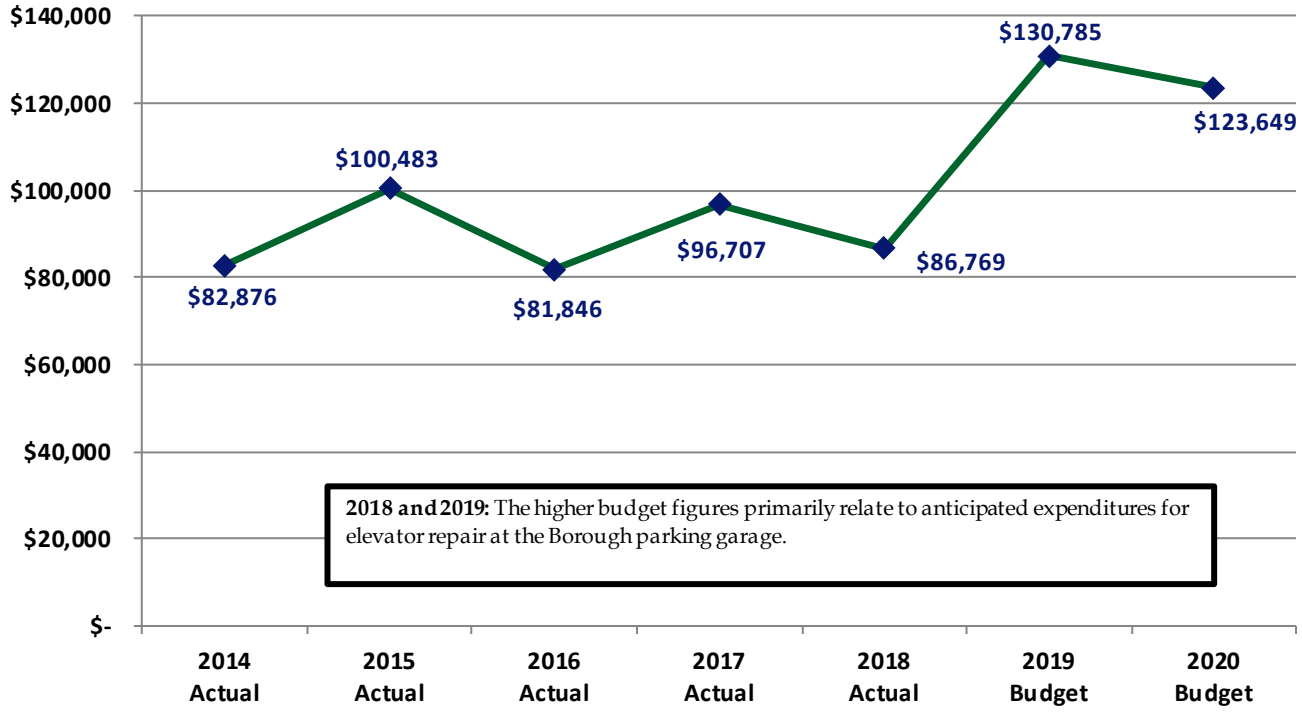
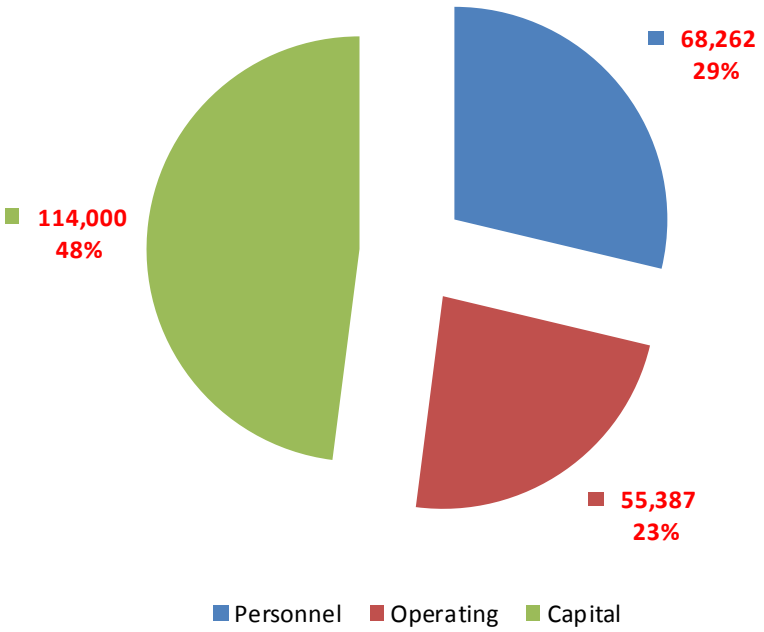
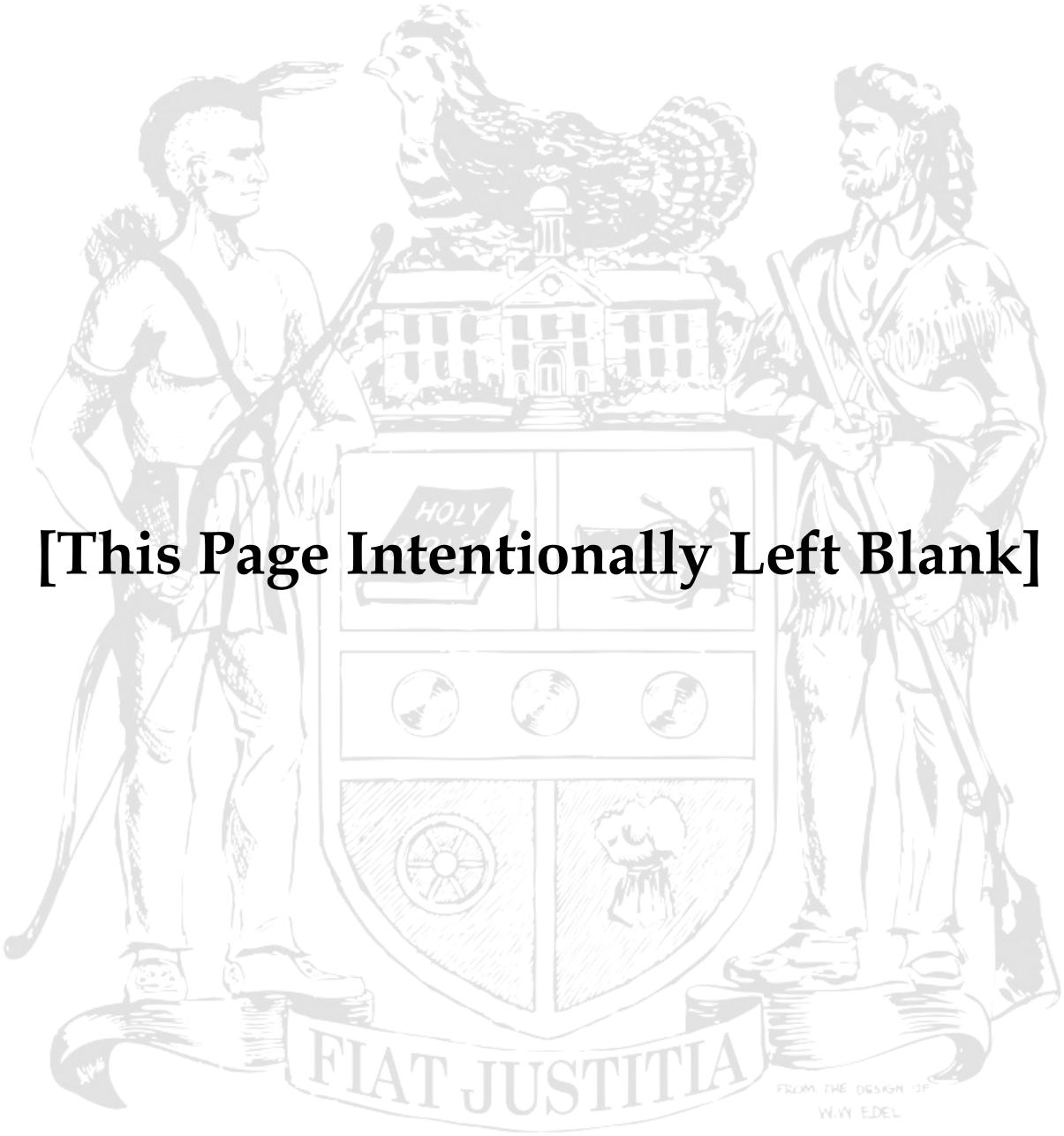


Chart 37.

Parking Garage
Expenditures by Category



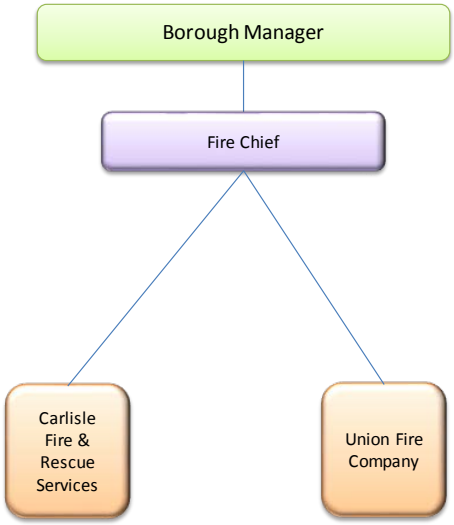


[This Page Intentionally Left Blank]

Fire Department

Chart 38.

Fire Department



DEPARTMENT OVERVIEW

Department Snapshot	
Applicable Funds	General
Budget In Total	$1,106,155
Operating Budget	$1,096,655
Capital Budget	$9,500
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

2019 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
  - Man vs Machine Rescue Program
  - Fire Instructor and Fire Officer I Training
  - Aggressive Behavior Training
- Active Assailant Incident Management training for personnel
- emergency generator installed for Union Fire Company
- assist Carlisle Fire and Rescue with Carlisle School Districts, Co-op Emergency Services Program
- participate with Carlisle Barracks fire department with emergency functional exercise

2020 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

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Fire Department							
Operating Expenditures	938,693	904,517	897,246	873,159	934,539	1,007,540	1,096,655
Capital Expenditures	-	574,849	-	1,228,361	56,875	-	9,500
Total	**938,693**	**1,479,366**	**897,246**	**2,101,520**	**991,414**	**1,007,540**	**1,106,155**
Total	**938,693**	**1,479,366**	**897,246**	**2,101,520**	**991,414**	**1,007,540**	**1,106,155**

Graph 37.

Fire Department
Total Expenditures by Year

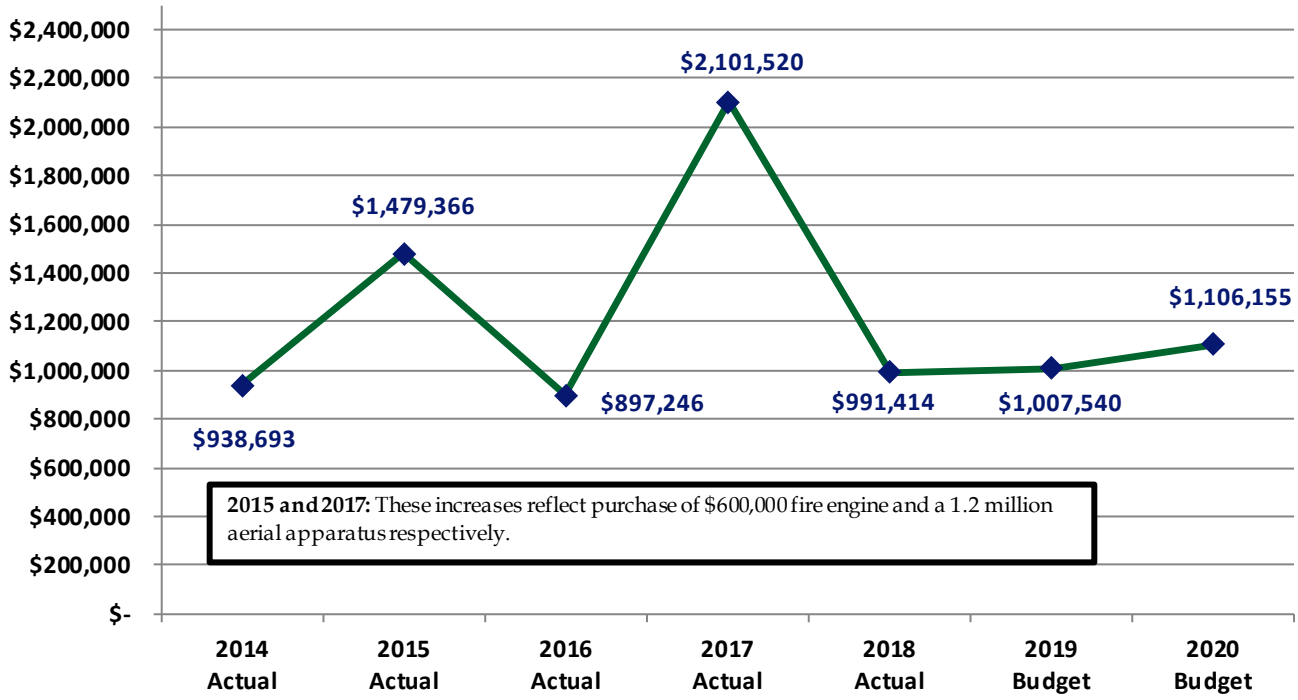
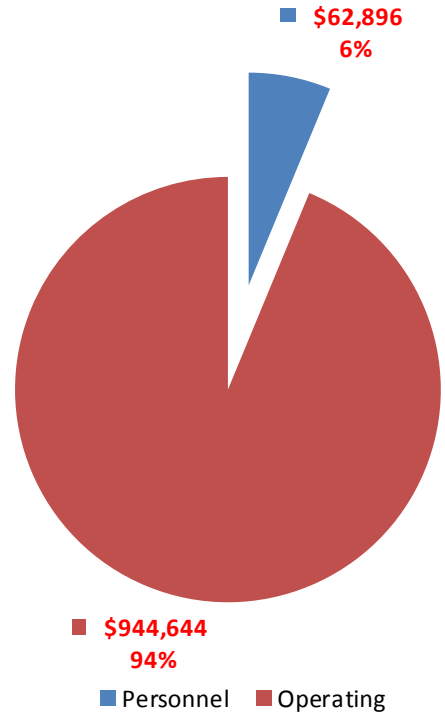
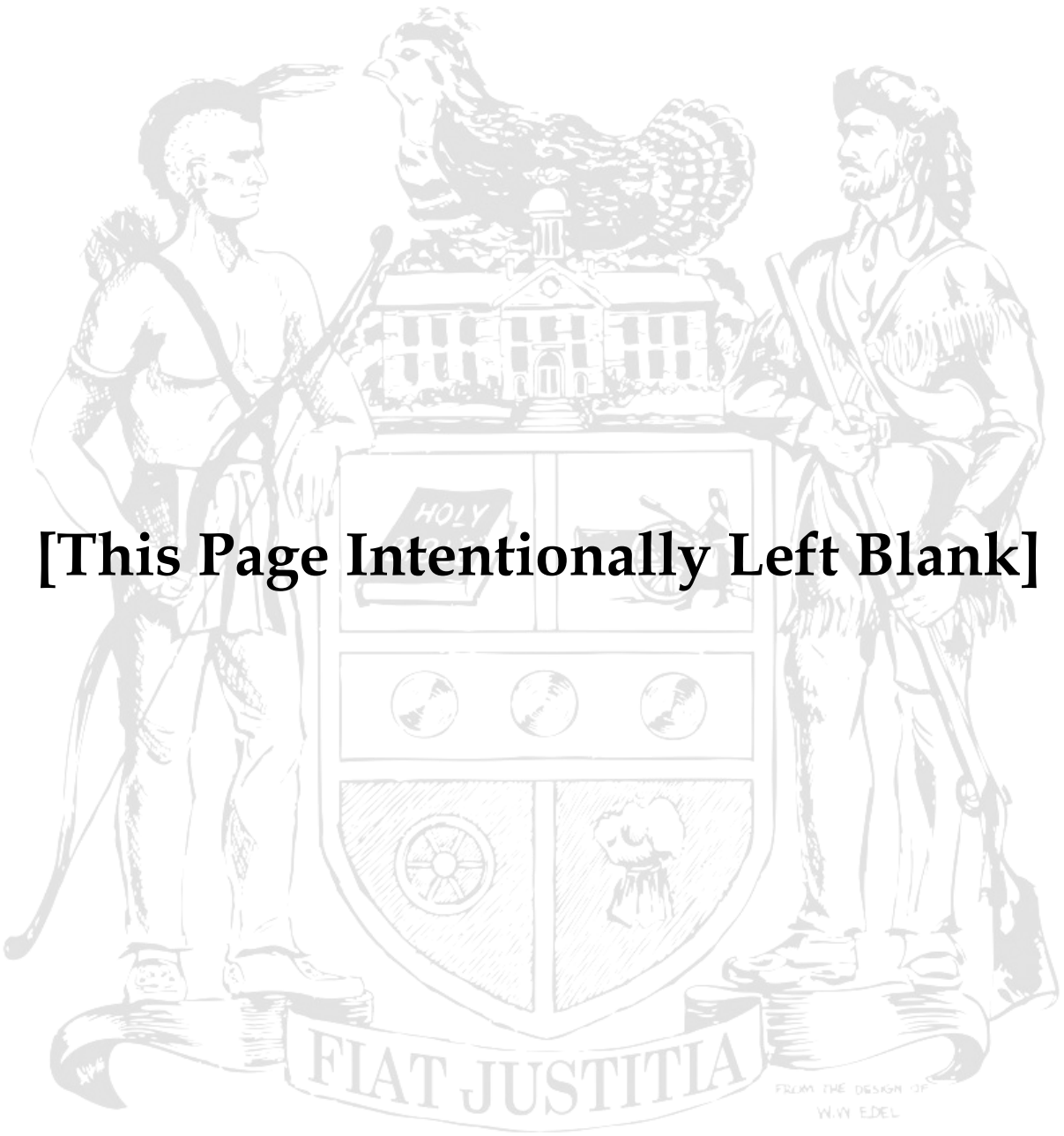


Chart 39.

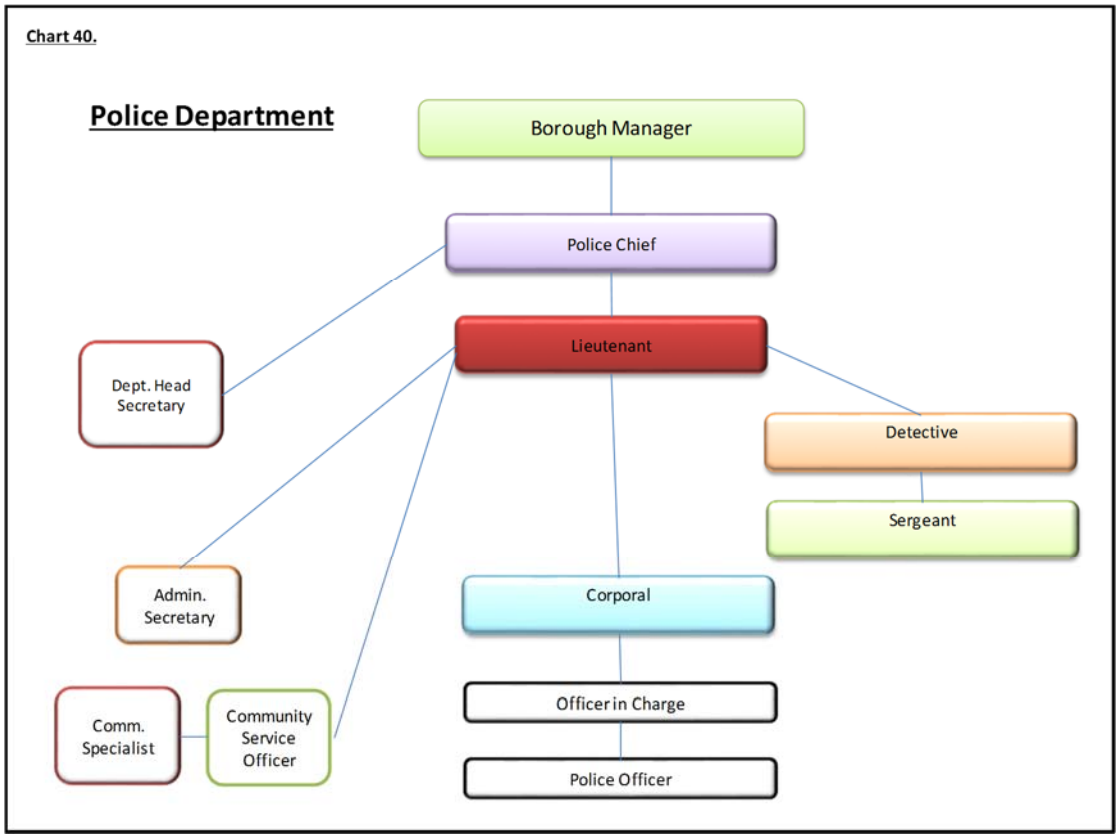
Fire Department
Expenditures by Category





[This Page Intentionally Left Blank]

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	$4,667,994
Operating Budget	$4,519,294
Capital Budget	$148,700
Full-Time Employees	36

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)

2019 ACCOMPLISHMENTS

- Implementation of Electronic Scheduling
- Successfully created an awards and honors program for officers
- Started Hybridization of police fleet
- Expanded training for all officers (admin, patrol, investigations)
- Conducted our own police officer selection process

2020 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
- Finish sending all patrol supervisors to first-line supervision training

Table 22.

Police Department Expenditures

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Police Administration							
Operating Expenditures	671,168	647,849	684,545	707,990	722,305	739,804	757,697
Capital Expenditures	230,212	-	-	6,280	48,192	6,000	20,000
Total	**901,380**	**647,849**	**684,545**	**714,270**	**770,497**	**745,804**	**777,697**
Police Investigation							
Operating Expenditures	477,856	486,479	511,852	477,612	485,917	380,389	404,331
Capital Expenditures	-	-	-	-	-	-	-
Total	**477,856**	**486,479**	**511,852**	**477,612**	**485,917**	**380,389**	**404,331**
Police Patrol							
Operating Expenditures	2,657,416	2,930,502	2,760,603	2,826,699	2,763,364	3,238,512	3,357,266
Capital Expenditures	52,728	108,485	44,423	167,468	183,266	87,000	128,700
Total	**2,710,144**	**3,038,987**	**2,805,026**	**2,994,167**	**2,946,630**	**3,325,512**	**3,485,966**
Total	**4,089,380**	**4,173,315**	**4,001,423**	**4,186,049**	**4,203,044**	**4,451,705**	**4,667,994**

Graph 38.

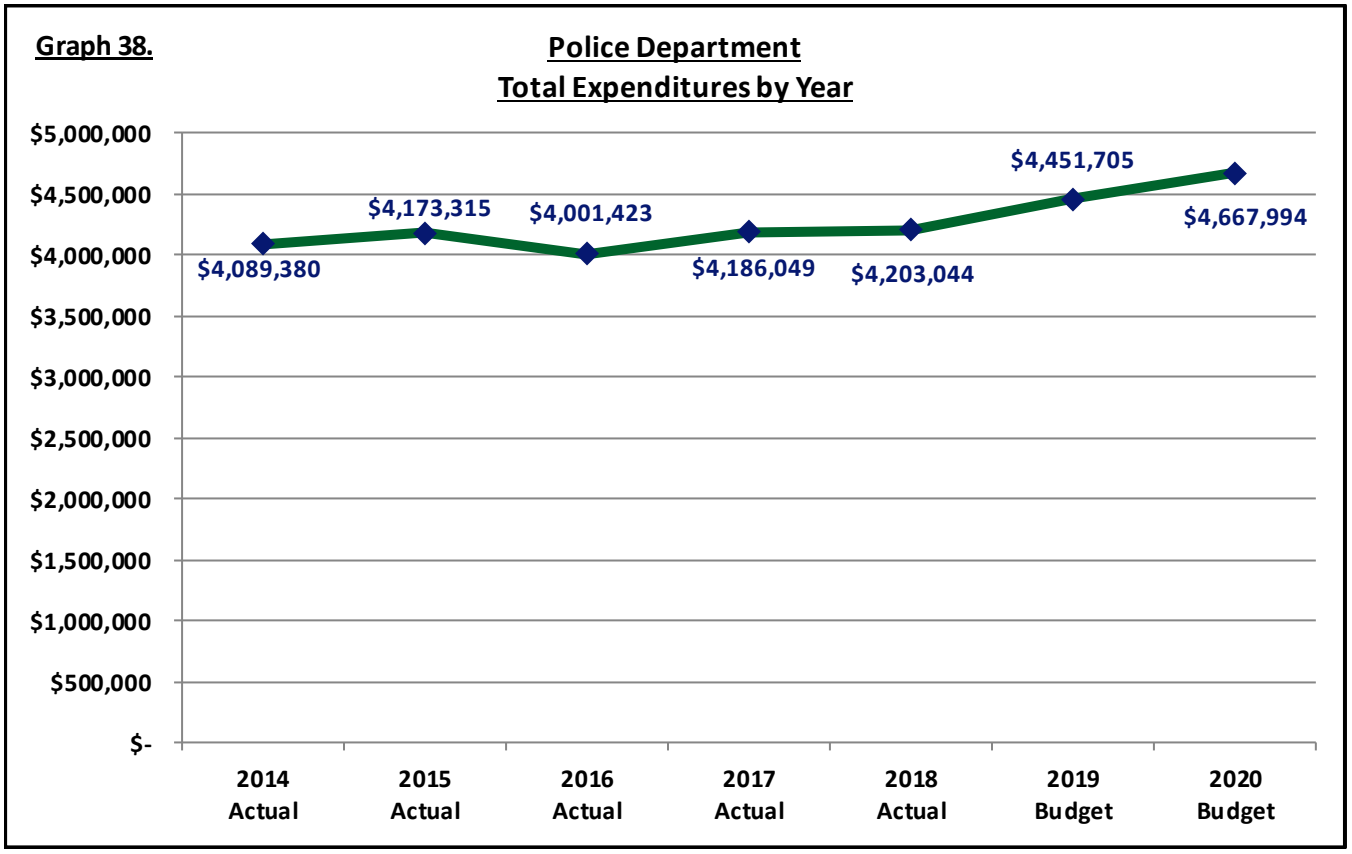
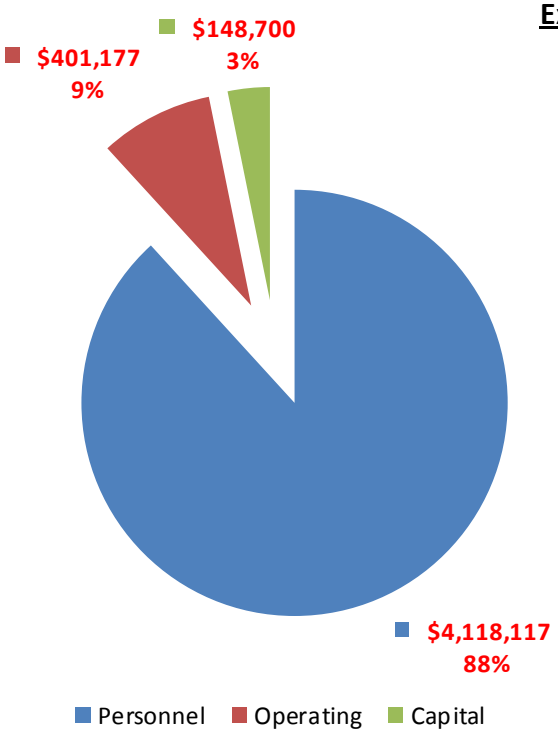


Chart 41.

Police Department Expenditures by Category



Graph 39.

Police Administration Operating Expenditures by Year

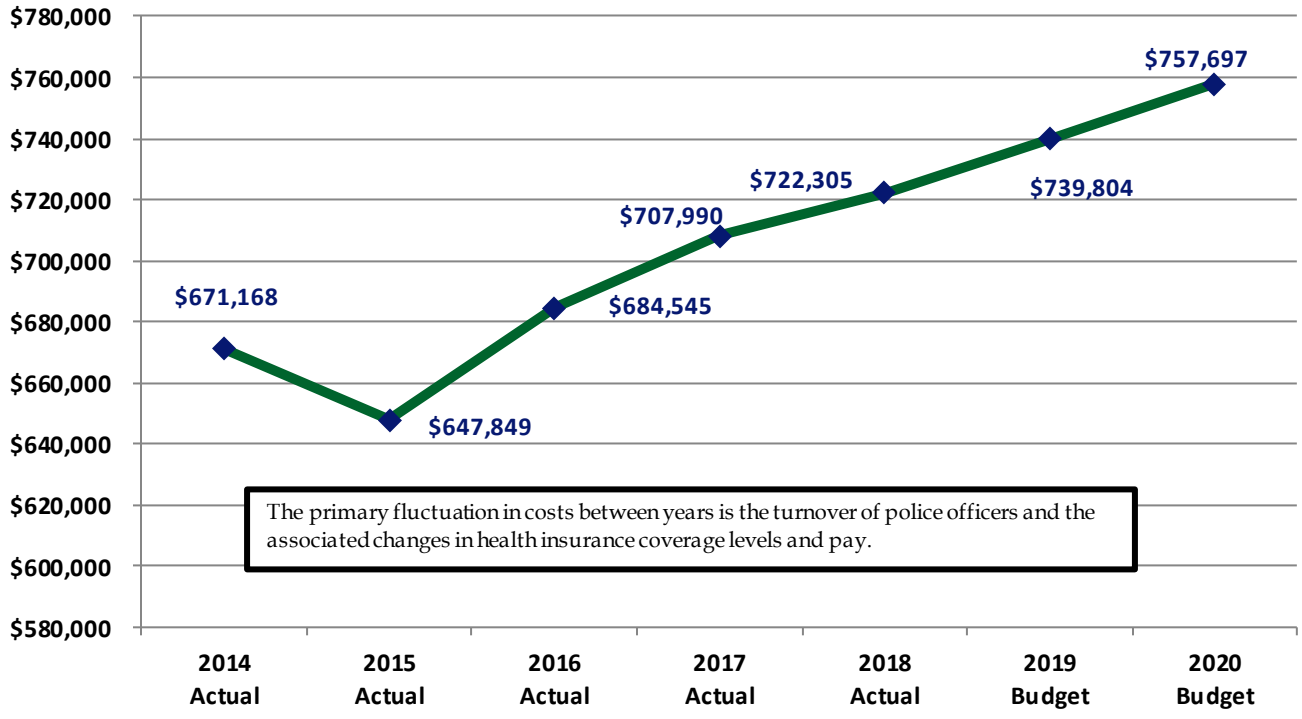
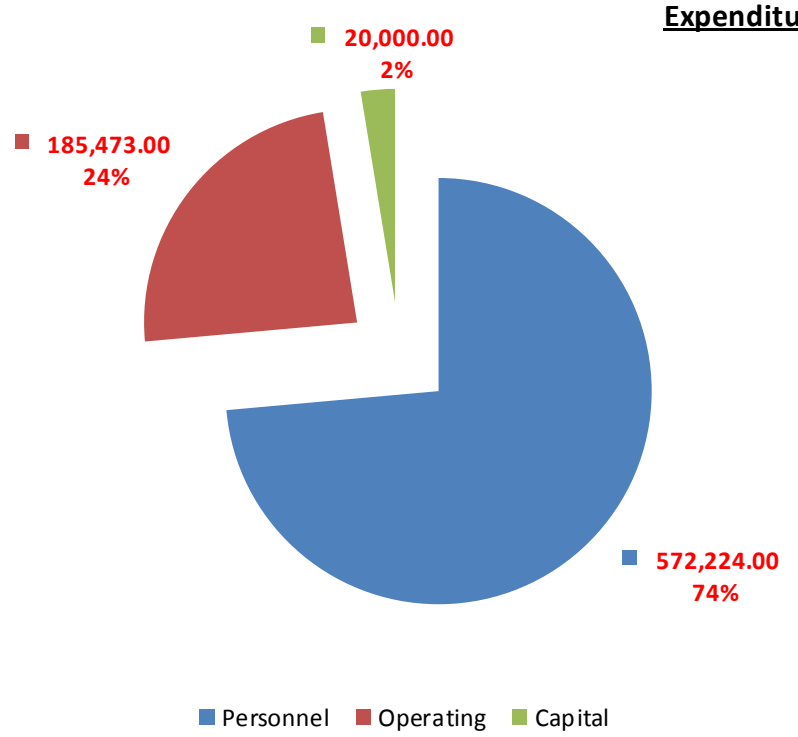


Chart 42.

Police Administration Expenditures by Category



Graph 40.

Police Investigation Operating Expenditures by Year

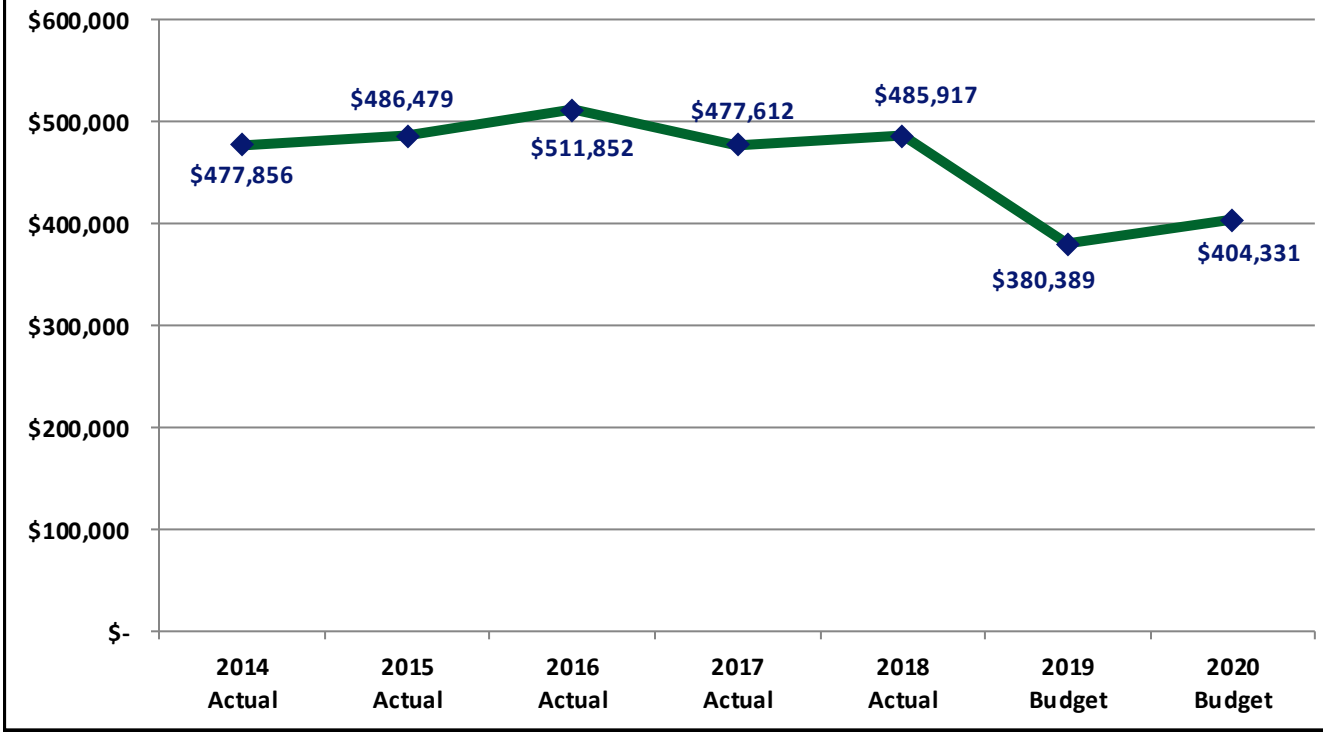
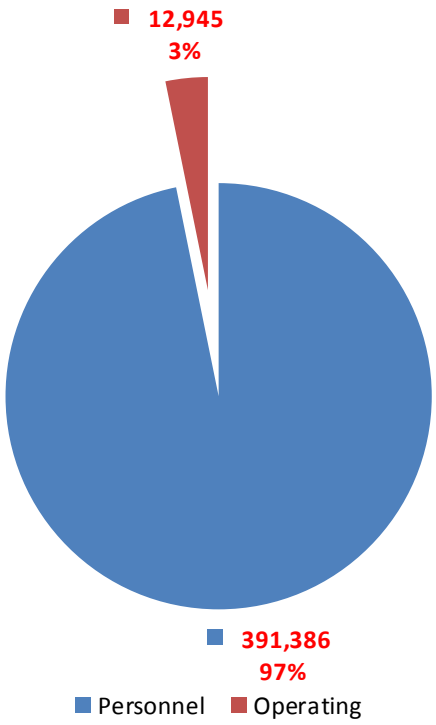


Chart 43.

Police Investigation Expenditures by Category



Graph 41.

Police Patrol Operating Expenditures by Year

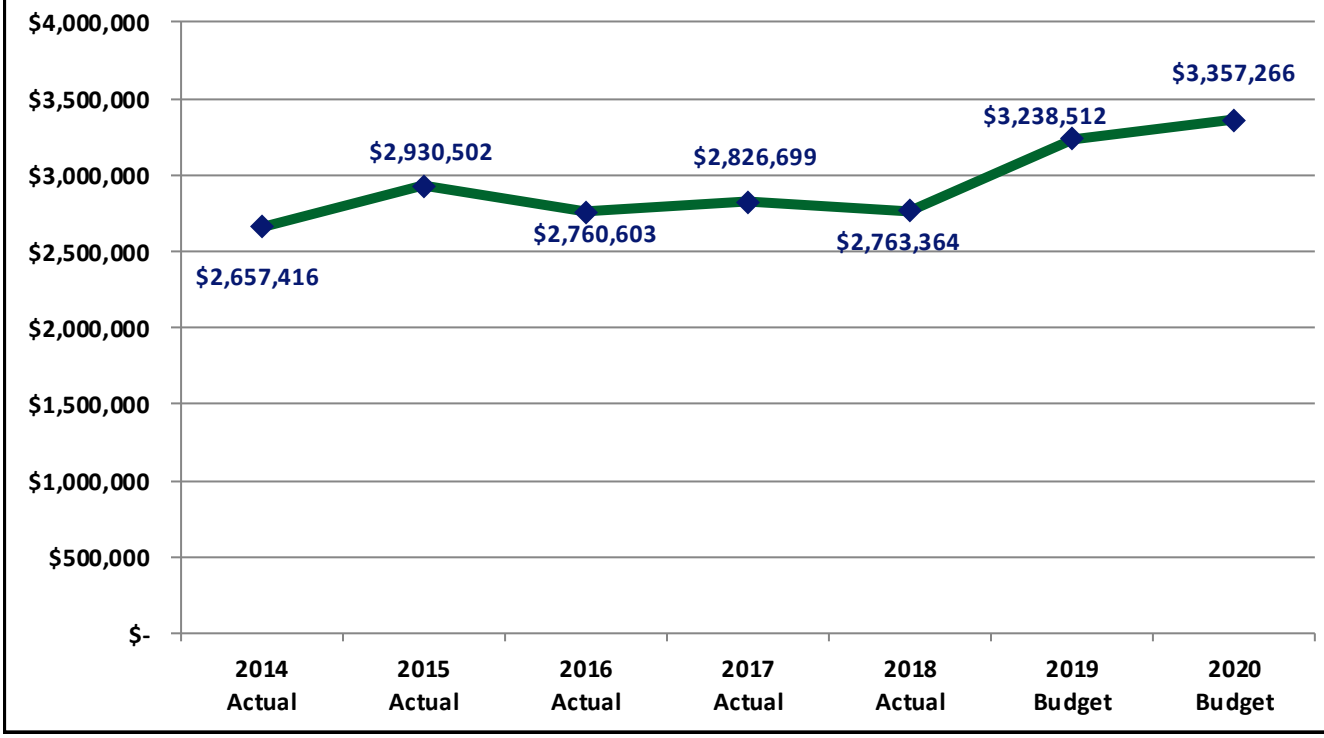
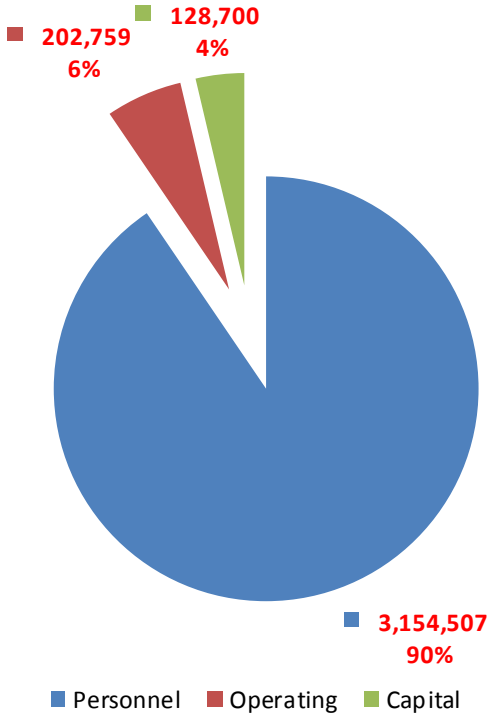
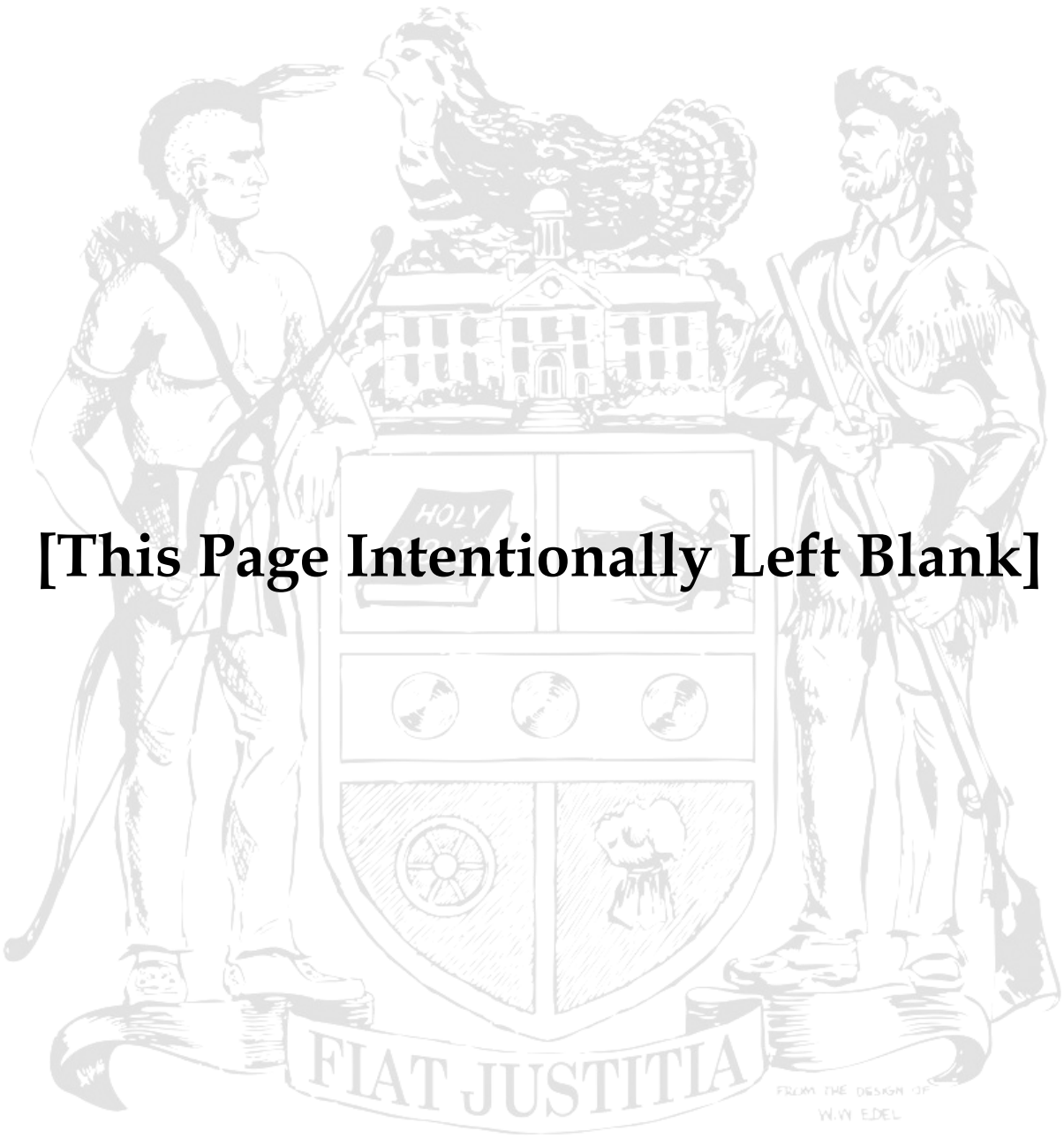


Chart 44.

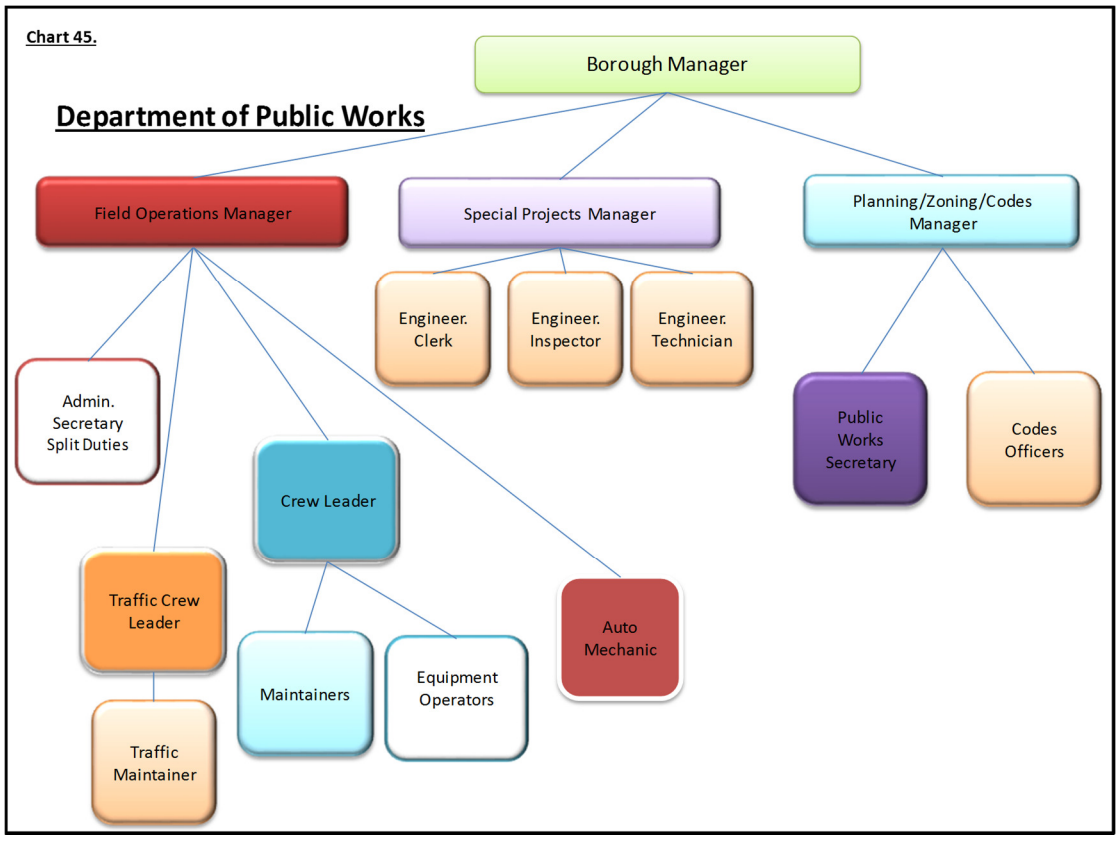
Police Patrol Expenditures by Category





[This Page Intentionally Left Blank]

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**	$10,337,116
Code Enforcement	**Operating Budget**	$3,871,523
Public Works Field Operations	**Capital Budget**	$6,465,593
Street Cleaning	**Full-Time Employees**	18.20
Traffic Control		
Street Lighting		
Solid Waste Collection & Disposal		

Table 23.

Department of Public Works Expenditures

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Public Works Administration							
Operating Expenditures	452,794	500,188	480,291	497,378	488,526	436,699	464,059
Capital Expenditures	-	-	-	-	-	16,000	-
Total	**452,794**	**500,188**	**480,291**	**497,378**	**488,526**	**452,699**	**464,059**
Borough Hall Maintenance							
Operating Expenditures	53,638	61,513	71,240	53,577	63,543	115,385	105,825
Capital Expenditures	1,448	-	18,875	23,893	17,600	176,000	175,750
Total	**55,086**	**61,513**	**90,115**	**77,470**	**81,143**	**291,385**	**281,575**
Code Enforcement							
Operating Expenditures	355,424	412,401	509,669	383,684	393,629	374,294	480,932
Capital Expenditures	-	416,640	666,766	1,010,406	1,744,504	9,239,567	5,171,343
Total	**355,424**	**829,041**	**1,176,435**	**1,394,090**	**2,138,133**	**9,613,861**	**5,652,275**
Public Works Field Operations							
Operating Expenditures	1,016,997	936,085	1,246,621	461,980	465,356	743,419	729,587
Capital Expenditures	32,030	45,322	56,909	645,289	625,530	841,534	727,500
Total	**1,049,027**	**981,407**	**1,303,530**	**1,107,269**	**1,090,886**	**1,584,953**	**1,457,087**
Street Cleaning							
Operating Expenditures	100,542	98,390	102,048	99,075	105,486	119,933	127,882
Capital Expenditures	-	-	-	-	-	-	-
Total	**100,542**	**98,390**	**102,048**	**99,075**	**105,486**	**119,933**	**127,882**
Traffic Control							
Operating Expenses	197,068	196,710	263,919	312,471	260,185	278,153	325,110
Capital Expenses	7,707	-	-	-	175,633	616,000	316,000
Total	**204,775**	**196,710**	**263,919**	**312,471**	**435,818**	**894,153**	**641,110**
Street Lighting							
Operating Expenditures	289,160	280,318	291,739	294,662	291,142	294,257	317,630
Capital Expenditures	20,790	-	-	-	-	-	40,000
Total	**309,950**	**280,318**	**291,739**	**294,662**	**291,142**	**294,257**	**357,630**
Solid Waste Collection & Disposal							
Operating Expenditures	656,773	659,809	698,758	684,159	736,672	749,935	1,320,498
Capital Expenditures	-	-	-	-	-	51,500	35,000
Total	**656,773**	**659,809**	**698,758**	**684,159**	**736,672**	**801,435**	**1,355,498**
Total	**3,184,371**	**3,607,376**	**4,406,835**	**4,466,574**	**5,367,806**	**14,052,676**	**10,337,116**

Graph 42.

Department of Public Works
Total Expenditures by Year

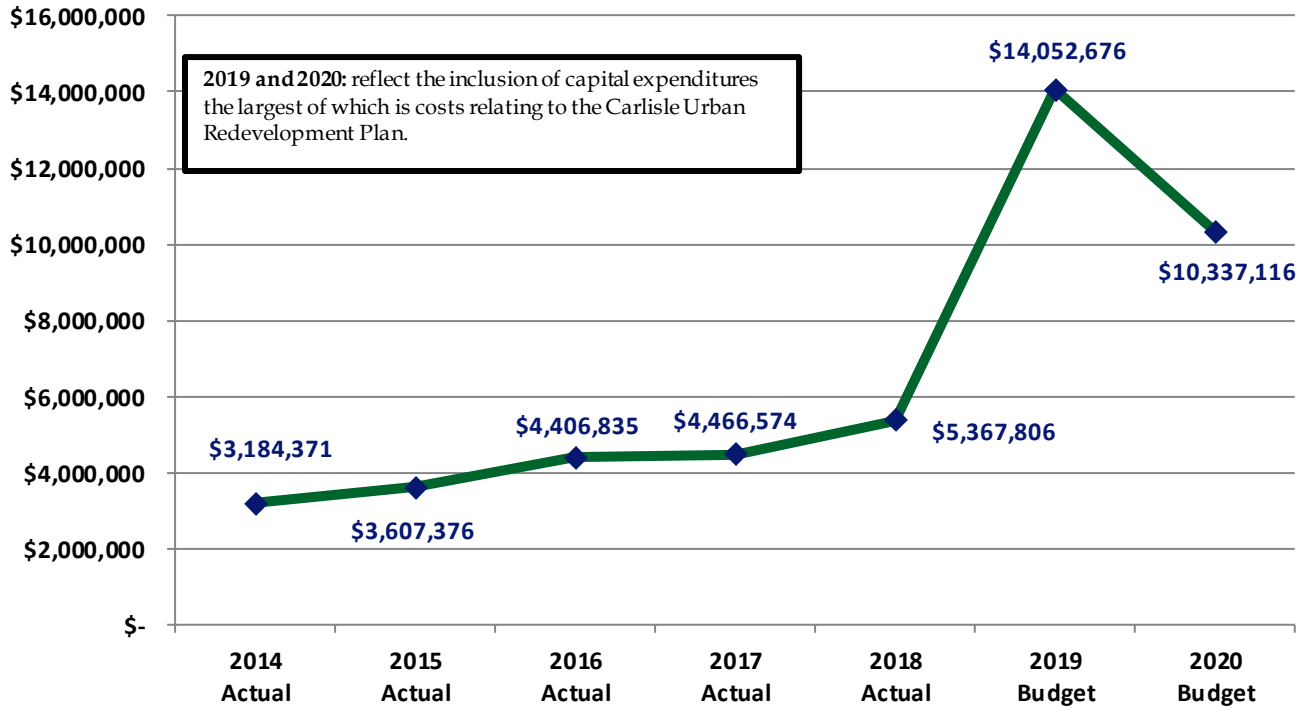
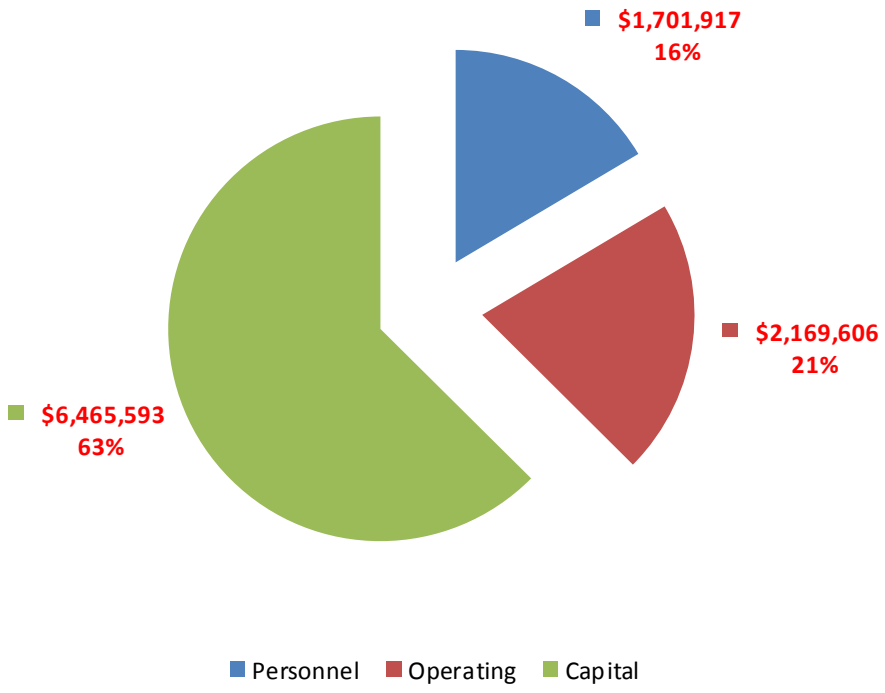


Chart 46.

Department of Public Works
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	All Funds
Budget In Total	$464,059
Operating Budget	$464,059
Capital Budget	$ -
Full-Time Employees	3.25

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

SERVICES PERFORMED



- engineering design, survey, contract management
- administers solid waste contract
- coordinates Borough's emergency plan
- performs fields surveys in advance of design work
- performs property research and deed investigation
- manages construction activity within the Borough
- 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)

2019 ACCOMPLISHMENTS

2019 Goal	Actions Completed During 2019
Provide engineering services to assess and improve traffic management and safety	Conducted ten traffic studies and submitted applicable results and recommendations to Council for its consideration. Received PennDOT approval for installation of 4-way stop at S. College and Walnut Streets

Upgrade pedestrian curb ramps in conjunction with roadwork	Completed all 51 curb ramp upgrades included in Capital Improvement Plan, with 25 of the curb ramps completed by Borough staff.
Undertake road maintenance program consistent with 2016 road condition assessment	Milled and repaved 1.14 miles of streets and microsurfaced 1.18 miles of streets, consistent with maintenance program.
Complete Carlisle Connectivity Project final design and property acquisition	Secured all needed rights-of-way for project and received FHWA approval of TIGER grant component. Michael Baker International completed final project designs and HRG, Inc. continued to function as Program Manager to help administer projects and manage secured grants

2020 GOALS

- Provide consistent public works services and operations
- Provide engineering professionalism
- Provide efficient citizen support and response
- Develop model of stormwater system as first step in developing overall stormwater system rehabilitation and flooding mitigation program
- Implement updated 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, with special emphasis on addressing areas impacted by 2018 and 2019 flood events
- 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
- Manage Carlisle Connectivity Project construction phase improvements along B Street, Fairground Avenue, Carlisle Spring Road and North Hanover Street transportation corridors
- Coordinate Borough infrastructure rehabilitation projects so all infrastructure within a project area is appropriately addressed

Graph 43.

Public Works Administration
Operating Expenditures by Year

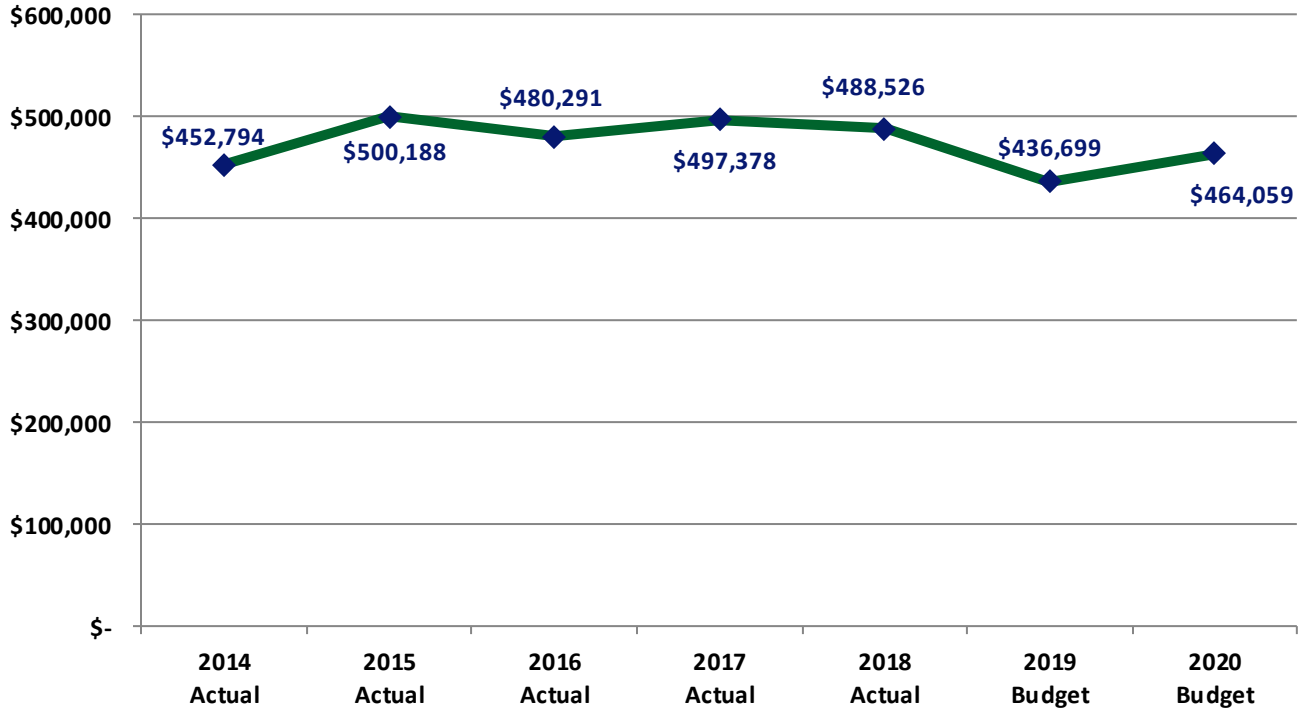
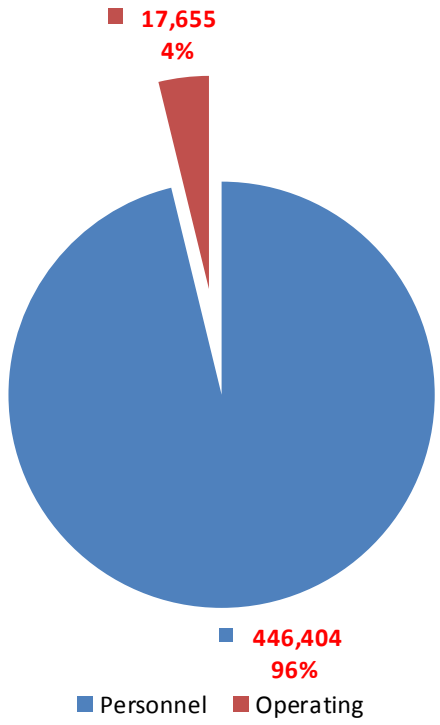


Chart 47.

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	$281,575
Operating Budget	$105,825
Capital Budget	$175,750
Full-Time Employees	-

SERVICES PERFORMED

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



BUDGETARY ACTIVITIES

- Borough Hall Maintenance (409)

2019 ACCOMPLISHMENTS

2019 Goal	Actions Completed During 2018
Replace failed roof snow guards	Borough staff reinstalled roof guards using enhanced support attachments.
Perform routine HVAC maintenance	Completed spring and fall routine maintenance and continued preventative maintenance contracts
Perform first floor modifications to receptionist area and security upgrades.	Replaced exterior door locks with keyless, electronic locking system. Deferred major building modifications until basement tenant use is determined.
Add backup basement sump pump	Staff replaced stairwell drain with one less prone to clogging and tied drain into basement sump pump system and installed backup pump.
paint exterior wood trim	Deferred to 2020

2020 GOALS

- paint exterior wood trim
- complete first floor modifications to receptionist area and security upgrades
- repair railing along basement access ramp
- complete routine maintenance of the buildings HVAC equipment including filter changes and fan coil cleaning
- Select long-term approach for HVAC upgrades.

FINANCIAL SUMMARIES

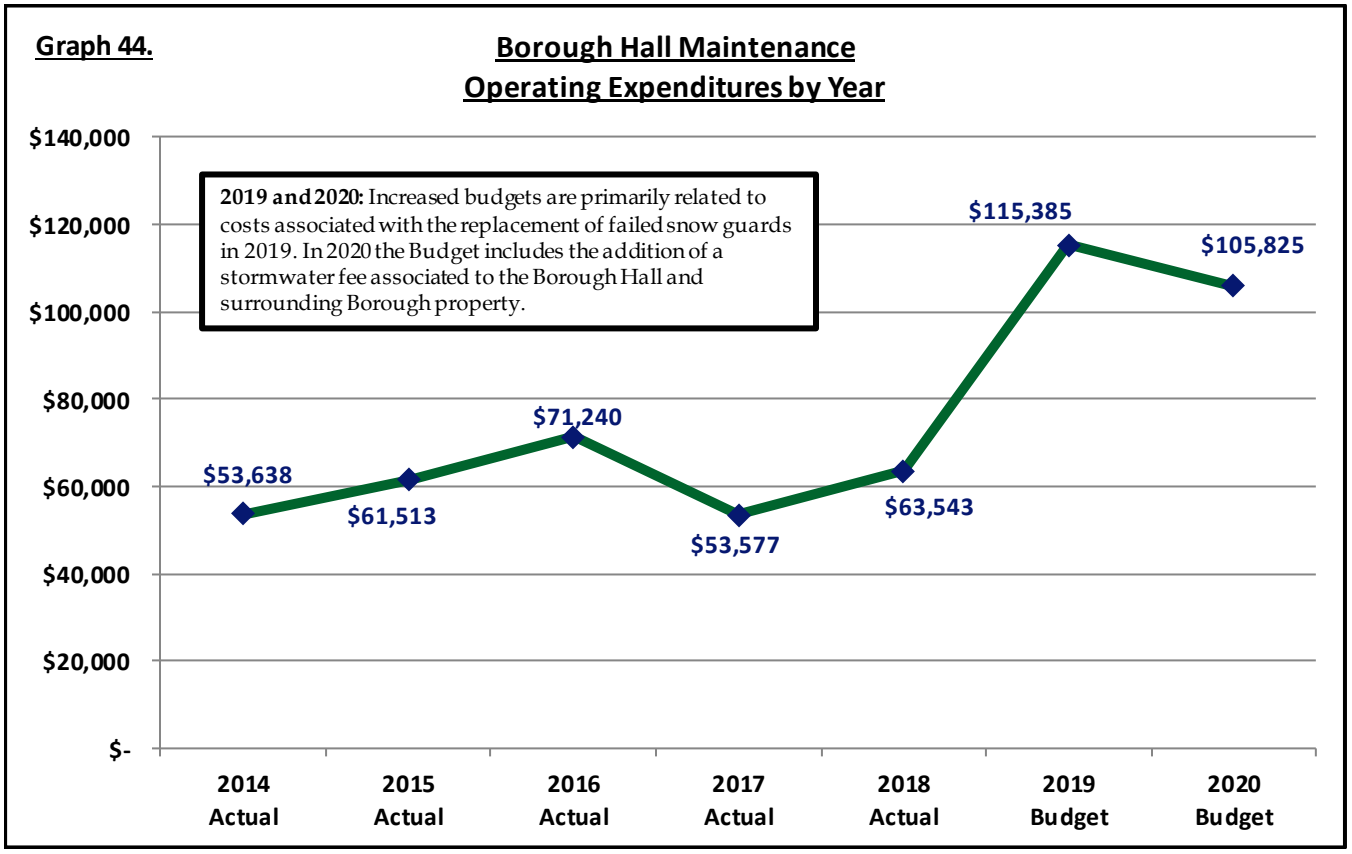
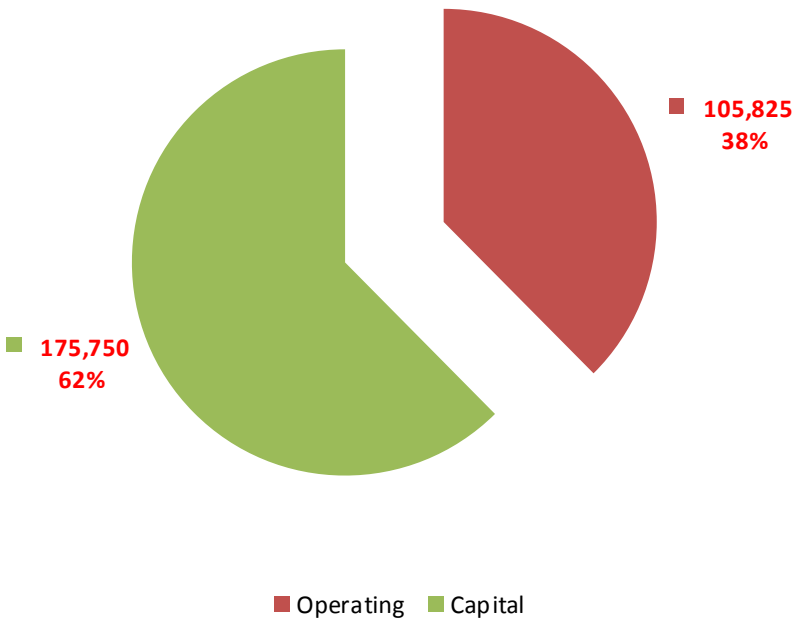


Chart 48.

