2023 ANNUAL BUDGET



BOROUGH OF CARLISLE, PENNSYLVANIA

COMMITTED TO EXCELLENCE IN COMMUNITY SERVICE

Carlisle All-America City NATIONAL CIVIC LEAGUE 2021

PROSPEROUS COMMUNITY, HEALTHY ENVIRONMENT SUSTAINABLE PENNSYLVANIA CERTIFIED PLATINUM COMMUNITY



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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, 2022. 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 not only be 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. Readers may also navigate to the desired section through use of the PDF bookmarks within the document.

A description of each section of the budget document is included below:

- **INTRODUCTION**
  - The "Principal Officials" and "Organization Chart" sections present the organizational structure of the Borough including a listing of the elected Mayor and Council and the supporting administrative officials
  - The "Community Profile" section offers details of the Borough of Carlisle including the mission, economy, and services offered
  - The "Manager's Budget Message" section summarizes key issues in the budget and long-term strategies and goals to help the reader understand the issues facing the Borough in upcoming years
  - The "Budget In Summary" section offers a summarized version of the budget giving the Reader a quick overview of what will be discussed in more detail throughout the remainder of the budget
  - The "Multi-Year Projections" section offers a summary of the key issues that are being monitored and will impact the decision making for future year budgets

- **GOALS & POLICIES**
  - The "Community Goals" section details the goals of Borough Council as well as discusses the Borough's comprehensive plan and global climate crisis response
  - The "Fiscal Policies" section details the Borough's adopted financial policies that guide the creation of the budget and the financial management decisions throughout the year

- The "Budget Process" and the "Budget Calendar" sections offer a look into the process followed to create the current budget and provides insight into the efforts that the budget managers take to ensure they are being responsible financial stewards

- **FINANCIAL SUMMARIES**
  - The "Fund Description & Structure" section offers the Reader insight into the overall financial structure of the Borough including descriptions of each major and non-major fund
  - The remainder of the "Financial Summaries" section presents the highest level of the budget from a fund perspective reflecting each functions total budget by fund and includes both the current budget and historical revenue and expenditures

- **OPERATING BUDGETS**
  - The "Operating Budgets" section presents the budget by department including organization charts, graphical and chart analysis, the services performed by department and function, 2022 accomplishments, and 2023 goals for each of the Borough's seven departments and major functions

- **CAPITAL EXPENDITURES & DEBT**
  - The "Capital Expenditures" section offers a summary of the Borough's capital improvement plan (CIP) including a summary of the Borough's 2023 capital projects budget along with the five-year 2023-2027 capital improvements program
  - The "Debt" section offers a summary 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" was built in 1846 right on the main square of the Borough of Carlisle 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	Sean M. Shultz
Councilor & Deputy Mayor	Brenda S. Landis
Councilor	Sean J. Crampsie
Councilor	Joel T. Hicks
Councilor	M. Cate Mellen
Councilor	Safronia L. Perry
Councilor	Jeff P. Stuby

ADMINISTRATIVE OFFICIALS

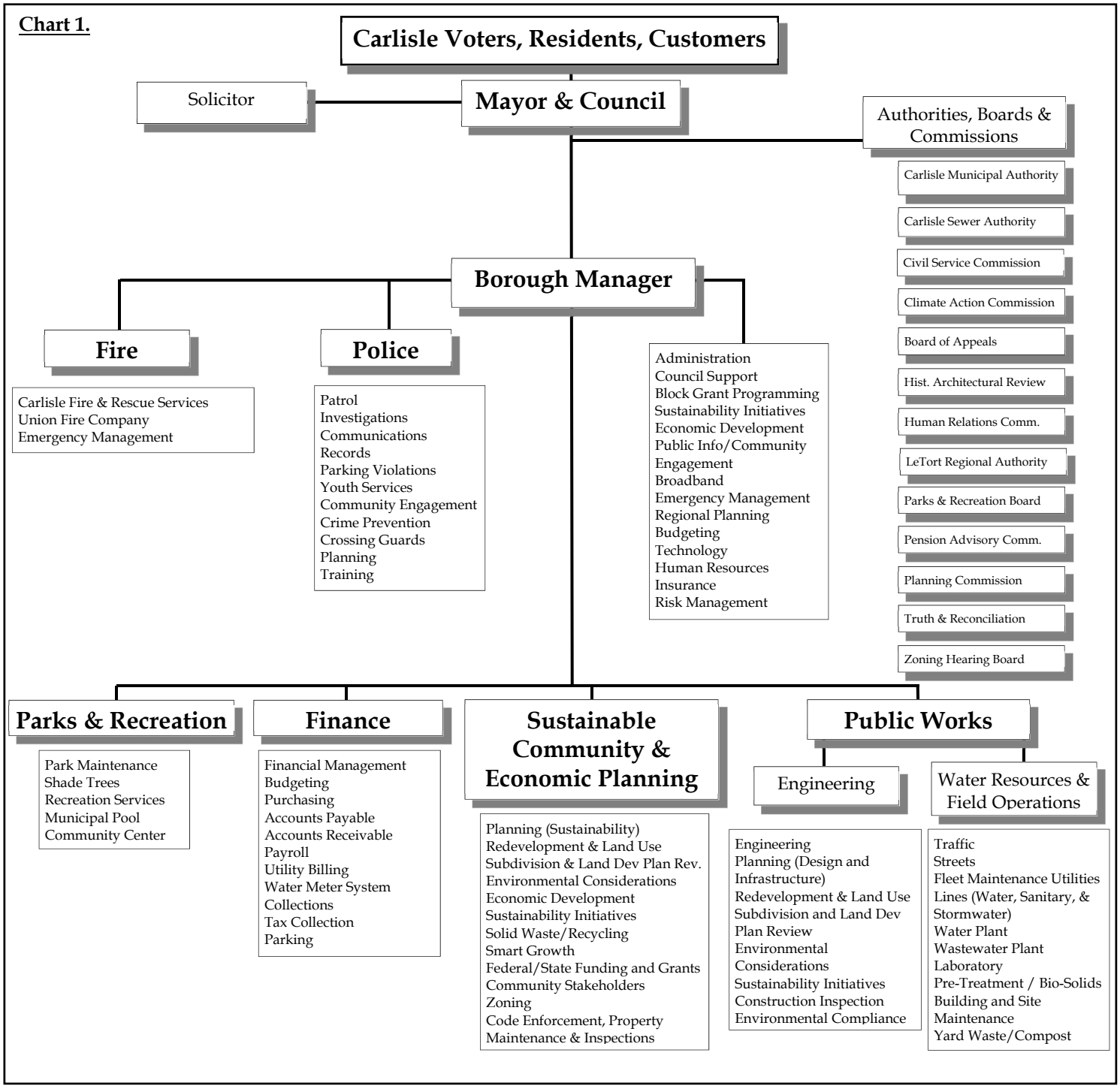
Borough Manager	Susan D. Armstrong
Assistant Borough Manager	Owen A. Snyder
Borough Secretary	Joyce E. Stone
Director of Finance	Richard JT Juday
Director of Public Works	Mark A. Malarich
Director of Parks & Recreation	Andrea C. Crouse
Director of Sustainable Community & Economic Planning	Jared B. Woolston
Police Chief	Taro D. Landis
Fire Chief	Randy L. O'Donnell
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 20,118. 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.



Borough of Carlisle Town Hall and Administrative Offices

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 18 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 provided many of the stunning pictures of Carlisle located throughout the budget.



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 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 2022 was 3.6% compared to 4.8% for Pennsylvania, and 3.8% nationally.

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



Old West building, Dickinson College

- Dickinson College, a four-year college, was chartered in 1783 and is one of the oldest private liberal arts colleges in the nation.

- Penn State's Dickinson School of Law, founded in 1834, is the oldest law school in Pennsylvania and the fifth oldest in the nation. In 2000, the law school became part of The Pennsylvania State University, one of the country's most prestigious research universities.

- The U.S. Army War College is also located in and adjacent to the Borough and is a premier advanced training facility for the U. S. Army. It contains some of the most sophisticated computer technology simulation equipment in the armed forces.

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

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

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



CARLISLE URBAN REDEVELOPMENT PLAN

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

In 2013 the community led by the Borough, initiated an urban redevelopment plan (www.carlislepa.org/carlisle-plan/) to achieve a visionary future for three former industrial areas and surrounding neighborhoods. The planning effort included multi-day public visioning and public meetings to discuss items such as transportation, parks and recreation, stormwater, and economic development potential.



The Carlisle Urban Redevelopment Plan (CURP) focuses on policies and procedures for the Borough to follow in furtherance of the plan, economic development activities, and major capital projects.

The plan addresses what is likely the most significant change to the Borough's core development pattern and economy in the last 100 years. It is estimated to take between 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.

Three specific projects are an immediate outgrowth of the CURP: Carlisle Town Homes (CTH), the Tax Increment Financing Plan for the Carlisle Auto Industries, Inc. Project (TIF Plan), and the Carlisle Connectivity Transportation Improvement Project.

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 units for occupant ownership, 48 two-story townhouse units for rental occupants, 242 stacked-flat apartment units, 90,000 square feet of office space, 19,880 square feet of restaurant space, and a 50 space at-grade parking lot. Necessary public improvements including transportation infrastructure, sewer and water infrastructure have been financed by a variety of state and federal grants and bond proceeds from the tax increment financing district.

These constructed and 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 164 acres of land on which various recreational facilities operated by Carlisle Borough. Recreational facilities include 18 parks, an outdoor swimming pool, an outdoor Amphitheater, a multi-purpose cabin, a multi-purpose Community Center, a residential property, 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.

New in 2023, is the one-acre Fairground Avenue Linear Park that includes a Skate Spot on Lot A and a Recreation Area on Lot D.

PUBLIC SAFETY

The police department includes 33 sworn officers. The fire department consists of two volunteer fire companies with 30 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.

> 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!

- **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.

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, 635 fire hydrants, 43 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 2023 Budget Message

November 15, 2022

To the Honorable Mayor and Borough Council:

I respectfully submit the Borough of Carlisle's Proposed Fiscal Year (FY) 2023 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 2023, but it also provides the framework for sound decision-making for the Borough's future.

The Proposed Budget includes eight funds – General, Water, Sewer, Stormwater, Parking, Solid Waste, Capital Projects, and Highway Aid Funds resulting in a total budget of $56,239,381. 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 2022, and points to major issues for the upcoming year. It outlines financial policies for FY 2023 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 team members throughout the organization. *A special recognition and note of appreciation to Department of Finance Director Richard Juday for his significant contributions, fiscal stewardship, and teamwork throughout the drafting of this budget.*

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.

Introduction

In 2022, the Borough of Carlisle received the distinguished honor of being one of a select group of municipalities to be recognized as a Platinum Certified Community by the Sustainable Pennsylvania Community Certification program. This designation, as well as being named a 2021 All America City by the National Civic League, is a result of community efforts and a reflection of the collective work by many.

This Message and the budget document contained herein will demonstrate our commitment to building an equitable and resilient community by addressing critical issues including racial inequity and injustice, ensuring inclusiveness and equity while addressing climate change, applying best practices in municipal government, utilizing resources effectively and efficiently, progressing in areas of community design, land use, health and wellness, intergovernmental cooperation, fiscal controls, and internal management and operations, which ultimately reinforces the distinguished honors of being an "All-America City" and "Platinum Certified Community".

Charting the Budget Path

Beginning mid-year, Borough department heads and budget managers started the development of the fiscal year operating and capital plan budgeting, and current fiscal year end projections. Key focus was given to Borough Council objectives, departmental needs, capital projects and equipment, personnel, revenue performance, inflationary impacts, as well as unforeseen challenges such as pandemic-related matters. Moreover, the budget schedule was moved to allow additional time for analysis to include a look forward of at least three years, which is consistent with one of Council's biennial goals. This includes taking into consideration capital needs, and the operating and debt impact of those capital items over the coming years.

The Manager, Assistant Manager, and Director of Finance began meeting with departments the week of August 8, 2022 to review initial budget requests, justification for those requests, and to discuss challenges and opportunities that each operation has either encountered or foresees.

Budget requests and revenue projections were subsequently imported into the Borough's financial software program with the Finance Director then meeting to discuss the outcome with the Borough Manager. A subsequent review occurred with the goal of alleviating some of the budgets' operating and capital deficits. An example of this exercise is found on Page 19 of this Message.

Following is a snapshot of the Borough's projected year-end surpluses/deficits for the General Fund and primary enterprise funds for FY 2022 and FY 2023 as well as recommended changes to each fund for FY 2023.

Projected Year End Surplus (Deficit)						
Description	01 General	06 Water	07 Stormwater	08 Sewer	09 Solid Waste	32 Parking
Projected 12/31/22 Fund Balance	$11,085,981	$7,534,110	$ 2,137,288	$14,940,348	$ 101,428	$1,019,160
Recommended Rate Change for FY 2023	No Tax Increase	No Rate Change	No Fee Increase	No Rate Change	$75/Qtr $6.92/Tag	No Rate Increase
Projected 12/31/23 Fund Balance	$ 9,495,686	$6,536,608	$ 2,180,064	$13,604,925	$ 101,428	$ 641,375
Projected FYE 2023 Surplus (Deficit)	$ (1,590,295)	$ (997,502)	$ 42,776	$ (1,335,423)	$ -	$ (377,785)

FY 2023 Proposes:

- ✓ General Fund: No tax increase.
- ✓ Water Fund: Utility rates are not scheduled to increase*
- ✓ Stormwater Fund: Fees are not proposed to change**
- ✓ Sewer Fund: Utility rates are not scheduled to increase*
- ✓ Solid Waste Fund: Solid Waste & Recycling programming shall change pursuant to Solid Waste Contract terms for FY 2023.

** Pursuant to the Water & Sewer Rate Study conducted by Gannett Fleming in 2018*
***Pursuant to the Study conducted by Raftelis Inc. in 2018 and implemented in 2019*

The following 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. This Message will first highlight key elements that are applicable to all of the funds with overviews of each fund found on Pages 12 through 35.

Overview

Fiscal Responsibility: The Borough's focus on maintaining a structurally sound financial foundation can be attributed to a multi-pronged approach – sound fiscal policies enacted by Council, a conservative approach to budgeting, balancing short and long-term goals, pursuing grant opportunities to leverage and maximize funding, and elevating transparency to maintain the public trust.

This approach has resulted in an assigned credit rating of Aa1 by Moody's Investors Services, which has proved beneficial during the Borough's most recent borrowing in 2021. This credit rating allowed the Borough to refinance existing debt and borrow additional funds at a favorable interest rate in order to advance our investment in the community and operations through major infrastructure improvements, and capital needs for Fiscal Years 2021 and 2022***.

When assigning a credit rating to a municipality, Moody's considers factors such as the Borough's existing debt burden, pension liabilities, assessed property values and median income of the community, stabilizing presence of universities, level of taxation and rates that a tax and rate base can bear, and degree of essential services that can be provided with available revenue sources. These factors are also considered

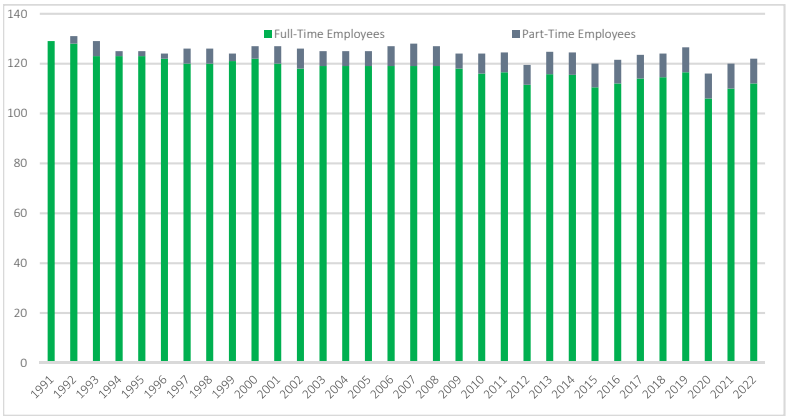
internally during the budget development as well as throughout the year as recommendations for operations and services being considered by Management and Borough Council.

The Borough's prudent approach to mitigating pandemic-related impacts to its budgets and operations, combined with stimulus assistance and one-time and unplanned revenue sources have aided the Borough in offsetting budgeted deficits and unplanned expenditures as well as confronting volatile market conditions and inflation. The results have led to FY 2021 surpluses for five of the eight funds and projected surpluses for four of the eight funds in FY 2022. An audited budget surplus is favorable however, when the attributing factors are non-recurring and unpredictable revenues such as grants, real estate transfers, etc. and short-term internal operation measures such as savings realized by unfilled positions, Borough policy and best practices recommends that these types of revenue sources and savings will only be used for specific one-time expenditures and not to support ongoing operations and expenditures.

The FY 2023 budget has once again followed a similar approach. Revenues have been estimated conservatively, but not at the same degree as years' past, expenditures were reduced where possible, and continuous evaluation of market conditions planned. Six out of eight funds are currently projected to use fund balance reserves to balance the FY 2023 budget. These six funds include the General, Water, Stormwater, Sewer, Parking, Capital Projects, and Highway Aid Funds. Given these funds have sufficient reserves exceeding Council's reserve goals, and the overall fund performances in the prior years, rates are not recommended to increase at this time. These factors, along with evaluating the overall economic climate are traditionally considerations for tax and rate adjustments.

****NOTE: It is also noteworthy that the Borough recently adopted policies requiring use of cash reserves before issuing debt. Recent budgets are centered on this philosophy, which we refer to as "PAYGO" (Pay-as-you-go), a strategy that pays for capital expenditures with twenty percent cash and eighty percent by debt. 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 years and did so during its last borrowing in 2021 for Fiscal Years 2022 and 2023. Both fiscal years were either funded, or proposed to be funded with available cash reserves and bonds.*

Personnel: The chart to the right provides a historical snapshot of full-time and part-time Borough employees over the course of the past 31 years, excluding seasonal staff. The Borough has decreased its number of employees from a high of 131 in 1992 as we have sought areas of efficiency. We will continue to strategically align staff



to maintain services while also positioning ourselves to accomplish programming and service enhancements. Thus, the budget will continue the practice of monitoring open positions and strategies to address organizational needs by allocating additional resources, restructuring, and continued collaboration among departments to advance our mission. For FY 2023, one position has been added to the engineering division. Two other positions proposed for the Sustainable Community and Economic Department will be analyzed closely prior to filling. For budgeting purposes, these positions have not been incorporated into the Fiscal Year 2023 budget until on or after April 1, 2023.

Recruitment and Retention Strategies: The Borough's most valuable asset are the 122 uniformed and non-uniformed employees who are responsible for delivering those core services that the community has come to rely upon. Recruitment and retention strategies have been elevated over the course of the past several years including advancing a culture of diversity and inclusion, elevating training and professional development opportunities, collaborating among departments, and providing forums for employee engagement and knowledge sharing. The FY 2023 budget includes funding for these strategies with emphasis on employee training and development programs to increase cultural awareness and to address the challenges to diversity, equity, and inclusion, such as irrational assumptions, prejudice, fear, and bias.

Additionally, the Borough recognized in 2009 the need to have competitive wages and benefits to attract and retain talent. The non-uniformed compensation plan is designed to be reviewed periodically based on market data and includes a cost-of-living adjustment and merit component based on an employee's successful evaluation. In 2020, the non-uniformed plan underwent an evaluation of all positions with the exception of department leadership positions, which were deferred for two years.

In FY 2022, the average non-uniformed cost-of-living and merit component was 3.75% and the refreshed data for senior level staff indicated an additional average adjustment of 2.61%. For FY 2023, non-uniformed are proposed to receive 4.0% cost of living adjustment plus merit. The average non-uniformed increase is: 4.92%. The compensation plan for non-uniformed is anticipated to undergo its periodic review on a three-year basis and therefore, will be undertaken in 2023 for consideration in FY 2024.

Uniformed compensation is set pursuant to the terms of the Collective Bargaining Agreement that calls for cost of living adjustments and step increases that vary based on tenure and rank. For FY 2022, the average uniformed cost of living adjustment and step increase was 3.77%. For FY 2023, the average uniformed increase is 4.72%.

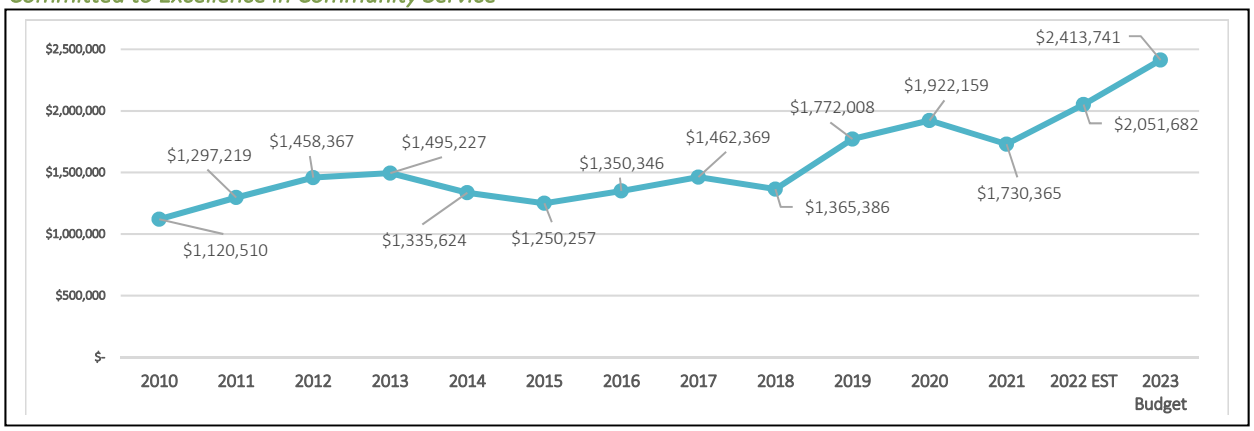
Fund	Non-Uniform	Uniform
General Fund	108,252	122,144
Water Fund	41,480	
Stormwater Fund	13,156	
Sewer Fund	57,297	
Solid Waste Fund	0	
Parking Fund	3,678	
Total	223,863	122,144
Average Employee Change	4.92%	4.72%

Healthcare Costs Rise by 7.8% in FY 2023: Over the past several years, the Borough's healthcare coverage increases have fluctuated between 6-15% annually. The Borough's healthcare coverage is estimated to increase by 7.8% for Fiscal Year 2023 primarily due to the past several years' claim experience ratios. The Borough took steps in 2021 to review our coverage and explore options through the creation of a working group of non-uniformed employees. This committee was charged to bring back recommendations for healthcare design options that ideally could reduce costs and provide options for non-uniformed employees.

Non-uniformed employees' contributions were increased for a second consecutive year in 2022, modest changes to plan design undertaken, and a high deductible plant with a Health Savings Account (HSA) option implemented. The first year of implementation saw 20% of non-uniformed electing to participate in the HSA program. The HSA potentially could aid in reducing monthly premiums but relies heavily upon participation. Additionally, the Borough's wellness programming included a higher contribution rate for smoking and unvaccinated (COVID) status in 2022. For FY 2023, the Borough anticipates retaining the current structure, plan design, and options including wellness programming in order to help manage the ever-increasing costs of healthcare.

Uniformed personnel's healthcare coverage is pursuant to the terms set forth in the Collective Bargaining Agreement and therefore are not consistent with the non-uniformed plan design or contribution rates.

The following chart provides a snapshot of Borough-wide healthcare costs from 2010 through present.

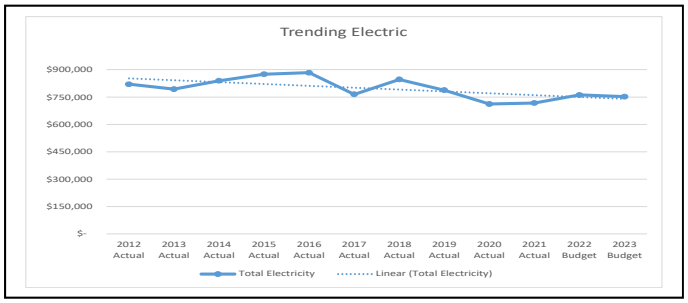


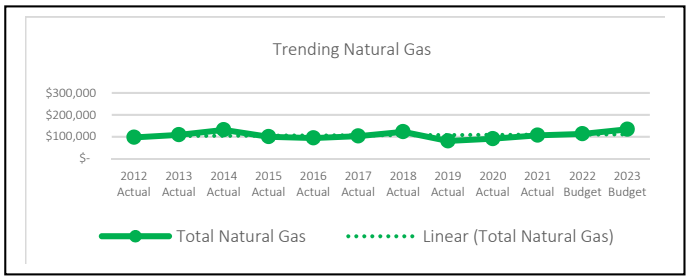
Pension Plans Remain Solvent for FY 2023: The Borough currently receives state funding to offset the amount it is required to contribute to the non-uniformed and uniformed pension plans. This aid comes from the foreign fire insurance tax on out-of-state insurance companies doing business within Pennsylvania. The Borough currently anticipates it will receive $652,430 in state aid in FY 2023. Thus, the pension plans 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). Nonetheless, there is ongoing concern that the Borough may at some point not receive state aid sufficient to cover its obligations. For this reason, the Borough has maintained the current pension formula and contribution rates for non-uniformed and uniformed participants.

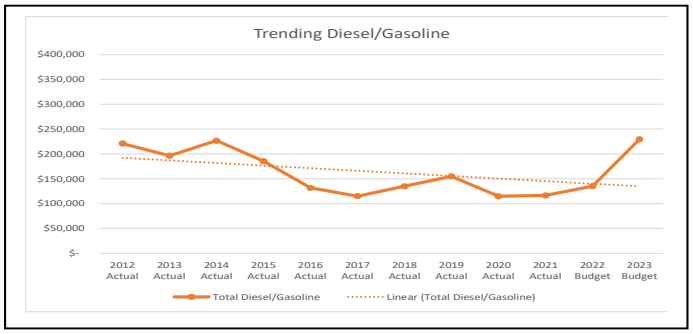
Workers' Compensation Costs Rise Ever Slightly in FY 2023: The Borough is a member of the Susquehanna Municipal Trust, which provides self-funded workers' compensation coverage for Pennsylvania municipal entities and their employees. The rating is earned based on a number of categories such as having a safety committee, a return to work (light duty) program, and achieving low loss ratios. Even though the Borough's actual losses during 2022 were less than actual losses during 2021, the formula for computing what we the Borough pays is partially based on anticipated payroll. Thus, the Borough's coverage cost increased slightly from $185,888 in 2022 to $190,159 for FY 2023. The Borough has expanded its Safety Committee to include representatives from all departments who have taken an active role in assessing and making recommendations to mitigate potential injuries and losses. At this time, the Borough anticipates that its Safety Committee will become certified in 2023, which ultimately could result in a savings of approximately 5% annually.

Energy Costs: Electricity, natural gas, diesel and gasoline are factors that impact the Borough's overall operational costs. To the right are the estimated budgetary impacts associated with these costs. Trends over the past decade are reflected below.

Energy Type	General Fund	Enterprise Funds
Electricity	$346,930	$405,440
Natural Gas	$45,600	$88,200
Diesel/Gasoline	$67,550	$161,930







Electricity: *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 2023 as the Borough realized savings under a new contract that was entered into in 2021, with rates 9% lower than the previous contract.*

Natural Gas: *The Borough's reliance on natural gas is not as robust as other energy sources however, in 2022, the Borough began working with its energy consultant to investigate whether savings could be achieved by pursuing long term natural gas contracts.*

Diesel/Gasoline: *Annually, the Borough participates in a cooperative purchasing program to bid Diesel & Gasoline for the coming 12 month period. In June 2022, the Borough once again participated in the cooperative purchasing program but was faced with the challenges of the global fuel markets. Bids received were significantly more than current market rates and required the Borough to purchase a fixed amount of fuel. This would have rendered the Borough unable to achieve savings through fuel reduction practices. The Borough rejected all bids in 2022 and instead opted to purchase fuel at the Market Rate through June 2023. The Borough budgeted conservatively given the uncertainty and instability of the current fuel market.*

Sustainable, Resilient and Equitable Trajectory

Truth and Reconciliation: The Fiscal Year 2023 Budget supports advancing the Borough of Carlisle's Truth and Reconciliation Commission's work, the body established to delve into racial inequality following the passage of Resolution 03-11-2021-01. Throughout 2022, the Commission has continued its work to examine and document policies, practices and actions by the Borough and the Council that have contributed to racial inequity and system racism; provide opportunities for individuals to share their perspectives and experiences with respect to systemic racism; collaborate with the community; and,

identify, analyze and recommend institutional and policy reforms to mend the wounds and combat systemic racism. It is anticipated that the TRC will bring forward recommendations for Council's consideration by year end. The FY 2023 supports the TRC's work at the same level of funding as FY 2022.

Human Rights Campaign Designation: In 2022, the Borough earned the Human Rights Campaign's Municipal Equality Index "All Star" designation. The Human Rights Campaign evaluates 506 cities nationwide on inclusive and equality laws, policies and services offered as an employer and local government. The Borough's score of 86 surpassed the national average of 67. The Carlisle Borough Human Relations Commission and staff have continued to use this information to identify potential areas for improvement as well as in a broad range of HR disciplines and functions supported by the Fiscal 2023 Budget.

Climate Change Response: Over the course of several years, and consistent with Council's sustainability objectives, efforts have been undertaken to combat reliance on fossil fuels and reduce greenhouse gas (GHG) emissions. For example, in 2021, the Borough advanced the evaluation of a renewable energy system at the Borough's Wastewater Treatment Plant to help power the plant and offset carbon-based energy use elsewhere; replaced 100% of the Borough's Lab facility with energy efficient LED ceiling fixtures utilizing a rebate program; collaborated with PPL to convert a second phase of street lights from HPS to LED fixtures; and, continued its hybridization initiative of the police fleet.

In 2022, the Borough formally adopted its Climate Action Plan to address climate change at the local level with the goal of reducing GHG emissions within its operations and the community it serves. The Climate Action Zoning Committee evaluated zoning changes to support the Climate Action Plan (CAP) with the goal of building a diverse/mixed income/walkable community and thriving economic development. Borough staff and the Climate Action Committee are also in the midst of exploring implementation of a long-range Municipal Operations Plan to include cost evaluation, feasibility, etc. to reduce emissions produced by Borough activities, facilities, and equipment. Additionally, Borough Council and staff have been involved with the Climate Action Committees and working with academic partners (Dickinson College, John Hopkins University, and George Mason University) with the goal of advancing the CAP objectives. Staff has completed an Electric Vehicle (EV) Charging Study and Parking Analysis to evaluate whether the Borough could improve the overall utilization rate of our parking lots while also evaluating ways the Borough could encourage and support electric vehicle usage in the Borough. The studies performed analyzed all of the Borough's parking lots and identified the overall vacancy and utilization rates and provided possible changes that could be made to improve the overall availability of parking throughout the Borough.

Additional efforts undertaken in 2022 to combat climate change include but are not limited to: securing 530 trees that serve as a riparian buffer at the Wastewater Treatment Plant, which among others helps protect the Chesapeake Bay and its watershed, help offset carbon footprints, introduce additional Co2 back into the environment, reduce mowing costs that aid in alleviating emissions, etc.; pursued a grant through

TreePennsylvania's Bare Root Tree Program that expanded the tree canopy at the Borough's police station for the K9 training area among others; incorporated trees as part of the Connectivity Project underway in the northwest quadrant of the Borough, along with rain garden features that provide for storage and filtering of water before being released into the groundwater or the Borough's storm sewer system; continued the Borough's Shade Tree Program through the completion of a tree survey and providing free trees to residents; pursued a grant for the creation of a green alley; continued to phase in police hybrid vehicles, which has resulted in the fleet now at 50% hybridization.

The FY 2023 budget continues to support the Borough's Climate Action Plan's objectives with the incorporation of the following: procurement of three e-bikes for the Borough's codes division; solar powered trash compactors for select park areas; development of a comprehensive biosolids management plan that identifies the most cost-effective, safe and beneficial re-use of biosolids; undertake an analysis specific to the processing and removal of potential PFAS substances in the water treatment process; undergo an evaluation of a green roof installation at the water plant; install two EV charging stations that offer four charging ports for public use at the Pomfret Street Parking Garage; and, the continued advancement of vehicle and equipment replacement weighing the merits of electrification, hybridization versus combustion for the fleet taking into consideration life cycle, cost, and availability as part of the replacement analysis.

Strategic Planning Facilitation: In August 2022, Borough Council took action to engage the services of a planning consultant to facilitate and lead a community-informed strategic planning process with the goals of encapsulating the community's long term mission, vision, values, goals and strategies/outcomes. While the Borough has a number of tools currently in place that help set policy (Capital Improvement Planning, Comprehensive Plan, Climate Action Plan) as well as Council's biennial goals, the Borough has not formally established a long-term strategic planning framework formalizing among others its mission, vision, and values. The strategic plan process involves several steps: articulating a clear vision for the community and mission for the organization, preparing an environmental scan that identifies the factors affecting the community and organization, establishing goals, identifying priority strategies and creating implementation plans. The FY 2022 and 2023 Budgets incorporate the completion of this Plan.

American Rescue Plan Act of 2021, $9,186,671: The American Rescue Plan Act (ARP) was passed by Congress and signed into law on March 2021 by the President. The legislation included $350 billion in Coronavirus State and Local Fiscal Recovery Funds for eligible governments across the nation. The U.S. Department of the Treasury launched this relief "to help turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery". Among other uses, the funds can be used to make necessary investments in water, sewer, and broadband infrastructure; replace lost revenue for eligible governments; decrease the spread of the virus; stabilize the economy; and, address systemic public health and economic challenges that have contributed to the unequal impact of the

pandemic. The Borough received its first tranche of ARP funding totaling $4,593,335.50 on June 11, 2021 and the second tranche totaling the same amount on June 16, 2022.

It is currently envisioned that the vetting process will occur following the Strategic Planning process. However, during Fiscal Year 2022, Borough Council took action to recognize revenue replacement funding totaling $425,350.15 which was then utilized for the Borough's debt obligation outlined in the Tax Increment Financing Note of October 2017 and for Fiscal Year 2023, the Borough's Proposed Budget recommends recognizing revenue replacement funds totaling $1,342,418 which are budgeted to be used for the following:

- $150,000: to implement a co-response pilot program that among others provides effective responses to people experiencing a mental health crisis, minimizes risk of harm and stigmatization, maximizes mental health professional efficiency, and advances cross-training and capacity building among a diverse network of first responders;
- $105,168: to invest into a new police department records management system that is envisioned among others to provide extensive reporting capability;
- $465,000: to address stormwater needs and traffic improvements in the northeast quadrant of the Borough; and,
- $622,250: to upgrade public safety radios organization-wide

Community Development Block Grant (CDBG) Program Year 2022, $358,323: As a HUD entitlement community, the Borough receives an annual allotment to improve the quality of life for our community, with focus given to our residents living at low and moderate income levels. The program is designed to leverage funds to build community assets and "create transformative impact" in one's community. The Borough's CDBG Program Year 2022 (July 1, 2022 – June 30, 2023) has committed $358,323 to activities focusing heavily upon various aspects of sustainability – economic development, housing rehabilitation both homeowner and tenant occupied, public services and facilities, energy efficiency assistance, and neighborhood recreation enhancements.

Department of Human Services: Low Income Household Assistance Program: In 2022, the Borough executed an agreement with the Department of Human Services to participate in the Low-Income Household Water Assistance Program that provided utility bill payment assistance to low-income eligible households experiencing difficulties paying their utility bills. This grant, coupled with CDBG-CV monies that were set aside for similar purposes, has assisted households in addressing utility bill arrearages.

Cumberland County Grant Award for Linear Park, $254,833: The Fairground Linear Park is situated on a former brownfield site in the northwest quadrant of the Borough. In June 2022, the Borough pursued a grant through the Cumberland County America Rescue Plan grant process. The Borough was subsequently awarded $254,833 for park improvements that among others includes an accessible playground with

inclusive elements, assists in stormwater management efforts, and enhances bicycling and pedestrian activities consistent with the Borough's Comprehensive Plan and Climate Action initiatives.

Healthy Babies Grant, $10,000: In 2022, the Borough pursued and was awarded a Healthy Babies Initiative grant to fund a portion of a community garden project in the northwest quadrant of the Borough. Projects were awarded based on criteria to protect children's health and having resilience co-benefits.

Certified Local Grant Award (CLG), $12,500: In 2022, the Borough pursued and was awarded a CLG grant to fund an identification level survey of architectural and historic resources within the Historic Preservation Overlay District, which supports the Borough's objectives of preservation.

Outside Agencies Allocations, $12,500: The FY 2023 Proposed Budget includes funding of projects that contribute to the quality of life of Carlisle including beautification, social programming, community activities and education. The Borough's Outside Agency Committee comprised of Council and staff have recommended funding 13 initiatives that align with the Borough's current objectives and the grant's criteria.

Police K-9 Fundraising Campaign, $10,628: The Police Department embarked on a fundraising campaign in 2021 for a second K-9 unit that is used for explosive detection, tracking, and community engagement activities – connecting officers with the community they serve. A total of $101,605.38 was raised in 2021 and was utilized for the procurement of K-9 Jackson and associated equipment and training for the officer and canine. The Borough continued its fundraising campaign in 2022 with the objective that the program be self-sustaining and not reliant on tax dollars for future years. At the writing of this Message, the K-9 fund has raised $10,628 in 2022.

Miscellaneous Grants Pursued, Awaiting Notification: The Borough has made a practice of seeking grants that have the ability when coupled with Borough funding can advance objectives within the organization and community. In 2022, the Borough has submitted grants in excess of $6.3M for the purposes of funding much-needed projects instead of relying solely on tax and ratepayer funds. Projects include technology and security enhancements, public safety apparatus and equipment, etc. It is anticipated that these grant requests made through various agencies will be reviewed by year end.

General Fund Overview

FYE 2021: Deficit Gap Closed, Surplus Realized
FYE 2022 Projection: Initial Deficit Gap of $523,917 Closed, Surplus Estimated at $301,545
FY 2023: No Property Tax Increase Proposed - Appropriated Fund Balance Use Option Recommended Revenues to Increase by 15.96% Primarily Due to a Recognition of American Rescue Plan Funds
Expenditures Rise by 19.63% Primarily due to Transfers of American Rescue Plan Funds for One-Time Purchases

The General Fund provides the funding for 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

FYE 2021 Audit – Deficit Closed, Surplus Realized: The Borough's FY 2021 was built and approved with a $630,113 deficit that was envisioned to be balanced using fund balance. Several factors attributed to revenues exceeding projections and reduced expenditures. Factors such as American Rescue Plan Act funds were set aside for the 2022 TIF obligation noted on Pages 10 and 17 of this Message, an increase in real estate transfer taxes due to the strong housing market, and a reduction of planned expenses were primary attributors to the Borough closing its deficit and realizing an audited General Fund surplus of $1,290,313.

FYE 2022 Projection: The FY 2022 General Fund Operating budget was initially projected to end the year with an operating deficit of $523,917. That operating deficit is now projected to be a surplus currently estimated at $301,545 due primarily from wages and benefits of positions that have not been filled. Should a deficit still exist at year end, it will be balanced through use of appropriated fund balance. *Note: These projections are based on activity through the third quarter and are subject to change based on final audited numbers. Any deficit will be covered through fund balance reserves.*

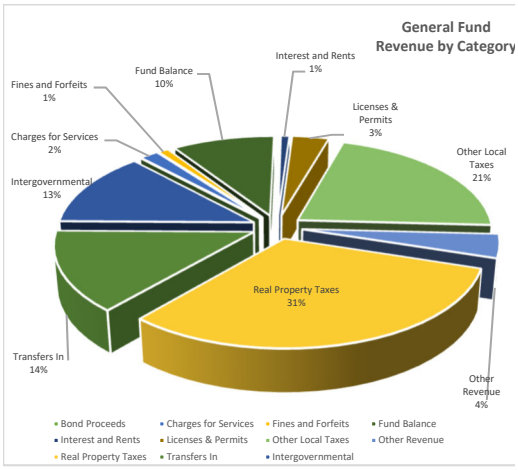
Fiscal Year 2023 Balanced through Use of Appropriated Fund Balance: The Proposed FY 2023 General Fund Operating Budget is projected to end the year with an operating deficit of $851,023 and is recommended to be balanced through use of appropriated fund balance as reserves are projected to be above Council's goal at year-end. This is a structural deficit that is expected to continue given expenditures are outpacing revenues. The FY 2023 shortfall can be attributed primarily to transfers to the Capital Projects Fund and Stormwater Fund for capital-related items, and rising costs of healthcare.

Borough of Carlisle

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FY 2023 Revenues Forecasted to increase by 15.96% due primarily to the recognition of ARP grant funding

The Borough of Carlisle's primary sources of revenues are real estate taxes, Earned Income Tax (EIT) and Local Services Tax (LST), and some miscellaneous revenue producers. The chart to the right reflects the Borough's FY 2023 revenue sources and supports this statement.



The Borough anticipates that revenues in Fiscal Year 2023 will increase due primarily to an increase in Intergovernmental Revenue related to the recognition of grant funding made available through the American Rescue Plan (ARP). *Refer to Page 10 of this Message for additional information.*

Real Estate Tax Overview

The Borough's anticipated fund balance reserves are projected to be 75.56% at FYE 2023, which is above Council's goal of 25%. This allows the Borough the flexibility to delay issuing a tax increase in FY 2023.

Applying the Borough's financial policies, the five year forecast indicates a reoccurring General Fund structural operating deficit when assuming no tax rate changes.

Projected Operating Deficit Assuming No Tax Rate Change(s)	
2023	($851,023)
2024	($975,064)
2025	($1,108,088)
2026	($1,253,350)
2027	($1,265,751)

The Borough will need to continue to monitor accordingly based on the current composition of revenues and expenditures. For example, in order to maintain Council's fund balance goal through 2027, the Borough's current mill rate of 3.495 would need to be adjusted to 4.175 in 2023. The impact of this action to a property valued at $100,000 would be a $68.00 annual increase in Borough real estate taxes ($349.50 in 2022; $417.50 in 2023).

Real Estate Tax Mill Structure: The Borough's current tax structure is two-tiered. The "General Purposes" mill rate helps fund general government, police, fire, streets, traffic signage/signalization, lighting, code enforcement, community and economic development, parks and recreation, etc.

Current 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. The Borough's fire companies (Carlisle Fire & Rescue and Union Fire Company) are primarily operated by a group of very committed volunteers who rely heavily upon donations and municipal contributions to maintain their highly trained, effective, first responder volunteer base. The Borough's Fire Tax currently pays for 56% of the Borough's overall fire department allocation. Additionally, the Borough anticipates receiving approximately $121,444 in Firefighter's Relief funding, which is distributed from the foreign fire insurance tax under Act 205 of 1984. The Borough's Fire Tax, along with the Firefighter's Relief coupled with additional General Purposes Tax monies funds the Borough's municipal allocation to our fire department.

Real Estate Tax Mill Rate History: Since 2002, the Borough has only raised taxes six times. Additionally, the mill rate of 3.495 was imposed in 2017 and has remained constant even though inflation has risen annually. In fact, over the course of the past 12 years, inflation has outpaced the Borough's tax rate increases by 21.37%. The two charts below supports these statements.

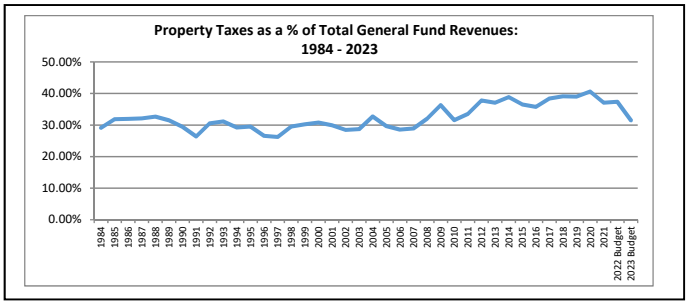
Real Estate Tax History			
Year	Millage (Combined)	Change	Notes
2023	3.495	-	
2022	3.495	-	
2021	3.495	-	
2020	3.495	-	
2019	3.495	-	
2018	3.495	-	
2017	3.495	0.220	Fire Tax Increase
2016	3.275	-	
2015	3.275	-	
2014	3.275	-	
2013	3.275	0.217	Fire Tax Increase
2012	3.058	-	
2011	3.058	(0.51)	*County Reassessment
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	-	

Tax Rate Vs Inflation
(Since Last County Wide Assessment -2010)

Year	Tax Rate	Value Change	% Increase	CPI Value	Value Change	CPI - INFLATION RATE
2010	**3.058**			218.312		
2011	**3.058**	-		226.545	8.23	3.77%
2012	**3.275**	0.2170	7.10%	230.379	3.83	1.69%
2013	**3.275**	-	-	233.877	3.50	1.52%
2014	**3.275**	-	-	237.852	3.97	1.70%
2015	**3.275**	-	-	238.316	0.46	0.20%
2016	**3.275**	-	-	240.849	2.53	1.06%
2017	**3.495**	0.2200	6.72%	245.519	4.67	1.94%
2018	**3.495**	-	-	252.146	6.63	2.70%
2019	**3.495**	-	-	256.558	4.41	1.75%
2020	**3.495**	-	-	259.918	3.36	1.31%
2021	**3.495**	-	-	273.567	13.65	5.25%
2022	**3.495**	-	-	296.171	22.60	8.26%
Rate Change From 2010 - 2022			**14.29%**			**35.66%**

* CPI Data is "CPI-All Urban Consumers - CUUR0000SA0" as of August of each year.

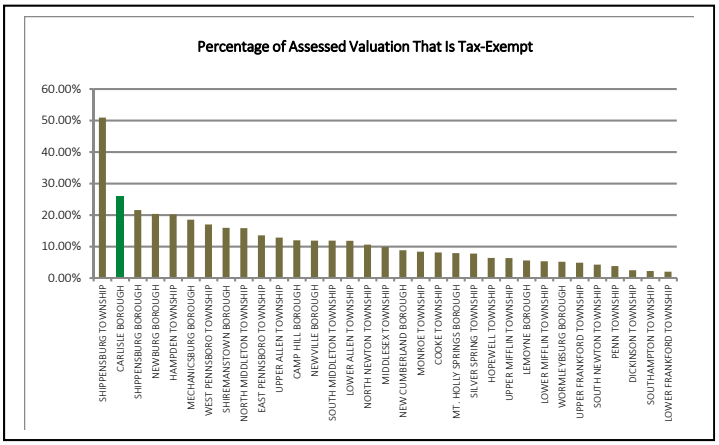
Real estate taxes have consistently comprised 28.45% to 43.2% of the Borough's General Fund revenues. Because of the Borough's heavy reliance on real estate taxes as its primary source of income for many core services, our revenue can only grow through the construction of new homes and/or businesses or through a County reassessment of properties.



Borough of Carlisle

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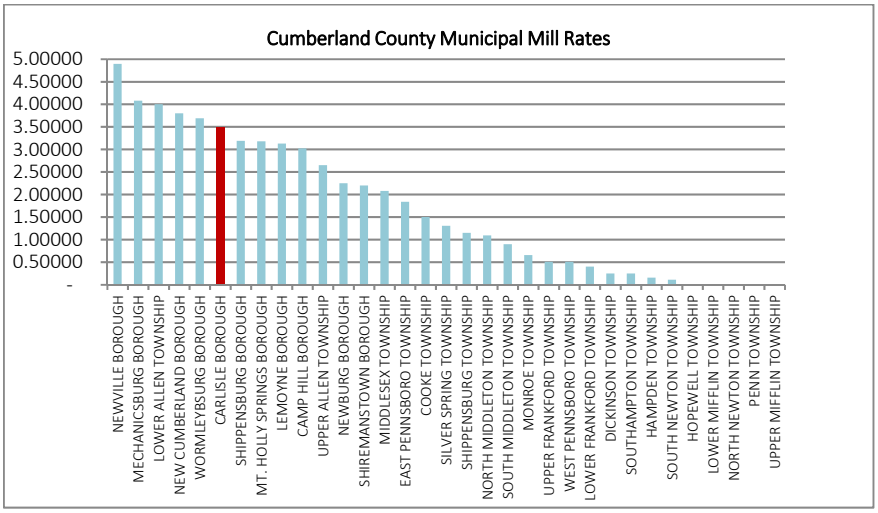
Settled in 1751, with an area of 5.43 square miles, the Borough is considered an older, built-out community with very little vacant land available for new construction activities unlike adjacent suburban areas that have growth potential. The Borough also has a variety of housing ranging in age and type.



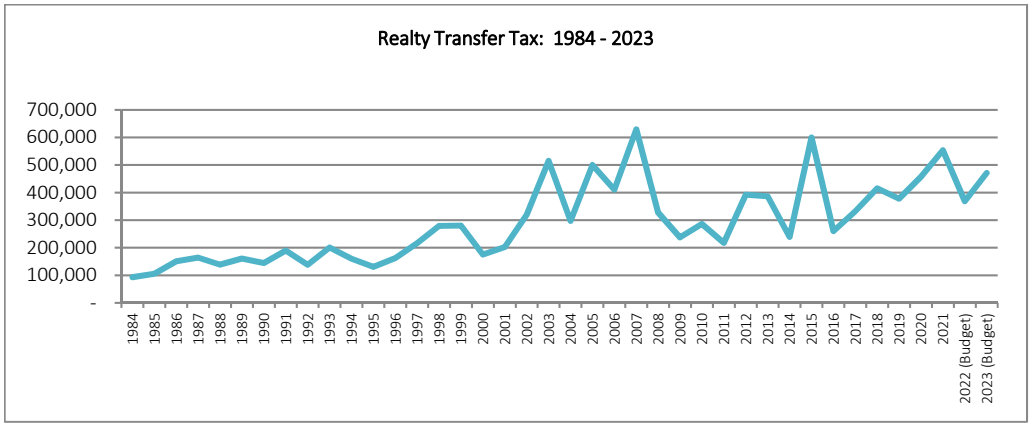
The Borough is also proud to be the County Seat and the beneficiary of a variety of charitable nonprofits, academic institutions, and government facilities that play key roles in creating a more equitable and thriving community. Several of these tax exempt status properties make annual PILOTs (payment in lieu of taxes) to the Borough that aids the General Fund, but is not predictable revenue given these contributions are voluntary and often less than non-exempt tax assessed properties of the same valuation. The chart above reflects that 25.79% of properties within the Borough are tax exempt, which is the second highest in Cumberland County. Additionally, because the last County assessment of properties occurred over a decade ago, assessed property values are not consistent with market values so a municipality, like Carlisle Borough, does not inherently reap the same benefit as those municipalities that realize growth through new construction valuations.

The chart to the right is a comparison of municipal mill rates within Cumberland County.

Note: 11 boroughs and 3 townships within Cumberland County have mill rates of 2.0 or greater.



Realty Transfer Taxes: In addition to the real estate property assessment tax, the Borough's General Fund operations rely upon realty transfer taxes to fund a small portion of General Fund expenses. Pennsylvania's realty transfer is imposed at a rate of one percent (1.0%) on the value of real estate that is transferred by deed, instrument, long term lease or other writing. The Borough and School District split this tax with each receiving one half percent (.5%). *NOTE: There are some exemptions to the realty transfer tax requirement.*



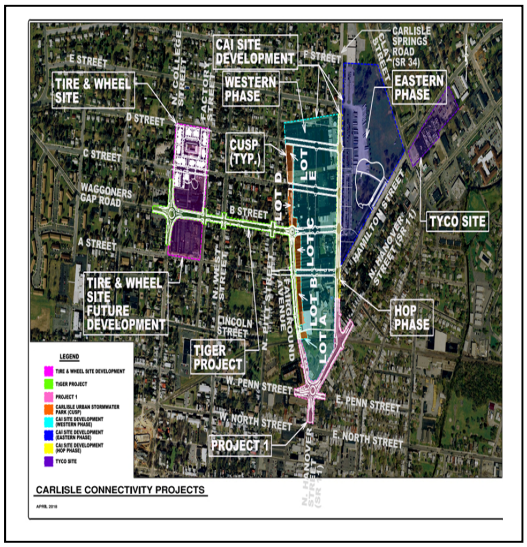
The Borough's realty transfer tax from 2017 through 2021 averaged $411,234 annually. While the 2022 Real Estate Transfer tax was budgeted conservatively, the Borough anticipates that revenues collected will outperform budget by 17.40% due to the strong housing market this year. For FY 2023, the Borough has taken into consideration performance trends and have budgeted accordingly.

Other Local Taxes: The General Fund's second largest revenue source is the Earned Income Tax (EIT), which is a tax levied on residents and non-residents' earned income. For FY 2023, the Borough anticipates receiving approximately $2,261,481 in taxes on one half percent (.5%) of residents' earned income and one percent (1%) of non-residents' earned income. Approximately 18% of the Borough's General Fund operating expenditures will be funded by the EIT.

Additionally, the Local Services Tax (LST) is paid by individuals employed within the Borough of Carlisle. This $52.00 annual tax provides direct funding for police, fire and other municipal services. The Cumberland County Tax Claim Bureau collects this tax from employers and remits the appropriate amount to the Borough. For 2023, the Borough anticipates receiving approximately $751,579 in LST, which will fund approximately 5.98% of the Borough's General Fund operating expenditures.

Borough of Carlisle

"Committed to Excellence in Community Service"



Development Snapshot: Progress continues on the Carlisle Urban Redevelopment Plan that is located in the northwest quadrant of Carlisle Borough and focuses on land use, transportation, and economic development.

As with the FY 2021 and FY 2022 budget development, staff is once again taking a conservative approach estimating FY 2023 tax revenue given the status of each site.

Affordable Housing Located at the Former Carlisle Tire & Wheel Site, North College Street: A moderate tax revenue increase occurred with the overall completion of this development. Affordable housing in the form of 52 townhomes, and 42 rental units are now occupied, along with an office building. A required commercial component needs to be constructed before the total project buildout is considered complete. *Total Annual Borough Real Estate Tax on this area for FY 2022 was: $15,759.32.*

Northside Village - Former IAC/Masland Industries Site, Carlisle Springs Road-TIF District Tract: 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. Construction started on the 92-room Hilton-brand Homewood Suites Hotel, stalled temporarily during the pandemic but was successfully completed and opened in 2022. The Borough also approved plans for 99 single-family dwelling units, and 190 stacked flat apartments.

The initial assessment of this entire site was $1,197,200 prior to improvements and has since increased to a taxable assessed value of $18,305,800. The Borough 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 Transportation Projects. The Borough will only realize a tax revenue stream after construction is complete and the tax increment financing debt issuance(s) are repaid, which is estimated to be approximately 15 years.

While the Borough is not responsible for repayment of the debt itself, the Borough was party to a limited guarantee to cover the debt service for the first five (5) project years in the event that a shortfall occurred. The first four years of that guarantee did not require a payment; however, the Borough anticipated that it would be obligated to pay for debt service in FY 2021/2022 given the development's delay primarily pandemic-related. That debt service payment, which totaled $425,350.15, was authorized for payment with use of American Rescue Plan (ARP) grant funding by Borough Council during the January 3, 2022

meeting. This payment is the first and final payment obligation under the Borough's guarantee. Going forward, debt service payments are the responsibility of the developer.

During FY 2021, the developer conveyed two tracts (known as Lots A and D) to the Borough for the purposes of public use. These two tracts are currently being transformed into a linear public park featuring a skate spot, multi-use trail, accessible playground with inclusive elements, stormwater controls, etc. The initial phase is estimated to cost approximately $750,000 that is being paid through a combined use of federal, state and local grants and General funds.

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 until such time when development occurs.

Hamilton Commons: The Borough approved a subdivision and land development plan for Hamilton Commons, LLP to subdivide a 7.775 acre parcel located at the corner of Clay and Hamilton. This subdivision, which is located in the R3 – High Density Residential Zoning District, provided an opportunity for the developer to construct a 28-unit multi-family townhome development adjacent to an existing 13-building rental apartment complex that ultimately will increase our tax base and expand housing opportunities within the Borough.

Miscellaneous Economic Development Support: Borough Council has continued to support small business recognizing the significant impact and contributions that they make to our economy and the preservation of our community. Examples of support in 2022 include but are not limited to the following:

- Supported the pursuit of an economic development retail liquor license to advance and promote economic development within the downtown center core district.
- Authorized a $50,000 small business shopsteading loan for the acquisition of a small business
- Modified two small business loans to allow for working capital needs
- Set economic development strategies for long range economic planning and improve capital and business investment equity among communities of color.

Borough of Carlisle

"Committed to Excellence in Community Service"

FY 2023 Expenditures forecasted to increase by 19.63%

2023 Operating and Capital: The FY 2023 Proposed General Fund Operating & Capital Budget are anticipated to increase significantly primarily due to transfers to the Capital Projects Fund and Stormwater Fund for capital related projects and the rising cost of healthcare (refer to Page 6 for healthcare costs).

Staff excluded approximately $641,569 of capital expenditures and general operating expenditures as outlined to the right. The Operating delays and exclusions were made for cost saving measures with the capital delays the result of a detailed review of planned projects to determine a completion date that more accurately reflects available resources.

2023 General Fund & Capital Projects Fund
Budget Savings and Delays

Operating	Budget Decreases	
Open Positions - Delayed Hiring Salaries & Benefits	$158,246	
>*Assistant Borough Engineer*		
>*Rental Inspector*		
>*Planner Assistant*		
Maintenance - Supplies	13,200	
Maintenance - Equipment	5,280	
Part-Time Salaries	4,383	
Maintenance - Buildings	3,000	
Maintenance Land	2,460	
Advertising	500	
Other Service Fees	500	
Total General Fund Operating	$ 187,569	
Capital & 5 Year CIP	**Budget Decreases**	**Description**
Pre-Wet System	15,000	Project not anticipated in next 5 years.
Total Eliminations	15,000	
Roadway Roundabouts	200,000	Pushed out 3 years.
Second Floor Upgrades (Community Center)	136,000	Pushed out 1 year.
Enlarge Multi-Purpose Room	40,000	Pushed out 1 year.
Rental Inspector Vehicle	33,000	Pushed out 1 year.
Human Resources Software	20,000	Pushed out 1 year.
Pool Site Improvements	10,000	Pushed out 1 year.
Total Delays	439,000	
Total 2023 Budget Savings & Delays	**641,569**	

Even with these delays/exclusions, the Borough's FY 2023 General Operating Fund has a gap of $851,023 as expenditures are anticipated to far exceed revenues. As noted on Pages 4 and 13 of this Message, the Borough's 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.

General Fund Debt Service (Principal Balance $2,085,727 as of 12/31/2022): 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 2021. The Aa1 rating is recognized as a very strong rating, one level below the highest Aaa rating.

Capital Projects Debt Service (Principal Balance $7,084,667 as of 12/31/2022): Beginning in 2017, all general capital projects are now recorded in the Capital Projects Fund. No capital projects are recorded in the 2023 General Fund Budget.

Capital Projects: $8,844,314 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 once again one of the most significant projects in FY 2023 totaling: $3,719,000.

General Fund Recap: The Proposed FY 2023 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. *(NOTE: Refer to Five Year Forecast chart on Page 13 of this Message for future projected year deficits assuming a tax increase is not imposed in future years.)*

Successful budget management in the past several years has resulted in a net surplus rather than the budgeted deficit. The reserves of the Borough's General Fund continue to exceed Council's reserve goal of 25% and are regularly monitored for indication of trend shifts. Reserves will allow the flexibility to close the current deficit and remain above Council's reserve goal of 25% of annual operating expenditures.

Water Fund Overview

FYE 2021: Surplus Realized
FYE 2022 Projection: Surplus Estimated at $504,793
FY 2023: No Rate Increase Proposed – Surplus and Appropriated Fund Balance Use Option Recommended
Revenues and Expenditures to Rise – 4.62%, 6.26% Respectively

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.

FYE 2021 Audit – Revenues Exceed Expenditures: In 2018, the Borough engaged the services of Gannett Fleming, a consulting firm to perform a water and sewer rate study. In the scope of that study, the consultant was tasked to review the rate structure and billing practices. The consultant recommended increases for FYs 2020, 2021 and 2022 given the significant costs facing the Water Fund due to the Borough's aging infrastructure and costs associated with the rehabilitation of lines. FY 2021 audit resulted in revenues exceeding expenditures by $648,534. The surplus of funds generated is dedicated to the Water Fund that supports the continued implementation of the Capital Improvement Plan to address water system infrastructure needs.

FYE 2022 Projection – Revenues to Exceed Expenditures: In FY 2022, the Borough built the Water Fund with operating revenues exceeding operating expenses by approximately $377,103 with $322,500 of that total being used to fund current capital needs. The Borough currently anticipates that revenues will exceed expenditures by $504,793. *Note: These projections are based on activity through the third quarter and are subject to change based on final audited numbers.*

Fiscal Year 2023: The Proposed FY 2023 Water Fund Operating Revenues exceed Operating Expenses by approximately $303,898. This surplus combined with an additional $997,502 of fund balance reserves are budgeted to be used for capital projects consistent with the 2018 Rate Study recommendations that called for use of fund balance reserves to meet budget obligations in 2023. This is also consistent with the Borough's "PAYGO" practice to utilize reserves to pay for capital projects.

2023 Revenues: The FY 2023 Water Fund anticipates that revenues will increase by approximately 4.62%, which can be attributed to an increase in water capacity tapping fees due to redevelopment/construction activities occurring within the Borough.

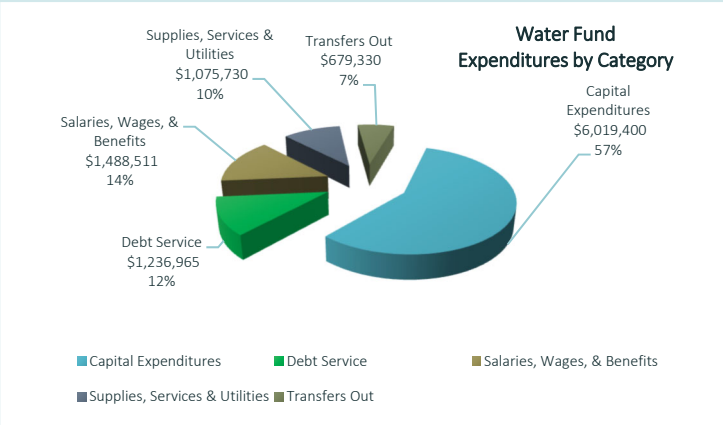
2023 Operating Expenditures: The Proposed Budget anticipates that operating expenditures will increase by approximately 6.26%, which is primarily attributed to labor and healthcare costs as well as increases in chemical and fuel costs.

Budget Deficit: The Proposed FY 2023 Budget includes an operating surplus of $303,898 however, FY 2023 anticipates a budget deficit of $997,502 related to the planned use of fund balance reserves for capital activities.

2023 Capital Projects: $6,019,400 of capital projects will be undertaken and paid through previously issued bonds, along with cash. Two significant projects include continuing the Water System Rehabilitation Project that addresses one to two miles of distribution line annually and replacing a water transmission line.

The Budget is also proposed to include a study related to the Borough's Water Treatment Program, specifically the processing and removal of potential PFAS substances during the water treatment process. Depending on the results of the study, future capital costs may include $10 million for the implementation of a PFAS removal process.

Water Fund Debt: The Borough does not anticipate issuing any new debt in 2023. The use of bond proceeds will be solely from available proceeds of past issuances. 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).



57% of the overall budget is designated for capital expenditures.

Water Fund Debt Service (Principal Balance $10,636,995 as of 12/31/2022): 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.

Water Fund Recap: The FY 2023 Proposed Budget does not include a water rate change thus, customers will continue to pay $5.95 per 100 cubic feet (approximately 748 gallons) of water consumption. According to the EPA, a typical person uses approximately 7,920 gallons per quarter (1100 cubic feet). Using this information a single user in 2023 who consumes 1100 cubic feet quarterly can anticipate a $65 quarterly water bill. A family of four who consumes 4400 cubic feet could expect a quarterly water bill of $262. *Note: The Borough's water supply costs a customer less than one cent per gallon (64 ounces).*

The Borough's fund balance goal is met with an anticipated ending fund balance of reserves at 145.89%.

Noteworthy: In 2022, the Borough executed an agreement with the Department of Human Services to participate in the Low-Income Household Water Assistance Program that provided utility bill payment assistance to low-income eligible households experiencing difficulties paying their utility bills. This grant, coupled with CDBG-CV monies that were set aside for similar purposes, and flexible payment agreements, has assisted households in addressing arrearages.

Stormwater Fund Overview

FYE 2021: Surplus Realized
FYE 2022 Projection: Surplus Estimated at $287,784
FY 2023: No Fee Change – Budget Surplus of $42,776

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.

FYE 2021 Audit – Revenues Exceed Expenditures: In 2017, the Borough engaged the services of Raftelis, a consulting firm, to evaluate stormwater funding needs, conduct public outreach, and propose a rate structure to meet the Borough's anticipated stormwater needs. The fund was established in 2019 and anticipated that reserves would be utilized as a "pay-as-you-go" financing for anticipated capital projects planned for the Borough's aging stormwater infrastructure. The FYE 2021 Audit resulted in revenues exceeding operating expenses by $615,287. This surplus is anticipated to be used for capital projects identified by the modeling that is currently underway.

FYE 2022 Projection: The FY 2022 Budget was built with operating revenues exceeding operating expenses by $854,385 with $507,500 paying for capital needs. Current projections indicate a surplus of $287,784. Surplus monies are dedicated to the Stormwater Fund and the capital needs anticipated to implement a strategic stormwater infrastructure repair/replacement program similar to the Borough's water and sewer infrastructure programs. *Note: These projections are based on activity through the third quarter and are subject to change based on final audited numbers.*

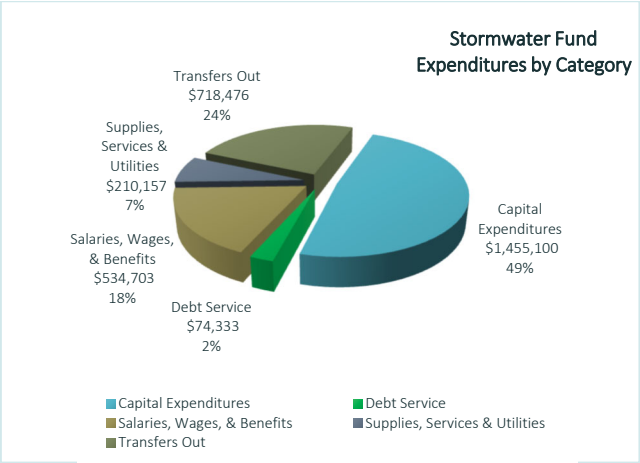
Fiscal Year 2023: The Proposed FY 2023 Stormwater Fund Operating Revenues exceed Operating Expenses by $232,376 with $189,600 paying for capital needs. A surplus of $42,776 is expected.

Single Family Residential Tier	Impervious Area in Square Feet	Quarterly Fee
1	< 1,800 sq. ft.	$10.50
2	1,800 to 3,600 sq. ft.	$21.00
3	>3,600 sq. ft.	$31.50
Non-Single Family Residential Tier	**Impervious Area in Square Feet**	**Quarterly Fee**
1	Each 2,410 sq. ft.	$21.00 for each 2,410 sq. ft.

2023 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.

2023 Operating & Capital Expenditures: Given FY 2019 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 2022. This will be similar to the modeling that has occurred in the past for the Borough's water and sewer infrastructure repair/replacement programs. The Borough anticipates $1,455,100 in planned capital expenditures, the largest of which includes the Bedford and East Penn Street stormwater/transportation improvement project.



49% of the overall budget is designated for capital

Budget Surplus: The FY 2023 Proposed Budget anticipates operating revenues exceeding expenses by approximately $232,376 with $189,600 in current operating revenues paying for current year capital needs. Thus, the FY Budget anticipates a budget surplus of $42,776.

Stormwater Debt Issuance: The FY 2023 Budget does not propose a debt issuance, but rather will use existing bond debt totaling $800,500.

Stormwater Fund Debt Service (Principal Balance $1,268,279 as of 12/31/2022): 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. FY 2023 does not propose a debt issuance but rather uses existing and available bonds to pay for capital expenditures.

Stormwater Fund Recap: The Proposed FY 2023 Budget does not include a fee change for stormwater. Fees were initially established projecting out five years starting in 2019 and will continue to be evaluated as project needs are adjusted annually. The Borough's fund balance goal is met with an anticipated ending fund balance of reserves at 141.78% that is anticipated to be used for future capital as designed.

Sewer Fund Overview

FYE 2021: Surplus Realized
FYE 2022 Projection: Surplus Estimated at $31,500
FY 2023: No Rate Increase Proposed – Surplus and Appropriated Fund Balance Use Option Recommended
Revenues and Expenditures to Rise – 6.81%, 7.53% Respectively

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.

FYE 2021 Audit – Revenues Exceed Expenditures: In 2018, the Borough engaged the services of Gannett Fleming, a consulting firm to perform a water and sewer rate study. In the scope of that study, the consultant was tasked to review the rate structure and billing practices. The consultant recommended increases for FY 2019, 2020 and 2021 given the significant costs facing the Sewer Fund due to the Borough's aging infrastructure and costs associated with the rehabilitation of lines. FY 2021 audit indicated revenues exceeded expenditures by $502,129. The surplus of funds generated is dedicated to the Sewer Fund and continued implementation of the Capital Improvement Plan to address sewer system capital needs.

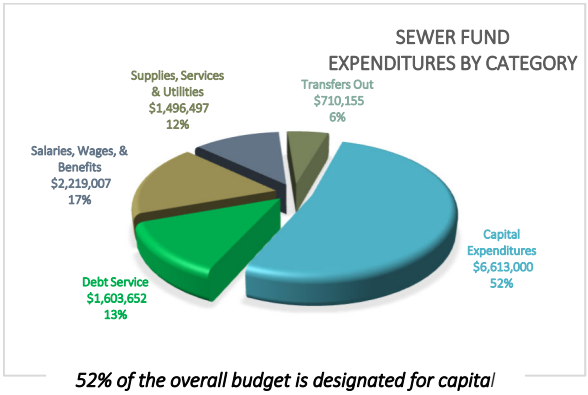
FYE 2022 Projection – Revenues to Exceed Expenditures: In FY 2022, the Borough built the Sewer Fund with an anticipated surplus of $1,346,188 however, it was anticipated that $948,374 of the surplus would be used to pay for necessary capital given the Borough continues its recent practice to utilize reserves to pay for capital projects. "PAYGO" financing (20% reserves, 80% debt) is used to help lessen the need for future debt issuances. A Surplus of $361,814 was initially anticipated. Current projections indicate that the Sewer Fund will have a surplus of $31,500. As noted above, surplus monies allow the Borough to continue the necessary improvements to the Borough's aging infrastructure as such, surplus funds are dedicated to the Sewer Fund for those purposes. *Note: These projections are based on activity through the third quarter and are subject to change based on final audited numbers. Any deficit will be covered through fund balance reserves.*

Fiscal Year 2023: The Proposed FY 2023 Sewer Fund Operating Revenues exceed Operating Expenses by $632,291 however, this surplus combined with an additional $1,335,423 of fund balance reserves are budgeted to pay for capital projects. This follows the Borough's practice to utilize reserves to pay for capital projects. "PAYGO" financing (20% reserves, 80% debt) is used to help lessen the need for future debt issuances.

2023 Revenues: For 2023, the Sewer Fund Budget anticipates that Revenues will increase by approximately 6.81%, which can be attributed to an increase 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. Additionally, the Borough has budgeted for the receipt of a potential grant that will be used to fund anticipated capital improvements.

2023 Operating Expenditures: The Proposed Budget anticipates that operating expenditures will increase by 7.53%, which is primarily attributed to rising costs of healthcare, chemical costs, and fuel costs.



52% of the overall budget is designated for capital

2023 Capital Projects: $6,613,000 of capital projects will be undertaken and paid through a combination of bonds, cash and inter-municipal contributions. One of the top priorities in FY 2023 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 2023, a total of $4,782,000 has been designated for this rehabilitation. The budget also includes a study related to the Borough's Bio-Solids Program. Depending on the results of the study, over $10M in capital costs could be incurred for potential implementation to achieve Class A stabilization. Additional upgrades may be required to the Wastewater Treatment Plant specifically to address processing and removal of potential PFAS substances during the water treatment process. Depending on the results of the study, future capital costs may include $10 million for the implementation of a PFAS removal process.

2023 Budget Deficit: There is a budget operating surplus of $632,291. However, this surplus combined with an additional $1,335,423 of fund balance reserves are budgeted for capital improvements.

Sewer Fund Debt Service (Principal Balance $17,126,959 as of 12/31/2022): 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. FY 2023 does not propose a debt issuance but rather uses existing and available bonds to pay for capital expenditures.

Sewer Fund Recap: The FY 2023 Proposed Budget does not include a sewer rate change thus, customers will continue to pay $7.66 per 100 cubic feet (approximately 748 gallons) of water consumption. According to the EPA, a typical person uses approximately 7,920 gallons per quarter (1100 cubic feet). Using this information a single user in 2023 can expect to see an $84 quarterly bill and a family of four could expect a quarterly bill of $337.

The Borough's fund balance goal is met with an anticipated ending fund balance of reserves at 225.65%.

Noteworthy: In 2022, the Borough executed an agreement with the Department of Human Services to participate in the Low-Income Household Water Assistance Program that provided utility bill payment assistance to low-income eligible households experiencing difficulties paying their utility bills. This grant, coupled with CDBG-CV monies that were set aside for similar purposes, and flexible payment agreements, has assisted households in addressing arrearages.

Solid Waste Fund Overview

FYE 2021: Deficit Expenditures Exceed Revenues by $141,312
FYE 2022 Projection: Deficit of $105,026 (est.)
FY 2023 Collection Service Programming Changes for Contract Year 2023, 2024, and 2025

The Solid Waste Fund is used to account for services related to solid waste collection and recycling.

The Borough's current contract for solid waste and recycling expires December 31, 2022. In preparation of the contract's expiration, a bid package for contract years 2023, 2024, and 2025 was prepared and provided to four firms. The bid document required the bidder to provide pricing for the following options, all of which included continuing the one bulk item per week service:

(3.A.1): Continuation of the Borough's current "Pay as You Throw" (PAYT) program

(3.A.2): Flat fee approach whereby each residential dwelling unit would be assessed a standard quarterly fee for service and allowed to place up to three (3), 40 pound containers of solid waste out weekly.

(3.A.3): Flat fee approach whereby each residential dwelling unit would be assessed a standard quarterly fee for collection of one (1) 40 pound container per week. Residents generating in excess of 40 pounds weekly, would need to purchase a tag for each additional 40 pounds;

(3.A.4): Flat fee approach with low volume generators having the option to use the PAYT approach but required to purchase a minimum of five (5) tags quarterly.

Out of the four firms who expressed an interest in the bid package, one firm successfully completed the bid package and provided the following costs for each of the options as outlined below. *Note: Two contractors indicated that the Borough was not within their service location and could not provide a competitive bid; the other indicated their preference to service areas where automated collection can occur:*

Year	3.A.1: Pay-As- You-Throw	3.A.2: Flat Fee per Dwelling Unit	3.A.3: Flat Fee per Dwelling Unit with tagged bags for High Volume User		3.A.4: Flat Fee Per Dwelling Unit with tagged bags for Low Volume Users		Part 4: Borough Owned Facilities
	$/Bag	$/Qtr./DU	$/Qtr./DU	$/Bag	$/Qtr./DU	$/Bag	$/Year
2023	$6.92	$90.00	$75.00	$6.92	$99.00	$15.00	$26,385.00
2024	$7.92	$96.30	$80.25	$7.92	$105.93	$16.05	$28,231.95
2025	$8.92	$103.05	$85.86	$8.92	$113.34	$17.17	$30,208.36
2026*	$9.92	$110.25	$91.89	$9.92	$121.29	$18.38	$32,323.11
2027*	$10.92	$117.96	$98.31	$10.92	$129.78	$19.66	$34,585.06

- *Years 2026 and 2027 are alternative service years if mutually agreed upon by both the Borough and Contractor within six months of the end of the previous service year.*

The Borough weighed the merits of continuing the PAYT service versus flat fee options. One of the factors used was to determine the equivalent number of bag tags a household would need to purchase for the flat fee option to be equivalent to the PAYT. Given the average number of bags used per quarter by a household is 11.9, the Borough concluded that Option 3.A.3 had an advantage of approximately two (2) less bags versus Option 3.A.2 and would be less costly to the average consumer than the PAYT option 3.A.1. At the July 14, 2022 Meeting, the Borough awarded the low bid received for the three-year contract period under Bid Option 3.A.3.

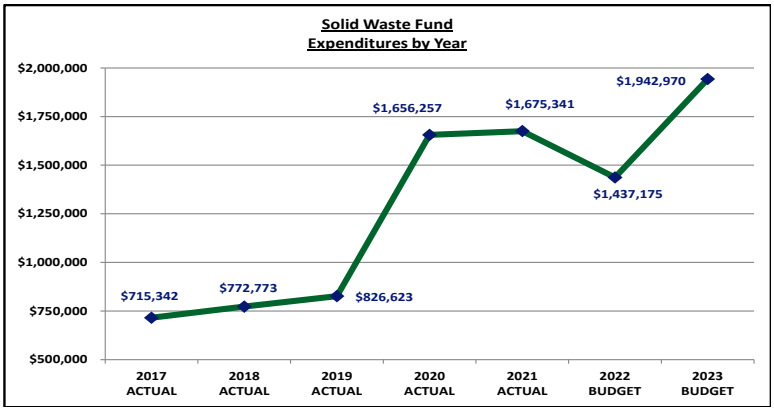
Year	Bags per quarter used for pay-as-you-throw to equal flat fee		
	Option 3.A.2	Option 3.A.3	Option 3.A.4
2023	13.0	10.8	6.6
2024	12.2	10.1	6.6
2025	11.6	9.6	6.6
2026*	11.1	9.3	6.6
2027*	10.8	9.0	6.6

The Borough also researched other municipalities in the southcentral Pennsylvania regarding service, service provider and contract period. Generally, municipalities that recently have secured bids have much higher costs than those municipalities who are nearing an end of their contracts. For example, a municipality that bid prior to the collapse of the US recycling markets saw good pricing whereas those municipalities whose contracts expired after the recycling markets' collapse have experienced significant increases. This factor, along with others such as workforce challenges and inflationary impacts such as fuel costs, have resulted in higher contract pricing. The chart below reflects the research conducted of 13 southcentral municipalities bid results in 2021 and going forward.

Municipality	Bid Date	Previous Rate ($/Qtr./DU)	Low Bid ($/Qtr./DU)	Percent Change (%)	Low Bidder
Monaghan Township	7/2/2021	$66.27	$76.48	15.4	Republic Services
Lewisberry Borough	8/2/2021	$65.46	$77.25	18.0	Republic Services
Fairview Township	8/24/2021	$55.08	$67.47	22.50	Waste Connections
Monroe Township	8/26/2021	$47.67	$69.56	45.92	Waste Connections
Middletown Borough	9/1/2021	$63.84	$75.57	18.37	Waste Connections
Highspire Borough	9/9/2021	$74.64	$77.64	4.0	Republic Services
Felton Borough	9/30/2021	$68.34	$93.75	37.2	Waste Connections
West York Borough	10/29/2021	$64.89	$94.50	46.1	Republic Services
South Middletown Township	12/14/2021	$53.51	$101.50	89.7	Waste Management
West Manheim Township	1/14/2022	$61.20	$68.31	11.6	Waste Connections
Middlesex Township	1/27/2022	$57.37	$84.87	47.9	Waste Management
Shiremanstown Borough	2/14/2022	$47.13	$107.20	127.5	Waste Management
Derry Township	2/21/2022	$65.59	$113.90	89.7	Waste Management

($/Qtr./DU) = Dollars per calendar quarter per dwelling unit

Solid Waste and Recycling Expenditures: The chart to the below provides a historical snapshot of the Borough's expenditures related to the solid waste and recycling programming within the Borough.



The increased costs noted is in response to the new contract going into effect January 1, 2023.

Waste Connections, the Borough's service provider, will bill the Borough directly the contract price reflected in Option 3.A.3 ($75.00 per quarter, per dwelling unit and $6.92 per tag). The Borough will then pass on those same costs ($75.00/qtr./dwelling unit) to the consumer via the quarterly utility bill. Note: All other services, such as the compost facility, leaf and tree pick up, have been absorbed by the General and Stormwater Funds for Fiscal Year 2023.

FYE 2021 Audit: The FY 2021 Solid Waste Fund was initially built with an operating fund deficit of $87,594 as expenditures were projected to exceed revenues collected given the contract increased by 3%. In order to eliminate the deficit, trash bag rates would have needed to increase to $6.28 per bag in 2021. The Borough opted to not raise bag prices and rather close any deficit through fund balance reserves. The FYE 2021 expenditures exceeded revenues by $141,312.

FYE 2022 Projection: The Proposed FY 2022 Solid Waste Fund included an operating fund deficit of $147,424. Fund balance reserves were recommended once again to cover the shortfall between rising contract costs and trash bag rates. The waste hauler's contract increased 3% annually so in order to eliminate an operating deficit a trash bag rate of $6.57 per bag would have been needed. Current projections indicate an operating deficit of $105,026 as expenditures will exceed revenues. *Note: These projections are based on activity through the third quarter and are subject to change based on final audited numbers. Any deficit will be covered through fund balance reserves.*

Fiscal Year 2023: The Proposed FY 2023 Solid Waste Fund is becoming a pass through fund where operating costs for the services will match revenues collected. Specifically, Waste Connections, the Borough's service provider, will bill the Borough directly the contract price reflected in Option 3.A.3 ($75.00 per quarter, per dwelling unit and $6.92 per tag). The Borough will then pass on those same costs to the consumer via the quarterly utility bill. Note: All other services, such as the compost facility, leaf and tree pick up, have been absorbed by the General and Stormwater Funds for Fiscal Year 2023.

2023 Revenues: The FY 2023 budget anticipates that revenues will increase by $653,219 as a result of increased costs associated with the trash and recycling program and the resulting change to billing participants in a hybrid program ($75.00/quarter/dwelling unit for one weekly 40 pound disposal and $6.92/tag for each additional 40 pounds).

Operating & Capital Expenditures: The 2023 operating expenditures are anticipated to increase by approximately 35.19% (net of capital), which is attributable to the increase in the contracted costs for solid waste and recycling collection. FY 2023 has no planned capital expenditures. This increase is attributed to the contract increase for solid waste and recycling collection services.

Solid Waste Fund Debt Service (No Outstanding Debt): 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 2023. In 2023, the budget proposes moving the assets and the associated debt relating to the compost facility to the General Fund. This action removes all existing debt from the Solid Waste Fund.

Solid Waste Fund Recap: The Proposed FY 2023 Solid Waste Fund is becoming a "pass through" fund whereby operating costs for the services will match revenues collected. Specifically, Waste Connections, the Borough's service provider, will bill the Borough directly the contract price reflected in Option 3.A.3 ($75.00 per quarter, per dwelling unit and $6.92 per tag). The Borough will then pass on those same costs to the consumer via the quarterly utility bill. Note: All other services, such as the compost facility, leaf and tree pick up, have been absorbed by the General and Stormwater Funds for Fiscal Year 2023.

The fund balance is below Council's goal and no change is anticipated due to structuring rates to match anticipated costs.

In FY 2023, the Borough will evaluate alternatives to its solid waste and recycling collection and bring forward to Borough Council for consideration.

Parking Fund Overview

FYE 2021 – Surplus Realized of $152,103
FYE 2022 Projection – Deficit of $310,181 (est.)
FY 2023 – No Change to Parking Meter Rates
Fund Balance Reserves of $377,785 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.

FYE Audit 2021-Revenues Exceed Expenditures: Controlled discretionary spending and operational modifications, helped offset the initial budget deficit projection resulting in FYE 2021 revenues exceeding operating by $152,103.

FYE 2022 Projection-Expenditures Exceed Revenues: The FY 2022 Parking Fund Budget was built with a deficit and recommended to be balanced through use of appropriated fund balance for planned capital projects. At the writing of this Message, the Borough projects a deficit of $310,181.

2023 Revenues: For 2023, the Parking Fund Budget anticipates that revenues will increase by approximately $311,423 or 44.6% (net of fund balance and bond proceeds), which can be attributed to anticipated grant funding for capital improvements. Revenues are anticipated to remain relatively unchanged until such time that a rate increase is imposed. The Borough will be evaluating parking rates in the coming year to determine if a rate increase is appropriate. The Borough is also considering changes to its current leasing program, which will be evaluated in 2023 and could potentially offer a means to maximize utilization and revenues related to the Borough's leased parking lots.

2023 Operating Expenditures & Capital Expenditures: The Proposed FY 2023 Budget anticipates that operating expenditures will increase by approximately $49,150 or 7.16%, which is primarily attributed to costs related to shared administrative expenses that are shown as "transfers out".

Planned capital expenditures totaling $752,015 is incorporated into the FY 2023 budget. These capital improvements include parking garage improvements and the continuation of the Borough's Electric Vehicle Charging Program, which is currently exploring two electric vehicle charging stations (four ports) for the Pomfret Street Parking Garage.

The Parking Fund is also proposed to continue funding the Borough's downtown main street organization (DCA) at the same level ($58,000) as FY 2021 and FY 2022 and commit funding to future economic development initiatives.

Budget Deficit: The proposed budget anticipates a non-operating budget deficit of $377,785 that will be closed through use of fund balance.

Parking Fund Debt Service (Principal Balance $392,373 as of 12/31/2022): 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 2017(A), 2017 (B), and 2021 is $392,373. No debt is being proposed for issuance in FY 2023; however, $100,000 in bond proceeds are being designated in FY 2023 from available proceeds of a previous issuance.

Parking Fund Recap: The FY 2023 Proposed Budget does not include parking meter rate changes. The Borough's Parking lease program is currently undergoing an evaluation that could potentially reflect changes to structure or rates at a later date.

The Borough's fund balance goal is met with an anticipated ending fund balance of reserves at 87.20%.

Highway Aid Fund Overview

PennDOT Liquid Fuels Grant Anticipated to Increase Slightly in FY 2023

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

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

The Borough anticipates receiving approximately $538,816 in FY 2023. These funds, as well as approximately $161,184 in fund balance and interest will be used to meet capital needs.

Capital Projects: $700,000 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 relate directly to the capital improvements planned.

Capital Projects Fund Overview

The Capital Projects Fund is a non-operating fund and as such does not generate revenues with the exception of interest and expenditures are capital in nature with the exception of Debt Service. Additionally, any fund balance available is restricted for capital projects.

FY 2023 Budget: The Proposed FY 2023 Budget includes capital projects totaling $8,884,314. Major revenue sources for these projects consist of intergovernmental, fund balance (including prior year bond proceeds) and transfers in. Below captures these major revenue sources.

MAJOR REVENUE SOURCES		
Revenue Source	2023 Budget	Percentage of Revenue
Intergovernmental	$4,548,542	48.91%
Fund Balance	$2,786,024	29.96%
Transfers In	$1,935,199	20.81%
Total Major Revenues	$9,269,765	99.68%
Total Capital Projects Fund Revenue	$9,299,823	

Additional detail on the Capital Projects Fund is contained within the budget document. Refer to Table of Contents for Budget in Summary, Financial Summaries, and Capital Expenditures and Debt.

REFLECTING BACK – TEAM CARLISLE

At the conclusion of each year, it has been tradition to reflect back on initiatives undertaken and those successfully completed. The list below is not all-inclusive, but provides the reader a snapshot of some of this year's collective efforts. Go "Team Carlisle"!

Community-wide and Organizational Highlights:

- ✓ Sustainable Community of Pennsylvania Platinum Certification achieved
- ✓ Truth and Reconciliation Commission work advanced
- ✓ Climate Action Plan adopted and advanced
- ✓ Public engagement and transparency elevated – online platform, door hangers, social media
- ✓ GFOA Award for Excellence in Financial Reporting and GFOA Budget Award received
- ✓ Unmodified audit opinion received for 2021 audit report

- ✓ Employee engagement, training and professional development programs enhanced
- ✓ Non-uniformed employee performance evaluations process improved
- ✓ Recruitment and onboarding process improved
- ✓ Proficiency testing requirements successfully completed to maintain certifications

- ✓ Electric vehicle charging program study conducted
- ✓ Police Department fleet conversion continued
- ✓ Wastewater Treatment Plant lawn conversion to riparian buffer and meadow
- ✓ Shade tree survey completed; 15 tree plantings
- ✓ Stormwater education, outreach, and participation – Earth Day, School District project, Bosler Library workshop, bare root tree plantings

- ✓ Flexible utility bill agreements and utility assistance promoted
- ✓ Contactless purchasing and home delivery of Borough trash bags continued
- ✓ Mobile flu clinics conducted in partnership with vaccine provider
- ✓ Public safety initiatives, programming, and collaboration elevated – smoke detectors, education,
- ✓ Emergency Operations Plan updated
- ✓ Parking lot utilization study conducted to improve lease program
- ✓ Water leak warning notification program implemented
- ✓ Compost site managed 7,000+ visitors
- ✓ Procured leaf collection equipment
- ✓ Rental Housing Inspection Program process implemented
- ✓ Code Office restructured to bolster non-compliance response and technical capacity
- ✓ Water meter radio transmission installations completed in-house – Additional meters replaced (84)
- ✓ Fairground Linear Park design and community outreach continued
- ✓ Recreation programming welcomed 3,658+ participants

Borough of Carlisle

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- ✓ Connectivity Project (TIGER) construction and infrastructure improvements advanced
- ✓ Carlisle Urban Redevelopment Plan (CURP) including land use and infrastructure advanced
- ✓ Curb ramp upgrades completed in conjunction with roadwork
- ✓ Road maintenance programming undertaken – 1.4 Miles milled/paved; 1.14 miles wearing course
- ✓ Water and Sewer System Rehabilitation Projects continued
- ✓ Sanitary sewer main flushed and televised (35,220 feet); manholes inspected (147)
- ✓ Storm inlets repaired, rebuilt or replaced(43)
- ✓ Leak detection of entire system performed; water main breaks repaired (13)
- ✓ Stormwater calibration for hydraulic model completed
- ✓ N. Pitt Street Stormwater Extension Project completed in-house
- ✓ Wastewater lift station repairs performed
- ✓ GPS equipment secured to field locate Borough utilities
- ✓ Grants pursued and awarded for community garden, historic inventory, linear park
- ✓ Grants submitted for public safety apparatus, equipment and security and technology enhancements
- ✓ Biosolids Management Plan RFP disseminated
- ✓ Traffic signal camera enhancements installed at major corridors utilizing Green-Light-Go grant funds
- ✓ Repairs and upgrades completed at various facilities (security, internal and exterior repairs)
- ✓ Perfect compliance record with Pa DEP and EPA bio solids operations
- ✓ Met all monitoring requirements of the Safe Drinking Water Act

Borough of Carlisle

"Committed to Excellence in Community Service"

CLOSING REMARKS

As we began to emerge from the initial two-year pandemic health crisis in Fiscal Year 2022, the Borough continued to recognize the residual impacts of the pandemic, which were broad, evolving and potentially both short and long-term in nature. Thus, our commitment to sustainability, resiliency and equity was apparent throughout Fiscal Year 2022.

The Proposed Fiscal Year 2023 Budget has been developed to position us to continue our mission and commitment to the public good and advancing Borough objectives at the organization level and the community that we serve. We are dedicated to continuing the work of building an equitable and resilient community, applying best practices, utilizing resources effectively and efficiently, progressing in areas of government transparency and accountability, continuing to confront systemic racism, inequity and injustice, engaging and empowering community in decision-making, investing in community, responding to climate change and delivering core services for the public's well-being.

I wish to thank everyone involved in the preparation of the Fiscal Year 2023 Budget – department heads, senior staff, budget managers, supervisors, and team members, but most notably the work of Director of Finance Richard Juday. I also wish to once again impress my sincere regard and appreciation to the Carlisle Borough uniformed and non-uniformed employees for continuing to carry out the mission of public service with professionalism, competency, compassion and dedication. Special note of thanks to those community members who reach out, get involved, selflessly volunteer, share their knowledge, and help shape our organization and community's future.

Lastly, my sincere thanks to Mayor Shultz and Borough Council for your ongoing support, guidance, and leadership throughout the year. I respectfully look forward to the opportunity to present the Fiscal Year 2023 Budget for your consideration and continuing our sustainable, resilient, equitable trajectory.

Respectfully submitted,

Susan D. Armstrong
Borough Manager



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SUMMARY OVERVIEW

The Borough budget is a robust document that serves to provide as much information as the Reader may find beneficial, getting progressively more detailed as the Reader moves throughout the budget. In an effort to give the Reader an overall understanding of the budget and highlight key points, the budget is provided in the condensed format below.

This section of the budget 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 2023 budget revenue. Following the revenue summary is a snapshot of current year expenditure uses as compared to the previous year. Finally, the Budget In Summary is broken out by each fund and highlights fund specific information.

Summary Sources

The following information provides a highlight of 2023 revenues sources as compared to 2022 budget revenue sources in addition to any planned rate changes.

Budget Summary Sources					
Fund	Name	2023 Sources	2022 Sources	Differences	2023 Rate Information
01	General Fund	$ 16,674,075	$ 13,937,977	$ 2,736,098	No Tax Rate Change
06	Water Fund	10,499,936	9,208,074	1,291,862	No Rate Change
07	Stormwater Fund	3,035,545	2,825,876	209,669	No Rate Change
08	Sewer Fund	12,642,311	9,533,444	3,108,867	No Rate Change
09	Solid Waste Fund	1,942,970	1,437,175	505,795	$75/Qtr & $6.92/Tag
18	Capital Projects Fund	9,299,823	7,462,829	1,836,994	N/A
32	Parking Fund	1,487,497	900,389	587,108	No Rate Change
35	Highway Aid Fund	700,000	680,000	20,000	N/A
		$ 56,282,157	$ 45,985,764	$ 10,296,393	

Summary Uses Borough Wide

The following information provides a highlight of 2023 uses / expenditures as compared to 2022 budget uses.

Budget Summary Uses				
Fund	Name	2023 Uses	2022 Uses	Differences
01	General Fund	$ 16,674,075	$ 13,937,977	$ 2,736,098
06	Water Fund	10,499,936	9,153,471	1,346,465
07	Stormwater Fund	2,992,769	2,478,991	513,778
08	Sewer Fund	12,642,311	9,171,630	3,470,681
09	Solid Waste Fund	1,942,970	1,437,175	505,795
18	Capital Projects Fund	9,299,823	7,462,829	1,836,994
32	Parking Fund	1,487,497	888,432	599,065
35	Highway Aid Fund	700,000	680,000	20,000
		$ 56,239,381	$ 45,210,505	$ 11,028,876

GENERAL FUND

Fund Budget Summary				
Fund	Name	Sources	Uses	Difference
01	General Fund	$16,674,075	$16,674,075	$ -

Revenues & Rates

- **No 2023 Tax Increase.** A tax rate increase is not proposed in the 2023 Budget. The last time a tax rate increase occurred was in 2017 and related specifically to an adjustment of the fire tax rate. The total real property tax rate is currently 3.495 mills ($3.495/$1,000 of assessed value).

- **No Planned Debt Issuance.** The Borough no longer issues capital debt in the general fund as all general capital related financings are reflected in the Capital Projects Fund. As noted in the Capital Projects Fund section below, no new financings are proposed in that fund either. The General Fund is responsible for transferring sufficient funds to pay for debt service in the Capital Projects Fund. The current combined outstanding principal in both the General Fund and the Capital Projects Fund is $9,170,394.

- **Budget Deficit.** The Borough anticipates using available fund balance reserves as a revenue source to close the gap in the 2023 budget. Use of fund balance reserves in the 2023 budget will still allow the budget to end the year with reserves beyond Borough Councils established goals (discussed in the fund balance section below).

- **Notable Revenue Trends.** Revenue growth is limited given the large reliance on tax revenues, which do not change significantly unless an adjustment to the tax rate occurs. We are seeing a return to regular service related revenue levels as of September 2022 and have budgeted 2023 with the expectation that another economic downturn will not occur that would reduce General Fund revenues. The 2023 budget and budgets going forward will continue to reflect that revenues will remain neutral without an adjustment to the

real estate tax rate. The Borough has available reserves to cover any shortfalls in revenue in any given budget year but the Borough continues to regularly evaluate whether a tax rate increase is warranted considering the economic climate, available fund balance reserves, and overall performance of the fund in the previous year.

Expenses

- **Budget Expenses Increase.** The 2023 budget expenses show an increase of approximately $2,736,098. This is attributable to transfers for capital projects to the Capital Projects Fund and the Stormwater Fund, rising costs of health care (a 7.8% premium increase in 2023), and the costs associated with implementing new governmental programs.

- **Service Level Changes.** The 2023 budget now includes certain services (compost facility, leaf pick-up etc.) which was previously accounted for in the Solid Waste Fund. Given that this service benefits all taxpayers the Borough made the decision to change the funding source for these operations to the General Fund. The Borough continues to work diligently to maintain the current level of service it provides while finding means to cut costs through responsible budget management.

- **Notable Expense Trends.** The primary expenses of the Borough 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 2022, the Borough established a High Deductible Health Plan option that incorporates a Health Savings Account. This additional plan option should encourage a more conscientious use of medical services by employees and over time reduce the health costs to the Borough. Budget managers have also been able to combat these increases by tightening their budgets related to other operating expenses in addition to temporary hiring freezes.

Fund Balance

- **Fund Balance Goal Met**. Anticipated ending fund balance reserves are 75.56% or $9,495,686. Council's goal is 25%.

- **Budget Deficit**. As noted in the revenue section above there is a budgeted deficit in the general fund for 2023. Anticipated operating deficit of $851,023 (as compared to 2022 operating deficit of $573,917). The use of fund balance at this time is made possible due to available fund balance reserves in excess of Council's goal.

  A breakout of fund balance use follows:

Fund Balance Use Breakout		
General Fund:	2023	2022
Fund Balance Use	$ 1,590,295	$ 914,308
Allocation:		
One-Time Funding - Capital Projects	$ (739,272)	$ (340,391)
One-Time Funding - Carlisle Seal Change	(20,000)	(50,000)
One-Time Funding - Strategic Plan	(60,000)	-
Operation Funding - Debt Service	(771,023)	(523,917)

- **Notable Fund Balance Trends.** The 2023 budget anticipates that operating revenues will be surpassed by operating expenses. The primary methods for correcting this would be increases in Revenue Sources (primarily tax increases) or decreases to ongoing operating expenses. Each budget year the Borough evaluates where costs can be reduced, and whether or not a reduction in services is warranted, a tax increase is appropriate, or whether to rely on available fund balance reserves.

  In the short-term, the Borough has sufficient fund balance reserves to both meet the ongoing needs of the General Fund while also remaining above the determined fund balance goals of council. In the long-term, a regular use of fund balance reserves to meet operating needs would end with a depleted reserve balance. Should no changes be made it can be expected that the General Fund will nearly deplete its fund balance reserves by 2027 taking into account nearly $4.9 Million in projected capital needs.

  The current real estate tax rate of 3.495 mills ($3.495/$1,000 of assessed property value) would need to be adjusted to 4.175 ($4.145/$1,000 of assessed property value) in the 2023 budget in order to maintain councils fund balance goals through 2027. For a property valued at $100,000 this would translate to a $68 increase year over year (2023: $417.50, 2022: $349.50).

Changes to Adopted Budget

- **Adopted Budget Changes:** No changes between the Proposed and Adopted Budget were made.

Note: For more information and year over year activity on the General Fund, please see the "General Fund Summary" in the "Financial Summaries" section of this budget.

WATER FUND

Fund Budget Summary				
Fund	**Name**	**Sources**	**Uses**	**Difference**
06	Water Fund	$10,499,936	$10,499,936	$ -

Revenues & Rates

- **No 2023 Rate Change.** The 2023 Budget does not propose a rate change and customers will continue to pay $5.95 per 100 cubic feet (approximately 748 gallons) of water consumption.

  According to the EPA, a typical person uses approximately 7,920 gallons per quarter (1100 cubic feet). Using this information a single user in 2023 could continue to expect a $65 quarterly bill and the family of four could expect a quarterly bill of $262.

  Fact!

  The cost to customers for safe drinking water is less than 1¢ per gallon!

- **No Planned Debt Issuance.** The 2023 Budget does not propose a debt issuance but rather uses existing and available bonds totaling $4,696,250. The current outstanding principal in the water fund is $10,636,995.

- **Budget *Operating* Surplus.** The Borough anticipates a budget operating surplus of $303,898 in the water fund. However, due to planned use of fund balance for capital projects, the Borough will utilize these proceeds in addition to another $997,502 in fund balance reserves on capital costs in 2023. This strategy was designed as part of a 2018 rate study that called for a progressive use of fund balance reserves for capital projects.

- **Notable Revenue Trends.** The primary revenue source in the Water Fund is Charges for Services, which has seen consistent increases due to the recommended rate adjustments garnered from a 2018 Water Rate study performed by Gannet Fleming. However, overall revenue is expected to remain neutral given the Borough is built out and revenues captured from water tapping fees will be limited to areas that are being redeveloped.

Expenses

- **Budget Operating Expenses Increased.** The 2023 budget operating expenses show an anticipated increase of $263,815. This is primarily attributable to rising costs of health care (anticipating a 7.8 % premium increase in 2023) and due to rising costs of chemical and fuel purchases.

- **Planned Capital of $6,019,400 (5 year: $26,923,650).** Largest of which includes the Water System Rehabilitation ($3,700,000) and Transmission Line Replacement ($950,000).

- **PFAS Project Study.** The budget is also proposed to include a study related to the Borough's Water Treatment Program, specifically the processing and removal of potential PFAS substances during the water treatment process. Depending on the results of the study, future capital costs may include $10 million for the implementation of a PFAS removal process.

- **Service Level Changing.**
  - **Smart Water Meter Implementation.** The Borough began installing the next phase of its water meter program in 2021, which will result in water meters having the ability to be 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 the quarter has ended and the customer is billed. This will enable the Borough to assist and notify customers when suspected leaks exist. The Borough anticipates that this improvement to services will be fully implemented in 2023. The Borough has begun sending letters on a weekly basis to notify customers of potential leaks.
  - **Preventative Maintenance.** The 2023 budget incorporates costs associated with preventative maintenance on the infrastructure of the water line and systems. This includes a focus on preventing water leaks and limiting the effects of water line main breaks by instituting a regular valve replacement and exercising program to ensure that water shutoff is achievable.
  - **Overall.** Overall, the Borough is working to maintain the current levels of service while finding areas that costs can be reduced without affecting service levels. The Borough continues to be proactive in its water line rehabilitation program, which is planned to see between 1-mile and 2-miles of water line rehabilitation each year for the foreseeable future.

- **Notable Expense Trends.** 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%. As discussed above in the General Fund, the Borough established a High Deductible Health Plan option that incorporates a Health Savings Account during 2022. This addition should encourage a more conscientious use of medical services by employees and over time reduce the health costs to the Borough.

Fund Balance

- **Fund Balance Goal Met.** Anticipated ending budget fund balance reserves are expected to be 145.89%. Council's goal is 25%.

- **Budget Deficit.** As noted in the revenue section above there is a budget operating surplus incorporated in the 2023 budget of $303,898. However, this surplus as well as an additional $997,502 of fund balance reserves are budgeted to be used for Capital Projects.

- **Notable Fund Balance Trends.** As indicated above, the Borough has a large reserve balance in the water fund. This reserve balance is by design and will continue to be used in the coming years to pay for the rehabilitation of the aging water system. The 2023 budget reflects an intentional preventative maintenance of the Borough's infrastructure to ensure that we remain responsible and consistent in the services we provide to water consumers.

Changes to Adopted Budget

- **Adopted Budget Changes:** No changes between the Proposed and Adopted Budget were made.

Note: For more information and year over year activity on the Water Fund, please see the "Water Fund Summary" in the "Financial Summaries" section of this budget.

STORMWATER FUND

Fund Budget Summary				
Fund	**Name**	**Sources**	**Uses**	**Difference**
07	Stormwater Fund	$ 3,035,545	$ 2,992,769	$ 42,776

Revenues & Rates

- **No 2023 Stormwater Fee Increase.** A stormwater fee increase is not proposed in the 2023 budget. Rates were initially established projecting out 5 years with a start date of 2019 and will continue to be evaluated as project needs are adjusted each year.

- **No Planned Debt Issuance.** The 2023 Budget does not propose a debt issuance but rather uses existing and available bonds totaling $800,500. The current outstanding principal in the stormwater fund is $1,268,279.

- **Budget Surplus.** The Borough anticipates a budget surplus of $42,776 in the stormwater fund.

- **Notable Revenue Trends.** The Stormwater fund was established in 2019 and has not fully implemented its rehabilitation program. As a result, revenues collected are sufficient to cover existing capital and operating needs but the overall trend is neutral with exception to new revenue sources specific to funding capital projects.

Expenses

- **Budget Operating Expenses Increase.** Operating expenditures are anticipated to increase in 2023 by approximately 8.46% or $119,928. This is primarily attributable to an increase in shared administrative expenses increasing, including allocating a share of compost facility shared costs to the Stormwater Fund for the processing of debris that directly impact the Stormwater system.

- **Planned Capital of $1,455,100 (5 year: $3,138,357).** Largest of which includes the Bedford and E Street Transportation Improvements ($465,000).

- **Service Level Changing.**
    - **2023 Use of Leaf Vacuum Truck.** The Borough has purchased a Leaf Vacuum Truck. Depending on the global market and the ability to receive the truck timely, it may be used in 2023 to provide a new service to customers in the form of leaf pick-up. Customers in the service area will be able to rake their leaves to the curb for pickup by the truck. Currently, customers need to bag their leaves for collection. This will reduce the financial and physical burden on our customers who are currently required to purchase and fill approved bagging materials.
    - **Overall.** The Stormwater Fund was established in 2019, as such customers can continue to expect increases in the level of service offered as the Borough addresses rehabilitation projects identified through a Stormwater Evaluation Study.

- **Notable Expense Trends.** The Stormwater fund was established in 2019 and has not fully implemented its rehabilitation program. As a result, expenditures are trending relatively neutral until we are able to implement the rehabilitation plan and ongoing preventative maintenance for the aging stormwater infrastructure.

Fund Balance

- **Fund Balance Goal Met.** Anticipated ending fund balance reserves are 141.78%. Council's goal is 25%.

- **Budget Surplus.** As noted in the revenue section above there is a budget surplus incorporated in the 2023 budget of $42,776. It is also worth noting that Operating Revenues exceed Operating Expenses by approximately $232,376 and that $189,600 in current operating revenues are paying for current year capital needs.

- **Notable Fund Balance Trends.** The Stormwater Fund was established in 2019 and has not fully implemented the planned rehabilitation program for the aging stormwater infrastructure. As a result, we are seeing a growth in fund balance reserves that will be used towards the capital needs of future years.

Changes to Adopted Budget

- **Adopted Budget Changes:** No changes between the Proposed and Adopted Budget were made.

Note: For more information and year over year activity on the Stormwater Fund, please see the "Stormwater Fund Summary" in the "Financial Summaries" section of this budget.

SEWER FUND

Fund Budget Summary				
Fund	**Name**	**Sources**	**Uses**	**Difference**
08	Sewer Fund	$ 12,642,311	$ 12,642,311	$ -

Revenues & Rates

- **No 2023 Rate Change.** The 2023 Budget does not propose a rate change and customers will continue to pay $7.66 per 100 cubic feet (approximately 748 gallons) of water consumption.

  According to the EPA a typical person uses approximately 7,920 gallons per quarter (1100 cubic feet). Using this information a single user in 2023 could continue to expect to see an $84 quarterly bill and the family of four could expect a quarterly bill of $337.

- **No Planned Debt Issuance.** The 2023 Budget does not propose a debt issuance but rather uses existing and available bonds totaling $3,880,581. The current outstanding principal in the sewer fund is $17,126,959.

- **Budget *Operating* Surplus.** The Borough anticipates a budget operating surplus of $632,291 in the sewer fund. However, due to planned use of fund balance for capital projects, the Borough will utilize these proceeds in addition to another $1,335,423 in fund balance reserves on capital costs in 2023. This strategy was designed as part of a 2018 rate study that called for a progressive use of fund balance reserves for capital projects.

- **Notable Revenue Trends.** The primary revenue source in the sewer fund is Charges for Services, which has seen consistent increases due to the recommended rate adjustments garnered from a 2018 Water Rate study performed by Gannet Fleming. However, overall revenue is expected to remain neutral given the Borough is built out and revenues captured from sewer tapping fees will be limited to areas that are being redeveloped.

Expenses

- **Budget Operating Expenses Increase.** The 2023 sewer fund operating budget anticipates that expenditures will increase by approximately 7.53% or $422,431 (net of capital expenditures). This is primarily attributable to rising costs of health care (anticipating a 7.8 % premium increase in 2023), increases in fuel costs, and increases in chemical.

- **Planned Capital of $6,613,000 (5 year: $31,341,650).** Largest of which includes the Sewer System Rehabilitation ($4,782,000).
    - **ATAD Project Study.** The budget is also proposed to include a study related to the Borough's Bio-solids Program. Depending on the results of the study, future capital costs may include $10 million for the implementation of an Auto-thermal Thermophilic Aerobic Digestion (ATAD) Project.

- **Service Level Changing.**
    - **Preventative Maintenance.** The 2023 budget incorporates costs associated with preventative maintenance on the infrastructure of the sewer line and systems. This includes a focus on preventing infiltration of ground water into the system.
    - **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 1-mile and 2-miles of sewer line rehabilitation each year for the foreseeable future.

- **Notable Expense Trends.** 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%. As discussed above in the General Fund, the Borough established a High Deductible Health Plan option that incorporates a Health Savings Account during 2022. This addition should encourage a more conscientious use of medical services by employees and over time reduce the health costs to the Borough.

Fund Balance

- **Fund Balance Goal Met.** Anticipated ending fund balance reserves are 225.65%. Council's goal is 50%.

- **Budget Deficit.** As noted in the revenue section above there is a budget operating surplus incorporated in the 2023 budget of $632,291. However, this surplus as well as an additional $1,335,423 of fund balance reserves are budgeted to be used for Capital Projects.

- **Notable Fund Balance Trends.** As indicated above, the Borough has a large reserve balance in the sewer fund. This reserve balance is by design and will be used in the

coming years to pay for the rehabilitation of the aging sewer system. The 2023 budget reflects an intentional preventative maintenance of the Borough's infrastructure to ensure that we remain responsible and consistent in the services we provide to sewer customers.

Changes to Adopted Budget

- **Adopted Budget Changes:** No changes between the Proposed and Adopted Budget were made.

Note: For more information and year over year activity on the Sewer Fund, please see the "Sewer Fund Summary" in the "Financial Summaries" section of this budget.

SOLID WASTE FUND

Fund Budget Summary				
Fund	**Name**	**Sources**	**Uses**	**Difference**
09	Solid Waste Fund	$ 1,942,970	$ 1,942,970	$ -

Revenues & Rates

- **Rate Change.** Prior to 2023, customers and residents were charged on a per bag basis for solid waste collection and recycling. In 2023, a new program is being implemented where the Borough is changing the program from a Pay-As-You-Throw to a hybrid program where the Borough will bill customers a quarterly fee of $75 for the weekly pickup of 1 bag or container of trash. Additional bags will be able to be disposed of through the purchase of a Borough Trash Tag at a price of $6.92.

- **Balanced Budget.** The Solid Waste Fund is becoming a pass-through fund where operating costs exactly match anticipated operating revenues resulting in a balanced budget.

- **No Planned Debt Issuance.** The 2023 budget resulted in the General Fund taking over the physical assets of the Solid Waste Fund and along with it the related debt. As such there is currently no outstanding principal in the solid waste fund.

- **Notable Revenue Trends.** Revenues will increase to match the cost of service. This fund is a pass through fund that charges customers the exact cost that will be paid to the vendor.

Expense

- **Budget Operating Expenses Increase.** The 2023 budget operating expenses show an anticipated increase of $505,795. This is primarily attributed to rising costs in the trash and recycling collection and disposal program.

- **No Planned Capital Expenses.** No funding is allocated to be spent on capital needs in 2023.

- **Service Level Changes:**
    - **Trash Program Change.** Due to the rising costs of trash and recycling collection and removal services, and the apparent lack of participation in the Pay-As-You-Throw program, a program change is planned for 2023. The Borough is switching to a Quarterly billing program that will ensure that all customers that should be participating in the trash program are charged for the service. This will enable customers to put out 1 bag or 1 trash container per week for collection.
    - **Overall.** Overall, the changes to the program will ensure that the rising costs of trash and recycling collection and removal are shared by all participants in the plan keeping down costs in the long-term.

- **Notable Expense Trends.** Primary expenses relate to Solid Waste Collection, Disposal, and Recycling. In 2023, the Borough will start a new contract which is resulting in a change in billing practices, changing from a Pay-As-You-Throw program to a quarterly billing program. The new program will include a 7% increase per year for each year of the contract.

Fund Balance

- **Fund Balance Goal Not Met.** Anticipated ending fund balance reserves are 5.22%. Council's goal is 25%. Due to changes in the program however, the need for a fund balance reserve in this fund is not as crucial as it will function as a pass-through fund.

- **Balanced Budget.** The 2023 budget does not anticipate a change to Fund Balance as the expectation is that revenues will exactly match expenditures.

- **Notable Fund Balance Trends.** The last several years have been marked with a decrease in fund balance reserves to assist in meeting cost demands of the current solid waste and recycling market. With a change to the Solid Waste Program, it is anticipated that fund balance reserves will be maintained and unchanged going forward given that this fund will be fully funded by quarterly fees charged for collection services.

Changes to Adopted Budget

- **Adopted Budget Changes:** No changes between the Proposed and Adopted Budget were made.

Note: For more information and year over year activity on the Solid Waste Fund, please see the "Solid Waste Fund Summary" in the "Financial Summaries" section of this budget.

CAPITAL PROJECTS FUND

Note: The Capital Projects Fund is a non-operating fund and as such does not generate revenues (with exception to a small amount of interest) and expenditures are capital in nature with

exception to Debt Service. Additionally, any fund balance available is restricted for capital projects.

Fund Budget Summary				
Fund	**Name**	**Sources**	**Uses**	**Difference**
18	Capital Projects Fund	$ 9,299,823	$ 9,299,823	$ -

Revenues

- **No Planned Debt Issuance.** The 2023 Budget does not propose a debt issuance but rather uses existing and available bonds totaling $2,296,300. The current outstanding principal in the capital projects fund is $7,084,667.

Expense

- **Debt Service Decrease.** The 2023 budget is anticipated to be relatively unchanged in regards to Debt service as there are no plans to issue additional debt during the upcoming year.

- **Planned Capital of $8,844,314 (5 year: $16,881,536).** Largest of which includes the Urban Redevelopment Plan (TIF) – Project 1 ($3,500,000) and the purchase of a new Fire Engine ($950,000).

Changes to Adopted Budget

- **Adopted Budget Changes:** No changes between the Proposed and Adopted Budget were made.

Note: For more information and year over year activity on the Capital Projects Fund, please see the "Capital Projects Fund Summary" in the "Financial Summaries" section of this budget.

PARKING FUND

Fund Budget Summary				
Fund	**Name**	**Sources**	**Uses**	**Difference**
32	Parking Fund	$ 1,487,497	$ 1,487,497	$ -

Revenues & Rates

- **No Parking Rate Increases.** A parking rate increase is not proposed in the 2023 Budget.

- **No Planned Debt Issuance.** The 2023 Budget does not propose a debt issuance but rather uses existing and available bonds totaling $100,000. The current outstanding principal in the parking fund is $392,373.

- **Notable Revenue Trends.** Revenues will remain relatively unchanged and will continue to remain unchanged unless a price increase is made to the parking rates. The Borough will be evaluating parking rates in the coming year to determine if a rate increase is appropriate. The Borough is also considering changes to its current leasing program which will be evaluated in 2023 and could potentially offer a way to maximize utilization and revenues related to the Boroughs leased parking lots.

Expense

- **Budget Operating Expenses Increase.** The 2023 budget operating expenses show an increase of approximately $49,150 or 7.16%. The primary costs attributable to this increase include an increase in the shared administrative costs that this fund contributes to via a transfer.

- **Planned Capital of $752,015 (5 year: $1,568,525).** Largest of which includes improvements to the parking garage ($100,000) and a continuation in the Electric Vehicle Charging program the Borough is investigating.

- **Service Level Changes:**
  - **Lease Program.** In response to an underutilization of the Boroughs parking lots by current leaseholders, the Borough is evaluating modifications to the program that could maximize the number of lessees and reduce the number of vacancies in the parking lots.
  - **Overall.** Overall, the Borough is working to maintain the current levels of service while finding areas that costs can be reduced without affecting service levels.

- **Notable Expense Trends.** Typically, expenditures are relatively consistent year over year. However, in 2023 the fund is seeing an increase in costs due to an overall increase in shared administrative expenses for which this fund is a contributor.

Fund Balance

- **Fund Balance Goal Met.** Anticipated ending fund balance reserves are 87.20%. Council's goal is 50%.

- **Budget Deficit.** It is also anticipated that the Borough will utilize additional reserves to help fund capital projects 2023 totaling $377,785 in fund balance reserves.

- **Notable Fund Balance Trends.** The Borough has a reserve balance in the parking fund. This reserve balance is by design and will be used in the coming years to pay for the rehabilitation of the parking garage. The 2023 budget reflects an intentional preventative maintenance of the Boroughs parking garage to ensure that we remain responsible and consistent in the services we provide to parking consumers.

Changes to Adopted Budget

- **Adopted Budget Changes:** No changes between the Proposed and Adopted Budget were made.

Note: For more information and year over year activity on the Parking Fund, please see the "Parking Fund Summary" in the "Financial Summaries" section of this budget.

HIGHWAY AID FUND

Note: The Highway Aid Fund is a non-operating fund and as such does not generate revenues (with exception to a small amount of interest) and expenditures are capital in nature. Additionally, any fund balance available is restricted for eligible Highway Aid projects.

Fund Budget Summary				
Fund	**Name**	**Sources**	**Uses**	**Difference**
35	Highway Aid Fund	$ 700,000	$ 700,000	$ -

Revenues

- **Liquid Fuels Grant.** The 2023 budget reflects an anticipated Liquid Fuels allocation of $538,816, an increase from the $504,286 received in 2022.

Expense

- **Planned Capital of $700,000 (5 year: $3,730,000).** All planned capital projects in 2023 relate directly to Street & Highway Improvements ($700,000).

Changes to Adopted Budget

- **Adopted Budget Changes:** No changes between the Proposed and Adopted Budget were made.

Note: For more information and year over year activity on the Highway Aid Fund, please see the "Highway Aid Fund Summary" in the "Financial Summaries" section of this budget.



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Multi-Year Projections

Carlisle All-America City 2021

OVERVIEW

Each year the Borough performs multi-year projections of Borough revenues and expenditures. This is done to inform the public, elected officials, and staff of potential opportunities and challenges the organization may face in the coming years. Both positive and negative impacts of the latest long-term reviews are summarized in this section by fund, starting with an overview of borough-wide considerations:

- **Economy**. The Borough is not immune to changes in the economy, however, the budget is developed with the current economic climate in mind. Fortunately, the Borough has reserves that it can rely in the short-term for downturns in the economy and allow decision makers sufficient time to adjust budget goals to account for these changes.
  - **2023 consideration**: Most recently, the COVID-19 pandemic impacted each of our funds either through delaying rate increases or adjusting programing to reduce costs. Budget managers were able to make modifications to lessen the burden on the financials while also providing as much relief to the community as possible. The Borough continues to feel the impact of this economic downturn due to inflation and the rising costs due to the challenges facing the world-wide distribution chain. The Borough is building its budget with the assumption that certain factors will continue, including elevated purchase costs for materials, chemicals, and fuel. The Borough most recently took an extremely conservative approach to budgeting revenues and has lessened that conservative approach in this budget.

  - **2024 and beyond:** While it is uncertain how long the economy will be impacted by COVID-19, the challenges faced by the world distribution chains, and the negative impact to global economies as a result of ongoing wars are expected to continue. The Borough is remaining vigilant and continues to develop strategies for the long-term. This includes efforts being made to our Information Technology (IT) infrastructure including enabling maximum flexibility to efficiently offer remote working opportunities and offer improved digital internal and public meeting forums.

- **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**:
  - **2023**: The Borough has increased the budget 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.
  - **2024 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.

- **Employee Medical Benefits**. The cost of medical benefits has increased significantly over the last several years reflecting anticipated increases from 6-15% each year. In 2023, the Borough was told to expect a 7.8% 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 evaluated its medical benefit offerings to determine the best ratio to ensure the offerings remain competitive but are reasonable in their cost. In 2022, the Borough added a High Deductible Insurance plan that permitted participants in the plan to utilize and benefit from a Health Savings Account.
  - **Timeline**:
    - **2023**: The Borough has budgeted for increases as they directly relate to the medical benefits. The Borough made adjustments to the medical plan that went into effect for 2022 and has not budgeted for any other changes in 2023.
    - **2024 and beyond**: 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. With the addition of the High Deductible insurance plan the Borough has enabled itself the flexibility to modify the PPO and High Deductible accounts to develop additional savings and reduce costs.

