BOROUGH OF CARLISLE, PENNSYLVANIA

COMMITTED TO EXCELLENCE IN COMMUNITY SERVICE











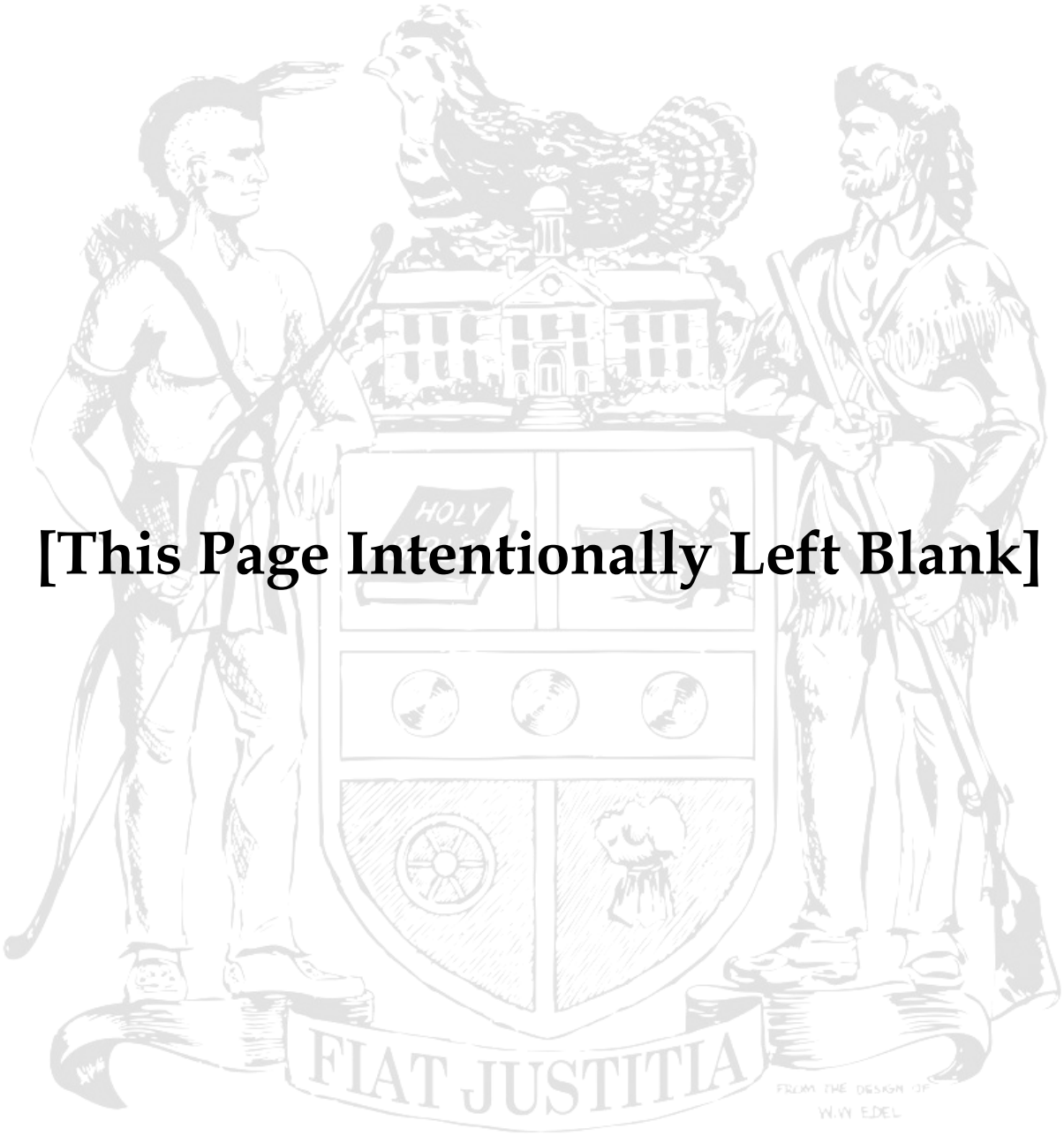








2021 ANNUAL BUDGET



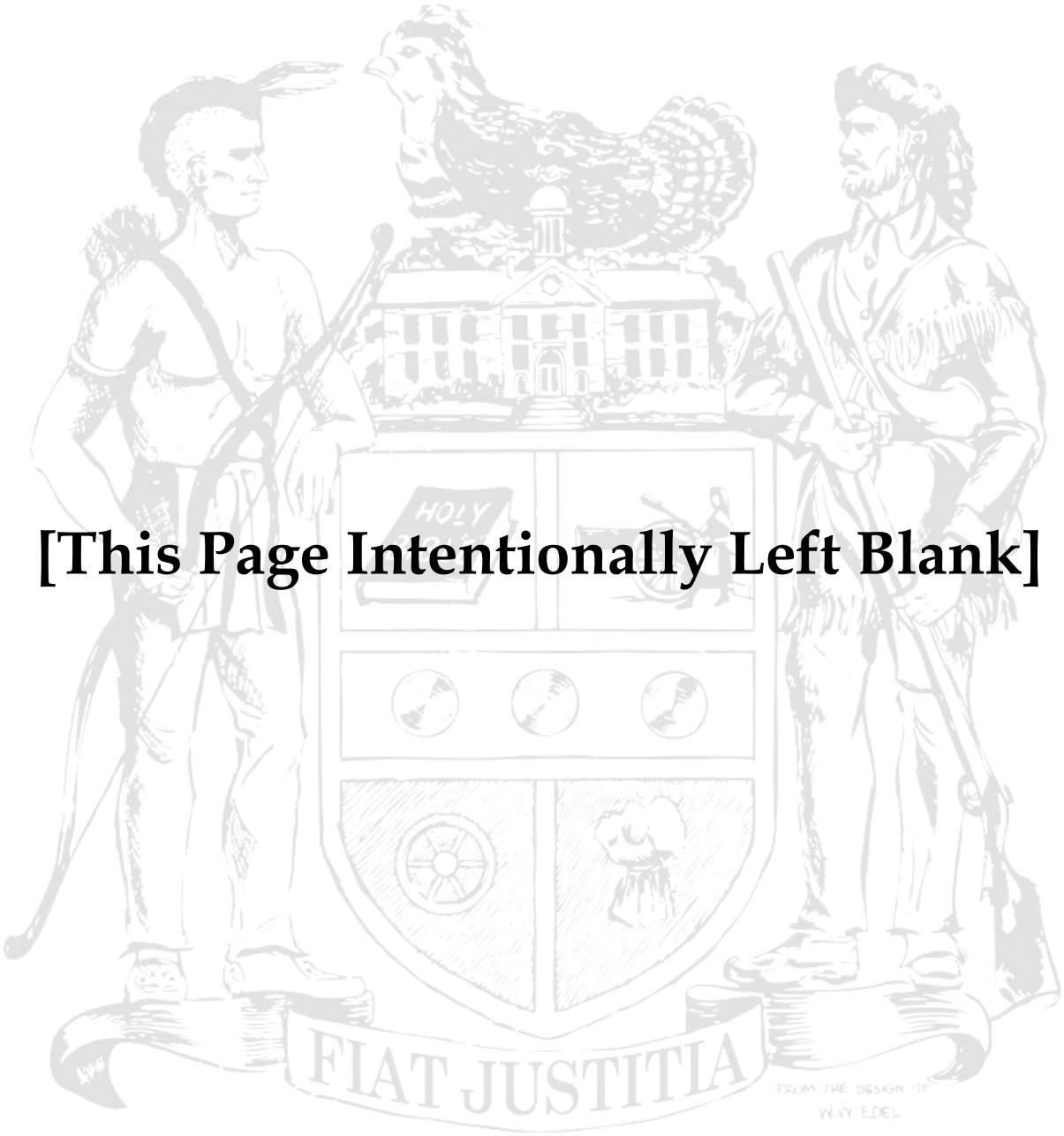
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Distinguished Budget Award



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Borough of Carlisle, Pennsylvania, for its Annual Budget for the year beginning January 1, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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



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Reader's Guide

This budget document is designed to help users gain a better understanding of the Borough of Carlisle's overall financial management programs and processes. In preparing the budget, staff is guided by the Government Finance Officers Association's criteria for its Distinguished Budget Presentation Award. Those criteria require a municipal budget to 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 also navigate to the desired section through use of the PDF bookmarks within the document.

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, 2020 accomplishments, and 2021 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 2021 capital projects budget along with the five-year 2021-2025 capital improvements program
  - Presents an overview of the Borough's debt obligations including debt service schedules by fund and year

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

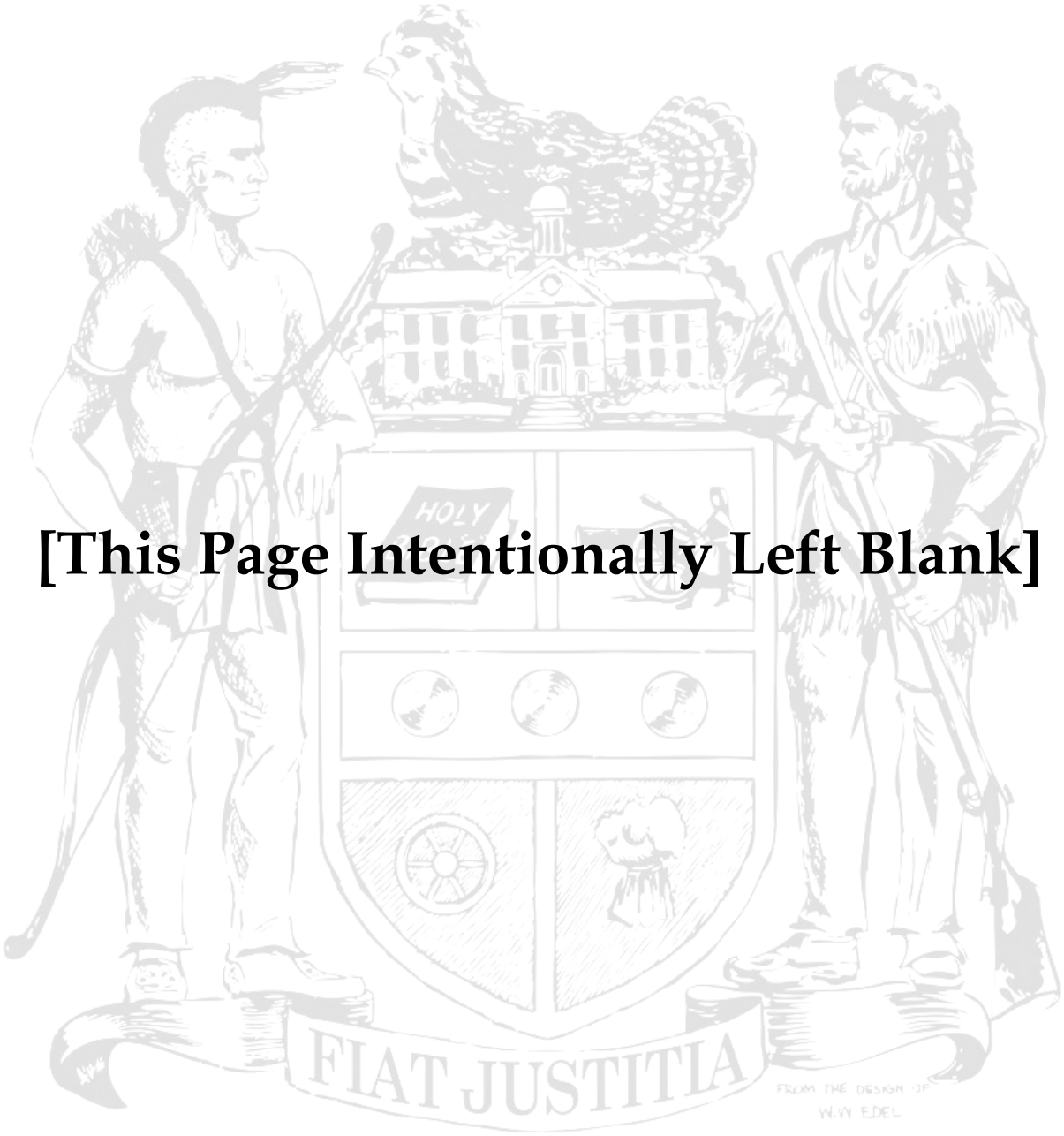


Old County Courthouse

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

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

INTRODUCTION



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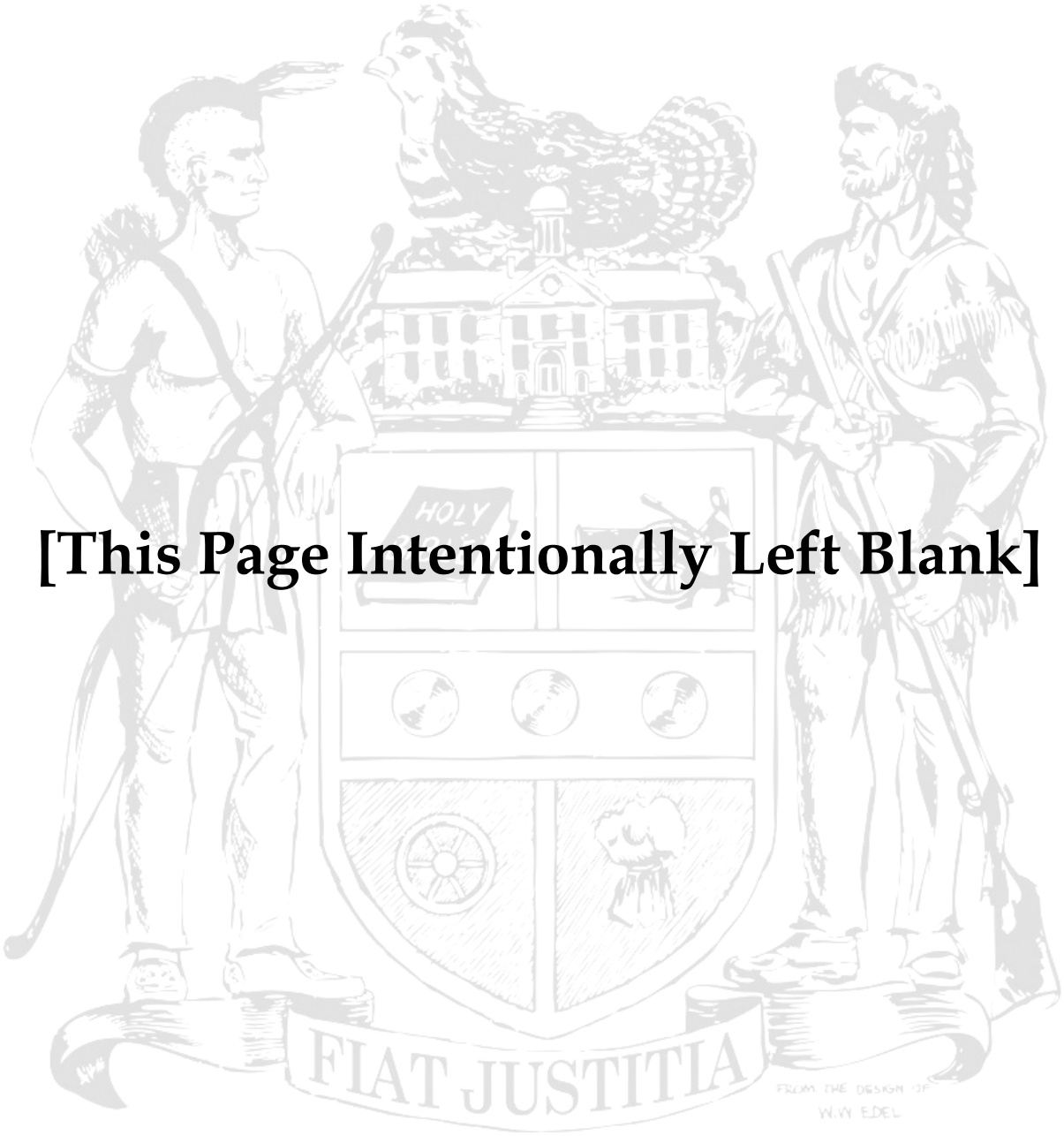
Principal Officials

MAYOR & COUNCIL

Mayor	Timothy A. Scott
Councilor & Deputy Mayor	Sean M. Shultz
Councilor	Sean J. Crampsie
Councilor	Deborah W. Fulham-Winston
Councilor	Brenda S. Landis
Councilor	Joel T. Hicks
Councilor	Jeff P. Stuby

ADMINISTRATIVE OFFICIALS

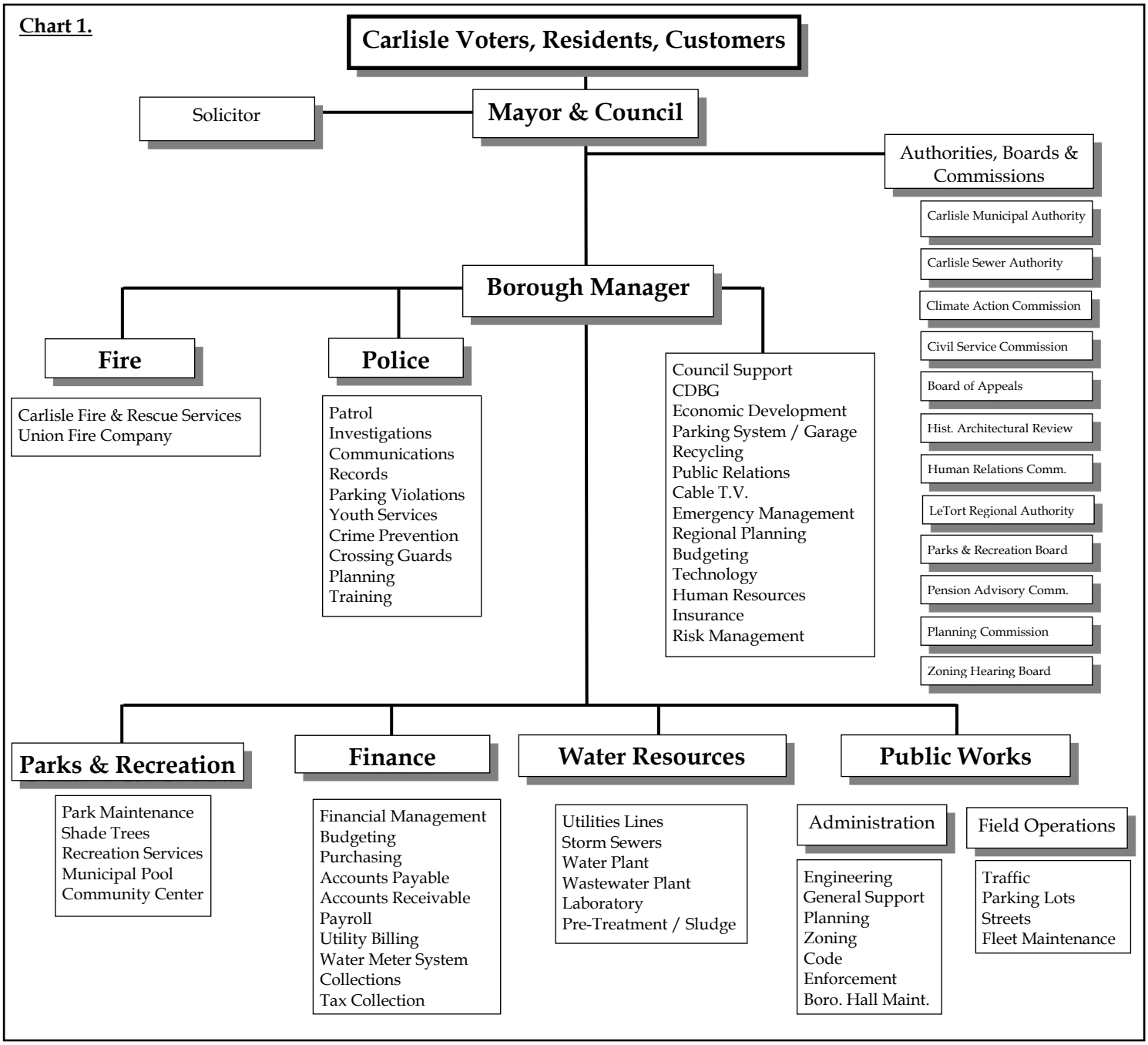
Borough Manager	Susan D. Armstrong
Assistant Borough Manager	Owen A. Snyder
Borough Secretary	Joyce E. Stone
Director of Finance	Richard JT Juday
Director of Public Works	(Vacant)
Director of Parks & Recreation	Andrea C. Crouse
Director of Water Resources	Mark A. Malarich
Police Chief	Taro D. Landis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

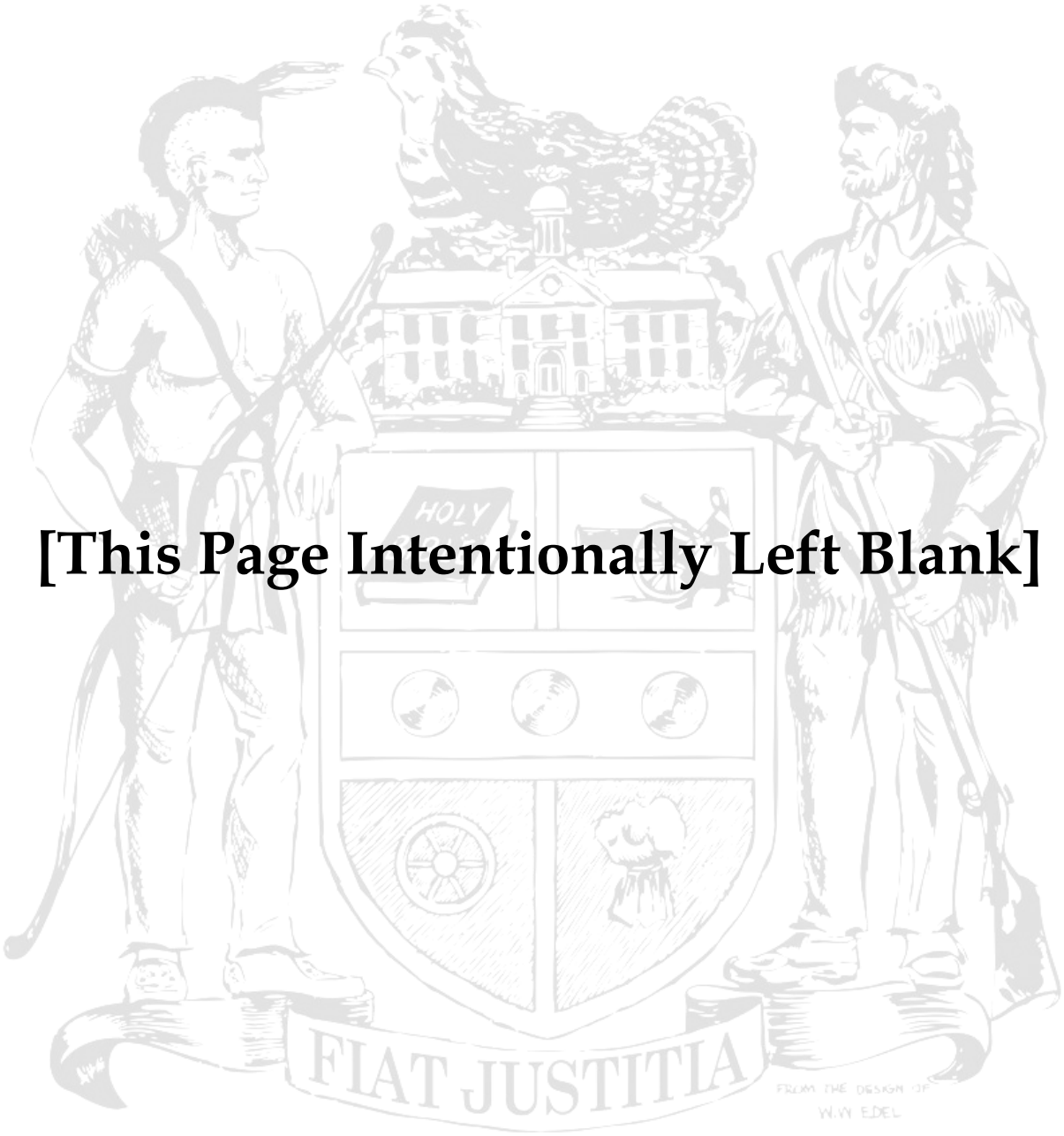


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Organization Chart

Chart 1.





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GENERAL INFORMATION

The Borough of Carlisle is located in picturesque south-central Pennsylvania approximately 18 miles southwest of Harrisburg, the state capital. It has an area of approximately 5.5 square miles and a population of 19,116. 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!

With a reputation as a growing and viable community, historic Carlisle continues to meet the ever-evolving economic needs of its residents. Success is evident on every street corner; from small businesses to large corporations, Carlisle is embracing the world of tomorrow. The community is currently undergoing two significant overlapping redevelopment projects, the Carlisle Urban Redevelopment Plan and the Tax Increment Financing Plan for Carlisle Auto Industries, Inc. Completion of these projects will help ensure the community's economic vibrancy in the coming years.

Civic pride appears throughout Carlisle's well-maintained community. Restored homes, manicured lawns, and flower boxes reflect the pride of homeownership where people of all economic backgrounds have achieved the American Dream through affordable housing and high employment standards. Residents eagerly volunteer and support local programs involving the elderly, youth and disenfranchised revealing the moral fiber of this great town.



Our decorated lampposts brighten the winter season.

Within easy walking distance of downtown Carlisle, a nurturing town/gown relationship has formed with

Dickinson College, Penn State's Dickinson School of Law, and the U.S. Army War College known throughout the United States and abroad for their respective curriculum.

Carlisle's cultural environment is a diverse mix typified by its award-winning restaurants, downtown theater, growing arts community, historic sites, and multi-cultural events. One does not need to venture outside the town's limits to dine on world-class cuisine, discover artisans, experience unending entertainment, or enjoy recreational activities.

Children and adults will find the Borough's 17 public parks provide a place to relax and unwind. With biking, hiking, tennis, basketball, and a local community center readily available recreation abounds!

The Cumberland Area Economic Development Corporation/Visitors Bureau provides many of the stunning pictures of Carlisle.



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 too 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 statewide economies.

Although a few commercial and industrial facilities in Carlisle have either reduced their labor force or closed in recent years, the local economy has fared better than both state and national unemployment rates. The rationale for this economic stability lies, in part, with the type of employment available in and around the region since a significant number of local jobs are in the fields of service or government. Distribution services have been steadily increasing over the past few years. According to the U.S. Bureau of Labor Statistics the unemployment rate for Cumberland County in August 2020 was 7.4% compared to 8.5% for Pennsylvania, and 8.5% nationally which is elevated primarily due to the COVID-19 pandemic.

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 10 and 20 years to fully implement (it should be noted that the COVID-19 pandemic has slowed progress when compared to initial estimates). Once completed, the vision for the community will include an expanded, vibrant downtown with increased retail opportunity, increased green space, and housing for all income groups and ages. Because the new owners of the two largest sites have been a part of the process and have collaborated on the potential redevelopment uses for the sites, there is strong potential for implementation of the plan's recommendations.

Two specific projects are an immediate outgrowth 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 as constructed includes a 52-unit townhome, affordable residential development in the northern portion of the parcel and 3 veteran's housing garden apartment buildings containing 42 dwelling units on the southern portion of the 10-acre former Carlisle Tire and Wheel property. Still to be constructed is 10,000 square feet of commercial space in the southwest corner of the parcel.

The TIF Plan is a partnership between and among the Borough, Cumberland County, the Carlisle Area School District, the Cumberland County Industrial Development Authority and Carlisle Auto Industries, Inc. As currently planned, the redevelopment will include 11,200 square feet of retail space, a 92-unit hotel, 50 two-story townhouse ("auto condo") units, 48 two-story townhouse units, 242 stacked-flat apartment units, 90,000 square feet of office space, 19,880 square feet of restaurant space, and a 50 space parking lot. 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 669 on-street metered parking. The meter zones are divided into short-term (30 minute increments), long-term (1-hour increments) and limited-term (30 minutes maximum). Residents living on a street with parking meters have the option to purchase a six-month parking lease. In 2014, the Borough introduced a pay-by-phone service for patrons to pay for metered parking. In 2020, the Borough began its first phase of installing smart meters downtown introducing the payment of in person credit card payments.

> Insider Tip!
>
> Making a quick stop? Turn the parking meter handle first (or press the green "OK" button) and get free parking for your first 15 minutes!

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, 42 traffic signals, 317 street lights, 990 storm water inlets, 1,314 water valves, 7,057 water meters, 77.2

miles of water mains, 4 water tanks, 28.5 miles of storm sewers, 69.5 miles of sanitary sewers, and 5 pumping stations.

Borough of Carlisle

"Committed to Excellence in Community Service"

Fiscal Year 2021 Budget Message
November 17, 2020

To the Honorable Mayor and Borough Council:

I respectfully submit the Borough of Carlisle's Proposed Fiscal Year (FY) 2021 Budget pursuant to Carlisle Borough's Home Rule Charter, Article V, §502 that states, *"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 Proposed 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 FY 2021, but it also provides the framework for sound decision-making for the Borough's future sustainability.

The Proposed Budget includes eight funds – General, Water, Sewer, Stormwater, Parking, Solid Waste, Capital Improvement and Highway Aid Funds resulting in a total budget of $49,814,882. The reader will find that the comprehensive budget document is explained in fiscal terms and in terms of programs, policies, activities and plans. It summarizes the accomplishments and challenges encountered in FY 2020, and points to major issues for the upcoming year. It outlines financial policies for FY 2021 and provides snapshots of changes in financial policies, expenditures and revenues of the current year, as well as the Borough's debt position.

The comprehensive budget document being presented was only made possible through the collective efforts undertaken by each department and many throughout the organization. The work of Assistant Borough Manager Snyder, the Finance Department team, department heads, supervisory staff, and front line personnel are to be applauded. *A special recognition and note of appreciation to Department of Finance Director Richard Juday for his diligence, tireless efforts and contributions*.

The Budget Message that follows contains key elements pertaining to each of the Borough's eight funds that are incorporated in the comprehensive budget document.

Overview

For the benefit of the public who may be reading a Budget Message for the first time, the following pages will summarize the Borough's eight funds. Each fund ultimately must be self-supporting and decisions on the revenues and expenses for each of these funds are normally considered independently.

Below is a snapshot of the Borough's projected year-end surpluses/deficits for the General Fund and primary enterprise funds for FY 2020 and FY 2021:

Projected Year End Surplus (Deficit)						
Description	01 General	06 Water	07 Stormwater	08 Sewer	09 Solid Waste	32 Parking
Projected 12/31/20 Fund Balance	$ 6,381,030	$ 5,765,629	$ 680,148	$ 8,040,828	$ 311,326	$ 1,130,748
Recommended Rate Change for FY 2021	No Tax Increase *	3.42% Rate Increase **	No Fee Increase	No Rate Increase	No Rate Increase	No Rate Increase
Projected 12/31/21 Fund Balance	$ 5,750,917	$ 5,188,945	$ 829,259	$ 8,629,490	$ 223,732	$ 1,009,106
Projected FYE 2021 Surplus (Deficit)	$ (630,113)	$ (576,684)	$ 149,111	$ 588,662	$ (87,594)	$ (121,642)

*FY 2021 General Fund Budget proposes no tax increase.

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

NOTE: All other rates recommended to remain unchanged.

The following section highlights key elements that are applicable to all funds. Overviews of each of the funds and recommendations for each fund for FY 2021 can be found starting on Page 10.

Resilience in the Wake of COVID-19

The Borough of Carlisle has made great strides toward building a resilient foundation focusing on responsible stewardship - fiscal, environmental and physical resources.

Implementation of long-term strategies to maintain a strong foundation has been key to sustaining the Borough's delivery of core services especially amid the current global pandemic crisis that has immersed our community and organization from its onset in March 2020.

This public health emergency has affected the Carlisle community, Borough operations and its budgets with reduced revenues and unanticipated expenses. Uncertainties regarding the severity and duration of COVID-19, along with maintaining and ensuring long-term structural sustainability, requires the Borough to be disciplined in the use of our resources to help sustain and ultimately accelerate our community's recovery.

Collaboration and Strategies Implemented: The Borough implemented a number of precautionary and recovery strategies to alleviate stress to the business and residential communities throughout the course of the pandemic. The Borough Council and staff leadership continue to actively engage with local, state and federal stakeholders to respond to the immediate public health crisis and our community's ever-evolving needs, as well as seek and deploy solutions to advance recovery. *Refer to the Page 27 of this*

Message for a listing of strategies undertaken. For the purposes of this section, the Message will focus primarily on partnerships formed and missions in response to the pandemic.

Borough of Carlisle Emergency Management Coordination: Throughout the pandemic, the Borough's Emergency Management Coordinator has worked alongside Cumberland County Emergency Operations, officials, management, and first responders to coordinate, prepare, and respond to the community's needs. Emergency preparedness and continuity planning have been key to addressing the ongoing public health crisis and needs within the Borough organization and community. The continual monitoring of the pandemic's impacts, staying abreast of the most recent federal and state guidance, providing daily briefings to leadership, and the coordination of shelter, food, PPE have been instrumental in sustaining our community and organization's health.

Carlisle Area Emergency Response Fund: In mid-March, the Borough joined the United Way of Carlisle and Cumberland County to form the Carlisle Area Emergency Response Fund (CAERF). CAERF addresses and funds emerging health-related needs within our community. Donations in excess of $120,000 have been used for a range of needs - food, shelter, and hygiene to technology purchases that allowed agencies to operate remotely. The funds have also assisted with transportation for symptomatic patients to be tested, as well as a mobile paramedic providing COVID-19 testing to individuals in nursing homes and shelters.

Community Action Network "CAN": Facilitated by Dickinson College, this forum has grown to approximately 90+ community stakeholders who meet on a weekly basis to vet and solve issues impacting our community. Among others, the forum has proved beneficial in connecting people to needed resources; addressing impacts of COVID faced by our most vulnerable populations; and, elevating awareness and education regarding this public health emergency. This forum was recently awarded the Pennsylvania Heart and Soul Hero Award by the Pennsylvania Humanities Council.

Community CARES: The Borough and Emergency Management team joined with Community CARES to transition the Stuart Community Center into a temporary shelter operation during the initial stages of the pandemic. The Community Center served as a temporary shelter for approximately four months in order to assist the nonprofit emergency shelter's mission to provide services to those living without a permanent shelter or at risk of losing their shelter in Cumberland County.

Covid-19 Collaborative Forum: Facilitated by the Redevelopment Authority of Cumberland County, this forum was created to discuss strategies and funding for the business and non-profit communities aimed to set priorities and manage available funding resources such as County and Borough Community Development Block Grant funds, CARES Act funding, etc.

Small Business Group Committee: Formed in early March by the Greater Carlisle Area Chamber of Commerce, Small Business Administration, and Downtown Carlisle Association, this collaborative effort focuses on small business support during COVID-19 and post-recovery strategies. During COVID-19, support has included disseminating the most up to date information to small business on financial aid opportunities, etc.

Coronavirus Aid, Relief, Economic Securities Act "CARES Act of 2020"
Signed into Law on March 27, 2020

CDBG-CV Funding Received: As a HUD entitlement community, the Borough of Carlisle received $227,901 in funding through the Department of Community and Economic Development (DCED) as part of the Community Development Block Grant (CDBG) program to prevent, prepare for, and respond to the pandemic.

In order to help accelerate economic recovery within the Borough of Carlisle's small business community, the Borough allocated $150,000 to be used toward small business grants for short-term working capital to enable retention of jobs. A total of 46 small businesses were awarded grants that ranged from $400 to $4,500 based on established criteria.

Although the funds could not be used toward lost revenue during the pandemic, a total of $40,000 was designated to the Borough to reimburse the organization for pandemic-related expenses incurred between March 2020 and December 31, 2020. The Borough's agents, Cumberland Area Economic Development Corporation and the Redevelopment Authority of Cumberland County, secured the remaining funds of $37,901 for the administration and oversight of the program.

"Renew Cumberland" Grant Received: The Borough pursued and was fortunate to receive a grant award through the County Commissioners of Cumberland offered through the Community Development Block Grant program. Funding was provided to applicants for the purposes of implementing and advancing measures that assist with mitigation, prevention and limiting the spread of the virus.

From the onset of the pandemic, the Borough faced several challenges within our own organization including lack of laptops to allow for teleworking by select staff, aged technology that hampered virtual meeting capabilities, appropriate separation and social distancing measures to protect employees and the general public, and necessary personal protection equipment and supplies. The Borough's award of $258,693 will be used to reimburse the Borough for associated costs incurred and measures taken to limit personal interaction, aid the public in the prevention, and control the spread of the virus.

Carlisle Borough Outside Agencies: The FY 2021 Proposed Budget also includes $10,000 for funding of projects that enhance the quality of life for the Carlisle community including initiatives centered on

community beautification, social programs, community activities and education. Applicants were required to submit the requests in September 2020 and provide an estimate on the number of Borough residents their project would benefit and how the applicant's project/mission aligns with current Borough objectives. Eleven initiatives are proposed to be awarded funding in FY 2021.

Fiscal Oversight: Three months into the year, the global pandemic surfaced and a number of measures undertaken to mitigate its impacts. Controlled discretionary spending, a hiring moratorium of select full-time (FT) permanent positions and 40 part-time seasonal staff, along with utilizing federal grant funding where applicable, has been instrumental in lessening the effects on the FY 2020 Budget.

In the development of the FY 2021 Budget, and without knowing the duration or full impact of COVID-19, staff has focused on responsible budgeting practices by estimating revenues conservatively, and reducing expenditures where possible, while maintaining the current level of essential services with existing resources. These measures will require diligent monitoring and evaluation going forward.

Hiring Freeze of FT Positions Results in Savings of $465,320 for FY 2020: An internal hiring freeze was implemented by management on a total of seven full-time positions that became vacant during FY 2020.

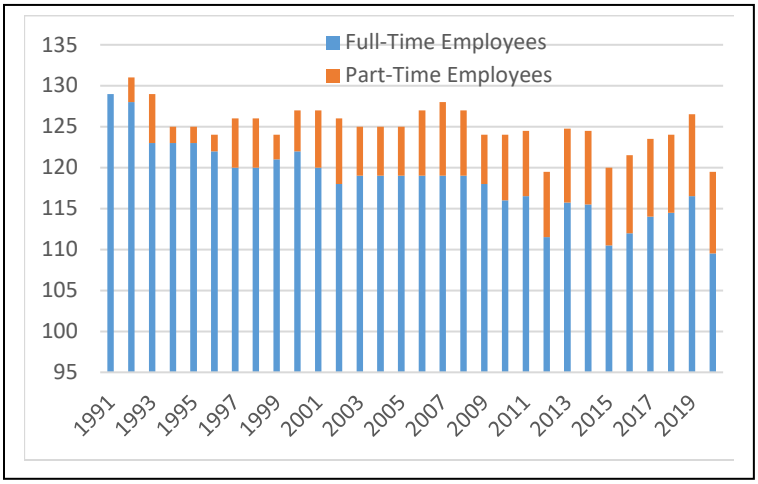
Temporary Freeze of FT Positions and One Position Eliminated Results in Savings of $369,893 for FY 2021: In anticipation of evaluation of current open positions and a slow hiring process, six positions have been left unfunded until July 1, 2021, resulting in an overall savings for FY 2021 of $290,189. One position has been eliminated from the FY 2021 personnel complement resulting in $79,704 savings.

Seasonal and Select PT Positions Unfilled in FY 2020 Results in Savings of $199,337: Part-time workforce was also impacted in FY 2020 due to programming delays, cancellations, or absorption of duties by full-time staff. Key areas impacted included the Parks and Recreation Department, Traffic, Community Development and Parking Departments.

PT Reductions for FY 2021 Estimated to Save Approximately $41,000: Modest reductions in part-time hours in Parks and Recreation and the Police Department are estimated to save approximately $41,000 in 2021. Weekend lobby hours at the Police Department will be reduced by 16 hours and Parks and Recreation are proposed to reduce staffing by approximately 1,245 hours.

The Borough will continue to evaluate current full-time vacant positions along with any other positions that may become vacant before authorizing hiring. The measures taken will require diligent monitoring and evaluation of any potential service delivery impacts. Our goal is to manage internal costs responsibly by building a culture that seeks innovative solutions and efficiencies through collaboration, restructuring, and consolidation of duties when possible.

To provide additional perspective on staffing levels, the Borough has decreased its number of employees from a high of 131 (128 full time and three part-time) in 1992 to the current level of 120 (110 full time and 10 part-time). The chart to the right provides a historical snapshot of full-time and part-time Borough employees over the course of the past 29 years, excluding seasonal staffing.

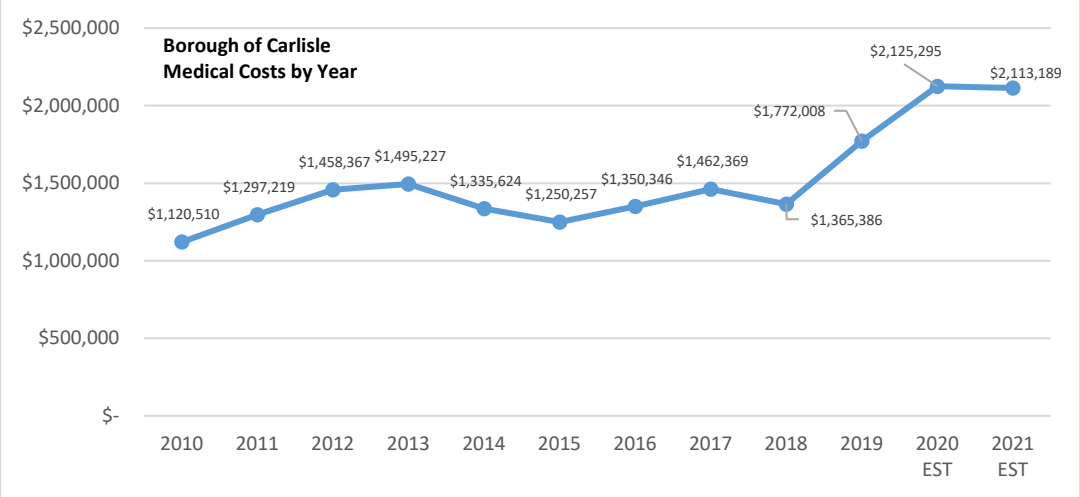


Non-uniformed Employee Compensation Review Complete – Adjustments of $185,000: The Borough's employees are the foundation to our success in the constant delivery of vital, core services. From the onset of the pandemic, our employees have been here ensuring that services do not suffer or diminish during the most challenging of times. Employees have adapted to new roles, responsibilities, work settings and alternative schedules this past year. The Borough has recognized the need to continue a compensation strategy that is competitive to attract and retain necessary talent to carry out our mission.

The Borough's plan was last overhauled in 2009 and was designed to be reviewed periodically based on market data. Borough Council identified the compensation plan review as a top priority during Biennial Goal Planning Sessions (2016-present). The pay band system review was undertaken in September 2019 and successfully completed in October 2020. The plan calls for compensation adjustments of $185,000 for FY 2021 that includes a cost-of-living adjustment of 1.3% for eligible employees and a merit component based on a successful annual evaluation for non-uniformed employees. The plan revamp did not include evaluating department heads, senior staff or management personnel. It is anticipated that these positions will be evaluated in FY 2021. Uniformed staff receive compensation pursuant to the terms of the Collective Bargaining Agreement that calls for a 3.0% cost of living adjustment and step increases that vary based on tenure and rank.

Healthcare Costs Rise by 5.92% in FY 2021 – Plan Design & Employee Contribution Modifications Result in a FY 2021 Reduced Impact of $202,240: The Borough's healthcare coverage was initially estimated to increase by 14.3% ($2,315,429) for Fiscal Year 2021 primarily due to the past several years' claim experience ratio. However, the Borough will be able to reduce the cost to 5.92% by making modest plan designs to non-uniformed staff deductibles and co-pays for services. Furthermore, non-uniformed employees' payroll deductions for healthcare will increase on average by 29% and uniformed will increase on average by 33.4%. These changes result in reducing the impact of the costs to the Borough by $202,240. The chart below provides a snapshot of healthcare costs over the past decade.

Note that the overall cost decrease from 2020 to 2021 is due to both the increase in employee contribution as well as due to budgeting several positions at only 50% of the year.



The Borough believes it is necessary to take advanced measures in FY 2021 to educate employees on wellness, and managing ever-rising costs for healthcare with the goal of bringing back recommendations for healthcare design options for FY 2022. Ideally, the outcome will be a reduction of costs and providing options for employees.

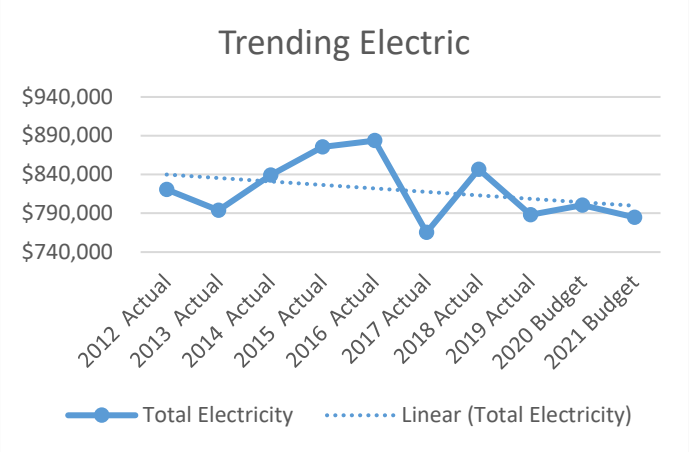
Workers' Compensation Costs Estimated to Drop by $45,000 in FY 2021: The Borough is a member of the Susquehanna Municipal Trust, which provides self-funded workers' compensation coverage for Pennsylvania municipal entities and their employees. On October 22, 2020, we received notification that our organization tied for second place in the safety awards category. The Borough scored 122 out of a possible 125 points. Points are earned based on a number of categories such as having a safety committee, a return to work (light duty) program, and achieving low loss ratios. Because of our rating, the Borough's workers' compensation costs are estimated to go down by approximately $45,000 for 2021.

Pension Plans Remain Solvent for FY 2021: The Borough receives state funding to offset the amount it is required to contribute to the non-uniformed and uniformed pension plans. This aid comes from the foreign fire insurance tax on out-of-state insurance companies doing business within Pennsylvania. The Borough currently anticipates it will receive $686,501 in state aid in FY 2021. Thus, the pension plan will be funded entirely through the state aid received and the required employee contributions (Non-uniformed 1.5% of salary; uniformed 5.0% of salary).

Electric and Natural Gas: Another factor that affects the Borough's General Fund and enterprise funds is electricity and natural gas. Since 2009, the Borough has participated in a cooperative purchasing program through the Municipal Utility Alliance, a program offered through the Pennsylvania Municipal League. The Borough has been able to capitalize on bulk purchasing of electricity and anticipates that the trend will continue in 2021 with our new contract with rates 9% lower than its former counterpart.

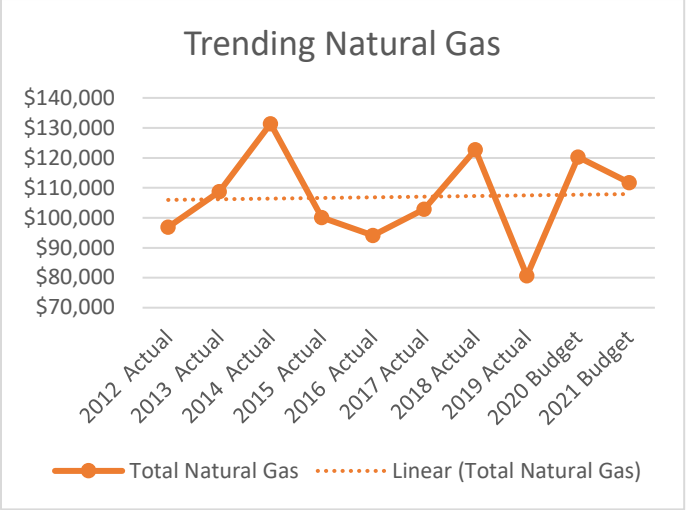
Electric Contract

The Borough's most recently executed contract that becomes effective January 1, 2021 requires the supplier utilize 100% renewable energy, which is consistent with one of Council's goals to pursue sustainable/renewable energy. Also, the Borough has the ability to pursue separate contracts for solar power or other renewable energy and not be penalized for a decrease in electric usage.



Natural Gas

While the trending costs for Natural Gas have been relatively flat, the Borough will be working towards a more competitive contract in 2021 to help lower costs.



Pay-As-You-Go (PAYGO): The Borough has recently adopted policies requiring use of cash reserves before issuing debt. The Borough's most recent PAYGO strategy is to pay for capital expenditures with 20% of cash and 80% by debt. Recent budgets are centered around this philosophy.

Debt: The Borough focuses to pay for capital projects first through available cash reserves. If the Borough does not have sufficient cash reserves to fund capital projects in a given year, it considers debt to finance the projects. However, the Borough emphasizes the need to only finance projects with a useful life of at least the term of the debt issued for the particular project. In evaluating borrowing needs, the Borough considers resources available to cover capital project needs for two upcoming years, in this case 2021 and 2022. In Fiscal Year 2021, the Capital Projects Fund is being funded with available cash reserves or debt incurred in Year 2017, and anticipates there may be a need for debt proceeds in 2022. Enterprise funds will require a debt issuance to cover both 2021 and 2022 capital needs. Overall, projected borrowing requirements are identified in Table 32 (Section 5) of this budget document.

Environmental and Physical Resource Oversight: One of Borough Council's primary objectives include developing a meaningful, implementable, and measureable Climate Action Plan. Borough Council passed a resolution in July 2020 to develop and implement a strategy to reduce Greenhouse Gas (GHG) emissions consistent with the US International Paris Accord Commitments to commit to reducing its GHG emissions 26% by 2025 and 80% by 2050 compared to 2005 levels. In order to accelerate these objectives, a Climate Action Commission was formed to provide alternative pathways for reaching, and equitably implementing the Borough's goals. The Commission is charged to provide a Climate Action Plan (CAP) for final approval to Borough Council no later than October 2021.

In concert with this work, the Borough has collaborated with Widener University on developing a narrative and model ordinance for amending zoning provisions to reduce, and possibly in some cases eliminate, the minimum amounts of parking that developers are required to provide and pair with parking incentives for zero emissions.

In the pipeline currently, and part of Council's sustainable objectives, the Borough is exploring the implementation of a renewable energy system at the Borough's Wastewater Treatment Plant to help power the plant and offset carbon-based energy use elsewhere in the Borough; exploring adding sustainable energy options in the Borough such as electric vehicle charging stations within public facility areas, and establishing an education program to reduce the amount of disposable waste through recycling and re-use strategies.

The Borough also procured three police hybrid vehicles and one electric vehicle for parking enforcement in early 2020. Two additional police vehicles are proposed for replacement in FY 2021 with hybrid models. Additionally, prior to procurement of other replacement fleet, department managers will explore alternative options. One electric vehicle charging station has been incorporated into the Parking Fund.

General Fund Overview

FY 2020 Year End Projection - Deficit Gap Narrowed to $429,000

FY 2021 – No Property Tax Increase Proposed - Appropriated Fund Balance Use Option Recommended

Forecast: Revenues to Decrease by .5%; Expenditures Hold the Line

Operations supported through the General Fund include general government, police, fire, streets, community development, code enforcement, traffic signage/signalization/control, street lighting, parks and recreation.

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

Fiscal Year 2020: The Borough's FY 2020 was built and approved with a $581,020 deficit that was envisioned to be balanced using fund balance. Three months into the year, the global pandemic surfaced and a number of measures undertaken to lessen its effects on the FY 2020 strained and structural deficit.

Controlled discretionary spending and a hiring moratorium of select full-time permanent positions and part-time seasonal staff resulted in a savings to the General Fund of $791,725, excluding project delays that resulted in an additional $133,200 of temporary savings.

2020 Actual Savings and Delays		
Operating	**Budget Decreases**	**Description**
Salaries: Full-Time & Benefits	(445,392)	Delayed Hiring's (7 positions)
Salaries: Part-Time	(154,953)	Reduced Part-time hiring's (Parks & Rec., Traffic, Rental Inspection)
Operating Supplies	(55,025)	Less Salt Purchased
Legal Services	(38,893)	Less than anticipated legal service fees
Other Service Fees	(37,962)	Related to Recreation Programming
Engineering Services	(30,000)	Structural Engineering Services not occurring
Total Operating Savings	**(762,225)**	
Capital & 5 Year CIP	**Budget Decreases**	**Description**
Emergency Vehicle Drone	(9,500)	Evaluation Determined Removal. (2020)
Lift (20013)	(20,000)	Evaluation Determined Removal. (2020)
Total Eliminated	**(29,500)**	
Hanover/High LED Street Lights (20015)	(40,000)	
Rental Inspector Vehicle (20011)	(33,000)	
Rental Inspection Software (20012)	(15,000)	
Molly Pitcher Cemetery	(25,000)	
License Plate Reader	(20,200)	
Total Delays	**(133,200)**	
Total Operating Savings and Capital Eliminations	**(791,725)**	

These actions helped offset estimated General Fund revenue shortfalls primarily in local services taxes, permits and licensing, and recreation fees that combined are projected at $340,000 as well as expenditures associated with the pandemic. Had these actions not been taken, the Borough's FY 2020 General Fund Year End Deficit was projected to be $1.2M.

Fiscal Year 2021 Balanced through Use of Appropriated Fund Balance: The Proposed FY 2021 General Fund Operating budget is projected to end the year with a deficit of $630,113, which is recommended to be balanced through use of appropriated fund balance as Reserves are projected to be above Council's goal at year-end.

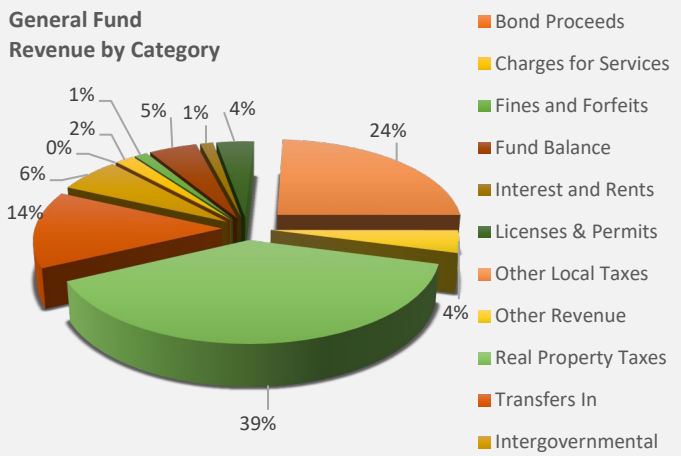
The deficit was initially projected to be approximately $1.5M, but the Borough was able to reduce this gap by $910,530 through labor and benefit modifications, and reductions and delays of projects. *Refer to Page 15 for additional information.*

This is a structural deficit that is expected to continue as a number of the expenses noted in this Overview and outlined on Pages 5 and 15 are currently deemed temporary.

The FY 2021 shortfall can be attributed to the decline and stagnation of revenues and estimated service-related revenues that were hit hardest during COVID-19, costs associated with refinancing the Borough's Tax Increment Financing Line of Credit and labor and benefits.

FY 2021 Revenues Forecasted to Decrease by .5%: 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 2021 revenue sources and supports this statement.

The Borough anticipates that revenues in Fiscal Year 2021 will decrease slightly primarily due to anticipated decreases in service related revenues such as building permits and licensing that have been impacted heavily by COVID-19.

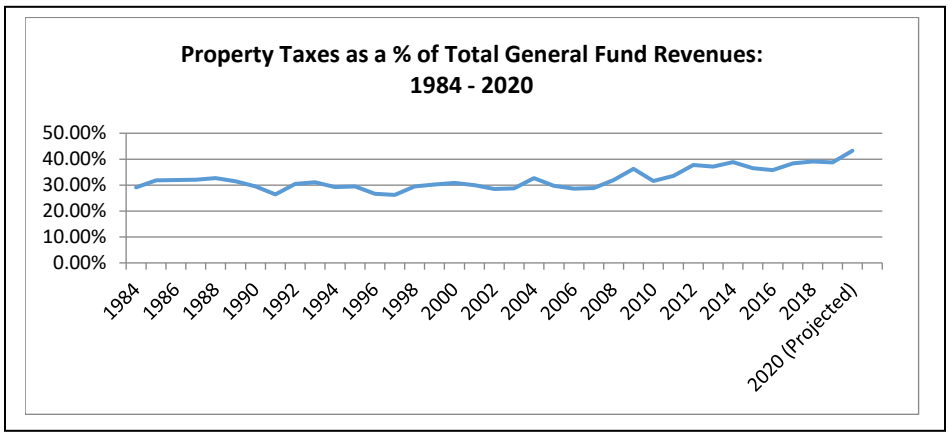


Real Estate Tax - No increase in taxes or tax rates for 2021

The Borough's anticipated fund balance reserves are projected to be 43.09% at FYE 2021, which is above Council's goal of 25%. This allows the Borough the flexibility to delay issuing a tax increase in FY 2021 given the impact of the current public health crisis. Nonetheless, the Borough will need to explore its options and adjust accordingly based on the current composition of revenues and expenditures.

Local Government Finance: 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. On the other hand, the state's primary sources of income are sales tax and earned income tax. Earned income taxes are also received and considered a primary source of income by the federal government.

Sales taxes and earned income taxes typically grow as people's incomes and the price of goods increase, which results in revenue growing at the rate of the Consumer Price Index (CPI). Unlike the state and federal government, local municipalities often rely upon real estate taxes as their primary source of income. The real estate tax base can only grow through the construction of new homes and/or businesses or through a County reassessment of properties. With just a few exceptions, the Borough of Carlisle has very little room to grow as we are considered an older, built out community. Thus, as expenses for core services increase, and/or revenues decrease or become stagnant, there are few options other than increasing the real estate tax rate or to reduce costs.



Snapshot:

Real estate taxes have consistently comprised between 28.4% to 43.2% of the Borough's General Fund revenues.

For purposes of calculating the appropriate amount of real estate tax to include in the budget, the Borough assumes a collection factor of 97% based on historical information.

Borough of Carlisle

"Committed to Excellence in Community Service"

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 here:

The "General Purposes" mill rate helps fund general government, police, fire, streets, traffic signage/signalization, lighting, code enforcement, community development, parks and recreation.

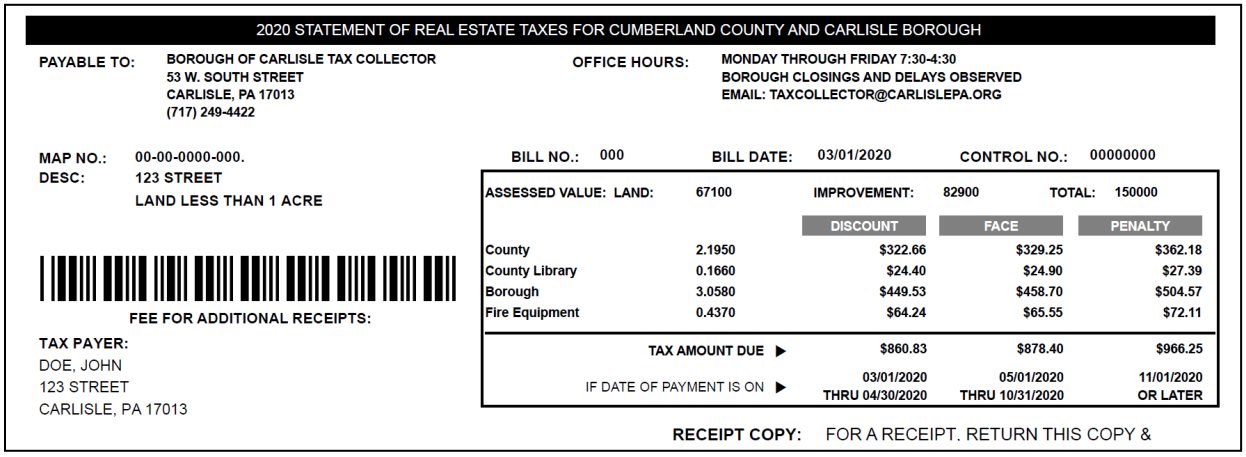
Millage Rate	
General Purposes	3.058
Fire Services	.437
	3.495

The "Fire Services" mill rate helps fund a small portion of our volunteer fire departments' needs. Unlike some Pennsylvania boroughs and cities, volunteers primarily operate the Borough's fire companies (Carlisle Fire & Rescue and Union Fire Company). 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.

Real Estate Tax History			
Year	Millage (Combined)	Change	Notes
2021 Proposed	3.495	-	
2020	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	-	

The mill rate of 3.495 was imposed in 2017 and has remained constant even though inflation has risen over the course of the past three years by 5.85%. According to the chart above, the Borough has only raised its millage rate six times since 2002.

Millage rates are the amount per $1,000 that is used to calculate one's property taxes. To demonstrate how the Borough's millage rate affects an average homeowner, below is an example of a property bill



2020 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: 03/01/2020 CONTROL NO.: 00000000

ASSESSED VALUE: LAND: 67100 IMPROVEMENT: 82900 TOTAL: 150000

		DISCOUNT	FACE	PENALTY
County	2.1950	$322.66	$329.25	$362.18
County Library	0.1660	$24.40	$24.90	$27.39
Borough	3.0580	$449.53	$458.70	$504.57
Fire Equipment	0.4370	$64.24	$65.55	$72.11
TAX AMOUNT DUE ▶		$860.83	$878.40	$966.25
IF DATE OF PAYMENT IS ON ▶		03/01/2020 THRU 04/30/2020	05/01/2020 THRU 10/31/2020	11/01/2020 OR LATER

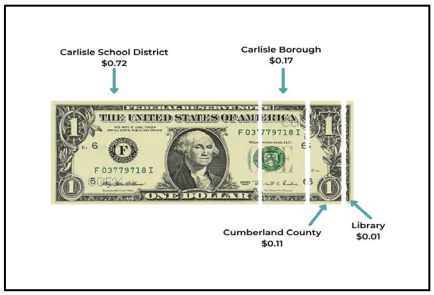
FEE FOR ADDITIONAL RECEIPTS:

TAX PAYER:
DOE, JOHN
123 STREET
CARLISLE, PA 17013

RECEIPT COPY: FOR A RECEIPT, RETURN THIS COPY &

within Carlisle Borough. This particular property has a tax valuation of $150,000. As the bill reflects, this property is assessed $524.25 in Borough property taxes ($3.495/$1,000 of assessed value).

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.



FY 2021 Real Estate Growth Highlights: Although the Borough is considered built-out with little opportunity for growth, Carlisle's northwest quadrant is starting to undergo a revival. After a decade of planning, three former brownfield sites are being transformed into residential and future commercial opportunities. Progress has been slowed and even stalled during COVID-19. As with the FY 2020 budget development, staff is once again taking a conservative approach estimating FY 2021 tax revenue given the status of each site.

Former Carlisle Tire & Wheel Site, North College Street Results in $13,397 Borough Tax Revenue: A moderate tax revenue increase will occur with the completion of the residential component 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 resulted in approximately $11,691 in tax revenue for the Borough. Phase II features an additional 42 affordable rental housing units (25% of which is reserved for veterans). The assessed valuation for these units is $488,200 and will result in approximately $1,706 in additional tax revenue for the Borough. A required commercial component will need to be constructed before the total project buildout is considered complete.

Northside Village - 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 started, but stalled during COVID-19, on a 92-room Hilton-brand hotel (Homewood Suites). In 2020, the Borough also approved plans for 99 single-family dwelling units, and 190 stacked flat apartments. The initial assessment of this site was $1,197,200 prior to improvements and has since increased to an assessed value of $12,023,000. 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 issuance(s) are repaid. With respect to the latter, the Borough has budgeted to refinance its TIF line of credit in FY 2021.

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 was reassessed as a vacant lot that consequently decreased the Borough's tax revenue by $2,007 until such time when development occurs.

Reassessment Impacts: In FY 2020, three property tax assessment appeals were granted. Total decrease in assessment was $117,000 that resulted in a decrease of Borough General Fund tax revenue of: $409.26.

FY 2021 Expenditures Forecasted to Hold the Line: While the Borough was able to "hold the line" on expenditures, some of the reductions are temporary in nature. The 2021 Proposed General Fund Operating & Capital Budget excluded approximately $910,530 of capital expenditures and general operating expenditures as outlined below:

2021 Budget Savings and Delays		
Operating	**Budget Decreases**	**Description**
Medical Insurance	(221,003)	Initial adjustment of 14.3% plus additional plan changes.
Full-Time Salaries	(190,579)	Hiring Freeze until July 2021
Full-Time Position Eliminated	(79,704)	Communications Specialist
Part-Time Salaries	(41,249)	Reduction in hours for Parks & Rec. & Police Department.
Management Consulting Services	(15,000)	Reduction in Grant Writing spending.
Maintenance-Equipment	(9,600)	Related to AXON Performance Plan.
Overtime	(6,000)	Related to MPSAC Truck Enforcement.
Vehicle Fuel & Oil	(3,000)	Fire Department
Maintenance - Land	(2,990)	Playground Audit as free audit is available.
Chemicals	(922)	To close the gap on actual vs budget.
Total Operating Savings	**(570,047)**	
Capital & 5 Year CIP	**Budget Decreases**	**Description**
Special Projects Truck E-250	(45,000)	Evaluation Determined Removal. (2022)
Removed Platform Truck	(23,333)	Evaluation Determined Removal. (2021)
Goodyear Park Bridge Replacement	(42,150)	Evaluation Determined Removal. (2021)
Gymnasium Roof	(100,000)	Completed Through Repairs. (2024)
Police Roof	(130,000)	Completed Through Repairs. (2021)
Total Eliminated	**(340,483)**	
Salt Brine System	(120,000)	Pushed out 1 year.
Rental Inspector Vehicle	(33,000)	Pushed out 1 year.
Second Floor Upgrades	(136,000)	Pushed out 2 years.
MPSAC Truck Enforcement Vehicle	(100,000)	Pushed out 2 years.
Codes Pickup-Truck Replacement	(33,000)	Pushed out 3 years.
Total Delays	**(422,000)**	
Total Operating Savings and Capital Eliminations	**(910,530)**	

Delayed capital items totaling $422,000 have been incorporated into future capital budget years as reflected in the chart above. Some of these delays were due to cost saving measures, and the result of a detailed review of planned projects, to determine a completion date that more accurately reflects available staff resources.

Even with the above exclusions, the Borough's FY 2021 General operating fund had a gap of $630,113 as 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 with 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 will likely 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 2020 with overall available reserves estimated at $6,381,030. These reserves will allow the Borough the flexibility to close the current deficit and still be above Council's reserve goal of 25% of annual operating expenditures.

General Fund Debt Service (Principal Balance $3,399,397 as of 12/31/2020): 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 has 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 $3,399,397. The Borough's General Fund 2021 debt service payment is estimated at $719,227.

Capital Projects Debt Service (Principal Balance $6,843,807 as of 12/31,2020): Beginning in 2017, all general capital projects are now recorded in the Capital Projects Fund. No capital projects are recorded in the 2021 General Fund Budget. However, capital projects that utilize cash are reflected as a transfer from the General Fund to the Capital Projects Fund. The anticipated principal balance in the Capital Projects Fund for general capital expenditures is $6,843,807. The Borough's 2021 debt service payment for these associated capital projects is estimated at $332,524, excluding the $5,000,000 principal balance that was refinanced.

Capital Projects: $7,277,572 of capital projects will be undertaken and paid through various sources including previously issued bonds, committed fund balance, and grants. The Urban Redevelopment Plan's Connectivity Project is one of the most significant projects in FY 2021 totaling: $6,305,392.

Water Fund Overview

Water Rates to Increase 3.42% pursuant to 2018 Water Rate Study Recommendation
Typical Water Consumer Bill to Increase $2.28/quarter

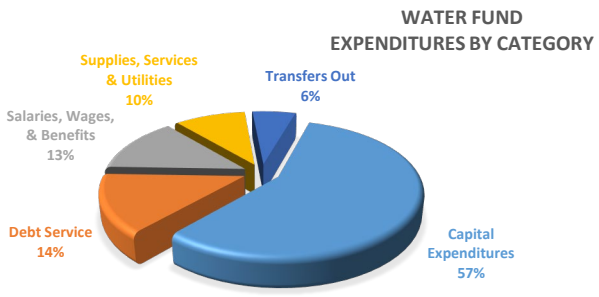
The Water Fund is used specifically for water related services including water related infrastructure and appurtenances, water treatment, conveyance of potable water to customers, and laboratory services. The following will summarize the Borough's Water Fund Revenues, Expenditures, Capital Projects and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

Fiscal Year 2021: The Proposed FY 2021 Water Fund Operating Revenues exceed Operating Expenses. Fund balance reserves of $576,684 will be used to pay for capital expenditures. The Borough has begun to utilize reserves to pay for capital projects. "PAYGO" financing (20% reserves, 80% debt) will help lessen the need for future debt issuances.

***Revenues*:** Approximately 88% (eighty-eight percent) of the Water Fund Operating 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 2021 of 3.42%. The typical water bill ratepayer saw a $66.72 quarterly water bill in 2020. Considering the increase, the ratepayer will see a $2.28 quarterly increase in 2021 that results in a $69.00 quarterly water bill.

Operating Expenditures: The Proposed Budget anticipates that operating expenditures will increase by approximately 8%, which is primarily attributed to labor and healthcare costs as well as increases associated with anticipated debt related to a new bond issuance.



57% of the overall budget earmarked for capital expenditures.

Capital Projects: $5,534,761 of capital projects will be undertaken and paid through previously issued and new bonds, along with cash. Three significant projects include continuing the Water System Rehabilitation Project that addresses one to two miles of distribution line annually, replacing a water transmission line, and upgrades to the Borough's smart water meters.

Water Fund Debt: The Borough currently has 2017 bond proceeds remaining that are projected to be depleted in FY 2021. This will require a future debt issuance for capital projects in Years 2021 and 2022 as debt is typically issued based on the capital needs for two years after taking into account "Pay-As-You-Go" financing (20% cash; 80% debt).

Water Fund Debt Service (Principal Balance $8,147,130 as of 12/31/2020): 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 and 2017is $8,147,130. The Water Fund 2020 debt service payment on existing debt is estimated at $1,000,832.

2020 QUARTERLY CHARGE COMPARISON FOR RESIDENTIAL CUSTOMERS

	Municipality	12,000 gallons Usage Per Quarter Water	Sewer	Total
	Middlesex Township	31.50	47.25	$78.75
	Shippensburg Borough	70.87	82.20	$153.07
	South Middleton Township	58.28	129.36	$187.64
	North Middleton Township	82.92	114.89	$197.81
	Borough of Carlisle	88.96	118.56	$207.52
	Newville Borough	132.17	98.33	$230.50
	Upper Allen Township	152.11	112.00	$264.11
	Mechanicsburg Borough	152.11	136.00	$288.11
*	Silver Spring Township	152.11	144.00	$296.11
	Hampden Township	196.10	108.25	$304.35
	Lower Paxton Township	152.11	153.00	$305.11
*	Silver Spring Township	196.10	144.00	$340.10
	Camp Hill Borough	196.10	174.00	$370.10
	Lemoyne Borough	196.10	415.00	$611.10

* *Silver Spring Township residences either have PA American Water or Suez Water depending on location*

FY 2020 Water and Sewer Utility Comparison: The Borough periodically receives inquiries on how we compare to other municipalities with respect to water and sewer utility rates. Finance records indicate the rates above were in effect for FY 2020 and do not reflect proposed FY 2021 rates (including the Borough's 3.42% water rate increase).

Stormwater Fund Overview

FY 2021 – 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.

Fiscal Year 2021: The Proposed FY 2021 Stormwater Fund Operating Revenues exceed Operating Expenses. A surplus of $149,111 is expected.

***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 2021, which will allow the Borough to ultimately utilize reserves to assist with emergencies and its objective to finance through a "pay as you go" approach for select capital expenditures.

Operating & Capital Expenditures: Given FY 2020 was the first full year of the Stormwater Fund's implementation, our primary objective was to have a study performed to evaluate the Borough's stormwater infrastructure and to prioritize accordingly. The Borough hired a consultant to develop a stormwater master plan and secured equipment for Borough staff to perform support field surveys. The complete model and masterplan are anticipated to be completed by end of FY 2021. 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 72.5% of the Borough's Stormwater fees collected in 2021 are anticipated to fund next year's expenditures.

Sewer Fund Overview

No Sewer Rate Increase Proposed for FY 2021

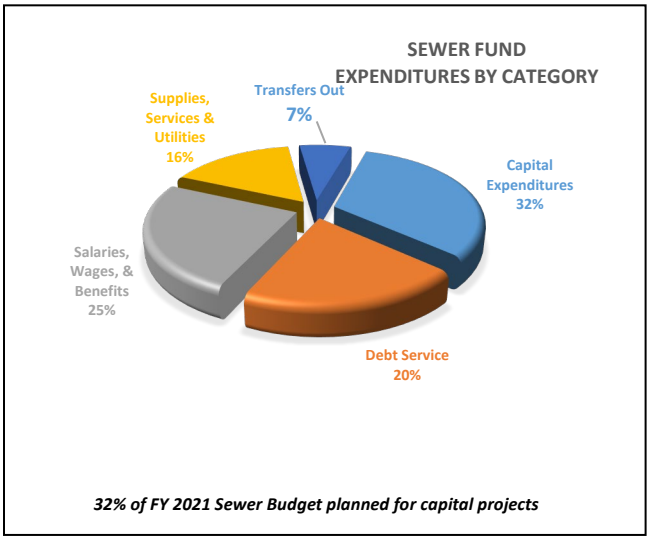
The Sewer Fund is used specifically for sewer related services including wastewater collection, conveyance, and treatment services including laboratory services. The following will summarize the Borough's Sewer Fund revenues, expenditures, capital projects and debt service. Additional information may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

Fiscal Year 2021: The Proposed FY 2021 Sewer Fund Operating Revenues exceed Operating Expenses. A surplus of $588,662 is expected. Although the 2018 Rate Study performed Gannett Fleming recommended a 2021 rate increase of 3.37%, the budget is proposing to delay this increase until FY 2022 given the current public health crisis and our anticipated surplus and current fund balance reserves.

Revenues: For 2021, the Sewer Fund Budget anticipates that revenues will decrease 7.3% 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 2021 of 3.37%. However, the Reserve status allows the Borough the flexibility to delay imposing a rate increase in FY 2021 given the current public health crisis and impacts.

Operating Expenditures: The Proposed Budget anticipates that operating expenditures will increase by 4%, which is primarily attributed to increased debt service and labor and benefit costs.

Capital Projects: $2,709,750 of capital projects will be undertaken and paid through a combination of previously issued bonds, as well as new bonds, cash and inter-municipal contributions. One of the top priorities in FY 2021 will be the continuance of the Sanitary Sewer System Rehabilitation Program, a multi-year project that is estimated to cost nearly $13.5 million over the next five years. For FY 2021, a total of $1,832,000 has been earmarked.



32% of FY 2021 Sewer Budget planned for capital projects

***Sewer Fund Debt Service (Principal Balance $15,006,469 as of 12/31/2020)*:** 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 $15,006,469. The Sewer Fund 2021 debt service payment is estimated at $1,287,002.

FY 2020 Water and Sewer Utility Comparison: The Borough periodically receives inquiries on how we compare to other municipalities with respect to water and sewer utility rates. Finance records indicate the rates below were in effect for FY 2020 and do not reflect proposed FY 2021 rates (including the Borough's 3.42% proposed water rate increase).

2020 QUARTERLY CHARGE COMPARISON FOR RESIDENTIAL CUSTOMERS

		12,000 gallons Usage Per Quarter		
	Municipality	Water	Sewer	Total
	Middlesex Township	31.50	47.25	$78.75
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	Mechanicsburg Borough	152.11	136.00	$288.11
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	Lower Paxton Township	152.11	153.00	$305.11
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	Camp Hill Borough	196.10	174.00	$370.10
	Lemoyne Borough	196.10	415.00	$611.10

* *Silver Spring Township residences either have PA American Water or Suez Water depending on location*

Solid Waste Fund Overview

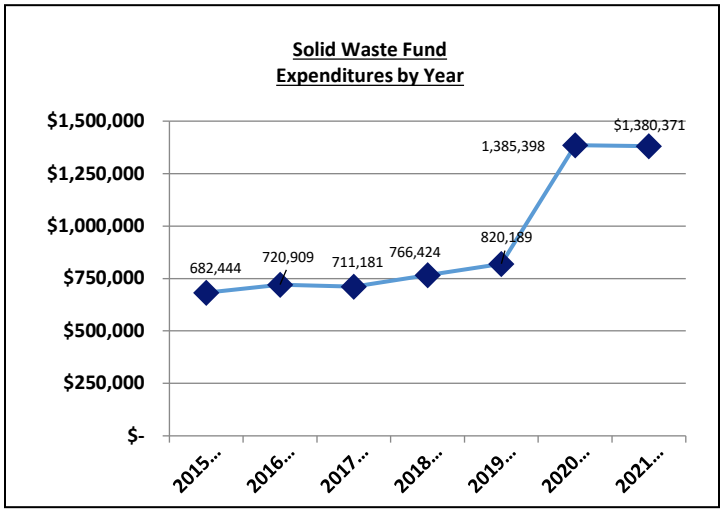
Recommend No Bag Increase - Collection Service Costs to Rise by 3% Per Contract Terms

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.

Solid Waste and Recycling Contract FYs 2020, 2021 and 2022: In fall 2019, the Borough opted to retain the traditional PAYT program for Fiscal Years 2020, 2021 and 2022 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 (FY 2020, 2021, and 2022) in comparison to the prior three years.



During the November 14, 2019 Meeting, the Borough weighed the merits of the Borough's current PAYT program compared to a quarterly flat fee alternate. It was once again noted that since the last contract award of Fiscal Year 2017, the worldwide recycling market had dramatically changed. In FY 2017, the Borough's hauler was paid by the recycling center for recycling tonnage. 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 the lack of contamination requirements. Haulers have since been challenged by stricter recycling standards, and imposed fees. The Borough's hauler now has to absorb a per ton charge imposed by recycling centers to take the material. 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 continues.

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, 2021 and 2022 trash and recycling services, which essentially retains the PAYT Program for the next two years (FY 2021 and FY 2022):

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.

During FY 2020 (the first contract year), a number of changes were made including a new bag design and color, new recycling bins and toters featuring lids to mitigate overflow issues; and, a change to regulations requiring properties with four units or more to contract separately for trash and recycling services. The Borough staff elevated public outreach and education on the Borough's new programming and vetted

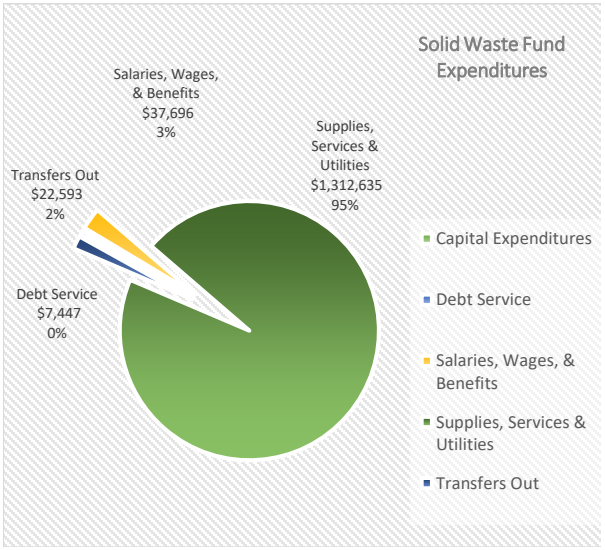
inquiries and concerns received. Additionally, due to the pandemic, the Borough offered contactless point of sale options for trash bags and home delivery.

The Borough will continue public outreach and education on the Borough's solid waste and recycling "Pay as you Throw" programing FY 2021. 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.

Fiscal Year 2021: The Proposed FY 2021 Solid Waste Fund includes an operating fund deficit of $87,594. Fund balance reserves are recommended to be used for the second straight row to cover a shortfall between rising contract costs and trash bag rates. This action projects that the FYE 2021 reserve balance will be reduced to $223,732. While rates should be increased to eliminate the existing operating deficit, there is still some flexibility through fund balance reserves. However, the current contract increases 3% annually so in order to eliminate an operating deficit a trash bag rate of $6.28 per bag would be needed.

Revenues: The FY 2021 budget anticipates that revenues will increase by approximately 4% (net of fund balance) which is primarily attributed to projected higher bag sales. The budget for this fund has also appropriated fund balance of $87,594 to help offset the increases and assist in reducing the price per bag.

Operating & Capital Expenditures: The 2021 operating expenditures are anticipated to increase by approximately 2.2%. This increase is attributed to the contract increase for solid waste and recycling collection services. No capital projects are planned for FY 2021.



Solid Waste Fund Debt Service (Principal Balance $74,177 as of 12/31/2020): 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. No debt is being proposed for issuance in FY 2021.

The anticipated principal balance outstanding in the Solid Waste Fund for debt issued in Years 2016 and 2017(A) is $74,177. The Solid Waste Fund 2020 debt payment is estimated at $7,446.

Parking Fund Overview

Recommend No Parking Rate Adjustments

Fund Balance Reserves of $121,642 for Capital Expenditures

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.

Fiscal Year 2020 Year End: Parking operations were significantly impacted because of the pandemic. Year-end parking revenues are projected to be down by $300,484 due primarily to temporary moratoriums that were implemented to allow for free on-street and off-street parking flexibility. While most of the moratoriums have been lifted, the Borough continues to offer free on-street metered parking on secondary streets at gold meter locations.

Fiscal Year 2021: The Proposed FY 2021 Parking Fund Operating Revenues exceed Operating Expenses. Fund balance reserves of $121,642 will be used to pay for capital expenditures.

Revenues: For 2021, the Parking Fund Budget revenue has been conservatively estimated since the current results of the "Smart Meter" technology and associated rate structure has not been fully realized due to COVID-19. Monitoring of the parking operations will be ongoing as factors such as the pandemic's duration and economic impacts including employment, business recovery, and consumer confidence are key.

Operating Expenditures & Capital Expenditures: The Proposed Budget anticipates that operating expenditures will decrease slightly (1.2%), primarily due to a reduction in maintenance supplies.

In 2021, the Parking operations plan to utilize the new smart meter technology to collect data that shall be used to identify strengths, weaknesses and opportunities in the downtown parking core; potentially add electric vehicle charging stations; enhance the Pomfret Street Parking lot; and, continue to address maintenance needs at the Borough's aging parking garage facility. Additionally, given the uncertainties of the pandemic's duration and economic impacts, the Parking Fund is proposed to earmark funding for yet unidentified economic activities that have the ability to sustain and advance business recovery as well as funding to support the missions of partner agencies, but potentially at a lesser degree than in FY 2020.

Parking Fund Debt Service (Principal Balance $657,020 as of 12/31/2020): 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 $657,020. The Parking Fund 2021 debt payment is estimated at $156,958.

Highway Aid Fund Overview

PennDOT Liquid Fuels Grant Anticipated to Decrease in FY 2021

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 road maintenance repaving activities, 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 $496,976 in FY 2021. Those monies, as well as approximately $133,000 in fund balance will be used to meet capital needs.

Capital Projects: $660,000 of capital projects will be undertaken and paid through a combination of state grant monies and fund balance reserves. Street paving and curb ramp upgrades comprise the majority of capital project expenses.

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 COVID-19 strategies and Borough-wide accomplishments during this unprecedented year.

COVID-19 Operations

- ✓ Emergency Services Preparedness coordination with Cumberland County
- ✓ Precautionary measures for employees-shift modifications, teleworking, PPE
- ✓ Hygiene and social distancing enhancements at Borough facilities
- ✓ Curbside pickup accommodations for downtown patrons
- ✓ Compost facility opened/expanded
- ✓ Modified programming in response to the public health crisis
- ✓ Consistent compliance with CDC and Governor's Orders
- ✓ Maintained a viable inventory of drinking water sampling locations during the COVID-19 pandemic when access to a number of locations throughout the service area was limited

COVID-19 Community Support

- ✓ Carlisle Area Emergency Response Fund Committee- raised over $120,000 for emerging health-related needs within Carlisle community
- ✓ Transitioned Stuart Community Center into temporary shelter operation for use by Carlisle CARES
- ✓ Moratorium placed on utility bill terminations and late penalty assessments
- ✓ Flexible utility bill agreements implemented
- ✓ Suspended residential parking enforcement
- ✓ Provided free on-street and off-street parking temporarily
- ✓ Pushed back the real estate tax penalty deadline from July 1, 2020 to November 1, 2020
- ✓ In-house assembly, coordination and delivery of 1,075 replacement recycling bins and 5,000 toters.
- ✓ Provided contactless purchasing and home delivery of approximately 1,000 Borough bags to residents
- ✓ Hosted two mobile flu clinics that was spearheaded by a Borough resident

COVID-19 Recovery

- ✓ COVID-19 Forum convened to set priorities and cooperative approach for managing available resources (CDBG, CARES Act)
- ✓ Small Business Group Committee focusing on small business support during CV-19 and post-recovery strategies
- ✓ Community Action Network forum connecting people to needed resources
- ✓ Distributed $149,750 in small business grants through the CARES Act
- ✓ Suspended sidewalk ordinance to allow C-1 businesses ability to expand footprint for patrons
- ✓ Temporarily lifted open container ordinance in C-1 Business District
- ✓ Permitted commercial use in public park space
- ✓ Allowed use of public parking areas for expanded business activities

Community & Economic Initiatives

- ✓ Continued the implementation of the Carlisle Urban Redevelopment Plan (CURP), including approval of Northside Village land development plans and beginning of TIGER Project infrastructure improvements
- ✓ Pursued and awarded grants totaling $1,258,693 ($1M Carlisle Connectivity Project 1; $258,693 Renew Cumberland)
- ✓ Advanced the Borough's HOME program that addresses blight and provides homeownership opportunities to first-time homebuyers
- ✓ Drafted the Rental Housing Inspection Ordinance
- ✓ Police Department elevated its bicycle patrol program
- ✓ Parks and Recreation Department increased its marketing with new banners and yard signs at area parks, as well as an increased presence on social media and the Borough website
- ✓ Revamped Outside Agency guidelines and process to ensure the funding opportunity was available to the entire Carlisle community
- ✓ Committed to open community dialogue incorporating awareness and education regarding racism in the Borough of Carlisle

Government Transparency

- ✓ Transitioned public meetings to a virtual platform and began livestreaming meetings to Facebook
- ✓ Increased social media presence on Facebook and began utilizing LinkedIn as additional social media outlet
- ✓ Increased Police Department transparency with meeting presentations, Q & A documents, and the posting of police department policies on the Borough's website

Infrastructure

- ✓ TIGER Project construction and infrastructure improvements began
- ✓ Completed three separate Sanitary Sewer System Rehabilitation projects in the northeastern portion of the Borough prone to flooding. Area did not experience flooding issues in 2020.
- ✓ Milled and paved 1.07 miles of streets and microsurfaced 1.29 miles of streets
- ✓ Completed all 40 curb ramp upgrades required for 2020 road paving program, with almost half of the work completed in-house by Borough staff.
- ✓ Painted 4,000 linear feet of school crosswalks, as well as painted all private and public handicapped parking spaces
- ✓ Replaced decorative crosswalks at the square with a longer-lasting material
- ✓ Updated traffic control system at Orange & High Streets from span wire to mast arms and upgraded traffic control equipment to include infrared detection

Personnel

- ✓ Analyzed medical plan design and compensation plan update
- ✓ Implemented Human Resources and Employee Self Service modules of software
- ✓ Elevated employee training and advancement opportunities

Stewardship*: Financial, Physical, and Environmental*

- ✓ Received GFOA Award for Excellence in Financial Reporting for 2018, as well as GFOA Budget Award for the Budget
- ✓ Received unmodified audit opinion for 2019 audit report
- ✓ Police Department received reaccreditation through the Pennsylvania Law Enforcement Accreditation Program
- ✓ Created Climate Action Commission, which will create a Climate Action Plan for the Borough
- ✓ Completed stormwater diversion project in Nottingham/Valley Meadows area
- ✓ Replaced 50% of sewer laboratory lighting with more energy efficient LED ceiling fixtures utilizing a PPL rebate program to keep costs at a minimum
- ✓ Received DEP approval for the Borough's MS4 renewal permit and the Chesapeake Bay Pollutant Reduction Plan Update

CLOSING REMARKS

Looking back over the course of this past year, I am often amazed by our organization and community's resilience. Throughout this public health crisis, we frequently hear "We are in this together". It has been apparent that Carlisle epitomizes solidarity as our organization and community have collectively worked together to mitigate the effects of the Coronavirus.

While we are still in the midst of the pandemic, and uncertainties lie ahead, I remain optimistic that our organization will continue to carry out our mission efficiently and effectively as service to this community is our number one priority. Borough leadership and staff remain dedicated and committed to the cause and undoubtedly will continue to meet each challenge as an opportunity to seek creative solutions and efficiencies in the delivery of services.

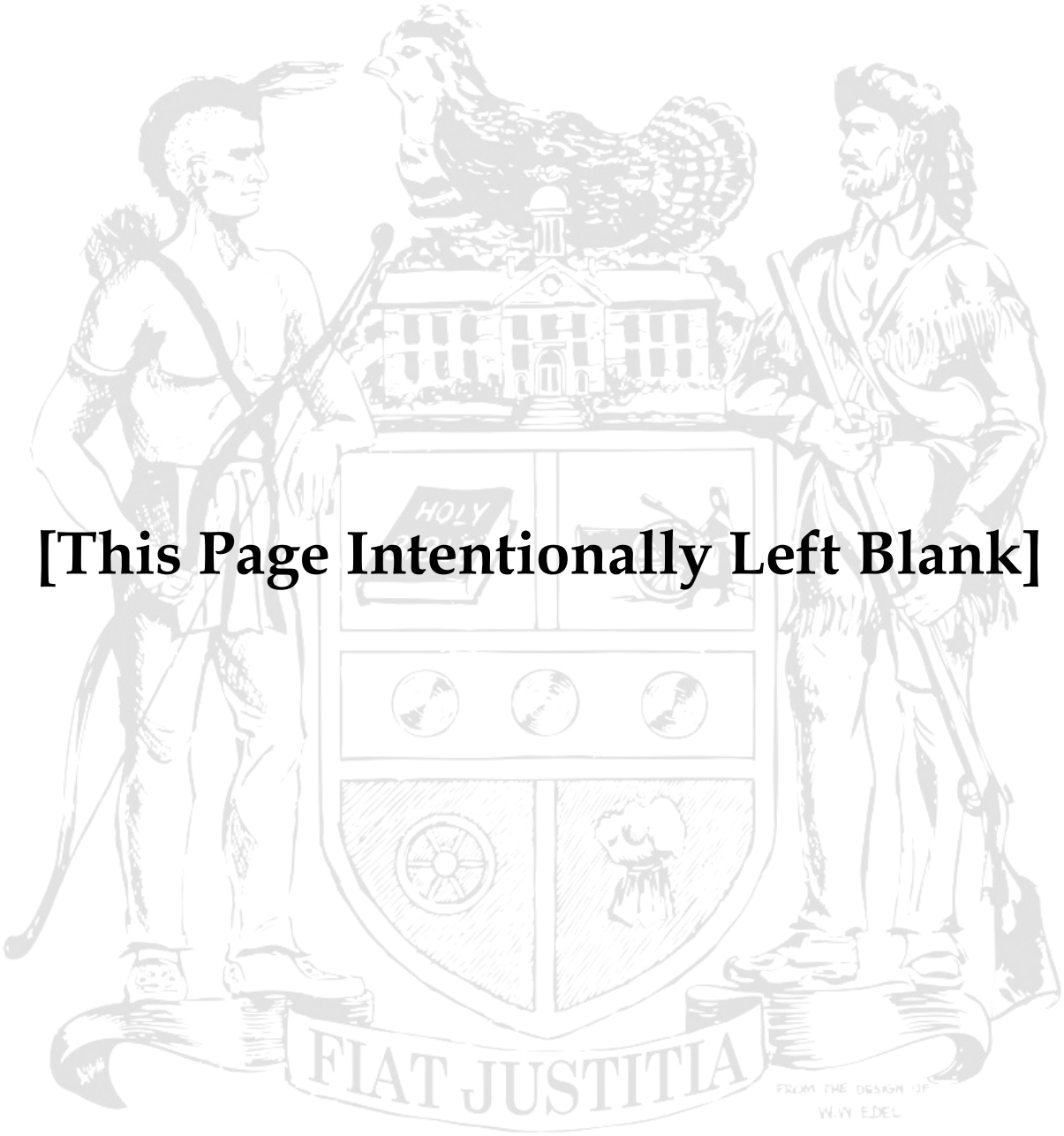
The Proposed Fiscal Year 2021 Budget has been built to work within our financial constraints while not compromising the quality of services that Borough residents and businesses rely upon. As we move forward through these remaining months of FY 2020 and into the new year, we will have a greater understanding of the trajectory of our economy and residual impacts of COVID-19 on our community and organization. We will continue to adapt and manage resources wisely while striving to strike a balance between delivery of services and economic realities.

Once again, I wish to extend my appreciation to the Carlisle Borough staff for their assistance in the Fiscal Year 2021 budget development, but moreover, throughout this year for supporting the mission and adapting to the ever-evolving challenges of the pandemic.

Lastly, thank you to Carlisle Borough Council and Mayor Scott for the opportunity to present the 2021 budget for your consideration. I look forward to continuing our work and advancing Council's objectives that will sustain and strengthen our organization and community.

Respectfully submitted,

Susan D. Armstrong
Borough Manager



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Budget Overview

SUMMARY OVERVIEW

The Budget Overview is being provided to give the reader a quick snapshot of key items that relate to the 2021 budget and is intended to give a summary of what the reader can expect to learn throughout the remainder of the budget. This section starts with a snapshot of current year revenue sources as compared to the previous year. This snapshot also identifies any major changes to rates that may have an impact on 2021 budget revenue. This is followed by snapshot of current year expenditures/uses as compared to the previous year. Finally, the Budget Overview is broken out by each fund and highlights fund specific information that will give reader key takeaways as it relates to the 2021 budget.

Summary Sources

The following information provides a highlight of 2021 revenues sources as compared to 2020 budget revenue sources in addition to any planned rate changes.

Budget Summary Sources

Fund	Name	2021 Sources	2020 Sources	Difference	2021 Rate Information
01	General Fund	13,345,493	13,351,824	(6,331)	No Tax Increase
06	Water Fund	9,702,241	8,278,075	1,424,166	3.42% Rate Increase
07	Stormwater Fund	2,552,560	2,177,470	375,090	No Rate Change
08	Sewer Fund	9,016,115	11,731,418	(2,715,303)	No Rate Change
09	Solid Waste Fund	1,380,371	1,385,398	(5,027)	No Rate Change
18	Capital Projects Fund	12,948,097	6,492,565	6,455,532	N/A
32	Parking Fund	947,778	826,063	121,715	No Rate Change
35	Highway Aid Fund	660,000	650,000	10,000	N/A
	Total	50,552,655	44,892,813		

Summary Uses Borough Wide

The following information provides a highlight of 2021 uses or expenditures as compared to 2020 budget uses.

Budget Summary Uses				
Fund	Name	2021 Uses	2020 Uses	Difference
01	General Fund	13,345,493	13,351,824	(6,331)
06	Water Fund	9,702,241	8,278,075	1,424,166
07	Stormwater Fund	2,403,449	1,827,320	576,129
08	Sewer Fund	8,427,453	10,873,042	(2,445,589)
09	Solid Waste Fund	1,380,371	1,385,398	(5,027)
18	Capital Projects Fund	12,948,097	6,492,565	6,455,532
32	Parking Fund	947,778	826,063	121,715
35	Highway Aid Fund	660,000	650,000	10,000
	Total	49,814,882	43,684,287	

GENERAL FUND & CAPITAL PROJECTS FUND

Summary.

- **Fund Balance Goal Met**. Anticipated ending fund balance reserves are 43.09%. Council's Goal is 25%.
- **2021 Includes a Deficit**. Anticipated ending deficit is $630,113 (as compared to 2020 deficit of $581,020). Fund Balance reserves are being used to cover this shortfall. This is a structural deficit and is expected to continue should no changes be made to increase revenue sources or reduce recurring expenditures going forward.
- **Budget Expenses Hold the Line.** 2021 budget expenses show a decrease of approximately $6,500. Many of these reductions are temporary (see "Budget Message").
- **Budget Revenues are slightly lower due to COVID-19.** That deficit has increased to $630,113 due to estimated decreases in expected service related revenues, such as building permits and licensing which were hit hardest during COVID-19 and are budgeted conservatively in 2021.
- **No Changes between Proposed and Adopted Budget.**

Tax Rate Consideration:

- **No 2021 Tax Increase.** Flexibility in available fund balance reserves will permit a slight delay in issuing a tax increase. However, based on the current makeup of revenues and expenses, adjustments will need to be evaluated during 2021 to meet rising funding needs.

Service Level Changes:

- **2021 Tax Collection.** The Borough collects real estate property taxes for the Borough, County, and School District. In 2021, the Borough will partner with Municipay to allow for property owners to pay their real estate property taxes via credit card.

- **Overall.** Overall, the Borough is working to maintain the current levels of service while finding areas that costs can be reduced without impacting service levels.

Notable Trends:

- **Revenues.** Revenues have remained relatively stagnant when compared to expenditures due to the nature of how they are generated. The largest revenue sources are Property Taxes and Earned Income Taxes which have not been modified since 2017. Service related revenues have seen a decrease in 2020 impacted by the restrictions in place due to COVID-19. The 2021 budget anticipates that service related revenues will still be on the decline.
- **Expenses.** The primary expenses relate to Salaries, Wages, & Benefits, which have seen major increases in recent years due to rising health care costs. In the last several years, health care has fluctuated with increases between 6-15%. Budget managers have been able to combat these increases by tightening their budgets related to other operating expenses in addition to temporary hiring freezes (a more detailed accounting of budget changes is offered in the budget message). In 2021, a committee has been developed to evaluate and determine a course of action to review the medical insurance plan.
- **Budget Deficit.** The 2021 budget anticipates that operating revenues will be surpassed by operating expenses. The primary reason for this change in 2021 is the continued increases in operating expenses that are not matched by increases in major revenues. The primary methods for correcting this would be increases in Revenue Sources (primarily tax increases) or decreases to ongoing operating expenses. Should no changes be made it can be expected that the General Fund will deplete its fund balance reserves by 2025. It should be noted that a similar trend was expected in 2020 but was resolved through ongoing monitoring by budget managers who were able to make decisions that resulted in actual expenditures being less than budget. These 2020 decisions and 2021 decisions have been outlined in the table below "2020 Actual Savings and Delays" and "2021 Budget Savings and Delays" and demonstrate action being taken to resolve the deficit.

Capital Projects:

- **Planned Capital of $ 7,277,572 (5 year: $11,408,804).** Largest of which includes the TIGER and Project 1 of the Tax Increment Financing project.

Debt Issuance:

- **Refinancing TIF Line of Credit.** A refinancing of the $5 Million line of credit is anticipated in the current budget which has a payback date of December 2021.

Note: For more information and year over year activity on the General Fund & Capital Projects Fund you can jump to the General Fund Summary and Capital Projects Fund Summary.

WATER FUND

Overall Summary:

- **Fund Balance Goal Met.** Anticipated ending fund balance reserves are 124.51%. Council's goal is 25%.

- **Operating Surplus.** Operating Revenues exceed Operating Expenses. Fund balance surplus of $576,684 are being used for capital expenditures.
- **No Changes Made Between Proposed and Adopted Budget.**

Water Rate Consideration:

- **2021 Rate Increased.** Based on the 2018 Rate Study performed by Gannet Fleming a 2021 rate increase of 3.42% was recommended and is being proposed. The average customer saw a $66.72 Water Bill in 2020. Taking this increase into account these customers would see an increase to their bill of approximately $2.28 or a bill of $69 per quarter.

Service Level Changes:

- **Smart Water Meter Implementation.** In 2021 the Borough is rolling out the next phase for its water meter program which will result in water meters being able to read remotely from a tower. This will allow for almost instantaneous readings available to customers as well as aid in leak detection. Currently, if customers are not vigilant they may not learn of a leak until a the quarter has ended and they are billed. This will enable the Borough to assist in this leak detection and notify customers when suspected leaks exist.
- **Overall.** Overall, the Borough is working to maintain the current levels of service while finding areas that costs can be reduced without impacting service levels. The Borough continues to be proactive in its water line rehabilitation program which is planned to see between a 1 mile and 2 mile stretch of water line rehabilitation for the foreseeable future.

Notable Trends:

- **Revenues.** The primary revenue source relates to Charges for Services which has seen consistent increases related to the 2018 Rate Study discussed above. However, overall revenue increases in this area have been met with consistent decreases in *Other Revenue* due to limited construction activity and the decrease in *Water Capacity Tapping Fees* over the years. The Borough is built out and the expectation is that *Water Capacity Tapping Fees* will continue decreasing over time. Staff is currently reviewing the fees being charged to determine if the rates need to be adjusted.
- **Expenses.** The primary expenses relate to Salaries, Wages, & Benefits, which have seen major increases in recent years due to rising health care costs. In the last several years, health care has fluctuated with increases between 6-15%. In 2021, a committee has been developed to evaluate and determine a course of action to review the medical insurance plan.

Capital Projects:

- **Planned Capital of $ 5,534,761 (5 year: $16,013,511).** Largest of which includes the Water System Rehabilitation ($3,000,000) and Water Meter Replacement ($1,000,000).

Debt Issuance:

- **2021 Debt Issuance Likely.** Remaining available bond proceeds are projected to be depleted in 2021 requiring a debt issuance for capital projects in years 2021 and 2022. Typically debt is issued based on the capital needs for the upcoming two years after taking into account Pay-As-You-Go financing of a 20/80 split.

Note: For more information and year over year activity on the Water Fund you can jump to the Water Fund Summary.

STORMWATER FUND

Overall Summary:

- **Fund Balance Goal Met.** Anticipated ending fund balance reserves are 53.43%. Council's goal is 25%.
- **Operating Surplus.** Operating Revenues exceed Operating Expenses. A surplus of $149,111 is expected.
- **No Changes Made Between Proposed and Adopted Budget.**

Stormwater Rate Consideration:

- **No 2021 Rate Adjustment.** Rates were initially established projecting out 5 years. At this time, the proposal is not to deviate away from this expectation.

Service Level Changes:

- **2021 Leaf Vacuum Truck.** The Borough applied for a grant that may allow for the purchase of a Leaf Vacuum truck. If such a purchase is made customers will be able to rake their leaves for pickup by the truck. Currently customers need to bag their leaves for collection. This will reduce the financial burden on our customers.
- **Overall.** The Stormwater Fund was only established in Mid 2019 as such customers can continue to expect increases in the level of service offered as the Borough goes through a Stormwater Evaluation study that will identify and map out a rehabilitation program.

Notable Trends:

- **Overall.** The Stormwater Fund is a new fund as such trends are difficult to identify at this point. However, revenue sources are unchanged and are based around a set fee structure. Without modifications to the rate, Revenues should be unchanged year over year offset by adjustments made for stormwater credits awarded.

Capital Projects:

- **Planned Capital of $ 851,287 (5 year: $2,712,094).** Largest of which includes a Leaf Vacuum Truck ($243,800) and Stormwater Engineering Evaluation ($200,000).

Debt Issuance:

- **2021 Debt Issuance Likely.** With limited fund balance available for resource intensive capital projects, a 2021 debt issuance is likely. Initially, planned to issue debt in 2020 this fund was able to make due through use of a transfer in available Bond Proceeds from the 2017 Bond Issue.

Note: For more information and year over year activity on the Stormwater Fund you can jump to the Stormwater Fund Summary.

SEWER FUND

Overall Summary:

- **Fund Balance Goal Met.** Anticipated ending fund balance reserves are 174.28%. Council's goal is 50%.
- **Operating Surplus.** Operating Revenues exceed Operating Expenses. A surplus of $588,662 is expected.
- **No Changes Made Between Proposed and Adopted Budget.**

Sewer Rate Consideration:

- **No 2021 Rate Adjustment.** Based on the 2018 Rate Study performed by Gannet Fleming a 2021 rate increase of 3.37% was recommended but is not being proposed. In an effort to provide relief to customers, the budget is proposing delaying this increase until 2022.

Service Level Changes:

- **Overall.** Overall, the Borough is working to maintain the current levels of service while finding areas that costs can be reduced without impacting service levels. The Borough continues to be proactive in its sewer line rehabilitation program which is planned to see between a 1 mile and 2 mile stretch of sewer line rehabilitation for the foreseeable future.

Notable Trends:

- **Revenues.** The primary revenue source relates to Charges for Services which has seen consistent increases related to the 2018 Rate Study discussed above. 2021 Charges for Services is anticipated to be in line with prior years given that there will be no Sewer Rate adjustments proposed. However, the Borough has seen consistent decreases in *Other Revenue* due to limited construction activity and the decrease in *Sewer Tapping Fees* over the years. The Borough is built out and the expectation is that *Sewer Tapping Fees* will continue decreasing over time. Staff is currently reviewing the fees being charged to determine if the rates need to be adjusted.
- **Expenses.** The primary expenses relate to Salaries, Wages, & Benefits, which have seen major increases in recent years due to rising health care costs. In the last several years, health care has fluctuated with increases between 6-15%. In 2021, a committee has been developed to evaluate and determine a course of action to review the medical insurance plan.

Debt Issuance:

- **2021 Debt Issuance Likely.** The remaining 2017 bond proceeds are projected to be depleted in 2020 requiring a debt issuance for capital projects in years 2021 and 2022. Typically, debt is issued based on the capital needs for the upcoming two years after taking into account Pay-As-You-Go financing of a 20/80 split.

Capital Projects:

- **Planned Capital of $ 2,709,750 (5 year: $27,253,200).** Largest of which includes the Sewer System Rehabilitation ($1,832,000).

- **ATAD Project Study.** The Budget is proposed to include study related to the Borough's Bio-solids Program. Depending on the results of the study, future capital costs may include $9.3 million for the implementation of an ATAD Project.

Note: For more information and year over year activity on the Sewer Fund you can jump to the Sewer Fund Summary.

SOLID WASTE FUND

Overall Summary:

- **Fund Balance Goal Not Met.** Anticipated ending fund balance reserves are 16.21%. Council's goal is 25%. Minimum required for 2021 is 7.2%
- **2021 Includes an Operating Deficit.** Anticipated ending deficit is $87,594 (as compared to 2020 deficit of $107,548). Fund Balance reserves are being used to cover a shortfall between rising contract costs and trash bag rates. This is a structural deficit and is expected to continue.
- **No Changes Made Between Proposed and Adopted Budget.**

Bag Rate Consideration:

- **No 2021 Rate Adjustment.** Customers and residents are charged on a per bag basis for solid waste collection and recycling. In 2021 there will be no changes to the existing rate of 5.85 per bag.

Service Level Changes:

- **Overall.** Overall, the Borough is working to maintain the current levels of service while finding areas that costs can be reduced without impacting service levels. There are currently no plans to change the services offered in this fund.

Notable Trends:

- **Revenues.** Revenues have increased over the years, but not to the levels that expenses have increased. As identified above, revenues are not sufficient to meet the rising costs of solid waste collection, disposal, and recycling. In 2021 the rates have not changed resulting in use of available fund balance to supplement the rising costs of collection. In order to match the rising costs rates would need to increase 3% each year going forward. To eliminate the budget deficit the rates would need to be increased to at least $6.28 per bag collected a change from the current $5.85 per bag.
- **Expenses.** The primary expenses relates to Solid Waste Collection, Disposal, and Recycling. In 2020 the Borough entered a new contract which saw an 80% increase over previous contracts. In 2021 and 2022 the costs will continue to rise 3% each year. With a new contract in 2023.
- **Budget Deficit.** The 2021 budget anticipates that operating revenues will be surpassed by operating expenses. The primary reason for this change in 2021 is the continued increases in Solid Waste Collection fees not matched by increases in bag rates. The primary way to combat this is increases to the Bag Rate.

Debt Issuance:

- **No 2021 Debt Issuance Proposed.**

Capital Projects:

- **No 2021 Capital Projects Planned.**

Note: For more information and year over year activity on the Solid Waste Fund you can jump to the Solid Waste Fund Summary.

PARKING FUND

Overall Summary:

- **Fund Balance Goal Met.** Anticipated ending fund balance reserves are 159.89%. Council's goal is 50%.
- **Operating Surplus.** Operating Revenues exceed Operating Expenses. Fund balance reserves of $121,642 are being used for capital expenditures.
- **No Changes Made Between Proposed and Adopted Budget.**

Parking Rate Consideration:

- **No 2021 Parking Rate Increase.** The current results of the Smart Meter rate increase from 2020 has not been fully realized due to COVID-19 and is expected to exceed expectations of the 2021 budget (which was budgeted conservatively).

Service Level Changes:

- **Overall.** Overall, the Borough is working to maintain the current levels of service while finding areas that costs can be reduced without impacting service levels. The Borough purchased an electric vehicle that will enable to the Borough to better monitor parking turnover. This will ensure that streets are able to be maintained appropriately and that businesses and residents find consistent parking availability downtown.

Notable Trends:

- **Revenues.** Revenues have increased over the years, but were significantly impacted by COVID-19 due to the decision to not charge for parking meter usage during the Stay At Home orders issued by the Pennsylvania Governor. Borough Council also implemented a moratorium on issuing parking tickets due to alleviate the financial burden that COVID-19 has had on its residents and customers. On a typical year, revenues are expected to increase due to the rate change implemented in 2020 around our new installation of Smart Parking Meters.
- **Expenses.** Operating Expenses are relatively stagnant year over year due to the limited costs of the program which include 1 full-time employee.

Debt Issuance:

- **No 2021 Debt Issuance Proposed.** Remaining 2017 bond proceeds are anticipated to be depleted in the 2021 Budget.

Capital Projects:

- **Planned Capital of $ 316,663 (5 year: $802,223).** Largest of which includes the Garage Maintenance ($100,000) and Pomfret Street Improvements ($67,825).

Note: For more information and year over year activity on the Parking Fund you can jump to the Parking Fund Summary.

HIGHWAY AID FUND

Proposed Budget Vs. Adopted Budget:

- **No Changes Made Between Proposed and Adopted Budget.**

Service Level Changes:

- **Overall.** Overall, the Borough is working to maintain the current levels of service while finding areas that costs can be reduced without impacting service levels. Even though the Borough has seen decreases in funding availability, the budget still allows for a consistent level of service in 2021.

Notable Trends:

- **2021 Decrease in Liquid Fuels Allocation.** The budget reflects an anticipated decrease in Liquid fuels allocations from $540,428 to $496,976. This results in a $133,000 draw on fund balance reserves to meet Capital Requirements.
- **Overall.** Funding from the Liquid Fuels program was increasing up until about 2019. After which point it was anticipated that funding would decrease or remain the same thereafter. To date the Borough has seen steady decreases which will ultimately impact the General Fund should available fund balance reserves be depleted.

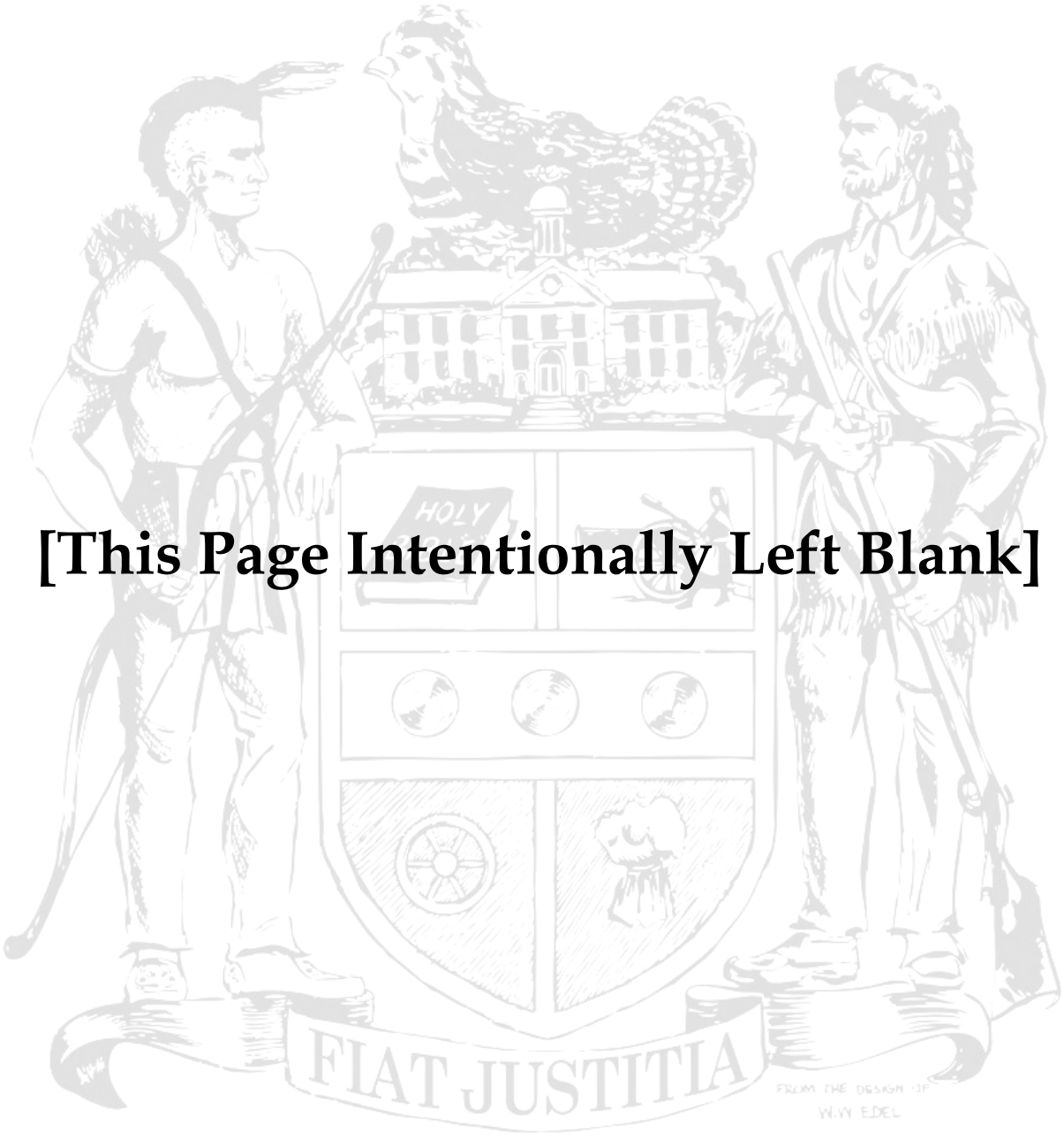
Capital Projects:

- **Planned Capital of $ 660,000 (5 year: $3,542,000).** Largest of which includes Street Paving ($253,600) and Curb Ramp Upgrades ($230,000).

Fund Balance:

- **Projected Fund Balance remaining for 2021 is $1,169,326.**

Note: For more information and year over year activity on the Highway Aid Fund you can jump to the Highway Aid Fund Summary.



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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

- **COVID-19 Economy**. As the nation's economy has struggled in 2020 due to the COVID-19 pandemic, the Borough recognized the same negative effects on program related revenues. The uncertainty of how long a normalization will take is cause for concern on future revenues. Fortunately, the Borough has reserves that it can use in to satisfy short-term downturns in the economy and should revenue sources not return to normal the Borough would need to take a more refined look at services and determine what programs are viable and which need to be modified to ensure the stability of the General Funds Fund Balance reserves.
  - **Timeline**:
    - **2021**: The Borough anticipates that this economic downturn will continue at a minimum into 2021 and as a result have budgeted conservatively around service related costs and revenues including decreases in building permit related revenues and parks and recreation programming revenues.
    - **2022 and beyond**: While it is uncertain how long the economy will be impacted by COVID-19, the Borough is remaining vigilant as we develop strategies in the long term. This includes efforts being made to our Information Technology (IT) infrastructure. Improvements will be implemented to ensure we have the capabilities to efficiently offer remote working opportunities, and offer improved digital internal and public meeting forums.
  - **Relevant Borough Council Goals**:
    - **Transparency**: *Live Stream Council Workshops and Meetings* – improving IT Infrastructure allows for improved streaming capabilities.
    - **Transparency**: *Provide additional documentation on agenda topics in advance of Council Meetings* – as we adapt for the virtual meeting format we have also naturally made information available electronically. We continue to monitor options that would allow for a more robust electronic platform.

- **Urban Redevelopment Plan**. One of the most significant opportunities for the general fund in the next few years involves the Carlisle Urban Redevelopment Plan and its potential impact on the local economy. The plan will improve the overall economic condition of the Borough through revitalization of three vacant industrial sites totaling

more than 60 acres. This will increase employment opportunities and expand the Borough's tax base. Estimates for the total cost of public infrastructure improvements for the plan are in excess of $20 million split over several years. To date the Borough has been awarded more than $12 million in state and federal grants. 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 anticipated to be in the amount up to $5 million and was going to be issued by the end of 2020.

- **Timeline**:
  - **2021**: The Borough issued a $5 million Drawdown Construction Loan to provide gap financing until the second phase of funding was provided by the Tax Increment Financing. With COVID-19 and the delays on development of the project, the likelihood of the second phase of funding being issued narrows and as a result alternative financing will be pursued. The Borough is working on obtaining an additional $1 Million grant to go against the project costs but ultimately a longer term financing solutions are being investigated. In preparation for that, the Borough has budgeted debt service surrounding a possible refinancing of the $5 Million drawdown construction loan.
  - **2022 and beyond**: This project is a long-term program. While COVID-19 has played a major role in the delays surrounding development of the site this project is regularly considered when planning for the long-term. Given that a refinancing will have to occur in 2021, it is a heavy consideration on how to promote development within this project area that may ultimately allow the Borough to be compensated and payoff its outstanding debt.
- **Relevant Borough Council Goals**:
  - **Carlisle Urban Redevelopment Plan**: *Continue public communication strategy for transportation improvements/disruptions.* As this program continues to develop, the Borough has coordinated outreach meetings with neighborhoods affected by the development.

- **Police**. Under the state's Act 111, the Borough and its police force entered into a collective bargaining agreement that establishes wages, hours, and other conditions of employment and benefits for the period January 1, 2020 through December 31, 2023. This collective bargaining agreement provides a sense of certainty as it pertains to future costs and the revenue requirements needed.
  - **Timeline**:
    - **2021**: The Borough is in its second year of the collective bargaining agreement and as such budgeted based on the requirements of the agreement
    - **2023 and beyond**: The budget for the Police makes up approximately 34% of the overall General Fund Budget. As a result, as we approach 2023 the discussions surrounding the collective bargaining agreement will be a significant factor in long-term planning as we ensure we remain fiscally responsible.
  - **Relevant Borough Council Goals**:

- **Transparency:** *Expand public understanding of the price of government linking to the cost of services and citizens' expectations, needs, and ability to pay.* As considerations are made for potential rate increases to offset the cost of services provided this will be an area where we may be able to increase the public's understanding around the level of service we provide and the resulting costs of that service. Surrounding municipalities do not have their own police force, which results in lower tax requirements but is a tradeoff for less governmental services.

- **Succession Planning**. A significant number of the Borough's workforce are eligible for retirement. This process may accelerate in the next few years. Strategies have been developed and are being refined to determine how best to manage this process. The knowledge and experience these departing employees will take with them is a concern; however, transitioning to new employees offers advantages as well. The Borough has taken steps to emphasize cross training to ensure that the impact on services during a period of transition is minimal.
  - **Timeline**:
    - **2021**: The Borough has budgeted for formal training opportunities to improve both staff level and senior staff level expertise. The strategy behind this is to ensure that employees are informed enough to continue operating should employee transitions occur.
    - **2022 and beyond**: This is an ongoing strategy that extends well beyond the current budget year and as such will continue to be at the forefront of long-term decision making strategies. The Borough is also encouraging cross-training and increasing employee involvement so that they are encouraged to have pride in their work. An example of this is the creation of a health insurance committee that is made up of staff members who are given the flexibility to review and provide recommendations for future changes to the medical insurance plans starting in 2022.
  - **Relevant Borough Council Goals**:
    - **Personnel:** *All supervisors attend advanced leadership training course; review and continue department supervisory training.* Supervisors are regularly encouraged to budget for trainings.
    - **Personnel:** *Promote a culture of service, pride, integrity, responsibility, innovation and teamwork.* Staff are being encouraged to take on more responsibility as they cross-train positions and are encouraged to participate in committee's that provide suggestions to management for employee related benefits.

- **Employee Medical Benefits**. The cost of medical benefits has increased significantly over the last several years reflecting anticipated increases from 6-14% each year. In 2021, the Borough was told to expect a 9.7% increase in medical costs. These increases are anticipated to continue over the next several years and is one of the largest impacts on the Borough's budget. In response to this, the Borough is evaluating its medical benefit

offerings to determine the best ratio to ensure the offerings remain competitive but are reasonable in their cost.

- **Timeline**:
  - **2021**: The Borough has budgeted for increases as they directly relate to the medical benefits. Additionally, a committee has been formed primarily of non-supervisory employees who are working to review the existing medical plan and offerings to determine where savings may be achieved.
  - **2022 and beyond**: It is anticipated that starting in 2022 changes will be implemented that are developed from recommendations by the health insurance committee that was formed in 2021. With the ongoing increase in medical coverage premiums, one of the highest increasing operating expenses the Borough experiences, year over year we continue to keep this at the forefront of our long-term decision-making.
- **Relevant Borough Council Goals**:
  - **Personnel:** *Evaluate Medical Insurance options including options for plan design changes.* A health insurance committee has been formed to evaluate the existing medical insurance plan and will consider options for changes that may aid in offsetting the rising costs of providing such a program.

