Borough of Carlisle, Pennsylvania

ANNUAL BUDGET

2025

















IN CARLISLE,

WE CARE.

- COMMITTED
- ACCOUNTABLE
- RESILIENT
- ETHICAL



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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, 2024. 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 "Long-Range Financial Planning" 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, 2024 accomplishments, and 2025 goals for each of the Borough's eight 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 2025 capital projects budget along with the five-year 2025-2029 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	M. Cate Mellen
Councilor	Safronia L. Perry
Councilor	Jackie R. Roos
Councilor	R. Mitch Shiles Jr.
Councilor	Jeff P. Stuby

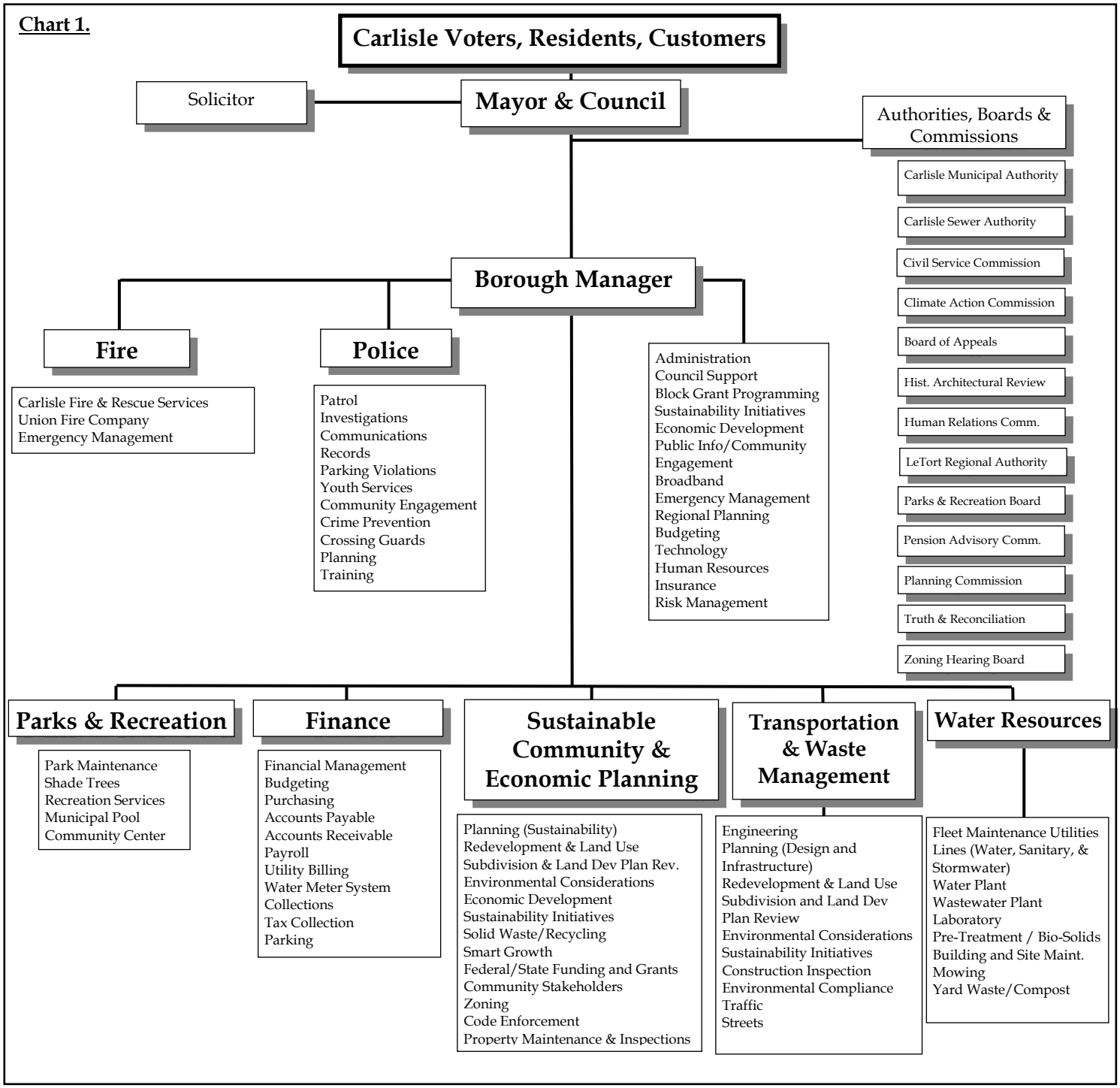
ADMINISTRATIVE OFFICIALS

Borough Manager	Susan D. Armstrong
Assistant Borough Manager	Richard JT Juday
Executive Assistant / Borough Secretary	Patricia A. Blair
Director of Finance	Jason H. Cohen
Director of Water Resources	Maurita E. Abeln
Director of Transportation & Waste Management	Jeff G. Bergsten
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





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Community Profile

GENERAL INFORMATION

The Borough of Carlisle is located in picturesque south-central Pennsylvania approximately 18 miles southwest of Harrisburg, the state capital. It has an area of approximately 5.5 square miles and a population of 22,341. 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 community enjoys the offerings of LeTort Park where our Fort LeTort Playground, 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

In Carlisle, our history inspires innovative ideas that create a safe, inclusive, and welcoming community where every individual can thrive and make a difference.

MISSION STATEMENT

In Carlisle, we CARE. Our team is dedicated to providing quality public services that support a safe, diverse, and dynamic community.

VALUES

In Carlisle, we CARE. We are…

- ✓ Committed
- ✓ Accountable
- ✓ Resilient
- ✓ Ethical

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 Pennsylvania Department of Labor & Industry the unemployment rate for Cumberland County in August 2024 was 2.9% compared to 3.4% for Pennsylvania, and 4.1% 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/curp) 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 slowed progress when compared to initial estimates). Once completed, the vision for the community will include an expanded, vibrant downtown with increased retail opportunity, increased green space, and housing for all income groups and ages. Because the new owners of the two largest sites have been a part of the process and have collaborated on the potential redevelopment uses for the sites, there is strong potential for implementation of the plan's recommendations.

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

CTH is a partnership between PIRHL, a nationally recognized full-service developer, general contractor, and owner of high-quality single family and multi-family housing and the Cumberland County Housing and Redevelopment Authorities. The project as constructed includes a 52-unit townhome, affordable residential development in the northern portion of the parcel and 3 veteran's housing garden apartment buildings containing 42 dwelling units on the southern portion of the 10-acre former Carlisle Tire and Wheel property. Still to be constructed is 20,000 square feet of commercial space in the southwest corner of the parcel.

The TIF Plan is a public/private partnership between the Borough and an affiliate of Carlisle Events, one of the world's largest presenters of collector car and truck events. Carlisle Events hosts eight car and truck shows at the Carlisle Fairgrounds annually. In business since 1974, its local affiliate, Carlisle Auto Industries, Inc., brings approximately $98 million and over 500,000 tourists to the local economy annually.

The TIF district is comprised of 46.4 acres in the Borough adjacent to the downtown (the former International Automotive Components ("IAC") site). The project, estimated to add $64.6 million in taxable value when built out, is comprised of a mix of commercial and residential development including: a 92-unit hotel (71,400 square feet), 146 mid-rise apartment units, 96 stacked flat apartment units, 104 townhouse units, 6,000 square feet of office space, 34,144 square feet of retail and restaurant space, and a 50 space parking lot. The 71,400 square foot hotel space is currently open for business and the majority of the anticipated dwelling units are either complete or under construction. Land development plans for 27,000 square feet of retail including a grocery store and 5,200 square feet of restaurant were conditionally approved on May 1, 2024. The current assessed value of all taxable real property located within the TIF district as of the effective date of creation has risen from $1,197,200 to its current value of $35,029,800, an increase of $33,382,600.

The proceeds from the TIF have paid for a variety of public infrastructure improvements. These include: 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. These necessary public improvements have been financed by a variety of state and federal grants and bond proceeds from the tax increment financing district.

As these projects develop, the Borough is seeing significant improvements to Carlisle's quality of life, services provided to Borough residents, and an increase to 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.
- 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, a lighted skatepark, and a 15-mile network of trails for walking, running, and biking.

Amenities within the park system include a lighted ball field, 6 lighted pickle ball courts, 4 tennis courts, 2 lighted basketball courts, 5 outdoor basketball pads, 10 parks with playground equipment, 5 rentable pavilions, and 3 spray pools.

In 2024, the Borough added a one-acre Fairground Avenue Linear Park that includes a Skate Park on Lot A and a Recreation Area on Lot D.

PUBLIC SAFETY

The police department is budgeted for 33 sworn officers. The fire department consists of two volunteer fire companies with 30 active volunteers, 6 paid drivers, and 1 paid part-time fire chief. 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.

> Insider Tip!
>
> Making a quick stop? Just park your vehicle and go, we offer a 15-minute free grace period where you won't need to pay or visit our meters & kiosks.

- **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. These lots generally offer a few short-term metered spaces and they were specifically designed to allow parking for frequent downtown visitors.

- **Pomfret Street Parking Garage** – is a facility that opened in the fall of 1999 that features 224 spaces available for both general public and private leased use. Currently, the Borough offers 111 leases on a month-to-month renewal basis. The garage has five floors, with four under roof. An elevator makes the garage handicap accessible. The garage is open 24 hours a day, 7 days a week. The Borough has agreements with the Comfort Suites Hotel and Cumberland County which allow

shoppers, hotel guests, people selected for jury duty, and other patrons to park in the garage at an hourly or daily rate.

- **On-Street Metered Parking** – meter zones have been established in the downtown area based on business and residential locations. The Borough has 56 on-street parking kiosks. 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 generally have the option to purchase a six-month parking lease. In 2025, the Borough converted the majority of its short-term single-spaced meters to Parking Kiosks which includes methods to pay via text, app, or coin/cards.

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 57.9 miles of streets, 18 miles of avenues, 635 fire hydrants, 43 traffic signals, 317 street lights, 990 storm water inlets, 1,314 water valves, 6,966 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 2025 Budget Message

November 8, 2024

To the Honorable Mayor and Borough Council:

I respectfully submit the Borough of Carlisle's Proposed Fiscal Year (FY) 2025 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 2025, 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 $58,828,627. 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 2024, and points to key issues for the upcoming year. It outlines financial policies for FY 2025 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 is only made possible through the collective efforts undertaken by each department and many team members throughout the organization. A sincere appreciation to our department heads, senior staff members, budget managers, and employees who contributed to this document. Your ongoing efforts, stewardship and contributions are commendable. Additionally, a special note of thanks once again to *Assistant Manager/ Finance Director Richard Juday for his diligence, guidance, and fiscal oversight* in the drafting of this document but moreover, throughout the course of the year. Job well done!

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

This Message and the budget document contained herein will demonstrate our commitment to advancing Carlisle's Strategic Plan by ensuring responsive, quality services; building an engaged community; managing financial resources responsibly; growing a healthy and sustainable community; building and maintaining inviting and safe neighborhoods; and, investing in safe and accessible infrastructure.

Laying Out a Course of Action

Beginning in mid-year, Borough department heads and budget managers start the annual development of the fiscal year operating and capital plan budgeting, and current fiscal year end projections. Key focus is given to Borough Council objectives, departmental needs, internal and external priorities, capital projects and equipment, personnel, revenue performance, inflationary impacts, as well as potential challenges. Like last year's development, the budget schedule also included the analysis necessary to look forward to a minimum of three years. This involved consideration of priorities, capital needs, and the operating and debt impact of those capital items over the coming years.

This year, the Manager and Assistant Manager/Director of Finance began meeting with departments the week of August 5, 2024 to review initial budget requests, justification for those requests, and to discuss challenges and opportunities that each operation either has encountered or foresees.

Budget requests and revenue projections were subsequently imported into the Borough's financial software program with the Assistant Manager/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.

Following is a snapshot of the Borough's projected year-end surpluses/deficits for the General Fund and primary enterprise funds for FYE 2024 and FY 2025 as well as recommended changes to each fund for FY 2025.

Projected Year End Surplus (Deficit)						
Description	01 General	06 Water	07 Stormwater	08 Sewer	09 Solid Waste	32 Parking
Projected 12/31/24 Fund Balance	$ 12,475,570	$ 8,161,924	$ 2,362,694	$ 19,446,428	$ 15,156	$ 1,390,467
Recommended Rate Change for FY 2025	No Rate Change	14.1% Increase	No Rate Change	No Rate Change	$85.86/Qtr $8.92/Tag	No Rate Change
Projected 12/31/25 Fund Balance	**$ 11,891,449**	**$ 6,472,315**	**$ 2,276,177**	**$ 18,998,645**	**$ 59,345**	**$ 1,172,672**
Budgeted FYE 2025 Surplus (Deficit)	(584,121)	(1,689,609)	(86,517)	(447,783)	44,189	(217,795)

FY 2025 Proposes:

- General Fund:
  - ✓ Fire Service Tax: No increase proposed.
  - ✓ General Purpose Tax: No increase proposed.
- Water Fund: Utility rates are scheduled to increase 14.10% ($5.95 to $6.79 per 100 cubic feet) *
- Stormwater Fund: Fees are not proposed to change.
- Sewer Fund: Utility rates are not scheduled to increase. *
- Solid Waste Fund: Increase pursuant to Solid Waste Contract terms for FY 2025.

** Pursuant to Gannett Fleming 2024 Water and Sewer Rate Study of borrowing and future fiscal year operating needs*

The Borough's continued steadfastness to its budgets and operations, combined with one-time and unplanned revenue sources have aided the Borough in offsetting budgeted deficits and unplanned expenditures. The results have led to audited FY 2023 surpluses for seven of the eight funds and projected surpluses for five of the eight funds in FY 2024. An audited budget surplus is favorable however, 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 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.

The FY 2025 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. For FY 2025, there are no anticipated operating budget deficits. However, seven out of eight funds are currently projected to use fund balance reserves to balance the FY 2025 budget for one-time capital project expenditures. These seven funds include the General, Water, Stormwater, Sewer, Parking, Capital Projects, and Highway Aid.

This Message will highlight key elements that are primarily applicable to all funds followed by an overview of the eight funds including details regarding multi-year projections, debt, revenue and expenditure trends, service level enhancements or modifications, and reserve balance goal status. It is important to note that each fund must be self-supporting and decisions on revenues and expenses for each of these funds are normally considered independently.

Borough of Carlisle

"Committed to Excellence in Community Service"

Overview

Dynamic & Responsible: *Responsibly managing the financial resources necessary to advance innovative initiatives, provide essential services and build a stronger community.*

Financial Policies and Best Practices: The Borough has adopted best practices consistent with the Government Finance Officers Association (GFOA), an association that focuses on public finance at the state and local level. The Borough has strategically implemented policies in all seven categories suggested by GFOA, which has benefitted the Borough in maintaining a sound financial foundation and a 2024 Aa1 credit rating by Moody's Investors Service.

The reader will find key highlights of financial policies that Borough Council has established for each fund, long-term financial planning strategies, fees, and charges necessary to ensure constant service delivery, grant pursuits that help maximize funding and advance internal and community objectives; and, ongoing communication advancements to maintain the public trust.

Credit Rating, Aa1: On October 3, 2024, Moody's Investor's Services announced that the Borough would maintain its credit rating of Aa1. In Pennsylvania, there are only 17 other municipalities that hold the distinct rating of Aa1 and only 12 having achieved the highest rating of Aaa. Aa1 ratings are of high quality and very low credit risk while Aaa are of the highest quality and the lowest level of credit risk.

> In Pennsylvania, only 17 municipalities hold the distinct rating of Aa1 with Carlisle Borough
>
> 12 others have achieved the highest rating of Aaa

When assigning a credit rating, Moody's considers factors such as the Borough's existing debt burden, pension liabilities, assessed property values and median income of the community, economy, 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.

For this year's credit review, Moody's noted the Borough's "robust reserve position" as stable, having available fund balance above 140% of revenue, which is far above the Borough's target for several years. Moody's noted the Borough's economy as stable. However, resident income (adjusted median household income 77% of the US median) and wealth (full value per capita $65,000) levels are below average, and poverty is elevated at 19%.

Factors that could lead to a future downgrade of the Borough's credit rating include material decline in resident income and wealth levels; significant decrease in financial ratios to below 80% of revenue; and growth in long-term liabilities ratio to above 225% of revenue.

Factors needed to potentially upgrade our rating include economic growth supporting strengthened resident incomes to approximately 120% of the US median; growth in property value wealth (full value per capita) to approximately $180,000; and a decline in long-term liabilities ratio to below 100% of revenue.

These factors are 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 strong credit rating proved beneficial for the 2024 Bond Issuance of $5,595,000 that occurred on October 10, 2024. During that same evening's Council Meeting, Borough Council was informed by its financial advisor, Davenport & Company, that the Borough received a favorable interest rate of 3.87%. The funds will be used for General Government and Water Fund capital projects.

Quarterly Budget Status Presentations: In 2024, the Borough once again continued its practice to hold public presentations with the goal of elevating transparency and providing a greater understanding of the Borough's financial position. Details such as revenue and expenditure performances, strategies implemented to address community challenges such as utility arrearages, and the Director of Finance presented program enhancement updates. Each presentation was live streamed and is available for viewing by the public at any time. This practice will continue in FY 2025 consistent with GFOA, the Borough's Strategic Plan, and our commitment to improving communications and outreach internally and externally.

Annual Audit: The Borough's independent certified public accountant firm, Smith Elliott Kearns CPAs & Advisors, presented its audit findings during the regularly scheduled November 2024 Workshop Meeting. In summary, the Borough received an unmodified audit opinion, which is the best that a governmental entity like Carlisle can receive. There were no findings, and a positive change in fund balance/net position was noted in General, Capital Projects, Asset Forfeiture, Water, Sewer, Parking, Solid Waste and Stormwater Funds. A negative change in fund balance/net position was noted in Highway Aid but was forecasted and planned.

Smith Elliott Kearns also conducted a single audit, which was necessary due to the amount of federal grant award funds expended in 2023.

Establishment of Fees and Rates: In recent years, the Borough has made great strides in reviewing its current fees and structures to ensure delivery of services and programming enhancements. For example, Council entered into a professional engineering services contract in 2023 to perform a water and sewer systems rate study that evaluated required rates to finance needed water and sewer capital improvements with findings and recommendations presented to Council in September 2024 (refer to Water and Sewer Fund sections in this document for additional information). Council also authorized a study to increase the effectiveness of the existing parking management system including on and off-street parking. The study's findings are anticipated to be presented by early 2025.

Transfers Among Funds: Several departments within the Borough provide administrative services to multiple funds. The Borough has adopted best practices to ensure equity among funds and in these instances where administrative services are shared, transfers occur to expense and reimburse funds accordingly.

Grant Advocacy: In April 2023, Borough Council retained the services of Delta Development Group for grant advocacy services to help obtain grant funding. Grant funding has significantly helped the Borough to advance those initiatives and service enhancements identified by Borough Council as priorities. The FY 2025 Budget includes retaining grant writing and advocacy services.

Multi-Discipline Funding Partners: Following are grants that the Borough has been awarded and contracts executed that are beneficial to the implementation of various projects. This strategy is also consistent with the Borough's adopted Strategic Plan. The FY 2025 Budget includes funding for services and grant match requirements for planned projects and programming.

Community Development Block Grant Program Award, $341,710*:* The Borough receives an annual CDBG allocation since it is deemed a HUD-entitlement community. Our community has benefitted from these funds for decades as we have used funds consistent with the CDBG's mission ranging from public accommodation, housing, economic activities, safety initiatives, etc. The Borough's PY 2024 (6/1/2024-7/31/2025) budget was approved in July 2024 consistent with CDBG programmatic requirements.

Transportation Alternatives Set-Aside (TASA), $633,000: The Borough was awarded federal TASA funding for the Carlisle Route 74 School Zone Shared-Use Path Project, which will be used to construct improvements along the south/west side of PA 74 and B Street. The project shall provide a safer connection for pedestrians and bicyclists between the Urban Redevelopment core, surrounding neighborhoods, and the Carlisle School District campus.

Commonwealth Financing Authority Local Share Account, $96,500: The Borough was awarded an LSA Category 4 grant to be used toward the purchase of a new rescue fire pumper, which is a critical asset to ensuring the safety of our community and region. The cost for this apparatus is over $1.1M and therefore, additional funding is being explored to reduce the impact on the Borough's General Fund.

Transportation Infrastructure Investment Fund (TIIF), $1,200,000: The Borough was awarded TIIF funding for roadway improvements associated with the Carlisle Connectivity Project's final phase that includes improvements to North Hanover Street and Carlisle Springs Road, the addition of a 5-point roundabout at the intersection of North Hanover, West, and East Penn Streets and Fairground Avenue.

Pa Commission on Crime and Delinquency - Byrne Justice Assistance Grant Program, $250,000: These funds will be used to support the Borough's Co-Responder Program for a two-year period. The Program is an innovative initiative designed to enhance the community's response to mental health and substance use

disorders. The funding is specifically aimed at addressing the critical need for specialized intervention with the goal of reducing violent incidents, decreasing reliance on emergency departments, and fostering improved health outcomes within the Borough.

PennDOT Green Light Go Grant, $410,400: The grant will optimize traffic signal control at 22 intersections along the Hanover Street and High Street corridors; provide generator adaptor kits at specific signals during power outages; and, provide the Borough with the ability to replace aging equipment with state of the art equipment to capture high resolution data available to PennDOT.

COVID-19 American Rescue Plan Act H20 Pa Grant, $520,000: This grant was awarded through the Commonwealth Financing Authority for the purposes of providing much needed funding for the Borough's Sanitary Sewer System Rehabilitation Project.

Regional Transportation Plan Grant, $1,700,000: In January 2024, the Borough executed a reimbursement grant amendment for the RTP grant received from the US Transportation, Federal Highway Administration that increased the Borough's total grant from $1M to $2.7M for the Carlisle Connectivity Project, North Hanover Street component.

Cumberland County Bridge Program Partnership: In March 2024, Borough Council took action to participate in the 2024-2028 Cumberland County Local Bridge Inspection Program. This program designates the County to absorb the cost for the Borough's East Louther and East Pomfret Street bridge inspections that otherwise would need to be absorbed by the Borough. Repairs and improvements based on the inspections are the sole responsibility of the Borough.

American Rescue Plan Act: The Borough elected to recognize its 2021 award of $9,186,671 in State and Local Fiscal Recovery Funds as revenue replacement as permitted by Federal guidelines. By doing so, this provided the Borough with maximum flexibility in the use of funds. To date, approximately $1,664,118 has been either expended, allocated, or proposed to be allocated to various projects and obligations. The remaining funds of approximately $8,422,402 are set aside for future projects to be identified through a process that was developed in 2024 taking into consideration the Borough's Strategic Plan, Comprehensive Plan, Climate Action Plan and Truth and Reconciliation recommendations. Categories identified to provide future funding are Transportation, Infrastructure, Economic Development, Racial Equity, Climate Action, Housing and Participatory Budgeting. The FY 2025 Draft Budget proposes $665,000 of funding for the Bedford and East Street Transportation Improvement Project ($215,000) and the Solid Waste Program Repayment to the General Fund ($450,000).

Outside Agencies: In August 2023, Borough Council approved updated guidelines for the Outside Agencies annual budget process to increase the opportunity for organizations to submit applications for a variety of areas. In 2024, Borough Council awarded $17,650 to 19 agencies who met the spirit of the Outside Agencies initiative. The FY 2025 budget reflects the Borough's $20,000 commitment to Outside Agency funding.

Borough of Carlisle

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Police K-9 Fundraising Campaign: The Police Department has continued its fundraising efforts for the Borough of Carlisle's K-9 program with an objective that the program be self-sustaining and less reliant on tax dollars for future years. The K-9 fund has raised $3,993 so far in FY 2024 with one initiative that included partnering with other jurisdictions to host a fundraising event that supported not only the Borough's K-9 Program, but others. Additionally, the Borough's K-9 Program has benefitted from the generosity of donors who support the cause. FY 2025 includes continuing to support the K-9 program.



Municipal Collaboration Efforts: A variety of approaches was undertaken in 2024 to collaborate and partner with municipalities on issues of mutual interest and concern. For example, Borough Council sent a letter in support of Halifax Township's creation of a new public crossing in Fort Halifax Park for crossing safety. The Borough and its adjacent partners have also assisted one another in pursuing grant funding opportunities that improve the quality of life within our municipalities as we understand such advancements create sustainable communities that benefit the entire Carlisle region. Several key examples include pedestrian improvements, comprehensive park, recreation and open space planning, infrastructure improvement support, etc. along with intergovernmental agreements that continue to benefit all parties in providing potable water, sewage treatment, and public safety to name a few.

Energy Costs: The FY 2025 budget development considers economic conditions that can affect the Borough's operational costs. Worldwide distribution chain issues are considered, and assumptions are made that certain factors will continue such as costs for materials, chemicals, and fuel. Electricity, natural gas, diesel and gasoline trends and budgetary impacts are reflected below.

Electricity: The Borough has been able to capitalize on bulk purchasing of electricity and anticipates that the trend will continue in 2025 as the Borough realized savings under a new contract that was entered into in 2021, with rates 9% lower than the previous contract. FY 2025 takes into consideration lighting costs associated with new developments, while also recognizing that these new developments have advanced on-street solar power options that align with the Borough's Climate Action Plan.

Natural Gas: The Borough is working with its energy consultant to investigate whether savings could be achieved by pursuing long-term natural gas contracts. No changes were recommended during 2024 but will continue to be monitored in 2025.

Diesel/Gasoline: The Borough participates in a cooperative purchasing program to bid on diesel and gasoline for the coming 12-month period. In May 2024, the Borough reaffirmed the execution of contracts to lock in fixed and competitive rates for both diesel and gasoline, which were lower than the COSTARS alternative. The FY 2025 budget includes these fixed contract costs.

Borough of Carlisle

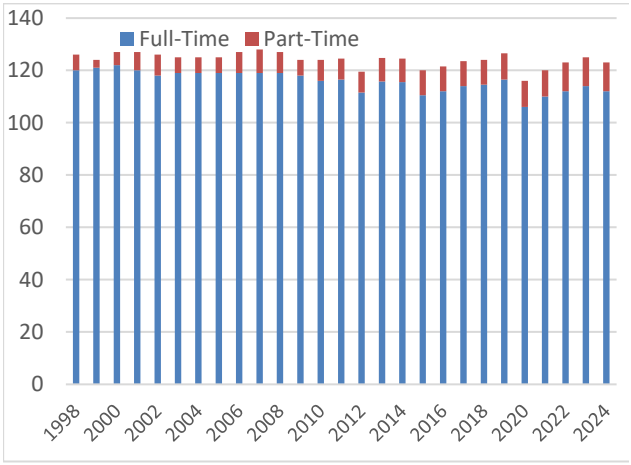
"Committed to Excellence in Community Service"

Caring and Professional: *Ensuring responsive, quality services by our knowledgeable and committed staff.*

Personnel: A historical snapshot of full-time and part-time Borough employees is reflected in this section. The Borough continues monitoring open positions and aligning our workforce based on needs and priorities. Our goal is to continue to maximize efficiencies, identify and advance professional development throughout the organization, allocate resources responsibly, and collaborate among departments to advance our mission. Recruitment of non-uniform and uniform positions combined will result in a total of 16 full-time and one part-time position by year end.



For FY 2025, it is anticipated that the Borough will focus on building facility improvements and maintenance with the addition of one full-time manager and potentially reallocation of two vacant positions. Additionally, four other non-uniformed positions remain unfilled and continue to be evaluated. The uniformed staff complement is currently budgeted at 33 with part-time and full-time civilian staff complementing operations. In 2024, the position of Community Service Officer has been created and once filled is anticipated to serve as an ambassador for the Borough providing a variety of services and working alongside our police officers, co-responder, public works, parks and codes staff.





Workforce Empowerment and Development: The Borough's uniform and non-uniformed employees are an invaluable asset to this organization and our community. Recruitment and retention strategies have been elevated over the course of the past several years including advancing a culture of belonging, promoting training and professional development opportunities, collaborating among departments, and providing forums for employee engagement, knowledge sharing, and problem solving. For example, Management had formed four staff sub-committees to advance specific objectives that were either consistent with the Strategic Plan or Borough objectives. Those sub-committees included Vision Zero, Record Management System, HRIS System and the Co-Responder Program. The Record Management System committee concluded their research work in FY 2024 and provided a recommendation that subsequently was approved by Borough Council in September 2024. Additionally, it is envisioned that

10 Borough employees were promoted within our organization in 2024!

another internal committee shall be created to explore renovation and rehabilitation needs of select facilities. All departments will continue to encourage and support professional development, share individual skillset, knowledge, and talent across the organization with the objective of advancing a more equitable workplace that also serves to augment succession planning objectives. The FY 2025 budget continues to promote these strategies with emphasis on the Borough's Strategic Plan for positive service delivery, and employee empowerment with the goal of problem solving and improving operations.

Competitive Compensation: The Borough has continued to recognize the need to maintain a compensation strategy that is competitive to attract and retain necessary talent to carry out our mission. The Borough's non-uniformed plan was designed to be reviewed periodically based on market data. It includes a cost-of-living adjustment and merit component based on an employee's successful evaluation. Uniformed personnel are afforded a cost-of-living and service adjustment pursuant to the terms of the Collective Bargaining Agreement. In FY 2024, the Borough also procured an employee compensation tool that identifies market salary data for non-uniformed positions that can then be used to identify inequities and provide clarity on salary ranges.

The proposed budget currently reflects a cost-of-living increase and merit component as structured in the non-uniformed compensation plan. The non-uniformed average increase for cost-of-living (3.0%) combined with the merit is 3.87%; median 3.86%, understanding that the market analysis is being finalized and that any modifications to non-uniformed pay band scales will need incorporated.

The FY 2025 budget also incorporates a cost-of-living increase and service adjustment for uniformed officers. The uniformed cost-of-living increase of 3.0% combined with service increment on average is 5.12%; median 3.0%, pursuant to the Collective Bargaining Contract. **Note: These calculations do not take into account Academy candidates' adjustments upon graduation.*

Healthcare Costs Rise by 9.4% in FY 2025: Over the past several years, the Borough's healthcare coverage increases have fluctuated between 6-15% annually. For FY 2025, the Borough anticipates an increase of 9.4%. The Borough's healthcare cooperative noted that FY 2024 is experiencing the highest claim year across all programs, and they anticipate that healthcare co-op participants' costs will continue to rise due to chronic conditions not diagnosed timely due to the pandemic; rising hospital expenses and medications including therapy drugs; inflation; and, increased morbidity. Additionally, pharmacy costs account for approximately 33% of the Borough's total medical expenses when looking at data for claims incurred in mid-2023 to mid-2024 timeframe.

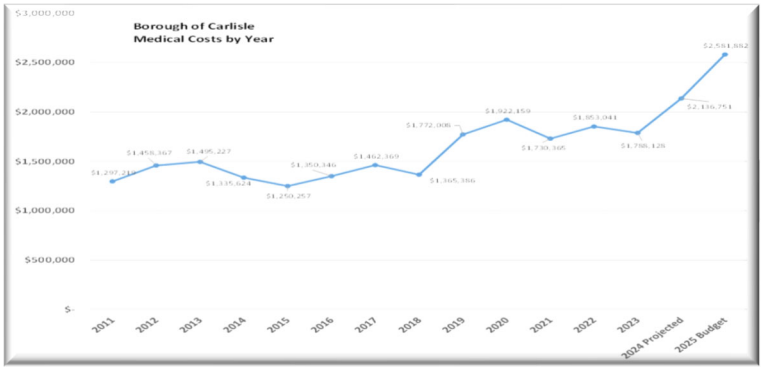
The Borough has taken strides to manage costs throughout the past several years. Starting in 2021, a working group of non-uniformed employees were assigned to review our coverage and explore options.

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 plan with a Health Savings Account (HSA) option implemented. The first three years of the HSA's implementation saw 20% of non-uniformed electing to participate in the HSA program. Additionally, the Borough's wellness programming includes a higher contribution rate for tobacco use.

For FY 2025, the Borough anticipates retaining the current structure, plan design, and options. However, management anticipates compiling a working group of non-uniformed employees similar to 2021 to review coverage and provide recommendations on design options that could potentially reduce costs. Wellness awareness training and programming will be elevated to provide additional measures and understanding of the factors impacting individuals' health and wellness that can lead to making informed health decisions for the employee and their participating family members.

The Collective Bargaining Agreement for Years 2024-2026 that our uniformed personnel have in place included modifying the medical insurance from the Borough's PPO plan to a high deductible plan. The uniformed employees pay a share of the Police COBRA premium and percentage of salary with each being determined in meeting the wellness requirement that follows the current non-uniformed wellness definition.



For FY 2025, the Borough has assumed that any unfilled non-uniformed or uniformed positions may require family coverage upon hiring. This is consistent with the Borough's practice of budgeting expenditures conservatively.

Pension Plans Remain Adequately Funded for FY 2025: 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 $642,702 in state aid for FY 2025. The Borough will record the minimum municipal obligation in the General Fund and transfer to the pension funds accordingly. Deficits (if any) will be apportioned among the various as appropriate; surpluses (if any) will be deposited into the pension plans on a pro-rated basis. Currently, the Borough anticipates a surplus and therefore the funding will be managed and deposited into the pension plans on a pro-rated basis. The Borough has maintained the current pension formula and contribution rates for non-uniformed and

uniformed participants given ongoing concern that significant contributions may be required in the future should the Borough not receive future state aid allocations. Thus, required employee contributions (non-uniformed 1.5% of salary; uniformed 5.0% of salary) will continue.

Workers' Compensation Insurance Rises: 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. Additionally, the Borough's coverage cost formula is partially based on payroll. In 2023, the Borough's Safety Committee continued to actively assess and make recommendations to mitigate potential injuries and losses. In FY 2024, the cost of worker's compensation rose 16.6% due primarily to higher claims in FY 2023. For FY 2025, rates are anticipated to increase by approximately 22.6% due primarily to the Borough's experience modification factor that was impacted by two incidents.

Employee Engagement: The Borough created an Employee Engagement Committee in late 2021. In Fiscal Year 2024, the Committee planned and carried out employee appreciation and engagement initiatives; provided input for wellness programming activities; engaged in dialogue regarding a program to gain understanding of non-profits and our community's needs; chose two local non-profits for holiday-giving; planned fundraising activities to benefit the local United Way; partnered with the Borough's main street organization; and, explored ways to recognize our veterans. These efforts are consistent with the Borough's strategy to increase non-digital outreach, activities, and access. The FY 2025 Budget includes continuing support for engagement activities.



Land Use Reform: On January 25, 2023, the Borough formed an internal Land Use Reform Committee comprised of select staff and Council, and the chairs of the Borough's Zoning Hearing Board and Planning Commission with the task of comprehensively reviewing the Borough's adopted policies and land use regulations. Since the committee's formation, Borough Council has approved amendments to the land use map and official zoning map for a brownfield site and parking reforms to adjust the parking requirement for dwelling units that are envisioned to improve the efficacy of the local housing market, reduced regulations that require lot consolidation and demolition for parking, encouraged infill development where parking is underutilized, and continue to explore barriers to the reuse of existing building for dwelling and induce the latent demand for small scale housing in all neighborhoods. These actions are consistent with Council's Strategic Plan and the FY 2025 proposed budget includes funds to initiate and further master planning and goals related to land use.

Capital and Business Investment Equity: In 2023, Carlisle Borough entered into a lease agreement with a family-owned minority start-up business for the second floor at the Stuart Community Center. The lease was structured using a graduated scale over the course of three years and the Borough's PY 2024 (7/1/2024-6/30/2025) Community Development Block Grant (CDBG) funds shall continue to pay for the start-up business's utility cost share.

Borough Council also approved a lease of the former railroad station building known as Hope Station for the Hope Station Opportunity Area Neighborhood Council with terms and conditions structured to provide flexibility that is envisioned to help advance the organization's strategic vision. The Borough's PY 2024 CDBG funds shall be used to pay for the organization's utility costs during the program year as well as a portion of the organization's salaries and programming needs.

Economic Support: During two former budget years, Council took action to assign funding for future economic development activities in the Borough's C-1 Business District. In 2024, Council approved funding in the amount of $50,000 to be used toward the renovation of the Carlisle Theatre, a historic landmark within the C-1 business core and provided monetary and in-kind services to the Borough's main street organization, the Downtown Carlisle Association. Funding is proposed to continue the longstanding support for the Downtown Carlisle Association. Borough Council also took action during its November 6 Workshop Meeting to provide 3-hour free parking for the holiday season to support local shops, restaurants, and service providers downtown. It is also





anticipated that Council will weigh the merits of reassigning FY 2024 funding for the purposes of replenishing the Borough's future economic budget line in anticipation of continuing to support Council's vibrant and thriving economic base initiatives. In FY 2025, the Borough will consider the addition of a part-time staff person to work with economic development initiatives housed within the Borough's Sustainable Community and Economic Planning Department as well as being an active liaison and champion of the business community. Funding is currently available for this part-time position in the Borough's FY 2025 Parking Fund budget.

The Borough Council also took action in April 2024 to endorse a Business in Our Sites application to DCED that is envisioned to provide much needed funding to assist the current developer with the remediation and redevelopment of a former brownfield site, "Frog Switch Manufacturing". Council recognized that the funding is vital to fostering economic growth, advancing revitalization, and improving the overall quality of life for the Carlisle community.



Truth and Reconciliation: Like its 2024 counterpart, the Fiscal Year 2025 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 and the February 2023 adoption of Resolution 02-09-2023-01 that accepted the recommendations of the Carlisle Truth and Reconciliation Commission. In April 2024, Penn State Dickinson Law introduced the Antiracist Development Institute to Borough Council that included a proposal to partner with Penn State Dickinson Law on the ADI. Additionally, Borough Council approved Resolution 05-09-2024-01 urging the Pennsylvania General Assembly to adopt the Governor's state budget proposal and fully and fairly fund public schools in the Commonwealth, which is consistent with the spirit of the Carlisle Truth and Reconciliation Commission's recommendations on public education. The FY 2025 Budget is proposed to include the Borough's future partnership with Penn State Dickinson Law and continued support and advancement of the TRC's work.

Human Rights Campaign Designation: The Human Rights Campaign evaluates over 500 cities nationwide on inclusive and equality laws, policies and services offered as an employer and local government. In 2022, the Borough earned the Human Rights Campaign's Municipal Equality Index "All Star" designation. In 2023, the Borough scored 100, which was 10 points higher than in Year 2022. At the writing of this Message, the Borough's 2024 MEI score has not been released by the HRC. However, the Carlisle Borough Human Relations Commission and staff have continued to use the MEI information to identify potential areas for improvement as well as in a broad range of HR disciplines and functions supported by the Fiscal 2025 Budget. For example, in FY 2024, Borough Council supported transgender/veterans' rights to provide gender-affirming care to transgender veterans, approved expanding group healthcare eligibility to

qualifying domestic partners of employees as well as dependent children of the domestic partner, and remained a supporter of Carlisle's Annual Pride Week.

Community Engagement: Advancements in public outreach strategies have occurred in the past several years to encourage community engagement at the local level through social media, door hangers, utility bill inserts, surveys, events, and in-person forums. Some examples of this outreach included potential infrastructure improvements at East/Bedford Streets, community garden installation, attending job fairs, partnering on special events such as National Night Out and Earth Day, advancing and promoting programming through a variety of methods, etc. Through an October 2024 Mayoral Proclamation, the Borough also recognized its community volunteers, authorities, boards, and commission members for their personal contributions to our community and for serving "selflessly advising our government and ensuring that limited resources are used in the most efficient and effective way".



Mayoral Proclamation
Extra Mile Day 2024
Recognition of Carlisle Borough's
Volunteers, Authorities, Boards and Commission Members

WHEREAS, Carlisle, Pennsylvania, is a community that acknowledges a special vibrancy exists when individual citizens collectively go the extra mile in personal effort, volunteerism, and service; and

WHEREAS, Carlisle, Pennsylvania, is a community that encourages its citizens to maximize their personal contributions to the community by giving of themselves wholeheartedly, with total effort, commitment, and conviction, to their family, friends, and community; and

WHEREAS, Carlisle, Pennsylvania, is a community that chooses to shine a light on and celebrate individuals and organizations who "go the extra mile" to make a difference and lift fellow members of their community; and

WHEREAS, Carlisle, Pennsylvania, embraces the responsibility of meeting the needs and demands of the Carlisle community by providing citizens an opportunity to voice their opinions and assist Borough government in meeting modern life's demands, efficiently, fairly, and economically; and

WHEREAS, Carlisle wishes to recognize its volunteers, and members of Authorities, Boards and Commissions who serve selflessly advising our government and ensuring that limited resources are used in the most efficient and effective manner.

NOW THEREFORE, I, Sean M. Shultz, Mayor of Carlisle, Pennsylvania, do hereby proclaim November 1, 2024, to be Extra Mile Day. On this day, I extend Carlisle's sincere appreciation to all our Borough volunteers, and each member of our Authorities, Boards and Commissions, and recognize their invaluable service and dedication to our community.

Presented this 10th day of October, 2024

MAYOR OF THE
BOROUGH OF CARLISLE:

Sean M. Shultz

The FY 2025 budget continues to support community engagement and transparency efforts through various approaches.











Borough of Carlisle

"Committed to Excellence in Community Service"

Healthy & Sustainable: *Growing a healthy community supported by thoughtful neighborhood spaces that is socially and environmentally sustainable, improves quality of life, protects ecosystems and conserves natural resources,*

Municipal Operations: The Climate Action Plan calls for a Municipal Operations Plan given municipal operations contribute to Carlisle Borough's carbon footprint. Such operations should take into consideration energy use and maintenance of public buildings, motor vehicle transportation and procurement, drinking water and wastewater treatment, and solid waste generation, collection, and recycling. FY 2025 includes the continuance of a comprehensive biosolids management plan that is considered the most cost-effective, safe and beneficial re-use of biosolids; implementation of a pilot program to address PFAS substances in the water treatment process; additional EV charging stations for public and municipal use; 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. Staff are also expected to undertake an analysis of operations and staffing with the goal of reducing vehicle miles traveled by employees.

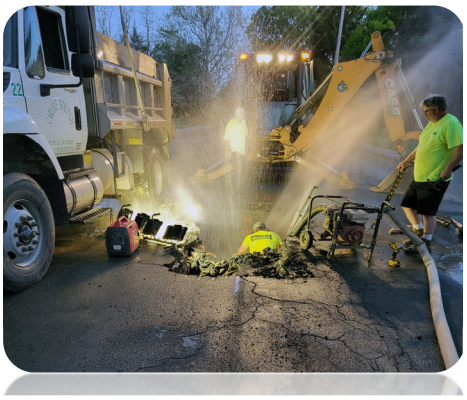


Green Infrastructure: In FY 2024, the Borough continued to advance green infrastructure improvements to assist with stormwater mitigation as well as to maintain grass to meadow conversions, vegetative swales and rain gardens, shade trees and to explore green roof infrastructure. The FY 2025 reflects the Borough's commitment to green infrastructure advancements through various projects including among others weighing the merits of the installation of a green roof at the Borough's Water Plant facility, additional conversions of public land from lawn to meadow, stormwater mitigation, landscaping, and stream enhancements, and the continuance investment in the shade tree program.



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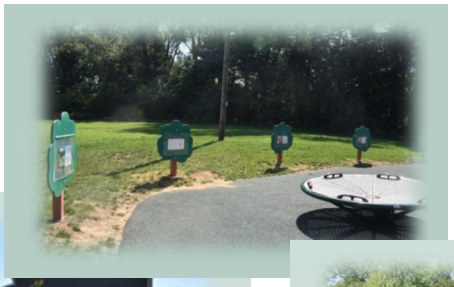


Infrastructure Improvements: The Borough's commitment to upgrading existing transportation infrastructure that significantly improves safety, and mobility will continue in FY 2025 including continuing the Borough's Road maintenance programming, exploring improvements to alleyways, completing the final phase of the Borough's Connectivity Project, implementing improvements to Bedford and East Streets, and Waggoner's Gap Road to name a few. Additionally, the FY 2025 Budget includes continuing to invest heavily into the maintenance and improvements of water, sewer, stormwater infrastructure totaling over $15.2M.

Bird Town Designation: In June 2024, the Borough joined three other Cumberland County municipalities in becoming a designated Bird Town community. Council's adopted Bird Town Resolution 06-13-2024-02 commits the Borough to seek community-based sustainable solutions that can strengthen the Carlisle community and provide positive social, economic, and ecological outcomes. 2025 work plan will include steps consistent with the spirit of said Resolution.

Parks, Recreation and Open Space: In FY 2024, the Borough completed its Fairground Avenue Linear Park, which features a skate spot, multi-use path, recreational area, and green space. Additionally, the Borough sought grant funding assistance for the development of a comprehensive parks, recreation, and open space plan that among others will look at accessibility, current and future needs and enhancements, environmental sustainability and address long-term sustainability to focus on maintenance, programming, funding, etc. The FY 2025 Proposed Budget provides funding for developing a comprehensive park, recreation, and open space plan and ongoing maintenance of the Borough's 164 acres of recreational land and its facilities including our 18 parks, community swimming pool, multi-purpose community center, 15+ mile network of trails, and various amenities throughout our park system.









Borough of Carlisle

"Committed to Excellence in Community Service"

Welcoming & Livable *Building and maintaining inviting and safe neighborhoods through affordable housing and engaging recreational opportunities where residents and businesses flourish.*

Co-Responder Program: In FY 2023, the Borough finalized the development of a public safety, co-responder program that assists in diverting non-violent emergencies to appropriate professionals. The co-responder works alongside uniformed and non-uniformed departments, and community stakeholders connecting individual needs with available community resources. FY 2024 included the implementation and funding of the program's startup with the hiring of one full-time staff member who currently has 130 referrals. Additionally, the Borough was awarded PCCD grant funding in 2024 for two years (2025 and 2026) of this pilot program. The FY 2025 Budget includes funding this program and the potential hiring of a part-time co-responder to assist with programming and caseload if/when deemed appropriate.

Consolidated Annual Performance Evaluation Report (CAPER): As noted in the "Multi-Discipline Funding Partners" section of this Message, the Borough receives an annual allocation of funding from HUD to address and improve quality of life issues, housing, and economic opportunities for low to moderate income. This funding allocation comes in the form of a Community Development Block Grant (CDBG). Federal regulations governing the CDBG Program require the Borough to apply for funds and set goals in a Consolidated Plan. The Consolidated Plan is a five-year planning document, and each year an "Annual Plan" is submitted to HUD updating the Borough's goals and listing the specific CDBG activities for that program year. On October 10, 2024, Borough Council approved the submission of its annual Consolidated Annual Performance Report (CAPER). Highlights of the report included three owner-occupied households receiving grant funding for renovation and maintenance of their homes; two small businesses afforded shopsteading loans; support for Hope Station Community Service program and utility assistance.







Five-Year Consolidated Annual Plan: In 2024, the Borough partnered with the Cumberland County Housing and Redevelopment Authority to complete the Borough and County's respective five-year Consolidated Plans with Year One Action Plan effective July 1, 2025. Part of the process included seeking public input on affordable housing, housing preservation, housing conditions, senior and/or other vulnerable population needs, community facilities and/or recreation needs and other community development needs. Carlisle Borough promoted the survey via social media, hard copies at select venues, and residential door hangers to gain public input. A Housing Summit was also held in

partnership with Dickinson College to discuss the impediments to affordable housing within the Borough and the County. The Five-Year Consolidated Plans for the County and the Borough are currently slated for completion April 2025 and submitted to HUD by May 2025.

Rental Inspection Programming: The Borough's Rental Inspection Program continued through Year 2024. Borough Council received an update on the program during its October 2, 2024 Workshop Meeting at which time staff provided an overview of the successes and also challenges to date. The FY 2025 Budget includes the continuance of this program, which is designed to ensure safe and healthy housing, preserve housing stock, protect vulnerable tenants, and maintain neighborhood property values.

Council has also designated funds from the Borough's CDBG Program to provide financial assistance to owners of rental residential properties to rehabilitate and address code violations in exchange, owners are required to rent to low- and moderate-income tenants for a designated timeframe.

Accessible and Connected *Investing in safe pedestrian-bike-and transit friendly options that connect people to places they need to go with convenient, accessible infrastructure that reduces car dependency.*

Vision Zero: Resolution 08-10-2023-02 accepted and adopted Vision Zero, a strategy that takes a comprehensive approach to eliminating traffic fatalities and severe injuries on streets, and increase safe, healthy, and equitable mobility. Through the enactment of this Resolution, the Borough has committed to developing an Active Comprehensive Transportation Plan no later than 2027 that will take into consideration input from multi-modal street users, with the goal of eliminating traffic fatalities and severe injuries on Borough-owned streets by 2033. An internal Vision Zero sub-committee comprised of staff members from planning, engineering, public safety, and public information departments have been compiled to formulate a timeline that shall be reported to Council. It is also anticipated that the sub-committee will evolve and include community members willing to share their knowledge and time to advancing the VZ goals.

Borough Council also took action in August 2024 to authorize the submission of a Safe Streets and Roads for All (SS4A) grant application to advance the Vision Zero initiative. Additionally, the Mayor was selected to participate in the 2024 Mayors Institute for Pedestrian Safety cohort. Ten mayors from across the country were selected to receive training and resources from subject matter experts to assist with short- and long-term safety improvement strategies. FY 2025 includes funding for such advancements.

Pedestrian Improvements: Two initiatives that Borough Council has endorsed pursuing grant funding include the Carlisle Route 74 School Zone Shared-Use Path Project to increase pedestrian and bicyclist safety and promote alternative transportation along State Route 74. In 2024, the Borough received $633,000 in TASA funding for the Route 74 Project and anticipates moving forward with the first phase in

the upcoming fiscal year. The second project is the Carlisle Noble Boulevard School Zone Shared-Use Path Project. Both projects have been endorsed by the Carlisle School District as the projects will serve to calm vehicular traffic and improve the overall quality of life for our community. The FY 2025 Proposed Budget includes moving forward with the initial phase of the Route 74 Project and potential grant match requirements for either project if the Borough is successful in obtaining additional grant funding.

Borough of Carlisle

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General Fund Overview

FY 2023 Audit: Deficit Gap Closed; Surplus Realized
FYE 2024 Projection: Initial Deficit Gap Closed; Surplus Estimated at $135,740
FY 2025: General Purpose and Fire Service Tax Proposed to Remain Unchanged
Use of Appropriated Fund Balance Recommended for Remaining Capital Projects Deficit of $584,121

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

FY 2023 Audit – Deficit Closed, Surplus Realized: The Borough's FY 2023 was built and approved with an operating deficit of $851,023. That deficit was envisioned to be balanced using fund balance. Several factors attributed to revenues exceeding projections and reduced expenditures primarily from wages and benefits of positions that either were not filled or only partially filled, as well as the receipt of one-time revenues resulted in a realized surplus.

FYE 2024 Projection: The FY 2024 General Fund was built with a deficit of $189,344 and was recommended to be balanced using Appropriated Fund Balance as Reserves were projected to be above Council's goal at year-end. The deficit pertained to Capital Project transfers to support the Fund's capital expenditures. Also, it was noted that the General Fund Operating Budget was considered balanced but only through the incorporation of a Fire Service Tax increase of .315 mills. That operating deficit is now projected to be a surplus currently estimated at $135,740 due primarily from wages and benefits of positions that either were not filled or only partially filled during this year. 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 2025 Balanced through Use of Appropriated Fund Balance: The Proposed FY 2025 General Fund Budget is projected to end the year with a deficit of $584,121 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 deficit pertains to Capital Project transfers to support the Fund's capital expenditures. The General Fund Operating Budget is considered balanced.

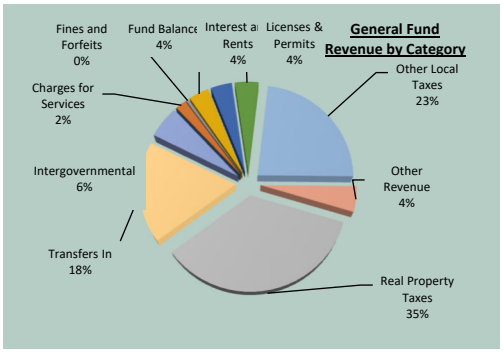
Following summarizes the primary sources of revenues and an overview of the Borough's Real Estate Tax.

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FY 2025 General Fund Revenues Estimated to Increase by 3.92% Due Primarily to Rising Interest Rates

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 2025 revenue sources and supports this statement.



While Revenues are estimated to increase slightly due to rising interest rates, the Borough also anticipates that FY 2025 tax revenues will increase due to continued redevelopment of its brownfield sites.

General Fund Tax Structure & Forecast Overview

Home Rule Charter: The Borough's Home Rule Charter requires the Borough to levy real estate taxes pursuant to the limitations established under the Pennsylvania Borough Code. Currently, the Borough Council has the authority to levy real estate tax not exceeding 30 (thirty) mills ($30.00/$1,000 of assessed value) for General Borough purposes. The Borough also has the authority under the State Code to levy taxes for debt service, pensions, shade trees, street lighting, utilities, fire, fire facilities, library, emergency services and street improvements. To date though, the Borough has only levied taxes for General Purposes and Fire Services.

Current Millage Rate	
General Purposes	3.058
Fire Services	.752
Total Tax Millage	3.810
Total Borough Real Estate Taxes for Average Assessed Home	$685.80

General Purposes Tax: 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.

Fire Services Tax: The "Fire Services" mill rate helps fund a portion of our volunteer fire departments' needs. A group of very committed volunteers who rely heavily upon generous donations and municipal contributions to maintain their highly trained, effective, first responder volunteer base primarily operates the Borough's fire companies (Carlisle Fire & Rescue and Union Fire Company).



The Borough's Fire Tax currently funds approximately 67% of the fire expenses, with the remaining 33% being absorbed through the Borough's other General Fund revenues. For FY 2025, the

Borough's Fire Department Operations Budget is $1,300,514; Capital Projects are $101,000 for a total of $1,401,514. Revenues used to help offset these costs include Firefighter's Relief funding, which is distributed from the foreign fire insurance tax under Act 205 of 1984 and the Borough's Fire Tax. Under the current millage of .752, a budget gap of $150,481 will need to be closed through use of General Purposes Tax monies that would otherwise be allocated to other General Fund needs and service delivery such as police, streets, parks and recreation, general government, lighting, etc.

General Fund Five-Year Forecast: The Borough's anticipated fund balance reserves are projected to be 97% at FYE 2025, which is above Council's goal of 25%. However, multi-year projections based on the anticipated draw down of fund balance for capital and operating expenditures suggest that without potential rate adjustments and thoughtful budget management, the General Fund Reserves will drop below the Borough Council's 25% reserve goal to 18% in FY 2029.

GENERAL FUND
MULTI-YEAR PROJECTIONS
(Potential Rate Increases Not Considered In This Table)

	2024	2025	2026	2027	2028	2029
Operating Revenue	12,413,454	12,981,248	13,008,646	13,075,149	13,143,855	13,214,802
Admin Transfer	2,817,920	2,895,349	2,694,226	2,762,461	2,836,409	2,886,127
Capital Revenue	-	-	-	-	-	-
Total Revenue	15,231,374	15,876,597	15,702,872	15,837,610	15,980,263	16,100,928
Operating Expenses	11,231,729	12,265,923	13,502,086	13,785,483	14,118,276	14,489,373
Admin Transfer	2,817,920	2,895,349	2,694,226	2,762,461	2,836,409	2,886,127
Capital Expenses	1,045,985	1,299,446	2,986,896	1,410,650	804,600	609,270
Total Expenses	15,095,634	16,460,718	19,183,208	17,958,594	17,759,285	17,984,769
Net Activity	*135,740*	*(584,121)*	*(3,480,336)*	*(2,120,985)*	*(1,779,022)*	*(1,883,841)*
Projected Ending Fund Balance	12,475,570	11,891,449	8,411,113	6,290,129	4,511,107	2,627,266
% of Operating	111%	97%	62%	46%	32%	18%

Future Tax Mill Considerations		
2025	N/A	3.81 Mills
2026	($388,066)	4.08 Mills
2027	($545,151)	4.18 Mills
2028	($787,652)	4.35 Mills
2029	($1,087,801)	4.55 Mills

While successful budget management in the past several years has resulted in addressing budgeted deficits, the Borough continues to be 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 General Purposes tax increase.

The Borough reports publicly on the status of the Borough's finances, actively monitors trend shifts and continues its practice of exploring revenue sources (e.g., fees, grants, etc.). Real estate taxes, however, are the primary source needed to sustain our local government operations and essential services thus, a phased in approach to raising the Borough millage similar to the table above will continue to be considered.

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Real Estate Tax Mill Rate History: The Borough elected to raise the Fire Tax in FY 2024, which was only the seventh time since 2002 that Borough property taxes have increased, even though inflation has outpaced the Borough's tax rate increases by 19.32% when assuming a tax rate of 3.81 mills for FY 2025. To the right is a snapshot of the real estate tax increases and taxes in comparison to inflation.

Real estate taxes have consistently comprised 26.36% to 40.64% of the Borough's General Fund revenues. For FY 2025, real estate revenues are estimated at 35.19%.

Our General Fund real estate tax revenue can only grow through the construction of new homes and/or businesses or through a county reassessment of properties. The Borough is primarily an older, built-out community with very little opportunity to expand home and business opportunities. In comparison, adjacent neighboring municipalities have growth potential given their land mass. Housing age and types also vary in our community.

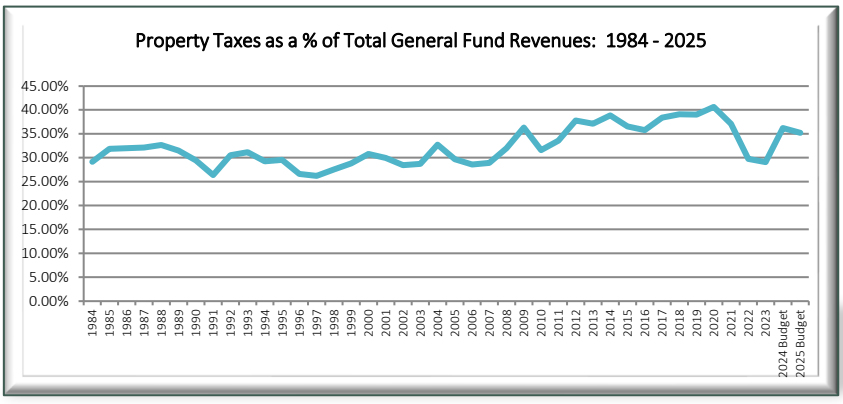
Real Estate Tax History

Year	Millage (Combined)	Change	Notes
2025	3.810	-	
2024	3.810	.315	Fire Tax Increase
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%
2023	3.495	-	-	307.026	10.86	3.67%
2024	3.810	0.3150	-	314.175	7.15	2.33%
Rate Change From 2010 - 2024			24.59%			43.91%
						19.32%

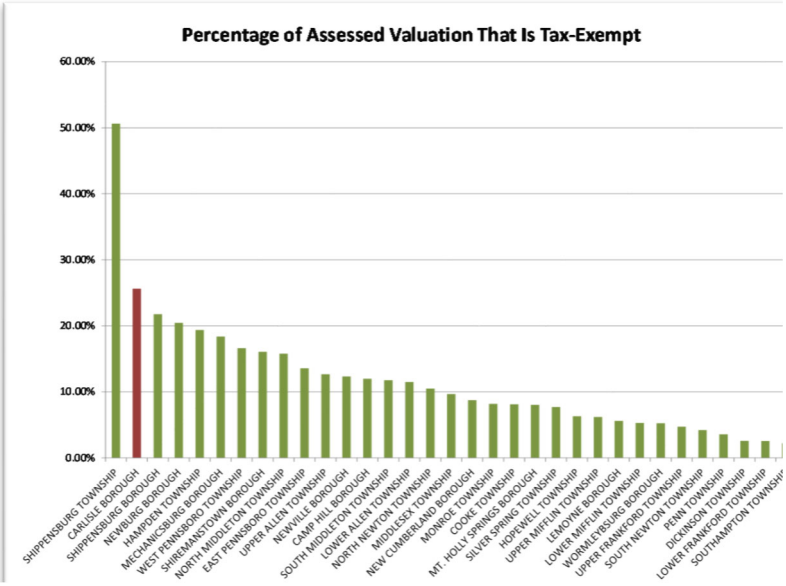
* CPI Data is "CPI-All Urban Consumers - CUUR0000SA0" as of August of each year.



Borough of Carlisle

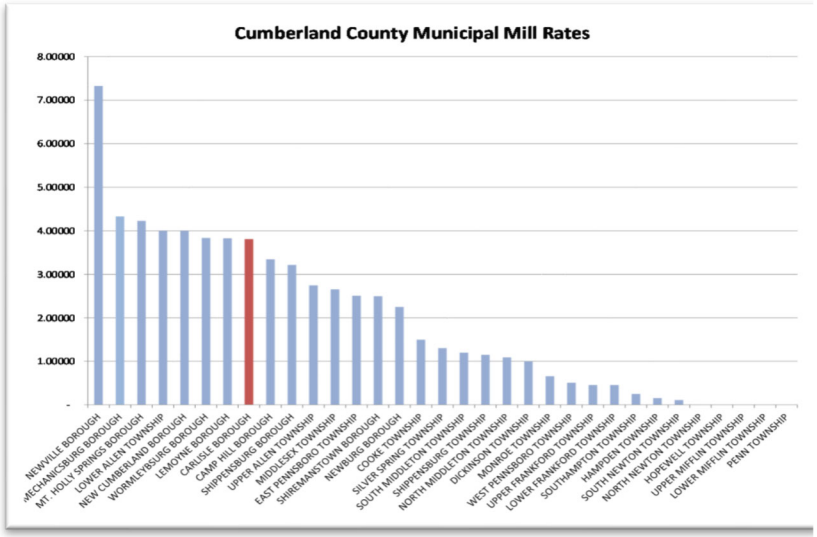
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Additionally, as the County Seat, the Borough has a diverse inventory of charitable nonprofits, academic institutions, and government facilities. Several of these tax-exempt status properties make annual PILOTs (payment in lieu of taxes) to the Borough, which aids the stress of the General Fund. However, these voluntary payments are not predictable and often are less than non-exempt tax assessed properties of the same valuation. The most recent data available at the writing of this report indicates that 25.65% of properties within the Borough were tax exempt in 2024, which is the second highest in Cumberland County. Moreover, the last County assessment of properties occurred over a decade ago, so assessed property values are not consistent with market values. For a municipality like Carlisle Borough, this means that we do not inherently reap the same benefit as those municipalities that realize growth through new construction valuations.

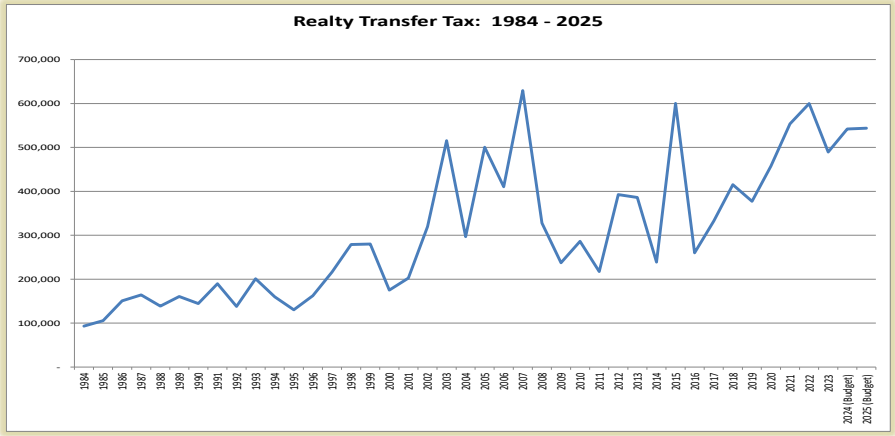


The chart to the right is a comparison of municipal tax mill rates within Cumberland County.

Assuming all other municipalities remain constant with their current millage rate, the Borough holds the eighth highest position in the County, yet we hold the second highest in tax-exempt properties.



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 anticipates that the FY 2025 Real Estate Tax revenues collected will be close to budget. For FY 2025, the Borough has taken into consideration performance trends and has budgeted accordingly.

Miscellaneous Tax Revenues Collected

Earned Income Tax: 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 2025, the Borough anticipates receiving approximately $2,458,695 in taxes on one-half percent (.5%) of residents' earned income and one percent (1%) of non-residents' earned income. Approximately 14.94% of the Borough's General Fund operating expenditures will be funded by the EIT.

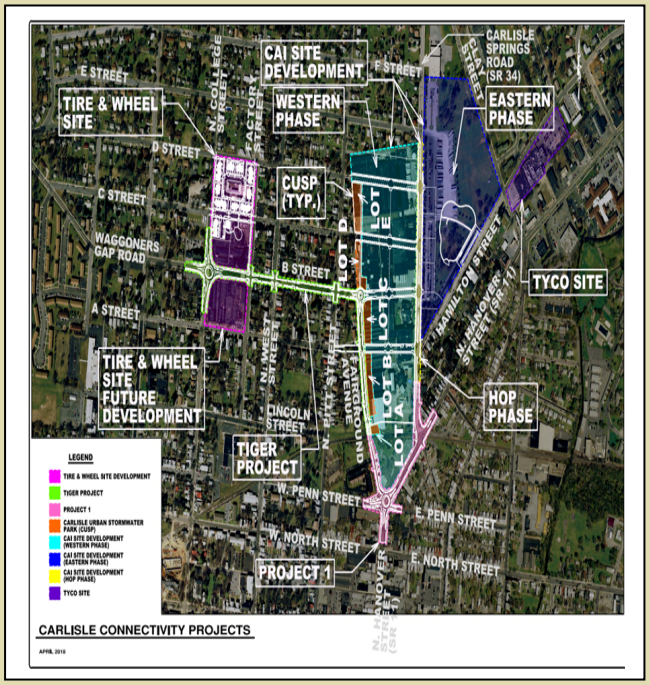
Local Services Tax: Individuals employed within the Borough of Carlisle pay the Local Services Tax (LST). This $52.00 annual tax provides direct funding for police, fire, and other municipal services. The Cumberland County Tax Claim Bureau collects this tax from employers and remits the appropriate amount to the Borough. For 2025, the Borough anticipates receiving approximately $767,974 in LST, which will fund approximately 4.67% of the Borough's General Fund operating expenditures.

Admissions and Amusement Device Taxes: Events that require patrons to pay to attend, including payments by donation, contribution, or dues/membership fees, are required to pay a tax of 10% of the price of admission (with noted exclusions). The Borough collects this tax throughout the year based on the timing of when such events occur and anticipates receiving $64,660 in FY 2025 revenues. The Borough also collects an Amusement Device Tax on a quarterly basis for entities that own and operate mechanical, electrical or electronic devices that require payment to play/use. The quarterly fee ranges from $11 - $18.50 per quarter per device. The FY 2025 budget anticipates collection of $5,277 in Amusement Device Tax revenues.

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Carlisle Brownfield Developments' Status:



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

As in prior four years' budgets, staff are once again taking a conservative approach estimating FY 2025 tax revenue given the status of each site.

Former Carlisle Tire & Wheel, North College Street: A moderate tax revenue increase occurred with the overall completion of this development that includes affordable housing in the form of 52 townhomes and 42 rental units, along with an office building. A required 20,000 square foot est. commercial component needs to be constructed before the total project is considered complete. Total FY 2024 Borough Real Estate Tax collected for this development was $17,180.

Former IAC/Masland Industries, Carlisle Springs Road-TIF District Tract: The Tax Increment Financing District is a public/private partnership between the Borough of Carlisle, Cumberland County, Carlisle School District, and the developer (Carlisle Auto Industries). The TIF District is comprised of 46.4 acres in the Borough and focuses on the redevelopment of a former brownfield site, commonly known as Masland Industries or International Automotive Components (IAC), which closed in 2008. When fully built-out the project is estimated to add $64.6 million in taxable value. The site is zoned Urban Mixed Use, which provides the opportunity for a mix of residential, commercial, and open space. In FY 2019, a zoning amendment was approved by Council that among other items set a threshold for multi-family apartments and minimum dwelling unit sizes, and a reduction in off-street parking requirements. The development includes a hotel, 146 mid-rise apartment units, 96 stacked flat apartment units, 104 townhouse units, retail, office and restaurant space and parking. While the 92-room Hilton-brand Homewood Suites Hotel temporarily stalled during the pandemic, it was successfully completed and opened in 2022. A majority of the residential is either occupied, under construction, or in the planning stage. Lot 1 construction activities are anticipated to occur in 2025 with the addition of an 18,000 square foot grocery store, a restaurant at the corner of A Street and Carlisle Spring Road, along with 9,000 square feet of future retail. Additional development opportunities await for the east side of Carlisle Spring Road.

The initial assessment of this entire site was $1,197,200 prior to improvements and has since increased to a taxable assessed value of $35,029,800. While the assessed value continues to go up, the Borough does not 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 Year 2037.

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 if 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 totaling $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 was the first and final payment obligation under the Borough's guarantee. Debt service payments since then have now been the responsibility of the developer.

The developer conveyed two tracts (known as Lots A and D) to the Borough in 2021 for the purposes of public use. These two tracts feature a linear public park with a skate spot, multi-use trail, accessible playground with inclusive elements, stormwater controls, etc.

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. The current assessed valuation of this site is: $475,800, which results in Borough real estate tax revenue of $1,813.

Frog Switch Manufacturing Site, East High Street: The Frog Switch Manufacturing Company shuttered mid-2023. The Borough surveyed residents and those most affected on the best reuse for the 30-acre site. Survey results indicated open space, commercial, and residential housing as the top three preferences. In late 2023, Borough Council took action to rezone this tract from General Industrial to Urban Mixed Use, the same zoning as the brownfield sites located in the northwest quadrant of the Borough.

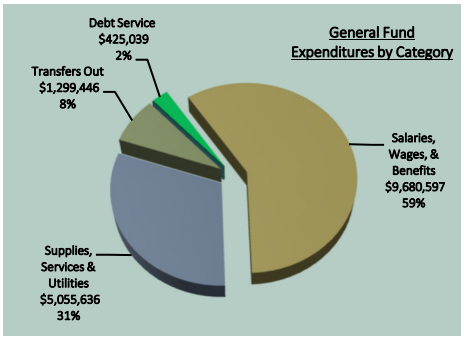


Borough Council also took action in April 2024 to endorse a Business in Our Sites application to DCED that is envisioned to provide much needed funding to assist the current developer with the remediation and

redevelopment of this site. The current assessed value of this site is $2,377,300 which results in Borough real estate tax revenue of $9,057.

FY 2025 Expenditures Forecasted to Increase by 3.72% Primarily Attributed to Labor Costs

2025 Operating Expenditures: The FY 2025 Proposed General Fund Operating Expenditures are anticipated to increase primarily attributed to labor costs for funding of previously unfilled positions, cost of living adjustment and rising medical insurance costs.



General Fund Debt Service Principal Balance $1,112,440 as of 12/31/2024): The Borough issues debt to finance significant capital projects having a useful life of at least the term of the debt issued.

Capital Projects Debt Service Principal Balance $7,401,335 as of 12/31/2024: Beginning in 2017, all general capital projects are now recorded in the Capital Projects Fund. No capital projects are recorded in the 2024 General Fund Budget.

Capital Projects: $5,287,383 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 with FY 2025 funding at $3,157,525.

General Fund Recap: The Proposed FY 2025 is considered balanced as operating revenues are anticipated to exceed operating expenses. Appropriated Fund Balance will only be used for Capital Projects totaling $584,121.

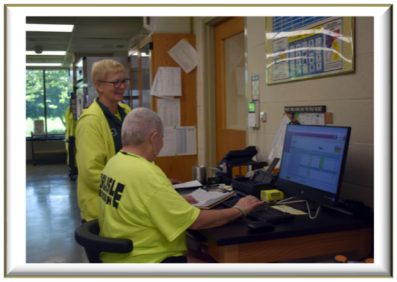
Rising interest rates and investments have improved revenues that help offset previously anticipated operating expenses. However, the Borough's operating and capital needs are expected to outpace anticipated revenues in the long term. Specifically, successful budget management in the past several years has resulted in addressing budgeted deficits, however the Borough continues to be faced with a number of challenges (e.g., debt service, rising healthcare, and funding capital expenses) that will likely require a General Purposes tax increase in future years. These rising costs have surpassed revenue growth, which requires a regular evaluation of rates and when necessary, recommendations to increase rates to support operating costs. The Borough understands that rate increases impact the community and as such timing of rate increases across funds and services require strategic implementation to limit the number of rates increases in any given year. Increases in tax rates are often attempted to be offset by no increases in other fund services to limit the overall burden of rate increases in any given year.

Water Fund Overview

FY 2023 Audit – Revenues Exceed Expenditures- Surplus of $877,197
FYE 2024 Projections: Revenues Exceed Expenditures Est. at $315,318
FY 2025: Rate Increase Proposed & Use of Appropriated Fund Balance Recommended

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.



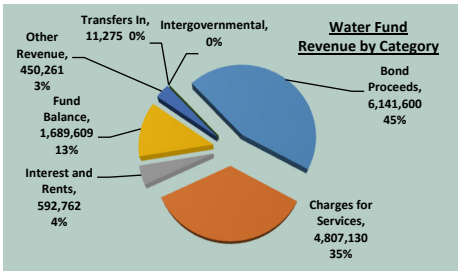


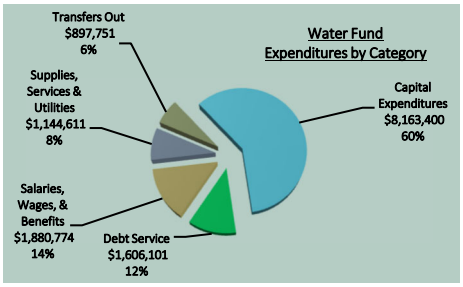
FY 2023 Audit – Revenues Exceed Expenditures: FY 2023 audit resulted in revenues exceeding expenditures by $877,197. The surplus of funds generated is dedicated to the Water Fund that supports the continued implementation of the Capital Improvement Plan to address water system infrastructure needs.

FYE 2024 Projections: The FYE 2024 Water Fund currently projects operating revenues will exceed expenditures by approximately $315,318.

FY 2025: In fall 2023, the Borough entered into a professional services contract to perform a water and sewer systems rate study given multi-year projections had shown that both funds were on track to draw down fund balance for capital improvements. The last study had been performed in 2018 and included recommendations through 2022 and rate expectations if there were no major changes to capital improvements. The study at the time had not anticipated regulations and capital costs for PFAS mitigation measures; thus, a new study was undertaken for the purposes of anticipated borrowing needs associated to finance water and sewer improvements. The study was presented to Borough Council in October 2024 and recommended water rate increases in Years 2025, 2026, 2027 and 2028. For the purposes of the FY 2025 Draft Budget, the study's recommended 14.1% increase has been incorporated to cover borrowing needs and capital fund targets. If approved, rates would increase from $5.95 to $6.79 per 100 cubic feet.

The FY 2025 Water Fund includes an anticipated budget deficit of $1,689,609 related to capital projects, which is recommended to be closed with the use of Appropriated Fund Balance Reserves.





2025 Revenues: The FY 2025 Water Fund anticipates that revenues will increase by approximately 13.52%, which can be attributed to the proposed water rate increase. Major revenue sources in the Water Fund consist of charges for services, previous bond proceeds and planned bond proceeds.

2025 Operating Expenditures: The Proposed Budget anticipates that operating expenditures will increase by approximately 8.02% due primarily to the debt issuance.

2025 Capital Projects: $8,163,400 of capital projects will be undertaken and paid through issued bonds, along with cash reserves. Significant capital items include the Water Plant PFAS Project, Ridge Street Water Tank Replacement and the continued rehabilitation of water distribution lines. The current five year planned capital is estimated at: $30,228,870.

2025 Budget Deficit: The FY 2025 Proposed Budget anticipates a deficit of $1,689,609, which is attributed to capital expenditures, and therefore, Appropriated Fund Balance is proposed to be used.

Water Fund Debt Issuance: A debt issuance occurred on October 10, 2024 that included $4,695,000 to support Water Fund capital projects for the next two years.

Water Fund Debt Service Principal Balance $13,467,485 as of 12/31/2024: 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.

For forecasting purposes, the 5-year debt issuance schedule for capital projects is reflected below:

5-Year Debt Issuance Schedule	
2025	$ 1,425,067
2026	$ 8,265,000
2027	$ 6,230,600
2028	$ 640,000
2029	$ 2,044,776
TOTAL	$18,605,443

Water Fund Recap: The FY 2025 Proposed Budget includes a water rate increase of 14.10% resulting in customers paying $6.79 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 2025 who consumes 1100 cubic feet quarterly can anticipate a $77 quarterly water bill. A family of four who consumes 4400 cubic feet could expect a quarterly water bill of $305.

The FY 2025 Water Fund includes an anticipated budget deficit of $1,689,609 related to capital projects, which is recommended to be closed with the use of Appropriated Fund Balance Reserves. The Borough's fund balance goal is met with anticipated ending Fund Balance of Reserves at 117.06%.

Water Utility Billing - Municipal Comparison: The Borough is often asked about its utility rates and how they compare with other municipalities within the region. Below is the most up-to-date information available through staff's research:

2025 QUARTERLY CHARGE COMPARISON FOR RESIDENTIAL CUSTOMERS
12,000 gallons Useage Per Quarter

	Municipality	Water	Sewer	Total	Stormwater Fee
	Middlesex Township	31.50	47.25	$78.75	No
	North Middleton Township	80.44	87.94	$168.38	$24 per ERU per quarter
	Shippensburg Borough	82.33	99.83	$182.16	$5 per month
	South Middleton Township	63.00	149.00	$212.00	No
	Borough of Carlisle	108.93	122.89	$231.82	$21 per ERU per quarter
	Upper Allen Township	156.37	99.50	$255.87	$16.50 per ERU per quarter
	Newville Borough	162.89	112.10	$274.99	No
	Mechanicsburg Borough	156.37	136.00	$292.37	$28.00 per ERU per quarter
	Lower Paxton Township	156.37	158.00	$314.37	$26 per quarter
	Hampden Township	281.66	102.54	$384.20	$13.25 per ERU (ERU = 3,534 sq feet)
***	Silver Spring Township	281.66	144.00	$425.66	$9 per month
	Camp Hill Borough	281.66	201.00	$482.66	$10 per month (3500 sq - average home)
	Lemoyne Borough	281.66	201.90	$483.56	$7.70 per month (1 ERU = tenth of acre)

*** depending on address in Silver Spring Township, some residents have PA American Water and others have Veolia Water (formerly known as Suez)

Stormwater Fund Overview

FY 2023 Audit: Revenues Exceed Expenditures – Surplus of $410,247
FYE 2024 Projection: Revenues Est to Exceed Expenditures by $9,042
FY 2025: No Fee Change – Use of Appropriated Fund Balance Recommended for Capital Projects

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.

FY 2023 Audit – Revenues Exceed Expenditures: The FY 2023 Budget was built with operating revenues exceeding operating expenses by $232,376 with $189,600 paying for capital needs. The audit resulted in revenues exceeding expenditures by $410,247. The surplus of funds generated is dedicated to the Stormwater Fund to provide funding for strategic stormwater infrastructure improvements like the water and sewer infrastructure programs.

FYE 2024 Projection: The FY 2024 Stormwater Fund was built with operating expenses anticipated to exceed operating revenues by $592,216. However, the expenditures were attributed to 2024 Capital Projects totaling $1,482,672. Appropriated Fund Balance was recommended to close the Capital Projects funding gap. The Borough currently anticipates revenues exceeding expenditures slightly for FYE 2024 primarily due to labor and capital project pacing.

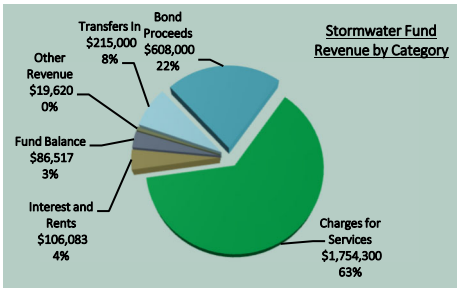
Fiscal Year 2025: For the purposes of the FY 2025 Budget, no fee increase is recommended, nor has been incorporated, to cover any borrowing needs or capital. While FY 2025 Stormwater Fund Budget Expenses are currently expected to exceed Budget Revenues by $86,517, this deficit is attributed to capital projects planned in FY 2025. Appropriated Fund Balance Reserves for these capital improvements are recommended.

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.

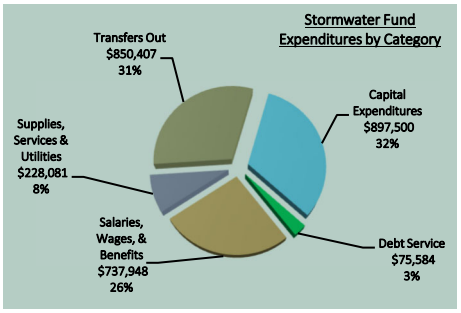
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2025 Revenues: In July 2019, the Borough implemented the Stormwater Fee to address stormwater-related issues within the Borough limits. Unlike taxes, this fee is imposed on all properties within the Borough including tax-exempt properties. The fee 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.



2025 Operating: Operating expenditures are anticipated to increase in 2025 by approximately 2.83% which is primarily attributed to labor costs.



Capital Expenditures: Stormwater capital expenditures totaling $897,500 including transportation improvements in the east side of the Borough, restoration work at Biddle Mission Park stream area and Thornwald Park stormwater mitigation.

The current five year planned capital is estimated at: $2,373,020.

2025 Budget Deficit: The FY 2025 Proposed Budget anticipates a deficit of $86,517, which is attributed to capital expenditures. Appropriated Fund Balance is proposed to be used for these capital expenses.

Stormwater Debt Issuance: The FY 2025 Budget includes a planned debt issuance due to increased funding needs to support two years of planned capital projects.

For forecasting purposes, the 5-year debt issuance schedule for capital projects is reflected below:

5-Year Debt Issuance Schedule	
2025	$280,818
2026	$485,000
2027	$465,000
2028	$ 80,000
2029	$ 124,776
TOTAL	$1,435,594

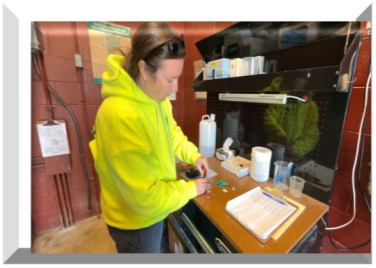
Stormwater Fund Debt Service Principal Balance $1,191,169 as of 12/31/2024: As noted previously, the Borough issues debt to finance significant capital projects having a useful life of at least the term of the debt issued.

Stormwater Fund Recap: The Proposed FY 2025 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 120.30% that is anticipated to be used for future capital as designed.

The Stormwater Fund anticipates continuing to utilize reserves derived from fees to improve stormwater infrastructure and to mitigate runoff and flooding incidents. As the system continues to age, the Borough can expect costs to increase significantly to ensure the system operates efficiently and effectively. The Borough recognizes that capital improvements to the infrastructure will be required in the coming years and has relied upon an outside consultant study to help guide the timing of these improvements.

Sewer Fund Overview

FY 2023 Audit: Revenues Exceed Expenditures-Surplus of $1,530,940
FYE 2024 Projection: Surplus Estimated at $1,671,416
FY 2025: No Rate Increase Proposed – Use of Appropriated Fund Balance Recommended



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.



FY 2023 Audit – Revenues Exceed Expenditures: In FY 2023, the Borough built the Sewer Fund with Operating Revenues exceeding Operating Expenses by $632,291. However, this surplus combined with an additional $1,335,423 of fund balance reserves were budgeted to pay for capital projects. The final audited balances resulted in Revenues exceeding Expenses by $1,530,940.

Note: 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.



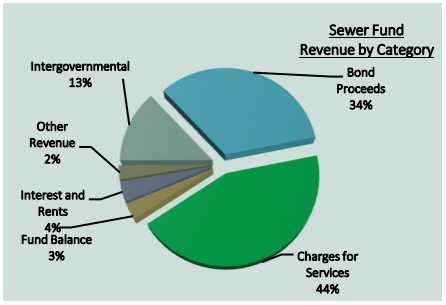
FYE 2024 Projection – Revenues to Exceed Expenditures: The FY 2024 Sewer Fund Budget was built anticipating operating expenses exceeding operating revenues by $1,229,665 however, this deficit was attributed to over $7.8M of capital projects planned in FY 2024; two primary projects are the Bio Solids Upgrade Project and continuance of the underground sewer system infrastructure's rehabilitation. The use of fund balance reserves for these capital improvements was appropriate and recommended. The currently projected surplus of $1,671,416 can be attributed to differences between budgeted capital projects and the actual activity expected to occur. *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 2025: In fall 2023, the Borough entered into a professional services contract to perform a water and sewer systems rate study given multi-year projections had shown that both funds were on track to draw down fund balance for capital improvements. The last study had been performed in 2018 and included recommendations through 2022 and rate expectations if there were no major changes to capital improvements. The study at the time had not anticipated regulations and capital costs for PFAS mitigation

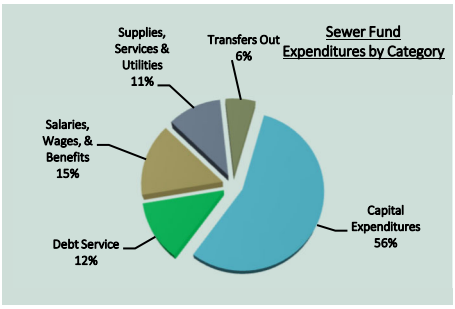
measures; thus, a new study was undertaken for the purposes of anticipated borrowing needs associated with financing water and sewer improvements. The study was presented to Borough Council in October 2024 and recommended sewer rate increases of 13.2% in Years 2026 and 2028.

For the purposes of the FY 2025 Budget, no increase was recommended, nor has been incorporated, to cover any borrowing needs or capital. While FY 2025 Sewer Fund Expenses are currently expected to exceed Revenues by $447,783, this deficit is attributed to capital projects planned in FY 2025. Appropriated Fund Balance Reserves for these capital improvements are recommended.

2025 Revenues: For 2025, the Sewer Fund Budget anticipates that Revenues will increase by approximately 5.91%, 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.



2025 Operating Expenditures: The Proposed Budget anticipates that operating expenditures will increase by 2.84%, which is primarily attributed to rising costs of chemicals.



2025 Capital Projects: $8,238,500 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 2025 will be the continuance of the Sanitary Sewer System Rehabilitation Program, a multi-year project that is estimated to cost nearly $9,000,000 over a five-year period. For FY 2025, a total of $3,000,000 has been designated for this rehabilitation. The budget also includes the continued upgrade to the Borough's Bio-Solids facility with the goal of achieving 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 sewer treatment process. FY 2025 includes $4,000,000 for this project, understanding that the project could potentially cost over $26,000,000 throughout the next five years.

2025 Budget Deficit: The Sewer Fund includes an anticipated budget deficit of $447,783 due to the planned use of fund balance reserves for capital improvements.

Sewer Fund Debt Service Principal Balance $14,952,057 as of 12/31/2024: 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.

For forecasting purposes, the 5-year debt issuance schedule for capital projects is reflected below:

5-Year Debt Issuance Schedule	
2025	$ 3,712,394
2026	$ 8,296,587
2027	$ 6,697,537
2028	$ 800,000
2029	$ 71,324
TOTAL	$19,577,842



Sewer Fund Recap: The FY 2025 Proposed Budget does not include a sewer rate change; thus, customers will continue to pay $7.66 per 100 cubic feet (approximately 748 gallons). According to the EPA, a typical person uses approximately 7,920 gallons per quarter (1100 cubic feet). Using this information, a single user in 2025 can expect to see an $85 quarterly bill and a family of four could expect a quarterly bill of $338.

The Borough's fund balance goal is met with an anticipated FY 2025 ending fund balance of reserves at 289.23%.

The Borough will continue to explore marketing available capacity to partner municipalities that are currently experiencing significant development. For the foreseeable future, the Borough will continue to focus on Sewer Fund priorities that include addressing the aging infrastructure and the bio-solids management programming.

Sewer Utility Billing - Municipal Comparison: The Borough is often asked about its utility rates and how they compare with other municipalities within the region. Below is the most up-to-date information available through staff's research:

2025 QUARTERLY CHARGE COMPARISON FOR RESIDENTIAL CUSTOMERS
12,000 gallons Useage Per Quarter

	Municipality	Water	Sewer	Total	Stormwater Fee
	Middlesex Township	31.50	47.25	$78.75	No
	North Middleton Township	80.44	87.94	$168.38	$24 per ERU per quarter
	Shippensburg Borough	82.33	99.83	$182.16	$5 per month
	South Middleton Township	63.00	149.00	$212.00	No
	Borough of Carlisle	108.93	122.89	$231.82	$21 per ERU per quarter
	Upper Allen Township	156.37	99.50	$255.87	$16.50 per ERU per quarter
	Newville Borough	162.89	112.10	$274.99	No
	Mechanicsburg Borough	156.37	136.00	$292.37	$28.00 per ERU per quarter
	Lower Paxton Township	156.37	158.00	$314.37	$26 per quarter
	Hampden Township	281.66	102.54	$384.20	$13.25 per ERU (ERU = 3,534 sq feet)
***	Silver Spring Township	281.66	144.00	$425.66	$9 per month
	Camp Hill Borough	281.66	201.00	$482.66	$10 per month (3500 sq - average home)
	Lemoyne Borough	281.66	201.90	$483.56	$7.70 per month (1 ERU = tenth of acre)

*** depending on address in Silver Spring Township, some residents have PA American Water and others have Veolia Water (formerly known as Suez)

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Solid Waste Fund Overview

FY 2023 Audit: Surplus Realized of $17,523
FYE 2024 Projection: Surplus of $13,938
FY 2025 Collection Service Programming –Year 3 Pricing Pursuant to Contract

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



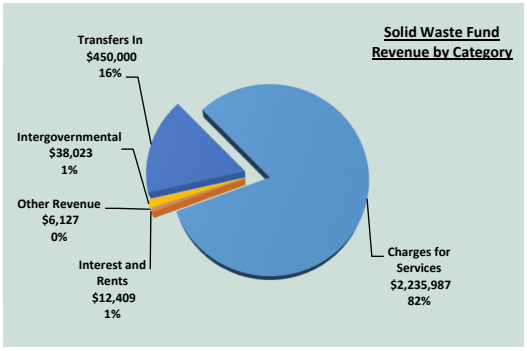
The Borough's contract for solid waste and recycling was due to expire December 31, 2025 however, the Borough agreed to an additional two years as permitted under the contract terms for continued collection services for Years 2026 and 2027. Under the contract, each residential dwelling unit is assessed a standard quarterly fee for collection of one (1) 40-pound container per week. Residents who generate more than 40 pounds purchase tags for each additional bag of trash (not to exceed 40 pounds).

Only those costs that the hauler (Waste Connections) charges the Borough are passed on to the property owner as a line item on the quarterly utility bill.

FY 2023 Audit: Fiscal Year 2023 was the start of a new three-year program and changes to the programming. At this point, the Fund became a "pass through fund" where costs for the hauling service match revenues collected. Specifically, the Borough's service provider (Waste Connections), billed the Borough directly for Year 1 of the contract $75.00 per quarter, per dwelling unit and $6.92 per tag. The Borough then passed 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, were absorbed by the General and Stormwater Funds for Fiscal Year 2024 and planned going forward.

FYE 2024 Projection: The FY 2024 Solid Waste program was Year 2 of an initial three-year contract. The quarterly rate increased by $5.25 ($75.00 to $80.25) and the trash tag rate increased by $1.00 ($6.92 to $7.92).

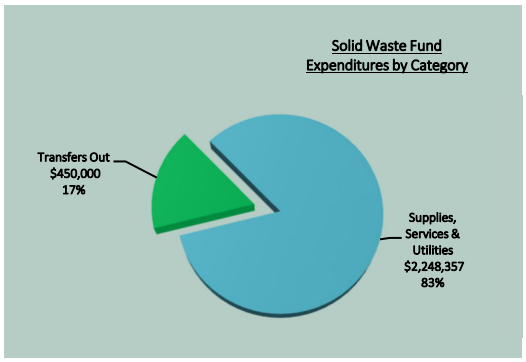
Fiscal Year 2025: The Proposed FY 2025 Solid Waste program will be in Year 3 of the Borough's contract. The quarterly rate will increase by $5.61 ($80.25 to $85.86), and the trash tag rate will increase by $1.00 ($7.92 to $8.92).



2025 Revenues: Revenues will increase to match the cost of the service given this is a "pass through" fund that charges customers the exact cost that is paid to the vendor. However, the Borough also receives a recycling grant each year. The

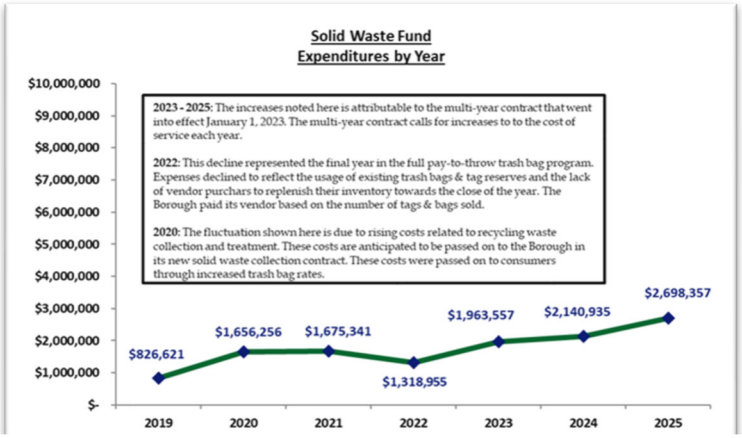
annual grant is approximately $40,000. This grant is shown as a surplus in fund balance which is then used to pay down funds owed to the General Fund or prior program funding assistance.