- **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**:
    - **2023**: 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.

- **2024 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 result in significant contributions required from each of the funds should insufficient funding be received and as we continue monitoring our long-term projections; we keep this possibility in mind.

GENERAL FUND

GENERAL FUND MULTI-YEAR PROJECTIONS *(Potential Rate Increases Not Considered In This Table)*	2023	2024	2025	2026	2027
Operating Revenue	11,716,310	11,685,001	11,869,635	12,064,014	12,269,181
Admin Transfer	2,162,052	2,062,701	2,118,201	2,175,921	2,235,474
Capital Revenue	1,205,418	-	-	-	-
Total Revenue	15,083,780	13,747,702	13,987,836	14,239,935	14,504,655
Operating Expenses	12,567,333	12,660,065	12,977,723	13,317,363	13,534,932
Admin Transfer	2,162,052	2,062,701	2,118,201	2,175,921	2,235,474
Capital Expenses	1,944,690	1,936,800	626,822	508,550	874,250
Total Expenses	16,674,075	16,659,566	15,722,746	16,001,834	16,644,656
Net Activity	*(1,590,295)*	*(2,911,864)*	*(1,734,910)*	*(1,761,899)*	*(2,140,001)*
Projected Ending Fund Balance	9,495,686	6,583,822	4,848,912	3,087,013	947,012
% of Operating	75.56%	52.00%	37.36%	23.18%	7.00%

Multi-Year Projection Narrative:

The General Fund multi-year projections show that the fund is expected to draw down its fund balance to be used towards capital and operating expenditures. Based on the current outlook the Borough is considering the appropriateness to increase taxes in future years or evaluate its current programing to identify where cost cutting measures may be warranted. Under the current projections, without any adjustments to revenues or expenditures, the fund balance on hand will be nearly depleted in the next five years.

- **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.

- **Timeline**:
  - **2023**: The Borough continues to monitor the project in the short-term seeking additional grant funding where eligible to fund the Borough's share of projects.
  - **2024 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 occurred in 2021 to pay for parts of this project, heavy consideration is given on how the Borough can promote development within this project area to potentially see additional compensation to cover project costs.

- **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**:
    - **2023**: The Borough is in its fourth year of the collective bargaining agreement and as such budgeted based on the requirements of the agreement. The Borough will work with the Police Association during the year that will go in effect after December 31, 2023.
    - **2024 and beyond**: The budget for the Police Department makes up approximately 29% of the overall General Fund Budget. In 2024, a new agreement will go into effect and the Borough will work with the police bargaining unit to develop an agreement that is fiscally responsible given the multi-year impact it will have.

- **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 and a $9.1 million State and Local Recover Grant related to the impact that COVID-19 had on the economy. While these grant funds are useful, they are not recurring and as such are not relied on to cover operating costs.
  - **Timeline**:
    - **2023**: The 2023 budget year reflects anticipate usage and receipt of federal funding for capital improvements. As a result, the services that are offered will not substantially change year over year.
    - **2024 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 identify 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.

- **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**:
    - **2023**: The 2023 budget year reflects anticipate usage and receipt of state funding. In 2023, we noted a slight increase in the amount of Highway Aid Funding we are expecting, but will need to continue to rely on existing fund balance to meet the requirement of our streets programs given the rising costs of materials.
    - **2024 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.

- **Volunteer Fire Companies**. The Borough is fortunate to have two 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**:
    - **2023**: The 2023 budget year reflects continued financial support of our volunteer fire companies.
    - **2024 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.

WATER FUND MULTI-YEAR PROJECTIONS *(Potential Rate Increases Not Considered In This Table)*	2023	2024	2025	2026	2027
Operating Revenue	4,784,434	4,775,217	4,781,390	4,787,703	4,794,159
Capital Revenue	21,750	5,927,000	9,175,000	1,630,000	2,150,000
Total Revenue	4,806,184	10,702,217	13,956,390	6,417,703	6,944,159
Operating Expenses	4,480,536	5,473,340	5,552,999	5,870,554	5,617,847
Capital Expenses	1,323,150	6,547,250	9,665,000	2,142,000	2,550,000
Total Expenses	5,803,686	12,020,590	15,217,999	8,012,554	8,167,847
Net Activity	*(997,502)*	*(1,318,373)*	*(1,261,609)*	*(1,594,851)*	*(1,223,688)*
Projected Ending Fund Balance	6,536,608	5,218,235	3,956,626	2,361,775	1,138,087
% of Operating	145.89%	95.34%	71.25%	40.23%	20.26%

Multi-Year Projection Narrative:

The Water Fund multi-year projections show that the fund is on track to draw down its fund balance to be used towards capital improvements. Based on the current outlook this fund will meet projected spending projections identified in the 2018 rate study performed with additional rate adjustments included in upcoming years. These projections could change significantly if the requirements to treat PFAS at our treatment facilities need require larger than anticipated capital improvements.

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**:
  - **2023**: The 2023 budget year reflects continued improvements and rehabilitation to the water distribution system.
  - **2024 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 (or more) in funding requirements. With substantial costs anticipated this is an ongoing consideration as we plan for the future.

Additionally, new research has developed surrounding Per-and Polyfluoroalkyl Substances (PFAS) which may require a change to the water treatment process should our water source contain PFAS levels at a range that exceed acceptable limits (which are still be established). Such a change to the treatment process could result in significant costs in the near future. The 5-year capital plan includes a planned upgrade to our water treatment facilities totaling $10,000,000, which will be evaluated through a PFAS study that is set to occur in 2023.

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 2023, the Borough continues to follow the recommendations made and have passed the budget without a rate change and a planned use of fund balance to offset budget needs. Additional information can be found in Section 3, Financial Summaries, for the Water Fund.

STORMWATER FUND

STORMWATER FUND MULTI-YEAR PROJECTIONS *(Potential Rate Increases Not Considered In This Table)*	2023	2024	2025	2026	2027
Operating Revenue	1,770,045	1,770,661	1,771,307	1,771,985	1,772,696
Capital Revenue	465,000	818,000	163,000	88,000	80,000
Total Revenue	2,235,045	2,588,661	1,934,307	1,859,985	1,852,696
Operating Expenses	1,537,669	1,568,361	1,610,768	1,672,431	1,718,152
Capital Expenses	654,600	996,250	292,007	235,000	160,000
Total Expenses	2,192,269	2,564,611	1,902,775	1,907,431	1,878,152
Net Activity	*42,776*	*24,050*	*31,532*	*(47,446)*	*(25,456)*
Projected Ending Fund Balance	2,180,064	2,204,114	2,235,646	2,188,200	2,162,744
% of Operating	141.78%	140.54%	138.79%	130.84%	125.88%

Multi-Year Projection Narrative:

The Stormwater Fund multi-year projections show that the fund is on track to begin drawing down on its fund balance to be used towards capital improvements. Based on the current outlook this fund will meet projected spending projections identified during the 2019 program

implementation. These projections could change significantly if the stormwater engineering evaluation identifies larger capital improvements needed than already anticipated in the budget.

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 expects to have a stormwater engineering study completed by the end of 2022, which will assist in prioritizing stormwater projects going forward.

- **Timeline**:
  - **2023**: The 2023 budget year reflects continued improvements and rehabilitation to the stormwater management system.
  - **2024 and beyond**: The Borough is working to develop a rehabilitation program in 2022 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 (or more) each year. With substantial costs anticipated this is an ongoing consideration as we plan for the future.

SEWER FUND MULTI-YEAR PROJECTIONS *(Potential Rate Increases Not Considered In This Table)*					
	2023	**2024**	**2025**	**2026**	**2027**
Operating Revenue	6,661,602	6,662,925	6,670,967	6,679,206	6,687,649
Capital Revenue	764,705	6,545,445	9,773,770	2,225,346	1,546,283
Total Revenue	7,426,307	13,208,370	16,444,737	8,904,552	8,233,932
Operating Expenses	6,029,311	7,080,716	7,283,706	7,886,165	7,644,517
Capital Expenses	2,732,419	8,151,650	10,915,000	3,345,000	2,317,000
Total Expenses	8,761,730	15,232,366	18,198,706	11,231,165	9,961,517
Net Activity	*(1,335,423)*	*(2,023,996)*	*(1,753,969)*	*(2,326,613)*	*(1,727,585)*
Projected Ending Fund Balance	13,604,925	11,580,929	9,826,960	7,500,347	5,772,762
% of Operating	225.65%	163.56%	134.92%	95.11%	75.52%

Multi-Year Projection Narrative:

The Sewer Fund multi-year projections show that the fund is on track to draw down its fund balance to be used towards capital improvements. Based on the current outlook this fund will meet projected spending projections identified in the 2018 rate study performed. These projections could change significantly if the requirements to treat PFAS at our treatment facilities need require larger than anticipated capital improvements.

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**:
  - **2023**: The 2023 budget year reflects continued improvements and rehabilitation to the sewer collection system.

- **2024 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 (or more) in funding requirements. With substantial costs anticipated this is an ongoing consideration as we plan for the future.

Revenue Rate Evaluation

The Borough undertook a comprehensive rate study to determine the proper mix of pay-go and borrowing in 2018. In 2023, the Borough continues to follow the recommendations made and have passed the budget without a rate change and a planned use of fund balance to offset budget needs. Additional information can be found in Section 3, Financial Summaries, for the Sewer Fund.

PARKING FUND

PARKING FUND MULTI-YEAR PROJECTIONS *(Potential Rate Increases Not Considered In This Table)*					
	2023	**2024**	**2025**	**2026**	**2027**
Operating Revenue	740,462	746,286	753,760	761,314	768,949
Capital Revenue	269,250	-	-	-	-
Total Revenue	1,009,712	746,286	753,760	761,314	768,949
Operating Expenses	735,482	664,634	665,675	643,251	651,214
Capital Expenses	652,015	434,000	97,545	84,965	100,000
Total Expenses	1,387,497	1,098,634	763,220	728,216	751,214
Net Activity	*(377,785)*	*(352,348)*	*(9,460)*	*33,098*	*17,735*
Projected Ending Fund Balance	641,375	289,027	279,567	312,665	330,400
% of Operating	87.20%	43.49%	42.00%	48.61%	50.74%

Multi-Year Projection Narrative:

The parking fund multi-year projections show that the fund is relatively stable given the known capital needs and anticipated revenues each year. The Borough is reevaluating the parking lease programs in place which may modify the revenue's generated in future years.

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. The Borough anticipates starting an Electric Vehicle Charging Station Program in 2022.

- **Timeline**:
  - **2023**: The 2023 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.
  - **2024 and beyond**: Beyond 2023 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.

SOLID WASTE FUND MULTI-YEAR PROJECTIONS *(Potential Rate Increases Not Considered In This Table)*					
	2023	**2024**	**2025**	**2026**	**2027**
Operating Revenue	1,942,970	2,093,892	2,237,296	2,390,737	2,554,920
Capital Revenue	-	-	1,500,000	-	-
Total Revenue	1,942,970	2,093,892	3,737,296	2,390,737	2,554,920
Operating Expenses	1,942,970	2,158,995	2,302,399	2,455,839	2,620,022
Capital Expenses	-	-	1,500,000	-	-
Total Expenses	1,942,970	2,158,995	3,802,399	2,455,839	2,620,022
Net Activity	-	*(65,103)*	*(65,103)*	*(65,102)*	*(65,102)*
Projected Ending Fund Balance	101,428	36,325	(28,778)	(93,880)	(158,982)
% of Operating	5.22%	1.68%	-1.25%	-3.82%	-6.07%

Multi-Year Projection Narrative:

This fund tracks the activity pertaining to the collection, transport, and processing of Trash and Recycling material for Borough residents. In recent years, the Borough has seen drastic increases in the costs to obtain these services, which is primarily attributable to a world-wide change in the cost to process recyclables. In 2023, the Borough of Carlisle is entering into a new 3-year contract, which will include a yearly escalator of 7%.

The projections noted above include a possible $1,500,000 debt issuance related to the Borough starting an internal trash program. These costs will be evaluated during 2023 and may impact the outcome of the multi-year projections above. It should also be noted that the projections above do not include potential rate increases that may be needed to fund a program change.

Challenges

In recent years, the processing of recycling changed substantially in both the types of recyclable material accepted and the costs to process the materials. These process changes resulted in significant price increases to the Borough identified in each contract year. In 2023, the Borough switched from a pay-to-throw program to a hybrid program where participants in the program are charged a quarterly fee for the disposal of 1 bag or container of trash. For any trash needing disposed of beyond the one container, the Borough will be selling tags that can be affixed to the trash notifying the trash hauling vendor that the cost of service has been paid for.

- **Timeline**:
  - **2023**: The 2023 budget includes and adjustment to the trash and recycling program and the way participants in the program are billed. This will ensure that everyone who should be participating in the program are paying for the service.

- **2024 and beyond**: Without an improvement to the Solid Waste Collection program the Borough can anticipate continued increases in future contracts. The Borough has started evaluating the possibility of a program where the Borough is the primary trash and recycling collector to determine if savings could be achieved. The current contract calls for rate increases each year of the contract.

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 100% 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: a 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 2022 and 2023.

Budget & Finance Committee

- **Revenue**
  - Diversify revenues. Identify multi-discipline funding partners to assist with implementation of various projects.
- **Technology**
  - Evaluate and research financial software options.
- **Purchasing**
  - Improve bulk purchasing process
- **Transparency**
  - Include in future budget proposals a more "look forward" inclusion of anticipated budget obligations of at least three years (sometimes called Future Year Budget Proposals, including estimates for capital investment plans/projects); and develop more extensive understanding of future debt obligations and servicing. consider adding multi-year projections to budget / other analyses; also use these projections to factor in future costs of infrastructure, capital, expenses
  - By the end of 2023, develop a plan for implementing a Participatory Budgeting Program.
- **Service Delivery**
  - evaluate parking lease structure and determine way to improve utilization and efficiency on existing lots to reduce times where spaces leased but not used
  - evaluate alternatives to solid waste and recycling collection

Economic Development

- **Comprehensive Strategy**
  - Review, revisit, and assess potential of Borough-wide economic development strategy
  - Perform market research for long range economic and redevelopment opportunities; target underutilized properties for reuse; adopt form-based code or other innovative design standards; develop E. High Street Master Plan

- **Downtown Initiatives**
  - Identify and acquire 1 or more Downtown area retail/commercial spaces that can be used for pop-up shops with purpose of increasing business ownership among entrepreneurs of color.
  - Support for Black owned businesses - ex. Building space, grant funding, mentoring programs, youth interns who can build websites, manage social media for businesses
  - Explore programs and opportunities intended to improve capital and business investment equity among communities of color.
  - Work with economic development partners and community stakeholders to actively recruit food markets to downtown neighborhoods or establish a reliable public transit route to existing markets to facilitate access for those who do not have access to transportation

Public Works

- **Downtown Maintenance**
  - Modify current snow removal plan downtown to avoid large piles of snow on the sidewalk edges / curbing and provide frequent access points from the parking lanes onto the sidewalk
- **Service Delivery**
  - Determine number and location of Borough properties with lead water service lines and seek grant funding to replace these service lines

Public Safety

- **Volunteerism**
  - Explore methods to increase and retain volunteer firefighters
- **Regionalization**
  - Reengage in process to increase regionalization of fire service
- **Transparency**
  - Continue fire safety education to citizens and emergency services
- **Personnel**
  - create leadership development plan for operational and administrative officers of volunteer fire departments
  - complete leadership and managing critical incident training for new leaders
- **Quality of Life**
  - Formulate for Council approval, a public safety, co-responder program (including costs and protocols) that diverts non-violent emergencies to appropriate social workers and health professionals.
- **Technology**
  - procure and implement a new records management system for police department

Parks and Recreation

- **Land Use / Planning**
  - Continue to collaborate with Carlisle Kiwanis Club for the rebuild of Fort Letort and the Cumberland Youth Cycling Development for the construction of the pump track at Valley Meadows Park.
- **Service Delivery**
  - Conduct a series of surveys on Engage Carlisle to evaluate the effectiveness of current recreation programs, parks and facilities, and future needs of department.

Employee Relations and Citizen Participation

- **Quality of Life**
  - Review Human Rights Campaign scorecard and identify 2-3 areas for improvement
- **Personnel**
  - Review departments for future workforce needs
  - Develop employee skillsets including but not limited to leadership, customer service, software, improving departmental efficiencies across the organization and foster a culture of belonging
- **Transparency**
  - Establish a better relationship with the Black community and other communities of color by hosting a few Council or Workshop or Town Hall meetings on the Northside of Carlisle and having quarterly meetings with residents to hear concerns
  - Increase social media users by 50%
  - Consider increasing community engagement through existing or potentially additional resources
  - Develop opportunities to engage subject matter experts that can assist Borough with various projects; consider dedicated time to hear from experts
  - Enhance agenda information available to the public through social media and other communication resources

Sustainability and Community Planning

- **Land Use / Planning**
  - Evaluate Zoning changes that support the Climate Action Plan and build diverse/mixed income/walkable communities and thriving economic development
  - Evaluate options to create parking maximums or remove mandatory minimum parking requirements that would assist in mitigation of stormwater runoff and lessen development costs
  - Look at ways to activate underutilized public spaces and parks, including the Square, to transition from underutilized public spaces to vibrant, pedestrian-centered spaces through low-cost creative placemaking. Expand alcohol ordinance to Borough wide.

- complete an energy audit of Borough buildings
- explore implementation of a long-range Municipal Operations Plan to include cost evaluation, feasibility, etc. to reduce CO2 produced by Borough activities, facilities, and equipment
- refine the review and issuance of building, zoning, land development, and subdivision permits and approvals
- develop process to evaluate and refresh Comp Plan

- **Quality of Life**
  - Complete review, setup, and implementation of rental ordinance software
  - Increase collaboration with neighboring municipalities with the goal of identifying one initiative by 12/31/23
  - Find creative solutions either through changes in zoning or strategic partnerships to increase the availability of affordable rental housing
  - Establish a Halfway House for returning citizens working with the Cumberland County Reentry Coalition; evaluate zoning regulations
- **Economic Development**
  - Identify a street or alley in the C1 district that is designated, on a recurring or possibly a permanent basis, as a traffic-free zone that allows only foot traffic and encourages community engagement; consider having brick as roadways in alleys

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.

Farmers on the Square, Farmers Market



- **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.

GLOBAL CLIMATE CRISIS RESPONSE

In the fall of 2019, the Borough of Carlisle began participating in the Pennsylvania Department of Environmental Protection's Local Climate Action Assistance Program. The ultimate goal of the Borough is to establish its own Climate Action Plan to reduce emissions and manage impacts.

Greenhouse Gas Inventory

After joining the program the Borough teamed up with Dickinson College's Center for Sustainability Education to measure greenhouse gas emissions in the Borough. The group calculated greenhouse gas emissions for the years 2016 and 2017. This inventory will serve as a baseline to help the Borough identify and prioritize emission sources for action, developing strategies for reducing emissions, and setting goals.

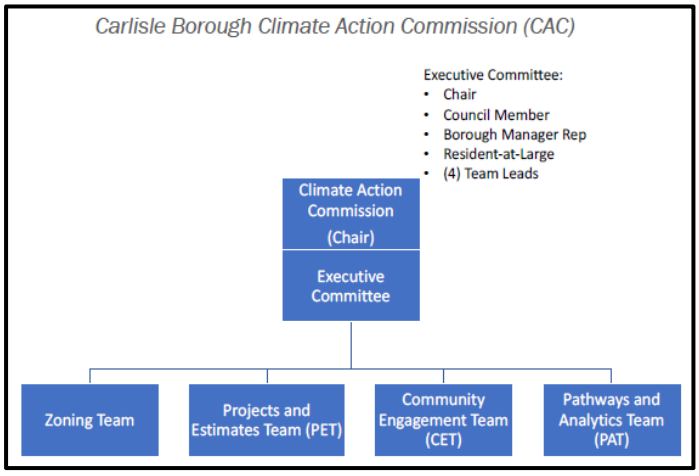
2017 Greenhouse Gas Emissions Borough of Carlisle

Sector	Emissions (MTCO2e)	Percent of Total
Non-Residential Energy	113,442	47.5%
Residential Energy	46,157	19.3%
Transportation	71,046	29.7%
Solid Waste	6,757	2.8%
Water & Wastewater	1,464	0.6%
TOTAL	**238,866**	100.0%

Non-residential energy is the number one source for greenhouse gas emissions in the Borough, with electricity being the biggest contributor. Electric utilities emitted nearly 77,000 MTCO2e of greenhouse gases to generate the electricity used by Carlisle establishments in 2017.

Climate Action Resolution and Commission

In July 2020, Borough Council unanimously approved the adoption of a Climate Action Resolution that commits the Borough to reducing greenhouse gas emissions 26% by 2025 and 80% by 2050, compared to 2005. The resolution also required the Borough to form a Climate Action Commission to create a Climate Action Plan for the Borough. The Committee was established in September 2020 and is comprised of an Executive Committee and four working groups, each headed by a Team Lead. The groups are the Community Engagement Team, Pathways & Analytics Team, Projects & Estimates Team, and Zoning Team. Resident participation in the Climate Action Commission exceeded any other standing Borough committee or board, placing over 40 residents into the planning process. The organization of the commission is as follows:



Commission in Action

Detailed below are highlights of some of the accomplishments of the Climate Action Plan through September 2021.

- **October 20, 2020 -** a series of free community forums about Climate Action Planning were started and continued to be hosted through February 2, 2021 by community groups and agencies in the Cumberland Valley.

- **December 2, 2020 –** Borough Council approved sending a letter in support of Pennsylvania joining the Regional Greenhouse Gas Initiative (RGGI).

  RGGI is an initiative of 10 New England and Mid-Atlantic States, to reduce greenhouse gas emissions from the power sector while generating economic growth. This is achieved

by setting a regional cap or limit on carbon dioxide (CO2) emissions from electric power plants in the participating states. By joining RGGI, Pennsylvania could potentially reduce climate pollution from carbon emissions by 188 million tons by 2030.

- **February 19, 2021 –** members of the Climate Action Commission took part in a panel discussion offered by the Cumberland County Bosler Memorial Library. The Commission panelists introduced themselves and summarized their thoughts and specific actions to be taken to address climate change on local, national, and international levels with particular emphasis on the Cumberland Valley region.

- **March 5, 2021 –** the Commissions executive committee voted to approve a proposed pathway for meeting their goals of reducing greenhouse gas emissions 26% by 2025 and 80% by 2050, compared to 2005 levels. The committee unanimously voted to approve the Rapid Pathway. The proposed moderate pathway would not have met their target mitigation goals. The Proposed Pathways Summary Report can be viewed on the Carlisle Borough's website.

  Additionally, The Community Engagement Team was awarded a $7,500 grant from the Civic Engagement Fund at Dickinson College. The team plans to use the funds to further its community outreach goals.

- **April 8, 2021 -** At their April Meeting, Borough Council appointed APPI Energy as the Borough's Solar Electric consultant and authorized the distribution of a Request for Proposal related to the planning and design of a potential solar energy project.

- **June 14, 2021 –** The Community Engagement Team hired an intern to assist with community outreach and survey distribution.

- **June 15, 2021 -** The Carlisle Climate Action Commission offered mini-grants to fund projects in the Carlisle community with a positive environmental impact. The Commission had particular interest in funding those areas that addressed the following:
  - Environmentally-friendly ways to cut business costs while also reducing greenhouse gas emissions (for those applying as a small business)
  - Alternative methods of energy and energy use reduction - for example: switching from incandescent to LED lightbulbs; bike rack installations
  - Local beautification - for example: light installations; planting native plants or trees; installation or maintenance of a community garden

- Projects which engage across Carlisle neighborhoods or with diverse groups.

- **September 9, 2021 –** A problem statement regarding Single Use Plastics was presented to Borough Council and subsequently provided to Dickinson College. Dickinson College will focus their research on determining what strategy would best suit the Borough on managing Single Use Plastics. This could include a plastic bag ban, fee for use of plastic bags, combination of fee and ban, participation only communication and education, incentives to modify behavior, or taking no action.

- **December 9, 2021 –** The Climate Action Plan was made available for public comment. The commission utilized the community engagement platform known as Engage Carlisle.

- **January 14, 2022 –** Carlisle Borough Council unanimously approved the Borough's first-ever Climate Action Plan.

- **May 23, 2022 –** The Community Engagement Team hosted a series of DIY Energy Efficiency Workshops.

- **June 20 – August 29 –** The Climate Action Committee announced that they would be hosting focus groups on the following items: Transportation Initiatives (June 20), Energy Efficiency in Rental Housing (July 11), Climate Action Objectives (August 8), and Electrification (August 29).



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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 2023 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 2023 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 the manager's 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**
6/20	Budget Instructions Distributed
7/15	Capital Improvement Project Forms Due
8/1	2023 Budgets and 2022 Projections Completed in Accounting System
8/1-9/16	Department Operating & Capital Budget Review Meetings
8/12	Department Descriptive Information Due to Finance
8/30	Outside Agency Packets Mailed
9/10	Schedule Outside Agency Hearings for October Council Meeting
9/16-10/4	Budget Analysis and Preparation
10/4	Salary & Benefit Calculations Finalized
10/4	Revenue Estimates Finalized
10/4	Fund Balance Estimates Finalized
10/4	Tax Rate/Fee Increases Decisions Finalized
10/4-10/22	Final Analysis & Review
10/5	Outside Agency Hearings
10/18	Meeting with IMA Townships
10/20-10/22	Senior Staff Budget Review
10/29	Borough Manager's Budget Message Finalized
11/1	Budget Public Hearing Advertised for November Meetings
11/7	Budget Books to Borough Council
11/15-11/16	Council Budget Hearings
11/15-12/08	Public Review of Budget
11/28	Budget Public Hearing Advertised for December Meeting
12/08	Budget Hearing; Budget Legislation Adopted



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FINANCIAL SUMMARIES



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Fund Descriptions & Structure

Carlisle All-America City 2021

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 six primary budgetary funds: general, 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 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 Annual Comprehensive Financial Report (Annual Report).

Proprietary funds use the modified accrual basis of accounting for budgeting purposes. This is different from the basis of accounting used for the Annual Report, 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 Annual Report, 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	Annual Report 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
K-9 Fund	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, established in 2019, 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 solid waste collection and recycling 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, parking fund, capital projects fund, and highway aid fund.



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Consolidated Budget Summary

OVERVIEW

The consolidated budget summary 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 following this format:

- a description of the fund
- key points and highlights for the 2023 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 2023.

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 in the table to the right.

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

The Borough uses two methods (Audited Annual Report Fund Balance and Budgetary Fund Balance) to calculate and measure fund balance. Both methods serve as a tool to understanding available financial resources. *Note:*

Capital Projects Fund and Highway Aid Fund are excluded due to all fund balance available being restricted.

Method 1: Audited Annual Report Fund Balance

The Borough calculates estimated Audited Annual Report Fund Balance using beginning balances that agree with our Annual Report. 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 2023 budget, the Borough uses December 31, 2021 as a starting point. Staff then adds projections for 2022 to develop estimated December 31, 2022 fund balances. Those balances are then used to estimate fund balances at December 31, 2023. It should be noted that all expenditures and revenue sources that pertain to fund balance other than unrestricted are excluded (e.g. any shared administrative receipt or uses are excluded and any receipt or uses 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.

Annual Report Fund Balance Projections

Description	01 General	06 Water	07 Stormwater	08 Sewer	09 Solid Waste	32 Parking
12/31/21 Unassigned Fund Balance	$ 10,784,436	$ 7,029,317	$1,849,504	$ 14,908,848	$ 206,454	$ 1,329,341
Projected 2022 Revenues	12,161,284	4,998,380	1,765,200	7,197,161	1,604,350	645,112
Projected 2022 Expenses	(11,859,739)	(4,493,587)	(1,477,416)	(7,165,661)	(1,709,376)	(955,293)
Projected 2022 Net Activity	301,545	504,793	287,784	31,500	(105,026)	(310,181)
Projected 12/31/22 Fund Balance	$ 11,085,981	$ 7,534,110	$2,137,288	$ 14,940,348	$ 101,428	$ 1,019,160
Budget 2023 Revenues	12,921,728	4,806,184	2,235,045	7,426,307	1,942,970	1,009,712
Budget 2023 Expenses	(14,512,023)	(5,803,686)	(2,192,269)	(8,761,730)	(1,942,970)	(1,387,497)
Budget 2023 Net Activity	(1,590,295)	(997,502)	42,776	(1,335,423)	-	(377,785)
Projected 12/31/23 Fund Balance	**$ 9,495,686**	**$ 6,536,608**	**$2,180,064**	**$ 13,604,925**	**$ 101,428**	**$ 641,375**
% Increase or Decrease Vs '22 Projections	-14.35%	-13.24%	2.00%	-8.94%	0.00%	-37.07%
Projected 12/31/23 unassigned fund balance as % of annual operating expenses (based on '23 Budget)	75.56%	145.89%	141.78%	225.65%	5.22%	87.20%

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 2023 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 Audited Annual Report Fund Balance method above, however the starting balances are 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
12/31/21 Available Reserves	$ 7,595,467	$ 5,002,080	$ 1,460,604	$ 11,209,871	$ 209,421	$ 1,219,126
Projected 2022 Revenues	12,161,284	4,998,380	1,765,200	7,197,161	1,604,350	645,112
Projected 2022 Expenses	(11,859,739)	(4,493,587)	(1,477,416)	(7,165,661)	(1,709,376)	(955,293)
Projected 2022 Net Activity	301,545	504,793	287,784	31,500	(105,026)	(310,181)
Projected 12/31/22 Fund Balance	$ 7,897,012	$ 5,506,873	$ 1,748,388	$ 11,241,371	$ 104,395	$ 908,945
Budget 2023 Revenues	12,921,728	4,806,184	2,235,045	7,426,307	1,942,970	1,009,712
Budget 2023 Expenses	(14,512,023)	(5,803,686)	(2,192,269)	(8,761,730)	(1,942,970)	(1,387,497)
Budget 2023 Net Activity	(1,590,295)	(997,502)	42,776	(1,335,423)	-	(377,785)
Projected 12/31/23 Fund Balance	**$ 6,306,717**	**$ 4,509,371**	**$ 1,791,164**	**$ 9,905,948**	**$ 104,395**	**$ 531,160**
% Increase or Decrease Vs '22 Projections	-20.14%	-18.11%	2.45%	-11.88%	0.00%	-41.56%
Projected 12/31/23 reserves as % of annual operating expenses (based on '23 Budget)	46.65%	100.16%	89.44%	145.80%	5.37%	52.87%

Fund Balance Change Analysis

The following analysis uses the Annual Report Fund Balance Projections. In 2023, the General, Water, and Parking Funds each anticipate a change greater than 10% in fund balance. An analysis of those changes follow:

General Fund: The General Fund anticipates a decrease in fund balance of 14.35%. Fund balance is projected to be $9,495,686 and Councils goal for the end of 2023 is $3,141,833. This decrease is attributable to a use of cash reserves to pay for one-time capital expenses totaling $739,272 and operating expenses totaling $851,023. It is not a typical practice for

the Borough to rely on fund balance reserves to balance the operating budget. However, due to the available fund balance reserves in excess of councils established goals and to help reduce the financial burden on citizens due to recent economic downturns related to COVID-19 and the impact of rising inflation, the current budget reflects a use of available reserves to delay the need to raise taxes.

In recent years, budgets were built with an anticipated budget deficit but responsible budget management have enabled the Borough to reduce costs throughout the year and end the year better than expected. An example of this, the Borough's 2021 budget reflected an anticipated use of fund balance reserves totaling $921,508. Due to unexpected increases in Earned Income Tax Revenues, delays in projects, and early recognition of grant revenues for future year projects the Borough ended the year with a $1,290,305 surplus. Several of the factors that took place during 2021 were one-time revenues and as part of policy are not budgeted to cover operating costs.

The Borough will continue to monitor actual fund activity and utilize past performance, future requirements, and the economic climate to determine when an appropriate tax increase will be necessary. Without a change, the current anticipated depletion of fund balance reserves is 2028 and the first year to not meet council's reserve goal is 2026. A tax rate increase of .57 mills are required to offset the current year operating deficit and allow for fund balance reserves above councils goal through 2027.

Water Fund: The Water Fund has significant capital needs in the coming years that the Borough will be utilizing fund balance reserves to pay for. The Audited Annual Report Fund Balance Projections show that we will be at 145.89% fund balance 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 water infrastructure going forward. Councils established goal for fund balance reserves as a percent of operating expenses is 25% or $1,120,134 and it is currently projected to be $6,536,608.

Parking Fund: The Parking Fund is currently undergoing some major capital improvements, including improvements to the parking lots, implementation of an Electric Vehicle Charging Program, and a potential redesign of its leasing program. As a result, fund balance is currently anticipated to cover these capital costs. The Audited Annual Report Fund Balance Projections show that we will be at 87.20% fund balance 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 parking program going forward. Councils established goal for fund balance reserves as a percent of operating expenses is 50% or $367,741 and it is currently projected to be $641,375.

Table 5.

Consolidated Budget Summary

Fund	Name	Sources	Uses	Difference
01	General Fund	16,674,075	16,674,075	-
06	Water Fund	10,499,936	10,499,936	-
07	Stormwater Fund	3,035,545	2,992,769	42,776
08	Sewer Fund	12,642,311	12,642,311	-
09	Solid Waste Fund	1,942,970	1,942,970	-
18	Capital Projects Fund	9,299,823	9,299,823	-
32	Parking Fund	1,487,497	1,487,497	-
35	Highway Aid Fund	700,000	700,000	-
	Total	56,282,157	56,239,381	

Table 6.

Revenue & Expenditures by Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue							
General Fund	18,808,047	12,923,210	13,136,008	12,637,016	13,911,261	13,937,977	16,674,075
Capital Projects	4,179,823	1,677,599	1,668,161	1,838,755	8,673,525	7,462,829	9,299,823
Highway Aid	536,274	582,484	603,912	561,832	512,592	680,000	700,000
Water	5,215,721	4,680,057	4,612,893	4,460,356	4,496,913	9,208,074	10,499,936
Stormwater	-	-	1,290,476	1,843,673	1,758,042	2,825,876	3,035,545
Sewer	7,081,957	7,233,899	9,018,261	6,694,004	6,479,573	9,533,444	12,642,311
Solid Waste	858,147	886,222	996,879	1,479,761	1,534,015	1,437,175	1,942,970
Parking	693,304	759,142	736,072	414,807	669,391	900,389	1,487,497
Total	37,373,273	28,742,613	32,062,662	29,930,204	38,035,312	45,985,764	56,282,157
Expenditures							
General	18,889,784	11,548,448	12,268,141	12,137,476	12,620,959	13,937,977	16,674,075
Capital Projects	3,886,679	2,818,348	1,678,365	2,019,560	5,369,542	7,462,829	9,299,823
Highway Aid	469,996	461,801	554,463	665,720	604,411	680,000	700,000
Water	4,234,284	4,271,635	3,880,711	3,542,572	3,848,382	9,153,471	10,499,936
Stormwater	-	-	581,218	1,056,308	1,142,755	2,478,991	2,992,769
Sewer	5,911,647	6,043,428	5,785,396	5,624,046	5,977,446	9,171,630	12,642,311
Solid Waste	715,342	772,773	826,623	1,656,257	1,675,341	1,437,175	1,942,970
Parking	578,393	491,731	527,306	539,511	517,291	888,432	1,487,497
Total	34,686,125	26,408,164	26,102,223	27,241,450	31,756,127	45,210,505	56,239,381

Table 7.

Revenue & Expenditures by Category

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue							
Real Property Taxes	5,006,111	5,031,877	5,095,199	5,135,095	5,158,546	5,208,719	5,250,400
Other Local Taxes	3,182,191	3,186,455	3,401,855	3,324,705	3,700,380	3,323,852	3,559,674
Licenses & Permits	852,110	665,540	599,615	450,015	541,998	452,452	570,232
Fines & Forfeits	256,495	196,730	238,075	165,940	224,089	201,395	282,765
Interest and Rents	369,139	713,811	854,491	453,917	281,766	321,905	402,315
Intergovernmental	3,670,057	1,881,859	4,103,380	2,876,979	3,558,078	7,345,299	8,331,577
Charges for Services	11,461,505	12,172,755	12,631,433	13,119,909	13,724,246	14,088,026	14,830,530
Other Revenue	2,887,033	1,508,630	1,554,516	1,468,478	1,694,677	1,469,865	1,597,464
Transfers In	4,963,991	2,236,818	2,650,021	2,727,275	2,887,342	2,833,472	4,738,399
Bond Proceeds	4,724,641	1,148,138	934,077	207,891	6,264,190	8,994,804	-
Fund Balance	-	-	-	-	-	1,745,975	16,718,801
Total	37,373,273	28,742,613	32,062,662	29,930,204	38,035,312	45,985,764	56,282,157
Expenditures							
Salaries, Wages, & Benefits	11,080,724	11,162,654	11,477,686	11,494,007	11,459,742	12,861,917	13,831,568
Supplies, Services, & Utilities	5,622,135	5,801,291	6,051,827	6,643,199	7,054,292	8,006,808	9,227,308
Debt Service	5,961,240	1,535,886	1,457,207	1,598,662	4,815,604	4,192,007	4,203,600
Capital Expenditures	4,449,962	3,050,523	2,041,484	2,505,356	3,038,319	17,452,276	24,383,829
Transfers Out	4,898,256	2,182,254	2,578,303	2,541,998	2,698,717	2,697,497	4,593,076
Depreciation	2,673,808	2,675,556	2,495,716	2,458,228	2,689,453	-	-
Total	34,686,125	26,408,164	26,102,223	27,241,450	31,756,127	45,210,505	56,239,381

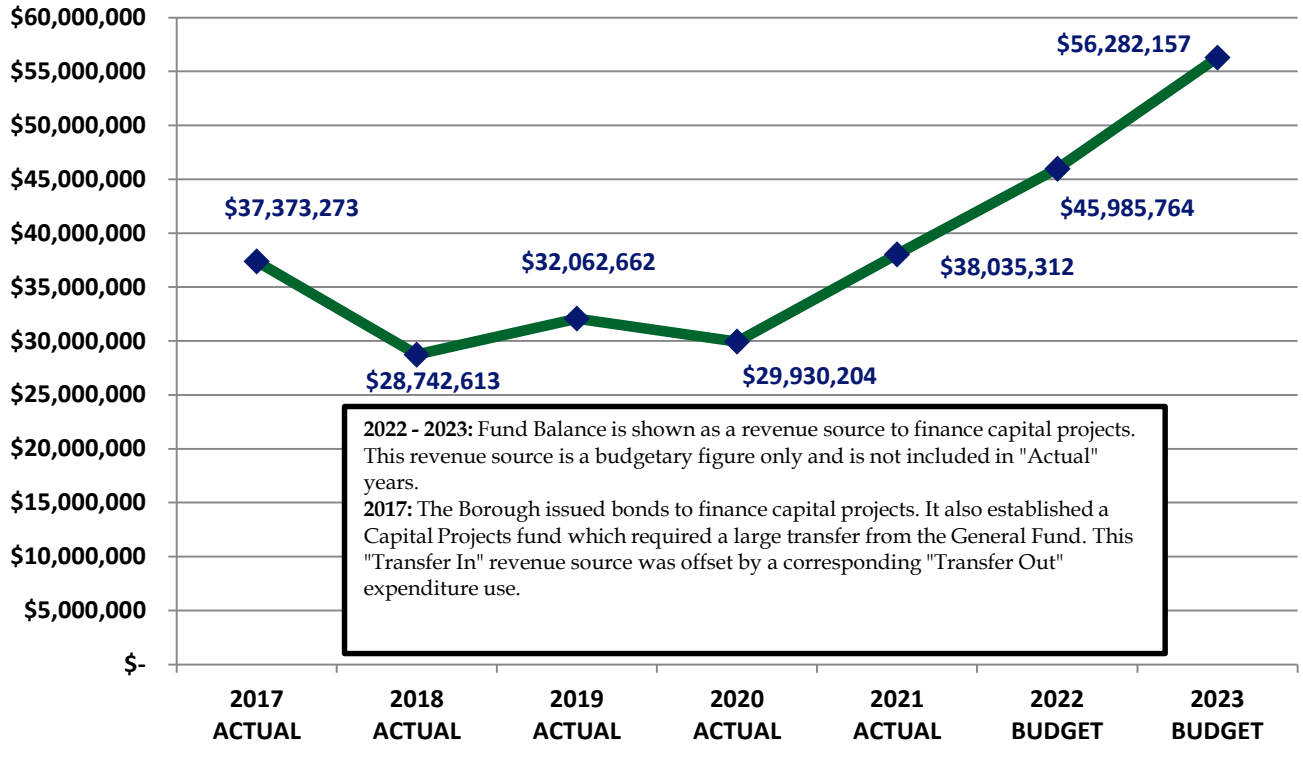
Table 8.

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	5,250,400	-	-	-	-	-	-	-	5,250,400
Other Local Taxes (Act 511)	3,559,674	-	-	-	-	-	-	-	3,559,674
Licenses & Permits	570,232	-	-	-	-	-	-	-	570,232
Fines & Forfeits	162,952	-	-	-	-	-	-	119,813	282,765
Interest & Rents	130,310	16,450	6,743	194,705	2,487	42,528	270	8,822	402,315
Intergovernmental	2,143,514	4,548,542	538,816	21,750	-	764,705	45,000	269,250	8,331,577
Charges for Services	284,934	-	-	4,137,056	1,754,220	6,150,179	1,897,700	606,441	14,830,530
Other Revenue	674,389	13,608	-	421,848	13,338	468,895	-	5,386	1,597,464
Transfers In	2,307,375	1,935,199	-	30,825	465,000	-	-	-	4,738,399
Bond Funds	-	-	-	-	-	-	-	-	-
Fund Balance	1,590,295	2,786,024	154,441	5,693,752	800,500	5,216,004	-	477,785	16,718,801
Total	16,674,075	9,299,823	700,000	10,499,936	3,035,545	12,642,311	1,942,970	1,487,497	56,282,157

Graph 1.

Total Revenue by Year



2022 - 2023: Fund Balance is shown as a revenue source to finance capital projects. This revenue source is a budgetary figure only and is not included in "Actual" years.

2017: The Borough issued bonds to finance capital projects. It also established a Capital Projects fund which required a large transfer from the General Fund. This "Transfer In" revenue source was offset by a corresponding "Transfer Out" expenditure use.

Chart 2.

Total Revenue by Fund

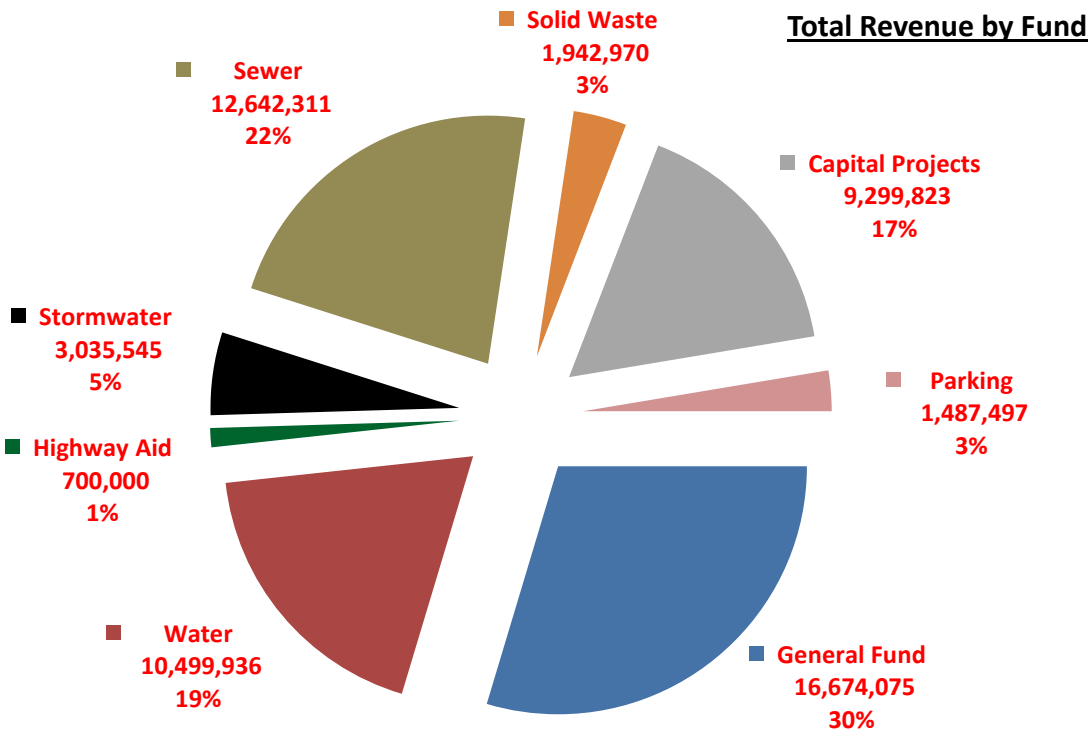


Chart 3.

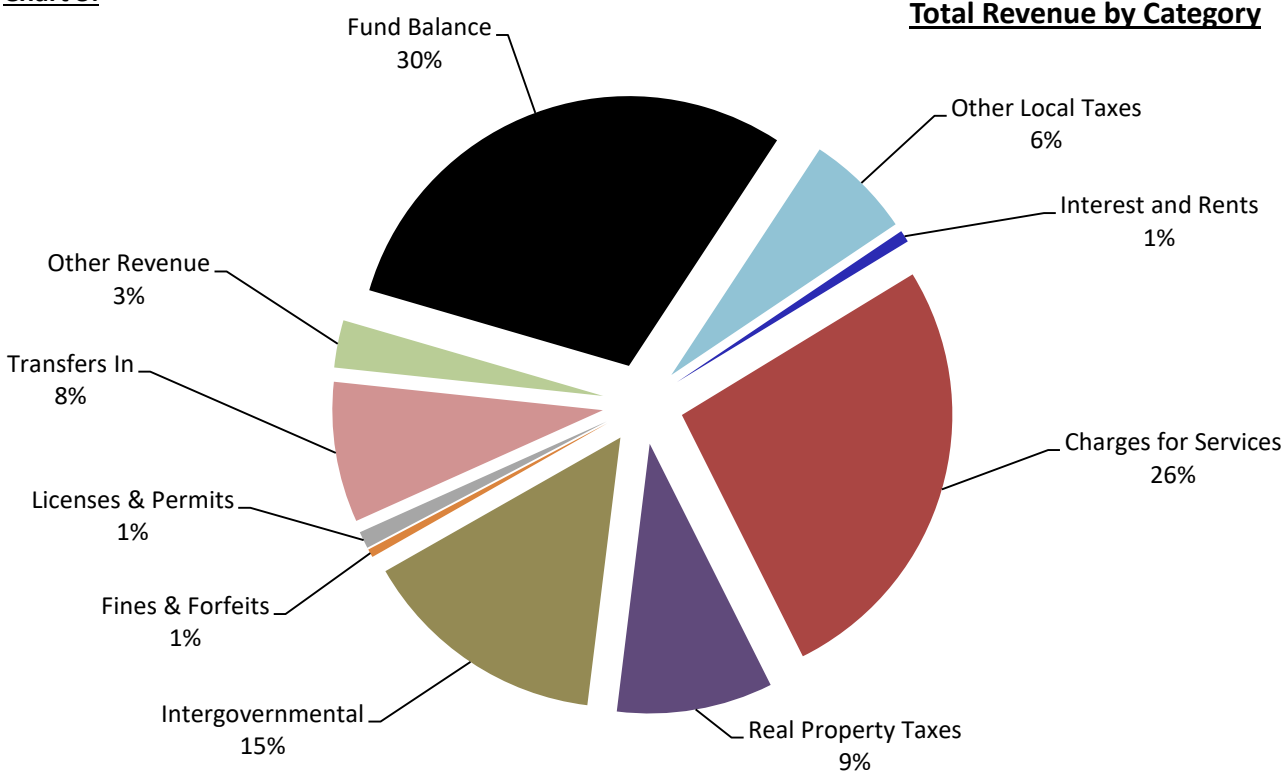


Table 9.

Expenditures by Department

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Administration	1,366,434	1,458,932	1,485,387	1,552,234	1,356,606	1,862,591	2,869,250
Finance	15,514,504	8,360,682	8,502,127	8,537,355	12,186,597	9,371,112	12,188,752
Fire	2,101,520	991,414	949,583	1,105,632	1,051,530	1,118,216	2,296,509
Police	4,186,049	4,203,044	4,266,275	4,370,496	4,471,833	5,252,826	6,200,179
Public Works	8,229,285	8,175,250	8,464,439	9,221,460	9,205,443	19,768,832	26,237,472
Community Planning & Economic Sustainability	1,394,090	2,138,133	1,145,742	1,572,558	2,488,543	5,922,455	4,534,175
Parks and Recreation	1,894,243	1,080,709	1,288,670	881,715	995,575	1,914,473	1,913,044
Total	34,686,125	26,408,164	26,102,223	27,241,450	31,756,127	45,210,505	56,239,381

Chart 4.

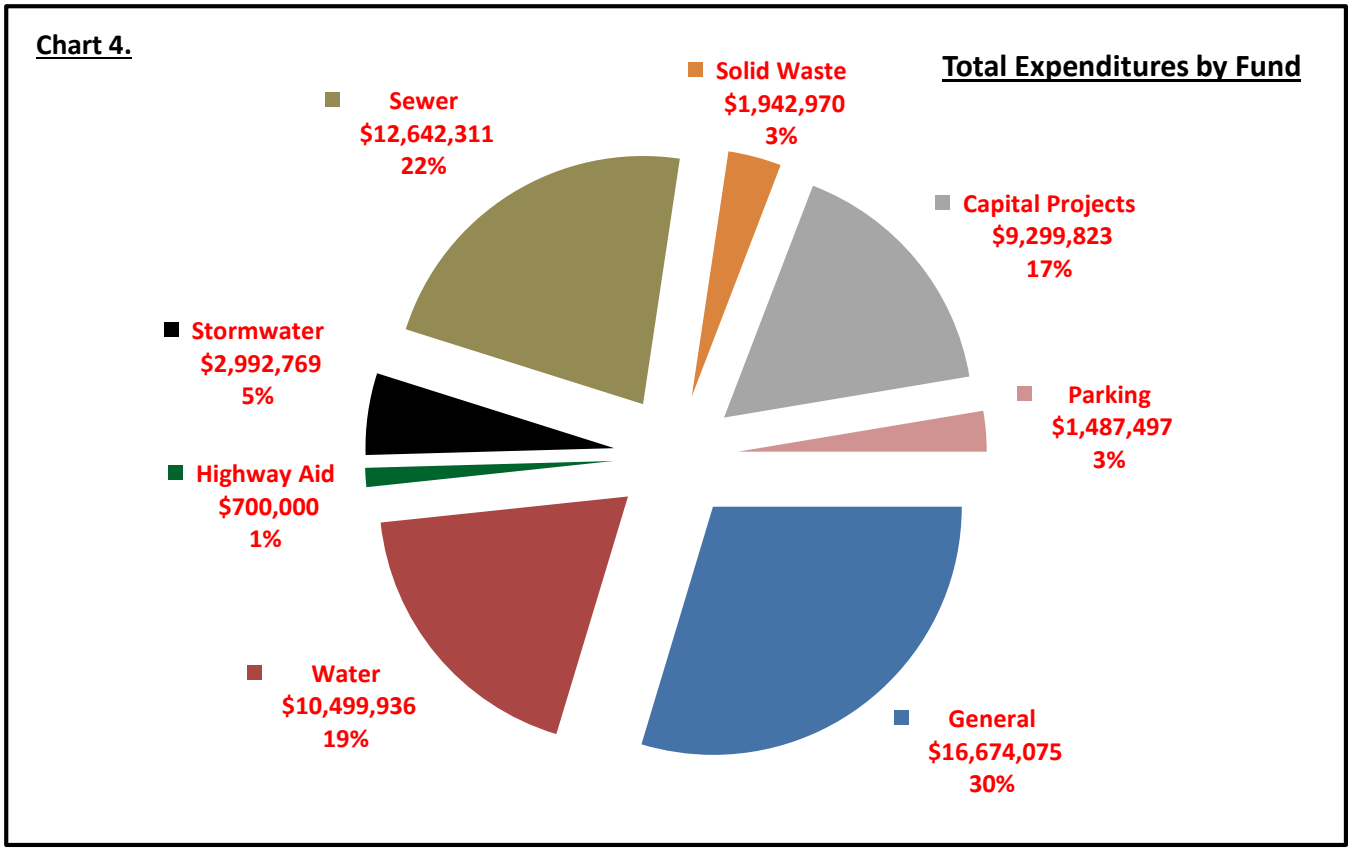

Total Expenditures by Fund
Solid Waste
$1,942,970
3%
Sewer
$12,642,311
22%
Capital Projects
$9,299,823
17%
Stormwater
$2,992,769
5%
Parking
$1,487,497
3%
Highway Aid
$700,000
1%
Water
$10,499,936
19%
General
$16,674,075
30%

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	$ 487,417	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 487,417
401 Manager's Office	502,119	2,800	-	-	-	-	-	-	504,919
404 Legal Services	125,000	-	-	-	-	-	-	-	125,000
406 Personnel	276,683	-	-	-	-	-	-	-	276,683
407 Information Technology	340,908	719,500	-	-	-	-	-	-	1,060,408
467 Outside Agencies	7,050	-	-	-	-	-	-	85,950	93,000
486 Property & Casualty Insurance	131,298	-	-	49,985	-	137,689	-	2,851	321,823
Total	1,870,475	722,300	-	49,985	-	137,689	-	88,801	2,869,250
2. Department of Finance									
402 Finance Operations	511,608	-	-	-	-	-	-	-	511,608
402 Water Billing & Collection	-	-	-	238,645	-	-	-	-	238,645
402 Stormwater Billing & Collection	-	-	-	-	55,149	-	-	-	55,149
402 Sewer Billing & Collection	-	-	-	-	-	239,749	-	-	239,749
403 Tax Collection	147,586	-	-	-	-	-	-	-	147,586
445 Parking Operations	-	-	-	-	-	-	-	921,230	921,230
446 Parking Garage	-	-	-	-	-	-	-	231,362	231,362
472 Debt Service	678,271	455,509	-	1,236,965	74,333	1,603,652	-	154,870	4,203,600
481 Water Authority	-	-	-	8,125	-	-	-	-	8,125
481 Sewer Authority	-	-	-	-	-	15,200	-	-	15,200
488 Unallocated Employee Benefits	889,269	-	-	50,182	15,871	61,782	-	6,318	1,023,422
492 Transfers Out	2,400,199	-	-	679,330	718,476	710,155	-	84,916	4,593,076
Total	4,626,933	455,509	-	2,213,247	863,829	2,630,538	-	1,398,696	12,188,752
3. Fire Department									
411 Fire Department	1,164,509	1,132,000	-	-	-	-	-	-	2,296,509
Total	1,164,509	1,132,000	-	-	-	-	-	-	2,296,509
4. Police Department									
41A Police Administration	831,599	576,000	-	-	-	-	-	-	1,407,599
41I Police Investigation	415,189	-	-	-	-	-	-	-	415,189
41P Police Patrol	3,618,091	759,300	-	-	-	-	-	-	4,377,391
Total	4,864,879	1,335,300	-	-		-	-	-	6,200,179
5. Department of Public Works									
408 Public Works Administration	493,701	18,500	-	-	-	-	-	-	512,201
409 Borough Hall Maintenance	127,944	162,500	-	-	-	-	-	-	290,444
425 Sewer Collection System	-	-	-	-	-	5,297,022	-	-	5,297,022
427 Solid Waste Collection & Disposal	97,265	-	-	-	-	-	1,942,970	-	2,040,235
42L Sewer Lab	-	-	-	-	-	676,045	-	-	676,045
42M Lift Stations	-	-	-	-	-	484,004	-	-	484,004
42P Wastewater Treatment Plant	-	-	-	-	-	2,205,108	-	-	2,205,108
42S Bio-Solids Removal	-	-	-	-	-	1,211,905	-	-	1,211,905
430 Public Works Field Operations	676,998	83,550	700,000	-	-	-	-	-	1,460,548
431 Street Cleaning	-	-	-	-	148,745	-	-	-	148,745
433 Traffic Control	373,407	845,000	-	-	-	-	-	-	1,218,407
434 Street Lighting	287,909	188,000	-	-	-	-	-	-	475,909
447 Stormwater Operations	-	-	-	-	1,980,195	-	-	-	1,980,195
449 Water Lines Maintenance	-	-	-	4,345,708	-	-	-	-	4,345,708
44L Water Lab	-	-	-	227,001	-	-	-	-	227,001
44P Water Treatment Plant	-	-	-	3,602,345	-	-	-	-	3,602,345
450 Water Meter Maintenance	-	-	-	61,650	-	-	-	-	61,650
Total	2,057,224	1,297,550	700,000	8,236,704	2,128,940	9,874,084	1,942,970	-	26,237,472
6. Department of SCEP									
413 Code Enforcement	796,475	3,737,700	-	-	-	-	-	-	4,534,175
Total	796,475	3,737,700	-	-	-	-	-	-	4,534,175
7. Department of Parks & Recreation									
451 Parks & Recreation Admin.	118,697	8,400	-	-	-	-	-	-	127,097
452 Recreation Services	262,900	-	-	-	-	-	-	-	262,900
453 Swimming Pool	190,933	27,000	-	-	-	-	-	-	217,933
454 Parks Maintenance	589,094	573,354	-	-	-	-	-	-	1,162,448
455 Shade Trees	17,000	-	-	-	-	-	-	-	17,000
458 Community Center	114,956	10,710	-	-	-	-	-	-	125,666
Total	1,293,580	619,464	-	-	-	-	-	-	1,913,044
Total Expenditures	$16,674,075	$9,299,823	$ 700,000	$10,499,936	$ 2,992,769	$12,642,311	$ 1,942,970	$1,487,497	$56,239,381

Chart 5.

Total Expenditures by Department

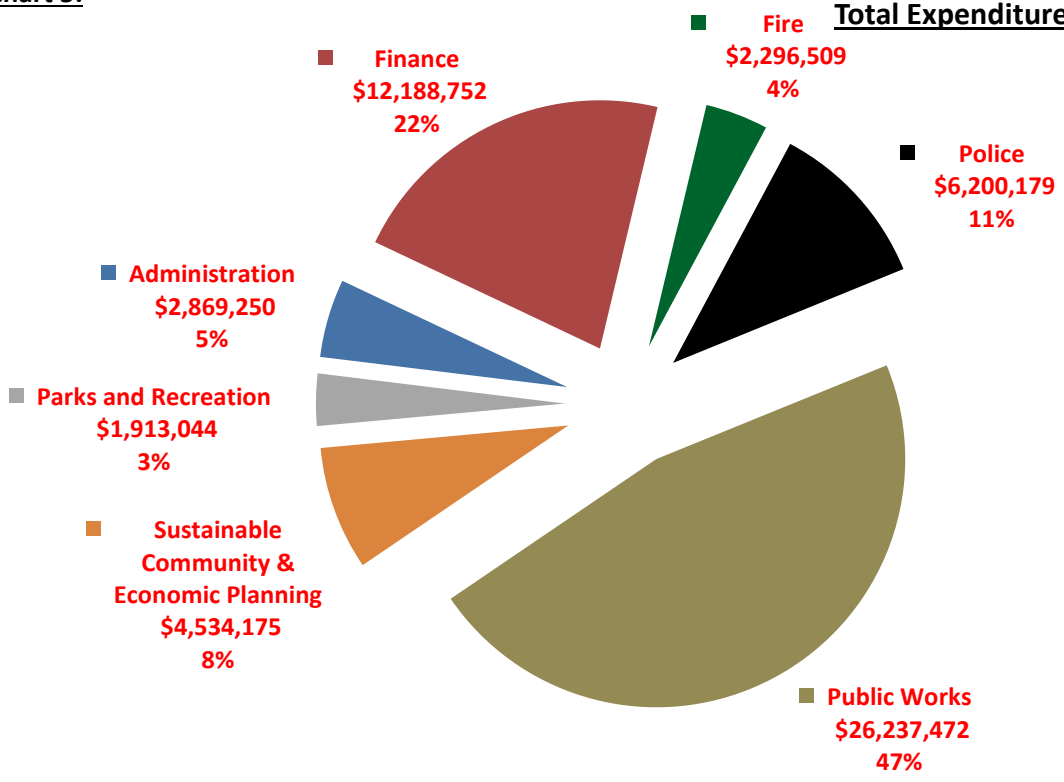
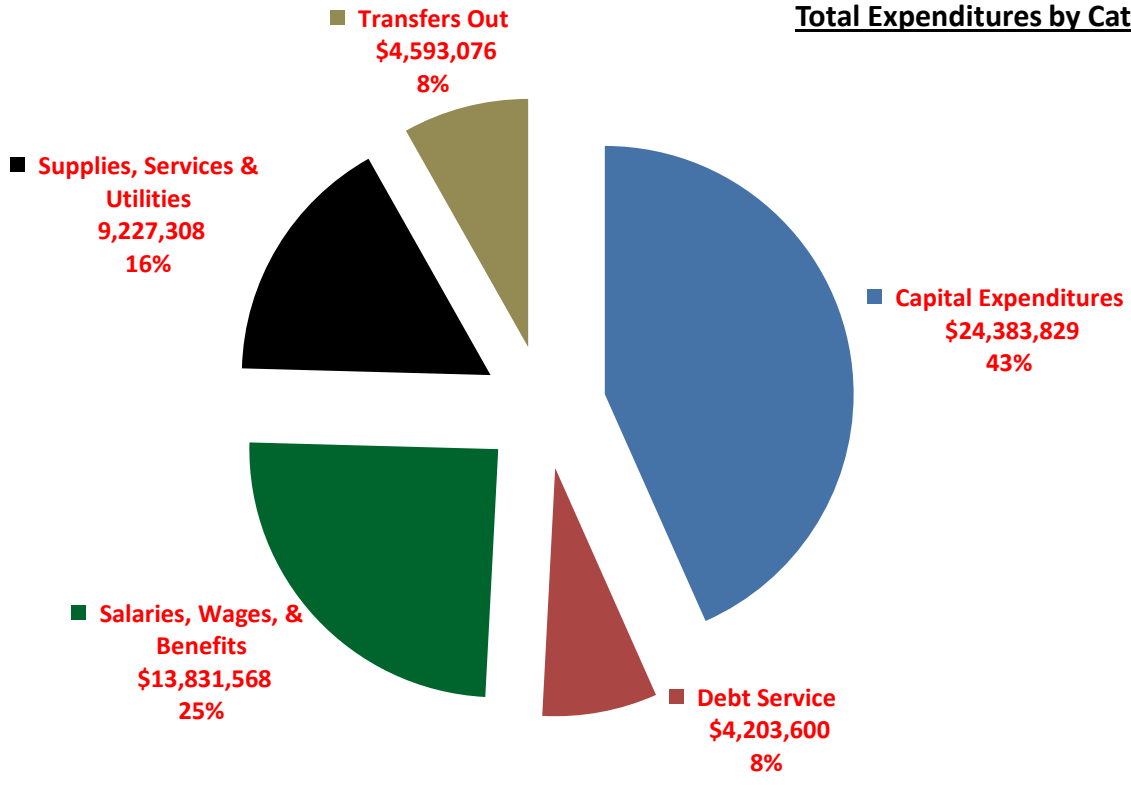


Chart 6.

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, Community Planning & Economic Sustainability, and Parks & Recreation. This is a budgeted fund, and any unrestricted fund balances are considered resources available for use.

FUND HIGHLIGHTS

- **Revenues:** The 2023 general fund budget anticipates that revenues will increase by approximately $1,758,114 or 15.96% (net of transfers and fund balance) which can be primarily attributed to an increase in "Intergovernmental Revenue" related to the use of grant funding made available by the American Rescue Plan.
- **Tax Rate:** The tax rate will not change in the 2023 Budget. The last change to the tax rate occurred in 2017 when the fire tax rate increased. The current millage rate totals 3.495.
- **Expenditures:** The 2023 general fund budget anticipates that expenditures will increase by approximately $2,736,098 or 19.63% which is primarily attributed to transfers to the Capital Projects Fund and Stormwater fund for capital related projects, and rising costs of health care (a 7.8% premium increase in 2023).
- **Budget Deficit:** The Borough has had a budget deficit expected over the last several years given the last tax rate increase was in 2017 and operating /recurring revenues are no longer sufficient to cover the operating costs of the General Fund and the transfers needed to fund the Capital Projects Fund. Successful budget management during the year as well as the receipt of one-time revenues has resulted in a net surplus rather than the expected deficit. The reserves of the General Fund continue to exceed council's goal but are regularly monitored for an indication of trend shifts.
- **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 2023 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. In 2023, the General Fund will begin taking over the services around the Compost facility and as a result will see an increase in outstanding debt as the debt is moved to the General fund to follow the related assets.

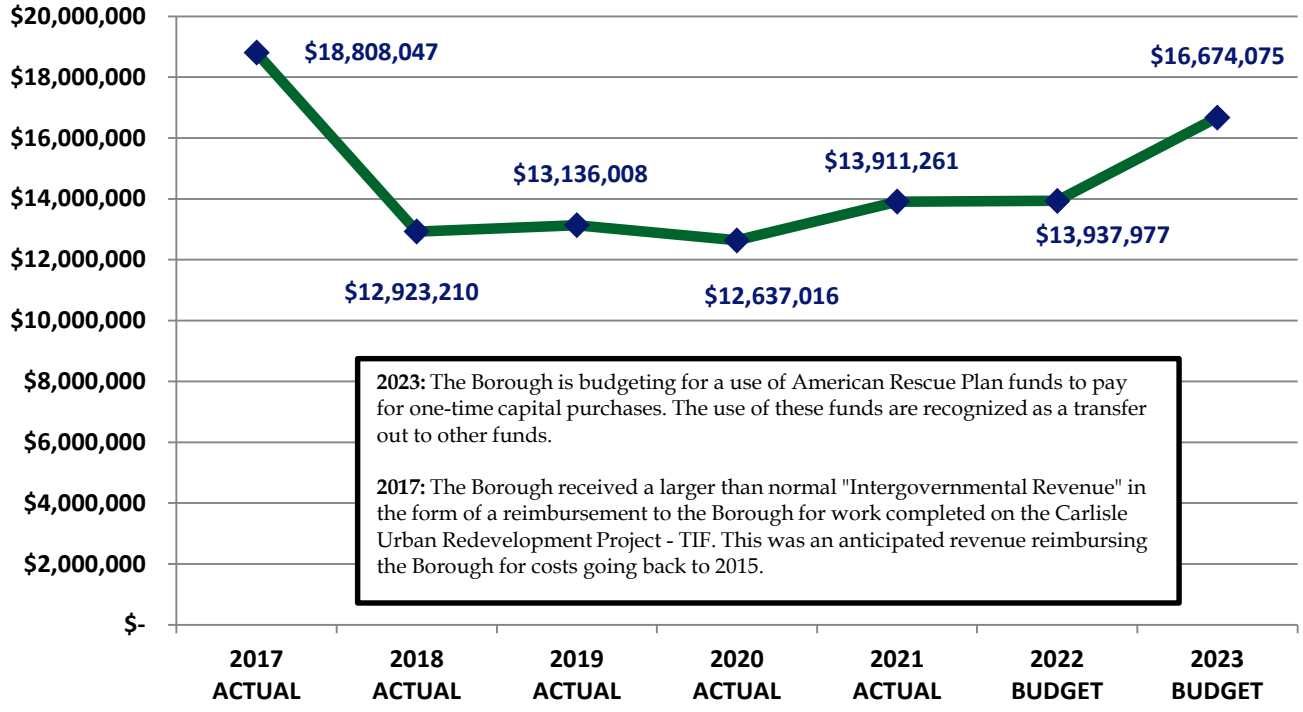
Table 11.

General Fund Revenue & Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue							
Real Property Taxes	$ 5,006,111	$ 5,031,877	$ 5,095,199	$ 5,135,095	$ 5,158,546	$ 5,208,719	$ 5,250,400
Other Local Taxes	3,182,191	3,186,455	3,401,855	3,324,705	3,700,380	3,323,852	3,559,674
Licenses & Permits	852,110	664,740	597,215	447,615	535,598	450,052	570,232
Fines and Forfeits	146,879	105,730	116,786	84,200	74,158	106,808	162,952
Interest and Rents	100,362	182,252	248,019	138,954	91,842	83,975	130,310
Intergovernmental	1,922,023	779,904	858,440	1,010,299	1,201,770	907,626	2,143,514
Charges for Services	260,166	294,381	291,644	75,932	217,921	279,636	284,934
Other Revenue	766,488	692,551	569,294	485,061	733,104	657,623	674,389
Transfers In	1,930,610	1,985,320	1,957,556	1,935,155	2,197,942	1,998,178	2,307,375
Bond Proceeds	4,641,107	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	921,508	1,590,295
Total	$18,808,047	$12,923,210	$13,136,008	$12,637,016	$13,911,261	$13,937,977	$16,674,075
Expenditures							
Salaries, Wages, & Benefits	$ 7,764,175	$ 7,756,348	$ 7,969,003	$ 7,800,742	$ 7,715,092	$ 8,494,976	$ 9,355,603
Supplies, Services, & Utilities	2,871,565	3,010,278	3,098,896	2,964,907	3,191,253	3,978,908	4,240,002
Debt Service	5,220,061	534,418	505,049	668,704	974,806	668,299	678,271
Capital Expenditures	-	(81)	21,046	11,752	69,283	-	-
Transfers Out	3,033,983	247,485	674,147	691,371	670,525	795,794	2,400,199
Total	$18,889,784	$11,548,448	$12,268,141	$12,137,476	$12,620,959	$13,937,977	$16,674,075

Graph 2.

General Fund Revenue by Year

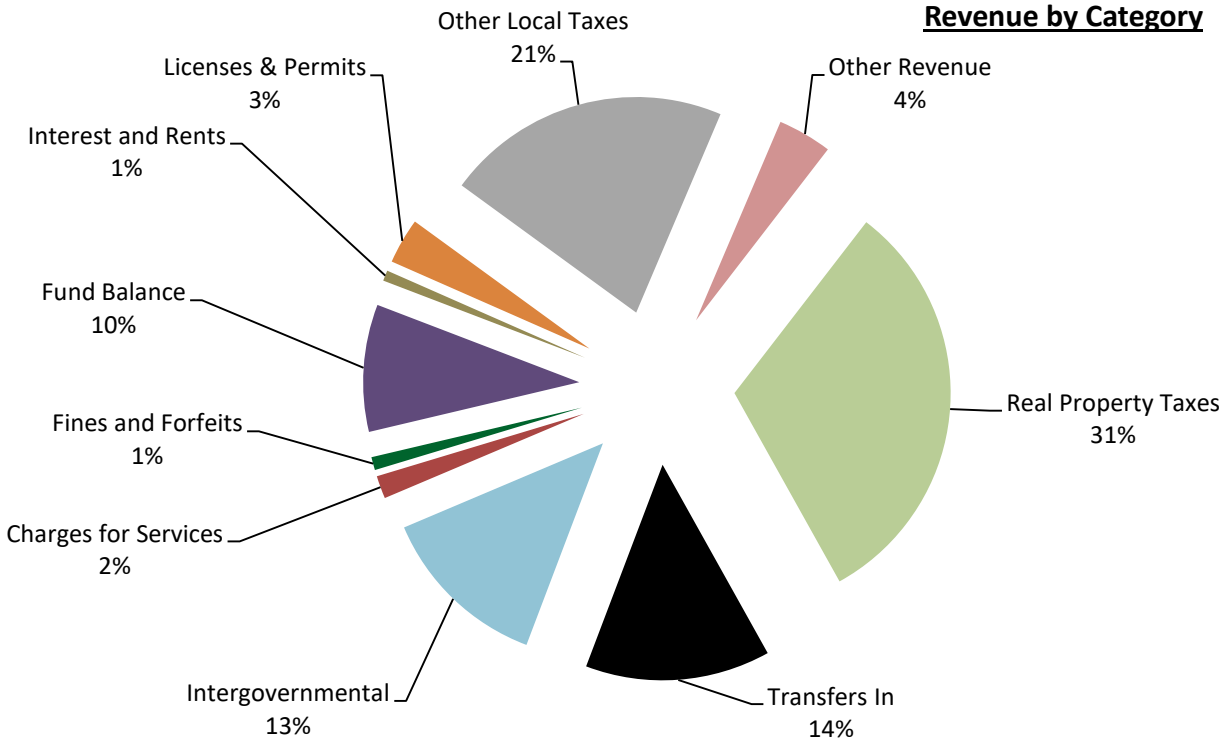


2023: The Borough is budgeting for a use of American Rescue Plan funds to pay for one-time capital purchases. The use of these funds are recognized as a transfer out to other funds.

2017: The Borough received a larger than normal "Intergovernmental Revenue" in the form of a reimbursement to the Borough for work completed on the Carlisle Urban Redevelopment Project - TIF. This was an anticipated revenue reimbursing the Borough for costs going back to 2015.

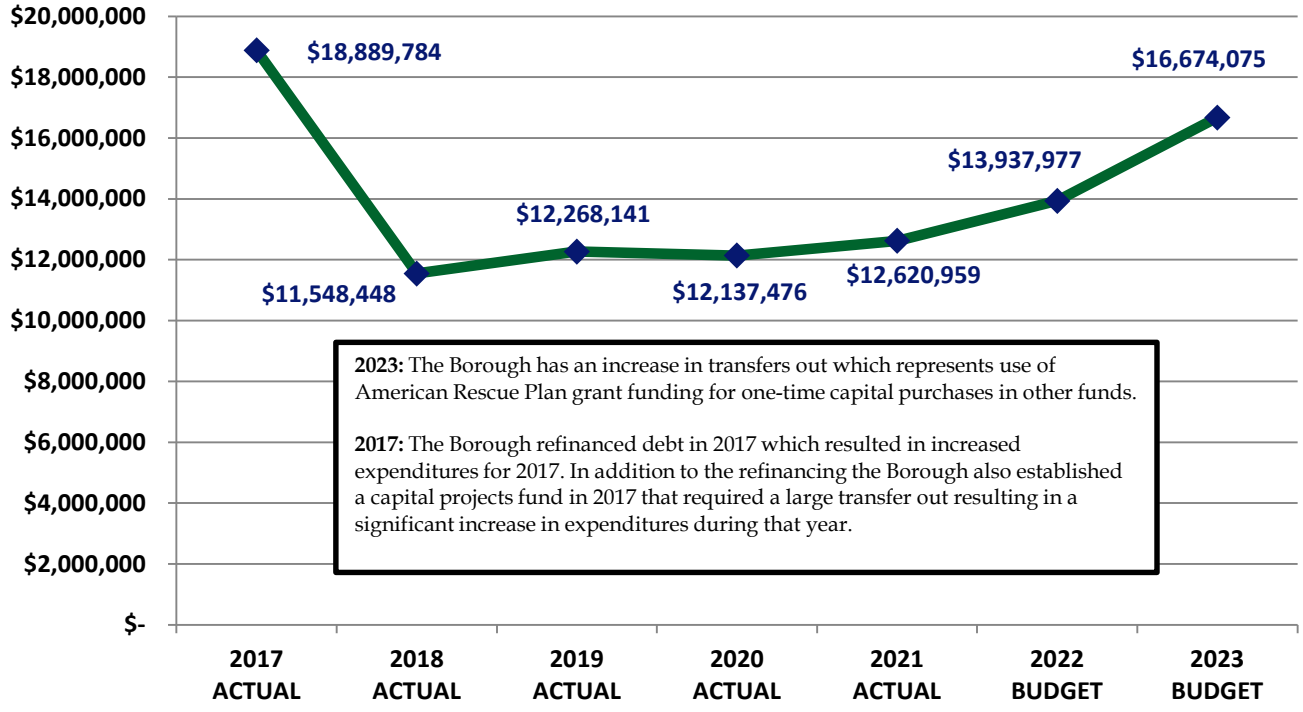
Chart 7.

General Fund Revenue by Category



Graph 3.

General Fund Expenditures by Year

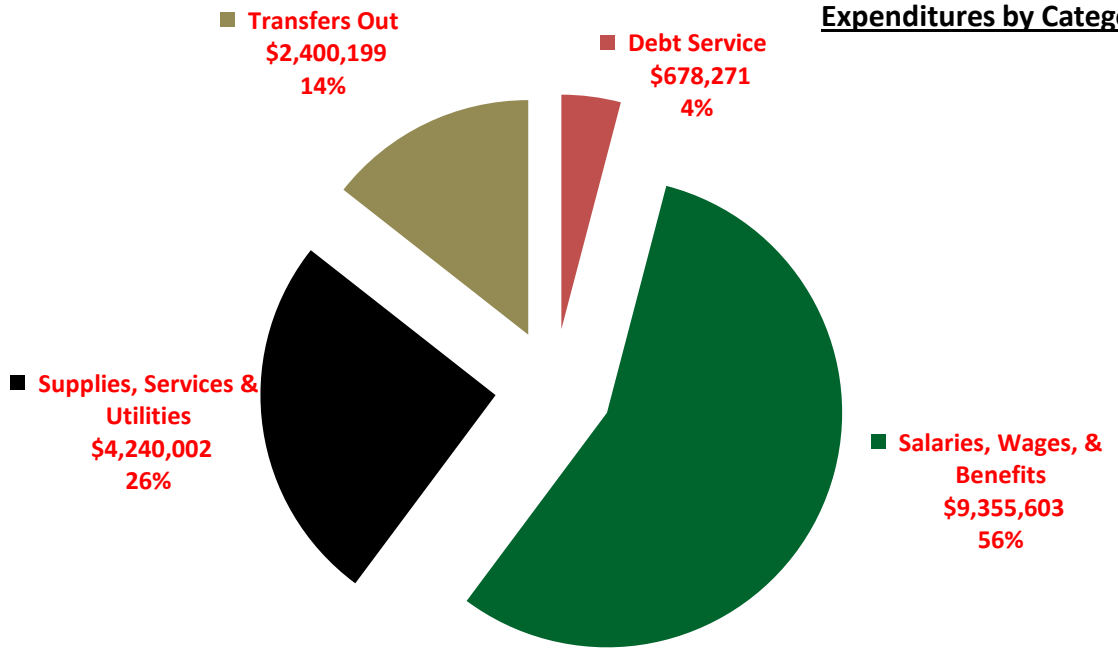


2023: The Borough has an increase in transfers out which represents use of American Rescue Plan grant funding for one-time capital purchases in other funds.

2017: The Borough refinanced debt in 2017 which resulted in increased expenditures for 2017. In addition to the refinancing the Borough also established a capital projects fund in 2017 that required a large transfer out resulting in a significant increase in expenditures during that year.

Chart 8.

General Fund Expenditures by Category



Major revenue sources in the General Fund consist of real estate taxes, earned income taxes, transfers, intergovernmental revenue, fund balance, and local services tax all of 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 and recorded in that fund.

Major Revenue Sources		
Revenue Source	2023 Budget	Percentage of Revenue
Real Estate Taxes	$ 5,250,400	31.49%
Transfers	2,307,375	13.84%
Earned Income Taxes	2,261,481	13.56%
Intergovernmental Revenue	2,143,514	12.86%
Fund Balance	1,590,295	9.54%
Local Services Tax	751,579	4.51%
Total Major Revenues	$ 14,304,644	85.79%
Total General Fund Revenue	$ 16,674,075	

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!

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 each year in addition to real estate taxes paid to the county and school district.

- ***Tax Rate Change Consideration***

Each year the Borough evaluates the revenue needs of the General Fund going forward as well as its historical performance. The General Fund has a structural deficit which has been shown as a drawdown of fund balance reserves over the last several years. The Borough has made significant efforts to reduce the budget deficit without raising taxes and has successfully ended the prior two years with a net surplus. This requires the diligent monitoring of expenditures and eliminating costs where able.

Given the availability of fund balance reserves above council's goals and the successful management of costs over the last several years, we are not proposing a tax increase in the 2023 budget and are instead choosing to balance the budget with available fund balance reserves.

- ***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 performance.

- ***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 $1,500,313,200.

2023 Budget Real Estate Tax Revenue Calculation		
	$ 1,500,313,200	Market Value of Real Property in Carlisle
x	100%	Assessment Ratio
=	$ 1,500,313,200	**Assessed Value**
	$ 1,500,313,200	**Assessed Value**
x	3.495	Tax Rate (3.058 general purposes and .437 fire tax
=	$ 5,243,595	**Taxes Collectible**
	$ 5,243,595	**Taxes Collectible**
x	97%	Collection Factor
=	$ 5,086,287	**Current Real Estate Taxes Budgeted**

As shown above, the budget current real estate taxes are $5,086,287. 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 2023 budget includes $164,113 in anticipated delinquent real estate tax revenue resulting in a total real estate tax budget of $5,250,400.

Real estate taxes for general purpose are estimated to be $4,594,552 for 2023 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 $655,848 and are used to partially fund the Borough's two volunteer fire companies.

For 2023, approximately 41.78% 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 2023 the Borough will receive approximately $2,261,481 in taxes on one half percent (.5%) of residents earned income and one percent (1%) of non-residents earned income.

For 2023, approximately 18.00% 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. 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.

For 2023, approximately $751,579 or 5.98% of the Borough's general fund operating expenditures will be funded by Local Services Tax.



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 contributions to Borough pension funds, and firemen's relief 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 $654,620 is estimated to be received in 2023.

- **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 $121,444 is estimated to be received in 2023.

- ***Federal Funding***

  - ***Community Development Block Grant***

    The Borough qualifies for participation in the federal Community Development Block Grant (CDBG) program. As part of the CDBG 2022 program year award (July 1, 2022 through June 30, 2023), total of $358,323, the Borough is planning to allocate approximately $145,323 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.

  - ***Coronavirus State and Local Fiscal Recovery Funds (American Rescue Plan)***

    The Borough of Carlisle is a recipient of the federal Coronavirus State and Local Fiscal Recovery Funds issued under the American Rescue Plan. The Borough was awarded a total of $9,186,671 in federal funding which was split into two tranches.

    The Borough has allocated $9,186,671 of the federal funding received for revenue loss replacement to fund general government services. Borough Council will be meeting to determine what projects to fund from this revenue replacement.

    The Borough will allocate nearly $1,342,418 in the 2023 Budget as follows:

Coronavirus State and Local Fiscal Recovery Funds (American Rescue Plan)		
Fund	**Description**	**Amount**
General Fund	Operating: Mental Health Co-Responder Pilot Program	150,000
Capital Projects Fund	Capital: P25 Radio Equipment Upgrade	622,250
Capital Projects Fund	Capital: Record Management Program (part of Co-Responder Pilot Program)	105,168
Stormwater Fund	Capital: Bedford and E Street Transportation Improvements	465,000
	Total used in 2023 Budget:	$1,342,418

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, stormwater, 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 24% sewer fund 24%; and parking fund 3%.

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 2023, the amount to be transferred by other funds to the general fund as repayment for administrative expenses is estimated at $2,162,052.

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 2023, it is anticipated that the General Fund will utilize fund balance as a source for funding the Capital Projects Fund and certain debt service related costs of the General Fund shown in the table below. While debt service is an operating cost and would normally not be funded through reserves, it was determined that in the 2023 Budget reserves were a suitable source of funding given the availability of fund balance reserves beyond councils established goals and due to the surplus in reserves achieved over the past several years.

Fund Balance Use Breakout

General Fund:	2023	2022
Fund Balance Use	$ 1,590,295	$ 914,308
Allocation:		
One-Time Funding - Capital Projects	$ (739,272)	$ (340,391)
One-Time Funding - Carlisle Seal Change	(20,000)	(50,000)
One-Time Funding - Strategic Plan	(60,000)	-
Operation Funding - Debt Service	(771,023)	(523,917)

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 Public Works.

FUND HIGHLIGHTS

- **Revenues:** The 2023 water fund budget anticipates that revenues will decrease by approximately $212,360 or 4.62% (net of fund balance and bond proceeds) which can be attributed to an increase in water capacity tapping fees due to redevelopment within the Borough.
- **Water Rate:** The water rate is not proposed to change in 2023 and will remain $5.95 per 100 cubic feet.
- **Expenditures:** The 2023 water fund operating budget anticipates that expenditures will increase by approximately $263,815 or 6.26% which is primarily attributed to rising costs of health care (a 7.8% premium increase in 2023) shown in the "Salaries, Wages, & Benefits" line items, as well as increases in fuel and chemical costs.
- **Budget Deficit:** The water fund includes an anticipated budget deficit of $997,502 related to the planned use of fund balance reserves for capital activities.
- **Capital Projects:** The 2023 water fund budget includes an anticipated increase of $1,082,650 in capital projects. The primary changes are related to increased costs related to rebuilding the aging water distribution system.
- **Debt Service:** No new debt issuances are budgeted to occur in 2023 and use of bond proceeds will be solely from available proceeds of past issuances.

Table 12.

Water Fund Revenue & Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue							
Interest and Rents	182,425	234,495	265,132	208,578	178,118	165,593	194,705
Intergovernmental	-	-	-	1,158	-	-	21,750
Charges for Services	3,776,575	4,007,073	3,908,558	3,855,565	3,899,376	4,110,737	4,137,056
Other Revenue	1,236,638	415,065	419,865	367,430	400,544	291,119	421,848
Transfers In	20,083	23,424	19,338	27,625	18,875	26,375	30,825
Bond Proceeds	-	-	-	-	-	4,614,250	-
Fund Balance	-	-	-	-	-	-	5,693,752
Total	5,215,721	4,680,057	4,612,893	4,460,356	4,496,913	9,208,074	10,499,936
Expenditures							
Salaries, Wages, & Benefits	1,271,003	1,277,731	1,198,933	1,201,328	1,268,230	1,465,521	1,488,511
Supplies, Services, & Utilities	824,458	861,215	807,965	733,962	830,180	928,397	1,075,730
Debt Service	275,012	286,320	271,205	253,912	354,205	1,230,698	1,236,965
Capital Expenditures	42,259	-	-	2,386	37,931	4,936,750	6,019,400
Depreciation	851,852	860,477	746,996	769,647	783,606	-	-
Transfers Out	969,700	985,892	855,612	581,337	574,230	592,105	679,330
Total	4,234,284	4,271,635	3,880,711	3,542,572	3,848,382	9,153,471	10,499,936

Graph 4.

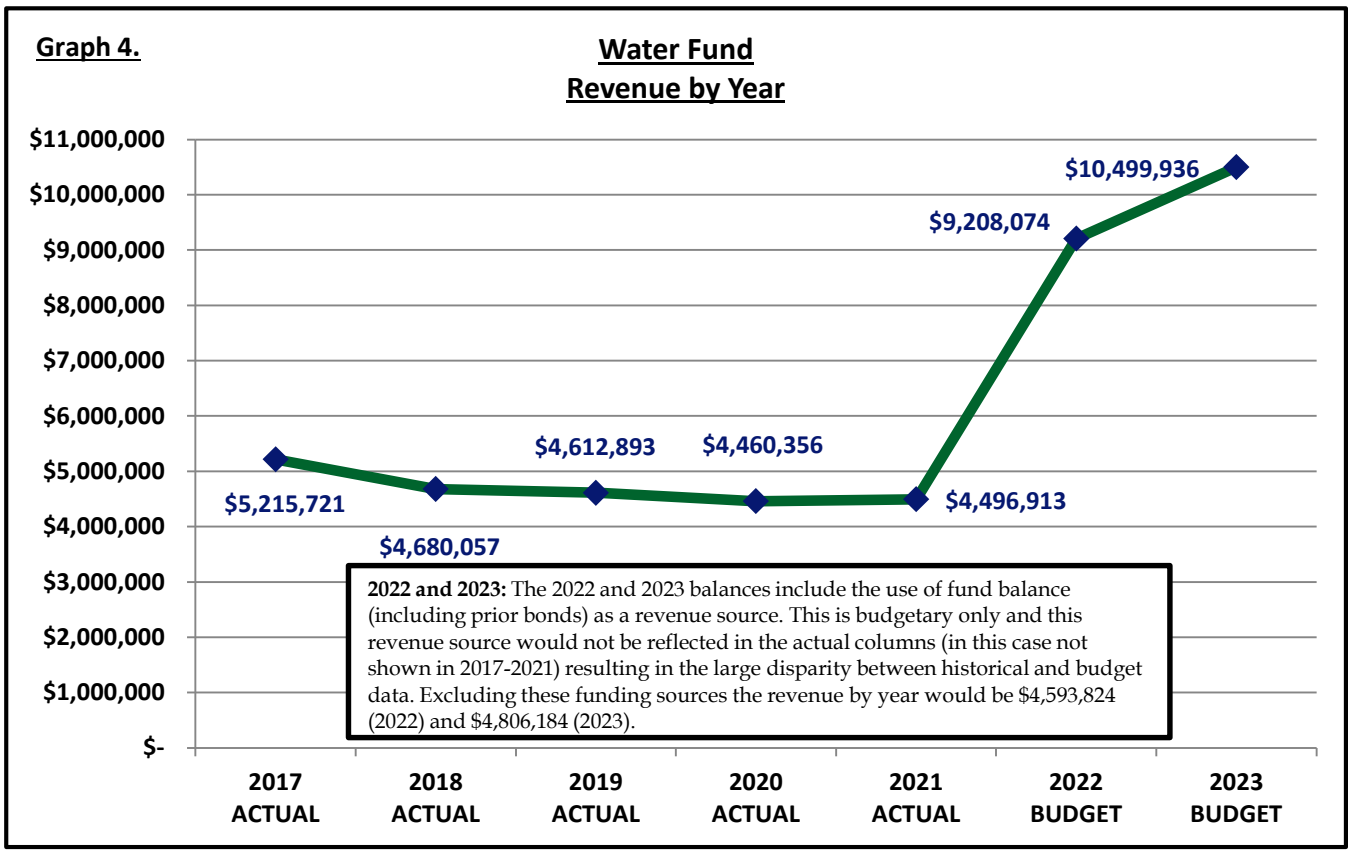
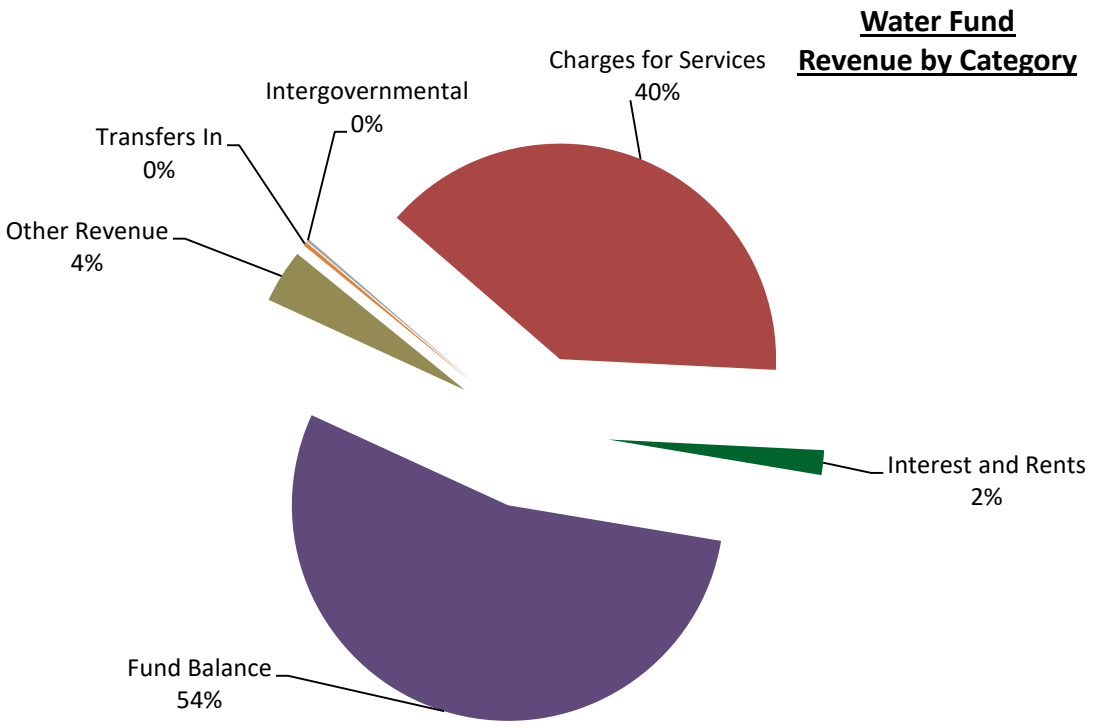


Chart 9.



Graph 5.

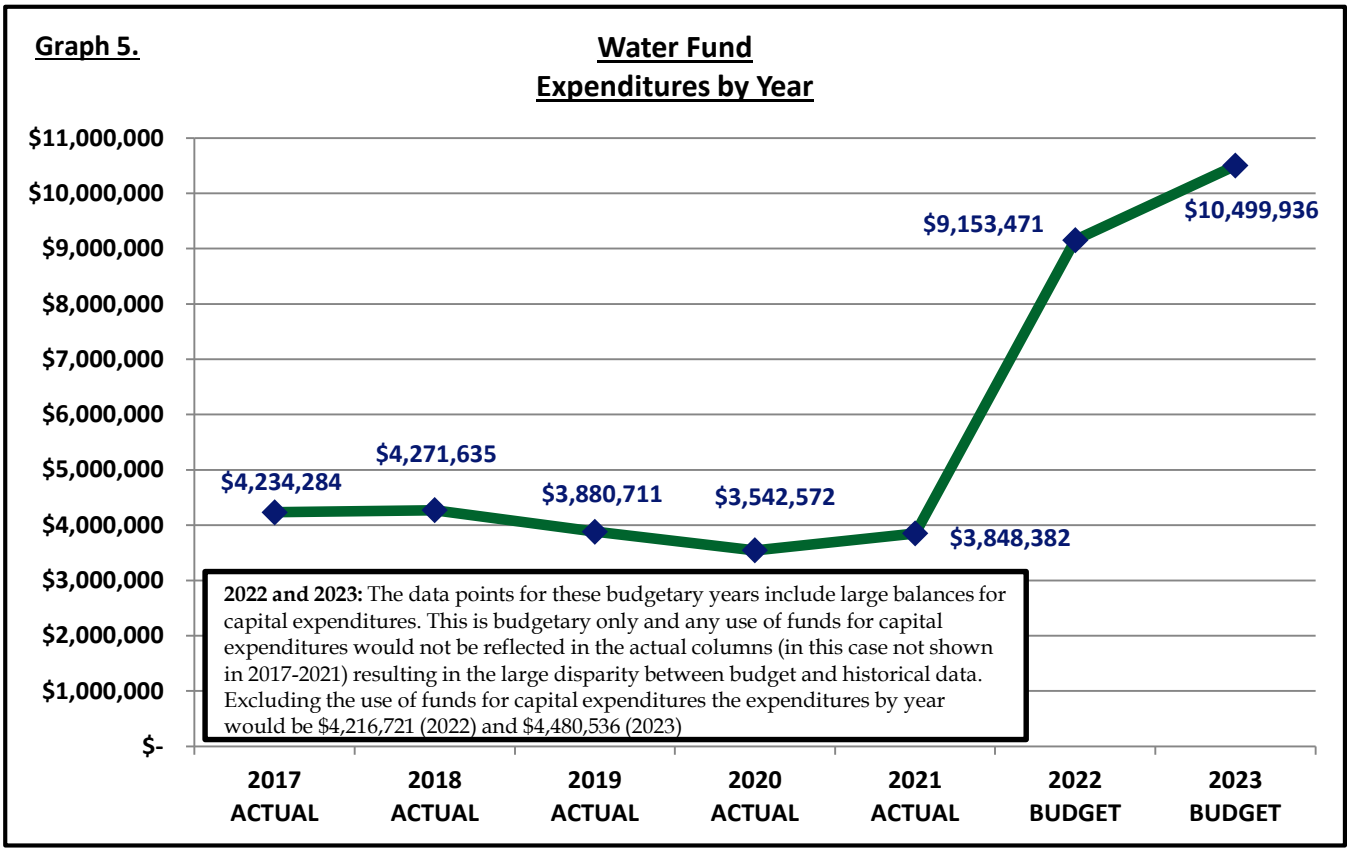
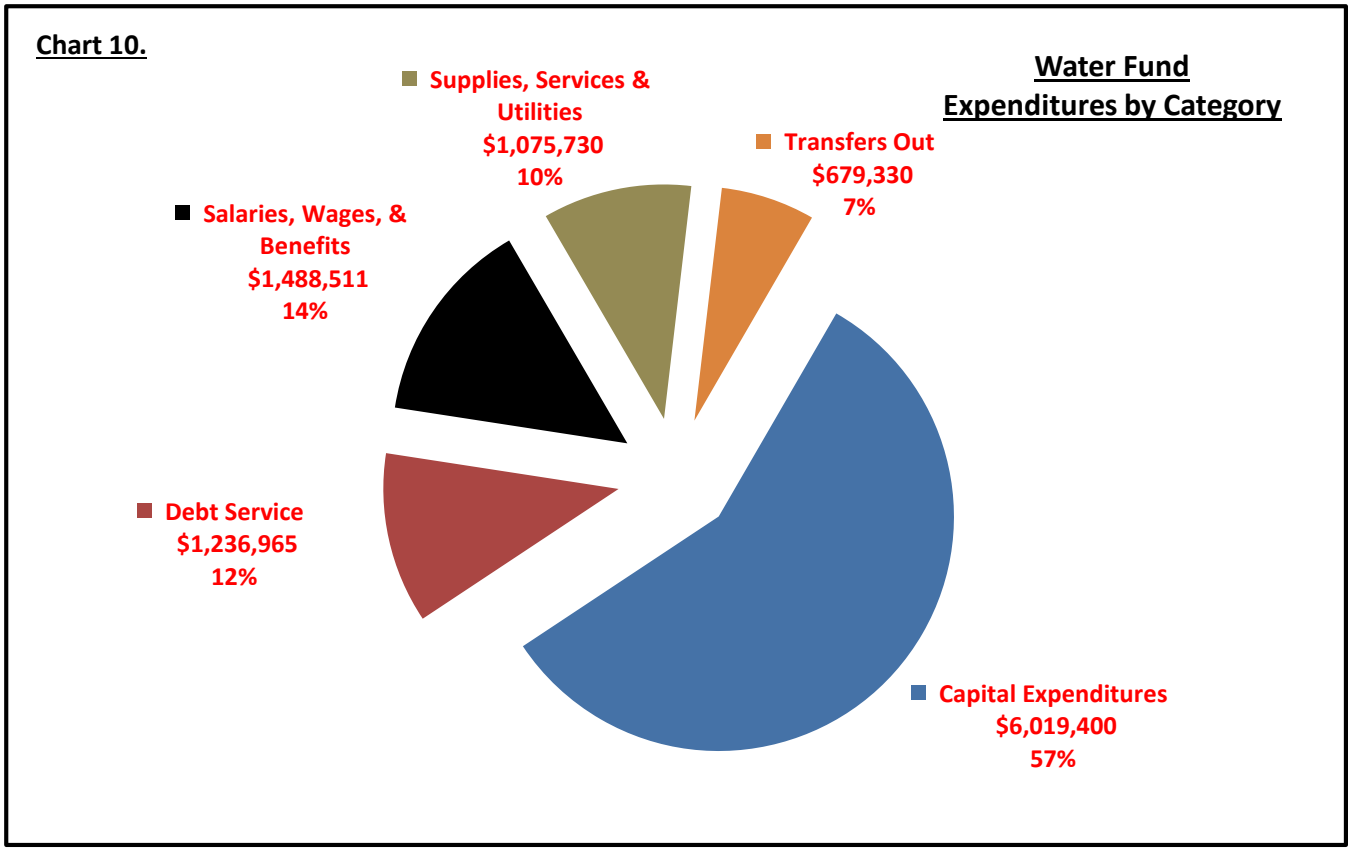


Chart 10.



MAJOR REVENUE SOURCES

Major revenue sources in the water fund consist of charges for services and previous bond proceeds (shown as fund balance) which are detailed below.

Major Revenue Sources

Revenue Source	2023 Budget	Percentage of Revenue
Charges for Services	$ 4,137,056	39.40%
Fund Balance (& Prior Bonds)	5,693,752	54.23%
Total Major Revenues	$ 9,830,808	93.63%
Total Water Fund Revenue	$ 10,499,936	

1. Charges for Services

The primary source of operating revenue for the Borough's water fund is water sales shown as charges for services. In 2023, slightly more than $4.1 million is estimated to come from metered sales. Metered sales pay for approximately 39.40% 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.



- ***Rate Change Consideration***

Water usage is billed on a per 100 cubic feet basis which translates to roughly 748 gallons of water for $5.95. The cost to customers for safe drinking water is less than 1¢ per gallon.

Each year during the budget, the Borough reviews a multi-year forecast of funding needs and determine the appropriateness of a rate increase. It was determined during the 2023 budget preparation that the current rate is sufficient to meet current funding needs.

According to the EPA, a typical person uses approximately 7,920 gallons per quarter (1,100 billable cubic feet). In 2023, the single user could expect to see a $65 quarterly bill and the family of four could expect a quarterly bill of $262.

2. Fund Balance (Previous Bond Issuance)

The Borough of Carlisle regularly 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 2023, the Borough does not anticipate issuing any new bonds but instead will allocate existing available bond proceeds currently held in fund balance (approximately $4,696,250) to cover the capital needs of this fund. The remaining $997,502 in the allocated fund balance reserve is designated for capital projects.

The debt section of this budget goes into further detail on the debt needs of this fund but it is anticipated that future debt needs will be as follows:

Year	New Borrowing Needs
2024	$14,629,625
2026	$3,780,000

The current total principal balance of outstanding debt in the water fund is $10,636,995.



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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 and Public Works.

FUND HIGHLIGHTS

- **Revenue:** The Stormwater fee will see increases in revenue only as it relates to capital project funding through federal grant dollars and use of existing bond funds.
- **Stormwater Fee:** No changes are being proposed for the Stormwater Fee in the 2023 budget.
- **Expenditures:** Operating expenditures are anticipated to increase in 2023 by approximately $119,928 or 8.46% primarily due to rising shared administrative costs shown as transfers out.
- **Budget Surplus:** The stormwater fund includes an anticipated budget surplus of $42,776.
- **Capital Projects:** The 2023 stormwater fund budget includes an anticipated increase of $393,850 in capital projects. The primary changes are related to increased costs related to rebuilding the aging stormwater collection system.
- **Debt Service:** No new debt issuances are budgeted to occur in 2023 and use of bond proceeds will be solely from available proceeds of past issuances.

Table 13.

Stormwater Fund Revenue & Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue							
Interest and Rents	-	-	1,167	3,165	574	-	2,487
Intergovernmental	-	-	96,842	298	-	500,000	-
Charges for Services	-	-	1,148,962	1,766,711	1,701,166	1,754,216	1,754,220
Other Revenue	-	-	43,505	375	56,302	17,910	13,338
Transfers In	-	-	-	73,124	-	-	465,000
Bond Proceeds	-	-	-	-	-	553,750	-
Fund Balance	-	-	-	-	-	-	800,500
Total	-	-	1,290,476	1,843,673	1,758,042	2,825,876	3,035,545
Expenditures							
Salaries, Wages, & Benefits	-	-	282,996	374,081	367,611	558,153	534,703
Supplies, Services, & Utilities	-	-	104,153	111,512	148,570	166,838	210,157
Debt Service	-	-	-	202	38,930	75,974	74,333
Capital Expenditures	-	-	-	-	6,710	1,061,250	1,455,100
Depreciation	-	-	2,373	8,833	16,111	-	-
Transfers Out	-	-	191,696	561,680	564,823	616,776	718,476
Total	-	-	581,218	1,056,308	1,142,755	2,478,991	2,992,769

Graph 6.

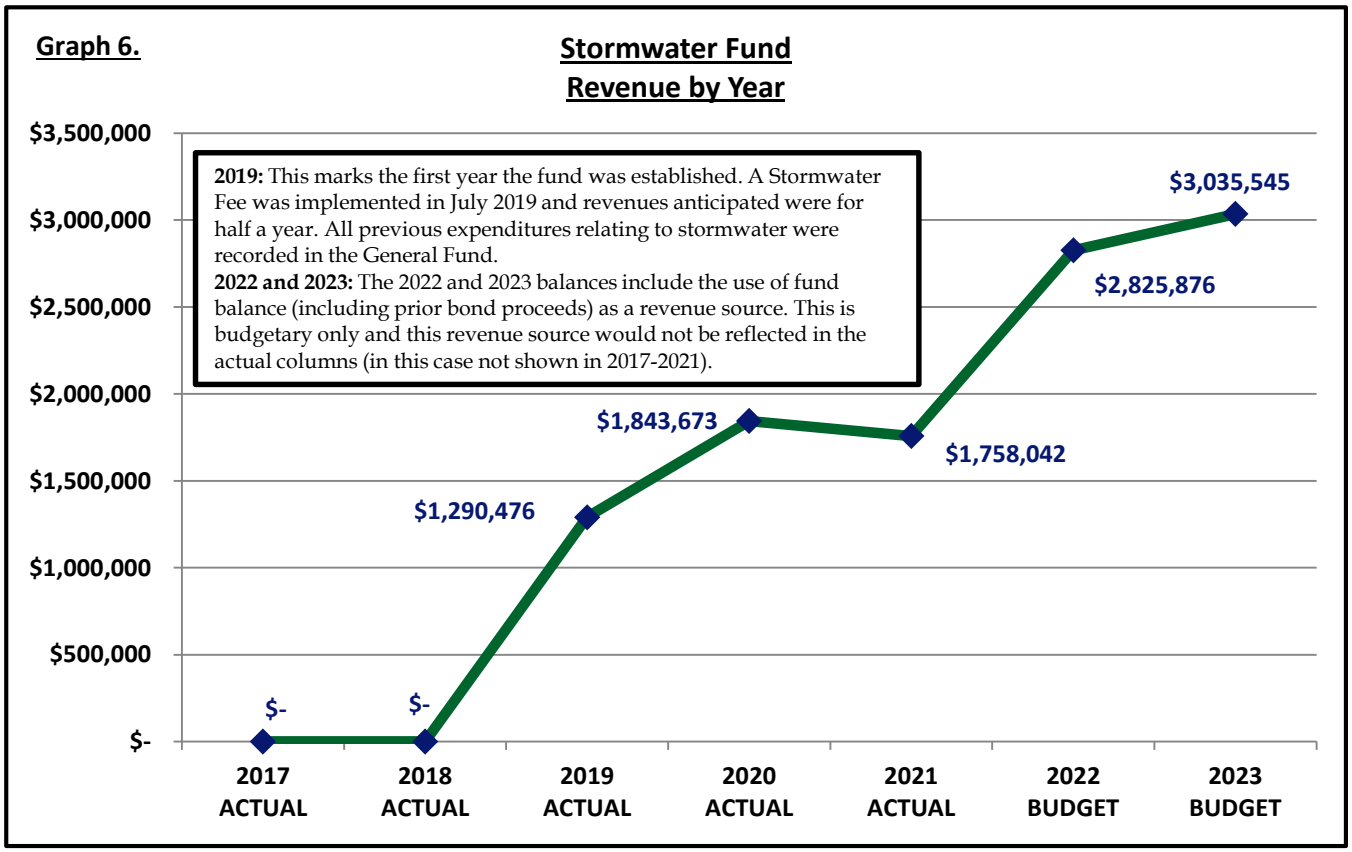
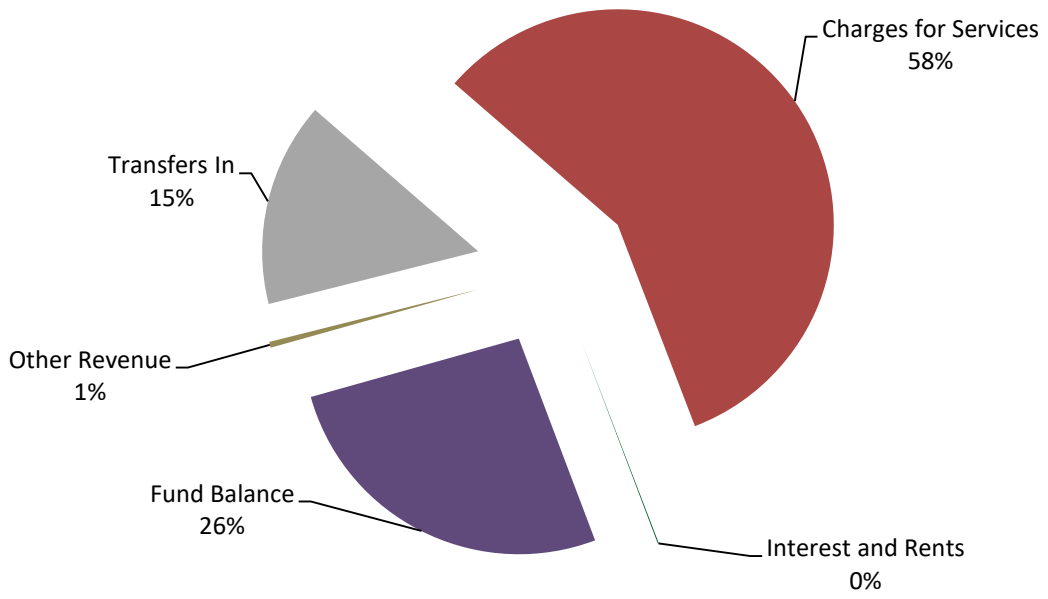


Chart 11.

Stormwater Fund
Revenue by Category



Graph 7.

Stormwater Fund
Expenditures by Year

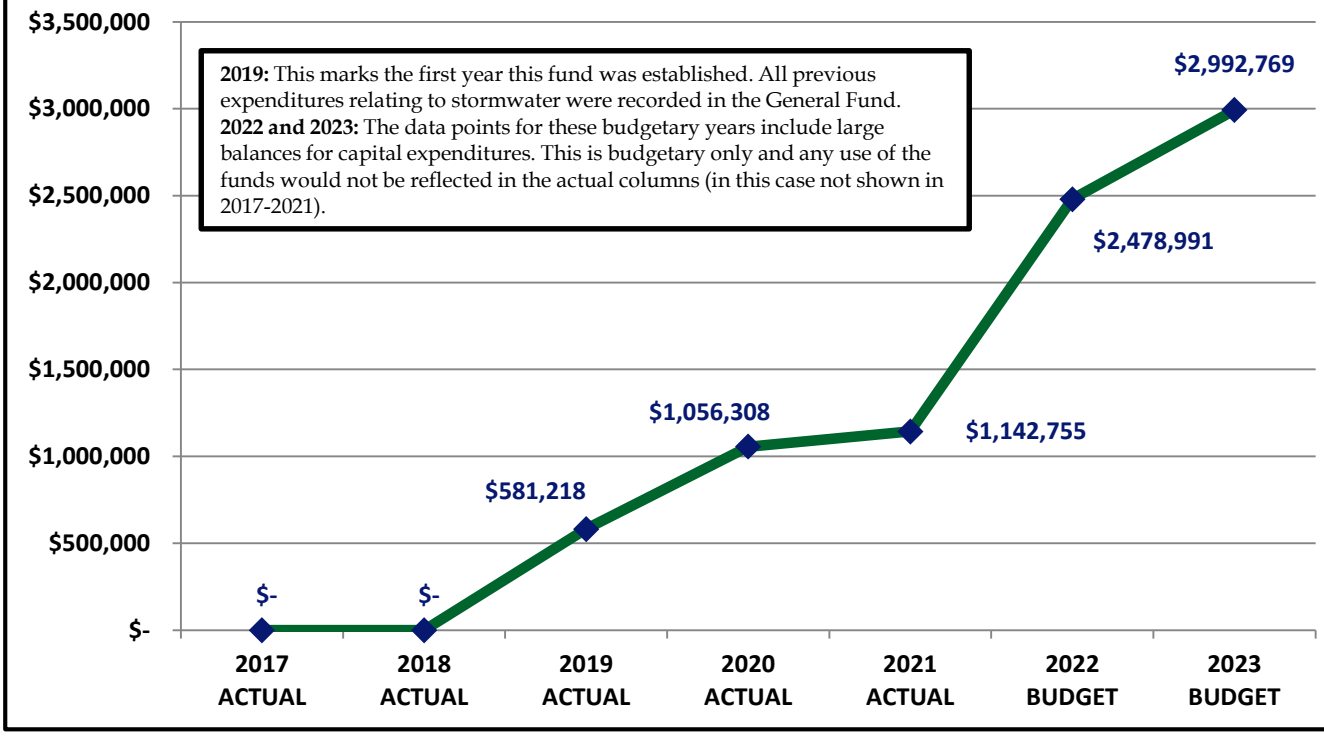
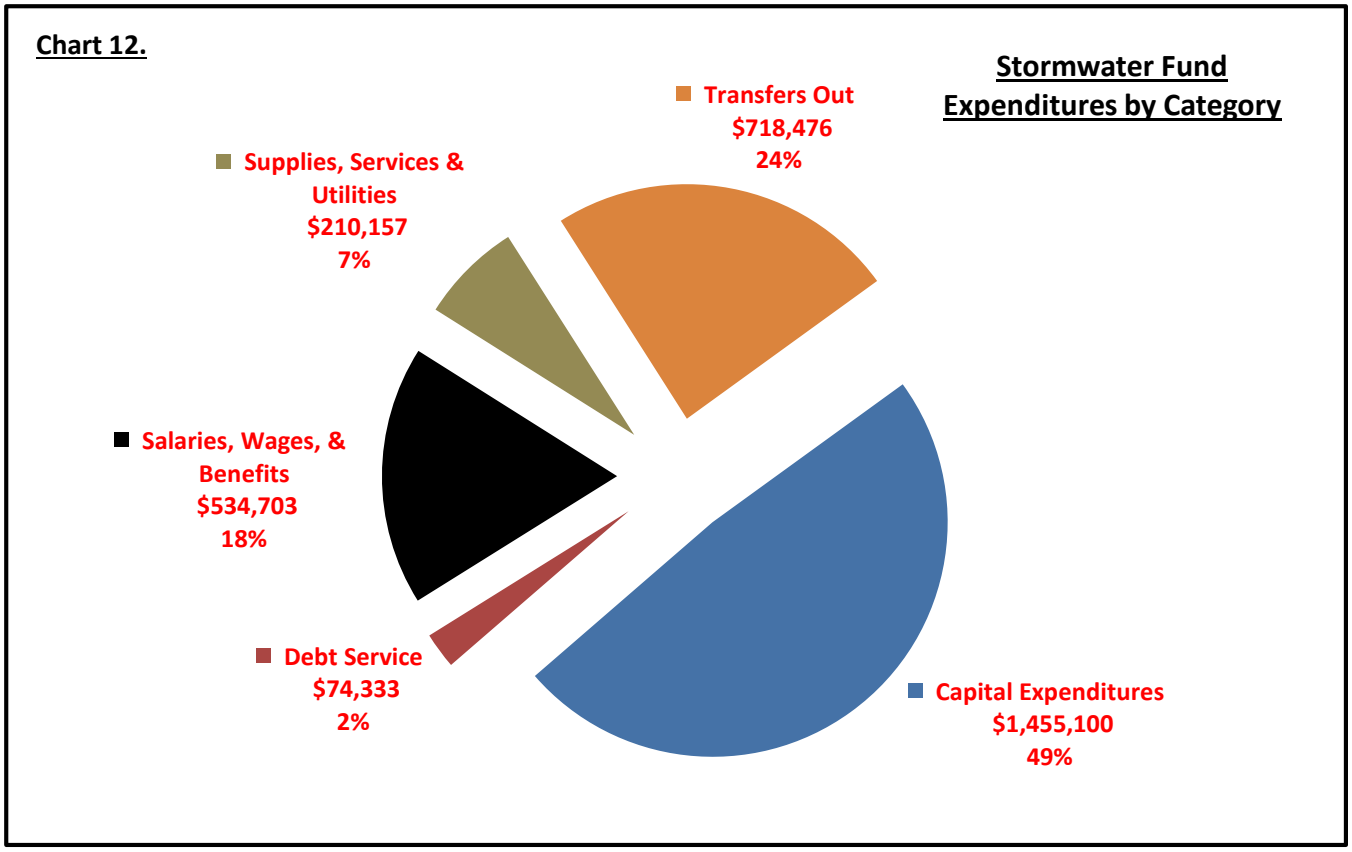


Chart 12.



MAJOR REVENUE SOURCES

Major revenue sources in the stormwater fund consist of charges for services, bond proceeds (shown as fund balance), and transfers in which are detailed below.

Major Revenue Sources

Revenue Source	2023 Budget	Percentage of Revenue
Charges for Services	$ 1,754,220	57.79%
Fund Balance	800,500	26.37%
Transfers In	465,000	15.32%
Total Major Revenues	$ 3,019,720	99.48%
Total Stormwater Fund Revenue	$ 3,035,545	

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 2023, it is estimated that $1,754,220 will come from stormwater utility fees. Stormwater fees pay for approximately 58.62% 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

The Borough of Carlisle regularly 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 2023, the Borough does not anticipate issuing any new bonds but instead will allocate existing available bond proceeds currently held in fund balance (approximately $800,500) to cover the capital needs of this fund.

The debt section of this budget goes into further detail on the debt needs of this fund but we anticipate that future debt needs will be as follows:

Year	New Borrowing Needs
2024	$655,796
2026	$168,000

The current total principal balance of outstanding debt in the stormwater fund is $1,268,279.

3. Transfers In

The Borough was a recipient of federal grant dollars under the American Rescue Plan Act, which are eligible to be used towards stormwater infrastructure improvements. The 2023 Budget incorporates an anticipated use of these funds towards capital needs totaling $465,000. This will be reflected as a transfer in from the General Fund where the funds are held.

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 Public Works.

FUND HIGHLIGHTS

- **Revenues:** The 2023 sewer fund budget anticipates that revenues will increase by approximately $473,239 or 6.81% (net of fund balance and bond proceeds) which can be attributed to an increase in anticipated contributions from partners as part of the Borough's inter-municipal agreement to pay for capital costs. Additionally, the Borough has budgeted for the receipt of potential grants which will be used to fund anticipated capital improvements.
- **Sewer Usage Rate:** The sewer rate is not proposed to change and will remain at $7.66 per 100 cubic feet of water consumption.
- **Expenditures:** The 2023 sewer fund operating budget anticipates that expenditures will increase by approximately $422,431 or 7.53% (net of capital expenditures) which is primarily attributed to rising costs of health care (a 7.8% premium increase in 2023) shown in the "Salaries, Wages, & Benefits" line items, as well as increases in fuel and chemical costs.
- **Budget Deficit:** The sewer fund includes an anticipated budget deficit of $1,335,423 which is due to the planned use of fund balance reserves for capital improvements.
- **Capital Projects:** The 2023 sewer fund budget includes an anticipated increase of $3,048,250 in capital projects. The primary changes are related to increased costs related to rebuilding the aging sewer collection and conveyance system.
- **Debt Service:** No new debt issuances are budgeted to occur in 2023 and use of bond proceeds will be solely from available proceeds of past issuances.

Table 14.

Sewer Fund Revenue & Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue							
Interest and Rents	51,864	240,198	265,386	79,636	8,743	71,256	42,528
Intergovernmental	118,722	229,596	2,419,064	331,209	59,327	341,131	764,705
Charges for Services	6,048,028	6,393,504	5,822,539	5,686,810	5,922,635	6,144,290	6,150,179
Other Revenue	863,343	353,617	511,272	596,349	488,868	396,391	468,895
Transfers In	-	16,984	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	2,580,376	-
Fund Balance	-	-	-	-	-	-	5,216,004
Total	7,081,957	7,233,899	9,018,261	6,694,004	6,479,573	9,533,444	12,642,311
Expenditures							
Salaries, Wages, & Benefits	1,899,236	1,961,249	1,835,361	1,970,419	1,956,881	2,068,822	2,219,007
Supplies, Services, & Utilities	1,069,854	1,050,342	1,109,034	1,024,409	1,083,332	1,320,030	1,496,497
Debt Service	393,008	453,002	433,275	408,616	622,785	1,599,548	1,603,652
Capital Expenditures	7,719	-	-	118,593	9,655	3,564,750	6,613,000
Depreciation	1,697,661	1,691,507	1,622,776	1,537,367	1,743,688	-	-
Transfers Out	844,169	887,328	784,950	564,642	561,105	618,480	710,155
Total	5,911,647	6,043,428	5,785,396	5,624,046	5,977,446	9,171,630	12,642,311

Graph 8.