Borough Hall Maintenance Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	General; Capital Projects
Budget In Total	$5,652,275
Operating Budget	$480,932
Capital Budget	$5,171,343
Full-Time Employees	5.77

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)

2019 ACCOMPLISHMENTS

- The section was able to perform admirably while half its staff was impacted by retirement and long-term illness, for the Q1 period. We were fortunate in hiring two energetic persons that we hope to offer robust attention to Building and Property Maintenance matters.
- Staff continued processing / reviewing building permits, and rezoning requests for the re-development of the former 65-acre, Brownfield – Urban Mixed-Use lands.
- Staff was instrumental in assisting the re-location of a 40 employee, hi-tech manufacturing company into an underutilized office – warehouse building. Staff desires to make economic development a priority function so we may transition towards a bona-fide "Community Development" mission, subject to Council support and resources.
- Staff was busy gathering research, evaluating data / options, and preparing draft policies for the pending Rental Housing Ordinance. Staff anticipates an early 2020, adoption, as we

work on personnel recruitment and making necessary changes to administration to handle this major new responsibility.

2020 GOALS

- Staff will ensure that the implementation of a new Rental Housing Program will occur in an effective and timely manner, with minimal disruption to other key functions, and responsibilities.
- Staff hopes to be given the resources to also devote more attention and time towards fulfilling an economic development mission. In addition, to marketing, and outreach, we would like to amend the Zoning Ordinance and Land Development Ordinance to make design, procedural, and regulatory polices more conducive for attracting new businesses and growth.
- Staff will assist Council in conducting research and offering recommendations on best management practices for dealing with potential reductions to off-street parking, and limiting impervious coverage and stormwater runoff.



Graph 45.

Code Enforcement
Operating Expenditures by Year

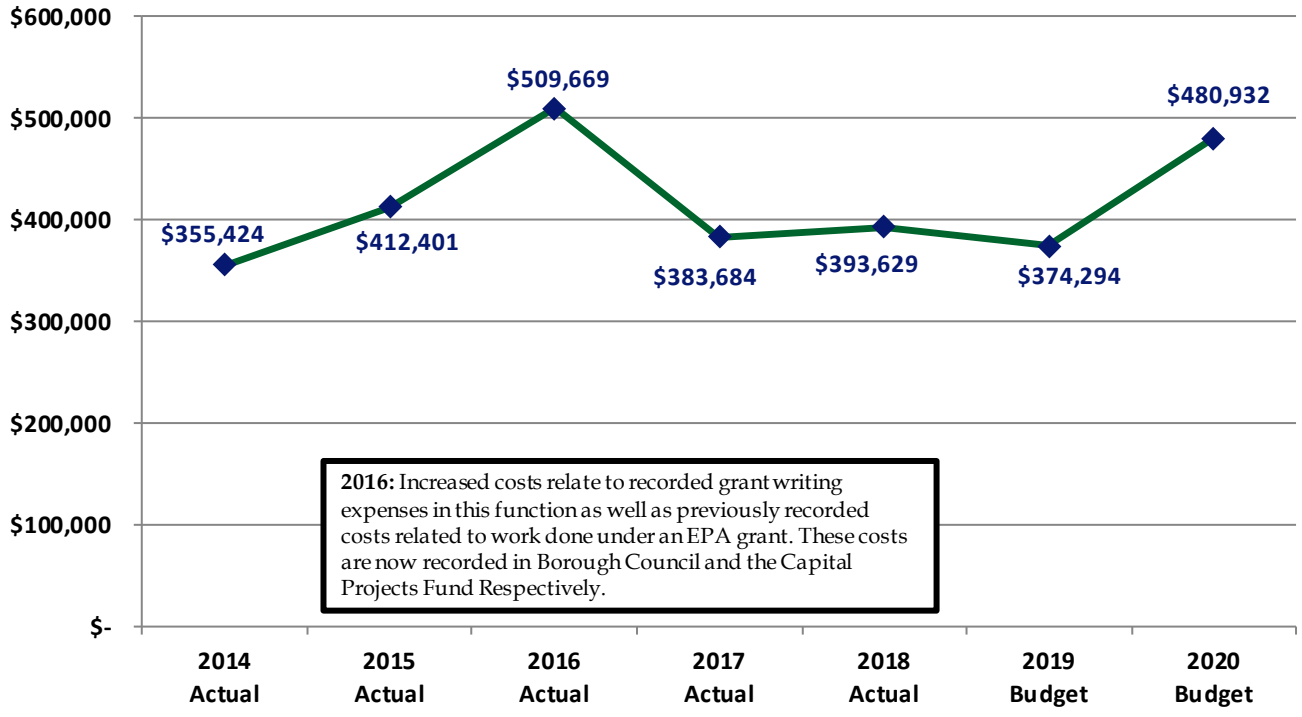
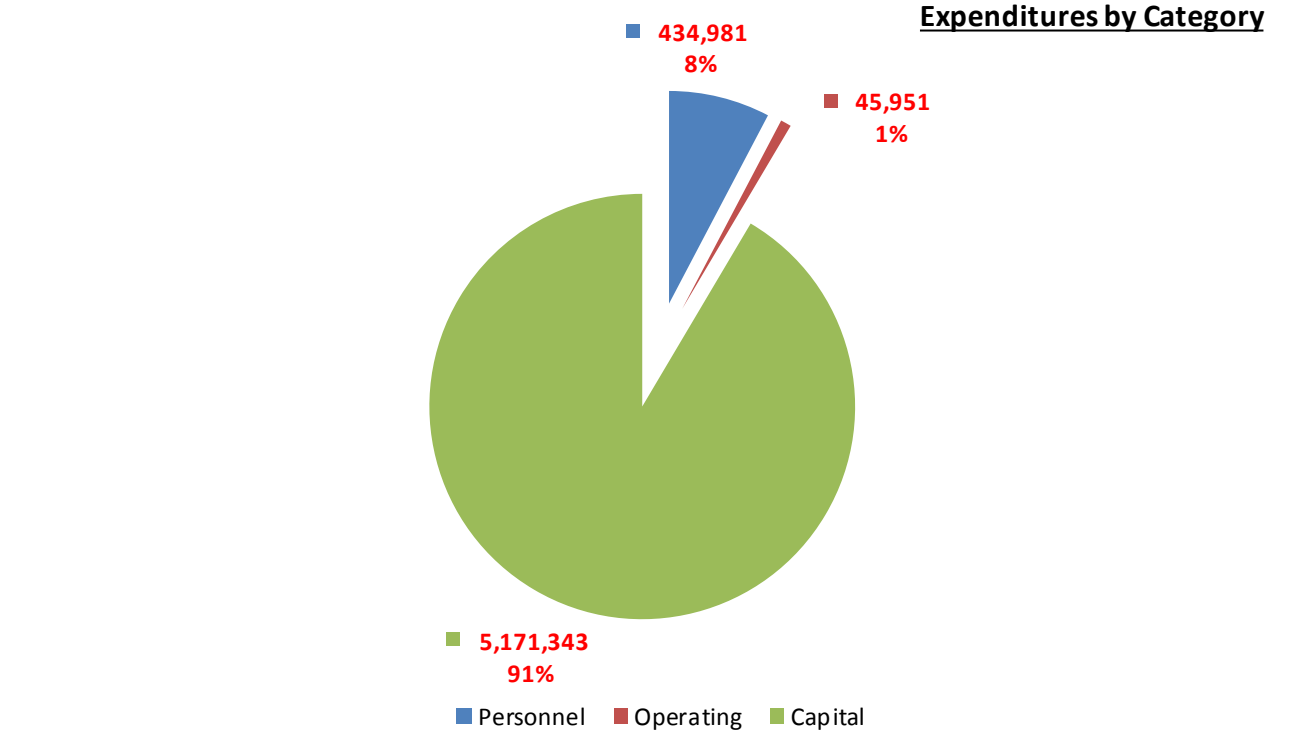


Chart 49.

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	$1,457,087
Operating Budget	$729,587
Capital Budget	$727,500
Full-Time Employees	5.85

SERVICES PERFORMED

- repair and maintenance of:
  - borough roadways and avenues
- pothole patching
- utility repair/black top patching
- new curb blacktop patching
- emergency response
- sinkhole repair
- snow & ice control
- posting for Carlisle Car Show events
- maintenance and repair of borough vehicles



BUDGETARY ACTIVITIES

- Public Works Field Operations (430)

2019 ACCOMPLISHMENTS

- repaired potholes
- permanent black top patches
- curb patching
- brush pick up
- leaf pick up
- curb ramps
- milling & paving
- Green Streets Project (Louther & Cherry)
- vehicle and equipment services (480)

2020 GOALS

- cut costs on fleet service and maintenance
- update borough garage
- roadway grading with engineering
- continue training maintainers on equipment
- explore procedural changes and boost efficiency
- explore new equipment options

FINANCIAL SUMMARIES

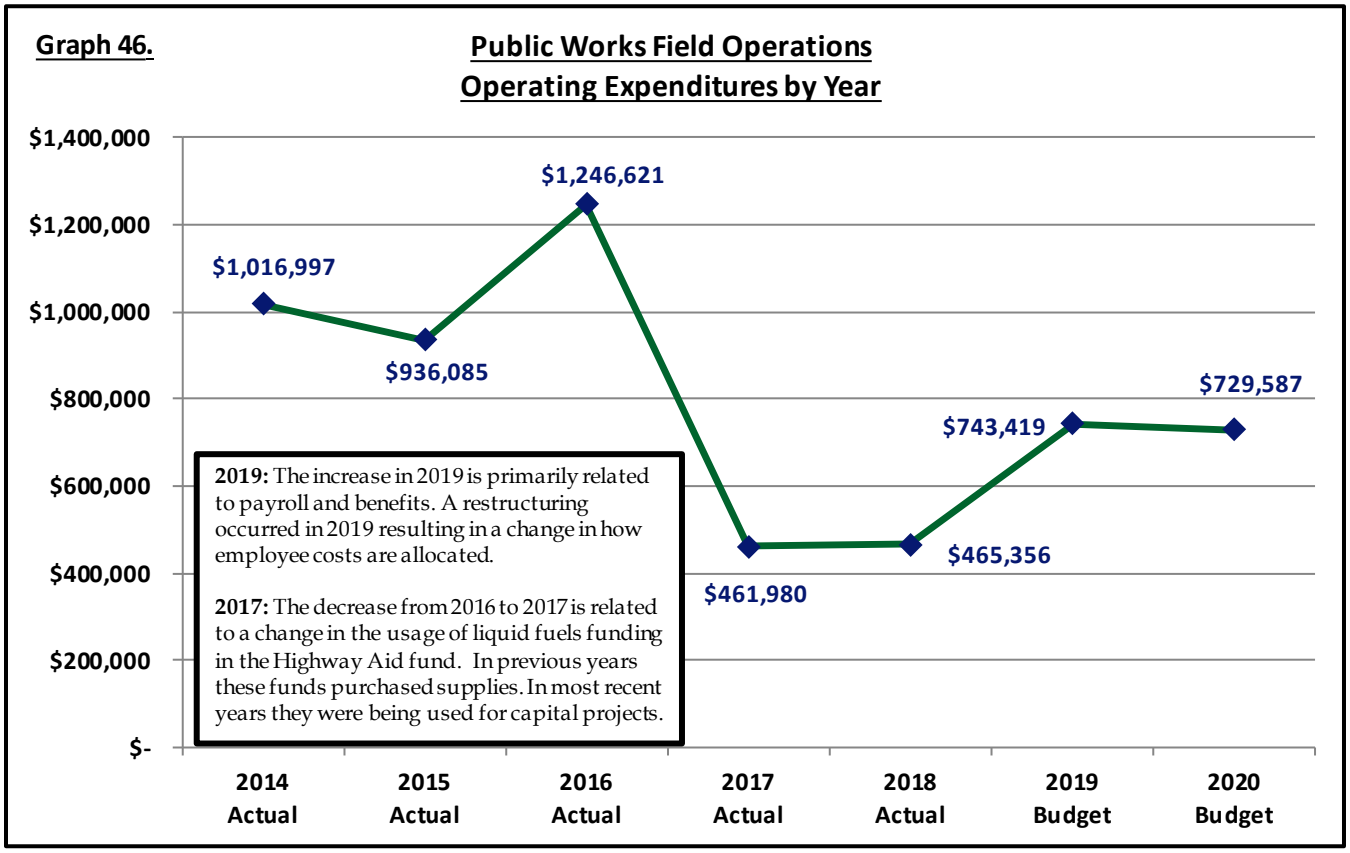
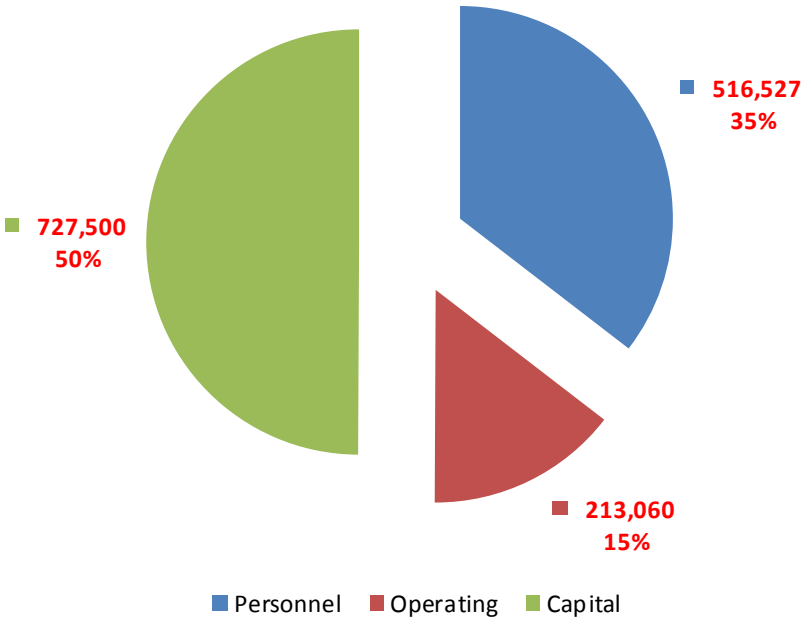


Chart 50.

Public Works Field Operations Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	Stormwater
Budget In Total	$127,882
Operating Budget	$127,882
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)

2019 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.

2020 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.

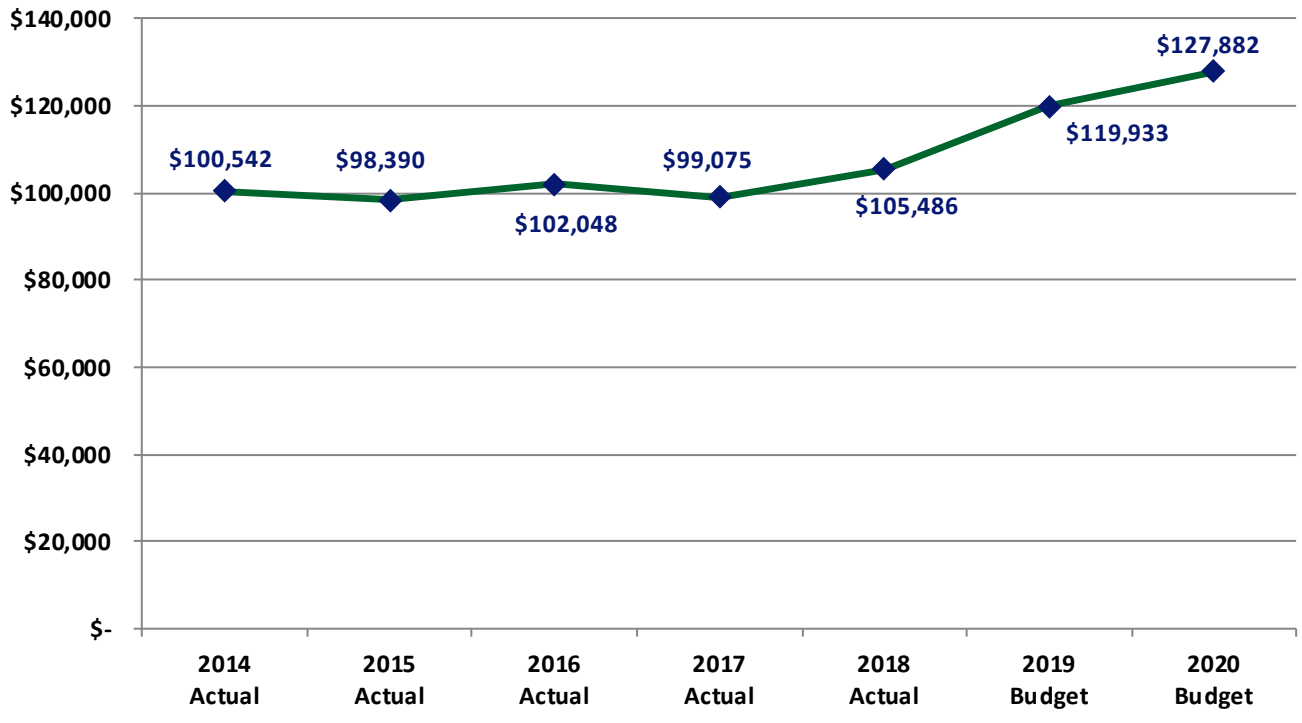
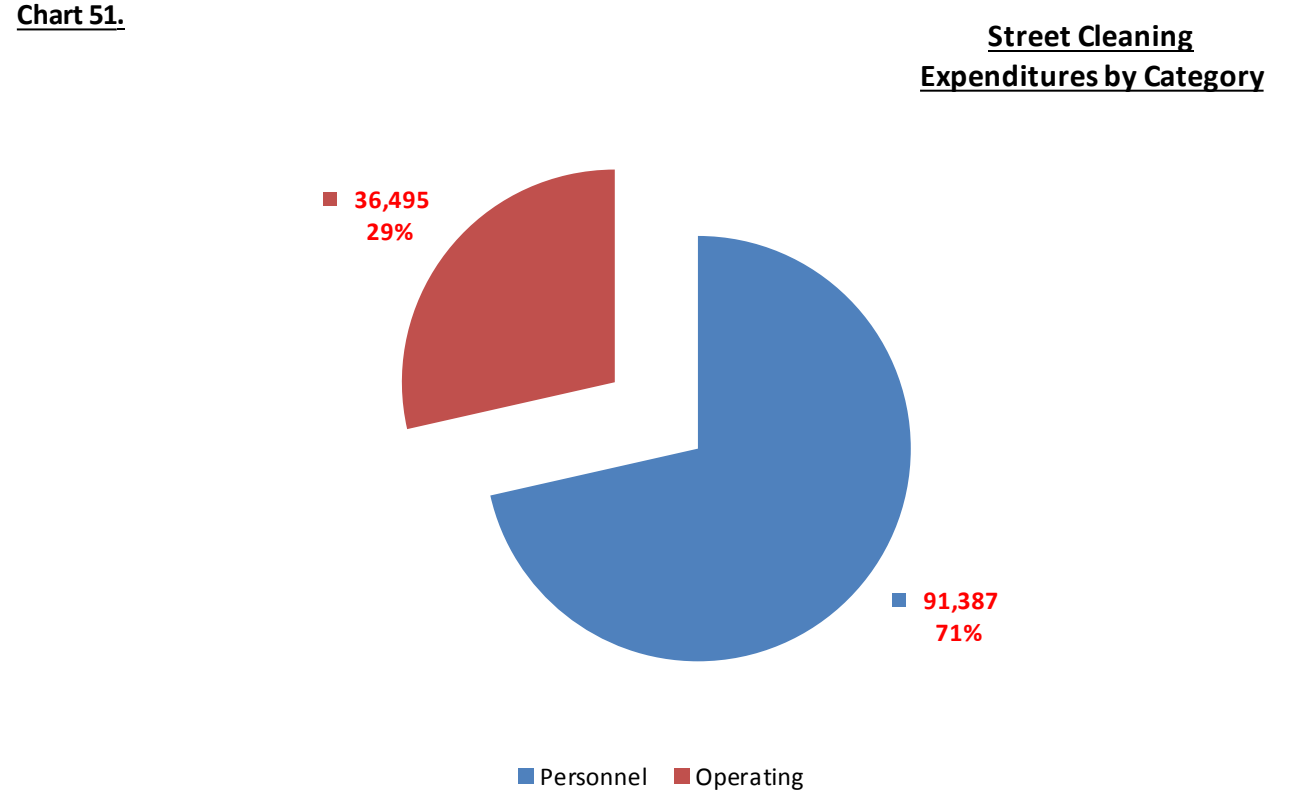


Chart 51.



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	$641,110
Operating Budget	$325,110
Capital Budget	$316,000
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)



2019 ACCOMPLISHMENTS

- painted 4,000lf of school crosswalks that are not thermoplastic
- 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
- 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
- maintain "Welcome to Carlisle" signs
- install four-way stop at College & Walnut Streets

2020 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
- complete traffic signal upgrades at E. Pomfret and S. Spring Garden Street
- replace outdated equipment at one signalized intersection per year
- explore purchasing thermo plastic machine to reduce the cost/maintenance of current crosswalk line painting

FINANCIAL SUMMARIES

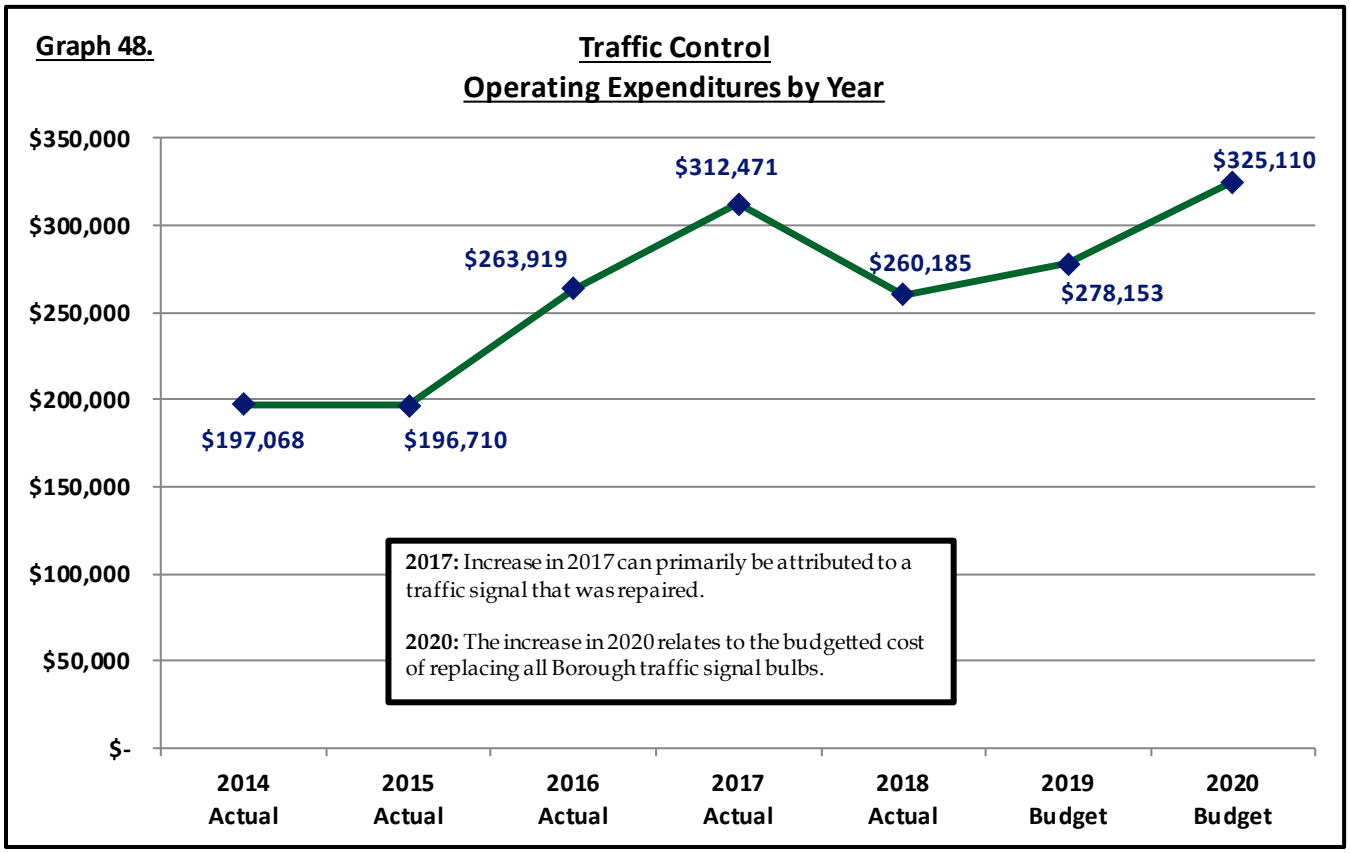
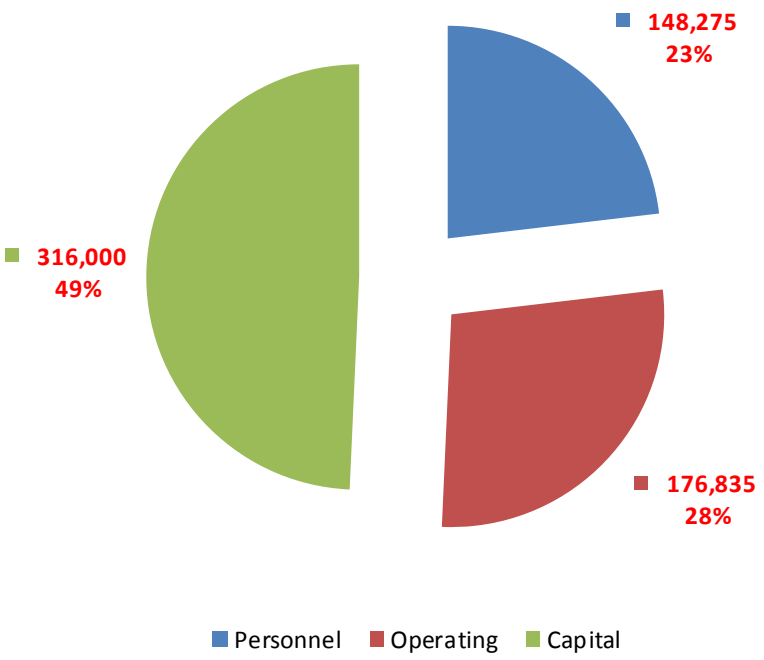


Chart 52.

Traffic Control
Expenditures by Category



FUNCTION OVERVIEW

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

Function Snapshot	
Department	Public Works
Applicable Funds	General; Capital Projects
Budget In Total	$357,630
Operating Budget	$317,630
Capital Budget	$40,000
Full-Time Employees	-

SERVICES PERFORMED

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

BUDGETARY ACTIVITIES

- Street Lighting (434)



2019 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
- PPL replaced 379 LED light fixtures in PPL owned street lights
- worked on replacement of underground wiring on N. Hanover Street

2020 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
- continue to work with PPL on cobra head replacement from HPS fixtures to LED

Graph 49.

Street Lighting
Operating Expenditures by Year

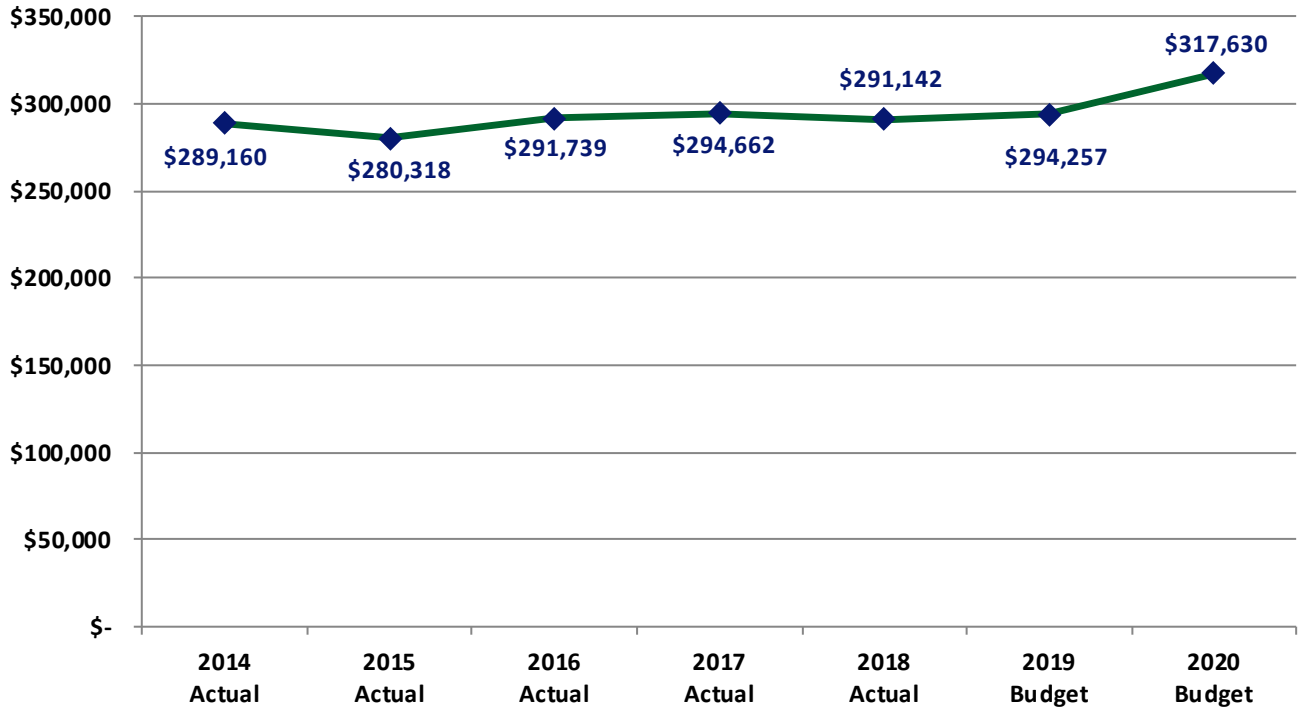


Chart 53.

Street Lighting
Expenditures by Category



FUNCTION OVERVIEW

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

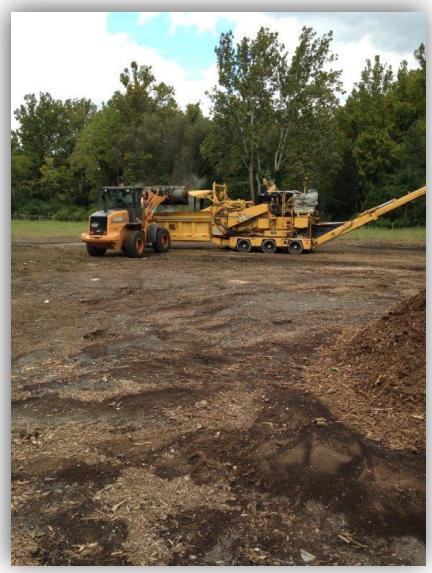
Function Snapshot	
Department	Public Works
Applicable Funds	Solid Waste
Budget In Total	$1,355,498
Operating Budget	$1,320,498
Capital Budget	$35,000
Full-Time Employees	0.33

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)



2019 ACCOMPLISHMENTS

- composted 858 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
- constructed greeting hut at site to help monitor and guide resident material drop-off and improved traffic pattern
- installed 4 new fire hydrants to aid in composting
- acquired new Case 621 with grapple bucket as per DEP grant
- began to place fill at compost facility to level up area
- loaded out 2,100 CY of old single ground mulch
- double ground 6,893 CY of brush to make mulch

- turned leaves monthly for composting
- hired part-time attendant for compost facility

2020 GOALS

- provide a spring and fall curbside brush collection
- provide fall curbside leaf collection
- provide annual holiday tree collection curbside
- process all leaf and tree debris
- continue leveling of compost site
- establish new relationships with contractor to repurpose old mulch and grindings
- layout compost site for a more efficient work flow
- install new material storage bins in the front of the compost site for resident pick up
- lower operating cost
- offer topsoil to residents

FINANCIAL SUMMARIES

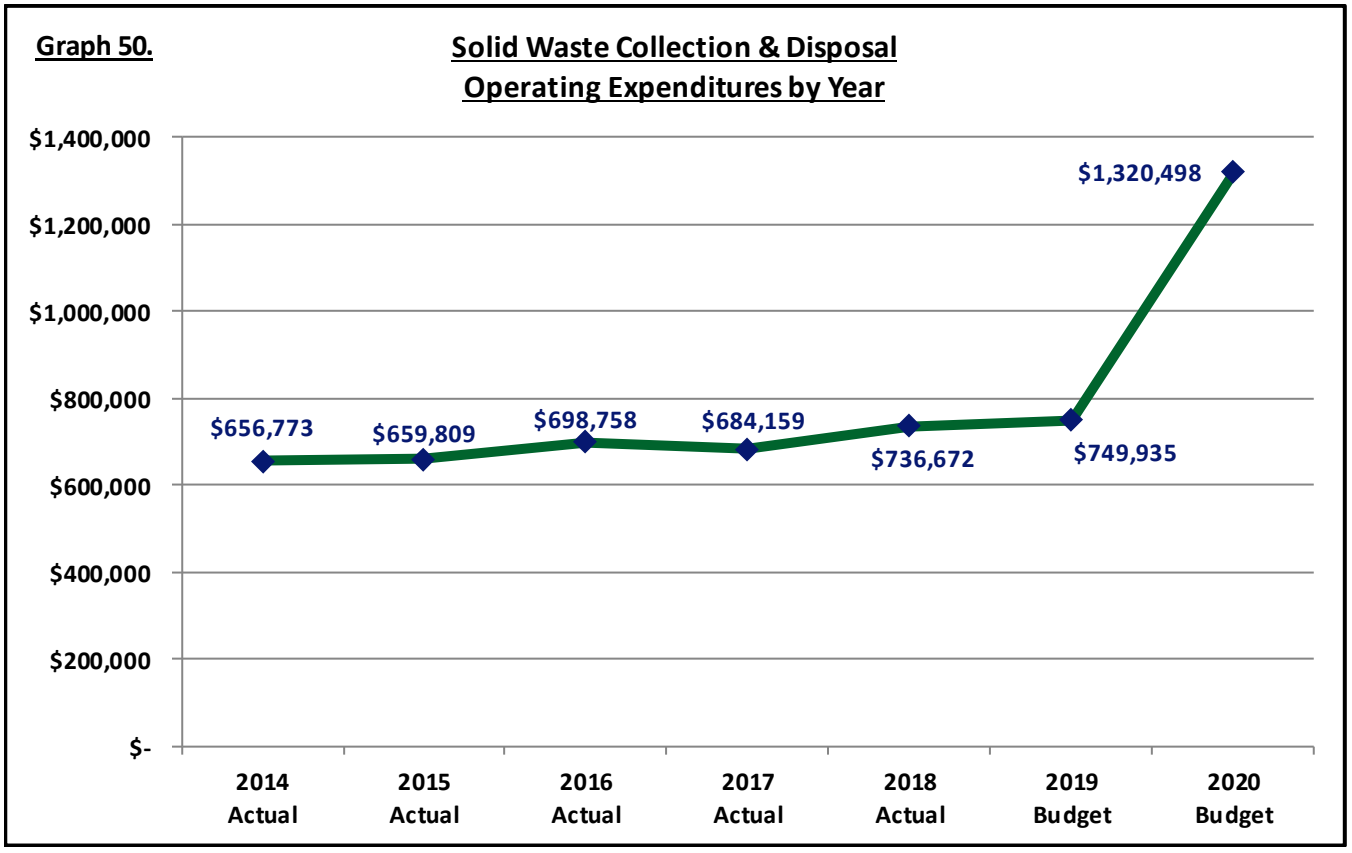
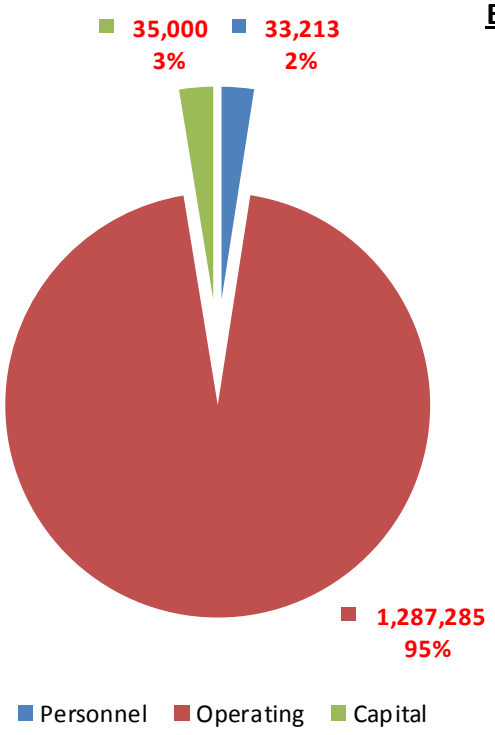
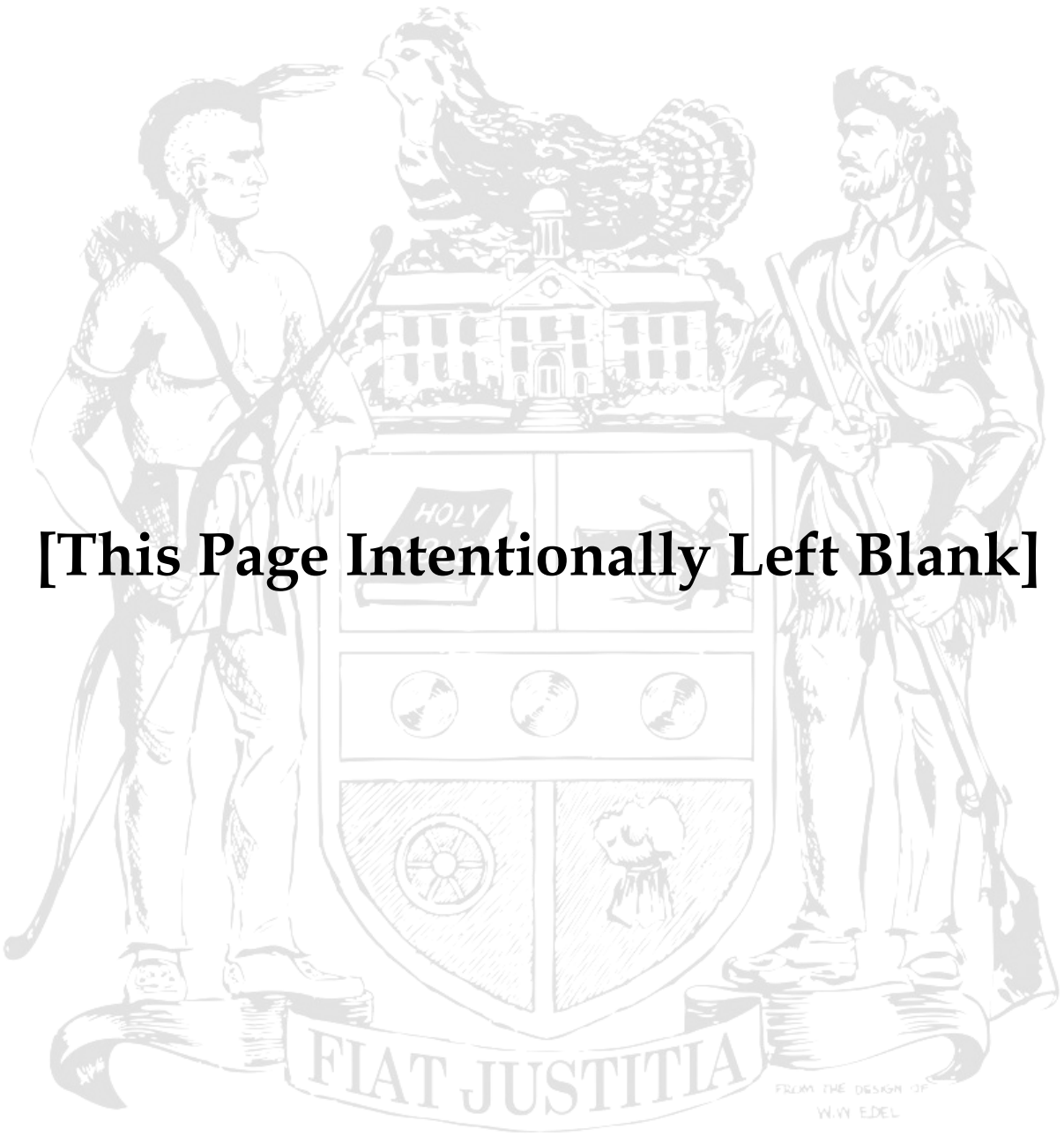


Chart 54.

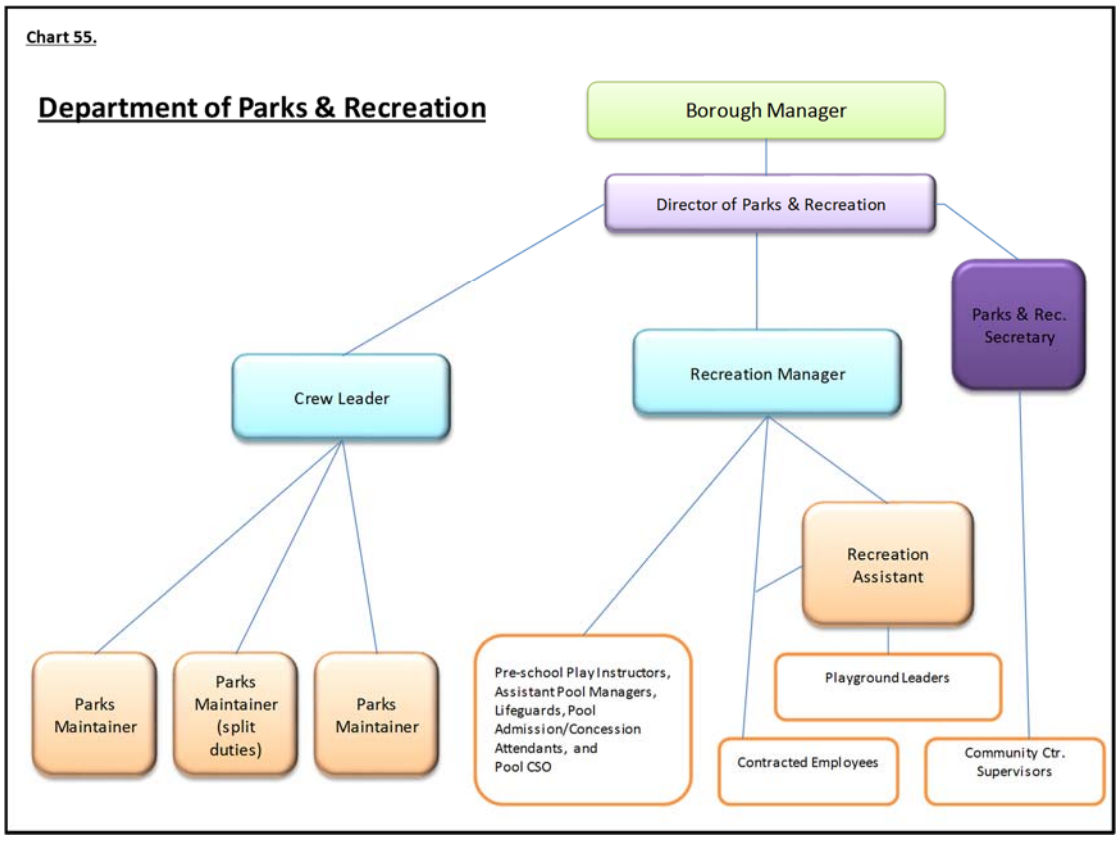
Solid Waste Collection & Disposal Expenditures by Category





[This Page Intentionally Left Blank]

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.	**Associated Funds**	General Fund, Capital Projects
Recreation Services		
Swimming Pool	**Budget In Total**	$1,359,375
Parks Maintenance	**Operating Budget**	$1,155,224
Shade Trees	**Capital Budget**	$204,151
Community Center	**Full-Time Employees**	8

Table 24.

Department of Parks & Recreation Expenditures

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Parks and Recreation Admin.							
Operating Expenditures	181,471	185,835	191,891	197,472	210,928	218,515	211,616
Capital Expenditures	-	-	-	-	-	-	-
Total	**181,471**	**185,835**	**191,891**	**197,472**	**210,928**	**218,515**	**211,616**
Recreation Services							
Operating Expenditures	180,912	180,787	189,032	191,917	188,900	209,399	216,862
Capital Expenditures	-	-	-	-	-	-	-
Total	**180,912**	**180,787**	**189,032**	**191,917**	**188,900**	**209,399**	**216,862**
Swimming Pool							
Operating Expenditures	131,349	141,566	145,351	131,737	143,237	166,023	171,680
Capital Expenditures	56,856	15,396	77,103	16,400	-	46,000	10,000
Total	**188,205**	**156,962**	**222,454**	**148,137**	**143,237**	**212,023**	**181,680**
Parks Maintenance							
Operating Expenditures	339,756	347,333	342,863	356,646	367,679	399,500	426,119
Capital Expenditures	103,731	55,083	1,000,313	805,985	63,325	521,651	186,051
Total	**443,487**	**402,416**	**1,343,176**	**1,162,631**	**431,004**	**921,151**	**612,170**
Shade Trees							
Operating Expenditures	6,960	6,871	11,679	6,783	8,170	7,000	17,000
Capital Expenditures	-	-	-	-	-	-	-
Total	**6,960**	**6,871**	**11,679**	**6,783**	**8,170**	**7,000**	**17,000**
Community Center							
Operating Expenditures	94,339	93,018	109,418	90,157	84,895	100,875	111,947
Capital Expenditures	14,251	25,138	20,454	92,061	13,575	309,100	8,100
Total	**108,590**	**118,156**	**129,872**	**182,218**	**98,470**	**409,975**	**120,047**
Total	**1,109,625**	**1,051,027**	**2,088,104**	**1,889,158**	**1,080,709**	**1,978,063**	**1,359,375**

Graph 51.

Department of Parks & Recreation
Total Expenditures by Year

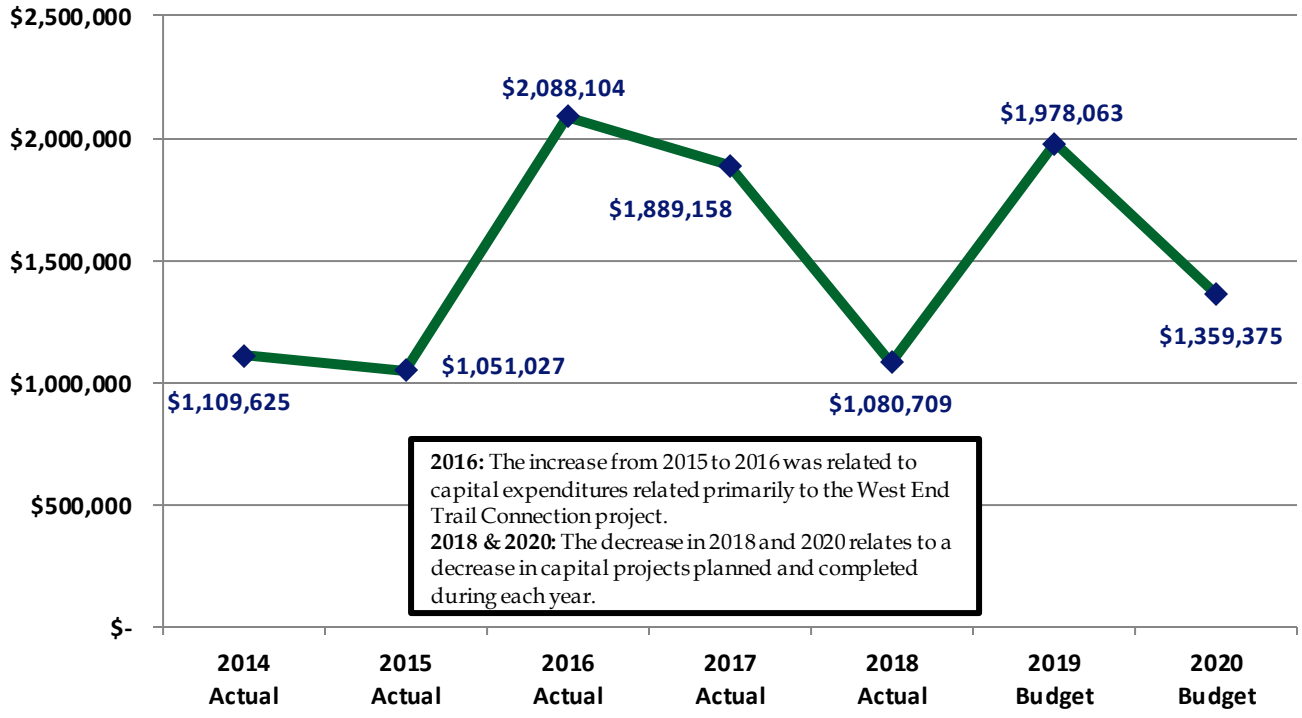
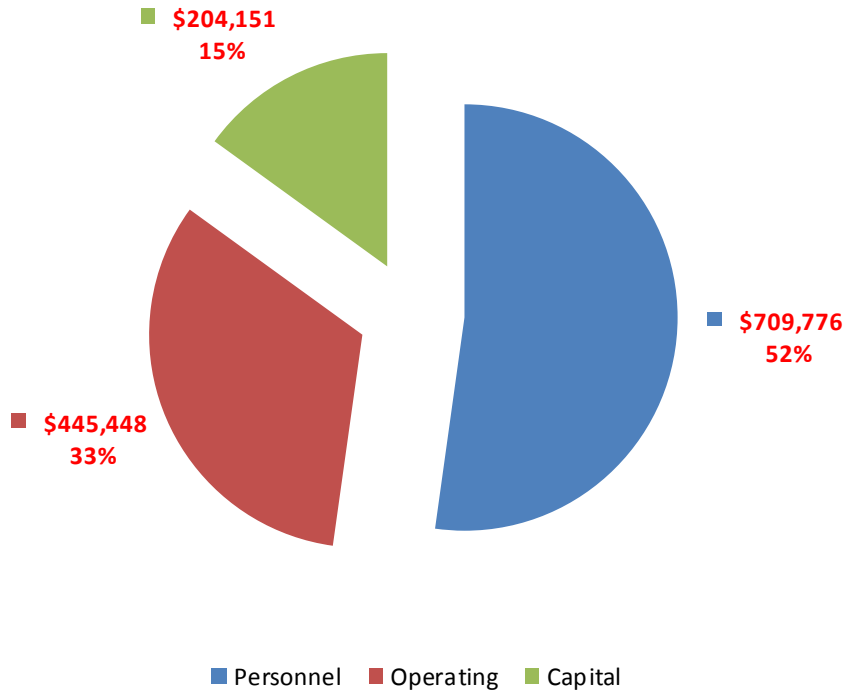


Chart 56.

Department of Parks & Recreation
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Parks & Rec.
Applicable Funds	General
Budget In Total	$211,616
Operating Budget	$211,616
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 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)

2019 ACCOMPLISHMENTS

2019 Goals	Actions Completed During 2019
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.	The backfill for the grading of this site has rubble and a minimal amount of top soil as a base for the site. This may cause problems with any type of plantings at the site. Due to the responsibility of continued maintenance, it would not be advisable to accept as a recreational area.
Review and implement various parts of the action plan for the Bicycle & Pedestrian Trail Network per the Borough's Comprehensive	The Bicycle and Pedestrian Trail Network Map continues to be disseminated to locations and events targeted to audiences such as students and families of the school district and local businesses through the Chamber of Commerce.

Plan. Implement various bike/ped plan recommendations.	An application for a certification as a Bike Friendly Community through the League of American Bicyclists was submitted in August 2019.
Evaluate the possibility of including a skate park in the linear stormwater park plans.	At the October 2018 Borough Council meeting, consensus was given to direct staff to include a skate park as a possibility for the Fairground Avenue Linear Park Site and directed staff to contact BL Companies about the desire to study this option.

2020 GOALS

- following directives of Borough Council, work to address the issue of camping/sleeping in Borough parks
- administer the pilot program for the Mobile Food Truck Ordinance for operation of food vending units in Borough parks
- project lead for the $300,000 in DCNR grant funding for the Carlisle Urban Stormwater Park (Fairground Avenue Linear Park)

FINANCIAL SUMMARIES

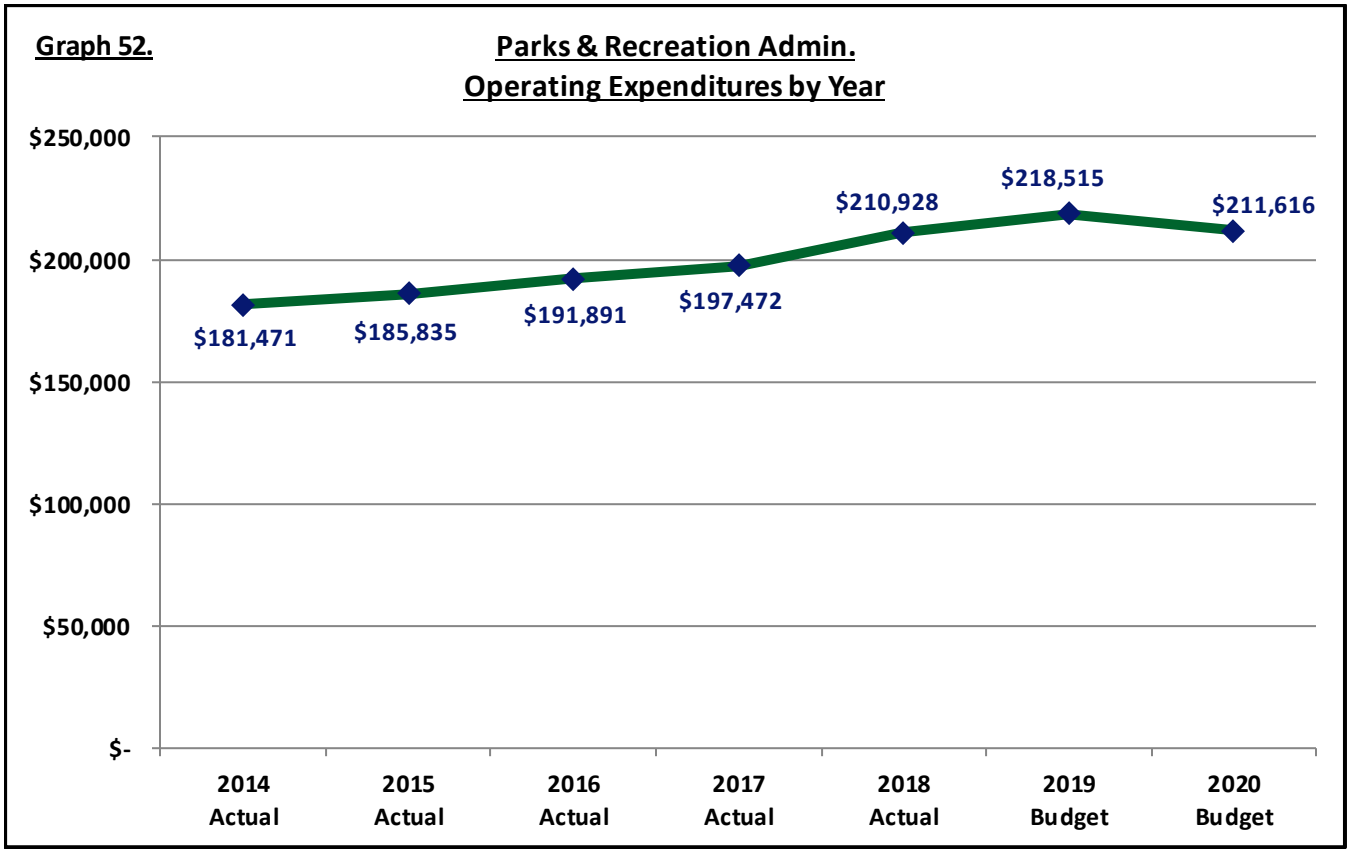
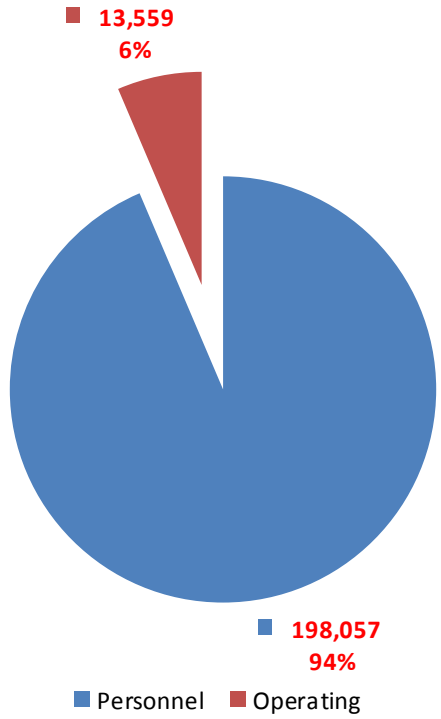


Chart 57.

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	$216,862
Operating Budget	$216,862
Capital Budget	$ -
Full-Time Employees	1.90

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, 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)

2019 ACCOMPLISHMENTS

2019 Goals	Actions Completed During 2019
Analyze survey results and recruit program instructors to build on program offerings.	Posted program survey on Facebook. New programs include POUND, HIIT, Self Defense with Eskrima Sticks, two Pickleball Tournaments, VeraFlow, Tastefully Simple, Freezer Meal Workshops, and Beginner

	Lacrosse Clinic. A more comprehensive survey could be completed in the future.
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.	Staff is currently working on compiling information on the popular programs in other similar parks and rec departments to enhance our program offerings.

2020 GOALS

- increase marketing with the new website, and on social media; create and purchase banners and yard signs to help boost marketing for the department and other activities
- look into utilizing rooms 12 and 13 upstairs in the community center for more programs during the winter, spring and fall seasons in addition to the Day Camp program in the Summer
- provide additional training for summer Playground Leaders and Head Leaders

FINANCIAL SUMMARIES

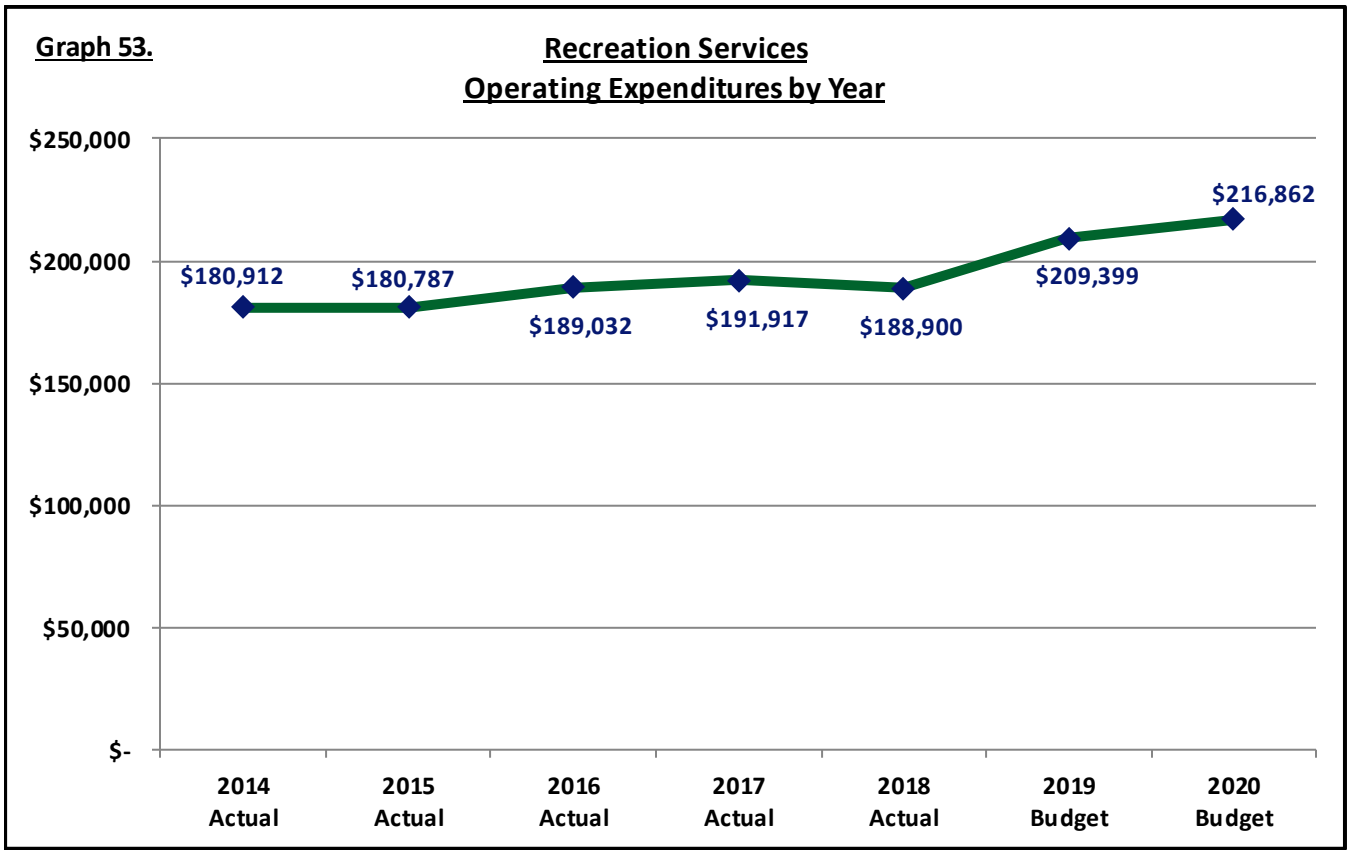
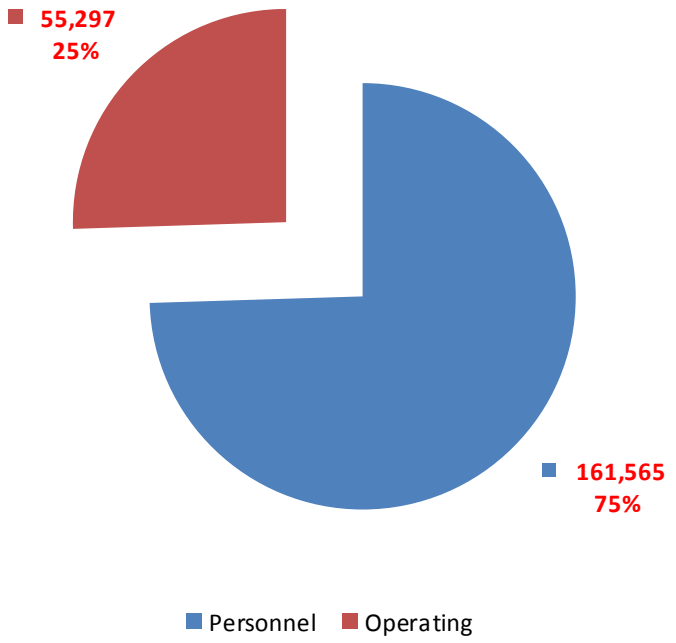


Chart 58.

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 2019 from season passes, daily admissions, private and public pool parties, and concessions make up approximately 60% 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	$181,680
Operating Budget	$171,680
Capital Budget	$10,000
Full-Time Employees	0.10

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
- Season passes (843 members), daily admissions, and discounted group rates available
- Aquatic programs for pre-school ages – Little Skimmers and Big Skimmers
- Special events including Open Swim Night in support of Carlisle Summerfair (241 participants), a Teen Night Pool Party (119 participants), and a Members and Sponsors Only - Pool Party (21 participants)
- Pavilion rentals, private and public pool parties
- Food concessions including fountain soft drinks, soft pretzels, hotdogs, cheeseburger dogs, nachos with cheese, pickles, candy, and novelty ice cream
- Sponsorships collected = $3,750 in the sixth year of the pool banner sponsorship program from six businesses



BUDGETARY ACTIVITIES

- Swimming Pool (453)

2019 ACCOMPLISHMENTS:

2019 Goals	Actions Completed During 2019
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	Staff is currently working on researching collecting ideas and creating an RFP for bathhouse improvements
Analyze survey results to help address facility needs and patron satisfaction	Staff has collected survey results from 66 people. Survey responders rated their overall experience 18.18% excellent, 25.76% above average and 51.52% average. Facility needs will be reviewed through survey responses. Staff will continue to look for a design firm to help with possible solutions for the pool.

2020 GOALS

- research possible grant opportunities to help with construction costs to make improvements to the bathhouse, rec area, concessions, etc.
- update facility signage (road sign, rules, information, etc.)
- create a plan to add shade to the pool yards

FINANCIAL SUMMARIES

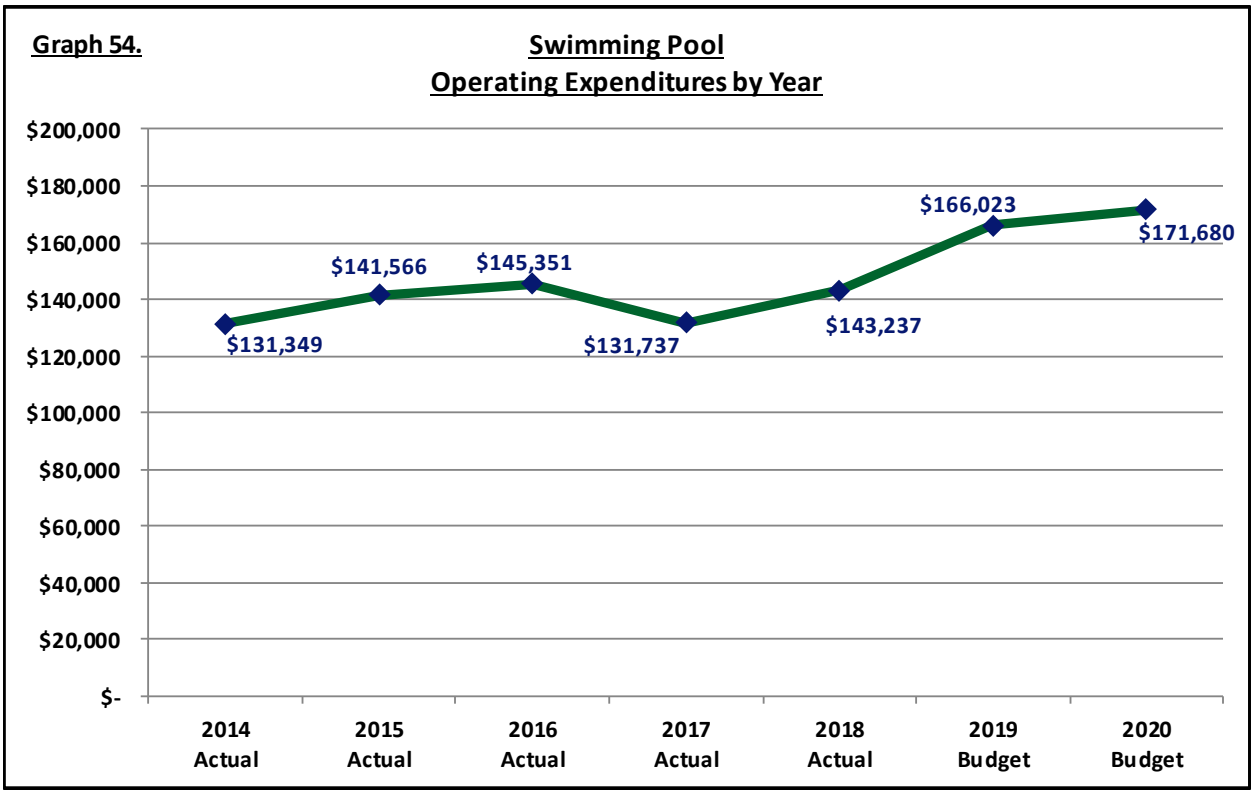
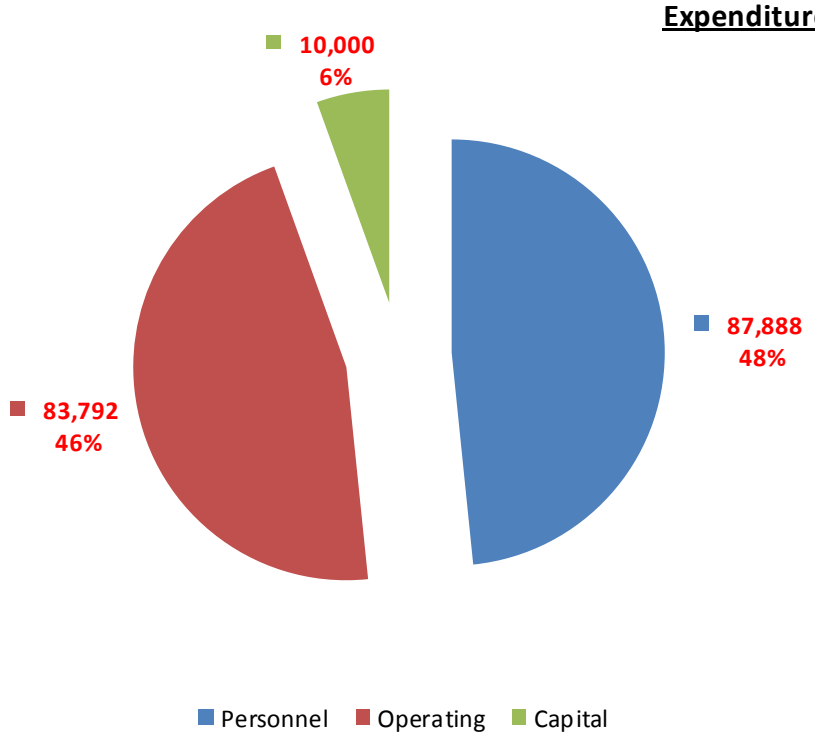


Chart 59.