2025 Expenditures: The FY 2025 Solid Waste Fund Budget anticipates that expenditures will increase by approximately 26.04%, which is attributable to the increase in contracted cost for solid waste and recycling collection and the budget reflecting a payback to the General Fund for start-up program funding.



Solid Waste Fund Debt Service (No Outstanding Debt): In FY 2023, the budget resulted in the General Fund assuming the physical assets of the Solid Waste Fund along with the related debt. Thus, there is currently no outstanding principle in the Solid Waste Fund.

Solid Waste Fund Recap: The Proposed FY 2025 Solid Waste Fund is in its third year as a "pass through" fund whereby operating costs for the hauler's collection services will match revenues collected. Specifically, Waste Connections, the Borough's service provider, will bill the Borough directly the contract price of ($85.86 per quarter, per dwelling unit and $8.92 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, will continue to be absorbed by the General and Stormwater Funds for Fiscal Year 2025.



It is anticipated that Borough staff will finalize the evaluation of alternatives to its solid waste and recycling collection and bring forward to Borough Council options for consideration in FY 2025.

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

Parking Fund Overview

FY 2023 Audit: Revenues Exceed Expenditures -Surplus of $187,035
FYE 2024 Projection – Deficit of $192,456
FY 2025 – No Change to Parking Rates – Use of Appropriated Fund Balance Recommended

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.

FY Audit 2023-Revenues Exceed Expenditures: The FY 2023 Parking Fund Budget was built with a deficit and recommended to be balanced through use of appropriated fund balance for planned capital projects. Controlled discretionary spending and several capital projects being delayed helped offset the initial budget deficit projection resulting in FYE 2023 revenues exceeding operating by $187,035.

FYE 2024 Projection-Expenditures Exceed Revenues: The FY 2024 Parking Fund Budget was built with a deficit of $305,367 attributable to capital projects and was recommended to be balanced through use of appropriated fund balance. That deficit is now projected to be $192,456 and will be closed using Appropriated Fund Balance Reserves.

FY 2025:

2025 Revenues: The Parking Fund Budget anticipates that revenues will increase by approximately $51,733 or 7.39% (net of fund balance and bond proceeds), which can be attributed to a reduction in anticipated grant funding for capital improvements.

The Borough is currently undergoing a parking evaluation of its leased spaces with the goal of maximizing utilization and revenues related to the Borough's leased parking lots. The study is anticipated to be finalized and recommendations made in early 2025.

2025 Expenditures: The Proposed FY 2025 Budget anticipates that operating expenditures will increase by approximately $88,090 or 13.42%, which is primarily attributed to costs pertaining to processing fees for the Borough's parking kiosk infrastructure.

2025 Capital Projects: Planned capital improvements include Pomfret Street Parking Garage and parking lot improvements and the continuation of the Borough's Electric Vehicle Charging Program.

The Parking Fund is also proposed to continue funding the Borough's downtown main street organization (DCA) at the same level as FY 2024.

2025 Budget Deficit: The proposed budget anticipates a non-operating budget deficit of $217,795 attributable to capital projects. It is recommended that fund balance reserves be used to pay for the 2025 capital projects' funding gap.

Parking Fund Debt Service Principal Balance $185,514 as of 12/31/2024: 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 $185,514. No debt is being proposed for issuance in FY 2025.

Parking Fund Recap: The FY 2025 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 later. The Budget has been built with an anticipated deficit of $217,795 attributable to capital projects, which is recommended to be funded through appropriated fund balance reserves.

The Budget continues to support and recognize the invaluable economic impact and role that our small business community contributes to Carlisle's quality of life. The Parking Fund is recommended to continue to fund the Downtown Carlisle Association and future economic development initiatives.

The Borough's fund balance goal is met with an anticipated ending fund balance of reserves at 157.49%.

Highway Aid Fund Overview

PennDOT Liquid Fuels Annual Grant Allocation Remains a Necessary Funding Source for Borough Transportation and Mobility Improvements

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 anticipates receiving approximately $546,316 in FY 2025. These funds, as well as approximately $205,684 in fund balance and interest will be used to meet capital needs.

FY 2025 Capital Projects: $752,000 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.

Highway Aid Recap: The Borough relies heavily upon this program to fund addressing failing roads and improve pedestrian and mobility issues. Hence, we remain hopeful that the State will continue to 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.

Capital Projects Fund Overview

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

FY 2025 Budget: The Proposed FY 2025 Budget includes expenditures totaling $6,658,641. 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	2025 Budget	Percentage of Revenue
Intergovernmental	$2,260,000	33.94%
Fund Balance	$1,831,552	27.51%
Transfers In	$1,294,446	18.76%
Total Major Revenues	$5,340,998	80.21%
Total Capital Projects Fund Revenue	$6,658,641	

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 million dollars in state funding related to the Carlisle Connectivity Project. FY 2025 estimates drawing down $500,000 of this grant allocation.

Pennsylvania Department of Transportation – Multi-modal Transportation Fund: The Borough was awarded $3,867,059 in state funding related to the Carlisle Connectivity Project. FY 2025 estimates drawing down $1,760,000 of this grant allocation.

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

Borough of Carlisle

"Committed to Excellence in Community Service"

FY 2024 Highlights

At the conclusion of each year, it has been tradition to reflect on initiatives undertaken and those successfully completed. The list below is not all-inclusive but provides the reader with a snapshot of some of this year's collective efforts. The Carlisle team continues to serve proudly, meet our Mission, embrace our organization's Values, and advance our community's Vision.

- Continued to Advance the Strategic Plan
- Supported & Advanced Inclusivity and Equality Consistent with the HRC
- Voiced Support for Penn State Dickinson Law Partnership-Antiracist Development Institute & Continued Advancement of TRC
- Enhanced Community Engagement and Transparency Efforts
- Advanced the Borough's Climate Action Plan
- Implemented a Co-Responder Program
- Supported Economic Development and Redevelopment
- Endorsed Grant Funding Pursuits for Frog, Switch Manufacturing site
- Continued the Engagement Services of a Grant Advocacy Consultant
- Obtained the GFOA Award for Excellence in Financial Reporting for FY 2022
- Received GFOA Budget Award for FY 2023
- Received an Unmodified Audit Opinion for FY 2023
- Continued Implementation of Carlisle Urban Redevelopment Plan

- Continued Employee & Community Engagement
- Advanced & Promoted Training & Professional Development Programming
- Elevated Recruitment and Onboarding
- Continued Succession Planning
- Established & Supported Internal Sub-Committees Across Departments to Advance Specific Initiatives

- Provided a 2024 Balanced Budget
- Obtained a Reinstated Moody's Credit Rating of Aa1
- Pursued and Obtained Various Grant Funding
- Hired Consulting Firm to Evaluate Parking Program
- Modified Parking Program Featuring Parking Kiosks
- Improved CDBG Loan and Grant Process

- Updated Select Operational & Administrative Policies to Meet Emergency Services Needs
- Developed Manuals for Upcoming & Current Fire Personnel Officers
- Advanced Public Safety Training for Borough Personnel
- Distributed Over 150 Smoke & Carbon Monoxide Detectors
- Developed Program Assigning First Responders to Assist Victims of Fire
- Continued Police Department Fleet Conversion
- Continued Financial Support for Self-Sustaining K9 Program

VISION

In Carlisle, our history inspires innovative ideas that create a safe, inclusive, and welcoming community where every individual can thrive and make a difference.

MISSION

In Carlisle, we CARE. Our team is dedicated to providing quality public services that support a safe, diverse, and dynamic community.

VALUES

In Carlisle, we CARE. We are…

- ✓ Committed
- ✓ Accountable
- ✓ Resilient
- ✓ Ethical

Borough of Carlisle

"Committed to Excellence in Community Service"

- Advanced Rental Housing Program
- Guided the Land Use Reform Subcommittee to Improve Connection Between Local Regulations, the Comprehensive Plan and Other Policy Goals Related to Land Use
- Completed A Historic Property Survey Through Use of CLG Grant Funding
- Rezoning Brownfield Site to Urban Mixed Use
- Implemented Parking Reforms
- Constructed Community Garden for the Housing Authority
- Provided Internship Opportunities



- Began Final Phase of Carlisle Connectivity Project
- Supported Vision Zero Initiative
- Submitted Initial Water Service Line Inventory by Deadline
- Upgraded Pedestrian Curb Ramps in Conjunction with Roadwork
- Undertook Road Maintenance Program Consistent with 2016 Assessment



- Continued Sewer System Rehabilitation Program
- Continued Water Distribution System Rehabilitation Program
- Continued Inspection and Storm Sewer System Repairs
- Performed Leak Detection & Hydrant Flushing for Entire Water Distribution System
- Protocol Approved for PFAS Removal Pilot Testing
- Began Water Treatment Plant Filter Media Replacement Project
- Completed Design & Most Permitting for Ridge Street Water Tank Replacement Project, Residuals Storage/Removal Upgrades and Transmission Mains Replacement Project
- Completed Wastewater Treatment Plant Filter Replacement
- Coordinated Expansion of Ridge Street Pump Station #2
- Began Design Stage of Plant Infrastructure Improvements



- Remained in Compliance with MS4 Program Requirements
- Advanced Environmental Education – Rain Barrel Outreach Program
- Awarded $200,000 Recycling Grant for Second Leaf Vacuum
- Began Assessment and Design of Three Chesapeake Bay Pollutant Reduction Plan Projects
- Initiated Energy Audit of Borough Facilities



- Serviced 8,200+ visitors at Compost Facility
- Performed Leaf Collection Utilizing New Equipment
- Performed Base Restoration and Wearing Surface Repairs on All Outstanding Borough Utility Street Cuts
- Calibrated Road Salt Application Equipment to Reduce Salt Usage
- Completed Seasonal Lawn Maintenance Activities on 82 Acres of Borough Lands
- Conducted Additional Street Sweeping Activities Following Special Events
- Completed Security Installations at Sites



- Met All Testing Requirements of the Safe Drinking Water Act
- Started Quarterly Monitoring for PFAS/PFOA per Pa DEP Regulations

Borough of Carlisle

"Committed to Excellence in Community Service"

- Completed all Annual Proficiency Testing Requirements to Maintain Certifications
- Rolled Out Laboratory Information Management System to Modernize Data Collection & Reporting
- Updated Quality Manual to Reflect Current Laboratory Practices
- General Construction Work Undertaken with Ridge Street Lift Station #2
- Advanced Repair, Maintenance and Beautification of Lift Stations
- Maintained Compliance with all Regulatory Requirements
- Generated Nitrogen and Total Phosphorus Credits for Potential Sale on PA Nutrient Credit Market
- Hauled and Land Applied 574 Tons of Dewatered Biosolids
- Maintained Perfect Compliance Record with DEP & EPA Biosolids Regulations
- Completed Biosolids Upgrade Proposal with Consultant
- Completed Signal Maintenance in Accordance with PennDOT Permitting
- Replaced Aged Road Markings
- Executed Green Light Go Grant for High and Hanover Detection Equipment
- Coordinated Traffic Logistics for Special Events
- Completed Underground Electric Wiring on High Street
- Received Designation as a Pennsylvania Bird Town
- Completed Fairground Avenue Linear Park
- Collaborated with Bosler Library on Fort LeTort Park Story Forest
- Collaborated with Carlisle Youth Cycling on Valley Meadows Park Pump Track
- Saw Attendance Grow at Community Pool for Summer 2024
- Renovated Amenities at the Community Pool
- Installed New Water Chemistry Controllers
- Performed 21 Water Rescues and Provided First Aid 4 Times
- Served 5,038 Recreation Participants
- Continued Diverse Schedule of Programming
- Refurbished Select Rooms at Community Center
- Fostered Partnership with Community Center Lessee to Host Event(s)
- Completed 2024 Shade Tree Survey
- Planted 29 Shade Trees from Fall 2023 to Spring 2024
- Began Update of Approved Shade Tree List















Closing

The Proposed Fiscal Year 2025 Budget has been developed to advance Carlisle's Strategic Plan. Key focus has been given to Borough Council objectives, departmental needs, internal and external priorities, capital projects and equipment, personnel, revenue performance, inflationary impacts, as well as the operating and debt impact of capital investments over the coming years.

Thank you to the many team members who contributed to the 2025 budget development and forecasting. Your diligence and foresight to prioritize needs and make sound recommendations for our operations and our community's services as well as being forward thinking is impressive. Special thanks once again for the significant amount of time and effort put forth by Assistant Manager/Director of Finance Richard Juday whose fiscal stewardship and oversight of the Borough's finances, the Fiscal Year 2025 budget development and insight are exceptional.

As we near the close of the year, I wish to also extend my heartfelt gratitude and appreciation to all our uniformed and non-uniformed employees. You continue to provide constant delivery of vital services and collectively carry out our Mission - providing quality public services that support a safe, diverse, and dynamic community. Your dedicated service and your respective contributions to addressing our community's needs are unmatched and I am proud to serve alongside you every day. Thank you.

Lastly, to Mayor Shultz and Borough Council, thank you for your ongoing leadership and support throughout the year. I look forward to presenting the Fiscal Year 2025 budget for your consideration and continuing the collective work undertaken by our organization and community to advance Carlisle's Vision.

Respectfully submitted,

Susan D. Armstrong, Borough Manager

VISION

In Carlisle, our history inspires innovative ideas that create a safe, inclusive, and welcoming community where every individual can thrive and make a difference.

MISSION

In Carlisle, we CARE. Our team is dedicated to providing quality public services that support a safe, diverse, and dynamic community.

Budget In Summary

Carlisle All-America City 2021

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. 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's revenue sources as compared to the previous year. This snapshot also identifies any major changes to rates that may have an impact on 2025 budget revenue. Following the revenue summary is a snapshot of current year's 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 2025 revenues sources as compared to 2024 budget revenue sources in addition to any planned rate changes.

Budget Summary Sources

Fund	Name	2025 Sources	2024 Sources	Differences	2025 Rate Information
01	General Fund	$ 16,460,718	$ 15,870,816	$ 589,902	No Rate Change
06	Water Fund	13,692,637	13,639,655	52,982	14.10% Rate Increase
07	Stormwater Fund	2,789,520	3,322,556	(533,036)	No Rate Change
08	Sewer Fund	14,807,166	14,197,203	609,963	No Rate Change
09	Solid Waste Fund	2,742,546	2,140,935	601,611	$85.86/Qtr & $8.92/Tag
18	Capital Projects Fund	6,658,641	7,869,677	(1,211,036)	No Rate Change
32	Parking Fund	969,588	1,005,427	(35,839)	No Rate Change
35	Highway Aid Fund	752,000	750,000	2,000	No Rate Change
		$ 58,872,816	$ 58,796,269	$ 76,547	

Summary Uses Borough Wide

The following information provides a highlight of 2025 uses / expenditures as compared to 2024 budget uses.

Budget Summary Uses				
Fund	Name	2025 Uses	2024 Uses	Differences
01	General Fund	$ 16,460,718	$ 15,870,816	$ 589,902
06	Water Fund	13,692,637	13,639,655	52,982
07	Stormwater Fund	2,789,520	3,322,556	(533,036)
08	Sewer Fund	14,807,166	14,197,203	609,963
09	Solid Waste Fund	2,698,357	2,140,935	557,422
18	Capital Projects Fund	6,658,641	7,869,677	(1,211,036)
32	Parking Fund	969,588	1,005,427	(35,839)
35	Highway Aid Fund	752,000	750,000	2,000
		$ 58,828,627	$ 58,796,269	$ 32,358

GENERAL FUND

Fund Budget Summary				
Fund	Name	Sources	Uses	Difference
01	General Fund	$ 16,460,718	$ 16,460,718	$ -

Revenues & Rates

- **2025 Tax Rate.** No changes to the tax rates are proposed in the 2025 Budget. The last time a real estate tax rate increase occurred was in 2024 and related specifically to the fire service tax. The total real property tax rate will remain at 3.810 mills ($3.810/$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. The current combined outstanding principal in both the General Fund and the Capital Projects Fund is $5,513,775.

- **Budget Deficit.** The Borough anticipates using available fund balance reserves as a revenue source to close the gap in the 2025 budget. Use of fund balance reserves in the 2025 budget will still allow the budget to end the year with reserves beyond Borough Councils established goals (discussed in the fund balance section that follows).

- **Notable Revenue Trends.** Revenue growth is limited due to the primary revenue source being tax revenues, which do not change significantly unless an adjustment to the tax rate

occurs. The 2025 budget does not reflect a change in tax rates. Excluding any changes to tax rates going forward, future budgets will generally reflect neutral revenue activity. The Borough has sufficient reserves to cover any shortfalls in revenue in any given budget year, but the Borough continues to regularly evaluate all rates to determine when adjustments are warranted considering the economic climate, available fund balance reserves, and overall performance of the fund in the previous year.

Expenses

- **Budget Expenses Increase.** The 2025 General Fund budget anticipates that expenditures will increase by approximately $589,902 or 3.72%, which is primarily attributed to Salaries, Wages, & Benefits which includes planned funding of previously unfilled positions, cost-of-living-adjustments, and rising medical insurance costs.

- **Service Level Changes.** The 2025 Budget recognizes a new Transportation & Waste Management Department that did not previously exist. This department will evaluate the Borough's trash program and will evaluate the merit of bringing the service in-house. Additionally, this department will develop a road maintenance program that will consider the timing of underground infrastructure repairs to conserve resources.

- **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 healthcare 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. In 2024, the Borough finalized its collective bargaining with the Police Association which is anticipated to further reduce medical costs by moving all active Uniformed Officers onto the High Deductible Health Plan.

Fund Balance

- **Fund Balance Goal Met**. Anticipated ending fund balance reserves are $11,891,449 or 96.95% of operating expenses. Council's goal is 25%.

- **Budget Deficit**. As noted in the revenue section above there is a budgeted deficit in the General Fund for 2025. The entire deficit pertains to transfers to the Capital Projects fund for one-time capital related expenditures. The use of fund balance at this time is made possible due to fund balance reserves that exceed Borough Council's goal. A breakout of fund balance use follows:

Fund Balance Use Breakout		
General Fund:	2025	2024
Fund Balance Use	$ 584,121	$ 579,344
Allocation:		
One-Time Funding - Capital Projects	$ (584,121)	$ (579,344)

- **Notable Fund Balance Trends.** The 2025 budget anticipates that operating revenues will exceed operating expenses. Each budget year, the Borough evaluates where costs can be reduced, and whether a reduction in services is warranted, a tax increase is appropriate, or whether to rely on available fund balance reserves. In 2025, we are pleased to report that fund balance reserves are only being used to cover one-time capital expenses.

  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 adopted fund balance goals of council. In the long term, regular use of fund balance reserves to meet operating and capital needs would end with a depleted reserve balance.

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	$ 13,692,637	$ 13,692,637	$ -

Revenues & Rates

- **2025 Rate Change.** A water rate study was conducted in 2024 and proposed a series of rate increases. For 2025, rate increases are proposed to increase 14.1% representing a change in water rates from $5.95 to $6.79 per 100 cubic feet.

  According to the EPA, a typical person uses approximately 7,920 gallons per quarter (1,100 cubic feet). In 2025, the single user could expect to see a $77 quarterly bill and the family of four could expect a quarterly bill of $305.

  Fact!

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

- **Planned Debt Issuance.** The Budget includes a planned debt issuance due to increased funding needs pertaining to Capital Projects. The current outstanding principal in the water fund is $13,467,485.

- **Budget Deficit.** The Water Fund includes an anticipated budget deficit of $1,689,609 related to the planned use of fund balance reserves for capital activities. This strategy was designed as part of a 2018 & 2024 rate study that called for progressive use of fund balance reserves for capital projects.

- **Notable Revenue Trends.** The primary source of revenue 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. The completion of the 2024 rate study has proposed to increase rates over several years as follows: 2025: 14.1%; 2026: 11.0%; 2027: 11.0%; 2028: 8.1%.

Expenses

- **Budget Operating Expenses Increased.** The 2025 Water Fund operating budget projects that expenditures will increase by approximately $410,703 or 8.02% which is primarily attributed to rising "Debt Service" associated with planned debt issuances.

- **Planned Capital of $8,163,400 (5 years: $30,222,870).** Largest of which includes the Water System Rehabilitation ($2,000,000), Ridge Street Tank Replacement ($4,000,000), and PFAS Project ($500,000).
    - **PFAS Project Study.** The budget proposes to include the design of a PFAS treatment process at the Borough's Water Treatment Facility. It will specifically process and remove certain PFAS substances during the water treatment process. It is anticipated that this program will include future capital costs of $11.5 million.

- **Service Level Changing.**
    - **Preventative Maintenance.** The 2025 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.
    - **PFAS Removal and Treatment.** Newly drafted EPA legislation pertaining to PFAS substances and the acceptable levels within treated water will result in changes to the requirements for water treatment. To stay ahead of the required changes, the Borough is conducting a PFAS study and will begin designing changes to our existing facility to meet anticipated EPA requirements. These changes will bring a positive change to water quality.
    - **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 117.06% as a % of operating expenses. Council's goal is 25%.

- **Budget Deficit.** The water fund includes an anticipated budget deficit of $1,689,609 related to the planned use of fund balance reserves for capital activities.

- **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 2025 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	$ 2,789,520	$ 2,789,520	$ -

Revenues & Rates

- **No 2025 Stormwater Fee Increase.** A stormwater fee increase is not proposed in the 2025 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.

- **Planned Debt Issuance.** The Budget includes a planned debt issuance due to increased funding needs pertaining to Capital Projects. The current outstanding principal in the stormwater fund is $1,191,169.

- **Budget Deficit.** The stormwater fund includes an anticipated budget deficit of $86,517. The entire deficit pertains to utilizing fund balance to pay for capital projects.

- **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 of new revenue sources specific to funding capital projects.

Expenses

- **Budget Operating Expenses Increase.** Operating expenditures are anticipated to increase in 2025 by approximately $52,136 or 2.83% which is primarily attributed "Salaries, Wages, & Benefits" which relates to increases in medical insurance costs and cost-of-living-adjustments.

- **Planned Capital of $897,500 (5 years: $2,373,020).** The 2025 stormwater fund budget includes an anticipated decrease of $585,172 in capital projects.

- **Service Level Changing.**
    - **2025 Use of Leaf Vacuum Truck.** The Borough has purchased and received a Leaf Vacuum Truck. Customers in the service area will be able to rake their leaves to the curb for pickup by the truck. Customers have historically needed to bag their leaves for collection. This will reduce the financial and physical burden on our customers who were previously 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 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 120.30% as a % of operating expenses. Council's goal is 25%.

- **Budget Deficit:** The stormwater fund includes an anticipated budget deficit of $86,517 related to the planned use of fund balance reserves for capital activities.

- **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 have seen a growth in fund balance reserves that will continue to be directed towards capital projects in 2025.

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	$14,807,166	$14,807,166	$ -

Revenues & Rates

- **No 2025 Rate Change.** A sewer rate study was completed in 2024 and did not propose a rate increase for the 2025 budget. As of the development of this budget, sewer rates are not proposed to change and will continue to reflect a rate of $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 (1,100 billable cubic feet). In 2025, the single user could expect to see an $85 quarterly bill and the family of four could expect a quarterly bill of $338.

- **Planned Debt Issuance.** The Budget includes a planned debt issuance due to increased funding needs pertaining to Capital Projects. The current outstanding principal in the sewer fund is $14,952,057.

- **Budget Deficit:** The sewer fund includes an anticipated budget deficit of $447,783 which pertains to the planned use of fund balance reserves for capital improvements.

- **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. The 2024 rate study suggests that rates may need to increase 13.2% in 2026 and 13.2% in 2028 to meet upcoming capital funding including rising debt service payments.

Expenses

- **Budget Operating Expenses Increase.** The 2025 sewer fund operating budget anticipates that expenditures will increase by approximately $181,485 or 2.84% (net of capital expenditures) which is primarily attributed to "Supplies, Services, & Utilities" which relates to rising costs of treatment chemicals.

- **Planned Capital of $8,238,500 (5 years: $37,738,970).** Largest of which includes the Sewer System Rehabilitation ($3,000,000) and Bio-Solids Upgrade ($4,000,000).

- **Bio-Solids Upgrade.** The budget includes proposed improvements Borough's Bio-solids Program. Depending on the final design, future capital costs may include $26 million for the completion of the project.

- **Service Level Changing.**
  - **Preventative Maintenance.** The 2025 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 289.23% as a % of operating expenses. Council's goal is 50%.

- **Budget Deficit:** The sewer fund includes an anticipated budget deficit of $447,783 which is due to the planned use of fund balance reserves for capital improvements.

- **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 2025 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	$ 2,742,546	$ 2,698,357	$ 44,189

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 and charge for the purchase of Trash Tag's for additional trash pick-up. In 2025, the quarterly rate will increase from $80.25 to $85.86 and the price for Trash Tag's will increase from $7.92 to $8.92.

- **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.** There are no planned debt issuances in 2025.

- **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 2025 solid waste fund budget anticipates that expenditures will increase by approximately 26.04% (net of capital expenditures) which is attributable to the increase in contracted cost for solid waste and recycling collection as well as a budgetary payback to the General Fund for start-up program funding.

- **No Planned Capital Expenses.** No funding is allocated to be spent on capital needs in 2025.

- **Service Level Changes:**
  - **Overall.** Overall, the program is planned to remain unchanged for 2025, however the Borough continues to evaluate alternate trash disposal options in preparation for the next contract.

- **Notable Expense Trends.** Primary expenses relate to Solid Waste Collection, Disposal, and Recycling. In 2025, the Borough will continue under the Hybrid Pay-As-You-Throw program. This program will include an approximate 7% increases to the quarterly fee for each year of the contract.

Fund Balance

- **Fund Balance Goal Not Met.** Anticipated ending fund balance reserves are 2.20%. 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 2025 budget anticipates a slight surplus of $44,189 due to a yearly recycling grant that is expected. This will go towards building fund balance reserves.

- **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/or slightly increase 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 of a small amount of interest), and expenditures are capital in nature with exception of Debt Service. Additionally, any fund balance available is restricted for capital projects.

Fund Budget Summary				
Fund	**Name**	**Sources**	**Uses**	**Difference**
18	Capital Projects Fund	$ 6,658,641	$ 6,658,641	$ -

Revenues

- **Planned Debt Issuance.** The 2025 Budget includes a planned debt issuance due to increased funding needs pertaining to Capital Projects. The current outstanding principal in the capital projects fund is $7,401,335.

Expense

- **Debt Service Increase.** The 2025 budget is anticipated to slightly increase regarding Debt service with an expected increase in early 2025 for new debt issued in 2024.

- **Planned Capital of $5,287,383 (5 year: $13,175,383).** Largest of which includes the Urban Redevelopment Plan (TIF) – Project 1 ($3,157,525).

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	$ 969,588	$ 969,588	$ -

Revenues & Rates

- **No Parking Rate Increases.** A parking rate increase is not proposed in the 2025 Budget.

- **No Planned Debt Issuance.** The 2025 Budget does not propose a debt issuance. The current outstanding principal in the parking fund is $185,514.

- **Notable Revenue Trends.** Revenues will remain 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 2025 and could potentially offer a way to maximize utilization and revenues related to the Boroughs leased parking lots.

Expense

- **Budget Operating Expenses Increase.** The 2025 parking fund budget anticipates that operating expenditures will increase by approximately $88,090 or 13.42% which is primarily attributed to increases in "Supplies, Services & Utilities" which relates to increases in costs pertaining to Vendor Processing fees on our parking kiosks.

- **Planned Capital of $225,000 (5 year: $602,050).** Largest of which includes improvements to the parking garage ($100,000) and an expansion of the Electric Vehicle Charging program.

- **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 and are not anticipated to dramatically change year over year.

Fund Balance

- **Fund Balance Goal Met.** Anticipated ending fund balance reserves are 157.49%. Council's goal is 50%.

- **Budget Deficit.** It is also anticipated that the Borough will utilize additional reserves to help fund capital projects 2025 totaling $217,795 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 2025 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 of 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	$ 752,000	$ 752,000	$ -

Revenues

- **Liquid Fuels Grant.** The 2025 budget reflects an anticipated Liquid Fuels allocation of $546,316.

Expense

- **Planned Capital of $752,000 (5 years: $3,808,000).** All planned capital projects in 2025 relate directly to Street & Highway Improvements ($752,000).

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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Long-Range Financial Planning

OVERVIEW

Long-range financial planning is paramount to achieving strategic goals in both ensuring long-term financial sustainability of existing programs as well as ensuring available funding for future initiatives. Each year the Borough performs multi-year projections of the Borough's revenues and expenditures to inform the public, elected officials, and staff of potential opportunities and challenges the organization may face in the coming years. Consideration is given to strategic goals and the role that they have in long-term planning. 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.

BOROUGH-WIDE CONSIDERATIONS

- **Economy**.
  The Borough is not immune to changes in the economy and the budget is developed with the current economic climate in mind. Fortunately, the Borough has fund balance 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.

Strategic Goal Consideration	
Council Strategic Planning Objectives: 1) Responsibly managing the financial resources necessary to advance innovative initiatives, provide essential services, and build a stronger community. 2) Building and maintaining inviting and safe neighborhoods through affordable housing and engaging recreational opportunities where residents and businesses flourish. **Biennial Goals:** 1) Diversify revenues. Identify multi-discipline funding partners to assist with implementation of various projects.	
Strategic Goal	**Long-Term Financial Considerations**
Dynamic & Responsible	➢ Inflation has led to rising costs making new and existing initiatives more costly than previously anticipated. Long-term financial outlook requires these new programs to be budgeted with anticipated inflationary costs. ➢ Rising costs have surpassed revenue growth requiring a regular evaluation of rates and if necessary rate increases to support increased operating costs.
Welcoming & Livable	➢ Potential rate increases impact the affordability of the Borough and are supported by the Borough's residents, businesses, and customers. Timing of rate increases across funds and services require strategic implementation to limit the number of rate increases in a given year.

- **Timeline**:
  - **2025 Budget Considerations:** Years after the COVID-19 pandemic, the Borough continues to be impacted by the economic changes that resulted from it. Capital programming has seen significant increases than previously anticipated and each of our funds have been impacted either through delayed rate increases (to ensure affordability) or adjusting programing to reduce costs. Budget managers were able to make modifications in the 2025 Budget to lessen the burden on the financials while also providing as much relief to the community as possible. 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 since lessened that conservative approach in this budget as we see certain economic areas improve including real estate transfers and development. The Borough is also investigating the possibility of a future solar array which may be used to offset electrical charges.
  - **2026 and Beyond Considerations:** While it is uncertain how long the economy will see continued inflationary pricing, the Borough is projecting that expenditures will continue to outpace revenue generation. World distribution chain challenges are expected to continue resulting in a delay in new programming due to timing between product purchasing and delivery. The world recycling market has substantially increased the Borough's Solid Waste and Recycling costs, an evaluation of the program which is contracted through 2027 is underway and will investigate long-term solutions including the potential of bringing the service in-house. The Borough is remaining vigilant and continues to develop strategies for the long-term.

- **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.

Strategic Goal Consideration	
Council Strategic Planning Objectives: 1) Ensuring responsive, quality services by our knowledgeable and committed staff. **Biennial Goals:** 1) Review departments for future workforce needs. 2) Develop employee skillsets including but not limited to leadership, customer service, software, improving departmental efficiencies across the organization and foster a culture of belonging	
Strategic Goal	**Long-Term Financial Considerations**
Caring & Professional	➢ To maintain quality services, the Borough has increased the available funding for training of all Borough personnel to limit the impact of employee turnover. ➢ Cross-training is being implemented to ensure the continuity of the knowledge held by long-term employees that would otherwise be lost upon their retirement.

- **Timeline**:
  - **2025 Budget Considerations**: 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. The Borough is implementing cross-training and increasing employee involvement so that they are encouraged to have pride in their work.
  - **2026 and Beyond Considerations**: 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 assumes continued spending on training, as well as increasing available funding for process enhancements that are encouraged and developed as employees with different skill sets learn previous system processes.

- **Employee Medical Benefits**.

  The cost of medical benefits has increased significantly over the last several years reflecting anticipated increases from 6-15% each year. 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. The Borough has added a High Deductible Insurance plan available to Non-Uniform personnel and Uniformed personnel that permitted participants in the plan to utilize and benefit from a Health Savings Account.

Strategic Goal Consideration	
Council Strategic Planning Objectives: 1) Responsibly managing the financial resources necessary to advance innovative initiatives, provide essential services, and build a stronger community.	
Strategic Goal	**Long-Term Financial Considerations**
Dynamic & Responsible	➢ Recognizing that Medical Benefits are an essential cost to maintaining a strong workforce the Borough must regularly evaluate the cost of these benefits and develop ways to reduce the financial impact. On a regular basis, the Borough attempts to mitigate these costs through lowering claims (employee education), amending plan designs (last modified in 2022), or increasing employee contributions (last modified in 2022). ➢ The Borough budgets additional funding each year to offer health related education sessions with the hopes of developing a mindful workforce that can assist in keeping rates low.

- ➢ **Timeline**:
  - **2025 Budget Considerations**: In 2025, the Borough was told to expect a 9.4% increase in medical costs and has included this increase in the proposed budget. As part of the collective bargaining agreement which was entered into in 2024, all police officers are included in the High Deductible medical plan which we anticipate will generate larger refunds each year as medical costs are covered outside the plan. No medical plans are anticipated to change as part of the 2025 budget process.
  - **2026 and Beyond Considerations**: 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. The Borough will focus on encouraging participation in the High Deductible account which, in general, is less costly than it's PPO plan.

- **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.

Strategic Goal Consideration	
Council Strategic Planning Objectives: 1) Responsibly managing the financial resources necessary to advance innovative initiatives, provide essential services, and build a stronger community.	
Strategic Goal	**Long-Term Financial Considerations**
Dynamic & Responsible	➢ Recognizing that Pension Benefits are an essential cost to maintaining a strong workforce the Borough must regularly evaluate the cost of these benefits and develop ways to reduce the financial impact. The Borough's Pension Advisory Commission meets on a biannual basis to monitor investment patterns to ensure that the plans are being managed responsibly. ➢ The Borough also submits on an annual basis the required information to receive State Aid Pension support which assists in lowering the annual costs the Borough needs to contribute.

- **Timeline**:
  - **2025 Budget Considerations**: 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.
  - **2026 and Beyond Considerations**: 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 MULTI-YEAR PROJECTIONS *(Potential Rate Increases Not Considered In This Table)*	2024	2025	2026	2027	2028	2029
Operating Revenue	12,413,454	12,981,248	13,008,646	13,075,149	13,143,855	13,214,802
Admin Transfer	2,817,920	2,895,349	2,694,226	2,762,461	2,836,409	2,886,127
Capital Revenue	-	-	-	-	-	-
Total Revenue	15,231,374	15,876,597	15,702,872	15,837,610	15,980,263	16,100,928
Operating Expenses	11,231,729	12,265,923	13,502,086	13,785,483	14,118,276	14,489,373
Admin Transfer	2,817,920	2,895,349	2,694,226	2,762,461	2,836,409	2,886,127
Capital Expenses	1,045,985	1,299,446	2,986,896	1,410,650	804,600	609,270
Total Expenses	15,095,634	16,460,718	19,183,208	17,958,594	17,759,285	17,984,769
Net Activity	*135,740*	*(584,121)*	*(3,480,336)*	*(2,120,985)*	*(1,779,022)*	*(1,883,841)*
Projected Ending Fund Balance	12,475,570	11,891,449	8,411,113	6,290,129	4,511,107	2,627,266
% of Operating	111%	97%	62%	46%	32%	18%

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. Current projections suggest that without continued thoughtful budget management and potential rate changes, the General Fund reserves will drop below the 25% reserve goal to 18%.

Historically, when the Borough has projected a deficit, budget managers have been able to successfully reduce costs to avoid significant reductions in fund balances. Understanding the value of managing costs, the budget takes a conservative approach to understand overall trends and to allow for thoughtful policy making including any decisions to increase taxes. The Borough increased the fire tax in 2024 to help cover rising costs for our volunteer fire departments. The Borough first takes the approach of reducing costs only enough to maintain vital programing and then considers tax rate increases if warranted.

- **Future Tax Rate Considerations:**
  While the fund balance reserves are projected to drop below fund balance goals in year 5, we anticipate that with successful budget management, we will be able to avoid significant increases. For budgetary purposes only, the following table provides an indicator of what rate increases may need to look like should we reach a point where cost cutting measures would be insufficient:

Year	Projected Operating Deficit	Equivalent Tax Rate Change	Total Tax Rate
2025	N/A	N/A	3.81 mills
2026	$ 388,066	7.09%	4.08 mills
2027	$ 545,151	2.45%	4.18 mills
2028	$ 787,652	4.07%	4.35 mills
2029	$ 1,087,801	4.60%	4.55 mills

Strategic Goal Consideration	
Council Strategic Planning Objectives: 1) Responsibly managing the financial resources necessary to advance innovative initiatives, provide essential services, and build a stronger community. 2) Building and maintaining inviting and safe neighborhoods through affordable housing and engaging recreational opportunities where residents and businesses flourish. **Biennial Goals:** 1) Diversify revenues. Identify multi-discipline funding partners to assist with implementation of various projects.	
Strategic Goal	**Long-Term Financial Considerations**
Dynamic & Responsible	➢ Rising costs have surpassed revenue growth requiring a regular evaluation of rates and if necessary rate increases to support increased operating costs. Tax rates are the General Funds primary source of available growth and as such are the primary long-term solution to supporting ongoing programming.
Welcoming & Livable	➢ Potential rate increases impact the affordability of the Borough and are supported by the Borough's residents, businesses, and customers. Timing of rate increases across funds and services require strategic implementation to limit the number of rate increases in a given year. Increases in tax rates are often attempted to be offset by no increases in other fund services to limit the overall burden of rate increases in any given year.

- ➢ **Timeline**:
  - **2025 Budget Considerations**:
    In 2025, no tax rates are recommended, with budget operating costs sufficiently being covered by budget revenues. Rising bank and investment rates has provided improved revenues that help to offset previously anticipated operating decreases.
  - **2026 and Beyond Considerations**:
    Looking ahead, the Borough's operating and capital needs are anticipated to outpace anticipated revenues. As a result of this, the Borough is mindful that potential tax rate increases may be needed to offset anticipated shortages. As mentioned previously, the Borough has projected significant losses in previous years, however, due to delays in projects and spending it has avoided these losses and have been able to delay regular tax increases.

- **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.

Strategic Goal Consideration	
Council Strategic Planning Objectives: 1) Building an inclusive and engaged community by fostering creative opportunities, community connections, and a diverse economic base attractive to residents, businesses, and visitors. 2) Building and maintaining inviting and safe neighborhoods through affordable housing and engaging recreational opportunities where residents and businesses flourish. 3) Investing in safe pedestrian-, bike-, and transit-friendly options that connect people to places they need to go, with convenient, accessible infrastructure that reduces car dependency. **Biennial Goals:** 1) Evaluate Zoning changes that support the Climate Action Plan and build diverse/mixed income/walkable communities and thriving economic development	
Strategic Goal	**Long-Term Financial Considerations**
Vibrant & Thriving	➢ In 2023, the Borough installed a skate park in the Urban Redevelopment area to meet a need that has not previously been addressed. This has seen a rise in a bike and skate community that has increased their involvement in the community. The cost of maintaining these new facilities has been budgeted into the long-term operating costs of the general fund.
Welcoming & Livable	➢ Investment in the Urban Redevelopment Plan has led to increased availability of affordable housing. To support the development of this site the Borough has, along with the County & School, elected to turn over any real estate tax revenue for these improvements to go towards paying down the Tax Increment Financing Debt obligations.
Accessible & Connected	➢ The Borough has budgeted several transportation changes to promote a safer pedestrian experience between the downtown and the urban redevelopment site. These changes are costly and require the Borough to fund the projects through a number of sources including grants and municipal funds.

- **<u>Timeline</u>**:
  - **<u>2025 Budget Considerations</u>**:
    In 2025, the Borough is continuing the next phase in the Urban Redevelopment Plan which seeks to make adjustments to a State Road that runs through Carlisle through the installation of a Roundabout designed for safe Pedestrian crossing in an existing known danger zone, adjustments to Railroad Crossings and the installation of new traffic signals to promote safe bike and vehicle traveling. The Borough continues to monitor the project in the short-term and has applied for additional grant funding where eligible to fund the Borough's share of projects.
  - **<u>2026 and Beyond Considerations</u>**:
    The development of this project has taken many years, with significant delays in part to COVID-19 and rising costs, it continues to be at the

forefront of the Borough's long-term planning. 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, 2024 through December 31, 2026. This collective bargaining agreement provides a sense of certainty as it pertains to future costs and the revenue requirements needed.

Strategic Goal Consideration	
Council Strategic Planning Objectives: 1) Responsibly managing the financial resources necessary to advance innovative initiatives, provide essential services, and build a stronger community.	
Strategic Goal	**Long-Term Financial Considerations**
Dynamic & Responsible	➢ Recognizing the importance the collective bargaining agreement has on maintaining a strong workforce the Borough must account for contract costs in potential rate increases. The Police force is entirely funded by the General Fund. As a result, the primary revenue generator to support any changes in the agreement will likely come from tax rate increases.

  - **Timeline**:
    - **2025 Budget Considerations**:
      Borough Administration will continue to work with the Police Association within scope of the collective bargaining agreement. The focus of the agreement that was entered into in 2024 was to make the Borough a desirable place to work for new officers. Over the years, the number of eligible officers has decreased significantly and the competition has risen requiring creative opportunities in order to stand out as a potential employer.
    - **2026 and Beyond Considerations**:
      The budget for the Police Department makes up approximately 31% of the overall General Fund Budget. During 2026, the Borough Administration will work with the Police Association to develop an agreement that is fiscally responsible given the multi-year impact it will have.

- **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. 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.

Strategic Goal Consideration	
Council Strategic Planning Objectives: 1) Responsibly managing the financial resources necessary to advance innovative initiatives, provide essential services, and build a stronger community. **Biennial Goals:** 1) Explore methods to increase and retain volunteer firefighters 2) Reengage in process to increase regionalization of fire service 3) Continue fire safety education to citizens and emergency services	
Strategic Goal	**Long-Term Financial Considerations**
Dynamic & Responsible	➢ The Borough continues to provide financial support to the Volunteer Fire Companies serving the Borough. These costs continue to increase in an effort to support the rising costs experienced by these organizations. The Borough generates revenue through Fire Service Tax which is considered each year to determine if rates are high enough to support the contribution to the Volunteer Fire Companies.

- ➢ **Timeline**:
  - **2025 Budget Considerations**: The 2025 budget year reflects continued financial support of our volunteer fire companies. As a result, the services that are offered will not substantially change year over year.
  - **2026 and Beyond Considerations**: 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.

- **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 $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**:
  - **2025 Budget Considerations**: The 2025 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.
  - **2026 and Beyond Considerations**: 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**:
    - **2025 Budget Considerations**: The 2025 budget year reflects anticipate usage and receipt of state funding. The budget anticipates that the Borough will need to continue to rely on existing fund balance to meet the requirement of our streets programs given the rising costs of materials.
    - **2026 and Beyond Considerations**: 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.

WATER FUND

WATER FUND MULTI-YEAR PROJECTIONS *(Potential Rate Increases Not Considered In This Table)*						
	2024	**2025**	**2026**	**2027**	**2028**	**2029**
Operating Revenue	5,400,903	5,861,428	5,838,487	5,844,528	5,850,711	5,857,043
Capital Revenue	1,446,048	6,141,600	8,265,000	6,230,600	640,000	2,044,776
Total Revenue	6,846,951	12,003,028	14,103,487	12,075,128	6,490,711	7,901,819
Operating Expenses	5,068,080	5,529,237	6,192,163	6,413,734	6,449,797	6,561,536
Capital Expenses	1,463,553	8,163,400	10,520,750	8,020,250	875,000	2,643,470
Total Expenses	6,531,633	13,692,637	16,712,913	14,433,984	7,324,797	9,205,006
Net Activity	*315,318*	*(1,689,609)*	*(2,609,425)*	*(2,358,857)*	*(834,086)*	*(1,303,187)*
Projected Ending Fund Balance	8,161,924	6,472,315	3,862,890	1,504,033	669,947	(633,240)
% of Operating	161%	117%	62%	23%	10%	-10%

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 not meet projected spending projections identified in the 2018 rate study performed due to rising

capital needs pertaining to treating PFAS at our treatment facilities require larger than anticipated capital improvements. A new rate study was completed in 2024 and recommended a series of rate increases as follows:

Year	Water Rate Increase
2025	14.1%
2026	11.0%
2027	11.0%
2028	8.1%

Projections indicate, that should the Borough follow the recommended rate increases in the Water Fund we would end with a Projected Fund Balance Reserve of $4,190,404 which shown as a % of Operating Expense would be 64% (as compared to the current projection of -10%).

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.

Strategic Goal Consideration	
Council Strategic Planning Objectives: 1) Growing a healthy community, supported by thoughtful neighborhood spaces, that is socially and environmentally sustainable, improves quality of life, protects ecosystems, and conserves natural resources.	
Strategic Goal	**Long-Term Financial Considerations**
Healthy & Sustainable	➢ The significant capital improvements needed to maintain the Borough's existing infrastructure as well as install PFAS treatment processes are extremely costly and the long-term costs require significant consideration. The Borough performed a rate study in 2024 to help identify what rates will need to be in order to support the changes needed to ensure a Healthy & Sustainable community.

- **Timeline**:
  - **2025 Budget Considerations**: The 2025 budget year reflects continued improvements and rehabilitation to the water distribution system. It also includes the start of installing a PFAS treatment process which will take

significant financial resources. As such, the Borough will consider implementing the rate increases proposed by the 3rd party consultant discussed above.

- **2026 and Beyond Considerations**: 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 $11,500,000, which will be evaluated through a PFAS study that currently ongoing.

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 2024, the Borough worked with a 3rd party vendor to refresh the comprehensive rate study to account for rising infrastructure improvements not initially included in the 2018 study. 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)*	2024	2025	2026	2027	2028	2029
Operating Revenue	1,861,976	$ 1,880,003	$ 1,880,047	$ 1,880,932	$ 1,881,860	$ 1,882,833
Capital Revenue	595,622	823,000	485,000	465,000	80,000	124,776
Total Revenue	2,457,598	$ 2,703,003	$ 2,365,047	$ 2,345,932	$ 1,961,860	$ 2,007,609
Operating Expenses	1,852,934	$ 1,892,020	$ 1,970,120	$ 2,057,458	$ 2,119,516	$ 2,183,911
Capital Expenses	595,622	897,500	618,750	581,250	100,000	175,520
Total Expenses	2,448,556	$ 2,789,520	$ 2,588,870	$ 2,638,708	$ 2,219,516	$ 2,359,431
Net Activity	*9,042*	*$ (86,517)*	*$ (223,823)*	*$ (292,776)*	*$ (257,656)*	*$ (351,822)*
Projected Ending Fund Balance	2,362,694	$ 2,276,177	$ 2,052,354	$ 1,759,577	$ 1,501,921	$ 1,150,100
% of Operating	128%	120%	104%	86%	71%	53%

Multi-Year Projection Narrative:

The Stormwater Fund multi-year projections show that the fund will continue 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. Depending on pacing of projects a rate increase may be needed to cover projected fund balance if balances fall below Borough Council's 25% goal. 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.

Strategic Goal Consideration	
Council Strategic Planning Objectives: 1) Growing a healthy community, supported by thoughtful neighborhood spaces, that is socially and environmentally sustainable, improves quality of life, protects ecosystems, and conserves natural resources.	
Strategic Goal	**Long-Term Financial Considerations**
Healthy & Sustainable	➢ The significant capital improvements needed to maintain and improve the Borough's existing stormwater infrastructure is extremely costly and the long-term costs require significant consideration. The Borough has performed an engineering study to help guide these improvements which will be funded through the Stormwater Fee.

- **Timeline**:
  - **2025 Budget Considerations**: The 2025 budget year reflects continued improvements and rehabilitation to the stormwater management system.
  - **2026 and Beyond Considerations**: The Borough continues to develop a rehabilitation program 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

SEWER FUND MULTI-YEAR PROJECTIONS *(Potential Rate Increases Not Considered In This Table)*	2024	2025	2026	2027	2028	2029
Operating Revenue	7,611,162	$ 7,417,651	$ 7,418,331	$ 7,424,934	$ 7,431,692	$ 7,438,610
Capital Revenue	2,751,259	6,941,732	13,402,103	11,211,866	800,000	95,139
Total Revenue	10,362,421	$ 14,359,383	$ 20,820,434	$ 18,636,800	$ 8,231,692	$ 7,533,749
Operating Expenses	6,038,114	$ 6,568,666	$ 7,737,903	$ 7,985,747	$ 7,997,507	$ 7,952,135
Capital Expenses	2,652,891	8,238,500	15,488,750	12,886,250	1,000,000	125,470
Total Expenses	8,691,005	$ 14,807,166	$ 23,226,653	$ 20,871,997	$ 8,997,507	$ 8,077,605
Net Activity	*1,671,416*	*$ (447,783)*	*$ (2,406,219)*	*$ (2,235,197)*	*$ (765,815)*	*$ (543,856)*
Projected Ending Fund Balance	19,446,428	$ 18,998,645	$ 16,592,426	$ 14,357,229	$ 13,591,414	$ 13,047,558
% of Operating	322%	289%	214%	180%	170%	164%

Multi-Year Projection Narrative:

The Sewer Fund multi-year projections show that the fund will continue to draw down its fund balance to be used towards capital improvements. A rate study was completed in 2024 calling for potential rate increases of 13.2% in 2026 & 2028. Project pacing and overall project costs will continue to be evaluated to determine if such increases are warranted.

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 management programming. 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 management programming and potential PFAS removal 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 management program remains cost effective.

Strategic Goal Consideration	
Council Strategic Planning Objectives: 1) Growing a healthy community, supported by thoughtful neighborhood spaces, that is socially and environmentally sustainable, improves quality of life, protects ecosystems, and conserves natural resources.	
Strategic Goal	**Long-Term Financial Considerations**
Healthy & Sustainable	➢ The significant capital improvements needed to maintain the Borough's existing infrastructure as well as install PFAS / Bio-Solids treatment processes are extremely costly and the long-term costs require significant consideration. The Borough has performed a rate study to help identify what rates will need to be in order to support the changes needed to ensure a Healthy & Sustainable community.

- **Timeline**:
  - **2025 Budget Considerations**: The 2025 budget year reflects continued improvements and rehabilitation to the sewer collection system. It also includes the start of a large overhaul to our Bio-Solids program and PFAS Treatment process.
  - **2026 and Beyond Considerations**: 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

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 2024, the Borough used the same vendor to refresh the comprehensive rate study to account for rising infrastructure improvements not initially included in the 2018 study. 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)*	2024	2025	2026	2027	2028	2029
Operating Revenue	$ 553,761	$ 751,793	$ 758,683	$ 765,646	$ 772,683	$ 779,794
Capital Revenue	488,316	-	-	-	-	-
Total Revenue	$ 1,042,077	$ 751,793	$ 758,683	$ 765,646	$ 772,683	$ 779,794
Operating Expenses	$ 615,333	$ 744,588	$ 717,439	$ 726,361	$ 743,210	$ 760,032
Capital Expenses	619,200	225,000	50,000	100,000	-	227,050
Total Expenses	$ 1,234,533	$ 969,588	$ 767,439	$ 826,361	$ 743,210	$ 987,082
Net Activity	*$ (192,456)*	*$ (217,795)*	*$ (8,756)*	*$ (60,715)*	*$ 29,473*	*$ (207,289)*
Projected Ending Fund Balance	$ 1,390,467	$ 1,172,672	$ 1,163,916	$ 1,103,201	$ 1,132,674	$ 925,385
% of Operating	226%	157%	162%	152%	152%	122%

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 re-evaluating the parking lease programs in place which may modify the revenue's generated in future years. It is anticipated that recommendations from the evaluation will be ready in 2025 and potential adjustments made at that time.

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 Borough is currently working to replace the majority of its smart meters with Parking Kiosks. The first phase of this replacement program is expected to be completed in 2024. 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 started an Electric Vehicle Charging Station Program in 2023 with the installation of 4 charging ports in the Borough's parking garage. Additional installations are expected throughout 2024 and 2025.

Strategic Goal Consideration	
Council Strategic Planning Objectives: 1) Growing a healthy community, supported by thoughtful neighborhood spaces, that is socially and environmentally sustainable, improves quality of life, protects ecosystems, and conserves natural resources.	
Strategic Goal	**Long-Term Financial Considerations**
Healthy & Sustainable	➢ Investment in Electric Vehicle infrastructure was started in 2023. It is anticipated that this investment will continue over the next several years with anticipated installation considered throughout the Borough. These infrastructure is costly and the Borough is mindful of parking rates to ensure that the ongoing maintenance of this new infrastructure is adequately funded.

- **Timeline**:
  - **2025 Budget Considerations**: The 2025 budget includes consideration to implement additional electric vehicle charging spaces. It also considers potential revenue increases due to efficiencies made in our Parking Lease program.
  - **2026 and Beyond Considerations**: Beyond 2025 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

SOLID WASTE FUND MULTI-YEAR PROJECTIONS (Potential Rate Increases Not Considered In This Table)	2024	2025	2026	2027	2028	2029
Operating Revenue	2,154,873	$ 2,742,546	$ 2,442,938	$ 2,610,414	$ 2,789,612	$ 2,981,355
Capital Revenue	-	-	3,000,000	-	-	-
Total Revenue	2,154,873	$ 2,742,546	$ 5,442,938	$ 2,610,414	$ 2,789,612	$ 2,981,355
Operating Expenses	2,140,935	$ 2,698,357	$ 2,613,251	$ 2,780,727	$ 2,959,925	$ 3,151,668
Capital Expenses	-	-	3,000,000	-	-	-
Total Expenses	2,140,935	$ 2,698,357	$ 5,613,251	$ 2,780,727	$ 2,959,925	$ 3,151,668
Net Activity	*13,938*	*$ 44,189*	*$ (170,313)*	*$ (170,313)*	*$ (170,313)*	*$ (170,313)*
Projected Ending Fund Balance	15,156	$ 59,345	$ (110,968)	$ (281,281)	$ (451,594)	$ (621,907)
% of Operating	1%	2%	-4%	-10%	-15%	-20%

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 entered into a 5-year contract, which will include a yearly escalator of approximately 7%.

The projections noted above include a possible $3,000,000 debt issuance related to the Borough starting an internal trash program. These costs will be evaluated during 2024 & 2025 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.

If the Borough does decide to issue the $3,000,000 in debt, additional rate adjustments will need to be considered to pay for the increased debt service costs expected each year.

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.

Strategic Goal Consideration	
Council Strategic Planning Objectives: 1) Responsibly managing the financial resources necessary to advance innovative initiatives, provide essential services, and build a stronger community. **Biennial Goals:** 1) Evaluate alternatives to solid waste and recycling collection	
Strategic Goal	**Long-Term Financial Considerations**
Dynamic & Responsible	➢ Solid Waste and Recycling costs have increased substantially over recent years due to world-wide recycling changes and have placed a significant financial burden on the community participants. Long-Term planning includes evaluations to alternative programs including moving from a third party vendor to an in-house collection system.

- **Timeline**:
  - **2025 Budget Considerations**: The 2025 budget continues the hybrid 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.
  - **2026 and Beyond Considerations**: Without an improvement to the Solid Waste Collection program the Borough can anticipate continued increases in future contracts. The world recycling market has substantially increased the Borough's Solid Waste and Recycling costs, an evaluation of the program which is contracted through 2027 is underway and will investigate long-term solutions including the potential of bringing the service in-house. 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 near 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.

GOALS & POLICIES



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Community Goals

BOROUGH COUNCIL GOALS

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

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
  - 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 place making. 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.
    - 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

STRATEGIC PLAN

In 2023, the Borough of Carlisle adopted its first Strategic Plan. This plan helps to bridge the gap between short-term Biennial Goals and its long-term vision which is carried out in the Borough's Comprehensive Plan. The strategic plan helps to sharpen the focus of our policies and the mission of our internal operations.

STRATEGIC OUTCOMES & STRATEGIES
Caring & Professional
Ensuring responsive, quality services by our knowledgeable and committed staff.

Strategies:

- Allow opportunities for employees to be part of solutions and feel empowered.
- Increase non-digital outreach, activities, and access.
- Increase employees training and development.
- Facilitate opportunities for employees to collaborate, solve problems, and improve Borough operations.

Vibrant & Thriving

Building an inclusive and engaged community by fostering creative opportunities, community connections, and a diverse economic base attractive to residents, businesses, and visitors.

Strategies:

- Encourage diverse and inclusive neighborhood and community partnerships to increase positive use of parks and public spaces.
- Develop strategies and update land use code to attract development and retain local businesses.
- Understand community preferences through surveys and regular engagement.
- Explore programs and opportunities to improve capital and business investment equity among communities of color.
- Evaluate TRC recommendations and implement where possible.

Dynamic & Responsible

Responsibly managing the financial resources necessary to advance innovative initiatives, provide essential services, and build a stronger community.

Strategies:

- Identify multi-discipline funding partners to assist with implementation of various projects.
- Develop a plan for implementing a Participatory Budget Program.
- Increase collaboration with neighboring municipalities on service delivery.

Healthy & Sustainable

Growing a healthy community, supported by thoughtful neighborhood spaces, that is socially and environmentally sustainable, improves quality of life, protects ecosystems, and conserves natural resources.

Strategies:

- Draft and implement a long-range municipal operations plan.
- Evaluate site suitability and deploy strategies to increase tree canopies and green infrastructure in Carlisle.
- Invest in infrastructure improvements to enhance water quality.
- Develop and implement a comprehensive Parks, Recreation, and Open Space Plan.
- Collaborate with the Clean Air Board, legislators, and other community stakeholders to improve air quality.

Welcoming & Livable

Building and maintaining inviting and safe neighborhoods through affordable housing and engaging recreational opportunities where residents and businesses flourish.

Strategies:

- Offer engaging recreational opportunities by collaborating with community organizations and other providers.
- Develop creative solutions to increase the availability of affordable housing stock.

- Streamline and build awareness of the Borough's role in supporting special events, celebrations, and public art.
- Develop and implement a public safety, co-responder program that diverts non-violent emergencies to appropriate social workers and health professionals.
- Develop resources to support renters.

Accessible & Connected

Investing in safe pedestrian-, bike-, and transit-friendly options that connect people to the places they need to go, with convenient, accessible infrastructure that reduces car dependency.

Strategies:

- Prepare an active transportation plan that addresses dedicated facilities for cyclists, pedestrians, and micro-mobility.
- Activate underutilized public spaces to build vibrant, pedestrian-centered spaces through low-cost creative place making.
- Identify streets or alleys to designate as traffic-free zone that allows only foot traffic and encourages community engagement.
- Examine opportunities to improve local public transportation options.

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.

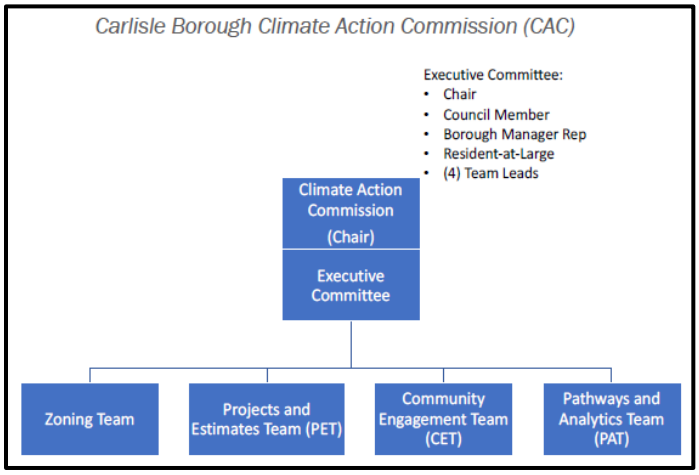
2017 Greenhouse Gas Emissions Borough of Carlisle

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 Borough's pathway to creating a Climate Action Plan.

- **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.

Adoption of the Climate Action plan

On January 14, 2022, Carlisle Borough Council unanimously approved the Borough's first-ever Climate Action Plan to reduce greenhouse gas emissions from residential, commercial and industrial buildings, solid waste, composting and recycling, water and wastewater management, and transportation. Several actions have been encouraged and/or prompted by the Climate Action Plan including:

- Energy assistance grant program funded by $20,000 from the Community Development Block Grant
- ~50% of police vehicle fleet is converted to hybrid as part of the Capital Improvement Program
- Two (2) Electric Vehicle chargers were installed in the Pomfret Street parking garage to serve four (4) existing compact parking stalls for public use
- Alternative Fuels Incentive Grants in the amount of $35,000 has supported purchasing five (5) electric vehicles
- Pre-energy audit information for all Borough facilities was provided to a qualified consultant to evaluate Guaranteed Energy Savings program and/or energy reduction goals (site visits and report pending anticipated November-December '23)
- Vision Zero resolution adopted by Borough Council to plan an active transportation program for safety and reduce/replace internal combustion vehicle miles traveled
- Solar powered trash compactors for select park areas installed in 2023
- Ongoing evaluation of a comprehensive bio solids management plan that identifies the most cost-effective, safe and beneficial re-use of bio solids
- Analysis specific to the processing and removal of potential Per- and Polyfluorinated Substances in the water treatment process
- Anticipated evaluation of green roof installation at the water plant
- Applied for TASA and Multimodal grants for shared use paths planned on Noble Boulevard and Waggoners Gap Road
- Completed traffic calming projects on West Willow, Wilson, and North Bedford Streets to reduce pavement area and long-term bituminous replacement costs
- Lawn to meadow conversion and tree plantings installed at the yard waste compost site and wastewater treatment plant (FY22, FY23)
- Established Land Use Reform Subcommittee to review the fair implementation of all local land use policies and regulations including the Climate Action Plan objective to adapt local ordinances and regulations to encourage carbon reduction strategies
- Purchase three (3) e-bikes for SCEP and the replacement of 500 miles of truck internal combustion vehicle miles traveled
- The Borough continues to be guided by the Climate Action Plan in its policy making process.



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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 2025 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 2025 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.

Outside Agency Funding

In August, Borough staff invites Outside Agencies to submit applications to Borough Council requesting funding assistance for actions that will improve the Borough of Carlisle. Funding is limited to $2,000 per organization per calendar year with a total of $20,000 in funds available per year. These amounts are subject to change, per the discretion of Borough Council. Applications are considered twice per year with submission deadlines of March 31 and September 30.

In October, Borough Council holds Outside Agency hearings where agencies are given the opportunity to come before Council and speak about their proposals and the impact that the funds will have towards improving the Borough of Carlisle. After these hearings, Borough Council approves the allocation of available Outside Agency funding and it is included in the budget.

Public Input

The draft proposed annual budget is submitted to Borough Council in early November. At this time, Borough Council holds Budget Hearings where Borough staff present and discuss the proposed budget as well as any significant changes that can be expected year over year. The Public is strongly encouraged to attend these budget specific meetings to share their input. A copy of this meeting is included on the Borough's social media to give the public an opportunity to listen to the budget presentation and provide input prior to the adoption of the budget.

Approximately a month later, on the second Thursday of December, Borough Council holds another Budget Hearing directly prior to their regularly scheduled Borough Council meeting. This is another opportunity for Borough Council to take feedback on the budget and answer any questions. Any changes that come out of this hearing are formally acted on during the normal council meeting when the Budget Legislation is adopted.



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Budget Calendar

Table 1. Budget Calendar	
Date	**Description**
7/1	Budget Instructions Distributed
7/19	Capital Improvement Project Forms Due
7/29	2025 Budgets and 2024 Projections Completed in Accounting System
7/29-9/13	Department Operating & Capital Budget Review Meetings
8/9	Department Descriptive Information Due to Finance
8/26	Outside Agency Packets Mailed
9/9	Schedule Outside Agency Hearings for October Council Meeting
9/16 - 9/30	Budget Analysis and Preparation
9/30	Salary & Benefit Calculations Finalized
9/30	Revenue Estimates Finalized
9/30	Fund Balance Estimates Finalized
9/30	Tax Rate/Fee Increases Decisions Finalized
9/30 - 10/25	Final Analysis & Review
10/2	Outside Agency Hearings
10/21 - 10/25	Senior Staff Budget Review
10/28	Borough Manager's Budget Message Finalized
10/28	Budget Public Hearing Advertised for November Meetings
11/4	Budget Books to Borough Council
11/5	Meeting with Inter-Municipal Agreement Townships
11/12 - 11/13	Council Budget Hearings
11/12 - 12/12	Public Review of Budget
11/25	Budget Public Hearing Advertised for December Meeting
12/12	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 2025 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 2025.

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 2025 budget, the Borough uses December 31, 2023 as a starting point. Staff then adds projections for 2024 to develop estimated December 31, 2024 fund balances. Those balances are then used to estimate fund balances at December 31, 2025. 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
12/31/23 Unassigned Fund Balance	$ 12,339,830	$ 7,846,606	$ 2,353,652	$ 17,775,012	$ 1,218	$ 1,582,923
Projected 2024 Revenues	12,577,139	5,400,903	1,861,976	7,709,530	2,154,873	553,761
Projected 2024 Expenses	(12,441,399)	(5,085,585)	(1,852,934)	(6,038,114)	(2,140,935)	(746,217)
Projected 2024 Net Activity	135,740	315,318	9,042	1,671,416	13,938	(192,456)
Projected 12/31/24 Fund Balance	$ 12,475,570	$ 8,161,924	$ 2,362,694	$ 19,446,428	$ 15,156	$ 1,390,467
Budget 2025 Revenues	12,981,248	5,861,428	2,095,003	9,358,750	2,742,546	751,793
Budget 2025 Expenses	(13,565,369)	(7,551,037)	(2,181,520)	(9,806,533)	(2,698,357)	(969,588)
Budget 2025 Net Activity	(584,121)	(1,689,609)	(86,517)	(447,783)	44,189	(217,795)
Projected 12/31/25 Fund Balance	**$ 11,891,449**	**$ 6,472,315**	**$ 2,276,177**	**$ 18,998,645**	**$ 59,345**	**$ 1,172,672**
% Increase or Decrease Vs '24 Projections	-4.68%	-20.70%	-3.66%	-2.30%	291.56%	-15.66%
Projected 12/31/25 unassigned fund balance as % of annual operating expenses (based on '25 Budget)	96.95%	117.06%	120.30%	289.23%	2.20%	157.49%

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 2025 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
12/31/23 Available Reserves	$ 9,508,685	$ 6,630,703	$ 2,040,609	$ 15,420,506	$ 713,412	$ 1,456,629
Projected 2024 Revenues	12,577,139	5,400,903	1,861,976	7,709,530	2,154,873	553,761
Projected 2024 Expenses	(12,441,399)	(5,085,585)	(1,852,934)	(6,038,114)	(2,140,935)	(746,217)
Projected 2024 Net Activity	135,740	315,318	9,042	1,671,416	13,938	(192,456)
Projected 12/31/24 Fund Balance	$ 9,644,425	$ 6,946,021	$ 2,049,651	$ 17,091,922	$ 727,350	$ 1,264,173
Budget 2025 Revenues	13,122,958	5,861,428	2,095,003	9,358,750	2,742,546	751,793
Budget 2025 Expenses	(13,707,079)	(7,551,037)	(2,181,520)	(9,806,533)	(2,698,357)	(969,588)
Budget 2025 Net Activity	(584,121)	(1,689,609)	(86,517)	(447,783)	44,189	(217,795)
Projected 12/31/25 Fund Balance	**$ 9,060,304**	**$ 5,256,412**	**$ 1,963,134**	**$ 16,644,139**	**$ 771,539**	**$ 1,046,378**
% Increase or Decrease Vs '24 Projections	-6.06%	-24.32%	-4.22%	-2.62%	6.08%	-17.23%
Projected 12/31/25 reserves as % of annual operating expenses (based on '25 Budget)	73.02%	95.07%	103.76%	253.39%	28.59%	140.53%

Fund Balance Change Analysis

The following analysis uses the Annual Report Fund Balance Projections. In 2025, the Water, Solid Waste, and Parking Funds each anticipate a change greater than 10% in fund balance. An analysis of those changes follow:

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 117.06% 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 $1,382,309 and it is currently projected to be $6,472,315.

Solid Waste Fund: The Solid Waste Fund changed to become a pass-through fund for the collection of Solid Waste & Recycling collection fees and payments to the vendor. In addition, the Borough receives a recycling grant each year, totaling approximately $40,000. With the collection fees exactly matching payments to the vendor, this grant is shown as a surplus that increases fund balance and results in a change in fund balance greater than 10%.

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 157.49% 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 $372,294 and it is currently projected to be $1,172,672.

FINANCIAL SUMMARIES

Table 5.
Consolidated Budget Summary

Fund	Name	Sources	Uses	Difference
01	General Fund	16,460,718	16,460,718	-
06	Water Fund	13,692,637	13,692,637	-
07	Stormwater Fund	2,789,520	2,789,520	-
08	Sewer Fund	14,807,166	14,807,166	-
09	Solid Waste Fund	2,742,546	2,698,357	44,189
18	Capital Projects Fund	6,658,641	6,658,641	-
32	Parking Fund	969,588	969,588	-
35	Highway Aid Fund	752,000	752,000	-
	Total	58,872,816	58,828,627	

Table 6.

Revenue & Expenditures by Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Revenue							
General Fund	13,136,003	12,637,017	13,911,261	17,436,653	18,130,184	15,870,816	16,460,718
Capital Projects	1,668,162	1,843,106	8,673,525	5,927,219	5,277,000	7,869,677	6,658,641
Highway Aid	603,912	561,832	512,592	556,252	622,966	750,000	752,000
Water	4,612,894	4,479,020	4,496,913	5,139,407	5,293,634	13,639,655	13,692,637
Stormwater	1,290,476	1,843,674	1,758,042	1,970,982	1,856,054	3,322,556	2,789,520
Sewer	9,018,261	6,694,005	6,479,573	6,927,999	7,457,599	14,197,203	14,807,166
Solid Waste	996,878	1,480,230	1,534,015	1,072,948	1,981,080	2,140,935	2,742,546
Parking	736,070	416,004	669,391	682,765	734,966	1,005,427	969,588
Total	32,062,656	29,954,888	38,035,312	39,714,225	41,353,483	58,796,269	58,872,816
Expenditures							
General	12,268,144	12,137,472	12,620,959	16,761,613	17,270,326	15,870,816	16,460,718
Capital Projects	1,678,365	2,019,562	5,369,542	3,927,666	2,530,249	7,869,677	6,658,641
Highway Aid	554,463	665,720	604,411	684,096	644,768	750,000	752,000
Water	3,880,702	3,542,566	3,848,382	4,272,677	4,416,437	13,639,655	13,692,637
Stormwater	581,218	1,056,308	1,142,755	1,321,403	1,445,807	3,322,556	2,789,520
Sewer	5,785,385	5,624,044	5,977,446	6,072,498	5,926,659	14,197,203	14,807,166
Solid Waste	826,621	1,656,256	1,675,341	1,318,955	1,963,557	2,140,935	2,698,357
Parking	527,307	539,512	517,291	563,796	547,931	1,005,427	969,588
Total	26,102,206	27,241,440	31,756,127	34,922,704	34,745,734	58,796,269	58,828,627

Table 7.

Revenue & Expenditures by Category

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Revenue							
Real Property Taxes	5,095,199	5,135,094	5,158,546	5,183,045	5,272,126	5,743,627	5,792,949
Other Local Taxes	3,401,855	3,324,705	3,700,380	3,994,194	4,018,931	3,833,800	3,840,306
Licenses & Permits	599,615	450,015	541,998	887,223	646,198	706,746	675,402
Fines & Forfeits	238,073	165,940	224,089	236,271	346,138	262,600	209,235
Interest and Rents	854,490	474,250	281,766	1,050,196	2,738,988	1,224,330	2,374,235
Intergovernmental	4,103,379	2,876,979	3,558,078	6,663,116	5,107,580	6,987,707	5,716,379
Charges for Services	12,631,431	13,119,910	13,724,246	13,850,433	14,932,542	14,969,500	16,156,173
Other Revenue	1,554,516	1,468,478	1,694,677	1,845,595	1,377,518	1,600,262	1,588,788
Transfers In	2,650,021	2,727,275	2,887,342	5,998,180	6,847,936	3,979,230	4,871,070
Bond Proceeds	934,077	212,242	6,264,190	5,972	65,526	5,889,608	12,648,253
Fund Balance	-	-	-	-	-	13,598,859	5,000,026
Total	32,062,656	29,954,888	38,035,312	39,714,225	41,353,483	58,796,269	58,872,816
Expenditures							
Salaries, Wages, & Benefits	11,477,683	11,494,007	11,459,742	12,056,069	12,322,665	14,110,111	14,730,294
Supplies, Services, & Utilities	6,051,813	6,643,186	7,054,292	8,116,086	8,373,384	10,155,227	10,665,726
Debt Service	1,457,206	1,598,663	4,815,604	2,008,650	1,919,302	4,230,850	4,689,464
Capital Expenditures	2,041,485	2,505,358	3,038,319	4,176,298	2,695,388	26,236,436	23,563,783
Transfers Out	2,578,303	2,541,998	2,698,717	5,795,848	6,552,786	4,063,645	5,179,360
Depreciation	2,495,715	2,458,228	2,689,453	2,769,753	2,882,209	-	-
Total	26,102,206	27,241,440	31,756,127	34,922,704	34,745,734	58,796,269	58,828,627

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	5,792,949	-	-	-	-	-	-	-	5,792,949
Other Local Taxes (Act 511)	3,840,306	-	-	-	-	-	-	-	3,840,306
Licenses & Permits	675,402	-	-	-	-	-	-	-	675,402
Fines & Forfeits	82,717	-	-	-	-	-	-	126,518	209,235
Interest & Rents	614,070	369,623	63,035	592,762	106,083	546,023	12,409	70,230	2,374,235
Intergovernmental	930,941	2,260,000	546,316	-	-	1,941,099	38,023	-	5,716,379
Charges for Services	312,446	-	-	4,807,130	1,754,300	6,493,131	2,235,987	553,179	16,156,173
Other Revenue	732,417	-	-	450,261	19,620	378,497	6,127	1,866	1,588,788
Transfers In	2,895,349	1,299,446	-	11,275	215,000	-	450,000	-	4,871,070
Bond Funds	-	898,020	-	6,141,600	608,000	5,000,633	-	-	12,648,253
Fund Balance	584,121	1,831,552	142,649	1,689,609	86,517	447,783	-	217,795	5,000,026
Total	16,460,718	6,658,641	752,000	13,692,637	2,789,520	14,807,166	2,742,546	969,588	58,872,816

Graph 1.

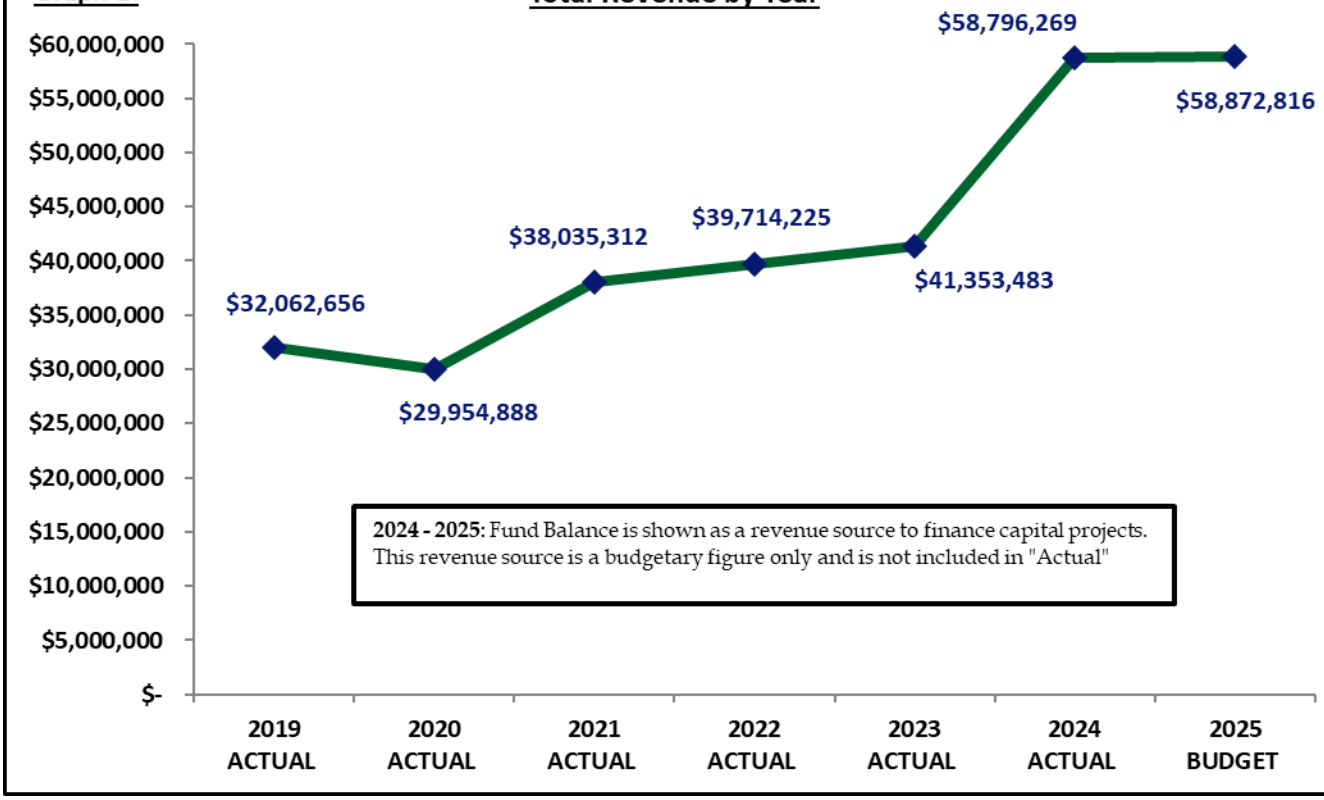
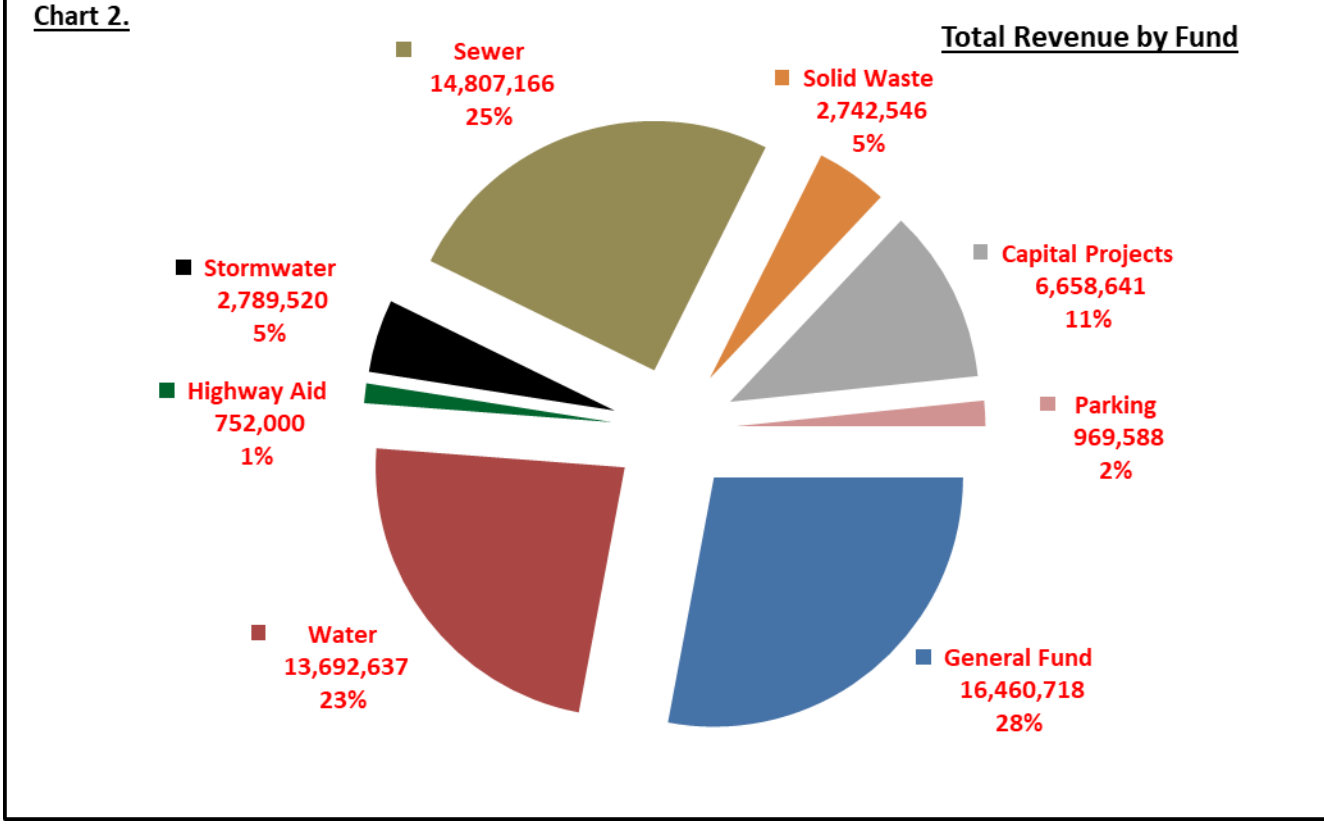


Chart 2.



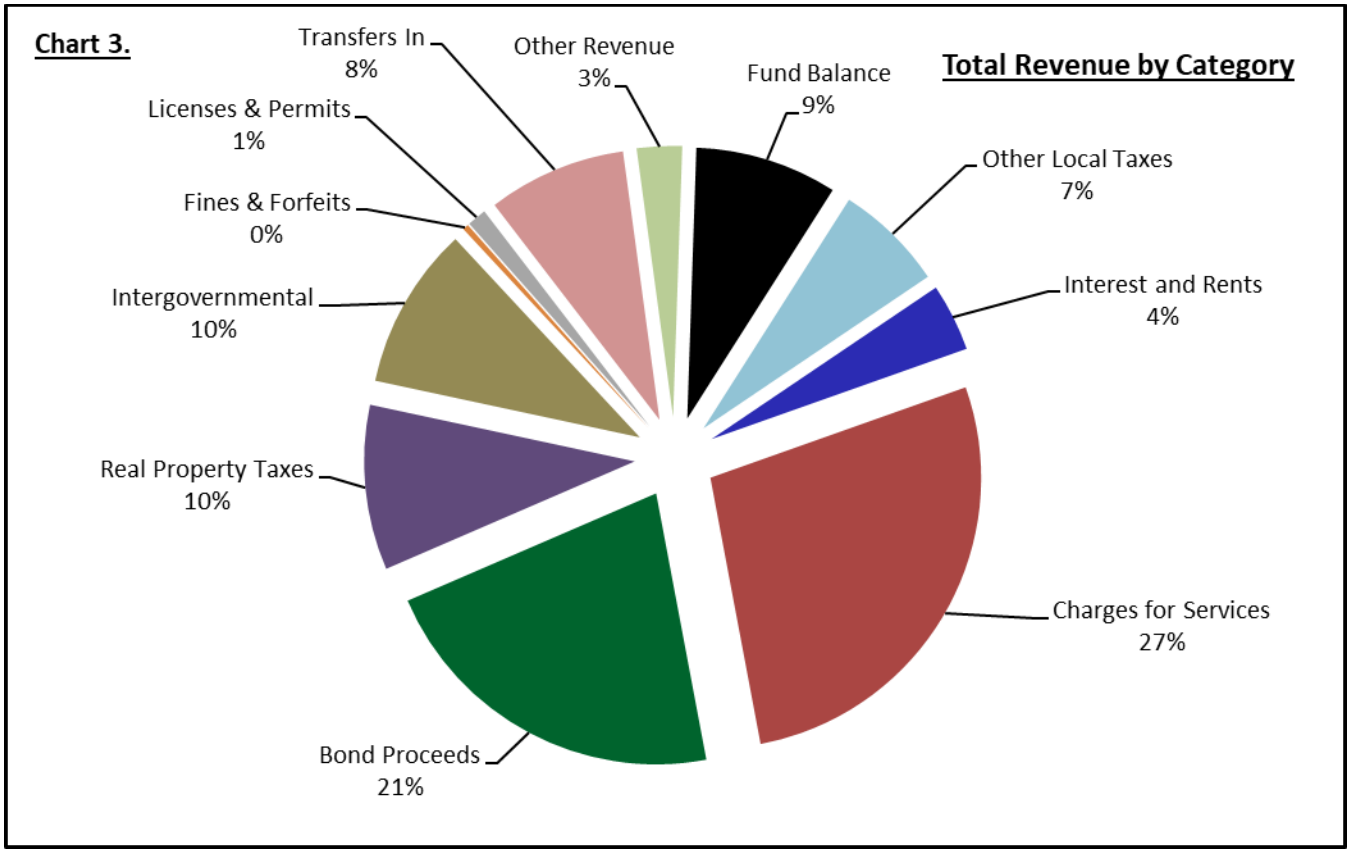


Table 9.

Expenditures by Department

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Administration	1,485,386	1,552,229	1,356,606	1,715,315	1,946,099	2,626,736	2,641,044
Finance	8,502,122	8,537,350	12,186,597	13,321,017	13,353,251	11,626,670	13,006,786
Fire	949,584	1,105,632	1,051,530	1,125,368	1,165,891	1,664,137	1,401,514
Police	4,266,272	4,370,496	4,471,833	4,499,389	4,721,748	6,428,105	5,404,430
Water Resources	7,325,883	8,026,968	8,255,353	8,552,899	9,142,099	28,677,818	28,968,507
Transportation & Waste Management	1,138,539	1,194,492	950,090	909,609	1,415,137	1,848,969	1,581,174
Community Planning & Economic Sustainability	1,145,744	1,572,558	2,488,543	3,362,509	1,470,451	4,360,124	4,127,187
Parks and Recreation	1,288,675	881,715	995,575	1,436,598	1,531,058	1,563,710	1,697,985
Total	26,102,206	27,241,440	31,756,127	34,922,704	34,745,734	58,796,269	58,828,627

Chart 4.

Total Expenditures by Fund

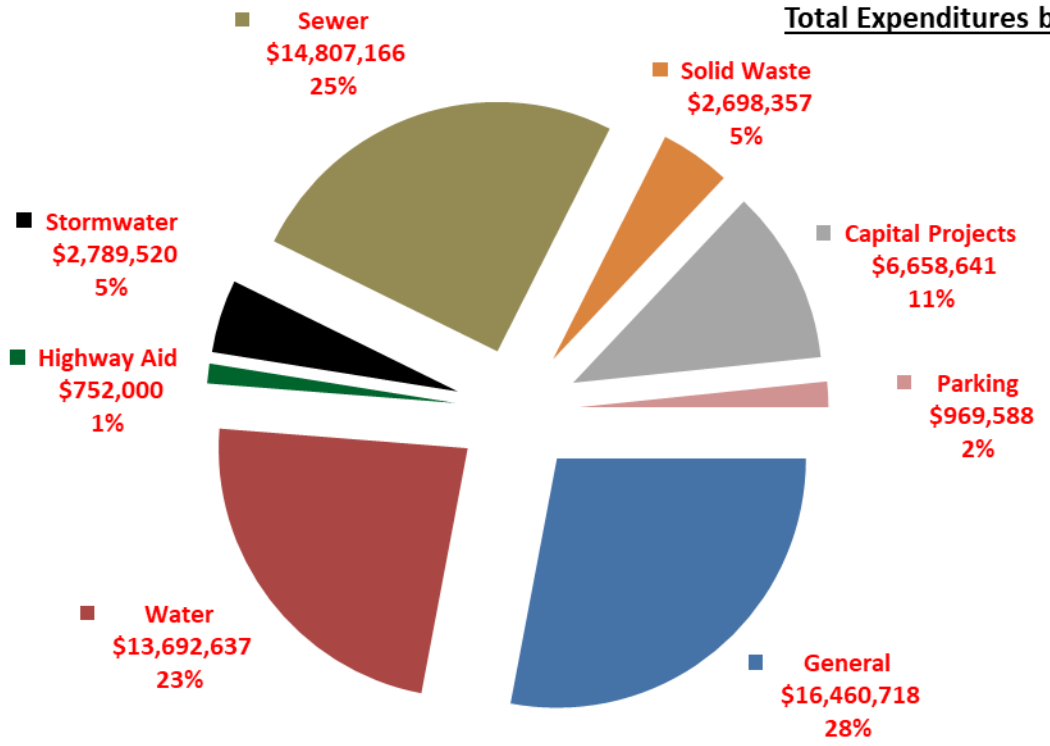


Table 10.