- **Pension costs**. The Borough provides defined benefit plans as a retirement vehicle for many of its employees. In periods of below average investment returns, the Borough's pension costs can fluctuate dramatically. This can negatively impact the Borough's funding of its pension plans by increasing the required contributions needed to adequately fund the plans. However, the Borough has resisted suggestions to change the provisions of its defined benefit plans and has instituted a defined contribution plan for senior staff and directors.
  - **Timeline**:
    - **2021**: The Borough is currently adequately funded based on anticipated pension requirements. However, this is in large part due to the assistance of state funding that is provided to the Borough to meet these pension funding requirements.
    - **2022 and beyond**: While uncertain, there is the ongoing concern that the Borough may not continue to receive state aid to fund its existing pension plans. As a result, this will ultimately rely on General Fund revenues should insufficient funding be received and as we continue monitoring our long-term projections; we keep this possibility in mind.
  - **Relevant Borough Council Goals**:
    - **Revenue:** *Diversify revenues. Explore other PA Boroughs and municipalities with goal of keeping taxes as low as possible while still adding community benefits.*

- **Federal Funding**. The Borough receives funding under the Community Development Block Grant program designed to assist communities, such as Carlisle, which have low-to-moderate income areas. If funding should be reduced, the Borough would not be able to fund the significant financial assistance to local residents under its current funding

programs. However, the Borough has been awarded other federal grants including a $5 million TIGER grant to assist with the Carlisle Urban Redevelopment Plan. While these grant funds are useful, they are most likely not recurring.

- **Timeline**:
  - **2021**: The 2021 budget year reflects anticipate usage and receipt of federal funding. As a result, the services that are offered will not substantially change year over year.
  - **2022 and beyond**: While uncertain, there is the ongoing concern that the Borough may not continue to receive federal funding and as a result may need to either modify its level of service for those programs relying on federal funding or locate alternative revenue sources. As a result, there is the possibility that the borough will not receive sufficient funding so we keep this in mind as we monitor our long-term projections.
- **Relevant Borough Council Goals**:
  - **Revenue:** *Diversify revenues. Explore other PA Boroughs and municipalities with goal of keeping taxes as low as possible while still adding community benefits.*

- **State Funding**. The Borough's road paving program is funded nearly 100% through Pennsylvania's Liquid Fuels Tax program, shown as the Highway Aid Fund. This funding source is projected to stagnate or slightly decrease over the next few years. New federal regulations, which require updates to sidewalk ramps to increase accessibility for the disabled, has decreased the amount of Liquid Fuels Tax revenue leftover for paving each year. As state funding decreases, the burden for funding the road-paving program will be placed on the taxpayers.
  - **Timeline**:
    - **2021**: The 2021 budget year reflects anticipate usage and receipt of state funding. However, in 2021 we noted a decline in the amount of Highway Aid Funding we are receiving and will rely on existing fund balance to meet the requirement of our streets programs.
    - **2022 and beyond**: While uncertain, there is the ongoing concern that the Borough may not continue to receive state funding and as a result may need to either modify its level of service for those programs relying on state funding or locate alternative revenue sources. As a result, there is the possibility that the borough will not receive sufficient funding so we keep this in mind as we monitor our long-term projections.
  - **Relevant Borough Council Goals**:
    - **Revenue:** *Diversify revenues. Explore other PA Boroughs and municipalities with goal of keeping taxes as low as possible while still adding community benefits.*

- **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 for volunteer companies to

have qualified members. Programs for the recruitment and retention of volunteer firefighters have been initiated by the Borough to alleviate some of these challenges. Nevertheless, a scenario that would be the most costly would be if the Borough had to establish a fire department fully funded by the taxpayer. Such a program is anticipated to cost over $1 Million per year. The Borough and its surrounding municipalities are considering the implementation of a regional volunteer firefighter program, which would help defray the costs from any one municipality and avoid competing recruitment efforts.

- **Timeline**:
  - **2021**: The 2021 budget year reflects continued financial support of our volunteer fire companies.
  - **2022 and beyond**: While the availability of volunteers is uncertain, the Borough may need to consider the possibility for shared services with surrounding municipalities and the impact that may have on future budgets. Should the volunteer program seize to function it could result in increased operating expenditures of over $1 million per year to finance a paid fire program.
- **Relevant Borough Council Goals**:
  - **Shared Services:** *Explore opportunities for shared services, especially those services authorized by the Intergovernmental Cooperation Act.*
  - **Volunteerism:** *Continue working group discussions consisting of area municipal representatives and fire companies to continue evaluating regionalization of fire service.*
  - **Volunteerism:** *Explore ways to create incentives to increase and retain volunteer firefighters.*
  - **Public Education:** *Youth involvement in emergency services. Potentially develop a youth commission that could promote volunteerism and involvement in the fire department, emergency services, etc.*

WATER FUND

Opportunities

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

Challenges

The primary challenge for the fund in the next few years is the age of the water distribution system. As the system continues to age, the Borough can expect costs to increase significantly to ensure the system operates as efficiently and effectively as possible. An engineering analysis of the water distribution system has been completed. Extensive capital improvements to the distribution infrastructure will be required in the coming years to maintain a strong system.

Increased spending on capital improvements and increases in user fees is occurring on an annual basis. The Borough has strong reserves that it continues to drawdown on to help smooth rate increases needed to fund the capital program.

- **Timeline**:
  - **2021**: The 2021 budget year reflects continued improvements and rehabilitation to the water distribution system.
  - **2022 and beyond**: The rehabilitation plan is an ongoing plan that is anticipated to continue for at least the next 50 years with improvements anticipated of 1 to 2 miles of rehabilitation each year. On average, each mile of rehabilitation results in $1 million of funding requirements. With substantial costs anticipated this is an ongoing consideration as we plan for the future.
- **Relevant Borough Council Goals**:
  - **Infrastructure:** *Continue to advance infrastructure work and dedicate funding to tackle the issues of the Borough's aging systems.*
  - **Public Education:** *Collaborate with School District to involve schoolchildren so they can be educated about the importance of Borough infrastructure.*

Revenue Rate Evaluation

In 2018, the Borough undertook a comprehensive rate study to determine the proper mix of pay-go and bond issuances. The final recommendations recommended annual increases over the next several years. In 2021, the Borough continues to follow the recommendations made and are planning to increase rates by approximately 3.42%. Additional information on the proposed increases can be found in Section 3, Financial Summaries, for the Water Fund.

STORMWATER FUND

Opportunities

The primary opportunity for the stormwater fund in the next few years is utilizing stormwater management fees to improve stormwater infrastructure and reduce the number of flooding incidents in the Borough. The stormwater management fee was fully implemented in July 2019.

Challenges

The primary challenge for the fund in the next few years is the age of the stormwater management system. As the system continues to age, the Borough can expect costs to increase significantly to ensure the system operates as efficiently and effectively as possible. The Borough received a MS4 stormwater permit in 2015, which requires a more stringent stormwater program going forward. As more regulations are enacted, the Borough will likely incur increased costs to comply with them. Extensive capital improvements to the distribution infrastructure will be required in the coming years to maintain a strong system. Increased spending on capital improvements and increases in stormwater management fees will need to be monitored on an annual basis. The Borough will undergo a stormwater engineering study to prioritize stormwater projects going forward.

- **Timeline**:
  - **2021**: The 2021 budget year reflects continued improvements and rehabilitation to the stormwater management system. The Budget also

anticipates the purchase of a leaf vacuum that will aid in reducing the amount of debris that goes into the stormwater system.

- **2022 and beyond**: The Borough is working to develop a rehabilitation program in 2021 which will identify a program and timeline for rehabilitating the stormwater management system. This is anticipated to being an ongoing rehabilitation project, and should the water and sewer system be any indication could cost the Borough close to $1 million each year. With substantial costs anticipated this is an ongoing consideration as we plan for the future.

- **Relevant Borough Council Goals**:
  - **Infrastructure:** *Continue to advance infrastructure work and dedicate funding to tackle the issues of the Borough's aging systems.*
  - **Public Education:** *Collaborate with School District to involve schoolchildren so they can be educated about the importance of Borough infrastructure.*

SEWER FUND

Opportunities

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

Challenges

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

- **Timeline**:
  - **2021**: The 2021 budget year reflects continued improvements and rehabilitation to the sewer collection system.
  - **2022 and beyond**: The rehabilitation plan is an ongoing plan that is anticipated to continue for at least the next 50 years with improvements anticipated of 1 to 2 miles of rehabilitation each year. On average, each mile of rehabilitation results in $1 million of funding requirements. With substantial costs anticipated this is an ongoing consideration as we plan for the future.

- **Relevant Borough Council Goals**:
  - **Infrastructure:** *Continue to advance infrastructure work and dedicate funding to tackle the issues of the Borough's aging systems.*

- **Public Education:** *Collaborate with School District to involve schoolchildren so they can be educated about the importance of Borough infrastructure.*

Revenue Rate Evaluation

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. In 2021, the Borough is not proposing a rate increase due to the COVID-19 pandemic and the hope of alleviating the financial burden of its ratepayers. A rate increase will ultimately be necessary and will be up for serious consideration in 2022.

PARKING FUND

Opportunities

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

Challenges

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

The Borough's parking garage was placed in service in 1999. Regular preventative maintenance will continue. The 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. The first phase of this replacement program was completed at the start of 2020 and is being considered for expansion into the more distant blocks of downtown. 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. In 2021, the Borough will be investigating the installation of electric vehicle charging stations.

- **Timeline**:
  - **2021**: The 2021 budget includes consideration to implement electric vehicle parking spaces and also review of the smart parking meters currently in place to determine expanding the smart meters out to surrounding blocks.
  - **2022 and beyond**: Beyond 2021 we keep in mind that as ride sharing services increase there may come a time when we need to evaluate whether revenues meet operating expenses. Additionally, the Borough must also evaluate the possibility of purchasing or installing a second parking garage

within the Borough should the Urban Redevelopment Plan warrant such a cost. The construction of a parking garage will be a considerable cost to the Borough, we keep this and potential partnerships in mind as the projects continue to develop.

- **Relevant Borough Council Goals**:
  - **Carlisle Urban Redevelopment Plan:** *Continue public communication strategy for transportation improvements/disruptions.*
  - **Road Diet Check-up:** *Explore eliminating three to six parking spaces on East Pomfret Street as well as reviewing congestion issues occurring on South Street.*

SOLID WASTE FUND

Challenges

The primary challenges for the solid waste fund are state funding and contract changes in its pay-to-throw program. Any decrease in state funding to the Borough for its recycling program will increase costs for residents. The Borough is in the middle of a three-year trash bag contract. This contract has resulted in significant increases in cost that are passed on to the users of the trash program. The cost to the consumer is currently being supplemented by available fund balance to smooth the rate increases over the next several years.

- **Timeline**:
  - **2021**: The 2021 budget includes a 3% increase to Solid Waste Collection and Recycling costs and does not provide for an increase to the usage of the service.
  - **2022 and beyond**: It is anticipated that costs will continue to rise at a rate of at least 3% through the end of 2022. Without an improvement to the Solid Waste Collection and, primarily, the recycling market the Borough can anticipate continued increases in future contracts. As we near the end of the existing contract the Borough will need to evaluate the level of service it provides and or the rates in place to keep the Solid Waste program viable.
- **Relevant Borough Council Goals**:
  - **Revenue:** *Evaluate policies and operations, analyze cost structure, assess revenue options, and explore shared services for solid waste fund to keep trash bag rates flat.*

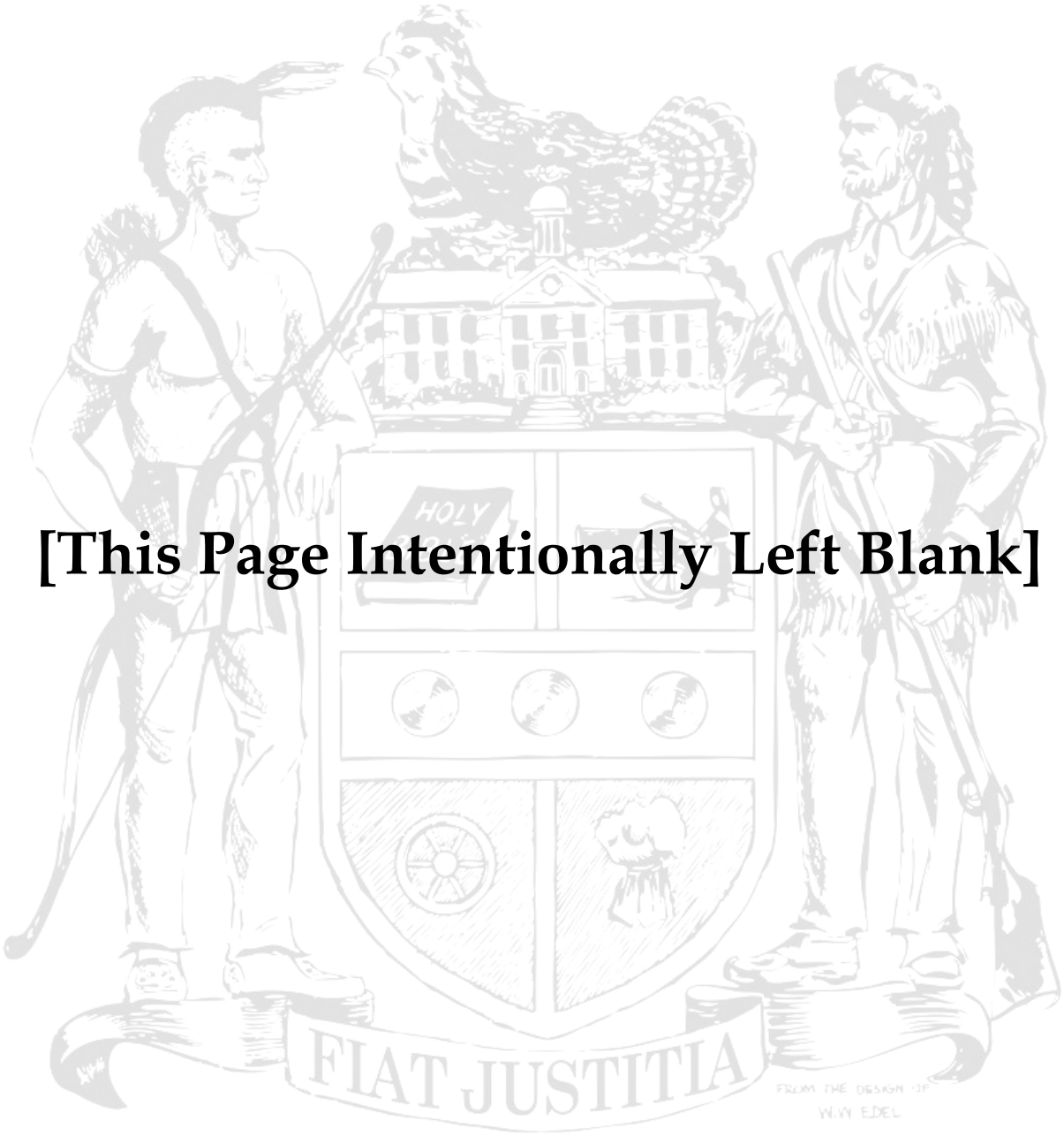
CONCLUSION

Carlisle is taking action and identifying the areas of most concern in order to be fiscally responsible. In addition, cash reserves are at reasonable levels and both defined benefit pension plans are more than 95% funded. Additionally, the Borough has adequate debt capacity available with which to fund needed capital improvements.

However, the Borough has several issues which could significantly impact operations in the future: an sewer system inflow and infiltration problem that could cost taxpayers over $30

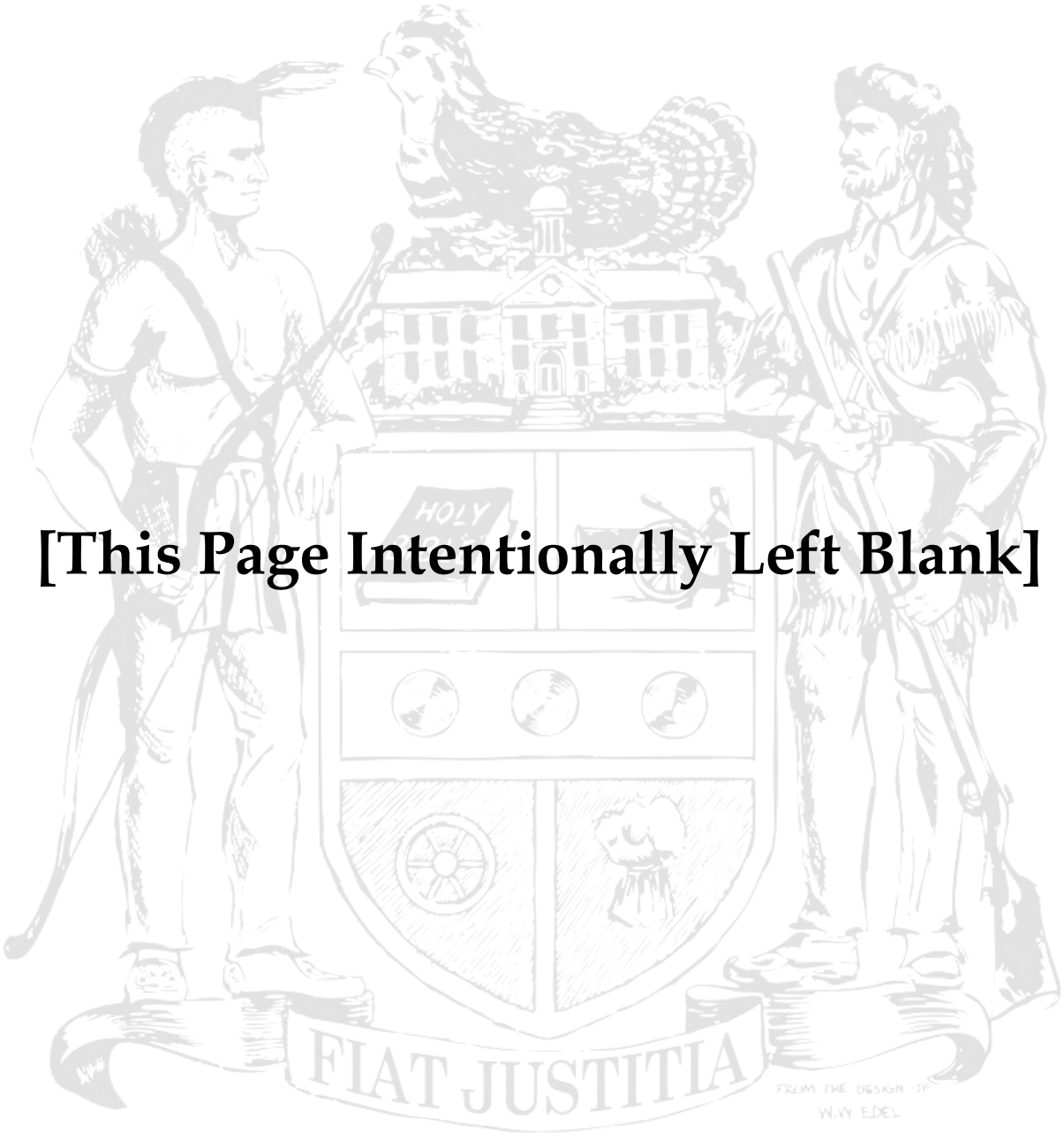
million to correct; an urban redevelopment plan that will add $20 million in capital expenditures; a water system review that will add millions of dollars to the community's capital improvement plan; added stormwater regulations which will require a strong financial commitment; and aging infrastructure in non-water and non-sewer assets.

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



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GOALS & POLICIES



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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 2020 and 2021.

Budget & Finance Committee

- **Shared Services**
  - Explore opportunities for shared services, especially those services authorized by the Intergovernmental Cooperation Act.
- **Revenue**
  - Diversify revenues. Explore other PA Boroughs and municipalities with goal of keeping taxes as low as possible while still adding community benefits.
  - Evaluate policies and operations, analyze cost structure, assess revenue options, and explore shared services for solid waste fund to keep trash bag rates flat.
- **Outside Agency**
  - Create new process developed by staff that opens to all residents / businesses / groups within the Borough with overall mission to benefit and enhance Carlisle.
- **Transparency**
  - Expand public understanding of the price of government linking to the cost of services and citizens' expectations, needs, and ability to pay.
- **Purchasing**
  - Add anti-discrimination language to contracting process; research and consider adding "responsible contractor" language to bid specifications.
- **Budget**
  - Analyze reforms to mitigate expected budgetary challenges.
  - Implement strategies to reduce the Borough's General Fund "Debt Capacity".
  - Implement strategies to reduce operating expenditures over operating revenues.
  - Understand weaknesses and strengths of current financial structure to determine how to move forward in responsible way.
- **Service Delivery**
  - Develop a strategy for service delivery in the 21st Century that involves among other things an e-commerce plan performance measures and offering added value to our customers.

Economic Development

- **Revitalization Initiatives**
  - Work with local academic institutions to prepare a survey of what students need for them to stay in Borough/Carlisle Region.
  - Develop Borough-wide economic strategic plan that looks beyond just the C1 zone.
- **Zoning Reforms**
  - Analyze zoning reforms that may encourage economic development, sustainability, and building repurposing or renovations.
- **Downtown Revitalization Initiatives**
  - Transform the Square from an underutilized public space to a vibrant pedestrian-centered space through low-cost creative place making; rotate a pop-up, grab-and-go stand that rotates operation by downtown properties; utilize alcohol ordinance for rotating beer gardens.
  - Ensure that the economic vitality of the downtown is sustained through advanced collaborative and advocacy efforts by the DCA within the C-1 area.
  - Create working group with downtown stakeholders to chart master plan in 2020 for public art within the Borough. Inventory potential sites for murals and crosswalk paintings for summer / fall of 2020.
  - Promote sustainability in downtown by adding bike racks and recycling containers in select locations.
- **Carlisle Urban Redevelopment Plan**
  - Continue public communication strategy for transportation improvements/disruptions.

Public Works

- **Infrastructure**
  - Continue to advance infrastructure work and dedicate funding to tackle the issues of the Borough's aging systems.
- **Road Diet Check-up**
  - Determine appropriate time schedule and funding sources for reversing circulation at alleys around Square and extending turning lanes at Square. Meet and collaborate with community stakeholders and PennDOT on appropriate community outreach.
  - Continue to repair pedestrian cross signals and consider the hiring of an engineering firm to perform the road diet checkup.
  - Explore eliminating three to six parking spaces on East Pomfret Street as well as reviewing congestion issues occurring on South Street.
- **Public Education**
  - Collaborate with School District to involve schoolchildren so they can be educated about the importance of Borough infrastructure.

Public Safety

- **Volunteerism**
  - Continue working group discussions consisting of area municipal representatives and fire companies to continue evaluating regionalization of fire service.
  - Explore ways to create incentives to increase and retain volunteer firefighters.
- **Policy**
  - Achieve 2020 PLEAC Reaccreditation.
- **Personnel**
  - All supervisors attend advanced leadership training course; review and continue department supervisory training.
- **Transparency**
  - Achieve 75% customer satisfaction rating.
- **Public Education**
  - Continue fire safety education to citizens and emergency services.
  - Youth involvement in emergency services. Potentially develop a youth commission that could promote volunteerism and involvement in the fire department, emergency services, etc.

Parks and Recreation

- **Recreational Opportunities**
  - Provide pedestrian-friendly options for residents to access recreational options, food markets, and entertainment, especially in northern residential-zoned areas
  - Evaluate possibility of including a skate park in the linear stormwater park plans.
- **Finance**
  - Use effective and innovative funding methods to build, maintain, operate and promote parks and recreation programming.
- **Land Use Planning**
  - Consider marketing the upper story of the community center as a co-working space.
- **Transparency**
  - Engage residents in planning, stewardship, and programming of park and recreation resources and provide effective community outreach and marketing to increase public awareness and support of recreational services.
- **Sustainability/Renewable Energy**
  - Incorporate features and amenities into parks that fit local context and interest, contribute to environmental sustainability, and are accessible, safe and easy to maintain long-term.

Employee Relations and Citizen Participation

- **Personnel**
  - Address and update personnel policies to fit current industry standards. Examples include: social media and cell phone usage policies.
  - Promote a culture of service, pride, integrity, responsibility, innovation and teamwork.
  - Evaluate Medical Insurance options including options for plan design changes.
- **Compensation Plan**
  - Review and update Borough's Compensation Plan.
- **Transparency**
  - Provide additional documentation on agenda topics in advance of Council meetings to encourage more community dialogue.
  - Live stream Council workshops and meetings.
  - Citizen Survey w/focus on obtaining feedback on issues like use of trash bag system, improvements to Borough Services, general feelings about direction of Borough.
  - Hold public meetings in different locations, schedule Public Hearings in advance.
  - Improve online portal of information access for residents and Council. Consider an alternative to Dropbox for meeting information that would allow public access to certain documents on the agenda.
- **Internal Communication Structure**
  - Clearly define an internal communication structure.

Sustainability and Community Planning

- **Sustainable/Renewable Energy**
  - Develop meaningful, implementable and measurable Climate Action Plan that commits to meaningful and measurable GHG emission reductions.
  - Incorporate climate action planning as part of the Borough's Comprehensive Plan.
  - Prepare for Autonomous vehicles by reviewing and updating Borough roads and maps and making data available on the cloud.
  - Decrease municipal trash processed at landfill.
  - Incorporate development and implementation of a renewable energy system at Wastewater Treatment Plant to help power the plant and offset carbon-based energy use elsewhere in Borough.
  - Explore ways to add sustainable energy options in the Borough. For example, charging stations for electric vehicles and work toward goal of 50% of hybridization of police fleet.
  - Complete greenhouse gas inventory and internal action plan.
  - Join ICLEI to access inventory resources.

- Develop strategies and establish education program to reduce the amount of disposable waste that is either buried in landfills or is incinerated through recycling and re-use.

- **Land Use/Planning**
  - Evaluate options to adjust or remove mandatory minimum parking requirements that would assist in mitigation of stormwater runoff and lessen development costs.
  - Advance projects that enhance Borough's identity such as enhanced and upgraded amenities like wayfinding signage, showcase art, culture, and history.
  - Review codes and zoning to maintain charm and character of our neighborhoods and preserve historic areas and bldgs.
- **Housing Inventory Standards**
  - Advance the Borough's rental ordinance.
  - Continue to work with the RACC to help identify bubble properties and neighborhoods. Use HOME program to remediate key projects to "preserve, protect, and grow" the community.
- **Combatting Homelessness**
  - Consider developing creative solutions for the Borough to provide support to the homeless community and the organizations supporting the homeless community.
- **Improving Revenue Sources**
  - Continue investigating zoning/overlay items such as lot regulations (bldg. height, etc.) that could advance redevelopment of existing buildings while still maintaining the town's historic charm.

COMPREHENSIVE PLAN

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



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

In addition to guiding administrative, operational, and planning policies on these topics, the Plan recommended several Action Items, which subject to Borough Council direction and

resources should be pursued over the next 10 to 15 years to fulfill both the long-term development and preservation for Carlisle.

The Comprehensive Plan addresses goals and objectives summarized below.

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

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

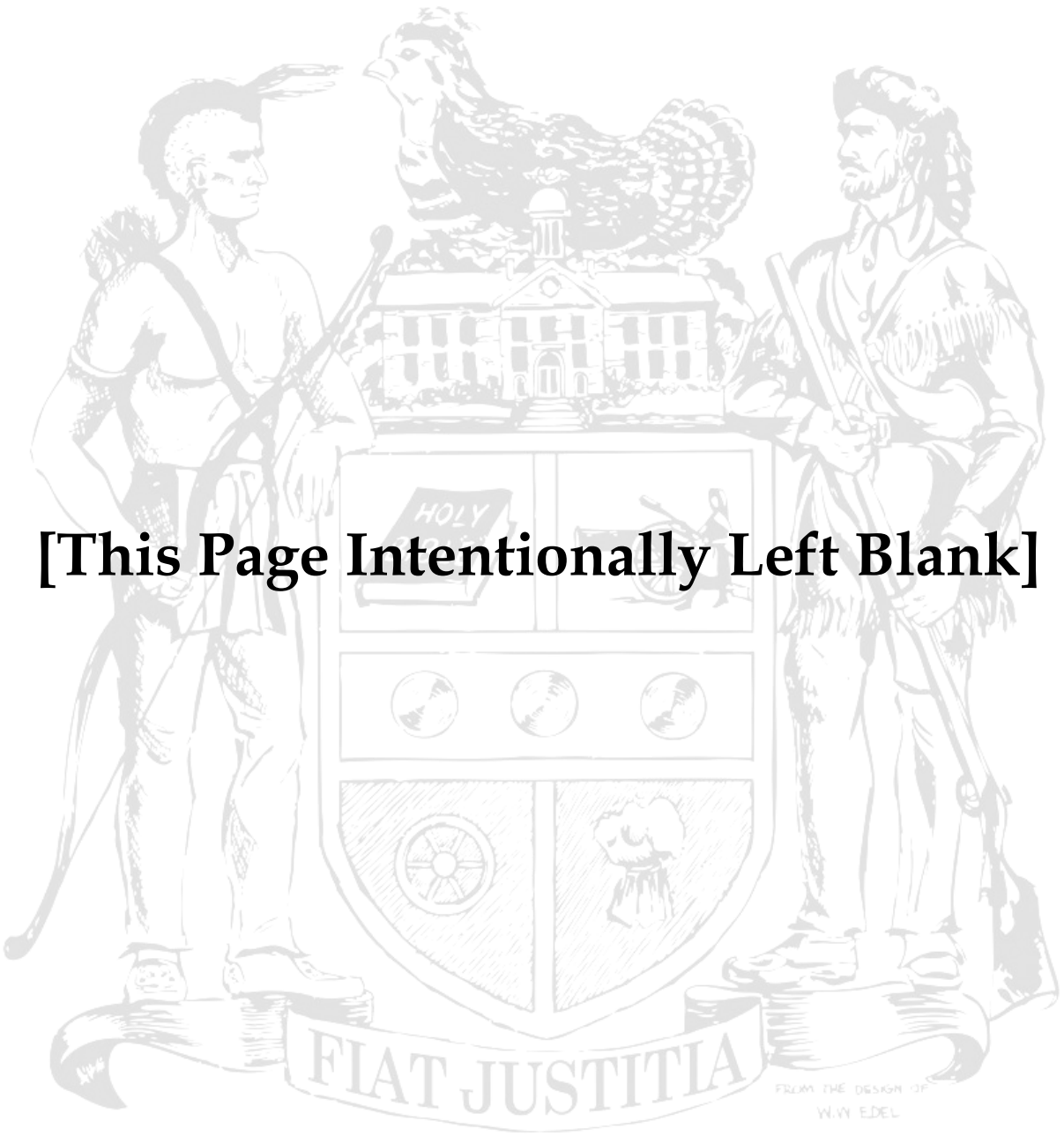
- **Goal: Historic Preservation**
  - ***Objectives***
    - Encourage appropriate reuse and historic rehabilitation of older buildings, as well as new construction that is consistent with historic surroundings.

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

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

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





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Fiscal Policies

OVERVIEW

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

Recommended Financial Planning Policies	
Balanced Budget:	▪ Defines balanced operating budget ▪ Encourages commitment to balanced budget in normal circumstances ▪ Provides for disclosure when deviation from balanced operating budget is planned or when it occurs
Long-Range Planning:	▪ Process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment practices, programs and assumptions
Asset Inventory:	▪ Assess condition of all major capital assets ▪ Used to plan for ongoing financial commitments required to maximize the public's benefit
Recommended Revenue Policies	
Revenue Diversification:	▪ Encourages diversity of revenue sources in order to improve the ability to handle fluctuations in individual sources
Fees and Charges:	▪ Identifies manner in which fees and charges are set and to the extent to which they cover the cost of the service provided
One-time Revenues:	▪ Discourages use of one-time revenues for ongoing expenditures
Unpredictable Revenues:	▪ Provides guidelines on collection and use of major revenue considered unpredictable
Recommended Expenditure Policies	
Debt Capacity, Issuance, and Management:	▪ Specifies appropriate uses for debt ▪ Identifies maximum amount of debt and debt service that should be outstanding at any time
Reserve Accounts:	▪ Maintain prudent level of financial resources to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures
Operating / Capital Expenditure Accountability:	▪ Compare actual expenditures to budget periodically ▪ Decide on actions to bring budget into balance, if necessary

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

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

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

FINANCIAL PLANNING POLICY

The financial planning policies of the Borough are as follows:

- **Balanced Operating Budget:** The Borough must adopt a balanced operating budget with estimated revenue equal to appropriated expenditures for all funds. (§503 of the Home Rule Charter (the "Charter") and §27-3 of the Carlisle Code of Ordinances (the "Carlisle Code")). The Borough's 2021 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 2021 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 accounting manager participate in all budget meetings. Additionally, the department consolidates all budget information into the Borough Manager's proposed budget for presentation to Borough Council and the public.
- The Borough Manager, the Borough's chief administrative officer, oversees and is involved in the entire budget process.
- Borough Council (working as individual Borough Councilors, through committees, and collectively as the governing body) has the ultimate decision-making authority over how all taxpayer and ratepayer funds are appropriated.

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

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

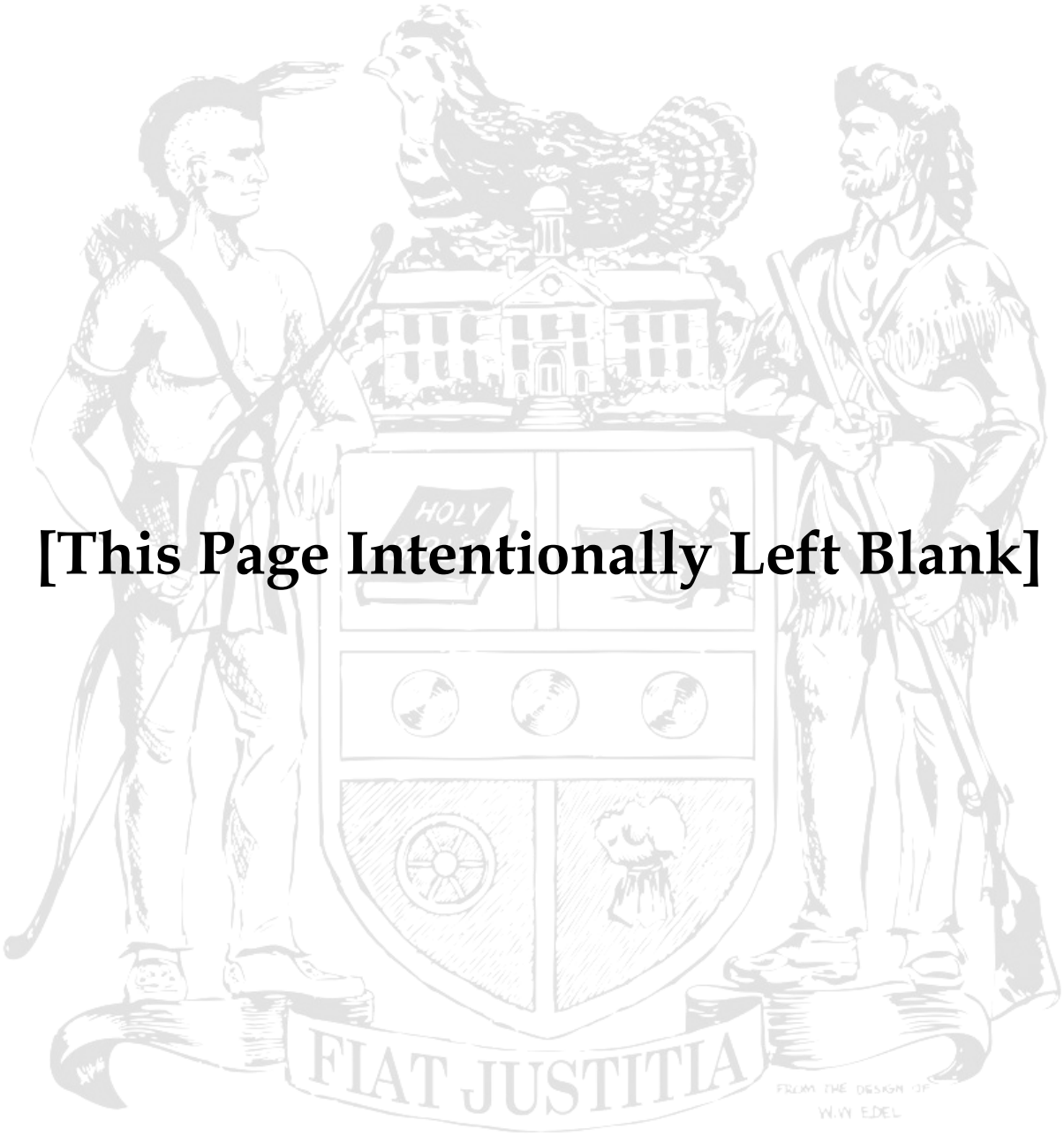
In early October, the department of finance begins estimating revenue for the remainder of the current year and for the following year. Historical information, trends analysis, and current activities are the most common tools used to develop revenue estimates.

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

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

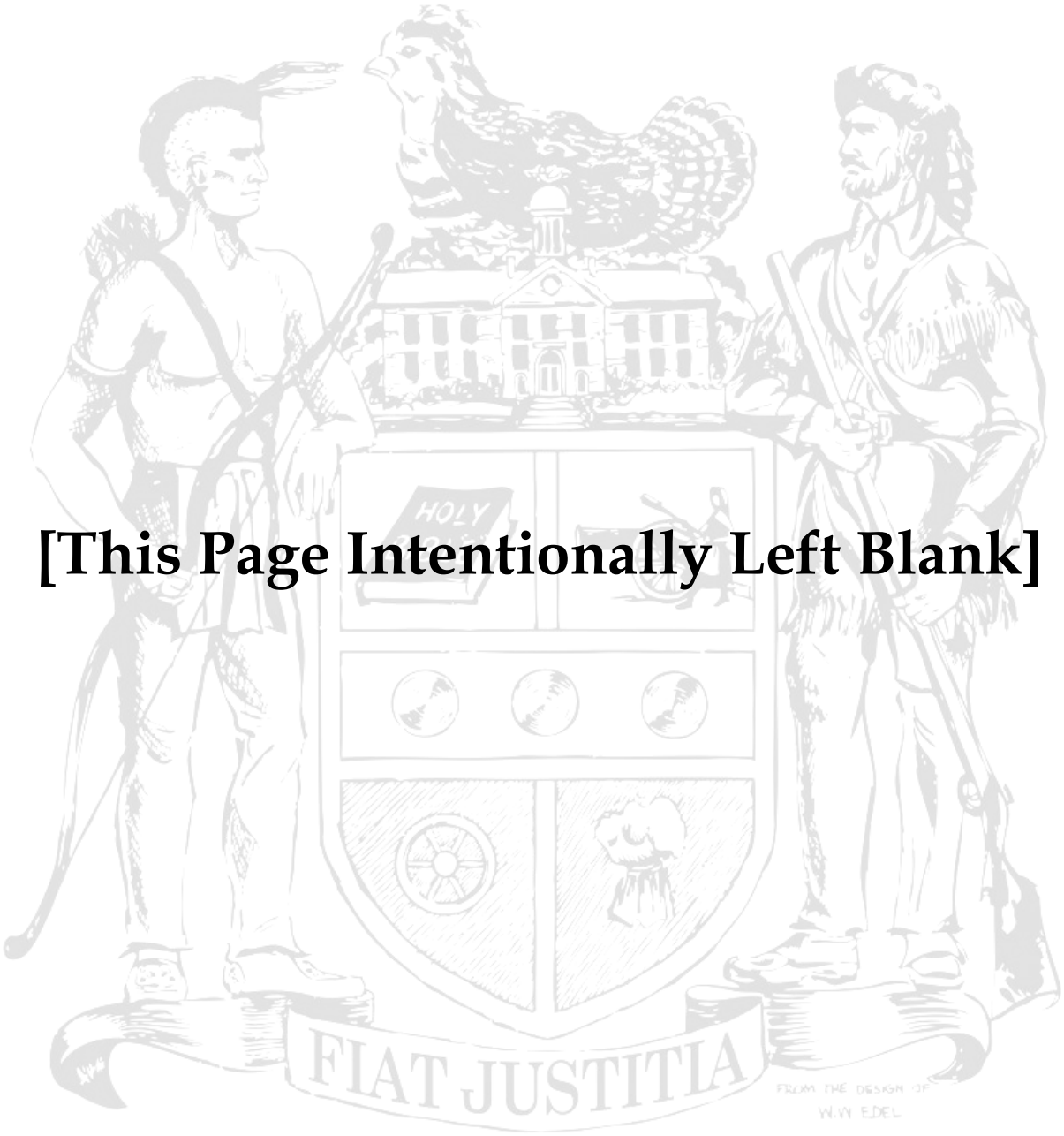
Budget Calendar

Table 1. Budget Calendar	
Date	**Description**
7/6	Budget Instructions Distributed
8/14	Capital Improvement Project Forms Due
8/17	2021 Budgets and 2020 Projections Completed in Accounting System
8/31	Outside Agency Packets Mailed
8/17-9/25	Department Operating & Capital Budget Review Meetings
9/11	Schedule Outside Agency Hearings for October Council Meeting
9/11	Department Descriptive Information Due to Finance
9/28-10/5	Budget Analysis and Preparation
9/28	Salary & Benefit Calculations Completed
10/5	Revenue Estimates Completed
9/30	Outside Agency Hearings
10/9	Fund Balance Estimates Completed
10/9	Tax Rate/Fee Increases Decisions Finalized
10/20	Meeting with IMA Townships
10/9-10/23	Final Analysis & Review
10/21-10/23	Senior Staff Budget Review
10/23-10/30	Borough Manager's Budget Message Completed
11/2	Budget Books to Borough Council
11/17	Budget Public Hearing Advertised
11/17-11/19	Council Budget Hearings
11/17-12/10	Public Review of Budget
12/10	Budget Hearing; Council Budget, CIP Resolutions, & Tax/Fee Ordinances Adopted



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FINANCIAL SUMMARIES



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Fund Descriptions & Structure

OVERVIEW

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

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

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

Proprietary funds use the modified accrual basis of accounting for budgeting purposes. This is different from the basis of accounting used for the CAFR, which is the full accrual basis of accounting. Reporting of debt payments, debt proceeds, and capital expenditures are the only differences between the two methods. Debt service is recorded as payments are due in the budget. The full accrual basis of accounting reduces the liability as debt service payments are made. For budget purposes in the proprietary funds, debt proceeds are shown as revenue, instead of increases to a liability as is done on the accrual basis. Capital expenditures are recognized as expenditures in the year acquired for the budget. Under the full accrual basis of accounting used for the 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 the full accrual basis of accounting. However, debt service, compensated absences, and claims and judgment expenditures are recorded only when payment is due.

The following table below provides an overview of the Borough's budgetary fund structure. All of the funds listed below are included in the Borough's audited financial statements however not all funds are actively budgeted.

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
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.

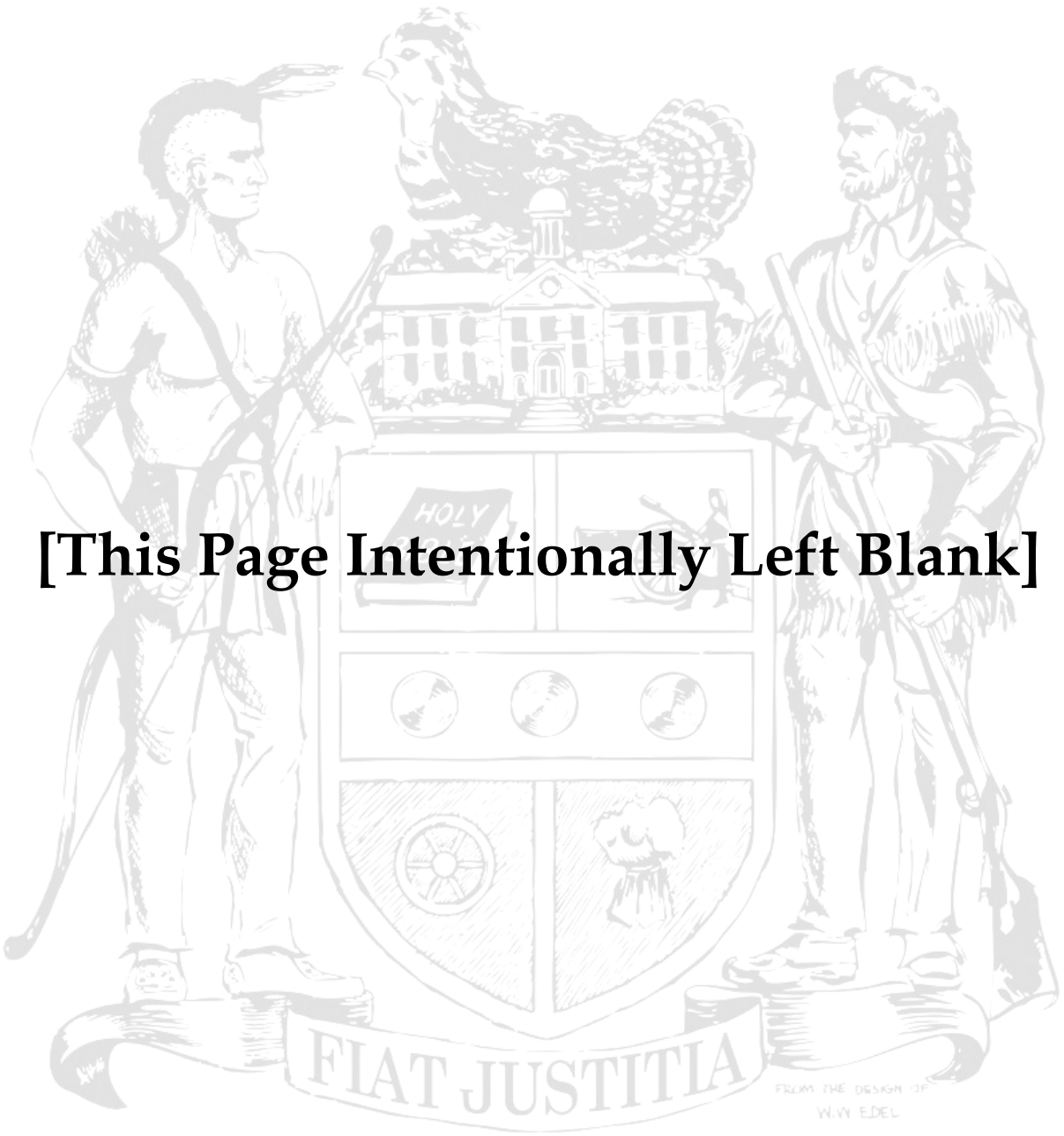
- **Parking –** The Parking Fund is used to account for the financing of services to the general public related to regulation and control of vehicle parking in a garage, various parking lots, and parking meters throughout the Borough.

- **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.

- **Other Non-Major Funds –** Those funds not detailed here but shown in Table 2 are unbudgeted and often have activity that is insignificant (e.g. interest) to any given budget year and is not shown in detail in this budget document.

FINANCIAL SUMMARIES

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



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Consolidated Budget Summary

OVERVIEW

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

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

- a description of the fund
- highlights for the 2021 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 2021.

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 2021 budget, the Borough uses December 31, 2019 as a starting point. Staff then adds projections for 2020 to develop estimated December 31, 2020 fund balances. Those balances are then used to estimate fund balances at December 31, 2021. 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
12/31/19 Unassigned Fund Balance	$ 8,988,301	$ 6,455,699	$ 578,830	$ 10,589,552	$ 497,280	$ 1,478,373
Projected 2020 Revenues	12,031,638	4,132,036	1,744,583	6,372,446	1,265,418	398,036
Projected 2020 Expenses	(12,460,345)	(3,847,218)	(1,233,199)	(5,982,731)	(1,356,910)	(543,804)
Projected 2020 Net Activity	(428,707)	284,818	511,384	389,715	(91,492)	(145,768)
Projected 12/31/20 Fund Balance	$ 8,559,594	$ 6,740,517	$1,090,214	$ 10,979,267	$ 405,788	$ 1,332,605
Budget 2021 Revenues	12,715,380	4,724,307	1,971,810	6,624,000	1,292,777	726,136
Budget 2021 Expenses	(13,345,493)	(5,300,991)	(1,822,699)	(6,035,338)	(1,380,371)	(847,778)
Budget 2021 Net Activity	(630,113)	(576,684)	149,111	588,662	(87,594)	(121,642)
Projected 12/31/21 Fund Balance	**$ 7,929,481**	**$ 6,163,833**	**$1,239,325**	**$ 11,567,929**	**$ 318,194**	**$ 1,210,963**
% Increase or Decrease Vs '20 Projections	-7.36%	-8.56%	13.68%	5.36%	-21.59%	-9.13%
Projected 12/31/21 unassigned fund balance as % of annual operating expenses (based on '21 Budget)	59.42%	147.90%	79.85%	202.32%	23.05%	191.88%

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 2021 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
12/31/19 Available Reserves	$ 6,809,737	$ 5,480,811	$ 168,764	$ 7,651,113	$ 402,818	$ 1,276,516
Projected 2020 Revenues	12,031,638	4,132,036	1,744,583	6,372,446	1,265,418	398,036
Projected 2020 Expenses	(12,460,345)	(3,847,218)	(1,233,199)	(5,982,731)	(1,356,910)	(543,804)
Projected 2020 Net Activity	(428,707)	284,818	511,384	389,715	(91,492)	(145,768)
Projected 12/31/20 Fund Balance	$ 6,381,030	$ 5,765,629	$ 680,148	$ 8,040,828	$ 311,326	$ 1,130,748
Budget 2021 Revenues	12,715,380	4,724,307	1,971,810	6,624,000	1,292,777	726,136
Budget 2021 Expenses	(13,345,493)	(5,300,991)	(1,822,699)	(6,035,338)	(1,380,371)	(847,778)
Budget 2021 Net Activity	(630,113)	(576,684)	149,111	588,662	(87,594)	(121,642)
Projected 12/31/21 Fund Balance	**$ 5,750,917**	**$ 5,188,945**	**$ 829,259**	**$ 8,629,490**	**$ 223,732**	**$ 1,009,106**
% Increase or Decrease Vs '20 Projections	-9.87%	-10.00%	21.92%	7.32%	-28.14%	-10.76%
Projected 12/31/21 reserves as % of annual operating expenses (based on '21 Budget)	43.09%	124.51%	53.43%	174.28%	16.21%	159.89%

Fund Balance Change Analysis

In 2021, the Water, Stormwater, Solid Waste, and Parking Funds exceeded a 10% change in projected fund balances. The primary reason for these changes are detailed as follows:

Water Fund: The Water Fund anticipates a use of fund balance in 2021. The Borough has begun utilizing available fund balance reserves as pay-as-you-go financing to help reduce the amount of debt outstanding in this fund. As such, the $576,684 usage shown here is completely allocated to capital project needs.

Stormwater Fund: The Stormwater Fund, established in 2019, has significant capital needs that have not materialized as scheduled due to available Borough resources. This includes staffing limitations as well the impact of COVID-19 pandemic. The Budget Fund Balance Projections show that we will be at 54.63% reserves as a percent of operating expenses, which will be utilized as a pay-as-you-go financing for the anticipated capital projects planned for the Borough's aging stormwater infrastructure going forward.

Solid Waste Fund: In 2021, the Solid Waste fund will continue to be impacted by the large price increase on the treatment and management of Solid Waste and Recycling. In recent years, the recycling market has become more expense resulting in pass through costs to the Borough and its residents. As a result, the price per bag to residents increased from $3.75 to $5.85 to reflect the increase in costs. The current price of $5.85 is not sufficient to cover the cost of the Solid Waste operations and a calculated decision was made to utilize available fund balances to offset the current price increase. Part of the decision to utilize fund balance relates to the fact that the true need for fund balance is minimal as there are very little need for emergency funds available. The fund balance was established to allow for unexpected market changes and to allow for a smoothing in price changes. It is anticipated that additional increases or adjustments to services will be needed in the coming years to combat the use of fund balance.

Parking Fund: In 2021 the Parking fund will utilize fund balance to pay for it's capital needs. The Parking fund has a large surplus over Borough Councils goal reserves of 50%. As such in lieu of a price increase to offset fund balance use a calculated decision was made to draw down on available fund balance to pay for capital projects.

FINANCIAL SUMMARIES

Table 5.

Consolidated Budget Summary

Fund	Name	Sources	Uses	Difference
01	General Fund	13,345,493	13,345,493	-
06	Water Fund	9,702,241	9,702,241	-
07	Stormwater Fund	2,552,560	2,403,449	149,111
08	Sewer Fund	9,016,115	8,427,453	588,662
09	Solid Waste Fund	1,380,371	1,380,371	-
18	Capital Projects Fund	12,948,097	12,948,097	-
32	Parking Fund	947,778	947,778	-
35	Highway Aid Fund	660,000	660,000	-
	Total	50,552,655	49,814,882	

Table 6.

Revenue & Expenditures by Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Revenue							
General Fund	12,791,498	15,068,280	18,807,060	12,920,947	13,130,575	13,351,824	13,345,493
Capital Projects	-	-	6,333,257	1,699,466	1,783,056	6,492,565	12,948,097
Highway Aid	428,384	506,083	536,274	582,484	603,912	650,000	660,000
Water	4,244,146	4,298,554	5,218,437	4,743,597	4,691,792	8,278,075	9,702,241
Stormwater	-	-	-	-	1,192,467	2,177,470	2,552,560
Sewer	5,915,568	6,285,265	7,081,957	7,233,899	9,018,261	11,731,418	9,016,115
Solid Waste	697,434	705,979	858,214	887,808	998,860	1,385,398	1,380,371
Parking	634,639	680,149	693,476	763,195	741,134	826,063	947,778
Total	24,711,669	27,544,310	39,528,675	28,831,396	32,160,057	44,892,813	50,552,655
Expenditures							
General	13,240,224	14,024,825	18,884,699	11,531,464	12,235,923	13,351,824	13,345,493
Capital Projects	-	-	3,886,679	2,818,348	1,678,365	6,492,565	12,948,097
Highway Aid	268,177	539,059	469,996	461,801	554,463	650,000	660,000
Water	3,133,331	3,316,874	3,453,963	3,411,158	3,133,601	8,278,075	9,702,241
Stormwater	-	-	-	-	578,845	1,827,320	2,403,449
Sewer	4,040,281	3,951,561	4,285,517	4,351,921	4,162,535	10,873,042	8,427,453
Solid Waste	682,444	720,909	711,181	766,424	820,189	1,385,398	1,380,371
Parking	415,593	416,725	462,635	374,508	408,964	826,063	947,778
Total	21,780,050	22,969,953	32,154,670	23,715,624	23,572,885	43,684,287	49,814,882

Table 7.

Revenue & Expenditures by Category

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Revenue							
Real Property Taxes	4,657,470	4,671,284	5,006,111	5,031,877	5,093,772	5,172,181	5,184,078
Other Local Taxes	3,172,276	2,949,528	3,182,191	3,186,455	3,401,855	3,158,700	3,225,200
Licenses & Permits	490,513	622,317	852,110	665,340	599,515	649,800	491,601
Fines & Forfeits	273,303	264,705	256,495	196,930	238,175	267,505	259,392
Interest and Rents	245,562	273,259	371,107	780,727	936,353	494,131	655,600
Intergovernmental	1,655,335	2,304,831	3,670,057	1,881,859	4,103,380	6,860,488	8,128,348
Charges for Services	10,513,652	11,020,233	11,461,505	12,172,755	12,631,433	14,569,685	14,138,279
Other Revenue	1,841,409	1,575,709	2,887,033	1,508,630	1,554,443	1,233,852	1,210,350
Transfers In	1,851,529	1,903,159	4,963,991	2,236,818	2,649,001	2,625,604	2,561,844
Bond Proceeds	10,620	1,959,285	6,878,075	1,170,005	952,130	4,688,773	9,934,265
Fund Balance	-	-	-	-	-	5,172,094	4,763,698
Total	24,711,669	27,544,310	39,528,675	28,831,396	32,160,057	44,892,813	50,552,655
Expenditures							
Salaries, Wages, & Benefits	10,627,456	10,714,798	11,080,724	11,162,654	11,466,647	12,256,250	12,360,778
Supplies, Services, & Utilities	6,311,419	6,887,889	5,764,488	5,801,291	6,050,290	7,551,780	7,667,909
Debt Service	1,696,014	1,666,499	5,961,240	1,535,886	1,457,207	3,918,238	9,995,293
Capital Expenditures	1,389,280	2,010,880	4,449,962	3,050,523	2,020,438	17,440,265	17,350,033
Transfers Out	1,755,881	1,689,887	4,898,256	2,165,270	2,578,303	2,517,754	2,440,869
Total	21,780,050	22,969,953	32,154,670	23,715,624	23,572,885	43,684,287	49,814,882

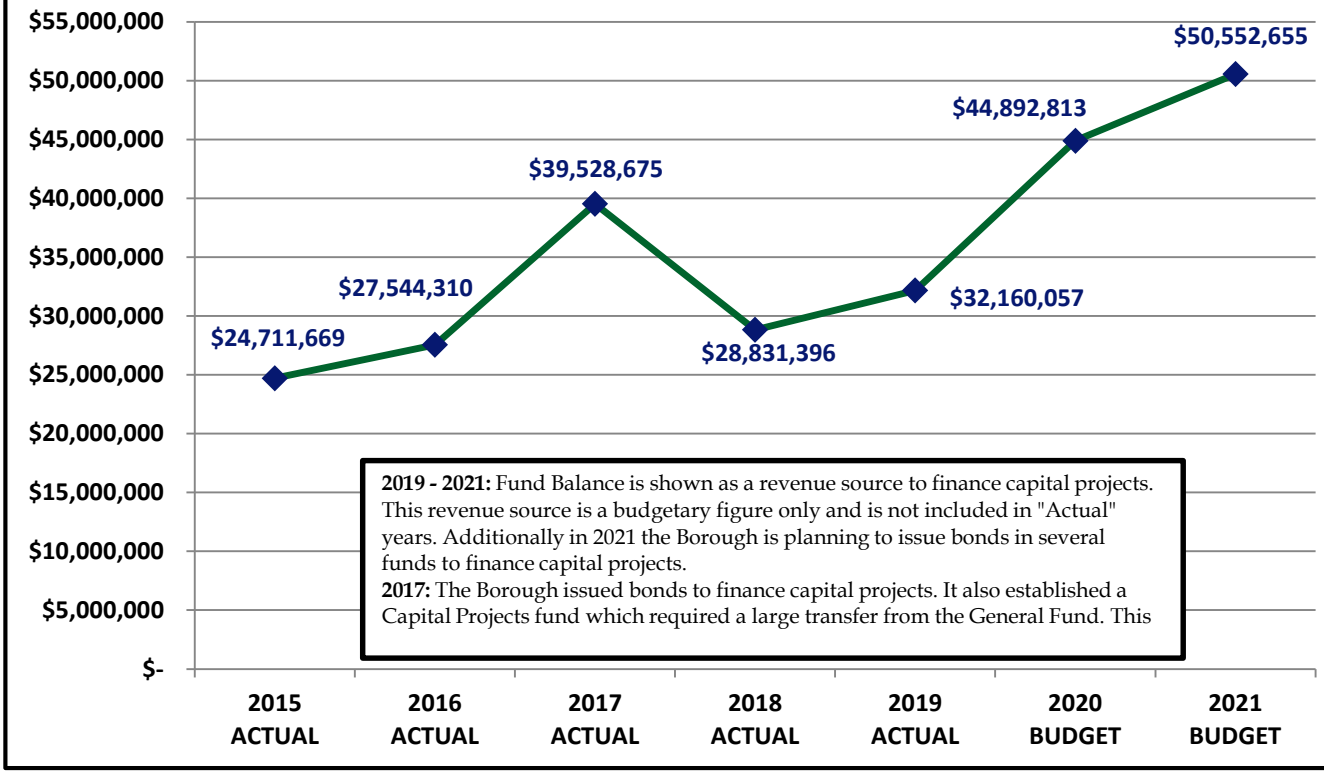
Table 8.

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	5,184,078	-	-	-	-	-	-	-	5,184,078
Other Local Taxes (Act 511)	3,225,200	-	-	-	-	-	-	-	3,225,200
Licenses & Permits	489,201	-	-	-	-	-	2,400	-	491,601
Fines & Forfeits	169,392	-	-	-	-	-	-	90,000	259,392
Interest & Rents	169,800	10,000	30,000	246,000	-	178,000	3,800	18,000	655,600
Intergovernmental	824,171	6,305,392	496,976	-	219,420	237,389	45,000	-	8,128,348
Charges for Services	250,300	-	-	4,183,019	1,741,720	6,121,760	1,224,250	617,230	14,138,279
Other Revenue	543,919	50,000	-	276,413	10,670	324,240	4,202	906	1,210,350
Transfers In	1,859,319	670,525	-	18,875	-	-	13,125	-	2,561,844
Bond Proceeds	-	5,000,000	-	2,198,789	580,750	2,154,726	-	-	9,934,265
Fund Balance	630,113	912,180	133,024	2,779,145	-	-	87,594	221,642	4,763,698
Total	13,345,493	12,948,097	660,000	9,702,241	2,552,560	9,016,115	1,380,371	947,778	50,552,655

Graph 1.

Total Revenue by Year



2019 - 2021: 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. Additionally in 2021 the Borough is planning to issue bonds in several funds to finance capital projects.
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

Chart 2.

Total Revenue by Fund

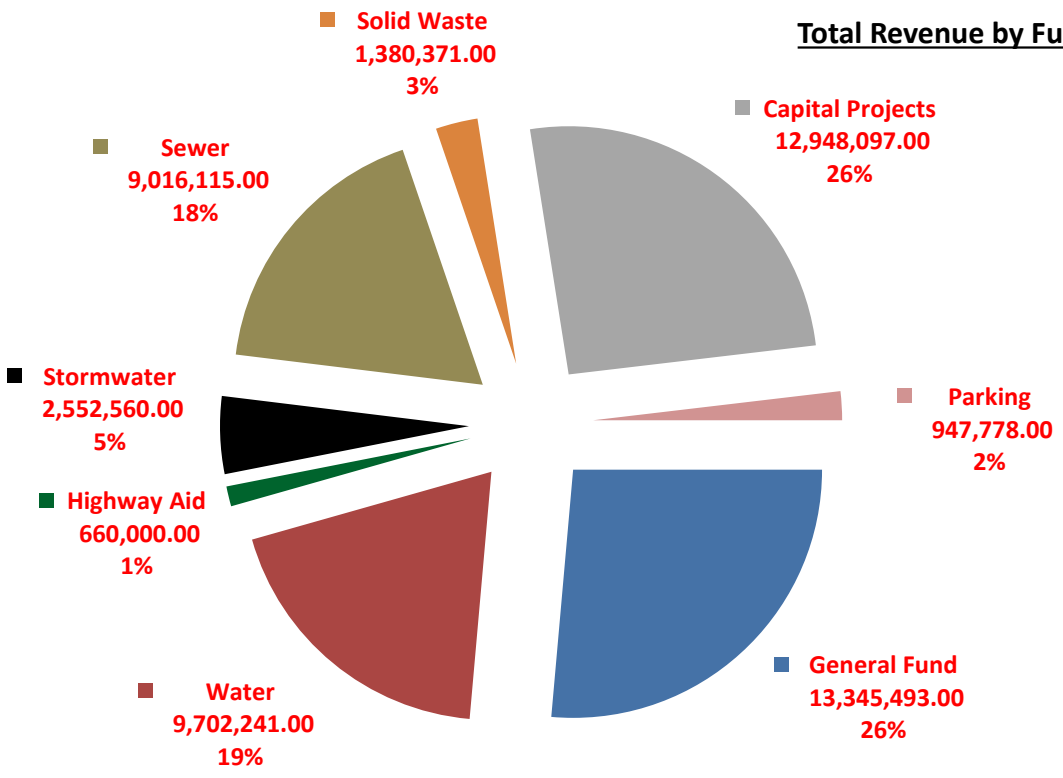


Chart 3.

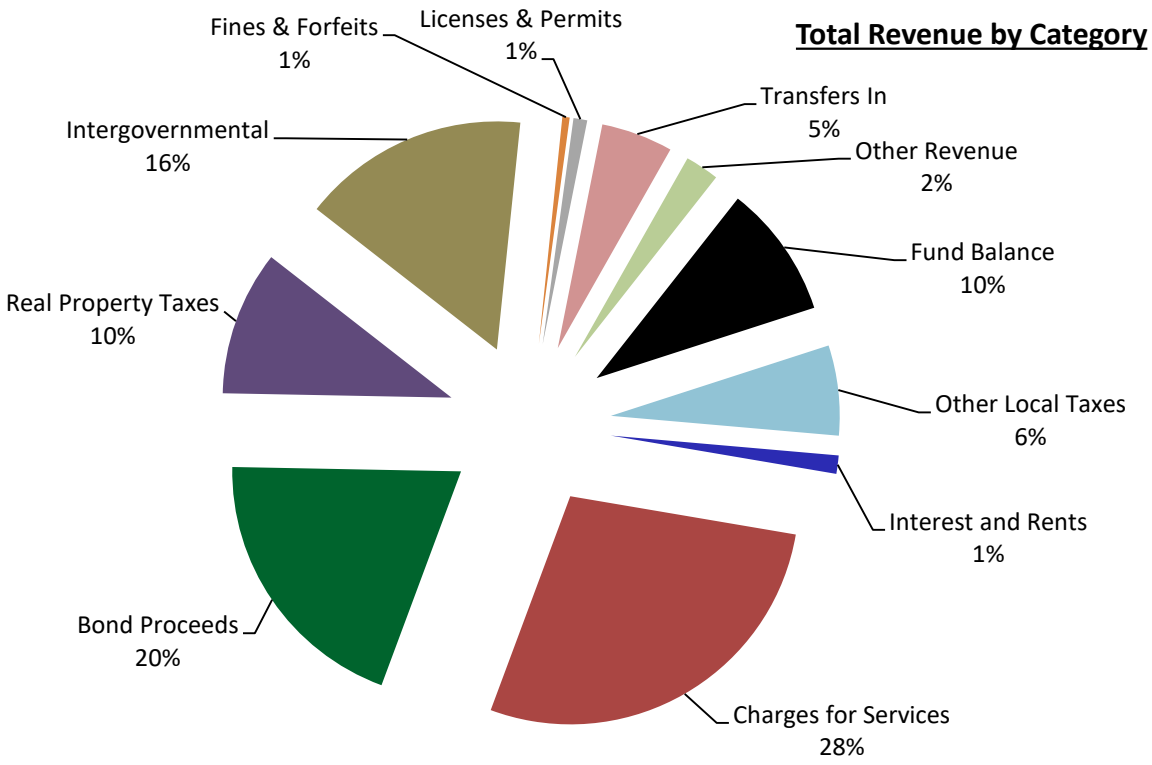


Table 9.

Expenditures by Department

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Administration	1,342,685	1,308,529	1,366,434	1,458,932	1,485,054	1,552,564	1,556,219
Finance	5,385,288	5,405,354	12,985,946	5,668,142	5,999,210	9,111,197	15,160,001
Fire	1,479,366	897,246	2,101,520	991,414	949,583	1,106,155	1,093,455
Police	4,173,315	4,001,423	4,186,049	4,203,044	4,266,275	4,667,994	4,915,657
Public Works	3,607,376	4,406,835	4,466,574	5,367,806	4,753,204	10,337,116	11,624,578
Parks and Recreation	1,051,027	2,088,104	1,889,158	1,080,709	1,262,866	1,359,375	1,195,650
Water Resources	4,740,993	4,862,462	5,158,989	4,945,577	4,856,693	15,549,886	14,269,322
Total	21,780,050	22,969,953	32,154,670	23,715,624	23,572,885	43,684,287	49,814,882

Chart 4.

Total Expenditures by Fund

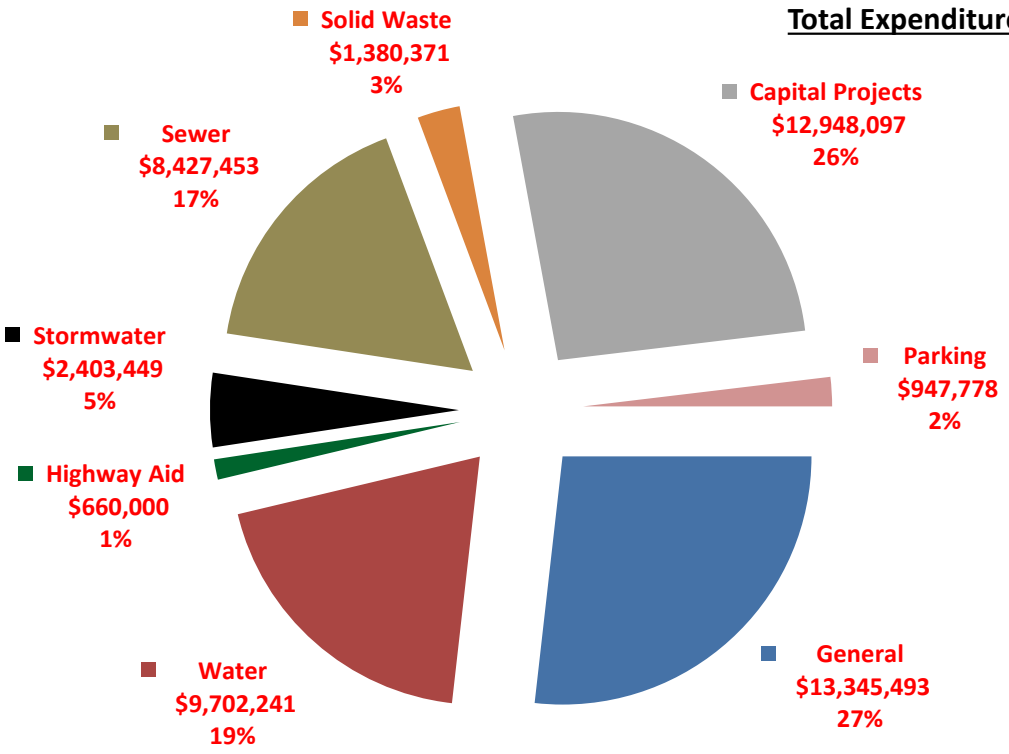


Table 10.

Expenditure Summary by Fund & Department

	General Fund (01)	Cap. Proj. Fund (18)	Highway Aid Fund (35)	Water Fund (06)	Stormwater Fund (07)	Sewer Fund (08)	Solid Waste Fund (09)	Parking Fund (32)	Total
1. Department of Administration									
400 Borough Council	133,125	-	-	-	-	-	-	-	133,125
401 Manager's Office	465,184	-	-	-	-	-	-	-	465,184
404 Legal Services	135,000	-	-	-	-	-	-	-	135,000
406 Personnel	149,899	-	-	-	-	-	-	-	149,899
407 Information Technology	248,305	15,750	-	-	-	-	-	-	264,055
467 Outside Agencies	4,200	-	-	-	-	-	-	113,800	118,000
486 Property & Casualty Insurance	119,090	-	-	45,345	-	123,936	-	2,585	290,956
Total	1,254,803	15,750	-	45,345	-	123,936	-	116,385	1,556,219
2. Department of Finance									
402 Finance Operations	508,226	-	-	-	-	-	-	-	508,226
402 Water Billing & Collection	-	-	-	215,277	-	-	-	-	215,277
402 Stormwater Billing & Collection	-	-	-	-	35,882	-	-	-	35,882
402 Sewer Billing & Collection	-	-	-	-	-	214,494	-	-	214,494
403 Tax Collection	133,050	-	-	-	-	-	-	-	133,050
445 Parking Operations	-	-	-	-	-	-	-	300,337	300,337
446 Parking Garage	-	-	-	-	-	-	-	320,937	320,937
472 Debt Service	719,227	5,670,525	-	1,364,132	365,000	1,712,004	7,447	156,958	9,995,293
481 Water Authority	-	-	-	8,850	-	-	-	-	8,850
481 Sewer Authority	-	-	-	-	-	15,200	-	-	15,200
488 Unallocated Employee Benefits	879,039	-	-	37,003	1,856	48,120	-	5,568	971,586
492 Transfers Out	670,525	-	-	574,230	564,823	561,105	22,593	47,593	2,440,869
Total	2,910,067	5,670,525	-	2,199,492	967,561	2,550,923	30,040	831,393	15,160,001
3. Fire Department									
411 Fire Department	1,093,455	-	-	-	-	-	-	-	1,093,455
Total	1,093,455	-	-	-	-	-	-	-	1,093,455
4. Police Department									
41A Police Administration	707,241	205,480	-	-	-	-	-	-	912,721
41I Police Investigation	512,445	-	-	-	-	-	-	-	512,445
41P Police Patrol	3,370,291	120,200	-	-	-	-	-	-	3,490,491
Total	4,589,977	325,680	-	-		-	-	-	4,915,657
5. Department of Public Works									
408 Public Works Administration	365,338	-	-	-	-	-	-	-	365,338
409 Borough Hall Maintenance	130,726	175,750	-	-	-	-	-	-	306,476
413 Code Enforcement	528,797	6,320,392	-	-	-	-	-	-	6,849,189
430 Public Works Field Operations	699,210	60,000	660,000	-	-	-	-	-	1,419,210
431 Street Cleaning	-	-	-	-	376,564	-	-	-	376,564
433 Traffic Control	312,455	265,000	-	-	-	-	-	-	577,455
434 Street Lighting	340,015	40,000	-	-	-	-	-	-	380,015
427 Solid Waste Collection & Disposal	-	-	-	-	-	-	1,350,331	-	1,350,331
Total	2,376,541	6,861,142	660,000	-	376,564	-	1,350,331	-	11,624,578
6. Department of Parks & Recreation									
451 Parks & Recreation Admin.	218,036	-	-	-	-	-	-	-	218,036
452 Recreation Services	217,185	-	-	-	-	-	-	-	217,185
453 Swimming Pool	152,975	35,000	-	-	-	-	-	-	187,975
454 Parks Maintenance	405,927	-	-	-	-	-	-	-	405,927
455 Shade Trees	17,000	-	-	-	-	-	-	-	17,000
458 Community Center	109,527	40,000	-	-	-	-	-	-	149,527
Total	1,120,650	75,000	-	-	-	-	-	-	1,195,650
7. Department of Water Resources									
425 Sewer Collection System	-	-	-	-	-	2,365,257	-	-	2,365,257
447 Stormwater Operations	-	-	-	-	1,059,324	-	-	-	1,059,324
449 Water Lines Maintenance	-	-	-	4,694,824	-	-	-	-	4,694,824
450 Water Meter Maintenance	-	-	-	37,750	-	-	-	-	37,750
44L Water Lab	-	-	-	170,937	-	-	-	-	170,937
44P Water Treatment Plant	-	-	-	2,553,893	-	-	-	-	2,553,893
42L Sewer Lab	-	-	-	-	-	640,726	-	-	640,726
42M Lift Stations	-	-	-	-	-	210,615	-	-	210,615
42P Wastewater Treatment Plant	-	-	-	-	-	1,626,247	-	-	1,626,247
42S Sludge Removal	-	-	-	-	-	909,749	-	-	909,749
Total	-	-	-	7,457,404	1,059,324	5,752,594	-	-	14,269,322
Total Expenditures	13,345,493	12,948,097	660,000	9,702,241	2,403,449	8,427,453	1,380,371	947,778	49,814,882

Chart 5.

Total Expenditures by Department

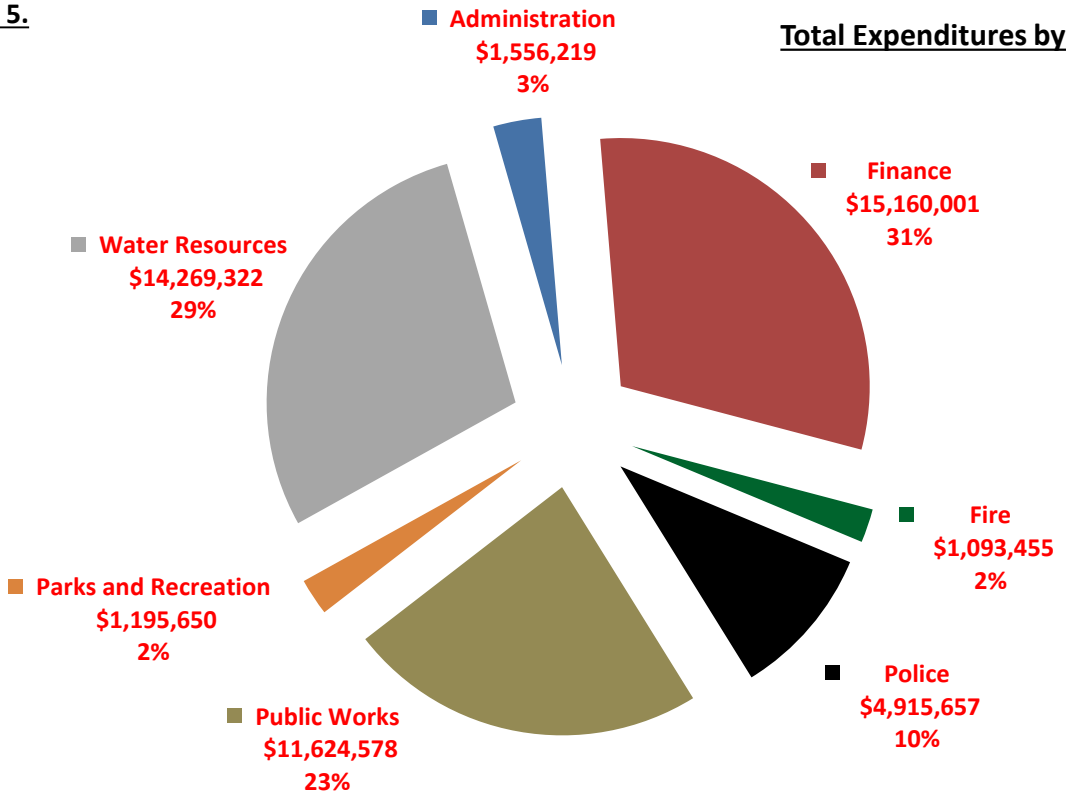
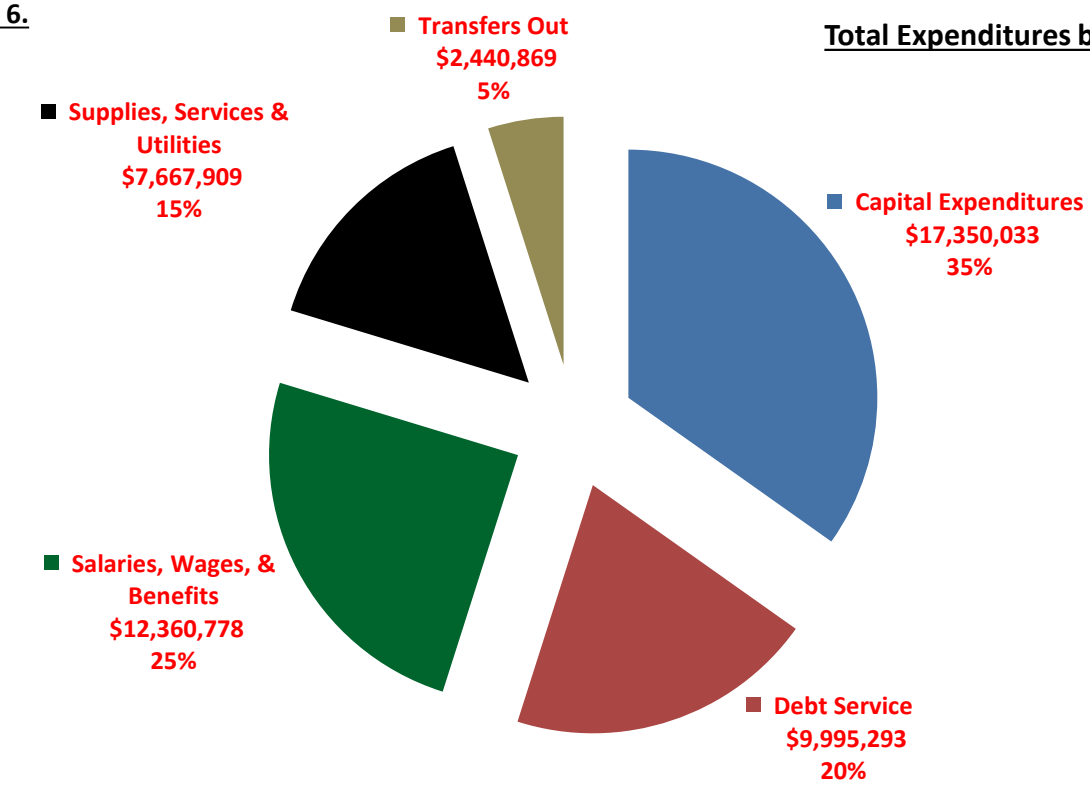
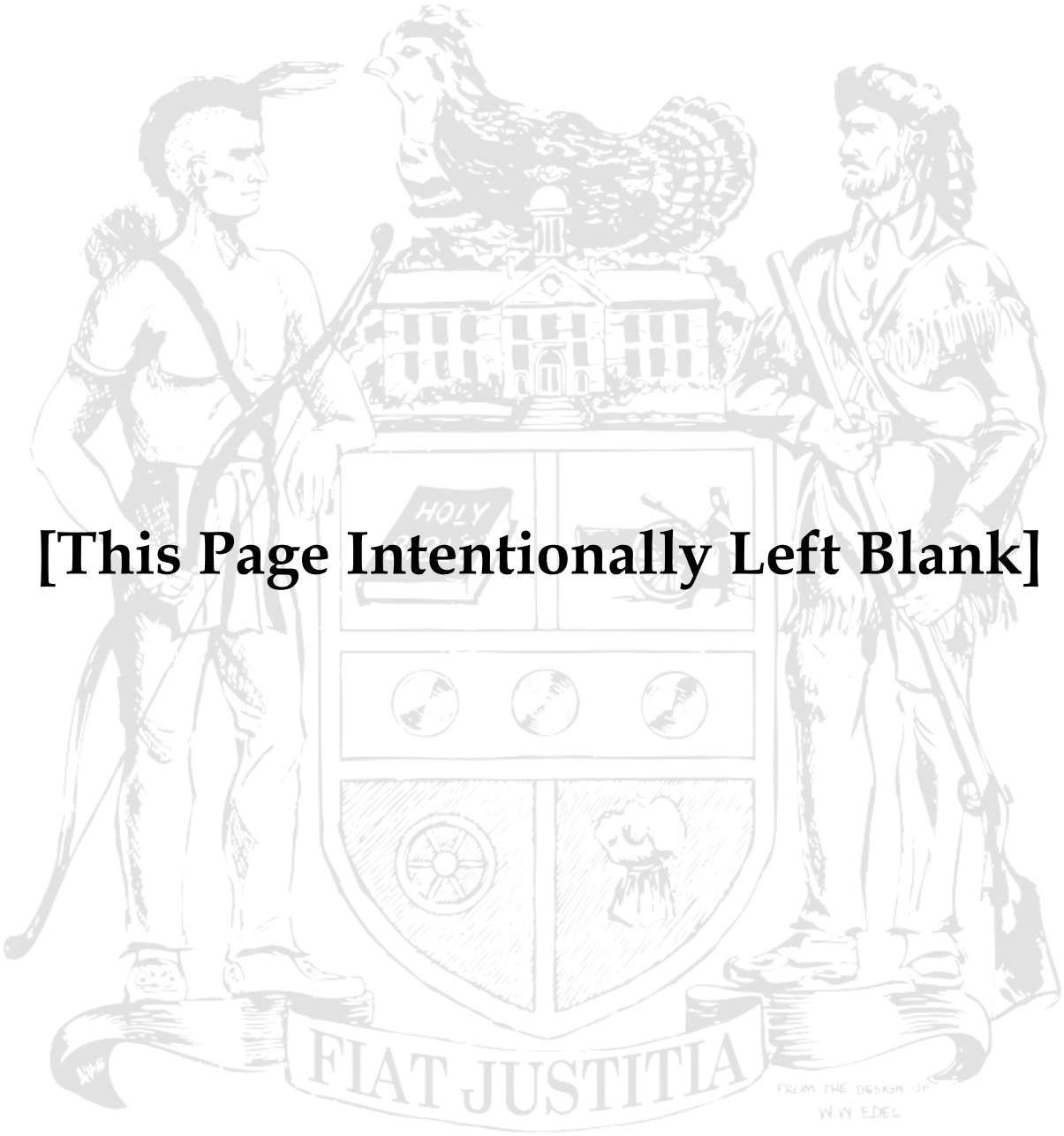


Chart 6.

Total Expenditures by Category





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General Fund Summary

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

FUND HIGHLIGHTS

- **Revenues:** The 2021 general fund budget anticipates that revenues will decrease by approximately .5% (net of transfers and fund balance) which can be attributed to the a slight decrease in Licenses and Permits, which are budgeted conservatively due to performance through the ongoing COVID-19 Pandemic.
- **Expenditures:** The 2021 general fund budget anticipates that expenditures will decrease by approximately .3% which is primarily attributed to delays in filling open positions, a strategy determined to combat the ongoing effects of the COVID-19 Pandemic.
- **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 2021 Budget. However, capital project needs not funded through debt issuances or grants are funded through General Fund Transfers.
- **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.

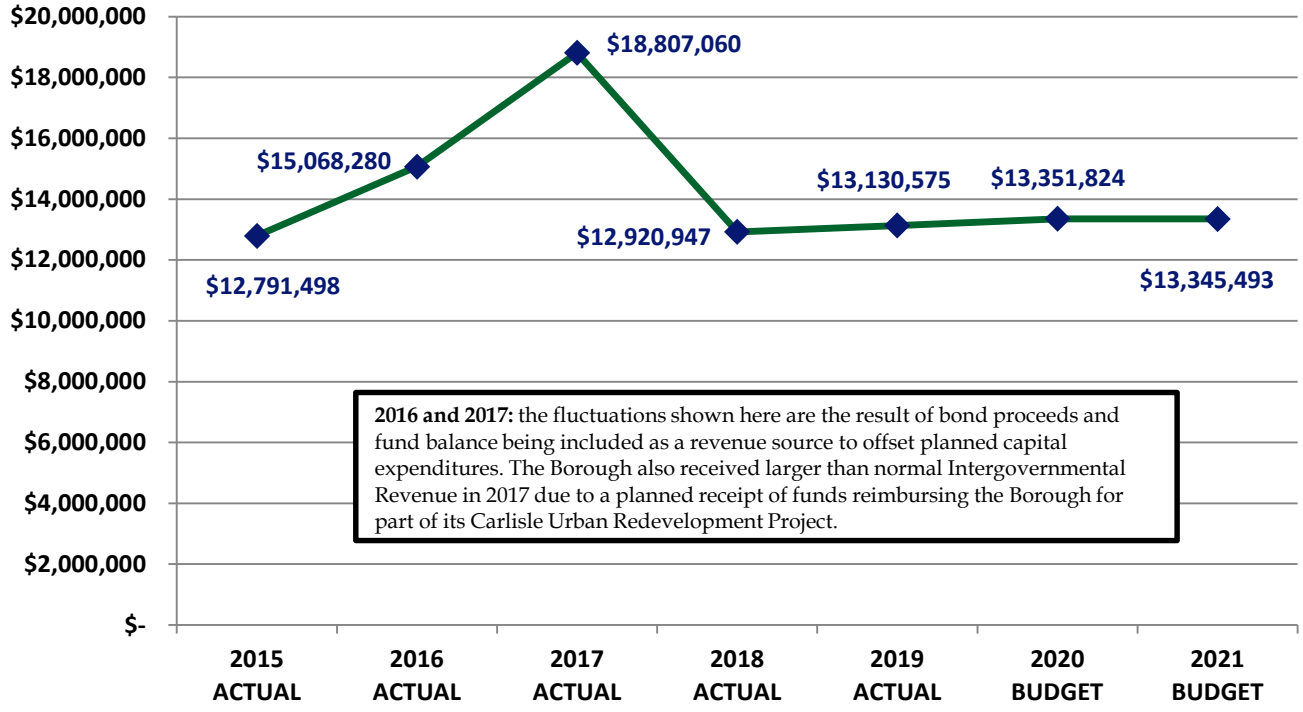
Table 11.

General Fund Revenue & Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Revenue							
Real Property Taxes	4,657,470	4,671,284	5,006,111	5,031,877	5,093,772	5,172,181	5,184,078
Other Local Taxes	3,172,276	2,949,528	3,182,191	3,186,455	3,401,855	3,158,700	3,225,200
Licenses & Permits	490,513	622,317	852,110	664,540	597,115	649,800	489,201
Fines and Forfeits	187,516	158,871	146,879	105,930	116,886	177,505	169,392
Interest and Rents	86,491	87,596	99,375	179,989	245,106	164,800	169,800
Intergovernmental	946,045	1,708,177	1,922,023	779,904	858,440	836,857	824,171
Charges for Services	262,532	285,539	260,166	294,381	291,644	257,700	250,300
Other Revenue	1,176,571	750,705	766,488	692,551	569,221	495,533	543,919
Transfers In	1,801,464	1,874,978	1,930,610	1,985,320	1,956,536	1,857,728	1,859,319
Bond Proceeds	10,620	1,959,285	4,641,107	-	-	-	-
Fund Balance	-	-	-	-	-	581,020	630,113
Total	12,791,498	15,068,280	18,807,060	12,920,947	13,130,575	13,351,824	13,345,493
Expenditures							
Salaries, Wages, & Benefits	7,374,031	7,404,656	7,764,175	7,756,348	7,958,163	8,457,584	8,341,809
Supplies, Services, & Utilities	3,268,375	3,372,013	2,866,480	3,010,278	3,098,564	3,534,165	3,613,932
Debt Service	1,198,705	1,251,608	5,220,061	534,418	505,049	668,704	719,227
Capital Expenditures	1,389,280	1,996,548	-	(81)	-	-	-
Transfers Out	9,833	-	3,033,983	230,501	674,147	691,371	670,525
Total	13,240,224	14,024,825	18,884,699	11,531,464	12,235,923	13,351,824	13,345,493

Graph 2.

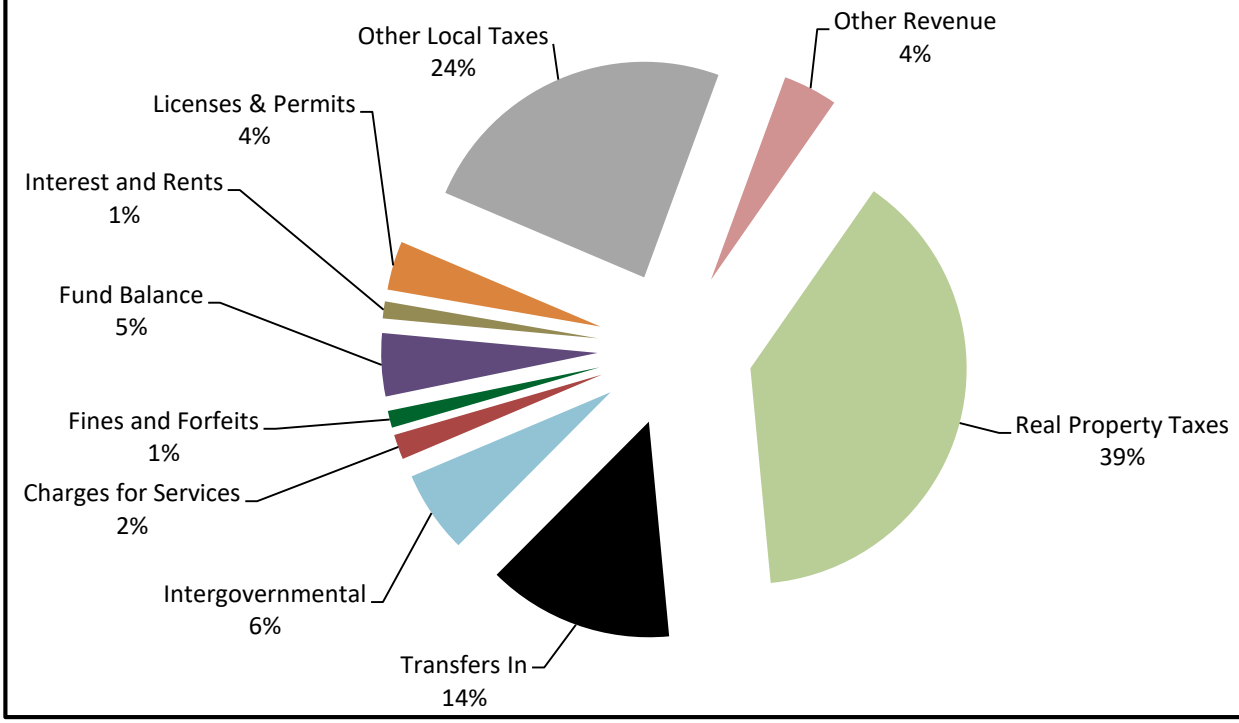
General Fund Revenue by Year



2016 and 2017: the fluctuations shown here are the result of bond proceeds and fund balance being included as a revenue source to offset planned capital expenditures. The Borough also received larger than normal Intergovernmental Revenue in 2017 due to a planned receipt of funds reimbursing the Borough for part of its Carlisle Urban Redevelopment Project.

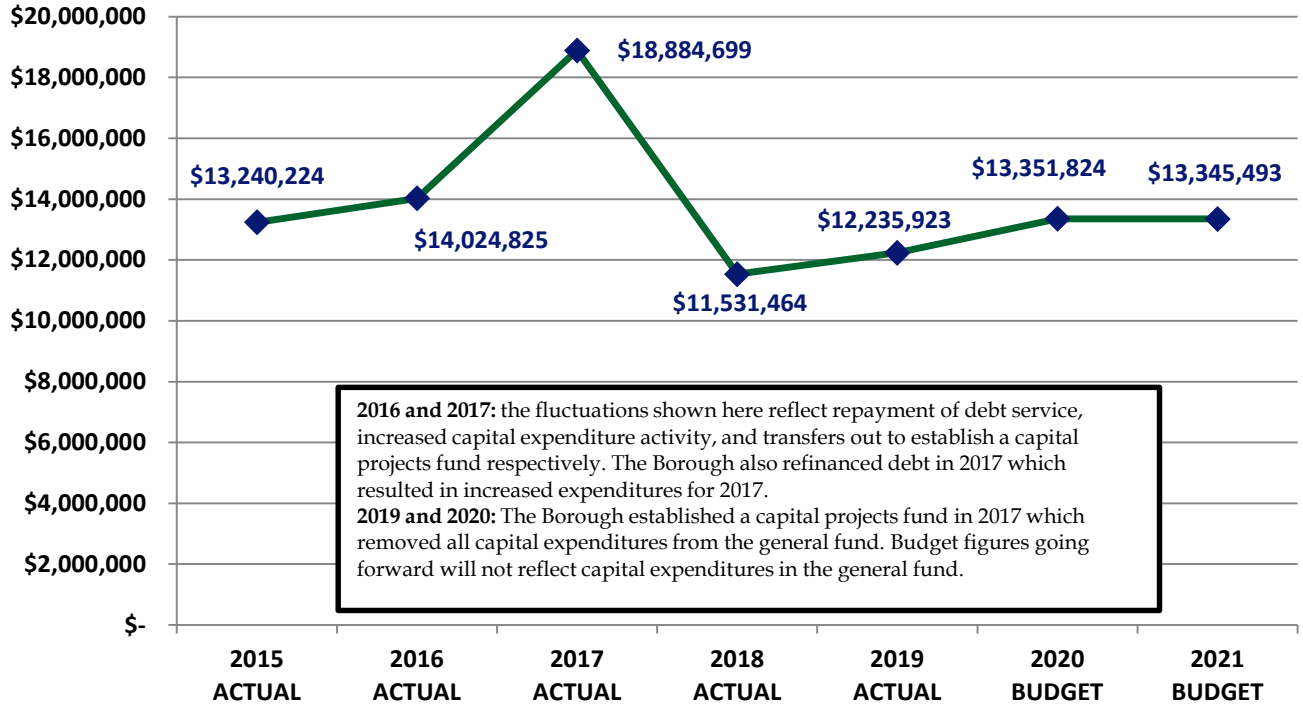
Chart 7.

General Fund Revenue by Category



Graph 3.

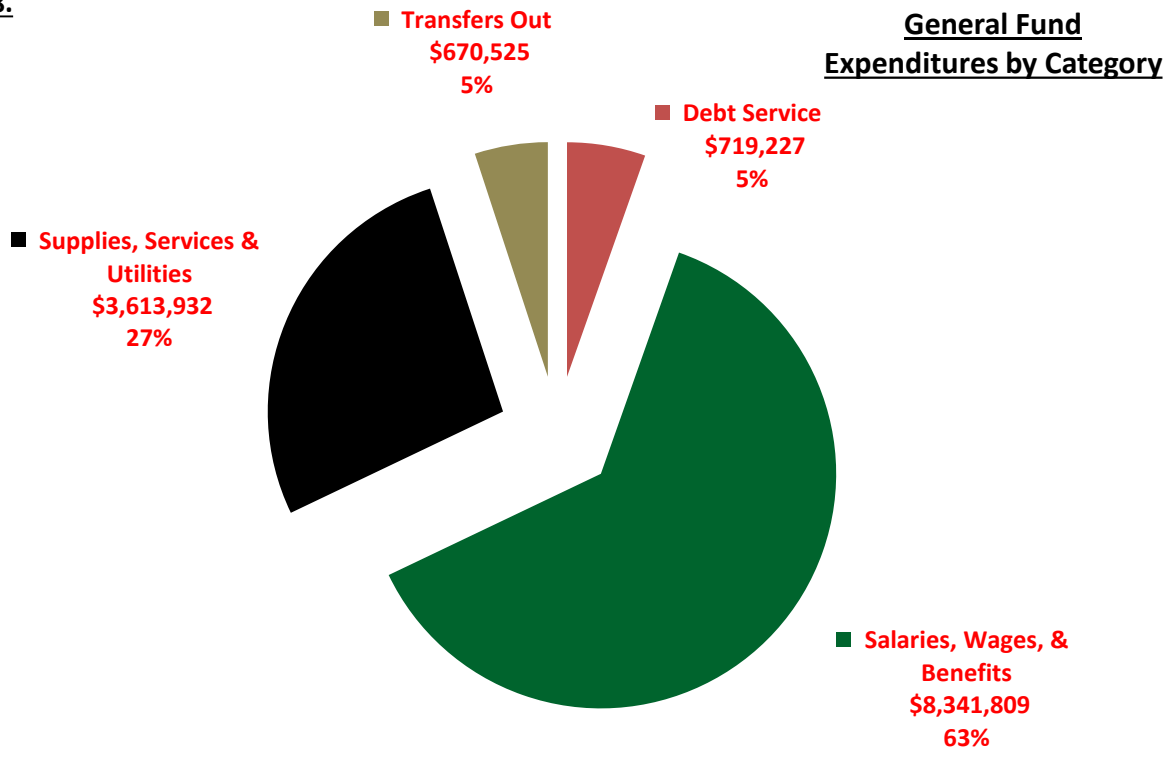
General Fund Expenditures by Year



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

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.

Major Revenue Sources		
Revenue Source	*2021 Budget*	*Percentage of Revenue*
Real Estate Taxes	$ 5,184,078	38.85%
Earned Income Taxes	$ 2,072,000	15.53%
Local Services Tax	$ 725,000	5.43%
Intergovernmental Revenue	$ 824,171	6.18%
Transfers	$ 1,859,319	13.93%
Fund Balance	$ 630,113	4.72%
Total Major Revenues	**$ 11,294,681**	**84.63%**
Total General Fund Revenue	**$ 13,345,493**	

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.

Fact!

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

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

➢ ***Assessment Ratio***

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

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



the county, initiated at the discretion of the county commissioners.

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

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

- ***Tax Rates***

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

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

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

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

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

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

- **Fire** – for the purchase of fire engines, fire apparatus and fire hose for the use of the borough, or for assisting any fire company in the borough in the purchase, renewal or repair of any of its engines, fire apparatus or fire hose, for the purposes

of making appropriations to fire companies both within and without the borough and of contracting with adjacent municipalities or volunteer fire companies therein for fire protection, for the training of fire personnel and payments to fire training schools and centers or for the purchase of land upon which to erect a fire house, or for the erection and maintenance of a fire house or fire training school and center of fire houses, not exceeding three mills ($3.00/$1,000 of assessed value)

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

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

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

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

The proceeds of all taxes for which additional millage is authorized must be kept in separate funds and used only for the purposes for which they were established until the tax is abolished according to law. Currently Carlisle only levies a fire tax from the above list in addition to real estate taxes for general purposes.

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

The dramatic impact that real estate taxes have in relation to increases in operating expenditures can be illustrated by the following example: Assume general fund expenditures in a year are approximately $10,000,000 and the real estate taxes are

approximately $4,600,000 in that year. If general fund expenditures increase by 3% (or $300,000) and all other revenue sources remain flat, real estate taxes must be increased by 7% to fund a 3% increase in expenses.

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

Carlisle's tax rate for general purposes tax is 3.058 mills ($3.058/$1,000 of assessed value). As mentioned previously the maximum tax rate allowed by the Pennsylvania Borough Code for general purposes is 30 mills ($30.00/$1,000 of assessed value). Carlisle's tax rate for the fire tax is .437 mills ($.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 current assessed value as determined by Cumberland County is $1,486,985,800.

2021 Budget Real Estate Tax Revenue Calculation		
	$ 1,486,985,800	Market Value of Real Property in Carlisle
x	100%	Assessment Ratio
=	$ 1,486,985,800	**Assessed Value**
	$ 1,486,985,800	**Assessed Value**
x	3.495	Tax Rate (3.058 general purposes and .437 fire tax
=	$ 5,197,015	**Taxes Collectible**
	$ 5,197,015	**Taxes Collectible**
x	97%	Collection Factor
=	$ 5,041,105	**Current Real Estate Taxes Budgeted**

As shown above the budget current real estate taxes are $5,041,105. 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 2021 budget includes $142,973 in anticipated delinquent real estate tax revenue resulting in a total real estate tax budget of $5,184,078.

Real estate taxes for general purpose are estimated to be $4,538,136 for 2021 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 $645,942 and are used to partially fund the Borough's two volunteer fire companies.

For 2021 approximately 38.9% of the Borough's general fund operating expenditures will be funded by real estate taxes.

2. Earned Income Taxes

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

Earned income taxes are a significant source of revenue for Carlisle's general fund. For 2021 the Borough will receive approximately $2,072,000 in taxes on one half percent (.5%) of residents earned income and one percent (1%) of non-residents earned income. Approximately 15.6% of the Borough's general fund operating expenditures will be funded by earned income taxes.

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

In 2008 Pennsylvania passed Act 32 dramatically altering the collection of local earned income taxes. Act 32 established state-wide uniformity in tax rules, procedures, and forms and required that there can only be one earned income tax collector per county. Prior to Act 32 there were approximately 569 earned income tax collectors in Pennsylvania; currently, there are approximately 70. Cumberland County Tax Bureau serves as the Borough's earned income tax collector.

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

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

3. Local Services Tax

Another Act 511 tax is the local services tax. 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 $496,976 will be received from the state in 2021. 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 $686,501 is estimated to be received in 2021.

- **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 $107,570 is estimated to be received in 2021.

➢ *Federal Funding*

The Borough qualifies for participation in the federal Community Development Block Grant (CDBG) program. As part of the CDBG 2020 program year award, a total of $387,351, the Borough allocates approximately $107,850 to reimburse itself for program

related costs. The remainder of the CDBG program award is not directly budgeted in this document and is instead managed and tracked by the Cumberland County Housing and Redevelopment Authority on behalf of the Borough.

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.

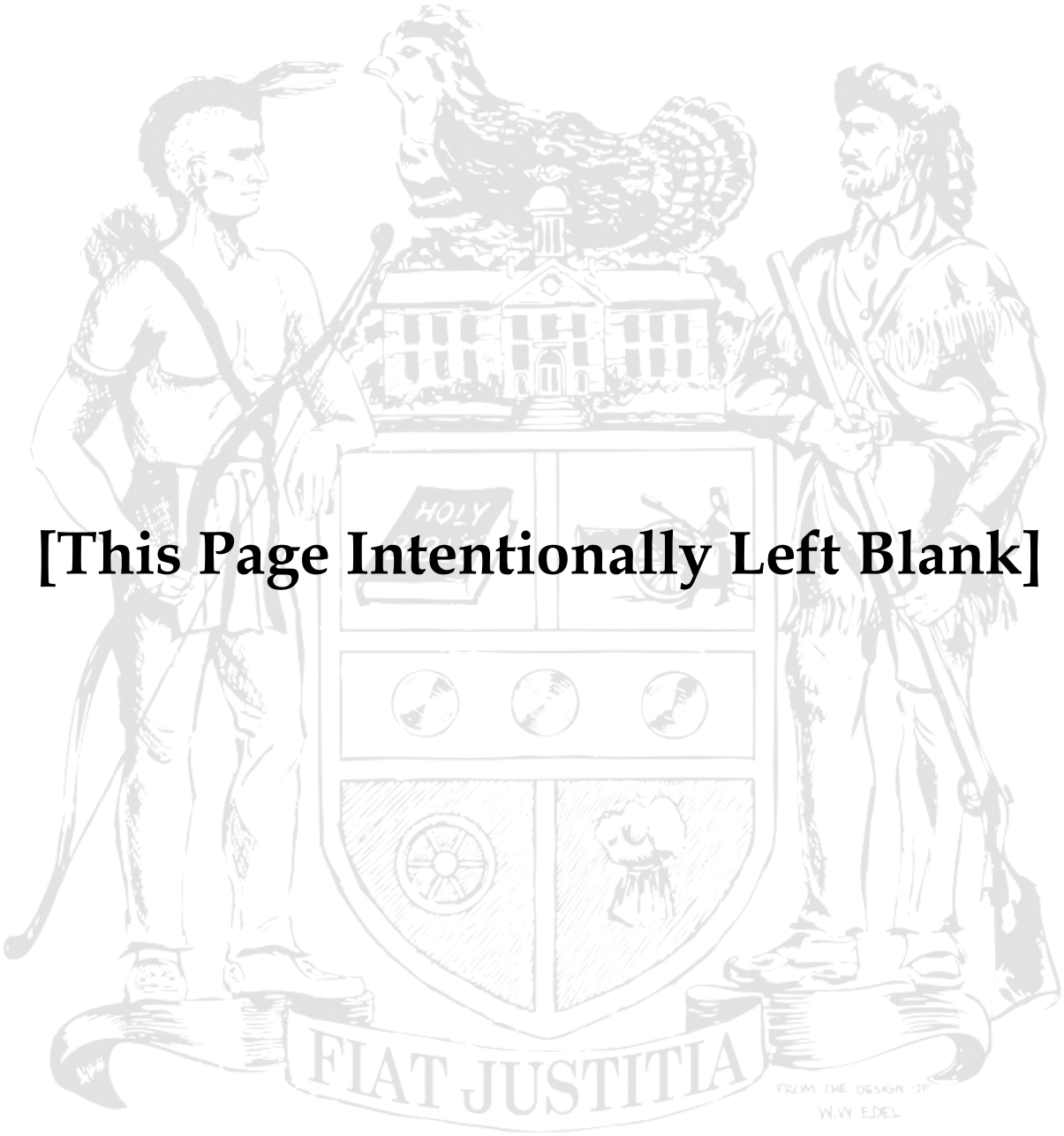
For example, expenses related to Borough Council oversight are paid 100% from the general fund. However, Borough Council provides oversight of the Borough's water, sewer, parking, and solid waste funds in addition to the general fund. In order to ensure that each fund pays its appropriate share, the 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 2021 the amount to be transferred by other funds to the general fund as repayment for administrative expenses is estimated at $1,751,469.

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 2021 it is anticipated that the General Fund will utilize fund balance as a source for funding the needs of the Capital Projects Fund.



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Water Fund Summary

Fund Description:

The Water Fund is used to account for the financing of water and related services, including 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 2021 water fund budget anticipates that revenues will increase by approximately .2% (net of fund balance and bond proceeds) which can be attributed to a budgeted increase of 3.42% to metered water sale rates.
- **Expenditures:** The 2021 water fund operating budget anticipates that expenditures will increase by approximately 8% which is primarily attributed to increases in health insurance rates (Salaries, Wages, & Benefits) as well increases associated with anticipated debt service related to a new bond issuance.
- **Capital Projects:** The 2021 water fund budget includes an anticipated increase of $1,083,323 in capital projects. The primary changes are related to upgrading our customer's water meters to allow for radio reading of their devices in place of a manual reader.

FINANCIAL SUMMARIES

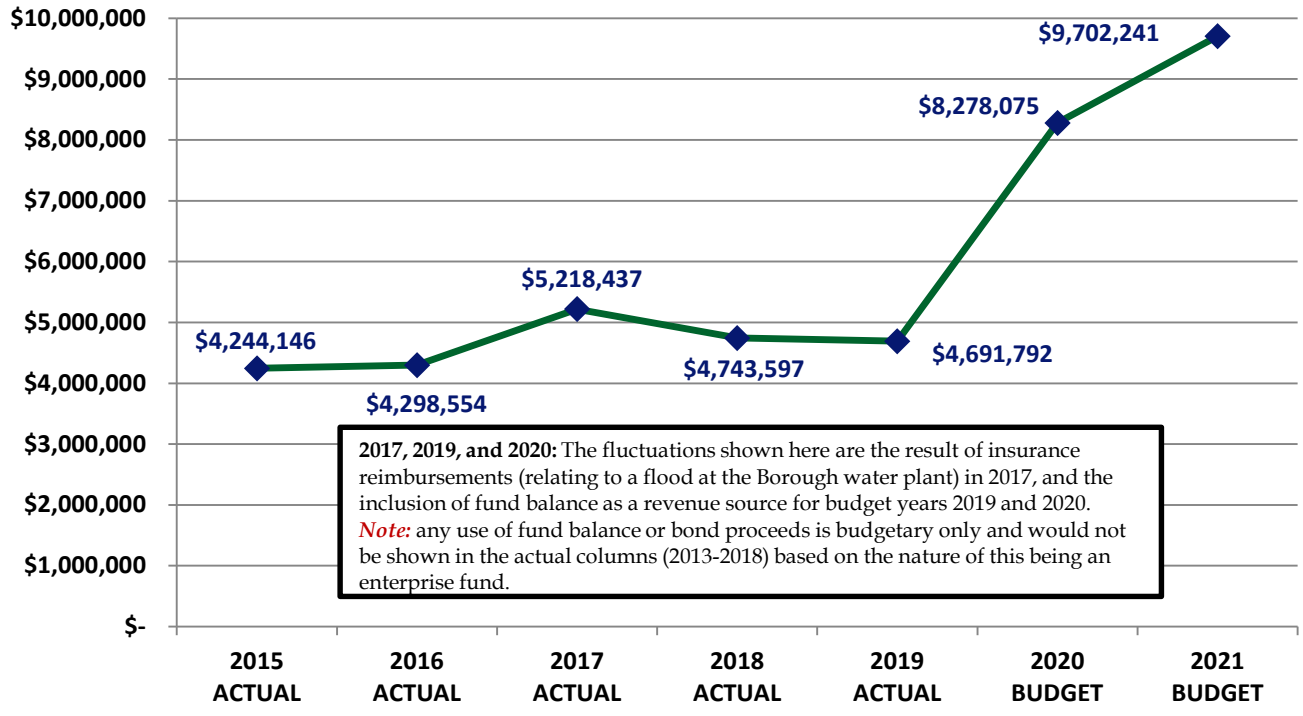
Table 12.

Water Fund Revenue & Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Revenue							
Interest and Rents	147,849	157,732	185,141	298,035	344,031	183,581	246,000
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	3,732,490	3,748,828	3,776,575	4,007,073	3,908,558	4,149,073	4,183,019
Other Revenue	313,742	363,813	1,236,638	415,065	419,865	353,303	276,413
Transfers In	50,065	28,181	20,083	23,424	19,338	26,505	18,875
Bond Proceeds	-	-	-	-	-	441,727	2,198,789
Fund Balance	-	-	-	-	-	3,123,886	2,779,145
Total	4,244,146	4,298,554	5,218,437	4,743,597	4,691,792	8,278,075	9,702,241
Expenditures							
Salaries, Wages, & Benefits	1,280,015	1,228,342	1,271,003	1,277,731	1,198,819	1,201,176	1,287,514
Supplies, Services, & Utilities	805,275	1,051,346	895,989	861,215	807,965	895,239	941,604
Debt Service	161,283	168,171	275,012	286,320	271,205	1,148,885	1,364,132
Capital Expenditures	-	-	42,259	-	-	4,451,438	5,534,761
Transfers Out	886,758	869,015	969,700	985,892	855,612	581,337	574,230
Total	3,133,331	3,316,874	3,453,963	3,411,158	3,133,601	8,278,075	9,702,241

Graph 4.

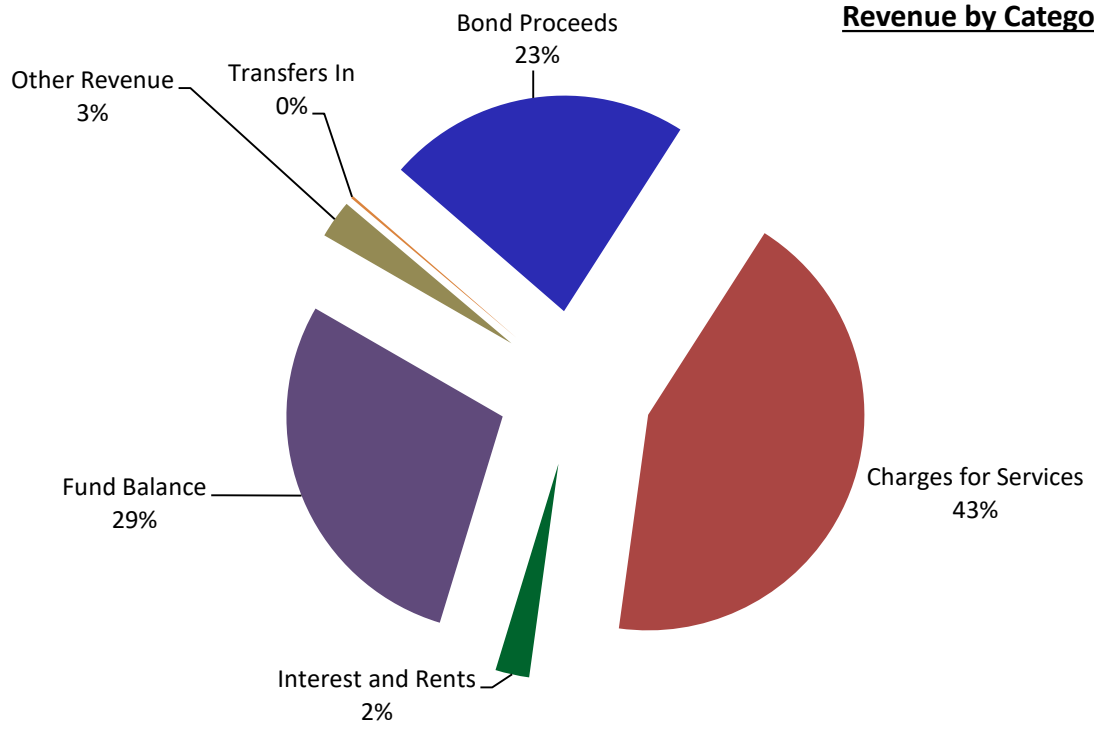
Water Fund
Revenue by Year



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.

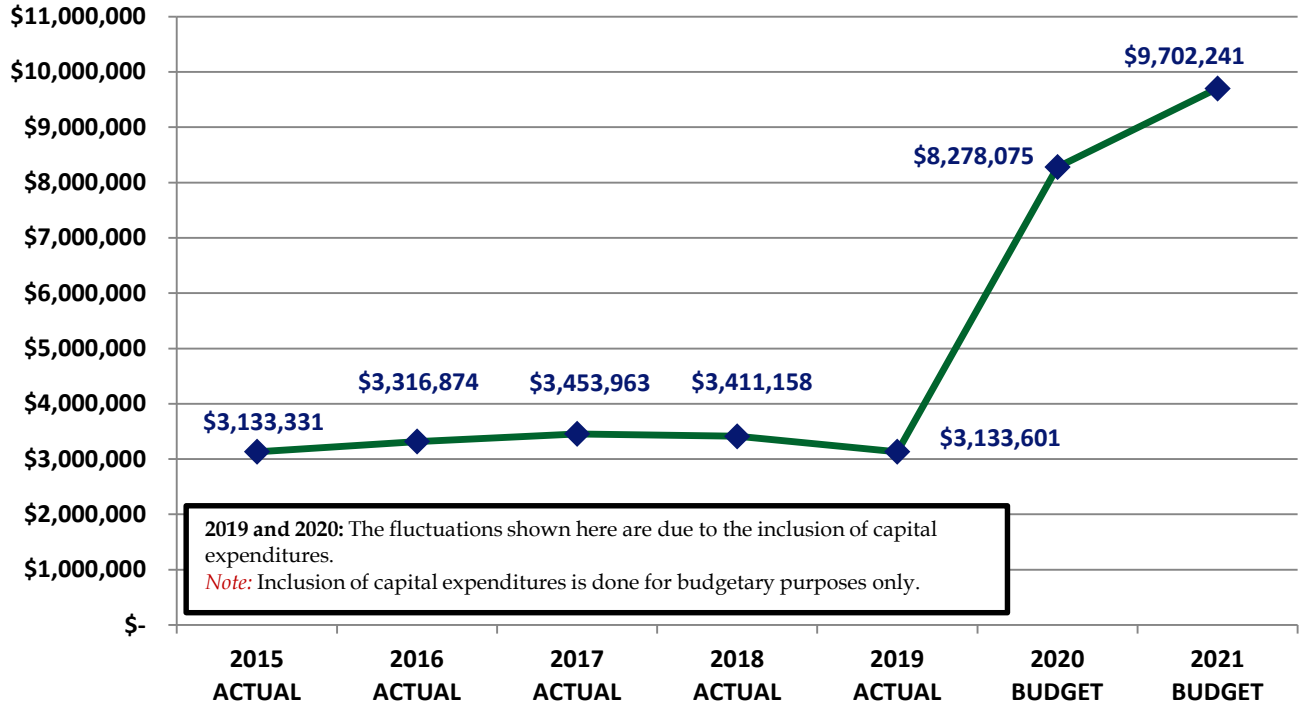
Chart 9.

Water Fund
Revenue by Category



Graph 5.

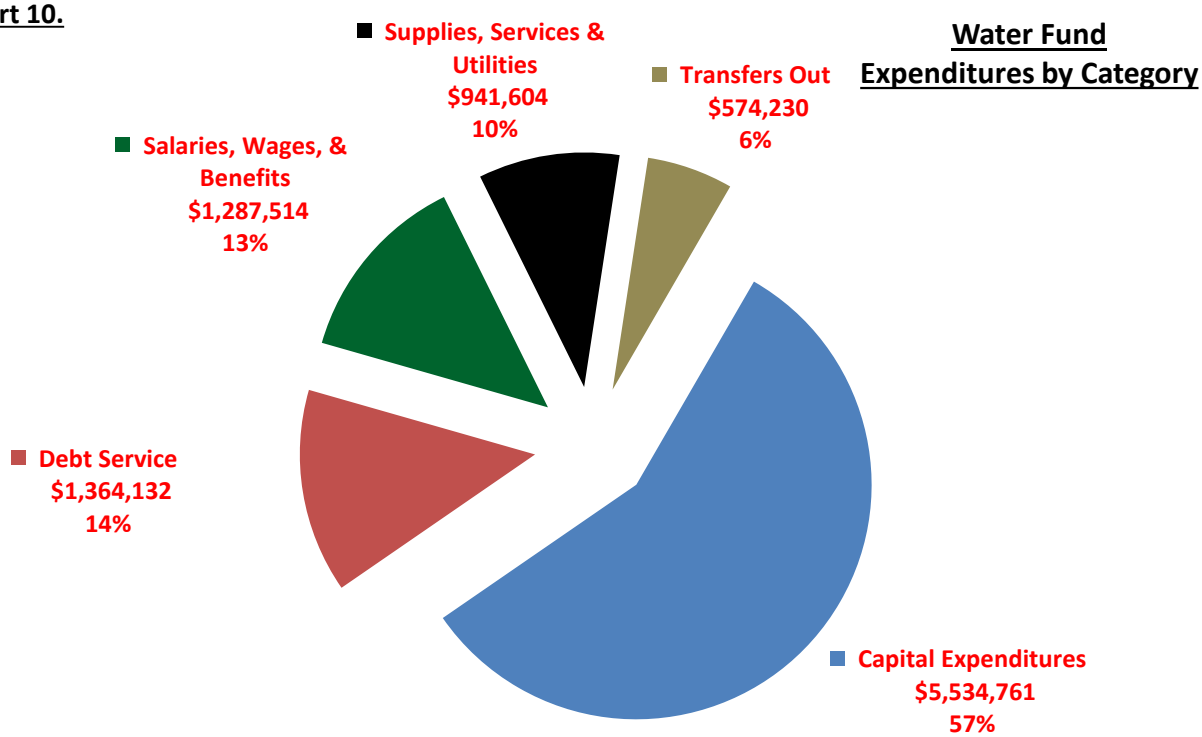
Water Fund Expenditures by Year



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.

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.

Major Revenue Sources		
Revenue Source	*2021 Budget*	*Percentage of Revenue*
Charges for Services	$ 4,183,019	43.11%
Bond Proceeds	$ 2,198,789	22.66%
Fund Balance	$ 2,779,145	28.64%
Total Major Revenues	**$ 9,160,953**	**94.42%**
Total Water Fund Revenue	**$ 9,702,241**	

1. Charges for Services

The primary source of revenue for the Borough's water fund is water sales shown as charges for services. In 2021, slightly more than $4.1 million is estimated to come from metered sales. Metered sales pay for approximately 42.9% of total fund expenditures.