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	$612,170
Operating Budget	$426,119
Capital Budget	$186,051
Full-Time Employees	4

SERVICES PERFORMED

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



BUDGETARY ACTIVITIES

- Parks Maintenance (454)

2019 ACCOMPLISHMENTS

2019 Goals	Actions Completed During 2019
Complete renovations to LeTort Park Pavilion.	With help from a local architect, staff developed a renovation plan and product and materials list. Renovation work will be done in-house between the Parks Maintenance crew and Special Projects crew. Work is to begin in October 2019.
Prepare RFP and complete plantings for supplemental planting at Vegetative Berms.	The RFP was prepared and the bid for the supplemental planting was awarded at the March 2019 Borough Council Meeting. The planting of an additional 490 bare root trees and five conifer trees was completed in May 2019.
Valley Meadows Park: reconfigure parking at ball field parking lot, monitor	A new parking lot configuration next to the new softball field was completed in April

field usage and make adjustments to usage and lawn treatment schedule.	2019. A turf treatment schedule was implemented in 2019.

2020 GOALS

- work with an insurance company to perform a playground audit of all eight parks with playgrounds and prepare a plan to address deficiencies
- as authorized by Borough Council, assist local organizations to make improvements to Borough parks such as Cumberland Youth Cycling Development for a pump track at Valley Meadows Park and the restoration of Fort LeTort by the Carlisle Kiwanis Club
- create a digital system to track preventative maintenance for equipment and systems within parks and facilities

FINANCIAL SUMMARIES

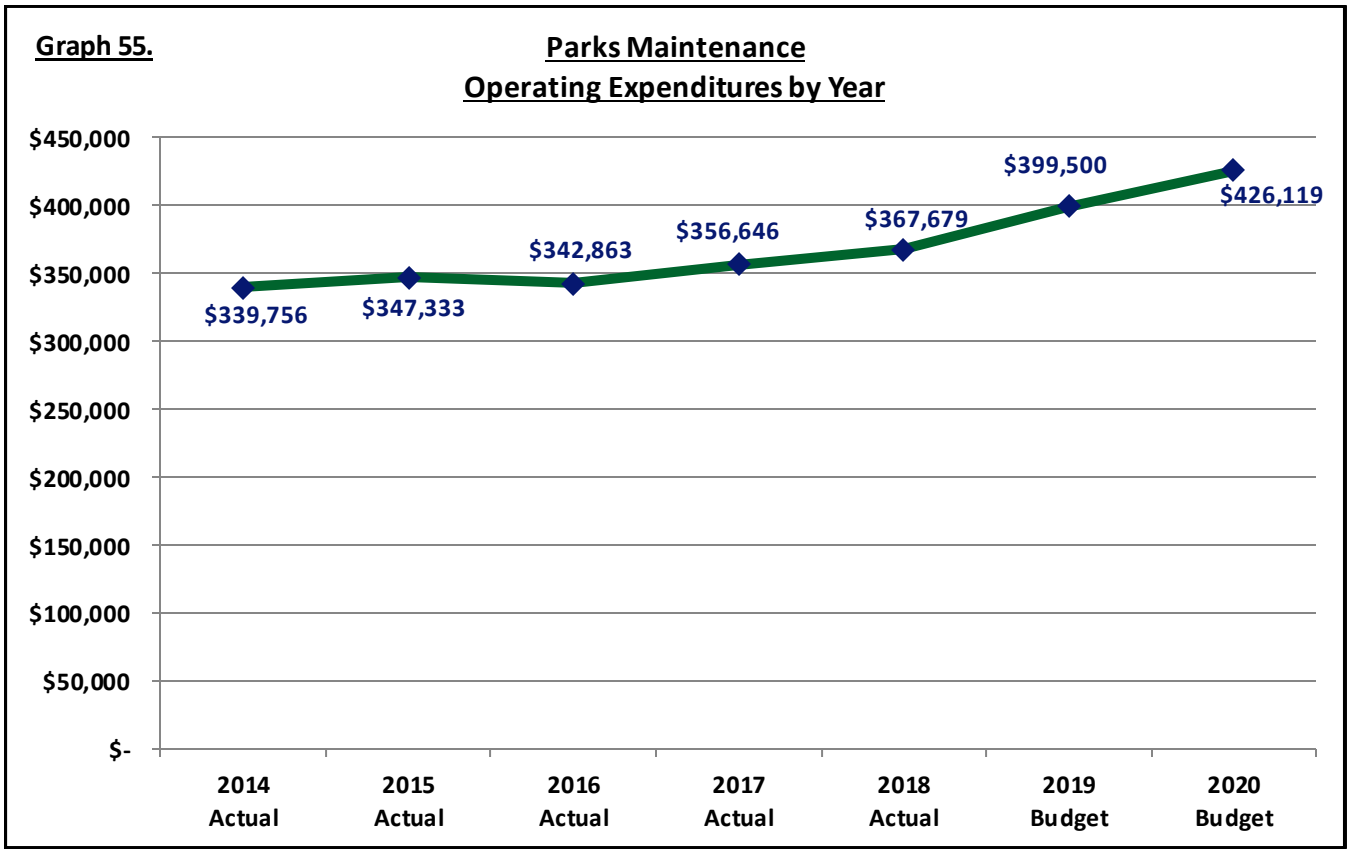
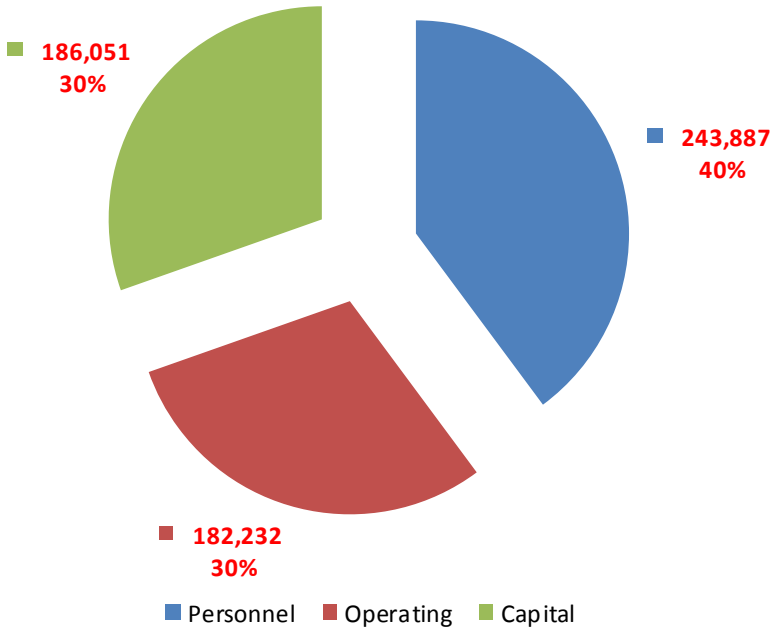


Chart 60.

Parks Maintenance Expenditures by Category



FUNCTION OVERVIEW

The primary responsibility of the shade tree commission is to plant, remove, maintain, and protect shade trees along public streets and highways in the Borough. Members of the Carlisle parks and recreation board serve as the shade tree commission. 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	$17,000
Operating Budget	$17,000
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)

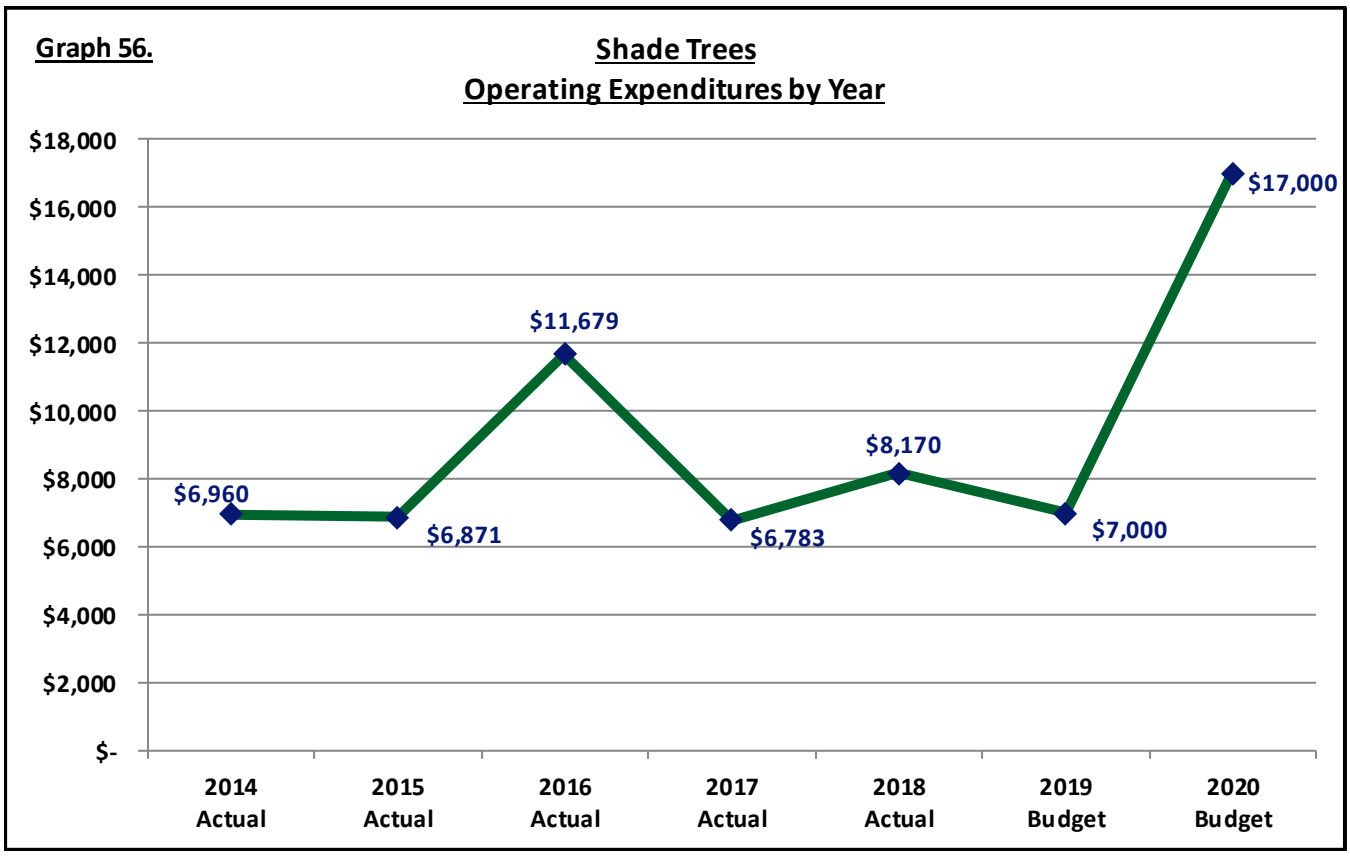
2019 ACCOMPLISHMENTS

2019 Goals	Actions Completed During 2019
Complete 2018 Shade Tree survey.	The five members of the Shade Tree Committee completed the first phase stage of the 2018 survey in September 2018. In November 2018, letters were mailed to property owners for compliance by June 2019. If compliance was not established, further action from staff was required.
Initiate effort to plant trees in empty tree wells within the Borough.	An effort to plant empty tree wells on High and Hanover Streets was undertaken in 2019. As of October 2019, 2 empty trees wells on High Street and 3 empty tree wells on Hanover Street were planted with trees. An additional 5 more trees are slated to be planted in 2020.

2020 GOALS

- Look into establishing a street tree/sidewalk program
- Complete 2019 Shade Tree Survey

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	$120,047
Operating Budget	$111,947
Capital Budget	$8,100
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)

2019 ACCOMPLISHMENTS

2019 Goals	Actions Completed During 2019
Consider marketing the second floor of the Community Center as a co-working space.	Staff has shown the second floor to different organizations but ultimately the space did not suit their needs.
Reseal gymnasium floor.	Due to the HVAC system installation in May 2019, the gymnasium reseal project was pushed back to 2020.
Upgrade faucets in women's and men's locker rooms.	This goal was completed in February 2019. In addition, sinks were replaced in the men's locker room and faucets replaced in the men's and women's restrooms.

2020 GOALS

- reseal gymnasium floor
- create a digital system to track preventative maintenance for equipment and systems within the Community Center
- continue to market the second floor of the Community Center for potential lessees

FINANCIAL SUMMARIES

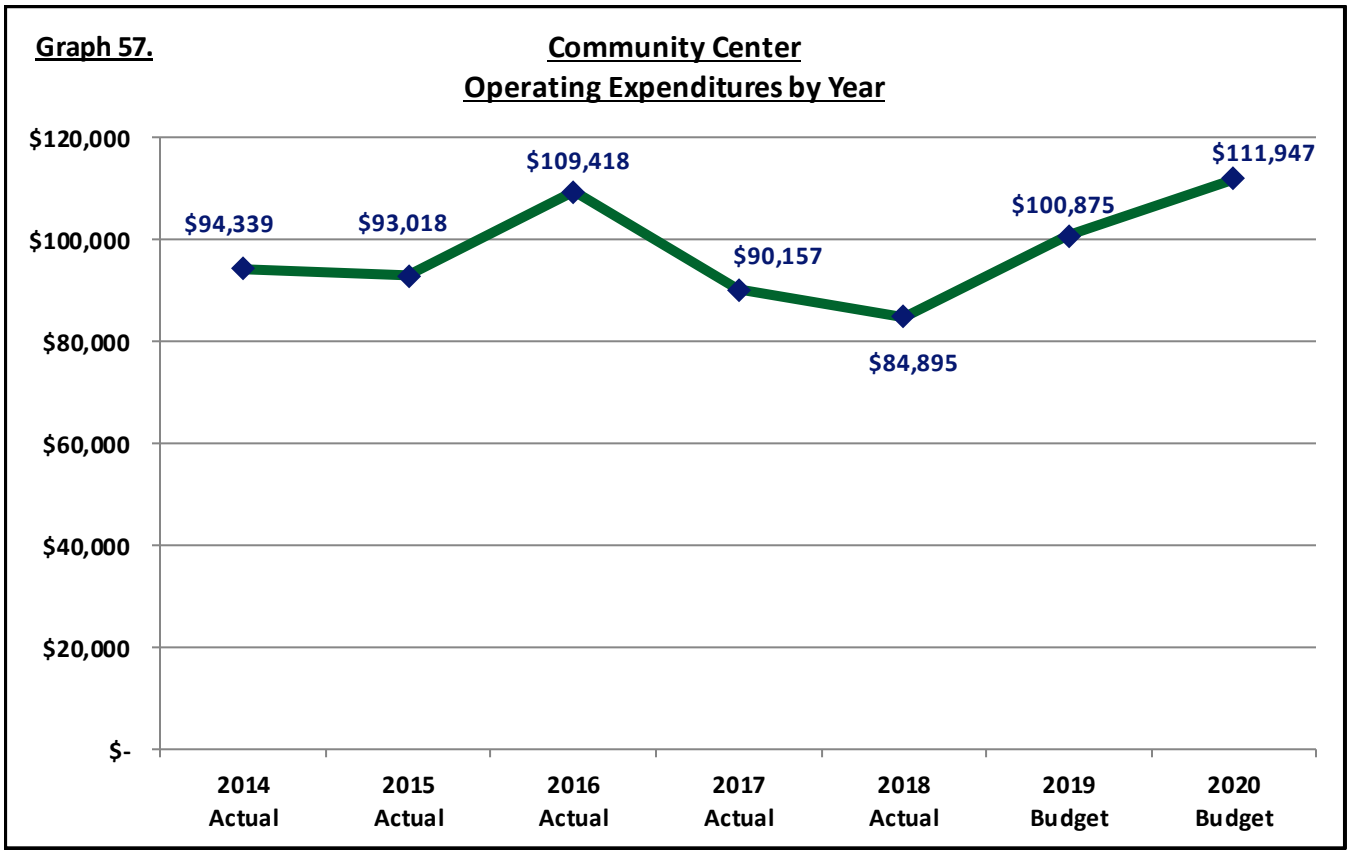
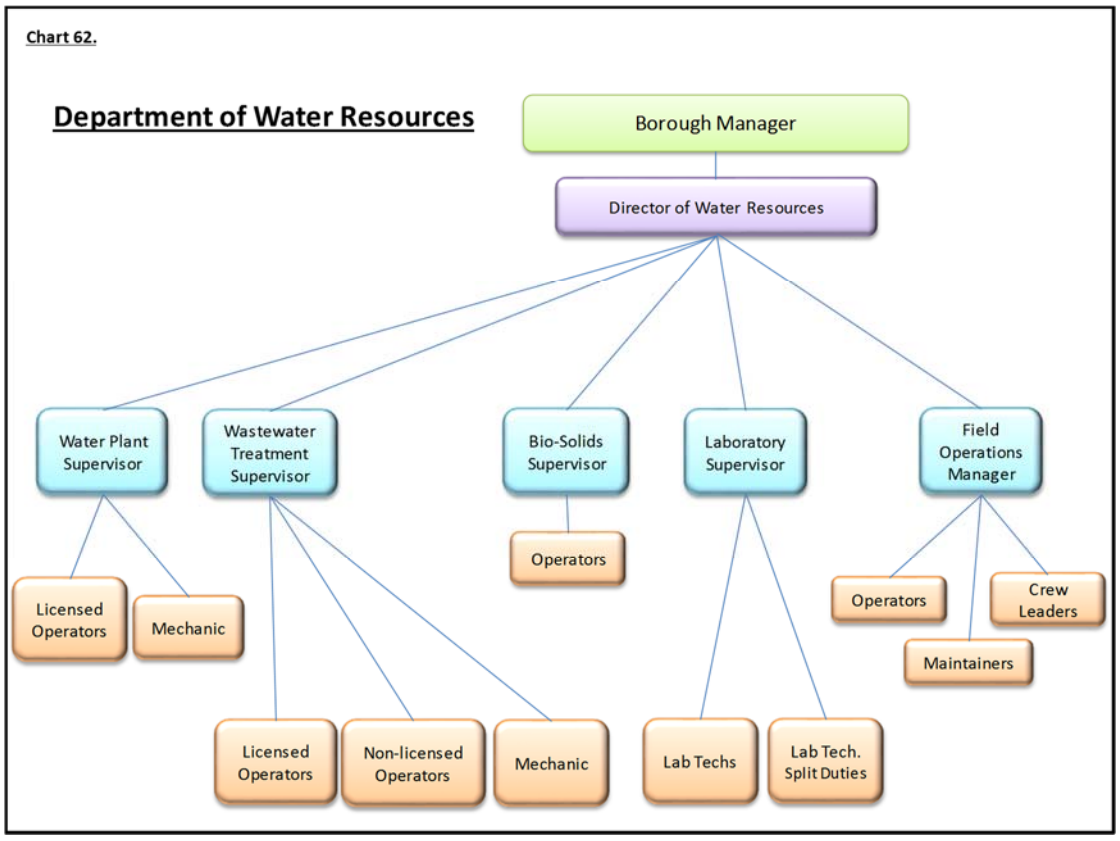


Chart 61.

Community Center Expenditures by Category



Department of Water Resources



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**	$15,549,886
Water Lines Maintenance	**Operating Budget**	$5,503,928
Water Meter Maintenance	**Capital Budget**	$10,045,958
Water Lab	**Full-Time Employees**	39.80
Water Treatment Plant		
Sewer Lab		
Lift Stations		
Wastewater Treatment Plant		
Bio-Solids Removal		

Table 25.

Department of Water Resources Expenditures

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Sewer Collection System							
Operating Expenditures	436,277	460,663	458,738	481,811	446,932	417,481	452,425
Capital Expenditures	-	-	-	5,449	-	7,705,370	4,403,166
Total	**436,277**	**460,663**	**458,738**	**487,260**	**446,932**	**8,122,851**	**4,855,591**
Stormwater Operations							
Operating Expenditures	-	2,135	5,232	112,088	149,897	355,729	430,598
Capital Expenditures	-	133,877	82,855	320,753	104,098	676,779	541,654
Total	**-**	**136,012**	**88,087**	**432,841**	**253,995**	**1,032,508**	**972,252**
Water Lines Maintenance							
Operating Expenditures	473,413	472,649	468,233	508,558	492,428	419,271	462,655
Capital Expenditures	-	-	(33,656)	5,449	-	2,827,741	3,075,038
Total	**473,413**	**472,649**	**434,577**	**514,007**	**492,428**	**3,247,012**	**3,537,693**
Water Meter Maintenance							
Operating Expenditures	116,191	92,688	44,377	36,300	34,651	38,439	52,500
Capital Expenditures	-	-	-	-	-	-	-
Total	**116,191**	**92,688**	**44,377**	**36,300**	**34,651**	**38,439**	**52,500**
Water Lab							
Operating Expenses	138,470	136,564	139,435	146,868	143,521	169,598	154,343
Capital Expenses	-	-	-	-	-	-	-
Total	**138,470**	**136,564**	**139,435**	**146,868**	**143,521**	**169,598**	**154,343**
Water Treatment Plant							
Operating Expenses	1,211,148	1,211,161	1,438,586	1,238,348	1,275,959	1,347,085	1,302,165
Capital Expenses	-	-	33,656	34,540	-	510,500	1,197,500
Total	**1,211,148**	**1,211,161**	**1,472,242**	**1,272,888**	**1,275,959**	**1,857,585**	**2,499,665**
Sewer Lab							
Operating Expenses	459,413	462,320	483,297	517,595	534,453	568,195	589,417
Capital Expenses	-	-	-	-	-	41,500	30,000
Total	**459,413**	**462,320**	**483,297**	**517,595**	**534,453**	**609,695**	**619,417**
Lift Stations							
Operating Expenses	140,477	158,165	168,884	168,650	174,910	197,785	221,731
Capital Expenses	-	-	-	-	-	160,000	293,600
Total	**140,477**	**158,165**	**168,884**	**168,650**	**174,910**	**357,785**	**515,331**
Wastewater Treatment Plant							
Operating Expenses	1,106,000	1,135,067	1,113,386	1,125,636	1,134,214	1,217,928	1,256,530
Capital Expenses	-	-	-	-	-	228,000	135,000
Total	**1,106,000**	**1,135,067**	**1,113,386**	**1,125,636**	**1,134,214**	**1,445,928**	**1,391,530**
Bio-Solids Removal							
Operating Expenses	539,494	475,704	459,114	456,944	454,514	534,793	581,564
Capital Expenses	-	-	325	-	-	170,000	370,000
Total	**539,494**	**475,704**	**459,439**	**456,944**	**454,514**	**704,793**	**951,564**
Total	**4,620,883**	**4,740,993**	**4,862,462**	**5,158,989**	**4,945,577**	**17,586,194**	**15,549,886**

Graph 58.

Department of Water Resources
Total Expenditures by Year

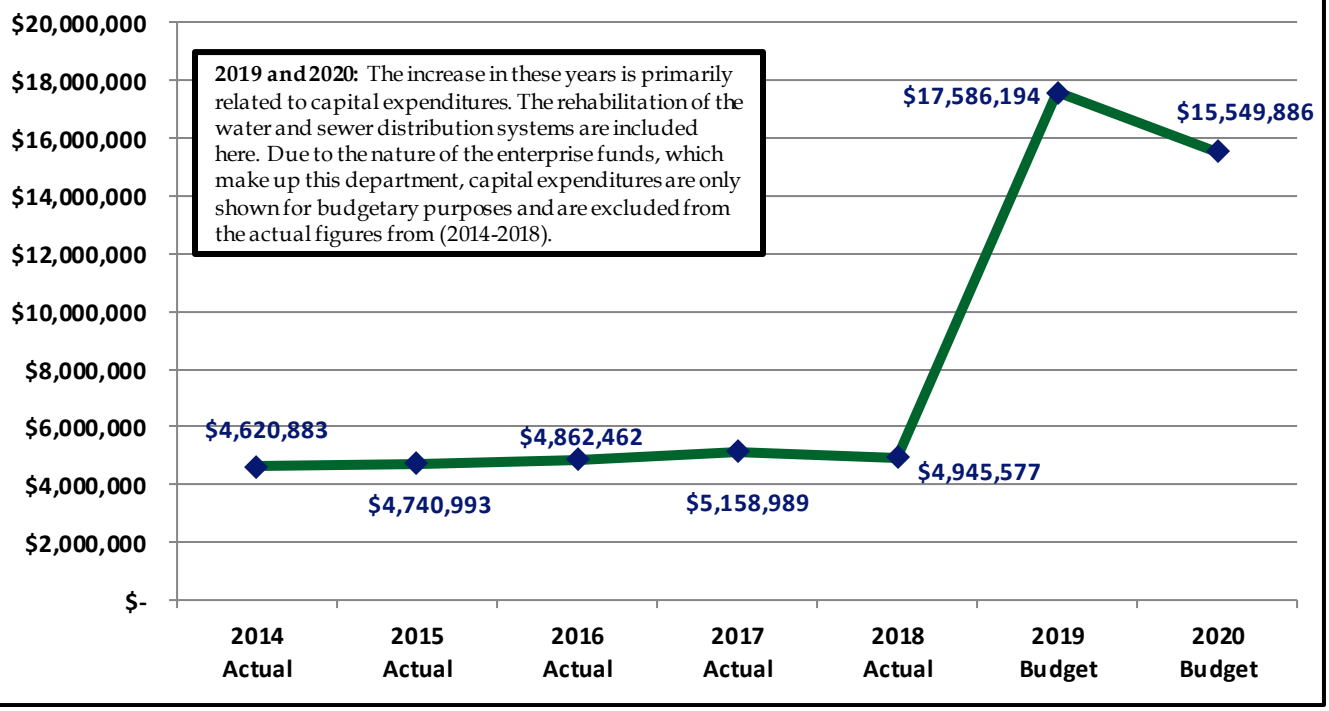
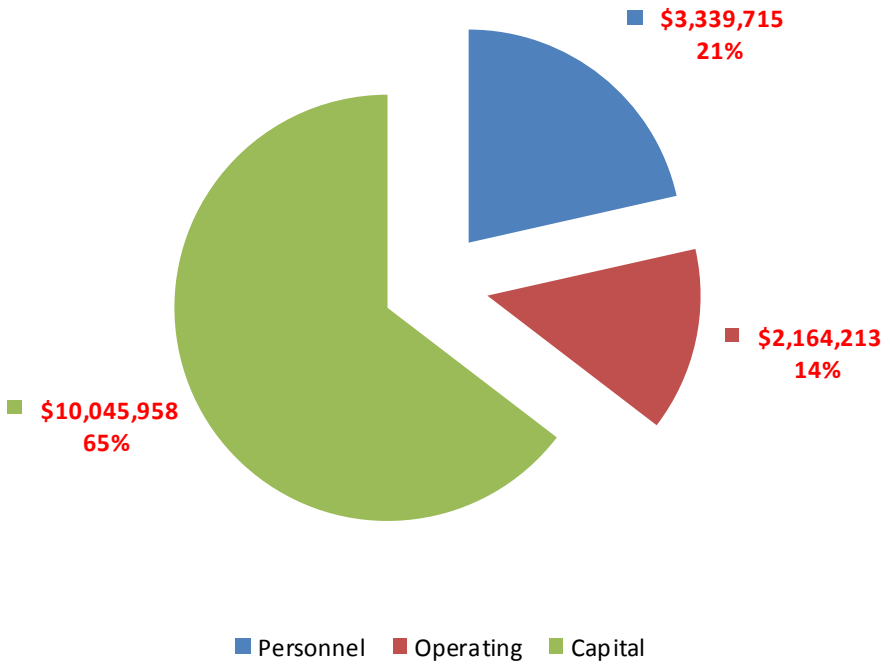


Chart 63.

Department of Water Resources
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Water, Stormwater, Sewer
Budget In Total	$9,418,036
Operating Budget	$8,019,858
Capital Budget	$676,779
Full-Time Employees	15.95

The field operations division is responsible for the daily direction, planning, coordination, and supervision of utility services including water distribution, sewer collection, and storm water management and the maintenance of parking meters and water meters. Staff also participates with Public Works Field Operations on implementing snow and ice control measures during winter storm events. This budget provides funding for the operation, maintenance, and capital improvements for each of the water distribution systems and the sewer and storm sewer collection, conveyance, and management systems. 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 storm sewer system is regulated by the municipal separate storm sewer system (MS4) permit that places extensive monitoring, reporting, and control responsibilities on the Borough. Major maintenance is performed by Borough Public Works Field Operation staff.

SERVICES PERFORMED



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

- Sewer Collection System (425)
- Stormwater (447)
- Water Lines Maintenance (449)
- Water Meter Maintenance (450)

2019 ACCOMPLISHMENTS

- Successfully implemented reorganization of Public Works Field Operations into water resources operations (water sewer and stormwater) and a public works operations (transportation, solid waste, and compost).
- Expanded employee training program with 6 employees receiving a PA Water Distribution Operators license, 3 employees receiving a PA Sewer Collection System Operators license, and 2 employees receiving NASSCO Pipeline Assessment Certification.
- Purchased valve exercise and maintenance equipment and expanded valve exercising program (88 valves exercised).
- Conducted staff training on use of leak detection equipment and expanded Borough-wide leak detection program.
- repaired 5 residential water service leaks, 25 water main breaks, and replaced 5 leaking or non-functional valves.
- performed semi-annual fire hydrant flushing
- repaired 9 broken fire hydrants
- responded to the following resident inquiries: 7 low water pressure calls, 15 meters sealed, 25 requests to turn off water, 9 high water bill complaints
- continued television inspection of sewer lines prior to conducting the annual street paving program by flushing and inspecting 12,991 feet of sanitary sewer main
- flushed and performed television inspection of an additional 12,222 feet of sewer main in support of Sanitary Sewer System Rehabilitation Program.
- repaired and replaced 61 feet of sanitary sewer line identified as needing repairs as part of sewer system investigations.
- responded to 16 blocked sewer complaints
- responded to 6 snow/ice events in conjunction with Public Works Field Operations staff during the winter season
- Initiated stormwater inlet cleaning and inspection program and repaired, rebuilt or replaced 37 storm inlets

2019 Goals (Stormwater)	Actions Completed During 2019
Implement stormwater improvements at Cherry and Louther Streets in conjunction with Dickinson College under stormwater BMP implementation grant	Construction of two curb bump-outs with flow-through biocells completed by Borough staff before grant deadline.
Implement stormwater utility fee to support stormwater management program	Fee implemented effective July 1, 2019. Continue to address questions from public related to fee and assist Finance Department with amendments to billing database to reflect field measurements.
Remain in compliance with MS4 program requirements	Hired MS4 Coordinator and submitted annual permit compliance report to DEP by deadline.
Develop master plan for upgrade and rehabilitation of Borough stormwater management system that includes hydraulic model of stormwater system.	Prepared RFP for selection of a consultant to develop stormwater system model.
Complete diversion of stormwater from Nottingham Area to Valley Meadows Park	Continued to work with FSA Engineers on permitting meeting permitting requirements. Actual construction anticipated in Spring 2020.
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.	Application and Chesapeake Bay Pollutant Reduction Plan submitted to DEP by November 2019 deadline.
Update Borough GIS mapping database to identify all Borough-owned stormwater outfalls in compliance with the Borough's MS4 permit	Completed mapping and included as part of MS4 Permit renewal application submission to DEP.
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
Design and install stormwater BMP at public works garage to address runoff from material storage areas.	Design completed by staff. Construction planned in early 2020.
Obtain NPDES Permit for Fairground Avenue Stormwater Park Project and seek funding for Fairground Avenue Stormwater Park	Final design and permitting delayed due to other priorities and lack of committed funding.

2020 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
- Exercise all water valves within system and support water system rehabilitation program through mainline and valve replacement and subsurface utility investigations
- implement MS4 control measures at field operations yard 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
- 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
- Secure approval from DEP for Chesapeake Bay Pollutant Reduction Plan and start implementation of 5-year plan
- Submit annual MS4 progress report to Pennsylvania DEP
- Install stormwater BMP at public works garage to address runoff from material storage areas
- Work with Carlisle Area School District to identify potential stormwater BMPs that can be installed on District property to address localized flooding and provide reductions in nutrient loadings that help address some of the Borough's Chesapeake Bay Pollutant Reduction Plan commitments

Graph 59.

Sewer Collection System
Operating Expenditures by Year

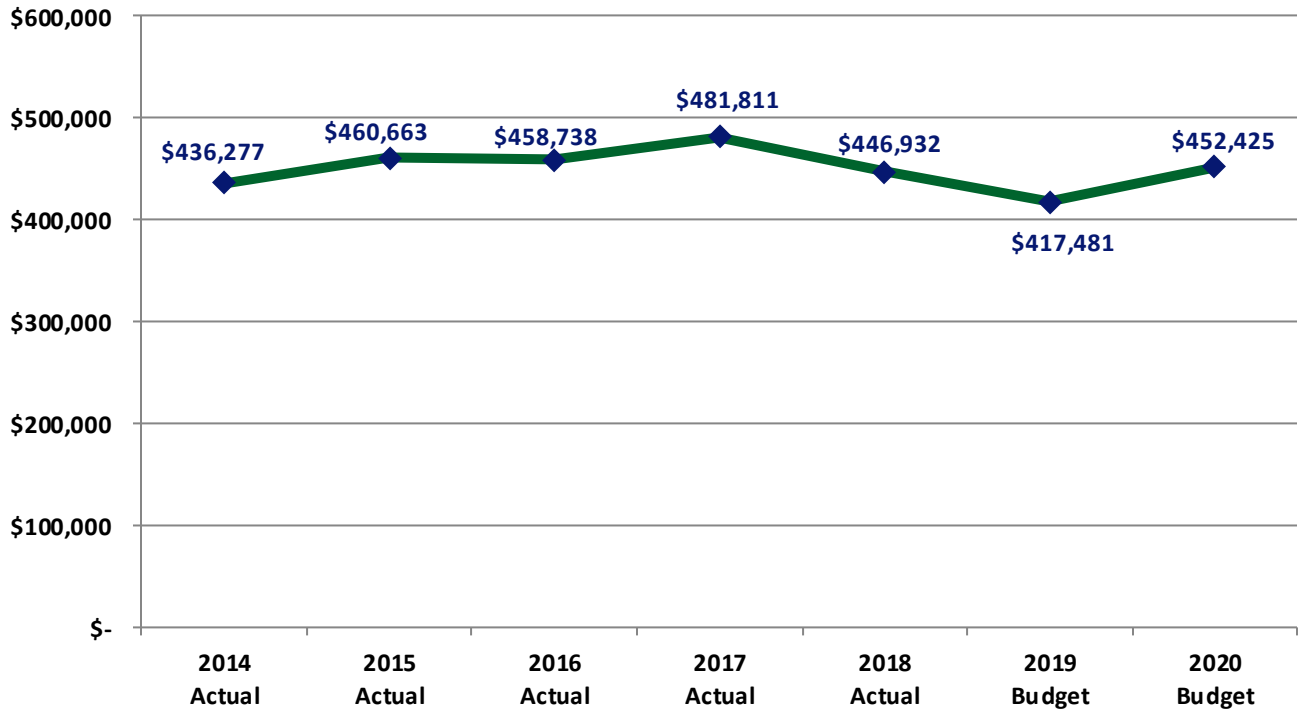
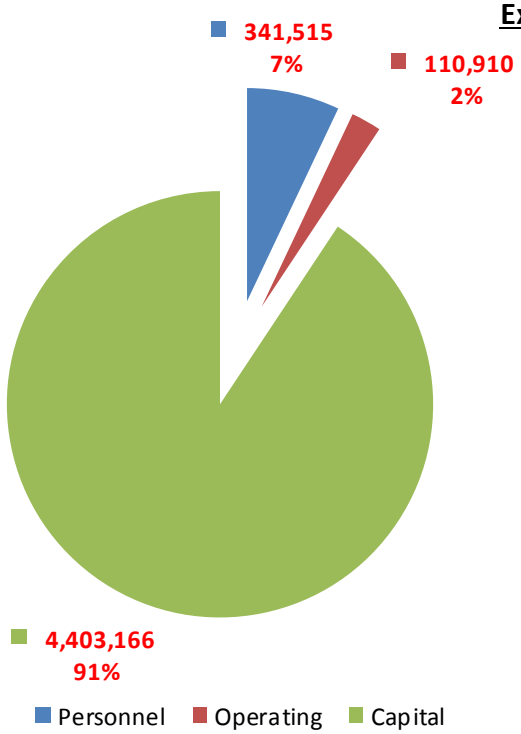


Chart 64.

Sewer Collection System
Expenditures by Category



Graph 60.

Stormwater Operations
Operating Expenditures by Year

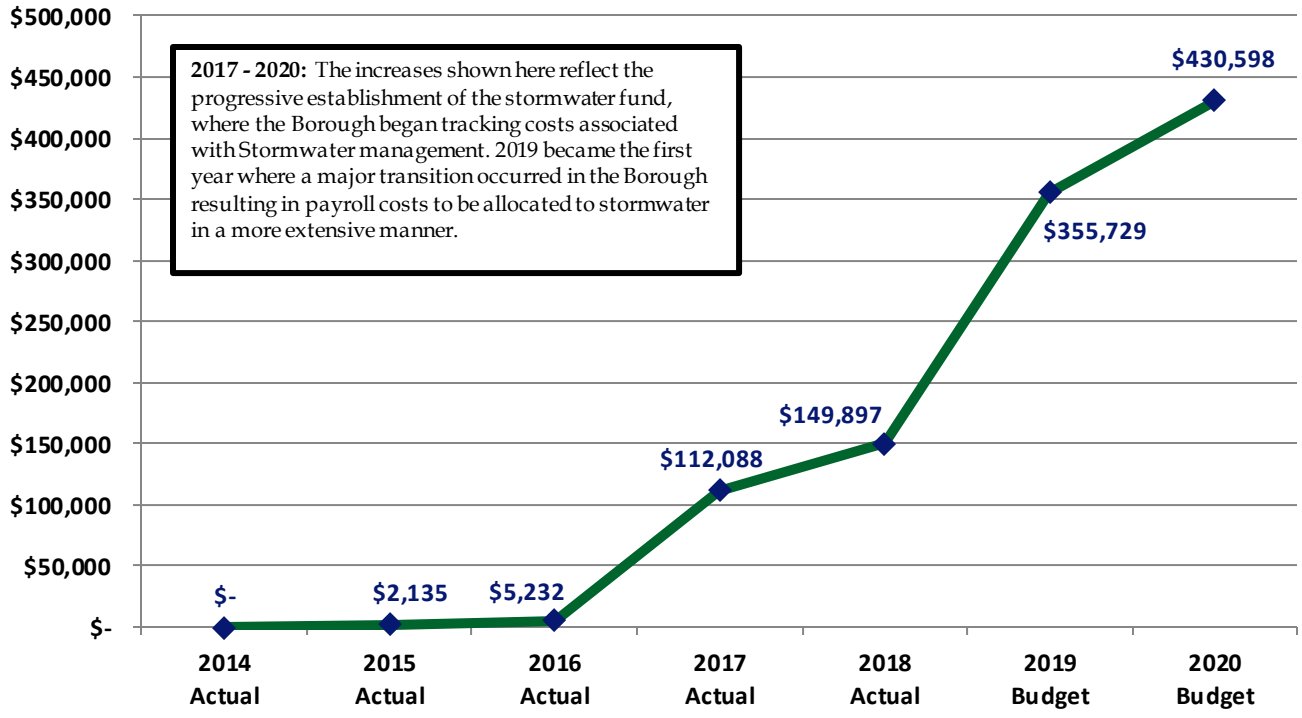
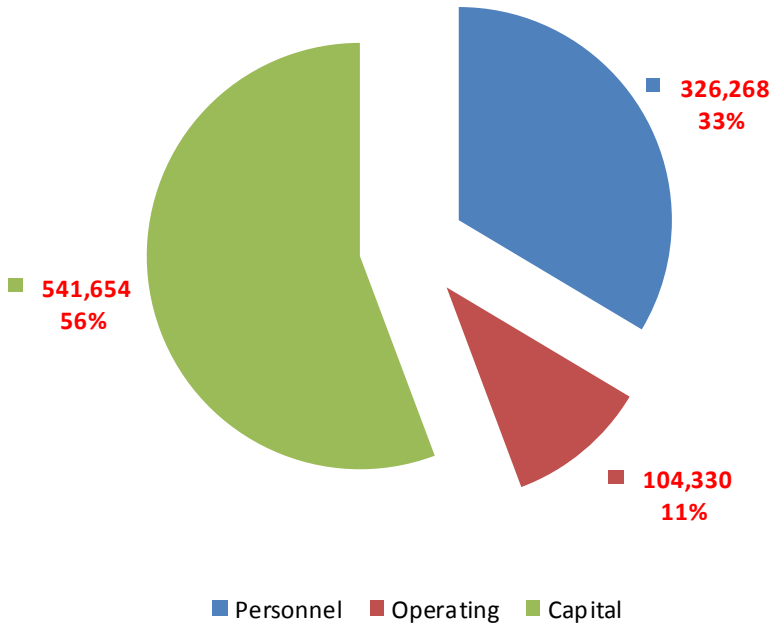


Chart 65.

Stormwater Operations
Expenditures by Category



Graph 61.

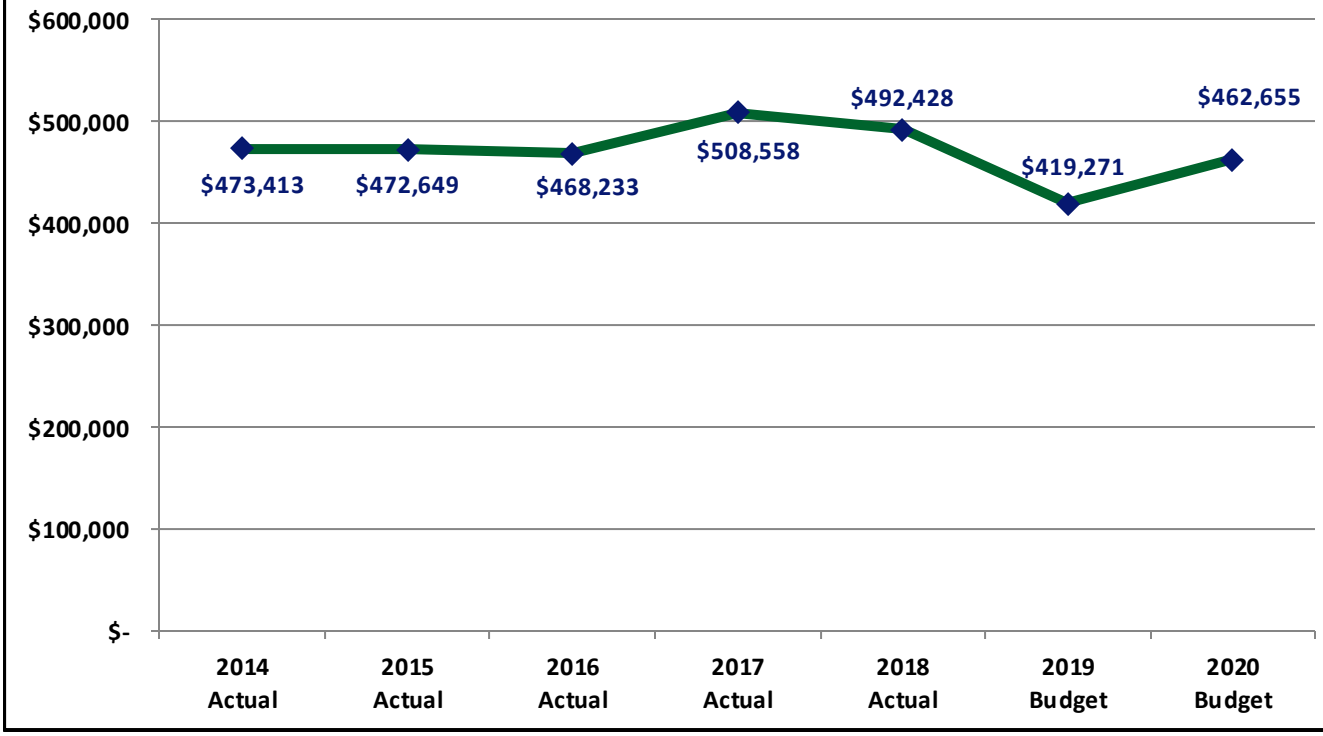
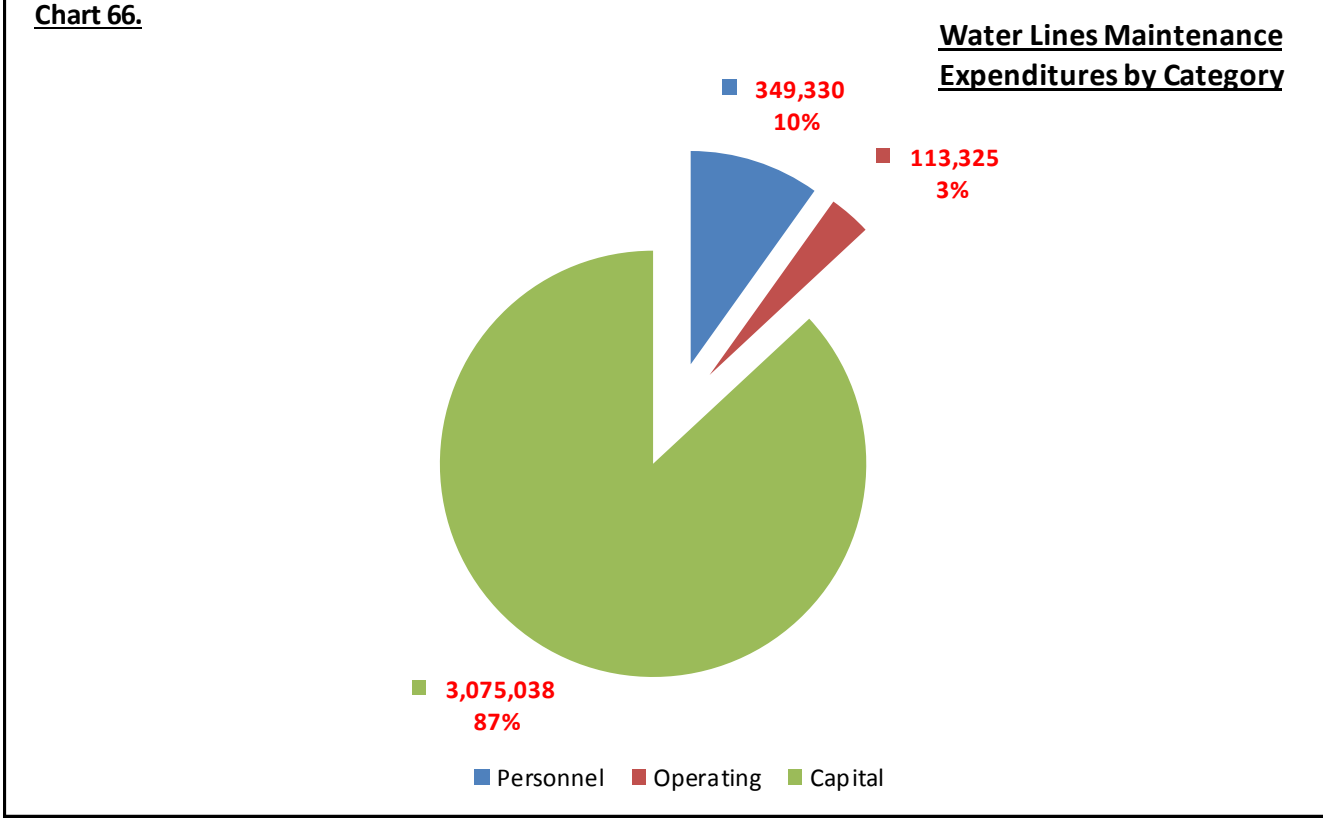


Chart 66.



Graph 62.

Water Meter Maintenance
Operating Expenditures by Year

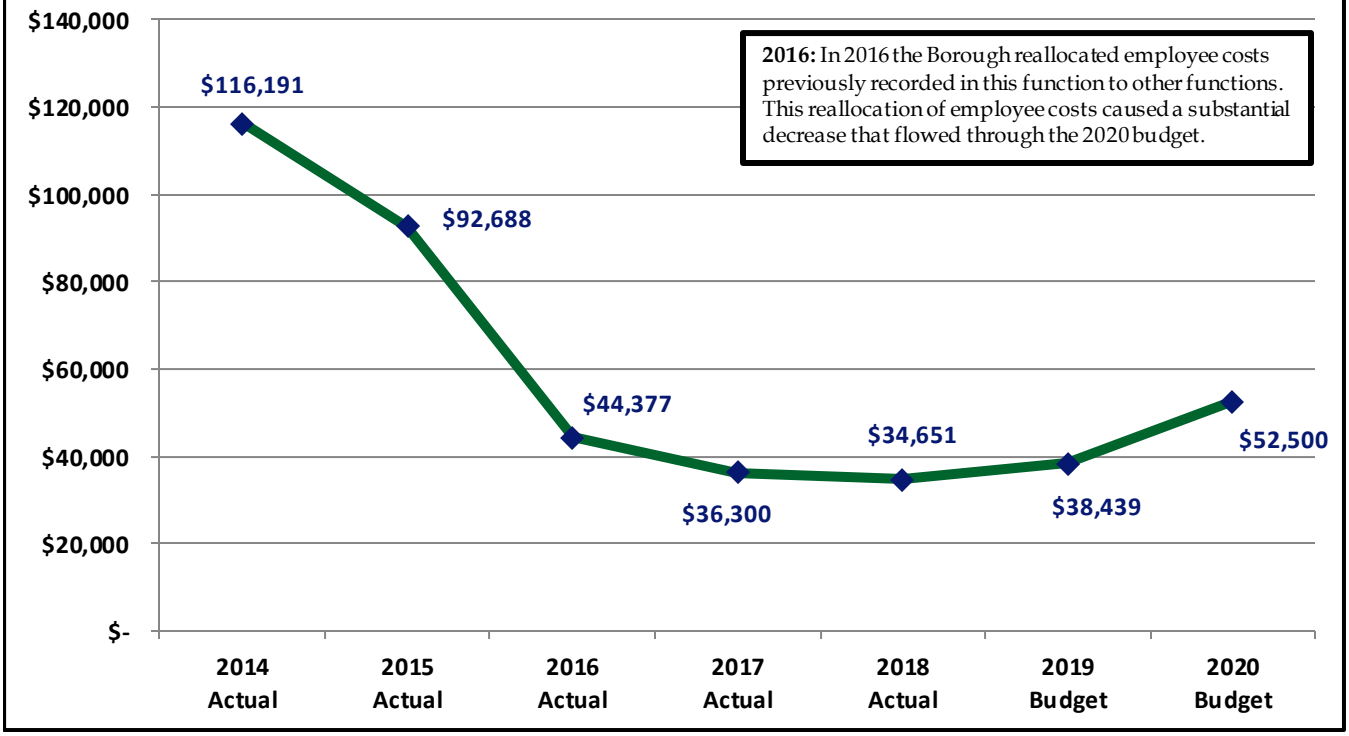
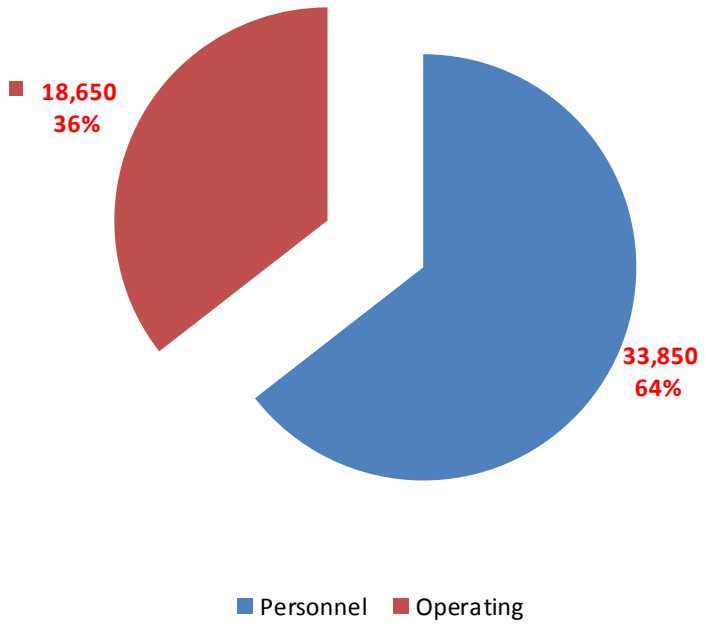


Chart 67.

Water Meter Maintenance
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Water
Budget In Total	$154,343
Operating Budget	$154,343
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)

2019 ACCOMPLISHMENTS

2019 Goals	Actions Completed During 2019
Meet all state and federal regulations for the water supply	Compliance with all drinking water regulations as of October 2019
Continue to maintain existing outside testing clients by providing high levels of external customer service to assure a continuing outside testing revenue stream	Our external customer sample decreased by 8% as of October 2019 due to the loss of some drinking water clients once a local commercial lab regained drinking water certification. That lab provides sampling at remote locations which we do not offer
Maintain certification as an accredited environmental testing laboratory	Successfully completed all annual proficiency testing requirements to maintain certification for drinking water microbiology, wastewater chemistry and microbiology and biosolids
Successfully complete the next round of lead and copper testing due in 2019 in the "post Flint Michigan lead in drinking water climate	Lead and copper sampling and analysis was successfully completed in 30 high risk residences in August 2019. Compliance with the lead and copper action levels was documented and submitted to DEP In September 2019
Continue and complete monitoring for the Unregulated Contaminants Monitoring Rule 4 (UCMR4) scheduled to begin November 2018 and continue throughout 2019	The EPA UCMR 4 monitoring continued throughout 2019 and is scheduled to be successfully completed after 2 additional sampling events in October 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	Lab Staff instituted additional water system distribution chlorine monitoring and reporting policies and procedures in April 2019. The water system has maintained compliance with the new minimum chlorine residual minimum requirement of 0.2 mg/L at all approved sample locations throughout 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	Each lab staff member completed Initial Demonstrations of Capability for chlorine monitoring in March 2019 as well as Initial Instrument Calibrations required by the EPA Method 334 Rule. Required Routine Instrument Calibrations are ongoing

2020 GOALS

- Meet all state and federal regulations for the water supply
- Continue to maintain the pool of outside testing clients by providing high levels of external customer service to assure a continuing outside testing revenue stream
- Maintain certification as an accredited environmental testing laboratory
- Successfully complete the next round of Synthetic Organic Chemical (SOC) testing required in the 2nd and 3rd quarters of 2020.
- Continue to successfully implement the first full year of the Disinfection Requirements Rule mandate.
- Enhance physical and employee security measures at the treatment plant and lab while maintaining efficient operation and a high level of customer service.
- Initiate succession planning to prepare for the future retirement of the long term lab supervisor

FINANCIAL SUMMARIES

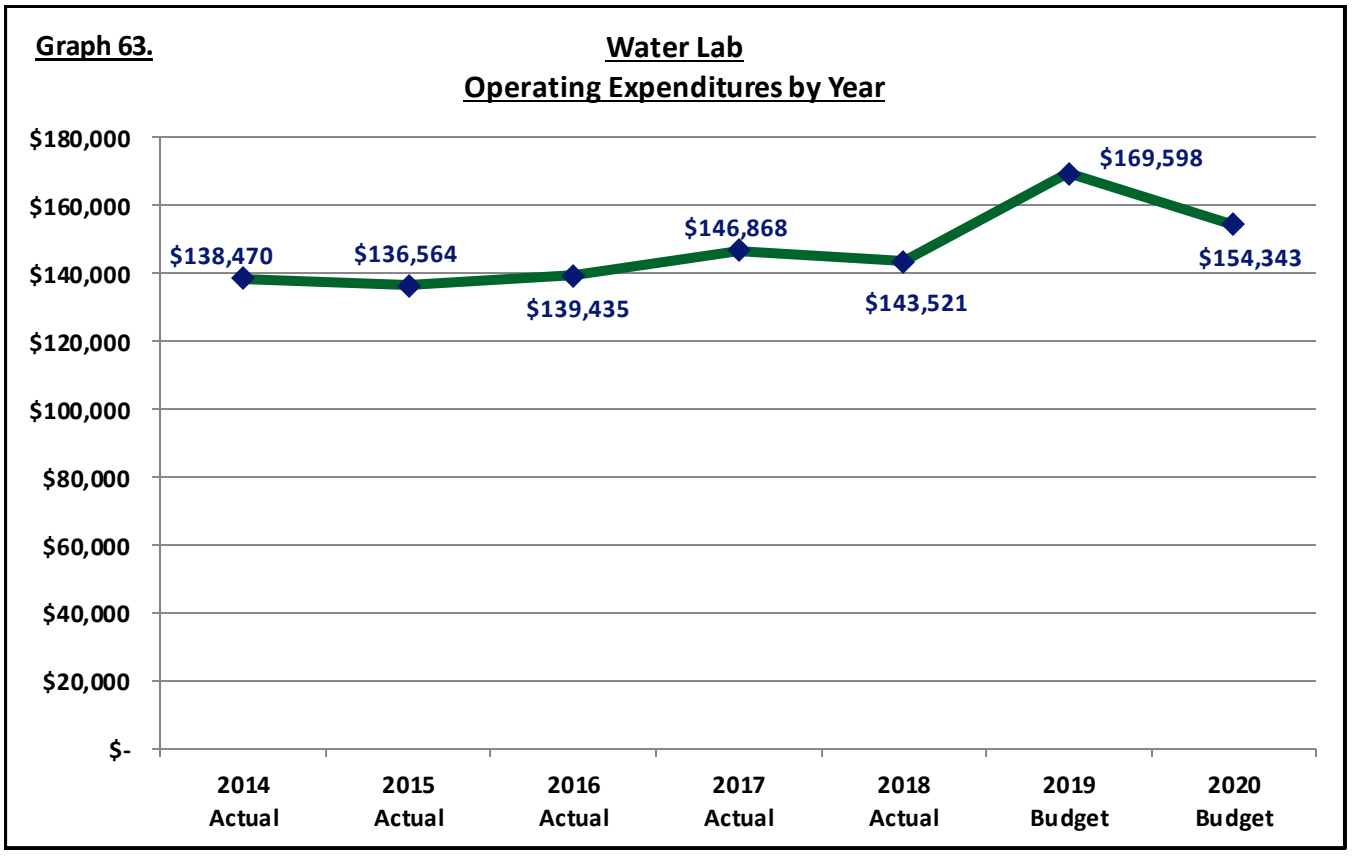
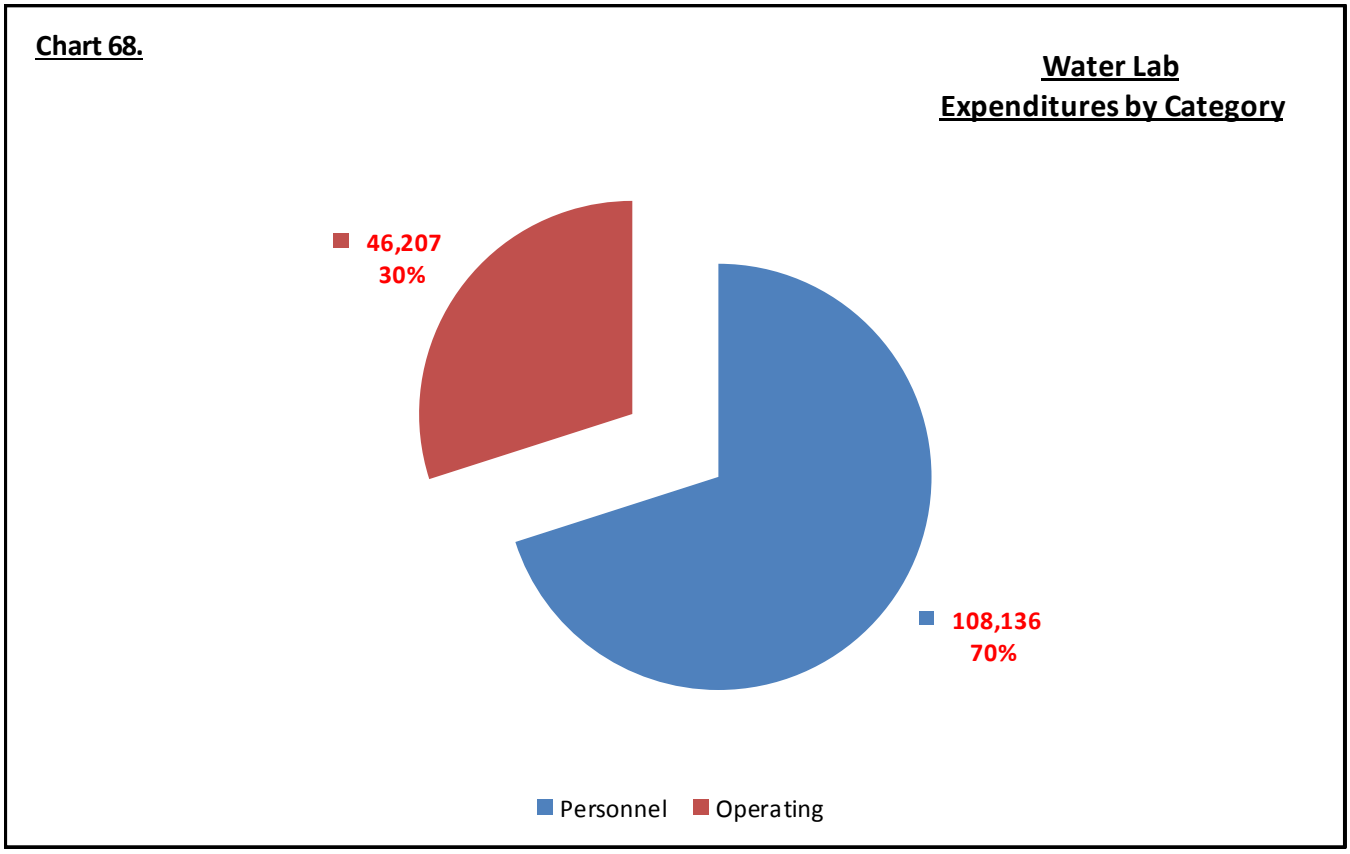


Chart 68.


Water Lab
Expenditures by Category
46,207
30%
108,136
70%
Personnel
Operating

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	$2,499,665
Operating Budget	$1,302,165
Capital Budget	$1,197,500
Full-Time Employees	7.5

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)

2019 ACCOMPLISHMENTS

- Maintained complete regulatory compliance
- Met all optimization benchmarks of the Partnership for Safe Water
- Installed visible and audible alarms throughout Plant.
- Worked with cellular companies to perform proper maintenance for tank sites
- Repaired and replaced carbon feed system components
- Continued to upgrade Scada Alarms/and procedures.
- Received new water meters for transmission line that will be replaced in Nov 2019.
- Met filtration requirements and amended operations permit.

2020 GOALS

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

- Provide a safe working environment with no work related injuries
- Keep all equipment in good working order
- Maintain a properly trained and Operator Certified workforce
- Complete upgrades to sludge transfer station/replace old infrastructure
- Rehabilitation of Penn St. Tank (Date is set for March 23rd 2020)
- Replace Transmission lines from the treatment plant to the pump house.

FINANCIAL SUMMARIES

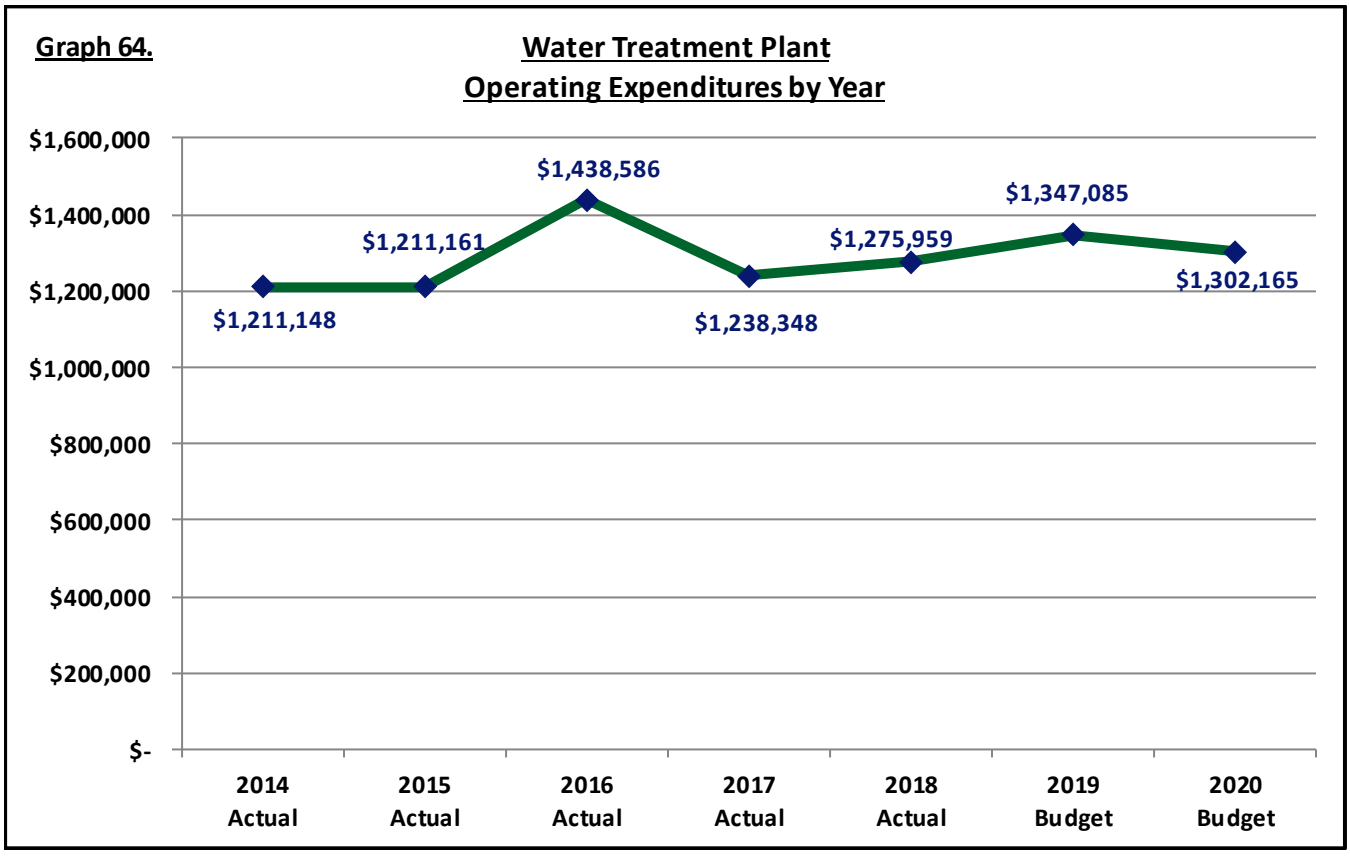
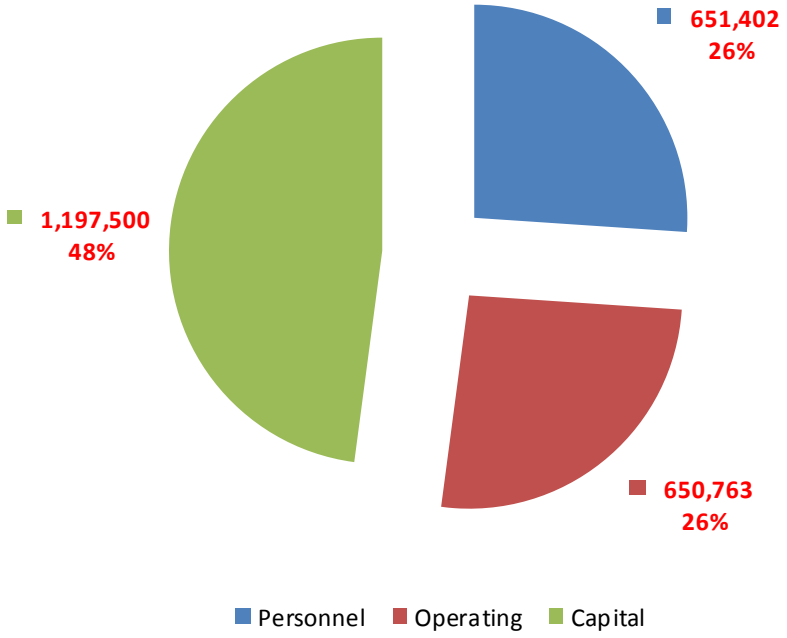


Chart 69.