Expenditure Summary by Fund & Department

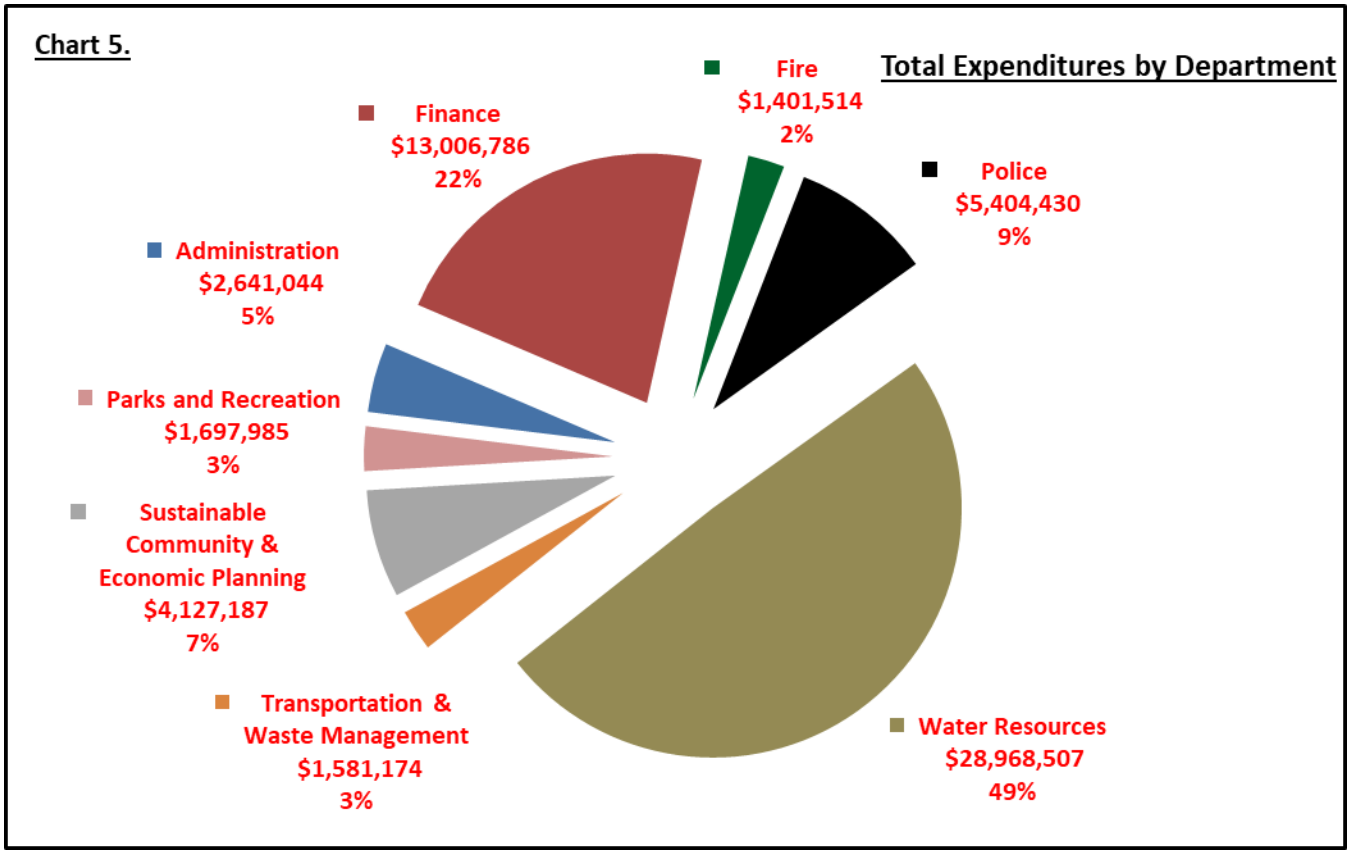
	General Fund (01)	Cap. Proj. Fund (18)	Highway Aid Fund (35)	Water Fund (06)	Stormwater Fund (07)	Sewer Fund (08)	Solid Waste Fund (09)	Parking Fund (32)	Total
1. Department of Administration									
400 Borough Council	$ 363,404	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 363,404
401 Manager's Office	431,807	-	-	-	-	-	-	-	431,807
404 Legal Services	100,000	-	-	-	-	-	-	-	100,000
405 Co-responder	167,740	-	-	-	-	-	-	-	167,740
406 Personnel	430,066	75,000	-	-	-	-	-	-	505,066
407 Information Technology	514,500	166,500	-	-	-	-	-	-	681,000
467 Outside Agencies	19,500	-	-	-	-	-	-	88,000	107,500
486 Property & Casualty Insurance	85,913	-	-	40,655	25,000	130,456	-	2,503	284,527
Total	2,112,930	241,500	-	40,655	25,000	130,456	-	90,503	2,641,044
2. Department of Finance									
402 Finance Operations	980,426	-	-	-	-	-	-	-	980,426
402 Water Billing & Collection	-	-	-	57,226	-	-	-	-	57,226
402 Stormwater Billing & Collection	-	-	-	-	35,854	-	-	-	35,854
402 Sewer Billing & Collection	-	-	-	-	-	59,946	-	-	59,946
403 Tax Collection	154,776	-	-	-	-	-	-	-	154,776
445 Parking Operations	-	-	-	-	-	-	-	488,996	488,996
446 Parking Garage	-	-	-	-	-	-	-	216,951	216,951
472 Debt Service	425,039	706,258	-	1,606,101	75,584	1,812,213	-	64,269	4,689,464
481 Water Authority	-	-	-	8,125	-	-	-	-	8,125
481 Sewer Authority	-	-	-	-	-	15,200	-	-	15,200
488 Unallocated Employee Benefits	969,826	-	-	55,267	25,222	69,008	-	1,139	1,120,462
492 Transfers Out	1,299,446	665,000	-	897,751	850,407	909,026	450,000	107,730	5,179,360
Total	3,829,513	1,371,258	-	2,624,470	987,067	2,865,393	450,000	879,085	13,006,786
3. Fire Department									
411 Fire Department	1,300,514	101,000	-	-	-	-	-	-	1,401,514
Total	1,300,514	101,000	-	-	-	-	-	-	1,401,514
4. Police Department									
41A Police Administration	979,006	40,000	-	-	-	-	-	-	1,019,006
41I Police Investigation	323,296	-	-	-	-	-	-	-	323,296
41P Police Patrol	3,876,095	186,033	-	-	-	-	-	-	4,062,128
Total	5,178,397	226,033	-	-		-	-	-	5,404,430
5. Department of Water Resources									
409 Borough Hall Maintenance	145,763	-	-	-	-	-	-	-	145,763
425 Sewer Collection System	-	-	-	-	-	3,807,201	-	-	3,807,201
427 Solid Waste Collection & Disposal	73,453	21,000	-	-	-	-	2,248,357	-	2,342,810
42L Sewer Lab	-	-	-	-	-	608,624	-	-	608,624
42M Lift Stations	-	-	-	-	-	302,522	-	-	302,522
42P Wastewater Treatment Plant	-	-	-	-	-	2,169,896	-	-	2,169,896
42S Bio-Solids Removal	-	-	-	-	-	4,923,074	-	-	4,923,074
430 Public Works Field Operations	429,152	682,500	752,000	-	-	-	-	-	1,863,652
431 Street Cleaning	-	-	-	-	115,960	-	-	-	115,960
447 Stormwater Operations	-	-	-	-	1,661,493	-	-	-	1,661,493
449 Water Lines Maintenance	-	-	-	2,807,415	-	-	-	-	2,807,415
44L Water Lab	-	-	-	348,644	-	-	-	-	348,644
44P Water Treatment Plant	-	-	-	7,848,903	-	-	-	-	7,848,903
450 Water Meter Maintenance	-	-	-	22,550	-	-	-	-	22,550
Total	648,368	703,500	752,000	11,027,512	1,777,453	11,811,317	2,248,357	-	28,968,507

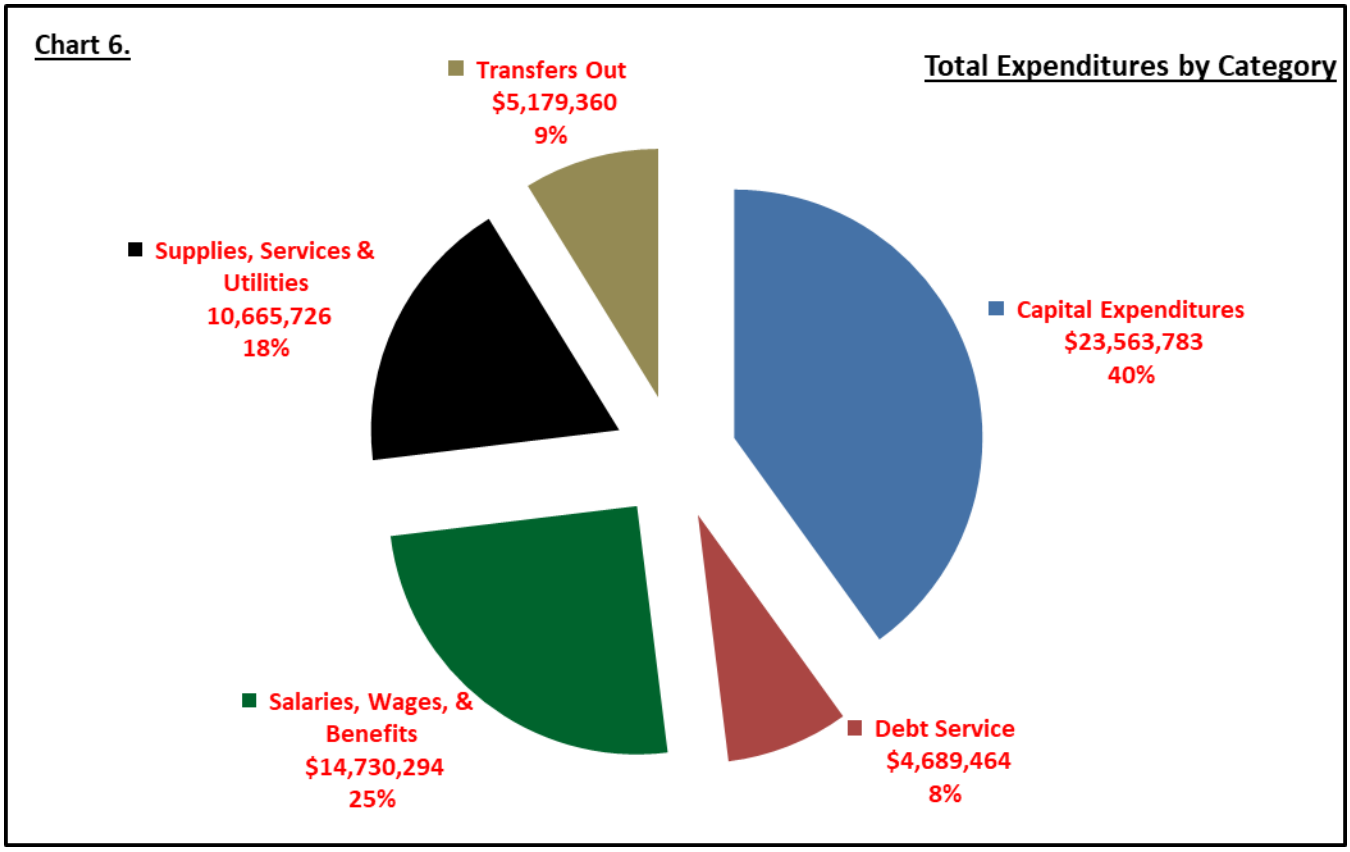
Table 10. (Continued)

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
6. Department Transportation & Waste Management									
408 Public Works Administration	377,564	-	-	-	-	-	-	-	377,564
433 Traffic Control	410,408	455,000	-	-	-	-	-	-	865,408
434 Street Lighting	338,202	-	-	-	-	-	-	-	338,202
Total	1,126,174	455,000	-	-	-	-	-	-	1,581,174
7. Department of SCEP									
413 Code Enforcement	946,337	3,180,850	-	-	-	-	-	-	4,127,187
Total	946,337	3,180,850	-	-	-	-	-	-	4,127,187
8. Department of Parks & Recreation									
451 Parks & Recreation Admin.	228,198	-	-	-	-	-	-	-	228,198
452 Recreation Services	272,140	-	-	-	-	-	-	-	272,140
453 Swimming Pool	193,002	6,500	-	-	-	-	-	-	199,502
454 Parks Maintenance	490,449	148,000	-	-	-	-	-	-	638,449
455 Shade Trees	10,000	-	-	-	-	-	-	-	10,000
458 Community Center	124,696	225,000	-	-	-	-	-	-	349,696
Total	1,318,485	379,500	-	-	-	-	-	-	1,697,985
Total Expenditures	$16,460,718	$6,658,641	$ 752,000	$13,692,637	$ 2,789,520	$14,807,166	$ 2,698,357	$ 969,588	$58,828,627

Chart 5.




Chart 6.
Total Expenditures by Category
Transfers Out
$5,179,360
9%
Supplies, Services & Utilities
10,665,726
18%
Capital Expenditures
$23,563,783
40%
Salaries, Wages, & Benefits
$14,730,294
25%
Debt Service
$4,689,464
8%

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, Water Resources, Transportation & Waste Management, 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 2025 general fund budget anticipates that revenues will increase by approximately $507,696 or 4.07% (net of transfers and fund balance) which can be primarily attributed to rising interest rates as shown in the "Interest and Rents" category.
- **Tax Rate:** Tax Rates are not proposed to change for the 2025 Budget remaining at a total real property tax rate of 3.810 mills ($3.810/$1,000 of assessed value).
- **Expenditures:** The 2025 general fund budget anticipates that expenditures will increase by approximately $589,902 or 3.72% which is primarily attributed to Salaries, Wages, & Benefits which includes planned funding of previously unfilled positions, cost-of-living-adjustments, and rising medical insurance costs.
- **Budget Deficit:** The Borough has had a budget deficit expected over the last several years due to operating /recurring revenues being insufficient to cover both the operating costs of the General Fund and the transfers needed to fund the Capital Projects Fund. Successful budget management during those years, 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. In 2025, the Budget Deficit is related to transfers made to the Capital Projects Fund to support capital programing.
- **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 2025 Budget.
- **Debt Service:** Debt Service recorded in the General Fund is related to capital projects purchased prior to 2017. All new capital debt is recorded in the Capital Projects Fund, which was established in 2017. The Debt Service of the Capital Projects Fund is paid for through transfers out of the General Fund to the Capital Projects Fund. No additional debt is planned for the General Fund.

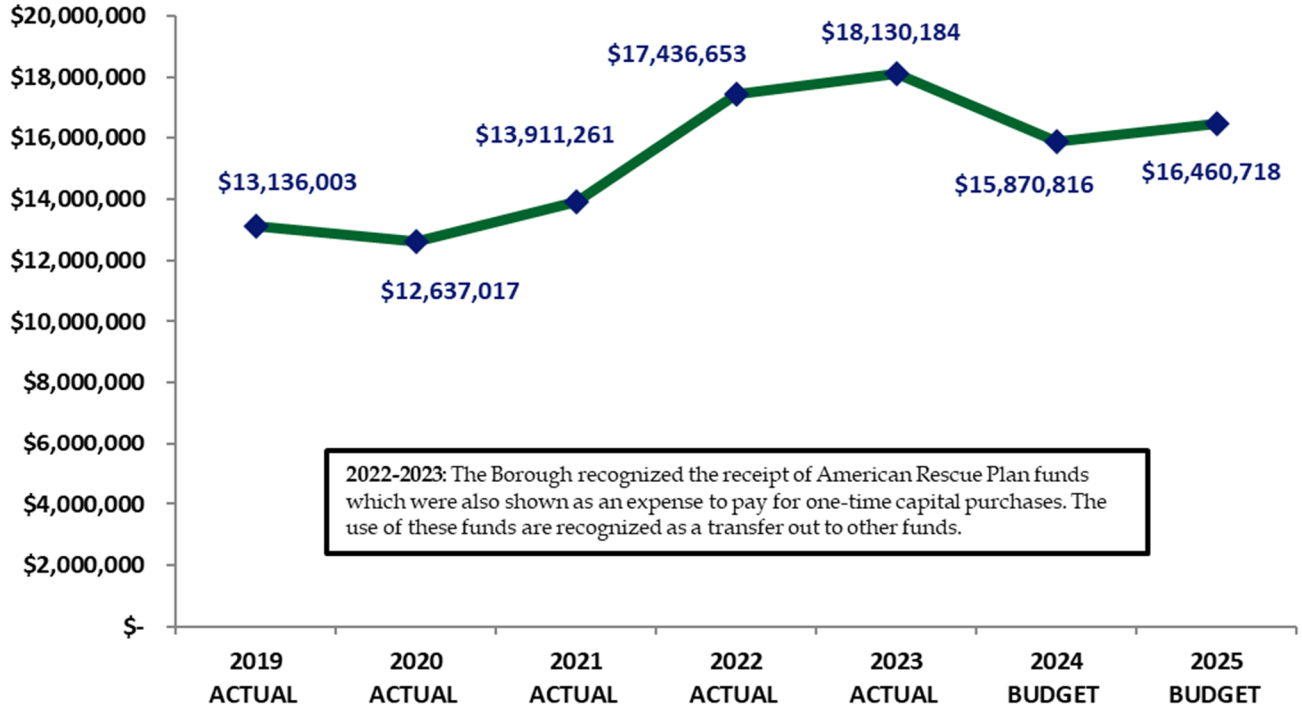
Table 11.

General Fund Revenue & Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Revenue							
Real Property Taxes	$ 5,095,199	$ 5,135,094	$ 5,158,546	$ 5,183,045	$ 5,272,126	$ 5,743,627	$ 5,792,949
Other Local Taxes	3,401,855	3,324,705	3,700,380	3,994,194	4,018,931	3,833,800	3,840,306
Licenses & Permits	597,215	447,615	535,598	881,817	646,198	706,746	675,402
Fines and Forfeits	116,786	84,200	74,158	106,792	239,953	136,200	82,717
Interest and Rents	248,016	138,956	91,842	261,832	626,682	268,400	614,070
Intergovernmental	858,440	1,010,299	1,201,770	3,847,159	3,782,222	790,900	930,941
Charges for Services	291,644	75,932	217,921	309,415	339,376	289,500	312,446
Other Revenue	569,293	485,061	733,104	676,388	601,085	704,379	732,417
Transfers In	1,957,556	1,935,155	2,197,942	2,176,011	2,538,087	2,817,920	2,895,349
Bond Proceeds	-	-	-	-	65,524	-	-
Fund Balance	-	-	-	-	-	579,344	584,121
Total	$13,136,003	$12,637,017	$13,911,261	$17,436,653	$18,130,184	$15,870,816	$16,460,718
Expenditures							
Salaries, Wages, & Benefits	$ 7,969,006	$ 7,800,742	$ 7,715,092	$ 7,855,871	$ 8,519,809	$ 9,196,395	$ 9,680,597
Supplies, Services, & Utilities	3,098,895	2,964,903	3,191,253	4,343,296	3,832,618	4,902,760	5,055,636
Debt Service	505,049	668,704	974,806	668,301	678,271	450,676	425,039
Capital Expenditures	21,046	11,752	69,283	-	-	-	-
Transfers Out	674,147	691,371	670,525	3,894,145	4,239,628	1,320,985	1,299,446
Total	$12,268,144	$12,137,472	$12,620,959	$16,761,613	$17,270,326	$15,870,816	$16,460,718

Graph 2.

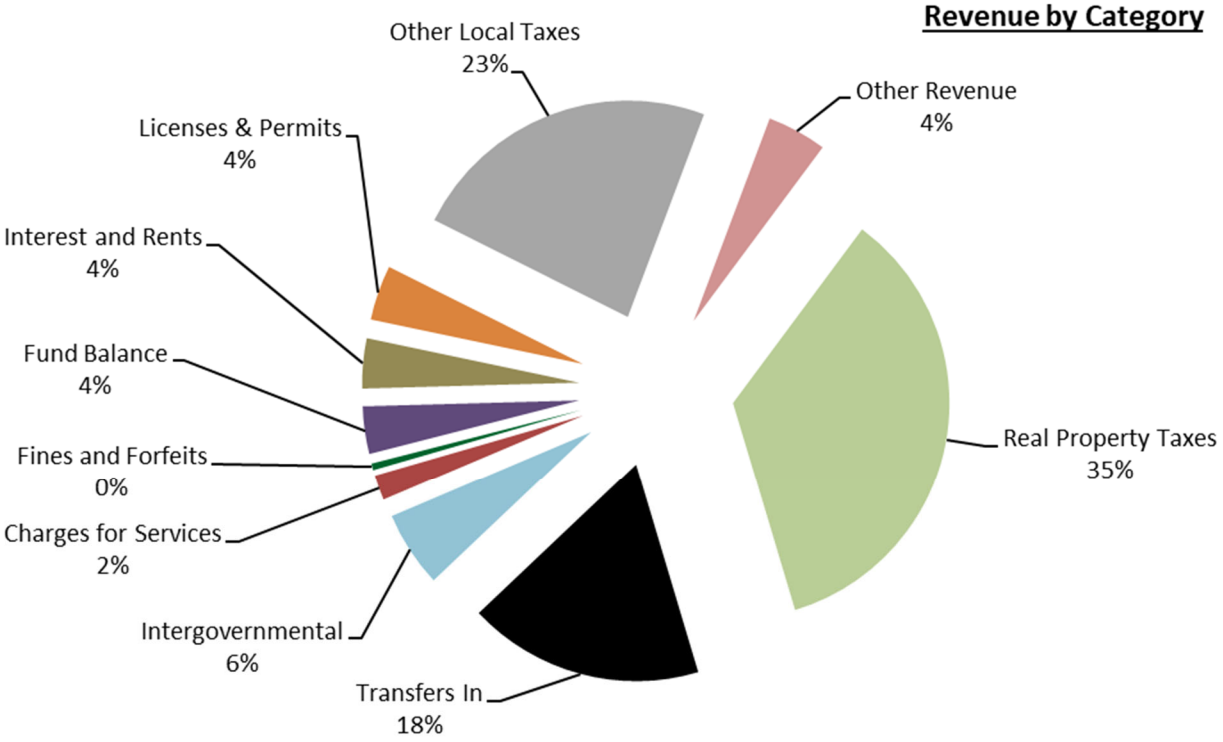
General Fund Revenue by Year



2022-2023: The Borough recognized the receipt of American Rescue Plan funds which were also shown as an expense to pay for one-time capital purchases. The use of these funds are recognized as a transfer out to other funds.

Chart 7.

General Fund Revenue by Category



Graph 3.

General Fund Expenditures by Year

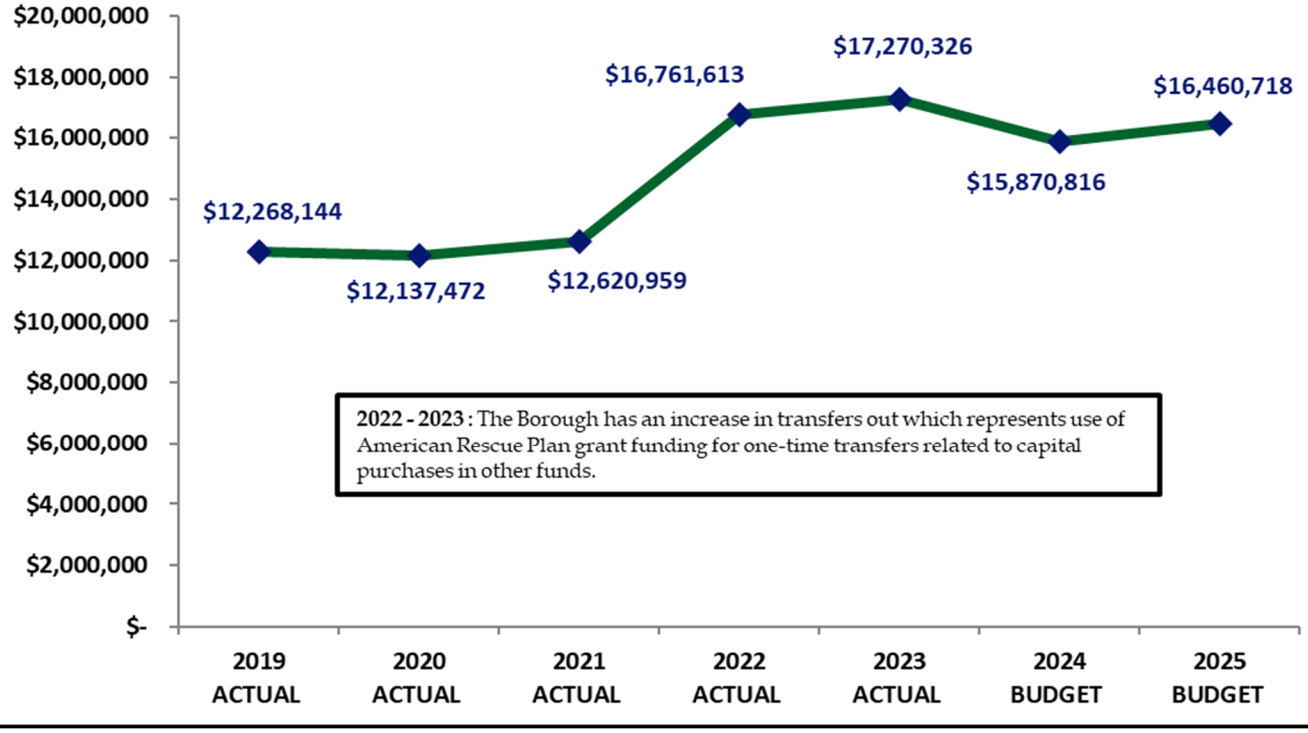
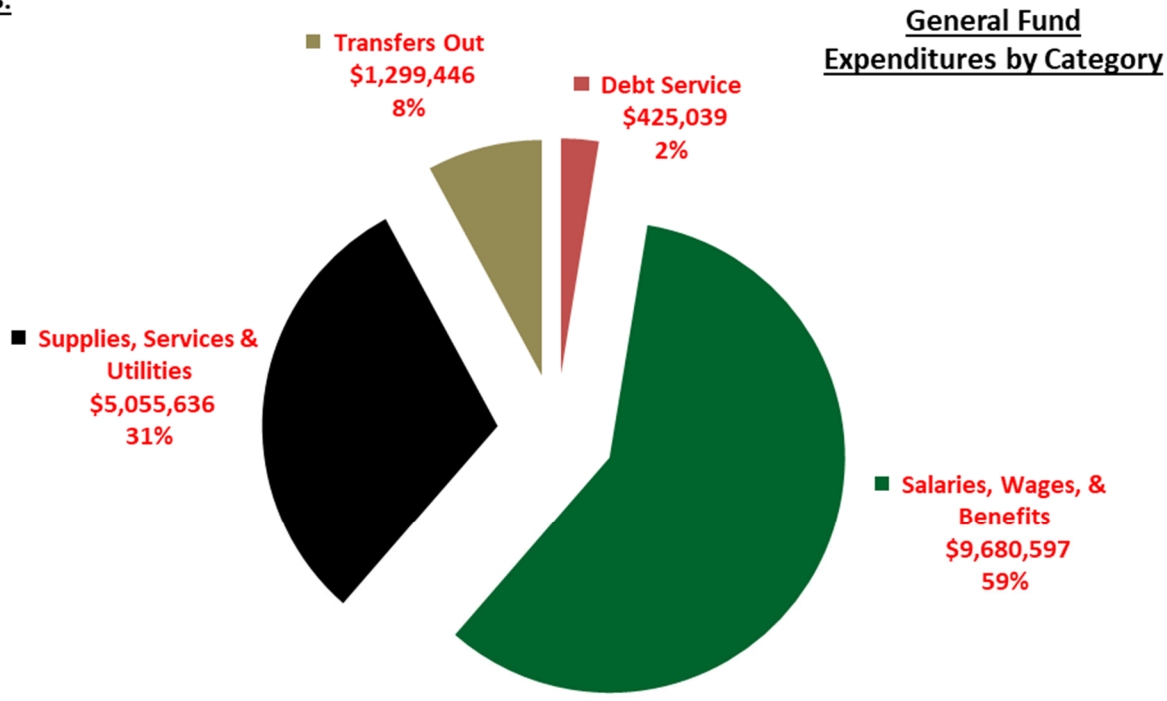


Chart 8.

General Fund Expenditures by Category



MAJOR REVENUE SOURCES

Major revenue sources in the General Fund consist of real estate taxes, earned income taxes, 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	**2025 Budget**	**Percentage of Revenue**
Real Estate Taxes	$ 5,792,949	35.19%
Transfers	2,895,349	17.59%
Earned Income Taxes	2,458,695	14.94%
Intergovernmental Revenue	930,941	5.66%
Local Services Tax	767,974	4.67%
Fund Balance	584,121	3.55%
Total Major Revenues	$ 13,430,029	81.59%
Total General Fund Revenue	$ 16,460,718	

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 6.5% to fund a 3% increase in expenses.

While a 6.5% 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/$1,000 of assessed value). Carlisle's tax rate for the fire tax is proposed to be .752 mills ($.752/$1,000 of assessed value), a change from the .437 mills in the previous year. 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 3.81 mills ($3.81/$1,000 of assessed value). A taxpayer owning real property assessed at $100,000 would pay the Borough $381 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 over multiple years based on expected and 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.

The rising costs of Fire Service has resulted in more costs than the current Fire Tax is able to support. In 2025, the proposed budget is not anticipating any changes to the General Purpose real estate tax or the Fire Tax and will instead cover any shortfalls by available fund balance.

- ***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 $1,527,313,200.

2025 Budget Real Estate Tax Revenue Calculation		
	$ 1,527,313,200	Market Value of Real Property in Carlisle
x	100%	Assessment Ratio
=	$ 1,527,313,200	**Assessed Value**
	$ 1,527,313,200	**Assessed Value**
x	3.81	Tax Rate (3.058 general purposes and .752 fire tax)
=	$ 5,819,063	**Taxes Collectible**
	$ 5,819,063	**Taxes Collectible**
x	97%	Collection Factor
=	$ 5,644,600	**Current Real Estate Taxes Budgeted *(Rounded)***

As shown above, the budget current real estate taxes are $5,644,600. 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 2025 budget includes $148,349 in anticipated delinquent real estate tax revenue resulting in a total real estate tax budget of $5,792,949.

Real estate taxes for general purpose are estimated to be $4,660,774 for 2025 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 $1,132,175 and are used to partially fund the Borough's two volunteer fire companies.

For 2025, approximately 35.19% of the Borough's general fund 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 2025 the Borough will receive approximately $2,458,695 in taxes on one half percent (.5%) of residents earned income and one percent (1%) of non-residents earned income.

For 2025, approximately 14.94% of the Borough's general fund 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 2025, approximately $767,974 or 4.67% of the Borough's general fund 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 $642,702 is estimated to be received in 2025.

- **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 $118,858 is estimated to be received in 2025.

- ***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 2024 program year award (July 1, 2024 through June 30, 2025), total of $341,710, the Borough is planning to allocate approximately $141,710 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 $665,000 in the 2025 Budget as follows:

Coronavirus State and Local Fiscal Recovery Funds (American Rescue Plan)		
Fund	**Description**	**Amount**
Stormwater Fund	Capital: Bedford and E Street Transportation Improvements	215,000
Solid Waste Fund	Operating: Funding New Solid Waste Program & Repayment to General Fund	450,000
	Total used in 2025 Budget:	$ 665,000

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 24%; Water Fund 25%; Stormwater Fund 23% Sewer Fund 25%; 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 2025, the amount to be transferred by other funds to the general fund as repayment for administrative expenses is estimated at $2,895,349.

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 2025, it is anticipated that the General Fund will utilize fund balance as a source for funding the Capital Projects Fund shown in the table below.

Fund Balance Use Breakout		
General Fund:	2025	2024
Fund Balance Use	$ 584,121	$ 579,344
Allocation:		
One-Time Funding - Capital Projects	$ (584,121)	$ (579,344)

Water Fund Summary

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

FUND HIGHLIGHTS

- **Revenues:** The 2025 water fund budget anticipates that revenues will increase by approximately $698,273 or 13.52% (net of fund balance and bond proceeds) which can be attributed to a proposed water rate increase.
- **Water Rate:** A water rate study was completed in 2024 with a recommended rate increase of 14.10% for 2025. As of the development of this budget, water rates are proposed to increase from a rate of $5.95 to $6.79 per 100 cubic feet.
- **Expenditures:** The 2025 water fund operating budget anticipates that expenditures will increase by approximately $410,703 or 8.02% which is primarily attributed to rising "Debt Service" associated with planned debt issuances.
- **Budget Deficit:** The water fund includes an anticipated budget deficit of $1,689,609 related to the planned use of fund balance reserves for capital activities.
- **Capital Projects:** The 2025 water fund budget includes an anticipated decrease of $357,721 in capital projects.
- **Debt Service:** The Budget includes a planned debt issuance due to increased funding needs pertaining to Capital Projects.

Table 12.

Water Fund Revenue & Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Revenue							
Interest and Rents	265,133	227,243	178,118	402,956	752,009	444,330	592,762
Intergovernmental	-	1,158	-	-	-	44,621	-
Charges for Services	3,908,558	3,855,564	3,899,376	4,136,277	4,109,440	4,208,485	4,807,130
Other Revenue	419,866	367,430	400,544	573,799	401,360	425,394	450,261
Transfers In	19,338	27,625	18,875	26,375	30,825	40,325	11,275
Bond Proceeds	-	-	-	-	-	3,868,291	6,141,600
Fund Balance	-	-	-	-	-	4,608,209	1,689,609
Total	4,612,894	4,479,020	4,496,913	5,139,407	5,293,634	13,639,655	13,692,637
Expenditures							
Salaries, Wages, & Benefits	1,198,929	1,201,328	1,268,230	1,471,405	1,403,290	1,789,290	1,880,774
Supplies, Services, & Utilities	807,961	733,956	830,180	1,026,085	1,126,645	1,161,061	1,144,611
Debt Service	271,205	253,912	354,205	316,139	274,650	1,331,562	1,606,101
Capital Expenditures	-	2,386	37,931	-	18,605	8,521,121	8,163,400
Depreciation	746,996	769,647	783,606	866,943	913,917	-	-
Transfers Out	855,612	581,337	574,230	592,105	679,330	836,621	897,751
Total	3,880,702	3,542,566	3,848,382	4,272,677	4,416,437	13,639,655	13,692,637

Graph 4.

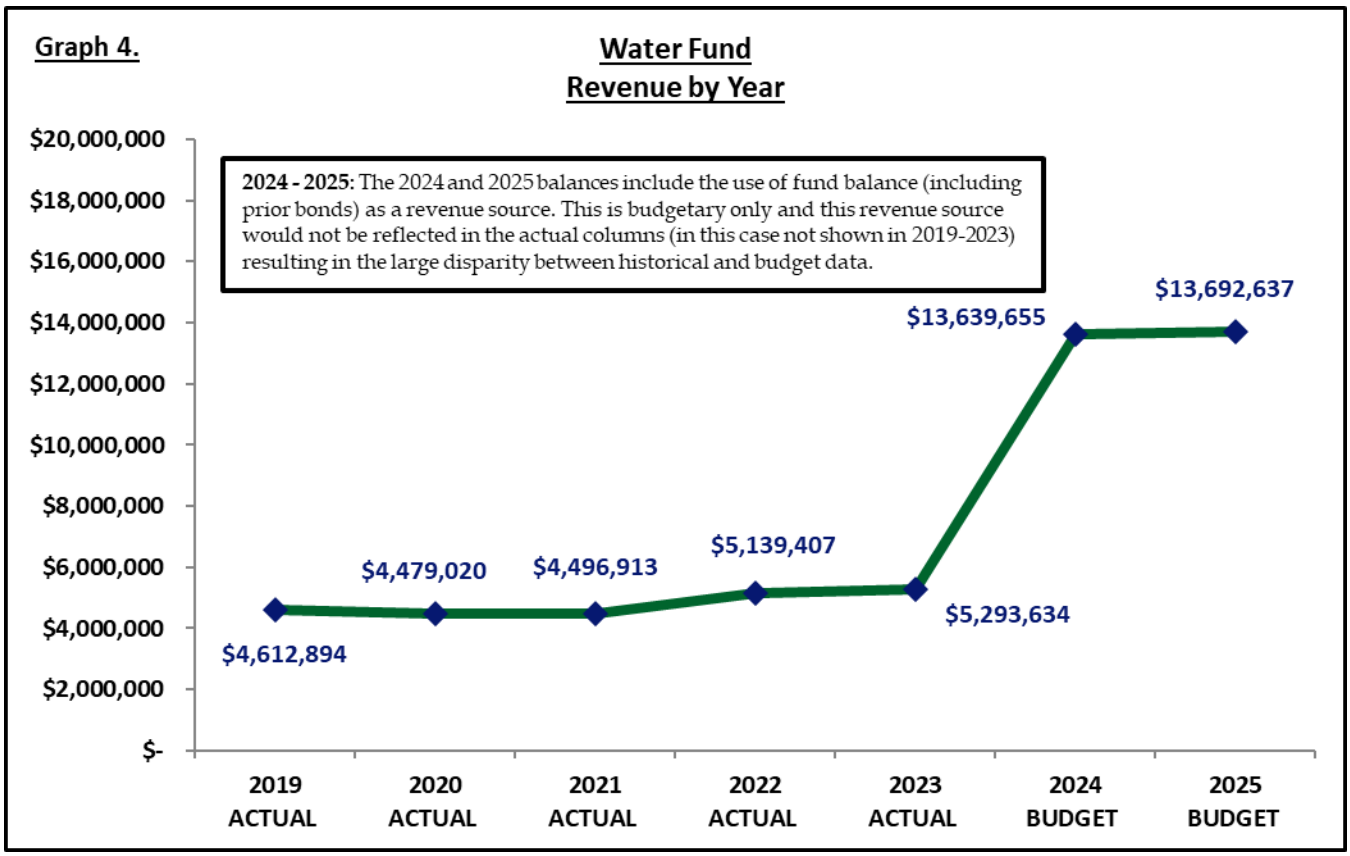
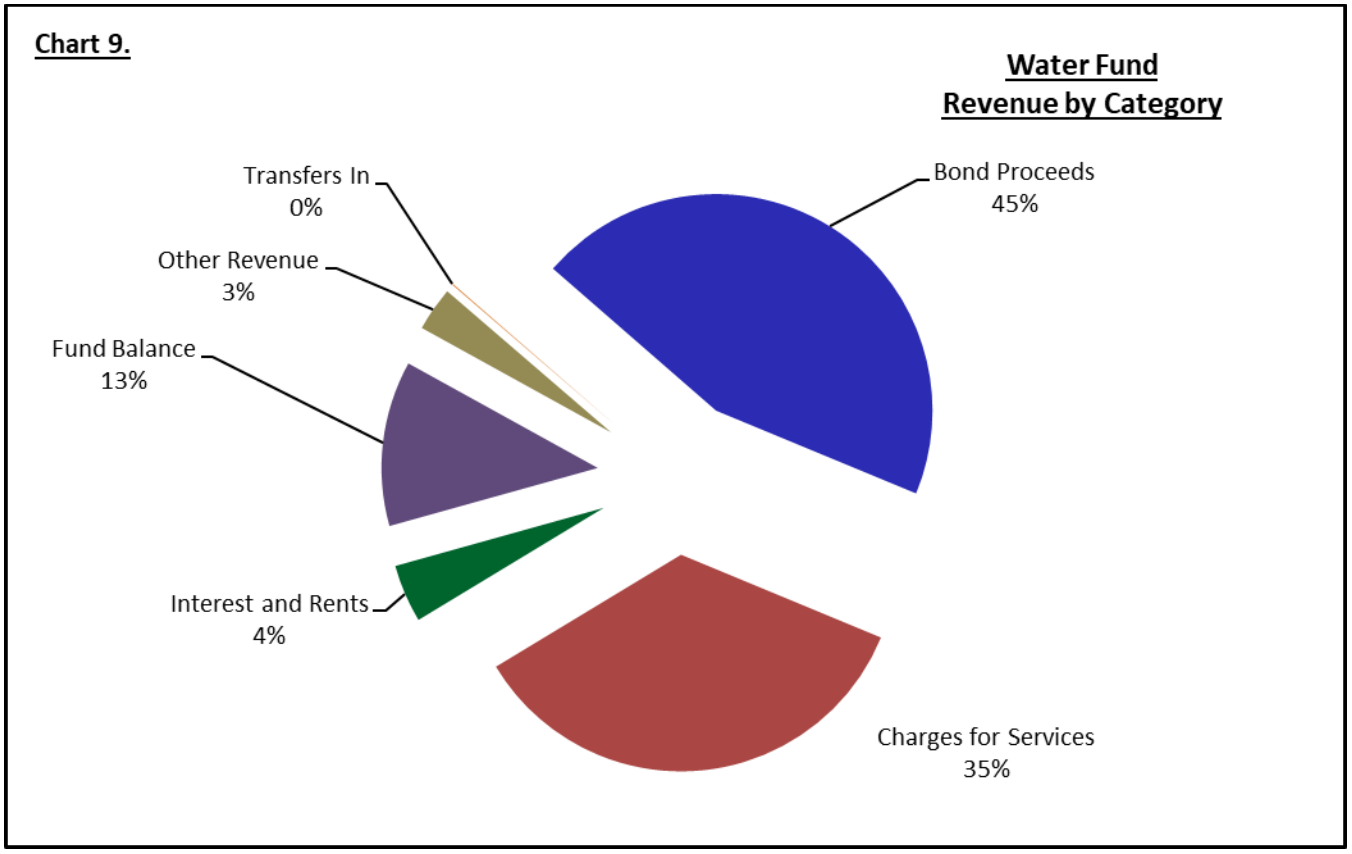
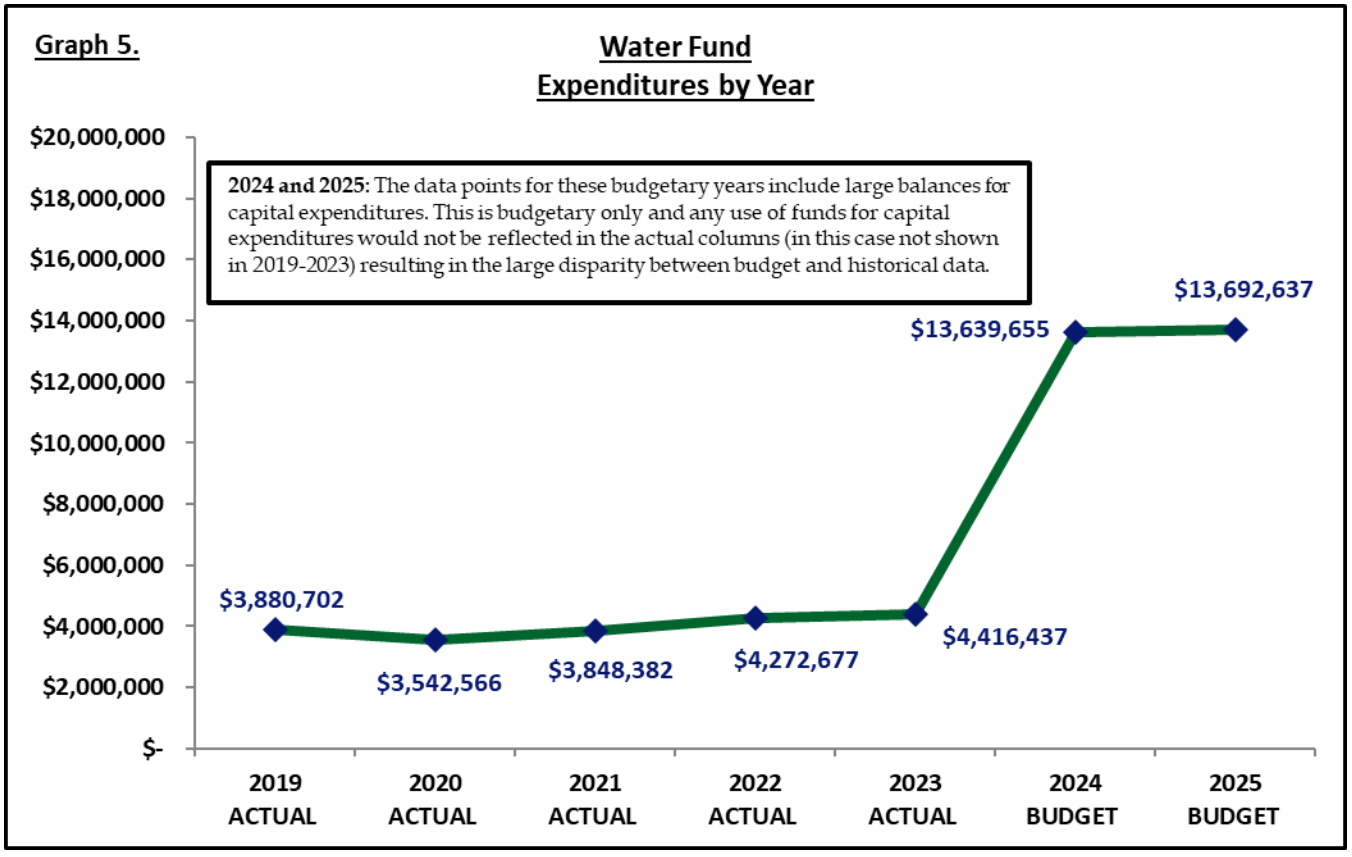
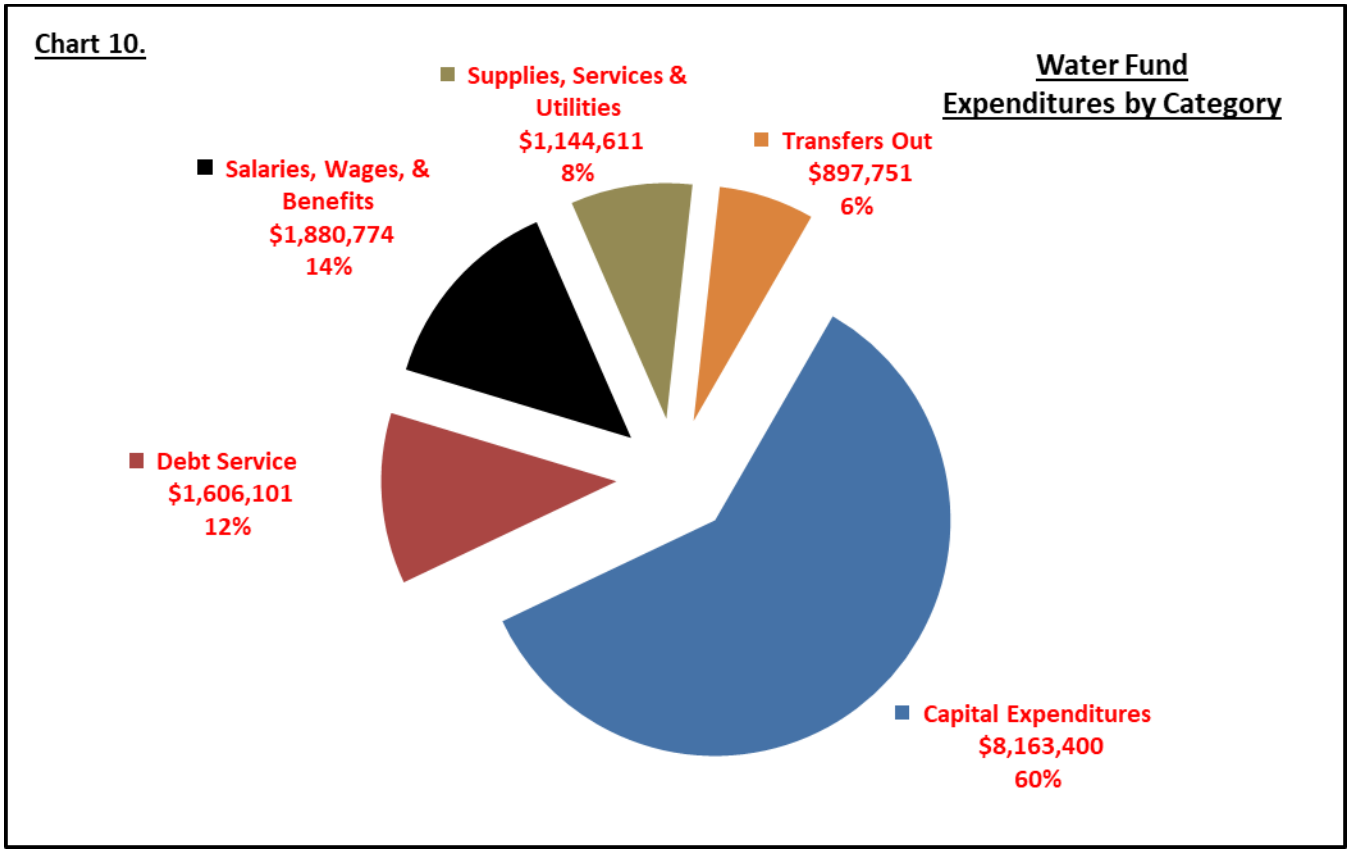


Chart 9.



Graph 5.





MAJOR REVENUE SOURCES

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

Major Revenue Sources

Revenue Source	2025 Budget	Percentage of Revenue
Proceeds from Bond Issue	$ 6,141,600	44.85%
Charges for Services	4,807,130	35.11%
Fund Balance (& Prior Bonds)	1,689,609	12.34%
Total Major Revenues	$ 12,638,339	92.30%
Total Water Fund Revenue	$ 13,692,637	

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 2025, slightly more than $4.8 million is estimated to come from metered sales. Metered sales pay for approximately 35.11% 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 $6.79. 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 change. Additionally, during 2025, a rate study was completed by a consultant who proposed rate changes of 14.10% in 2025, 11.0% in 2026, 11.0% in 2027, and 8.1% in 2028 to meet upcoming capital funding including rising debt service payments.

According to the EPA, a typical person uses approximately 7,920 gallons per quarter (1,100 cubic feet). In 2025, the single user could expect to see a $77 quarterly bill and the family of four could expect a quarterly bill of $305.

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 2025, the Borough anticipates issuing new bonds totaling $1,425,067 for capital needs while also drawing down on the remainder of it's existing available bond proceeds currently held in fund balance to cover the capital needs of this fund. The remaining $1,689,609 in the allocated fund balance reserve is designated for capital projects.



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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 Water Resources.

FUND HIGHLIGHTS

- **Revenue:** The Stormwater fund will see an increase of $23,663 of overall revenues (excluding fund balance, bond proceeds, and transfers in).
- **Stormwater Fee:** No changes are being proposed for the Stormwater Fee in the 2025 budget.
- **Expenditures:** Operating expenditures are anticipated to increase in 2025 by approximately $52,136 or 2.83% which is primarily attributed "Salaries, Wages, & Benefits" which relates to increases in medical insurance costs and cost-of-living-adjustments.
- **Budget Deficit:** The stormwater fund includes an anticipated budget deficit of $86,517 which is anticipated to cover one-time capital project costs.
- **Capital Projects:** The 2025 stormwater fund budget includes an anticipated decrease of $585,172 in capital projects.
- **Debt Service:** The Budget includes a planned debt issuance due to increased funding needs pertaining to Capital Projects.

Table 13.

Stormwater Fund Revenue & Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Revenue							
Interest and Rents	1,167	3,165	574	28,473	106,085	72,000	106,083
Intergovernmental	96,842	298	-	192,181	-	15,122	-
Charges for Services	1,148,962	1,766,712	1,701,166	1,742,595	1,745,763	1,754,300	1,754,300
Other Revenue	43,505	375	56,302	7,733	4,206	14,918	19,620
Transfers In	-	73,124	-	-	-	-	215,000
Bond Proceeds	-	-	-	-	-	-	608,000
Fund Balance	-	-	-	-	-	1,466,216	86,517
Total	1,290,476	1,843,674	1,758,042	1,970,982	1,856,054	3,322,556	2,789,520
Expenditures							
Salaries, Wages, & Benefits	282,995	374,081	367,611	499,133	470,444	664,568	737,948
Supplies, Services, & Utilities	104,154	111,512	148,570	130,609	158,061	221,317	228,081
Debt Service	-	202	38,930	34,544	32,816	77,584	75,584
Capital Expenditures	-	-	6,710	19,938	5,069	1,482,672	897,500
Depreciation	2,373	8,833	16,111	20,403	60,941	-	-
Transfers Out	191,696	561,680	564,823	616,776	718,476	876,415	850,407
Total	581,218	1,056,308	1,142,755	1,321,403	1,445,807	3,322,556	2,789,520

Graph 6.

Stormwater Fund Revenue by Year

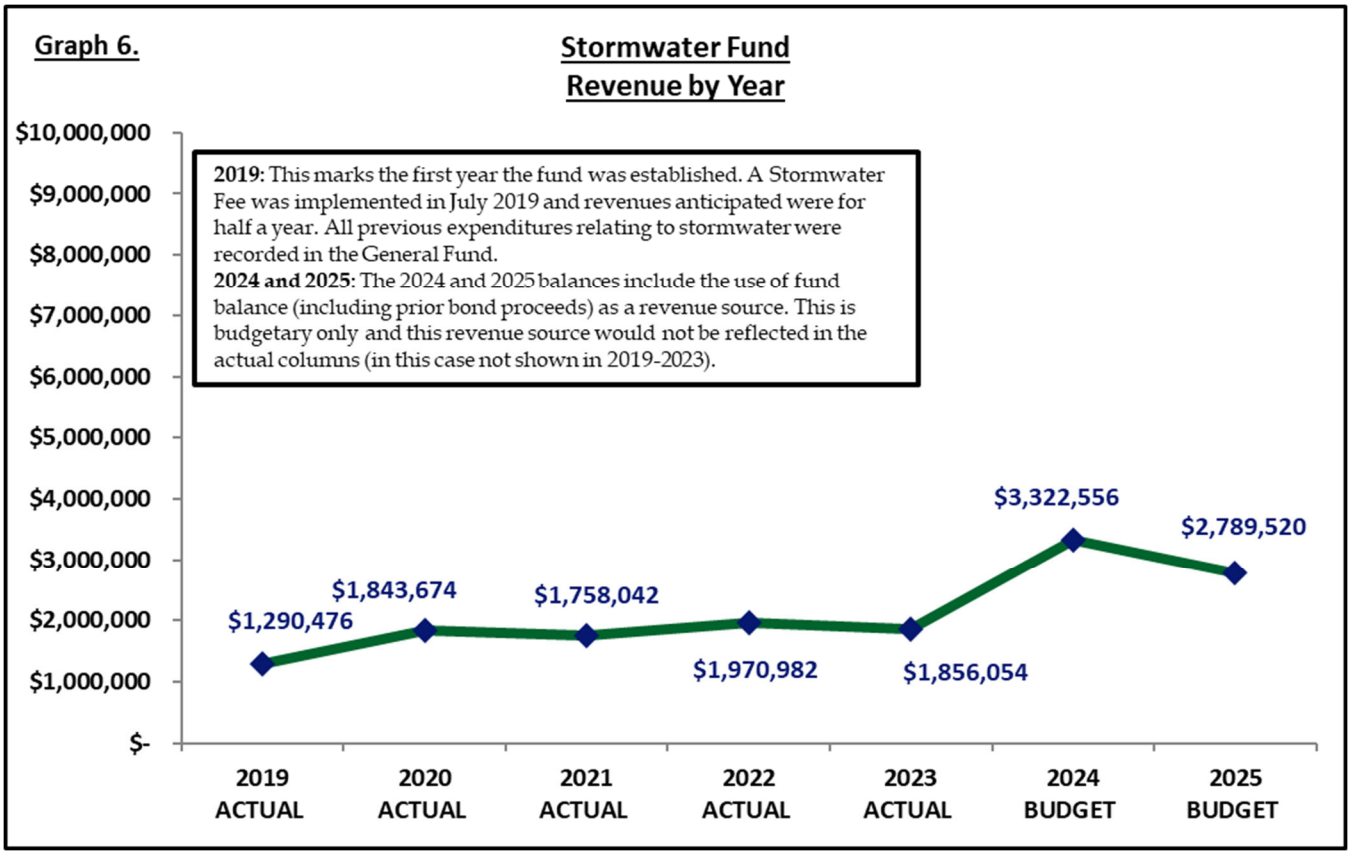
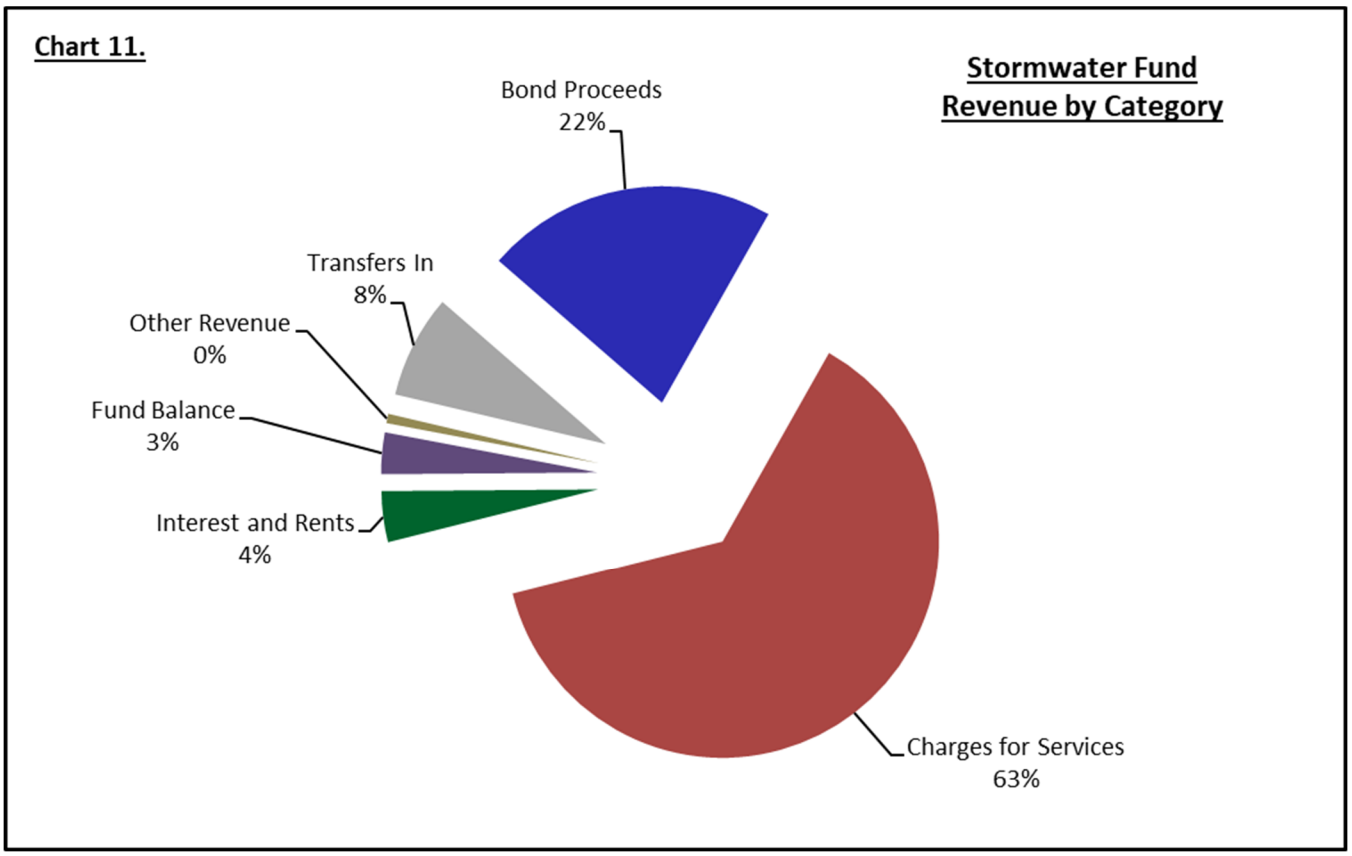
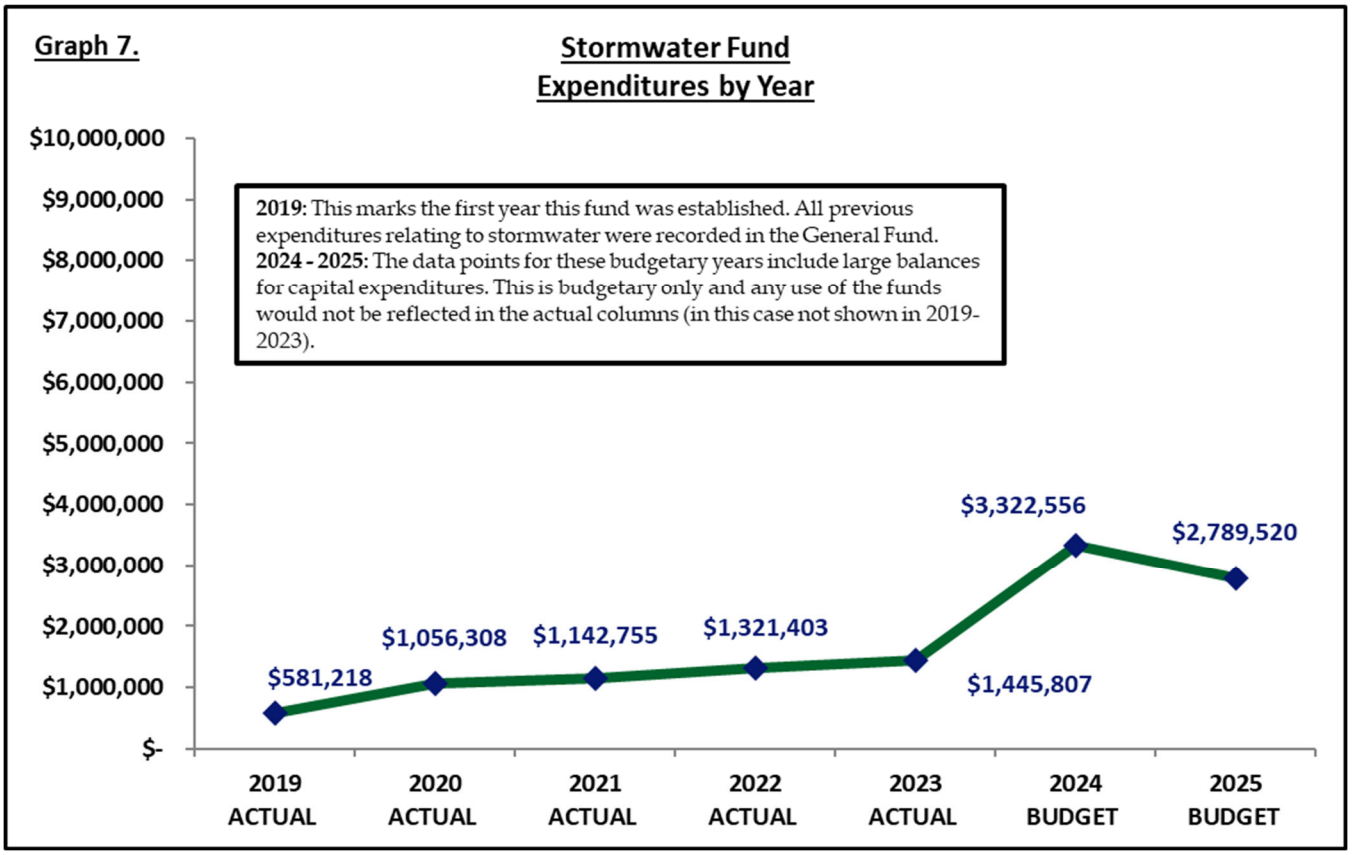
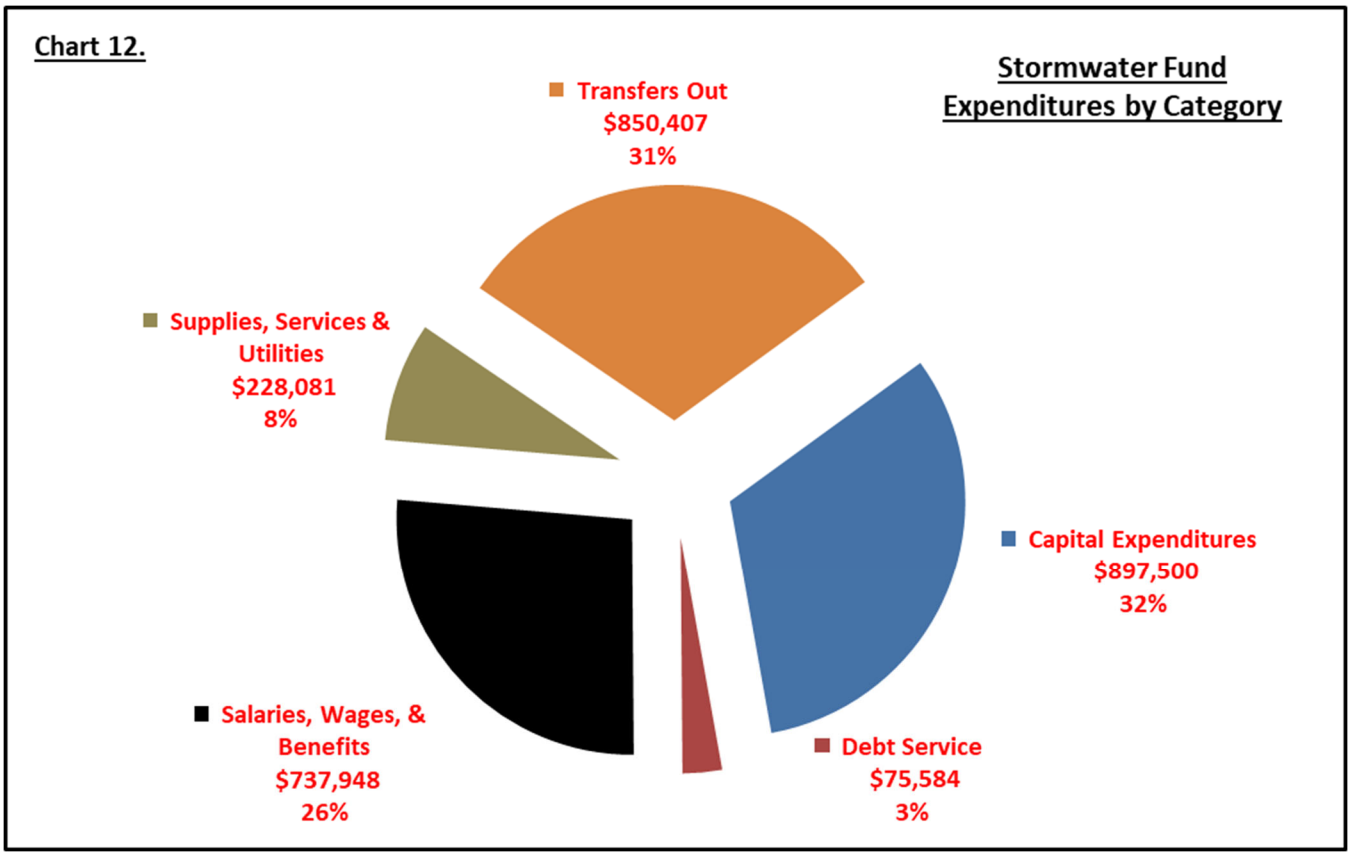


Chart 11.



Graph 7.





MAJOR REVENUE SOURCES

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

Major Revenue Sources			
Revenue Source		**2025 Budget**	**Percentage of Revenue**
Charges for Services	$	1,754,300	62.89%
Bond Proceeds		608,000	21.80%
Total Major Revenues	$	2,362,300	84.68%
Total Stormwater Fund Revenue	$	2,789,520	

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 2025, it is estimated that $1,754,300 will come from stormwater utility fees. Stormwater fees pay for approximately 62.89% 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 2025, the Borough anticipates issuing new bonds in the amount of $280,818 for capital needs while also drawing down on the remainder of it's existing available bond proceeds currently held in fund balance to cover the capital needs of this fund.



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Sewer Fund Summary

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

FUND HIGHLIGHTS

- **Revenues:** The 2025 Sewer Fund budget anticipates that revenues will increase by approximately $783,755 or 5.91% (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.
- **Sewer Usage Rate:** As of the development of this budget, sewer rates are not proposed to change and will continue to reflect a rate of $7.66 per 100 cubic feet of water consumption.
- **Expenditures:** The 2025 Sewer Fund operating budget anticipates that expenditures will increase by approximately $181,485 or 2.84% (net of capital expenditures) which is primarily attributed to "Supplies, Services, & Utilities" which relates to rising costs of treatment chemicals.
- **Budget Deficit:** The Sewer Fund includes an anticipated budget deficit of $447,783 which is due to the planned use of fund balance reserves for capital improvements.
- **Capital Projects:** The 2025 Sewer Fund budget includes an anticipated increase of $428,478 in capital projects. The primary changes are related to increased costs for the Bio-Solids PFAS treatment process upgrades.
- **Debt Service:** The Budget includes a planned debt issuance due to increased funding needs pertaining to Capital Projects.

Table 14.

Sewer Fund Revenue & Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Revenue							
Interest and Rents	265,387	79,636	8,743	242,170	776,333	341,600	546,023
Intergovernmental	2,419,064	331,209	59,327	134,750	95,815	1,670,198	1,941,099
Charges for Services	5,822,538	5,686,811	5,922,635	6,075,261	6,286,634	6,136,500	6,493,131
Other Revenue	511,273	596,349	488,868	475,818	298,817	426,697	378,497
Transfers In	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	933,297	5,000,633
Fund Balance	-	-	-	-	-	4,688,911	447,783
Total	9,018,261	6,694,005	6,479,573	6,927,999	7,457,599	14,197,203	14,807,166
Expenditures							
Salaries, Wages, & Benefits	1,835,357	1,970,419	1,956,881	2,048,596	1,809,058	2,249,310	2,213,697
Supplies, Services, & Utilities	1,109,028	1,024,406	1,083,332	1,146,076	1,173,568	1,513,252	1,633,730
Debt Service	433,274	408,617	622,785	517,399	469,921	1,747,673	1,812,213
Capital Expenditures	-	118,593	9,655	-	1,244	7,810,022	8,238,500
Depreciation	1,622,776	1,537,367	1,743,688	1,741,947	1,762,713	-	-
Transfers Out	784,950	564,642	561,105	618,480	710,155	876,946	909,026
Total	5,785,385	5,624,044	5,977,446	6,072,498	5,926,659	14,197,203	14,807,166

Graph 8.

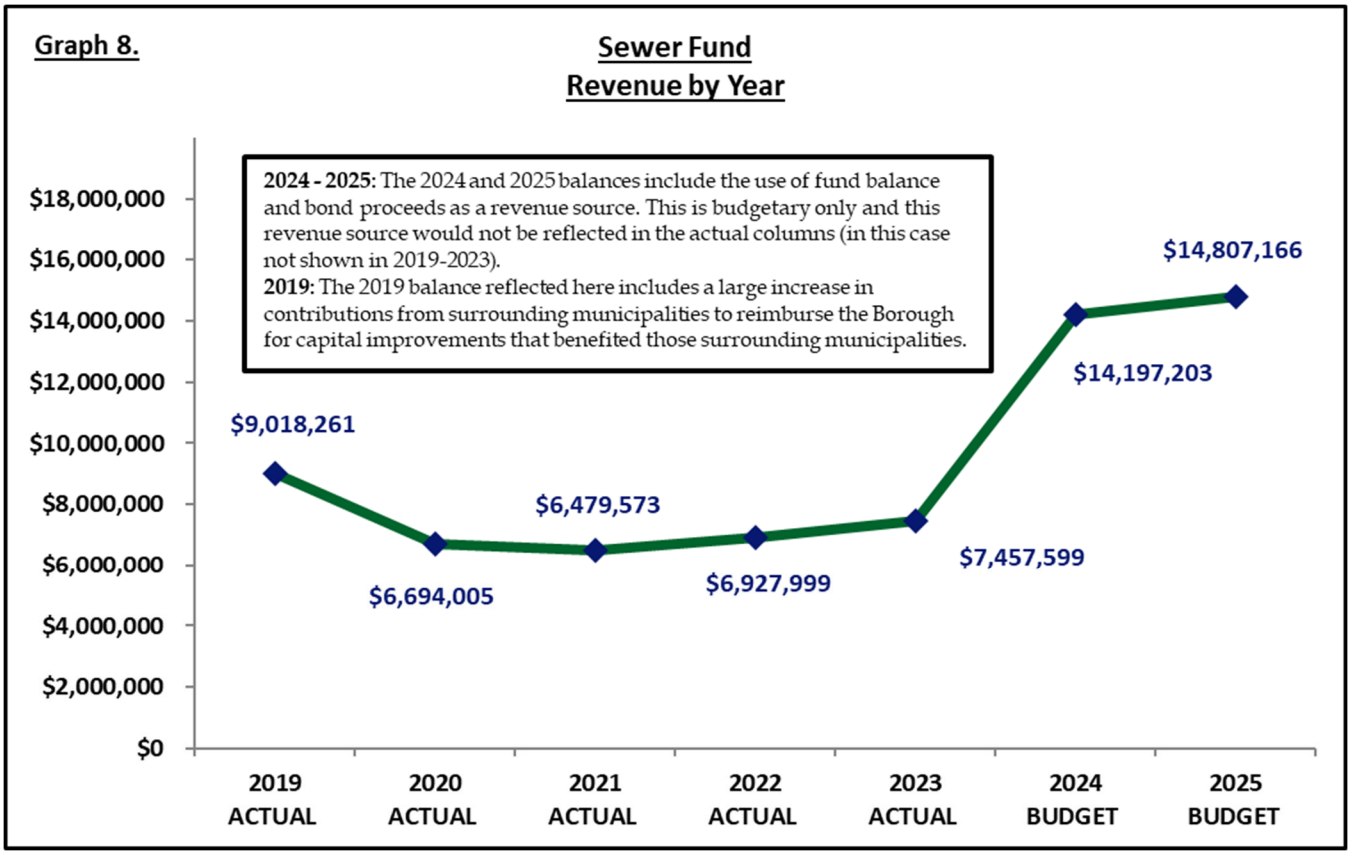
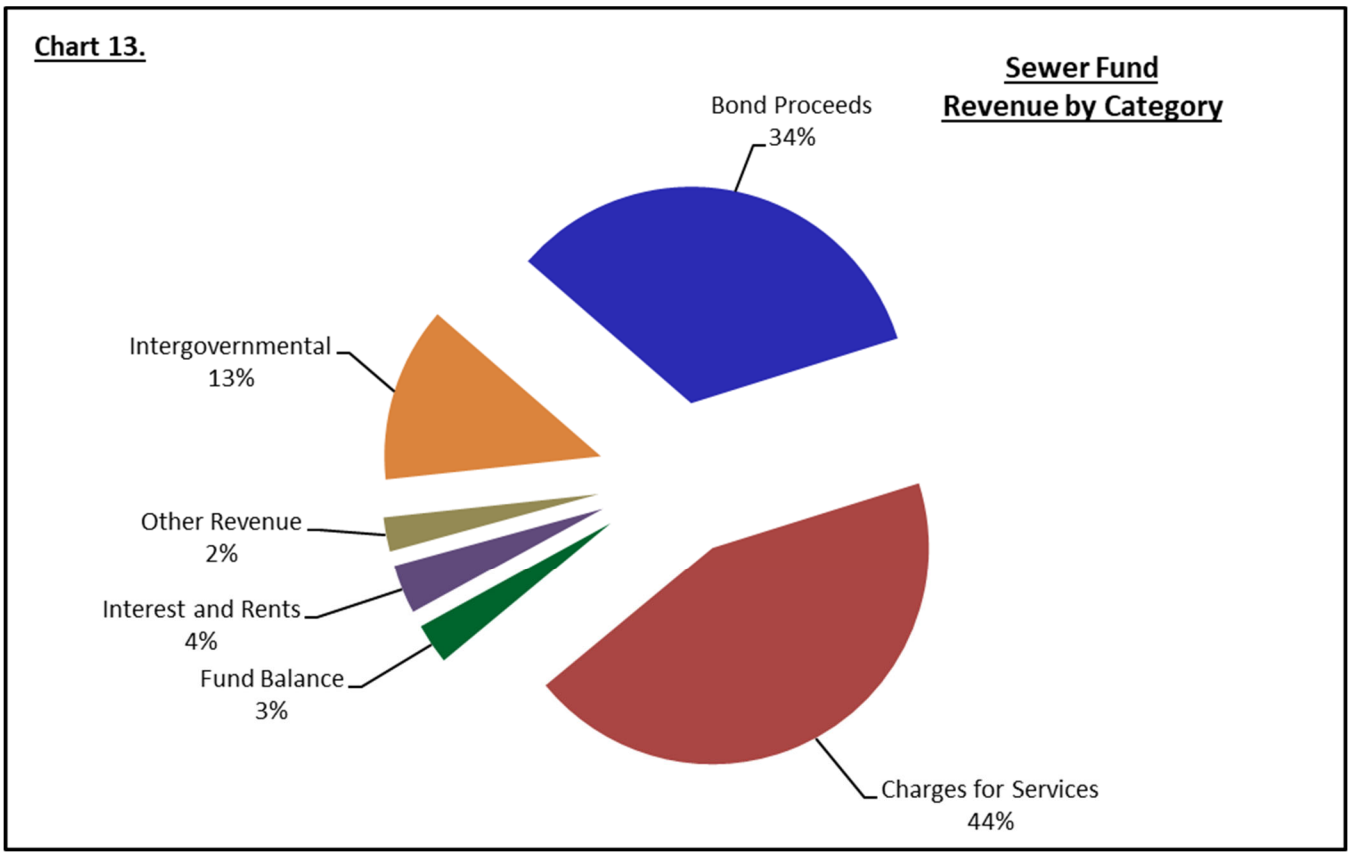
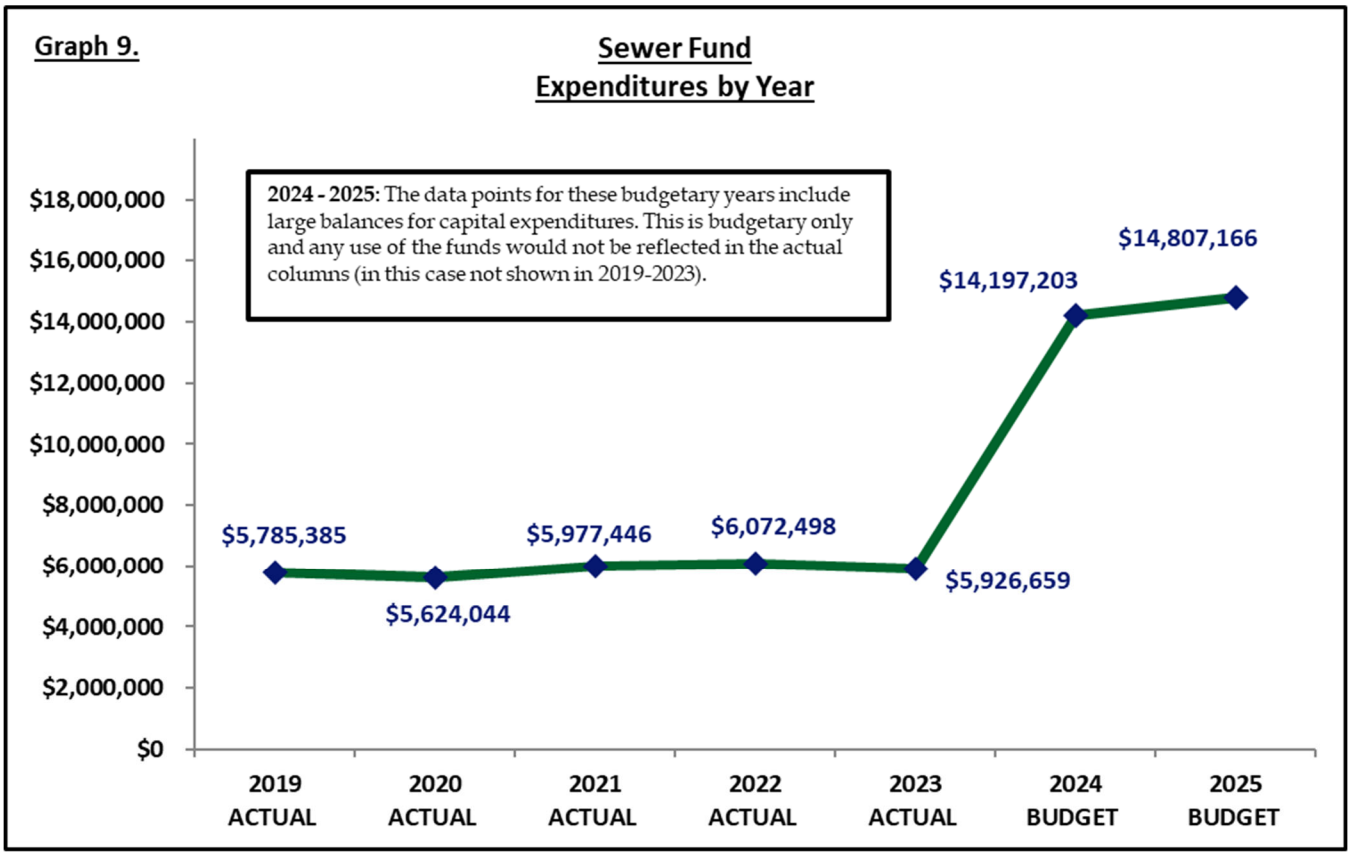
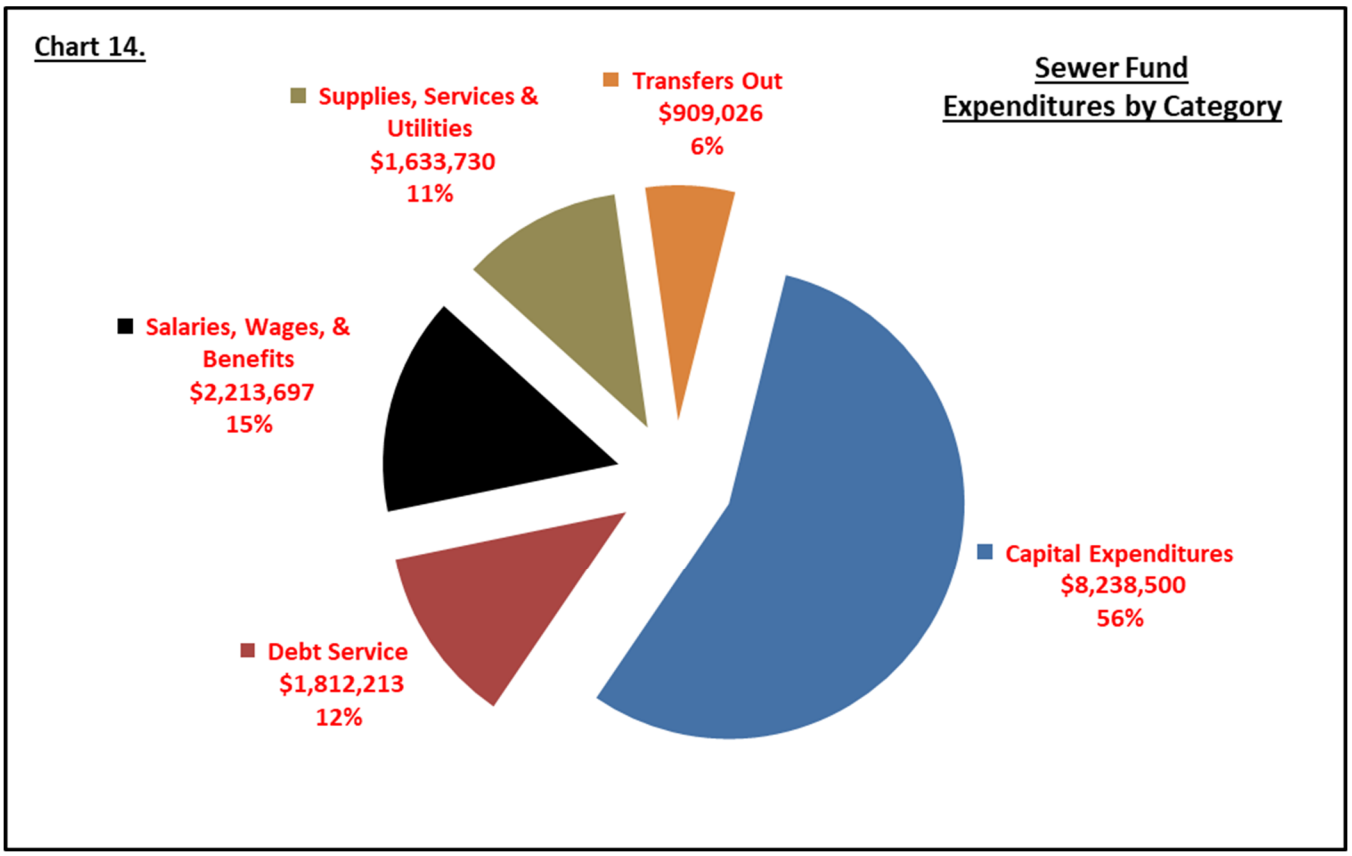


Chart 13.



Graph 9.





MAJOR REVENUE SOURCES

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

Major Revenue Sources		
Revenue Source	2025 Budget	Percentage of Revenue
Charges for Services	$ 6,493,131	43.85%
Bond Proceeds	5,000,633	33.77%
Intergovernmental	1,941,099	13.11%
Fund Balance (Prior Bonds)	447,783	3.02%
Total Major Revenues	$ 13,882,646	93.76%
Total Sewer Fund Revenue	$ 14,807,166	

1. Charges for Services

The primary source of revenue for the Borough's sewer fund is based on metered water usage. Approximately $6.5 million is estimated to be received in 2025 from this revenue

source. This pays for approximately 43.85% 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. The cost to customers for sewer treatment is less than 2¢ per gallon.

Each year during the budget, the Borough reviews a multi-year forecast of funding needs and determine the appropriateness of a rate change. Additionally, during 2024, a rate study was completed by a consultant who proposed rate changes of 13.2% in 2026 and 13.2% in 2028 to meet upcoming capital funding including rising debt service payments.

According to the EPA, a typical person uses approximately 7,920 gallons per quarter (1,100 billable cubic feet). In 2025, the single user could expect to see an $85 quarterly bill and the family of four could expect a quarterly bill of $338.

2. Intergovernmental

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

The Borough will receive approximately $1,941,099 from the surrounding townships for their respective share of wastewater treatment plant expenses. Budget estimates are calculated using historical information and planned capital projects.

3. Bond Proceeds

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 2025, the Borough anticipates issuing new bonds in the amount of $5,000,633 for capital needs while also drawing down on the remainder of it's existing available bond proceeds currently held in fund balance to cover the capital needs of this fund. The remaining $447,783 in the allocated fund balance reserve is designated for capital projects.

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 2025 solid waste fund budget anticipates that revenues will increase by $601,611 or 28.10%, which is a result of increasing rates as guided by increased collection fees in the trash and recycling program contract as well as recognizing a transfer in from the Capital Projects Fund related to revenue reimbursement that is intended to reimburse the General Fund for start-up program funding.
- **Service Rate.** Service rates are proposed to change in 2025 to reflect the continued increase in contract costs for the Solid Waste program. This includes a new quarterly fee of $85.26 with the option to purchase tags ($8.92) for additional trash that exceeds the weekly trash limit.
- **Expenditures:** The 2025 solid waste fund budget anticipates that expenditures will increase by approximately 26.04% (net of capital expenditures) which is attributable to the increase in contracted cost for solid waste and recycling collection as well as the budget reflecting a payback to the General Fund for start-up program funding.
- **Fund Balance:** It is anticipated that revenues will exceed expenditures by $44,189 which will be used to pay down funds owed to the General Fund for prior program funding assistance.
- **Capital Projects:** There are no planned capital expenditures planned for 2025.
- **Debt Service:** No new debt issuances are budgeted to occur in 2025.

Table 15.

Solid Waste Fund Revenue & Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Revenue							
Licenses & Permits	2,400	2,400	6,400	5,406	-	-	-
Interest and Rents	4,497	2,203	72	1,835	12,409	3,100	12,409
Intergovernmental	112,186	43,340	46,906	-	196	45,000	38,023
Charges for Services	872,575	1,416,052	1,469,235	1,056,947	1,897,232	2,083,215	2,235,987
Other Revenue	5,220	16,235	11,402	8,760	-	9,620	6,127
Transfers In	-	-	-	-	71,243	-	450,000
Fund Balance	-	-	-	-	-	-	-
Total	996,878	1,480,230	1,534,015	1,072,948	1,981,080	2,140,935	2,742,546
Expenditures							
Salaries, Wages, & Benefits	42,673	47,430	34,281	35,727	-	-	-
Supplies, Services, & Utilities	747,308	1,577,258	1,609,396	1,255,599	1,892,314	2,092,835	2,248,357
Capital Expenditures	4,078	-	-	-	-	-	-
Debt Service	2,764	2,542	2,302	2,053	-	-	-
Depreciation	6,349	6,604	6,769	905	-	-	-
Transfers Out	23,449	22,422	22,593	24,671	71,243	48,100	450,000
Total	826,621	1,656,256	1,675,341	1,318,955	1,963,557	2,140,935	2,698,357

Graph 10.

Solid Waste Fund Revenue by Year

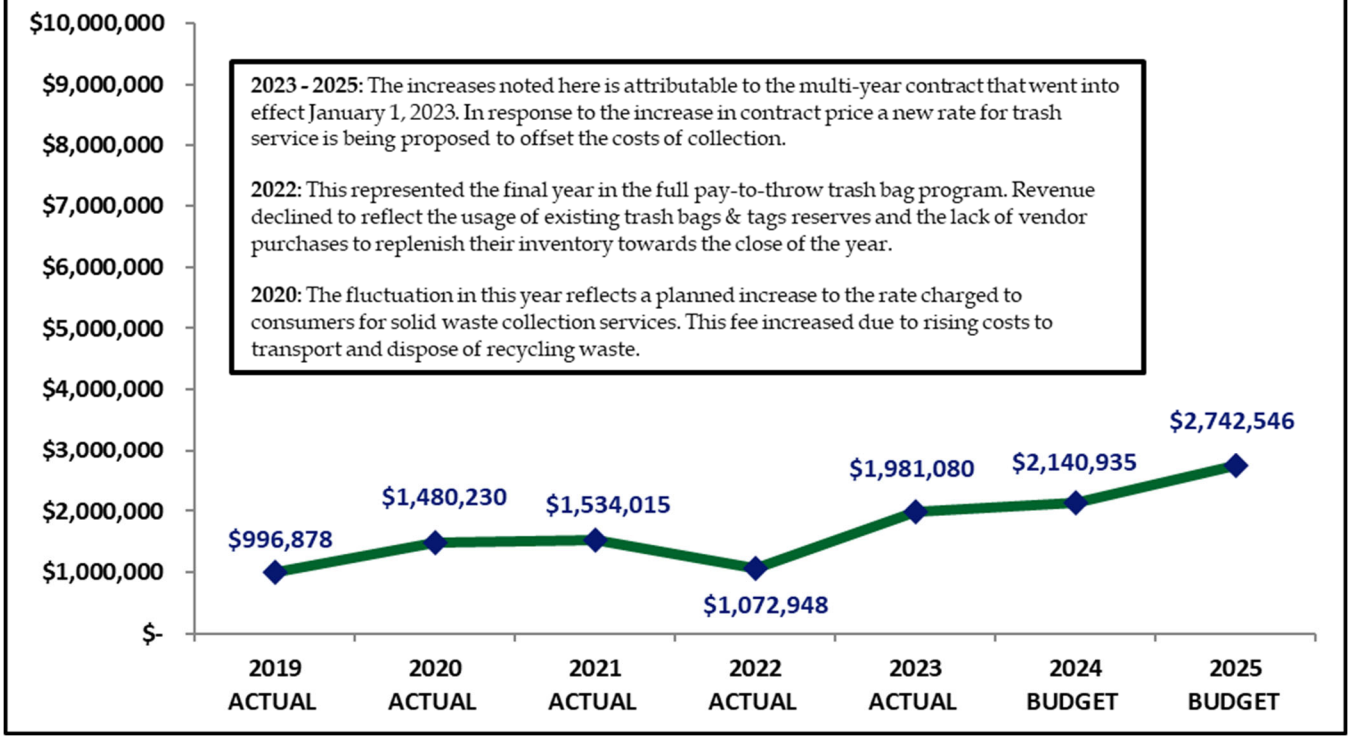
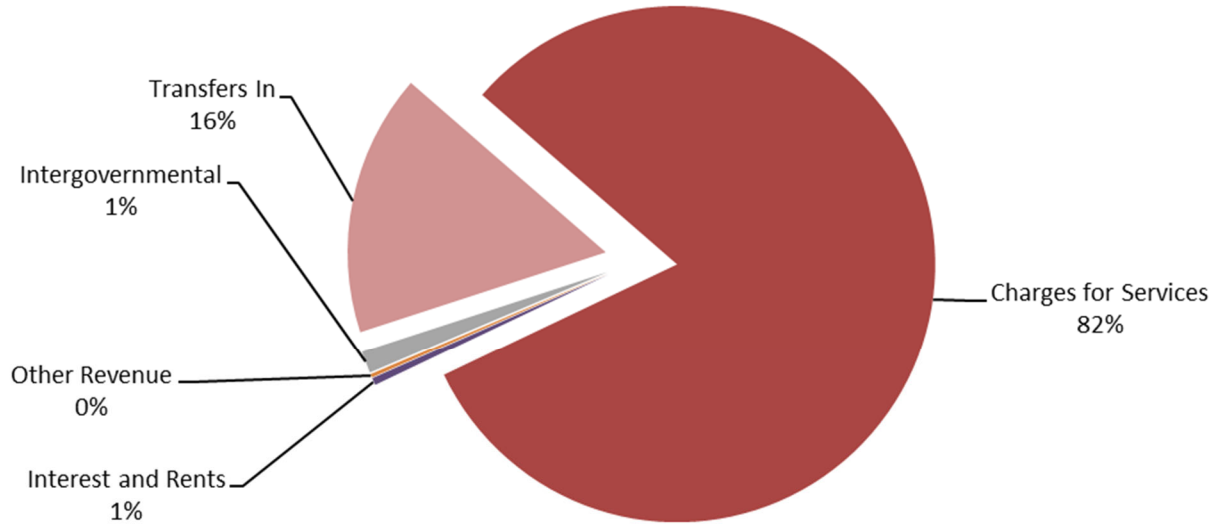


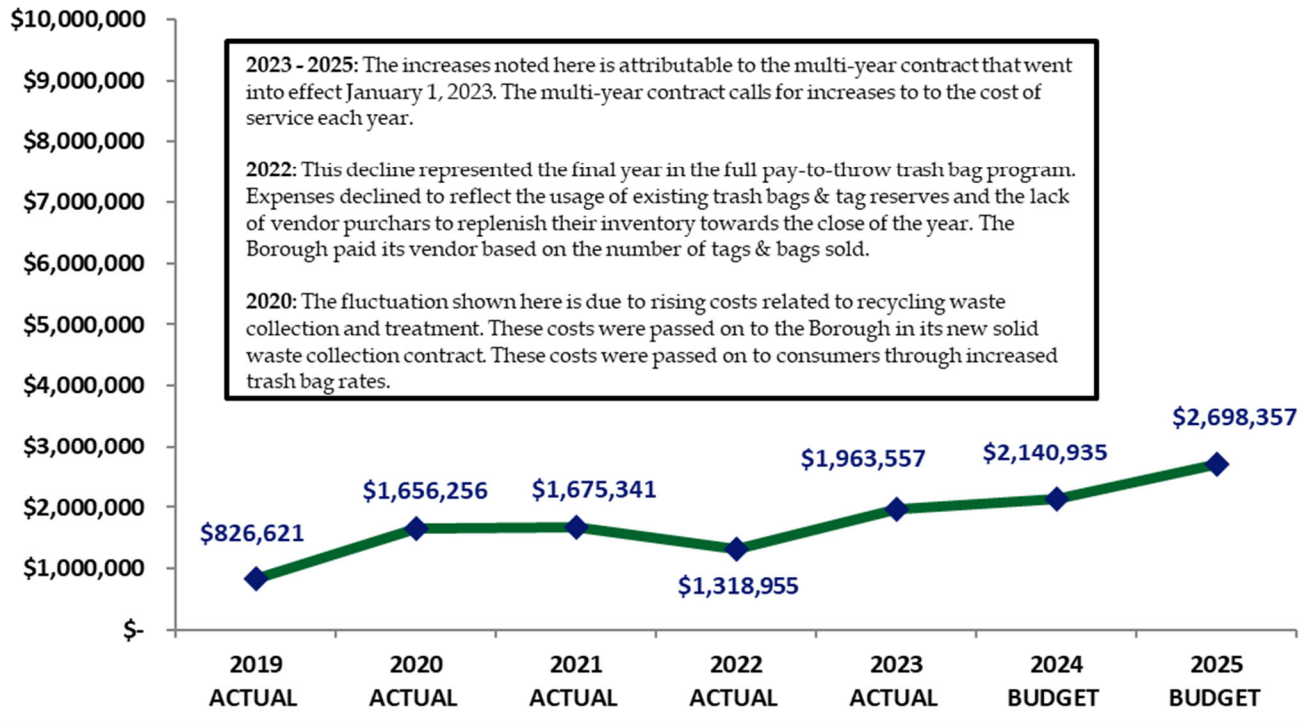
Chart 15.

Solid Waste Fund Revenue by Category



Graph 11.