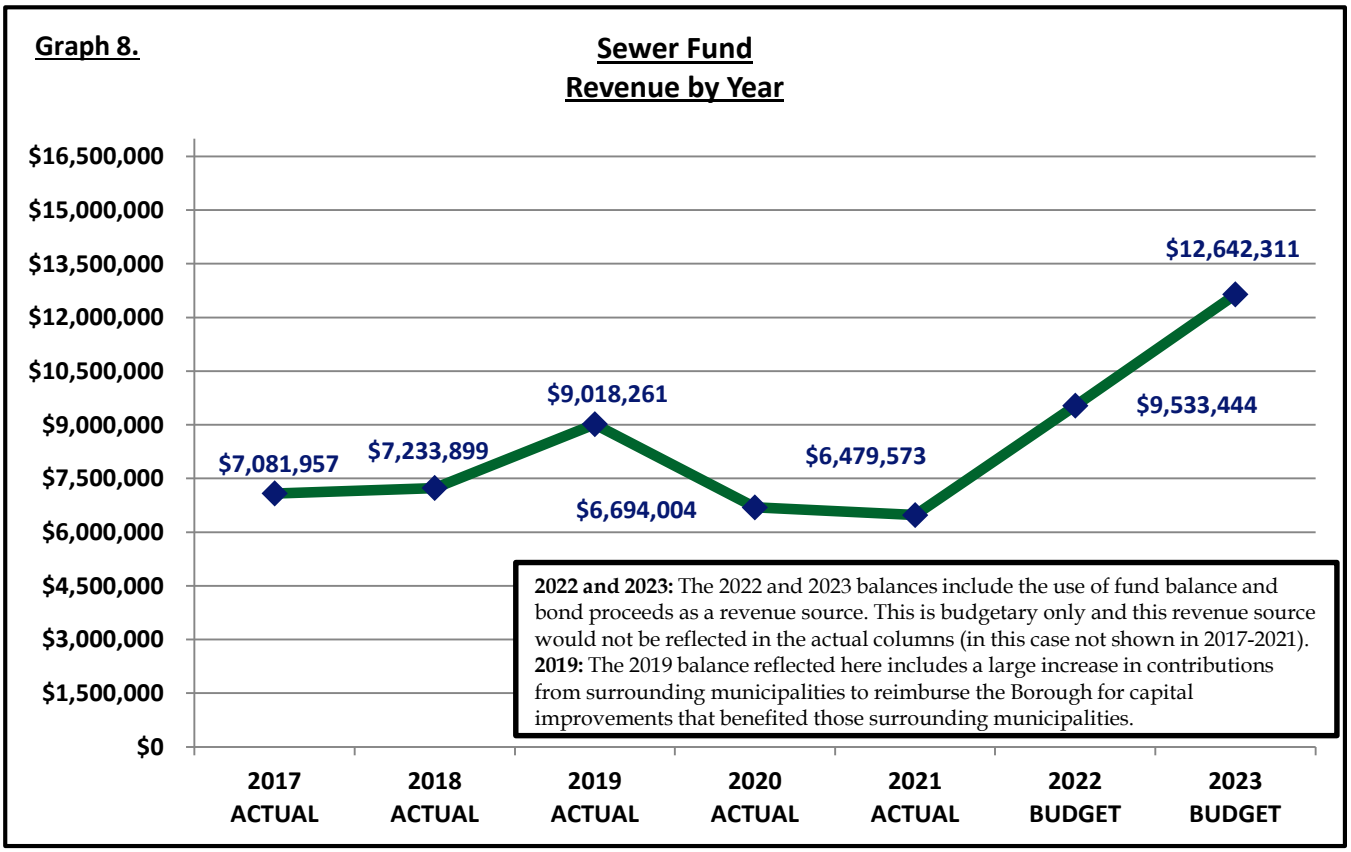
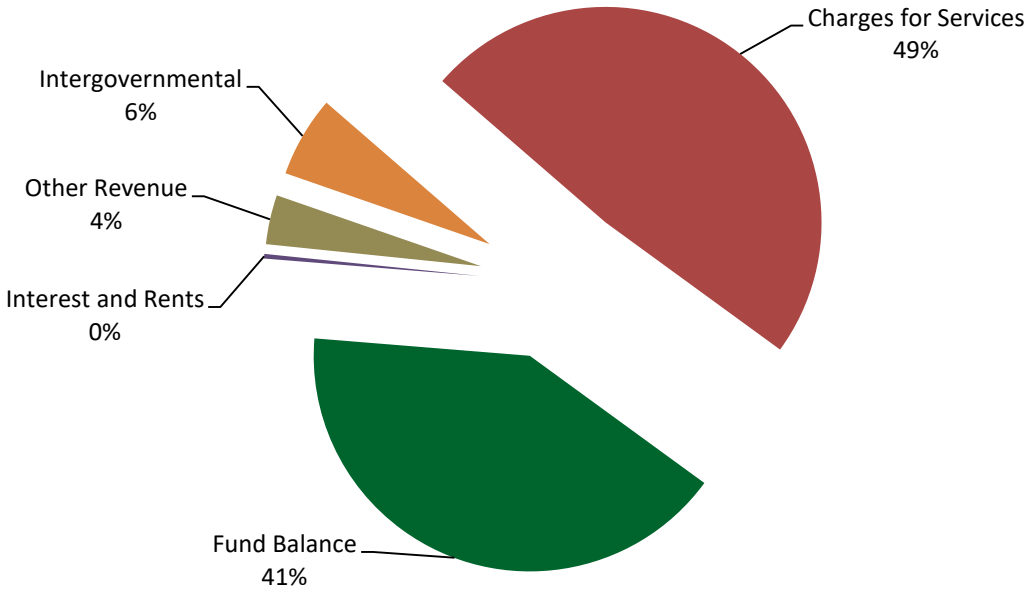


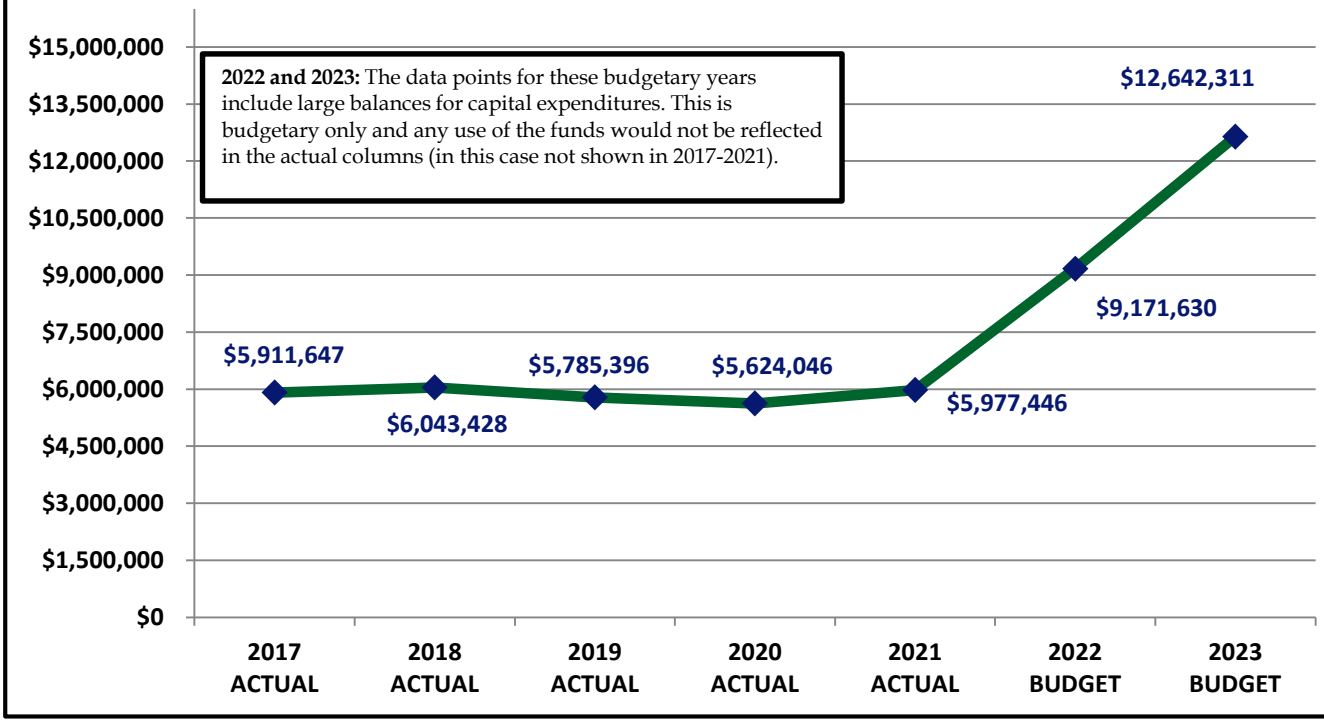
Chart 13.

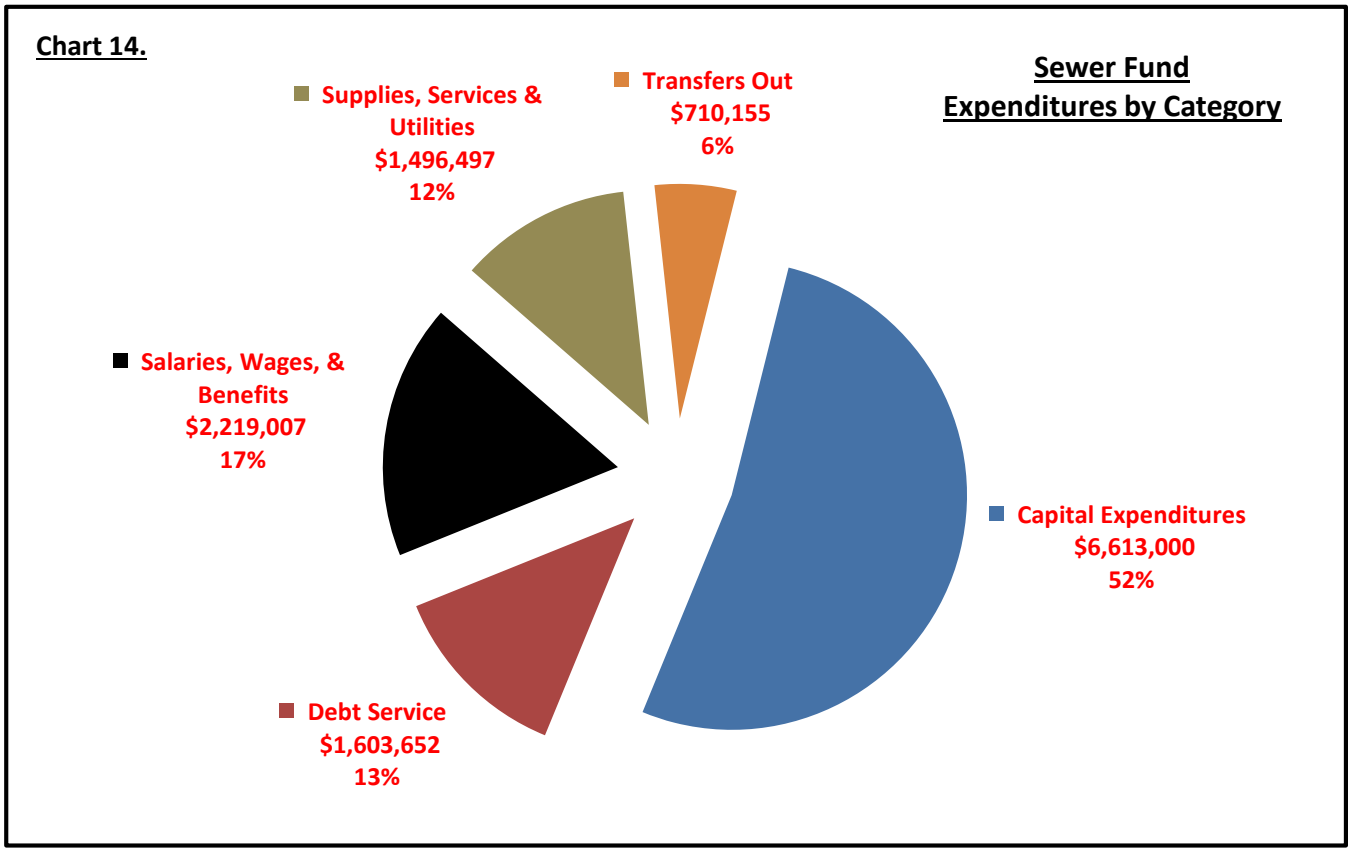
Sewer Fund
Revenue by Category



Graph 9.

Sewer Fund
Expenditures by Year





MAJOR REVENUE SOURCES

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

Major Revenue Sources

Revenue Source	2023 Budget	Percentage of Revenue
Charges for Services	$ 6,150,179	48.65%
Fund Balance (Prior Bonds)	5,216,004	41.26%
Intergovernmental	764,705	6.05%
Total Major Revenues	$ 12,130,888	95.95%
Total Sewer Fund Revenue	$ 12,642,311	

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 2023 from this revenue

source. This pays for approximately 48.65% of the fund's total expenditures. Budget estimates are calculated using historical information.

The Borough reads the water meter for each of its more than 6,600 accounts quarterly. Ratepayers are billed based on water usage which assumes that water usage correlates directly to sewer usage.

- ***Rate Change Consideration***

Sewer usage is billed on a per 100 cubic feet of water consumption which translates to roughly 748 gallons for $7.66.

Each year during the budget, the Borough reviews a multi-year forecast of funding needs and determine the appropriateness of a rate increase. It was determined during the 2023 budget preparation that the current rate is sufficient to meet current funding needs.

According to the EPA, a typical person uses approximately 7,920 gallons per quarter (1,100 billable cubic feet). In 2023, the single user could expect to see an $84 quarterly bill and the family of four could expect a quarterly bill of $337.

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 $414,705 from the surrounding townships for their respective share of wastewater treatment plant expenses. The Borough is also anticipating a capital grant in the amount of $350,000. Budget estimates are calculated using historical information and planned capital projects.

3. Bond Proceeds

The Borough of Carlisle regularly 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 2023, the Borough does not anticipate issuing any new bonds but instead will allocate existing available bond proceeds currently held in fund balance (approximately $3,880,581) to cover the capital needs of this fund.

The debt section of this budget goes into further detail on the debt needs of this fund but it is anticipated that future debt needs will be as follows:

Year	New Borrowing Needs
2024	$11,181,615
2026	$ 3,505,490

The current total principal balance of outstanding debt in the sewer fund is $17,126,959.

Solid Waste Fund Summary

Fund Description:

The Solid Waste Fund is used to account for the financing of services related to solid waste collection and recycling for the Borough, its residents, and commercial establishments throughout Carlisle. Departments included in this fund are Finance and Public Works.

FUND HIGHLIGHTS

- **Revenues:** The 2023 solid waste fund budget anticipates that revenues will increase by $653,219 or 50.65%, which is a result of increasing costs to the trash and recycling program and the resulting change to billing participants in a hybrid program on a quarterly basis rather than on a full pay-as-you-throw program.
- **Service Rate.** The program is undergoing a change and is switching from a per trash bag fee of $5.85 to a quarterly fee of $75 with the option to purchase tags ($6.92) for additional trash that exceeds the weekly trash limit.
- **Expenditures:** The 2023 solid waste fund budget anticipates that expenditures will increase by approximately 35.19% (net of capital expenditures) which is attributable to the increase in contracted cost for solid waste and recycling collection.
- **Fund Balance:** There is no anticipated change to fund balance in 2023 due to structuring rates to match anticipated costs.
- **Capital Projects:** There are no planned capital expenditures planned for 2023.
- **Debt Service:** No new debt issuances are budgeted to occur in 2023.

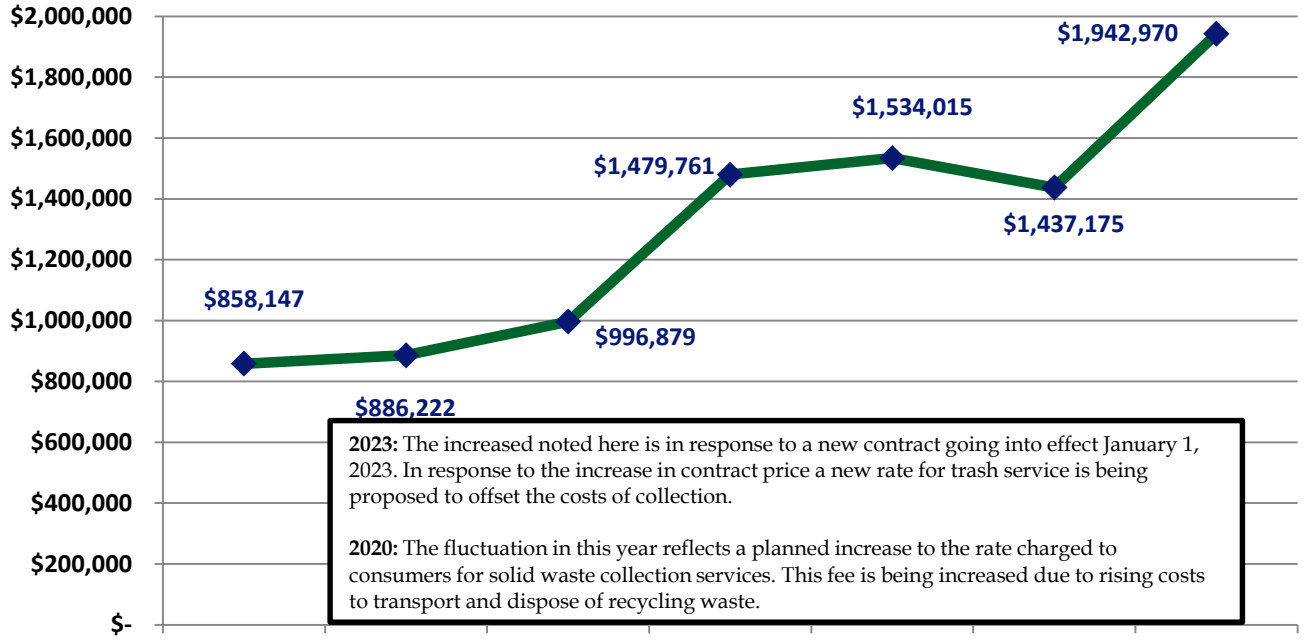
FINANCIAL SUMMARIES

Table 15.
Solid Waste Fund Revenue & Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue							
Licenses & Permits	-	800	2,400	2,400	6,400	2,400	-
Interest and Rents	868	2,612	4,498	1,734	72	94	270
Intergovernmental	46,971	45,959	112,186	43,340	46,906	45,000	45,000
Charges for Services	805,776	832,410	872,575	1,416,052	1,469,235	1,224,250	1,897,700
Other Revenue	4,532	4,441	5,220	16,235	11,402	4,882	-
Transfers In	-	-	-	-	-	13,125	-
Fund Balance	-	-	-	-	-	147,424	-
Total	858,147	886,222	996,879	1,479,761	1,534,015	1,437,175	1,942,970
Expenditures							
Salaries, Wages, & Benefits	17,133	32,665	42,673	47,430	34,281	53,455	-
Supplies, Services, & Utilities	664,838	704,007	747,310	1,577,259	1,609,396	1,351,635	1,942,970
Capital Expenditures	-	-	4,078	-	-	-	-
Debt Service	1,820	3,009	2,764	2,542	2,302	7,414	-
Depreciation	6,349	6,349	6,349	6,604	6,769	-	-
Transfers Out	25,202	26,743	23,449	22,422	22,593	24,671	-
Total	715,342	772,773	826,623	1,656,257	1,675,341	1,437,175	1,942,970

Graph 10.

Solid Waste Fund Revenue by Year

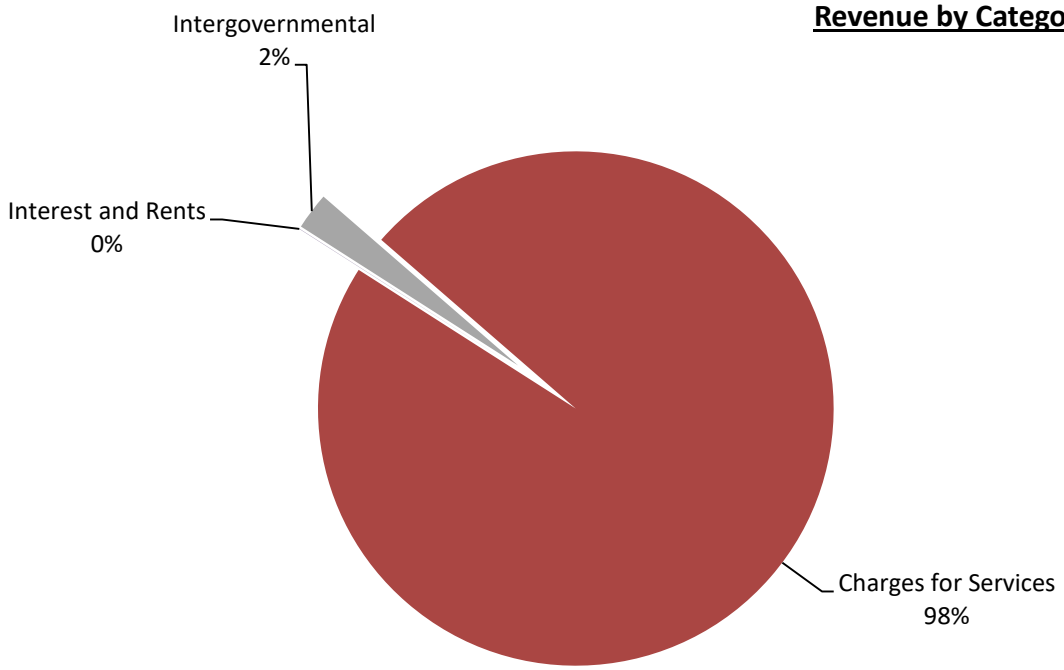


2023: The increased noted here is in response to a new contract going into effect January 1, 2023. In response to the increase in contract price a new rate for trash service is being proposed to offset the costs of collection.

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.

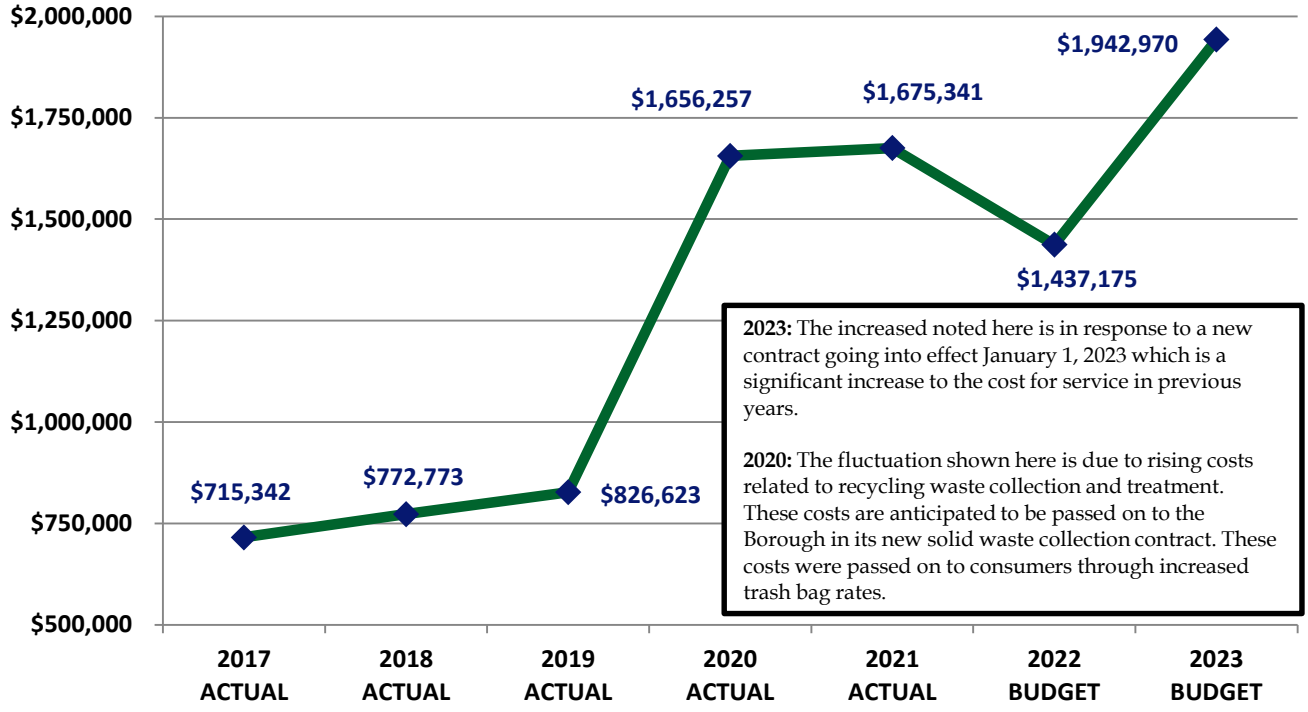
Chart 15.

Solid Waste Fund Revenue by Category



Graph 11.

Solid Waste Fund Expenditures by Year

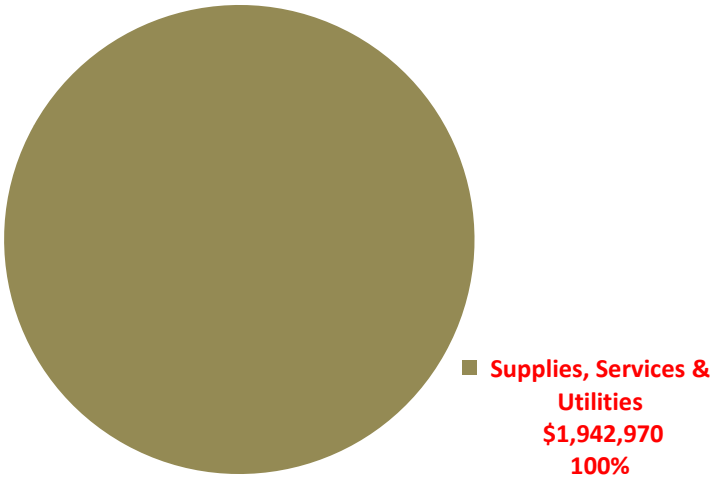


2023: The increased noted here is in response to a new contract going into effect January 1, 2023 which is a significant increase to the cost for service in previous years.

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 were passed on to consumers through increased trash bag rates.

Chart 16.

Solid Waste Fund Expenditures by Category



MAJOR REVENUE SOURCES

The major revenue source in the Solid Waste Fund consists of charges for services.

Major Revenue Sources		
Revenue Source	2023 Budget	Percentage of Revenue
Charges for Services	$ 1,897,700	97.67%
Total Major Revenues	$ 1,897,700	97.67%
Total Solid Waste Fund Revenue	$ 1,942,970	

1. Charges for Services

➢ *Quarterly Fee*

In 2023, the Borough is implementing a new program where program participants will be billed $75 on a quarterly basis for the collection of trash and recycling service. The Borough is projecting that we will have 6,095 households participating during the year with a small share of customers purchasing additional trash tags.

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.



3. Fund Balance

Historically, the solid waste fund has been able to build reserves to meet councils goal of 25% and to have sufficient funding available to smooth costs to the solid waste and recycling program. Due to the rising costs over the last several years, the Borough has utilized fund balance reserves to subsidize the cost of trash collection service resulting in fund balance

reserves to fall below councils goal. In 2023, the new program is designed to no longer utilize fund balance reserves and fund balance is expected to remain unchanged.



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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 2023 parking fund budget anticipates that revenues will decrease by approximately $311,423 or 44.60% (net of fund balance and bond proceeds) which can be attributed to anticipated grant funding for capital improvements.
- **Parking Rates:** No adjustment to parking rates are planned for 2023.
- **Expenditures:** The 2023 parking fund budget anticipates that operating expenditures will increase by approximately $49,150 or 7.16% which is primarily attributed increases in costs related to shared administrative expenses that are shown as transfers out.
- **Budget Deficit:** The 2023 parking fund budget anticipates a budget deficit of $377,785 which is attributable to using fund balance reserves for capital improvements.
- **Capital Projects:** The primary capital costs anticipated for 2023 include improvements to parking lots, Borough Parking Garage, and the continuation an Electric Vehicle Charging program.
- **Debt Service:** No new debt issuances are budgeted to occur in 2023, however $100,000 in bond proceeds are being designated from available bond proceeds from a previous issuances.

Table 16.

Parking Fund Revenue & Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue							
Fines and Forfeits	109,616	91,000	121,289	81,740	149,931	94,587	119,813
Other Revenue	6,032	8,285	5,360	3,028	4,457	3,589	5,386
Charges for Services	570,960	645,387	587,155	318,839	513,913	574,897	606,441
Interest and Rents	5,564	14,470	22,268	8,330	1,090	216	8,822
Intergovernmental	-	-	-	2,870	-	25,000	269,250
Transfers In	1,132	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	100,000	-
Fund Balance	-	-	-	-	-	102,100	477,785
Total	693,304	759,142	736,072	414,807	669,391	900,389	1,487,497
Expenditures							
Salaries, Wages, & Benefits	129,177	134,661	148,720	100,007	117,647	220,990	233,744
Supplies, Services, & Utilities	191,420	175,449	184,469	231,150	191,561	261,000	261,952
Debt Service	31,560	29,592	27,569	25,155	21,211	154,671	154,870
Capital Expenditures	83,088	-	877	-	-	202,100	752,015
Depreciation	117,946	117,223	117,222	135,777	139,279	-	-
Transfers Out	25,202	34,806	48,449	47,422	47,593	49,671	84,916
Total	578,393	491,731	527,306	539,511	517,291	888,432	1,487,497

Graph 12.

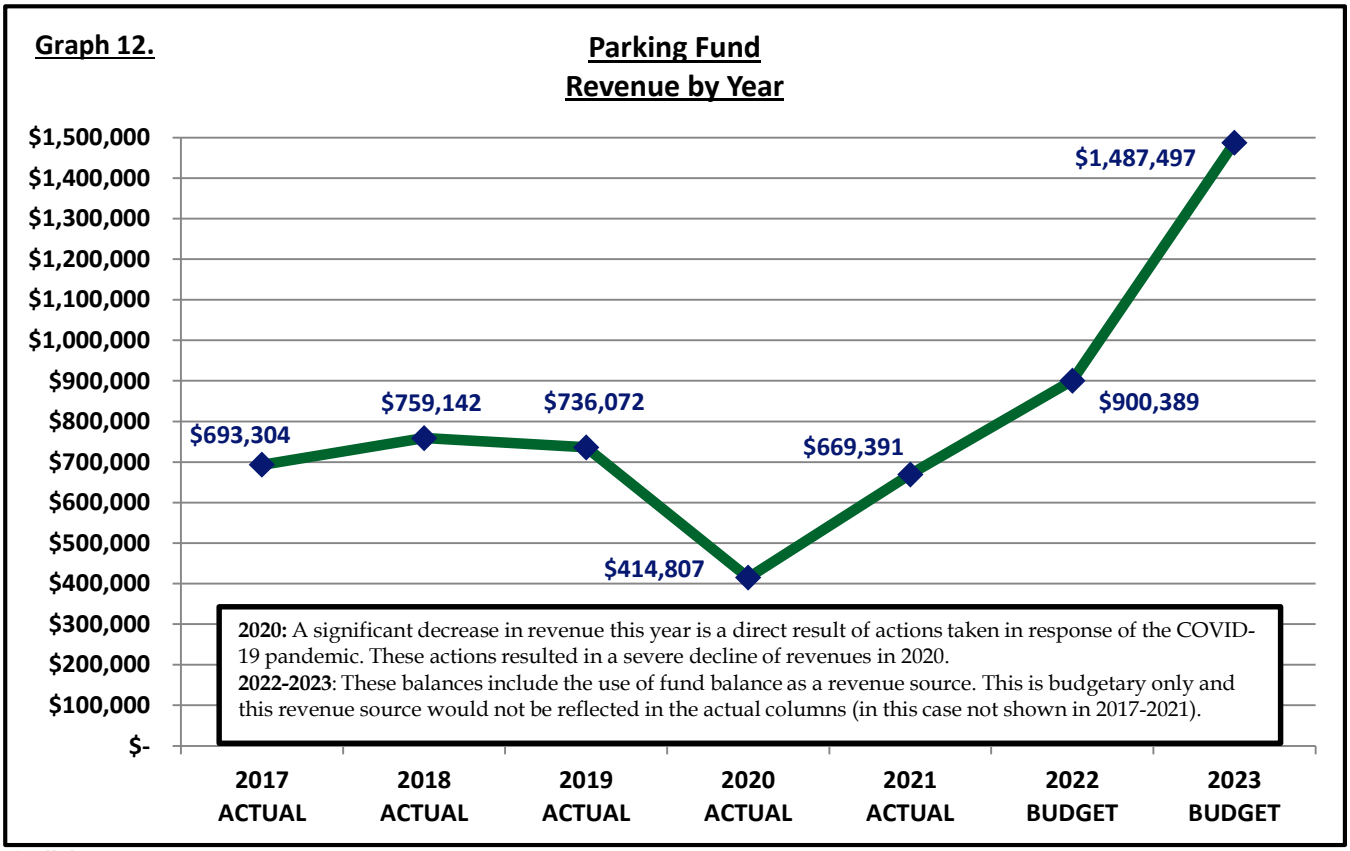
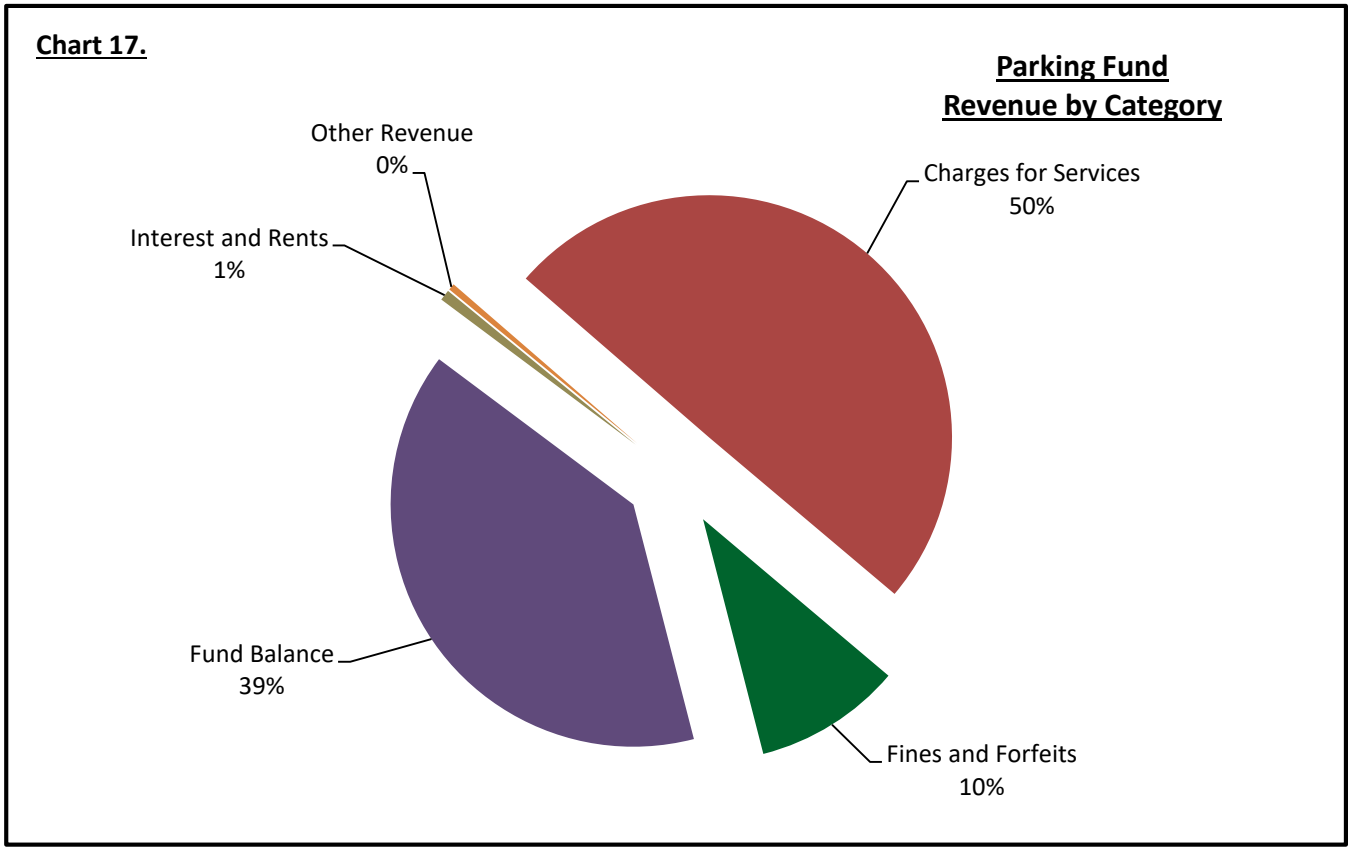


Chart 17.



Graph 13.

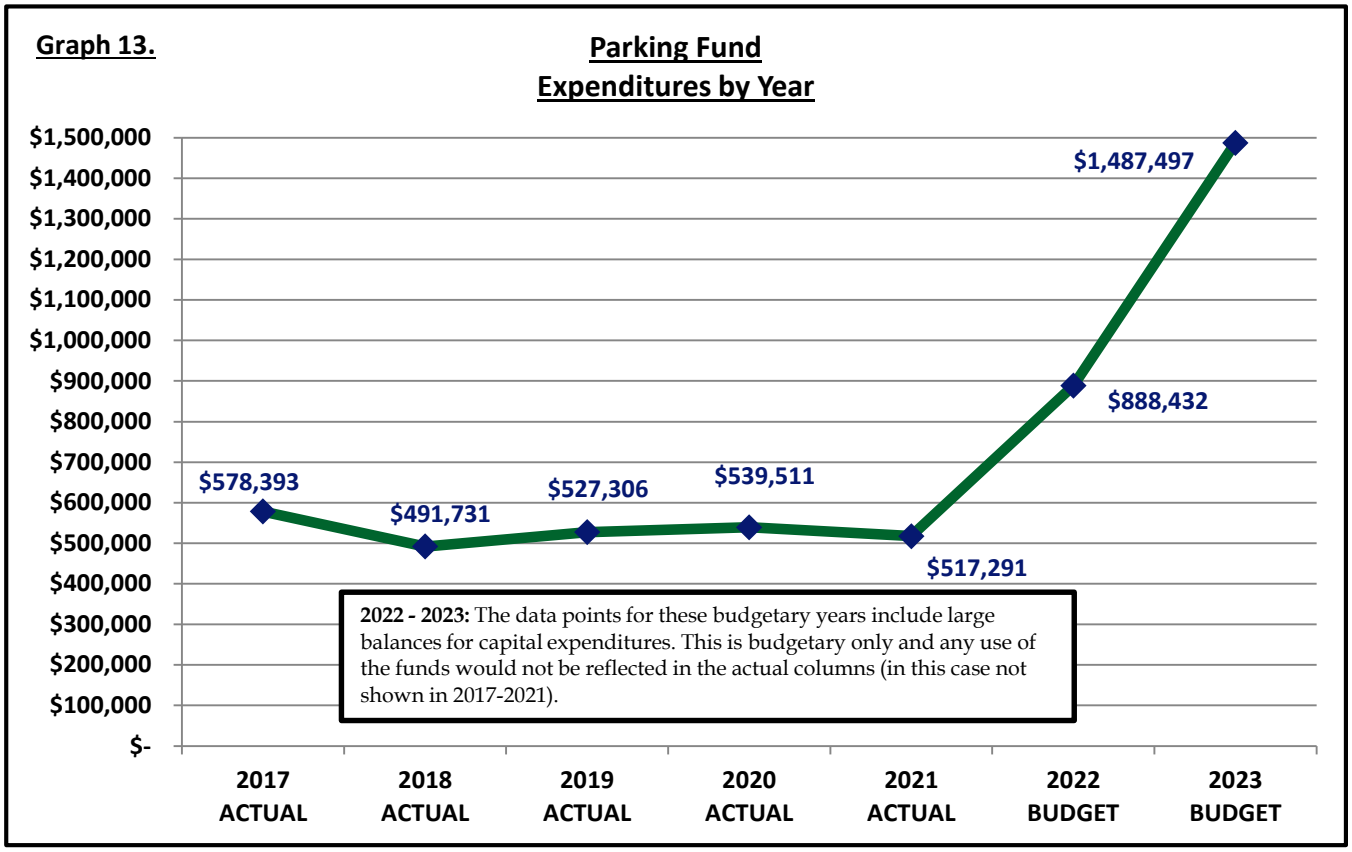
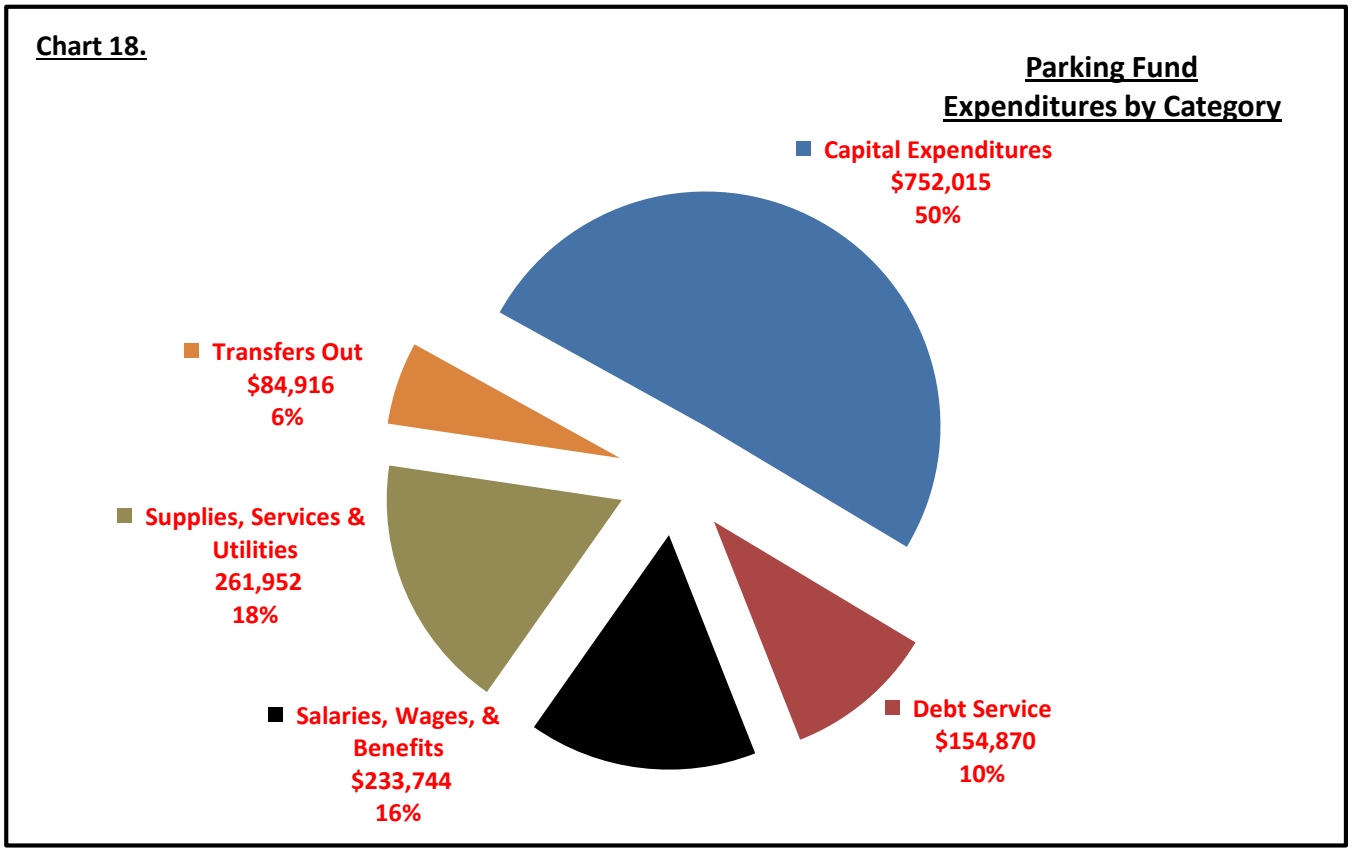


Chart 18.



MAJOR REVENUE SOURCES

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

Major Revenue Sources			
Revenue Source		2023 Budget	Percentage of Revenue
Charges for Services	$	606,441	40.77%
Fund Balance		477,785	32.12%
Intergovernmental		269,250	18.10%
Total Major Revenues	$	1,353,476	90.99%
Total Parking Fund Revenue	$	1,487,497	

1. Charges for Services

- *Meters*

The Borough receives approximately $370,000 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 $200,000 annually from the parking garage. It features a total of 224 spaces that are available for a mix of general public and private uses:

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

- **Hotel Guests**. Parking in the garage is offered to hotel guests during their stay in Downtown Carlisle. The hotel incorporates a $4.65 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 $100,000 annually from the Borough's 6 parking lots situated in the Downtown:

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

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

- **East Louther Street South Parking Lot** – Located to the rear of Bedford Street Antiques with 28 designated leased spaces, the spaces rent for $45 per month with a discounted six-month advance pay option available. The East Louther Street South lot also offers 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 reserves in fund balance in excess of council's established goal of 50%, which are anticipated to assist with future capital costs. In 2022, it is anticipated that approximately $377,785 will be used from fund balance reserves as pay-go to finance capital projects in our capital improvement plan.

Bond Proceeds

The Borough of Carlisle regularly 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 2023, the Borough does not anticipate issuing any new bonds but instead will allocate existing available bond proceeds currently held in fund balance (approximately $100,000) to cover the capital needs of this fund.

The debt section of this budget goes into further detail on the debt needs of this fund but in short, no additional debt needs are anticipated through 2027.

The current total principal balance of outstanding debt in the parking fund is $392,373.

3. Intergovernmental

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

- ***State Funding***

The Borough has submitted for a state grants related to its capital program.

- **Pennsylvania Commission on Crime and Delinquency Grant –** The Borough has submitted for a $269,250 grant related to Parking related Security Camera Upgrades.



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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 Capital Projects fund is a non-operating fund and as such does not generate revenues (with exception to a small amount of interest). All funding sources exactly offset the expenditures of the fund with any variance between the two being financed by the General Fund. The Capital Assets and Debt section of this budget goes into greater detail of anticipated costs in this fund.
- **Debt:** No new debt issuances are budgeted to occur in 2023 and use of bond proceeds will be solely from available proceeds of past issuances.

FINANCIAL SUMMARIES

Table 17.

Capital Projects Fund Revenue & Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue							
Intergovernmental	1,059,740	273,491	50,249	936,347	1,738,088	5,022,256	4,548,542
Other Revenue	10,000	34,671	-	-	-	98,351	13,608
Interest and Rents	14,383	10,209	10,708	3,146	722	126	16,450
Transfers In	3,012,166	211,090	673,127	691,371	670,525	795,794	1,935,199
Bond Proceeds	83,534	1,148,138	934,077	207,891	6,264,190	1,146,428	-
Fund Balance	-	-	-	-	-	399,874	2,786,024
Total	4,179,823	1,677,599	1,668,161	1,838,755	8,673,525	7,462,829	9,299,823
Expenditures							
Debt Service	39,779	229,545	217,345	239,531	2,801,365	455,403	455,509
Capital Expenditures	3,846,900	2,588,803	1,461,020	1,706,905	2,310,329	7,007,426	8,844,314
Transfers Out	-	-	-	73,124	257,848	-	-
Total	3,886,679	2,818,348	1,678,365	2,019,560	5,369,542	7,462,829	9,299,823

Chart 19.

Capital Projects Fund Revenue by Category

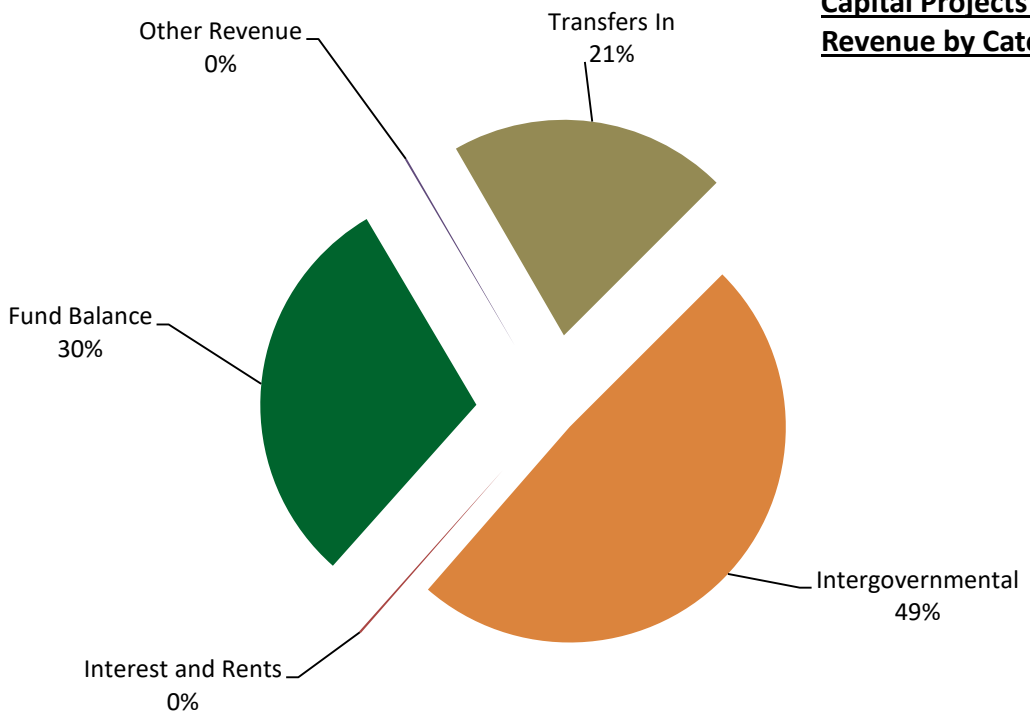
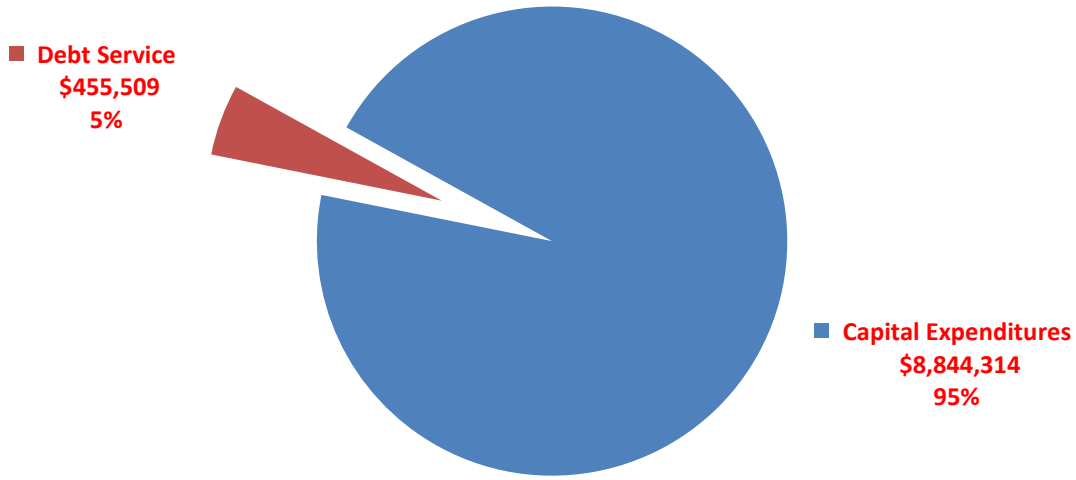


Chart 20.

Capital Projects Fund Expenditures by Category



MAJOR REVENUE SOURCES

Major revenue sources in the capital projects fund consist of intergovernmental, fund balance (including prior year bond proceeds), and transfers in which are detailed below.

Major Revenue Sources			
Revenue Source		2023 Budget	Percentage of Revenue
Intergovernmental	$	4,548,542	48.91%
Fund Balance		2,786,024	29.96%
Transfers In		1,935,199	20.81%
Total Major Revenues	$	9,269,765	99.68%
Total Capital Projects Fund Revenue	$	9,299,823	

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.

- **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 $490,000 is budgeted to be drawn down in 2023.

- **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 $1,750,000 is budgeted to be drawn down in 2023.

- **Commonwealth Financing Authority – Multimodal Transportation Fund Grants –** The Borough was awarded a total of $1,000,000 in state funding related to the Boroughs Carlisle Connectivity Project.

  Approximately $350,950 is budgeted to be drawn down in 2023.

➢ *Federal Funding*

The Borough was awarded three 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 $153,300 is budgeted to be drawn down in 2023.

- **US Department of the Treasury – Coronavirus State and Local Fiscal Recovery Funds –** The Borough was awarded a total of $9,186,671 in federal funding related to the American Rescue Plan.

  Approximately $727,418 is budgeted to be drawn down in 2023 in this fund. The Borough also received a separate pass-through award from the County of which $195,814 will be allocated to 2023 capital projects.

- **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 $10,950 is budgeted to be drawn down in 2023.

2. Fund Balance (including prior Bond Proceeds)

The Borough of Carlisle regularly 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 2023, the Borough does not anticipate issuing any new bonds but instead will allocate existing available bond proceeds currently held in fund balance (approximately $2,296,300) to cover the capital needs of this fund.

The debt section of this budget goes into further detail on the debt needs of this fund but it is anticipated that future debt needs will be as follows:

Year	New Borrowing Needs
2024	$427,893
2026	$400,000

The current total principal balance of outstanding debt in the capital fund is $7,084,667.

3. Transfers In

The Capital Projects Fund was established in 2017 and is used to account for all activity related to the General Funds capital activities. For any projects that require sources not already identified a Transfer In is required from the general fund.

In 2023, a transfer of $1,935,199 is anticipated to be transferred in from other funds to help cover costs not already financed by other sources.



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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:** The Highway Aid Projects fund is a non-operating fund and as such does not generate revenues (with exception to a small amount of interest). The primary funding source is a yearly Liquid Fuels Grant allocation which for 2023 is anticipated to be $538,816.

FINANCIAL SUMMARIES

Table 18.

Highway Aid Fund Revenue & Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue							
Fund Balance	-	-	-	-	-	175,069	154,441
Interest and Rents	13,673	29,575	37,313	10,374	605	645	6,743
Intergovernmental	522,601	552,909	566,599	551,458	511,987	504,286	538,816
Total	536,274	582,484	603,912	561,832	512,592	680,000	700,000
Expenditures							
Capital Expenditures	469,996	461,801	554,463	665,720	604,411	680,000	700,000
Total	469,996	461,801	554,463	665,720	604,411	680,000	700,000

Graph 14.

Highway Aid Fund Revenue by Year

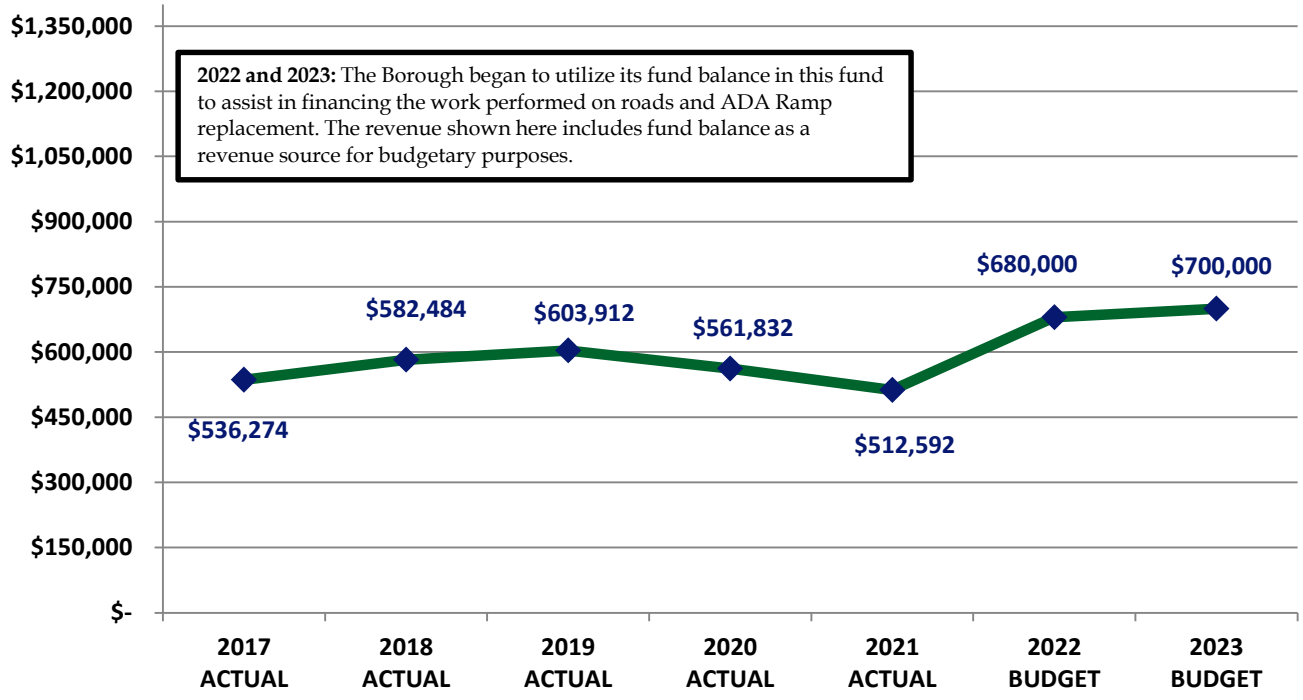
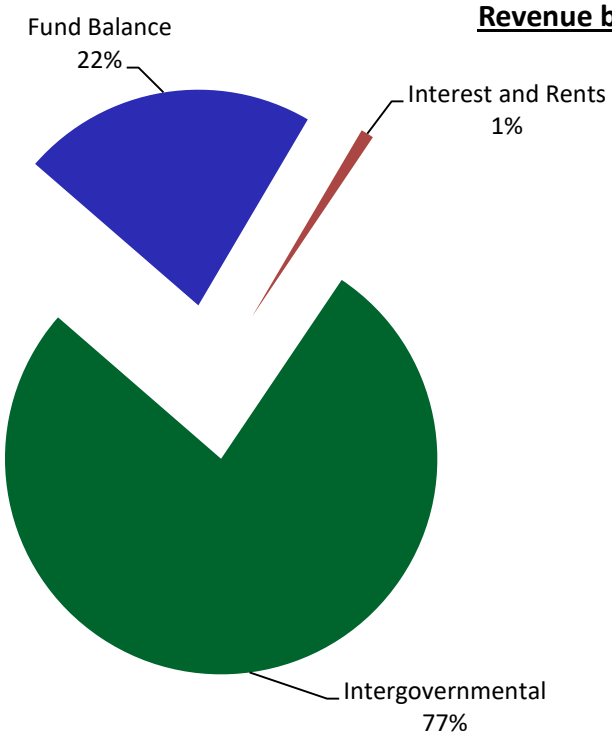
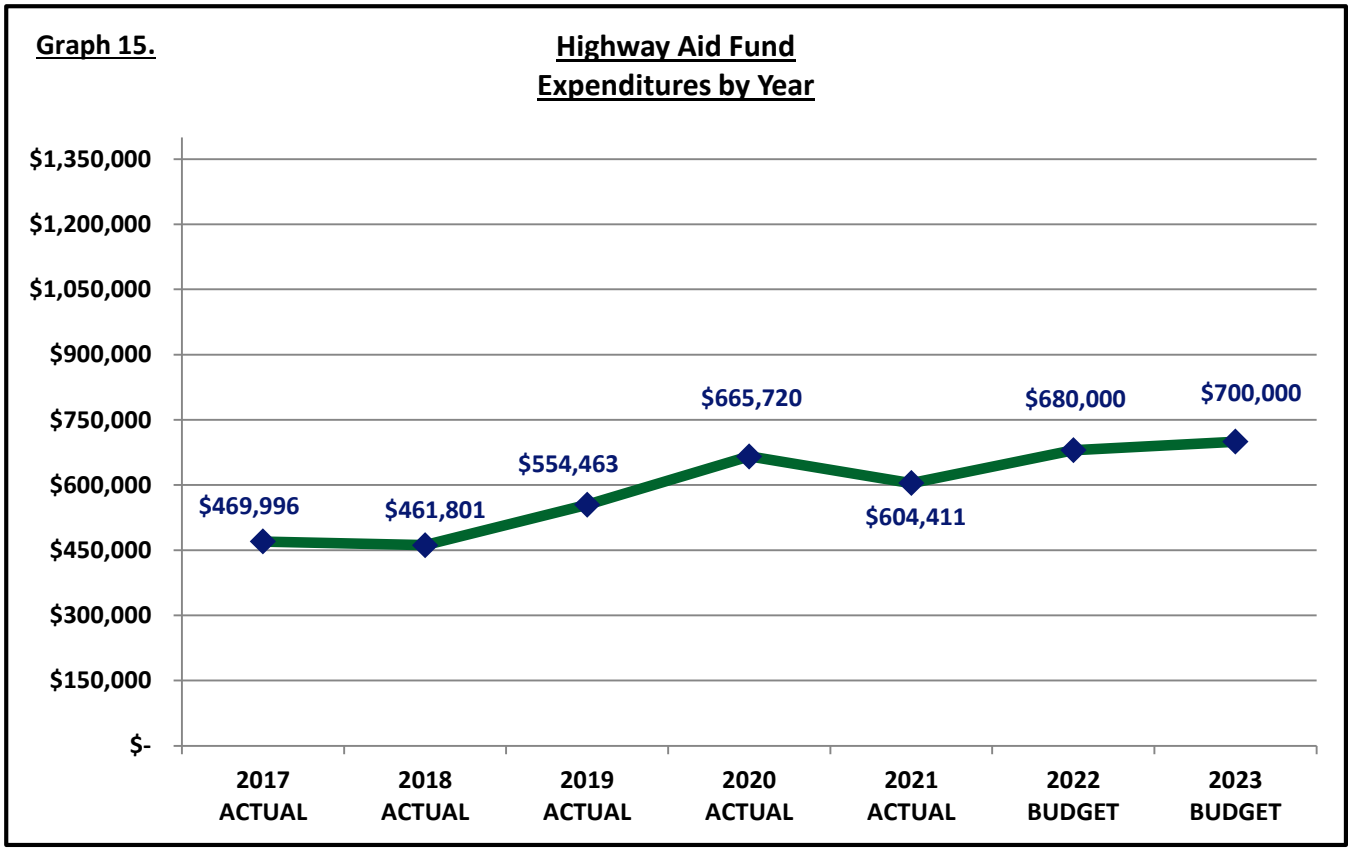


Chart 21.

Highway Aid Fund Revenue by Category





MAJOR REVENUE SOURCES

The primary revenue sources in the Highway Aid fund are intergovernmental revenue and Fund Balance, which are detailed below.

Major Revenue Sources			
Revenue Source		2023 Budget	Percentage of Revenue
Intergovernmental	$	538,816	76.97%
Fund Balance	$	154,441	22.06%
Total Major Revenues	$	693,257	99.04%
Total Highway Aid Fund Revenue	$	700,000	

1. Intergovernmental

The Borough has regularly received state Highway Aid Funding.

- ***State Funding***

The Borough was anticipates being awarded 2023 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 $538,816 will be received from the state in 2023. 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.

2. Fund Balance

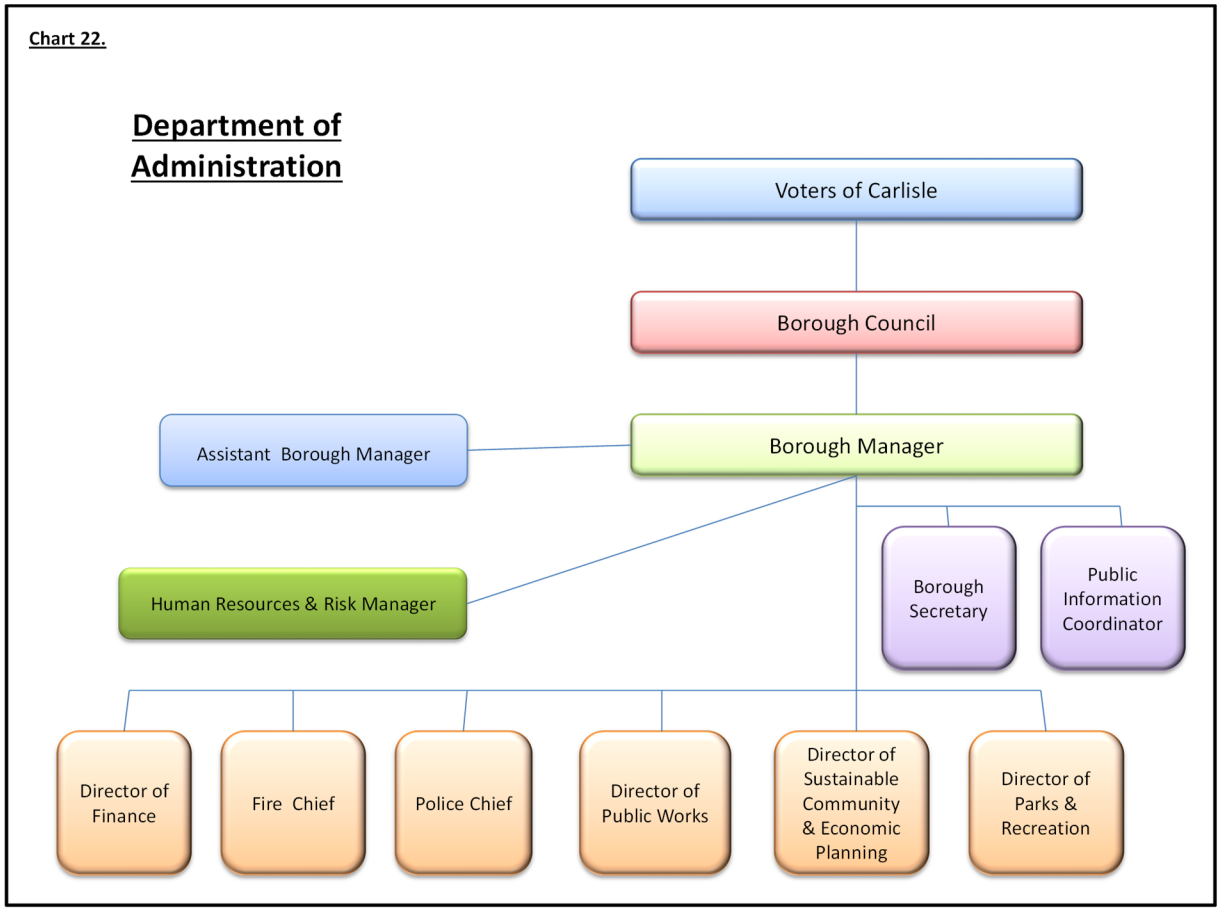
Over time, the Borough has accumulated a fund balance reserve through funds received in a given year being in excess of that years expenditures. The Borough anticipates using that fund balance reserve to cover current year capital expenditures totaling $154,441.

OPERATING BUDGETS



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Department of Administration



DEPARTMENT OVERVIEW

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

Department Functions		Department Financial Summary	
Borough Council	Information Technology	**Associated Funds**	All Funds
Manager's Office	Outside Agencies	**Budget In Total**	$2,869,250
Legal Services	Personnel	**Operating Budget**	$2,146,950
Property & Casualty Insurance		**Capital Budget**	$722,300
		Full-Time Employees	6

Transparency				
Council Objective: Consider increasing community engagement through existing, or potentially, additional resources. **Department Goals:** Advance community engagement and transparency efforts				
Dept./ *Function*	**Performance Measure**	**2021 Actual**	**2022 Actual**	**2023 Target**
Department of Administration *Borough Council*	Maximize the number of participants in the Outside Agency Program	11 Applicants 11 Awards	17 Applicants 17 Awards	14 Applicants 12 Awards

Evaluation: Modifications made to the 2021 application process has led to a growth in the number of applications received than in previous years. With continued outreach, and an emphasis from council on the importance of community engagement, the expectation is that this program will continue to grow in the number of participants as well as the quality of applicants. The Borough's goal with Outside Agency funding is to improve the following areas of the community – community beautification, social programs, support of community activities, and education. Projects that align with these goals are strongly considered as viable funding options.

Transparency				
Council Objective: Increase social media users by 50% **Department Goals:** Increase social media followers by 50%				
Dept./ *Function*	**Performance Measure**	**2021 Actual**	**2022 Actual**	**2023 Target**
Department of Administration *Manager's Office*	Maximize the number of visits/users to the Borough's website.	109,000 visits	113,000 visits	120,000 visits
	Maximize the number of users that follow the Borough's social media pages.	Facebook Followers: 6,158 LinkedIn Followers: 795	Facebook Followers: 7,000 LinkedIn Followers: 1,000	Facebook Followers: 9,500 LinkedIn Followers: 1,300

Evaluation: Having a Public Information Coordinator has significantly improved the Borough's online social media and website presence. As the data above indicates, year over year has brought a significant increase in the number of individuals we are able to reach via the internet. The Borough strives to be transparent and engage in a variety of ways with the community. Information is shared regularly in an effort to inform the public and highlight organization and community activities.

Revenue

Council Objectives: Diversify revenues. Identify multi-discipline funding partners to assist with implementation of various projects.
Department Goals:
1) Identify uses of ARP Funds.
2) Continue to explore and advance inter-municipal partnerships.

Dept./ *Function*	Performance Measure	2021 Actual	2022 Actual	2023 Target
Department of Administration *Borough Council*	Allocate revenue replacement received from the American Rescue Plan allocation.	$ 0	$ 425,135 allocated	Greater than $ 0.
Department of Administration *Borough Council*	Pursue capital projects that can be funded through inter-municipal partnerships.	5 Projects	6 Projects	8 Projects

Quality of Life

Council Objectives: Formulate for Council approval, a public safety, co-responder program (including costs and protocols) that diverts non-violent emergencies to appropriate social workers and health professionals.
Department Goals: Increase awareness and use of mental health and human services to improve quality of life.

Dept./ *Function*	Performance Measure	2021 Actual	2022 Actual	2023 Target
Department of Administration *Human Resources*	Establish the co-responder program.	N/A	N/A	Establish the structure of the co-responder program by March 31, including vision, mission, goals, general guidelines, and performance measures; hire staff by June 1.

Quality of Life

Council Objectives: Review Human Rights Campaign scorecard and identify 2-3 areas for improvement.
Department Goals: Improve in 2 areas on the MEI scorecard.

Dept./ *Function*	Performance Measure	2021 Actual	2022 Actual	2023 Target
Department of Administration *Human Resources*	Points scored on MEI scorecard.	86 points	88 points	Pending selection of Carlisle as one of the communities to be measured by the HRC for 2023, improve MEI scorecard by 1-2 points.

Personnel

Council Objectives: Review departments for future workforce needs.
Department Goals: Assess departments for succession planning and other vulnerabilities.

Dept./ *Function*	Performance Measure	2021 Actual	2022 Actual	2023 Target
Department of Administration *Human Resources*	Departments reviewed and complement established for future workforce needs.	Reviewed Finance front desk staffing; Public Works restructure (added foreman); WTP restructure (added senior operator)	WWTP restructure; Finance restructure; HR restructure; initial SCEP structure established	Assistant Engineer position and Assistant Finance Director positions to be filled; continue assessment of bringing lawn maintenance in-house utilizing existing staff and supplementing with seasonal staff.

Personnel				
Council Objectives: Develop employee skillsets including but not limited to leadership, customer service, software, improving departmental efficiencies across the organization and foster a culture of belonging **Department Goals**: Present training in three areas.				
Dept./ *Function*	**Performance Measure**	**2021 Actual**	**2022 Actual**	**2023 Target**
Department of Administration *Human Resources*	Training is completed.	No Borough-wide training held	Discovery learning for all staff; Working in a Diverse World for top-level leadership; Active Threat for all staff; AED and Stop the Bleed for all staff; CPR optional; Performance Management for all staff; Employee Self-Service for all staff	Implicit Bias for all staff; Customer Service for front-line staff; De-escalation/aggressive behavior training for Codes and other appropriate staff

FINANCIAL SUMMARIES

Table 19.

Department of Administration Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Borough Council							
Operating Expenditures	88,874	121,637	129,114	120,127	119,911	316,169	487,417
Capital Expenditures	-	-	-	-	-	-	-
Total	**88,874**	**121,637**	**129,114**	**120,127**	**119,911**	**316,169**	**487,417**
Manager's Office							
Operating Expenditures	392,859	426,406	457,282	414,967	454,986	495,416	502,119
Capital Expenditures	-	-	-	-	-	-	2,800
Total	**392,859**	**426,406**	**457,282**	**414,967**	**454,986**	**495,416**	**504,919**
Legal Services							
Operating Expenditures	233,660	179,034	110,507	109,659	105,207	135,000	125,000
Capital Expenditures	-	-	-	-	-	-	-
Total	**233,660**	**179,034**	**110,507**	**109,659**	**105,207**	**135,000**	**125,000**
Personnel							
Operating Expenditures	114,074	121,501	121,578	190,954	109,315	199,537	276,683
Capital Expenditures	-	-	-	-	-	-	-
Total	**114,074**	**121,501**	**121,578**	**190,954**	**109,315**	**199,537**	**276,683**
Information Technology							
Operating Expenditures	200,522	232,155	258,657	254,746	237,374	324,460	340,908
Capital Expenditures	-	17,925	35,574	91,883	4,288	18,500	719,500
Total	**200,522**	**250,080**	**294,231**	**346,629**	**241,662**	**342,960**	**1,060,408**
Outside Agencies							
Operating Expenditures	107,618	122,527	122,100	111,600	68,500	68,000	93,000
Capital Expenditures	-	-	-	-	-	-	-
Total	**107,618**	**122,527**	**122,100**	**111,600**	**68,500**	**68,000**	**93,000**
Property & Casualty Insurance							
Operating Expenditures	228,827	237,747	250,575	258,298	257,025	305,509	321,823
Capital Expenditures	-	-	-	-	-	-	-
Total	**228,827**	**237,747**	**250,575**	**258,298**	**257,025**	**305,509**	**321,823**
Total	**1,366,434**	**1,458,932**	**1,485,387**	**1,552,234**	**1,356,606**	**1,862,591**	**2,869,250**

Graph 16.

Department of Administration
Total Expenditures by Year

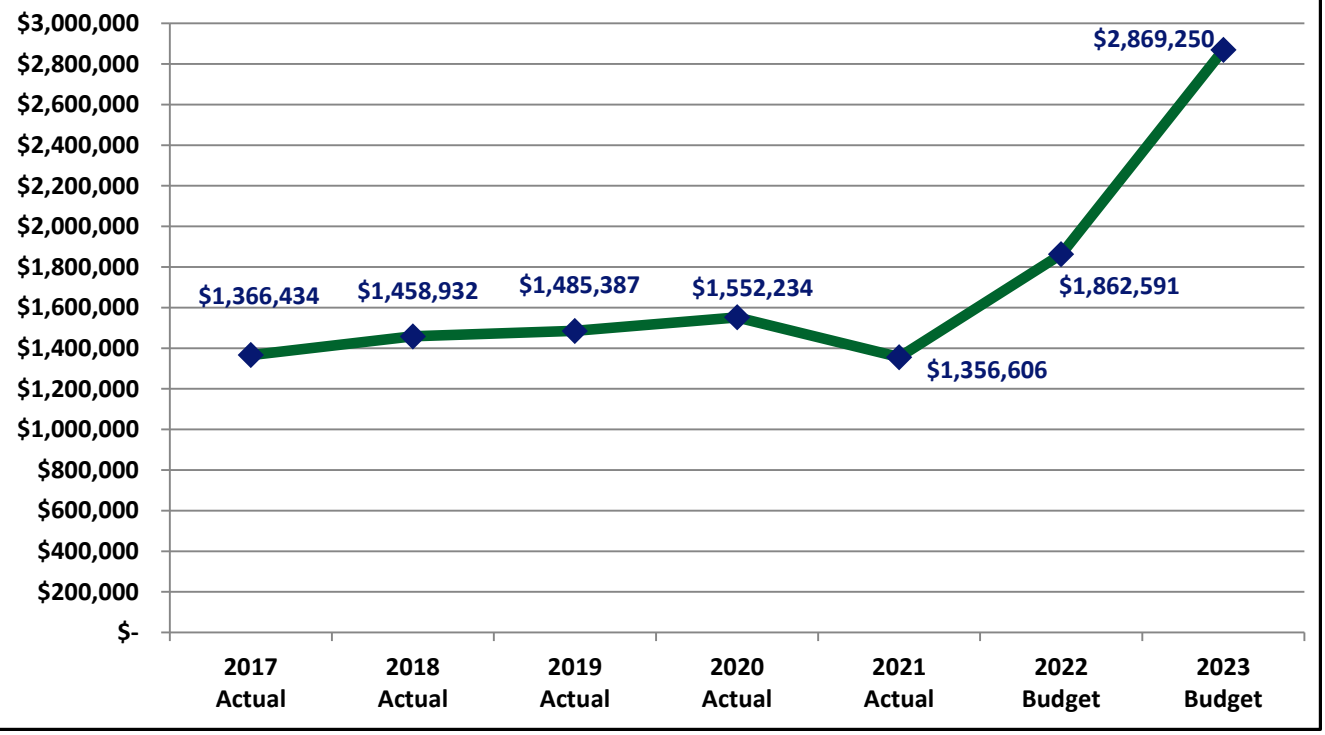


Chart 23.

Department of Administration
Expenditures by Category

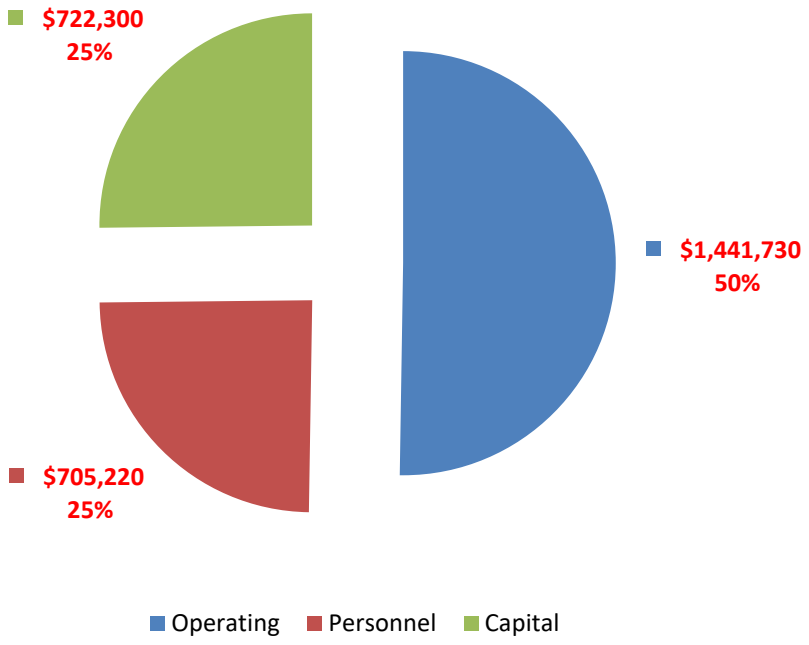
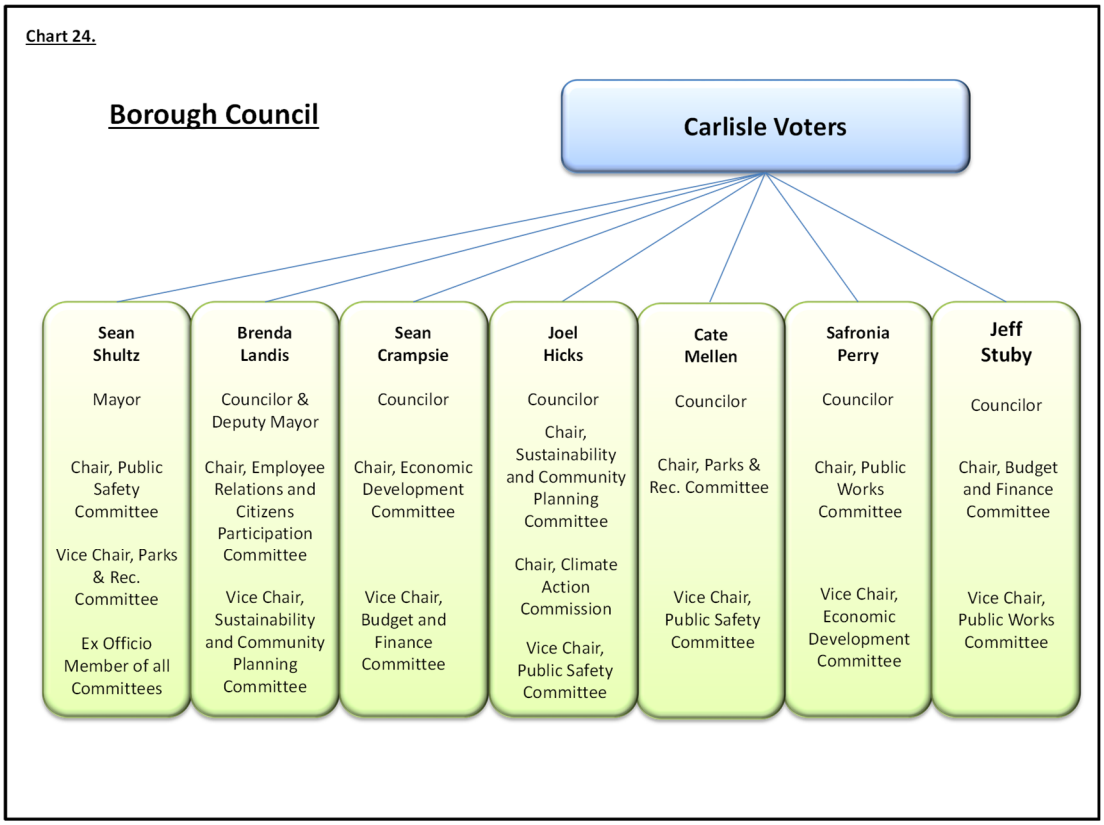


Chart 24.



FUNCTION OVERVIEW

Function Snapshot	
Department	Administration
Applicable Funds	General
Budget In Total	$487,417
Operating Budget	$487,417
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
Jeff Stuby, Safronia Perry, Cate Mellen, Sean Crampsie
Brenda Landis, Sean Shultz, Joel Hicks

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

2022 ACCOMPLISHMENTS:

- Certified Sustainable Community through Pennsylvania Municipal League
- Voted 4th Best Historic Small Town by USA Today 10Best
- 21st consecutive year recognized as Tree City USA
- Adopted Climate Action Plan
- 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
- Advanced public engagement and transparency through implementation of CitizenLab, an online citizen engagement platform

2023 GOALS

- Develop long-term strategic plan
- Identify uses of ARP funds
- Develop economic opportunities for communities of color through property acquisition, investments, and general support
- Evaluate improvement opportunities with volunteer firefighter companies
- Advance community engagement and transparency efforts
- Advance the Borough of Carlisle's Climate Action Plan
- Continue to explore and advance inter-municipal partnerships

FINANCIAL SUMMARIES

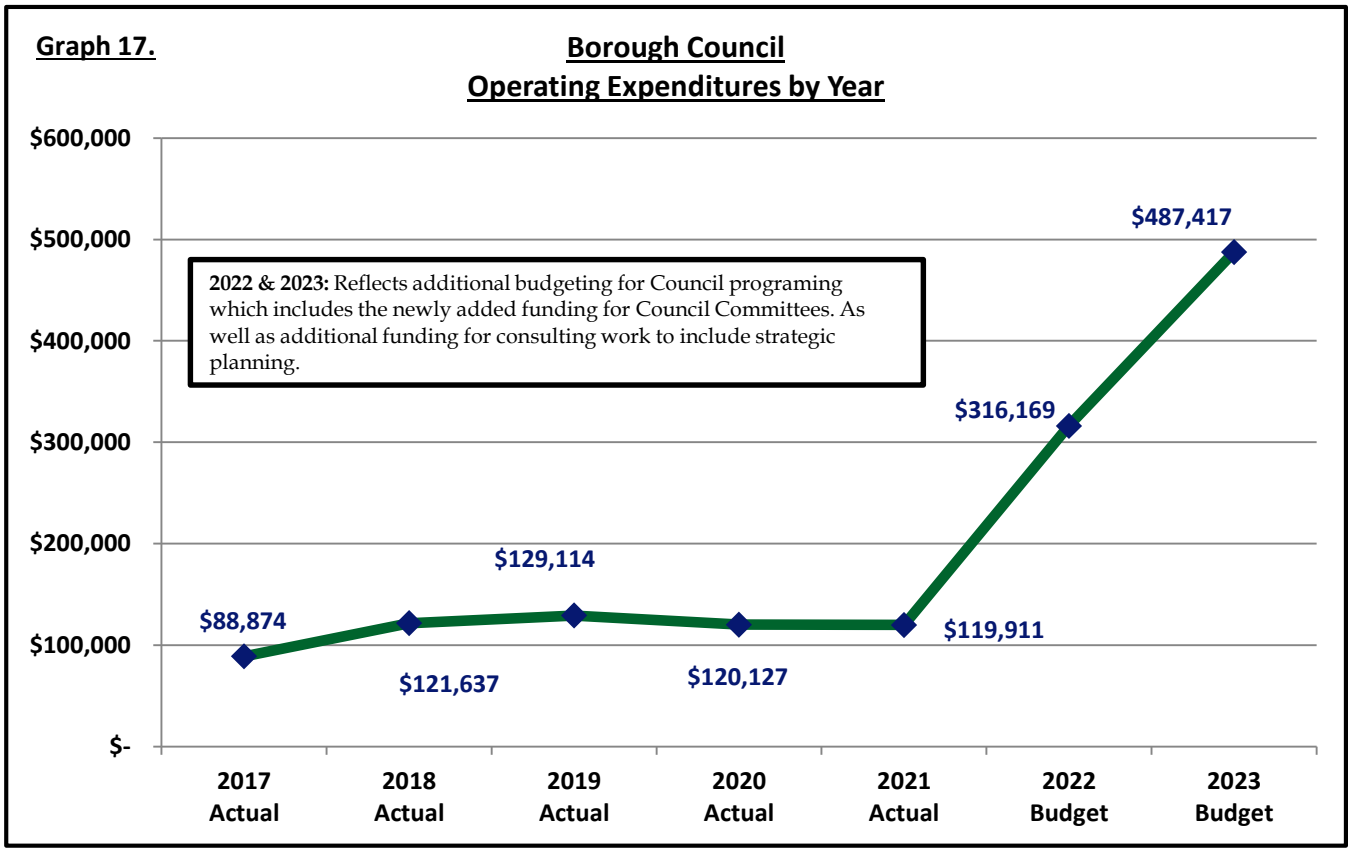
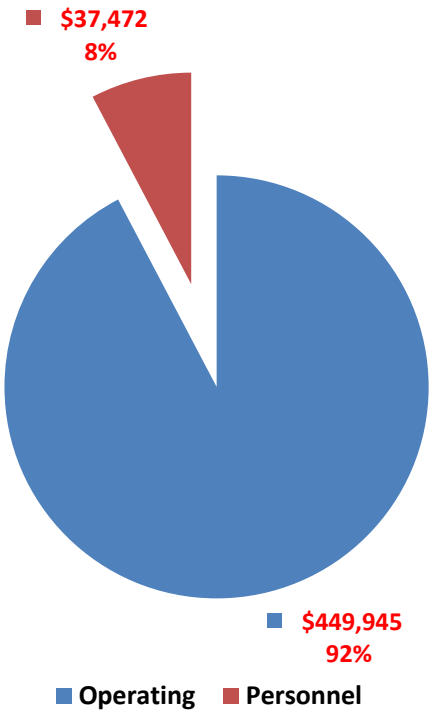


Chart 25.

Borough Council Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Administration
Applicable Funds	General Fund; Capital Projects; Parking Fund
Budget In Total	$ 1,783,327
Operating Budget	$ 1,061,027
Capital Budget	$ 722,300
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)

2022 ACCOMPLISHMENTS

- Worked with new telecommunications provider to enhance services to residents
- Upgraded camera system oversight and long-term plans
- Enhanced IT security measures
- Increased social media followers by approximately 11% across all platforms

2023 GOALS

- Continue to provide training to Borough employees in technical areas as well as organizational and diversity, equity, and inclusion
- Provide a 2023 balanced budget to Borough Council
- Increase social media followers by 50%
- Improve access to public meetings and related agenda information
- Develop Borough wide economic development strategy and consider improvements to codes and other regulations to provide structure for sustainable growth
- Continue implementation of the Carlisle Urban Redevelopment Plan including the TIF
- Review and update Personnel & IT policies and advance the Borough's Wellness Program
- Continue a multi-year review to identify potential opportunities and problems the organization faces to ensure that the Borough remains financial stable in the short and long term
- Continue the repair, rehabilitation, and replacement of Borough infrastructure that includes a public education component
- Facilitate government advocacy
- Seek creative solutions to build the Borough's tax base and improve revenue sources
- Continue to pursue sustainable/renewable energy options that can benefit the community
- Review and recommend potential modifications regarding stormwater mitigation
- Continue to advance Borough Hall renovations
- Explore potential restructuring select departments for better efficiency and effectiveness in the delivery of services
- Explore additional downtown revitalization strategies that have the ability to capitalize on existing assets, as well as address public perceptions

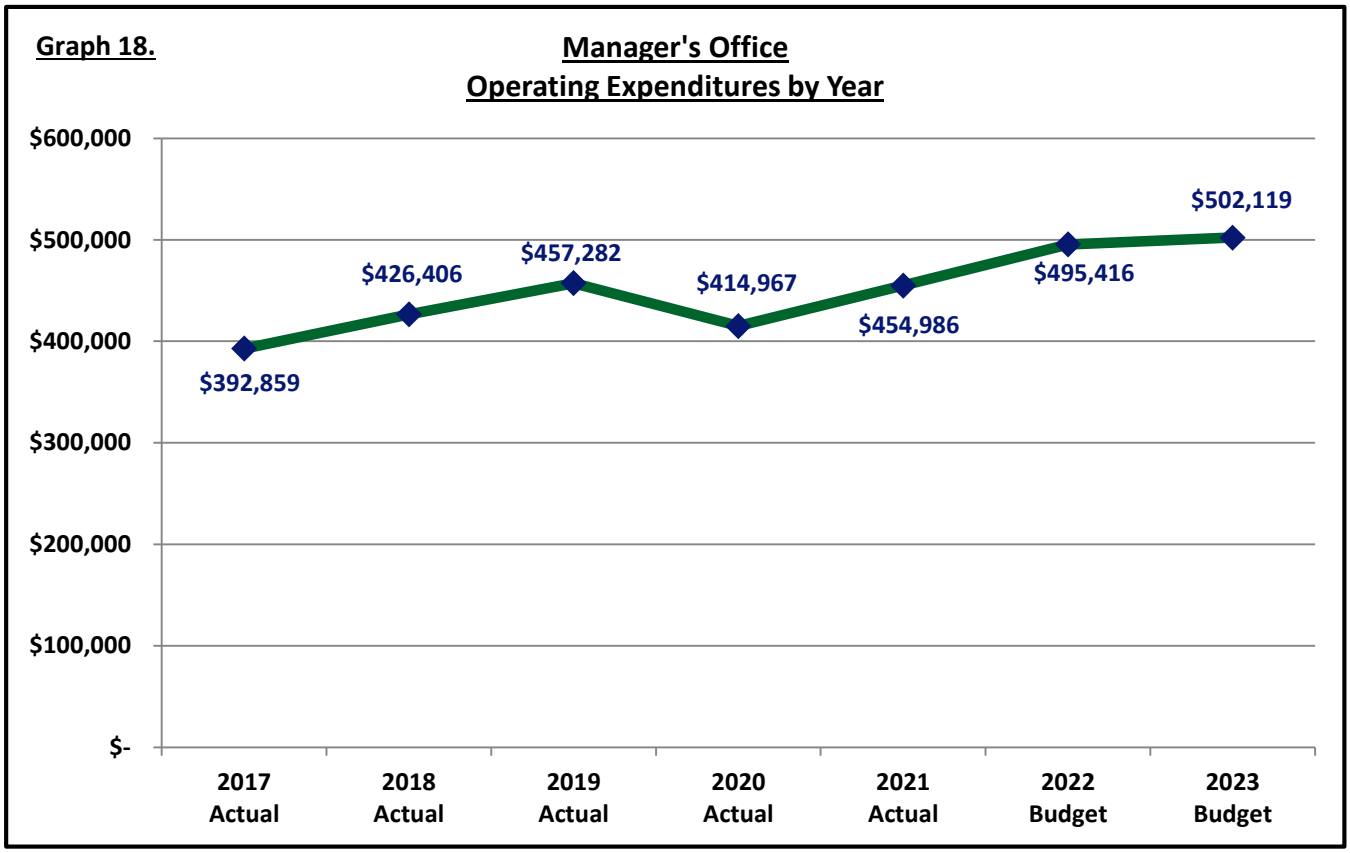
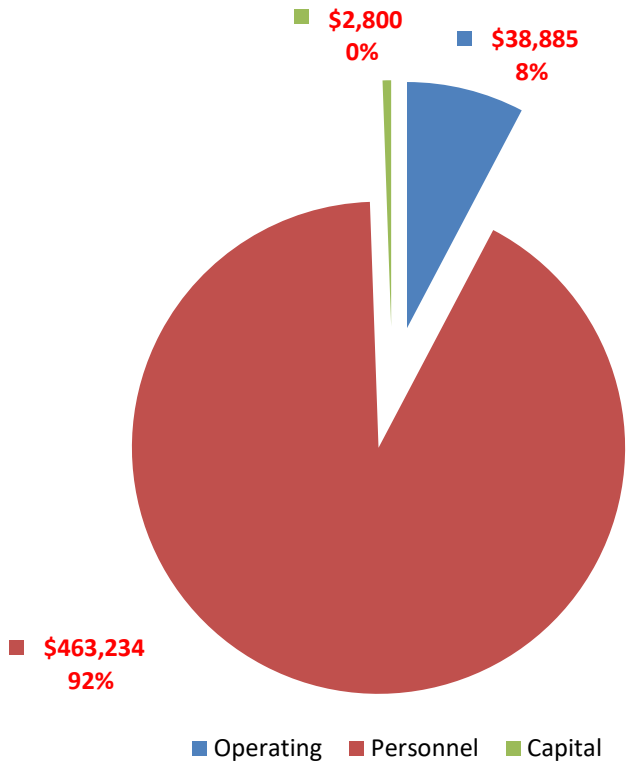

Graph 18.
Manager's Office
Operating Expenditures by Year
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$-
$392,859
$426,406
$457,282
$414,967
$454,986
$495,416
$502,119
2017 Actual
2018 Actual
2019 Actual
2020 Actual
2021 Actual
2022 Budget
2023 Budget

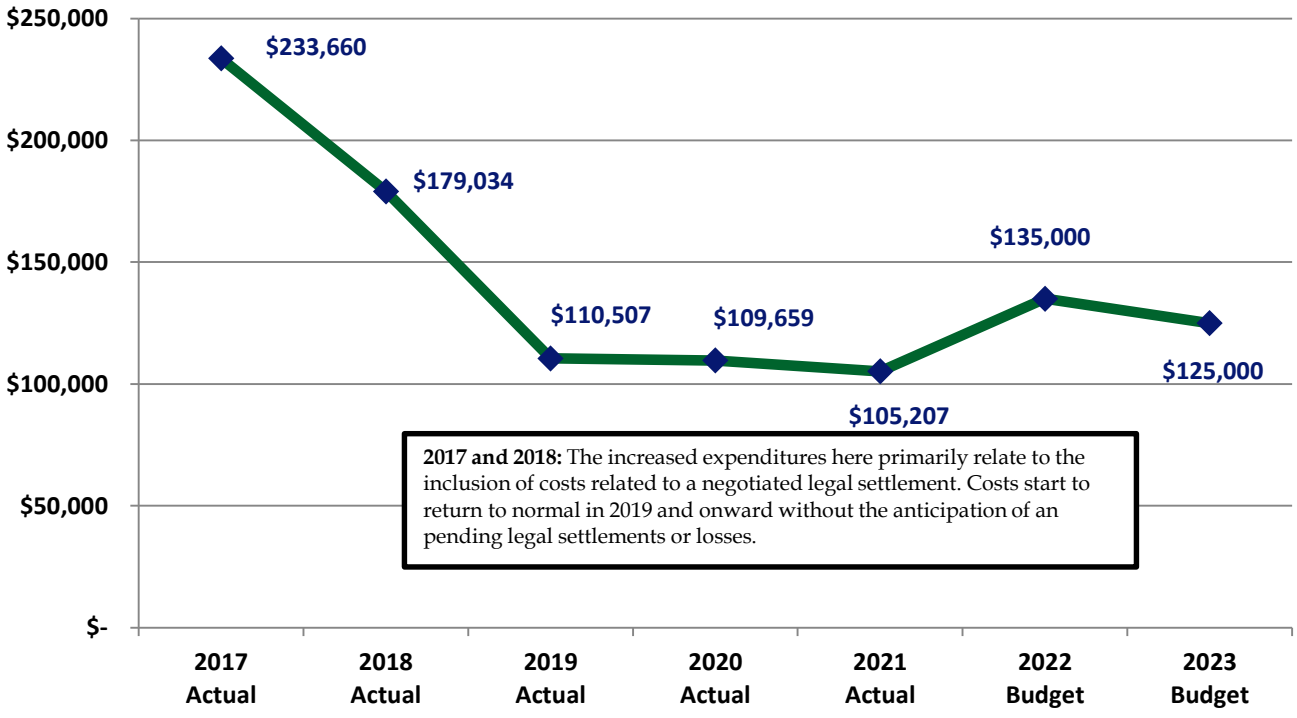
Chart 26.

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

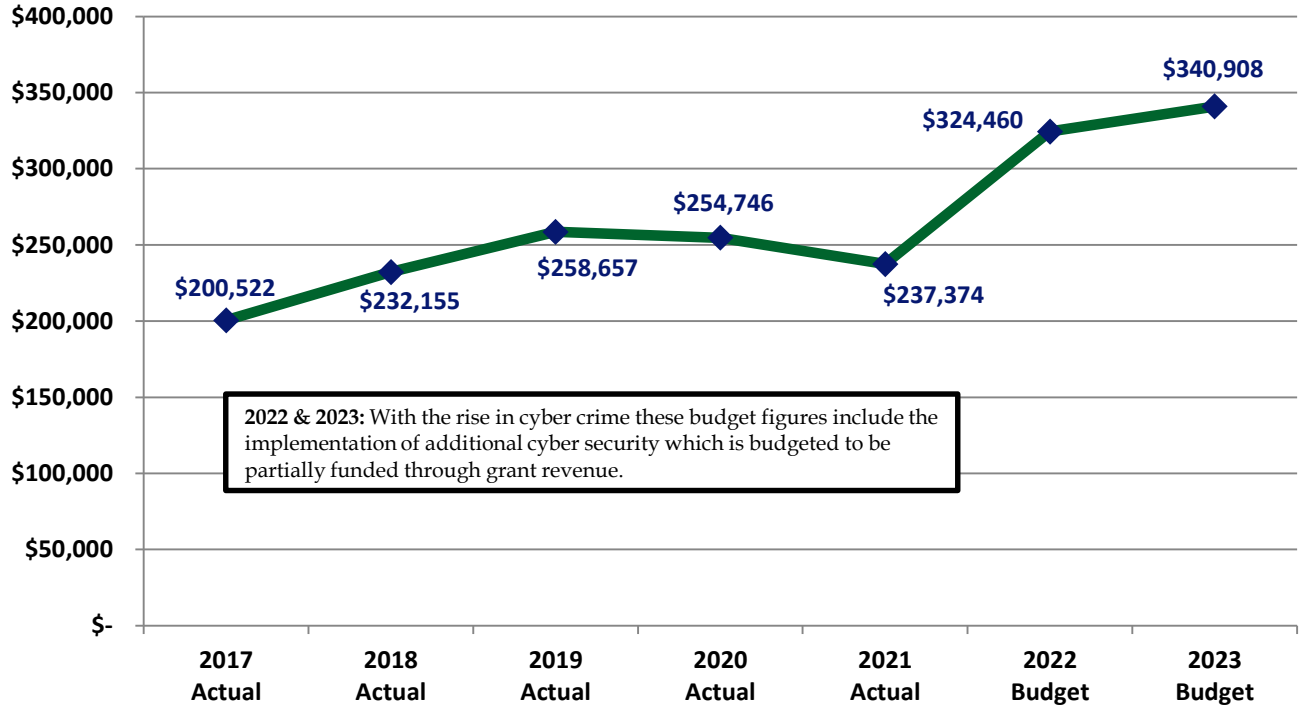
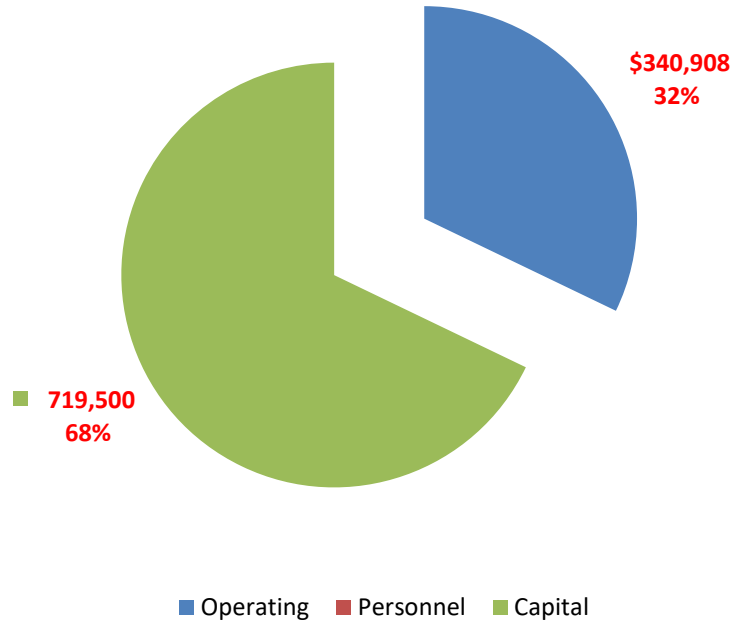


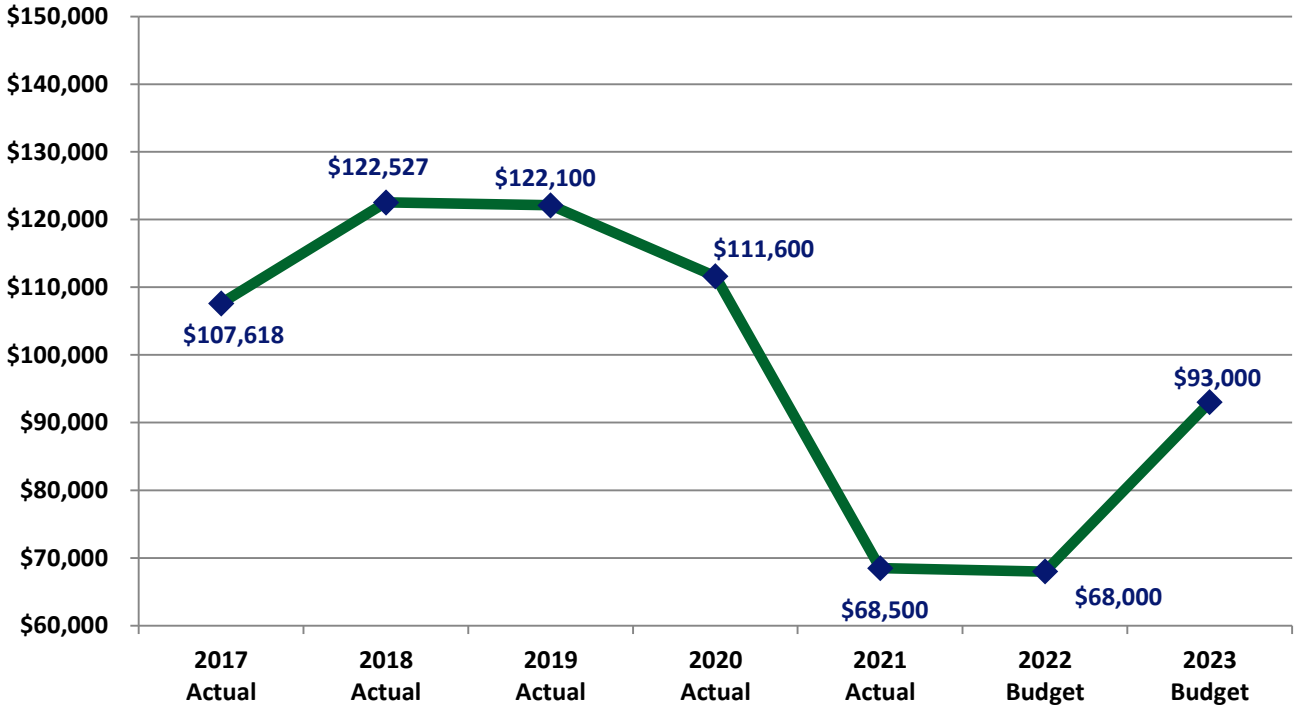
Chart 27.

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	$598,506
Operating Budget	$598,506
Capital Budget	$ -
Full-Time Employees	2

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 (HIPAA) 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, onboarding, separations
- Maintenance of the pay classification system and ensuring a competitive total benefits and compensation package, including retirement option(s).
- Employee relations, investigations, performance evaluation, discipline, recognition
- Labor law compliance
- Training and development programs
- Wellness programs and employee benefit education
- Policy recommendation
- ADA, FMLA, workers compensation, unemployment compensation
- Risk management, assist with employee health & safety

BUDGETARY ACTIVITIES

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

Graph 22.

Personnel
Operating Expenditures by Year

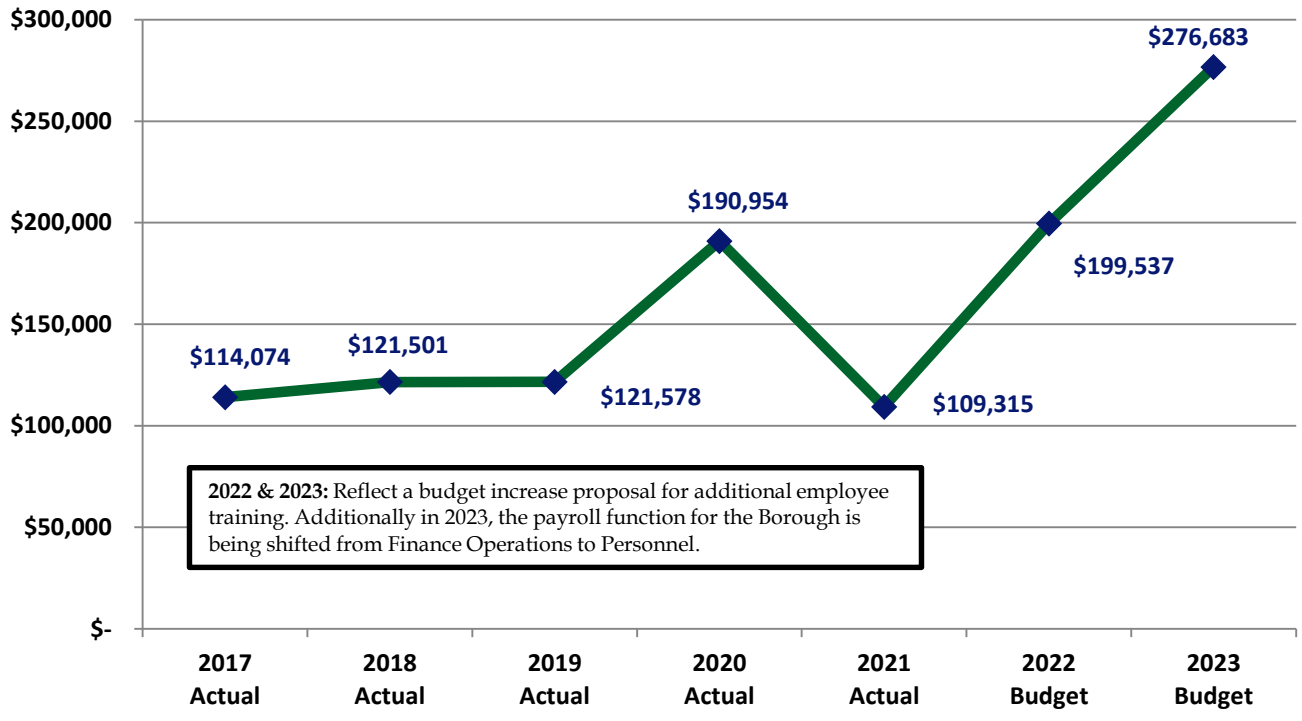
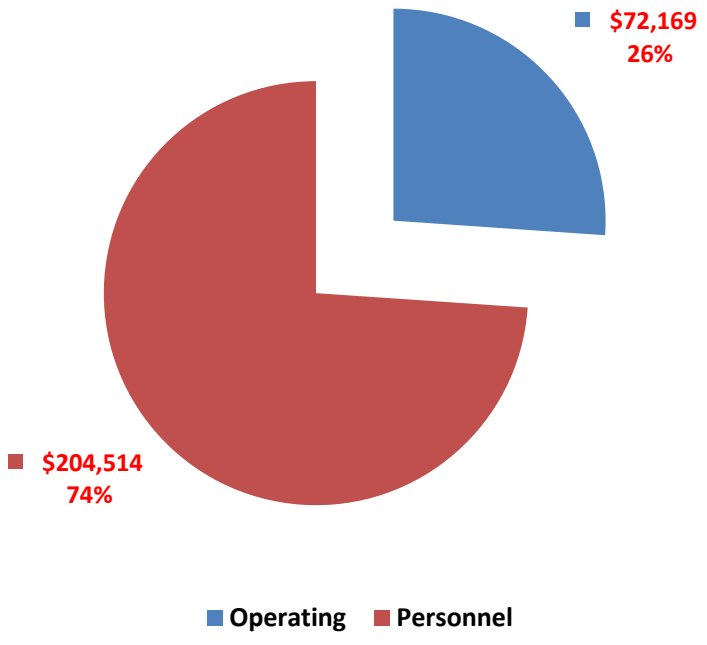


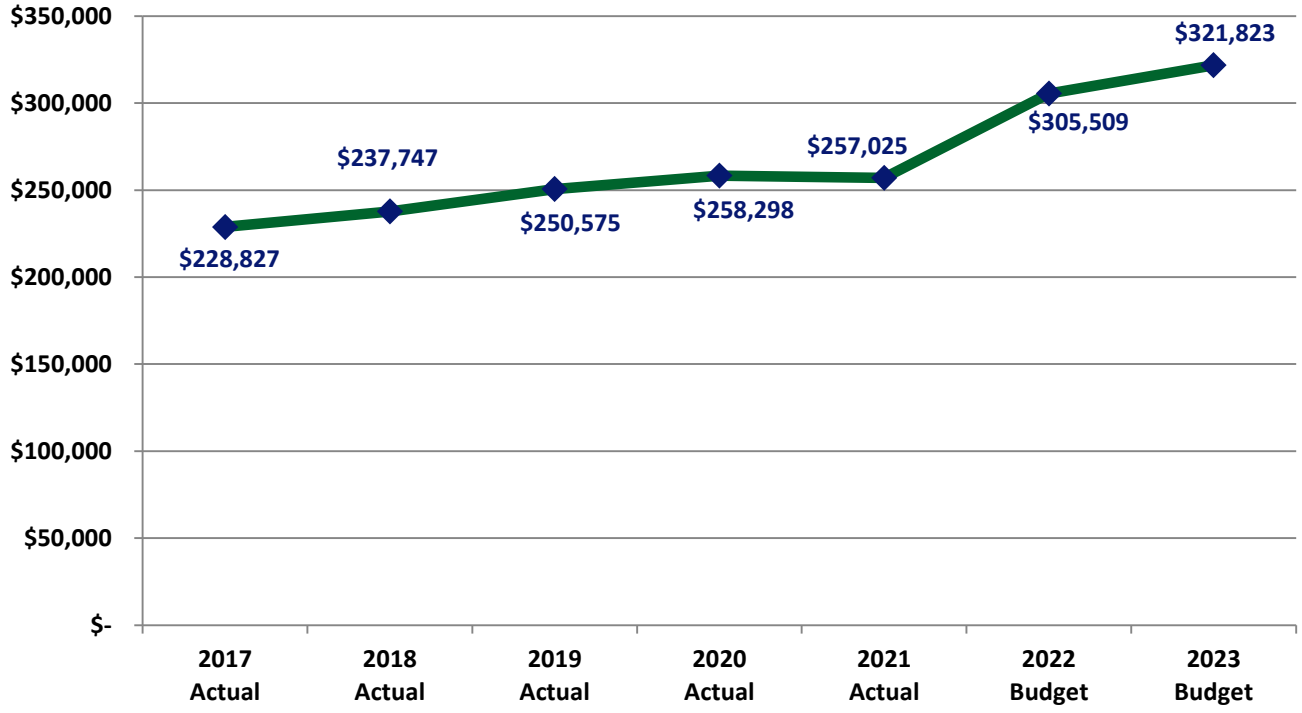
Chart 28.

Personnel
Expenditures by Category

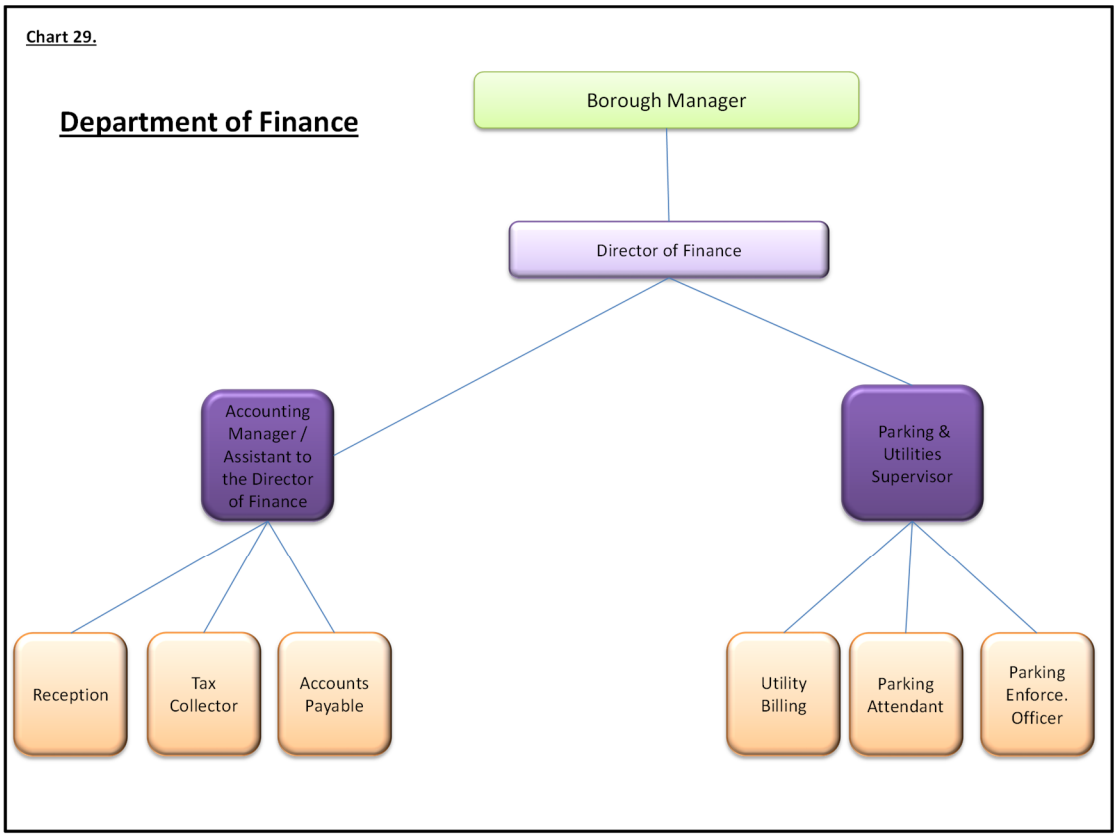


Graph 23.

Property & Casualty Insurance
Operating Expenditures by Year



Department of Finance



DEPARTMENT OVERVIEW

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

Department Functions		Department Financial Summary	
Finance Operations	Water Billing & Collection	**Associated Funds**	All Funds
Sewer Billing & Collection	Stormwater Billing & Coll.	**Budget In Total**	$12,188,752
Tax Collection	Parking Operations	**Operating Budget**	$11,105,737
Parking Garage	Debt Service	**Capital Budget**	$1,083,015
Water Authority	Sewer Authority	**Full-Time Employees**	6.30
Unallocated Employee Benefits	Transfers Out		

Revenue				
Council Objectives: Diversify revenues. Identify multi-discipline funding partners to assist with implementation of various projects. **Department Goals**: Implement a pass-through credit card fees program to customers.				
Dept./ ***Function***	**Performance Measure**	**2021 Actual**	**2022 Actual**	**2023 Target**
Department of Finance *Finance Operations*	Increase the number of functions that charge a fee for credit card payments	5 department functions accepted credit card payments with fee.	8 department functions accepted credit card payments with fee.	Continue adding services online that charge fees.
Department of Administration *Utility Billing & Collection*	Increase the number of utility credit card payments with users agreeing to pay processing fees.	0 Payments	654 payments	1,500 payments

Evaluation: One of our focuses is to reduce the number of credit card transactions that are paid for by taxpayer dollars. A large percentage of our online payments relate to payment on utility bills and in effort to reduce the burden on tax payer dollars, efforts are being made to pass the service charges on to the individual customer that elects that form of payment.

Service Delivery				
Council Objectives: Evaluate parking lease structure and determine ways to improve utilization and efficiency on existing lots to reduce times where spaces are leased but not used. **Department Goals**: Utilize parking lot utilization study improve lease program.				
Dept./ ***Function***	**Performance Measure**	**2021 Actual**	**2022 Actual**	**2023 Target**
Department of Finance *Parking*	Improve the utilization rate of Borough owned leased lots.	Unknown.	Utilization Rate: 1) Locust Lot - 54% 2) Louther North - 26% 3) Louther South - 32% 4) Pomfret - 38% 5) Liberty - 67%	Utilization Rate: 1) Locust Lot - 75% 2) Louther North - 75% 3) Louther South - 75% 4) Pomfret - 75% 5) Liberty - 75%

Evaluation: The current lease program is limiting in the number of leaseholders we can have. The changes to the way people work due to COVID-19 has led to a reduction in the utilization rate of our parking lots. This has lead to a formal evaluation of each of our parking lots with the goal of improving the utilization rate year over year.

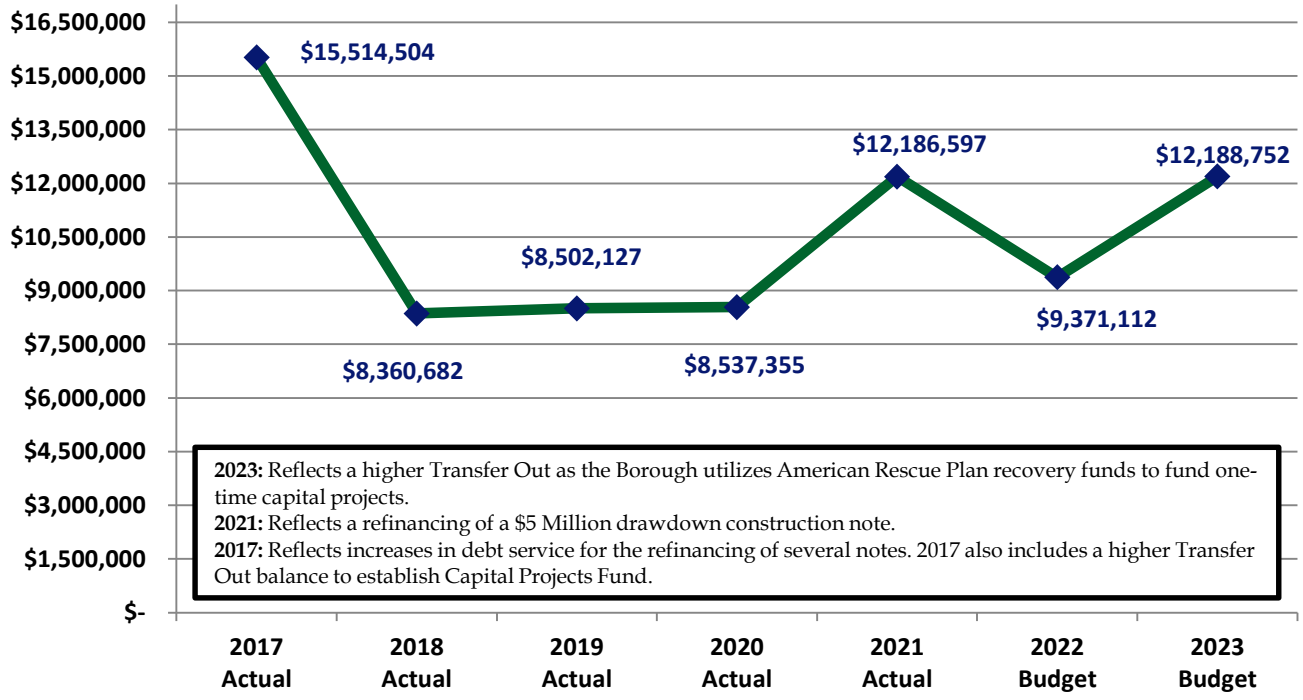
Table 20.