Water Treatment Plant Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Sewer
Budget In Total	$619,417
Operating Budget	$589,417
Capital Budget	$30,000
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)

2019 ACCOMPLISHMENTS

2019 Goal	Actions Completed During 2019
Regain a perfect compliance record with all discharge requirements of NPDES permit	Two effluent violations (fecal coliform bacteria) out of a possible 4055 effluent limit violations through September. Fecal coliform violations were experienced in July during an extremely wet period when the plant flows were 14.6 and 10.4 MGD with a plant rated to treat no more than 9.47 MGD. A late reporting violation was also reported for February caused by an email submission omission. None of these three incidents resulted in a Notice of Violation. However an NOV was generated for the Letort Interceptor Rehabilitation Project Letort fish kill at Carlisle Barracks due to actions of the project contractor
Maintain optimization of biological phosphorus and total nitrogen removal processes	Annual average phosphorus concentration <0.27 mg/L; concentration limit 1.0 mg/L. Total annual pounds of phosphorus discharged ~4246 lbs.; Annual Phosphorus load limit = 17,047 lbs. Annual load limit for total Nitrogen is 127,852 lbs. 2019 water years total ~76,000 lbs. which is an increase primarily due to higher flows caused by a very wet first half of the year
Maintain certification as accredited environmental testing laboratory	Successfully completed all annual proficiency testing requirements to maintain certification for drinking water microbiology, wastewater chemistry and microbiology and biosolids
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	EPA approved the revised industrial pretreatment local limits in February 2019. These limits were approved by Ordinance #2334 in April 2019. Staff continues to await final flow limit requests from two significant industrial users before we can incorporate enforceable discharge permit limits into individual SIU discharge permits by years end
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	This additional lab accreditation for Total Nitrogen is on hold due to unanticipated work load requirements related to pollution incidents, regulatory actions etc.

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	Due to staff turnover in the Finance Department and Managers Office this review will be delayed until 2020
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

2020 GOALS

- Regain a perfect compliance record with all discharge requirements of NPDES permit
- Maintain optimization of biological phosphorus and total nitrogen removal processes and potentially sell excess nutrients credits as a revenue source.
- Maintain certification as accredited environmental testing laboratory
- Enhance physical and employee security measures at the treatment plant and lab while maintaining efficient operation and a high level of customer service.
- Initiate succession planning to prepare for the future retirement of the long term lab supervisor
- 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 65.

Sewer Lab
Operating Expenditures by Year

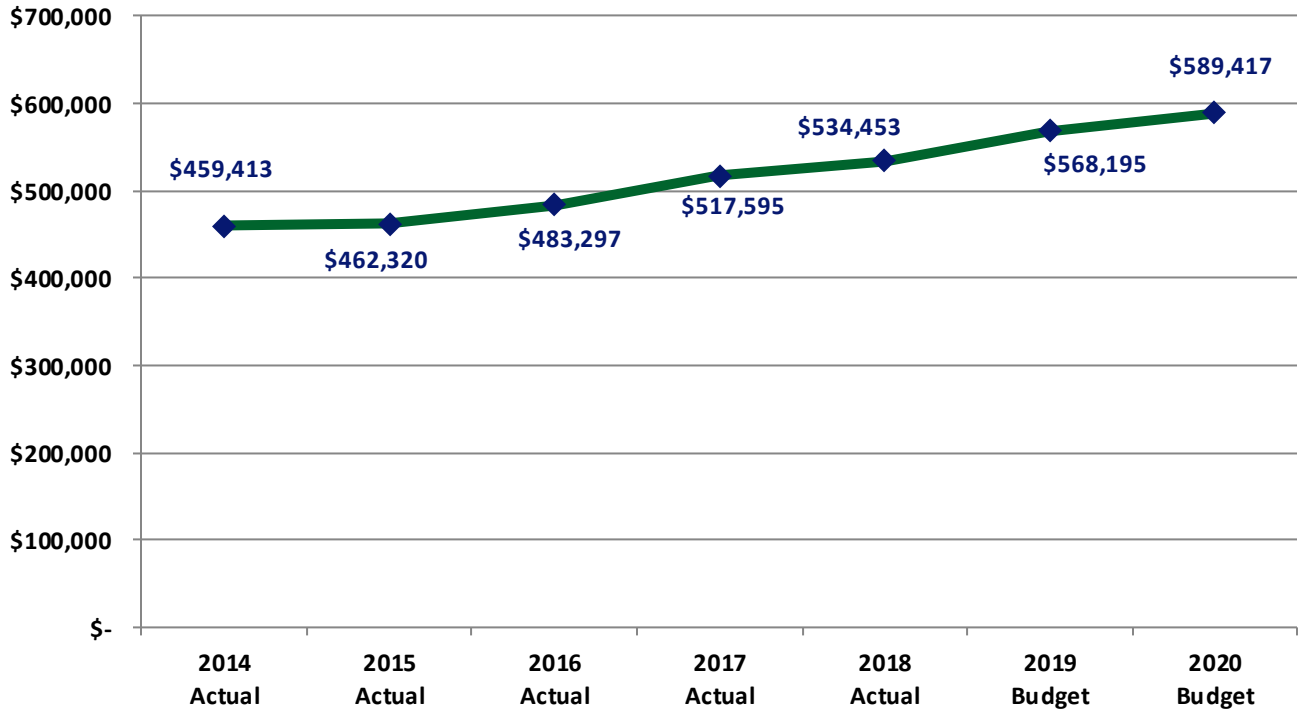
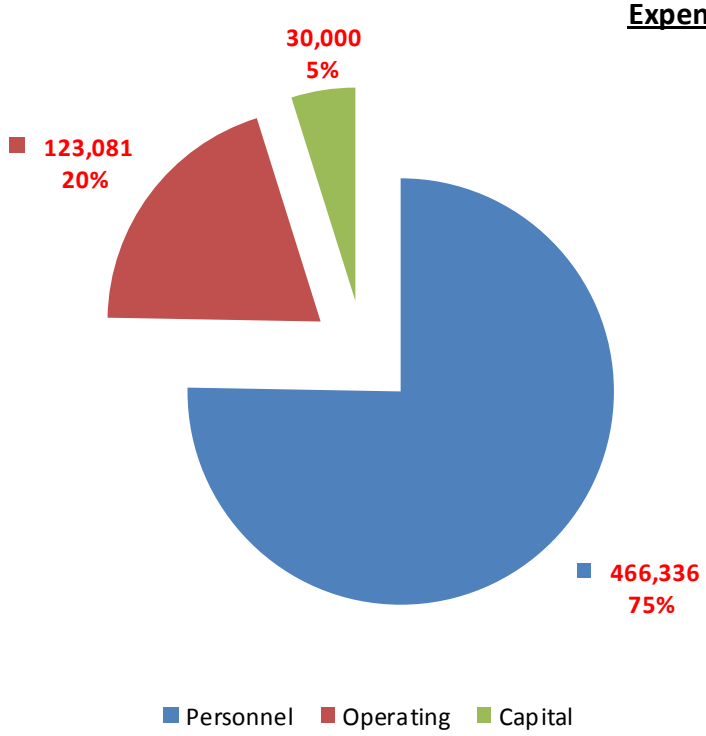


Chart 70.

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	$515,331
Operating Budget	$221,731
Capital Budget	$293,600
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 2019 was the installation of portable pump hose storage piping at Lift Station #1 and permanent wet well suction piping. Chemical grouting of leaking joints at the Lift Station #4 wet well was completed. Still pending as of August 2019 is the construction of a hydrogen peroxide feed building at Lift Station #2.

Planned for 2020 is the installation of permanent wet well suction piping at Lift Stations #4 and #5. In addition, at both Lift Stations #4 and #5, the installation of piping for portable pump bypass pumping capabilities. A valve on the bypass piping at Lift Station #3 is scheduled for replacement.

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)

2019 ACCOMPLISHMENTS

- Installation of portable pump hose storage piping at Lift Station #1
- Installation of permanent wet well section piping at Lift Station #1
- Chemical grouting of leaking joints at Lift Station #4 wet well

2020 GOALS

- Complete the construction of the hydrogen peroxide feed building at Lift Station #4
- Installation of permanent wet well suction piping at Lift Station #4
- Installation of permanent wet well suction piping at Lift Station #5
- Installation of piping for portable pump bypass pumping capabilities at Lift Station #4
- Installation of piping for portable pump bypass pumping capabilities at Lift Station #5
- Replacement of valve on bypass piping at Lift Station #3

FINANCIAL SUMMARIES

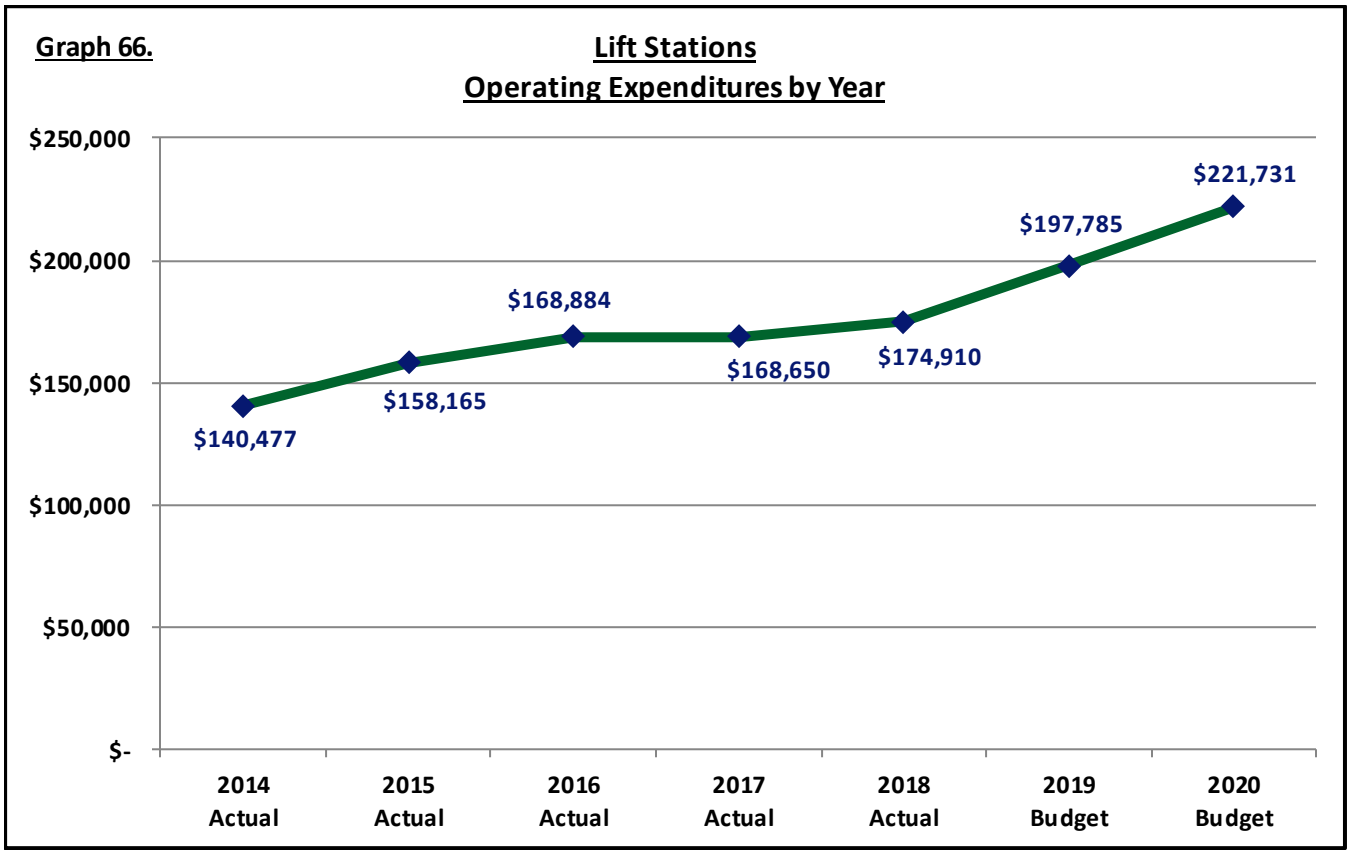
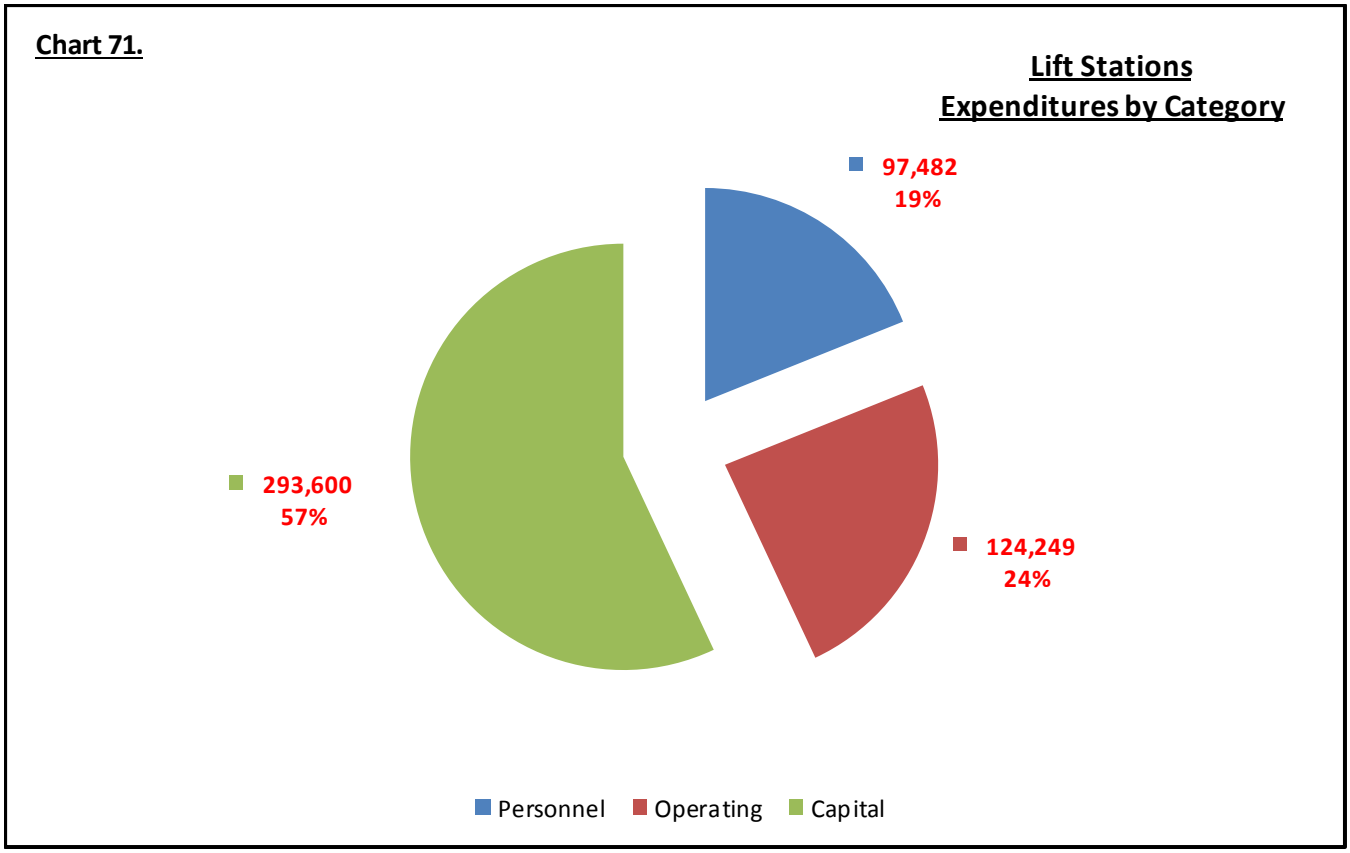


Chart 71.


Lift Stations
Expenditures by Category
97,482
19%
124,249
24%
293,600
57%
Personnel
Operating
Capital

FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Sewer
Budget In Total	$1,391,530
Operating Budget	$1,256,530
Capital Budget	$135,000
Full-Time Employees	8

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)



2019 ACCOMPLISHMENTS

- Replaced one channel monster unit
- Replaced one chlorine leak detector
- Cleaned the accumulated debris in the wet well
- Completed the fabrication and installation of stainless scrapers for the screening unit
- Rebuilt one digester mixer motor
- Purchased one valve actuator and spare parts
- Purchased four blower intake filters
- Replaced all sump pumps
- Replaced all plant water pumps
- Purchased four BNR tank mixers

Function Statistics			
	2020 Budgeted	**2019 Estimated**	**2018 Actual**
Wastewater Treated (billion gallons)	1.200	1.661	1.575
Average Gallons Per Day Treated	3,278,689	4,551,101	4,316,992
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.)	$146.50	$78.01	$73,76

2020 GOAL

- Re-building of one Channel Monster.
- Purchase one chlorine leak detector.
- Cleaning, removal and disposal of the accumulated wet well debris.
- 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 one raw pump shaft, bearings, and sleeve.
- Purchase lime system equipment valve repair kits and gear reducer
- Replace fire alarm system smoke and heat sensors
- Complete paving work on Wastewater Plant roadways

Graph 67.

Wastewater Treatment Plant
Operating Expenditures by Year

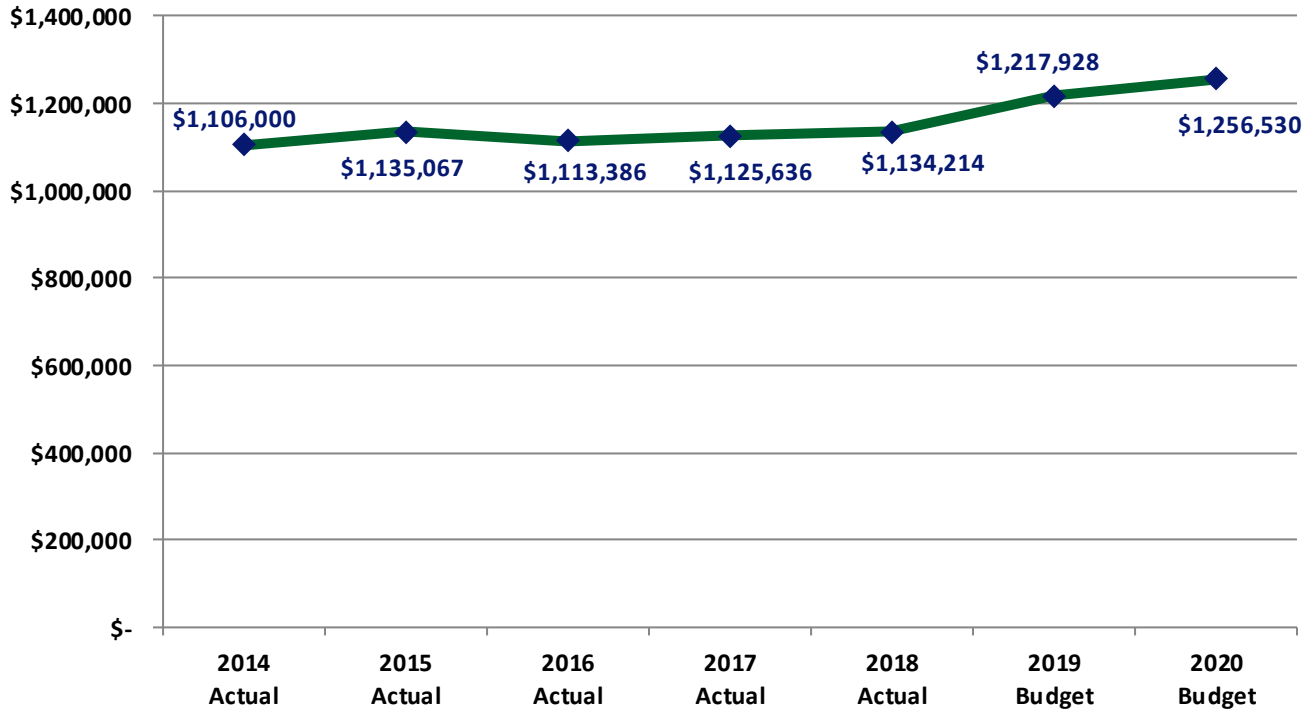
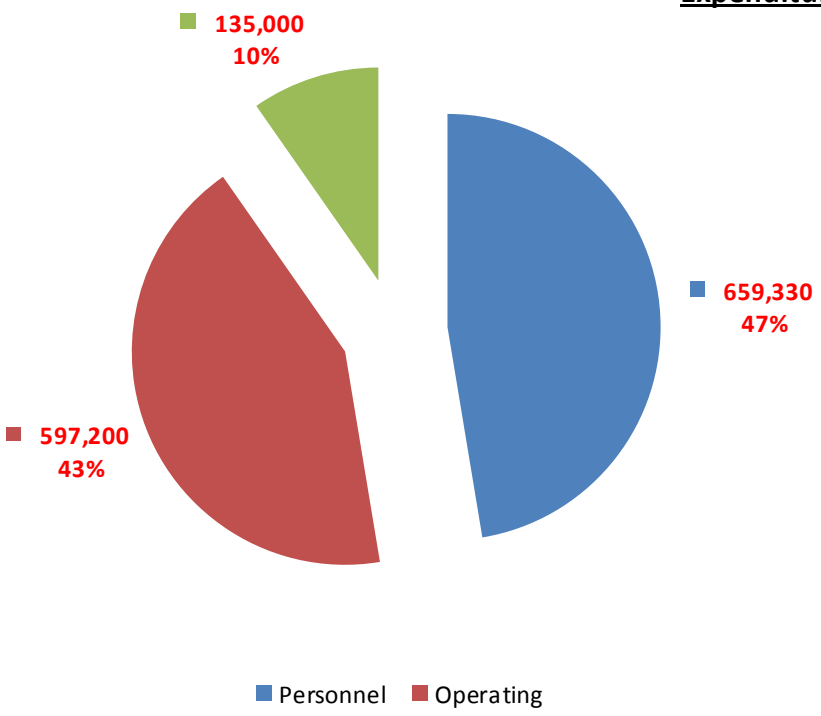


Chart 72.

Wastewater Treatment Plant
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Sewer
Budget In Total	$951,564
Operating Budget	$581,564
Capital Budget	$370,000
Full-Time Employees	3.50

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 2020 include costs for three capital improvement projects: replace one sludge grinder unit, replace one tractor truck for hauling liquid biosolids to farm fields, and replace one dump truck.



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)

2019 ACCOMPLISHMENTS

2019 Goal	Actions Completed During 2019
Haul and land apply 8,000,000 gallons of liquid biosolids.	Projected to apply 6,800,000 gallons of liquid biosolids.
Haul and land apply 1,000 tons of dewatered biosolids.	Applied 2,053 tons as of October 2019.
Maintain low levels of biosolids storage at WWTP to eliminate odor complaints.	Staff got storage levels at plant below 200,000 gallons by midsummer and but did not get any odor complaints as of October 2019.
Replace Truck #57	Purchase of new truck delayed until 2020
Replace grinder unit for sludge pumps used for belt filter press operations.	Project completed except for first start-up as of October 2019.
Maintain perfect compliance record with PA DEP and EPA biosolids regulations.	As of October 2019, Carlisle's compliance record has been without blemish.
Permit new farm for biosolids applications.	Project delayed until 2020.

Function Statistics			
	2020 Budgeted	2019 Estimated	2018 Actual
Gallons of biosolids produced (Includes supernatant which is returned to the wet well.)	14,000,000	14,100,000	14,503,545
Tons of biosolids produced	58,380	58,797	60,480
Land applied liquid biosolids (gallons)	8,000,000	6,800,000	5,256,000
Land applied de-watered biosolids (wet tons)	1,500	2,053	1,279
Total miles hauled	39,000	37,000	29,769
Man-hours worked	5,800	5,700	5,732
Acres of land permitted	2,810	2,710	2,710

2020 GOAL

- Haul and land apply 8,000,000 gallons of biosolids.
- Haul and land apply 1,500 tons of dewatered biosolids.
- Maintain low levels of in-house biosolids storage to reduce potential odor complaints from neighbors.
- Replace dump Truck #54.
- Replace tractor 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

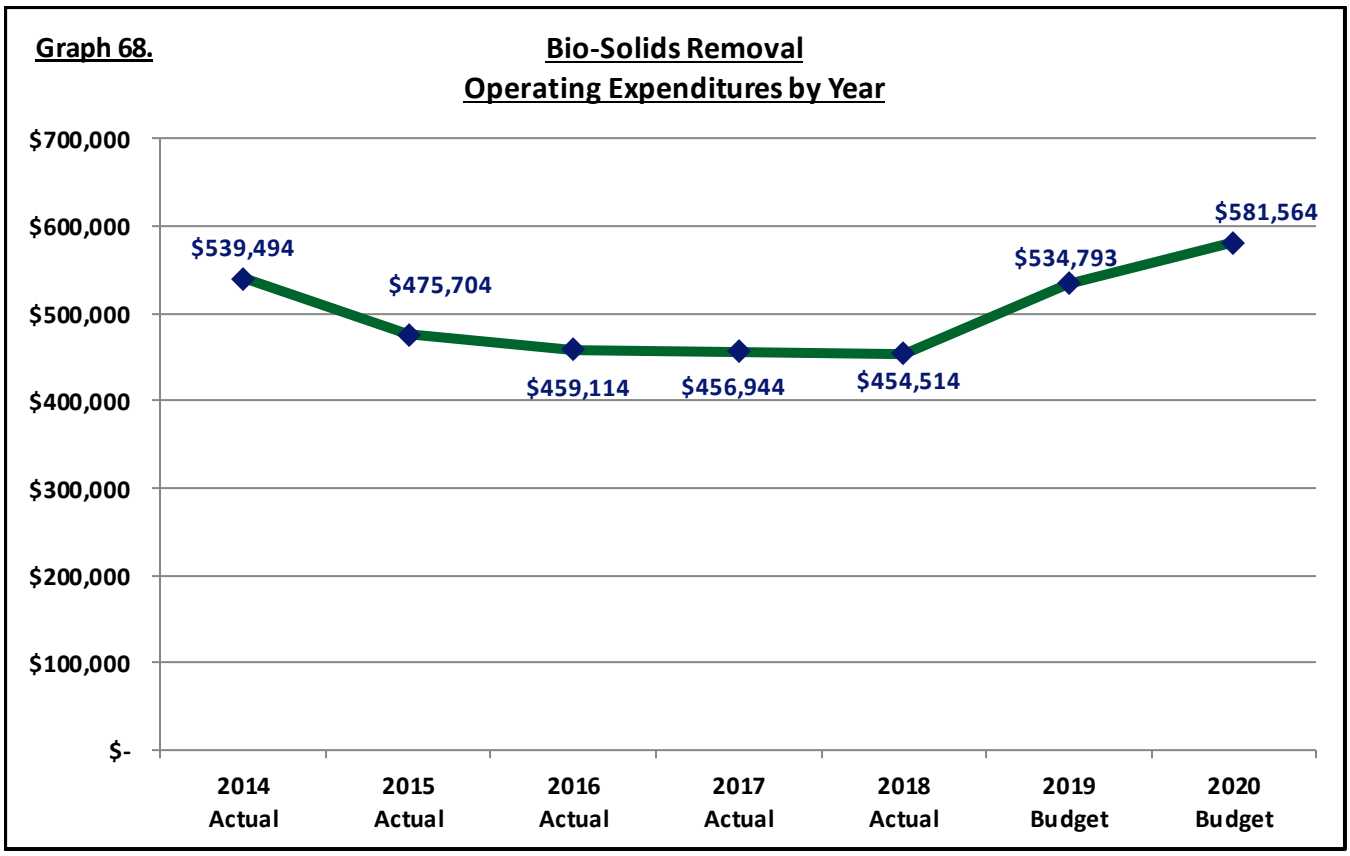
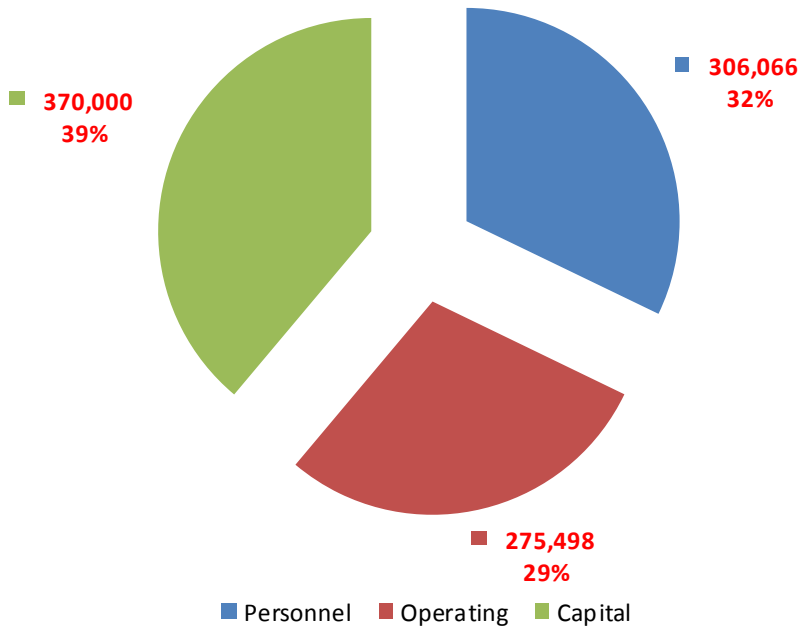
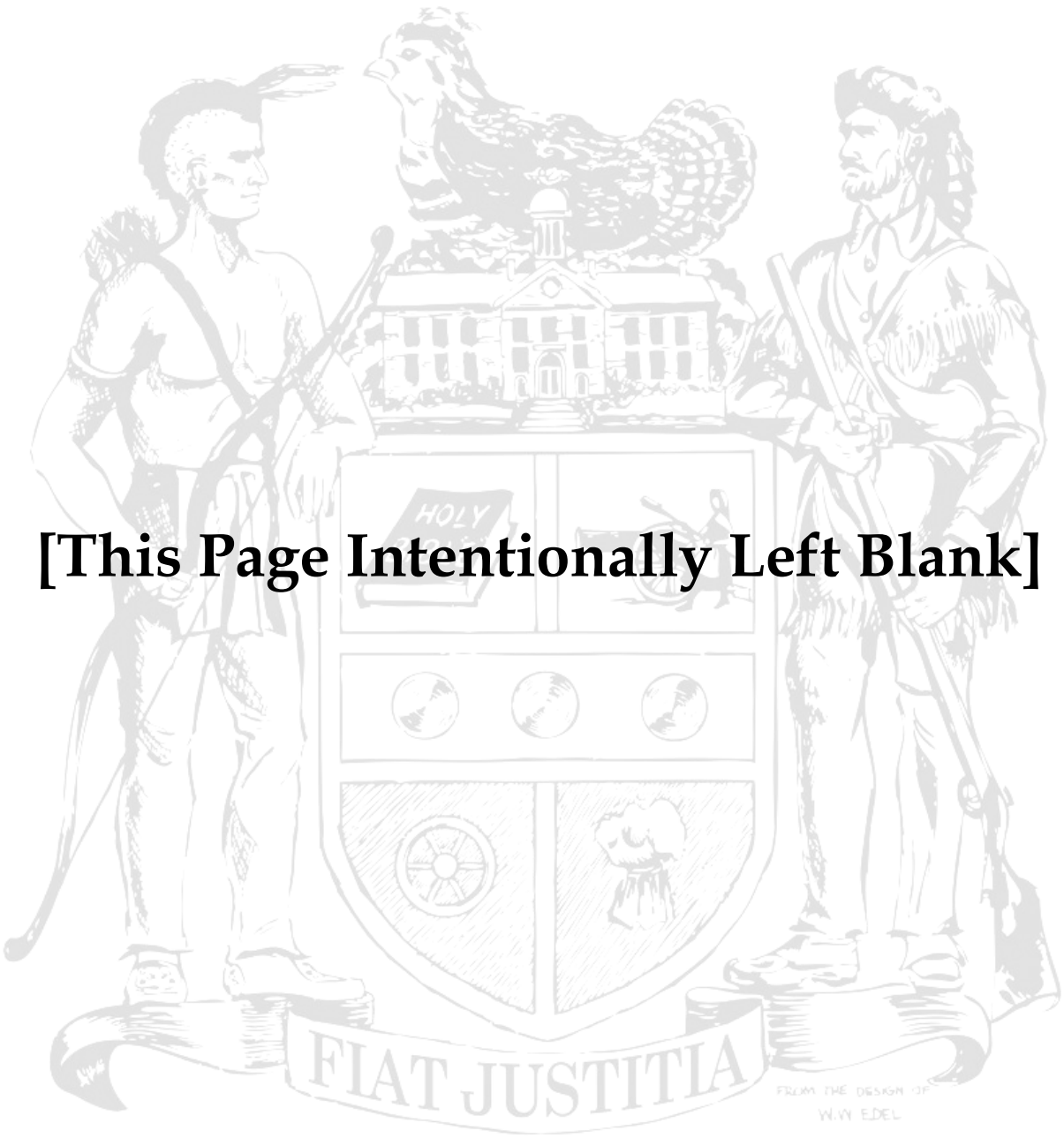


Chart 73.

Bio-Solids Removal Expenditures by Category



CAPITAL EXPENDITURES & DEBT



[This Page Intentionally Left Blank]

Capital Expenditures

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 2020 totals $17,440,265 over seven funds: water ($4,451,438), stormwater ($541,654), sewer ($5,410,666), solid waste ($35,000), capital projects ($6,162,944), parking ($188,563), highway aid ($650,000). This is the fourth 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 58 capital projects in addition to being reported by fund are further presented as activities within the seven borough departments: administration ($20,000), finance ($201,600), fire ($9,500), police ($148,700), public works ($7,090,343), parks & recreation ($204,151), and water resources ($9,765,971).

Significant Project Overview:

Seventeen of the 58 capital projects constitute nearly $14.7 million of the 2020 capital budget. Those projects (numbers in parenthesis reference Table 31.) are identified and briefly discussed below:

1. **Urban Redevelopment Plan (TIF) (32) : $5,123,343**

   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.

2. **Street & Highway Improvements (42 – 46 and 49) : $ 900,000**

   These projects include street paving, curb ramp upgrades, crack sealing, micro-surfacing, and dry milling (43, 44, 45, 46, 47) which are planned to be funded from the highway aid fund from state liquid fuels tax grant funds. These improvements also include traffic signal upgrades (49) which are scheduled to have one intersection upgraded each year.

3. **Parks & Recreation Projects (73) : $ 167,101**

   These projects include completion of an ongoing improvements made to the Nottingham & Valley Meadow Berm project (73) which consists of land improvements.

4. **Sewer Collection System Projects (79) : $ 4,339,000**

   The Sewer System Rehabilitation project (79) is a multi-year sewer collection system upgrade estimated to cost nearly $15 million over the next five years. The cost of the project will be shared by Borough ratepayers in 2020. This is an ongoing project and in future years may also be shared by the surrounding townships, who are municipal customers of the system.

5. **Water Distribution System and Water Meter Replacement (92, 93, 137) : $ 3,886,371**

   The Borough is in the stages of rebuilding its aging water distribution system known as the Water System Rehabilitation Project (93). 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 Transmission Line Replacement (137) which ensures successful transport of the Borough's water supply and the early stages of upgrading the Borough customer base with Smart Water Meters (92).

6. Stormwater Management Improvements (81 - 89) : $ 295,000

These improvements ranging in size from $5,000 to $150,000, reflect the response of the Borough's growing environmental responsibility. During 2019 the Borough implemented 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 2020 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 (Previous Issue)	425,750	-	-	-	-	-	-	425,750
Capital Projects - Restricted Cash	-	-	-	-	-	-	-	-
Committed Fund Balance - Other CIP	411,750	-	-	-	-	-	-	411,750
Cemetery Trust Fund	25,000	-	-	-	-	-	-	25,000
Federal - CDBG	10,000	-	-	-	-	-	-	10,000
Federal - EPA Brownfields Grant	-	-	-	-	-	-	-	-
Federal - NFWF Grant	199,817	-	-	-	-	-	-	199,817
Federal - US DOT Tiger Grant	1,666,666	-	-	-	-	-	-	1,666,666
Parking Fund - Bonds (Previous Issue)	-	-	-	-	-	-	100,000	100,000
Parking Fund - Cash	-	-	-	-	-	-	88,563	88,563
Private Donation - Dickinson College	-	-	-	-	-	-	-	-
Restricted Fund Balance - Excel Settlement	167,101	-	-	50,000	-	-	-	217,101
Sewer Fund - Cash	-	-	-	-	776,536	-	-	776,536
Sewer Fund - Bonds (Previous Issue)	-	-	-	-	465,674	-	-	465,674
Sewer Fund - Bonds (New)	-	-	-	-	3,861,296	-	-	3,861,296
Solid Waste Fund - Bonds	-	-	-	-	-	35,000	-	35,000
State - CFA MTF Grant	83,334	-	-	-	-	-	-	83,334
State - DEP Stormwater BMP Grant	66,667	-	-	-	-	-	-	66,667
State - DCNR Grant	50,000	-	-	-	-	-	-	50,000
State - Highway Aid	-	650,000	-	-	-	-	-	650,000
State - PennDOT Green Light Go Grant	-	-	-	-	-	-	-	-
State - PennDOT MTF Grants	3,008,545	-	-	-	-	-	-	3,008,545
State - Recycling Grant	-	-	-	-	-	-	-	-
State - PennDOT TAP Grant	48,314	-	-	-	-	-	-	48,314
Stormwater Fund - Bonds	-	-	-	385,750	-	-	-	385,750
Stormwater Fund - Cash	-	-	-	105,904	-	-	-	105,904
TIF District - Bond Proceeds	-	-	-	-	-	-	-	-
Townships Contribution	-	-	-	-	307,160	-	-	307,160
Water Fund - Bonds (Previous Issue)	-	-	3,107,002	-	-	-	-	3,107,002
Water Fund - Bonds (New)	-	-	441,727	-	-	-	-	441,727
Water Fund - Cash	-	-	902,709	-	-	-	-	902,709
Total	**6,162,944**	**650,000**	**4,451,438**	**541,654**	**5,410,666**	**35,000**	**188,563**	**17,440,265**
Uses by Department								
Administration	20,000	-	-	-	-	-	-	20,000
Finance	-	-	178,900	-	178,900	-	188,563	546,363
Fire	9,500	-	-	-	-	-	-	9,500
Police	148,700	-	-	-	-	-	-	148,700
Public Works	5,780,593	650,000	-	-	-	35,000	-	6,465,593
Parks & Recreation	204,151	-	-	-	-	-	-	204,151
Water Resources	-	-	4,272,538	541,654	5,231,766	-	-	10,045,958
Total	**6,162,944**	**650,000**	**4,451,438**	**541,654**	**5,410,666**	**35,000**	**188,563**	**17,440,265**

Table 27.

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Administration					
1 Borough Hall & CPD Firewalls	E	20,000			20001
Committed Fund Balance - Other CIP			20,000	18 407 740	
Total - Administration		**20,000**	**20,000**		
Department of Finance					
2 Water Meter Reading Device	E	6,300			20002
Water Fund - Cash			3,150	6 402 740	
Sewer Fund - Cash			3,150	8 402 740	
3 Pomfret Street Lot Pavement	I	51,625			20003
Parking Fund - Cash			51,625	32 445 720	
4 Pomfret Street Lot General Improvements	I	16,200			20004
Parking Fund - Cash			16,200	32 445 720	
5 Pomfret Street Landscaping/Stormwater	L	13,475			20005
Parking Fund - Cash			6,738	32 445 750	
Stormwater Fund - Cash			6,737	7 447 750	
6 Garage - Cameras on Floors & Elevator	E	14,000			17004
Parking Fund - Cash			14,000	32 446 740	
7 Garage Repairs & Preventative Maint.	B	100,000			17007
Parking Fund - Cash			100,000	32 446 730	
Total - Finance		**201,600**	**201,600**		
Fire Department					
8 Emergency Vehicle Drone	E	9,500			20006
Committed Fund Balance - Other CIP			9,500	18 411 740	
Total - Fire		**9,500**	**9,500**		
Police Department					
9 HVAC	B	20,000			20007
Committed Fund Balance - Other CIP			20,000	18 41A 730	
10 K9 Unit	E	8,500			20008
Committed Fund Balance - Other CIP			8,500	18 41P 740	

Table 27 (Cont'd).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Police Department					
11 License Plate Reader	E	20,200			20009
Committed Fund Balance - Other CIP			20,200	18 41P 740	
12 New Vehicles (Two)	V	100,000			18012
Committed Fund Balance - Other CIP			100,000	18 41P 760	
Total - Police		**148,700**	**148,700**		
Department of Public Works					
13 Compost Facility Improvements	L	35,000			17047
Solid Waste Fund - Bonds			35,000	9 427 720	
14 Security Upgrades to Garage	B	50,000			20010
Committed Fund Balance - Other CIP			12,500	18 430 730	
Stormwater Fund - Cash			12,500	7 447 730	
Water Fund - Cash			12,500	6 449 730	
Sewer Fund - Cash			12,500	8 425 730	
15 Borough Hall Security Improvements	B	268,000			17018
Capital Projects - Bonds			67,000	18 409 730	
Stormwater Fund - Bonds			67,000	7 447 730	
Water Fund - Bonds			67,000	6 402 730	
Sewer Fund - Bonds			67,000	8 402 730	
16 Borough Hall HVAC Replacement	E	435,000			17016
Capital Projects - Bonds			108,750	18 409 740	
Stormwater Fund - Bonds			108,750	7 447 740	
Water Fund - Bonds			108,750	6 402 740	
Sewer Fund - Bonds			108,750	8 402 740	
17 Tax Increment Financing Project	I	5,123,343			17052
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			3,008,545	18 413 720	
State - PennDOT TAP Grant			48,314	18 413 720	
State - CFA MTF Grant			83,334	18 413 720	
18 Rental Inspector Vehicle	V	33,000			20011
Committed Fund Balance - Other CIP			33,000	18 413 760	
19 Rental Inspection Software	E	15,000			20012
Committed Fund Balance - Other CIP			15,000	18 413 740	
20 Molly Pitcher Cemetery	I	25,000			17031
Cemetery Trust Fund			25,000	18 413 740	

Table 27 (Cont'd).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Public Works					
21 Lift	E	20,000			20013
Committed Fund Balance - Other CIP			20,000	18 430 740	
22 Mini-Excavator	E	80,000			19008
Committed Fund Balance - Other CIP			20,000	18 430 740	
Stormwater Fund - Cash			20,000	7 447 740	
Water Fund - Cash			20,000	6 449 740	
Sewer Fund - Cash			20,000	8 425 740	
23 Road Diet Pavement Markings	I	66,000			17039
Committed Fund Balance - Other CIP			66,000	18 433 720	
24 Traffic Signal Upgrade #1	E	250,000			20014
Capital Projects - Bonds			250,000	18 433 740	
25 Hanover/High LED Street Lights	E	40,000			20015
Committed Fund Balance - Other CIP			40,000	18 434 740	
26 Street Paving	I	254,100			17026
Highway Aid			254,100	35 430 720	
27 Curb Ramp Upgrades	I	220,000			17027
Highway Aid			220,000	35 430 720	
28 Crack Sealing	I	20,000			17028
Highway Aid			20,000	35 430 720	
29 Microsurfacing	I	85,000			17029
Highway Aid			85,000	35 430 720	
30 Dry Milling	I	70,900			17030
Highway Aid			70,900	35 430 720	
Total - Public Works		**7,090,343**	**7,090,343**		
Department of Parks & Recreation					
31 Pool Site Improvements (Design)	I	10,000			19011
Committed Fund Balance - Other CIP			10,000	18 453 720	
32 Lincoln Cemetery Project	E	10,000			20016
State - CDBG			10,000	18 454 720	
33 Disc Mower	E	8,950			20017
Committed Fund Balance - Other CIP			8,950	18 454 740	
34 Nottingham & VM Berm Enhancement	L	167,101			17058
Restricted Fund balance - Excel Settlement			167,101	18 454 750	

Table 27 (Cont'd).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Parks & Recreation					
35 Replace Ceiling in MP4	B	8,100			17055
Committed Fund Balance - Other CIP			8,100	18 458 730	
Total - Parks & Recreation		**204,151**	**204,151**		
Department of Water Resources					
36 Penn Street Tank Recoat	I	155,000			17037
Water Fund - Bonds			155,000	6 44P 720	
37 Ridge Street Tank Recoat	I	25,000			20018
Water Fund - Bonds			25,000	6 44P 720	
38 Transmission Line Replacement	I	875,500			20019
Water Fund - Bonds			875,500	6 44P 720	
39 Construct New Sludge Transfer Station	B	125,000			19015
Water Fund - Bonds			125,000	6 44P 730	
40 Basis Hill Pump House Roofing	B	10,000			20020
Water Fund - Cash			10,000	6 44P 730	
41 Chlorine Contact Analyzer and Installation	E	7,000			20021
Water Fund - Cash			7,000	6 44P 740	
42 Water System Rehabilitation	I	2,810,871			17036
Water Fund - Bonds			2,192,479	6 449 720	
Water Fund - Cash			618,392	6 449 720	
43 Water Meter Replacement	E	200,000			20022
Water Fund - Cash			200,000	6 449 740	
44 F-350 Truck Utility Body	V	55,000			20023
Water Fund - Cash			18,333	6 449 760	
Stormwater Fund - Cash			18,334	7 447 760	
Sewer Fund - Cash			18,333	8 425 760	
45 Water Resources Supervisor Vehicle (Tr. 12)	V	40,000			20024
Water Fund - Cash			13,334	6 449 760	
Stormwater Fund - Cash			13,333	7 447 760	
Sewer Fund - Cash			13,333	8 425 760	
46 Stormwater Eng. Eval./Sys. Improv.	I	150,000			17040
Stormwater Fund - Bonds			150,000	7 447 720	
47 Stormwater - PW Field Yard (BMP)	I	20,000			17043
Stormwater Fund - Bonds			20,000	7 447 720	

Table 27 (Cont'd).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Water Resources					
48 Stormwater - Bicycle Safe Grates	I	5,000			17044
Stormwater Fund - Cash			5,000	7 447 720	
49 Excel Stormwater Diversion	I	80,000			17045
Restricted Fund Balance - Excel Settlement			50,000	7 447 720	
Stormwater Fund - Cash			30,000	7 447 720	
50 Chesapeake Bay PRP Improv. Projects	I	40,000			18035
Stormwater Fund - Bonds			40,000	7 447 720	
51 Lab Building Roof Replacement	B	30,000			19020
Sewer Fund - Cash			17,511	8 42L 730	
Inter-Municipal Contribution - (M)			6,840	8 42L 730	
Inter-Municipal Contribution - (SM)			4,329	8 42L 730	
Inter-Municipal Contribution - (NM)			1,320	8 42L 730	
52 Lift Station #2 Hydrogen Peroxide Feed	E	293,600			18063
Sewer Fund - Bonds			209,161	8 42M 740	
Inter-Municipal Contribution - (SM)			84,439	8 42M 740	
53 Roadway Paving - Plant	I	100,000			20025
Sewer Fund - Bonds			58,370	8 42P 720	
Inter-Municipal Contribution - (M)			22,800	8 42P 720	
Inter-Municipal Contribution - (SM)			14,430	8 42P 720	
Inter-Municipal Contribution - (NM)			4,400	8 42P 720	
54 Treatment Plant Security Upgrades	B	35,000			20026
Sewer Fund - Cash			20,430	8 42P 720	
Inter-Municipal Contribution - (M)			7,980	8 42P 720	
Inter-Municipal Contribution - (SM)			5,050	8 42P 720	
Inter-Municipal Contribution - (NM)			1,540	8 42P 720	
55 Grinder #2 for Sludge Pumps	E	35,000			19028
Sewer Fund - Cash			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	
56 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	
57 Bio-Solids 15 Ton Dump Truck	V	200,000			20027
Sewer Fund - Bonds			116,740	8 42S 760	
Inter-Municipal Contribution - (M)			45,600	8 42S 760	
Inter-Municipal Contribution - (SM)			28,860	8 42S 760	
Inter-Municipal Contribution - (NM)			8,800	8 42S 760	

Table 27 (Cont'd).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Water Resources					
58 Sewer System Rehabilitation	I	4,339,000			17034
Sewer Fund - Bonds			3,688,150	8 425 720	
Sewer Fund - Cash			650,850	8 425 720	
Total - Treatment Plants		**9,765,971**	**9,765,971**		
Grand Total		**17,440,265**	**17,440,265**		

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
Street Lighting	434	Bio-Solids Removal	42S
Parking Operations	445	Water Treatment Plant	44P
Parking Garage	446		
Other			
(M) - Middlesex			
(SM) - South Middleton			
(NM) - North Middleton			

2020-2024 CAPITAL IMPROVEMENT PLAN

Carlisle's five-year capital improvements plan (CIP) totals over $64.6 million and involves 216 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 58 projects in 2020 constituting the $17.4 million capital budget (the first year of the 2020-2024 CIP) count as 58 project-years in the CIP.

More than $38.9 million of CIP expenditures (60.3%) will be funded by bond proceeds. Water, stormwater, and sewer fund projects account for $50.1 million (77.6%) 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 $141,000 in CIP funds. All five projects are related to information technology purchases such as servers, phone systems, and firewalls.

- **Finance** - The department of finance has 18 project-years totaling $882,665 in the CIP. Fourteen of those project-years involve 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 $934,500 in CIP funds. The three projects include the purchase of an emergency vehicle drone (9,500), P25 radio system ($175,000), and the purchase of a fire engine ($750,000)

- **Police Department** – The police department has 11 project-years totaling $898,000 in the CIP. This includes on-going police vehicle purchases ($500,000), an MPSAC Truck Enforcement Vehicle purchase ($ 100,000), and an HVAC upgrade and new roof for police headquarters ($270,000).

- **Public Works** - The department of public works has 62 project-years totaling $12,175,343 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 $2,024,000 including purchases ranging in price from a traffic signal upgrades ($250,000) to borough building HVAC replacement ($435,000),

    - Infrastructure Improvements – 35 project-years totaling nearly $4.1 million. Projects consist of street improvements including milling, paving, crack sealing, micro-surfacing, and curb ramp upgrades ($3.4 million).

    - Improvements to Land – 2 project-years totaling nearly $5.2 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 – 8 vehicles totaling nearly $554,000 will be purchased over the five-year CIP. The purchases include various pickups and dump trucks as well as a platform truck and a garbage packer.

- **Parks & Recreation** - The department of parks and recreation has 15 project-years totaling more than $611,000 in the five-year CIP. Five of those projects are slated for completion in 2020 including: Nottingham and Valley Meadows berm enhancement ($167,101) and purchase of a new disc mower ($8,950).

- **Water Resources** –The department of water resources has 104 project-years in the CIP totaling more than $48.9 million. The major cost-drivers are the Sewer System Rehabilitation ($14,703,000), Water Meter Replacement ($3,400,000), Water System Rehabilitation Project ($11,110,871), 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.

2020-2024 Capital Improvements Plan
Summary by Department

Department	2020	2021	2022	2023	2024	Total	%
Administration	20,000	-	8,000	88,000	25,000	141,000	0.2%
Finance	201,600	20,000	210,000	160,065	291,000	882,665	1.4%
Fire	9,500	-	175,000	750,000	-	934,500	1.4%
Police	148,700	350,000	200,000	100,000	100,000	898,700	1.4%
Public Works	7,090,343	1,140,000	1,315,000	1,315,000	1,315,000	12,175,343	18.8%
Parks & Recreation	204,151	227,650	43,000	36,910	100,000	611,711	0.9%
Water Resources	9,765,971	6,324,300	16,898,100	8,012,000	7,999,400	48,999,771	75.8%
Total	**17,440,265**	**8,061,950**	**18,849,100**	**10,461,975**	**9,830,400**	**64,643,690**	

Table 29.

2020-2024 Capital Improvements Plan
Summary by Fund

Fund	2020	2021	2022	2023	2024	Total	%
Water	4,451,438	3,075,000	3,956,000	4,215,000	3,084,000	18,781,438	29.1%
Stormwater	541,654	770,000	501,000	247,050	454,500	2,514,204	3.9%
Sewer	5,410,666	2,579,300	12,489,100	3,557,000	4,839,400	28,875,466	44.7%
Solid Waste	35,000	-	-	-	-	35,000	0.1%
Capital Projects	6,162,944	957,650	1,043,000	1,589,910	602,500	10,356,004	16.0%
Parking	188,563	20,000	180,000	153,015	100,000	641,578	1.0%
Highway Aid	650,000	660,000	680,000	700,000	750,000	3,440,000	5.3%
Total	**17,440,265**	**8,061,950**	**18,849,100**	**10,461,975**	**9,830,400**	**64,643,690**	

Table 30.

2020-2024 Capital Improvements Plan
Summary by Type

Type	2020	2021	2022	2023	2024	Total	%
Equipment	1,473,050	1,099,300	2,968,100	3,174,410	1,948,400	10,663,260	16.5%
Infrastructure Improvements	9,509,196	6,029,150	15,470,000	6,245,965	7,212,000	44,466,311	68.8%
Building	546,100	423,500	70,000	7,500	100,000	1,147,100	1.8%
Vehicle	563,000	510,000	341,000	990,000	390,000	2,794,000	4.3%
Land Improvements	5,348,919	-	-	44,100	180,000	5,573,019	8.6%
Total	**17,440,265**	**8,061,950**	**18,849,100**	**10,461,975**	**9,830,400**	**64,643,690**	

Table 31.

2020-2024 Capital Improvements Plan

No.	Item	Type	2020	2021	2022	2023	2024	Total	Fund	Func.	Source
	Administration										
1	Springbrook Server	E	-	-	8,000	-	-	8,000	18	407	Cash
2	Borough Hall & CPD Firewalls	E	20,000	-	-	-	-	20,000	18	407	Cash
3	Microsoft Office	E	-	-	-	38,000	-	38,000	18	407	Cash
4	Phone System	E	-	-	-	50,000	-	50,000	18	407	Cash
5	Backup & Disaster Recovery Server	E	-	-	-	-	25,000	25,000	18	407	Cash
	Total		**20,000**	**-**	**8,000**	**88,000**	**25,000**	**141,000**			
	Finance										
6	Vehicle - Water Meter Reading/Parking	V	-	-	30,000	-	-	30,000	6	402	Cash
7	Utility Printer	E	-	-	-	-	6,000	6,000	Split[1]	Split[1]	Cash
8	Finance Software Package	E	-	-	-	-	185,000	185,000	Split[2]	Split[2]	Cash
9	Water Meter Reading Device	E	6,300	-	-	-	-	6,300	Split[2]	Split[2]	Cash
10	Pomfret Street Lot Pavement	I	51,625	-	-	-	-	51,625	32	445	Cash
11	Pomfret Street General Improvements	I	16,200	-	-	-	-	16,200	32	445	Cash
12	Smart Meters Program	E	-	-	-	75,000	-	75,000	32	445	Cash
13	E. Louther St. N Pavement	I	-	-	-	54,015	-	54,015	32	445	Cash
14	E. Louther St. N General Improvements	I	-	-	-	16,950	-	16,950	32	445	Cash
15	Pomfret Street Landscaping/Stormwater	L	13,475	-	-	-	-	13,475	Split[3]	Split[3]	Cash
16	E. Louther St. N Landscaping/Stormwater	L	-	-	-	14,100	-	14,100	Split[3]	Split[3]	Cash
17	Garage Pay-in-Lane Station	E	-	-	45,000	-	-	45,000	32	446	Cash
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	-	100,000	300,000	32	446	Debt
	Total		**201,600**	**20,000**	**210,000**	**160,065**	**291,000**	**882,665**			
	Fire										
22	Emergency Vehicle Drone	E	9,500	**-**	-	-	-	9,500	18	411	Cash
23	P25 Radio Project	E	-	-	175,000	-	-	175,000	18	411	Cash
24	Fire Engine	V	-	-	-	750,000	-	750,000	18	411	Bonds
	Total		**9,500**	**-**	**175,000**	**750,000**	**-**	**934,500**			
	Police										
25	Roof	B	-	100,000	-	-	-	100,000	18	41A	Cash
26	HVAC	B	20,000	150,000	-	-	-	170,000	18	41A	Cash
27	New Vehicles - Replace Two Per Year	V	100,000	100,000	100,000	100,000	100,000	500,000	18	41P	Cash
28	License Plate Reader	E	20,200	-	-	-	-	20,200	18	41P	Cash
29	MPSAC Truck Enforcement Vehicle	V	-	-	100,000	-	-	100,000	18	41P	Cash
30	K9 Unit	E	8,500	-	-	-	-	8,500	18	41P	Cash
	Total		**148,700**	**350,000**	**200,000**	**100,000**	**100,000**	**898,700**			

Table 31 (Cont'd).

2020-2024 Capital Improvements Plan

No.	Item	Type	2020	2021	2022	2023	2024	Total	Fund	Func.	Source
	Public Works										
31	Admin. Staff Car	V	-	-	-	-	40,000	40,000	18	408	Cash
32	Urban Redevelopment Plan (TIF)	L	5,123,343	-	-	-	-	5,123,343	18	413	Cash
33	Codes Pick-up Truck (Tr. 98)	V	-	-	33,000	-	-	33,000	18	413	Cash
34	Codes Pick-up Truck (Tr. 94)	V	-	-	33,000	-	-	33,000	18	413	Cash
35	Rental Inspector Vehicle	V	33,000	-	-	-	-	33,000	18	413	Cash
36	Rental Inspection Software	E	15,000	-	-	-	-	15,000	18	413	Cash
37	Compost Facility Improvements	L	35,000	-	-	-	-	35,000	9	427	Bonds
38	Prewet System	E	-	15,000	-	-	-	15,000	18	430	Cash
39	Asphalt Sealing Machine	E	-	-	25,000	-	-	25,000	18	430	Cash
40	Lift	E	20,000	-	-	-	-	20,000	18	430	Cash
41	Molly Pitcher Cemetery	I	25,000	25,000	25,000	25,000	25,000	125,000	18	430	Cash
42	Street Paving	I	254,100	253,600	257,100	264,400	291,200	1,320,400	35	430	Cash
43	Curb Ramp Upgrades	I	220,000	230,000	240,000	250,000	260,000	1,200,000	35	430	Cash
44	Crack Sealing	I	20,000	20,600	21,200	21,800	22,500	106,100	35	430	Cash
45	Micro surfacing	I	85,000	85,000	90,000	90,000	95,000	445,000	35	430	Cash
46	Dry Milling	I	70,900	70,800	71,700	73,800	81,300	368,500	35	430	Cash
47	Special Projects Truck E-250	V	-	-	45,000	-	-	45,000	18	430	Cash
48	Replace Garbage Truck (Truck #9)	V	-	-	-	100,000	-	100,000	18	430	Cash
49	Traffic Signal Upgrade #1	E	250,000	-	-	-	-	250,000	18	433	Bonds
50	Traffic Signal Upgrades - One Per Year	E	-	250,000	250,000	250,000	250,000	1,000,000	18	433	Cash
51	Road Diet Pavement Markings	I	66,000	-	-	40,000	-	106,000	18	433	Cash
52	Roadway Roundabouts	I	-	-	200,000	200,000	-	400,000	18	433	Bonds
53	Hanover/High LED Street Lights	E	40,000	-	-	-	-	40,000	18	434	Cash
54	Borough Hall Security Improvements	B	268,000	-	-	-	-	268,000	Split[4]	Split[4]	Bonds
55	Security Upgrades to Garage	B	50,000	-	-	-	-	50,000	Split[5]	Split[5]	Cash
56	Borough Building HVAC Replacement	E	435,000	-	-	-	-	435,000	Split[4]	Split[4]	Bonds
57	Pull-Behind Air Compressor	E	-	-	24,000	-	-	24,000	Split[5]	Split[5]	Cash
58	Mini-Excavator	E	80,000	-	-	-	-	80,000	Split[5]	Split[5]	Cash
59	Garage Paving	I	-	-	-	-	50,000	50,000	Split[5]	Split[5]	Cash
60	39000 GVWR Dump Truck (Tr. 27)	V	-	-	-	-	200,000	200,000	Split[5]	Split[5]	Bonds
61	Platform Truck	V	-	70,000	-	-	-	70,000	Split[5]	Split[5]	Cash
62	Salt Brine System with Building	E	-	100,000	-	-	-	100,000	Split[7]	Split[7]	Bonds
63	Salt Brine Tanks (2)	E	-	20,000	-	-	-	20,000	Split[7]	Split[7]	Cash
	Total		**7,090,343**	**1,140,000**	**1,315,000**	**1,315,000**	**1,315,000**	**12,175,343**			
	Parks & Recreation										
64	Pool Painting	I	-	-	18,000	-	-	18,000	18	453	Cash
65	Pool Joint Culking	I	-	12,000	-	-	-	12,000	18	453	Cash
66	Pool Site Improvements (Design)	L	10,000	-	-	-	-	10,000	18	453	Cash
67	Gatehouse Stair Reconfiguration	B	-	-	-	7,500	-	7,500	18	454	Cash
68	Lincoln Cemetary Project	E	10,000	-	-	-	-	10,000	18	454	Cash
69	Disc Mower	E	8,950	-	-	-	-	8,950	18	454	Cash
70	Kubota F3990 Tractor	E	-	-	25,000	-	-	25,000	18	454	Cash
71	Rooftop HVAC Unit for P&R Office Area	E	-	-	-	10,710	-	10,710	18	454	Cash
72	Gatehouse Ductless HVAC System	E	-	-	-	18,700	-	18,700	18	454	Cash
73	Nottingham & VM Berm Enhancement	L	167,101	-	-	-	-	167,101	18	454	Cash
74	Goodyear Park Bridge Replacement	I	-	42,150	-	-	-	42,150	18	454	Cash
75	Replace Ceiling in MP4	B	8,100	-	-	-	-	8,100	18	458	Cash
76	Second Floor Upgrades	B	-	136,000	-	-	-	136,000	18	458	Cash
77	Enlarge Multi-Purpose Room (MP4/MP5)	B	-	37,500	-	-	-	37,500	18	458	Cash
78	Gymnasium Gym #1 New Roof	B	-	-	-	-	100,000	100,000	18	458	Cash
	Total		**204,151**	**227,650**	**43,000**	**36,910**	**100,000**	**611,711**			
	Water Resources										
79	Sewer System Rehabilitation	I	4,339,000	1,832,000	2,532,000	3,000,000	3,000,000	14,703,000	8	425	Mix[1]
80	E. High St. Bridge Sewer Main Replacement	I	-	28,000	-	-	-	28,000	8	425	Cash
81	SW Engineering Eval./Sys. Improvements	I	150,000	100,000	100,000	110,000	110,000	570,000	7	447	Bonds
82	W. High Street Stormwater Improv.(BMP)	I	-	100,000	200,000	-	-	300,000	7	447	Bonds
83	Lamberton MS (S. Hanover) (BMP)	I	-	40,000	100,000	-	-	140,000	7	447	Bonds
84	Borough Facilities (BMP)	I	-	40,000	40,000	40,000	40,000	160,000	7	447	Bonds
85	PW Field Yard (BMP)	I	20,000	-	-	-	-	20,000	7	447	Bonds
86	Chesapeake Bay PRP Impl. Projects	I	40,000	45,000	50,000	60,000	60,000	255,000	7	447	Bonds
87	Thornwald Park (BMP)	I	-	350,000	-	-	-	350,000	7	447	Bonds
88	Bicycle Safe Storm Grates	I	5,000	5,000	5,000	-	-	15,000	7	447	Cash
89	Excel Stormwater Diversion	I	80,000	-	-	-	-	80,000	7	447	Cash
90	Biddle Mission Park Stream Restore.	L	-	-	-	30,000	180,000	210,000	7	447	Bonds
91	Rod Hammer Breaker Attachment	E	-	-	55,000	-	-	55,000	6	449	Cash
92	Water Meter Replacement	E	200,000	200,000	1,500,000	1,500,000	-	3,400,000	6	449	Cash
93	Water System Rehabilitation Projects	I	2,810,871	2,300,000	2,000,000	2,000,000	2,000,000	11,110,871	6	449	Mix[2]

Table 31 (Cont'd).

2020-2024 Capital Improvements Plan

No.	Item	Type	2020	2021	2022	2023	2024	Total	Fund	Func.	Source
	Water Resources										
94	10-Ton Dump Truck (Tr. 15)	V	-	185,000	-	-	-	185,000	6	449	Bonds
95	Replace Street Repair Utility Van (Truck #35)	V	-	-	-	40,000	-	40,000	6	449	Cash
96	Lab Building Roof Replacement	B	30,000	-	-	-	-	30,000	8	42L	Cash
97	Environmental Lab Model Autoclave	E	-	9,500	-	-	-	9,500	8	42L	Cash
98	2 Outdoor Wastewater Samplers	E	-	-	14,600	-	-	14,600	8	42L	Cash
99	Muffle Furnace	E	-	-	6,500	-	-	6,500	8	42L	Cash
100	2 Portable Wastewater Samplers	E	-	-	-	-	10,400	10,400	8	42L	Cash
101	Wastewater Lab BOD Incubator	E	-	9,800	-	-	-	9,800	8	42L	Cash
102	Sprinter 2500 Cargo Van	V	-	45,000	-	-	-	45,000	8	42L	Cash
103	Wastewater Lab Refrigerator	E	-	-	8,000	-	-	8,000	8	42L	Cash
104	Pump Station #1 Replace Controls/Pump	E	-	-	-	-	250,000	250,000	8	42M	Mix[3]
105	Pump Station Truck Replacement (Tr. 61)	V	-	60,000	-	-	-	60,000	8	42M	Cash
106	Lift Station #2 Hydrogen Peroxide Feed	E	293,600	-	-	-	-	293,600	8	42M	Mix[4]
107	Wastewater - JD Loader Replacement	E	-	-	45,000	-	-	45,000	8	42P	Cash
108	Ford Portable Pump Replacement	E	-	-	-	60,000	-	60,000	8	42P	Cash
109	Gas Detection System Replacement	E	-	20,000	-	-	-	20,000	8	42P	Cash
110	Filter Feed Pump Replacement	E	-	-	267,000	267,000	267,000	801,000	8	42P	Mix[3]
111	Thickener Drive Mechanism Replacement	E	-	-	-	-	500,000	500,000	8	42P	Mix[3]
112	Thickener Waste Pump Replacement	E	-	-	-	-	100,000	100,000	8	42P	Mix[3]
113	DO Probe Replacement	E	-	60,000	-	-	-	60,000	8	42P	Cash
114	Thickener Scum Pump Replacement	E	-	30,000	-	-	-	30,000	8	42P	Cash
115	JD 997 Mower Replacement	E	-	20,000	-	-	-	20,000	8	42P	Cash
116	Rotork Valve Actuator	E	-	-	30,000	-	90,000	120,000	8	42P	Cash
117	Wastewater Plant Filter Panel Replacements	E	-	100,000	100,000	100,000	-	300,000	8	42P	Cash
118	Solar Panels	E	-	50,000	-	-	-	50,000	8	42P	Cash
119	Roadway Paving	I	100,000	-	-	-	-	100,000	8	42P	Mix[3]
120	Odor control facilities	I	-	-	-	-	150,000	150,000	8	42P	Mix[3]
121	Treatment Plant Security Upgrades	B	35,000	-	-	-	-	35,000	8	42P	Cash
122	Bio Solids Backhoe	E	-	135,000	-	-	-	135,000	8	42S	Mix[3]
123	Grinder #2 for Sludge Pumps	E	35,000	-	-	-	-	35,000	8	42S	Cash
124	Digester Mixer & Motor	E	-	-	130,000	130,000	130,000	390,000	8	42S	Mix[3]
125	Tractor and Manure Spreader	E	-	-	-	-	135,000	135,000	8	42S	Mix[3]
126	ATAD Project	I	-	150,000	9,350,000	-	-	9,500,000	8	42S	Mix[3]
127	Bio Solids Tractor Truck (Tr.56)	V	135,000	-	-	-	-	135,000	8	42S	Mix[3]
128	Bio Solids 15 Ton Dump Truck	V	200,000	-	-	-	-	200,000	8	42S	Mix[3]
129	Pickup Work Truck (Tr. 51)	V	-	-	-	-	50,000	50,000	8	42S	Cash
130	Construct New Sludge Transfer Station	B	125,000	-	-	-	-	125,000	6	44P	Bonds
131	Basis Hill Pump House Roofing	B	10,000	-	-	-	-	10,000	6	44P	Cash
132	Water Plant Administration Building Roof	B	-	-	70,000	-	-	70,000	6	44P	Cash
133	Pump House Piping Replacements	E	-	-	25,000	475,000	-	500,000	6	44P	Bonds
134	New Chemical Feed Pumps	E	-	60,000	-	-	-	60,000	6	44P	Cash
135	Filter Rebuilds	E	-	-	200,000	200,000	-	400,000	6	44P	Bonds
136	Chlorine Contact Analyzer and Installation	E	7,000	-	-	-	-	7,000	6	44P	Cash
137	Transmission Line Replacement	I	875,500	-	-	-	-	875,500	6	44P	Bonds
138	Headrace Improvements	I	-	-	-	-	927,000	927,000	6	44P	Bonds
139	Penn Street Tank Recoat	I	155,000	-	-	-	-	155,000	6	44P	Bonds
140	Ridge Street Tank Recoat	I	25,000	300,000	-	-	-	325,000	6	44P	Bonds
141	Wash Tank Painting	I	-	-	70,000	-	-	70,000	6	44P	Cash
142	3/4 Ton Pickup w/ Snowplow (Tr. 24)	V	-	50,000	-	-	-	50,000	Split[5]	Split[5]	Cash
143	F-350 Truck Utility Body	V	55,000	-	-	-	-	55,000	Split[6]	Split[6]	Cash
144	Water Resources Supervisor Vehicle (Tr. 12)	V	40,000	-	-	-	-	40,000	Split[6]	Split[6]	Cash
	Total		**9,765,971**	**6,324,300**	**16,898,100**	**8,012,000**	**7,999,400**	**48,999,771**			
	Grand Total		**17,440,265**	**8,061,950**	**18,849,100**	**10,461,975**	**9,830,400**	**64,643,690**			

Split[1]: Funds (6,7,8) Function (402)
Split[2]: Funds (6,7,8,18) Functions (402,407,447)
Split[3]: Funds (7,32) Functions (445,447)
Split[4]: Funds (6,7,8,18) Functions (402,409,447)
Split[5]: Funds (6,7,8,18) Functions (425,430,447,449)
Split[6]: Funds (6,7,8) Functions (425,447,449)
Split[7]: Funds (7,18) Functions (430,447)

Table 31 (Cont'd).