Solid Waste Fund Expenditures by Year

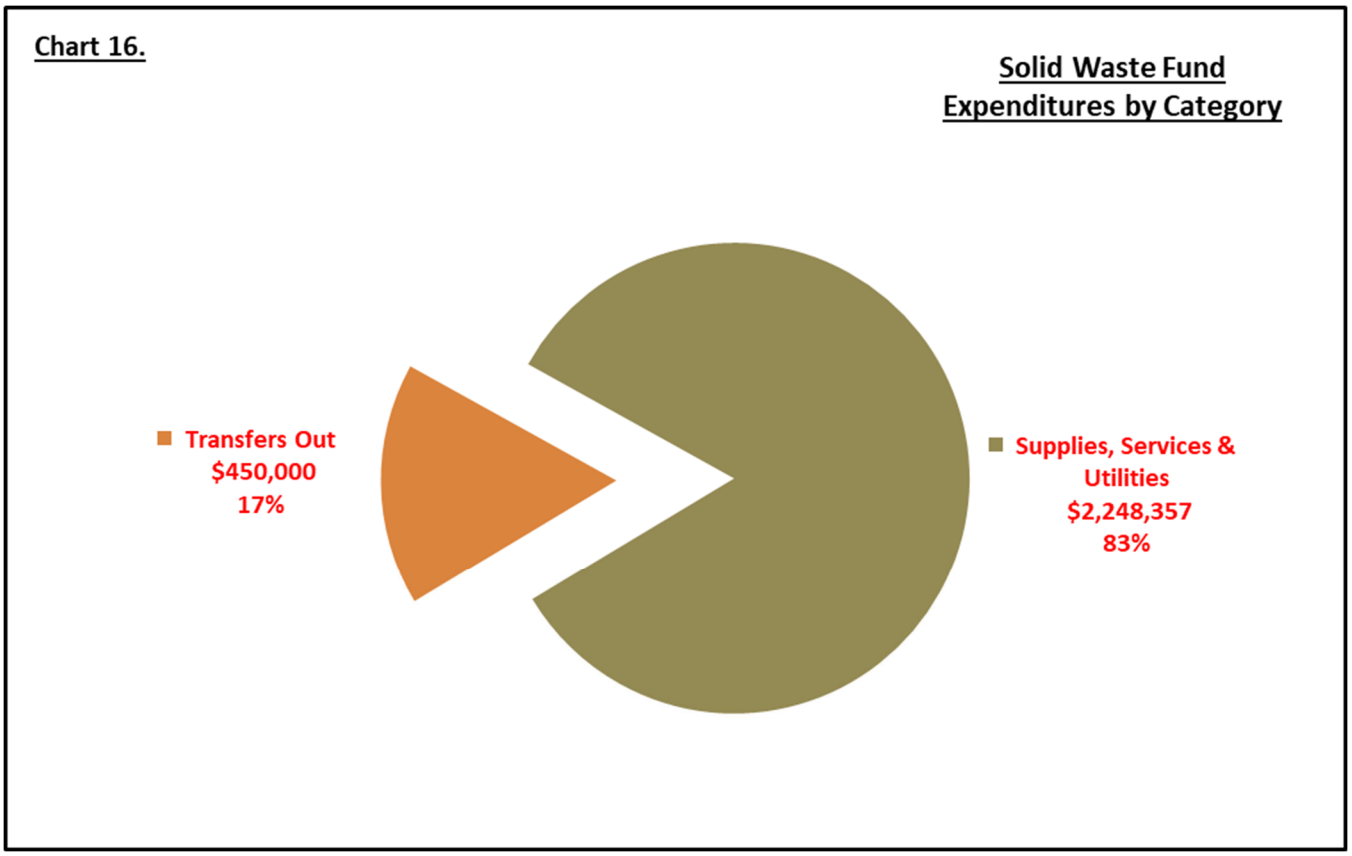


2023 - 2025: The increases noted here is attributable to the multi-year contract that went into effect January 1, 2023. The multi-year contract calls for increases to to the cost of service each year.

2022: This decline represented the final year in the full pay-to-throw trash bag program. Expenses declined to reflect the usage of existing trash bags & tag reserves and the lack of vendor purchars to replenish their inventory towards the close of the year. The Borough paid its vendor based on the number of tags & bags sold.

2020: The fluctuation shown here is due to rising costs related to recycling waste collection and treatment. These costs were 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.



MAJOR REVENUE SOURCES

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

Major Revenue Sources			
Revenue Source		2025 Budget	Percentage of Revenue
Charges for Services	$	2,235,987	81.53%
Transfers In		450,000	16.41%
Total Major Revenues	$	2,685,987	97.94%
Total Solid Waste Fund Revenue	$	2,742,546	

1. Charges for Services

➢ *Quarterly Fee*

In 2023, the Borough modified its trash and recycling program to move from a full pay-to-throw program to a hybrid program where program participants will be billed on a quarterly basis for the collection of trash and recycling service. The Borough has projected

that we will have 6,095 households participating during the year with a small share of customers purchasing additional trash tags. The quarterly collection fee for 2025 is $85.86 with individual trash tags being sold at $8.92.

2. Intergovernmental

➢ ***Recycling***

Residents are able to recycle by purchasing recycling bins at a cost of $66.00 per bin as part of the trash collection program. To offset part of recycling program costs, the Borough receives approximately $45,000 annually from a state recycling grant. The grant is administered by the state's Department of Environmental Protection, Bureau of Waste Management, Division of Waste Minimization and Planning. The grant is based on a funding rate per ton of recyclable materials. The Borough recycles approximately 7,000 tons annually.





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Parking Fund Summary

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

FUND HIGHLIGHTS

- **Revenues:** The 2025 parking fund budget anticipates that revenues will increase by approximately $51,733 or 7.39% (net of fund balance and bond proceeds) which can be attributed to a reduction in anticipated grant funding for capital improvements.
- **Parking Rates:** No adjustment to parking rates are planned for 2025.
- **Expenditures:** The 2025 parking fund budget anticipates that operating expenditures will increase by approximately $88,090 or 13.42% which is primarily attributed to increases in "Supplies, Services & Utilities" which relates to increases in costs pertaining to Vendor Processing fees on our parking kiosks.
- **Budget Deficit:** The 2025 parking fund budget anticipates a budget deficit of $217,795 which is attributable to using fund balance reserves for capital improvements.
- **Capital Projects:** The primary capital costs anticipated for 2025 include improvements to parking lots, Borough Parking Garage, and the continuation of an Electric Vehicle Charging program.
- **Debt Service:** No new debt issuances are budgeted to occur in 2025.

Table 16.

Parking Fund Revenue & Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Revenue							
Fines and Forfeits	121,288	81,740	149,931	129,479	106,185	126,400	126,518
Other Revenue	5,360	3,028	4,457	4,257	1,047	5,146	1,866
Charges for Services	587,154	318,839	513,913	529,938	554,097	497,500	553,179
Interest and Rents	22,268	9,527	1,090	19,091	73,637	50,100	70,230
Intergovernmental	-	2,870	-	-	-	20,914	-
Transfers In	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	305,367	217,795
Total	736,070	416,004	669,391	682,765	734,966	1,005,427	969,588
Expenditures							
Salaries, Wages, & Benefits	148,723	100,007	117,647	145,337	120,064	210,548	217,278
Supplies, Services, & Utilities	184,468	231,151	191,561	214,421	190,178	264,002	355,311
Debt Service	27,568	25,155	21,211	14,812	8,135	77,370	64,269
Capital Expenditures	877	-	-	-	-	348,929	225,000
Depreciation	117,222	135,777	139,279	139,555	144,638	-	-
Transfers Out	48,449	47,422	47,593	49,671	84,916	104,578	107,730
Total	527,307	539,512	517,291	563,796	547,931	1,005,427	969,588

Graph 12.

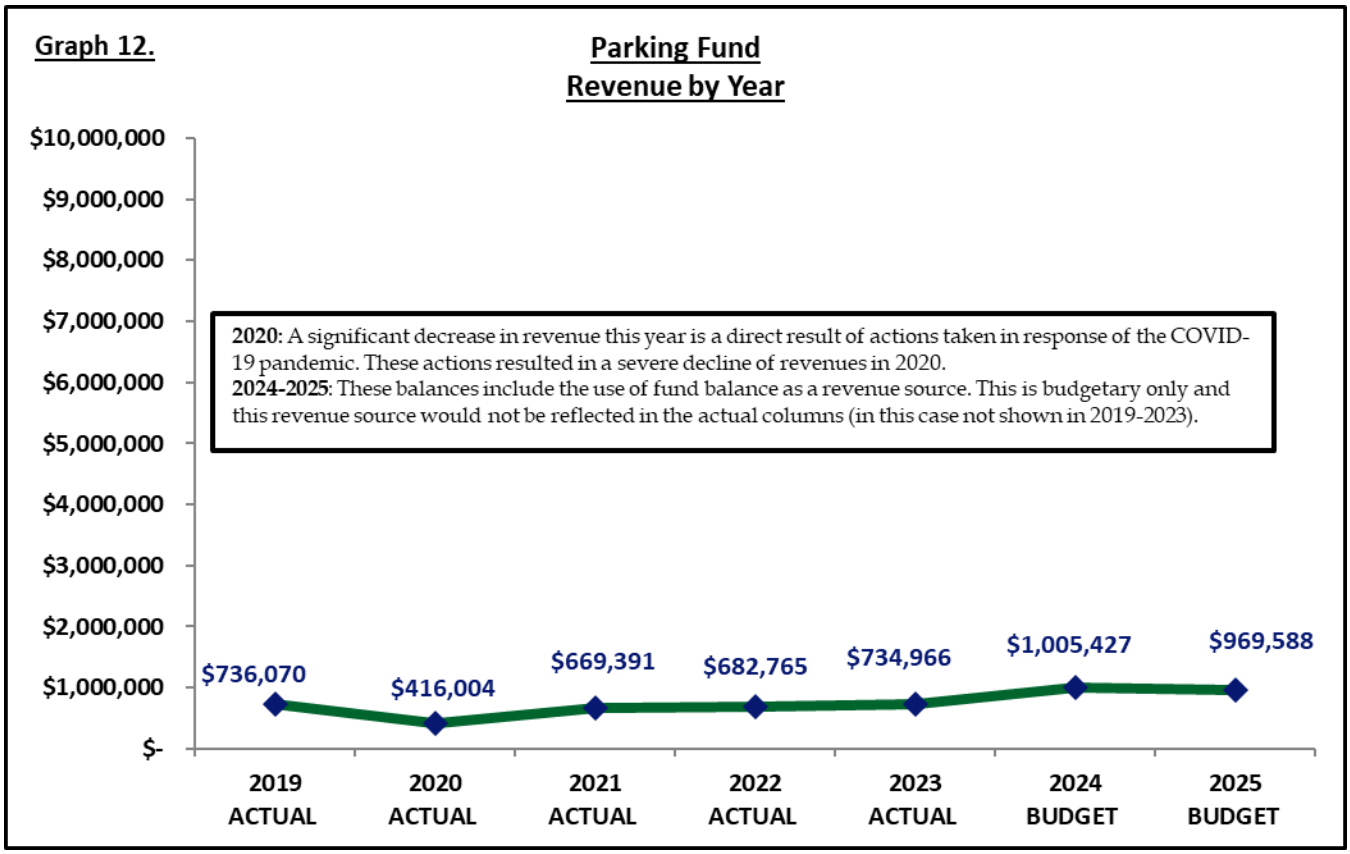
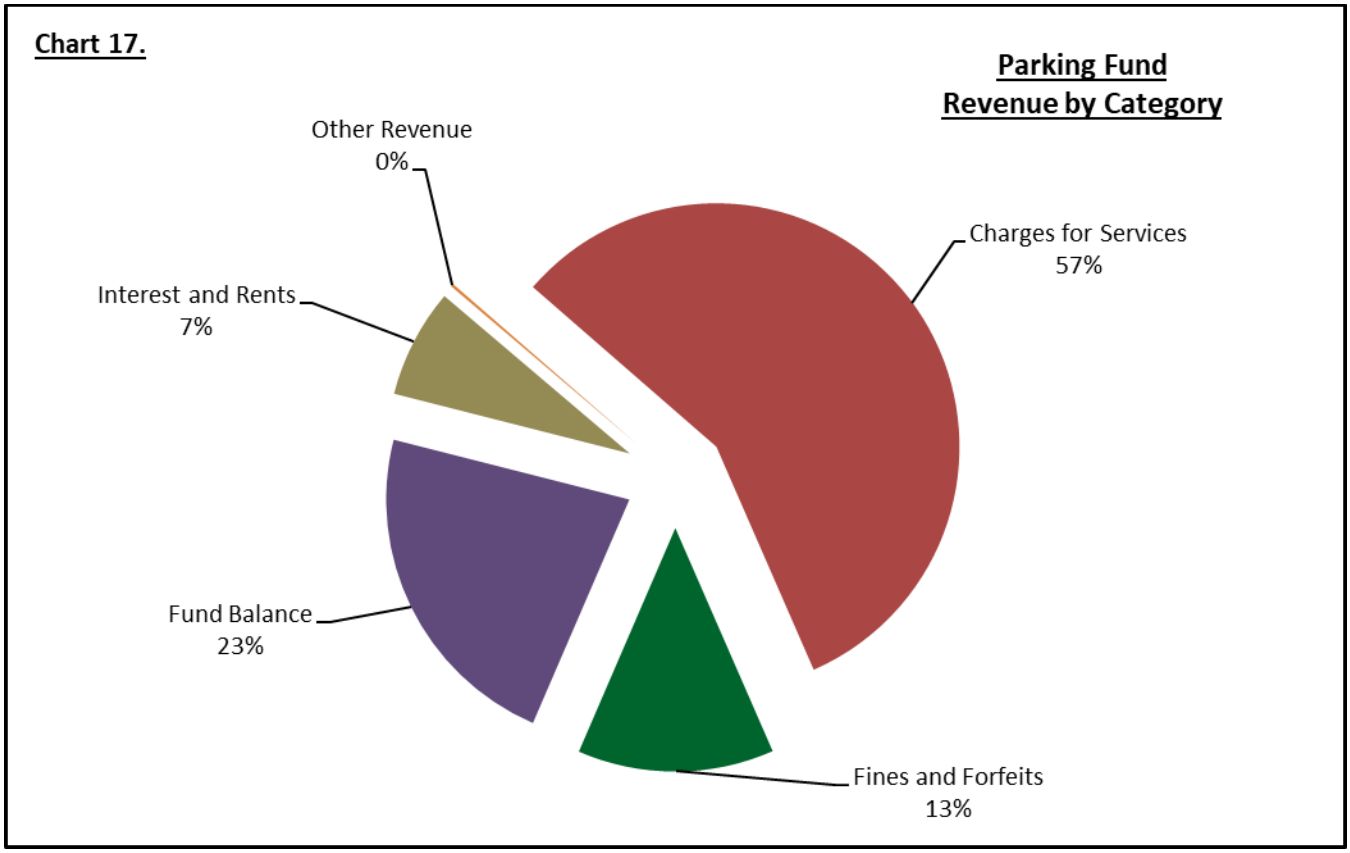
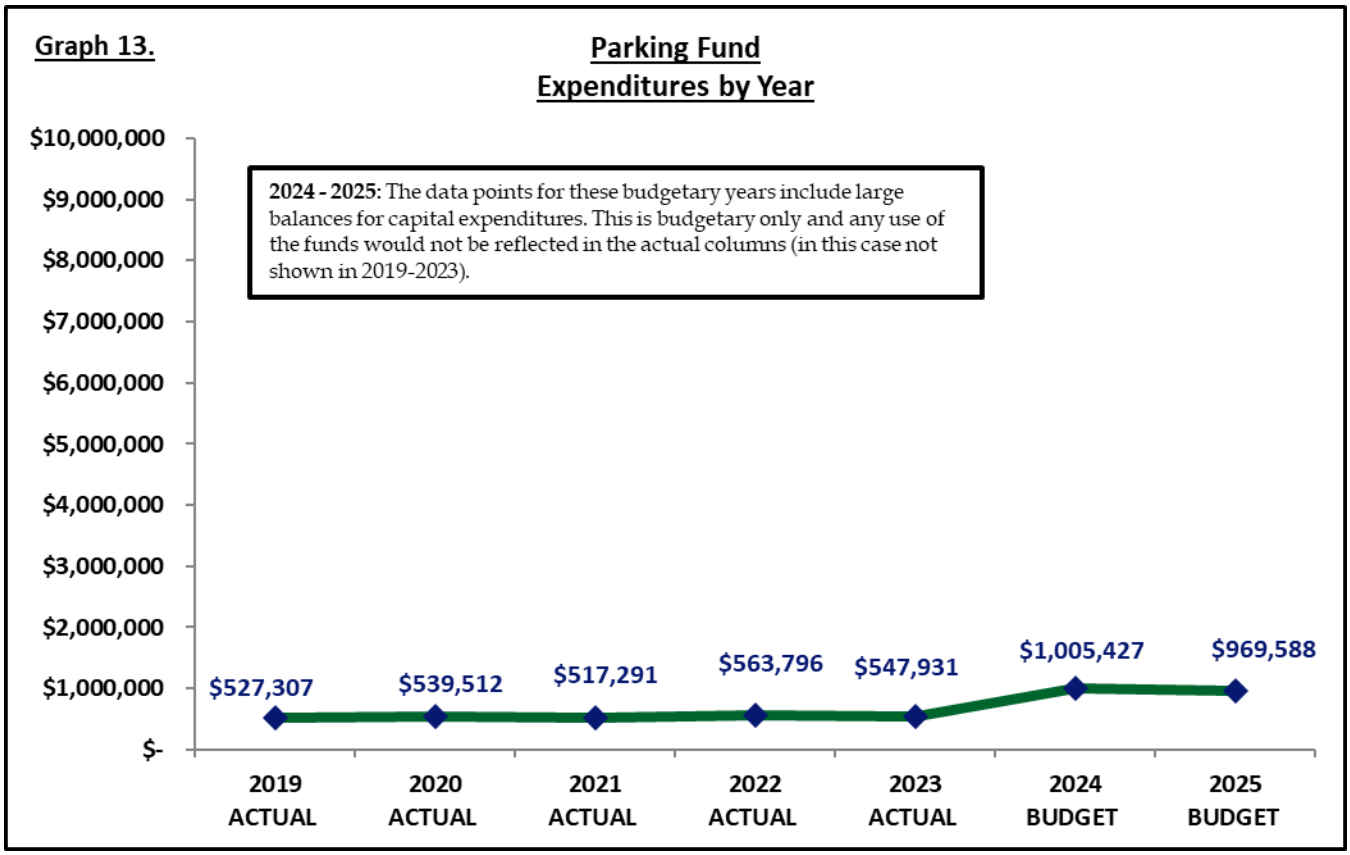
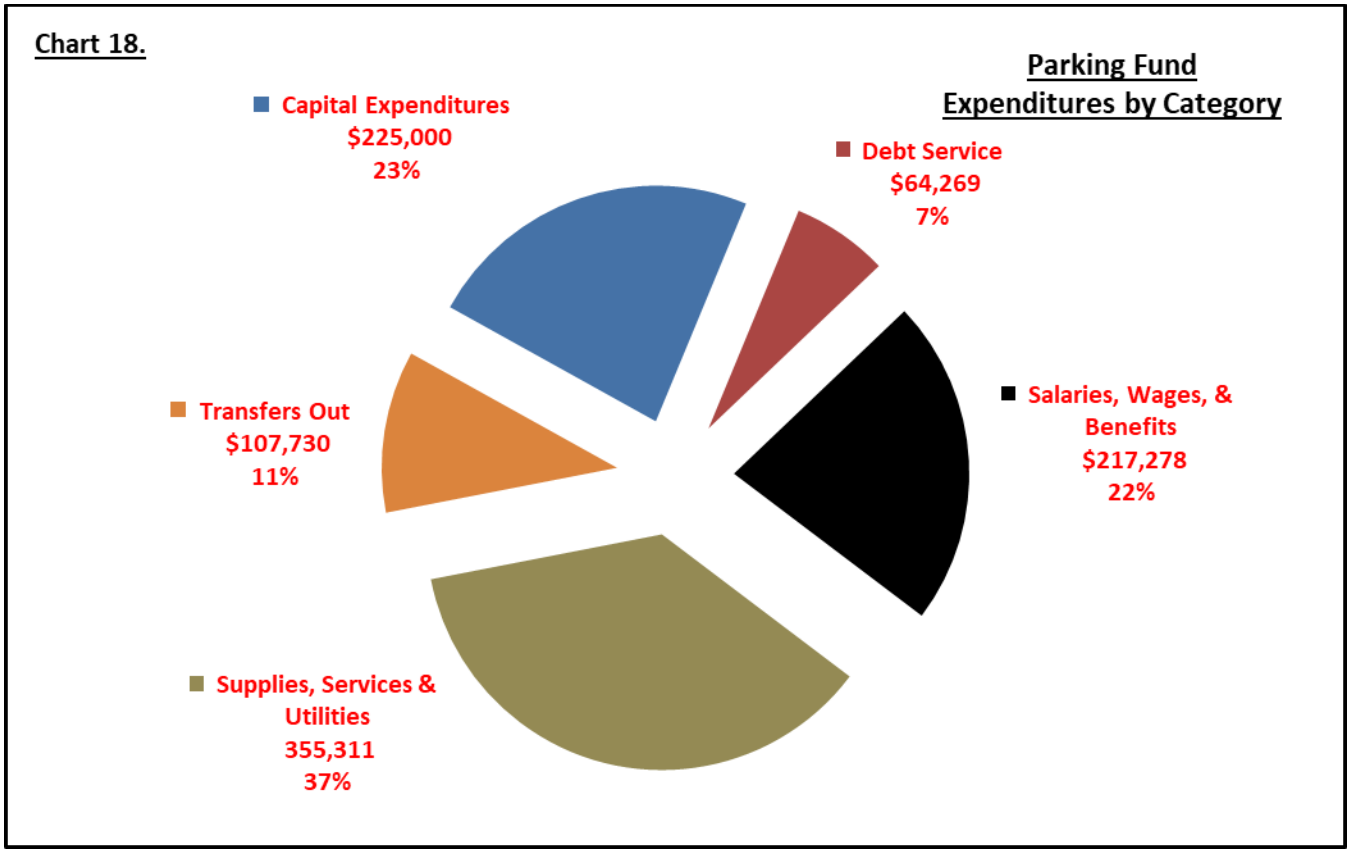


Chart 17.



Graph 13.





MAJOR REVENUE SOURCES

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

Major Revenue Sources			
Revenue Source		2025 Budget	Percentage of Revenue
Charges for Services	$	553,179	57.05%
Fund Balance		217,795	22.46%
Total Major Revenues	$	770,974	79.52%
Total Parking Fund Revenue	$	969,588	

1. Charges for Services

➢ *Meters*

The Borough receives approximately $319,911 annually from the parking meters, including overtime parking revenue. Approximately 56 Parking Kiosks 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** – 56 short-term parking kiosks are available on and off street for public use. 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 parking kiosks 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 parking kiosks 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 parking kiosks 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 2025, it is anticipated that approximately $217,795 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 2025, the Borough does not anticipate issuing any new bonds but instead will allocate existing available bond proceeds currently held in fund balance to cover the capital needs of this fund.



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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, Sustainable Community & Economic Planning, Water Resources, Transportation & Waste Management, 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:** The Budget includes a planned debt issuance due to increased funding needs pertaining to Capital Projects.

FINANCIAL SUMMARIES

Table 17.

Capital Projects Fund Revenue & Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Revenue							
Intergovernmental	50,249	936,347	1,738,088	1,955,625	679,380	3,850,952	2,260,000
Other Revenue	-	-	-	98,840	71,003	14,108	-
Interest and Rents	10,708	3,146	722	70,988	318,834	38,000	369,623
Transfers In	673,127	691,371	670,525	3,795,794	4,207,781	1,120,985	1,299,446
Bond Proceeds	934,077	212,242	6,264,190	5,972	2	1,088,020	898,020
Fund Balance	-	-	-	-	-	1,757,612	1,831,552
Total	1,668,162	1,843,106	8,673,525	5,927,219	5,277,000	7,869,677	6,658,641
Expenditures							
Debt Service	217,345	239,531	2,801,365	455,402	455,509	545,985	706,258
Capital Expenditures	1,461,020	1,706,907	2,310,329	3,472,264	2,025,702	7,323,692	5,287,383
Transfers Out	-	73,124	257,848	-	49,038	-	665,000
Total	1,678,365	2,019,562	5,369,542	3,927,666	2,530,249	7,869,677	6,658,641

Chart 19.

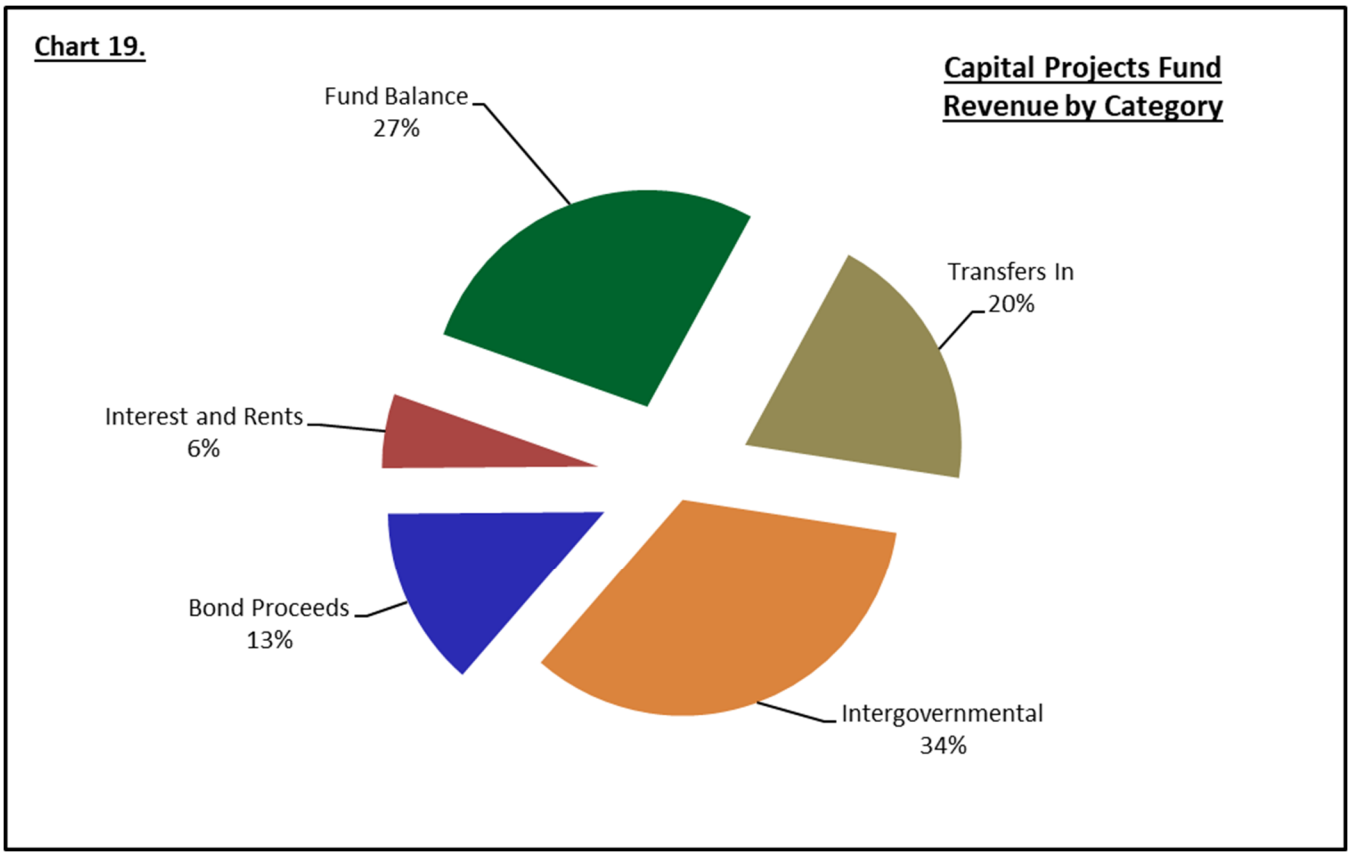
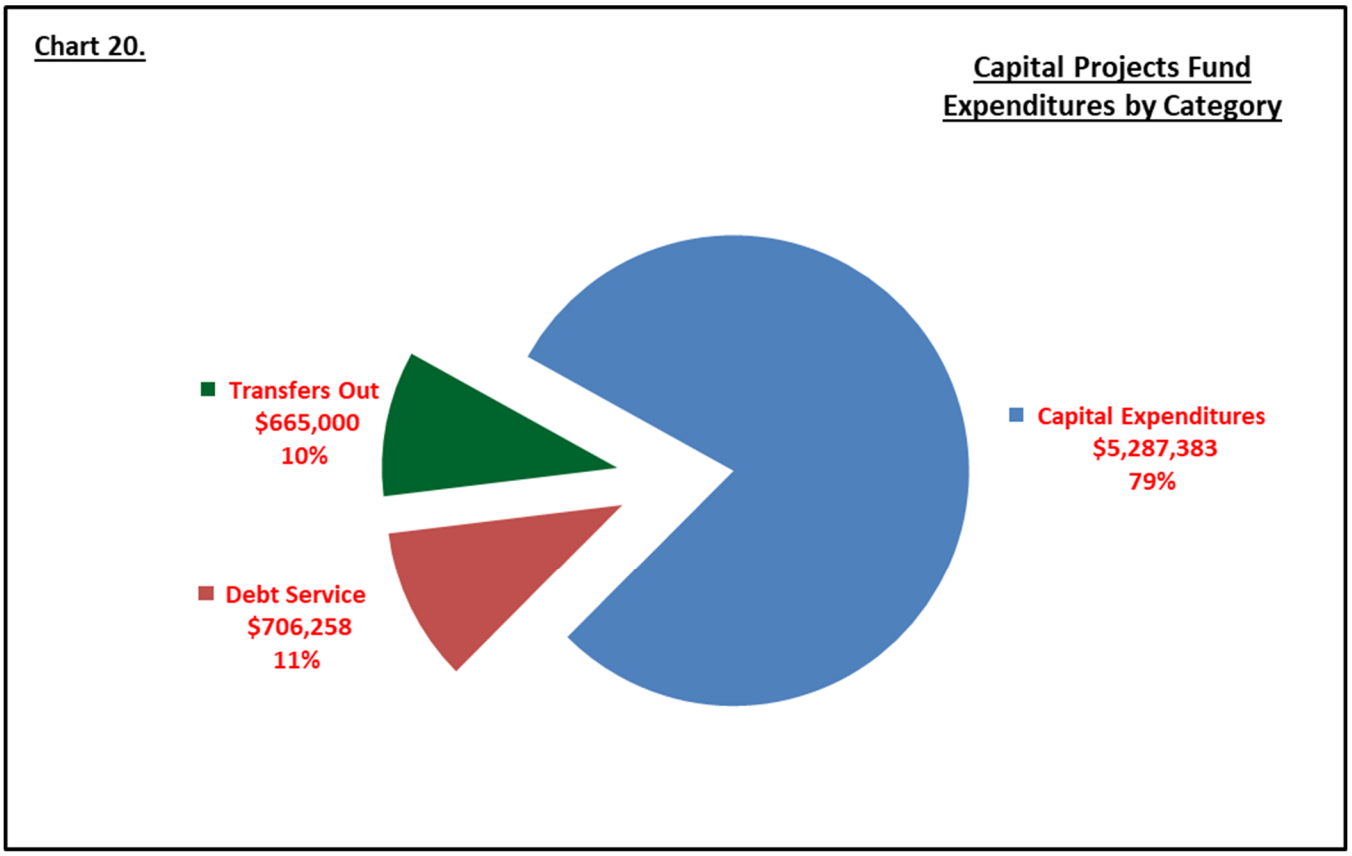


Chart 20.



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		**2025 Budget**	**Percentage of Revenue**
Intergovernmental	$	2,260,000	33.94%
Fund Balance		1,831,552	27.51%
Transfers In		1,299,446	19.52%
Total Major Revenues	$	5,390,998	80.96%
Total Capital Projects Fund Revenue	$	6,658,641	

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 $500,000 is budgeted to be drawn down in 2025.

- **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 $1,760,000 is budgeted to be drawn down in 2025.

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 2025, the Borough is planning to issue new bonds to cover the capital needs of this fund.

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 2025, a transfer of $1,299,446 is anticipated to be transferred in from other funds to help cover costs not already financed by other sources.

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 Water Resources.

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 2025 is anticipated to be $546,316.

FINANCIAL SUMMARIES

Table 18.

Highway Aid Fund Revenue & Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Revenue							
Fund Balance	-	-	-	-	-	193,200	142,649
Interest and Rents	37,313	10,374	605	22,851	72,999	6,800	63,035
Intergovernmental	566,599	551,458	511,987	533,401	549,967	550,000	546,316
Total	603,912	561,832	512,592	556,252	622,966	750,000	752,000
Expenditures							
Capital Expenditures	554,463	665,720	604,411	684,096	644,768	750,000	752,000
Total	554,463	665,720	604,411	684,096	644,768	750,000	752,000

Graph 14.

Highway Aid Fund Revenue by Year

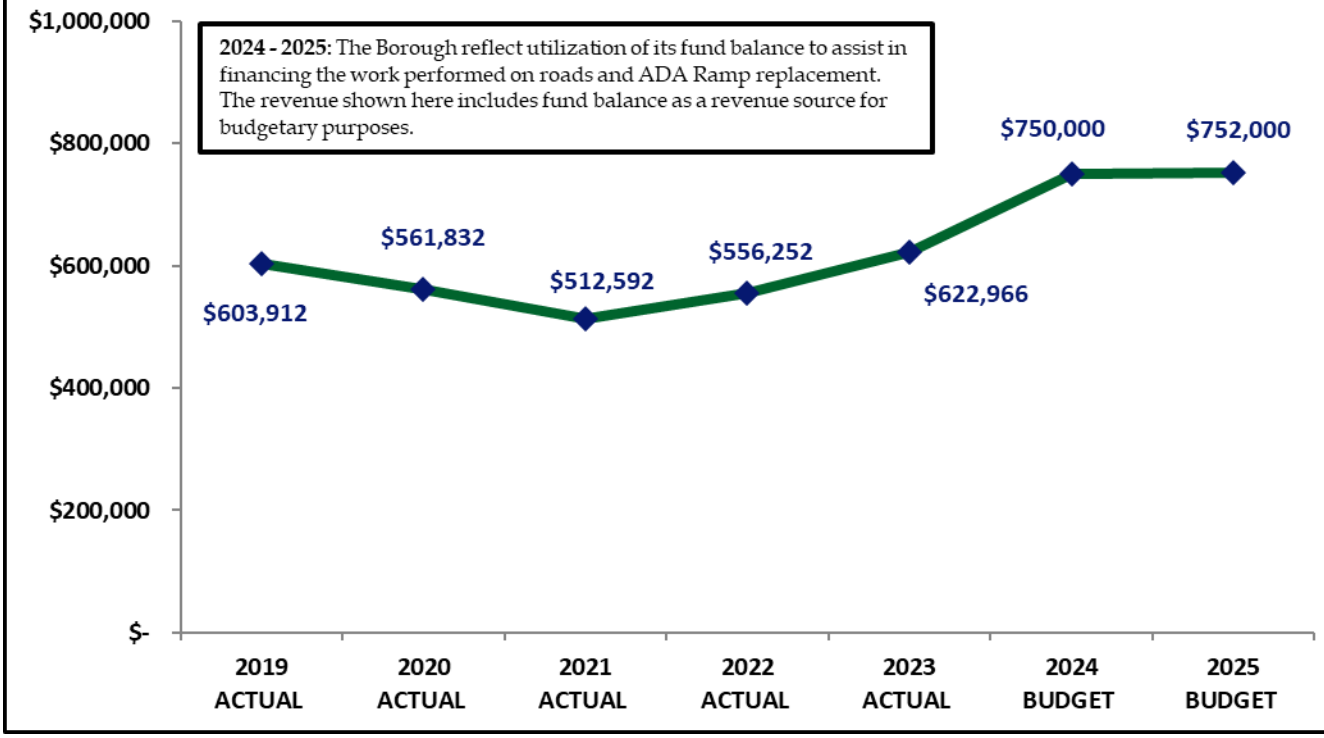
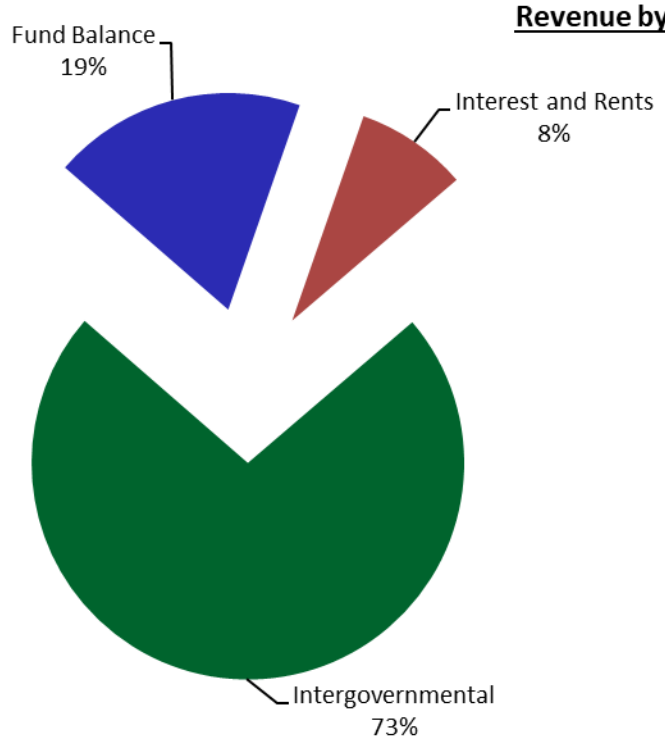
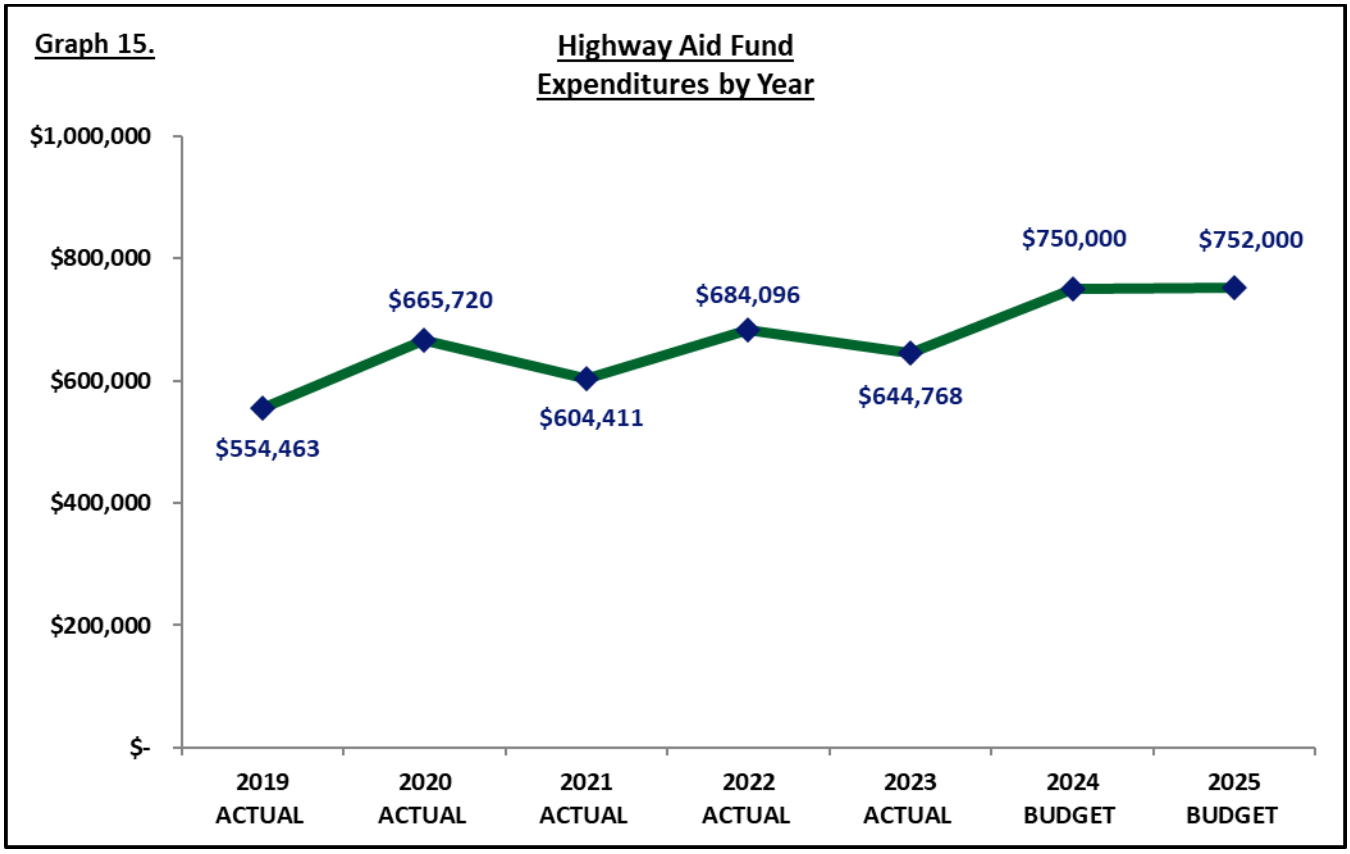


Chart 21.

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		**2025 Budget**	**Percentage of Revenue**
Intergovernmental	$	546,316	72.65%
Fund Balance	$	142,649	18.97%
Total Major Revenues	$	688,965	91.62%
Total Highway Aid Fund Revenue	$	752,000	

1. Intergovernmental

The Borough has regularly received state Highway Aid Funding.

- ***State Funding***

The Borough was anticipates being awarded 2025 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 $546,316 will be received from the state in 2025. 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 $142,649.

OPERATING BUDGETS

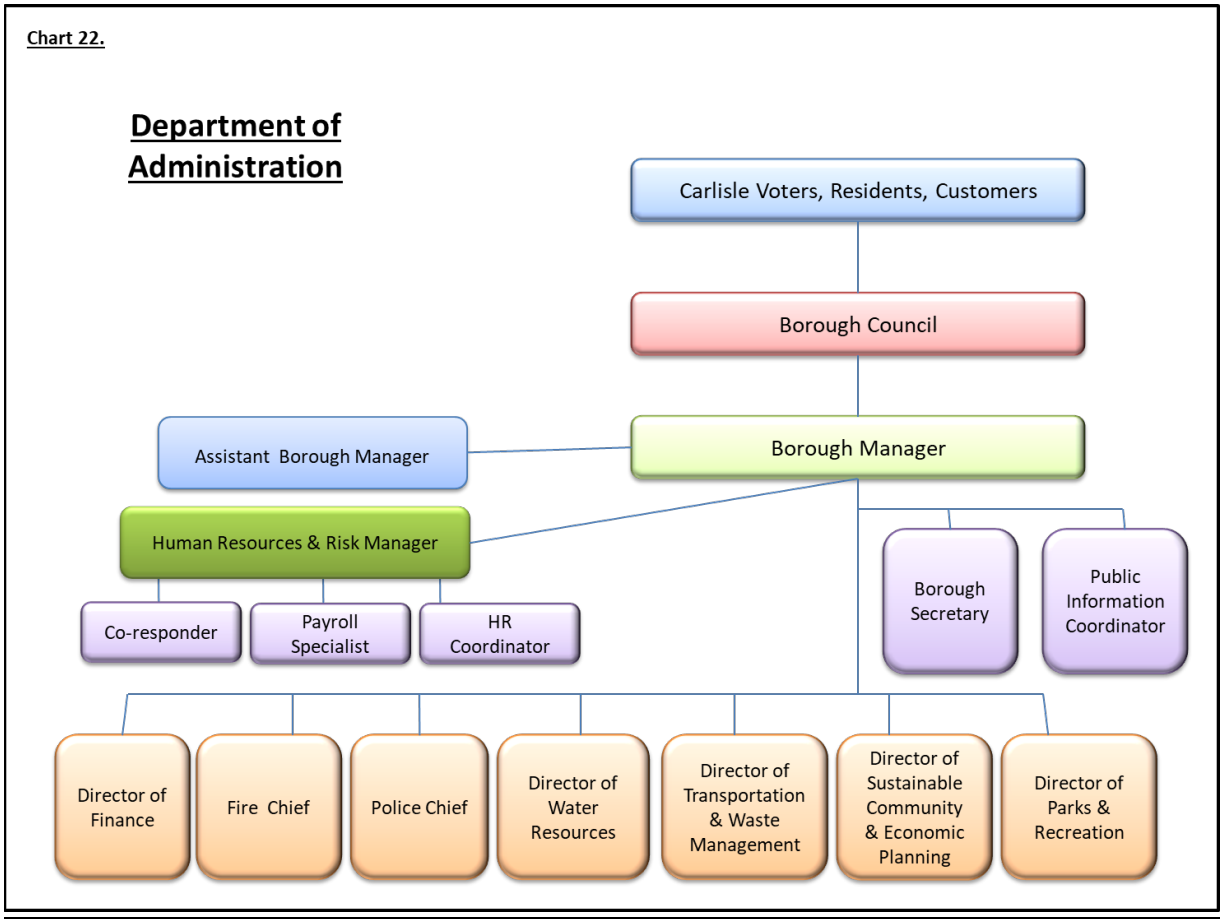


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Department of Administration

Carlisle All-America City 2021

Chart 22.



DEPARTMENT OVERVIEW

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

Department Functions		Department Financial Summary	
Borough Council	Information Technology	**Associated Funds**	All Funds
Manager's Office	Outside Agencies	**Budget In Total**	$2,641,044
Legal Services	Personnel	**Operating Budget**	$2,399,544
Property & Casualty Insurance		**Capital Budget**	$241,500
Co-Responder		**Full-Time Employees**	8

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**	**2023 Actual**	**2024 Actual**	**2025 Target**
Department of Administration *Borough Council*	Maximize the number of participants in the Outside Agency Program	14 Applicants 12 Awards	25 Applicants 20 Awards	25 Applicants 25 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. In 2024, the Borough has further modified the process to include additional funding for a second round of funding opportunities for Outside Agency Program participants.

Transparency				
Council Objective: Increase social media users by 50% **Department Goals:** Increase social media followers by 50%				
Dept./ *Function*	**Performance Measure**	**2023 Actual**	**2024 Actual**	**2025 Target**
Department of Administration *Manager's Office*	Maximize the number of visits/users to the Borough's website.	99,412 on 10/16; Estimate 115,000 by 12/31	105,000 on 10/28; Estimate 125,000 by 12/31	125,000 visits
	Maximize the number of users that follow the Borough's social media pages.	Facebook: 7,906 on 10/16; Estimate 8,000 by 12/31 LinkedIn: 1,241 on 10/16; Estimate 1,280 by 12/31	Facebook: 9,111 on 10/28; Estimate 9,200 by 12/31 LinkedIn: 1,438 on 10/28; Estimate 1,4540 by 12/31	Facebook Followers: 10,000 LinkedIn Followers: 1,500

Evaluation:

The addition of 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**	**2023 Actual**	**2024 Actual**	**2025 Target**
Department of Administration *Borough Council*	Allocate revenue replacement received from the American Rescue Plan allocation.	$0	$788,768	Greater than $ 0
Department of Administration *Borough Council*	Pursue capital projects that can be funded through inter-municipal partnerships.	6 Projects	9 Projects	8 Projects

Evaluation:

The completion of the Borough's Strategic Plan in 2023 has given direction on how the revenue replacement will be allocated from the American Rescue Plan. In 2025, it is anticipated that Borough Council will meet and develop a process of allocating the remaining available funds in support of the initiatives outlined in the Borough's Strategic Plan and other guiding documents.

Additionally, The Borough is anticipating significant improvements needed to the Sewer Plant, which includes an upgrade to the Bio-Solids treatment process as well the installation of a PFAS treatment process. Each of these improvements will require a collaboration with, and supported funding from each of the inter-municipal partnerships. This collaboration is expected to start to occur in 2024 and take several years to complete.

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**	**2023 Actual**	**2024 Actual**	**2025 Target**
Department of Administration *Human Resources*	Training is completed.	Implicit Bias completed for all staff; ICMA supervisory training completed for leadership.	Customer Service and Cultural Awareness training for all staff - Fall 2024; Attention to Detail for appropriate staff - Fall 2024; De-escalation/aggressive behavior training for Codes and other appropriate staff. Every 2 years: Active Threat for all staff; AED and Stop the Bleed for all staff - Fall 2024; CPR optional - Fall 2024.	DEI training for all staff (topic TBD); De-escalation/aggressive behavior training for Codes and other appropriate staff; Basic Supervisor training for supervisors.

Table 19.

Department of Administration Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Borough Council							
Operating Expenditures	129,115	120,122	119,911	173,151	245,427	511,904	363,404
Capital Expenditures	-	-	-	-	-	-	-
Total	**129,115**	**120,122**	**119,911**	**173,151**	**245,427**	**511,904**	**363,404**
Manager's Office							
Operating Expenditures	457,283	414,967	454,986	463,645	508,210	596,283	431,807
Capital Expenditures	-	-	-	-	-	-	-
Total	**457,283**	**414,967**	**454,986**	**463,645**	**508,210**	**596,283**	**431,807**
Legal Services							
Operating Expenditures	110,507	109,659	105,207	69,755	79,450	125,000	100,000
Capital Expenditures	-	-	-	-	-	-	-
Total	**110,507**	**109,659**	**105,207**	**69,755**	**79,450**	**125,000**	**100,000**
Personnel							
Operating Expenditures	121,577	190,954	109,315	206,840	356,627	410,710	430,066
Capital Expenditures	-	-	-	-	-	-	75,000
Total	**121,577**	**190,954**	**109,315**	**206,840**	**356,627**	**410,710**	**505,066**
Co-Responder							
Operating Expenses	-	-	-	-	-	-	167,740
Capital Expenses	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**167,740**
Information Technology							
Operating Expenditures	258,657	254,746	237,374	299,112	335,968	395,720	514,500
Capital Expenditures	35,574	91,883	4,288	190,428	103,069	162,548	166,500
Total	**294,230**	**346,629**	**241,662**	**489,540**	**439,037**	**558,268**	**681,000**
Outside Agencies							
Operating Expenditures	122,100	111,600	68,500	68,000	70,500	107,500	107,500
Capital Expenditures	-	-	-	-	-	-	-
Total	**122,100**	**111,600**	**68,500**	**68,000**	**70,500**	**107,500**	**107,500**
Property & Casualty Insurance							
Operating Expenditures	250,574	258,298	257,025	244,384	246,848	317,071	284,527
Capital Expenditures	-	-	-	-	-	-	-
Total	**250,574**	**258,298**	**257,025**	**244,384**	**246,848**	**317,071**	**284,527**
Total	**1,485,386**	**1,552,229**	**1,356,606**	**1,715,315**	**1,946,099**	**2,626,736**	**2,641,044**

Graph 16.

Department of Administration
Total Expenditures by Year

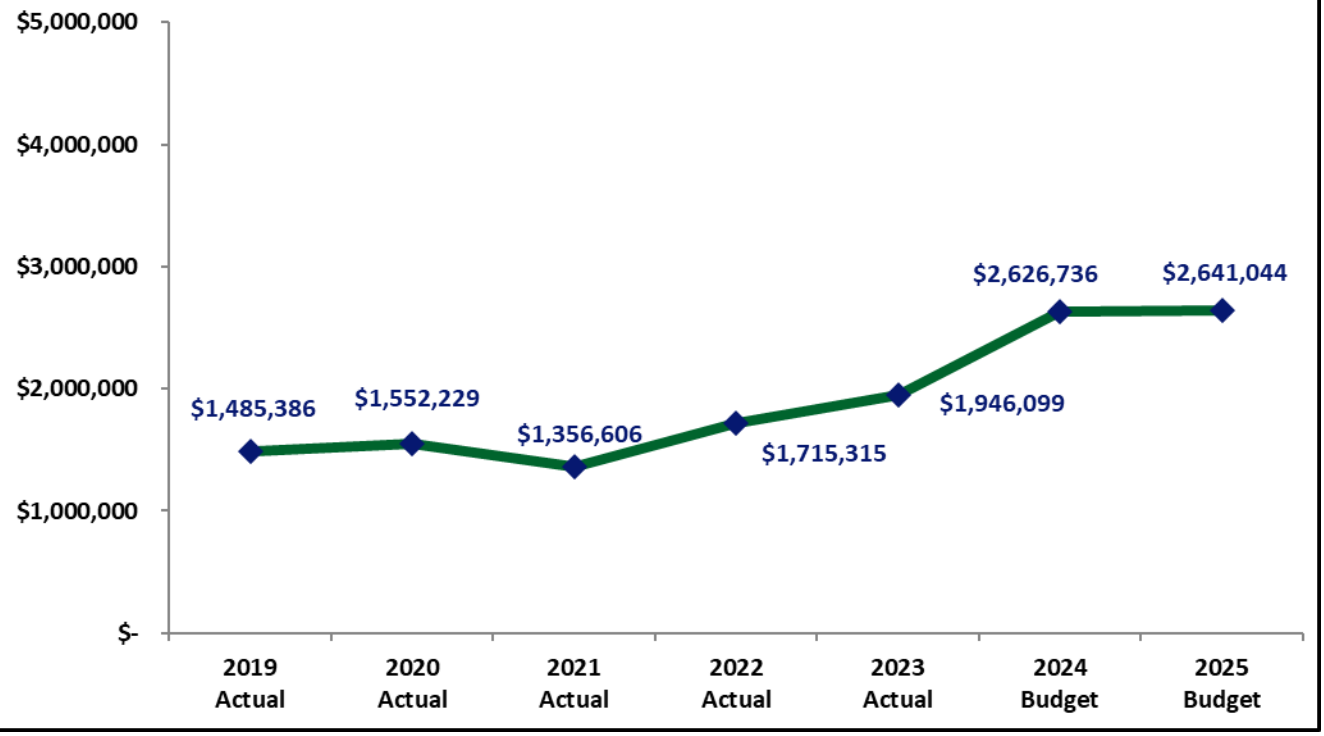


Chart 23.

Department of Administration
Expenditures by Category

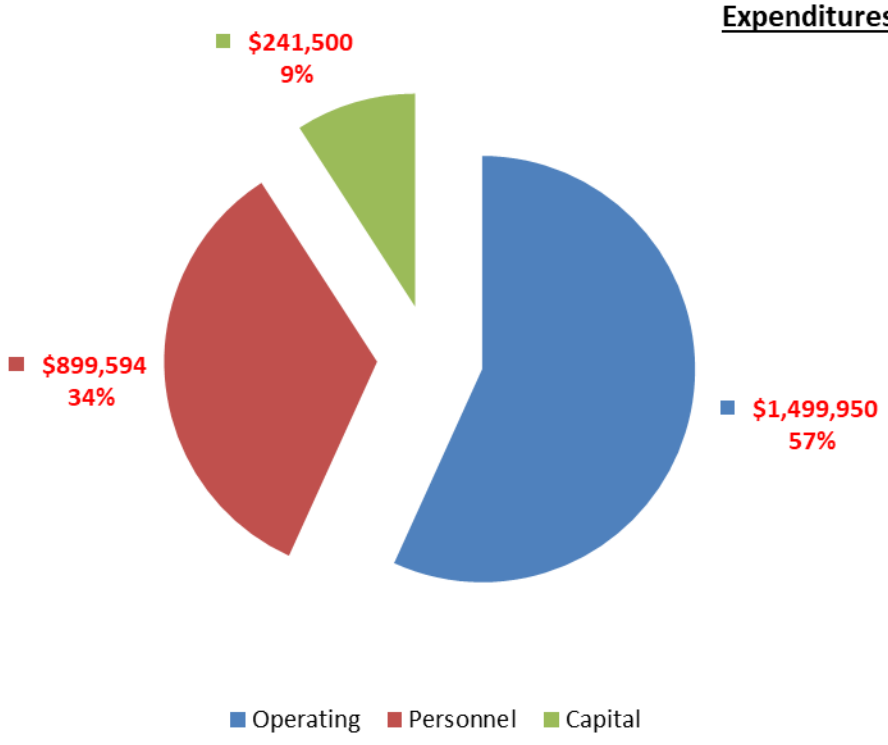
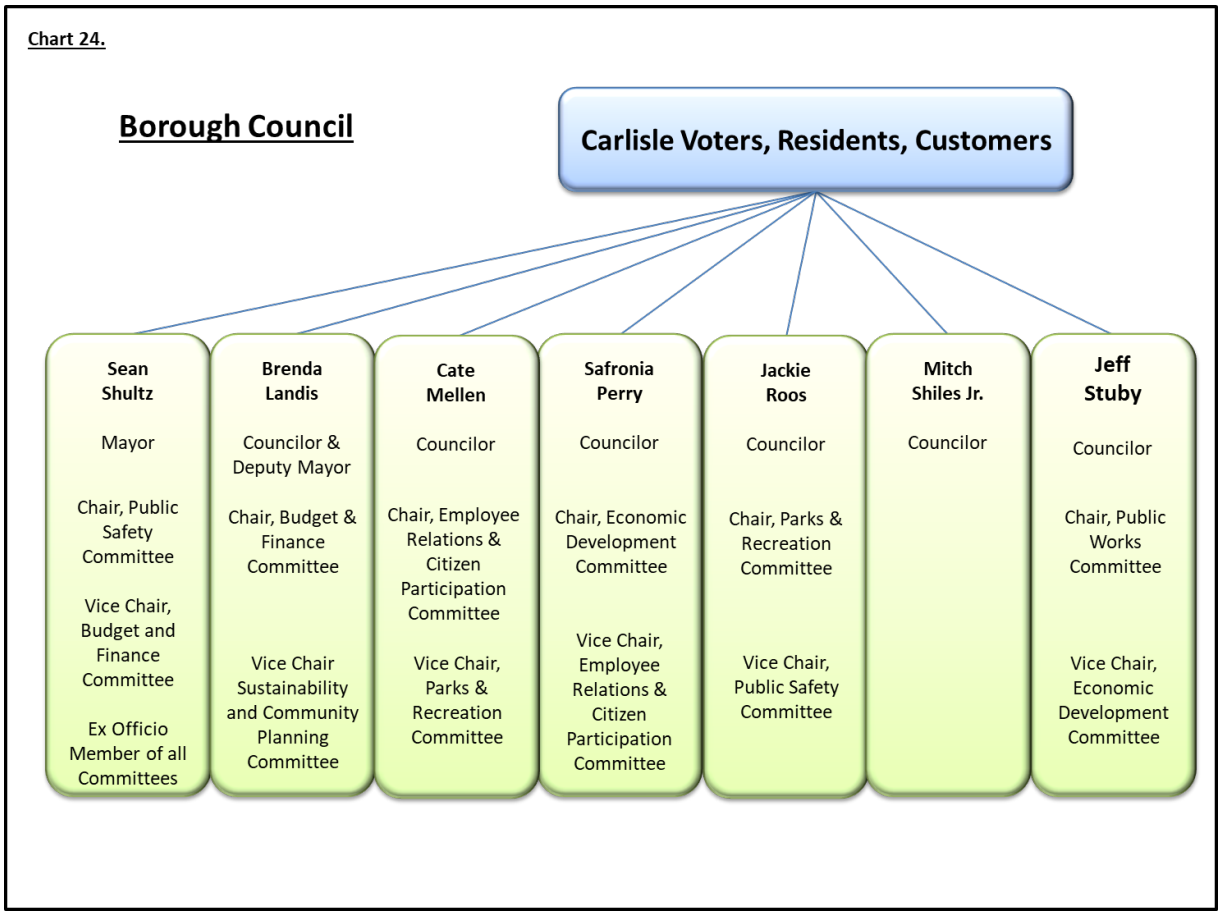


Chart 24.



FUNCTION OVERVIEW

Function Snapshot	
Department	Administration
Applicable Funds	General
Budget In Total	$363,404
Operating Budget	$363,404
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.

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

2024 ACCOMPLISHMENTS:

- Supported and advanced inclusivity and equality objectives consistent with HRC
- Mayor participated in the 2024 Mayors institute for Pedestrian Safety as one of only ten Mayors across the Country
- Urged Pennsylvania General Assembly to adopt Governor's budget fully and fairly to fund public schools
- Voiced support for partnering with Penn State Dickinson Law Antiracist Development Institute
- Endorsed grant funding pursuits for the Frog Switch Manufacturing site to advance revitalization and foster economic growth
- Approved amendments to the land use map and official zoning map for a former brownfield site
- Approved parking reforms to improve the efficacy of the local housing market and encourage infill development

- Provided a $50,000 grant to Carlisle Theatre for its renovation project in support of economic development in the downtown
- Integrated Co-responder program within Borough operations
- Retained the services of Delta Development Group for grant advocacy services
- Implemented modified Outside Agencies funding process awarding two rounds of applications
- Supported municipal collaboration efforts, including sending a letter supporting Halifax Townships public crossing installation in Fort Halifax Park for crossing safety
- Pursued grant funding opportunities with adjacent municipalities that improve the quality of life within, and across municipal boundaries
- Provided a 2023 Active Volunteer Firefighters Earned Income Tax Credit and Real Estate Property Tax Credit in support of our volunteer firefighters
- Approved the purchase of several electric vehicles and approved the installation of electric charging stations in support of converting the Borough's fleet away from gas and diesel where able
- Supported the Downtown Carlisle Association as the Borough's Mainstreet organization

2025 GOALS

- Continue implementing Strategic Plan initiatives
- Evaluate American Rescue Plan funding initiatives
- Continue Zoning Reform evaluation
- Advance Vision Zero initiatives
- Advance Truth and Reconciliation Commission recommendations
- 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

Graph 17.

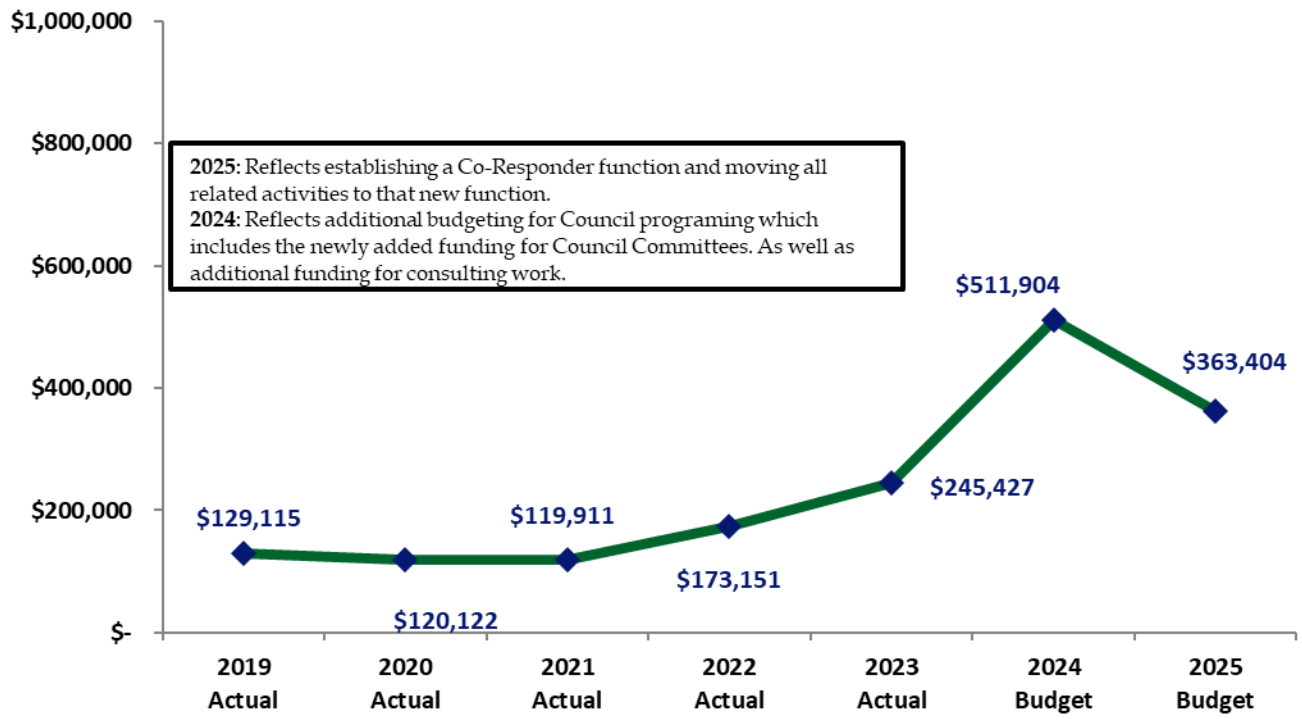
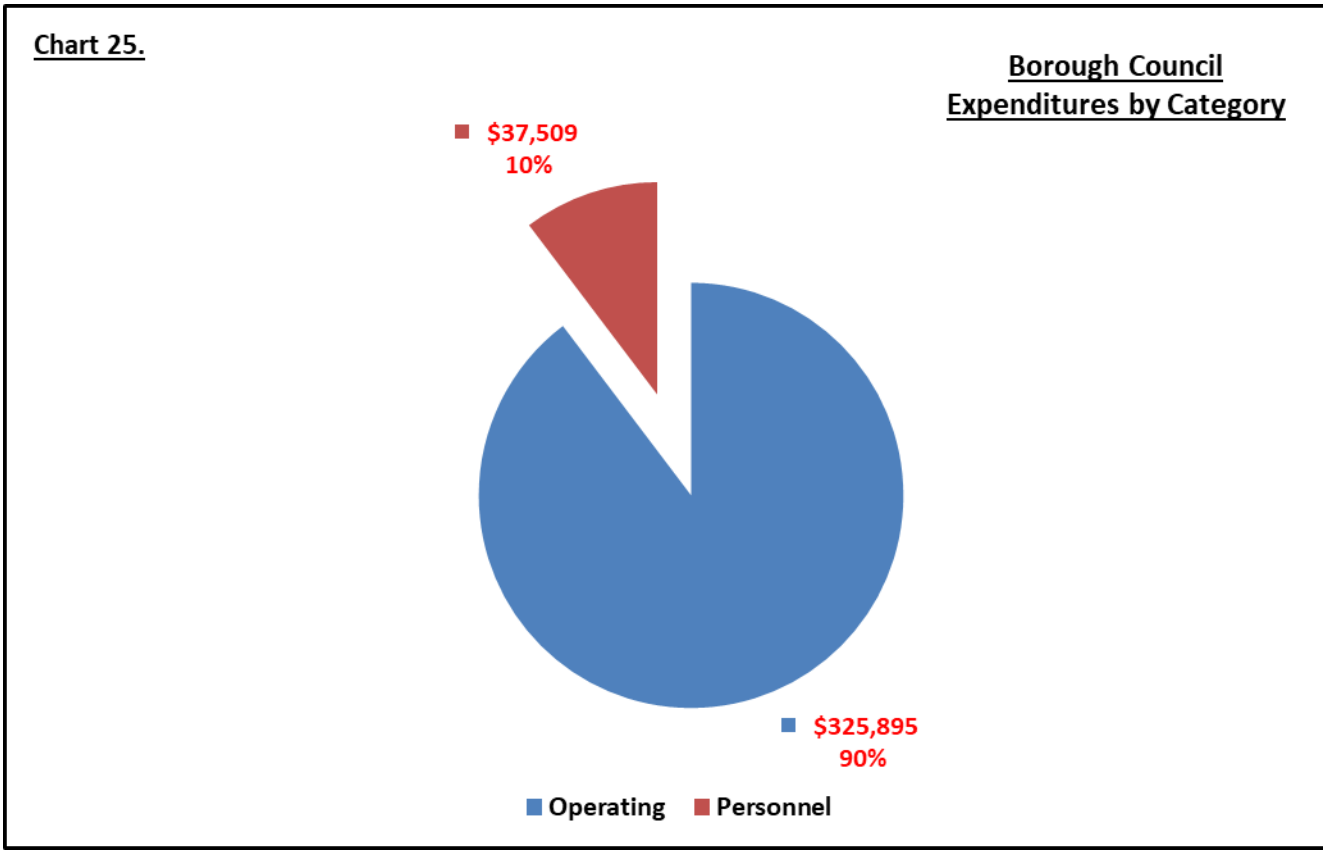


Chart 25.



FUNCTION OVERVIEW

Function Snapshot	
Department	Administration
Applicable Funds	General Fund; Capital Projects; Parking Fund
Budget In Total	$ 1,320,307
Operating Budget	$ 1,153,807
Capital Budget	$ 166,500
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)

2024 ACCOMPLISHMENTS

- Continued implementing strategies consistent with the Strategic Plan
- Continued to provide training to Borough employees in technical areas as well as diversity, equity, and inclusion
- Provided a 2024 balanced budget to Borough Council
- Continued implementation of the Carlisle Urban Redevelopment Plan including the TIF
- Continued a multi-year review to identify potential opportunities and problems the organization faces to ensure that the Borough remains financially stable in the short and long term
- Restructured the Department of Public Works, establishing in its place the Department of Water Resources and the Department of Transportation & Waste Management
- Continued collaborating with surrounding Municipalities to achieve and support regional initiatives
- Continued promoting employee engagement and workforce development
- Established and supported internal committees including Vision Zero, Co-responder, Record Management System, Human Resources Information System (HRIS), and Land-use Reform
- Engaged a consultant to assist the Borough with updating its Consolidated Plan
- Continued to work with the Borough's consultant in researching and applying for grant opportunities
- Obtained a reinstated Moody's Bond Rating of Aa1 as part of our 2024 Series debt issuance

2025 GOALS

- Continue implementing strategies associated with the Strategic Plan
- Develop Borough-wide economic strategies
- Continue to identify codes and other regulations that can foster sustainable growth
- Advance the multi-year review to identify potential opportunities and problems the organization faces to ensure that the Borough remains financially stable in the short and long term
- Review and update Personnel & IT Policies and advance the Borough's Wellness Program
- Continue the repair, rehabilitation, and replacement of Borough infrastructure that includes a public education component
- Seek creative solutions to build the Borough's tax base and improve revenue sources
- Advance Borough Hall renovations
- Continue to monitor open positions to ensure improved efficiencies and effectiveness in the delivery of service
- Explore additional downtown revitalization strategies that have the ability to capitalize on existing assets, as well as address public perceptions

Graph 18.

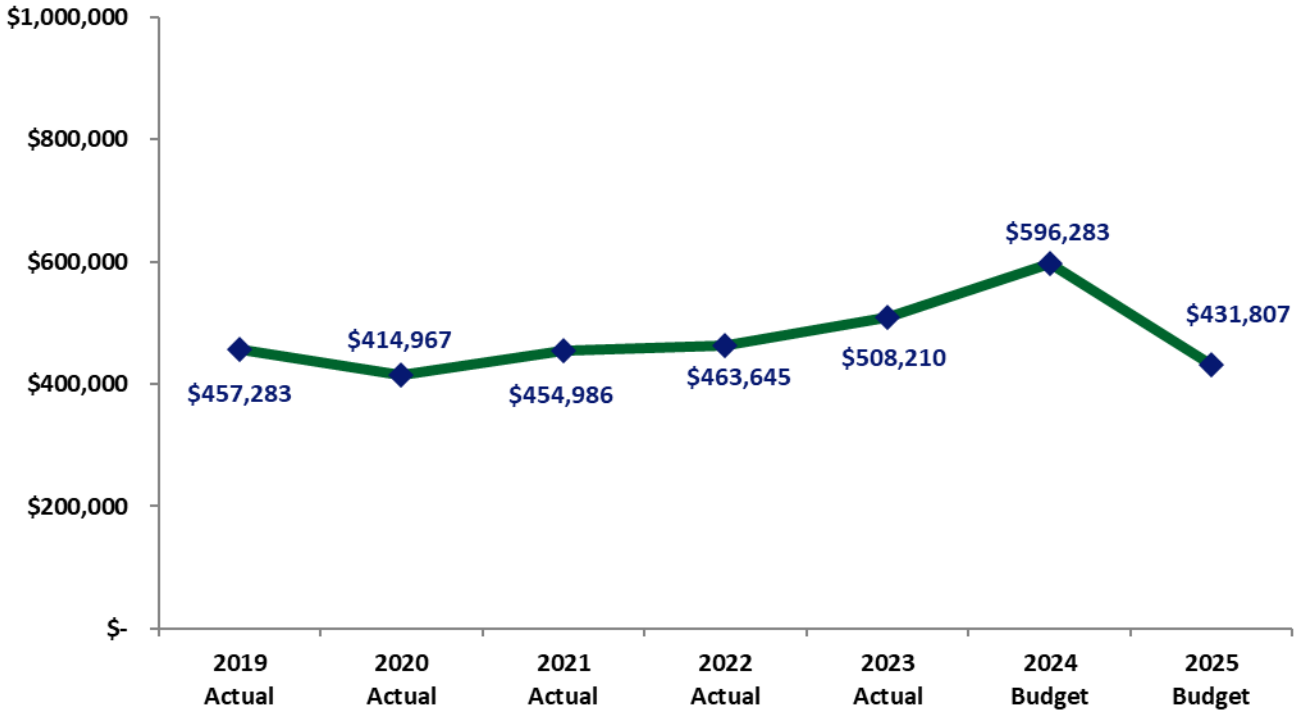
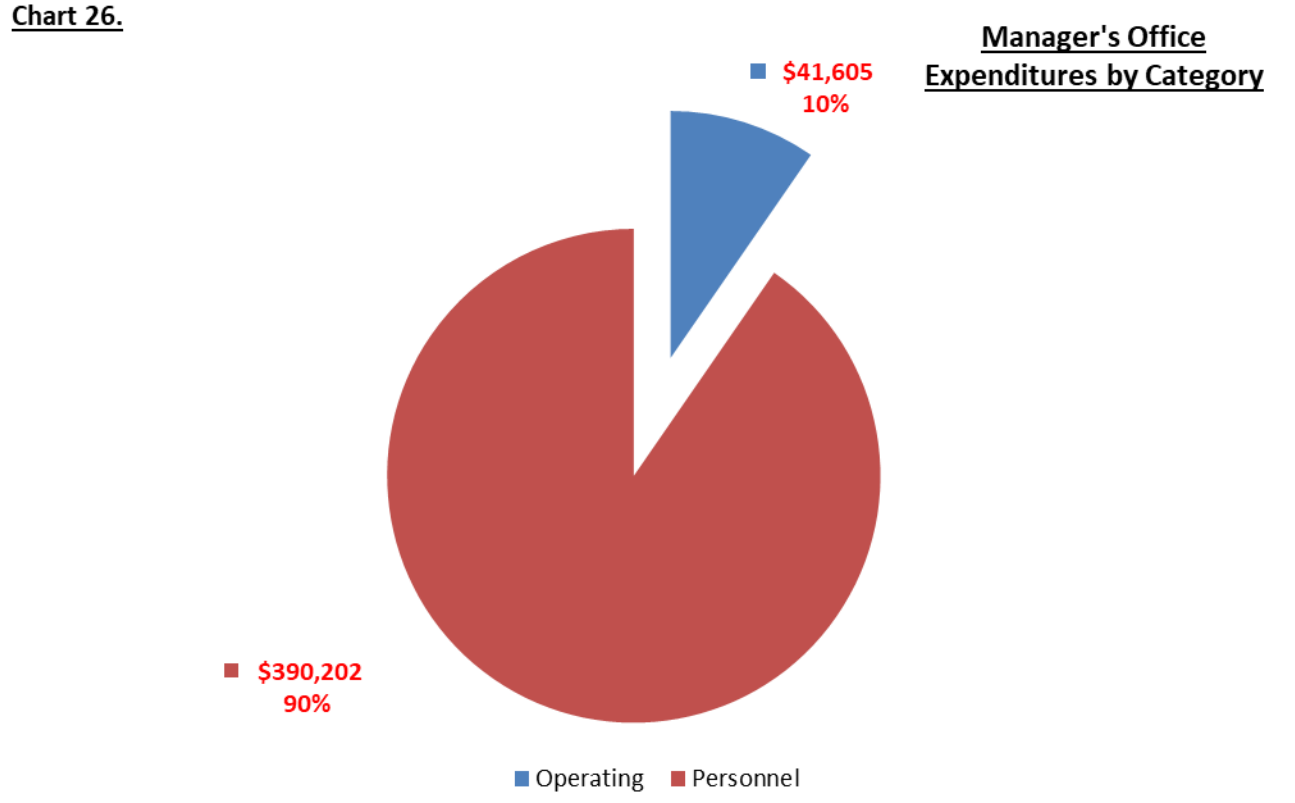
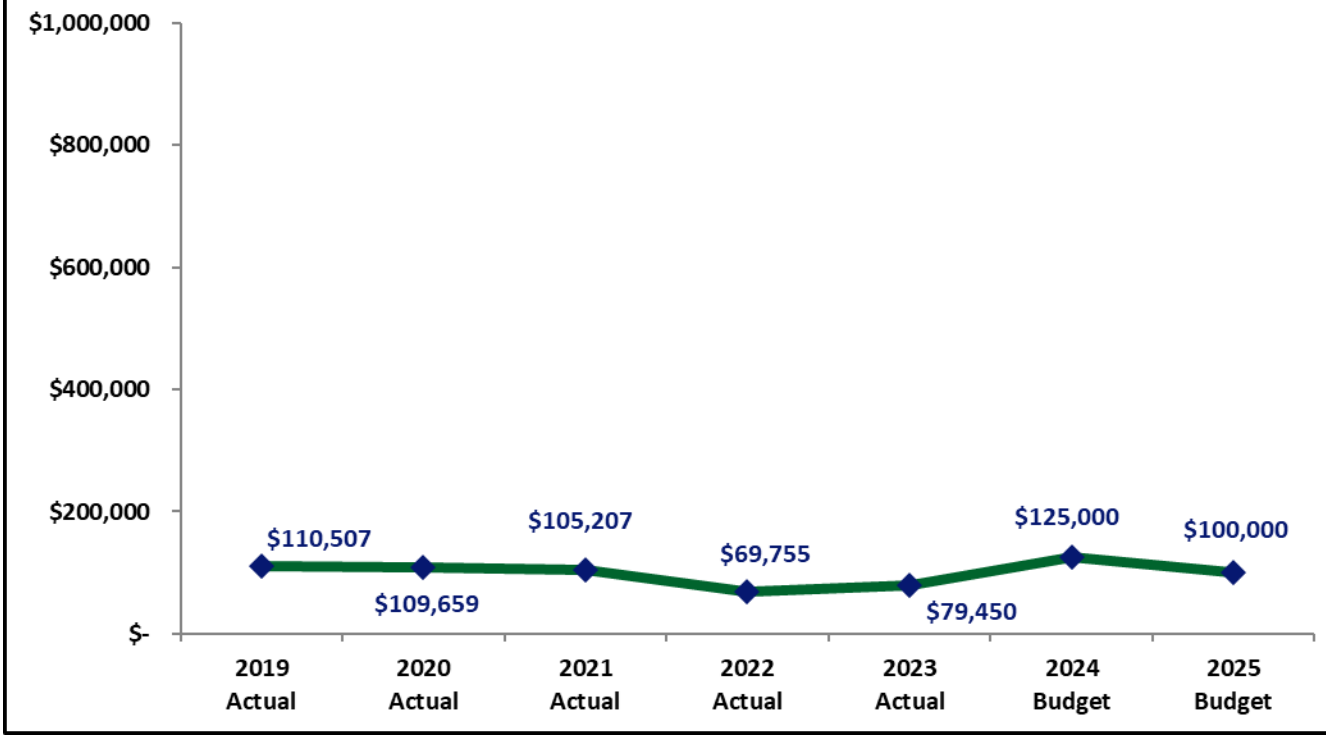


Chart 26.



Graph 19.

Legal
Operating Expenditures by Year



Graph 20.

Information Technology
Operating Expenditures by Year

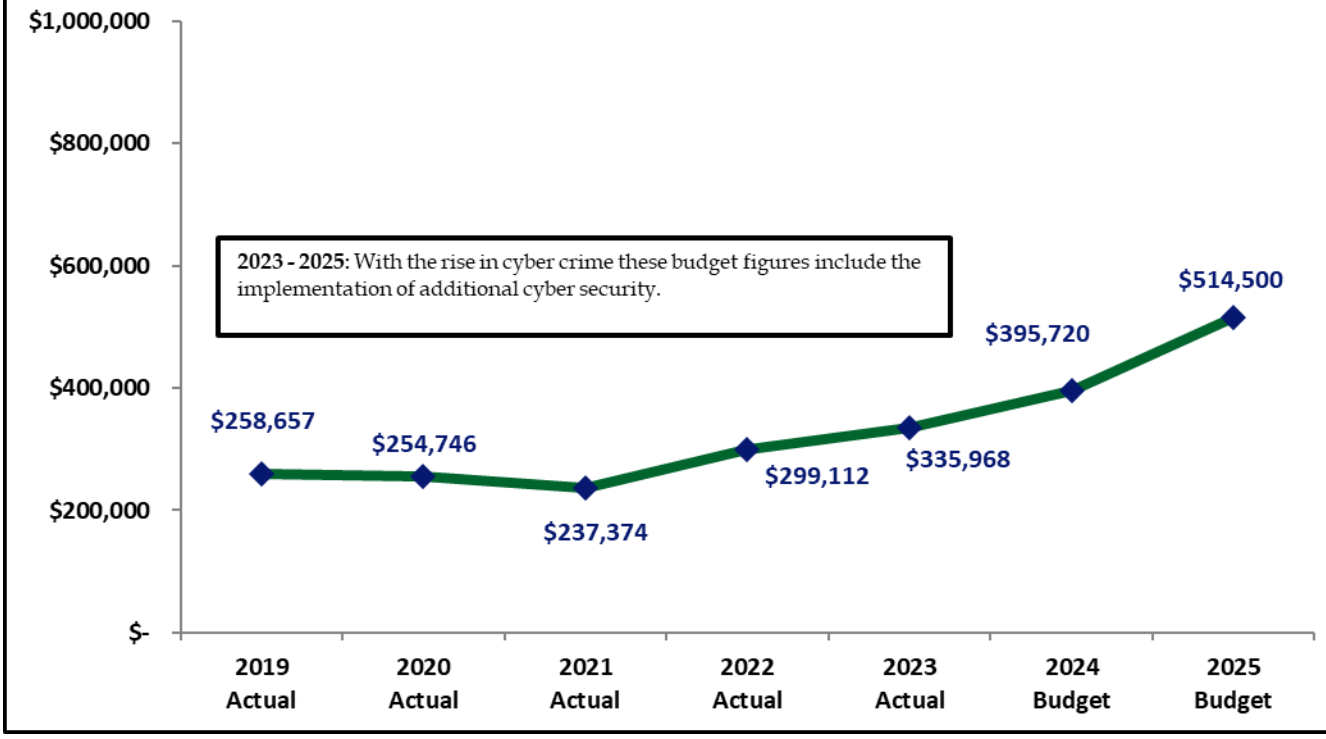
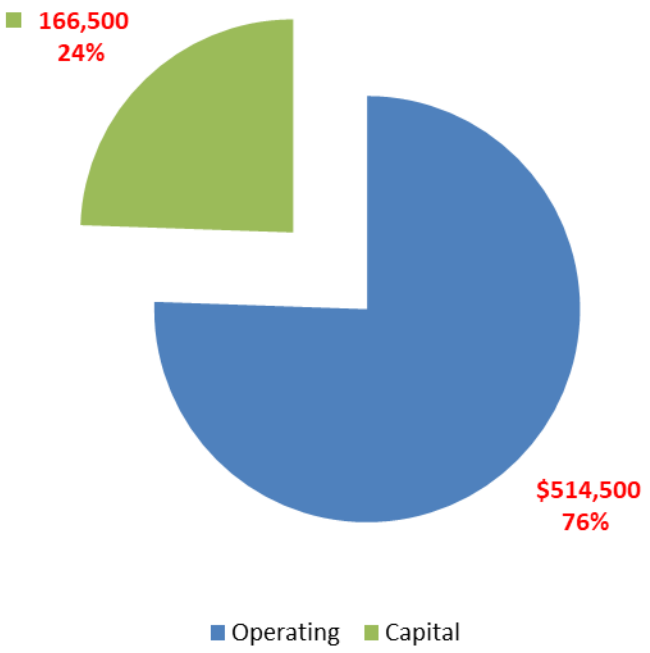


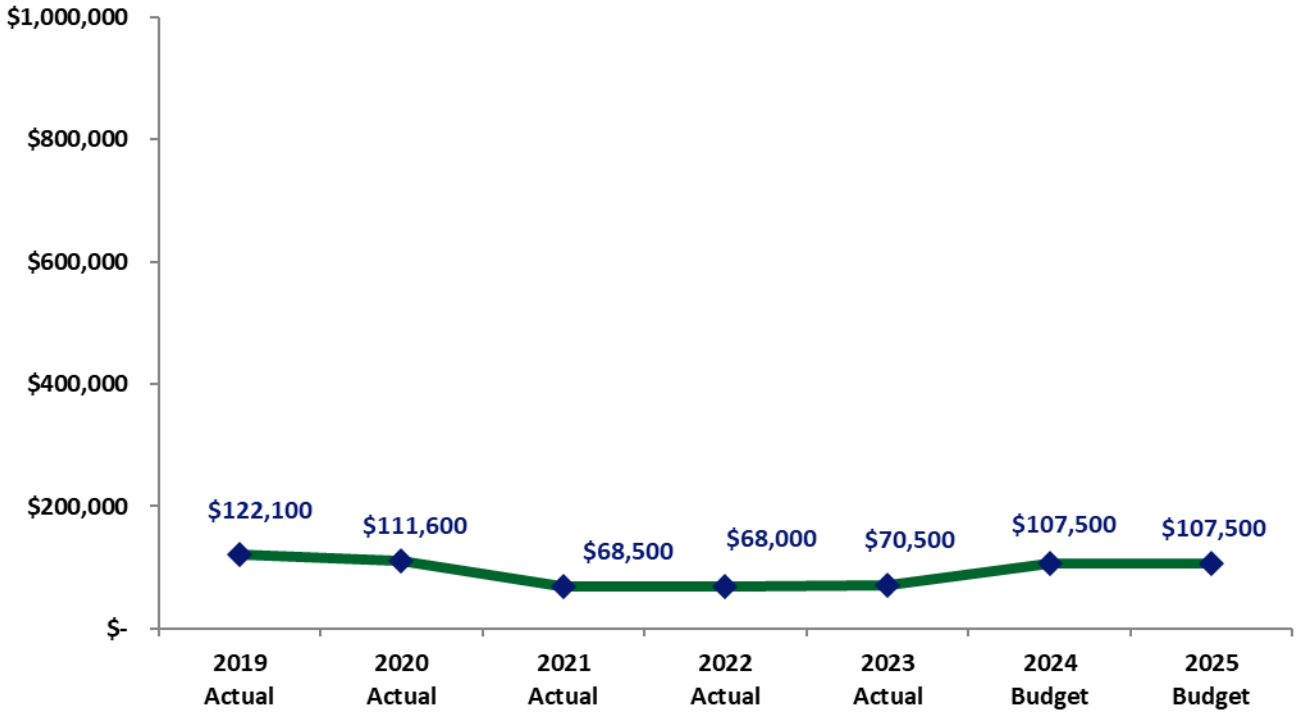
Chart 27.

Information Technology Expenditures by Category



Graph 21.

Outside Agencies Operating Expenditures by Year



FUNCTION OVERVIEW

Function Snapshot	
Department	Administration
Applicable Funds	General; Water; Stormwater; Sewer
Budget In Total	$957,333
Operating Budget	$957,333
Capital Budget	$ -
Full-Time Employees	4

Human resources/risk management involves the planning, development, and implementation of policies, programs, standards, and systems for effective utilization 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; ensuring a competitive total benefits and compensation package and retirement option(s); staff training, development, and performance management; employee health, safety, and wellness; employee engagement; employee relations; legal compliance; and payroll.

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

The Borough's Co-Responder Program is also managed by the human resources/risk management function. The purpose of this program is to improve health outcomes for individuals with mental illness and substance use disorders while maintaining and improving quality of life for all.

SERVICES PERFORMED

- Policy recommendation
- Employment law and compliance
- Compensation and benefits
- Retirement plans
- Employee relations and investigations
- Performance management
- Training and development
- Recruitment and retention
- Payroll
- Wellness programs
- ADA, FMLA, workers compensation
- Risk management and insurance
- Co-Responder program

BUDGETARY ACTIVITIES

- Co-Responder (405)
- Personnel (406)
- Property & Casualty Insurance (486)

FINANCIAL SUMMARIES

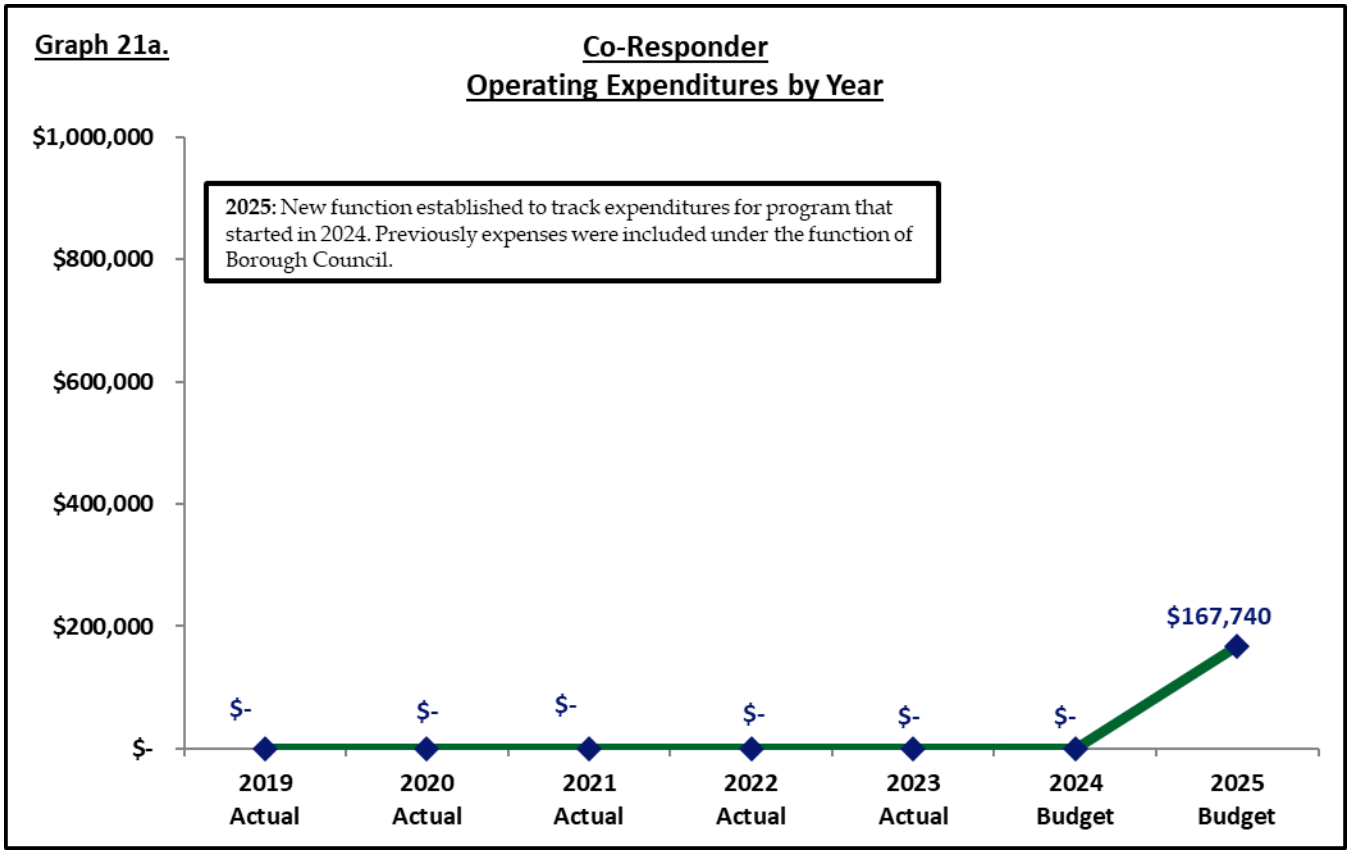
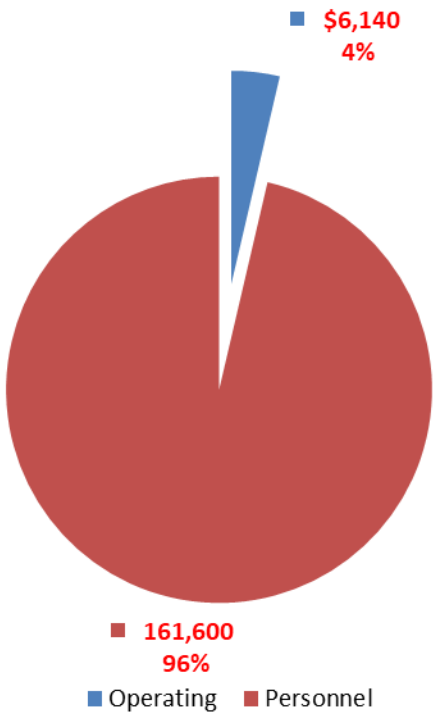


Chart 27a.

Co-Responder Expenditures by Category



Graph 22.