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

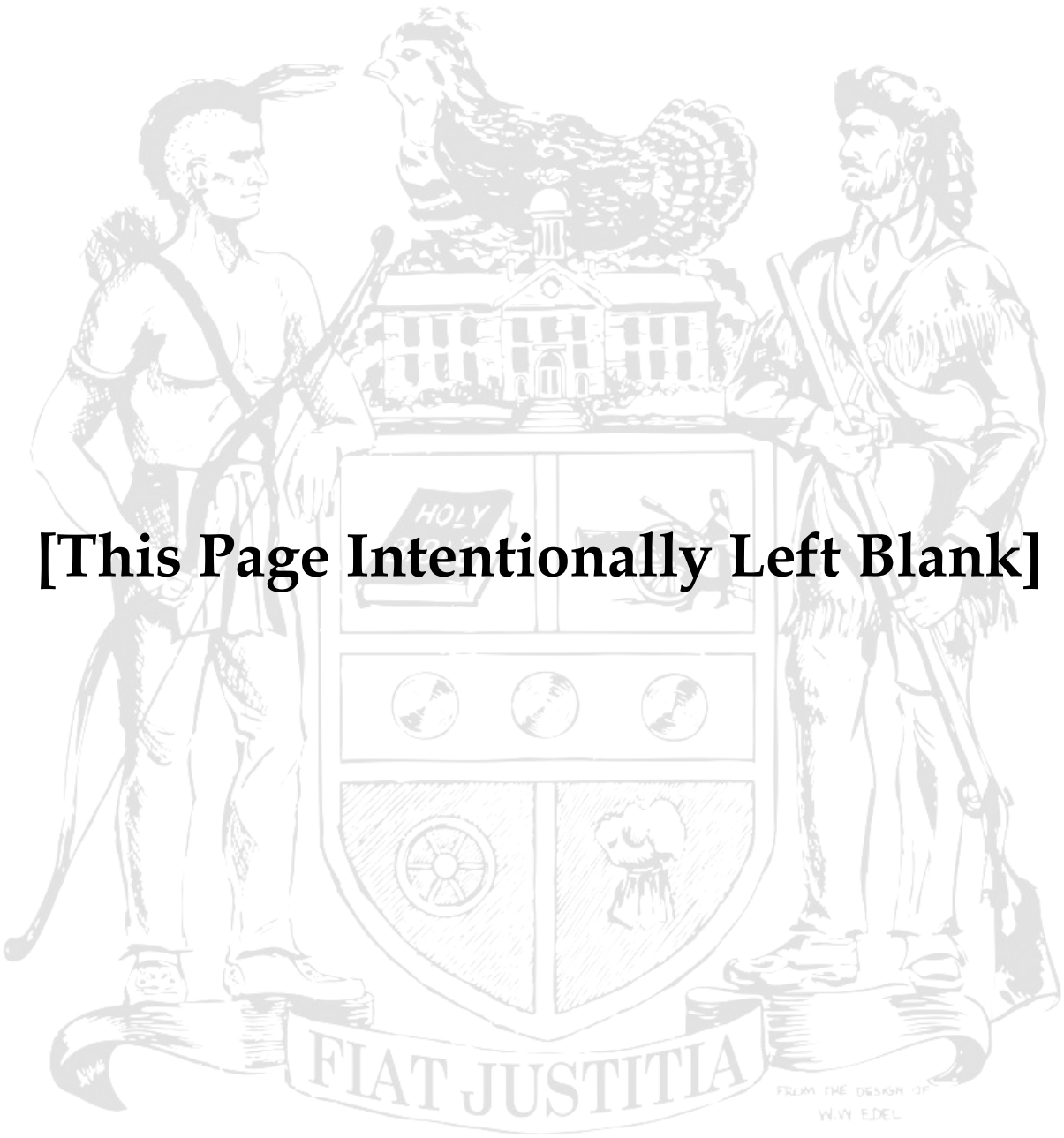
For 2021, the rate of $5.75 per 100 cubic feet reflects a 3.42% increase over prior year rates. Customers using less than 1,000 cubic feet of water in a quarter will pay $51.75 as the minimum charge. The cost to customers for safe drinking water is less than 1¢ a gallon.

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 2021, bond proceeds are estimated to be about $4,401,250, 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 2021, it is anticipated that approximately $576,684 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 over the next several years to lessen the need for future debt issuances.



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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:** The Stormwater fee was implemented in July 2019. No changes are being proposed for the Stormwater Fee and as such the primary budget revenue source (Charges for Services) reflects no change in anticipated budget figures.
- **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 2021 Budget. The Borough will plan to utilize excess funds as pay-as-you-go financing for its capital expenditures.

FINANCIAL SUMMARIES

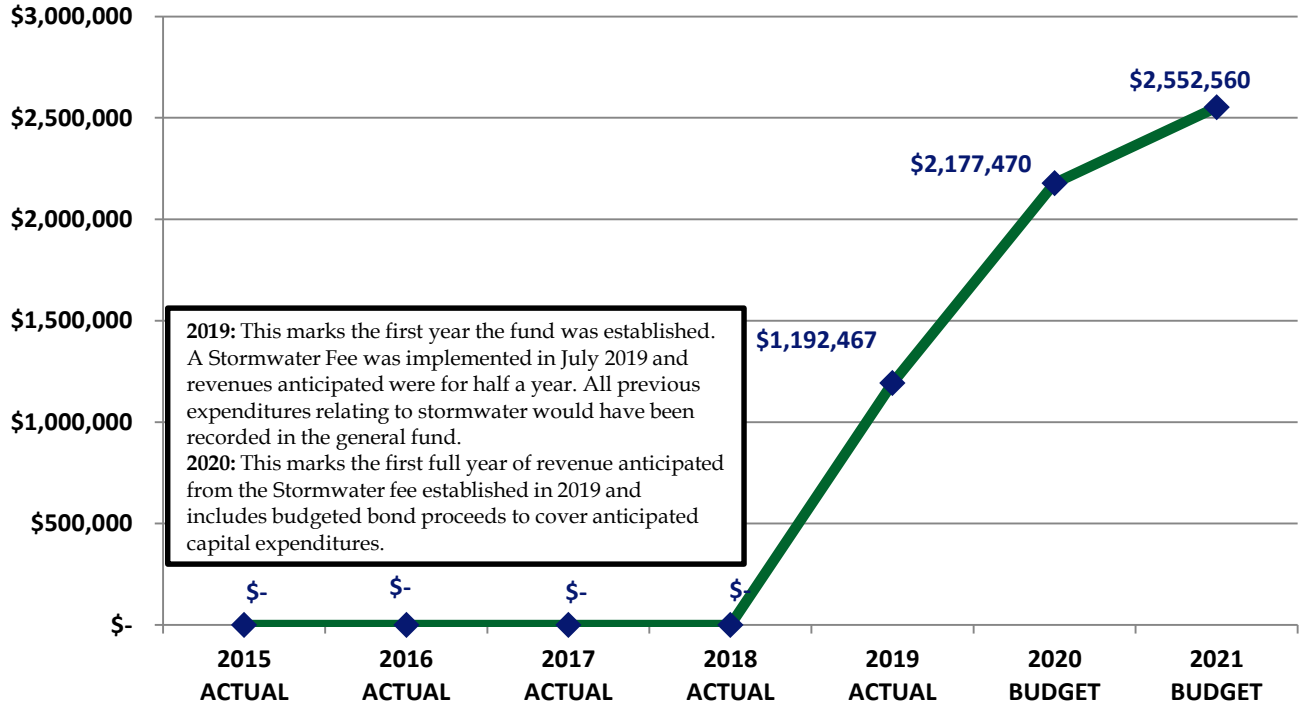
Table 13.

Stormwater Fund Revenue & Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Revenue							
Intergovernmental	-	-	-	-	-	-	219,420
Charges for Services	-	-	-	-	1,148,962	1,741,720	1,741,720
Other Revenue	-	-	-	-	43,505	-	10,670
Transfers In	-	-	-	-	-	50,000	-
Bond Proceeds	-	-	-	-	-	385,750	580,750
Total	-	-	-	-	1,192,467	2,177,470	2,552,560
Expenditures							
Salaries, Wages, & Benefits	-	-	-	-	282,996	473,662	458,022
Supplies, Services, & Utilities	-	-	-	-	104,153	151,444	164,317
Debt Service	-	-	-	-	-	100,000	365,000
Capital Expenditures	-	-	-	-	-	541,654	851,287
Transfers Out	-	-	-	-	191,696	560,560	564,823
Total	-	-	-	-	578,845	1,827,320	2,403,449

Graph 6.

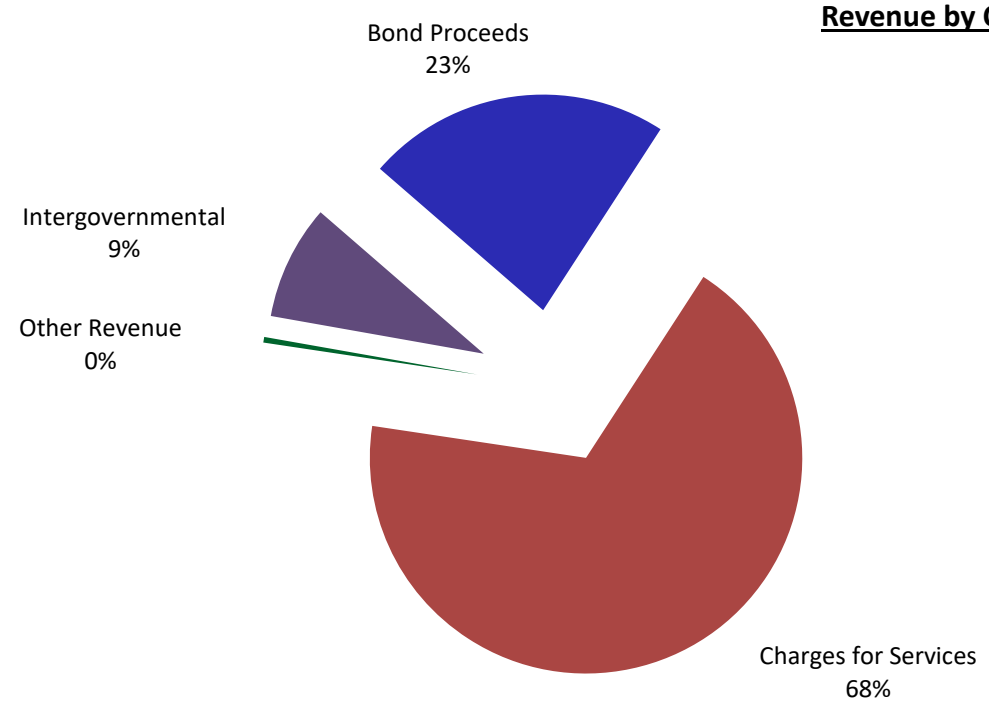
Stormwater Fund Revenue by Year



2019: This marks the first year the fund was established. A Stormwater Fee was implemented in July 2019 and revenues anticipated were for half a year. All previous expenditures relating to stormwater would have been recorded in the general fund.
2020: This marks the first full year of revenue anticipated from the Stormwater fee established in 2019 and includes budgeted bond proceeds to cover anticipated capital expenditures.

Chart 11.

Stormwater Fund Revenue by Category



Graph 7.

Stormwater Fund Expenditures by Year

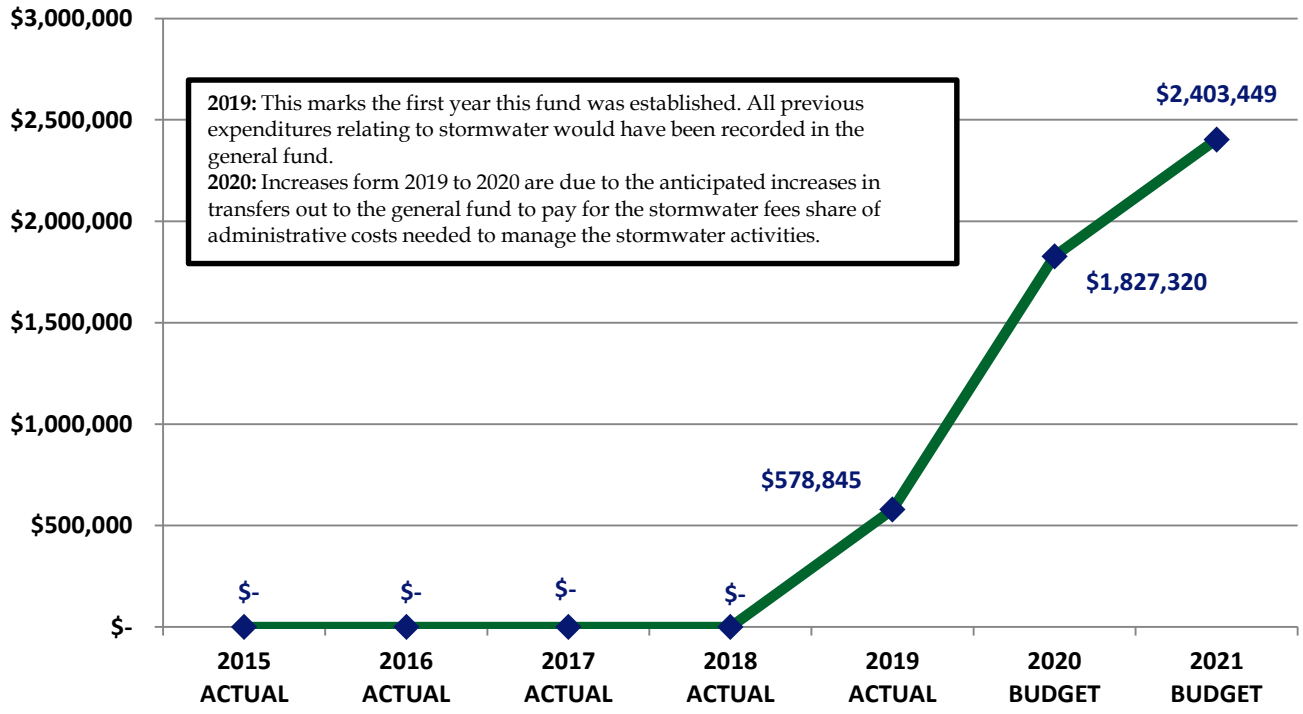
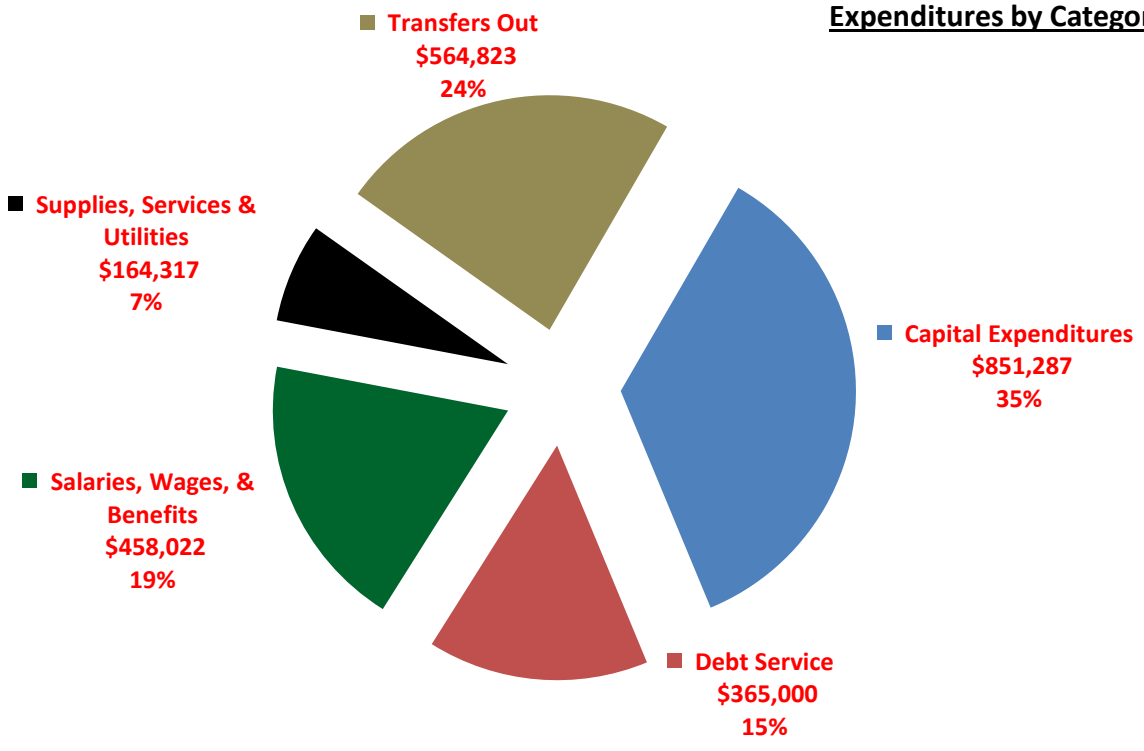


Chart 12.

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.

Major Revenue Sources		
Revenue Source	*2021 Budget*	*Percentage of Revenue*
Charges for Services	$ 1,741,720	68.23%
Bond Proceeds	$ 580,750	22.75%
Total Major Revenues	**$ 2,322,470**	**90.99%**
Total Stormwater Fund Revenue	**$ 2,552,560**	

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 2021 it is estimated that $1,741,720 will come from stormwater utility fees. Stormwater fees pay for approximately 72.7% 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.

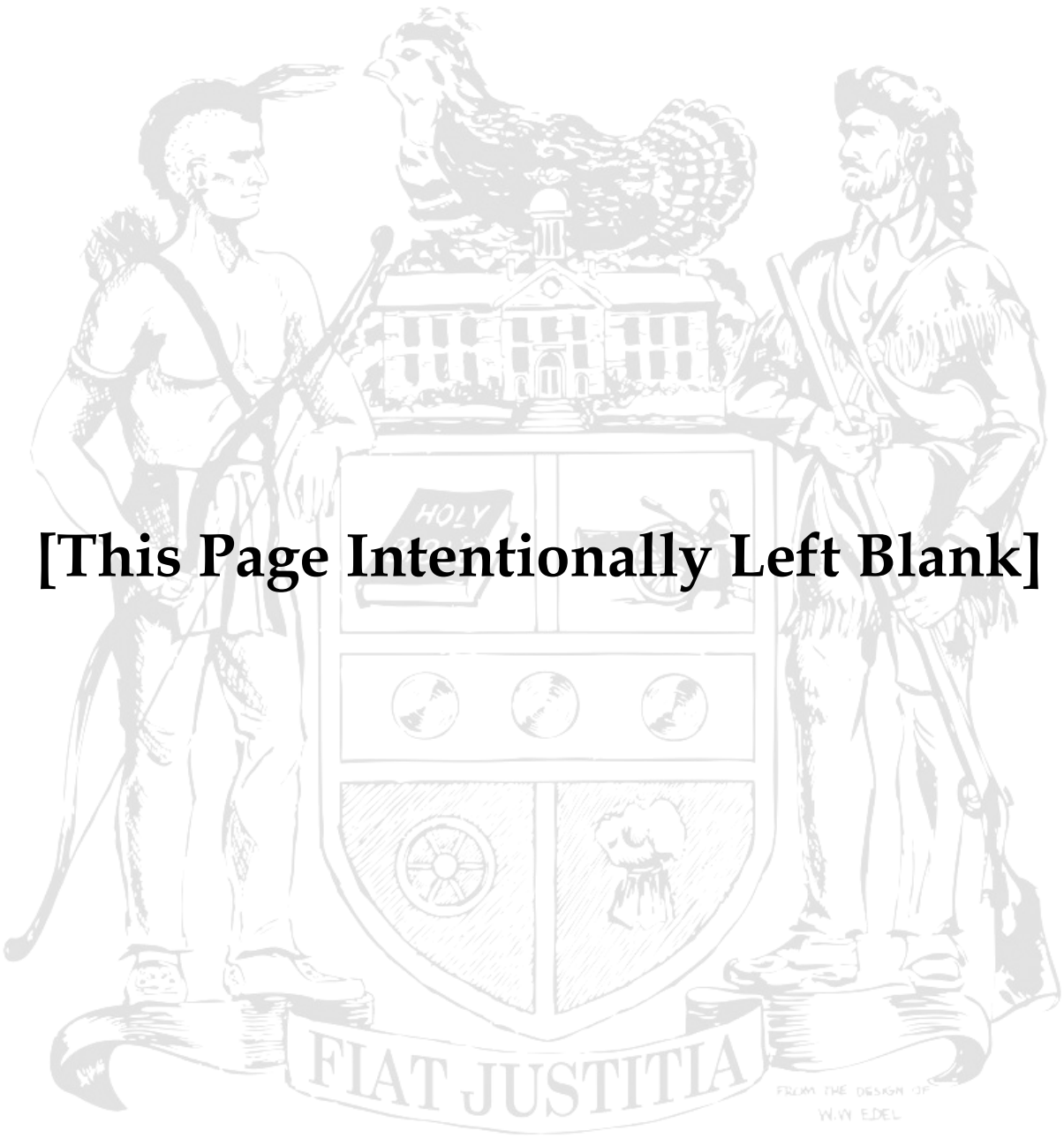
Single Family Residential Properties are billed on a tiered basis.

> **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 2021 bond proceeds are estimated to be about $580,750.



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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 2021 sewer fund budget anticipates that revenues will decrease by approximately 7.3% (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 no sewer usage rate change proposed in the 2021 budget.
- **Expenditures:** The 2021 sewer fund operating budget anticipates that expenditures will increase by approximately 4% which is primarily attributed to increased debt service and increases to health insurance (Salaries, Wages, & Benefits).

FINANCIAL SUMMARIES

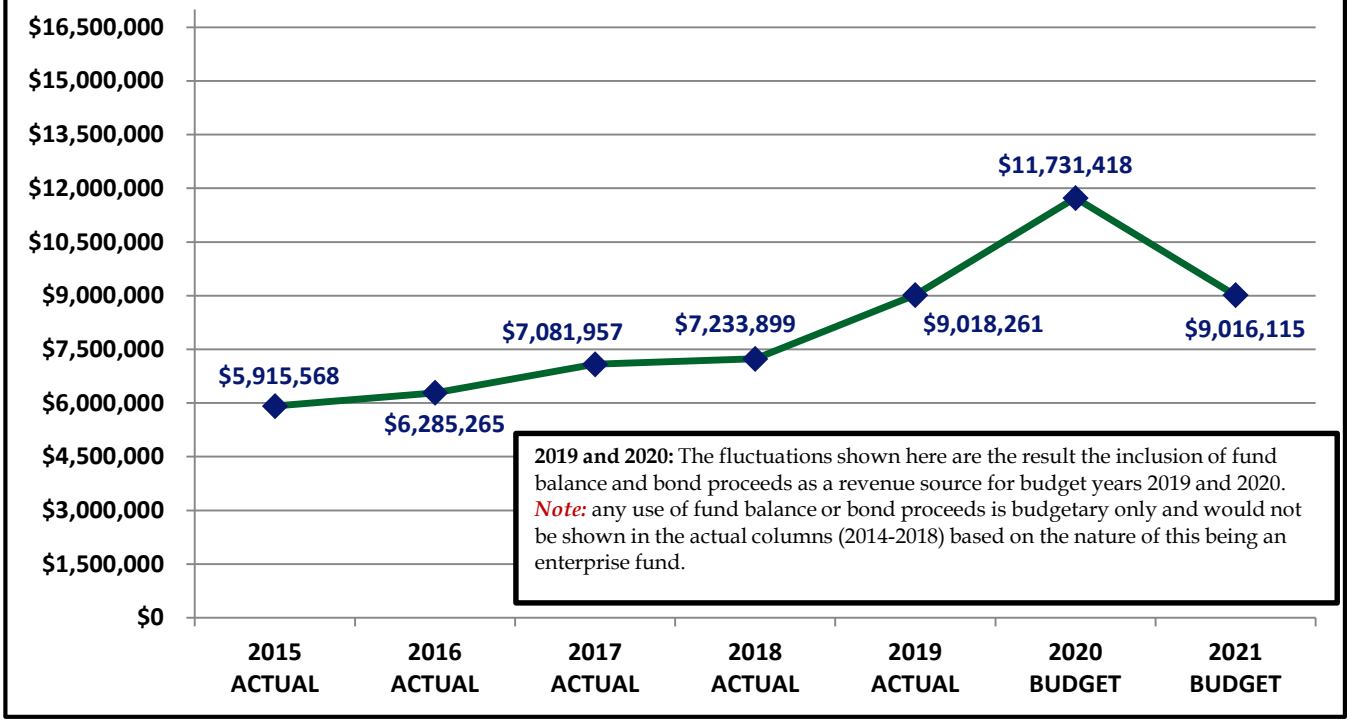
Table 14.

Sewer Fund Revenue & Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Revenue							
Interest and Rents	9,391	17,942	51,864	240,198	265,386	107,500	178,000
Intergovernmental	241,649	62,111	118,722	229,596	2,419,064	307,160	237,389
Charges for Services	5,321,703	5,754,572	6,048,028	6,393,504	5,822,539	6,636,068	6,121,760
Other Revenue	342,825	450,640	863,343	353,617	511,272	353,720	324,240
Bond Proceeds	-	-	-	-	-	3,861,296	2,154,726
Fund Balance	-	-	-	-	-	465,674	-
Total	5,915,568	6,285,265	7,081,957	7,216,915	9,018,261	11,731,418	9,016,115
Expenditures							
Salaries, Wages, & Benefits	1,831,416	1,941,177	1,899,236	1,961,249	1,835,276	1,939,416	2,087,714
Supplies, Services, & Utilities	1,112,553	1,038,752	1,141,385	1,050,342	1,109,034	1,386,457	1,356,880
Debt Service	307,266	219,725	393,008	453,002	433,275	1,571,861	1,712,004
Capital Expenditures	-	325	7,719	-	-	5,410,666	2,709,750
Transfers Out	789,046	751,582	844,169	887,328	784,950	564,642	561,105
Total	4,040,281	3,951,561	4,285,517	4,351,921	4,162,535	10,873,042	8,427,453

Graph 8.

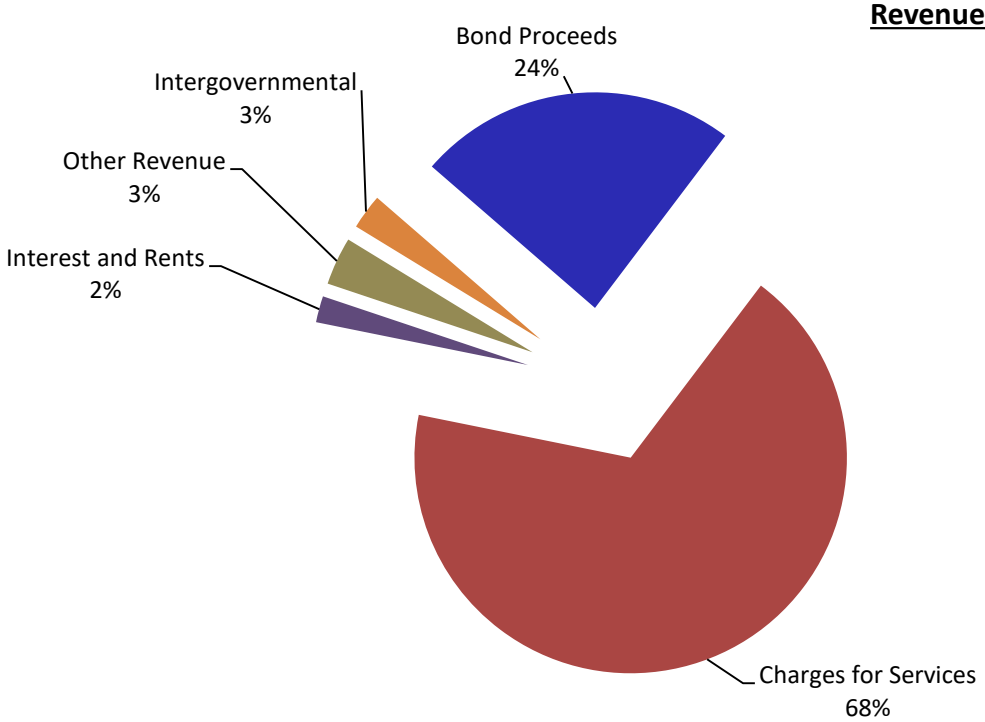
Sewer Fund
Revenue by Year



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

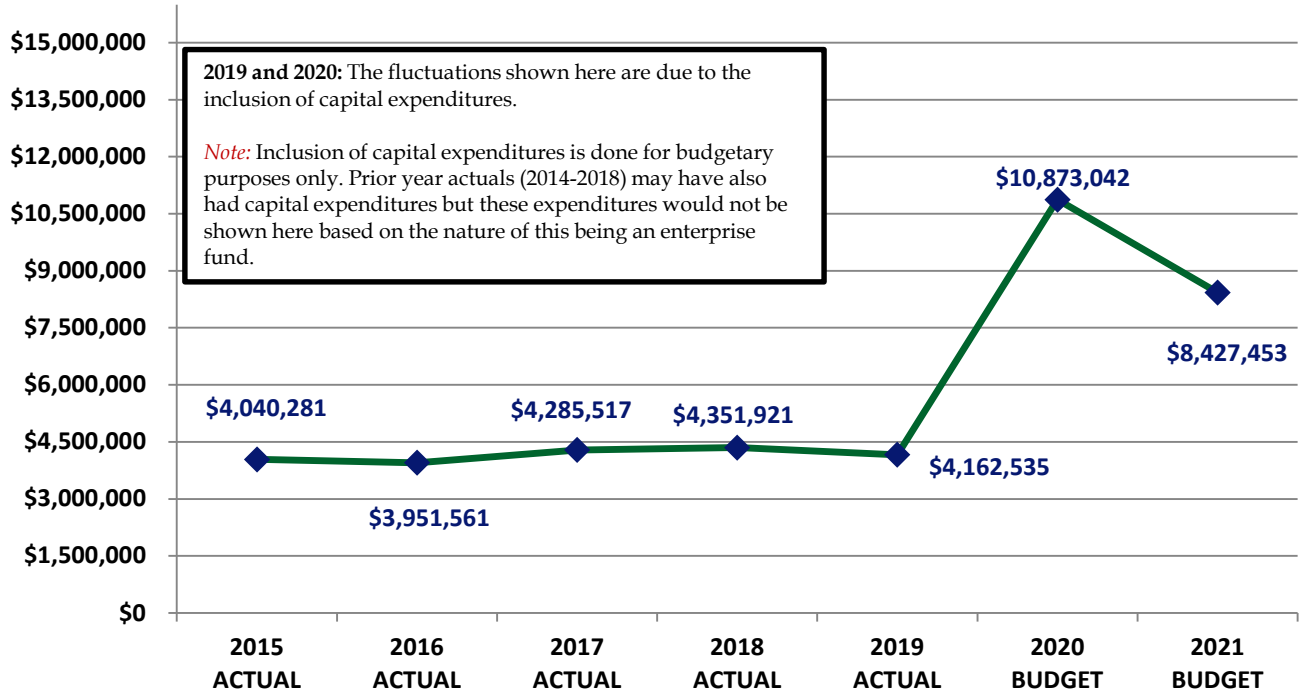
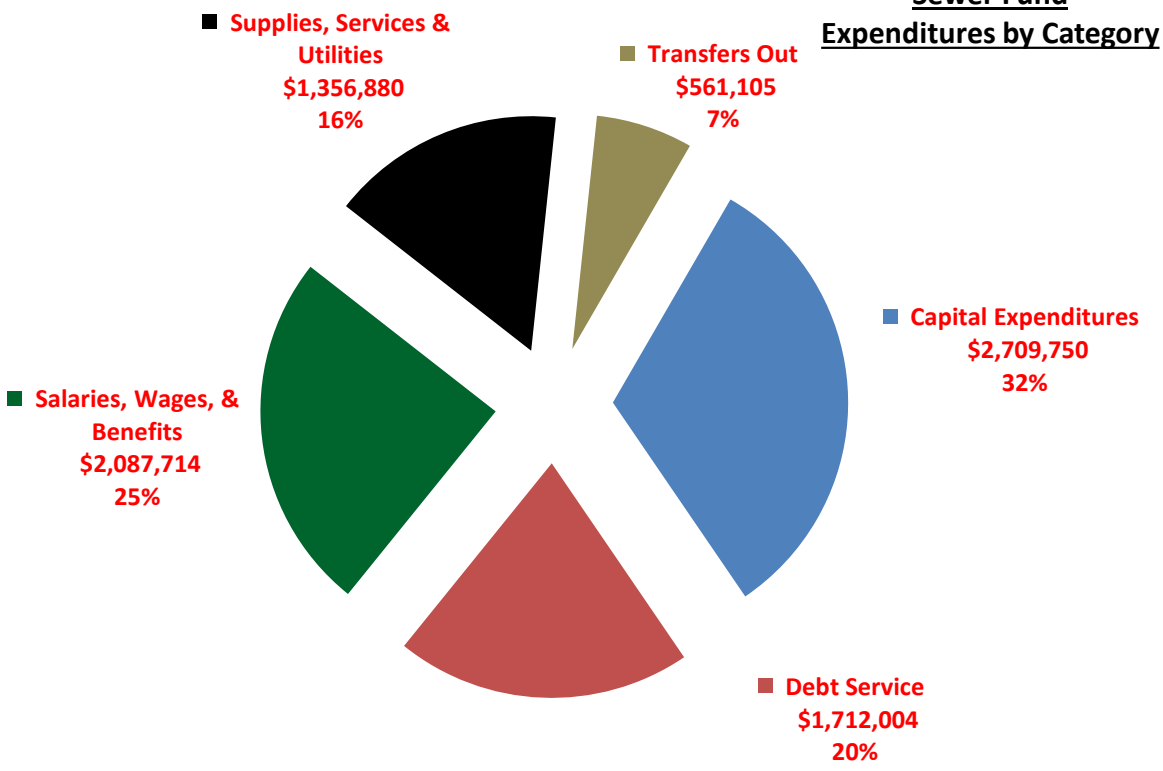


Chart 14.

Sewer Fund
Expenditures by Category



MAJOR REVENUE SOURCES

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

Major Revenue Sources		
Revenue Source	*2021 Budget*	*Percentage of Revenue*
Charges for Services	$ 6,121,760	67.90%
Intergovernmental	$ 237,389	2.63%
Bond Proceeds	$ 2,154,726	23.90%
Total Major Revenues	**$ 8,513,875**	**94.43%**
Total Sewer Fund Revenue	**$ 9,016,115**	

1. Charges for Services

The primary source of revenue for the Borough's sewer fund is based on metered water usage. Approximately $6.1 million is estimated to be received in 2021 from this revenue source. This pays for approximately 72.9% 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 2021, the sewer usage rate of $7.17 per 100 cubic feet of water usage is not proposed to be changed. Sewer customers using less than 1,000 cubic feet of water in a quarter will continue paying $43.12 as the minimum sewer usage charge, a rate of less than 1¢ per gallon of treated sewage.

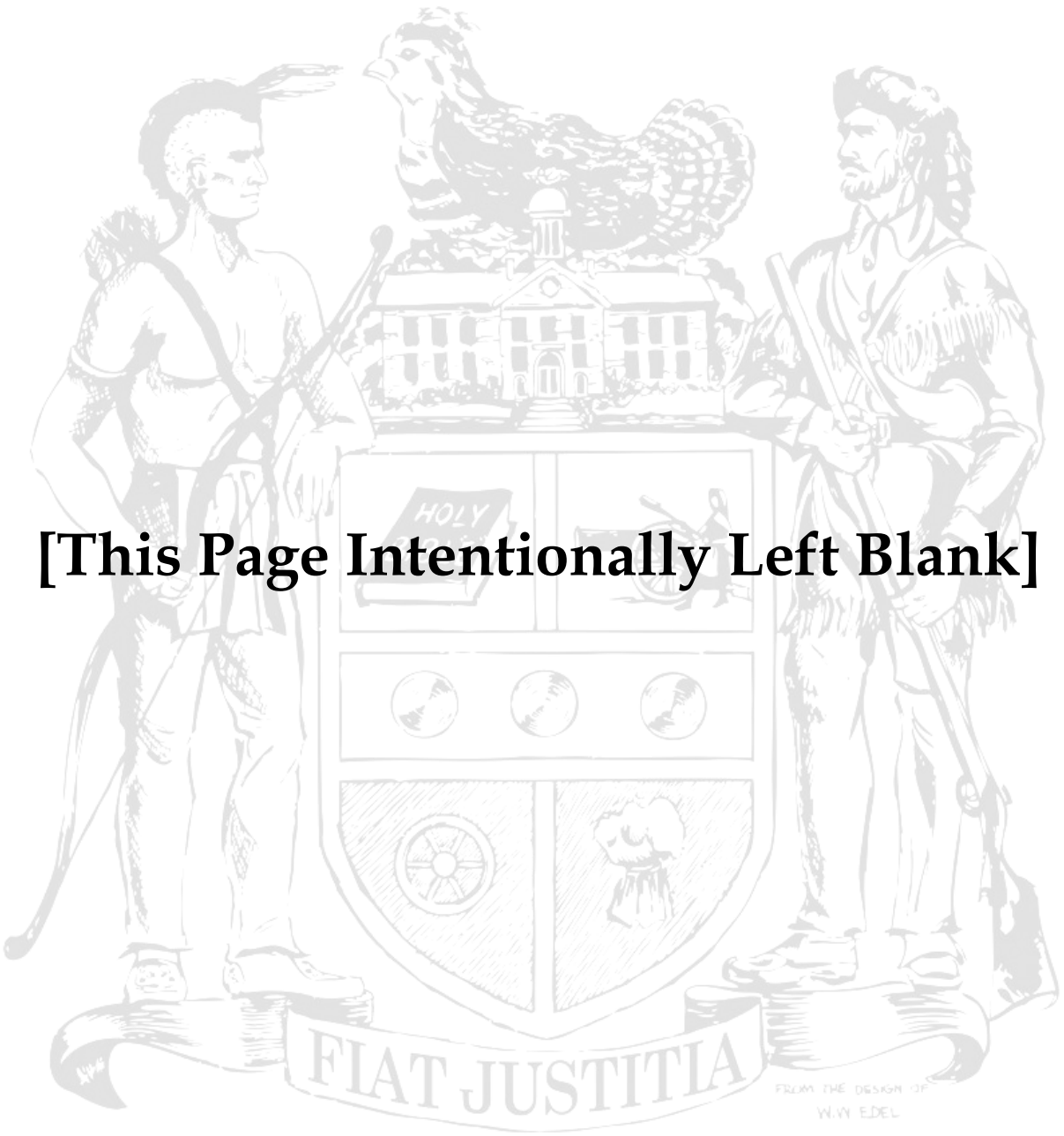
2. Intergovernmental

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 $237,389 from the surrounding townships 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 2021, bond proceeds are estimated at $2.2 million shown as new debt proceeds.



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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 2021 solid waste fund budget anticipates that revenues will increase by approximately 4% (net of fund balance) which can be attributed to an higher than anticipated bag sales in recent years.
- **Rate:** In 2021 the rate per trash bag will remain unchanged at $5.85.
- **Expenditures:** The 2021 solid waste fund budget anticipates that expenditures will increase by approximately 2.2% (net of capital expenditures) which is primarily attributed to anticipated increases in solid waste collection.

FINANCIAL SUMMARIES

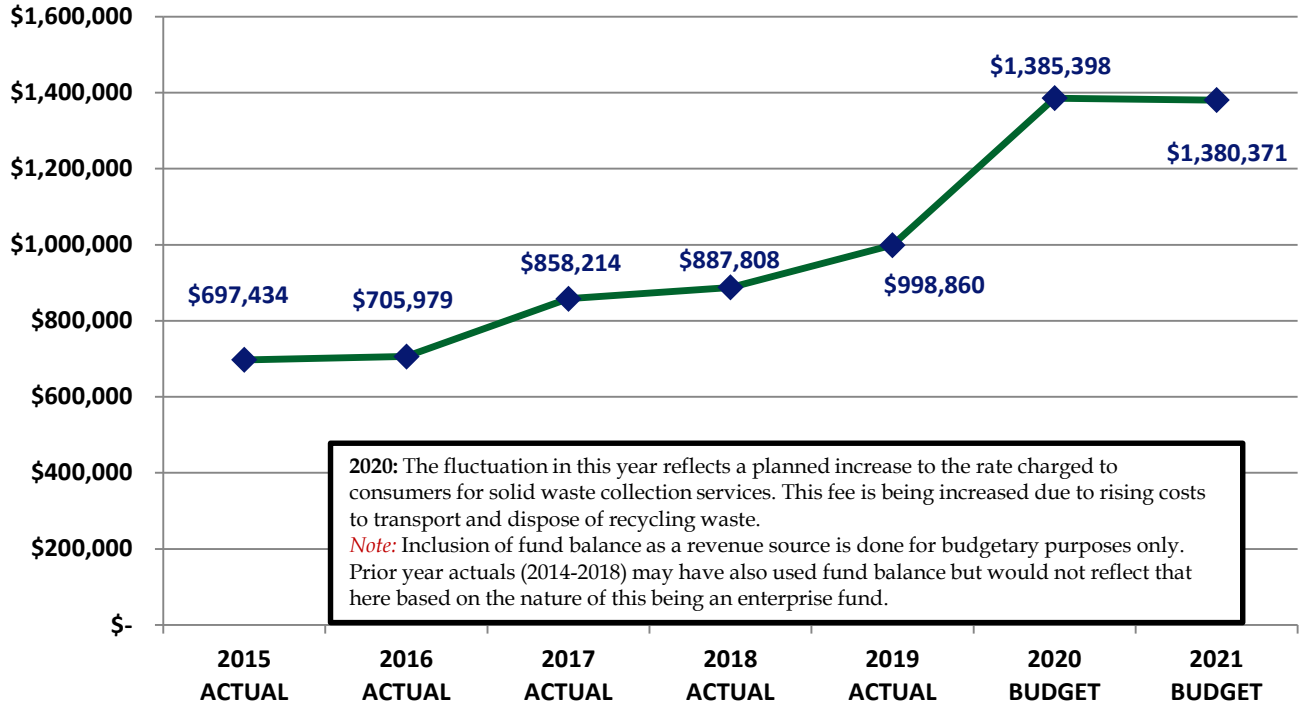
Table 15.

Solid Waste Fund Revenue & Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Revenue							
Licenses & Permits	-	-	-	800	2,400	-	2,400
Interest and Rents	30	236	935	4,198	6,479	1,150	3,800
Intergovernmental	39,938	35,146	46,971	45,959	112,186	42,700	45,000
Charges for Services	653,520	665,850	805,776	832,410	872,575	1,195,000	1,224,250
Other Revenue	3,946	4,747	4,532	4,441	5,220	4,000	4,202
Transfers In	-	-	-	-	-	-	13,125
Bond Proceeds	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	142,548	87,594
Total	697,434	705,979	858,214	887,808	998,860	1,385,398	1,380,371
Expenditures							
Salaries, Wages, & Benefits	17,145	15,980	17,133	32,665	42,673	33,213	37,696
Supplies, Services, & Utilities	642,664	682,778	667,026	704,007	747,225	1,287,285	1,312,635
Capital Expenditures	-	-	-	-	4,078	35,000	-
Debt Service	13	6	1,820	3,009	2,764	7,478	7,447
Transfers Out	22,622	22,145	25,202	26,743	23,449	22,422	22,593
Total	682,444	720,909	711,181	766,424	820,189	1,385,398	1,380,371

Graph 10.

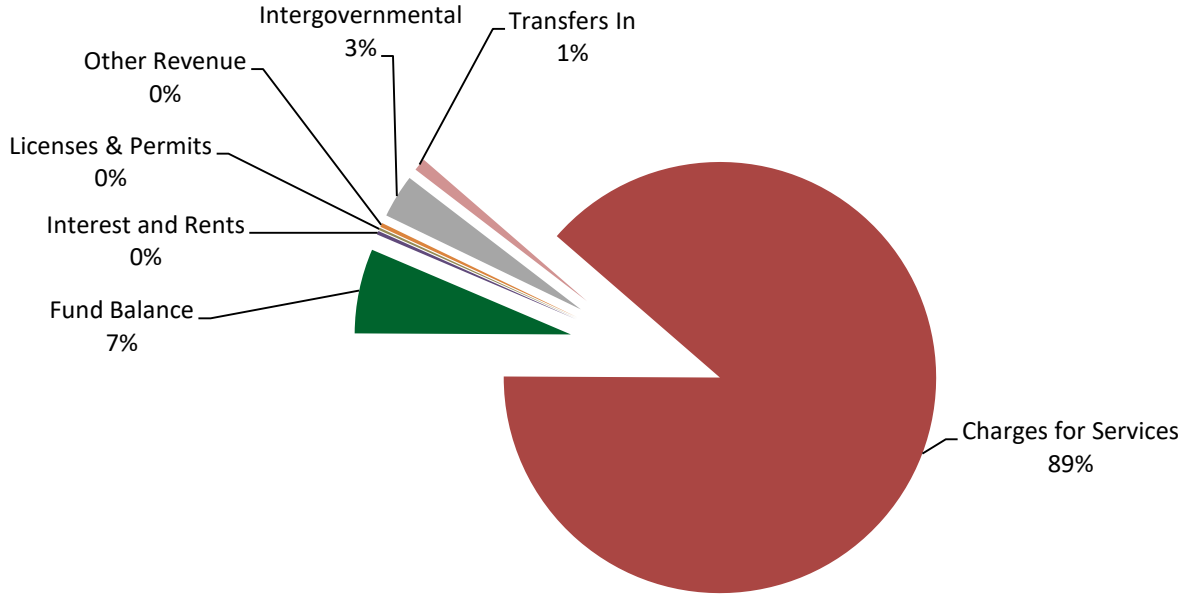
Solid Waste Fund Revenue by Year



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.

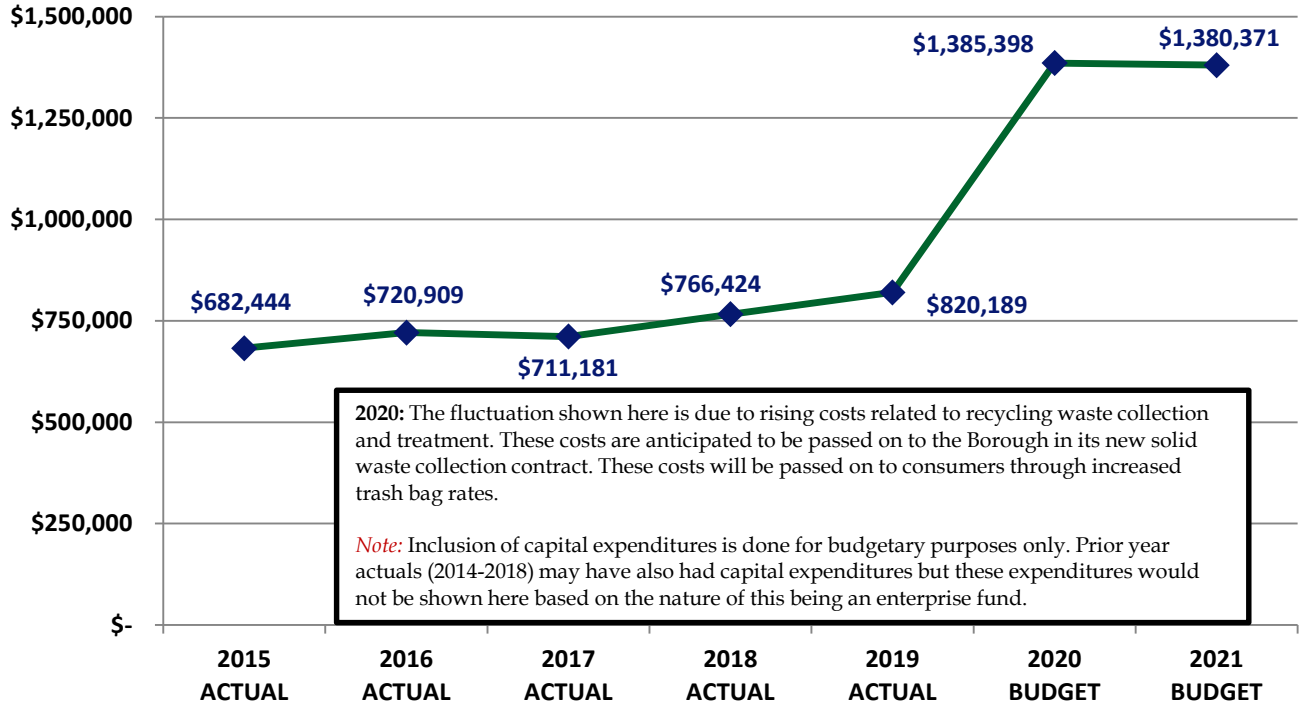
Chart 15.

Solid Waste Fund Revenue by Category



Graph 11.

Solid Waste Fund Expenditures by Year

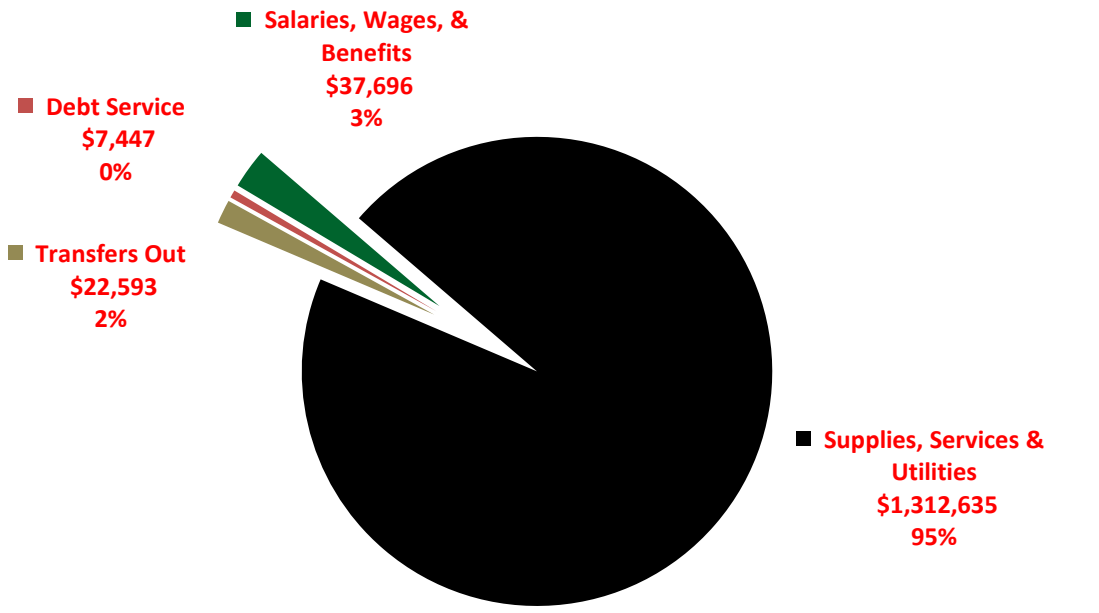


2020: The fluctuation shown here is due to rising costs related to recycling waste collection and treatment. These costs are anticipated to be passed on to the Borough in its new solid waste collection contract. These costs will be passed on to consumers through increased trash bag rates.

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.

Major Revenue Sources		
Revenue Source	*2021 Budget*	*Percentage of Revenue*
Charges for Services	$ 1,226,650	88.86%
Intergovernmental	$ 45,000	3.26%
Total Major Revenues	**$ 1,271,650**	**92.12%**
Total Solid Waste Fund Revenue	**$ 1,380,371**	

1. Charges for Services

➢ ***Bag Sales***

In 2021 the Borough will receive approximately $1,199,250 from the sale of approximately 205,000 trash bags.

When Borough residents purchase trash bags at a cost of $5.85 per bag (no change to the rate is proposed in 2021), they are receiving a contracted trash service. The Borough periodically bids for the trash bags used for this program and for waste disposal. In 2021 the Borough will pay $0.31 per bag no change to the 2020 rate. The cost of the contracted solid waste collection will be $5.85 per bag in 2021 (in increase from the 2020 rate of $5.68).

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; 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.

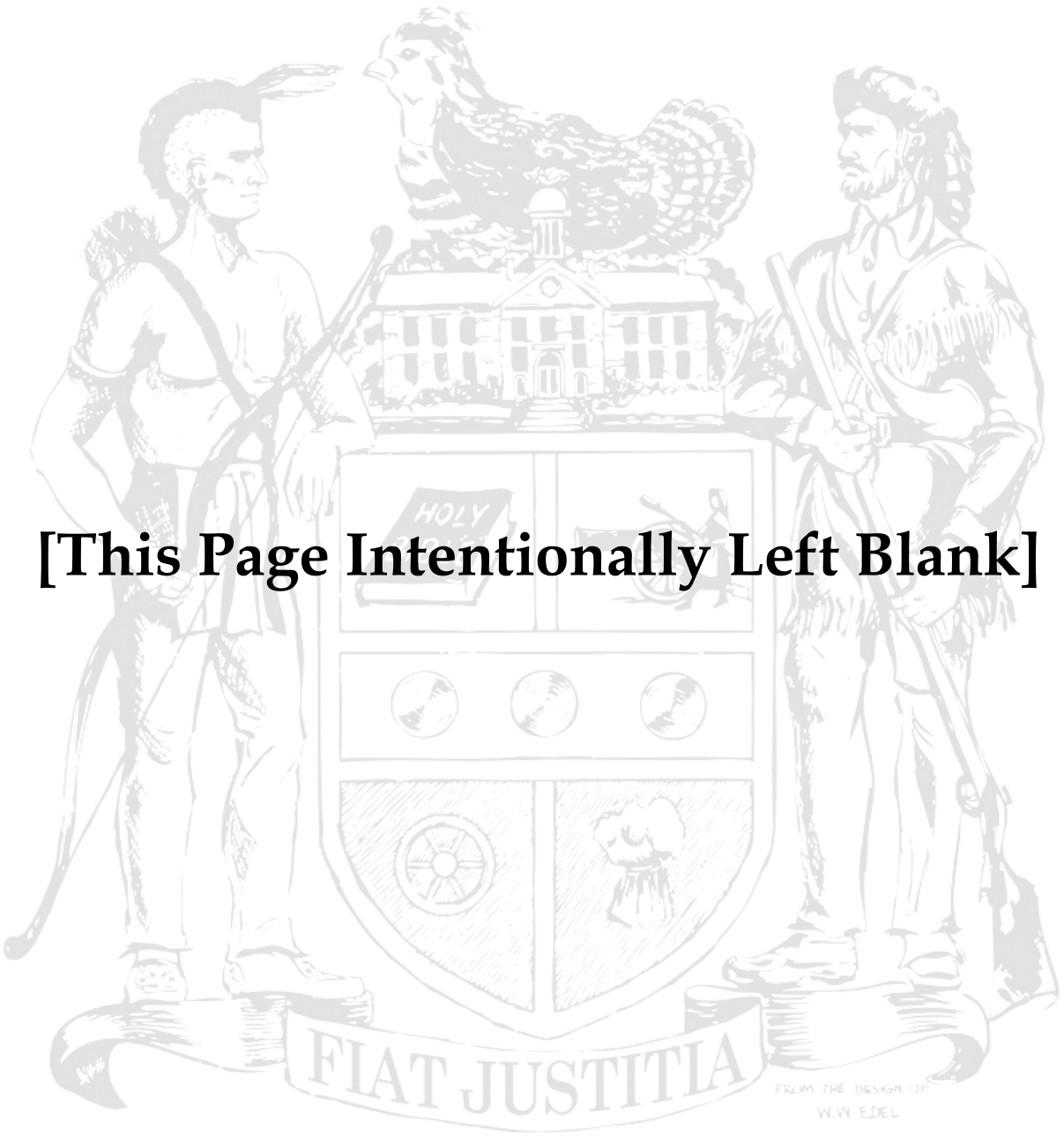


2. Intergovernmental

➢ ***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 $45,000 annually from a state recycling grant. The grant is administered by the state's Department of Environmental Protection, Bureau of Waste Management,

Division of Waste Minimization and Planning. The grant is based on a funding rate per ton of recyclable materials. The Borough recycles approximately 7,000 tons annually.



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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 2021 parking fund budget anticipates that revenues will increase by approximately 4.0% (net of fund balance) which can be attributed to an increase in the anticipated contributions from Parking Garage Partners.
- **Expenditures:** The 2021 parking fund budget anticipates that expenditures will decrease by approximately 1.2% which is primarily attributed to a slight decrease in anticipated needs for Maintenance Supplies (Supplies, Services & Utilities).
- **Capital Projects:** The parking fund incurs capital expenditures related to improving the parking garage to extend its life additionally the Borough is looking to begin adding Electric Vehicle charging stations.

FINANCIAL SUMMARIES

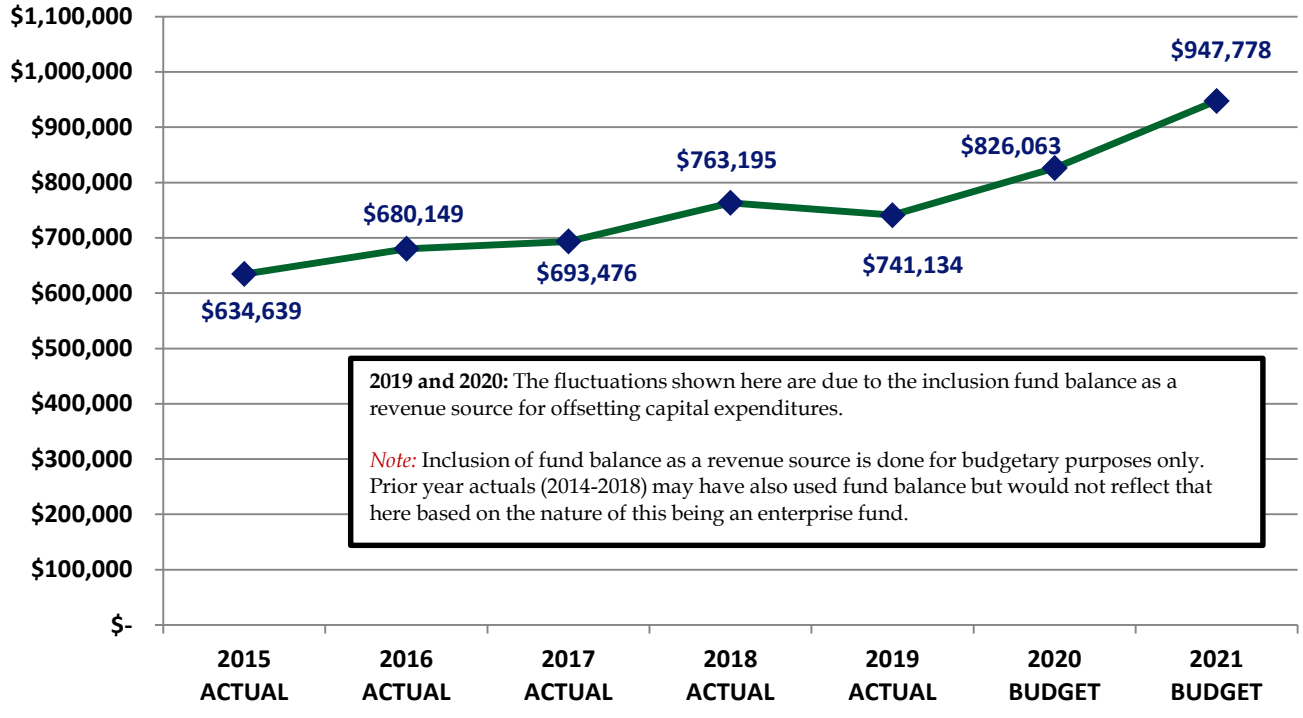
Table 16.

Parking Fund Revenue & Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Revenue							
Fines and Forfeits	85,787	105,834	109,616	91,000	121,289	90,000	90,000
Other Revenue	4,325	5,804	6,032	8,285	5,360	2,296	906
Charges for Services	543,407	565,444	570,960	645,387	587,155	590,124	617,230
Interest and Rents	1,120	3,067	5,736	18,523	27,330	16,100	18,000
Fund Balance	-	-	-	-	-	127,543	221,642
Total	634,639	680,149	692,344	763,195	741,134	826,063	947,778
Expenditures							
Salaries, Wages, & Benefits	124,849	124,643	129,177	134,661	148,720	151,199	148,023
Supplies, Services, & Utilities	214,375	203,941	193,608	175,449	183,349	297,190	278,541
Debt Service	28,747	26,989	31,560	29,592	27,569	141,689	156,958
Capital Expenditures	-	14,007	83,088	-	877	188,563	316,663
Transfers Out	47,622	47,145	25,202	34,806	48,449	47,422	47,593
Total	415,593	416,725	462,635	374,508	408,964	826,063	947,778

Graph 12.

Parking Fund
Revenue by Year

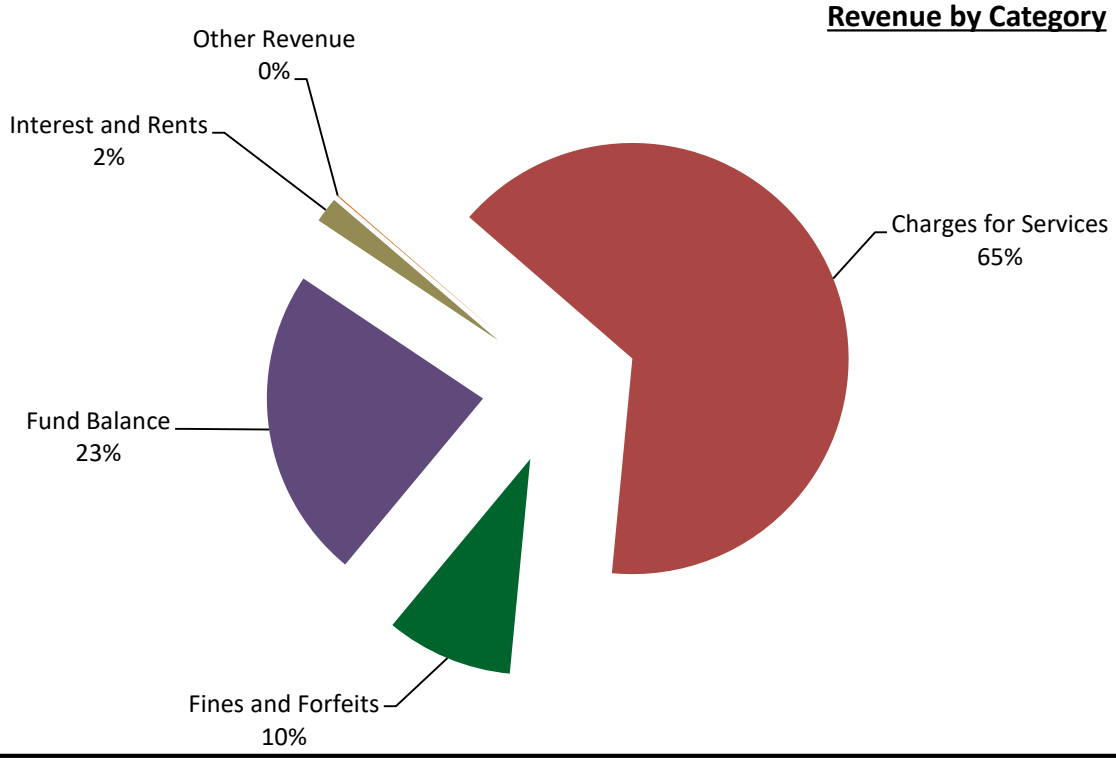


2019 and 2020: The fluctuations shown here are due to the inclusion fund balance as a revenue source for offsetting capital expenditures.

Note: Inclusion of fund balance as a revenue source is done for budgetary purposes only. Prior year actuals (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 17.

Parking Fund
Revenue by Category



Graph 13.

Parking Fund Expenditures by Year

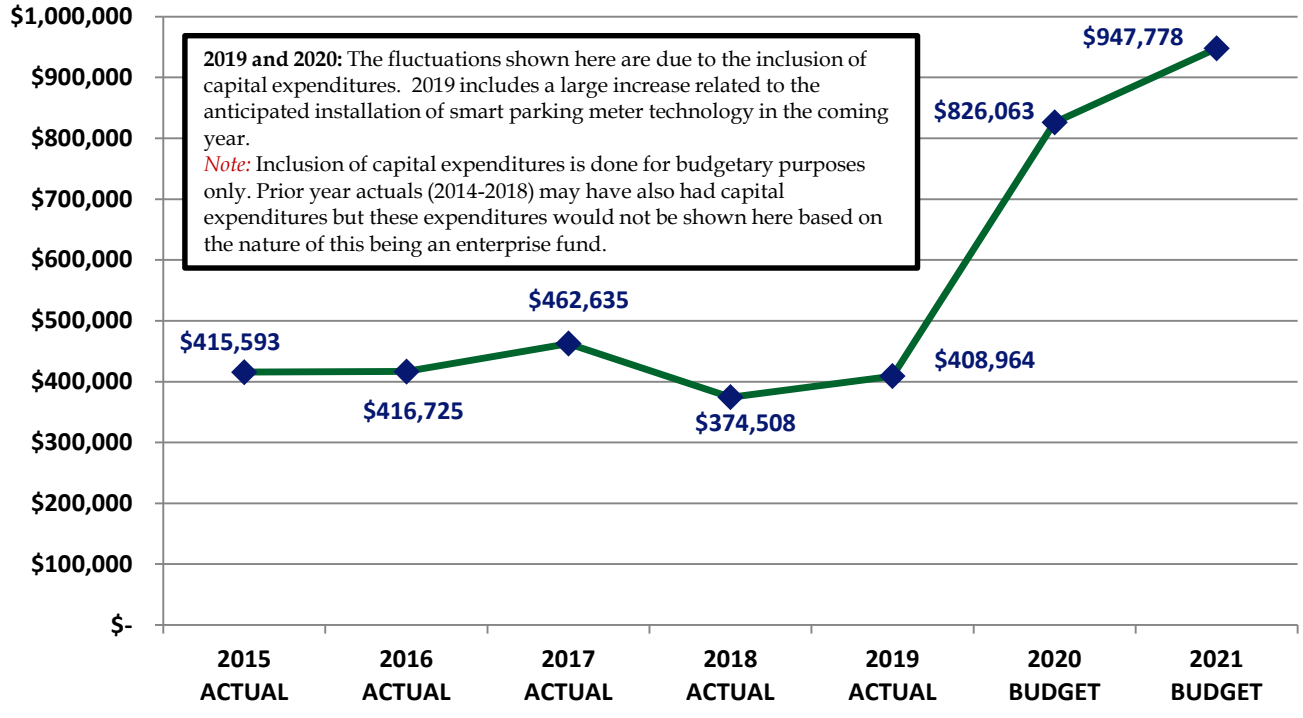
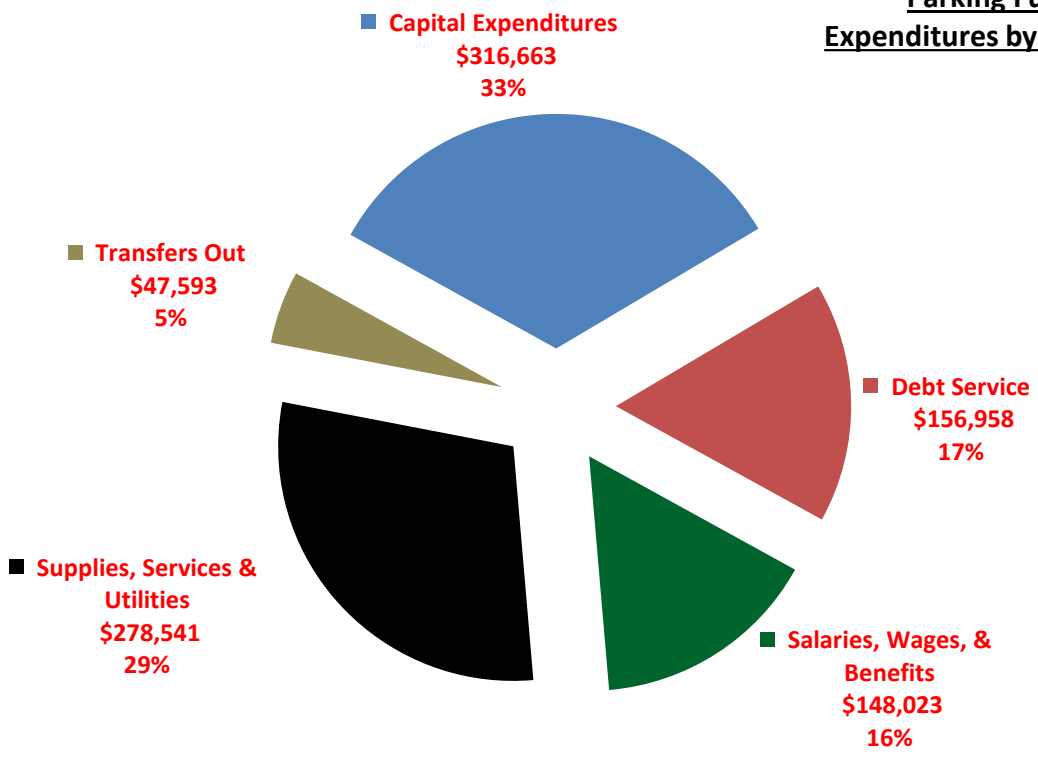


Chart 18.

Parking Fund Expenditures by Category



MAJOR REVENUE SOURCES

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

Major Revenue Sources			
Revenue Source		*2021 Budget*	*Percentage of Revenue*
Charges for Services	$	617,230	65.12%
Fund Balance	$	221,642	23.39%
Total Major Revenues	**$**	**838,872**	**88.51%**
Total Parking Fund Revenue	**$**	**947,778**	

1. Charges for Services

➢ ***Meters***

The Borough receives approximately $382,730 annually from the parking meters, including overtime parking revenue. A total of 783 meters are strategically placed within a 2-block radius of the intersection of Hanover and High streets, also known as the Square.

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

- **Short-term zone** – 508 short-term meters are available on-street and 114 short-term meters are located in parking lots for public use. These meters are silver in color. Depending on how much time is needed, the public may insert the following cash denominations: $.05 for 4 minutes; $.10 for 8 minutes; $.35 for 28 minutes, and $.75 for 1 hour. A credit card option is available for a minimum of 1 hour at a rate of $1.15 per hour.

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

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



➢ ***Parking Garage***

The Pomfret Street Parking Garage has been in operation since the fall of 1999. Currently, the Borough takes in approximately $206,800 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 $96,506 annually from the Borough's 6 parking lots situated in the Downtown:

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

- **Liberty Avenue Parking Lot** – Located behind the Courthouse Commons and Employment Skills Center with 28 designated leased spaces, the spaces rent for $45 per month with a discounted six-month advance pay option available. This lot

is free to the public Monday through Friday from 4:30 p.m. to 7:00 a.m. and all day Saturday and Sunday.

- **East Louther Street South Parking Lot** – Located to the rear of Bedford Street Antiques with 28 designated leased spaces, the spaces rent for $45 per month with a discounted six-month advance pay option available. The East Louther Street South lot also offers 23 silver (short term) parking meters for general public use. This lot is free to the public Monday through Friday from 4:30 p.m. to 7:00 a.m. and all day Saturday and Sunday.

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

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

2. Fund Balance

Over the past several years, the Borough has built 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 2021, it is anticipated that approximately $221,642 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 over the next several years to lessen the need for future debt issuances.

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 2021 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

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Revenue							
Intergovernmental	-	-	1,059,740	273,491	147,091	5,133,343	6,305,392
Other Revenue	-	-	10,000	34,671	-	25,000	50,000
Interest and Rents	-	-	14,383	10,209	10,708	10,000	10,000
Transfers In	-	-	3,012,166	211,090	673,127	691,371	670,525
Bond Proceeds	-	-	2,236,968	1,170,005	952,130	-	5,000,000
Fund Balance	-	-	-	-	-	632,851	912,180
Total	-	-	6,333,257	1,699,466	1,783,056	6,492,565	12,948,097
Expenditures							
Debt Service	-	-	39,779	229,545	217,345	279,621	5,670,525
Capital Expenditures	-	-	3,846,900	2,588,803	1,461,020	6,162,944	7,277,572
Transfers Out	-	-	-	-	-	50,000	-
Total	-	-	3,886,679	2,818,348	1,678,365	6,492,565	12,948,097

Chart 19.

Capital Projects Fund Revenue by Category

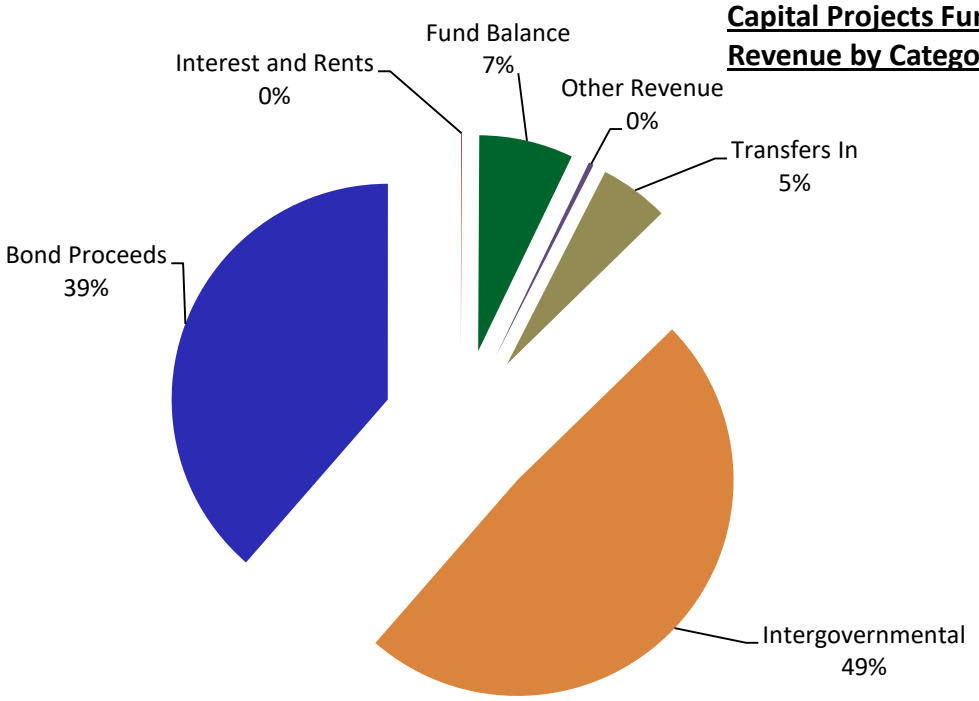
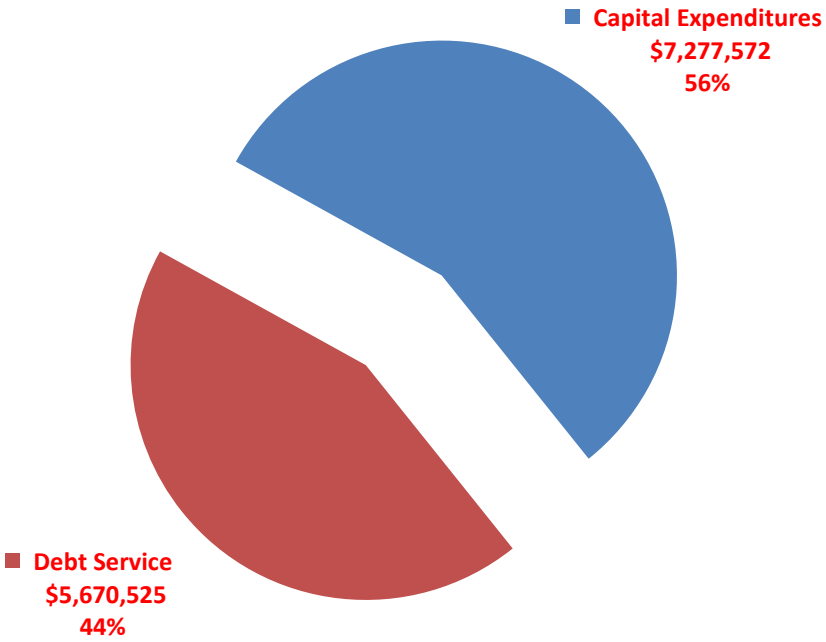


Chart 20.

Capital Projects Fund Expenditures by Category



MAJOR REVENUE SOURCES

Major revenue sources in the capital projects fund consist of intergovernmental and bond proceeds both of which are detailed below.

Major Revenue Sources		
Revenue Source	*2021 Budget*	*Percentage of Revenue*
Intergovernmental	$ 6,305,392	48.70%
Bond Proceeds	$ 5,000,000	38.62%
Total Major Revenues	**$ 11,305,392**	**87.31%**
Total Capital Projects Fund Revenue	**$ 12,948,097**	

1. Intergovernmental

From time-to-time the Borough receives revenue from the state and federal government.

- ***State Funding***

The Borough was awarded several state grants related to its capital program.

- **Commonwealth Financing Authority - Multimodal Transportation Fund Grant** – The Borough was awarded $250,000 in state funding related to the Boroughs Carlisle Connectivity Project.

  Approximately $77,427 is budgeted to be drawn down in 2021.

- **Harrisburg Area Transportation Study - Regional Transportation Plan Grant** – The Borough was awarded $1,000,000 in state funding related to the Boroughs Carlisle Connectivity Project.

  Approximately $1,000,000 is budgeted to be drawn down in 2021.

- **Pennsylvania Department of Transportation - Multimodal Transportation Fund Grant** – The Borough was awarded a total of $3,867,059 in state funding related to the Boroughs Carlisle Connectivity Project.

  Approximately $1,811,832 is budgeted to be drawn down in 2021.

- ***Federal Funding***

The Borough was awarded two federal grants related to its capital program.

- **US Department of Transportation - FY 2016 TIGER Discretionary Grant –** The Borough was awarded a total of $5 million in federal funding to be used towards the Boroughs Carlisle Connectivity Project.

  Approximately $3,180,895 is budgeted to be drawn down in 2021.

- **Pennsylvania Department of Transportation - Transportation Alternatives Program –** The Borough was awarded a total of $380,000 in federal funding related to the Boroughs Carlisle Connectivity Project.

  Approximately $235,238 is budgeted to be drawn down in 2021.

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 2021, bond proceeds are estimated to be about $5,000,000 shown as a mixture of fund balance and new bond proceeds.

Highway Aid Fund Summary

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

FUND HIGHLIGHTS

- **Overall:** 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 that are received from the state.

FINANCIAL SUMMARIES

Table 18.

Highway Aid Fund Revenue & Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Revenue							
Fund Balance	-	-	-	-	-	98,572	133,024
Interest and Rents	681	6,686	13,673	29,575	37,313	11,000	30,000
Intergovernmental	427,703	499,397	522,601	552,909	566,599	540,428	496,976
Total	428,384	506,083	536,274	582,484	603,912	650,000	660,000
Expenditures							
Supplies, Services, & Utilities	268,177	539,059	-	-	-	-	-
Capital Expenditures	-	-	469,996	461,801	554,463	650,000	660,000
Total	268,177	539,059	469,996	461,801	554,463	650,000	660,000

Graph 14.

Highway Aid Fund
Revenue by Year

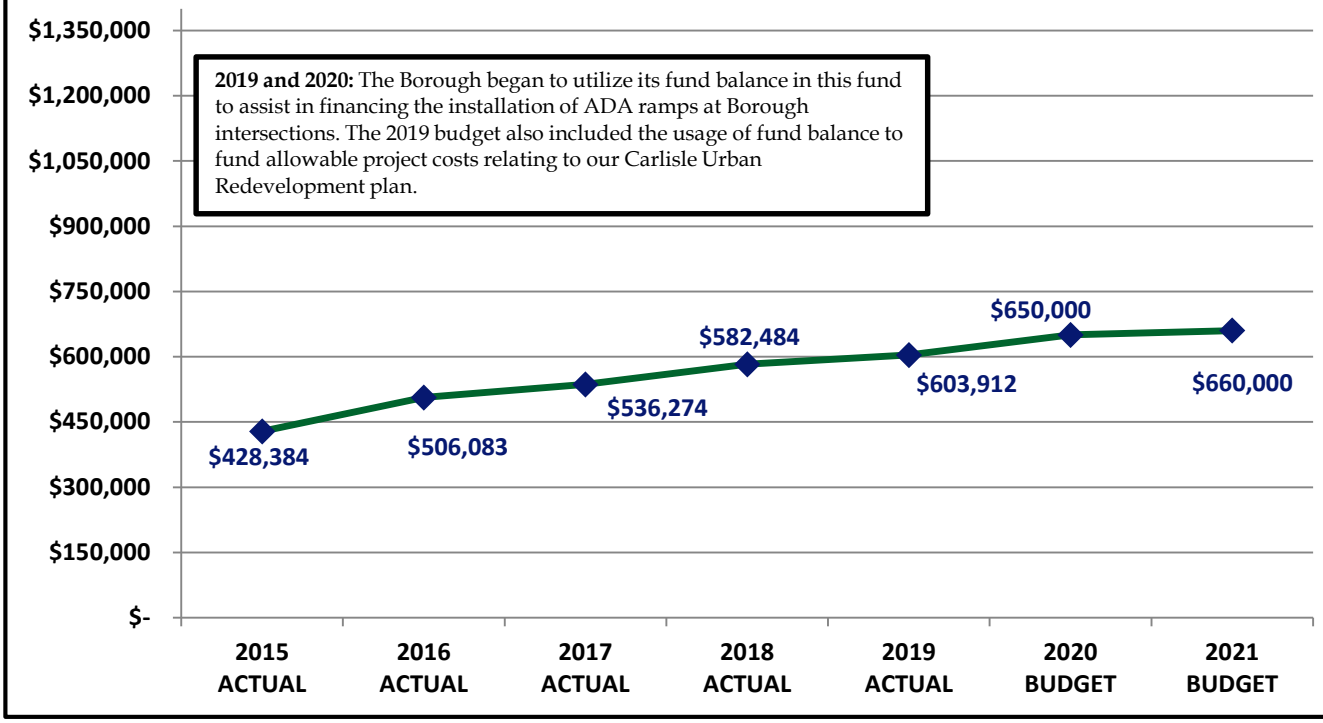
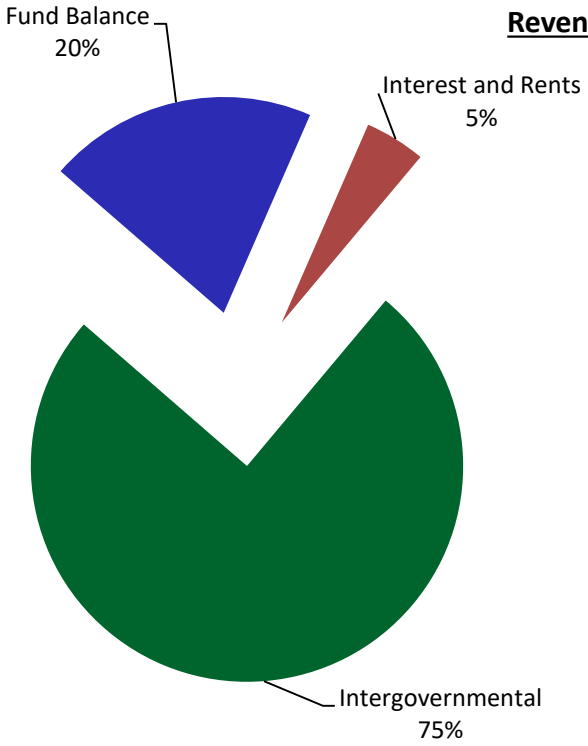
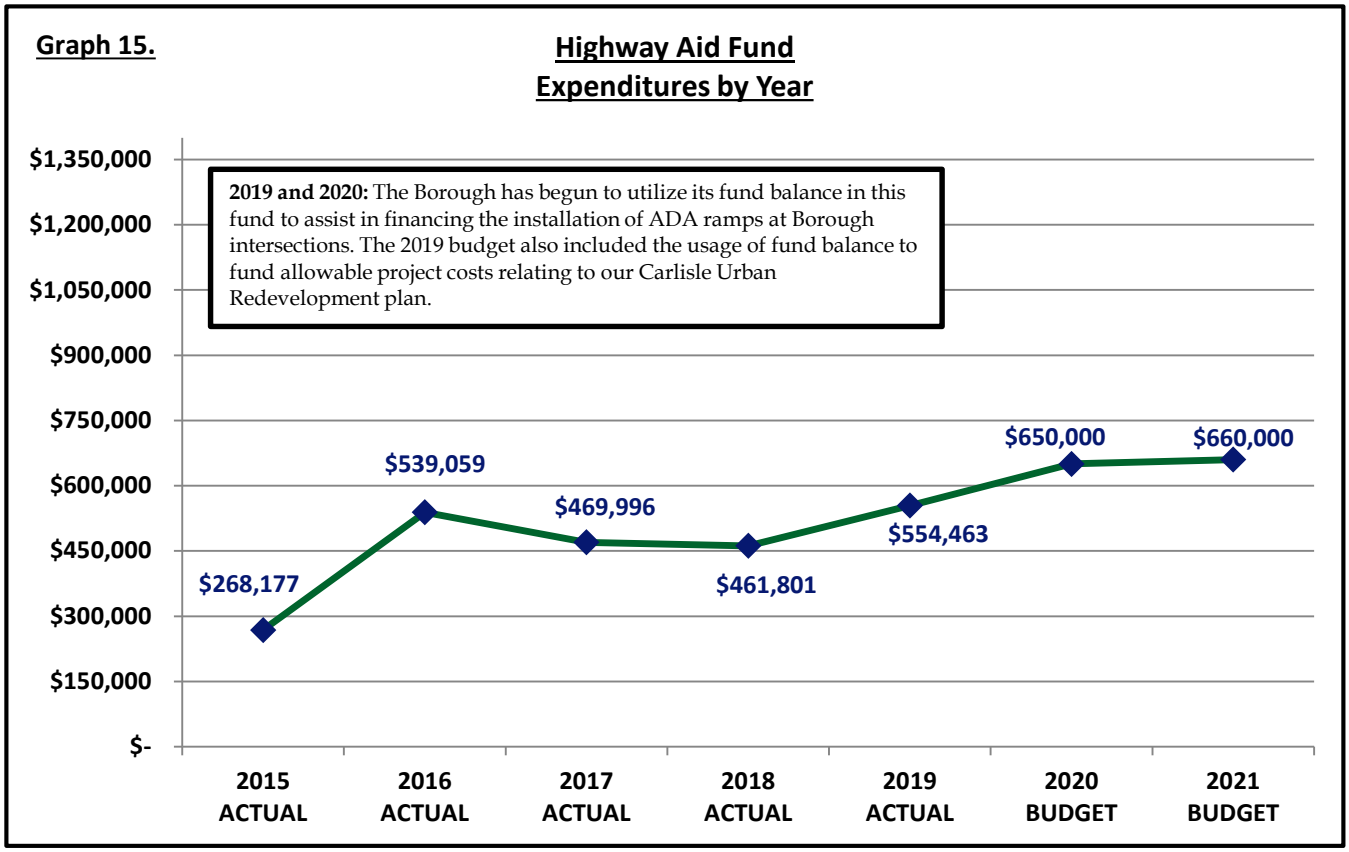


Chart 21.

Highway Aid Fund
Revenue by Category





MAJOR REVENUE SOURCES

The primary revenue source in the Highway Aid fund is intergovernmental revenues which is detailed below.

Major Revenue Sources			
Revenue Source		*2021 Budget*	*Percentage of Revenue*
Intergovernmental	$	496,976	75.30%
Total Major Revenues	**$**	**496,976**	**75.30%**
Total Highway Aid Fund Revenue	**$**	**660,000**	

1. Intergovernmental

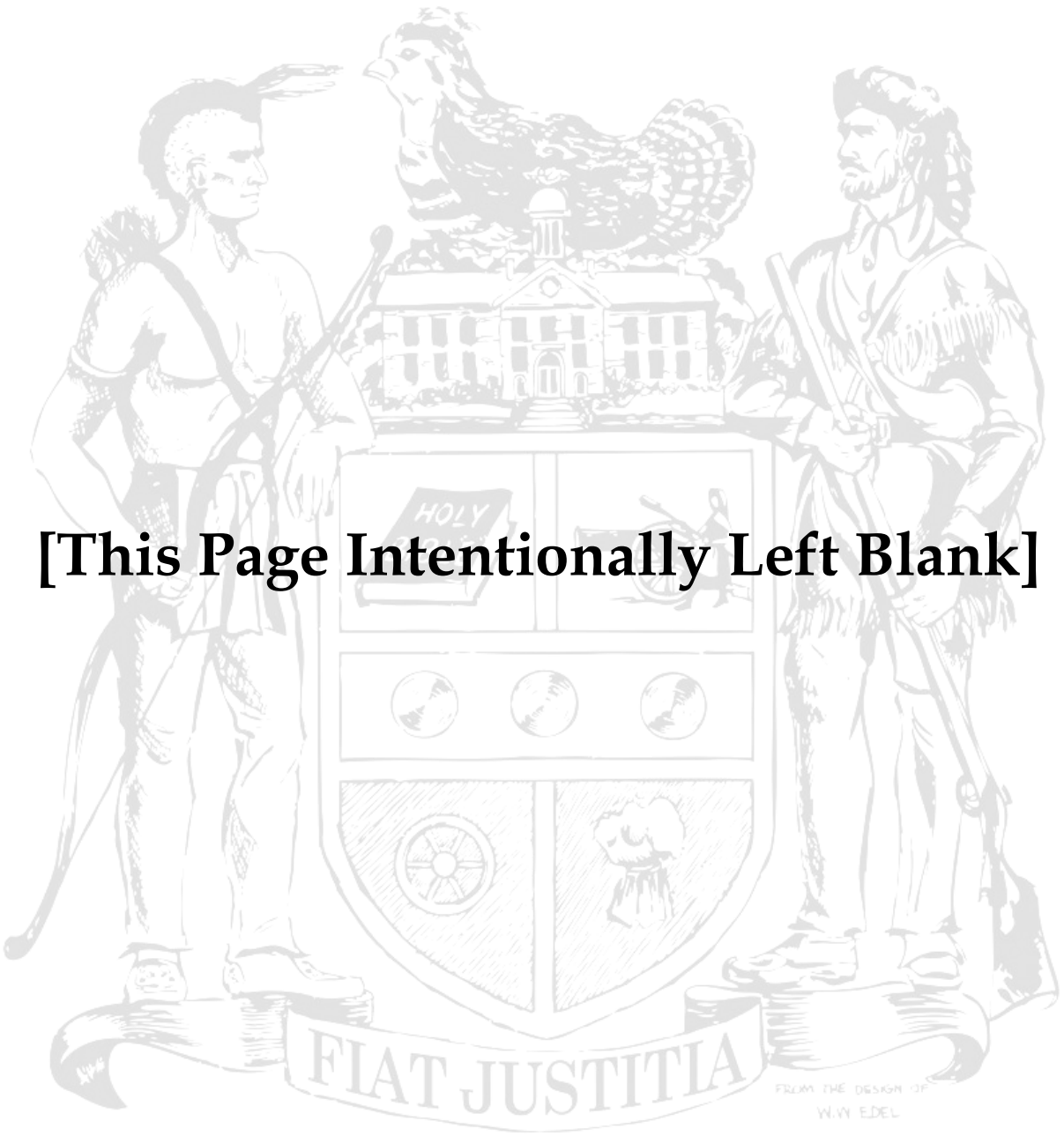
The Borough has regularly received state Highway Aid Funding.

- ***State Funding***

The Borough was anticipates being awarded 2021 Highway Aid funds.

- **Highway Aid** – Funds are allocated to Pennsylvania municipalities based on a formula that takes into account population and street mileage. The use of highway aid funds is strictly governed by Pennsylvania Act 665. Permitted uses include: maintenance, repair, construction, or reconstruction of public streets, bridges, culverts, and drainage structures; acquisition, maintenance, repair, and operation of street signs, traffic signs, traffic signal control systems, and street lighting; and acquisition of equipment to maintain streets, bridges, culverts, and drainage structures. Approximately $496,976 will be received from the state in 2021. 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.

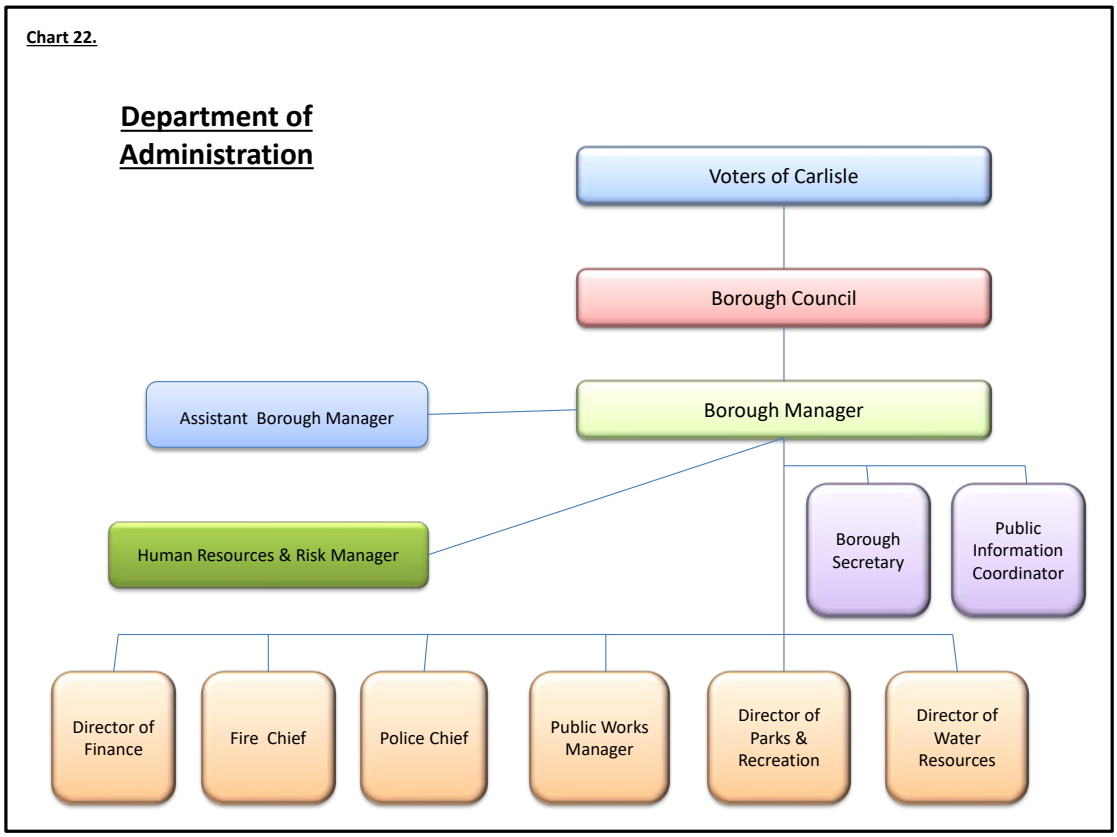
OPERATING BUDGETS



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Department of Administration

Chart 22.



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**	$1,556,219
Legal Services	Personnel	**Operating Budget**	$1,540,469
Property & Casualty Insurance		**Capital Budget**	$15,750
		Full-Time Employees	5

Table 19.

Department of Administration Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Borough Council							
Operating Expenditures	120,290	92,261	88,874	121,637	129,114	164,708	133,125
Capital Expenditures	-	-	-	-	-	-	-
Total	**120,290**	**92,261**	**88,874**	**121,637**	**129,114**	**164,708**	**133,125**
Manager's Office							
Operating Expenditures	348,053	358,735	392,859	426,406	456,949	439,936	465,184
Capital Expenditures	-	-	-	-	-	-	-
Total	**348,053**	**358,735**	**392,859**	**426,406**	**456,949**	**439,936**	**465,184**
Legal Services							
Operating Expenditures	155,371	161,859	233,660	179,034	110,507	135,000	135,000
Capital Expenditures	-	-	-	-	-	-	-
Total	**155,371**	**161,859**	**233,660**	**179,034**	**110,507**	**135,000**	**135,000**
Personnel							
Operating Expenditures	140,888	118,054	114,074	121,501	121,578	129,640	149,899
Capital Expenditures	-	-	-	-	-	-	-
Total	**140,888**	**118,054**	**114,074**	**121,501**	**121,578**	**129,640**	**149,899**
Information Technology							
Operating Expenditures	218,499	211,783	200,522	232,155	258,657	262,225	248,305
Capital Expenditures	14,490	28,850	-	17,925	35,574	20,000	15,750
Total	**232,989**	**240,633**	**200,522**	**250,080**	**294,231**	**282,225**	**264,055**
Outside Agencies							
Operating Expenditures	129,500	121,231	107,618	122,527	122,100	123,100	118,000
Capital Expenditures	-	-	-	-	-	-	-
Total	**129,500**	**121,231**	**107,618**	**122,527**	**122,100**	**123,100**	**118,000**
Property & Casualty Insurance							
Operating Expenditures	215,594	215,756	228,827	237,747	250,575	277,955	290,956
Capital Expenditures	-	-	-	-	-	-	-
Total	**215,594**	**215,756**	**228,827**	**237,747**	**250,575**	**277,955**	**290,956**
Total	**1,342,685**	**1,308,529**	**1,366,434**	**1,458,932**	**1,485,054**	**1,552,564**	**1,556,219**

Graph 16.

Department of Administration
Total Expenditures by Year

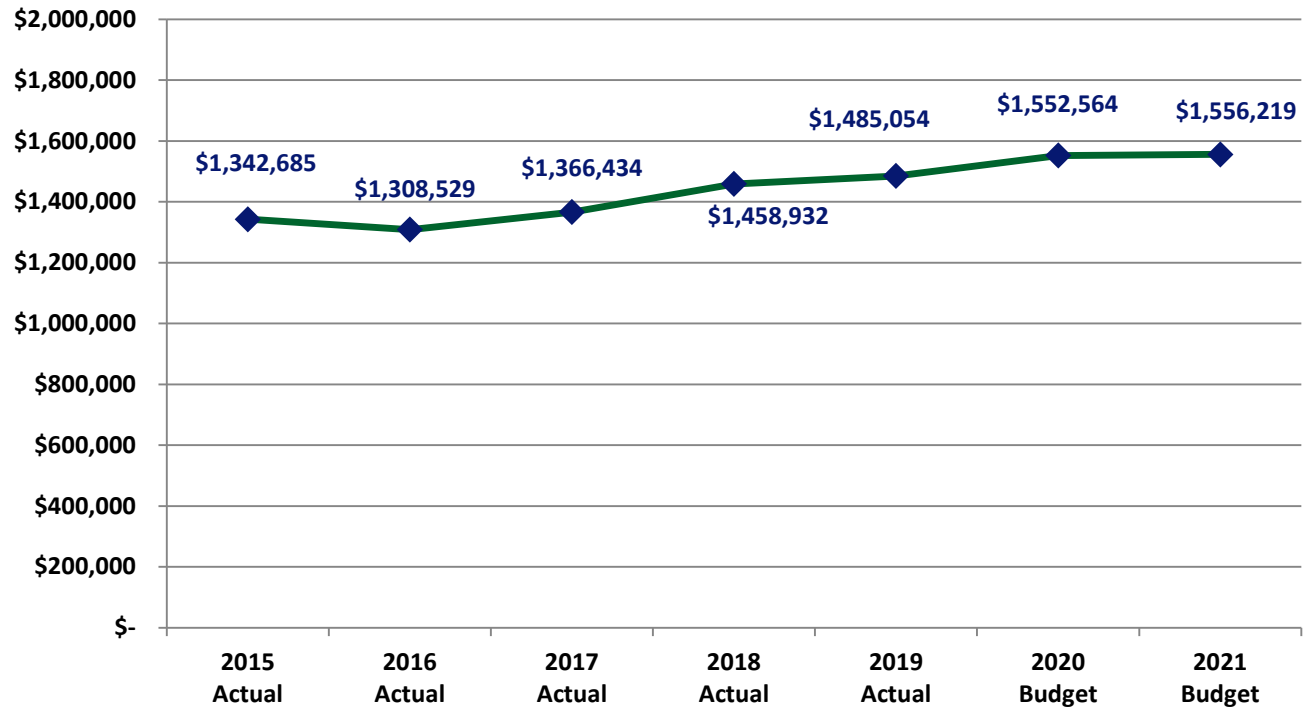


Chart 23.

Department of Administration
Expenditures by Category

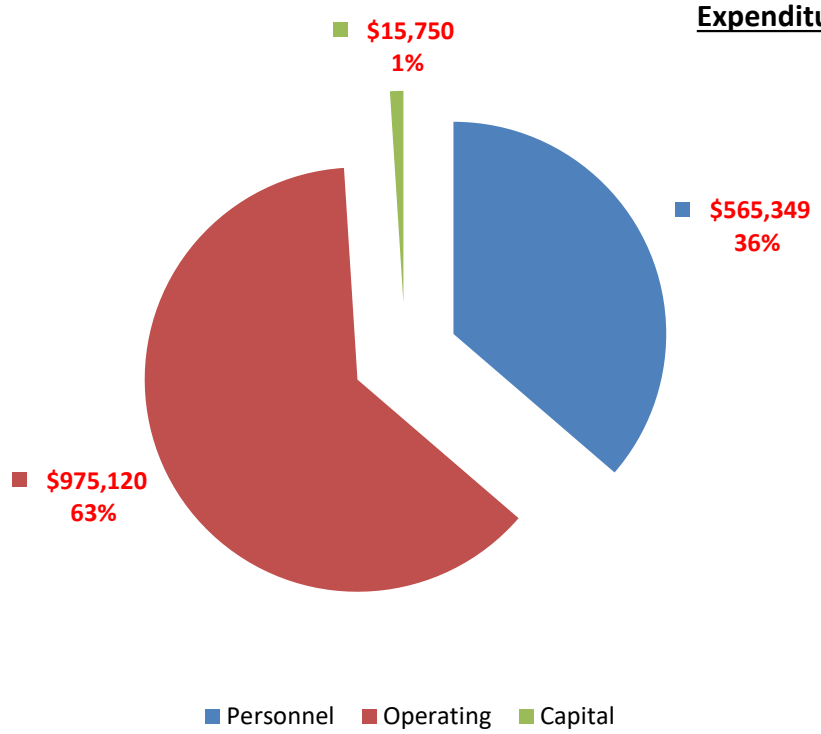
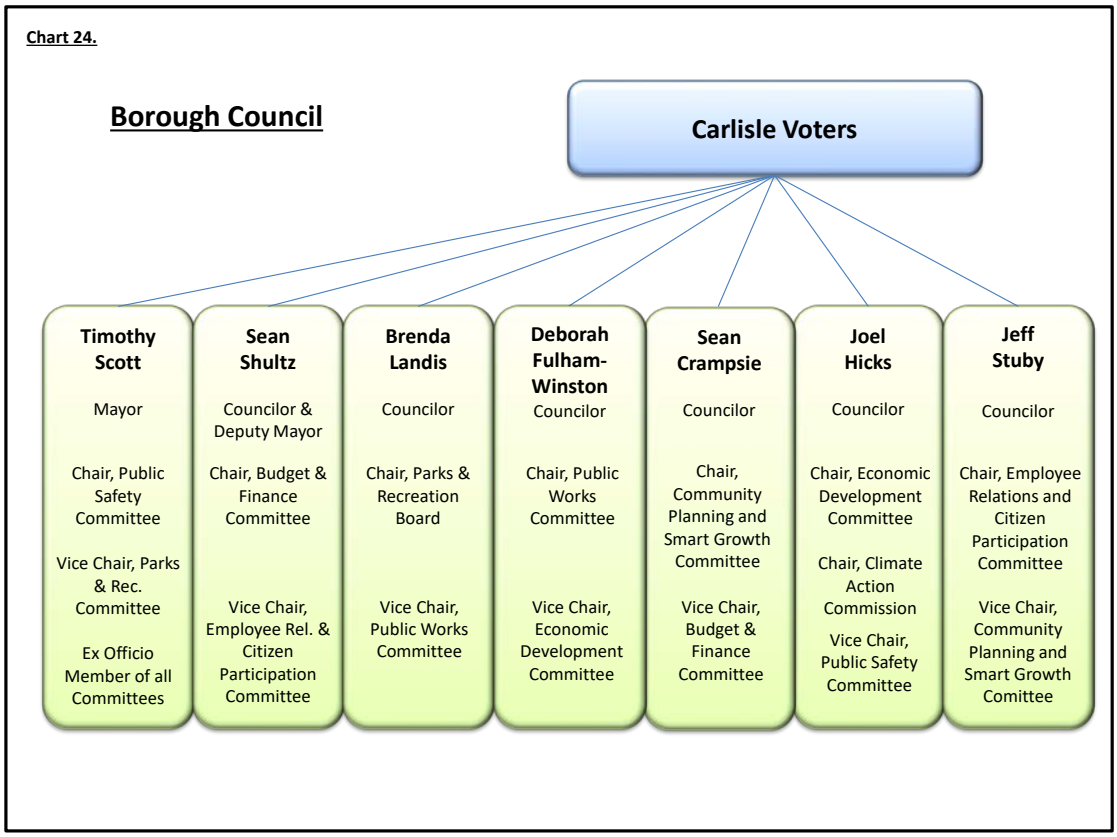


Chart 24.



FUNCTION OVERVIEW

Function Snapshot	
Department	Administration
Applicable Funds	General
Budget In Total	$133,125
Operating Budget	$133,125
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 a seven-member Council shall govern Carlisle Borough. The Council consists of six Council Members, elected at large to staggered four-year terms, and a Mayor who is elected at large to a four-year term. All Council Members and the Mayor are Carlisle Borough residents and registered voters. They are also required to reside within Borough limits for at least one (1) year immediately prior to assuming office. The Mayor presides over Council, participates in actions by Council, and has one vote. The Mayor does not have veto power. Term limits are set at two complete terms for Mayor and Council Members. Council Members who reach the term limit are required to wait at least two years, until the next municipal election, to run for a Council seat. The Pennsylvania Borough Code limits salaries of Mayor and Council Members.

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

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



Borough Council
Sean Shultz, Sean Crampsie, Jeff Stuby, Joel Hicks
Deborah Fulham-Winston, 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

2020 ACCOMPLISHMENTS:

- Created the Climate Action Commission
- Carlisle Borough Council passed a resolution acknowledging and apologizing for any and all past participation in the sanctioning of segregation and systemic racism toward African-Americans and other people of color, particular in relation to the events that led to the removal of all grave markers and headstones, except for one, in the Lincoln Cemetery in 1972 and acknowledging the suffering and pain caused by centuries of discrimination and racial inequity in Borough government and the auspices over which she has jurisdiction….. This resolution further affirms the Borough's commitment to moving forward as a more compassionate, caring, and inclusive community, as well as educating ourselves about the past and its impacts on the present."
- Continued the implementation of the Carlisle Urban Redevelopment Plan (CURP)

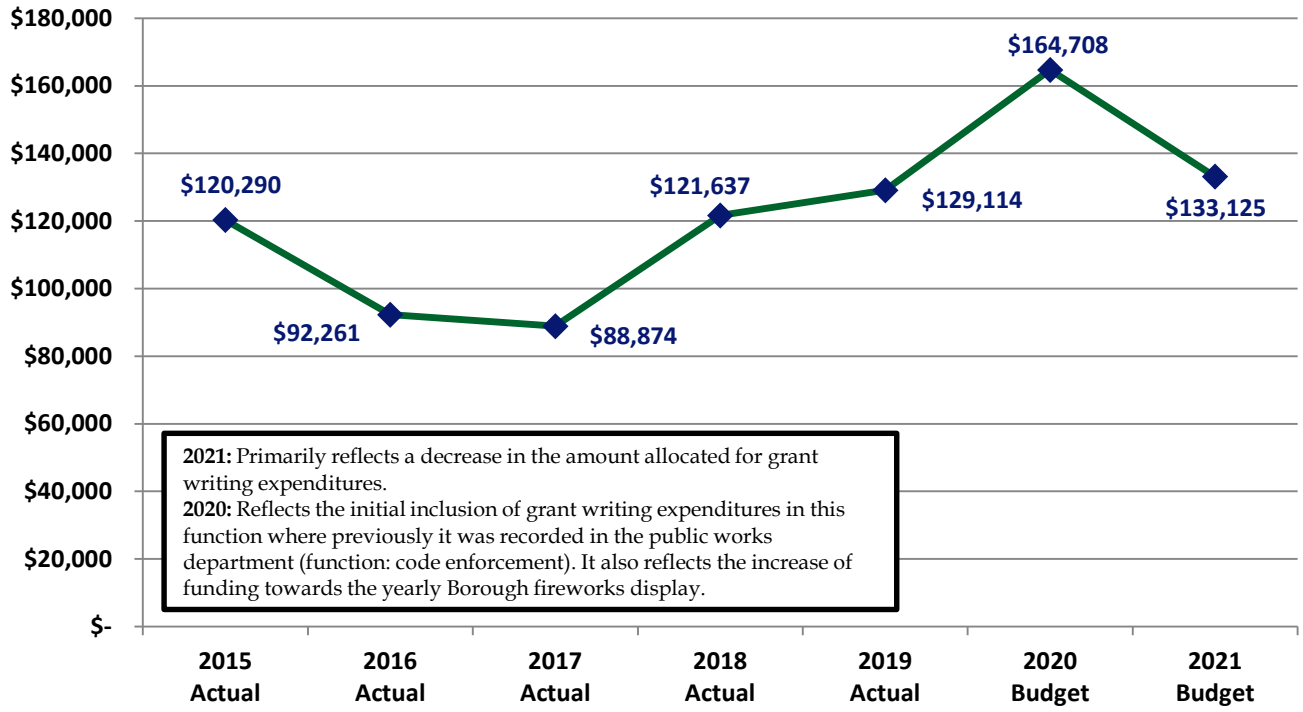
    - TIGER Project infrastructure advanced
    - Northside Village land development plan approvals
    - Carlisle Connectivity Project 1 RTP Grant application authorization
- COVID-19 measures taken to support community and minimize negative impacts to local economy
    - Actively participated and engaged with the business community, stakeholders, local and state officials and agencies to address the immediate and ever-evolving public health crisis.
    - Implemented strategies to accelerate small business recovery
        - ✓ Distributed $149,750 in small business grants through the CARES Act
        - ✓ Suspended sidewalk ordinance to allow C-1 businesses ability to expand footprint for patrons
        - ✓ Temporarily lifted open container ordinance in C-1 Business District
        - ✓ Permitted commercial use in public park space
    - Implemented strategies to respond to the needs of the community
        - ✓ Carlisle Area Emergency Response Fund Committee – raised over $123,000 for emerging health-related needs within Carlisle community
        - ✓ Transitioned Stuart Community Center into temporary shelter operation for use by Carlisle CARES
        - ✓ Moratorium placed on utility bill terminations and late penalty assessments
        - ✓ Suspended residential parking enforcement and provided free on street and off-street parking temporarily.
    - Transitioned public meetings to virtual platform and livestreamed meetings to Facebook
- Revamped Outside Agency guidelines and process
- Finalized the Draft Rental Housing Inspection Ordinance
- Advanced public engagement and transparency
- Advanced the Borough's HOME Program efforts that addresses blight and provides homeownership opportunities to first time homebuyers
- Committed to open community dialogue incorporating awareness and education regarding racism in the Borough of Carlisle (Reference Resolution 11-04-2020-01)

2021 GOALS

- Advance community engagement and transparency efforts
- Host forums and advance education and awareness on systemic racism
- Work collaboratively with community stakeholders to enable economic sustainability and recovery from COVID-19
- Analyze zoning reforms that may encourage economic development, sustainability, and building repurposing or renovations
- Evaluate options to assist in mitigation of stormwater runoff
- Evaluate operations to determine most cost effective strategies to reduce structural budget deficit
- Advance the Borough of Carlisle's Climate Action Plan
- Advance the Borough's Rental Housing Ordinance
- Continue to explore and advance inter-municipal partnerships

Graph 17.

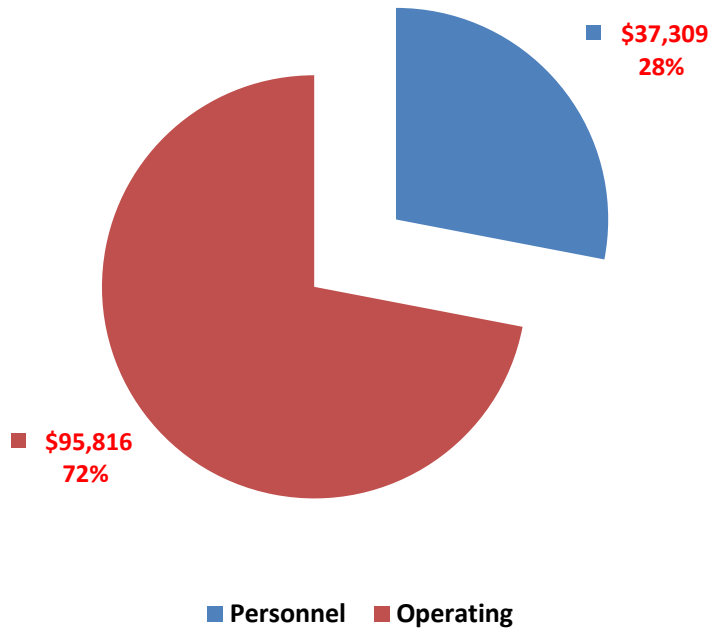
Borough Council
Operating Expenditures by Year



2021: Primarily reflects a decrease in the amount allocated for grant writing expenditures.
2020: Reflects the initial inclusion of grant writing expenditures in this function where previously it was recorded in the public works department (function: code enforcement). It also reflects the increase of funding towards the yearly Borough fireworks display.

Chart 25.

Borough Council
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Administration
Applicable Funds	General Fund Parking Fund
Budget In Total	$ 982,239
Operating Budget	$ 966,489
Capital Budget	$ 15,750
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)

2020 ACCOMPLISHMENTS

- COVID-19 operational adjustments to mitigate and aid in the prevention and spread of the global pandemic
  - ✓ Emergency Services Preparedness coordination with Cumberland County
  - ✓ Borough facilities temporarily closed then reopened with limited access
  - ✓ Precautionary measures for employees – shift modifications, tele-working, PPE
  - ✓ Measures taken to aid the public – online sales and home delivery of Borough trash bags, hygiene and social distancing enhancements at Borough facilities, curbside pickup accommodations for downtown patrons, compost facility opened/expanded,
- COVID-19 Collaboration and Participation
  - ✓ COVID-19 Forum convened to set priorities and cooperative approach for managing available resources (CDBG, CARES Act)
  - ✓ Small Business Group Committee focusing on small business support during CV-19 and post recovery strategies.
  - ✓ Community Action Network participation in response to the public health crisis and meeting the needs of the Carlisle community.
  - ✓ Carlisle Borough Small Business Relief Grant partnership with CAEDC/RACC
- Pursued and awarded grants totaling $1,258,693 ($1M Connectivity Project 1; $258,693 Renew Cumberland)
- Analyzed medical plan design and compensation plan update
- Implemented Human Resources and Employee Self Service modules of software
- Increased social media presence on Facebook and regular activity on LinkedIn
- Elevated employee training and opportunities
- Carlisle Borough tied for 2nd Place in Susquehanna Municipal Trust's Safety Awards! Because of our high rating, workers' compensation costs are estimated to go down by approximately $45,000 for 2021.

2021 GOALS

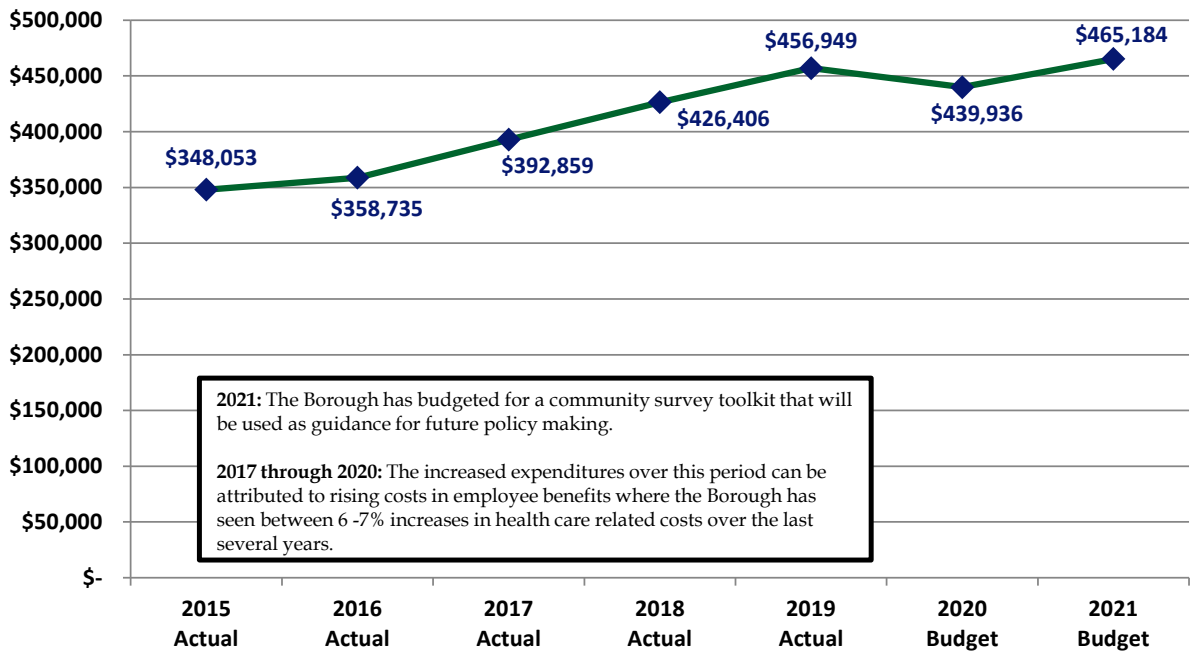
- Provide a 2021 balanced budget to Borough Council
- Continue implementation of the Carlisle Urban Redevelopment Plan including the TIF
- Review and update Personnel & IT policies and advance the Borough's Wellness Program
- Complete multi-faceted employee training program
- Continue a multi-year review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

- Explore additional downtown revitalization strategies that have the ability to capitalize on existing assets, as well as address public perceptions

FINANCIAL SUMMARIES

Graph 18.

Manager's Office
Operating Expenditures by Year

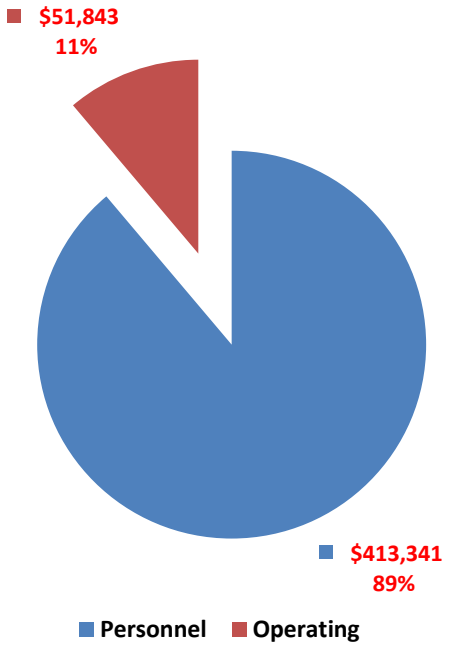


2021: The Borough has budgeted for a community survey toolkit that will be used as guidance for future policy making.

2017 through 2020: The increased expenditures over this period can be attributed to rising costs in employee benefits where the Borough has seen between 6 -7% increases in health care related costs over the last several years.

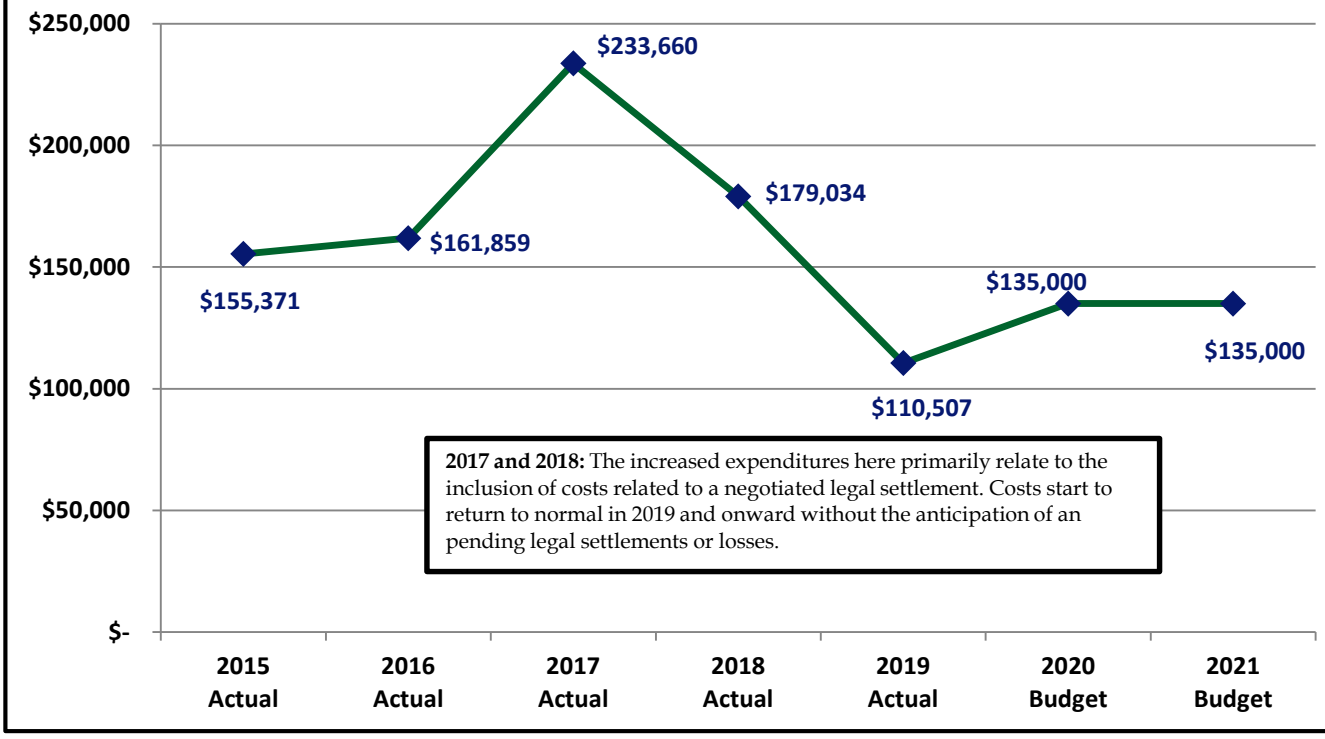
Chart 26.

Manager's Office
Expenditures by Category



Graph 19.