2020-2024 Capital Improvements Plan

No.	Item	Type	2020	2021	2022	2023	2024	Total	Fund	Func.	Source

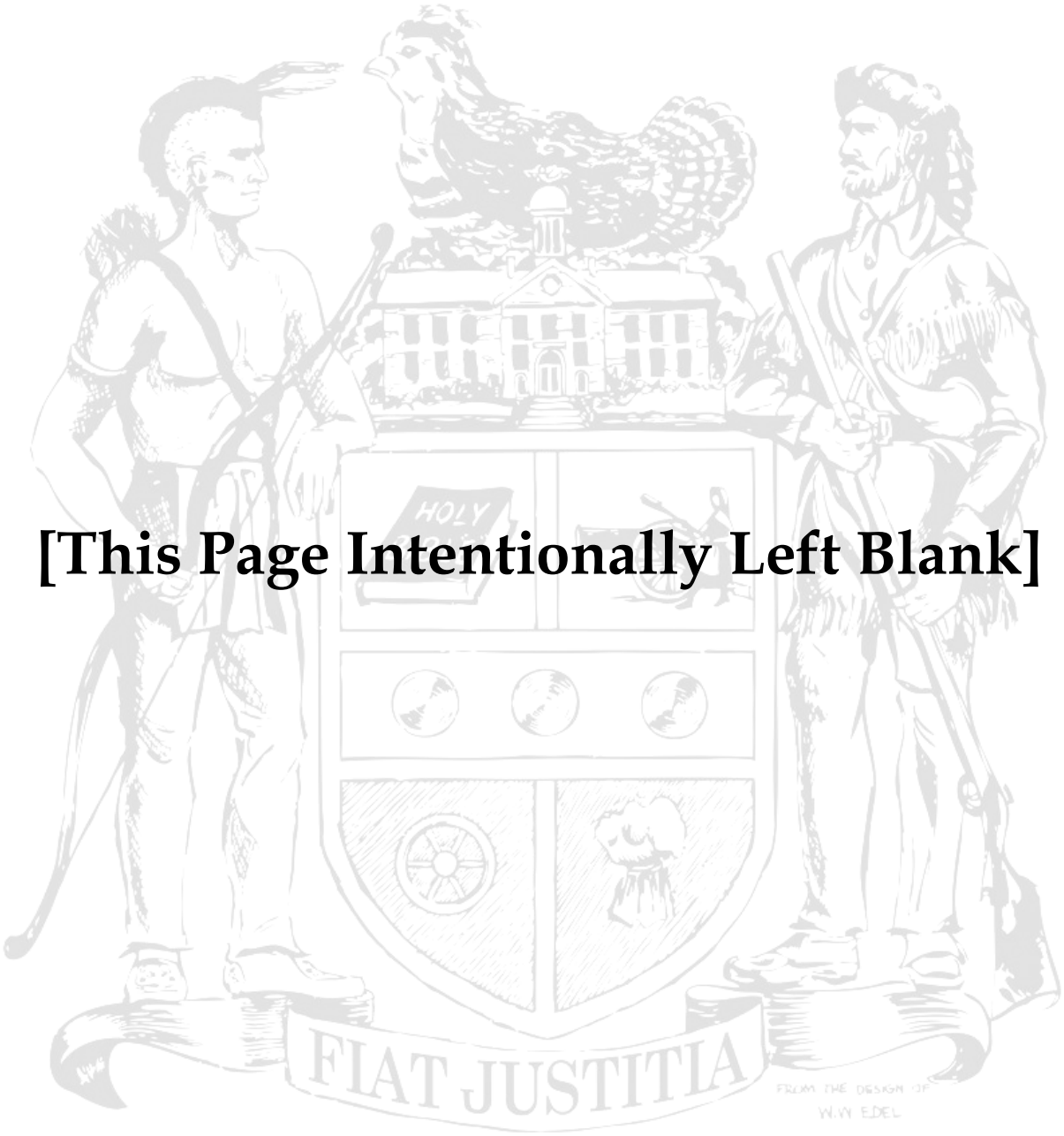
Key

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.

2020-2024 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	-	-	-	-	-	-	-
2020	2,904,727	1,115,750	5,859,651	-	-	-	9,880,128
2021	-	-	6,767,812	-	-	-	6,767,812
2022	4,900,000	735,000	4,295,241	-	1,150,000	-	11,080,241
2023	-	-	-	-	-	-	-
2024	2,477,000	440,000	3,884,229	-	50,000	100,000	6,951,229
Total	**15,806,341**	**2,290,750**	**31,292,973**	**90,000**	**4,582,881**	**229,000**	**47,440,716**



[This Page Intentionally Left Blank]

Debt

OVERVIEW

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

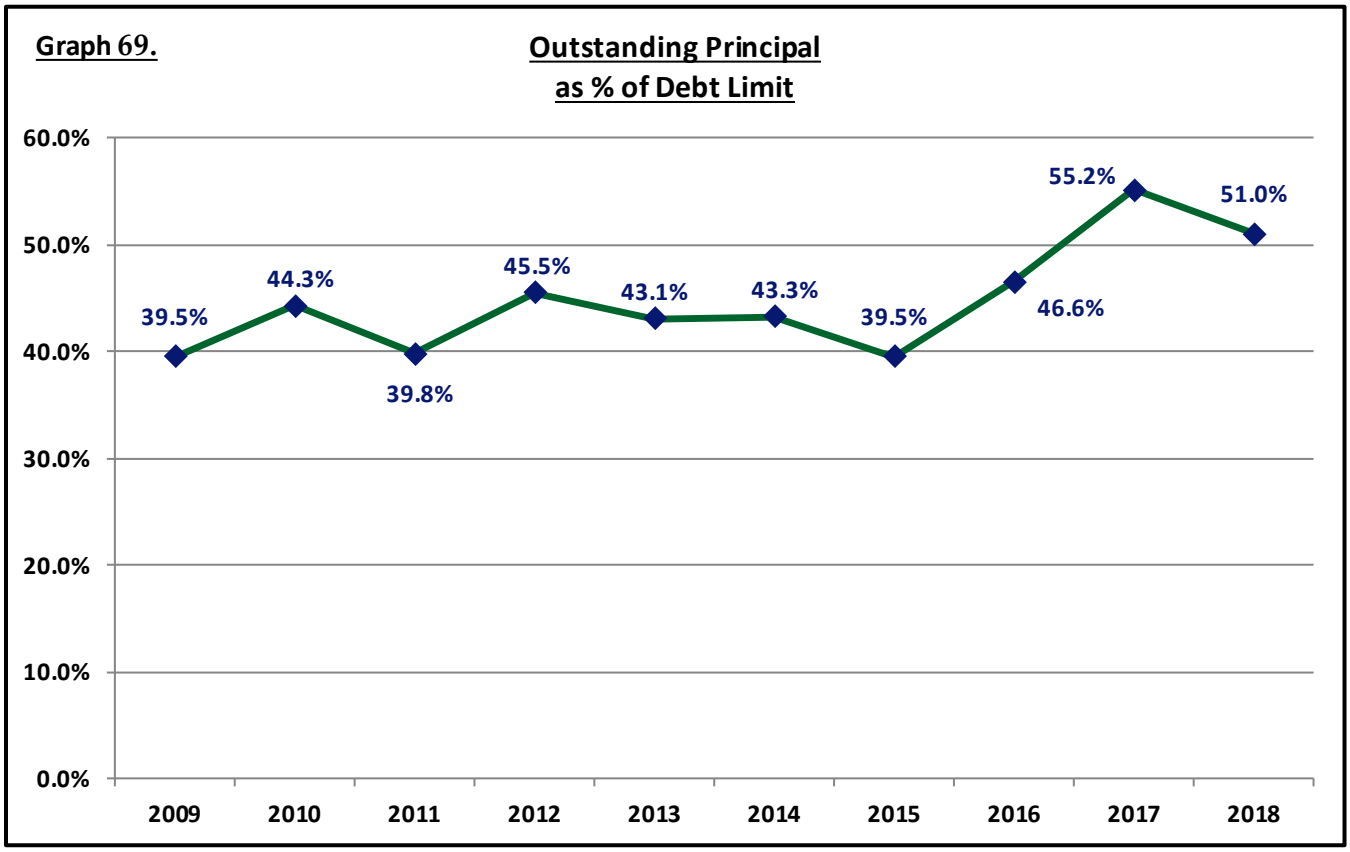
Under state law, the Borough's debt is exempt from personal property taxes in the state. Interest on the debt is also exempt from state corporate net income taxes and from personal income taxation by the state or by any of its political subdivisions.

Debt issued by the Borough complies with the state's Local Government Unit Debt Act (53 Pa. C.S. § 8001 *et. seq.)*. Included in the act are limitations on incurring debt unless that debt is approved by the voters of the municipality. Municipalities are prohibited from incurring any new non-electoral debt if the aggregate net principal amount of the new non-electoral debt, together with all other net non-electoral debt outstanding, would cause the total non-electoral debt to exceed 250% of the municipalities borrowing base. The borrowing base is the arithmetic average of total revenues received for the three preceding fiscal years. Below is the debt limit calculation for 2018, 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		
	$ 22,190,871	2016 Revenue
	$ 23,651,953	2017 Revenue
+	$ 24,495,254	2018 Revenue
	$ 70,338,078	3-Year Revenue Total
÷	3	Number of Years
	$ 23,446,026	**Average Borrowing Base Revenue**
Legal Debt Limit		
	$ 23,446,026	**Average Borrowing Base Revenue**
x	250.0%	Debt Limit Percentage
	$ 58,615,065	**Debt Limit**
-	29,878,139	Existing Debt Applicable to Debt Limit
	$ 28,736,926	**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. Most 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 anticipated principal balance outstanding by fund for each debt issuance as of December 1, 2019 is included in the table below.

Table 33.

Debt Issues By Fund

Debt Series	Total	General	Capital Projects	Water	Sewer	Solid Waste	Parking
2015	4,997,000	-	-	-	4,997,000	-	-
2016	4,094,001	360,654	-	863,602	2,820,709	180	48,856
2017A	9,135,000	-	1,948,338	3,360,500	3,546,168	78,748	201,246
2017B	13,225,000	3,539,133	-	4,592,848	4,576,793	-	516,226
2018	1,148,138	-	1,148,138	-	-	-	-
Total	32,599,139	3,899,787	3,096,476	8,816,950	15,940,670	78,928	766,328

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. 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.

- **General Obligation Note Series of 2018 –** On December 14, 2018 the Borough authorized a general obligation note in the principal amount of $5,000,000 to finance capital projects. Outstaning principal is due and payable on December 1, 2021. Interest payments at a rate of 3.24% are payable quarterly. As of December 31, 2019 $ 1,148,138 of the available debt was anticipated to be drawn.

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:

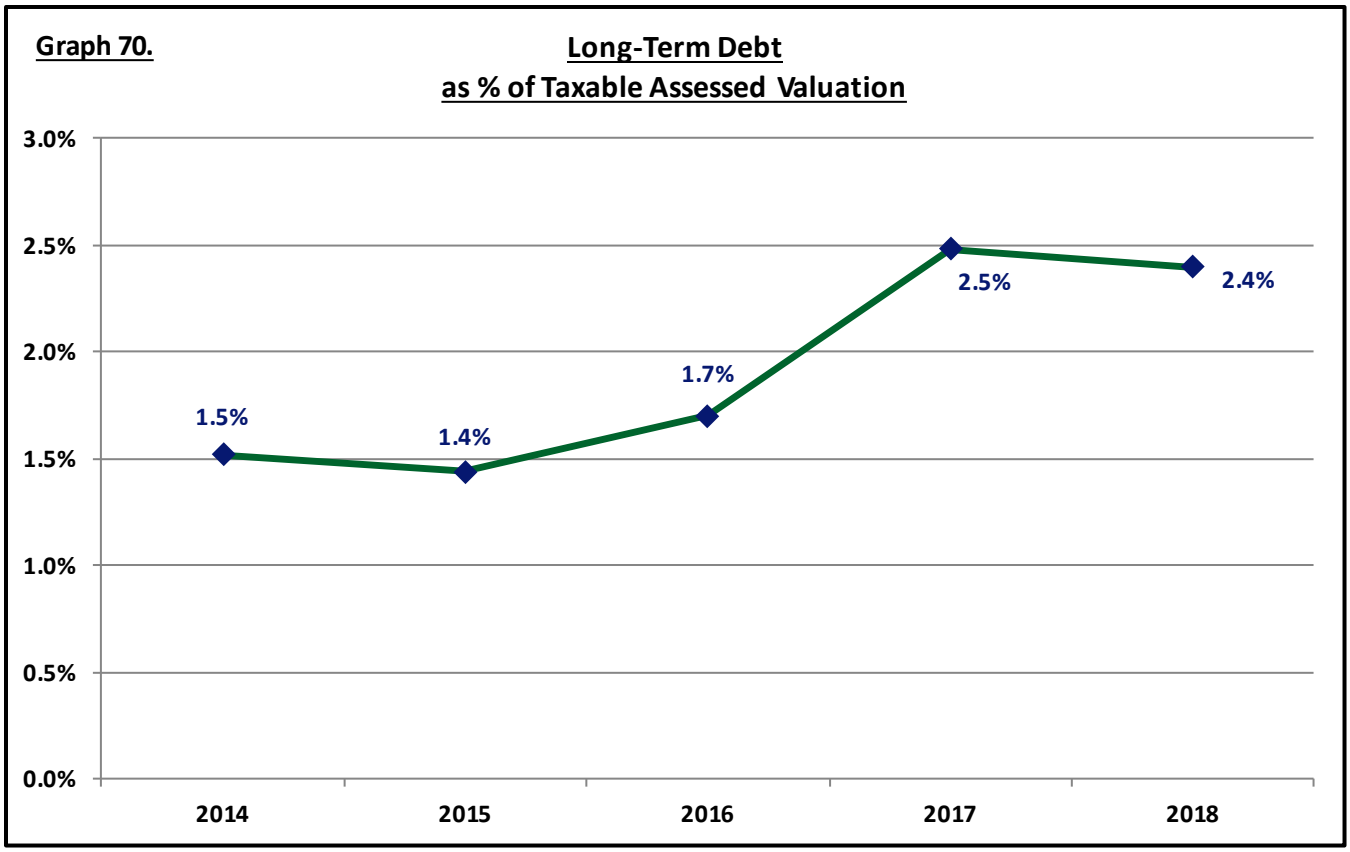


Table 34.

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	G.O. Bond Series of 2017B
12/31/2020	123,914	764,054	618,425	1,903,200	37,228
12/31/2021	123,889	534,875	617,425	2,065,800	1,186,228
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:	6,923,445	4,389,240	12,449,138	16,011,800	1,223,456
Principal:	4,997,000	4,094,001	9,135,000	13,225,000	1,148,138
Interest:	1,926,445	295,239	3,314,138	2,786,800	75,318

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
12/31/2020	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:	386,666	4,208,889
Principal:	360,654	3,539,133
Interest:	26,012	669,756

Table 36.

Capital Projects Fund Debt Service

Fiscal Year Ended	22.03% G.O. Note Series of 2017A	100.00% G.O. Note Series of 2018
12/31/2020	170,975	37,228
12/31/2021	170,524	1,186,228
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:	2,449,549	1,223,456
Principal:	1,948,338	1,148,138
Interest:	501,211	75,318

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
12/31/2020	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:	925,879	4,698,968	5,576,655
Principal:	863,602	3,360,500	4,592,848
Interest:	62,277	1,338,468	983,807

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
12/31/2020	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:	6,923,445	3,024,124	4,958,587	5,634,012
Principal:	4,997,000	2,820,709	3,546,168	4,576,793
Interest:	1,926,445	203,415	1,412,419	1,057,219

Table 39.

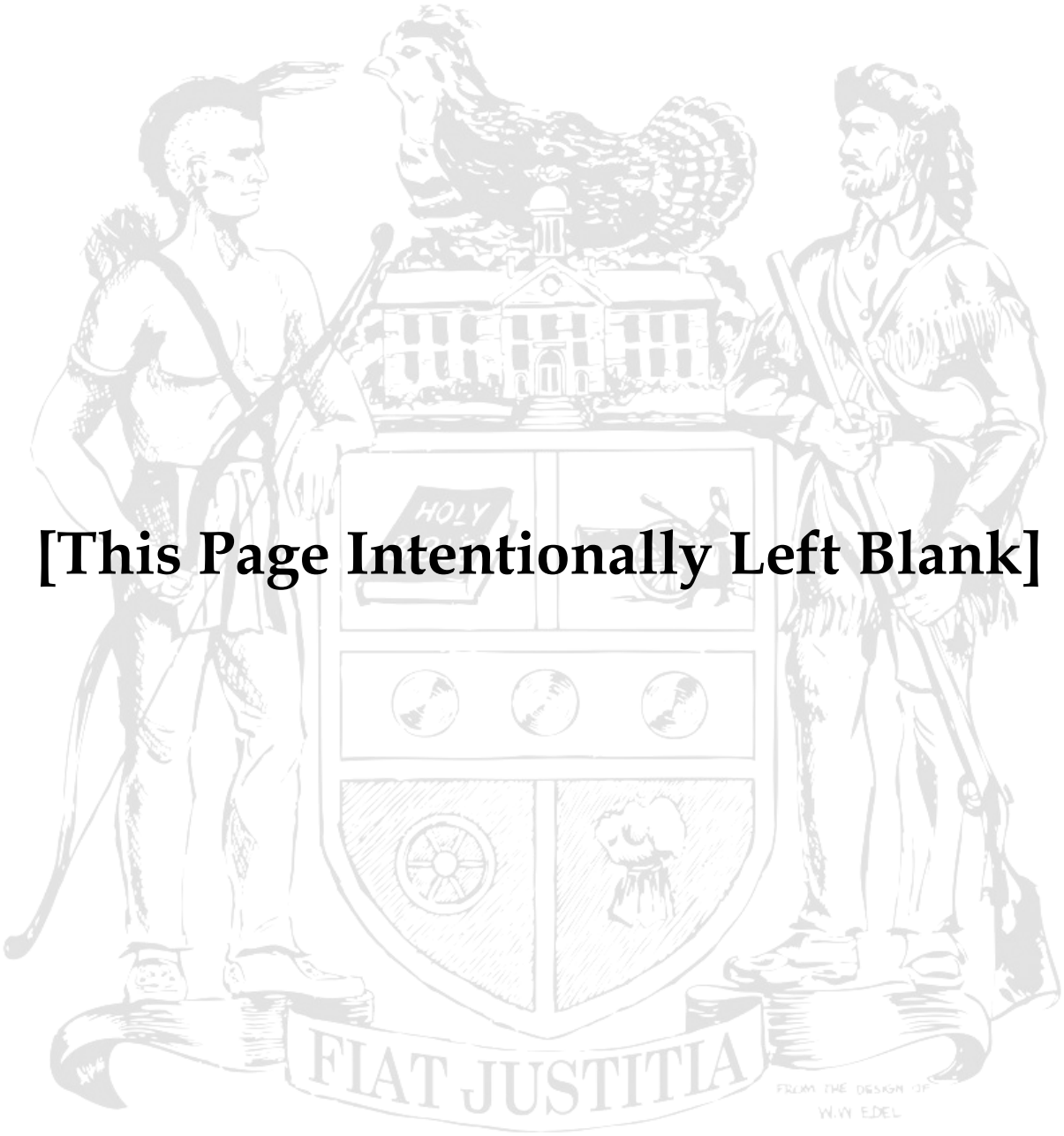
Parking Fund Debt Service

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
12/31/2020	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:	52,381	245,837	592,244
Principal:	48,856	201,246	516,226
Interest:	3,525	44,591	76,018

Table 40.

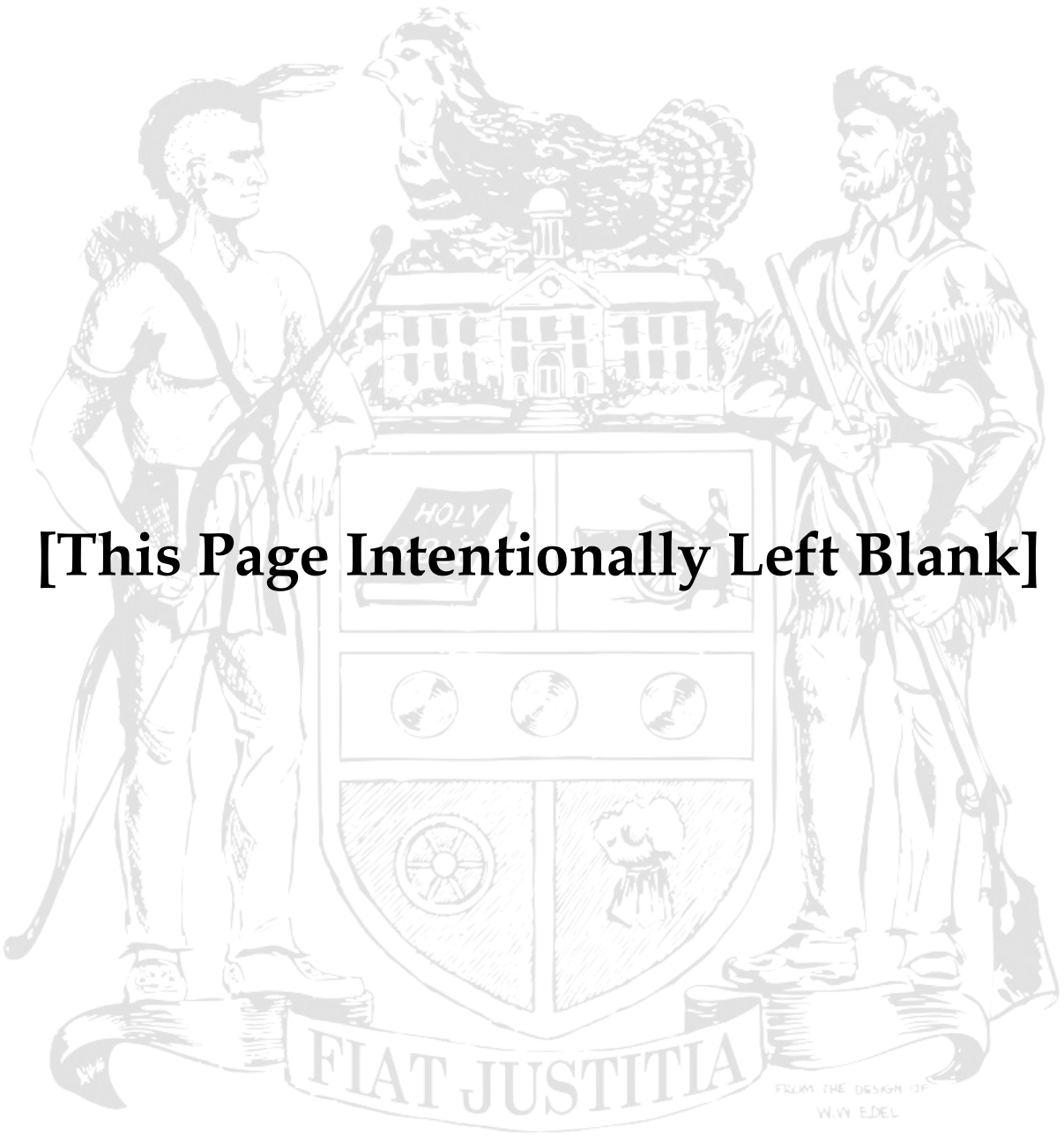
Solid Waste Fund Debt Service

Fiscal Year Ended	0.01% G.O. Note Series of 2016	0.90% G.O. Bond Series of 2017A
12/31/2020	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:	189	96,197
Principal:	180	78,748
Interest:	9	17,449



[This Page Intentionally Left Blank]

APPENDICES



[This Page Intentionally Left Blank]

Full-Time Employee Summary

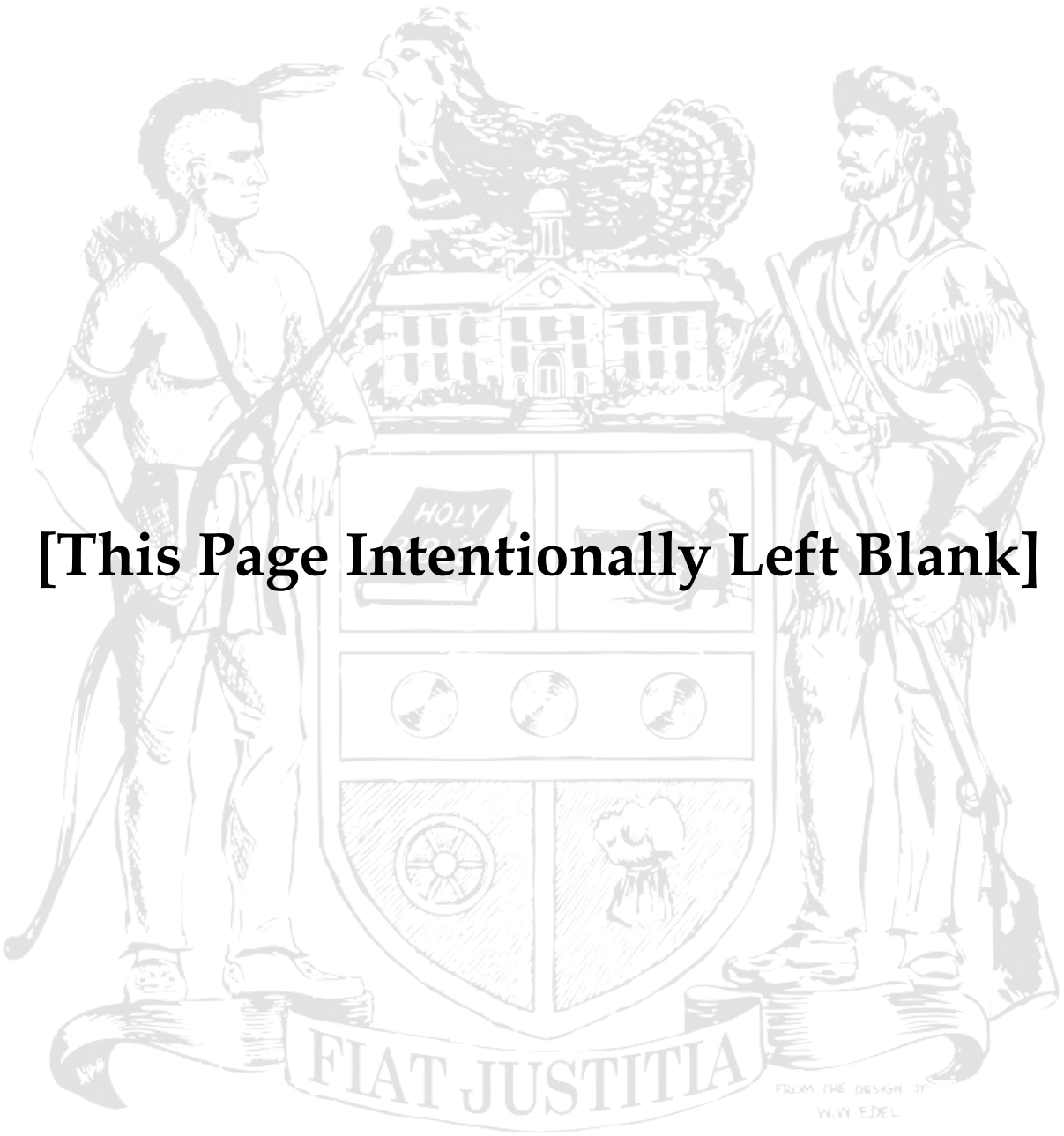
Table 41.
Full-Time Employees Summary Schedule

Department/Function	2016	2017	2018	2019	2020
Administration					
Borough Manager's Office	3	3	4	4.00	4.00
Human Resources/Risk Management	1	1	1	1.00	1.00
Sub-total	4	4	5	5.00	5.00
Finance					
Finance Operations	5	5	5	4.00	4.00
Tax Collection	0	1	1	1.00	1.00
Parking	1	1	1	1.50	0.75
Utility Billing & Collection	1	1	1	1.50	1.25
Sub-total	7	8	8	8.00	7.00
Fire					
Fire - (Part-Time Only)	-	-	-	-	-
Sub-total	-	-	-	-	-
Police					
Administration	6	6	6	6.00	5.00
Investigation	4	4	4	4.00	3.00
Patrol	24	24	24	26.00	28.00
Sub-total	34	34	34	36.00	36.00
Public Works					
Administration & Engineering	4	4	4	4.25	3.25
Code Enforcement	4	4	4	4.10	5.77
Field Operations	24	24	24	5.85	5.85
Street Cleaning	-	-	-	1.00	1.00
Traffic	2	2	2	2.00	2.00
Solid Waste Operations	-	-	-	-	0.33
Sub-total	34	34	34	17.20	18.20
Parks & Recreation					
Administration	3	3	3	2.00	2.00
Recreation Services	1	1	1	1.90	1.90
Pool	-	-	-	0.10	0.10
Parks Maintenance	4	4	4	4.00	4.00
Sub-total	8	8	8	8.00	8.00
Water Resources					
Stormwater Operations	-	-	-	4.20	4.20
Water Treatment & Distribution	9	9	9	12.30	12.30
Wastewater Treatment & Collection	9	9	9	12.30	12.30
Lift Stations	-	-	-	1.00	1.00
Laboratory	5	5	5	6.50	6.50
Bio-Solids	1	1	1	3.50	3.50
Sub-total	24	24	24	39.80	39.80
Total	**111**	**112**	**113**	**114.00**	**114.00**

Full-Time Employee Changes:

In 2020 there was no change to the number of total full-time positions. There was a reduction of 1 position, a result of employee attrition with not hiring to replace a full-time Water Meter Reader/Parking Enforcement officer (Finance). This was offset with the creation of a new Rental Inspector position (Code Enforcement) to help comply with Borough regulatory requirements.

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



[This Page Intentionally Left Blank]

BOROUGH OF CARLISLE

FINANCIAL TRENDS
NET POSITION BY COMPONENT
2014-2018
(accrual basis of accounting)

Schedule 1

	Fiscal Year				
	2018 [b]	**2017**	**2016**	**2015 [a]**	**2014**
Governmental activities					
Net investment in capital assets	$ 14,065,108	$ 15,154,103	$ 13,410,957	$ 12,697,315	$ 11,989,362
Restricted	2,749,193	3,775,262	2,888,319	1,905,409	1,661,790
Unrestricted	5,458,560	3,370,210	3,392,972	4,830,596	4,684,908
Total governmental activities net position	$ 22,272,861	$ 22,299,575	$ 19,692,248	$ 19,433,320	$ 18,336,060
Business-type activities					
Net investment in capital assets	$ 19,263,605	$ 14,961,292	$ 19,806,889	$ 21,331,813	$ 22,961,322
Unrestricted	18,373,208	20,626,513	13,515,836	10,998,309	8,682,416
Total business-type activities net position	$ 37,636,813	$ 35,587,805	$ 33,322,725	$ 32,330,122	$ 31,643,738
Primary government					
Net investment in capital assets	$ 33,328,713	$ 30,115,395	$ 33,217,846	$ 34,029,128	$ 34,950,684
Restricted	2,749,193	3,775,262	2,888,319	1,905,409	1,661,790
Unrestricted	23,831,768	23,996,726	16,908,808	15,828,905	13,367,324
Total primary government net position	$ 59,909,674	$ 57,887,380	$ 53,014,973	$ 51,763,442	$ 49,979,798

[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.

[b] During 2018 the Borough implemented the provisions of GASB 75 which only applies to the Borough's governmental activities. Prior year amounts have not been restated and are shown based on the reporting requirements prior to the implementation of GASB 75. Also, during 2018 the Borough implemented the provisions of GASB 89. Prior year amounts have not been restated and are shown based on the reporting requirements prior to the implementation of GASB 89.

Source: DOF compilation of data.

BOROUGH OF CARLISLE

FINANCIAL TRENDS
CHANGES IN NET POSITION
2014-2018
(accrual basis of accounting)

Schedule 2

	Fiscal Year				
	2018	**2017**	**2016**	**2015**	**2014**
Program Revenues					
Governmental Activities:					
Charges for Services:					
General government	$ 366,298	$ 334,429	$ 530,175	$ 306,102	$ 293,713
Public safety	538,217	801,510	664,413	694,933	725,235
Public services	87,239	120,919	63,094	44,446	38,798
Parks and recreation	316,899	288,916	308,928	347,134	298,667
Operating grants and contributions	1,201,548	1,287,039	1,283,339	1,259,460	1,304,787
Capital grants and contributions	822,798	2,942,801	1,162,135	929,627	1,103,549
Total governmental activities program revenues	3,332,999	5,775,614	4,012,084	3,581,702	3,764,749
Business-type Activities:					
Charges for Services:					
Water	4,514,792	4,405,919	4,184,024	4,093,002	3,970,748
Sewer	6,647,052	6,703,342	6,087,099	5,527,954	5,398,185
Parking	696,387	680,576	671,278	629,194	592,635
Solid Waste	837,651	810,308	670,597	657,019	599,122
Operating grants and contributions	85,959	46,971	35,146	39,938	62,465
Capital grants and contributions	229,596	118,723	62,111	241,649	46,207
Total business-type activities program revenues	13,011,437	12,765,839	11,710,255	11,188,756	10,669,362
Total primary government program revenues	$ 16,344,436	$ 18,541,453	$ 15,722,339	$ 14,770,458	$ 14,434,111
Expenses					
Governmental Activities:					
General government	$ 1,579,336	$ 1,791,013	$ 1,303,148	$ 1,232,564	$ 1,416,153
Public safety	6,073,956	5,929,571	6,000,082	5,603,645	5,459,908
Public services	2,048,923	1,985,119	2,648,369	2,240,600	2,208,735
Parks and recreation	1,147,602	1,145,391	1,182,586	1,082,679	1,028,150
Conservation and community development	293,361	354,101	243,669	397,077	419,715
Interest on long-term debt	269,101	216,089	151,944	157,743	166,114
Total governmental activities expenses	11,412,279	11,421,284	11,529,798	10,714,308	10,698,775
Business-type Activities:					
Water	$ 4,227,259	$ 4,257,603	$ 4,091,163	$ 3,866,185	$ 3,736,745
Sewer	5,940,591	5,871,507	5,459,634	5,477,005	5,282,663
Parking	476,020	575,388	522,117	517,686	465,084
Solid Waste	772,774	717,530	727,257	688,792	683,205
Total business-type activities expenses	11,416,644	11,422,028	10,800,171	10,549,668	10,167,697
Total primary government expense	$ 22,828,923	$ 22,843,312	$ 22,329,969	$ 21,263,976	$ 20,866,472

BOROUGH OF CARLISLE

FINANCIAL TRENDS
CHANGES IN NET POSITION
2014-2018
(accrual basis of accounting)

Schedule 2 (Continued)

	Fiscal Year				
	2018	**2017**	**2016**	**2015**	**2014**
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Real estate	$ 5,030,098	$ 4,900,014	$ 4,636,777	$ 4,616,320	$ 4,611,089
Earned income	2,007,721	2,089,313	1,933,846	1,865,042	1,925,605
Real estate transfer	415,258	332,300	259,974	600,243	239,041
Other	809,969	840,858	794,947	757,100	779,368
Investment earnings	172,592	59,625	41,814	10,918	10,842
Miscellaneous	100,070	32,019	109,284	111,166	26,904
Transfers	(19,411)	(1,132)	-	-	(219,397)
Total governmental activities	8,516,297	8,252,997	7,776,642	7,960,789	7,373,452
Business-type Activities:					
Investment earnings	404,784	82,307	41,331	8,123	5,866
Gain on sale of capital asset	-	7,053	17,864	10,950	17,265
Miscellaneous	30,020	830,777	23,324	26,359	61,836
Transfers	19,411	1,132	-	-	219,397
Total business-type activities	454,215	921,269	82,519	45,432	304,364
Total primary government	$ 8,970,512	$ 9,174,266	$ 7,859,161	$ 8,006,221	$ 7,677,816
Change in Net Position					
Governmental activities	$ 437,017	$ 2,607,327	$ 258,928	$ 828,183	$ 439,426
Business-type activities	2,049,008	2,265,080	992,603	684,520	806,029
Total primary government	$ 2,486,025	$ 4,872,407	$ 1,251,531	$ 1,512,703	$ 1,245,455

Source: DOF compilation of data.

BOROUGH OF CARLISLE

FINANCIAL TRENDS
FUND BALANCES
2014-2018
(modified accrual basis of accounting)

Schedule 3

	Fiscal Year				
	2018	**2017**	**2016**	**2015**	**2014**
General Fund					
Nonspendable	$ 332,694	$ 467,390	$ 315,062	$ 303,198	$ 348,915
Spendable					
Restricted	53,421	78,364	1,682,519	641,228	547,936
Committed	595,900	594,364	3,865,506	2,551,650	2,565,376
Assigned	404,213	404,213	429,213	433,813	597,500
Unassigned	7,104,470	5,554,601	888,381	2,230,983	2,508,370
Reserved	-	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	-	-	-	-	-
Total General Fund	8,490,698	7,098,932	7,180,681	6,160,872	6,568,097
All Other Governmental Funds					
Restricted	2,695,772	3,696,898	1,205,800	1,264,181	1,113,854
Reserved	-	-	-	-	-
Unreserved	-	-	-	-	-
Total All Other Governmental Funds	2,695,772	3,696,898	1,205,800	1,264,181	1,113,854
Total Governmental Funds	$ 11,186,470	$ 10,795,830	$ 8,386,481	$ 7,425,053	$ 7,681,951

Source: DOF compilation of data.

BOROUGH OF CARLISLE

FINANCIAL TRENDS
CHANGES IN FUND BALANCES
2014-2018
(modified accrual basis of accounting)

Schedule 4

	Fiscal Year				
	2018	**2017**	**2016**	**2015**	**2014**
Revenues					
Real estate	$ 5,031,877	$ 5,006,110	$ 4,671,284	$ 4,657,470	$ 4,596,658
Earned income	1,975,567	2,022,555	1,908,801	1,829,589	1,968,913
Real estate transfer	415,258	332,300	259,974	600,243	239,041
Other taxes	795,630	827,336	780,753	742,444	763,919
Licenses and permits	665,090	852,460	622,317	491,213	500,148
Fines and forfeits	105,381	146,529	158,871	186,816	194,348
Investment income	172,592	59,625	41,814	10,918	10,842
Rents	72,280	65,176	61,100	70,335	72,080
Intergovernmental	1,670,641	3,848,910	2,491,977	1,769,988	1,774,800
Charges for services	289,281	256,656	287,878	308,312	253,192
Other	606,485	515,220	473,313	807,869	343,460
Total revenues	11,800,082	13,932,877	11,758,082	11,475,197	10,717,401
Expenditures					
General government	1,187,412	1,136,972	1,269,990	1,175,464	1,304,287
Public safety	7,190,933	7,573,884	5,962,703	6,331,307	5,265,141
Public services	2,220,644	2,310,652	2,149,503	1,801,269	1,731,455
Parks and recreation	957,184	1,671,909	1,945,141	922,966	988,899
Conservation and community development	306,936	462,562	255,277	422,213	433,963
Refund of prior year receipts	-	-	-	-	-
Debt service:					
Bond issue costs	-	-	-	-	-
Principal	481,318	492,782	492,821	446,595	439,231
Interest and fiscal charges	282,645	212,653	137,288	146,346	143,846
Total expenditures	12,627,072	13,861,414	12,212,723	11,246,160	10,306,822
Excess of revenues over/(under) expenditures	(826,990)	71,463	(454,641)	229,037	410,579
Other Financing Sources (Uses)					
Transfers in	282,638	3,098,586	190,569	105,481	190,989
Transfers out	(302,049)	(3,099,718)	(190,569)	(105,481)	(410,386)
Proceeds from sale of property	88,903	15,349	78,283	109,209	18,900
Refund of prior year expenditures	-	-	-	-	-
Bond reallocation	-	-	-	(605,764)	-
Bond discount/issue costs	-	-	-	-	-
Proceeds from issuance of bonds	1,148,138	6,208,108	1,959,285	10,620	989,251
Bond Premium	-	669,967	-	-	-
Payment to refund bond	-	(4,554,406)	(621,499)	-	-
Total other financing sources (uses)	1,217,630	2,337,886	1,416,069	(485,935)	788,754
Net change in fund balances	$ 390,640	$ 2,409,349	$ 961,428	($ 256,898)	$ 1,199,333
Debt service as a percentage of non-capital expenditures	7.5%	6.1%	6.1%	6.0%	6.4%
Debt service as a percentage of total expenditures	6.1%	5.1%	5.2%	5.3%	5.7%

Source: DOF compilation of data.

BOROUGH OF CARLISLE

REVENUE CAPACITY
ASSESSED VALUE AND EXEMPTIONS
2009-2018

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)
2018	$ 2,003,339,400	$ 528,826,200	26.4%	$1,474,513,200	1.91%	3.50	0.44
2017	1,953,893,400	507,038,700	26.0%	1,446,854,700	0.28%	3.5	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

Source: DOF compilation of data.

BOROUGH OF CARLISLE

REVENUE CAPACITY
DIRECT AND OVERLAPPING TAX RATES
2009-2018
(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	14.472	20.328	17.19%
2017	3.058	0.437	3.495	2.195	0.166	2.361	14.037	19.893	17.57%
2016	3.058	0.217	3.275	2.195	0.143	2.338	13.641	19.254	17.01%
2015	3.058	0.217	3.275	2.195	0.143	2.338	13.244	18.857	17.37%
2014	3.058	0.217	3.275	2.195	0.143	2.338	12.933	18.546	17.66%
2013	3.058	0.217	3.275	2.131	0.143	2.274	12.606	18.155	18.04%
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%

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

BOROUGH OF CARLISLE

REVENUE CAPACITY
PRINCIPAL PROPERTY TAXPAYERS
2009 and 2018

Schedule 7

	2018			2009		
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%	28,396,370	2	2.4%
Allen Distribution	30,704,500	3	2.1%	27,023,330	3	2.3%
Carlisle Corporation	22,675,000	4	1.4%	25,253,780	4	2.2%
KTRPA Cent LLC	19,300,000	5	1.3%			
Giant Food Stores LLC	18,300,000	6	1.2%			
Ross Stores Pennsylvania LP	15,975,000	7	1.1%	15,640,000	6	1.2%
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	5	1.5%
RA Carlisle, LLC				13,348,710	7	1.1%
Kimco Carlisle LP				10,388,300	8	0.9%
Cedar-Carlisle LLC				9,966,600	9	0.9%
IAC Carlisle LLC				8,980,720	10	0.8%
Total	$ 221,195,500		14.9%	$ 195,172,810		16.6%
Total Taxable Assessed Value	$ 1,474,513,200			$ 1,169,696,190		

Source: DOF analysis of county assessment data.

BOROUGH OF CARLISLE

REVENUE CAPACITY
PROPERTY TAX LEVIES AND COLLECTIONS
2009-2018

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
2018	$ 4,452,411	$ 636,268	5,088,679	$ 4,968,809	97.6%	n/a	$ 4,968,809	97.6%
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%

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

BOROUGH OF CARLISLE

DEBT CAPACITY
RATIOS OF OUTSTANDING DEBT
2009-2018

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
2018	$ 5,804,840	$ 1,619,438	$ 17,575,160	$ 9,876,701	34,876,139	6.32%	1,817
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

Source: DOF analysis of data.

BOROUGH OF CARLISLE

DEBT CAPACITY
RATIOS OF GENERAL BONDED DEBT
2009-2018

Schedule 10

Fiscal Year	General Obligation Bonds	General Obligation Note	Total	Percentage of Actual Taxable Value [(a)] of Property	Per Capita
2018	$ 23,380,000	$ 11,496,139	34,876,139	2.37%	1,817
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

[(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	$ 7,424,278	100.0%	$ 7,424,278
Overlapping			
Carlisle Area School District	48,195,000	61.4%	29,591,730
Cumberland County	31,390,000	8.1%	2,542,590
Total Overlapping Debt	79,585,000		32,134,320
Total	$ 87,009,278		$ 39,558,598

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

Source: DOF analysis of 2018 borough, county, and school district data.

BOROUGH OF CARLISLE

DEBT CAPACITY
LEGAL DEBT MARGIN INFORMATION
2014-2018

Schedule 12

Legal Debt Margin Calculation for Fiscal Year 2018

Borrowing Base Revenues:	
2016	$22,190,871
2017	23,651,953
2018	24,495,254
	$70,338,078
Average Borrowing Base Revenue	$23,446,026
Debt Limit Percentage	250.0%
Debt Limit	$58,615,065
Less: Total Amount of Debt Applicable to Debt Limit	29,878,139
Legal Debt Margin	$28,736,926

	Fiscal Year				
	2018	**2017**	**2016**	**2015**	**2014**
Debt Limit	$58,615,065	$55,992,161	$53,520,993	$51,934,423	$50,831,658
Total Amount of Debt Applicable to Debt Limit	29,878,139	30,896,001	24,948,728	20,530,809	21,983,921
Legal Debt Margin	$28,736,926	$25,096,160	$28,572,265	$31,403,614	$28,847,737
Total Amount of Debt Applicable to Debt Limit as a percentage of debt limit	50.97%	55.18%	46.61%	39.53%	43.25%

Source: DOF analysis of data.

BOROUGH OF CARLISLE

DEMOGRAPHIC AND ECONOMIC INFORMATION
DEMOGRAPHIC AND ECONOMIC STATISTICS
2009-2018

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]
2018	19,196	551,424,296	28,726	5,179	32	0.62%	3.20%
2017	19,014	520,907,544	27,396	5,106	33	0.65%	4.20%
2016	18,945	519,775,020	27,436	5,101	34	0.67%	4.20%
2015	18,916	503,657,416	26,626	5,175	29	0.56%	4.20%
2014	18,916	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%

[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
2009 and 2018

Schedule 14

	2018			2009		
Employer	**Employees**	**Rank**	**Percentage of Total Borough Employment**	**Employees**	**Rank**	**Percentage of Total Borough Employment**
HGSS	2,296	1	8.1%			
Dickinson College	2,021	2	7.2%	2,740	1	11.8%
Giant Foods, LLC	1,155	3	4.1%	721	3	3.1%
United Parcel Service Inc	972	4	3.4%			
Staffing Solution Southeast	846	5	3.0%			
Carlisle Construction Materials	840	6	3.0%			
Cumberland County	713	7	2.5%	670	4	2.9%
Ross Dress For Less Inc.	662	8	2.3%	749	2	3.2%
Staffmark Investment LLC	557	9	2.0%			
Carlisle Area School District	555	10	2.0%	580	5	2.5%
Carlisle Syntech, Inc				516	6	2.2%
Carlisle Tire and Wheel				478	7	2.1%
Walmart Associates Inc.				473	8	2.0%
The Arc of Cumberland and Perry Counties				460	9	2.0%
United Church of Christ Homes				337	10	1.5%
	10,617		37.7%	7,724		33.3%
Total Borough Employment	28,176			23,172		

Source: DOF analysis of Cumberland County Tax Bureau data.

BOROUGH OF CARLISLE

OPERATING INFORMATION
FULL-TIME EQUIVALENT EMPLOYEES BY OFFICE/DEPARTMENT/DIVISION
2014-2018

Schedule 15

Office/Department/Division	2018	2017	2016	2015	2014
General Government					
Borough Manager's Office	4.00	4.00	4.00	3.00	3.00
Department of Finance	6.50	6.50	6.50	5.00	5.00
Tax Collection	1.00	0.00	0.00	0.00	0.00
Human Resources/Risk Management	1.00	1.00	1.00	1.00	1.00
Buildings and Plants	0.00	0.00	0.00	0.00	0.00
Public Safety					
Police Department	34.50	35.00	35.00	35.00	37.00
Fire Department	0.50	0.50	0.50	1.00	1.00
Public Works					
Administration & Engineering Division	4.00	4.00	4.00	5.00	5.00
Operations Division	23.00	23.00	23.00	8.00	9.50
Planning & Codes Division	5.00	5.00	5.00	4.00	4.00
Parks and Recreation	8.50	8.50	8.50	8.50	8.50
Water	8.00	8.00	9.00	15.00	16.50
Sewer	18.00	18.00	15.00	25.00	25.00
Parking	3.50	3.50	3.50	3.50	3.00
Total Employment	**117.50**	**117.00**	**115.00**	**114.00**	**118.50**

Source: DOF analysis of data.

BOROUGH OF CARLISLE

OPERATING INFORMATION
SERVICE INDICATORS BY FUNCTION/PROGRAM
2014-2018

Schedule 16

	2018	2017	2016	2015	2014
Function/Program					
General Government					
real estate tax certifications	533	782	702	713	n/a
Public Safety					
arrests	1,158	1,100	1,351	1,665	1,014
parking violations	5,300	6,863	5,636	13,053	15,627
traffic violations	2,580	1,610	1,962	2,312	2,221
calls for service	22,230	24,103	21,487	25,319	19,791
fire responses	528	456	534	597	547
building-related permits issued	571	655	918	1,031	831
Public Services					
miles of streets resurfaced	2.49	2.40	1.56	1.00	3.00
Parks and Recreation					
community pool attendance	16,941	17,316	20,017	19,770	17,085
number of seasonal programs	147	160	224	170	163
Water					
new connections	7	17	9	4	6
water main breaks	23	13	21	20	28
consumption (mgd)	2.48	2.34	2.69	2.92	2.48
Sewer					
sewage treatment (mgd)	4.32	2.58	2.96	3.22	3.37
Parking					
average daily parking meter revenue	725	700	673	660	579

Source: DOF compilation of data.

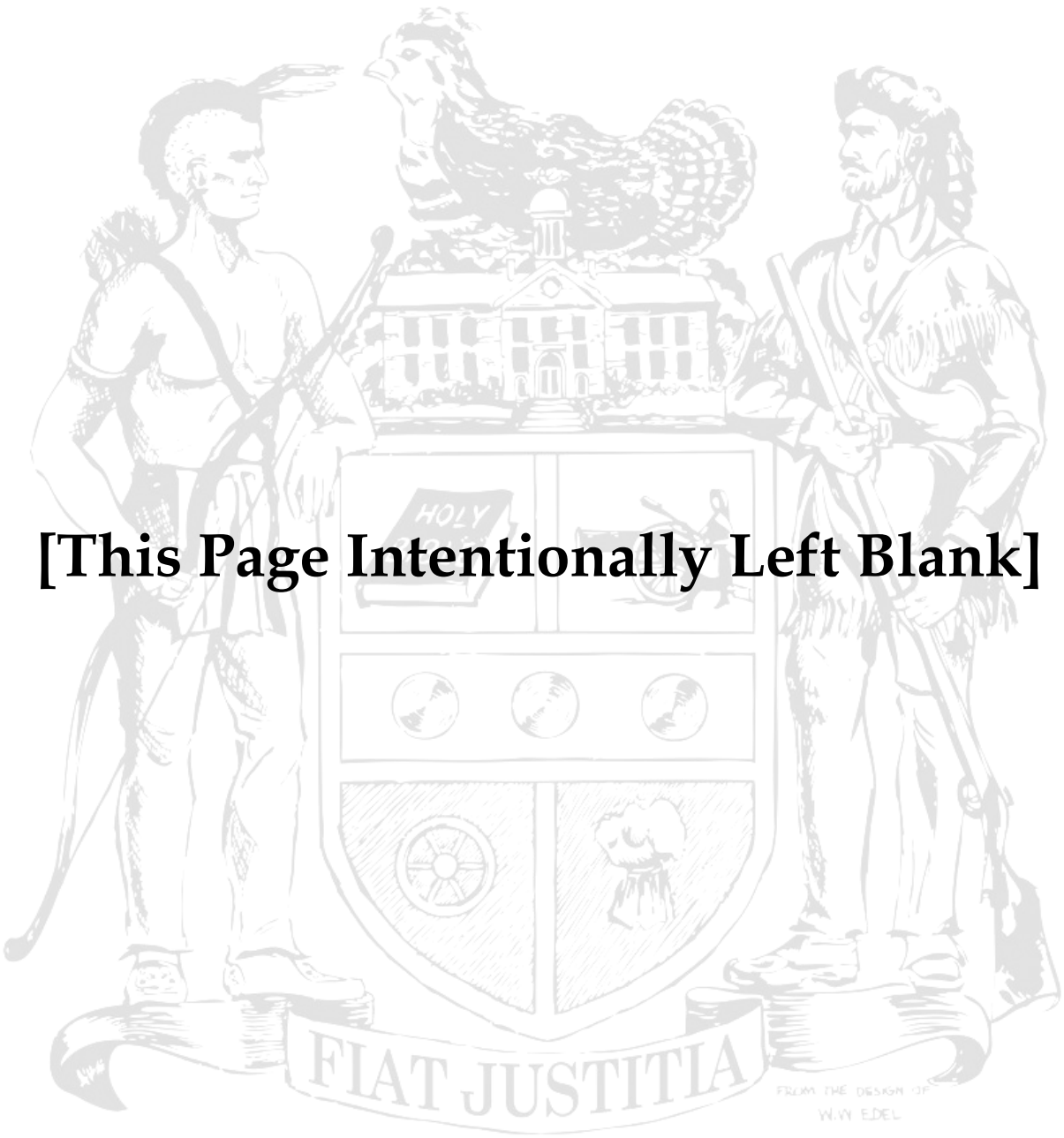
BOROUGH OF CARLISLE

OPERATING INFORMATION
CAPITAL ASSETS BY FUNCTION/PROGRAM
2014-2018

Schedule 17

	2018	2017	2016	2015	2014
Function/Program					
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	56.7
Number of traffic lighted intersections	43	43	43	43	43
Parks and Recreation					
Number of parks	17	17	17	17	18
Acreage of park land	163	163	163	163	181
Number of community centers	1	1	1	1	1
Water					
Water mains (in miles)	77.2	77.2	77.2	77.2	76.5
Fire hydrants	564	564	564	564	557
Storage capacity (in million gallons)	5.9	5.8	5.8	5.8	5.8
Sewer					
Sanitary sewers (in miles)	69.5	69.5	69.5	69.5	68.9
Storm sewers (in miles)	28.5	28.5	28.5	28.5	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	664
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.



[This Page Intentionally Left Blank]

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
01	**GENERAL FUND**					
GENERAL FUND REVENUE						
000	**Real Property Taxes**					
01-000-30110-00000	REAL ESTATE TAX CURRENT	(4,281,276)	(4,279,906)	(4,411,538)	(4,407,004)	(4,407,004)
01-000-30140-00000	REAL ESTATE TAX DELINQUENT	(109,262)	(126,604)	(138,850)	(126,900)	(126,900)
01-000-30170-00000	REAL ESTATE TAX - FIRE TAX	(607,395)	(611,568)	(630,426)	(629,777)	(629,777)
01-000-30190-00000	FIRE TAX DELINQUENT	(8,178)	(13,799)	(8,500)	(8,500)	(8,500)
	Total Real Property Taxes	**(5,006,111)**	**(5,031,876)**	**(5,189,314)**	**(5,172,181)**	**(5,172,181)**
000	**Other Local Taxes**					
01-000-31010-00000	REAL ESTATE TRANSFER TAX	(332,300)	(415,258)	(330,000)	(360,000)	(360,000)
01-000-31021-00000	EARNED INCOME TAX CURRENT	(1,535,403)	(1,722,049)	(1,570,000)	(1,600,000)	(1,600,000)
01-000-31022-00000	EARNED INCOME TAX PRIOR	(487,152)	(253,518)	(330,000)	(400,000)	(400,000)
01-000-31051-00000	LOCAL SERVICES TAX	(751,907)	(721,128)	(710,000)	(725,000)	(725,000)
01-000-31061-00000	ADMISSIONS TAX	(72,238)	(70,757)	(70,500)	(70,500)	(70,500)
01-000-31070-00000	AMUSEMENT TAX	(3,191)	(3,745)	(3,200)	(3,200)	(3,200)
	Total Other Local Taxes	**(3,182,192)**	**(3,186,455)**	**(3,013,700)**	**(3,158,700)**	**(3,158,700)**
000	**Licenses & Permits**					
01-000-32161-00000	TRANSIENT MERCHANTS'	(1,900)	(1,150)	(1,800)	(1,100)	(1,100)
01-000-32180-00000	CABLE FRANCHISE	(294,641)	(273,249)	(300,000)	(275,000)	(275,000)
01-000-32210-00000	BUILDING PERMITS	(399,065)	(262,000)	(230,000)	(262,000)	(262,000)
01-000-32215-00000	ZONING PERMIT	(5,280)	(6,480)	(5,500)	(6,000)	(6,000)
01-000-32220-00000	PLUMBING PERMITS	(48,274)	(26,363)	(24,500)	(24,500)	(24,500)
01-000-32230-00000	PLUMBING LICENSES	(5,625)	(4,425)	(5,400)	(4,500)	(4,500)
01-000-32250-00000	SIGN PERMITS	(750)	(870)	(800)	(800)	(800)
01-000-32260-00000	SEWER PERMITS	(1,400)	(600)	(1,200)	(1,000)	(1,000)
01-000-32270-00000	ELECTRICAL PERMITS	(82,929)	(79,399)	(61,900)	(61,900)	(61,900)
01-000-32280-00000	STREET OCCUPANCY PERMITS	(8,595)	(6,640)	(7,000)	(7,000)	(7,000)
01-000-32281-00000	CURB & SIDEWALK PERMITS	(3,651)	(3,364)	(3,200)	(6,000)	(6,000)
	Total Licenses & Permits	**(852,109)**	**(664,540)**	**(641,300)**	**(649,800)**	**(649,800)**
000	**Fines & Forfeits**					
01-000-32282-00000	STREET VACATION FEES	(350)	(350)	(350)	(350)	(350)
01-000-32283-00000	CHICKEN PERMITS	-	(200)	(200)	(200)	(200)
01-000-32284-00000	RENTAL HOUSING INSPECTION PRGRM	-	-	(10)	(68,455)	(68,455)
01-000-33140-00000	PARKING VIOLATIONS	(39,884)	(15,994)	(33,900)	(10,000)	(10,000)
01-000-33150-00000	DISTRICT JUSTICE FINES	(77,801)	(62,637)	(77,800)	(65,000)	(65,000)
01-000-33160-00000	FINES - STATE OF PA	(9,593)	(4,445)	(8,500)	(8,500)	(8,500)
01-000-33190-00000	FINES - MISCELLANEOUS	(19,251)	(22,304)	(50,000)	(25,000)	(25,000)
	Total Fines & Forfeits	**(146,879)**	**(105,930)**	**(170,760)**	**(177,505)**	**(177,505)**
000	**Interest & Rents**					
01-000-34110-00000	INTEREST INCOME-SAVINGS	(18,940)	(41,181)	(14,500)	(35,000)	(35,000)
01-000-34120-00000	INTEREST-CEMETERY TRUST	(2,120)	(4,690)	(2,500)	(2,500)	(2,500)
01-000-34140-00000	INTEREST INCOME - PLGIT	(2,868)	(50,930)	(5,740)	(50,000)	(50,000)
01-000-34141-00000	INTEREST - INVESTMENT	(9,794)	(10,846)	(10,000)	(10,000)	(10,000)
01-000-34143-00000	INTEREST - LLEBG	(20)	(48)	-	-	-
01-000-34144-00000	BOC 300TH CELEBRATION	(6)	(14)	-	-	-
01-000-34148-00000	INTEREST - OTHER	(451)	-	-	-	-
01-000-34210-00000	COMMUNITY CENTER RENTAL	(58,117)	(50,627)	(50,000)	(50,000)	(50,000)
01-000-34220-00000	BUILDING & GROUND RENTAL	(1,539)	(17,350)	(6,750)	(12,000)	(12,000)
01-000-34221-00000	LETORT RESERVATIONS	(5,520)	(4,303)	(5,300)	(5,300)	(5,300)
	Total Interest & Rents	**(99,375)**	**(179,989)**	**(94,790)**	**(164,800)**	**(164,800)**

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
000	**Intergovernmental**					
01-000-35501-00000	PUBLIC UTILITY TAX	(7,822)	(8,339)	(8,500)	(8,500)	(8,500)
01-000-35508-00000	STATE BEVERAGE TAX	(5,700)	(6,000)	(5,600)	(5,600)	(5,600)
01-000-35512-00000	STATE PENSION ALLOCATION	(580,466)	(651,130)	(650,490)	(702,757)	(702,757)
01-000-35513-00000	FOREIGN FIRE INSURANCE	(107,715)	(98,375)	(114,100)	(104,000)	(104,000)
01-000-35703-00000	GRANT REVENUE	(111,091)	(380)	(25,000)	-	-
01-000-35704-00000	CAPITAL GRANTS	(6,580)	-	-	-	-
01-000-35706-00000	TIF REIMBURSEMENT	(1,083,285)	-	-	-	-
01-000-35710-00000	GRANT -BUCKLE UP PA	(19,364)	(15,680)	(16,000)	(16,000)	(16,000)
	Total Intergovernmental	**(1,922,023)**	**(779,905)**	**(819,690)**	**(836,857)**	**(836,857)**
000	**Charges for Services**					
01-000-36130-00000	LAND DEVELOPMENT FEES	(24,105)	(7,816)	(10,000)	(10,000)	(10,000)
01-000-36134-00000	ZONING APPEAL FEE	(2,175)	(3,500)	(2,700)	(2,700)	(2,700)
01-000-36150-00000	MISCELLANEOUS SALES	(290)	(535)	(400)	(400)	(400)
01-000-36210-00000	MISC SALES POLICE	(5,548)	(3,372)	(6,000)	(4,000)	(4,000)
01-000-36310-00000	CURB/SIDEWALK REIMB	(3,038)	(32,950)	(3,000)	(3,000)	(3,000)
01-000-36322-00000	PARKING PERMITS	(1,360)	(1,589)	(1,500)	(1,500)	(1,500)
01-000-36430-00000	TRASH BAGS - OFFICE	90	-	-	-	-
01-000-36720-00000	SWIMMING POOL FEES	(83,787)	(76,397)	(81,900)	(81,900)	(81,900)
01-000-36730-00000	RECREATION PROGRAM FEE	(111,386)	(137,991)	(119,000)	(123,000)	(123,000)
01-000-36730-00527	WOMANS VOLLEYBALL	-	15	-	-	-
01-000-36731-00000	MISC RECREATION RECEIPTS	(5,402)	(5,390)	(6,400)	(6,500)	(6,500)
01-000-36735-00000	POOL SPONSORSHIPS	(3,600)	(5,100)	(3,100)	(4,000)	(4,000)
01-000-36740-00000	POOL CONCESSIONS	(19,565)	(19,756)	(20,700)	(20,700)	(20,700)
	Total Charges for Services	**(260,165)**	**(294,381)**	**(254,700)**	**(257,700)**	**(257,700)**
000	**Other Revenue**					
01-000-38010-00000	MISCELLANEOUS REVENUES	(13,333)	(23,003)	(35,000)	(15,000)	(15,000)
01-000-38012-00000	NET APPR. (DEPR) IN MV	3,845	(734)	-	-	-
01-000-38014-00000	OVERAGES/SHORTAGES	(20)	(267)	-	-	-
01-000-38015-00000	TAX CERTIFICATION FEES	-	(24,354)	(19,000)	(23,000)	(23,000)
01-000-38158-00000	TERM LIFE COPAY	(6,764)	(8,219)	(7,000)	(7,000)	(7,000)
01-000-38196-00000	HEALTH INSURANCE CO-PAY	(32,446)	(38,833)	(32,700)	(52,695)	(52,695)
01-000-38710-00000	PRIVATE CONTRIBUTIONS	(55,514)	(16,935)	(24,600)	(24,600)	(24,600)
01-000-38710-STARS	PRIVATE CONTRIBUTIONS - STARS	(20,500)	(9,750)	(25,000)	(25,000)	(25,000)
01-000-38720-00000	PAYMENTS IN LIEU OF TAXES	(124,347)	(110,589)	(70,000)	(100,000)	(100,000)
01-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(253,274)	(245,649)	(50,000)	(33,238)	(33,238)
01-000-39110-00000	SALE OF PROPERTY	(15,349)	(88,903)	(15,000)	(15,000)	(15,000)
01-000-39120-00000	REIMBURSEMENTS	(248,786)	(82,213)	(150,000)	(150,000)	(150,000)
01-000-39136-00000	REIMBURSEMENTS-TAX COLLECTI	-	(43,027)	(42,300)	(50,000)	(50,000)
01-000-39140-00000	BAD CHECK CHARGES	-	(75)	-	-	-
	Total Other Revenue	**(766,487)**	**(692,551)**	**(470,600)**	**(495,533)**	**(495,533)**
000	**Transfers In**					
01-000-39205-00000	TRANSFER FROM CDBG FUND	(86,420)	(71,548)	(100,000)	(107,850)	(107,850)
01-000-39206-00000	TRANSFER FROM WATER FUND	(969,700)	(985,892)	(855,612)	(581,337)	(581,337)
01-000-39207-00000	TRANSFER FROM STORMWATER FUND	-	-	(191,696)	(560,560)	(560,560)
01-000-39208-00000	TRANSFER FROM SEWER FUND	(824,086)	(874,394)	(765,612)	(538,137)	(538,137)
01-000-39232-00000	TRANSFER FROM PARKING FND	(25,202)	(26,743)	(48,449)	(47,422)	(47,422)
01-000-39233-00000	TRANSFER FROM SOLID WASTE FUND	(25,202)	(26,743)	(23,449)	(22,422)	(22,422)
	Total Transfers In	**(1,930,609)**	**(1,985,320)**	**(1,984,818)**	**(1,857,728)**	**(1,857,728)**
000	**Other Sources**					
01-000-39310-00000	PROCEEDS OF BOND ISSUE	(4,054,674)	-	-	-	-
01-000-39990-00000	FUND BALANCE	-	-	-	(581,020)	(581,020)
01-394-47300-00000	PREMIUM	(586,433)	-	-	-	-
	Total Other Sources	**(4,641,107)**	**-**	**-**	**(581,020)**	**(581,020)**
TOTAL GENERAL FUND REVENUE:		**(18,807,057)**	**(12,920,947)**	**(12,639,672)**	**(13,351,824)**	**(13,351,824)**