Personnel Operating Expenditures by Year

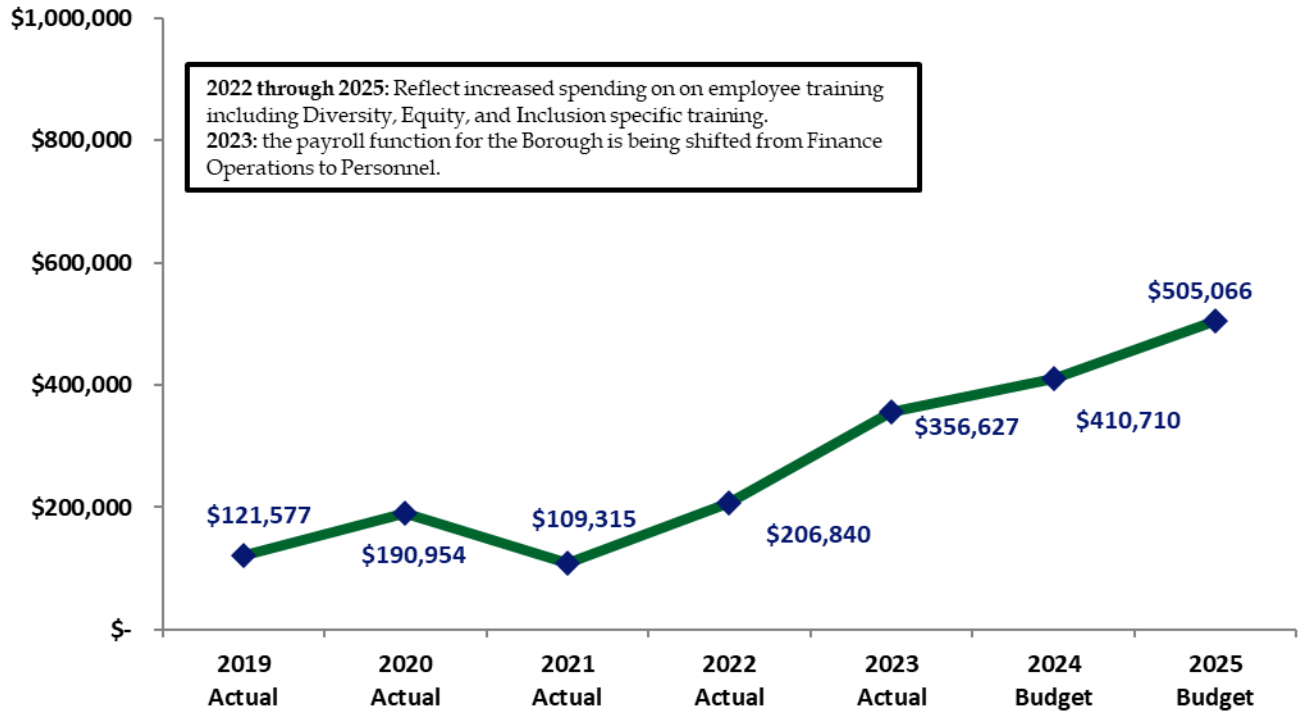
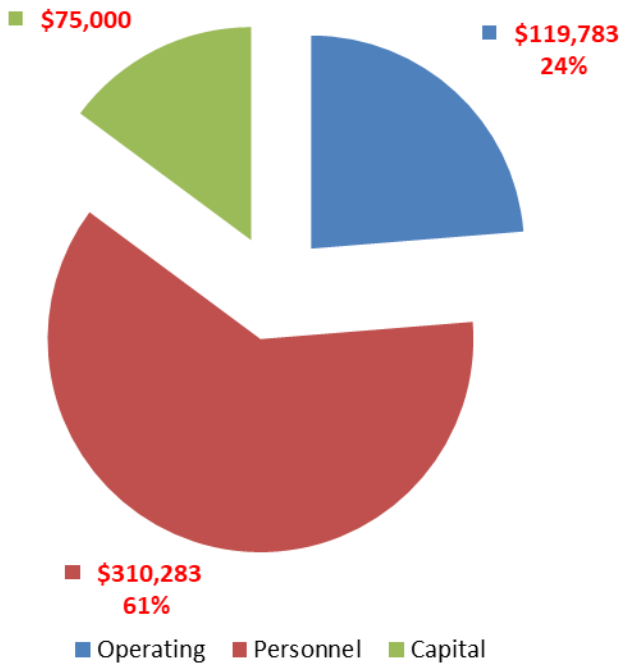


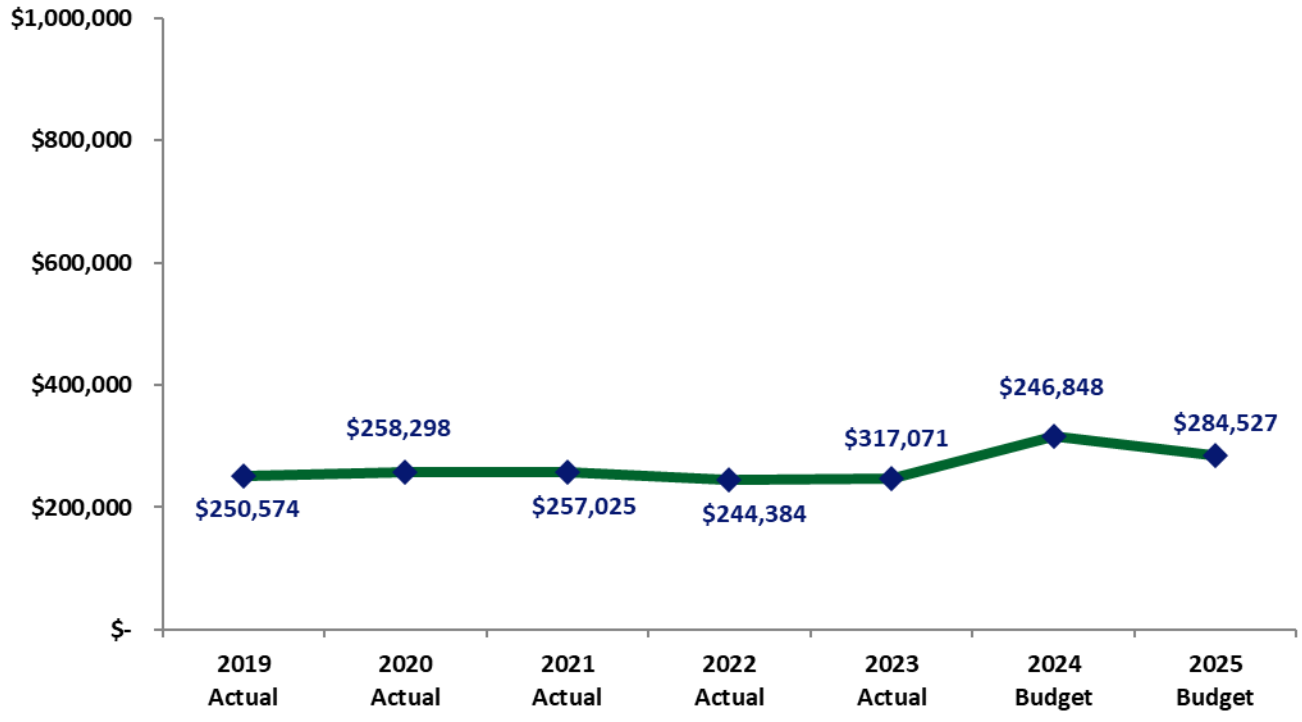
Chart 28.

Personnel Expenditures by Category



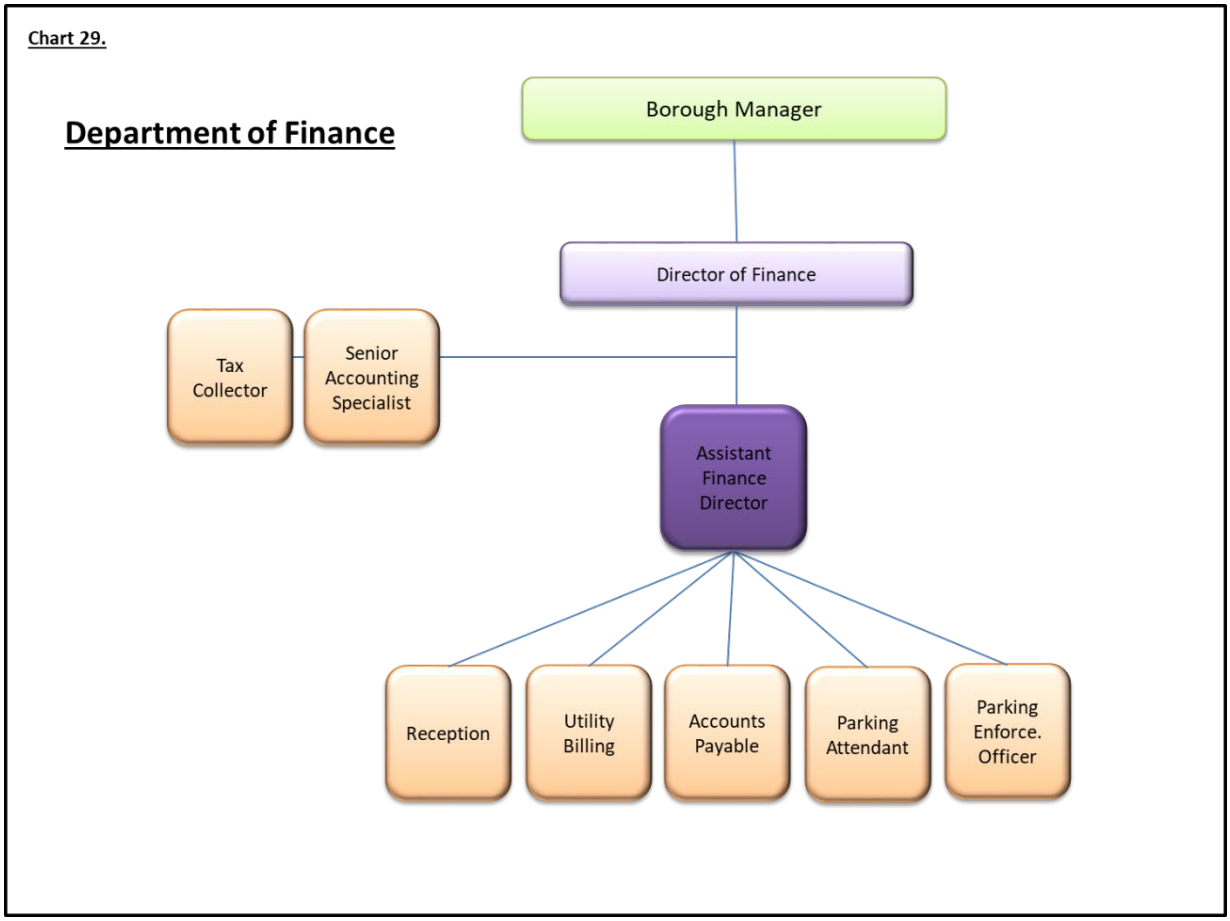
Graph 23.

Property & Casualty Insurance Operating Expenditures by Year



Department of Finance

Carlisle All-America City 2021



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**	$13,006,786
Tax Collection	Parking Operations	**Operating Budget**	$12,781,786
Parking Garage	Debt Service	**Capital Budget**	$225,000
Water Authority	Sewer Authority	**Full-Time Employees**	7.30
Unallocated Employee Benefits	Transfers Out		

PERFORMANCE MEASURES

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**	**2023 Actual**	**2024 Actual**	**2025 Target**
Department of Finance *Finance Operations*	Increase the number of functions that charge a fee for credit card payments	8 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.	4,020 payments	4,100 payments	5,000 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. We have been able to achieve a credit card fee pass through for one-time payments. The goal in 2025 is to pass that fee on to users who come in person and pay with a credit card.

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**	**2023 Actual**	**2024 Actual**	**2025 Target**
Department of Finance *Parking*	Improve the utilization rate of Borough owned leased lots.	Study Not Performed	Hired Consulting Firm to Perform Study. Results of study are anticipated to be evaluated and potential recommendations implemented in 2025.	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 led to a formal evaluation of each of our parking lots with the goal of improving the utilization rate year over year. In 2023, a study was not completed due to staffing changes and a greater focus anticipated in 2024. Borough Council approved the purchase of Parking Kiosks to replace our downtown Smart Parking Meters. These kiosks are expected to help overhaul our parking lease programs and improve utilization rates.

Table 20.

Department of Finance Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Finance Operations							
Operating Expenditures	501,040	519,162	529,333	665,698	622,887	653,052	980,426
Capital Expenditures	-	-	-	-	-	-	-
Total	**501,040**	**519,162**	**529,333**	**665,698**	**622,887**	**653,052**	**980,426**
Water Billing & Collection							
Operating Expenditures	49,156	32,330	33,654	89,867	(8,574)	56,279	57,226
Capital Expenditures	-	-	6,710	-	-	262,500	-
Total	**49,156**	**32,330**	**40,364**	**89,867**	**(8,574)**	**318,779**	**57,226**
Stormwater Billing & Collection							
Operating Expenditures	22,241	11,288	20,715	41,784	12,722	39,538	35,854
Capital Expenditures	-	-	-	-	-	-	-
Total	**22,241**	**11,288**	**20,715**	**41,784**	**12,722**	**39,538**	**35,854**
Sewer Billing & Collection							
Operating Expenditures	39,593	37,885	36,584	123,159	(31,890)	54,268	59,946
Capital Expenditures	-	-	6,710	-	-	262,500	-
Total	**39,593**	**37,885**	**43,294**	**123,159**	**(31,890)**	**316,768**	**59,946**
Tax Collection							
Operating Expenditures	139,629	128,492	136,390	143,272	138,911	151,393	154,776
Capital Expenditures	-	-	-	-	-	-	-
Total	**139,629**	**128,492**	**136,390**	**143,272**	**138,911**	**151,393**	**154,776**
Parking Operations							
Operating Expenditures	115,954	141,515	146,363	161,877	162,697	274,455	363,996
Capital Expenditures	-	-	-	-	-	248,929	125,000
Total	**115,954**	**141,515**	**146,363**	**161,877**	**162,697**	**523,384**	**488,996**
Parking Garage							
Operating Expenditures	93,316	75,758	90,286	129,537	77,494	107,369	116,951
Capital Expenditures	877	-	-	-	-	100,000	100,000
Total	**94,193**	**75,758**	**90,286**	**129,537**	**77,494**	**207,369**	**216,951**
Debt Service							
Operating Expenditures	1,457,206	1,598,663	4,815,604	2,433,999	1,919,302	4,230,850	4,689,464
Capital Expenditures	-	-	-	-	-	-	-
Total	**1,457,206**	**1,598,663**	**4,815,604**	**2,433,999**	**1,919,302**	**4,230,850**	**4,689,464**

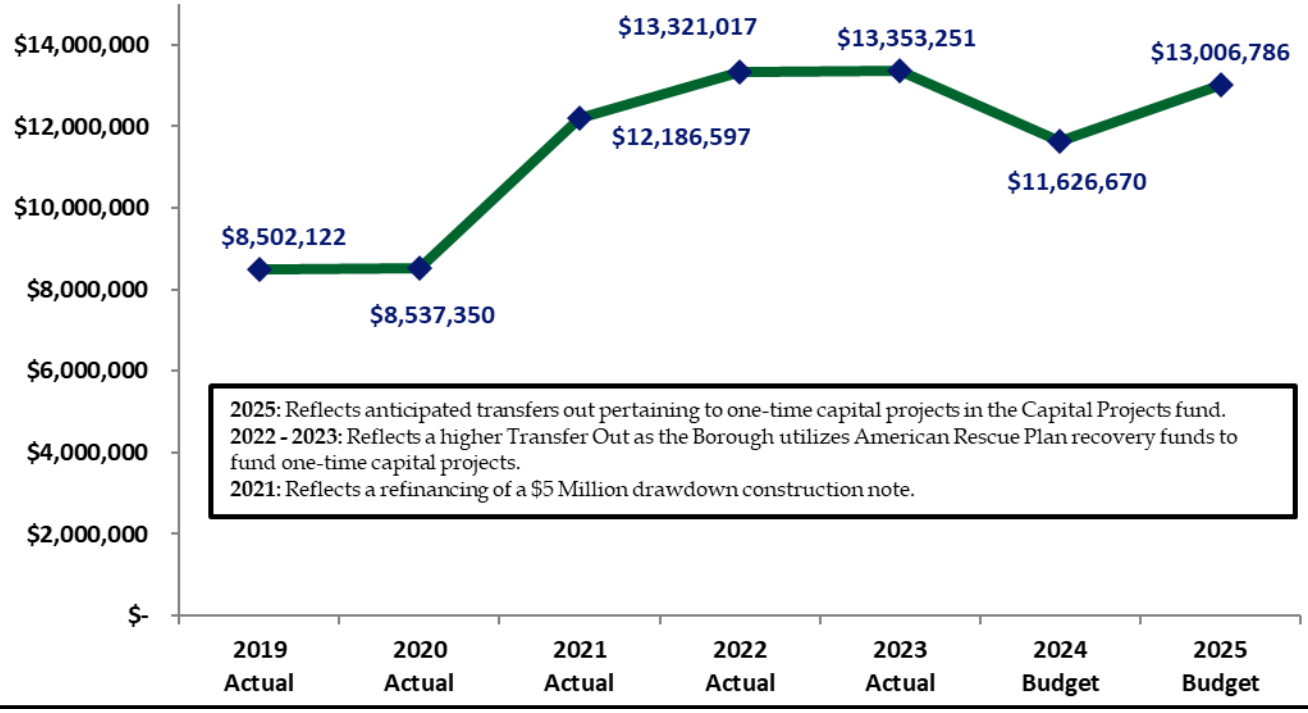
Table 20. (Continued)

Department of Finance Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Water Authority							
Operating Expenditures	5,440	1,003	3,524	3,543	2,091	8,125	8,125
Capital Expenditures	-	-	-	-	-	-	-
Total	**5,440**	**1,003**	**3,524**	**3,543**	**2,091**	**8,125**	**8,125**
Sewer Authority							
Operating Expenditures	2,580	1,900	7,935	6,082	1,679	15,200	15,200
Capital Expenditures	-	-	-	-	-	-	-
Total	**2,580**	**1,900**	**7,935**	**6,082**	**1,679**	**15,200**	**15,200**
Unallocated Employee Benefits							
Operating Expenditures	1,001,073	989,128	964,619	956,598	1,020,937	1,098,567	1,120,462
Capital Expenditures	-	-	-	-	-	-	-
Total	**1,001,073**	**989,128**	**964,619**	**956,598**	**1,020,937**	**1,098,567**	**1,120,462**
Transfers Out							
Operating Expenditures	2,578,303	2,541,998	2,698,717	5,795,848	6,552,786	4,063,645	5,179,360
Capital Expenditures	-	-	-	-	-	-	-
Total	**2,578,303**	**2,541,998**	**2,698,717**	**5,795,848**	**6,552,786**	**4,063,645**	**5,179,360**
Depreciation							
Operating Expenses	2,495,715	2,458,228	2,689,453	2,769,753	2,882,209	-	-
Capital Expenses	-	-	-	-	-	-	-
Total	**2,495,715**	**2,458,228**	**2,689,453**	**2,769,753**	**2,882,209**	**-**	**-**
Total	**8,502,122**	**8,537,350**	**12,186,597**	**13,321,017**	**13,353,251**	**11,626,670**	**13,006,786**

Graph 24.

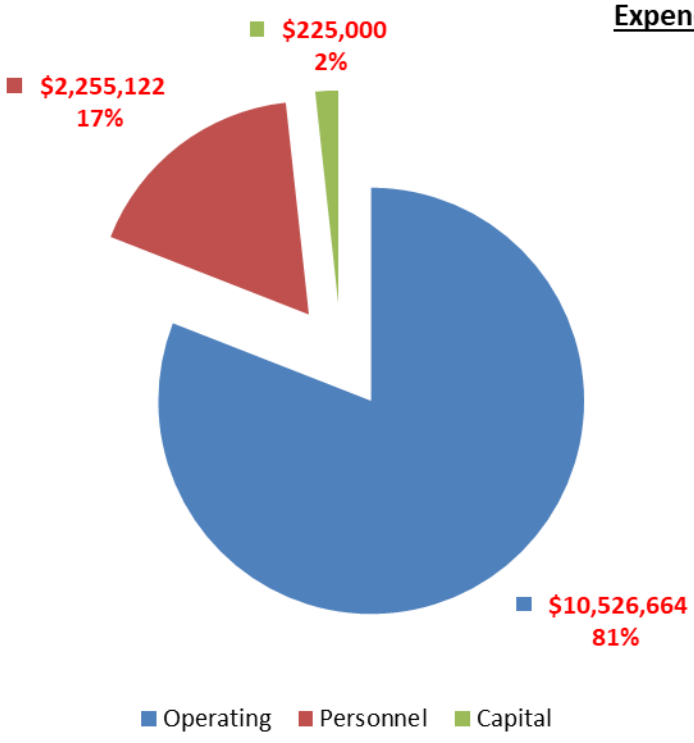
Department of Finance
Total Expenditures by Year



2025: Reflects anticipated transfers out pertaining to one-time capital projects in the Capital Projects fund.
2022 - 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.

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	$11,969,712
Operating Budget	$11,969,712
Capital Budget	$ -
Full-Time Employees	4.75

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)

2024 ACCOMPLISHMENTS

- received unmodified opinion for 2023 audit report
- submitted 2023 audit report for GFOA Award for Excellence in Financial Reporting
- received GFOA Award for Excellence in Financial Reporting for 2022 audit
- received GFOA Budget Award for 2024 budget

2025 GOALS

- unmodified opinion for 2024 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.

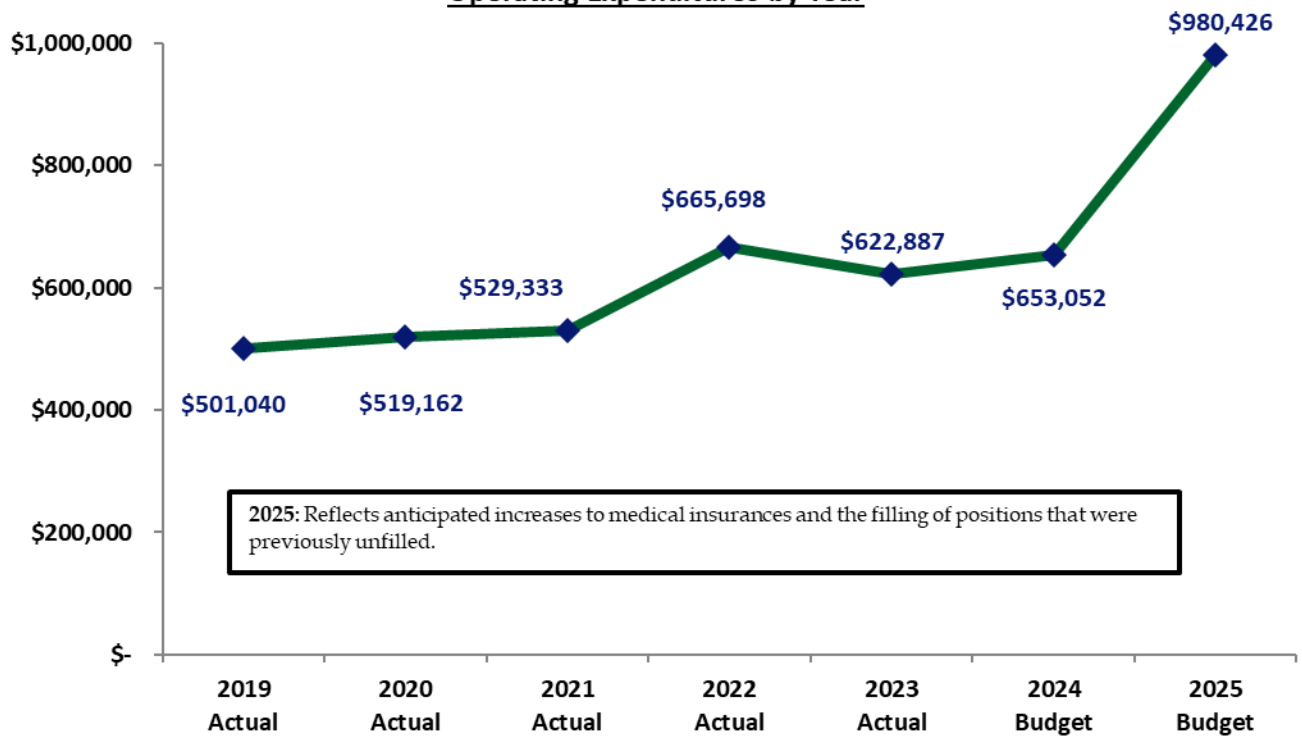
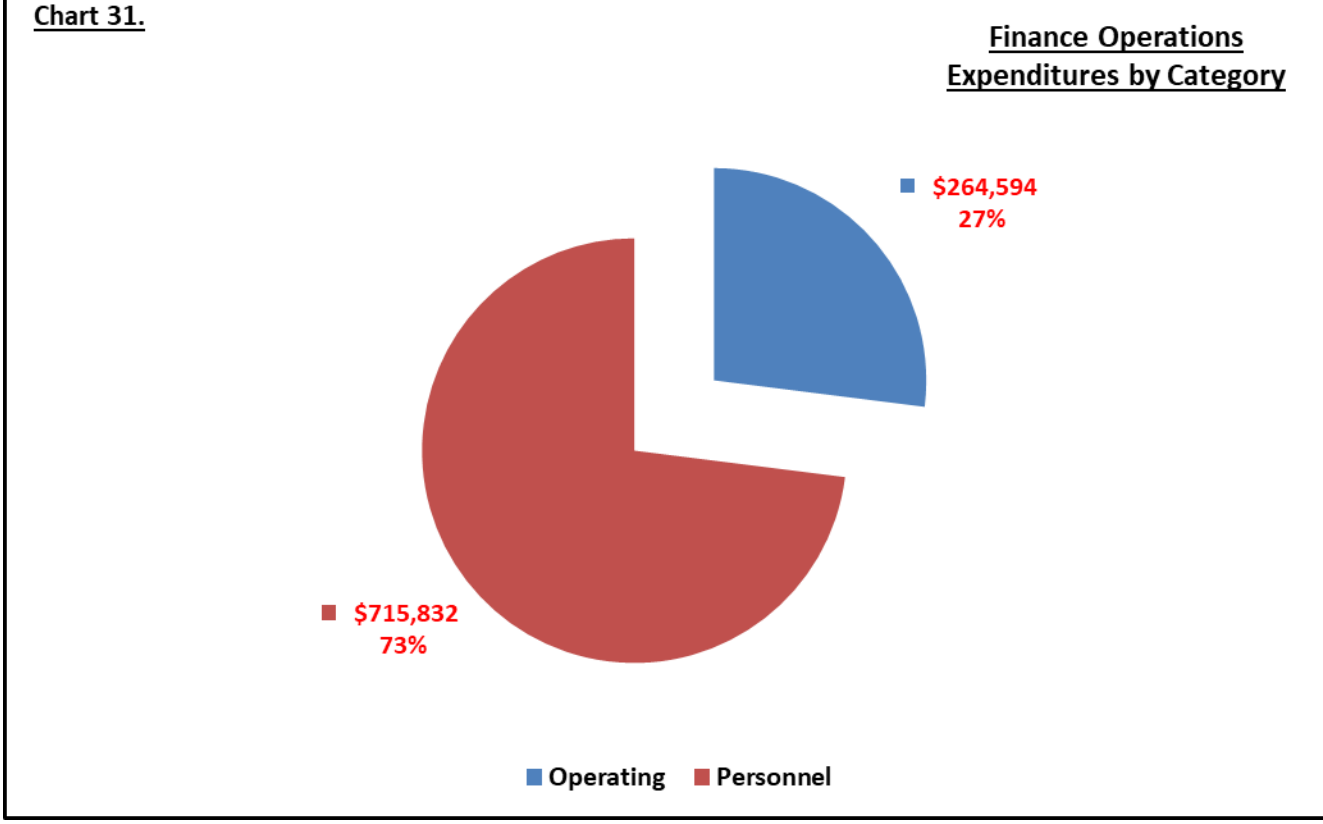
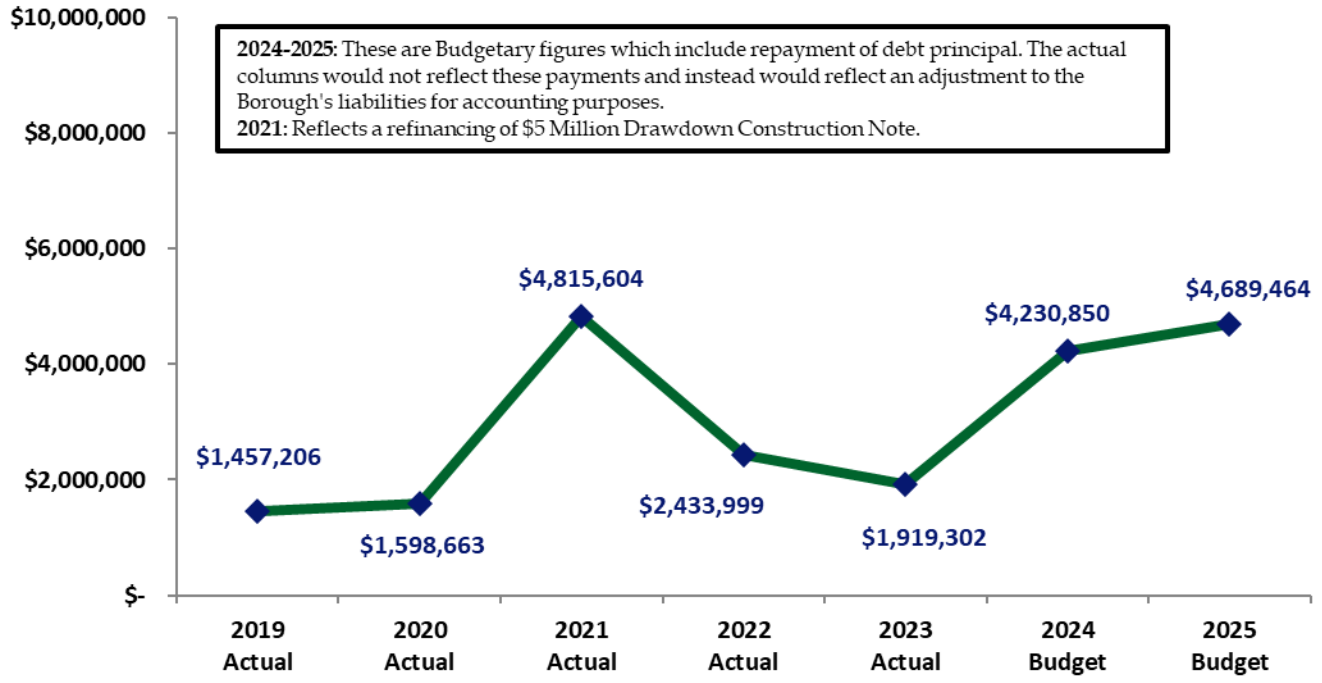


Chart 31.



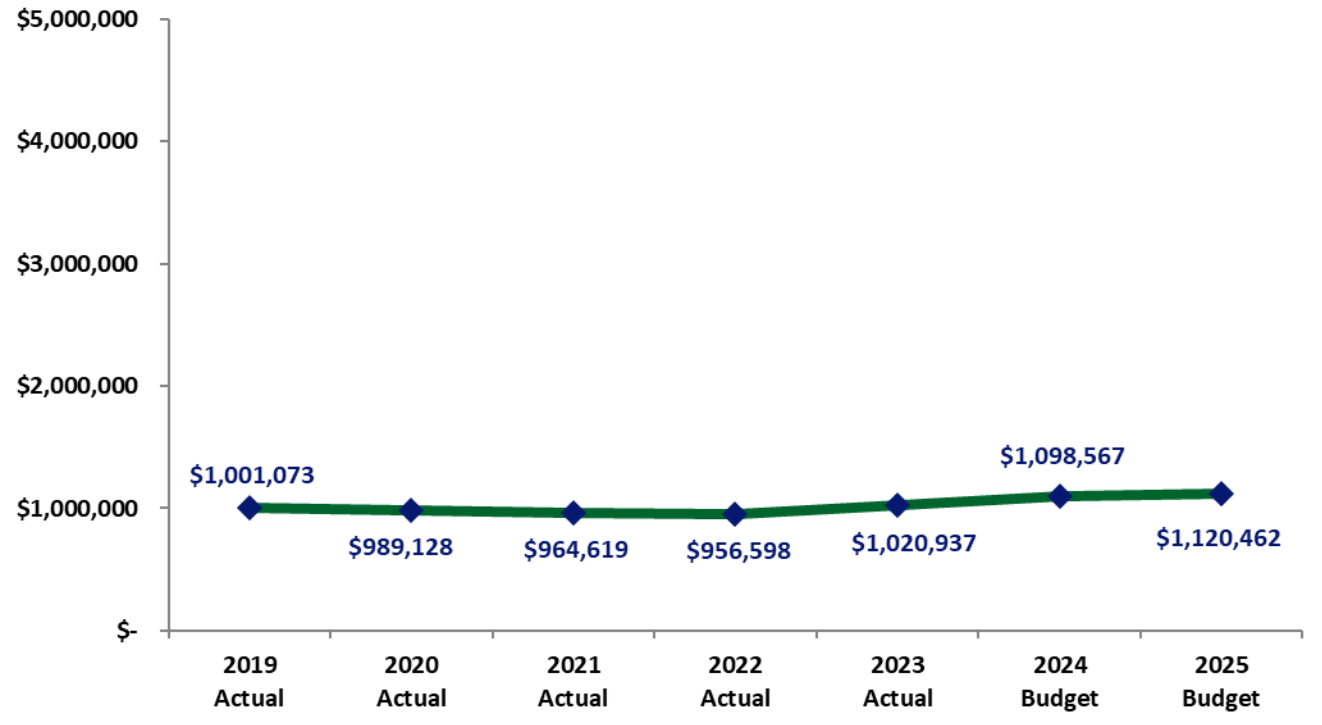
Graph 26.

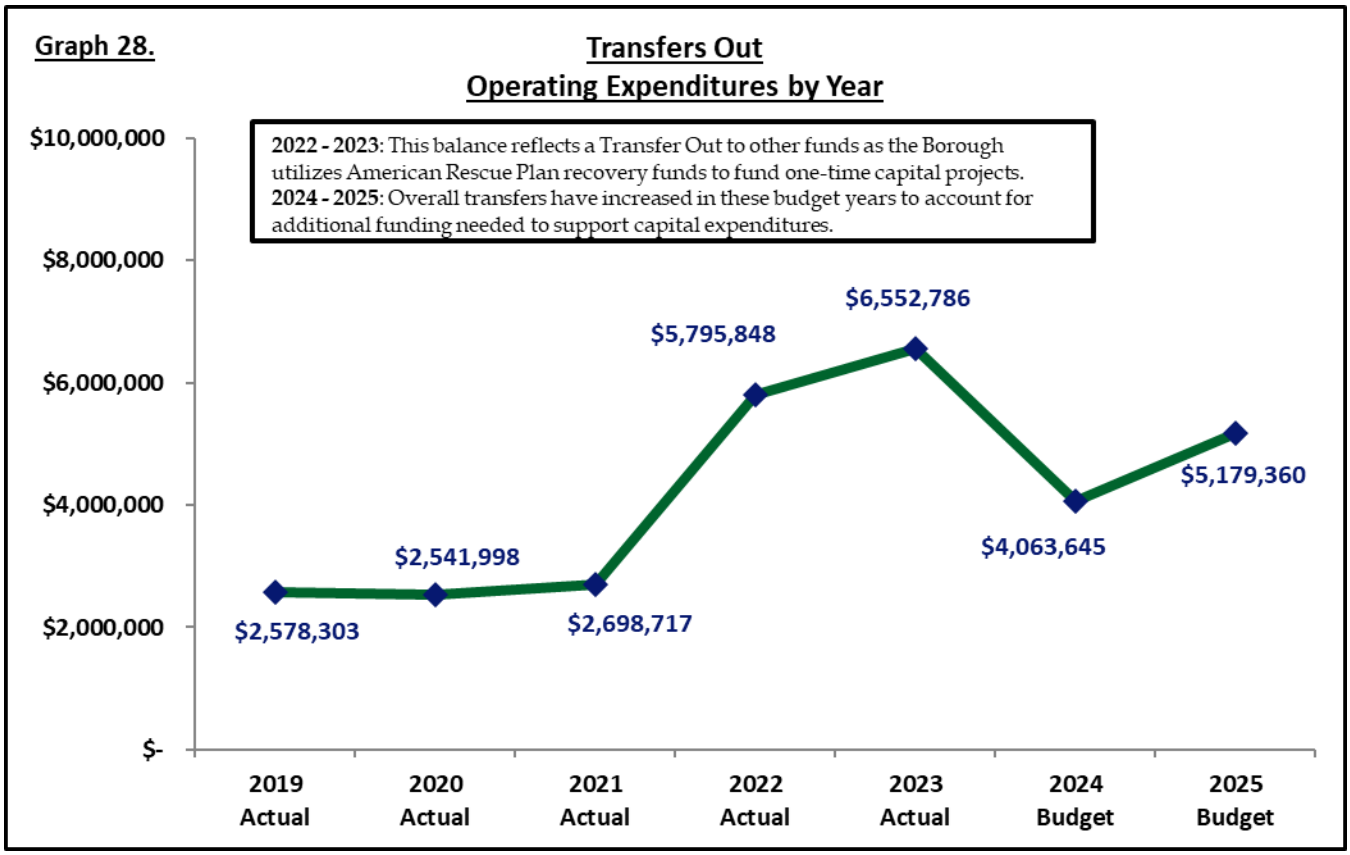
Debt Service Expenditures by Year



Graph 27.

Unallocated Employee Benefits Expenditures by Year




Graph 28.
Transfers Out
Operating Expenditures by Year
2022 - 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.
2024 - 2025: Overall transfers have increased in these budget years to account for additional funding needed to support capital expenditures.
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
$2,578,303
$2,541,998
$2,698,717
$5,795,848
$6,552,786
$4,063,645
$5,179,360
2019 Actual
2020 Actual
2021 Actual
2022 Actual
2023 Actual
2024 Budget
2025 Budget

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	$154,776
Operating Budget	$154,776
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)

2024 ACCOMPLISHMENTS

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

2025 GOALS

- successfully administer the collection of real estate property taxes for FY 2025

Graph 29.

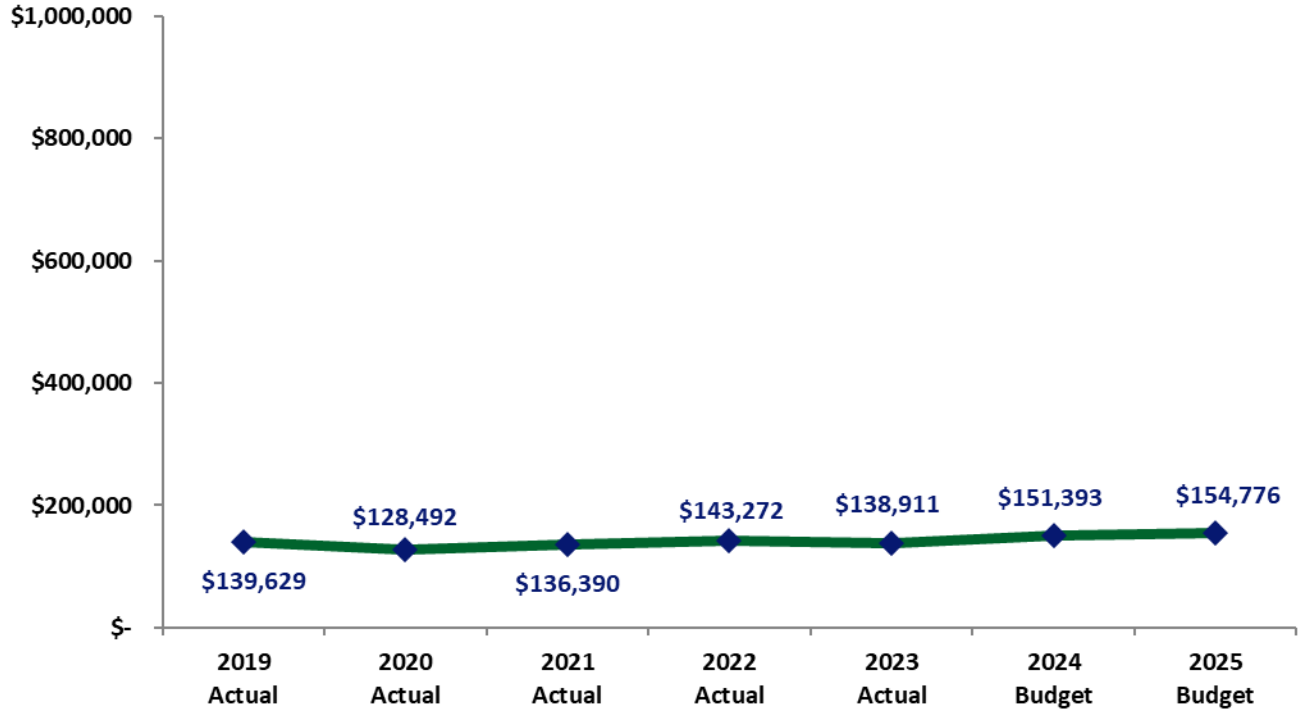
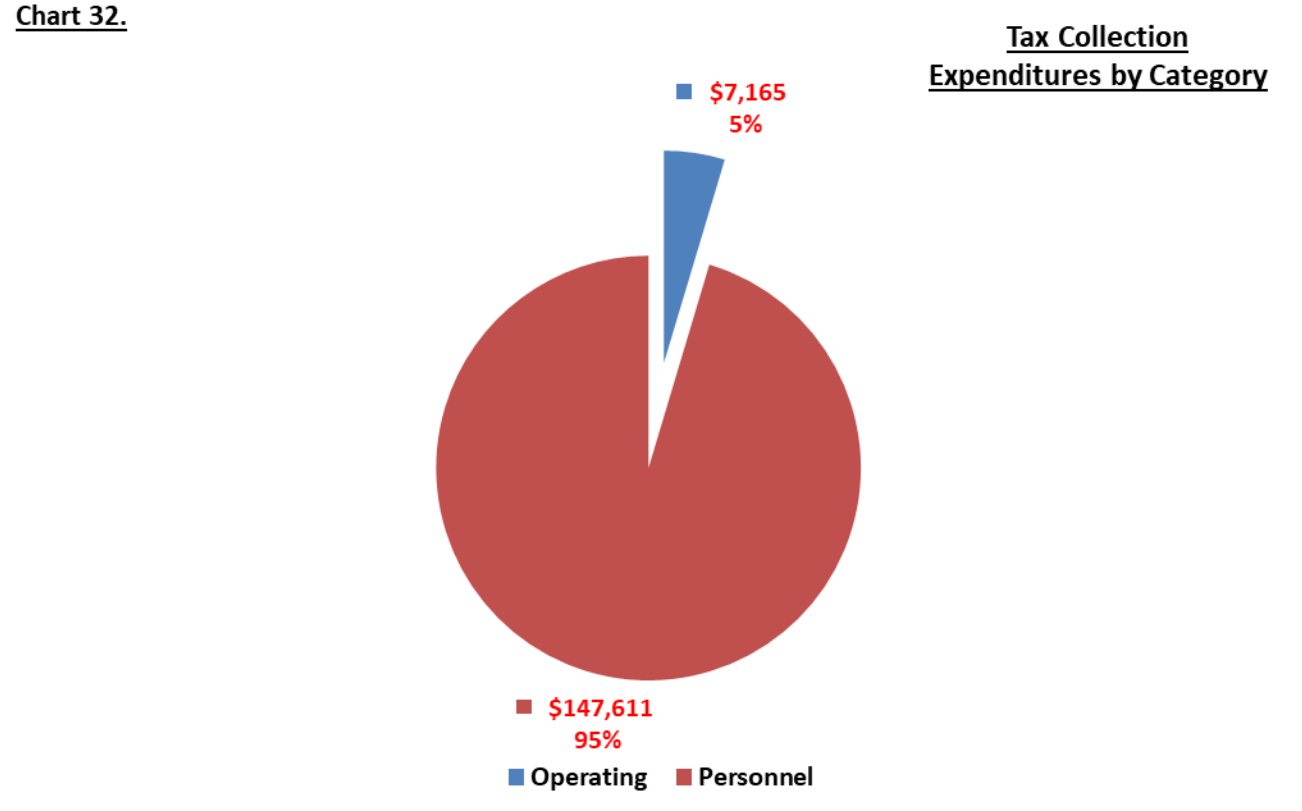


Chart 32.



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	$176,351
Operating Budget	$176,351
Capital Budget	$ -
Full-Time Employees	1.00

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)

2024 ACCOMPLISHMENTS

- billed approximately 26,500 utility customers for water and sewer service
- hired a rate consultant to evaluate potential future rate increases needed to meet rising costs pertaining to capital expenditures.
- continued upgrading existing water meters to Smart Water Meters
- continued leak warning notification program

2025 GOALS

- finalize Smart Water Meter Upgrade program
- Convert all billing from cubic feet to gallons
- Implement a consistent municipal lien collection process

Graph 30.

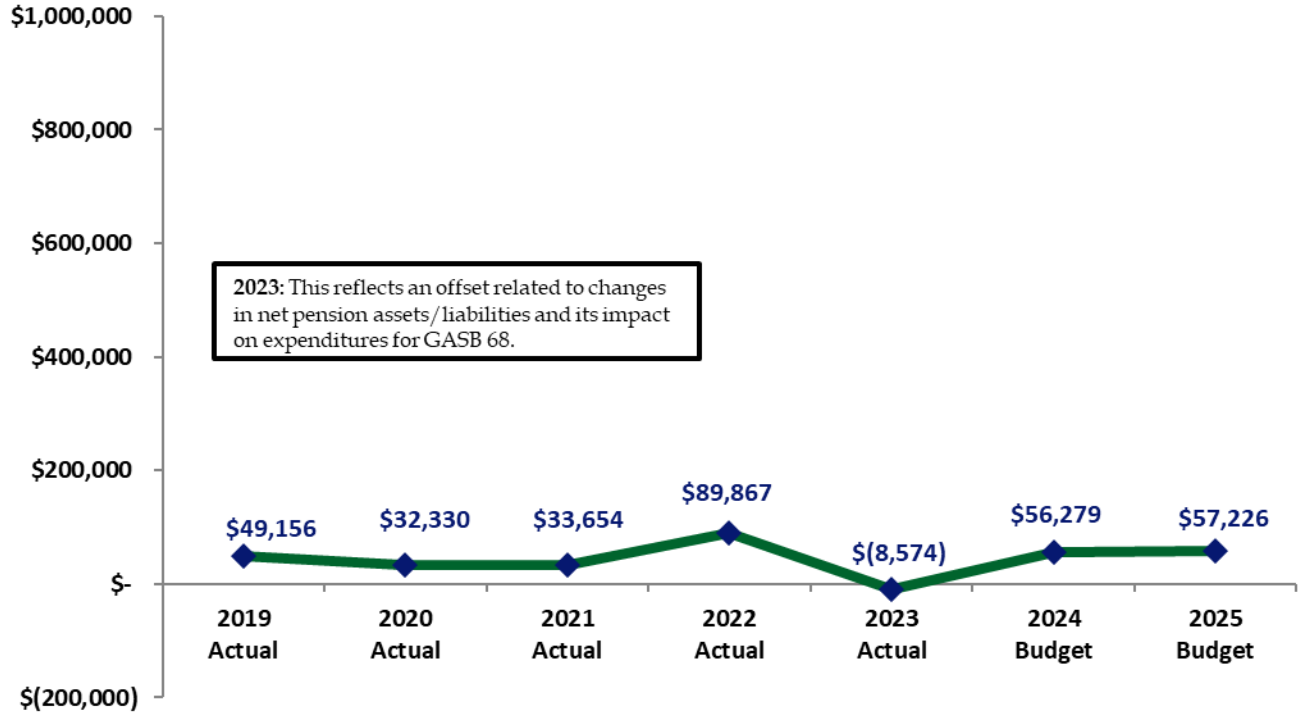
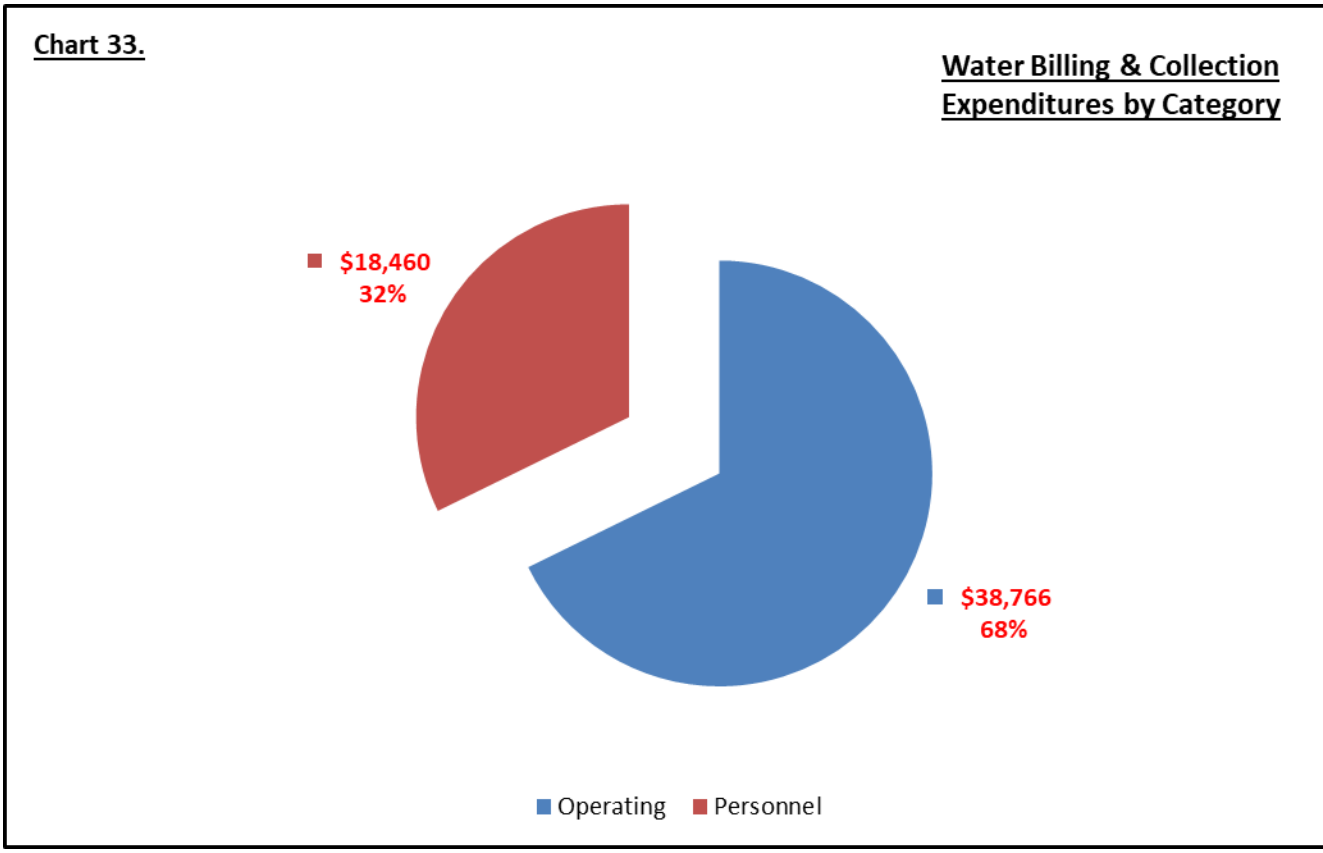


Chart 33.



Graph 31.

Stormwater Billing & Collection Operating Expenditures by Year

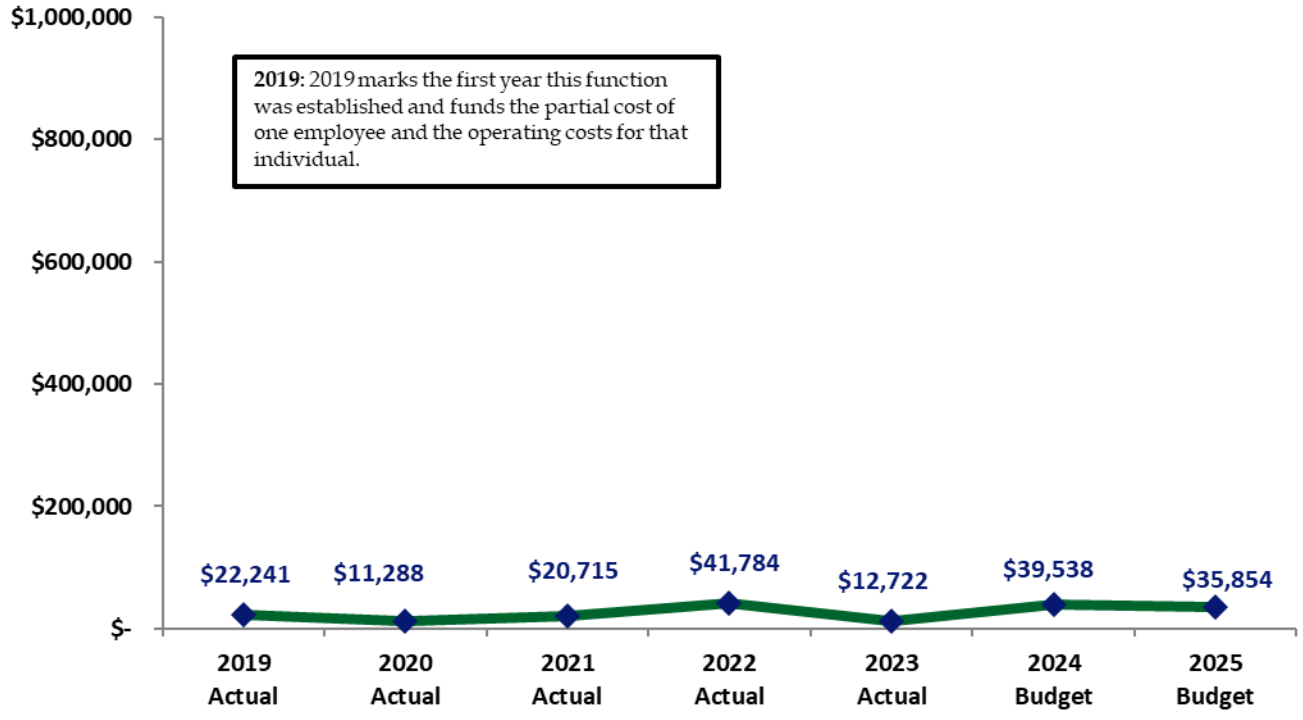
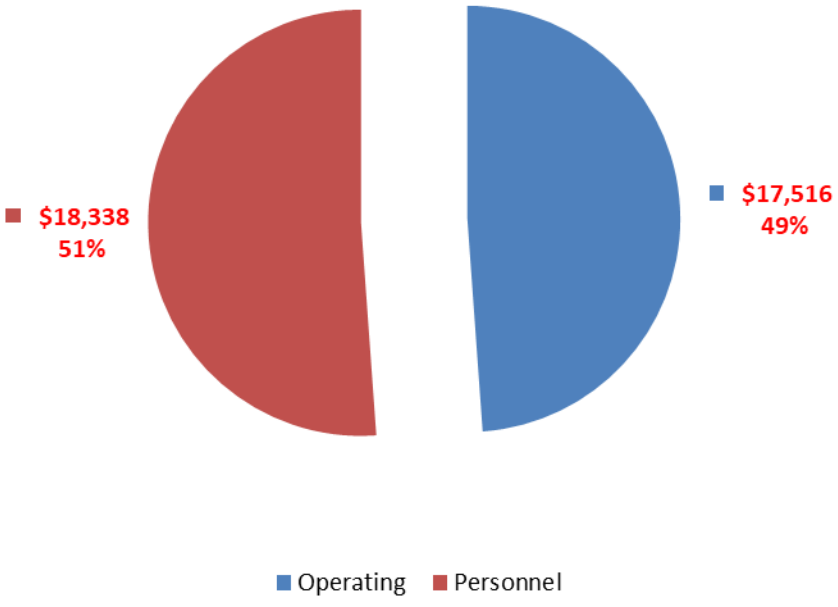


Chart 34.

Stormwater Billing & Collection Expenditures by Category



Graph 32.

Sewer Billing & Collection Operating Expenditures by Year

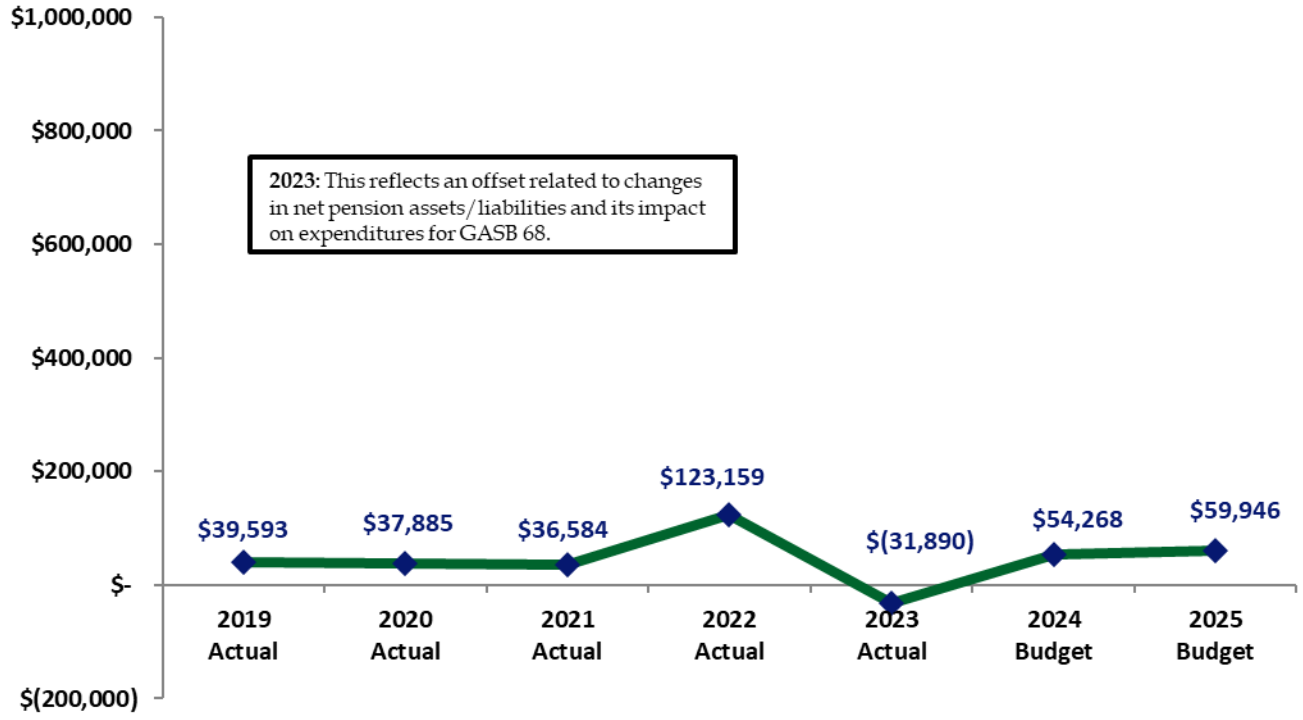
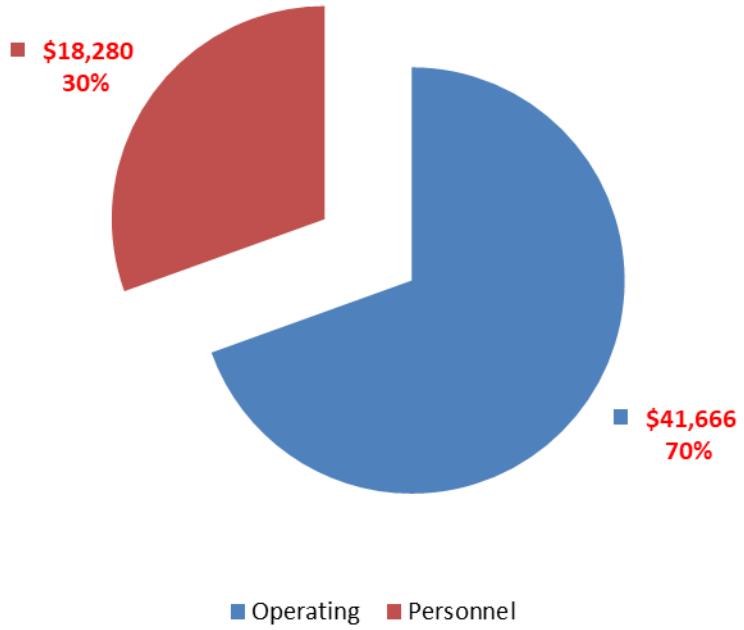


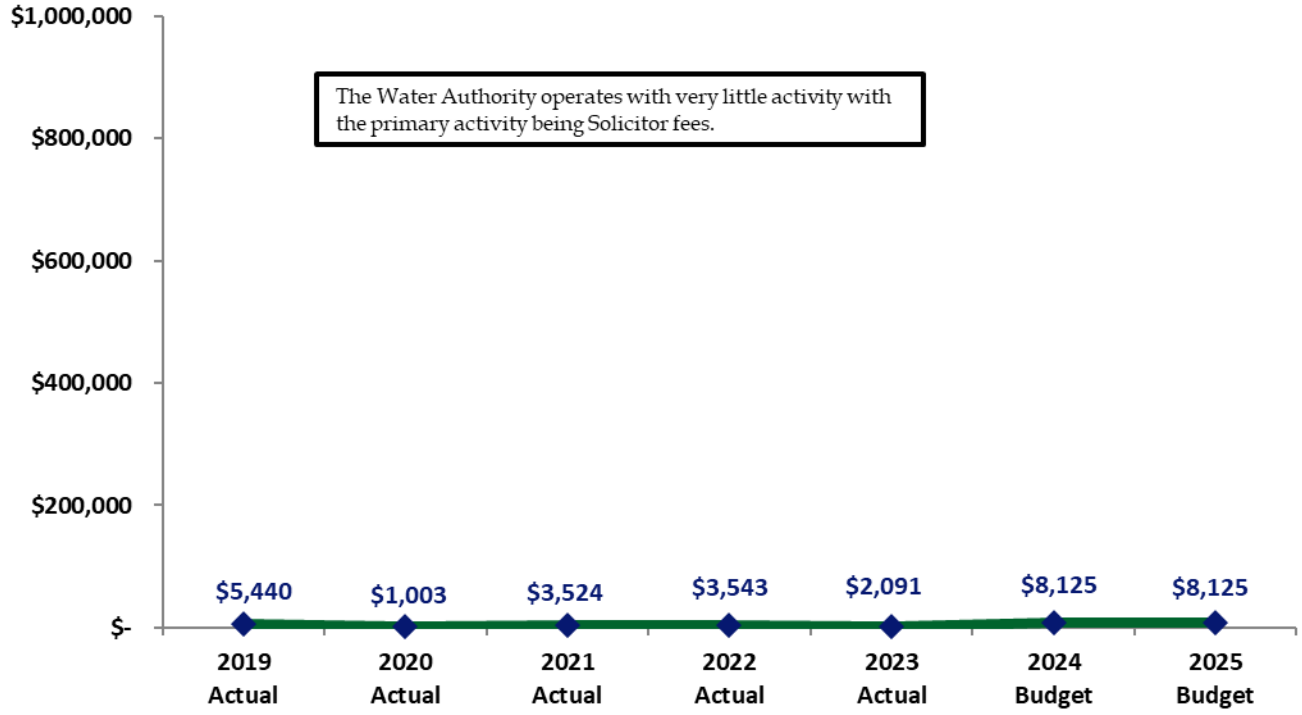
Chart 35.

Sewer Billing & Collection Expenditures by Category



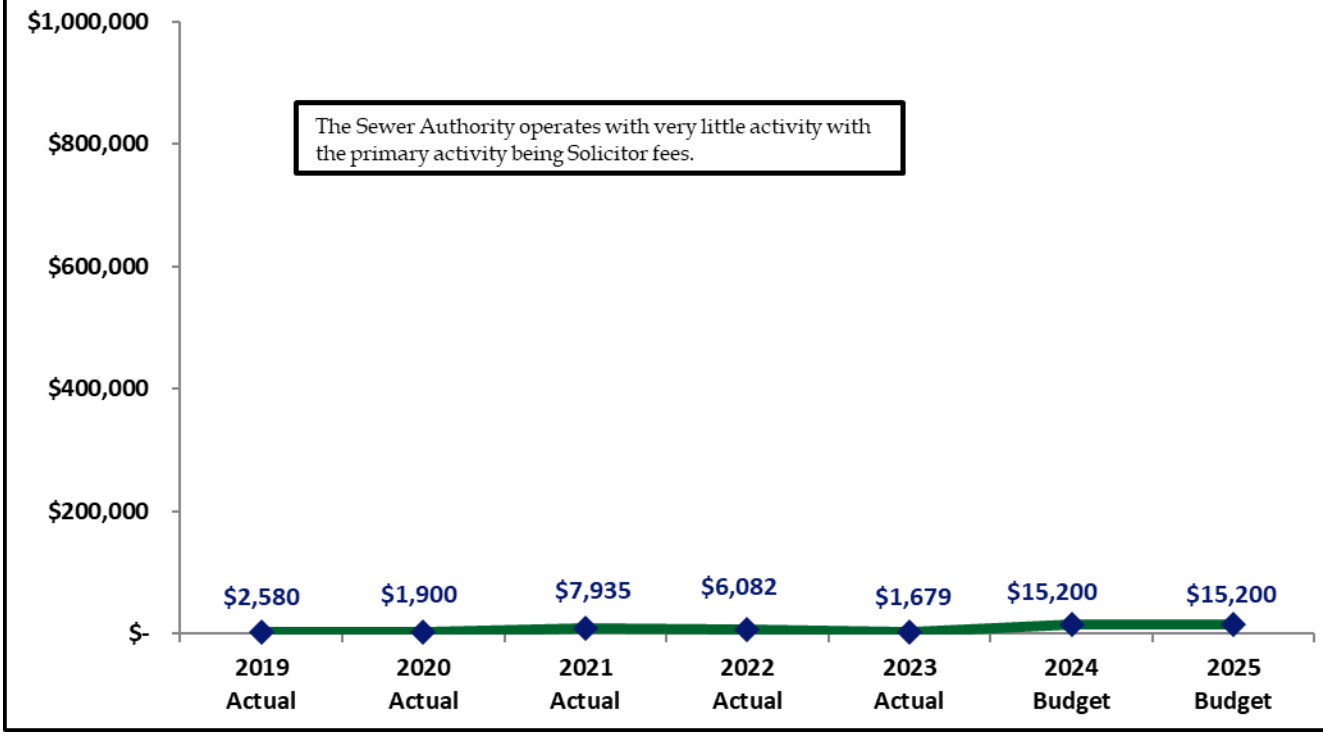
Graph 33.

Water Authority
Operating Expenditures by Year



Graph 34.

Sewer Authority
Operating Expenditures by Year



FUNCTION OVERVIEW

This function is responsible for managing the downtown on-street parking, leased lots, and parking garage. There are 783 metered public parking spaces available in the Borough including 669 on-street and 114 off-street. There is also one parking garage open 7 days a week with 224 available spaces. In 2023, 4 electric vehicle charging ports were installed in the parking garage.

Function Snapshot	
Department	Finance
Applicable Funds	Parking
Budget In Total	$705,947
Operating Budget	$480,947
Capital Budget	$225,000
Full-Time Employees	.55

SERVICES PERFORMED

- parking enforcement

BUDGETARY ACTIVITIES

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

2024 ACCOMPLISHMENTS

- Hired a consulting firm to evaluate current parking program with results expected in early 2025.
- Install Parking Kiosks to replace the individual smart parking meters downtown.

2025 GOALS

- Utilize Parking Lot Utilization Study to improve lease program
- Utilize Electric Vehicle Charging Program Study to implement additional 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

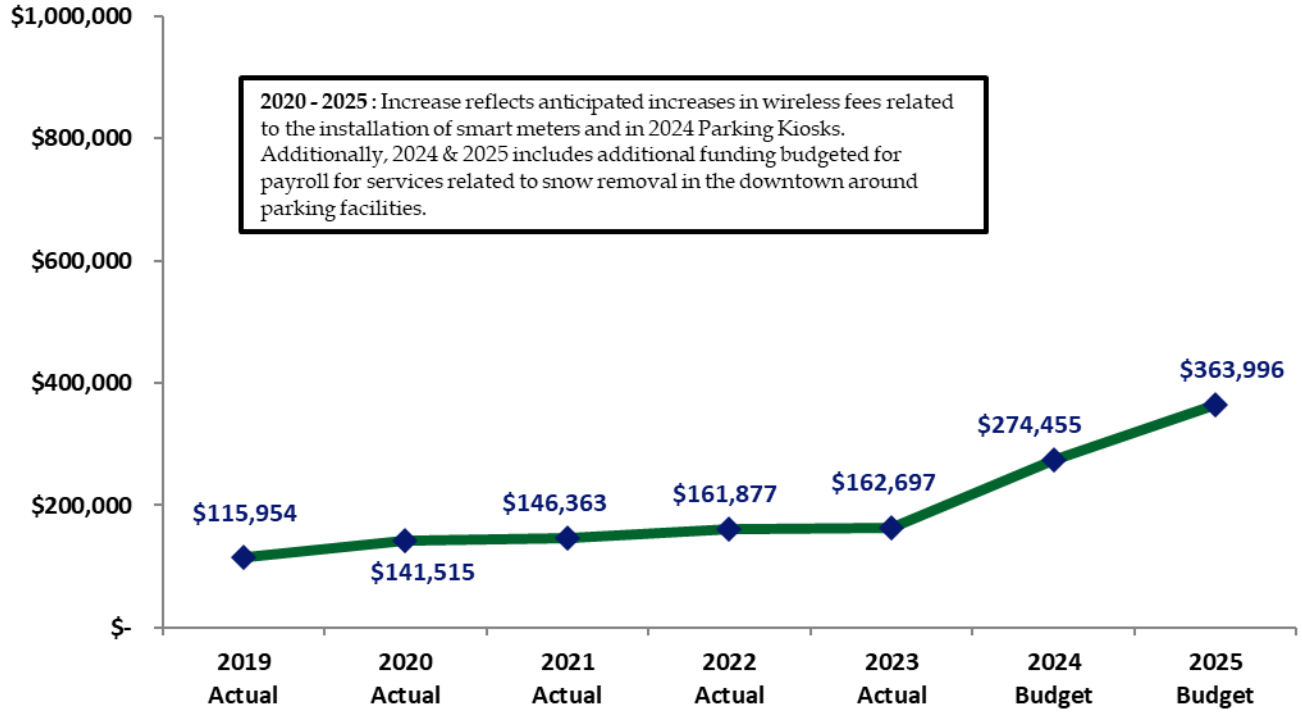
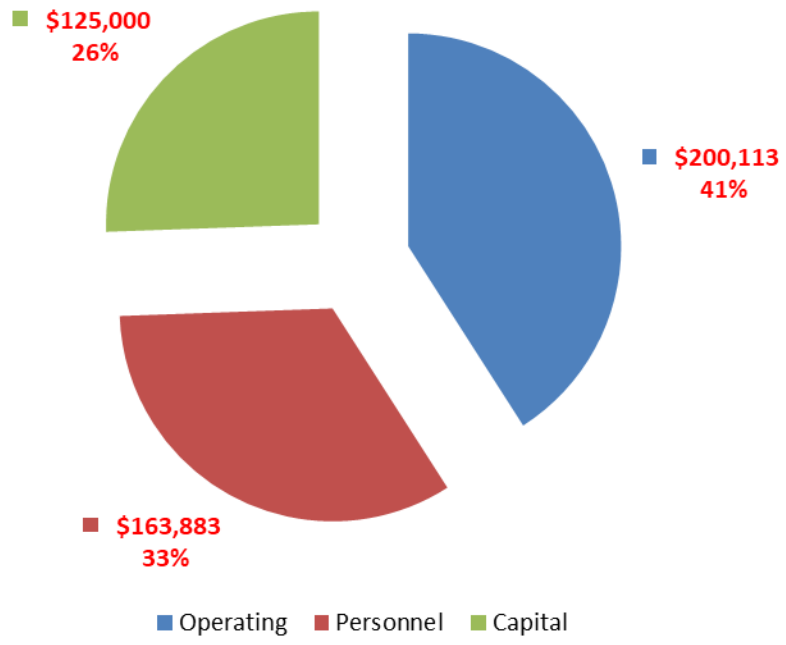


Chart 36.

Parking Operations
Expenditures by Category



Graph 36.

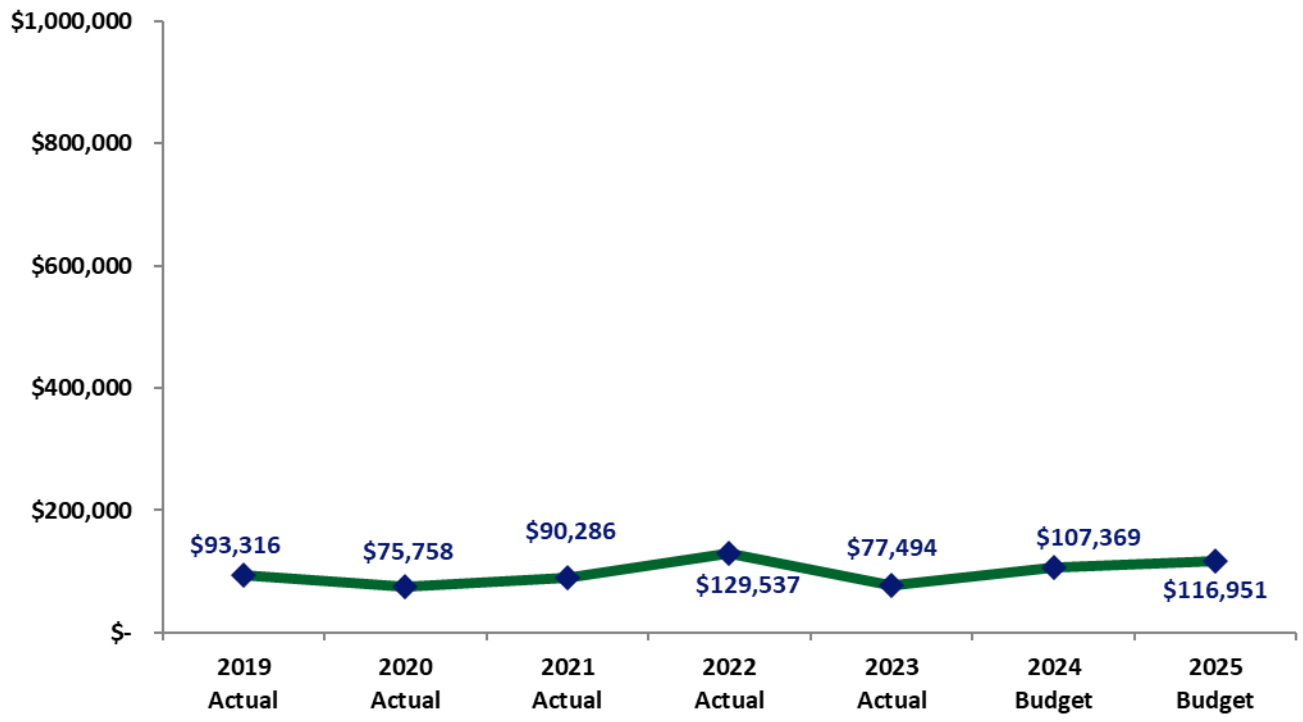
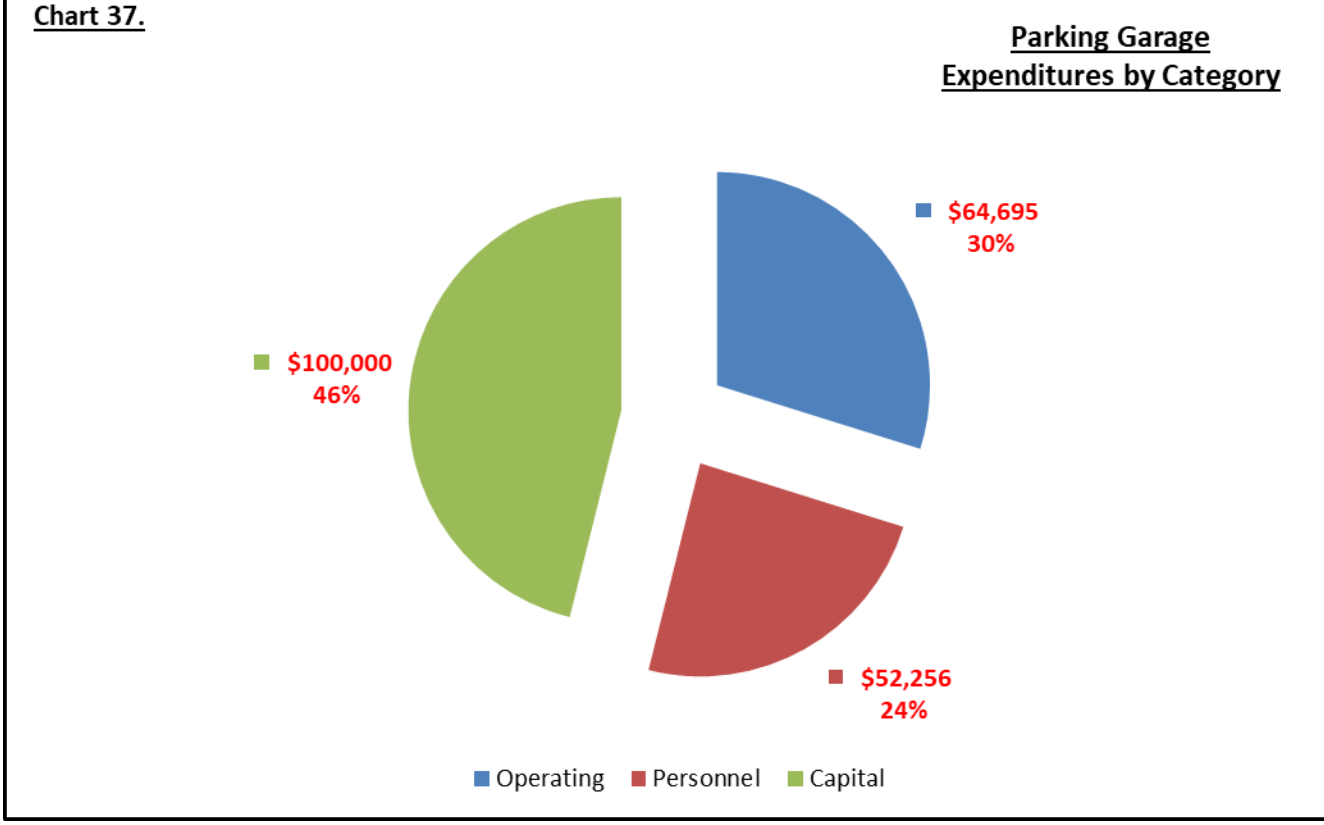


Chart 37.



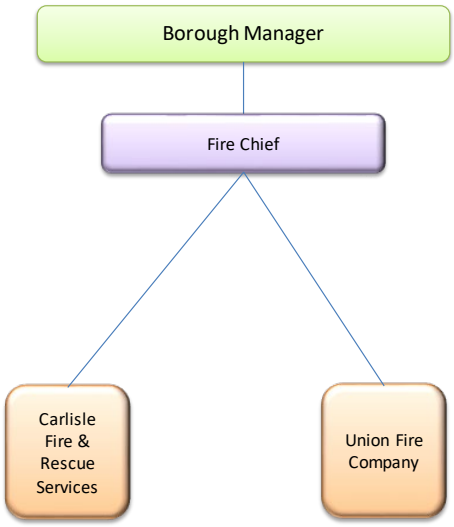


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Fire Department

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 thirty active volunteer firefighters.

Department Snapshot	
Applicable Funds	General; Capital Projects
Budget In Total	$1,401,514
Operating Budget	$1,300,514
Capital Budget	$101,000
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**	**2023 Actual**	**2024 Actual**	**2025 Target**
Fire Department	Maximize the number of training and education hours made available to volunteer firefighters and supervisors	2,843 Hours	2,420 Hours	2,500 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**	**2023 Actual**	**2024 Actual**	**2025 Target**
Fire Department	Maximize the number of active volunteer firefighters in the program	30 Volunteers 7 Paid Drivers	30 Volunteers 6 Paid Drivers	30 Volunteers 6 Paid Drivers

Evaluation: A lack of growth in volunteers is not an issue that is limited to Carlisle and is being experienced 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**	**2023 Actual**	**2024 Actual**	**2025 Target**
Fire Department	Maximize the number of public education events delivered to Citizens, Educational Facilities, and Commercial Occupancies	61 Events	65 Events	70 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 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**	**2023 Actual**	**2024 Actual**	**2025 Target**
Fire Department	Assist the community through calls for fire services.	2,092 Calls For Service	2,120 Calls for Service	2,150 Calls for Service

2024 ACCOMPLISHMENTS

- In 2024, we continue to receive high regards from the public and business for the level of customer service that they receive from both emergency responses and public outreach.
- We continue to provide a robust fire safety education program at community events, daycares, local businesses, and throughout Carlisle school district. We anticipate reaching out to over 5,500 residence and distribute over 150 Smoke and Carbon Monoxide Detectors by the end of the year.
- An Officer Development Manual along with an Incident Task Reminder Booklets were developed to assist in future officer development of potential officers for the future. The Incident Task Reminder Manual can be used on complex and everyday incidents for upcoming and current officers to help guide through stress full situations.
- We continue to meet with our mutual aid partners to provide information and share experiences to assist with a more efficient operation and exchange of information.
- Conducted a table-top exercise with the cooperation of Cumberland County Department of Public Safety. A winter snowstorm was simulated that exercised all borough departments of their areas of responsibilities.
- Continue to collaborate with our mutual aid partners with our training programs.
- Developed a positive customer service program working with fire victims while an incident is ongoing. A first responder will be assigned to assist with victims of fires to take care of any immediate needs.
- Worked with local businesses and property managers to reduce the number of fire alarm issues and updated our Knox Boxes for ease of access for emergencies.
- Updated seven Operational and Administrative polices to meet the ever-changing needs of the emergency services.

2025 GOALS

- Continue to maintain high customer satisfaction with Borough residents and local business.
- Continue to delivery fire safety and prevention programs to citizens, educational facilities, and commercial occupancies.
- Continue to develop and implement joint training, to maximize department efficiency.
- Continue to explore methods to increase and retain volunteer firefighters, our staffing is declining and recruitment efforts have shown little success.

- Reengage discussions with neighboring municipalities to provide regionalization concept of emergency services. Continue to collaborate with our neighboring Chief Officers to assist each other in service delivery.
- Continue to work on operational & administrative officer development training to prepare for the future of the emergency service. We need to place a high emphasis on the administrative side training in the upcoming year.
- Continue to work with Cumberland County Department of Public Safety on the implementation of the new P25 radio system that will go in service in late 2025. This may also include updates to the actual dispatch of emergencies.
- Continue to update fire department policies to reflect today's operational and administrative needs.

FINANCIAL SUMMARIES

Table 21.

Fire Department Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Fire Department							
Operating Expenditures	949,584	1,105,632	1,051,530	1,125,368	1,154,671	1,244,319	1,300,514
Capital Expenditures	-	-	-	-	11,220	419,818	101,000
Total	**949,584**	**1,105,632**	**1,051,530**	**1,125,368**	**1,165,891**	**1,664,137**	**1,401,514**
Total	**949,584**	**1,105,632**	**1,051,530**	**1,125,368**	**1,165,891**	**1,664,137**	**1,401,514**

Graph 37.

Fire Department
Total Expenditures by Year

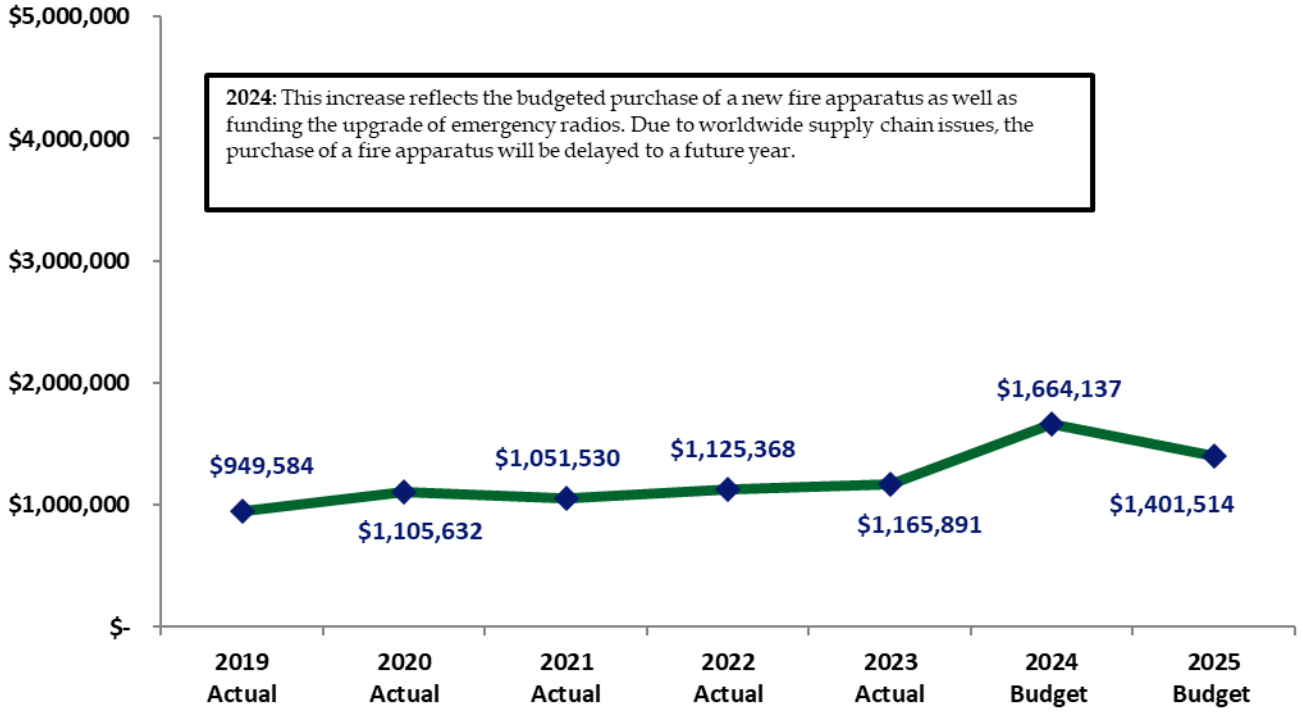
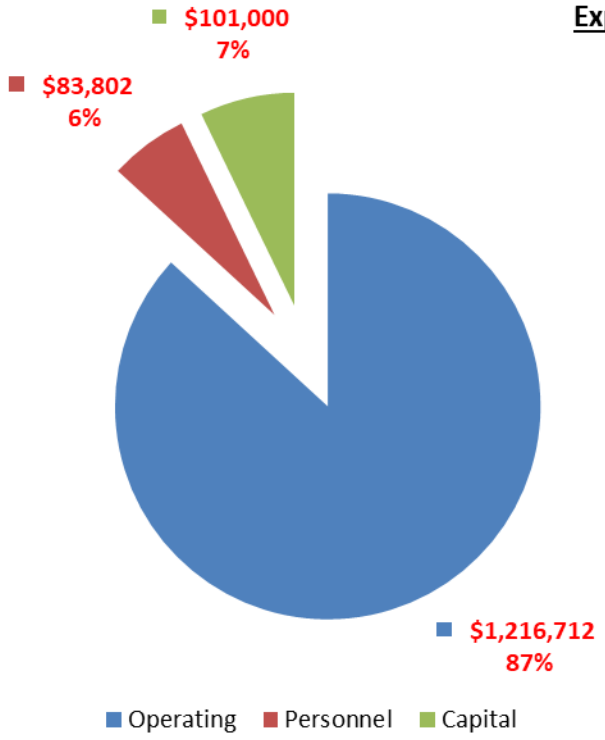


Chart 39.

Fire Department
Expenditures by Category



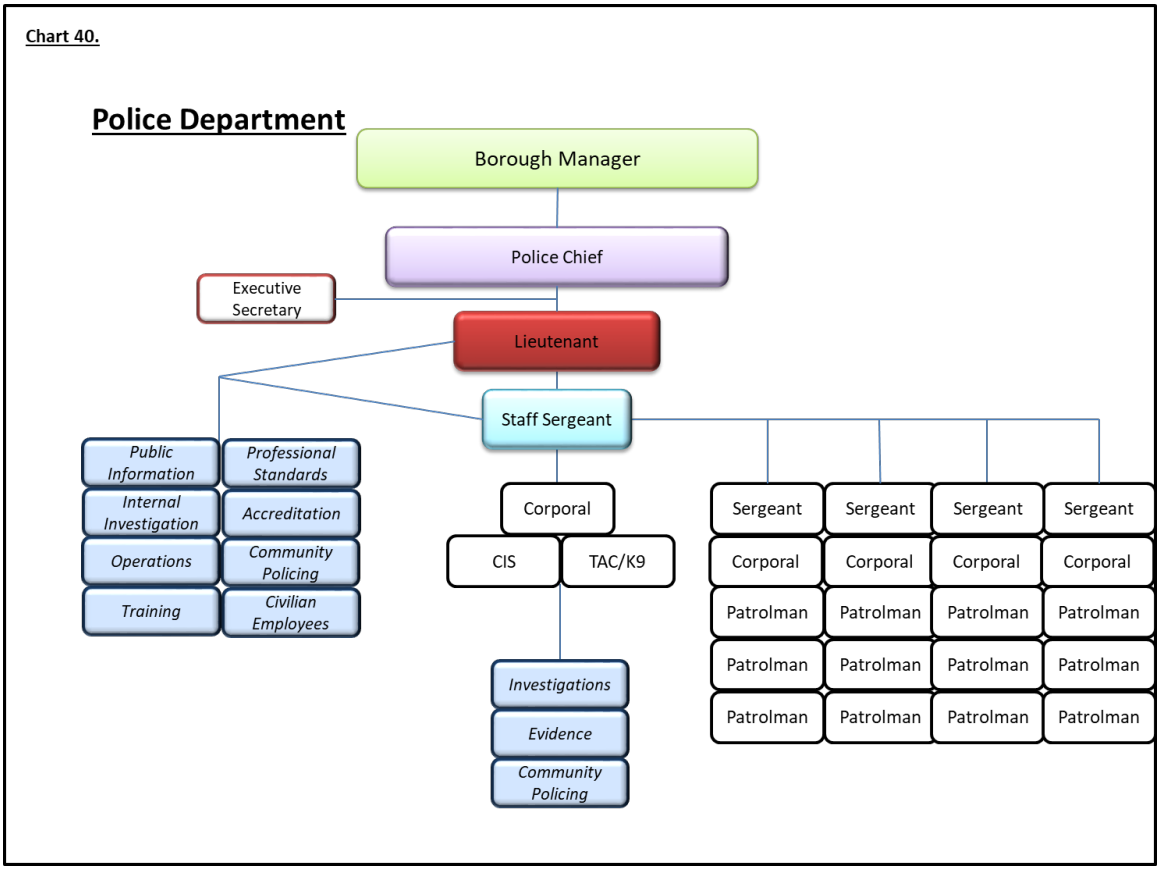


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Police Department

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	$5,404,430
Operating Budget	$5,178,397
Capital Budget	$226,033
Full-Time Employees	34

SERVICES PERFORMED

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

BUDGETARY ACTIVITIES

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

PERFORMANCE MEASURES

SERVICE DELIVERY				
Council Objective: Explore programs and opportunities intended to improve capital and business investment equity among communities of color. **Department Goals**: 1) Provide Police Service to the Residents, Property Owners, and Businesses of Carlisle. 2) Maintain a 35% or higher crime clearance rating				
Dept./ *Function*	**Performance Measure**	**2023 Actual**	**2024 Actual**	**2025 Target**
Police Department	Assist the community through calls for police services.	20,000 Calls For Service	22,000 Calls for Service	23,000 Calls for Service
	Maintain a 35% or higher crime clearance rating.	51.21%	56.44	35% or higher

Evaluation: The Police Department has been able to maintain a high crime clearance rating due to the successful talent we have been able to secure on our workforce, as well as due to the trainings and leadership the Borough offers. We anticipate that this level of performance will continue.

2024 ACCOMPLISHMENTS

- Continued support of K9 program without Borough funds
- Successful community outreach programs/projects
- Continued hybridization of police fleet
- Reinvigorated bike and foot patrol program

2025 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
- Reduce carbon footprint of the police department

FINANCIAL SUMMARIES

Table 22.

Police Department Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Police Administration							
Operating Expenditures	760,569	722,478	646,079	716,952	738,004	758,929	979,006
Capital Expenditures	6,000	-	-	48,645	-	682,000	40,000
Total	**766,569**	**722,478**	**646,079**	**765,597**	**738,004**	**1,440,929**	**1,019,006**
Police Investigation							
Operating Expenditures	365,747	400,706	495,402	375,260	288,953	420,476	323,296
Capital Expenditures	-	-	-	-	-	-	-
Total	**365,747**	**400,706**	**495,402**	**375,260**	**288,953**	**420,476**	**323,296**
Police Patrol							
Operating Expenditures	3,057,230	3,134,383	3,162,917	3,264,544	3,441,998	3,778,426	3,876,095
Capital Expenditures	76,726	112,929	167,435	93,988	252,793	788,274	186,033
Total	**3,133,956**	**3,247,312**	**3,330,352**	**3,358,532**	**3,694,791**	**4,566,700**	**4,062,128**
Total	**4,266,272**	**4,370,496**	**4,471,833**	**4,499,389**	**4,721,748**	**6,428,105**	**5,404,430**

Graph 38.