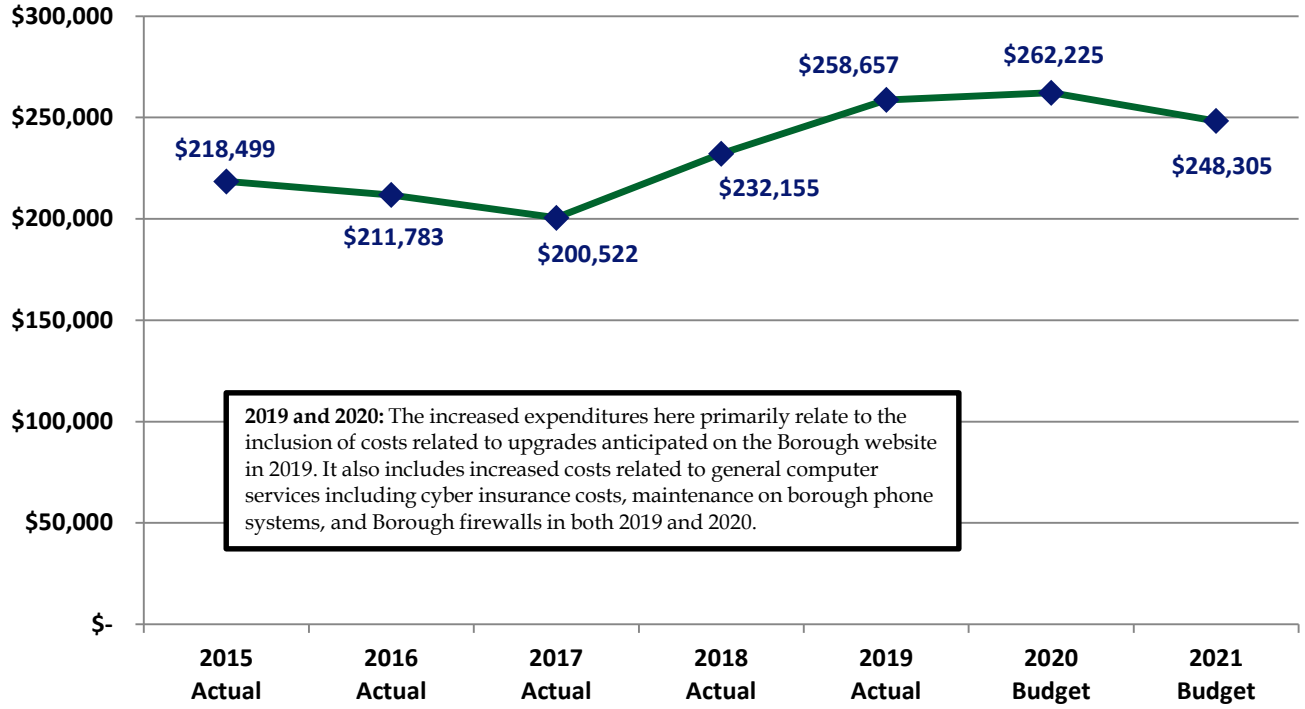
Legal
Operating Expenditures by Year



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.

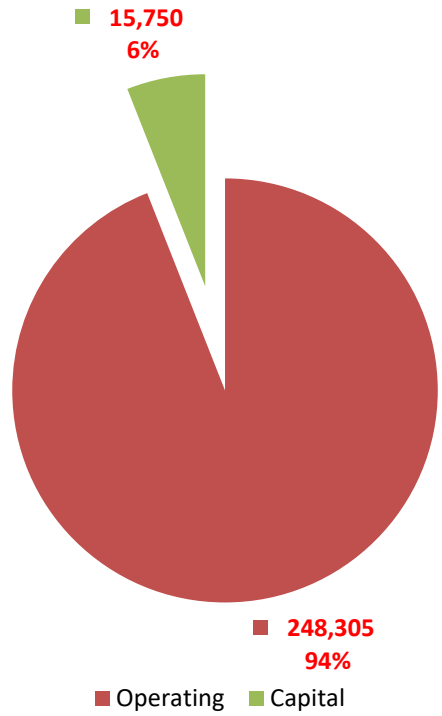
Information Technology
Operating Expenditures by Year



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.

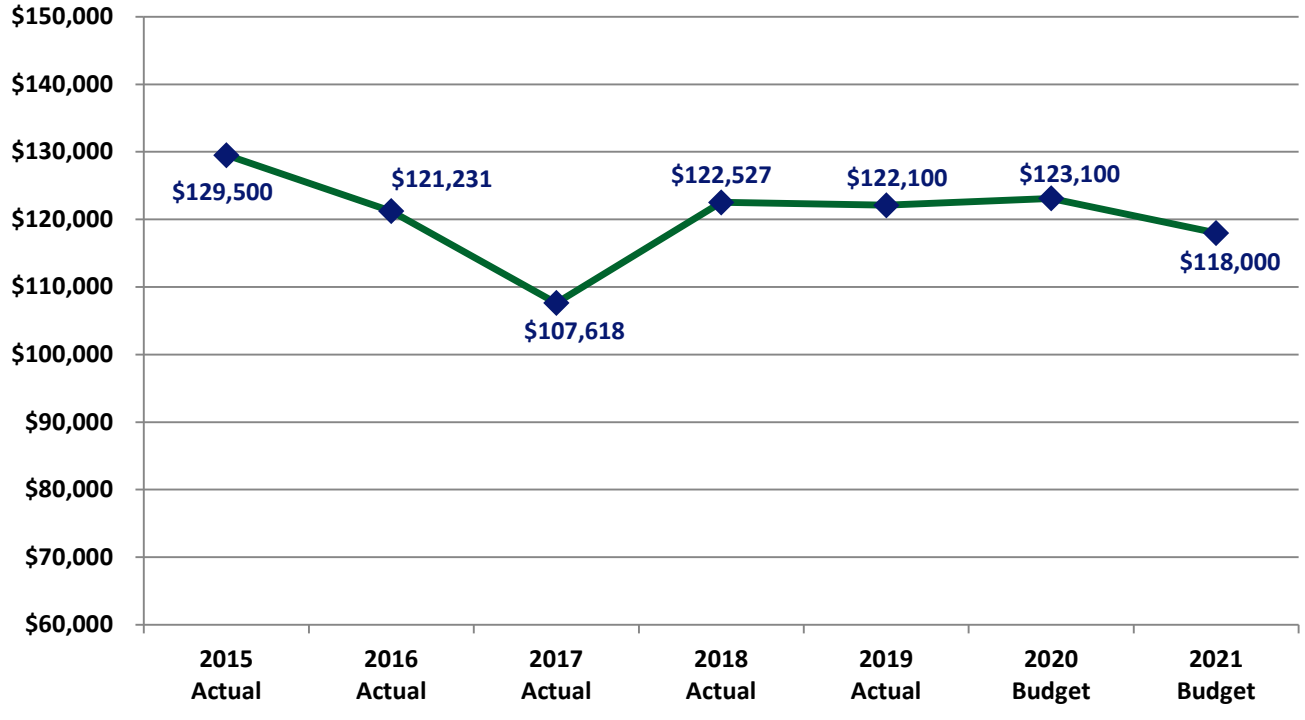
Chart 27.

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	$440,855
Operating Budget	$440,855
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.

Personnel
Operating Expenditures by Year

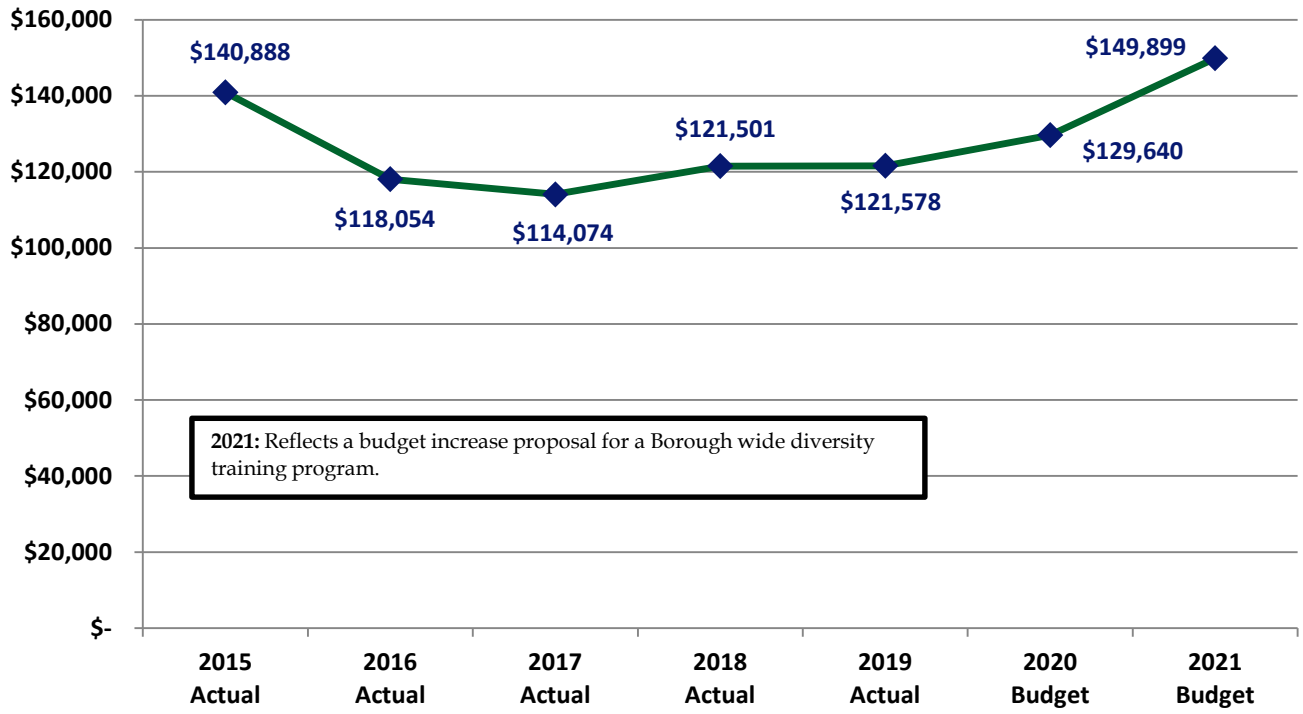
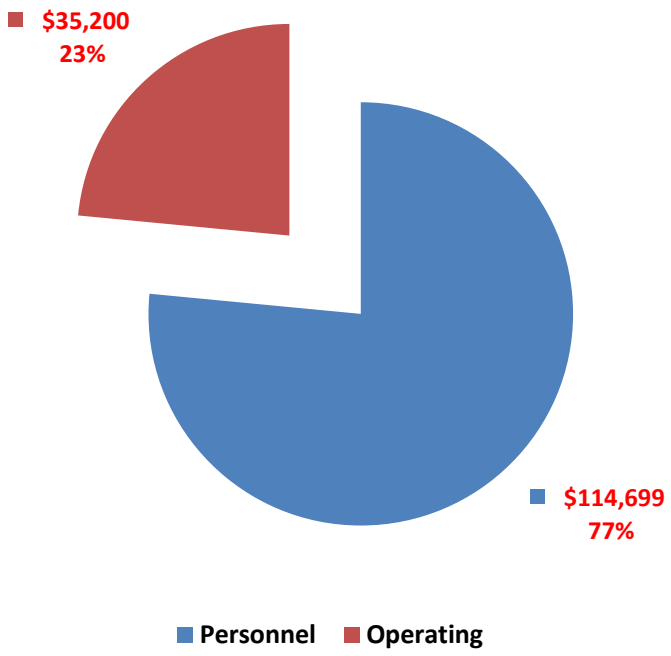


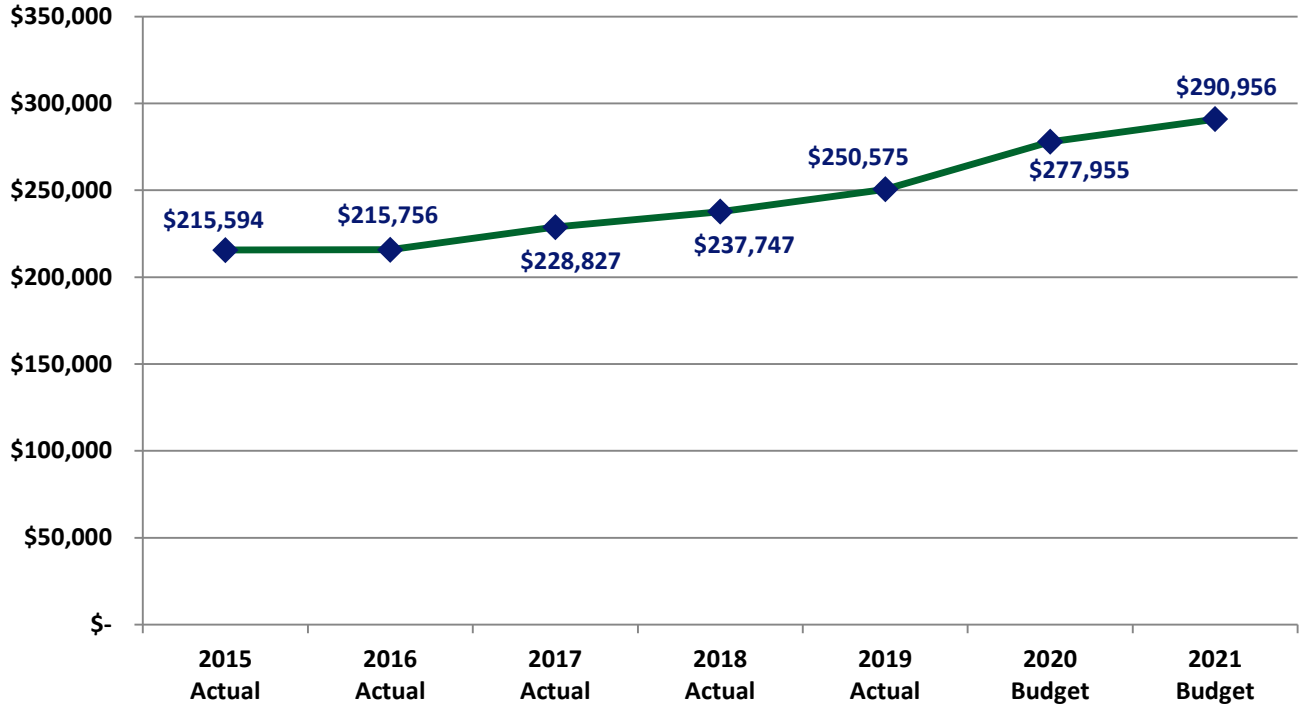
Chart 28.

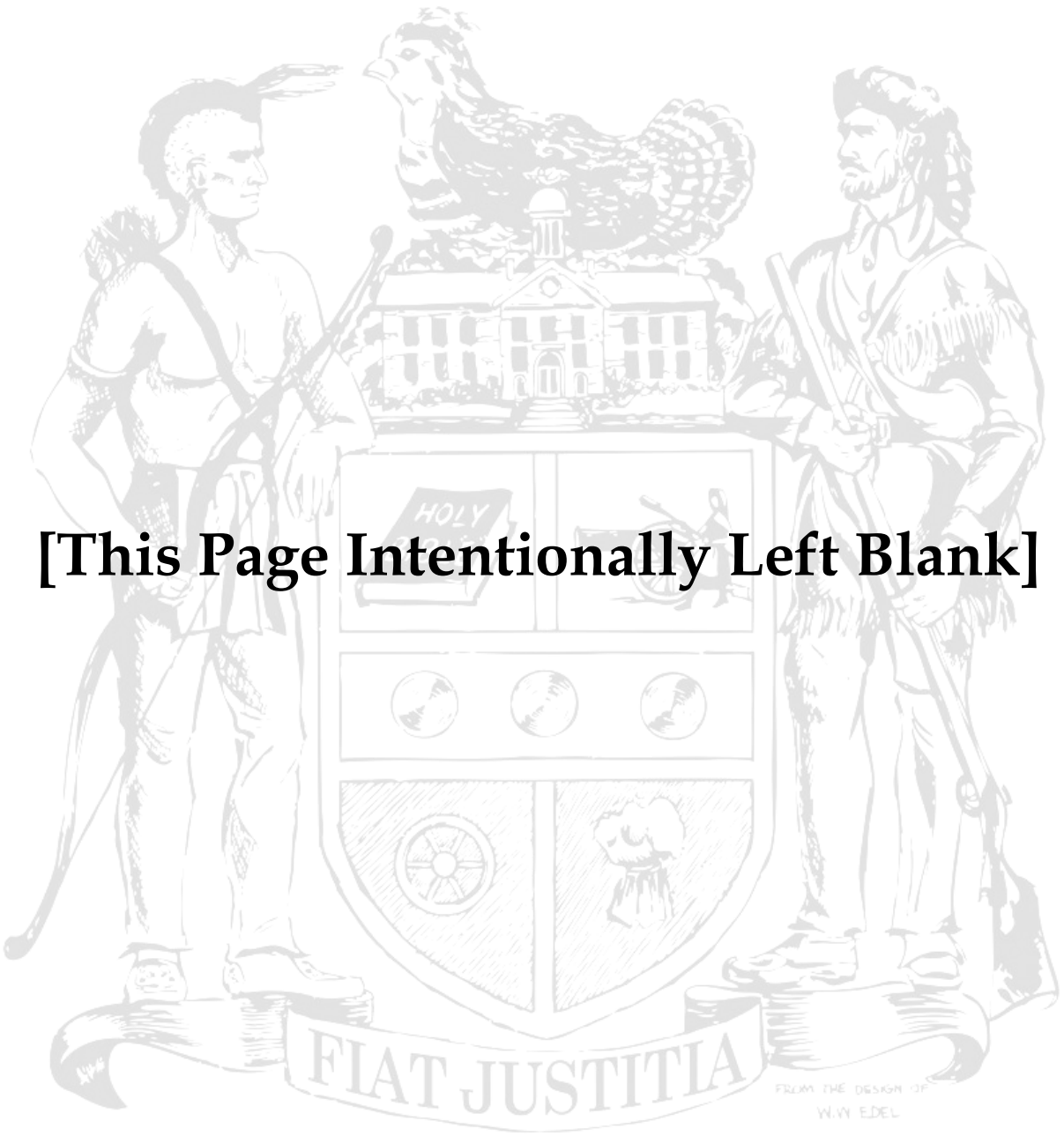
Personnel
Expenditures by Category



Graph 23.

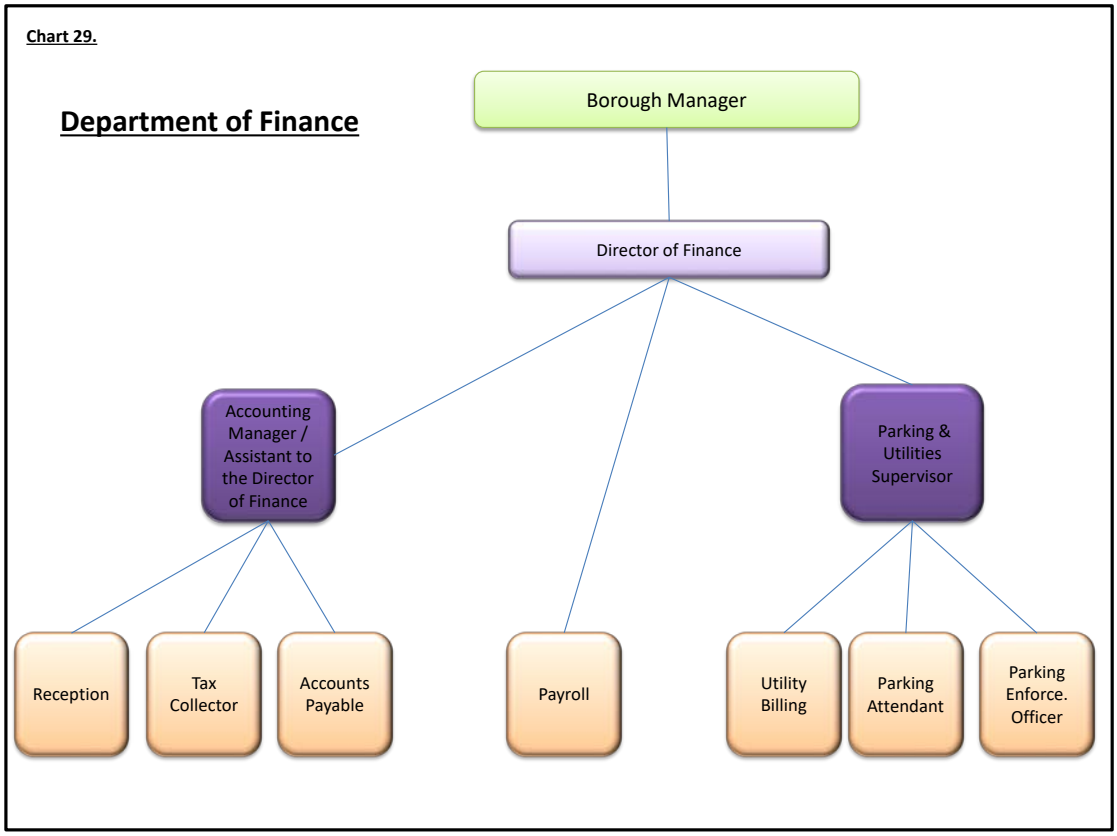
Property & Casualty Insurance
Operating Expenditures by Year





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Chart 29.



DEPARTMENT OVERVIEW

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

Department Functions		Department Financial Summary	
Finance Operations	Water Billing & Collection	**Associated Funds**	All Funds
Sewer Billing & Collection	Stormwater Billing & Coll.	**Budget In Total**	$15,160,001
Tax Collection	Parking Operations	**Operating Budget**	$14,491,838
Parking Garage	Debt Service	**Capital Budget**	$668,163
Water Authority	Sewer Authority	**Full-Time Employees**	7
Unallocated Employee Benefits	Transfers Out		

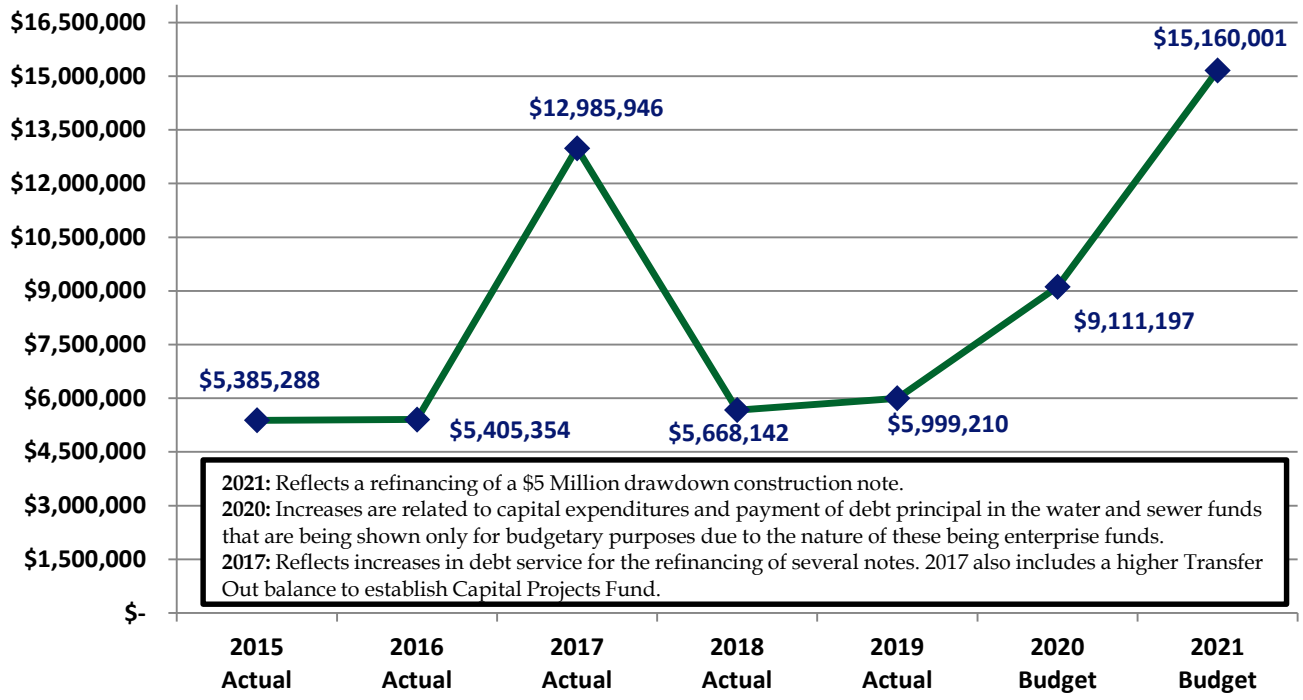
Table 20.

Department of Finance Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Finance Operations							
Operating Expenditures	471,651	483,254	503,429	435,820	494,967	503,478	508,226
Capital Expenditures	-	-	-	-	-	-	-
Total	**471,651**	**483,254**	**503,429**	**435,820**	**494,967**	**503,478**	**508,226**
Water Billing & Collection							
Operating Expenditures	92,815	103,917	155,075	110,265	49,158	37,920	39,527
Capital Expenditures	-	-	2,270	-	-	178,900	175,750
Total	**92,815**	**103,917**	**157,345**	**110,265**	**49,158**	**216,820**	**215,277**
Stormwater Billing & Collection							
Operating Expenditures	-	-	-	-	22,242	34,626	35,882
Capital Expenditures	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**22,242**	**34,626**	**35,882**
Sewer Billing & Collection							
Operating Expenditures	98,307	129,048	139,424	97,149	39,593	47,111	38,744
Capital Expenditures	-	-	2,270	-	-	178,900	175,750
Total	**98,307**	**129,048**	**141,694**	**97,149**	**39,593**	**226,011**	**214,494**
Tax Collection							
Operating Expenditures	66,333	63,667	64,571	123,177	139,630	124,249	133,050
Capital Expenditures	-	-	-	-	-	-	-
Total	**66,333**	**63,667**	**64,571**	**123,177**	**139,630**	**124,249**	**133,050**
Parking Operations							
Operating Expenditures	104,937	122,474	115,709	98,603	115,953	198,940	181,774
Capital Expenditures	-	89	9,315	-	-	74,563	118,563
Total	**104,937**	**122,563**	**125,024**	**98,603**	**115,953**	**273,503**	**300,337**
Parking Garage							
Operating Expenditures	100,483	81,846	96,707	86,769	92,195	123,649	122,837
Capital Expenditures	-	13,918	73,773	-	877	114,000	198,100
Total	**100,483**	**95,764**	**170,480**	**86,769**	**93,072**	**237,649**	**320,937**
Debt Service							
Operating Expenditures	1,696,014	1,666,499	5,961,240	1,535,886	1,457,207	3,918,238	9,995,293
Capital Expenditures	-	-	-	-	-	-	-
Total	**1,696,014**	**1,666,499**	**5,961,240**	**1,535,886**	**1,457,207**	**3,918,238**	**9,995,293**
Water Authority							
Operating Expenditures	8,933	5,050	2,901	770	5,440	8,850	8,850
Capital Expenditures	-	-	-	-	-	-	-
Total	**8,933**	**5,050**	**2,901**	**770**	**5,440**	**8,850**	**8,850**
Sewer Authority							
Operating Expenditures	10,826	11,673	200	5,313	2,580	15,200	15,200
Capital Expenditures	-	-	-	-	-	-	-
Total	**10,826**	**11,673**	**200**	**5,313**	**2,580**	**15,200**	**15,200**
Unallocated Employee Benefits							
Operating Expenditures	979,108	1,034,032	960,806	1,009,120	1,001,065	1,034,819	971,586
Capital Expenditures	-	-	-	-	-	-	-
Total	**979,108**	**1,034,032**	**960,806**	**1,009,120**	**1,001,065**	**1,034,819**	**971,586**
Transfers Out							
Operating Expenditures	1,755,881	1,689,887	4,898,256	2,165,270	2,578,303	2,517,754	2,440,869
Capital Expenditures	-	-	-	-	-	-	-
Total	**1,755,881**	**1,689,887**	**4,898,256**	**2,165,270**	**2,578,303**	**2,517,754**	**2,440,869**
Total	**5,385,288**	**5,405,354**	**12,985,946**	**5,668,142**	**5,999,210**	**9,111,197**	**15,160,001**

Graph 24.

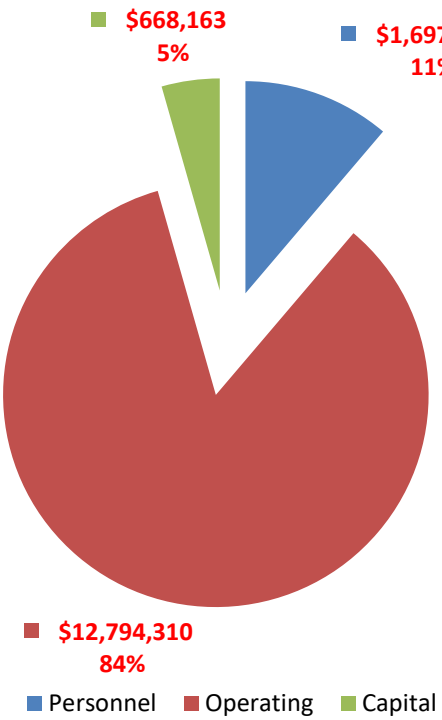
Department of Finance
Total Expenditures by Year



2021: Reflects a refinancing of a $5 Million drawdown construction note.
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	$13,915,974
Operating Budget	$13,915,974
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)

2020 ACCOMPLISHMENTS

- received unmodified opinion for 2019 audit report
- submitted 2019 audit report for GFOA Award for Excellence in Financial Reporting
- received GFOA Award for Excellence in Financial Reporting for 2018 audit
- received GFOA Budget Award for 2020 budget
- investigated e-commerce options for tax collection with potential implementation in 2021

2021 GOALS

- unmodified opinion for 2020 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.

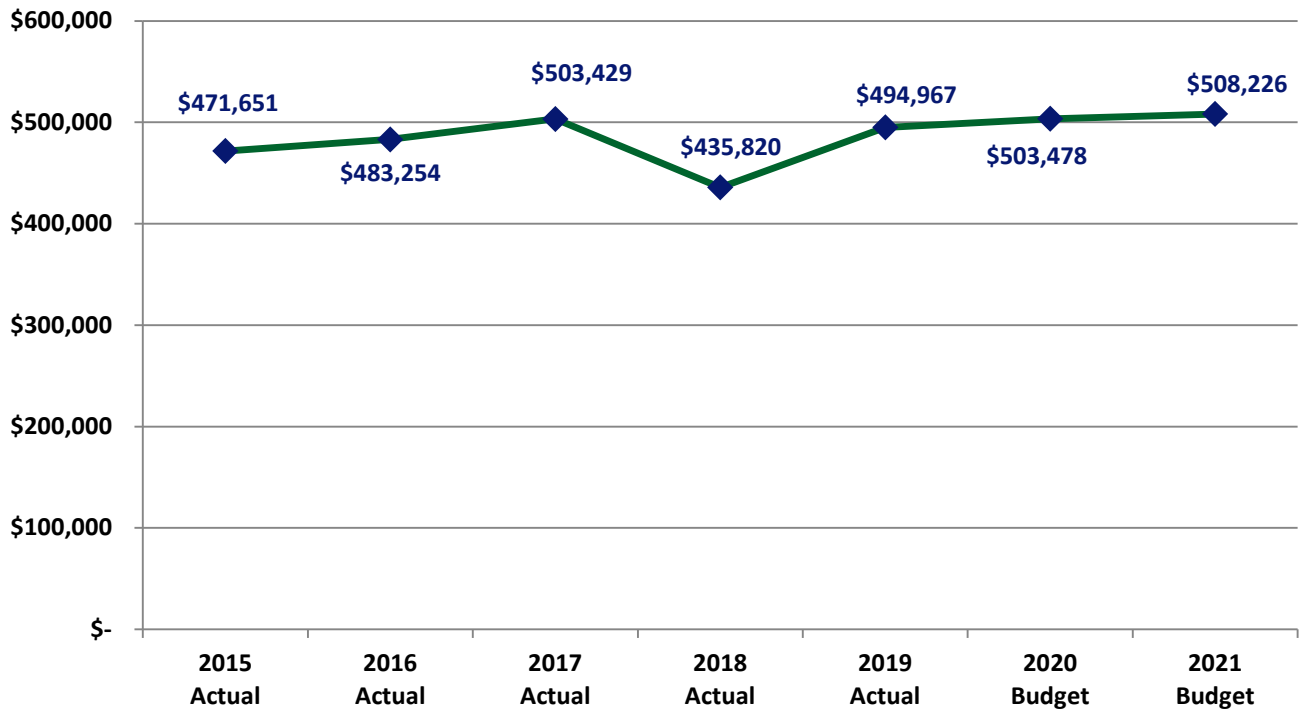
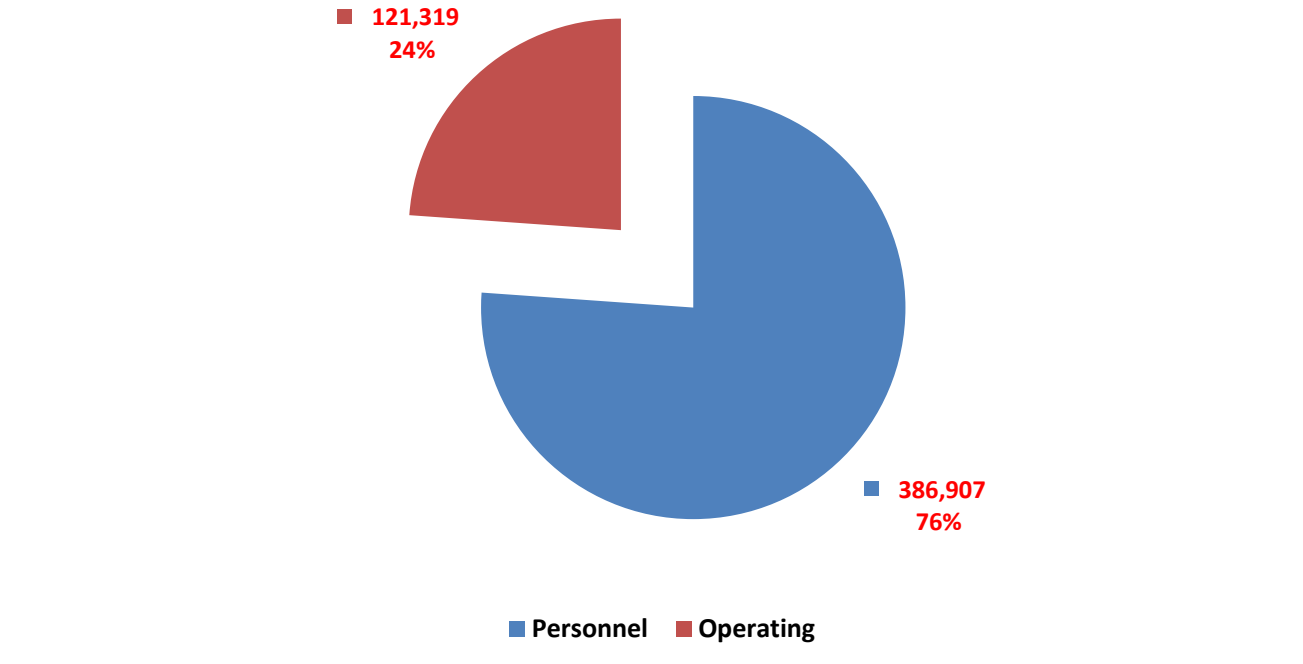
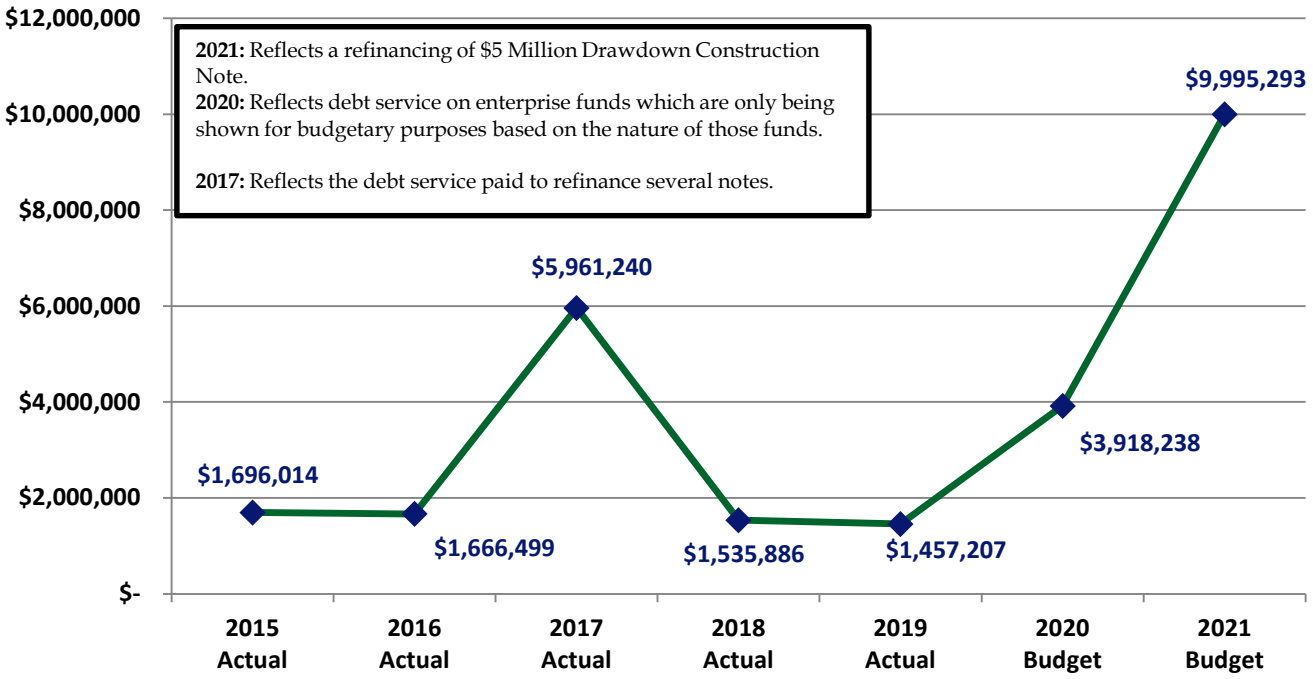


Chart 31.



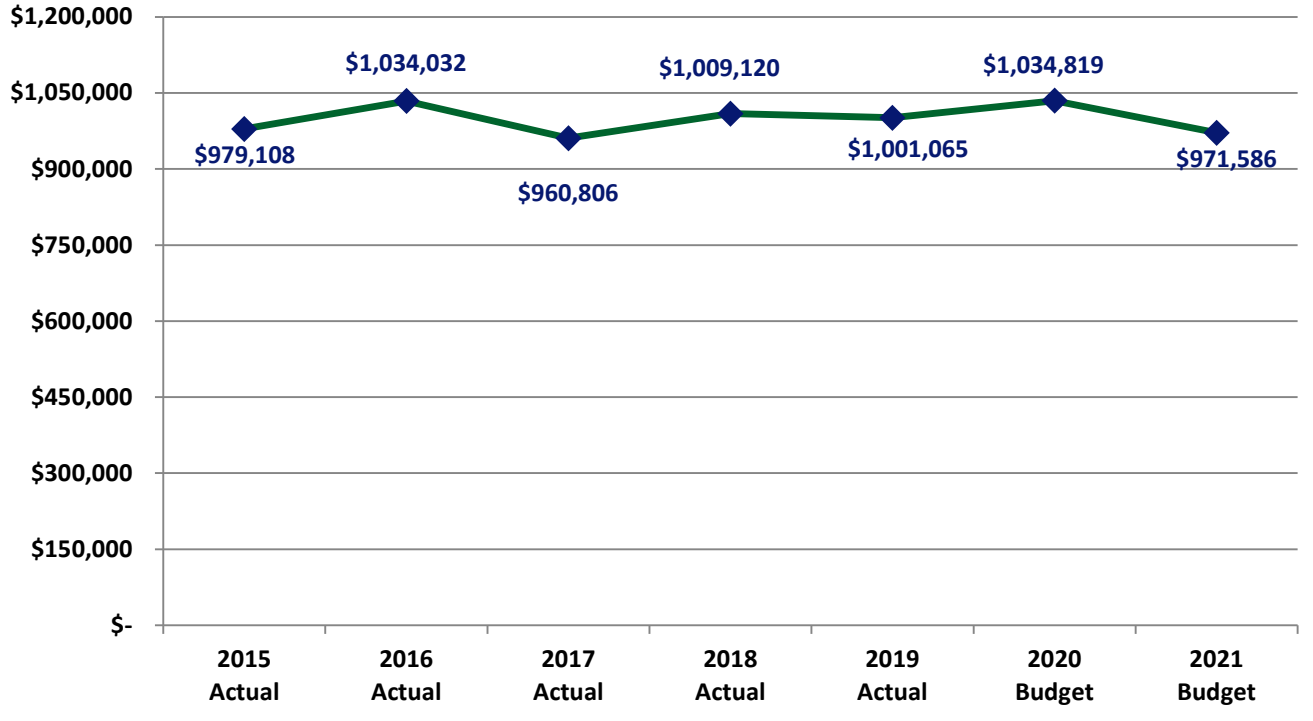
Graph 26.

Debt Service Expenditures by Year



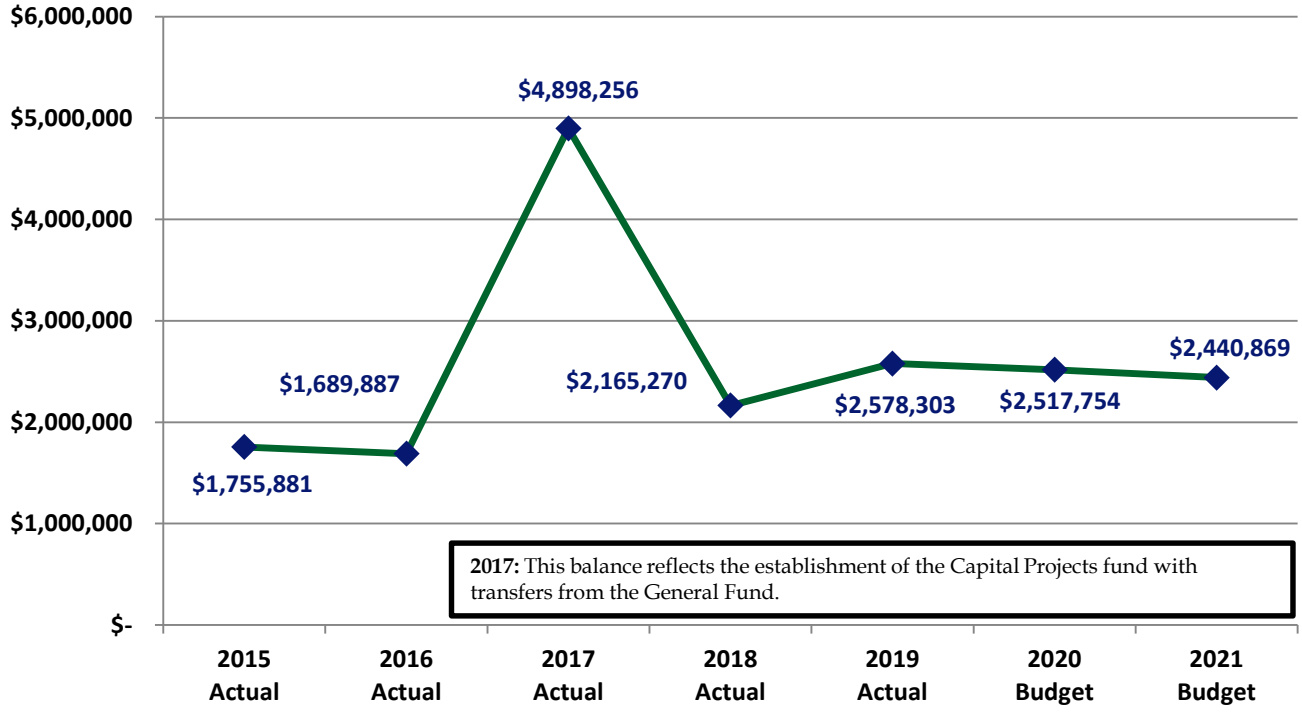
Graph 27.

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	$133,050
Operating Budget	$133,050
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)

2020 ACCOMPLISHMENTS

- successfully collected real estate taxes for the Borough, Carlisle Area School District, and Cumberland County
- investigated opportunities for accepting credit card payments for taxes with possible implementation in 2021

2021 GOALS

- successfully administer the collection of real estate property taxes for FY 2021
- Implementation of accepting credit card payments for real estate taxes

Graph 29.

Tax Collection
Operating Expenditures by Year

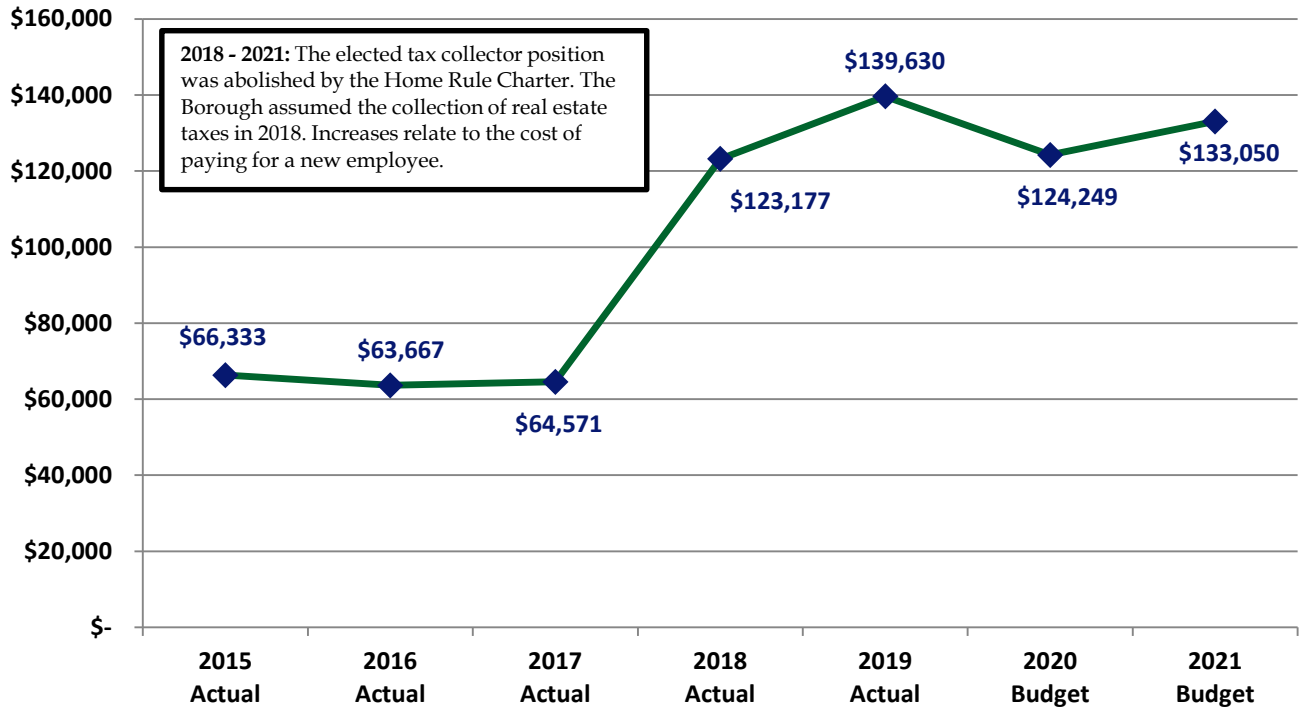
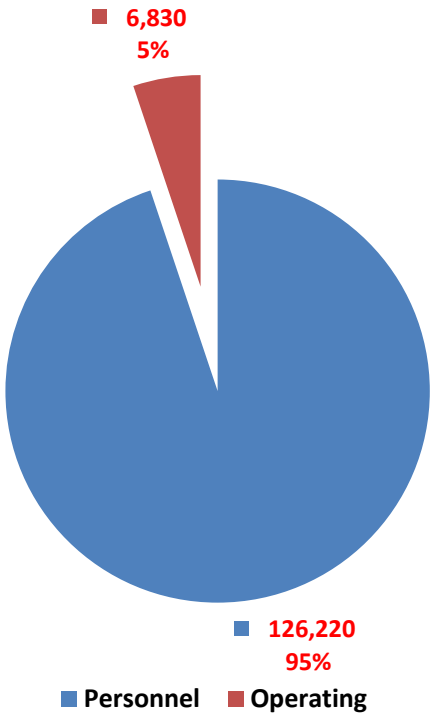


Chart 32.

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	$489,703
Operating Budget	$138,203
Capital Budget	$351,500
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)

2020 ACCOMPLISHMENTS

- billed approximately 26,500 utility customers for water and sewer service
- implemented recommended water and sewer rates based on the 2018 rate consultant study
- Successfully transitioned tenant billing to owner billing only.

2021 GOALS

- Continue implementing recommended water and sewer rate study from 2018 consultant study
- Evaluate a monthly billing process after successful implementation of Smart Water Meters.

Graph 30.

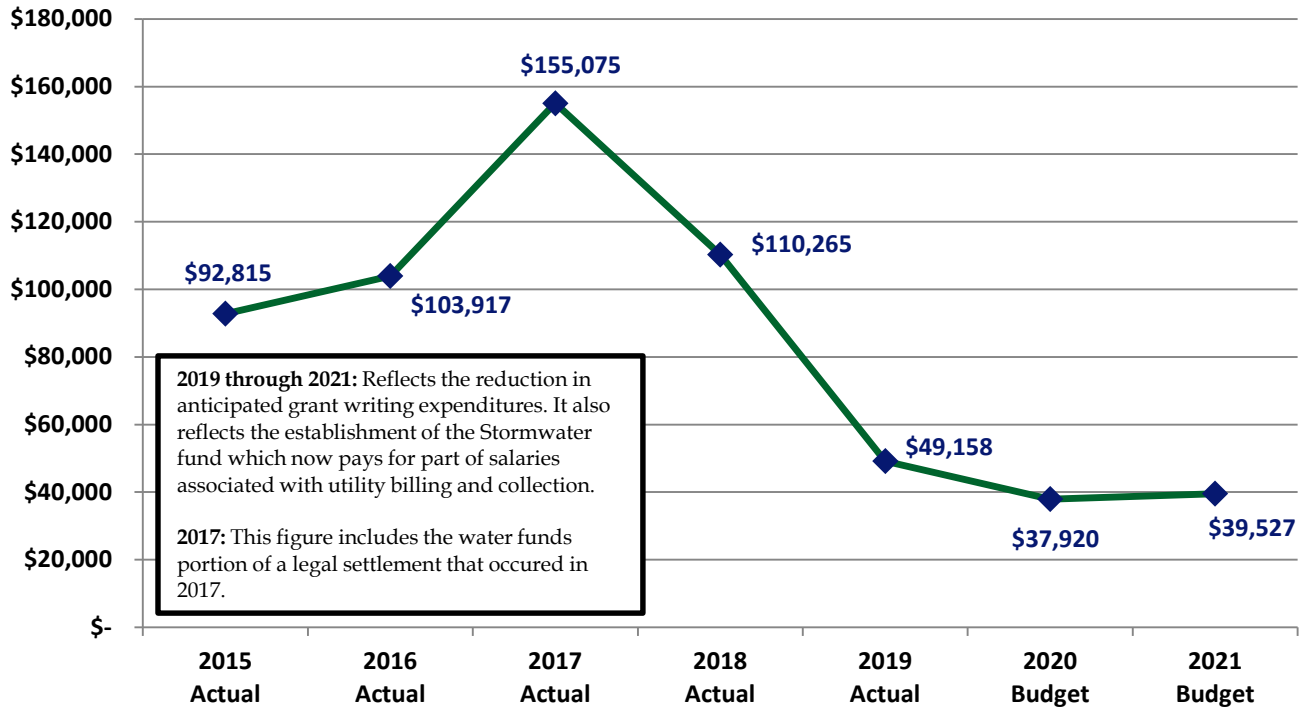
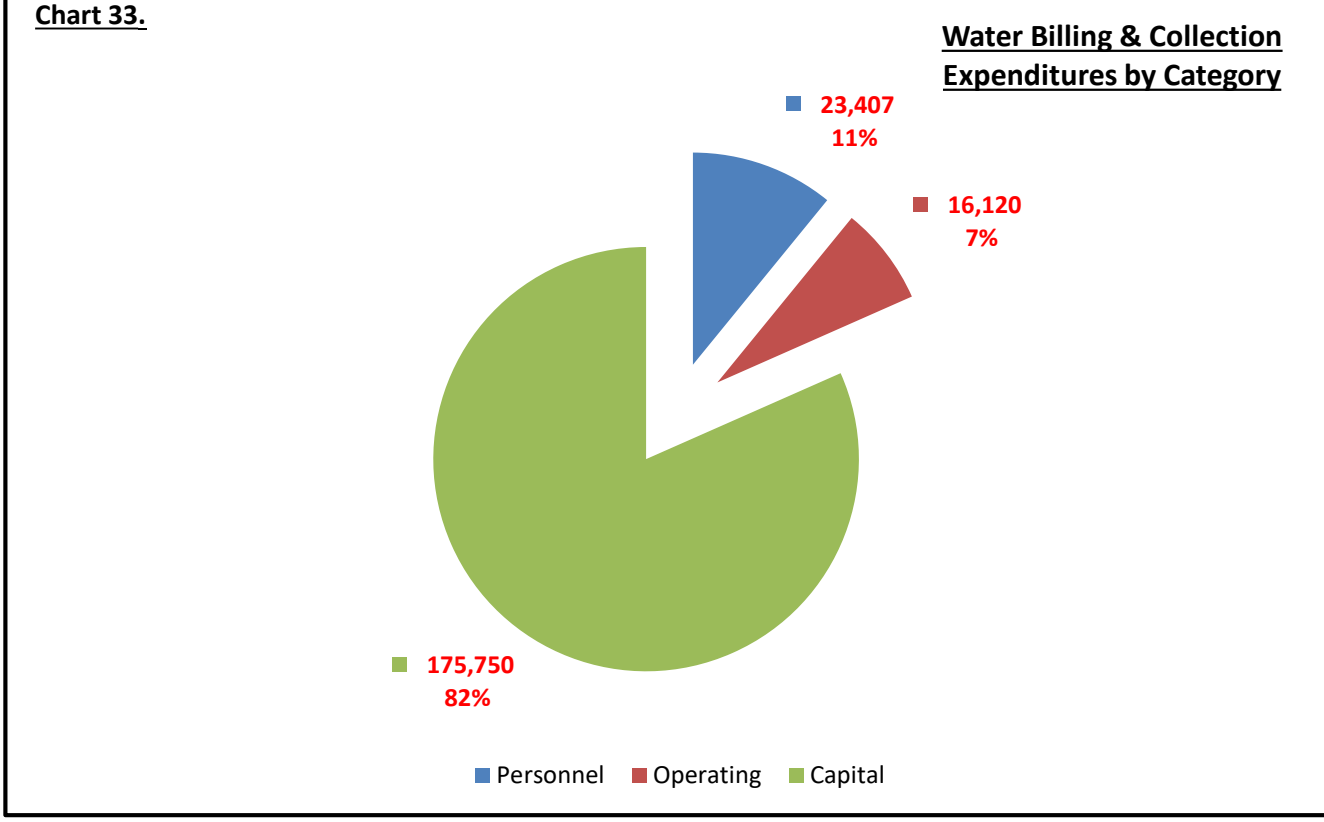


Chart 33.



Graph 31.

Stormwater Billing & Collection Operating Expenditures by Year

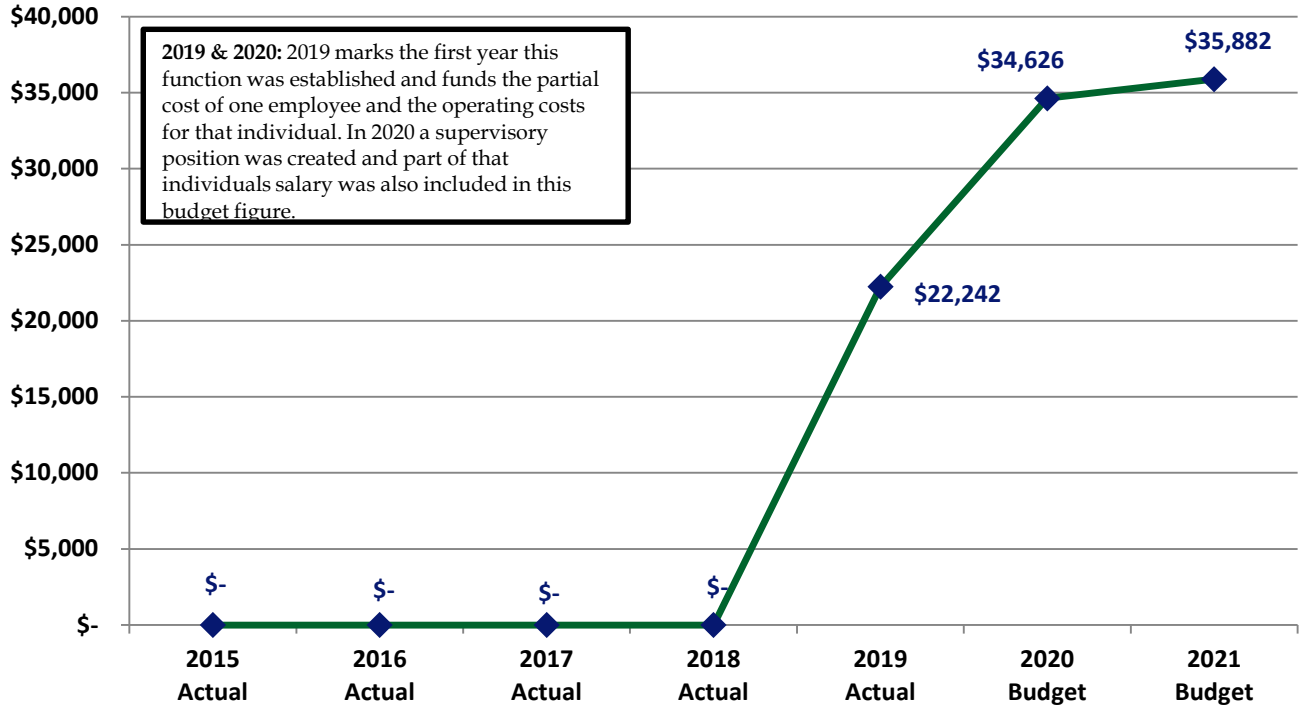
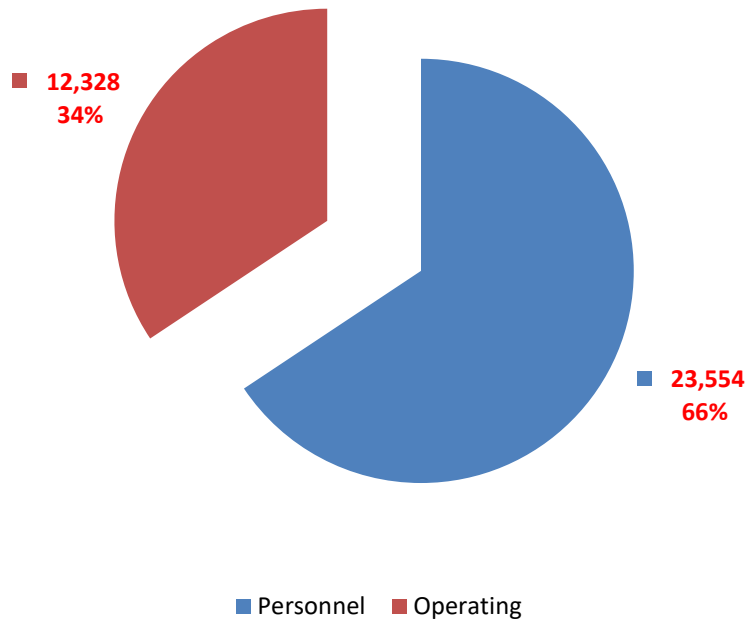


Chart 34.

Stormwater Billing & Collection Expenditures by Category



Graph 32.

Sewer Billing & Collection Operating Expenditures by Year

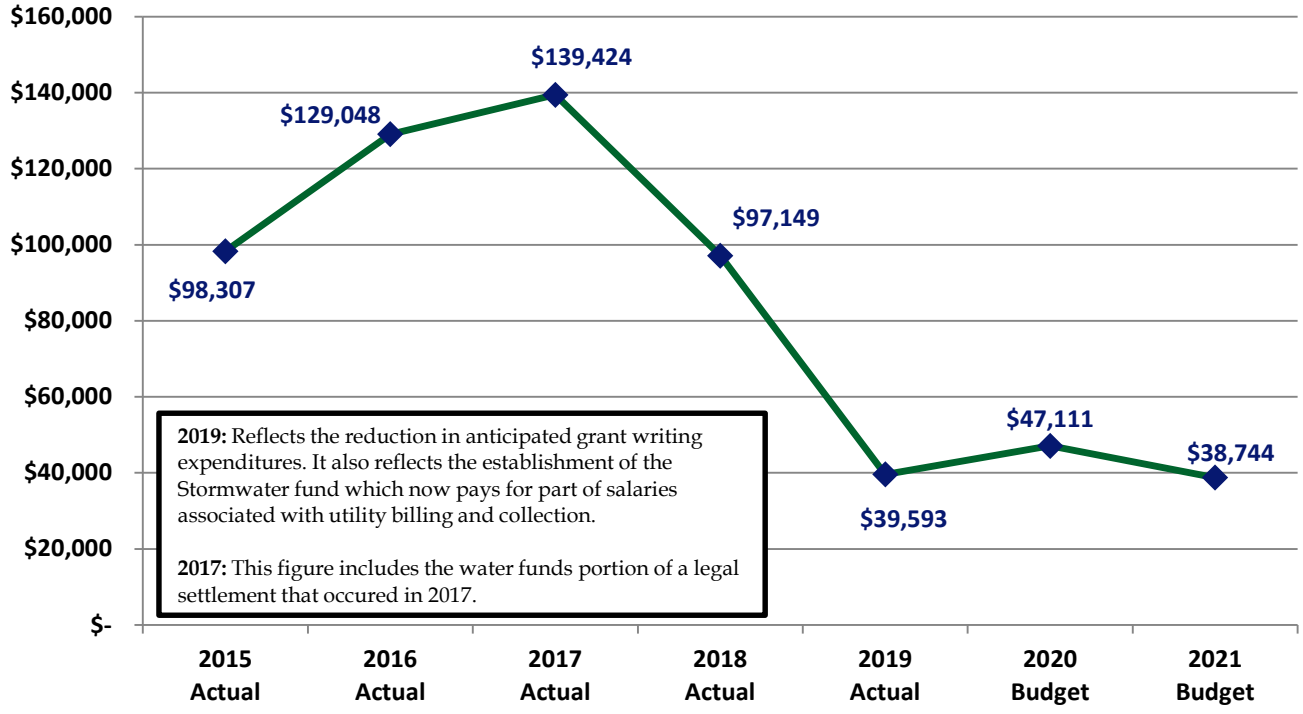
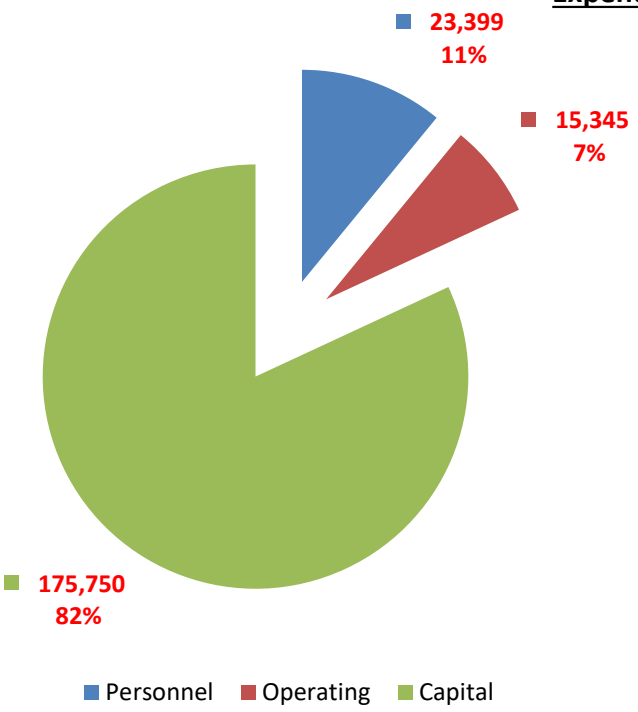


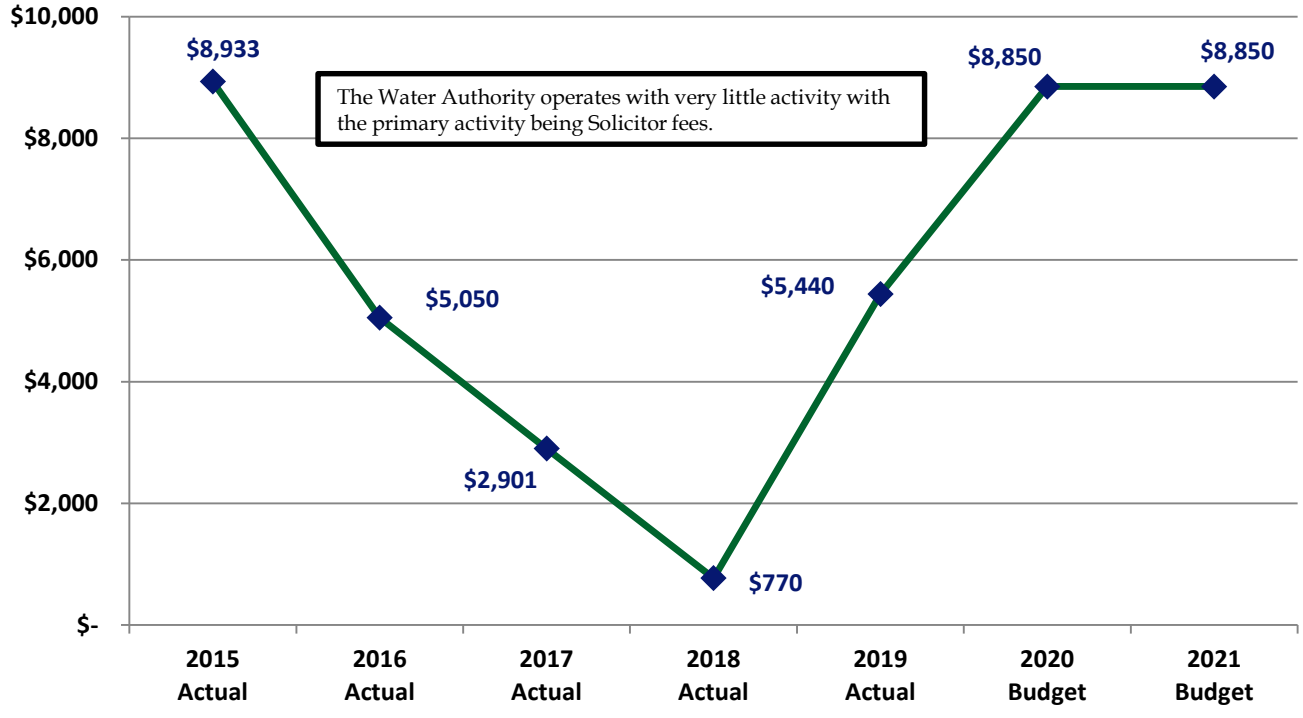
Chart 35.

Sewer Billing & Collection Expenditures by Category



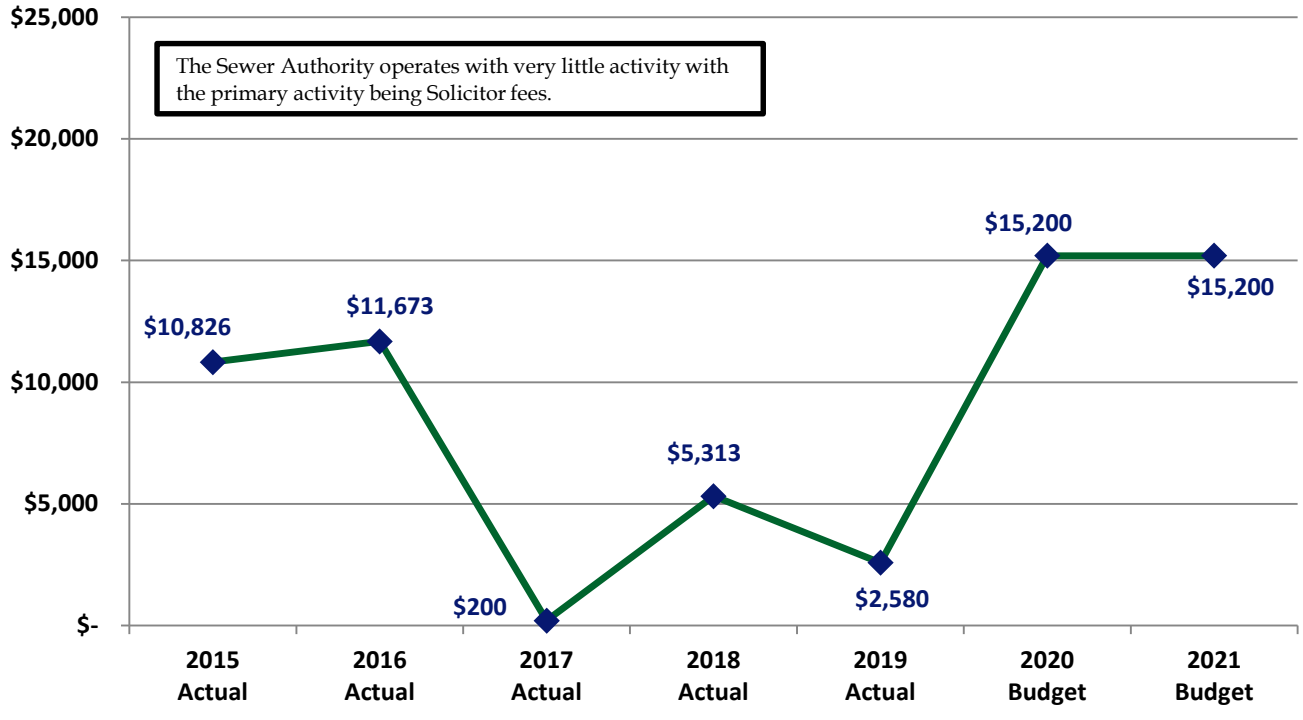
Graph 33.

Water Authority
Operating Expenditures by Year



Graph 34.

Sewer Authority
Operating Expenditures by Year



FUNCTION OVERVIEW

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

Function Snapshot	
Department	Finance
Applicable Funds	Parking
Budget In Total	$621,274
Operating Budget	$304,611
Capital Budget	$316,663
Full-Time Employees	.75

SERVICES PERFORMED

- parking enforcement

BUDGETARY ACTIVITIES

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

2020 ACCOMPLISHMENTS

- installed smart meters in the short-term parking section of our downtown

2021 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

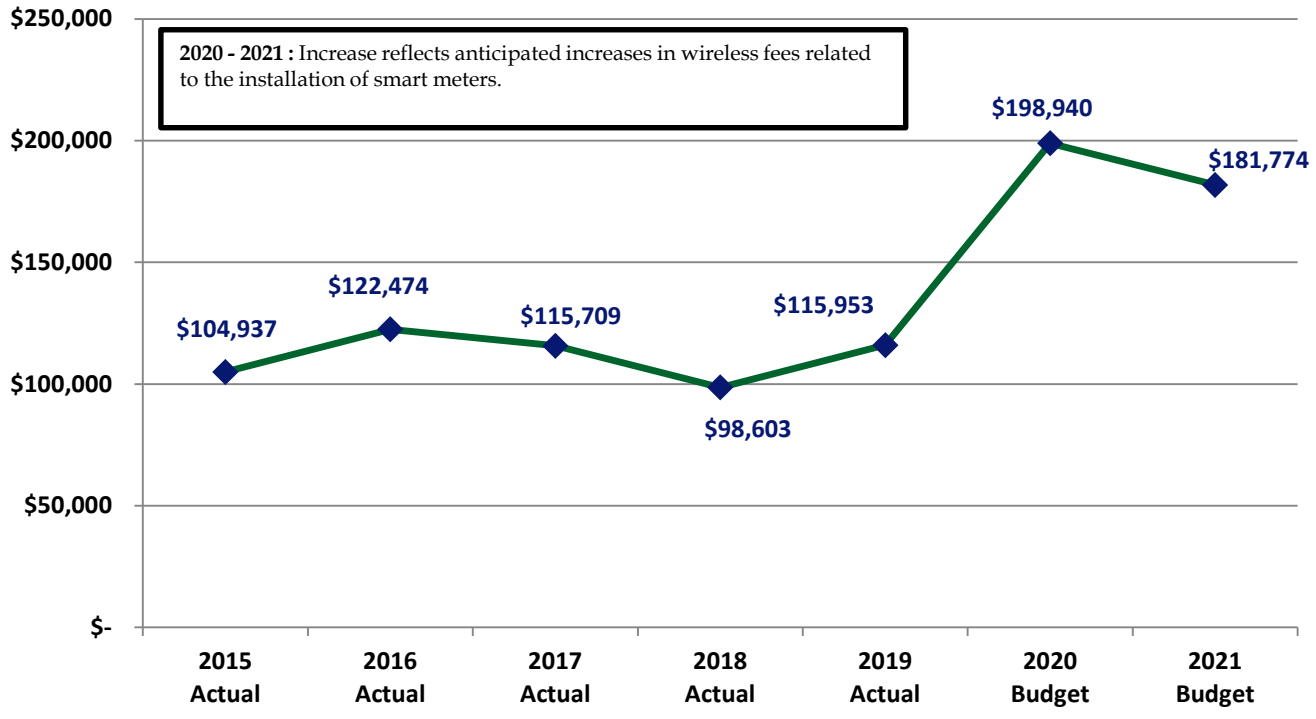
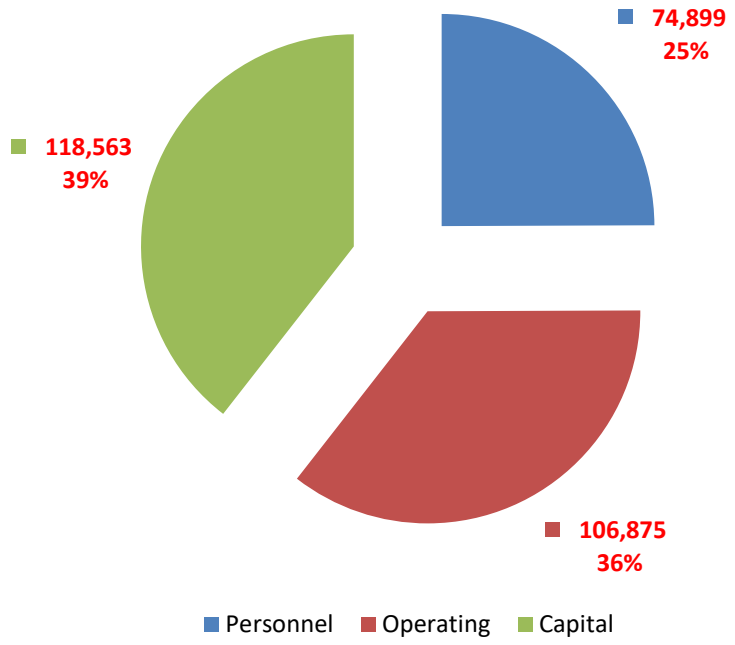


Chart 36.

Parking Operations
Expenditures by Category



Graph 36.

Parking Garage
Operating Expenditures by Year

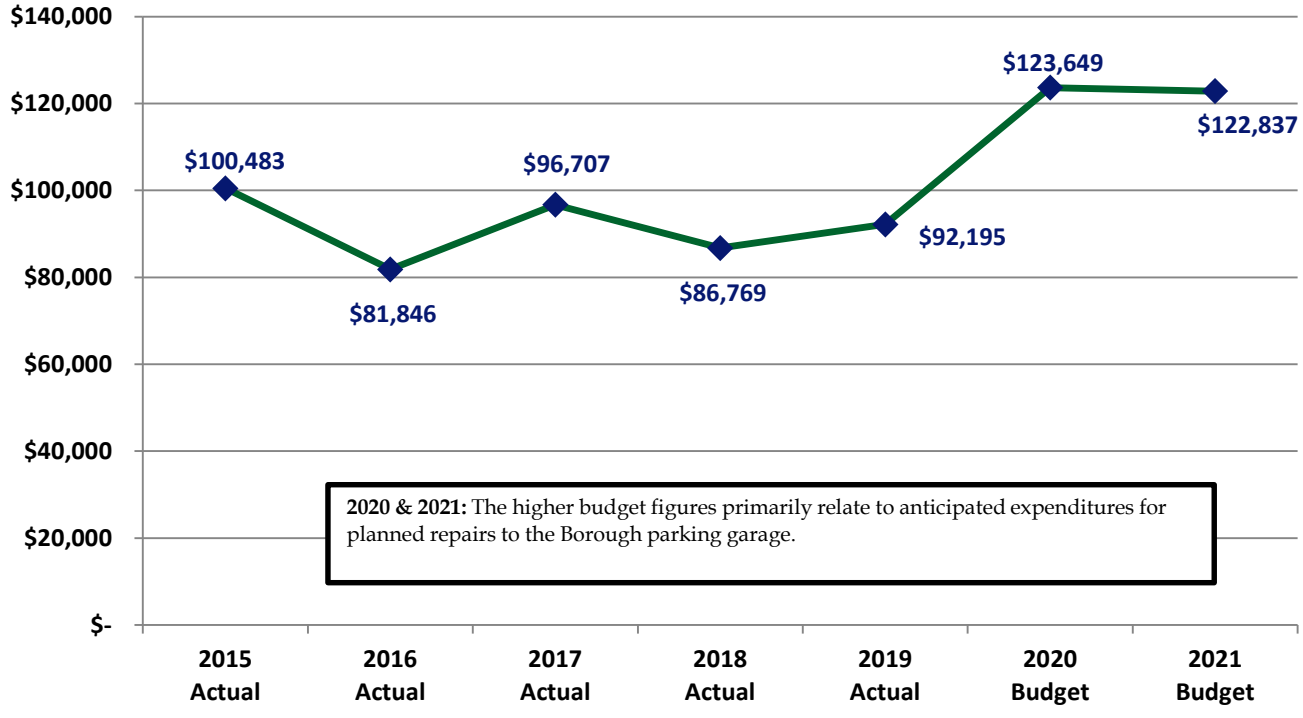
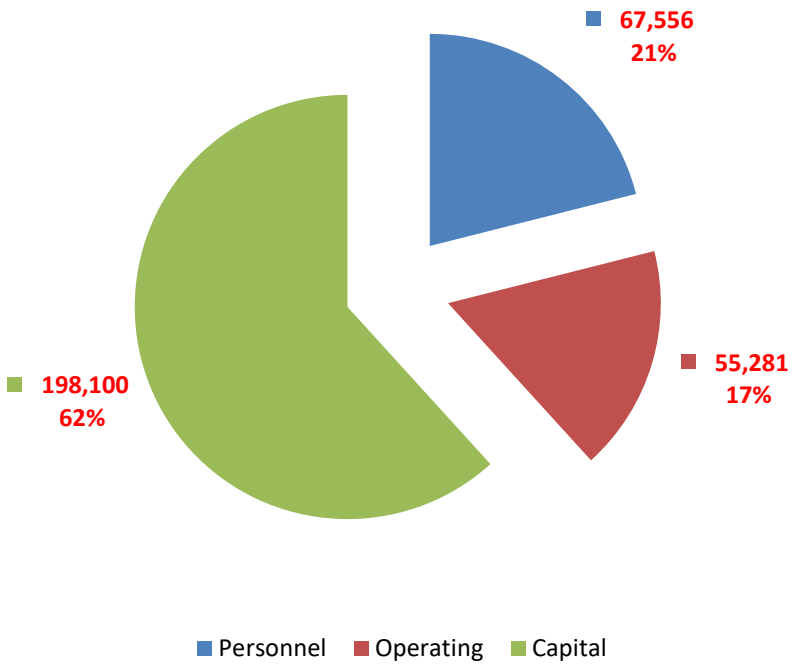
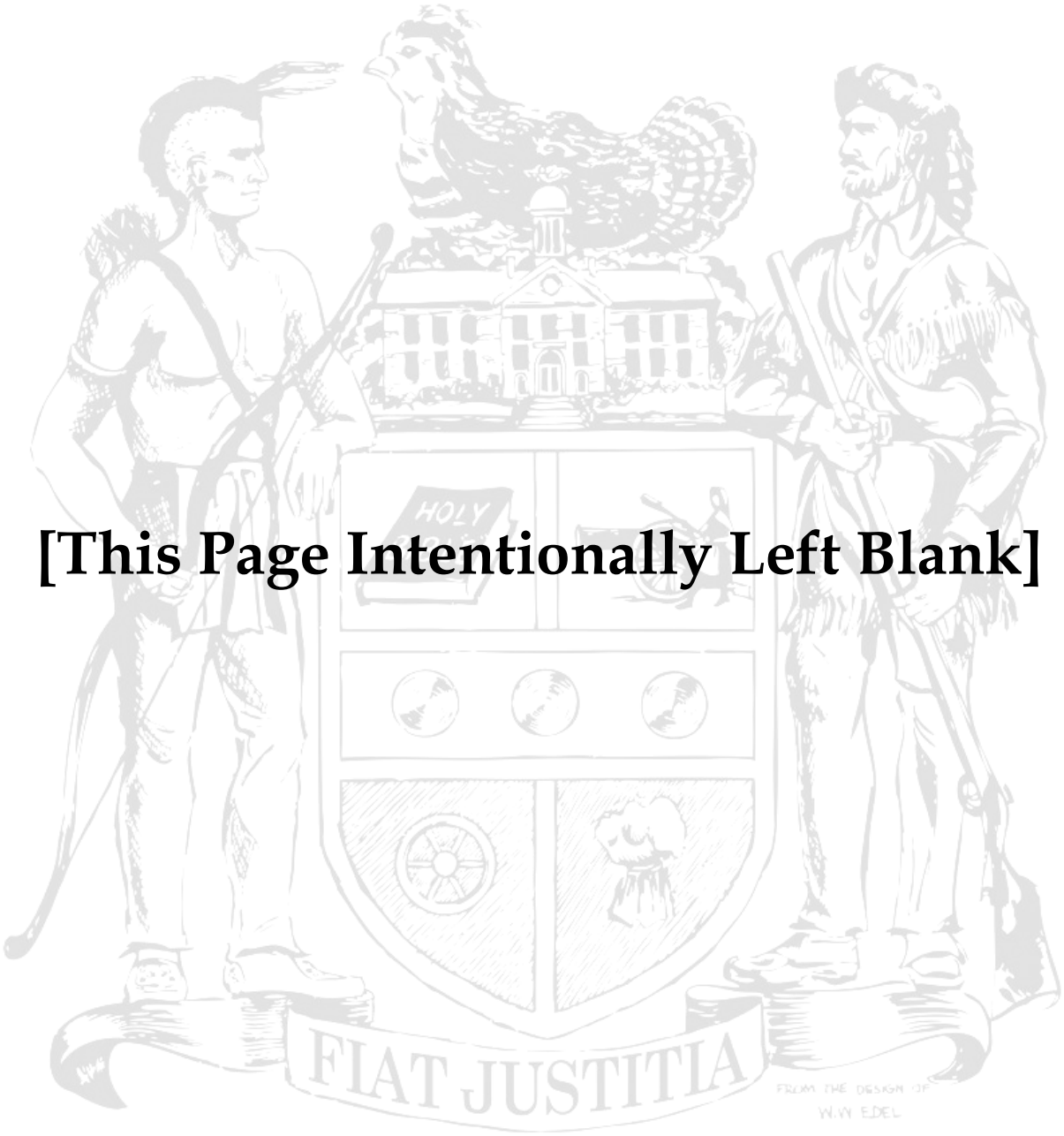


Chart 37.

Parking Garage
Expenditures by Category



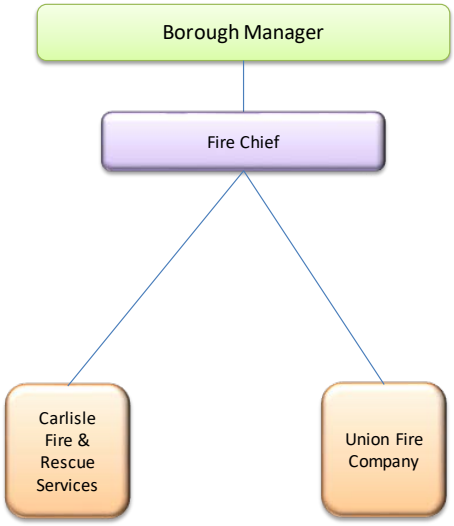


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Fire Department

Chart 38.

Fire Department



DEPARTMENT OVERVIEW

Department Snapshot	
Applicable Funds	General
Budget In Total	$1,093,455
Operating Budget	$1,093,455
Capital Budget	$ -
Full-Time Employees	-

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



SERVICES PERFORMED

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

2020 ACCOMPLISHMENTS

- provide fire safety and prevention programs to the citizens, educational facilities, and commercial occupancies.
- conduct emergency operations training for Borough staff members
- assist Carlisle Fire and Rescue with Carlisle School Districts, Co-op Emergency Services Program
- participate with Carlisle Barracks fire department with emergency functional exercise
- Emergency management of the Coronavirus Pandemic

2021 GOALS

- continue to maintain high customer satisfaction with Borough residents
- Continue to delivery fire safety and prevention programs to citizens, educational facilities, and commercial occupancies.
- continue to develop and implement joint training, to maximize company efficiency
- research additional grant opportunities to support department services
- develop and deliver Emergency Operations training to Borough staff

FINANCIAL SUMMARIES

Table 21.

Fire Department Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Fire Department							
Operating Expenditures	904,517	897,246	873,159	934,539	949,583	1,096,655	1,093,455
Capital Expenditures	574,849	-	1,228,361	56,875	-	9,500	-
Total	**1,479,366**	**897,246**	**2,101,520**	**991,414**	**949,583**	**1,106,155**	**1,093,455**
Total	**1,479,366**	**897,246**	**2,101,520**	**991,414**	**949,583**	**1,106,155**	**1,093,455**

Graph 37.

Fire Department
Total Expenditures by Year

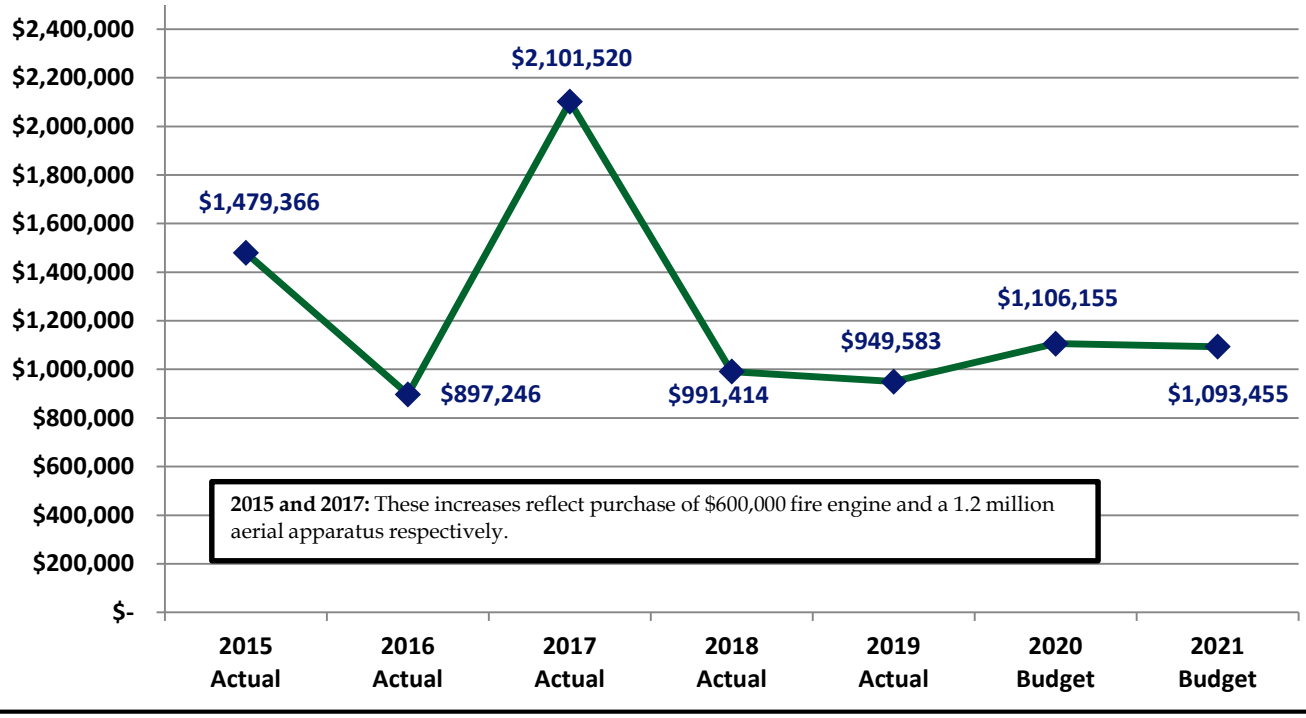
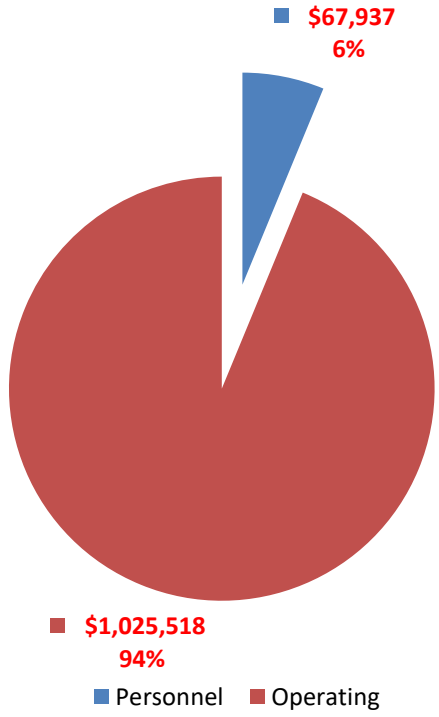
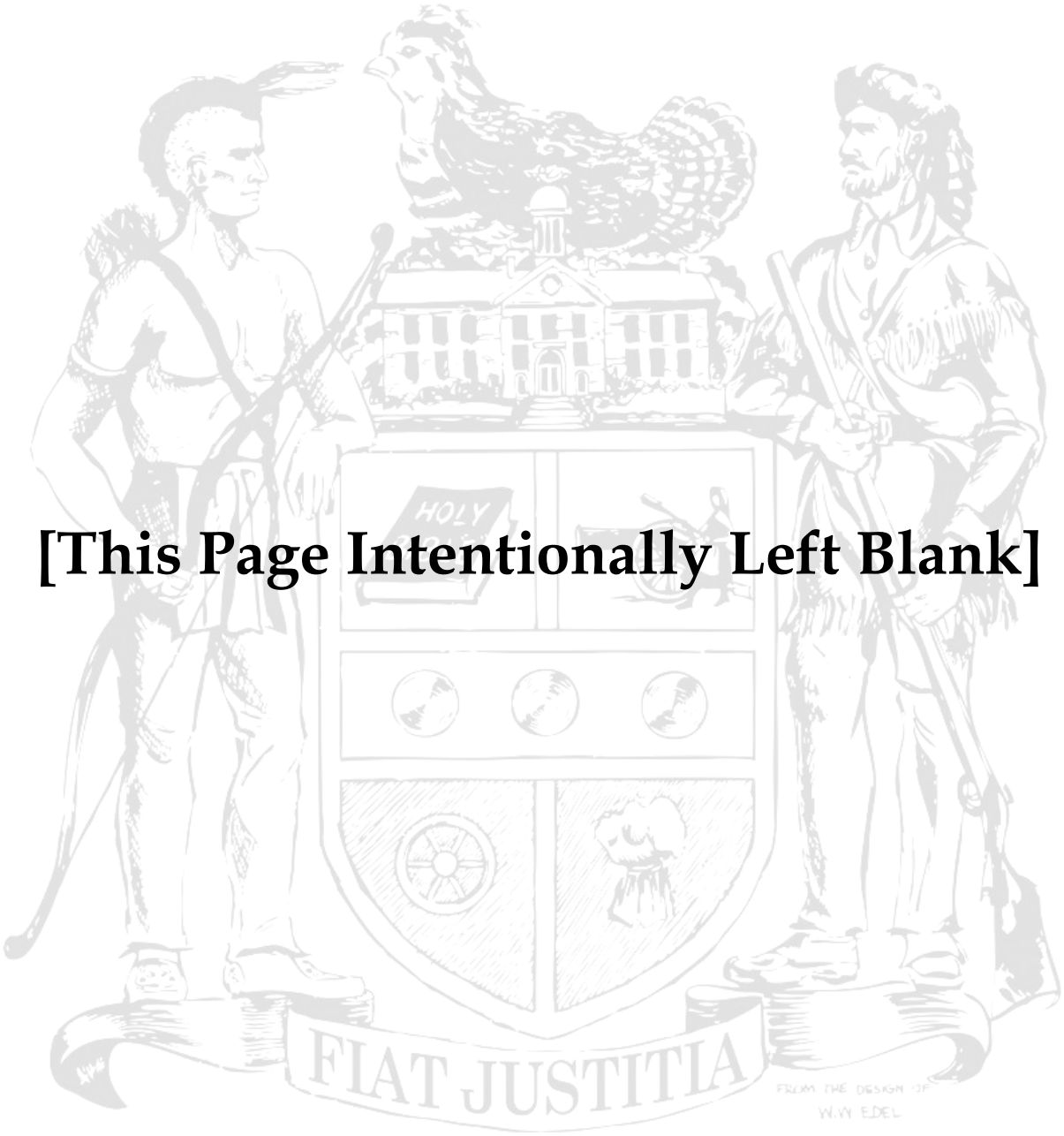


Chart 39.

Fire Department
Expenditures by Category

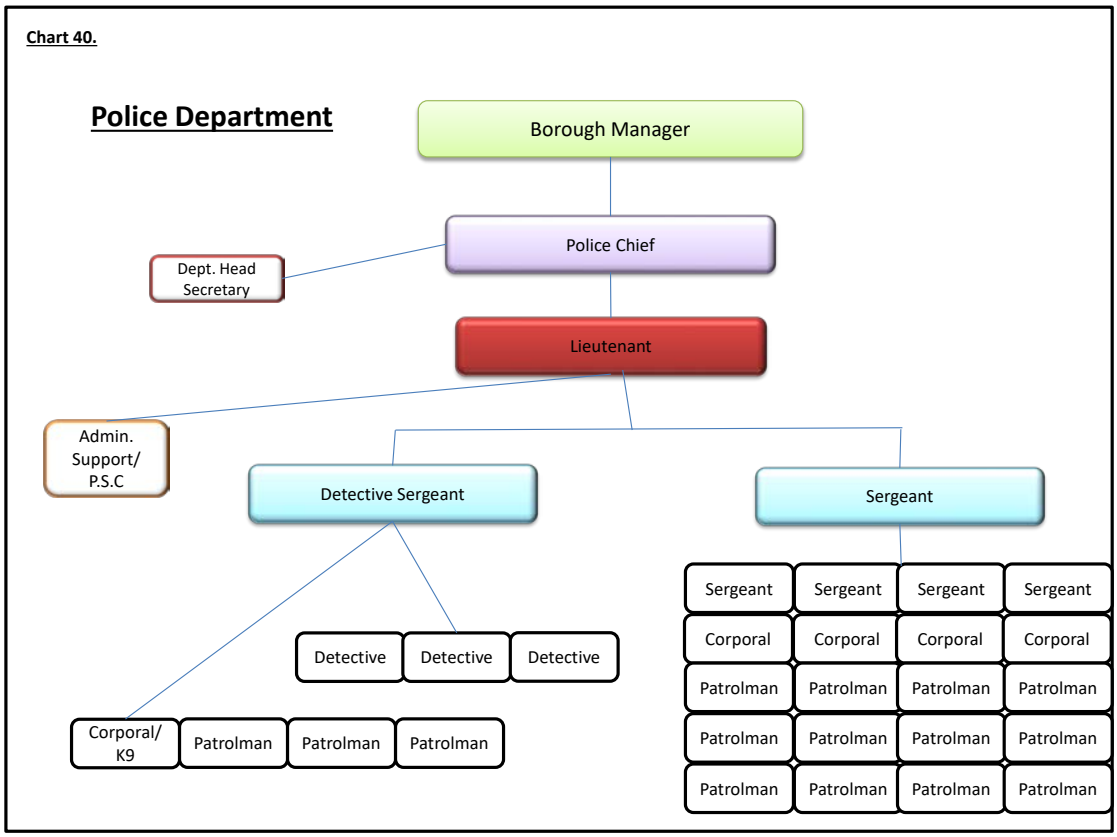




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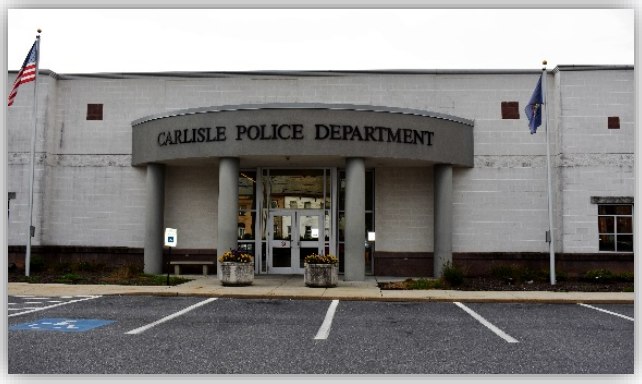
Police Department

Chart 40.



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	$4,915,657
Operating Budget	$4,589,977
Capital Budget	$325,680
Full-Time Employees	35

SERVICES PERFORMED

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

BUDGETARY ACTIVITIES

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

2020 ACCOMPLISHMENTS

- Achieved reaccreditation in June 2020
- Converted Body Worn Camera program to Axon Body 3 Cameras
- Continued hybridization of police fleet
- Reinvigorated bike patrol program
- Maintained a high level of operational readiness during COVID-19
- Successful investigations in high profile homicide cases

2021 GOALS

- Continue to maintain an 80% or higher customer satisfaction with Borough residents
- Maintain a 35% or higher crime clearance rating
- Continued development of community outreach to enhance police community relations and promote transparency
- Continue sending all personnel to first-line supervision training
- Increase K-9 program to include a second dog
- Reduce carbon footprint of the police department

Table 22.

Police Department Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Police Administration							
Operating Expenditures	647,849	684,545	707,990	722,305	760,570	757,697	707,241
Capital Expenditures	-	-	6,280	48,192	6,000	20,000	205,480
Total	**647,849**	**684,545**	**714,270**	**770,497**	**766,570**	**777,697**	**912,721**
Police Investigation							
Operating Expenditures	486,479	511,852	477,612	485,917	365,747	404,331	512,445
Capital Expenditures	-	-	-	-	-	-	-
Total	**486,479**	**511,852**	**477,612**	**485,917**	**365,747**	**404,331**	**512,445**
Police Patrol							
Operating Expenditures	2,930,502	2,760,603	2,826,699	2,763,364	3,057,232	3,357,266	3,370,291
Capital Expenditures	108,485	44,423	167,468	183,266	76,726	128,700	120,200
Total	**3,038,987**	**2,805,026**	**2,994,167**	**2,946,630**	**3,133,958**	**3,485,966**	**3,490,491**
Total	**4,173,315**	**4,001,423**	**4,186,049**	**4,203,044**	**4,266,275**	**4,667,994**	**4,915,657**

Graph 38.

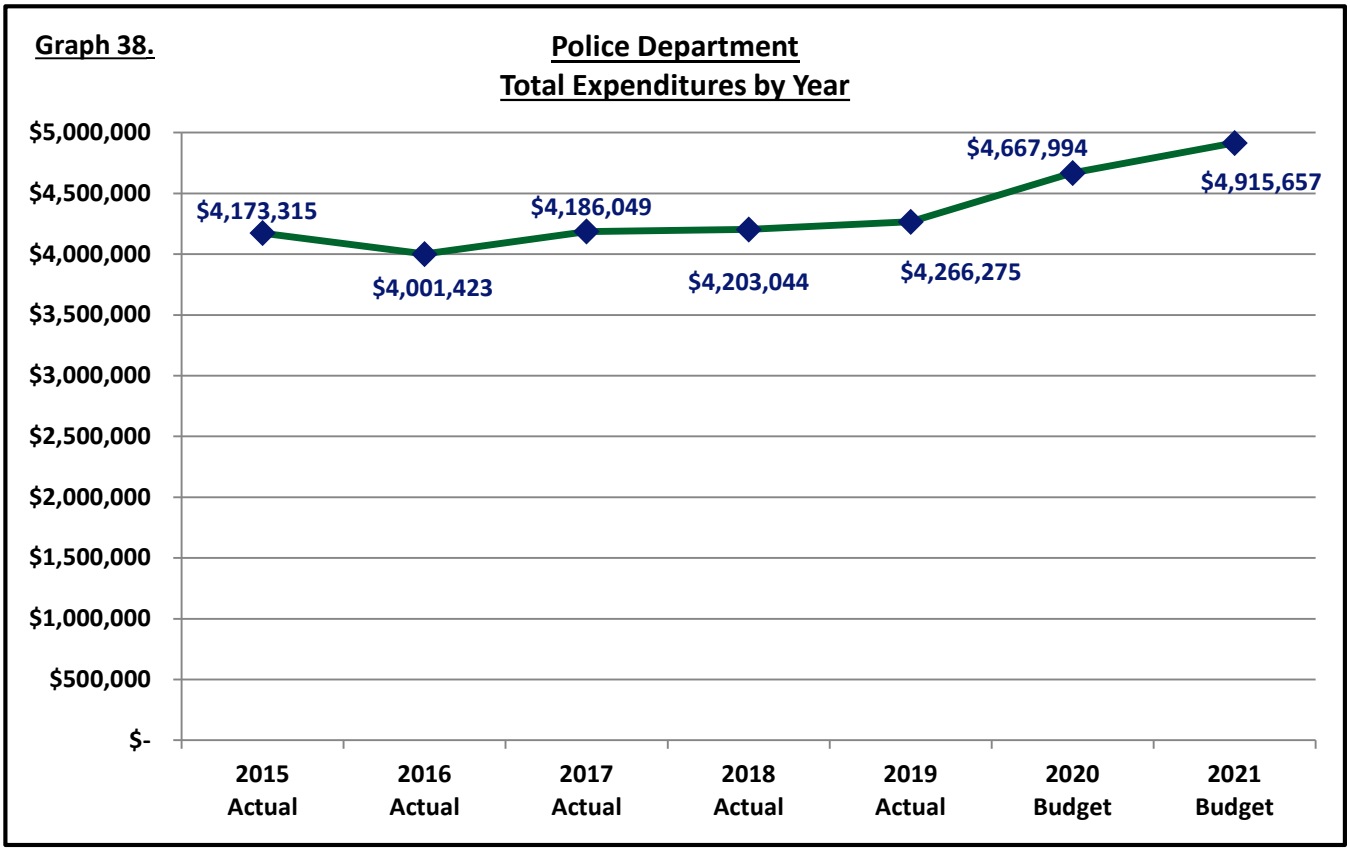
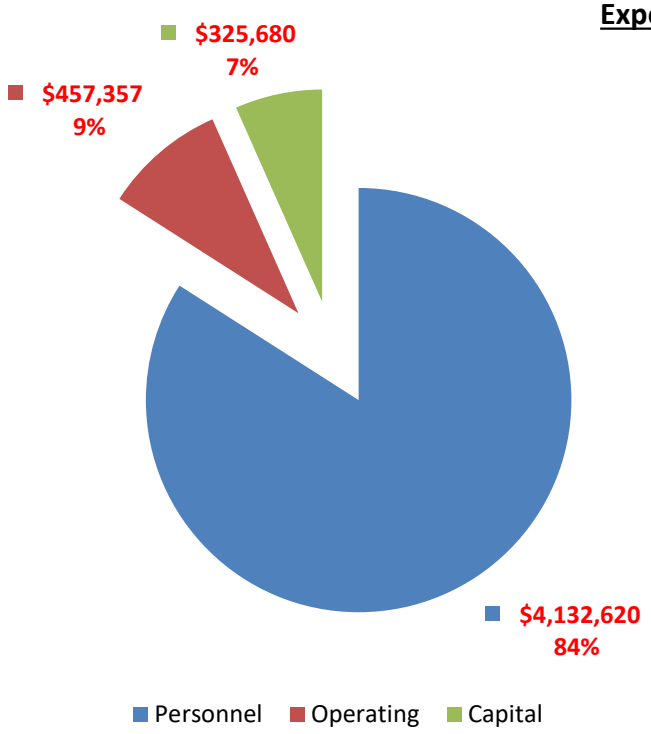


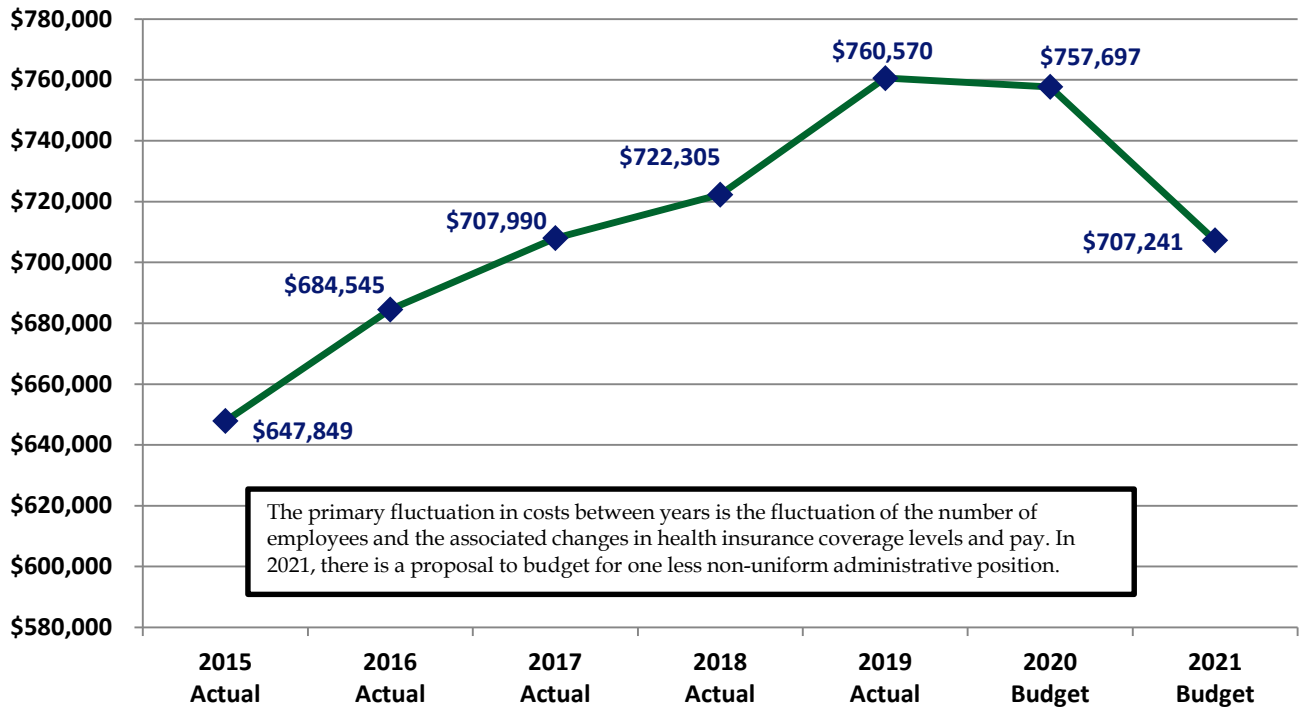
Chart 41.

Police Department Expenditures by Category



Graph 39.

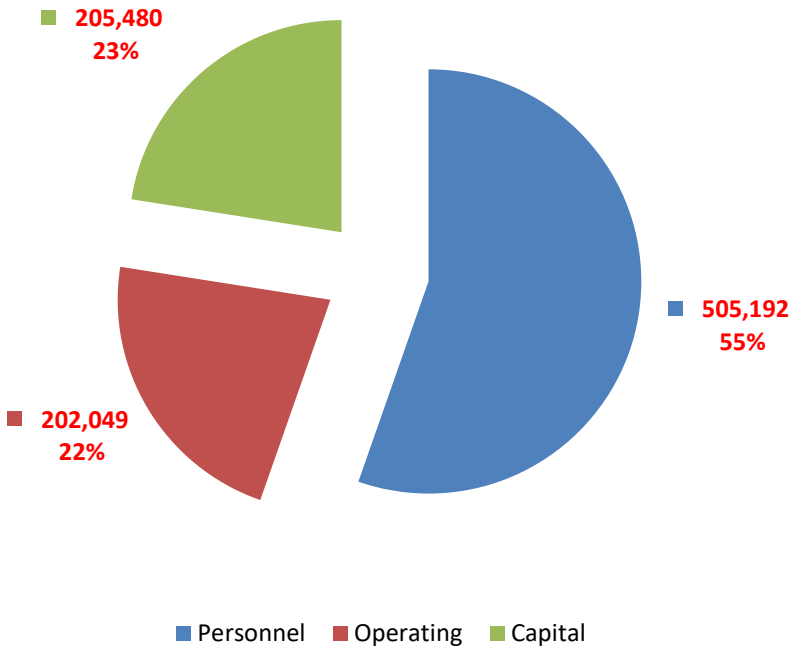
Police Administration Operating Expenditures by Year



The primary fluctuation in costs between years is the fluctuation of the number of employees and the associated changes in health insurance coverage levels and pay. In 2021, there is a proposal to budget for one less non-uniform administrative position.

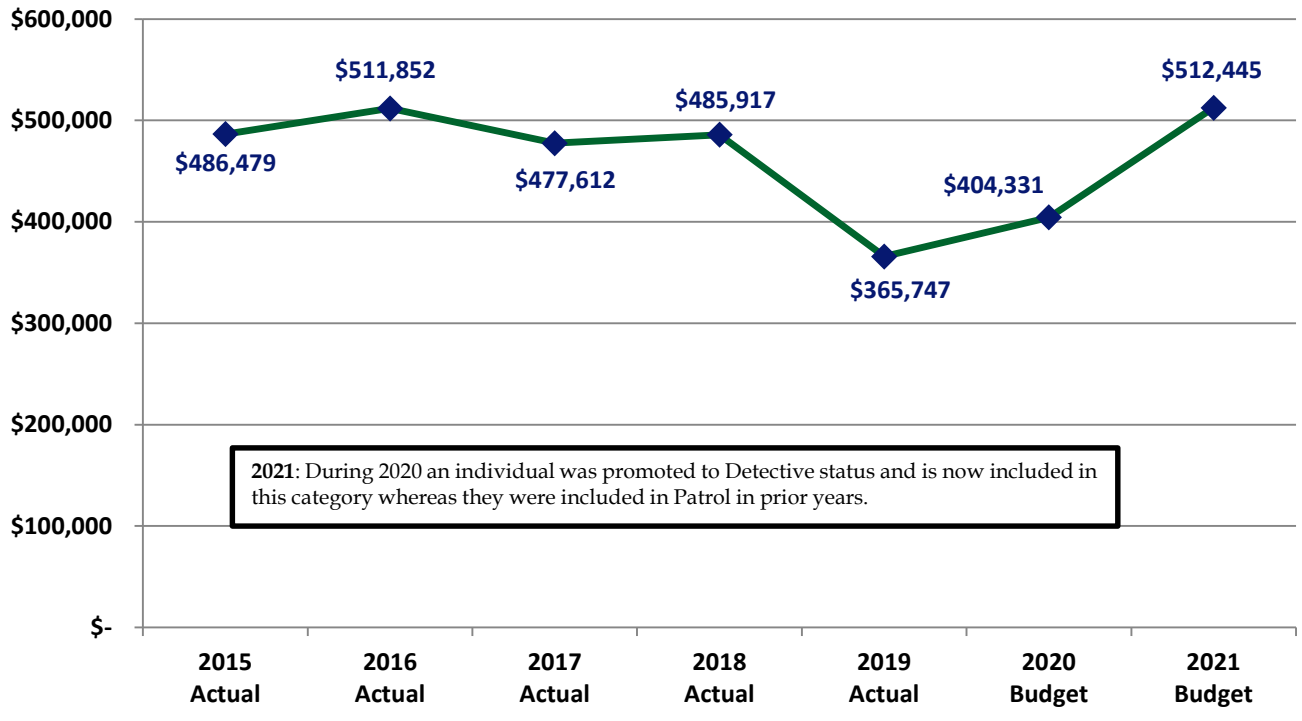
Chart 42.

Police Administration
Expenditures by Category



Graph 40.

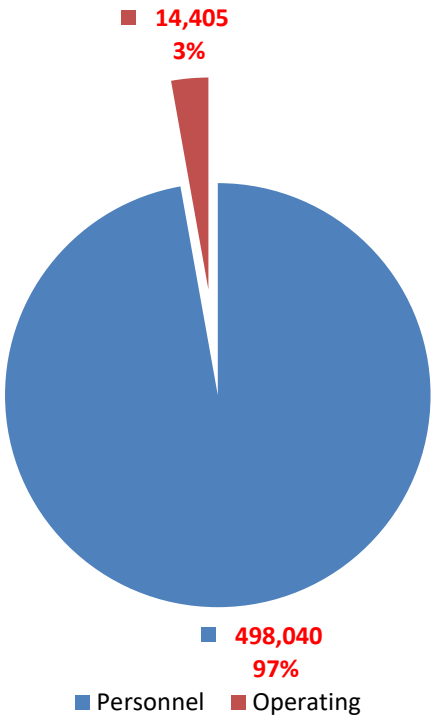
Police Investigation
Operating Expenditures by Year



2021: During 2020 an individual was promoted to Detective status and is now included in this category whereas they were included in Patrol in prior years.

Chart 43.

Police Investigation Expenditures by Category



Graph 41.

Police Patrol Operating Expenditures by Year

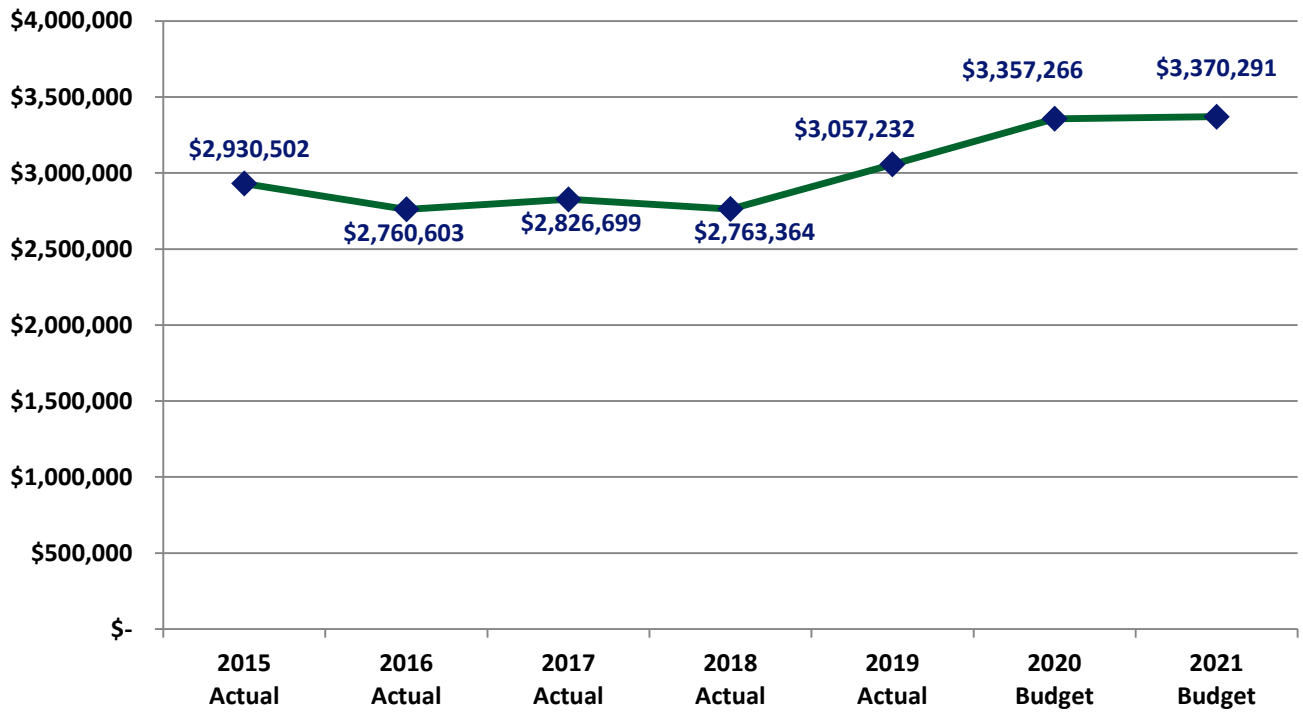
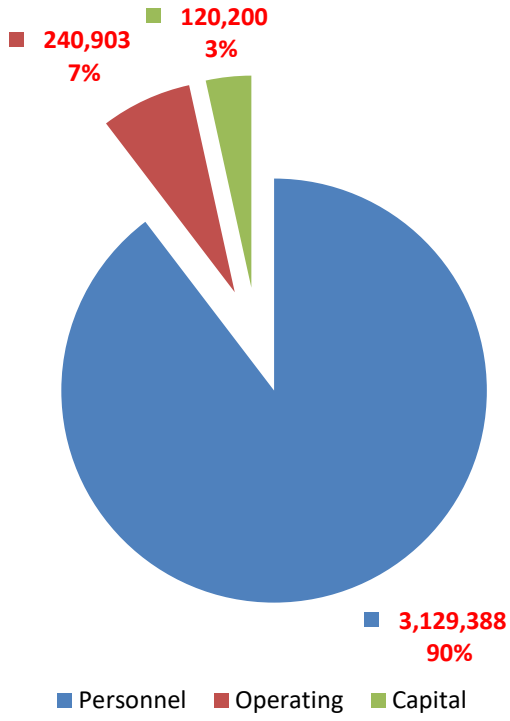
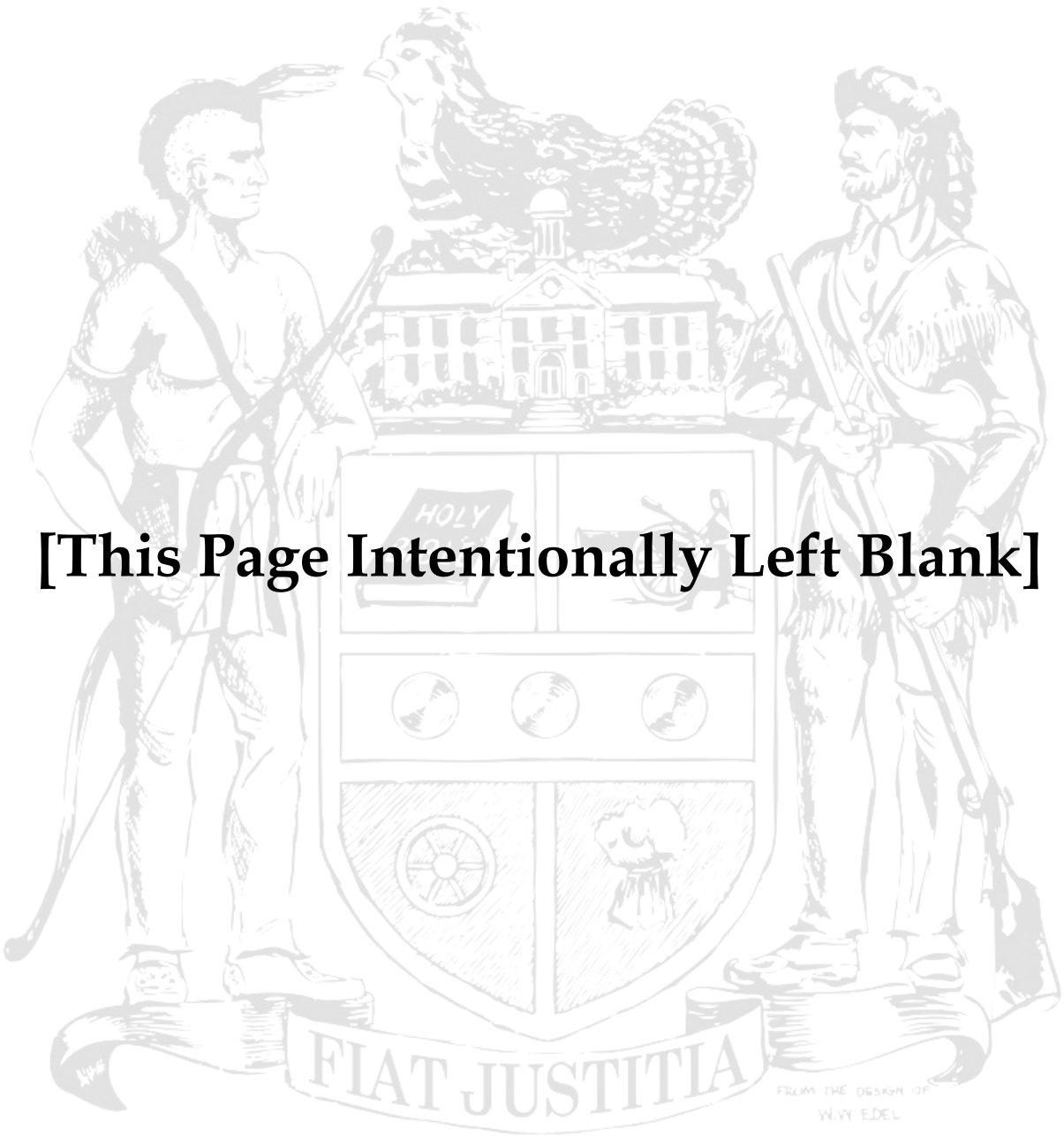


Chart 44.