Department of Finance Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Finance Operations							
Operating Expenditures	503,429	435,820	501,039	519,161	529,333	580,304	511,608
Capital Expenditures	-	-	-	-	-	-	-
Total	**503,429**	**435,820**	**501,039**	**519,161**	**529,333**	**580,304**	**511,608**
Water Billing & Collection							
Operating Expenditures	83,544	110,265	49,158	32,336	33,654	40,477	74,145
Capital Expenditures	2,270	-	-	-	6,710	53,750	164,500
Total	**85,814**	**110,265**	**49,158**	**32,336**	**40,364**	**94,227**	**238,645**
Stormwater Billing & Collection							
Operating Expenditures	-	-	22,242	11,290	20,715	37,264	53,149
Capital Expenditures	-	-	-	-	-	-	2,000
Total	**-**	**-**	**22,242**	**11,290**	**20,715**	**37,264**	**55,149**
Sewer Billing & Collection							
Operating Expenditures	67,893	97,149	39,593	37,885	36,584	39,270	75,249
Capital Expenditures	2,270	-	-	-	6,710	53,750	164,500
Total	**70,163**	**97,149**	**39,593**	**37,885**	**43,294**	**93,020**	**239,749**
Tax Collection							
Operating Expenditures	64,571	123,177	139,630	128,492	136,390	140,665	147,586
Capital Expenditures	-	-	-	-	-	-	-
Total	**64,571**	**123,177**	**139,630**	**128,492**	**136,390**	**140,665**	**147,586**
Parking Operations							
Operating Expenditures	113,521	98,603	115,953	141,515	146,363	256,511	269,215
Capital Expenditures	9,315	-	-	-	-	31,000	652,015
Total	**122,836**	**98,603**	**115,953**	**141,515**	**146,363**	**287,511**	**921,230**
Parking Garage							
Operating Expenditures	96,707	86,769	93,315	75,757	90,286	156,246	131,362
Capital Expenditures	73,773	-	877	-	-	171,100	100,000
Total	**170,480**	**86,769**	**94,192**	**75,757**	**90,286**	**327,346**	**231,362**
Debt Service							
Operating Expenditures	5,961,240	1,535,886	1,457,207	1,598,662	4,815,604	4,192,007	4,203,600
Capital Expenditures	-	-	-	-	-	-	-
Total	**5,961,240**	**1,535,886**	**1,457,207**	**1,598,662**	**4,815,604**	**4,192,007**	**4,203,600**
Water Authority							
Operating Expenditures	2,901	770	5,440	1,003	3,524	8,850	8,125
Capital Expenditures	-	-	-	-	-	-	-
Total	**2,901**	**770**	**5,440**	**1,003**	**3,524**	**8,850**	**8,125**
Sewer Authority							
Operating Expenditures	200	5,313	2,580	1,900	7,935	15,200	15,200
Capital Expenditures	-	-	-	-	-	-	-
Total	**200**	**5,313**	**2,580**	**1,900**	**7,935**	**15,200**	**15,200**
Unallocated Employee Benefits							
Operating Expenditures	960,806	1,009,120	1,001,074	989,128	964,619	897,221	1,023,422
Capital Expenditures	-	-	-	-	-	-	-
Total	**960,806**	**1,009,120**	**1,001,074**	**989,128**	**964,619**	**897,221**	**1,023,422**
Transfers Out							
Operating Expenditures	4,898,256	2,182,254	2,578,303	2,541,998	2,698,717	2,697,497	4,593,076
Capital Expenditures	-	-	-	-	-	-	-
Total	**4,898,256**	**2,182,254**	**2,578,303**	**2,541,998**	**2,698,717**	**2,697,497**	**4,593,076**
Depreciation							
Operating Expenses	2,673,808	2,675,556	2,495,716	2,458,228	2,689,453	-	-
Capital Expenses	-	-	-	-	-	-	-
Total	**2,673,808**	**2,675,556**	**2,495,716**	**2,458,228**	**2,689,453**	**-**	**-**
Total	**15,514,504**	**8,360,682**	**8,502,127**	**8,537,355**	**12,186,597**	**9,371,112**	**12,188,752**

Graph 24.

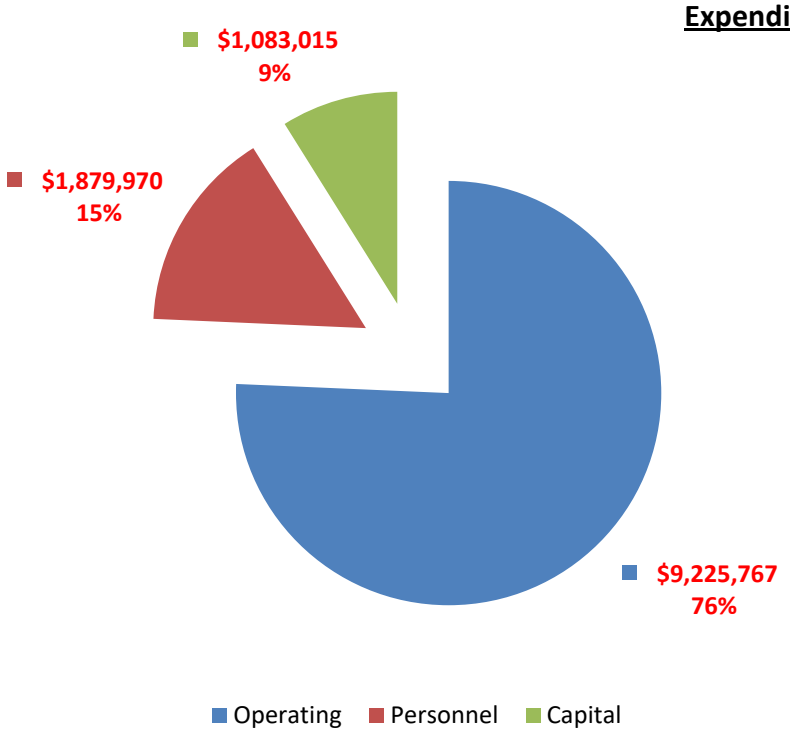
Department of Finance
Total Expenditures by Year



2023: Reflects a higher Transfer Out as the Borough utilizes American Rescue Plan recovery funds to fund one-time capital projects.
2021: Reflects a refinancing of a $5 Million drawdown construction note.
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 to assist with and prepare for the independent annual audit.

Function Snapshot	
Department	Finance
Applicable Funds	All Funds
Budget In Total	$10,331,706
Operating Budget	$10,331,706
Capital Budget	$ -
Full-Time Employees	3

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)

2022 ACCOMPLISHMENTS

- received unmodified opinion for 2021 audit report
- submitted 2021 audit report for GFOA Award for Excellence in Financial Reporting
- received GFOA Award for Excellence in Financial Reporting for 2020 audit
- received GFOA Budget Award for 2022 budget

2023 GOALS

- unmodified opinion for 2022 audit report
- GFOA Award for Excellence in Financial Reporting
- GFOA Award for Distinguished Budget Presentation
- Implement a pass through credit card fees program to customers

Graph 25.

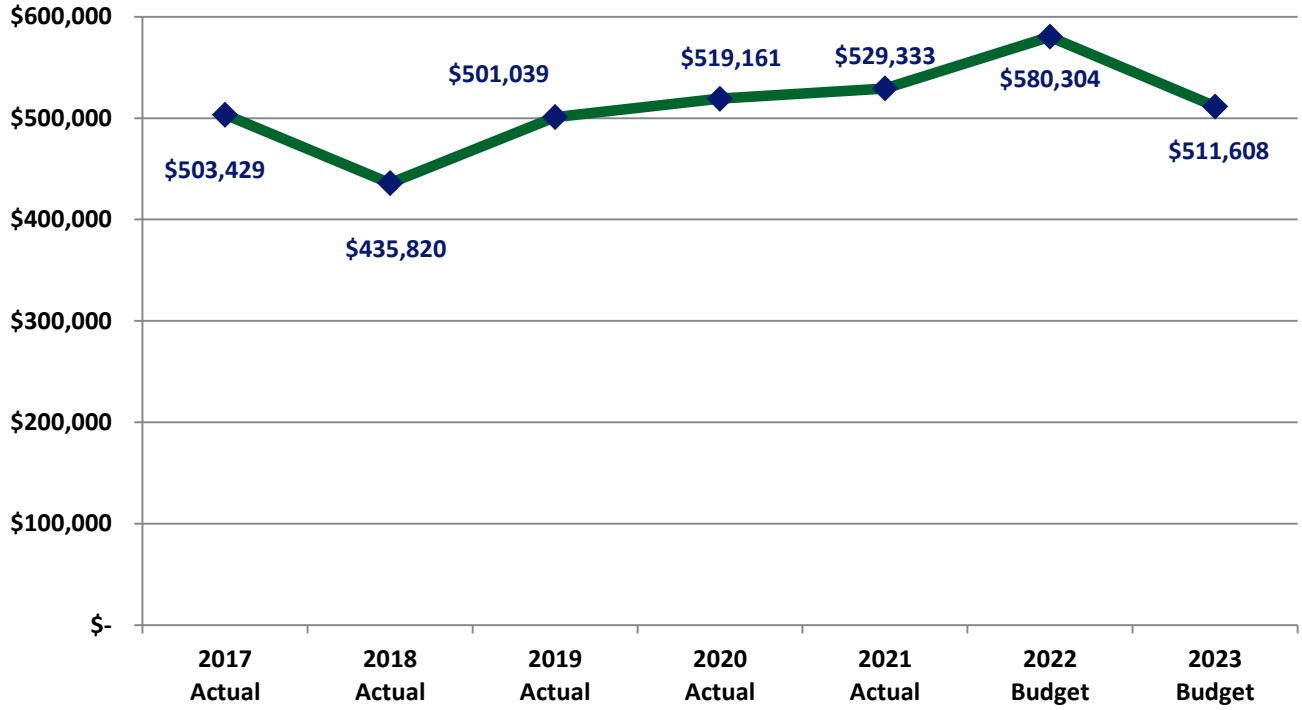
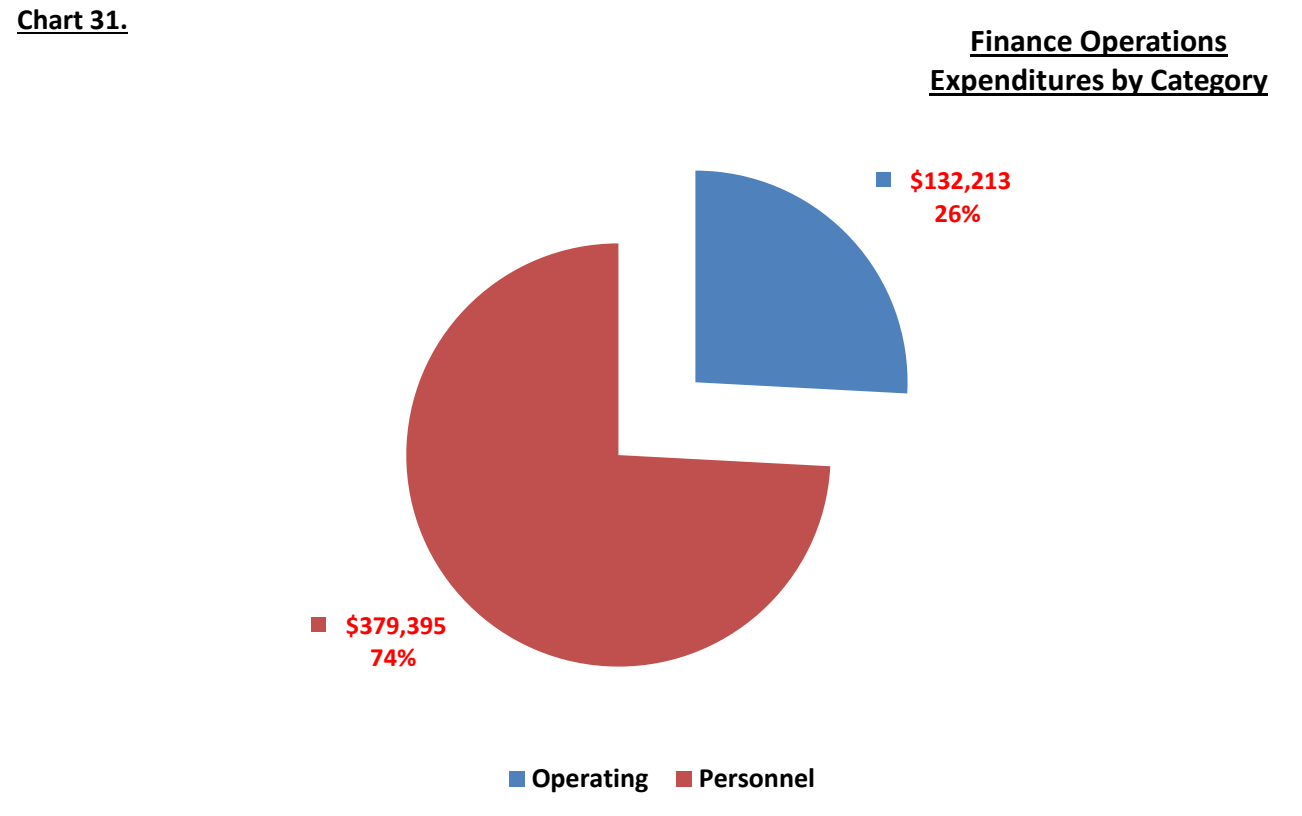
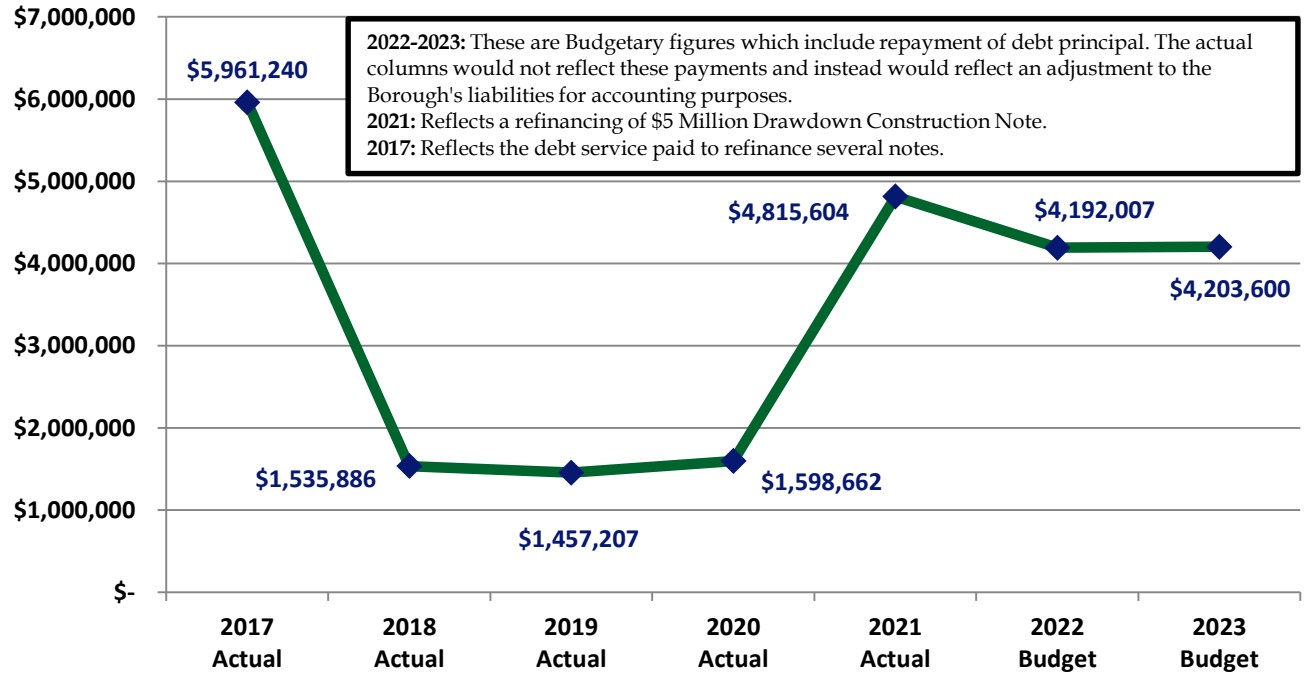


Chart 31.



Graph 26.

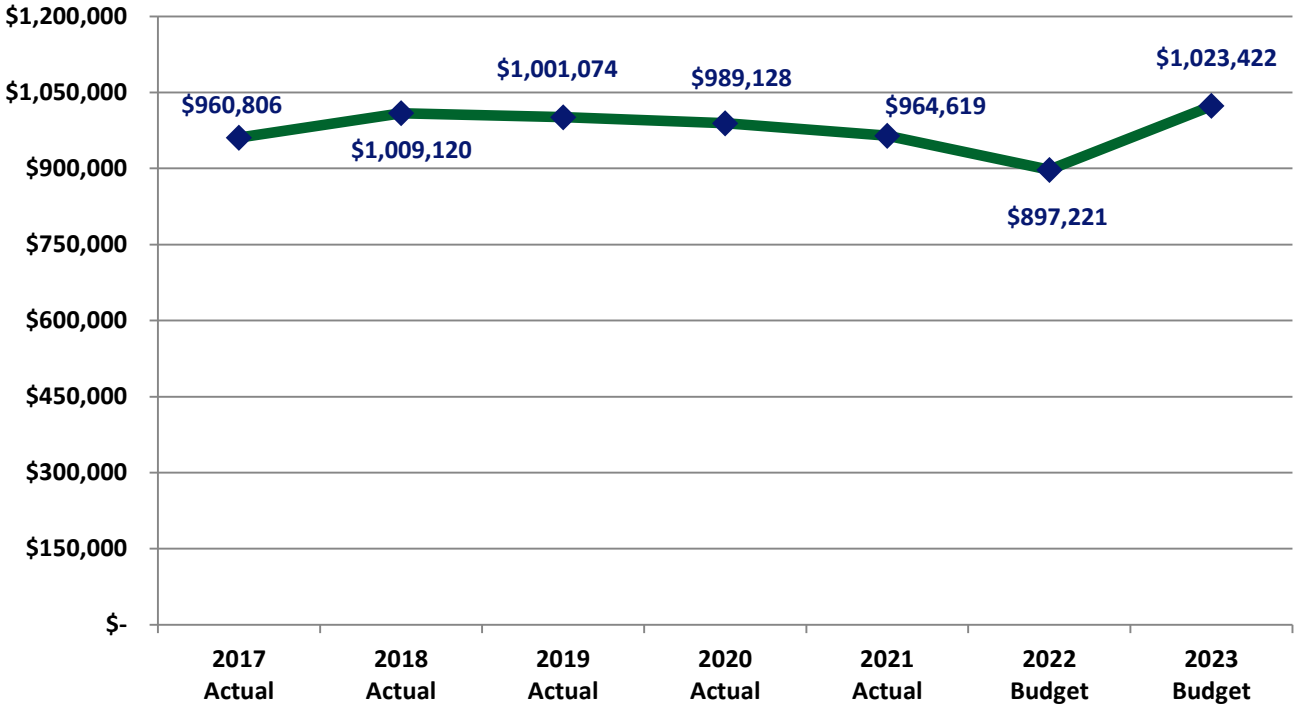
Debt Service Expenditures by Year



2022-2023: These are Budgetary figures which include repayment of debt principal. The actual columns would not reflect these payments and instead would reflect an adjustment to the Borough's liabilities for accounting purposes.
2021: Reflects a refinancing of $5 Million Drawdown Construction Note.
2017: Reflects the debt service paid to refinance several notes.

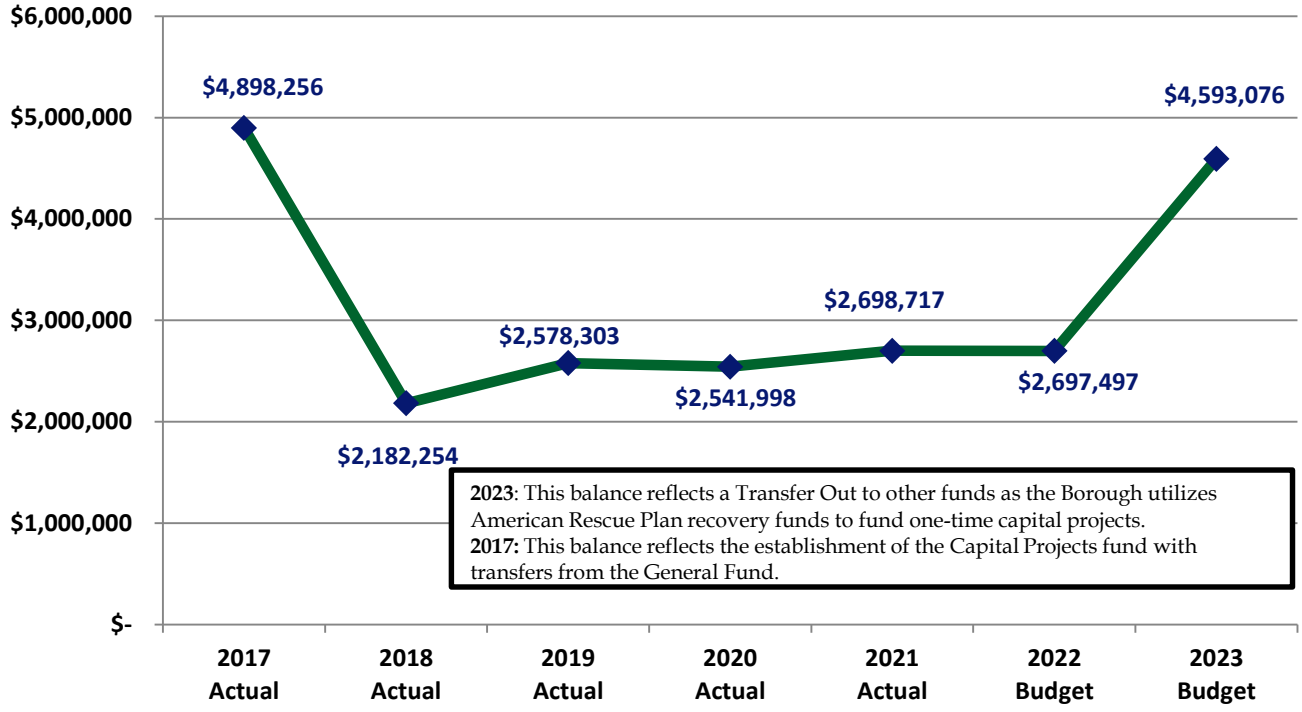
Graph 27.

Unallocated Employee Benefits Expenditures by Year



Graph 28.

Transfers Out
Operating Expenditures by Year



2023: This balance reflects a Transfer Out to other funds as the Borough utilizes American Rescue Plan recovery funds to fund one-time capital projects.
2017: This balance reflects the establishment of the Capital Projects fund with transfers from the General Fund.

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	$147,586
Operating Budget	$147,586
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)

2022 ACCOMPLISHMENTS

- successfully collected real estate taxes for the Borough, Carlisle Area School District, and Cumberland County

2023 GOALS

- successfully administer the collection of real estate property taxes for FY 2023

Graph 29.

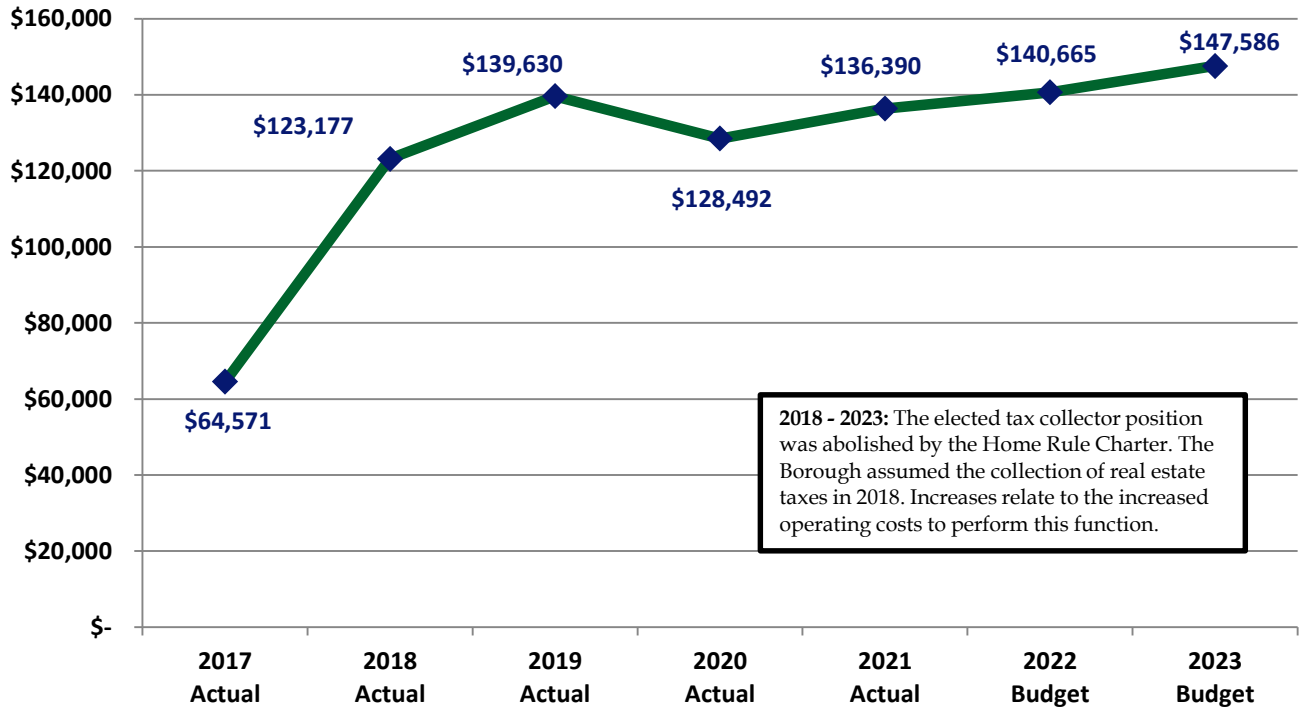
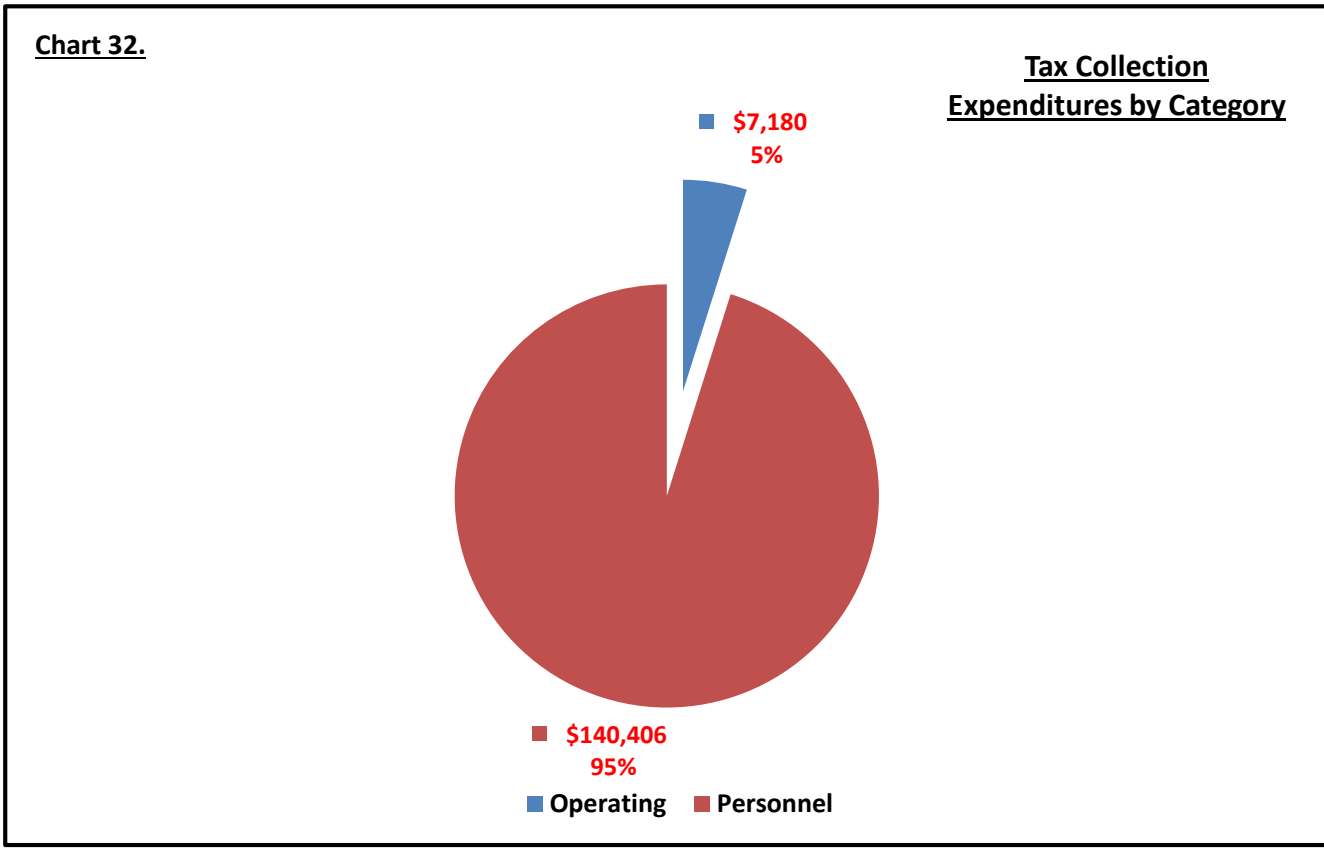


Chart 32.



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	$556,868
Operating Budget	$225,868
Capital Budget	$331,000
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)

2022 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
- continued upgrading existing water meters to Smart Water Meters
- implemented a leak warning notification program
- implemented an additional past-due reminder program

2023 GOALS

- implement a credit card fee program to pass-through credit card payment fees to users

Graph 30.

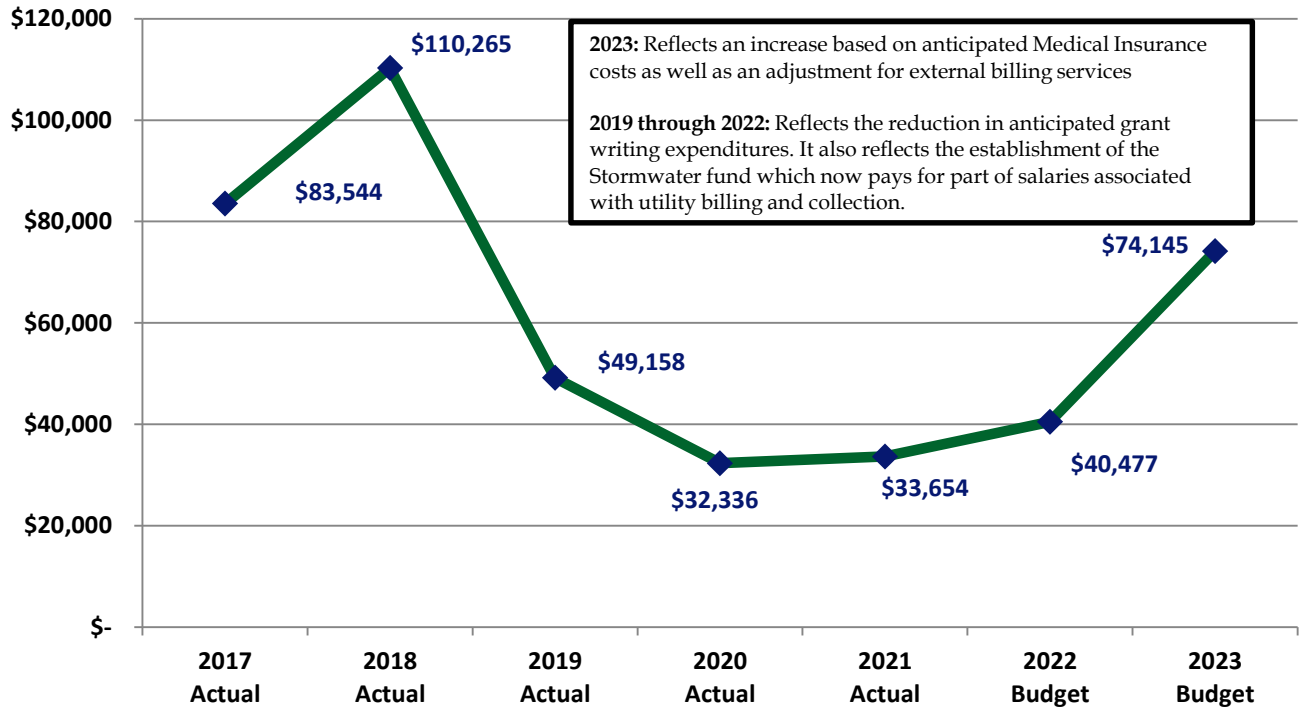
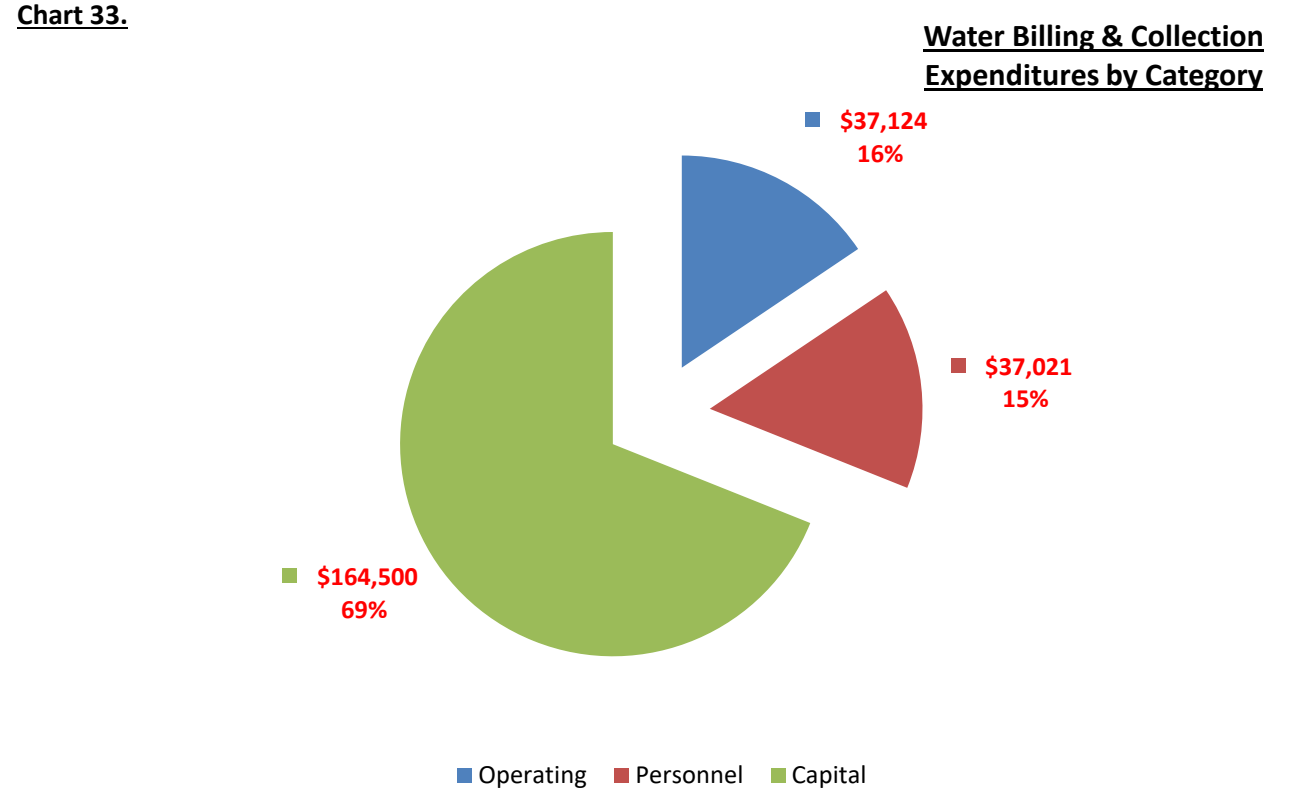


Chart 33.



Graph 31.

Stormwater Billing & Collection Operating Expenditures by Year

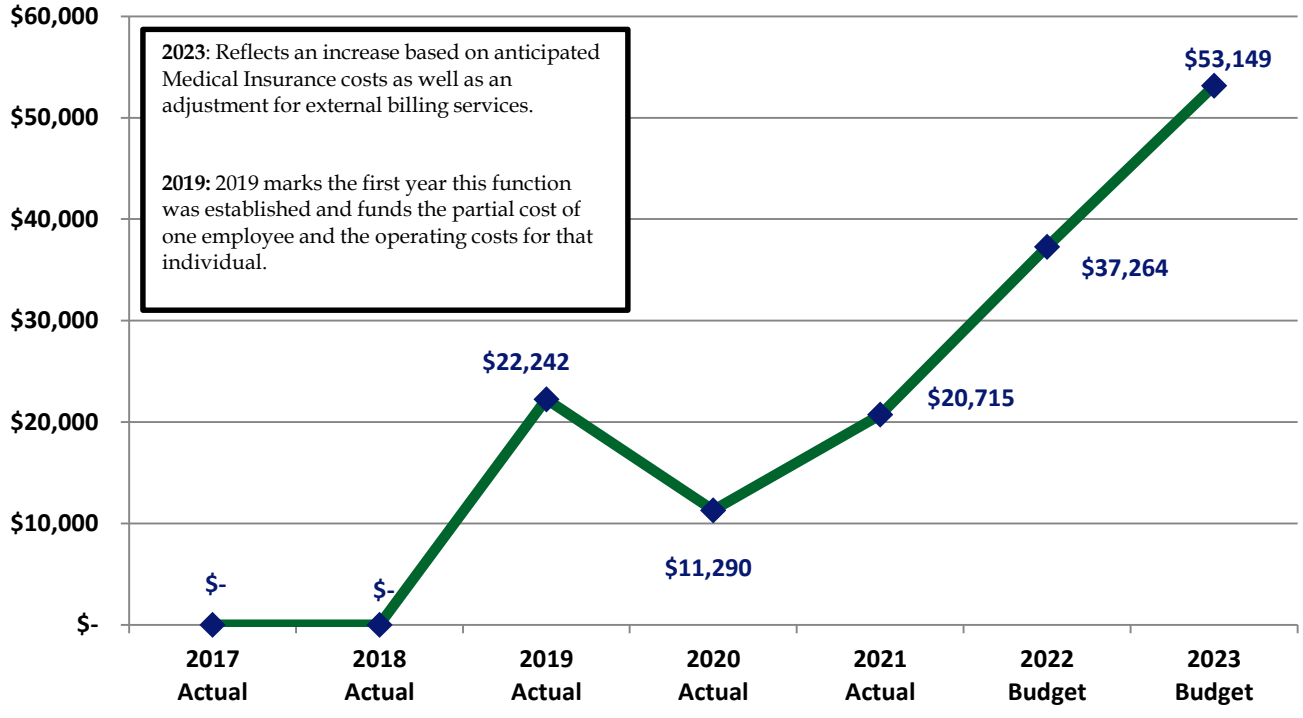
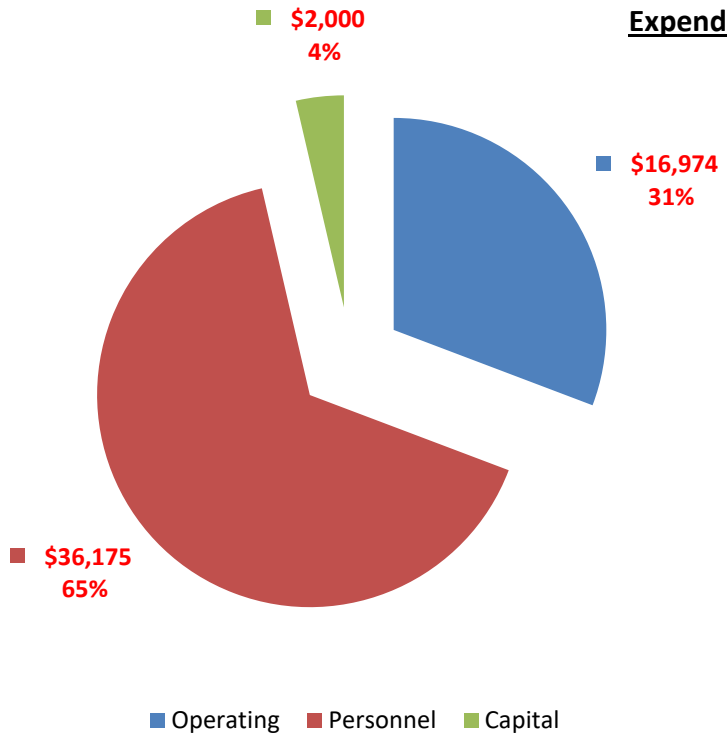


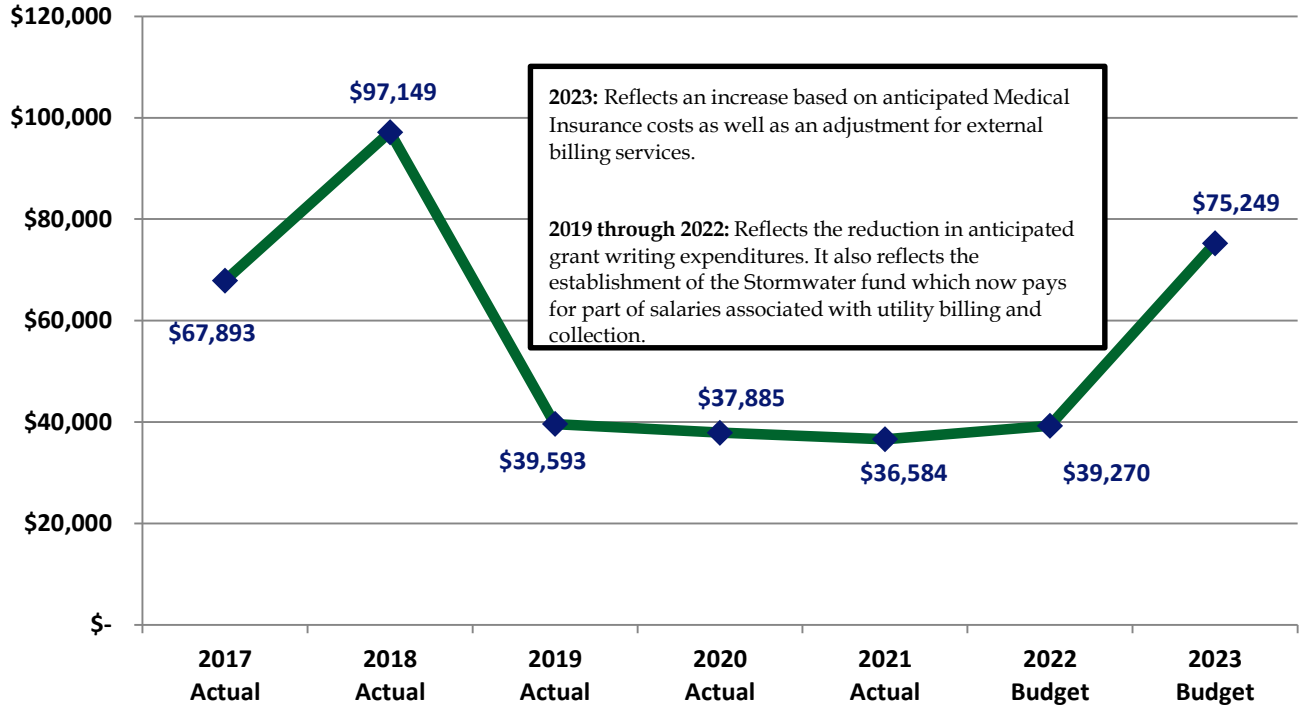
Chart 34.

Stormwater Billing & Collection Expenditures by Category



Graph 32.

Sewer Billing & Collection
Operating Expenditures by Year

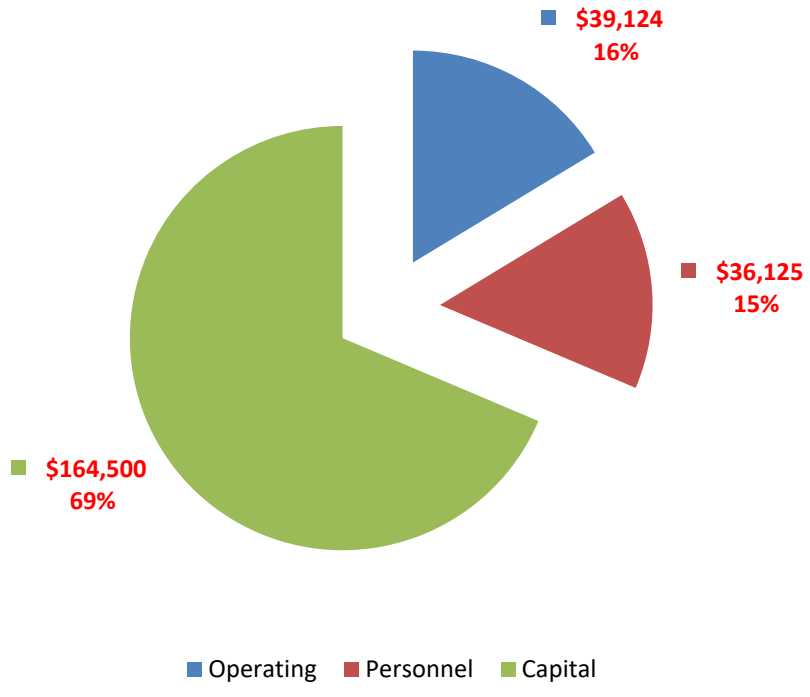


2023: Reflects an increase based on anticipated Medical Insurance costs as well as an adjustment for external billing services.

2019 through 2022: Reflects the reduction in anticipated grant writing expenditures. It also reflects the establishment of the Stormwater fund which now pays for part of salaries associated with utility billing and collection.

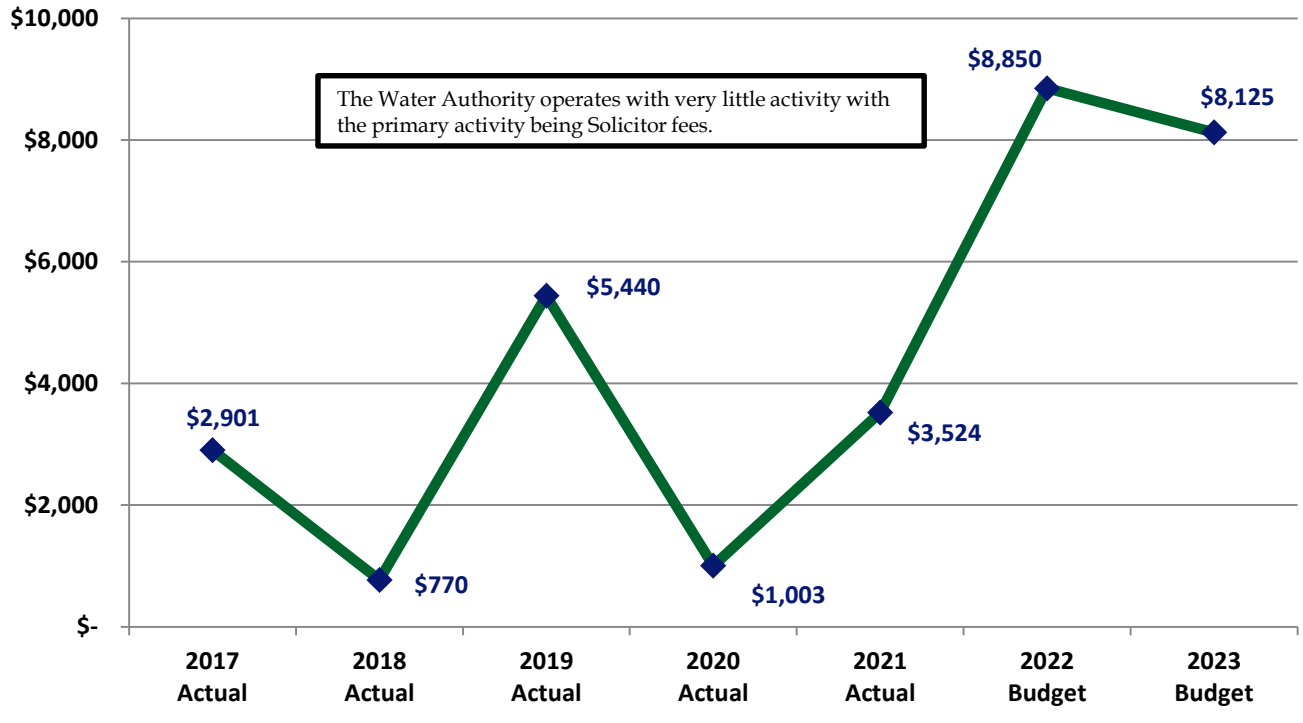
Chart 35.

Sewer Billing & Collection
Expenditures by Category



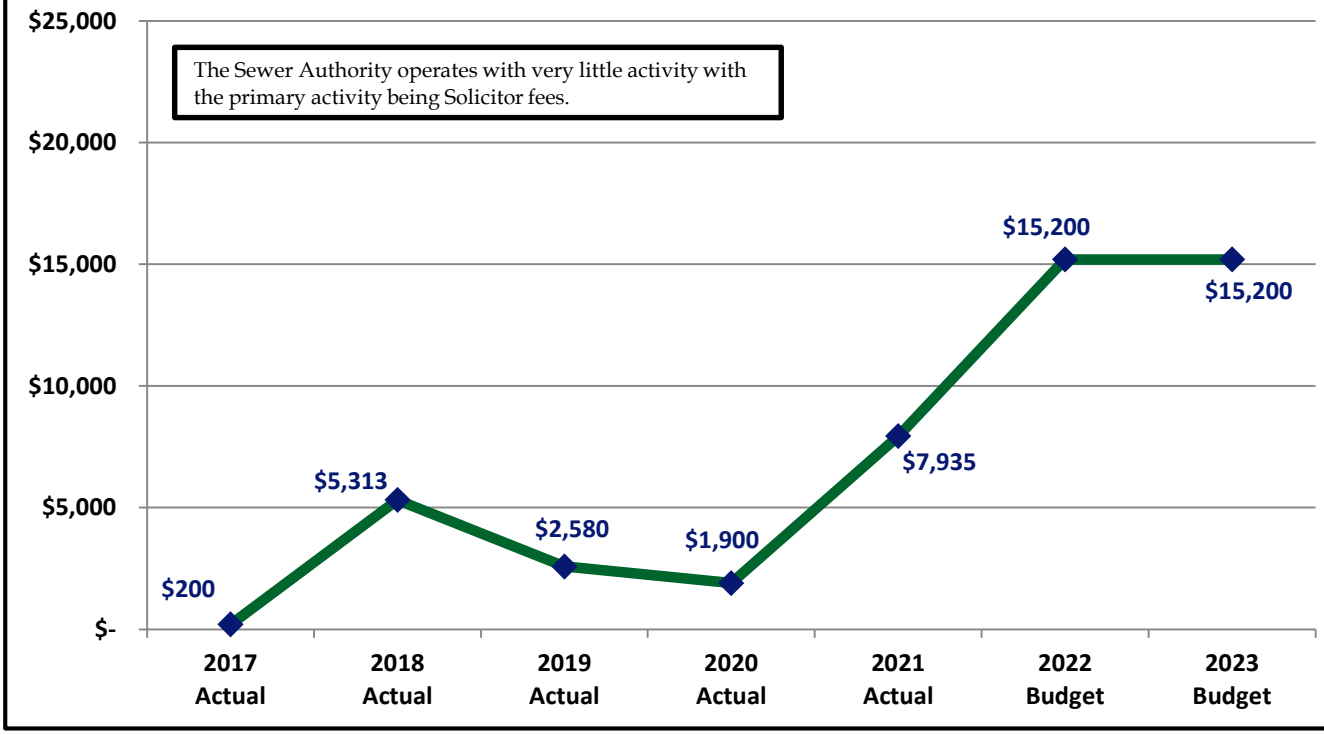
Graph 33.

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 783 parking meters available in the Borough including 669 on-street and 114 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	$1,152,592
Operating Budget	$400,577
Capital Budget	$752,015
Full-Time Employees	1.05

SERVICES PERFORMED

- parking enforcement

BUDGETARY ACTIVITIES

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

2022 ACCOMPLISHMENTS

- Completed a parking lot utilization study
- Completed a Electric Vehicle Charging Program Study

2023 GOALS

- Utilize Parking Lot Utilization Study to improve lease program
- Utilize Electric Vehicle Charging Program Study to implement EV Chargers in the Borough
- With smart meter technology, research and identify strengths and weaknesses of downtown parking





Graph 35.

Parking Operations
Operating Expenditures by Year

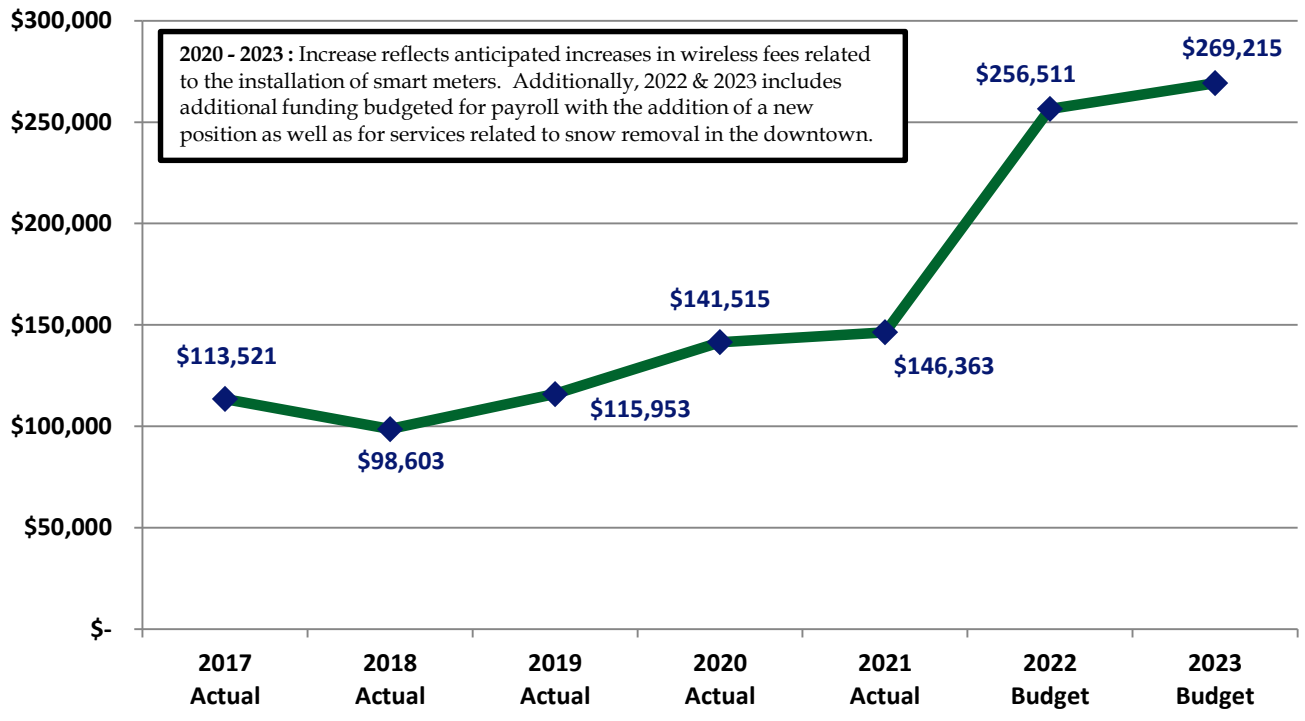
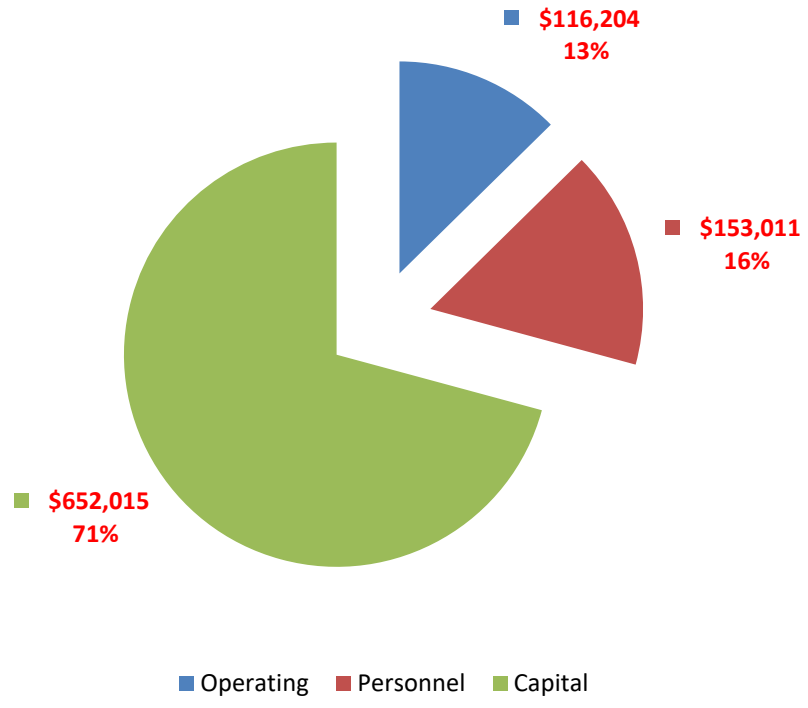


Chart 36.

Parking Operations
Expenditures by Category



Graph 36.

Parking Garage
Operating Expenditures by Year

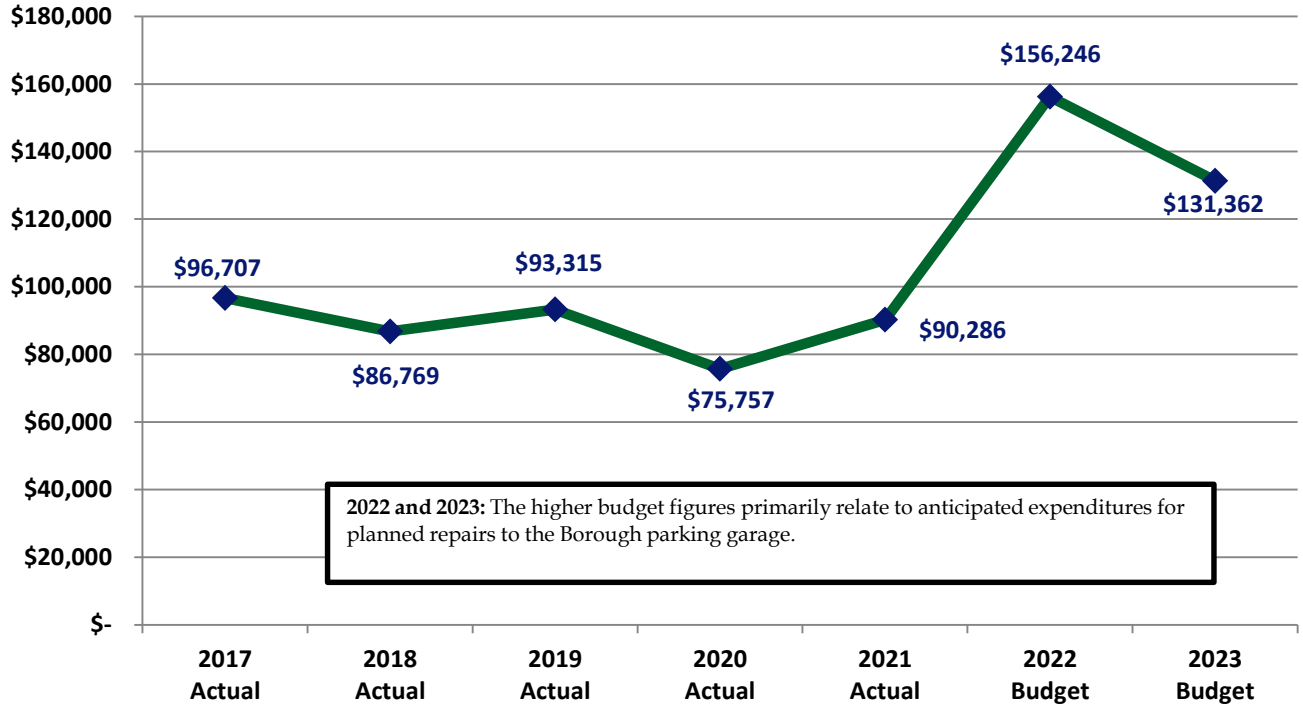
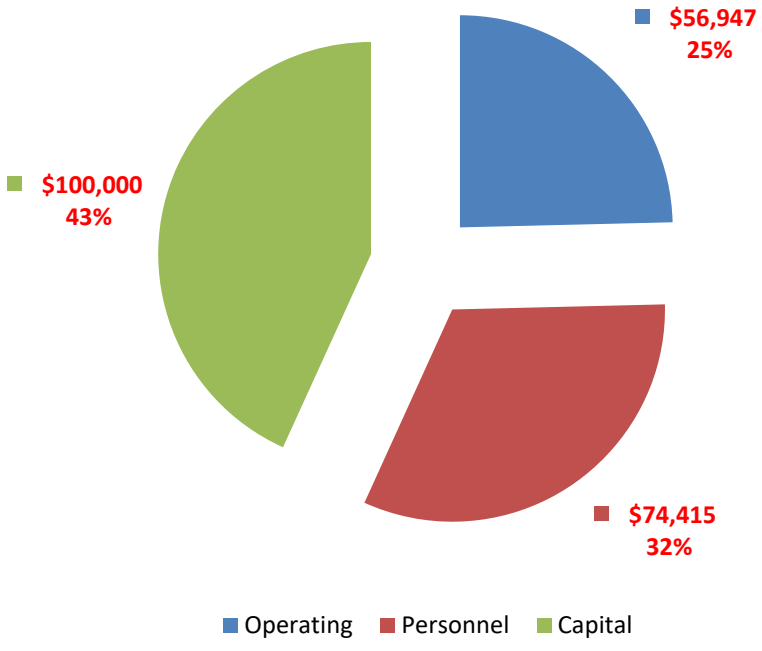


Chart 37.

Parking Garage
Expenditures by Category

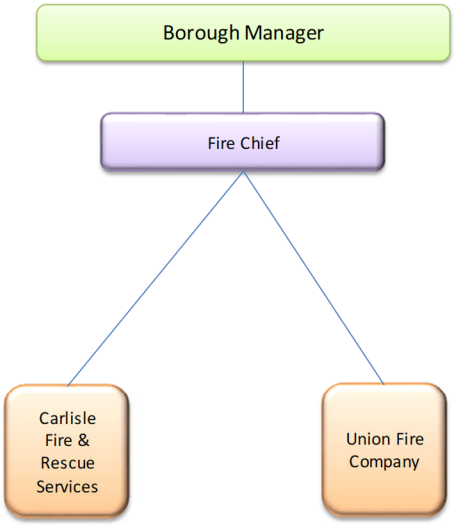


Fire Department

Carlisle All-America City 2021

Chart 38.

Fire Department



DEPARTMENT OVERVIEW

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 30 active volunteer firefighters.

Department Snapshot	
Applicable Funds	General; Capital Projects
Budget In Total	$2,296,509
Operating Budget	$1,164,509
Capital Budget	$1,132,000
Full-Time Employees	-



SERVICES PERFORMED

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

PERFORMANCE MEASURES

Personnel				
Council Objectives: Complete leadership and managing critical incident training for new leaders. **Department Goals**: Continue to develop and implement joint training, to maximize company efficiency				
Dept./ *Function*	**Performance Measure**	**2021 Actual**	**2022 Actual**	**2022 Target**
Fire Department	Maximize the number of training and education hours made available to volunteer firefighters and supervisors	2,019 Hours	2,041 Hours	2,041 Hours

Evaluation: The Borough understands the benefits of providing training opportunities throughout the organization and the fire department is no exception. While we continue to evaluate and address immediate training needs, the fire department continues to ensure that its volunteer firefighters and supervisors receive the training they need to safely and effectively perform their duties.

Volunteerism				
Council Objective: Explore methods to increase and retain volunteer firefighters. **Department Goals:** Continue to explore methods to increase and retain volunteer firefighters.				
Dept./ *Function*	**Performance Measure**	**2021 Actual**	**2022 Actual**	**2023 Target**
Fire Department	Maximize the number of active volunteer firefighters in the program	30 Volunteers 7 Paid Drivers	30 Volunteers 7 Paid Drivers	30 Volunteers 7 Paid Drivers

Evaluation: A lack of growth in volunteers is not an issue that is limited to Carlisle, but is also seen in the municipalities directly adjacent to the Borough. We continue to evaluate regional solutions that may combat the stagnant numbers we are seeing in volunteers.

Transparency				
Council Objective: Continue fire safety education to citizens and emergency services. **Department Goal:** Continue to deliver fire safety and prevention programs to citizens, educational facilities, and commercial occupancies.				
Dept./ *Function*	**Performance Measure**	**2021 Actual**	**2022 Actual**	**2023 Target**
Fire Department	Maximize the number of public education events delivered to Citizens, Educational Facilities, and Commercial Occupancies	19 Events	47 Events	47 Events

Evaluation: The Borough has emphasized the importance on promoting and educating the public on fire safety, as a result we have increased the number of events we offered to general public and third party institutions.

SERVICE DELIVERY				
Council Objective: Explore programs and opportunities intended to improve capital and business investment equity among communities of color. **Department Goals**: Provide fire service to the Residents, Property Owners, and Businesses of Carlisle.				
Dept./ ***Function***	**Performance Measure**	**2021 Actual**	**2022 Actual**	**2023 Target**
Fire Department	Assist the community through calls for fire services.	1,966 Calls For Service	1,999 Calls For Service	N/A

2022 ACCOMPLISHMENTS

- Continued to provide high customer satisfaction with borough residence while facing staffing challenges.
- While still under COVID restrictions, we provided online fire safety education programs within the Carlisle School Districts. Also utilized social media to expand our fire safety message.
- Free Smoke Detectors was made available to Carlisle School District Elementary students that families requested assistance.
- Participated with Red Cross with smoke detector installation to over 60 residence within the borough.
- Maximized the participation with mutual aid training with local emergency service organizations with our weekly training program.
- Updated our Emergency Operation Plan for the plan for the borough, along with an emergency to kit that can provide resources for a command post at any location.
- Both Union Fire Company & Carlisle Fire & Rescue are both participating with the Capital Area Council of Governments with a regional recruitment and retention grant.
- Developed Fire Engine Replacement program that would replace two engines into one, providing significant future cost savings.

2023 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
- Continue to explore methods to increase and retain volunteer firefighters.
- Reengage discussions with neighboring municipalities to provide regionalization concept of emergency services.
- Work on operational & administrative officer development training to prepare for the future of the emergency service.

Table 21.

Fire Department Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Fire Department							
Operating Expenditures	873,159	934,539	949,583	1,105,632	1,051,530	1,118,216	1,164,509
Capital Expenditures	1,228,361	56,875	-	-	-	-	1,132,000
Total	**2,101,520**	**991,414**	**949,583**	**1,105,632**	**1,051,530**	**1,118,216**	**2,296,509**
Total	**2,101,520**	**991,414**	**949,583**	**1,105,632**	**1,051,530**	**1,118,216**	**2,296,509**

Graph 37.

Fire Department
Total Expenditures by Year

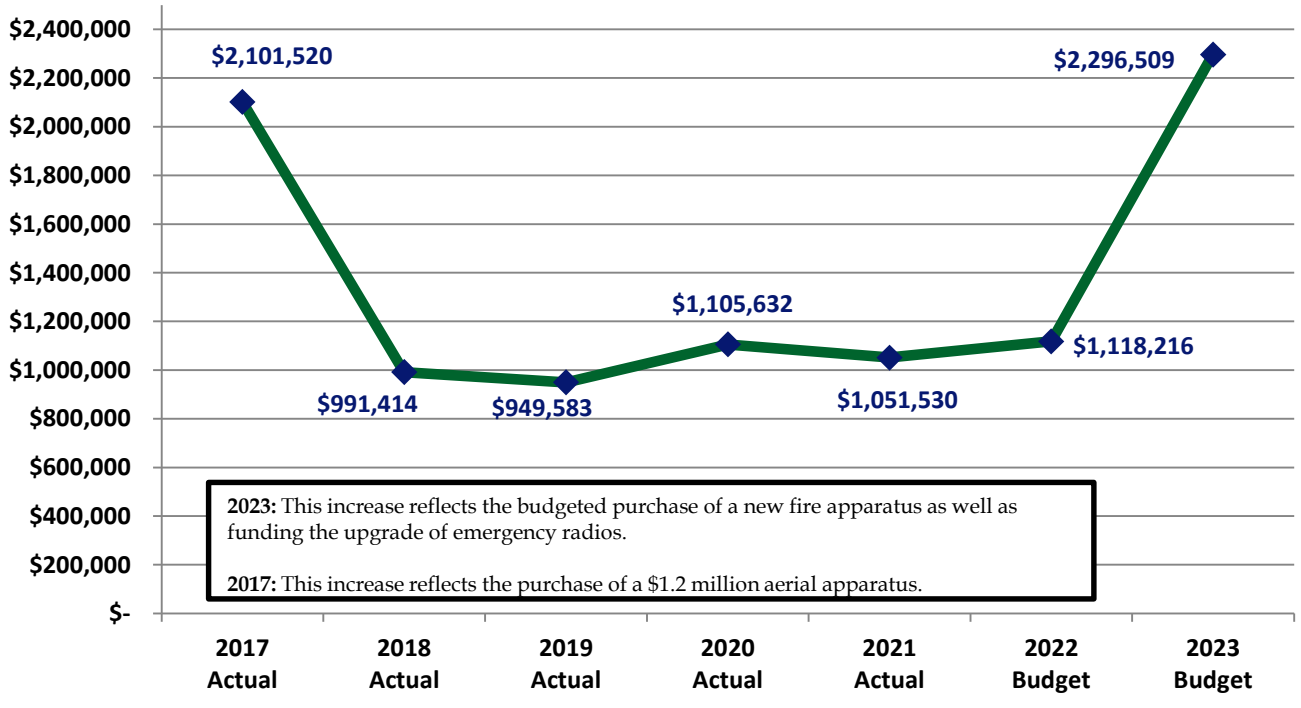
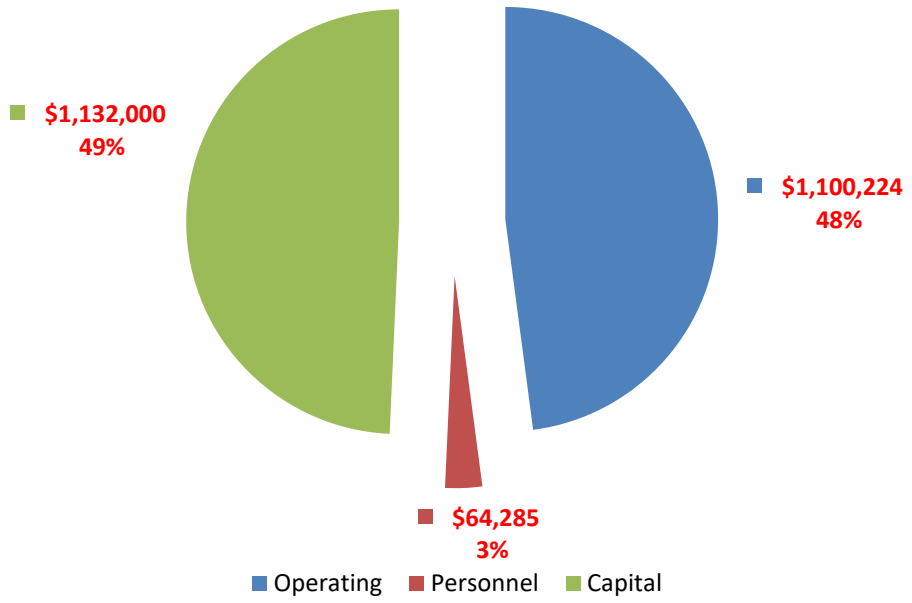


Chart 39.

Fire Department
Expenditures by Category



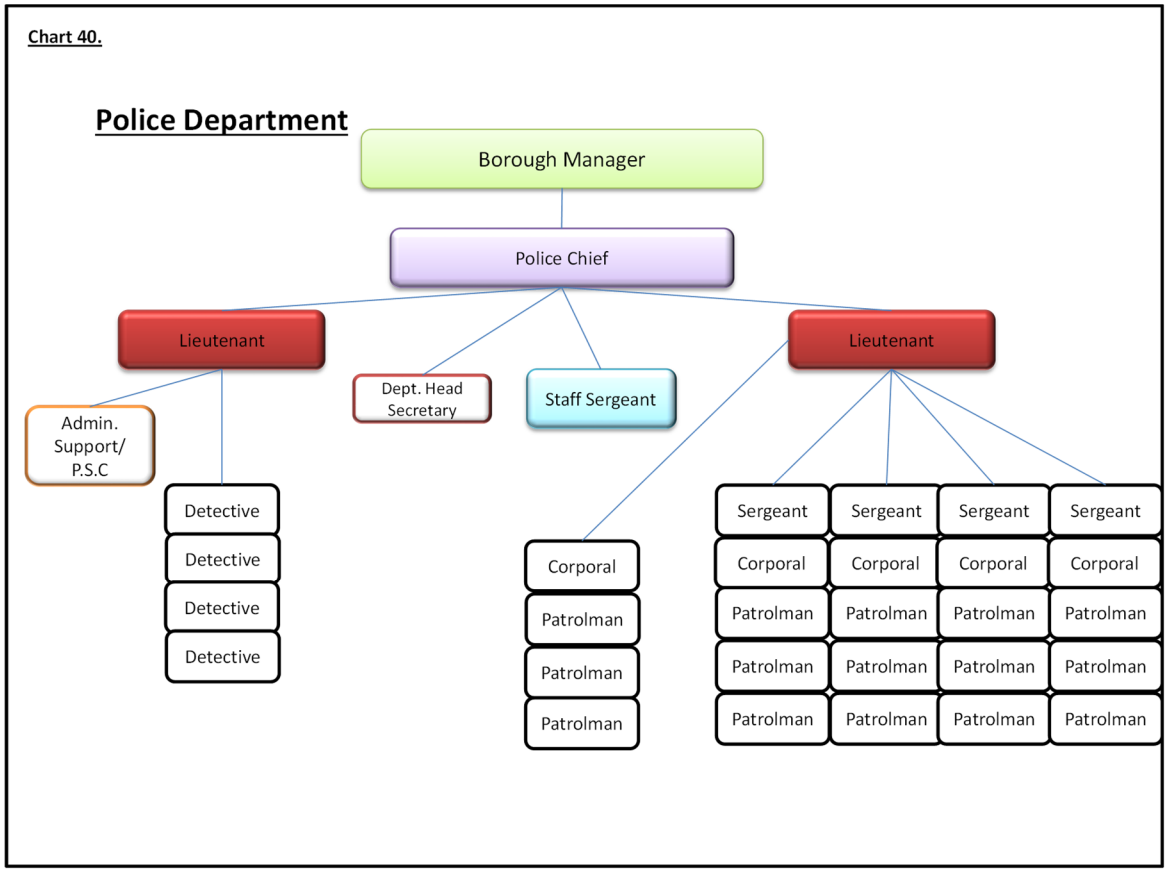


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Police Department

Carlisle All-America City 2021

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	$6,200,179
Operating Budget	$4,864,879
Capital Budget	$1,335,300
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)

2022 ACCOMPLISHMENTS

- Raised funds privately for a second dog
- Successful community outreach programs/projects
- Continued hybridization of police fleet
- Reinvigorated bike and foot patrol program
- Maintained a high level of operational readiness during COVID-19
- Successful prosecution(s) in high profile homicide cases

2023 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
- Continue a high level of training for all officers
- Maintain PLEAC accreditation.
- Reduce carbon footprint of the police department

Table 22.

Police Department Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Police Administration							
Operating Expenditures	707,990	722,305	760,570	722,478	646,079	665,709	831,599
Capital Expenditures	6,280	48,192	6,000	-	-	355,516	576,000
Total	**714,270**	**770,497**	**766,570**	**722,478**	**646,079**	**1,021,225**	**1,407,599**
Police Investigation							
Operating Expenditures	477,612	485,917	365,747	400,706	495,402	529,465	415,189
Capital Expenditures	-	-	-	-	-	-	-
Total	**477,612**	**485,917**	**365,747**	**400,706**	**495,402**	**529,465**	**415,189**
Police Patrol							
Operating Expenditures	2,826,699	2,763,364	3,057,232	3,134,383	3,162,917	3,586,076	3,618,091
Capital Expenditures	167,468	183,266	76,726	112,929	167,435	116,060	759,300
Total	**2,994,167**	**2,946,630**	**3,133,958**	**3,247,312**	**3,330,352**	**3,702,136**	**4,377,391**
Total	**4,186,049**	**4,203,044**	**4,266,275**	**4,370,496**	**4,471,833**	**5,252,826**	**6,200,179**

Graph 38.

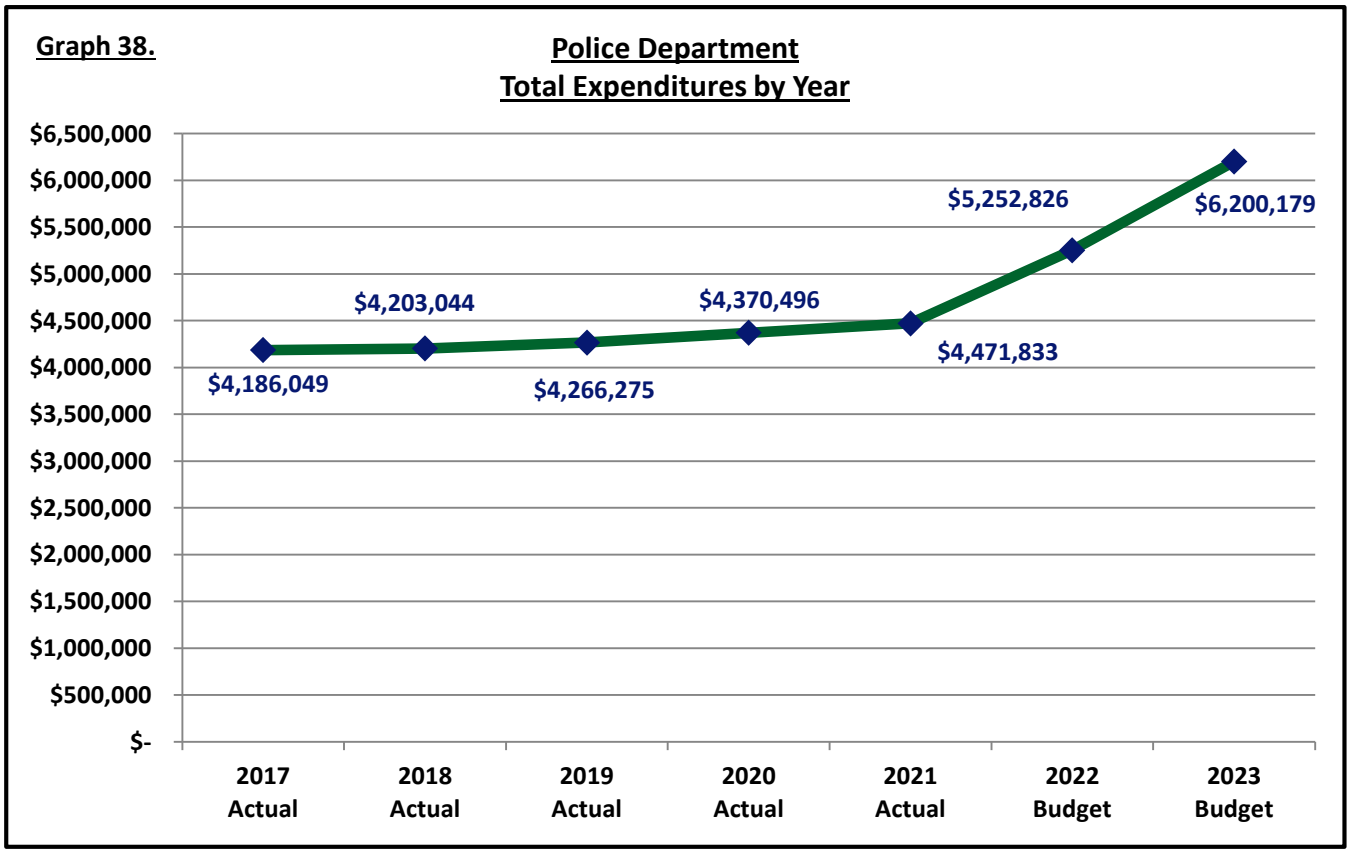
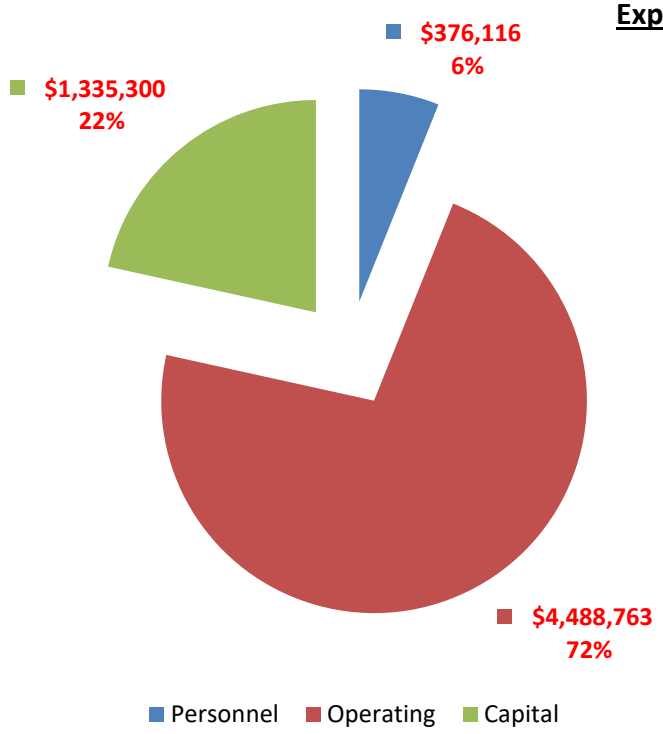


Chart 41.

Police Department Expenditures by Category



Graph 39.

Police Administration Operating Expenditures by Year

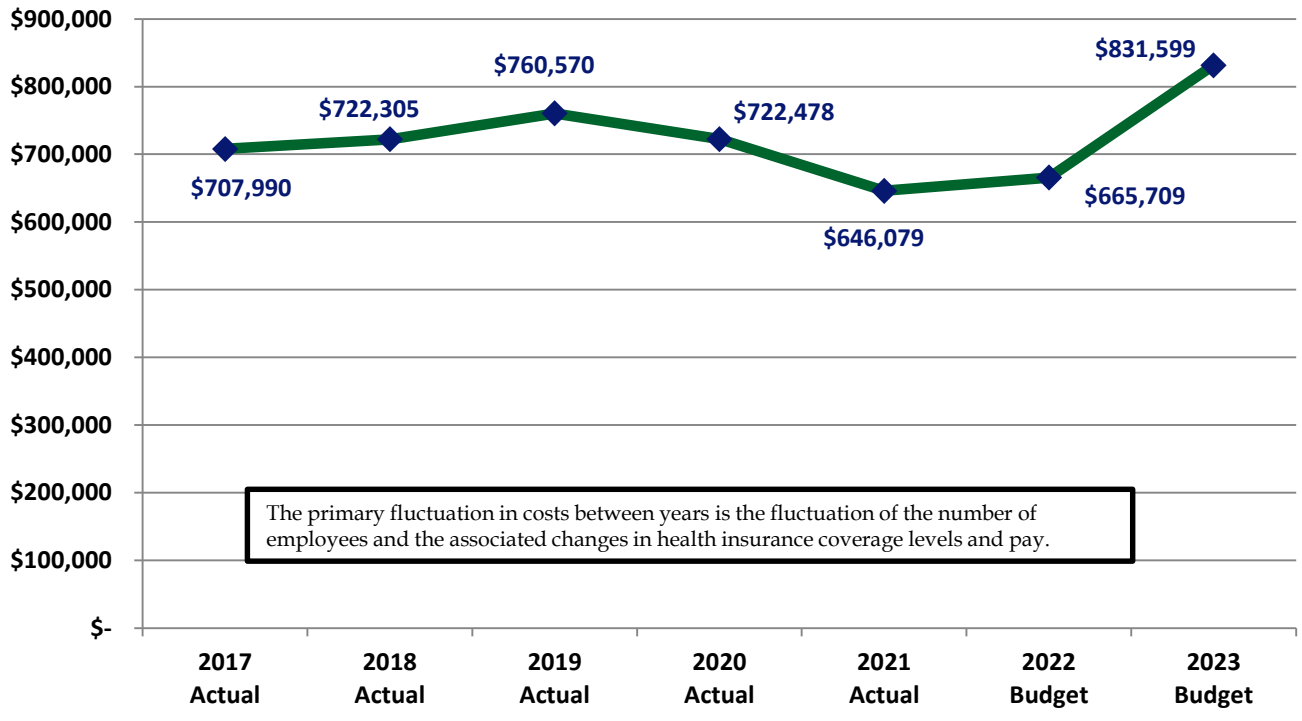
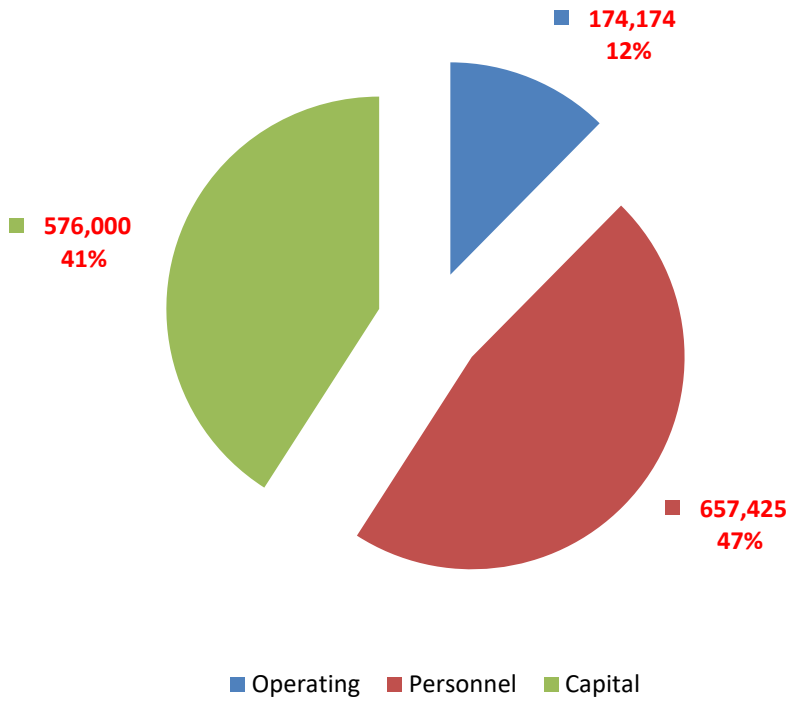


Chart 42.

Police Administration Expenditures by Category



Graph 40.

Police Investigation Operating Expenditures by Year

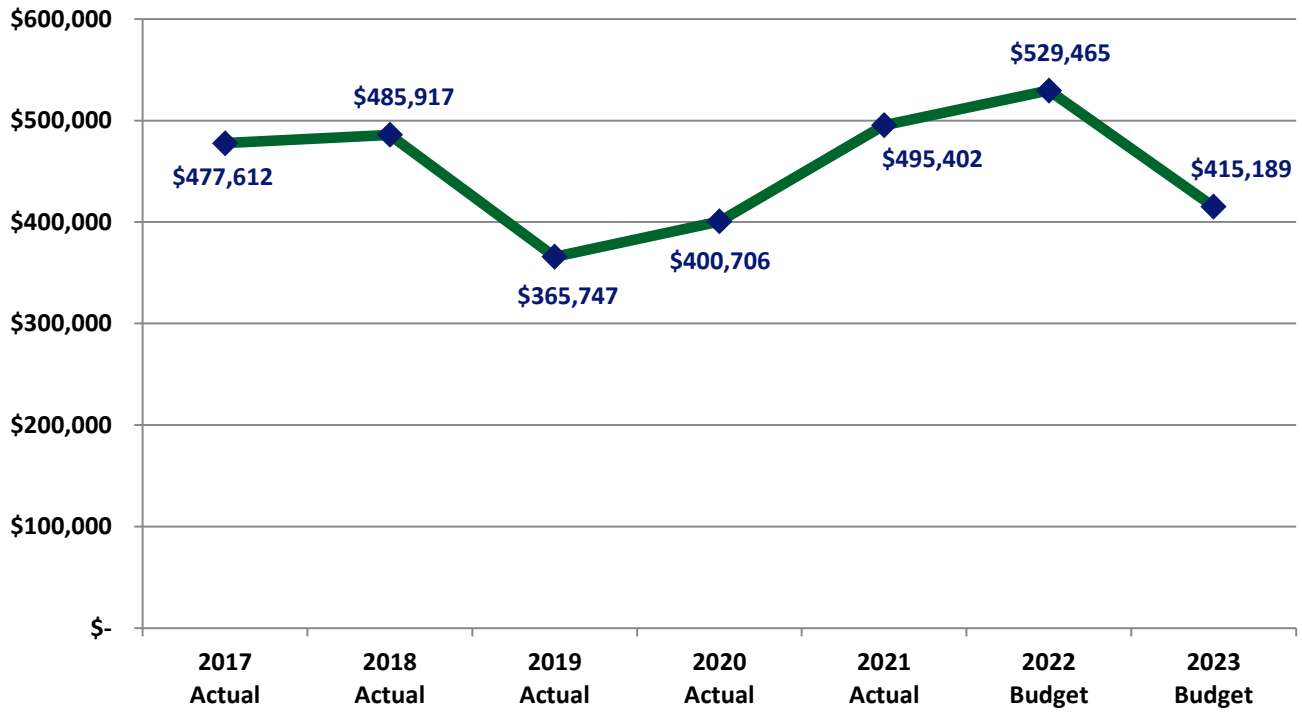
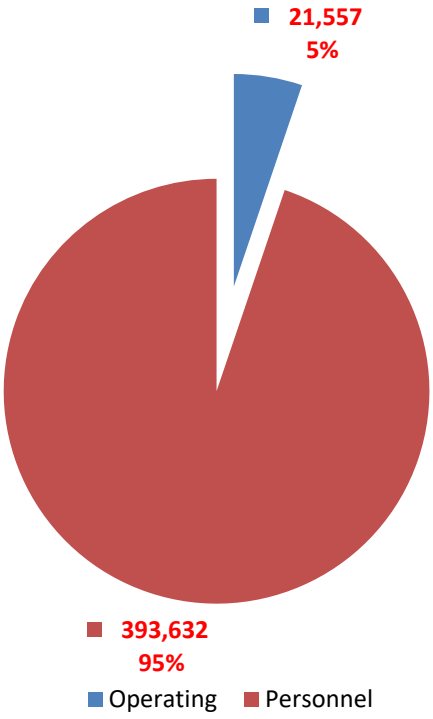


Chart 43.

Police Investigation Expenditures by Category



Graph 41.

Police Patrol Operating Expenditures by Year

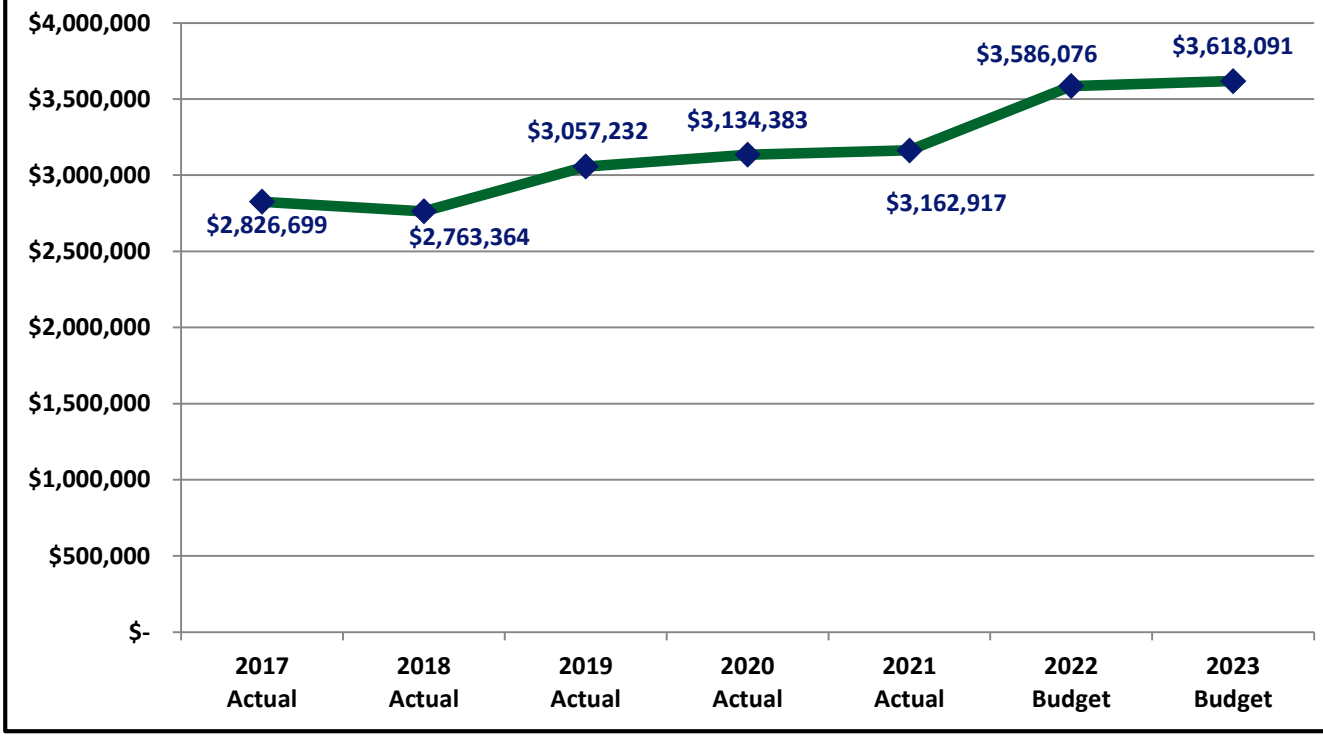
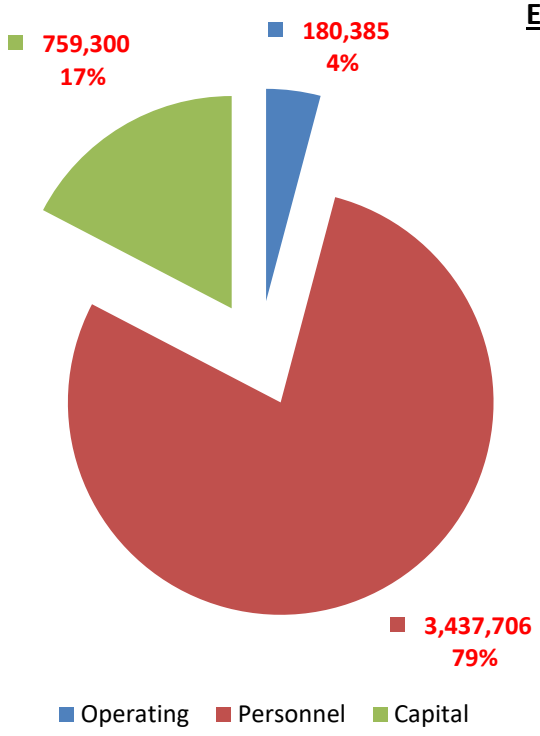


Chart 44.

Police Patrol Expenditures by Category

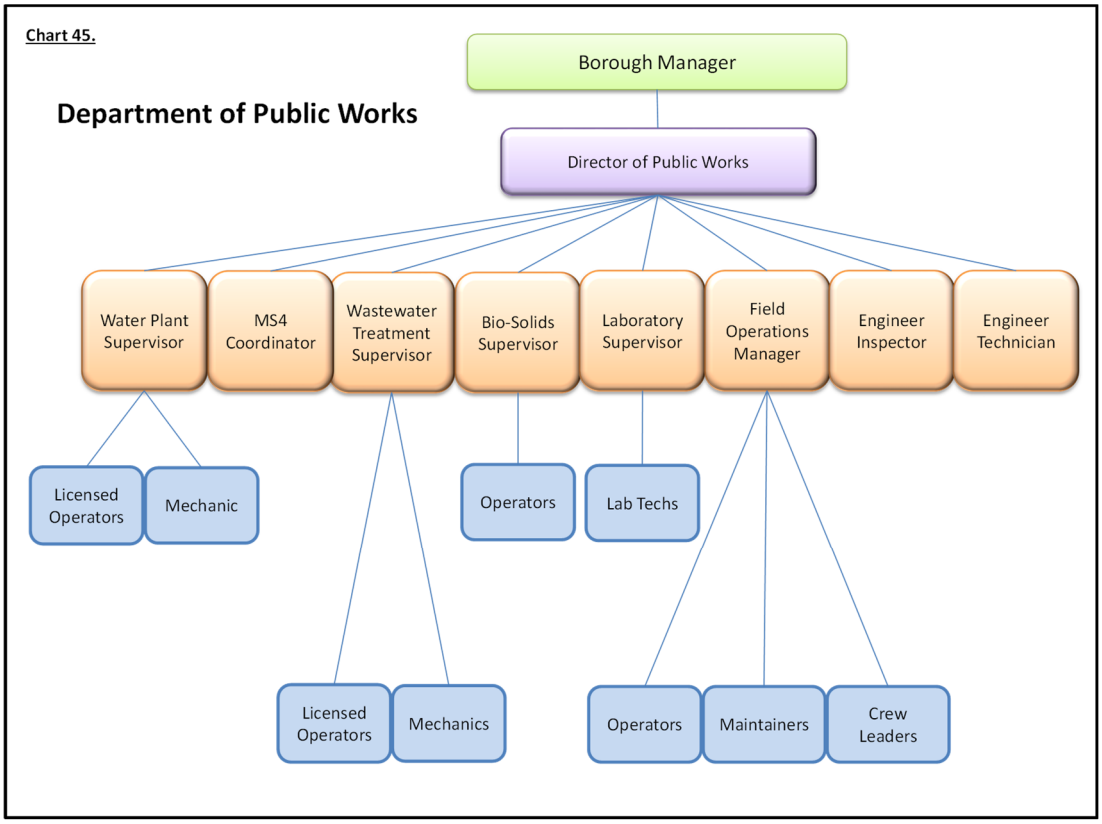




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Department of Public Works

Carlisle All-America City 2021



DEPARTMENT OVERVIEW

The department is responsible for the management of Borough facilities and infrastructure including 56.7 miles of streets, 18 miles of avenues, 43 traffic signals, 317 street lights, water distribution system, sanitary sewer collection system, stormwater system, the water and sewer treatment plants, and the environmental lab. The department also manages the street and sidewalk regulations of the Borough. The department has a large capital budget as the Borough is faced with aging buried infrastructure that require extensive replacement strategies.

Department Functions		Department Financial Summary	
Public Works Administration	Borough Hall Maintenance	**Associated Funds**	All Funds
Sewer Collection System	Solid Waste Collection & Disposal	**Budget In Total**	$26,237,472
Sewer Lab	Lift Stations	**Operating Budget**	$10,483,422
Wastewater Treatment Plant	Bio-Solids Removal	**Capital Budget**	$15,754,050
Public Works Field Operations	Street Cleaning	**Full-Time Employees**	51.43
Traffic Control	Street Lighting		
Stormwater Operations	Water Lines Maintenance		
Water Lab	Water Treatment Plant		
Water Meter Maintenance			

Revenue				
Council Objective: Diversify Revenues. Identify multi-discipline funding partners to assist with implementation of various projects. **Department Goals**: Continue inspection of inter-municipal supported sanitary sewer system.				
Dept./ ***Function***	**Performance Measure**	**2021 Actual**	**2022 Actual**	**2023 Target**
Department of Public Works *Water Resources Field Operations*	Maximize the number of feet of "inter-municipal funded" Sanitary Sewer System that is inspected and flushed.	12,495 Feet Flushed and Televised 39,440 Additional Feet Flushed, Identified from Trouble List	35,220 Feet Flushed and Televised 26,287 Additional Feet Flushed, Identified from Trouble List	12,500 Feet Flushed and Televised 39,500 Additional Feet Flushed, Indentified From Trouble List
Department of Public Works *Wastewater Treatement Plant*	Maximize "inter-municipal funded" wastewater treated each day.	2.93 Million Gallons Per Day	2.68 Million Gallons Per Day (Estimated)	2.70 Million Gallons Per Day

Evaluation: The Borough is engaged in an inter-municipal partnership with various townships that border the Borough of Carlisle. This partnership provides for split funding of certain capital projects and operating costs based on the treatment capacity allocated to each facility. The goals as identified above is to demonstrate our commitment to properly maintaining the distribution lines as well as treating wastewater distributed to our treatment facilities.

SERVICE DELIVERY				
Council Objective: Determine number and location of Borough properties with lead water service lines and seek grant funding to replace these service lines **Department Goals:** Continue planning for EPA Lead and Copper Rule Revisions, Lead Service Line Inventory, etc.				
Dept./ ***Function***	**Performance Measure**	**2021 Actual**	**2022 Actual**	**2023 Target**
Water Resources	Survey each developed property in Borough to determine composition of water service line	N/A	Replaced 167 water service lines as part of 2022 water main replacement project. None of the service lines were found to be lead.	Complete inspection of all developed properties in the Borough for composition of water service line where no data currently exists on line material. Estimated number of properties is about 3,000.

Table 23.

Department of Public Works Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Public Works Administration							
Operating Expenditures	497,378	488,526	425,888	459,651	391,408	383,824	493,701
Capital Expenditures	-	-	15,270	-	-	-	18,500
Total	**497,378**	**488,526**	**441,158**	**459,651**	**391,408**	**383,824**	**512,201**
Borough Hall Maintenance							
Operating Expenditures	53,577	63,543	84,903	87,957	124,878	127,514	127,944
Capital Expenditures	23,893	17,600	-	375	8,427	53,750	162,500
Total	**77,470**	**81,143**	**84,903**	**88,332**	**133,305**	**181,264**	**290,444**
Sewer Collection System							
Operating Expenditures	481,811	446,932	371,341	425,418	378,997	518,869	474,472
Capital Expenditures	5,449	-	-	-	2,945	2,567,500	4,822,550
Total	**487,260**	**446,932**	**371,341**	**425,418**	**381,942**	**3,086,369**	**5,297,022**
Solid Waste Collection & Disposal							
Operating Expenditures	681,971	736,672	789,983	1,624,689	1,643,677	1,405,090	2,040,235
Capital Expenditures	-	-	4,078	-	-	-	-
Total	**681,971**	**736,672**	**794,061**	**1,624,689**	**1,643,677**	**1,405,090**	**2,040,235**
Sewer Lab							
Operating Expenses	517,595	534,453	530,078	562,680	630,980	591,680	634,795
Capital Expenses	-	-	-	-	-	13,500	41,250
Total	**517,595**	**534,453**	**530,078**	**562,680**	**630,980**	**605,180**	**676,045**
Lift Stations							
Operating Expenses	168,650	174,910	175,194	148,204	168,716	208,768	204,004
Capital Expenses	-	-	-	-	-	20,000	280,000
Total	**168,650**	**174,910**	**175,194**	**148,204**	**168,716**	**228,768**	**484,004**
Wastewater Treatment Plant							
Operating Expenses	1,125,636	1,134,214	1,149,432	1,113,028	1,084,694	1,246,375	1,355,108
Capital Expenses	-	-	-	118,593	-	625,000	850,000
Total	**1,125,636**	**1,134,214**	**1,149,432**	**1,231,621**	**1,084,694**	**1,871,375**	**2,205,108**
Bio-Solids Removal							
Operating Expenses	456,944	454,514	514,577	538,402	569,727	623,919	757,205
Capital Expenses	-	-	-	-	-	285,000	454,700
Total	**456,944**	**454,514**	**514,577**	**538,402**	**569,727**	**908,919**	**1,211,905**
Public Works Field Operations							
Operating Expenditures	461,980	465,356	736,735	424,346	507,883	477,538	676,998
Capital Expenditures	645,289	625,530	729,026	685,071	616,005	832,500	783,550
Total	**1,107,269**	**1,090,886**	**1,465,761**	**1,109,417**	**1,123,888**	**1,310,038**	**1,460,548**

Table 23. (Continued)

Department of Public Works Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Street Cleaning							
Operating Expenditures	99,075	105,486	124,284	120,618	136,855	137,951	148,745
Capital Expenditures	-	-	-	-	-	-	-
Total	**99,075**	**105,486**	**124,284**	**120,618**	**136,855**	**137,951**	**148,745**
Traffic Control							
Operating Expenses	312,471	260,185	280,294	197,798	208,706	301,524	373,407
Capital Expenses	-	175,633	120,582	242,151	80,865	250,000	845,000
Total	**312,471**	**435,818**	**400,876**	**439,949**	**289,571**	**551,524**	**1,218,407**
Street Lighting							
Operating Expenditures	294,662	291,142	296,504	294,892	269,111	286,804	287,909
Capital Expenditures	-	-	-	-	-	50,000	188,000
Total	**294,662**	**291,142**	**296,504**	**294,892**	**269,111**	**336,804**	**475,909**
Stormwater Operations							
Operating Expenditures	112,088	149,897	240,623	353,786	358,502	535,138	527,095
Capital Expenditures	320,753	104,098	-	-	6,710	1,061,250	1,453,100
Total	**432,841**	**253,995**	**240,623**	**353,786**	**365,212**	**1,596,388**	**1,980,195**
Water Lines Maintenance							
Operating Expenditures	508,558	492,428	407,783	393,423	357,434	533,759	512,158
Capital Expenditures	5,449	-	-	-	1,300	3,142,500	3,833,550
Total	**514,007**	**492,428**	**407,783**	**393,423**	**358,734**	**3,676,259**	**4,345,708**
Water Lab							
Operating Expenses	146,868	143,521	157,222	155,312	156,334	178,132	199,051
Capital Expenses	-	-	-	-	-	-	27,950
Total	**146,868**	**143,521**	**157,222**	**155,312**	**156,334**	**178,132**	**227,001**
Water Treatment Plant							
Operating Expenses	1,238,348	1,275,959	1,290,960	1,262,652	1,416,998	1,517,697	1,608,945
Capital Expenses	34,540	-	-	2,386	29,921	1,740,500	1,993,400
Total	**1,272,888**	**1,275,959**	**1,290,960**	**1,265,038**	**1,446,919**	**3,258,197**	**3,602,345**
Water Meter Maintenance							
Operating Expenditures	36,300	34,651	19,682	10,028	54,370	52,750	61,650
Capital Expenditures	-	-	-	-	-	-	-
Total	**36,300**	**34,651**	**19,682**	**10,028**	**54,370**	**52,750**	**61,650**
Total	**8,229,285**	**8,175,250**	**8,464,439**	**9,221,460**	**9,205,443**	**19,768,832**	**26,237,472**

Graph 42.

Department of Public Works
Total Expenditures by Year

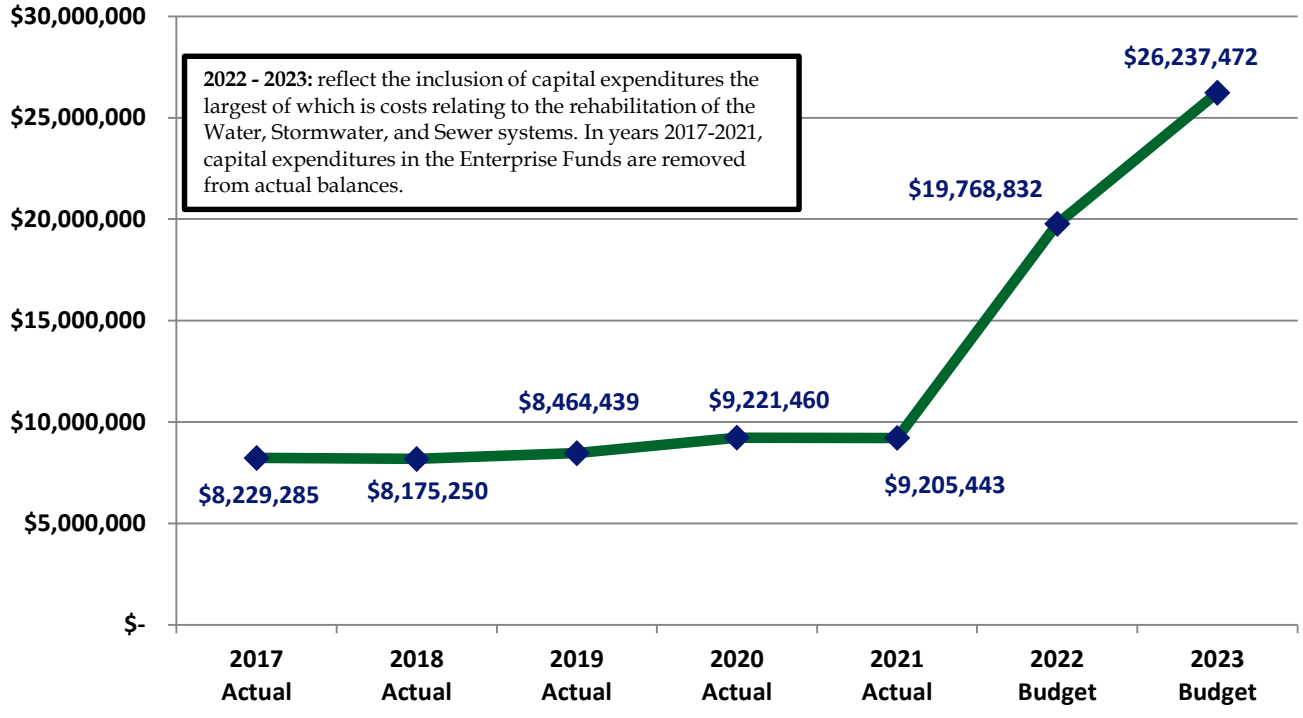
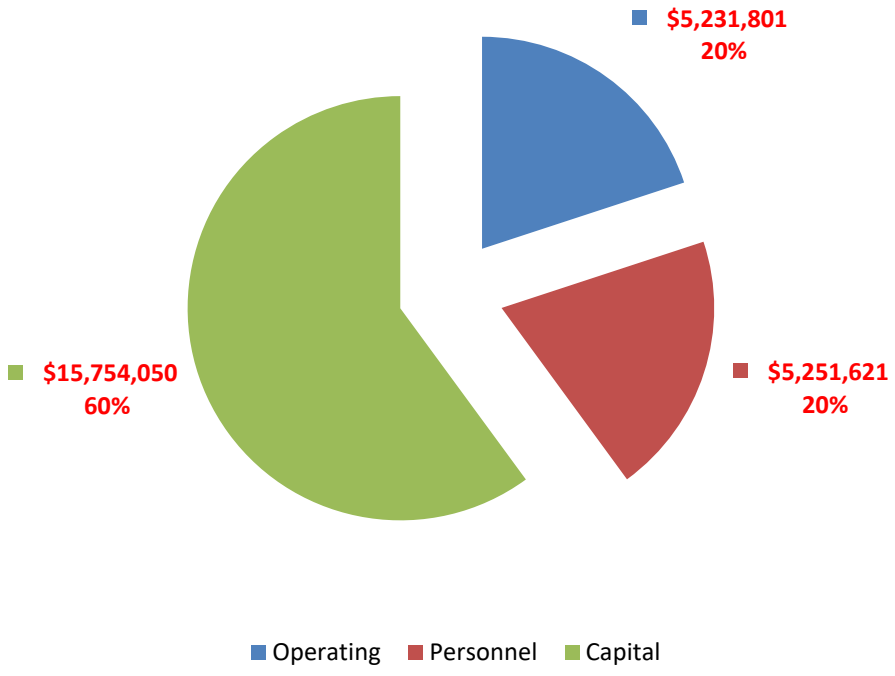


Chart 46.

Department of Public Works
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	All Funds
Budget In Total	$512,201
Operating Budget	$493,701
Capital Budget	$18,500
Full-Time Employees	4.25

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)

2022 ACCOMPLISHMENTS

2022 Goal	Actions Completed During 2022
Manage construction on Carlisle Connectivity Project	Completed construction on TIGER component of Carlisle Connectivity Project (except for landscaping scheduled spring 2023), managed TIGER grant requirements and secured permits and PennDOT approval for Project 1 construction

Upgrade pedestrian curb ramps in conjunction with roadwork	Completed all 50 curb ramp upgrades required for 2022 road paving program
Undertake road maintenance program consistent with 2016 road condition assessment	Milled and repaved 1.4 miles of streets and applied 1.14 miles of ultra-thin bonded wearing course, consistent with maintenance program, and using State Liquid Fuel grant funds.
Continue sewer system rehabilitation program, with special emphasis on reducing peak flows within Pumping Station Nos.1 and 2 service areas.	Completed lining projects upstream of Pumping Station No.1, reducing Station peak flows and inspected 15,200 linear feet of sanitary sewer in service area 2.
Complete Stormwater System Master Plan that establishes priorities and programs for rehabilitation and flood mitigation.	Developed hydraulic module of storm sewer system and identified projects to address flooding in problem areas. Prepared draft Master Plan for Council's consideration.
Continue Water Distribution System Rehabilitation Program	Received construction bids for replacing 1.9 miles of old water main and initiated $5 million construction project.

2023 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.
- Start implementation of Stormwater System Master Plan for 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. 2 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
- Close out TIGER component of Carlisle Connectivity Project and initiate and manage construction of Project 1 component along Carlisle Spring Road and North Hanover Street transportation corridors
- Coordinate Borough infrastructure rehabilitation projects so all infrastructure within a project area is appropriately addressed

Graph 43.

Public Works Administration
Operating Expenditures by Year

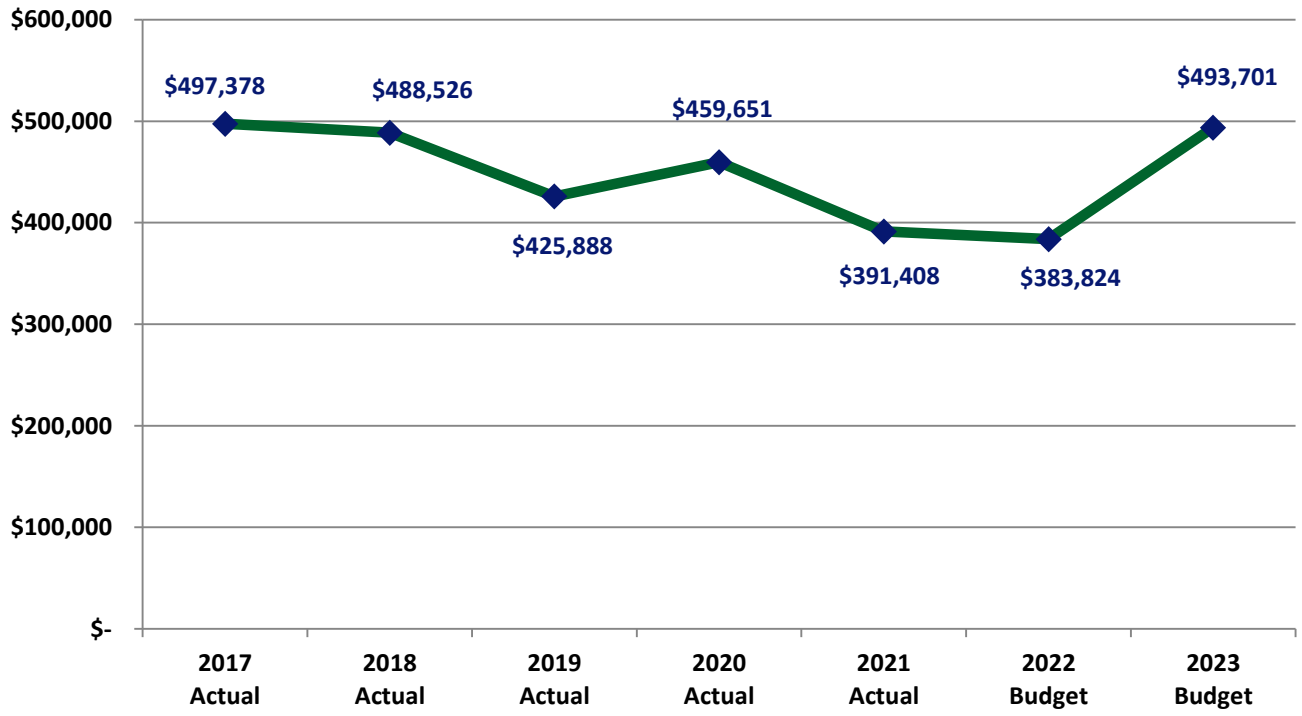
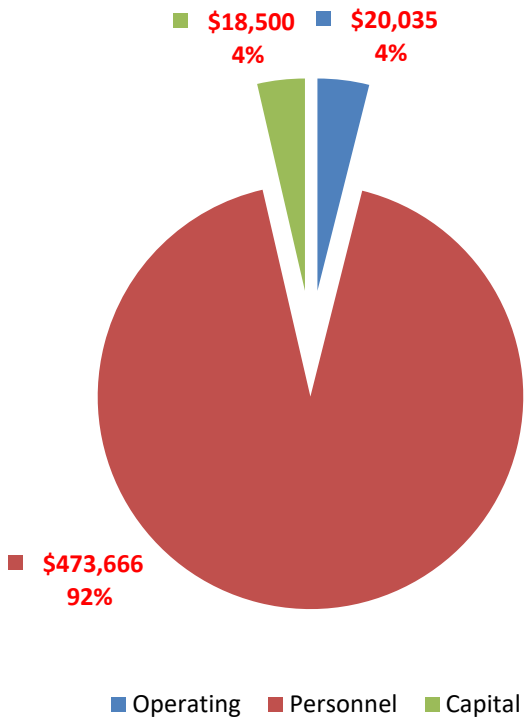


Chart 47.

Public Works Administration
Expenditures by Category



FUNCTION OVERVIEW

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

Function Snapshot	
Department	Public Works
Applicable Funds	General; Capital Projects
Budget In Total	$290,444
Operating Budget	$127,944
Capital Budget	$162,500
Full-Time Employees	-

SERVICES PERFORMED

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



BUDGETARY ACTIVITIES

- Borough Hall Maintenance (409)

2022 ACCOMPLISHMENTS

- Resealed concrete joints and cracks along sidewalk and entrance ramp.
- Installed wall mounted brochure dispensers and removed standalone kiosk to free up space for customers in first-floor waiting area.
- Performed exterior window cleaning.
- Requested proposal from contractor for HVAC upgrades
- Requested proposals for replacement of exterior doors

2023 GOALS

- install keyless entry remote (key fob) locking system on all exterior doors
- replace handrails down to DCA and repaint all other handrails
- repair and repaint dormers and exterior trim
  construct covered entrance over east side access ramp

Graph 44.