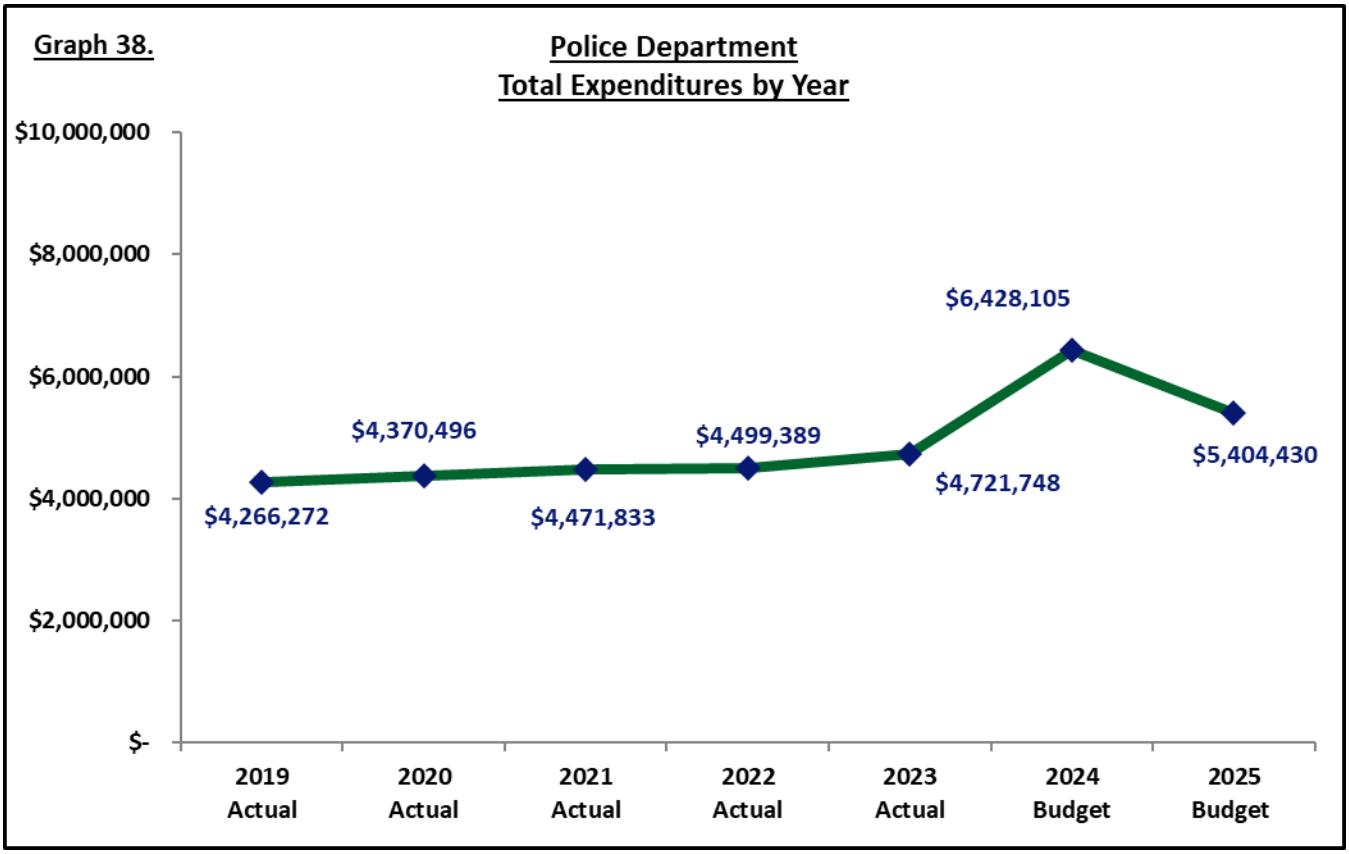
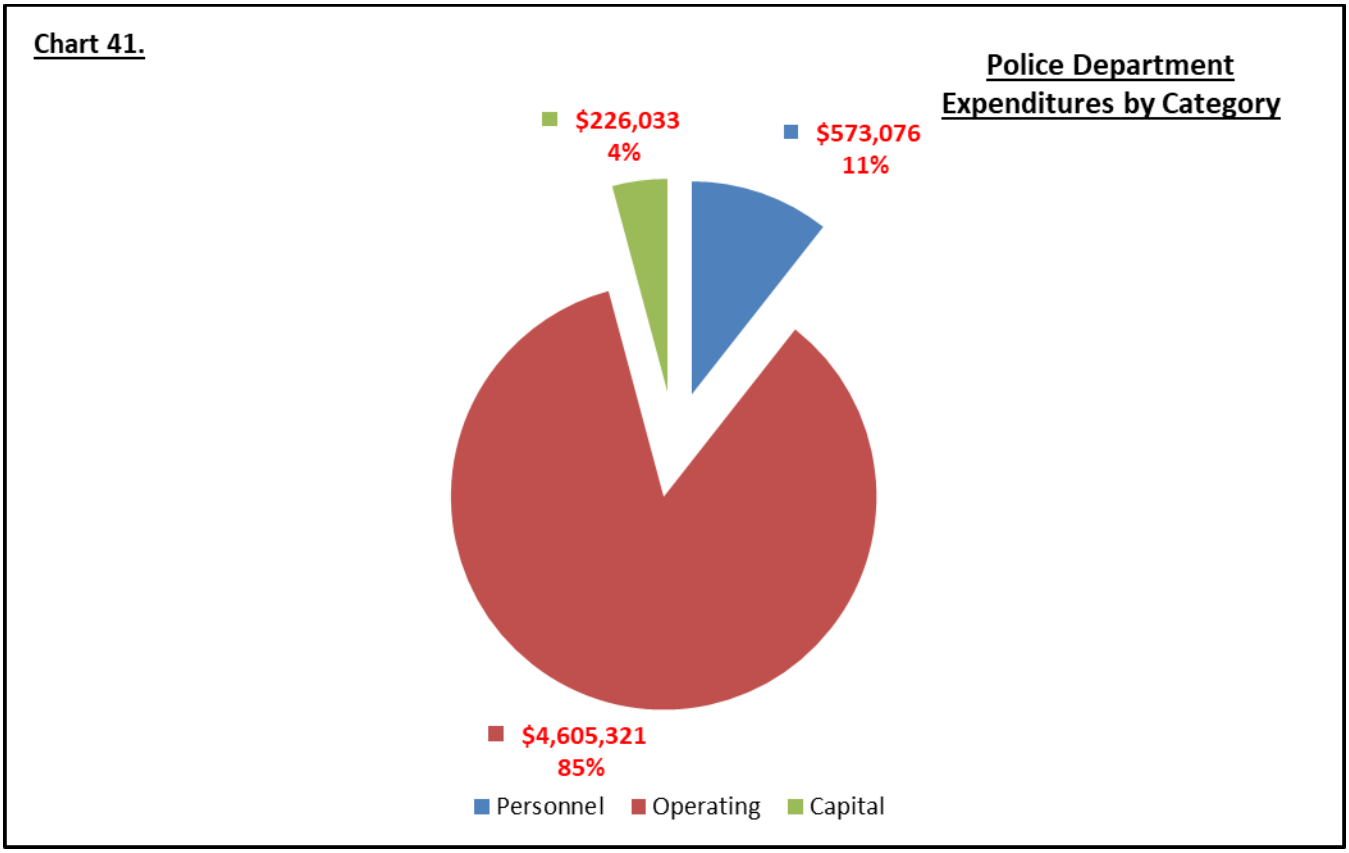
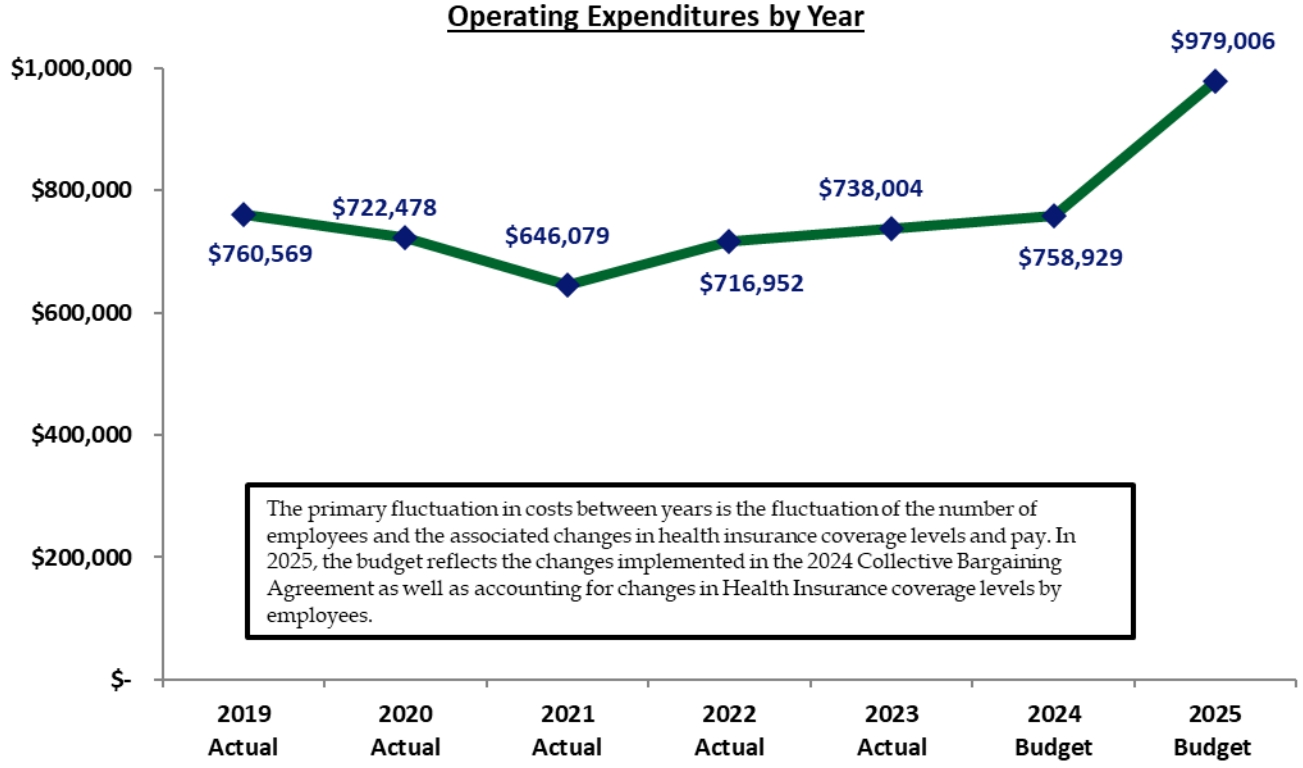


Chart 41.



Graph 39.

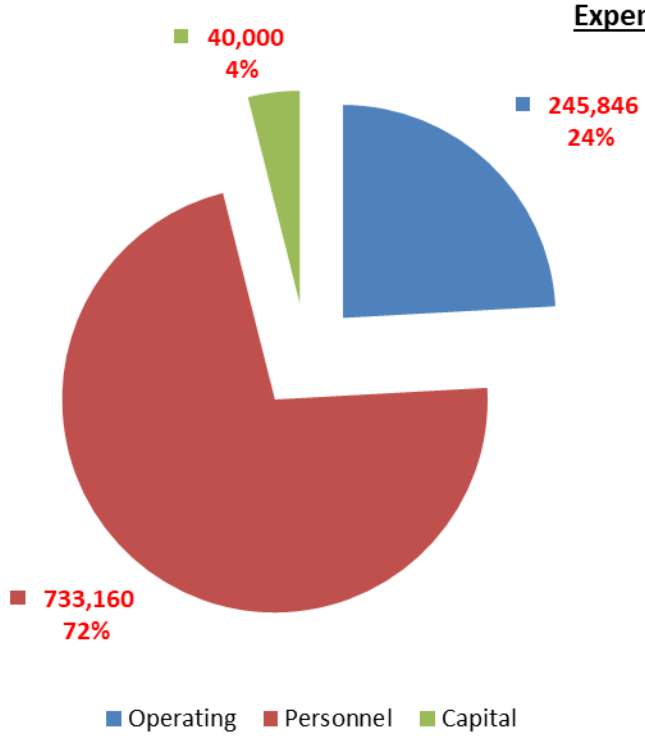
Police Administration
Operating Expenditures by Year



The primary fluctuation in costs between years is the fluctuation of the number of employees and the associated changes in health insurance coverage levels and pay. In 2025, the budget reflects the changes implemented in the 2024 Collective Bargaining Agreement as well as accounting for changes in Health Insurance coverage levels by employees.

Chart 42.

Police Administration
Expenditures by Category



Graph 40.

Police Investigation
Operating Expenditures by Year

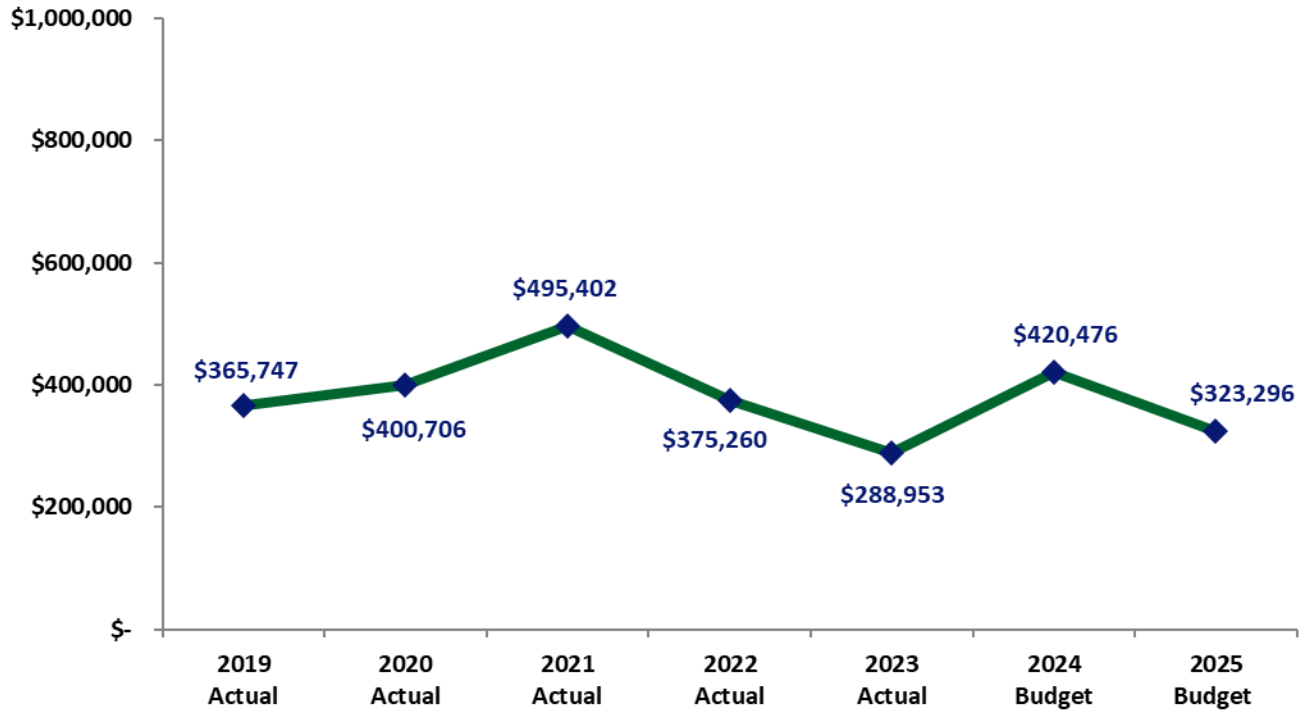


Chart 43.

Police Investigation
Expenditures by Category



Graph 41.

Police Patrol
Operating Expenditures by Year

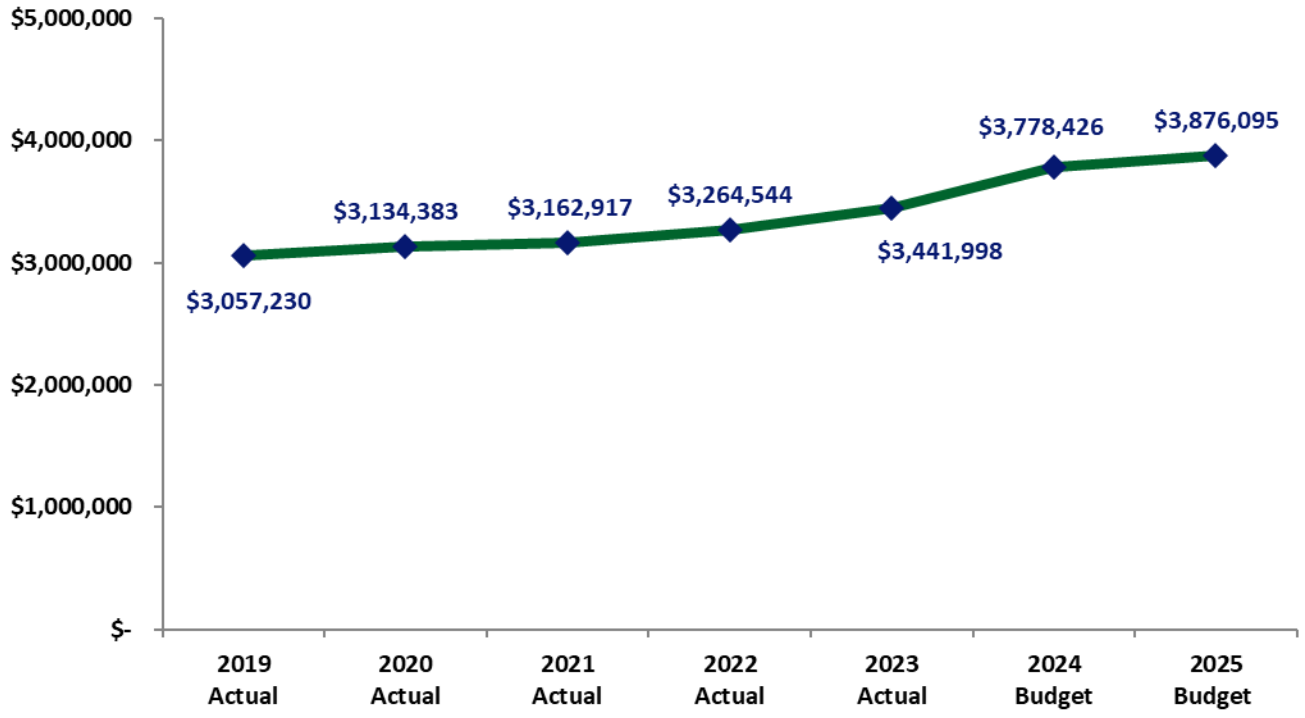
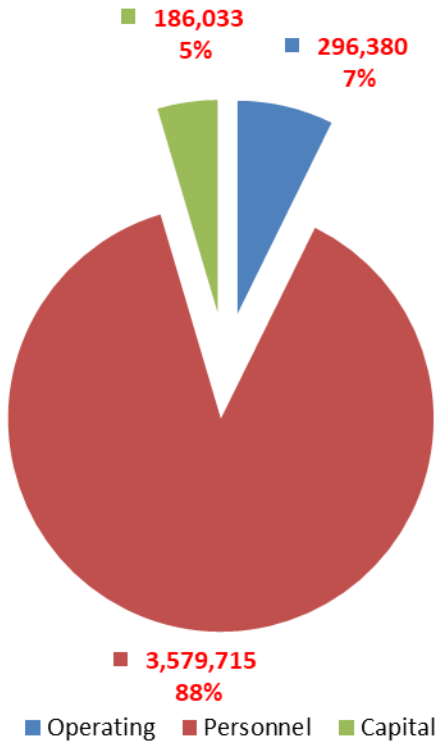


Chart 44.

Police Patrol
Expenditures by Category



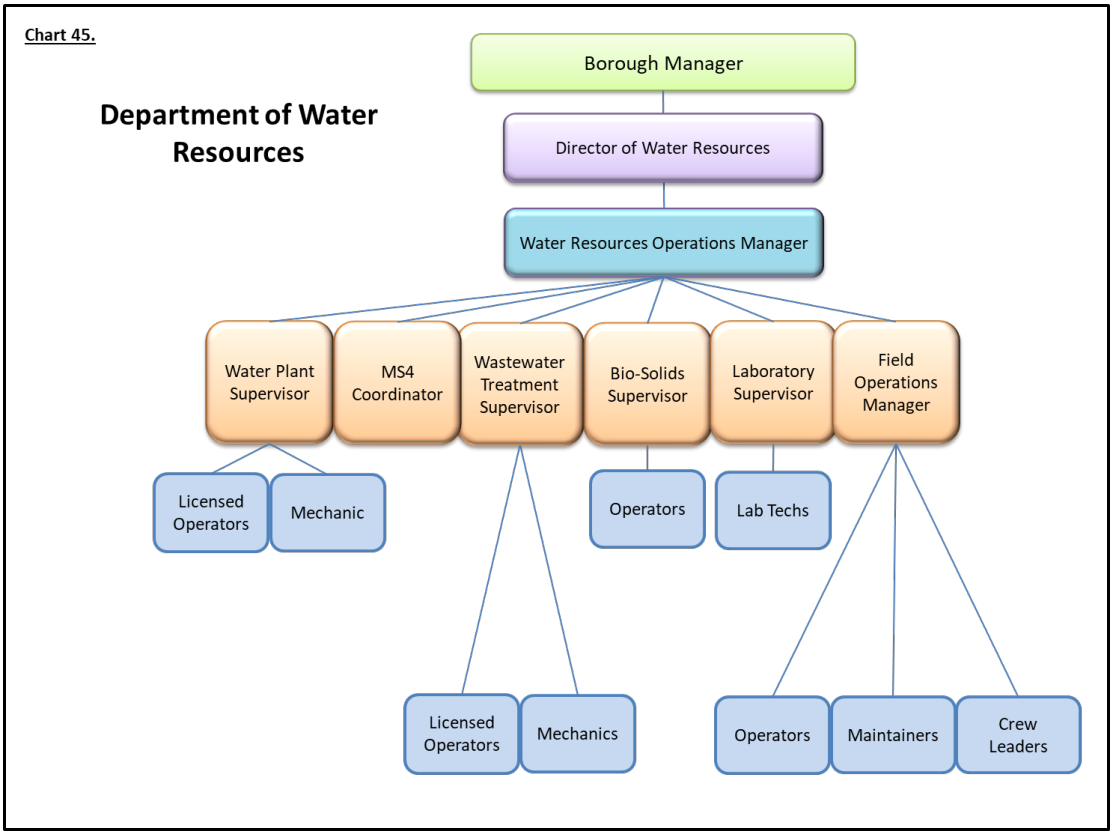


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Department of Water Resources

Carlisle All-America City 2021

Chart 45.



DEPARTMENT OVERVIEW

The department is responsible for the management of Borough facilities and infrastructure including water distribution system, sanitary sewer collection system, stormwater system, the water and sewer treatment plants, and the environmental lab. The department has a large capital budget as the Borough is faced with aging buried infrastructure that require extensive replacement strategies.

Department Functions	
Sewer Collection System	Borough Hall Maintenance
Sewer Lab	Solid Waste Collection & Disposal
Wastewater Treatment Plant	Lift Stations
Public Works Field Operations	Bio-Solids Removal
Stormwater Operations	Street Cleaning
Water Lab	Water Lines Maintenance
Water Meter Maintenance	Water Treatment Plant

Department Financial Summary	
Associated Funds	All Funds
Budget In Total	$28,968,507
Operating Budget	$10,213,607
Capital Budget	$18,754,900
Full-Time Employees	45.95

PERFORMANCE MEASURES

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**	**2023 Actual**	**2024 Actual**	**2025 Target**
Department of Water Resources *Water Resources Field Operations*	Maximize the number of feet of "inter-municipal funded" Sanitary Sewer System that is inspected and flushed.	10,800 Feet Flushed and Televised 45,870 Additional Feet Flushed, Identified from Trouble List	13,903 Feet Flushed and Televised 57,000 Additional Feet Flushed, Identified from Trouble List (Estimated through December 31)	40,000 Feet Flushed and Televised

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**	**2023 Actual**	**2024 Actual**	**2025 Target**
Department of Public Works *Water Resources Field Operations*	Survey each developed property in the Borough to determine composition of water service line.	Replaced 103 water service lines as part of 2023 water main replacement project. None of the service lines were found to be lead.	Completed inventory of all water service lines in the Borough, submitted inventory to PADEP and prepared lead service line replacement plan if any are found to be lead	Begin 3 year cycle of physical service line material identification per PADEP requirements.

Table 23.

Department of Water Resources Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Borough Hall Maintenance							
Operating Expenditures	84,902	87,957	124,878	99,483	116,269	127,944	145,763
Capital Expenditures	-	375	8,427	-	-	262,500	-
Total	**84,902**	**88,332**	**133,305**	**99,483**	**116,269**	**390,444**	**145,763**
Sewer Collection System							
Operating Expenditures	371,339	425,418	378,997	409,672	410,591	712,089	714,701
Capital Expenditures	-	-	2,945	-	1,244	3,040,122	3,092,500
Total	**371,339**	**425,418**	**381,942**	**409,672**	**411,835**	**3,752,211**	**3,807,201**
Solid Waste Collection & Disposal							
Operating Expenditures	789,981	1,624,688	1,643,677	1,291,326	1,954,331	2,192,319	2,321,810
Capital Expenditures	4,078	-	-	-	-	-	21,000
Total	**794,060**	**1,624,688**	**1,643,677**	**1,291,326**	**1,954,331**	**2,192,319**	**2,342,810**
Sewer Lab							
Operating Expenses	530,078	562,680	630,980	571,274	582,522	528,816	558,624
Capital Expenses	-	-	-	-	-	100,000	50,000
Total	**530,078**	**562,680**	**630,980**	**571,274**	**582,522**	**628,816**	**608,624**
Lift Stations							
Operating Expenses	175,190	148,204	168,716	272,599	146,453	187,660	207,522
Capital Expenses	-	-	-	-	-	339,930	95,000
Total	**175,190**	**148,204**	**168,716**	**272,599**	**146,453**	**527,590**	**302,522**
Wastewater Treatment Plant							
Operating Expenses	1,149,430	1,113,028	1,084,694	1,103,682	1,114,599	1,299,676	1,253,896
Capital Expenses	-	118,593	-	-	-	887,470	916,000
Total	**1,149,430**	**1,231,621**	**1,084,694**	**1,103,682**	**1,114,599**	**2,187,146**	**2,169,896**
Bio-Solids Removal							
Operating Expenses	514,577	538,399	569,727	602,052	622,512	768,175	838,074
Capital Expenses	-	-	-	-	-	3,180,000	4,085,000
Total	**514,577**	**538,399**	**569,727**	**602,052**	**622,512**	**3,948,175**	**4,923,074**
Public Works Field Operations							
Operating Expenditures	736,734	424,346	507,883	507,732	426,882	322,182	429,152
Capital Expenditures	729,026	685,073	616,005	743,223	662,025	1,373,121	1,434,500
Total	**1,465,760**	**1,109,419**	**1,123,888**	**1,250,955**	**1,088,907**	**1,695,303**	**1,863,652**

Table 23. (Continued)

Department of Water Resources Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Street Cleaning							
Operating Expenditures	124,285	120,618	136,855	141,437	156,690	122,183	115,960
Capital Expenditures	-	-	-	-	-	-	-
Total	**124,285**	**120,618**	**136,855**	**141,437**	**156,690**	**122,183**	**115,960**
Stormwater Operations							
Operating Expenditures	240,623	353,788	358,502	431,649	443,797	706,065	763,993
Capital Expenditures	-	-	6,710	19,938	5,069	1,482,672	897,500
Total	**240,623**	**353,788**	**365,212**	**451,587**	**448,866**	**2,188,737**	**1,661,493**
Water Lines Maintenance							
Operating Expenditures	407,781	393,423	357,434	495,680	484,632	740,432	714,915
Capital Expenditures	-	-	1,300	-	18,605	2,090,121	2,092,500
Total	**407,781**	**393,423**	**358,734**	**495,680**	**503,237**	**2,830,553**	**2,807,415**
Water Lab							
Operating Expenses	157,217	155,312	156,334	135,113	183,923	268,648	298,644
Capital Expenses	-	-	-	-	-	111,800	50,000
Total	**157,217**	**155,312**	**156,334**	**135,113**	**183,923**	**380,448**	**348,644**
Water Treatment Plant							
Operating Expenses	1,290,961	1,262,652	1,416,998	1,653,364	1,711,013	1,696,543	1,828,003
Capital Expenses	-	2,386	29,921	-	-	6,056,700	6,020,900
Total	**1,290,961**	**1,265,038**	**1,446,919**	**1,653,364**	**1,711,013**	**7,753,243**	**7,848,903**
Water Meter Maintenance							
Operating Expenditures	19,682	10,028	54,370	74,675	100,942	80,650	22,550
Capital Expenditures	-	-	-	-	-	-	-
Total	**19,682**	**10,028**	**54,370**	**74,675**	**100,942**	**80,650**	**22,550**
Total	**7,325,883**	**8,026,968**	**8,255,353**	**8,552,899**	**9,142,099**	**28,677,818**	**28,968,507**

Graph 42.

Department of Water Resources
Total Expenditures by Year

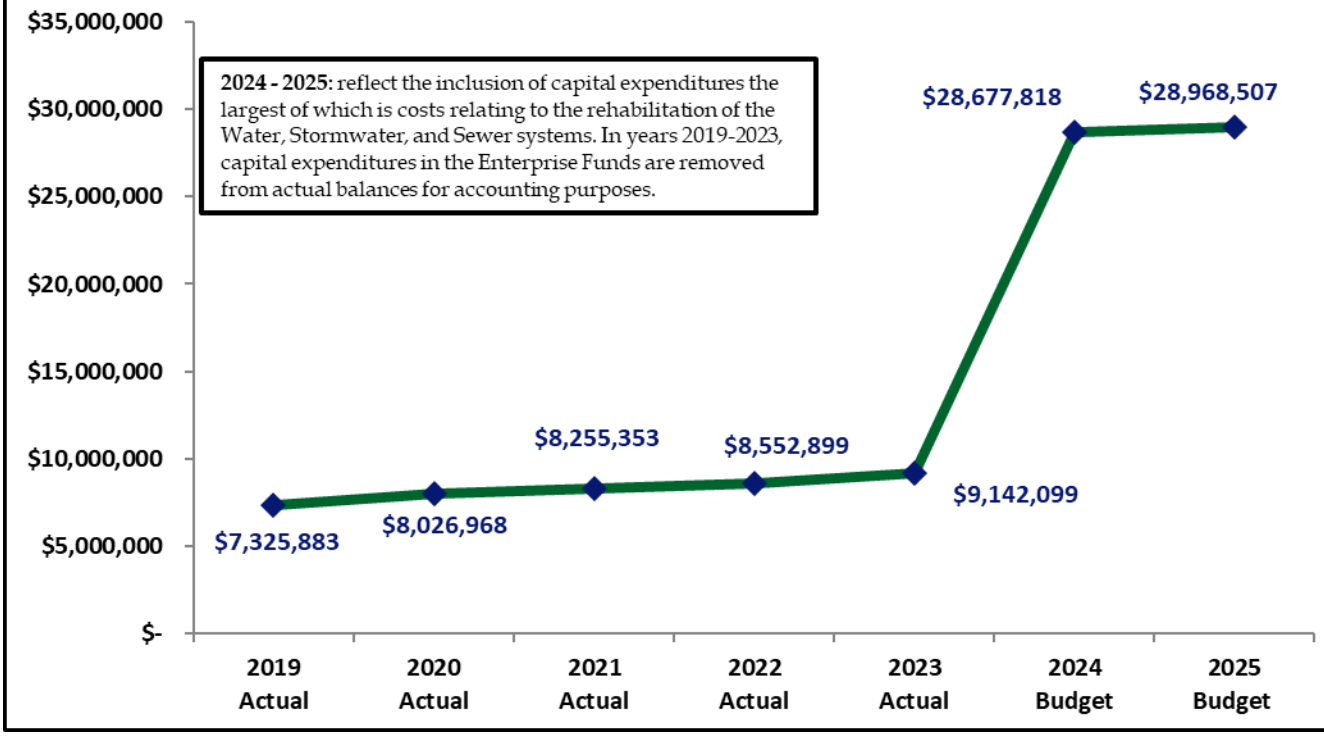
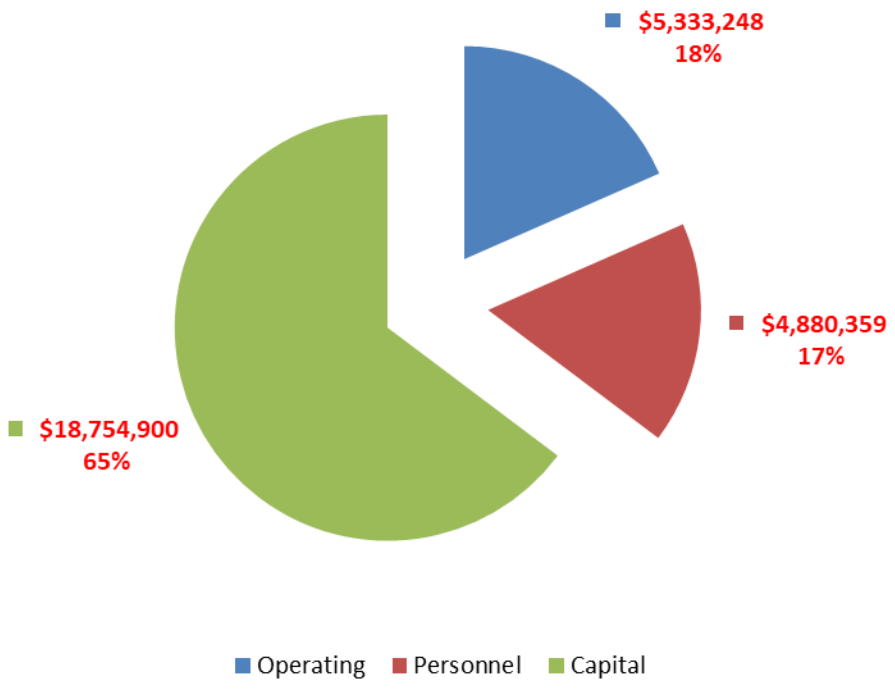


Chart 46.

Department of Water Resources
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	Water Resources
Applicable Funds	General; Capital Projects
Budget In Total	$145,763
Operating Budget	$145,763
Capital Budget	$ -
Full-Time Employees	-

SERVICES PERFORMED

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



BUDGETARY ACTIVITIES

- Borough Hall Maintenance (409)

2024 ACCOMPLISHMENTS

- Implemented Water Bottle stations
- Remodeled offices for Co-Responder program
- Painted and moved office for Public Information Coordinator
- Completed painting and repairs in First floor Public Restrooms
- Installed temporary window A/C units in offices
- Requested proposal for new HVAC system

2025 GOALS

- Complete energy audit and initiate audit recommendations, as applicable
- 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

- review proposals for new HVAC system

FINANCIAL SUMMARIES

Graph 44.

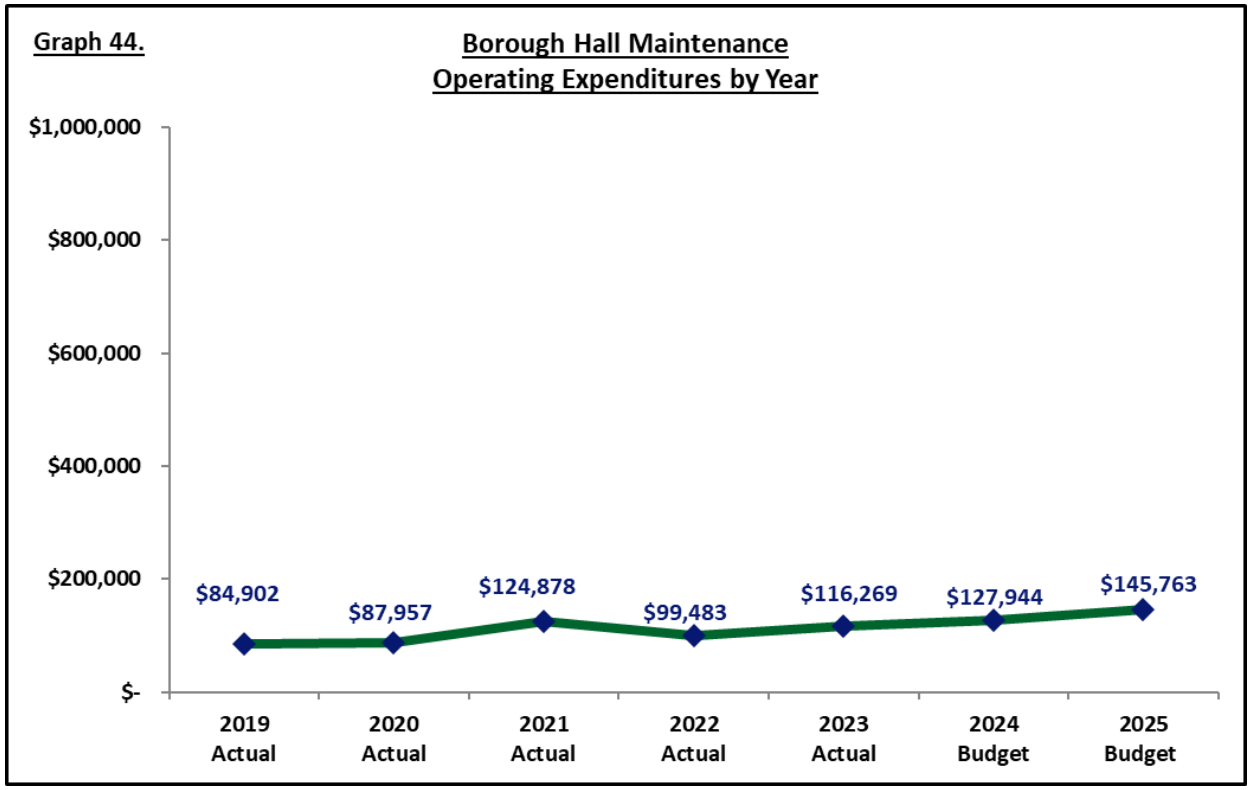
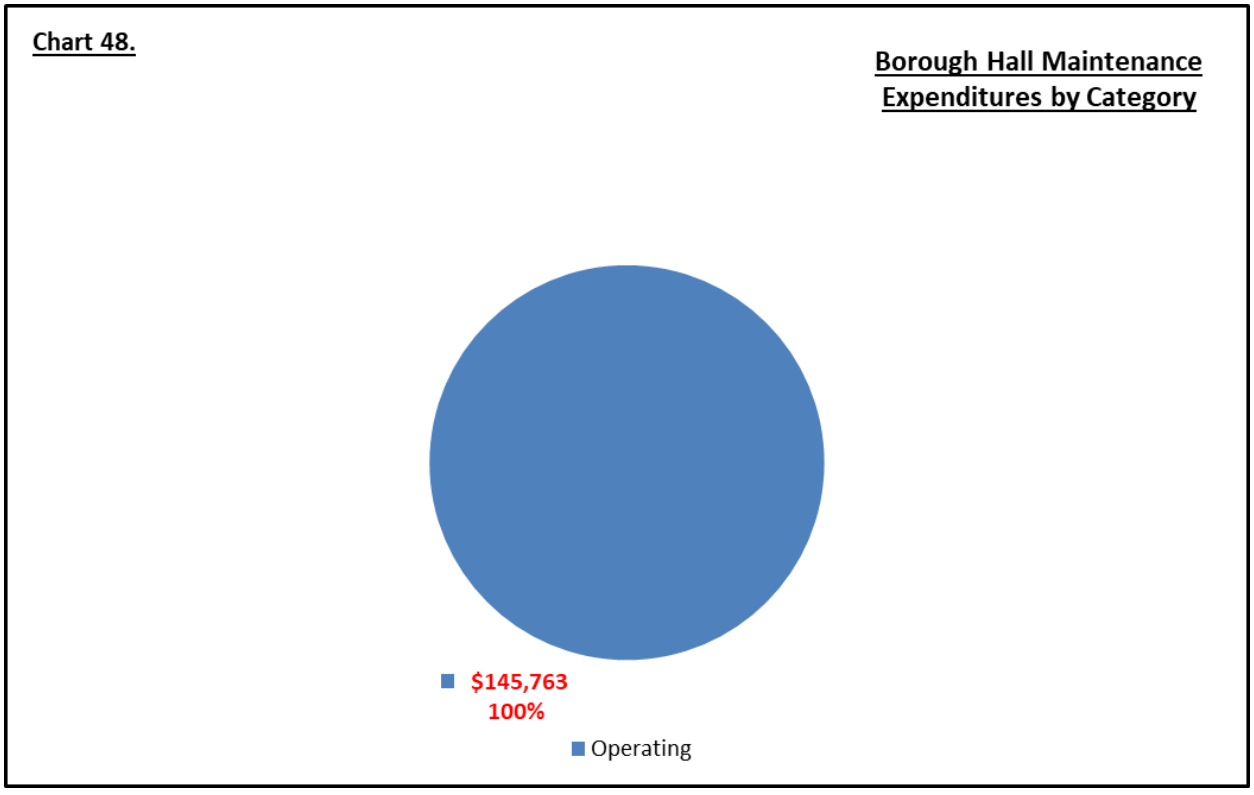


Chart 48.



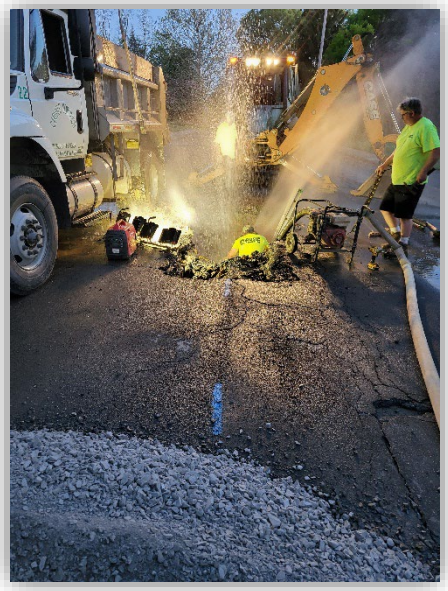
FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Water, Stormwater, Sewer
Budget In Total	$8,298,659
Operating Budget	$2,216,159
Capital Budget	$6,082,500
Full-Time Employees	17.76

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)

2024 ACCOMPLISHMENTS

2024 Goals	Actions Completed During 2024
Support sewer system rehabilitation program through cleaning, televising, and repairs within established priority sewer service areas	Flushed and televised 13,902 feet of sanitary sewer main, inspected 71 manholes, and flushed additional 43,909 feet of sewer mains on troubled sewer list
Continue inspection and repair of storm sewer system	Inspected 57 storm inlets and repaired, rebuilt or replaced 21 storm inlets
Flush all fire hydrants on a semi-annual basis	Performed semi-annual fire hydrant flushing program and repaired 2 broken hydrants
Perform leak detection for entire water distribution system	Completed leak detection for entire system and undertook repairs on all detected leaks. Repaired 6 residential water service leaks and responded to and repaired 13 water main breaks
Replace water mains as part of Carlisle Connectivity Project	Final phase began in May 2024, work continues along N. Hanover and West Penn
Support design and permitting activities for Ridge Street Storage Tank replacement	Continued goal for duration of project.
Expand use of electronic work orders and incorporate into GIS based mapping database	Continued goal for 2025
Develop comprehensive infrastructure rehabilitation mapping and scheduling system that incorporates sewer, water, storm sewer, road, and outside utility projects as mapping layers	Continued goal for 2025
Exercise water valves within system and support water system rehabilitation program through mainline and valve replacement and subsurface utility investigations	Completed Valve exercises throughout the system, and repaired 12 valves.
Implement MS4 control measures at field operations yard at public works garage to	Continued goal for 2025

address runoff from material storage areas and at compost facility	
Continue to expand public education, outreach, and public involvement and participation program in compliance with MS4 permit	MS4 completed public outreach seminars and camps, including rain barrel program in 2024.
Seek funding for Fairground Avenue Stormwater Park and other Borough stormwater improvements	Fairground Avenue park completed and opened to the public in August 2024.
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	Working with professional services contractor to evaluate and identify areas of improvement.
Submit annual MS4 progress report to Pennsylvania DEP by regulatory deadline	Submitted as required.

2025 GOALS

- Improve and maintain Borough infrastructure at highest possible level
- Ensure timely completion of infrastructure repair
- Ensure projects minimize service disruption to customers
- Support sewer system rehabilitation program through cleaning, televising, and repairs within established priority sewer service areas
- Continue inspection and repair of storm sewer system
- Flush all hydrants on a semi-annual basis
- Perform leak detection for entire water system
- Support design and permitting activities for Ridge Street Storage Tank replacement
- Expand use of electronic work orders and incorporate into GIS based mapping database
- Develop comprehensive infrastructure rehabilitation mapping and scheduling system that incorporates sewer, water, storm sewer, road, and outside utility projects as mapping layers Exercise water valves within system and support water system rehabilitation program through mainline and valve replacement and subsurface utility investigations
- Continue to implement MS4 control measures at field operations yard at public works garage to address runoff from material storage areas and at compost facility
- Continue to expand public education, outreach, and public involvement and participation program in compliance with MS4 permit.
- Continue implementation of 5-year Chesapeake Bay Pollutant Reduction Plan
- Submit annual MS4 progress report to Pennsylvania DEP by regulatory deadline
- Continue to work with professional services and 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

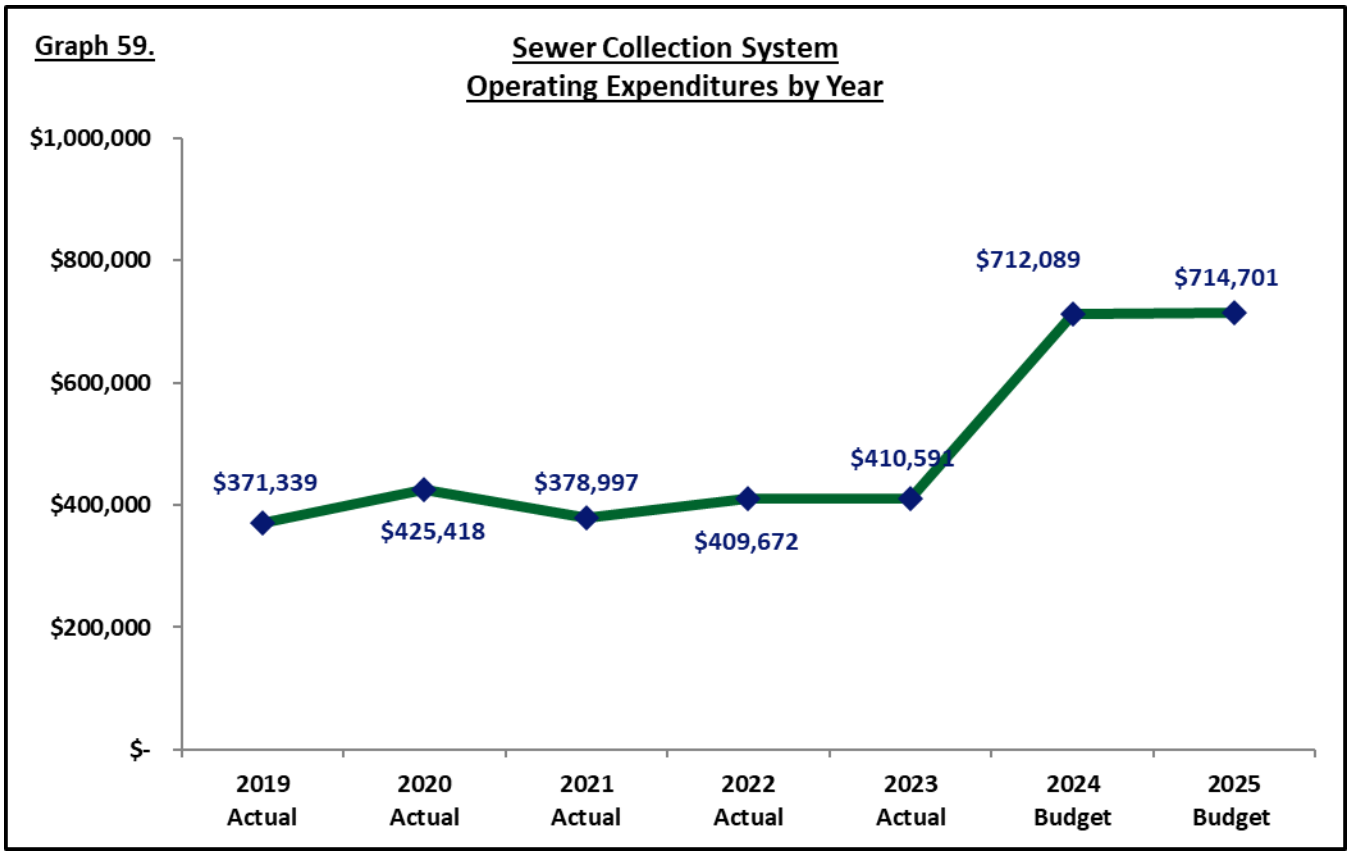
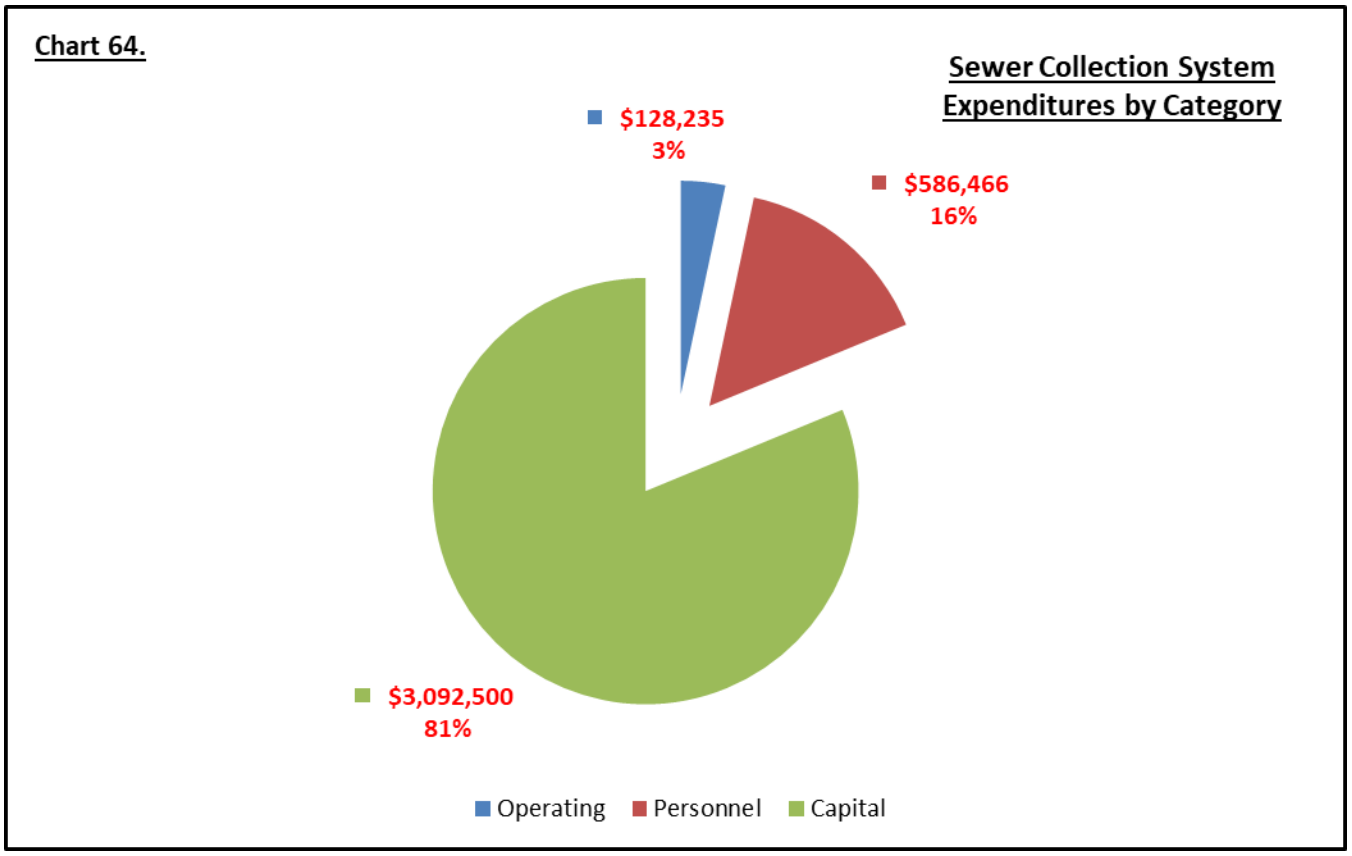


Chart 64.



Graph 60.

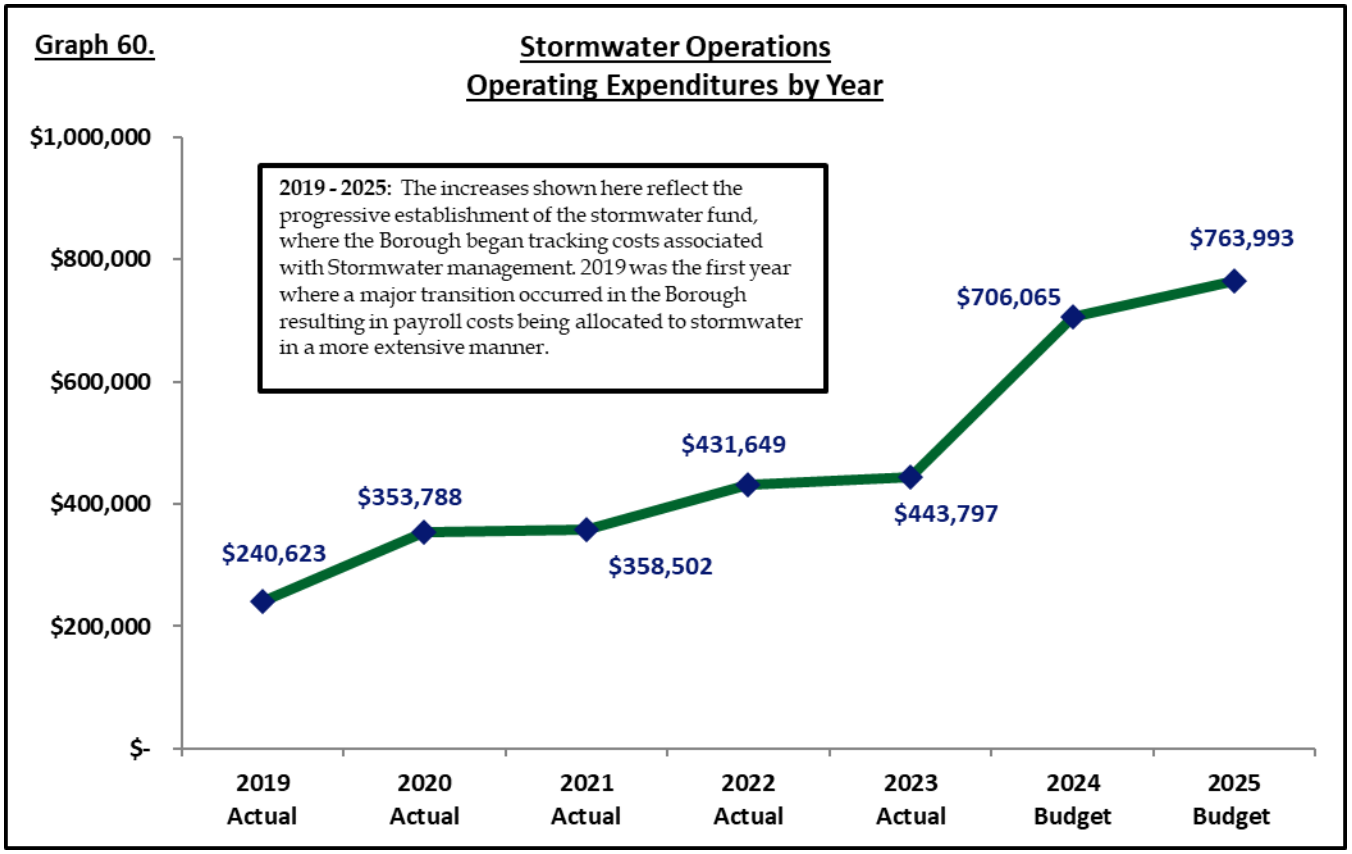
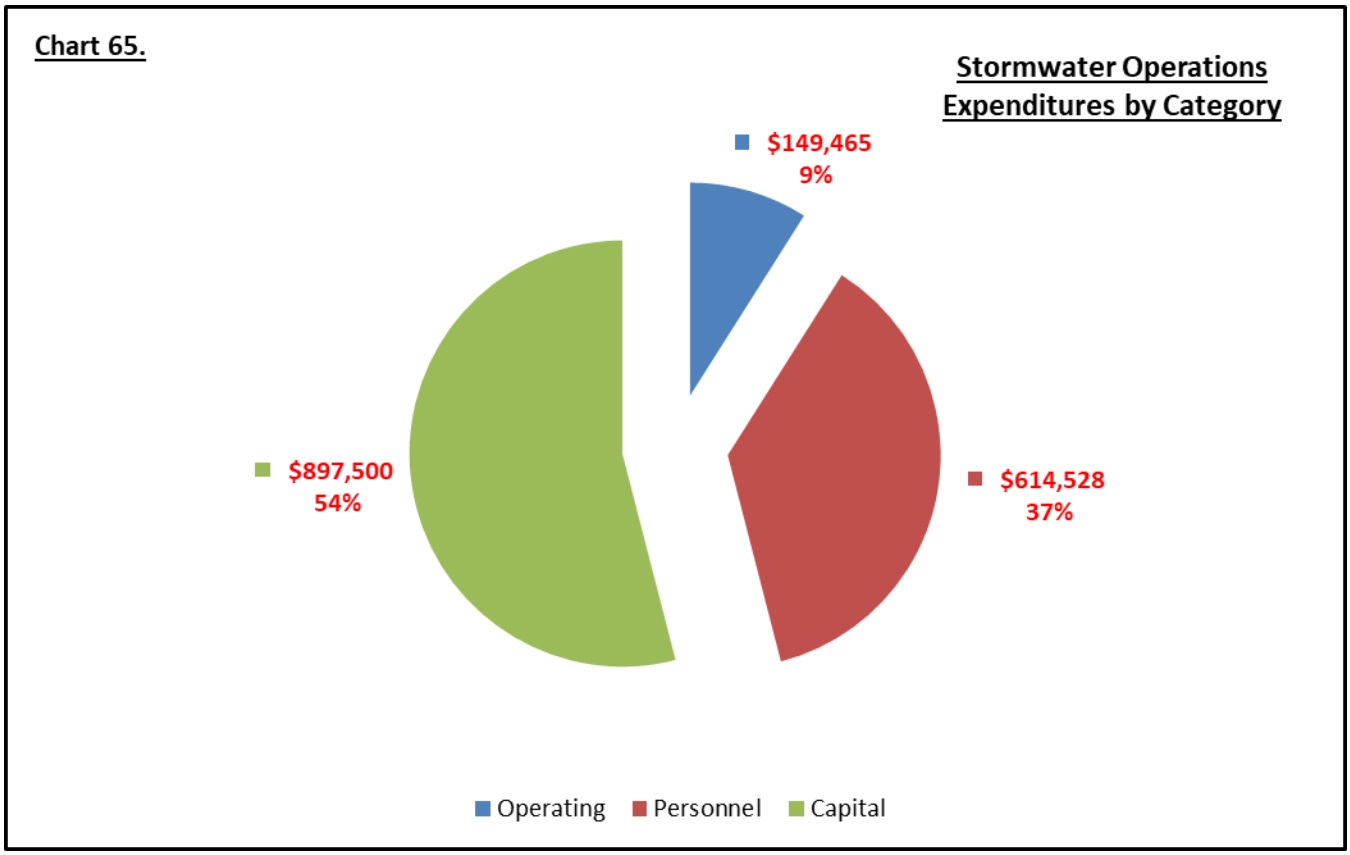


Chart 65.



Graph 61.

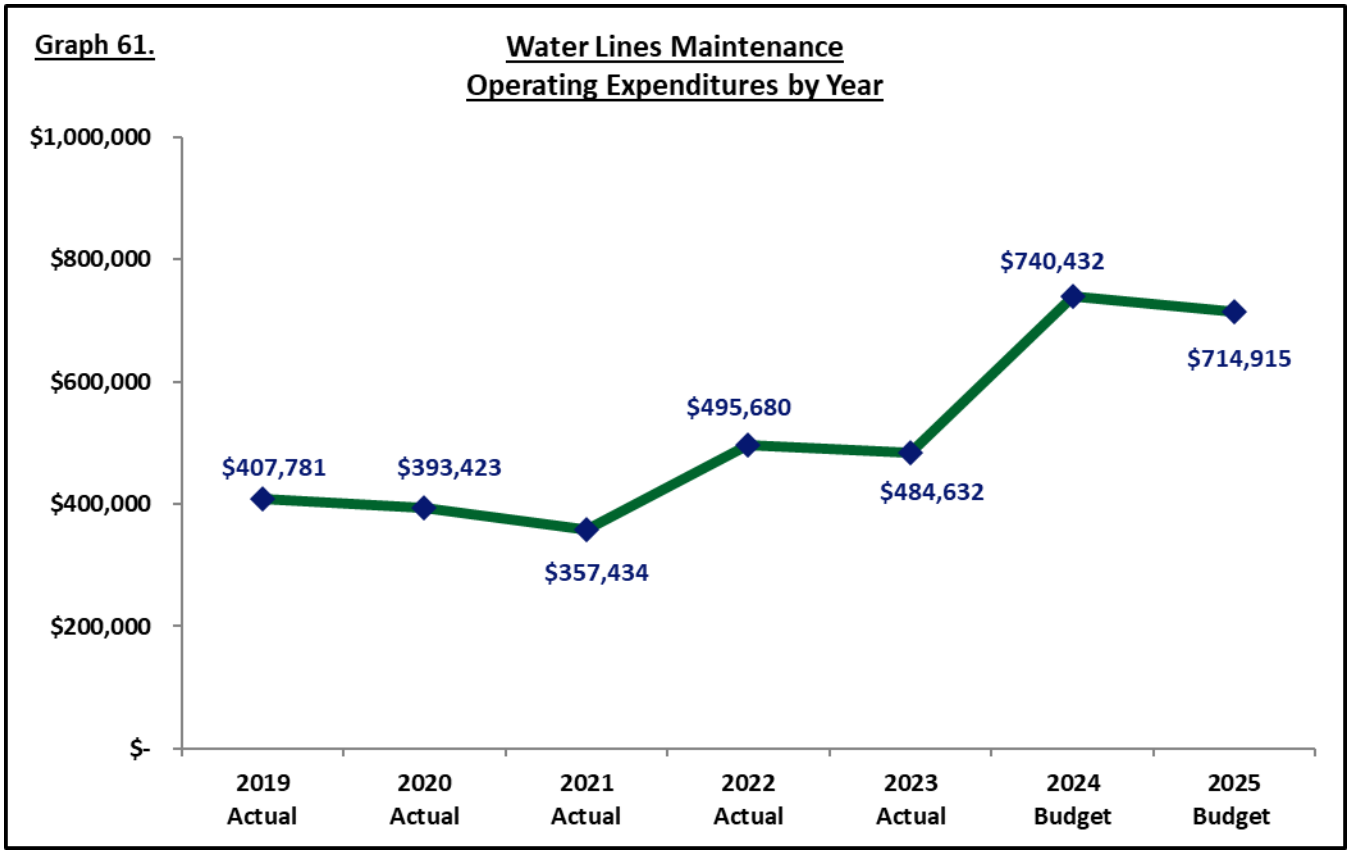
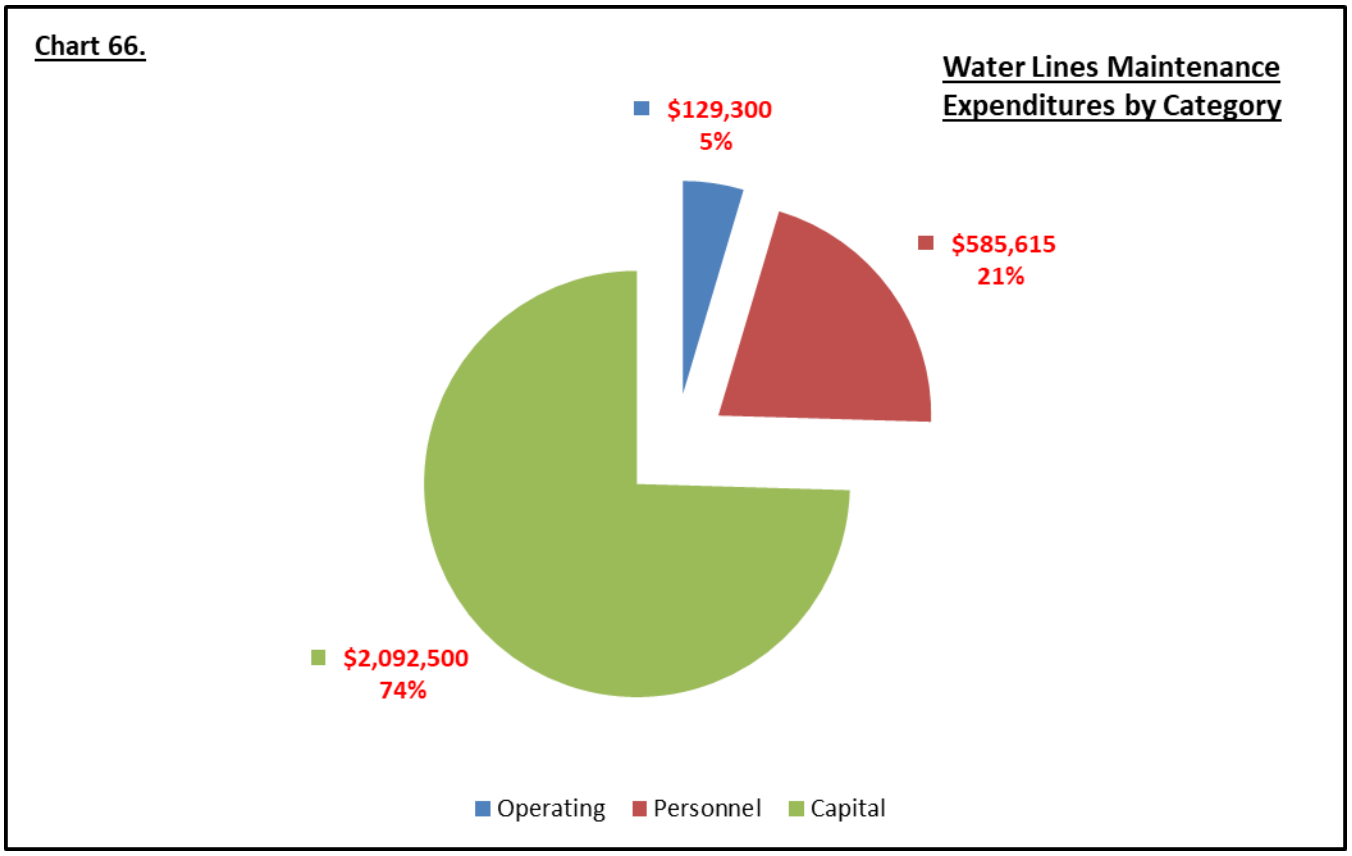


Chart 66.



Graph 62.

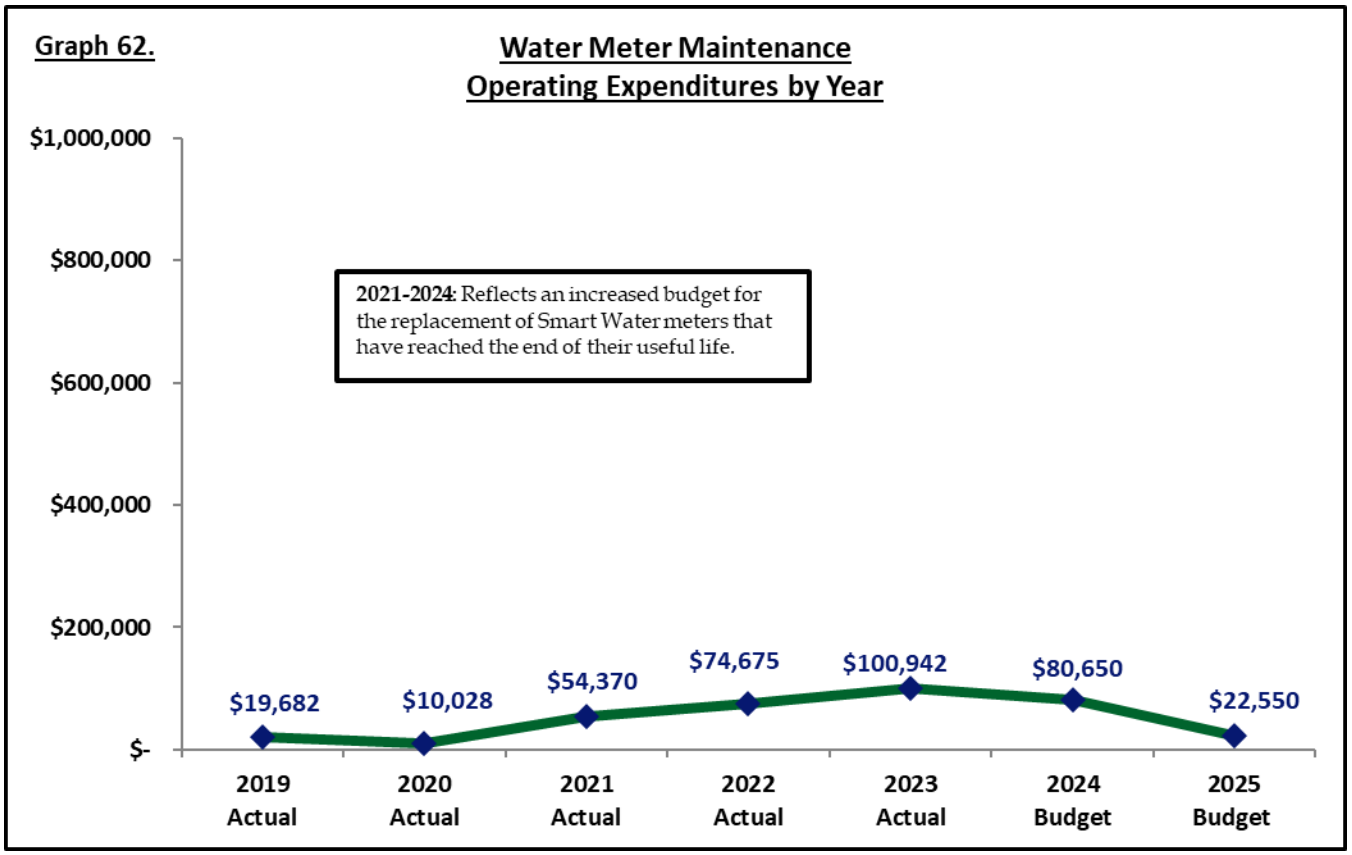
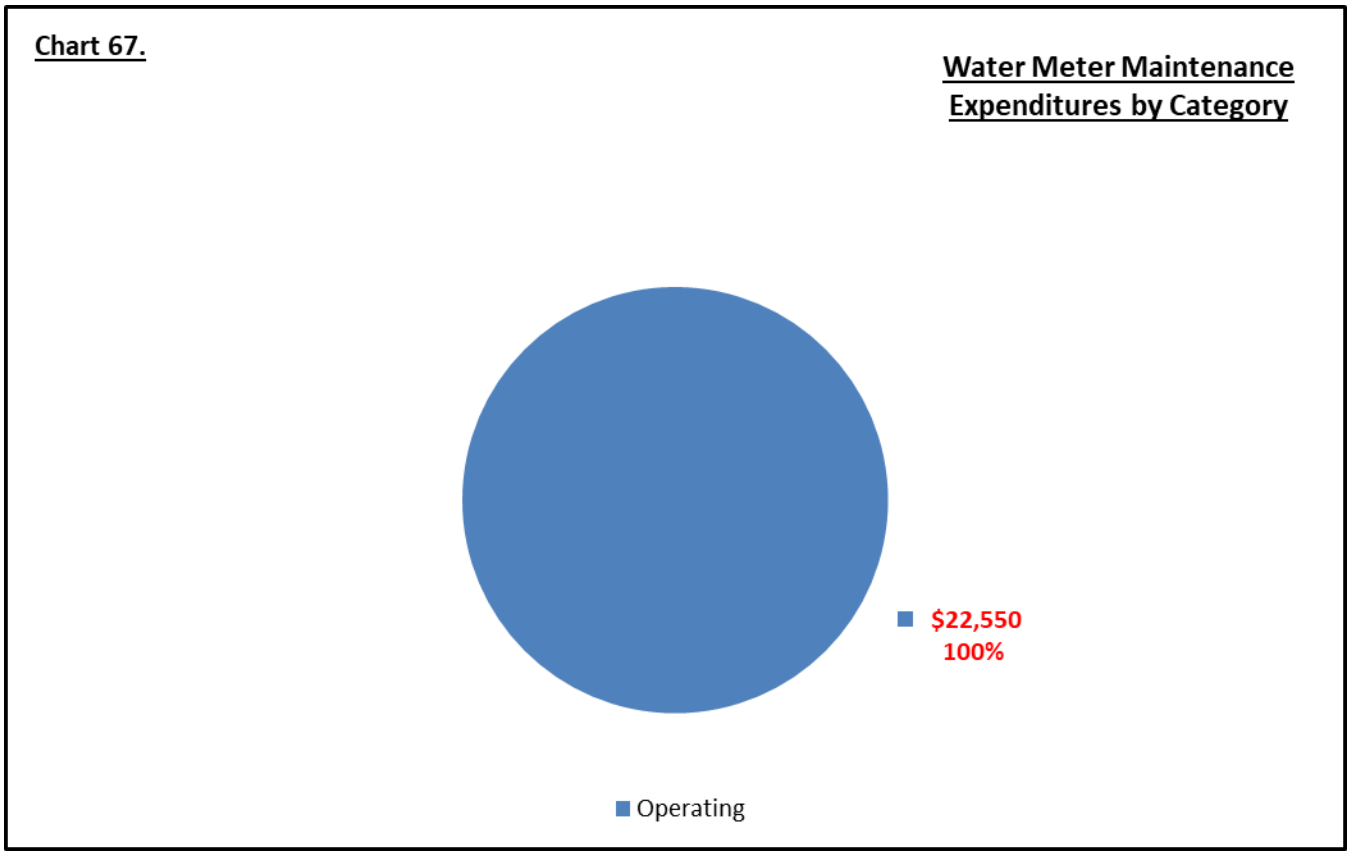


Chart 67.


Water Meter Maintenance Expenditures by Category
$22,550
100%
Operating

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	Water Resources
Applicable Funds	General Fund; Solid Waste
Budget In Total	$2,342,810
Operating Budget	$2,321,810
Capital Budget	$ 21,000
Full-Time Employees	0.10

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)

2024 ACCOMPLISHMENTS



- Serviced over 8,200 visits to the compost site from opening on March 27th 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 tags to residents ordering tags online
- picked up litter at various locations in the Borough
- provided a spring and fall curbside brush collection
- provided fall curbside leaf collection using new vacuum leaf truck
- provided annual holiday tree collection curbside

2025 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
- evaluate ways to maximize use of leaf vacuum equipment and need for a second unit
- evaluate methods to lower operating cost at compost site
- review equipment rental opportunities for leaf turning & compost equipment due to County discontinuing equipment program

FINANCIAL SUMMARIES

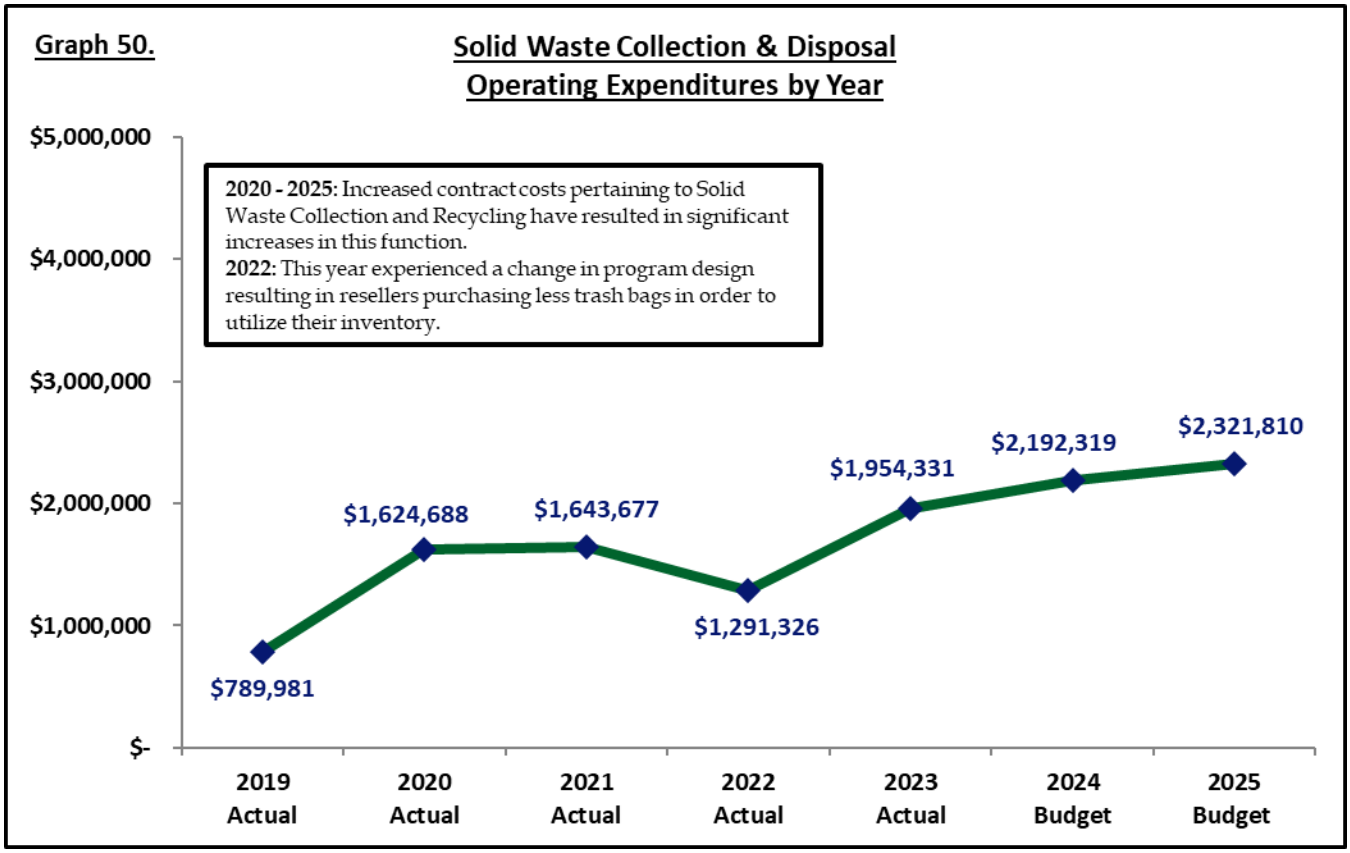
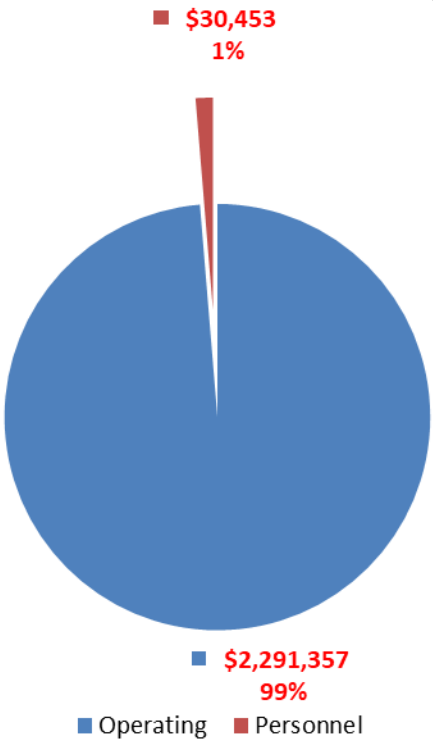


Chart 54.


Solid Waste Collection & Disposal Expenditures by Category
$30,453
1%
$2,291,357
99%
Operating
Personnel

FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Sewer
Budget In Total	$302,522
Operating Budget	$558,624
Capital Budget	$50,000
Full-Time Employees	3.50

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)

2024 ACCOMPLISHMENTS

- Met all monitoring requirements of the Borough's new NPDES permit.

- Continued to provide a local source for wastewater testing for existing and new clients, specifically other wastewater treatment plants.
- Successfully completed all annual proficiency testing requirements to maintain certification for drinking water microbiology, wastewater chemistry and microbiology and biosolids.
- Rolled out the Laboratory Information Management System (LIMS) to track all lab related data and analyses.
- Updated our Quality Manual and several SOPs to reflect current laboratory practices.

2025 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.
- Replace existing lab casework in the main lab to ensure continuing safety for all lab personnel.

FINANCIAL SUMMARIES

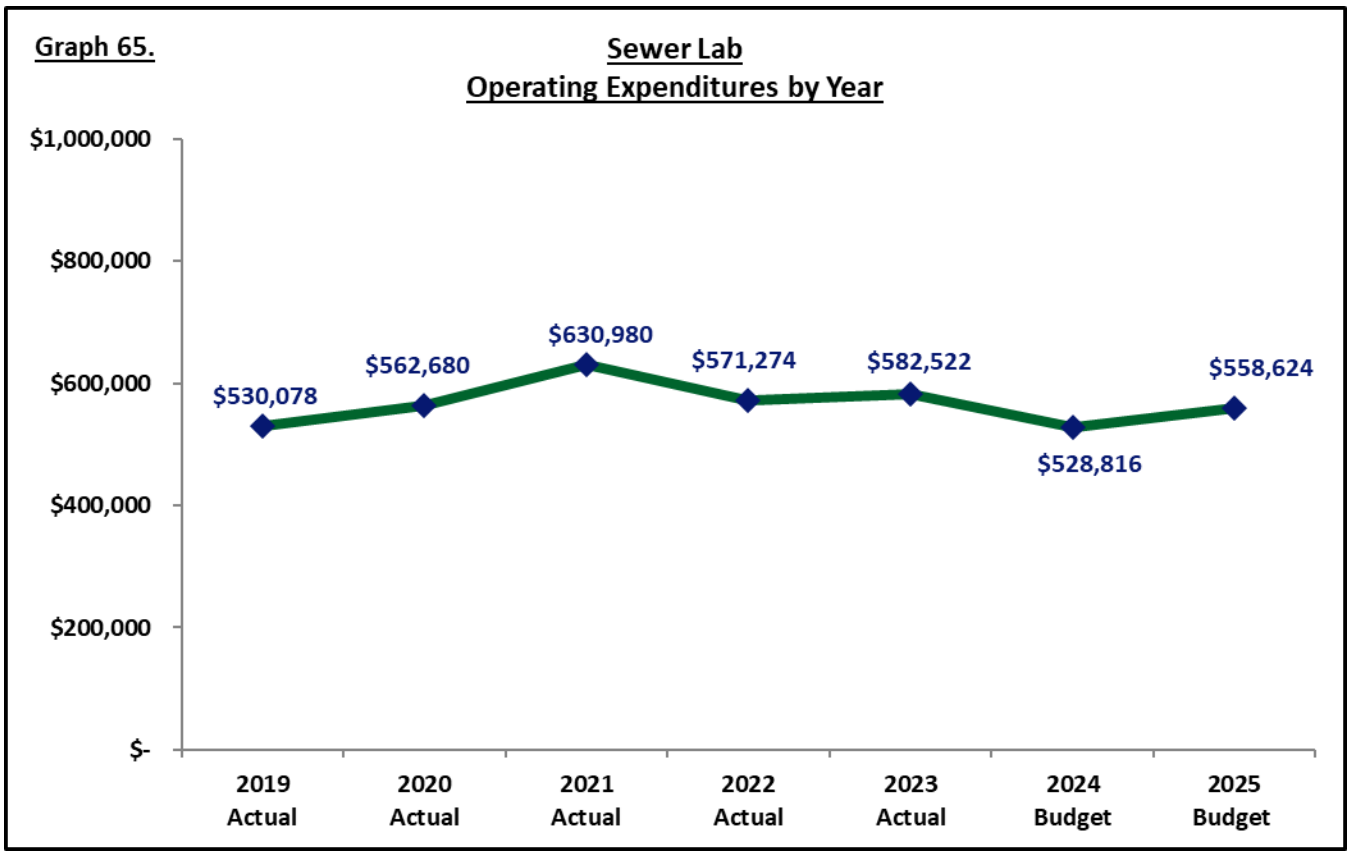
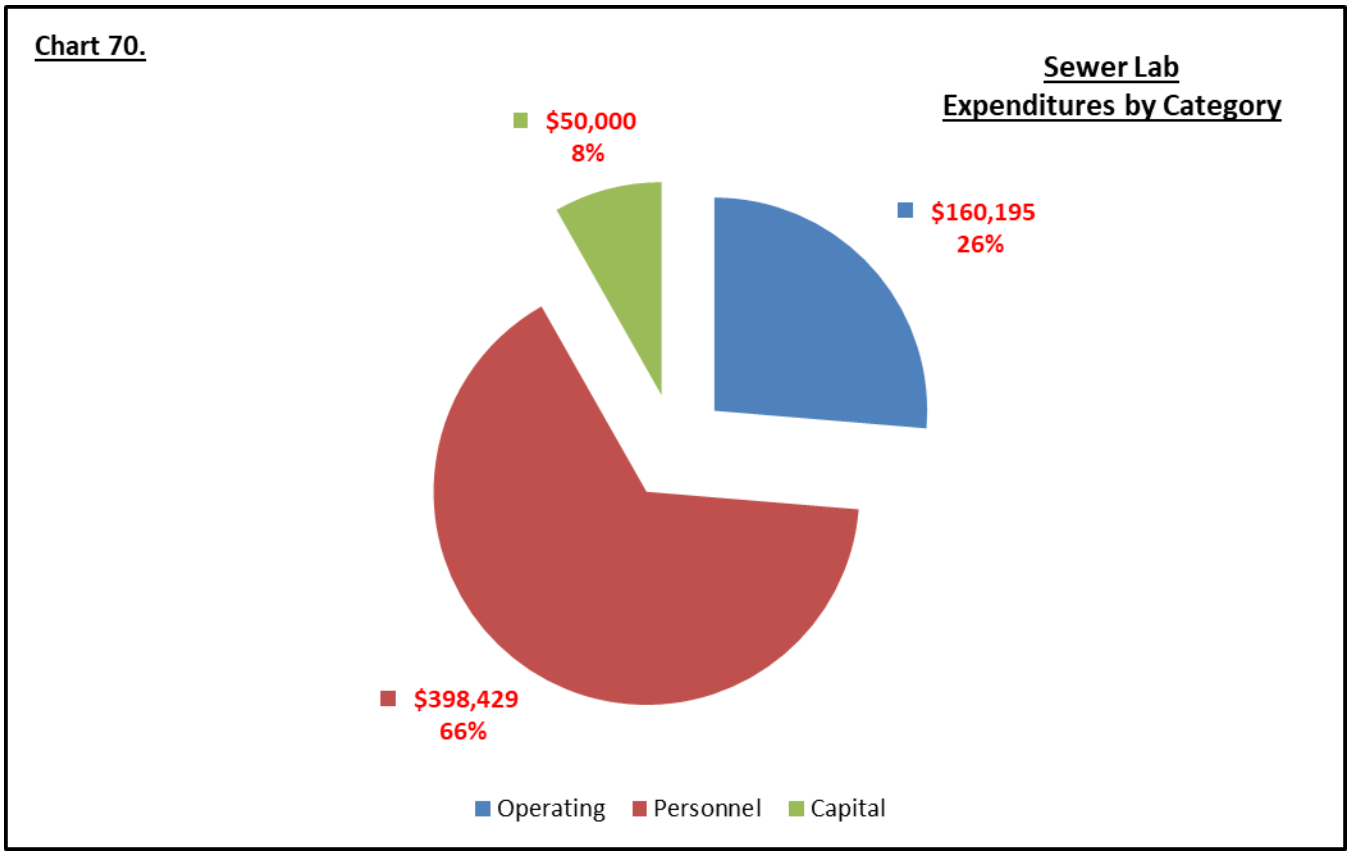


Chart 70.


Sewer Lab
Expenditures by Category
$50,000
8%
$160,195
26%
$398,429
66%
Operating
Personnel
Capital

FUNCTION OVERVIEW

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

Function Snapshot	
Department	Water Resources
Applicable Funds	Sewer
Budget In Total	$302,522
Operating Budget	$207,522
Capital Budget	$95,000
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)

2024 ACCOMPLISHMENTS

- Ridge Street Lift Station #2 general construction, electrical work, installation of a new generator, and parallel force main installation was completed. Installation of 2 new sumps on dry well side were also installed. The wet well grating was also replaced with stainless steel as well as stainless steel railings.
- Maintenance continued with the upkeep and beautification of the lift stations.

2025 GOALS

- 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

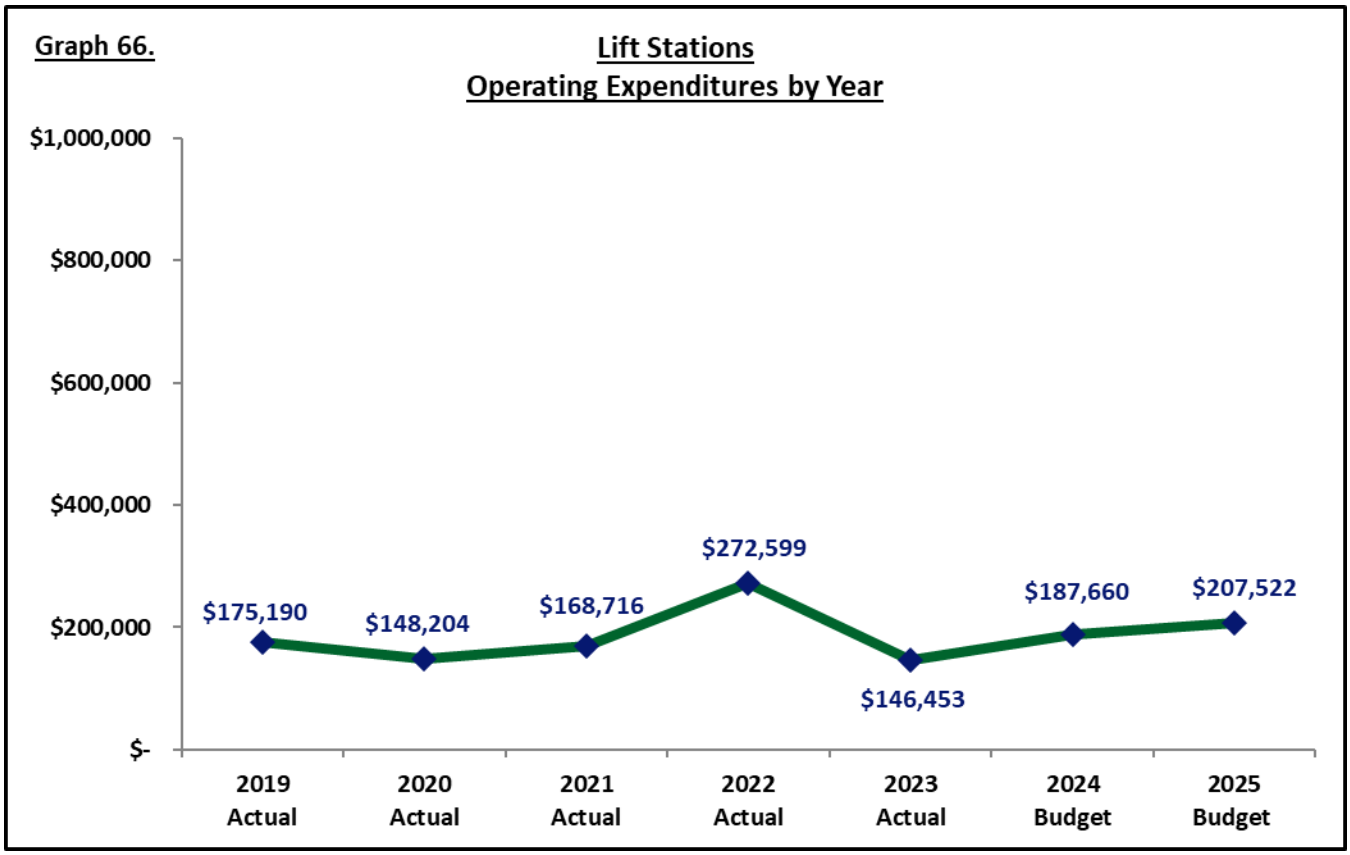
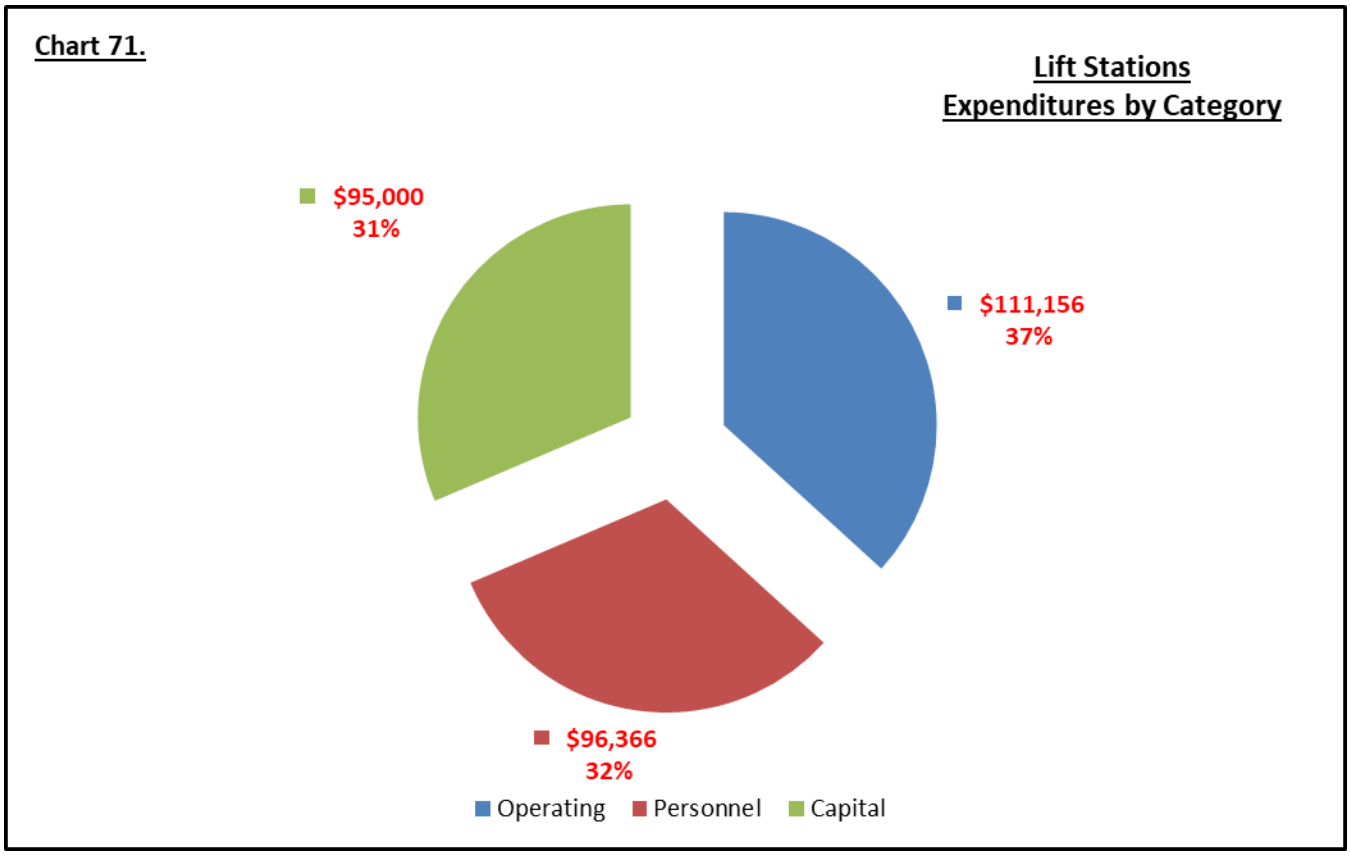


Chart 71.