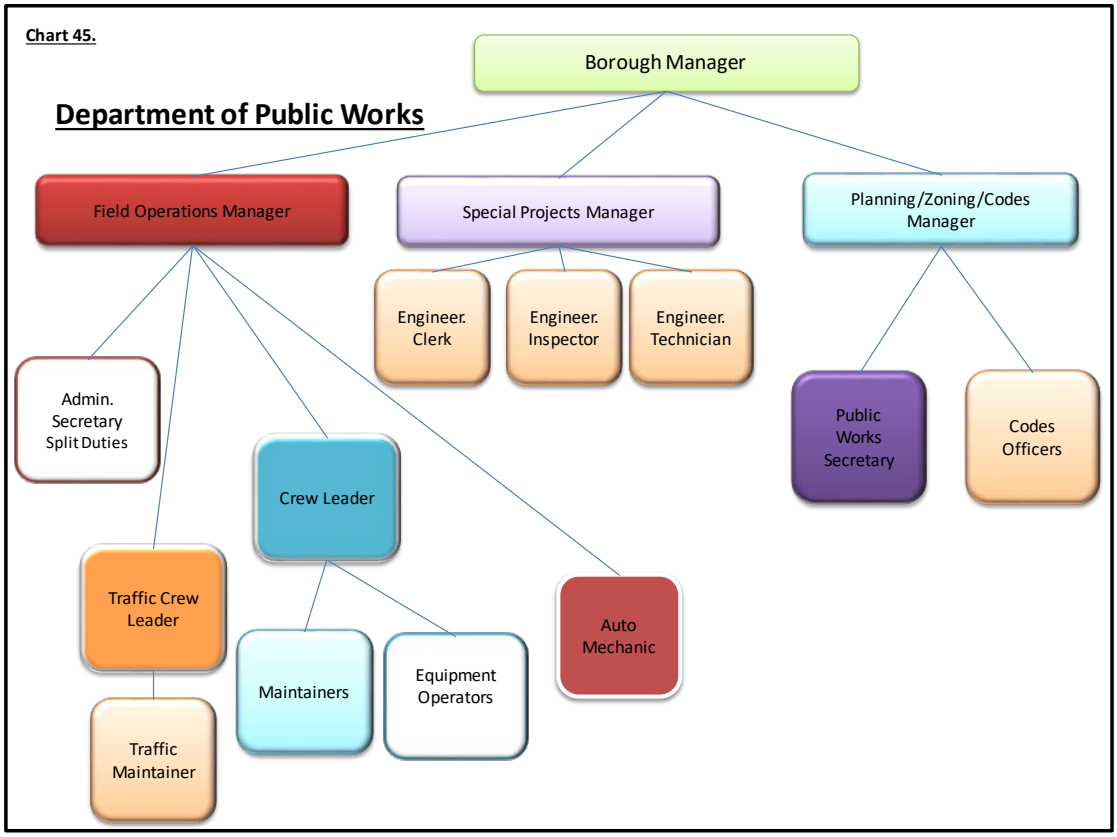
Police Patrol Expenditures by Category





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Department of Public Works



DEPARTMENT OVERVIEW

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

Department Functions	Department Financial Summary	
Public Works Administration	**Associated Funds**	All Funds
Borough Hall Maintenance	**Budget In Total**	$11,624,578
Code Enforcement	**Operating Budget**	$3,859,636
Public Works Field Operations	**Capital Budget**	$7,764,942
Street Cleaning	**Full-Time Employees**	17.56
Traffic Control		
Street Lighting		
Solid Waste Collection & Disposal		

Table 23.

Department of Public Works Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Public Works Administration							
Operating Expenditures	500,188	480,291	497,378	488,526	425,888	464,059	365,338
Capital Expenditures	-	-	-	-	15,270	-	-
Total	**500,188**	**480,291**	**497,378**	**488,526**	**441,158**	**464,059**	**365,338**
Borough Hall Maintenance							
Operating Expenditures	61,513	71,240	53,577	63,543	84,903	105,825	130,726
Capital Expenditures	-	18,875	23,893	17,600	-	175,750	175,750
Total	**61,513**	**90,115**	**77,470**	**81,143**	**84,903**	**281,575**	**306,476**
Code Enforcement							
Operating Expenditures	412,401	509,669	383,684	393,629	335,595	480,932	528,797
Capital Expenditures	416,640	666,766	1,010,406	1,744,504	810,147	5,171,343	6,320,392
Total	**829,041**	**1,176,435**	**1,394,090**	**2,138,133**	**1,145,742**	**5,652,275**	**6,849,189**
Public Works Field Operations							
Operating Expenditures	936,085	1,246,621	461,980	465,356	736,735	729,587	699,210
Capital Expenditures	45,322	56,909	645,289	625,530	729,026	727,500	720,000
Total	**981,407**	**1,303,530**	**1,107,269**	**1,090,886**	**1,465,761**	**1,457,087**	**1,419,210**
Street Cleaning							
Operating Expenditures	98,390	102,048	99,075	105,486	124,284	127,882	132,764
Capital Expenditures	-	-	-	-	-	-	243,800
Total	**98,390**	**102,048**	**99,075**	**105,486**	**124,284**	**127,882**	**376,564**
Traffic Control							
Operating Expenses	196,710	263,919	312,471	260,185	280,294	325,110	312,455
Capital Expenses	-	-	-	175,633	120,582	316,000	265,000
Total	**196,710**	**263,919**	**312,471**	**435,818**	**400,876**	**641,110**	**577,455**
Street Lighting							
Operating Expenditures	280,318	291,739	294,662	291,142	296,504	317,630	340,015
Capital Expenditures	-	-	-	-	-	40,000	40,000
Total	**280,318**	**291,739**	**294,662**	**291,142**	**296,504**	**357,630**	**380,015**
Solid Waste Collection & Disposal							
Operating Expenditures	659,809	698,758	684,159	736,672	789,898	1,320,498	1,350,331
Capital Expenditures	-	-	-	-	4,078	35,000	-
Total	**659,809**	**698,758**	**684,159**	**736,672**	**793,976**	**1,355,498**	**1,350,331**
Total	**3,607,376**	**4,406,835**	**4,466,574**	**5,367,806**	**4,753,204**	**10,337,116**	**11,624,578**

Graph 42.

Department of Public Works
Total Expenditures by Year

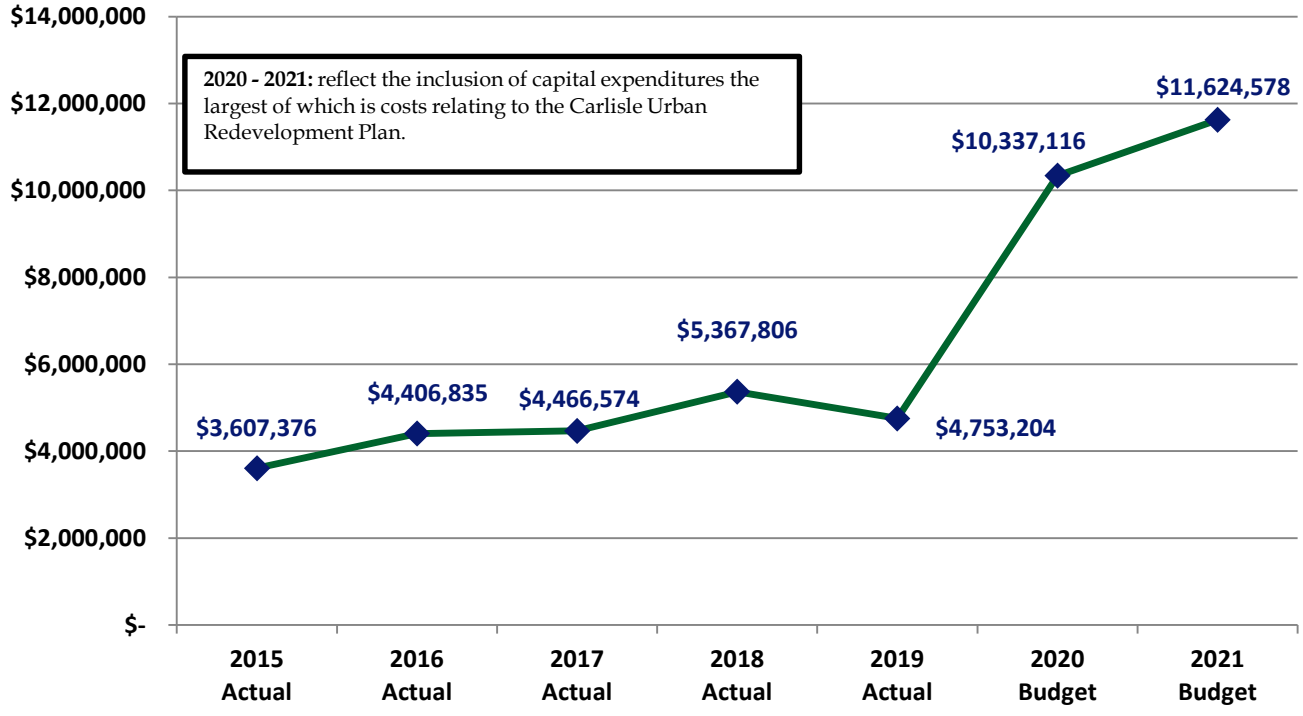
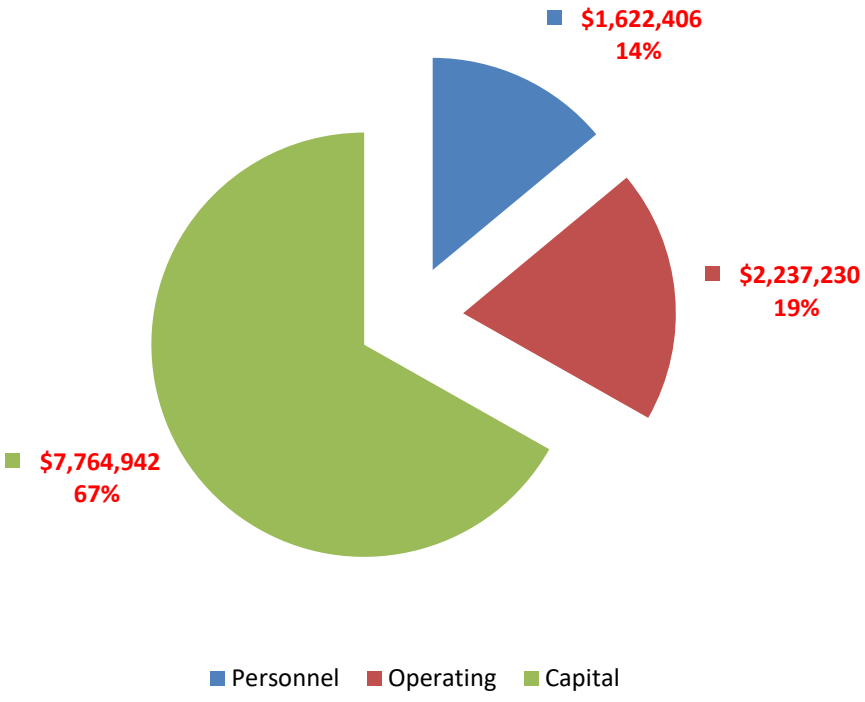


Chart 46.

Department of Public Works
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	All Funds
Budget In Total	$365,338
Operating Budget	$365,338
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)

2020 ACCOMPLISHMENTS

2020 Goal	Actions Completed During 2020
Initiate and manage construction on Carlisle Connectivity Project	Started construction on TIGER component of Carlisle Connectivity Project, managed TIGER grant requirements and applied for and secured additional grant funding for Project 1 component
Upgrade pedestrian curb ramps in conjunction with roadwork	Completed all 40 curb ramp upgrades required for 2020 road paving program,

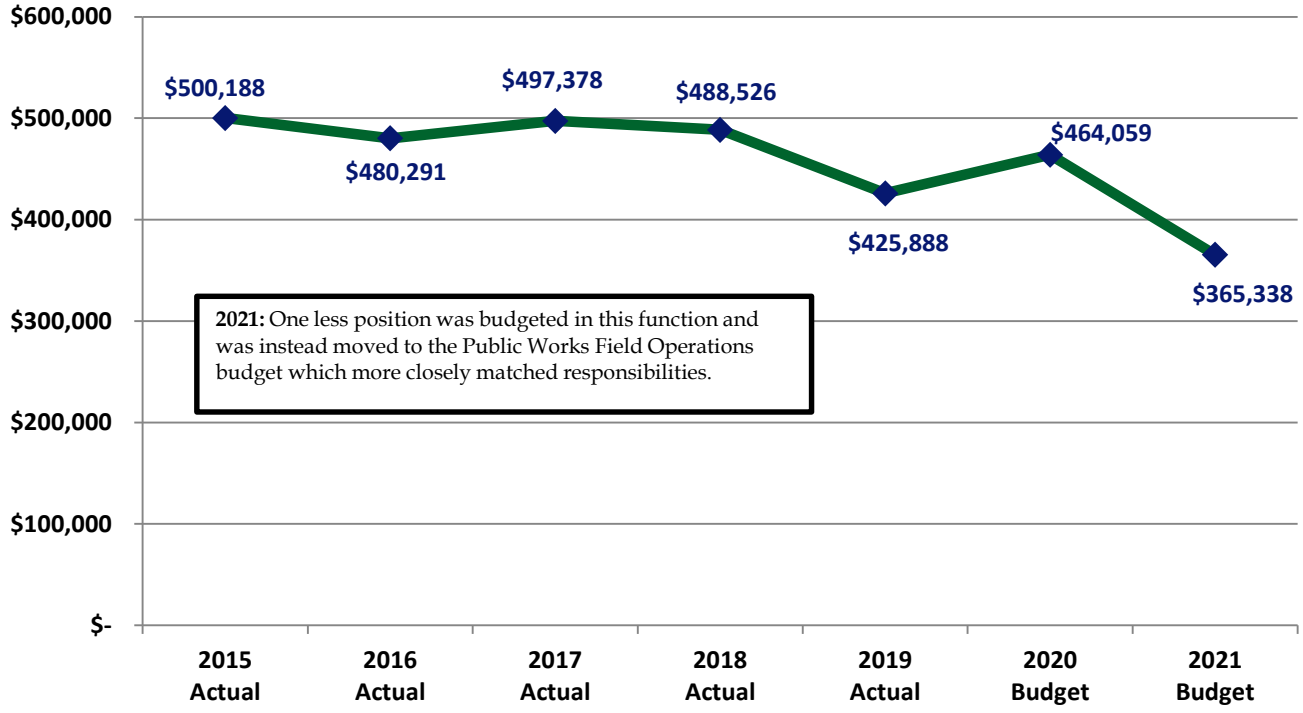
Upgrade pedestrian curb ramps in conjunction with roadwork	Completed all 40 curb ramp upgrades required for 2020 road paving program, with 19 of the curb ramps completed by Borough staff. Completed 30 additional curb ramp upgrades needed for planned 2021 roadwork.
Undertake road maintenance program consistent with 2016 road condition assessment	Milled and repaved 1.07 miles of streets and microsurfaced 1.29 miles of streets, consistent with maintenance program, and using State Liquid Fuel grant funds.
Continue sewer system rehabilitation program, with special emphasis on addressing areas impacted by 2018 and 2019 flood events	Completed three separate Sanitary Sewer System Rehabilitation projects within northeastern portion of Borough that reduced extraneous flows. Area did not experience any flooding during 2020.
Update and implement Chesapeake Bay Pollutant Reduction Plan as required by MS-4 Permit	Received Pennsylvania Department of Environmental Protection approval for updated plan

2021 GOALS

- Provide consistent public works services and operations
- Provide engineering professionalism
- Provide efficient citizen support and response
- Support Climate Action Committee with development and implementation of a Climate Action Plan.
- Develop model of stormwater system as first step in developing overall stormwater system rehabilitation and flooding mitigation program
- Implement projects identified in approved Chesapeake Bay Pollutant Reduction Plan as required by MS-4 Permit
- Provide engineering services to assess and improve traffic management and safety
- Continue sewer system rehabilitation program, with special emphasis on reducing peak flows within Pumping Station No.1 service area
- Continue water system rehabilitation program by placing greater emphasis on replacement of nonfunctional water valves
- Continue to upgrade handicapped pedestrian ramps in conjunction with roadwork 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.

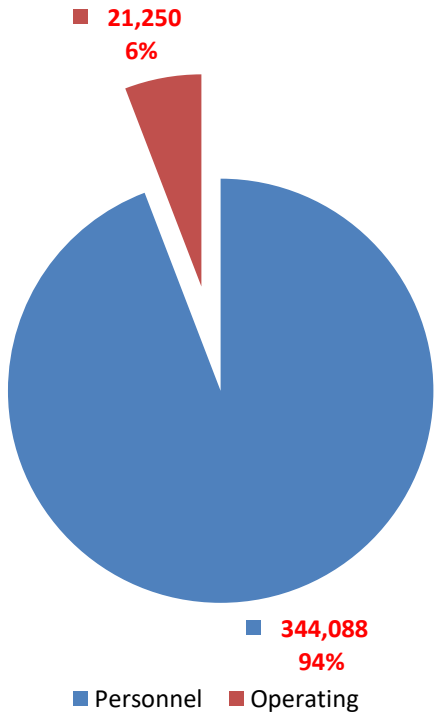
Public Works Administration
Operating Expenditures by Year



2021: One less position was budgeted in this function and was instead moved to the Public Works Field Operations budget which more closely matched responsibilities.

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	$306,476
Operating Budget	$130,726
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)

2020 ACCOMPLISHMENTS

- installed second sump pump in basement and re-plumbed both sump pumps for more efficiency
- installed security upgrade on second floor receptionist area
- installed sliding window at first floor receptionist area
- performed overall inspection of roof
- resealed asphalt at rear of Borough Hall near chiller pad

2021 GOALS

- install keyless entry remote (key fob) locking system on all exterior doors
- replace handrails down to DCA and repaint all other handrails
- replace any sidewalks that are damaged
- repair and repaint dormers and exterior trim
- repair chimney on west side of building

Graph 44.

Borough Hall Maintenance
Operating Expenditures by Year

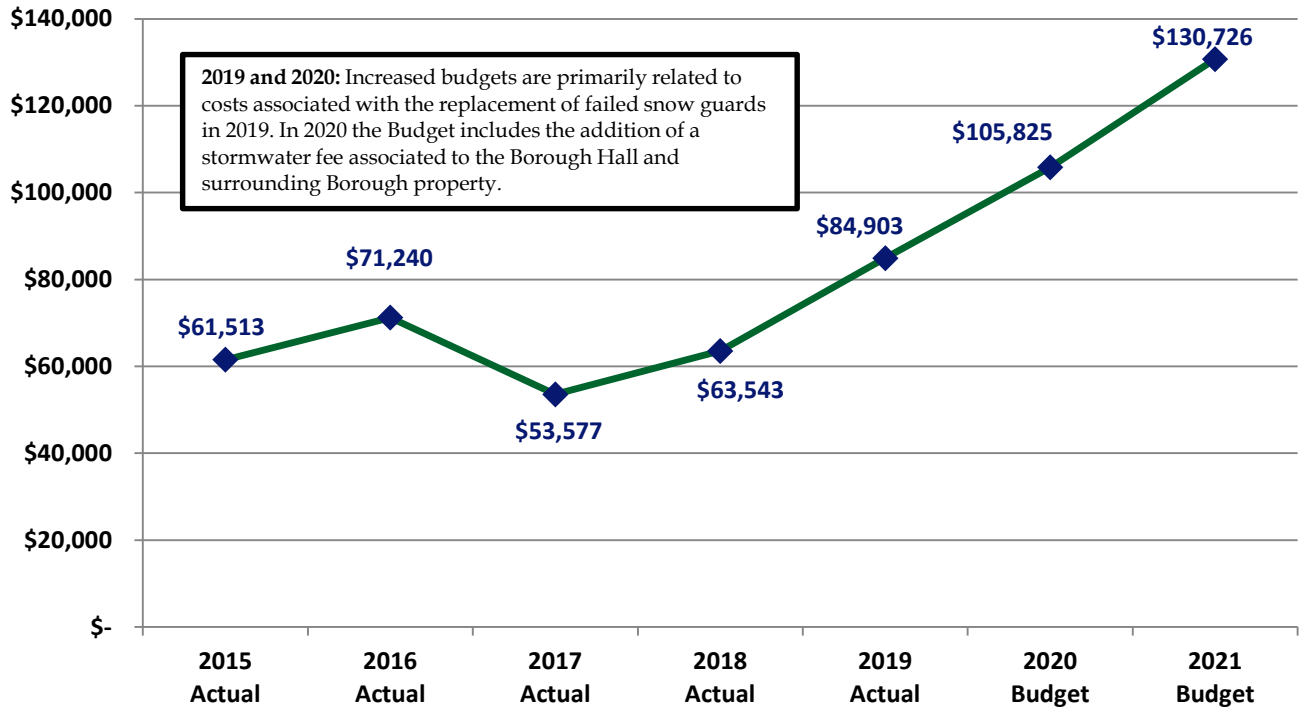
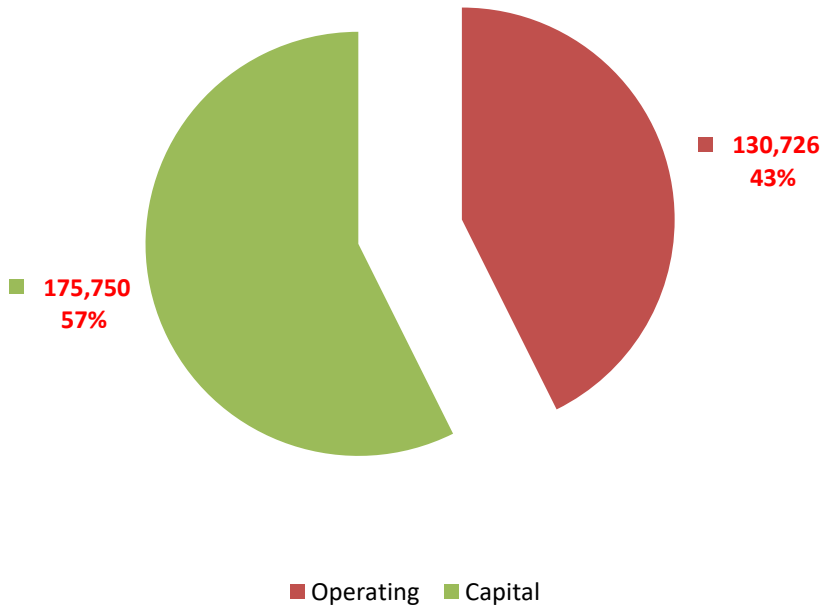


Chart 48.

Borough Hall Maintenance
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	General; Capital Projects
Budget In Total	$6,849,189
Operating Budget	$528,797
Capital Budget	$6,320,392
Full-Time Employees	5.27

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 & subdivision ordinance
- Administer the building, electrical, plumbing and property maintenance codes.



BUDGETARY ACTIVITIES

- Code Enforcement (413)

2020 ACCOMPLISHMENTS

- Staff took-on the assembly, coordination, delivery, and replacement of 1,075 recycling bins and 5,000 toters; In addition, we handled the administration and delivery of close to 1,000 trash bags to homeowners sheltering at home.
- Staff adapted to, fast-tracked, and provided technical guidance on dozens of permits / requests for sidewalk cafe, dining tents, daycare / home occupations, building additions, renovations, and accessory studios for businesses and residents trying to cope with COVID-19 impacts.
- Staff continued processing / reviewing land development and subdivision plans for seven (7) lots within the re-development of the former 45-acre, IAC - Mixed-Use lands, as well as 7-Eleven, Chesterfield, and three others projects.

- Staff attended meetings, researched, evaluated options, and prepared memos and policies for the rental housing ordinance, small cell wireless, S. Middleton Township redevelopment projects, accessory dwellings, lead-based paint, off-street parking, SALDO changes, climate change, and group homes.

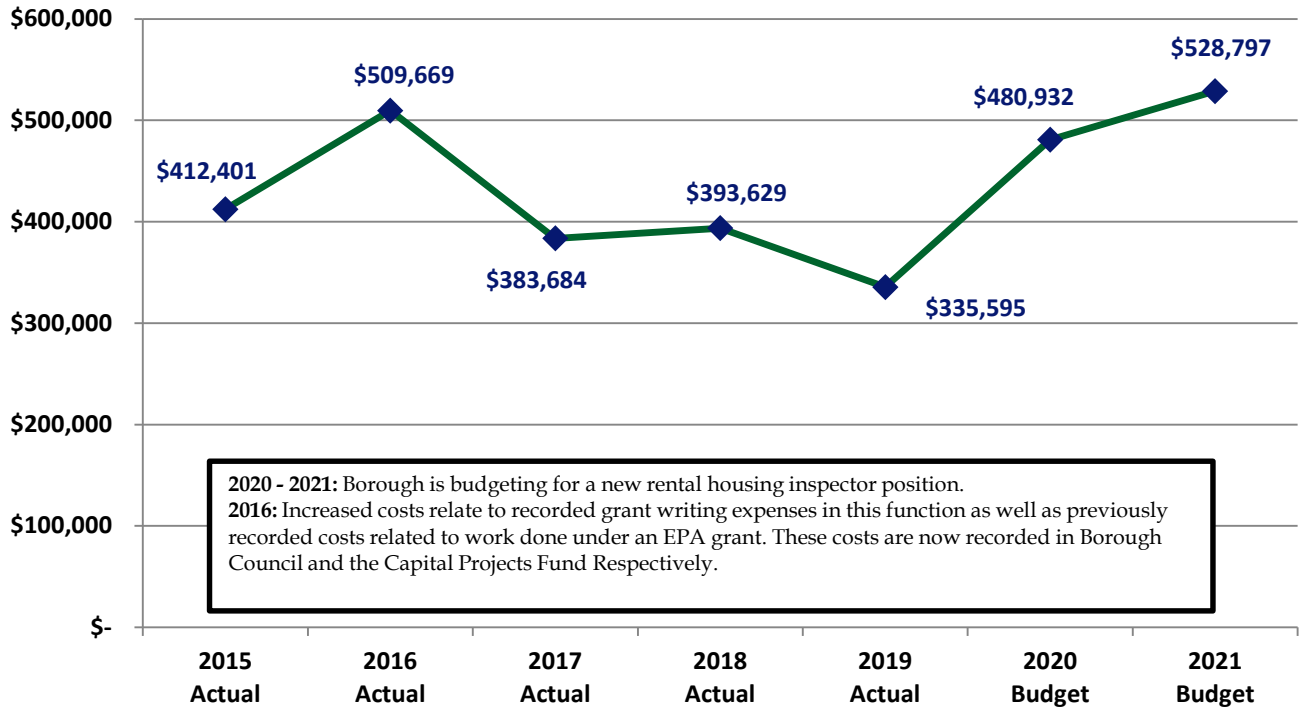
2021 GOALS

- Staff will be assisting with the Climate Change Initiative, which may include reviewing LEED permitting incentives, best management practices for dealing with potential reductions to off-street parking, and limiting impervious coverage and stormwater runoff.
- Continuing to find best options for fostering local economic growth for downtown merchants as we navigate the coming months under the COVID-19 pandemic.



Graph 45.

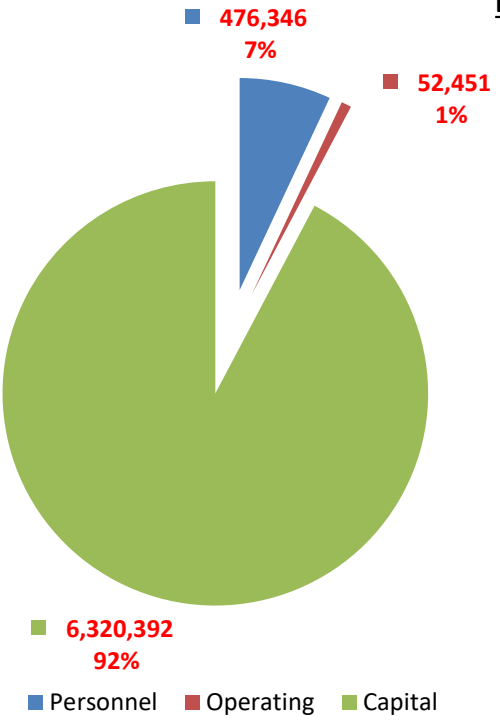
Code Enforcement
Operating Expenditures by Year



2020 - 2021: Borough is budgeting for a new rental housing inspector position.
2016: Increased costs relate to recorded grant writing expenses in this function as well as previously recorded costs related to work done under an EPA grant. These costs are now recorded in Borough Council and the Capital Projects Fund Respectively.

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 transportation and public works services in various areas including street and parking lot maintenance, and storm damage cleanup. This division is also responsible for fleet and facility maintenance. Public Works staff take the lead in cooperation with Water Resources Field Operations on implementing snow and ice control measures during winter storm events.

Function Snapshot	
Department	Public Works
Applicable Funds	General; Capital Projects; Highway Aid
Budget In Total	$1,419,210
Operating Budget	$699,210
Capital Budget	$720,000
Full-Time Employees	6.21

SERVICES PERFORMED

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



BUDGETARY ACTIVITIES

- Public Works Field Operations (430)

2020 ACCOMPLISHMENTS

- Assisted Parks and Recreation Department in replacement of Letort Park bathroom facilities
- repaired potholes throughout Borough
- Performed base restoration and wearing surface repairs on older borough utility street cuts.
- Performed street patching adjacent to completed curb repairs.
- Performed brush pick up

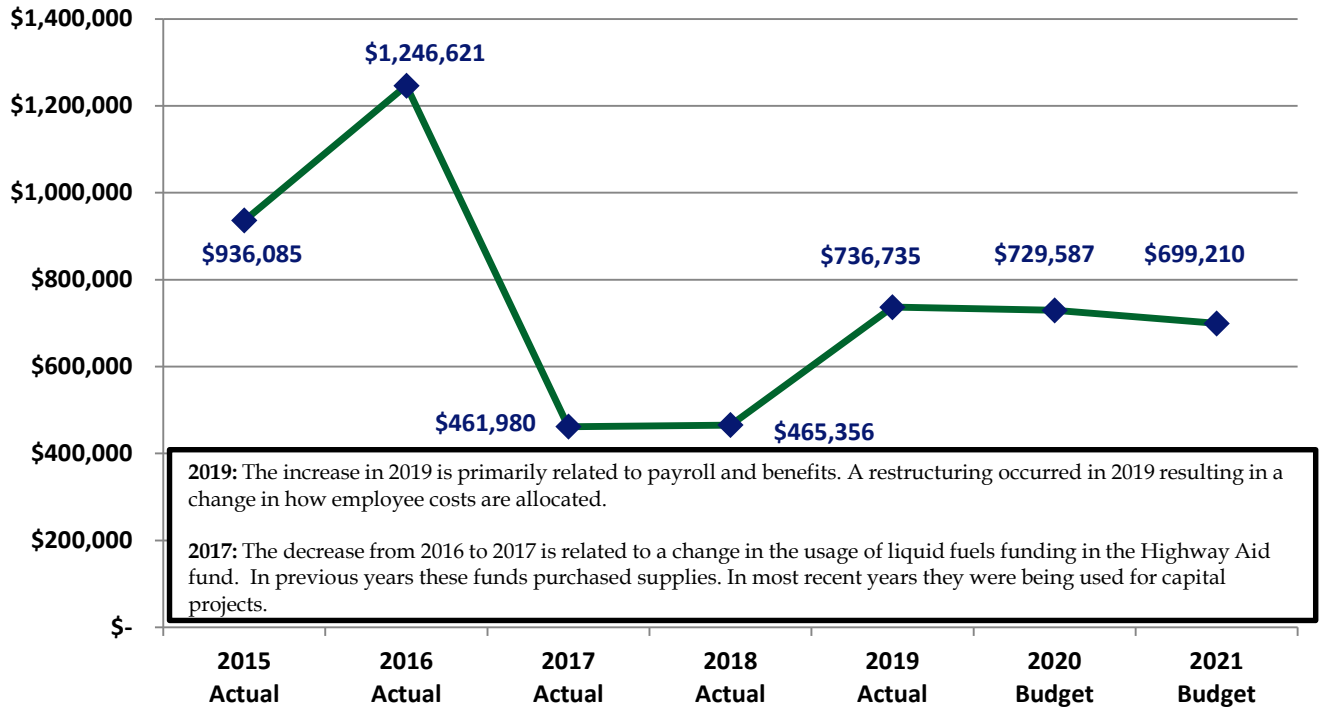
- Performed leaf pick up
- Completed upgrades to half of the pedestrian curb ramp required prior to 2020 Street maintenance project
- Assisted with 2020 street milling & paving program and completed needed base repairs and crack sealing prior to micro surfacing program.
- completed Excel stormwater diversion project in cooperation with Water Resource Field Operations staff
- Directed vehicle and equipment services (480)
- Performed repairs and upgrades at field operations garage including repairs to perimeter fencing and replacement of office flooring.

2021 GOALS

- Investigate approaches to reduce costs on fleet service and maintenance
- Evaluate need for structural repairs at borough garage
- Perform roadway assessment and prioritization for next 5-year roadway CIP in cooperation with borough engineering staff
- Train maintainers on equipment usage.
- Explore procedural changes to boost efficiency, including expanded use of electronic work orders and incorporation into GIS based mapping database
- Explore new equipment options
- Explore regional salt brine system with adjacent municipalities
- Reduce street restoration backlog for borough utilities to less than 1-year
- Increase the percentage of pedestrian curb ramps completed by Borough staff compared to those completed by an outside contractor.

Graph 46.

Public Works Field Operations
Operating Expenditures by Year

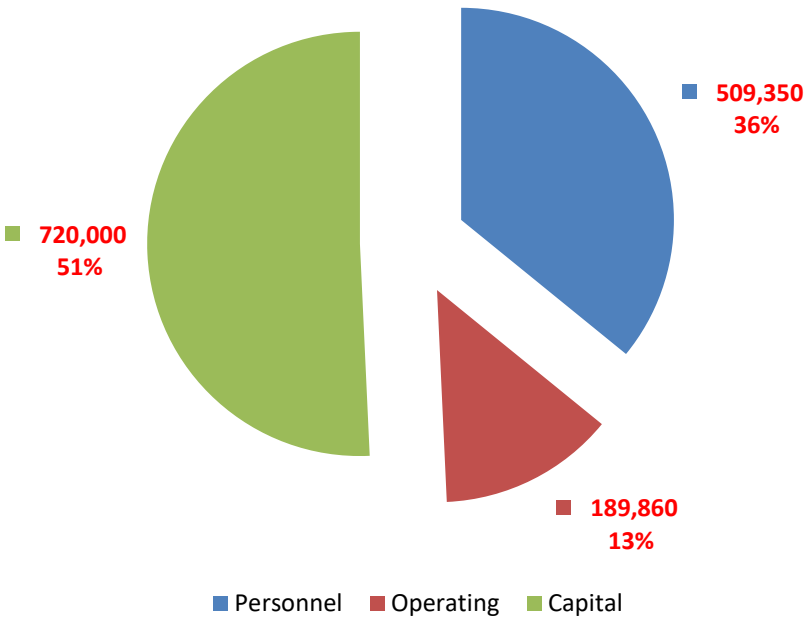


2019: The increase in 2019 is primarily related to payroll and benefits. A restructuring occurred in 2019 resulting in a change in how employee costs are allocated.

2017: The decrease from 2016 to 2017 is related to a change in the usage of liquid fuels funding in the Highway Aid fund. In previous years these funds purchased supplies. In most recent years they were being used for capital projects.

Chart 50.

Public Works Field Operations
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	Stormwater
Budget In Total	$376,564
Operating Budget	$132,764
Capital Budget	$243,800
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)

2020 ACCOMPLISHMENTS

- swept Borough road surfaces as weather allowed
- disposed of street sweeping debris in accordance with MS4 Permit requirements
- conducted additional sweeping after downtown events
- Modified sweeping schedule to continue operations during COVID-19 and temporary lifting of on-street parking restrictions.

2021 GOALS

- complete street cleaning operations based on existing ordinance and schedule
- provide weekly surface cleaning for the Boroughs seven parking lots
- provide monthly parking garage cleaning
- evaluate sweeping schedule to maximize route efficiency

Graph 47.

Street Cleaning
Operating Expenditures by Year

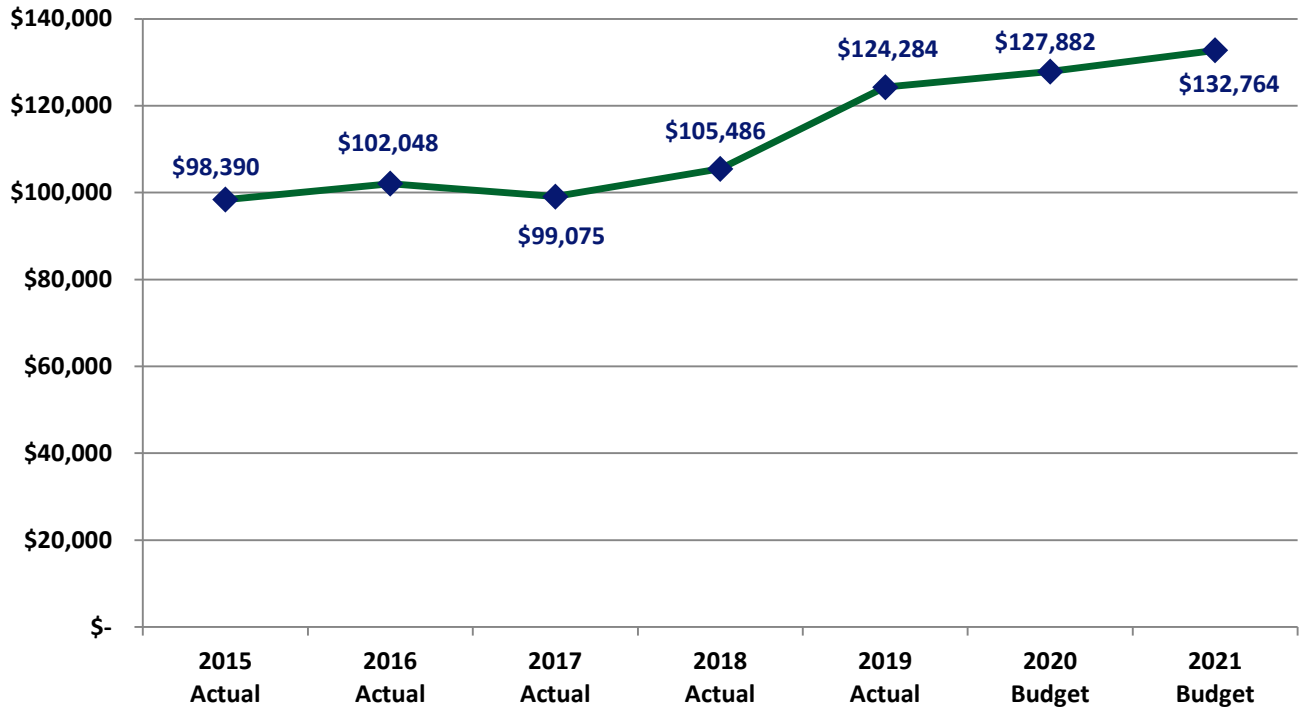
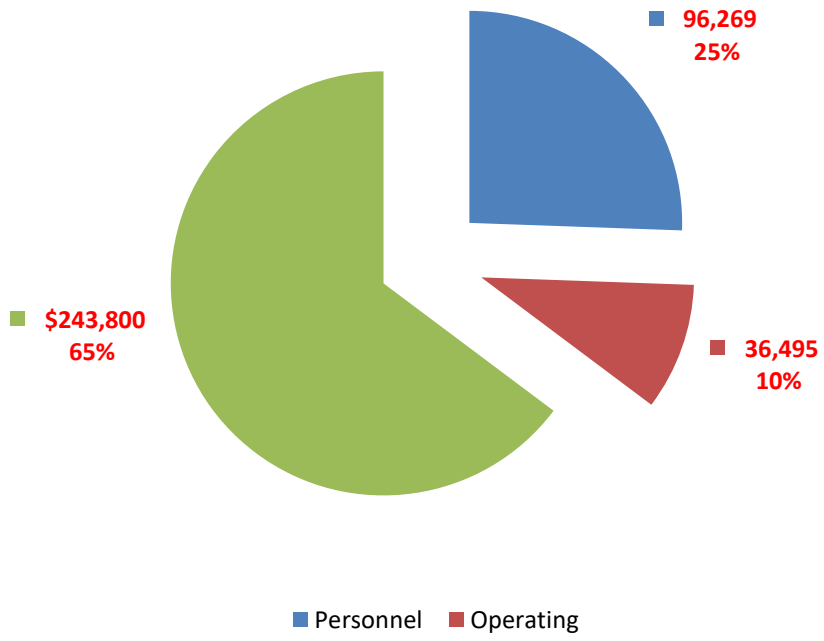


Chart 51.

Street Cleaning
Expenditures by Category



FUNCTION OVERVIEW

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

Function Snapshot	
Department	Public Works
Applicable Funds	General; Capital Projects
Budget In Total	$577,455
Operating Budget	$312,455
Capital Budget	$265,000
Full-Time Employees	1.50

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)



2020 ACCOMPLISHMENTS

- painted 4,000lf of school crosswalks that are not thermoplastic
- painted all private and public handicapped parking spaces
- coordinated traffic control with the police department and DCA for downtown events
- completed signal maintenance in accordance with PennDOT permits through use of an outside contractor and Borough staff
- established all school zones (signage/painting)
- replaced over 100 various signs
- maintain "Welcome to Carlisle" signs
- Updated traffic signal control system at Orange & High intersection from span wire to mast arms and upgraded traffic control equipment to include infrared detection instead of older camera technology under Green Light Go grant
- Replaced depleted decorative crosswalks at square with longer-life material and coordinated with Dickinson College for their replacement of decorative crosswalks on public streets around their campus with the sample crosswalk material.

- Oversaw replacement of warned out road diet thermoplastic markings with new thermoplastic markings.

2021 GOALS

- complete the painting of all pavement markings
- continue sign inventory
- complete signal maintenance in accordance with Penn DOT permits
- ensure all pedestrian crossing signals are functional
- Complete upgrade to traffic signal system at intersection of W. High and Pitt Street
- refresh road diet crosswalk markings along Hanover and High Street corridors
- replace outdated equipment at one signalized intersection per year
- explore purchasing thermoplastic machine to reduce the cost/maintenance of current crosswalk line painting

FINANCIAL SUMMARIES

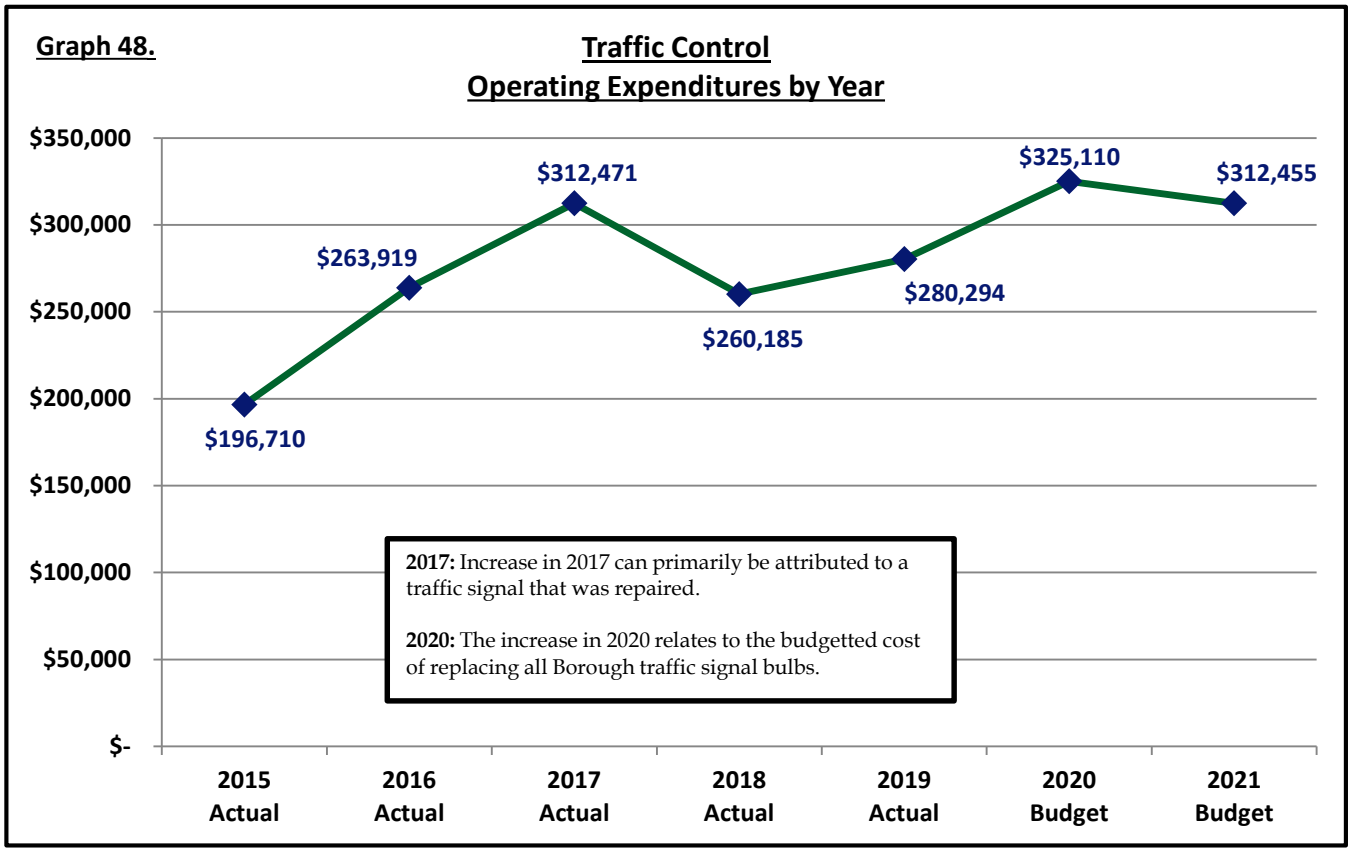
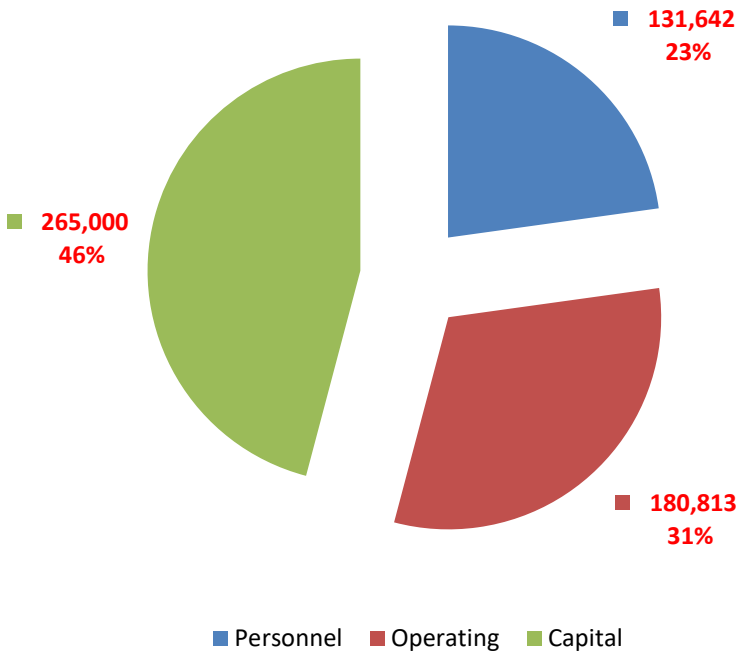


Chart 52.

Traffic Control
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	General; Capital Projects
Budget In Total	$380,015
Operating Budget	$340,015
Capital Budget	$40,000
Full-Time Employees	-

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.

SERVICES PERFORMED

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

BUDGETARY ACTIVITIES

- Street Lighting (434)



2020 ACCOMPLISHMENTS

- inspected quarterly borough-owned and PPL lights
- assisted other departments with electrical issues
- worked with PPL to address citizen concerns about either dark areas or light trespass onto private property
- worked on replacement of underground wiring on N. Hanover Street

2021 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.

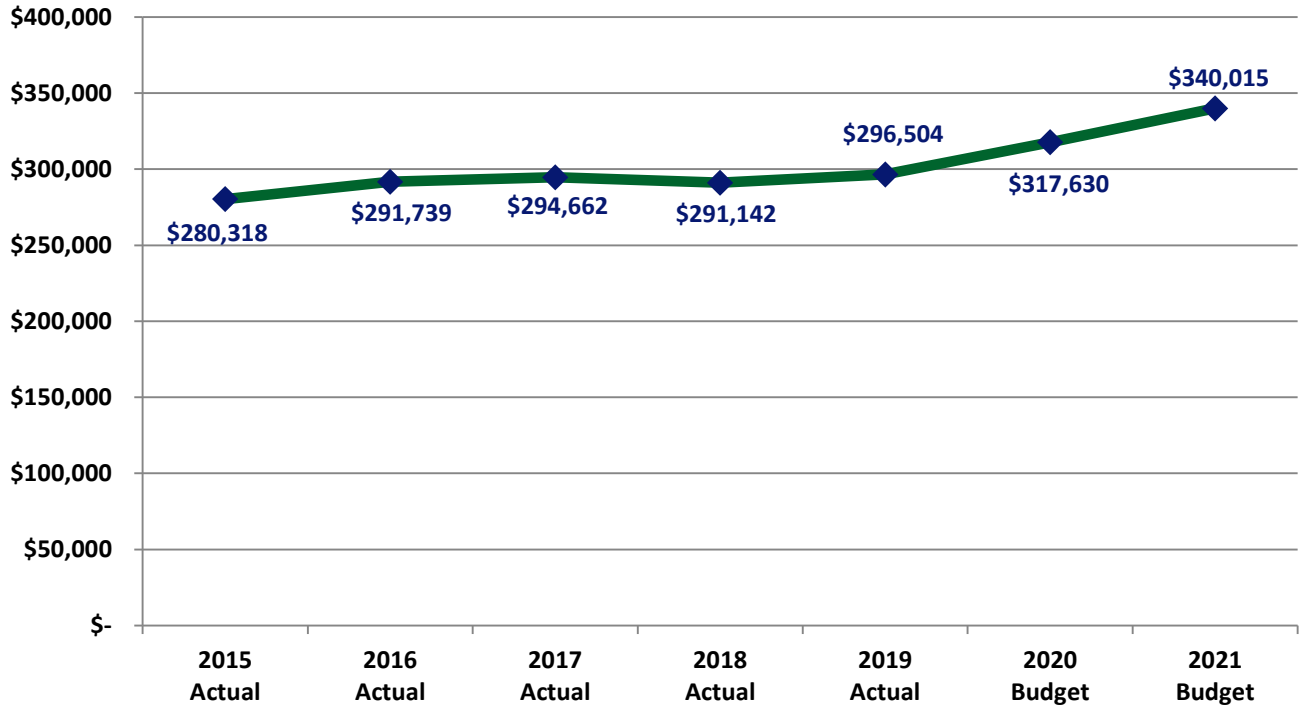
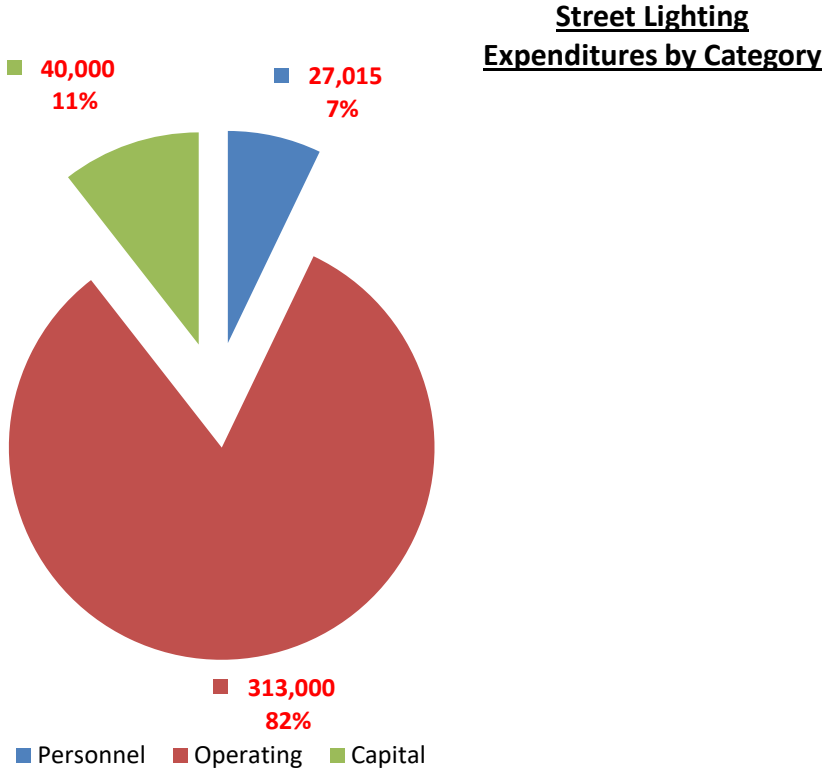


Chart 53.



FUNCTION OVERVIEW

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

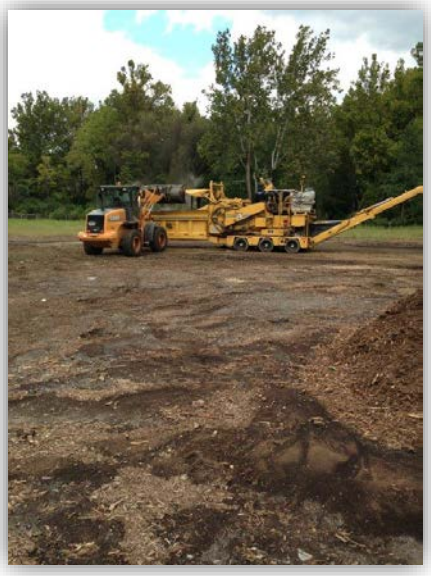
Function Snapshot	
Department	Public Works
Applicable Funds	Solid Waste
Budget In Total	$1,350,331
Operating Budget	$1,350,331
Capital Budget	$ -
Full-Time Employees	0.33

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)



2020 ACCOMPLISHMENTS

- composted 1,800 CY of leaves
- loaded leaf mulch and tanbark for residents at compost facility for no fee
- hauled residual trash screened from compost product to landfill
- delivered trash bags to local retailers for sale
- assembled and delivered new recycling containers to borough properties
- picked up litter at various locations in the Borough
- continued biodegradable paper bags only use for curb leaf pickup
- Prepared in-house and submitted grant application to DCNR for purchase of leaf collection equipment
- placed fill at compost facility to level up area
- double ground 3,200 CY of brush to make mulch
- turned leaves monthly for composting using county's new leaf turning equipment
- Reduced use of rented county equipment by 10 percent over 2019 usage.

2021 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
- evaluate methods to lower operating cost
- consider offer topsoil to residents

FINANCIAL SUMMARIES

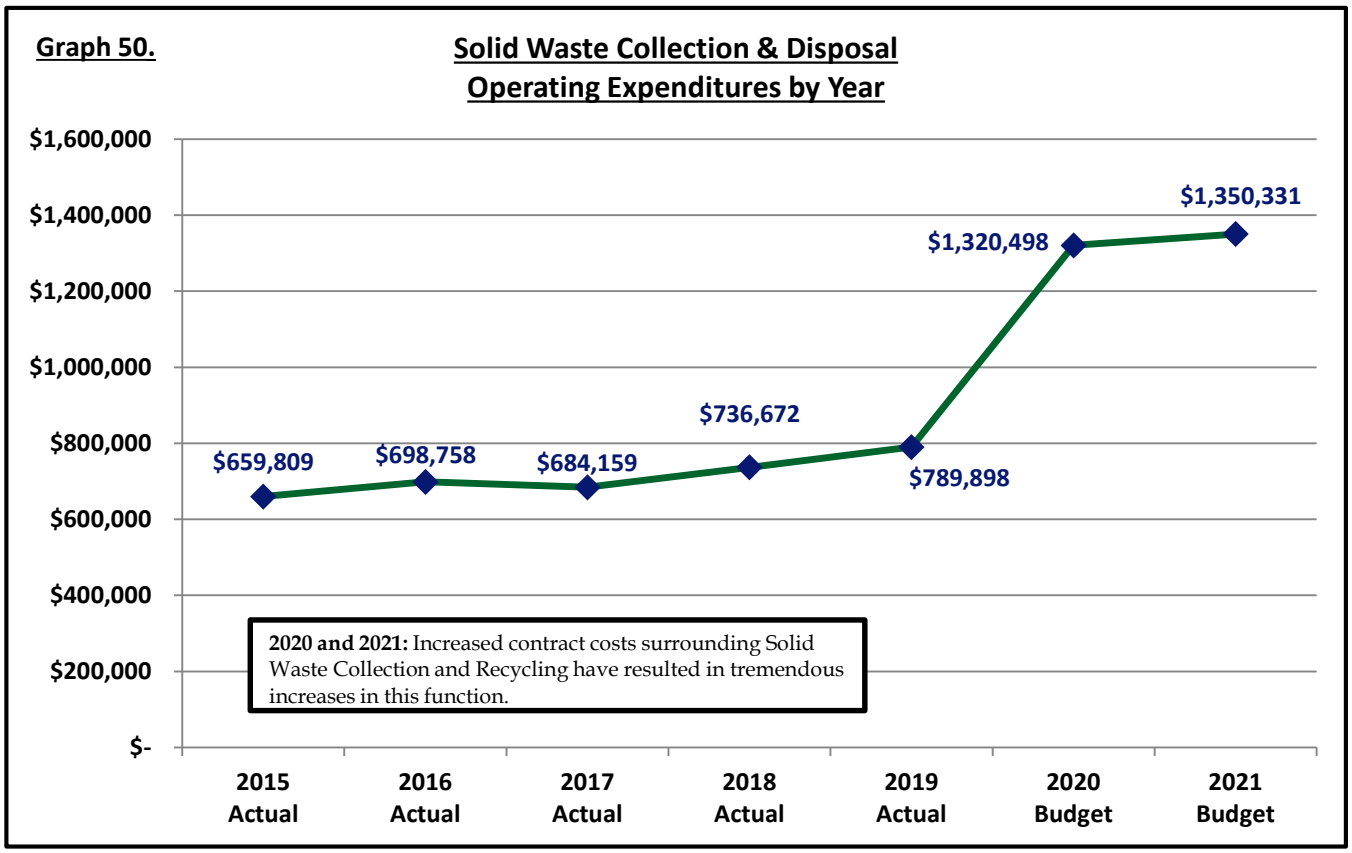
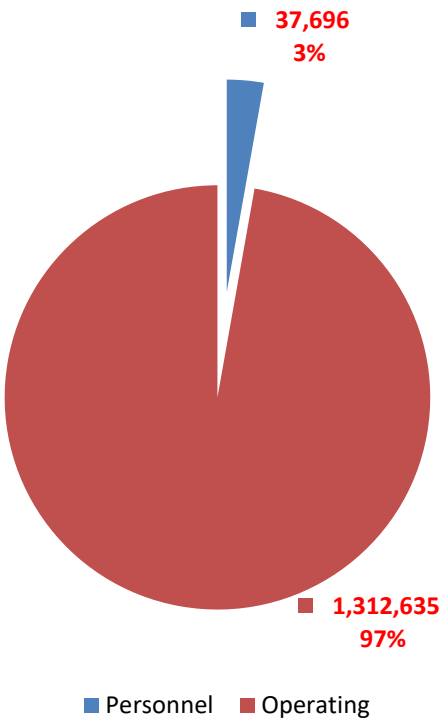


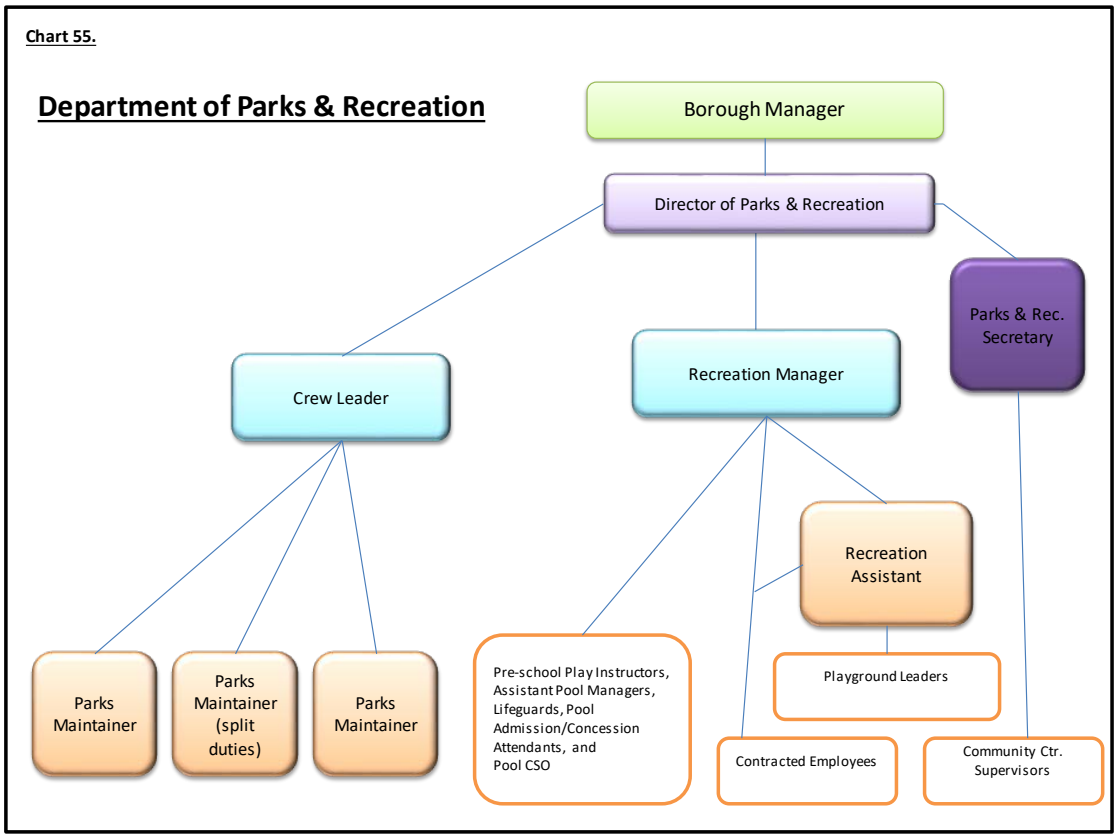
Chart 54.

Solid Waste Collection & Disposal Expenditures by Category



Department of Parks & Recreation

Chart 55.



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, amphitheater, 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**	$1,195,650
Parks Maintenance	**Operating Budget**	$1,120,650
Shade Trees	**Capital Budget**	$75,000
Community Center	**Full-Time Employees**	7.50

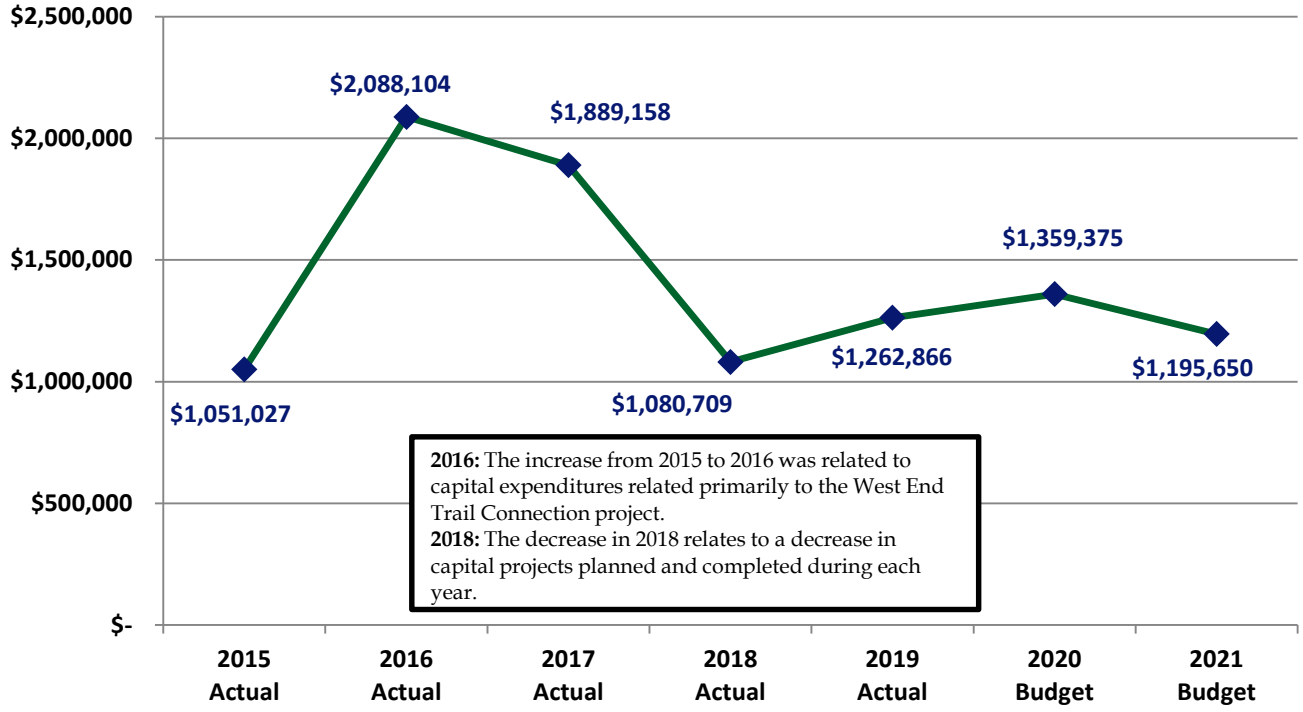
Table 24.

Department of Parks & Recreation Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Parks and Recreation Admin.							
Operating Expenditures	185,835	191,891	197,472	210,928	202,888	211,616	218,036
Capital Expenditures	-	-	-	-	-	-	-
Total	**185,835**	**191,891**	**197,472**	**210,928**	**202,888**	**211,616**	**218,036**
Recreation Services							
Operating Expenditures	180,787	189,032	191,917	188,900	214,923	216,862	217,185
Capital Expenditures	-	-	-	-	-	-	-
Total	**180,787**	**189,032**	**191,917**	**188,900**	**214,923**	**216,862**	**217,185**
Swimming Pool							
Operating Expenditures	141,566	145,351	131,737	143,237	150,871	171,680	152,975
Capital Expenditures	15,396	77,103	16,400	-	16,964	10,000	35,000
Total	**156,962**	**222,454**	**148,137**	**143,237**	**167,835**	**181,680**	**187,975**
Parks Maintenance							
Operating Expenditures	347,333	342,863	356,646	367,679	377,747	426,119	405,927
Capital Expenditures	55,083	1,000,313	805,985	63,325	50,550	186,051	-
Total	**402,416**	**1,343,176**	**1,162,631**	**431,004**	**428,297**	**612,170**	**405,927**
Shade Trees							
Operating Expenditures	6,871	11,679	6,783	8,170	6,996	17,000	17,000
Capital Expenditures	-	-	-	-	-	-	-
Total	**6,871**	**11,679**	**6,783**	**8,170**	**6,996**	**17,000**	**17,000**
Community Center							
Operating Expenditures	93,018	109,418	90,157	84,895	87,283	111,947	109,527
Capital Expenditures	25,138	20,454	92,061	13,575	154,644	8,100	40,000
Total	**118,156**	**129,872**	**182,218**	**98,470**	**241,927**	**120,047**	**149,527**
Total	**1,051,027**	**2,088,104**	**1,889,158**	**1,080,709**	**1,262,866**	**1,359,375**	**1,195,650**

Graph 51.

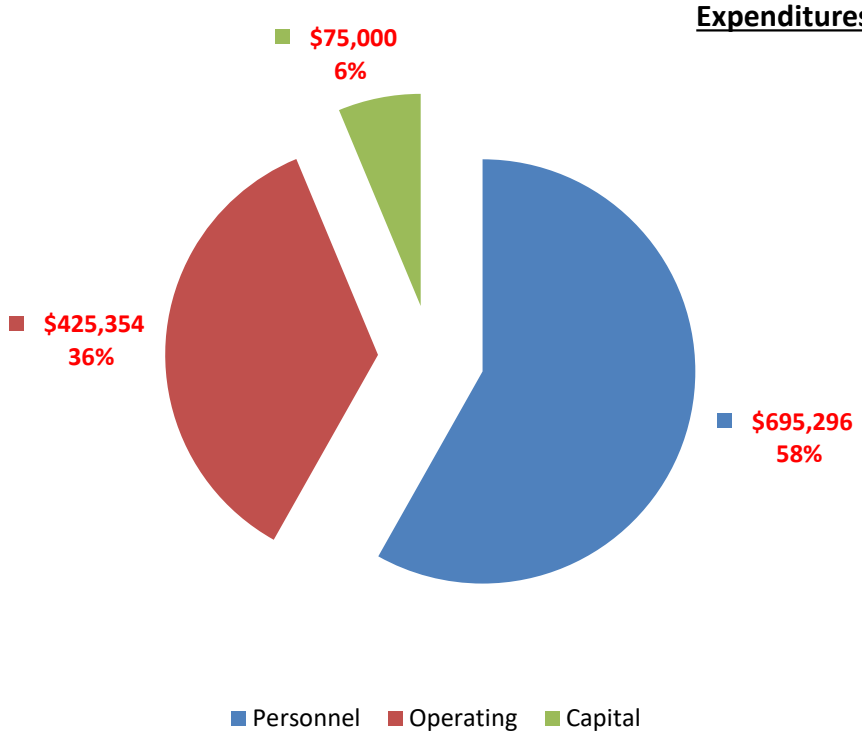
Department of Parks & Recreation
Total Expenditures by Year



2016: The increase from 2015 to 2016 was related to capital expenditures related primarily to the West End Trail Connection project.
2018: The decrease in 2018 relates to a decrease in capital projects planned and completed during each year.

Chart 56.

Department of Parks & Recreation
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Parks & Rec.
Applicable Funds	General
Budget In Total	$218,036
Operating Budget	$218,036
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)

2020 ACCOMPLISHMENTS

- COVID-19 response and recovery is the priority for the Parks and Recreation Department. Procedures and policies related to COVID-19 were adapted in 2020 to operate during the pandemic. For instance, the Stuart Community Center operated as a temporary shelter for Community Cares during a four-month period. The Parks and Recreation Department implemented a COVID-19 Park Use Agreement to allow small businesses to operate fitness classes or lessons within our parks. In response to the public health crisis, the closure of playgrounds and certain park amenities occurred from mid-March to mid-June. The Carlisle Community Pool did not open for the season. The creation of facility re-opening plans and policies and procedures for recreation programs were developed and continually updated as CDC and the Governor's orders changed.

2021 GOALS

- Continue to work through COVID-19 response and recovery with emphasis on the health and safety of services provided.
- Use effective and innovative funding methods to build, maintain, operate, and promote parks and recreation programs and services.
- Engage residents in planning, stewardship, and programming of park and recreation resources, and provide effective community outreach and marketing to increase public awareness and support of recreation services.

FINANCIAL SUMMARIES

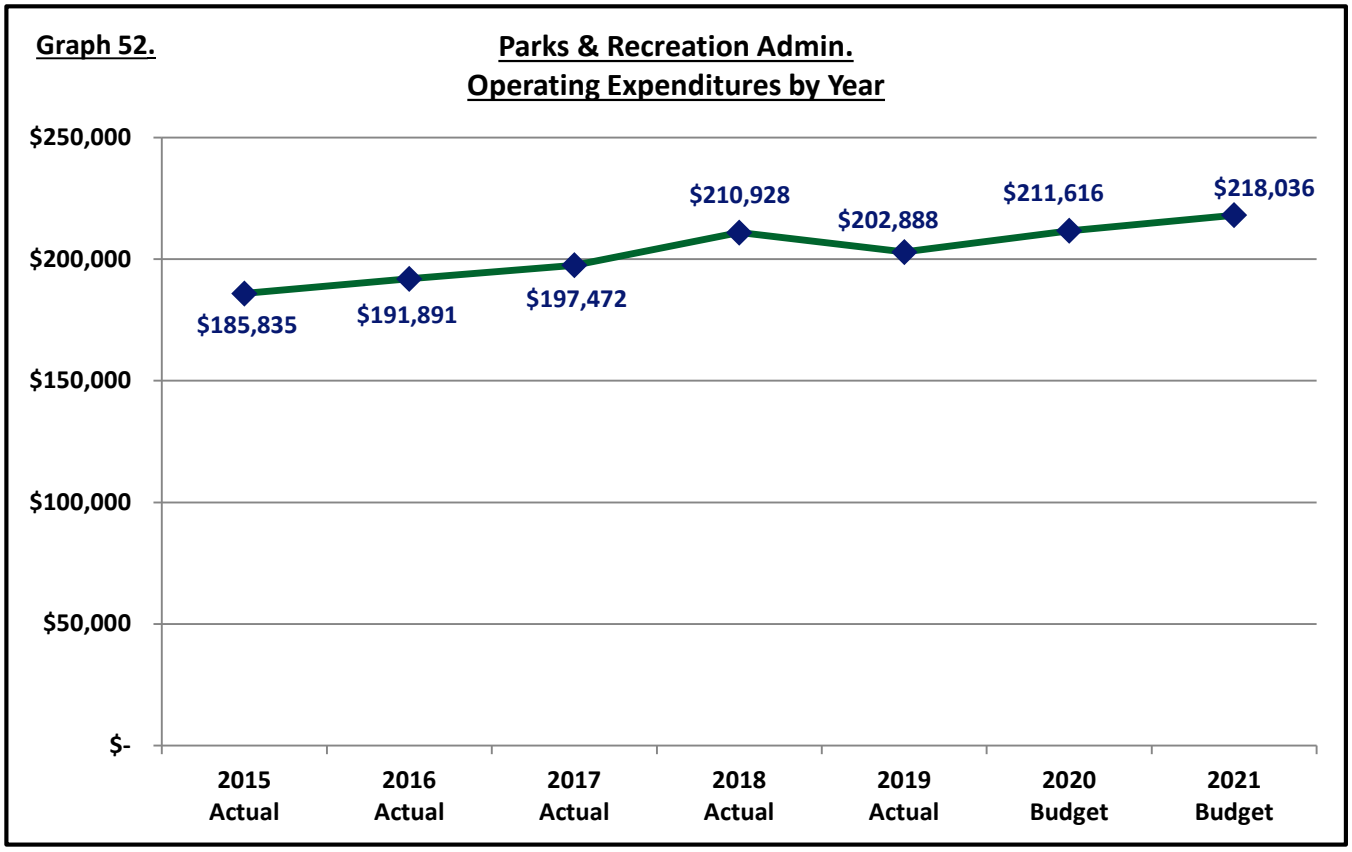
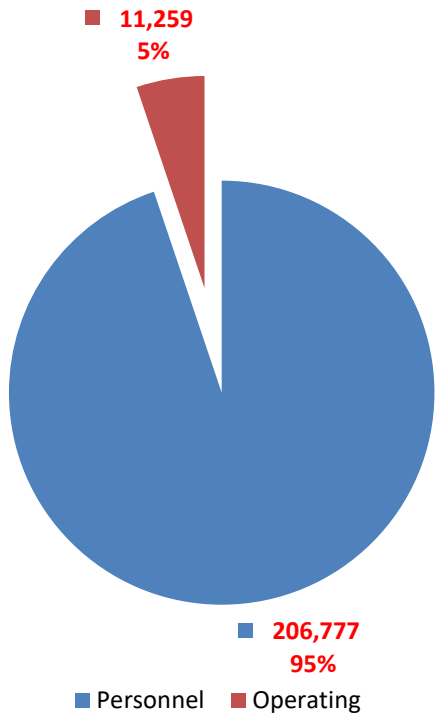


Chart 57.

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	$217,185
Operating Budget	$217,185
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, Zumba Kids, Soccer Shots, Tumbling, Kids Yoga, etc.)
  - Adult programs (such as Zumba, POUND, 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, Pickleball, 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)

2020 ACCOMPLISHMENTS

- Recovery and response to COVID-19 included;
  - Full-time staff relocated from mid-April through mid-July
  - Research, create and implement a COVID-19 Health and Safety Plan for Summer Day Camp, and the department
  - Research, create and implement a COVID-19 Waiver and Release for the department

- Coordinate a virtual Summer Artist Series offering to the public through Facebook and YouTube and carlislepa.org
- Provided safe facilities to continue program offerings

- Marketing efforts increased with new banners with department contact information at Biddle Mission, LeTort and Mooreland Athletic Area. Yard signs placed out at several parks as well. Social media posts became more frequent. Website includes more detail about the department parks, programs and other important information.

2021 GOALS

- Increase the number of programs by recruiting talented instructors and marketing the parks and rec department as a great place of employment. Continue to expand diversity in the rec program offerings based on the needs of the community.
- Promote safe and sustainable park use practices
- Continue to provide a diverse schedule of programs to the community with safety as the top priority

FINANCIAL SUMMARIES

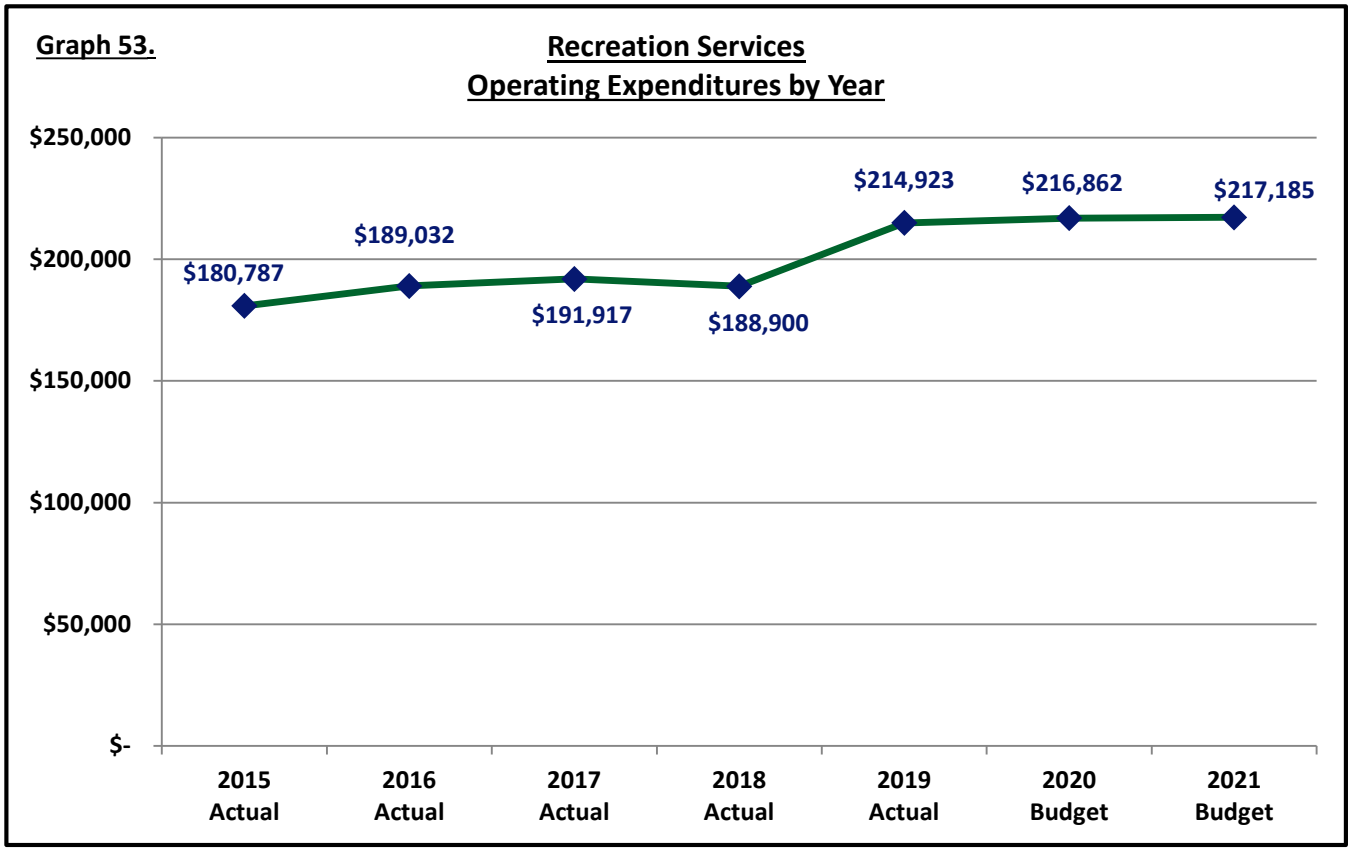
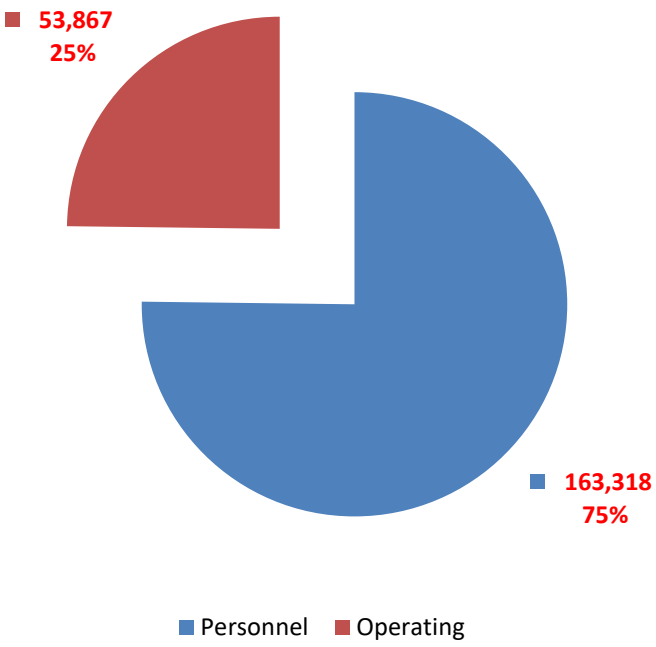


Chart 58.

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 from season passes, daily admissions, private and public pool parties, and concessions make up approximately 60% of the pool's operating budget, excluding any capital expenses. 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	$187,975
Operating Budget	$152,975
Capital Budget	$35,000
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, a Teen Night Pool Party, and a Members and Sponsors Only - Pool Party
- Pavilion rentals, private and public pool parties
- Pool banner sponsorship program to help offset operating expenses and support local businesses



BUDGETARY ACTIVITIES

- Swimming Pool (453)

2020 ACCOMPLISHMENTS:

Closed for the 2020 season due to COVID-19.

2021 GOALS

- Increase recruiting efforts for Lifeguards and Pool Managers
- Update facility signage (road sign, rules, information, etc.)
- Create a plan to enhance the rec area with updated equipment and repair the macadam basketball court and walkways

Graph 54.

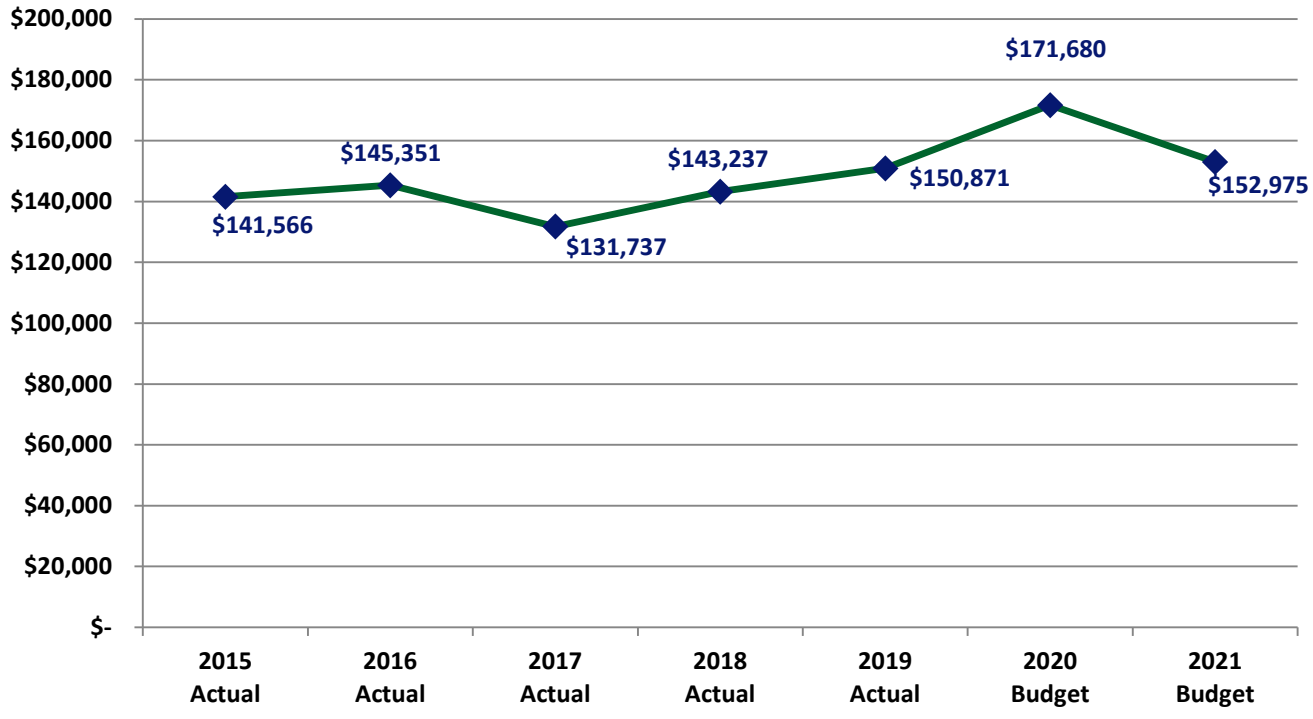
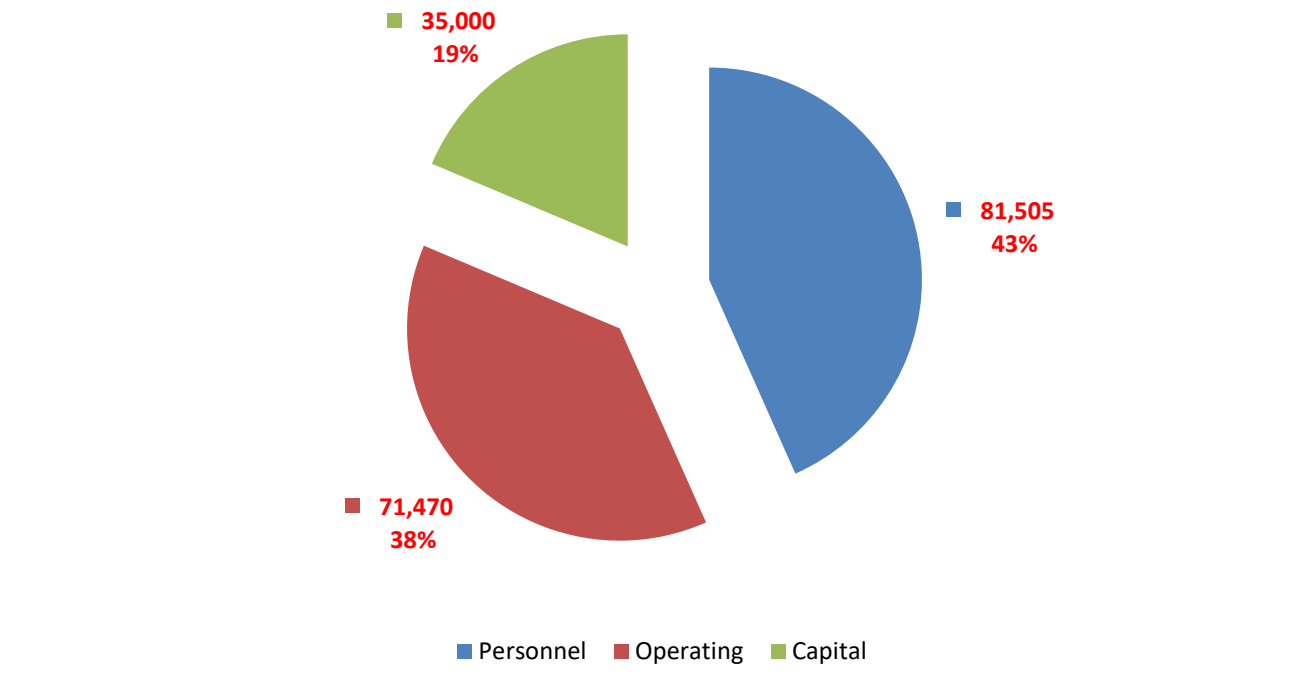


Chart 59.



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
Budget In Total	$405,927
Operating Budget	$405,927
Capital Budget	$ -
Full-Time Employees	3.50

SERVICES PERFORMED

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



BUDGETARY ACTIVITIES

- Parks Maintenance (454)

2020 ACCOMPLISHMENTS

- Groomed parks and provided year –round park cleanup for fourteen parks, Community Center, pool, rental property, amphitheater and cabin.
- Mulched all landscaped areas.
- Added wood carpet to all playground areas.
- Completed renovations to the restrooms at the LeTort Park Pavilion.
- Responded to COVID-19 pandemic by providing assistance in facility closures and re-openings.

2021 GOALS

- Incorporate features and amenities into parks that fit local context and interest; contribute to environmental stability, and are accessible, safe, and easy to maintain for the long-term.
- Work with an insurance company to perform a playground audit of playground equipment and prepare a plan to address deficiencies.

- As authorized by Borough Council, assist local organizations make improvements to Borough parks such as the Cumberland Cycling Development for a pump tract at Valley Meadows park and the restoration of Fort LeTort by the Carlisle Kiwanis Club.
- Continue to work on the development of the Fairground Avenue Linear Park.

FINANCIAL SUMMARIES

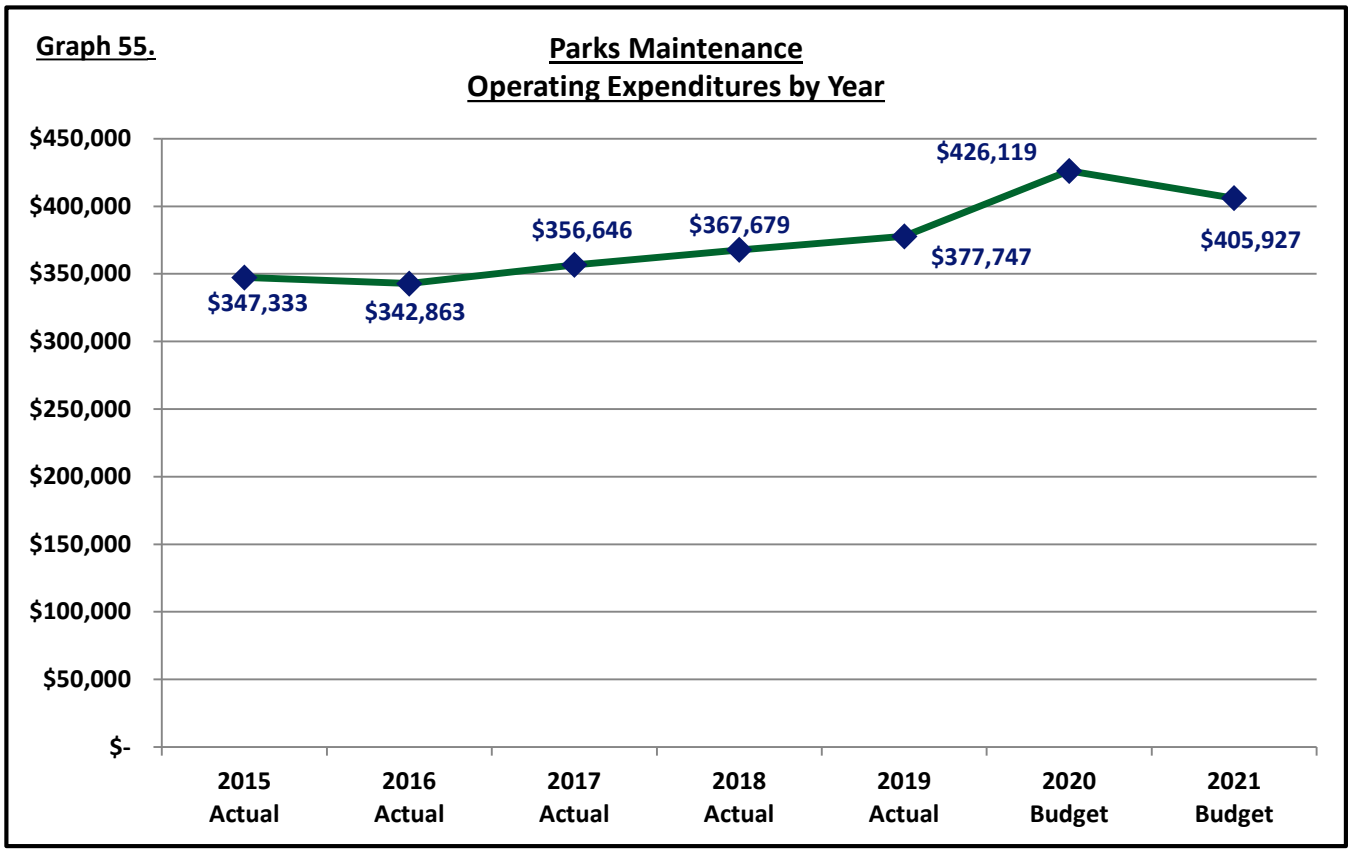
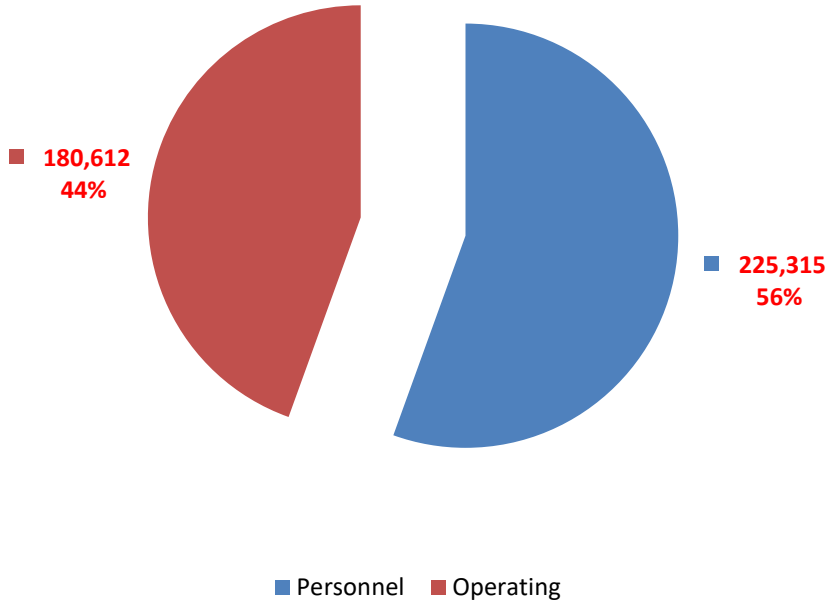


Chart 60.

Parks Maintenance Expenditures by Category



FUNCTION OVERVIEW

The primary responsibility of the shade tree commission is to plant, remove, maintain, and protect shade trees along public streets and highways in the Borough. Members of the Carlisle parks and recreation board serve as the shade tree commission. The chairperson of the shade tree commission appoints a separate "shade tree committee". Department staff is the administrative arm of the shade tree commission.

Function Snapshot	
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

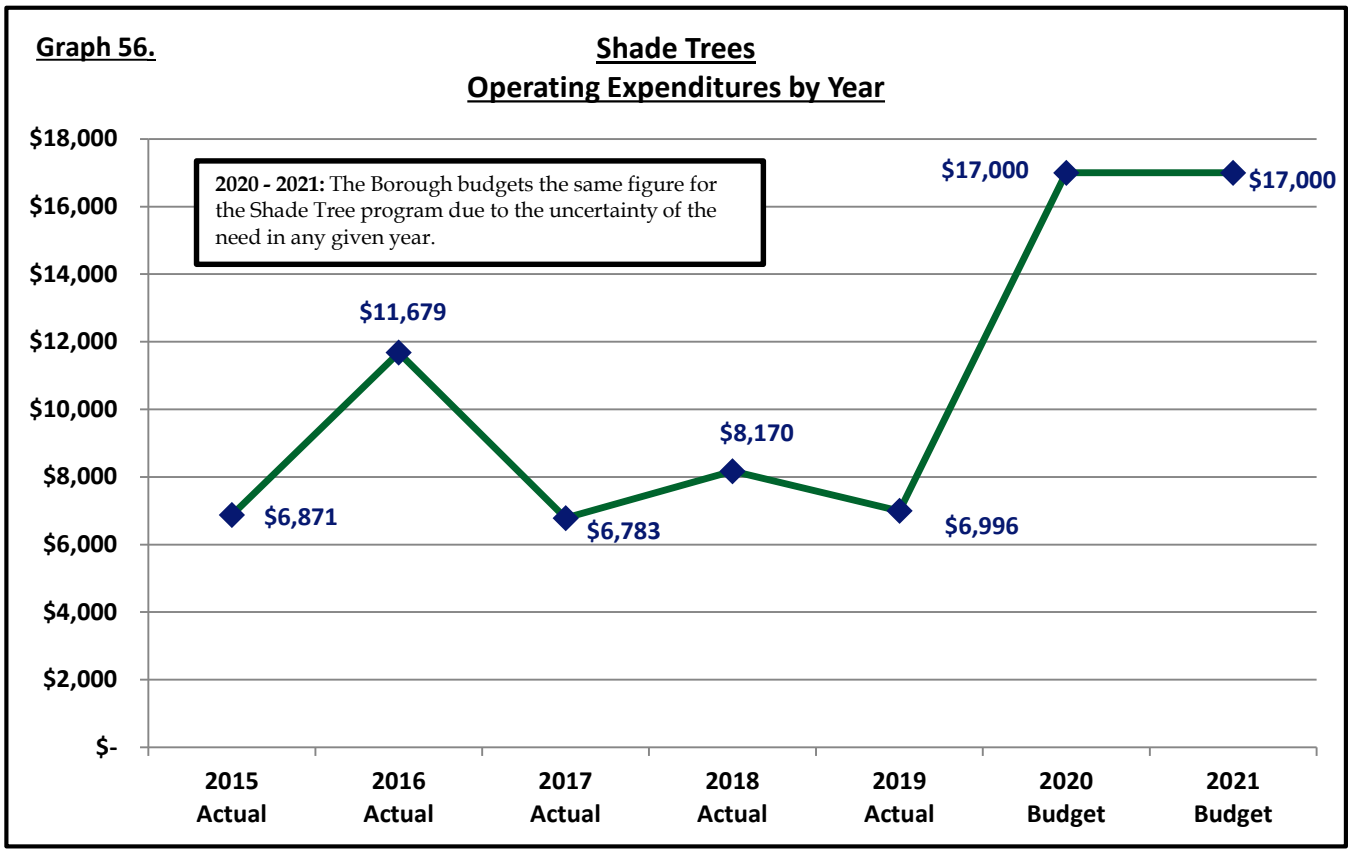
- Shade Trees (455)

2020 ACCOMPLISHMENTS

2020 Goals	Actions Completed During 2019
Complete 2019 Shade Tree survey.	The five members of the Shade Tree Committee completed the first phase stage of the 2019 survey in September 2019. In November 2019, letters were mailed to property owners for compliance by June 2020. Due to the pandemic, the deadline for tree work has been pushed back to December 31, 2020.
Look into establishing a street tree/sidewalk program.	Due to the pandemic, this goal will be explored in 2021.

2021 GOALS

- Look into establishing a street tree/sidewalk program
- Complete 2020 Shade Tree Survey


Graph 56.
Shade Trees
Operating Expenditures by Year
2020 - 2021: The Borough budgets the same figure for the Shade Tree program due to the uncertainty of the need in any given year.
$18,000
$16,000
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$-
$6,871
$11,679
$6,783
$8,170
$6,996
$17,000
$17,000
2015 Actual
2016 Actual
2017 Actual
2018 Actual
2019 Actual
2020 Budget
2021 Budget

FUNCTION OVERVIEW

The primary purpose of the Borough's community center is to provide the community with a gymnasium facility and multi-purpose rooms. The gymnasium and rooms are available to rent for a variety of uses. Certain areas of the Community Center are also available for long-term lease.

Function Snapshot	
Department	Parks & Rec.
Applicable Funds	General; Capital Projects
Budget In Total	$149,527
Operating Budget	$109,527
Capital Budget	$40,000
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)

2020 ACCOMPLISHMENTS

- Due to the COVID-19 pandemic, the Stuart Community Center was a temporary homeless shelter for clients of Community Cares from April 8-July 6, 2020.
- The Community Center was closed to the public from mid-March – late July due to the pandemic. The Community Center reopened to the public on July 27, 2020. COVID-19 guidelines from the CDC and the Governor's office were closely monitored and followed in the re-opening of the facility.
- Provided long-term lease agreements for three different entities.

2021 GOALS

- reseal gymnasium floor
- Improve rooms 12 and 13 upstairs for use of Parks and Recreation programs.
- Continue to follow CDC and Governor's office guidance for COVID-19.

Graph 57.

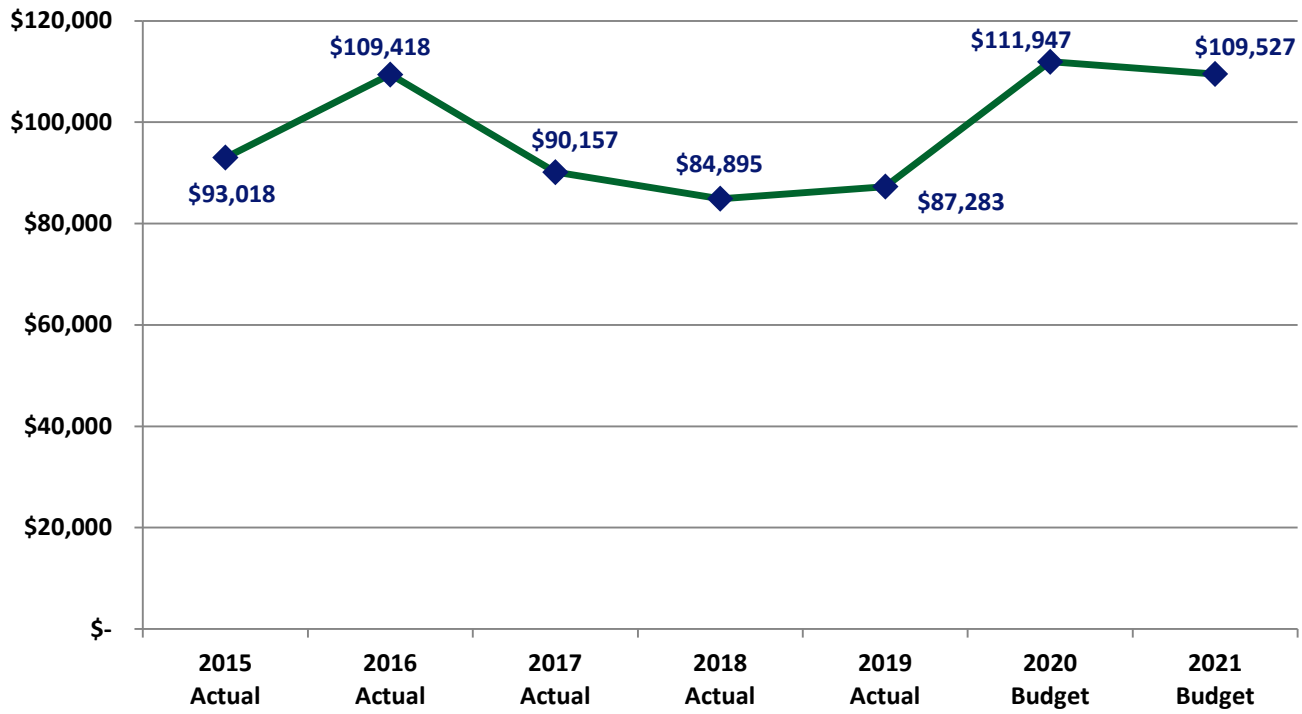
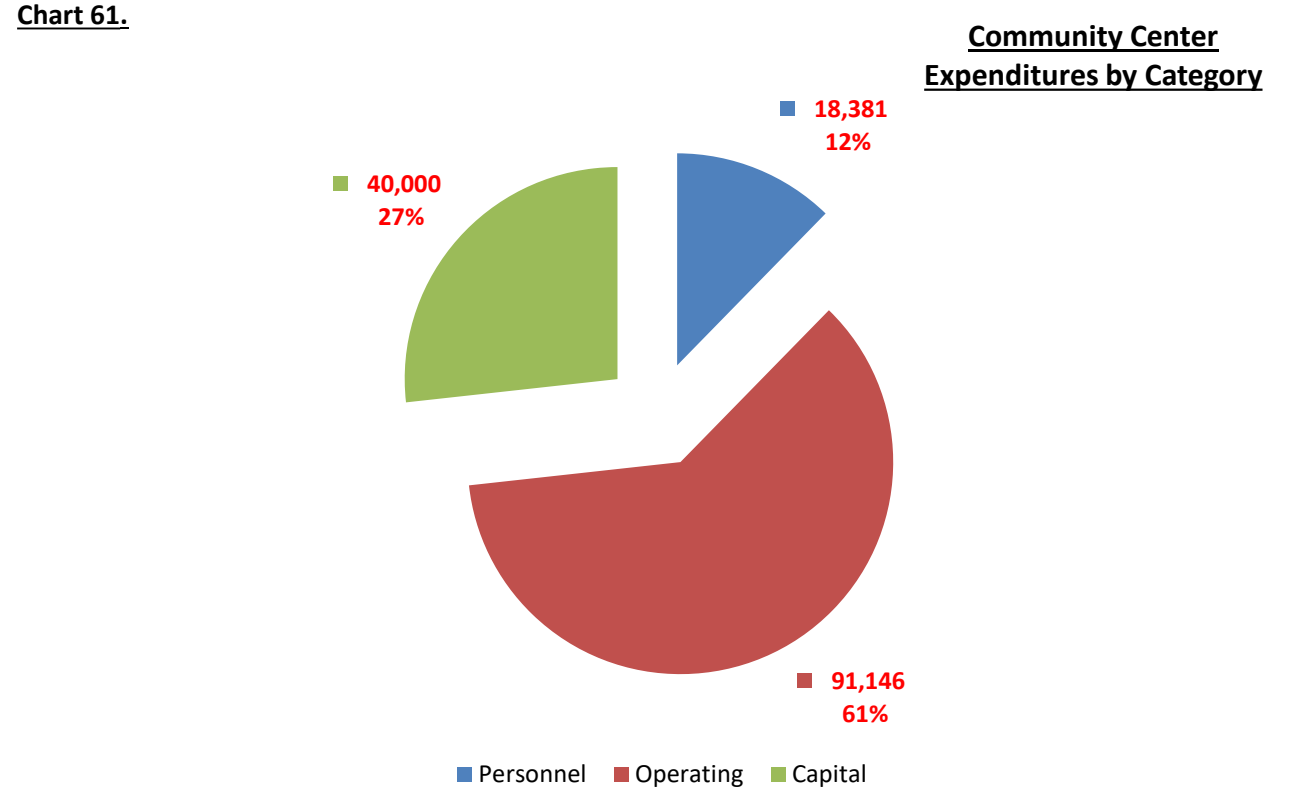
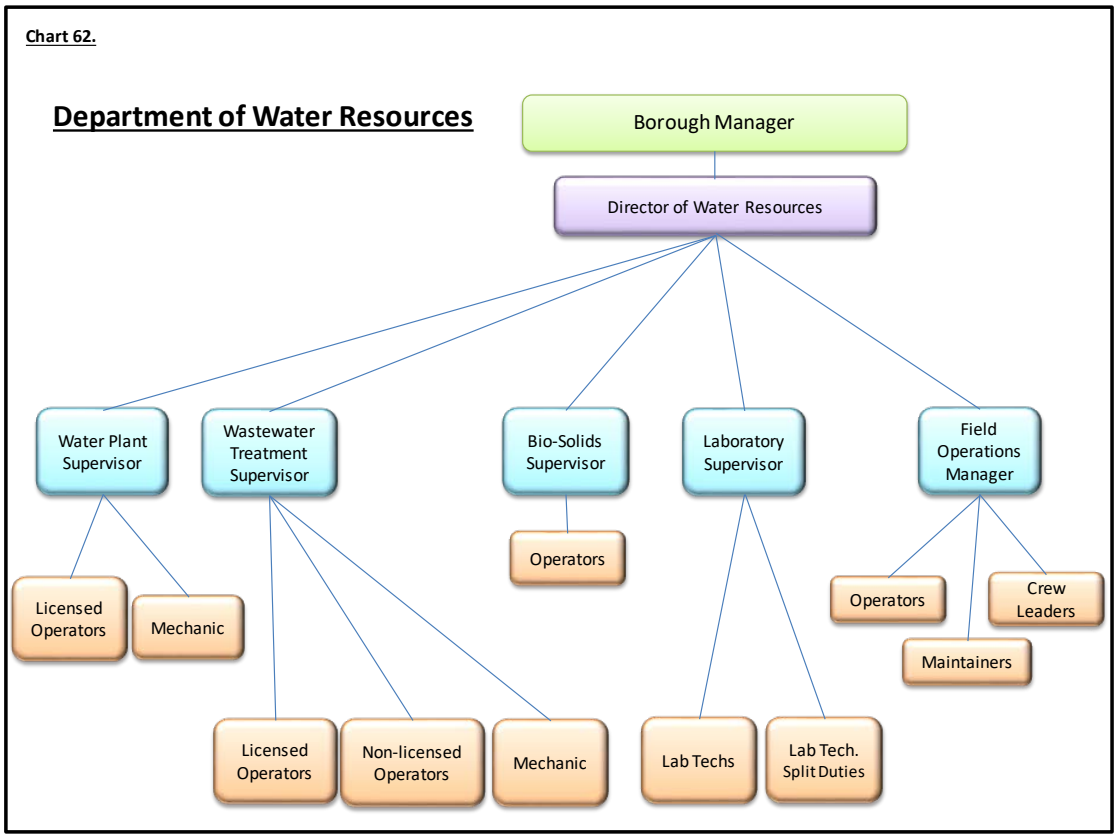


Chart 61.



Department of Water Resources

Chart 62.



DEPARTMENT OVERVIEW

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

Department Functions	Department Financial Summary	
Sewer Collection System	**Associated Funds**	All Funds
Stormwater Operations	**Budget In Total**	$14,269,322
Water Lines Maintenance	**Operating Budget**	$5,768,824
Water Meter Maintenance	**Capital Budget**	$8,500,498
Water Lab	**Full-Time Employees**	39.44
Water Treatment Plant		
Sewer Lab		
Lift Stations		
Wastewater Treatment Plant		
Bio-Solids Removal		

Table 25.

Department of Water Resources Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Sewer Collection System							
Operating Expenditures	460,663	458,738	481,811	446,932	371,256	452,425	485,257
Capital Expenditures	-	-	5,449	-	-	4,403,166	1,880,000
Total	**460,663**	**458,738**	**487,260**	**446,932**	**371,256**	**4,855,591**	**2,365,257**
Stormwater Operations							
Operating Expenditures	2,135	5,232	112,088	149,897	240,623	430,598	451,837
Capital Expenditures	133,877	82,855	320,753	104,098	-	541,654	607,487
Total	**136,012**	**88,087**	**432,841**	**253,995**	**240,623**	**972,252**	**1,059,324**
Water Lines Maintenance							
Operating Expenditures	472,649	468,233	508,558	492,428	407,698	462,655	489,824
Capital Expenditures	-	(33,656)	5,449	-	-	3,075,038	4,205,000
Total	**472,649**	**434,577**	**514,007**	**492,428**	**407,698**	**3,537,693**	**4,694,824**
Water Meter Maintenance							
Operating Expenditures	92,688	44,377	36,300	34,651	19,653	52,500	37,750
Capital Expenditures	-	-	-	-	-	-	-
Total	**92,688**	**44,377**	**36,300**	**34,651**	**19,653**	**52,500**	**37,750**
Water Lab							
Operating Expenses	136,564	139,435	146,868	143,521	157,222	154,343	170,937
Capital Expenses	-	-	-	-	-	-	-
Total	**136,564**	**139,435**	**146,868**	**143,521**	**157,222**	**154,343**	**170,937**
Water Treatment Plant							
Operating Expenses	1,211,161	1,438,586	1,238,348	1,275,959	1,290,960	1,302,165	1,399,882
Capital Expenses	-	33,656	34,540	-	-	1,197,500	1,154,011
Total	**1,211,161**	**1,472,242**	**1,272,888**	**1,275,959**	**1,290,960**	**2,499,665**	**2,553,893**
Sewer Lab							
Operating Expenses	462,320	483,297	517,595	534,453	530,078	589,417	616,726
Capital Expenses	-	-	-	-	-	30,000	24,000
Total	**462,320**	**483,297**	**517,595**	**534,453**	**530,078**	**619,417**	**640,726**
Lift Stations							
Operating Expenses	158,165	168,884	168,650	174,910	175,194	221,731	210,615
Capital Expenses	-	-	-	-	-	293,600	-
Total	**158,165**	**168,884**	**168,650**	**174,910**	**175,194**	**515,331**	**210,615**
Wastewater Treatment Plant							
Operating Expenses	1,135,067	1,113,386	1,125,636	1,134,214	1,149,432	1,256,530	1,281,247
Capital Expenses	-	-	-	-	-	135,000	345,000
Total	**1,135,067**	**1,113,386**	**1,125,636**	**1,134,214**	**1,149,432**	**1,391,530**	**1,626,247**
Bio-Solids Removal							
Operating Expenses	475,704	459,114	456,944	454,514	514,577	581,564	624,749
Capital Expenses	-	325	-	-	-	370,000	285,000
Total	**475,704**	**459,439**	**456,944**	**454,514**	**514,577**	**951,564**	**909,749**
Total	**4,740,993**	**4,862,462**	**5,158,989**	**4,945,577**	**4,856,693**	**15,549,886**	**14,269,322**

Graph 58.

Department of Water Resources
Total Expenditures by Year

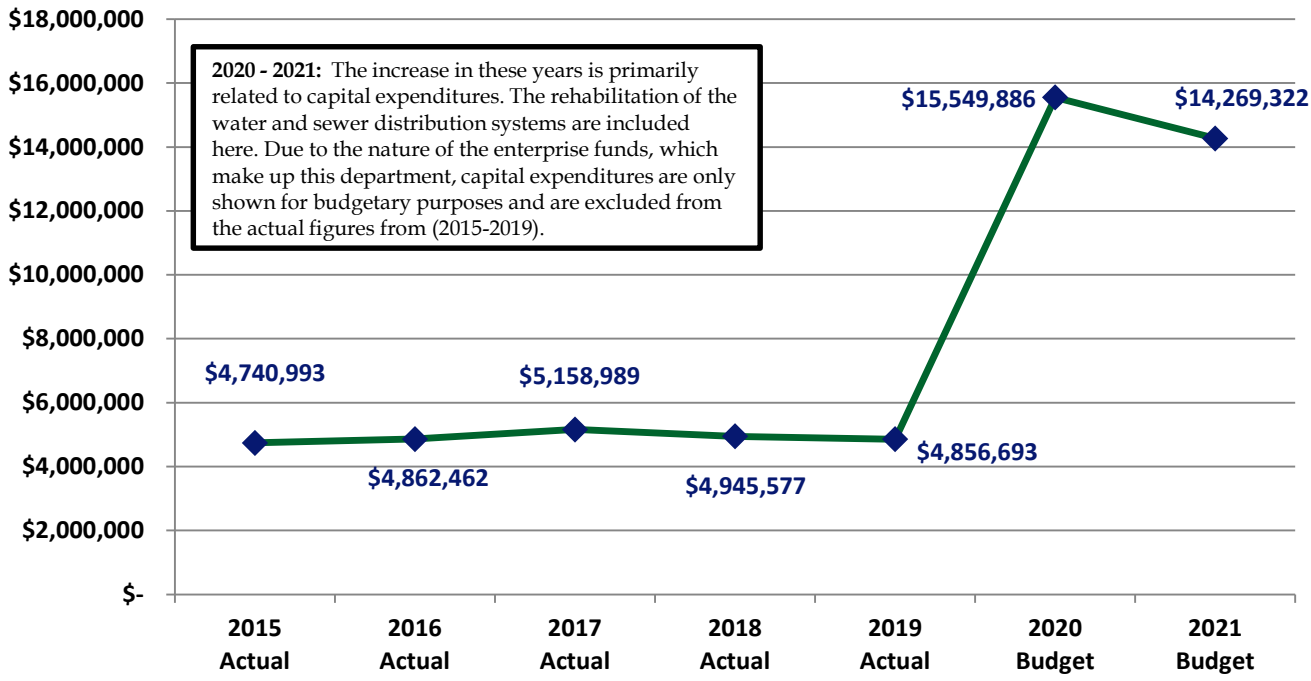
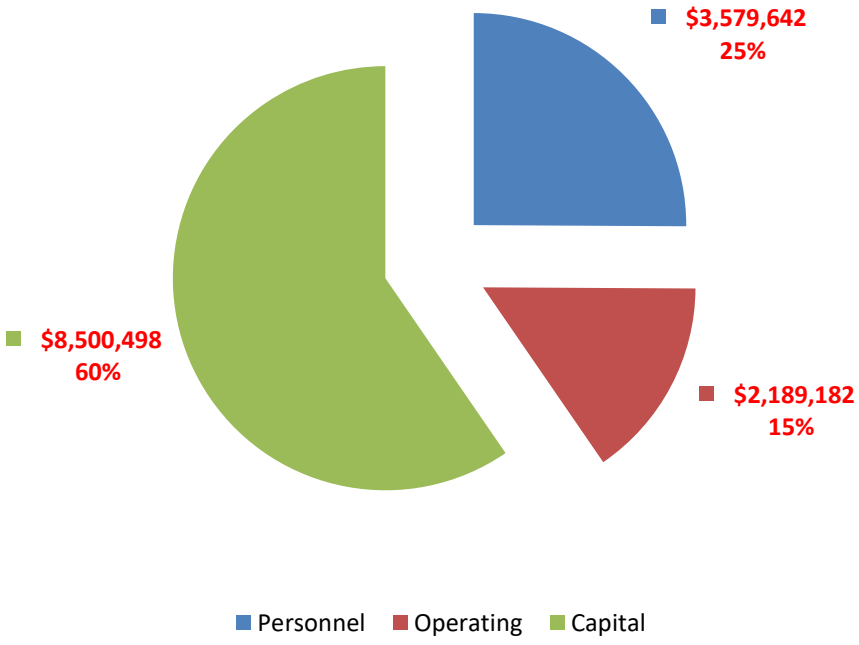


Chart 63.

Department of Water Resources
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Water, Stormwater, Sewer
Budget In Total	$8,157,155
Operating Budget	$1,464,668
Capital Budget	$6,692,487
Full-Time Employees	12.94

The field operations division is responsible for the daily direction, planning, coordination, and supervision of utility services including water distribution, sewer collection, and storm water management and the maintenance of parking meters and water meters. Staff also participates with Public Works Field Operations on implementing snow and ice control measures during winter storm events. This budget provides funding for the operation, maintenance, and capital improvements for each of the water distribution systems and the sewer and storm sewer collection, conveyance, and management systems, with revenues generated through water, sewer, and stormwater utility fees. The Borough operates the water, sanitary sewer, and stormwater systems under separate permits issued by the Pennsylvania Department of Environmental Protection. The permits place extensive monitoring, reporting, and control responsibilities on the Borough.

SERVICES PERFORMED

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



- implementing best management practices (BMPs) to minimize or eliminate negative impacts of stormwater runoff to the maximum extent practicable
- undertaking system improvements to reduce the frequency and duration of flooding
- flushing storm sewers to keep them free flowing
- Implementing the Chesapeake Bay Pollutant Reduction Plan

BUDGETARY ACTIVITIES

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

2020 ACCOMPLISHMENTS

2020 Goals	Actions Completed During 2020
Complete diversion of stormwater from Nottingham Area to Valley Meadows Park	Completed diversion project using combination of Public Works and Water Resources Field Operations personnel
Continue inspection of sanitary sewer system	Flushed and televised 16,815 feet of sanitary sewer main, inspected 143 manholes, and flushed additional 48,819 feet of sewer line on trouble sewer list and mains backing up due to covid-19
Continue inspection and repair of storm sewer system	inspected 55 catch basins and repaired, rebuilt or replaced 25 storm inlets
Flush all fire hydrants on a semi-annual basis	Performed fire hydrant flushing only once due to covid-19 and repaired 2 broken hydrants
Continue Sanitary Sewer System Rehabilitation Program	Completed four separate contractor lead sanitary sewer system rehabilitation projects focused in northeast portion of the Borough and replaced 28 feet of gravity sanitary sewer lines identified as needing repairs as part of sewer system investigations and replaced 150 feet of 18-inch force main along Asburn Drive
Perform leak detection for entire water distribution system	Completed leak detection for entire system and undertook repairs on all detected leaks. Repaired 2 residential water service leaks, removed 24 abandoned water services, repaired 6 water main breaks, and replaced 2 leaking or nonfunctional water valves
Remain in compliance with MS4 program requirements	Submitted annual permit compliance report to DEP by deadline.
Receive DEP approval for the Borough's MS4 renewal Permit and the Chesapeake Bay Pollutant Reduction Plan Update.	New 5-year permit issued by DEP effective May 1, 2020. New permit includes accepted Chesapeake Bay Pollutant Reduction Plan.