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
GENERAL FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
400	**Borough Council**					
01-400-00110-00000	SALARIES - ELECTED	33,747	34,091	34,092	34,092	34,092
01-400-00192-00000	FICA/MEDICARE	2,581	2,607	3,000	3,000	3,000
	Salaries, Wages, & Benefits	*36,328*	*36,699*	*37,092*	*37,092*	*37,092*
01-400-00210-00000	OFFICE SUPPLIES	21	94	2,700	500	500
01-400-00215-00000	POSTAGE	1,944	3,457	4,000	4,400	4,400
01-400-00220-00000	OPERATING SUPPLIES	987	1,599	1,900	1,900	1,900
01-400-00312-00000	MGMT CONSULTING SERVICES	4,154	46,368	70,500	60,500	60,500
01-400-00312-STARS	MANAGEMENT CONSULTING SERVICES	18,000	5,481	25,000	25,000	25,000
01-400-00331-00000	TRAVEL EXPENSES	2,381	475	4,300	4,300	4,300
01-400-00341-00000	ADVERTISING	5,692	7,309	6,600	6,700	6,700
01-400-00342-00000	PRINTING	5,186	8,240	9,200	8,900	8,900
01-400-00394-00000	OTHER SERVICE FEES	-	10	-	-	-
01-400-00420-00000	DUES & SUBSCRIPTIONS	11,686	11,571	12,500	12,816	12,816
01-400-00461-00000	TRAINING	2,495	335	2,632	2,600	2,600
	Supplies, Services & Utilities	*52,545*	*84,936*	*139,332*	*127,616*	*127,616*
400	**Total Borough Council**	**88,874**	**121,634**	**176,424**	**164,708**	**164,708**
401	**Manager's Office**					
01-401-00130-00000	SALARIES--FULL TIME	285,264	321,061	328,938	319,072	319,072
01-401-00158-00000	GROUP LIFE INSURANCE	354	411	312	380	380
01-401-00159-00000	GROUP DISABILITY INS	2,348	2,617	2,752	2,688	2,688
01-401-00167-00000	WELLNESS	260	676	800	800	800
01-401-00177-00000	EXCESS SICK LEAVE PAYMENTS	5,915	6,107	6,894	1,331	1,331
01-401-00180-00000	SALARIES - OVERTIME	3,184	2,075	3,100	2,200	2,200
01-401-00192-00000	FICA/MEDICARE	22,024	24,513	25,754	24,659	24,659
01-401-00196-00000	GROUP HOSPITAL INSURANCE	51,362	50,181	64,938	68,828	68,828
01-401-00198-00000	GROUP DENTAL INSURANCE	1,925	2,346	2,822	2,247	2,247
01-401-00199-00000	GROUP VISION INSURANCE	240	270	360	360	360
	Salaries, Wages, & Benefits	*372,877*	*410,257*	*436,670*	*422,565*	*422,565*
01-401-00210-00000	OFFICE SUPPLIES	502	429	600	600	600
01-401-00215-00000	POSTAGE	379	192	600	600	600
01-401-00220-00000	OPERATING SUPPLIES	809	740	1,000	1,000	1,000
01-401-00231-00000	VEHICLE FUEL & OIL	286	179	400	250	250
01-401-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	800	800	800
01-401-00318-00000	COMPUTER SERVICES	1,148	1,081	1,500	2,000	2,000
01-401-00321-00000	TELEPHONE	3,661	3,535	3,900	3,900	3,900
01-401-00331-00000	TRAVEL EXPENSES	5,966	3,324	3,250	2,376	2,376
01-401-00343-00000	PHOTOCOPY	377	366	500	600	600
01-401-00372-00000	MAINTENANCE - VEHICLES	703	47	250	250	250
01-401-00374-00000	MAINTENANCE-EQUIPMENT	-	-	250	250	250
01-401-00420-00000	DUES & SUBSCRIPTIONS	3,187	3,142	3,200	2,005	2,005
01-401-00461-00000	TRAINING	2,965	3,114	4,000	2,740	2,740
	Supplies, Services & Utilities	*19,983*	*16,149*	*20,250*	*17,371*	*17,371*
401	**Total Manager's Office**	**392,860**	**426,406**	**456,920**	**439,936**	**439,936**
404	**Legal**					
01-404-00130-00000	SALARIES-FULLTIME	106,250	34,638	-	-	-
01-404-00192-00000	FICA/MEDICARE	8,128	8,128	-	-	-

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
01-404-00314-00000	LEGAL SERVICES	119,282	136,268	156,500	135,000	135,000
	Supplies, Services & Utilities	*233,660*	*179,034*	*156,500*	*135,000*	*135,000*
404	**Total Legal**	**233,660**	**179,034**	**156,500**	**135,000**	**135,000**
406	**Personnel**					
01-406-00130-00000	SALARIES--FULL TIME	75,146	78,174	80,055	82,114	82,114
01-406-00158-00000	GROUP LIFE INSURANCE	70	70	108	95	95
01-406-00159-00000	GROUP DISABILITY INS	700	724	709	672	672
01-406-00167-00000	WELLNESS	200	200	2,200	200	200
01-406-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,791	2,872	3,973	2,950	2,950
01-406-00192-00000	FICA/MEDICARE	6,054	6,309	6,124	6,282	6,282
01-406-00196-00000	GROUP HOSPITAL INSURANCE	16,172	15,799	17,159	18,187	18,187
01-406-00198-00000	GROUP DENTAL INSURANCE	793	891	849	850	850
01-406-00199-00000	GROUP VISION INSURANCE	90	90	90	90	90
	Salaries, Wages, & Benefits	*102,015*	*105,128*	*111,267*	*111,440*	*111,440*
01-406-00210-00000	OFFICE SUPPLIES	102	-	500	500	500
01-406-00220-00000	OPERATING SUPPLIES	10,505	10,626	13,000	13,000	13,000
01-406-00221-00000	DRUG TESTING	644	680	2,500	850	850
01-406-00312-00000	MGMT CONSULTING SERVICES	-	599	50,000	-	-
01-406-00321-00000	TELEPHONE	66	69	100	100	100
01-406-00331-00000	TRAVEL EXPENSES	309	221	250	250	250
01-406-00343-00000	PHOTOCOPY	27	16	100	100	100
01-406-00394-00000	OTHER SERVICE FEES	-	3,276	-	-	-
01-406-00420-00000	DUES & SUBSCRIPTIONS	125	317	400	400	400
01-406-00461-00000	TRAINING	280	568	5,000	3,000	3,000
	Supplies, Services & Utilities	*12,058*	*16,370*	*71,850*	*18,200*	*18,200*
406	**Total Personnel**	**114,073**	**121,498**	**183,117**	**129,640**	**129,640**
407	**Information Technology**					
01-407-00220-00000	OPERATING SUPPLIES	3,176	2,086	5,000	5,000	5,000
01-407-00260-00000	SMALL TOOLS & EQUIPMENT	14,664	28,240	54,750	25,000	25,000
01-407-00312-00000	MANAGEMENT CONSULTING FEES	82,800	85,200	85,200	87,720	87,720
01-407-00318-00000	COMPUTER SERVICES	87,000	105,009	115,730	122,405	122,405
01-407-00321-00000	TELEPHONE	15	56	100	100	100
01-407-00374-00000	MAINTENANCE - EQUIPMENT	12,867	11,564	15,000	15,000	15,000
01-407-00453-00000	WEBSITE DEVELOPMENT	-	-	30,000	7,000	7,000
	Supplies, Services & Utilities	*200,522*	*232,154*	*305,780*	*262,225*	*262,225*
407	**Total Information Technology**	**200,522**	**232,154**	**305,780**	**262,225**	**262,225**
467	**Outside Agencies**					
01-461-00540-00000	CONTRIBUTION TO NON-GOVT	3,118	427	5,800	5,800	5,800
01-466-00540-00001	NEIGHBORHOOD ASSOCIATION GRANT	-	-	1,000	1,000	1,000
01-467-00540-00000	CONTRIBUTIONS TO NON-GOVT.	2,700	5,800	-	-	-
	Supplies, Services & Utilities	*5,818*	*6,227*	*6,800*	*6,800*	*6,800*
467	**Total Outside Agencies**	**5,818**	**6,227**	**6,800**	**6,800**	**6,800**
486	**Property & Casualty Insurance**					
01-486-00351-00000	DIRECT PROPERTY	15,320	19,063	19,450	19,450	19,450
01-486-00352-00000	COMP GEN LIABILITY	24,405	28,937	26,775	30,000	30,000
01-486-00353-00000	AUTOMOBILE LIABILITY	20,689	16,323	25,400	25,400	25,400
01-486-00354-00000	PUBLIC OFFICIALS' LIAB	13,830	15,300	14,110	16,000	16,000
01-486-00355-00000	LAW ENFORCEMENT LIAB	18,057	-	17,360	18,000	18,000
01-486-00356-00000	FIDUCIARY RESPONSIBILITY	3,459	3,459	-	-	-
01-486-00357-00000	TREASURER'S BOND	1,169	1,194	5,065	5,065	5,065

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
01-486-00358-00000	CRIME INSURANCE	500	-	1,115	1,115	1,115
	Supplies, Services & Utilities	*97,429*	*84,276*	*109,275*	*115,030*	*115,030*
486	**Total Insurance Premiums**	**97,429**	**84,276**	**109,275**	**115,030**	**115,030**
TOTAL DEPARTMENT OF ADMINISTRATION:		**1,133,236**	**1,171,230**	**1,394,816**	**1,253,339**	**1,253,339**
GENERAL FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Finance Operations**					
01-402-00115-00000	SALARIES - PART TIME	-	11,789	-	17,000	***17,000***
01-402-00130-00000	SALARIES--FULL TIME	312,221	250,044	247,380	248,522	248,522
01-402-00158-00000	GROUP LIFE INSURANCE	425	403	444	380	380
01-402-00159-00000	GROUP DISABILITY INS	2,765	2,402	2,754	2,688	2,688
01-402-00167-00000	WELLNESS	149	425	1,000	1,000	1,000
01-402-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,441	1,746	3,588	745	745
01-402-00180-00000	SALARIES--OVER TIME	551	883	550	550	550
01-402-00192-00000	FICA/MEDICARE	24,218	20,474	22,606	20,363	20,363
01-402-00196-00000	GROUP HOSPITAL INSURANCE	68,899	45,516	36,688	88,410	88,410
01-402-00198-00000	GROUP DENTAL INSURANCE	4,091	3,337	3,672	2,823	2,823
01-402-00199-00000	GROUP VISION INSURANCE	420	470	450	360	360
	Salaries, Wages, & Benefits	*415,180*	*337,488*	*319,132*	*382,841*	*382,841*
01-402-00210-00000	OFFICE SUPPLIES	452	857	453	700	700
01-402-00215-00000	POSTAGE	2,162	2,095	3,250	3,250	3,250
01-402-00220-00000	OPERATING SUPPLIES	1,134	2,294	1,200	2,000	2,000
01-402-00260-00000	SMALL TOOLS & EQUIPMENT	40	177	6,150	2,150	2,150
01-402-00311-00000	AUDITING SERVICES	36,000	36,077	38,500	34,500	34,500
01-402-00312-00000	MGMT CONSULTING SERVICES	794	765	930	790	790
01-402-00318-00000	COMPUTER SERVICES	-	-	500	500	500
01-402-00321-00000	TELEPHONE	1,857	1,481	1,900	1,750	1,750
01-402-00331-00000	TRAVEL EXPENSES	3,512	-	3,325	3,325	3,325
01-402-00341-00000	ADVERTISING	4,264	1,349	4,000	4,000	4,000
01-402-00342-00000	PRINTING	1,126	148	900	900	900
01-402-00343-00000	PHOTOCOPY	590	492	400	500	500
01-402-00374-00000	MAINTENANCE-EQUIPMENT	7,055	7,055	7,055	3,672	3,672
01-402-00394-00000	OTHER SERVICE FEES	18,527	44,043	25,000	57,500	57,500
01-402-00420-00000	DUES & SUBSCRIPTIONS	1,089	849	1,500	1,500	1,500
01-402-00450-00000	BAD DEBTS EXPENSE	8,397	-	-	-	-
01-402-00461-00000	TRAINING	1,250	649	2,100	3,600	3,600
	Supplies, Services & Utilities	*88,249*	*98,331*	*97,163*	*120,637*	*120,637*
402	**Total Finance Operations**	**503,429**	**435,818**	**416,295**	**503,478**	**503,478**
403	**Tax Collection**					
01-403-00116-00000	TAX COMMISSIONS	61,901	63,944	62,000	62,000	62,000
01-403-00130-00000	SALARIES-FULL TIME	-	35,160	38,480	39,305	39,305
01-403-00158-00000	GROUP LIFE INSURANCE	-	62	67	95	95
01-403-00159-00000	GROUP DISABILITY INS	-	279	373	672	672
01-403-00167-00000	WELLNESS PROGRAM	-	-	200	200	200
01-403-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	800	-	822	822
01-403-00180-00000	SALARIES-OVERTIME	-	221	-	500	500
01-403-00192-00000	FICA/MEDICARE	227	2,731	2,944	3,007	3,007
01-403-00196-00000	GROUP HOSPITAL INSURANCE	-	12,604	9,765	10,353	10,353
01-403-00198-00000	GROUP DENTAL INSURANCE	-	637	849	275	275
01-403-00199-00000	GROUP VISION INSURANCE	-	23	90	90	90
	Salaries, Wages, & Benefits	*62,128*	*116,461*	*114,768*	*117,319*	*117,319*
01-403-00210-00000	OFFICE SUPPLIES	-	26	-	50	50
01-403-00215-00000	POSTAGE	103	529	750	750	750

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
01-403-00220-00000	OPERATING SUPPLIES	-	52	-	50	50
01-403-00312-00000	MGMT CONSULTING SERVICES	1,493	1,505	2,100	2,100	2,100
01-403-00318-00000	COMPUTER SERVICES	-	3,397	-	1,000	1,000
01-403-00331-00000	TRAVEL EXPENSES	-	20	800	800	800
01-403-00350-00000	INSURANCE & BONDING	657	677	800	1,800	1,800
01-403-00394-00000	OTHER SERVICE FEES	-	288	-	-	-
01-403-00420-00000	DUES & SUBSCRIPTIONS	30	30	60	60	60
01-403-00461-00000	TRAINING	160	192	320	320	320
	Supplies, Services & Utilities	*2,443*	*6,715*	*4,830*	*6,930*	*6,930*
403	**Total Tax Collection**	**64,571**	**123,176**	**119,598**	**124,249**	**124,249**
472	**Debt Service**					
01-471-47120-00000	DEBT SERVICE PRINCIPAL	492,781	375,979	328,259	500,390	500,390
01-472-47220-00000	DEBT SERVICE INTEREST	139,995	158,439	176,790	168,314	168,314
01-472-47305-00000	NOTE ISSUE COSTS	32,879	-	-	-	-
01-494-47302-00000	PAYMENT TO REFUND BONDS	4,554,406	-	-	-	-
	Debt Service	*5,220,061*	*534,418*	*505,049*	*668,704*	*668,704*
472	**Total Debt Service**	**5,220,061**	**534,418**	**505,049**	**668,704**	**668,704**
488	**Unallocated Employee Benefits**					
01-487-00158-00000	GROUP LIFE INSURANCE	7,516	7,884	8,000	8,100	8,100
01-487-00196-00000	GROUP HOSPITAL INSURANCE	145	159	-	200	200
01-488-00195-00000	WORKERS' COMPENSATION	230,179	215,368	162,533	205,310	205,310
01-488-00197-00000	PENSION CONTRIBUTIONS	616,492	685,284	650,490	702,757	702,757
	Salaries, Wages, & Benefits	*854,333*	*908,695*	*821,023*	*916,367*	*916,367*
488	**Total Unallocated Employee Benefits**	**854,333**	**908,695**	**821,023**	**916,367**	**916,367**
492	**Transfers Out**					
01-492-49206-00000	TRANSFER TO WATER FUND	-	2,427	-	-	-
01-492-49208-00000	TRANSFER TO SEWER FUND	-	16,984	-	-	-
01-492-49230-00000	TRANSFER TO CAPITAL ASSET F	3,012,166	211,090	673,127	691,371	691,371
01-492-49232-00000	TRANSFER TO PARKING FUND	1,132	-	-	-	-
01-492-49299-00000	OPERATING TRANSFERS OUT	20,685	-	-	-	-
	Transfers Out	*3,033,983*	*230,501*	*673,127*	*691,371*	*691,371*
492	**Total Transfers Out**	**3,033,983**	**230,501**	**673,127**	**691,371**	**691,371**
TOTAL DEPARTMENT OF FINANCE:		**9,676,378**	**2,232,609**	**2,535,092**	**2,904,169**	**2,904,169**
GENERAL FUND EXPENDITURES - FIRE DEPARTMENT						
411	**Fire Department**					
01-411-00115-00000	SALARIES--PART TIME	49,424	51,055	58,303	60,000	60,000
01-411-00191-00000	UNIFORM ALLOWANCE	172	69	250	250	250
01-411-00192-00000	FICA/MEDICARE	3,781	3,861	4,343	4,500	4,500
	Salaries, Wages, & Benefits	*53,377*	*54,985*	*62,896*	*64,750*	*64,750*
01-411-00210-00000	OFFICE SUPPLIES	58	129	300	200	200
01-411-00215-00000	POSTAGE	15	6	50	50	50
01-411-00220-00000	OPERATING SUPPLIES	108	507	1,600	1,600	1,600
01-411-00222-00000	CHEMICALS	4,492	2,975	4,500	4,500	4,500
01-411-00231-00000	VEHICLE FUEL & OIL	8,360	10,571	15,000	15,000	15,000
01-411-00249-00000	VEHICLE SUPPLIES	1,002	289	1,500	1,500	1,500
01-411-00260-00000	SMALL TOOLS & EQUIPMENT	14,546	38,082	12,500	12,500	12,500
01-411-00311-00000	AUDITING FEES	3,650	7,438	7,500	7,500	7,500
01-411-00321-00000	TELEPHONE	135	114	150	150	150

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
01-411-00327-00000	RADIO MAINTENANCE	193	105	1,700	1,700	1,700
01-411-00341-00000	ADVERTISING	-	735	-	-	-
01-411-00343-00000	PHOTOCOPY	51	56	300	300	300
01-411-00372-00000	MAINTENANCE-VEHICLES	19,867	20,976	40,000	40,000	40,000
01-411-00374-00000	MAINTENANCE-EQUIPMENT	4,201	4,295	12,900	15,700	15,700
01-411-00394-00000	OTHER SERVICE FEES	3,100	11,245	19,700	17,700	17,700
01-411-00420-00000	DUES & SUBSCRIPTIONS	1,622	1,924	2,375	2,325	2,325
01-411-00461-00000	TRAINING	24,191	17,225	28,000	39,690	39,690
01-411-00535-00000	FIRE RELIEF	107,715	98,375	117,374	104,000	104,000
01-411-00540-00000	CONTRIBUTION TO NON-GOVT	626,476	664,507	679,195	767,490	767,490
	Supplies, Services & Utilities	*819,782*	*879,554*	*944,644*	*1,031,905*	*1,031,905*
411	**Total Fire Department**	**873,159**	**934,539**	**1,007,540**	**1,096,655**	**1,096,655**
TOTAL FIRE DEPARTMENT:		**873,159**	**934,539**	**1,007,540**	**1,096,655**	**1,096,655**
GENERAL FUND EXPENDITURES - POLICE DEPARTMENT						
41A	**Police Administration**					
01-41A-00115-00000	SALARIES--PART TIME	61,550	58,327	66,755	58,000	58,000
01-41A-00130-00000	SALARIES--FULL TIME	321,058	343,896	358,518	355,241	355,241
01-41A-00158-00000	GROUP LIFE INSURANCE	458	493	396	475	475
01-41A-00159-00000	GROUP DISABILITY INS	1,430	1,421	1,462	2,016	2,016
01-41A-00167-00000	EAP SERVICES	-	1,515	1,800	1,800	1,800
01-41A-00177-00000	EXCESS SICK LEAVE PAYMENTS	7,487	7,574	8,306	7,773	7,773
01-41A-00180-00000	SALARIES--OVER TIME	19,622	16,999	17,000	17,000	17,000
01-41A-00191-00000	UNIFORM ALLOWANCE	3,633	1,977	2,200	2,200	2,200
01-41A-00192-00000	FICA/MEDICARE	19,479	19,531	20,272	20,187	20,187
01-41A-00194-00000	UNEMPLOYMENT COMPENSATION	345	-	-	-	-
01-41A-00196-00000	GROUP HOSPITAL INSURANCE	119,731	119,777	97,423	103,410	103,410
01-41A-00198-00000	GROUP DENTAL INSURANCE	3,567	3,846	3,672	3,672	3,672
01-41A-00199-00000	GROUP VISION INSURANCE	443	383	450	450	450
	Salaries, Wages, & Benefits	*558,803*	*575,739*	*578,254*	*572,224*	*572,224*
01-41A-00210-00000	OFFICE SUPPLIES	4,341	2,556	4,000	7,420	7,420
01-41A-00215-00000	POSTAGE	1,322	885	1,200	700	700
01-41A-00220-00000	OPERATING SUPPLIES	461	3,450	1,500	1,900	1,900
01-41A-00226-00000	CLEANING SUPPLIES	1,075	1,533	1,400	1,600	1,600
01-41A-00231-00000	VEHICLE FUEL & OIL	245	486	500	700	700
01-41A-00249-00000	VEHICLE SUPPLIES	-	-	100	200	200
01-41A-00250-00000	MAINTENANCE SUPPLIES	1,848	-	-	-	-
01-41A-00260-00000	SMALL TOOLS & EQUIPMENT	1,148	650	500	3,550	3,550
01-41A-00312-00000	MGMT CONSULTING SERVICES	5,862	2,175	2,000	3,500	3,500
01-41A-00317-00000	PEST CONTROL SERVICES	786	626	850	800	800
01-41A-00318-00000	COMPUTER SERVICES	18,995	23,645	34,400	39,124	39,124
01-41A-00321-00000	TELEPHONE	24,601	27,636	24,000	24,000	24,000
01-41A-00331-00000	TRAVEL EXPENSES	344	1,671	3,400	3,200	3,200
01-41A-00342-00000	PRINTING	299	-	500	700	700
01-41A-00343-00000	PHOTOCOPY	889	406	1,300	1,000	1,000
01-41A-00361-00000	ELECTRICITY	20,019	21,167	18,000	18,000	18,000
01-41A-00362-00000	NATURAL GAS	13,518	14,418	13,000	13,000	13,000
01-41A-00364-00000	SEWER	689	829	1,500	1,500	1,500
01-41A-00365-00000	SOLID WASTE	1,672	1,879	1,900	2,500	2,500
01-41A-00366-00000	WATER	630	649	1,200	1,200	1,200
01-41A-00367-00000	STORMWATER FEE	-	-	-	2,604	2,604
01-41A-00372-00000	MAINTENANCE-VEHICLES	295	21	-	-	-
01-41A-00373-00000	MAINTENANCE-BUILDINGS	41,690	31,948	40,250	45,300	45,300
01-41A-00374-00000	MAINTENANCE-EQUIPMENT	-	3,982	3,100	3,550	3,550
01-41A-00394-00000	OTHER SERVICE FEES	208	-	-	-	-
01-41A-00420-00000	DUES & SUBSCRIPTIONS	2,513	1,926	1,350	1,825	1,825

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
01-41A-00421-00000	LICENSES & PERMITS	-	-	100	100	100
01-41A-00442-00000	WELLNESS	2,864	2,480	1,500	3,000	3,000
01-41A-00461-00000	TRAINING	268	283	2,500	2,500	2,500
01-41A-00481-00000	PHYSICALS	2,605	1,265	1,500	2,000	2,000
	Supplies, Services & Utilities	*149,188*	*146,565*	*161,550*	*185,473*	*185,473*
41A	**Total Police Administration**	**707,991**	**722,304**	**739,804**	**757,697**	**757,697**
41I	**Police Investigation**					
01-41I-00130-00000	SALARIES--FULL TIME	305,319	329,760	245,238	250,292	250,292
01-41I-00158-00000	GROUP LIFE INSURANCE	336	409	480	285	285
01-41i-00159-00000	GROUP DISABILITY INS	271	328	101	1,037	1,037
01-41I-00177-00000	EXCESS SICK LEAVE PAYMENTS	7,066	3,748	7,297	7,516	7,516
01-41I-00180-00000	SALARIES--OVER TIME	44,370	40,825	35,000	35,000	35,000
01-41I-00180-00005	SALARIES - OT HOLIDAY	2,715	2,234	1,800	1,500	1,500
01-41i-00181-00000	OVERTIME - REIMBURSABLE	10,060	4,196	4,500	5,500	5,500
01-41I-00191-00000	UNIFORM ALLOWANCE	2,550	3,333	3,400	3,400	3,400
01-41I-00192-00000	FICA/MEDICARE	5,319	5,554	6,715	6,929	6,929
01-41I-00196-00000	GROUP HOSPITAL INSURANCE	89,003	82,576	61,590	77,108	77,108
01-41I-00198-00000	GROUP DENTAL INSURANCE	2,994	3,415	2,548	2,549	2,549
01-41I-00199-00000	GROUP VISION INSURANCE	360	401	270	270	270
	Salaries, Wages, & Benefits	*470,364*	*476,779*	*368,939*	*391,386*	*391,386*
01-41I-00220-00000	OPERATING SUPPLIES	1,273	2,097	1,500	1,500	1,500
01-41I-00231-00000	VEHICLE FUEL & OIL	283	774	2,000	2,000	2,000
01-41I-00249-00000	VEHICLE SUPPLIES	38	-	200	200	200
01-41I-00260-00000	SMALL TOOLS & EQUIPMENT	-	54	-	-	-
01-41I-00331-00000	TRAVEL EXPENSES	194	1,291	2,000	2,000	2,000
01-41I-00372-00000	MAINTENANCE-VEHICLES	-	-	500	500	500
01-41I-00420-00000	DUES & SUBSCRIPTIONS	1,042	1,497	2,250	2,245	2,245
01-41I-00461-00000	TRAINING	4,419	3,425	3,000	4,500	4,500
	Supplies, Services & Utilities	*7,248*	*9,138*	*11,450*	*12,945*	*12,945*
41I	**Total Police Investigation**	**477,612**	**485,917**	**380,389**	**404,331**	**404,331**
41P	**Police Patrol**					
01-41P-00130-00000	SALARIES--FULL TIME	1,837,199	1,839,995	2,104,231	2,167,899	2,167,899
01-41P-00158-00000	GROUP LIFE INSURANCE	2,761	2,594	2,520	2,660	2,660
01-41P-00159-00000	GROUP DISABILITY INS	2,226	2,095	2,513	2,400	2,400
01-41P-00177-00000	EXCESS SICK LEAVE PAYMENTS	18,280	18,453	25,628	26,397	26,397
01-41P-00180-00000	SALARIES--OVERTIME	129,701	128,901	100,000	130,000	130,000
01-41P-00180-00005	SALARIES - OT HOLIDAY	57,920	61,067	63,000	65,000	65,000
01-41P-00180-TRUCK	SALARIES - OVERTIME TRUCK ENFORCEMENT	-	-	10,000	-	-
01-41P-00181-00000	OVERTIME - REIMBURSABLE	40,317	43,248	42,000	44,000	44,000
01-41P-00181-00005	OVERTIME HOLIDAY - REIMBURSABLE	-	1,428	-	-	-
01-41P-00191-00000	UNIFORM ALLOWANCE	40,809	32,399	29,600	37,950	37,950
01-41P-00192-00000	FICA/MEDICARE	30,389	30,667	45,228	48,435	48,435
01-41P-00196-00000	GROUP HOSPITAL INSURANCE	477,246	430,401	587,800	608,641	608,641
01-41P-00198-00000	GROUP DENTAL INSURANCE	16,763	17,065	18,632	18,605	18,605
01-41P-00199-00000	GROUP VISION INSURANCE	2,235	2,201	2,340	2,520	2,520
	Salaries, Wages, & Benefits	*2,655,846*	*2,610,514*	*3,033,492*	*3,154,507*	*3,154,507*
01-41P-00210-00000	OFFICE SUPPLIES	-	-	1,000	1,000	1,000
01-41P-00220-00000	OPERATING SUPPLIES	2,429	3,985	6,100	5,740	5,740
01-41P-00231-00000	VEHICLE FUEL & OIL	31,451	38,645	40,000	36,000	36,000
01-41P-00239-00000	AMMUNITION	15,641	17,528	27,220	26,389	26,389
01-41P-00249-00000	VEHICLE SUPPLIES	17,068	1,073	5,000	2,000	2,000
01-41P-00260-00000	SMALL TOOLS & EQUIPMENT	5,517	2,587	3,800	7,300	7,300
01-41P-00327-00000	RADIO MAINTENANCE	1,944	3,662	10,800	12,100	12,100
01-41P-00331-00000	TRAVEL EXPENSES	843	1,006	4,000	3,500	3,500

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
01-41P-00372-00000	MAINTENANCE-VEHICLES	11,009	15,722	16,500	22,000	22,000
01-41P-00374-00000	MAINTENANCE-EQUIPMENT	2,914	36,906	57,680	55,380	55,380
01-41P-00394-00000	OTHER SERVICE FEES	64,865	13,365	6,000	3,000	3,000
01-41P-00395-00000	ANIMAL CONTROL SERVICES	5,183	7,885	8,000	8,000	8,000
01-41P-00420-00000	DUES & SUBSCRIPTIONS	80	45	350	350	350
01-41P-00461-00000	TRAINING	11,909	10,441	18,570	20,000	20,000
	Supplies, Services & Utilities	*170,853*	*152,849*	*205,020*	*202,759*	*202,759*
41P	**Total Police Patrol**	**2,826,698**	**2,763,363**	**3,238,512**	**3,357,266**	**3,357,266**
TOTAL POLICE DEPARTMENT:		**4,012,301**	**3,971,583**	**4,358,705**	**4,519,294**	**4,519,294**
GENERAL FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
408	**Public Works Administration**					
01-408-00130-00000	SALARIES--FULL TIME	344,442	336,491	273,323	295,705	295,705
01-408-00158-00000	GROUP LIFE INSURANCE	526	495	528	404	404
01-408-00159-00000	GROUP DISABILITY INS	3,088	3,010	2,609	2,856	2,856
01-408-00167-00000	WELLNESS PROGRAM	879	600	800	800	800
01-408-00177-00000	EXCESS SICK LEAVE PAYMENTS	5,432	6,598	7,884	4,299	4,299
01-408-00180-00000	SALARIES--OVER TIME	243	1,007	-	-	-
01-408-00191-00000	UNIFORM ALLOWANCE	-	80	250	250	250
01-408-00192-00000	FICA/MEDICARE	26,918	26,137	17,316	22,621	22,621
01-408-00196-00000	GROUP HOSPITAL INSURANCE	100,210	97,520	97,881	115,476	115,476
01-408-00198-00000	GROUP DENTAL INSURANCE	3,628	4,205	2,760	3,610	3,610
01-408-00199-00000	GROUP VISION INSURANCE	450	533	293	383	383
	Salaries, Wages, & Benefits	*485,817*	*476,674*	*403,644*	*446,404*	*446,404*
01-408-00210-00000	OFFICE SUPPLIES	320	367	380	380	380
01-408-00215-00000	POSTAGE	283	560	400	575	575
01-408-00220-00000	OPERATING SUPPLIES	59	226	500	500	500
01-408-00231-00000	VEHICLE FUEL & OIL	839	1,162	2,000	2,000	2,000
01-408-00249-00000	VEHICLE SUPPLIES	258	530	350	350	350
01-408-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	16,000	200	200
01-408-00318-00000	COMPUTER SERVICES	3,194	463	3,540	3,570	3,570
01-408-00321-00000	TELEPHONE	4,010	4,318	4,050	4,200	4,200
01-408-00331-00000	TRAVEL EXPENSES	-	207	-	-	-
01-408-00342-00000	PRINTING	-	138	-	-	-
01-408-00343-00000	PHOTOCOPY	305	373	1,200	1,200	1,200
01-408-00372-00000	MAINTENANCE-VEHICLES	261	568	200	200	200
01-408-00374-00000	MAINTENANCE-EQUIPMENT	1,983	2,245	2,420	2,590	2,590
01-408-00420-00000	DUES & SUBSCRIPTIONS	-	593	865	740	740
01-408-00421-00000	LICENSES & PERMITS	50	-	200	200	200
01-408-00461-00000	TRAINING	-	100	950	950	950
	Supplies, Services & Utilities	*11,562*	*11,849*	*33,055*	*17,655*	*17,655*
408	**Total Public Works Administration**	**497,380**	**488,524**	**436,699**	**464,059**	**464,059**
409	**Borough Hall Maintenance**					
01-409-00220-00000	OPERATING SUPPLIES	426	187	150	600	600
01-409-00226-00000	CLEANING SUPPLIES	1,853	2,881	2,200	1,700	1,700
01-409-00250-00000	MAINTENANCE SUPPLIES	453	6,076	1,600	3,100	3,100
01-409-00317-00000	PEST CONTROL SERVICES	742	742	1,060	1,060	1,060
01-409-00321-00000	TELEPHONE	3,047	3,240	3,000	3,050	3,050
01-409-00361-00000	ELECTRICITY	11,800	12,877	12,500	12,500	12,500
01-409-00362-00000	NATURAL GAS	5,277	6,645	7,000	6,500	6,500
01-409-00364-00000	SEWER	730	761	790	830	830
01-409-00365-00000	SOLID WASTE	1,976	1,722	1,935	2,130	2,130
01-409-00366-00000	WATER	610	632	660	665	665

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
01-409-00367-00000	STORMWATER FEE	-	-	-	26,800	26,800
01-409-00373-00000	MAINTENANCE-BUILDINGS	3,382	3,430	57,650	19,850	19,850
01-409-00374-00000	MAINTENANCE-EQUIPMENT	10,708	11,153	14,000	14,200	14,200
01-409-00394-00000	OTHER SERVICE FEES	12,573	13,197	12,840	12,840	12,840
	Supplies, Services & Utilities	*53,577*	*63,542*	*115,385*	*105,825*	*105,825*
409	**Total Borough Hall Maintenance**	**53,577**	**63,542**	**115,385**	**105,825**	**105,825**
413	**Code Enforcement**					
01-413-00115-00000	SALARIES--PART TIME	-	-	-	24,549	***24,549***
01-413-00130-00000	SALARIES--FULL TIME	245,760	251,987	265,775	302,067	302,067
01-413-00158-00000	GROUP LIFE INSURANCE	423	375	432	501	501
01-413-00159-00000	GROUP DISABILITY INS	2,192	2,326	2,543	3,541	3,541
01-413-00177-00000	EXCESS SICK LEAVE PAYMENTS	5,470	4,889	6,933	4,977	4,977
01-413-00180-00000	SALARIES--OVER TIME	669	1,245	-	3,000	3,000
01-413-00191-00000	UNIFORM ALLOWANCE	-	110	125	400	400
01-413-00192-00000	FICA/MEDICARE	19,359	19,856	20,332	23,108	23,108
01-413-00196-00000	GROUP HOSPITAL INSURANCE	46,892	49,170	39,513	69,038	69,038
01-413-00198-00000	GROUP DENTAL INSURANCE	2,088	1,386	2,332	3,326	3,326
01-413-00199-00000	GROUP VISION INSURANCE	353	360	369	474	474
	Salaries, Wages, & Benefits	*323,204*	*331,705*	*338,354*	*434,981*	*434,981*
01-413-00210-00000	OFFICE SUPPLIES	643	522	530	500	500
01-413-00215-00000	POSTAGE	1,709	1,243	2,000	3,100	3,100
01-413-00220-00000	OPERATING SUPPLIES	274	3,779	300	1,250	1,250
01-413-00229-00000	ITEMS FOR RESALE	-	-	100	-	-
01-413-00231-00000	VEHICLE FUEL & OIL	794	1,115	1,500	1,500	1,500
01-413-00249-00000	VEHICLE SUPPLIES	303	5	250	1,000	1,000
01-413-00260-00000	SMALL TOOLS & EQUIPMENT	-	82	450	500	500
01-413-00312-00000	MGMT CONSULTING SERVICES	43,187	11,714	1,000	7,000	7,000
01-413-00312-00EPA	MGMT CONSULTING SERVICES - EPA	-	775	-	-	-
01-413-00318-00000	COMPUTER SERVICES	746	753	900	1,000	1,000
01-413-00321-00000	TELEPHONE	1,903	2,088	2,000	2,600	2,600
01-413-00331-00000	TRAVEL EXPENSES	12	11	100	500	500
01-413-00341-00000	ADVERTISING	1,046	18	2,500	2,500	2,500
01-413-00342-00000	PRINTING	615	424	300	500	500
01-413-00343-00000	PHOTOCOPY	281	145	1,200	1,200	1,200
01-413-00372-00000	MAINTENANCE-VEHICLES	187	811	500	500	500
01-413-00374-00000	MAINTENANCE-EQUIPMENT	-	-	1,300	1,300	1,300
01-413-00390-00000	RENTAL HOUSING INSPECTION PRGM	-	-	10	1	1
01-413-00391-00000	FEES-248 W. NORTH STREET	420	-	-	-	-
01-413-00420-00000	DUES & SUBSCRIPTIONS	774	1,717	1,000	1,000	1,000
01-413-00461-00000	TRAINING	1,853	3,043	5,000	5,000	5,000
01-413-00610-00000	CONSTRUCTION CONTRACTS	5,731	33,680	15,000	15,000	15,000
	Supplies, Services & Utilities	*60,478*	*61,924*	*35,940*	*45,951*	*45,951*
413	**Total Code Enforcement**	**383,682**	**393,629**	**374,294**	**480,932**	**480,932**
430	**Public Works Field Operations**					
01-430-00115-00000	SALARIES--PART TIME	839	-	-	-	-
01-430-00130-00000	SALARIES--FULL TIME	202,176	197,730	347,126	332,011	332,011
01-430-00158-00000	GROUP LIFE INSURANCE	489	377	396	618	618
01-430-00159-00000	GROUP DISABILITY INS	2,207	1,728	3,715	4,375	4,375
01-430-00167-00000	WELLNESS	1,527	1,459	-	1,400	1,400
01-430-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,609	1,822	2,879	1,161	1,161
01-430-00180-00000	SALARIES--OVER TIME	5,591	14,662	17,500	17,950	17,950
01-430-00191-00000	UNIFORM ALLOWANCE	1,656	1,386	903	1,650	1,650
01-430-00192-00000	FICA/MEDICARE	15,887	16,229	27,894	26,799	26,799
01-430-00196-00000	GROUP HOSPITAL INSURANCE	74,836	60,341	123,656	125,888	125,888
01-430-00198-00000	GROUP DENTAL INSURANCE	2,871	2,884	4,841	4,100	4,100

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
01-430-00199-00000	GROUP VISION INSURANCE	433	476	659	575	575
	Salaries, Wages, & Benefits	*311,119*	*299,093*	*529,569*	*516,527*	*516,527*
01-430-00210-00000	OFFICE SUPPLIES	159	353	190	340	340
01-430-00220-00000	OPERATING SUPPLIES	24,904	41,594	83,041	65,025	65,025
01-430-00220-0SNOW	OPERATING SUPPLIES - SNOW STRM	-	-	-	-	-
01-430-00226-00000	CLEANING SUPPLIES	865	704	440	440	440
01-430-00231-00000	VEHICLE FUEL & OIL	10,761	9,845	22,500	12,000	12,000
01-430-00249-00000	VEHICLE SUPPLIES	12,021	9,902	11,000	10,500	10,500
01-430-00250-00000	MAINTENANCE SUPPLIES	35,013	40,380	35,253	35,000	35,000
01-430-00260-00000	SMALL TOOLS & EQUIPMENT	4,964	7,341	3,861	6,300	6,300
01-430-00313-00000	ENGINEERING SERVICES	-	-	-	30,000	30,000
01-430-00317-00000	PEST CONTROL SERVICES	124	93	200	125	125
01-430-00321-00000	TELEPHONE	3,257	2,249	2,500	2,400	2,400
01-430-00327-00000	RADIO MAINTENANCE	-	-	380	380	380
01-430-00341-00000	ADVERTISING	989	-	-	-	-
01-430-00343-00000	PHOTOCOPY	19	-	110	100	100
01-430-00361-00000	ELECTRICITY	3,742	3,116	3,250	3,000	3,000
01-430-00362-00000	NATURAL GAS	2,505	2,439	2,625	2,000	2,000
01-430-00364-00000	SEWER	270	230	270	320	320
01-430-00365-00000	SOLID WASTE	1,168	463	450	570	570
01-430-00366-00000	WATER	307	239	265	320	320
01-430-00371-00000	MAINTENANCE-LAND	24,109	24,108	20,000	19,300	19,300
01-430-00372-00000	MAINTENANCE-VEHICLES	12,847	2,815	6,000	3,000	3,000
01-430-00373-00000	MAINTENANCE-BUILDINGS	2,483	8,301	5,825	6,025	6,025
01-430-00374-00000	MAINTENANCE-EQUIPMENT	3,012	2,449	3,035	3,085	3,085
01-430-00384-00000	RENTAL-EQUIPMENT	273	460	850	750	750
01-430-00394-00000	OTHER SERVICE FEES	3,360	6,118	6,440	6,040	6,040
01-430-00395-00000	ANIMAL CONTROL SERVICES	-	-	1,400	1,400	1,400
01-430-00420-00000	DUES & SUBSCRIPTIONS	783	750	640	640	640
01-430-00421-00000	LICENSES & PERMITS	557	614	1,350	1,350	1,350
01-430-00440-00000	LAUNDRY SERVICE	2,347	1,667	1,475	1,650	1,650
01-430-00461-00000	TRAINING	20	32	500	1,000	1,000
	Supplies, Services & Utilities	*150,860*	*166,263*	*213,850*	*213,060*	*213,060*
430	**Total Public Works Field Operations**	**461,979**	**465,356**	**743,419**	**729,587**	**729,587**
431	**Street Cleaning**					
01-431-00130-00000	SALARIES--FULL TIME	48,748	49,367	-	-	-
01-431-00158-00000	GROUP LIFE INSURANCE	100	102	-	-	-
01-431-00159-00000	GROUP DISABILITY INS	448	458	-	-	-
01-431-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,749	1,784	-	-	-
01-431-00180-00000	SALARIES--OVER TIME	2,917	5,127	-	-	-
01-431-00192-00000	FICA/MEDICARE	4,017	4,236	-	-	-
01-431-00196-00000	GROUP HOSPITAL INSURANCE	25,509	25,228	-	-	-
01-431-00198-00000	GROUP DENTAL INSURANCE	793	891	-	-	-
01-431-00199-00000	GROUP VISION INSURANCE	90	90	-	-	-
	Salaries, Wages, & Benefits	*84,370*	*87,283*	-	-	-
01-431-00220-00000	OPERATING SUPPLIES	5,681	10,416	-	-	-
01-431-00231-00000	VEHICLE FUEL & OIL	3,635	4,960	-	-	-
01-431-00249-00000	VEHICLE SUPPLIES	5,388	2,811	-	-	-
01-431-00260-00000	SMALL TOOLS & EQUIPMENT	-	16	-	-	-
	Supplies, Services & Utilities	*14,704*	*18,203*	-	-	-
431	**Total Street Cleaning**	**99,075**	**105,485**	**-**	**-**	**-**
433	**Traffic Control**					
01-433-00115-00000	SALARIES--PART TIME	19,360	16,600	21,567	21,000	21,000
01-433-00130-00000	SALARIES--FULL TIME	77,230	80,362	85,081	87,168	87,168

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
01-433-00158-00000	GROUP LIFE INSURANCE	154	157	72	152	152
01-433-00159-00000	GROUP DISABILITY INS	728	749	856	1,075	1,075
01-433-00180-00000	SALARIES--OVER TIME	4,415	3,630	1,530	4,400	4,400
01-433-00191-00000	UNIFORM ALLOWANCE	284	262	555	555	555
01-433-00192-00000	FICA/MEDICARE	7,866	7,834	8,276	8,473	8,473
01-433-00196-00000	GROUP HOSPITAL INSURANCE	23,674	22,982	22,600	23,949	23,949
01-433-00198-00000	GROUP DENTAL INSURANCE	1,110	1,425	1,359	1,359	1,359
01-433-00199-00000	GROUP VISION INSURANCE	120	144	144	144	144
	Salaries, Wages, & Benefits	*134,942*	*134,145*	*142,040*	*148,275*	*148,275*
01-433-00210-00000	OFFICE SUPPLIES	-	-	60	60	60
01-433-00220-00000	OPERATING SUPPLIES	46,831	44,981	38,428	77,681	77,681
01-433-00231-00000	VEHICLE FUEL & OIL	3,736	5,126	3,000	6,000	6,000
01-433-00249-00000	VEHICLE SUPPLIES	589	2,031	2,000	2,000	2,000
01-433-00250-00000	MAINTENANCE SUPPLIES	14,413	8,180	23,850	23,850	23,850
01-433-00260-00000	SMALL TOOLS & EQUIPMENT	714	1,164	1,175	1,144	1,144
01-433-00321-00000	TELEPHONE	4,461	3,517	4,200	4,200	4,200
01-433-00331-00000	TRAVEL EXPENSES	71	48	450	450	450
01-433-00342-00000	PRINTING	3,459	1,285	2,000	2,200	2,200
01-433-00361-00000	ELECTRICITY	32,414	36,100	29,000	29,000	29,000
01-433-00371-00000	MAINTENANCE-LAND	-	-	1,000	1,000	1,000
01-433-00372-00000	MAINTENANCE-VEHICLES	2,270	1,890	1,600	10,600	10,600
01-433-00374-00000	MAINTENANCE-EQUIPMENT	-	10	-	-	-
01-433-00394-00000	OTHER SERVICE FEES	66,207	20,042	27,950	16,400	16,400
01-433-00420-00000	DUES & SUBSCRIPTIONS	200	200	200	200	200
01-433-00421-00000	LICENSES & PERMITS	217	-	-	-	-
01-433-00440-00000	LAUNDRY SERVICE	1,009	940	-	850	850
01-433-00461-00000	TRAINING	939	526	1,200	1,200	1,200
	Supplies, Services & Utilities	*177,531*	*126,039*	*136,113*	*176,835*	*176,835*
433	**Total Traffic Control**	**312,473**	**260,184**	**278,153**	**325,110**	**325,110**
434	**Street Lighting**					
01-434-00130-00000	SALARIES--FULL TIME	19,308	20,090	21,270	21,792	21,792
01-434-00158-00000	GROUP LIFE INSURANCE	39	39	24	38	38
01-434-00159-00000	GROUP DISABILITY INS	182	187	208	269	269
01-434-00180-00000	SALARIES--OVER TIME	111	734	-	1,000	1,000
01-434-00192-00000	FICA/MEDICARE	1,521	1,628	1,627	1,667	1,667
01-434-00196-00000	GROUP HOSPITAL INSURANCE	5,407	5,746	5,650	5,988	5,988
01-434-00198-00000	GROUP DENTAL INSURANCE	476	356	340	340	340
01-434-00199-00000	GROUP VISION INSURANCE	30	36	36	36	36
	Salaries, Wages, & Benefits	*27,072*	*28,817*	*29,155*	*31,130*	*31,130*
01-434-00220-00000	Operating Supplies	346	-	-	26,500	26,500
01-434-00250-00000	MAINTENANCE SUPPLIES	1,080	968	5,102	10,000	10,000
01-434-00361-00000	ELECTRICITY	266,162	261,358	260,000	250,000	250,000
	Supplies, Services & Utilities	*267,589*	*262,325*	*265,102*	*286,500*	*286,500*
434	**Total Street Lighting**	**294,661**	**291,142**	**294,257**	**317,630**	**317,630**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**2,102,826**	**2,067,862**	**2,242,207**	**2,423,143**	**2,423,143**
GENERAL FUND EXPENDITURES - DEPARTMENT OF PARKS & RECREATION						
451	**Parks & Recreation Admin.**					
01-451-00130-00000	SALARIES--FULL TIME	119,414	124,210	127,452	130,715	130,715
01-451-00158-00000	GROUP LIFE INSURANCE	181	186	192	190	190
01-451-00159-00000	GROUP DISABILITY INS	1,089	1,142	1,195	1,344	1,344
01-451-00167-00000	WELLNESS	678	796	-	800	800

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
01-451-00177-00000	EXCESS SICK LEAVE PAYMENTS	4,423	4,408	4,711	4,527	4,527
01-451-00180-00000	SALARIES--OVER TIME	294	396	465	480	480
01-451-00192-00000	FICA/MEDICARE	9,343	9,713	9,786	10,000	10,000
01-451-00196-00000	GROUP HOSPITAL INSURANCE	51,018	50,455	56,500	48,122	48,122
01-451-00198-00000	GROUP DENTAL INSURANCE	1,586	1,782	1,699	1,699	1,699
01-451-00199-00000	GROUP VISION INSURANCE	180	180	180	180	180
	Salaries, Wages, & Benefits	*188,206*	*193,269*	*202,180*	*198,057*	*198,057*
01-451-00210-00000	OFFICE SUPPLIES	292	192	250	250	250
01-451-00215-00000	POSTAGE	182	217	500	500	500
01-451-00220-00000	OPERATING SUPPLIES	(557)	5,003	500	500	500
01-451-00229-00000	ITEMS FOR RESALE	3,735	4,036	7,000	5,000	5,000
01-451-00318-00000	COMPUTER SERVICES	1,704	1,920	2,000	2,024	2,024
01-451-00321-00000	TELEPHONE	2,017	1,765	2,100	2,100	2,100
01-451-00331-00000	TRAVEL EXPENSES	753	799	2,200	1,600	1,600
01-451-00341-00000	ADVERTISING	-	-	200	200	200
01-451-00342-00000	PRINTING	290	2,745	-	350	350
01-451-00343-00000	PHOTOCOPY	90	29	250	250	250
01-451-00420-00000	DUES & SUBSCRIPTIONS	325	429	435	435	435
01-451-00461-00000	TRAINING	435	525	900	350	350
	Supplies, Services & Utilities	*9,268*	*17,660*	*16,335*	*13,559*	*13,559*
451	**Total Parks & Recreation Admin.**	**197,474**	**210,929**	**218,515**	**211,616**	**211,616**
452	**Recreation Services**					
01-452-00115-00000	SALARIES--PART TIME	-	-	41,950	37,976	37,976
01-452-00115-00508	PART-TIME SALARIES	2,093	1,505	-	-	-
01-452-00115-00510	PART-TIME SALARIES	1,072	1,099	-	-	-
01-452-00115-05120	PART-TIME SALARIES	7,102	6,537	-	-	-
01-452-00115-05150	PART-TIME SALARIES	21,608	16,406	-	-	-
01-452-00130-00000	SALARIES--FULL TIME	73,203	76,985	79,743	83,507	83,507
01-452-00158-00000	GROUP LIFE INSURANCE	162	158	168	181	181
01-452-00159-00000	GROUP DISABILITY INS	728	711	732	1,277	1,277
01-452-00180-00000	SALARIES - OVERTIME	349	138	-	400	400
01-452-00191-00000	UNIFORM ALLOWANCE	237	258	300	500	500
01-452-00192-00000	FICA/MEDICARE	8,289	7,900	9,309	9,793	9,793
01-452-00196-00000	GROUP HOSPITAL INSURANCE	17,601	20,382	25,208	26,721	26,721
01-452-00198-00000	GROUP DENTAL INSURANCE	1,010	1,084	1,039	1,039	1,039
01-452-00199-00000	GROUP VISION INSURANCE	179	171	171	171	171
	Salaries, Wages, & Benefits	*133,633*	*133,335*	*158,620*	*161,565*	*161,565*
01-452-00210-00000	OFFICE SUPPLIES	496	357	500	500	500
01-452-00215-00000	POSTAGE	333	682	800	700	700
01-452-00220-00000	OPERATING SUPPLIES	2,918	2,762	4,120	5,400	5,400
01-452-00250-00000	MAINTENANCE SUPPLIES	401	1,050	1,075	1,525	1,525
01-452-00321-00000	TELEPHONE	-	-	432	480	480
01-452-00331-00000	TRAVEL EXPENSES	617	910	1,500	1,500	1,500
01-452-00341-00000	ADVERTISING	960	569	1,000	1,500	1,500
01-452-00342-00000	PRINTING	3,039	2,641	3,000	3,000	3,000
01-452-00343-00000	PHOTOCOPY	87	30	100	100	100
01-452-00394-00000	OTHER SERVICE FEES	48,273	45,405	36,832	38,962	38,962
01-452-00420-00000	DUES & SUBSCRIPTIONS	340	340	450	375	375
01-452-00461-00000	TRAINING	820	820	970	1,255	1,255
	Supplies, Services & Utilities	*58,285*	*55,568*	*50,779*	*55,297*	*55,297*
452	**Total Recreation Services**	**191,918**	**188,903**	**209,399**	**216,862**	**216,862**
453	**Swimming Pool**					
01-453-00115-00000	SALARIES--PART TIME	54,115	63,591	73,584	73,929	73,929
01-453-00130-00000	SALARIES--FULL TIME	4,881	5,081	5,204	5,307	5,307

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
01-453-00158-00000	GROUP LIFE INSURANCE	10	10	10	10	10
01-453-00159-00000	GROUP DISABILITY INS	45	47	49	67	67
01-453-00180-00000	SALARIES--OVER TIME	224	-	-	-	-
01-453-00191-00000	UNIFORM ALLOWANCE	289	568	475	500	500
01-453-00192-00000	FICA/MEDICARE	4,526	5,248	6,027	6,162	6,162
01-453-00196-00000	GROUP HOSPITAL INSURANCE	1,564	1,535	1,716	1,819	1,819
01-453-00198-00000	GROUP DENTAL INSURANCE	79	89	85	85	85
01-453-00199-00000	GROUP VISION INSURANCE	9	9	9	9	9
	Salaries, Wages, & Benefits	*65,742*	*76,177*	*87,159*	*87,888*	*87,888*
01-453-00210-00000	OFFICE SUPPLIES	30	98	265	265	265
01-453-00220-00000	OPERATING SUPPLIES	788	3,014	2,500	2,850	2,850
01-453-00220-SPONS	Operating Supplies	618	520	500	500	500
01-453-00222-00000	CHEMICALS	16,511	15,427	19,435	17,252	17,252
01-453-00226-00000	CLEANING SUPPLIES	428	213	700	700	700
01-453-00229-00000	ITEMS FOR RESALE	12,443	11,796	14,000	14,000	14,000
01-453-00250-00000	MAINTENANCE SUPPLIES	662	855	800	800	800
01-453-00260-00000	SMALL TOOLS & EQUIPMENT	832	1,186	700	700	700
01-453-00321-00000	TELEPHONE	2,163	2,813	2,532	2,800	2,800
01-453-00331-00000	TRAVEL EXPENSES	78	54	50	50	50
01-453-00341-00000	ADVERTISING	959	752	1,000	1,000	1,000
01-453-00342-00000	PRINTING	20	73	80	80	80
01-453-00361-00000	ELECTRICITY	8,812	7,054	10,000	11,000	11,000
01-453-00362-00000	NATURAL GAS	431	346	400	400	400
01-453-00364-00000	SEWER	6,084	9,118	8,000	8,000	8,000
01-453-00365-00000	SOLID WASTE	992	707	1,000	1,000	1,000
01-453-00366-00000	WATER	4,644	7,421	6,400	6,500	6,500
01-453-00371-00000	MAINTENANCE-LAND	-	-	75	600	600
01-453-00373-00000	MAINTENANCE-BUILDINGS	3,824	983	4,825	9,000	9,000
01-453-00374-00000	MAINTENANCE-EQUIPMENT	180	314	350	415	415
01-453-00384-00000	RENTAL-EQUIPMENT	15	28	110	110	110
01-453-00394-00000	OTHER SERVICE FEES	4,664	3,959	4,200	4,450	4,450
01-453-00421-00000	LICENSES & PERMITS	417	117	117	120	120
01-453-00461-00000	TRAINING	400	211	825	1,200	1,200
	Supplies, Services & Utilities	*65,996*	*67,058*	*78,864*	*83,792*	*83,792*
453	**Total Swimming Pool**	**131,738**	**143,235**	**166,023**	**171,680**	**171,680**
454	**Parks Maintenance**					
01-454-00115-00000	SALARIES--PART TIME	-	9,470	5,740	5,880	5,880
01-454-00130-00000	SALARIES--FULL TIME	137,347	130,878	143,874	161,983	161,983
01-454-00158-00000	GROUP LIFE INSURANCE	281	293	288	380	380
01-454-00159-00000	GROUP DISABILITY INS	1,261	1,262	1,373	2,688	2,688
01-454-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,745	619	4,720	636	636
01-454-00180-00000	SALARIES--OVER TIME	3,022	6,355	6,771	6,851	6,851
01-454-00191-00000	UNIFORM ALLOWANCE	448	484	700	800	800
01-454-00192-00000	FICA/MEDICARE	10,678	11,083	11,963	13,392	13,392
01-454-00196-00000	GROUP HOSPITAL INSURANCE	45,342	45,561	47,988	49,245	49,245
01-454-00198-00000	GROUP DENTAL INSURANCE	2,269	2,851	2,313	1,672	1,672
01-454-00199-00000	GROUP VISION INSURANCE	323	348	306	360	360
	Salaries, Wages, & Benefits	*202,716*	*209,204*	*226,036*	*243,887*	*243,887*
01-454-00220-00000	OPERATING SUPPLIES	1,736	1,946	4,100	4,100	4,100
01-454-00226-00000	CLEANING SUPPLIES	282	-	200	200	200
01-454-00231-00000	VEHICLE FUEL & OIL	3,851	3,101	6,000	6,000	6,000
01-454-00249-00000	VEHICLE SUPPLIES	3,294	2,365	3,200	3,300	3,300
01-454-00250-00000	MAINTENANCE SUPPLIES	13,241	13,953	14,305	14,105	14,105
01-454-00260-00000	SMALL TOOLS & EQUIPMENT	411	410	1,640	1,640	1,640
01-454-00317-00000	PEST CONTROL	340	113	690	690	690
01-454-00321-00000	TELEPHONE	4,669	5,800	4,880	5,800	5,800
01-454-00331-00000	TRAVEL EXPENSES	-	-	50	50	50

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
01-454-00361-00000	ELECTRICITY	10,807	12,729	11,230	11,530	11,530
01-454-00362-00000	NATURAL GAS	6,023	7,583	7,500	7,500	7,500
01-454-00364-00000	SEWER	12,496	14,467	13,500	14,120	14,120
01-454-00365-00000	SOLID WASTE	4,866	4,801	5,366	5,636	5,636
01-454-00366-00000	WATER	14,681	17,127	16,000	16,332	16,332
01-454-00367-00000	STORMWATER FEE	-	-	-	2,856	2,856
01-454-00371-00000	MAINTENANCE-LAND	54,566	54,809	65,740	61,540	61,540
01-454-00372-00000	MAINTENANCE-VEHICLES	328	487	1,700	1,700	1,700
01-454-00373-00000	MAINTENANCE-BUILDINGS	17,513	12,730	8,000	15,090	15,090
01-454-00374-00000	MAINTENANCE-EQUIPMENT	631	609	1,105	1,185	1,185
01-454-00384-00000	RENTAL-EQUIPMENT	2,364	3,334	5,488	5,488	5,488
01-454-00394-00000	OTHER SERVICE FEES	352	751	650	750	750
01-454-00420-00000	DUES & SUBSCRIPTIONS	-	-	220	220	220
01-454-00421-00000	LICENSES & PERMITS	84	10	100	100	100
01-454-00440-00000	LAUNDRY SERVICE	1,375	1,240	1,700	1,700	1,700
01-454-00461-00000	TRAINING	20	110	100	600	600
	Supplies, Services & Utilities	*153,929*	*158,476*	*173,464*	*182,232*	*182,232*
01-454-00730-0AMPH	BUILDINGS - AMPH	-	(81)	-	-	-
	Capital Expenditures	*-*	*(81)*	*-*	*-*	*-*
454	**Total Parks Maintenance**	**356,646**	**367,599**	**399,500**	**426,119**	**426,119**
455	**Shade Tree Program**					
01-455-00371-00000	MAINTENANCE-LAND	6,783	8,170	7,000	17,000	17,000
	Supplies, Services & Utilities	*6,783*	*8,170*	*7,000*	*17,000*	*17,000*
455	**Total Shade Tree Program**	**6,783**	**8,170**	**7,000**	**17,000**	**17,000**
458	**Community Center**					
01-458-00115-00000	SALARIES--PART TIME	15,935	16,539	16,370	16,779	16,779
01-458-00191-00000	UNIFORM ALLOWANCE	88	94	100	100	100
01-458-00192-00000	FICA/MEDICARE	1,219	1,266	1,252	1,500	1,500
	Salaries, Wages, & Benefits	*17,242*	*17,899*	*17,722*	*18,379*	*18,379*
01-458-00220-00000	OPERATING SUPPLIES	1,805	2,087	2,050	2,100	2,100
01-458-00226-00000	CLEANING SUPPLIES	503	494	550	575	575
01-458-00250-00000	MAINTENANCE SUPPLIES	1,207	1,091	2,000	2,000	2,000
01-458-00260-00000	SMALL TOOLS & EQUIPMENT	-	1,066	1,000	1,000	1,000
01-458-00317-00000	PEST CONTROL SERVICES	540	540	800	800	800
01-458-00318-00000	COMPUTER SERVICES	395	-	395	605	605
01-458-00321-00000	TELEPHONE	941	990	940	1,360	1,360
01-458-00361-00000	ELECTRICITY	8,766	10,378	11,140	11,140	11,140
01-458-00362-00000	NATURAL GAS	13,699	17,137	18,000	18,000	18,000
01-458-00364-00000	SEWER	803	1,372	1,150	1,380	1,380
01-458-00365-00000	SOLID WASTE	2,358	1,822	2,503	2,628	2,628
01-458-00366-00000	WATER	640	1,063	900	1,000	1,000
01-458-00367-00000	STORMWATER FEE	-	-	-	2,604	2,604
01-458-00371-00000	MAINTENANCE-LAND	-	-	1,500	1,500	1,500
01-458-00373-00000	MAINTENANCE-BUILDINGS	17,978	6,420	17,520	16,600	16,600
01-458-00374-00000	MAINTENANCE-EQUIPMENT	8,274	6,197	7,660	7,660	7,660
01-458-00384-00000	RENTAL-EQUIPMENT	15	28	50	50	50
01-458-00394-00000	OTHER SERVICE FEES	14,430	15,951	14,535	22,106	22,106
01-458-00421-00000	LICENSES & PERMITS	409	218	300	300	300
01-458-00440-00000	LAUNDRY SERVICE	152	142	160	160	160
	Supplies, Services & Utilities	*72,915*	*66,997*	*83,153*	*93,568*	*93,568*
458	**Total Community Center**	**90,157**	**84,896**	**100,875**	**111,947**	**111,947**
TOTAL DEPARTMENT OF PARKS & RECREATION:		**974,715**	**1,003,732**	**1,101,312**	**1,155,224**	**1,155,224**

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
GENERAL FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
446	**Stormwater**					
01-446-00130-00000	SALARIES--FULL TIME	67,116	63,498	-	-	-
01-446-00158-00000	GROUP LIFE INSURANCE	32	126	-	-	-
01-446-00159-00000	GROUP DISABILITY INS	218	577	-	-	-
01-446-00177-00000	EXCESS SICK LEAVE PAYMENTS	870	608	-	-	-
01-446-00180-00000	SALARIES--OVER TIME	705	741	-	-	-
01-446-00191-00000	UNIFORM ALLOWANCE	348	909	-	-	-
01-446-00192-00000	FICA/MEDICARE	5,187	4,894	-	-	-
01-446-00196-00000	GROUP HOSPITAL INSURANCE	19,095	20,831	-	-	-
01-446-00198-00000	GROUP DENTAL INSURANCE	797	1,018	-	-	-
01-446-00199-00000	GROUP VISION INSURANCE	112	33	-	-	-
	Salaries, Wages, & Benefits	*94,481*	*93,235*	-	-	-
01-446-00210-00000	OFFICE SUPPLIES	66	185	-	-	-
01-446-00220-00000	OPERATING SUPPLIES	949	1,040	-	-	-
01-446-00226-00000	CLEANING SUPPLIES	-	676	-	-	-
01-446-00231-00000	VEHICLE FUEL & OIL	2,064	3,273	-	-	-
01-446-00249-00000	VEHICLE SUPPLIES	27	5,334	-	-	-
01-446-00250-00000	MAINTENANCE SUPPLIES	9,603	21,410	-	-	-
01-446-00260-00000	SMALL TOOLS & EQUIPMENT	-	3,986	-	-	-
01-446-00313-00000	ENGINEERING SERVICES	2,072	-	-	-	-
01-446-00317-00000	PEST CONTROL SERVICES	-	93	-	-	-
01-446-00318-00000	COMPUTER SERVICES	-	3,078	-	-	-
01-446-00321-00000	TELEPHONE	-	1,113	-	-	-
01-446-00342-00000	PRINTING	40	40	-	-	-
01-446-00361-00000	ELECTRICITY	-	2,759	-	-	-
01-446-00362-00000	NATURAL GAS	-	2,439	-	-	-
01-446-00364-00000	SEWER	-	230	-	-	-
01-446-00365-00000	SOLID WASTE	-	638	-	-	-
01-446-00366-00000	WATER	-	239	-	-	-
01-446-00372-00000	MAINTENANCE-VEHICLES	1,494	2,393	-	-	-
01-446-00373-00000	MAINTENANCE-BUILDINGS	-	345	-	-	-
01-446-00374-00000	MAINTENANCE-EQUIPMENT	-	1,983	-	-	-
01-446-00394-00000	OTHER SERVICE FEES	684	2,570	-	-	-
01-446-00420-00000	DUES & SUBSCRIPTIONS	49	609	-	-	-
01-446-00421-00000	LICENSES & PERMITS	500	640	-	-	-
01-446-00440-00000	LAUNDRY SERVICE	-	1,622	-	-	-
01-446-00461-00000	TRAINING	60	(33)	-	-	-
	Supplies, Services & Utilities	*17,608*	*56,662*	-	-	-
446	**Total Stormwater**	**112,089**	**149,897**	**-**	**-**	**-**
TOTAL GENERAL FUND EXPENDITURES		**18,884,704**	**11,531,452**	**12,639,672**	**13,351,824**	**13,351,824**
General Fund Revenue Total		**18,807,057**	**12,920,947**	**12,639,672**	**13,351,824**	**13,351,824**
General Fund Expense Total		**18,884,704**	**11,531,452**	**12,639,672**	**13,351,824**	**13,351,824**
General Fund Gain/(Loss) from Operation		**(77,648)**	**1,389,496**	**-**	**-**	**-**