Lift Stations
Expenditures by Category
$95,000
31%
$111,156
37%
$96,366
32%
Operating
Personnel
Capital

FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Sewer
Budget In Total	$2,169,896
Operating Budget	$1,253,896
Capital Budget	$916,000
Full-Time Employees	7

The Wastewater Treatment Plant budget is responsible for the funding of the operation and maintenance of all wastewater 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)



2024 ACCOMPLISHMENTS

- Cleaned, removed, and disposed of the accumulated wet well debris.
- Maintained compliance with all regulatory requirements and generated Total Nitrogen and Total Phosphorus credits for potential sale on the PA nutrient credit market
- The fire alarm system upgrade to the blower building was completed.
- Catwalk at the thickening tank #2 was replaced.
- Installation of two new filter feed pumps as well and refurbishment of the filters.
- Monitoring of the headworks equipment has been added to SCADA and the auto dialer.
- Kickplates were installed at the digesters to enhance safety protocols.

Function Statistics			
	2025 Budgeted	**2024 Estimated**	**2023 Actual**
Wastewater Treated (billion gallons)	1.106	1.270	0.942
Average Gallons Per Day Treated	3,030,000	3,480,000	2,581,000
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.)	$134.08	$118.34	$149.72

2025 GOALS

- Maintain compliance with all regulatory requirements
- Start to replace Dissolved Oxygen Controllers for each BNR train
- Cleaning, removal and disposal of the accumulated wet well debris.
- Replacement of the spur gear drive units for both secondary clarifiers.
- Continuing the replacement of all remaining fluorescent and incandescent indoor lights with LED light
- Women's shower installation at women's bathroom at the Main Control Building

Graph 67.

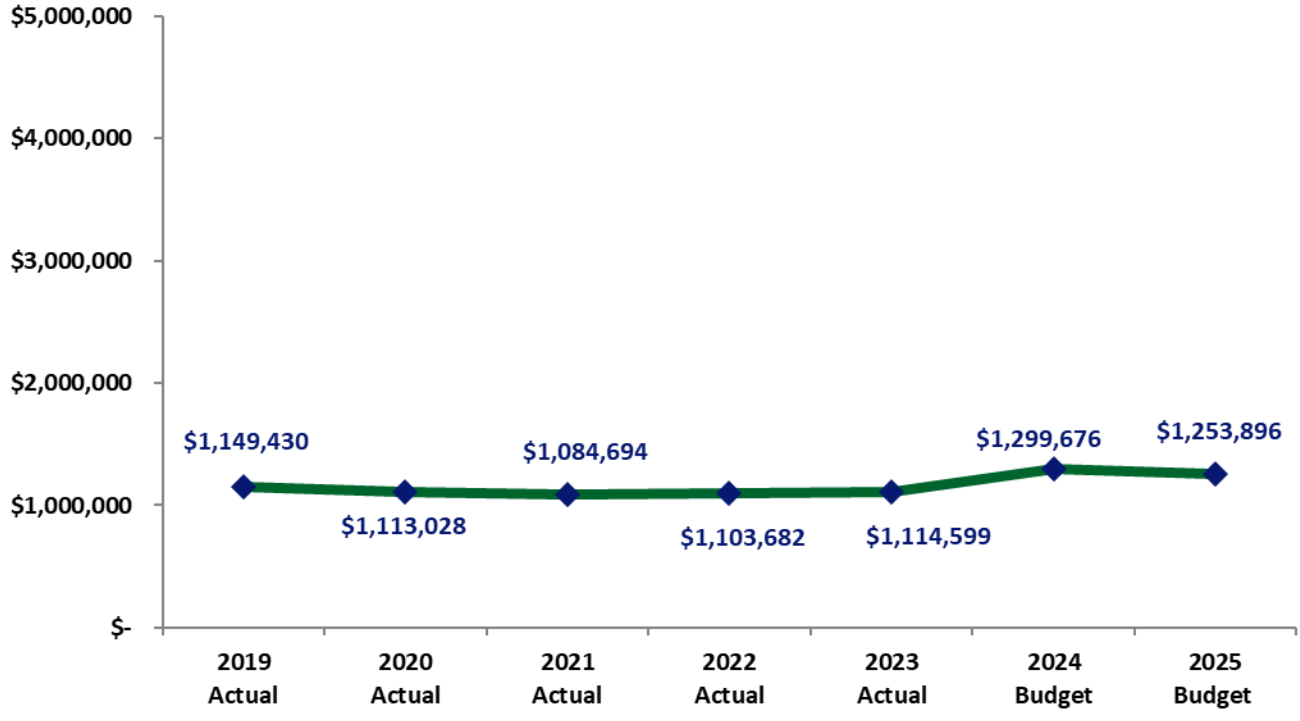
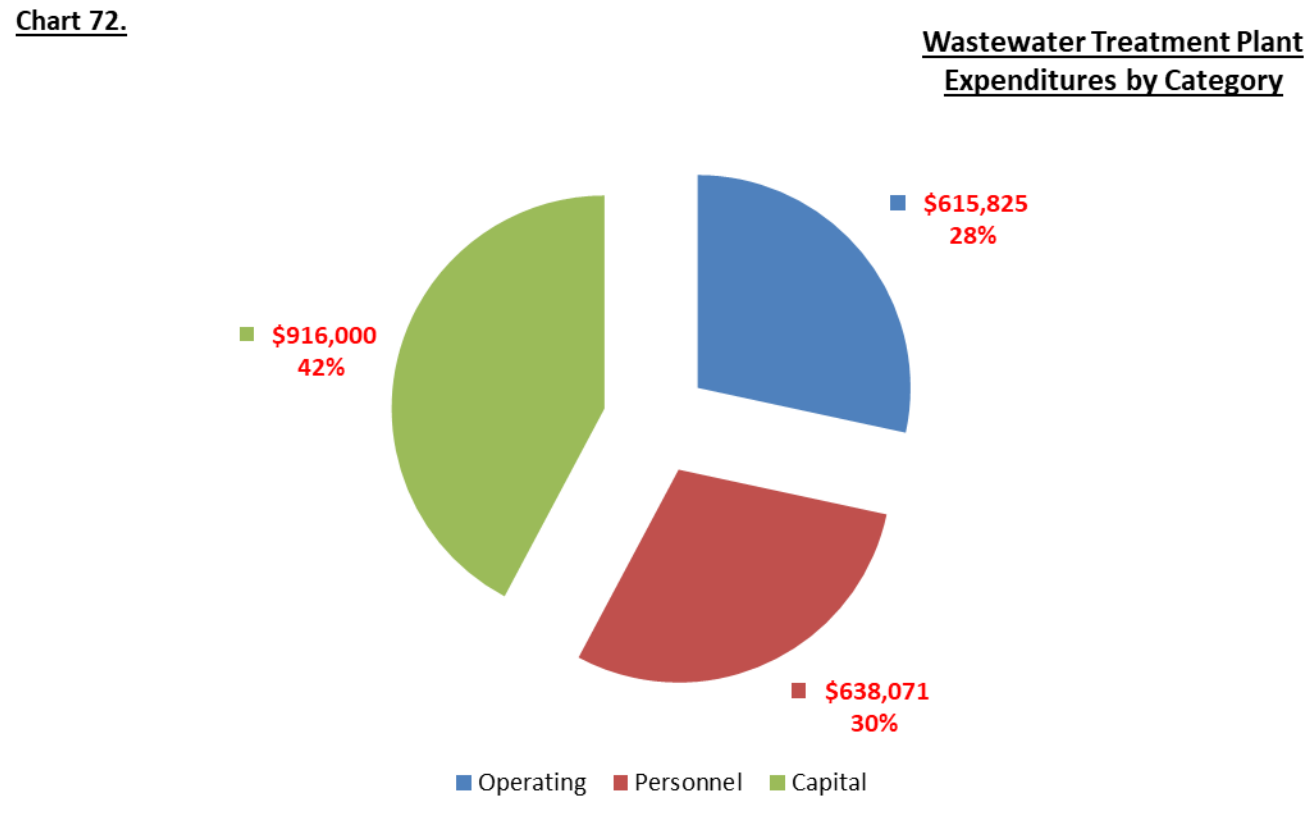


Chart 72.



FUNCTION OVERVIEW

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.

Function Snapshot	
Department	Water Resources
Applicable Funds	Sewer
Budget In Total	$4,923,074
Operating Budget	$838,074
Capital Budget	$4,085,000
Full-Time Employees	3.50

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)

2024 ACCOMPLISHMENTS

- Land applied 574 tons of dewatered biosolids.
- Projected to land apply over 7,000,000 gallons of liquid biosolids.
- Maintained a perfect compliance record with PA DEP and EPA biosolids regulations.
- Completed biosolids treatment process upgrade proposal project with Gannett Fleming.

2025 GOALS

- Haul and land apply 7,500,000 gallons of biosolids.
- Haul and land apply 800 tons of dewatered biosolids.

- Maintain low levels of in-house biosolids storage to reduce potential odor complaints from neighbors.
- Replace Trucks #56 and #59.
- Maintain perfect compliance record with PA DEP and EPA biosolids regulations.
- Continue project for upgrading WWTP biosolids treatment process from Class B biosolids to Class A biosolids.

FINANCIAL SUMMARIES

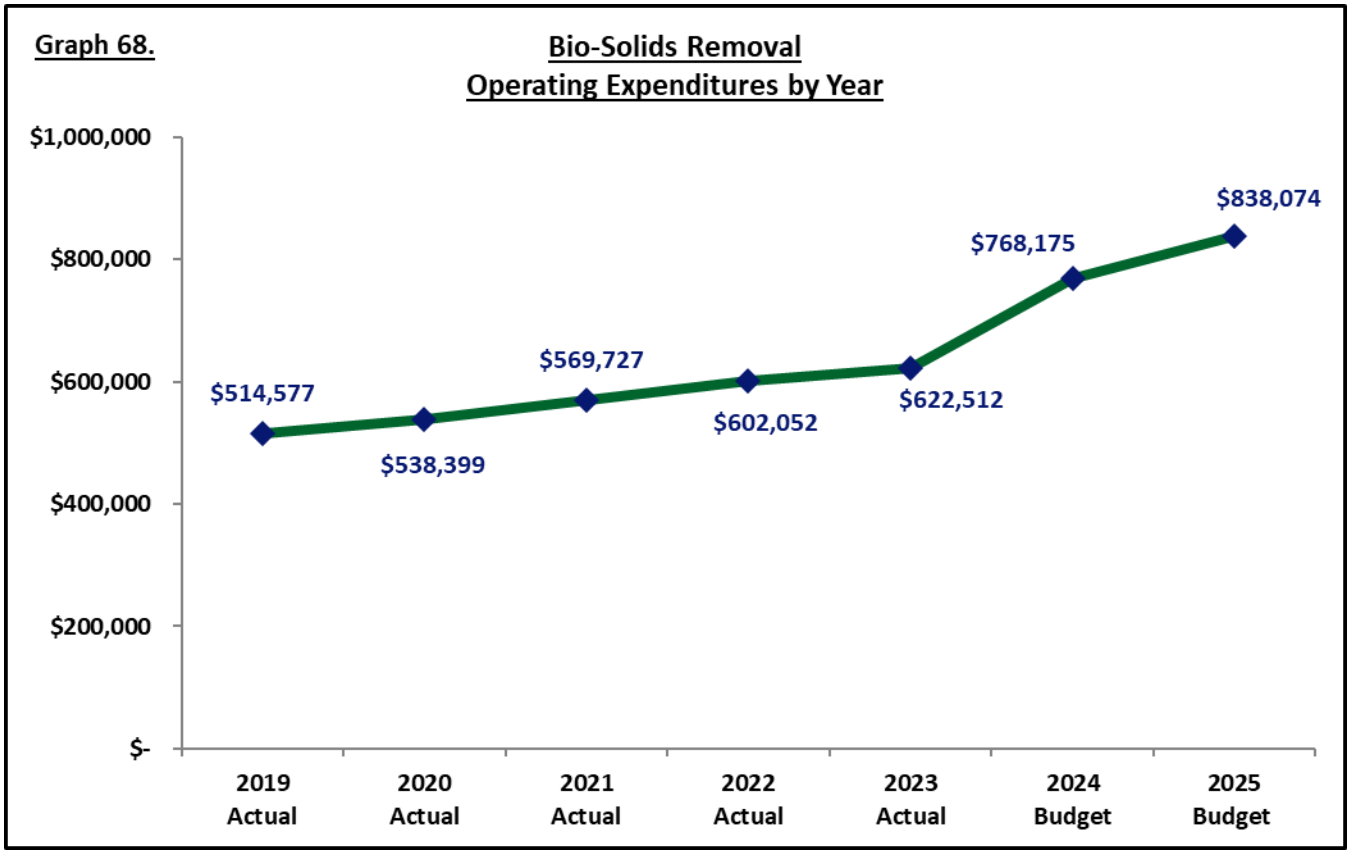
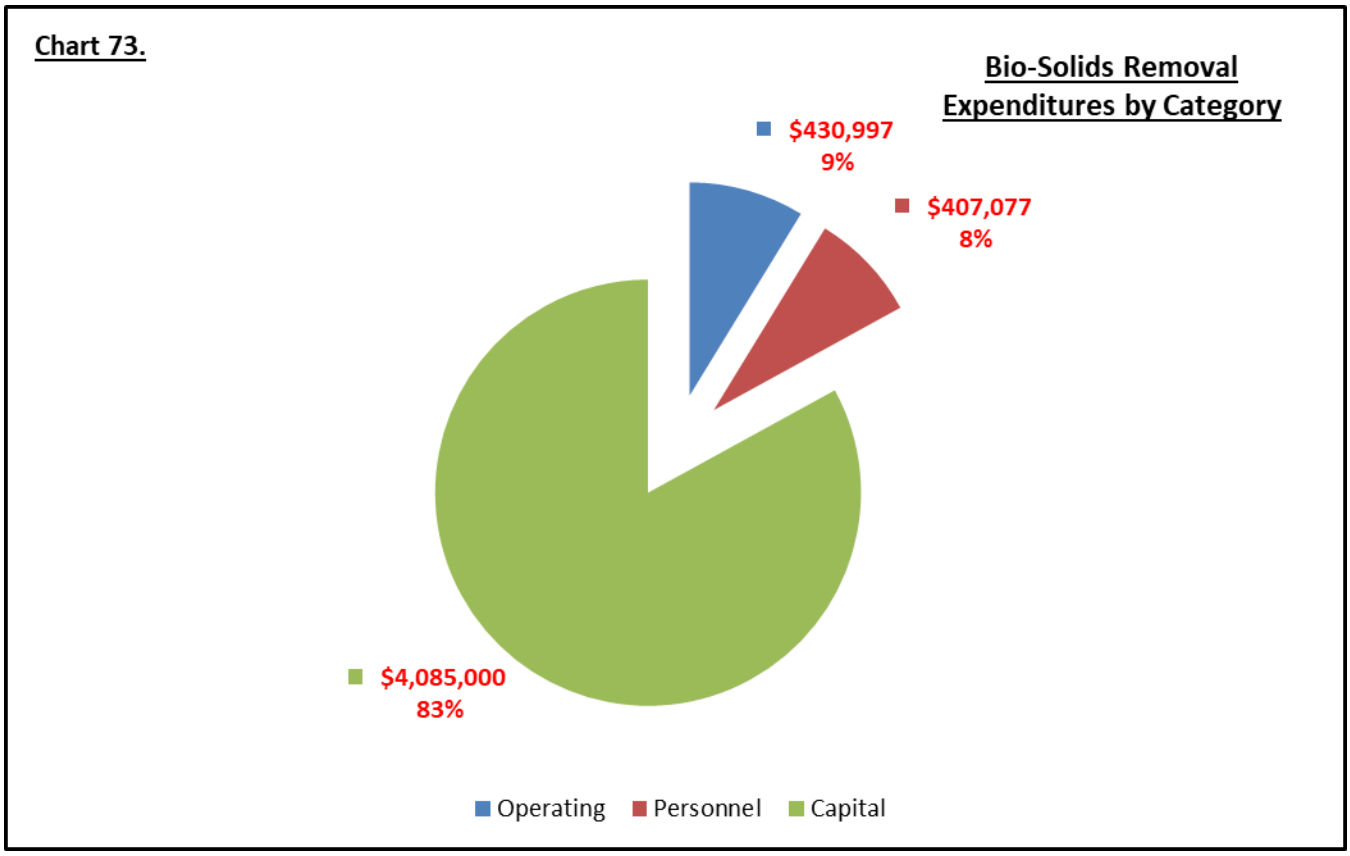


Chart 73.


Bio-Solids Removal
Expenditures by Category
$430,997
9%
$407,077
8%
$4,085,000
83%
Operating
Personnel
Capital

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	Water Resources
Applicable Funds	General; Capital Projects; Highway Aid
Budget In Total	$1,863,652
Operating Budget	$429,152
Capital Budget	$1,434,500
Full-Time Employees	1.59

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)

2024 ACCOMPLISHMENTS

- Repaired potholes throughout Borough
- Performed base restoration and wearing surface repairs on all outstanding borough utility street cuts
- Continued annual curb and hydrant painting program
- Performed street patching adjacent to completed curb repairs
- Performed brush and Christmas Tree pick up
- Performed leaf pick up using new vacuum truck

- Assisted with 2024 street milling & paving program and completed needed base repairs and crack sealing prior to milling and paving, ultra-thin wearing course or micro-surfacing application by contractors
- Managed vehicle and equipment maintenance services with contract maintenance garages.
- Completed summer lawn maintenance activities on Borough properties totaling 82 acres
- Calibrated road salt application equipment to reduce overdosing of salt for snow and ice control
- Trained staff on equipment usage, including CDL and forklift training
- Removed old parking meters from downtown and assisted in installation of new parking kiosks
- Evaluated rental of unused portion of Field Operations property for installation of cell tower, decided not to proceed
- Completed field operations site security installations and trained staff on security protocols

2025 GOALS

- Perform roadway assessment and prioritization for next 5-year roadway CIP in cooperation with borough engineering staff
- Continue to train staff 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 for borough utilities
- Continue annual curb painting program
- Complete field operations site security installations and train staff on security protocols

Graph 46.

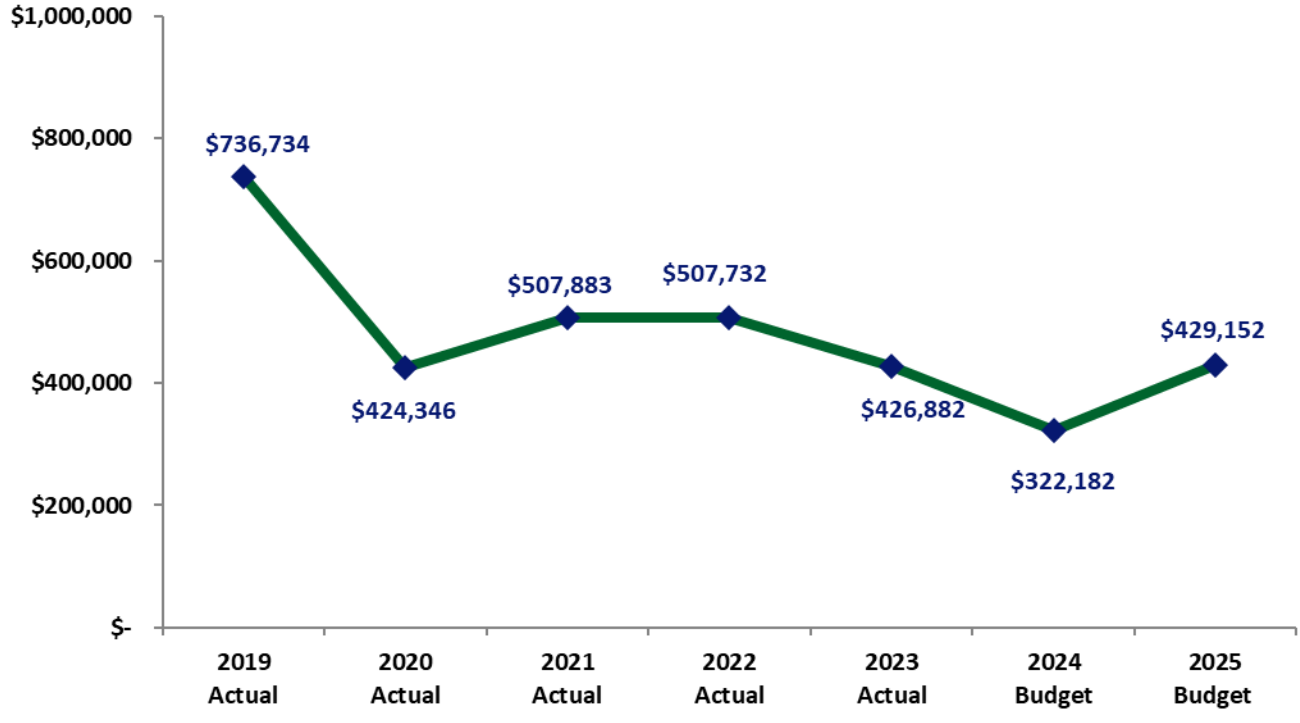
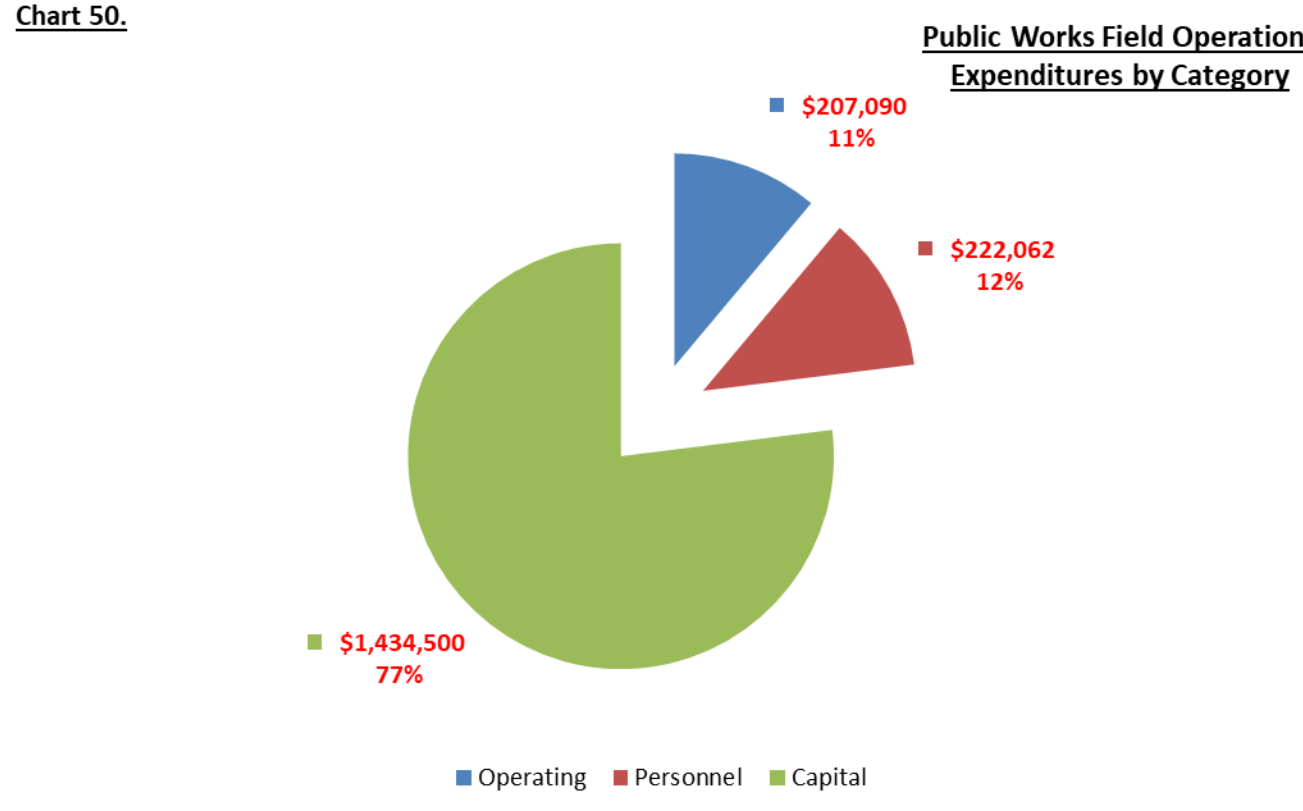


Chart 50.



FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Stormwater
Budget In Total	$115,960
Operating Budget	$115,960
Capital Budget	$ -
Full-Time Employees	1

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

SERVICES PERFORMED

- Regularly clean Borough's:
  - 57.6 miles of local streets
  - 12.46 miles of state highways
  - seven municipal parking lots
  - parking garage



BUDGETARY ACTIVITIES

- Street Cleaning (431)

2024 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
- Received and trained staff on operations of new sweeper

2025 GOALS

- complete street cleaning operations based on existing ordinance and schedule
- provide weekly surface cleaning for the Borough's seven parking lots
- provide monthly parking garage cleaning
- Purchase smaller leaf vacuum using 902 grant

Graph 47.

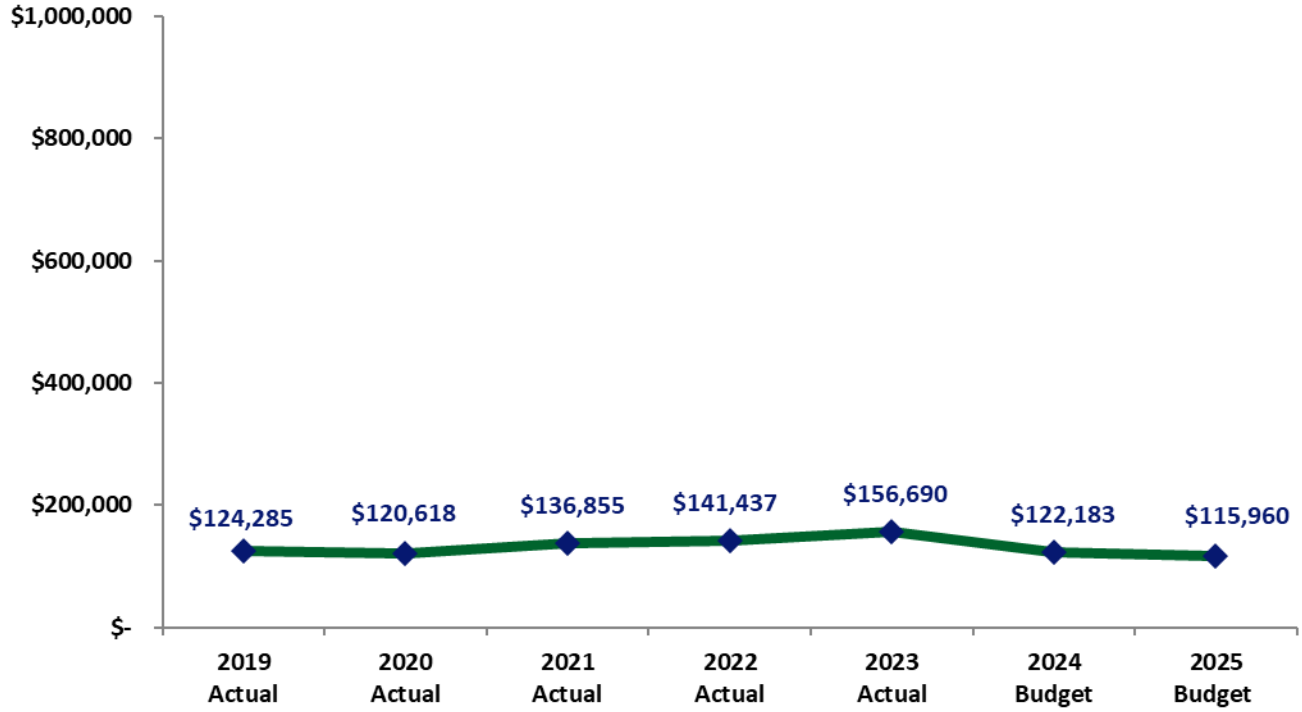
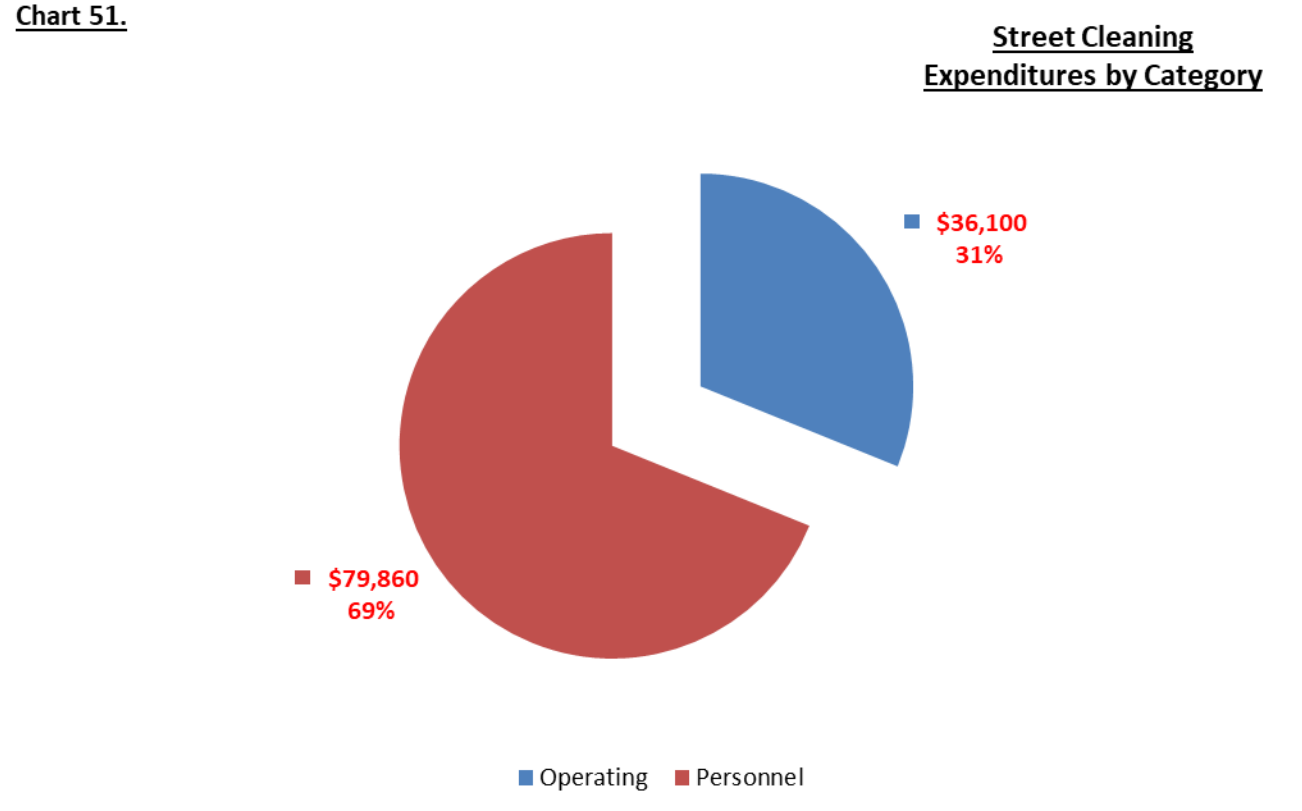


Chart 51.



FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Water
Budget In Total	$348,644
Operating Budget	$298,644
Capital Budget	$50,000
Full-Time Employees	2

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)

2024 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.
- Rolled out the Laboratory Information Management System (LIMS) to track all lab related data and analyses.
- Started quarterly monitoring for PFAS/PFOA per PADEP regulations.
- Updated our Quality Manual and several SOPs to reflect current laboratory practices.

2025 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.
- Replace existing lab casework in the main lab to ensure continuing safety for all lab personnel.
- Continue to monitor for PFAS/PFOA.

Graph 63.

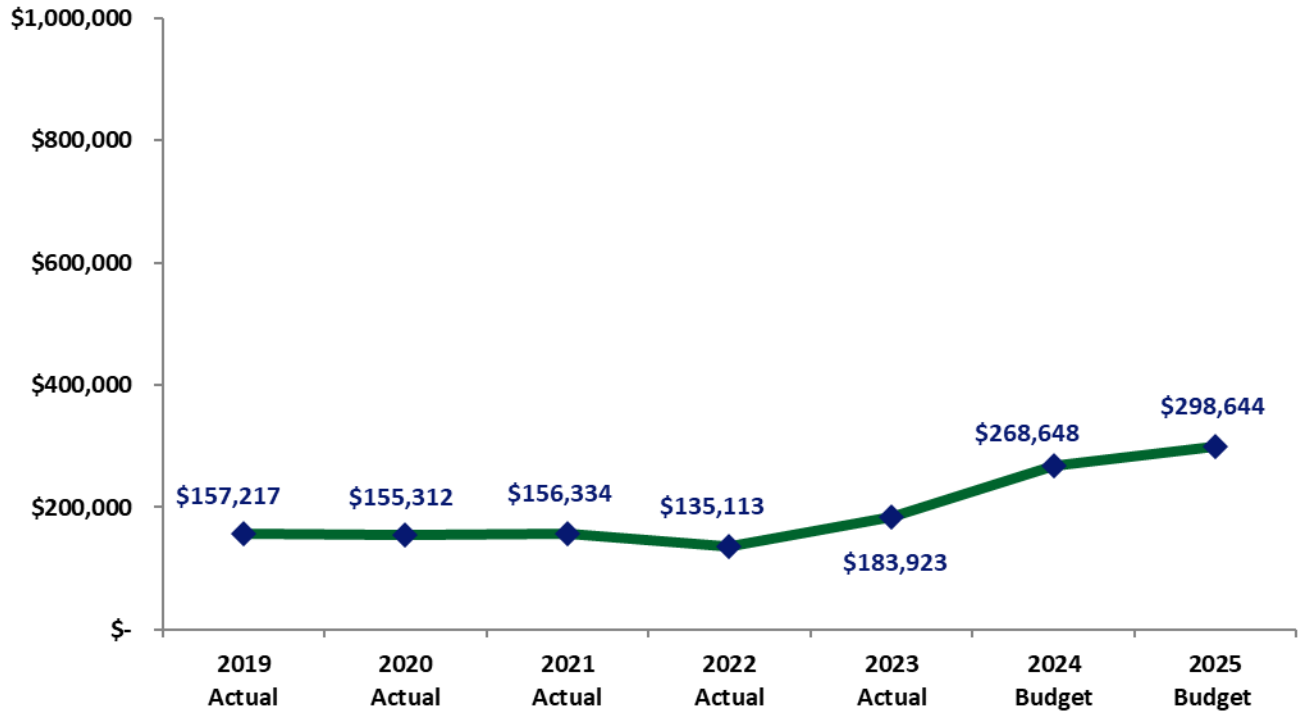
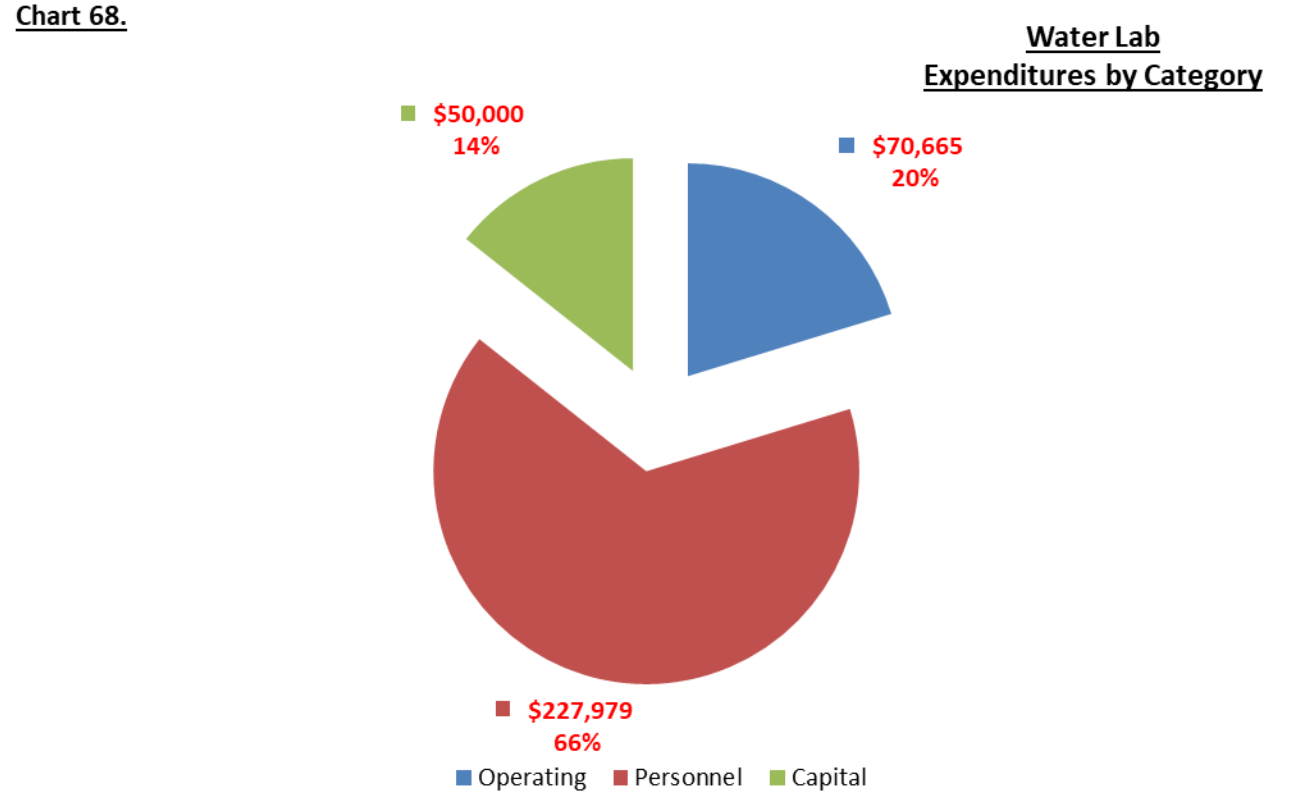


Chart 68.



FUNCTION OVERVIEW

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

Function Snapshot	
Department	Water Resources
Applicable Funds	Water
Budget In Total	$7,848,903
Operating Budget	$1,828,003
Capital Budget	$6,020,900
Full-Time Employees	8.50

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)

2024 ACCOMPLISHMENTS

- Maintained complete regulatory compliance
- Supported Ridge Street Water Tank final design, permitting, and bidding for construction contract for eventual replacement of 90-year old Ridge Street Water Storage Tank
- Secured necessary permits for chemical feed pump replacements, sodium hydroxide day tank, chlorinator replacements, combined filter effluent sample taps, sodium hydroxide and corrosion inhibitor feed point location change, new pH probe, and flocculator mixer replacement
- Rebuilt four of the eight sand filters at Water Treatment Plant
- Initiated pilot testing to establish final design for treatment facilities needed to comply with pending PFAS regulations
- Replaced old flocculators with new units

2025 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 filter rehabilitation project by rebuilding the last four sand filters
- Support Ridge Street Water Storage Tank replacement construction project
- Complete upgrades to sludge transfer station/replace old infrastructure
- Complete pilot testing of various PFAS removal media and support construction of new facilities to comply with pending PFAS regulations.
- Undertake investigation of converting treatment plant flat rubber roof to a green roof

FINANCIAL SUMMARIES

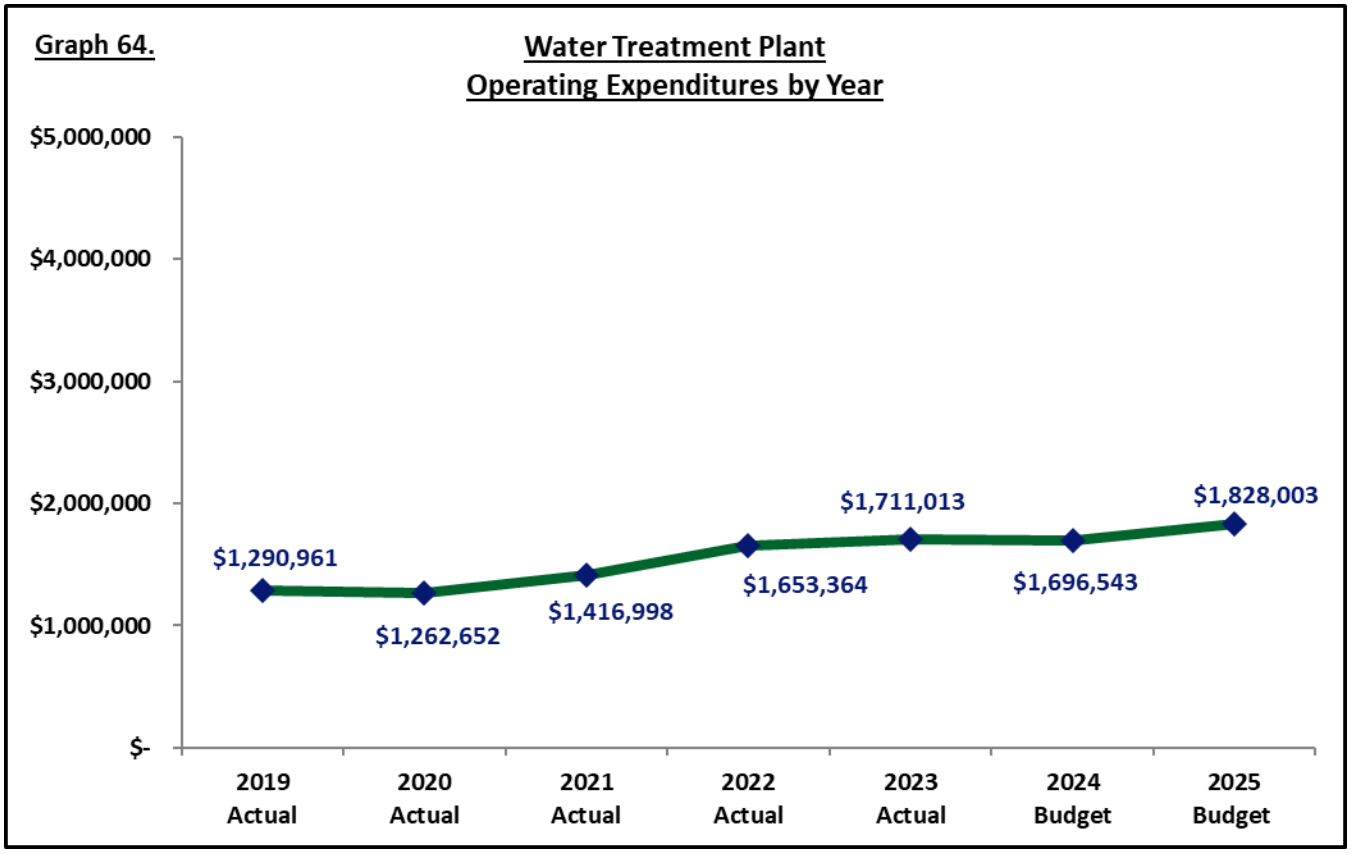
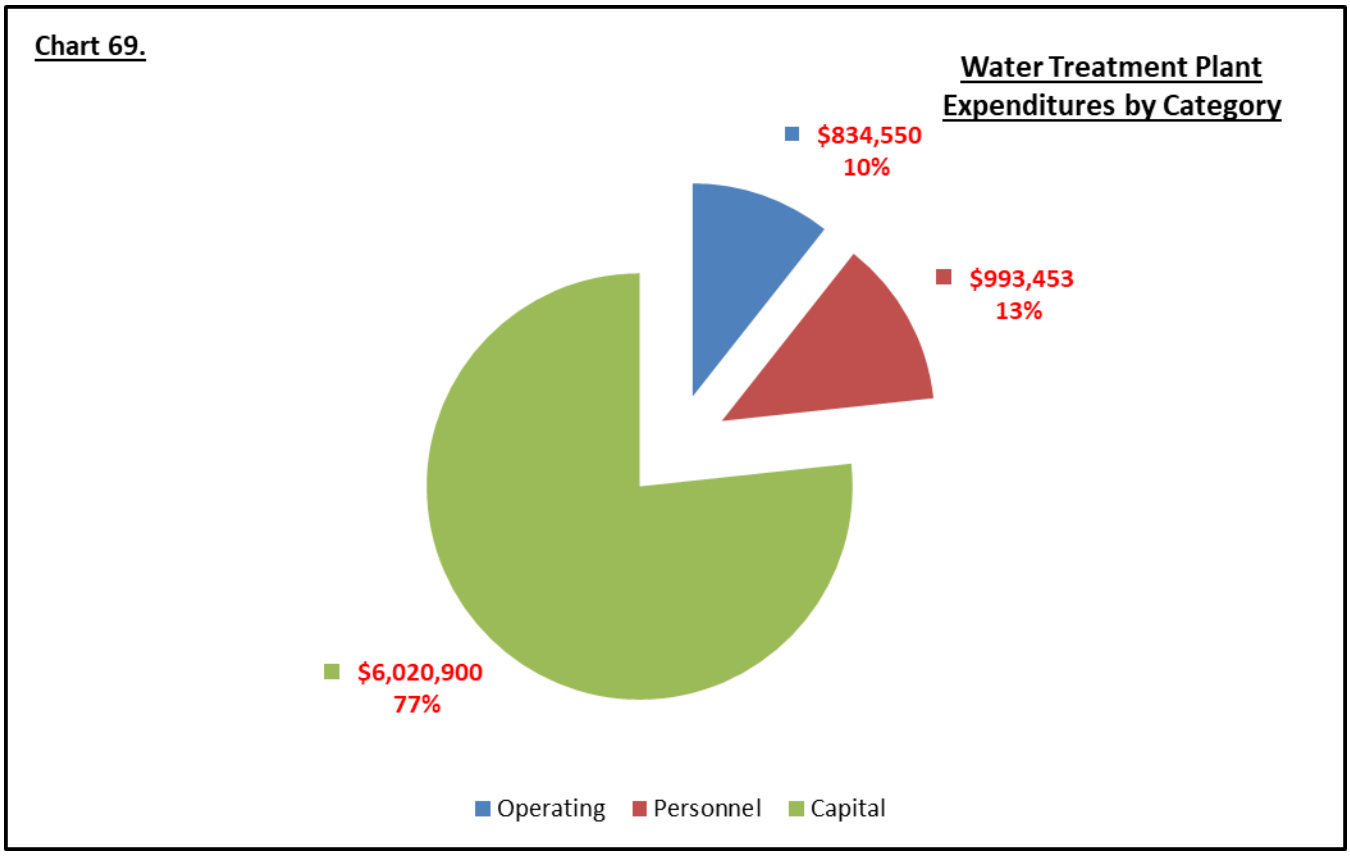


Chart 69.


Water Treatment Plant
Expenditures by Category
$834,550
10%
$993,453
13%
$6,020,900
77%
Operating
Personnel
Capital

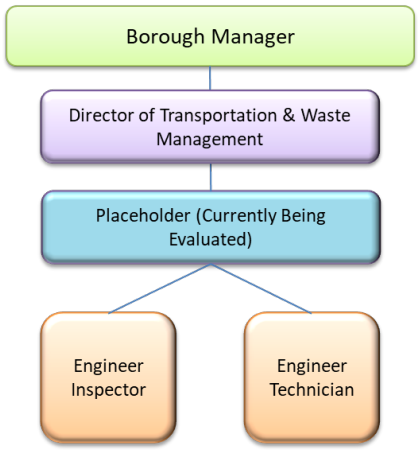


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Department of Transportation & Waste Management

Chart 45a.

Department of Transportation & Waste Management



DEPARTMENT OVERVIEW

The department is responsible for the management of Borough facilities and infrastructure associated with Transportation and Solid Waste Collection. This infrastructure includes 57 miles of streets, 18 miles of avenues, 43 traffic signals, 317 street lights. 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 (sometimes buried) infrastructure that require extensive replacement strategies.

Department Functions	Department Financial Summary	
Engineering	**Associated Funds**	All Funds
Traffic Control	**Budget In Total**	$1,581,174
Street Lighting	**Operating Budget**	$1,126,174
	Capital Budget	$455,000
	Full-Time Employees	5.25

PERFORMANCE MEASURES

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**: 1) Develop a Water Service Line Material Identification and Replacement Plan.				
Dept./ *Function*	**Performance Measure**	**2023 Actual**	**2024 Actual**	**2025 Target**
Department of Transportation & Waste Management *Engineering*	Identify unknown water service line material types.	N/A	Developed an inventory of 7,500 service lines identifying those that still need investigated.	Investigate 600 service lines to determine material type.
	Develop a plan for removing all Lead water service line material types.	N/A	N/A	Develop a Lead water service line removal plan.

Evaluation: The Borough is currently developing a plan to address water service line materials that are identified as lead. As the Borough conducted its investigation it was noted that there were a number of properties that did not have clear history on what types of service lines existed and the Borough is working to address any that may be lead.

FINANCIAL SUMMARIES

Table 23b.
Department of Transportation & Waste Management Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Engineering							
Operating Expenses	425,888	459,651	391,408	372,956	407,752	450,368	377,564
Capital Expenses	15,270	-	-	-	18,418	50,000	-
Total	**441,158**	**459,651**	**391,408**	**372,956**	**426,170**	**500,368**	**377,564**
Street Lighting							
Operating Expenditures	296,504	294,892	269,111	295,764	298,719	336,729	338,202
Capital Expenditures	-	-	-	-	200,280	-	-
Total	**296,504**	**294,892**	**269,111**	**295,764**	**498,999**	**336,729**	**338,202**
Traffic Control							
Operating Expenses	280,296	197,798	208,706	201,468	225,084	396,872	410,408
Capital Expenses	120,582	242,151	80,865	39,421	264,884	615,000	455,000
Total	**400,878**	**439,949**	**289,571**	**240,889**	**489,968**	**1,011,872**	**865,408**
Total	**1,138,539**	**1,194,492**	**950,090**	**909,609**	**1,415,137**	**1,848,969**	**1,581,174**

Graph 42a.

Department of Transportation & Waste Management
Total Expenditures by Year

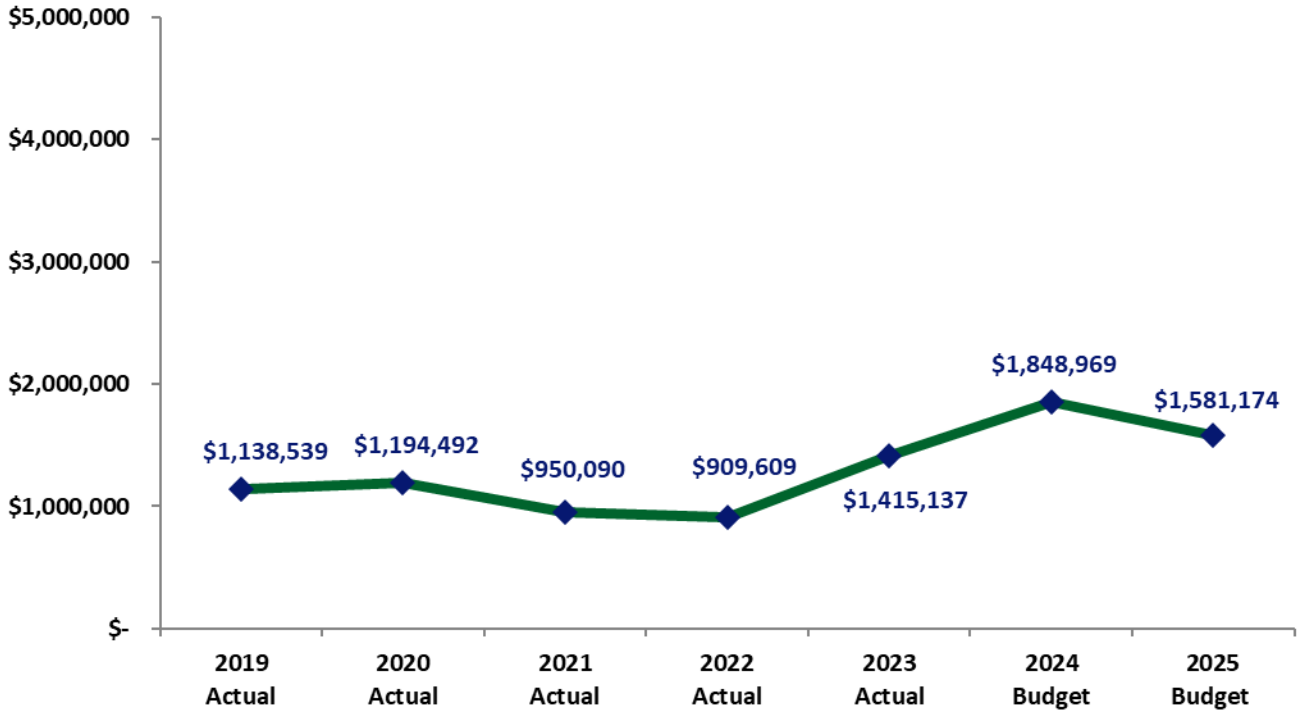
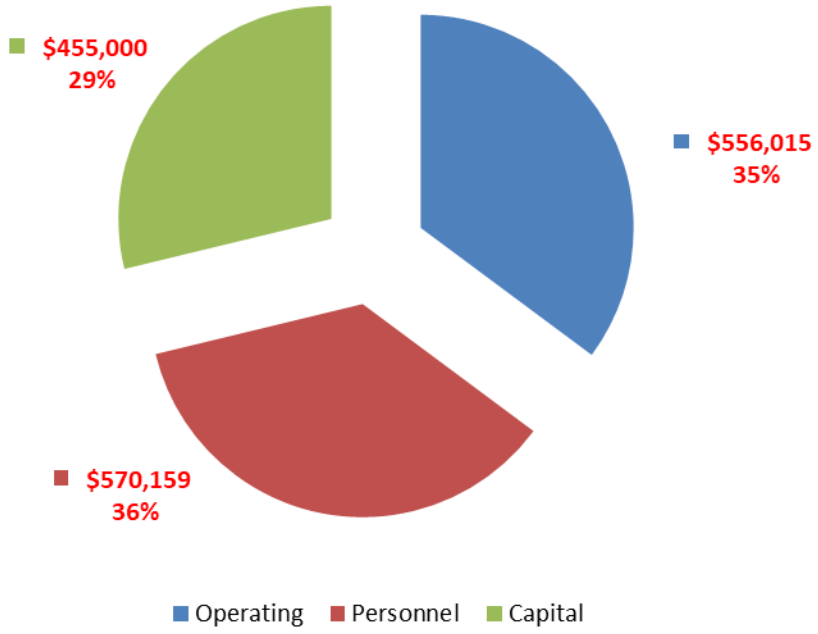


Chart 46a.

Department of Transportation & Waste Management
Expenditures by Category



FUNCTION OVERVIEW

The Department of Transportation & Waste Management 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, and other necessary property and public information records primarily related to Engineering, Transportation, and Solid Waste and Recycling.

Function Snapshot	
Department	Transportation & Waste Management
Applicable Funds	All Funds
Budget In Total	$377,564
Operating Budget	$377,564
Capital Budget	$ -
Full-Time Employees	3.25

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
- reviews subdivision & land development plans
- Manages construction bond administration



BUDGETARY ACTIVITIES

- Engineering (408)

2024 ACCOMPLISHMENTS

2024 Goal	Actions Completed During 2024
Startup construction of final phase of Carlisle Connectivity Project (Project 1) along Carlisle Spring Road and North Hanover Street transportation corridors	Project 1's pre-construction meeting was held in February 2024 and construction commenced in April 2024. Initial Tasks include authority water line replacements, Fairground Avenue roadway reprofiling, construction of the

	retaining wall on Chen's property, and installing the curbing for the new roundabout. Managed Project 1 grant requirements.
Upgrade handicapped pedestrian ramps in conjunction with roadwork	Completed all 29 curb ramp upgrades required for 2024 road paving program
Undertake road maintenance program consistent with 2024 plan	Milled and repaved 1.25 miles of streets and applied 0.62 miles of ultra-thin bonded wearing course and applied 0.45 miles of micro-surfacing, and used State Liquid Fuel grant funds.
Support vision zero imitative by offering projects that enhance pedestrian and cyclist safety.	Managed newly formed Vision Zero Subcommittee, conducted 10 meetings, and applied for SS4A grant to develop a Vision Zero Plan.
Support Climate Action Committee with development and implementation of a Climate Action Plan.	Successfully purchased 5 EVs to replace Borough owned ICE vehicles and completed DEP grant requirements to receive $37,500.
Comply with EPA's Water Service Line Material Identification program and submit initial data set through DEP.	Developed Data Collection Plan and submitted initial data set of approximately 7,000 records through DEP's system.

2025 GOALS

- Provide consistent public works services and operations.
- Provide engineering professionalism.
- Provide efficient citizen support and response.
- Continue transportation construction activity associated with the Carlisle Connectivity Project (Project 1).
- Develop a 2-year (2025 & 2026) roadway maintenance plan that includes a crack sealing component in addition to the standard Mill & Pave, Ultra-Thin Bonded Wearing Course, and micro-surfacing components. Continue to rely to the maximum extent possible on using in-house resources.
- Manage vision zero subcommittee by offering projects that strive towards the Vision Zero goal of zero transportation related deaths and serious injuries.
- Provide engineering services to assess and improve traffic management and safety, including bicyclist and pedestrian improvements.
- Support Climate Action Committee with implementation of the Climate Action Plan's Transportation items.
- Coordinate Borough infrastructure rehabilitation projects so all infrastructure within a project area is appropriately addressed.
- Evaluate solid waste and recycling contract to provide residents with the best value possible.

Graph 43.

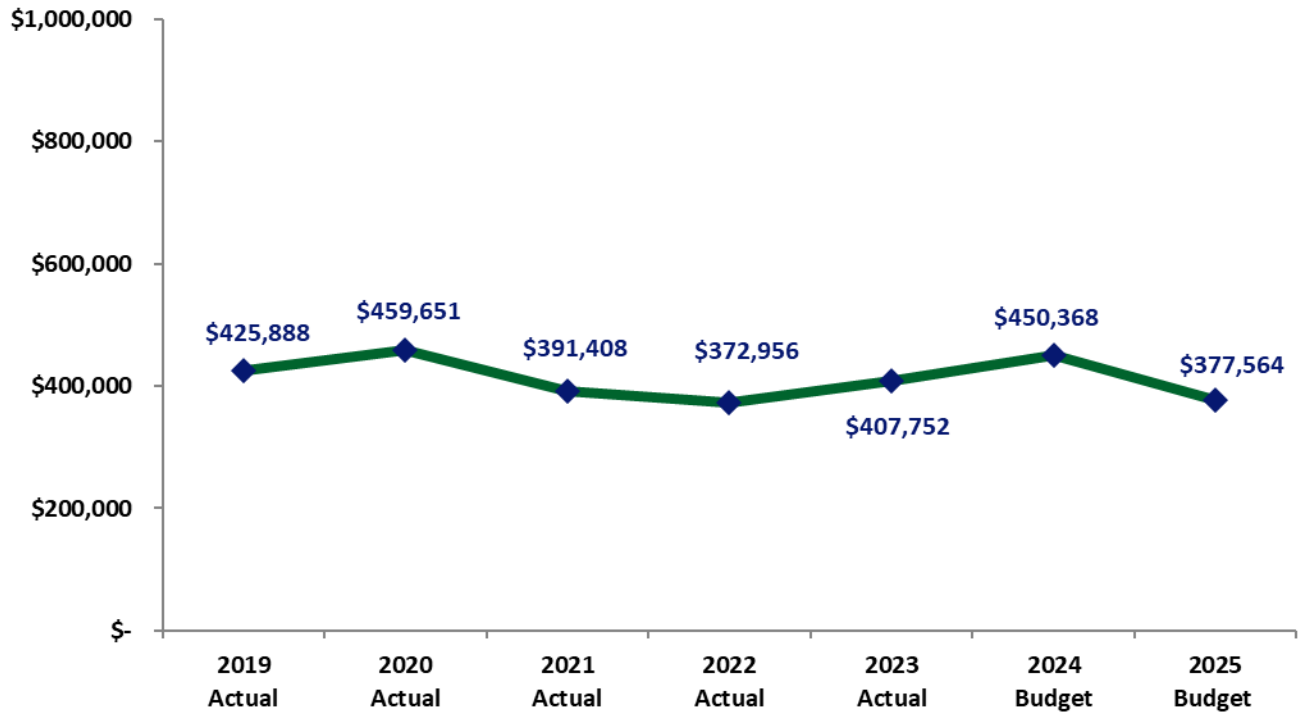
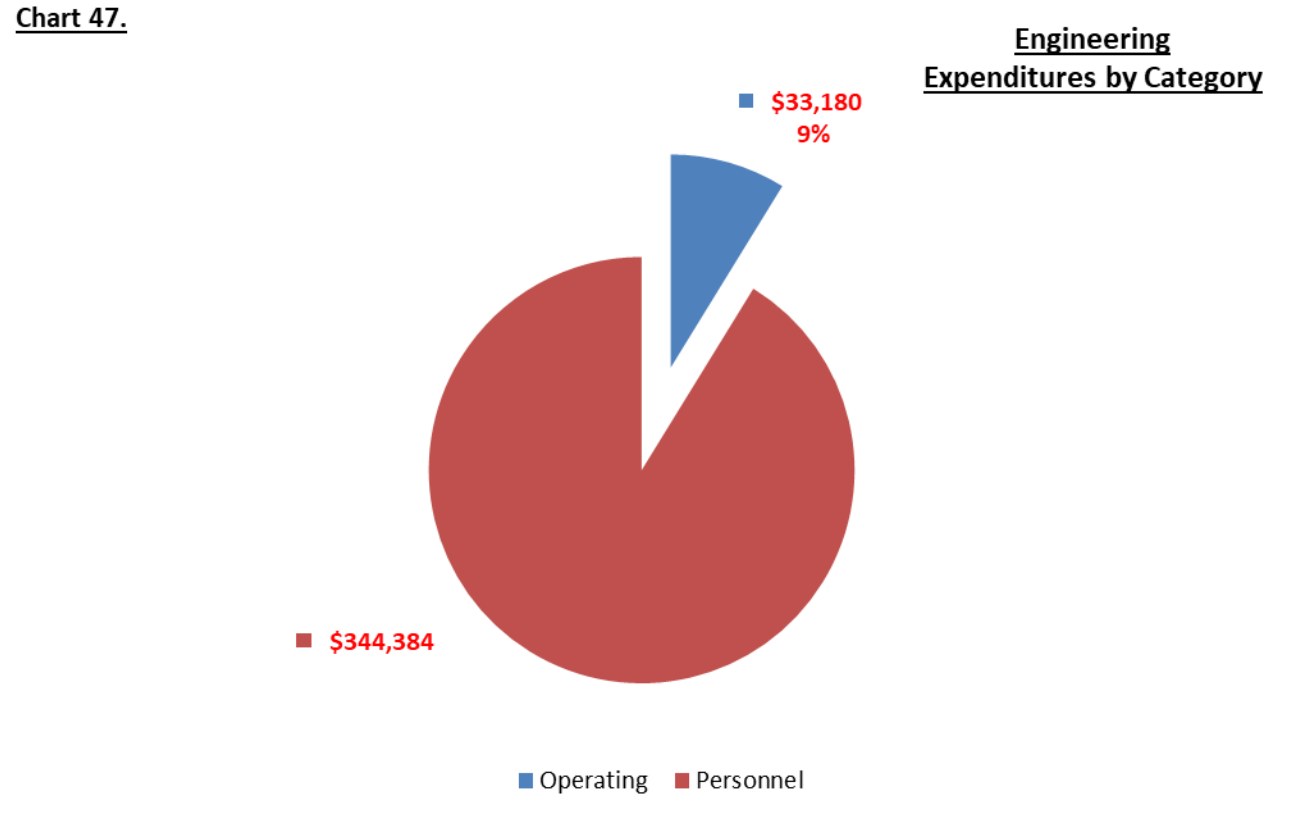


Chart 47.



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	Traffic & Waste Management
Applicable Funds	General; Capital Projects
Budget In Total	$865,408
Operating Budget	$410,408
Capital Budget	$455,000
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)



2024 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
- used summer interns to complete curb painting program
- executed grant agreement with PennDOT for a Green Light Go grant and prepared contract documents to install new detection devices along Hanover and High Street corridors to use grant funding.
- replaced worn out road diet thermoplastic markings with new thermoplastic markings

2025 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 in accordance with PennDOT Traffic Signal Technology grant funds.
- replace traffic signal equipment along High and Hanover Street corridors using PennDOT Green-Light-Go grant funds.
- replace outdated equipment at one signalized intersection per year
- evaluate intersections for Lead Pedestrian Interval and No Turn on Red implementation and work with PennDOT for potential changes to Traffic Signal Permits to reflect study findings.

FINANCIAL SUMMARIES

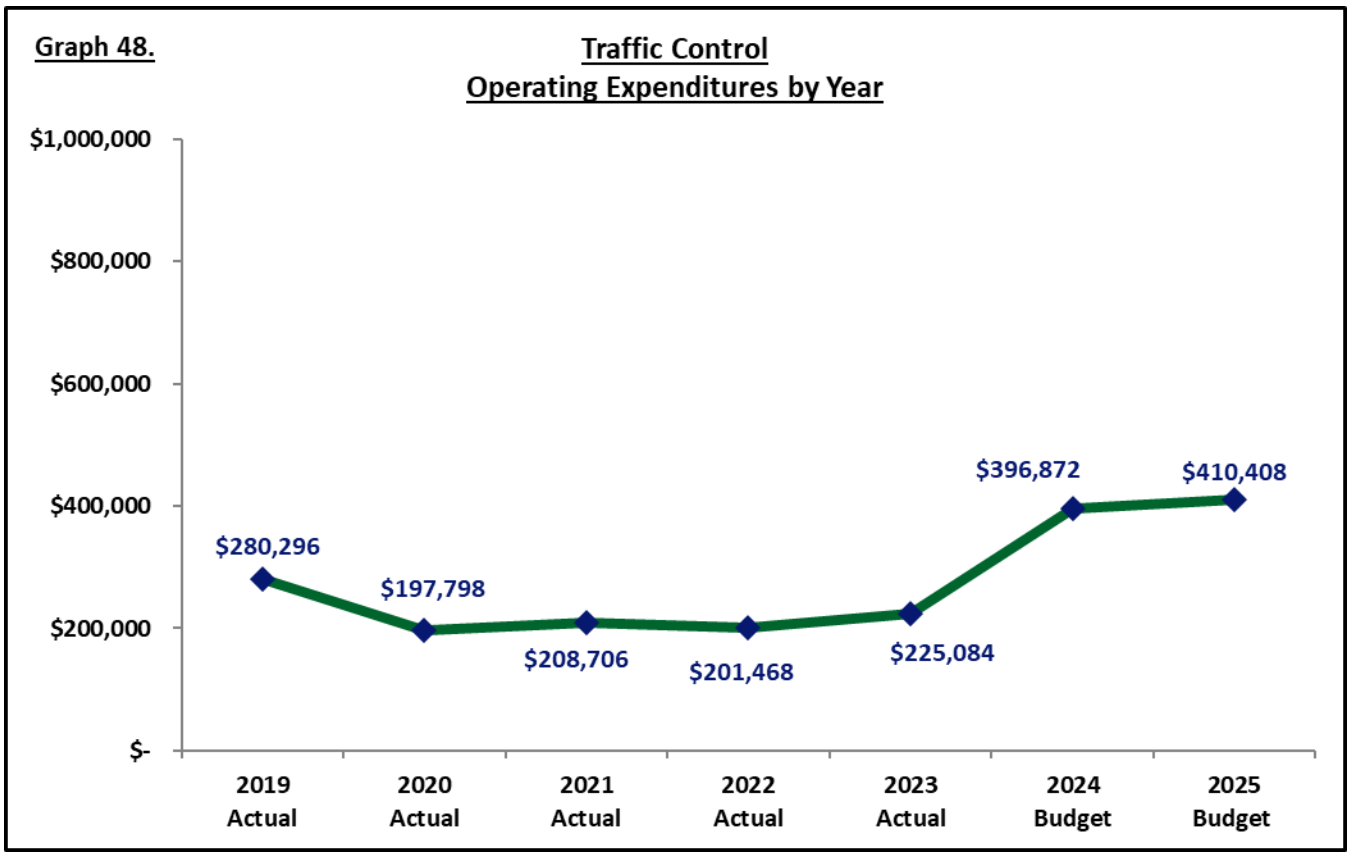
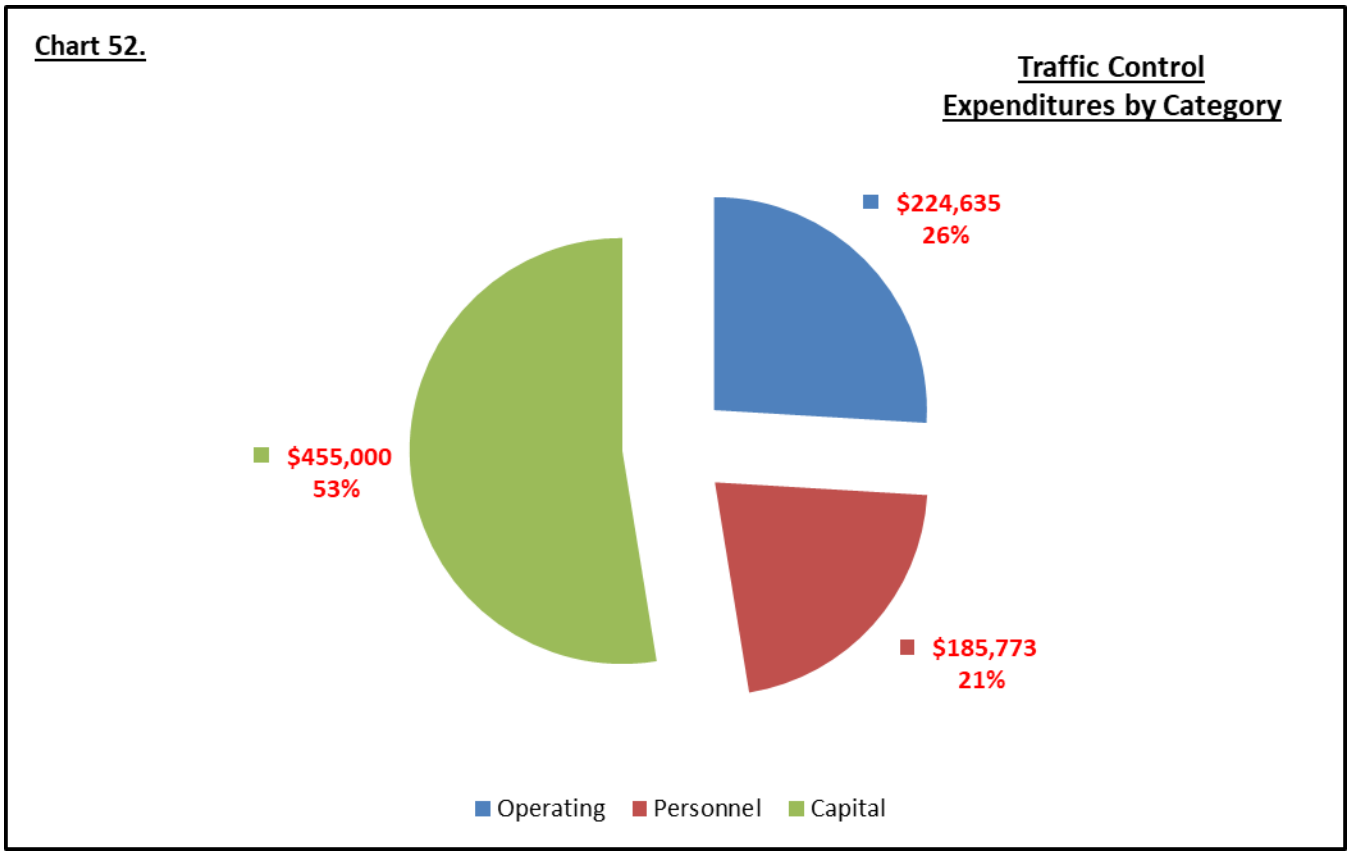


Chart 52.


Traffic Control
Expenditures by Category
$224,635
26%
$455,000
53%
$185,773
21%
Operating
Personnel
Capital

FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	General; Capital Projects
Budget In Total	$338,202
Operating Budget	$338,202
Capital Budget	$ -
Full-Time Employees	0.40

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

SERVICES PERFORMED

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

BUDGETARY ACTIVITIES

- Street Lighting (434)



2024 ACCOMPLISHMENTS

- Completed quarterly inspections of borough-owned street lights and notified PPL when its lights needed maintenance.
- Assisted other departments with electrical issues
- Completed replacement of underground wiring on High Street
- Color coded downtown streetlights and labeled pertinent breakers

2025 GOALS

- complete maintenance and repair for all Borough-owned street lighting fixtures
- continue to work with PPL on cobra head replacement from HPS fixtures to LED fixtures
- replace old wiring in downtown decorative street lights

Graph 49.

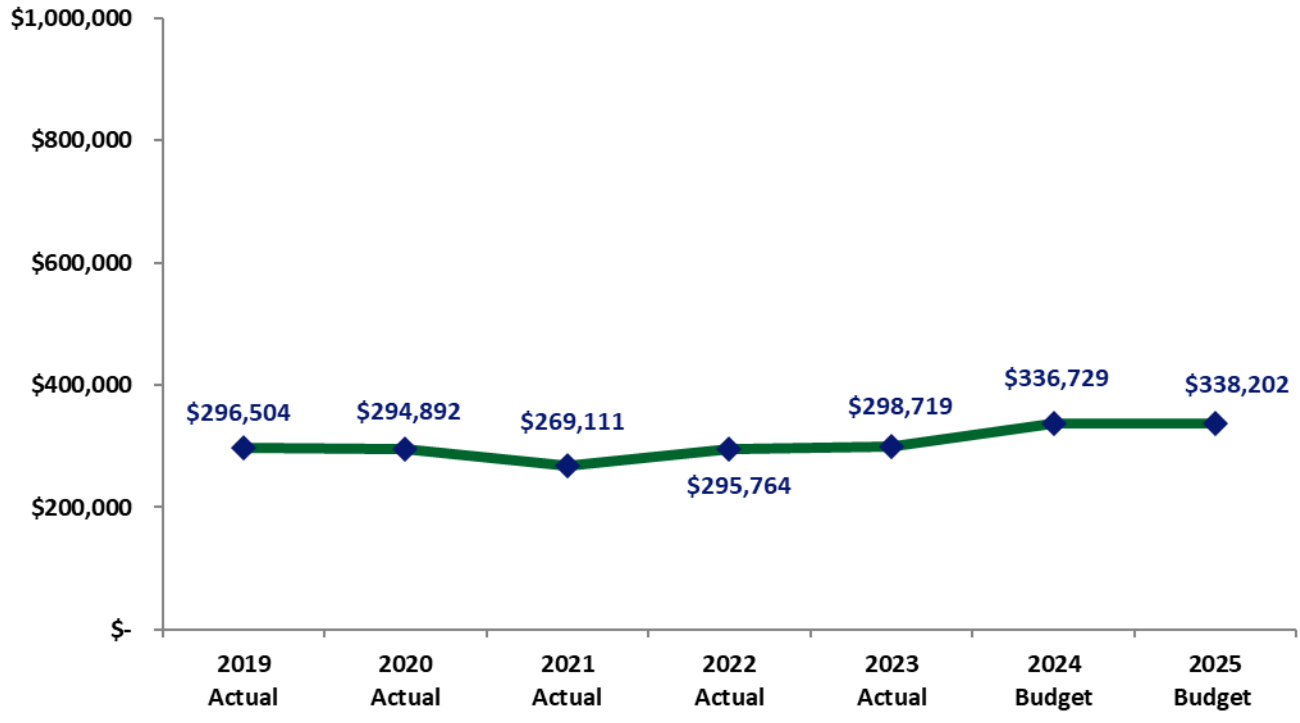
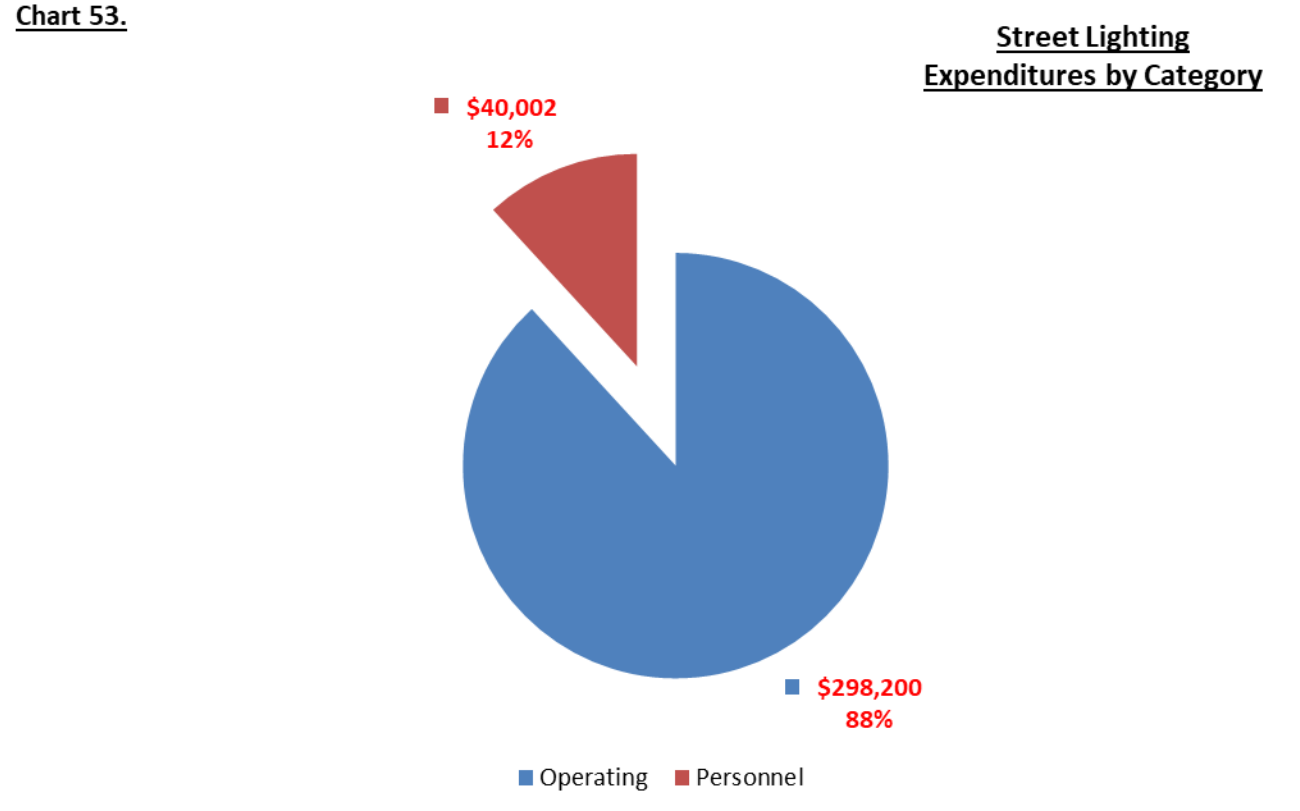


Chart 53.



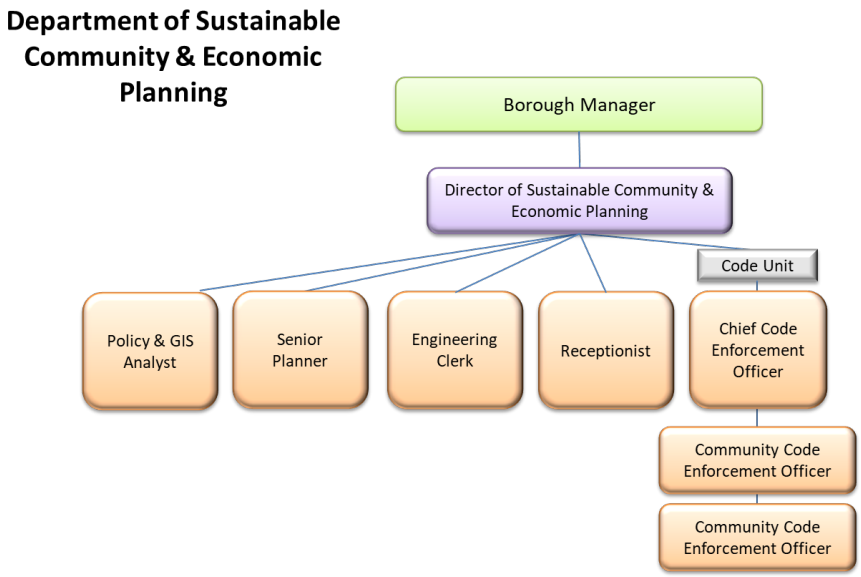


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Department of Sustainable Community & Economic Planning

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	$4,127,187
Operating Budget	$946,337
Capital Budget	$3,180,850
Full-Time Employees	5.50

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**	**2023 Actual**	**2024 Actual**	**2025 Target**
Department of Sustainable Community & Economic Planning *Code Enforcement*	Maximize the number of registrations recorded in the rental housing inspection software.	Total Registered Rental Dwelling Units: 3,924	Total Registered Rental Dwelling Units: 4,256	Continue to identify Rental Dwelling Units that still need to register.

2024 ACCOMPLISHMENTS

- Enforced rental housing program
- Registered rental dwelling units increased from 3,924 units to 4,256 units
- Rental dwelling unit occupancy licenses increased from 337 to 641 (per property)
- Approved rental dwelling units increased from 798 units to 1,013 units
- All Code Officials became certified in residential building codes
- Supported Borough Council's strategic plan and intended outcomes
- Guided the Land Use Reform subcommittee to improve the connection between local regulations, the comprehensive plan, and other policy goals relating to land use
- Hired Policy and GIS Analyst for community planning and municipal operations support
- Constructed a community garden for the Housing Authority with grant funding
- Grant funding identified for Vision Zero action planning and regional safety initiatives
- Grant funding identified for small area plans at E. High Street and N. Hanover Street
- Grant funding identified to reduce municipal sources of GHG emissions

- Hosted three (3) interns to assist with lead service line inventory and analyze discretionary and by-right permit processes to encourage infill, reuse, or historic preservation where strategically and contextually appropriate
- Completed a historic property survey with Certified Local Government (CLG) grant funds from FY22 and FY23, published findings, and an interactive survey map
- Current Greenhouse Gases (GHG) inventory published on Borough website
- Provided training to HARB and prepared annual report for participation in CLG program
- Started evaluating newer versions of the International Property Maintenance Code (IPMC) [2006] as part of the Rental Program review
- Managed the National Flood Insurance Program (NFIP) by enforcing the Borough's Floodplain Management ordinance (Chapter 135) and coordinating with the Pennsylvania Emergency Management Agency (PEMA) and Federal Emergency Management Agency (FEMA) to prepare for the new NFIP Compliance Audit Program

2025 GOALS

- Complete registration, inspection, and licensing for all eligible rental dwelling units
- Lead economic development programs available to residents and property owners such as: energy assistance, homeowner utility assistance, rental rehabilitation, shop steading loan, sidewalk repair assistance, street view grant, and tree removal and replacement funding.
- Use the 2024 historic district survey as a planning tool to consider the efficacy of Certificate of Appropriateness review and issuance in local historic preservation
- Provide technical support to the Land Use Reform subcommittee, Planning Commission, Climate Action Committee, and Zoning Hearing Board
- Interdepartmental collaboration on Vision Zero planning and small area planning for East High Street and North Hanover Street gateways
- Provide planning and economic development leadership and build technical capacity with training and professional development



Table 23a.

Department of Sustainable Community & Economic Planning

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Code Enforcement							
Operating Expenditures	335,596	386,727	428,347	717,131	858,124	1,026,603	946,337
Capital Expenditures	810,147	1,185,831	2,060,196	2,645,378	612,327	3,333,521	3,180,850
Total	**1,145,744**	**1,572,558**	**2,488,543**	**3,362,509**	**1,470,451**	**4,360,124**	**4,127,187**
Total	**1,145,744**	**1,572,558**	**2,488,543**	**3,362,509**	**1,470,451**	**4,360,124**	**4,127,187**

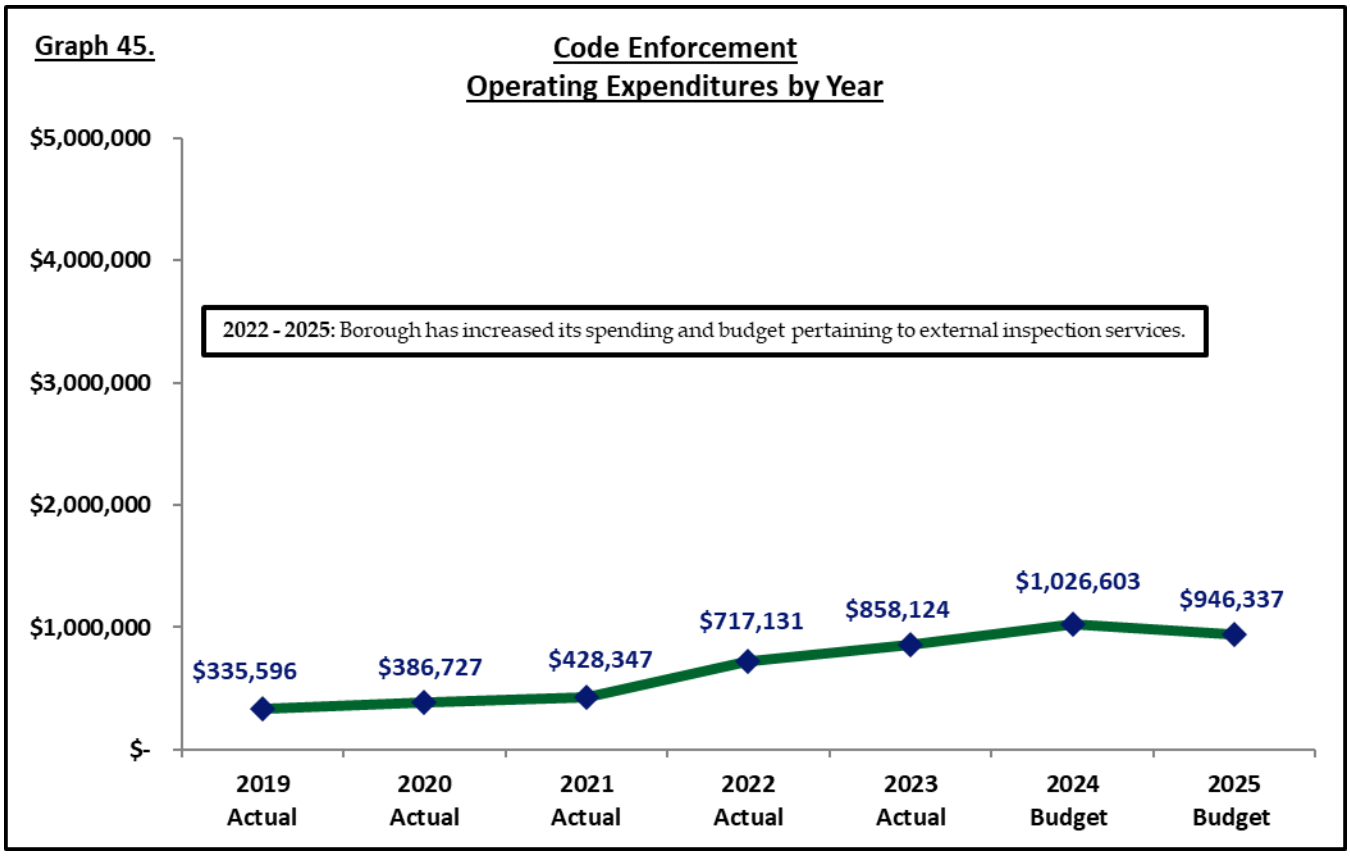
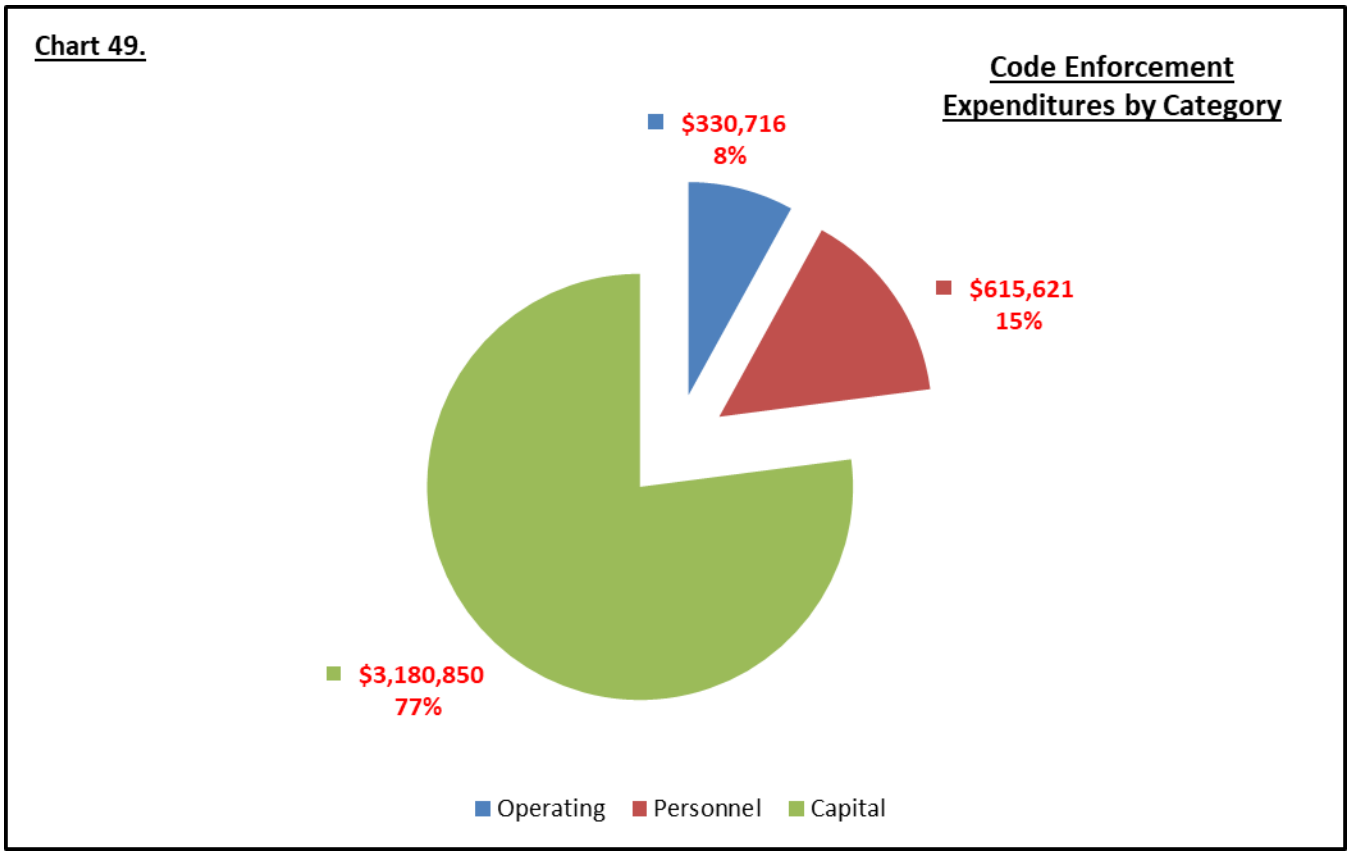


Chart 49.


Code Enforcement Expenditures by Category
$330,716
8%
$615,621
15%
$3,180,850
77%
Operating
Personnel
Capital

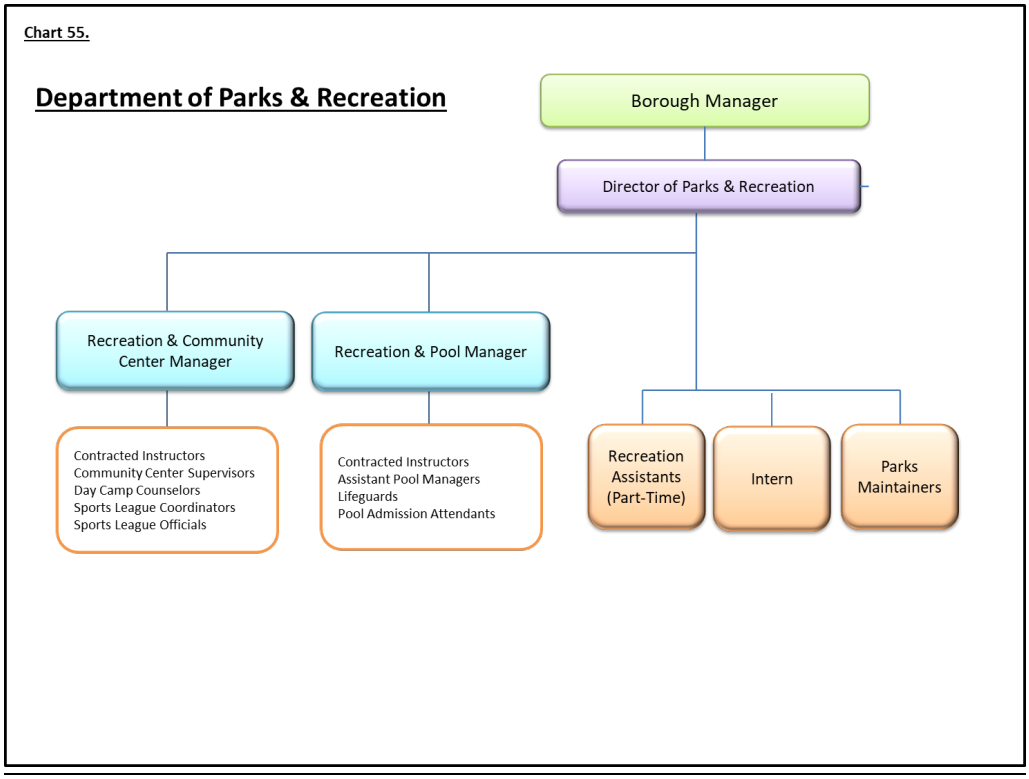


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Department of Parks & Recreation

Carlisle All-America City 2021

Chart 55.