Develop master plan for upgrade and rehabilitation of Borough stormwater management system that includes hydraulic model of stormwater system.	Hired consultant to develop stormwater system masterplan, secured equipment for Borough staff to perform support field surveys, and initiated work with consultant to develop hydraulic model of stormwater system. Expect to complete model and masterplan by end of 2021.
Update Borough GIS mapping database to identify all Borough-owned water, sewer, and stormwater facilities	Secured GPS equipment to field locate Borough utilities and started mapping Borough stormwater mains.
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
Initiate Water Meter Remote Communication Equipment Installation Program	Hired contractor to install Wireless communication equipment on Ridge Street water storage tank and purchased and installed first 820 Flexnet radio transmission units on water meters.
Be responsive to customer complaints	responded to the following resident inquiries: 2 low water pressure calls, 2 meters sealed, 5 requests to turn off water, 7 high water bill complaints, and repaired/moved 14 touch pads

2021 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 water valves within system and support water system rehabilitation program through mainline and valve replacement and subsurface utility investigations
- implement MS4 control measures at field operations yard at public works garage to address runoff from material storage areas and at compost facility
- support sewer system rehabilitation program through cleaning, televising, and repairs within established priority sewer service areas
- develop comprehensive infrastructure rehabilitation mapping and scheduling system that incorporates sewer, water, storm sewer, road, and outside utility projects as mapping layers
- Develop master plan for upgrade and rehabilitation of Borough stormwater management system that includes hydraulic model of stormwater system
- Continue to partner with ALLARM for public education, outreach, and public involvement and participation in compliance with MS4 permit
- Install stormwater BMP

- Participate with Dickinson College in evaluation and design of stormwater improvements to address flooding at intersection of High and West Streets
- 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
- Start implementation of 5-year Chesapeake Bay Pollutant Reduction Plan
- Submit annual MS4 progress report to Pennsylvania DEP
- 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

FINANCIAL SUMMARIES

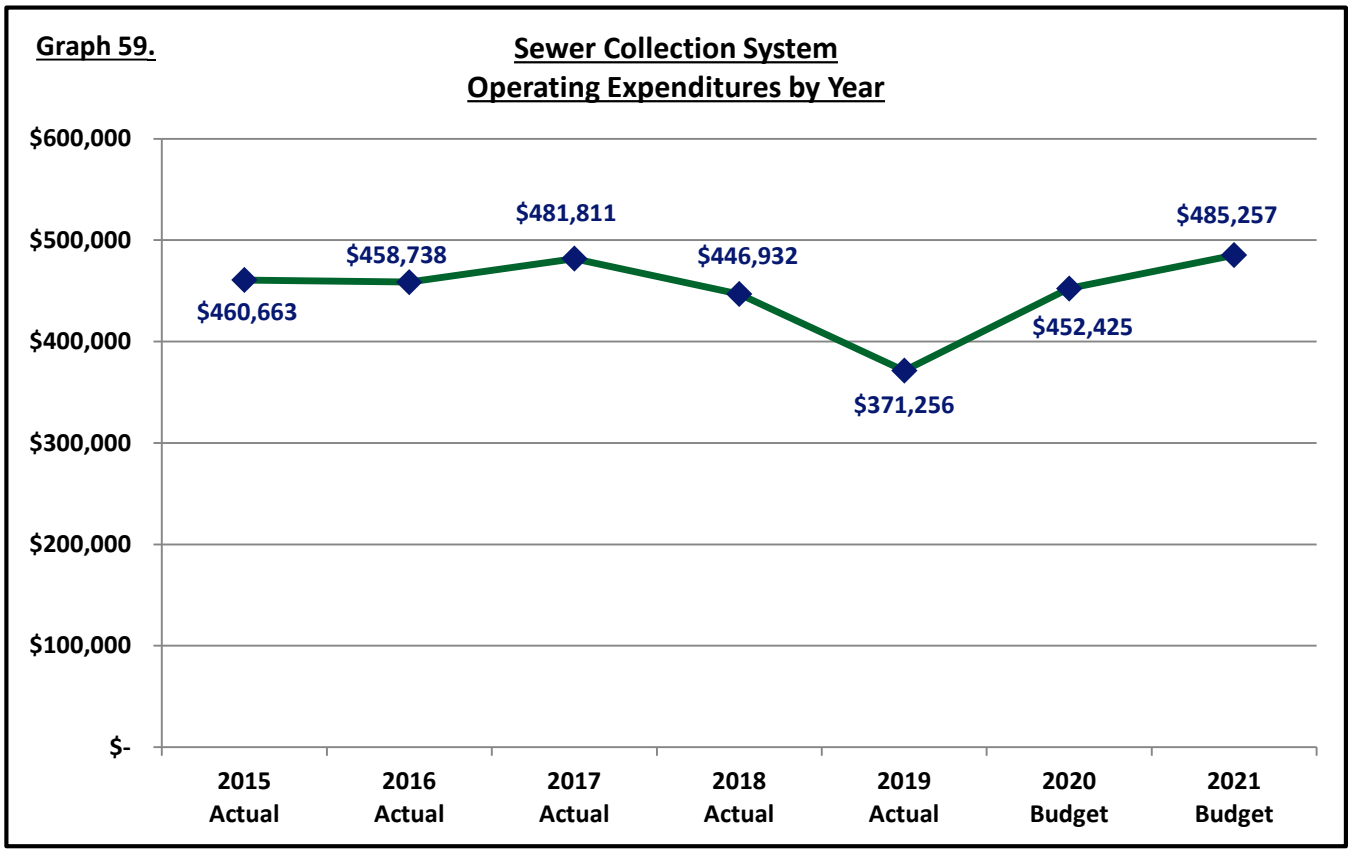
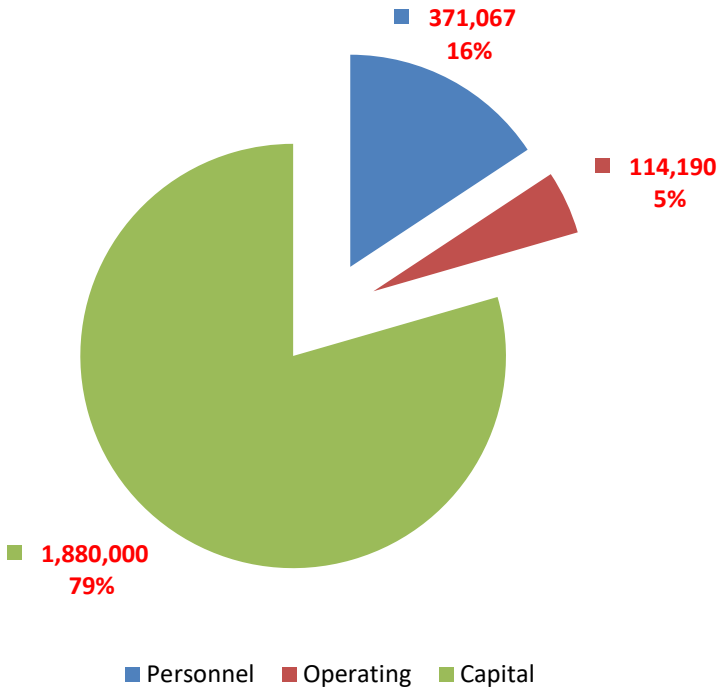


Chart 64.

Sewer Collection System Expenditures by Category



Graph 60.

Stormwater Operations Operating Expenditures by Year

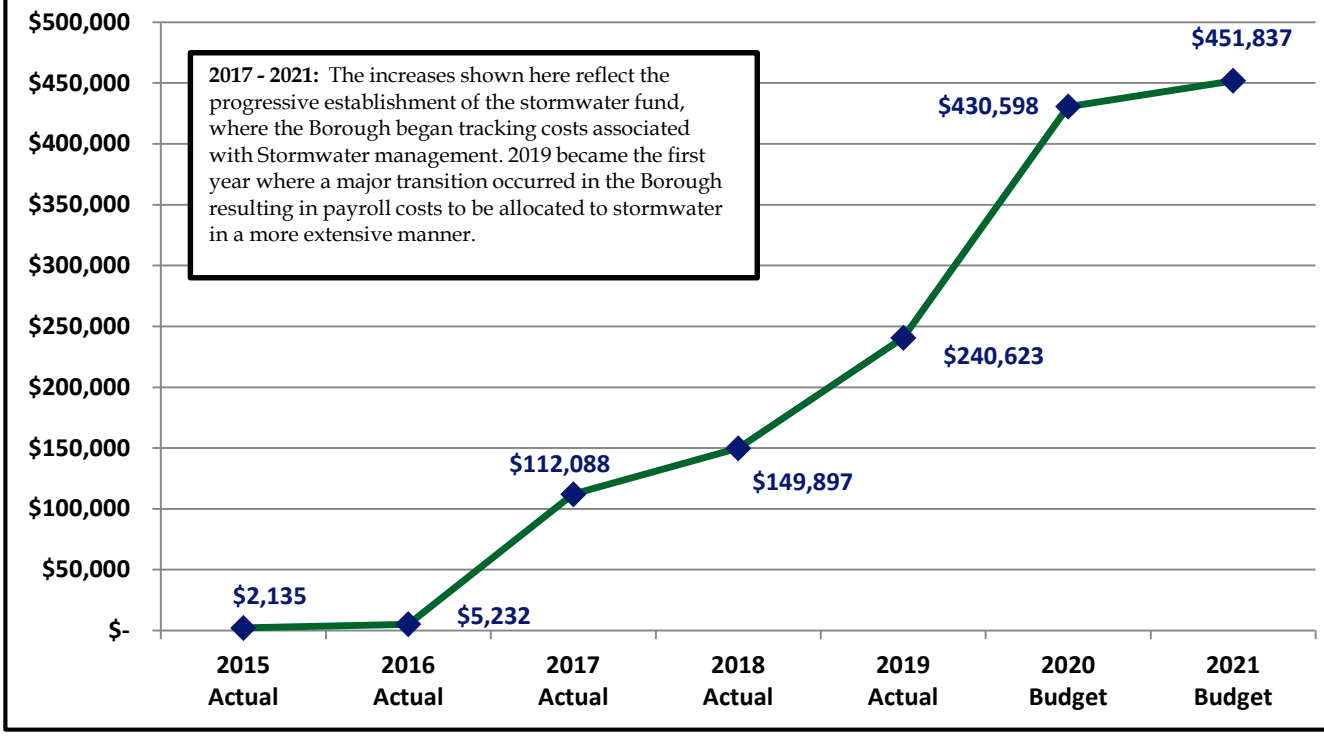
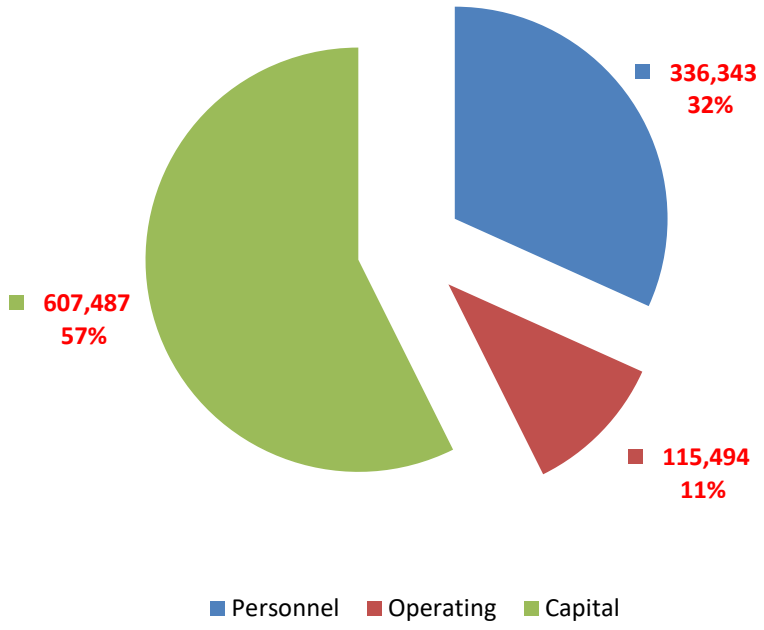


Chart 65.

Stormwater Operations Expenditures by Category



Graph 61.

Water Lines Maintenance Operating Expenditures by Year

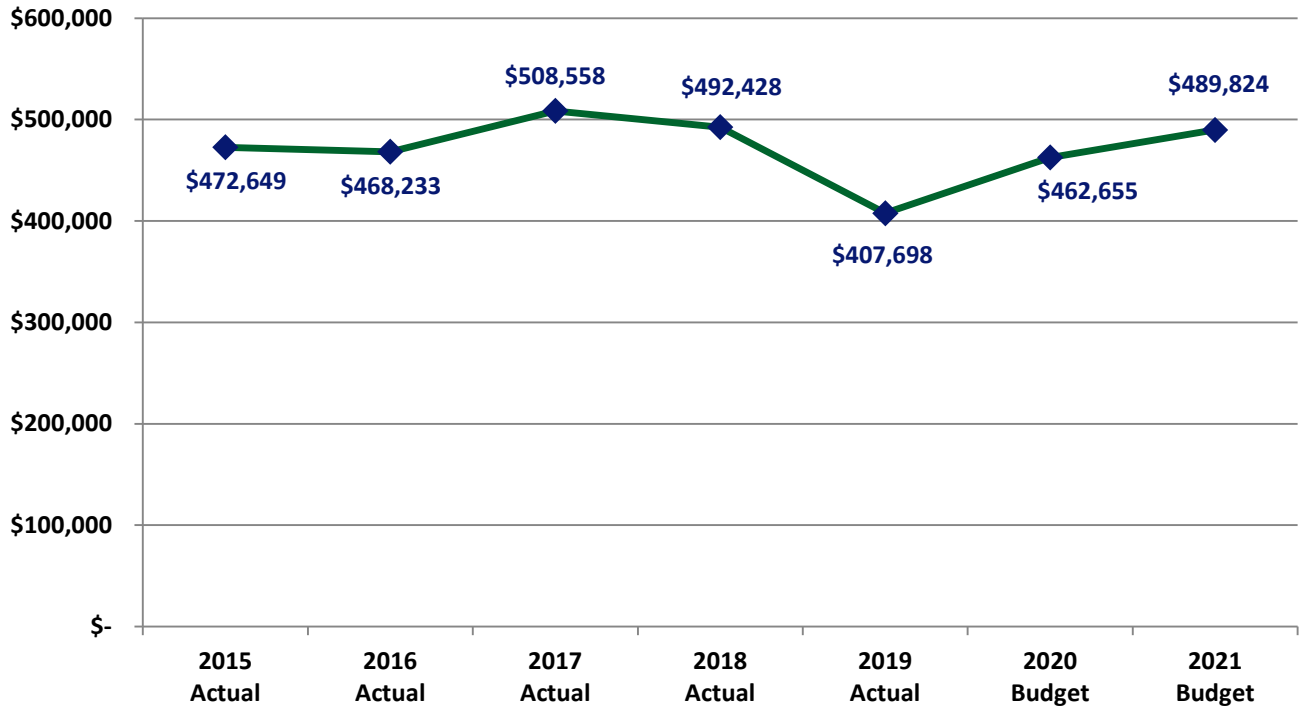
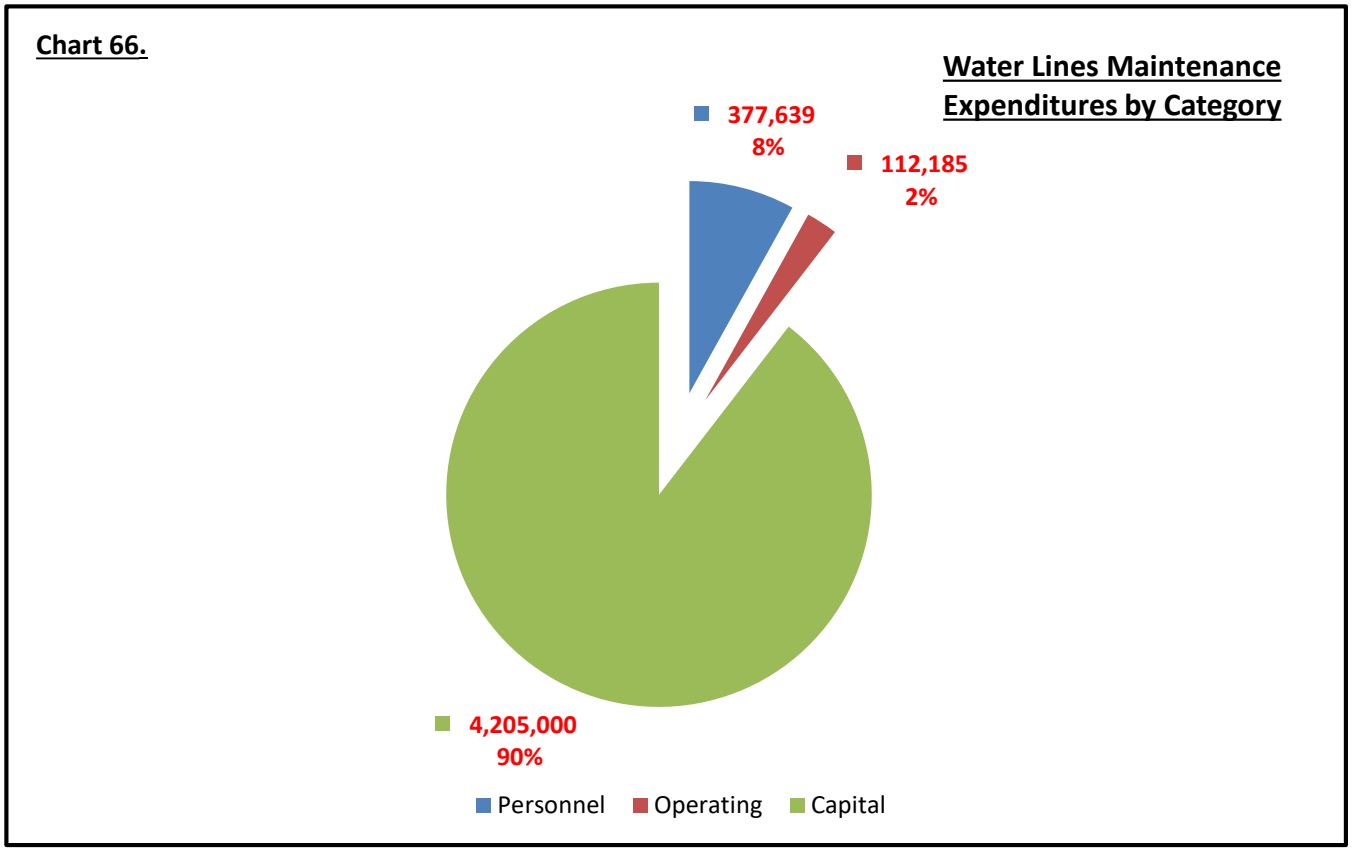


Chart 66.



Graph 62.

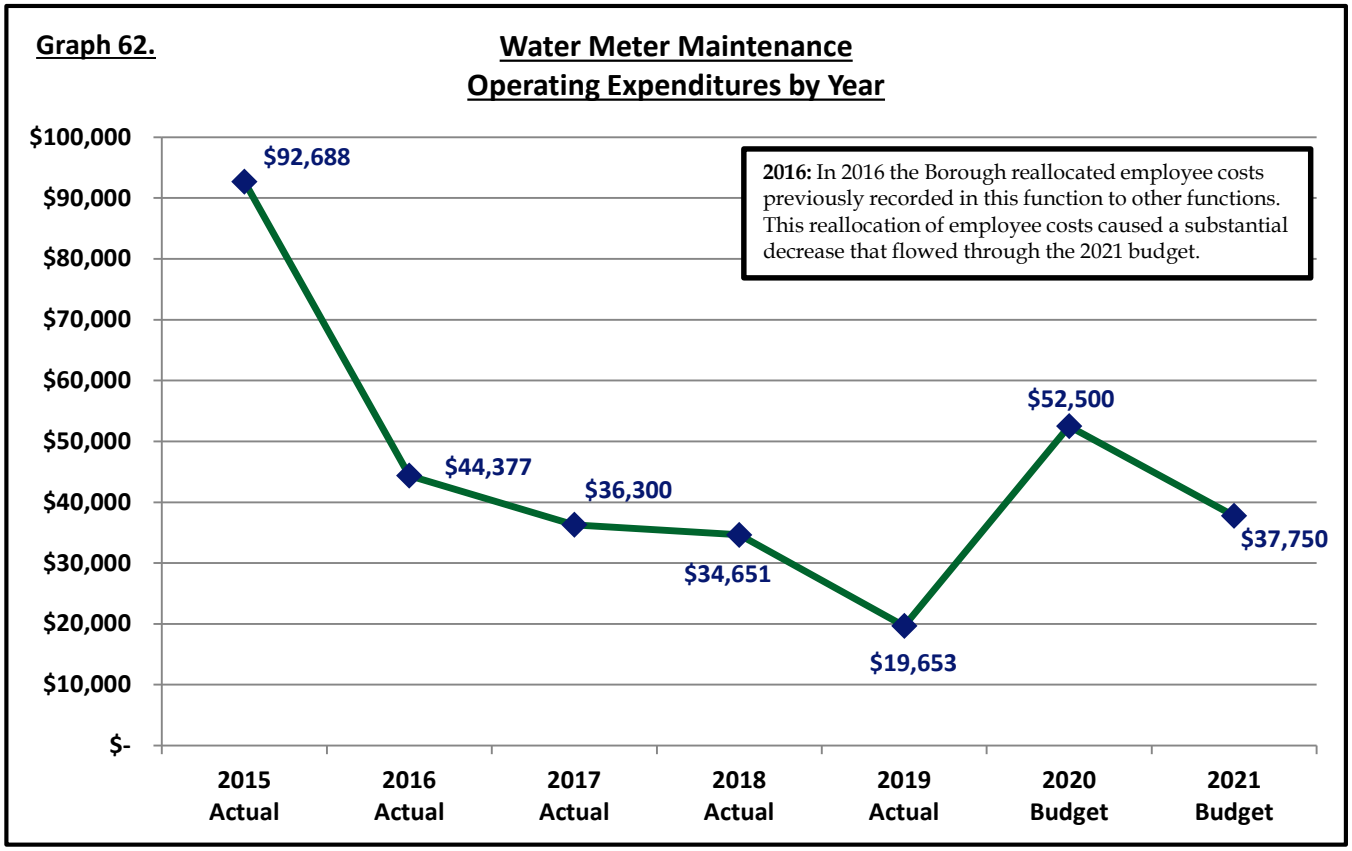
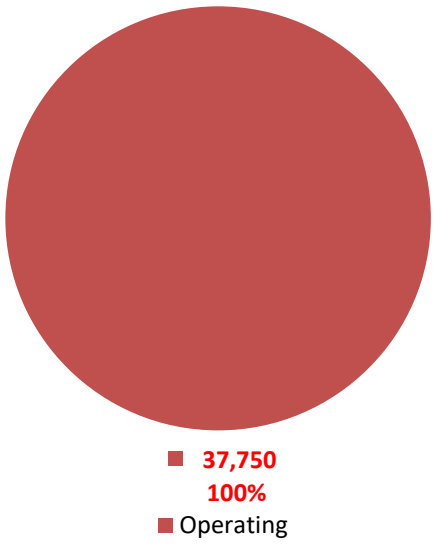


Chart 67.

Water Meter Maintenance Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Water
Budget In Total	$170,937
Operating Budget	$170,937
Capital Budget	$ -
Full-Time Employees	1.25

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)

2020 ACCOMPLISHMENTS

- Met all monitoring requirements of the Safe Drinking Water Act.
- Preserved the health and safety of lab staff and maintained our mission during the COVID-19 pandemic with creative scheduling and a significant increase in ongoing lab disinfection procedures.
- Maintained a viable inventory of drinking water sampling locations during the COVID-19 pandemic when access to a number of locations throughout the service area was limited.
- Continued to provide a local source for monthly-certified microbiological drinking water testing for existing clients, specifically other Public Water Supplies, during the COVID-19 pandemic.
- Successfully completed all annual proficiency testing requirements to maintain certification for drinking water microbiology, wastewater chemistry and microbiology and biosolids.
- Successfully completed 3 year monitoring for Synthetic Organic Chemicals in the public water supply.
- The water system has maintained compliance with the new more stringent minimum chlorine residual requirement of 0.2 mg/L at all approved sample locations during the first full year of the more rigorous disinfection requirements.

2021 GOALS

- Meet all state and federal regulations for the water supply
- Continue to maintain the pool of outside testing clients by providing high levels of external customer service to assure a continuing outside testing revenue stream during and hopefully after the pandemic.
- Maintain certification as an accredited environmental testing laboratory
- Begin Planning for EPA Lead and Copper Rule Revisions, Lead Service Line inventory, etc.
- Continue to successfully comply with Disinfection Requirements Rule mandate while keeping customer taste and odor drinking water complaints to a minimum.
- Enhance physical and employee security measures at the treatment plant and lab while maintaining efficient operation and a high level of customer service.
- Continue succession planning to prepare for the future retirement of the long term lab supervisor

Graph 63.

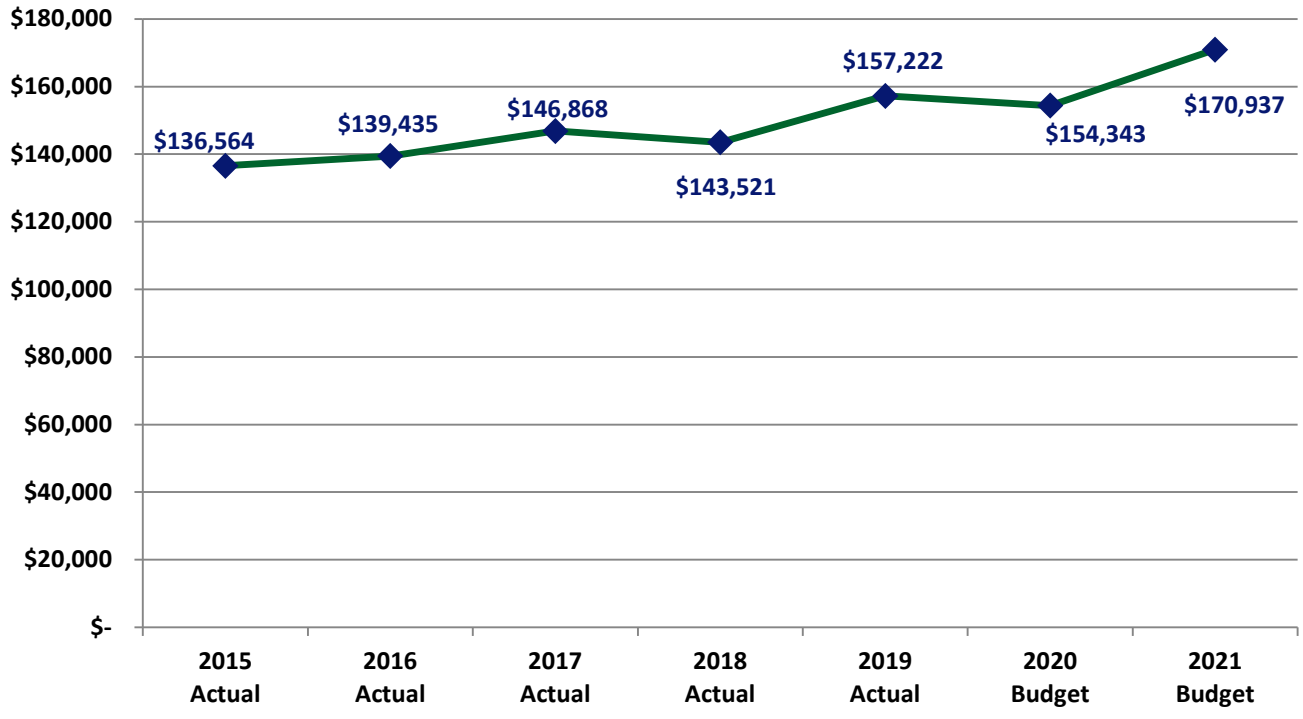
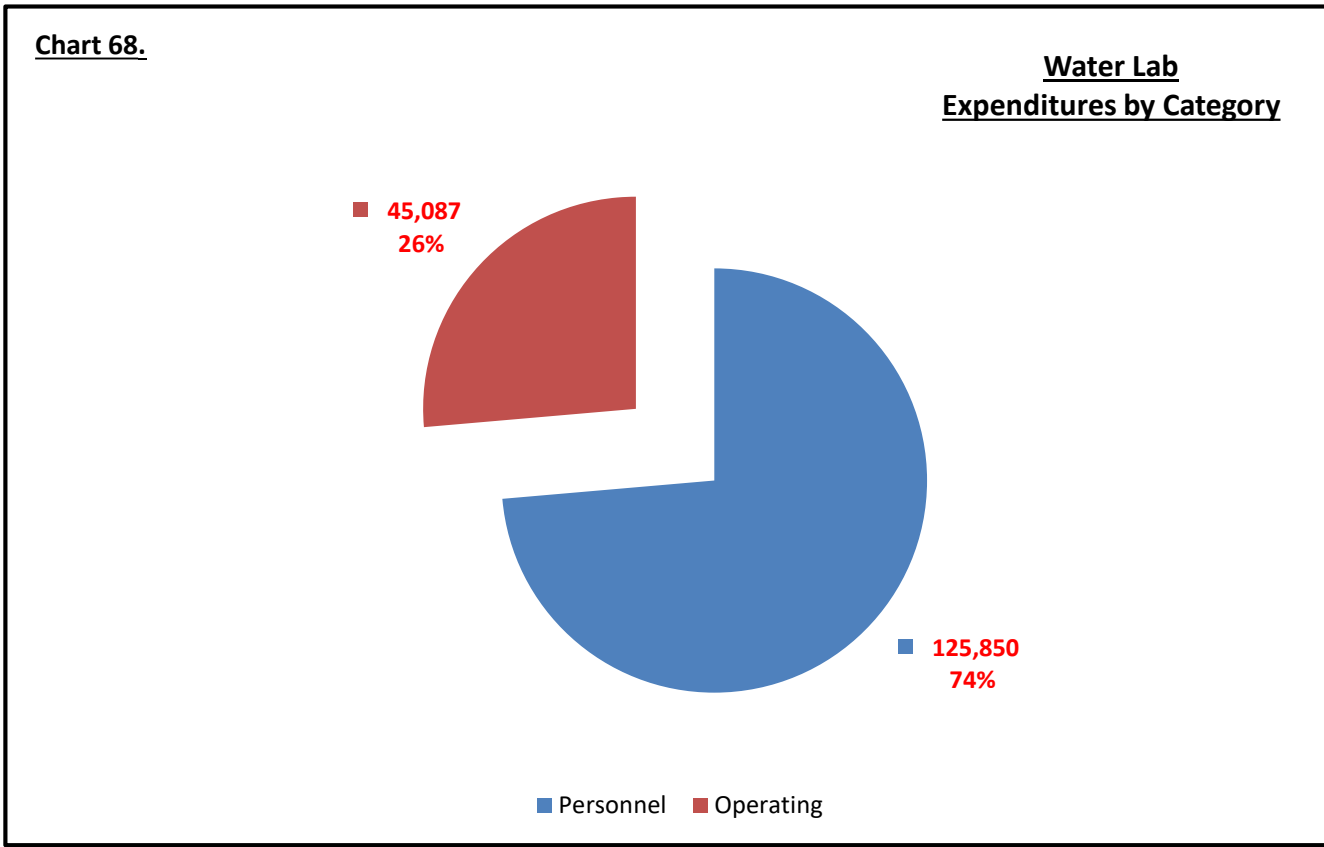


Chart 68.



FUNCTION OVERVIEW

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

Function Snapshot	
Department	Water Resources
Applicable Funds	Water
Budget In Total	$2,553,893
Operating Budget	$1,399,882
Capital Budget	$1,154,011
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)

2020 ACCOMPLISHMENTS

- Maintained complete regulatory compliance
- Installed visible and audible alarms throughout plant
- Worked with cellular companies and completed painting on Penn Street Tank
- Replaced roof at Basin Hill Pump Station

2021 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

Graph 64.

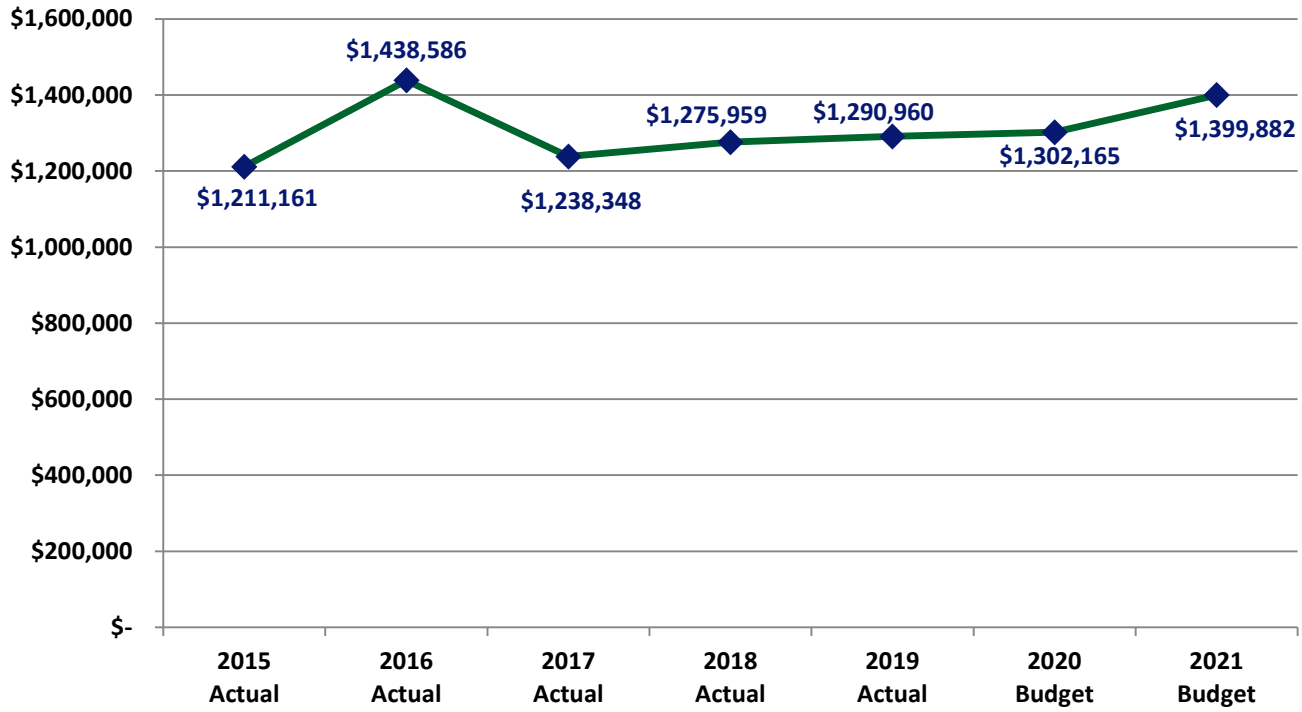
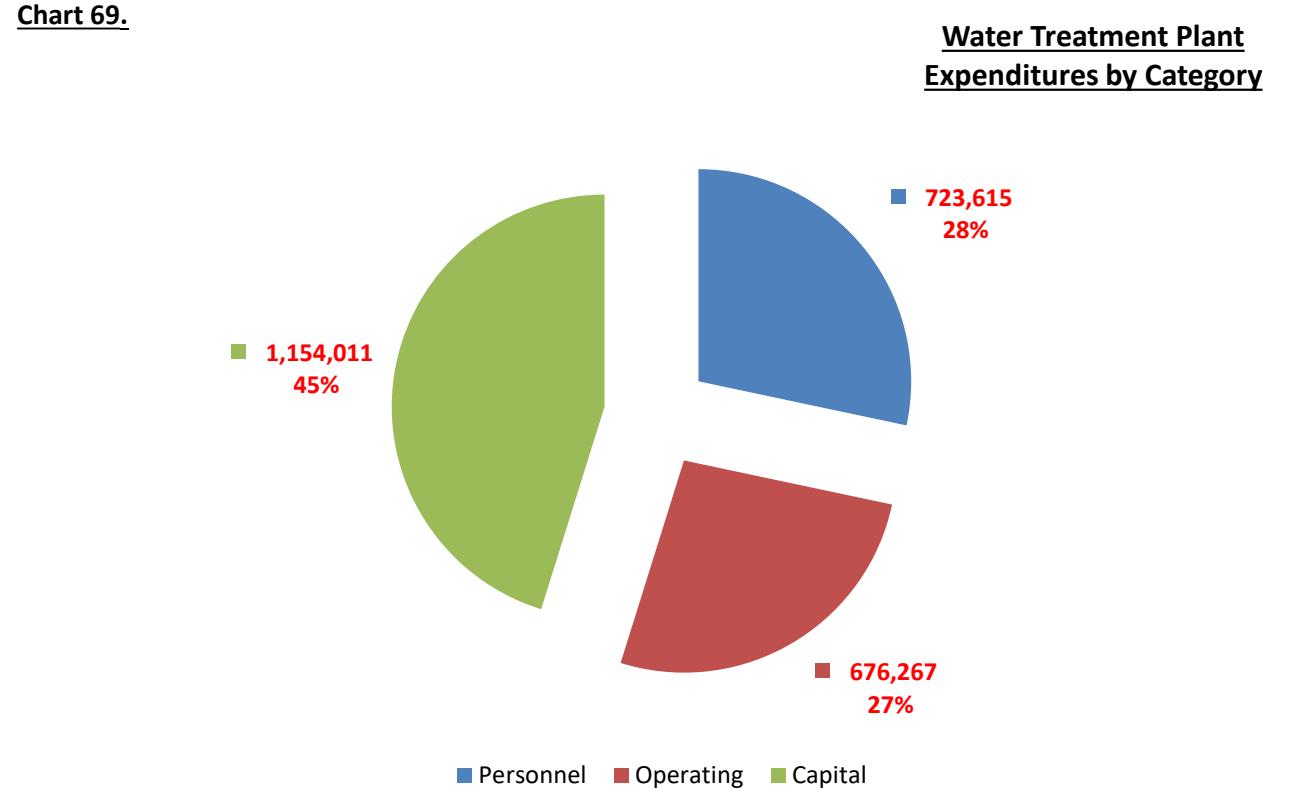


Chart 69.



FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Sewer
Budget In Total	$640,726
Operating Budget	$616,726
Capital Budget	$24,000
Full-Time Employees	5.25

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)

2020 ACCOMPLISHMENTS

- Preserved the health and safety of lab staff and maintained our mission during the COVID-19 pandemic with creative scheduling and a significant increase in ongoing lab disinfection procedures.
- Continued compliance with ongoing effluent standards for nitrogen and phosphorus in a cost effective manner.
- Successfully completed all annual proficiency testing requirements to maintain certification for drinking water microbiology, wastewater chemistry and microbiology and biosolids.
- Developed and instituted EPA approved industrial pretreatment local limits into individual Significant Industrial User discharge permits to maintain environmental protection while creating as favorable as possible regulatory climate for local industries.
- Replaced 50% of lab lighting with more energy efficient LED ceiling fixtures utilizing a PPL rebate program to keep costs to a minimum.
- Key contact for wastewater treatment and pollution prevention public education and outreach.
- Lab supervisor involved in community outreach as a voting member of the Dickinson College Institutional Biosafety Committee.

2021 GOALS

- Regain perfect compliance record with all discharge requirements of NPDES permit
- Regain 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.
- Replace the remaining 50% of original lab building lighting with much more energy efficient upgraded LED light fixtures utilizing a PPL rebate program
- Continue 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.

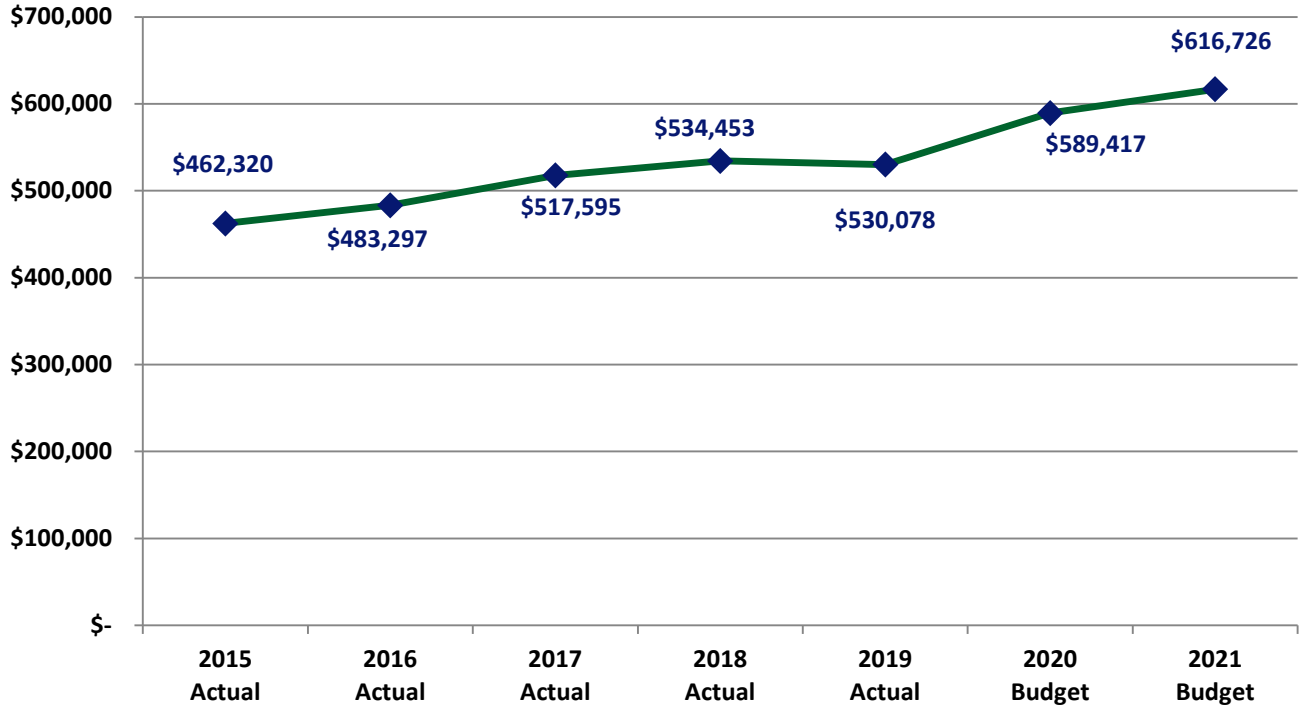
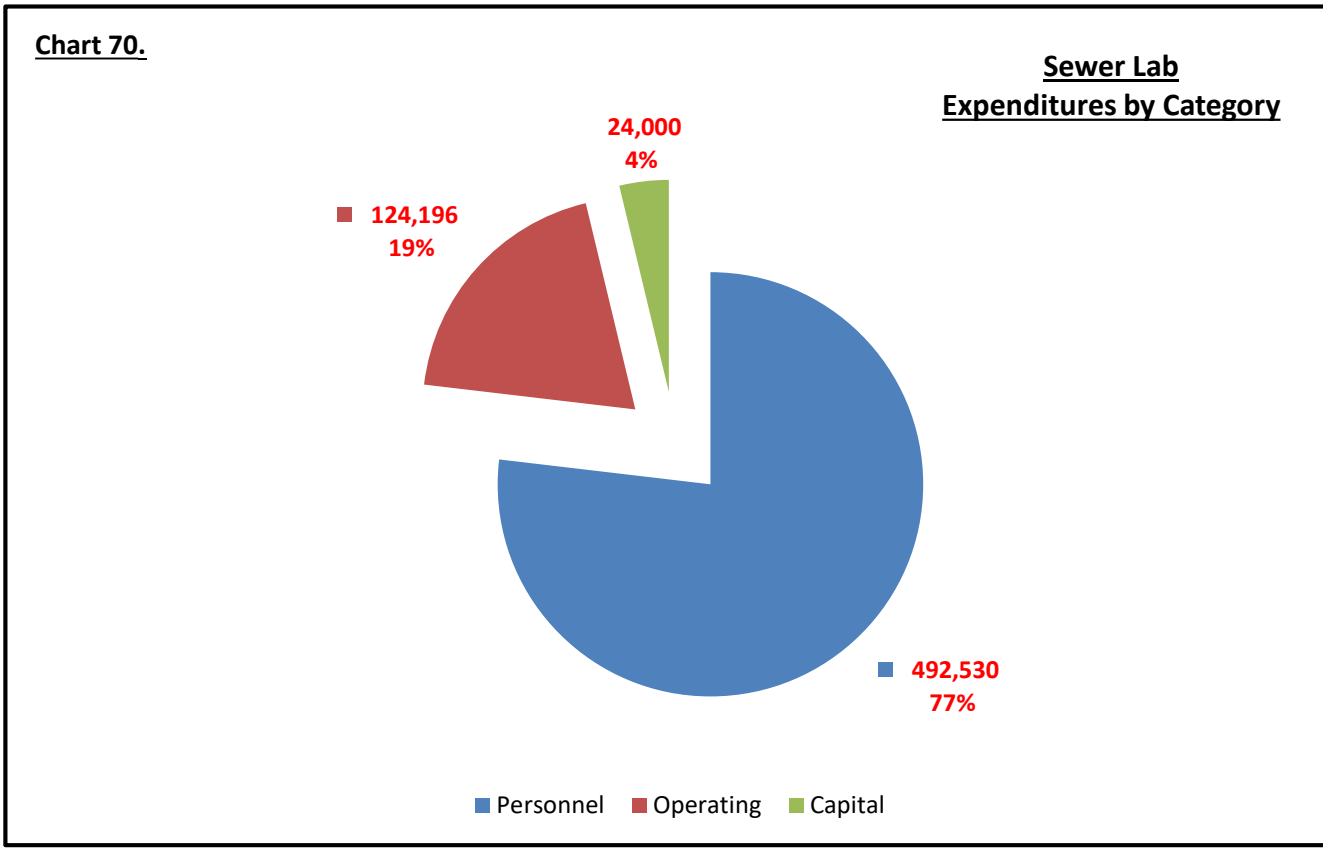


Chart 70.



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	$210,615
Operating Budget	$210,615
Capital Budget	$ -
Full-Time Employees	1

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

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

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

SERVICES PERFORMED

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



BUDGETARY ACTIVITIES

- Lift Stations (42M)

2020 ACCOMPLISHMENTS

- Installation of permanent wet well suction piping at Lift Stations #4 (Shearer Drive) and #5 (Chesterfield Development).
- Replaced a valve on the Lift Station #3 (South Spring Garden Street) by-pass line.
- Constructed a peroxide feed building at the Lift Station #2 (Ridge Street) Location.

2021 GOALS

- Purchase and install pump motor starter contacts for Lift Stations #1, #2, and #3.
- Repair the roof at Lift Station #3.

FINANCIAL SUMMARIES

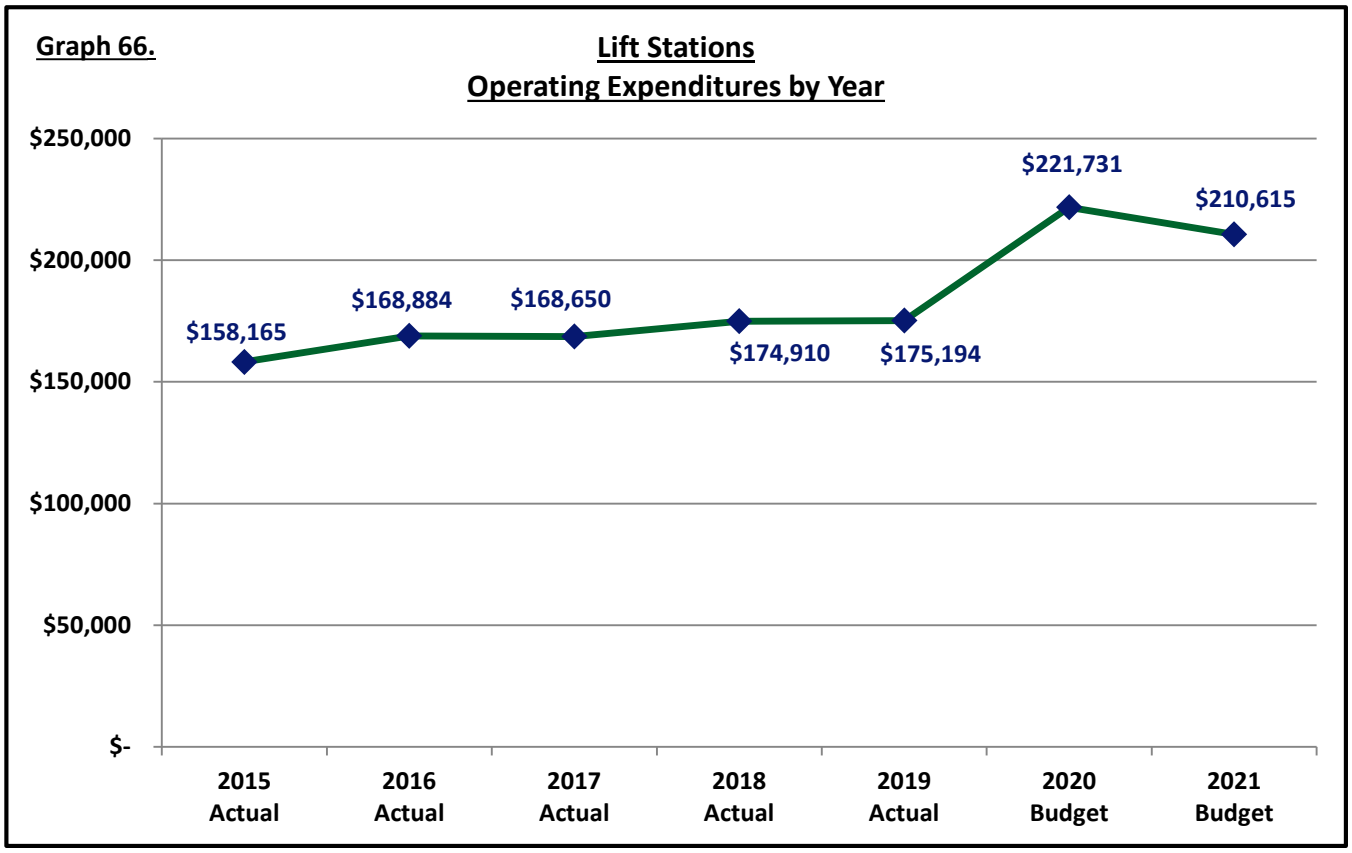
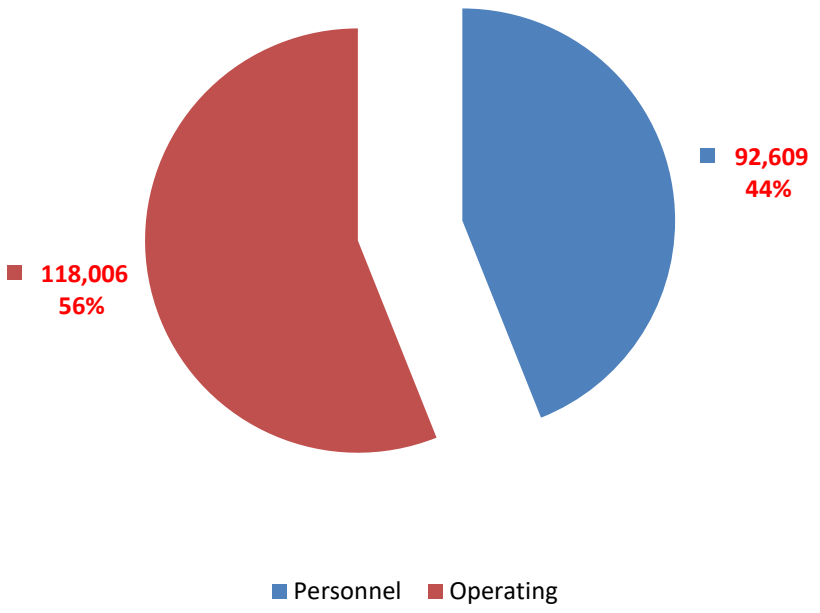


Chart 71.

Lift Stations
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Sewer
Budget In Total	$1,626,247
Operating Budget	$1,281,247
Capital Budget	$345,000
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)



2020 ACCOMPLISHMENTS

- Replaced one channel monster unit
- Rebuilt one digester mixer motor
- Cleaned accumulated debris in wet well
- Paved roadway areas at the facility
- Replaced Blower Building interface touchscreen
- Repaired roof of the Main Control Building

Function Statistics			
	2020 Budgeted	2020 Estimated	2019 Actual
Wastewater Treated (billion gallons)	1.200	1.041	1.465
Average Gallons Per Day Treated	3,287,671	2,845,306	4,014,589
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.)	$129.49	$135.30	$84.43

2021 GOAL

- Cleaning, removal and disposal of the accumulated wet well debris.
- The rebuilding of one digester mixer motor.
- The purchase of spare VFDs for various plant equipment (if needed).
- The purchase of valve actuator parts for rebuilding other units.
- The replacement of indoor lights with new LED lights.
- The replacement of a thickener scum pump.
- The replacement of the John Deere 997 mower.
- The replacement of the antiquated and obsolete Main Control Building gas detection system.
- The replacement of dissolved oxygen probes.
- The replacement of one filter unit panels.
- The replacement of two valve actuators.
- The replacement of the wet well exhaust blower on the Main Control Building roof.

Graph 67.

Wastewater Treatment Plant
Operating Expenditures by Year

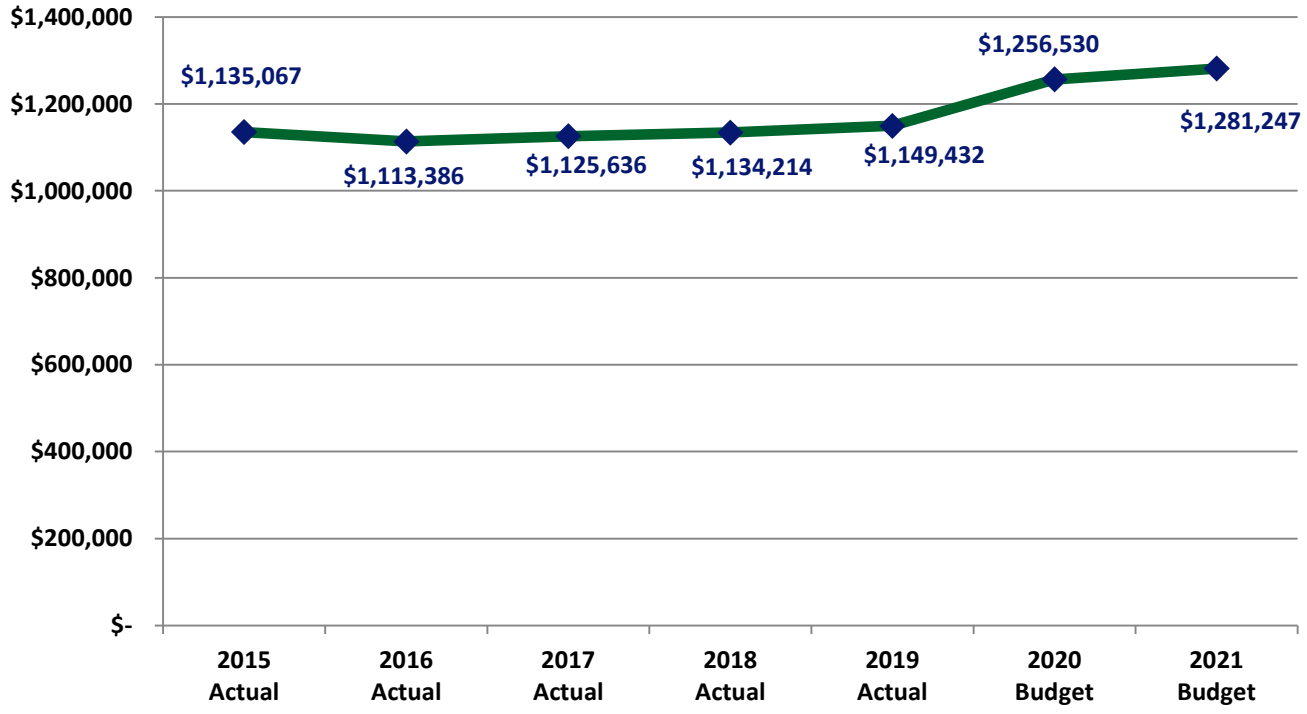
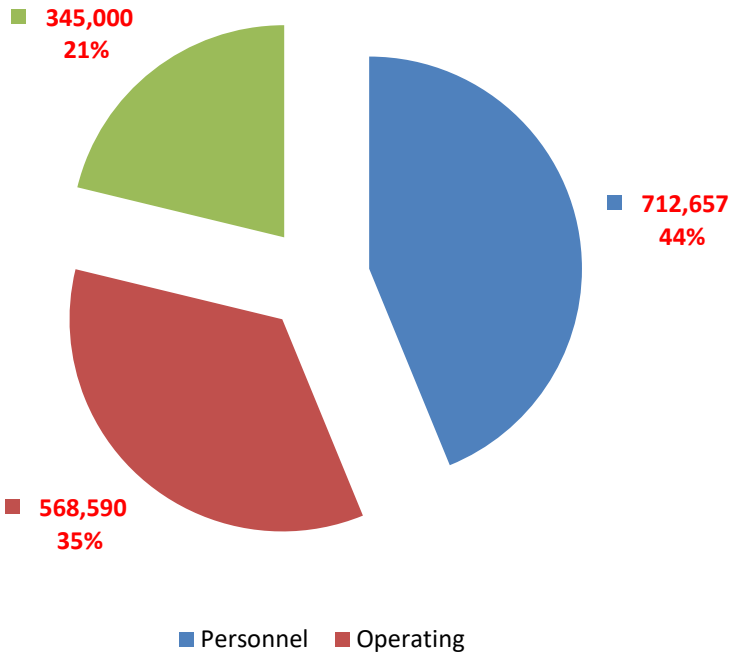


Chart 72.

Wastewater Treatment Plant
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Sewer
Budget In Total	$909,749
Operating Budget	$624,749
Capital Budget	$285,000
Full-Time Employees	3.50

The Biosolids Program's primary responsibility is to produce and land apply biosolids that meet Class B quality criteria for pathogen reduction and inorganic metals content as established by state and federal agencies. This allows for the beneficial and environmental recycling of biosolids on Pennsylvania Department of Environmental Protection (DEP) approved farmland. The Borough currently has 28 permitted farms in its program with 2,728 DEP approved acres for biosolids applications throughout Cumberland County.

SERVICES PERFORMED

- Operate and maintain biosolids application trucks and equipment.
- Operate and maintain Belt Filter Press used for production of dewatered biosolids.
- Calculate and maintain all agronomic loading records for each field receiving biosolids.
- Hauling and application of liquid biosolids and dewatered biosolids.
- Regulatory reporting on biosolids applications.



BUDGETARY ACTIVITIES

- Bio-Solids Removal (42S)

2020 ACCOMPLISHMENTS

2020 Goal	Actions Completed During 2020
Haul and land apply 8,000,000 gallons of liquid biosolids.	Projected to apply over 7,000,000 gallons of liquid biosolids.
Haul and land apply 1,500 tons of dewatered biosolids.	Land applied 536 tons of dewatered biosolids.

Replace grinder unit for sludge pumps used for belt filter press operations.	Completed the installation of a new grinder for sludge pumps used for belt filter press operations.
Maintain perfect compliance record with PA DEP and EPA biosolids regulations.	Maintained a perfect compliance record with PA DEP and EPA biosolids regulations.

2021 GOAL

- Haul and land apply 7,500,000 gallons of biosolids.
- Haul and land apply 1,000 tons of dewatered biosolids.
- Maintain low levels of in-house biosolids storage to reduce potential odor complaints from neighbors.
- Replace tractor Truck #56.
- Permit one new farm for biosolids applications.
- Maintain perfect compliance record with PA DEP and EPA biosolids regulations.
- Complete evaluation to establish approach to achieve class A Biosolids quality criteria.

FINANCIAL SUMMARIES

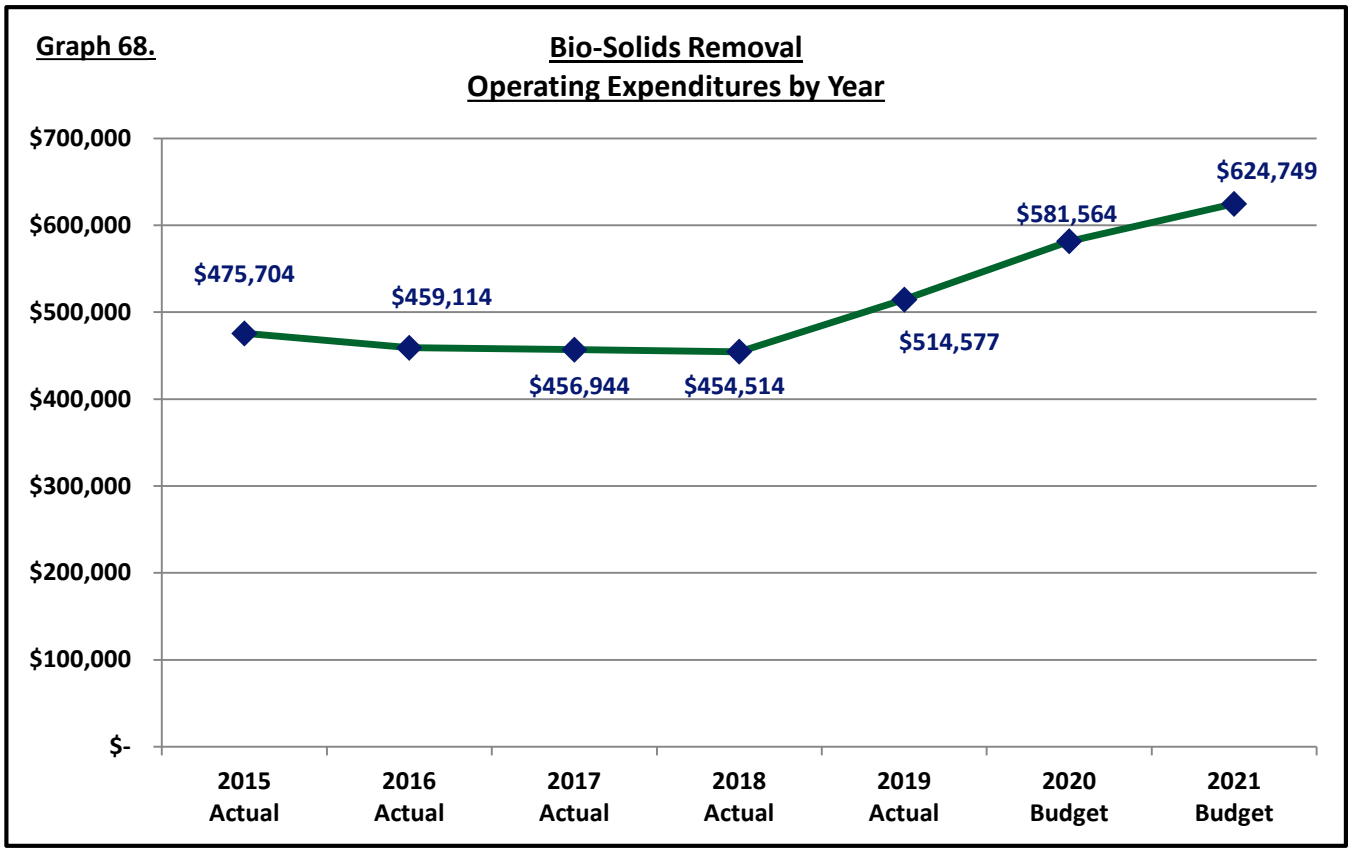
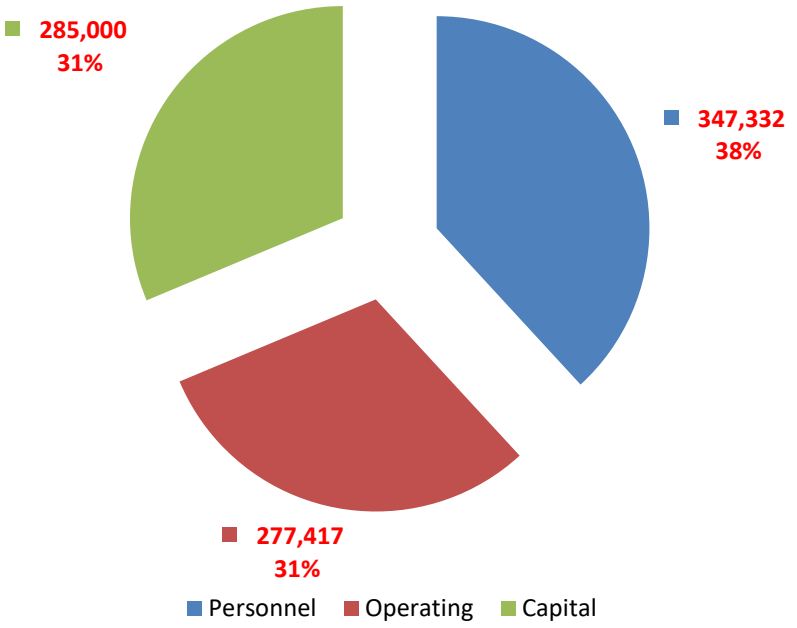
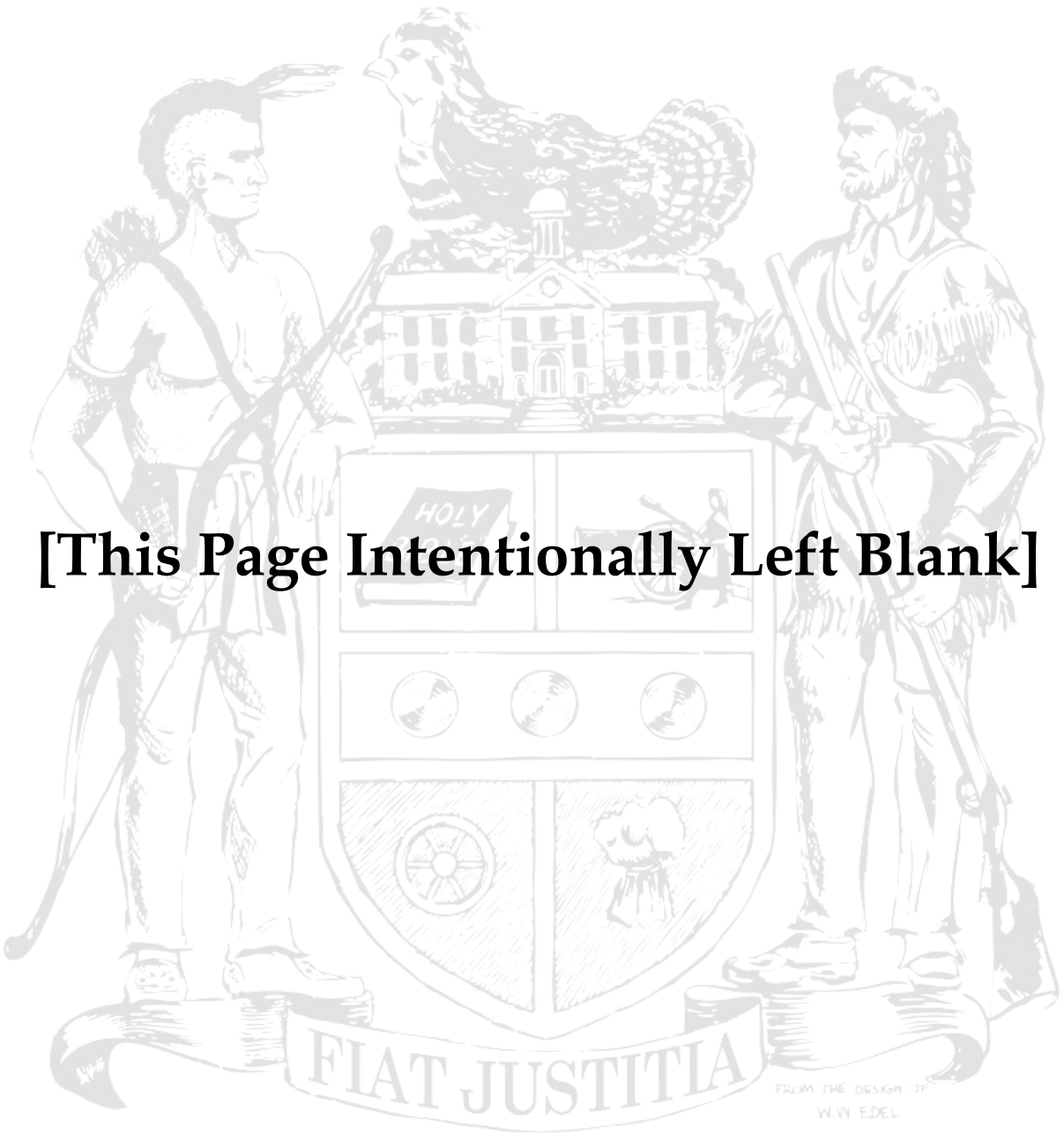


Chart 73.

Bio-Solids Removal Expenditures by Category



CAPITAL EXPENDITURES & DEBT



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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 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 2021 totals $17,350,033 over seven funds: water ($5,534,761), stormwater ($851,287), sewer ($2,709,750), solid waste ($ -), capital projects ($7,277,572), parking ($316,663), highway aid ($660,000). This is the fifth 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 65 capital projects, in addition to being reported by fund, are further presented as activities within the seven borough departments: administration ($15,750), finance ($323,400), fire ($ -), police ($325,680), public works ($8,352,192), parks & recreation ($75,000), and water resources ($8,258,011).

Significant Project Overview:

Twelve of the 65 capital projects constitute nearly $14.2 million of the 2021 capital budget. Those projects (numbers in parenthesis reference Table 31.) are identified and briefly discussed below:

1. **Urban Redevelopment Plan (TIF) (40 - 41) : $6,305,392**

   This project is a multi-year $25 million project. This public/private partnership 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 $10 million in federal and state grants for the project.

2. **Leaf Collection Vacuum Truck (46) : $243,800**

   This project includes the purchase of a Leaf Collection Vacuum Truck that will be used to improve the level of service the Borough offers to the community and eliminate the need for residents to purchase and fill leaf bags. Residents will likely be allowed to rake their leaves to the curb for collection by the single-operator vacuum truck.

3. **Street & Highway Improvements (50 – 54 and 56) : $ 910,000**

   These projects include street paving, curb ramp upgrades, crack sealing, micro-surfacing, and dry milling (50, 51, 52, 53, 54) 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 (56) which are scheduled to have one intersection upgraded each year.

4. **Sewer Collection System Projects (80) : $ 1,832,000**

   The Sewer System Rehabilitation project (80) is a multi-year sewer collection system upgrade estimated to cost nearly $13.5 million over the next five years. Borough ratepayers will share the cost of the project in 2021. This is an ongoing project and certain costs of the project may be shared by the surrounding townships, who are municipal customers of the system.

5. Water Distribution System and Water Meter Replacement (91, 92, 134) : $ 4,875,500

The Borough is in the stages of rebuilding its aging water distribution system known as the Water System Rehabilitation Project (92). The Borough anticipates replacing approximately 1-2 miles of the 77-mile system each year into the near future. The Borough also plans to perform a Transmission Line Replacement (134) which ensures successful transport of the Borough's water supply and upgrade the Borough customer base with Smart Water Meters (91).

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)	538,168	-	-	-	-	-	-	538,168
Committed Fund Balance - Other CIP	384,012	-	-	-	-	-	-	384,012
Recreation Fee Fund	50,000	-	-	-	-	-	-	50,000
Federal - US DOT Tiger Grant	3,180,895	-	-	-	-	-	-	3,180,895
Parking Fund - Bonds (Previous Issue)	-	-	-	-	-	-	100,000	100,000
Parking Fund - Cash	-	-	-	-	-	-	216,663	216,663
Sewer Fund - Cash	-	-	-	-	317,635	-	-	317,635
Sewer Fund - Bonds (New)	-	-	-	-	2,154,726	-	-	2,154,726
State - CFA MTF Grant	77,427	-	-	-	-	-	-	77,427
State - DEP 902 Recycling Grant	-	-	-	219,420	-	-	-	219,420
State - HATS RTP	1,000,000	-	-	-	-	-	-	1,000,000
State - Highway Aid	-	660,000	-	-	-	-	-	660,000
State - PennDOT MTF Grants	1,811,832	-	-	-	-	-	-	1,811,832
State - PennDOT TAP Grant	235,238	-	-	-	-	-	-	235,238
Stormwater Fund - Bonds	-	-	-	580,750	-	-	-	580,750
Stormwater Fund - Cash	-	-	-	51,117	-	-	-	51,117
Townships Contribution	-	-	-	-	237,389	-	-	237,389
Water Fund - Bonds (Previous Issue)	-	-	2,202,461	-	-	-	-	2,202,461
Water Fund - Bonds (New)	-	-	2,198,789	-	-	-	-	2,198,789
Water Fund - Cash	-	-	1,133,511	-	-	-	-	1,133,511
Total	**7,277,572**	**660,000**	**5,534,761**	**851,287**	**2,709,750**	**-**	**316,663**	**17,350,033**
Uses by Department								
Administration	15,750	-	-	-	-	-	-	15,750
Finance	-	-	175,750	-	175,750	-	316,663	668,163
Fire	-	-	-	-	-	-	-	-
Police	325,680	-	-	-	-	-	-	325,680
Public Works	6,861,142	660,000	-	243,800	-	-	-	7,764,942
Parks & Recreation	75,000	-	-	-	-	-	-	75,000
Water Resources	-	-	5,359,011	607,487	2,534,000	-	-	8,500,498
Total	**7,277,572**	**660,000**	**5,534,761**	**851,287**	**2,709,750**	**-**	**316,663**	**17,350,033**

Table 27.

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Administration					
1 Borough Copiers	E	15,750			21001
Committed Fund Balance - Other CIP			15,750	18 407 740	
Total - Administration		**15,750**	**15,750**		
Department of Finance					
2 Pomfret Street Lot Pavement	I	51,625			20003
Parking Fund - Cash			51,625	32 445 720	
3 Pomfret Street Lot General Improvements	I	16,200			20004
Parking Fund - Cash			16,200	32 445 720	
4 E. Louther St. N Retaining Wall	I	6,000			21002
Parking Fund - Cash			6,000	32 445 720	
5 EV Charging Station	E	31,000			21003
Parking Fund - Cash			31,000	32 445 740	
6 Garage - Cameras on Floors & Elevator	E	14,000			17004
Parking Fund - Cash			7,000	32 445 740	
Parking Fund - Cash			7,000	32 446 740	
7 Pomfret Street Landscaping/Stormwater	L	13,475			20005
Parking Fund - Cash			6,738	32 445 750	
Stormwater Fund - Cash			6,737	7 447 750	
8 Garage Repairs & Preventative Maint.	B	100,000			17007
Parking Fund - Bonds			100,000	32 446 730	
9 Garage - Sealing	B	25,000			21004
Parking Fund - Cash			25,000	32 446 730	
10 Garage Pay-on-Foot Station	E	46,100			21005
Parking Fund - Cash			46,100	32 446 740	
11 Garage Maint. On Cameras	E	20,000			21006
Parking Fund - Cash			20,000	32 446 740	
Total - Finance		**323,400**	**323,400**		

Table 27 (Continued).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Fire Department					
N/A - No planned capital in 2021.					
Total - Fire		**-**	**-**		
Police Department					
12 HVAC	B	170,000			20007
Capital Projects - Bonds			170,000	18 41A 730	
13 Carport Garage	B	30,000			21007
Committed Fund Balance - Other CIP			30,000	18 41A 730	
14 Security Fence (Front Gate Controller)	E	5,480			21008
Committed Fund Balance - Other CIP			5,480	18 41A 740	
15 License Plate Reader	E	20,200			20009
Committed Fund Balance - Other CIP			20,200	18 41P 740	
16 New Vehicles (Two)	V	100,000			18012
Committed Fund Balance - Other CIP			100,000	18 41P 760	
Total - Police		**325,680**	**325,680**		
Department of Public Works					
17 Leaf Collection Vacuum Truck	V	243,800			21010
State - DEP 902 Recyling Grant			219,420	7 431 760	
Stormwater Fund - Cash			24,380	7 431 760	
18 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	
19 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	
20 Urban Redevelopment Plan (TIF) - TIGER	I	3,617,036			17052
Federal - US DOT Tiger Grant			3,180,895	18 413 720	
State - PennDOT TAP Grant			235,238	18 413 720	
State - PennDOT MTF Grants			123,476	18 413 720	
State - CFA MTF Grant			77,427	18 413 720	

Table 27 (Continued).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Public Works					
21 Urban Redevelopment Plan (TIF) - Project 1	I	2,688,356			21011
State - PennDOT MTF Grants			1,688,356	18 413 720	
State - HATS RTP			1,000,000	18 413 720	
22 Rental Inspection Software	E	15,000			20012
Committed Fund Balance - Other CIP			15,000	18 413 740	
23 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	
24 Garage Structural Analysis	B	30,000			21012
Committed Fund Balance - Other CIP			7,500	18 430 730	
Water Fund - Cash			7,500	6 449 730	
Stormwater Fund - Cash			7,500	7 447 730	
Sewer Fund - Cash			7,500	8 425 730	
25 Molly Pitcher Cemetery	I	25,000			17031
Committed Fund Balance - Other CIP			25,000	18 430 720	
26 Prewet System	E	15,000			21013
Committed Fund Balance - Other CIP			15,000	18 430 740	
27 Road Diet Pavement Markings	I	15,000			17039
Committed Fund Balance - Other CIP			15,000	18 433 720	
28 Traffic Signal Upgrades - One Per Year	E	250,000			20014
Capital Projects - Bonds			192,418	18 433 740	
Committed Fund Balance - Other CIP			57,582	18 433 740	
29 Hanover/High LED Street Lights	E	40,000			20015
Committed Fund Balance - Other CIP			40,000	18 434 740	
30 Street Paving	I	253,600			17026
Highway Aid			253,600	35 430 720	

Table 27 (Continued).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Public Works					
31 Curb Ramp Upgrades	I	230,000			17027
Highway Aid			230,000	35 430 720	
32 Crack Sealing	I	20,600			17028
Highway Aid			20,600	35 430 720	
33 Microsurfacing	I	85,000			17029
Highway Aid			85,000	35 430 720	
34 Dry Milling	I	70,800			17030
Highway Aid			70,800	35 430 720	
Total - Public Works		**8,352,192**	**8,352,192**		
Department of Parks & Recreation					
35 Pool Site Improvements	I	10,000			19011
Recreation Fee Fund Transfer			10,000	18 453 720	
36 Pool Slide Rehabilitation	I	25,000			21014
Committed Fund Balance - Other CIP			25,000	18 453 720	
37 Enlarge Multi-Purpose Room (MP12/MP13)	B	40,000			21015
Recreation Fee Fund Transfer			40,000	18 458 730	
Total - Parks & Recreation		**75,000**	**75,000**		
Department of Water Resources					
38 Ridge Street Tank Recoat	I	25,000			20018
Water Fund - Bonds			25,000	6 44P 720	
39 Transmission Line Replacement	I	875,500			20019
Water Fund - Bonds			875,500	6 44P 720	
40 Stone Basket	I	23,590			21016
Water Fund - Cash			23,590	6 44P 720	

Table 27 (Continued).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Water Resources					
41 Construct New Sludge Transfer Station	B	140,000			19015
Water Fund - Bonds			140,000	6 44P 730	
42 New Chemical Feed Pumps	E	60,000			21017
Water Fund - Cash			60,000	6 44P 730	
43 Cameras	E	29,921			21018
Water Fund - Cash			29,921	6 44P 740	
44 Water System Rehabilitation	I	3,000,000			17036
Water Fund - Bonds			3,000,000	6 449 720	
45 Water Meter Replacement	E	1,000,000			20022
Water Fund - Cash			1,000,000	6 449 740	
46 10-Ton Dump Truck (Tr. 15)	V	185,000			21019
Water Fund - Bonds			185,000	6 449 760	
47 Stormwater Eng. Eval./Sys. Improv.	I	200,000			17040
Stormwater Fund - Bonds			200,000	7 447 720	
48 Stormwater - PW Field Yard (BMP)	I	20,000			17043
Stormwater Fund - Bonds			20,000	7 447 720	
49 Chesapeake Bay PRP Improv. Projects	I	45,000			18035
Stormwater Fund - Bonds			45,000	7 447 720	
50 W. High Street Stormwater Improv. (BMP)	I	100,000			21020
Stormwater Fund - Bonds			100,000	7 447 720	
51 Borough Facilities (BMP)	I	40,000			21021
Stormwater Fund - Bonds			40,000	7 447 720	
52 Environmental Lab Model Autoclave	E	9,800			21022
Sewer Fund - Cash			5,721	8 42L 740	
Inter-Municipal Contribution - (M)			2,234	8 42L 740	
Inter-Municipal Contribution - (SM)			1,414	8 42L 740	
Inter-Municipal Contribution - (NM)			431	8 42L 740	
53 2 Outdoor Wastewater Samplers	E	14,200			21023
Sewer Fund - Cash			8,288	8 42L 740	
Inter-Municipal Contribution - (M)			3,238	8 42L 740	
Inter-Municipal Contribution - (SM)			2,049	8 42L 740	
Inter-Municipal Contribution - (NM)			625	8 42L 740	
54 Gas Detection System Replacement	E	20,000			21024
Sewer Fund - Bonds			11,674	8 42P 740	
Inter-Municipal Contribution - (M)			4,560	8 42P 740	
Inter-Municipal Contribution - (SM)			2,886	8 42P 740	
Inter-Municipal Contribution - (NM)			880	8 42P 740	

Table 27 (Continued).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Water Resources					
55 DO Probe Replacement	E	60,000			21025
Sewer Fund - Bonds			35,022	8 42P 740	
Inter-Municipal Contribution - (M)			13,680	8 42P 740	
Inter-Municipal Contribution - (SM)			8,658	8 42P 740	
Inter-Municipal Contribution - (NM)			2,640	8 42P 740	
56 Thickener Scum Pump Replacement	E	30,000			21026
Sewer Fund - Bonds			17,511	8 42P 740	
Inter-Municipal Contribution - (M)			6,840	8 42P 740	
Inter-Municipal Contribution - (SM)			4,329	8 42P 740	
Inter-Municipal Contribution - (NM)			1,320	8 42P 740	
57 JD 997 Mower Replacement	E	20,000			21027
Sewer Fund - Bonds			11,674	8 42P 740	
Inter-Municipal Contribution - (M)			4,560	8 42P 740	
Inter-Municipal Contribution - (SM)			2,886	8 42P 740	
Inter-Municipal Contribution - (NM)			880	8 42P 740	
58 Rotork Valve Actuator	E	30,000			21028
Sewer Fund - Bonds			17,511	8 42P 740	
Inter-Municipal Contribution - (M)			6,840	8 42P 740	
Inter-Municipal Contribution - (SM)			4,329	8 42P 740	
Inter-Municipal Contribution - (NM)			1,320	8 42P 740	
59 Wastewater Plant Filter Panel Replacements	E	100,000			21029
Sewer Fund - Cash			72,426	8 42P 740	
Inter-Municipal Contribution - (M)			15,292	8 42P 740	
Inter-Municipal Contribution - (SM)			9,753	8 42P 740	
Inter-Municipal Contribution - (NM)			2,529	8 42P 740	
60 Solar Panels	E	50,000			21030
Sewer Fund - Bonds			50,000	8 42P 740	
61 Rooftop Wet Well Blower (Replacement)	E	35,000			21031
Sewer Fund - Bonds			20,430	8 42P 740	
Inter-Municipal Contribution - (M)			7,980	8 42P 740	
Inter-Municipal Contribution - (SM)			5,050	8 42P 740	
Inter-Municipal Contribution - (NM)			1,540	8 42P 740	
62 ATAD Project	I	150,000			21032
Sewer Fund - Bonds			87,555	8 42S 720	
Inter-Municipal Contribution - (M)			34,200	8 42S 720	
Inter-Municipal Contribution - (SM)			21,645	8 42S 720	
Inter-Municipal Contribution - (NM)			6,600	8 42S 720	

Table 27 (Continued).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Water Resources					
63 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	
64 Sewer System Rehabilitation	I	1,832,000			17034
Sewer Fund - Bonds			1,648,800	8 425 720	
Sewer Fund - Cash			183,200	8 425 720	
65 E. High St. Bridge Sewer Main Replacement	I	28,000			21033
Sewer Fund - Cash			28,000	8 425 720	
Total - Treatment Plants		**8,258,011**	**8,258,011**		
Grand Total		**17,350,033**	**17,350,033**		

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			

2021-2025 CAPITAL IMPROVEMENT PLAN

Carlisle's five-year capital improvements plan (CIP) totals over $61.7 million and involves 210 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 65 projects in 2021 constituting the $17.4 million capital budget (the first year of the 2021-2025 CIP) count as 65 project-years in the CIP.

More than $37.6 million of CIP expenditures (61.0%) will be funded by bond proceeds. Water, stormwater, and sewer fund projects account for $46 million (74.5%) 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 $182,750 in CIP funds. All eight projects are related to information technology purchases such as servers, phone systems, and copiers.

- **Finance** - The department of finance has 23 project-years totaling $1,014,017 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 $970,000 in CIP funds. The three projects include the replacement of the Fire Chief Vehicle ($45,000), P25 radio system ($175,000), and the purchase of a fire engine ($750,000)

- **Police Department** – The police department has 11 project-years totaling $985,680 in the CIP. This includes on-going police vehicle purchases ($500,000), an MPSAC Truck Enforcement Vehicle purchase ($ 100,000), P25 radio system ($160,000), and an HVAC upgrade for police headquarters ($170,000).

- **Public Works** - The department of public works has 60 project-years totaling $13,440,192 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 – Thirteen project-years totaling $1,924,000 including purchases ranging in price from a traffic signal upgrades ($250,000) to borough building HVAC replacement ($435,000),

    - Infrastructure Improvements – 34 project-years totaling nearly $4.1 million. Projects consist of street improvements including milling, paving, crack sealing, micro-surfacing, and curb ramp upgrades ($3.5 million).

    - Improvements to Land – 2 project-years totaling nearly $6.3 million. The tax increment financing project, also known as the urban redevelopment plan, is a multi-year project and is projected to cost nearly $14.3 million when completed. This project is discussed further in the capital budget section.

    - Vehicles – 8 vehicles totaling nearly $715,800 will be purchased over the five-year CIP. The purchases include various pickups and dump trucks as well as a leaf collection vacuum truck and a garbage packer.

    - Building – 3 project-years totaling $348,000. This includes improvements both structurally and related to security for Borough Hall and the Public Works garage.

- **Parks & Recreation** - The department of parks and recreation has 12 project-years totaling $422,482 in the five-year CIP. Two of those projects are slated for completion in 2021 including: Pool Site Improvements ($10,000) and Enlarging the Multi-Purpose Room (MP12/MP13).

- **Water Resources** –The department of water resources has 92 project-years in the CIP totaling more than $44.7 million. The major cost-drivers are the Sewer System Rehabilitation ($13,364,000), Water Meter Replacement ($1,000,000), Water System Rehabilitation Project ($11,000,000), and a $9.5 million auto thermal 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.

2021-2025 Capital Improvements Plan
Summary by Department

Department	2021	2022	2023	2024	2025	Total	%
Administration	15,750	18,500	98,500	25,000	25,000	182,750	0.3%
Finance	323,400	-	295,065	191,000	204,552	1,014,017	1.6%
Fire	-	175,000	750,000	45,000	-	970,000	1.6%
Police	325,680	260,000	200,000	100,000	100,000	985,680	1.6%
Public Works	8,352,192	1,390,000	1,348,000	1,315,000	1,035,000	13,440,192	21.8%
Parks & Recreation	75,000	55,000	176,710	-	115,772	422,482	0.7%
Water Resources	8,258,011	16,197,500	6,756,800	7,999,400	5,505,000	44,716,711	72.4%
Total	**17,350,033**	**18,096,000**	**9,625,075**	**9,675,400**	**6,985,324**	**61,731,832**	

Table 29.

2021-2025 Capital Improvements Plan
Summary by Fund

Fund	2021	2022	2023	2024	2025	Total	%
Water	5,534,761	2,726,000	2,715,000	3,037,750	2,000,000	16,013,511	25.9%
Stormwater	851,287	796,000	347,050	500,750	217,007	2,712,094	4.4%
Sewer	2,709,750	12,753,500	3,701,800	4,793,150	3,295,000	27,253,200	44.1%
Solid Waste	-	-	-	-	-	-	0.0%
Capital Projects	7,277,572	1,140,500	1,873,210	593,750	523,772	11,408,804	18.5%
Parking	316,663	-	288,015	-	197,545	802,223	1.3%
Highway Aid	660,000	680,000	700,000	750,000	752,000	3,542,000	5.7%
Total	**17,350,033**	**18,096,000**	**9,625,075**	**9,675,400**	**6,985,324**	**61,731,832**	

Table 30.

2021-2025 Capital Improvements Plan
Summary by Type

Type	2021	2022	2023	2024	2025	Total	%
Equipment	2,366,451	1,633,000	1,864,710	1,948,400	490,000	8,302,561	13.4%
Infrastructure Improvements	13,543,307	15,917,000	6,445,965	7,112,000	6,152,538	49,170,810	79.7%
Building	753,000	70,000	147,300	-	100,000	1,070,300	1.7%
Vehicle	663,800	476,000	1,123,000	435,000	133,000	2,830,800	4.6%
Land Improvements	23,475	-	44,100	180,000	109,786	357,361	0.6%
Total	**17,350,033**	**18,096,000**	**9,625,075**	**9,675,400**	**6,985,324**	**61,731,832**	

Table 31.

2021-2025 Capital Improvements Plan

No.	Item	Type	2021	2022	2023	2024	2025	Total	Fund	Func.	Source
	Administration										
1	Springbrook Server	E	-	8,000	-	-	-	8,000	18	407	Cash
2	Borough Copiers	E	15,750	10,500	10,500	-	-	36,750	18	407	Cash
3	CPD File Server	E	-	-	-	-	25,000	25,000	18	407	Cash
4	Microsoft Office	E	-	-	38,000	-	-	38,000	18	407	Cash
5	Phone System	E	-	-	50,000	-	-	50,000	18	407	Cash
6	Backup & Disaster Recovery Server	E	-	-	-	25,000	-	25,000	18	407	Cash
	Total		**15,750**	**18,500**	**98,500**	**25,000**	**25,000**	**182,750**			
	Finance										
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	Pomfret Street Lot Pavement	I	51,625	-	-	-	-	51,625	32	445	Cash
10	Pomfret Street General Improvements	I	16,200	-	-	-	-	16,200	32	445	Cash
11	Smart Meters Program	E	-	-	75,000	-	-	75,000	32	445	Cash
12	E. Louther St. N Pavement	I	-	-	54,015	-	-	54,015	32	445	Cash
13	E. Louther St. N General Improvements	I	-	-	16,950	-	-	16,950	32	445	Cash
14	E. Louther St. N Retaining Wall	I	6,000	-	-	-	-	6,000	32	445	Cash
15	EV Charging Station	E	31,000	-	-	-	-	31,000	32	445	Cash
16	Locust Ave. N Pavement	I	-	-	-	-	53,690	53,690	32	445	Cash
17	Locust Ave. N General Improvements	I	-	-	-	-	16,848	16,848	32	445	Cash
18	Locust Ave. N Cameras	E	-	-	-	-	20,000	20,000	32	445	Cash
19	Locust Ave. N Landscaping/Stormwater	L	-	-	-	-	14,014	14,014	Split[3]	Split[3]	Cash
20	Pomfret Street Landscaping/Stormwater	L	13,475	-	-	-	-	13,475	Split[3]	Split[3]	Cash
21	E. Louther St. N Landscaping/Stormwater	L	-	-	14,100	-	-	14,100	Split[3]	Split[3]	Cash
22	Garage Pay-on-Foot Station	E	46,100	-	-	-	-	46,100	32	446	Cash
23	Garage - Cameras on Floors & Elevator	E	14,000	-	-	-	-	14,000	Split[6]	Split[6]	Cash
24	Garage - Maint. on Cameras	E	20,000	-	-	-	-	20,000	32	446	Cash
25	Garage - Sealing	B	25,000	-	-	-	-	25,000	32	446	Cash
26	LED Light Fixtures in Garage	E	-	-	35,000	-	-	35,000	32	446	Cash
27	Garage Repairs & Preventative Maint.	I	100,000	-	100,000	-	100,000	300,000	32	446	Cash
	Total		**323,400**	**-**	**295,065**	**191,000**	**204,552**	**1,014,017**			
	Fire										
28	P25 Radio Project	E	-	175,000	-	-	-	175,000	18	411	Cash
29	Fire Engine	V	-	-	750,000	-	-	750,000	18	411	Bonds
30	Fire Chief Vehicle	V	-	-	-	45,000	-	45,000	18	411	Cash
	Total		**-**	**175,000**	**750,000**	**45,000**	**-**	**970,000**			
	Police										
31	HVAC	B	170,000	-	-	-	-	170,000	18	41A	Bonds
32	Carport Garage	B	30,000	-	-	-	-	30,000	18	41A	Cash
33	Security Fence (Front Gate Controller)	E	5,480	-	-	-	-	5,480	18	41A	Cash
34	New Vehicles - Replace Two Per Year	V	100,000	100,000	100,000	100,000	100,000	500,000	18	41P	Cash
35	License Plate Reader	E	20,200	-	-	-	-	20,200	18	41P	Cash
36	MPSAC Truck Enforcement Vehicle	V	-	-	100,000	-	-	100,000	18	41P	Cash
37	P25 Radio Equipment Upgrade	E	-	160,000	-	-	-	160,000	18	41P	Cash
	Total		**325,680**	**260,000**	**200,000**	**100,000**	**100,000**	**985,680**			
	Public Works										
38	Admin. Staff Car	V	-	-	-	40,000	-	40,000	18	408	Cash
39	Inspector Pick-up Truck (Tr. 98)	V	-	-	33,000	-	-	33,000	18	408	Cash
40	Urban Redevelopment Plan (TIF) -TIGER	I	3,617,036	-	-	-	-	3,617,036	18	413	Cash
41	Urban Redevelopment Plan (TIF) -PROJECT 1	I	2,688,356	-	-	-	-	2,688,356	18	413	Cash
42	Codes Pick-up Truck (Tr. 92)	V	-	-	-	-	33,000	33,000	18	413	Cash
43	Codes Pick-up Truck (Tr. 94)	V	-	33,000	-	-	-	33,000	18	413	Cash
44	Rental Inspector Vehicle	V	-	33,000	-	-	-	33,000	18	413	Cash
45	Rental Inspection Software	E	15,000	-	-	-	-	15,000	18	413	Cash
46	Leaf Collection Vacuum Truck	V	243,800	-	-	-	-	243,800	7	431	Cash
47	Prewet System	E	15,000	-	-	-	-	15,000	18	430	Cash
48	Asphalt Sealing Machine	E	-	25,000	-	-	-	25,000	18	430	Cash
49	Molly Pitcher Cemetery	I	25,000	25,000	25,000	25,000	-	100,000	18	430	Cash
50	Street Paving	I	253,600	257,100	264,400	291,200	292,000	1,358,300	35	430	Cash
51	Curb Ramp Upgrades	I	230,000	240,000	250,000	260,000	260,000	1,240,000	35	430	Cash
52	Crack Sealing	I	20,600	21,200	21,800	22,500	23,000	109,100	35	430	Cash
53	Micro surfacing	I	85,000	90,000	90,000	95,000	95,000	455,000	35	430	Cash
54	Dry Milling	I	70,800	71,700	73,800	81,300	82,000	379,600	35	430	Cash
55	Replace Garbage Truck (Truck #9)	V	-	-	100,000	-	-	100,000	18	430	Cash
56	Traffic Signal Upgrades - One Per Year	E	250,000	250,000	250,000	250,000	250,000	1,250,000	18	433	Mix[1]
57	Road Diet Pavement Markings	I	15,000	-	40,000	-	-	55,000	18	433	Cash
58	Roadway Roundabouts	I	-	200,000	200,000	-	-	400,000	18	433	Bonds
59	Hanover/High LED Street Lights	E	40,000	-	-	-	-	40,000	18	434	Cash

Table 31 (Continued).

2021-2025 Capital Improvements Plan

No.	Item	Type	2021	2022	2023	2024	2025	Total	Fund	Func.	Source
	Public Works										
60	Borough Hall Security Improvements	B	268,000	-	-	-	-	268,000	Split[4]	Split[4]	Bonds
61	Garage Structural Analysis	B	30,000	-	-	-	-	30,000	Split[5]	Split[5]	Cash
62	Security Upgrades to Garage	B	50,000	-	-	-	-	50,000	Split[5]	Split[5]	Cash
63	Borough Building HVAC Replacement	E	435,000	-	-	-	-	435,000	Split[4]	Split[4]	Bonds
64	Pull-Behind Air Compressor	E	-	24,000	-	-	-	24,000	Split[5]	Split[5]	Cash
65	Garage Paving	I	-	-	-	50,000	-	50,000	Split[5]	Split[5]	Cash
66	39000 GVWR Dump Truck (Tr. 27)	V	-	-	-	200,000	-	200,000	Split[5]	Split[5]	Bonds
67	Salt Brine System with Building	E	-	100,000	-	-	-	100,000	Split[7]	Split[7]	Bonds
68	Salt Brine Tanks (2)	E	-	20,000	-	-	-	20,000	Split[7]	Split[7]	Cash
	Total		**8,352,192**	**1,390,000**	**1,348,000**	**1,315,000**	**1,035,000**	**13,440,192**			
	Parks & Recreation										
69	Pool Painting	I	-	18,000	-	-	20,000	38,000	18	453	Cash
70	Pool Joint Culking	I	-	12,000	-	-	-	12,000	18	453	Cash
71	Pool Slide Rehabilitation	I	25,000	-	-	-	-	25,000	18	453	Cash
72	Pool Site Improvements	L	10,000	-	-	-	-	10,000	18	453	Cash
73	Gatehouse Stair Reconfiguration	B	-	-	11,300	-	-	11,300	18	454	Cash
74	Kubota F3990 Tractor	E	-	25,000	-	-	-	25,000	18	454	Cash
75	Rooftop HVAC Unit for P&R Office Area	E	-	-	10,710	-	-	10,710	18	454	Cash
76	Gatehouse Ductless HVAC System	E	-	-	18,700	-	-	18,700	18	454	Cash
77	Second Floor Upgrades	B	-	-	136,000	-	-	136,000	18	458	Cash
78	Enlarge Multi-Purpose Room (MP12/MP13)	B	40,000	-	-	-	-	40,000	18	458	Cash
79	Mooreland Tennis Courts - Northside	L	-	-	-	-	95,772	95,772	18	458	Cash
	Total		**75,000**	**55,000**	**176,710**	**-**	**115,772**	**422,482**			
	Water Resources										
80	Sewer System Rehabilitation	I	1,832,000	2,532,000	3,000,000	3,000,000	3,000,000	13,364,000	8	425	Mix[1]
81	E. High St. Bridge Sewer Main Replacement	I	28,000	-	-	-		28,000	8	425	Cash
82	SW Engineering Eval./Sys. Improvements	I	200,000	100,000	110,000	110,000	110,000	630,000	7	447	Bonds
83	W. High Street Stormwater Improv.(BMP)	I	100,000	200,000	-	-	-	300,000	7	447	Bonds
84	Lamberton MS (S. Hanover) (BMP)	I	-	40,000	100,000	-	-	140,000	7	447	Bonds
85	Borough Facilities (BMP)	I	40,000	40,000	40,000	40,000	40,000	200,000	7	447	Bonds
86	PW Field Yard (BMP)	I	20,000	-	-	-		20,000	7	447	Bonds
87	Chesapeake Bay PRP Impl. Projects	I	45,000	50,000	60,000	60,000	60,000	275,000	7	447	Bonds
88	Thornwald Park (BMP)	I	-	300,000	-	-	-	300,000	7	447	Bonds
89	Biddle Mission Park Stream Restore.	L	-	-	30,000	180,000	-	210,000	7	447	Bonds
90	Rod Hammer Breaker Attachment	E	-	55,000	-	-		55,000	6	449	Cash
91	Water Meter Replacement	E	1,000,000	-	-	-		1,000,000	6	449	Cash
92	Water System Rehabilitation Projects	I	3,000,000	2,000,000	2,000,000	2,000,000	2,000,000	11,000,000	6	449	Mix[1]
93	10-Ton Dump Truck (Tr. 15)	V	185,000	-	-	-		185,000	6	449	Bonds
94	Replace Street Repair Utility Van (Truck #35)	V	-	-	40,000	-		40,000	6	449	Cash
95	Lab Building Roof Replacement	B	-	-	-	-	100,000	100,000	8	42L	Mix[2]
96	Environmental Lab Model Autoclave	E	9,800	-	-	-	-	9,800	8	42L	Mix[2]
97	2 Outdoor Wastewater Samplers	E	14,200	-	-	-	-	14,200	8	42L	Mix[2]
98	Muffle Furnace	E	-	6,500	-	-	-	6,500	8	42L	Mix[2]
99	2 Portable Wastewater Samplers	E	-	-	-	10,400	-	10,400	8	42L	Mix[2]
100	Wastewater Lab BOD Incubator	E	-	-	9,800	-	-	9,800	8	42L	Mix[2]
101	Sprinter 2500 Cargo Van	V	-	50,000	-	-	-	50,000	8	42L	Mix[2]
102	Wastewater Lab Refrigerator	E	-	7,000	-	-	-	7,000	8	42L	Mix[2]
103	Pump Station #1 Replace Controls/Pump	E	-	-	-	250,000	-	250,000	8	42M	Mix[3]
104	Pump Station Truck Replacement (Tr. 61)	V	-	60,000	-	-	-	60,000	8	42M	Mix[3]
105	Wastewater - JD Loader Replacement	E	-	45,000	-	-	-	45,000	8	42P	Mix[3]
106	Ford Portable Pump Replacement	E	-	-	60,000	-	-	60,000	8	42P	Mix[3]
107	Gas Detection System Replacement	E	20,000	-	-	-	-	20,000	8	42P	Mix[3]
108	Filter Feed Pump Replacement	E	-	267,000	267,000	267,000	-	801,000	8	42P	Mix[3]
109	Thickener Drive Mechanism Replacement	E	-	-	-	500,000	-	500,000	8	42P	Mix[3]
110	Thickener Waste Pump Replacement	E	-	-	-	100,000	-	100,000	8	42P	Mix[3]
111	DO Probe Replacement	E	60,000	-	-	-	-	60,000	8	42P	Mix[3]
112	Thickener Scum Pump Replacement	E	30,000	-	-	-	-	30,000	8	42P	Mix[3]
113	JD 997 Mower Replacement	E	20,000	-	-	-	-	20,000	8	42P	Mix[3]
114	Rotork Valve Actuator	E	30,000	-	-	90,000	-	120,000	8	42P	Mix[3]
115	Wastewater Plant Filter Panel Replacements	E	100,000	100,000	100,000	-	-	300,000	8	42P	Mix[4]

Table 31 (Continued).

2021-2025 Capital Improvements Plan

No.	Item	Type	2021	2022	2023	2024	2025	Total	Fund	Func.	Source
	Water Resources										
116	Solar Panels	E	50,000	-	-	-	-	50,000	8	42P	Bonds
117	Odor control facilities	I	-	-	-	150,000	-	150,000	8	42P	Mix[3]
118	Channel Monster Grinder (Replacement)	E	-	-	-	-	65,000	65,000	8	42P	Mix[3]
119	Rooftop Wet Well Blower (Replacement)	E	35,000	-	-	-	-	35,000	8	42P	Mix[3]
120	Bio Solids Backhoe	E	-	-	135,000	-	-	135,000	8	42S	Mix[3]
121	Digester Mixer & Motor	E	-	130,000	130,000	130,000	130,000	520,000	8	42S	Mix[3]
122	Tractor and Manure Spreader	E	-	-	-	135,000	-	135,000	8	42S	Mix[3]
123	ATAD Project	I	150,000	9,350,000	-	-	-	9,500,000	8	42S	Mix[3]
124	Bio Solids Tractor Truck (Tr.56)	V	135,000	-	-	-	-	135,000	8	42S	Mix[3]
125	Bio Solids 15 Ton Dump Truck	V	-	200,000	-	-	-	200,000	8	42S	Mix[3]
126	Pickup Work Truck (Tr. 51)	V	-	-	-	50,000	-	50,000	8	42S	Mix[2]
127	Construct New Sludge Transfer Station	B	140,000	-	-	-	-	140,000	6	44P	Bonds
128	Water Plant Administration Building Roof	B	-	70,000	-	-	-	70,000	6	44P	Cash
129	Pump House Piping Replacements	E	-	25,000	475,000	-	-	500,000	6	44P	Bonds
130	New Chemical Feed Pumps	E	60,000	-	-	-	-	60,000	6	44P	Cash
131	Filter Rebuilds	E	-	200,000	200,000	-	-	400,000	6	44P	Bonds
132	Cameras	E	29,921	-	-	-	-	29,921	6	44P	Cash
133	Stone Basket	I	23,590	-	-	-	-	23,590	6	44P	Cash
134	Transmission Line Replacement	I	875,500	-	-	-	-	875,500	6	44P	Bonds
135	Headrace Improvements	I	-	-	-	927,000	-	927,000	6	44P	Bonds
136	Ridge Street Tank Recoat	I	25,000	300,000	-	-	-	325,000	6	44P	Bonds
137	Wash Tank Painting	I	-	70,000	-	-	-	70,000	6	44P	Cash
	Total		**8,258,011**	**16,197,500**	**6,756,800**	**7,999,400**	**5,505,000**	**44,716,711**			
	Grand Total		**17,350,033**	**18,096,000**	**9,625,075**	**9,675,400**	**6,985,324**	**61,731,832**			

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]: Fund (32) Functions (445,446)

Split[7]: Funds (7,18) Functions (430,447)

Mix[1]: Bonds and Cash Split.

Mix[2]: Cash and Inter-Municipal Partners Contribution.

Mix[3]: Bonds and Inter-Municipal Partners Contribution.

Mix[3]: Cash and Inter-Municipal Partners Contribution (Modified Allocations).

Key

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

Table 32.

2021-2025 Capital Improvements Plan Summary of Borrowing Needs

Series	Water	Stormwater	Sewer	Solid Waste	Capital Projects	Parking	Total
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	-	-	-	-	-	-	-
2021	4,383,789	1,360,750	5,096,483	-	450,000	-	11,291,022
2022	-	-	5,457,595	-	-	-	5,457,595
2023	4,592,000	780,000	6,772,311	-	1,400,000	-	13,544,311
2024	-	-	-	-	-	-	-
2025	1,600,000	210,000	2,633,822	-	200,000	-	4,643,822
Total	**14,198,289**	**2,350,750**	**28,781,901**	**90,000**	**4,244,060**	**229,000**	**49,894,000**

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.

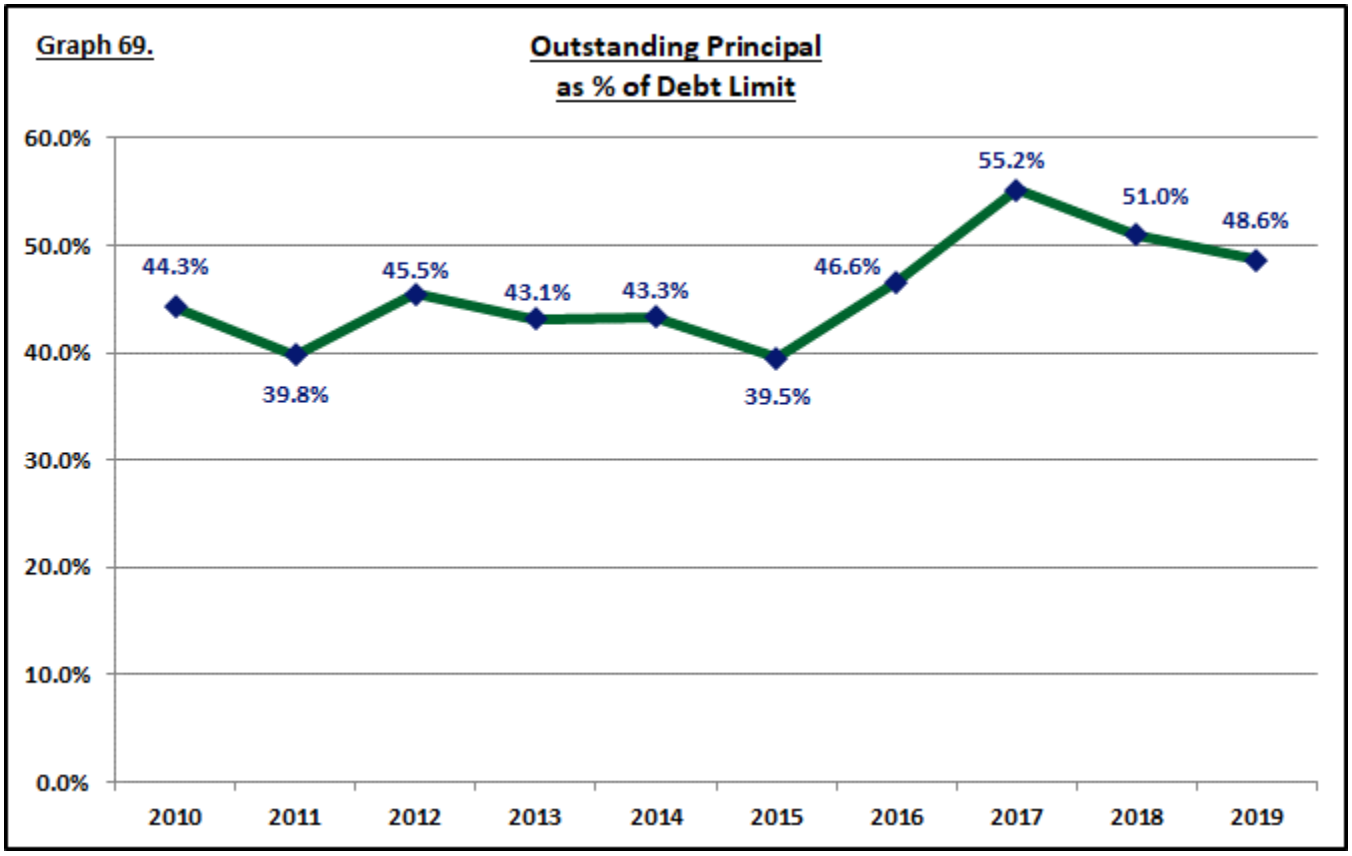
Under state law, the Borough's debt is exempt from personal property taxes in the state. Interest on the debt is also exempt from state corporate net income taxes and from personal income taxation by the state or by any of its political subdivisions.

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 2019, 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 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 31, 2020 is included in the table below.

Table 33.

Debt Issues By Fund

Debt Series	Total	General	Capital Projects	Water	Sewer	Solid Waste	Parking
2015	4,996,000	-	-	-	4,996,000	-	-
2016	3,402,000	299,693	-	717,629	2,343,931	150	40,597
2017A	8,815,000	-	1,843,807	3,263,828	3,444,156	74,027	189,182
2017B	11,915,000	3,099,704	-	4,165,673	4,222,382	-	427,241
2018	5,000,000	-	5,000,000	-	-	-	-
Total	34,128,000	3,399,397	6,843,807	8,147,130	15,006,469	74,177	657,020

The anticipated share of scheduled principal and interest payments during December 31, 2021 is included in the tables below.

Table 33A.

2021 Debt Service Principal By Fund (Existing Debt)

Debt Series	Total	General	Capital Projects	Water	Sewer	Solid Waste	Parking
2015	1,000	-	-	-	1,000	-	-
2016	475,001	41,845	-	100,198	327,268	21	5,669
2017A	335,000	-	109,307	101,275	106,871	4,935	12,612
2017B	1,525,000	527,718	-	494,783	391,896	-	110,603
2018	5,000,000	-	5,000,000	-	-	-	-
Total	7,336,001	569,563	5,109,307	696,256	827,035	4,956	128,884

Table 33B.

2021 Debt Service Interest By Fund (Existing Debt)

Debt Series	Total	General	Capital Projects	Water	Sewer	Solid Waste	Parking
2015	122,890	-	-	-	122,890	-	-
2016	59,874	5,275	-	12,630	41,253	3	715
2017A	282,425	-	61,218	103,327	109,036	2,488	6,357
2017B	540,799	144,389	-	188,619	186,790	-	21,002
2018	162,000	-	162,000	-	-	-	-
Total	1,167,988	149,663	223,218	304,575	459,969	2,491	28,074

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. Outstanding principal is due and payable on December 1, 2021. Interest payments at a rate of 3.24% are payable quarterly. As of December 31, 2020 $ 5,000,000 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:

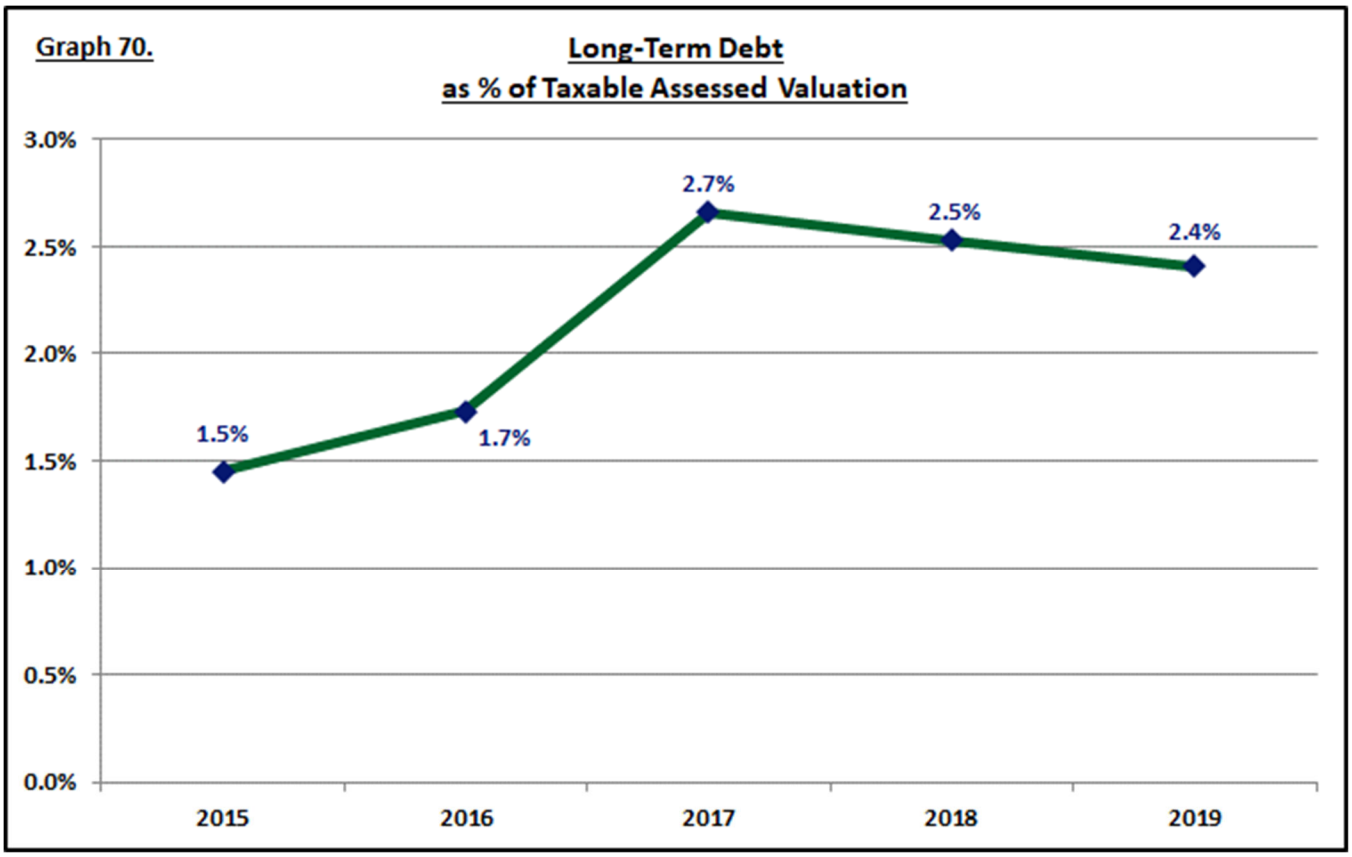

Graph 70.
Long-Term Debt
as % of Taxable Assessed Valuation
3.0%
2.5%
2.0%
1.5%
1.0%
0.5%
0.0%
1.5%
1.7%
2.7%
2.5%
2.4%
2015
2016
2017
2018
2019

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
12/31/2021	123,889	534,875	617,425	2,065,800	5,162,000
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:	6,799,531	3,625,186	11,830,713	14,108,600	5,162,000
Principal:	4,996,000	3,402,000	8,815,000	11,915,000	5,000,000
Interest:	1,803,531	223,186	3,015,713	2,193,600	162,000

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
12/31/2021	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:	319,357	3,607,493
Principal:	299,693	3,099,704
Interest:	19,664	507,789

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
12/31/2021	170,524	5,162,000
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:	2,278,575	5,162,000
Principal:	1,843,807	5,000,000
Interest:	434,768	162,000

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
12/31/2021	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:	764,708	4,494,136	4,943,774
Principal:	717,629	3,263,828	4,165,673
Interest:	47,079	1,230,308	778,101

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
12/31/2021	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:	6,799,531	2,497,702	4,742,437	5,078,636
Principal:	4,996,000	2,343,931	3,444,156	4,222,382
Interest:	1,803,531	153,771	1,298,281	856,254

Table 39.

Parking Fund Debt Service

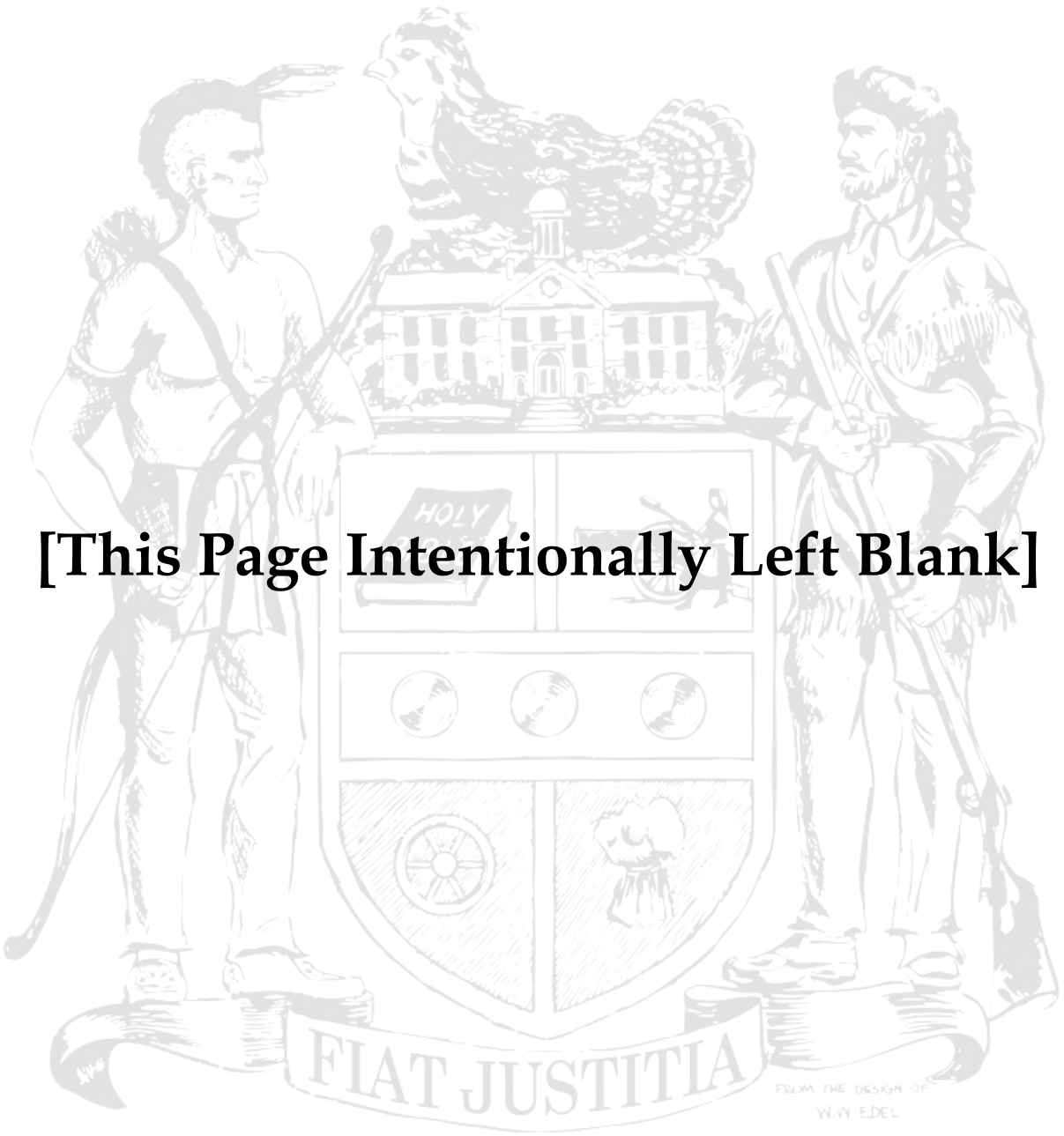
Fiscal Year Ended	1.19% G.O. Note Series of 2016	2.30% G.O. Bond Series of 2017A	4.11% G.O. Bond Series of 2017B
12/31/2021	6,383	18,970	131,605
12/31/2022	6,462	18,887	129,460
12/31/2023	6,407	18,778	129,823
12/31/2024	7,962	19,189	50,370
12/31/2025	8,008	18,997	37,440
12/31/2026	8,039	18,778	-
12/31/2027	-	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:	43,263	226,812	478,697
Principal:	40,597	189,182	427,241
Interest:	2,666	37,630	51,456

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
12/31/2021	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:	156	88,753
Principal:	150	74,027
Interest:	6	14,726

APPENDICES



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Full-Time Employee Summary

Table 41.