Borough Hall Maintenance
Operating Expenditures by Year

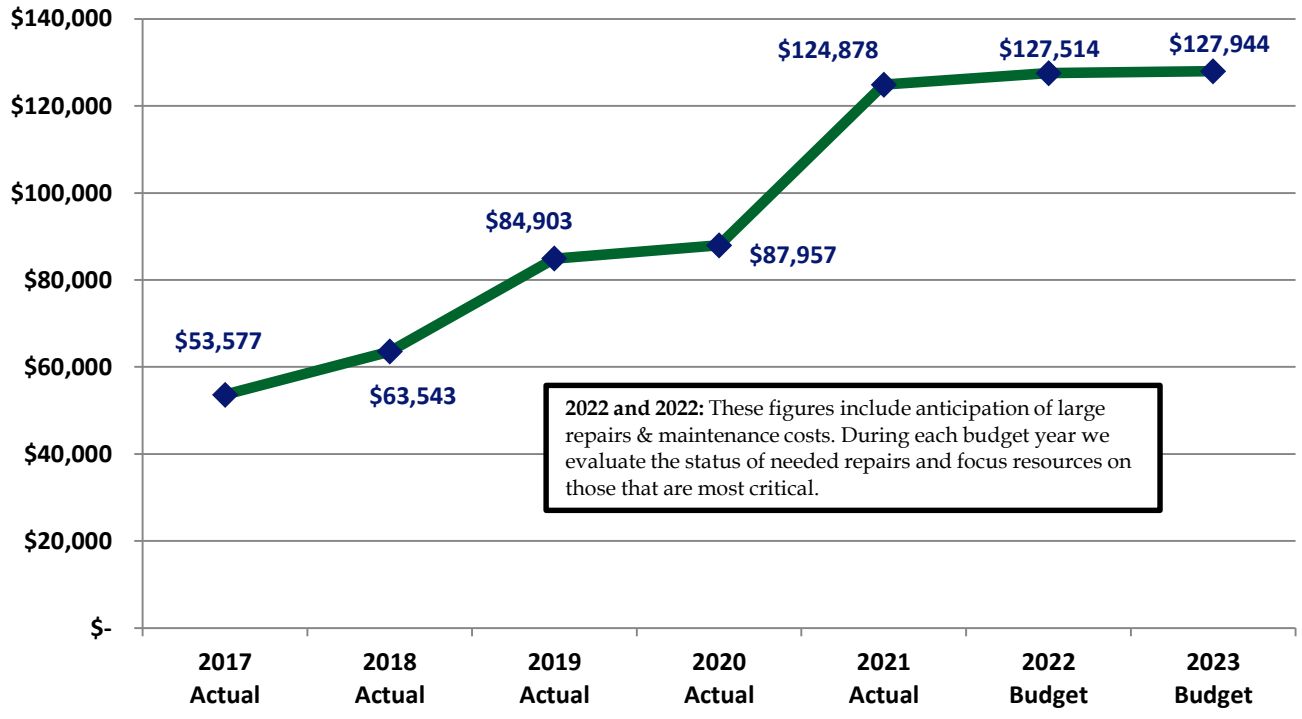
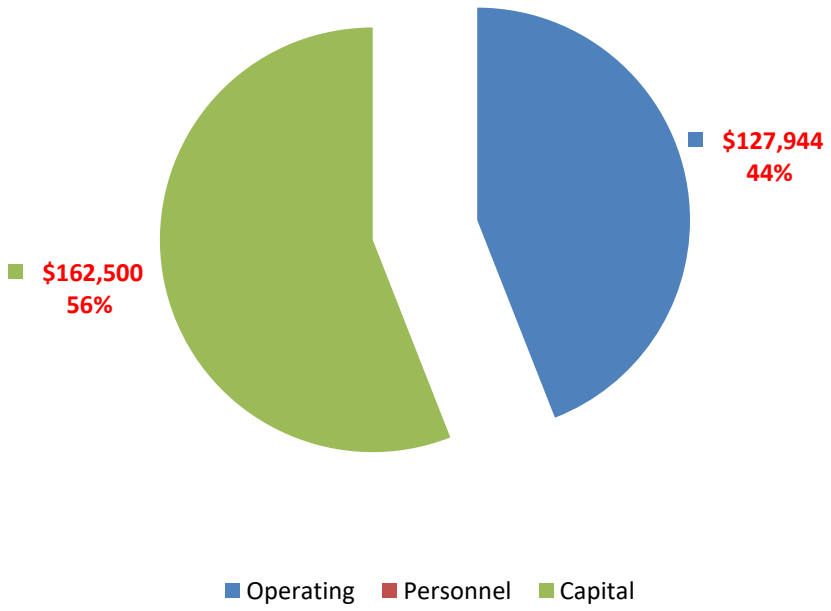


Chart 48.

Borough Hall Maintenance
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	Water, Stormwater, Sewer
Budget In Total	$11,684,575
Operating Budget	$1,575,375
Capital Budget	$10,109,200
Full-Time Employees	10.20

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)

2022 ACCOMPLISHMENTS

2022 Goals	Actions Completed During 2022
Continue inspection of sanitary sewer system	Flushed and televised 35,220 feet of sanitary sewer main, inspected 147 manholes, and flushed additional 26,287 feet of sewer mains on troubled sewer list
Continue inspection and repair of storm sewer system	inspected 51 storm inlets and repaired, rebuilt or replaced 43 storm inlets
Flush all fire hydrants on a semi-annual basis	Performed semi-annual fire hydrant flushing program and repaired 6 broken hydrants
Continue Sanitary Sewer System Rehabilitation Program	Completed interceptor lining project upstream from Pumping Station No.1 and supported engineer in investigations within Pumping Station No.2 drainage area.
Perform leak detection for entire water distribution system	Completed leak detection for entire system and undertook repairs on all detected leaks. Repaired 4 residential water service leaks and responded to and repaired 13 water main breaks
Remain in compliance with MS4 program requirements	Submitted annual permit compliance report to DEP by deadline and participated in DEP compliance audit.
Develop master plan for upgrade and rehabilitation of Borough stormwater management system that includes hydraulic model of stormwater system.	Completed development and calibration of stormwater system hydraulic model and assisted engineer with preparation of Master Plan draft report.
Complete N. Pitt Street Stormwater extension project	Field operations staff installed 360 feet of new storm sewer, three stormwater inlets, two stormwater manholes, and one outfall structure to divert stormwater from N. Pitt Street to the stormwater retention basin on the former IAC Site using CDBG funding.

Update Borough GIS mapping database to identify all Borough-owned water, sewer, and stormwater facilities	Secured GPS equipment to field locate Borough utilities and continued mapping Borough stormwater mains.
Conduct public education, outreach, and public involvement and participation in compliance with MS4 permit	Undertook a number of stormwater public outreach programs including bare root tree planting, earth day event, Carlisle Area School District teachers and students tree planting on District property, summer day care camp environmental education, and Bosler Library watershed workshop.
Complete Water Meter Remote Communication Equipment Installation Program	Completed installation of radio transmission units on water meters. Also replaced older water meters not compatible with radio transmitters. Replaced 84 old water meters with new meters and resealed 32 meters. Completion of program delayed due to limited availability of new water meters. Expect to complete old meter replacement in 2023.
Be responsive to customer complaints	responded to the following resident inquiries: 2 low water pressure calls, 10 requests to turn off water, 15 high water bill complaints, and repaired/moved 30 touch pads

2023 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 expand public education, outreach, and public involvement and participation program in compliance with MS4 permit
- Seek funding for Fairground Avenue Stormwater Park and other Borough stormwater improvements
- Continue implementation of 5-year Chesapeake Bay Pollutant Reduction Plan
- Submit annual MS4 progress report to Pennsylvania DEP by regulatory deadline

- 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

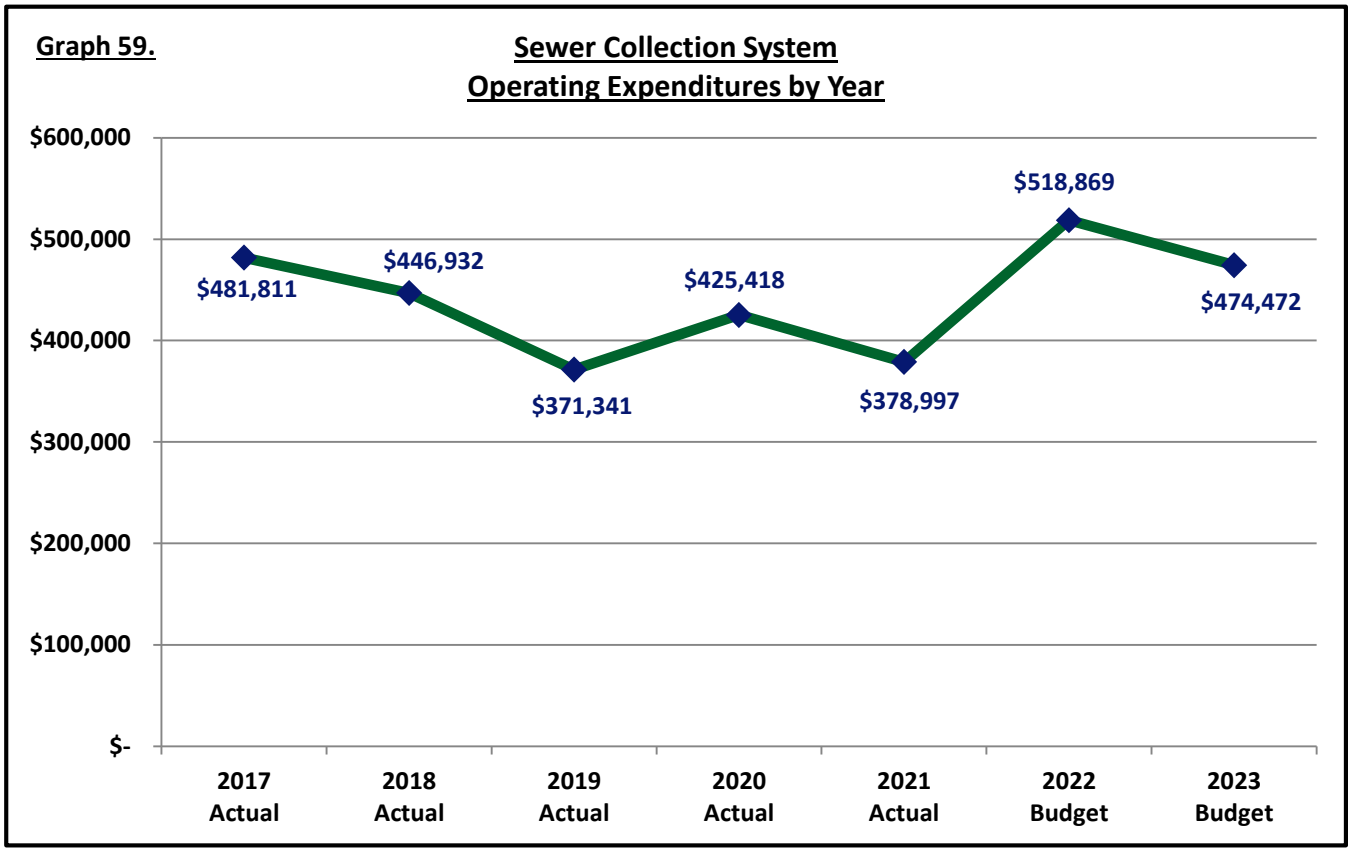
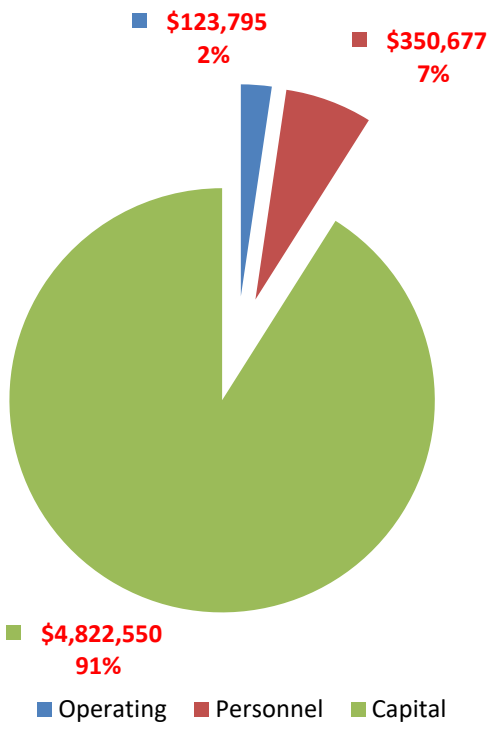


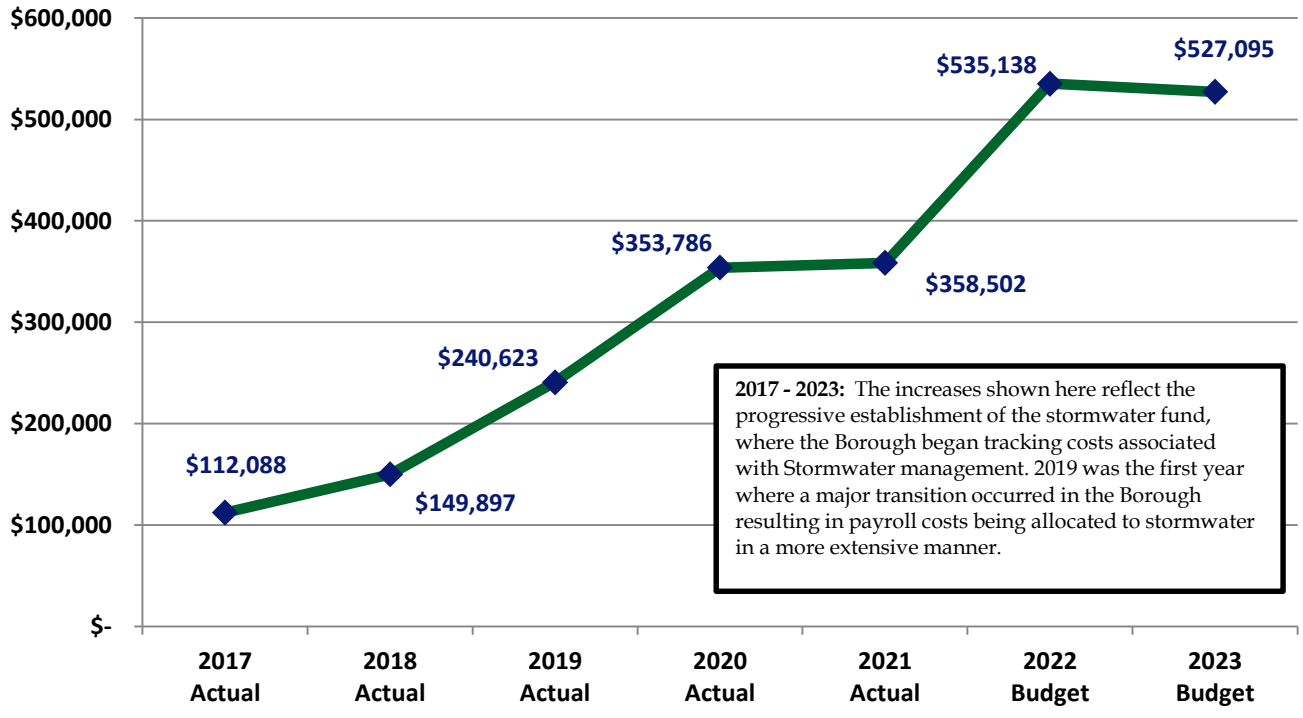
Chart 64.

Sewer Collection System Expenditures by Category



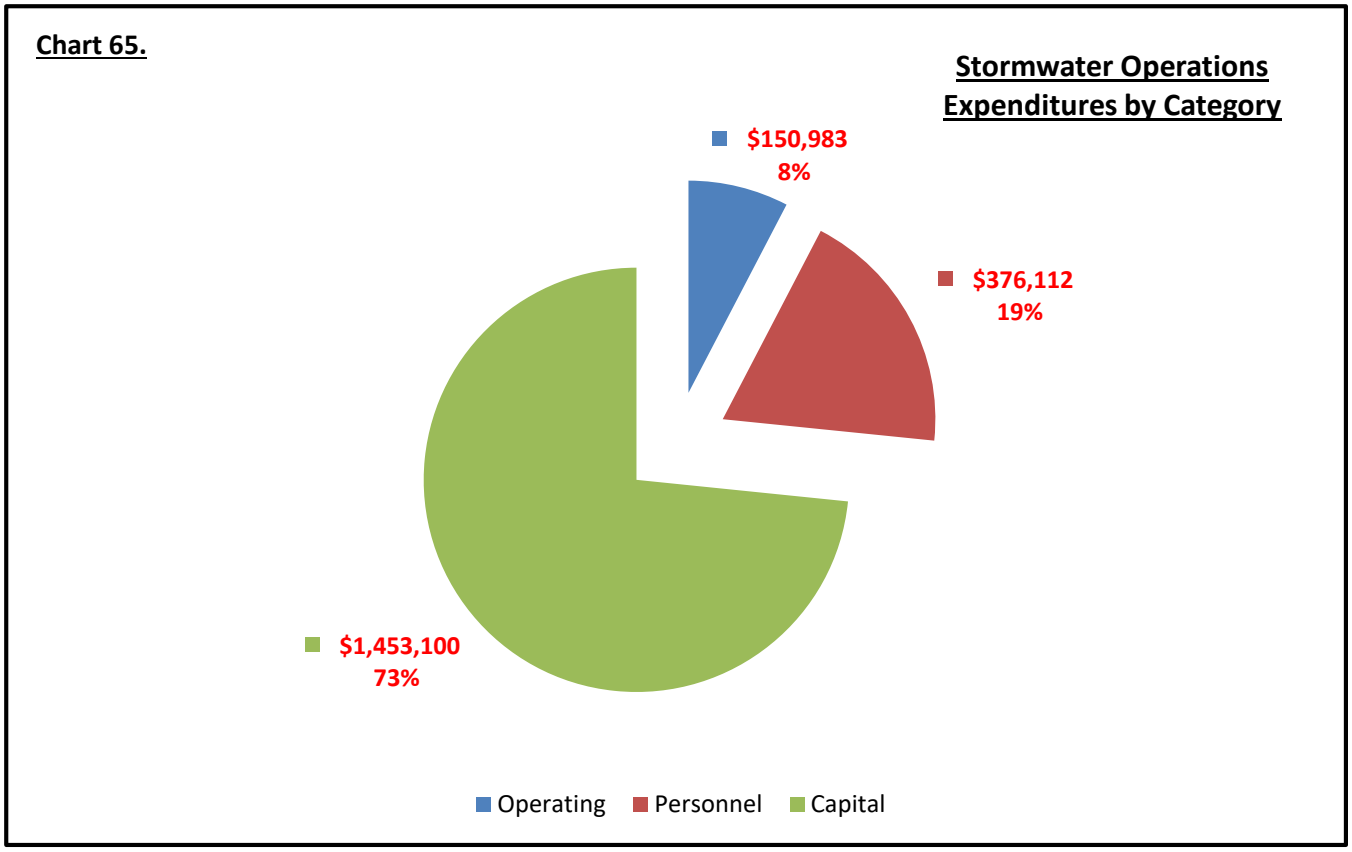
Graph 60.

Stormwater Operations Operating Expenditures by Year



2017 - 2023: The increases shown here reflect the progressive establishment of the stormwater fund, where the Borough began tracking costs associated with Stormwater management. 2019 was the first year where a major transition occurred in the Borough resulting in payroll costs being allocated to stormwater in a more extensive manner.

Chart 65.



Graph 61.

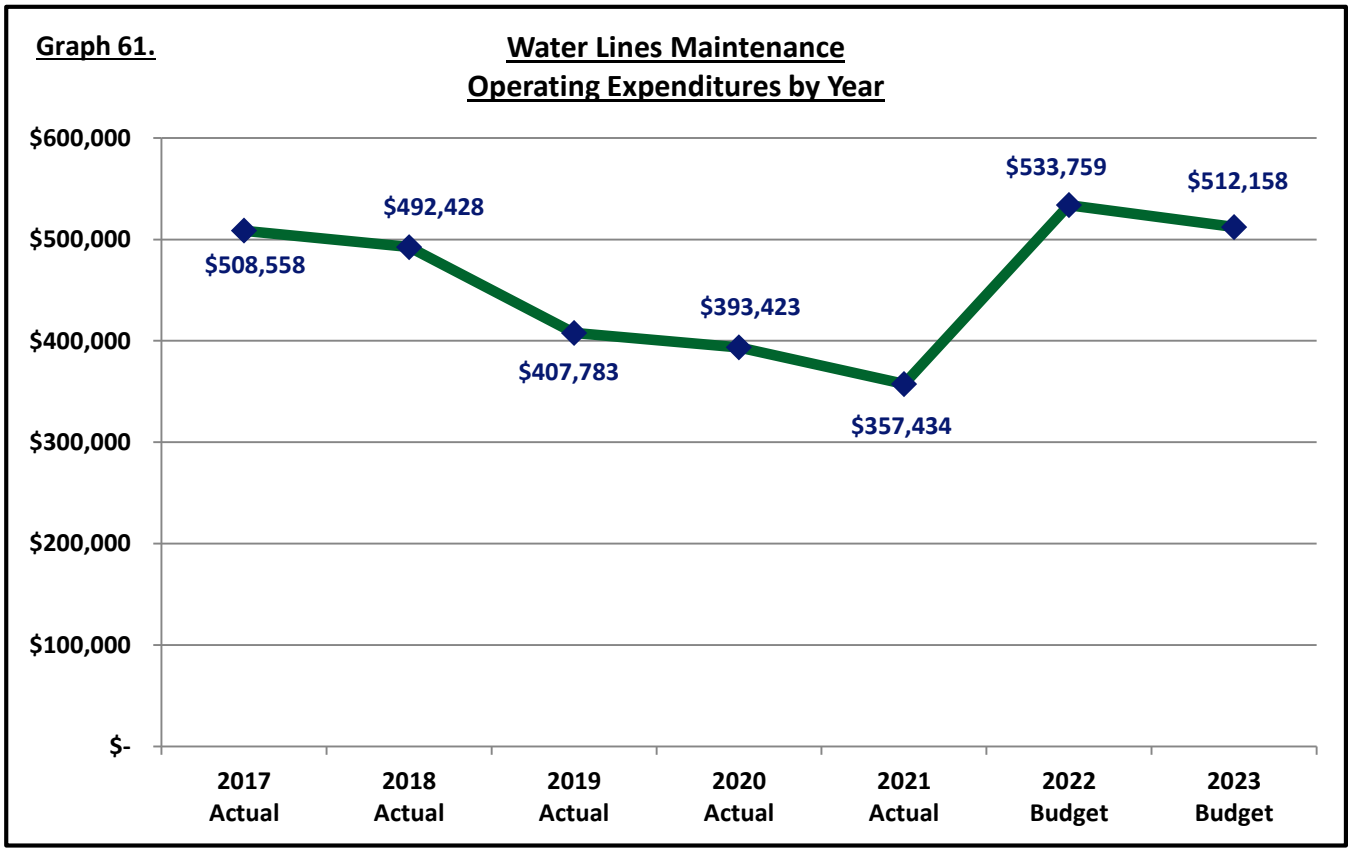
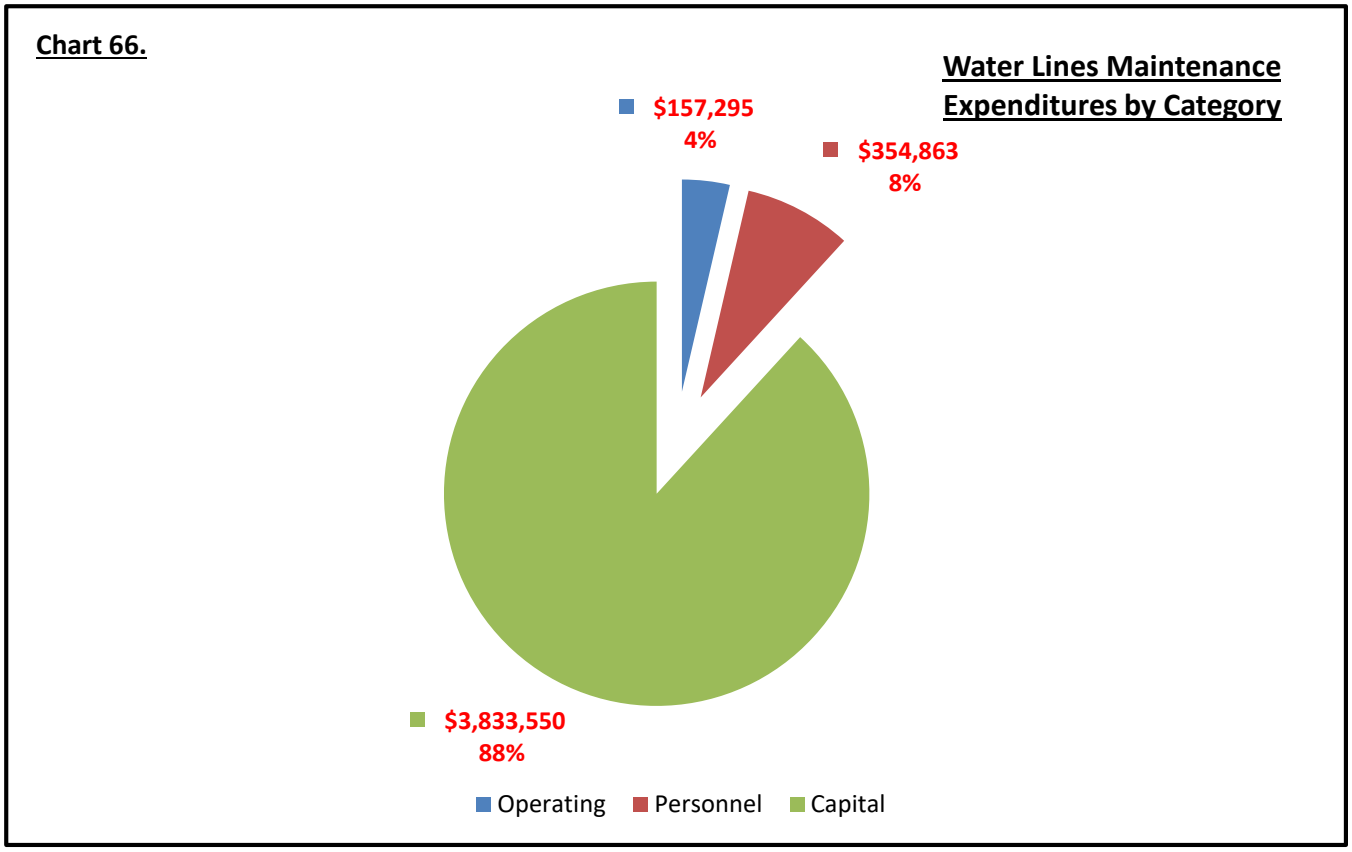


Chart 66.



Graph 62.

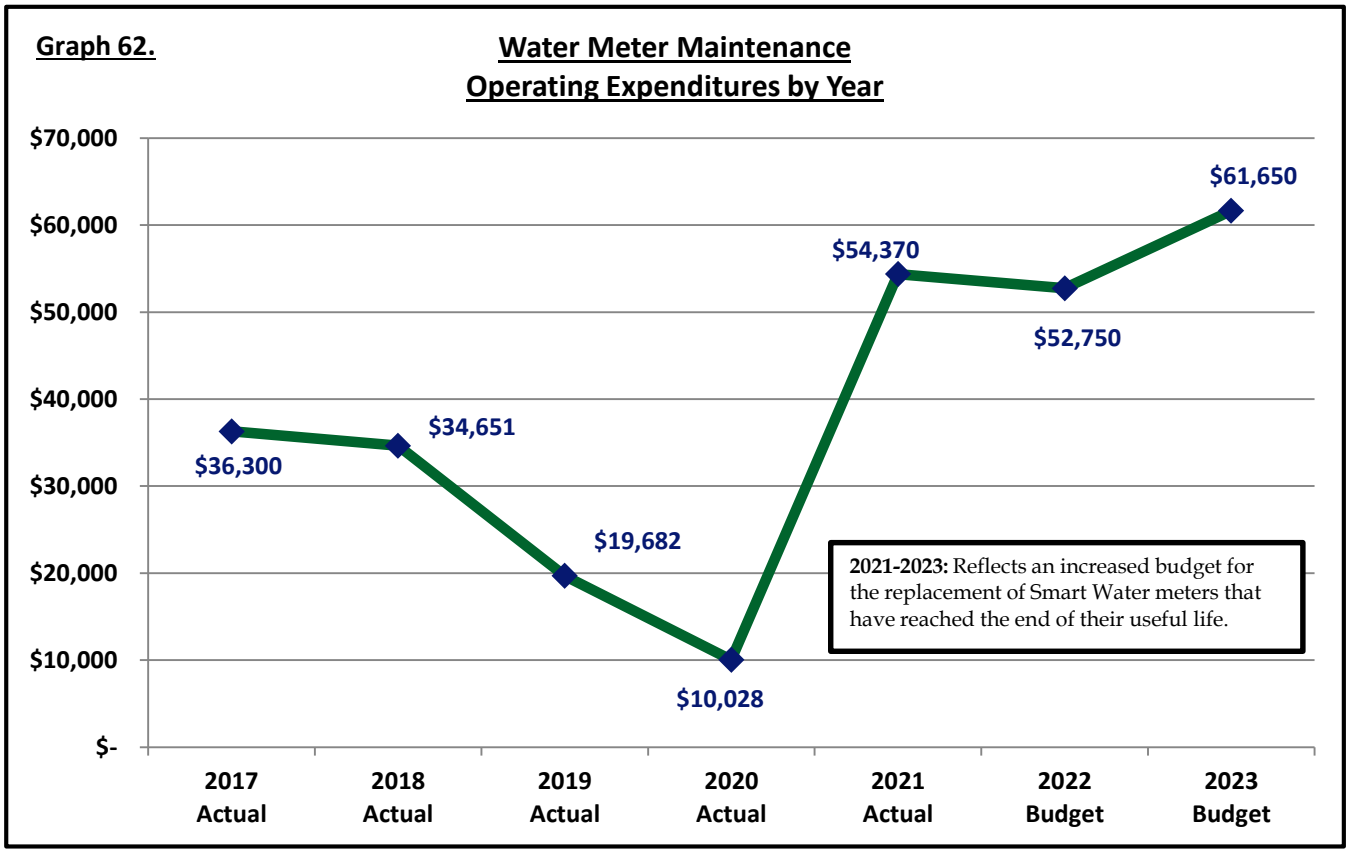
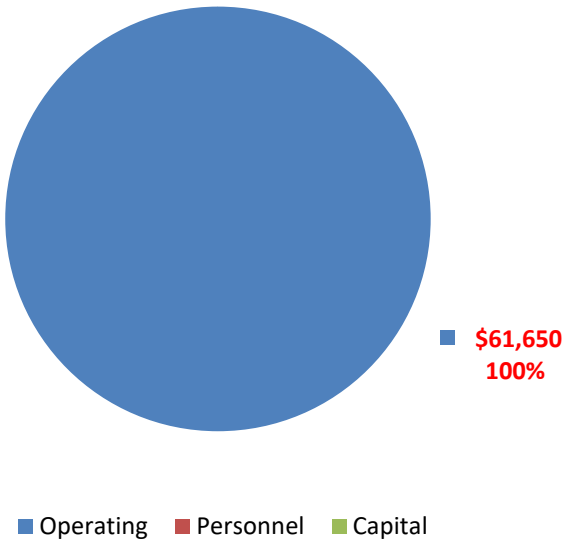


Chart 67.

Water Meter Maintenance Expenditures by Category



FUNCTION OVERVIEW

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

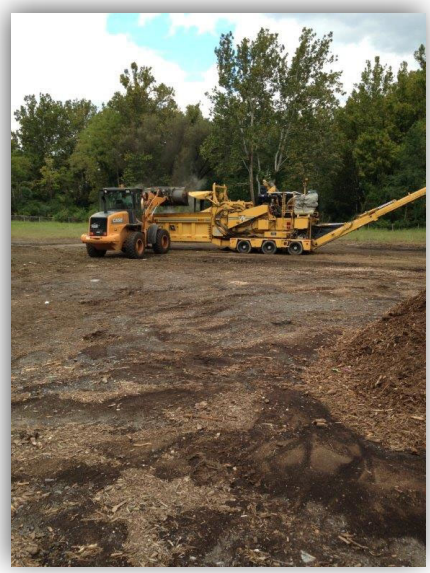
Function Snapshot	
Department	Public Works
Applicable Funds	General Fund; Solid Waste
Budget In Total	$2,040,235
Operating Budget	$2,040,235
Capital Budget	$ -
Full-Time Employees	0.43

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)



2022 ACCOMPLISHMENTS

- Serviced over 7,000 visits to the compost site from opening on March 29th through the end of September
- 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
- picked up litter at various locations in the Borough
- Prepare bid package for solids waste and recycling services and provided analysis to Borough Council to assist with their award of new 3-year service contract starting January 1, 2023
- Ordered leaf collection truck using Section 902 recycling grant awarded by DCNR.
- placed fill at compost facility to level up area
- Operated County grinder and screen for 140 hours to produce mulch for residential use
- turned leaves monthly for composting using county's leaf turning equipment

2023 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
- Implement new fall leaf collection program utilizing leaf vacuum equipment purchased using Section 902 recycling grant
- Analyze use of Borough staff to provide solid waste and recycling services to Borough residents and provide analysis report to Borough Council for its consideration.
- evaluate methods to lower operating cost at compost site.

FINANCIAL SUMMARIES

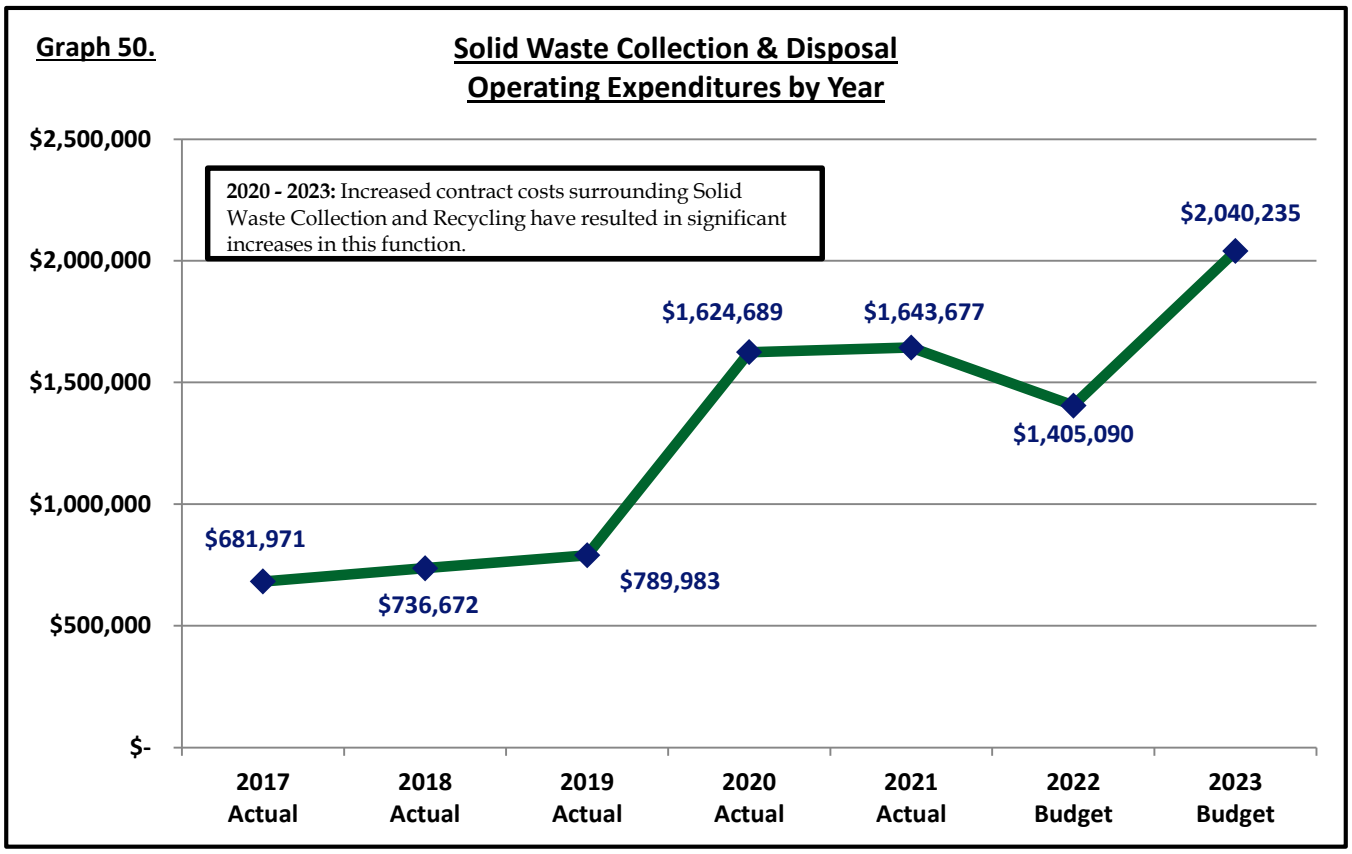
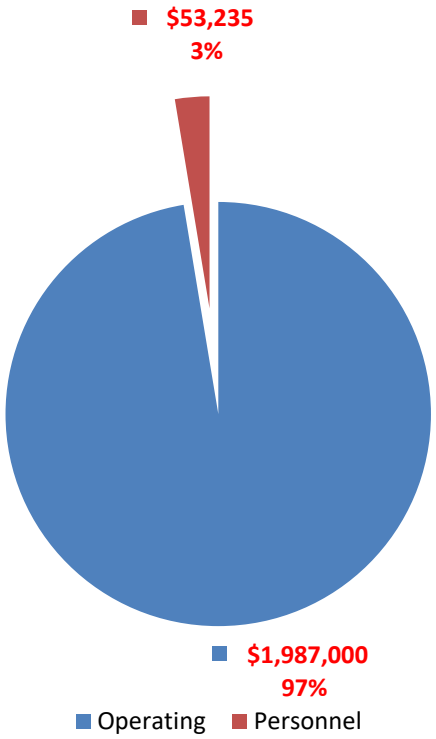


Chart 54.

Solid Waste Collection & Disposal Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	Sewer
Budget In Total	$676,045
Operating Budget	$634,795
Capital Budget	$41,250
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)

2022 ACCOMPLISHMENTS

- Met all monitoring requirements of the Borough's NPDES permit.
- Continued to provide a local source for wastewater testing for existing and new clients, specifically other wastewater treatment plants.
- Assisted with required testing for our NPDES permit renewal.
- Successfully completed all annual proficiency testing requirements to maintain certification for drinking water microbiology, wastewater chemistry and microbiology and biosolids.
- Completed IDOC and proficiency testing for one additional wastewater-testing method to be implemented in 2023.
- Updated our Quality Manual to better reflect current laboratory practices.

2023 GOALS

- 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.
- Assist with finalizing a biosolids treatment upgrade final recommendation to assure future viable biosolids disposal options.
- Purchase and implement Laboratory Information Management Systems (LIMS) to modernize data collection and state reporting in the lab.
- Implement an additional wastewater method.
- Complete IDOC and proficiency testing for two additional wastewater-testing methods to be implemented in 2023.

Graph 65.

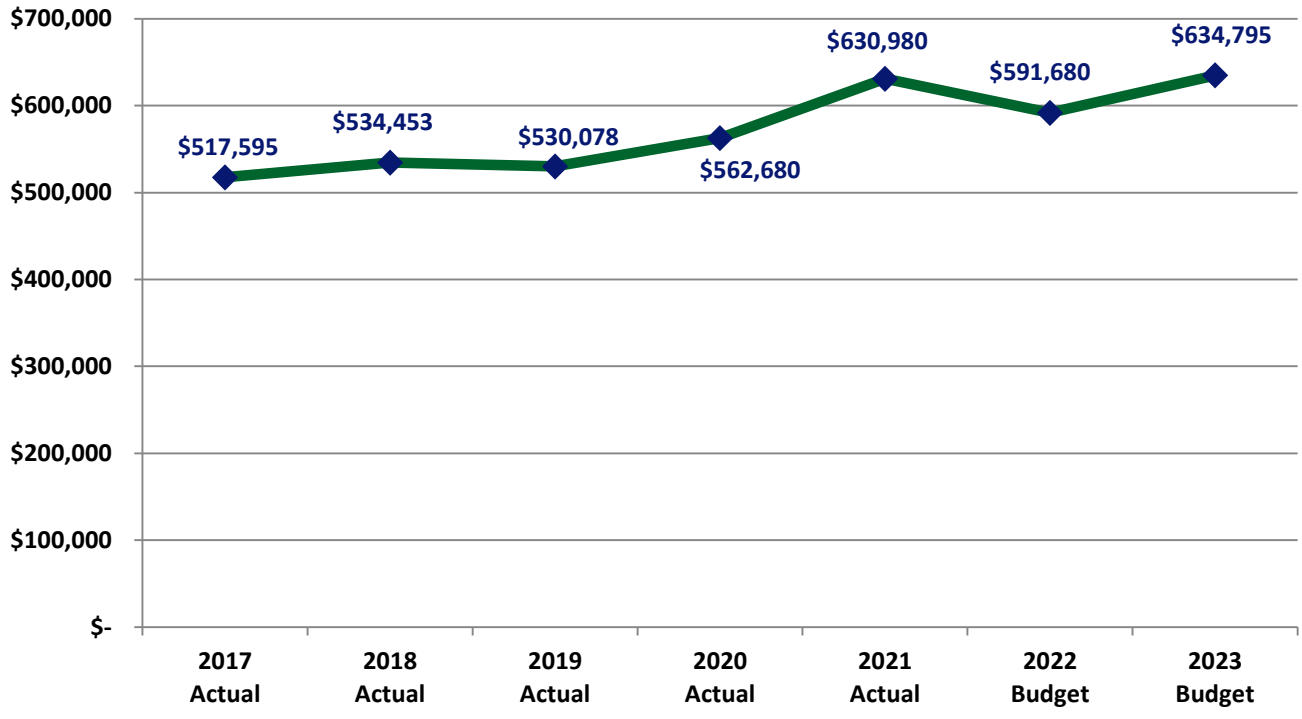
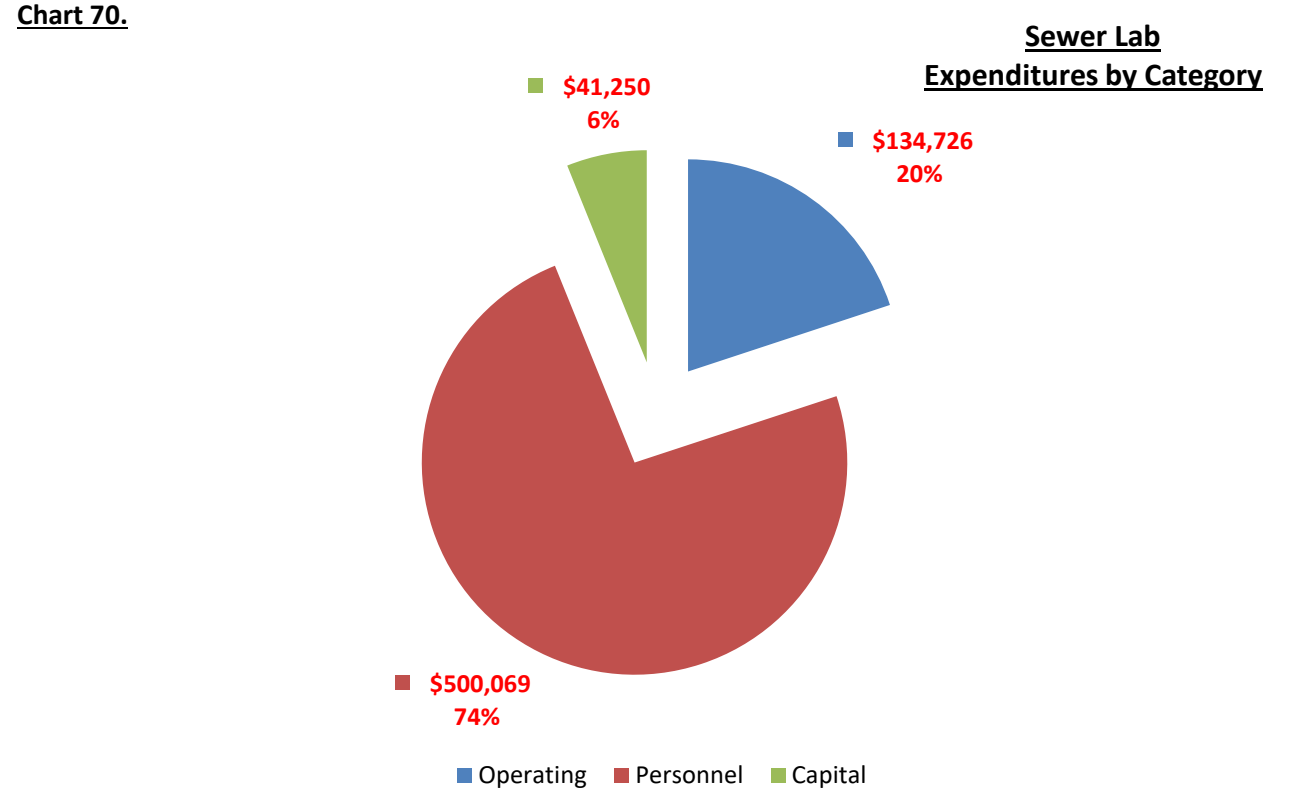


Chart 70.



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	Public Works
Applicable Funds	Sewer
Budget In Total	$484,004
Operating Budget	$204,004
Capital Budget	$280,000
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)

2022 ACCOMPLISHMENTS

- Replaced both pumps at Waggoners Gap Lift Station #1.
- Performed repairs to the generator at Ridge Street Lift Station #2 after system failure.
- Replaced flat roof at South Spring Garden Street Lift Station #3 with a peaked roof.

2023 GOALS

- Replace the flat roof at Lift Station #1 (Waggoners Gap) with a new peaked roof.
- Replace pump controls, valving, and piping at Waggoners Gap Lift Station #1.
- Expand capacity of Ridge Street Lift Station in accordance with agreement amendment with South Middleton Township
- Perform comprehensive inspections at each lift station, identify repair and major maintenance items needed, and start implementation of maintenance upgrades in accordance with budget allowance

FINANCIAL SUMMARIES

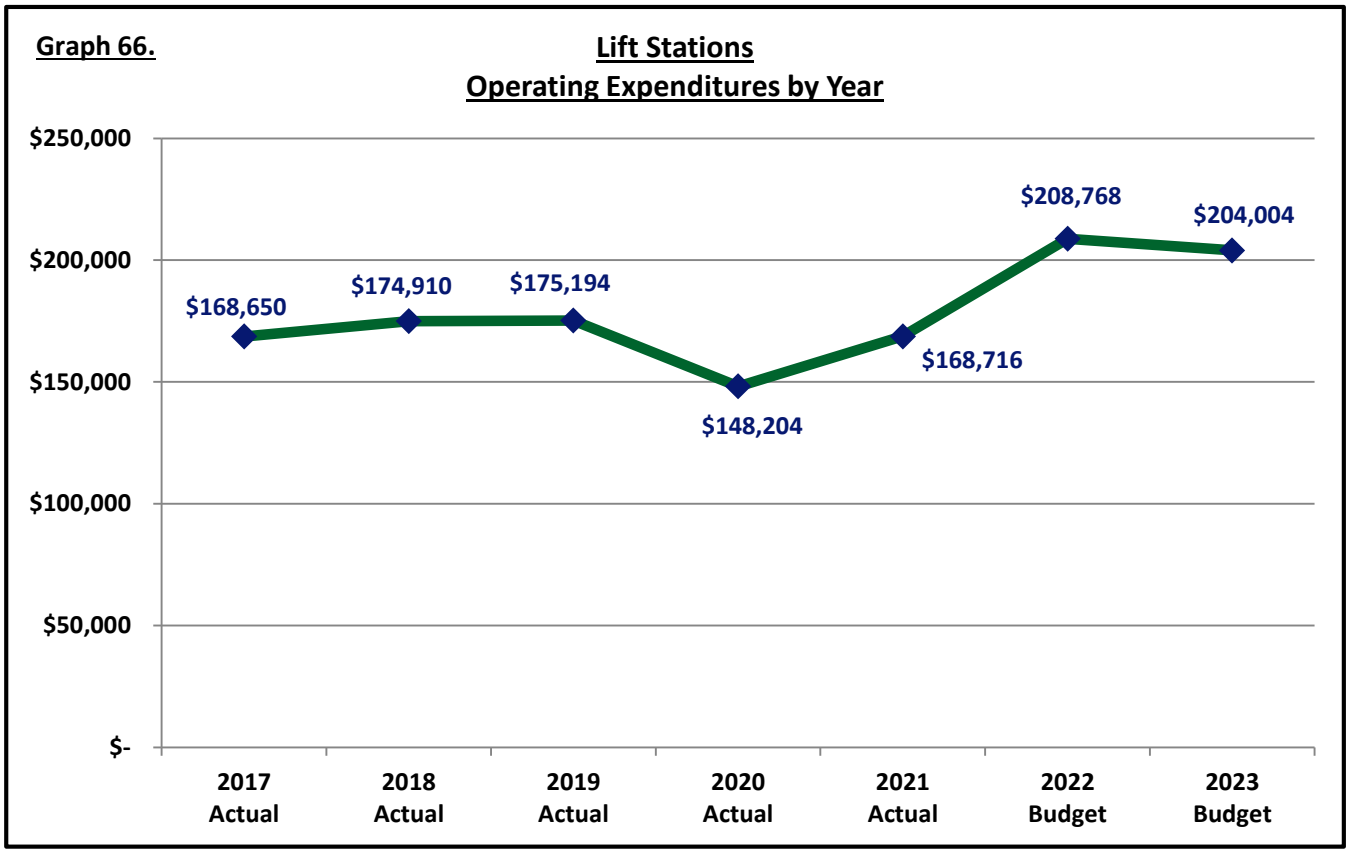
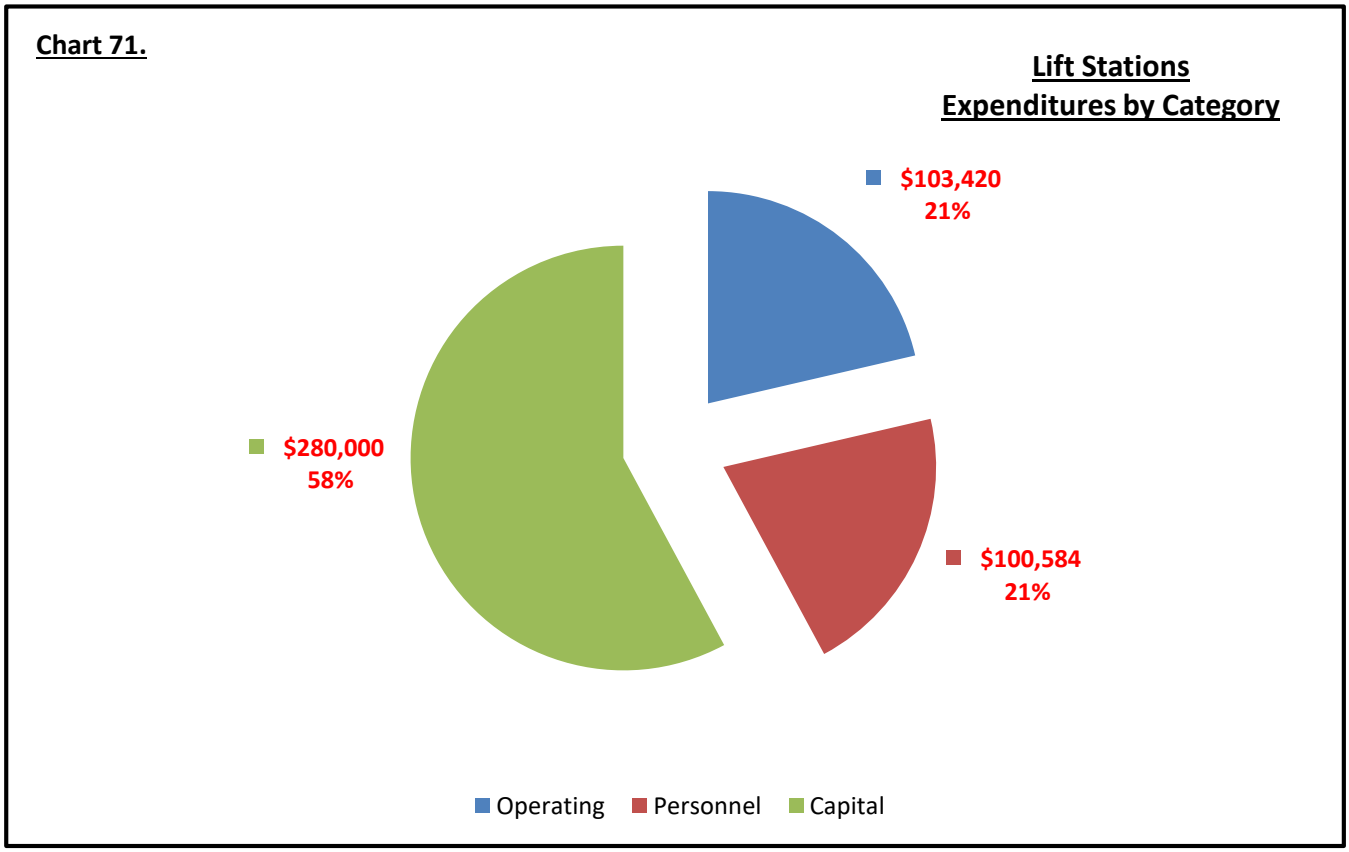


Chart 71.


Lift Stations
Expenditures by Category
$103,420
21%
$280,000
58%
$100,584
21%
Operating
Personnel
Capital

FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	Sewer
Budget In Total	$2,205,108
Operating Budget	$1,355,108
Capital Budget	$850,000
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
- Nitrogen and 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)



2022 ACCOMPLISHMENTS

- Cleaned, removed, and disposed of the accumulated wet well debris.
- Purchased and installed valve actuators and spare parts
- Purchased new steam power washer
- Purchased and installed filter unit panels
- Converted grass lawn to riparian forest buffer and meadow under a grant from the Alliance for the Chesapeake Bay
- Submitted NPDES Permit renewal application

Function Statistics			
	2023 Budgeted	**2022 Estimated**	**2021 Actual**
Wastewater Treated (billion gallons)	0.986	0.979	1.070
Average Gallons Per Day Treated	2,700,000	2,682,317	2,933,219
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.)	$143.59	$121.04	$106.86

2023 GOALS

- Maintain compliance with all regulatory requirements
- Implement an electronic workflow management program to plan, track, and optimize preventive maintenance activities.
- Cleaning, removal and disposal of the accumulated wet well debris.
- Purchase of spare VFDs for various plant equipment (if needed).
- Purchase of a replacement lime batch tank mixer/motor assembly.
- Replacement of all remaining fluorescent and incandescent indoor lights with LED light
- Replacement of one non-functional filter feed pump.
- Installation of replacement thickener/scum pumps.

Graph 67.

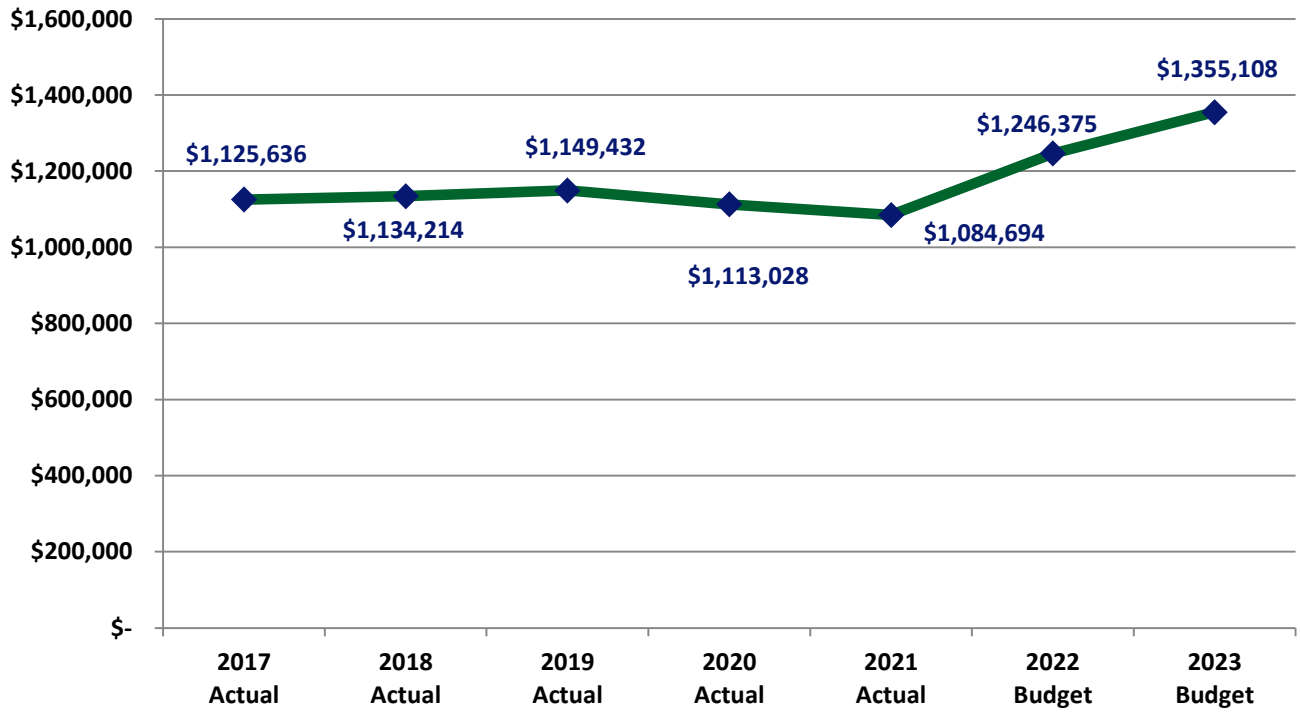
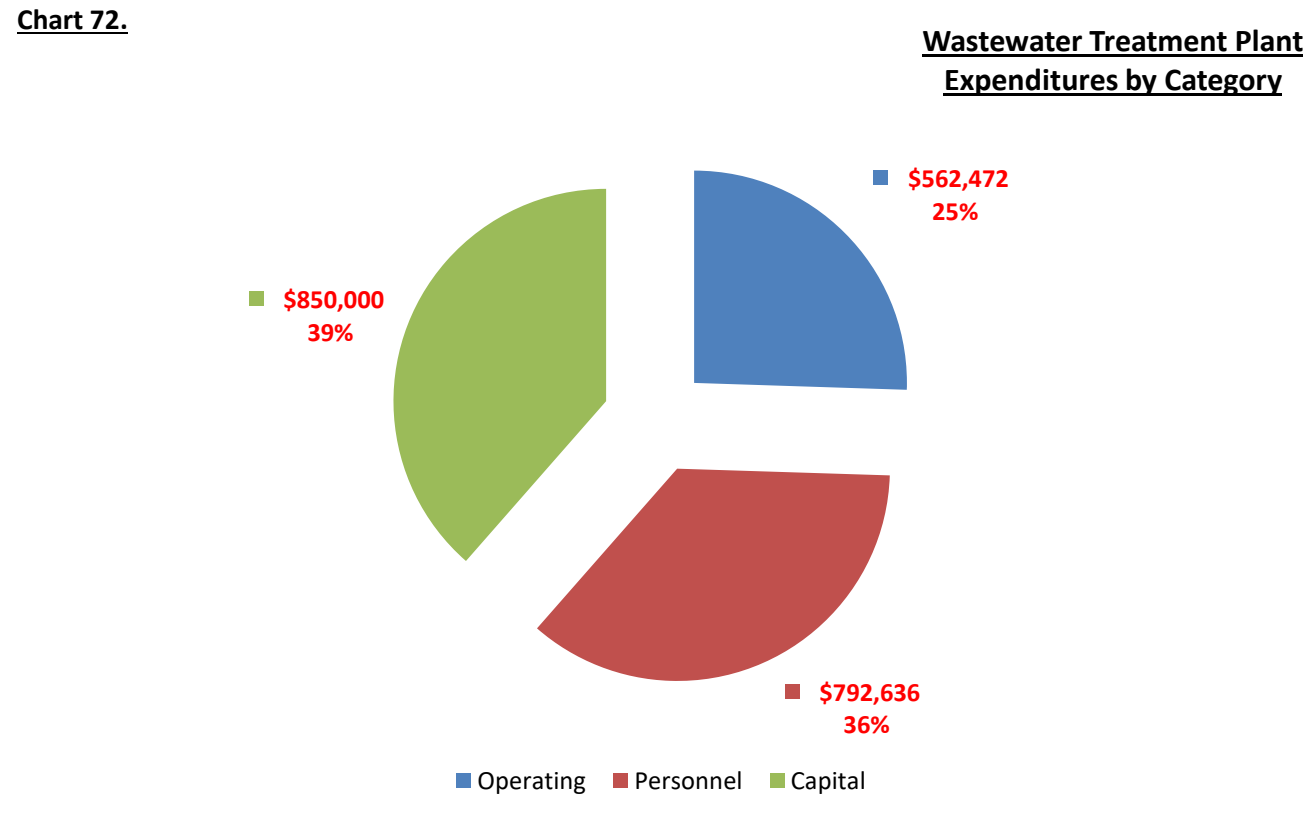


Chart 72.



FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	Sewer
Budget In Total	$1,211,905
Operating Budget	$757,205
Capital Budget	$454,700
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 30 permitted farms in its program with 2,838 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.
- Hauling and application of liquid biosolids and dewatered biosolids.
- Regulatory reporting to EPA and PA DEP on biosolids applications.
- Calculate and maintain all agronomic loading and pollutant loading records for each field receiving biosolids.



BUDGETARY ACTIVITIES

- Bio-Solids Removal (42S)

2022 ACCOMPLISHMENTS

2022 Goal	Actions Completed During 2022
Haul and land apply 7,500,000 gallons of liquid biosolids.	Projected to apply over 7,000,000 gallons of liquid biosolids.
Haul and land apply 1,000 tons of dewatered biosolids.	Land applied 932 tons of dewatered biosolids.
Replace tractor truck #56.	Delayed replacement until 2023.

Maintain perfect compliance record with PA DEP and EPA biosolids regulations.	Passed PA DEP onsite inspection at the Fahnestock Farm on June 7, 2022 with no violations.
Prepare biosolids management plant for achieving Class A Biosolids.	Prepared and distributed RFP for management plan and intend to provide recomenmndation for award to Borough Council late in 2022.

2023 GOALS

- Haul and land apply 7,500,000 gallons of biosolids.
- Haul and land apply 1,000 tons of dewatered biosolids.
- Replace tractor Truck #56.
- Maintain perfect compliance record with PA DEP and EPA biosolids regulations.
- Complete biosolids management plan and incorporate plan recommendations in 2024 budget and 5-year CIP to achieve Class A Biosolids quality criteria.

FINANCIAL SUMMARIES

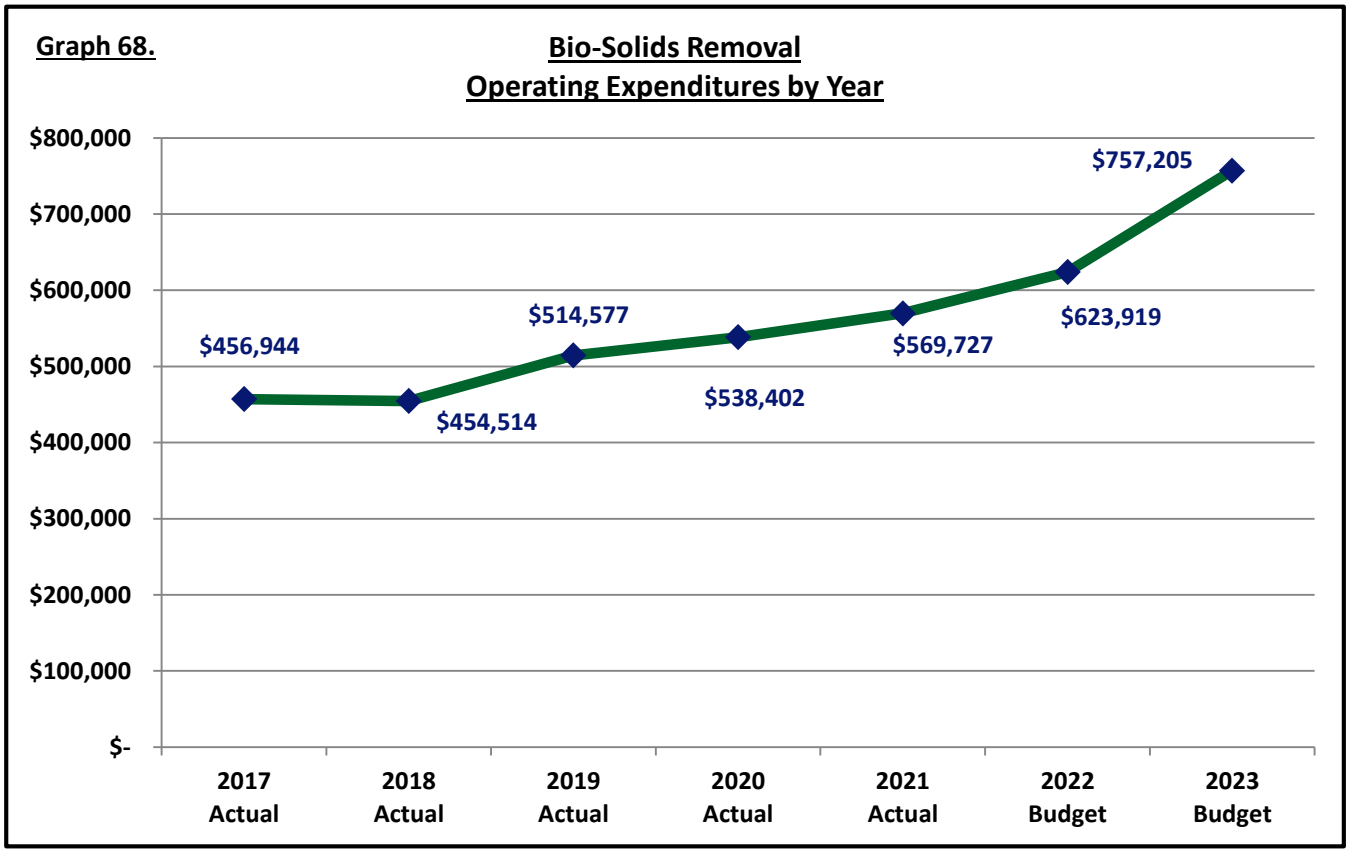
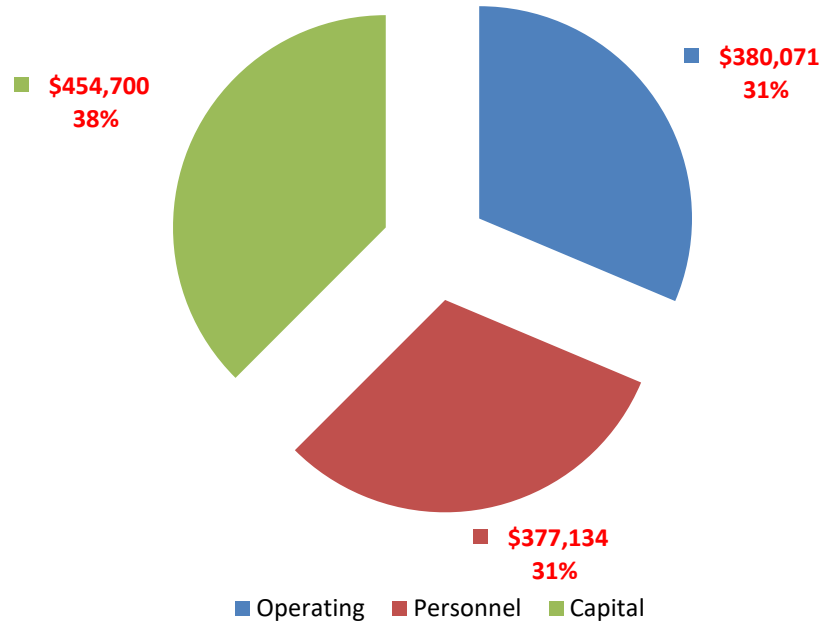


Chart 73.

Bio-Solids Removal 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	$1,460,548
Operating Budget	$676,998
Capital Budget	$783,550
Full-Time Employees	6.55

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)

2022 ACCOMPLISHMENTS

- repaired potholes throughout Borough
- Performed base restoration and wearing surface repairs on all outstanding borough utility street cuts
- Resumed annual curb painting program using summer interns
- Performed street patching adjacent to completed curb repairs
- Performed brush pick up

- Performed leaf pick up
- Assisted with 2022 street milling & paving program and completed needed base repairs and crack sealing prior to milling and paving or ultra-thin wearing course application by contractor
- Completed relocation of curb along west side of Factory Street, reducing the area of impervious street coverage prior to street milling and paving work.
- Managed vehicle and equipment maintenance services with contract maintenance garages.
- Took over lawn maintenance activities on Borough properties on trial basis to determine if it is more cost-effective for staff to provide this service.
- Calibrated road salt application equipment to reduce overdosing of salt for snow and ice control

2023 GOALS

- 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 electric powered equipment options when new or replacement equipment is needed
- Continue to calibrate and repair as needed road salt application equipment to reduce overdosing of salt for snow and ice control
- Maintain street restoration backlog for borough utilities to less than 6 months
- Increase the percentage of pedestrian curb ramp upgrades completed by Borough staff compared to those completed by an outside contractor
- Continue annual curb painting program
- Complete field operations site security installations and train staff on security protocols

Graph 46.

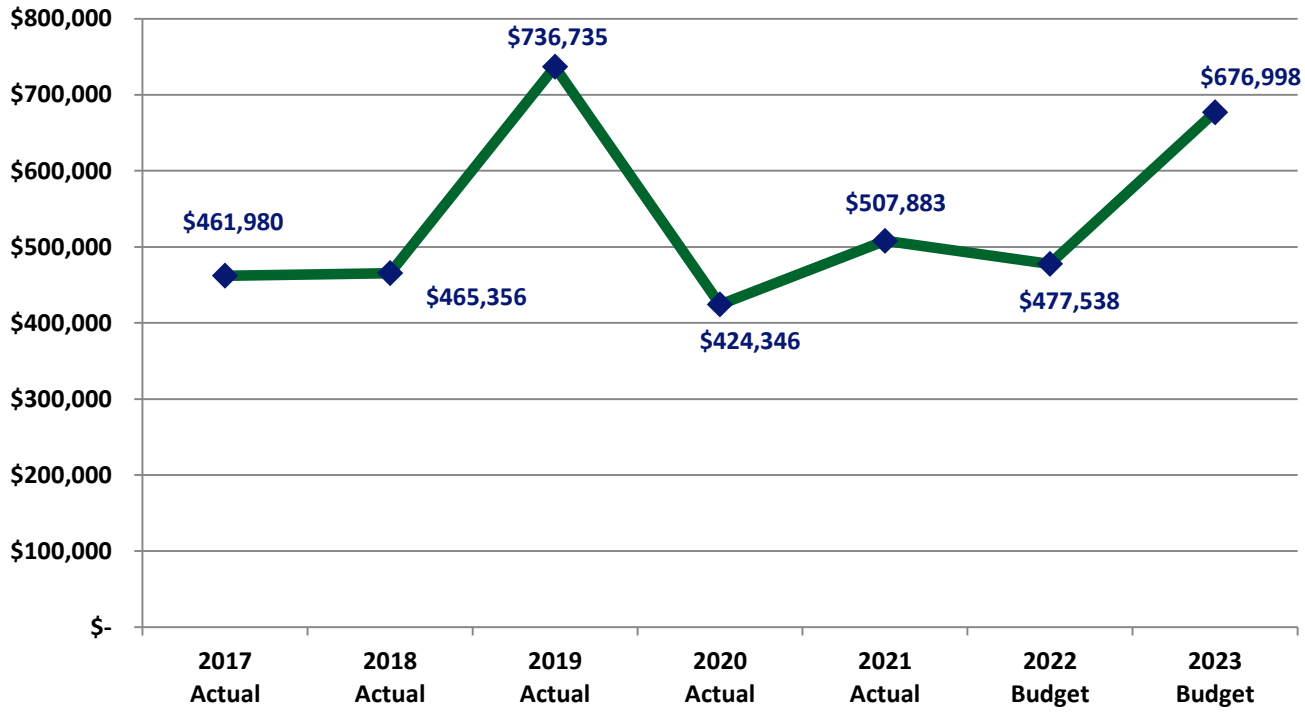
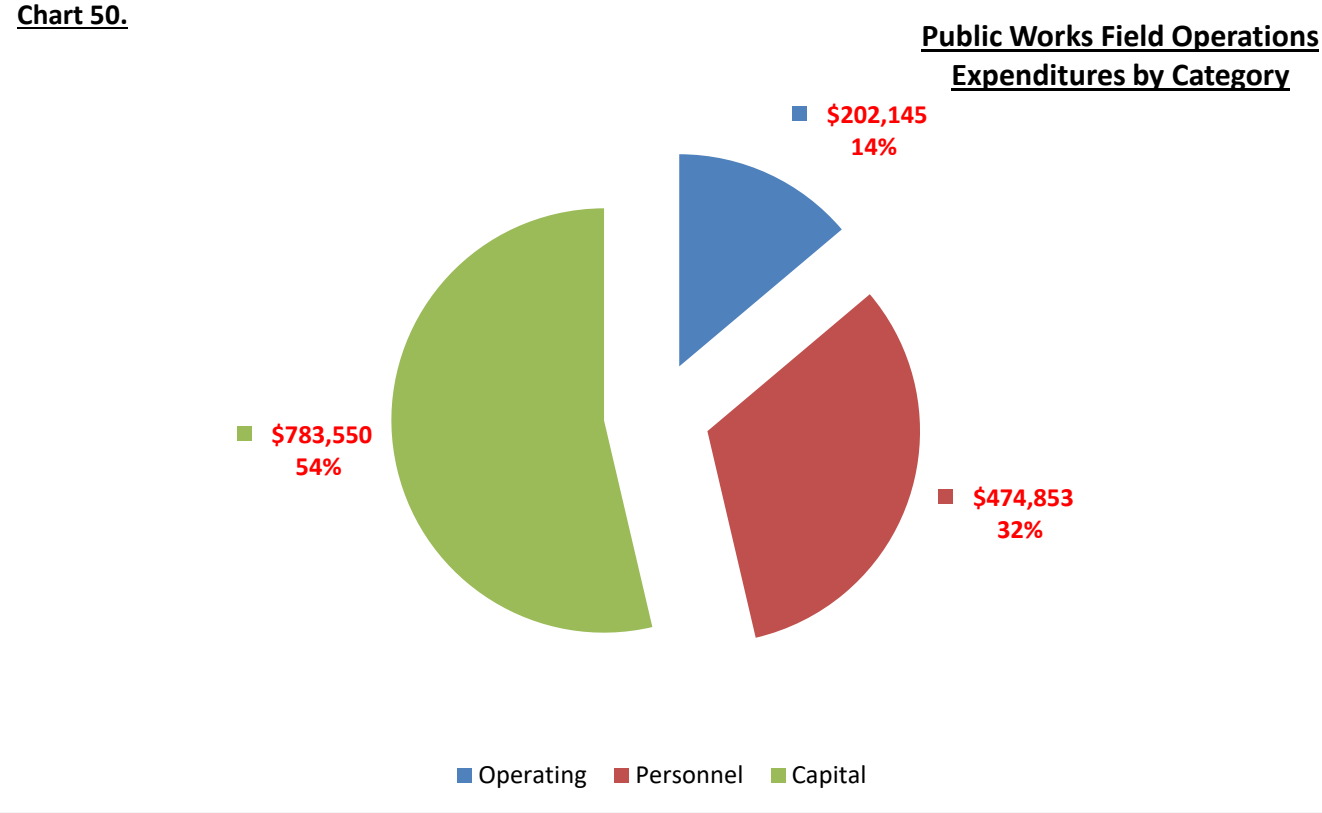


Chart 50.



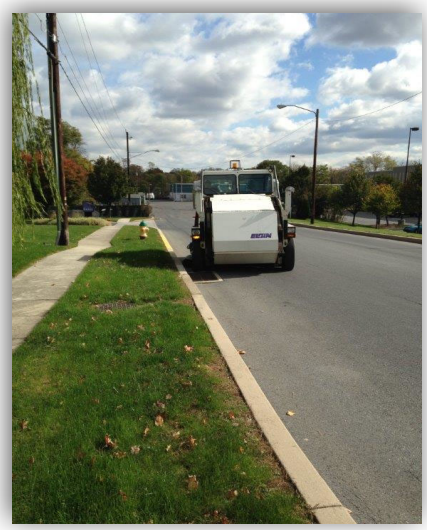
FUNCTION OVERVIEW

The primary responsibility of the street cleaning division is to maintain the durability of road surfaces, slow roadway deterioration and add to a clean and safe community environment. Weekly street cleaning operations consist of sweeping the downtown area three days a week. All other roadways are swept according to posted signage Monday through Thursday, with the exception of residential developments, which are swept once a month, usually on Friday. The seven municipal parking lots are also cleaned once a week and the parking garage is cleaned once a month.

Function Snapshot	
Department	Public Works
Applicable Funds	Stormwater
Budget In Total	$148,745
Operating Budget	$148,745
Capital Budget	$ -
Full-Time Employees	1

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)

2022 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 support Borough infrastructure rehabilitation and improvement projects

2023 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 purchase of an electric powered sweeper to replace current diesel powered sweeper

Graph 47.

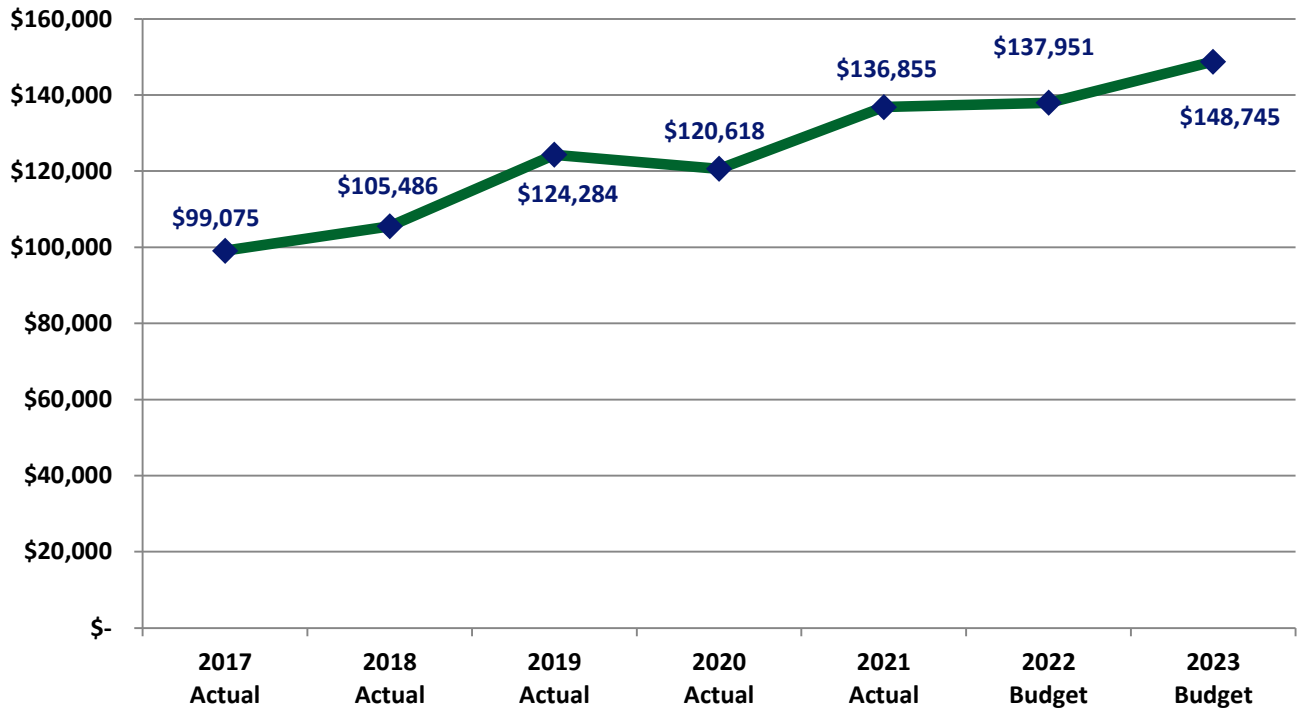
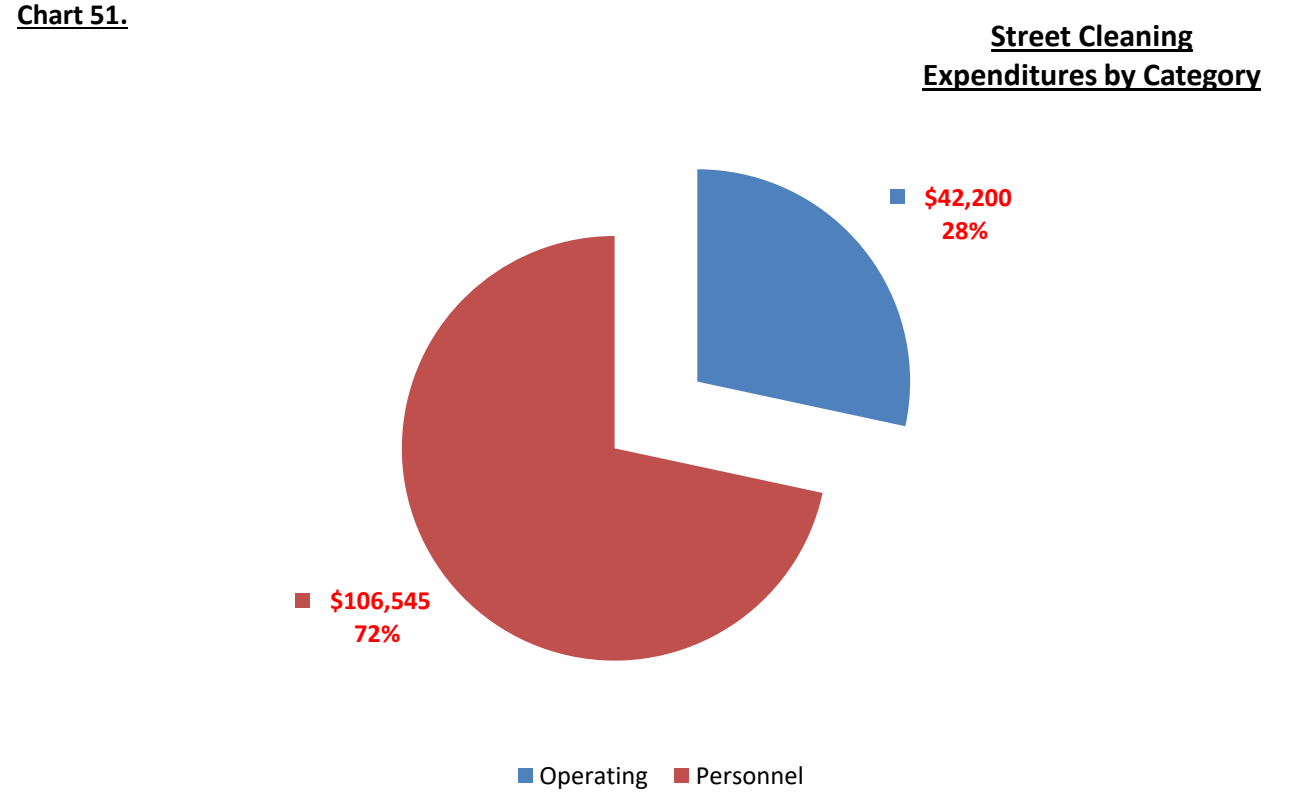


Chart 51.



FUNCTION OVERVIEW

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

Function Snapshot	
Department	Public Works
Applicable Funds	General; Capital Projects
Budget In Total	$1,218,407
Operating Budget	$373,407
Capital Budget	$845,000
Full-Time Employees	1.60

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)



2022 ACCOMPLISHMENTS

- 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)
- used summer interns to complete curb painting program
- completed and submitted applications to PennDOT for a traffic signal technology grant and a vulnerable road users safety grant for upgrade to the Borough's traffic signal network.
- secured six traffic signal controllers from PennDOT at no cost to use as replacement units in the borough's signal network.
- replaced warned out road diet thermoplastic markings with new thermoplastic marking

2023 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 E. High and Spring Garden Street
- replace traffic signal cameras along High and Hanover Street corridors with infrared detection using PennDOT Green-Light-Go grant funds.
- 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

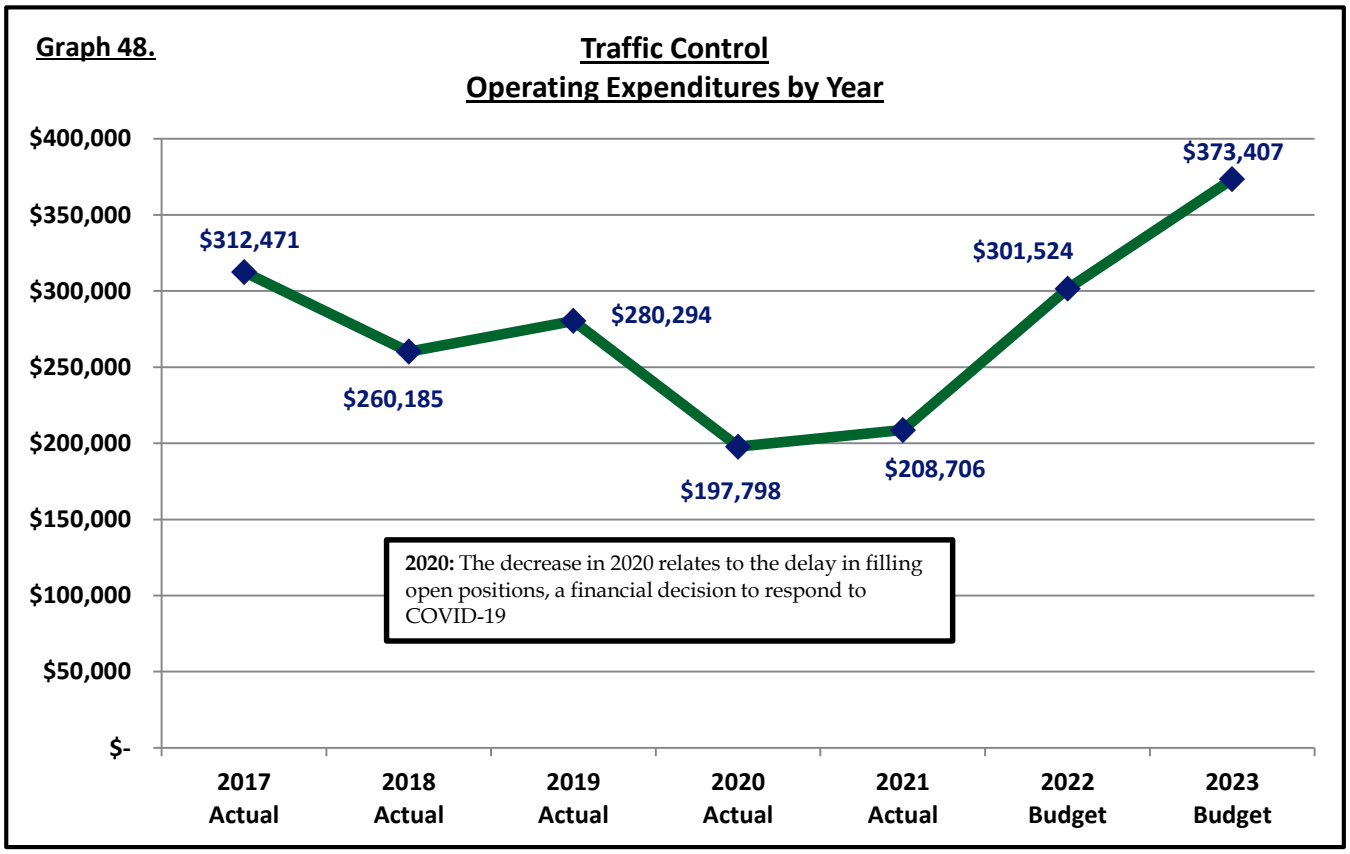
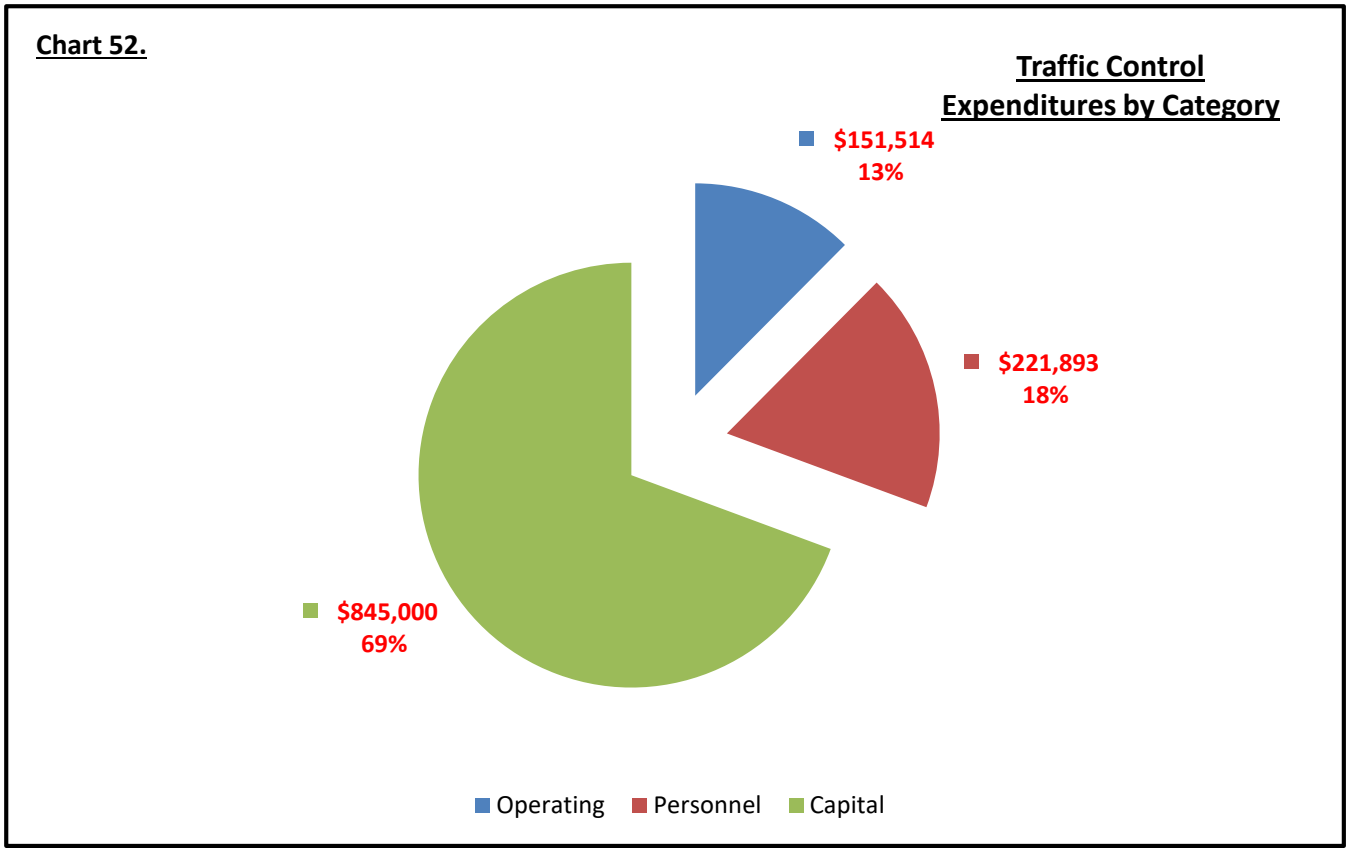


Chart 52.


Traffic Control
Expenditures by Category
$151,514
13%
$221,893
18%
$845,000
69%
Operating
Personnel
Capital

FUNCTION OVERVIEW

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

Function Snapshot	
Department	Public Works
Applicable Funds	General; Capital Projects
Budget In Total	$475,909
Operating Budget	$287,909
Capital Budget	$188,000
Full-Time Employees	0.40

SERVICES PERFORMED

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

BUDGETARY ACTIVITIES

- Street Lighting (434)



2022 ACCOMPLISHMENTS

- Completed quarterly inspections of borough-owned street lights and notified PPL when its lights needed maintenance.
- Presented Borough Council with options for conversion of Borough street lights from HPS to more energy efficient LED fixtures.
- Assisted other departments with electrical issues
- Completed replacement of underground wiring on Hanover Street

2023 GOALS

- complete maintenance and repair for all Borough-owned street lighting fixtures
- complete program to convert all Borough owned street lights to LED light fixtures for energy savings based on selections made by borough Council.
- continue to work with PPL on cobra head replacement from HPS fixtures to LED

Graph 49.

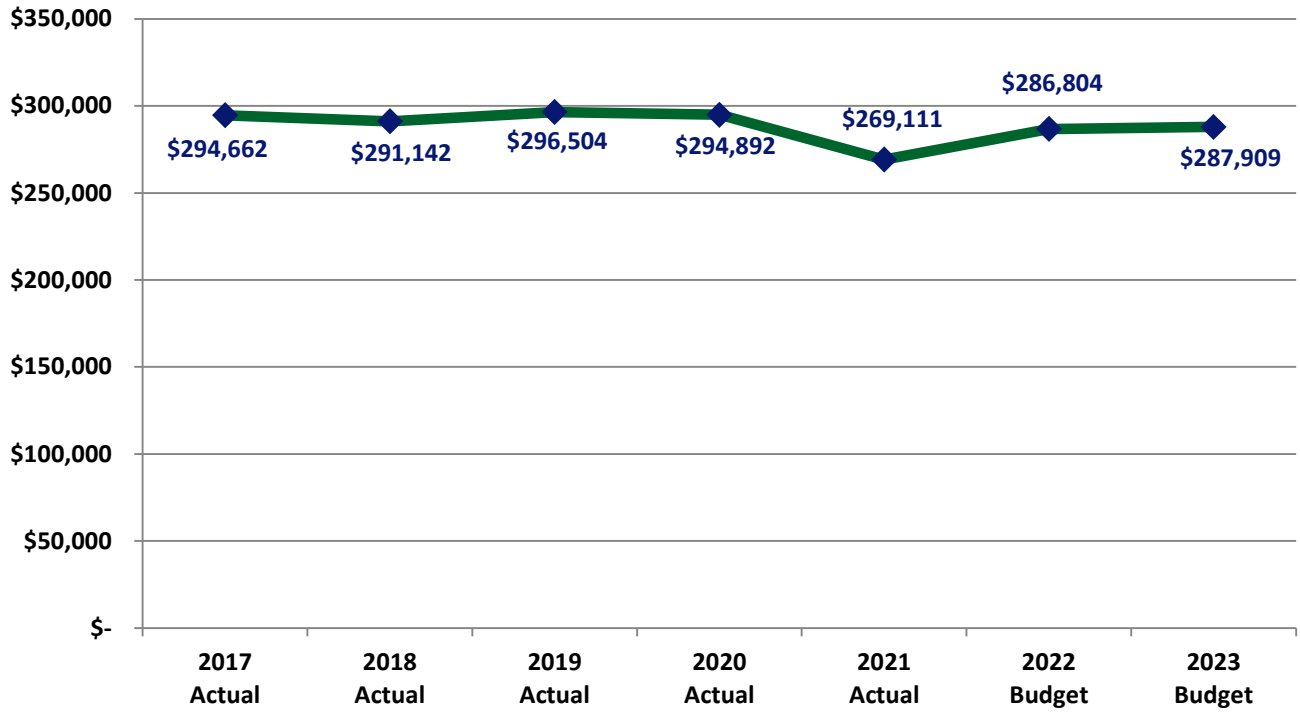
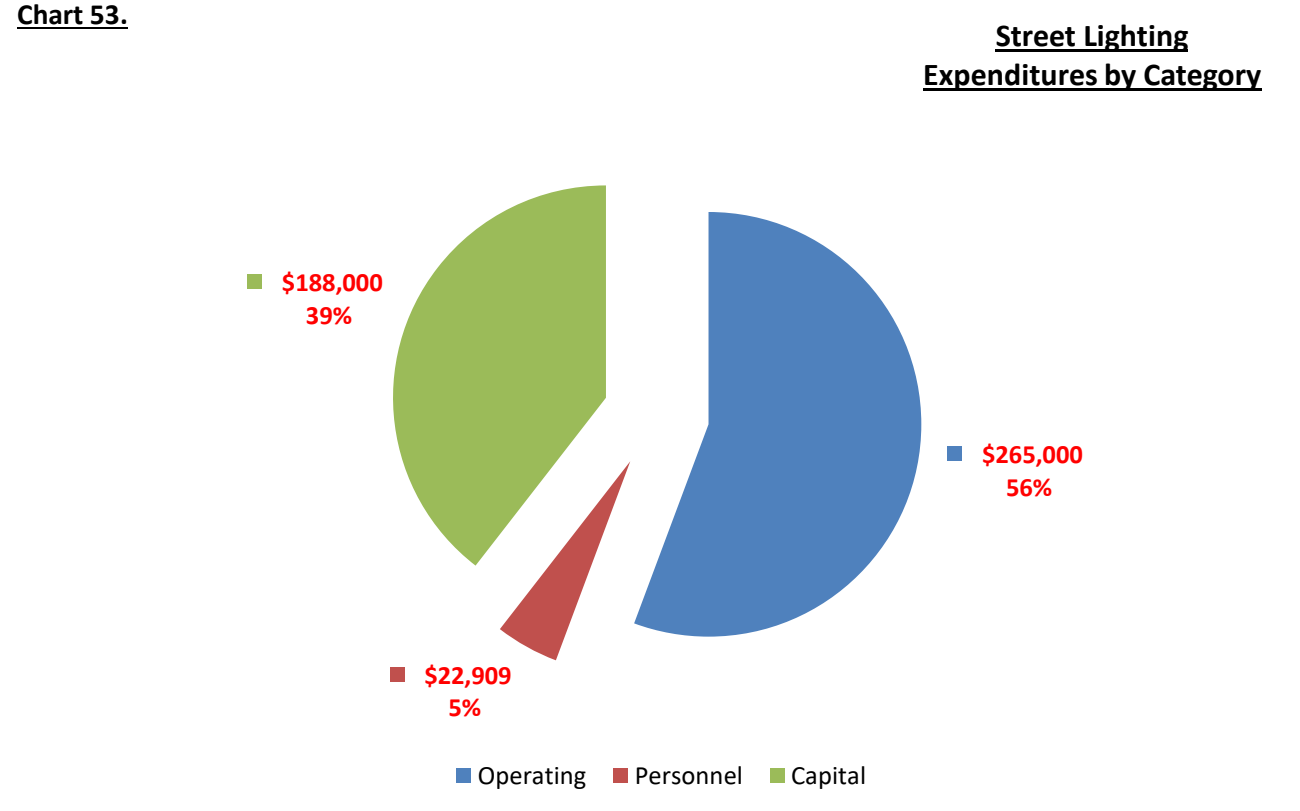


Chart 53.



FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	Water
Budget In Total	$227,001
Operating Budget	$199,051
Capital Budget	$27,950
Full-Time Employees	.75

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

BUDGETARY ACTIVITIES

- Water Lab (44L)

2022 ACCOMPLISHMENTS

- Met all testing requirements of the Safe Drinking Water Act.
- Continued to provide a local source for drinking water testing for existing and new clients, specifically other Public Water Supplies, well drillers, water purification businesses, and construction firms.
- Successfully completed all annual proficiency-testing requirements to maintain certification for drinking water microbiology and wastewater chemistry, microbiology and biosolids.
- Lead and copper sampling and analysis was successfully completed in over 30 high-risk residences in August. Documented compliance with the lead and copper action levels with a DEP submission in September.
- Completed IDOC and proficiency testing for two additional drinking water testing methods to be implemented in 2023.
- Updated our Quality Manual to better reflect current laboratory practices.

2023 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 the continuing pandemic.
- Maintain certification as an accredited environmental testing laboratory.
- Continue planning for EPA Lead and Copper Rule Revisions, Lead Service Line inventory, etc.
- Enhance physical and employee security measures at the treatment plant and lab while maintaining efficient operation and a high level of customer service.
- Purchase and implement Laboratory Information Management Systems (LIMS) to modernize data collection and state reporting in the lab.
- Participate in the EPA Unregulated Contaminant Monitoring Rule (UCMR5) monitoring.
- Assist with testing requirements for the NPDES permit renewal for the water treatment plant.
- Implement two additional drinking water methods.

Graph 63.

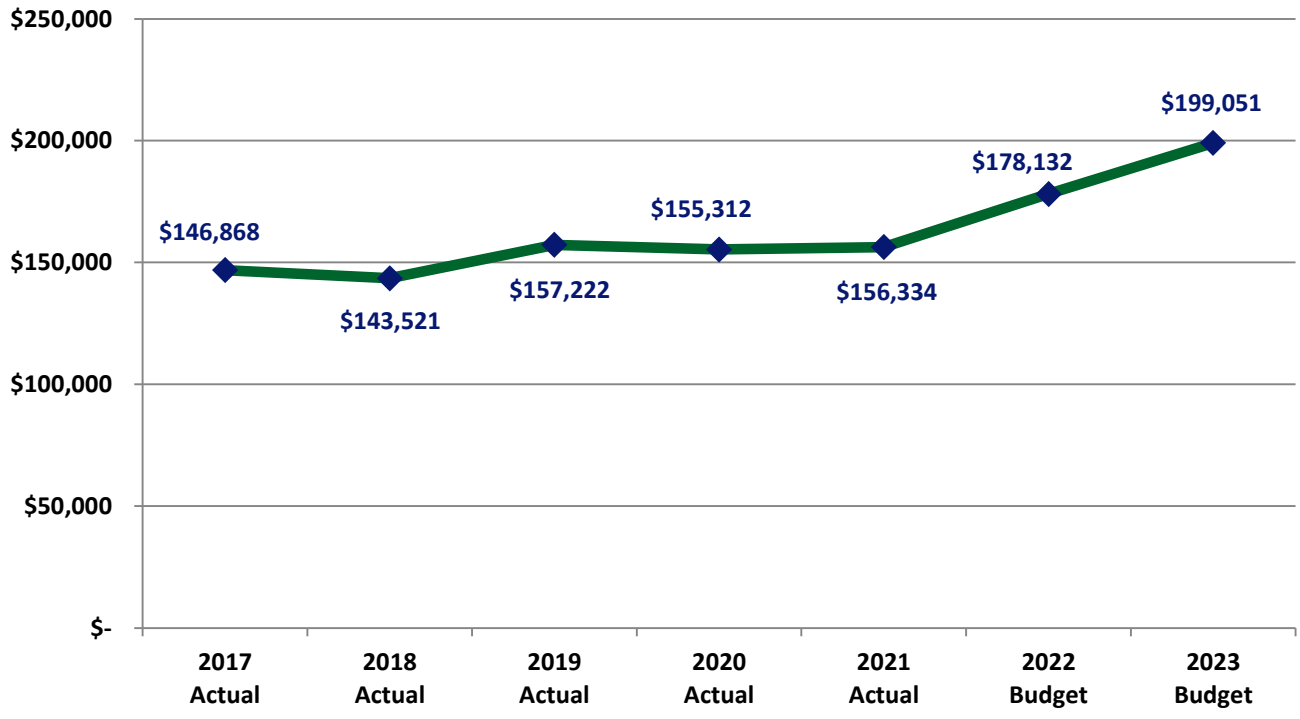
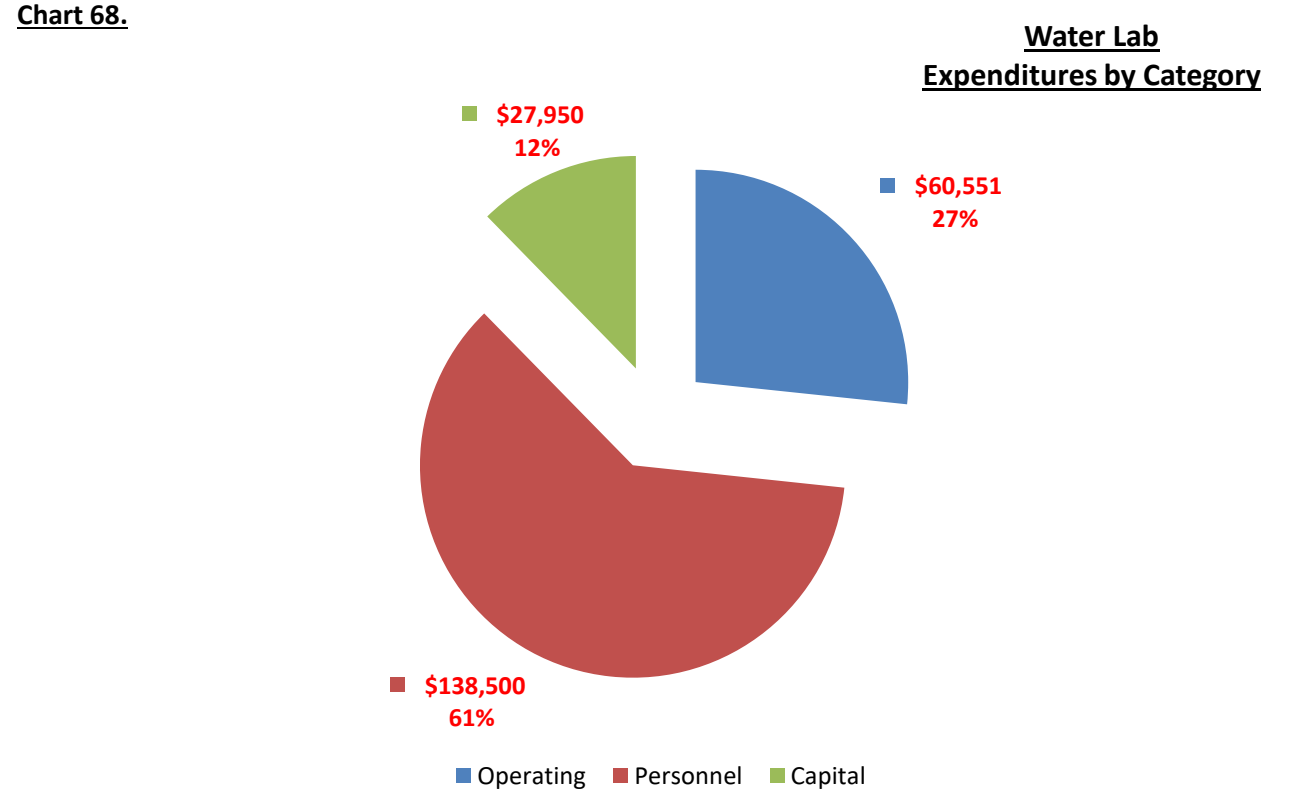


Chart 68.



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	Public Works
Applicable Funds	Water
Budget In Total	$3,602,345
Operating Budget	$1,608,945
Capital Budget	$1,993,400
Full-Time Employees	8.5

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)

2022 ACCOMPLISHMENTS

- Maintained complete regulatory compliance
- Inspected painting on Ridge Street Water Tank and the Plant Wash Water Storage Tank and determined coatings adequate for at least another 3 years
- Initiated siting study for eventual replacement of 90-year old Ridge Street Water Storage Tank.
- Secured necessary permits for rebuilding sand filters at Water Treatment Plant
- Replaced non-operable equipment to keep operation in good condition (VFDs for finished water pumps, VFDs for Basin Hill pressure pumps, carbon feed auger screw)

2023 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 and maintain Operator Certified workforce
- Complete Ridge Street replacement Tank siting study and initiate replacement design
- Complete upgrades to sludge transfer station/replace old infrastructure
- Maximum use of existing facilities for PFAS reduction and complete basis of design for treatment facilities needed to comply with pending PFAS regulations.

FINANCIAL SUMMARIES

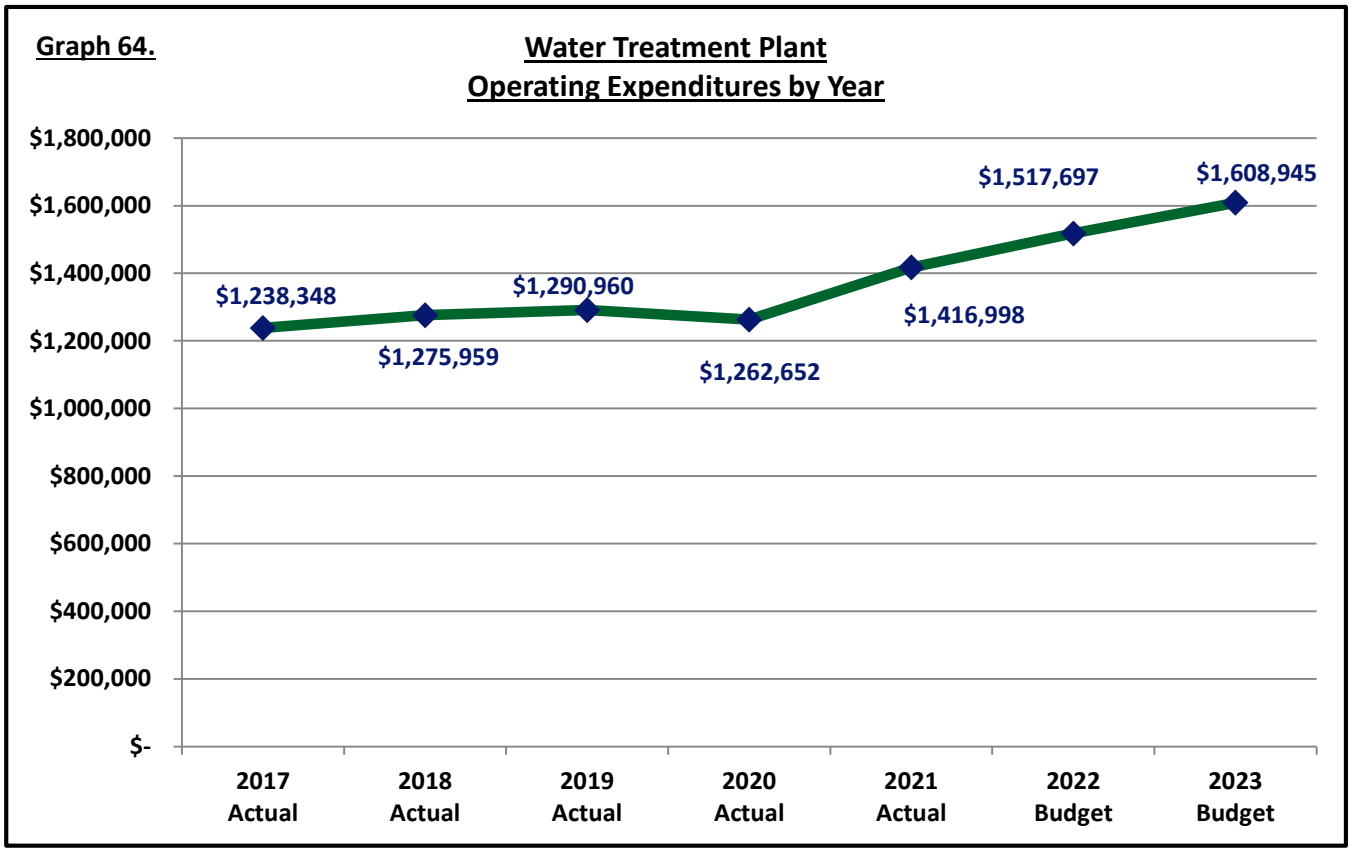
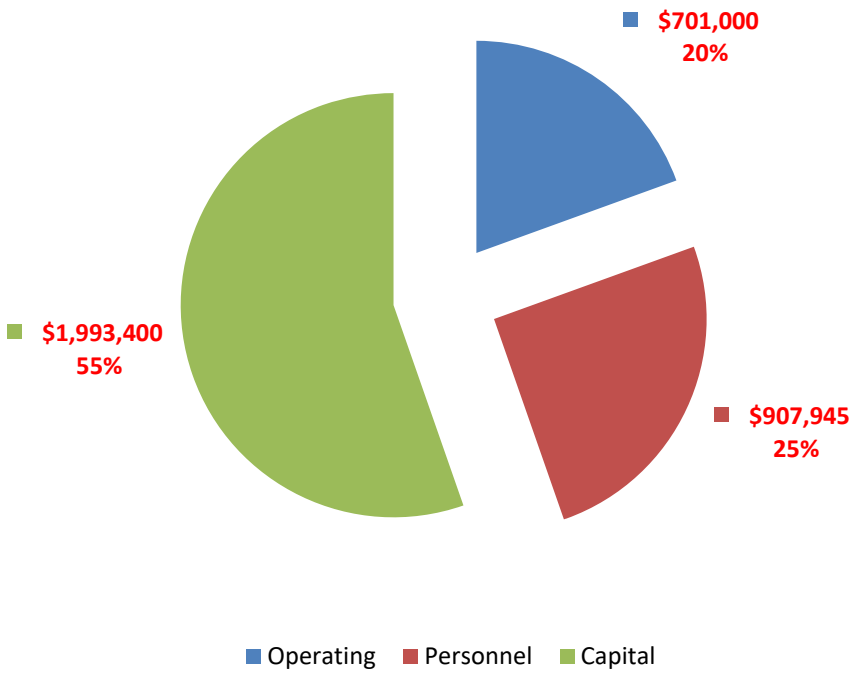


Chart 69.

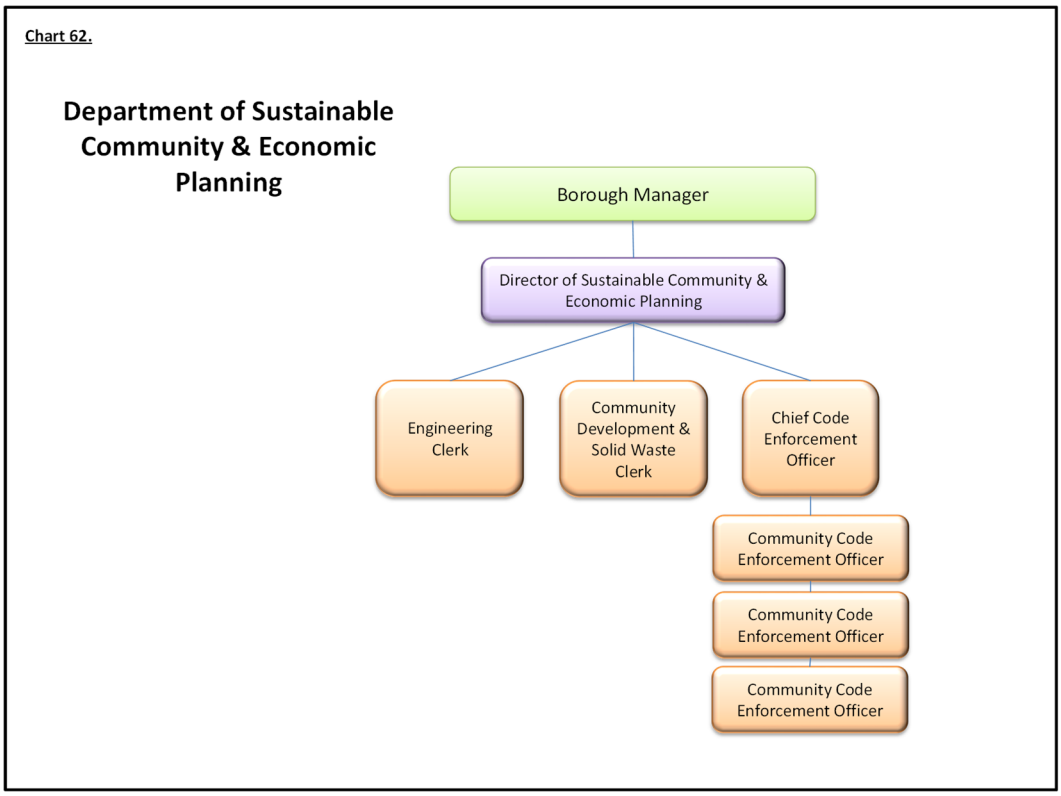
Water Treatment Plant Expenditures by Category



Department of Sustainable Community & Economic Planning

Carlisle All-America City 2021

Chart 62.



DEPARTMENT OVERVIEW

The Borough of Carlisle's Department of Sustainable Community & Economic Planning works to create a healthy, safe, and sustainable community of choice through leadership, education, partnerships, and stewardship of resources and assets.

Department Snapshot	
Applicable Funds	General; Capital Projects
Budget In Total	$4,534,175
Operating Budget	$796,475
Capital Budget	$3,737,700
Full-Time Employees	7.27

The department has several areas of focus including land use, planning, and zoning, the investment of federal, state, and local grant funds into neighborhoods, historic preservation, economic development, rental housing and building inspections, and the enforcement of codes and ordinances.

Staff members are responsible for innovative economic development, community planning, and sustainable growth strategies and activities which cultivate and revitalize the businesses and neighborhoods in the Borough of Carlisle that ultimately lead to making the Borough a better place to live, work, and learn with an emphasis on planning, decision-making, and resource allocation that support socially equitable and inclusive policies, programs, and opportunities.

SERVICES PERFORMED

- Code enforcement, development review, and short and long range planning.
- Staff support to Historic Architecture Review Board (HARB), Planning Commission, Board of Appeals, Climate Action Committee, and Zoning Hearing Board (ZBA).



BUDGETARY ACTIVITIES

- Code Enforcement (413)

PERFORMANCE MEASURES

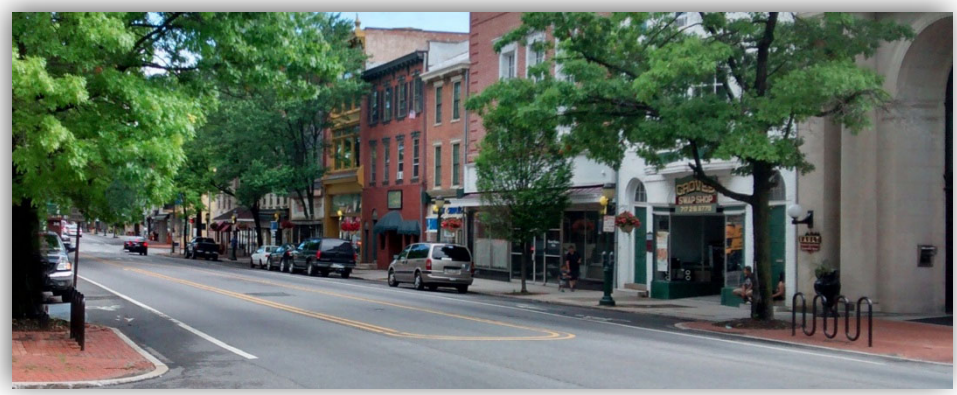
Quality of Life				
Council Objective: Complete review, setup, and implementation of rental ordinance software. **Department Goals**: Complete all remaining rental housing registrations & inspections.				
Dept./ *Function*	**Performance Measure**	**2021 Actual**	**2022 Actual**	**2023 Target**
Department of Sustainable Community & Ecopnomic Planning *Code Enforcement*	Maximize the number of registrations recorded in the rental housing inspection software.	N/A - Program Not Started	Total Registered Properties: 3,472	Total Registered Properties: 4,031

2022 ACCOMPLISHMENTS

- Created new rental housing registration, inspection, and licensing program
- Prepared an inventory of 1864 parcels in Carlisle Borough containing rental housing
- Implemented online web portal for rental housing program (www.carlislepa.org/rental)
- Restructured Code Office to bolster non-compliance response and technical capacity
- Hired Chief Code Enforcement Officer & Community Code Enforcement Officers
- New staff passed Building Code Official (BCO) exam to administer construction code
- Supported implementation of Carlisle's Climate Action Plan to reduce carbon emissions
- Completed ISO Building Code Effectiveness Grading Classification Survey
- Organized HARB trainings as required for Certified Local Government (CLG) program
- Applied for and received two (2) community planning and development grants
- Hosted one (1) undergraduate summer intern from (and paid by) Bucknell University

2023 GOALS

- Complete all remaining rental housing registrations and inspections
- Increase staff use of bicycles to enhance community engagement and reduce car trips
- Pursue all required Uniform Construction Code (UCC) certifications for code officials
- Support Borough Council's 2022-2023 biennial goals for land use/planning, quality of life, economic development, and downtown initiatives.



FINANCIAL SUMMARIES

Table 23a.

Department of Sustainable Community & Economic Planning

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Code Enforcement							
Operating Expenditures	383,684	393,629	335,595	386,727	428,347	604,455	796,475
Capital Expenditures	1,010,406	1,744,504	810,147	1,185,831	2,060,196	5,318,000	3,737,700
Total	**1,394,090**	**2,138,133**	**1,145,742**	**1,572,558**	**2,488,543**	**5,922,455**	**4,534,175**
Total	**1,394,090**	**2,138,133**	**1,145,742**	**1,572,558**	**2,488,543**	**5,922,455**	**4,534,175**

Graph 45.