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
06	**WATER FUND**					
WATER FUND REVENUE						
000	**Interest & Rents**					
06-000-34110-00000	INTEREST INCOME-SAVINGS	(18,581)	(20,130)	(6,000)	(18,581)	(18,581)
06-000-34140-00000	INTEREST INCOME - PLGIT	(3,483)	(53,612)	(20,000)	(53,500)	(53,500)
06-000-34141-00000	INTEREST - INVESTMENT	(3,317)	(3,674)	(3,500)	(3,500)	(3,500)
06-000-34141-GOB17	Water GOB Series 17	(2,716)	(63,540)	-	-	-
06-000-37895-00000	CELL TOWER SPACE RENTAL	(157,044)	(157,079)	(150,000)	(108,000)	(108,000)
	Total Interest & Rents	**(185,141)**	**(298,035)**	**(179,500)**	**(183,581)**	**(183,581)**
000	**Charges for Services**					
06-000-37810-00000	METERED WATER SALES	(3,728,712)	(3,978,244)	(3,977,492)	(4,119,073)	(4,119,073)
06-000-37870-00000	SALES TO TOWNSHIPS	(47,863)	(28,829)	(60,000)	(30,000)	(30,000)
	Total Charges for Services	**(3,776,575)**	**(4,007,073)**	**(4,037,492)**	**(4,149,073)**	**(4,149,073)**
000	**Other Revenue**					
06-000-37880-00000	WATER CAPACITY TAP FEE	(248,011)	(110,001)	(147,300)	(160,000)	(160,000)
06-000-37890-00000	OTHER SERVICE REVENUE	(12,082)	(11,728)	(9,800)	(9,800)	(9,800)
06-000-37891-00000	SALES OF WATER METERS	(19,177)	(16,248)	(16,600)	(16,200)	(16,200)
06-000-38010-00000	MISCELLANEOUS REVENUE	(365)	(12,221)	(4,000)	-	-
06-000-38012-00000	NET APPR. (DEPR) IN MV	1,302	(249)	-	-	-
06-000-38196-00000	HEALTH INSURANCE COPAY	(5,099)	(5,704)	(6,300)	(11,172)	(11,172)
06-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(43,113)	(38,665)	(44,700)	(5,231)	(5,231)
06-000-39110-00000	SALE OF PROPERTY	(2,145)	(7,358)	(3,100)	(3,100)	(3,100)
06-000-39120-00000	REIMBURSEMENTS	(714,918)	(227)	(15,000)	(7,800)	(7,800)
06-000-39213-00000	WATER AUTHORITY TRANSFER	(193,030)	(212,664)	(140,000)	(140,000)	(140,000)
	Total Other Revenue	**(1,236,638)**	**(415,065)**	**(386,800)**	**(353,303)**	**(353,303)**
000	**Transfers In**					
06-000-39201-00000	TRANSFER FROM GENERAL FUND	-	(2,427)	-	-	-
06-000-39208-00000	TRANSFER FROM SEWER FUND	(20,083)	(12,934)	(19,338)	(26,505)	(26,505)
06-000-39232-00000	TRANSFER FROM PARKING FUND	-	(8,063)	-	-	-
	Total Transfers In	**(20,083)**	**(23,424)**	**(19,338)**	**(26,505)**	**(26,505)**
000	**Other Sources**					
06-000-39310-00000	PROCEEDS FROM BOND ISSUE	-	-	-	(441,727)	(441,727)
06-000-39990-00000	FUND BALANCE	-	-	(2,867,689)	(3,123,886)	(3,123,886)
	Total Other Sources	**-**	**-**	**(2,867,689)**	**(3,565,613)**	**(3,565,613)**
TOTAL WATER FUND REVENUE:		***(5,218,436)***	***(4,743,596)***	***(7,490,819)***	***(8,278,075)***	***(8,278,075)***
WATER FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
486	***Property & Casualty Insurance***					
06-486-00351-00000	DIRECT PROPERTY	17,363	21,605	22,025	22,025	22,025
06-486-00352-00000	COMP GEN LIABILITY	8,640	9,706	9,215	10,000	10,000
06-486-00353-00000	AUTOMOBILE LIABILITY	3,819	2,777	4,683	4,700	4,700
06-486-00354-00000	PUBLIC OFFICIALS' LIAB	5,695	6,300	5,810	6,500	6,500
	Supplies, Services & Utilities	*35,516*	*40,388*	*41,733*	*43,225*	*43,225*
486	**Total Insurance Premiums**	**35,516**	**40,388**	**41,733**	**43,225**	**43,225**
TOTAL DEPARTMENT OF ADMINISTRATION:		**35,516**	**40,388**	**41,733**	**43,225**	**43,225**
WATER FUND EXPENDITURES - DEPARTMENT OF FINANCE						

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
402	**Water Billing & Collection**					
06-402-00115-00000	SALARIES--PART TIME	13	-	-	-	-
06-402-00130-00000	SALARIES--FULL TIME	23,442	64,289	27,924	16,704	16,704
06-402-00158-00000	GROUP LIFE INSURANCE	69	54	48	40	40
06-402-00159-00000	GROUP DISABILITY INS	313	263	259	278	278
06-402-00167-00000	WELLNESS	-	-	200	67	67
06-402-00177-00000	EXCESS SICK LEAVE PAYMENTS	469	458	-	-	-
06-402-00180-00000	SALARIES--OVER TIME	-	653	-	-	-
06-402-00191-00000	UNIFORM ALLOWANCE	-	24	-	-	-
06-402-00192-00000	FICA/MEDICARE	2,505	2,486	2,136	1,478	1,478
06-402-00196-00000	GROUP HOSPITAL INSURANCE	8,545	8,031	8,105	4,934	4,934
06-402-00198-00000	GROUP DENTAL INSURANCE	518	473	515	162	162
06-402-00199-00000	GROUP VISION INSURANCE	120	95	75	38	38
	Salaries, Wages, & Benefits	*35,994*	*76,826*	*39,262*	*23,701*	*23,701*
06-402-00210-00000	OFFICE SUPPLIES	66	12	100	50	50
06-402-00215-00000	POSTAGE	6,960	7,045	4,800	4,800	4,800
06-402-00220-00000	OPERATING SUPPLIES	-	210	50	50	50
06-402-00260-00000	SMALL TOOLS & EQUIPMENT	-	345	100	100	100
06-402-00312-00000	MGMT CONSULTING SERVICES	35,220	17,411	-	-	-
06-402-00318-00000	COMPUTER SERVICES	160	-	300	300	300
06-402-00321-00000	TELEPHONE	176	357	140	150	150
06-402-00331-00000	TRAVEL EXPENSES	-	-	25	-	-
06-402-00342-00000	PRINTING	1,955	2,275	1,470	1,470	1,470
06-402-00343-00000	PHOTOCOPY	176	143	350	350	350
06-402-00372-00000	MAINTENANCE-VEHICLES	-	395	-	-	-
06-402-00374-00000	MAINTENANCE-EQUIPMENT	1,976	2,220	1,850	750	750
06-402-00394-00000	OTHER SERVICE FEES	-	1,925	1,500	1,824	1,824
06-402-00399-00000	ADMIN. -(AUDITOR ACCT.)	71,531	-	-	-	-
06-402-00430-00000	SALES TAX - WATER METERS	861	1,101	2,000	2,000	2,000
06-402-00461-00000	TRAINING	-	-	100	2,375	2,375
	Supplies, Services & Utilities	*119,082*	*33,439*	*12,785*	*14,219*	*14,219*
06-402-00730-00000	BUILDINGS	-	-	-	67,000	67,000
06-402-00740-00000	MACHINERY & EQUIPMENT	-	-	-	111,900	111,900
06-402-00740-17006	MACHINERY & EQUIPMENT	2,270	-	-	-	-
06-402-00740-17016	MACHINERY & EQUIPMENT	-	-	144,986	-	-
06-402-00740-17018	MACHINERY & EQUIPMENT	-	-	89,333	-	-
	Capital Expenditures	*2,270*	*-*	*234,319*	*178,900*	*178,900*
402	**Total Water Billing & Collection**	**157,346**	**110,265**	**286,366**	**216,820**	**216,820**
472	**Debt Service**					
06-471-47120-00000	DEBT SERVICE PRINCIPAL	-	(1)	605,287	669,820	669,820
06-472-47220-00000	DEBT SERVICE INTEREST	168,115	286,321	345,780	479,065	479,065
06-472-47305-00000	NOTE ISSUE COSTS	106,897	-	-	-	-
	Debt Service	*275,012*	*286,320*	*951,067*	*1,148,885*	*1,148,885*
472	**Total Debt Service**	**275,012**	**286,320**	**951,067**	**1,148,885**	**1,148,885**
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	2,901	770	6,000	6,000	6,000
	Supplies, Services & Utilities	*2,901*	*770*	*8,850*	*8,850*	*8,850*
481	**Total Water Authority**	**2,901**	**770**	**8,850**	**8,850**	**8,850**

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
488	**Unallocated Employee Benefits**					
06-487-00196-00000	GROUP HOSPITAL INSURANCE	145	159	-	200	200
06-488-00195-00000	WORKERS' COMPENSATION	43,280	40,805	34,557	34,557	34,557
	Salaries, Wages, & Benefits	*43,425*	*40,964*	*34,557*	*34,757*	*34,757*
488	**Total Unallocated Employee Benefits**	**43,425**	**40,964**	**34,557**	**34,757**	**34,757**
492	**Transfers Out**					
06-492-49201-00000	TRANSFER TO GENERAL FUND	969,700	985,892	855,612	581,337	581,337
	Transfers Out	*969,700*	*985,892*	*855,612*	*581,337*	*581,337*
492	**Total Transfers Out**	**969,700**	**985,892**	**855,612**	**581,337**	**581,337**
TOTAL DEPARTMENT OF FINANCE:		**1,448,383**	**1,424,211**	**2,136,452**	**1,990,649**	**1,990,649**
WATER FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
449	**Water Lines Maintenance**					
06-449-00130-00000	SALARIES--FULL TIME	253,982	240,859	202,535	225,120	225,120
06-449-00158-00000	GROUP LIFE INSURANCE	521	502	528	427	427
06-449-00159-00000	GROUP DISABILITY INS	2,425	2,312	1,268	3,017	3,017
06-449-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,478	2,429	3,836	1,897	1,897
06-449-00180-00000	SALARIES--OVER TIME	9,753	9,582	6,222	6,250	6,250
06-449-00191-00000	UNIFORM ALLOWANCE	1,967	1,360	1,202	1,190	1,190
06-449-00192-00000	FICA/MEDICARE	21,358	19,831	16,025	17,698	17,698
06-449-00196-00000	GROUP HOSPITAL INSURANCE	93,699	81,031	70,951	90,629	90,629
06-449-00198-00000	GROUP DENTAL INSURANCE	3,667	3,826	2,672	2,713	2,713
06-449-00199-00000	GROUP VISION INSURANCE	560	494	364	389	389
	Salaries, Wages, & Benefits	*391,412*	*362,226*	*305,603*	*349,330*	*349,330*
06-449-00210-00000	OFFICE SUPPLIES	139	193	250	250	250
06-449-00220-00000	OPERATING SUPPLIES	42,040	60,439	19,870	28,120	28,120
06-449-00226-00000	CLEANING SUPPLIES	865	750	585	440	440
06-449-00231-00000	VEHICLE FUEL & OIL	8,570	12,117	15,000	20,000	20,000
06-449-00249-00000	VEHICLE SUPPLIES	11,623	6,099	14,670	12,200	12,200
06-449-00250-00000	MAINTENANCE SUPPLIES	6,451	17,214	8,085	7,625	7,625
06-449-00260-00000	SMALL TOOLS & EQUIPMENT	7,553	4,693	6,145	3,200	3,200
06-449-00317-00000	PEST CONTROL SERVICES	124	93	270	200	200
06-449-00318-00000	COMPUTER SERVICES	-	660	500	4,000	4,000
06-449-00321-00000	TELEPHONE	3,257	2,930	3,500	2,500	2,500
06-449-00327-00000	RADIO MAINTENANCE	-	-	500	385	385
06-449-00331-00000	TRAVEL EXPENSES	-	-	500	500	500
06-449-00343-00000	PHOTOCOPY	19	-	150	100	100
06-449-00361-00000	ELECTRICITY	3,742	3,116	4,335	3,250	3,250
06-449-00362-00000	NATURAL GAS	2,487	2,439	3,500	2,625	2,625
06-449-00364-00000	SEWER	270	230	360	270	270
06-449-00365-00000	SOLID WASTE	680	463	600	450	450
06-449-00366-00000	WATER	307	239	350	265	265
06-449-00372-00000	MAINTENANCE-VEHICLES	13,442	2,447	4,000	5,000	5,000
06-449-00373-00000	MAINTENANCE-BUILDINGS	2,461	345	5,700	5,595	5,595
06-449-00374-00000	MAINTENANCE-EQUIPMENT	2,918	3,147	8,633	2,800	2,800
06-449-00384-00000	RENTAL-EQUIPMENT	273	-	350	360	360
06-449-00394-00000	OTHER SERVICE FEES	3,896	7,824	9,835	7,690	7,690
06-449-00420-00000	DUES & SUBSCRIPTIONS	1,310	674	810	500	500
06-449-00421-00000	LICENSES & PERMITS	2,083	2,030	2,700	3,000	3,000
06-449-00440-00000	LAUNDRY SERVICE	2,348	1,667	1,970	1,500	1,500
06-449-00461-00000	TRAINING	290	393	500	500	500
	Supplies, Services & Utilities	*117,149*	*130,202*	*113,668*	*113,325*	*113,325*

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
06-449-00720-17036	IMPROVEMENTS	-	-	2,810,871	2,810,871	2,810,871
06-449-00730-00000	BUILDINGS	-	-	-	12,500	12,500
06-449-00740-00000	MACHINERY & EQUIPMENT	-	-	-	220,000	220,000
06-449-00740-17019	MACHINERY & EQUIPMENT	4,075	-	-	-	-
06-449-00740-19007	MACHINERY & EQUIPMENT	-	-	2,203	-	-
06-449-00740-19008	MACHINERY & EQUIPMENT	-	-	14,667	-	-
06-449-00760-00000	VEHICLES	1,374	-	-	31,667	31,667
	Capital Expenditures	*5,449*	*-*	*2,827,741*	*3,075,038*	*3,075,038*
449	**Total Water Lines Maintenance**	**514,010**	**492,429**	**3,247,012**	**3,537,693**	**3,537,693**
450	**Water Meter Maintenance**					
06-450-00130-00000	SALARIES--FULL TIME	9,359	8,943	10,930	16,375	16,375
06-450-00158-00000	GROUP LIFE INSURANCE	30	23	34	48	48
06-450-00159-00000	GROUP DISABILITY INS	133	118	91	336	336
06-450-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	405	-	-
06-450-00180-00000	SALARIES--OVER TIME	139	474	400	400	400
06-450-00192-00000	FICA/MEDICARE	717	711	867	1,253	1,253
06-450-00196-00000	GROUP HOSPITAL INSURANCE	3,244	3,877	4,334	14,968	14,968
06-450-00198-00000	GROUP DENTAL INSURANCE	180	225	215	425	425
06-450-00199-00000	GROUP VISION INSURANCE	19	6	23	45	45
	Salaries, Wages, & Benefits	*13,821*	*14,376*	*17,299*	*33,850*	*33,850*
06-450-00210-00000	OFFICE SUPPLIES	-	5	40	100	100
06-450-00220-00000	OPERATING SUPPLIES	18,519	17,551	15,000	12,000	12,000
06-450-00231-00000	VEHICLE FUEL & OIL	327	621	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	29	22	700	1,000	1,000
06-450-00321-00000	TELEPHONE	1,760	857	900	900	900
06-450-00331-00000	TRAVEL EXPENSES	-	-	-	300	300
06-450-00364-00000	SEWER	562	580	600	600	600
06-450-00366-00000	WATER	615	638	600	600	600
06-450-00372-00000	MAINTENANCE-VEHICLES	46	-	350	400	400
06-450-00461-00000	TRAINING	-	-	450	250	250
	Supplies, Services & Utilities	*22,480*	*20,274*	*21,140*	*18,650*	*18,650*
450	**Total Water Meter Maintenance**	**36,300**	**34,650**	**38,439**	**52,500**	**52,500**
44L	**Water Lab**					
06-44L-00130-00000	SALARIES--FULL TIME	72,432	75,158	77,735	79,423	79,423
06-44L-00158-00000	GROUP LIFE INSURANCE	134	134	144	119	119
06-44l-00159-00000	GROUP DISABILITY INS	671	696	711	840	840
06-44L-00177-00000	EXCESS SICK LEAVE PAYMENTS	731	746	2,890	766	766
06-44L-00180-00000	SALARIES--OVER TIME	32	-	1,060	1,100	1,100
06-44L-00191-00000	UNIFORM ALLOWANCE	225	375	450	450	450
06-44L-00192-00000	FICA/MEDICARE	5,606	5,812	6,028	6,076	6,076
06-44L-00196-00000	GROUP HOSPITAL INSURANCE	26,402	26,103	28,250	18,187	18,187
06-44L-00198-00000	GROUP DENTAL INSURANCE	948	1,114	1,062	1,062	1,062
06-44L-00199-00000	GROUP VISION INSURANCE	113	113	113	113	113
	Salaries, Wages, & Benefits	*107,294*	*110,250*	*118,443*	*108,136*	*108,136*
06-44L-00210-00000	OFFICE SUPPLIES	259	260	267	278	278
06-44L-00215-00000	POSTAGE	2,432	28	198	142	142
06-44L-00220-00000	OPERATING SUPPLIES	(372)	701	225	253	253
06-44L-00222-00000	CHEMICALS	4,805	5,141	5,526	5,770	5,770
06-44L-00225-00000	LAB SUPPLIES	2,401	3,754	4,539	4,731	4,731
06-44L-00226-00000	CLEANING SUPPLIES	167	278	320	307	307
06-44L-00231-00000	VEHICLE FUEL & OIL	307	228	343	408	408
06-44L-00249-00000	VEHICLE SUPPLIES	18	-	150	186	186

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
06-44L-00260-00000	SMALL TOOLS & EQUIPMENT	3,664	3,398	4,078	4,422	4,422
06-44L-00316-00000	LABORATORY TEST SERVICES	13,791	11,591	19,669	13,744	13,744
06-44L-00318-00000	COMPUTER SERVICES	787	858	858	1,000	1,000
06-44L-00321-00000	TELEPHONE	240	297	324	341	341
06-44L-00327-00000	RADIO MAINTENANCE	141	-	1,250	1,000	1,000
06-44L-00331-00000	TRAVEL EXPENSES	149	52	415	441	441
06-44L-00341-00000	ADVERTISING	3,520	1,358	1,480	1,300	1,300
06-44L-00343-00000	PHOTOCOPY	59	47	90	120	120
06-44L-00372-00000	MAINTENANCE-VEHICLES	-	304	400	440	440
06-44L-00373-00000	MAINTENANCE-BUILDINGS	1,792	176	5,000	5,000	5,000
06-44L-00374-00000	MAINTENANCE-EQUIPMENT	2,959	1,974	2,411	2,488	2,488
06-44L-00420-00000	DUES & SUBSCRIPTIONS	900	886	1,014	1,044	1,044
06-44L-00421-00000	LICENSES & PERMITS	1,000	1,000	1,450	1,450	1,450
06-44L-00440-00000	LAUNDRY SERVICE	393	390	412	427	427
06-44L-00461-00000	TRAINING	162	549	736	915	915
	Supplies, Services & Utilities	*39,573*	*33,268*	*51,155*	*46,207*	*46,207*
44L	**Total Water Lab**	**146,867**	**143,518**	**169,598**	**154,343**	**154,343**
44P	**Water Treatment Plant**					
06-44P-00130-00000	SALARIES--FULL TIME	435,470	444,867	458,426	427,069	427,069
06-44P-00158-00000	GROUP LIFE INSURANCE	767	768	888	713	713
06-44p-00159-00000	GROUP DISABILITY INS	3,840	4,021	4,115	5,040	5,040
06-44P-00167-00000	EAP SERVICES	-	177	-	-	-
06-44P-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,661	1,846	6,453	1,896	1,896
06-44P-00180-00000	SALARIES--OVER TIME	80,471	60,373	50,650	49,805	49,805
06-44P-00191-00000	UNIFORM ALLOWANCE	1,059	1,353	2,145	2,145	2,145
06-44P-00192-00000	FICA/MEDICARE	39,662	38,670	38,945	38,671	38,671
06-44P-00196-00000	GROUP HOSPITAL INSURANCE	107,823	113,797	134,201	120,168	120,168
06-44P-00198-00000	GROUP DENTAL INSURANCE	5,526	6,472	6,220	5,220	5,220
06-44P-00199-00000	GROUP VISION INSURANCE	780	743	720	675	675
	Salaries, Wages, & Benefits	*679,060*	*673,086*	*702,763*	*651,402*	*651,402*
06-44P-00210-00000	OFFICE SUPPLIES	836	634	600	425	425
06-44P-00215-00000	POSTAGE	591	47	200	200	200
06-44P-00220-00000	OPERATING SUPPLIES	18,193	(1,144)	3,600	3,300	3,300
06-44P-00222-00000	CHEMICALS	141,265	182,249	183,580	195,950	195,950
06-44P-00225-00000	LAB SUPPLIES	4,282	7,786	8,650	8,650	8,650
06-44P-00226-00000	CLEANING SUPPLIES	-	631	1,000	1,000	1,000
06-44P-00231-00000	VEHICLE FUEL & OIL	2,917	3,238	5,062	4,793	4,793
06-44P-00249-00000	VEHICLE SUPPLIES	1,859	2,485	2,000	1,200	1,200
06-44P-00250-00000	MAINTENANCE SUPPLIES	12,713	18,462	25,500	25,000	25,000
06-44P-00260-00000	SMALL TOOLS & EQUIPMENT	10,136	14,287	10,000	2,500	2,500
06-44P-00313-00000	ENGINEERING SERVICES	9,901	3,959	30,000	30,000	30,000
06-44P-00318-00000	COMPUTER SERVICES	-	8,395	10,000	10,000	10,000
06-44P-00321-00000	TELEPHONE	5,001	5,017	5,000	5,000	5,000
06-44P-00331-00000	TRAVEL EXPENSES	-	567	1,600	1,600	1,600
06-44P-00343-00000	PHOTOCOPY	1,330	1,023	1,500	1,000	1,000
06-44P-00361-00000	ELECTRICITY	137,014	173,058	135,000	130,000	130,000
06-44P-00362-00000	NATURAL GAS	26,109	22,524	25,000	20,000	20,000
06-44P-00364-00000	SEWER	390	531	400	400	400
06-44P-00365-00000	SOLID WASTE	58,424	85,083	67,000	75,000	75,000
06-44P-00366-00000	EMERGENCY WATER CHARGE	13,274	-	-	-	-
06-44P-00371-00000	MAINTENANCE-LAND	17,976	9,722	29,000	20,000	20,000
06-44P-00372-00000	MAINTENANCE-VEHICLES	149	64	2,000	2,000	2,000
06-44P-00373-00000	MAINTENANCE-BUILDINGS	25,639	9,135	12,500	12,500	12,500
06-44P-00374-00000	MAINTENANCE-EQUIPMENT	64,834	49,543	50,000	50,000	50,000
06-44P-00394-00000	OTHER SERVICE FEES	-	-	-	16,040	16,040
06-44P-00420-00000	DUES & SUBSCRIPTIONS	2,675	526	1,630	1,630	1,630
06-44P-00421-00000	LICENSES & PERMITS	556	1,616	28,000	27,075	27,075

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
06-44P-00440-00000	LAUNDRY SERVICE	2,315	2,348	2,500	2,500	2,500
06-44P-00461-00000	TRAINING	910	1,086	3,000	3,000	3,000
	Supplies, Services & Utilities	*559,290*	*602,870*	*644,322*	*650,763*	*650,763*
06-44P-00720-00000	IMPROVEMENTS	11,718	-	-	875,500	875,500
06-44P-00720-17037	IMPROVEMENTS	-	-	308,500	180,000	180,000
06-44P-00730-00000	BUILDINGS	8,469	-	-	10,000	10,000
06-44P-00730-19015	BUILDINGS	-	-	125,000	125,000	125,000
06-44P-00740-00000	MACHINERY & EQUIPMENT	3,450	-	-	7,000	7,000
06-44P-00740-17065	MACHINERY & EQUIPMENT	7,615	-	-	-	-
06-44P-00740-17066	MACHINERY & EQUIPMENT	3,288	-	-	-	-
06-44P-00740-18058	MACHINERY & EQUIPMENT	-	-	45,000	-	-
06-44P-00740-19016	MACHINERY & EQUIPMENT	-	-	15,000	-	-
06-44P-00740-19017	MACHINERY & EQUIPMENT	-	-	10,000	-	-
06-44P-00740-19018	MACHINERY & EQUIPMENT	-	-	7,000	-	-
	Capital Expenditures	*34,540*	-	*510,500*	*1,197,500*	*1,197,500*
44P	**Total Water Treatment Plant**	**1,272,889**	**1,275,955**	**1,857,585**	**2,499,665**	**2,499,665**
TOTAL DEPARTMENT OF WATER RESOURCES:		**1,970,066**	**1,946,553**	**5,312,634**	**6,244,201**	**6,244,201**
TOTAL WATER FUND EXPENDITURES:		**3,453,966**	**3,411,152**	**7,490,819**	**8,278,075**	**8,278,075**
Water Fund Revenue Total		**5,218,436**	**4,743,596**	**7,490,819**	**8,278,075**	**8,278,075**
Water Fund Expense Total		**3,453,966**	**3,411,152**	**7,490,819**	**8,278,075**	**8,278,075**
Water Fund Gain/(Loss) from Operation		**1,764,470**	**1,332,444**	**-**	**-**	**-**

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
07	**STORMWATER FUND**					
STORMWATER FUND REVENUE						
000	**Charges for Services**					
07-000-37700-00000	STORMWATER FEE	-	-	(750,000)	(1,741,720)	(1,741,720)
	Total Charges for Services	**-**	**-**	**(750,000)**	**(1,741,720)**	**(1,741,720)**
000	**Intergovernmental**					
07-000-35704-00000	STATE GRANTS	-	-	(143,400)	-	-
	Total Intergovernmental	**-**	**-**	**(143,400)**	**-**	**-**
000	**Other Revenue**					
07-000-38710-00000	PRIVATE CONTRIBUTIONS	-	-	(17,900)	-	-
	Total Other Revenue	**-**	**-**	**(17,900)**	**-**	**-**
000	**Transfers In**					
07-000-39202-00000	TRANSFER FROM OTHER FUNDS	-	-	(50,000)	(50,000)	(50,000)
	Total Transfers In	**-**	**-**	**(50,000)**	**(50,000)**	**(50,000)**
000	**Other Sources**					
07-000-39310-00000	PROCEEDS OF BOND ISSUE	-	-	(465,479)	(385,750)	(385,750)
	Total Other Sources	**-**	**-**	**(465,479)**	**(385,750)**	**(385,750)**
TOTAL STORMWATER FUND REVENUE:		**-**	**-**	**(1,426,779)**	**(2,177,470)**	**(2,177,470)**
STORMWATER FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Stormwater Billing & Collection**					
07-402-00130-00000	SALARIES - FULL TIME	-	-	12,339	17,071	17,071
07-402-00158-00000	GROUP LIFE INSURANCE	-	-	24	41	41
07-402-00159-00000	GROUP DISABILITY INSURANCE	-	-	128	284	284
07-402-00167-00000	WELLNESS	-	-	67	67	67
07-402-00192-00000	FICA/ MEDICARE	-	-	944	1,306	1,306
07-402-00196-00000	GROUP HOSPITAL INSURANCE	-	-	3,320	5,035	5,035
07-402-00198-00000	GROUP DENTAL INSURANCE	-	-	93	164	164
07-402-00199-00000	GROUP VISION INSURANCE	-	-	31	39	39
	Salaries, Wages, & Benefits	-	-	*16,946*	*24,007*	*24,007*
07-402-00215-00000	POSTAGE	-	-	4,800	4,800	4,800
07-402-00220-00000	OPERATING SUPPLIES	-	-	50	50	50
07-402-00318-00000	COMPUTER SERVICES	-	-	300	300	300
07-402-00321-00000	TELEPHONE	-	-	140	150	150
07-402-00342-00000	PRINTING	-	-	1,470	1,470	1,470
07-402-00343-00000	PHOTOCOPY	-	-	350	250	250
07-402-00394-00000	OTHER SERVICE FEES	-	-	-	1,224	1,224
07-402-00461-00000	TRAINING	-	-	70	2,375	2,375
	Supplies, Services & Utilities	-	-	*7,180*	*10,619*	*10,619*
402	**Total Stormwater Billing & Collection**	**-**	**-**	**24,126**	**34,626**	**34,626**
472	**Debt Service**					
07-472-47220-00000	DEBT SERVICE INTEREST	-	-	27,005	100,000	100,000
	Debt Service	-	-	*27,005*	*100,000*	*100,000*
472	**Total Debt Service**	**-**	**-**	**27,005**	**100,000**	**100,000**

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
488	**Unallocated Employee Benefits**					
07-488-00195-00000	WORKERS' COMPENSATION	-	-	31,511	32,000	32,000
	Salaries, Wages, & Benefits	-	-	*31,511*	*32,000*	*32,000*
488	**Total Unallocated Employee Benefits**	**-**	**-**	**31,511**	**32,000**	**32,000**
492	**Transfers Out**					
07-492-49201-00000	TRANSFER TO GENERAL FUND	-	-	191,696	560,560	560,560
	Transfers Out	-	-	*191,696*	*560,560*	*560,560*
492	**Total Transfers Out**	**-**	**-**	**191,696**	**560,560**	**560,560**
TOTAL DEPARTMENT OF FINANCE:		**-**	**-**	**274,338**	**727,186**	**727,186**
STORMWATER FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
431	**Street Cleaning**					
07-431-00130-00000	SALARIES--FULL TIME	-	-	49,856	50,452	50,452
07-431-00158-00000	GROUP LIFE INSURANCE	-	-	100	95	95
07-431-00159-00000	GROUP DISABILITY INS	-	-	473	672	672
07-431-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	1,863	1,832	1,832
07-431-00180-00000	SALARIES--OVER TIME	-	-	2,050	3,500	3,500
07-431-00192-00000	FICA/MEDICARE	-	-	3,971	3,960	3,960
07-431-00196-00000	GROUP HOSPITAL INSURANCE	-	-	28,250	29,936	29,936
07-431-00198-00000	GROUP DENTAL INSURANCE	-	-	849	850	850
07-431-00199-00000	GROUP VISION INSURANCE	-	-	90	90	90
	Salaries, Wages, & Benefits	-	-	*87,502*	*91,387*	*91,387*
07-431-00220-00000	OPERATING SUPPLIES	-	-	7,081	7,395	7,395
07-431-00231-00000	VEHICLE FUEL & OIL	-	-	6,000	6,200	6,200
07-431-00249-00000	VEHICLE SUPPLIES	-	-	5,500	5,500	5,500
07-431-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	250	400	400
07-431-00365-00000	SOLID WASTE	-	-	13,600	17,000	17,000
	Supplies, Services & Utilities	-	-	*32,431*	*36,495*	*36,495*
431	**Total Street Cleaning**	**-**	**-**	**119,933**	**127,882**	**127,882**
STORMWATER FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
447	**Stormwater Operations**					
07-447-00130-00000	SALARIES - FULL TIME	-	-	182,463	206,213	206,213
07-447-00158-00000	GROUP LIFE INSURANCE	-	-	132	400	400
07-447-00159-00000	GROUP DISABILITY INSURANCE	-	-	1,333	2,823	2,823
07-447-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	2,000	1,209	1,209
07-447-00180-00000	SALARIES - OVER TIME	-	-	1,020	1,020	1,020
07-447-00191-00000	UNIFORM ALLOWANCE	-	-	300	1,190	1,190
07-447-00192-00000	FICA/ MEDICARE	-	-	14,064	15,775	15,775
07-447-00196-00000	GROUP HOSPITAL INSURANCE	-	-	73,408	94,517	94,517
07-447-00198-00000	GROUP DENTAL INSURANCE	-	-	2,584	2,746	2,746
07-447-00199-00000	GROUP VISION INSURANCE	-	-	331	375	375
	Salaries, Wages, & Benefits	-	-	*277,635*	*326,268*	*326,268*
07-447-00210-00000	OFFICE SUPPLIES	-	-	70	250	250
07-447-00220-00000	OPERATING SUPPLIES	-	-	6,703	23,500	23,500
07-447-00226-00000	CLEANING SUPPLIES	-	-	145	440	440
07-447-00231-00000	VEHICLE FUEL AND OIL	-	-	7,500	2,000	2,000
07-447-00249-00000	VEHICLE SUPPLIES	-	-	3,670	12,200	12,200
07-447-00250-00000	MAINTENANCE SUPPLIES	-	-	9,620	10,590	10,590
07-447-00260-00000	SMALL TOOLS AND EQUIPMENT	-	-	1,085	2,200	2,200

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
07-447-00313-00000	ENGINEERING SERVICES	-	-	26,600	11,000	11,000
07-447-00317-00000	PEST CONTROL SERVICES	-	-	70	200	200
07-447-00318-00000	COMPUTER SERVICES	-	-	600	4,600	4,600
07-447-00321-00000	TELEPHONE	-	-	835	2,980	2,980
07-447-00327-00000	RADIO MAINTENANCE	-	-	130	385	385
07-447-00342-00000	PRINTING	-	-	2,000	1,000	1,000
07-447-00343-00000	PHOTOCOPY	-	-	35	110	110
07-447-00361-00000	ELECTRICITY	-	-	1,085	3,250	3,250
07-447-00362-00000	NATURAL GAS	-	-	875	2,625	2,625
07-447-00364-00000	SEWER	-	-	90	270	270
07-447-00365-00000	SOLID WASTE	-	-	150	450	450
07-447-00366-00000	WATER	-	-	88	265	265
07-447-00371-00000	MAINTENANCE - LAND	-	-	5,188	2,000	2,000
07-447-00372-00000	MAINTENANCE - VEHICLES	-	-	2,000	5,000	5,000
07-447-00373-00000	MAINTENANCE - BUILDINGS	-	-	675	1,695	1,695
07-447-00374-00000	MAINTENANCE - EQUIPMENT	-	-	1,215	3,700	3,700
07-447-00394-00000	OTHER SERVICE FEES	-	-	4,170	8,440	8,440
07-447-00420-00000	DUES & SUBSCRIPTIONS	-	-	600	1,030	1,030
07-447-00421-00000	LICENSES & PERMITS	-	-	1,250	1,500	1,500
07-447-00440-00000	LAUNDRY SERVICE	-	-	495	1,500	1,500
07-447-00461-00000	TRAINING	-	-	1,150	1,150	1,150
	Supplies, Services & Utilities	-	-	*78,094*	*104,330*	*104,330*
07-447-00720-17040	IMPROVEMENTS	-	-	95,000	150,000	150,000
07-447-00720-17041	IMPROVEMENTS	-	-	100,000	-	-
07-447-00720-17042	IMPROVEMENTS	-	-	40,000	-	-
07-447-00720-17043	IMPROVEMENTS	-	-	15,000	20,000	20,000
07-447-00720-17044	IMPROVEMENTS	-	-	5,000	5,000	5,000
07-447-00720-17045	IMPROVEMENTS	-	-	80,000	80,000	80,000
07-447-00720-17046	IMPROVEMENTS	-	-	179,200	-	-
07-447-00720-18034	CAPITAL PROJECTS	-	-	40,000	-	-
07-447-00720-18035	CAPITAL PROJECTS	-	-	30,000	40,000	40,000
07-447-00730-00000	BUILDINGS	-	-	-	79,500	79,500
07-447-00740-00000	MACHINERY & EQUIPMENT	-	-	-	128,750	128,750
07-447-00740-17016	MACHINERY & EQUIPMENT	-	-	36,028	-	-
07-447-00740-17018	MACHINERY & EQUIPMENT	-	-	22,334	-	-
07-447-00740-19007	MACHINERY & EQUIPMENT	-	-	551	-	-
07-447-00740-19008	MACHINERY & EQUIPMENT	-	-	3,666	-	-
07-447-00750-00000	IMPROVEMENTS TO LAND	-	-	-	6,737	6,737
07-447-00760-00000	VEHICLES	-	-	-	31,667	31,667
07-447-00760-19019	VEHICLES	-	-	30,000	-	-
	Capital Expenditures	-	-	*676,779*	*541,654*	*541,654*
447	**Total Stormwater Operations**	**-**	**-**	**1,032,508**	**972,252**	**972,252**
TOTAL DEPARTMENT OF WATER RESOURCES:		**-**	**-**	**1,032,508**	**972,252**	**972,252**
TOTAL WATER FUND EXPENDITURES:		**-**	**-**	**1,426,779**	**1,827,320**	**1,827,320**
Stormwater Fund Revenue Total		**-**	**-**	**1,426,779**	**2,177,470**	**2,177,470**
Stormwater Fund Expense Total		**-**	**-**	**1,426,779**	**1,827,320**	**1,827,320**
Stormwater Fund Gain/(Loss) from Operation		**-**	**-**	**-**	**350,150**	**350,150**

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
08	**SEWER FUND**					
SEWER FUND REVENUE						
000	**Interest & Rents**					
08-000-34110-00000	INTEREST INCOME-SAVINGS	(22,618)	(29,183)	(6,000)	(25,000)	(25,000)
08-000-34140-00000	INTEREST INCOME - PLGIT	(3,653)	(73,030)	(22,000)	(75,000)	(75,000)
08-000-34141-00000	INTEREST - INVESTMENT	(22,726)	(71,920)	(8,400)	(7,500)	(7,500)
08-000-34141-GOB17	Sewer GOB17 Series B	(2,867)	(66,065)	-	-	-
	Total Interest & Rents	**(51,864)**	**(240,198)**	**(36,400)**	**(107,500)**	**(107,500)**
000	**Intergovernmental**					
08-000-39130-00000	CAPITAL REIMB-TOWNSHIPS	(118,722)	(229,596)	(2,501,329)	(307,160)	(307,160)
	Total Intergovernmental	**(118,722)**	**(229,596)**	**(2,501,329)**	**(307,160)**	***(307,160)***
000	**Charges for Services**					
08-000-36412-00000	METERED SEWER SALES	(5,235,767)	(5,463,054)	(5,410,590)	(5,646,068)	(5,646,068)
08-000-36470-00000	SALES TO TOWNSHIPS	(716,325)	(842,498)	(900,000)	(900,000)	(900,000)
08-000-36475-00000	SALES TO ARMY WAR COLLEGE	(95,936)	(87,952)	(100,000)	(90,000)	(90,000)
	Total Charges for Services	**(6,048,029)**	**(6,393,503)**	**(6,410,590)**	**(6,636,068)**	***(6,636,068)***
000	**Other Revenue**					
08-000-36411-00000	SEWER TAPPING FEES	(294,629)	(130,178)	(115,000)	(165,000)	(165,000)
08-000-36481-00000	SURCHARGE FEES	(317,227)	(96,784)	(110,000)	(110,000)	(110,000)
08-000-36482-00000	PRETREATMENT MONITORING	(7,948)	(4,821)	(6,400)	(6,400)	(6,400)
08-000-36490-00000	OTHER SERVICE REVENUE	(35,510)	(21,764)	(25,000)	(25,000)	(25,000)
08-000-38010-00000	MISCELLANEOUS REVENUE	(3,494)	(2,248)	(2,500)	(2,500)	(2,500)
08-000-38012-00000	NET APPR. (DEPR) IN MV	2,646	(505)	-	-	-
08-000-38196-00000	HEALTH INSURANCE COPAY	(10,246)	(11,302)	(12,000)	(19,186)	(19,186)
08-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(81,341)	(78,593)	(74,900)	(10,634)	(10,634)
08-000-39110-00000	SALE OF PROPERTY	(4,908)	(7,358)	(10,000)	(5,000)	(5,000)
08-000-39120-00000	REIMBURSEMENTS	(110,686)	(64)	(10,000)	(10,000)	(10,000)
	Total Other Revenue	**(863,343)**	**(353,615)**	**(365,800)**	**(353,720)**	***(353,720)***
000	**Transfers In**					
08-000-39201-00000	TRANSFER FROM GENERAL FUND	-	(16,984)	-	-	-
	Total Transfers In	**-**	**(16,984)**	**-**	**-**	**-**
000	**Other Sources**					
08-000-39310-00000	PROCEEDS OF BOND ISSUE	-	-	-	(3,861,296)	(3,861,296)
08-000-39990-00000	FUND BALANCE	-	-	(6,015,972)	(465,674)	(465,674)
	Total Other Sources	**-**	**-**	**(6,015,972)**	**(4,326,970)**	***(4,326,970)***
TOTAL SEWER FUND REVENUE:		**(7,081,958)**	**(7,233,896)**	**(15,330,091)**	**(11,731,418)**	**(11,731,418)**
SEWER FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
486	**Property & Casualty Insurance**					
08-486-00351-00000	DIRECT PROPERTY	68,428	85,149	86,801	87,000	87,000
08-486-00352-00000	COMP GEN LIABILITY	11,108	12,479	11,848	13,000	13,000
08-486-00353-00000	AUTOMOBILE LIABILITY	7,002	5,091	8,588	8,600	8,600
08-486-00354-00000	PUBLIC OFFICIALS' LIAB	7,322	8,100	7,470	8,100	8,100
	Supplies, Services & Utilities	*93,861*	*110,818*	*114,707*	*116,700*	*116,700*
486	**Total Insurance Premiums**	**93,861**	**110,818**	**114,707**	**116,700**	**116,700**
TOTAL DEPARTMENT OF ADMINISTRATION:		**93,861**	**110,818**	**114,707**	**116,700**	**116,700**

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
SEWER FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Finance Operations**					
08-402-00130-00000	SALARIES--FULL TIME	7,063	78,120	11,976	16,698	16,698
08-402-00158-00000	GROUP LIFE INSURANCE	42	22	48	40	40
08-402-00159-00000	GROUP DISABILITY INS	190	121	80	278	278
08-402-00167-00000	WELLNESS	-	-	100	67	67
08-402-00177-00000	EXCESS SICK LEAVE PAYMENTS	469	458	-	-	-
08-402-00191-00000	UNIFORM ALLOWANCE	-	24	-	-	-
08-402-00192-00000	FICA/MEDICARE	1,559	1,541	916	1,277	1,277
08-402-00196-00000	GROUP HOSPITAL INSURANCE	4,799	3,651	3,222	4,932	4,932
08-402-00198-00000	GROUP DENTAL INSURANCE	404	332	90	162	162
08-402-00199-00000	GROUP VISION INSURANCE	83	84	30	38	38
	Salaries, Wages, & Benefits	*14,609*	*84,353*	*16,462*	*23,492*	*23,492*
08-402-00210-00000	OFFICE SUPPLIES	66	12	50	50	50
08-402-00215-00000	POSTAGE	6,893	7,045	4,800	4,800	4,800
08-402-00220-00000	OPERATING SUPPLIES	-	210	50	50	50
08-402-00260-00000	SMALL TOOLS & EQUIPMENT	-	345	100	100	100
08-402-00312-00000	MGMT CONSULTING FEES	41,838	-	12,000	12,000	12,000
08-402-00318-00000	COMPUTER SERVICES	161	-	300	300	300
08-402-00321-00000	TELEPHONE	176	151	140	150	150
08-402-00342-00000	PRINTING	1,955	2,275	1,470	1,470	1,470
08-402-00343-00000	PHOTOCOPY	176	143	500	250	250
08-402-00372-00000	MAINTENANCE-VEHICLES	-	395	-	-	-
08-402-00374-00000	MAINTENANCE-EQUIPMENT	2,019	2,220	1,850	750	750
08-402-00394-00000	OTHER SERVICE FEES	-	-	1,500	1,324	1,324
08-402-00399-00000	ADMIN (AUDITOR ACCT)	71,531	-	-	-	-
08-402-00461-00000	TRAINING	-	-	100	2,375	2,375
	Supplies, Services & Utilities	*124,814*	*12,797*	*22,860*	*23,619*	*23,619*
08-402-00730-00000	BUILDINGS	-	-	-	67,000	67,000
08-402-00740-00000	MACHINERY & EQUIPMENT	-	-	-	111,900	111,900
08-402-00740-17006	MACHINERY & EQUIPMENT	2,270	-	-	-	-
08-402-00740-17016	MACHINERY & EQUIPMENT	-	-	144,986	-	-
08-402-00740-17018	MACHINERY & EQUIPMENT	-	-	89,333	-	-
	Capital Expenditures	*2,270*	-	*234,319*	*178,900*	*178,900*
402	**Total Finance Operations**	**141,693**	**97,149**	**273,641**	**226,011**	**226,011**
472	**Debt Service**					
08-471-47120-00000	DEBT SERVICE PRINCIPAL	-	(0)	1,173,130	934,201	934,201
08-472-47220-00000	DEBT SERVICE INTEREST	283,431	453,002	514,061	637,660	637,660
08-472-47305-00000	NOTE ISSUE COSTS	109,577	-	-	-	-
	Debt Service	*393,008*	*453,002*	*1,687,191*	*1,571,861*	*1,571,861*
472	**Total Debt Service**	**393,008**	**453,002**	**1,687,191**	**1,571,861**	**1,571,861**
481	**Sewer Authority**					
08-481-00314-00000	LEGAL SERVICES	-	5,313	15,000	15,000	15,000
08-481-00420-00000	DUES & SUBSCRIPTIONS	200	-	200	200	200
	Supplies, Services & Utilities	*200*	*5,313*	*15,200*	*15,200*	*15,200*
481	**Total Sewer Authority**	**200**	**5,313**	**15,200**	**15,200**	**15,200**

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
488	**Unallocated Employee Benefits**					
08-487-00196-00000	GROUP HOSPITAL INSURANCE	145	159	-	200	200
08-488-00195-00000	WORKERS' COMPENSATION	56,356	53,128	44,995	44,995	44,995
	Salaries, Wages, & Benefits	*56,501*	*53,287*	*44,995*	*45,195*	*45,195*
488	**Total Unallocated Employee Benefits**	**56,501**	**53,287**	**44,995**	**45,195**	**45,195**
492	**Transfers Out**					
08-492-49201-00000	TRANSFER TO GENERAL FUND	824,086	874,394	765,612	538,137	538,137
08-492-49206-00000	TRANSFER TO WATER FUND	20,083	12,934	19,338	26,505	26,505
	Transfers Out	*844,169*	*887,328*	*784,950*	*564,642*	*564,642*
492	**Total Transfers Out**	**844,169**	**887,328**	**784,950**	**564,642**	**564,642**
TOTAL DEPARTMENT OF FINANCE:		**1,435,572**	**1,496,079**	**2,805,977**	**2,422,909**	**2,422,909**
SEWER FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
425	**Sewer Collection System**					
08-425-00130-00000	SALARIES--FULL TIME	261,908	263,597	202,535	223,120	223,120
08-425-00158-00000	GROUP LIFE INSURANCE	521	502	528	423	423
08-425-00159-00000	GROUP DISABILITY INS	2,425	2,304	1,268	2,990	2,990
08-425-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,478	2,429	3,836	1,840	1,840
08-425-00180-00000	SALARIES--OVER TIME	2,621	3,564	1,530	1,800	1,800
08-425-00191-00000	UNIFORM ALLOWANCE	1,922	1,415	1,202	1,190	1,190
08-425-00192-00000	FICA/MEDICARE	20,771	19,379	15,666	17,186	17,186
08-425-00196-00000	GROUP HOSPITAL INSURANCE	93,849	80,726	70,951	89,902	89,902
08-425-00198-00000	GROUP DENTAL INSURANCE	3,664	3,879	2,672	2,679	2,679
08-425-00199-00000	GROUP VISION INSURANCE	575	494	364	385	385
	Salaries, Wages, & Benefits	*391,734*	*378,289*	*300,552*	*341,515*	*341,515*
08-425-00210-00000	OFFICE SUPPLIES	139	232	250	250	250
08-425-00215-00000	POSTAGE	-	25	-	-	-
08-425-00220-00000	OPERATING SUPPLIES	7,463	(2,687)	11,524	15,000	15,000
08-425-00226-00000	CLEANING SUPPLIES	865	676	585	440	440
08-425-00231-00000	VEHICLE FUEL & OIL	8,570	12,111	15,000	20,000	20,000
08-425-00249-00000	VEHICLE SUPPLIES	16,159	5,882	14,670	12,200	12,200
08-425-00250-00000	MAINTENANCE SUPPLIES	9,055	4,035	15,560	15,100	15,100
08-425-00260-00000	SMALL TOOLS & EQUIPMENT	7,440	4,379	4,745	4,900	4,900
08-425-00312-00000	MANAGEMENT CONSULTING FEES	-	17,411	-	-	-
08-425-00317-00000	PEST CONTROL SERVICES	124	93	270	200	200
08-425-00318-00000	COMPUTER SERVICES	-	-	-	4,000	4,000
08-425-00321-00000	TELEPHONE	3,183	2,643	3,500	2,500	2,500
08-425-00327-00000	RADIO MAINTENANCE	-	-	500	385	385
08-425-00331-00000	TRAVEL EXPENSES	-	-	100	500	500
08-425-00343-00000	PHOTOCOPY	19	-	150	110	110
08-425-00361-00000	ELECTRICITY	3,742	3,116	4,335	3,250	3,250
08-425-00362-00000	NATURAL GAS	2,487	2,439	3,500	2,625	2,625
08-425-00364-00000	SEWER	270	230	360	270	270
08-425-00365-00000	SOLID WASTE	680	463	600	450	450
08-425-00366-00000	WATER	307	239	350	265	265
08-425-00372-00000	MAINTENANCE-VEHICLES	14,979	3,842	8,000	8,000	8,000
08-425-00373-00000	MAINTENANCE-BUILDINGS	2,461	345	5,700	4,695	4,695
08-425-00374-00000	MAINTENANCE-EQUIPMENT	3,505	3,979	14,640	4,075	4,075
08-425-00384-00000	RENTAL-EQUIPMENT	273	-	350	360	360
08-425-00394-00000	OTHER SERVICE FEES	3,896	6,492	8,335	6,440	6,440
08-425-00420-00000	DUES & SUBSCRIPTIONS	1,310	674	685	595	595
08-425-00421-00000	LICENSES & PERMITS	783	405	600	600	600

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
08-425-00440-00000	LAUNDRY SERVICE	2,347	1,667	1,970	1,500	1,500
08-425-00461-00000	TRAINING	20	(48)	650	2,200	2,200
	Supplies, Services & Utilities	*90,079*	*68,641*	*116,929*	*110,910*	*110,910*
08-425-00720-17034	IMPROVEMENTS	-	-	1,650,000	4,339,000	4,339,000
08-425-00720-17035	IMPROVEMENTS	-	-	6,010,500	-	-
08-425-00720-18038	IMPROVEMENTS	-	-	28,000	-	-
08-425-00730-00000	BUILDINGS	-	-	-	12,500	12,500
08-425-00740-00000	MACHINERY & EQUIPMENT	-	-	-	20,000	20,000
08-425-00740-17019	MACHINERY & EQUIPMENT	4,075	-	-	-	-
08-425-00740-19007	MACHINERY & EQUIPMENT	-	-	2,203	-	-
08-425-00740-19008	MACHINERY & EQUIPMENT	-	-	14,667	-	-
08-425-00760-00000	VEHICLES	1,374	-	-	31,666	31,666
	Capital Expenditures	*5,449*	-	*7,705,370*	*4,403,166*	*4,403,166*
425	**Sewer Collection System**	**487,262**	**446,931**	**8,122,851**	**4,855,591**	**4,855,591**
42L	**Sewer Lab**					
08-42L-00130-00000	SALARIES--FULL TIME	287,630	302,082	307,441	314,036	314,036
08-42L-00158-00000	GROUP LIFE INSURANCE	500	489	504	499	499
08-42l-00159-00000	GROUP DISABILITY INS	2,631	2,656	3,080	3,528	3,528
08-42L-00177-00000	EXCESS SICK LEAVE PAYMENTS	5,517	5,412	9,201	5,558	5,558
08-42L-00180-00000	SALARIES--OVER TIME	4,740	3,326	5,017	5,017	5,017
08-42L-00191-00000	UNIFORM ALLOWANCE	544	478	835	835	835
08-42L-00192-00000	FICA/MEDICARE	22,670	23,654	23,903	24,408	24,408
08-42L-00196-00000	GROUP HOSPITAL INSURANCE	84,981	83,777	90,818	107,992	107,992
08-42L-00198-00000	GROUP DENTAL INSURANCE	4,046	4,232	4,034	4,035	4,035
08-42L-00199-00000	GROUP VISION INSURANCE	428	428	428	428	428
	Salaries, Wages, & Benefits	*413,687*	*426,532*	*445,261*	*466,336*	*466,336*
08-42L-00210-00000	OFFICE SUPPLIES	332	255	360	378	378
08-42L-00215-00000	POSTAGE	27	-	148	113	113
08-42L-00220-00000	OPERATING SUPPLIES	4,426	(8,089)	1,365	1,410	1,410
08-42L-00222-00000	CHEMICALS	13,619	11,603	13,983	14,373	14,373
08-42L-00225-00000	LAB SUPPLIES	8,252	7,961	8,895	9,097	9,097
08-42L-00226-00000	CLEANING SUPPLIES	397	281	380	377	377
08-42L-00231-00000	VEHICLE FUEL & OIL	217	502	343	408	408
08-42L-00249-00000	VEHICLE SUPPLIES	343	8	455	506	506
08-42L-00250-00000	MAINTENANCE SUPPLIES	4,290	2,961	3,859	4,146	4,146
08-42L-00260-00000	SMALL TOOLS & EQUIPMENT	12,403	13,123	12,630	11,035	11,035
08-42L-00313-00000	ENGINEERING	-	1,019	2,000	2,500	2,500
08-42L-00314-00000	LEGAL SERVICES	-	-	5,000	5,000	5,000
08-42L-00316-00000	LABORATORY TEST SERVICES	29,947	51,651	39,395	39,645	39,645
08-42L-00318-00000	COMPUTER EXPENSES	1,339	1,413	1,515	1,000	1,000
08-42L-00321-00000	TELEPHONE	240	297	324	341	341
08-42L-00327-00000	RADIO MAINTENANCE	193	-	1,250	1,000	1,000
08-42L-00331-00000	TRAVEL EXPENSES	149	554	955	970	970
08-42L-00341-00000	ADVERTISING	-	-	275	275	275
08-42L-00343-00000	PHOTOCOPY	169	155	250	280	280
08-42L-00372-00000	MAINTENANCE-VEHICLES	135	300	400	440	440
08-42L-00373-00000	MAINTENANCE-BUILDINGS	11,094	9,008	11,520	11,837	11,837
08-42L-00374-00000	MAINTENANCE-EQUIPMENT	8,353	6,411	7,968	8,139	8,139
08-42L-00420-00000	DUES & SUBSCRIPTIONS	985	975	1,443	1,491	1,491
08-42L-00421-00000	LICENSES & PERMITS	5,000	4,850	5,020	5,020	5,020
08-42L-00440-00000	LAUNDRY SERVICE	1,329	1,388	1,361	1,400	1,400
08-42L-00461-00000	TRAINING	669	1,293	1,840	1,900	1,900
	Supplies, Services & Utilities	*103,907*	*107,916*	*122,934*	*123,081*	*123,081*

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
08-42L-00730-19020	BUILDINGS	-	-	25,000	30,000	30,000
08-42L-00740-19021	MACHINERY & EQUIPMENT	-	-	9,500	-	-
08-42L-00740-19022	MACHINERY & EQUIPMENT	-	-	7,000	-	-
	Capital Expenditures	-	-	*41,500*	*30,000*	*30,000*
42L	**Total Sewer Plant Lab**	**517,594**	**534,448**	**609,695**	**619,417**	**619,417**
42M	**Lift Stations**					
08-42M-00130-00000	SALARIES--FULL TIME	54,979	56,607	57,612	58,300	58,300
08-42M-00158-00000	GROUP LIFE INSURANCE	107	107	108	95	95
08-42m-00159-00000	GROUP DISABILITY INS	504	523	540	672	672
08-42M-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	1,143	583	1,174	1,174
08-42M-00180-00000	SALARIES--OVER TIME	1,243	1,932	1,312	1,680	1,680
08-42M-00191-00000	UNIFORM ALLOWANCE	125	125	125	125	125
08-42M-00192-00000	FICA/MEDICARE	4,227	4,491	4,507	4,560	4,560
08-42M-00196-00000	GROUP HOSPITAL INSURANCE	25,509	25,228	28,250	29,936	29,936
08-42M-00198-00000	GROUP DENTAL INSURANCE	793	891	849	850	850
08-42M-00199-00000	GROUP VISION INSURANCE	90	90	90	90	90
	Salaries, Wages, & Benefits	*87,577*	*91,136*	*93,976*	*97,482*	*97,482*
08-42M-00220-00000	OPERATING SUPPLIES	1,920	1,416	3,600	3,575	3,575
08-42M-00222-00000	CHEMICALS	14,346	13,137	32,420	30,144	30,144
08-42M-00226-00000	CLEANING SUPPLIES	57	-	200	200	200
08-42M-00231-00000	VEHICLE FUEL & OIL	2,623	2,831	2,794	4,450	4,450
08-42M-00249-00000	VEHICLE SUPPLIES	90	1,375	1,400	1,400	1,400
08-42M-00250-00000	MAINTENANCE SUPPLIES	24,110	16,451	21,200	30,400	30,400
08-42M-00260-00000	SMALL TOOLS & EQUIPMENT	318	744	500	500	500
08-42M-00321-00000	TELEPHONE	3,686	5,331	5,050	6,700	6,700
08-42M-00361-00000	ELECTRICITY	24,980	37,138	27,295	37,000	37,000
08-42M-00366-00000	WATER	367	381	350	580	580
08-42M-00371-00000	MAINTENANCE-LAND	1,215	-	1,500	1,500	1,500
08-42M-00372-00000	MAINTENANCE-VEHICLES	-	482	500	500	500
08-42M-00373-00000	MAINTENANCE-BUILDINGS	4,124	70	1,000	1,000	1,000
08-42M-00374-00000	MAINTENANCE-EQUIPMENT	3,237	4,417	5,500	5,800	5,800
08-42M-00461-00000	TRAINING	-	-	500	500	500
	Supplies, Services & Utilities	*81,073*	*83,773*	*103,809*	*124,249*	*124,249*
08-42m-00740-00000	MACHINERY & EQUIPMENT	-	-	-	293,600	293,600
08-42M-00740-18063	MACHINERY & EQUIPMENT	-	-	160,000	-	-
	Capital Expenditures	-	-	*160,000*	*293,600*	*293,600*
42M	**Total Lift Stations**	**168,649**	**174,909**	**357,785**	**515,331**	**515,331**
42P	**Wastewater Treatment Plant**					
08-42P-00130-00000	SALARIES--FULL TIME	458,597	443,414	451,643	460,764	460,764
08-42P-00158-00000	GROUP LIFE INSURANCE	812	833	828	760	760
08-42p-00159-00000	GROUP DISABILITY INS	3,972	4,071	4,198	5,376	5,376
08-42P-00177-00000	EXCESS SICK LEAVE PAYMENTS	617	1,936	5,231	1,988	1,988
08-42P-00180-00000	SALARIES--OVER TIME	7,759	15,572	9,100	9,500	9,500
08-42P-00191-00000	UNIFORM ALLOWANCE	2,105	1,444	2,125	2,125	2,125
08-42P-00192-00000	FICA/MEDICARE	35,303	34,808	35,147	35,948	35,948
08-42P-00196-00000	GROUP HOSPITAL INSURANCE	130,171	127,496	155,057	137,655	137,655
08-42P-00198-00000	GROUP DENTAL INSURANCE	3,891	4,693	3,918	4,494	4,494
08-42P-00199-00000	GROUP VISION INSURANCE	735	720	720	720	720
	Salaries, Wages, & Benefits	*643,962*	*634,987*	*667,967*	*659,330*	*659,330*
08-42P-00210-00000	OFFICE SUPPLIES	914	711	1,200	1,200	1,200
08-42P-00220-00000	OPERATING SUPPLIES	11,592	2,691	4,500	5,600	5,600
08-42P-00222-00000	CHEMICALS	38,840	31,333	32,021	35,710	35,710
08-42P-00226-00000	CLEANING SUPPLIES	1,478	2,263	2,200	2,200	2,200

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
08-42P-00231-00000	VEHICLE FUEL & OIL	2,330	4,383	5,000	5,000	5,000
08-42P-00249-00000	VEHICLE SUPPLIES	3,112	1,736	5,000	5,500	5,500
08-42P-00250-00000	MAINTENANCE SUPPLIES	84,144	74,210	113,500	122,700	122,700
08-42P-00260-00000	SMALL TOOLS & EQUIPMENT	2,241	1,528	1,600	1,900	1,900
08-42P-00313-00000	ENGINEERING SERVICES	21,605	15,587	8,000	6,000	6,000
08-42P-00318-00000	COMPUTER SERVICES	8,431	15,373	5,000	24,500	24,500
08-42P-00319-00000	STORMWATER COMPLIANCE	2,813	357	3,000	3,000	3,000
08-42P-00321-00000	TELEPHONE	3,539	3,346	3,600	3,600	3,600
08-42P-00327-00000	RADIO MAINTENANCE	128	-	5,000	5,000	5,000
08-42P-00331-00000	TRAVEL EXPENSES	118	101	300	300	300
08-42P-00343-00000	PHOTOCOPY	118	-	-	-	-
08-42P-00361-00000	ELECTRICITY	223,438	252,274	260,000	265,000	265,000
08-42P-00362-00000	NATURAL GAS	30,284	44,284	38,000	45,000	45,000
08-42P-00365-00000	SOLID WASTE	5,158	5,564	5,500	6,100	6,100
08-42P-00366-00000	WATER	1,520	1,792	1,800	1,800	1,800
08-42P-00371-00000	MAINTENANCE-LAND	658	78	1,500	1,500	1,500
08-42P-00372-00000	MAINTENANCE-VEHICLES	1,295	86	500	500	500
08-42P-00373-00000	MAINTENANCE-BUILDINGS	6,384	7,880	10,000	10,000	10,000
08-42P-00374-00000	MAINTENANCE-EQUIPMENT	22,051	24,690	27,640	29,500	29,500
08-42P-00384-00000	RENTAL-EQUIPMENT	-	780	1,500	1,600	1,600
08-42P-00394-00000	OTHER SERVICE FEES	1,958	1,306	3,400	3,750	3,750
08-42P-00420-00000	DUES & SUBSCRIPTIONS	376	551	930	930	930
08-42P-00421-00000	LICENSES & PERMITS	1,390	478	1,290	1,290	1,290
08-42P-00440-00000	LAUNDRY SERVICE	4,515	4,593	4,580	4,620	4,620
08-42P-00461-00000	TRAINING	1,244	1,252	3,400	3,400	3,400
	Supplies, Services & Utilities	*481,673*	*499,226*	*549,961*	*597,200*	*597,200*
08-42P-00720-00000	IMPROVEMENTS	-	-	-	100,000	100,000
08-42P-00730-00000	BUILDINGS	-	-	-	35,000	35,000
08-42P-00740-19023	MACHINERY & EQUIPMENT	-	-	40,000	-	-
08-42P-00740-19024	MACHINERY & EQUIPMENT	-	-	15,000	-	-
08-42P-00740-19025	MACHINERY & EQUIPMENT	-	-	75,000	-	-
08-42P-00740-19026	MACHINERY & EQUIPMENT	-	-	92,000	-	-
08-42P-00740-19027	MACHINERY & EQUIPMENT	-	-	6,000	-	-
	Capital Expenditures	-	-	*228,000*	*135,000*	*135,000*
42P	**Total Wastewater Treatment Plant**	**1,125,635**	**1,134,213**	**1,445,928**	**1,391,530**	**1,391,530**
42S	**Bio-Solids Removal**					
08-42S-00130-00000	SALARIES--FULL TIME	183,828	190,885	195,066	199,548	199,548
08-42S-00158-00000	GROUP LIFE INSURANCE	355	364	360	333	333
08-42s-00159-00000	GROUP DISABILITY INS	1,700	1,766	1,843	2,352	2,352
08-42S-00177-00000	EXCESS SICK LEAVE PAYMENTS	922	1,176	1,954	1,208	1,208
08-42S-00180-00000	SALARIES--OVER TIME	25,650	25,882	27,148	27,293	27,293
08-42S-00191-00000	UNIFORM ALLOWANCE	848	812	1,040	960	960
08-42S-00192-00000	FICA/MEDICARE	15,939	16,513	17,000	17,342	17,342
08-42S-00196-00000	GROUP HOSPITAL INSURANCE	60,208	53,330	52,140	55,256	55,256
08-42S-00198-00000	GROUP DENTAL INSURANCE	1,405	1,619	1,548	1,549	1,549
08-42S-00199-00000	GROUP VISION INSURANCE	311	315	315	225	225
	Salaries, Wages, & Benefits	*291,167*	*292,662*	*298,414*	*306,066*	*306,066*
08-42S-00210-00000	Office Supplies	60	29	120	120	120
08-42S-00215-00000	POSTAGE	83	58	150	162	162
08-42S-00220-00000	OPERATING SUPPLIES	5,025	(1,372)	150	150	150
08-42S-00222-00000	CHEMICALS	87,560	101,447	129,228	151,557	151,557
08-42S-00226-00000	CLEANING SUPPLIES	127	180	210	220	220
08-42S-00231-00000	VEHICLE FUEL & OIL	22,794	19,695	27,188	38,246	38,246
08-42S-00249-00000	VEHICLE SUPPLIES	10,904	6,344	6,800	8,400	8,400
08-42S-00250-00000	MAINTENANCE SUPPLIES	10,097	12,488	11,700	13,100	13,100
08-42S-00260-00000	SMALL TOOLS & EQUIPMENT	723	293	500	500	500
08-42S-00313-00000	ENGINEERING SERVICES	-	-	14,000	12,000	12,000

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
08-42S-00314-00000	LEGAL	9,448	-	5,000	5,000	5,000
08-42S-00316-00000	LABORATORY TEST SERVICES	3,852	2,605	5,800	5,800	5,800
08-42S-00318-00000	COMPUTER SERVICES	-	-	100	100	100
08-42S-00321-00000	TELEPHONE	615	503	500	500	500
08-42S-00327-00000	RADIO MAINTENANCE	128	-	3,000	3,000	3,000
08-42S-00331-00000	TRAVEL EXPENSES	-	-	100	100	100
08-42S-00341-00000	ADVERTISING	80	131	100	100	100
08-42S-00361-00000	ELECTRICITY	329	385	300	300	300
08-42S-00371-00000	MAINTENANCE-LAND	467	1,266	3,000	3,000	3,000
08-42S-00372-00000	MAINTENANCE-VEHICLES	6,248	6,426	9,500	12,100	12,100
08-42S-00374-00000	MAINTENANCE-EQUIPMENT	1,885	3,292	9,000	9,000	9,000
08-42S-00384-00000	RENTAL-EQUIPMENT	1,500	4,500	5,625	7,625	7,625
08-42S-00420-00000	DUES & SUBSCRIPTIONS	1,230	1,230	1,350	1,360	1,360
08-42S-00421-00000	LICENSES & PERMITS	900	264	300	400	400
08-42S-00440-00000	LAUNDRY SERVICE	1,492	1,478	1,458	1,458	1,458
08-42S-00461-00000	TRAINING	231	610	1,200	1,200	1,200
	Supplies, Services & Utilities	*165,778*	*161,853*	*236,379*	*275,498*	*275,498*
08-42S-00740-00000	MACHINERY & EQUIPMENT	-	-	-	35,000	35,000
08-42S-00740-19028		-	-	35,000	-	-
08-42S-00760-00000	VEHICLES	-	-	-	335,000	335,000
08-42S-00760-18060	VEHICLES	-	-	135,000	-	-
	Capital Expenditures	*-*	*-*	*170,000*	*370,000*	*370,000*
42S	**Total Bio-Solids Removal**	**456,945**	**454,515**	**704,793**	**951,564**	**951,564**
TOTAL DEPARTMENT OF WATER RESOURCES:		**2,756,085**	**2,745,015**	**11,241,052**	**8,333,433**	**8,333,433**
TOTAL SEWER FUND EXPENDITURES:		**4,285,518**	**4,351,912**	**14,161,736**	**10,873,042**	**10,873,042**
Sewer Fund Revenue Total		**7,081,958**	**7,233,896**	**15,330,091**	**11,731,418**	**11,731,418**
Sewer Fund Expense Total		**4,285,518**	**4,351,912**	**14,161,736**	**10,873,042**	**10,873,042**
Sewer Fund Gain/(Loss) from Operation		**2,796,441**	**2,881,984**	**1,168,355**	**858,376**	**858,376**