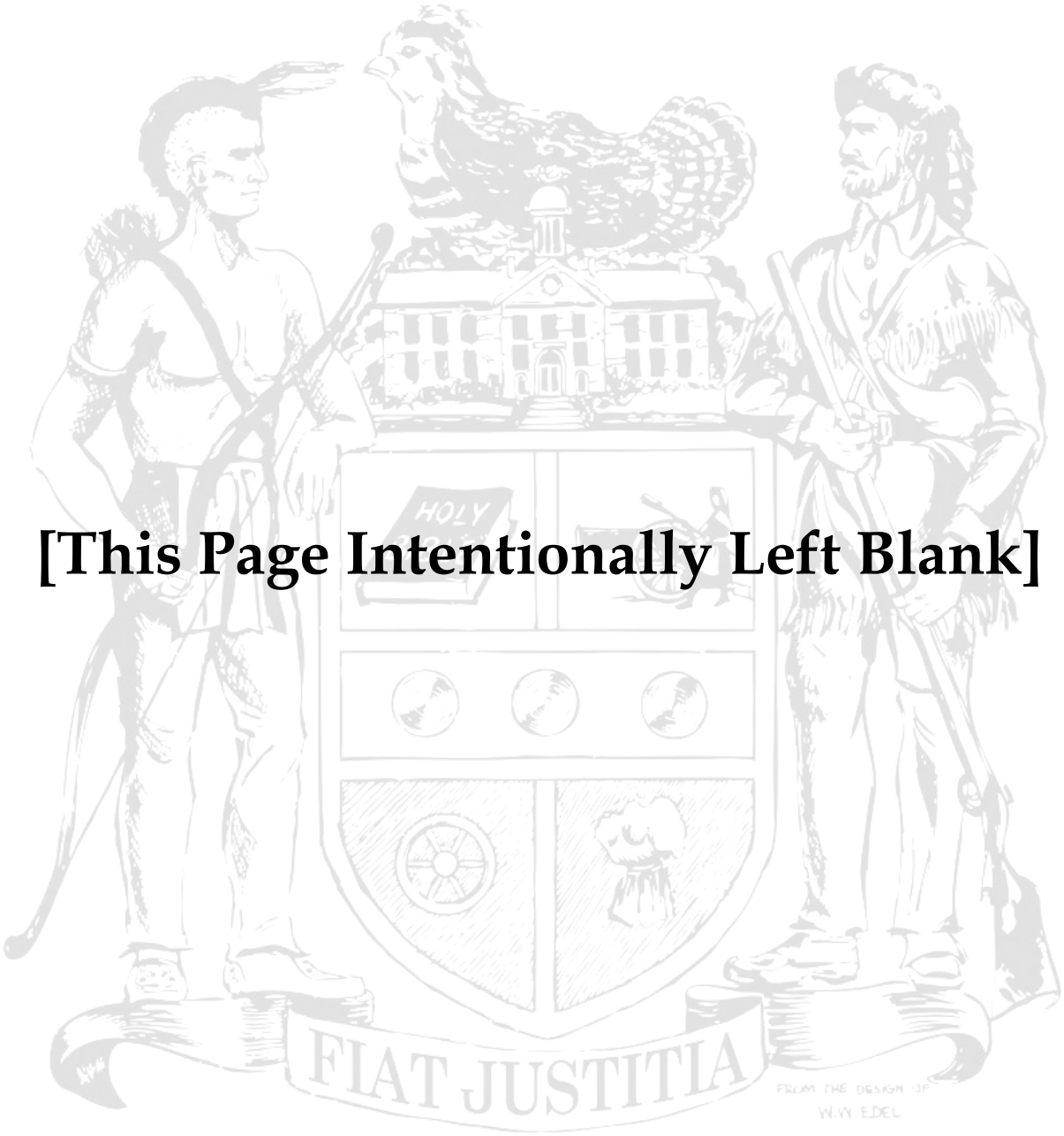
Full-Time Employees Summary Schedule

Department/Function	2017	2018	2019	2020	2021
Administration					
Borough Manager's Office	3	4	4	4.00	4.00
Human Resources/Risk Management	1	1	1	1.00	1.00
Sub-total	4	5	5	5.00	5.00
Finance					
Finance Operations	5	5	4	4.00	4.00
Tax Collection	1	1	1	1.00	1.00
Parking	1	1	1.5	0.75	0.75
Utility Billing & Collection	1	1	1.5	1.25	1.25
Sub-total	8	8	8	7.00	7.00
Fire					
Fire - (Part-Time Only)	-	-	-	-	-
Sub-total	-	-	-	-	-
Police					
Administration	6	6	6	5.00	4.00
Investigation	4	4	4	3.00	4.00
Patrol	24	24	26	28.00	27.00
Sub-total	34	34	36	36.00	35.00
Public Works					
Administration & Engineering	4	4	4.25	3.25	3.25
Code Enforcement	4	4	4.1	5.77	5.27
Field Operations	24	24	5.85	5.85	6.21
Street Cleaning	-	-	1	1.00	1.00
Traffic	2	2	2	2.00	1.50
Solid Waste Operations	-	-	-	0.33	0.33
Sub-total	34	34	17.2	18.20	17.56
Parks & Recreation					
Administration	3	3	2	2.00	2.00
Recreation Services	1	1	1.9	1.90	1.90
Pool	-	-	0	0.10	0.10
Parks Maintenance	4	4	4	4.00	3.50
Sub-total	8	8	8	8.00	7.50
Water Resources					
Stormwater Operations	-	-	4	4.20	4.18
Water Treatment & Distribution	9	9	12.3	12.30	11.89
Wastewater Treatment & Collection	9	9	12.3	12.30	12.37
Lift Stations	-	-	1	1.00	1.00
Laboratory	5	5	6.5	6.50	6.50
Bio-Solids	1	1	3.5	3.50	3.50
Sub-total	24	24	40	39.80	39.44
Total	**112**	**113**	**114**	**114.00**	**111.50**

Full-Time Employee Changes:

In 2021, a planned hiring delay was budgeted for a total of 5 positions in the Public Works, Parks & Recreation and Water Resources due to COVID-19. The Borough has budgeted 50% of a position for all open positions. There was a reduction of 1 position, a result of employee attrition with not hiring to replace a full-time Communications Specialist (Police Administration).

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. Slight modifications continued to be made to meet the needs of the various departments.



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BOROUGH OF CARLISLE

FINANCIAL TRENDS INFORMATION
NET POSITION BY COMPONENT
2015-2019
(accrual basis of accounting)

Schedule 1

	Fiscal Year				
	2019	**2018 [c]**	**2017**	**2016**	**2015 [b]**
Governmental activities					
Net investment in capital assets	$14,451,032	$ 14,065,108	$ 15,154,103	$ 13,410,957	$ 12,697,315
Restricted	2,807,160	2,749,193	3,775,262	2,888,319	1,905,409
Unrestricted	6,446,981	5,458,560	3,370,210	3,392,972	4,830,596
Total governmental activities net position	$23,705,173	$ 22,272,861	$ 22,299,575	$ 19,692,248	$ 19,433,320
Business-type activities					
Net investment in capital assets	$23,163,967	$ 19,263,605	$ 20,167,094	$ 19,776,395	$ 21,331,813
Unrestricted	19,599,734	18,373,208	15,420,711	13,546,330	10,998,309
Total business-type activities net position	$42,763,701	$ 37,636,813	$ 35,587,805	$ 33,322,725	$ 32,330,122
Primary government					
Net investment in capital assets	$37,614,999	$ 33,328,713	$ 35,321,197	$ 33,187,352	$ 34,029,128
Restricted	2,807,160	2,749,193	3,775,262	2,888,319	1,905,409
Unrestricted	26,046,715	23,831,768	18,790,921	16,939,302	15,828,905
Total primary government net position	$66,468,874	$ 59,909,674	$ 57,887,380	$ 53,014,973	$ 51,763,442

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

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

[c] 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: Department of Finance (DOF) compilation of data.

BOROUGH OF CARLISLE

FINANCIAL TRENDS INFORMATION
CHANGES IN NET POSITION
2015-2019
(accrual basis of accounting)

Schedule 2

	Fiscal Year				
	2019	**2018**	**2017**	**2016**	**2015**
Program Revenues					
Governmental Activities:					
Charges for Services:					
General government	$ 340,690	$ 366,298	$ 334,429	$ 530,175	$ 306,102
Public safety	424,453	538,217	801,510	664,413	694,933
Public services	45,603	87,239	120,919	63,094	44,446
Parks and recreation	348,767	316,899	288,916	308,928	347,134
Operating grants and contributions	1,240,250	1,201,548	1,287,039	1,283,339	1,259,460
Capital grants and contributions	1,455,601	822,798	2,942,801	1,162,135	929,627
Total governmental activities program revenues	3,855,364	3,332,999	5,775,614	4,012,084	3,581,702
Business-type Activities:					
Charges for Services:					
Water	4,450,198	4,514,792	4,405,919	4,184,024	4,093,002
Sewer	6,291,347	6,647,052	6,703,342	6,087,099	5,527,954
Parking	708,443	696,387	680,576	671,278	629,194
Solid Waste	880,195	837,651	810,308	670,597	657,019
Stormwater	1,148,962	-	-	-	-
Operating grants and contributions	209,028	85,959	46,971	35,146	39,938
Capital grants and contributions	2,419,064	229,596	118,723	62,111	241,649
Total business-type activities program revenues	16,107,237	13,011,437	12,765,839	11,710,255	11,188,756
Total primary government program revenues	$ 19,962,601	$ 16,344,436	$ 18,541,453	$ 15,722,339	$ 14,770,458
Expenses					
Governmental Activities:					
General government	$ 1,865,486	$ 1,579,336	$ 1,791,013	$ 1,303,148	$ 1,232,564
Public safety	5,928,270	6,073,956	5,929,571	6,000,082	5,603,645
Public services	2,031,313	2,048,923	1,985,119	2,648,369	2,240,600
Parks and recreation	1,131,263	1,147,602	1,145,391	1,182,586	1,082,679
Conservation and community development	306,343	293,361	354,101	243,669	397,077
Interest on long-term debt	243,695	269,101	216,089	151,944	157,743
Total governmental activities expenses	$11,506,370	$ 11,412,279	$ 11,421,284	$ 11,529,798	$ 10,714,308
Business-type Activities:					
Water	$ 3,850,851	$ 4,227,259	$ 4,257,603	$ 4,091,163	$ 3,866,185
Sewer	5,741,796	5,940,591	5,871,507	5,459,634	5,477,005
Parking	524,341	476,020	575,388	522,117	517,686
Solid Waste	826,622	772,774	717,530	727,257	688,792
Stormwater	581,219	-	-	-	-
Total business-type activities expenses	11,524,829	11,416,644	11,422,028	10,800,171	10,549,668
Total primary government expense	$ 23,031,199	$ 22,828,923	$ 22,843,312	$ 22,329,969	$ 21,263,976
Net (Expense)/Revenue					
Governmental activities	$ (7,651,006)	$ (8,079,280)	$ (5,645,670)	$ (7,517,714)	$ (7,132,606)
Business-type activities	4,582,408	1,594,793	1,343,811	910,084	639,088
Total primary government net expense	$ (3,068,598)	$ (6,484,487)	$ (4,301,859)	$ (6,607,630)	$ (6,493,518)

BOROUGH OF CARLISLE

FINANCIAL TRENDS INFORMATION
CHANGES IN NET POSITION
2015-2019
(accrual basis of accounting)

Schedule 2 (Continued)

	Fiscal Year				
	2019	**2018**	**2017**	**2016**	**2015**
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Real estate	$ 5,122,842	$ 5,030,098	$ 4,900,014	$ 4,636,777	$ 4,616,320
Earned income	2,119,181	2,007,721	2,089,313	1,933,846	1,865,042
Real estate transfer	377,589	415,258	332,300	259,974	600,243
Other	860,437	809,969	840,858	794,947	757,100
Investment earnings	233,038	172,592	59,625	41,814	10,918
Miscellaneous	259,156	100,070	32,019	109,284	111,166
Transfers	(43,505)	(19,411)	(1,132)	-	-
Total governmental activities	8,928,738	8,516,297	8,252,997	7,776,642	7,960,789
Business-type Activities:					
Investment earnings	483,019	404,784	82,307	41,331	8,123
Gain on sale of capital asset	-	-	7,053	17,864	10,950
Miscellaneous	30,351	30,020	830,777	23,324	26,359
Transfers	43,505	19,411	1,132	-	-
Total business-type activities	556,875	454,215	921,269	82,519	45,432
Total primary government	$ 9,485,613	$ 8,970,512	$ 9,174,266	$ 7,859,161	$ 8,006,221
Change in Net Position					
Governmental activities	$ 1,277,732	$ 437,017	$ 2,607,327	$ 258,928	$ 828,183
Business-type activities	5,139,283	2,049,008	2,265,080	992,603	684,520
Total primary government	$ 6,417,015	$ 2,486,025	$ 4,872,407	$ 1,251,531	$ 1,512,703

Source: DOF compilation of data.

BOROUGH OF CARLISLE

FINANCIAL TRENDS INFORMATION
FUND BALANCES, GOVERNMENTAL FUNDS
2015-2019
(modified accrual basis of accounting)

Schedule 3

	Fiscal Year				
	2019	**2018**	**2017**	**2016**	**2015**
General Fund					
Nonspendable	$ 316,531	$ 332,694	$ 467,390	$ 315,062	$ 303,198
Spendable					
Restricted	53,735	53,421	78,364	1,682,519	641,228
Committed	597,878	595,900	594,364	3,865,506	2,551,650
Assigned	985,233	404,213	404,213	429,213	433,813
Unassigned	7,405,190	7,104,470	5,554,601	888,381	2,230,983
Reserved	-	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	-	-	-	-	-
Total General Fund	9,358,567	8,490,698	7,098,932	7,180,681	6,160,872
Capital Projects Fund					
Nonspendable	$ -	$ -	$ -	$ -	$ -
Spendable					
Restricted	1,335,550	1,327,700	2,446,582	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Reserved	-	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	-	-	-	-	-
Total Captial Projects Fund	1,335,550	1,327,700	2,446,582	-	-
All Other Governmental Funds					
Restricted	1,417,875	1,368,072	1,250,316	1,205,800	1,264,181
Reserved	-	-	-	-	-
Unreserved	-	-	-	-	-
Total All Other Governmental Funds	1,417,875	1,368,072	1,250,316	1,205,800	1,264,181
Total Governmental Funds	$ 12,111,992	$ 11,186,470	$ 10,795,830	$ 8,386,481	$ 7,425,053

Source: DOF compilation of data.

BOROUGH OF CARLISLE

FINANCIAL TRENDS INFORMATION
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
2015-2019
(modified accrual basis of accounting)

Schedule 4

	Fiscal Year				
	2019	**2018**	**2017**	**2016**	**2015**
Revenues					
Real Estate	$ 5,095,199	$ 5,031,877	$ 5,006,110	$ 4,671,284	$ 4,657,470
Earned income	2,167,578	1,975,567	2,022,555	1,908,801	1,829,589
Real estate transfer	377,589	415,258	332,300	259,974	600,243
Other taxes	856,688	795,630	827,336	780,753	742,444
Licenses and permits	597,215	665,090	852,460	622,317	491,213
Fines and forfeits	116,636	105,381	146,529	158,871	186,816
Investment income	233,038	172,592	59,625	41,814	10,918
Rents	87,145	72,280	65,176	61,100	70,335
Intergovernmental	1,751,220	1,670,641	3,848,910	2,491,977	1,769,988
Charges for services	288,045	289,281	256,656	287,878	308,312
Other	457,212	606,485	515,220	473,313	807,869
Total revenues	12,027,565	11,800,082	13,932,877	11,758,082	11,475,197
Expenditures					
General government	1,305,179	1,187,412	1,136,972	1,269,990	1,175,464
Public safety	6,321,814	7,190,933	7,573,884	5,962,703	6,331,307
Public services	2,237,355	2,220,644	2,310,652	2,149,503	1,801,269
Parks and recreation	1,017,117	957,184	1,671,909	1,945,141	922,966
Conservation and community development	477,951	306,936	462,562	255,277	422,213
Refund of prior year revenue	-	-	-	-	-
Debt service:					
Bond issue costs	-	-	-		-
Principal	428,014	481,318	492,782	492,821	446,595
Interest and fiscal charges	294,379	282,645	212,653	137,288	146,346
Total expenditures	12,081,809	12,627,072	13,861,414	12,212,723	11,246,160
Excess (deficiency) of revenues over/(under) expenditures	(54,244)	(826,990)	71,463	(454,641)	229,037
Other Financing Sources (Uses)					
Transfers in	745,865	282,638	3,098,586	190,569	105,481
Transfers out	(745,865)	(302,049)	(3,099,718)	(190,569)	(105,481)
Proceeds from sale of capital assets	45,689	88,903	15,349	78,283	109,209
Refund of prior year expenditures	-	-	-	-	-
Bond reallocation	-	-	-	-	(605,764)
Bond discount/issue costs	-	-	-	-	-
Proceeds from issuance of bonds	934,077	1,148,138	6,208,108	1,959,285	10,620
Bond premium	-	-	669,967	-	-
Payment to refund bond	-	-	(4,554,406)	(621,499)	-
Total other financing sources (uses)	979,766	1,217,630	2,337,886	1,416,069	(485,935)
Net change in fund balances	$ 925,522	$ 390,640	$ 2,409,349	$ 961,428	($ 256,898)
Debt service as a percentage of non-capital expenditures	7.1%	7.5%	8.3%	6.1%	6.0%
Debt service as a percentage of total expenditures	6.0%	6.1%	5.1%	5.2%	5.3%

Source: DOF compilation of data.

BOROUGH OF CARLISLE

REVENUE CAPACITY INFORMATION
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Schedule 5

Fiscal Year	Total Assessed Value of Real Property	Real Property Exemptions	Percentage of Exemptions	Assessed Value of Taxable Real Property	Percentage Change from Previous year	Total Direct Tax Rate	Total Direct Fire Tax Rate (included in Total Direct Tax Rate)
2019	$ 2,011,591,600	$ 527,352,200	26.2%	$ 1,484,239,400	0.66%	3.50	0.44
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%	3.50	0.44
2016	1,947,489,000	504,732,700	25.9%	1,442,756,300	1.01%	3.28	0.22
2015	1,937,063,700	508,795,200	26.3%	1,428,268,500	-0.17%	3.28	0.22
2014	1,928,046,730	497,336,500	25.8%	1,430,710,230	-0.63%	3.28	0.22
2013	1,931,196,600	491,391,400	25.4%	1,439,805,200	0.37%	3.28	0.22
2012	1,916,182,800	481,665,500	25.1%	1,434,517,300	-0.35%	3.06	0.00
2011	1,919,045,100	479,440,200	25.0%	1,439,604,900	23.14%	3.06	0.00
2010	1,601,748,320	432,652,530	27.0%	1,169,095,790	-0.05%	3.57	0.00

Source: DOF anaylsis of county assessment data.

BOROUGH OF CARLISLE

REVENUE CAPACITY INFORMATION
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
(rate per $1,000 of assessed value)

Schedule 6

	Borough of Carlisle			Overlapping Rates [a]					
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
2019	3.058	0.437	3.495	2.195	0.166	2.361	14.906	20.762	16.83%
2018	3.058	0.437	3.495	2.195	0.166	2.361	14.472	20.328	17.19%
2017	3.058	0.437	3.495	2.195	0.166	2.361	14.037	19.893	17.57%
2016	3.058	0.217	3.275	2.195	0.143	2.338	13.641	19.254	17.01%
2015	3.058	0.217	3.275	2.195	0.143	2.338	13.244	18.857	17.37%
2014	3.058	0.217	3.275	2.195	0.143	2.338	12.933	18.546	17.66%
2013	3.058	0.217	3.275	2.131	0.143	2.274	12.606	18.155	18.04%
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%

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

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

BOROUGH OF CARLISLE

REVENUE CAPACITY INFORMATION
PRINCIPAL PROPERTY TAXPAYERS
2019 AND 2010

Schedule 7

	2019			2010		
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 Corporation	39,182,000	2	2.6%	28,769,550	3	2.5%
Carlisle Commons LLC	37,838,000	3	2.5%	36,196,760	2	3.1%
Allen Distribution	30,704,500	4	2.1%	27,023,330	4	2.3%
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	1.3%
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	$ 237,702,500		16.0%	$ 206,488,970		17.7%
Total Taxable Assessed Value	$ 1,484,239,400			$ 1,169,095,790		

Source: DOF analysis of county assessment data.

BOROUGH OF CARLISLE

REVENUE CAPACITY INFORMATION
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Schedule 8

				Collected Within the Fiscal Year of Levy			Total Collections to Date	
Fiscal Year	**Taxes Levied for the Fiscal Year**	**Fire Tax Levied for the Fiscal Year**	**Total Direct Tax Levied for the Fiscal Year**	**Amount**	**Percentage of Levy**	**Collections in Subsequent Years**	**Amount**	**Percentage of Levy**
2019	$ 4,529,395	$ 647,269	$ 5,176,664	$ 5,046,122	97.5%	n/a	5,046,122	97.5%
2018	4,452,411	636,268	5,088,679	4,968,809	97.6%	65,021	5,033,830	98.9%
2017	4,415,984	631,053	5,047,037	4,948,035	98.0%	100,314	5,048,349	100.0%
2016	4,411,948	313,078	4,725,026	4,644,586	98.3%	66,741	4,711,327	99.7%
2015	4,360,781	309,449	4,670,230	4,554,455	97.5%	145,681	4,700,136	100.6%
2014	4,375,112	310,466	4,685,578	4,564,907	97.4%	117,857	4,682,764	99.9%
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%

Source: DOF analysis of borough data.

BOROUGH OF CARLISLE

DEBT CAPACITY INFORMATION
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Schedule 9

	Governmental Activities		Business-Type Activities				
Fiscal Year	General Obligation Bonds	General Obligation Notes	General Obligation Bonds	General Obligation Notes	Total Primary Government	Percentage of Personal Income	Per Capita
2019	$ 6,049,683	$ 2,442,869	$ 18,499,431	$ 8,730,346	$ 35,722,329	5.68%	1,869
2018	6,419,262	1,619,438	19,350,327	9,876,700	37,265,727	6.19%	1,950
2017	6,874,739	549,351	20,375,325	10,685,650	38,485,065	7.39%	2,024
2016	-	5,596,538	-	19,407,966	25,004,504	4.81%	1,320
2015	714,893	4,056,956	7,359,460	8,644,615	20,775,924	4.13%	1,098
2014	787,277	5,028,220	8,104,914	8,063,510	21,983,921	4.36%	1,162
2013	856,138	4,411,248	8,813,890	7,331,170	21,412,446	4.43%	1,139
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%	969
2010	685,301	4,930,367	5,285,727	8,248,466	19,149,861	4.05%	1,025

Source: DOF analysis of data.

BOROUGH OF CARLISLE

DEBT CAPACITY INFORMATION
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Schedule 10

Fiscal Year	General Obligation Bonds	General Obligation Notes	Total	Percentage of Actual Taxable Value [(a)] of Property	Per Capita
2019	$ 24,549,114	$ 11,173,215	$ 35,722,329	2.41%	1,869
2018	25,769,589	11,496,138	37,265,727	2.53%	1,950
2017	27,250,064	11,235,001	38,485,065	2.66%	2,024
2016	-	25,004,504	25,004,504	1.73%	1,320
2015	8,074,353	12,701,571	20,775,924	1.45%	1,098
2014	8,892,191	13,091,730	21,983,921	1.54%	1,162
2013	9,670,028	11,742,418	21,412,446	1.49%	1,139
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%	969
2010	5,971,028	13,178,833	19,149,861	1.64%	1,025

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

Source: DOF analysis of data.

BOROUGH OF CARLISLE

DEBT CAPACITY INFORMATION
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

Schedule 11

Jurisdiction	Total Debt Outstanding	Percentage Applicable to the Borough[(a)]	Amount Applicable to the Borough
Direct			
Borough of Carlisle - Governmental activities debt	$ 8,492,552	100.0%	$ 8,492,552
Overlapping			
Carlisle Area School District	49,220,000	61.4%	30,221,080
Cumberland County	27,420,000	8.1%	2,221,020
Total Overlapping Debt	76,640,000		32,442,100
Total	$ 85,132,552		$ 40,934,652

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

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

BOROUGH OF CARLISLE

DEBT CAPACITY INFORMATION
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Schedule 12

Legal Debt Margin Calculation for Fiscal Year 2019

Borrowing Base Revenues:	
2017	$23,651,953
2018	24,495,254
2019	27,786,657
	$75,933,864
Average Borrowing Base Revenue	$25,311,288
Debt Limit Percentage	250.0%
Debt Limit	$63,278,220
Less: Total Amount of Debt Applicable to Debt Limit	30,725,329
Legal Debt Margin	$32,552,891

	Fiscal Year				
	2019	**2018**	**2017**	**2016**	**2015**
Debt Limit	$63,278,220	$58,615,065	$55,992,161	$53,520,993	$51,934,423
Total Amount of Debt Applicable to Debt Limit	30,725,329	29,878,139	30,896,001	24,948,728	20,530,809
Legal Debt Margin	$32,552,891	$28,736,926	$25,096,160	$28,572,265	$31,403,614
Total Amount of Debt Applicable to Debt Limit as a percentage of debt limit	48.56%	50.97%	55.18%	46.61%	39.53%

Source: DOF analysis of data.

BOROUGH OF CARLISLE

DEMOGRAPHIC AND ECONOMIC INFORMATION
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

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]
2019	19,116	$ 628,706,124	$ 32,889	5,247	33	0.63%	3.70%
2018	19,113	601,600,788	31,476	5,179	32	0.62%	3.20%
2017	19,014	520,907,544	27,396	5,106	33	0.65%	4.20%
2016	18,945	519,775,020	27,436	5,101	34	0.67%	4.20%
2015	18,916	503,657,416	26,626	5,175	29	0.56%	4.20%
2014	18,916	503,657,416	25,690	5,080	33	0.65%	4.10%
2013	18,800	482,972,000	25,690	5,099	25	0.49%	6.50%
2012	18,800	482,972,000	25,324	4,852	42	0.87%	7.20%
2011	18,682	473,102,968	25,288	4,802	26	0.54%	7.20%
2010	18,682	472,430,416	25,288	4,782	32	0.67%	7.70%

[a] Census Bureau-American Community Survey.

[b] Carlisle Area School District.

[c] PA Department of Labor and Industry.

Source: DOF analysis of data.

BOROUGH OF CARLISLE

DEMOGRAPHIC AND ECONOMIC INFORMATION
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Schedule 14

	2019			2010		
Employer	**Employees**	**Rank**	**Percentage of Total Borough Employment**	**Employees**	**Rank**	**Percentage of Total Borough Employment**
Dickinson College	2,209	1	6.7%	3,282	1	11.9%
United Parcel Service Inc	1,688	2	5.1%			
HGSS Inc	1,646	3	5.0%			
Giant Food Stores LLC	1,173	4	3.6%	2,260	2	8.2%
Staffing Solution Southeast	1,031	5	3.1%			
Elwood Staffing Services Inc.	942	6	2.9%			
Ross Dress For Less Inc.	924	7	2.8%	819	6	3.0%
Carlisle Construction Material	864	8	2.6%	576	10	2.1%
Kelly Servies USA LLC	759	9	2.3%			
Cumberland Courty House	735	10	2.2%	868	5	3.2%
Carlisle Area School District				1,242	3	4.5%
Manpower International				1,172	4	4.3%
NHS Human Services				763	7	2.8%
Levin Enter				738	8	2.7%
Randstand Employment				658	9	2.4%
	11,971		36.4%	12,378		44.9%
Total Borough Employment	32,907			27,543		

Source: DOF analysis of Cumberland Couny Tax Bureau data.

BOROUGH OF CARLISLE

OPERATING INFORMATION
FULL-TIME EQUIVALENT BOROUGH EMPLOYEES BY FUNCTION/PROGRAM
2015-2019

Schedule 15

	2019	2018	2017	2016	2015
Function/program					
General Government					
Borough Manager's Office	3.00	4.00	4.00	4.00	3.00
Department of Finance	5.00	6.50	6.50	6.50	5.00
Tax Collection	1.00	1.00	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	36.00	34.50	35.00	35.00	35.00
Fire Department	0.50	0.50	0.50	0.50	1.00
Public Works					
Administration & Engineering Division	4.00	4.00	4.00	4.00	5.00
Operations Division	9.00	23.00	23.00	23.00	8.00
Planning & Codes Division	4.00	5.00	5.00	5.00	4.00
Parks and Recreation	14.00	8.50	8.50	8.50	8.50
Water	14.00	8.00	8.00	9.00	15.00
Sewer	20.50	18.00	18.00	15.00	25.00
Stormwater	4.00	0.00	0.00	0.00	0.00
Parking	4.00	3.50	3.50	3.50	3.50
Total Employment	**120.00**	**117.50**	**117.00**	**115.00**	**114.00**

Source: DOF analysis of data.

BOROUGH OF CARLISLE

OPERATING INFORMATION
OPERATING INDICATORS BY FUNCTION/PROGRAM
2015-2019

Schedule 16

	2019	2018	2017	2016	2015
Function/program					
General Government					
Real estate tax certifications	734	533	782	702	713
Public Safety					
Arrests	1,249	1,158	1,100	1,351	1,665
Parking violations	2,606	5,300	6,863	5,636	13,053
Traffic violations	1,457	2,580	1,610	1,962	2,312
Calls for service	22,493	22,230	24,103	21,487	25,319
Police vehicles	19	19	19	19	
Fire responses	510	528	456	534	597
Building-related permits issued	999	1,082	1,254	910	1,031
Public Services					
Miles of streets resurfaced	2.40	2.49	2.40	1.56	1.00
Parks and Recreation					
Community pool attendance	19,752	16,941	17,316	20,017	19,770
Number of seasonal programs	168	147	160	224	170
Water					
New connections	8	7	17	9	4
Water main breaks	32	23	13	21	20
Consumption (mgd)	2.25	2.48	2.34	2.69	2.92
Sewer					
Sewage treatment (mgd)	4.10	4.32	2.58	2.96	3.22
Treatment capacity (in gallons)	7	7	7	7	7
Parking					
Average daily parking meter revenue	694	725	700	673	660

Source: DOF compilation of data.

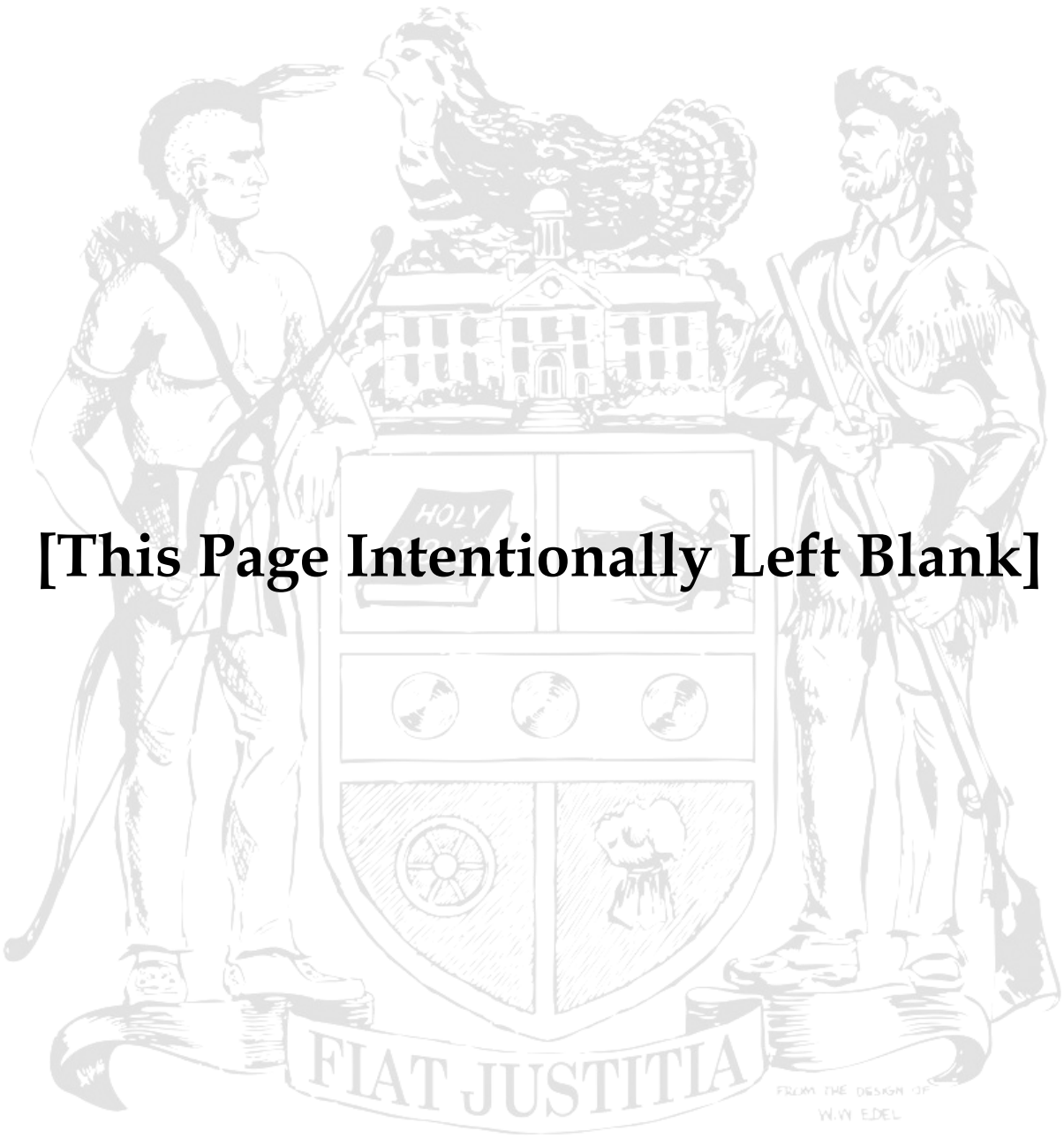
BOROUGH OF CARLISLE

OPERATING INFORMATION
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
2015-2019

Schedule 17

	2019	2018	2017	2016	2015
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	42	43	43	43	43
Parks and Recreation					
Number of parks	17	17	17	17	17
Acreage of park land	163	163	163	163	163
Number of community centers	1	1	1	1	1
Water					
Water mains (in miles)	77.2	77.2	77.2	77.2	77.2
Fire hydrants	564	564	564	564	564
Storage capacity (in million gallons)	5.9	5.9	5.8	5.8	5.8
Sewer					
Sanitary sewers (in miles)	69.5	69.5	69.5	69.5	69.5
Storm sewers (in miles)	28.5	28.5	28.5	28.5	28.5
Treatment capacity (in gallons)	7.0	7.0	7.0	7.0	7.0
Parking					
Number of parking lots	7	6	6	6	6
Number of street parking metered spaces	669	664	664	664	664
Number of off-street parking metered spc	114	132	132	132	132
Number of parking garages	1	1	1	1	1

Source: DOF compilation of data



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Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
01	**GENERAL FUND**					
GENERAL FUND REVENUE						
000	**Real Property Taxes**					
01-000-30110-00000	REAL ESTATE TAX CURRENT	(4,279,906)	(4,343,384)	(4,407,004)	(4,410,787)	(4,410,787)
01-000-30120-00000	REAL ESTATE TAX PRIOR	-	(1,427)	-	-	-
01-000-30140-00000	REAL ESTATE TAX DELINQUENT	(126,604)	(114,771)	(126,900)	(127,349)	(127,349)
01-000-30170-00000	REAL ESTATE TAX - FIRE TAX	(611,568)	(619,260)	(629,777)	(630,318)	(630,318)
01-000-30190-00000	FIRE TAX DELINQUENT	(13,799)	(16,357)	(8,500)	(15,624)	(15,624)
	Total Real Property Taxes	**(5,031,876)**	**(5,095,199)**	**(5,172,181)**	**(5,184,078)**	**(5,184,078)**
000	**Other Local Taxes**					
01-000-31010-00000	REAL ESTATE TRANSFER TAX	(415,258)	(377,589)	(360,000)	(360,000)	(360,000)
01-000-31021-00000	EARNED INCOME TAX CURRENT	(1,722,049)	(1,864,454)	(1,600,000)	(1,772,000)	(1,772,000)
01-000-31022-00000	EARNED INCOME TAX PRIOR	(253,518)	(303,124)	(400,000)	(300,000)	(300,000)
01-000-31051-00000	LOCAL SERVICES TAX	(721,128)	(793,393)	(725,000)	(725,000)	(725,000)
01-000-31061-00000	ADMISSIONS TAX	(70,757)	(59,290)	(70,500)	(65,000)	(65,000)
01-000-31070-00000	AMUSEMENT TAX	(3,745)	(4,005)	(3,200)	(3,200)	(3,200)
	Total Other Local Taxes	**(3,186,455)**	**(3,401,855)**	**(3,158,700)**	**(3,225,200)**	**(3,225,200)**
000	**Licenses & Permits**					
01-000-32161-00000	TRANSIENT MERCHANTS'	(1,150)	(450)	(1,100)	(300)	(300)
01-000-32180-00000	CABLE FRANCHISE	(273,249)	(272,786)	(275,000)	(275,000)	(275,000)
01-000-32210-00000	BUILDING PERMITS	(262,000)	(212,412)	(262,000)	(153,600)	(153,600)
01-000-32215-00000	ZONING PERMIT	(6,480)	(8,150)	(6,000)	(6,000)	(6,000)
01-000-32216-00000	HARB PERMIT	-	(2,800)	-	-	-
01-000-32220-00000	PLUMBING PERMITS	(26,363)	(30,550)	(24,500)	(17,498)	(17,498)
01-000-32230-00000	PLUMBING LICENSES	(4,425)	(5,300)	(4,500)	-	-
01-000-32250-00000	SIGN PERMITS	(870)	(1,700)	(800)	(800)	(800)
01-000-32260-00000	SEWER PERMITS	(600)	(1,000)	(1,000)	(1,000)	(1,000)
01-000-32270-00000	ELECTRICAL PERMITS	(79,399)	(38,106)	(61,900)	(23,003)	(23,003)
01-000-32280-00000	STREET OCCUPANCY PERMITS	(6,640)	(10,975)	(7,000)	(7,000)	(7,000)
01-000-32281-00000	CURB & SIDEWALK PERMITS	(3,364)	(12,886)	(6,000)	(5,000)	(5,000)
	Total Licenses & Permits	**(664,540)**	**(597,115)**	**(649,800)**	**(489,201)**	**(489,201)**
000	**Fines & Forfeits**					
01-000-32282-00000	STREET VACATION FEES	(350)	-	(350)	(350)	(350)
01-000-32283-00000	CHICKEN PERMITS	(200)	(100)	(200)	(200)	(200)
01-000-32284-00000	RENTAL HOUSING INSPECTION PRGRM	-	(150)	(68,455)	(65,342)	(65,342)
01-000-33130-00000	OVERTIME PARKING	-	-	-	-	-
01-000-33140-00000	PARKING VIOLATIONS	(15,994)	(10,740)	(10,000)	(10,000)	(10,000)
01-000-33150-00000	DISTRICT JUSTICE FINES	(62,637)	(60,665)	(65,000)	(60,000)	(60,000)
01-000-33160-00000	FINES - STATE OF PA	(4,445)	(8,803)	(8,500)	(8,500)	(8,500)
01-000-33170-00000	FINE - PROPERTY INSPECTION	-	(50)	-	-	-
01-000-33190-00000	FINES - MISCELLANEOUS	(22,304)	(36,378)	(25,000)	(25,000)	(25,000)
	Total Fines & Forfeits	**(105,930)**	**(116,886)**	**(177,505)**	**(169,392)**	**(169,392)**
000	**Interest & Rents**					
01-000-34110-00000	INTEREST INCOME-SAVINGS	(41,181)	(73,936)	(35,000)	(35,000)	(35,000)
01-000-34120-00000	INTEREST-CEMETERY TRUST	(4,690)	(3,463)	(2,500)	(2,500)	(2,500)
01-000-34140-00000	INTEREST INCOME - PLGIT	(50,930)	(67,060)	(50,000)	(50,000)	(50,000)
01-000-34141-00000	INTEREST - INVESTMENT	(10,846)	(13,451)	(10,000)	(10,000)	(10,000)
01-000-34142-00000	INTEREST - SHAFFER PARK	-	-	-	-	-
01-000-34143-00000	INTEREST - LLEBG	(48)	(40)	-	-	-
01-000-34144-00000	BOC 300TH CELEBRATION	(14)	(11)	-	-	-
01-000-34148-00000	INTEREST - OTHER	-	-	-	-	-
01-000-34210-00000	COMMUNITY CENTER RENTAL	(50,627)	(61,756)	(50,000)	(55,000)	(55,000)
01-000-34211-00000	BOROUGH HALL RENTAL	-	(10)	-	-	-

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
01-000-34220-00000	BUILDING & GROUND RENTAL	(17,350)	(20,076)	(12,000)	(12,000)	(12,000)
01-000-34221-00000	LETORT RESERVATIONS	(4,303)	(5,303)	(5,300)	(5,300)	(5,300)
	Total Interest & Rents	**(179,989)**	**(245,105)**	**(164,800)**	**(169,800)**	**(169,800)**
000	**Intergovernmental**					
01-000-35501-00000	PUBLIC UTILITY TAX	(8,339)	(7,559)	(8,500)	(8,500)	(8,500)
01-000-35508-00000	STATE BEVERAGE TAX	(6,000)	(5,650)	(5,600)	(5,600)	(5,600)
01-000-35512-00000	STATE PENSION ALLOCATION	(651,130)	(702,758)	(702,757)	(686,501)	(686,501)
01-000-35513-00000	FOREIGN FIRE INSURANCE	(98,375)	(106,582)	(104,000)	(107,570)	(107,570)
01-000-35702-00000	CROSSING GUARD REIMBRSMNT	-	-	-	-	-
01-000-35703-00000	GRANT REVENUE	(380)	(20,087)	-	-	-
01-000-35704-00000	CAPITAL GRANTS	-	-	-	-	-
01-000-35704-00002	GRANT REVENUE - FEDERAL	-	(990)	-	-	-
01-000-35706-00000	TIF REIMBURSEMENT	-	-	-	-	-
01-000-35710-00000	GRANT -BUCKLE UP PA	(15,680)	(14,814)	(16,000)	(16,000)	(16,000)
	Total Intergovernmental	**(779,905)**	**(858,440)**	**(836,857)**	**(824,171)**	**(824,171)**
000	**Charges for Services**					
01-000-36130-00000	LAND DEVELOPMENT FEES	(7,816)	(10,792)	(10,000)	(10,000)	(10,000)
01-000-36134-00000	ZONING APPEAL FEE	(3,500)	(3,000)	(2,700)	(3,000)	(3,000)
01-000-36150-00000	MISCELLANEOUS SALES	(535)	(731)	(400)	(400)	(400)
01-000-36210-00000	MISC SALES POLICE	(3,372)	(7,549)	(4,000)	(4,000)	(4,000)
01-000-36310-00000	CURB/SIDEWALK REIMB	(32,950)	(4,680)	(3,000)	(15,000)	(15,000)
01-000-36322-00000	PARKING PERMITS	(1,589)	(3,270)	(1,500)	(1,500)	(1,500)
01-000-36430-00000	TRASH BAGS - OFFICE	-	-	-	-	-
01-000-36720-00000	SWIMMING POOL FEES	(76,397)	(87,891)	(81,900)	(81,900)	(81,900)
01-000-36730-00000	RECREATION PROGRAM FEE	(137,991)	(142,115)	(123,000)	(123,000)	(123,000)
01-000-36730-00527	WOMANS VOLLEYBALL	15	-	-	-	-
01-000-36731-00000	MISC RECREATION RECEIPTS	(5,390)	(3,037)	(6,500)	(6,500)	(6,500)
01-000-36735-00000	POOL SPONSORSHIPS	(5,100)	(3,750)	(4,000)	(4,000)	(4,000)
01-000-36740-00000	POOL CONCESSIONS	(19,756)	(24,829)	(20,700)	(1,000)	(1,000)
	Total Charges for Services	**(294,381)**	**(291,644)**	**(257,700)**	**(250,300)**	**(250,300)**
000	**Other Revenue**					
01-000-38010-00000	MISCELLANEOUS REVENUES	(23,003)	(16,717)	(15,000)	(15,000)	(15,000)
01-000-38012-00000	NET APPR. (DEPR) IN MV	(734)	(5,725)	-	-	-
01-000-38014-00000	OVERAGES/SHORTAGES	(267)	(142)	-	-	-
01-000-38014-00TAX	OVERAGES/SHORTAGES - TAX	-	(73)	-	-	-
01-000-38015-00000	TAX CERTIFICATION FEES	(24,354)	(23,478)	(23,000)	(23,000)	(23,000)
01-000-38158-00000	TERM LIFE COPAY	(8,219)	(7,421)	(7,000)	(7,000)	(7,000)
01-000-38196-00000	HEALTH INSURANCE CO-PAY	(38,833)	(45,775)	(52,695)	(70,319)	(70,319)
01-000-38710-00000	PRIVATE CONTRIBUTIONS	(16,935)	(23,005)	(24,600)	(20,000)	(20,000)
01-000-38710-STARS	PRIVATE CONTRIBUTIONS - STARS	(9,750)	(10,800)	(25,000)	(25,000)	(25,000)
01-000-38720-00000	PAYMENTS IN LIEU OF TAXES	(110,589)	(91,868)	(100,000)	(100,000)	(100,000)
01-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(245,649)	(69,622)	(33,238)	(75,600)	(75,600)
01-000-39110-00000	SALE OF PROPERTY	(88,903)	(45,689)	(15,000)	(15,000)	(15,000)
01-000-39111-00000	DONATED SERVICES	-	-	-	-	-
01-000-39120-00000	REIMBURSEMENTS	(82,213)	(185,260)	(150,000)	(150,000)	(150,000)
01-000-39121-00000	REIMBURSEMENTS-LIENS	-	-	-	-	-
01-000-39136-00000	REIMBURSEMENTS-TAX COLLECTI	(43,027)	(43,694)	(50,000)	(43,000)	(43,000)
01-000-39140-00000	BAD CHECK CHARGES	(75)	(25)	-	-	-
	Total Other Revenue	**(692,551)**	**(569,293)**	**(495,533)**	**(543,919)**	**(543,919)**
000	**Transfers In**					
01-000-39205-00000	TRANSFER FROM CDBG FUND	(71,548)	(71,718)	(107,850)	(107,850)	(107,850)
01-000-39206-00000	TRANSFER FROM WATER FUND	(985,892)	(855,612)	(581,337)	(574,230)	(574,230)
01-000-39207-00000	TRANSFER FROM STORMWATER FUND	-	(191,696)	(560,560)	(564,823)	(564,823)
01-000-39208-00000	TRANSFER FROM SEWER FUND	(874,394)	(765,612)	(538,137)	(542,230)	(542,230)
01-000-39230-00000	TRANSFER FROM REC FEES	-	-	-	-	-
01-000-39232-00000	TRANSFER FROM PARKING FND	(26,743)	(48,449)	(47,422)	(47,593)	(47,593)

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
01-000-39233-00000	TRANSFER FROM SOLID WASTE FUND	(26,743)	(23,449)	(22,422)	(22,593)	(22,593)
01-000-39234-00000	TRANSFER FROM ASSET FORFEITURE	-	-	-	-	-
	Total Transfers In	**(1,985,320)**	**(1,956,536)**	**(1,857,728)**	**(1,859,319)**	**(1,859,319)**
000	**Other Sources**					
01-000-39310-00000	PROCEEDS OF BOND ISSUE	-	-	-	-	-
01-000-39990-00000	FUND BALANCE	-	-	(581,020)	(630,113)	(630,113)
01-394-47300-00000	PREMIUM	-	-	-	-	-
	Total Other Sources	**-**	**-**	**(581,020)**	**(630,113)**	**(630,113)**
TOTAL GENERAL FUND REVENUE:		**(12,920,947)**	**(13,132,071)**	**(13,351,824)**	**(13,345,493)**	**(13,345,493)**
GENERAL FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
400	**Borough Council**					
01-400-00110-00000	SALARIES - ELECTED	34,091	35,598	34,092	34,309	34,309
01-400-00192-00000	FICA/MEDICARE	2,607	2,723	3,000	3,000	3,000
	Salaries, Wages, & Benefits	*36,699*	*38,321*	*37,092*	*37,309*	*37,309*
01-400-00210-00000	OFFICE SUPPLIES	94	2,103	500	500	500
01-400-00215-00000	POSTAGE	3,457	3,661	4,400	4,400	4,400
01-400-00220-00000	OPERATING SUPPLIES	1,599	1,656	1,900	1,900	1,900
01-400-00312-00000	MGMT CONSULTING SERVICES	46,368	40,808	60,500	27,500	27,500
01-400-00312-STARS	MANAGEMENT CONSULTING SERVICES	5,481	10,500	25,000	25,000	25,000
01-400-00331-00000	TRAVEL EXPENSES	475	2,321	4,300	4,300	4,300
01-400-00341-00000	ADVERTISING	7,309	6,783	6,700	6,700	6,700
01-400-00342-00000	PRINTING	8,240	8,886	8,900	9,350	9,350
01-400-00394-00000	OTHER SERVICE FEES	10	-	-	-	-
01-400-00420-00000	DUES & SUBSCRIPTIONS	11,571	13,053	12,816	13,566	13,566
01-400-00461-00000	TRAINING	335	1,022	2,600	2,600	2,600
	Supplies, Services & Utilities	*84,936*	*90,793*	*127,616*	*95,816*	*95,816*
400	**Total Borough Council**	**121,634**	**129,115**	**164,708**	**133,125**	**133,125**
401	**Manager's Office**					
01-401-00130-00000	SALARIES--FULL TIME	321,061	347,932	319,072	354,405	354,405
01-401-00158-00000	GROUP LIFE INSURANCE	411	359	380	411	411
01-401-00159-00000	GROUP DISABILITY INS	2,617	2,180	2,688	2,689	2,689
01-401-00167-00000	WELLNESS	676	359	800	800	800
01-401-00177-00000	EXCESS SICK LEAVE PAYMENTS	6,107	1,268	1,331	1,331	1,331
01-401-00180-00000	SALARIES - OVERTIME	2,075	4,070	2,200	2,200	2,200
01-401-00192-00000	FICA/MEDICARE	24,513	26,122	24,659	26,972	26,972
01-401-00196-00000	GROUP HOSPITAL INSURANCE	50,181	57,651	68,828	21,926	21,926
01-401-00198-00000	GROUP DENTAL INSURANCE	2,346	2,124	2,247	2,247	2,247
01-401-00199-00000	GROUP VISION INSURANCE	270	277	360	360	360
	Salaries, Wages, & Benefits	*410,257*	*442,344*	*422,565*	*413,341*	*413,341*
01-401-00210-00000	OFFICE SUPPLIES	429	282	600	600	600
01-401-00215-00000	POSTAGE	192	405	600	600	600
01-401-00220-00000	OPERATING SUPPLIES	740	3,026	1,000	1,000	1,000
01-401-00231-00000	VEHICLE FUEL & OIL	179	137	250	200	200
01-401-00249-00000	VEHICLE SUPPLIES	-	-	-	-	-
01-401-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	800	800	800
01-401-00312-00000	MGMT CONSULTING SERVICES	-	-	-	30,000	30,000
01-401-00318-00000	COMPUTER SERVICES	1,081	883	2,000	2,000	2,000
01-401-00321-00000	TELEPHONE	3,535	2,954	3,900	3,900	3,900
01-401-00331-00000	TRAVEL EXPENSES	3,324	2,005	2,376	2,339	2,339
01-401-00341-00000	ADVERTISING	-	-	-	-	-
01-401-00343-00000	PHOTOCOPY	366	518	600	600	600
01-401-00372-00000	MAINTENANCE - VEHICLES	47	-	250	250	250

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
01-401-00374-00000	MAINTENANCE-EQUIPMENT	-	-	250	250	250
01-401-00394-00000	OTHER SERVICE FEES	-	333	-	-	-
01-401-00420-00000	DUES & SUBSCRIPTIONS	3,142	3,414	2,005	3,764	3,764
01-401-00461-00000	TRAINING	3,114	983	2,740	5,540	5,540
	Supplies, Services & Utilities	*16,149*	*14,940*	*17,371*	*51,843*	*51,843*
401	**Total Manager's Office**	**426,406**	**457,283**	**439,936**	**465,184**	**465,184**
404	**Legal**					
01-404-00130-00000	SALARIES-FULLTIME	34,638	-	-	-	-
01-404-00192-00000	FICA/MEDICARE	8,128	-	-	-	-
01-404-00314-00000	LEGAL SERVICES	136,268	110,507	135,000	135,000	135,000
	Supplies, Services & Utilities	*179,034*	*110,507*	*135,000*	*135,000*	*135,000*
404	**Total Legal**	**179,034**	**110,507**	**135,000**	**135,000**	**135,000**
406	**Personnel**					
01-406-00130-00000	SALARIES--FULL TIME	78,174	80,356	82,114	83,884	83,884
01-406-00158-00000	GROUP LIFE INSURANCE	70	70	95	103	103
01-406-00159-00000	GROUP DISABILITY INS	724	748	672	672	672
01-406-00167-00000	WELLNESS	200	200	200	200	200
01-406-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,872	1,519	2,950	2,950	2,950
01-406-00192-00000	FICA/MEDICARE	6,309	6,406	6,282	6,418	6,418
01-406-00196-00000	GROUP HOSPITAL INSURANCE	15,799	17,449	18,187	19,533	19,533
01-406-00198-00000	GROUP DENTAL INSURANCE	891	891	850	849	849
01-406-00199-00000	GROUP VISION INSURANCE	90	101	90	90	90
	Salaries, Wages, & Benefits	*105,128*	*107,738*	*111,440*	*114,699*	*114,699*
01-406-00210-00000	OFFICE SUPPLIES	-	-	500	500	500
01-406-00220-00000	OPERATING SUPPLIES	10,626	11,652	13,000	13,000	13,000
01-406-00221-00000	DRUG TESTING	680	341	850	850	850
01-406-00312-00000	MGMT CONSULTING SERVICES	599	1,417	-	-	-
01-406-00321-00000	TELEPHONE	69	72	100	100	100
01-406-00331-00000	TRAVEL EXPENSES	221	-	250	250	250
01-406-00343-00000	PHOTOCOPY	16	42	100	100	100
01-406-00394-00000	OTHER SERVICE FEES	3,276	-	-	-	-
01-406-00420-00000	DUES & SUBSCRIPTIONS	317	314	400	400	400
01-406-00461-00000	TRAINING	568	-	3,000	20,000	20,000
	Supplies, Services & Utilities	*16,370*	*13,838*	*18,200*	*35,200*	*35,200*
406	**Total Personnel**	**121,498**	**121,577**	**129,640**	**149,899**	**149,899**
407	**Information Technology**					
01-407-00220-00000	OPERATING SUPPLIES	2,086	2,605	5,000	5,000	5,000
01-407-00260-00000	SMALL TOOLS & EQUIPMENT	28,240	54,586	25,000	8,000	8,000
01-407-00312-00000	MANAGEMENT CONSULTING FEES	85,200	85,830	87,720	87,720	87,720
01-407-00318-00000	COMPUTER SERVICES	105,009	84,454	122,405	136,985	136,985
01-407-00321-00000	TELEPHONE	56	72	100	100	100
01-407-00374-00000	MAINTENANCE - EQUIPMENT	11,564	8,410	15,000	3,000	3,000
01-407-00453-00000	WEBSITE DEVELOPMENT	-	22,700	7,000	-	-
01-407-00461-00000	TRAINING	-	-	-	7,500	7,500
	Supplies, Services & Utilities	*232,154*	*258,657*	*262,225*	*248,305*	*248,305*
01-407-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	-
	Capital Expenditures	-	-	-	-	-
407	**Total Information Technology**	**232,154**	**258,657**	**262,225**	**248,305**	**248,305**
467	**Outside Agencies**					

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
01-461-00540-00000	CONTRIBUTION TO NON-GOVT	427	5,800	5,800	4,200	4,200
01-466-00540-00001	NEIGHBORHOOD ASSOCIATION GRANT	-	-	1,000	-	-
01-467-00540-00000	CONTRIBUTIONS TO NON-GOVT.	5,800	-	-	-	-
	Supplies, Services & Utilities	*6,227*	*5,800*	*6,800*	*4,200*	*4,200*
467	**Total Outside Agencies**	**6,227**	**5,800**	**6,800**	**4,200**	**4,200**
486	**Property & Casualty Insurance**					
01-486-00351-00000	DIRECT PROPERTY	19,063	20,447	19,450	21,414	21,414
01-486-00352-00000	COMP GEN LIABILITY	28,937	27,634	30,000	32,106	32,106
01-486-00353-00000	AUTOMOBILE LIABILITY	16,323	21,924	25,400	24,535	24,535
01-486-00354-00000	PUBLIC OFFICIALS' LIAB	15,300	15,149	16,000	16,129	16,129
01-486-00355-00000	LAW ENFORCEMENT LIAB	-	-	18,000	18,540	18,540
01-486-00356-00000	FIDUCIARY RESPONSIBILITY	3,459	3,459	-	-	-
01-486-00357-00000	TREASURER'S BOND	1,194	1,194	5,065	5,217	5,217
01-486-00358-00000	CRIME INSURANCE	-	-	1,115	1,149	1,149
	Supplies, Services & Utilities	*84,276*	*89,806*	*115,030*	*119,090*	*119,090*
486	**Total Insurance Premiums**	**84,276**	**89,806**	**115,030**	**119,090**	**119,090**
TOTAL DEPARTMENT OF ADMINISTRATION:		**1,171,230**	**1,172,745**	**1,253,339**	**1,254,803**	**1,254,803**
GENERAL FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Finance Operations**					
01-402-00115-00000	SALARIES - PART TIME	11,789	15,197	17,000	17,022	***17,022***
01-402-00130-00000	SALARIES--FULL TIME	250,044	232,903	248,522	257,578	257,578
01-402-00130-00403	SALARIES - FULL TIME	-	-	-	-	-
01-402-00158-00000	GROUP LIFE INSURANCE	403	372	380	411	411
01-402-00159-00000	GROUP DISABILITY INS	2,402	2,062	2,688	2,689	2,689
01-402-00167-00000	WELLNESS	425	26	1,000	800	800
01-402-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,746	396	745	745	745
01-402-00180-00000	SALARIES--OVER TIME	883	1,443	550	1,000	1,000
01-402-00192-00000	FICA/MEDICARE	20,474	19,101	20,363	21,066	21,066
01-402-00194-00000	UNEMPLOYMENT COMPENSATION	-	6,072	-	-	-
01-402-00196-00000	GROUP HOSPITAL INSURANCE	45,516	66,590	88,410	82,414	82,414
01-402-00198-00000	GROUP DENTAL INSURANCE	3,337	3,006	2,823	2,822	2,822
01-402-00199-00000	GROUP VISION INSURANCE	470	571	360	360	360
	Salaries, Wages, & Benefits	*337,488*	*347,739*	*382,841*	*386,907*	*386,907*
01-402-00210-00000	OFFICE SUPPLIES	857	808	700	800	800
01-402-00215-00000	POSTAGE	2,095	2,835	3,250	3,250	3,250
01-402-00220-00000	OPERATING SUPPLIES	2,294	2,061	2,000	2,000	2,000
01-402-00260-00000	SMALL TOOLS & EQUIPMENT	177	-	2,150	2,150	2,150
01-402-00311-00000	AUDITING SERVICES	36,077	38,724	34,500	35,100	35,100
01-402-00312-00000	MGMT CONSULTING SERVICES	765	790	790	850	850
01-402-00318-00000	COMPUTER SERVICES	-	-	500	-	-
01-402-00321-00000	TELEPHONE	1,481	1,424	1,750	1,750	1,750
01-402-00331-00000	TRAVEL EXPENSES	-	1,973	3,325	3,325	3,325
01-402-00341-00000	ADVERTISING	1,349	3,533	4,000	4,000	4,000
01-402-00342-00000	PRINTING	148	-	900	500	500
01-402-00343-00000	PHOTOCOPY	492	834	500	850	850
01-402-00374-00000	MAINTENANCE-EQUIPMENT	7,055	6,335	3,672	4,672	4,672
01-402-00394-00000	OTHER SERVICE FEES	44,043	91,194	57,500	57,000	57,000
01-402-00420-00000	DUES & SUBSCRIPTIONS	849	2,014	1,500	1,472	1,472
01-402-00450-00000	BAD DEBTS EXPENSE	-	-	-	-	-
01-402-00461-00000	TRAINING	649	775	3,600	3,600	3,600
	Supplies, Services & Utilities	*98,331*	*153,301*	*120,637*	*121,319*	*121,319*
402	**Total Finance Operations**	**435,818**	**501,040**	**503,478**	**508,226**	**508,226**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
403	**Tax Collection**					
01-403-00116-00000	TAX COMMISSIONS	63,944	74,488	62,000	65,000	65,000
01-403-00130-00000	SALARIES-FULL TIME	35,160	38,622	39,305	43,890	43,890
01-403-00158-00000	GROUP LIFE INSURANCE	62	80	95	103	103
01-403-00159-00000	GROUP DISABILITY INS	279	360	672	672	672
01-403-00167-00000	WELLNESS PROGRAM	-	200	200	200	200
01-403-00177-00000	EXCESS SICK LEAVE PAYMENTS	800	1,421	822	1,420	1,420
01-403-00180-00000	SALARIES-OVERTIME	221	167	500	250	250
01-403-00192-00000	FICA/MEDICARE	2,731	3,036	3,007	3,358	3,358
01-403-00196-00000	GROUP HOSPITAL INSURANCE	12,604	9,720	10,353	10,963	10,963
01-403-00198-00000	GROUP DENTAL INSURANCE	637	282	275	274	274
01-403-00199-00000	GROUP VISION INSURANCE	23	-	90	90	90
	Salaries, Wages, & Benefits	*116,461*	*128,376*	*117,319*	*126,220*	*126,220*
01-403-00210-00000	OFFICE SUPPLIES	26	-	50	50	50
01-403-00215-00000	POSTAGE	529	327	750	750	750
01-403-00220-00000	OPERATING SUPPLIES	52	-	50	50	50
01-403-00312-00000	MGMT CONSULTING SERVICES	1,505	1,634	2,100	2,100	2,100
01-403-00318-00000	COMPUTER SERVICES	3,397	560	1,000	720	720
01-403-00331-00000	TRAVEL EXPENSES	20	259	800	800	800
01-403-00350-00000	INSURANCE & BONDING	677	763	1,800	1,950	1,950
01-403-00394-00000	OTHER SERVICE FEES	288	7,331	-	-	-
01-403-00420-00000	DUES & SUBSCRIPTIONS	30	60	60	90	90
01-403-00461-00000	TRAINING	192	320	320	320	320
	Supplies, Services & Utilities	*6,715*	*11,254*	*6,930*	*6,830*	*6,830*
403	**Total Tax Collection**	**123,176**	**139,629**	**124,249**	**133,050**	**133,050**
472	**Debt Service**					
01-471-47120-00000	DEBT SERVICE PRINCIPAL	375,979	328,259	500,390	569,563	569,563
01-472-47220-00000	DEBT SERVICE INTEREST	158,439	176,790	168,314	149,664	149,664
01-472-47304-00000	PAYING AGENT FEE	-	-	-	-	-
01-472-47305-00000	NOTE ISSUE COSTS	-	-	-	-	-
01-494-47302-00000	PAYMENT TO REFUND BONDS	-	-	-	-	-
	Debt Service	*534,418*	*505,049*	*668,704*	*719,227*	*719,227*
472	**Total Debt Service**	**534,418**	**505,049**	**668,704**	**719,227**	**719,227**
488	**Unallocated Employee Benefits**					
01-487-00158-00000	GROUP LIFE INSURANCE	7,884	7,734	8,100	8,100	8,100
01-487-00196-00000	GROUP HOSPITAL INSURANCE	159	163	200	200	200
01-488-00167-00000	MISC BENEFITS	-	-	-	-	-
01-488-00193-00000	PAYROLL EXPENSE - MISC	-	9	-	-	-
01-488-00195-00000	WORKERS' COMPENSATION	215,368	175,728	205,310	184,238	184,238
01-488-00197-00000	PENSION CONTRIBUTIONS	685,284	732,334	702,757	686,501	686,501
	Salaries, Wages, & Benefits	*908,695*	*915,968*	*916,367*	*879,039*	*879,039*
488	**Total Unallocated Employee Benefits**	**908,695**	**915,968**	**916,367**	**879,039**	**879,039**
492	**Transfers Out**					
01-492-49204-00000	Transfer to DARE FUND	-	1,020	-	-	-
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	211,090	673,127	691,371	670,525	670,525
01-492-49232-00000	TRANSFER TO PARKING FUND	-	-	-	-	-
01-492-49299-00000	OPERATING TRANSFERS OUT	-	-	-	-	-
	Transfers Out	*230,501*	*674,147*	*691,371*	*670,525*	*670,525*

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
492	**Total Transfers Out**	**230,501**	**674,147**	**691,371**	**670,525**	**670,525**
TOTAL DEPARTMENT OF FINANCE:		**2,232,609**	**2,735,833**	**2,904,169**	**2,910,067**	**2,910,067**
GENERAL FUND EXPENDITURES - FIRE DEPARTMENT						
411	**Fire Department**					
01-411-00115-00000	SALARIES--PART TIME	51,055	52,379	60,000	61,500	61,500
01-411-00191-00000	UNIFORM ALLOWANCE	69	179	250	250	250
01-411-00192-00000	FICA/MEDICARE	3,861	4,007	4,500	6,187	6,187
	Salaries, Wages, & Benefits	*54,985*	*56,565*	*64,750*	*67,937*	*67,937*
01-411-00210-00000	OFFICE SUPPLIES	129	12	200	200	200
01-411-00215-00000	POSTAGE	6	3	50	50	50
01-411-00220-00000	OPERATING SUPPLIES	507	1,247	1,600	6,500	6,500
01-411-00222-00000	CHEMICALS	2,975	-	4,500	3,500	3,500
01-411-00231-00000	VEHICLE FUEL & OIL	10,571	12,633	15,000	12,000	12,000
01-411-00249-00000	VEHICLE SUPPLIES	289	307	1,500	1,500	1,500
01-411-00260-00000	SMALL TOOLS & EQUIPMENT	38,082	6,916	12,500	10,000	10,000
01-411-00311-00000	AUDITING FEES	7,438	7,770	7,500	7,500	7,500
01-411-00319-00000	FUND RAISING	-	-	-	-	-
01-411-00321-00000	TELEPHONE	114	112	150	150	150
01-411-00327-00000	RADIO MAINTENANCE	105	388	1,700	1,700	1,700
01-411-00341-00000	ADVERTISING	735	-	-	-	-
01-411-00343-00000	PHOTOCOPY	56	306	300	200	200
01-411-00372-00000	MAINTENANCE-VEHICLES	20,976	40,220	40,000	42,000	42,000
01-411-00374-00000	MAINTENANCE-EQUIPMENT	4,295	13,623	15,700	16,457	16,457
01-411-00394-00000	OTHER SERVICE FEES	11,245	14,570	17,700	9,500	9,500
01-411-00420-00000	DUES & SUBSCRIPTIONS	1,924	2,217	2,325	2,325	2,325
01-411-00461-00000	TRAINING	17,225	14,627	39,690	38,600	38,600
01-411-00535-00000	FIRE RELIEF	98,375	106,582	104,000	107,570	107,570
01-411-00540-00000	CONTRIBUTION TO NON-GOVT	664,507	671,485	767,490	765,766	765,766
	Supplies, Services & Utilities	*879,554*	*893,019*	*1,031,905*	*1,025,518*	*1,025,518*
411	**Total Fire Department**	**934,539**	**949,584**	**1,096,655**	**1,093,455**	**1,093,455**
TOTAL FIRE DEPARTMENT:		**934,539**	**949,584**	**1,096,655**	**1,093,455**	**1,093,455**
GENERAL FUND EXPENDITURES - POLICE DEPARTMENT						
41A	**Police Administration**					
01-41A-00115-00000	SALARIES--PART TIME	58,327	42,094	58,000	36,690	36,690
01-41A-00130-00000	SALARIES--FULL TIME	343,896	360,766	355,241	331,302	331,302
01-41A-00158-00000	GROUP LIFE INSURANCE	493	469	475	514	514
01-41A-00159-00000	GROUP DISABILITY INS	1,421	1,324	2,016	1,622	1,622
01-41A-00167-00000	EAP SERVICES	1,515	1,599	1,800	1,600	1,600
01-41A-00177-00000	EXCESS SICK LEAVE PAYMENTS	7,574	6,187	7,773	7,773	7,773
01-41A-00180-00000	SALARIES--OVER TIME	16,999	16,380	17,000	12,000	12,000
01-41A-00191-00000	UNIFORM ALLOWANCE	1,977	2,585	2,200	3,200	3,200
01-41A-00192-00000	FICA/MEDICARE	19,531	18,998	20,187	21,474	21,474
01-41A-00194-00000	UNEMPLOYMENT COMPENSATION	-	-	-	-	-
01-41A-00196-00000	GROUP HOSPITAL INSURANCE	119,777	131,484	103,410	84,320	84,320
01-41A-00198-00000	GROUP DENTAL INSURANCE	3,846	3,705	3,672	4,247	4,247
01-41A-00199-00000	GROUP VISION INSURANCE	383	428	450	450	450
	Salaries, Wages, & Benefits	*575,739*	*586,019*	*572,224*	*505,192*	*505,192*
01-41A-00210-00000	OFFICE SUPPLIES	2,556	4,882	7,420	4,300	4,300
01-41A-00215-00000	POSTAGE	885	1,236	700	1,000	1,000
01-41A-00220-00000	OPERATING SUPPLIES	3,450	13,938	1,900	2,500	2,500
01-41A-00226-00000	CLEANING SUPPLIES	1,533	2,555	1,600	1,600	1,600

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
01-41A-00231-00000	VEHICLE FUEL & OIL	486	620	700	300	300
01-41A-00249-00000	VEHICLE SUPPLIES	-	-	200	200	200
01-41A-00250-00000	MAINTENANCE SUPPLIES	-	207	-	-	-
01-41A-00260-00000	SMALL TOOLS & EQUIPMENT	650	12,619	3,550	1,000	1,000
01-41A-00312-00000	MGMT CONSULTING SERVICES	2,175	129	3,500	4,500	4,500
01-41A-00317-00000	PEST CONTROL SERVICES	626	776	800	800	800
01-41A-00318-00000	COMPUTER SERVICES	23,645	29,823	39,124	40,724	40,724
01-41A-00321-00000	TELEPHONE	27,636	26,388	24,000	24,600	24,600
01-41A-00327-00000	RADIO MAINTENANCE	-	-	-	-	-
01-41A-00331-00000	TRAVEL EXPENSES	1,671	1,463	3,200	5,500	5,500
01-41A-00342-00000	PRINTING	-	30	700	700	700
01-41A-00343-00000	PHOTOCOPY	406	435	1,000	1,000	1,000
01-41A-00361-00000	ELECTRICITY	21,167	17,951	18,000	20,000	20,000
01-41A-00362-00000	NATURAL GAS	14,418	8,775	13,000	13,000	13,000
01-41A-00364-00000	SEWER	829	582	1,500	1,500	1,500
01-41A-00365-00000	SOLID WASTE	1,879	1,935	2,500	2,500	2,500
01-41A-00366-00000	WATER	649	671	1,200	1,200	1,200
01-41A-00367-00000	STORMWATER FEE	-	651	2,604	2,700	2,700
01-41A-00372-00000	MAINTENANCE-VEHICLES	21	-	-	-	-
01-41A-00373-00000	MAINTENANCE-BUILDINGS	31,948	37,522	45,300	51,000	51,000
01-41A-00374-00000	MAINTENANCE-EQUIPMENT	3,982	245	3,550	4,000	4,000
01-41A-00394-00000	OTHER SERVICE FEES	-	-	-	1,500	1,500
01-41A-00420-00000	DUES & SUBSCRIPTIONS	1,926	3,674	1,825	1,825	1,825
01-41A-00421-00000	LICENSES & PERMITS	-	74	100	100	100
01-41A-00442-00000	WELLNESS	2,480	3,003	3,000	10,000	10,000
01-41A-00461-00000	TRAINING	283	2,770	2,500	2,500	2,500
01-41A-00481-00000	PHYSICALS	1,265	1,597	2,000	1,500	1,500
	Supplies, Services & Utilities	*146,565*	*174,550*	*185,473*	*202,049*	*202,049*
41A	**Total Police Administration**	**722,304**	**760,569**	**757,697**	**707,241**	**707,241**
41I	**Police Investigation**					
01-41I-00130-00000	SALARIES--FULL TIME	329,760	247,126	250,292	344,895	344,895
01-41I-00158-00000	GROUP LIFE INSURANCE	409	321	285	412	412
01-41i-00159-00000	GROUP DISABILITY INS	328	259	1,037	1,163	1,163
01-41I-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,748	3,861	7,516	3,861	3,861
01-41I-00180-00000	SALARIES--OVER TIME	40,825	27,016	35,000	40,000	40,000
01-41I-00180-00005	SALARIES - OT HOLIDAY	2,234	2,722	1,500	2,000	2,000
01-41i-00181-00000	OVERTIME - REIMBURSABLE	4,196	779	5,500	8,000	8,000
01-41I-00191-00000	UNIFORM ALLOWANCE	3,333	2,624	3,400	3,400	3,400
01-41I-00192-00000	FICA/MEDICARE	5,554	4,048	6,929	8,659	8,659
01-41I-00196-00000	GROUP HOSPITAL INSURANCE	82,576	67,117	77,108	82,468	82,468
01-41I-00198-00000	GROUP DENTAL INSURANCE	3,415	2,673	2,549	2,822	2,822
01-41I-00199-00000	GROUP VISION INSURANCE	401	353	270	360	360
	Salaries, Wages, & Benefits	*476,779*	*358,898*	*391,386*	*498,040*	*498,040*
01-41I-00220-00000	OPERATING SUPPLIES	2,097	2,240	1,500	1,500	1,500
01-41I-00231-00000	VEHICLE FUEL & OIL	774	797	2,000	1,000	1,000
01-41I-00249-00000	VEHICLE SUPPLIES	-	-	200	150	150
01-41I-00260-00000	SMALL TOOLS & EQUIPMENT	54	-	-	-	-
01-41I-00331-00000	TRAVEL EXPENSES	1,291	1,179	2,000	2,500	2,500
01-41I-00372-00000	MAINTENANCE-VEHICLES	-	-	500	3,000	3,000
01-41I-00420-00000	DUES & SUBSCRIPTIONS	1,497	839	2,245	2,255	2,255
01-41I-00461-00000	TRAINING	3,425	1,793	4,500	4,000	4,000
	Supplies, Services & Utilities	*9,138*	*6,848*	*12,945*	*14,405*	*14,405*
41I	**Total Police Investigation**	**485,917**	**365,747**	**404,331**	**512,445**	**512,445**
41P	**Police Patrol**					
01-41P-00130-00000	SALARIES--FULL TIME	1,839,995	1,983,278	2,167,899	2,145,059	2,145,059

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
01-41P-00130-TeenM	SALARIES--FULL TIME	-	-	-	-	-
01-41P-00158-00000	GROUP LIFE INSURANCE	2,594	2,742	2,660	2,730	2,730
01-41P-00159-00000	GROUP DISABILITY INS	2,095	2,222	2,400	3,000	3,000
01-41P-00177-00000	EXCESS SICK LEAVE PAYMENTS	18,453	21,815	26,397	21,815	21,815
01-41P-00180-00000	SALARIES--OVERTIME	128,901	151,701	130,000	130,000	130,000
01-41P-00180-00005	SALARIES - OT HOLIDAY	61,067	78,711	65,000	65,000	65,000
01-41P-00180-TRUCK	SALARIES - OVERTIME TRUCK ENFORCEMENT	-	-	-	-	-
01-41P-00181-00000	OVERTIME - REIMBURSABLE	43,248	44,770	44,000	46,000	46,000
01-41P-00181-00005	OVERTIME HOLIDAY - REIMBURSABLE	1,428	-	-	-	-
01-41P-00191-00000	UNIFORM ALLOWANCE	32,399	35,197	37,950	34,706	34,706
01-41P-00192-00000	FICA/MEDICARE	30,667	33,362	48,435	48,767	48,767
01-41P-00194-00000	UNEMPLOYMENT COMPENSATION	-	-	-	-	-
01-41P-00196-00000	GROUP HOSPITAL INSURANCE	430,401	478,148	608,641	611,444	611,444
01-41P-00198-00000	GROUP DENTAL INSURANCE	17,065	18,521	18,605	18,482	18,482
01-41P-00199-00000	GROUP VISION INSURANCE	2,201	2,629	2,520	2,385	2,385
	Salaries, Wages, & Benefits	*2,610,514*	*2,853,095*	*3,154,507*	*3,129,388*	*3,129,388*
01-41P-00210-00000	OFFICE SUPPLIES	-	246	1,000	1,000	1,000
01-41P-00220-00000	OPERATING SUPPLIES	3,985	5,072	5,740	4,100	4,100
01-41P-00231-00000	VEHICLE FUEL & OIL	38,645	37,580	36,000	25,000	25,000
01-41P-00239-00000	AMMUNITION	17,528	28,126	26,389	25,665	25,665
01-41P-00249-00000	VEHICLE SUPPLIES	1,073	1,415	2,000	3,500	3,500
01-41P-00250-00000	MAINTENANCE SUPPLIES	-	-	-	-	-
01-41P-00260-00000	SMALL TOOLS & EQUIPMENT	2,587	398	7,300	11,568	11,568
01-41P-00327-00000	RADIO MAINTENANCE	3,662	9,477	12,100	17,700	17,700
01-41P-00331-00000	TRAVEL EXPENSES	1,006	2,536	3,500	5,000	5,000
01-41P-00372-00000	MAINTENANCE-VEHICLES	15,722	32,409	22,000	40,000	40,000
01-41P-00374-00000	MAINTENANCE-EQUIPMENT	36,906	50,592	55,380	64,380	64,380
01-41P-00394-00000	OTHER SERVICE FEES	13,365	5,942	3,000	3,000	3,000
01-41P-00395-00000	ANIMAL CONTROL SERVICES	7,885	9,285	8,000	8,000	8,000
01-41P-00420-00000	DUES & SUBSCRIPTIONS	45	45	350	350	350
01-41P-00461-00000	TRAINING	10,441	21,013	20,000	31,640	31,640
	Supplies, Services & Utilities	*152,849*	*204,135*	*202,759*	*240,903*	*240,903*
01-41P-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	-
01-41P-00740-CAMRA	BODY CAMERAS	-	-	-	-	-
01-41P-00760-00000	VEHICLES	-	-	-	-	-
	Capital Expenditures	-	-	-	-	-
41P	**Total Police Patrol**	**2,763,363**	**3,057,230**	**3,357,266**	**3,370,291**	**3,370,291**
TOTAL POLICE DEPARTMENT:		**3,971,583**	**4,183,546**	**4,519,294**	**4,589,977**	**4,589,977**
GENERAL FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
408	**Public Works Administration**					
01-408-00130-00000	SALARIES--FULL TIME	336,491	277,314	295,705	234,317	234,317
01-408-00158-00000	GROUP LIFE INSURANCE	495	432	404	334	334
01-408-00159-00000	GROUP DISABILITY INS	3,010	2,672	2,856	2,337	2,337
01-408-00167-00000	WELLNESS PROGRAM	600	624	800	600	600
01-408-00177-00000	EXCESS SICK LEAVE PAYMENTS	6,598	5,771	4,299	5,772	5,772
01-408-00180-00000	SALARIES--OVER TIME	1,007	362	-	-	-
01-408-00191-00000	UNIFORM ALLOWANCE	80	-	250	250	250
01-408-00192-00000	FICA/MEDICARE	26,137	21,407	22,621	17,876	17,876
01-408-00196-00000	GROUP HOSPITAL INSURANCE	97,520	99,179	115,476	79,548	79,548
01-408-00198-00000	GROUP DENTAL INSURANCE	4,205	3,983	3,610	2,761	2,761
01-408-00199-00000	GROUP VISION INSURANCE	533	655	383	293	293
	Salaries, Wages, & Benefits	*476,674*	*412,399*	*446,404*	*344,088*	*344,088*

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
01-408-00210-00000	OFFICE SUPPLIES	367	120	380	380	380
01-408-00215-00000	POSTAGE	560	978	575	575	575
01-408-00220-00000	OPERATING SUPPLIES	226	66	500	500	500
01-408-00231-00000	VEHICLE FUEL & OIL	1,162	3,906	2,000	2,000	2,000
01-408-00249-00000	VEHICLE SUPPLIES	530	-	350	350	350
01-408-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	200	200	200
01-408-00318-00000	COMPUTER SERVICES	463	408	3,570	2,970	2,970
01-408-00321-00000	TELEPHONE	4,318	4,399	4,200	5,160	5,160
01-408-00331-00000	TRAVEL EXPENSES	207	-	-	-	-
01-408-00342-00000	PRINTING	138	-	-	-	-
01-408-00343-00000	PHOTOCOPY	373	508	1,200	1,300	1,300
01-408-00372-00000	MAINTENANCE-VEHICLES	568	-	200	2,300	2,300
01-408-00374-00000	MAINTENANCE-EQUIPMENT	2,245	2,417	2,590	2,590	2,590
01-408-00420-00000	DUES & SUBSCRIPTIONS	593	477	740	750	750
01-408-00421-00000	LICENSES & PERMITS	-	180	200	230	230
01-408-00461-00000	TRAINING	100	30	950	1,945	1,945
	Supplies, Services & Utilities	*11,849*	*13,488*	*17,655*	*21,250*	*21,250*
408	**Total Public Works Administration**	**488,524**	**425,888**	**464,059**	**365,338**	**365,338**
409	**Borough Hall Maintenance**					
01-409-00220-00000	OPERATING SUPPLIES	187	560	600	600	600
01-409-00226-00000	CLEANING SUPPLIES	2,881	1,645	1,700	1,700	1,700
01-409-00250-00000	MAINTENANCE SUPPLIES	6,076	3,269	3,100	3,100	3,100
01-409-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	-	-	-
01-409-00317-00000	PEST CONTROL SERVICES	742	742	1,060	1,504	1,504
01-409-00321-00000	TELEPHONE	3,240	3,250	3,050	3,670	3,670
01-409-00361-00000	ELECTRICITY	12,877	13,622	12,500	12,500	12,500
01-409-00362-00000	NATURAL GAS	6,645	5,876	6,500	7,000	7,000
01-409-00364-00000	SEWER	761	404	830	864	864
01-409-00365-00000	SOLID WASTE	1,722	1,935	2,130	2,210	2,210
01-409-00366-00000	WATER	632	322	665	648	648
01-409-00367-00000	STORMWATER FEE	-	6,708	26,800	26,800	26,800
01-409-00373-00000	MAINTENANCE-BUILDINGS	3,430	10,506	19,850	39,850	39,850
01-409-00374-00000	MAINTENANCE-EQUIPMENT	11,153	22,077	14,200	13,840	13,840
01-409-00394-00000	OTHER SERVICE FEES	13,197	13,987	12,840	16,440	16,440
	Supplies, Services & Utilities	*63,542*	*84,902*	*105,825*	*130,726*	*130,726*
01-409-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	-
	Capital Expenditures	-	-	-	-	-
409	**Total Borough Hall Maintenance**	**63,542**	**84,902**	**105,825**	**130,726**	**130,726**
413	**Code Enforcement**					
01-413-00115-00000	SALARIES--PART TIME	-	-	24,549	24,549	***24,549***
01-413-00130-00000	SALARIES--FULL TIME	251,987	241,351	302,067	336,598	336,598
01-413-00158-00000	GROUP LIFE INSURANCE	375	427	501	542	542
01-413-00159-00000	GROUP DISABILITY INS	2,326	2,130	3,541	2,739	2,739
01-413-00177-00000	EXCESS SICK LEAVE PAYMENTS	4,889	4,167	4,977	4,977	4,977
01-413-00180-00000	SALARIES--OVER TIME	1,245	6,306	3,000	3,000	3,000
01-413-00191-00000	UNIFORM ALLOWANCE	110	21	400	800	800
01-413-00192-00000	FICA/MEDICARE	19,856	19,382	23,108	27,563	27,563
01-413-00196-00000	GROUP HOSPITAL INSURANCE	49,170	22,770	69,038	71,834	71,834
01-413-00198-00000	GROUP DENTAL INSURANCE	1,386	1,745	3,326	3,269	3,269
01-413-00199-00000	GROUP VISION INSURANCE	360	353	474	475	475
	Salaries, Wages, & Benefits	*331,705*	*298,654*	*434,981*	*476,346*	*476,346*
01-413-00210-00000	OFFICE SUPPLIES	522	2,649	500	600	600
01-413-00215-00000	POSTAGE	1,243	1,609	3,100	3,100	3,100
01-413-00220-00000	OPERATING SUPPLIES	3,779	639	1,250	1,650	1,650

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
01-413-00229-00000	ITEMS FOR RESALE	-	-	-	-	-
01-413-00231-00000	VEHICLE FUEL & OIL	1,115	1,334	1,500	1,700	1,700
01-413-00249-00000	VEHICLE SUPPLIES	5	1,499	1,000	1,000	1,000
01-413-00250-00000	MAINTENANCE SUPPLIES	-	-	-	-	-
01-413-00260-00000	SMALL TOOLS & EQUIPMENT	82	-	500	500	500
01-413-00312-00000	MGMT CONSULTING SERVICES	11,714	170	7,000	15,000	15,000
01-413-00312-00EPA	MGMT CONSULTING SERVICES - EPA	775	-	-	-	-
01-413-00318-00000	COMPUTER SERVICES	753	616	1,000	-	-
01-413-00319-00000	PLANNING	-	-	1	-	-
01-413-00321-00000	TELEPHONE	2,088	1,855	2,600	2,100	2,100
01-413-00331-00000	TRAVEL EXPENSES	11	149	500	500	500
01-413-00341-00000	ADVERTISING	18	162	2,500	2,500	2,500
01-413-00342-00000	PRINTING	424	-	500	500	500
01-413-00343-00000	PHOTOCOPY	145	247	1,200	1,000	1,000
01-413-00372-00000	MAINTENANCE-VEHICLES	811	-	500	2,500	2,500
01-413-00374-00000	MAINTENANCE-EQUIPMENT	-	146	1,300	1,300	1,300
01-413-00390-00000	RENTAL HOUSING INSPECTION PRGM	-	-	1	1	1
01-413-00391-00000	FEES-248 W. NORTH STREET	-	-	-	-	-
01-413-00391-00100	OTHER FEES	-	125	-	-	-
01-413-00420-00000	DUES & SUBSCRIPTIONS	1,717	666	1,000	1,000	1,000
01-413-00461-00000	TRAINING	3,043	1,750	5,000	2,500	2,500
01-413-00610-00000	CONSTRUCTION CONTRACTS	33,680	23,327	15,000	15,000	15,000
	Supplies, Services & Utilities	*61,924*	*36,942*	*45,952*	*52,451*	*52,451*
01-413-00720-00000	IMPROVEMENTS	-	-	-	-	-
	Capital Expenditures	-	-	-	-	-
413	**Total Code Enforcement**	**393,629**	**335,596**	**480,933**	**528,797**	**528,797**
430	**Public Works Field Operations**					
01-430-00115-00000	SALARIES--PART TIME	-	-	-	-	-
01-430-00130-00000	SALARIES--FULL TIME	197,730	374,338	332,011	313,849	313,849
01-430-00158-00000	GROUP LIFE INSURANCE	377	692	618	638	638
01-430-00159-00000	GROUP DISABILITY INS	1,728	3,036	4,375	3,888	3,888
01-430-00167-00000	WELLNESS	1,459	529	1,400	1,400	1,400
01-430-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,822	2,715	1,161	2,715	2,715
01-430-00180-00000	SALARIES--OVER TIME	14,662	22,981	17,950	17,950	17,950
01-430-00191-00000	UNIFORM ALLOWANCE	1,386	1,210	1,650	1,650	1,650
01-430-00192-00000	FICA/MEDICARE	16,229	30,179	26,799	30,958	30,958
01-430-00196-00000	GROUP HOSPITAL INSURANCE	60,341	130,333	125,888	131,448	131,448
01-430-00198-00000	GROUP DENTAL INSURANCE	2,884	5,759	4,100	4,295	4,295
01-430-00199-00000	GROUP VISION INSURANCE	476	569	575	559	559
	Salaries, Wages, & Benefits	*299,093*	*572,341*	*516,527*	*509,350*	*509,350*
01-430-00210-00000	OFFICE SUPPLIES	353	119	340	340	340
01-430-00220-00000	OPERATING SUPPLIES	41,594	76,713	65,025	65,025	65,025
01-430-00220-0SNOW	OPERATING SUPPLIES - SNOW STRM	-	-	-	-	-
01-430-00226-00000	CLEANING SUPPLIES	704	373	440	440	440
01-430-00231-00000	VEHICLE FUEL & OIL	9,845	8,141	12,000	12,000	12,000
01-430-00249-00000	VEHICLE SUPPLIES	9,902	6,080	10,500	10,500	10,500
01-430-00250-00000	MAINTENANCE SUPPLIES	40,380	16,699	35,000	35,000	35,000
01-430-00260-00000	SMALL TOOLS & EQUIPMENT	7,341	3,646	6,300	6,300	6,300
01-430-00313-00000	ENGINEERING SERVICES	-	-	30,000	-	-
01-430-00317-00000	PEST CONTROL SERVICES	93	93	125	125	125
01-430-00321-00000	TELEPHONE	2,249	2,153	2,400	2,400	2,400
01-430-00327-00000	RADIO MAINTENANCE	-	-	380	380	380
01-430-00341-00000	ADVERTISING	-	-	-	-	-
01-430-00343-00000	PHOTOCOPY	-	-	100	100	100
01-430-00361-00000	ELECTRICITY	3,116	2,766	3,000	3,000	3,000
01-430-00362-00000	NATURAL GAS	2,439	1,507	2,000	2,000	2,000
01-430-00364-00000	SEWER	230	236	320	320	320

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
01-430-00365-00000	SOLID WASTE	463	541	570	570	570
01-430-00366-00000	WATER	239	242	320	320	320
01-430-00371-00000	MAINTENANCE-LAND	24,108	24,108	19,300	19,300	19,300
01-430-00372-00000	MAINTENANCE-VEHICLES	2,815	2,382	3,000	10,000	10,000
01-430-00373-00000	MAINTENANCE-BUILDINGS	8,301	7,098	6,025	6,025	6,025
01-430-00374-00000	MAINTENANCE-EQUIPMENT	2,449	2,819	3,085	3,085	3,085
01-430-00384-00000	RENTAL-EQUIPMENT	460	115	750	750	750
01-430-00394-00000	OTHER SERVICE FEES	6,118	5,925	6,040	5,840	5,840
01-430-00395-00000	ANIMAL CONTROL SERVICES	-	-	1,400	1,400	1,400
01-430-00420-00000	DUES & SUBSCRIPTIONS	750	583	640	640	640
01-430-00421-00000	LICENSES & PERMITS	614	529	1,350	1,350	1,350
01-430-00440-00000	LAUNDRY SERVICE	1,667	1,478	1,650	1,650	1,650
01-430-00461-00000	TRAINING	32	48	1,000	1,000	1,000
01-430-00610-00000	CONSTRUCTION CONTRACTS	-	-	-	-	-
	Supplies, Services & Utilities	*166,263*	*164,393*	*213,060*	*189,860*	*189,860*
01-430-00720-00000	IMPROVEMENTS	-	-	-	-	-
01-430-00730-00000	BUILDINGS	-	-	-	-	-
01-430-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	-
01-430-00760-00000	VEHICLES	-	-	-	-	-
	Capital Expenditures	-	-	-	-	-
430	**Total Public Works Field Operations**	**465,356**	**736,734**	**729,587**	**699,210**	**699,210**
431	**Street Cleaning**					
01-431-00130-00000	SALARIES--FULL TIME	49,367	-	-	-	-
01-431-00158-00000	GROUP LIFE INSURANCE	102	-	-	-	-
01-431-00159-00000	GROUP DISABILITY INS	458	-	-	-	-
01-431-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,784	-	-	-	-
01-431-00180-00000	SALARIES--OVER TIME	5,127	-	-	-	-
01-431-00192-00000	FICA/MEDICARE	4,236	-	-	-	-
01-431-00196-00000	GROUP HOSPITAL INSURANCE	25,228	-	-	-	-
01-431-00198-00000	GROUP DENTAL INSURANCE	891	-	-	-	-
01-431-00199-00000	GROUP VISION INSURANCE	90	-	-	-	-
	Salaries, Wages, & Benefits	*87,283*	-	-	-	-
01-431-00220-00000	OPERATING SUPPLIES	10,416	-	-	-	-
01-431-00231-00000	VEHICLE FUEL & OIL	4,960	-	-	-	-
01-431-00249-00000	VEHICLE SUPPLIES	2,811	-	-	-	-
01-431-00260-00000	SMALL TOOLS & EQUIPMENT	16	-	-	-	-
01-431-00365-00000	SOLID WASTE	-	-	-	-	-
01-431-00372-00000	ENGINEERING SERVICES	-	-	-	-	-
	Supplies, Services & Utilities	*18,203*	-	-	-	-
431	**Total Street Cleaning**	**105,485**	**-**	**-**	**-**	**-**
433	**Traffic Control**					
01-433-00115-00000	SALARIES--PART TIME	16,600	23,659	21,000	21,000	21,000
01-433-00130-00000	SALARIES--FULL TIME	80,362	82,590	87,168	70,561	70,561
01-433-00158-00000	GROUP LIFE INSURANCE	157	159	152	124	124
01-433-00159-00000	GROUP DISABILITY INS	749	769	1,075	624	624
01-433-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	-	-	-
01-433-00180-00000	SALARIES--OVER TIME	3,630	4,149	4,400	4,400	4,400
01-433-00191-00000	UNIFORM ALLOWANCE	262	490	555	555	555
01-433-00192-00000	FICA/MEDICARE	7,834	8,579	8,473	7,341	7,341
01-433-00196-00000	GROUP HOSPITAL INSURANCE	22,982	24,284	23,949	25,909	25,909
01-433-00198-00000	GROUP DENTAL INSURANCE	1,425	1,425	1,359	1,020	1,020
01-433-00199-00000	GROUP VISION INSURANCE	144	161	144	108	108
	Salaries, Wages, & Benefits	*134,145*	*146,266*	*148,275*	*131,642*	*131,642*

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
01-433-00210-00000	OFFICE SUPPLIES	-	63	60	60	60
01-433-00220-00000	OPERATING SUPPLIES	44,981	51,377	77,681	74,459	74,459
01-433-00220-00001	OPERATING SUPPLIES	-	1,067	-	-	-
01-433-00231-00000	VEHICLE FUEL & OIL	5,126	6,205	6,000	6,000	6,000
01-433-00249-00000	VEHICLE SUPPLIES	2,031	545	2,000	2,000	2,000
01-433-00250-00000	MAINTENANCE SUPPLIES	8,180	15,857	23,850	23,850	23,850
01-433-00260-00000	SMALL TOOLS & EQUIPMENT	1,164	1,656	1,144	1,144	1,144
01-433-00321-00000	TELEPHONE	3,517	3,326	4,200	4,200	4,200
01-433-00331-00000	TRAVEL EXPENSES	48	-	450	450	450
01-433-00342-00000	PRINTING	1,285	1,880	2,200	2,200	2,200
01-433-00361-00000	ELECTRICITY	36,100	29,161	29,000	29,000	29,000
01-433-00371-00000	MAINTENANCE-LAND	-	21	1,000	1,000	1,000
01-433-00372-00000	MAINTENANCE-VEHICLES	1,890	2,304	10,600	2,600	2,600
01-433-00374-00000	MAINTENANCE-EQUIPMENT	10	-	-	-	-
01-433-00394-00000	OTHER SERVICE FEES	20,042	19,645	16,400	30,400	30,400
01-433-00420-00000	DUES & SUBSCRIPTIONS	200	36	200	200	200
01-433-00421-00000	LICENSES & PERMITS	-	-	-	-	-
01-433-00440-00000	LAUNDRY SERVICE	940	886	850	850	850
01-433-00461-00000	TRAINING	526	-	1,200	2,400	2,400
	Supplies, Services & Utilities	*126,039*	*134,029*	*176,835*	*180,813*	*180,813*
433	**Total Traffic Control**	**260,184**	**280,296**	**325,110**	**312,455**	**312,455**
434	**Street Lighting**					
01-434-00130-00000	SALARIES--FULL TIME	20,090	20,648	21,792	17,641	17,641
01-434-00158-00000	GROUP LIFE INSURANCE	39	40	38	31	31
01-434-00159-00000	GROUP DISABILITY INS	187	192	269	156	156
01-434-00180-00000	SALARIES--OVER TIME	734	984	1,000	1,000	1,000
01-434-00192-00000	FICA/MEDICARE	1,628	1,689	1,667	1,427	1,427
01-434-00196-00000	GROUP HOSPITAL INSURANCE	5,746	6,323	5,988	6,478	6,478
01-434-00198-00000	GROUP DENTAL INSURANCE	356	356	340	255	255
01-434-00199-00000	GROUP VISION INSURANCE	36	40	36	27	27
	Salaries, Wages, & Benefits	*28,817*	*30,272*	*31,130*	*27,015*	*27,015*
01-434-00220-00000	Operating Supplies	-	-	26,500	53,000	53,000
01-434-00250-00000	MAINTENANCE SUPPLIES	968	7,664	10,000	10,000	10,000
01-434-00361-00000	ELECTRICITY	261,358	258,568	250,000	250,000	250,000
	Supplies, Services & Utilities	*262,325*	*266,232*	*286,500*	*313,000*	*313,000*
434	**Total Street Lighting**	**291,142**	**296,504**	**317,630**	**340,015**	**340,015**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**2,067,862**	**2,159,919**	**2,423,144**	**2,376,541**	**2,376,541**
GENERAL FUND EXPENDITURES - DEPARTMENT OF PARKS & RECREATION						
451	**Parks & Recreation Admin.**					
01-451-00130-00000	SALARIES--FULL TIME	124,210	127,935	130,715	135,065	135,065
01-451-00158-00000	GROUP LIFE INSURANCE	186	191	190	206	206
01-451-00159-00000	GROUP DISABILITY INS	1,142	1,195	1,344	1,345	1,345
01-451-00167-00000	WELLNESS	796	784	800	800	800
01-451-00177-00000	EXCESS SICK LEAVE PAYMENTS	4,408	4,714	4,527	4,713	4,713
01-451-00180-00000	SALARIES--OVER TIME	396	462	480	480	480
01-451-00192-00000	FICA/MEDICARE	9,713	10,026	10,000	10,370	10,370
01-451-00196-00000	GROUP HOSPITAL INSURANCE	50,455	47,428	48,122	51,919	51,919
01-451-00198-00000	GROUP DENTAL INSURANCE	1,782	1,782	1,699	1,699	1,699
01-451-00199-00000	GROUP VISION INSURANCE	180	202	180	180	180
	Salaries, Wages, & Benefits	*193,269*	*194,719*	*198,057*	*206,777*	*206,777*
01-451-00210-00000	OFFICE SUPPLIES	192	250	250	250	250

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
01-451-00215-00000	POSTAGE	217	715	500	500	500
01-451-00220-00000	OPERATING SUPPLIES	5,003	(185)	500	500	500
01-451-00229-00000	ITEMS FOR RESALE	4,036	2,152	5,000	2,500	2,500
01-451-00318-00000	COMPUTER SERVICES	1,920	1,974	2,024	2,224	2,224
01-451-00321-00000	TELEPHONE	1,765	1,694	2,100	2,100	2,100
01-451-00327-00000	RADIO MAINTENANCE	-	-	-	-	-
01-451-00331-00000	TRAVEL EXPENSES	799	579	1,600	1,600	1,600
01-451-00341-00000	ADVERTISING	-	-	200	200	200
01-451-00342-00000	PRINTING	2,745	97	350	350	350
01-451-00343-00000	PHOTOCOPY	29	58	250	250	250
01-451-00394-00000	OTHER SERVICE FEES	-	-	-	-	-
01-451-00420-00000	DUES & SUBSCRIPTIONS	429	285	435	435	435
01-451-00461-00000	TRAINING	525	550	350	350	350
	Supplies, Services & Utilities	*17,660*	*8,169*	*13,559*	*11,259*	*11,259*
451	**Total Parks & Recreation Admin.**	**210,929**	**202,888**	**211,616**	**218,036**	**218,036**
452	**Recreation Services**					
01-452-00115-00000	SALARIES--PART TIME	-	17,609	37,976	28,766	28,766
01-452-00115-00508	PART-TIME SALARIES	1,505	1,687	-	-	-
01-452-00115-00510	PART-TIME SALARIES	1,099	1,360	-	-	-
01-452-00115-05120	PART-TIME SALARIES	6,537	5,587	-	-	-
01-452-00115-05150	PART-TIME SALARIES	16,406	14,806	-	-	-
01-452-00130-00000	SALARIES--FULL TIME	76,985	80,972	83,507	92,704	92,704
01-452-00158-00000	GROUP LIFE INSURANCE	158	164	181	196	196
01-452-00159-00000	GROUP DISABILITY INS	711	737	1,277	988	988
01-452-00180-00000	SALARIES - OVERTIME	138	326	400	400	400
01-452-00191-00000	UNIFORM ALLOWANCE	258	292	500	500	500
01-452-00192-00000	FICA/MEDICARE	7,900	9,273	9,793	10,012	10,012
01-452-00196-00000	GROUP HOSPITAL INSURANCE	20,382	25,090	26,721	28,542	28,542
01-452-00198-00000	GROUP DENTAL INSURANCE	1,084	1,084	1,039	1,039	1,039
01-452-00199-00000	GROUP VISION INSURANCE	171	192	171	171	171
	Salaries, Wages, & Benefits	*133,335*	*159,180*	*161,565*	*163,318*	*163,318*
01-452-00210-00000	OFFICE SUPPLIES	357	552	500	500	500
01-452-00215-00000	POSTAGE	682	446	700	700	700
01-452-00220-00000	OPERATING SUPPLIES	2,762	3,926	5,400	4,930	4,930
01-452-00250-00000	MAINTENANCE SUPPLIES	1,050	273	1,525	1,525	1,525
01-452-00321-00000	TELEPHONE	-	326	480	480	480
01-452-00331-00000	TRAVEL EXPENSES	910	950	1,500	1,500	1,500
01-452-00341-00000	ADVERTISING	569	564	1,500	1,500	1,500
01-452-00342-00000	PRINTING	2,641	2,681	3,000	3,000	3,000
01-452-00343-00000	PHOTOCOPY	30	59	100	100	100
01-452-00394-00000	OTHER SERVICE FEES	45,405	44,718	38,962	37,832	37,832
01-452-00420-00000	DUES & SUBSCRIPTIONS	340	419	375	525	525
01-452-00461-00000	TRAINING	820	830	1,255	1,275	1,275
	Supplies, Services & Utilities	*55,568*	*55,744*	*55,297*	*53,867*	*53,867*
452	**Total Recreation Services**	**188,903**	**214,923**	**216,862**	**217,185**	**217,185**
453	**Swimming Pool**					
01-453-00115-00000	SALARIES--PART TIME	63,591	61,396	73,929	66,551	66,551
01-453-00130-00000	SALARIES--FULL TIME	5,081	5,273	5,307	5,729	5,729
01-453-00158-00000	GROUP LIFE INSURANCE	10	11	10	11	11
01-453-00159-00000	GROUP DISABILITY INS	47	49	67	52	52
01-453-00180-00000	SALARIES--OVER TIME	-	-	-	-	-
01-453-00191-00000	UNIFORM ALLOWANCE	568	508	500	900	900
01-453-00192-00000	FICA/MEDICARE	5,248	5,095	6,162	6,214	6,214
01-453-00196-00000	GROUP HOSPITAL INSURANCE	1,535	1,708	1,819	1,954	1,954
01-453-00198-00000	GROUP DENTAL INSURANCE	89	89	85	85	85

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
01-453-00199-00000	GROUP VISION INSURANCE	9	10	9	9	9
	Salaries, Wages, & Benefits	*76,177*	*74,139*	*87,888*	*81,505*	*81,505*
01-453-00210-00000	OFFICE SUPPLIES	98	301	265	265	265
01-453-00220-00000	OPERATING SUPPLIES	3,014	1,867	2,850	3,210	3,210
01-453-00220-SPONS	Operating Supplies	520	462	500	500	500
01-453-00222-00000	CHEMICALS	15,427	15,426	17,252	16,480	16,480
01-453-00226-00000	CLEANING SUPPLIES	213	671	700	900	900
01-453-00229-00000	ITEMS FOR RESALE	11,796	14,861	14,000	1,000	1,000
01-453-00250-00000	MAINTENANCE SUPPLIES	855	815	800	800	800
01-453-00260-00000	SMALL TOOLS & EQUIPMENT	1,186	686	700	700	700
01-453-00321-00000	TELEPHONE	2,813	3,819	2,800	2,800	2,800
01-453-00331-00000	TRAVEL EXPENSES	54	(3)	50	50	50
01-453-00341-00000	ADVERTISING	752	1,039	1,000	1,000	1,000
01-453-00342-00000	PRINTING	73	20	80	80	80
01-453-00361-00000	ELECTRICITY	7,054	7,261	11,000	11,000	11,000
01-453-00362-00000	NATURAL GAS	346	378	400	400	400
01-453-00364-00000	SEWER	9,118	7,091	8,000	8,000	8,000
01-453-00365-00000	SOLID WASTE	707	1,092	1,000	1,000	1,000
01-453-00366-00000	WATER	7,421	5,504	6,500	6,500	6,500
01-453-00371-00000	MAINTENANCE-LAND	-	24	600	75	75
01-453-00373-00000	MAINTENANCE-BUILDINGS	983	9,945	9,000	10,000	10,000
01-453-00374-00000	MAINTENANCE-EQUIPMENT	314	236	415	415	415
01-453-00384-00000	RENTAL-EQUIPMENT	28	28	110	110	110
01-453-00394-00000	OTHER SERVICE FEES	3,959	4,575	4,450	4,450	4,450
01-453-00421-00000	LICENSES & PERMITS	117	35	120	35	35
01-453-00461-00000	TRAINING	211	599	1,200	1,700	1,700
	Supplies, Services & Utilities	*67,058*	*76,732*	*83,792*	*71,470*	*71,470*
01-453-00720-00000	IMPROVEMENTS	-	-	-	-	-
01-453-00730-00000	BUILDINGS	-	-	-	-	-
	Capital Expenditures	-	-	-	-	-
453	**Total Swimming Pool**	**143,235**	**150,870**	**171,680**	**152,975**	**152,975**
454	**Parks Maintenance**					
01-454-00115-00000	SALARIES--PART TIME	9,470	672	5,880	6,020	6,020
01-454-00130-00000	SALARIES--FULL TIME	130,878	142,973	161,983	137,102	137,102
01-454-00158-00000	GROUP LIFE INSURANCE	293	289	380	360	360
01-454-00159-00000	GROUP DISABILITY INS	1,262	1,498	2,688	1,819	1,819
01-454-00177-00000	EXCESS SICK LEAVE PAYMENTS	619	1,031	636	1,030	1,030
01-454-00180-00000	SALARIES--OVER TIME	6,355	5,429	6,851	6,851	6,851
01-454-00191-00000	UNIFORM ALLOWANCE	484	796	800	870	870
01-454-00192-00000	FICA/MEDICARE	11,083	11,325	13,392	11,474	11,474
01-454-00196-00000	GROUP HOSPITAL INSURANCE	45,561	54,254	49,245	57,651	57,651
01-454-00198-00000	GROUP DENTAL INSURANCE	2,851	3,168	1,672	1,823	1,823
01-454-00199-00000	GROUP VISION INSURANCE	348	487	360	315	315
	Salaries, Wages, & Benefits	*209,204*	*221,924*	*243,887*	*225,315*	*225,315*
01-454-00220-00000	OPERATING SUPPLIES	1,946	998	4,100	8,200	8,200
01-454-00226-00000	CLEANING SUPPLIES	-	144	200	200	200
01-454-00230-00000	HEATING FUEL	-	-	-	-	-
01-454-00231-00000	VEHICLE FUEL & OIL	3,101	3,519	6,000	6,000	6,000
01-454-00249-00000	VEHICLE SUPPLIES	2,365	988	3,300	3,300	3,300
01-454-00250-00000	MAINTENANCE SUPPLIES	13,953	20,921	14,105	14,205	14,205
01-454-00260-00000	SMALL TOOLS & EQUIPMENT	410	1,043	1,640	1,640	1,640
01-454-00317-00000	PEST CONTROL	113	330	690	690	690
01-454-00321-00000	TELEPHONE	5,800	5,716	5,800	5,800	5,800
01-454-00331-00000	TRAVEL EXPENSES	-	-	50	50	50
01-454-00341-00000	ADVERTISING	-	-	-	-	-
01-454-00361-00000	ELECTRICITY	12,729	10,696	11,530	11,530	11,530

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
01-454-00362-00000	NATURAL GAS	7,583	5,531	7,500	6,380	6,380
01-454-00364-00000	SEWER	14,467	11,224	14,120	13,400	13,400
01-454-00365-00000	SOLID WASTE	4,801	4,490	5,636	5,636	5,636
01-454-00366-00000	WATER	17,127	13,350	16,332	16,332	16,332
01-454-00367-00000	STORMWATER FEE	-	714	2,856	2,856	2,856
01-454-00371-00000	MAINTENANCE-LAND	54,809	56,651	61,540	64,650	64,650
01-454-00372-00000	MAINTENANCE-VEHICLES	487	1,409	1,700	1,700	1,700
01-454-00373-00000	MAINTENANCE-BUILDINGS	12,730	8,816	15,090	8,000	8,000
01-454-00374-00000	MAINTENANCE-EQUIPMENT	609	2,763	1,185	1,185	1,185
01-454-00384-00000	RENTAL-EQUIPMENT	3,334	4,107	5,488	5,488	5,488
01-454-00394-00000	OTHER SERVICE FEES	751	740	750	750	750
01-454-00420-00000	DUES & SUBSCRIPTIONS	-	-	220	220	220
01-454-00421-00000	LICENSES & PERMITS	10	-	100	100	100
01-454-00440-00000	LAUNDRY SERVICE	1,240	1,381	1,700	1,700	1,700
01-454-00461-00000	TRAINING	110	294	600	600	600
	Supplies, Services & Utilities	*158,476*	*155,827*	*182,232*	*180,612*	*180,612*
01-454-00720-00000	IMPROVEMENTS	-	-	-	-	-
01-454-00720-00HPP	IMPROVEMENTS	-	-	-	-	-
01-454-00720-0MANS	IMPROVEMENTS	-	-	-	-	-
01-454-00720-TRAIL	IMPROVEMENTS	-	-	-	-	-
01-454-00730-00000	BUILDINGS	-	-	-	-	-
01-454-00730-0AMPH	BUILDINGS - AMPH	(81)	-	-	-	-
01-454-00730-00ROW	BUILDINGS - SHAFFER PARK ROW	-	-	-	-	-
01-454-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	-
	Capital Expenditures	*(81)*	-	-	-	-
454	**Total Parks Maintenance**	**367,599**	**377,751**	**426,119**	**405,927**	**405,927**
455	**Shade Tree Program**					
01-455-00371-00000	MAINTENANCE-LAND	8,170	6,996	17,000	17,000	17,000
	Supplies, Services & Utilities	*8,170*	*6,996*	*17,000*	*17,000*	*17,000*
455	**Total Shade Tree Program**	**8,170**	**6,996**	**17,000**	**17,000**	**17,000**
458	**Community Center**					
01-458-00115-00000	SALARIES--PART TIME	16,539	17,828	16,779	16,997	16,997
01-458-00191-00000	UNIFORM ALLOWANCE	94	100	100	100	100
01-458-00192-00000	FICA/MEDICARE	1,266	1,363	1,500	1,284	1,284
01-458-00196-00000	GROUP HOSPITAL INSURANCE	-	4,759	-	-	-
	Salaries, Wages, & Benefits	*17,899*	*24,050*	*18,379*	*18,381*	*18,381*
01-458-00220-00000	OPERATING SUPPLIES	2,087	2,034	2,100	2,100	2,100
01-458-00226-00000	CLEANING SUPPLIES	494	491	575	575	575
01-458-00250-00000	MAINTENANCE SUPPLIES	1,091	1,551	2,000	2,000	2,000
01-458-00260-00000	SMALL TOOLS & EQUIPMENT	1,066	1,000	1,000	1,000	1,000
01-458-00317-00000	PEST CONTROL SERVICES	540	540	800	800	800
01-458-00318-00000	COMPUTER SERVICES	-	-	605	605	605
01-458-00321-00000	TELEPHONE	990	1,038	1,360	2,416	2,416
01-458-00361-00000	ELECTRICITY	10,378	10,073	11,140	11,140	11,140
01-458-00362-00000	NATURAL GAS	17,137	10,367	18,000	14,000	14,000
01-458-00364-00000	SEWER	1,372	767	1,380	1,380	1,380
01-458-00365-00000	SOLID WASTE	1,822	2,502	2,628	2,628	2,628
01-458-00366-00000	WATER	1,063	585	1,000	1,000	1,000
01-458-00367-00000	STORMWATER FEE	-	651	2,604	2,604	2,604
01-458-00371-00000	MAINTENANCE-LAND	-	-	1,500	1,500	1,500
01-458-00373-00000	MAINTENANCE-BUILDINGS	6,420	12,812	16,600	15,500	15,500
01-458-00374-00000	MAINTENANCE-EQUIPMENT	6,197	7,546	7,660	8,724	8,724
01-458-00384-00000	RENTAL-EQUIPMENT	28	28	50	50	50
01-458-00394-00000	OTHER SERVICE FEES	15,951	15,385	22,106	22,664	22,664

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
01-458-00421-00000	LICENSES & PERMITS	218	455	300	300	300
01-458-00440-00000	LAUNDRY SERVICE	142	167	160	160	160
	Supplies, Services & Utilities	*66,997*	*67,993*	*93,568*	*91,146*	*91,146*
01-458-00720-00000	IMPROVEMENTS	-	-	-	-	-
01-458-00730-00000	BUILDINGS	-	-	-	-	-
	Capital Expenditures	-	-	-	-	-
458	**Total Community Center**	**84,896**	**92,043**	**111,947**	**109,527**	**109,527**
TOTAL DEPARTMENT OF PARKS & RECREATION:		**1,003,732**	**1,045,471**	**1,155,224**	**1,120,650**	**1,120,650**
GENERAL FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
446	**Stormwater**					
01-446-00130-00000	SALARIES--FULL TIME	63,498	-	-	-	-
01-446-00158-00000	GROUP LIFE INSURANCE	126	-	-	-	-
01-446-00159-00000	GROUP DISABILITY INS	577	-	-	-	-
01-446-00177-00000	EXCESS SICK LEAVE PAYMENTS	608	-	-	-	-
01-446-00180-00000	SALARIES--OVER TIME	741	-	-	-	-
01-446-00191-00000	UNIFORM ALLOWANCE	909	-	-	-	-
01-446-00192-00000	FICA/MEDICARE	4,894	-	-	-	-
01-446-00196-00000	GROUP HOSPITAL INSURANCE	20,831	-	-	-	-
01-446-00198-00000	GROUP DENTAL INSURANCE	1,018	-	-	-	-
01-446-00199-00000	GROUP VISION INSURANCE	33	-	-	-	-
	Salaries, Wages, & Benefits	*93,235*	-	-	-	-
01-446-00210-00000	OFFICE SUPPLIES	185	-	-	-	-
01-446-00220-00000	OPERATING SUPPLIES	1,040	-	-	-	-
01-446-00226-00000	CLEANING SUPPLIES	676	-	-	-	-
01-446-00231-00000	VEHICLE FUEL & OIL	3,273	-	-	-	-
01-446-00249-00000	VEHICLE SUPPLIES	5,334	-	-	-	-
01-446-00250-00000	MAINTENANCE SUPPLIES	21,410	-	-	-	-
01-446-00260-00000	SMALL TOOLS & EQUIPMENT	3,986	-	-	-	-
01-446-00313-00000	ENGINEERING SERVICES	-	-	-	-	-
01-446-00317-00000	PEST CONTROL SERVICES	93	-	-	-	-
01-446-00318-00000	COMPUTER SERVICES	3,078	-	-	-	-
01-446-00321-00000	TELEPHONE	1,113	-	-	-	-
01-446-00327-00000	RADIO MAINTENANCE	-	-	-	-	-
01-446-00342-00000	PRINTING	40	-	-	-	-
01-446-00343-00000	PHOTOCOPY	-	-	-	-	-
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	-	-	-	-
01-446-00371-00000	MAINTENANCE-LAND	-	-	-	-	-
01-446-00372-00000	MAINTENANCE-VEHICLES	2,393	-	-	-	-
01-446-00373-00000	MAINTENANCE-BUILDINGS	345	-	-	-	-
01-446-00374-00000	MAINTENANCE-EQUIPMENT	1,983	-	-	-	-
01-446-00394-00000	OTHER SERVICE FEES	2,570	-	-	-	-
01-446-00420-00000	DUES & SUBSCRIPTIONS	609	-	-	-	-
01-446-00421-00000	LICENSES & PERMITS	640	-	-	-	-
01-446-00440-00000	LAUNDRY SERVICE	1,622	-	-	-	-
01-446-00461-00000	TRAINING	(33)	-	-	-	-
	Supplies, Services & Utilities	*56,662*	-	-	-	-
01-446-00720-00000	IMPROVEMENTS	-	-	-	-	-
01-446-00760-00000	VEHICLES	-	-	-	-	-
	Capital Expenditures	-	-	-	-	-

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
446	**Total Stormwater**	**149,897**	-	-	-	-
TOTAL GENERAL FUND EXPENDITURES		**11,531,452**	**12,247,098**	**13,351,825**	**13,345,493**	**13,345,493**
General Fund Revenue Total		**12,920,947**	**13,132,071**	**13,351,824**	**13,345,493**	**13,345,493**
General Fund Expense Total		**11,531,452**	**12,247,098**	**13,351,825**	**13,345,493**	**13,345,493**
General Fund Gain/(Loss) from Operation		**1,389,496**	**884,973**	**(1)**	-	-

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
06	**WATER FUND**					
WATER FUND REVENUE						
000	**Interest & Rents**					
06-000-34110-00000	INTEREST INCOME-SAVINGS	(20,130)	(24,181)	(18,581)	(21,000)	(21,000)
06-000-34140-00000	INTEREST INCOME - PLGIT	(53,612)	(68,436)	(53,500)	(61,000)	(61,000)
06-000-34141-00000	INTEREST - INVESTMENT	(3,674)	(4,556)	(3,500)	(4,000)	(4,000)
06-000-34141-GOB17	Water GOB Series 17	(63,540)	(78,899)	-	-	-
06-000-37895-00000	CELL TOWER SPACE RENTAL	(157,079)	(167,959)	(108,000)	(160,000)	(160,000)
	Total Interest & Rents	**(298,035)**	**(344,032)**	**(183,581)**	**(246,000)**	**(246,000)**
000	**Charges for Services**					
06-000-37810-00000	METERED WATER SALES	(3,978,244)	(3,870,916)	(4,119,073)	(4,145,019)	(4,145,019)
06-000-37870-00000	SALES TO TOWNSHIPS	(28,829)	(37,642)	(30,000)	(38,000)	(38,000)
	Total Charges for Services	**(4,007,073)**	**(3,908,558)**	**(4,149,073)**	**(4,183,019)**	**(4,183,019)**
000	**Other Revenue**					
06-000-37880-00000	WATER CAPACITY TAP FEE	(110,001)	(164,552)	(160,000)	(31,357)	(31,357)
06-000-37890-00000	OTHER SERVICE REVENUE	(11,728)	(11,670)	(9,800)	(11,000)	(11,000)
06-000-37891-00000	SALES OF WATER METERS	(16,248)	(7,914)	(16,200)	(14,000)	(14,000)
06-000-38010-00000	MISCELLANEOUS REVENUE	(12,221)	(319)	-	-	-
06-000-38012-00000	NET APPR. (DEPR) IN MV	(249)	(1,939)	-	-	-
06-000-38196-00000	HEALTH INSURANCE COPAY	(5,704)	(6,229)	(11,172)	(12,956)	(12,956)
06-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(38,665)	(23,621)	(5,231)	(13,200)	(13,200)
06-000-39110-00000	SALE OF PROPERTY	(7,358)	(271)	(3,100)	(3,100)	(3,100)
06-000-39120-00000	REIMBURSEMENTS	(227)	(13,805)	(7,800)	(7,800)	(7,800)
06-000-39213-00000	WATER AUTHORITY TRANSFER	(212,664)	(189,545)	(140,000)	(183,000)	(183,000)
	Total Other Revenue	**(415,065)**	**(419,866)**	**(353,303)**	**(276,413)**	**(276,413)**
000	**Transfers In**					
06-000-39201-00000	TRANSFER FROM GENERAL FUND	(2,427)	-	-	-	-
06-000-39208-00000	TRANSFER FROM SEWER FUND	(12,934)	(19,338)	(26,505)	(18,875)	(18,875)
06-000-39232-00000	TRANSFER FROM PARKING FUND	(8,063)	-	-	-	-
	Total Transfers In	**(23,424)**	**(19,338)**	**(26,505)**	**(18,875)**	**(18,875)**
000	**Other Sources**					
06-000-39310-00000	PROCEEDS FROM BOND ISSUE	-	-	(441,727)	(2,198,789)	(2,198,789)
06-000-39990-00000	FUND BALANCE	-	-	(3,123,886)	(2,779,145)	(2,779,145)
	Total Other Sources	**-**	**-**	**(3,565,613)**	**(4,977,934)**	**(4,977,934)**
TOTAL WATER FUND REVENUE:		***(4,743,596)***	***(4,691,793)***	***(8,278,075)***	***(9,702,241)***	***(9,702,241)***
WATER FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
486	***Property & Casualty Insurance***					
06-486-00351-00000	DIRECT PROPERTY	21,605	22,728	22,025	23,804	23,804
06-486-00352-00000	COMP GEN LIABILITY	9,706	9,007	10,000	10,465	10,465
06-486-00353-00000	AUTOMOBILE LIABILITY	2,777	3,961	4,700	4,434	4,434
06-486-00354-00000	PUBLIC OFFICIALS' LIAB	6,300	6,238	6,500	6,642	6,642
	Supplies, Services & Utilities	*40,388*	*41,935*	*43,225*	*45,345*	*45,345*
486	**Total Insurance Premiums**	**40,388**	**41,935**	**43,225**	**45,345**	**45,345**
TOTAL DEPARTMENT OF ADMINISTRATION:		**40,388**	**41,935**	**43,225**	**45,345**	**45,345**
WATER FUND EXPENDITURES - DEPARTMENT OF FINANCE						