Code Enforcement
Operating Expenditures by Year

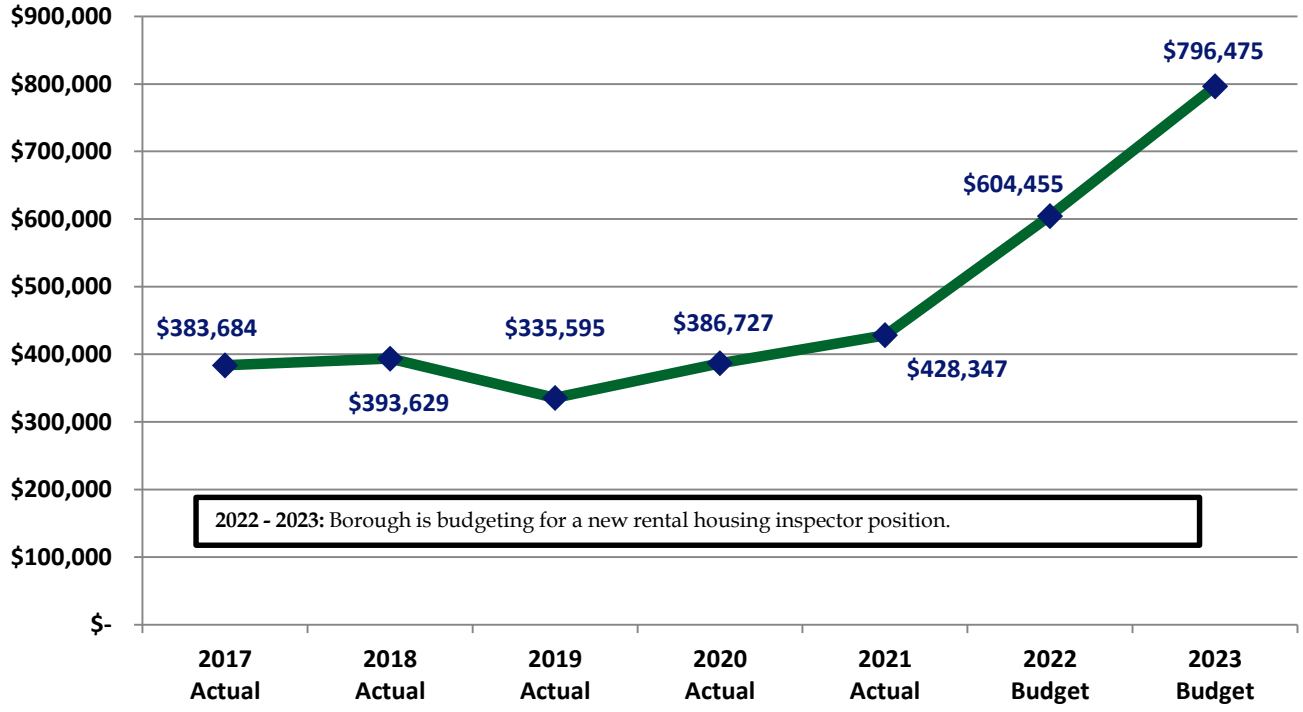
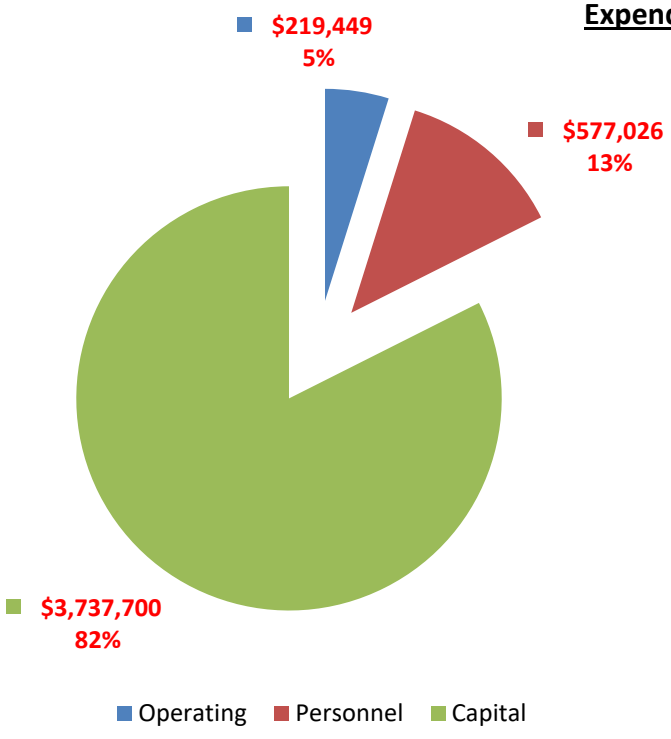


Chart 49.

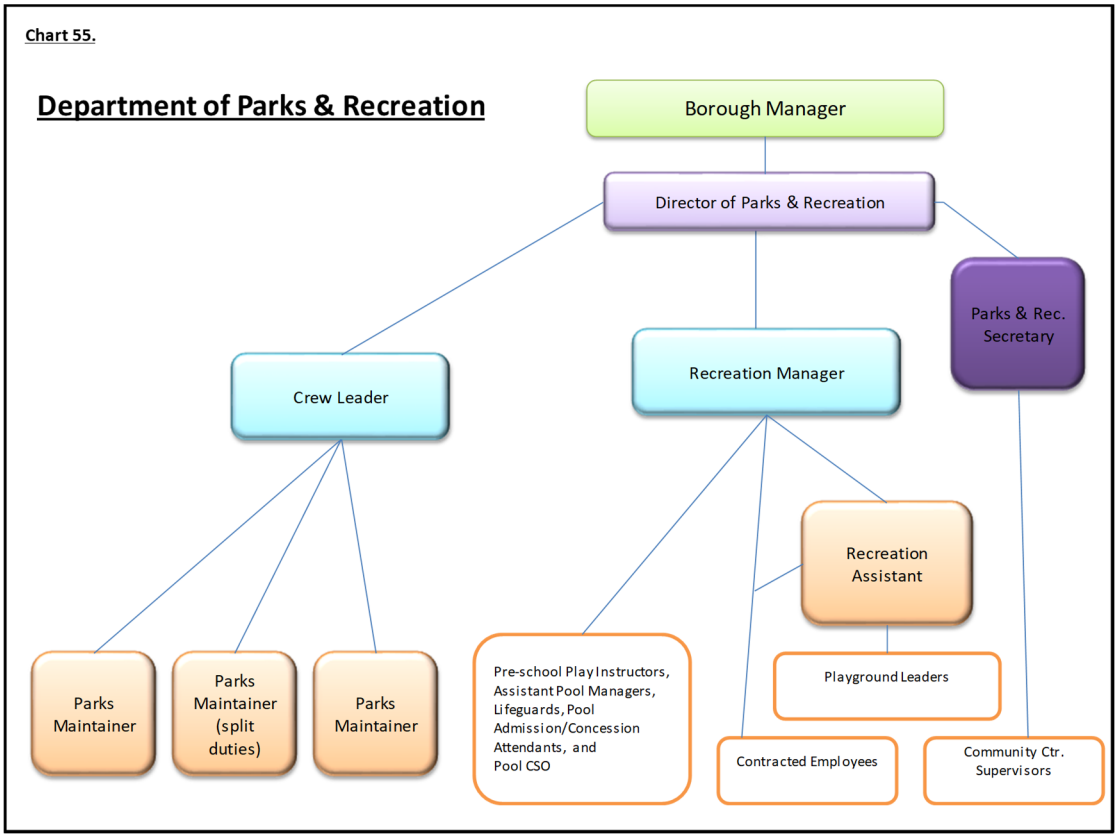
Code Enforcement
Expenditures by Category





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Department of Parks & Recreation



DEPARTMENT OVERVIEW

The department of parks & recreation is responsible for the management of 164 acres of recreational land. This includes 18 parks, an outdoor swimming pool, an outdoor amphitheater, multi-purpose cabin, a private dog park, a multi-purpose Community Center, and a 15-mile network of trails for walking, running, and biking.

Department Functions	Department Financial Summary	
Parks & Recreation Administration	**Associated Funds**	General Fund, Capital Projects
Recreation Services		
Swimming Pool	**Budget In Total**	$1,913,044
Parks Maintenance	**Operating Budget**	$1,293,580
Shade Trees	**Capital Budget**	$619,464
Community Center	**Full-Time Employees**	8.00

PERFORMANCE MEASURES

Land Use/Planning

Council Objective: Continue to collaborate with Carlisle Kiwanis Club for the rebuild of Fort Letort and the Cumberland Youth Cycling Development for the construction of the pump track at Valley Meadows Park.
Department Goals: Provide the community with up to date, safe and unique park amenities by seeking alternative funding sources for facility renovation and construction.

Dept./ *Function*	Performance Measure	2021 Actual	2022 Actual	2023 Target
Department of Parks and Recreation *Parks*	Number of unique park amenities offered to the public in cooperation with community organizations by seeking alternative funding sources for facility renovation and construction.	0	0	2

Service Delivery

Council Objective: Conduct a series of surveys on Engage Carlisle to evaluate the effectiveness of current recreation programs, parks and facilities, and future needs of the department.
Department Goals: Advance community engagement and transparency efforts.

Dept./ *Function*	Performance Measure	2021 Actual	2022 Actual	2023 Target
Department of Parks and Recreation *Parks & Recreation Administration*	Document and post on Engage Carlisle the final accomplishments and results from 2021 and 2022 surveys.	not applicable	not applicable	3

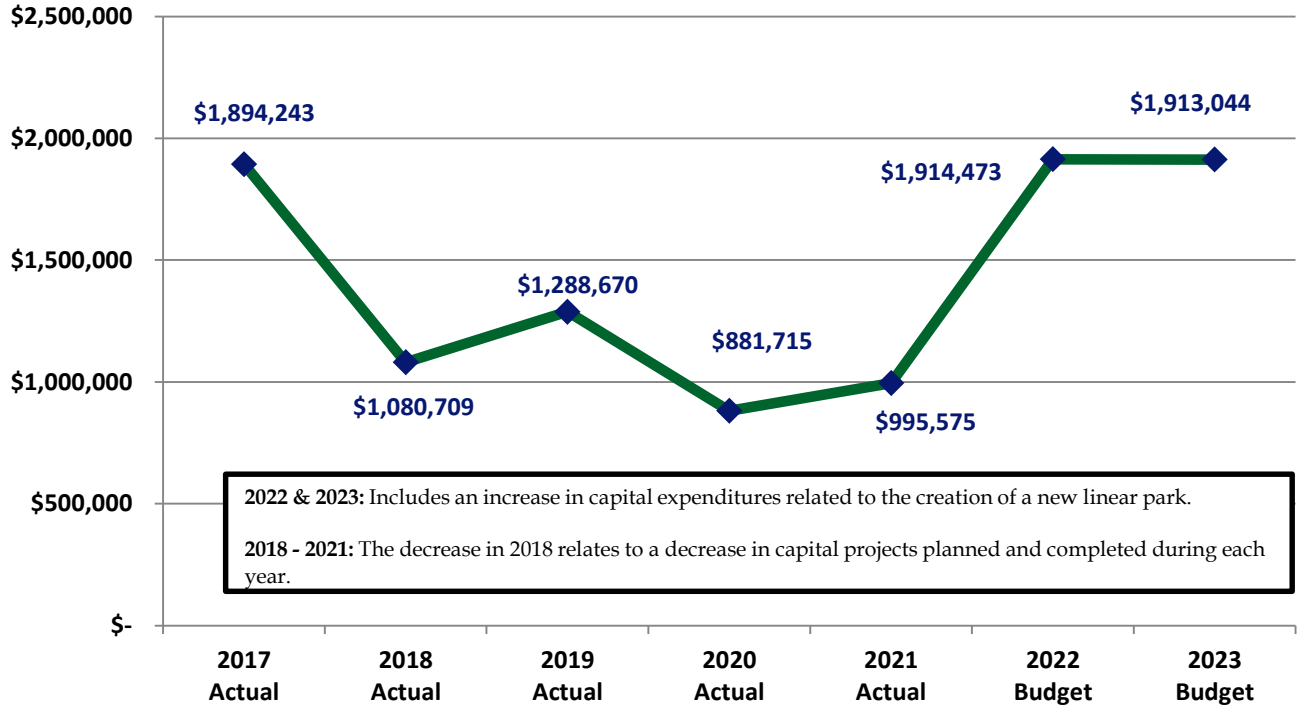
Table 24.

Department of Parks & Recreation Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Parks and Recreation Admin.							
Operating Expenditures	197,472	210,928	202,888	204,565	213,820	233,691	118,697
Capital Expenditures	-	-	-	-	-	-	8,400
Total	**197,472**	**210,928**	**202,888**	**204,565**	**213,820**	**233,691**	**127,097**
Recreation Services							
Operating Expenditures	191,916	188,900	214,922	157,263	203,474	211,162	262,900
Capital Expenditures	-	-	-	-	-	-	-
Total	**191,916**	**188,900**	**214,922**	**157,263**	**203,474**	**211,162**	**262,900**
Swimming Pool							
Operating Expenditures	131,737	143,237	150,871	29,483	141,794	167,671	190,933
Capital Expenditures	16,400	-	16,964	3,780	28,852	31,000	27,000
Total	**148,137**	**143,237**	**167,835**	**33,263**	**170,646**	**198,671**	**217,933**
Parks Maintenance							
Operating Expenditures	361,732	367,679	377,747	339,759	286,346	482,913	589,094
Capital Expenditures	805,985	63,325	71,596	62,357	9,705	662,100	573,354
Total	**1,167,717**	**431,004**	**449,343**	**402,116**	**296,051**	**1,145,013**	**1,162,448**
Shade Trees							
Operating Expenditures	6,783	8,170	6,996	6,930	7,074	12,000	17,000
Capital Expenditures	-	-	-	-	-	-	-
Total	**6,783**	**8,170**	**6,996**	**6,930**	**7,074**	**12,000**	**17,000**
Community Center							
Operating Expenditures	90,157	84,895	92,042	77,578	96,260	113,936	114,956
Capital Expenditures	92,061	13,575	154,644	-	8,250	-	10,710
Total	**182,218**	**98,470**	**246,686**	**77,578**	**104,510**	**113,936**	**125,666**
Total	**1,894,243**	**1,080,709**	**1,288,670**	**881,715**	**995,575**	**1,914,473**	**1,913,044**

Graph 51.

Department of Parks & Recreation
Total Expenditures by Year

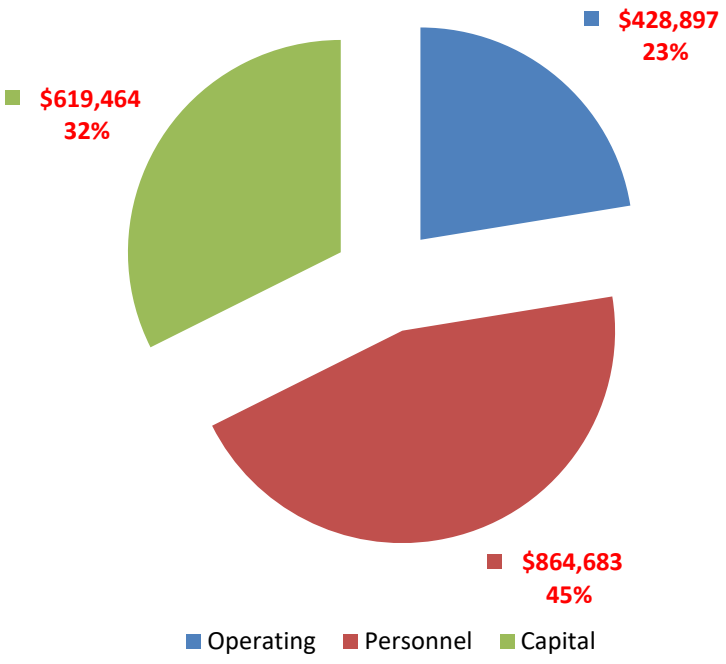


2022 & 2023: Includes an increase in capital expenditures related to the creation of a new linear park.

2018 - 2021: 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

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.

Function Snapshot	
Department	Parks & Rec.
Applicable Funds	General, Capital Projects
Budget In Total	$127,097
Operating Budget	$118,697
Capital Budget	$ 8,400
Full-Time Employees	.50

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)

2022 ACCOMPLISHMENTS

- Completed the final design work and bidding process for the Fairground Avenue Linear Park. Final design work was approved by Borough Council at the February 2022 Borough Council meeting and the bid for the park was approved at the August 2022 Borough Council meeting.
- On April 1, 2022 started to pass on credit card processing fees to those who choose to pay by credit card. The fee applies to in-person or telephone transactions.

2023 GOALS

- Complete construction of the Fairground Avenue Linear Park. Seek information for skating community to help develop ideas, programs, guidelines and rules and regulations for the Skate Spot.

- Review construction plans, coordinate renovation and park schedule and continue to collaborate with the Carlisle Kiwanis for the rebuild of Fort LeTort and the Carlisle Youth Cycling Development for the construction of the pump track at Valley Meadows Park.

FINANCIAL SUMMARIES

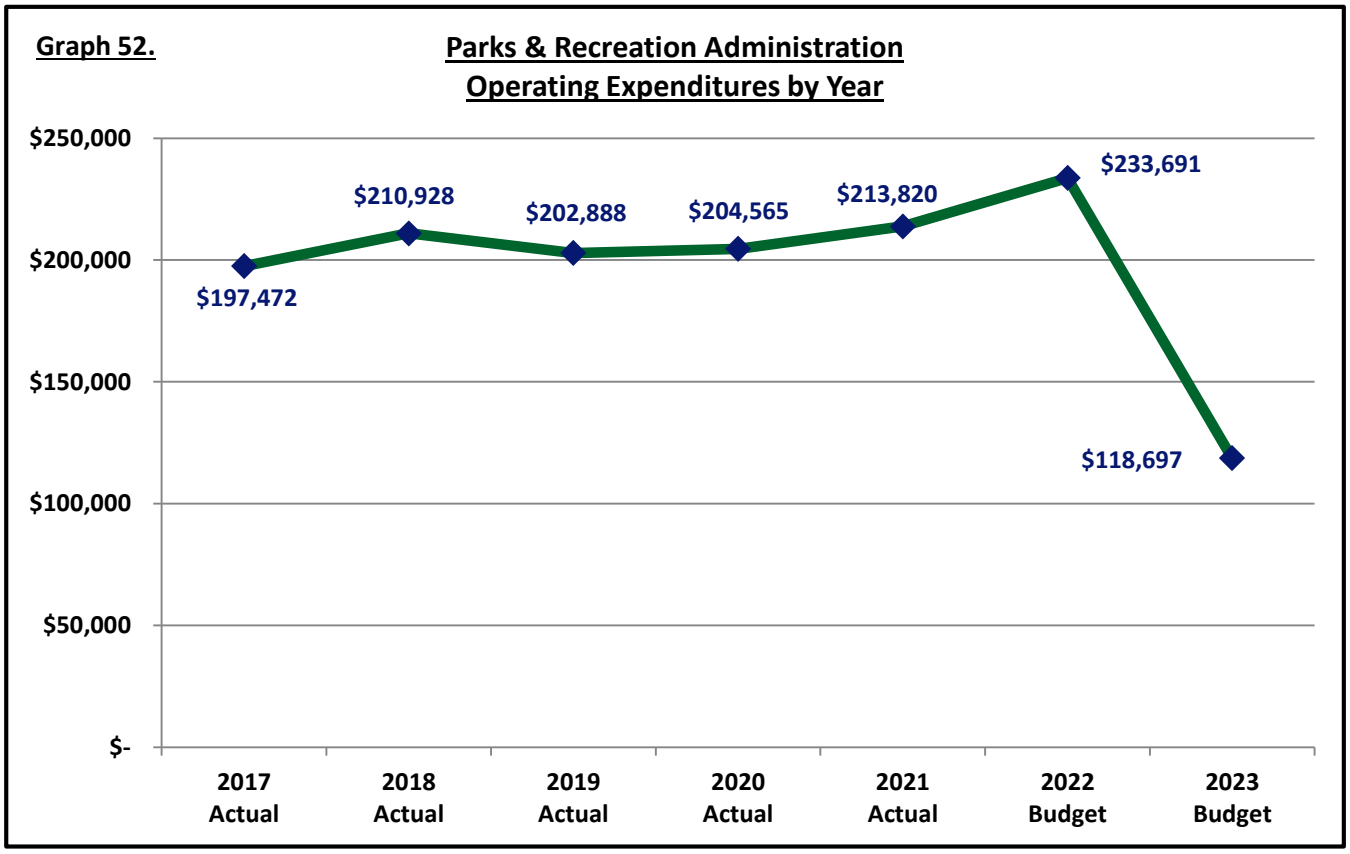


Chart 57.

Parks & Recreation Administration Expenditures by Category



FUNCTION OVERVIEW

The Recreation Services 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	$262,900
Operating Budget	$262,900
Capital Budget	$ -
Full-Time Employees	2.03

SERVICES PERFORMED

- Recreation opportunities:
  - Pre-School programs such as Tumbling Tots, Ballet Bunnies, Tots Yoga, etc.
  - Youth programs such as Summer Day Camp, Soccer Shots, Tumbling, Kids Yoga, Dance, etc.
  - Adult programs such as POUND, Blissful Strength & Balance, Yoga, etc.
  - Sports such as Fencing, Lacrosse, Tennis, Basketball, Volleyball, Soccer Open Gym, Pickleball Clinics and Open Gyms, Soccer Shots, Skateboarding, etc.
  - Leagues including Pickleball, Co-Ed Softball, Co-Ed Sand Volleyball, Indoor Volleyball for Men and Women, and Men's Softball
  - Special events including the Summer Artist Series, the Carlisle Halloween Parade, Santa's Workshop and the Holiday Parade

BUDGETARY ACTIVITIES

- Recreation Services (452)



2022 ACCOMPLISHMENTS

- Program offerings served 3,658 participants from August 1, 2021 through August 1, 2022.
- The first Pickleball League ran in the spring of 2022, serving eleven intermediate skilled doubles teams.

2023 GOALS

- Expand rec program offerings based on the needs of the community by utilizing the results from the recreation program survey conducted on Carlisle Engage.
- Continue to provide a diverse schedule of programs to the community with safety as the top priority.

FINANCIAL SUMMARIES

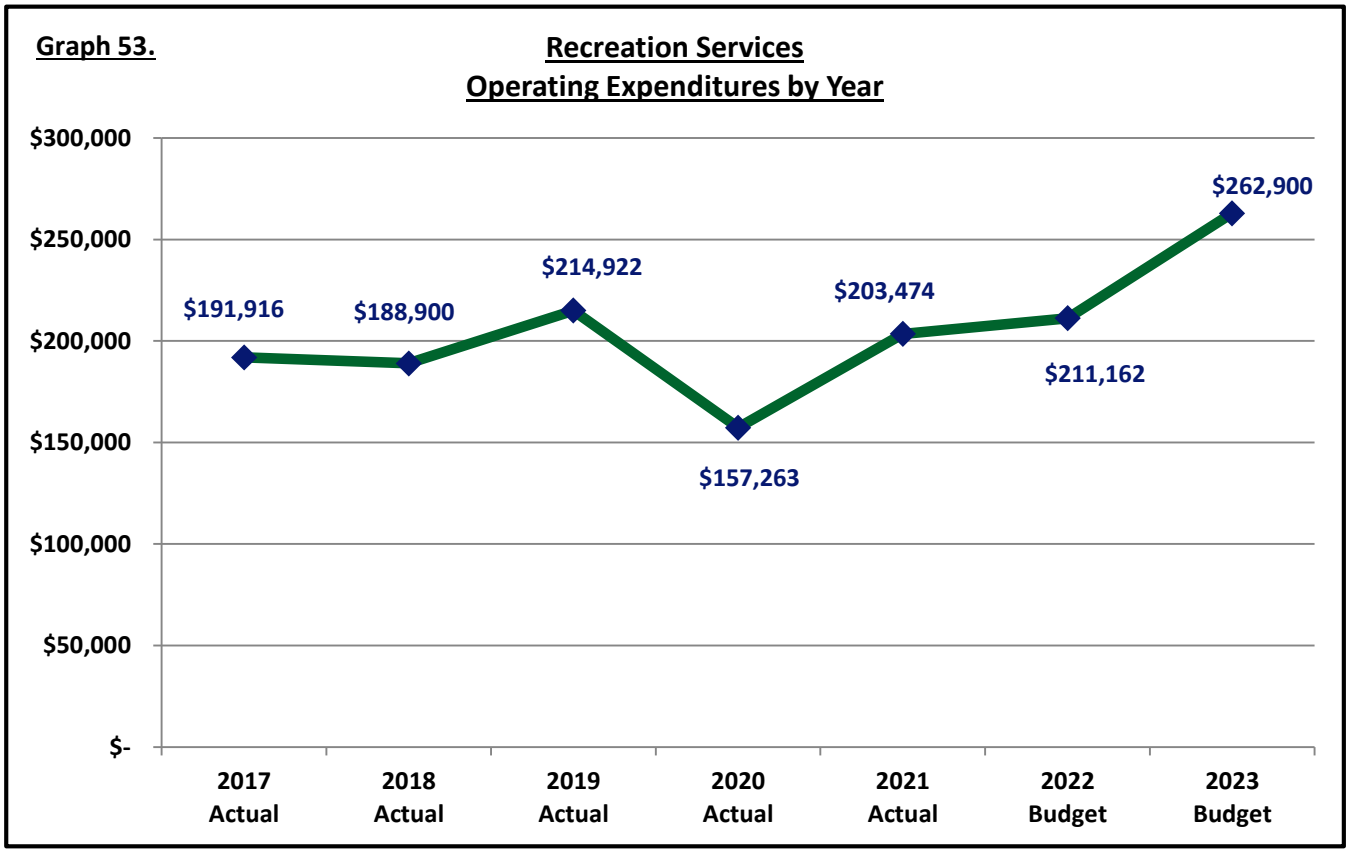
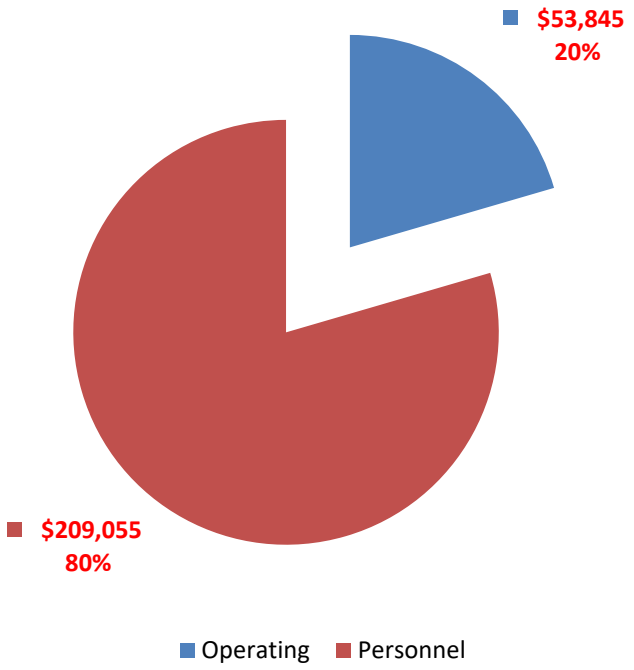


Chart 58.

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 primary purpose of the pool is to provide a safe and fun place for the community to swim and recreate in the summertime. 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	$217,933
Operating Budget	$190,933
Capital Budget	$27,000
Full-Time Employees	0.23

SERVICES PERFORMED

- Daily public swimming from Memorial Day weekend though Labor Day weekend (excluding days when we are short staffed)
- Maintain clean and healthy water in the large main and smaller wading pools
- Maintain a clean and functioning bathhouse with restrooms, changing rooms, showers and staff areas
- Available daily lap swimming, climbing wall, diving board and giant twisting water slide
- Recreational area includes an aging basketball court, grass volleyball court, three shuffle board courts and a pavilion with 8 picnic tables, 2 charcoal grills and electric access
- Season passes, discounted group rates, full day and sunset admissions
- Pavilion rentals and pool parties
- Pool banner sponsorship program to help offset operating expenses and support local businesses



BUDGETARY ACTIVITIES

- Swimming Pool (453)

2022 ACCOMPLISHMENTS:

- Provided services for 881 season pass holders.
- Repaired and replaced the water slide pump.
- Performed 19 successful water recues and provided first aid 19 times.

2023 GOALS

- Manage maintenance projects including pavilion roof replacement, main pool painting, chemical equipment replacements, sand replacement in main filters, wading pool gunite repair and others.
- Update facility policies and coordinate updated signage.

FINANCIAL SUMMARIES

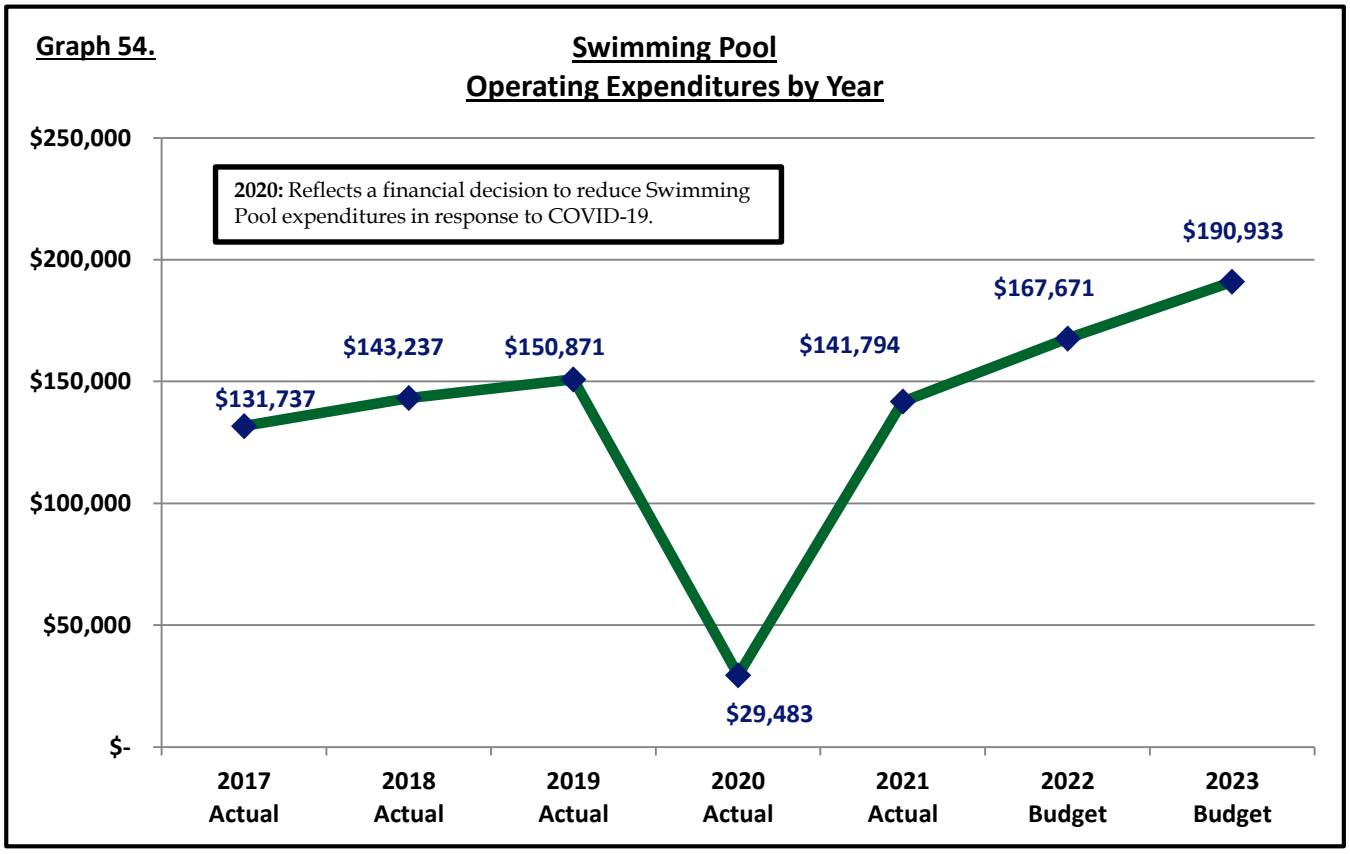
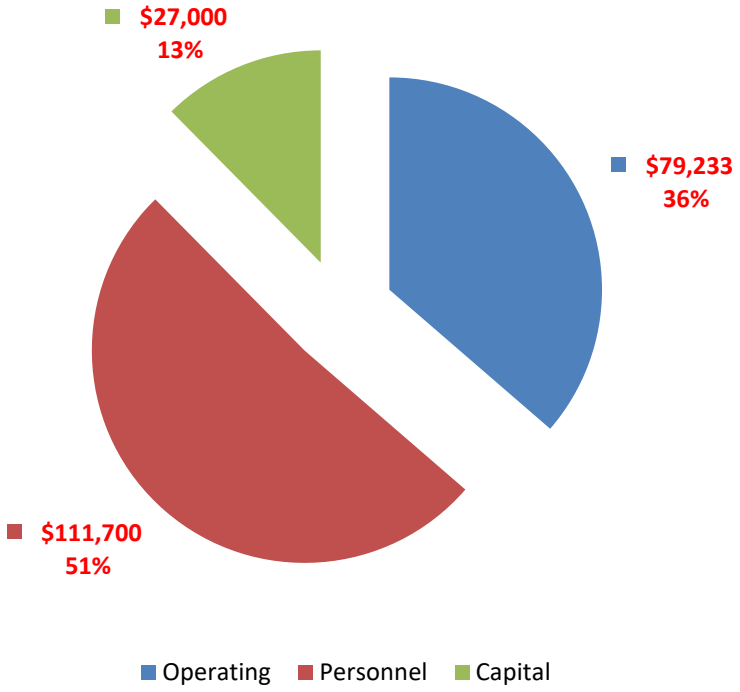


Chart 59.

Swimming Pool Expenditures by Category



FUNCTION OVERVIEW

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

Function Snapshot	
Department	Parks & Rec.
Applicable Funds	General
Budget In Total	$1,162,448
Operating Budget	$589,094
Capital Budget	$573,354
Full-Time Employees	5.24

SERVICES PERFORMED

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



BUDGETARY ACTIVITIES

- Parks Maintenance (454)

2022 ACCOMPLISHMENTS

- Provided clean and ready to use parks and facilities. Prepared park pavilions and Shaffer Park cabin rentals 150 times during the year. Groomed softball fields for approximately 275 games during spring, summer and fall seasons. Prepared sand volleyball courts bi-weekly for 11 weeks during summer season. Prepared the community pool for the season and performing daily maintenance of the facility during the 14- week season.
- Installed new coin boxes and repaired cracks at LeTort courts.
- Upgraded heating system in Gatehouse to a ductless HVAC heat pump system.

2023 GOALS

- Repair metal gutters and paint exterior of the Parks Maintenance Garage.
- Provide opportunity for Parks Maintainers to certify for certain pesticide application categories from the PA Department of Agriculture.
- Launch Engage Carlisle survey to evaluate certain parks and facilities within the park system.

Graph 55.

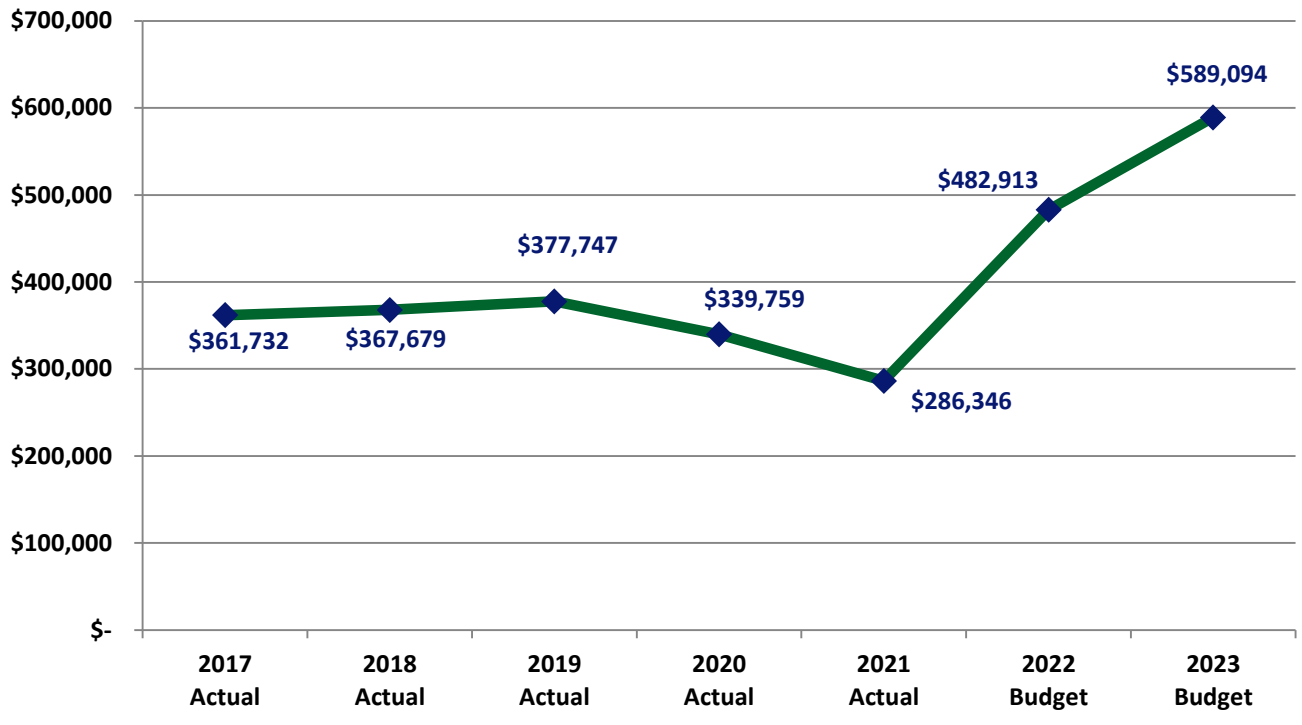
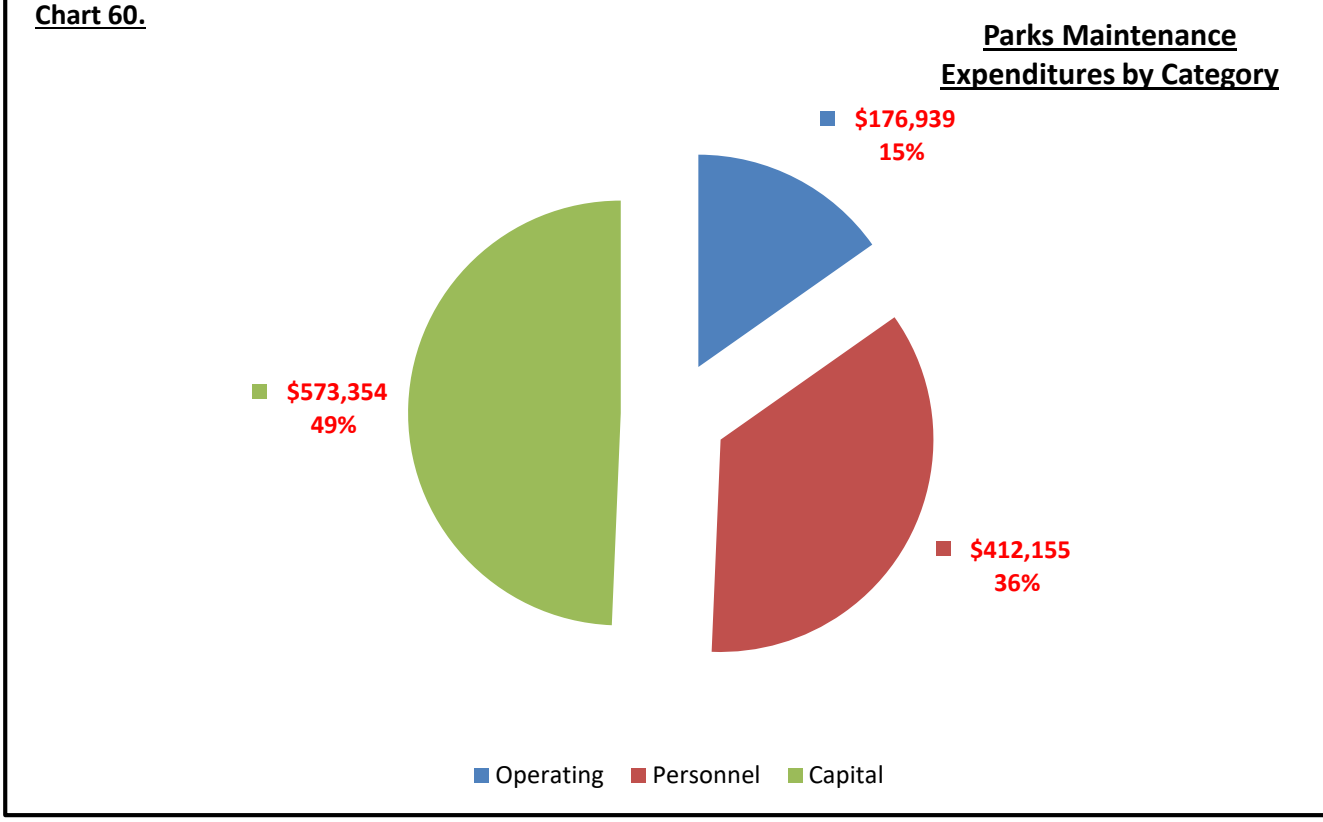


Chart 60.



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

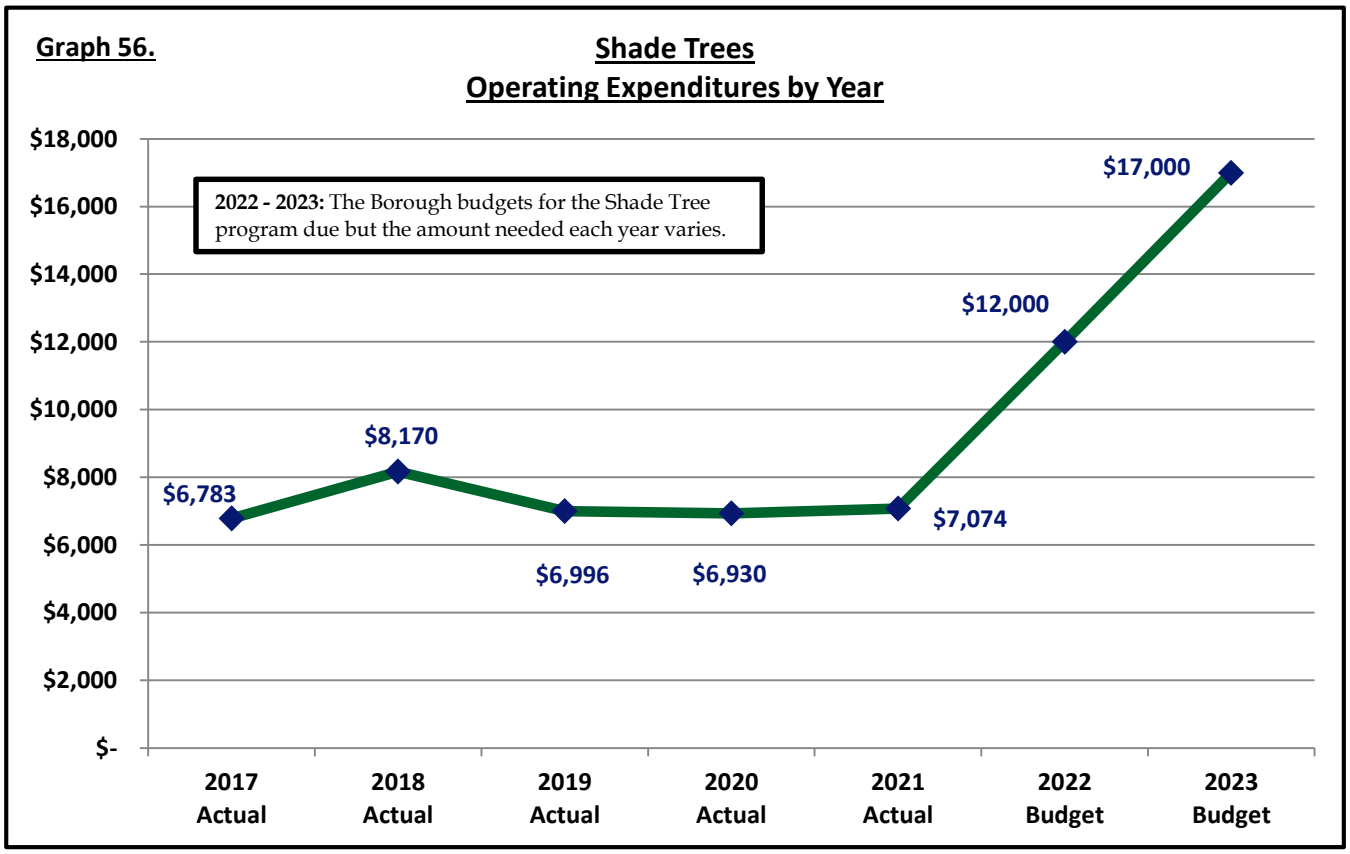
- Shade Trees (455)

2022 ACCOMPLISHMENTS

- Shade Tree Committee members completed the 2021 Shade Tree Survey.
- Planted 9 street trees for the fall 2021 street tree program and planted 6 street trees for the 2022 spring street tree program.

2023 GOALS

- Shade Tree Committee members to complete 2022 Shade Tree Survey.
- Implement a spring and fall free street tree planting program for Borough residents.
- Work with other Borough departments to create a street tree/sidewalk program.


Graph 56.
Shade Trees
Operating Expenditures by Year
2022 - 2023: The Borough budgets for the Shade Tree program due but the amount needed each year varies.
$18,000
$16,000
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$-
$6,783
$8,170
$6,996
$6,930
$7,074
$12,000
$17,000
2017 Actual
2018 Actual
2019 Actual
2020 Actual
2021 Actual
2022 Budget
2023 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	$125,666
Operating Budget	$114,956
Capital Budget	$10,710
Full-Time Employees	-

SERVICES PERFORMED

- Community Gatherings and Meetings
- Athletic Practices and Events
- Recreation Programs
- Baby and Bridal Showers
- Birthday Parties
- Classes



BUDGETARY ACTIVITIES

- Community Center (458)

2022 ACCOMPLISHMENTS

- Reserved gym and multi-purpose rooms 1,324 times from August 2021 to August 2022. This was a total percentage increase of 32% from the last year.
- Gym roof solar array moved; no additional leaks found.
- Pricing obtained for a future budget to replace the roof over the office space.

2023 GOALS

- Continue to address and take care of the roof leakages in the building.
- Replace the office HVAC system.
- Address safety concerns per insurance audit, including gymnasium padding.
- Utilize additional marketing strategies to engage new users/organizations to utilize the facility.

Graph 57.

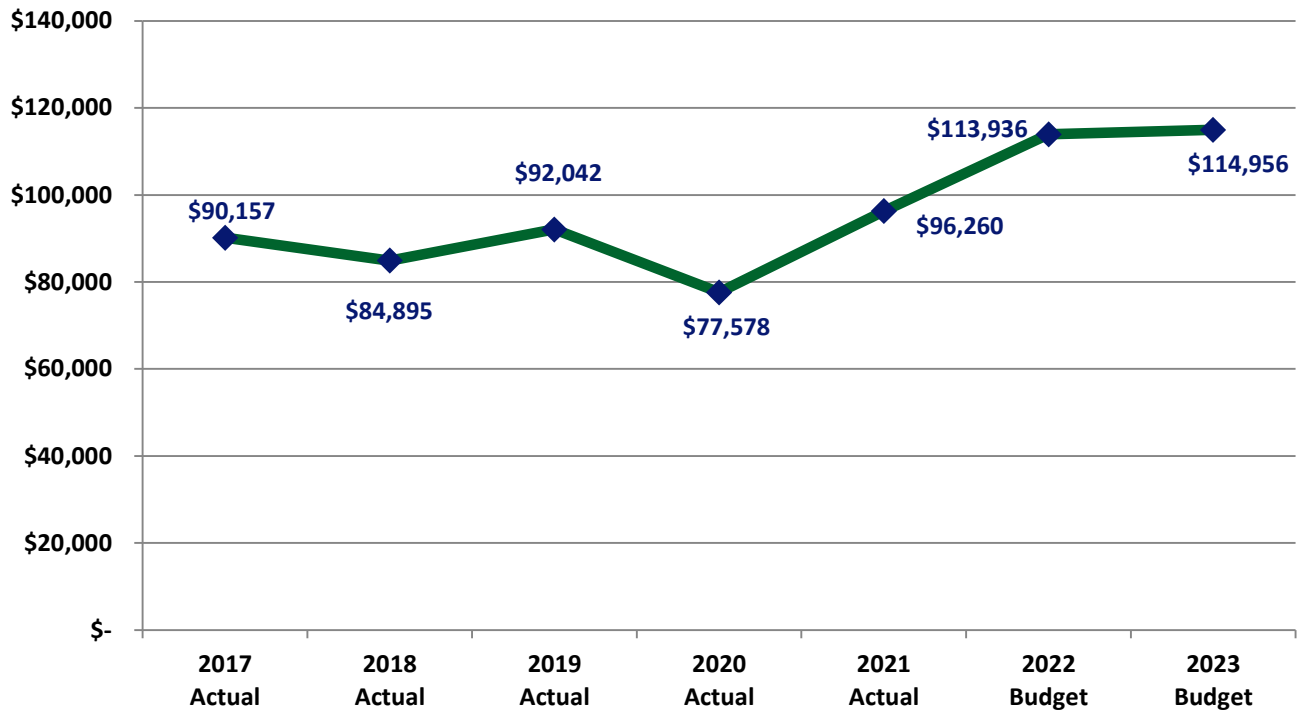
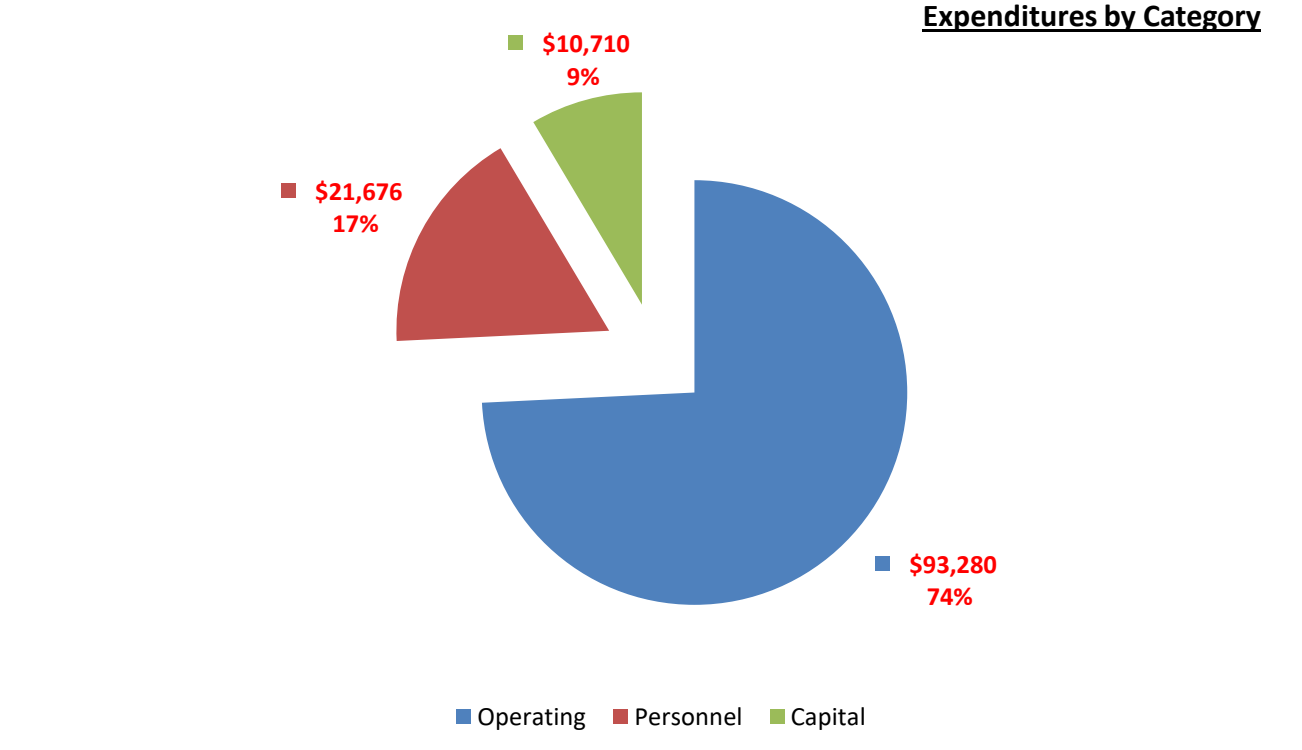


Chart 61.





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CAPITAL EXPENDITURES & DEBT



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CAPITAL ASSETS OVERVIEW

Capital expenditures are the amounts spent for the acquisition, maintenance, or improving of capital assets. Capital assets are assets that are intended to be held greater than a single reporting period, in the case of this budget that represents one fiscal year. Capital assets include land, improvements to land, easements, buildings, building improvements, vehicles, machinery and equipment, works of art and historical treasurers, infrastructure, and all other tangible or intangible assets that are used in operations. The Borough maintains a capitalization threshold of $5,000.

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 Annual Report, 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. All infrastructure acquired after January 1, 1980 for governmental activities is reported on the government-wide statements.

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

Infrastructure includes roads, bridges, traffic signals, storm sewers and drains. 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 financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and the financials are updated for additions and retirements/disposals during the year. Donated capital assets are recorded at their fair values as of the date received. 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.

All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed in the Annual Comprehensive Financial Report 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 2023 totals $24,383,829 over six funds: capital projects ($8,844,314), highway aid ($700,000), water ($6,019,400), stormwater ($1,455,100), sewer ($6,613,000), solid waste ($ -), and parking ($752,015). Prior to 2017, capital expenditures for the capital projects fund and the highway aid fund were reported in the general fund.

The 86 capital projects, in addition to being reported by fund, are further presented as activities within the seven borough departments: Administration ($1,107,500), Finance ($391,065), Fire ($1,705,700), Police ($923,000), Public works ($15,926,500), Sustainable Community & Economic Planning ($3,719,000), and Parks & Recreation ($611,064).

Significant Project Overview:

Seventeen of the 86 capital projects constitute nearly $18.1 million (74.3%) of the 2023 capital budget. Those projects (numbers in parenthesis reference "Table 31") are identified and briefly discussed below:

1. **Carlisle Urban Redevelopment Plan (TIF) (131 - 132) : $3,719,000**

   The Carlisle Urban Redevelopment Plan (CURP) is a multi-part project that includes both the Carlisle Town Homes (not included in this year's capital budget), the Tax Increment Financing Plan (TIF), and the Carlisle Connectivity Project.

   The TIF is a public/private partnership between and among the Borough of Carlisle, Cumberland County, Carlisle Area School District, the Cumberland County Industrial Development Authority, and Carlisle Auto Industries, Inc.

   The TIF district is comprised of 46.4 acres in the Borough adjacent to the downtown with necessary public improvements including transportation infrastructure, sewer and water infrastructure which have and will be financed by a variety of state and federal grants, bond proceeds from the tax increment financing district, and other local Borough funding.

   The Carlisle Connectivity Project is broken into two parts known as the TIGER project, named for the portion of the project primarily financed by the federal grant of the same name, and Project 1. Together these projects include the following public improvements: intersection improvements; street retrofitting; street construction; railroad at-grade consolidation and realignment; sharrows (bike lane markings), multi-use trails, and other walk/bike-ability enhancements; streetscape enhancements; green infrastructure improvements; public parks; storm water enhancements; sewer system upgrades; water system upgrades; and electric and other utility site access upgrades. The cost of public improvements, contingencies, debt service reserves, and costs of issuance are funded through a combination of TIF bonds issued by the Cumberland County Industrial Development Authority and federal, state, and local funds.

Additional details are highlighted in the "Community Profile" section of this budget.

2. Street & Highway Improvements (109-111, 113-117) : $ 1,433,000

The Borough is committed to performing regular maintenance and improvements on its roadways and as a result includes these items every year in its five-year capital improvement plan. These projects include street paving, curb ramp upgrades, crack sealing, micro-surfacing, and dry milling (113-117) which are currently being funded by our state's liquid fuels tax grant. The Borough also incorporates into its five-year capital improvement program a regular schedule of replacing traffic signals, a Hanover & High Street Adaptive Signal control Optimization project, and a Route I-81 Interchange Traffic Signal Upgrade Project (109-111).

3. Fairground Avenue Linear Park (144) : $495,814

In correlation with the Carlisle Urban Redevelopment Plan (TIF) above, Carlisle Auto Industries, Inc. conveyed parcels to the Borough for the completion of a park known as the Fairground Avenue Linear Park. The project design includes a park area that is tied to a new skate park. This project is being funded in part by a grant with a 50% matching requirement.

4. Sewer System Rehabilitation (72) : $ 4,782,000

The Borough is in the stages of rebuilding its aging sewer collection system known as the Sewer System Rehabilitation project (72). This is multi-year project that is anticipated to continue in perpetuity with a yearly goal of rehabilitating between 1 – 2 miles of infrastructure each year. The next five years of the project are anticipated to cost approximately $15.8 million and will be funded in part by Borough ratepayers and surrounding townships, who are municipal customers of the Borough's sewer system.

5. Bedford E Street Transportation Improvements (69) : $465,000

The Borough has identified areas where traffic-calming measures are needed within the Borough and one such place is Bedford and E Street. The Borough anticipates using grant funding available to install traffic calming measures that incorporate stormwater management features to ease the flow of stormwater in that area.

6. Water Distribution System and Water Meter Replacement (41, 42, 45, 46) : $ 5,218,000

The Borough is in the stages of rebuilding its aging water distribution system known as the Water System Rehabilitation Project (41). The Borough anticipates replacing approximately 1-2 miles of the 77-mile system each year in perpetuity. The Borough also plans to perform a Transmission Line Replacement (45) and Pump Housing Pipe Replacement (46) which ensures successful transport of the Borough's water supply. Finally the Borough will continue to upgrade the Borough customer base with Smart

Water Meters that will incorporate the ability for a radio read feature, an improvement that will allow Borough staff to assist with leak detection (42).

7. Security Camera Upgrades (11) : $ 2,000,000

This multi-year project includes anticipated project costs for a 5-year program that will enable the Borough to upgrade its Security Cameras throughout the Borough to meet current market standards. This project is designed with two concepts in mind, the full amount budgeted anticipates receipt of a grant to cover project costs. A smaller scope project is also available should the Borough be unsuccessful at receiving grant funding.

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)	2,296,300	-	-	-	-	-	-	2,296,300
Committed Fund Balance - Other CIP	506,174	-	-	-	-	-	-	506,174
General Fund Transfer In - Committed Balance	739,272	-	-	-	-	-	-	739,272
General Fund Transfer In - CDBG	13,000	-	-	-	-	-	-	13,000
Federal - American Rescue Plan	923,232	-	-	465,000	-	-	-	1,388,232
Federal - US DOT Tiger Grant	153,300	-	-	-	-	-	-	153,300
Federal - PennDOT TAP Grant	10,950	-	-	-	-	-	-	10,950
Fort Letort Transfer In - Committed Balance	13,608	-	-	-	-	-	-	13,608
Parking Fund - Bonds (Previous Issue)	-	-	-	-	-	-	100,000	100,000
Parking Fund - Cash	-	-	-	-	-	-	382,765	382,765
Sewer Fund - Cash	-	-	-	-	1,967,714	-	-	1,967,714
Sewer Fund - Bonds (Previous Issue)	-	-	-	-	3,880,581	-	-	3,880,581
State - CFA MTF Grant	350,950	-	-	-	-	-	-	350,950
State - DCNR Grant	300,000	-	-	-	-	-	-	300,000
State - HATS RTP	490,000	-	-	-	-	-	-	490,000
State - Highway Aid	-	700,000	-	-	-	-	-	700,000
State - PennDOT MTF Grants	1,750,000	-	-	-	-	-	-	1,750,000
State - PennDOT Green-Light-Go Grant	300,000	-	-	-	-	-	-	300,000
State - PennDOT Traffic Signals Tech. Grant	158,000	-	-	-	-	-	-	158,000
State - PCCD Grant	839,528	-	21,750	-	350,000	-	269,250	1,480,528
Stormwater Fund - Bonds	-	-	-	800,500	-	-	-	800,500
Stormwater Fund - Cash	-	-	-	189,600	-	-	-	189,600
Townships Contribution	-	-	-	-	414,705	-	-	414,705
Water Fund - Bonds (Previous Issue)	-	-	4,696,250	-	-	-	-	4,696,250
Water Fund - Cash	-	-	1,301,400	-	-	-	-	1,301,400
Total	**8,844,314**	**700,000**	**6,019,400**	**1,455,100**	**6,613,000**	**-**	**752,015**	**24,383,829**
Uses by Department								
Administration	722,300	-	-	-	-	-	-	722,300
Finance	-	-	164,500	2,000	164,500	-	752,015	1,083,015
Fire	1,132,000	-	-	-	-	-	-	1,132,000
Police	1,335,300	-	-	-	-	-	-	1,335,300
Public Works	1,297,550	700,000	5,854,900	1,453,100	6,448,500	-	-	15,754,050
Sustainable Community & Economic Planning	3,737,700	-	-	-	-	-	-	3,737,700
Parks & Recreation	619,464	-	-	-	-	-	-	619,464
Total	**8,844,314**	**700,000**	**6,019,400**	**1,455,100**	**6,613,000**	**-**	**752,015**	**24,383,829**

Table 27.

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Administration					
1 Borough Copiers	E	10,500			22002
Committed Fund Balance - Other CIP			10,500	18 407 740	
2 Phone System	E	50,000			23001
Committed Fund Balance - Other CIP			50,000	18 407 740	
3 Microsoft Office	E	40,500			23002
Committed Fund Balance - Other CIP			40,500	18 407 740	
4 Microsoft Windows Server Upgrade	E	6,500			23003
Committed Fund Balance - Other CIP			6,500	18 407 740	
5 Security Camera Upgrades	E	1,000,000			23004
General Fund Transfer In - Committed Balance			153,000	18 407 740	
State - PA Commission on Crime & Delinquency Grant			459,000	18 407 740	
Water Fund - Cash			7,250	6 44P 740	
State - PA Commission on Crime & Delinquency Grant			21,750	6 44P 740	
Parking Fund - Cash			89,750	32 445 740	
State - PA Commission on Crime & Delinquency Grant			269,250	32 445 740	
Total - Administration		**1,107,500**	**1,107,500**		
Department of Finance					
6 E. Louther St. N Pavement	I	54,015			23005
Parking Fund - Cash			54,015	32 445 720	
7 E. Louther St. N General Improvements	I	16,950			23006
Parking Fund - Cash			16,950	32 445 720	
8 Smart Meters Program	E	75,000			23007
Parking Fund - Cash			75,000	32 445 740	
9 EV Charging Stations	E	75,000			23008
Parking Fund - Cash			75,000	32 445 740	
10 Lease Program Changes	E	50,000			23009
Parking Fund - Cash			50,000	32 445 740	
11 Garage Repairs & Preventative Maint.	B	100,000			17007
Parking Fund - Bonds			100,000	32 446 730	
12 Utility Printer	E	6,000			23010
Water Fund - Cash			2,000	6 402 740	
Stormwater Fund - Cash			2,000	7 402 740	
Sewer Fund - Cash			2,000	8 402 740	
13 E. Louther St. N Landscaping/Stormwater	L	14,100			23011
Parking Fund - Cash			7,050	32 445 750	
Stormwater Fund - Cash			7,050	7 447 750	
Total - Finance		**391,065**	**391,065**		

Table 27. (Continued)

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Fire Department					
14 Fire Hose	E	12,000			23012
Committed Fund Balance - Other CIP			12,000	18 411 740	
15 Fire Engine	E	950,000			23013
Capital Projects - Bonds			950,000	18 411 740	
16 P25 Radio Equipment Upgrade	E	743,700			23014
Federal - American Rescue Plan			2,800	18 401 740	
Federal - American Rescue Plan			18,700	18 413 740	
Federal - American Rescue Plan			170,000	18 411 740	
Federal - American Rescue Plan			412,300	18 41P 740	
Federal - American Rescue Plan			10,050	18 430 740	
Federal - American Rescue Plan			8,400	18 451 740	
Water Fund - Cash			10,050	6 449 740	
Water Fund - Cash			14,200	6 44L 740	
Water Fund - Cash			17,400	6 44P 740	
Stormwater Fund - Cash			10,050	7 447 740	
Sewer Fund - Cash			10,050	8 425 740	
Sewer Fund - Cash			44,700	8 42S 740	
Parking Fund - Cash			15,000	32 445 740	
Total - Fire		**1,705,700**	**1,705,700**		
Police Department					
17 HVAC	B	220,000			20007
Capital Projects - Bonds			220,000	18 41A 730	
18 Security Fence (Front Gate Controller)	E	6,000			21008
Committed Fund Balance - Other CIP			6,000	18 41A 740	
19 Record Management Software	E	350,000			22003
Federal - American Rescue Plan			105,168	18 41A 740	
State - PA Commission on Crime & Delinquency Grant			244,832	18 41A 740	
20 Body Camera and Taser	E	155,000			23015
Committed Fund Balance - Other CIP			61,056	18 41P 740	
State - PA Commission on Crime & Delinquency Grant			93,944	18 41P 740	
21 License Plate Reader	E	12,000			23016
Committed Fund Balance - Other CIP			12,000	18 41P 740	
22 Fleet Camera	E	70,000			23017
Committed Fund Balance - Other CIP			28,248	18 41P 740	
State - PA Commission on Crime & Delinquency Grant			41,752	18 41P 740	
23 New Vehicles - Replace Two Per Year	V	110,000			18012
Committed Fund Balance - Other CIP			110,000	18 41P 760	
Total - Police		**923,000**	**923,000**		
Department of Public Works					
24 Water System Rehabilitation	I	3,700,000			17036
Water Fund - Bonds			2,910,000	6 449 720	
Water Fund - Cash			790,000	6 449 720	

Table 27. (Continued)

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Public Works (Continued)					
25 Water Meter Replacement	E	93,000			20022
Water Fund - Cash			93,000	6 449 740	
26 Transmission Line Replacement	I	950,000			20019
Water Fund - Bonds			950,000	6 44P 720	
27 Pump House Piping Replacement	I	475,000			22015
Water Fund - Bonds			475,000	6 44P 720	
28 PFAS Project	I	25,000			23018
Water Fund - Bonds			25,000	6 44P 720	
29 Greenroof Investigation at Plants	B	30,000			22018
Water Fund - Cash			30,000	6 44P 730	
30 Security Improvements at Water Plant	B	10,000			22019
Water Fund - Cash			10,000	6 44P 730	
31 Digester Wall Reparis	B	30,000			23019
Water Fund - Cash			30,000	6 44P 730	
32 Construct New Sludge Transfer Station	B	160,000			19015
Water Fund - Bonds			160,000	6 44P 730	
33 Filter Rebuilds	E	150,000			22020
Water Fund - Cash			150,000	6 44P 740	
34 Replace WTP's 12 Flocculators	E	72,000			23020
Water Fund - Cash			72,000	6 44P 740	
35 Replace WTP's Chlorinators	E	45,000			23021
Water Fund - Cash			45,000	6 44P 740	
36 Stormwater Eng. Eval./Sys. Improv.	I	110,000			17040
Stormwater Fund - Bonds			88,000	7 447 720	
Stormwater Fund - Cash			22,000	7 447 720	
37 Stormwater - PW Field Yard (BMP)	I	20,000			17043
Stormwater Fund - Bonds			20,000	7 447 720	
38 Chesapeake Bay PRP Improv. Projects	I	60,000			18035
Stormwater Fund - Cash			60,000	7 447 720	
39 W. High Street Stormwater Improv. (BMP)	I	100,000			21020
Stormwater Fund - Bonds			100,000	7 447 720	
40 Borough Facilities (BMP)	I	40,000			21021
Stormwater Fund - Cash			40,000	7 447 720	
41 Lamberton MS (S. Hanover)(BMP)	I	40,000			22022
Stormwater Fund - Bonds			40,000	7 447 720	
42 Thornwald Park (BMP)	I	100,000			22023
Stormwater Fund - Bonds			100,000	7 447 720	
43 Bedford E Street Transportation Improvements	I	465,000			22024
Federal - American Rescue Plan			465,000	7 447 720	

Table 27. (Continued)

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Public Works (Continued)					
44 Biddle Mission Park Stream Restore.	L	30,000			23022
Stormwater Fund - Bonds			30,000	7 447 750	
45 Street Sweeper Replacement	V	260,000			23023
Stormwater Fund - Bonds			260,000	7 447 750	
46 Sewer System Rehabilitation	I	4,782,000			17034
Sewer Fund - Bonds			3,072,972	8 425 720	
Sewer Fund - Cash			1,709,028	8 425 720	
47 Pump Station #1 Roof Replacement	B	30,000			23024
Sewer Fund - Cash			21,436	8 42M 740	
Inter-Municipal Contribution - (M)			-	8 42M 740	
Inter-Municipal Contribution - (SM)			718	8 42M 740	
Inter-Municipal Contribution - (NM)			7,487	8 42M 740	
Inter-Municipal Contribution - (WP)			359	8 42M 740	
48 Pump Station #1 Replace Controls/Pump	E	250,000			23025
Sewer Fund - Bonds			178,623	8 42M 740	
Inter-Municipal Contribution - (M)			-	8 42M 740	
Inter-Municipal Contribution - (SM)			5,988	8 42M 740	
Inter-Municipal Contribution - (NM)			62,395	8 42M 740	
Inter-Municipal Contribution - (WP)			2,994	8 42M 740	
49 Filter Feed Pump Replacement	E	300,000			22027
Sewer Fund - Bonds			174,660	8 42P 740	
Inter-Municipal Contribution - (M)			68,400	8 42P 740	
Inter-Municipal Contribution - (SM)			43,290	8 42P 740	
Inter-Municipal Contribution - (NM)			13,230	8 42P 740	
Inter-Municipal Contribution - (WP)			420	8 42P 740	
50 Security Improvements at Sewer Plant	E	500,000			22029
State - PA Commission on Crime & Delinquency Grant			350,000	8 42P 740	
Sewer Fund - Cash			150,000	8 42P 740	
51 Thickener Sludge/Scum Pump Installation	E	50,000			23026
Sewer Fund - Bonds			29,110	8 42P 740	
Inter-Municipal Contribution - (M)			11,400	8 42P 740	
Inter-Municipal Contribution - (SM)			7,215	8 42P 740	
Inter-Municipal Contribution - (NM)			2,205	8 42P 740	
Inter-Municipal Contribution - (WP)			70	8 42P 740	
52 ATAD Project	I	150,000			21032
Sewer Fund - Bonds			87,330	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)			6,615	8 42S 720	
Inter-Municipal Contribution - (WP)			210	8 42S 740	
53 Digester Mixer & Motor	E	100,000			23027
Sewer Fund - Bonds			58,220	8 42S 740	
Inter-Municipal Contribution - (M)			22,800	8 42S 740	
Inter-Municipal Contribution - (SM)			14,430	8 42S 740	
Inter-Municipal Contribution - (NM)			4,410	8 42S 740	
Inter-Municipal Contribution - (WP)			140	8 42S 740	

Table 27. (Continued)

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Public Works (Continued)					
54 Bio-Solids Tractor Truck (Tr. 56)	V	160,000			18060
Sewer Fund - Bonds			93,152	8 42S 760	
Inter-Municipal Contribution - (M)			36,480	8 42S 760	
Inter-Municipal Contribution - (SM)			23,088	8 42S 760	
Inter-Municipal Contribution - (NM)			7,056	8 42S 760	
Inter-Municipal Contribution - (WP)			224	8 42S 740	
55 Road and Sign Condition Assessment Technology	E	12,000			23028
Committed Fund Balance - Other CIP			12,000	18 408 740	
56 Speed Wagon for Engineering	E	6,500			23029
General Fund Transfer In - Committed Balance			6,500	18 408 740	
57 Molly Pitcher Cemetery	I	25,000			17031
General Fund Transfer In - Committed Balance			25,000	18 430 720	
58 Road Diet Pavement Markings	I	40,000			23030
General Fund Transfer In - Committed Balance			40,000	18 433 720	
59 School Zone Flashers at Hamilton & Waggoners Gap Roads	I	40,000			23031
General Fund Transfer In - Committed Balance			40,000	18 433 720	
60 Thermoplastic Road Markings Outside of Road Diet	I	32,000			23032
General Fund Transfer In - Committed Balance			32,000	18 433 720	
61 Traffic Signal Upgrades - One Per Year	E	200,000			20014
Committed Fund Balance - Other CIP			59,019	18 433 740	
General Fund Transfer In - Committed Balance			140,981	18 433 740	
62 Hanover & High St. Adaptive Signal Control Optimization	E	375,000			23033
General Fund Transfer In - Committed Balance			75,000	18 433 740	
PennDOT Green-Light-Go Grant			300,000	18 433 740	
63 Route I-81 Interchange Traffic Signal Upgrade Project	E	158,000			23034
PennDOT Traffic Signals Technology Grant			158,000	18 433 740	
64 Hanover/High Decorative Lights	E	188,000			22008
General Fund Transfer In - Committed Balance			188,000	18 434 740	
65 Street Paving	I	264,400			17026
Highway Aid			264,400	35 430 720	
66 Curb Ramp Upgrades	I	250,000			17027
Highway Aid			250,000	35 430 720	
67 Crack Sealing	I	21,800			17028
Highway Aid			21,800	35 430 720	
68 Microsurfacing	I	90,000			17029
Highway Aid			90,000	35 430 720	
69 Dry Milling	I	73,800			17030
Highway Aid			73,800	35 430 720	
70 Borough Hall Security Improvements	B	215,000			17018
Capital Projects - Bonds			53,750	18 409 730	
Stormwater Fund - Bonds			53,750	7 447 730	
Water Fund - Bonds			53,750	6 402 730	
Sewer Fund - Bonds			53,750	8 402 730	

Table 27. (Continued)

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Public Works (Continued)					
71 Borough Building HVAC Replacement	E	435,000			23035
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	
72 Security Improvements at PW Garage	B	30,000			23036
General Fund Transfer In - Committed Balance			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	
73 Garage Structural Analysis	B	30,000			21012
General Fund Transfer In - Committed Balance			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	
74 Pull-Behind Air Compressor	E	24,000			23037
General Fund Transfer In - Committed Balance			6,000	18 430 740	
Water Fund - Cash			6,000	6 449 740	
Stormwater Fund - Cash			6,000	7 447 740	
Sewer Fund - Cash			6,000	8 425 740	
75 Brush Hog attachment for excavator	E	38,000			23038
General Fund Transfer In - Committed Balance			9,500	18 430 740	
Water Fund - Cash			9,500	6 449 740	
Stormwater Fund - Cash			9,500	7 447 740	
Sewer Fund - Cash			9,500	8 425 740	
76 Zero-turn mowers	E	36,000			23039
General Fund Transfer In - Committed Balance			8,291	18 430 740	
Committed Fund Balance - Other CIP			9,709	18 430 740	
Stormwater Fund - Cash			18,000	7 447 740	
77 Laboratory information management system (LIMS)	E	55,000			23040
Water Fund - Bonds			13,750	6 44L 740	
Sewer Fund - Bonds			24,014	8 42L 740	
Inter-Municipal Contribution - (M)			9,405	8 42L 740	
Inter-Municipal Contribution - (SM)			5,952	8 42L 740	
Inter-Municipal Contribution - (NM)			1,820	8 42L 740	
Inter-Municipal Contribution - (WP)			59	8 42L 740	
Total - Public Works		**15,926,500**	**15,926,500**		
Dept. of Sustainable Community & Economic Planning					
78 Urban Redevelopment Plan (TIF) - TIGER	I	219,000			17052
Capital Projects - Bonds			43,800	18 413 720	
Federal - US DOT Tiger Grant			153,300	18 413 720	
Federal - PennDOT TAP Grant			10,950	18 413 720	
State - CFA MTF Grant			10,950	18 413 720	
79 Urban Redevelopment Plan (TIF) - Project 1	I	3,500,000			21011
Capital Projects - Bonds			920,000	18 413 720	
State - PennDOT MTF Grants			1,750,000	18 413 720	
State - CFA MTF Grant			340,000	18 413 720	
State - HATS RTP			490,000	18 413 720	
Total - Sustainable Community & Economic Planning		**3,719,000**	**3,719,000**		

Table 27. (Continued)

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Parks & Recreation					
80 Pool Painting	I	27,000			22009
Committed Fund Balance - Other CIP			27,000	18 453 720	
81 Concrete Pad At Heberlig Palmer	I	13,000			23041
General Fund Transfer In - CDBG			13,000	18 454 720	
82 Parks Maintenance Garage Painting	B	15,100			22012
Committed Fund Balance - Other CIP			15,100	18 454 730	
83 Parks Maintenance Garage Gutter Replacement	B	35,000			23042
Committed Fund Balance - Other CIP			35,000	18 454 730	
84 LeTort Pavilion Roof Replacement	B	14,440			23043
Fort Letort Transfer In - Committed Balance			13,608	18 454 730	
Committed Fund Balance - Other CIP			832	18 454 730	
85 Fairground Avenue Linear Park	L	495,814			22014
Federal - American Rescue Plan			195,814	18 454 750	
State - DCNR Grant			300,000	18 454 750	
86 Rooftop HVAC Unit for P&R Office Area	E	10,710			23044
Committed Fund Balance - Other CIP			10,710	18 458 740	
Total - Parks & Recreation		**611,064**	**611,064**		
Grand Total		**24,383,829**	**24,383,829**		

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			
(WP) - West Pennsboro			

2023-2027 CAPITAL IMPROVEMENT PLAN

Carlisle's five-year capital improvements plan (CIP) totals over $85 million and involves 232 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 86 projects in 2023 constituting the $24.4 million capital budget (the first year of the 2023-2027 CIP) count as 86 project-years in the CIP.

More than $49.4 million of CIP expenditures (58.1%) will be funded by bond proceeds. Water, stormwater, and sewer fund projects account for $61.4 million (72.2%) of the total five-year CIP. The following summarizes the CIP on a department-by-department basis.

- **Administration Department** – This department plans to spend $2,299,500 on 16 project-years over the course of the current 5-year capital improvement plan. This department is responsible for Information Technology related purchases and has most notably planned the purchase of the including:
  - **Security Camera Upgrades ($2,000,000)**: This multi-year project includes the upgrade to the infrastructure and equipment surrounding the security cameras throughout the downtown and at certain Borough facilities. This project has several scopes depending on funding availability.

PROJECTED IMPACT ON FUTURE OPERATING BUDGETS	
Nonrecurring Capital Project	*Annual Operating Impact*
Security Camera Upgrades	Annual Operating Expenses are anticipated to increase by approximately $10,000 - $20,000 per year relating to annual software licensing and maintenance plans.

- **Servers and Firewalls ($105,000):** This includes the upgrade of Borough Administration and Police Servers and Firewalls.
- **Borough Copiers ($52,500):** This includes the purchase and replacement of two copiers per year throughout the various departments in the Borough. The Borough bought out the majority of its copier leases and now monitors usage and normal wear and tear when evaluating which copiers to replace.
- **Phone Systems ($50,000):** This includes the replacement of all Borough facility landlines which have reached their useful lives.
- **Microsoft Office Upgrade ($40,500):** This includes the upgrade of the Microsoft suite for all Borough employee licenses.

- **Finance Department** - This department plans to spend $1,040,582 on 19 project-years over the course of the current 5-year capital improvement plan. This department is responsible for overseeing the Boroughs parking lots and has most notably planned for the following capital projects:
  - **EV Charging Stations ($150,000):** As part of the Borough's ongoing climate action initiatives the Parking Fund is contributing through the installation of Electric Vehicle (EV) Charging Stations in hopes of increasing the number of electric vehicles that visit the Borough.

PROJECTED IMPACT ON FUTURE OPERATING BUDGETS	
Nonrecurring Capital Project	*Annual Operating Impact*
EV Charging Stations	The Annual Operating Costs pertaining to this are an increase in annual electrical usage which is anticipated to be directly offset by fees paid by vehicle owner. This would result in a net increase of $0. Additionally, the annual costs for maintenance of the facility are expected to be are projected to be $2,690 each year for 3 years after installation.

  - **Lease Program Changes ($50,000):** During 2022, the Borough performed a Parking Study to evaluate the overall utilization/vacancy rate of Borough owned parking lots. These lots have spaces that are leased out to customers who may not utilize their spaces 100% of the time. As a result, the study made recommendations which could require this funding to change our lease program to something that may improve the utilization rate of the Borough's lots.
  - **Paving and Landscaping of Parking Lots ($240,582):** This includes a consistent schedule of resurfacing, implementing stormwater management features, and improve landscaping for Borough owned parking lots.
  - **Garage Repairs & Preventative Maintenance ($300,000):** This includes the regular surveying and repairs on the Boroughs parking garage to extend the useful life of the facility.

- **Financial Software Package ($185,000):** This includes an evaluation and potential implementation of a new financial software package that would ensure the Borough is using the current standard of financial reporting software.

PROJECTED IMPACT ON FUTURE OPERATING BUDGETS	
Nonrecurring Capital Project	*Annual Operating Impact*
Financial Software Package	Annual Operating Expenses are anticipated to increase by approximately $34,000 per year relating to the upgrade of financial software and movement of services to the Cloud.

- **Fire Department** – This department plans to spend $1,850,200 on 6 project-years over the course of the current 5-year capital improvement plan. This department is responsible for the Borough owned apparatuses used by the Boroughs volunteer fire companies and currently anticipates the following notable capital projects:
  - **Fire Engine ($950,000):** This includes the purchase of a single new Fire Engine which is expected to meet the capabilities and needs of two of our existing fire apparatuses which will be retired from use.
  - **P25 Radio Equipment Upgrade ($743,700):** This includes the purchase of P25 Radios that are required to comply with the county-wide emergency communications upgrades. This includes the purchase of radios that are required in the Borough owned apparatuses as well as oversees the purchase of the other Borough-wide radio replacements that are funded by their corresponding departments.

- **Police Department** – This department plans to spend $1,948,000 on 14 project-years over the course of the current 5-year capital improvement plan. This includes on-going police vehicle purchases ($560,000), Record Management Software ($700,000), and an HVAC upgrade for police headquarters ($220,000). The Record Management Software project is designed with two concepts in mind, the full amount budgeted anticipates receipt of a grant to cover project costs. A smaller scope project is also available should the Borough be unsuccessful at receiving grant funding.

- **Public Works Department** – This department plans to spend $69,371,900 on 158 project-years over the course of the current 5-year capital improvement plan. The major cost-drivers are the Sewer System Rehabilitation ($15,782,000), Water System Rehabilitation Project ($11,700,000), Per-and Polyfluoroalkyl Substances (PFAS) project ($10,025,000), and an Auto Thermophilic Aerobic Digestion (ATAD) project ($10,100,000). ATAD is a method designed to produce a pasteurized class-A bio-solids removal product at the wastewater treatment plant. The following is a summary by type of asset:
  - Equipment – 48 project-years totaling $8,669,900 including purchases ranging in price from Road and Sign Condition Assessment Technology ($12,000) to a Trash Compactor and Recycling Truck ($1,500,000).

PROJECTED IMPACT ON FUTURE OPERATING BUDGETS	
Nonrecurring Capital Project	*Annual Operating Impact*
Road & Sign Condition Assessment Technology	Installation of this technology will increase future operating expenditures by approximately $8,000 per year.
Trash Compactor and Recycling Truck Program	Creation of an internal trash and recycling program is initially anticipated to increase operating expenditures by approximately $1,000,000 per year.

- Infrastructure Improvements – 86 project-years totaling over $58.2 million. Projects consist of street improvements including milling, paving, crack sealing, micro-surfacing, and curb ramp upgrades ($3.7 million), Sewer System Rehabilitation ($15,782,000), Water System Rehabilitation ($11,700,000), PFAS Project ($10,025,000), ATAD Project ($10,150,000).

PROJECTED IMPACT ON FUTURE OPERATING BUDGETS	
Nonrecurring Capital Project	*Annual Operating Impact*
ATAD Project	Completion of an ATAD Project is expected to be a significant outlay of capital funding. An engineering study is planned for 2023 that will provide us better projections as to what the yearly operating impacts will be for a project of this scale depending on what the scope of the project may be.
PFAS Project	Completion of a PFAS Project at our Water Treatment Plant will be evaluated during 2023 but is expected to be a signficant outlay of capital funding. An engineering study is planned for 2023 that will provide us better projections as to what the yearly operating impacts will be for a project of this scale, depending on what the scope of the project may be.

- Vehicles – 11 vehicles totaling nearly $1.2 million will be purchased over the five-year CIP. The purchases include various pickups and a dump trucks.

- Building – 11 project-years totaling $955,000. This includes improvements both structurally and related to security for Borough Hall and the Public Works garage.

- Land Improvements – 2 project-years totaling $210,000 includes the restoration of the Boroughs Biddle Mission Park Stream.

- **Sustainable Community & Economic Planning Department** – This department plans to spend $7,318,000 on 6 project-years over the course of the current 5-year capital improvement plan. Included in that is 3 project-years totaling over $7.2 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 preceding this section.

PROJECTED IMPACT ON FUTURE OPERATING BUDGETS	
Nonrecurring Capital Project	*Annual Operating Impact*
Tax Increment Financing Project	The completion of this project is anticipated to lower operating expenditures pertaining to labor and materials. This project is scoped to significantly improve underground Sewer & Water infrastructure as well as install improvements that will aid in Stormwater Management. The operating expenses related to this will be included as part of the annual infrastructure maintenance already allocated each year, but will help reduce annual costs in the short-term by reducing the number of emergency repairs currently required by the aged infrastructure that is being replaced. These emergency repairs often occur overnight when temperatures are at or below freezing, reducing the number of overtime hours needed on the maintenance of this project.

- **Parks & Recreation Department** – This department plans to spend $1,255,536 on 16 project-years over the course of the current 5-year capital improvement plan. This includes the completion of a Fairground Avenue Linear park in the amount of $495,814 in addition to various smaller equipment purchases ($16,910), building improvements ($267,540), infrastructure improvements ($369,500), and land improvements ($601,586).

PROJECTED IMPACT ON FUTURE OPERATING BUDGETS	
Nonrecurring Capital Project	*Annual Operating Impact*
Fairground Avenue Linear Park	It is anticipated that at the completion of this project, there will be an increase in Operating Expenditures pertaining to the ongoing maintenance of the property. This includes additional insurances required for the park totaling approximately $445 dollars per year. Items that will have an impact but have not fully been assessed yet are costs related to the mowing, snow removal, and landscaping of the park each year. Additionally, the new park will require sealing at various times throughout its life which, when known will be incorporated into the operating expenses for that particular year.
Second Floor Upgrades	The upgrades are not anticipated to increase operating expenses. Instead, it is expected that upgrades to the Second floor of the Community Center will increase Borough revenues by allowing the Borough to market the space and lease it to individuals or businesses. An assessment of current market prices for an upgraded space such as this has not been evaluated at this time.

Table 28.

2023-2027 Capital Improvements Plan
Summary by Department

Department	2023	2024	2025	2026	2027	Total	%
Administration	1,107,500	1,085,500	60,500	35,500	10,500	2,299,500	2.7%
Finance	391,065	260,000	204,552	84,965	100,000	1,040,582	1.2%
Fire	1,705,700	14,500	60,000	-	70,000	1,850,200	2.2%
Police	923,000	686,000	112,000	113,000	114,000	1,948,000	2.3%
Public Works	15,926,500	16,605,400	23,474,000	7,033,000	6,333,000	69,371,900	81.5%
Sustainable Community & Economic Planning	3,719,000	3,533,000	33,000	-	33,000	7,318,000	8.6%
Parks & Recreation	611,064	198,000	95,772	29,500	321,200	1,255,536	1.5%
Total	**24,383,829**	**22,382,400**	**24,039,824**	**7,295,965**	**6,981,700**	**85,083,718**	

Table 29.

2023-2027 Capital Improvements Plan
Summary by Fund

Fund	2023	2024	2025	2026	2027	Total	%
Water	6,019,400	6,547,250	9,665,000	2,142,000	2,550,000	26,923,650	31.6%
Stormwater	1,455,100	996,250	292,007	235,000	160,000	3,138,357	3.7%
Sewer	6,613,000	8,151,650	10,915,000	3,345,000	2,317,000	31,341,650	36.8%
Solid Waste	-	-	1,500,000	-	-	1,500,000	1.8%
Capital Projects	8,844,314	5,503,250	718,272	725,000	1,090,700	16,881,536	19.8%
Parking	752,015	434,000	197,545	84,965	100,000	1,568,525	1.8%
Highway Aid	700,000	750,000	752,000	764,000	764,000	3,730,000	4.4%
Total	**24,383,829**	**22,382,400**	**24,039,824**	**7,295,965**	**6,981,700**	**85,083,718**	

Table 30.

2023-2027 Capital Improvements Plan
Summary by Type

Type	2023	2024	2025	2026	2027	Total	%
Equipment	6,710,410	4,093,400	2,420,500	626,500	523,700	14,374,510	16.9%
Infrastructure Improvements	15,683,965	17,424,000	20,754,538	6,386,465	5,816,000	66,064,968	77.6%
Building	919,540	188,000	200,000	70,000	365,000	1,742,540	2.0%
Vehicle	530,000	487,000	555,000	213,000	277,000	2,062,000	2.4%
Land Improvements	539,914	190,000	109,786	-	-	839,700	1.0%
Total	**24,383,829**	**22,382,400**	**24,039,824**	**7,295,965**	**6,981,700**	**85,083,718**	

Table 31.

2023-2027 Capital Improvements Plan

No.	Item	Type	2023	2024	2025	2026	2027	Total	Fund	Func.	Source
	Administration										
1	Human Resources Software	E	-	20,000	-	-	-	20,000	18	406	Cash
2	Borough Copiers	E	10,500	10,500	10,500	10,500	10,500	52,500	18	407	Cash
3	Phone System	E	50,000	-	-	-	-	50,000	18	407	Cash
4	Microsoft Office	E	40,500	-	-	-	-	40,500	18	407	Cash
5	Microsoft Windows Server Upgrade	E	6,500	-	-	-	-	6,500	18	407	Cash
6	Backup & Disaster Recovery Server	E	-	25,000	-	-	-	25,000	18	407	Cash
7	Branch Office Firewalls & Switches	E	-	30,000	-	-	-	30,000	18	407	Cash
8	CPD File Server	E	-	-	25,000	-	-	25,000	18	407	Cash
9	CPD & Borough Hall Firewalls & Switches	E	-	-	25,000	-	-	25,000	18	407	Cash
10	Admin Host Server	E	-	-	-	25,000	-	25,000	18	407	Cash
11	Security Camera Upgrades	E	1,000,000	1,000,000	-	-	-	2,000,000	Split[11]	Split[11]	Cash
	Total		**1,107,500**	**1,085,500**	**60,500**	**35,500**	**10,500**	**2,299,500**			
	Finance										
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	Locust Ave. N Pavement	I	-	-	53,690	-	-	53,690	32	445	Cash
15	Locust Ave. N General Improvements	I	-	-	16,848	-	-	16,848	32	445	Cash
16	Liberty Ave. Pavement	I	-	-	-	54,015	-	54,015	32	445	Cash
17	Liberty Ave. General Improvements	I	-	-	-	16,950	-	16,950	32	445	Cash
18	Smart Meters Program	E	75,000	-	-	-	-	75,000	32	445	Cash
19	EV Charging Stations	E	75,000	75,000	-	-	-	150,000	32	445	Cash
20	Lease Program Changes	E	50,000	-	-	-	-	50,000	32	445	Cash
21	Locust Ave. N Cameras	E	-	-	20,000	-	-	20,000	32	445	Cash
22	Garage Repairs & Preventative Maint.	B	100,000	-	100,000	-	100,000	300,000	32	446	Cash
23	Utility Printer	E	6,000	-	-	-	-	6,000	Split[1]	Split[1]	Cash
24	Finance Software Package	E	-	185,000	-	-	-	185,000	Split[2]	Split[2]	Cash
25	Locust Ave. N Landscaping/Stormwater	L	-	-	14,014	-	-	14,014	Split[3]	Split[3]	Cash
26	E. Louther St. N Landscaping/Stormwater	L	14,100	-	-	-	-	14,100	Split[3]	Split[3]	Cash
27	Garage - Cameras on Floors & Elevator	E	-	-	-	14,000	-	14,000	Split[6]	Split[6]	Cash
	Total		**391,065**	**260,000**	**204,552**	**84,965**	**100,000**	**1,040,582**			
	Fire										
28	Paging System Upgrade	E	-	14,500	-	-	-	14,500	18	411	Cash
29	Fire Hose	E	12,000	-	-	-	-	12,000	18	411	Cash
30	Fire Engine	E	950,000	-	-	-	-	950,000	18	411	Bonds
31	Fire Police Captain Vehicle	V	-	-	-	-	70,000	70,000	18	411	Cash
32	Fire Chief Vehicle	V	-	-	60,000	-	-	60,000	18	411	Cash
33	P25 Radio Equipment Upgrade	E	743,700	-	-	-	-	743,700	Split[10]	Split[10]	Cash
	Total		**1,705,700**	**14,500**	**60,000**	**-**	**70,000**	**1,850,200**			
	Police										
34	HVAC	B	220,000	-	-	-	-	220,000	18	41A	Bonds
35	Security Fence (Front Gate Controller)	E	6,000	-	-	-	-	6,000	18	41A	Cash
36	Record Management Software	E	350,000	350,000	-	-	-	700,000	18	41A	Cash
37	Body Camera and Taser	E	155,000	155,000	-	-	-	310,000	18	41P	Cash
38	License Plate Reader	E	12,000	-	-	-	-	12,000	18	41P	Cash
39	Fleet Camera	E	70,000	70,000	-	-	-	140,000	18	41P	Cash
40	New Vehicles - Replace Two Per Year	V	110,000	111,000	112,000	113,000	114,000	560,000	18	41P	Cash
	Total		**923,000**	**686,000**	**112,000**	**113,000**	**114,000**	**1,948,000**			
	Public Works										
41	Water System Rehabilitation	I	3,700,000	2,000,000	2,000,000	2,000,000	2,000,000	11,700,000	6	449	Mix[1]
42	Water Meter Replacement	E	93,000	-	-	-	-	93,000	6	449	Cash
43	Replace Street Repair Utility Van (Truck #35)	V	-	40,000	-	-	-	40,000	6	449	Cash
44	Undercounter Drinking Water Lab Glassware	E	-	-	-	17,000	-	17,000	6	44L	Cash
45	Transmission Line Replacement	I	950,000	-	-	-	-	950,000	6	44P	Bonds
46	Pump House Piping Replacements	I	475,000	-	-	-	-	475,000	6	44P	Bonds
47	Headrace Improvements	I	-	927,000	-	-	-	927,000	6	44P	Bonds
48	Ridge Street Tank Recoat	I	-	900,000	-	-	-	900,000	6	44P	Bonds
49	Wash Tank Painting	I	-	-	90,000	-	-	90,000	6	44P	Cash
50	Concrete rehabilitation at WTP	I	-	-	-	30,000	300,000	330,000	6	44P	Bonds
51	Cleaning of WTP Clearwell and Storage Reservoir	I	-	30,000	-	-	-	30,000	6	44P	Cash
52	PFAS Project	I	25,000	2,500,000	7,500,000	-	-	10,025,000	6	44P	Bonds
53	Greenroof Investigation at Water Plant	B	30,000	-	-	-	-	30,000	6	44P	Cash
54	Security Improvements at Water Plant	B	10,000	-	-	-	-	10,000	6	44P	Cash
55	Digester Wall Reparis	B	30,000	-	-	-	-	30,000	6	44P	Cash
56	Water Plant Administration Building Roof	B	-	-	-	70,000	-	70,000	6	44P	Cash
57	Roof over sedimentation basins at WTP	B	-	-	-	-	250,000	250,000	6	44P	Bonds
58	Construct New Sludge Transfer Station	B	160,000	-	-	-	-	160,000	6	44P	Bonds
59	Filter Rebuilds	E	150,000	-	-	-	-	150,000	6	44P	Cash
60	Replace WTP's 12 Flocculators	E	72,000	75,000	-	-	-	147,000	6	44P	Cash
61	Replace WTP's Chlorinators	E	45,000	-	-	-	-	45,000	6	44P	Cash
62	Stormwater Eng. Eval./Sys. Improv.	I	110,000	110,000	110,000	110,000	100,000	540,000	7	447	Mix[1]
63	Stormwater - PW Field Yard (BMP)	I	20,000	-	-	-	-	20,000	7	447	Bonds
64	Chesapeake Bay PRP Improv. Projects	I	60,000	60,000	60,000	60,000	60,000	300,000	7	447	Cash

Table 31. (Continued)

2023-2027 Capital Improvements Plan

No.	Item	Type	2023	2024	2025	2026	2027	Total	Fund	Func.	Source
	Public Works (Continued)										
65	W. High Street Stormwater Improv.(BMP)	I	100,000	200,000	-	-	-	300,000	7	447	Bonds
66	Borough Facilities (BMP)	I	40,000	40,000	40,000	40,000	-	160,000	7	447	Cash
67	Lamberton MS (S. Hanover) (BMP)	I	40,000	100,000	-	-	-	140,000	7	447	Bonds
68	Thornwald Park (BMP)	I	100,000	200,000	-	-	-	300,000	7	447	Bonds
69	Bedford E Street Transportation Improvements	I	465,000	-	-	-	-	465,000	7	447	Cash
70	Biddle Mission Park Stream Restore.	L	30,000	180,000	-	-	-	210,000	7	447	Bonds
71	Street Sweeper Replacement	V	260,000	-	-	-	-	260,000	7	447	Bonds
72	Sewer System Rehabilitation	I	4,782,000	3,000,000	3,000,000	3,000,000	2,000,000	15,782,000	8	425	Mix[1]
73	Lab Building Roof Replacement	B	-	-	100,000	-	-	100,000	8	42L	Mix[2]
74	2 Portable Wastewater Samplers	E	-	10,400	-	-	-	10,400	8	42L	Mix[2]
75	Lab Building Boiler Replacement	E	-	-	-	-	57,000	57,000	8	42L	Mix[2]
76	Refrigerated All Weather Wastwater Sampler	E	-	-	-	10,000	-	10,000	8	42L	Mix[2]
77	Sprinter 2500 Cargo Van	V	-	-	-	60,000	-	60,000	8	42L	Mix[2]
78	Pump Station #1 Roof Replacement	B	30,000	-	-	-	-	30,000	8	42M	Mix[2]
79	Pump Station #1 Replace Controls/Pump	E	250,000	-	-	-	-	250,000	8	42M	Mix[3]
80	Pump Station #3 Generator Replacement	E	-	-	-	-	200,000	200,000	8	42M	Mix[3]
81	Pump Station Truck Replacement (Tr. 61)	V	-	60,000	-	-	-	60,000	8	42M	Mix[3]
82	Filter Feed Pump Replacement	E	300,000	300,000	-	-	-	600,000	8	42P	Mix[3]
83	Security Improvements at Sewer Plant	E	500,000	500,000	-	-	-	1,000,000	8	42P	Mix[2]
84	Thickener Sludge/Scum Pump Installation	E	50,000	-	-	-	-	50,000	8	42P	Mix[3]
85	Solar Panels at WWTP	E	-	-	150,000	-	-	150,000	8	42P	Bonds
86	Thickener Drive Mechanism Replacement	E	-	500,000	-	-	-	500,000	8	42P	Mix[3]
87	Channel Monster Grinder (Replacement)	E	-	-	70,000	70,000	-	140,000	8	42P	Mix[3]
88	Wastewater - JD Loader Replacement	E	-	-	50,000	-	-	50,000	8	42P	Mix[3]
89	John Deere 4210 Loader	E	-	160,000	-	-	-	160,000	8	42P	Mix[3]
90	Odor control facilities	I	-	50,000	100,000	-	-	150,000	8	42P	Mix[3]
91	ATAD Project	I	150,000	3,000,000	7,000,000	-	-	10,150,000	8	42S	Mix[3]
92	Bio Solids Backhoe	E	-	-	140,000	-	-	140,000	8	42S	Mix[3]
93	Digester Mixer & Motor	E	100,000	180,000	180,000	180,000	-	640,000	8	42S	Mix[3]
94	Tractor and Manure Spreader	E	-	135,000	-	-	-	135,000	8	42S	Mix[3]
95	Bio Solids Tractor Truck (Tr.56)	V	160,000	-	-	-	-	160,000	8	42S	Mix[3]
96	Bio Solids 15 Ton Dump Truck	V	-	210,000	-	-	-	210,000	8	42S	Mix[3]
97	Pickup Work Truck (Tr. 51)	V	-	-	50,000	-	-	50,000	8	42S	Mix[2]
98	Utility Truck	V	-	-	-	-	60,000	60,000	8	42S	Mix[2]
99	Trash Compactor Truck and Recycling Collections Truck	E	-	-	1,500,000	-	-	1,500,000	9	427	Bonds
100	Road and Sign Condition Assessment Technology	E	12,000	-	-	-	-	12,000	18	408	Cash
101	Speed Wagon for Engineering	E	6,500					6,500	18	408	Cash
102	Admin. Staff Car	V	-	-	-	40,000	-	40,000	18	408	Cash
103	Inspector Pick-up Truck (Tr. 98)	V	-	33,000	-	-	-	33,000	18	408	Cash
104	Molly Pitcher Cemetery	I	25,000	25,000	-	-	-	50,000	18	430	Cash
105	Road Diet Pavement Markings	I	40,000	-	-	-	60,000	100,000	18	433	Cash
106	Roadway Roundabouts	I	-	-	-	200,000	200,000	400,000	18	433	Bonds
107	School Zone Flashers Hamilton & Waggoners Gap Rd	I	40,000	-	-	-	-	40,000	18	433	Cash
108	Thermoplastic Road Markings Outside of Road Diet	I	32,000	32,000	32,000	32,000	32,000	160,000	18	433	Cash
109	Traffic Signal Upgrades - One Per Year	E	200,000	-	250,000	250,000	250,000	950,000	18	433	Cash
110	Hanover & High St. Adaptive Signal Control Optimization	E	375,000	125,000	-	-	-	500,000	18	433	Cash
111	Route I-81 Interchange Traffic Signal Upgrade Project	E	158,000	-	-	-	-	158,000	18	433	Cash
112	Hanover/High LED Decorative Lights	E	188,000	53,000	-	-	-	241,000	18	434	Cash
113	Street Paving	I	264,400	291,200	292,000	300,000	300,000	1,447,600	35	430	Cash
114	Curb Ramp Upgrades	I	250,000	260,000	260,000	260,000	260,000	1,290,000	35	430	Cash
115	Crack Sealing	I	21,800	22,500	23,000	24,000	24,000	115,300	35	430	Cash
116	Microsurfacing	I	90,000	95,000	95,000	95,000	95,000	470,000	35	430	Cash
117	Dry Milling	I	73,800	81,300	82,000	85,000	85,000	407,100	35	430	Cash
118	Borough Hall Security Improvements	B	215,000	-	-	-	-	215,000	Split[4]	Split[4]	Bonds
119	Borough Building HVAC Replacement	E	435,000	-	-	-	-	435,000	Split[4]	Split[4]	Bonds
120	Garage Structural Analysis	B	30,000	-	-	-	-	30,000	Split[5]	Split[5]	Cash
121	Garage Paving	I	-	-	-	50,000	-	50,000	Split[5]	Split[5]	Cash
122	Security Improvements at PW Garage	B	30,000	-	-	-	-	30,000	Split[5]	Split[5]	Cash
123	Pull-Behind Air Compressor	E	24,000	-	-	-	-	24,000	Split[5]	Split[5]	Cash
124	Brush Hog attachment for excavator	E	38,000	-	-	-	-	38,000	Split[5]	Split[5]	Cash
125	Electric charging station at PWFO Garage	E	-	-	-	50,000	-	50,000	Split[5]	Split[5]	Cash
126	39000 GVWR Dump Truck (Tr. 27)	V	-	-	300,000	-	-	300,000	Split[5]	Split[5]	Bonds
127	Salt Brine System with Building	E	-	100,000	-	-	-	100,000	Split[7]	Split[7]	Bonds
128	Salt Brine Tanks (2)	E	-	20,000	-	-	-	20,000	Split[7]	Split[7]	Cash
129	Zero-turn mowers (needed if switch from contractor)	E	36,000	-	-	-	-	36,000	Split[7]	Split[7]	Cash
130	Laboratory information management system (LIMS)	E	55,000	-	-	-	-	55,000	Split[8]	Split[8]	Mix[2]
	Total		**15,926,500**	**16,605,400**	**23,474,000**	**7,033,000**	**6,333,000**	**69,371,900**			

Table 31. (Continued)

2023-2027 Capital Improvements Plan

No.	Item	Type	2023	2024	2025	2026	2027	Total	Fund	Func.	Source
	Sustainable Community & Economic Planning										
131	Carlisle Urban Redevelopment Plan (TIF) -TIGER	I	219,000	-	-	-	-	219,000	18	413	Mix[1]
132	Carlisle Urban Redevelopment Plan (TIF) -PROJECT 1	I	3,500,000	3,500,000	-	-	-	7,000,000	18	413	Mix[1]
133	Codes Pick-up Truck (Tr. 92)	V	-	-	33,000	-	-	33,000	18	413	Cash
134	Codes Pick-up Truck (Tr. 94)	V	-	-	-	-	33,000	33,000	18	413	Cash
135	Rental Inspector Vehicle	V	-	33,000	-	-	-	33,000	18	413	Cash
	Total		**3,719,000**	**3,533,000**	**33,000**	**-**	**33,000**	**7,318,000**			
	Parks & Recreation										
136	Pool Painting	I	27,000	-	-	29,500	-	56,500	18	453	Cash
137	Tot Pool Filter Pump Replacement	E	-	-	-	-	6,200	6,200	18	453	Cash
138	Pool Site Improvements	L	-	10,000	-	-	-	10,000	18	453	Cash
139	Concrete Pad At Heberlig Palmer	I	13,000	-	-	-	-	13,000	18	454	Cash
140	Gatehouse Stair Reconfiguration	B	-	12,000	-	-	-	12,000	18	454	Cash
141	Parks Maintenance Garage Painting	B	15,100	-	-	-	-	15,100	18	454	Cash
142	Parks Maintenance Garage Gutter Replacement	B	35,000	-	-	-	-	35,000	18	454	Cash
143	LeTort Pavilion Roof Replacement	B	14,440	-	-	-	-	14,440	18	454	Cash
144	Fairground Avenue Linear Park	L	495,814	-	-	-	-	495,814	18	454	Cash
145	Playground Expansion - Valley Meadows Park	I	-	-	-	-	300,000	300,000	18	454	Cash
146	Mooreland Tennis Courts - Northside	L	-	-	95,772	-	-	95,772	18	454	Cash
147	Rooftop HVAC Unit for P&R Office Area	E	10,710	-	-	-	-	10,710	18	458	Cash
148	Second Floor Upgrades	B	-	136,000	-	-	-	136,000	18	458	Cash
149	Enlarge Multi-Purpose Room (MP12/MP13)	B	-	40,000	-	-	-	40,000	18	458	Cash
150	Roof - Community Center Office	B	-	-	-	-	15,000	15,000	18	458	Cash
	Total		**611,064**	**198,000**	**95,772**	**29,500**	**321,200**	**1,255,536**			
	Grand Total		**24,383,829**	**22,382,400**	**24,039,824**	**7,295,965**	**6,981,700**	**85,083,718**			

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)

Split[8]: Funds (6,8) Functions (42L,44L)

Split[9]: Funds (6,7,8) Functions (425,447,449)

Split[10]: Funds (18,6,7,8,32) Functions (401,411,413,41P,430,451,425,42S,445,447,449,44L,44P)

Split[11]: Funds (18,6,32) Functions (407,445,44P)

Mix[1]: Bonds and Cash Split.

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

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

Mix[4]: 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.

2023-2027 Capital Improvements Plan
Summary of Borrowing Needs

Series	Water	Stormwater	Sewer	Solid Waste	Capital Projects	Parking	Total
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	-	3,195,629	-	14,036,651
2022	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-
2024	14,629,625	655,796	11,181,615	1,500,000	427,893	-	28,394,929
2025	-	-	-	-	-	-	-
2026	3,780,000	168,000	3,505,490	-	400,000	-	7,853,490
2027	-	-	-	-	-	-	-
Total	**26,415,914**	**2,184,546**	**23,605,278**	**1,590,000**	**6,217,582**	**229,000**	**60,242,320**



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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.

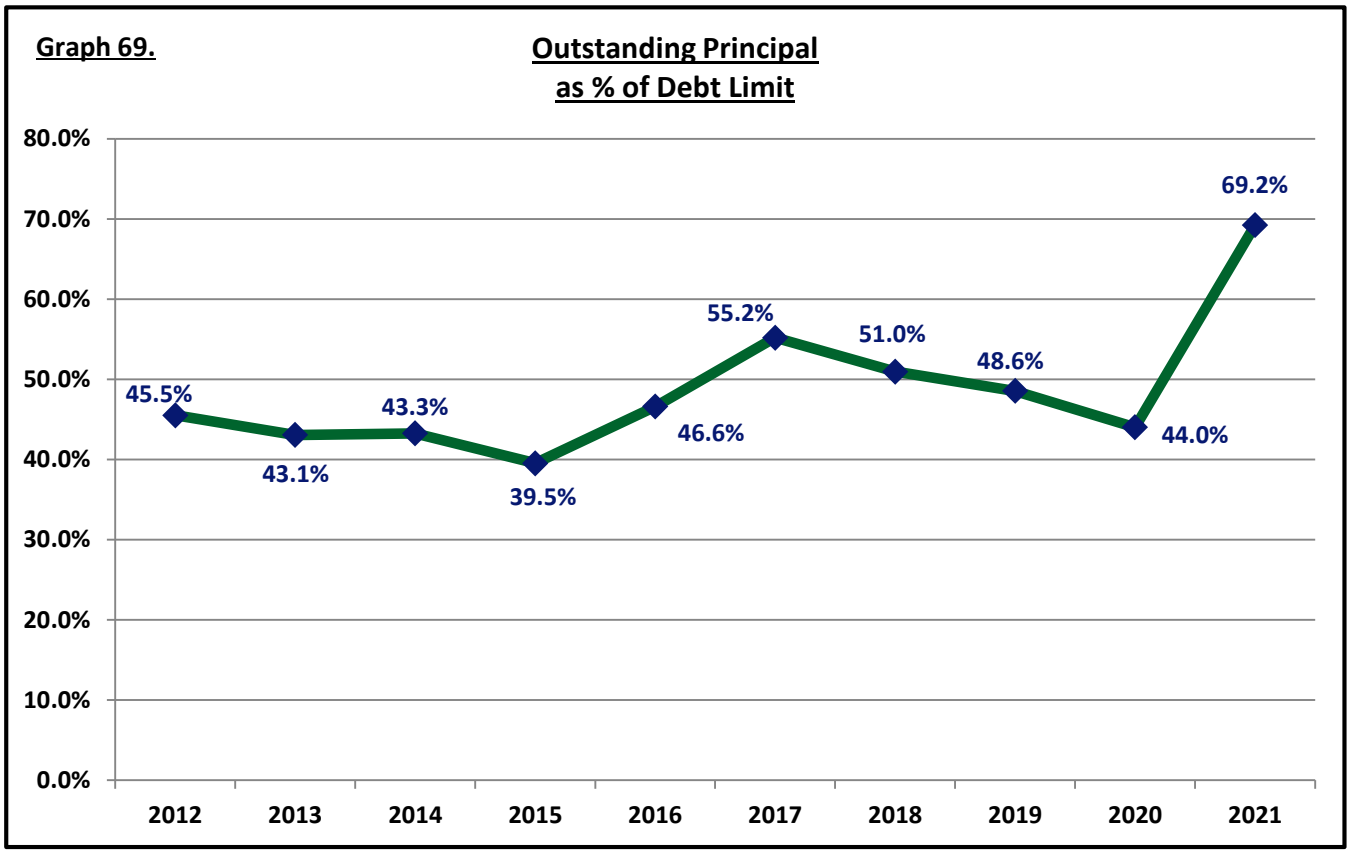
Debt issued by the Borough complies with the state's Local Government Unit Debt Act (53 Pa. C.S. § 8001 *et. seq.)*. Included in the act are limitations on incurring debt unless that debt is approved by the voters of the municipality. Municipalities are prohibited from incurring any new non-electoral 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 2021, 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		
	$ 27,786,657	2019 Revenue
	$ 25,185,407	2020 Revenue
+	$ 25,812,113	2021 Revenue
	$ 78,784,177	3-Year Revenue Total
÷	3	Number of Years
	$ 26,261,392	**Average Borrowing Base Revenue**
Legal Debt Limit		
	$ 26,261,392	**Average Borrowing Base Revenue**
x	250.0%	Debt Limit Percentage
	$ 65,653,480	**Debt Limit**
-	45,455,572	Existing Debt Applicable to Debt Limit
	$ 20,197,909	**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 2021. The Aa1 rating is recognized as a very strong rating, one level below the highest Aaa rating.

Graph 69.



The anticipated principal balance outstanding by fund for each debt issuance as of December 31, 2022 is included in the table below.

Table 33.

Debt Issues By Fund

Debt Series	Total	General	Capital Projects	Water	Stormwater	Sewer	Solid Waste	Parking
2017A	8,130,000	63,943	1,620,419	3,028,395	28,279	3,225,555	-	163,409
2017B	8,785,000	2,021,689	-	3,153,471	-	3,407,190	-	202,650
2021	21,680,000	95	5,464,248	4,455,129	1,240,000	10,494,214	-	26,314
Total	38,595,000	2,085,727	7,084,667	10,636,995	1,268,279	17,126,959	-	392,373

The anticipated share of scheduled principal and interest payments during December 31, 2022 is included in the tables below.

Table 33A.

2023 Debt Service Principal By Fund (Existing Debt)

Debt Series	Total	General	Capital Projects	Water	Stormwater	Sewer	Solid Waste	Parking
2017A	365,000	5,364	118,859	109,453	1,029	116,586	-	13,709
2017B	1,695,000	580,413	-	546,378	-	448,159	-	120,050
2021	795,000	18	121,559	207,541	35,000	425,929	-	4,953
Total	2,855,000	585,795	240,418	863,372	36,029	990,674	-	138,712

Table 33B.

2023 Debt Service Interest By Fund (Existing Debt)

Debt Series	Total	General	Capital Projects	Water	Stormwater	Sewer	Solid Waste	Parking
2017A	248,175	1,983	50,048	92,109	860	98,106	-	5,069
2017B	384,300	90,488	-	138,009	-	146,030	-	9,773
2021	716,125	5	165,043	143,475	37,444	368,842	-	1,316
Total	1,348,600	92,476	215,091	373,593	38,304	612,978	-	16,158

Below are descriptions of the Borough's outstanding debt:

- **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 $442,900 to $616,779 are due beginning April 15, 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 Bond Series of 2021 –** On July 16, 2021 the Borough authorized a general obligation bond in the principal amount of $24,435,000 to refinance the general obligation notes of 2015, 2016, and 2018 in addition to providing funding to finance Borough projects in the capital improvement plan. Annual debt service payments varying from $756,650 and $1,506,781 are due beginning January 15, 2022 through July 15, 2046. The interest rate range is between 2.25% and 5%.

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

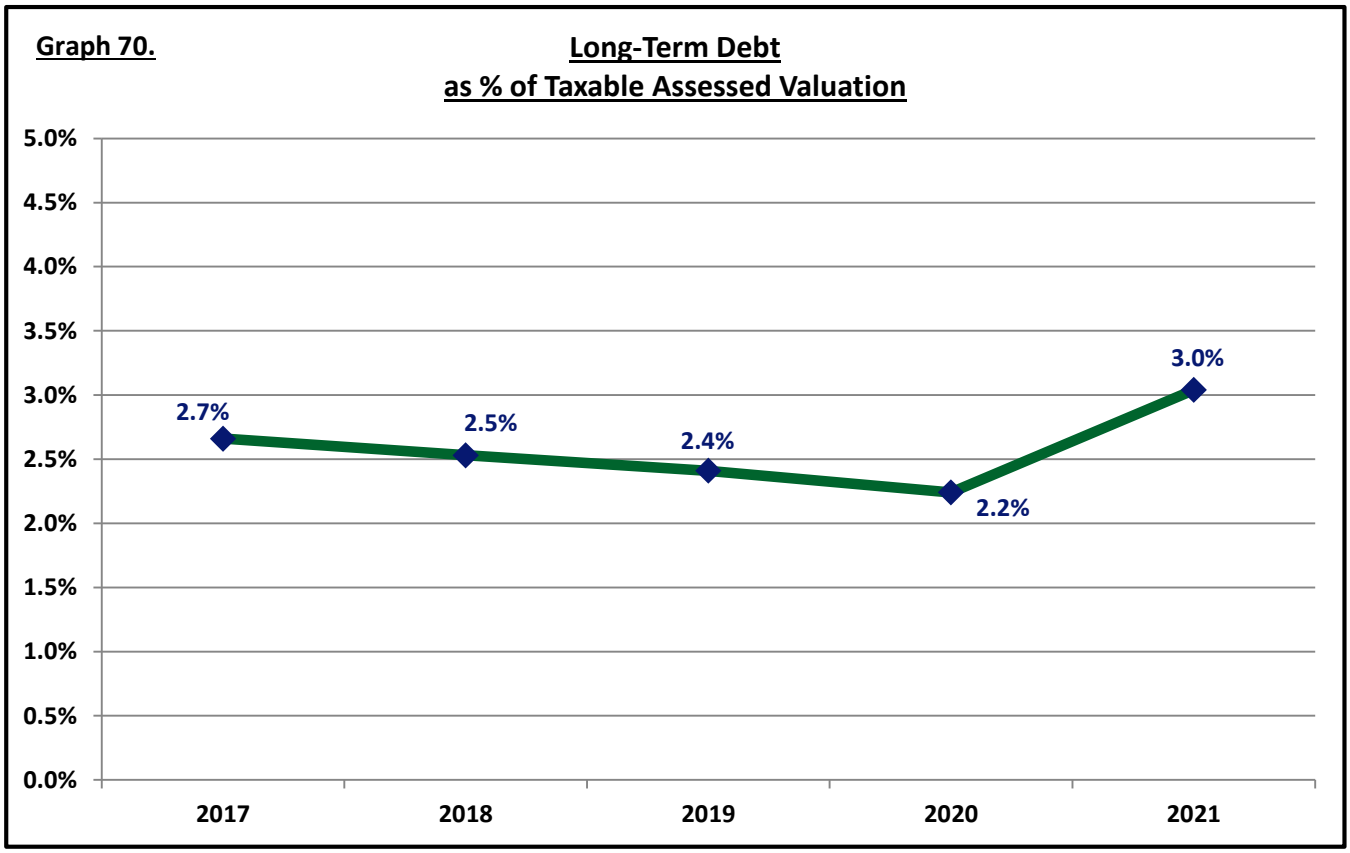


Table 34.
Summary of General Obligation Debt Service - All Funds

Fiscal Year Ended	G.O. Bond Series of 2017A	G.O. Bond Series of 2017B	G.O. Bond Series of 2021
12/31/2023	613,175	2,079,300	1,511,125
12/31/2024	619,925	1,894,550	1,716,375
12/31/2025	615,425	1,899,800	1,704,375
12/31/2026	615,175	1,887,600	1,715,375
12/31/2027	616,675	1,203,200	1,433,125
12/31/2028	612,431	738,400	1,427,125
12/31/2029	617,531	270,400	1,439,125
12/31/2030	616,725	-	1,443,125
12/31/2031	620,100	-	1,460,125
12/31/2032	613,100	-	1,464,725
12/31/2033	443,550	-	1,469,175
12/31/2034	443,650	-	1,477,425
12/31/2035	443,450	-	1,492,025
12/31/2036	442,950	-	895,825
12/31/2037	442,150	-	761,025
12/31/2038	446,050	-	758,625
12/31/2039	444,500	-	761,025
12/31/2040	442,650	-	758,125
12/31/2041	445,500	-	765,025
12/31/2042	442,900	-	756,525
12/31/2043	-	-	757,925
12/31/2044	-	-	763,156
12/31/2045	-	-	757,963
12/31/2046	-	-	756,650
TOTAL:	10,597,613	9,973,250	28,245,095
Principal:	8,130,000	8,785,000	21,680,000
Interest:	2,467,613	1,188,250	6,565,095

Table 35.

General Fund Debt Service

Fiscal Year Ended	0.90% G.O. Bond Series of 2017A	27.24% G.O. Bond Series of 2017B	0.00% G.O. Bond Series of 2021
12/31/2023	7,348	670,901	23
12/31/2024	7,509	443,141	28
12/31/2025	7,434	417,576	28
12/31/2026	7,348	338,635	28
12/31/2027	7,438	215,854	-
12/31/2028	7,301	132,469	-
12/31/2029	7,371	48,510	-
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	-	-	-
12/31/2043	-	-	-
12/31/2044	-	-	-
12/31/2045	-	-	-
12/31/2046	-	-	-
TOTAL:	73,939	2,267,086	107
Principal:	63,943	2,021,689	95
Interest:	9,996	245,397	12

Table 36.

Capital Projects Fund Debt Service

Fiscal Year Ended	22.03% G.O. Note Series of 2017A	24.87% G.O. Bond Series of 2021
12/31/2023	168,906	286,603
12/31/2024	172,246	373,739
12/31/2025	170,615	365,643
12/31/2026	169,014	367,855
12/31/2027	170,761	310,831
12/31/2028	168,003	301,581
12/31/2029	169,568	307,331
12/31/2030	170,571	307,331
12/31/2031	171,546	308,931
12/31/2032	167,896	305,131
12/31/2033	23,899	303,381
12/31/2034	23,904	306,481
12/31/2035	23,894	306,681
12/31/2036	23,867	306,781
12/31/2037	23,824	281,781
12/31/2038	24,034	277,181
12/31/2039	23,950	282,581
12/31/2040	23,851	277,781
12/31/2041	24,004	282,981
12/31/2042	23,864	277,981
12/31/2043	-	277,981
12/31/2044	-	277,563
12/31/2045	-	277,038
12/31/2046	-	276,075
TOTAL:	1,938,216	7,247,246
Principal:	1,620,419	5,464,248
Interest:	317,797	1,782,998

Table 37.