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
09	**SOLID WASTE FUND**					
SOLID WASTE FUND REVENUE						
000	**Interest & Rents**					
09-000-34110-00000	INTEREST-SAVINGS	(659)	(1,973)	(500)	(1,000)	(1,000)
09-000-34140-00000	INTEREST INCOME - PLGIT	(209)	(639)	(150)	(150)	(150)
09-000-34141-GOB17	Solid Waste GOB17 Series B	(67)	(1,586)	-	-	-
	Total Interest & Rents	**(935)**	**(4,198)**	**(650)**	**(1,150)**	**(1,150)**
000	**Intergovernmental**					
09-000-35401-00000	STATE RECYCLING GRANT	(46,971)	(45,959)	(42,700)	(42,700)	(42,700)
	Total Intergovernmental	**(46,971)**	**(45,959)**	**(42,700)**	**(42,700)**	**(42,700)**
000	**Charges for Services**					
09-000-36323-00000	COMPOST PERMITS	-	(800)	-	-	-
09-000-36430-00000	TRASH BAG SALES - INTERNAL	(22,521)	(29,476)	(25,000)	(25,000)	(25,000)
09-000-36431-00000	TRASH BAG SALES - RETAIL	(783,255)	(802,934)	(750,000)	(1,170,000)	(1,170,000)
	Total Charges for Services	**(805,776)**	**(833,210)**	**(775,000)**	**(1,195,000)**	**(1,195,000)**
000	**Other Revenue**					
09-000-38010-00000	MISCELLANEOUS REVENUE	(4,532)	(4,441)	(4,000)	(4,000)	(4,000)
	Total Other Revenue	**(4,532)**	**(4,441)**	**(4,000)**	**(4,000)**	**(4,000)**
000	**Other Sources**					
09-000-39990-00000	FUND BALANCE	-	-	(51,500)	(142,548)	(142,548)
	Total Other Sources	**-**	**-**	**(51,500)**	**(142,548)**	**(142,548)**
TOTAL SOLID WASTE FUND REVENUE:		**(858,214)**	**(887,808)**	**(873,850)**	**(1,385,398)**	**(1,385,398)**
SOLID WASTE FUND EXPENDITURES - DEPARTMENT OF FINANCE						
472	**Debt Service**					
09-471-00471-00000	PRINCIPAL	-	-	4,560	4,751	4,751
09-471-47120-00000	DEBT SERVICE PRINCIPAL	0	0	-	-	-
09-472-47220-00000	DEBT SERVICE INTEREST	195	3,009	2,953	2,727	2,727
09-472-47305-00000	NOTE ISSUE COSTS	1,625	-	-	-	-
	Debt Service	*1,820*	*3,010*	*7,513*	*7,478*	*7,478*
472	**Total Debt Service**	**1,820**	**3,010**	**7,513**	**7,478**	**7,478**
492	**Transfers Out**					
09-492-49201-00000	TRANSFER TO GENERAL FUND	25,202	26,743	23,449	22,422	22,422
	Transfers Out	*25,202*	*26,743*	*23,449*	*22,422*	*22,422*
492	**Total Transfers Out**	**25,202**	**26,743**	**23,449**	**22,422**	**22,422**
TOTAL DEPARTMENT OF FINANCE:		**27,022**	**29,753**	**30,962**	**29,900**	**29,900**
SOLID WASTE FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
427	**Solid Waste Collection & Disposal**					
09-427-00115-00000	PART-TIME SALARIES	-	-	-	8,000	***8,000***
09-427-00130-00000	SALARIES - FULL TIME	12,786	18,576	13,022	15,835	15,835
09-427-00158-00000	GROUP LIFE INSURANCE	37	28	36	32	32
09-427-00159-00000	GROUP DISABILITY INS	163	139	122	222	222
09-427-00180-00000	SALARIES - OVERTIME	623	2,075	1,020	1,500	1,500
09-427-00192-00000	FICA/MEDICARE	1,037	1,391	1,074	1,311	1,311

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
09-427-00196-00000	GROUP HOSPITAL INSURANCE	2,248	10,091	11,300	6,002	6,002
09-427-00198-00000	GROUP DENTAL INSURANCE	216	356	340	281	281
09-427-00199-00000	GROUP VISION INSURANCE	23	9	36	30	30
	Salaries, Wages, & Benefits	*17,133*	*32,665*	*26,950*	*33,213*	*33,213*
09-427-00220-00000	OPERATING SUPPLIES	990	449	1,000	500	500
09-427-00229-00000	ITEMS FOR RESALE	73,465	13,687	75,000	75,000	75,000
09-427-00249-00000	VEHICLE SUPPLIES	-	-	-	2,000	2,000
09-427-00341-00000	ADVERTISING	2,554	2,141	2,500	2,500	2,500
09-427-00365-00000	SOLID WASTE	570,628	662,709	613,125	1,177,525	1,177,525
09-427-00371-00000	MAINTENANCE - LAND	-	-	800	800	800
09-427-00374-00000	MAINTENANCE - EQUIPMENT	279	380	1,000	3,000	3,000
09-427-00384-00000	RENTAL-EQUIPMENT	16,922	24,641	29,560	25,960	25,960
09-427-00399-00000	ADMIN (AUDITOR ACCT)	2,188	-	-	-	-
	Supplies, Services & Utilities	*667,025*	*704,007*	*722,985*	*1,287,285*	*1,287,285*
09-427-00720-17047	IMPROVEMENTS	-	-	51,500	35,000	35,000
	Capital Expenditures	*-*	*-*	*51,500*	*35,000*	*35,000*
427	**Total Solid Waste Collection & Disposal**	**684,157**	**736,672**	**801,435**	**1,355,498**	**1,355,498**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**684,157**	**736,672**	**801,435**	**1,355,498**	**1,355,498**
TOTAL SOLID WASTE FUND EXPENDITURES:		**711,180**	**766,425**	**832,397**	**1,385,398**	**1,385,398**
Solid Waste Fund Revenue Total		**858,214**	**887,808**	**873,850**	**1,385,398**	**1,385,398**
Solid Waste Fund Expense Total		**711,180**	**766,425**	**832,397**	**1,385,398**	**1,385,398**
Solid Waste Fund Gain/(Loss) from Operation		**147,034**	**121,383**	**41,453**	**-**	**-**

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
18	**CAPITAL PROJECTS FUND**					
CAPITAL PROJECTS FUND REVENUE						
000	**Interest & Rents**					
18-000-34140-00000	Interest - PLGIT	(14,383)	(10,209)	(3,500)	(10,000)	(10,000)
	Total Interest & Rents	**(14,383)**	**(10,209)**	**(3,500)**	**(10,000)**	**(10,000)**
000	**Intergovernmental**					
18-000-35010-00000	FEDERAL GRANTS	(230,700)	(64,041)	(1,906,483)	(1,876,483)	(1,876,483)
18-000-35704-00000	STATE GRANTS	(244,440)	-	(2,145,019)	(3,256,860)	(3,256,860)
18-000-35706-00000	TIF REIMBURSEMENT	(584,600)	(209,450)	-	-	-
	Total Intergovernmental	**(1,059,740)**	**(273,492)**	**(4,051,502)**	**(5,133,343)**	**(5,133,343)**
000	**Other Revenue**					
18-000-38010-00000	MISCELLANEOUS REVENUE	0	(34,671)	-	-	-
18-000-38710-00000	PRIVATE CONTRIBUTIONS	(10,000)	-	(4,774,267)	-	-
18-000-39202-00000	TRANSFERS FROM OTHER FUNDS	-	-	(25,000)	(25,000)	(25,000)
	Total Other Revenue	**(10,000)**	**(34,671)**	**(4,799,267)**	**(25,000)**	**(25,000)**
000	**Transfers In**					
18-000-39201-00000	TRANSFER FROM GENERAL FUND	(3,012,166)	(211,090)	(673,127)	(691,371)	(691,371)
	Total Transfers In	**(3,012,166)**	**(211,090)**	**(673,127)**	**(691,371)**	**(691,371)**
000	**Other Sources**					
18-000-34141-GOB17	Cap Projects GOB Series B	(2,153,434)	(21,867)	-	-	-
18-000-39310-00000	BOND PROCEEDS	-	(1,148,138)	-	-	-
18-000-39990-00000	FUND BALANCE	-	-	(1,394,077)	(632,851)	(632,851)
18-394-47300-00000	PREMIUM	(83,534)	-	-	-	-
	Total Other Sources	**(2,236,968)**	**(1,170,005)**	**(1,394,077)**	**(632,851)**	**(632,851)**
TOTAL CAPITAL PROJECTS FUND REVENUE:		**(6,333,256)**	**(1,699,467)**	**(10,921,473)**	**(6,492,565)**	**(6,492,565)**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
407	**Information Technology**					
18-407-00740-00000	MACHINERY & EQUIPMENT	-	17,925	-	20,000	20,000
18-407-00740-19001	MACHINERY & EQUIPMENT	-	-	19,000	-	-
	Capital Expenditures	*-*	*17,925*	*19,000*	*20,000*	*20,000*
407	**Total Information Technology**	**-**	**17,925**	**19,000**	**20,000**	**20,000**
TOTAL DEPARTMENT OF ADMINISTRATION:		**-**	**17,925**	**19,000**	**20,000**	**20,000**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF FINANCE						
472	**Debt Service**					
18-471-47120-00000	DEBT SERVICE PRINCIPAL	-	105,339	157,266	157,266	157,266
18-472-47220-00000	DEBT SERVICE INTEREST	-	65,407	122,355	122,355	122,355
18-472-47305-00000	NOTE ISSUE COSTS	39,779	58,799	-	-	-
	Debt Service	*39,779*	*229,545*	*279,621*	*279,621*	*279,621*
472	**Total Debt Service**	**39,779**	**229,545**	**279,621**	**279,621**	**279,621**

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
492	**Transfers Out**					
18-492-49207-00000	TRANSFER TO STORMWATER FUND	-	-	50,000	50,000	50,000
	Transfers Out	-	-	*50,000*	*50,000*	*50,000*
492	**Total Transfers Out**	**-**	**-**	**50,000**	**50,000**	**50,000**
TOTAL DEPARTMENT OF FINANCE:		**39,779**	**229,545**	**329,621**	**329,621**	**329,621**
CAPITAL PROJECTS FUND EXPENDITURES - FIRE DEPARTMENT						
411	**Fire Department**					
18-411-00740-00000	MACHINERY & EQUIPMENT	-	-	-	9,500	***9,500***
18-411-00740-17008	MACHINERY & EQUIPMENT	1,228,361	-	-	-	-
18-411-00740-18008	MACHINERY & EQUIPMENT	-	31,875	-	-	-
18-411-00740-18009	MACHINERY & EQUIPMENT	-	25,000	-	-	-
	Capital Expenditures	*1,228,361*	*56,875*	-	*9,500*	*9,500*
411	**Total Fire Department**	**1,228,361**	**56,875**	**-**	**9,500**	**9,500**
TOTAL FIRE DEPARTMENT:		**1,228,361**	**56,875**	**-**	**9,500**	**9,500**
CAPITAL PROJECTS FUND EXPENDITURES - POLICE DEPARTMENT						
41A	**Police Administration**					
18-41A-00730-00000	BUILDINGS	-	-	-	20,000	20,000
18-41A-00730-17013	BUILDINGS	-	15,990	-	-	-
18-41A-00740-17012	MACHINERY & EQUIPMENT	6,280	-	-	-	-
18-41A-00740-19004	MACHINERY & EQUIPMENT	-	-	6,000	-	-
18-41A-00760-18010	VEHICLES	-	32,202	-	-	-
	Capital Expenditures	*6,280*	*48,192*	*6,000*	*20,000*	*20,000*
41A	**Total Police Administration**	**6,280**	**48,192**	**6,000**	**20,000**	**20,000**
41P	**Police Patrol**					
18-41P-00740-00000	MACHINERY & EQUIPMENT	-	-	-	28,700	***28,700***
18-41P-00740-17009	MACHINERY & EQUIPMENT	22,319	10,508	-	-	-
18-41P-00740-17010	MACHINERY & EQUIPMENT	69,069	-	-	-	-
18-41P-00740-17011	MACHINERY & EQUIPMENT	-	31,838	-	-	-
18-41P-00740-18011	MACHINERY & EQUIPMENT	-	17,801	-	-	-
18-41P-00760-17015	VEHICLES	76,080	-	-	-	-
18-41P-00760-18012	VEHICLES	-	123,119	87,000	100,000	100,000
	Capital Expenditures	*167,467*	*183,266*	*87,000*	*128,700*	*128,700*
41P	**Total Police Patrol**	**167,467**	**183,266**	**87,000**	**128,700**	**128,700**
TOTAL POLICE DEPARTMENT:		**173,747**	**231,458**	**93,000**	**148,700**	**148,700**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
408	**Public Works Administration**					
18-408-00740-19005	MACHINERY & EQUIPMENT	-	-	16,000	-	-
	Capital Expenditures	-	-	*16,000*	-	-
408	**Total Public Works Administration**	**-**	**-**	**16,000**	**-**	**-**
409	**Borough Hall Maintenance**					
18-409-00720-17017	IMPROVEMENTS	2,713	-	-	-	-
18-409-00720-17020	IMPROVEMENTS	19,639	-	-	-	-

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
18-409-00730-00000	BUILDINGS	-	-	-	175,750	175,750
18-409-00740-17016	MACHINERY & EQUIPMENT	-	5,290	109,000	-	-
18-409-00740-17018	MACHINERY & EQUIPMENT	1,541	12,310	67,000	-	-
	Capital Expenditures	*23,893*	*17,600*	*176,000*	*175,750*	*175,750*
409	**Total Borough Hall Maintenance**	**23,893**	**17,600**	**176,000**	**175,750**	**175,750**
413	**Code Enforcement**					
18-413-00720-17052	IMPROVEMENTS	1,010,406	1,744,504	8,582,567	5,123,343	5,123,343
18-413-00740-00000	MACHINERY & EQUIPMENT	-	-	-	15,000	15,000
18-413-00760-00000	VEHICLES	-	-	-	33,000	33,000
	Capital Expenditures	*1,010,406*	*1,744,504*	*8,582,567*	*5,171,343*	*5,171,343*
413	**Total Code Enforcement**	**1,010,406**	**1,744,504**	**8,582,567**	**5,171,343**	**5,171,343**
430	**Public Works Field Operations**					
18-430-00720-17027	IMPROVEMENTS	-	4,216	-	-	-
18-430-00720-17031	IMPROVEMENTS	20,975	-	25,000	25,000	25,000
18-430-00720-17033	IMPROVEMENTS	46,699	-	-	-	-
18-430-00730-00000	BUILDINGS	-	-	-	12,500	12,500
18-430-00740-00000	MACHINERY AND EQUIPMENT	-	-	-	40,000	40,000
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	-	137,030	-	-	-
18-430-00740-19006	MACHINERY & EQUIPMENT	-	-	5,200	-	-
18-430-00740-19007	MACHINERY & EQUIPMENT	-	-	1,652	-	-
18-430-00740-19008	MACHINERY & EQUIPMENT	-	-	180,682	-	-
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	-	12,983	-	-	-
	Capital Expenditures	*175,293*	*163,730*	*212,534*	*77,500*	*77,500*
430	**Total Public Works Field Operations**	**175,293**	**163,730**	**212,534**	**77,500**	**77,500**
433	**Traffic Control**					
18-433-00720-00000	IMPROVEMENTS	-	485	-	-	-
18-433-00720-17039	IMPROVEMENTS	-	62,300	66,000	66,000	66,000
18-433-00720-18037	IMPROVEMENTS	-	-	200,000	-	-
18-433-00720-18042	IMPROVEMENTS	-	12,102	-	-	-
18-433-00740-00000	MACHINERY & EQUIPMENT	-	-	-	250,000	250,000
18-433-00740-17021	MACHINERY & EQUIPMENT	-	-	155,000	-	-
18-433-00740-19009	MACHINERY & EQUIPMENT	-	-	155,000	-	-
18-433-00740-19010	MACHINERY & EQUIPMENT	-	-	40,000	-	-
18-433-00760-18041	VEHICLES	-	100,746	-	-	-
	Capital Expenditures	-	*175,633*	*616,000*	*316,000*	*316,000*
433	**Total Traffic Control**	**-**	**175,633**	**616,000**	**316,000**	**316,000**

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
434	**Street Lighting**					
18-434-00740-00000	IMPROVEMENTS	-	-	-	40,000	***40,000***
	Capital Expenditures	-	-	-	*40,000*	*40,000*
434	**Total Street Lighting**	**-**	**-**	**-**	**40,000**	**40,000**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**1,209,592**	**2,101,466**	**9,603,101**	**5,780,593**	**5,780,593**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF PARKS & RECREATION						
453	**Swimming Pool**					
18-453-00720-19011	IMPROVEMENT	-	-	10,000	10,000	10,000
18-453-00720-19012	IMPROVEMENT	-	-	16,000	-	-
18-453-00740-17061	MACHINERY & EQUIPMENT	16,400	-	-	-	-
18-453-00740-19013	MACHINERY & EQUIPMENT	-	-	20,000	-	-
	Capital Expenditures	*16,400*	-	*46,000*	*10,000*	*10,000*
453	**Total Swimming Pool**	**16,400**	**-**	**46,000**	**10,000**	**10,000**
454	**Parks Maintenance**					
18-454-00720-00000	IMPROVEMENT	-	-	-	10,000	***10,000***
18-454-00730-17054	BUILDINGS	5,000	14,995	-	-	-
18-454-00730-17062	BUILDINGS	46,071	-	-	-	-
18-454-00730-18052	BUILDINGS	-	500	49,000	-	-
18-454-00740-00000	MACHINERY & EQUIPMENT	-	-	-	8,950	8,950
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	167,101	167,101
18-454-00750-17059	IMPROVEMENTS TO LAND	131,400	-	-	-	-
18-454-00750-18047	IMPROVEMENTS TO LAND	-	41,183	-	-	-
18-454-00750-18050	IMPROVEMENTS TO LAND	-	-	205,000	-	-
18-454-00750-18051	IMPROVEMENTS TO LAND	-	6,728	-	-	-
18-454-00760-17063	VEHICLES	28,729	-	-	-	-
18-454-00760-19014	VEHICLES	-	-	50,000	-	-
	Capital Expenditures	*805,986*	*63,406*	*521,651*	*186,051*	*186,051*
454	**Total Parks Maintenance**	**805,986**	**63,406**	**521,651**	**186,051**	**186,051**
458	**Community Center**					
18-458-00730-17053	BUILDINGS	-	-	136,000	-	-
18-458-00730-17055	BUILDINGS	-	-	8,100	8,100	8,100
18-458-00730-17072	BUILDINGS	92,061	-	-	-	-
18-458-00730-18049	BUILDINGS	-	13,575	165,000	-	-
	Capital Expenditures	*92,061*	*13,575*	*309,100*	*8,100*	*8,100*
458	**Total Community Center**	**92,061**	**13,575**	**309,100**	**8,100**	**8,100**
TOTAL DEPARTMENT OF PARKS & RECREATION:		**914,446**	**76,981**	**876,751**	**204,151**	**204,151**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
446	**Stormwater**					
18-446-00720-17017	IMPROVEMENTS	905	-	-	-	-
18-446-00720-17040	IMPROVEMENTS	43,000	81,980	-	-	-
18-446-00720-17041	IMPROVEMENTS	875	-	-	-	-
18-446-00720-17042	IMPROVEMENTS	26,566	592	-	-	-
18-446-00720-17043	IMPROVEMENTS	1,295	-	-	-	-
18-446-00720-17044	IMPROVEMENTS	4,464	-	-	-	-

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
18-446-00720-17045	IMPROVEMENTS	-	4,450	-	-	-
18-446-00720-17046	IMPROVEMENT	29,894	9,325	-	-	-
18-446-00740-17018	MACHINERY & EQUIPMENT	1,225	-	-	-	-
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	-	-	-	-
18-446-00760-18039	VEHICLES	-	3,420	-	-	-
18-446-00760-18040	VEHICLES	-	4,331	-	-	-
	Capital Expenditures	*320,750*	*104,098*	-	-	-
446	**Total Stormwater**	**320,750**	**104,098**	**-**	**-**	**-**
TOTAL DEPARTMENT OF WATER RESOURCES:		**320,750**	**104,098**	**-**	**-**	**-**
TOTAL CAPITAL PROJECTS FUND EXPENDITURES:		**3,886,675**	**2,818,348**	**10,921,473**	**6,492,565**	**6,492,565**
Capital Projects Fund Revenue Total		**6,333,256**	**1,699,467**	**10,921,473**	**6,492,565**	**6,492,565**
Capital Projects Fund Expense Total		**3,886,675**	**2,818,348**	**10,921,473**	**6,492,565**	**6,492,565**
Capital Projects Fund Gain/(Loss) from Operation		**2,446,581**	**(1,118,882)**	**-**	**-**	**-**

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
32	**PARKING FUND**					
PARKING FUND REVENUE						
000	**Fines & Forfeits**					
32-000-33130-00000	OVERTIME PARKING	(98,483)	(72,712)	(100,000)	(80,000)	(80,000)
32-000-33131-00000	MISC PARKING VIOLATIONS	-	(10,049)	-	-	-
32-000-33150-00000	DISTRICT JUSTICE FINES - PKG	(11,133)	(8,239)	(6,000)	(10,000)	(10,000)
	Total Fines & Forfeits	**(109,616)**	**(90,999)**	**(106,000)**	**(90,000)**	**(90,000)**
000	**Interest & Rents**					
32-000-34110-00000	INTEREST INCOME-SAVINGS	(1,920)	(1,668)	(1,100)	(1,100)	(1,100)
32-000-34140-00000	INTEREST INCOME - PLGIT	(2,433)	(11,461)	(2,000)	(8,000)	(8,000)
32-000-34141-00000	INTEREST-BOND PROCEEDS	(1,211)	(1,341)	(7,000)	(7,000)	(7,000)
32-000-34141-GOB17	Parking GOB17 Series B	(172)	(4,053)	-	-	-
	Total Interest & Rents	**(5,736)**	**(18,523)**	**(10,100)**	**(16,100)**	**(16,100)**
000	**Charges for Services**					
32-000-36321-00000	PARKING METER REVENUE	(255,448)	(264,738)	(240,000)	(280,924)	(280,924)
32-000-36322-00000	PARKING PERMITS	(10,813)	(14,302)	(20,000)	(13,000)	(13,000)
32-000-36325-00000	PARKING GARAGE LEASES	(65,910)	(65,485)	(64,000)	(65,000)	(65,000)
32-000-36335-00000	PARKING GARAGE DAILY	(46,453)	(51,969)	(45,500)	(45,500)	(45,500)
32-000-36345-00000	POMFRET GARAGE HOTEL	(90,194)	(99,723)	(86,200)	(86,200)	(86,200)
32-000-36355-00000	POMFRET GARAGE JUROR	(8,361)	(7,698)	(9,500)	(7,600)	(7,600)
32-000-36625-00000	POMFRET LOT LEASE	(24,181)	(23,962)	(23,500)	(23,500)	(23,500)
32-000-36635-00000	POMFRET LOT DAILY	(5,086)	(13,947)	(7,200)	(7,200)	(7,200)
32-000-36925-00000	CUMBERLAND COUNTY SUBSIDY	-	(40,000)	(40,000)	-	-
32-000-36926-00000	W. LOUTHER LEASE-SUNSHINE	(9,502)	(8,393)	(8,700)	(8,700)	(8,700)
32-000-37620-00000	LEASED PARKING SPACES	(43,379)	(41,717)	(37,000)	(40,000)	(40,000)
32-000-37625-00000	PARKING LEASES - LIBERTY LO	(11,123)	(12,733)	(12,000)	(12,000)	(12,000)
32-000-37626-00000	W. LOUTHER LEASE - BCT	(510)	(720)	-	(500)	(500)
	Total Charges for Services	**(570,961)**	**(645,387)**	**(593,600)**	**(590,124)**	***(590,124)***
000	**Other Revenue**					
32-000-38010-00000	MISCELLANEOUS REVENUE	(743)	(544)	(500)	(500)	(500)
32-000-38012-00000	NET APPR. (DEPR) IN MV	475	(91)	-	-	-
32-000-38196-00000	HEALTH INSURANCE CO-PAY	(813)	(1,027)	(750)	(900)	(900)
32-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(4,380)	(6,623)	(4,100)	(896)	(896)
32-000-39120-00000	REIMBURSEMENTS	(571)	-	-	-	-
	Total Other Revenue	**(6,032)**	**(8,286)**	**(5,350)**	**(2,296)**	***(2,296)***
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	-	-	(255,103)	(127,543)	(127,543)
	Total Other Sources	**-**	**-**	**(255,103)**	**(127,543)**	**(127,543)**
TOTAL PARKING FUND REVENUE:		**(693,476)**	**(763,195)**	**(970,153)**	**(826,063)**	**(826,063)**
PARKING FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
467	**Outside Agencies**					
32-445-00540-00000	CONTRIBUTION TO NON-GOVT	101,800	116,300	116,300	116,300	116,300
	Supplies, Services & Utilities	*101,800*	*116,300*	*116,300*	*116,300*	*116,300*
467	**Total Outside Agencies**	**101,800**	**116,300**	**116,300**	**116,300**	**116,300**

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
486	**Property & Casualty Insurance**					
32-486-00351-00000	DIRECT PROPERTY	1,021	1,271	1,297	1,500	1,500
32-486-00352-00000	COMP GEN LIABILITY	411	462	424	500	500
32-486-00353-00000	AUTOMOBILE LIABILITY	318	231	400	500	500
32-486-00354-00000	PUBLIC OFFICIALS' LIAB	271	300	280	500	500
	Supplies, Services & Utilities	*2,022*	*2,265*	*2,401*	*3,000*	*3,000*
486	**Total Insurance Premiums**	**2,022**	**2,265**	**2,401**	**3,000**	**3,000**
TOTAL DEPARTMENT OF ADMINISTRATION:		**103,822**	**118,565**	**118,701**	**119,300**	**119,300**
PARKING FUND EXPENDITURES - DEPARTMENT OF FINANCE						
445	**Parking Operations**					
32-445-00115-00000	SALARIES--PART TIME	7,667	2,288	23,418	43,944	43,944
32-445-00130-00000	SALARIES--FULL TIME	33,388	38,263	40,596	19,862	19,862
32-445-00158-00000	GROUP LIFE INSURANCE	72	80	48	36	36
32-445-00159-00000	GROUP DISABILITY INS	324	395	413	252	252
32-445-00180-00000	SALARIES--OVER TIME	98	503	-	-	-
32-445-00191-00000	UNIFORM ALLOWANCE	858	273	1,631	1,860	1,860
32-445-00192-00000	FICA/MEDICARE	3,135	3,065	4,897	3,310	3,310
32-445-00196-00000	GROUP HOSPITAL INSURANCE	10,883	11,252	13,462	6,820	6,820
32-445-00198-00000	GROUP DENTAL INSURANCE	418	587	849	319	319
32-445-00199-00000	GROUP VISION INSURANCE	56	23	90	34	34
	Salaries, Wages, & Benefits	*56,899*	*56,728*	*85,404*	*76,437*	*76,437*
32-445-00210-00000	OFFICE SUPPLIES	4	72	-	300	300
32-445-00215-00000	POSTAGE	3,141	2,142	2,550	3,000	3,000
32-445-00220-00000	OPERATING SUPPLIES	(436)	6,740	6,270	6,530	6,530
32-445-00249-00000	VEHICLE SUPPLIES	-	-	-	100	100
32-445-00250-00000	MAINTENANCE SUPPLIES	5,976	2,840	14,256	13,745	13,745
32-445-00260-00000	SMALL TOOLS & EQUIPMENT	6,585	634	8,155	7,510	7,510
32-445-00312-00000	MGMT CONSULTING SERVICES	11,740	-	-	-	-
32-445-00318-00000	COMPUTER SERVICES	-	-	500	-	-
32-445-00321-00000	TELEPHONE	40	206	600	300	300
32-445-00327-00000	RADIO MAINTENANCE	212	-	-	-	-
32-445-00331-00000	TRAVEL EXPENSES	554	74	-	-	-
32-445-00341-00000	ADVERTISING	1,273	1,098	1,180	1,200	1,200
32-445-00342-00000	PRINTING	385	809	3,630	4,430	4,430
32-445-00343-00000	PHOTOCOPY	117	15	115	115	115
32-445-00361-00000	ELECTRICITY	4,767	4,879	5,540	5,540	5,540
32-445-00371-00000	MAINTENANCE-LAND	2,624	942	4,880	4,120	4,120
32-445-00372-00000	MAINTENANCE-VEHICLES	3	-	-	100	100
32-445-00374-00000	MAINTENANCE-EQUIPMENT	6,754	7,067	10,050	10,020	10,020
32-445-00394-00000	OTHER SERVICE FEES	12,674	14,334	53,842	64,642	64,642
32-445-00399-00000	ADMIN - (AUDITOR ACCT)	2,188	-	-	-	-
32-445-00420-00000	DUES & SUBSCRIPTIONS	38	22	157	1	1
32-445-00440-00000	LAUNDRY SERVICE	65	-	-	300	300
32-445-00461-00000	TRAINING	106	-	-	550	550
	Supplies, Services & Utilities	*58,808*	*41,875*	*111,725*	*122,503*	*122,503*
32-445-00720-00000	IMPROVEMENTS	-	-	-	67,825	67,825
32-445-00740-17005	MACHINERY & EQUIPMENT	9,315	-	-	-	-
32-445-00740-19002	MACHINERY & EQUIPMENT	-	-	178,030	-	-
32-445-00750-00000	IMPROVEMENTS TO LAND	-	-	-	6,738	6,738
	Capital Expenditures	*9,315*	-	*178,030*	*74,563*	*74,563*
445	**Total Parking Operations**	**125,022**	**98,603**	**375,159**	**273,503**	**273,503**

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
446	**Parking Garage**					
32-446-00115-00000	SALARIES--PART TIME	32,850	34,570	36,758	36,508	36,508
32-446-00130-00000	SALARIES--FULL TIME	21,376	23,932	24,648	19,862	19,862
32-446-00158-00000	GROUP LIFE INSURANCE	45	48	48	36	36
32-446-00159-00000	GROUP DISABILITY INS	202	180	234	252	252
32-446-00167-00000	WELLNESS	-	-	100	100	100
32-446-00180-00000	SALARIES - OVERTIME	-	15	-	-	-
32-446-00192-00000	FICA/MEDICARE	4,063	4,445	4,698	4,331	4,331
32-446-00196-00000	GROUP HOSPITAL INSURANCE	6,723	8,112	8,580	6,820	6,820
32-446-00198-00000	GROUP DENTAL INSURANCE	445	445	425	319	319
32-446-00199-00000	GROUP VISION INSURANCE	26	11	45	34	34
	Salaries, Wages, & Benefits	*65,730*	*71,758*	*75,536*	*68,262*	*68,262*
32-446-00210-00000	OFFICE SUPPLIES	72	44	622	600	600
32-446-00220-00000	OPERATING SUPPLIES	4,693	101	9,280	9,280	9,280
32-446-00226-00000	CLEANING SUPPLIES	735	900	1,850	1,850	1,850
32-446-00250-00000	MAINTENANCE SUPPLIES	953	210	1,500	1,500	1,500
32-446-00260-00000	SMALL TOOLS & EQUIPMENT	2,990	-	5,000	3,000	3,000
32-446-00311-00000	AUDITING SERVICES	-	-	-	2,600	2,600
32-446-00312-00000	MGMT CONSULTING SERVICES	2,275	-	2,550	-	-
32-446-00318-00000	COMPUTER SERVICES	-	-	500	500	500
32-446-00321-00000	TELEPHONE	1,585	2,209	1,700	2,500	2,500
32-446-00331-00000	TRAVEL EXPENSES	409	33	-	-	-
32-446-00341-00000	ADVERTISING	437	207	200	-	-
32-446-00342-00000	PRINTING	1,500	10	2,500	2,500	2,500
32-446-00361-00000	ELECTRICITY	4,756	5,313	6,600	6,600	6,600
32-446-00364-00000	SEWER	318	329	600	600	600
32-446-00366-00000	WATER	427	442	700	700	700
32-446-00367-00000	STORMWATER FEE	-	-	-	840	840
32-446-00371-00000	MAINTENANCE-LAND	105	110	500	500	500
32-446-00373-00000	MAINTENANCE-BUILDINGS	2,291	(148)	15,430	15,430	15,430
32-446-00374-00000	MAINTENANCE-EQUIPMENT	7,287	5,251	5,160	5,830	5,830
32-446-00420-00000	DUES & SUBSCRIPTIONS	38	-	457	457	457
32-446-00461-00000	TRAINING	106	-	100	100	100
	Supplies, Services & Utilities	*30,976*	*15,013*	*55,249*	*55,387*	*55,387*
32-446-00730-17007	BUILDING	73,773	-	100,000	100,000	100,000
32-446-00740-17004	MACHINERY & EQUIPMENT	-	-	14,000	14,000	14,000
32-446-00740-18006	MACHINERY & EQUIPMENT	-	-	45,000	-	-
32-446-00760-00000	VEHICLES	-	-	-	-	-
32-446-00760-19003	VEHICLES	-	-	16,020	-	-
	Capital Expenditures	*73,773*	*-*	*175,020*	*114,000*	*114,000*
446	**Total Parking Garage**	**170,479**	**86,771**	**305,805**	**237,649**	**237,649**
472	**Debt Service**					
32-471-47120-00000	DEBT SERVICE PRINCIPAL	-	(0)	66,007	109,307	109,307
32-472-47220-00000	DEBT SERVICE INTEREST	22,345	29,592	49,396	32,382	32,382
32-472-47304-00000	PAYING AGENT FEE	-	-	-	-	-
32-472-47305-00000	NOTE ISSUE COSTS	9,215	-	-	-	-
	Debt Service	*31,560*	*29,592*	*115,403*	*141,689*	*141,689*
472	**Total Debt Service**	**31,560**	**29,592**	**115,403**	**141,689**	**141,689**
488	**Unallocated Employee Benefits**					
32-488-00195-00000	WORKERS' COMPENSATION	6,548	6,174	5,228	6,500	6,500
	Salaries, Wages, & Benefits	*6,548*	*6,174*	*5,228*	*6,500*	*6,500*
488	**Total Unallocated Employee Benefits**	**6,548**	**6,174**	**5,228**	**6,500**	**6,500**

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
492	**Transfers Out**					
32-492-49201-00000	TRANSFER TO GENERAL FUND	25,202	26,743	48,449	47,422	47,422
32-492-49232-00000	TRANSFER TO OTHER FUND	-	8,063	-	-	-
	Transfers Out	*25,202*	*34,806*	*48,449*	*47,422*	*47,422*
492	**Total Transfers Out**	**25,202**	**34,806**	**48,449**	**47,422**	**47,422**
TOTAL DEPARTMENT OF FINANCE:		**358,811**	**255,946**	**850,044**	**706,763**	**706,763**
TOTAL PARKING FUND EXPENDITURES		**462,633**	**374,510**	**968,745**	**826,063**	**826,063**
Parking Fund Revenue Total		**693,476**	**763,195**	**970,153**	**826,063**	**826,063**
Parking Fund Expense Total		**462,633**	**374,510**	**968,745**	**826,063**	**826,063**
Parking Fund Gain/(Loss) from Operation		**230,843**	**388,684**	**1,408**	**-**	**-**

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2020 Budget (Proposed)	2020 Budget (Adopted)
35	**HIGHWAY AID FUND**					
HIGHWAY AID FUND REVENUE						
000	**Interest & Rents**					
35-000-34140-00000	INTEREST INCOME - PLGIT	(13,673)	(29,575)	(11,000)	(11,000)	(11,000)
	Total Interest & Rents	**(13,673)**	**(29,575)**	**(11,000)**	**(11,000)**	**(11,000)**
000	**Intergovernmental**					
35-000-35505-00000	LIQUID FUELS ALLOCATION	(522,601)	(552,909)	(553,000)	(540,428)	(540,428)
	Total Intergovernmental	**(522,601)**	**(552,909)**	**(553,000)**	**(540,428)**	**(540,428)**
000	**Other Sources**					
35-000-39990-00000	FUND BALANCE	-	-	(722,000)	(98,572)	(98,572)
	Total Other Sources	**-**	**-**	**(722,000)**	**(98,572)**	**(98,572)**
TOTAL HIGHWAY AID FUND REVENUE:		**(536,275)**	**(582,484)**	**(1,286,000)**	**(650,000)**	**(650,000)**
HIGHWAY AID FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
413	**Code Enforcement**					
35-413-00720-17052	IMPROVEMENTS	-	-	657,000	-	-
	Capital Expenditures	-	-	*657,000*	-	-
413	**Total Code Enforcement**	**-**	**-**	**657,000**	**-**	**-**
430	**Public Works Field Operations**					
35-430-00720-17026	IMPROVEMENTS	142,098	158,535	250,000	254,100	254,100
35-430-00720-17027	IMPROVEMENTS	224,847	149,845	200,000	220,000	220,000
35-430-00720-17028	IMPROVEMENTS	6,934	8,232	19,000	20,000	20,000
35-430-00720-17029	IMPROVEMENTS	63,372	92,344	80,000	85,000	85,000
35-430-00720-17030	IMPROVEMENTS	32,745	52,845	80,000	70,900	70,900
	Capital Expenditures	*469,996*	*461,800*	*629,000*	*650,000*	*650,000*
430	**Total Public Works Field Operations**	**469,996**	**461,800**	**629,000**	**650,000**	**650,000**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**469,996**	**461,800**	**1,286,000**	**650,000**	**650,000**
TOTAL HIGHWAY AID FUND EXPENDITURES:		**469,996**	**461,800**	**1,286,000**	**650,000**	**650,000**
Highway Aid Fund Revenue Total		**536,275**	**582,484**	**1,286,000**	**650,000**	**650,000**
Highway Aid Fund Expense Total		**469,996**	**461,800**	**1,286,000**	**650,000**	**650,000**
Highway Aid Fund Gain/(Loss) from Operation		**66,279**	**120,684**	**-**	**-**	**-**
Total Borough of Carlisle Revenue Total		**39,528,672**	**28,831,392**	**50,938,837**	**44,892,813**	**44,892,813**
Total Borough of Carlisle Expense Total		**32,154,672**	**23,715,599**	**49,727,621**	**43,684,287**	**43,684,287**
Total Borough of Carlisle Gain/(Loss) from Operation		**7,374,000**	**5,115,793**	**1,211,216**	**1,208,526**	**1,208,526**

Borough of Carlilse

RESOLUTION NO.12-12-19-03

A RESOLUTION OF THE BOROUGH OF CARLISLE ADOPTING THE 2020 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, 2020 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 2020 is dedicated to fire services and one hundred (100) percent of local services tax revenue received in calendar year 2020 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 12th day of December 2019.

ATTEST:

Joyce E. Stone

Joyce E. Stone, Borough Secretary

Timothy A. Scott, Mayor

Section 1 Attachment to the 2020 Budget Resolution

SECTION 1. Borough Council hereby makes appropriations to the several departments from various funds as follows:

	General Fund (01)	Cap. Proj. Fund (18)	Highway Aid Fund (35)	Water Fund (06)	Stormwater Fund (07)	Sewer Fund (08)	Solid Waste Fund (09)	Parking Fund (32)	Total
1. Department of Administration									
400 Borough Council	164,708	-	-	-	-	-	-	-	164,708
401 Manager's Office	439,936	-	-	-	-	-	-	-	439,936
404 Legal Services	135,000	-	-	-	-	-	-	-	135,000
406 Personnel	129,640	-	-	-	-	-	-	-	129,640
407 Information Technology	262,225	20,000	-	-	-	-	-	-	282,225
467 Outside Agencies	6,800	-	-	-	-	-	-	116,300	123,100
486 Property & Casualty Insurance	115,030	-	-	43,225	-	116,700	-	3,000	277,955
Total	1,253,339	20,000	-	43,225	-	116,700	-	119,300	1,552,564
2. Department of Finance									
402 Finance Operations	503,478	-	-	-	-	-	-	-	503,478
402 Water Billing & Collection	-	-	-	216,820	-	-	-	-	216,820
402 Stormwater Billing & Collection	-	-	-	-	34,626	-	-	-	34,626
402 Sewer Billing & Collection	-	-	-	-	-	226,011	-	-	226,011
403 Tax Collection	124,249	-	-	-	-	-	-	-	124,249
445 Parking Operations	-	-	-	-	-	-	-	273,503	273,503
446 Parking Garage	-	-	-	-	-	-	-	237,649	237,649
472 Debt Service	668,704	279,621	-	1,148,885	100,000	1,571,861	7,478	141,689	3,918,238
481 Water Authority	-	-	-	8,850	-	-	-	-	8,850
481 Sewer Authority	-	-	-	-	-	15,200	-	-	15,200
488 Unallocated Employee Benefits	916,367	-	-	34,757	32,000	45,195	-	6,500	1,034,819
492 Transfers Out	691,371	50,000	-	581,337	560,560	564,642	22,422	47,422	2,517,754
Total	2,904,169	329,621	-	1,990,649	727,186	2,422,909	29,900	706,763	9,111,197
3. Fire Department									
411 Fire Department	1,096,655	9,500	-	-	-	-	-	-	1,106,155
Total	1,096,655	9,500	-	-	-	-	-	-	1,106,155
4. Police Department									
41A Police Administration	757,697	20,000	-	-	-	-	-	-	777,697
41I Police Investigation	404,331	-	-	-	-	-	-	-	404,331
41P Police Patrol	3,357,266	128,700	-	-	-	-	-	-	3,485,966
Total	4,519,294	148,700	-	-		-	-	-	4,667,994
5. Department of Public Works									
408 Public Works Administration	464,059	-	-	-	-	-	-	-	464,059
409 Borough Hall Maintenance	105,825	175,750	-	-	-	-	-	-	281,575
413 Code Enforcement	480,932	5,171,343	-	-	-	-	-	-	5,652,275
430 Public Works Field Operations	729,587	77,500	650,000	-	-	-	-	-	1,457,087
431 Street Cleaning	-	-	-	-	127,882	-	-	-	127,882
433 Traffic Control	325,110	316,000	-	-	-	-	-	-	641,110
434 Street Lighting	317,630	40,000	-	-	-	-	-	-	357,630
427 Solid Waste Collection & Disposal	-	-	-	-	-	-	1,355,498	-	1,355,498
Total	2,423,143	5,780,593	650,000	-	127,882	-	1,355,498	-	10,337,116
6. Department of Parks & Recreation									
451 Parks & Recreation Admin.	211,616	-	-	-	-	-	-	-	211,616
452 Recreation Services	216,862	-	-	-	-	-	-	-	216,862
453 Swimming Pool	171,680	10,000	-	-	-	-	-	-	181,680
454 Parks Maintenance	426,119	186,051	-	-	-	-	-	-	612,170
455 Shade Trees	17,000	-	-	-	-	-	-	-	17,000
458 Community Center	111,947	8,100	-	-	-	-	-	-	120,047
Total	1,155,224	204,151	-	-	-	-	-	-	1,359,375
7. Department of Water Resources									
425 Sewer Collection System	-	-	-	-	-	4,855,591	-	-	4,855,591
447 Stormwater Operations	-	-	-	-	972,252	-	-	-	972,252
449 Water Lines Maintenance	-	-	-	3,537,693	-	-	-	-	3,537,693
450 Water Meter Maintenance	-	-	-	52,500	-	-	-	-	52,500
44L Water Lab	-	-	-	154,343	-	-	-	-	154,343
44P Water Treatment Plant	-	-	-	2,499,665	-	-	-	-	2,499,665
42L Sewer Lab	-	-	-	-	-	619,417	-	-	619,417
42M Lift Stations	-	-	-	-	-	515,331	-	-	515,331
42P Wastewater Treatment Plant	-	-	-	-	-	1,391,530	-	-	1,391,530
42S Sludge Removal	-	-	-	-	-	951,564	-	-	951,564
Total	-	-	-	6,244,201	972,252	8,333,433	-	-	15,549,886
Total Expenditures	13,351,824	6,492,565	650,000	8,278,075	1,827,320	10,873,042	1,385,398	826,063	43,684,287

BOROUGH OF CARLISLE

ORDINANCE NO. 2351

AN ORDINANCE PROVIDING FOR THE MILL RATE UPON BOROUGH PROPERTY AND THE FIRE SERVICE APPROPRIATIONS TAX FOR THE CALENDAR YEAR 2020 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 2020, 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 2020, and succeeding years until altered by Borough Council.

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

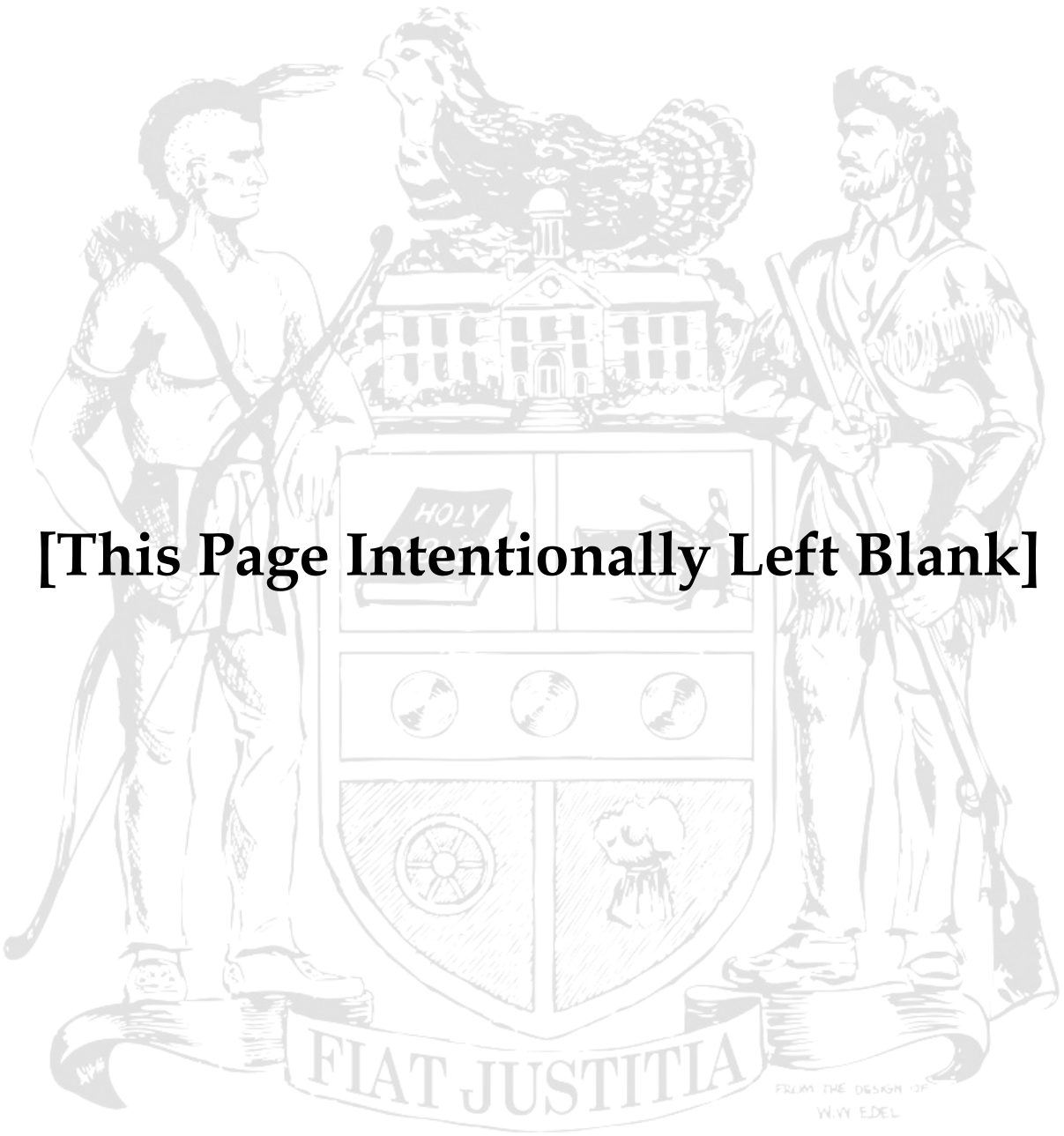
ENACTED AND ORDAINED this 12th day of December, 2019.

ATTEST:

Joyce E. Stone

Joyce E. Stone, Secretary

Timothy A. Scott, Mayor



[This Page Intentionally Left Blank]

BOROUGH OF CARLISLE

ORDINANCE NO. 2352

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

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

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

(1) For water billed and charged on and after May 1, 2020, for consumption on and after January 1, 2020, until altered by Borough Council, the metered rate schedule shall be as set forth herein. For prior periods, the rates shall be collected as heretofore ordained:

Metered Rate Schedule
Minimum Charges

Size of Water Meter (Inches)	Monthly Charge
5/8	$16.68
1	27.78
1¼	33.34
1½	38.89
2	55.61
3	111.14
4	166.70
6	333.40
8	500.11

Consumption Charges per 100 Cubic Feet

Per 100 Cubic Feet (All Consumers) $5.56

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

used under the schedule titled "Minimum Charges.")

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

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

ENACTED AND ORDAINED this 12th day of December 2019.

ATTEST:

Joyce E. Stone, Borough Secretary

Timothy A. Scott, Mayor

BOROUGH OF CARLISLE

ORDINANCE NO. 2253

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

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

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

(3) In either of the foregoing cases, and subject to the minimum provided in this Article, such sewer rentals and charges for all discharges subsequent to May 1, 2020, 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	$14.82
1	22.24
1¼	29.65
1½	29.65
2	50.82
3	100.57
4	170.47
6	345.13
8	667.07

Consumption Charges per 100 Cubic Feet

Per 100 Cubic Feet (All Consumers) $7.41

(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 12th day of December 2019.

ATTEST:

Joyce E. Stone, Borough Secretary

Timothy A. Scott, Mayor

BOROUGH OF CARLISLE

ORDINANCE NO. 2354

AN ORDINANCE AMENDING THE CODE OF THE BOROUGH OF CARLISLE TO MODIFY THE FEES FOR BOROUGH TRASH BAGS.

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

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

(1) Retail (thirty-five-gallon bag): $5.85 per bag.

(2) Wholesale (thirty-five-gallon bag): $5.80 per bag.

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

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

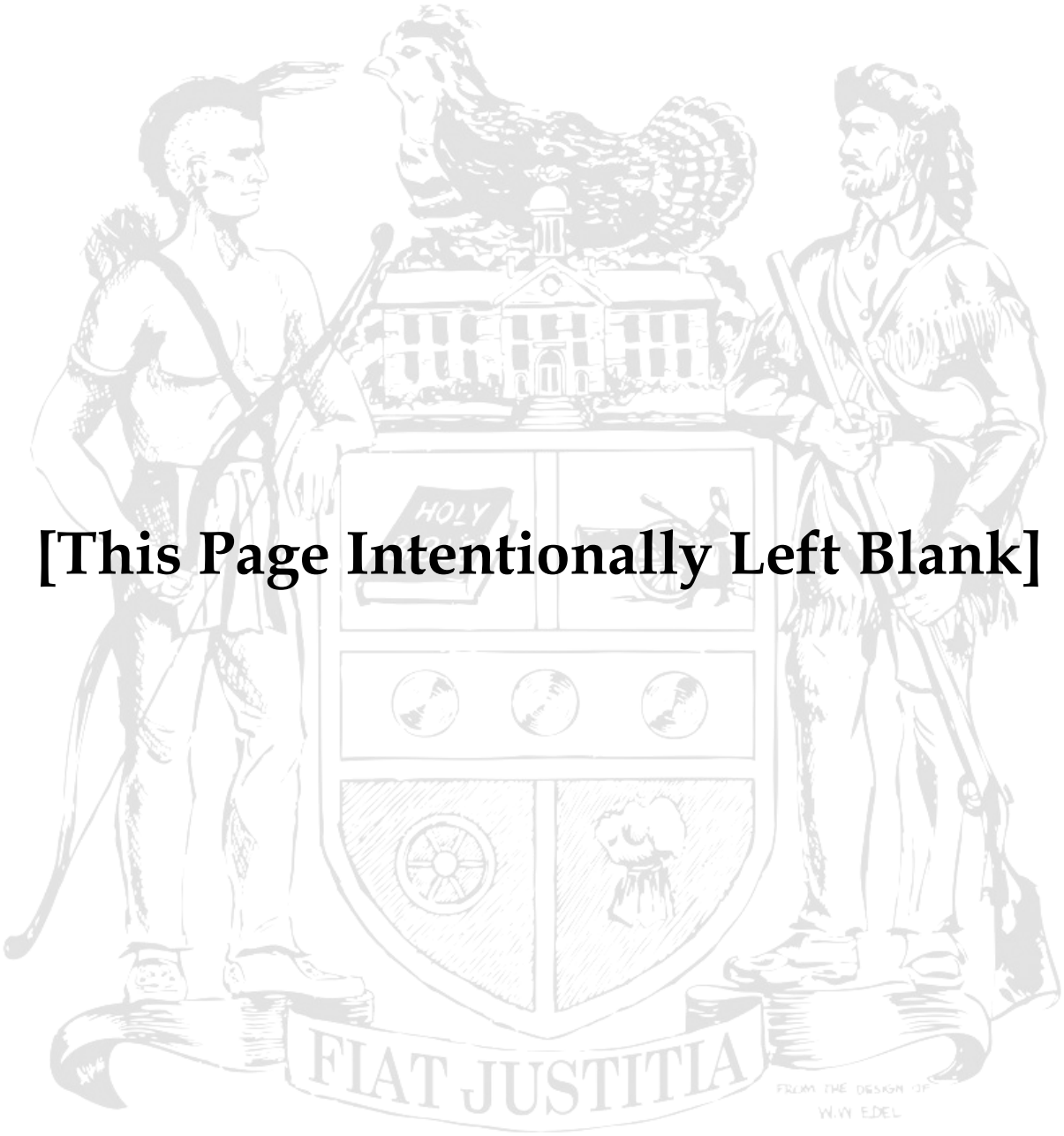
ENACTED AND ORDAINED this 12th day of December, 2019.

ATTEST:

Joyce E. Stone

Joyce E. Stone, Secretary

Timothy A. Scott, Mayor



[This Page Intentionally Left Blank]

TABLES, CHARTS, and GRAPHS		
Number	**Title**	**Page**
TABLES		
GOALS & POLICIES		
1	Budget Calendar	67
FINANCIAL SUMMARIES		
2	Fund Descriptions	72
3	CAFR Fund Balance Projections	76
4	Budgetary Fund Balance Projections	77
5	Consolidated Budget Summary	78
6	Revenue & Expenditures by Fund	78
7	Revenue & Expenditures by Category	79
8	Revenue Summary by Fund	79
9	Expenditures by Department	81
10	Expenditure Summary by Fund & Department	83
11	General Fund Revenue & Expenditures	86
12	Water Fund Revenue & Expenditures	99
13	Stormwater Fund Revenue & Expenditures	103
14	Sewer Fund Revenue & Expenditures	107
15	Solid Waste Fund Revenue & Expenditures	111
16	Parking Fund Revenue & Expenditures	115
17	Capital Projects Fund Revenue & Expenditures	121
18	Highway Aid Fund Revenue & Expenditures	123
OPERATING BUDGETS		
19	Department of Administration Expenditures	130
20	Department of Finance Expenditures	146
21	Fire Department Expenditures	164
22	Police Department Expenditures	169
23	Department of Public Works Expenditures	176
24	Department of Parks & Recreation Expenditures	202
25	Department of Water Resources Expenditures	222
CAPITAL EXPENDITURES & DEBT		
26	Capital Budget Summary	258

TABLES - CAPITAL EXPENDITURES & DEBT – (Continued)		
27	Capital Budget Sources & Uses by Department	259
28	Capital Improvements Program Summary by Department	266
29	Capital Improvements Program Summary by Fund	267
30	Capital Improvements Program Summary by Type	267
31	2020-2024 Capital Improvements Plan	268
32	5 Year Summary of Borrowing Needs	271
33	Debt Issues by Fund	275
34	Summary of General Obligation Debt Service	277
35	General Fund Debt Service	278
36	Capital Projects Fund Debt Service	279
37	Water Fund Debt service	280
38	Sewer Fund Debt Service	281
39	Parking Fund Debt Service	282
40	Solid Waste Fund Debt Service	283
APPENDICES		
41	Full Time Employees Summary Schedule	287
GRAPHS		
FINANCIAL SUMMARIES		
1	Total Revenue by Year	80
2	General Fund Revenue by Year	87
3	General Fund Expenditures by Year	88
4	Water Fund Revenue by Year	100
5	Water Fund Expenditures by Year	101
6	Stormwater Fund Revenue by Year	104
7	Stormwater Fund Expenditures by Year	105
8	Sewer Fund Revenue by Year	108
9	Sewer Fund Expenditures by Year	109
10	Solid Waste Fund Revenue by Year	112
11	Solid Waste Fund Expenditures by Year	113
12	Parking Fund Revenue by Year	116
13	Parking Fund Expenditures by Year	117
14	Highway Aid Fund Revenue by Year	124
15	Highway Aid Fund Expenditures by Year	125
OPERATING BUDGETS		
16	Department of Administration Total Expenditures by Year	131
17	Borough Council Operating Expenditures by Year	135
18	Manager's Office Operating Expenditures by Year	138

GRAPHS – OPERATING BUDGETS (Continued)		
19	Legal Operating Expenditures by Year	139
20	Information Technology Operating Expenditures by Year	139
21	Outside Agencies Operating Expenditures by Year	140
22	Personnel Operating Expenditures by Year	142
23	Property & Casualty Operating Expenditures by Year	143
24	Department of Finance Total Expenditures by Year	147
25	Finance Operations Operating Expenditures by Year	149
26	Debt Service Expenditures by Year	150
27	Unallocated Employee Benefits Expenditures by Year	150
28	Transfers Out Expenditures by Year	151
29	Tax Collection Operating Expenditures by Year	153
30	Water Billing & Collections Operating Expenditures by Year	155
31	Stormwater Billing & Collections Operating Expenditures by Year	156
32	Sewer Billing & Collections Operating Expenditures by Year	157
33	Water Authority Operating Expenditures by Year	158
34	Sewer Authority Operating Expenditures by Year	158
35	Parking Operations Operating Expenditures by Year	160
36	Parking Garage Operating Expenditures by Year	161
37	Fire Department Total Expenditures by Year	165
38	Police Department Total Expenditures by Year	169
39	Police Administration Operating Expenditures by Year	170
40	Police Investigation Operating Expenditures by Year	171
41	Police Patrol Operating Expenditures by Year	172
42	Department of Public Works Total Expenditures by Year	177
43	Public Works Administration Operating Expenditures by Year	180
44	Borough Hall Maintenance Operating Expenditures by Year	182
45	Code Enforcement Operating Expenditures by Year	186
46	Public Works Field Operations Operating Expenditures by Year	188
47	Street Cleaning Operating Expenditures by Year	191
48	Traffic Control Operating Expenditures by Year	193
49	Street Lighting Operating Expenditures by Year	196
50	Solid Waste Collection & Disposal Operating Expenditures by Year	198
51	Department of Parks & Recreation Total Expenditures by Year	203
52	Parks & Recreation Administration Operating Expenditures by Year	205
53	Recreation Services Operating Expenditures by Year	208
54	Swimming Pool Operating Expenditures by Year	211
55	Parks Maintenance Operating Expenditures by Year	214
56	Shade Trees Operating Expenditures by Year	217
57	Community Center Operating Expenditures by Year	219
58	Department of Water Resources Total Expenditures by Year	223
59	Sewer Collection System Operating Expenditures by Year	228

GRAPHS – OPERATING BUDGETS (Continued)		
60	Stormwater Operations Operating Expenditures by Year	229
61	Water Lines Maintenance Operating Expenditures by Year	230
62	Water Meter Maintenance Operating Expenditures by Year	231
63	Water Lab Operating Expenditures by Year	234
64	Water Treatment Plant Operating Expenditures by Year	237
65	Sewer Lab Operating Expenditures by Year	242
66	Lift Stations Operating Expenditures by Year	244
67	Wastewater Treatment Plant Operating Expenditures by Year	248
68	Bio-Solids Removal Operating Expenditures by Year	251
CAPITAL EXPENDITURES & DEBT		
69	Outstanding Principal as % of Debt Limit	274
70	Long-Term Debt as % of Taxable Assessed Valuation	276
CHARTS		
INTRODUCTION		
1	Organization Chart (Borough of Carlisle)	15
FINANCIAL SUMMARIES		
2	Total Revenue by Fund	80
3	Total Revenue by Category	81
4	Total Expenditures by Fund	82
5	Total Expenditures by Department	84
6	Total Expenditures by Category	84
7	General Fund Revenue by Category	87
8	General Fund Expenditures by Category	88
9	Water Fund Revenue by Category	100
10	Water Fund Expenditures by Category	101
11	Stormwater Fund Revenue by Category	104
12	Stormwater Fund Expenditures by Category	105
13	Sewer Fund Revenue by Category	108
14	Sewer Fund Expenditures by Category	109
15	Solid Waste Fund Revenue by Category	112
16	Solid Waste Fund Expenditures by Category	113
17	Parking Fund Revenue by Category	116
18	Parking Fund Expenditures by Category	117
19	Capital Projects Fund Revenue by Category	122
20	Capital Projects Fund Expenditures by Category	122
21	Highway Aid Fund Revenue by Category	124

OPERATING BUDGETS		
22	Department of Administration (Org.)	129
23	Department of Administration Expenditures by Category	131
24	Mayor & Council (org.)	132
25	Borough Council Expenditures by Category	135
26	Manager's Office Expenditures by Category	138
27	Information Technology Expenditures by Category	140
28	Personnel Expenditures by Category	142
29	Department of Finance (Org.)	145
30	Department of Finance Expenditures by Category	147
31	Finance Operations Expenditures by Category	149
32	Tax Collection Expenditures by Category	153
33	Water Billing & Collections Expenditures by Category	155
34	Stormwater Water Billing & Collections Expenditures by Category	156
35	Sewer Billing & Collections Expenditures by Category	157
36	Parking Operations Expenditures by Category	160
37	Parking Garage Expenditures by Category	161
38	Fire Department (Org.)	163
39	Fire Department Expenditures by Category	165
40	Police Department (Org.)	167
41	Police Department Expenditures by Category	170
42	Police Administration Expenditures by Category	171
43	Police Investigation Expenditures by Category	172
44	Police Patrol Expenditures by Category	173
45	Department of Public Works (Org.)	175
46	Department of Public Works Expenditures by Category	177
47	Public Works Administration Expenditures by Category	180
48	Borough Hall Maintenance Expenditures by Category	183
49	Code Enforcement Expenditures by Category	186
50	Public Works Field Operations Expenditures by Category	189
51	Street Cleaning Expenditures by Category	191
52	Traffic Control Expenditures by Category	194
53	Street Lighting Expenditures by Category	196
54	Solid Waste Collection & Disposal Expenditures by Category	199
55	Department of Parks & Recreation (Org.)	201
56	Department of Parks & Recreation Expenditures by Category	203
57	Parks & Recreation Administration Expenditures by Category	206
58	Recreation Services Expenditures by Category	209
59	Swimming Pool Expenditures by Category	212
60	Parks Maintenance Expenditures by Category	215
61	Community Center Expenditures by Category	220
62	Department of Water Resources (Org.)	221

CHARTS – OPERATING BUDGETS (Continued)		
63	Department of Water Resources Expenditures by Category	223
64	Sewer Collection System Expenditures by Category	228
65	Stormwater Operations Expenditures by Category	229
66	Water Lines Maintenance Expenditures by Category	230
67	Water Meter Maintenance Expenditures by Category	231
68	Water Lab Expenditures by Category	235
69	Water Treatment Plant Expenditures by Category	238
70	Sewer Lab Expenditures by Category	242
71	Lift Stations Expenditures by Category	245
72	Wastewater Treatment Plant Expenditures by Category	248
73	Bio-Solids Removal Expenditures by Category	252

Glossary

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

ATAD: Autothermal Thermophilic Aerobic Digestion
CAFR: Comprehensive Annual Financial Report
CDBG: Community Development Block Grant
CIP: Capital Improvement Plan
CURP: Carlisle Urban Redevelopment Plan
EIT: Earned Income Tax
FTE: Full-Time Equivalent
GAAP: Generally Accepted Accounting Principles
GFOA: Government Finance Officers Association
LST: Local Services Tax
PAYT: Pay As You Throw
TIF: Tax Increment Financing

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

Accrual Basis of Accounting: Method of accounting that recognizes the financial effect of transactions, events, and interfund activity when they occur, regardless of the timing of related cash flows.

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

Amortization: An accounting technique used to periodically lower the book value of a loan or intangible asset over a set period of time.

Appropriation: A legal authorization made by the governing body which permits the Borough to incur obligations and to make expenditures for specific purposes.

Audit: An objective examination and evaluation of the financial statements to make sure that the financial records are a fair and accurate representation of the transactions they claim to represent.

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

Balanced Budget: A budget where revenues at least equal expenditures or a budget where revenues in combination with appropriated fund balance equal expenditures.

Budget Adjustment: A legal procedure utilized by the Borough's governing body to revise the adopted budget.

Budget Calendar: A listing of key dates that guide the budget process from inception to adoption.

Budget Message: An introduction to the budget which provides the Borough Council and the public with a general summary of the most important aspects of the budget, changes from current and previous fiscal years, and the views and recommendations of the Borough Manager.

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

Capital Asset: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment. The Borough has established a level of $5,000 for an item to be considered a capital asset.

Capital Expenditures/Outlay: Expenditures which result in the acquisition of or addition to capital assets.

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 Balance: the measurement of available financial resources of a fund (i.e. dollars available to spend).

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

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

Government Finance Officers Association (GFOA): The professional association of state/provincial and local finance officers in the United States and Canada whose purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

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

Intergovernmental: Occurring between two or more governments .

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

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

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

Major Category: A group of accounts similar in nature.

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

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.

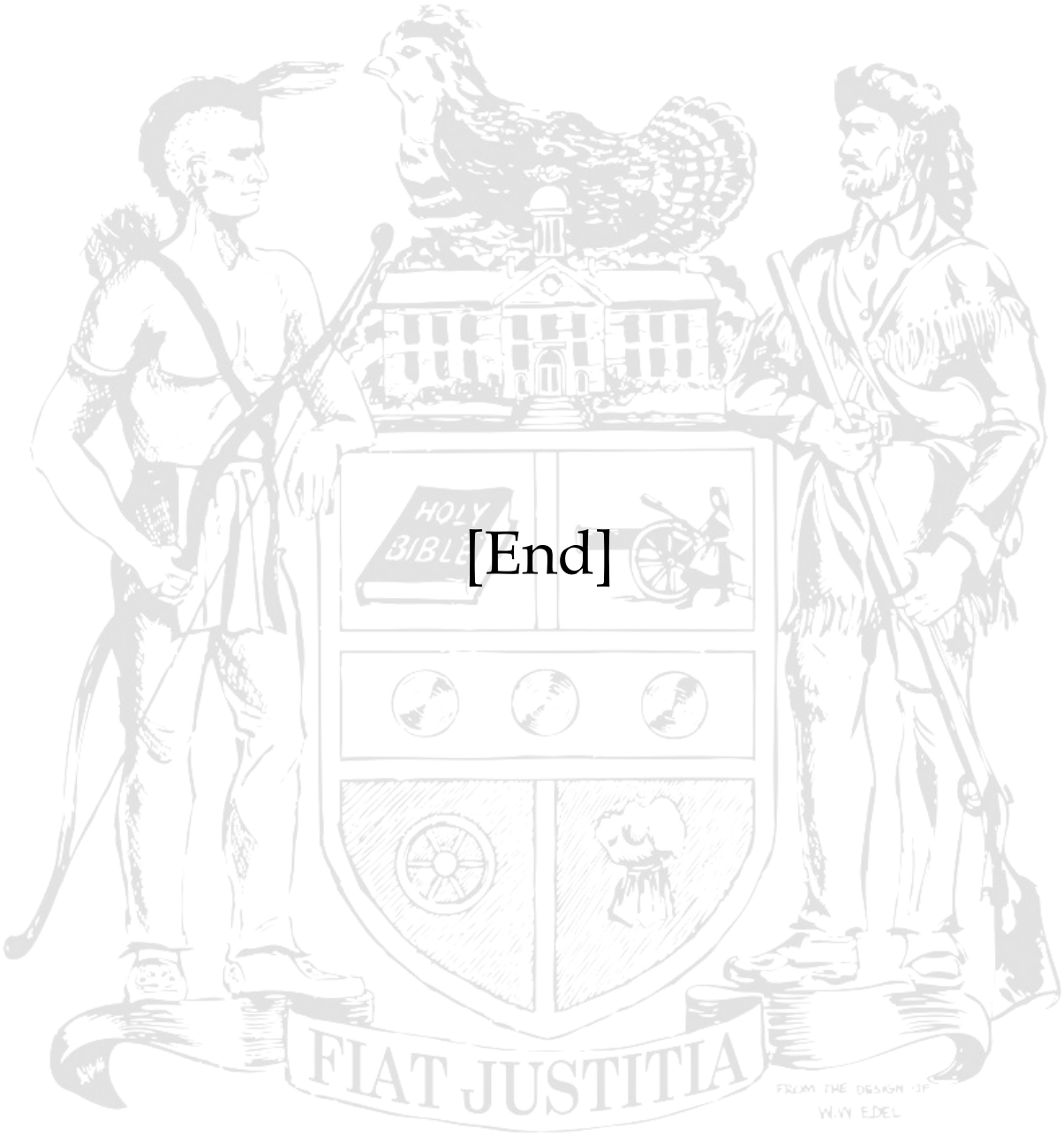
Structural Deficit: A deficit that exists regardless of the point in the business cycle due to an underlying imbalance in government revenues and expenditures. Structural deficit

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]