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
402	**Water Billing & Collection**					
06-402-00115-00000	SALARIES--PART TIME	-	-	-	-	-
06-402-00130-00000	SALARIES--FULL TIME	64,289	15,779	16,704	17,090	17,090
06-402-00158-00000	GROUP LIFE INSURANCE	54	47	40	43	43
06-402-00159-00000	GROUP DISABILITY INS	263	181	278	215	215
06-402-00167-00000	WELLNESS	-	-	67	67	67
06-402-00177-00000	EXCESS SICK LEAVE PAYMENTS	458	-	-	-	-
06-402-00180-00000	SALARIES--OVER TIME	653	-	-	-	-
06-402-00191-00000	UNIFORM ALLOWANCE	24	-	-	-	-
06-402-00192-00000	FICA/MEDICARE	2,486	1,224	1,478	1,308	1,308
06-402-00196-00000	GROUP HOSPITAL INSURANCE	8,031	7,297	4,934	4,532	4,532
06-402-00198-00000	GROUP DENTAL INSURANCE	473	212	162	114	114
06-402-00199-00000	GROUP VISION INSURANCE	95	95	38	38	38
	Salaries, Wages, & Benefits	*76,826*	*24,834*	*23,701*	*23,407*	*23,407*
06-402-00210-00000	OFFICE SUPPLIES	12	21	50	50	50
06-402-00215-00000	POSTAGE	7,045	8,949	4,800	4,800	4,800
06-402-00220-00000	OPERATING SUPPLIES	210	200	50	50	50
06-402-00260-00000	SMALL TOOLS & EQUIPMENT	345	-	100	100	100
06-402-00312-00000	MGMT CONSULTING SERVICES	17,411	-	-	-	-
06-402-00318-00000	COMPUTER SERVICES	-	146	300	300	300
06-402-00321-00000	TELEPHONE	357	279	150	430	430
06-402-00331-00000	TRAVEL EXPENSES	-	-	-	-	-
06-402-00342-00000	PRINTING	2,275	2,573	1,470	2,591	2,591
06-402-00343-00000	PHOTOCOPY	143	234	350	350	350
06-402-00372-00000	MAINTENANCE-VEHICLES	395	650	-	-	-
06-402-00373-00000	MAINTENANCE-BUILDINGS	-	8,718	-	-	-
06-402-00374-00000	MAINTENANCE-EQUIPMENT	2,220	1,682	750	750	750
06-402-00394-00000	OTHER SERVICE FEES	1,925	421	1,824	2,324	2,324
06-402-00399-00000	ADMIN. -(AUDITOR ACCT.)	-	-	-	-	-
06-402-00430-00000	SALES TAX - WATER METERS	1,101	450	2,000	2,000	2,000
06-402-00461-00000	TRAINING	-	-	2,375	2,375	2,375
	Supplies, Services & Utilities	*33,439*	*24,322*	*14,219*	*16,120*	*16,120*
06-402-00730-00000	BUILDINGS	-	-	-	67,000	67,000
06-402-00730-17018	BUILDINGS	-	-	67,000	-	-
06-402-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	-
06-402-00740-17006	MACHINERY & EQUIPMENT	-	-	-	-	-
06-402-00740-17016	MACHINERY & EQUIPMENT	-	-	111,900	108,750	108,750
06-402-00740-17018	MACHINERY & EQUIPMENT	-	-	-	-	-
	Capital Expenditures	*-*	*-*	*178,900*	*175,750*	*175,750*
402	**Total Water Billing & Collection**	**110,265**	**49,156**	**216,820**	**215,277**	**215,277**
472	**Debt Service**					
06-471-47120-00000	DEBT SERVICE PRINCIPAL	(1)	0	669,820	931,256	931,256
06-472-47220-00000	DEBT SERVICE INTEREST	286,321	271,205	479,065	432,876	432,876
06-472-47304-00000	PAYING AGENT FEE	-	-	-	-	-
06-472-47305-00000	NOTE ISSUE COSTS	-	-	-	-	-
	Debt Service	*286,320*	*271,205*	*1,148,885*	*1,364,132*	*1,364,132*
472	**Total Debt Service**	**286,320**	**271,205**	**1,148,885**	**1,364,132**	**1,364,132**
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	770	5,440	6,000	6,000	6,000
	Supplies, Services & Utilities	*770*	*5,440*	*8,850*	*8,850*	*8,850*
481	**Total Water Authority**	**770**	**5,440**	**8,850**	**8,850**	**8,850**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
488	**Unallocated Employee Benefits**					
06-487-00196-00000	GROUP HOSPITAL INSURANCE	159	163	200	200	200
06-488-00195-00000	WORKERS' COMPENSATION	40,805	34,556	34,557	36,803	36,803
	Salaries, Wages, & Benefits	*40,964*	*34,719*	*34,757*	*37,003*	*37,003*
488	**Total Unallocated Employee Benefits**	**40,964**	**34,719**	**34,757**	**37,003**	**37,003**
492	**Transfers Out**					
06-492-49201-00000	TRANSFER TO GENERAL FUND	985,892	855,612	581,337	574,230	574,230
	Transfers Out	*985,892*	*855,612*	*581,337*	*574,230*	*574,230*
492	**Total Transfers Out**	**985,892**	**855,612**	**581,337**	**574,230**	**574,230**
TOTAL DEPARTMENT OF FINANCE:		**1,424,211**	**1,216,131**	**1,990,649**	**2,199,492**	**2,199,492**
WATER FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
449	**Water Lines Maintenance**					
06-449-00130-00000	SALARIES--FULL TIME	240,859	213,550	225,120	230,126	230,126
06-449-00158-00000	GROUP LIFE INSURANCE	502	335	427	452	452
06-449-00159-00000	GROUP DISABILITY INS	2,312	1,962	3,017	2,284	2,284
06-449-00167-00000	WELLNESS	-	85	-	-	-
06-449-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,429	3,306	1,897	3,305	3,305
06-449-00180-00000	SALARIES--OVER TIME	9,582	4,563	6,250	6,250	6,250
06-449-00191-00000	UNIFORM ALLOWANCE	1,360	1,289	1,190	1,252	1,252
06-449-00192-00000	FICA/MEDICARE	19,831	14,937	17,698	18,080	18,080
06-449-00196-00000	GROUP HOSPITAL INSURANCE	81,031	67,716	90,629	112,336	112,336
06-449-00198-00000	GROUP DENTAL INSURANCE	3,826	2,931	2,713	3,158	3,158
06-449-00199-00000	GROUP VISION INSURANCE	494	501	389	396	396
	Salaries, Wages, & Benefits	*362,226*	*311,175*	*349,330*	*377,639*	*377,639*
06-449-00210-00000	OFFICE SUPPLIES	193	192	250	400	400
06-449-00220-00000	OPERATING SUPPLIES	60,439	37,525	28,120	34,920	34,920
06-449-00222-00000	CHEMICALS	-	1,579	-	-	-
06-449-00226-00000	CLEANING SUPPLIES	750	316	440	440	440
06-449-00231-00000	VEHICLE FUEL & OIL	12,117	9,706	20,000	12,000	12,000
06-449-00249-00000	VEHICLE SUPPLIES	6,099	8,836	12,200	13,200	13,200
06-449-00250-00000	MAINTENANCE SUPPLIES	17,214	4,761	7,625	7,625	7,625
06-449-00260-00000	SMALL TOOLS & EQUIPMENT	4,693	4,607	3,200	3,200	3,200
06-449-00317-00000	PEST CONTROL SERVICES	93	93	200	200	200
06-449-00318-00000	COMPUTER SERVICES	660	-	4,000	-	-
06-449-00321-00000	TELEPHONE	2,930	3,098	2,500	2,600	2,600
06-449-00327-00000	RADIO MAINTENANCE	-	-	385	385	385
06-449-00331-00000	TRAVEL EXPENSES	-	-	500	500	500
06-449-00343-00000	PHOTOCOPY	-	-	100	100	100
06-449-00361-00000	ELECTRICITY	3,116	2,766	3,250	3,000	3,000
06-449-00362-00000	NATURAL GAS	2,439	1,507	2,625	2,500	2,500
06-449-00364-00000	SEWER	230	236	270	270	270
06-449-00365-00000	SOLID WASTE	463	541	450	840	840
06-449-00366-00000	WATER	239	242	265	265	265
06-449-00372-00000	MAINTENANCE-VEHICLES	2,447	3,288	5,000	8,000	8,000
06-449-00373-00000	MAINTENANCE-BUILDINGS	345	830	5,595	4,695	4,695
06-449-00374-00000	MAINTENANCE-EQUIPMENT	3,147	3,650	2,800	3,700	3,700
06-449-00384-00000	RENTAL-EQUIPMENT	-	115	360	360	360
06-449-00394-00000	OTHER SERVICE FEES	7,824	7,239	7,690	7,390	7,390
06-449-00420-00000	DUES & SUBSCRIPTIONS	674	583	500	595	595
06-449-00421-00000	LICENSES & PERMITS	2,030	2,559	3,000	3,000	3,000
06-449-00440-00000	LAUNDRY SERVICE	1,667	1,523	1,500	1,500	1,500
06-449-00461-00000	TRAINING	393	816	500	500	500

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
06-449-00610-00000	CONSTRUCTION CONTRACTS	-	-	-	-	-
	Supplies, Services & Utilities	*130,202*	*96,606*	*113,325*	*112,185*	*112,185*
06-449-00720-17036	IMPROVEMENTS	-	-	2,810,871	3,000,000	3,000,000
06-449-00720-17037	IMPROVEMENTS	-	-	-	-	-
06-449-00730-00000	BUILDINGS	-	-	-	20,000	20,000
06-449-00730-20010	BUILDINGS	-	-	12,500	-	-
06-449-00740-00000	MACHINERY & EQUIPMENT	-	-	-	1,000,000	1,000,000
06-449-00740-17019	MACHINERY & EQUIPMENT	-	-	-	-	-
06-449-00740-19007	MACHINERY & EQUIPMENT	-	-	-	-	-
06-449-00740-19008	MACHINERY & EQUIPMENT	-	-	20,000	-	-
06-449-00740-20022	MACHINERY & EQUIPMENT	-	-	200,000	-	-
06-449-00760-00000	VEHICLES	-	-	-	185,000	185,000
06-449-00760-18039	VEHICLES	-	-	-	-	-
06-449-00760-18040	VEHICLES	-	-	-	-	-
06-449-00760-20023	VEHICLES	-	-	18,333	-	-
06-449-00760-20024	VEHICLES	-	-	13,334	-	-
	Capital Expenditures	*-*	*-*	*3,075,038*	*4,205,000*	*4,205,000*
449	**Total Water Lines Maintenance**	**492,429**	**407,781**	**3,537,693**	**4,694,824**	**4,694,824**
450	**Water Meter Maintenance**					
06-450-00115-00000	PART-TIME SALARIES	-	-	-	-	-
06-450-00130-00000	SALARIES--FULL TIME	8,943	6,388	16,375	-	-
06-450-00158-00000	GROUP LIFE INSURANCE	23	13	48	-	-
06-450-00159-00000	GROUP DISABILITY INS	118	99	336	-	-
06-450-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	-	-	-
06-450-00180-00000	SALARIES--OVER TIME	474	207	400	-	-
06-450-00191-00000	UNIFORM ALLOWANCE	-	29	-	-	-
06-450-00192-00000	FICA/MEDICARE	711	497	1,253	-	-
06-450-00196-00000	GROUP HOSPITAL INSURANCE	3,877	2,860	14,968	-	-
06-450-00198-00000	GROUP DENTAL INSURANCE	225	149	425	-	-
06-450-00199-00000	GROUP VISION INSURANCE	6	-	45	-	-
	Salaries, Wages, & Benefits	*14,376*	*10,241*	*33,850*	-	-
06-450-00210-00000	OFFICE SUPPLIES	5	-	100	-	-
06-450-00220-00000	OPERATING SUPPLIES	17,551	7,139	12,000	35,000	35,000
06-450-00231-00000	VEHICLE FUEL & OIL	621	565	2,000	300	300
06-450-00249-00000	VEHICLE SUPPLIES	-	12	500	-	-
06-450-00250-00000	MAINTENANCE SUPPLIES	-	-	-	-	-
06-450-00260-00000	SMALL TOOLS & EQUIPMENT	22	-	1,000	300	300
06-450-00321-00000	TELEPHONE	857	794	900	800	800
06-450-00331-00000	TRAVEL EXPENSES	-	-	300	-	-
06-450-00341-00000	ADVERTISING	-	-	-	-	-
06-450-00364-00000	SEWER	580	447	600	600	600
06-450-00366-00000	WATER	638	483	600	600	600
06-450-00372-00000	MAINTENANCE-VEHICLES	-	-	400	-	-
06-450-00440-00000	LAUNDRY SERVICE	-	-	-	-	-
06-450-00461-00000	TRAINING	-	-	250	150	150
	Supplies, Services & Utilities	*20,274*	*9,440*	*18,650*	*37,750*	*37,750*
450	**Total Water Meter Maintenance**	**34,650**	**19,682**	**52,500**	**37,750**	**37,750**
44L	**Water Lab**					
06-44L-00130-00000	SALARIES--FULL TIME	75,158	77,222	79,423	82,504	82,504
06-44L-00158-00000	GROUP LIFE INSURANCE	134	134	119	129	129
06-44l-00159-00000	GROUP DISABILITY INS	696	720	840	840	840
06-44L-00177-00000	EXCESS SICK LEAVE PAYMENTS	746	912	766	912	912
06-44L-00180-00000	SALARIES--OVER TIME	-	-	1,100	1,130	1,130
06-44L-00191-00000	UNIFORM ALLOWANCE	375	218	450	452	452

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
06-44L-00192-00000	FICA/MEDICARE	5,812	5,979	6,076	6,322	6,322
06-44L-00196-00000	GROUP HOSPITAL INSURANCE	26,103	26,103	18,187	32,386	32,386
06-44L-00198-00000	GROUP DENTAL INSURANCE	1,114	1,114	1,062	1,062	1,062
06-44L-00199-00000	GROUP VISION INSURANCE	113	126	113	113	113
	Salaries, Wages, & Benefits	*110,250*	*112,526*	*108,136*	*125,850*	*125,850*
06-44L-00210-00000	OFFICE SUPPLIES	260	289	278	287	287
06-44L-00215-00000	POSTAGE	28	-	142	142	142
06-44L-00220-00000	OPERATING SUPPLIES	701	3,153	253	449	449
06-44L-00222-00000	CHEMICALS	5,141	5,189	5,770	5,956	5,956
06-44L-00225-00000	LAB SUPPLIES	3,754	5,272	4,731	5,111	5,111
06-44L-00226-00000	CLEANING SUPPLIES	278	440	307	437	437
06-44L-00231-00000	VEHICLE FUEL & OIL	228	349	408	284	284
06-44L-00249-00000	VEHICLE SUPPLIES	-	182	186	186	186
06-44L-00260-00000	SMALL TOOLS & EQUIPMENT	3,398	3,840	4,422	3,961	3,961
06-44L-00316-00000	LABORATORY TEST SERVICES	11,591	15,800	13,744	11,985	11,985
06-44L-00318-00000	COMPUTER SERVICES	858	1,009	1,000	1,000	1,000
06-44L-00321-00000	TELEPHONE	297	325	341	334	334
06-44L-00327-00000	RADIO MAINTENANCE	-	-	1,000	1,000	1,000
06-44L-00331-00000	TRAVEL EXPENSES	52	-	441	440	440
06-44L-00341-00000	ADVERTISING	1,358	1,338	1,300	1,225	1,225
06-44L-00343-00000	PHOTOCOPY	47	15	120	120	120
06-44L-00372-00000	MAINTENANCE-VEHICLES	304	352	440	520	520
06-44L-00373-00000	MAINTENANCE-BUILDINGS	176	1,154	5,000	5,000	5,000
06-44L-00374-00000	MAINTENANCE-EQUIPMENT	1,974	1,570	2,488	2,677	2,677
06-44L-00420-00000	DUES & SUBSCRIPTIONS	886	748	1,044	1,044	1,044
06-44L-00421-00000	LICENSES & PERMITS	1,000	2,800	1,450	1,450	1,450
06-44L-00440-00000	LAUNDRY SERVICE	390	490	427	539	539
06-44L-00461-00000	TRAINING	549	379	915	940	940
	Supplies, Services & Utilities	*33,268*	*44,691*	*46,207*	*45,087*	*45,087*
06-44L-00740-18061	MACHINERY & EQUIPMENT	-	-	-	-	-
	Capital Expenditures	-	-	-	-	-
44L	**Total Water Lab**	**143,518**	**157,217**	**154,343**	**170,937**	**170,937**
44P	**Water Treatment Plant**					
06-44P-00130-00000	SALARIES--FULL TIME	444,867	480,875	427,069	477,326	477,326
06-44P-00158-00000	GROUP LIFE INSURANCE	768	790	713	771	771
06-44p-00159-00000	GROUP DISABILITY INS	4,021	4,214	5,040	4,041	4,041
06-44P-00167-00000	EAP SERVICES	177	-	-	-	-
06-44P-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,846	2,249	1,896	2,249	2,249
06-44P-00180-00000	SALARIES--OVER TIME	60,373	45,422	49,805	51,251	51,251
06-44P-00191-00000	UNIFORM ALLOWANCE	1,353	1,281	2,145	2,254	2,254
06-44P-00192-00000	FICA/MEDICARE	38,670	40,233	38,671	40,338	40,338
06-44P-00196-00000	GROUP HOSPITAL INSURANCE	113,797	123,045	120,168	140,065	140,065
06-44P-00198-00000	GROUP DENTAL INSURANCE	6,472	6,519	5,220	4,645	4,645
06-44P-00199-00000	GROUP VISION INSURANCE	743	806	675	675	675
	Salaries, Wages, & Benefits	*673,086*	*705,434*	*651,402*	*723,615*	*723,615*
06-44P-00210-00000	OFFICE SUPPLIES	634	584	425	335	335
06-44P-00215-00000	POSTAGE	47	168	200	200	200
06-44P-00220-00000	OPERATING SUPPLIES	(1,144)	15,425	3,300	3,300	3,300
06-44P-00222-00000	CHEMICALS	182,249	203,003	195,950	185,000	185,000
06-44P-00225-00000	LAB SUPPLIES	7,786	8,861	8,650	9,000	9,000
06-44P-00226-00000	CLEANING SUPPLIES	631	669	1,000	800	800
06-44P-00231-00000	VEHICLE FUEL & OIL	3,238	5,253	4,793	4,058	4,058
06-44P-00249-00000	VEHICLE SUPPLIES	2,485	1,024	1,200	1,000	1,000
06-44P-00250-00000	MAINTENANCE SUPPLIES	18,462	21,077	25,000	22,500	22,500
06-44P-00260-00000	SMALL TOOLS & EQUIPMENT	14,287	4,611	2,500	32,421	32,421
06-44P-00313-00000	ENGINEERING SERVICES	3,959	1,690	30,000	30,000	30,000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
06-44P-00317-00000	PEST CONTROL SERVICES	-	-	-	-	-
06-44P-00318-00000	COMPUTER SERVICES	8,395	2,507	10,000	10,000	10,000
06-44P-00321-00000	TELEPHONE	5,017	5,150	5,000	5,000	5,000
06-44P-00331-00000	TRAVEL EXPENSES	567	467	1,600	1,600	1,600
06-44P-00342-00000	PRINTING	-	-	-	-	-
06-44P-00343-00000	PHOTOCOPY	1,023	787	1,000	500	500
06-44P-00361-00000	ELECTRICITY	173,058	132,870	130,000	130,000	130,000
06-44P-00362-00000	NATURAL GAS	22,524	16,035	20,000	25,000	25,000
06-44P-00364-00000	SEWER	531	324	400	400	400
06-44P-00365-00000	SOLID WASTE	85,083	90,440	75,000	90,000	90,000
06-44P-00366-00000	EMERGENCY WATER CHARGE	-	-	-	-	-
06-44P-00371-00000	MAINTENANCE-LAND	9,722	1,010	20,000	12,000	12,000
06-44P-00372-00000	MAINTENANCE-VEHICLES	64	-	2,000	1,000	1,000
06-44P-00373-00000	MAINTENANCE-BUILDINGS	9,135	10,242	12,500	12,500	12,500
06-44P-00374-00000	MAINTENANCE-EQUIPMENT	49,543	31,782	50,000	50,000	50,000
06-44P-00394-00000	OTHER SERVICE FEES	-	651	16,040	15,448	15,448
06-44P-00420-00000	DUES & SUBSCRIPTIONS	526	456	1,630	1,630	1,630
06-44P-00421-00000	LICENSES & PERMITS	1,616	27,113	27,075	27,075	27,075
06-44P-00440-00000	LAUNDRY SERVICE	2,348	2,356	2,500	2,500	2,500
06-44P-00461-00000	TRAINING	1,086	971	3,000	3,000	3,000
06-44P-00610-00000	CONSTRUCTION CONTRACTS	-	-	-	-	-
	Supplies, Services & Utilities	*602,870*	*585,527*	*650,763*	*676,267*	*676,267*
06-44P-00720-00000	IMPROVEMENTS	-	-	-	924,090	924,090
06-44P-00720-17037	IMPROVEMENTS	-	-	155,000	-	-
06-44P-00720-18055	IMPROVEMENTS	-	-	-	-	-
06-44P-00720-20018	IMPROVEMENTS	-	-	25,000	-	-
06-44P-00720-20019	IMPROVEMENTS	-	-	875,500	-	-
06-44P-00730-00000	BUILDINGS	-	-	-	60,000	60,000
06-44P-00730-19015	BUILDINGS	-	-	125,000	140,000	140,000
06-44P-00730-20020	BUILDINGS	-	-	10,000	-	-
06-44P-00740-00000	MACHINERY & EQUIPMENT	-	-	-	29,921	29,921
06-44P-00740-17065	MACHINERY & EQUIPMENT	-	-	-	-	-
06-44P-00740-17066	MACHINERY & EQUIPMENT	-	-	-	-	-
06-44P-00740-18056	MACHINERY & EQUIPMENT	-	-	-	-	-
06-44P-00740-18057	MACHINERY & EQUIPMENT	-	-	-	-	-
06-44P-00740-18058	MACHINERY & EQUIPMENT	-	-	-	-	-
06-44P-00740-18062	MACHINERY & EQUIPMENT	-	-	-	-	-
06-44P-00740-19016	MACHINERY & EQUIPMENT	-	-	-	-	-
06-44P-00740-19017	MACHINERY & EQUIPMENT	-	-	-	-	-
06-44P-00740-19018	MACHINERY & EQUIPMENT	-	-	-	-	-
06-44P-00740-20021	MACHINERY & EQUIPMENT	-	-	7,000	-	-
06-44P-00760-00000	VEHICLES	-	-	-	-	-
	Capital Expenditures	-	-	*1,197,500*	*1,154,011*	*1,154,011*
44P	**Total Water Treatment Plant**	**1,275,955**	**1,290,961**	**2,499,665**	**2,553,893**	**2,553,893**
TOTAL DEPARTMENT OF WATER RESOURCES:		**1,946,553**	**1,875,641**	**6,244,201**	**7,457,404**	**7,457,404**
TOTAL WATER FUND EXPENDITURES:		**3,411,152**	**3,133,707**	**8,278,075**	**9,702,241**	**9,702,241**
Water Fund Revenue Total		**4,743,596**	**4,691,793**	**8,278,075**	**9,702,241**	**9,702,241**
Water Fund Expense Total		**3,411,152**	**3,133,707**	**8,278,075**	**9,702,241**	**9,702,241**
Water Fund Gain/(Loss) from Operation		**1,332,444**	**1,558,087**	**-**	**-**	**-**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
07	**STORMWATER FUND**					
STORMWATER FUND REVENUE						
000	**Interest & Rents**					
07-000-34110-00000	INTEREST INCOME-SAVINGS	-	(1,167)	-	-	-
	Total Interest & Rents	**-**	**(1,167)**	**-**	**-**	**-**
000	**Charges for Services**					
07-000-37700-00000	STORMWATER FEE	-	(1,148,962)	(1,741,720)	(1,741,720)	(1,741,720)
	Total Charges for Services	**-**	**(1,148,962)**	**(1,741,720)**	**(1,741,720)**	**(1,741,720)**
000	**Intergovernmental**					
07-000-35704-00000	STATE GRANTS	-	-	-	(219,420)	(219,420)
	Total Intergovernmental	**-**	**-**	**-**	**(219,420)**	**(219,420)**
000	**Other Revenue**					
07-000-37500-00000	DONATED CAPITAL	-	(43,505)	-	-	-
07-000-38196-00000	HEALTH INSURANCE COPAY	-	-	-	(4,670)	(4,670)
07-000-38710-00000	PRIVATE CONTRIBUTIONS	-	-	-	-	-
07-000-38725-00000	DIVIDENDS - GROUP HEALTH INSURANCE	-	-	-	(6,000)	(6,000)
	Total Other Revenue	**-**	**(43,505)**	**-**	**(10,670)**	**(10,670)**
000	**Transfers In**					
07-000-39202-00000	TRANSFER FROM OTHER FUNDS	-	-	(50,000)	-	-
	Total Transfers In	**-**	**-**	**(50,000)**	**-**	**-**
000	**Other Sources**					
07-000-39310-00000	PROCEEDS OF BOND ISSUE	-	-	(385,750)	(580,750)	(580,750)
	Total Other Sources	**-**	**-**	**(385,750)**	**(580,750)**	**(580,750)**
TOTAL STORMWATER FUND REVENUE:		**-**	**(1,193,634)**	**(2,177,470)**	**(2,552,560)**	**(2,552,560)**
STORMWATER FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Stormwater Billing & Collection**					
07-402-00130-00000	SALARIES - FULL TIME	-	13,860	17,071	17,090	17,090
07-402-00158-00000	GROUP LIFE INSURANCE	-	26	41	44	44
07-402-00159-00000	GROUP DISABILITY INSURANCE	-	87	284	220	220
07-402-00167-00000	WELLNESS	-	-	67	67	67
07-402-00192-00000	FICA/ MEDICARE	-	804	1,306	1,336	1,336
07-402-00196-00000	GROUP HOSPITAL INSURANCE	-	4,189	5,035	4,641	4,641
07-402-00198-00000	GROUP DENTAL INSURANCE	-	122	164	117	117
07-402-00199-00000	GROUP VISION INSURANCE	-	11	39	39	39
	Salaries, Wages, & Benefits	-	*19,098*	*24,007*	*23,554*	*23,554*
07-402-00215-00000	POSTAGE	-	2,197	4,800	4,800	4,800
07-402-00220-00000	OPERATING SUPPLIES	-	2	50	50	50
07-402-00318-00000	COMPUTER SERVICES	-	146	300	300	300
07-402-00321-00000	TELEPHONE	-	-	150	-	-
07-402-00342-00000	PRINTING	-	492	1,470	2,629	2,629
07-402-00343-00000	PHOTOCOPY	-	-	250	350	350
07-402-00374-00000	MAINTENANCE - EQUIPMENT	-	306	-	-	-
07-402-00394-00000	OTHER SERVICE FEES	-	-	1,224	1,824	1,824
07-402-00461-00000	TRAINING	-	-	2,375	2,375	2,375
	Supplies, Services & Utilities	-	*3,143*	*10,619*	*12,328*	*12,328*
402	**Total Stormwater Billing & Collection**	**-**	**22,241**	**34,626**	**35,882**	**35,882**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
472	**Debt Service**					
07-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	-	225,000	***225,000***
07-472-47220-00000	DEBT SERVICE INTEREST	-	-	100,000	140,000	140,000
	Debt Service	-	-	*100,000*	*365,000*	*365,000*
472	**Total Debt Service**	**-**	**-**	**100,000**	**365,000**	**365,000**
488	**Unallocated Employee Benefits**					
07-488-00195-00000	WORKERS' COMPENSATION	-	-	32,000	1,856	1,856
	Salaries, Wages, & Benefits	-	-	*32,000*	*1,856*	*1,856*
488	**Total Unallocated Employee Benefits**	**-**	**-**	**32,000**	**1,856**	**1,856**
492	**Transfers Out**					
07-492-49201-00000	TRANSFER TO GENERAL FUND	-	191,696	560,560	564,823	564,823
	Transfers Out	-	*191,696*	*560,560*	*564,823*	*564,823*
492	**Total Transfers Out**	**-**	**191,696**	**560,560**	**564,823**	**564,823**
TOTAL DEPARTMENT OF FINANCE:		**-**	**213,937**	**727,186**	**967,561**	**967,561**
STORMWATER FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
431	**Street Cleaning**					
07-431-00130-00000	SALARIES--FULL TIME	-	51,165	50,452	52,708	52,708
07-431-00158-00000	GROUP LIFE INSURANCE	-	104	95	103	103
07-431-00159-00000	GROUP DISABILITY INS	-	469	672	520	520
07-431-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	1,832	1,832	1,832	1,832
07-431-00180-00000	SALARIES--OVER TIME	-	4,881	3,500	3,500	3,500
07-431-00192-00000	FICA/MEDICARE	-	4,351	3,960	4,280	4,280
07-431-00196-00000	GROUP HOSPITAL INSURANCE	-	28,114	29,936	32,386	32,386
07-431-00198-00000	GROUP DENTAL INSURANCE	-	891	850	850	850
07-431-00199-00000	GROUP VISION INSURANCE	-	101	90	90	90
	Salaries, Wages, & Benefits	-	*91,908*	*91,387*	*96,269*	*96,269*
07-431-00220-00000	OPERATING SUPPLIES	-	4,501	7,395	7,395	7,395
07-431-00231-00000	VEHICLE FUEL & OIL	-	7,471	6,200	6,200	6,200
07-431-00249-00000	VEHICLE SUPPLIES	-	9,883	5,500	5,500	5,500
07-431-00260-00000	SMALL TOOLS & EQUIPMENT	-	791	400	400	400
07-431-00365-00000	SOLID WASTE	-	9,730	17,000	17,000	17,000
	Supplies, Services & Utilities	-	*32,377*	*36,495*	*36,495*	*36,495*
07-431-00760-00000	VEHICLES	-	-	-	243,800	*243,800*
	Capital Expenditures	-	-	-	*243,800*	*243,800*
431	**Total Street Cleaning**	**-**	**124,285**	**127,882**	**376,564**	**376,564**
STORMWATER FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
447	**Stormwater Operations**					
07-447-00130-00000	SALARIES - FULL TIME	-	130,675	206,213	219,067	219,067
07-447-00158-00000	GROUP LIFE INSURANCE	-	220	400	429	429
07-447-00159-00000	GROUP DISABILITY INSURANCE	-	689	2,823	2,168	2,168
07-447-00167-00000	FITNESS REIMBURSEMENT	-	85	-	-	-
07-447-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	1,528	1,209	1,528	1,528
07-447-00180-00000	SALARIES - OVER TIME	-	1,494	1,020	1,020	1,020
07-447-00191-00000	UNIFORM ALLOWANCE	-	1,414	1,190	1,252	1,252
07-447-00192-00000	FICA/ MEDICARE	-	7,778	15,775	16,758	16,758

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
07-447-00196-00000	GROUP HOSPITAL INSURANCE	-	27,029	94,517	91,192	91,192
07-447-00198-00000	GROUP DENTAL INSURANCE	-	1,077	2,746	2,553	2,553
07-447-00199-00000	GROUP VISION INSURANCE	-	-	375	376	376
	Salaries, Wages, & Benefits	-	*171,988*	*326,268*	*336,343*	*336,343*
07-447-00210-00000	OFFICE SUPPLIES	-	220	250	400	400
07-447-00220-00000	OPERATING SUPPLIES	-	15,834	23,500	29,900	29,900
07-447-00226-00000	CLEANING SUPPLIES	-	316	440	440	440
07-447-00231-00000	VEHICLE FUEL AND OIL	-	2,920	2,000	6,100	6,100
07-447-00249-00000	VEHICLE SUPPLIES	-	8,626	12,200	12,200	12,200
07-447-00250-00000	MAINTENANCE SUPPLIES	-	4,943	10,590	10,590	10,590
07-447-00260-00000	SMALL TOOLS AND EQUIPMENT	-	4,441	2,200	2,200	2,200
07-447-00313-00000	ENGINEERING SERVICES	-	3,615	11,000	6,000	6,000
07-447-00317-00000	PEST CONTROL SERVICES	-	93	200	200	200
07-447-00318-00000	COMPUTER SERVICES	-	432	4,600	2,910	2,910
07-447-00321-00000	TELEPHONE	-	1,182	2,980	2,980	2,980
07-447-00327-00000	RADIO MAINTENANCE	-	-	385	385	385
07-447-00342-00000	PRINTING	-	142	1,000	1,000	1,000
07-447-00343-00000	PHOTOCOPY	-	-	110	110	110
07-447-00361-00000	ELECTRICITY	-	2,766	3,250	3,250	3,250
07-447-00362-00000	NATURAL GAS	-	1,507	2,625	2,625	2,625
07-447-00364-00000	SEWER	-	-	270	270	270
07-447-00365-00000	SOLID WASTE	-	541	450	828	828
07-447-00366-00000	WATER	-	-	265	265	265
07-447-00371-00000	MAINTENANCE - LAND	-	-	2,000	1,560	1,560
07-447-00372-00000	MAINTENANCE - VEHICLES	-	2,623	5,000	8,000	8,000
07-447-00373-00000	MAINTENANCE - BUILDINGS	-	2,886	1,695	4,695	4,695
07-447-00374-00000	MAINTENANCE - EQUIPMENT	-	3,650	3,700	3,700	3,700
07-447-00394-00000	OTHER SERVICE FEES	-	2,984	8,440	8,726	8,726
07-447-00420-00000	DUES & SUBSCRIPTIONS	-	583	1,030	1,030	1,030
07-447-00421-00000	LICENSES & PERMITS	-	5,432	1,500	2,480	2,480
07-447-00440-00000	LAUNDRY SERVICE	-	1,477	1,500	1,500	1,500
07-447-00461-00000	TRAINING	-	1,421	1,150	1,150	1,150
	Supplies, Services & Utilities	-	*68,635*	*104,330*	*115,494*	*115,494*
07-447-00720-00000	IMPROVEMENTS	-	-	-	140,000	140,000
07-447-00720-17040	IMPROVEMENTS	-	-	150,000	200,000	200,000
07-447-00720-17041	IMPROVEMENTS	-	-	-	-	-
07-447-00720-17042	IMPROVEMENTS	-	-	-	-	-
07-447-00720-17043	IMPROVEMENTS	-	-	20,000	20,000	20,000
07-447-00720-17044	IMPROVEMENTS	-	-	5,000	-	-
07-447-00720-17045	IMPROVEMENTS	-	-	80,000	-	-
07-447-00720-17046	IMPROVEMENTS	-	-	-	-	-
07-447-00720-18034	CAPITAL PROJECTS	-	-	-	-	-
07-447-00720-18035	CAPITAL PROJECTS	-	-	40,000	45,000	45,000
07-447-00730-00000	BUILDINGS	-	-	67,000	87,000	87,000
07-447-00730-20010	BUILDINGS	-	-	12,500	-	-
07-447-00740-00000	MACHINERY & EQUIPMENT	-	-	16,850	-	-
07-447-00740-17016	MACHINERY & EQUIPMENT	-	-	111,900	108,750	108,750
07-447-00740-17018	MACHINERY & EQUIPMENT	-	-	-	-	-
07-447-00740-19007	MACHINERY & EQUIPMENT	-	-	-	-	-
07-447-00740-19008	MACHINERY & EQUIPMENT	-	-	-	-	-
07-447-00750-00000	IMPROVEMENTS TO LAND	-	-	-	6,737	6,737
07-447-00750-20005	IMPROVEMENTS TO LAND	-	-	6,737	-	-
07-447-00760-00000	VEHICLES	-	-	-	-	-
07-447-00760-19019	VEHICLES	-	-	-	-	-
07-447-00760-20023	VEHICLES	-	-	18,334	-	-
07-447-00760-20024	VEHICLES	-	-	13,333	-	-
	Capital Expenditures	-	-	*541,654*	*607,487*	*607,487*
447	**Total Stormwater Operations**	**-**	**240,623**	**972,252**	**1,059,324**	**1,059,324**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
TOTAL DEPARTMENT OF WATER RESOURCES:		-	**240,623**	**972,252**	**1,059,324**	**1,059,324**
TOTAL WATER FUND EXPENDITURES:		-	**578,845**	**1,827,320**	**2,403,449**	**2,403,449**
Stormwater Fund Revenue Total		-	**1,193,634**	**2,177,470**	**2,552,560**	**2,552,560**
Stormwater Fund Expense Total		-	**578,845**	**1,827,320**	**2,403,449**	**2,403,449**
Stormwater Fund Gain/(Loss) from Operation		-	**614,790**	**350,150**	**149,111**	**149,111**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
08	**SEWER FUND**					
SEWER FUND REVENUE						
000	**Interest & Rents**					
08-000-34110-00000	INTEREST INCOME-SAVINGS	(29,183)	(36,718)	(25,000)	(30,000)	(30,000)
08-000-34140-00000	INTEREST INCOME - PLGIT	(73,030)	(86,834)	(75,000)	(80,000)	(80,000)
08-000-34141-00000	INTEREST - INVESTMENT	(71,920)	(63,822)	(7,500)	(68,000)	(68,000)
08-000-34141-GOB17	Sewer GOB17 Series B	(66,065)	(78,012)	-	-	-
	Total Interest & Rents	**(240,198)**	**(265,387)**	**(107,500)**	**(178,000)**	**(178,000)**
000	**Intergovernmental**					
08-000-39130-00000	CAPITAL REIMB-TOWNSHIPS	(229,596)	(2,419,064)	(307,160)	(237,389)	(237,389)
	Total Intergovernmental	**(229,596)**	**(2,419,064)**	**(307,160)**	**(237,389)**	***(237,389)***
000	**Charges for Services**					
08-000-36412-00000	METERED SEWER SALES	(5,463,054)	(5,216,991)	(5,646,068)	(5,391,760)	(5,391,760)
08-000-36470-00000	SALES TO TOWNSHIPS	(842,498)	(502,654)	(900,000)	(670,000)	(670,000)
08-000-36475-00000	SALES TO ARMY WAR COLLEGE	(87,952)	(102,894)	(90,000)	(60,000)	(60,000)
	Total Charges for Services	**(6,393,503)**	**(5,822,538)**	**(6,636,068)**	**(6,121,760)**	***(6,121,760)***
000	**Other Revenue**					
08-000-36411-00000	SEWER TAPPING FEES	(130,178)	(209,121)	(165,000)	(30,563)	(30,563)
08-000-36481-00000	SURCHARGE FEES	(96,784)	(216,358)	(110,000)	(190,000)	(190,000)
08-000-36482-00000	PRETREATMENT MONITORING	(4,821)	(8,028)	(6,400)	(6,800)	(6,800)
08-000-36490-00000	OTHER SERVICE REVENUE	(21,764)	(35,304)	(25,000)	(31,000)	(31,000)
08-000-38010-00000	MISCELLANEOUS REVENUE	(2,248)	(3,614)	(2,500)	(3,600)	(3,600)
08-000-38012-00000	NET APPR. (DEPR) IN MV	(505)	(3,939)	-	-	-
08-000-38196-00000	HEALTH INSURANCE COPAY	(11,302)	(11,350)	(19,186)	(23,277)	(23,277)
08-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(78,593)	(12,900)	(10,634)	(24,000)	(24,000)
08-000-39110-00000	SALE OF PROPERTY	(7,358)	(120)	(5,000)	(5,000)	(5,000)
08-000-39120-00000	REIMBURSEMENTS	(64)	(10,538)	(10,000)	(10,000)	(10,000)
	Total Other Revenue	**(353,615)**	**(511,273)**	**(353,720)**	**(324,240)**	***(324,240)***
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)	(2,154,726)	(2,154,726)
08-000-39990-00000	FUND BALANCE	-	-	(465,674)	-	-
	Total Other Sources	**-**	**-**	**(4,326,970)**	**(2,154,726)**	***(2,154,726)***
TOTAL SEWER FUND REVENUE:		**(7,233,896)**	**(9,018,261)**	**(11,731,418)**	**(9,016,115)**	**(9,016,115)**
SEWER FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
486	**Property & Casualty Insurance**					
08-486-00351-00000	DIRECT PROPERTY	85,149	89,577	87,000	93,814	93,814
08-486-00352-00000	COMP GEN LIABILITY	12,479	11,581	13,000	13,455	13,455
08-486-00353-00000	AUTOMOBILE LIABILITY	5,091	7,263	8,600	8,128	8,128
08-486-00354-00000	PUBLIC OFFICIALS' LIAB	8,100	8,020	8,100	8,539	8,539
	Supplies, Services & Utilities	*110,818*	*116,440*	*116,700*	*123,936*	*123,936*
486	**Total Insurance Premiums**	**110,818**	**116,440**	**116,700**	**123,936**	**123,936**
TOTAL DEPARTMENT OF ADMINISTRATION:		**110,818**	**116,440**	**116,700**	**123,936**	**123,936**
SEWER FUND EXPENDITURES - DEPARTMENT OF FINANCE						

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
402	**Finance Operations**					
08-402-00130-00000	SALARIES--FULL TIME	78,120	8,578	16,698	17,084	17,084
08-402-00158-00000	GROUP LIFE INSURANCE	22	37	40	43	43
08-402-00159-00000	GROUP DISABILITY INS	121	85	278	215	215
08-402-00167-00000	WELLNESS	-	-	67	67	67
08-402-00177-00000	EXCESS SICK LEAVE PAYMENTS	458	-	-	-	-
08-402-00180-00000	SALARIES--OVER TIME	-	-	-	-	-
08-402-00191-00000	UNIFORM ALLOWANCE	24	-	-	-	-
08-402-00192-00000	FICA/MEDICARE	1,541	751	1,277	1,307	1,307
08-402-00196-00000	GROUP HOSPITAL INSURANCE	3,651	2,968	4,932	4,531	4,531
08-402-00198-00000	GROUP DENTAL INSURANCE	332	86	162	114	114
08-402-00199-00000	GROUP VISION INSURANCE	84	95	38	38	38
	Salaries, Wages, & Benefits	*84,353*	*12,601*	*23,492*	*23,399*	*23,399*
08-402-00210-00000	OFFICE SUPPLIES	12	21	50	50	50
08-402-00215-00000	POSTAGE	7,045	8,928	4,800	2,025	2,025
08-402-00220-00000	OPERATING SUPPLIES	210	200	50	50	50
08-402-00260-00000	SMALL TOOLS & EQUIPMENT	345	-	100	100	100
08-402-00312-00000	MGMT CONSULTING FEES	-	3,278	12,000	4,000	4,000
08-402-00318-00000	COMPUTER SERVICES	-	146	300	300	300
08-402-00321-00000	TELEPHONE	151	149	150	430	430
08-402-00331-00000	TRAVEL EXPENSES	-	-	-	-	-
08-402-00342-00000	PRINTING	2,275	2,573	1,470	3,091	3,091
08-402-00343-00000	PHOTOCOPY	143	234	250	350	350
08-402-00372-00000	MAINTENANCE-VEHICLES	395	650	-	-	-
08-402-00373-00000	MAINTENANCE-BUILDING	-	8,718	-	-	-
08-402-00374-00000	MAINTENANCE-EQUIPMENT	2,220	1,682	750	750	750
08-402-00394-00000	OTHER SERVICE FEES	-	414	1,324	1,824	1,824
08-402-00399-00000	ADMIN (AUDITOR ACCT)	-	-	-	-	-
08-402-00461-00000	TRAINING	-	-	2,375	2,375	2,375
	Supplies, Services & Utilities	*12,797*	*26,992*	*23,619*	*15,345*	*15,345*
08-402-00730-00000	BUILDINGS	-	-	-	67,000	67,000
08-402-00730-17018	BUILDINGS	-	-	67,000	-	-
08-402-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	-
08-402-00740-17006	MACHINERY & EQUIPMENT	-	-	-	-	-
08-402-00740-17016	MACHINERY & EQUIPMENT	-	-	111,900	108,750	108,750
08-402-00740-17018	MACHINERY & EQUIPMENT	-	-	-	-	-
	Capital Expenditures	-	-	*178,900*	*175,750*	*175,750*
402	**Total Finance Operations**	**97,149**	**39,593**	**226,011**	**214,494**	**214,494**
472	**Debt Service**					
08-471-47120-00000	DEBT SERVICE PRINCIPAL	(0)	(0)	934,201	1,102,035	1,102,035
08-472-47220-00000	DEBT SERVICE INTEREST	453,002	433,275	637,660	609,969	609,969
08-472-47304-00000	PAYING AGENT FEE	-	-	-	-	-
08-472-47305-00000	NOTE ISSUE COSTS	-	-	-	-	-
	Debt Service	*453,002*	*433,274*	*1,571,861*	*1,712,004*	*1,712,004*
472	**Total Debt Service**	**453,002**	**433,274**	**1,571,861**	**1,712,004**	**1,712,004**
481	**Sewer Authority**					
08-481-00313-00000	ENGINEERING SERVICES	-	-	-	-	-
08-481-00314-00000	LEGAL SERVICES	5,313	2,380	15,000	15,000	15,000
08-481-00420-00000	DUES & SUBSCRIPTIONS	-	200	200	200	200
	Supplies, Services & Utilities	*5,313*	*2,580*	*15,200*	*15,200*	*15,200*
481	**Total Sewer Authority**	**5,313**	**2,580**	**15,200**	**15,200**	**15,200**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
488	**Unallocated Employee Benefits**					
08-487-00196-00000	GROUP HOSPITAL INSURANCE	159	163	200	200	200
08-488-00195-00000	WORKERS' COMPENSATION	53,128	44,996	44,995	47,920	47,920
	Salaries, Wages, & Benefits	*53,287*	*45,159*	*45,195*	*48,120*	*48,120*
488	**Total Unallocated Employee Benefits**	**53,287**	**45,159**	**45,195**	**48,120**	**48,120**
492	**Transfers Out**					
08-492-49201-00000	TRANSFER TO GENERAL FUND	874,394	765,612	538,137	542,230	542,230
08-492-49206-00000	TRANSFER TO WATER FUND	12,934	19,338	26,505	18,875	18,875
	Transfers Out	*887,328*	*784,950*	*564,642*	*561,105*	*561,105*
492	**Total Transfers Out**	**887,328**	**784,950**	**564,642**	**561,105**	**561,105**
TOTAL DEPARTMENT OF FINANCE:		**1,496,079**	**1,305,556**	**2,422,909**	**2,550,923**	**2,550,923**
SEWER FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
425	**Sewer Collection System**					
08-425-00130-00000	SALARIES--FULL TIME	263,597	197,259	223,120	229,089	229,089
08-425-00158-00000	GROUP LIFE INSURANCE	502	309	423	450	450
08-425-00159-00000	GROUP DISABILITY INS	2,304	1,964	2,990	2,274	2,274
08-425-00167-00000	WELLNESS	-	85	-	-	-
08-425-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,429	3,318	1,840	3,318	3,318
08-425-00180-00000	SALARIES--OVER TIME	3,564	3,808	1,800	1,800	1,800
08-425-00191-00000	UNIFORM ALLOWANCE	1,415	1,289	1,190	1,252	1,252
08-425-00192-00000	FICA/MEDICARE	19,379	14,863	17,186	17,661	17,661
08-425-00196-00000	GROUP HOSPITAL INSURANCE	80,726	67,458	89,902	111,688	111,688
08-425-00198-00000	GROUP DENTAL INSURANCE	3,879	2,917	2,679	3,141	3,141
08-425-00199-00000	GROUP VISION INSURANCE	494	501	385	394	394
	Salaries, Wages, & Benefits	*378,289*	*293,770*	*341,515*	*371,067*	*371,067*
08-425-00210-00000	OFFICE SUPPLIES	232	192	250	400	400
08-425-00215-00000	POSTAGE	25	10	-	-	-
08-425-00220-00000	OPERATING SUPPLIES	(2,687)	20,903	15,000	21,800	21,800
08-425-00226-00000	CLEANING SUPPLIES	676	316	440	440	440
08-425-00231-00000	VEHICLE FUEL & OIL	12,111	9,901	20,000	20,000	20,000
08-425-00249-00000	VEHICLE SUPPLIES	5,882	8,630	12,200	12,200	12,200
08-425-00250-00000	MAINTENANCE SUPPLIES	4,035	4,758	15,100	15,100	15,100
08-425-00260-00000	SMALL TOOLS & EQUIPMENT	4,379	4,528	4,900	4,900	4,900
08-425-00312-00000	MANAGEMENT CONSULTING FEES	17,411	-	-	-	-
08-425-00317-00000	PEST CONTROL SERVICES	93	93	200	200	200
08-425-00318-00000	COMPUTER SERVICES	-	-	4,000	-	-
08-425-00321-00000	TELEPHONE	2,643	2,729	2,500	2,500	2,500
08-425-00327-00000	RADIO MAINTENANCE	-	-	385	385	385
08-425-00331-00000	TRAVEL EXPENSES	-	-	500	500	500
08-425-00343-00000	PHOTOCOPY	-	-	110	100	100
08-425-00361-00000	ELECTRICITY	3,116	2,766	3,250	3,000	3,000
08-425-00362-00000	NATURAL GAS	2,439	1,507	2,625	2,500	2,500
08-425-00364-00000	SEWER	230	236	270	270	270
08-425-00365-00000	SOLID WASTE	463	541	450	840	840
08-425-00366-00000	WATER	239	242	265	265	265
08-425-00372-00000	MAINTENANCE-VEHICLES	3,842	2,623	8,000	8,000	8,000
08-425-00373-00000	MAINTENANCE-BUILDINGS	345	713	4,695	4,695	4,695
08-425-00374-00000	MAINTENANCE-EQUIPMENT	3,979	3,650	4,075	3,700	3,700
08-425-00384-00000	RENTAL-EQUIPMENT	-	115	360	360	360
08-425-00394-00000	OTHER SERVICE FEES	6,492	7,239	6,440	6,140	6,140
08-425-00420-00000	DUES & SUBSCRIPTIONS	674	583	595	595	595
08-425-00421-00000	LICENSES & PERMITS	405	2,369	600	1,600	1,600
08-425-00440-00000	LAUNDRY SERVICE	1,667	1,477	1,500	1,500	1,500

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
08-425-00461-00000	TRAINING	(48)	1,449	2,200	2,200	2,200
	Supplies, Services & Utilities	*68,641*	*77,569*	*110,910*	*114,190*	*114,190*
08-425-00720-00000	IMPROVEMENTS	-	-	-	28,000	28,000
08-425-00720-17034	IMPROVEMENTS	-	-	4,339,000	1,832,000	1,832,000
08-425-00720-17035	IMPROVEMENTS	-	-	-	-	-
08-425-00720-18038	IMPROVEMENTS	-	-	-	-	-
08-425-00730-00000	BUILDINGS	-	-	-	20,000	20,000
08-425-00730-20010	BUILDINGS	-	-	12,500	-	-
08-425-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	-
08-425-00740-17019	MACHINERY & EQUIPMENT	-	-	-	-	-
08-425-00740-19007	MACHINERY & EQUIPMENT	-	-	-	-	-
08-425-00740-19008	MACHINERY & EQUIPMENT	-	-	20,000	-	-
08-425-00760-00000	VEHICLES	-	-	-	-	-
08-425-00760-18039	VEHICLES	-	-	-	-	-
08-425-00760-18040	VEHICLES	-	-	-	-	-
08-425-00760-20023	VEHICLES	-	-	18,333	-	-
08-425-00760-20024	VEHICLES	-	-	13,333	-	-
	Capital Expenditures	-	-	*4,403,166*	*1,880,000*	*1,880,000*
425	**Sewer Collection System**	**446,931**	**371,339**	**4,855,591**	**2,365,257**	**2,365,257**
42L	**Sewer Lab**					
08-42L-00130-00000	SALARIES--FULL TIME	302,082	308,909	314,036	325,170	325,170
08-42L-00158-00000	GROUP LIFE INSURANCE	489	478	499	540	540
08-42l-00159-00000	GROUP DISABILITY INS	2,656	2,677	3,528	2,728	2,728
08-42L-00177-00000	EXCESS SICK LEAVE PAYMENTS	5,412	4,235	5,558	4,235	4,235
08-42L-00180-00000	SALARIES--OVER TIME	3,326	2,647	5,017	5,319	5,319
08-42L-00191-00000	UNIFORM ALLOWANCE	478	347	835	835	835
08-42L-00192-00000	FICA/MEDICARE	23,654	24,006	24,408	25,032	25,032
08-42L-00196-00000	GROUP HOSPITAL INSURANCE	83,777	97,960	107,992	124,314	124,314
08-42L-00198-00000	GROUP DENTAL INSURANCE	4,232	4,232	4,035	3,884	3,884
08-42L-00199-00000	GROUP VISION INSURANCE	428	479	428	473	473
	Salaries, Wages, & Benefits	*426,532*	*445,969*	*466,336*	*492,530*	*492,530*
08-42L-00210-00000	OFFICE SUPPLIES	255	359	378	376	376
08-42L-00215-00000	POSTAGE	-	-	113	113	113
08-42L-00220-00000	OPERATING SUPPLIES	(8,089)	(6,675)	1,410	2,333	2,333
08-42L-00222-00000	CHEMICALS	11,603	13,108	14,373	14,922	14,922
08-42L-00225-00000	LAB SUPPLIES	7,961	7,867	9,097	9,522	9,522
08-42L-00226-00000	CLEANING SUPPLIES	281	705	377	753	753
08-42L-00231-00000	VEHICLE FUEL & OIL	502	788	408	284	284
08-42L-00249-00000	VEHICLE SUPPLIES	8	358	506	356	356
08-42L-00250-00000	MAINTENANCE SUPPLIES	2,961	3,706	4,146	3,477	3,477
08-42L-00260-00000	SMALL TOOLS & EQUIPMENT	13,123	8,349	11,035	10,717	10,717
08-42L-00313-00000	ENGINEERING	1,019	-	2,500	-	-
08-42L-00314-00000	LEGAL SERVICES	-	-	5,000	5,000	5,000
08-42L-00316-00000	LABORATORY TEST SERVICES	51,651	32,286	39,645	39,881	39,881
08-42L-00318-00000	COMPUTER EXPENSES	1,413	1,352	1,000	1,000	1,000
08-42L-00321-00000	TELEPHONE	297	325	341	334	334
08-42L-00327-00000	RADIO MAINTENANCE	-	-	1,000	1,000	1,000
08-42L-00331-00000	TRAVEL EXPENSES	554	-	970	969	969
08-42L-00341-00000	ADVERTISING	-	-	275	275	275
08-42L-00343-00000	PHOTOCOPY	155	188	280	280	280
08-42L-00372-00000	MAINTENANCE-VEHICLES	300	390	440	530	530
08-42L-00373-00000	MAINTENANCE-BUILDINGS	9,008	6,904	11,837	13,595	13,595
08-42L-00374-00000	MAINTENANCE-EQUIPMENT	6,411	5,453	8,139	8,379	8,379
08-42L-00420-00000	DUES & SUBSCRIPTIONS	975	575	1,491	1,489	1,489
08-42L-00421-00000	LICENSES & PERMITS	4,850	5,960	5,020	5,020	5,020
08-42L-00440-00000	LAUNDRY SERVICE	1,388	1,302	1,400	1,616	1,616
08-42L-00461-00000	TRAINING	1,293	808	1,900	1,975	1,975

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
	Supplies, Services & Utilities	*107,916*	*84,110*	*123,081*	*124,196*	*124,196*
08-42L-00730-00000	BUILDINGS	-	-	-	-	-
08-42L-00730-19020	BUILDINGS	-	-	30,000	-	-
08-42L-00740-00000	MACHINERY & EQUIPMENT	-	-	-	24,000	24,000
08-42L-00740-19021	MACHINERY & EQUIPMENT	-	-	-	-	-
08-42L-00740-19022	MACHINERY & EQUIPMENT	-	-	-	-	-
	Capital Expenditures	*-*	*-*	*30,000*	*24,000*	*24,000*
42L	**Total Sewer Plant Lab**	**534,448**	**530,078**	**619,417**	**640,726**	**640,726**
42M	**Lift Stations**					
08-42M-00130-00000	SALARIES--FULL TIME	56,607	57,826	58,300	63,681	63,681
08-42M-00158-00000	GROUP LIFE INSURANCE	107	107	95	103	103
08-42m-00159-00000	GROUP DISABILITY INS	523	541	672	672	672
08-42M-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,143	-	1,174	1,174	1,174
08-42M-00180-00000	SALARIES--OVER TIME	1,932	2,019	1,680	1,410	1,410
08-42M-00191-00000	UNIFORM ALLOWANCE	125	125	125	140	140
08-42M-00192-00000	FICA/MEDICARE	4,491	4,498	4,560	4,956	4,956
08-42M-00196-00000	GROUP HOSPITAL INSURANCE	25,228	25,228	29,936	19,533	19,533
08-42M-00198-00000	GROUP DENTAL INSURANCE	891	891	850	850	850
08-42M-00199-00000	GROUP VISION INSURANCE	90	101	90	90	90
	Salaries, Wages, & Benefits	*91,136*	*91,335*	*97,482*	*92,609*	*92,609*
08-42M-00220-00000	OPERATING SUPPLIES	1,416	775	3,575	3,575	3,575
08-42M-00222-00000	CHEMICALS	13,137	11,598	30,144	29,324	29,324
08-42M-00226-00000	CLEANING SUPPLIES	-	-	200	200	200
08-42M-00231-00000	VEHICLE FUEL & OIL	2,831	3,360	4,450	2,850	2,850
08-42M-00249-00000	VEHICLE SUPPLIES	1,375	413	1,400	600	600
08-42M-00250-00000	MAINTENANCE SUPPLIES	16,451	21,718	30,400	20,000	20,000
08-42M-00260-00000	SMALL TOOLS & EQUIPMENT	744	75	500	500	500
08-42M-00321-00000	TELEPHONE	5,331	6,743	6,700	6,800	6,800
08-42M-00361-00000	ELECTRICITY	37,138	34,928	37,000	35,000	35,000
08-42M-00362-00000	NATURAL GAS	-	-	-	277	277
08-42M-00366-00000	WATER	381	242	580	580	580
08-42M-00371-00000	MAINTENANCE-LAND	-	80	1,500	1,500	1,500
08-42M-00372-00000	MAINTENANCE-VEHICLES	482	448	500	500	500
08-42M-00373-00000	MAINTENANCE-BUILDINGS	70	61	1,000	11,000	11,000
08-42M-00374-00000	MAINTENANCE-EQUIPMENT	4,417	3,417	5,800	4,800	4,800
08-42M-00421-00000	LICENSES & PERMITS	-	-	-	-	-
08-42M-00461-00000	TRAINING	-	-	500	500	500
	Supplies, Services & Utilities	*83,773*	*83,856*	*124,249*	*118,006*	*118,006*
08-42m-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	-
08-42M-00740-18063	MACHINERY & EQUIPMENT	-	-	293,600	-	-
	Capital Expenditures	*-*	*-*	*293,600*	*-*	*-*
42M	**Total Lift Stations**	**174,909**	**175,190**	**515,331**	**210,615**	**210,615**
42P	**Wastewater Treatment Plant**					
08-42P-00130-00000	SALARIES--FULL TIME	443,414	455,397	460,764	512,473	512,473
08-42P-00158-00000	GROUP LIFE INSURANCE	833	847	760	822	822
08-42p-00159-00000	GROUP DISABILITY INS	4,071	4,229	5,376	5,376	5,376
08-42P-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,936	3,413	1,988	3,413	3,413
08-42P-00180-00000	SALARIES--OVER TIME	15,572	11,329	9,500	8,500	8,500
08-42P-00191-00000	UNIFORM ALLOWANCE	1,444	1,653	2,125	2,220	2,220
08-42P-00192-00000	FICA/MEDICARE	34,808	35,496	35,948	39,805	39,805
08-42P-00196-00000	GROUP HOSPITAL INSURANCE	127,496	131,113	137,655	134,834	134,834
08-42P-00198-00000	GROUP DENTAL INSURANCE	4,693	4,693	4,494	4,494	4,494
08-42P-00199-00000	GROUP VISION INSURANCE	720	806	720	720	720

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
	Salaries, Wages, & Benefits	*634,987*	*648,977*	*659,330*	*712,657*	*712,657*
08-42P-00210-00000	OFFICE SUPPLIES	711	1,238	1,200	1,200	1,200
08-42P-00220-00000	OPERATING SUPPLIES	2,691	5,688	5,600	5,600	5,600
08-42P-00222-00000	CHEMICALS	31,333	22,139	35,710	26,900	26,900
08-42P-00226-00000	CLEANING SUPPLIES	2,263	1,588	2,200	2,200	2,200
08-42P-00231-00000	VEHICLE FUEL & OIL	4,383	3,370	5,000	3,500	3,500
08-42P-00249-00000	VEHICLE SUPPLIES	1,736	3,674	5,500	4,400	4,400
08-42P-00250-00000	MAINTENANCE SUPPLIES	74,210	113,436	122,700	114,100	114,100
08-42P-00260-00000	SMALL TOOLS & EQUIPMENT	1,528	1,494	1,900	1,600	1,600
08-42P-00313-00000	ENGINEERING SERVICES	15,587	11,056	6,000	6,000	6,000
08-42P-00318-00000	COMPUTER SERVICES	15,373	6,044	24,500	10,000	10,000
08-42P-00319-00000	STORMWATER COMPLIANCE	357	249	3,000	3,000	3,000
08-42P-00321-00000	TELEPHONE	3,346	3,336	3,600	3,400	3,400
08-42P-00327-00000	RADIO MAINTENANCE	-	-	5,000	4,000	4,000
08-42P-00331-00000	TRAVEL EXPENSES	101	-	300	300	300
08-42P-00343-00000	PHOTOCOPY	-	87	-	-	-
08-42P-00361-00000	ELECTRICITY	252,274	251,946	265,000	250,000	250,000
08-42P-00362-00000	NATURAL GAS	44,284	27,628	45,000	36,000	36,000
08-42P-00365-00000	SOLID WASTE	5,564	6,138	6,100	6,100	6,100
08-42P-00366-00000	WATER	1,792	2,926	1,800	2,200	2,200
08-42P-00371-00000	MAINTENANCE-LAND	78	1,307	1,500	1,500	1,500
08-42P-00372-00000	MAINTENANCE-VEHICLES	86	519	500	500	500
08-42P-00373-00000	MAINTENANCE-BUILDINGS	7,880	1,342	10,000	10,000	10,000
08-42P-00374-00000	MAINTENANCE-EQUIPMENT	24,690	23,821	29,500	60,500	60,500
08-42P-00384-00000	RENTAL-EQUIPMENT	780	2,672	1,600	1,600	1,600
08-42P-00394-00000	OTHER SERVICE FEES	1,306	2,065	3,750	3,750	3,750
08-42P-00420-00000	DUES & SUBSCRIPTIONS	551	281	930	930	930
08-42P-00421-00000	LICENSES & PERMITS	478	1,154	1,290	1,290	1,290
08-42P-00440-00000	LAUNDRY SERVICE	4,593	4,705	4,620	4,620	4,620
08-42P-00461-00000	TRAINING	1,252	553	3,400	3,400	3,400
	Supplies, Services & Utilities	*499,226*	*500,453*	*597,200*	*568,590*	*568,590*
08-42P-00720-00000	IMPROVEMENTS	-	-	-	-	-
08-42P-00720-20025	IMPROVEMENTS	-	-	100,000	-	-
08-42P-00720-20026	IMPROVEMENTS	-	-	35,000	-	-
08-42P-00730-00000	BUILDINGS	-	-	-	-	-
08-42P-00740-00000	MACHINERY & EQUIPMENT	-	-	-	345,000	345,000
08-42P-00740-19023	MACHINERY & EQUIPMENT	-	-	-	-	-
08-42P-00740-19024	MACHINERY & EQUIPMENT	-	-	-	-	-
08-42P-00740-19025	MACHINERY & EQUIPMENT	-	-	-	-	-
08-42P-00740-19026	MACHINERY & EQUIPMENT	-	-	-	-	-
08-42P-00740-19027	MACHINERY & EQUIPMENT	-	-	-	-	-
	Capital Expenditures	-	-	*135,000*	*345,000*	*345,000*
42P	**Total Wastewater Treatment Plant**	**1,134,213**	**1,149,430**	**1,391,530**	**1,626,247**	**1,626,247**
42S	**Bio-Solids Removal**					
08-42S-00130-00000	SALARIES--FULL TIME	190,885	196,289	199,548	214,251	214,251
08-42S-00158-00000	GROUP LIFE INSURANCE	364	373	333	360	360
08-42s-00159-00000	GROUP DISABILITY INS	1,766	1,830	2,352	2,352	2,352
08-42S-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,176	-	1,208	1,208	1,208
08-42S-00180-00000	SALARIES--OVER TIME	25,882	27,529	27,293	27,840	27,840
08-42S-00191-00000	UNIFORM ALLOWANCE	812	712	960	1,036	1,036
08-42S-00192-00000	FICA/MEDICARE	16,513	16,952	17,342	18,498	18,498
08-42S-00196-00000	GROUP HOSPITAL INSURANCE	53,330	51,892	55,256	79,074	79,074
08-42S-00198-00000	GROUP DENTAL INSURANCE	1,619	1,619	1,549	2,398	2,398
08-42S-00199-00000	GROUP VISION INSURANCE	315	353	225	315	315
	Salaries, Wages, & Benefits	*292,662*	*297,548*	*306,066*	*347,332*	*347,332*
08-42S-00210-00000	Office Supplies	29	63	120	120	120

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
08-42S-00215-00000	POSTAGE	58	74	162	162	162
08-42S-00220-00000	OPERATING SUPPLIES	(1,372)	(1,042)	150	150	150
08-42S-00222-00000	CHEMICALS	101,447	133,597	151,557	160,352	160,352
08-42S-00226-00000	CLEANING SUPPLIES	180	-	220	220	220
08-42S-00231-00000	VEHICLE FUEL & OIL	19,695	34,632	38,246	29,660	29,660
08-42S-00249-00000	VEHICLE SUPPLIES	6,344	14,177	8,400	8,400	8,400
08-42S-00250-00000	MAINTENANCE SUPPLIES	12,488	8,320	13,100	14,103	14,103
08-42S-00260-00000	SMALL TOOLS & EQUIPMENT	293	415	500	500	500
08-42S-00313-00000	ENGINEERING SERVICES	-	-	12,000	12,000	12,000
08-42S-00314-00000	LEGAL	-	-	5,000	3,000	3,000
08-42S-00316-00000	LABORATORY TEST SERVICES	2,605	4,325	5,800	5,800	5,800
08-42S-00318-00000	COMPUTER SERVICES	-	-	100	100	100
08-42S-00321-00000	TELEPHONE	503	433	500	500	500
08-42S-00327-00000	RADIO MAINTENANCE	-	-	3,000	1,000	1,000
08-42S-00331-00000	TRAVEL EXPENSES	-	-	100	100	100
08-42S-00341-00000	ADVERTISING	131	-	100	100	100
08-42S-00361-00000	ELECTRICITY	385	358	300	300	300
08-42S-00371-00000	MAINTENANCE-LAND	1,266	381	3,000	3,000	3,000
08-42S-00372-00000	MAINTENANCE-VEHICLES	6,426	11,402	12,100	15,500	15,500
08-42S-00374-00000	MAINTENANCE-EQUIPMENT	3,292	568	9,000	10,024	10,024
08-42S-00384-00000	RENTAL-EQUIPMENT	4,500	6,006	7,625	8,000	8,000
08-42S-00420-00000	DUES & SUBSCRIPTIONS	1,230	1,190	1,360	1,370	1,370
08-42S-00421-00000	LICENSES & PERMITS	264	360	400	500	500
08-42S-00440-00000	LAUNDRY SERVICE	1,478	1,674	1,458	1,456	1,456
08-42S-00461-00000	TRAINING	610	95	1,200	1,000	1,000
	Supplies, Services & Utilities	*161,853*	*217,029*	*275,498*	*277,417*	*277,417*
08-42S-00720-00000	IMPROVEMENTS	-	-	-	150,000	150,000
08-42S-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	-
08-42S-00740-18059	MACHINERY & EQUIPMENT	-	-	-	-	-
08-42S-00740-19028	MACHINERY & EQUIPMENT	-	-	35,000	-	-
08-42S-00760-00000	VEHICLES	-	-	-	135,000	135,000
08-42S-00760-18060	VEHICLES	-	-	135,000	-	-
08-42S-00760-20027	VEHICLES	-	-	200,000	-	-
	Capital Expenditures	-	-	*370,000*	*285,000*	*285,000*
42S	**Total Bio-Solids Removal**	**454,515**	**514,577**	**951,564**	**909,749**	**909,749**
TOTAL DEPARTMENT OF WATER RESOURCES:		**2,745,015**	**2,740,613**	**8,333,433**	**5,752,594**	**5,752,594**
TOTAL SEWER FUND EXPENDITURES:		**4,351,912**	**4,162,609**	**10,873,042**	**8,427,453**	**8,427,453**
Sewer Fund Revenue Total		**7,233,896**	**9,018,261**	**11,731,418**	**9,016,115**	**9,016,115**
Sewer Fund Expense Total		**4,351,912**	**4,162,609**	**10,873,042**	**8,427,453**	**8,427,453**
Sewer Fund Gain/(Loss) from Operation		**2,881,984**	**4,855,652**	**858,376**	**588,662**	**588,662**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
09	**SOLID WASTE FUND**					
SOLID WASTE FUND REVENUE						
000	**Interest & Rents**					
09-000-34110-00000	INTEREST-SAVINGS	(1,973)	(3,271)	(1,000)	(2,000)	(2,000)
09-000-34140-00000	INTEREST INCOME - PLGIT	(639)	(1,227)	(150)	(1,800)	(1,800)
09-000-34141-GOB17	Solid Waste GOB17 Series B	(1,586)	(1,981)	-	-	-
	Total Interest & Rents	**(4,198)**	**(6,478)**	**(1,150)**	**(3,800)**	**(3,800)**
000	**Intergovernmental**					
09-000-35401-00000	STATE RECYCLING GRANT	(45,959)	(112,186)	(42,700)	(45,000)	(45,000)
	Total Intergovernmental	**(45,959)**	**(112,186)**	**(42,700)**	**(45,000)**	**(45,000)**
000	**Charges for Services**					
09-000-36323-00000	COMPOST PERMITS	(800)	(2,400)	-	(2,400)	(2,400)
09-000-36430-00000	TRASH BAG SALES - INTERNAL	(29,476)	(47,475)	(25,000)	(25,000)	(25,000)
09-000-36431-00000	TRASH BAG SALES - RETAIL	(802,934)	(825,100)	(1,170,000)	(1,199,250)	(1,199,250)
	Total Charges for Services	**(833,210)**	**(874,975)**	**(1,195,000)**	**(1,226,650)**	**(1,226,650)**
000	**Other Revenue**					
09-000-38010-00000	MISCELLANEOUS REVENUE	(4,441)	(5,220)	(4,000)	(4,000)	(4,000)
09-000-38196-00000	HEALTH INSURANCE CO-PAY	-	-	-	(202)	(202)
	Total Other Revenue	**(4,441)**	**(5,220)**	**(4,000)**	**(4,202)**	**(4,202)**
000	**Transfers In**					
09-000-39207-00000	TRANSFER FROM STORMWATER FUND	-	-	-	(13,125)	(13,125)
	Total Transfers In	**-**	**-**	**-**	**(13,125)**	**(13,125)**
000	**Other Sources**					
09-000-39310-00000	PROCEEDS OF BOND ISSUE	-	-	-	-	-
09-000-39990-00000	FUND BALANCE	-	-	(142,548)	(87,594)	(87,594)
	Total Other Sources	**-**	**-**	**(142,548)**	**(87,594)**	**(87,594)**
TOTAL SOLID WASTE FUND REVENUE:		**(887,808)**	**(998,859)**	**(1,385,398)**	**(1,380,371)**	**(1,380,371)**
SOLID WASTE FUND EXPENDITURES - DEPARTMENT OF FINANCE						
472	**Debt Service**					
09-471-00471-00000	PRINCIPAL	-	-	4,751	4,956	4,956
09-471-47120-00000	DEBT SERVICE PRINCIPAL	0	0	-	-	-
09-472-47220-00000	DEBT SERVICE INTEREST	3,009	2,764	2,727	2,491	2,491
09-472-47305-00000	NOTE ISSUE COSTS	-	-	-	-	-
	Debt Service	*3,010*	*2,764*	*7,478*	*7,447*	*7,447*
472	**Total Debt Service**	**3,010**	**2,764**	**7,478**	**7,447**	**7,447**
492	**Transfers Out**					
09-492-49201-00000	TRANSFER TO GENERAL FUND	26,743	23,449	22,422	22,593	22,593
	Transfers Out	*26,743*	*23,449*	*22,422*	*22,593*	*22,593*
492	**Total Transfers Out**	**26,743**	**23,449**	**22,422**	**22,593**	**22,593**
TOTAL DEPARTMENT OF FINANCE:		**29,753**	**26,213**	**29,900**	**30,040**	**30,040**
SOLID WASTE FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
427	**Solid Waste Collection & Disposal**					

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
09-427-00115-00000	PART-TIME SALARIES	-	8,253	8,000	9,800	***9,800***
09-427-00130-00000	SALARIES - FULL TIME	18,576	15,137	15,835	17,202	17,202
09-427-00158-00000	GROUP LIFE INSURANCE	28	27	32	34	34
09-427-00159-00000	GROUP DISABILITY INS	139	126	222	223	223
09-427-00180-00000	SALARIES - OVERTIME	2,075	381	1,500	1,500	1,500
09-427-00192-00000	FICA/MEDICARE	1,391	1,831	1,311	2,180	2,180
09-427-00196-00000	GROUP HOSPITAL INSURANCE	10,091	16,398	6,002	6,446	6,446
09-427-00198-00000	GROUP DENTAL INSURANCE	356	520	281	281	281
09-427-00199-00000	GROUP VISION INSURANCE	9	-	30	30	30
	Salaries, Wages, & Benefits	*32,665*	*42,673*	*33,213*	*37,696*	*37,696*
09-427-00220-00000	OPERATING SUPPLIES	449	221	500	500	500
09-427-00229-00000	ITEMS FOR RESALE	13,687	67,169	75,000	75,000	75,000
09-427-00231-00000	VEHICLE FUEL & OIL	-	1,607	-	-	-
09-427-00249-00000	VEHICLE SUPPLIES	-	-	2,000	1,500	1,500
09-427-00341-00000	ADVERTISING	2,141	7,302	2,500	2,500	2,500
09-427-00365-00000	SOLID WASTE	662,709	654,279	1,177,525	1,199,250	1,199,250
09-427-00365-00001	SOLID WASTE - LANDFILL	-	-	-	13,125	13,125
09-427-00371-00000	MAINTENANCE - LAND	-	-	800	800	800
09-427-00372-00000	MAINTENANCE - VEHICLES	-	85	-	-	-
09-427-00374-00000	MAINTENANCE - EQUIPMENT	380	-	3,000	3,000	3,000
09-427-00384-00000	RENTAL-EQUIPMENT	24,641	16,647	25,960	16,960	16,960
09-427-00399-00000	ADMIN (AUDITOR ACCT)	-	-	-	-	-
	Supplies, Services & Utilities	*704,007*	*747,308*	*1,287,285*	*1,312,635*	*1,312,635*
09-427-00720-00000	IMPROVEMENTS	-	4,078	-	-	-
09-427-00720-17047	IMPROVEMENTS	-	-	35,000	-	-
	Capital Expenditures	*-*	*4,078*	*35,000*	*-*	*-*
427	**Total Solid Waste Collection & Disposal**	**736,672**	**794,060**	**1,355,498**	**1,350,331**	**1,350,331**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**736,672**	**794,060**	**1,355,498**	**1,350,331**	**1,350,331**
TOTAL SOLID WASTE FUND EXPENDITURES:		**766,425**	**820,273**	**1,385,398**	**1,380,371**	**1,380,371**
Solid Waste Fund Revenue Total		**887,808**	**998,859**	**1,385,398**	**1,380,371**	**1,380,371**
Solid Waste Fund Expense Total		**766,425**	**820,273**	**1,385,398**	**1,380,371**	**1,380,371**
Solid Waste Fund Gain/(Loss) from Operation		**121,383**	**178,586**	**-**	**-**	**-**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
18	**CAPITAL PROJECTS FUND**					
CAPITAL PROJECTS FUND REVENUE						
000	**Interest & Rents**					
18-000-34140-00000	Interest - PLGIT	(10,209)	(10,708)	(10,000)	(10,000)	(10,000)
	Total Interest & Rents	**(10,209)**	**(10,708)**	**(10,000)**	**(10,000)**	**(10,000)**
000	**Intergovernmental**					
18-000-35010-00000	FEDERAL GRANTS	(64,041)	(141,887)	(1,876,483)	(3,180,895)	(3,180,895)
18-000-35704-00000	STATE GRANTS	-	-	(3,256,860)	(3,124,497)	(3,124,497)
18-000-35706-00000	TIF REIMBURSEMENT	(209,450)	(5,204)	-	-	-
	Total Intergovernmental	**(273,492)**	**(147,091)**	**(5,133,343)**	**(6,305,392)**	**(6,305,392)**
000	**Other Revenue**					
18-000-38010-00000	MISCELLANEOUS REVENUE	(34,671)	(0)	-	-	-
18-000-38710-00000	PRIVATE CONTRIBUTIONS	-	-	-	-	-
18-000-39202-00000	TRANSFERS FROM OTHER FUNDS	-	-	(25,000)	(50,000)	(50,000)
	Total Other Revenue	**(34,671)**	**(0)**	**(25,000)**	**(50,000)**	**(50,000)**
000	**Transfers In**					
18-000-39201-00000	TRANSFER FROM GENERAL FUND	(211,090)	(673,127)	(691,371)	(670,525)	(670,525)
	Total Transfers In	**(211,090)**	**(673,127)**	**(691,371)**	**(670,525)**	**(670,525)**
000	**Other Sources**					
18-000-34141-GOB17	Cap Projects GOB Series B	(21,867)	(18,053)	-	-	-
18-000-39310-00000	BOND PROCEEDS	(1,148,138)	(934,077)	-	(5,000,000)	(5,000,000)
18-000-39990-00000	FUND BALANCE	-	-	(632,851)	(912,180)	(912,180)
18-394-47300-00000	PREMIUM	-	-	-	-	-
	Total Other Sources	**(1,170,005)**	**(952,131)**	**(632,851)**	**(5,912,180)**	**(5,912,180)**
TOTAL CAPITAL PROJECTS FUND REVENUE:		**(1,699,467)**	**(1,783,057)**	**(6,492,565)**	**(12,948,097)**	**(12,948,097)**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
407	**Information Technology**					
18-407-00740-00000	MACHINERY & EQUIPMENT	17,925	19,950	-	15,750	15,750
18-407-00740-18001	MACHINERY & EQUIPMENT	-	-	-	-	-
18-407-00740-18002	MACHINERY & EQUIPMENT	-	-	-	-	-
18-407-00740-19001	MACHINERY & EQUIPMENT	-	15,624	-	-	-
18-407-00740-20001	MACHINERY & EQUIPMENT	-	-	20,000	-	-
	Capital Expenditures	*17,925*	*35,574*	*20,000*	*15,750*	*15,750*
407	**Total Information Technology**	**17,925**	**35,574**	**20,000**	**15,750**	**15,750**
TOTAL DEPARTMENT OF ADMINISTRATION:		**17,925**	**35,574**	**20,000**	**15,750**	**15,750**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF FINANCE						
472	**Debt Service**					
18-471-47120-00000	DEBT SERVICE PRINCIPAL	105,339	99,755	157,266	5,440,307	5,440,307
18-472-47220-00000	DEBT SERVICE INTEREST	65,407	117,590	122,355	230,218	230,218
18-472-47305-00000	NOTE ISSUE COSTS	58,799	-	-	-	-
	Debt Service	*229,545*	*217,345*	*279,621*	*5,670,525*	*5,670,525*
472	**Total Debt Service**	**229,545**	**217,345**	**279,621**	**5,670,525**	**5,670,525**
492	**Transfers Out**					
18-492-49207-00000	TRANSFER TO STORMWATER FUND	-	-	50,000	-	-

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
	Transfers Out	-	-	*50,000*	-	-
492	**Total Transfers Out**	**-**	**-**	**50,000**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**229,545**	**217,345**	**329,621**	**5,670,525**	**5,670,525**
CAPITAL PROJECTS FUND EXPENDITURES - FIRE DEPARTMENT						
411	**Fire Department**					
18-411-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	-
18-411-00740-17008	MACHINERY & EQUIPMENT	-	-	-	-	-
18-411-00740-18008	MACHINERY & EQUIPMENT	31,875	-	-	-	-
18-411-00740-18009	MACHINERY & EQUIPMENT	25,000	-	-	-	-
18-411-00740-20006	MACHINERY & EQUIPMENT	-	-	9,500	-	-
	Capital Expenditures	*56,875*	-	*9,500*	-	-
411	**Total Fire Department**	**56,875**	**-**	**9,500**	**-**	**-**
TOTAL FIRE DEPARTMENT:		**56,875**	**-**	**9,500**	**-**	**-**
CAPITAL PROJECTS FUND EXPENDITURES - POLICE DEPARTMENT						
41A	**Police Administration**					
18-41A-00730-00000	BUILDINGS	-	-	-	200,000	200,000
18-41A-00730-17013	BUILDINGS	15,990	-	-	-	-
18-41A-00730-20007	BUILDINGS	-	-	20,000	-	-
18-41A-00740-00000	MACHINERY & EQUIPMENT	-	-	-	5,480	5,480
18-41A-00740-17012	MACHINERY & EQUIPMENT	-	-	-	-	-
18-41A-00740-19004	MACHINERY & EQUIPMENT	-	6,000	-	-	-
18-41A-00760-18010	VEHICLES	32,202	-	-	-	-
	Capital Expenditures	*48,192*	*6,000*	*20,000*	*205,480*	*205,480*
41A	**Total Police Administration**	**48,192**	**6,000**	**20,000**	**205,480**	**205,480**
41P	**Police Patrol**					
18-41P-00740-00000	MACHINERY & EQUIPMENT	-	-	-	20,200	***20,200***
18-41P-00740-17009	MACHINERY & EQUIPMENT	10,508	-	-	-	-
18-41P-00740-17010	MACHINERY & EQUIPMENT	-	-	-	-	-
18-41P-00740-17011	MACHINERY & EQUIPMENT	31,838	-	-	-	-
18-41P-00740-18011	MACHINERY & EQUIPMENT	17,801	-	-	-	-
18-41P-00740-18013	MACHINERY & EQUIPMENT	-	-	-	-	-
18-41P-00740-20008	MACHINERY & EQUIPMENT	-	-	8,500	-	-
18-41P-00740-20009	MACHINERY & EQUIPMENT	-	-	20,200	-	-
18-41P-00760-00000	VEHICLES	-	-	-	-	-
18-41P-00760-17015	VEHICLES	-	-	-	-	-
18-41P-00760-18012	VEHICLES	123,119	76,726	100,000	100,000	100,000
	Capital Expenditures	*183,266*	*76,726*	*128,700*	*120,200*	*120,200*
41P	**Total Police Patrol**	**183,266**	**76,726**	**128,700**	**120,200**	**120,200**
TOTAL POLICE DEPARTMENT:		**231,458**	**82,726**	**148,700**	**325,680**	**325,680**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
408	**Public Works Administration**					
18-408-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	-
18-408-00740-19005	MACHINERY & EQUIPMENT	-	15,270	-	-	-
	Capital Expenditures	-	*15,270*	-	-	-

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
408	**Total Public Works Administration**	**-**	**15,270**	**-**	**-**	**-**
409	**Borough Hall Maintenance**					
18-409-00720-17017	IMPROVEMENTS	-	-	-	-	-
18-409-00720-17020	IMPROVEMENTS	-	-	-	-	-
18-409-00730-00000	BUILDINGS	-	-	-	67,000	67,000
18-409-00730-17018	BUILDINGS	-	-	67,000	-	-
18-409-00740-00000	MACHINERY & EQUIPMENT	-	-	-	108,750	108,750
18-409-00740-17016	MACHINERY & EQUIPMENT	5,290	-	108,750	-	-
18-409-00740-17018	MACHINERY & EQUIPMENT	12,310	-	-	-	-
	Capital Expenditures	*17,600*	*-*	*175,750*	*175,750*	*175,750*
409	**Total Borough Hall Maintenance**	**17,600**	**-**	**175,750**	**175,750**	**175,750**
413	**Code Enforcement**					
18-413-00720-17052	IMPROVEMENTS	1,744,504	810,147	5,123,343	6,305,392	6,305,392
18-413-00740-00000	MACHINERY & EQUIPMENT	-	-	-	15,000	15,000
18-413-00740-20012	MACHINERY & EQUIPMENT	-	-	15,000	-	-
18-413-00760-00000	VEHICLES	-	-	-	-	-
18-413-00760-20011	VEHICLES	-	-	33,000	-	-
	Capital Expenditures	*1,744,504*	*810,147*	*5,171,343*	*6,320,392*	*6,320,392*
413	**Total Code Enforcement**	**1,744,504**	**810,147**	**5,171,343**	**6,320,392**	**6,320,392**
430	**Public Works Field Operations**					
18-430-00720-17027	IMPROVEMENTS	4,216	1,896	-	-	-
18-430-00720-17031	IMPROVEMENTS	-	-	25,000	25,000	25,000
18-430-00720-17033	IMPROVEMENTS	-	-	-	-	-
18-430-00730-00000	BUILDINGS	-	-	-	20,000	20,000
18-430-00730-20010	BUILDINGS	-	-	12,500	-	-
18-430-00740-00000	MACHINERY AND EQUIPMENT	-	-	-	15,000	15,000
18-430-00740-17019	MACHINERY & EQUIPMENT	-	-	-	-	-
18-430-00740-17023	MACHINERY & EQUIPMENT	-	-	-	-	-
18-430-00740-17024	MACHINERY & EQUIPMENT	-	-	-	-	-
18-430-00740-17039	IMPROVEMENTS	-	-	-	-	-
18-430-00740-18028	MACHINERY & EQUIPMENT	137,030	-	-	-	-
18-430-00740-19006	MACHINERY & EQUIPMENT	-	1,450	-	-	-
18-430-00740-19007	MACHINERY & EQUIPMENT	-	1,652	-	-	-
18-430-00740-19008	MACHINERY & EQUIPMENT	-	169,565	20,000	-	-
18-430-00740-20013	MACHINERY & EQUIPMENT	-	-	20,000	-	-
18-430-00760-00000	VEHICLES	-	-	-	-	-
18-430-00760-17048	VEHICLES	-	-	-	-	-
18-430-00760-17049	VEHICLES	-	-	-	-	-
18-430-00760-17050	VEHICLES	-	-	-	-	-
18-430-00760-17051	VEHICLES	-	-	-	-	-
18-430-00760-18039	VEHICLES	9,500	-	-	-	-
18-430-00760-18040	VEHICLES	12,983	-	-	-	-
	Capital Expenditures	*163,730*	*174,563*	*77,500*	*60,000*	*60,000*
430	**Total Public Works Field Operations**	**163,730**	**174,563**	**77,500**	**60,000**	**60,000**
433	**Traffic Control**					
18-433-00720-00000	IMPROVEMENTS	485	-	-	-	-
18-433-00720-17039	IMPROVEMENTS	62,300	-	66,000	15,000	15,000
18-433-00720-18037	IMPROVEMENTS	-	-	-	-	-
18-433-00720-18042	IMPROVEMENTS	12,102	-	-	-	-
18-433-00740-00000	MACHINERY & EQUIPMENT	-	-	-	250,000	250,000
18-433-00740-17021	MACHINERY & EQUIPMENT	-	80,424	-	-	-
18-433-00740-19009	MACHINERY & EQUIPMENT	-	-	-	-	-

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
18-433-00740-19010	MACHINERY & EQUIPMENT	-	40,158	-	-	-
18-433-00740-20014	MACHINERY & EQUIPMENT	-	-	250,000	-	-
18-433-00760-18041	VEHICLES	100,746	-	-	-	-
	Capital Expenditures	*175,633*	*120,582*	*316,000*	*265,000*	*265,000*
433	**Total Traffic Control**	**175,633**	**120,582**	**316,000**	**265,000**	**265,000**
434	**Street Lighting**					
18-434-00740-00000	MACHINERY & EQUIPMENT	-	-	-	40,000	***40,000***
18-434-00740-20015	MACHINERY & EQUIPMENT	-	-	40,000	-	-
	Capital Expenditures	-	-	*40,000*	*40,000*	*40,000*
434	**Total Street Lighting**	**-**	**-**	**40,000**	**40,000**	**40,000**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**2,101,466**	**1,120,563**	**5,780,593**	**6,861,142**	**6,861,142**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF PARKS & RECREATION						
453	**Swimming Pool**					
18-453-00720-00000	IMPROVEMENT	-	-	-	25,000	25,000
18-453-00720-19011	IMPROVEMENT	-	-	10,000	10,000	10,000
18-453-00720-19012	IMPROVEMENT	-	16,964	-	-	-
18-453-00730-00000	BUILDINGS	-	-	-	-	-
18-453-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	-
18-453-00740-17061	MACHINERY & EQUIPMENT	-	-	-	-	-
18-453-00740-19013	MACHINERY & EQUIPMENT	-	-	-	-	-
	Capital Expenditures	-	*16,964*	*10,000*	*35,000*	*35,000*
453	**Total Swimming Pool**	**-**	**16,964**	**10,000**	**35,000**	**35,000**
454	**Parks Maintenance**					
18-454-00720-00000	IMPROVEMENT	-	-	-	-	-
18-454-00720-20016	IMPROVEMENT	-	-	10,000	-	-
18-454-00730-00000	BUILDINGS	-	-	-	-	-
18-454-00730-17054	BUILDINGS	14,995	-	-	-	-
18-454-00730-17062	BUILDINGS	-	-	-	-	-
18-454-00730-18052	BUILDINGS	500	-	-	-	-
18-454-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	-
18-454-00740-17060	MACHINERY & EQUIPMENT	-	-	-	-	-
18-454-00740-20017	MACHINERY & EQUIPMENT	-	-	8,950	-	-
18-454-00750-17056	IMPROVEMENTS TO LAND	-	-	-	-	-
18-454-00750-17057	IMPROVEMENTS TO LAND	-	-	-	-	-
18-454-00750-17058	IMPROVEMENTS TO LAND	-	50,550	167,101	-	-
18-454-00750-17059	IMPROVEMENTS TO LAND	-	-	-	-	-
18-454-00750-18047	IMPROVEMENTS TO LAND	41,183	-	-	-	-
18-454-00750-18050	IMPROVEMENTS TO LAND	-	-	-	-	-
18-454-00750-18051	IMPROVEMENTS TO LAND	6,728	-	-	-	-
18-454-00760-00000	VEHICLES	-	-	-	-	-
18-454-00760-17063	VEHICLES	-	-	-	-	-
18-454-00760-19014	VEHICLES	-	-	-	-	-
	Capital Expenditures	*63,406*	*50,550*	*186,051*	-	-
454	**Total Parks Maintenance**	**63,406**	**50,550**	**186,051**	**-**	**-**
458	**Community Center**					
18-458-00730-00000	BUILDINGS	-	-	-	40,000	40,000
18-458-00730-17053	BUILDINGS	-	-	-	-	-
18-458-00730-17055	BUILDINGS	-	-	8,100	-	-
18-458-00730-17072	BUILDINGS	-	-	-	-	-

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
18-458-00730-18049	BUILDINGS	13,575	154,644	-	-	-
	Capital Expenditures	*13,575*	*154,644*	*8,100*	*40,000*	*40,000*
458	**Total Community Center**	**13,575**	**154,644**	**8,100**	**40,000**	**40,000**
TOTAL DEPARTMENT OF PARKS & RECREATION:		**76,981**	**222,158**	**204,151**	**75,000**	**75,000**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
446	**Stormwater**					
18-446-00720-17017	IMPROVEMENTS	-	-	-	-	-
18-446-00720-17040	IMPROVEMENTS	81,980	-	-	-	-
18-446-00720-17041	IMPROVEMENTS	-	-	-	-	-
18-446-00720-17042	IMPROVEMENTS	592	-	-	-	-
18-446-00720-17043	IMPROVEMENTS	-	-	-	-	-
18-446-00720-17044	IMPROVEMENTS	-	-	-	-	-
18-446-00720-17045	IMPROVEMENTS	4,450	-	-	-	-
18-446-00720-17046	IMPROVEMENT	9,325	-	-	-	-
18-446-00720-18034	CAPITAL PROJECTS	-	-	-	-	-
18-446-00720-18035	CAPITAL PROJECTS	-	-	-	-	-
18-446-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	-
18-446-00740-17016	MACHINERY & EQUIPMENT	-	-	-	-	-
18-446-00740-17018	MACHINERY & EQUIPMENT	-	-	-	-	-
18-446-00740-17019	MACHINERY & EQUIPMENT	-	-	-	-	-
18-446-00740-17024	MACHINERY & EQUIPMENT	-	-	-	-	-
18-446-00740-17025	Machinery & Equipment	-	-	-	-	-
18-446-00760-00000	VEHICLES	-	-	-	-	-
18-446-00760-17049	VEHICLES	-	-	-	-	-
18-446-00760-17050	VEHICLES	-	-	-	-	-
18-446-00760-17051	VEHICLES	-	-	-	-	-
18-446-00760-18039	VEHICLES	3,420	-	-	-	-
18-446-00760-18040	VEHICLES	4,331	-	-	-	-
	Capital Expenditures	*104,098*	-	-	-	-
446	**Total Stormwater**	**104,098**	**-**	**-**	**-**	**-**
TOTAL DEPARTMENT OF WATER RESOURCES:		**104,098**	**-**	**-**	**-**	**-**
TOTAL CAPITAL PROJECTS FUND EXPENDITURES:		**2,818,348**	**1,678,365**	**6,492,565**	**12,948,097**	**12,948,097**
Capital Projects Fund Revenue Total		**1,699,467**	**1,783,057**	**6,492,565**	**12,948,097**	**12,948,097**
Capital Projects Fund Expense Total		**2,818,348**	**1,678,365**	**6,492,565**	**12,948,097**	**12,948,097**
Capital Projects Fund Gain/(Loss) from Operation		**(1,118,882)**	**104,692**	**-**	**-**	**-**

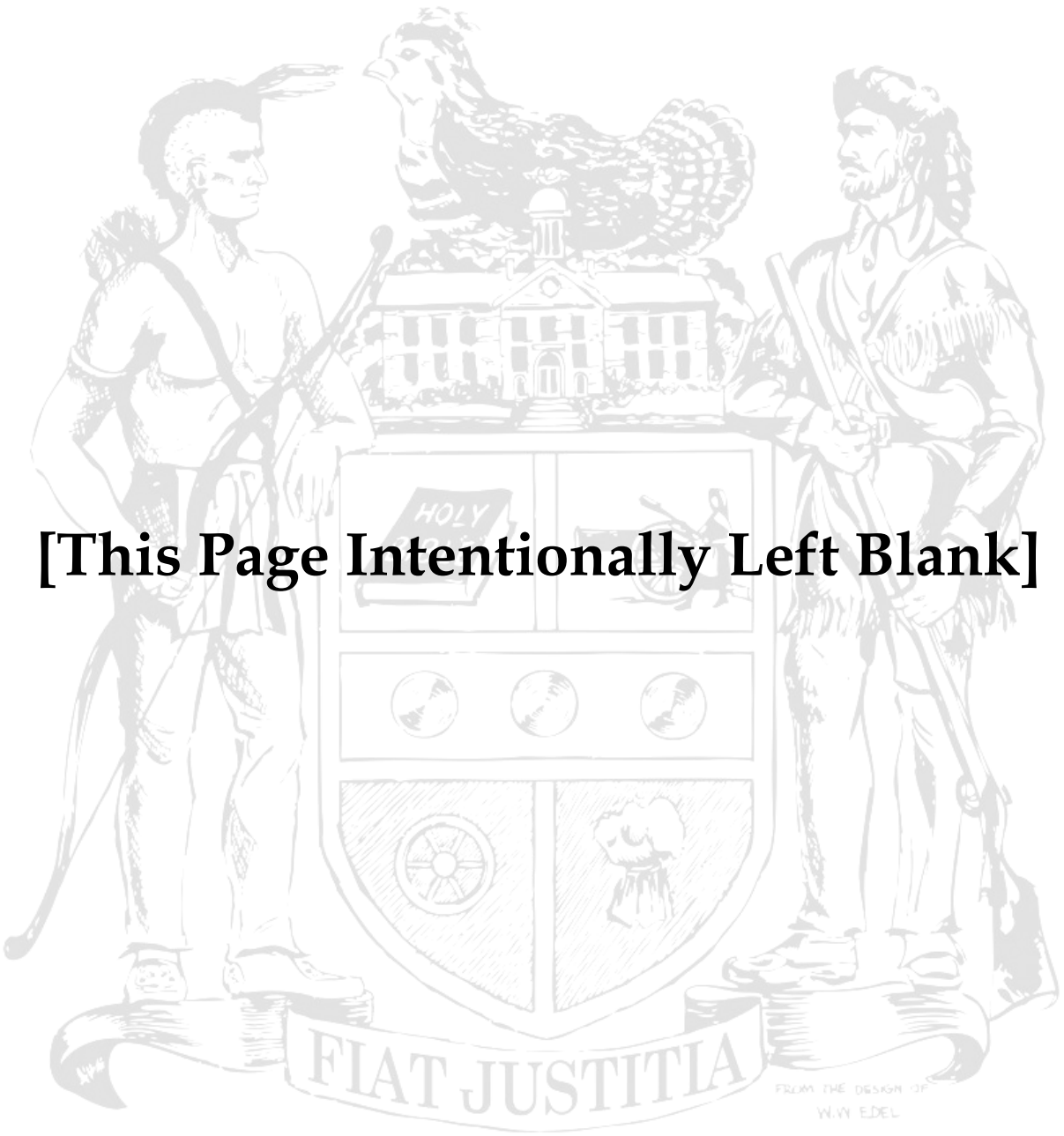
Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
32	**PARKING FUND**					
PARKING FUND REVENUE						
000	**Fines & Forfeits**					
32-000-33130-00000	OVERTIME PARKING	(72,712)	(90,885)	(80,000)	(80,000)	(80,000)
32-000-33131-00000	MISC PARKING VIOLATIONS	(10,049)	(17,223)	-	-	-
32-000-33150-00000	DISTRICT JUSTICE FINES - PKG	(8,239)	(13,181)	(10,000)	(10,000)	(10,000)
	Total Fines & Forfeits	**(90,999)**	**(121,288)**	**(90,000)**	**(90,000)**	**(90,000)**
000	**Interest & Rents**					
32-000-34110-00000	INTEREST INCOME-SAVINGS	(1,668)	(3,987)	(1,100)	(2,000)	(2,000)
32-000-34140-00000	INTEREST INCOME - PLGIT	(11,461)	(16,618)	(8,000)	(10,000)	(10,000)
32-000-34141-00000	INTEREST-BOND PROCEEDS	(1,341)	(1,663)	(7,000)	(6,000)	(6,000)
32-000-34141-GOB17	Parking GOB17 Series B	(4,053)	(5,062)	-	-	-
	Total Interest & Rents	**(18,523)**	**(27,331)**	**(16,100)**	**(18,000)**	**(18,000)**
000	**Charges for Services**					
32-000-36321-00000	PARKING METER REVENUE	(264,738)	(253,456)	(280,924)	(280,924)	(280,924)
32-000-36322-00000	PARKING PERMITS	(14,302)	(11,228)	(13,000)	(13,000)	(13,000)
32-000-36325-00000	PARKING GARAGE LEASES	(65,485)	(63,279)	(65,000)	(65,000)	(65,000)
32-000-36335-00000	PARKING GARAGE DAILY	(51,969)	(47,189)	(45,500)	(48,000)	(48,000)
32-000-36345-00000	POMFRET GARAGE HOTEL	(99,723)	(98,234)	(86,200)	(86,200)	(86,200)
32-000-36355-00000	POMFRET GARAGE JUROR	(7,698)	(6,906)	(7,600)	(7,600)	(7,600)
32-000-36625-00000	POMFRET LOT LEASE	(23,962)	(26,406)	(23,500)	(23,500)	(23,500)
32-000-36635-00000	POMFRET LOT DAILY	(13,947)	(14,225)	(7,200)	(11,806)	(11,806)
32-000-36925-00000	CUMBERLAND COUNTY SUBSIDY	(40,000)	-	-	(20,000)	(20,000)
32-000-36926-00000	W. LOUTHER LEASE-SUNSHINE	(8,393)	(9,156)	(8,700)	(8,700)	(8,700)
32-000-37620-00000	LEASED PARKING SPACES	(41,717)	(42,705)	(40,000)	(40,000)	(40,000)
32-000-37625-00000	PARKING LEASES - LIBERTY LO	(12,733)	(13,651)	(12,000)	(12,000)	(12,000)
32-000-37626-00000	W. LOUTHER LEASE - BCT	(720)	(720)	(500)	(500)	(500)
	Total Charges for Services	**(645,387)**	**(587,154)**	**(590,124)**	**(617,230)**	***(617,230)***
000	**Other Revenue**					
32-000-38010-00000	MISCELLANEOUS REVENUE	(544)	-	(500)	(500)	(500)
32-000-38012-00000	NET APPR. (DEPR) IN MV	(91)	(708)	-	-	-
32-000-38196-00000	HEALTH INSURANCE CO-PAY	(1,027)	(849)	(900)	(406)	(406)
32-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(6,623)	(2,119)	(896)	-	-
32-000-39120-00000	REIMBURSEMENTS	-	(1,684)	-	-	-
	Total Other Revenue	**(8,286)**	**(5,360)**	**(2,296)**	**(906)**	***(906)***
000	**Transfers In**					
32-000-39241-00000	TRANSFER FROM GENERAL FUND	-	-	-	-	-
	Total Transfers In	**-**	**-**	**-**	**-**	**-**
000	**Other Sources**					
32-000-39310-00000	PROCEEDS OF BOND ISSUE	-	-	-	-	-
32-000-39510-00000	PROCEEDS OF BOND ISSUE	-	-	-	-	-
32-000-39990-00000	FUND BALANCE	-	-	(127,543)	(221,642)	(221,642)
	Total Other Sources	**-**	**-**	**(127,543)**	**(221,642)**	**(221,642)**
TOTAL PARKING FUND REVENUE:		**(763,195)**	**(741,132)**	**(826,063)**	**(947,778)**	**(947,778)**
PARKING FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
467	**Outside Agencies**					
32-445-00540-00000	CONTRIBUTION TO NON-GOVT	116,300	116,300	116,300	113,800	113,800
	Supplies, Services & Utilities	*116,300*	*116,300*	*116,300*	*113,800*	*113,800*

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
467	**Total Outside Agencies**	**116,300**	**116,300**	**116,300**	**113,800**	**113,800**
486	**Property & Casualty Insurance**					
32-486-00351-00000	DIRECT PROPERTY	1,271	1,337	1,500	1,400	1,400
32-486-00352-00000	COMP GEN LIABILITY	462	429	500	498	498
32-486-00353-00000	AUTOMOBILE LIABILITY	231	330	500	370	370
32-486-00354-00000	PUBLIC OFFICIALS' LIAB	300	297	500	317	317
	Supplies, Services & Utilities	*2,265*	*2,393*	*3,000*	*2,585*	*2,585*
486	**Total Insurance Premiums**	**2,265**	**2,393**	**3,000**	**2,585**	**2,585**
TOTAL DEPARTMENT OF ADMINISTRATION:		**118,565**	**118,693**	**119,300**	**116,385**	**116,385**
PARKING FUND EXPENDITURES - DEPARTMENT OF FINANCE						
445	**Parking Operations**					
32-445-00115-00000	SALARIES--PART TIME	2,288	17,540	43,944	42,122	42,122
32-445-00130-00000	SALARIES--FULL TIME	38,263	32,756	19,862	21,643	21,643
32-445-00158-00000	GROUP LIFE INSURANCE	80	73	36	39	39
32-445-00159-00000	GROUP DISABILITY INS	395	349	252	350	350
32-445-00167-00000	WELLNESS	-	-	-	50	50
32-445-00180-00000	SALARIES--OVER TIME	503	-	-	-	-
32-445-00191-00000	UNIFORM ALLOWANCE	273	785	1,860	1,610	1,610
32-445-00192-00000	FICA/MEDICARE	3,065	3,745	3,310	4,837	4,837
32-445-00196-00000	GROUP HOSPITAL INSURANCE	11,252	11,789	6,820	4,111	4,111
32-445-00198-00000	GROUP DENTAL INSURANCE	587	540	319	103	103
32-445-00199-00000	GROUP VISION INSURANCE	23	-	34	34	34
	Salaries, Wages, & Benefits	*56,728*	*67,578*	*76,437*	*74,899*	*74,899*
32-445-00210-00000	OFFICE SUPPLIES	72	222	300	300	300
32-445-00215-00000	POSTAGE	2,142	2,964	3,000	3,000	3,000
32-445-00220-00000	OPERATING SUPPLIES	6,740	619	6,530	5,620	5,620
32-445-00249-00000	VEHICLE SUPPLIES	-	164	100	200	200
32-445-00250-00000	MAINTENANCE SUPPLIES	2,840	4,745	13,745	6,410	6,410
32-445-00260-00000	SMALL TOOLS & EQUIPMENT	634	12	7,510	950	950
32-445-00312-00000	MGMT CONSULTING SERVICES	-	-	-	-	-
32-445-00318-00000	COMPUTER SERVICES	-	-	-	-	-
32-445-00321-00000	TELEPHONE	206	214	300	300	300
32-445-00327-00000	RADIO MAINTENANCE	-	-	-	-	-
32-445-00331-00000	TRAVEL EXPENSES	74	-	-	-	-
32-445-00341-00000	ADVERTISING	1,098	1,068	1,200	1,000	1,000
32-445-00342-00000	PRINTING	809	-	4,430	4,212	4,212
32-445-00343-00000	PHOTOCOPY	15	46	115	100	100
32-445-00361-00000	ELECTRICITY	4,879	4,653	5,540	5,540	5,540
32-445-00371-00000	MAINTENANCE-LAND	942	20	4,120	4,420	4,420
32-445-00372-00000	MAINTENANCE-VEHICLES	-	-	100	170	170
32-445-00374-00000	MAINTENANCE-EQUIPMENT	7,067	8,033	10,020	11,850	11,850
32-445-00394-00000	OTHER SERVICE FEES	14,334	25,314	64,642	62,503	62,503
32-445-00399-00000	ADMIN - (AUDITOR ACCT)	-	-	-	-	-
32-445-00420-00000	DUES & SUBSCRIPTIONS	22	302	1	-	-
32-445-00440-00000	LAUNDRY SERVICE	-	-	300	300	300
32-445-00461-00000	TRAINING	-	-	550	-	-
	Supplies, Services & Utilities	*41,875*	*48,376*	*122,503*	*106,875*	*106,875*
32-445-00720-00000	IMPROVEMENTS	-	-	-	73,825	73,825
32-445-00720-20003	IMPROVEMENTS	-	-	51,625	-	-
32-445-00720-20004	IMPROVEMENTS	-	-	16,200	-	-
32-445-00740-00000	MACHINERY & EQUIPMENT	-	-	-	38,000	38,000
32-445-00740-17005	MACHINERY & EQUIPMENT	-	-	-	-	-
32-445-00740-19002	MACHINERY & EQUIPMENT	-	-	-	-	-

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
32-445-00750-00000	IMPROVEMENTS TO LAND	-	-	-	6,738	6,738
32-445-00750-20005	IMPROVEMENTS TO LAND	-	-	6,738	-	-
	Capital Expenditures	-	-	*74,563*	*118,563*	*118,563*
445	**Total Parking Operations**	**98,603**	**115,954**	**273,503**	**300,337**	**300,337**
446	**Parking Garage**					
32-446-00115-00000	SALARIES--PART TIME	34,570	36,397	36,508	36,758	36,758
32-446-00130-00000	SALARIES--FULL TIME	23,932	25,580	19,862	21,643	21,643
32-446-00158-00000	GROUP LIFE INSURANCE	48	51	36	39	39
32-446-00159-00000	GROUP DISABILITY INS	180	209	252	350	350
32-446-00167-00000	WELLNESS	-	-	100	50	50
32-446-00180-00000	SALARIES - OVERTIME	15	-	-	-	-
32-446-00192-00000	FICA/MEDICARE	4,445	4,694	4,331	4,468	4,468
32-446-00196-00000	GROUP HOSPITAL INSURANCE	8,112	8,539	6,820	4,111	4,111
32-446-00198-00000	GROUP DENTAL INSURANCE	445	445	319	103	103
32-446-00199-00000	GROUP VISION INSURANCE	11	-	34	34	34
	Salaries, Wages, & Benefits	*71,758*	*75,917*	*68,262*	*67,556*	*67,556*
32-446-00210-00000	OFFICE SUPPLIES	44	123	600	500	500
32-446-00220-00000	OPERATING SUPPLIES	101	-	9,280	6,030	6,030
32-446-00226-00000	CLEANING SUPPLIES	900	89	1,850	1,900	1,900
32-446-00250-00000	MAINTENANCE SUPPLIES	210	408	1,500	1,500	1,500
32-446-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	3,000	3,000	3,000
32-446-00311-00000	AUDITING SERVICES	-	-	2,600	2,600	2,600
32-446-00312-00000	MGMT CONSULTING SERVICES	-	-	-	-	-
32-446-00318-00000	COMPUTER SERVICES	-	-	500	500	500
32-446-00321-00000	TELEPHONE	2,209	2,284	2,500	2,520	2,520
32-446-00331-00000	TRAVEL EXPENSES	33	-	-	-	-
32-446-00341-00000	ADVERTISING	207	-	-	-	-
32-446-00342-00000	PRINTING	10	-	2,500	2,500	2,500
32-446-00361-00000	ELECTRICITY	5,313	4,960	6,600	6,600	6,600
32-446-00364-00000	SEWER	329	170	600	600	600
32-446-00366-00000	WATER	442	226	700	700	700
32-446-00367-00000	STORMWATER FEE	-	210	840	840	840
32-446-00371-00000	MAINTENANCE-LAND	110	98	500	500	500
32-446-00373-00000	MAINTENANCE-BUILDINGS	(148)	2,243	15,430	6,430	6,430
32-446-00374-00000	MAINTENANCE-EQUIPMENT	5,251	5,260	5,830	18,561	18,561
32-446-00420-00000	DUES & SUBSCRIPTIONS	-	209	457	-	-
32-446-00421-00000	LICENSES & PERMITS	-	1,120	-	-	-
32-446-00461-00000	TRAINING	-	-	100	-	-
	Supplies, Services & Utilities	*15,013*	*17,399*	*55,387*	*55,281*	*55,281*
32-446-00720-00000	IMPROVEMENTS	-	-	-	-	-
32-446-00730-00000	BUILDING	-	-	-	25,000	25,000
32-446-00730-17007	BUILDING	-	-	100,000	100,000	100,000
32-446-00740-00000	MACHINERY & EQUIPMENT	-	-	-	73,100	73,100
32-446-00740-17003	MACHINERY & EQUIPMENT	-	-	-	-	-
32-446-00740-17004	MACHINERY & EQUIPMENT	-	877	14,000	-	-
32-446-00740-18006	MACHINERY & EQUIPMENT	-	-	-	-	-
32-446-00760-00000	VEHICLES	-	-	-	-	-
32-446-00760-19003	VEHICLES	-	-	-	-	-
	Capital Expenditures	-	*877*	*114,000*	*198,100*	*198,100*
446	**Total Parking Garage**	**86,771**	**94,193**	**237,649**	**320,937**	**320,937**
472	**Debt Service**					
32-471-47120-00000	DEBT SERVICE PRINCIPAL	(0)	(0)	109,307	128,884	128,884
32-472-47220-00000	DEBT SERVICE INTEREST	29,592	27,569	32,382	28,074	28,074
32-472-47304-00000	PAYING AGENT FEE	-	-	-	-	-

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
32-472-47305-00000	NOTE ISSUE COSTS	-	-	-	-	-
	Debt Service	*29,592*	*27,568*	*141,689*	*156,958*	*156,958*
472	**Total Debt Service**	**29,592**	**27,568**	**141,689**	**156,958**	**156,958**
488	**Unallocated Employee Benefits**					
32-488-00195-00000	WORKERS' COMPENSATION	6,174	5,228	6,500	5,568	5,568
	Salaries, Wages, & Benefits	*6,174*	*5,228*	*6,500*	*5,568*	*5,568*
488	**Total Unallocated Employee Benefits**	**6,174**	**5,228**	**6,500**	**5,568**	**5,568**
492	**Transfers Out**					
32-492-49201-00000	TRANSFER TO GENERAL FUND	26,743	48,449	47,422	47,593	47,593
32-492-49232-00000	TRANSFER TO OTHER FUND	8,063	-	-	-	-
	Transfers Out	*34,806*	*48,449*	*47,422*	*47,593*	*47,593*
492	**Total Transfers Out**	**34,806**	**48,449**	**47,422**	**47,593**	**47,593**
TOTAL DEPARTMENT OF FINANCE:		**255,946**	**291,392**	**706,763**	**831,393**	**831,393**
TOTAL PARKING FUND EXPENDITURES		**374,510**	**410,085**	**826,063**	**947,778**	**947,778**
Parking Fund Revenue Total		**763,195**	**741,132**	**826,063**	**947,778**	**947,778**
Parking Fund Expense Total		**374,510**	**410,085**	**826,063**	**947,778**	**947,778**
Parking Fund Gain/(Loss) from Operation		**388,684**	**331,047**	-	-	-

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget (Proposed)	2021 Budget (Adopted)
35	**HIGHWAY AID FUND**					
HIGHWAY AID FUND REVENUE						
000	**Interest & Rents**					
35-000-34140-00000	INTEREST INCOME - PLGIT	(29,575)	(37,313)	(11,000)	(30,000)	(30,000)
	Total Interest & Rents	**(29,575)**	**(37,313)**	**(11,000)**	**(30,000)**	**(30,000)**
000	**Intergovernmental**					
35-000-35505-00000	LIQUID FUELS ALLOCATION	(552,909)	(566,599)	(540,428)	(496,976)	(496,976)
	Total Intergovernmental	**(552,909)**	**(566,599)**	**(540,428)**	**(496,976)**	**(496,976)**
000	**Other Sources**					
35-000-39990-00000	FUND BALANCE	-	-	(98,572)	(133,024)	(133,024)
	Total Other Sources	**-**	**-**	**(98,572)**	**(133,024)**	**(133,024)**
TOTAL HIGHWAY AID FUND REVENUE:		**(582,484)**	**(603,912)**	**(650,000)**	**(660,000)**	**(660,000)**
HIGHWAY AID FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
413	**Code Enforcement**					
35-413-00720-17052	IMPROVEMENTS	-	-	-	-	-
	Capital Expenditures	-	-	-	-	-
413	**Total Code Enforcement**	**-**	**-**	**-**	**-**	**-**
430	**Public Works Field Operations**					
35-430-00220-00000	OPERATING SUPPLIES	-	-	-	-	-
	Supplies, Services & Utilities	-	-	-	-	-
35-430-00720-17026	IMPROVEMENTS	158,535	314,003	254,100	253,600	253,600
35-430-00720-17027	IMPROVEMENTS	149,845	162,409	220,000	230,000	230,000
35-430-00720-17028	IMPROVEMENTS	8,232	-	20,000	20,600	20,600
35-430-00720-17029	IMPROVEMENTS	92,344	78,051	85,000	85,000	85,000
35-430-00720-17030	IMPROVEMENTS	52,845	-	70,900	70,800	70,800
	Capital Expenditures	*461,800*	*554,463*	*650,000*	*660,000*	*660,000*
430	**Total Public Works Field Operations**	**461,800**	**554,463**	**650,000**	**660,000**	**660,000**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**461,800**	**554,463**	**650,000**	**660,000**	**660,000**
TOTAL HIGHWAY AID FUND EXPENDITURES:		**461,800**	**554,463**	**650,000**	**660,000**	**660,000**
Highway Aid Fund Revenue Total		**582,484**	**603,912**	**650,000**	**660,000**	**660,000**
Highway Aid Fund Expense Total		**461,800**	**554,463**	**650,000**	**660,000**	**660,000**
Highway Aid Fund Gain/(Loss) from Operation		**120,684**	**49,449**	**-**	**-**	**-**
Total Borough of Carlisle Revenue Total		**28,831,392**	**32,162,721**	**44,892,813**	**50,552,655**	**50,552,655**
Total Borough of Carlisle Expense Total		**23,715,599**	**23,585,444**	**43,684,288**	**49,814,882**	**49,814,882**
Total Borough of Carlisle Gain/(Loss) from Operation		**5,115,793**	**8,577,276**	**1,208,525**	**737,773**	**737,773**



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RESOLUTION NO. _____

A RESOLUTION OF THE BOROUGH OF CARLISLE ADOPTING THE 2021 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, 2021 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 2021 is dedicated to fire services and one hundred (100) percent of local services tax revenue received in calendar year 2021 is dedicated to fire, police, and emergency services;

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

RESOLVED this _____ day of December 2020.

ATTEST:

_____ _____

Joyce E. Stone, Borough Secretary Timothy A. Scott, Mayor

Section 1 Attachment to the 2021 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	133,125	-	-	-	-	-	-	-	133,125
401 Manager's Office	465,184	-	-	-	-	-	-	-	465,184
404 Legal Services	135,000	-	-	-	-	-	-	-	135,000
406 Personnel	149,899	-	-	-	-	-	-	-	149,899
407 Information Technology	248,305	15,750	-	-	-	-	-	-	264,055
467 Outside Agencies	4,200	-	-	-	-	-	-	113,800	118,000
486 Property & Casualty Insurance	119,090	-	-	45,345	-	123,936	-	2,585	290,956
Total	1,254,803	15,750	-	45,345	-	123,936	-	116,385	1,556,219
2. Department of Finance									
402 Finance Operations	508,226	-	-	-	-	-	-	-	508,226
402 Water Billing & Collection	-	-	-	215,277	-	-	-	-	215,277
402 Stormwater Billing & Collection	-	-	-	-	35,882	-	-	-	35,882
402 Sewer Billing & Collection	-	-	-	-	-	214,494	-	-	214,494
403 Tax Collection	133,050	-	-	-	-	-	-	-	133,050
445 Parking Operations	-	-	-	-	-	-	-	300,337	300,337
446 Parking Garage	-	-	-	-	-	-	-	320,937	320,937
472 Debt Service	719,227	5,670,525	-	1,364,132	365,000	1,712,004	7,447	156,958	9,995,293
481 Water Authority	-	-	-	8,850	-	-	-	-	8,850
481 Sewer Authority	-	-	-	-	-	15,200	-	-	15,200
488 Unallocated Employee Benefits	879,039	-	-	37,003	1,856	48,120	-	5,568	971,586
492 Transfers Out	670,525	-	-	574,230	564,823	561,105	22,593	47,593	2,440,869
Total	2,910,067	5,670,525	-	2,199,492	967,561	2,550,923	30,040	831,393	15,160,001
3. Fire Department									
411 Fire Department	1,093,455	-	-	-	-	-	-	-	1,093,455
Total	1,093,455	-	-	-	-	-	-	-	1,093,455
4. Police Department									
41A Police Administration	707,241	205,480	-	-	-	-	-	-	912,721
41I Police Investigation	512,445	-	-	-	-	-	-	-	512,445
41P Police Patrol	3,370,291	120,200	-	-	-	-	-	-	3,490,491
Total	4,589,977	325,680	-	-		-	-	-	4,915,657
5. Department of Public Works									
408 Public Works Administration	365,338	-	-	-	-	-	-	-	365,338
409 Borough Hall Maintenance	130,726	175,750	-	-	-	-	-	-	306,476
413 Code Enforcement	528,797	6,320,392	-	-	-	-	-	-	6,849,189
430 Public Works Field Operations	699,210	60,000	660,000	-	-	-	-	-	1,419,210
431 Street Cleaning	-	-	-	-	376,564	-	-	-	376,564
433 Traffic Control	312,455	265,000	-	-	-	-	-	-	577,455
434 Street Lighting	340,015	40,000	-	-	-	-	-	-	380,015
427 Solid Waste Collection & Disposal	-	-	-	-	-	-	1,350,331	-	1,350,331
Total	2,376,541	6,861,142	660,000	-	376,564	-	1,350,331	-	11,624,578
6. Department of Parks & Recreation									
451 Parks & Recreation Admin.	218,036	-	-	-	-	-	-	-	218,036
452 Recreation Services	217,185	-	-	-	-	-	-	-	217,185
453 Swimming Pool	152,975	35,000	-	-	-	-	-	-	187,975
454 Parks Maintenance	405,927	-	-	-	-	-	-	-	405,927
455 Shade Trees	17,000	-	-	-	-	-	-	-	17,000
458 Community Center	109,527	40,000	-	-	-	-	-	-	149,527
Total	1,120,650	75,000	-	-	-	-	-	-	1,195,650
7. Department of Water Resources									
425 Sewer Collection System	-	-	-	-	-	2,365,257	-	-	2,365,257
447 Stormwater Operations	-	-	-	-	1,059,324	-	-	-	1,059,324
449 Water Lines Maintenance	-	-	-	4,694,824	-	-	-	-	4,694,824
450 Water Meter Maintenance	-	-	-	37,750	-	-	-	-	37,750
44L Water Lab	-	-	-	170,937	-	-	-	-	170,937
44P Water Treatment Plant	-	-	-	2,553,893	-	-	-	-	2,553,893
42L Sewer Lab	-	-	-	-	-	640,726	-	-	640,726
42M Lift Stations	-	-	-	-	-	210,615	-	-	210,615
42P Wastewater Treatment Plant	-	-	-	-	-	1,626,247	-	-	1,626,247
42S Sludge Removal	-	-	-	-	-	909,749	-	-	909,749
Total	-	-	-	7,457,404	1,059,324	5,752,594	-	-	14,269,322
Total Expenditures	13,345,493	12,948,097	660,000	9,702,241	2,403,449	8,427,453	1,380,371	947,778	49,814,882

BOROUGH OF CARLISLE

ORDINANCE NO. _____

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

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

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

(1) For water billed and charged on and after May 1, 2021, for consumption on and after January 1, 2021, 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	$17.25
1	28.73
1¼	34.48
1½	40.22
2	57.51
3	114.94
4	172.40
6	344.80
8	517.21

Consumption Charges per 100 Cubic Feet

Per 100 Cubic Feet (All Consumers) $5.75

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

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

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

ENACTED AND ORDAINED this ___ day of December 2020.

ATTEST:

_____	_____
Joyce E. Stone, Borough Secretary	Timothy A. Scott, Mayor

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Glossary

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

ALLARM: Alliance for Aquatic Resource Monitoring
ATAD: Autothermal Thermophilic Aerobic Digestion
BMP: Best Management Practices
CAFR: Comprehensive Annual Financial Report
CDBG: Community Development Block Grant
CIP: Capital Improvement Plan
CURP: Carlisle Urban Redevelopment Plan
CY: Cubic Yards
DEP: Department of Environmental Protection
EPA: Environmental Protection Agency
EIT: Earned Income Tax
FTE: Full-Time Equivalent
GAAP: Generally Accepted Accounting Principles
GFOA: Government Finance Officers Association
LST: Local Services Tax
MS4: Municipal Separate Storm Sewer System
PAYT: Pay As You Throw
RFP: Request For Proposal
TIF: Tax Increment Financing
TIGER: Transportation Investment Generating Economic Recovery
VFD: Variable Frequency Drive

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

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

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

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

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

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

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

Bonds: A bond is a fixed income instrument that represents a loan made by an investor to a borrower (typically corporate or governmental).

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

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

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

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

Capital Asset: Assets 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.

Depreciation: Depreciation is an accounting method of allocating the cost of a tangible or physical asset over its useful life or life expectancy.

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

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.

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

Full-Time Equivalent: A metric that measures the total number of full-time employees you have based on hours worked rather than the exact number of employees.

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

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

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

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

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

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

Intergovernmental: Occurring between two or more governments .

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

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

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

Major Category: A group of accounts similar in nature.

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

Modified Accrual Basis of Accounting: Basis of accounting that modifies the full accrual basis of accounting in two ways: 1) revenues are not recognized until they are measurable and available and 2) expenditures are recognized in the period when the related liability is liquidated rather than when the liability is first incurred (if earlier).

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

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

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

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

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

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

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

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.