Water Fund Debt Service

Fiscal Year Ended	36.38% G.O. Bond Series of 2017A	34.63% G.O. Bond Series of 2017B	20.72% G.O. Bond Series of 2021
12/31/2023	201,561	684,387	351,017
12/31/2024	202,943	751,339	377,281
12/31/2025	201,677	728,164	376,400
12/31/2026	202,482	651,600	376,008
12/31/2027	202,206	415,345	239,719
12/31/2028	201,720	254,896	237,469
12/31/2029	203,319	93,342	234,969
12/31/2030	202,341	-	232,219
12/31/2031	203,435	-	235,819
12/31/2032	202,111	-	239,019
12/31/2033	202,295	-	233,619
12/31/2034	202,341	-	233,219
12/31/2035	202,249	-	239,519
12/31/2036	202,019	-	240,619
12/31/2037	201,651	-	196,619
12/31/2038	203,446	-	198,419
12/31/2039	202,732	-	195,119
12/31/2040	201,881	-	196,819
12/31/2041	203,193	-	198,419
12/31/2042	201,996	-	194,919
12/31/2043	-	-	196,419
12/31/2044	-	-	197,594
12/31/2045	-	-	198,663
12/31/2046	-	-	199,388
TOTAL:	4,047,598	3,579,072	5,819,268
Principal:	3,028,395	3,153,471	4,455,129
Interest:	1,019,203	425,601	1,364,139

Table 38.

Stormwater Fund Debt Service

Fiscal Year Ended	0.34% G.O. Note Series of 2017A	5.68% G.O. Bond Series of 2021
12/31/2023	1,890	72,444
12/31/2024	1,890	75,694
12/31/2025	1,890	73,694
12/31/2026	1,890	76,694
12/31/2027	1,890	74,444
12/31/2028	1,890	72,194
12/31/2029	1,890	74,944
12/31/2030	1,890	72,444
12/31/2031	1,890	75,444
12/31/2032	1,890	73,244
12/31/2033	1,890	71,594
12/31/2034	1,890	69,944
12/31/2035	1,890	73,844
12/31/2036	1,890	72,644
12/31/2037	1,890	61,444
12/31/2038	1,890	60,444
12/31/2039	1,890	59,444
12/31/2040	1,890	63,444
12/31/2041	1,890	62,344
12/31/2042	1,890	61,244
12/31/2043	-	60,144
12/31/2044	-	63,975
12/31/2045	-	62,700
12/31/2046	-	61,350
TOTAL:	37,794	1,645,794
Principal:	28,279	1,240,000
Interest:	9,515	405,794

Table 39.

Sewer Fund Debt Service

Fiscal Year Ended	38.39% G.O. Bond Series of 2017A	34.02% G.O. Bond Series of 2017B	48.58% G.O. Bond Series of 2021
12/31/2023	214,692	594,189	794,771
12/31/2024	216,149	649,701	881,823
12/31/2025	214,813	716,620	880,778
12/31/2026	215,663	897,365	886,895
12/31/2027	215,372	572,001	808,131
12/31/2028	214,859	351,035	815,881
12/31/2029	216,547	128,548	821,881
12/31/2030	215,515	-	831,131
12/31/2031	216,668	-	839,931
12/31/2032	215,272	-	847,331
12/31/2033	215,466	-	860,581
12/31/2034	215,515	-	867,781
12/31/2035	215,418	-	871,981
12/31/2036	215,175	-	275,781
12/31/2037	214,786	-	221,181
12/31/2038	216,681	-	222,581
12/31/2039	215,928	-	223,881
12/31/2040	215,029	-	220,081
12/31/2041	216,413	-	221,281
12/31/2042	215,150	-	222,381
12/31/2043	-	-	223,381
12/31/2044	-	-	224,025
12/31/2045	-	-	219,563
12/31/2046	-	-	219,838
TOTAL:	4,311,111	3,909,459	13,502,874
Principal:	3,225,555	3,407,190	10,494,214
Interest:	1,085,556	502,269	3,008,660

Table 40.

Parking Fund Debt Service

Fiscal Year Ended	2.30% G.O. Bond Series of 2017A	4.11% G.O. Bond Series of 2017B	0.14% G.O. Bond Series of 2021
12/31/2023	18,778	129,823	6,268
12/31/2024	19,189	50,370	7,811
12/31/2025	18,997	37,440	7,832
12/31/2026	18,778	-	7,894
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	-	-	-
12/31/2043	-	-	-
12/31/2044	-	-	-
12/31/2045	-	-	-
12/31/2046	-	-	-
TOTAL:	188,955	217,633	29,805
Principal:	163,409	202,650	26,314
Interest:	25,546	14,983	3,491



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APPENDICES



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Full-Time Employee Summary

Table 41.

Full-Time Employees Summary Schedule

Department/Function	2019	2020	2021	2022	2023
Administration					
Borough Manager's Office	***4.00***	***4.00***	***4.00***	***4.00***	***4.00***
Borough Manager	1.00	1.00	1.00	1.00	1.00
Assistant Borough Manager	1.00	1.00	1.00	1.00	1.00
Borough Secretary	1.00	1.00	1.00	1.00	1.00
Public Information Coordinator	1.00	1.00	1.00	1.00	1.00
Human Resources / Risk Management	***1.00***	***1.00***	***1.00***	***1.00***	***2.00***
Human Resources / Risk Manager	1.00	1.00	1.00	1.00	1.00
Payroll Clerk	-	-	-	-	1.00
Sub-total	**5.00**	**5.00**	**5.00**	**5.00**	**6.00**
Finance					
Finance Operations	***4.00***	***4.00***	***4.00***	***4.00***	***3.00***
Director of Finance	1.00	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00	1.00
Payroll Clerk	1.00	1.00	1.00	1.00	-
Account Clerk	1.00	1.00	1.00	1.00	1.00
Tax Collection	***1.00***	***1.00***	***1.00***	***1.00***	***1.00***
Account Clerk	1.00	1.00	1.00	1.00	1.00
Parking	***1.50***	***0.75***	***0.75***	***1.05***	***1.05***
Parking & Utilities Supervisor	-	0.75	0.75	0.75	0.75
Parking Supervisor	1.00	-	-	-	-
Director of SCEP	-	-	-	0.30	0.30
Parking Enforcement Officer	0.50	-	-	-	-
Utility Billing & Collection	***1.50***	***1.25***	***1.25***	***1.25***	***1.25***
Parking & Utilities Supervisor	-	0.25	0.25	0.25	0.25
Account Clerk	1.00	1.00	1.00	1.00	1.00
Meter Reader	0.50	-	-	-	-
Sub-total	**8.00**	**7.00**	**7.00**	**7.30**	**6.30**

Table 41. (Continued)

Full-Time Employees Summary Schedule

Department/Function	2019	2020	2021	2022	2023
Fire					
Fire Department	**-**	**-**	**-**	**-**	**-**
Fire Chief (Part-Time Only)	-	-	-	-	-
Sub-total	**-**	**-**	**-**	**-**	**-**
Police					
Administration	***6.00***	***5.00***	***4.00***	***5.00***	***5.00***
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00	2.00	2.00
Department Head Secretary	1.00	1.00	1.00	1.00	1.00
Communications Specialist	3.00	2.00	1.00	1.00	1.00
Investigation	***4.00***	***4.00***	***4.00***	***3.00***	***3.00***
Police Detective Sergeant	1.00	1.00	1.00	-	-
Police Detective	3.00	3.00	3.00	3.00	3.00
Patrol	***27.00***	***27.00***	***27.00***	***27.00***	***27.00***
Police Sergeant	5.00	5.00	5.00	5.00	5.00
Police Corporal	5.00	5.00	5.00	5.00	5.00
Police Patrolman	17.00	17.00	17.00	17.00	17.00
Sub-total	**37.00**	**36.00**	**35.00**	**35.00**	**35.00**
Sustainable Community & Economic Planning					
Code Enforcement	***4.10***	***5.77***	***5.77***	***6.27***	***7.27***
Director of SCEP	-	-	-	0.50	0.50
Planning Assistant	-	-	-	-	1.00
Chief Codes / Assistant Zoning Officer	-	-	-	1.00	1.00
Planning/Zoning/Codes Manager	1.00	1.00	1.00	-	-
Codes Officer	3.00	3.00	3.00	3.00	3.00
Rental Inspector	-	1.00	1.00	1.00	1.00
Comm. Development & Solid Waste Clerk	-	0.67	0.67	0.67	0.67
MS4 Coordinator	0.10	0.10	0.10	0.10	0.10
Sub-total	**4.10**	**5.77**	**5.77**	**6.27**	**7.27**

Table 41. (Continued)

Full-Time Employees Summary Schedule

Department/Function	2019	2020	2021	2022	2023
Public Works					
Administration & Engineering	***4.25***	***3.25***	***3.25***	***3.25***	***4.25***
Director of Public Works / Engineer	0.25	0.25	0.25	0.25	0.25
Assistant Borough Engineer	-	-	-	-	1.00
Department Head Secretary	1.00	-	-	-	-
Engineering Technician	1.00	1.00	1.00	1.00	1.00
Construction Inspector	1.00	1.00	1.00	1.00	1.00
Engineering Clerk	1.00	1.00	1.00	1.00	1.00
Field Operations	***20.35***	***19.65***	***17.65***	***16.75***	***16.75***
Director of Public Works / Engineer	0.75	0.75	0.75	0.75	0.75
Director of SCEP	-	-	-	0.10	0.10
Water & Distribution Manager	-	-	0.50	0.50	0.50
Administrative Secretary	0.50	0.50	0.50	0.50	0.50
Assistant Special Project Manager	-	1.00	-	-	-
Auto Mechanic I	1.00	1.00	1.00	-	-
Auto Mechanic II	-	-	-	1.00	1.00
Crewleader	5.00	4.00	4.00	3.00	3.00
Equipment Operator	4.00	3.00	3.00	3.00	3.00
Field Operations Manager	1.00	1.00	1.00	-	-
Foreman	-	-	-	1.00	1.00
Maintainer	6.20	6.00	3.00	3.00	3.00
Maintainer II	-	-	3.00	3.00	3.00
MS4 Coordinator	0.90	0.90	0.90	0.90	0.90
Special Project Manager	-	1.00	-	-	-
Utility Person II	1.00	-	-	-	-
Water Plant Supervisor	-	0.50	-	-	-
Solid Waste Collection & Disposal	***0.40***	***0.33***	***0.33***	***0.43***	***0.43***
Director of SCEP	-	-	-	0.10	0.10
Maintainer	0.40	-	-	-	-
Comm. Development & Solid Waste Clerk	-	0.33	0.33	0.33	0.33
Laboratory	***5.50***	***5.50***	***5.50***	***6.00***	***6.00***
Lab Supervisor	1.00	1.00	1.00	1.00	1.00
BioSolids Supervisor	-	-	-	0.50	0.50
Lab Technician	4.50	4.50	4.50	4.50	4.50
Biosolids	***4.00***	***4.00***	***4.00***	***3.50***	***3.50***
BioSolids Supervisor	1.00	1.00	1.00	0.50	0.50
Biosolids Operator	3.00	3.00	3.00	3.00	3.00

Table 41. (Continued)

Full-Time Employees Summary Schedule

Department/Function	2019	2020	2021	2022	2023
Public Works (Continued)					
Wastewater Treatment Plant	***8.00***	***8.00***	***8.00***	***8.00***	***8.00***
Wastewater Treatment Plant Supervisor	1.00	1.00	1.00	1.00	1.00
Treatment Plant Operator - Licensed	5.00	5.00	5.00	5.00	5.00
Treatment Plant Mechanic	2.00	2.00	2.00	2.00	2.00
Street Cleaning	***1.00***	***1.00***	***1.00***	***1.00***	***1.00***
Equipment Operator	1.00	1.00	1.00	1.00	1.00
Traffic Control	***1.60***	***1.60***	***1.60***	***1.60***	***1.60***
Traffic Supervisor	0.80	0.80	0.80	0.80	0.80
Traffic Maintainer	0.80	0.80	0.80	0.80	0.80
Street Lighting	***0.40***	***0.40***	***0.40***	***0.40***	***0.40***
Traffic Supervisor	0.20	0.20	0.20	0.20	0.20
Traffic Maintainer	0.20	0.20	0.20	0.20	0.20
Lift Stations	***1.00***	***1.00***	***1.00***	***1.00***	***1.00***
Treatment Plant Mechanic	1.00	1.00	1.00	1.00	1.00
Water Treatment Plant	***8.00***	***7.50***	***7.50***	***8.50***	***8.50***
Water & Distribution Manager	-	-	0.50	0.50	0.50
Water Plant Supervisor	1.00	0.50	-	-	-
Water Plant Senior Operator	-	-	-	1.00	1.00
Treatment Plant Mechanic	1.00	1.00	1.00	1.00	1.00
Treatment Plant Operator - Licensed	5.00	5.00	5.00	5.00	5.00
Treatment Plant Operator - Unlicensed	1.00	1.00	1.00	1.00	1.00
Sub-total	**54.50**	**52.23**	**50.23**	**50.43**	**51.43**
Parks & Recreation					
Administration	***2.00***	***2.00***	***2.00***	***2.00***	***0.50***
Director of Parks & Recreation	1.00	1.00	1.00	1.00	0.50
Department Head Secretary	1.00	1.00	1.00	1.00	-
Recreation Services	***1.90***	***1.90***	***1.90***	***1.90***	***2.03***
Director of Parks & Recreation	-	-	-	-	0.13
Recreation Manager	0.90	0.90	0.90	0.90	0.90
Recreation Center Manager	1.00	1.00	1.00	1.00	1.00

Table 41. (Continued) Full-Time Employees Summary Schedule					
Department/Function	**2019**	**2020**	**2021**	**2022**	**2023**
Parks & Recreation (Continued)					
Pool	***0.10***	***0.10***	***0.10***	***0.10***	***0.23***
Director of Parks & Recreation	-	-	-	-	0.13
Recreation Manager	0.10	0.10	0.10	0.10	0.10
Parks Maintenance	***3.40***	***3.00***	***3.00***	***5.00***	***5.24***
Director of Parks & Recreation	-	-	-	-	0.24
Parks Maintenance Crew Leader	1.00	1.00	1.00	1.00	1.00
Parks Maintainer	2.40	2.00	2.00	4.00	4.00
Sub-total	**7.40**	**7.00**	**7.00**	**9.00**	**8.00**
Total	**116.00**	**113.00**	**110.00**	**113.00**	**114.00**

Full-Time Employee Changes:

In 2023, the Borough added two new positions titled "Planning Assistant" and "Assistant Borough Engineer". These full-time positions are being considered to assist the Department Heads of their respective departments. Additionally, the Borough removed a full time "Department Head Secretary" position in Parks & Recreation and instead opted to fill it with part-time staff.



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BOROUGH OF CARLISLE
FINANCIAL TRENDS INFORMATION
NET POSITION BY COMPONENT
2017-2021
(accrual basis of accounting)

Schedule 1

	Fiscal Year				
	2021	**2020**	**2019**	**2018 [c]**	**2017**
Governmental activities					
Net investment in capital assets	$ 15,327,086	$14,799,272	$ 14,451,032	$ 14,065,108	$ 15,154,103
Restricted	5,685,534	2,600,104	2,807,160	2,749,193	3,775,262
Unrestricted	8,396,492	8,118,910	6,446,981	5,458,560	3,370,210
Total governmental activities net position	$ 29,409,112	$25,518,286	$ 23,705,173	$ 22,272,861	$ 22,299,575
Business-type activities					
Net investment in capital assets	$ 21,711,225	$22,589,169	$ 23,163,967	$ 19,263,605	$ 20,167,094
Unrestricted	25,323,464	22,668,779	19,599,734	18,373,208	15,420,711
Total business-type activities net position	$ 47,034,689	$45,257,948	$ 42,763,701	$ 37,636,813	$ 35,587,805
Primary government					
Net investment in capital assets	$ 37,038,311	$37,388,441	$ 37,614,999	$ 33,328,713	$ 35,321,197
Restricted	5,685,534	2,600,104	2,807,160	2,749,193	3,775,262
Unrestricted	33,719,956	30,787,689	26,046,715	23,831,768	18,790,921
Total primary government net position	$ 76,443,801	$70,776,234	$ 66,468,874	$ 59,909,674	$ 57,887,380

[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
2017-2021
(accrual basis of accounting)

Schedule 2

	Fiscal Year				
	2021	**2020**	**2019**	**2018**	**2017**
Program Revenues					
Governmental Activities:					
Charges for Services:					
General government	$ 345,476	$ 346,724	$ 340,690	$ 366,298	$ 334,429
Public safety	271,678	250,898	424,453	538,217	801,510
Public services	78,851	37,174	45,603	87,239	120,919
Parks and recreation	288,782	110,814	348,767	316,899	288,916
Operating grants and contributions	2,184,293	1,985,355	1,240,250	1,201,548	1,287,039
Capital grants and contributions	2,150,082	1,348,420	1,455,601	822,798	2,942,801
Total governmental activities program revenues	5,319,162	4,079,385	3,855,364	3,332,999	5,775,614
Business-type Activities:					
Charges for Services:					
Water	4,289,546	4,286,922	4,450,198	4,514,792	4,405,919
Sewer	6,131,551	6,105,810	6,291,347	6,647,052	6,703,342
Parking	663,845	400,579	708,443	696,387	680,576
Solid Waste	1,487,037	1,434,687	880,195	837,651	810,308
Stormwater	1,701,166	1,767,087	1,148,962	-	-
Operating grants and contributions	46,906	55,074	209,028	85,959	46,971
Capital grants and contributions	147,167	323,801	2,419,064	229,596	118,723
Total business-type activities program revenues	14,467,218	14,373,960	16,107,237	13,011,437	12,765,839
Total primary government program revenues	$ 19,786,380	$ 18,453,345	$ 19,962,601	$ 16,344,436	$ 18,541,453
Expenses					
Governmental Activities:					
General government	$ 1,791,665	$ 1,996,953	$ 1,865,486	$ 1,579,336	$ 1,791,013
Public safety	5,298,260	5,660,761	5,928,270	6,073,956	5,929,571
Public services	1,514,763	1,709,843	2,031,313	2,048,923	1,985,119
Parks and recreation	992,190	893,308	1,131,263	1,147,602	1,145,391
Conservation and community development	854,675	471,282	306,343	293,361	354,101
Interest on long-term debt	313,012	250,103	243,695	269,101	216,089
Total governmental activities expenses	$ 10,764,565	$10,982,250	$ 11,506,370	$ 11,412,279	$ 11,421,284
Business-type Activities:					
Water	$ 3,689,493	$ 3,447,981	$ 3,850,851	$ 4,227,259	$ 4,257,603
Sewer	5,721,946	5,448,124	5,741,796	5,940,591	5,871,507
Parking	514,040	538,817	524,341	476,020	575,388
Solid Waste	1,675,340	1,656,256	826,622	772,774	717,530
Stormwater	1,138,103	1,055,188	581,219	-	-
Total business-type activities expenses	12,738,922	12,146,366	11,524,829	11,416,644	11,422,028
Total primary government expense	$ 23,503,487	$ 23,128,616	$ 23,031,199	$ 22,828,923	$ 22,843,312
Net (Expense)/Revenue					
Governmental activities	$ (5,445,403)	$ (6,902,865)	$ (7,651,006)	$ (8,079,280)	$ (5,645,670)
Business-type activities	1,728,296	2,227,594	4,582,408	1,594,793	1,343,811
Total primary government net expense	$ (3,717,107)	$ (4,675,271)	$ (3,068,598)	$ (6,484,487)	$ (4,301,859)

BOROUGH OF CARLISLE

FINANCIAL TRENDS INFORMATION
CHANGES IN NET POSITION
2017-2021
(accrual basis of accounting)

Schedule 2 (Continue)

	Fiscal Year				
	2021	**2020**	**2019**	**2018**	**2017**
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Real estate	$ 5,152,302	$ 5,143,699	$ 5,122,842	$ 5,030,098	$ 4,900,014
Earned income	2,339,350	2,195,815	2,119,181	2,007,721	2,089,313
Real estate transfer	553,436	457,392	377,589	415,258	332,300
Other	859,215	816,775	860,437	809,969	840,858
Investment earnings	7,074	94,104	233,038	172,592	59,625
Unrestricted grants and contributions	425,350	-	-	-	-
Miscellaneous	(498)	81,317	259,156	100,070	32,019
Transfers	-	(73,124)	(43,505)	(19,411)	(1,132)
Total governmental activities	9,336,229	8,715,978	8,928,738	8,516,297	8,252,997
Business-type Activities:					
Investment earnings	8,887	152,146	483,019	404,784	82,307
Gain on sale of capital asset	-	-	-	-	7,053
Miscellaneous	39,558	41,383	30,351	30,020	830,777
Transfers	-	73,124	43,505	19,411	1,132
Total business-type activities	48,445	266,653	556,875	454,215	921,269
Total primary government	$ 9,384,674	$ 8,982,631	$ 9,485,613	$ 8,970,512	$ 9,174,266
Change in Net Position					
Governmental activities	$ 3,890,826	$ 1,813,113	$ 1,277,732	$ 437,017	$ 2,607,327
Business-type activities	1,776,741	2,494,247	5,139,283	2,049,008	2,265,080
Total primary government	$ 5,667,567	$ 4,307,360	$ 6,417,015	$ 2,486,025	$ 4,872,407

Source: DOF compilation of data.

BOROUGH OF CARLISLE
FINANCIAL TRENDS INFORMATION
FUND BALANCES, GOVERNMENTAL FUNDS
2017-2021
(modified accrual basis of accounting)

Schedule 3

	Fiscal Year				
	2021	**2020**	**2019**	**2018**	**2017**
General Fund					
Nonspendable	$ 334,396	$ 422,998	$ 316,531	$ 332,694	$ 467,390
Spendable					
Restricted	29,593	19,175	53,735	53,421	78,364
Committed	598,356	598,344	597,878	595,900	594,364
Assigned	1,743,871	1,034,326	985,233	404,213	404,213
Unassigned	8,442,209	7,783,269	7,405,190	7,104,470	5,554,601
Total General Fund	11,148,425	9,858,112	9,358,567	8,490,698	7,098,932
Capital Projects Fund					
Nonspendable	-	-	-	-	-
Spendable					
Restricted	4,463,193	1,159,094	1,335,550	1,327,700	2,446,582
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Captial Projects Fund	4,463,193	1,159,094	1,335,550	1,327,700	2,446,582
All Other Governmental Funds					
Restricted	1,222,341	1,314,151	1,417,875	1,368,072	1,250,316
Total All Other Governmental Funds	1,222,341	1,314,151	1,417,875	1,368,072	1,250,316
Total Governmental Funds	$ 16,833,959	$ 12,331,357	$ 12,111,992	$11,186,470	$ 10,795,830

Source: DOF compilation of data.

BOROUGH OF CARLISLE

FINANCIAL TRENDS INFORMATION
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
2017-2021
(modified accrual basis of accounting)

Schedule 4

	Fiscal Year				
	2021	**2020**	**2019**	**2018**	**2017**
Revenues					
Real Estate	$ 5,158,546	$ 5,095,199	$ 5,095,199	$ 5,031,877	$ 5,006,110
Earned income	2,297,193	2,167,578	2,167,578	1,975,567	2,022,555
Real estate transfer	553,436	377,589	377,589	415,258	332,300
Other taxes	849,750	856,688	856,688	795,630	827,336
Licenses and permits	535,597	597,215	597,215	665,090	852,460
Fines and forfeits	74,158	116,636	116,636	105,381	146,529
Investment income	7,074	233,038	233,038	172,592	59,625
Rents	80,268	87,145	87,145	72,280	65,176
Intergovernmental	4,397,288	1,751,220	1,751,220	1,670,641	3,848,910
Charges for services	217,871	288,045	288,045	289,281	256,656
Other	545,103	457,212	457,212	606,485	515,220
Total revenues	14,716,284	12,027,565	12,027,565	11,800,082	13,932,877
Expenditures					
General government	1,287,697	1,480,701	1,305,179	1,187,412	1,136,972
Public safety	7,891,826	7,046,082	6,321,814	7,190,933	7,573,884
Public services	1,793,652	1,991,412	2,237,355	2,220,644	2,310,652
Parks and recreation	873,221	801,827	1,017,117	957,184	1,671,909
Conservation and community development	862,925	471,282	477,951	306,936	462,562
Debt service:					
Principal	678,870	604,921	428,014	481,318	492,782
Interest and fiscal charges	329,674	303,314	294,379	282,645	212,653
Total expenditures	13,717,865	12,699,539	12,081,809	12,627,072	13,861,414
Excess (deficiency) of revenues over/(under) expenditures	998,419	(671,974)	(54,244)	(826,990)	71,463
Other Financing Sources (Uses)					
Transfers in	1,116,998	876,648	745,865	282,638	3,098,586
Transfers out	(1,116,998)	(949,772)	(745,865)	(302,049)	(3,099,718)
Proceeds from sale of capital assets	7,620	14,451	45,689	88,903	15,349
Bond reallocation	-	-	-	-	-
Proceeds from issuance of bonds	5,799,158	207,891	934,077	1,148,138	6,208,108
Bond premium	465,032	-	-	-	669,967
Payment to refund bond	(2,767,627)	-	-	-	(4,554,406)
Total other financing sources (uses)	3,504,183	149,218	979,766	1,217,630	2,337,886
Net change in fund balances	$ 4,502,602	$ (522,756)	$ 925,522	$ 390,640	$ 2,409,349
Debt service as a percentage of non-capital expenditures	8.8%	8.3%	7.1%	7.5%	8.3%
Debt service as a percentage of total expenditures	7.4%	7.2%	6.0%	6.1%	5.1%

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)
2021	$ 2,019,892,100	$ 522,298,700	25.9%	$ 1,497,593,400	0.57%	3.495	0.437
2020	2,016,214,100	527,352,200	26.2%	1,489,047,900	0.32%	3.495	0.437
2019	2,011,591,600	527,352,200	26.2%	1,484,239,400	0.66%	3.495	0.437
2018	2,003,339,400	528,826,200	26.4%	1,474,513,200	1.91%	3.495	0.437
2017	1,953,893,400	507,038,700	26.0%	1,446,854,700	0.28%	3.495	0.437
2016	1,947,489,000	504,732,700	25.9%	1,442,756,300	1.01%	3.275	0.217
2015	1,937,063,700	508,795,200	26.3%	1,428,268,500	-0.17%	3.275	0.217
2014	1,928,046,730	497,336,500	25.8%	1,430,710,230	-0.63%	3.275	0.217
2013	1,931,196,600	491,391,400	25.4%	1,439,805,200	0.37%	3.275	0.217
2012	1,916,182,800	481,665,500	25.1%	1,434,517,300	-0.35%	3.058	0.000

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
2021	3.058	0.437	3.495	2.195	0.166	2.361	15.660	21.516	16.24%
2020	3.058	0.437	3.495	2.195	0.166	2.361	15.353	21.209	16.48%
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%

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

BOROUGH OF CARLISLE

REVENUE CAPACITY INFORMATION
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND TEN YEARS AGO

Schedule 7

	2021			2012		
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%	$ 42,500,000	1	3.0%
Carlisle Corporation	39,182,000	2	2.6%	23,840,000	4	1.7%
Carlisle Commons LLC	37,838,000	3	2.5%	37,120,000	2	2.6%
Allen Distribution	30,704,500	4	2.1%	31,144,500	3	2.2%
KTRPA Cent LLC	19,300,000	5	1.3%			
Giant Food Stores LLC	18,300,000	6	1.2%	14,500,000	7	1.0%
Ross Stores Pennsylvania LP	15,975,000	7	1.1%	15,000,000	6	1.0%
Patriarch Seven Gables LP	11,800,000	8	0.8%	11,800,000	10	0.8%
Headlands Realty Corp.	11,603,000	9	0.8%	12,000,000	9	0.8%
255 South Spring Garden Street	10,500,000	10	0.7%			
Carlisle 44 LP				19,300,000	5	1.3%
Dickinson College				13,886,900	8	1.0%
Total	$ 237,702,500		16.0%	$ 221,091,400		15.4%
Total Taxable Assessed Value	$ 1,497,593,400			$ 1,434,517,300		

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**
2021	$ 4,559,901	$ 651,628	$ 5,211,529	$ 5,067,347	97.2%	n/a	5,067,347	97.2%
2020	4,538,805	648,613	5,187,418	5,046,122	97.3%	100,221	5,146,343	99.2%
2019	4,529,395	647,269	5,176,664	5,046,122	97.5%	125,397	5,171,519	99.9%
2018	4,452,411	636,268	5,088,679	4,968,809	97.6%	101,424	5,070,233	99.6%
2017	4,415,984	631,053	5,047,037	4,948,035	98.0%	67,527	5,015,562	99.4%
2016	4,411,948	313,078	4,725,026	4,644,586	98.3%	80,440	4,725,026	100.0%
2015	4,360,781	309,449	4,670,230	4,554,455	97.5%	117,857	4,672,312	100.0%
2014	4,375,112	310,466	4,685,578	4,564,907	97.4%	122,782	4,687,689	100.0%
2013	4,397,855	312,080	4,709,935	4,585,653	97.4%	116,169	4,701,822	99.8%
2012	4,389,236	-	4,389,236	4,272,661	97.3%	116,575	4,389,236	100.0%

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
2021	$ 10,799,494	$ -	$ 34,656,078	$ -	$ 45,455,572	7.58%	2,369
2020	5,453,513	2,589,799	17,265,126	8,098,307	33,406,745	5.69%	1,744
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	4.52%	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	4.59%	1,162

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
2021	$ 45,455,572	$ -	$ 45,455,572	3.04%	2,369
2020	22,718,639	10,688,106	33,406,745	2.24%	1,744
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

[(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	$ 10,799,494	100.0%	$ 10,799,494
Overlapping			
Carlisle Area School District	41,612,996	60.4%	25,134,250
Cumberland County	25,176,611	7.8%	1,963,776
Total Overlapping Debt	66,789,607		27,098,025
Total	$ 77,589,101		$ 37,897,519

[(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
2017-2021

Schedule 12

Legal Debt Margin Calculation for Fiscal Year 2021

Borrowing Base Revenues:	
2019	$ 27,786,657
2020	25,185,407
2021	25,812,113
	$ 78,784,177
Average Borrowing Base Revenue	$ 26,261,392
Debt Limit Percentage	250.0%
Debt Limit	65,653,480.8
Less: Total Amount of Debt Applicable to Debt Limit	45,455,572
Legal Debt Margin	$ 20,197,909

	Fiscal Year				
	2021	**2020**	**2019**	**2018**	**2017**
Debt Limit	$ 65,653,481	$64,556,098	$63,278,220	$58,615,065	$55,992,161
Total Amount of Debt Applicable to Debt Limit	45,455,572	28,410,745	30,725,329	29,878,139	30,896,001
Legal Debt Margin	$ 20,197,909	$ 36,145,353	$ 32,552,891	$ 28,736,926	$ 25,096,160
Total Amount of Debt Applicable to Debt Limit as a percentage of debt limit	69.24%	44.01%	48.56%	50.97%	55.18%

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]
2021	19,188	$ 599,433,120	$ 31,240	5,017	8	0.16%	4.70%
2020	19,153	587,288,439	30,663	4,876	7	0.14%	5.60%
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	485,952,040	25,690	5,080	33	0.65%	4.10%
2013	18,800	482,972,000	25,690	5,099	25	0.49%	6.50%
2012	18,800	476,091,200	25,324	4,852	42	0.87%	7.20%

[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

	2021			2012		
Employer	**Employees**	**Rank**	**Percentage of Total Borough Employment**	**Employees**	**Rank**	**Percentage of Total Borough Employment**
Elwood Staffing Services Inc.	2,873	1	9.3%			
United Parcel Service Inc	2,455	2	7.9%			
Ross Dress For Less Inc.	2,016	3	6.5%	769	6	5.2%
Dickinson College	1,380	4	4.4%	3,282	1	22.1%
Giant Food Stores LLC	1,220	5	3.9%	1,720	2	11.6%
Masterbrand Cabinets Inc	808	6	2.6%			
Staffing Solution Southeast	784	7	2.5%			
Cumberland County Courthouse	742	8	2.4%	865	5	5.8%
Aerotek Inc	652	9	2.1%			
Wal-Mart Associates Inc	623	10	2.0%			
Carlisle Area School District				1,222	3	8.2%
Randstad HR Solutions of Delaware				883	4	5.9%
Carlisle Construction Materials				437	7	2.9%
United Church of Christ Homes				399	8	2.7%
Carlisle Family YMCA				381	9	2.6%
Carlisle Transportation Products				303	10	2.0%
	13,553		26.5%	10,261		69.0%
Total Borough Employment	31,055			14,874		

Source: DOF analysis of Cumberland County Tax Bureau data.

BOROUGH OF CARLISLE

OPERATING INFORMATION
FULL-TIME EQUIVALENT BOROUGH EMPLOYEES BY FUNCTION/PROGRAM
2017-2021

Schedule 15

	2021	2020	2019	2018	2017
Function/program					
General Government					
Borough Manager's Office	4.14	4.00	3.00	4.00	4.00
Department of Finance	4.39	4.50	5.00	6.50	6.50
Tax Collection	1.00	1.00	1.00	1.00	0.00
Human Resources/Risk Management	0.73	1.00	1.00	1.00	1.00
Public Safety					
Police Department	35.15	38.00	36.00	34.50	35.00
Fire Department	0.65	0.50	0.50	0.50	0.50
Public Works					
Administration & Engineering Division	3.52	3.00	4.00	4.00	4.00
Operations Division	5.33	10.00	9.00	23.00	23.00
Planning & Codes Division	3.58	4.75	4.00	5.00	5.00
Parks and Recreation	10.87	8.25	14.00	8.50	8.50
Water	13.02	13.50	14.00	8.00	8.00
Sewer	20.74	21.25	20.50	18.00	18.00
Stormwater	4.56	4.00	4.00	0.00	0.00
Solid Waste	0.55	0.73	0.82	0.46	0.45
Parking	2.89	2.25	4.00	3.50	3.50
Total Employment	**111.12**	**116.73**	**120.82**	**117.96**	**117.45**

Source: DOF analysis of data.

BOROUGH OF CARLISLE

OPERATING INFORMATION
OPERATING INDICATORS BY FUNCTION/PROGRAM
2017-2021

Schedule 16

	2021	2020	2019	2018	2017
Function/program					
General Government					
Real estate tax certifications	945	853	734	533	782
Public Safety					
Arrests	933	872	1,249	1,158	1,100
Parking violations	1,769	7,229	8,688	7,696	6,863
Traffic violations	1,174	1,498	1,457	2,580	1,610
Calls for service	21,202	20,028	22,493	22,230	24,103
Police vehicles	16	18	19	19	19
Fire responses	600	467	510	528	456
Building-related permits issued	958	382	999	1,082	1,254
Public Services					
Miles of streets resurfaced	2.54	2.36	2.40	2.49	2.40
Parks and Recreation					
Community pool attendance	15,886	-	19,752	16,941	17,316
Number of seasonal programs	125	82	168	147	160
Water					
New connections	13	9	68	67	17
Water main breaks	16	18	33	15	13
Consumption (mgd)	2.22	2.17	2.25	2.48	2.34
Sewer					
Sewage treatment (mgd)	2.93	2.68	4.10	4.32	2.58
Parking					
Average daily parking meter revenue	555	435	694	725	700

Source: DOF compilation of data.

BOROUGH OF CARLISLE

OPERATING INFORMATION
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
2017-2021

Schedule 17

	2021	2020	2019	2018	2017
Function/program					
Public Safety					
Police stations	1	1	1	1	1
Police vehicles	16	18	19	19	19
Fire stations	2	2	2	2	2
Fire vehicles	7	7	7	7	7
Public Services					
Borough streets (in miles)	56.7	56.7	56.7	56.7	56.7
Number of traffic lighted intersections	43	43	43	43	43
Parks and Recreation					
Number of parks	17	17	17	17	17
Acreage of park land	165	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	635	635	634	630	630
Storage capacity (in million gallons)	5.8	5.8	5.8	5.8	5.8
Sewer					
Sanitary sewers (in miles)	69.5	69.5	69.5	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	7	7	6	6
Number of street parking metered spaces	669	669	669	664	664
Number of off-street parking metered spc	114	114	114	132	132
Number of parking garages	1	1	1	1	1

Source: DOF compilation of data



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Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
01	**GENERAL FUND**					
GENERAL FUND REVENUE						
000	**Real Property Taxes**					
01-000-30110-00000	REAL ESTATE TAX CURRENT	(4,364,631)	(4,373,652)	(4,437,317)	(4,450,319)	(4,450,319)
01-000-30140-00000	REAL ESTATE TAX DELINQUENT	(131,474)	(140,026)	(121,014)	(144,233)	(144,233)
01-000-30170-00000	REAL ESTATE TAX - FIRE TAX	(620,312)	(624,577)	(634,110)	(635,968)	(635,968)
01-000-30190-00000	FIRE TAX DELINQUENT	(18,678)	(20,291)	(16,278)	(19,880)	(19,880)
	Total Real Property Taxes	**(5,135,094)**	**(5,158,546)**	**(5,208,719)**	**(5,250,400)**	**(5,250,400)**
000	**Other Local Taxes**					
01-000-31010-00000	REAL ESTATE TRANSFER TAX	(457,392)	(553,436)	(368,503)	(471,423)	(471,423)
01-000-31021-00000	EARNED INCOME TAX CURRENT	(1,834,757)	(1,916,683)	(1,904,705)	(1,904,705)	(1,904,705)
01-000-31022-00000	EARNED INCOME TAX PRIOR	(272,069)	(380,510)	(283,265)	(356,776)	(356,776)
01-000-31051-00000	LOCAL SERVICES TAX	(703,225)	(765,599)	(713,043)	(751,579)	(751,579)
01-000-31061-00000	ADMISSIONS TAX	(54,379)	(78,869)	(51,411)	(70,706)	(70,706)
01-000-31070-00000	AMUSEMENT TAX	(2,883)	(5,283)	(2,925)	(4,485)	(4,485)
	Total Other Local Taxes	**(3,324,704)**	**(3,700,379)**	**(3,323,852)**	**(3,559,674)**	**(3,559,674)**
000	**Licenses & Permits**					
01-000-32161-00000	TRANSIENT MERCHANTS'	(175)	(350)	(128)	(621)	(621)
01-000-32180-00000	CABLE FRANCHISE	(270,385)	(269,605)	(271,315)	(269,867)	(269,867)
01-000-32210-00000	BUILDING PERMITS	(101,190)	(114,186)	(104,822)	(145,892)	(145,892)
01-000-32215-00000	ZONING PERMIT	(7,000)	(8,150)	(7,659)	(7,946)	(7,946)
01-000-32216-00000	HARB PERMIT	(1,000)	(2,050)	-	(1,690)	(1,690)
01-000-32220-00000	PLUMBING PERMITS	(21,779)	(27,107)	(25,210)	(33,388)	(33,388)
01-000-32230-00000	PLUMBING LICENSES	(3,750)	(5,200)	(3,630)	(5,125)	(5,125)
01-000-32250-00000	SIGN PERMITS	(1,150)	(1,250)	(890)	(1,294)	(1,294)
01-000-32260-00000	SEWER PERMITS	(800)	(2,850)	(890)	(3,800)	(3,800)
01-000-32270-00000	ELECTRICAL PERMITS	(28,749)	(32,049)	(21,004)	(47,691)	(47,691)
01-000-32280-00000	STREET OCCUPANCY PERMITS	(6,550)	(61,855)	(7,652)	(38,200)	(38,200)
01-000-32281-00000	CURB & SIDEWALK PERMITS	(4,907)	(10,266)	(6,702)	(9,205)	(9,205)
01-000-32283-00000	CHICKEN PERMITS	(150)	(50)	(150)	(140)	(140)
01-000-32285-00000	SIDEWALK CAFÉ PERMIT	(30)	(60)	-	(78)	(78)
01-000-32286-00000	Mobile Food Vending Permit	-	(570)	-	(228)	(228)
01-000-36323-00000	COMPOST PERMITS	-	-	-	(5,067)	(5,067)
	Total Licenses & Permits	**(447,616)**	**(535,598)**	**(450,052)**	**(570,232)**	**(570,232)**
000	**Fines & Forfeits**					
01-000-32282-00000	STREET VACATION FEES	-	-	-	(70)	(70)
01-000-32284-00000	RENTAL HOUSING INSPECTION PRGRM	(50)	-	(25,000)	(71,500)	(71,500)
01-000-33140-00000	PARKING VIOLATIONS	(6,059)	(6,195)	(3,781)	(9,038)	(9,038)
01-000-33150-00000	DISTRICT JUSTICE FINES	(43,916)	(39,476)	(38,710)	(49,235)	(49,235)
01-000-33160-00000	FINES - STATE OF PA	(8,131)	(7,115)	(8,910)	(7,153)	(7,153)
01-000-33170-00000	FINE - PROPERTY INSPECTION	-	-	-	(10)	(10)
01-000-33190-00000	FINES - MISCELLANEOUS	(26,044)	(21,372)	(30,407)	(25,946)	(25,946)
	Total Fines & Forfeits	**(84,199)**	**(74,158)**	**(106,808)**	**(162,952)**	**(162,952)**
000	**Interest & Rents**					
01-000-34110-00000	INTEREST INCOME-SAVINGS	(38,423)	(1,817)	(2,282)	(3,480)	(3,480)
01-000-34120-00000	INTEREST-CEMETERY TRUST	(1,925)	(2,275)	(2,567)	(3,099)	(3,099)
01-000-34140-00000	INTEREST INCOME - PLGIT	(14,258)	(715)	(588)	(31,577)	(31,577)
01-000-34141-00000	INTEREST - INVESTMENT	(20,541)	(6,750)	(13,021)	(12,924)	(12,924)
01-000-34143-00000	INTEREST - LLEBG	(14)	(1)	-	(23)	(23)
01-000-34144-00000	BOC 300TH CELEBRATION	(4)	(0)	-	(8)	(8)
01-000-34210-00000	COMMUNITY CENTER RENTAL	(43,310)	(55,036)	(42,632)	(53,996)	(53,996)
01-000-34210-COVID	COMMUNITY CENTER RENTAL	3,107	-	-	-	-
01-000-34211-00000	BOROUGH HALL RENTAL	(10)	(10)	-	(10)	(10)
01-000-34220-00000	BUILDING & GROUND RENTAL	(20,651)	(18,926)	(19,359)	(20,035)	(20,035)

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
01-000-34220-COVID	BUILDING & GROUND RENTAL	780	-	-	-	-
01-000-34221-00000	LETORT RESERVATIONS	(3,508)	(6,296)	(3,526)	(5,158)	(5,158)
01-000-34221-COVID	LETORT RESERVATIONS	490	-	-	-	-
30-000-34140-00000	INTEREST INCOME - PLGIT	(467)	(12)	-	-	-
31-000-34140-00000	INTEREST INCOME - PLGIT	(220)	(4)	-	-	-
	Total Interest & Rents	**(138,955)**	**(91,843)**	**(83,975)**	**(130,310)**	**(130,310)**
000	**Intergovernmental**					
01-000-35501-00000	PUBLIC UTILITY TAX	(8,329)	(8,454)	(8,267)	(8,228)	(8,228)
01-000-35508-00000	STATE BEVERAGE TAX	(6,350)	(1,174)	(6,473)	(4,995)	(4,995)
01-000-35010-00000	FEDERAL GRANTS	(183,142)	(425,350)	-	-	-
01-000-35512-00000	STATE PENSION ALLOCATION	(686,501)	(652,430)	(652,430)	(654,620)	(654,620)
01-000-35513-00000	FOREIGN FIRE INSURANCE	(107,571)	(95,242)	(95,242)	(121,444)	(121,444)
01-000-35703-00000	GRANT REVENUE	(4,075)	(19,120)	(131,000)	(1,342,418)	(1,342,418)
01-000-35710-00000	GRANT -BUCKLE UP PA	(14,331)	-	(14,214)	(11,809)	(11,809)
	Total Intergovernmental	**(1,010,298)**	**(1,201,771)**	**(907,626)**	**(2,143,514)**	**(2,143,514)**
000	**Charges for Services**					
01-000-36130-00000	LAND DEVELOPMENT FEES	(3,735)	(760)	(4,019)	(6,372)	(6,372)
01-000-36134-00000	ZONING APPEAL FEE	(3,500)	(2,900)	(3,460)	(3,660)	(3,660)
01-000-36150-00000	MISCELLANEOUS SALES	(1,403)	(178)	(664)	(4,703)	(4,703)
01-000-36210-00000	MISC SALES POLICE	(1,100)	(3,999)	(5,356)	(4,276)	(4,276)
01-000-36310-00000	CURB/SIDEWALK REIMB	(17,088)	(1,130)	(15,000)	(14,170)	(14,170)
01-000-36322-00000	PARKING PERMITS	(1,394)	(1,940)	(2,059)	(2,085)	(2,085)
01-000-36720-00000	SWIMMING POOL FEES	(3,350)	(89,223)	(89,121)	(90,838)	(90,838)
01-000-36720-COVID	SWIMMING POOL FEES	2,675	-	-	-	-
01-000-36730-00000	RECREATION PROGRAM FEE	(47,763)	(113,248)	(150,599)	(150,599)	(150,599)
01-000-36730-COVID	RECREATION PROGRAM FEE	7,416	-	-	-	-
01-000-36731-00000	MISC RECREATION RECEIPTS	(3,855)	(1,188)	(3,690)	(3,432)	(3,432)
01-000-36735-00000	POOL SPONSORSHIPS	(2,735)	(1,550)	(4,668)	(3,561)	(3,561)
01-000-36740-00000	POOL CONCESSIONS	(100)	(1,805)	(1,000)	(1,238)	(1,238)
	Total Charges for Services	**(75,932)**	**(217,921)**	**(279,636)**	**(284,934)**	**(284,934)**
000	**Other Revenue**					
01-000-36736-00000	RECREATIONAL SPONSORSHIPS	-	(1,500)	-	(1,570)	(1,570)
01-000-38010-00000	MISCELLANEOUS REVENUES	(3,943)	904	(5,048)	(9,562)	(9,562)
01-000-38012-00000	NET APPR. (DEPR) IN MV	(215)	5,954	-	-	-
01-000-38014-00000	OVERAGES/SHORTAGES	(20)	22	-	-	-
01-000-38015-00000	TAX CERTIFICATION FEES	(28,925)	(29,245)	(25,586)	(30,840)	(30,840)
01-000-38158-00000	TERM LIFE COPAY	(8,549)	(10,555)	(8,674)	(9,431)	(9,431)
01-000-38196-00000	HEALTH INSURANCE CO-PAY	(56,638)	(85,126)	(99,793)	(121,535)	(121,535)
01-000-38710-00000	PRIVATE CONTRIBUTIONS	(12,480)	(8,887)	(23,267)	(14,053)	(14,053)
01-000-38710-STARS	PRIVATE CONTRIBUTIONS - STARS	-	(10,500)	(25,000)	(25,000)	(25,000)
01-000-38720-00000	PAYMENTS IN LIEU OF TAXES	(149,313)	(59,231)	(104,624)	(101,414)	(101,414)
01-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	-	(186,388)	(75,600)	(109,459)	(109,459)
01-000-39110-00000	SALE OF PROPERTY	(14,451)	(7,620)	(48,535)	(34,605)	(34,605)
01-000-39120-00000	REIMBURSEMENTS	(164,465)	(191,579)	(197,252)	(164,155)	(164,155)
01-000-39136-00000	REIMBURSEMENTS-TAX COLLECTI	(46,012)	(46,448)	(44,244)	(45,504)	(45,504)
01-000-39140-00000	BAD CHECK CHARGES	(50)	(75)	-	(61)	(61)
33-000-38710-00000	CONTRIBUTIONS	-	(102,830)	-	(7,200)	(7,200)
	Total Other Revenue	**(485,060)**	**(733,102)**	**(657,623)**	**(674,389)**	**(674,389)**
000	**Transfers In**					
01-000-39205-00000	TRANSFER FROM CDBG FUND	(185,277)	(188,625)	(122,850)	(145,323)	(145,323)
01-000-39206-00000	TRANSFER FROM WATER FUND	(581,337)	(574,230)	(592,105)	(679,330)	(679,330)
01-000-39207-00000	TRANSFER FROM STORMWATER FUND	(560,560)	(564,823)	(616,776)	(718,476)	(718,476)
01-000-39208-00000	TRANSFER FROM SEWER FUND	(538,137)	(542,230)	(592,105)	(679,330)	(679,330)
01-000-39218-00000	Transfer From GOB 2002	-	(257,848)	-	-	-
01-000-39232-00000	TRANSFER FROM PARKING FND	(47,422)	(47,593)	(49,671)	(84,916)	(84,916)
01-000-39233-00000	TRANSFER FROM SOLID WASTE FUND	(22,422)	(22,593)	(24,671)	-	-
	Total Transfers In	**(1,935,155)**	**(2,197,942)**	**(1,998,178)**	**(2,307,375)**	**(2,307,375)**

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
000	**Other Sources**					
01-000-39990-00000	FUND BALANCE	-	-	(914,308)	(1,590,295)	(1,590,295)
33-000-39990-00000	FUND BALANCE	-	-	(7,200)	-	-
	Total Other Sources	**-**	**-**	**(921,508)**	**(1,590,295)**	**(1,590,295)**
TOTAL GENERAL FUND REVENUE:		**(12,637,014)**	**(13,911,261)**	**(13,937,977)**	**(16,674,075)**	**(16,674,075)**
GENERAL FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
400	**Borough Council**					
01-400-00110-00000	SALARIES - ELECTED	35,140	34,031	34,309	34,809	34,809
01-400-00192-00000	FICA/MEDICARE	2,688	2,603	3,000	2,663	2,663
	Salaries, Wages, & Benefits	*37,828*	*36,634*	*37,309*	*37,472*	*37,472*
01-400-00210-00000	OFFICE SUPPLIES	12	32	500	500	500
01-400-00215-00000	POSTAGE	3,693	3,824	4,900	5,500	5,500
01-400-00220-00000	OPERATING SUPPLIES	255	1,361	1,900	1,500	1,500
01-400-00312-00000	MGMT CONSULTING SERVICES	44,683	23,584	27,500	172,500	172,500
01-400-00312-0SEAL	MGMT CONSULTING SERVICES	-	-	50,000	20,000	20,000
01-400-00312-STARS	MANAGEMENT CONSULTING SERVICES	2,000	18,500	25,000	25,000	25,000
01-400-00331-00000	TRAVEL EXPENSES	509	-	4,300	5,700	5,700
01-400-00341-00000	ADVERTISING	5,394	11,939	7,000	7,500	7,500
01-400-00341-COVID	ADVERTISING	2,326	607	-	-	-
01-400-00342-00000	PRINTING	8,757	8,485	9,550	10,950	10,950
01-400-00342-COVID	PRINTING	-	286	-	-	-
01-400-00394-00000	OTHER SERVICE FEES	-	272	-	-	-
01-400-00420-00000	DUES & SUBSCRIPTIONS	13,941	14,177	13,610	15,135	15,135
01-400-00420-COVID	DUES & SUBSCRIPTIONS	80	140	-	-	-
01-400-00461-00000	TRAINING	649	70	2,600	3,660	3,660
01-400-00520-00000	COUNCIL PROGRAMING	-	-	100,000	150,000	150,000
01-400-00520-00TRC	COUNCIL PROGRAMING - TRC	-	-	32,000	32,000	32,000
	Supplies, Services & Utilities	*82,297*	*83,277*	*278,860*	*449,945*	*449,945*
400	**Total Borough Council**	**120,125**	**119,912**	**316,169**	**487,417**	**487,417**
401	**Manager's Office**					
01-401-00115-00000	SALARIES--PART TIME	-	2,687	-	-	-
01-401-00130-00000	SALARIES--FULL TIME	323,615	352,316	378,488	391,218	391,218
01-401-00158-00000	GROUP LIFE INSURANCE	470	501	420	444	444
01-401-00159-00000	GROUP DISABILITY INS	2,601	2,728	2,120	2,228	2,228
01-401-00167-00000	WELLNESS	119	163	800	800	800
01-401-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,069	879	1,331	1,331	1,331
01-401-00180-00000	SALARIES - OVERTIME	2,933	3,646	2,200	4,680	4,680
01-401-00192-00000	FICA/MEDICARE	25,424	27,947	28,052	30,289	30,289
01-401-00196-00000	GROUP HOSPITAL INSURANCE	42,114	34,656	27,308	28,108	28,108
01-401-00198-00000	GROUP DENTAL INSURANCE	1,426	784	2,354	3,736	3,736
01-401-00199-00000	GROUP VISION INSURANCE	202	200	380	400	400
	Salaries, Wages, & Benefits	*399,973*	*426,507*	*443,453*	*463,234*	*463,234*
01-401-00210-00000	OFFICE SUPPLIES	482	412	600	400	400
01-401-00215-00000	POSTAGE	135	242	600	600	600
01-401-00220-00000	OPERATING SUPPLIES	1,949	2,017	1,000	1,000	1,000
01-401-00220-COVID	OPERATING SUPPLIES	10	300	-	-	-
01-401-00231-00000	VEHICLE FUEL & OIL	-	-	200	200	200
01-401-00260-00000	SMALL TOOLS & EQUIPMENT	6	25	800	800	800
01-401-00312-00000	MGMT CONSULTING SERVICES	451	11,100	30,000	-	-
01-401-00318-00000	COMPUTER SERVICES	380	1,249	2,120	12,120	12,120
01-401-00321-00000	TELEPHONE	3,117	3,064	3,900	3,900	3,900
01-401-00321-COVID	TELEPHONE	104	157	-	-	-
01-401-00331-00000	TRAVEL EXPENSES	50	57	2,339	3,800	3,800

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
01-401-00343-00000	PHOTOCOPY	405	213	600	600	600
01-401-00372-00000	MAINTENANCE - VEHICLES	64	1,552	250	250	250
01-401-00374-00000	MAINTENANCE-EQUIPMENT	-	-	250	250	250
01-401-00394-00000	OTHER SERVICE FEES	2,837	0	-	-	-
01-401-00420-00000	DUES & SUBSCRIPTIONS	3,262	3,863	3,764	5,050	5,050
01-401-00461-00000	TRAINING	1,742	4,228	5,540	9,915	9,915
	Supplies, Services & Utilities	*14,994*	*28,479*	*51,963*	*38,885*	*38,885*
401	**Total Manager's Office**	**414,967**	**454,987**	**495,416**	**502,119**	**502,119**
404	**Legal**					
01-404-00314-00000	LEGAL SERVICES	109,659	105,207	135,000	125,000	125,000
	Supplies, Services & Utilities	*109,659*	*105,207*	*135,000*	*125,000*	*125,000*
404	**Total Legal**	**109,659**	**105,207**	**135,000**	**125,000**	**125,000**
406	**Personnel**					
01-406-00130-00000	SALARIES--FULL TIME	137,946	43,647	98,792	162,198	162,198
01-406-00158-00000	GROUP LIFE INSURANCE	89	131	105	222	222
01-406-00159-00000	GROUP DISABILITY INS	771	841	530	1,114	1,114
01-406-00167-00000	WELLNESS	126	155	200	775	775
01-406-00180-00000	SALARIES--OVER TIME	-	-	-	1,040	1,040
01-406-00192-00000	FICA/MEDICARE	10,568	3,397	7,172	12,489	12,489
01-406-00196-00000	GROUP HOSPITAL INSURANCE	18,754	12,079	11,904	24,608	24,608
01-406-00198-00000	GROUP DENTAL INSURANCE	872	308	889	1,868	1,868
01-406-00199-00000	GROUP VISION INSURANCE	101	108	95	200	200
	Salaries, Wages, & Benefits	*169,227*	*60,667*	*119,687*	*204,514*	*204,514*
01-406-00210-00000	OFFICE SUPPLIES	-	138	200	200	200
01-406-00220-00000	OPERATING SUPPLIES	7,795	8,673	13,000	14,405	14,405
01-406-00220-COVID	OPERATING SUPPLIES	2,876	-	-	-	-
01-406-00221-00000	DRUG TESTING	1,052	641	850	850	850
01-406-00260-00000	SMALL TOOLS & EQUIPMENT	-	607	-	2,000	2,000
01-406-00318-00000	COMPUTER SERVICES	-	211	-	-	-
01-406-00321-00000	TELEPHONE	73	74	100	540	540
01-406-00331-00000	TRAVEL EXPENSES	232	318	3,500	3,500	3,500
01-406-00341-00000	ADVERTISING	296	22,486	15,000	15,000	15,000
01-406-00343-00000	PHOTOCOPY	56	1,136	1,200	1,200	1,200
01-406-00394-00000	OTHER SERVICE FEES	2,065	2,314	17,000	2,600	2,600
01-406-00420-00000	DUES & SUBSCRIPTIONS	3,980	5,957	3,000	5,874	5,874
01-406-00461-00000	TRAINING	3,302	6,094	26,000	26,000	26,000
	Supplies, Services & Utilities	*21,728*	*48,650*	*79,850*	*72,169*	*72,169*
406	**Total Personnel**	**190,955**	**109,317**	**199,537**	**276,683**	**276,683**
407	**Information Technology**					
01-407-00220-00000	OPERATING SUPPLIES	2,482	2,925	5,000	5,000	5,000
01-407-00260-00000	SMALL TOOLS & EQUIPMENT	23,362	12,836	28,000	31,500	31,500
01-407-00260-COVID	SMALL TOOLS & EQUIPMENT	29,372	-	-	-	-
01-407-00312-00000	MANAGEMENT CONSULTING FEES	87,720	87,720	90,360	90,360	90,360
01-407-00318-00000	COMPUTER SERVICES	100,101	129,451	201,100	204,148	204,148
01-407-00318-COVID	COMPUTER SERVICES	184	1,253	-	-	-
01-407-00321-00000	TELEPHONE	73	434	-	-	-
01-407-00374-00000	MAINTENANCE - EQUIPMENT	3,302	2,755	-	2,400	2,400
01-407-00453-00000	WEBSITE DEVELOPMENT	7,000	-	-	-	-
01-407-00461-00000	TRAINING	1,150	-	-	7,500	7,500
	Supplies, Services & Utilities	*254,747*	*237,374*	*324,460*	*340,908*	*340,908*
407	**Total Information Technology**	**254,747**	**237,374**	**324,460**	**340,908**	**340,908**

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
467	**Outside Agencies**					
01-461-00540-00000	CONTRIBUTION TO NON-GOVT	5,800	4,200	7,050	7,050	7,050
	Supplies, Services & Utilities	*5,800*	*4,200*	*7,050*	*7,050*	*7,050*
467	**Total Outside Agencies**	**5,800**	**4,200**	**7,050**	**7,050**	**7,050**
486	**Property & Casualty Insurance**					
01-486-00351-00000	DIRECT PROPERTY	20,207	20,354	22,485	23,609	23,609
01-486-00352-00000	COMP GEN LIABILITY	30,091	22,308	33,712	35,398	35,398
01-486-00353-00000	AUTOMOBILE LIABILITY	23,710	29,794	25,762	27,050	27,050
01-486-00354-00000	PUBLIC OFFICIALS' LIAB	15,659	15,659	16,935	17,782	17,782
01-486-00355-00000	LAW ENFORCEMENT LIAB	-	10,000	19,467	20,440	20,440
01-486-00356-00000	FIDUCIARY RESPONSIBILITY	3,459	3,459	-	-	-
01-486-00357-00000	TREASURER'S BOND	594	844	5,478	5,752	5,752
01-486-00358-00000	CRIME INSURANCE	-	-	1,207	1,267	1,267
	Supplies, Services & Utilities	*93,720*	*102,418*	*125,046*	*131,298*	*131,298*
486	**Total Insurance Premiums**	**93,720**	**102,418**	**125,046**	**131,298**	**131,298**
TOTAL DEPARTMENT OF ADMINISTRATION:		**1,189,972**	**1,133,414**	**1,602,678**	**1,870,475**	**1,870,475**
GENERAL FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Finance Operations**					
01-402-00115-00000	SALARIES - PART TIME	12,816	9,260	25,173	35,422	35,422
01-402-00130-00000	SALARIES--FULL TIME	257,146	258,558	274,119	242,220	242,220
01-402-00158-00000	GROUP LIFE INSURANCE	461	475	420	333	333
01-402-00159-00000	GROUP DISABILITY INS	2,423	2,646	2,120	1,671	1,671
01-402-00167-00000	WELLNESS	199	600	800	600	600
01-402-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,190	467	1,190	1,190	1,190
01-402-00180-00000	SALARIES--OVER TIME	1,767	1,981	1,000	1,040	1,040
01-402-00192-00000	FICA/MEDICARE	19,706	20,439	22,535	21,321	21,321
01-402-00196-00000	GROUP HOSPITAL INSURANCE	75,815	86,198	89,523	72,496	72,496
01-402-00198-00000	GROUP DENTAL INSURANCE	2,355	2,761	3,556	2,802	2,802
01-402-00199-00000	GROUP VISION INSURANCE	496	433	380	300	300
	Salaries, Wages, & Benefits	*374,373*	*383,817*	*420,816*	*379,395*	*379,395*
01-402-00210-00000	OFFICE SUPPLIES	1,541	2,073	800	800	800
01-402-00215-00000	POSTAGE	1,428	2,841	2,850	2,850	2,850
01-402-00220-00000	OPERATING SUPPLIES	386	1,347	1,500	1,500	1,500
01-402-00220-COVID	OPERATING SUPPLIES	29	-	-	-	-
01-402-00260-00000	SMALL TOOLS & EQUIPMENT	908	-	1,550	5,550	5,550
01-402-00311-00000	AUDITING SERVICES	29,850	32,500	35,650	42,200	42,200
01-402-00312-00000	MGMT CONSULTING SERVICES	805	1,465	1,305	1,475	1,475
01-402-00321-00000	TELEPHONE	1,472	1,450	2,350	2,350	2,350
01-402-00331-00000	TRAVEL EXPENSES	465	-	5,725	5,725	5,725
01-402-00341-00000	ADVERTISING	1,374	3,640	4,000	4,000	4,000
01-402-00342-00000	PRINTING	474	1,088	500	500	500
01-402-00343-00000	PHOTOCOPY	414	228	850	850	850
01-402-00374-00000	MAINTENANCE-EQUIPMENT	4,503	3,213	4,672	4,672	4,672
01-402-00394-00000	OTHER SERVICE FEES	99,982	94,108	92,000	54,405	54,405
01-402-00420-00000	DUES & SUBSCRIPTIONS	825	1,137	1,536	1,136	1,136
01-402-00461-00000	TRAINING	331	425	4,200	4,200	4,200
	Supplies, Services & Utilities	*144,786*	*145,514*	*159,488*	*132,213*	*132,213*
402	**Total Finance Operations**	**519,160**	**529,331**	**580,304**	**511,608**	**511,608**
403	**Tax Collection**					
01-403-00116-00000	TAX COMMISSIONS	66,626	71,005	70,000	73,000	73,000

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
01-403-00130-00000	SALARIES-FULL TIME	41,878	44,055	45,597	47,805	47,805
01-403-00158-00000	GROUP LIFE INSURANCE	82	84	105	111	111
01-403-00159-00000	GROUP DISABILITY INS	370	377	530	557	557
01-403-00167-00000	WELLNESS PROGRAM	-	-	200	200	200
01-403-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,457	1,621	1,457	1,457	1,457
01-403-00180-00000	SALARIES-OVERTIME	242	237	250	260	260
01-403-00192-00000	FICA/MEDICARE	3,291	3,454	3,508	3,678	3,678
01-403-00196-00000	GROUP HOSPITAL INSURANCE	10,317	10,259	11,904	12,304	12,304
01-403-00198-00000	GROUP DENTAL INSURANCE	277	270	889	934	934
01-403-00199-00000	GROUP VISION INSURANCE	-	67	95	100	100
	Salaries, Wages, & Benefits	*124,539*	*131,428*	*134,535*	*140,406*	*140,406*
01-403-00210-00000	OFFICE SUPPLIES	138	28	50	50	50
01-403-00215-00000	POSTAGE	332	713	750	750	750
01-403-00220-00000	OPERATING SUPPLIES	51	64	50	50	50
01-403-00260-00000	SMALL TOOLS & EQUIPMENT	185	-	-	1,000	1,000
01-403-00312-00000	MGMT CONSULTING SERVICES	1,553	1,668	2,100	2,100	2,100
01-403-00318-00000	COMPUTER SERVICES	751	1,051	1,220	1,220	1,220
01-403-00331-00000	TRAVEL EXPENSES	14	278	800	800	800
01-403-00350-00000	INSURANCE & BONDING	749	749	750	800	800
01-403-00420-00000	DUES & SUBSCRIPTIONS	110	90	90	90	90
01-403-00461-00000	TRAINING	69	320	320	320	320
	Supplies, Services & Utilities	*3,951*	*4,962*	*6,130*	*7,180*	*7,180*
403	**Total Tax Collection**	**128,491**	**136,390**	**140,665**	**147,586**	**147,586**
472	**Debt Service**					
01-471-47120-00000	DEBT SERVICE PRINCIPAL	500,390	569,563	550,296	585,795	585,795
01-471-47120-00001	DEBT SERVICE PRINCIPAL	-	257,848	-	-	-
01-472-47220-00000	DEBT SERVICE INTEREST	168,314	149,295	118,003	92,476	92,476
01-472-47305-00000	NOTE ISSUE COSTS	-	(1,900)	-	-	-
	Debt Service	*668,704*	*974,805*	*668,299*	*678,271*	*678,271*
472	**Total Debt Service**	**668,704**	**974,805**	**668,299**	**678,271**	**678,271**
488	**Unallocated Employee Benefits**					
01-487-00158-00000	GROUP LIFE INSURANCE	8,660	9,409	8,700	-	-
01-487-00196-00000	GROUP HOSPITAL INSURANCE	159	164	200	-	-
01-488-00195-00000	WORKERS' COMPENSATION	167,491	172,458	186,409	216,939	216,939
01-488-00197-00000	PENSION CONTRIBUTIONS	721,464	690,151	652,430	654,620	654,620
01-488-00198-00000	HSA CONTRIBUTION	-	-	-	17,710	17,710
	Salaries, Wages, & Benefits	*897,773*	*872,182*	*847,739*	*889,269*	*889,269*
488	**Total Unallocated Employee Benefits**	**897,773**	**872,182**	**847,739**	**889,269**	**889,269**
492	**Transfers Out**					
01-492-49207-00000	TRANSFER TO STORMWATER FUND	-	-	-	465,000	465,000
01-492-49230-00000	TRANSFER TO CAPITAL ASSET F	691,371	670,525	795,794	1,935,199	1,935,199
	Transfers Out	*691,371*	*670,525*	*795,794*	*2,400,199*	*2,400,199*
492	**Total Transfers Out**	**691,371**	**670,525**	**795,794**	**2,400,199**	**2,400,199**
TOTAL DEPARTMENT OF FINANCE:		**2,905,499**	**3,183,234**	**3,032,801**	**4,626,933**	**4,626,933**
GENERAL FUND EXPENDITURES - FIRE DEPARTMENT						
411	**Fire Department**					
01-411-00115-00000	SALARIES--PART TIME	79,518	96,535	53,578	55,722	55,722
01-411-00191-00000	UNIFORM ALLOWANCE	180	297	3,500	300	300
01-411-00192-00000	FICA/MEDICARE	6,083	7,385	3,940	8,263	8,263
	Salaries, Wages, & Benefits	*85,781*	*104,216*	*61,018*	*64,285*	*64,285*

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
01-411-00210-00000	OFFICE SUPPLIES	29	222	200	200	200
01-411-00215-00000	POSTAGE	6	3	50	50	50
01-411-00220-00000	OPERATING SUPPLIES	289	5,728	3,000	2,000	2,000
01-411-00220-COVID	OPERATING SUPPLIES	35,164	1,754	-	-	-
01-411-00222-00000	CHEMICALS	1,095	-	2,500	3,500	3,500
01-411-00231-00000	VEHICLE FUEL & OIL	9,721	10,576	12,000	15,000	15,000
01-411-00249-00000	VEHICLE SUPPLIES	557	-	1,500	1,500	1,500
01-411-00260-00000	SMALL TOOLS & EQUIPMENT	4,853	3,567	16,000	4,500	4,500
01-411-00260-COVID	SMALL TOOLS & EQUIPMENT	1,713	-	-	-	-
01-411-00311-00000	AUDITING FEES	4,083	6,413	7,500	8,000	8,000
01-411-00321-00000	TELEPHONE	116	783	150	600	600
01-411-00327-00000	RADIO MAINTENANCE	-	157	1,700	1,700	1,700
01-411-00341-00000	ADVERTISING	-	1,566	-	-	-
01-411-00343-00000	PHOTOCOPY	102	71	200	200	200
01-411-00372-00000	MAINTENANCE-VEHICLES	37,890	26,031	42,000	45,000	45,000
01-411-00374-00000	MAINTENANCE-EQUIPMENT	13,427	8,163	16,457	16,457	16,457
01-411-00394-00000	OTHER SERVICE FEES	8,858	8,721	9,500	24,700	24,700
01-411-00394-COVID	OTHER SERVICE FEES	3,694	-	-	-	-
01-411-00420-00000	DUES & SUBSCRIPTIONS	2,223	1,710	2,325	325	325
01-411-00461-00000	TRAINING	10,491	11,128	38,600	26,600	26,600
01-411-00461-COVID	TRAINING	15,865	-	-	-	-
01-411-00535-00000	FIRE RELIEF	107,571	95,242	107,570	107,570	107,570
01-411-00540-00000	CONTRIBUTION TO NON-GOVT	762,104	765,478	795,946	842,322	842,322
	Supplies, Services & Utilities	*1,019,851*	*947,311*	*1,057,198*	*1,100,224*	*1,100,224*
411	**Total Fire Department**	**1,105,632**	**1,051,528**	**1,118,216**	**1,164,509**	**1,164,509**
TOTAL FIRE DEPARTMENT:		**1,105,632**	**1,051,528**	**1,118,216**	**1,164,509**	**1,164,509**
GENERAL FUND EXPENDITURES - POLICE DEPARTMENT						
41A	**Police Administration**					
01-41A-00115-00000	SALARIES--PART TIME	51,966	42,288	37,791	39,304	39,304
01-41A-00130-00000	SALARIES--FULL TIME	326,224	330,148	336,584	463,852	463,852
01-41A-00158-00000	GROUP LIFE INSURANCE	527	593	420	555	555
01-41A-00159-00000	GROUP DISABILITY INS	1,087	1,169	1,450	2,785	2,785
01-41A-00167-00000	EAP SERVICES	1,641	100	-	-	-
01-41A-00177-00000	EXCESS SICK LEAVE PAYMENTS	8,113	3,721	8,112	8,112	8,112
01-41A-00180-00000	SALARIES--OVER TIME	9,403	5,979	12,000	12,480	12,480
01-41A-00191-00000	UNIFORM ALLOWANCE	2,057	2,000	3,200	3,200	3,200
01-41A-00192-00000	FICA/MEDICARE	16,151	14,986	15,049	17,417	17,417
01-41A-00194-COVID	UNEMPLOYMENT COMPENSATION	3,683	793	-	-	-
01-41A-00196-00000	GROUP HOSPITAL INSURANCE	130,759	77,497	63,493	104,550	104,550
01-41A-00198-00000	GROUP DENTAL INSURANCE	3,178	2,928	3,556	4,670	4,670
01-41A-00199-00000	GROUP VISION INSURANCE	294	367	380	500	500
	Salaries, Wages, & Benefits	*555,083*	*482,570*	*482,035*	*657,425*	*657,425*
01-41A-00210-00000	OFFICE SUPPLIES	8,037	5,066	4,300	4,300	4,300
01-41A-00215-00000	POSTAGE	347	935	1,000	1,000	1,000
01-41A-00220-00000	OPERATING SUPPLIES	3,043	(273)	1,000	1,000	1,000
01-41A-00220-COVID	OPERATING SUPPLIES	2,679	-	-	-	-
01-41A-00226-00000	CLEANING SUPPLIES	4,022	1,811	1,600	2,200	2,200
01-41A-00226-COVID	CLEANING SUPPLIES	11	-	-	-	-
01-41A-00231-00000	VEHICLE FUEL & OIL	288	345	300	600	600
01-41A-00249-00000	VEHICLE SUPPLIES	-	-	200	200	200
01-41A-00260-00000	SMALL TOOLS & EQUIPMENT	2,836	90	1,300	1,600	1,600
01-41A-00312-00000	MGMT CONSULTING SERVICES	162	3,347	4,500	3,000	3,000
01-41A-00317-00000	PEST CONTROL SERVICES	626	470	800	800	800
01-41A-00318-00000	COMPUTER SERVICES	33,359	33,761	41,349	25,149	25,149
01-41A-00321-00000	TELEPHONE	25,795	26,695	24,600	24,600	24,600

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
01-41A-00331-00000	TRAVEL EXPENSES	-	43	5,200	6,700	6,700
01-41A-00341-00000	ADVERTISING	-	150	-	-	-
01-41A-00342-00000	PRINTING	-	-	700	700	700
01-41A-00343-00000	PHOTOCOPY	493	-	-	600	600
01-41A-00361-00000	ELECTRICITY	19,797	19,709	20,000	20,000	20,000
01-41A-00362-00000	NATURAL GAS	11,904	14,496	13,000	13,000	13,000
01-41A-00364-00000	SEWER	913	652	1,500	1,500	1,500
01-41A-00365-00000	SOLID WASTE	1,964	1,990	2,500	2,500	2,500
01-41A-00366-00000	WATER	662	684	1,200	1,200	1,200
01-41A-00367-00000	STORMWATER FEE	2,604	2,604	2,700	2,700	2,700
01-41A-00372-00000	MAINTENANCE-VEHICLES	125	-	-	-	-
01-41A-00373-00000	MAINTENANCE-BUILDINGS	37,153	38,160	33,500	43,000	43,000
01-41A-00373-COVID	MAINTENANCE-BUILDINGS	900	3,300	-	-	-
01-41A-00374-00000	MAINTENANCE-EQUIPMENT	430	1,749	5,000	5,000	5,000
01-41A-00394-00000	OTHER SERVICE FEES	318	2,537	1,500	1,500	1,500
01-41A-00420-00000	DUES & SUBSCRIPTIONS	4,625	2,659	1,825	1,825	1,825
01-41A-00421-00000	LICENSES & PERMITS	-	-	100	100	100
01-41A-00442-00000	WELLNESS	2,452	519	10,000	5,400	5,400
01-41A-00461-00000	TRAINING	40	136	2,500	2,500	2,500
01-41A-00481-00000	PHYSICALS	1,810	1,875	1,500	1,500	1,500
	Supplies, Services & Utilities	*167,395*	*163,510*	*183,674*	*174,174*	*174,174*
41A	**Total Police Administration**	**722,478**	**646,080**	**665,709**	**831,599**	**831,599**
41I	**Police Investigation**					
01-41I-00130-00000	SALARIES--FULL TIME	284,761	359,656	355,072	263,890	263,890
01-41I-00158-00000	GROUP LIFE INSURANCE	411	428	420	333	333
01-41i-00159-00000	GROUP DISABILITY INS	259	258	780	1,671	1,671
01-41I-00177-00000	EXCESS SICK LEAVE PAYMENTS	4,097	4,133	4,097	4,097	4,097
01-41I-00180-00000	SALARIES--OVER TIME	18,396	25,534	36,000	36,400	36,400
01-41I-00180-00005	SALARIES - OT HOLIDAY	-	-	2,000	2,080	2,080
01-41i-00181-00000	OVERTIME - REIMBURSABLE	-	-	8,000	8,320	8,320
01-41I-00191-00000	UNIFORM ALLOWANCE	3,258	5,304	4,000	4,000	4,000
01-41I-00192-00000	FICA/MEDICARE	4,497	5,577	8,080	7,410	7,410
01-41I-00196-00000	GROUP HOSPITAL INSURANCE	74,754	86,620	89,523	62,329	62,329
01-41I-00198-00000	GROUP DENTAL INSURANCE	2,738	2,826	3,556	2,802	2,802
01-41I-00199-00000	GROUP VISION INSURANCE	395	417	380	300	300
	Salaries, Wages, & Benefits	*393,565*	*490,752*	*511,908*	*393,632*	*393,632*
01-41I-00220-00000	OPERATING SUPPLIES	3,480	1,629	1,500	1,500	1,500
01-41I-00231-00000	VEHICLE FUEL & OIL	309	602	1,000	1,000	1,000
01-41I-00249-00000	VEHICLE SUPPLIES	-	-	150	150	150
01-41I-00318-00000	COMPUTER SERVICES	-	-	-	5,000	5,000
01-41I-00331-00000	TRAVEL EXPENSES	-	129	2,500	2,500	2,500
01-41I-00372-00000	MAINTENANCE-VEHICLES	265	-	3,000	2,000	2,000
01-41I-00420-00000	DUES & SUBSCRIPTIONS	1,593	1,425	5,407	5,407	5,407
01-41I-00461-00000	TRAINING	1,493	864	4,000	4,000	4,000
	Supplies, Services & Utilities	*7,139*	*4,649*	*17,557*	*21,557*	*21,557*
41I	**Total Police Investigation**	**400,704**	**495,402**	**529,465**	**415,189**	**415,189**
41P	**Police Patrol**					
01-41P-00130-00000	SALARIES--FULL TIME	2,168,841	2,153,282	2,279,318	2,233,959	2,233,959
01-41P-00158-00000	GROUP LIFE INSURANCE	3,552	3,738	2,835	2,997	2,997
01-41P-00159-00000	GROUP DISABILITY INS	2,300	2,380	5,265	13,631	13,631
01-41P-00167-00000	EAP SERVICES	-	3,391	-	-	-
01-41P-00177-00000	EXCESS SICK LEAVE PAYMENTS	22,707	21,326	22,707	22,707	22,707
01-41P-00180-00000	SALARIES--OVERTIME	90,504	76,333	140,000	133,120	133,120
01-41P-00180-00005	SALARIES - OT HOLIDAY	18,415	1,226	20,000	20,800	20,800
01-41P-00181-00000	OVERTIME - REIMBURSABLE	17,551	19,915	46,000	47,840	47,840

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
01-41P-00181-00005	OVERTIME HOLIDAY - REIMBURSABLE	-	-	-	1,248	1,248
01-41P-00191-00000	UNIFORM ALLOWANCE	42,725	32,797	45,013	38,408	38,408
01-41P-00192-00000	FICA/MEDICARE	33,933	33,004	47,481	64,389	64,389
01-41P-00194-COVID	UNEMPLOYMENT COMPENSATION	3,974	598	-	-	-
01-41P-00196-00000	GROUP HOSPITAL INSURANCE	526,854	637,618	710,756	830,689	830,689
01-41P-00198-00000	GROUP DENTAL INSURANCE	18,117	18,213	22,801	25,218	25,218
01-41P-00199-00000	GROUP VISION INSURANCE	2,696	2,534	2,565	2,700	2,700
	Salaries, Wages, & Benefits	*2,952,169*	*3,006,356*	*3,344,741*	*3,437,706*	*3,437,706*
01-41P-00210-00000	OFFICE SUPPLIES	168	-	1,000	1,000	1,000
01-41P-00220-00000	OPERATING SUPPLIES	2,178	566	4,100	4,100	4,100
01-41P-00220-COVID	OPERATING SUPPLIES	116	-	-	-	-
01-41P-00231-00000	VEHICLE FUEL & OIL	25,992	24,060	25,000	25,000	25,000
01-41P-00239-00000	AMMUNITION	26,070	20,143	25,665	10,800	10,800
01-41P-00239-COVID	AMMUNITION	2,215	-	-	-	-
01-41P-00249-00000	VEHICLE SUPPLIES	24	68	3,500	2,500	2,500
01-41P-00250-00000	MAINTENANCE SUPPLIES	-	297	-	-	-
01-41P-00260-00000	SMALL TOOLS & EQUIPMENT	370	9,332	3,600	4,280	4,280
01-41P-00327-00000	RADIO MAINTENANCE	11,125	2,103	17,700	17,700	17,700
01-41P-00331-00000	TRAVEL EXPENSES	11	343	5,000	5,000	5,000
01-41P-00372-00000	MAINTENANCE-VEHICLES	42,406	39,625	45,000	45,750	45,750
01-41P-00374-00000	MAINTENANCE-EQUIPMENT	48,370	46,858	65,980	17,965	17,965
01-41P-00394-00000	OTHER SERVICE FEES	2,375	3,575	3,000	3,000	3,000
01-41P-00395-00000	ANIMAL CONTROL SERVICES	7,036	862	8,000	8,000	8,000
01-41P-00420-00000	DUES & SUBSCRIPTIONS	45	50	350	350	350
01-41P-00461-00000	TRAINING	13,713	8,482	26,240	27,740	27,740
33-41P-00220-00000	OPERATING SUPPLIES	-	198	500	500	500
33-41P-00249-00000	VEHICLE SUPPLIES	-	-	500	500	500
33-41P-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	1,500	1,500	1,500
33-41P-00331-00000	TRAVEL EXPENSES	-	-	1,000	1,000	1,000
33-41P-00372-00000	MAINTENANCE-VEHICLES	-	-	1,500	1,500	1,500
33-41P-00461-00000	TRAINING	-	-	2,200	2,200	2,200
	Supplies, Services & Utilities	*182,214*	*156,564*	*241,335*	*180,385*	*180,385*
33-41P-00740-21035	MACHINERY & EQUIPMENT	-	69,283	-	-	-
	Capital Expenditures	-	*69,283*	-	-	-
41P	**Total Police Patrol**	**3,134,384**	**3,232,202**	**3,586,076**	**3,618,091**	**3,618,091**
TOTAL POLICE DEPARTMENT:		**4,257,566**	**4,373,683**	**4,781,250**	**4,864,879**	**4,864,879**
GENERAL FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
408	**Public Works Administration**					
01-408-00130-00000	SALARIES--FULL TIME	290,574	252,401	245,374	319,237	319,237
01-408-00158-00000	GROUP LIFE INSURANCE	610	569	348	445	445
01-408-00159-00000	GROUP DISABILITY INS	3,056	2,795	1,750	2,229	2,229
01-408-00167-00000	WELLNESS PROGRAM	708	100	600	600	600
01-408-00177-00000	EXCESS SICK LEAVE PAYMENTS	5,628	6,030	5,772	5,772	5,772
01-408-00180-00000	SALARIES--OVER TIME	509	515	-	-	-
01-408-00191-00000	UNIFORM ALLOWANCE	203	-	250	250	250
01-408-00192-00000	FICA/MEDICARE	22,394	19,471	18,586	24,424	24,424
01-408-00196-00000	GROUP HOSPITAL INSURANCE	119,097	92,070	88,175	116,572	116,572
01-408-00198-00000	GROUP DENTAL INSURANCE	4,669	3,392	2,935	3,737	3,737
01-408-00199-00000	GROUP VISION INSURANCE	697	499	314	400	400
	Salaries, Wages, & Benefits	*448,145*	*377,843*	*364,104*	*473,666*	*473,666*
01-408-00210-00000	OFFICE SUPPLIES	294	405	350	400	400
01-408-00215-00000	POSTAGE	310	1,278	575	800	800
01-408-00220-00000	OPERATING SUPPLIES	64	283	500	500	500
01-408-00231-00000	VEHICLE FUEL & OIL	1,013	1,160	2,000	2,000	2,000

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
01-408-00249-00000	VEHICLE SUPPLIES	-	-	350	350	350
01-408-00250-00000	MAINTENANCE SUPPLIES	-	14	-	-	-
01-408-00260-00000	SMALL TOOLS & EQUIPMENT	24	70	900	350	350
01-408-00318-00000	COMPUTER SERVICES	1,032	955	2,150	2,270	2,270
01-408-00321-00000	TELEPHONE	4,684	4,758	4,560	4,400	4,400
01-408-00342-00000	PRINTING	161	-	-	-	-
01-408-00343-00000	PHOTOCOPY	1,120	457	1,300	1,000	1,000
01-408-00372-00000	MAINTENANCE-VEHICLES	227	774	2,000	2,000	2,000
01-408-00374-00000	MAINTENANCE-EQUIPMENT	1,636	1,638	2,250	2,290	2,290
01-408-00420-00000	DUES & SUBSCRIPTIONS	250	549	710	745	745
01-408-00421-00000	LICENSES & PERMITS	-	100	170	225	225
01-408-00461-00000	TRAINING	691	1,125	1,905	2,705	2,705
	Supplies, Services & Utilities	*11,506*	*13,567*	*19,720*	*20,035*	*20,035*
408	**Total Public Works Administration**	**459,651**	**391,410**	**383,824**	**493,701**	**493,701**
409	**Borough Hall Maintenance**					
01-409-00220-00000	OPERATING SUPPLIES	738	623	600	600	600
01-409-00220-COVID	OPERATING SUPPLIES	77	-	-	-	-
01-409-00226-00000	CLEANING SUPPLIES	1,022	1,353	1,700	1,700	1,700
01-409-00250-00000	MAINTENANCE SUPPLIES	544	1,882	3,100	3,100	3,100
01-409-00260-COVID	SMALL TOOLS & EQUIPMENT	4,699	-	-	-	-
01-409-00317-00000	PEST CONTROL SERVICES	742	742	1,504	1,504	1,504
01-409-00321-00000	TELEPHONE	4,528	5,068	3,670	3,670	3,670
01-409-00361-00000	ELECTRICITY	12,180	10,595	12,500	12,500	12,500
01-409-00362-00000	NATURAL GAS	6,582	6,744	7,000	7,000	7,000
01-409-00364-00000	SEWER	624	1,337	864	864	864
01-409-00365-00000	SOLID WASTE	1,596	2,190	2,210	2,640	2,640
01-409-00366-00000	WATER	483	1,346	648	648	648
01-409-00367-00000	STORMWATER FEE	20,097	46,893	26,800	26,800	26,800
01-409-00373-00000	MAINTENANCE-BUILDINGS	5,598	22,148	33,350	33,350	33,350
01-409-00373-COVID	MAINTENANCE-BUILDINGS	142	-	-	-	-
01-409-00374-00000	MAINTENANCE-EQUIPMENT	11,265	7,287	13,840	13,840	13,840
01-409-00394-00000	OTHER SERVICE FEES	14,940	13,970	19,728	19,728	19,728
01-409-00394-COVID	OTHER SERVICE FEES	2,100	2,700	-	-	-
	Supplies, Services & Utilities	*87,957*	*124,877*	*127,514*	*127,944*	*127,944*
409	**Total Borough Hall Maintenance**	**87,957**	**124,877**	**127,514**	**127,944**	**127,944**
427	**Solid Waste Collection & Disposal**					
01-427-00115-00000	PART-TIME SALARIES	-	-	-	10,498	10,498
01-427-00130-00000	SALARIES - FULL TIME	-	-	-	29,168	29,168
01-427-00158-00000	GROUP LIFE INSURANCE	-	-	-	49	49
01-427-00159-00000	GROUP DISABILITY INSURANCE	-	-	-	243	243
01-427-00180-00000	SALARIES - OVERTIME	-	-	-	1,820	1,820
01-427-00192-00000	FICA/MEDICARE	-	-	-	3,177	3,177
01-427-00196-00000	GROUP HOSPITAL INSURANCE	-	-	-	7,834	7,834
01-427-00198-00000	GROUP DENTAL INSURANCE	-	-	-	403	403
01-427-00199-00000	GROUP VISION INSURANCE	-	-	-	43	43
	Salaries, Wages, & Benefits	-	-	-	*53,235*	*53,235*
01-427-00220-00000	OPERATING SUPPLIES	-	-	-	730	730
01-427-00249-00000	VEHICLE SUPPLIES	-	-	-	1,500	1,500
01-427-00341-00000	ADVERTISING	-	-	-	2,500	2,500
01-427-00365-00001	SOLID WASTE - LANDFILL	-	-	-	6,000	6,000
01-427-00371-00000	MAINTENANCE - LAND	-	-	-	800	800
01-427-00374-00000	MAINTENANCE - EQUIPMENT	-	-	-	5,000	5,000
01-427-00384-00000	RENTAL-EQUIPMENT	-	-	-	27,500	27,500
	Supplies, Services & Utilities	-	-	-	*44,030*	*44,030*
427	**Total Solid Waste Collection & Disposal**	**-**	**-**	**-**	**97,265**	**97,265**

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
430	**Public Works Field Operations**					
01-430-00115-00000	SALARIES--PART TIME	-	5,546	-	-	-
01-430-00130-00000	SALARIES--FULL TIME	194,385	205,437	186,310	298,796	298,796
01-430-00158-00000	GROUP LIFE INSURANCE	435	350	382	687	687
01-430-00159-00000	GROUP DISABILITY INS	2,324	1,842	1,913	3,451	3,451
01-430-00167-00000	WELLNESS	486	-	1,400	2,400	2,400
01-430-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,910	2,339	2,715	2,715	2,715
01-430-00180-00000	SALARIES--OVER TIME	5,989	5,596	17,950	18,668	18,668
01-430-00191-00000	UNIFORM ALLOWANCE	549	739	1,650	1,250	1,250
01-430-00192-00000	FICA/MEDICARE	15,152	16,451	15,524	24,295	24,295
01-430-00196-00000	GROUP HOSPITAL INSURANCE	89,569	111,748	61,763	116,218	116,218
01-430-00198-00000	GROUP DENTAL INSURANCE	3,776	3,785	3,022	5,757	5,757
01-430-00199-00000	GROUP VISION INSURANCE	535	406	344	616	616
	Salaries, Wages, & Benefits	*315,111*	*354,240*	*292,973*	*474,853*	*474,853*
01-430-00210-00000	OFFICE SUPPLIES	207	170	340	400	400
01-430-00220-00000	OPERATING SUPPLIES	1,942	61,967	65,025	73,070	73,070
01-430-00226-00000	CLEANING SUPPLIES	322	98	440	440	440
01-430-00231-00000	VEHICLE FUEL & OIL	13,642	9,448	12,000	12,000	12,000
01-430-00249-00000	VEHICLE SUPPLIES	2,856	1,761	7,000	10,000	10,000
01-430-00250-00000	MAINTENANCE SUPPLIES	22,830	26,125	35,000	35,000	35,000
01-430-00260-00000	SMALL TOOLS & EQUIPMENT	4,402	1,931	3,100	5,550	5,550
01-430-00317-00000	PEST CONTROL SERVICES	98	113	200	200	200
01-430-00321-00000	TELEPHONE	1,903	1,956	2,400	2,625	2,625
01-430-00327-00000	RADIO MAINTENANCE	-	-	385	385	385
01-430-00343-00000	PHOTOCOPY	-	-	100	100	100
01-430-00361-00000	ELECTRICITY	2,547	2,093	3,000	3,000	3,000
01-430-00362-00000	NATURAL GAS	1,462	1,910	2,000	4,200	4,200
01-430-00364-00000	SEWER	294	403	320	320	320
01-430-00365-00000	SOLID WASTE	599	790	570	750	750
01-430-00366-00000	WATER	328	454	320	320	320
01-430-00371-00000	MAINTENANCE-LAND	19,300	19,309	19,300	19,300	19,300
01-430-00372-00000	MAINTENANCE-VEHICLES	14,061	9,173	10,000	10,600	10,600
01-430-00373-00000	MAINTENANCE-BUILDINGS	4,741	657	6,025	5,195	5,195
01-430-00374-00000	MAINTENANCE-EQUIPMENT	2,072	3,846	4,925	4,925	4,925
01-430-00384-00000	RENTAL-EQUIPMENT	5,836	5,393	750	750	750
01-430-00394-00000	OTHER SERVICE FEES	6,920	2,937	5,840	6,140	6,140
01-430-00395-00000	ANIMAL CONTROL SERVICES	-	-	1,400	1,400	1,400
01-430-00420-00000	DUES & SUBSCRIPTIONS	729	500	125	125	125
01-430-00421-00000	LICENSES & PERMITS	643	903	1,350	850	850
01-430-00440-00000	LAUNDRY SERVICE	1,502	1,304	1,650	1,500	1,500
01-430-00461-00000	TRAINING	-	403	1,000	3,000	3,000
01-430-00610-00000	CONSTRUCTION CONTRACTS	-	-	-	-	-
	Supplies, Services & Utilities	*109,235*	*153,641*	*184,565*	*202,145*	*202,145*
430	**Total Public Works Field Operations**	**424,346**	**507,881**	**477,538**	**676,998**	**676,998**
431	**Street Cleaning**					
01-431-00199-00000	GROUP VISION INSURANCE	101	-	-	-	-
	Salaries, Wages, & Benefits	*101*	-	-	-	-
431	**Total Street Cleaning**	**101**	**-**	**-**	**-**	**-**
433	**Traffic Control**					
01-433-00115-00000	SALARIES--PART TIME	-	-	21,630	22,496	22,496
01-433-00130-00000	SALARIES--FULL TIME	63,216	47,978	64,318	112,614	112,614
01-433-00158-00000	GROUP LIFE INSURANCE	112	78	111	200	200
01-433-00159-00000	GROUP DISABILITY INS	511	346	557	1,004	1,004
01-433-00180-00000	SALARIES--OVER TIME	1,375	261	4,400	4,576	4,576
01-433-00191-00000	UNIFORM ALLOWANCE	361	124	555	555	555

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
01-433-00192-00000	FICA/MEDICARE	4,888	3,615	6,912	10,688	10,688
01-433-00196-00000	GROUP HOSPITAL INSURANCE	24,362	27,552	36,944	67,898	67,898
01-433-00198-00000	GROUP DENTAL INSURANCE	970	760	784	1,682	1,682
01-433-00199-00000	GROUP VISION INSURANCE	114	80	100	180	180
	Salaries, Wages, & Benefits	*95,910*	*80,794*	*136,311*	*221,893*	*221,893*
01-433-00210-00000	OFFICE SUPPLIES	-	-	60	60	60
01-433-00220-00000	OPERATING SUPPLIES	15,643	51,308	74,459	46,360	46,360
01-433-00220-00001	OPERATING SUPPLIES	50	112	-	-	-
01-433-00231-00000	VEHICLE FUEL & OIL	2,461	1,817	3,000	4,000	4,000
01-433-00249-00000	VEHICLE SUPPLIES	793	-	2,000	2,000	2,000
01-433-00250-00000	MAINTENANCE SUPPLIES	12,323	14,746	17,850	19,850	19,850
01-433-00260-00000	SMALL TOOLS & EQUIPMENT	644	1,411	1,144	1,144	1,144
01-433-00321-00000	TELEPHONE	3,274	3,210	4,200	4,200	4,200
01-433-00331-00000	TRAVEL EXPENSES	-	-	450	450	450
01-433-00342-00000	PRINTING	2,312	546	2,200	2,200	2,200
01-433-00361-00000	ELECTRICITY	29,824	26,502	29,000	29,000	29,000
01-433-00371-00000	MAINTENANCE-LAND	478	-	1,000	1,000	1,000
01-433-00372-00000	MAINTENANCE-VEHICLES	12,831	-	2,600	2,600	2,600
01-433-00384-00000	RENTAL-EQUIPMENT	-	125	-	-	-
01-433-00394-00000	OTHER SERVICE FEES	20,000	27,305	25,000	35,000	35,000
01-433-00420-00000	DUES & SUBSCRIPTIONS	400	100	200	400	400
01-433-00440-00000	LAUNDRY SERVICE	856	690	850	850	850
01-433-00461-00000	TRAINING	-	40	1,200	2,400	2,400
	Supplies, Services & Utilities	*101,889*	*127,911*	*165,213*	*151,514*	*151,514*
433	**Total Traffic Control**	**197,799**	**208,705**	**301,524**	**373,407**	**373,407**
434	**Street Lighting**					
01-434-00130-00000	SALARIES--FULL TIME	15,804	11,995	12,416	12,913	12,913
01-434-00158-00000	GROUP LIFE INSURANCE	28	19	21	23	23
01-434-00159-00000	GROUP DISABILITY INS	128	86	106	113	113
01-434-00180-00000	SALARIES--OVER TIME	344	65	1,000	1,040	1,040
01-434-00192-00000	FICA/MEDICARE	1,222	904	1,027	1,068	1,068
01-434-00196-00000	GROUP HOSPITAL INSURANCE	6,091	5,513	7,037	7,545	7,545
01-434-00198-00000	GROUP DENTAL INSURANCE	242	140	178	187	187
01-434-00199-00000	GROUP VISION INSURANCE	29	20	19	20	20
	Salaries, Wages, & Benefits	*23,887*	*18,743*	*21,804*	*22,909*	*22,909*
01-434-00220-00000	Operating Supplies	25,103	3,348	5,000	5,000	5,000
01-434-00250-00000	MAINTENANCE SUPPLIES	939	1,949	10,000	10,000	10,000
01-434-00260-00000	SMALL TOOLS & EQUIPMENT	-	139	-	-	-
01-434-00361-00000	ELECTRICITY	244,962	244,933	250,000	250,000	250,000
	Supplies, Services & Utilities	*271,004*	*250,368*	*265,000*	*265,000*	*265,000*
434	**Total Street Lighting**	**294,892**	**269,111**	**286,804**	**287,909**	**287,909**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**1,464,745**	**1,501,984**	**1,577,204**	**2,057,224**	**2,057,224**
GENERAL FUND EXPENDITURES - DEPARTMENT OF COMMUNITY PLANNING & ECONOMIC SUSTAINABILITY						
413	**Code Enforcement**					
01-413-00115-00000	SALARIES--PART TIME	-	2,989	23,525	24,466	24,466
01-413-00130-00000	SALARIES--FULL TIME	287,367	217,703	302,719	391,749	391,749
01-413-00158-00000	GROUP LIFE INSURANCE	578	304	492	689	689
01-413-00159-00000	GROUP DISABILITY INS	2,074	1,371	2,478	3,451	3,451
01-413-00167-00000	WELLNESS	-	566	-	1,400	1,400
01-413-00177-00000	EXCESS SICK LEAVE PAYMENTS	5,138	1,174	4,977	4,977	4,977
01-413-00180-00000	SALARIES--OVER TIME	696	644	3,000	3,120	3,120
01-413-00191-00000	UNIFORM ALLOWANCE	945	356	1,000	1,460	1,460

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
01-413-00192-00000	FICA/MEDICARE	22,519	17,091	23,192	32,084	32,084
01-413-00196-00000	GROUP HOSPITAL INSURANCE	42,827	46,796	117,706	107,231	107,231
01-413-00198-00000	GROUP DENTAL INSURANCE	2,298	1,992	2,950	5,780	5,780
01-413-00199-00000	GROUP VISION INSURANCE	403	285	445	619	619
	Salaries, Wages, & Benefits	*364,845*	*291,272*	*482,484*	*577,026*	*577,026*
01-413-00210-00000	OFFICE SUPPLIES	1,213	1,254	600	1,500	1,500
01-413-00215-00000	POSTAGE	524	899	3,100	1,000	1,000
01-413-00220-00000	OPERATING SUPPLIES	437	536	1,650	1,250	1,250
01-413-00231-00000	VEHICLE FUEL & OIL	1,584	1,187	1,700	2,550	2,550
01-413-00249-00000	VEHICLE SUPPLIES	-	28	1,000	1,000	1,000
01-413-00260-00000	SMALL TOOLS & EQUIPMENT	78	204	9,000	21,651	21,651
01-413-00312-00000	MGMT CONSULTING SERVICES	3,850	113,963	73,520	145,892	145,892
01-413-00318-00000	COMPUTER SERVICES	-	-	-	1,020	1,020
01-413-00321-00000	TELEPHONE	1,614	1,320	2,100	2,550	2,550
01-413-00331-00000	TRAVEL EXPENSES	29	1,067	500	500	500
01-413-00337-00000	AUTOMOBILE ALLOWANCE	-	4,000	-	-	-
01-413-00341-00000	ADVERTISING	-	347	2,500	500	500
01-413-00342-00000	PRINTING	307	82	500	500	500
01-413-00343-00000	PHOTOCOPY	328	771	1,000	1,000	1,000
01-413-00372-00000	MAINTENANCE-VEHICLES	1,215	1,113	2,500	2,500	2,500
01-413-00374-00000	MAINTENANCE-EQUIPMENT	1,184	194	1,300	1,300	1,300
01-413-00390-00000	RENTAL HOUSING INSPECTION PRGM	-	-	1	11,000	11,000
01-413-00394-00000	OTHER SERVICE FEES	300	2,137	-	-	-
01-413-00420-00000	DUES & SUBSCRIPTIONS	1,556	1,999	1,000	1,236	1,236
01-413-00461-00000	TRAINING	2,293	4,395	5,000	7,500	7,500
01-413-00610-00000	CONSTRUCTION CONTRACTS	5,370	1,580	15,000	15,000	15,000
	Supplies, Services & Utilities	*21,881*	*137,076*	*121,971*	*219,449*	*219,449*
413	**Total Code Enforcement**	**386,726**	**428,347**	**604,455**	**796,475**	**796,475**
TOTAL DEPARTMENT OF CPES:		**386,726**	**428,347**	**604,455**	**796,475**	**796,475**
GENERAL FUND EXPENDITURES - DEPARTMENT OF PARKS & RECREATION						
451	**Parks & Recreation Admin.**					
01-451-00115-00000	SALARIES--PART TIME	-	-	-	29,146	29,146
01-451-00130-00000	SALARIES--FULL TIME	133,264	135,579	145,327	49,879	49,879
01-451-00158-00000	GROUP LIFE INSURANCE	224	232	210	56	56
01-451-00159-00000	GROUP DISABILITY INS	1,222	1,240	1,060	279	279
01-451-00167-00000	WELLNESS	790	400	800	600	600
01-451-00177-00000	EXCESS SICK LEAVE PAYMENTS	4,408	4,855	4,713	4,713	4,713
01-451-00180-00000	SALARIES--OVER TIME	556	446	495	-	-
01-451-00192-00000	FICA/MEDICARE	10,409	10,558	10,767	6,046	6,046
01-451-00194-COVID	UNEMPLOYMENT COMPENSATION	-	78	-	-	-
01-451-00196-00000	GROUP HOSPITAL INSURANCE	48,825	53,006	56,402	18,861	18,861
01-451-00198-00000	GROUP DENTAL INSURANCE	1,745	1,704	1,778	467	467
01-451-00199-00000	GROUP VISION INSURANCE	202	200	190	50	50
	Salaries, Wages, & Benefits	*201,644*	*208,300*	*221,742*	*110,097*	*110,097*
01-451-00210-00000	OFFICE SUPPLIES	243	347	250	250	250
01-451-00215-00000	POSTAGE	131	135	500	500	500
01-451-00220-00000	OPERATING SUPPLIES	(578)	356	500	500	500
01-451-00229-00000	ITEMS FOR RESALE	-	-	2,500	-	-
01-451-00318-00000	COMPUTER SERVICES	-	1,769	2,914	2,015	2,015
01-451-00321-00000	TELEPHONE	1,709	1,659	2,100	2,100	2,100
01-451-00331-00000	TRAVEL EXPENSES	469	732	1,600	1,600	1,600
01-451-00341-00000	ADVERTISING	91	-	200	200	200
01-451-00342-00000	PRINTING	180	125	350	350	350
01-451-00343-00000	PHOTOCOPY	165	59	250	250	250
01-451-00420-00000	DUES & SUBSCRIPTIONS	275	340	435	435	435

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
01-451-00461-00000	TRAINING	235	-	350	400	400
	Supplies, Services & Utilities	*2,920*	*5,522*	*11,949*	*8,600*	*8,600*
451	**Total Parks & Recreation Admin.**	**204,564**	**213,821**	**233,691**	**118,697**	**118,697**
452	**Recreation Services**					
01-452-00115-00000	SALARIES--PART TIME	40	6,024	17,500	32,500	32,500
01-452-00115-00508	PART-TIME SALARIES	875	-	-	-	-
01-452-00115-00510	PART-TIME SALARIES	408	-	-	-	-
01-452-00115-05120	PART-TIME SALARIES	170	-	-	-	-
01-452-00115-05150	PART-TIME SALARIES	6,983	10,685	-	-	-
01-452-00130-00000	SALARIES--FULL TIME	88,718	93,058	96,306	123,339	123,339
01-452-00158-00000	GROUP LIFE INSURANCE	172	180	200	225	225
01-452-00159-00000	GROUP DISABILITY INS	772	802	1,008	1,129	1,129
01-452-00167-00000	WELLNESS	-	390	-	-	-
01-452-00180-00000	SALARIES - OVERTIME	-	299	400	-	-
01-452-00191-00000	UNIFORM ALLOWANCE	-	499	500	500	500
01-452-00192-00000	FICA/MEDICARE	7,340	8,282	8,744	12,023	12,023
01-452-00194-COVID	UNEMPLOYMENT COMPENSATION	45	-	-	-	-
01-452-00196-00000	GROUP HOSPITAL INSURANCE	26,852	29,466	30,999	37,244	37,244
01-452-00198-00000	GROUP DENTAL INSURANCE	1,062	1,052	1,690	1,892	1,892
01-452-00199-00000	GROUP VISION INSURANCE	192	190	181	203	203
	Salaries, Wages, & Benefits	*133,628*	*150,925*	*157,528*	*209,055*	*209,055*
01-452-00210-00000	OFFICE SUPPLIES	263	305	500	500	500
01-452-00215-00000	POSTAGE	126	421	700	700	700
01-452-00220-00000	OPERATING SUPPLIES	120	245	5,240	6,390	6,390
01-452-00220-00504	OPERATING SUPPLIES	300	310	-	-	-
01-452-00220-00508	OPERATING SUPPLIES	14	-	-	-	-
01-452-00220-00510	OPERATING SUPPLIES	4	-	-	-	-
01-452-00220-00511	OPERATING SUPPLIES	118	214	-	-	-
01-452-00220-00512	OPERATING SUPPLIES	49	-	-	-	-
01-452-00220-00513	OPERATING SUPPLIES	500	-	-	-	-
01-452-00220-00515	OPERATING SUPPLIES	76	308	-	-	-
01-452-00220-00517	OPERATING SUPPLIES	70	100	-	-	-
01-452-00220-00525	OPERATING SUPPLIES	94	326	-	-	-
01-452-00220-00526	OPERATING SUPPLIES	371	371	-	-	-
01-452-00220-00527	OPERATING SUPPLIES	-	138	-	-	-
01-452-00220-00528	OPERATING SUPPLIES	-	179	-	-	-
01-452-00220-00531	OPERATING SUPPLIES	-	33	-	-	-
01-452-00220-00539	OPERATING SUPPLIES	-	15	-	-	-
01-452-00220-00540	OPERATING SUPPLIES	-	50	-	-	-
01-452-00220-00542	OPERATING SUPPLIES	-	35	-	-	-
01-452-00220-00550	OPERATING SUPPLIES	263	9	-	-	-
01-452-00220-00551	OPERATING SUPPLIES	8	105	-	-	-
01-452-00250-00000	MAINTENANCE SUPPLIES	385	1,173	2,525	1,025	1,025
01-452-00250-00504	MAINTENANCE SUPPLIES	198	1,662	-	-	-
01-452-00250-00525	MAINTENANCE SUPPLIES	515	-	-	-	-
01-452-00321-00000	TELEPHONE	526	508	504	516	516
01-452-00331-00000	TRAVEL EXPENSES	199	412	1,500	1,300	1,300
01-452-00341-00000	ADVERTISING	134	860	1,500	500	500
01-452-00342-00000	PRINTING	744	3,036	3,000	3,000	3,000
01-452-00343-00000	PHOTOCOPY	119	58	100	100	100
01-452-00394-00000	OTHER SERVICE FEES	758	3,468	36,490	38,064	38,064
01-452-00394-00502	OTHER SERVICE FEES	80	2,254	-	-	-
01-452-00394-00503	OTHER SERVICE FEES	1,701	1,407	-	-	-
01-452-00394-00504	OTHER SERVICE FEES	1,854	4,584	-	-	-
01-452-00394-00505	OTHER SERVICE FEES	658	1,124	-	-	-
01-452-00394-00506	OTHER SERVICE FEES	872	1,544	-	-	-
01-452-00394-00513	OTHER SERVICE FEES	500	1,089	-	-	-
01-452-00394-00517	OTHER SERVICE FEES	1,015	1,550	-	-	-

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
01-452-00394-00518	OTHER SERVICE FEES	263	-	-	-	-
01-452-00394-00524	OTHER SERVICE FEES	2,307	3,794	-	-	-
01-452-00394-00525	OTHER SERVICE FEES	-	50	-	-	-
01-452-00394-00527	OTHER SERVICE FEES	1,248	1,748	-	-	-
01-452-00394-00530	OTHER SERVICE FEES	-	1,355	-	-	-
01-452-00394-00532	OTHER SERVICE FEES	156	504	-	-	-
01-452-00394-00533	OTHER SERVICE FEES	375	-	-	-	-
01-452-00394-00535	OTHER SERVICE FEES	1,270	2,391	-	-	-
01-452-00394-00540	OTHER SERVICE FEES	1,518	2,067	-	-	-
01-452-00394-00542	OTHER SERVICE FEES	-	425	-	-	-
01-452-00394-00550	OTHER SERVICE FEES	190	5,437	-	-	-
01-452-00394-00554	OTHER SERVICE FEES	2,049	5,532	-	-	-
01-452-00394-00555	OTHER SERVICE FEES	609	582	-	-	-
01-452-00420-00000	DUES & SUBSCRIPTIONS	425	275	525	700	700
01-452-00461-00000	TRAINING	590	335	1,050	1,050	1,050
01-452-00461-COVID	TRAINING	-	159	-	-	-
	Supplies, Services & Utilities	*23,634*	*52,544*	*53,634*	*53,845*	*53,845*
452	**Total Recreation Services**	**157,262**	**203,469**	**211,162**	**262,900**	**262,900**
453	**Swimming Pool**					
01-453-00115-00000	SALARIES--PART TIME	-	60,041	73,682	77,074	77,074
01-453-00130-00000	SALARIES--FULL TIME	5,647	5,751	5,949	18,709	18,709
01-453-00158-00000	GROUP LIFE INSURANCE	11	11	11	26	26
01-453-00159-00000	GROUP DISABILITY INS	50	51	54	128	128
01-453-00191-00000	UNIFORM ALLOWANCE	-	737	1,000	1,000	1,000
01-453-00192-00000	FICA/MEDICARE	426	5,021	7,501	7,565	7,565
01-453-00194-COVID	UNEMPLOYMENT COMPENSATION	9,106	150	-	-	-
01-453-00196-00000	GROUP HOSPITAL INSURANCE	1,837	1,662	2,122	6,964	6,964
01-453-00198-00000	GROUP DENTAL INSURANCE	87	70	89	211	211
01-453-00199-00000	GROUP VISION INSURANCE	10	10	10	23	23
	Salaries, Wages, & Benefits	*17,175*	*73,505*	*90,418*	*111,700*	*111,700*
01-453-00210-00000	OFFICE SUPPLIES	-	184	265	250	250
01-453-00220-00000	OPERATING SUPPLIES	70	1,502	2,410	2,808	2,808
01-453-00220-SPONS	Operating Supplies	-	-	500	500	500
01-453-00222-00000	CHEMICALS	1,296	15,123	16,838	22,890	22,890
01-453-00226-00000	CLEANING SUPPLIES	-	423	700	700	700
01-453-00250-00000	MAINTENANCE SUPPLIES	612	970	1,000	1,500	1,500
01-453-00260-00000	SMALL TOOLS & EQUIPMENT	50	796	800	2,950	2,950
01-453-00321-00000	TELEPHONE	3,472	3,422	3,500	3,500	3,500
01-453-00331-00000	TRAVEL EXPENSES	-	-	50	50	50
01-453-00341-00000	ADVERTISING	-	16	500	500	500
01-453-00342-00000	PRINTING	-	34	100	150	150
01-453-00361-00000	ELECTRICITY	1,248	7,515	11,000	11,000	11,000
01-453-00362-00000	NATURAL GAS	272	446	400	400	400
01-453-00364-00000	SEWER	1,032	11,619	8,000	8,000	8,000
01-453-00365-00000	SOLID WASTE	-	1,240	1,000	1,275	1,275
01-453-00366-00000	WATER	967	8,933	6,500	6,500	6,500
01-453-00371-00000	MAINTENANCE-LAND	248	-	75	75	75
01-453-00373-00000	MAINTENANCE-BUILDINGS	2,406	9,768	16,000	9,500	9,500
01-453-00373-COVID	MAINTENANCE-BUILDINGS	-	420	-	-	-
01-453-00374-00000	MAINTENANCE-EQUIPMENT	180	486	1,130	300	300
01-453-00394-00000	OTHER SERVICE FEES	411	4,399	4,450	4,350	4,350
01-453-00421-00000	LICENSES & PERMITS	35	304	35	35	35
01-453-00461-00000	TRAINING	10	690	2,000	2,000	2,000
	Supplies, Services & Utilities	*12,309*	*68,289*	*77,253*	*79,233*	*79,233*
453	**Total Swimming Pool**	**29,484**	**141,794**	**167,671**	**190,933**	**190,933**

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
454	**Parks Maintenance**					
01-454-00115-00000	SALARIES--PART TIME	-	5,397	6,720	7,280	7,280
01-454-00130-00000	SALARIES--FULL TIME	130,929	95,900	151,181	212,056	212,056
01-454-00158-00000	GROUP LIFE INSURANCE	254	151	394	583	583
01-454-00159-00000	GROUP DISABILITY INS	1,056	512	1,988	2,925	2,925
01-454-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,376	-	1,375	1,375	1,375
01-454-00180-00000	SALARIES--OVER TIME	3,609	3,341	7,056	7,063	7,063
01-454-00191-00000	UNIFORM ALLOWANCE	445	728	875	710	710
01-454-00192-00000	FICA/MEDICARE	10,034	7,800	12,620	17,365	17,365
01-454-00194-COVID	UNEMPLOYMENT COMPENSATION	287	444	-	-	-
01-454-00196-00000	GROUP HOSPITAL INSURANCE	51,091	33,375	117,976	157,369	157,369
01-454-00198-00000	GROUP DENTAL INSURANCE	2,257	1,305	2,284	4,904	4,904
01-454-00199-00000	GROUP VISION INSURANCE	395	308	357	525	525
	Salaries, Wages, & Benefits	*201,733*	*149,259*	*302,826*	*412,155*	*412,155*
01-454-00220-00000	OPERATING SUPPLIES	3,996	6,076	5,470	5,615	5,615
01-454-00220-COVID	OPERATING SUPPLIES	226	-	-	-	-
01-454-00226-00000	CLEANING SUPPLIES	44	-	200	200	200
01-454-00226-COVID	CLEANING SUPPLIES	26	-	-	-	-
01-454-00231-00000	VEHICLE FUEL & OIL	2,452	2,280	4,000	5,200	5,200
01-454-00249-00000	VEHICLE SUPPLIES	3,255	575	3,300	1,700	1,700
01-454-00250-00000	MAINTENANCE SUPPLIES	13,848	11,766	14,205	27,405	27,405
01-454-00250-COVID	MAINTENANCE SUPPLIES	343	-	-	-	-
01-454-00260-00000	SMALL TOOLS & EQUIPMENT	1,477	1,515	2,065	1,200	1,200
01-454-00317-00000	PEST CONTROL	-	300	690	690	690
01-454-00321-00000	TELEPHONE	4,774	4,675	5,800	5,800	5,800
01-454-00331-00000	TRAVEL EXPENSES	-	-	50	50	50
01-454-00341-00000	ADVERTISING	-	793	-	-	-
01-454-00361-00000	ELECTRICITY	10,938	9,534	11,530	11,530	11,530
01-454-00362-00000	NATURAL GAS	5,869	6,843	6,380	7,000	7,000
01-454-00364-00000	SEWER	1,450	711	13,400	1,000	1,000
01-454-00365-00000	SOLID WASTE	5,174	5,336	5,636	7,110	7,110
01-454-00366-00000	WATER	3,644	11,950	16,332	15,000	15,000
01-454-00367-00000	STORMWATER FEE	2,310	1,575	2,856	2,856	2,856
01-454-00371-00000	MAINTENANCE-LAND	56,235	52,835	64,650	59,780	59,780
01-454-00371-COVID	MAINTENANCE-LAND	1,300	-	-	-	-
01-454-00372-00000	MAINTENANCE-VEHICLES	4,328	3,008	1,700	3,000	3,000
01-454-00373-00000	MAINTENANCE-BUILDINGS	8,102	9,281	12,000	12,000	12,000
01-454-00373-COVID	MAINTENANCE-BUILDINGS	80	-	-	-	-
01-454-00374-00000	MAINTENANCE-EQUIPMENT	859	894	1,185	1,365	1,365
01-454-00384-00000	RENTAL-EQUIPMENT	5,032	5,158	5,488	5,488	5,488
01-454-00394-00000	OTHER SERVICE FEES	603	674	750	550	550
01-454-00421-00000	LICENSES & PERMITS	37	-	100	100	100
01-454-00440-00000	LAUNDRY SERVICE	1,333	1,038	1,700	1,700	1,700
01-454-00461-00000	TRAINING	291	180	600	600	600
31-454-00250-00000	MAINTENANCE SUPPLIES	-	88	-	-	-
	Supplies, Services & Utilities	*138,026*	*137,088*	*180,087*	*176,939*	*176,939*
31-454-00730-00000	BUILDINGS	11,752	-	-	-	-
	Capital Expenditures	*11,752*	-	-	-	-
454	**Total Parks Maintenance**	**351,510**	**286,347**	**482,913**	**589,094**	**589,094**
455	**Shade Tree Program**					
01-455-00371-00000	MAINTENANCE-LAND	6,930	7,074	12,000	17,000	17,000
	Supplies, Services & Utilities	*6,930*	*7,074*	*12,000*	*17,000*	*17,000*
455	**Total Shade Tree Program**	**6,930**	**7,074**	**12,000**	**17,000**	**17,000**
458	**Community Center**					
01-458-00115-00000	SALARIES--PART TIME	7,662	13,932	18,527	19,985	19,985

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
01-458-00191-00000	UNIFORM ALLOWANCE	-	86	100	100	100
01-458-00192-00000	FICA/MEDICARE	586	1,066	2,918	1,591	1,591
	Salaries, Wages, & Benefits	*8,248*	*15,083*	*21,545*	*21,676*	*21,676*
01-458-00220-00000	OPERATING SUPPLIES	1,802	2,059	2,100	2,100	2,100
01-458-00220-COVID	OPERATING SUPPLIES	17	-	-	-	-
01-458-00226-00000	CLEANING SUPPLIES	434	506	575	575	575
01-458-00226-COVID	CLEANING SUPPLIES	188	-	-	-	-
01-458-00250-00000	MAINTENANCE SUPPLIES	781	1,990	2,000	2,000	2,000
01-458-00260-00000	SMALL TOOLS & EQUIPMENT	904	502	1,000	1,000	1,000
01-458-00317-00000	PEST CONTROL SERVICES	790	830	800	800	800
01-458-00318-00000	COMPUTER SERVICES	-	330	395	395	395
01-458-00321-00000	TELEPHONE	2,722	2,956	2,416	2,716	2,716
01-458-00361-00000	ELECTRICITY	9,190	8,588	11,140	9,900	9,900
01-458-00362-00000	NATURAL GAS	11,755	13,919	14,000	14,000	14,000
01-458-00364-00000	SEWER	1,778	622	1,780	1,200	1,200
01-458-00365-00000	SOLID WASTE	2,539	2,539	2,628	3,360	3,360
01-458-00366-00000	WATER	1,383	684	1,000	1,000	1,000
01-458-00367-00000	STORMWATER FEE	3,255	2,604	2,604	2,604	2,604
01-458-00371-00000	MAINTENANCE-LAND	590	-	1,500	1,500	1,500
01-458-00373-00000	MAINTENANCE-BUILDINGS	5,884	15,127	12,000	20,450	20,450
01-458-00373-COVID	MAINTENANCE-BUILDINGS	527	-	-	-	-
01-458-00374-00000	MAINTENANCE-EQUIPMENT	5,825	7,227	8,848	9,130	9,130
01-458-00394-00000	OTHER SERVICE FEES	15,729	20,563	27,145	20,090	20,090
01-458-00394-COVID	OTHER SERVICE FEES	2,872	-	-	-	-
01-458-00421-00000	LICENSES & PERMITS	365	130	300	300	300
01-458-00440-00000	LAUNDRY SERVICE	-	-	160	160	160
	Supplies, Services & Utilities	*69,331*	*81,178*	*92,391*	*93,280*	*93,280*
458	**Total Community Center**	**77,579**	**96,261**	**113,936**	**114,956**	**114,956**
TOTAL DEPARTMENT OF PARKS & RECREATION:		**827,329**	**948,766**	**1,221,373**	**1,293,580**	**1,293,580**
TOTAL GENERAL FUND EXPENDITURES		**12,137,470**	**12,620,956**	**13,937,977**	**16,674,075**	**16,674,075**
General Fund Revenue Total		**12,637,014**	**13,911,261**	**13,937,977**	**16,674,075**	**16,674,075**
General Fund Expense Total		**12,137,470**	**12,620,956**	**13,937,977**	**16,674,075**	**16,674,075**
General Fund Gain/(Loss) from Operation		**499,544**	**1,290,305**	**-**	**-**	**-**

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
06	**WATER FUND**					
WATER FUND REVENUE						
000	**Interest & Rents**					
06-000-34110-00000	INTEREST INCOME-SAVINGS	(12,859)	(436)	(586)	(590)	(590)
06-000-34140-00000	INTEREST INCOME - PLGIT	(18,782)	(899)	(1,007)	(13,077)	(13,077)
06-000-34141-00000	INTEREST - INVESTMENT	(7,061)	(2,367)	(4,000)	(3,531)	(3,531)
06-000-34141-GOB17	Water GOB Series 17	-	(711)	-	-	-
06-000-34141-GOB21	WATER GOB21 INTEREST	-	(830)	-	(5,630)	(5,630)
06-000-37895-00000	CELL TOWER SPACE RENTAL	(169,876)	(172,875)	(160,000)	(171,877)	(171,877)
	Total Interest & Rents	**(208,578)**	**(178,119)**	**(165,593)**	**(194,705)**	**(194,705)**
000	**Intergovernmental**					
06-000-35010-00000	FEDERAL GRANTS	(1,158)	-	-	-	-
06-000-35704-00000	STATE GRANTS	-	-	-	(21,750)	(21,750)
	Total Intergovernmental	**(1,158)**	**-**	**-**	**(21,750)**	**(21,750)**
000	**Charges for Services**					
06-000-37810-00000	METERED WATER SALES	(3,796,655)	(3,823,398)	(4,063,142)	(4,063,150)	(4,063,150)
06-000-37870-00000	SALES TO TOWNSHIPS	(58,910)	(75,978)	(47,595)	(73,906)	(73,906)
	Total Charges for Services	**(3,855,565)**	**(3,899,376)**	**(4,110,737)**	**(4,137,056)**	**(4,137,056)**
000	**Other Revenue**					
06-000-37500-00000	DONATED CAPITAL	-	(10,750)	-	-	-
06-000-37880-00000	WATER CAPACITY TAP FEE	(11,628)	(30,586)	(17,782)	(118,818)	(118,818)
06-000-37890-00000	OTHER SERVICE REVENUE	(8,284)	(7,418)	(8,242)	(10,076)	(10,076)
06-000-37891-00000	SALES OF WATER METERS	(11,797)	(22,173)	(13,364)	(21,142)	(21,142)
06-000-38010-00000	MISCELLANEOUS REVENUE	(20)	(1,796)	-	(3,043)	(3,043)
06-000-38012-00000	NET APPR. (DEPR) IN MV	(86,614)	(109,767)	-	-	-
06-000-38158-00000	TERM LIFE COPAY	(166)	-	-	-	-
06-000-38196-00000	HEALTH INSURANCE COPAY	(8,044)	(9,535)	(28,142)	(33,723)	(33,723)
06-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	-	(37,567)	(13,200)	(25,046)	(25,046)
06-000-39110-00000	SALE OF PROPERTY	-	-	(1,955)	(1,618)	(1,618)
06-000-39120-00000	REIMBURSEMENTS	(11,270)	(13,834)	(8,434)	(10,595)	(10,595)
06-000-39213-00000	WATER AUTHORITY TRANSFER	(229,607)	(157,118)	(200,000)	(197,787)	(197,787)
	Total Other Revenue	**(367,431)**	**(400,545)**	**(291,119)**	**(421,848)**	**(421,848)**
000	**Transfers In**					
06-000-39207-00000	TRANSFER FROM STORMWATER	(1,120)	-	-	-	-
06-000-39208-00000	TRANSFER FROM SEWER FUND	(26,505)	(18,875)	(26,375)	(30,825)	(30,825)
06-000-39232-00000	TRANSFER FROM PARKING FUND	-	-	-	-	-
	Total Transfers In	**(27,625)**	**(18,875)**	**(26,375)**	**(30,825)**	**(30,825)**
000	**Other Sources**					
06-000-39310-00000	PROCEEDS FROM BOND ISSUE	-	-	(4,614,250)	-	-
06-000-39990-00000	FUND BALANCE	-	-	-	(5,693,752)	(5,693,752)
	Total Other Sources	**-**	**-**	**(4,614,250)**	**(5,693,752)**	**(5,693,752)**
TOTAL WATER FUND REVENUE:		**(4,460,358)**	**(4,496,915)**	**(9,208,074)**	**(10,499,936)**	**(10,499,936)**
WATER FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
486	***Property & Casualty Insurance***					
06-486-00351-00000	DIRECT PROPERTY	22,901	23,068	24,995	26,245	26,245
06-486-00352-00000	COMP GEN LIABILITY	9,555	3,505	10,989	11,538	11,538
06-486-00353-00000	AUTOMOBILE LIABILITY	4,365	5,500	4,656	4,878	4,878
06-486-00354-00000	PUBLIC OFFICIALS' LIAB	6,448	6,448	6,975	7,324	7,324
	Supplies, Services & Utilities	*43,269*	*38,522*	*47,615*	*49,985*	*49,985*

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
486	**Total Insurance Premiums**	**43,269**	**38,522**	**47,615**	**49,985**	**49,985**
TOTAL DEPARTMENT OF ADMINISTRATION:		**43,269**	**38,522**	**47,615**	**49,985**	**49,985**
WATER FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Water Billing & Collection**					
06-402-00130-00000	SALARIES--FULL TIME	18,449	17,155	18,067	20,784	20,784
06-402-00158-00000	GROUP LIFE INSURANCE	21	25	44	48	48
06-402-00159-00000	GROUP DISABILITY INS	70	125	221	239	239
06-402-00167-00000	WELLNESS	-	-	67	67	67
06-402-00192-00000	FICA/MEDICARE	1,097	1,289	1,382	1,591	1,591
06-402-00196-00000	GROUP HOSPITAL INSURANCE	2,746	3,705	4,921	13,853	13,853
06-402-00198-00000	GROUP DENTAL INSURANCE	68	124	369	396	396
06-402-00199-00000	GROUP VISION INSURANCE	84	61	40	43	43
	Salaries, Wages, & Benefits	*22,535*	*22,484*	*25,111*	*37,021*	*37,021*
06-402-00210-00000	OFFICE SUPPLIES	29	31	50	50	50
06-402-00215-00000	POSTAGE	2,085	6,682	5,200	5,200	5,200
06-402-00220-00000	OPERATING SUPPLIES	103	22	50	50	50
06-402-00220-COVID	OPERATING SUPPLIES	19	-	-	-	-
06-402-00260-00000	SMALL TOOLS & EQUIPMENT	2,566	-	100	100	100
06-402-00318-00000	COMPUTER SERVICES	-	-	300	18,300	18,300
06-402-00321-00000	TELEPHONE	422	405	430	430	430
06-402-00341-00000	ADVERTISING	288	-	-	-	-
06-402-00342-00000	PRINTING	1,859	1,200	3,312	7,162	7,162
06-402-00343-00000	PHOTOCOPY	49	46	350	350	350
06-402-00374-00000	MAINTENANCE-EQUIPMENT	1,224	1,377	750	658	658
06-402-00394-00000	OTHER SERVICE FEES	-	-	2,324	2,324	2,324
06-402-00430-00000	SALES TAX - WATER METERS	199	1,097	2,000	2,000	2,000
06-402-00461-00000	TRAINING	958	310	500	500	500
	Supplies, Services & Utilities	*9,800*	*11,170*	*15,366*	*37,124*	*37,124*
06-402-00730-00000	BUILDINGS	-	-	-	53,750	53,750
06-402-00730-17018	BUILDINGS	-	6,710	53,750	-	-
06-402-00740-00000	MACHINERY & EQUIPMENT	-	-	-	110,750	110,750
	Capital Expenditures	-	*6,710*	*53,750*	*164,500*	*164,500*
402	**Total Water Billing & Collection**	**32,335**	**40,364**	**94,227**	**238,645**	**238,645**
472	**Debt Service**					
06-471-47120-00000	DEBT SERVICE PRINCIPAL	0	-	816,695	863,372	863,372
06-472-47220-00000	DEBT SERVICE INTEREST	253,912	283,846	414,003	373,593	373,593
06-472-47304-00000	PAYING AGENT FEE	-	-	-	-	-
06-472-47305-00000	NOTE ISSUE COSTS	-	70,359	-	-	-
	Debt Service	*253,912*	*354,205*	*1,230,698*	*1,236,965*	*1,236,965*
472	**Total Debt Service**	**253,912**	**354,205**	**1,230,698**	**1,236,965**	**1,236,965**
481	**Water Authority**					
06-481-00311-00000	AUDITING FEES	-	-	1,600	875	875
06-481-00313-00000	ENGINEERING SERVICES	-	-	1,250	1,250	1,250
06-481-00314-00000	LEGAL SERVICES	1,003	3,524	6,000	6,000	6,000
	Supplies, Services & Utilities	*1,003*	*3,524*	*8,850*	*8,125*	*8,125*
481	**Total Water Authority**	**1,003**	**3,524**	**8,850**	**8,125**	**8,125**
488	**Unallocated Employee Benefits**					
06-487-00196-00000	GROUP HOSPITAL INSURANCE	159	109	-	-	-

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
06-488-00195-00000	WORKERS' COMPENSATION	37,108	37,466	14,638	39,827	39,827
06-488-00198-00000	HSA CONTRIBUTIONS	-	-	-	10,355	10,355
	Salaries, Wages, & Benefits	*37,267*	*37,575*	*14,638*	*50,182*	*50,182*
488	**Total Unallocated Employee Benefits**	**37,267**	**37,575**	**14,638**	**50,182**	**50,182**
492	**Transfers Out**					
06-492-49201-00000	TRANSFER TO GENERAL FUND	581,337	574,230	592,105	679,330	679,330
	Transfers Out	*581,337*	*574,230*	*592,105*	*679,330*	*679,330*
492	**Total Transfers Out**	**581,337**	**574,230**	**592,105**	**679,330**	**679,330**
800	**Depreciation**					
06-800-00800-00000	DEPRECIATION EXPENSE	769,647	783,606	-	-	-
	Depreciation	*769,647*	*783,606*	-	-	-
800	**Total Depreciation**	**769,647**	**783,606**	**-**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**1,675,500**	**1,793,505**	**1,940,518**	**2,213,247**	**2,213,247**
WATER FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
449	**Water Lines Maintenance**					
06-449-00130-00000	SALARIES--FULL TIME	218,444	193,537	258,130	227,479	227,479
06-449-00158-00000	GROUP LIFE INSURANCE	393	366	469	385	385
06-449-00159-00000	GROUP DISABILITY INS	1,946	2,025	2,374	1,938	1,938
06-449-00167-00000	WELLNESS	-	200	-	-	-
06-449-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,753	2,682	3,305	3,305	3,305
06-449-00180-00000	SALARIES--OVER TIME	3,043	1,501	6,250	6,500	6,500
06-449-00191-00000	UNIFORM ALLOWANCE	879	1,060	1,252	1,250	1,250
06-449-00192-00000	FICA/MEDICARE	17,067	15,782	19,984	17,906	17,906
06-449-00196-00000	GROUP HOSPITAL INSURANCE	68,993	84,948	123,648	92,519	92,519
06-449-00198-00000	GROUP DENTAL INSURANCE	2,708	2,666	3,583	3,230	3,230
06-449-00199-00000	GROUP VISION INSURANCE	442	407	429	351	351
	Salaries, Wages, & Benefits	*315,669*	*305,174*	*419,424*	*354,863*	*354,863*
06-449-00210-00000	OFFICE SUPPLIES	269	274	400	400	400
06-449-00215-00000	POSTAGE	13	-	-	-	-
06-449-00220-00000	OPERATING SUPPLIES	21,110	1,630	34,920	68,520	68,520
06-449-00222-00000	CHEMICALS	-	1,482	-	-	-
06-449-00225-00000	LAB SUPPLIES	563	-	-	-	-
06-449-00226-00000	CLEANING SUPPLIES	429	103	440	440	440
06-449-00231-00000	VEHICLE FUEL & OIL	5,631	6,140	10,000	11,200	11,200
06-449-00249-00000	VEHICLE SUPPLIES	8,703	478	13,200	10,000	10,000
06-449-00250-00000	MAINTENANCE SUPPLIES	8,652	528	7,625	7,750	7,750
06-449-00260-00000	SMALL TOOLS & EQUIPMENT	1,588	2,705	3,500	3,750	3,750
06-449-00313-00000	ENGINEERING SERVICES	-	2,075	-	-	-
06-449-00317-00000	PEST CONTROL SERVICES	98	113	200	200	200
06-449-00318-00000	COMPUTER SERVICES	2,665	-	-	-	-
06-449-00321-00000	TELEPHONE	2,918	2,949	2,600	3,000	3,000
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	2,547	2,093	3,000	3,000	3,000
06-449-00362-00000	NATURAL GAS	1,462	1,910	2,500	4,920	4,920
06-449-00364-00000	SEWER	294	403	270	320	320
06-449-00365-00000	SOLID WASTE	599	789	840	750	750
06-449-00366-00000	WATER	328	454	265	320	320
06-449-00371-00000	MAINTENANCE-LAND	-	50	-	-	-
06-449-00372-00000	MAINTENANCE-VEHICLES	2,421	9,457	8,000	10,600	10,600
06-449-00373-00000	MAINTENANCE-BUILDINGS	4,219	680	4,695	4,695	4,695

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
06-449-00374-00000	MAINTENANCE-EQUIPMENT	2,412	7,072	4,925	4,925	4,925
06-449-00384-00000	RENTAL-EQUIPMENT	41	-	360	350	350
06-449-00394-00000	OTHER SERVICE FEES	6,145	6,620	7,390	8,340	8,340
06-449-00420-00000	DUES & SUBSCRIPTIONS	599	500	220	260	260
06-449-00421-00000	LICENSES & PERMITS	2,547	1,800	3,000	5,570	5,570
06-449-00440-00000	LAUNDRY SERVICE	1,502	1,304	1,500	1,500	1,500
06-449-00461-00000	TRAINING	-	651	3,500	5,500	5,500
06-449-00610-00000	CONSTRUCTION CONTRACTS	-	-	-	-	-
	Supplies, Services & Utilities	*77,756*	*52,260*	*114,335*	*157,295*	*157,295*
06-449-00720-00000	IMPROVEMENTS	-	-	-	3,700,000	3,700,000
06-449-00720-17036	IMPROVEMENTS	-	-	3,000,000	-	-
06-449-00730-00000	BUILDINGS	-	-	-	15,000	15,000
06-449-00730-21012	BUILDINGS	-	-	7,500	-	-
06-449-00740-00000	MACHINERY & EQUIPMENT	-	1,300	-	118,550	118,550
06-449-00740-20022	MACHINERY & EQUIPMENT	-	-	80,000	-	-
06-449-00740-22021	MACHINERY & EQUIPMENT	-	-	55,000	-	-
	Capital Expenditures	*-*	*1,300*	*3,142,500*	*3,833,550*	*3,833,550*
449	**Total Water Lines Maintenance**	**393,424**	**358,733**	**3,676,259**	**4,345,708**	**4,345,708**
450	**Water Meter Maintenance**					
06-450-00159-00000	GROUP DISABILITY INS	68	48	-	-	-
	Salaries, Wages, & Benefits	*68*	*48*	-	-	-
06-450-00210-00000	OFFICE SUPPLIES	-	-	-	-	-
06-450-00220-00000	OPERATING SUPPLIES	8,272	53,125	50,000	60,000	60,000
06-450-00231-00000	VEHICLE FUEL & OIL	365	506	300	500	500
06-450-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	300	300	300
06-450-00321-00000	TELEPHONE	712	691	800	700	700
06-450-00364-00000	SEWER	295	-	600	-	-
06-450-00366-00000	WATER	316	-	600	-	-
06-450-00461-00000	TRAINING	-	-	150	150	150
	Supplies, Services & Utilities	*9,960*	*54,321*	*52,750*	*61,650*	*61,650*
450	**Total Water Meter Maintenance**	**10,029**	**54,369**	**52,750**	**61,650**	**61,650**
44L	**Water Lab**					
06-44L-00130-00000	SALARIES--FULL TIME	81,156	80,764	82,756	86,834	86,834
06-44L-00158-00000	GROUP LIFE INSURANCE	153	171	132	139	139
06-44l-00159-00000	GROUP DISABILITY INS	738	816	663	697	697
06-44L-00177-00000	EXCESS SICK LEAVE PAYMENTS	779	-	912	912	912
06-44L-00180-00000	SALARIES--OVER TIME	-	175	1,130	731	731
06-44L-00191-00000	UNIFORM ALLOWANCE	115	116	452	397	397
06-44L-00192-00000	FICA/MEDICARE	6,275	6,182	6,418	6,700	6,700
06-44L-00196-00000	GROUP HOSPITAL INSURANCE	30,113	30,893	38,161	40,797	40,797
06-44L-00198-00000	GROUP DENTAL INSURANCE	1,091	1,356	1,112	1,168	1,168
06-44L-00199-00000	GROUP VISION INSURANCE	126	129	119	125	125
	Salaries, Wages, & Benefits	*120,546*	*120,601*	*131,855*	*138,500*	*138,500*
06-44L-00210-00000	OFFICE SUPPLIES	252	276	287	250	250
06-44L-00215-00000	POSTAGE	-	-	142	142	142
06-44L-00220-00000	OPERATING SUPPLIES	(3,695)	3,180	449	450	450
06-44L-00220-COVID	OPERATING SUPPLIES	145	-	-	-	-
06-44L-00222-00000	CHEMICALS	5,631	3,987	6,056	6,056	6,056
06-44L-00225-00000	LAB SUPPLIES	5,391	3,197	5,111	5,111	5,111
06-44L-00226-00000	CLEANING SUPPLIES	172	-	437	410	410
06-44L-00226-COVID	CLEANING SUPPLIES	398	-	-	-	-
06-44L-00231-00000	VEHICLE FUEL & OIL	249	264	284	500	500

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
06-44L-00249-00000	VEHICLE SUPPLIES	-	-	186	186	186
06-44L-00260-00000	SMALL TOOLS & EQUIPMENT	3,181	2,370	3,961	3,961	3,961
06-44L-00260-COVID	SMALL TOOLS & EQUIPMENT	70	-	-	-	-
06-44l-00313-00000	ENGINEERING SERVICES	-	-	-	10,000	10,000
06-44L-00316-00000	LABORATORY TEST SERVICES	11,432	7,285	13,075	16,905	16,905
06-44L-00318-00000	COMPUTER SERVICES	100	456	1,000	1,000	1,000
06-44L-00321-00000	TELEPHONE	325	452	334	334	334
06-44L-00327-00000	RADIO MAINTENANCE	-	-	1,000	1,000	1,000
06-44L-00331-00000	TRAVEL EXPENSES	-	-	440	440	440
06-44L-00341-00000	ADVERTISING	1,086	1,089	1,225	1,500	1,500
06-44L-00343-00000	PHOTOCOPY	77	77	120	120	120
06-44L-00372-00000	MAINTENANCE-VEHICLES	237	821	520	520	520
06-44L-00373-00000	MAINTENANCE-BUILDINGS	4,354	1,154	5,000	5,000	5,000
06-44L-00374-00000	MAINTENANCE-EQUIPMENT	2,612	3,592	2,677	2,882	2,882
06-44L-00394-COVID	OTHER SERVICE FEES	-	5,164	-	-	-
06-44L-00420-00000	DUES & SUBSCRIPTIONS	900	772	1,044	1,044	1,044
06-44L-00421-00000	LICENSES & PERMITS	1,300	1,050	1,450	1,450	1,450
06-44L-00440-00000	LAUNDRY SERVICE	482	546	539	350	350
06-44L-00461-00000	TRAINING	67	-	940	940	940
	Supplies, Services & Utilities	*34,765*	*35,730*	*46,277*	*60,551*	*60,551*
06-44L-00740-00000	MACHINERY & EQUIPMENT	-	-	-	27,950	27,950
	Capital Expenditures	-	-	-	*27,950*	*27,950*
44L	**Total Water Lab**	**155,311**	**156,332**	**178,132**	**227,001**	**227,001**
44P	**Water Treatment Plant**					
06-44P-00130-00000	SALARIES--FULL TIME	467,840	515,531	568,204	596,252	596,252
06-44P-00158-00000	GROUP LIFE INSURANCE	917	1,090	882	944	944
06-44p-00159-00000	GROUP DISABILITY INS	4,325	4,491	4,452	4,735	4,735
06-44P-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,624	571	2,624	2,624	2,624
06-44P-00180-00000	SALARIES--OVER TIME	49,096	64,485	56,194	50,270	50,270
06-44P-00191-00000	UNIFORM ALLOWANCE	1,587	1,406	2,254	2,500	2,500
06-44P-00192-00000	FICA/MEDICARE	39,588	44,047	47,502	49,465	49,465
06-44P-00196-00000	GROUP HOSPITAL INSURANCE	132,102	143,966	184,716	192,366	192,366
06-44P-00198-00000	GROUP DENTAL INSURANCE	6,384	6,016	6,867	7,939	7,939
06-44P-00199-00000	GROUP VISION INSURANCE	781	744	798	850	850
	Salaries, Wages, & Benefits	*705,242*	*782,347*	*874,493*	*907,945*	*907,945*
06-44P-00210-00000	OFFICE SUPPLIES	331	695	400	400	400
06-44P-00215-00000	POSTAGE	135	127	200	300	300
06-44P-00220-00000	OPERATING SUPPLIES	95	(21,292)	3,300	10,000	10,000
06-44P-00222-00000	CHEMICALS	163,963	201,068	185,000	210,000	210,000
06-44P-00225-00000	LAB SUPPLIES	14,465	13,029	12,000	12,000	12,000
06-44P-00226-00000	CLEANING SUPPLIES	1,018	155	500	700	700
06-44P-00231-00000	VEHICLE FUEL & OIL	3,550	4,213	4,058	5,000	5,000
06-44P-00249-00000	VEHICLE SUPPLIES	1,393	106	600	600	600
06-44P-00250-00000	MAINTENANCE SUPPLIES	15,774	17,543	20,000	30,000	30,000
06-44P-00260-00000	SMALL TOOLS & EQUIPMENT	3,019	5,768	10,000	5,000	5,000
06-44P-00313-00000	ENGINEERING SERVICES	10,265	20,532	10,000	12,000	12,000
06-44P-00317-00000	PEST CONTROL SERVICES	-	130	-	-	-
06-44P-00318-00000	COMPUTER SERVICES	2,980	4,068	10,000	10,000	10,000
06-44P-00321-00000	TELEPHONE	5,323	5,609	5,000	6,000	6,000
06-44P-00331-00000	TRAVEL EXPENSES	138	34	600	600	600
06-44P-00343-00000	PHOTOCOPY	253	87	500	500	500
06-44P-00361-00000	ELECTRICITY	126,787	125,541	130,000	125,000	125,000
06-44P-00362-00000	NATURAL GAS	21,265	25,915	27,000	34,000	34,000
06-44P-00364-00000	SEWER	370	410	400	400	400
06-44P-00365-00000	SOLID WASTE	106,701	110,010	100,000	100,000	100,000
06-44P-00371-00000	MAINTENANCE-LAND	4,000	5,885	9,000	15,000	15,000
06-44P-00372-00000	MAINTENANCE-VEHICLES	1,721	1,032	1,500	2,500	2,500

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
06-44P-00373-00000	MAINTENANCE-BUILDINGS	7,427	6,959	7,000	10,000	10,000
06-44P-00374-00000	MAINTENANCE-EQUIPMENT	19,501	61,558	50,000	50,000	50,000
06-44P-00394-00000	OTHER SERVICE FEES	15,120	15,448	22,071	24,000	24,000
06-44P-00420-00000	DUES & SUBSCRIPTIONS	654	430	1,500	1,500	1,500
06-44P-00421-00000	LICENSES & PERMITS	26,681	26,340	27,075	30,000	30,000
06-44P-00440-00000	LAUNDRY SERVICE	2,537	2,356	2,500	2,500	2,500
06-44P-00461-00000	TRAINING	1,942	895	3,000	3,000	3,000
06-44P-00610-00000	CONSTRUCTION CONTRACTS	-	-	-	-	-
	Supplies, Services & Utilities	*557,405*	*634,651*	*643,204*	*701,000*	*701,000*
06-44P-00720-00000	IMPROVEMENTS	-	-	-	1,450,000	1,450,000
06-44P-00720-20018	IMPROVEMENTS	-	-	300,000	-	-
06-44P-00720-20019	IMPROVEMENTS	-	-	875,500	-	-
06-44P-00720-22016	IMPROVEMENTS	-	-	70,000	-	-
06-44P-00720-22015	IMPROVEMENTS	-	-	25,000	-	-
06-44P-00730-00000	BUILDINGS	-	-	-	230,000	230,000
06-44P-00730-19015	BUILDINGS	-	-	160,000	-	-
06-44P-00730-22019	BUILDINGS	-	-	10,000	-	-
06-44P-00730-22018	BUILDINGS	-	-	30,000	-	-
06-44P-00730-22017	BUILDINGS	-	-	70,000	-	-
06-44P-00740-00000	MACHINERY & EQUIPMENT	-	-	-	313,400	313,400
06-44P-00740-20021	MACHINERY & EQUIPMENT	2,386	29,921	-	-	-
06-44P-00740-22020	MACHINERY & EQUIPMENT	-	-	200,000	-	-
	Capital Expenditures	*2,386*	*29,921*	*1,740,500*	*1,993,400*	*1,993,400*
44P	**Total Water Treatment Plant**	**1,265,034**	**1,446,920**	**3,258,197**	**3,602,345**	**3,602,345**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**1,823,798**	**2,016,354**	**7,165,338**	**8,236,704**	**8,236,704**
TOTAL WATER FUND EXPENDITURES:		**3,542,568**	**3,848,381**	**9,153,471**	**10,499,936**	**10,499,936**
Water Fund Revenue Total		**4,460,358**	**4,496,915**	**9,208,074**	**10,499,936**	**10,499,936**
Water Fund Expense Total		**3,542,568**	**3,848,381**	**9,153,471**	**10,499,936**	**10,499,936**
Water Fund Gain/(Loss) from Operation		**917,790**	**648,534**	**54,603**	**-**	**-**

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
07	**STORMWATER FUND**					
STORMWATER FUND REVENUE						
000	**Interest & Rents**					
07-000-34110-00000	INTEREST INCOME-SAVINGS	(3,165)	(314)	-	(440)	(440)
07-000-34140-00000	INTEREST INCOME - PLGIT	-	(3)	-	(121)	(121)
07-000-34141-GOB21	STORMWATER GOB21 INTEREST	-	(257)	-	(1,926)	(1,926)
	Total Interest & Rents	**(3,165)**	**(575)**	**-**	**(2,487)**	**(2,487)**
000	**Charges for Services**					
07-000-37700-00000	STORMWATER FEE	(1,766,711)	(1,701,166)	(1,754,216)	(1,754,220)	(1,754,220)
	Total Charges for Services	**(1,766,711)**	**(1,701,166)**	**(1,754,216)**	**(1,754,220)**	**(1,754,220)**
000	**Intergovernmental**					
07-000-35010-00000	FEDERAL GRANT	(298)	-	(500,000)	-	-
	Total Intergovernmental	**(298)**	**-**	**(500,000)**	**-**	**-**
000	**Other Revenue**					
07-000-37500-00000	DONATED CAPITAL	-	(51,650)	-	-	-
07-000-38196-00000	HEALTH INSURANCE COPAY	(375)	(2,738)	(11,910)	(12,060)	(12,060)
07-000-38725-00000	DIVIDENDS - GROUP HEALTH INSURANCE	-	(1,914)	(6,000)	(1,278)	(1,278)
	Total Other Revenue	**(375)**	**(56,302)**	**(17,910)**	**(13,338)**	**(13,338)**
000	**Transfers In**					
07-000-39201-00000	TRANSFER FROM GENERAL FUND	-	-	-	(465,000)	(465,000)
07-000-39202-00000	TRANSFER FROM OTHER FUNDS	(73,124)	-	-	-	-
	Total Transfers In	**(73,124)**	**-**	**-**	**(465,000)**	**(465,000)**
000	**Other Sources**					
07-000-39310-00000	PROCEEDS OF BOND ISSUE	(0)	-	(553,750)	-	-
07-000-39990-00000	FUND BALANCE	-	-	-	(800,500)	(800,500)
	Total Other Sources	**(0)**	**-**	**(553,750)**	**(800,500)**	**(800,500)**
TOTAL STORMWATER FUND REVENUE:		**(1,843,673)**	**(1,758,043)**	**(2,825,876)**	**(3,035,545)**	**(3,035,545)**
STORMWATER FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Stormwater Billing & Collection**					
07-402-00130-00000	SALARIES - FULL TIME	1,063	5,653	18,457	20,320	20,320
07-402-00158-00000	GROUP LIFE INSURANCE	23	26	45	47	47
07-402-00159-00000	GROUP DISABILITY INSURANCE	70	125	226	233	233
07-402-00167-00000	WELLNESS	-	-	67	67	67
07-402-00192-00000	FICA/ MEDICARE	1,120	1,316	1,412	1,556	1,556
07-402-00196-00000	GROUP HOSPITAL INSURANCE	2,604	3,779	5,039	13,473	13,473
07-402-00198-00000	GROUP DENTAL INSURANCE	64	126	378	387	387
07-402-00199-00000	GROUP VISION INSURANCE	-	28	41	42	42
	Salaries, Wages, & Benefits	*4,944*	*11,053*	*25,665*	*36,125*	*36,125*
07-402-00210-00000	OFFICE SUPPLIES	21	31	-	50	50
07-402-00215-00000	POSTAGE	1,871	6,682	4,775	5,200	5,200
07-402-00220-00000	OPERATING SUPPLIES	84	22	50	50	50
07-402-00220-COVID	OPERATING SUPPLIES	19	-	-	-	-
07-402-00260-00000	SMALL TOOLS & EQUIPMENT	650	-	-	-	-
07-402-00318-00000	COMPUTER SERVICES	-	-	300	300	300
07-402-00321-00000	TELEPHONE	-	-	-	430	430
07-402-00341-00000	ADVERTISING	45	-	-	-	-
07-402-00342-00000	PRINTING	1,474	1,200	3,300	7,162	7,162
07-402-00343-00000	PHOTOCOPY	-	40	350	350	350
07-402-00374-00000	MAINTENANCE - EQUIPMENT	1,224	1,377	-	658	658

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
07-402-00394-00000	OTHER SERVICE FEES	-	-	2,324	2,324	2,324
07-402-00461-00000	TRAINING	958	310	500	500	500
	Supplies, Services & Utilities	*6,345*	*9,661*	*11,599*	*17,024*	*17,024*
07-402-00740-00000	MACHINERY & EQUIPMENT	-	-	-	2,000	2,000
	Capital Expenditures	-	-	-	*2,000*	*2,000*
402	**Total Stormwater Billing & Collection**	**11,290**	**20,715**	**37,264**	**55,149**	**55,149**
472	**Debt Service**					
07-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	35,980	36,029	36,029
07-472-47220-00000	DEBT SERVICE INTEREST	202	16,706	39,994	38,304	38,304
07-472-47305-00000	DEBT ISSUANCE COSTS	-	22,224	-	-	-
	Debt Service	*202*	*38,930*	*75,974*	*74,333*	*74,333*
472	**Total Debt Service**	**202**	**38,930**	**75,974**	**74,333**	**74,333**
488	**Unallocated Employee Benefits**					
07-487-00196-00000	GROUP HOSPITAL INSURANCE	-	109	-	-	-
07-488-00195-00000	WORKERS' COMPENSATION	-	-	14,638	14,914	14,914
07-488-00198-00000	HSA CONTRIBUTION	-	-	-	957	957
	Salaries, Wages, & Benefits	-	*109*	*14,638*	*15,871*	*15,871*
488	**Total Unallocated Employee Benefits**	**-**	**109**	**14,638**	**15,871**	**15,871**
492	**Transfers Out**					
07-492-49201-00000	TRANSFER TO GENERAL FUND	560,560	564,823	616,776	718,476	718,476
07-492-49206-00000	TRANSFER TO WATER FUND	1,120	-	-	-	-
	Transfers Out	*561,680*	*564,823*	*616,776*	*718,476*	*718,476*
492	**Total Transfers Out**	**561,680**	**564,823**	**616,776**	**718,476**	**718,476**
800	**Depreciation**					
07-800-00800-00000	DEPRECIATION EXPENSE	8,833	16,111	-	-	-
	Depreciation	*8,833*	*16,111*	-	-	-
800	**Total Depreciation**	**8,833**	**16,111**	**-**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**582,004**	**640,688**	**744,652**	**863,829**	**863,829**
STORMWATER FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
431	**Street Cleaning**					
07-431-00130-00000	SALARIES--FULL TIME	53,640	54,012	54,289	56,460	56,460
07-431-00158-00000	GROUP LIFE INSURANCE	106	108	105	111	111
07-431-00159-00000	GROUP DISABILITY INS	479	486	530	557	557
07-431-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,863	1,936	1,863	1,863	1,863
07-431-00180-00000	SALARIES--OVER TIME	3,520	4,972	3,500	4,160	4,160
07-431-00192-00000	FICA/MEDICARE	4,435	4,554	4,400	4,639	4,639
07-431-00196-00000	GROUP HOSPITAL INSURANCE	30,453	33,065	35,185	37,721	37,721
07-431-00198-00000	GROUP DENTAL INSURANCE	872	852	889	934	934
07-431-00199-00000	GROUP VISION INSURANCE	-	100	95	100	100
	Salaries, Wages, & Benefits	*95,368*	*100,086*	*100,856*	*106,545*	*106,545*
07-431-00220-00000	OPERATING SUPPLIES	8,238	13,420	7,395	8,700	8,700
07-431-00231-00000	VEHICLE FUEL & OIL	5,179	5,417	6,200	10,000	10,000
07-431-00249-00000	VEHICLE SUPPLIES	2,911	3,366	5,500	5,500	5,500

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
07-431-00260-00000	SMALL TOOLS & EQUIPMENT	52	531	1,000	1,000	1,000
07-431-00365-00000	SOLID WASTE	8,769	14,036	17,000	17,000	17,000
	Supplies, Services & Utilities	*25,149*	*36,770*	*37,095*	*42,200*	*42,200*
431	**Total Street Cleaning**	**120,517**	**136,855**	**137,951**	**148,745**	**148,745**
447	**Stormwater Operations**					
07-447-00130-00000	SALARIES - FULL TIME	221,290	171,233	255,065	236,407	236,407
07-447-00158-00000	GROUP LIFE INSURANCE	232	290	476	418	418
07-447-00159-00000	GROUP DISABILITY INSURANCE	864	765	2,387	2,080	2,080
07-447-00167-00000	FITNESS REIMBURSEMENT	-	187	-	200	200
07-447-00177-00000	EXCESS SICK LEAVE PAYMENTS	848	1,573	1,528	1,528	1,528
07-447-00180-00000	SALARIES - OVER TIME	2,460	1,217	1,020	2,548	2,548
07-447-00191-00000	UNIFORM ALLOWANCE	1,106	1,235	1,252	1,250	1,250
07-447-00192-00000	FICA/ MEDICARE	16,056	13,565	19,390	18,288	18,288
07-447-00196-00000	GROUP HOSPITAL INSURANCE	29,899	63,970	131,913	109,557	109,557
07-447-00198-00000	GROUP DENTAL INSURANCE	993	2,092	3,534	3,460	3,460
07-447-00199-00000	GROUP VISION INSURANCE	-	206	429	376	376
	Salaries, Wages, & Benefits	*273,748*	*256,334*	*416,994*	*376,112*	*376,112*
07-447-00210-00000	OFFICE SUPPLIES	318	285	400	400	400
07-447-00220-00000	OPERATING SUPPLIES	27,765	44,434	29,900	29,900	29,900
07-447-00226-00000	CLEANING SUPPLIES	429	103	440	440	440
07-447-00231-00000	VEHICLE FUEL AND OIL	5,640	6,008	6,100	10,000	10,000
07-447-00249-00000	VEHICLE SUPPLIES	8,703	478	12,200	10,000	10,000
07-447-00250-00000	MAINTENANCE SUPPLIES	8,761	528	10,590	10,860	10,860
07-447-00260-00000	SMALL TOOLS AND EQUIPMENT	1,976	12,878	4,000	4,250	4,250
07-447-00313-00000	ENGINEERING SERVICES	-	-	6,000	6,000	6,000
07-447-00317-00000	PEST CONTROL SERVICES	98	113	200	200	200
07-447-00318-00000	COMPUTER SERVICES	2,665	2,206	2,910	2,910	2,910
07-447-00321-00000	TELEPHONE	1,170	1,221	2,980	3,105	3,105
07-447-00327-00000	RADIO MAINTENANCE	-	-	385	385	385
07-447-00341-00000	ADVERTISING	40	-	-	-	-
07-447-00342-00000	PRINTING	99	45	1,000	1,000	1,000
07-447-00343-00000	PHOTOCOPY	-	-	110	110	110
07-447-00361-00000	ELECTRICITY	2,547	2,093	3,250	3,000	3,000
07-447-00362-00000	NATURAL GAS	1,462	1,910	2,625	4,160	4,160
07-447-00364-00000	SEWER	-	-	270	320	320
07-447-00365-00000	SOLID WASTE	599	790	828	750	750
07-447-00366-00000	WATER	-	-	265	320	320
07-447-00371-00000	MAINTENANCE - LAND	-	10	1,560	1,560	1,560
07-447-00372-00000	MAINTENANCE - VEHICLES	2,485	9,457	8,000	10,600	10,600
07-447-00373-00000	MAINTENANCE - BUILDINGS	4,219	680	4,695	4,695	4,695
07-447-00374-00000	MAINTENANCE - EQUIPMENT	2,412	6,584	4,925	4,925	4,925
07-447-00384-00000	RENTAL-EQUIPMENT	41	-	-	-	-
07-447-00394-00000	OTHER SERVICE FEES	3,679	7,004	8,726	31,038	31,038
07-447-00420-00000	DUES & SUBSCRIPTIONS	599	500	655	655	655
07-447-00421-00000	LICENSES & PERMITS	2,384	1,886	2,480	4,700	4,700
07-447-00440-00000	LAUNDRY SERVICE	1,502	1,304	1,500	1,500	1,500
07-447-00461-00000	TRAINING	445	1,652	1,150	3,200	3,200
	Supplies, Services & Utilities	*80,039*	*102,166*	*118,144*	*150,983*	*150,983*
07-447-00720-00000	IMPROVEMENTS	-	-	-	935,000	935,000
07-447-00720-17040	IMPROVEMENTS	-	-	150,000	-	-
07-447-00720-17043	IMPROVEMENTS	-	-	20,000	-	-
07-447-00720-18035	CAPITAL PROJECTS	-	-	50,000	-	-
07-447-00720-22024	INFRASTRUCTURE	-	-	500,000	-	-
07-447-00720-22023	INFRASTRUCTURE	-	-	100,000	-	-
07-447-00720-22022	INFRASTRUCTURE	-	-	40,000	-	-
07-447-00720-21021	INFRASTRUCTURE	-	-	40,000	-	-
07-447-00720-21020	INFRASTRUCTURE	-	-	100,000	-	-

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
07-447-00730-00000	BUILDINGS	-	-	-	68,750	68,750
07-447-00730-17018	BUILDINGS	-	6,710	53,750	-	-
07-447-00730-20010	BUILDINGS	-	0	-	-	-
07-447-00730-21012	BUILDINGS	-	-	7,500	-	-
07-447-00740-00000	MACHINERY & EQUIPMENT	-	-	-	152,300	152,300
07-447-00750-00000	IMPROVEMENTS TO LAND	-	-	-	297,050	297,050
	Capital Expenditures	*-*	*6,710*	*1,061,250*	*1,453,100*	*1,453,100*
447	**Total Stormwater Operations**	**353,787**	**365,210**	**1,596,388**	**1,980,195**	**1,980,195**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**474,305**	**502,066**	**1,734,339**	**2,128,940**	**2,128,940**
TOTAL WATER FUND EXPENDITURES:		**1,056,309**	**1,142,754**	**2,478,991**	**2,992,769**	**2,992,769**
Stormwater Fund Revenue Total		**1,843,673**	**1,758,043**	**2,825,876**	**3,035,545**	**3,035,545**
Stormwater Fund Expense Total		**1,056,309**	**1,142,754**	**2,478,991**	**2,992,769**	**2,992,769**
Stormwater Fund Gain/(Loss) from Operation		**787,364**	**615,289**	**346,885**	**42,776**	**42,776**

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
08	**SEWER FUND**					
SEWER FUND REVENUE						
000	**Interest & Rents**					
08-000-34110-00000	INTEREST INCOME-SAVINGS	(20,943)	(1,169)	(1,479)	(500)	(500)
08-000-34140-00000	INTEREST INCOME - PLGIT	(25,880)	(1,755)	(1,777)	(21,951)	(21,951)
08-000-34141-00000	INTEREST - INVESTMENT	(14,345)	(4,645)	(68,000)	(6,330)	(6,330)
08-000-34141-GOB17	Sewer GOB17 Series B	(18,468)	(209)	-	(7,099)	(7,099)
08-000-34141-GOB21	Sewer GOB21 INTEREST	-	(965)	-	(6,648)	(6,648)
	Total Interest & Rents	**(79,637)**	**(8,743)**	**(71,256)**	**(42,528)**	**(42,528)**
000	**Intergovernmental**					
08-000-35010-00000	FEDERAL GRANTS	(7,408)	-	-	-	-
08-000-35704-00000	STATE GRANTS	-	-	-	(350,000)	(350,000)
08-000-39130-00000	CAPITAL REIMB-TOWNSHIPS	(323,801)	(59,327)	(341,131)	(414,705)	(414,705)
	Total Intergovernmental	**(331,209)**	**(59,327)**	**(341,131)**	**(764,705)**	**(764,705)**
000	**Charges for Services**					
08-000-36412-00000	METERED SEWER SALES	(5,215,634)	(4,954,001)	(5,391,402)	(5,391,410)	(5,391,410)
08-000-36470-00000	SALES TO TOWNSHIPS	(372,035)	(854,448)	(617,678)	(657,667)	(657,667)
08-000-36475-00000	SALES TO ARMY WAR COLLEGE	(99,141)	(114,186)	(135,210)	(101,102)	(101,102)
	Total Charges for Services	**(5,686,810)**	**(5,922,635)**	**(6,144,290)**	**(6,150,179)**	**(6,150,179)**
000	**Other Revenue**					
08-000-36411-00000	SEWER TAPPING FEES	(23,811)	(36,301)	(40,334)	(141,746)	(141,746)
08-000-36481-00000	SURCHARGE FEES	(364,232)	(137,697)	(234,807)	(190,554)	(190,554)
08-000-36482-00000	PRETREATMENT MONITORING	(4,914)	(7,500)	(6,508)	(6,355)	(6,355)
08-000-36490-00000	OTHER SERVICE REVENUE	(25,898)	(27,418)	(30,288)	(28,135)	(28,135)
08-000-37500-00000	DONATED CAPITAL	-	(25,440)	-	-	-
08-000-38010-00000	MISCELLANEOUS REVENUE	(1,553)	(2,359)	(3,281)	(2,613)	(2,613)
08-000-38012-00000	NET APPR. (DEPR) IN MV	(136,763)	(173,708)	-	-	-
08-000-38158-00000	TERM LIFE COPAY	(144)	-	-	-	-
08-000-38196-00000	HEALTH INSURANCE COPAY	(12,800)	(14,150)	(42,173)	(55,441)	(55,441)
08-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	-	(44,670)	(24,000)	(27,337)	(27,337)
08-000-39110-00000	SALE OF PROPERTY	(12,100)	-	(5,000)	(3,916)	(3,916)
08-000-39120-00000	REIMBURSEMENTS	(14,134)	(19,625)	(10,000)	(12,798)	(12,798)
	Total Other Revenue	**(596,349)**	**(488,867)**	**(396,391)**	**(468,895)**	**(468,895)**
000	**Other Sources**					
08-000-39310-00000	PROCEEDS OF BOND ISSUE	-	-	(2,580,376)	-	-
08-000-39990-00000	FUND BALANCE	-	-	-	(5,216,004)	(5,216,004)
	Total Other Sources	**-**	**-**	**(2,580,376)**	**(5,216,004)**	**(5,216,004)**
TOTAL SEWER FUND REVENUE:		**(6,694,005)**	**(6,479,572)**	**(9,533,444)**	**(12,642,311)**	**(12,642,311)**
SEWER FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
486	**Property & Casualty Insurance**					
08-486-00351-00000	DIRECT PROPERTY	90,258	90,916	98,505	103,430	103,430
08-486-00352-00000	COMP GEN LIABILITY	12,286	4,507	14,128	14,834	14,834
08-486-00353-00000	AUTOMOBILE LIABILITY	8,002	10,084	8,534	10,011	10,011
08-486-00354-00000	PUBLIC OFFICIALS' LIAB	8,290	8,290	8,966	9,414	9,414
	Supplies, Services & Utilities	*118,836*	*113,797*	*130,133*	*137,689*	*137,689*
486	**Total Insurance Premiums**	**118,836**	**113,797**	**130,133**	**137,689**	**137,689**
TOTAL DEPARTMENT OF ADMINISTRATION:		**118,836**	**113,797**	**130,133**	**137,689**	**137,689**

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
SEWER FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Finance Operations**					
08-402-00130-00000	SALARIES--FULL TIME	20,433	17,149	18,061	20,320	20,320
08-402-00158-00000	GROUP LIFE INSURANCE	23	25	44	47	47
08-402-00159-00000	GROUP DISABILITY INS	72	128	221	233	233
08-402-00167-00000	WELLNESS	-	-	67	67	67
08-402-00192-00000	FICA/MEDICARE	1,097	1,288	1,382	1,556	1,556
08-402-00196-00000	GROUP HOSPITAL INSURANCE	2,604	3,704	4,920	13,473	13,473
08-402-00198-00000	GROUP DENTAL INSURANCE	68	124	369	387	387
08-402-00199-00000	GROUP VISION INSURANCE	101	61	40	42	42
	Salaries, Wages, & Benefits	*24,398*	*22,481*	*25,104*	*36,125*	*36,125*
08-402-00210-00000	OFFICE SUPPLIES	29	31	50	50	50
08-402-00215-00000	POSTAGE	2,085	6,682	2,000	5,200	5,200
08-402-00220-00000	OPERATING SUPPLIES	104	22	50	50	50
08-402-00220-COVID	OPERATING SUPPLIES	19	-	-	-	-
08-402-00260-00000	SMALL TOOLS & EQUIPMENT	2,566	-	100	100	100
08-402-00312-00000	MGMT CONSULTING FEES	4,127	4,032	4,000	4,000	4,000
08-402-00318-00000	COMPUTER SERVICES	-	-	300	18,300	18,300
08-402-00321-00000	TELEPHONE	422	405	430	430	430
08-402-00341-00000	ADVERTISING	45	-	-	-	-
08-402-00342-00000	PRINTING	1,859	1,200	3,312	7,162	7,162
08-402-00343-00000	PHOTOCOPY	49	46	350	350	350
08-402-00374-00000	MAINTENANCE-EQUIPMENT	1,224	1,377	750	658	658
08-402-00394-00000	OTHER SERVICE FEES	-	-	2,324	2,324	2,324
08-402-00461-00000	TRAINING	958	310	500	500	500
	Supplies, Services & Utilities	*13,485*	*14,105*	*14,166*	*39,124*	*39,124*
08-402-00730-00000	BUILDINGS	-	6,710	-	53,750	53,750
08-402-00730-17018	BUILDINGS	-	-	53,750	-	-
08-402-00740-00000	MACHINERY & EQUIPMENT	-	-	-	110,750	110,750
	Capital Expenditures	*-*	*6,710*	*53,750*	*164,500*	*164,500*
402	**Total Finance Operations**	**37,883**	**43,295**	**93,020**	**239,749**	**239,749**
472	**Debt Service**					
08-471-47120-00000	DEBT SERVICE PRINCIPAL	0	-	940,620	990,674	990,674
08-472-47220-00000	DEBT SERVICE INTEREST	408,616	460,422	658,928	612,978	612,978
08-472-47304-00000	PAYING AGENT FEE	-	-	-	-	-
08-472-47305-00000	NOTE ISSUE COSTS	-	162,363	-	-	-
	Debt Service	*408,616*	*622,786*	*1,599,548*	*1,603,652*	*1,603,652*
472	**Total Debt Service**	**408,616**	**622,786**	**1,599,548**	**1,603,652**	**1,603,652**
481	**Sewer Authority**					
08-481-00314-00000	LEGAL SERVICES	1,700	7,735	15,000	15,000	15,000
08-481-00420-00000	DUES & SUBSCRIPTIONS	200	200	200	200	200
	Supplies, Services & Utilities	*1,900*	*7,935*	*15,200*	*15,200*	*15,200*
481	**Total Sewer Authority**	**1,900**	**7,935**	**15,200**	**15,200**	**15,200**
488	**Unallocated Employee Benefits**					
08-487-00196-00000	GROUP HOSPITAL INSURANCE	159	109	-	-	-
08-488-00195-00000	WORKERS' COMPENSATION	48,316	48,674	14,638	48,802	48,802
08-488-00198-00000	STATE GRANTS	-	-	-	12,980	12,980
	Salaries, Wages, & Benefits	*48,475*	*48,783*	*14,638*	*61,782*	*61,782*
488	**Total Unallocated Employee Benefits**	**48,475**	**48,783**	**14,638**	**61,782**	**61,782**

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
492	**Transfers Out**					
08-492-49201-00000	TRANSFER TO GENERAL FUND	538,137	542,230	592,105	679,330	679,330
08-492-49206-00000	TRANSFER TO WATER FUND	26,505	18,875	26,375	30,825	30,825
	Transfers Out	*564,642*	*561,105*	*618,480*	*710,155*	*710,155*
492	**Total Transfers Out**	**564,642**	**561,105**	**618,480**	**710,155**	**710,155**
800	**Depreciation**					
08-800-00800-00000	DEPRECIATION EXPENSE	1,537,367	1,743,688	-	-	-
	Depreciation	*1,537,367*	*1,743,688*	-	-	-
800	**Total Depreciation**	**1,537,367**	**1,743,688**	**-**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**2,598,884**	**3,027,592**	**2,340,886**	**2,630,538**	**2,630,538**
SEWER FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
425	**Sewer Collection System**					
08-425-00130-00000	SALARIES--FULL TIME	239,692	199,800	258,130	227,479	227,479
08-425-00158-00000	GROUP LIFE INSURANCE	357	357	152	385	385
08-425-00159-00000	GROUP DISABILITY INS	1,949	1,884	2,374	1,938	1,938
08-425-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,753	2,682	3,318	3,318	3,318
08-425-00180-00000	SALARIES--OVER TIME	3,042	1,501	1,800	2,600	2,600
08-425-00191-00000	UNIFORM ALLOWANCE	879	980	1,252	1,250	1,250
08-425-00192-00000	FICA/MEDICARE	17,034	15,782	19,643	17,607	17,607
08-425-00196-00000	GROUP HOSPITAL INSURANCE	70,100	76,663	123,648	92,519	92,519
08-425-00198-00000	GROUP DENTAL INSURANCE	2,693	2,475	3,583	3,230	3,230
08-425-00199-00000	GROUP VISION INSURANCE	442	391	429	351	351
	Salaries, Wages, & Benefits	*337,941*	*302,513*	*414,329*	*350,677*	*350,677*
08-425-00210-00000	OFFICE SUPPLIES	269	274	400	400	400
08-425-00220-00000	OPERATING SUPPLIES	31,958	30,994	21,800	23,130	23,130
08-425-00226-00000	CLEANING SUPPLIES	429	103	440	440	440
08-425-00231-00000	VEHICLE FUEL & OIL	5,483	5,960	10,000	12,000	12,000
08-425-00249-00000	VEHICLE SUPPLIES	8,703	478	10,000	10,000	10,000
08-425-00250-00000	MAINTENANCE SUPPLIES	8,652	528	15,100	15,225	15,225
08-425-00260-00000	SMALL TOOLS & EQUIPMENT	1,552	2,705	4,250	3,750	3,750
08-425-00317-00000	PEST CONTROL SERVICES	98	113	200	200	200
08-425-00318-00000	COMPUTER SERVICES	2,665	-	-	-	-
08-425-00321-00000	TELEPHONE	2,552	2,580	2,500	2,625	2,625
08-425-00327-00000	RADIO MAINTENANCE	-	-	385	385	385
08-425-00331-00000	TRAVEL EXPENSES	-	-	500	500	500
08-425-00343-00000	PHOTOCOPY	-	-	100	100	100
08-425-00361-00000	ELECTRICITY	2,547	2,093	3,000	3,000	3,000
08-425-00362-00000	NATURAL GAS	1,462	1,910	2,500	4,200	4,200
08-425-00364-00000	SEWER	294	403	270	320	320
08-425-00365-00000	SOLID WASTE	599	790	840	750	750
08-425-00366-00000	WATER	328	454	265	320	320
08-425-00372-00000	MAINTENANCE-VEHICLES	2,421	9,457	8,000	15,600	15,600
08-425-00373-00000	MAINTENANCE-BUILDINGS	4,219	680	4,695	4,695	4,695
08-425-00374-00000	MAINTENANCE-EQUIPMENT	2,412	6,584	4,925	5,525	5,525
08-425-00384-00000	RENTAL-EQUIPMENT	41	-	360	350	350
08-425-00394-00000	OTHER SERVICE FEES	6,145	6,620	6,140	8,360	8,360
08-425-00420-00000	DUES & SUBSCRIPTIONS	599	500	220	270	270
08-425-00421-00000	LICENSES & PERMITS	2,547	1,549	1,600	3,600	3,600
08-425-00440-00000	LAUNDRY SERVICE	1,502	1,304	1,500	1,500	1,500
08-425-00461-00000	TRAINING	-	403	4,550	6,550	6,550
	Supplies, Services & Utilities	*87,478*	*76,482*	*104,540*	*123,795*	*123,795*
08-425-00720-00000	IMPROVEMENTS	-	-	-	4,782,000	4,782,000
08-425-00720-17034	IMPROVEMENTS	-	-	2,532,000	-	-

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
08-425-00720-17035	IMPROVEMENTS	(0)	1,645	-	-	-
08-425-00720-21033	INFRASTRUCTURE	-	-	28,000	-	-
08-425-00730-00000	BUILDINGS	-	-	-	15,000	15,000
08-425-00730-21012	BUILDINGS	-	-	7,500	-	-
08-425-00740-00000	MACHINERY & EQUIPMENT	-	1,300	-	25,550	25,550
	Capital Expenditures	*(0)*	*2,945*	*2,567,500*	*4,822,550*	*4,822,550*
425	**Sewer Collection System**	**425,420**	**381,940**	**3,086,369**	**5,297,022**	**5,297,022**
42L	**Sewer Lab**					
08-42L-00130-00000	SALARIES--FULL TIME	324,972	378,348	322,159	337,500	337,500
08-42L-00158-00000	GROUP LIFE INSURANCE	558	604	500	529	529
08-42l-00159-00000	GROUP DISABILITY INS	2,749	2,876	2,521	2,647	2,647
08-42L-00177-00000	EXCESS SICK LEAVE PAYMENTS	5,205	3,935	5,205	5,205	5,205
08-42L-00180-00000	SALARIES--OVER TIME	3,229	5,849	5,319	2,767	2,767
08-42L-00191-00000	UNIFORM ALLOWANCE	580	812	880	1,030	1,030
08-42L-00192-00000	FICA/MEDICARE	25,335	29,409	25,027	26,033	26,033
08-42L-00196-00000	GROUP HOSPITAL INSURANCE	109,743	84,017	89,138	119,446	119,446
08-42L-00198-00000	GROUP DENTAL INSURANCE	4,144	3,549	4,225	4,437	4,437
08-42L-00199-00000	GROUP VISION INSURANCE	479	454	453	475	475
	Salaries, Wages, & Benefits	*476,994*	*509,853*	*455,427*	*500,069*	*500,069*
08-42L-00210-00000	OFFICE SUPPLIES	235	443	376	300	300
08-42L-00215-00000	POSTAGE	93	8	113	113	113
08-42L-00220-00000	OPERATING SUPPLIES	(4,626)	19,276	2,333	1,950	1,950
08-42L-00220-COVID	OPERATING SUPPLIES	2,308	661	-	-	-
08-42L-00222-00000	CHEMICALS	13,721	13,289	15,212	16,712	16,712
08-42L-00225-00000	LAB SUPPLIES	9,407	4,920	9,948	10,948	10,948
08-42L-00226-00000	CLEANING SUPPLIES	377	72	753	500	500
08-42L-00226-COVID	CLEANING SUPPLIES	622	20	-	-	-
08-42L-00231-00000	VEHICLE FUEL & OIL	421	433	284	500	500
08-42L-00249-00000	VEHICLE SUPPLIES	135	-	356	375	375
08-42L-00250-00000	MAINTENANCE SUPPLIES	1,242	996	2,737	2,737	2,737
08-42L-00250-COVID	MAINTENANCE SUPPLIES	145	-	-	-	-
08-42L-00260-00000	SMALL TOOLS & EQUIPMENT	7,008	7,497	8,767	8,767	8,767
08-42L-00260-COVID	SMALL TOOLS & EQUIPMENT	367	-	-	-	-
08-42L-00313-00000	ENGINEERING	-	-	10,000	-	-
08-42L-00314-00000	LEGAL SERVICES	-	-	5,000	5,000	5,000
08-42L-00316-00000	LABORATORY TEST SERVICES	28,261	33,463	44,856	45,379	45,379
08-42L-00318-00000	COMPUTER EXPENSES	95	399	1,000	1,000	1,000
08-42L-00321-00000	TELEPHONE	325	453	334	334	334
08-42L-00327-00000	RADIO MAINTENANCE	-	-	1,000	1,000	1,000
08-42L-00331-00000	TRAVEL EXPENSES	-	157	1,299	1,299	1,299
08-42L-00331-COVID	TRAVEL EXPENSES	8	-	-	-	-
08-42L-00341-00000	ADVERTISING	81	81	275	275	275
08-42L-00343-00000	PHOTOCOPY	179	78	280	280	280
08-42L-00372-00000	MAINTENANCE-VEHICLES	440	1,079	530	530	530
08-42L-00373-00000	MAINTENANCE-BUILDINGS	10,787	14,084	12,256	14,658	14,658
08-42L-00374-00000	MAINTENANCE-EQUIPMENT	6,770	10,350	8,444	9,985	9,985
08-42l-00394-COVID	OTHER SERVICE FEES	-	5,164	-	-	-
08-42L-00420-00000	DUES & SUBSCRIPTIONS	936	1,138	1,489	1,489	1,489
08-42L-00421-00000	LICENSES & PERMITS	4,550	4,800	5,020	7,520	7,520
08-42L-00440-00000	LAUNDRY SERVICE	1,499	1,507	1,616	1,100	1,100
08-42L-00461-00000	TRAINING	300	759	1,975	1,975	1,975
	Supplies, Services & Utilities	*85,683*	*121,128*	*136,253*	*134,726*	*134,726*
08-42L-00740-00000	MACHINERY & EQUIPMENT	-	-	-	41,250	41,250
08-42L-00740-21022	MACHINERY & EQUIPMENT	-	-	6,500	-	-
08-42L-00740-21023	MACHINERY & EQUIPMENT	-	-	7,000	-	-
	Capital Expenditures	-	-	*13,500*	*41,250*	*41,250*

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
42L	**Total Sewer Plant Lab**	**562,676**	**630,981**	**605,180**	**676,045**	**676,045**
42M	**Lift Stations**					
08-42M-00130-00000	SALARIES--FULL TIME	62,704	64,598	65,914	68,551	68,551
08-42M-00158-00000	GROUP LIFE INSURANCE	121	126	105	111	111
08-42m-00159-00000	GROUP DISABILITY INS	553	562	530	557	557
08-42M-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	1,174	1,174	1,174
08-42M-00180-00000	SALARIES--OVER TIME	261	276	1,102	1,199	1,199
08-42M-00191-00000	UNIFORM ALLOWANCE	137	139	140	150	150
08-42M-00192-00000	FICA/MEDICARE	4,756	4,865	5,102	5,337	5,337
08-42M-00196-00000	GROUP HOSPITAL INSURANCE	17,562	19,941	21,217	22,471	22,471
08-42M-00198-00000	GROUP DENTAL INSURANCE	872	852	889	934	934
08-42M-00199-00000	GROUP VISION INSURANCE	101	100	95	100	100
	Salaries, Wages, & Benefits	*87,066*	*91,457*	*96,268*	*100,584*	*100,584*
08-42M-00220-00000	OPERATING SUPPLIES	60	1,901	2,000	2,100	2,100
08-42M-00222-00000	CHEMICALS	9,468	9,624	15,300	14,000	14,000
08-42M-00226-00000	CLEANING SUPPLIES	-	-	200	200	200
08-42M-00231-00000	VEHICLE FUEL & OIL	1,952	3,384	3,000	7,400	7,400
08-42M-00249-00000	VEHICLE SUPPLIES	1,058	189	1,600	1,600	1,600
08-42M-00250-00000	MAINTENANCE SUPPLIES	14,007	16,366	20,000	13,000	13,000
08-42M-00260-00000	SMALL TOOLS & EQUIPMENT	238	234	500	500	500
08-42M-00321-00000	TELEPHONE	6,868	6,812	6,900	6,900	6,900
08-42M-00361-00000	ELECTRICITY	25,027	23,184	32,000	29,000	29,000
08-42M-00362-00000	NATURAL GAS	155	540	700	920	920
08-42M-00366-00000	WATER	390	419	800	600	600
08-42M-00371-00000	MAINTENANCE-LAND	-	1,620	1,500	1,500	1,500
08-42M-00372-00000	MAINTENANCE-VEHICLES	621	-	800	800	800
08-42M-00373-00000	MAINTENANCE-BUILDINGS	-	7,521	21,000	16,000	16,000
08-42M-00374-00000	MAINTENANCE-EQUIPMENT	1,293	5,463	5,400	8,100	8,100
08-42M-00421-00000	LICENSES & PERMITS	-	-	-	-	-
08-42M-00461-00000	TRAINING	-	-	800	800	800
	Supplies, Services & Utilities	*61,136*	*77,257*	*112,500*	*103,420*	*103,420*
08-42M-00730-22025	BUILDINGS	-	-	20,000	-	-
08-42m-00740-00000	MACHINERY & EQUIPMENT	-	-	-	280,000	280,000
	Capital Expenditures	-	-	*20,000*	*280,000*	*280,000*
42M	**Total Lift Stations**	**148,202**	**168,715**	**228,768**	**484,004**	**484,004**
42P	**Wastewater Treatment Plant**					
08-42P-00130-00000	SALARIES--FULL TIME	490,299	454,315	518,670	556,973	556,973
08-42P-00158-00000	GROUP LIFE INSURANCE	874	696	814	888	888
08-42p-00159-00000	GROUP DISABILITY INS	4,338	3,886	4,108	4,456	4,456
08-42P-00167-00000	WELLNESS	-	105	-	-	-
08-42P-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,268	2,218	3,413	3,413	3,413
08-42P-00180-00000	SALARIES--OVER TIME	14,621	11,250	8,400	8,736	8,736
08-42P-00191-00000	UNIFORM ALLOWANCE	1,482	1,389	2,100	2,100	2,100
08-42P-00192-00000	FICA/MEDICARE	38,389	35,183	40,270	43,281	43,281
08-42P-00196-00000	GROUP HOSPITAL INSURANCE	128,811	126,593	120,580	164,517	164,517
08-42P-00198-00000	GROUP DENTAL INSURANCE	4,596	4,199	6,440	7,472	7,472
08-42P-00199-00000	GROUP VISION INSURANCE	806	739	737	800	800
	Salaries, Wages, & Benefits	*687,485*	*640,572*	*705,532*	*792,636*	*792,636*
08-42P-00210-00000	OFFICE SUPPLIES	930	1,514	1,200	1,200	1,200
08-42P-00220-00000	OPERATING SUPPLIES	868	17,076	5,700	5,700	5,700
08-42P-00222-00000	CHEMICALS	18,457	19,923	25,988	37,582	37,582
08-42P-00226-00000	CLEANING SUPPLIES	2,274	1,715	2,500	2,500	2,500
08-42P-00231-00000	VEHICLE FUEL & OIL	2,577	3,288	3,460	9,035	9,035
08-42P-00249-00000	VEHICLE SUPPLIES	4,045	2,462	4,400	4,400	4,400

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
08-42P-00250-00000	MAINTENANCE SUPPLIES	77,921	68,939	102,600	95,300	95,300
08-42P-00260-00000	SMALL TOOLS & EQUIPMENT	90	1,176	1,600	1,600	1,600
08-42P-00313-00000	ENGINEERING SERVICES	5,415	5,910	6,500	6,500	6,500
08-42P-00318-00000	COMPUTER SERVICES	16,657	3,004	10,000	9,000	9,000
08-42P-00319-00000	STORMWATER COMPLIANCE	496	-	3,000	3,000	3,000
08-42P-00321-00000	TELEPHONE	3,385	3,404	3,400	3,300	3,300
08-42P-00327-00000	RADIO MAINTENANCE	816	-	4,000	4,000	4,000
08-42P-00331-00000	TRAVEL EXPENSES	-	-	300	300	300
08-42P-00343-00000	PHOTOCOPY	87	87	-	-	-
08-42P-00361-00000	ELECTRICITY	212,456	225,052	230,000	230,000	230,000
08-42P-00362-00000	NATURAL GAS	27,212	30,085	35,000	40,000	40,000
08-42P-00365-00000	SOLID WASTE	6,944	7,292	7,400	7,600	7,600
08-42P-00366-00000	WATER	3,359	2,303	2,400	2,400	2,400
08-42P-00371-00000	MAINTENANCE-LAND	-	542	1,500	1,500	1,500
08-42P-00372-00000	MAINTENANCE-VEHICLES	412	674	800	800	800
08-42P-00373-00000	MAINTENANCE-BUILDINGS	9,449	2,650	10,000	10,000	10,000
08-42P-00374-00000	MAINTENANCE-EQUIPMENT	23,728	35,512	62,400	65,100	65,100
08-42P-00384-00000	RENTAL-EQUIPMENT	840	1,045	1,600	1,600	1,600
08-42P-00394-00000	OTHER SERVICE FEES	1,469	4,427	5,100	4,500	4,500
08-42P-00420-00000	DUES & SUBSCRIPTIONS	196	171	945	875	875
08-42P-00421-00000	LICENSES & PERMITS	465	780	1,250	6,850	6,850
08-42P-00440-00000	LAUNDRY SERVICE	4,550	4,315	4,400	4,430	4,430
08-42P-00461-00000	TRAINING	446	775	3,400	3,400	3,400
	Supplies, Services & Utilities	*425,544*	*444,125*	*540,843*	*562,472*	*562,472*
08-42P-00720-20025	IMPROVEMENTS	118,593	-	-	-	-
08-42P-00740-00000	MACHINERY & EQUIPMENT	-	-	-	850,000	850,000
08-42P-00740-21029	MACHINERY & EQUIPMENT	-	-	100,000	-	-
08-42P-00740-22030	MACHINERY & EQUIPMENT	-	-	7,000	-	-
08-42P-00740-22029	MACHINERY & EQUIPMENT	-	-	16,000	-	-
08-42P-00740-22028	MACHINERY & EQUIPMENT	-	-	90,000	-	-
08-42P-00740-22027	MACHINERY & EQUIPMENT	-	-	267,000	-	-
08-42P-00740-22026	MACHINERY & EQUIPMENT	-	-	45,000	-	-
08-42P-00740-21030	MACHINERY & EQUIPMENT	-	-	100,000	-	-
	Capital Expenditures	*118,593*	-	*625,000*	*850,000*	*850,000*
42P	**Total Wastewater Treatment Plant**	**1,231,622**	**1,084,697**	**1,871,375**	**2,205,108**	**2,205,108**
42S	**Bio-Solids Removal**					
08-42S-00130-00000	SALARIES--FULL TIME	210,650	215,179	221,965	232,177	232,177
08-42S-00158-00000	GROUP LIFE INSURANCE	400	411	368	389	389
08-42s-00159-00000	GROUP DISABILITY INS	1,877	1,913	1,856	1,950	1,950
08-42S-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	1,208	1,208	1,208
08-42S-00180-00000	SALARIES--OVER TIME	19,152	25,589	22,608	25,270	25,270
08-42S-00191-00000	UNIFORM ALLOWANCE	647	658	1,056	1,085	1,085
08-42S-00192-00000	FICA/MEDICARE	17,399	18,081	19,119	20,079	20,079
08-42S-00196-00000	GROUP HOSPITAL INSURANCE	55,997	76,805	85,899	91,357	91,357
08-42S-00198-00000	GROUP DENTAL INSURANCE	1,585	2,233	3,112	3,269	3,269
08-42S-00199-00000	GROUP VISION INSURANCE	353	350	333	350	350
	Salaries, Wages, & Benefits	*308,059*	*341,218*	*357,524*	*377,134*	*377,134*
08-42S-00210-00000	Office Supplies	51	60	105	105	105
08-42S-00215-00000	POSTAGE	188	168	243	243	243
08-42S-00220-00000	OPERATING SUPPLIES	(1,686)	2,057	150	150	150
08-42S-00222-00000	CHEMICALS	141,565	134,308	166,975	207,941	207,941
08-42S-00226-00000	CLEANING SUPPLIES	125	106	250	300	300
08-42S-00231-00000	VEHICLE FUEL & OIL	25,836	29,334	30,260	95,795	95,795
08-42S-00249-00000	VEHICLE SUPPLIES	4,733	9,210	9,400	10,000	10,000
08-42S-00250-00000	MAINTENANCE SUPPLIES	7,949	7,026	10,745	15,745	15,745
08-42S-00260-00000	SMALL TOOLS & EQUIPMENT	244	511	500	500	500
08-42S-00313-00000	ENGINEERING SERVICES	-	-	2,000	2,000	2,000

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
08-42S-00314-00000	LEGAL	-	-	2,000	2,000	2,000
08-42S-00316-00000	LABORATORY TEST SERVICES	2,950	3,080	4,625	4,800	4,800
08-42S-00318-00000	COMPUTER SERVICES	-	-	100	100	100
08-42S-00321-00000	TELEPHONE	406	392	500	600	600
08-42S-00327-00000	RADIO MAINTENANCE	-	-	1,000	1,000	1,000
08-42S-00331-00000	TRAVEL EXPENSES	-	-	100	100	100
08-42S-00341-00000	ADVERTISING	-	-	100	100	100
08-42S-00361-00000	ELECTRICITY	350	359	300	300	300
08-42S-00371-00000	MAINTENANCE-LAND	222	690	2,000	2,000	2,000
08-42S-00372-00000	MAINTENANCE-VEHICLES	36,142	30,768	17,500	17,500	17,500
08-42S-00374-00000	MAINTENANCE-EQUIPMENT	6,020	5,735	8,000	10,000	10,000
08-42S-00384-00000	RENTAL-EQUIPMENT	1,700	850	5,000	4,000	4,000
08-42S-00420-00000	DUES & SUBSCRIPTIONS	1,130	1,303	1,370	1,620	1,620
08-42S-00421-00000	LICENSES & PERMITS	200	332	500	500	500
08-42S-00440-00000	LAUNDRY SERVICE	1,895	1,984	1,872	1,872	1,872
08-42S-00461-00000	TRAINING	322	235	800	800	800
	Supplies, Services & Utilities	*230,341*	*228,507*	*266,395*	*380,071*	*380,071*
08-42S-00720-00000	IMPROVEMENTS	-	-	-	149,790	149,790
08-42S-00720-21032	IMPROVEMENTS	-	-	150,000	-	-
08-42S-00740-00000	MACHINERY & EQUIPMENT	-	-	-	145,134	145,134
08-42S-00760-00000	VEHICLES	-	-	-	159,776	159,776
08-42S-00760-18060	VEHICLES	-	-	135,000	-	-
	Capital Expenditures	-	-	*285,000*	*454,700*	*454,700*
42S	**Total Bio-Solids Removal**	**538,401**	**569,726**	**908,919**	**1,211,905**	**1,211,905**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**2,906,321**	**2,836,058**	**6,700,611**	**9,874,084**	**9,874,084**
TOTAL SEWER FUND EXPENDITURES:		**5,624,041**	**5,977,447**	**9,171,630**	**12,642,311**	**12,642,311**
Sewer Fund Revenue Total		**6,694,005**	**6,479,572**	**9,533,444**	**12,642,311**	**12,642,311**
Sewer Fund Expense Total		**5,624,041**	**5,977,447**	**9,171,630**	**12,642,311**	**12,642,311**
Sewer Fund Gain/(Loss) from Operation		**1,069,964**	**502,125**	**361,814**	**-**	**-**

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
09	**SOLID WASTE FUND**					
SOLID WASTE FUND REVENUE						
000	**Interest & Rents**					
09-000-34110-00000	INTEREST-SAVINGS	(1,259)	(46)	(65)	(20)	(20)
09-000-34140-00000	INTEREST INCOME - PLGIT	(475)	(26)	(29)	(250)	(250)
	Total Interest & Rents	**(1,734)**	**(72)**	**(94)**	**(270)**	**(270)**
000	**Intergovernmental**					
09-000-35010-00000	FEDERAL GRANTS	(174)	-	-	-	-
09-000-35401-00000	STATE RECYCLING GRANT	(43,166)	(46,906)	(45,000)	(45,000)	(45,000)
	Total Intergovernmental	**(43,340)**	**(46,906)**	**(45,000)**	**(45,000)**	**(45,000)**
000	**Licenses & Permits**					
09-000-36323-00000	COMPOST PERMITS	(2,400)	(6,400)	(2,400)	-	-
	Total Intergovernmental	**(2,400)**	**(6,400)**	**(2,400)**	**-**	**-**
000	**Charges for Services**					
09-000-36430-00000	TRASH BAG SALES - INTERNAL	(117,276)	(82,963)	(25,000)	-	-
09-000-36431-00000	TRASH BAG SALES - RETAIL	(1,298,776)	(1,386,272)	(1,199,250)	(1,897,700)	(1,897,700)
	Total Charges for Services	**(1,416,052)**	**(1,469,235)**	**(1,224,250)**	**(1,897,700)**	**(1,897,700)**
000	**Other Revenue**					
09-000-38010-00000	MISCELLANEOUS REVENUE	(16,235)	(11,402)	(4,000)	-	-
09-000-38196-00000	HEALTH INSURANCE CO-PAY	-	-	(882)	-	-
	Total Other Revenue	**(16,235)**	**(11,402)**	**(4,882)**	**-**	**-**
000	**Transfers In**					
09-000-39207-00000	TRANSFER FROM STORMWATER FUND	-	-	(13,125)	-	-
	Total Transfers In	**-**	**-**	**(13,125)**	**-**	**-**
000	**Other Sources**					
09-000-39990-00000	FUND BALANCE	-	-	(147,424)	-	-
	Total Other Sources	**-**	**-**	**(147,424)**	**-**	**-**
TOTAL SOLID WASTE FUND REVENUE:		**(1,479,761)**	**(1,534,015)**	**(1,437,175)**	**(1,942,970)**	**(1,942,970)**
SOLID WASTE FUND EXPENDITURES - DEPARTMENT OF FINANCE						
472	**Debt Service**					
09-471-00471-00000	PRINCIPAL	-	-	5,167	-	-
09-472-47220-00000	DEBT SERVICE INTEREST	2,542	2,300	2,247	-	-
09-472-47305-00000	NOTE ISSUE COSTS	-	2	-	-	-
	Debt Service	*2,541*	*2,302*	*7,414*	-	-
472	**Total Debt Service**	**2,541**	**2,302**	**7,414**	**-**	**-**
492	**Transfers Out**					
09-492-49201-00000	TRANSFER TO GENERAL FUND	22,422	22,593	24,671	-	-
	Transfers Out	*22,422*	*22,593*	*24,671*	-	-
492	**Total Transfers Out**	**22,422**	**22,593**	**24,671**	**-**	**-**
800	**Depreciation**					
09-800-00800-00000	DEPRECIATION EXPENSE	6,604	6,769	-	-	-
	Depreciation	*6,604*	*6,769*	-	-	-
800	**Total Depreciation**	**6,604**	**6,769**	**-**	**-**	**-**

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
TOTAL DEPARTMENT OF FINANCE:		**31,568**	**31,664**	**32,085**	**-**	**-**
SOLID WASTE FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
427	**Solid Waste Collection & Disposal**					
09-427-00115-00000	PART-TIME SALARIES	9,568	3,145	10,094	-	-
09-427-00130-00000	SALARIES - FULL TIME	16,185	20,816	27,729	-	-
09-427-00158-00000	GROUP LIFE INSURANCE	17	-	46	-	-
09-427-00159-00000	GROUP DISABILITY INS	125	93	230	-	-
09-427-00177-00000	EXCESS SICK LEAVE PAYMENTS	587	578	-	-	-
09-427-00180-00000	SALARIES - OVERTIME	-	-	1,500	-	-
09-427-00192-00000	FICA/MEDICARE	2,153	1,679	2,970	-	-
09-427-00196-00000	GROUP HOSPITAL INSURANCE	18,272	7,715	10,521	-	-
09-427-00198-00000	GROUP DENTAL INSURANCE	523	255	323	-	-
09-427-00199-00000	GROUP VISION INSURANCE	-	-	42	-	-
	Salaries, Wages, & Benefits	*47,430*	*34,282*	*53,455*	-	-
09-427-00215-00000	POSTAGE	-	355	-	-	-
09-427-00220-00000	OPERATING SUPPLIES	1,462	31	100	-	-
09-427-00220-COVID	OPERATING SUPPLIES	138	-	-	-	-
09-427-00229-00000	ITEMS FOR RESALE	80,837	122,099	75,000	28,370	28,370
09-427-00231-00000	VEHICLE FUEL & OIL	207	-	-	-	-
09-427-00249-00000	VEHICLE SUPPLIES	-	-	1,500	-	-
09-427-00341-00000	ADVERTISING	1,506	1,805	2,500	-	-
09-427-00342-00000	PRINTING	127	-	-	-	-
09-427-00342-COVID	PRINTING	5	-	-	-	-
09-427-00365-00000	SOLID WASTE	1,476,686	1,464,543	1,236,150	1,914,600	1,914,600
09-427-00365-00001	SOLID WASTE - LANDFILL	-	-	13,125	-	-
09-427-00365-00365	SOLID WASTE	59	-	-	-	-
09-427-00371-00000	MAINTENANCE - LAND	800	800	800	-	-
09-427-00374-00000	MAINTENANCE - EQUIPMENT	1,007	-	3,000	-	-
09-427-00374-COVID	MAINTENANCE - EQUIPMENT	36	-	-	-	-
09-427-00384-00000	RENTAL-EQUIPMENT	14,386	19,759	19,460	-	-
09-427-00394-00000	OTHER SERVICE FEES	-	4	-	-	-
09-427-00394-COVID	OTHER SERVICE FEES	3	0	-	-	-
	Supplies, Services & Utilities	*1,577,259*	*1,609,395*	*1,351,635*	*1,942,970*	*1,942,970*
427	**Total Solid Waste Collection & Disposal**	**1,624,689**	**1,643,677**	**1,405,090**	**1,942,970**	**1,942,970**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**1,624,689**	**1,643,677**	**1,405,090**	**1,942,970**	**1,942,970**
TOTAL SOLID WASTE FUND EXPENDITURES:		**1,656,257**	**1,675,341**	**1,437,175**	**1,942,970**	**1,942,970**
Solid Waste Fund Revenue Total		**1,479,761**	**1,534,015**	**1,437,175**	**1,942,970**	**1,942,970**
Solid Waste Fund Expense Total		**1,656,257**	**1,675,341**	**1,437,175**	**1,942,970**	**1,942,970**
Solid Waste Fund Gain/(Loss) from Operation		**(176,496)**	**(141,326)**	-	**-**	**-**

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
18	**CAPITAL PROJECTS FUND**					
CAPITAL PROJECTS FUND REVENUE						
000	**Interest & Rents**					
18-000-34140-00000	Interest - PLGIT	(3,146)	(117)	(126)	(4,500)	(4,500)
18-000-34141-gob21	CAP PROJECT GOB21 INTEREST	-	(605)	-	(11,950)	(11,950)
	Total Interest & Rents	**(3,146)**	**(722)**	**(126)**	**(16,450)**	**(16,450)**
000	**Intergovernmental**					
18-000-35010-00000	FEDERAL GRANTS	(796,962)	(1,567,275)	(2,780,256)	(360,064)	(360,064)
18-000-35704-00000	STATE GRANTS	(139,385)	(170,813)	(2,242,000)	(4,188,478)	(4,188,478)
	Total Intergovernmental	**(936,347)**	**(1,738,087)**	**(5,022,256)**	**(4,548,542)**	**(4,548,542)**
000	**Other Revenue**					
18-000-39202-00000	TRANSFERS FROM OTHER FUNDS	-	-	(98,351)	(13,608)	(13,608)
	Total Other Revenue	**-**	**(0)**	**(98,351)**	**(13,608)**	**(13,608)**
000	**Transfers In**					
18-000-39201-00000	TRANSFER FROM GENERAL FUND	(691,371)	(670,525)	(795,794)	(1,935,199)	(1,935,199)
	Total Transfers In	**(691,371)**	**(670,525)**	**(795,794)**	**(1,935,199)**	**(1,935,199)**
000	**Other Sources**					
18-000-39310-00000	BOND PROCEEDS	(207,891)	(5,799,158)	(1,146,428)	-	-
18-000-39990-00000	FUND BALANCE	-	-	(399,874)	(2,786,024)	(2,786,024)
18-394-47300-00000	PREMIUM	-	(465,032)	-	-	-
	Total Other Sources	**(207,891)**	**(6,264,190)**	**(1,546,302)**	**(2,786,024)**	**(2,786,024)**
TOTAL CAPITAL PROJECTS FUND REVENUE:		**(1,838,755)**	**(8,673,524)**	**(7,462,829)**	**(9,299,823)**	**(9,299,823)**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
401	**Administration**					
18-401-00740-00000	MACHINERY & EQUIPMENT	-	-	-	2,800	2,800
	Capital Expenditures	-	-	-	*2,800*	*2,800*
401	**Total Administration**	**-**	**-**	**-**	**2,800**	**2,800**
407	**Information Technology**					
18-407-00730-COVID	BUILDINGS	63,643	-	-	-	-
18-407-00740-00000	MACHINERY & EQUIPMENT	8,500	4,288	-	719,500	719,500
18-407-00740-20001	MACHINERY & EQUIPMENT	19,740	-	-	-	-
18-407-00740-22001	MACHINERY & EQUIPMENT	-	-	8,000	-	-
18-407-00740-22002	MACHINERY & EQUIPMENT	-	-	10,500	-	-
	Capital Expenditures	*91,883*	*4,288*	*18,500*	*719,500*	*719,500*
407	**Total Information Technology**	**91,883**	**4,288**	**18,500**	**719,500**	**719,500**
TOTAL DEPARTMENT OF ADMINISTRATION:		**91,883**	**4,288**	**18,500**	**722,300**	**722,300**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF FINANCE						
472	**Debt Service**					
18-471-47120-00000	DEBT SERVICE PRINCIPAL	104,531	109,307	229,320	240,418	240,418
18-471-47120-00001	DEBT SERVICE PRINCIPAL	-	2,509,779	-	-	-
18-472-47220-00000	DEBT SERVICE INTEREST	135,000	98,468	226,083	215,091	215,091
18-472-47305-00000	NOTE ISSUE COSTS	-	83,811	-	-	-
	Debt Service	*239,531*	*2,801,365*	*455,403*	*455,509*	*455,509*
472	**Total Debt Service**	**239,531**	**2,801,365**	**455,403**	**455,509**	**455,509**

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
492	**Transfers Out**					
18-492-49201-00000	TRANSFER TO GENERAL FUND	-	257,848	-	-	-
18-492-49207-00000	TRANSFER TO STORMWATER FUND	73,124	-	-	-	-
	Transfers Out	*73,124*	*257,848*	-	-	-
492	**Total Transfers Out**	**73,124**	**257,848**	**-**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**312,655**	**3,059,213**	**455,403**	**455,509**	**455,509**
CAPITAL PROJECTS FUND EXPENDITURES - FIRE DEPARTMENT						
411	**Fire Department**					
18-411-00740-00000	MACHINERY & EQUIPMENT	-	-	-	1,132,000	1,132,000
	Capital Expenditures	-	-	-	*1,132,000*	*1,132,000*
411	**Total Fire Department**	**-**	**-**	**-**	**1,132,000**	**1,132,000**
TOTAL FIRE DEPARTMENT:		**-**	**-**	**-**	**1,132,000**	**1,132,000**
CAPITAL PROJECTS FUND EXPENDITURES - POLICE DEPARTMENT						
41A	**Police Administration**					
18-41A-00730-00000	BUILDINGS	-	-	-	220,000	220,000
18-41A-00730-20007	BUILDINGS	-	-	220,000	-	-
18-41A-00730-21007	BUILDINGS	-	-	30,000	-	-
18-41A-00740-00000	MACHINERY & EQUIPMENT	-	-	-	356,000	356,000
18-41A-00740-21008	MACHINERY & EQUIPMENT	-	-	6,000	-	-
18-41A-00740-22003	MACHINERY & EQUIPMENT	-	-	99,516	-	-
	Capital Expenditures	-	-	*355,516*	*576,000*	*576,000*
41A	**Total Police Administration**	**-**	**-**	**355,516**	**576,000**	**576,000**
41P	**Police Patrol**					
18-41P-00740-00000	MACHINERY & EQUIPMENT	-	-	-	649,300	649,300
18-41P-00740-20008	MACHINERY & EQUIPMENT	14,030	-	-	-	-
18-41P-00740-22004	MACHINERY & EQUIPMENT	-	-	7,000	-	-
18-41P-00740-22005	MACHINERY & EQUIPMENT	-	-	5,060	-	-
18-41P-00760-00000	VEHICLES	-	-	-	110,000	110,000
18-41P-00760-18012	VEHICLES	98,899	98,152	104,000	-	-
	Capital Expenditures	*112,929*	*98,152*	*116,060*	*759,300*	*759,300*
41P	**Total Police Patrol**	**112,929**	**98,152**	**116,060**	**759,300**	**759,300**
TOTAL POLICE DEPARTMENT:		**112,929**	**98,152**	**471,576**	**1,335,300**	**1,335,300**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
408	**Public Works Administration**					
18-408-00740-00000	MACHINERY & EQUIPMENT	-	-	-	18,500	18,500
	Capital Expenditures	-	-	-	*18,500*	*18,500*
408	**Total Public Works Administration**	**-**	**-**	**-**	**18,500**	**18,500**
409	**Borough Hall Maintenance**					
18-409-00730-00000	BUILDINGS	-	-	-	53,750	53,750
18-409-00730-17018	BUILDINGS	375	8,427	53,750	-	-
18-409-00740-00000	MACHINERY & EQUIPMENT	-	-	-	108,750	108,750
	Capital Expenditures	*375*	*8,427*	*53,750*	*162,500*	*162,500*

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
409	**Total Borough Hall Maintenance**	**375**	**8,427**	**53,750**	**162,500**	**162,500**
430	**Public Works Field Operations**					
18-430-00720-00000	GARAGE PAVING	-	-	-	25,000	25,000
18-430-00720-17027	IMPROVEMENTS	1,665	-	-	-	-
18-430-00720-17031	IMPROVEMENTS	-	-	25,000	-	-
18-430-00720-17033	IMPROVEMENTS	-	-	-	-	-
18-430-00730-00000	BUILDINGS	-	-	-	15,000	15,000
18-430-00730-20010	BUILDINGS	244	1,194	-	-	-
18-430-00730-21012	BUILDINGS	-	-	7,500	-	-
18-430-00740-00000	MACHINERY AND EQUIPMENT	-	10,400	-	43,550	43,550
18-430-00740-19008	MACHINERY & EQUIPMENT	17,442	-	-	-	-
18-430-00740-21013	MACHINERY & EQUIPMENT	-	-	15,000	-	-
18-430-00740-22006	MACHINERY & EQUIPMENT	-	-	40,000	-	-
18-430-00740-22007	MACHINERY & EQUIPMENT	-	-	65,000	-	-
	Capital Expenditures	*19,351*	*11,594*	*152,500*	*83,550*	*83,550*
430	**Total Public Works Field Operations**	**19,351**	**11,594**	**152,500**	**83,550**	**83,550**
433	**Traffic Control**					
18-433-00720-00000	IMPROVEMENTS	-	-	-	112,000	112,000
18-433-00720-17039	IMPROVEMENTS	66,695	15,114	-	-	-
18-433-00740-00000	MACHINERY & EQUIPMENT	-	65,751	-	733,000	733,000
18-433-00740-17021	MACHINERY & EQUIPMENT	136,493	-	-	-	-
18-433-00740-20014	MACHINERY & EQUIPMENT	38,963	-	250,000	-	-
	Capital Expenditures	*242,150*	*80,864*	*250,000*	*845,000*	*845,000*
433	**Total Traffic Control**	**242,150**	**80,864**	**250,000**	**845,000**	**845,000**
434	**Street Lighting**					
18-434-00740-00000	MACHINERY & EQUIPMENT	-	-	-	188,000	188,000
18-434-00740-22008	MACHINERY & EQUIPMENT	-	-	50,000	-	-
	Capital Expenditures	-	-	*50,000*	*188,000*	*188,000*
434	**Total Street Lighting**	**-**	**-**	**50,000**	**188,000**	**188,000**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**261,877**	**100,886**	**506,250**	**1,297,550**	**1,297,550**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF COMMUNITY PLANNING & ECONOMIC SUSTAINABILITY						
413	**Code Enforcement**					
18-413-00720-00000	IMPROVEMENTS	-	-	-	3,719,000	3,719,000
18-413-00720-17052	IMPROVEMENTS	1,185,831	2,060,196	3,119,000	-	-
18-413-00720-21011	IMPROVEMENTS	-	-	2,184,000	-	-
18-413-00740-00000	MACHINERY & EQUIPMENT	-	-	-	18,700	18,700
18-413-00740-20012	MACHINERY & EQUIPMENT	-	-	15,000	-	-
	Capital Expenditures	*1,185,831*	*2,060,196*	*5,318,000*	*3,737,700*	*3,737,700*
413	**Total Code Enforcement**	**1,185,831**	**2,060,196**	**5,318,000**	**3,737,700**	**3,737,700**
TOTAL DEPARTMENT OF CPES:		**1,185,831**	**2,060,196**	**5,318,000**	**3,737,700**	**3,737,700**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF PARKS & RECREATION						
451	**P&R Administration**					
18-451-00740-00000	MACHINERY & EQUIPMENT	-	-	-	8,400	8,400
	Capital Expenditures	-	-	-	*8,400*	*8,400*
451	**Total P&R Administration**	**-**	**-**	**-**	**8,400**	**8,400**

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
453	**Swimming Pool**					
18-453-00720-00000	IMPROVEMENT	-	-	-	27,000	27,000
18-453-00720-21014	IMPROVEMENT	-	16,320	-	-	-
18-453-00720-21034	IMPROVEMENT	-	12,532	-	-	-
18-453-00720-22009	IMPROVEMENT	-	-	20,000	-	-
18-453-00740-19013	MACHINERY & EQUIPMENT	3,780	-	-	-	-
18-453-00740-22010	MACHINERY & EQUIPMENT	-	-	11,000	-	-
	Capital Expenditures	*3,780*	*28,852*	*31,000*	*27,000*	*27,000*
453	**Total Swimming Pool**	**3,780**	**28,852**	**31,000**	**27,000**	**27,000**
454	**Parks Maintenance**					
18-454-00720-00000	IMPROVEMENT	-	-	-	13,000	13,000
18-454-00720-22011	IMPROVEMENT	-	-	11,500	-	-
18-454-00730-00000	BUILDINGS	-	-	-	64,540	64,540
18-454-00730-18052	BUILDINGS	-	67	-	-	-
18-454-00730-22012	BUILDINGS	-	-	15,100	-	-
18-454-00740-20017	MACHINERY & EQUIPMENT	7,930	-	-	-	-
18-454-00740-22013	MACHINERY & EQUIPMENT	-	-	35,500	-	-
18-454-00750-00000	IMPROVEMENTS TO LAND	-	9,638	-	-	-
18-454-00750-17056	IMPROVEMENTS TO LAND	-	-	-	495,814	495,814
18-454-00750-22014	IMPROVEMENTS TO LAND	-	-	600,000	-	-
18-454-00760-19014	VEHICLES	42,675	-	-	-	-
	Capital Expenditures	*50,605*	*9,704*	*662,100*	*573,354*	*573,354*
454	**Total Parks Maintenance**	**50,605**	**9,704**	**662,100**	**573,354**	**573,354**
458	**Community Center**					
18-458-00730-17055	BUILDINGS	-	8,250	-	-	-
18-458-00740-00000	MACHINERY & EQUIPMENT	-	-	-	10,710	10,710
	Capital Expenditures	-	*8,250*	-	*10,710*	*10,710*
458	**Total Community Center**	**-**	**8,250**	**-**	**10,710**	**10,710**
TOTAL DEPARTMENT OF PARKS & RECREATION:		**54,385**	**46,806**	**693,100**	**619,464**	**619,464**
TOTAL CAPITAL PROJECTS FUND EXPENDITURES:		**2,019,560**	**5,369,541**	**7,462,829**	**9,299,823**	**9,299,823**
Capital Projects Fund Revenue Total		**1,838,755**	**8,673,524**	**7,462,829**	**9,299,823**	**9,299,823**
Capital Projects Fund Expense Total		**2,019,560**	**5,369,541**	**7,462,829**	**9,299,823**	**9,299,823**
Capital Projects Fund Gain/(Loss) from Operation		**(180,805)**	**3,303,983**	**-**	**-**	**-**

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
32	**PARKING FUND**					
PARKING FUND REVENUE						
000	**Fines & Forfeits**					
32-000-33130-00000	OVERTIME PARKING	(66,117)	(115,603)	(85,359)	(91,140)	(91,140)
32-000-33131-00000	MISC PARKING VIOLATIONS	(9,272)	(18,839)	-	(16,645)	(16,645)
32-000-33150-00000	DISTRICT JUSTICE FINES - PKG	(6,351)	(15,489)	(9,228)	(12,028)	(12,028)
	Total Fines & Forfeits	**(81,740)**	**(149,931)**	**(94,587)**	**(119,813)**	**(119,813)**
000	**Interest & Rents**					
32-000-34110-00000	INTEREST INCOME-SAVINGS	(1,319)	(29)	(38)	(20)	(20)
32-000-34140-00000	INTEREST INCOME - PLGIT	(4,433)	(182)	(178)	(7,519)	(7,519)
32-000-34141-00000	INTEREST-BOND PROCEEDS	(2,578)	(835)	-	(1,283)	(1,283)
32-000-34141-GOB17	Parking GOB17 Series B	-	(44)	-	-	-
	Total Interest & Rents	**(8,330)**	**(1,090)**	**(216)**	**(8,822)**	**(8,822)**
000	**Intergovernmental**					
32-000-35010-00000	FEDERAL GRANTS	(2,870)	-	(25,000)	-	-
32-000-35704-00000	STATE GRANTS	-	-	-	(269,250)	(269,250)
	Total Intergovernmental	**(2,870)**	**-**	**(25,000)**	**(269,250)**	**(269,250)**
000	**Charges for Services**					
32-000-36321-00000	PARKING METER REVENUE	(158,885)	(202,433)	(280,924)	(280,924)	(280,924)
32-000-36322-00000	PARKING PERMITS	(7,243)	(13,068)	(12,902)	(14,650)	(14,650)
32-000-36325-00000	PARKING GARAGE LEASES	(36,823)	(64,238)	(59,260)	(63,066)	(63,066)
32-000-36335-00000	PARKING GARAGE DAILY	(27,953)	(30,386)	(43,753)	(43,326)	(43,326)
32-000-36345-00000	POMFRET GARAGE HOTEL	(19,048)	(66,566)	(79,174)	(85,926)	(85,926)
32-000-36355-00000	POMFRET GARAGE JUROR	(2,925)	(20,637)	(7,205)	(11,706)	(11,706)
32-000-36356-00000	POMFRET GARAGE - VICTIM/ADULT	-	(5,238)	-	(1,310)	(1,310)
32-000-36625-00000	POMFRET LOT LEASE	(13,250)	(23,394)	(22,443)	(24,054)	(24,054)
32-000-36635-00000	POMFRET LOT DAILY	(3,167)	(9,881)	(8,384)	(10,229)	(10,229)
32-000-36926-00000	W. LOUTHER LEASE-SUNSHINE	(9,155)	(9,156)	(8,906)	(9,004)	(9,004)
32-000-37620-00000	LEASED PARKING SPACES	(31,760)	(55,001)	(39,475)	(48,606)	(48,606)
32-000-37625-00000	PARKING LEASES - LIBERTY LO	(8,270)	(13,075)	(11,971)	(12,860)	(12,860)
32-000-37626-00000	W. LOUTHER LEASE - BCT	(360)	(840)	(500)	(780)	(780)
	Total Charges for Services	**(318,838)**	**(513,911)**	**(574,897)**	**(606,441)**	**(606,441)**
000	**Other Revenue**					
32-000-38010-00000	MISCELLANEOUS REVENUE	(664)	(380)	(417)	(402)	(402)
32-000-38012-00000	NET APPR. (DEPR) IN MV	(27)	736	-	-	-
32-000-38196-00000	HEALTH INSURANCE CO-PAY	(695)	(888)	(2,215)	(2,377)	(2,377)
32-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	-	(2,361)	-	(1,437)	(1,437)
32-000-39120-00000	REIMBURSEMENTS	(1,642)	(1,564)	(957)	(1,170)	(1,170)
	Total Other Revenue	**(3,027)**	**(4,457)**	**(3,589)**	**(5,386)**	**(5,386)**
000	**Other Sources**					
32-000-39510-00000	PROCEEDS OF BOND ISSUE	-	-	(100,000)	-	-
32-000-39990-00000	FUND BALANCE	-	-	(102,100)	(477,785)	(477,785)
	Total Other Sources	**-**	**-**	**(202,100)**	**(477,785)**	**(477,785)**
TOTAL PARKING FUND REVENUE:		**(414,805)**	**(669,388)**	**(900,389)**	**(1,487,497)**	**(1,487,497)**
PARKING FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
467	**Outside Agencies**					
32-445-00540-00000	CONTRIBUTION TO NON-GOVT	105,800	64,300	60,950	85,950	85,950
	Supplies, Services & Utilities	*105,800*	*64,300*	*60,950*	*85,950*	*85,950*
467	**Total Outside Agencies**	**105,800**	**64,300**	**60,950**	**85,950**	**85,950**

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
486	**Property & Casualty Insurance**					
32-486-00351-00000	DIRECT PROPERTY	1,347	1,357	1,470	1,544	1,544
32-486-00352-00000	COMP GEN LIABILITY	455	167	523	549	549
32-486-00353-00000	AUTOMOBILE LIABILITY	364	458	389	408	408
32-486-00354-00000	PUBLIC OFFICIALS' LIAB	307	307	333	350	350
	Supplies, Services & Utilities	*2,473*	*2,289*	*2,715*	*2,851*	*2,851*
486	**Total Insurance Premiums**	**2,473**	**2,289**	**2,715**	**2,851**	**2,851**
TOTAL DEPARTMENT OF ADMINISTRATION:		**108,273**	**66,589**	**63,665**	**88,801**	**88,801**
PARKING FUND EXPENDITURES - DEPARTMENT OF FINANCE						
445	**Parking Operations**					
32-445-00115-00000	SALARIES--PART TIME	9,826	17,069	42,829	45,880	45,880
32-445-00130-00000	SALARIES--FULL TIME	21,563	21,723	52,528	54,441	54,441
32-445-00158-00000	GROUP LIFE INSURANCE	54	57	72	76	76
32-445-00159-00000	GROUP DISABILITY INS	244	237	360	378	378
32-445-00167-00000	WELLNESS	-	-	50	50	50
32-445-00180-00000	SALARIES--OVER TIME	-	-	24,000	24,960	24,960
32-445-00191-00000	UNIFORM ALLOWANCE	475	396	965	1,010	1,010
32-445-00192-00000	FICA/MEDICARE	2,802	3,385	9,014	9,585	9,585
32-445-00194-COVID	UNEMPLOYMENT COMPENSATION	3,615	-	-	-	-
32-445-00196-00000	GROUP HOSPITAL INSURANCE	5,159	4,664	15,020	15,931	15,931
32-445-00198-00000	GROUP DENTAL INSURANCE	436	350	421	632	632
32-445-00199-00000	GROUP VISION INSURANCE	-	25	65	68	68
	Salaries, Wages, & Benefits	*44,172*	*47,905*	*145,324*	*153,011*	*153,011*
32-445-00210-00000	OFFICE SUPPLIES	7	49	300	300	300
32-445-00215-00000	POSTAGE	1,754	2,494	3,000	3,500	3,500
32-445-00220-00000	OPERATING SUPPLIES	3,589	5,614	6,136	7,780	7,780
32-445-00249-00000	VEHICLE SUPPLIES	37	3	200	200	200
32-445-00250-00000	MAINTENANCE SUPPLIES	4,172	9,566	8,430	10,039	10,039
32-445-00260-00000	SMALL TOOLS & EQUIPMENT	13,351	318	950	300	300
32-445-00321-00000	TELEPHONE	263	254	300	300	300
32-445-00331-00000	TRAVEL EXPENSES	-	-	308	360	360
32-445-00341-00000	ADVERTISING	923	745	1,000	1,100	1,100
32-445-00342-00000	PRINTING	1,119	329	4,212	4,212	4,212
32-445-00343-00000	PHOTOCOPY	398	376	100	600	600
32-445-00361-00000	ELECTRICITY	4,841	4,167	5,540	5,540	5,540
32-445-00371-00000	MAINTENANCE-LAND	5,158	4,717	5,420	5,680	5,680
32-445-00372-00000	MAINTENANCE-VEHICLES	119	238	100	500	500
32-445-00374-00000	MAINTENANCE-EQUIPMENT	8,479	8,709	12,200	5,360	5,360
32-445-00394-00000	OTHER SERVICE FEES	53,129	60,878	62,503	69,343	69,343
32-445-00420-00000	DUES & SUBSCRIPTIONS	2	-	50	450	450
32-445-00440-00000	LAUNDRY SERVICE	-	-	300	300	300
32-445-00461-00000	TRAINING	-	-	138	340	340
	Supplies, Services & Utilities	*97,341*	*98,456*	*111,187*	*116,204*	*116,204*
32-445-00720-00000	IMPROVEMENTS	-	-	-	70,965	70,965
32-445-00740-00000	MACHINERY & EQUIPMENT	-	-	-	574,000	574,000
32-445-00740-21003	MACHINERY & EQUIPMENT	-	-	31,000	-	-
32-445-00750-00000	IMPROVEMENTS TO LAND	-	-	-	7,050	7,050
	Capital Expenditures	-	-	*31,000*	*652,015*	*652,015*
445	**Total Parking Operations**	**141,514**	**146,361**	**287,511**	**921,230**	**921,230**
446	**Parking Garage**					
32-446-00115-00000	SALARIES--PART TIME	18,556	30,415	37,861	40,592	40,592
32-446-00130-00000	SALARIES--FULL TIME	20,743	22,146	22,495	23,607	23,607

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
32-446-00158-00000	GROUP LIFE INSURANCE	54	57	40	42	42
32-446-00159-00000	GROUP DISABILITY INS	244	237	200	209	209
32-446-00167-00000	WELLNESS	-	-	50	50	50
32-446-00192-00000	FICA/MEDICARE	3,012	3,962	4,618	4,912	4,912
32-446-00194-COVID	UNEMPLOYMENT COMPENSATION	2,017	1,915	-	-	-
32-446-00196-00000	GROUP HOSPITAL INSURANCE	5,159	4,664	4,464	4,614	4,614
32-446-00198-00000	GROUP DENTAL INSURANCE	436	350	334	351	351
32-446-00199-00000	GROUP VISION INSURANCE	-	25	36	38	38
	Salaries, Wages, & Benefits	*50,220*	*63,771*	*70,098*	*74,415*	*74,415*
32-446-00210-00000	OFFICE SUPPLIES	96	29	500	500	500
32-446-00220-00000	OPERATING SUPPLIES	2,213	-	6,030	6,030	6,030
32-446-00226-00000	CLEANING SUPPLIES	32	-	1,900	1,900	1,900
32-446-00226-COVID	CLEANING SUPPLIES	54	-	-	-	-
32-446-00250-00000	MAINTENANCE SUPPLIES	369	185	1,500	1,500	1,500
32-446-00311-00000	AUDITING SERVICES	-	-	2,600	2,600	2,600
32-446-00321-00000	TELEPHONE	2,545	2,631	2,520	2,520	2,520
32-446-00331-00000	TRAVEL EXPENSES	-	-	308	360	360
32-446-00341-00000	ADVERTISING	-	225	-	-	-
32-446-00342-00000	PRINTING	1,725	-	2,500	2,500	2,500
32-446-00361-00000	ELECTRICITY	4,093	3,443	6,600	6,600	6,600
32-446-00364-00000	SEWER	258	706	600	600	600
32-446-00366-00000	WATER	338	942	700	700	700
32-446-00367-00000	STORMWATER FEE	630	1,470	840	840	840
32-446-00371-00000	MAINTENANCE-LAND	-	243	500	500	500
32-446-00373-00000	MAINTENANCE-BUILDINGS	814	533	10,430	6,430	6,430
32-446-00374-00000	MAINTENANCE-EQUIPMENT	12,339	16,108	48,432	22,977	22,977
32-446-00394-00000	OTHER SERVICE FEES	28	-	-	-	-
32-446-00420-00000	DUES & SUBSCRIPTIONS	2	-	50	50	50
32-446-00461-00000	TRAINING	-	-	138	340	340
	Supplies, Services & Utilities	*25,536*	*26,515*	*86,148*	*56,947*	*56,947*
32-446-00730-00000	BUILDING	-	-	-	100,000	100,000
32-446-00730-17007	BUILDING	-	-	100,000	-	-
32-446-00730-21004	BUILDING	-	-	25,000	-	-
32-446-00740-21005	MACHINERY & EQUIPMENT	-	-	46,100	-	-
	Capital Expenditures	*(0)*	-	*171,100*	*100,000*	*100,000*
446	**Total Parking Garage**	**75,756**	**90,286**	**327,346**	**231,362**	**231,362**
472	**Debt Service**					
32-471-47120-00000	DEBT SERVICE PRINCIPAL	0	-	131,922	138,712	138,712
32-472-47220-00000	DEBT SERVICE INTEREST	25,155	20,731	22,749	16,158	16,158
32-472-47305-00000	NOTE ISSUE COSTS	-	480	-	-	-
	Debt Service	*25,155*	*21,211*	*154,671*	*154,870*	*154,870*
472	**Total Debt Service**	**25,155**	**21,211**	**154,671**	**154,870**	**154,870**
488	**Unallocated Employee Benefits**					
32-488-00195-00000	WORKERS' COMPENSATION	5,612	5,970	5,568	6,318	6,318
	Salaries, Wages, & Benefits	*5,612*	*5,970*	*5,568*	*6,318*	*6,318*
488	**Total Unallocated Employee Benefits**	**5,612**	**5,970**	**5,568**	**6,318**	**6,318**
492	**Transfers Out**					
32-492-49201-00000	TRANSFER TO GENERAL FUND	47,422	47,593	49,671	84,916	84,916
32-492-49232-00000	TRANSFER TO OTHER FUND	-	-	-	-	-
	Transfers Out	*47,422*	*47,593*	*49,671*	*84,916*	*84,916*
492	**Total Transfers Out**	**47,422**	**47,593**	**49,671**	**84,916**	**84,916**

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
800	**Depreciation**					
32-800-00800-00000	DEPRECIATION EXPENSE	135,777	139,279	-	-	-
	Depreciation	*135,777*	*139,279*	-	-	-
800	**Total Depreciation**	**135,777**	**139,279**	**-**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**431,235**	**450,700**	**824,767**	**1,398,696**	**1,398,696**
TOTAL PARKING FUND EXPENDITURES		**539,508**	**517,289**	**888,432**	**1,487,497**	**1,487,497**
Parking Fund Revenue Total		**414,805**	**669,388**	**900,389**	**1,487,497**	**1,487,497**
Parking Fund Expense Total		**539,508**	**517,289**	**888,432**	**1,487,497**	**1,487,497**
Parking Fund Gain/(Loss) from Operation		**(124,703)**	**152,099**	**11,957**	**-**	**-**

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget (Proposed)	2023 Budget (Adopted)
35	**HIGHWAY AID FUND**					
HIGHWAY AID FUND REVENUE						
000	**Interest & Rents**					
35-000-34140-00000	INTEREST INCOME - PLGIT	(10,374)	(605)	(645)	(6,743)	(6,743)
	Total Interest & Rents	**(10,374)**	**(605)**	**(645)**	**(6,743)**	**(6,743)**
000	**Intergovernmental**					
35-000-35505-00000	LIQUID FUELS ALLOCATION	(551,458)	(511,987)	(504,286)	(538,816)	(538,816)
	Total Intergovernmental	**(551,458)**	**(511,987)**	**(504,286)**	**(538,816)**	**(538,816)**
000	**Other Sources**					
35-000-39990-00000	FUND BALANCE	-	-	(175,069)	(154,441)	(154,441)
	Total Other Sources	**-**	**-**	**(175,069)**	**(154,441)**	**(154,441)**
TOTAL HIGHWAY AID FUND REVENUE:		**(561,832)**	**(512,591)**	**(680,000)**	**(700,000)**	**(700,000)**
HIGHWAY AID FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
430	**Public Works Field Operations**					
35-430-00720-00000	IMPROVEMENTS	-	-	-	700,000	700,000
35-430-00720-17026	IMPROVEMENTS	211,951	198,229	257,100	-	-
35-430-00720-17027	IMPROVEMENTS	342,183	144,325	240,000	-	-
35-430-00720-17028	IMPROVEMENTS	4,860	4,800	21,200	-	-
35-430-00720-17029	IMPROVEMENTS	69,323	192,040	90,000	-	-
35-430-00720-17030	IMPROVEMENTS	37,403	65,017	71,700	-	-
	Capital Expenditures	*665,720*	*604,411*	*680,000*	*700,000*	*700,000*
430	**Total Public Works Field Operations**	**665,720**	**604,411**	**680,000**	**700,000**	**700,000**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**665,720**	**604,411**	**680,000**	**700,000**	**700,000**
TOTAL HIGHWAY AID FUND EXPENDITURES:		**665,720**	**604,411**	**680,000**	**700,000**	**700,000**
Highway Aid Fund Revenue Total		**561,832**	**512,591**	**680,000**	**700,000**	**700,000**
Highway Aid Fund Expense Total		**665,720**	**604,411**	**680,000**	**700,000**	**700,000**
Highway Aid Fund Gain/(Loss) from Operation		**(103,888)**	**(91,819)**	**-**	**-**	**-**
Total Borough of Carlisle Revenue Total		**29,930,201**	**38,035,308**	**45,985,764**	**56,282,157**	**56,282,157**
Total Borough of Carlisle Expense Total		**27,241,432**	**31,756,119**	**45,210,505**	**56,239,381**	**56,239,381**
Total Borough of Carlisle Gain/(Loss) from Operation		**2,688,769**	**6,279,189**	**775,259**	**42,776**	**42,776**



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Budget Adoption Legislation

Carlisle All-America City 2021

RESOLUTION NO. _____

A RESOLUTION OF THE BOROUGH OF CARLISLE ADOPTING THE 2023 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, 2023 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 2023 is dedicated to fire services and one hundred (100) percent of local services tax revenue received in calendar year 2023 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 2022.

ATTEST:

_____ _____

Joyce E. Stone, Borough Secretary Sean M. Shultz, Mayor

Section 1 Attachment to the 2023 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	$ 487,417	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 487,417
401 Manager's Office	502,119	2,800	-	-	-	-	-	-	504,919
404 Legal Services	125,000	-	-	-	-	-	-	-	125,000
406 Personnel	276,683	-	-	-	-	-	-	-	276,683
407 Information Technology	340,908	719,500	-	-	-	-	-	-	1,060,408
467 Outside Agencies	7,050	-	-	-	-	-	-	85,950	93,000
486 Property & Casualty Insurance	131,298	-	-	49,985	-	137,689	-	2,851	321,823
Total	1,870,475	722,300	-	49,985	-	137,689	-	88,801	2,869,250
2. Department of Finance									
402 Finance Operations	511,608	-	-	-	-	-	-	-	511,608
402 Water Billing & Collection	-	-	-	238,645	-	-	-	-	238,645
402 Stormwater Billing & Collection	-	-	-	-	55,149	-	-	-	55,149
402 Sewer Billing & Collection	-	-	-	-	-	239,749	-	-	239,749
403 Tax Collection	147,586	-	-	-	-	-	-	-	147,586
445 Parking Operations	-	-	-	-	-	-	-	921,230	921,230
446 Parking Garage	-	-	-	-	-	-	-	231,362	231,362
472 Debt Service	678,271	455,509	-	1,236,965	74,333	1,603,652	-	154,870	4,203,600
481 Water Authority	-	-	-	8,125	-	-	-	-	8,125
481 Sewer Authority	-	-	-	-	-	15,200	-	-	15,200
488 Unallocated Employee Benefits	889,269	-	-	50,182	15,871	61,782	-	6,318	1,023,422
492 Transfers Out	2,400,199	-	-	679,330	718,476	710,155	-	84,916	4,593,076
Total	4,626,933	455,509	-	2,213,247	863,829	2,630,538	-	1,398,696	12,188,752
3. Fire Department									
411 Fire Department	1,164,509	1,132,000	-	-	-	-	-	-	2,296,509
Total	1,164,509	1,132,000	-	-	-	-	-	-	2,296,509
4. Police Department									
41A Police Administration	831,599	576,000	-	-	-	-	-	-	1,407,599
41I Police Investigation	415,189	-	-	-	-	-	-	-	415,189
41P Police Patrol	3,618,091	759,300	-	-	-	-	-	-	4,377,391
Total	4,864,879	1,335,300	-	-		-	-	-	6,200,179
5. Department of Public Works									
408 Public Works Administration	493,701	18,500	-	-	-	-	-	-	512,201
409 Borough Hall Maintenance	127,944	162,500	-	-	-	-	-	-	290,444
425 Sewer Collection System	-	-	-	-	-	5,297,022	-	-	5,297,022
427 Solid Waste Collection & Disposal	97,265	-	-	-	-	-	1,942,970	-	2,040,235
42L Sewer Lab	-	-	-	-	-	676,045	-	-	676,045
42M Lift Stations	-	-	-	-	-	484,004	-	-	484,004
42P Wastewater Treatment Plant	-	-	-	-	-	2,205,108	-	-	2,205,108
42S Bio-Solids Removal	-	-	-	-	-	1,211,905	-	-	1,211,905
430 Public Works Field Operations	676,998	83,550	700,000	-	-	-	-	-	1,460,548
431 Street Cleaning	-	-	-	-	148,745	-	-	-	148,745
433 Traffic Control	373,407	845,000	-	-	-	-	-	-	1,218,407
434 Street Lighting	287,909	188,000	-	-	-	-	-	-	475,909
447 Stormwater Operations	-	-	-	-	1,980,195	-	-	-	1,980,195
449 Water Lines Maintenance	-	-	-	4,345,708	-	-	-	-	4,345,708
44L Water Lab	-	-	-	227,001	-	-	-	-	227,001
44P Water Treatment Plant	-	-	-	3,602,345	-	-	-	-	3,602,345
450 Water Meter Maintenance	-	-	-	61,650	-	-	-	-	61,650
Total	2,057,224	1,297,550	700,000	8,236,704	2,128,940	9,874,084	1,942,970	-	26,237,472
6. Department of Community Planning & Economic Sustainability									
413 Code Enforcement	796,475	3,737,700	-	-	-	-	-	-	4,534,175
Total	796,475	3,737,700	-	-	-	-	-	-	4,534,175
7. Department of Parks & Recreation									
451 Parks & Recreation Admin.	118,697	8,400	-	-	-	-	-	-	127,097
452 Recreation Services	262,900	-	-	-	-	-	-	-	262,900
453 Swimming Pool	190,933	27,000	-	-	-	-	-	-	217,933
454 Parks Maintenance	589,094	573,354	-	-	-	-	-	-	1,162,448
455 Shade Trees	17,000	-	-	-	-	-	-	-	17,000
458 Community Center	114,956	10,710	-	-	-	-	-	-	125,666
Total	1,293,580	619,464	-	-	-	-	-	-	1,913,044
Total Expenditures	$ 16,674,075	$ 9,299,823	$ 700,000	$ 10,499,936	$ 2,992,769	$ 12,642,311	$ 1,942,970	$ 1,487,497	$ 56,239,381

BOROUGH OF CARLISLE

ORDINANCE NO. _____

AN ORDINANCE PROVIDING FOR THE MILL RATE UPON BOROUGH PROPERTY AND THE FIRE SERVICE APPROPRIATIONS TAX FOR THE CALENDAR YEAR 2022 AND SUCCEEDING YEARS UNTIL ALTERED BY BOROUGH COUNCIL

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

SECTION 1: A tax is hereby levied for general Borough purposes for the calendar year 2023, and succeeding years until altered by Borough Council, at the rate of 3.058 mills on each dollar of assessed valuation of real estate.

SECTION 2: The rate of the fire service appropriations tax set forth in Article VIII, Chapter 231, Taxation, of the Code of the Borough of Carlisle shall be .437 mills on each dollar of assessed valuation for the year 2023, and succeeding years until altered by Borough Council.

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

ENACTED AND ORDAINED this ___ day of December, 2022.

ATTEST:

_____ _____

Joyce E. Stone, Secretary Sean M. Shultz, Mayor



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Tables, Graphs, and Charts

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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: Auto-thermal Thermophilic Aerobic Digestion
ARP: American Rescue Plan
BMP: Best Management Practices
CARES: Coronavirus Aid, Relief, and Economic Security
CDBG: Community Development Block Grant
CDC: Centers for Disease Control and Prevention
CIP: Capital Improvement Plan
COVID-19: Coronavirus Disease 2019
CO2: Carbon Dioxide
CTH: Carlisle Town Homes
CURP: Carlisle Urban Redevelopment Plan
CVVB: Cumberland Valley Visitors Bureau
CY: Cubic Yards
C-1: Central Business District
DCA: Downtown Carlisle Association
DCNR: Pennsylvania Department of Conservation & Natural Resources
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
GHG: Greenhouse Gas
HATS RTP: Harrisburg Area Transportation Study Regional Transportation Plan
HOME: HOME Investment Partnerships Program
ICLEI: International Council for Local Environmental Initiatives
IMA: Inter-Municipal Authority
LERTA: Local Economic Revitalization Tax Assistance
LGUDA: Local Government Unit Debt Act
LST: Local Services Tax
MS4: Municipal Separate Storm Sewer System
MTCO2E: Metric Tons of Carbon Dioxide Equivalent
MTF: Multimodal Transportation Fund
OPEB: Other Postemployment Benefits
PAYT: Pay As You Throw
PENNDOT: Pennsylvania Department of Transportation

PLEAC: Pennsylvania Law Enforcement Accreditation Commission
PIRHL: Partnership for Income Restricted Housing Leadership
RFP: Request for Proposal
RGGI: Regional Greenhouse Gas Initiative
TAP: Transportation Assistance Program
TIF: Tax Increment Financing
TIGER: Transportation Investment Generating Economic Recovery
TRC: Truth & Reconciliation Commission
UCC: Uniform Commercial Code
VFD: Variable Frequency Drive

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

Accrual Accounting: A financial accounting method that allows an organization to record revenue before receiving payment for goods or services sold or expenses are recorded as incurred before the organization has paid for them.

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 that are intended to be held greater than a single reporting period and include land, improvements to land, easements, buildings, building improvements, vehicles, machinery and equipment, works of art and historical treasurers, infrastructure, and all other tangible or intangible assets that are used in operations. The Borough maintains a capitalization threshold of $5,000.

Capital Expenditures/Outlay: The amounts spent for the acquisition, maintenance, or improving of physical assets such as property, buildings, or equipment.

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.

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 (Annual Report): 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.

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.

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.

Deficit: Expenses exceed revenues, imports exceed exports, or liabilities exceed assets.

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.

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 Fund: A self-supporting separate accounting and financial reporting mechanism for which revenues and expenditures are segregated into a fund that sells goods and services to the public for a fee.

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.

Fiduciary Fund: A fund to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

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.

Permanent Position: Position filled by an employee whose appointment is not designated as temporary and does not have a definite time limitation of 1 year or less.

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

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

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

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

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

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

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

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

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

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



[End]