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**	$1,697,985
Parks Maintenance	**Operating Budget**	$1,318,485
Shade Trees	**Capital Budget**	$379,500
Community Center	**Full-Time Employees**	6

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	2023 Actual	2024 Actual	2025 Target
Department of Parks and Recreation *Parks*	Provide unique park amenities offered to the public in cooperation with community organizations by seeking alternative funding sources for facility renovation and construction.	Fort Letort playground was completed and opened to the public in October 2023. A contract was signed for the Valley Meadows pump track and work to start in 2023.	Completion of the pump track at Valley Meadows Park.	Support and collaborate efforts with organizations to provide the community with unique park opportunities.

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	2023 Actual	2024 Actual	2025 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.	Fairground Avenue Linear Park- Skate Spot opened 2/23. The tennis courts at LeTort Park were converted to four dedicated pickleball courts. Suggestions from 2022 Carlisle Recreation Survey are being implemented.	Determine topics for Engage Carlisle surveys. Story Forest installed at Fort LeTort per 2022 participant survey.	Survey program participants for feedback on programs and special events they would like to see offered.

Table 24.

Department of Parks & Recreation Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Parks and Recreation Admin.							
Operating Expenditures	202,888	204,565	213,820	197,209	193,818	221,452	228,198
Capital Expenditures	-	-	-	-	-	13,810	-
Total	**202,888**	**204,565**	**213,820**	**197,209**	**193,818**	**235,262**	**228,198**
Recreation Services							
Operating Expenditures	214,923	157,263	203,474	233,205	256,406	256,209	272,140
Capital Expenditures	-	-	-	-	-	-	-
Total	**214,923**	**157,263**	**203,474**	**233,205**	**256,406**	**256,209**	**272,140**
Swimming Pool							
Operating Expenditures	150,870	29,483	141,794	188,154	181,193	185,063	193,002
Capital Expenditures	16,964	3,780	28,852	11,672	18,025	32,000	6,500
Total	**167,835**	**33,263**	**170,646**	**199,826**	**199,218**	**217,063**	**199,502**
Parks Maintenance							
Operating Expenditures	377,751	339,759	286,346	307,541	239,878	385,408	490,449
Capital Expenditures	71,596	62,357	9,705	383,605	492,330	165,100	148,000
Total	**449,347**	**402,116**	**296,051**	**691,146**	**732,208**	**550,508**	**638,449**
Shade Trees							
Operating Expenditures	6,996	6,930	7,074	5,860	10,250	10,000	10,000
Capital Expenditures	-	-	-	-	-	-	-
Total	**6,996**	**6,930**	**7,074**	**5,860**	**10,250**	**10,000**	**10,000**
Community Center							
Operating Expenditures	92,043	77,578	96,260	109,352	104,059	118,668	124,696
Capital Expenditures	154,644	-	8,250	-	35,099	176,000	225,000
Total	**246,686**	**77,578**	**104,510**	**109,352**	**139,158**	**294,668**	**349,696**
Total	**1,288,675**	**881,715**	**995,575**	**1,436,598**	**1,531,058**	**1,563,710**	**1,697,985**

Graph 51.

Department of Parks & Recreation
Total Expenditures by Year

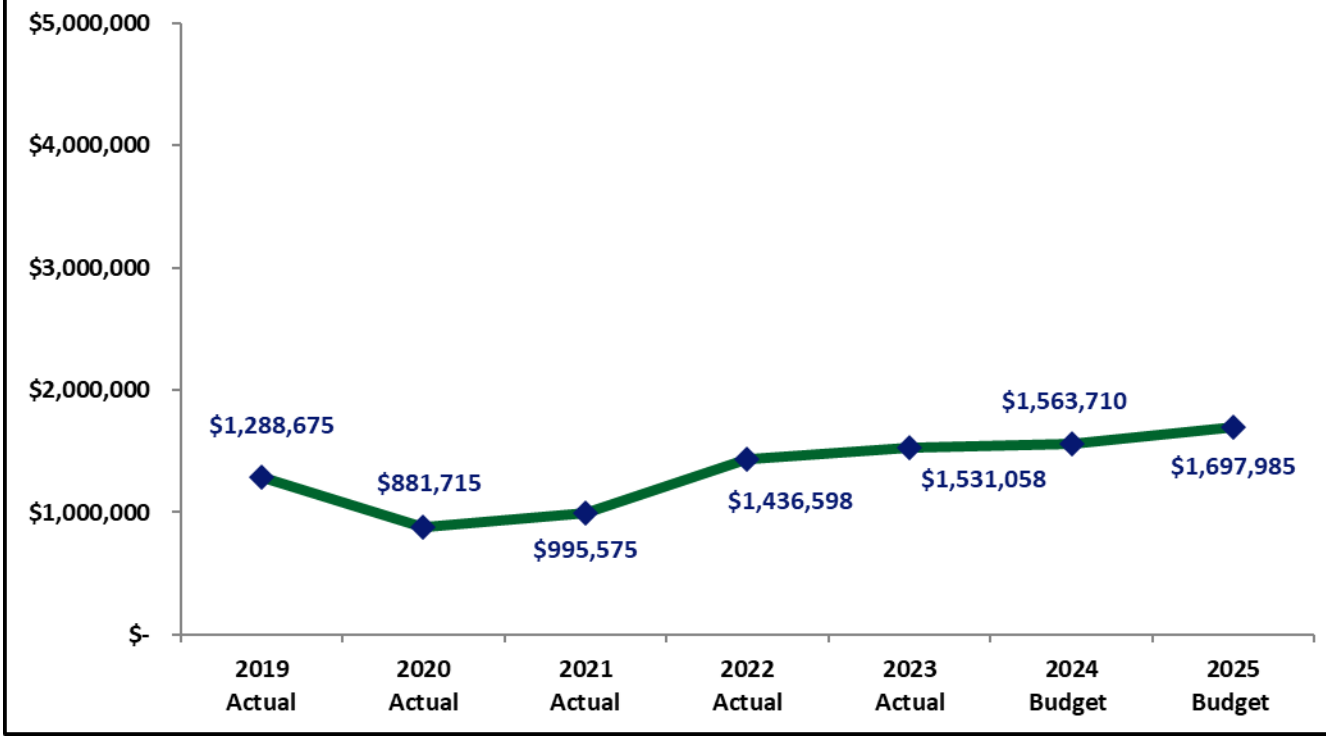
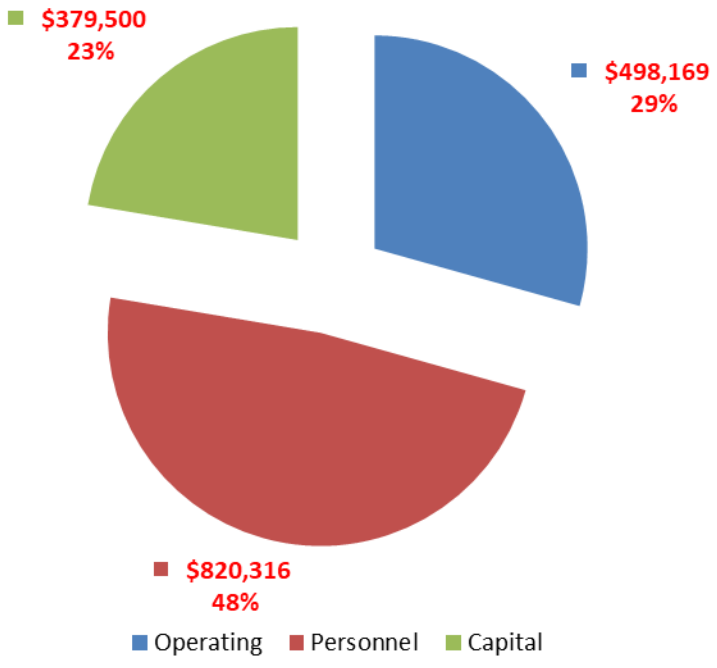


Chart 56.

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	$228,198
Operating Budget	$228,198
Capital Budget	$ -
Full-Time Employees	1

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)

2024 ACCOMPLISHMENTS

- Submitted a Department of Conservation and Natural Resources Grant for a Comprehensive Park, Recreation and Open Space.
- Bird Town Carlisle committee was formed. Application for Bird Town Carlisle submitted to Bird Town, Pennsylvania.
- Submitted an application to the League of American Bicyclists on behalf of Carlisle Borough for the Bicycle Friendly Community program.

2025 GOALS

- Develop and implement a comprehensive Parks, Recreation and Open Space Plan.
- Offer engaging recreation opportunities by collaborating with community organizations and other providers.

Graph 52.

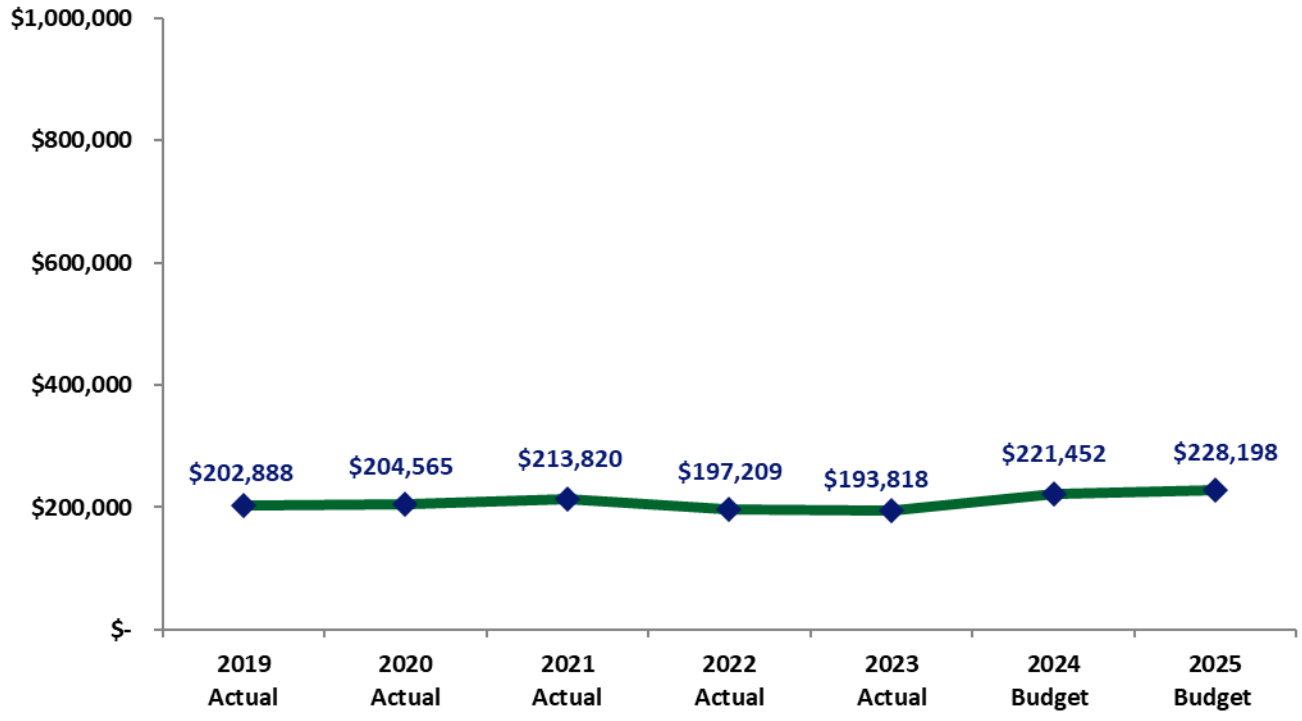
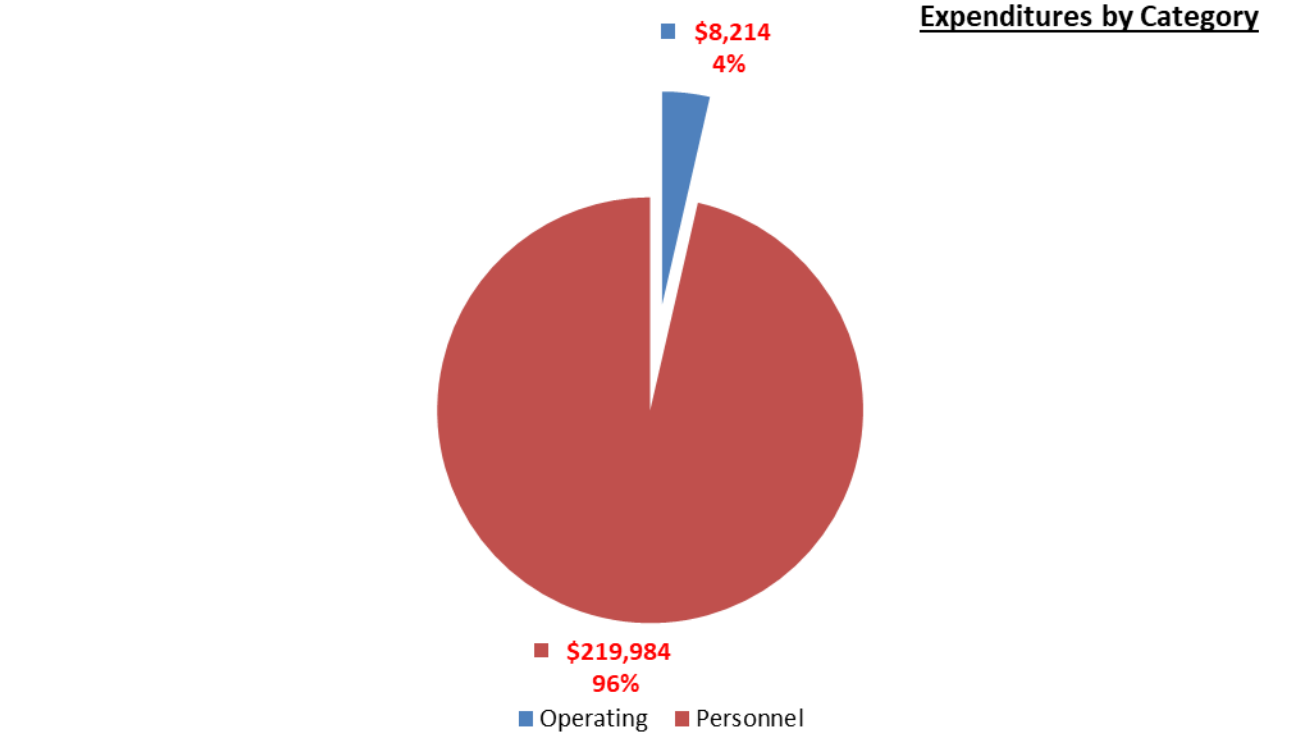


Chart 57.



FUNCTION OVERVIEW

The Recreation Services primary responsibility is to provide a wide range of recreation 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	$272,140
Operating Budget	$272,140
Capital Budget	$ -
Full-Time Employees	1.90

SERVICES PERFORMED

- Recreation opportunities:
  - Pre-School programs such as Tumbling Tots, Ballet Bunnies, Little Hoopers, etc.
  - Youth programs such as Summer Day Camp, Soccer Shots, Tumbling, Dance, Comic Drawing, Intro to Fishing, etc.
  - Adult programs such as POUND, Blissful Strength & Balance, Yoga, Pilates, Beekeeping, Fly Tying, etc.
  - Sports such as Fencing, Lacrosse, Tennis, Basketball clinics, camps, and open gym, youth and women Volleyball clinics, Soccer Open Gym, Pickleball Clinics and Open Gyms, Soccer Shots, Skateboarding, etc.
  - Leagues including Co-Ed Adult Softball, Co-Ed Sand Volleyball, Indoor Volleyball for Men and Women, and Men's Softball
  - Special events or workshops including the Summer Artist Series, the Carlisle Halloween Parade, Santa's Workshop, the "Making Spirit's Bright" Holiday Parade, Prince and Princess Tea Party, Community Yard Sale, Macrame, Mosaics, Tallow Lotion, and Flu Shot Clinics, etc.

BUDGETARY ACTIVITIES

- Recreation Services (452)



2024 ACCOMPLISHMENTS

- Program offerings served 5,038 participants from July 2023 through July 2024.
- Offered popular recreation programming that haven't been done for 5+ years – Community Yard Sale and Prince and Princess Tea Party.
- Continued to provide a diverse schedule of programs, as well as working with local businesses/organizations to increase recreation programming to the community with safety as the top priority.

2025 GOALS

- Survey program participants for feedback on programs and special events they would like to see offered. Use survey results when planning 2025 schedule.
- Offer additional low-cost or free programs/ events to our residents, as well as utilizing the sponsorship program, created in 2024, to be able to hold them for low or no cost.
- Researching and applying trendy marketing strategies to promote recreation programming and boost registration.

FINANCIAL SUMMARIES

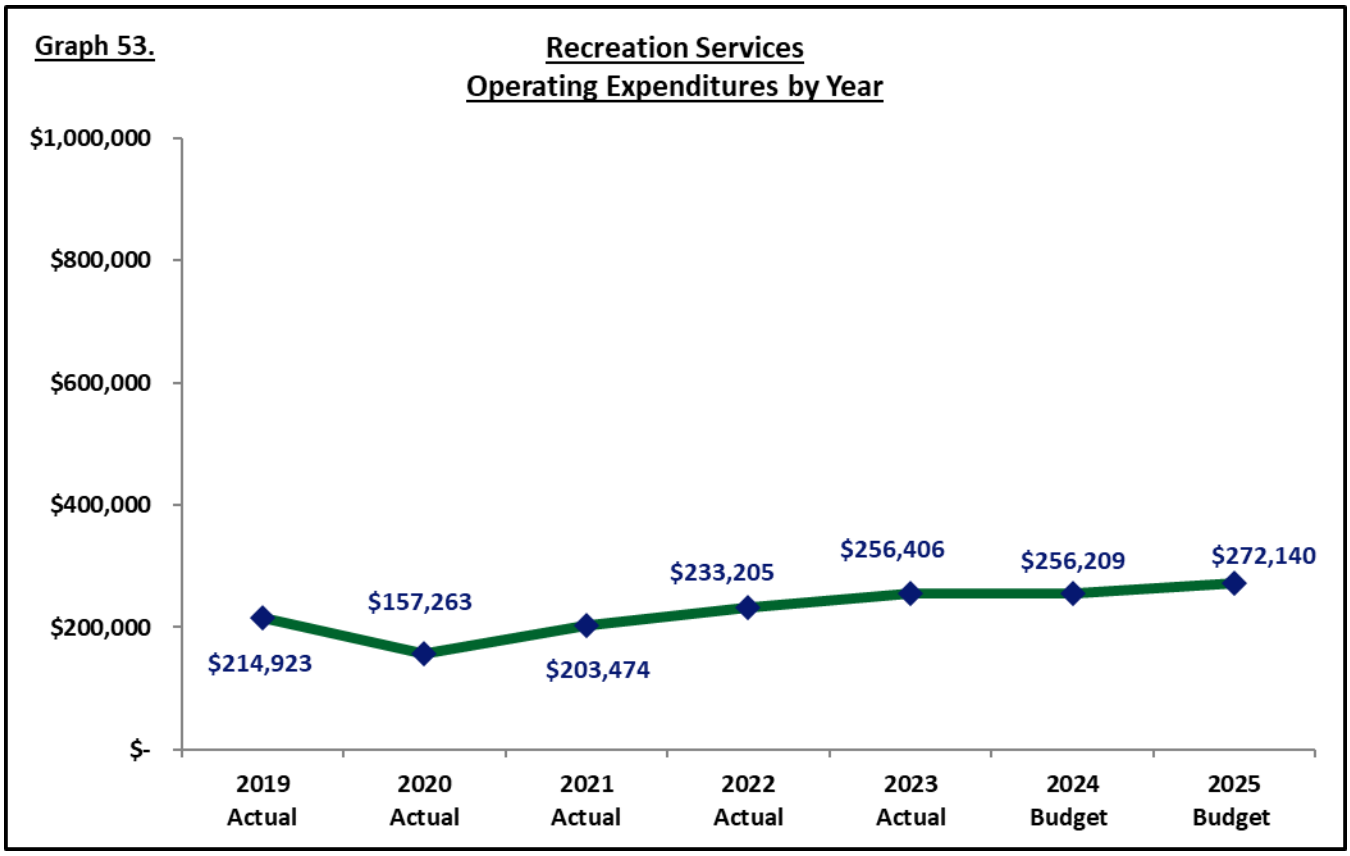
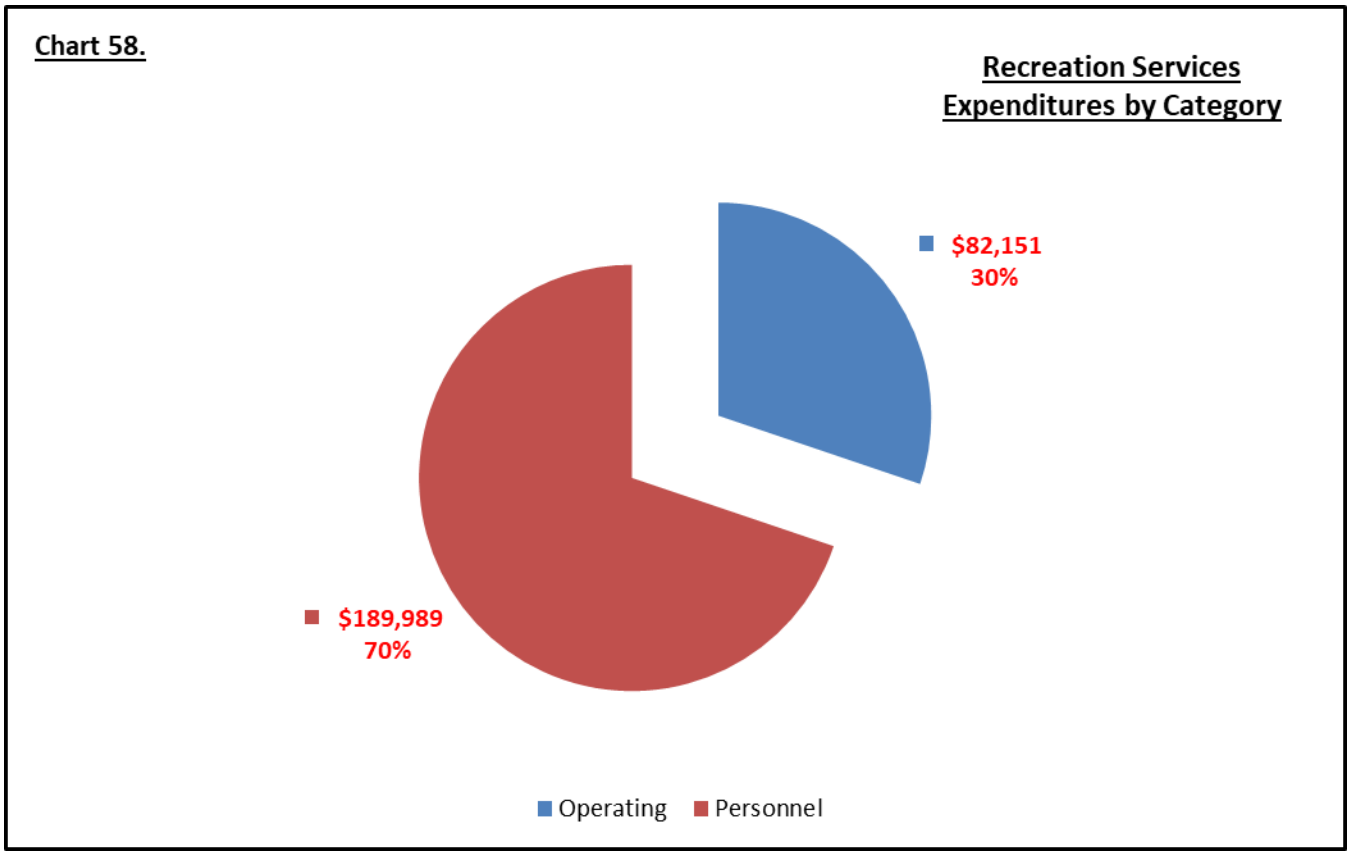


Chart 58.


Recreation Services
Expenditures by Category
$82,151
30%
$189,989
70%
Operating
Personnel

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 relax 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	$199,502
Operating Budget	$193,002
Capital Budget	$6,500
Full-Time Employees	0.10

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)

2024 ACCOMPLISHMENTS:

- Provided services for 908 season pass holders.
- Renovated our men's and women's bathhouse restrooms.
- Installed new water chemistry controllers.
- Brought back Teen Night, which hadn't been offered since 2019.

- Performed 21 successful water recuses and provided first aid 4 times.

2025 GOALS

- Continue to improve recruitment strategies by reaching out to local high schools and swim teams to recruit a diverse staff.
- Offer several Teen Nights throughout the summer as well as other community events at the CCP.
- Research and apply updated training methods for pool staff run by Assistant Pool Managers and the Pool and Recreation Manager.

FINANCIAL SUMMARIES

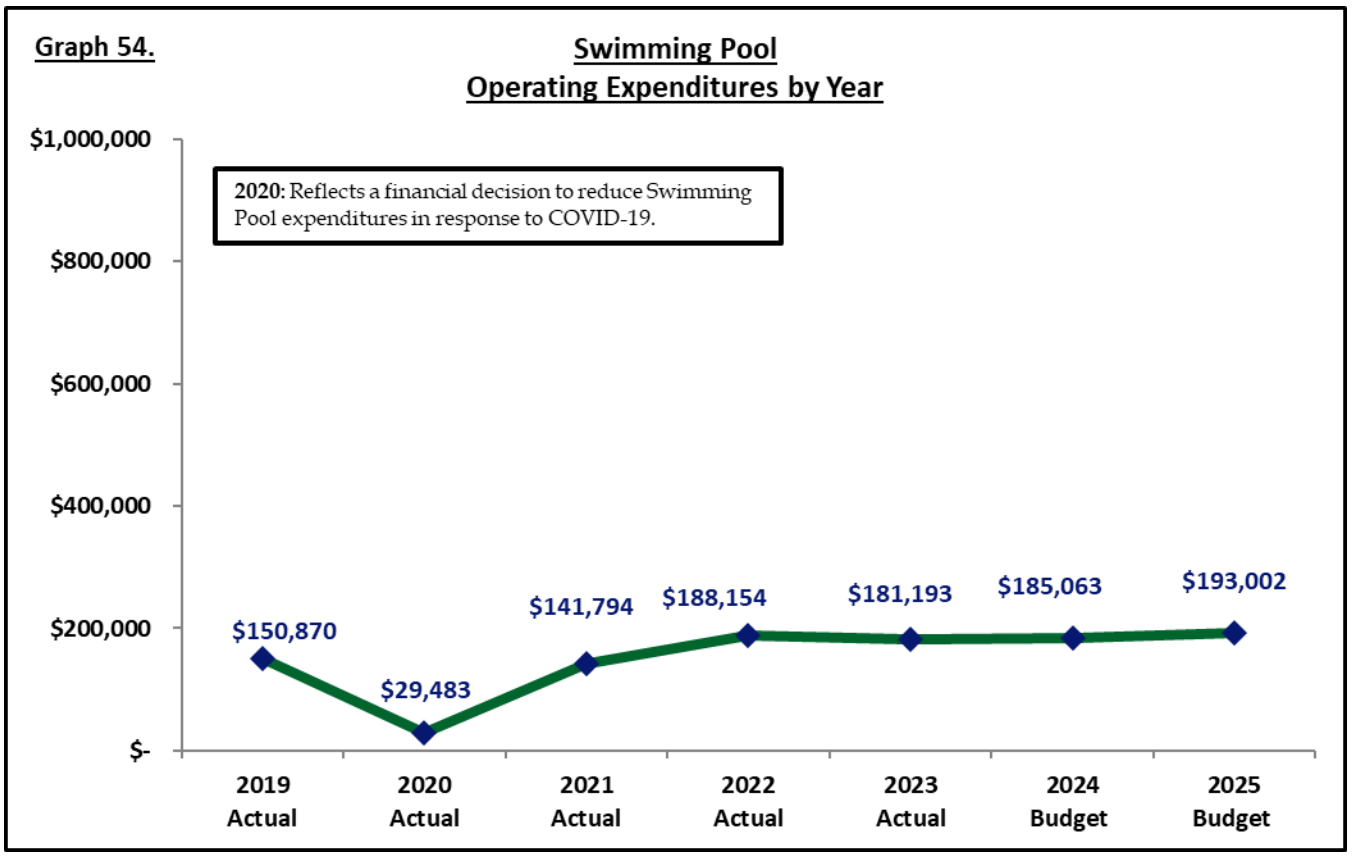
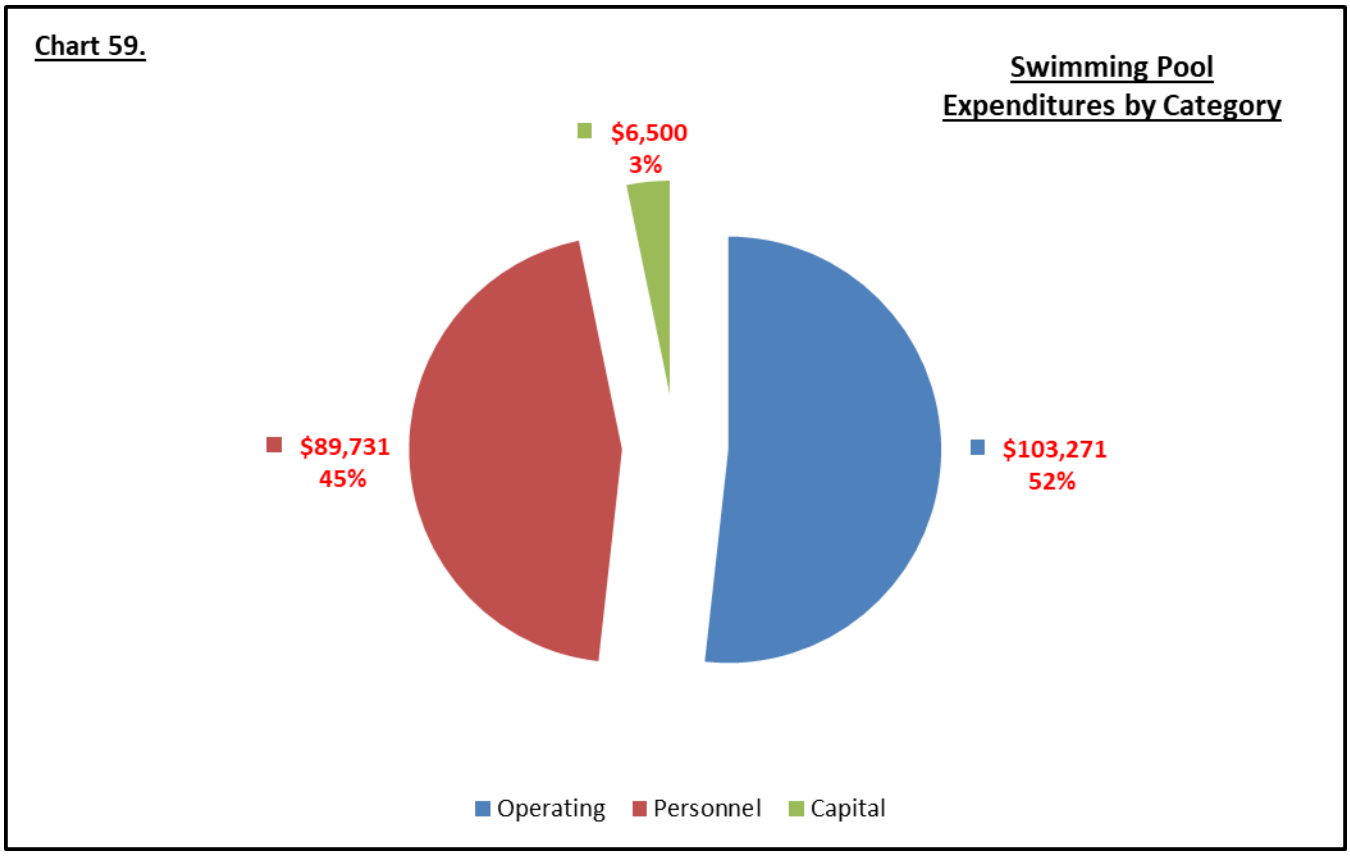


Chart 59.


Swimming Pool
Expenditures by Category
$6,500
3%
$89,731
45%
$103,271
52%
Operating
Personnel
Capital

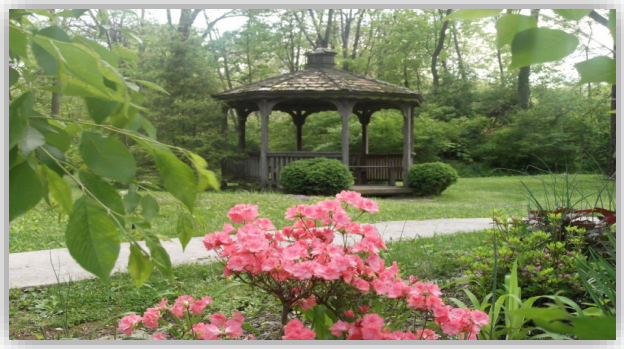
FUNCTION OVERVIEW

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	$638,449
Operating Budget	$490,449
Capital Budget	$148,000
Full-Time Employees	3

SERVICES PERFORMED

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



BUDGETARY ACTIVITIES

- Parks Maintenance (454)

2024 ACCOMPLISHMENTS

- Lot D of the Fairground Avenue Linear Park was completed and opened in the summer of 2024. DCNR grant finalized and completed.
- Collaborated with the Carlisle Youth Cycling Development for the construction of the pump track at Valley Meadows Park. The pump track opened in July 2024.
- A new roof was installed at the LeTort Main pavilion in April.
- The Story Forest was installed in cooperation with the Bosler Free Library along the perimeter of Fort LeTort at LeTort Park.
- Provided clean and ready-to-use parks and facilities. Prepared Park pavilions and Shaffer Park cabin rentals 262 times during the year. Groomed softball fields for approximately 52 game nights 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 performed daily maintenance of the facility during the 14- week season.

2025 GOALS

- Streamline and build awareness of the Borough's role in supporting special events, celebrations and public art.
    - Explore design of terracing Thornwald Amphitheater seating area.
    - Skate Spot Mural to create public art while reducing graffiti
    - Resealing/relining the Memorial Park Basketball courts for Summer Basketball League and other special events.
- Provide staff to cross training opportunities in both parks maintenance and public works areas including pool and water resources.

FINANCIAL SUMMARIES

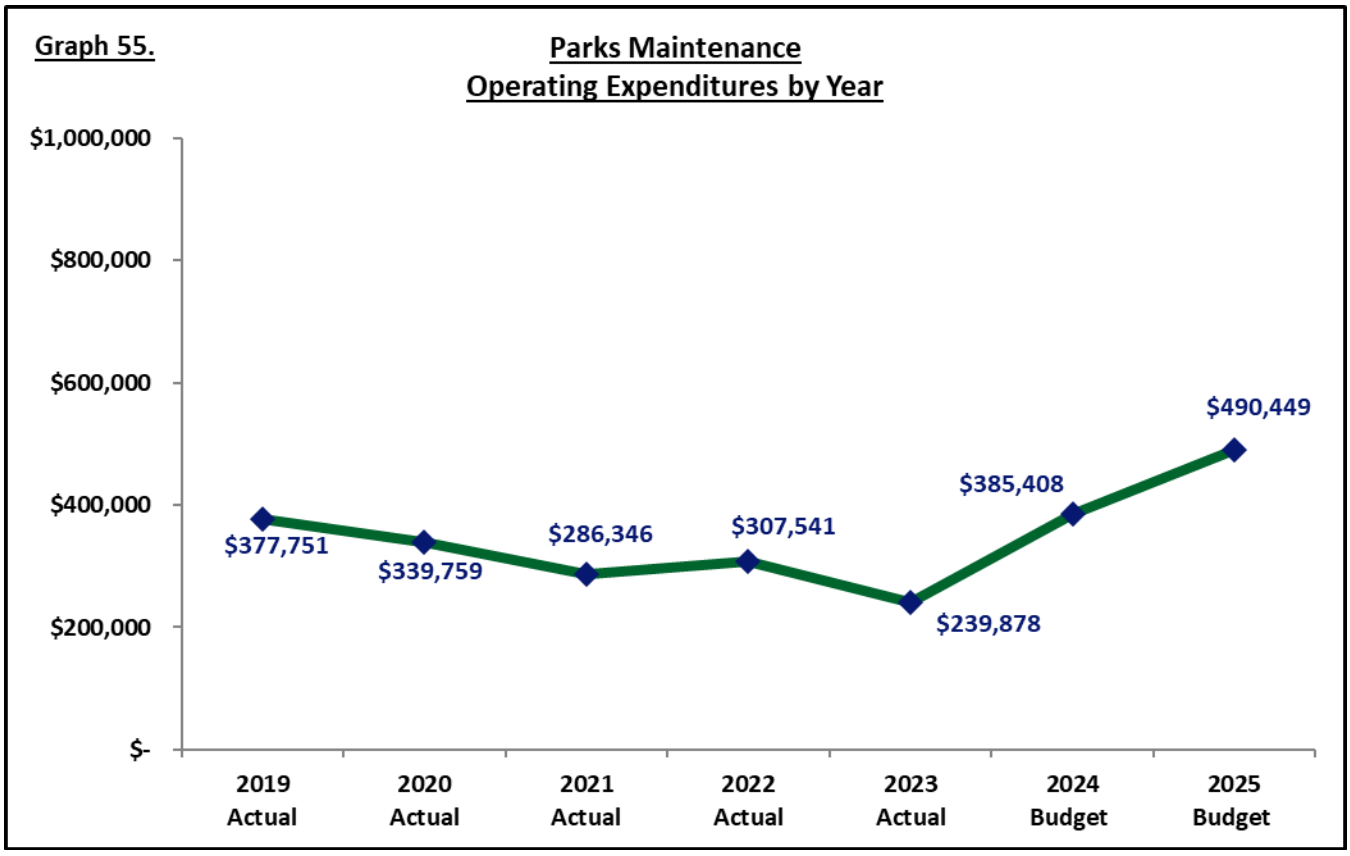
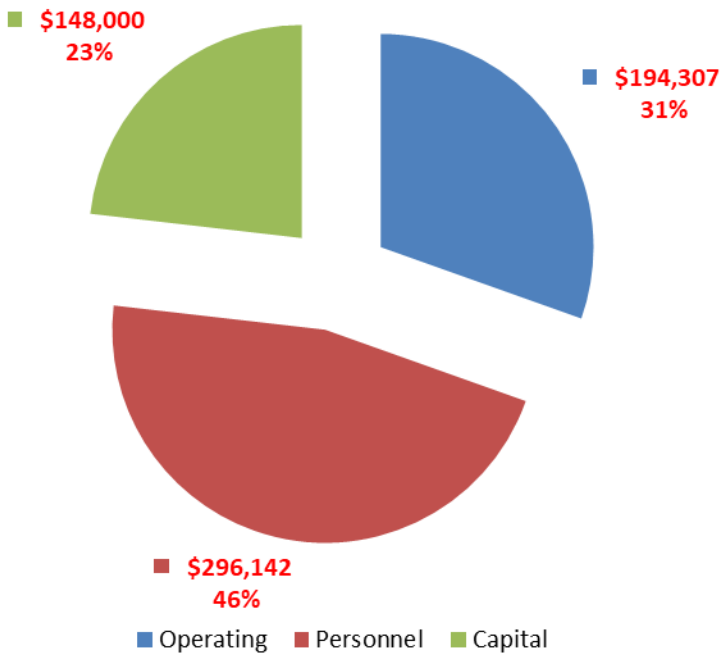


Chart 60.

Parks Maintenance Expenditures by Category



FUNCTION OVERVIEW

The primary responsibility of the shade tree commission is to plant, remove, maintain, and protect shade trees along public streets and highways in the Borough. Members of the Carlisle Parks and Recreation Board serve as the Shade Tree Commission. The chairperson of the Shade Tree Commission appoints a separate "Shade Tree Committee". Department staff is the administrative arm of the Shade Tree Commission.

Function Snapshot	
Department	Parks & Rec.
Applicable Funds	General
Budget In Total	$10,000
Operating Budget	$10,000
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)

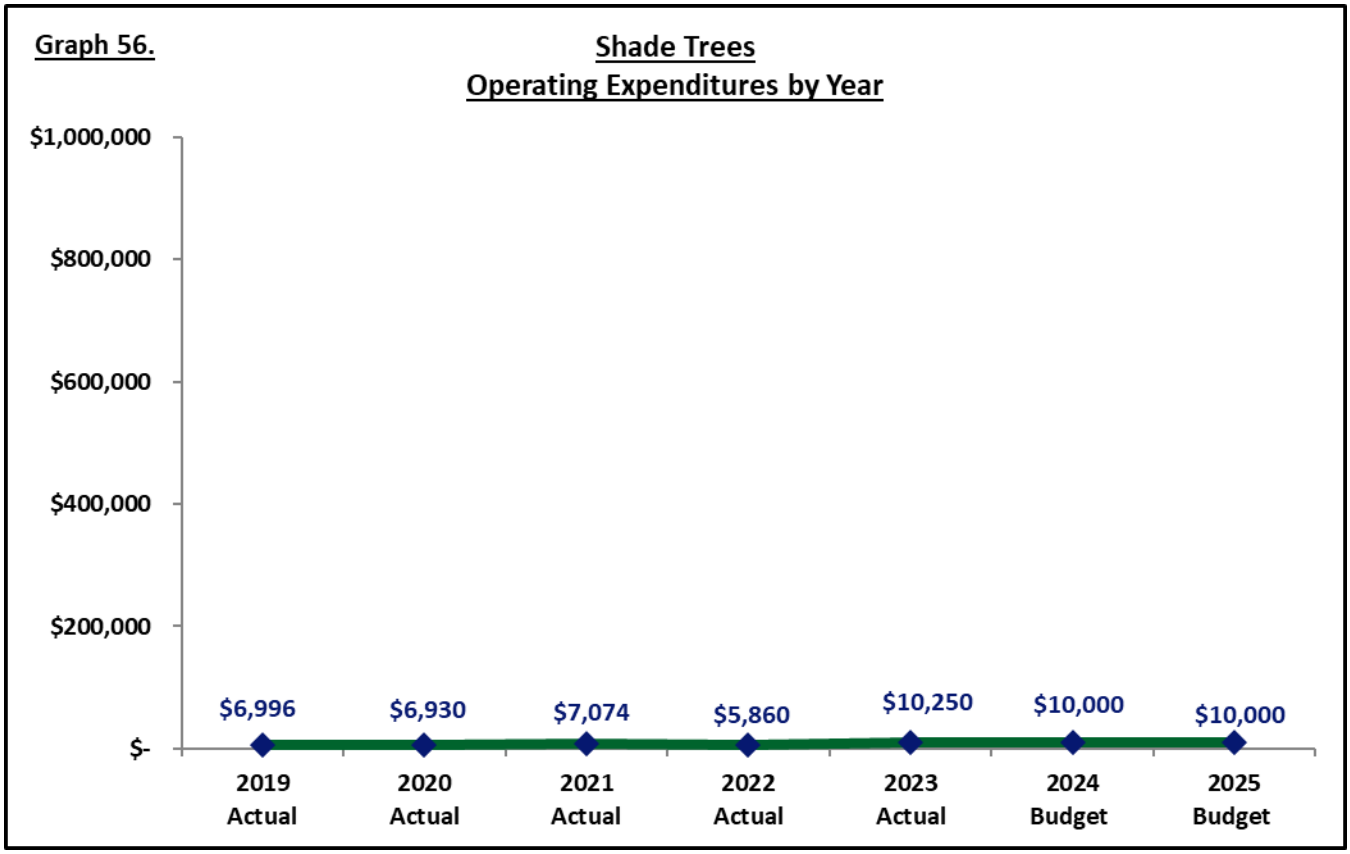
2024 ACCOMPLISHMENTS

- Shade Tree Committee members completed the 2023 Shade Tree Survey.
- Planted 29 street trees during the fall 2023 street tree program and spring 2024 street tree program.
- Began work to update the update the Approved Street Tree Planting List

2025 GOALS

- Shade Tree Committee members to complete 2025 Shade Tree Survey.
- Implement a spring and fall free street tree planting program for Borough residents.
- Ordinance approval for Approved Street Tree Planting List-Appendix C.
- Increase neighborhood vitality by encouraging the planting of trees in areas where tree equity scores are low to beautify the neighborhood and provide natural cooling.
- Encourage the use of CDBG funds to low and moderate-income property owners who are identified by the Borough as needing to replace and replant Borough shade trees in front of their properties.

Graph 56.


Shade Trees
Operating Expenditures by Year
$1,000,000
$800,000
$600,000
$400,000
$200,000
$-
$6,996
$6,930
$7,074
$5,860
$10,250
$10,000
$10,000
2019 Actual
2020 Actual
2021 Actual
2022 Actual
2023 Actual
2024 Budget
2025 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	$349,696
Operating Budget	$124,696
Capital Budget	$225,000
Full-Time Employees	-

SERVICES PERFORMED

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



BUDGETARY ACTIVITIES

- Community Center (458)

2024 ACCOMPLISHMENTS

- Gym (Full Gym, Gym 1, Gym 2), meeting room, kitchen, and multi-purpose rooms (MP1-MP4) reserved 5,420 hours from July 2023 to July 2024. This was an increase from the previous year by over 2,000 hours.
- Rooms refurbished: MP1, MP3, MP12, and MP13 all had carpet replaced; chalkboards were taken down in MP1, MP2, and MP4 to create a modern feel; permanent mirrors were installed in MP2 on two walls; MP1, MP4, MP12, and MP13 were all re-painted; gym/stage was re-painted; lobby/hallways/locker rooms will be re-painted in August 2024; new round tables and chairs were purchased for the stage, black metal chairs and meeting style tables for the multi-purpose rooms; water bottle filler installed
- Partnership has grown with second floor lessee – now staff partner with lessee to host Santa's Workshop in December.

2025 GOALS

- Replace Gym 1 Roof - CIP Item
- Create timeline for community center floor maintenance and have work completed in 2025.

- Continue refurbishment projects that did not get completed in 2024, including painting MP2 and MP3, hang canvas' in lobby and hallway of pictures of parks and amenities, new furniture in the lobby, and look at digitally displaying community center schedule on tv in lobby.

FINANCIAL SUMMARIES

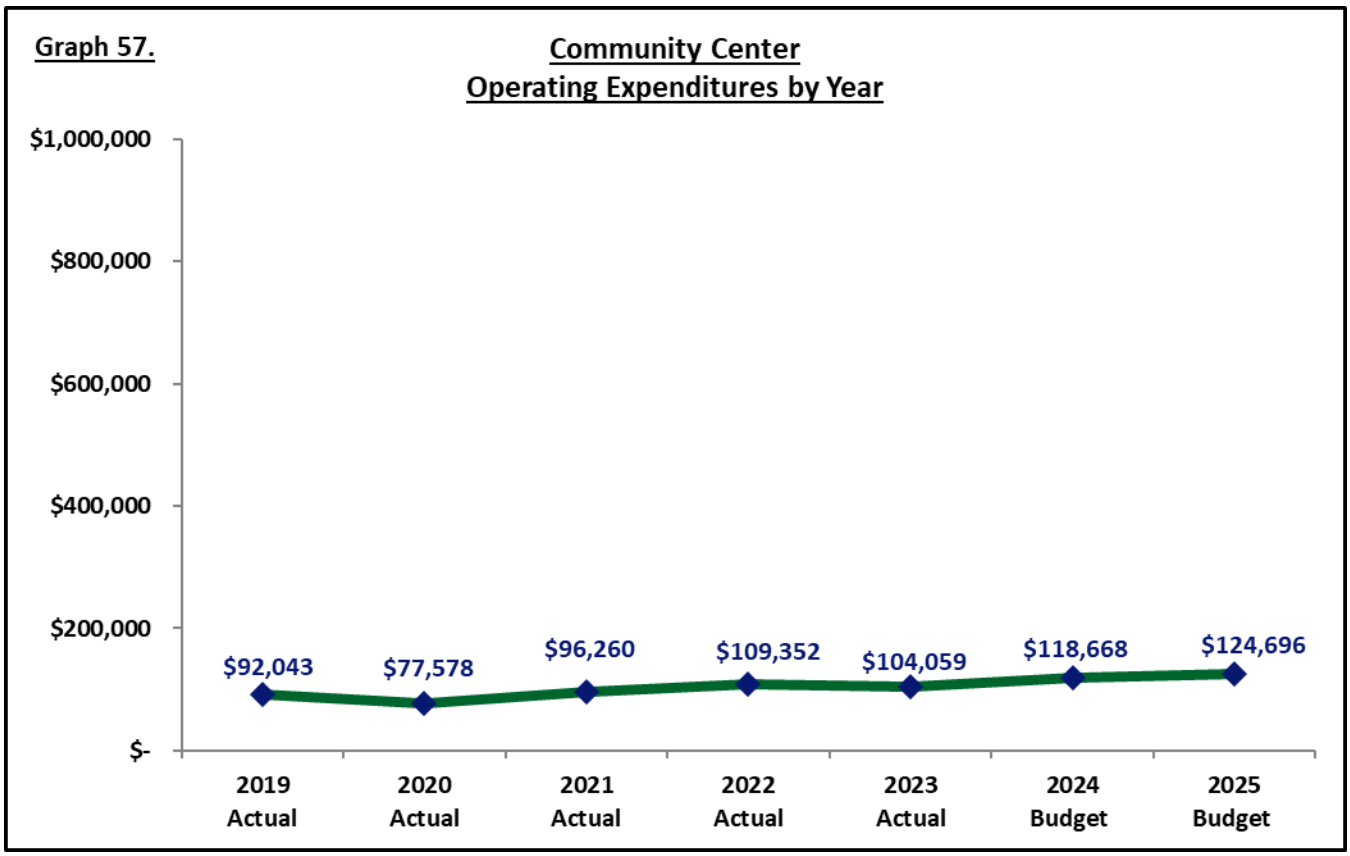
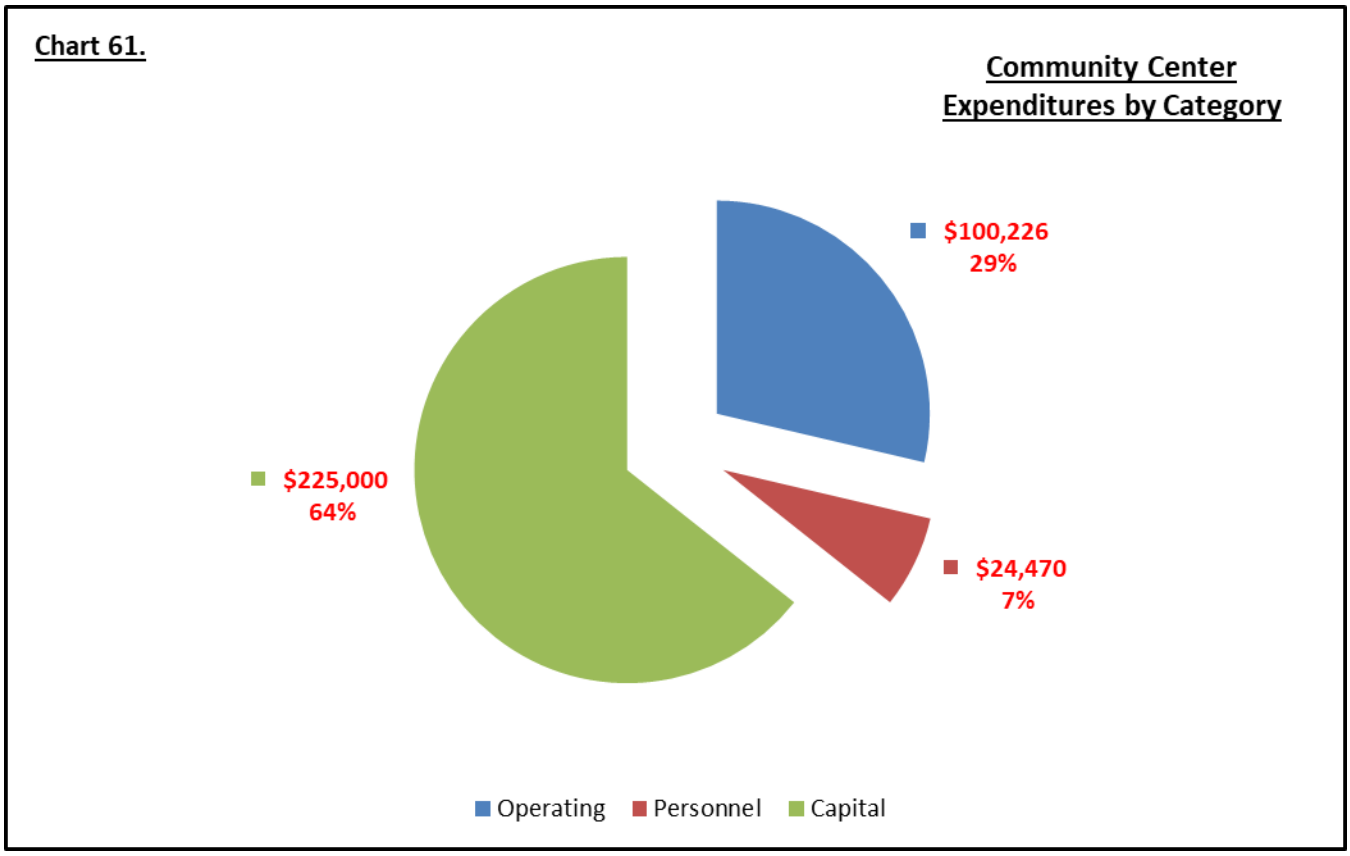


Chart 61.


Community Center
Expenditures by Category
$100,226
29%
$24,470
7%
$225,000
64%
Operating
Personnel
Capital

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 2025 totals $23,563,783 over six funds: capital projects ($5,287,383), highway aid ($752,000), water ($8,163,400), stormwater ($897,500), sewer ($8,238,500), solid waste ($ -), and parking ($225,000). Prior to 2017, capital expenditures for the capital projects fund and the highway aid fund were reported in the general fund.

The 69 capital projects, in addition to being reported by fund, are further presented as activities within the eight borough departments: Administration ($241,500), Finance ($225,000), Fire ($101,000), Police ($226,033), Water Resources ($18,754,900), Transportation & Waste Management ($455,000), Sustainable Community & Economic Planning ($3,180,850), and Parks & Recreation ($379,500).

Significant Project Overview:

15 of the 69 capital projects constitute nearly $18.9 million (80.1%) of the 2025 capital budget. Those projects (numbers in parenthesis reference "Table 31") are identified and briefly discussed below:

1. **Carlisle Urban Redevelopment Plan (TIF) (100) : $ 3,157,525**

   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 (77-84) : $ 1,317,000

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 & Alleyway paving, curb ramp upgrades, crack sealing, micro-surfacing, and dry milling (79-84) which are, in part, being funded by our state's liquid fuels tax grant. The Borough also incorporates into its five-year capital plan improvements to Multi-Use Trails for both vehicle and pedestrian uses with the intent of advancing initiatives to improve overall visibility and safety on Noble Boulevard and Waggoner's Gap Road (77-78).

3. Sewer System Rehabilitation & Treatment Improvements (58, 71) : $ 7,000,000

The Borough is in the stages of rebuilding its aging sewer collection system known as the Sewer System Rehabilitation project (58). This is a 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 $9 million and will be funded in part by Borough ratepayers and surrounding townships, who are municipal customers of the Borough's sewer system. Additionally, the Borough will be completing a Bio-Solids Upgrade (71) which will modify the way the Borough handles and treats it's bio-solids including the treatment for PFAS.

4. Water Distribution & Treatment Improvements (26, 30, 33, 36) : $7,400,000

The Borough is in the stages of rebuilding its aging water distribution system known as the Water System Rehabilitation Project (26). 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 (30) to ensure successful transport of the Borough's water supply and replacing the Ridge Street Water Tank (33) to allow for improved water pressure and storage. Finally the Borough will be implementing a new PFAS treatment process intended to remove certain PFAS substances in an effort to comply with pending EPA legislation (36).

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	898,020	-	-	-	-	-	-	898,020
Capital Projects Fund - Cash	2,129,363	-	-	-	-	-	-	2,129,363
Revenue Replacement Allocation	-	-	-	215,000	-	-	-	215,000
Parking Fund - Cash	-	-	-	-	-	-	225,000	225,000
Sewer Fund - Cash	-	-	-	-	1,296,768	-	-	1,296,768
Sewer Fund - Bonds	-	-	-	-	5,000,633	-	-	5,000,633
State - HATS RTP	500,000	-	-	-	-	-	-	500,000
State - Highway Aid	-	752,000	-	-	-	-	-	752,000
State - PennDOT MTF Grants	1,760,000	-	-	-	-	-	-	1,760,000
Stormwater Fund - Bonds	-	-	-	608,000	-	-	-	608,000
Stormwater Fund - Cash	-	-	-	74,500	-	-	-	74,500
Townships Contribution	-	-	-	-	1,941,099	-	-	1,941,099
Water Fund - Bonds	-	-	6,141,600	-	-	-	-	6,141,600
Water Fund - Cash	-	-	2,021,800	-	-	-	-	2,021,800
Total	**5,287,383**	**752,000**	**8,163,400**	**897,500**	**8,238,500**	**-**	**225,000**	**23,563,783**
Uses by Department								
Administration	241,500	-	-	-	-	-	-	241,500
Finance	-	-	-	-	-	-	225,000	225,000
Fire	101,000	-	-	-	-	-	-	101,000
Police	226,033	-	-	-	-	-	-	226,033
Water Resources	703,500	752,000	8,163,400	897,500	8,238,500	-	-	18,754,900
Transportation & Waste Management	455,000	-	-	-	-	-	-	455,000
Sustainable Community & Economic Planning	3,180,850	-	-	-	-	-	-	3,180,850
Parks & Recreation	379,500	-	-	-	-	-	-	379,500
Total	**5,287,383**	**752,000**	**8,163,400**	**897,500**	**8,238,500**	**-**	**225,000**	**23,563,783**

Table 27.

Capital Budget - Sources & Uses by Department

	Department/Item	Type	Use $	Source $	Account No.			Project No.
	Department of Administration							
1	Human Resources Software	E	75,000					
	Capital Projects Fund - Cash			75,000	18	406	740	25001
2	Borough Copiers	E	11,500					
	Capital Projects Fund - Cash			11,500	18	407	740	22002
3	Phone System	E	40,000					
	Capital Projects Fund - Cash			40,000	18	407	740	23001
4	CPD File Server	E	25,000					
	Capital Projects Fund - Cash			25,000	18	407	740	25002
5	CPD & Borough Hall Firewalls & Switches	E	30,000					
	Capital Projects Fund - Cash			30,000	18	407	740	25003
6	Admin Host Server	E	10,000					
	Capital Projects Fund - Cash			10,000	18	407	740	25004
7	Security Camera Upgrades	E	50,000					
	Capital Projects Fund - Cash			50,000	18	407	740	23004
	Total - Administration		**241,500**	**241,500**				
	Department of Finance							
8	Parking Improvement Study	I	50,000					
	Parking Fund - Cash			50,000	32	445	720	24003
9	EV Charging Stations	E	75,000					
	Parking Fund - Cash			75,000	32	445	740	23008
10	Garage Repairs & Preventative Maint.	B	100,000					
	Parking Fund - Cash			100,000	32	446	730	17007
	Total - Finance		**225,000**	**225,000**				
	Fire Department							
11	Paging System Upgrade	E	41,000					
	Capital Projects Fund - Cash			41,000	18	411	740	25005
12	Fire Chief Vehicle	V	60,000					
	Capital Projects Fund - Cash			60,000	18	411	760	25006
	Total - Fire		**101,000**	**101,000**				
	Police Department							
13	Roof & Carport	B	40,000					
	Capital Projects Fund - Cash			40,000	18	41A	730	25007
14	Tru-Narc Analyzer	E	41,033					
	Capital Projects Fund - Cash			41,033	18	41P	740	25008

Table 27. (Continued)

Capital Budget - Sources & Uses by Department

	Department/Item	Type	Use $	Source $		Account No.		Project No.
	Police Department (Continued)							
15	New Vehicles - Replace Two Per Year	V	145,000					
	Capital Projects Fund - Cash			145,000	18	41P	760	18012
	Total - Police		**226,033**	**226,033**				
	Department of Water Resources							
16	Water System Rehabilitation	I	2,000,000					
	Water Fund - Bonds			1,600,000	6	449	720	17036
	Water Fund - Cash			400,000	6	449	720	17036
17	Transmission Line Replacement	I	900,000					
	Water Fund - Bonds			720,000	6	44P	720	20019
	Water Fund - Cash			180,000	6	44P	720	20019
18	Ridge Street Tank Replacement	I	4,000,000					
	Water Fund - Bonds			3,317,600	6	44P	720	24008
	Water Fund - Cash			682,400	6	44P	720	24008
19	West End Tank Painting	I	90,000					
	Water Fund - Cash			90,000	6	44P	720	25009
20	PFAS Project	I	500,000					
	Water Fund - Bonds			400,000	6	44P	720	23018
	Water Fund - Cash			100,000	6	44P	720	23018
21	Greenroof Investigation at Water Plant	B	180,000					
	Water Fund - Cash			180,000	6	44P	730	22018
22	Construct New Sludge Transfer Station	B	130,000					
	Water Fund - Bonds			104,000	6	44P	730	19015
	Water Fund - Cash			26,000	6	44P	730	19015
23	Filter Rebuilds	E	90,400					
	Water Fund - Cash			90,400	6	44P	740	22020
24	Replace WTP's 4 Flocculators	E	45,000					
	Water Fund - Cash			45,000	6	44P	740	23020
25	WTP Carbon Control Panel Relocation	E	72,000					
	Water Fund - Cash			72,000	6	44P	740	25010
26	WTP Install AC unit in electrical room	E	8,000					
	Water Fund - Cash			8,000	6	44P	740	25011
27	WTP Purchase replacement spectrophotometer	E	5,500					
	Water Fund - Cash			5,500	6	44P	740	25012
28	Stormwater Eng. Eval./Sys. Improv.	I	110,000					
	Stormwater Fund - Bonds			110,000	7	447	720	17040
29	Stormwater - PW Field Yard (BMP)	I	20,000					
	Stormwater Fund - Cash			20,000	7	447	720	17043
30	Chesapeake Bay PRP Improv. Projects	I	60,000					
	Stormwater Fund - Bonds			60,000	7	447	720	18035

Table 27. (Continued)

Capital Budget - Sources & Uses by Department

	Department/Item	Type	Use $	Source $	Account No.			Project No.
	Department of Water Resources (Continued)							
31	Borough Facilities (BMP)	I	40,000					
	Stormwater Fund - Bonds			40,000	7	447	720	21021
32	Thornwald Park (BMP)	I	200,000					
	Stormwater Fund - Bonds			200,000	7	447	720	22023
33	Bedford E Street Transportation Improvements	I	315,000					
	Stormwater Fund - Revenue Replacement Allocation			215,000	7	447	720	22024
	Stormwater Fund - Bonds			100,000	7	447	720	22024
34	Biddle Mission Park Stream Restore.	L	60,000					
	Stormwater Fund - Bonds			48,000	7	447	750	23022
	Stormwater Fund - Cash			12,000	7	447	750	23022
35	Sewer System Rehabilitation	I	3,000,000					
	Sewer Fund - Bonds			2,400,000	8	425	720	17034
	Sewer Fund - Cash			600,000	8	425	720	17034
36	WWTP Mechanic Truck Replacement (Tr. 61)	V	95,000					
	Sewer Fund - Cash			55,308	8	42M	760	24012
	Inter-Municipal Contribution - (M)			21,660	8	42M	760	24012
	Inter-Municipal Contribution - (SM)			13,709	8	42M	760	24012
	Inter-Municipal Contribution - (NM)			4,190	8	42M	760	24012
	Inter-Municipal Contribution - (WP)			133	8	42M	760	24012
37	Photovoltaic Cells at WWTP	E	500,000					
	Sewer Fund - Bonds			400,000	8	42P	740	24014
	Sewer Fund - Cash			100,000	8	42P	740	24014
38	Channel Monster Grinder (Replacement)	E	70,000					
	Sewer Fund - Cash			40,754	8	42P	740	25013
	Inter-Municipal Contribution - (M)			15,960	8	42P	740	25013
	Inter-Municipal Contribution - (SM)			10,101	8	42P	740	25013
	Inter-Municipal Contribution - (NM)			3,087	8	42P	740	25013
	Inter-Municipal Contribution - (WP)			98	8	42P	740	25013
39	Wastewater - JD Loader Replacement	E	55,000					
	Sewer Fund - Cash			32,020	8	42P	740	25014
	Inter-Municipal Contribution - (M)			12,540	8	42P	740	25014
	Inter-Municipal Contribution - (SM)			7,937	8	42P	740	25014
	Inter-Municipal Contribution - (NM)			2,426	8	42P	740	25014
	Inter-Municipal Contribution - (WP)			77	8	42P	740	25014
40	WWTP Stage 1 & 2 Clarifier Spur Gear Drive	E	280,000					
	Sewer Fund - Bonds			130,413	8	42P	740	25015
	Sewer Fund - Cash			32,603	8	42P	740	25015
	Inter-Municipal Contribution - (M)			63,840	8	42P	740	25015
	Inter-Municipal Contribution - (SM)			40,404	8	42P	740	25015
	Inter-Municipal Contribution - (NM)			12,348	8	42P	740	25015
	Inter-Municipal Contribution - (WP)			392	8	42P	740	25015
41	WWTP Women's Bathroom Shower Install	B	11,000					
	Sewer Fund - Cash			6,405	8	42P	730	25016
	Inter-Municipal Contribution - (M)			2,508	8	42P	730	25016
	Inter-Municipal Contribution - (SM)			1,587	8	42P	730	25016
	Inter-Municipal Contribution - (NM)			485	8	42P	730	25016
	Inter-Municipal Contribution - (WP)			15	8	42P	730	25016

Table 27. (Continued)

Capital Budget - Sources & Uses by Department

	Department/Item	Type	Use $	Source $	Account No.			Project No.
	Department of Water Resources (Continued)							
42	Bio Solids Upgrade	I	4,000,000					
	Sewer Fund - Bonds			2,070,220	8	42S	720	21032
	Sewer Fund - Cash			258,580	8	42S	720	21032
	Inter-Municipal Contribution - (M)			912,000	8	42S	720	21032
	Inter-Municipal Contribution - (SM)			577,200	8	42S	720	21032
	Inter-Municipal Contribution - (NM)			176,400	8	42S	720	21032
	Inter-Municipal Contribution - (WP)			5,600	8	42S	720	21032
43	Utility Truck	V	85,000					
	Sewer Fund - Cash			49,488	8	42S	760	25017
	Inter-Municipal Contribution - (M)			19,380	8	42S	760	25017
	Inter-Municipal Contribution - (SM)			12,265	8	42S	760	25017
	Inter-Municipal Contribution - (NM)			3,748	8	42S	760	25017
	Inter-Municipal Contribution - (WP)			119	8	42S	760	25017
44	Molly Pitcher Cemetery	I	25,000					
	Capital Projects Fund - Cash			25,000	18	430	720	17031
45	Noble Boulevard Multi-Use Trail Project	I	315,000					
	Capital Projects Fund - Cash			315,000	18	430	720	24017
46	Waggoner's Gap Multi-Use Trail Project	I	200,000					
	Capital Projects Fund - Cash			200,000	18	430	720	24018
47	Alleyway Improvements	I	50,000					
	Capital Projects Fund - Cash			50,000	18	430	720	25029
47	Street Paving	I	292,000					
	Highway Aid - Cash			292,000	35	430	720	17026
48	Curb Ramp Upgrades	I	260,000					
	Highway Aid - Cash			260,000	35	430	720	17027
49	Crack Sealing	I	23,000					
	Highway Aid - Cash			23,000	35	430	720	17028
50	Microsurfacing	I	95,000					
	Highway Aid - Cash			95,000	35	430	720	17029
51	Dry Milling	I	82,000					
	Highway Aid - Cash			82,000	35	430	720	17030
52	Electric charging station at PWFO Garage	E	50,000					
	Water Fund - Cash			12,500	6	449	740	24021
	Stormwater Fund - Cash			12,500	7	447	740	24021
	Sewer Fund - Cash			12,500	8	425	740	24021
	Capital Projects Fund - Cash			12,500	18	430	740	24021
53	39000 GVWR Dump Truck (Tr. 27)	V	300,000					
	Water Fund - Cash			75,000	6	449	760	25018
	Stormwater Fund - Cash			25,000	7	447	760	25018
	Stormwater Fund - Bonds			50,000	7	447	760	25018
	Sewer Fund - Cash			75,000	8	425	760	25018
	Capital Projects Fund - Cash			75,000	18	430	760	25018

Table 27. (Continued)

Capital Budget - Sources & Uses by Department

	Department/Item	Type	Use $	Source $	Account No.			Project No.
	Department of Water Resources (Continued)							
54	Relocate Fence at Compost Site	B	21,000					
	Capital Projects Fund - Cash			21,000	18	427	760	25019
55	Field Operations Garage HVAC	B	10,000					
	Water Fund - Cash			2,500	6	449	730	25020
	Stormwater Fund - Cash			2,500	7	447	730	25020
	Sewer Fund - Cash			2,500	8	425	730	25020
	Capital Projects Fund - Cash			2,500	18	430	730	25020
56	Steam Genie	E	10,000					
	Water Fund - Cash			2,500	6	449	740	25021
	Stormwater Fund - Cash			2,500	7	447	740	25021
	Sewer Fund - Cash			2,500	8	425	740	25021
	Capital Projects Fund - Cash			2,500	18	430	740	25021
57	Lab Cabinetry & Flooring Project	B	100,000					
	Water Fund - Cash			50,000	6	44L	730	24024
	Sewer Fund - Cash			29,110	8	42L	730	24024
	Inter-Municipal Contribution - (M)			11,400	8	42L	730	24024
	Inter-Municipal Contribution - (SM)			7,215	8	42L	730	24024
	Inter-Municipal Contribution - (NM)			2,205	8	42L	730	24024
	Inter-Municipal Contribution - (WP)			70	8	42L	730	24024
	Total - Water Resources		**18,754,900**	**18,754,900**				
	Department of Transportation & Waste Management							
58	Traffic Signal Upgrades - One Per Year	E	250,000					
	Capital Projects Fund - Cash			250,000	18	433	730	20014
59	Hanover & High St. Adaptive Signal Control Optimization	E	125,000					
	Capital Projects Fund - Cash			125,000	18	433	730	23033
60	School Zone Flashers	E	30,000					
	Capital Projects Fund - Cash			30,000	18	433	730	25022
61	Vision Zero Traffic Improvements	I	50,000					
	Capital Projects Fund - Cash			50,000	18	433	720	24019
	Total - Transportation & Waste Management		**455,000**	**455,000**				
	Dept. of Sustainable Community & Economic Planning							
62	Carlisle Urban Redevelopment Plan (TIF) -PROJECT 1	I	3,157,525					
	Capital Projects Fund - Bonds			718,020	18	413	720	21011
	Capital Projects Fund - Cash			179,505	18	413	720	21011
	State - PennDOT MTF Grants			1,760,000	18	413	720	21011
	State - HATS RTP			500,000	18	413	720	21011
63	Computer & Tablet Replacement	E	8,325					
	Capital Projects Fund - Cash			8,325	18	413	740	25023
64	Plotter	E	15,000					
	Capital Projects Fund - Cash			15,000	18	413	740	25024
	Total - Sustainable Community & Economic Planning		**3,180,850**	**3,180,850**				

Table 27. (Continued)

Capital Budget - Sources & Uses by Department

	Department/Item	Type	Use $	Source $	Account No.			Project No.
	Department of Parks & Recreation							
65	Pool Vacuum	E	6,500					
	Capital Projects Fund - Cash			6,500	18	453	740	25025
66	Comprehensive Park, Recreation, and Open Space Plan	I	100,000					
	Capital Projects Fund - Cash			100,000	18	454	720	24030
67	Mooreland Tennis Courts - Northside	I	36,000					
	Capital Projects Fund - Cash			36,000	18	454	720	25026
68	Thornwald Park Ampitheater	B	12,000					
	Capital Projects Fund - Cash			12,000	18	454	730	25028
69	Community Center Gym 1-Roof Replacement	B	225,000					
	Capital Projects Fund - Bonds			180,000	18	458	730	25027
	Capital Projects Fund - Cash			45,000	18	458	730	25027
	Total - Parks & Recreation		**379,500**	**379,500**				
	Grand Total		**23,563,783**	**23,563,783**				

Table 27 (Continued).

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
Engineering	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			

2025-2029 CAPITAL IMPROVEMENT PLAN

Carlisle's five-year capital improvements plan (CIP) totals over $90.9 million and involves 192 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 69 projects in 2025 constituting the $23.6 million capital budget (the first year of the 2025-2029 CIP) count as 69 project-years in the CIP.

More than $51.9 million of CIP expenditures (57.1%) will be funded by bond proceeds. Water, stormwater, and sewer fund projects account for $46 million (88.5%) of the total five-year CIP. The following summarizes the CIP on a department-by-department basis.

- **Administration Department** – This department plans to spend $547,400 on 19 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 ($200,000)**: 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	
Non-Recurring Capital Project	*Annual Operating Impact*
Security Camera Upgrades	Operating Expenses are anticipated to increase $10,000 to $20,000 per year. This project is expected to significantly increase our Security Camera inventory. Annual software licensing and maintenance plans will require this additional outlay of funding.

    - **Human Resources Software ($75,000):** This includes obtaining a software that will both allow for more efficient time tracking and payroll entry as well as management of employee records and performance evaluations.

Projected Impact on Future Operating Budgets	
Non-Recurring Capital Project	*Annual Operating Impact*
Human Resources Software	Operating Expenses are anticipated to increase $50,000 per year. This will start with year 2 and will be the subscription price moving forward.

- **Borough Copiers ($62,500):** 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.

Projected Impact on Future Operating Budgets	
Non-Recurring Capital Project	*Annual Operating Impact*
Borough Copiers	Operating Expenses are expected to decrease by approximately $2,500 to $5,000 per year. It is anticipated that these Borough Copiers will last for at least 5 years. On average, the replacement of the copiers is anticipated to lower maintenance costs. The age of the copiers has resulted in challenges obtaining replacement parts.

- **Phone Systems ($40,000):** This includes the replacement of all Borough facility landlines which have reached the end of their useful lives.

- **Finance Department** - This department plans to spend $609,100 on 8 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 ($75,000):** 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	
Non-Recurring Capital Project	*Annual Operating Impact*
EV Charging Stations	The Annual Operating costs are expected to increase in annual electrical usage however, rates have been established to take these electrical charges into account resulting in a net impact to the operating budget of $0. Additionally, the annual costs for maintenance of the facility are expected to be $2,690 each year for 3 years after installation.

  - **Parking Improvement Study ($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 Borough plans to undergo a more robust study to modify our parking lease programs to improve the utilization rate of the Borough's lots. The Borough entered into an agreement with a vendor to begin this study in 2024.

Projected Impact on Future Operating Budgets	
Non-Recurring Capital Project	*Annual Operating Impact*
Parking Improvement Study	Operating Revenue is expected to increase by a conservatively estimated $10,000. The results of this project are expected to result in an increase in revenue generation due to utilization improvement of our parking lots. With improved utilization of our lots we anticipate being able to collect this additional revenue.

- **Paving and Landscaping of Parking Lots ($134,100):** 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.

- **Fire Department** – This department plans to spend $1,338,230 on 5 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 ($1,137,230):** 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.

Projected Impact on Future Operating Budgets	
Non-Recurring Capital Project	*Annual Operating Impact*
Fire Engine	Operating Expenses are expected to decrease $5,000 per year. The Borough is looking to replace two older vehicles by this one Fire Engine. Both Vehicles have had significant repairs each year and these types of maintenance costs are not

	expected for this new fire engine.

- **Police Department** – This department plans to spend $1,556,033 on 9 project-years over the course of the current 5-year capital improvement plan. This includes on-going police vehicle purchases ($775,000) and an HVAC upgrade for police headquarters ($200,000).

- **Water Resources Department** – This department plans to spend $81,028,780 on 124 project-years over the course of the current 5-year capital improvement plan. The major cost-drivers are the Sewer System Rehabilitation ($9,000,000), Water System Rehabilitation Project ($8,000,000), a Water Treatment PFAS Project ($11,000,000), and an Bio-Solids Upgrade ($26,000,000). The following is a summary by type of asset:

  - Equipment – 23 project-years totaling $5,354,900 including purchases ranging in price from Water Treatment Plant Spectrophotometer ($5,500) to Trash Compactor and Recycling Trucks ($3,000,000).

Projected Impact on Future Operating Budgets	
Non-Recurring Capital Project	*Annual Operating Impact*
Trash Compactor and Recycling Trucks	The completion of this project is anticipated to increase operating expenditures pertaining to labor and materials. This project may significantly improve the type of service residents receive, but will likely result in additional costs that would otherwise not be required through maintaining a 3rd party vendor. The Borough is currently undergoing a study to determine if the purchase of these trucks is a worthwhile investment and what sort of operating impact it will have on future budgets.

  - Infrastructure Improvements – 79 project-years totaling over $72.3 million. Projects consist of street improvements including milling, paving, crack sealing, micro-surfacing, and curb ramp upgrades ($7.1 million), Sewer System Rehabilitation ($9,000,000), Water System Rehabilitation ($8,000,000), Water Treatment PFAS Upgrade ($11,000,000), and Bio-Solids Upgrade ($26,000,000).

  - Vehicles – 7 vehicles totaling nearly $870,000 will be purchased over the five-year CIP. The purchases include various pickups and a dump trucks.

  - Building – 14 project-years totaling $2,407,880. This includes improvements both structurally and related to security for Borough Hall and the Public Works garage.

- Land Improvements – 1 project-years totaling $60,000 includes the restoration of the Boroughs Biddle Mission Park Stream.

- **Transportation & Waste Management Department** – This department plans to spend $1,515,000 on 9 project-years over the course of the current 5-year capital improvement plan. The majority of the planned spending pertains to 5 project years towards Traffic Signal Upgrades.

- **Sustainable Community & Economic Planning Department** – This department plans to spend $3,180,850 on 3 project-years over the course of the current 5-year capital improvement plan. Included in that is 1 project-year totaling over $3.2 million. The tax increment financing Project 1, also known as the Carlisle 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	
Non-Recurring Capital Project	*Annual Operating Impact*
Tax Increment Financing Project 1	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 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 $1,144,900 on 15 project-years over the course of the current 5-year capital improvement plan. This includes the playground expansion – valley meadows park ($350,000), in addition to various smaller equipment purchases ($51,200), building improvements ($561,200), and infrastructure improvements ($532,500).

Table 28.

2025-2029 Capital Improvements Plan
Summary by Department

Department	2025	2026	2027	2028	2029	Total	%
Administration	241,500	87,000	83,500	84,600	50,800	547,400	0.6%
Finance	225,000	50,000	100,000	-	234,100	609,100	0.7%
Fire	101,000	1,167,230	70,000	-	-	1,338,230	1.5%
Police	226,033	150,000	855,000	160,000	165,000	1,556,033	1.7%
Water Resources	18,754,900	32,765,500	22,899,500	2,789,000	3,819,880	81,028,780	89.1%
Transportation & Waste Management	455,000	250,000	310,000	250,000	250,000	1,515,000	1.7%
Sustainable Community & Economic Planning	3,180,850	-	-	-	-	3,180,850	3.5%
Parks & Recreation	379,500	131,000	109,400	500,000	25,000	1,144,900	1.3%
Total	**23,563,783**	**34,600,730**	**24,427,400**	**3,783,600**	**4,544,780**	**90,920,293**	

Table 29.

2025-2029 Capital Improvements Plan
Summary by Fund

Fund	2025	2026	2027	2028	2029	Total	%
Water	8,163,400	10,520,750	8,020,250	875,000	2,643,470	30,222,870	33.2%
Stormwater	897,500	618,750	581,250	100,000	175,520	2,373,020	2.6%
Sewer	8,238,500	15,488,750	12,886,250	1,000,000	125,470	37,738,970	41.5%
Solid Waste	-	3,000,000	-	-	-	3,000,000	3.3%
Capital Projects	5,287,383	4,158,480	2,075,650	1,044,600	609,270	13,175,383	14.5%
Parking	225,000	50,000	100,000	-	227,050	602,050	0.7%
Highway Aid	752,000	764,000	764,000	764,000	764,000	3,808,000	4.2%
Total	**23,563,783**	**34,600,730**	**24,427,400**	**3,783,600**	**4,544,780**	**90,920,293**	

Table 30.

2025-2029 Capital Improvements Plan
Summary by Type

Type	2025	2026	2027	2028	2029	Total	%
Equipment	2,009,258	4,847,730	1,056,700	409,600	432,800	8,756,088	9.6%
Infrastructure Improvements	19,970,525	28,365,000	21,397,500	3,014,000	3,559,000	76,306,025	83.9%
Building	839,000	1,168,000	1,428,200	200,000	373,880	4,009,080	4.4%
Vehicle	685,000	220,000	545,000	160,000	165,000	1,775,000	2.0%
Land Improvements	60,000	-	-	-	14,100	74,100	0.1%
Total	**23,563,783**	**34,600,730**	**24,427,400**	**3,783,600**	**4,544,780**	**90,920,293**	

Table 31.

2025-2029 Capital Improvements Plan

No.	Item	Type	2025	2026	2027	2028	2029	Total	Fund	Func.	Source
	Administration										
1	Human Resources Software	E	75,000	-	-	-	-	75,000	18	406	Cash
2	Borough Copiers	E	11,500	12,000	12,500	13,000	13,500	62,500	18	407	Cash
3	Phone System	E	40,000	-	-	-	-	40,000	18	407	Cash
4	Backup & Disaster Recovery Server	E	-	-	-	-	15,000	15,000	18	407	Cash
6	CPD File Server	E	25,000	-	-	-	-	25,000	18	407	Cash
7	CPD & Borough Hall Firewalls & Switches	E	30,000	-	-	-	-	30,000	18	407	Cash
8	Admin Host Server	E	10,000	25,000	-	-	-	35,000	18	407	Cash
9	Toughbooks	E	-	-	21,000	21,600	22,300	64,900	18	407	Cash
10	Security Camera Upgrades	E	50,000	50,000	50,000	50,000	-	200,000	18	407	Cash
	Total		**241,500**	**87,000**	**83,500**	**84,600**	**50,800**	**547,400**			
	Finance										
11	E. Louther St. N Pavement - Mill/Pave	I	-	-	-	-	120,000	120,000	32	445	Cash
12	Parking Improvement Study	I	50,000	-	-	-	-	50,000	32	445	Cash
13	Street Metering Program	E	-	50,000	-	-	-	50,000	32	445	Cash
14	EV Charging Stations	E	75,000	-	-	-	-	75,000	32	445	Cash
15	Garage Repairs & Preventative Maint.	B	100,000	-	100,000	-	100,000	300,000	32	446	Cash
16	E. Louther St. N Landscaping/Stormwater	L	-	-	-	-	14,100	14,100	Split[1]	Split[1]	Cash
	Total		**225,000**	**50,000**	**100,000**	**-**	**234,100**	**609,100**			
	Fire										
17	Paging System Upgrade	E	41,000	-	-	-	-	41,000	18	411	Cash
18	Fire Engine	E	-	1,137,230	-	-	-	1,137,230	18	411	Mix[3]
19	Fire Engine Rescue Tools	E	-	30,000	-	-	-	30,000	18	411	Cash
20	Fire Police Captain Vehicle	V	-	-	70,000	-	-	70,000	18	411	Cash
21	Fire Chief Vehicle	V	60,000	-	-	-	-	60,000	18	411	Cash
	Total		**101,000**	**1,167,230**	**70,000**	**-**	**-**	**1,338,230**			
	Police										
22	HVAC	B	-	-	200,000	-	-	200,000	18	41A	Mix[1]
23	Roof & Carport	B	40,000	-	500,000	-	-	540,000	18	41A	Mix[1]
24	Tru-Narc Analyzer	E	41,033	-	-	-	-	41,033	18	41P	Cash
25	New Vehicles - Replace Two Per Year	V	145,000	150,000	155,000	160,000	165,000	775,000	18	41P	Cash
	Total		**226,033**	**150,000**	**855,000**	**160,000**	**165,000**	**1,556,033**			
	Water Resources										
26	Water System Rehabilitation	I	2,000,000	500,000	2,500,000	500,000	2,500,000	8,000,000	6	449	Mix[1]
27	Water Meter Replacement	E	-	75,000	75,000	75,000	75,000	300,000	6	449	Cash
28	Replace Street Repair Utility Van (Truck #35)	V	-	-	75,000	-	-	75,000	6	449	Cash
29	Undercounter Drinking Water Lab Glassware	E	-	-	17,000	-	-	17,000	6	44L	Cash
30	Transmission Line Replacement	I	900,000	-	-	-	-	900,000	6	44P	Mix[1]
31	Pump House Piping Replacements	I	-	475,000	-	-	-	475,000	6	44P	Mix[1]
32	Headrace Improvements	I	-	-	927,000	-	-	927,000	6	44P	Mix[1]
33	Ridge Street Tank Replacement	I	4,000,000	2,100,000	-	-	-	6,100,000	6	44P	Mix[1]
34	West End Tank Painting	I	90,000	-	-	-	-	90,000	6	44P	Cash
35	Concrete rehabilitation at WTP	I	-	-	30,000	300,000	-	330,000	6	44P	Mix[1]
36	PFAS Project	I	500,000	7,000,000	4,000,000	-	-	11,500,000	6	44P	Mix[1]
37	Greenroof Investigation at Water Plant	B	180,000	-	-	-	-	180,000	6	44P	Cash
38	Water Plant Administration Building Roof	B	-	72,000	-	-	-	72,000	6	44P	Cash
39	Roof over sedimentation basins at WTP	B	-	-	250,000	-	-	250,000	6	44P	Mix[1]
40	Construct New Sludge Transfer Station	B	130,000	-	-	-	-	130,000	6	44P	Mix[1]
41	Filter Rebuilds	E	90,400	-	-	-	-	90,400	6	44P	Cash
42	Replace WTP's 4 Flocculators	E	45,000	-	-	-	-	45,000	6	44P	Cash
43	WTP Carbon Control Panel Relocation	E	72,000	-	-	-	-	72,000	6	44P	Mix[1]
44	WTP Chemical feed room storage tank install	E	-	20,000	-	-	-	20,000	6	44P	Cash
45	WTP Replace chlorine analyzer with new unit	E	-	10,000	-	-	-	10,000	6	44P	Cash
46	WTP Install AC unit in electrical room	E	8,000	-	-	-	-	8,000	6	44P	Cash
47	WTP Purchase replacement spectrophotometer	E	5,500	-	-	-	-	5,500	6	44P	Cash
48	WTP Replace Service Truck No. 46	V	-	-	65,000	-	-	65,000	6	44P	Cash
49	Stormwater Eng. Eval./Sys. Improv.	I	110,000	110,000	100,000	100,000	100,000	520,000	7	447	Mix[1]
50	Stormwater - PW Field Yard (BMP)	I	20,000	-	-	-	-	20,000	7	447	Cash
51	Chesapeake Bay PRP Improv. Projects	I	60,000	60,000	60,000	-	-	180,000	7	447	Mix[1]
52	W. High Street Stormwater Improv.(BMP)	I	-	100,000	200,000	-	-	300,000	7	447	Mix[1]
53	Borough Facilities (BMP)	I	40,000	40,000	40,000	-	-	120,000	7	447	Mix[1]
54	Lamberton MS (S. Hanover) (BMP)	I	-	40,000	100,000	-	-	140,000	7	447	Mix[1]
55	Thornwald Park (BMP)	I	200,000	-	-	-	-	200,000	7	447	Mix[1]
56	Bedford E Street Transportation Improvements	I	315,000	-	-	-	-	315,000	7	447	Mix[1]
57	Biddle Mission Park Stream Restore.	L	60,000	-	-	-	-	60,000	7	447	Mix[1]
58	Sewer System Rehabilitation	I	3,000,000	3,000,000	2,000,000	1,000,000	-	9,000,000	8	425	Mix[1]
59	Lab Building Boiler Replacement	E	-	-	-	-	57,000	57,000	8	42L	Mix[2]
60	Refrigerated All Weather Wastewater Sampler	E	-	-	15,000	-	-	15,000	8	42L	Mix[2]

Table 31 (Continued).

2025-2029 Capital Improvements Plan

No.	Item	Type	2025	2026	2027	2028	2029	Total	Fund	Func.	Source
	Water Resources (Continued)										
61	Sprinter 2500 Cargo Van	V	-	70,000	-	-	-	70,000	8	42L	Mix[2]
62	Pump Station #3 Generator Replacement	E	-	-	250,000	-	-	250,000	8	42M	Mix[2]
63	WWTP Mechanic Truck Replacement (Tr. 61)	V	95,000	-	-	-	-	95,000	8	42M	Mix[2]
64	Photovoltaic Cells at WWTP	E	500,000	-	-	-	-	500,000	8	42P	Mix[1]
65	Channel Monster Grinder (Replacement)	E	70,000	-	-	-	-	70,000	8	42P	Mix[2]
66	Wastewater - JD Loader Replacement	E	55,000	-	-	-	-	55,000	8	42P	Mix[2]
67	WWTP Stage 1 & 2 Clarifier Spur Gear Drive	E	280,000	-	-	-	-	280,000	8	42P	Mix[2]
68	WWTP Women's Bathroom Shower Install	B	11,000	-	-	-	-	11,000	8	42P	Mix[2]
69	Tractor and Manure Spreader	E	-	-	360,000	-	-	360,000	8	42S	Mix[2]
70	Bio Solids Backhoe	E	-	150,000	-	-	-	150,000	8	42S	Mix[2]
71	Bio Solids Upgrade	I	4,000,000	12,000,000	10,000,000	-	-	26,000,000	8	42S	Mix[2]
72	Bio Solids Tractor Truck (Tr.56)	V	-	-	180,000	-	-	180,000	8	42S	Mix[2]
73	Utility Truck	V	85,000	-	-	-	-	85,000	8	42S	Mix[2]
74	Trash Compactor Truck and Recycling Collections Truck	E	-	3,000,000	-	-	-	3,000,000	9	427	Bonds
75	Relocate Fence at Compost Site	B	21,000	-	-	-	-	21,000	18	427	Cash
76	Molly Pitcher Cemetery	I	25,000	25,000	-	-	-	50,000	18	430	Cash
77	Noble Boulevard Multi-Use Trail Project	I	315,000	1,513,000	-	-	-	1,828,000	18	430	Cash
78	Waggoner's Gap Multi-Use Trail Project	I	200,000	516,500	516,500	-	-	1,233,000	18	430	Cash
79	Alleyway Improvements	I	50,000	50,000	50,000	50,000	50,000	250,000	18	430	Cash
80	Street Paving	I	292,000	300,000	300,000	300,000	300,000	1,492,000	35	430	Cash
81	Curb Ramp Upgrades	I	260,000	260,000	260,000	260,000	260,000	1,300,000	35	430	Cash
82	Crack Sealing	I	23,000	24,000	24,000	24,000	24,000	119,000	35	430	Cash
83	Microsurfacing	I	95,000	95,000	95,000	95,000	95,000	475,000	35	430	Cash
84	Dry Milling	I	82,000	85,000	85,000	85,000	85,000	422,000	35	430	Cash
85	Borough Hall Building Improvements	B	-	625,000	325,000	-	-	950,000	Split[2]	Split[2]	Mix[1]
86	Facilities Energy Improvements	B	-	400,000	-	-	-	400,000	Split[2]	Split[2]	Mix[1]
87	Electric charging station at PWFO Garage	E	50,000	-	-	-	-	50,000	Split[3]	Split[3]	Cash
88	Garage Paving	I	-	50,000	-	-	-	50,000	Split[3]	Split[3]	Cash
89	39000 GVWR Dump Truck (Tr. 27)	V	300,000	-	-	-	-	300,000	Split[3]	Split[3]	Mix[1]
90	Field Operations Garage Fence Replacement	B	-	-	-	-	50,000	50,000	Split[3]	Split[3]	Cash
91	Field Operations Garage Roof Replacement	B	-	-	-	-	223,880	223,880	Split[3]	Split[3]	Mix[1]
92	Field Operations Garage HVAC	B	10,000	-	-	-	-	10,000	Split[3]	Split[3]	Cash
93	Steam Genie	B	10,000	-	-	-	-	10,000	Split[3]	Split[3]	Cash
94	Lab Cabinetry & Floor Replacement	B	100,000	-	-	-	-	100,000	Split[5]	Split[5]	Cash
	Total		**18,754,900**	**32,765,500**	**22,899,500**	**2,789,000**	**3,819,880**	**81,028,780**			
	Transportation & Waste Management										
95	Road Diet Pavement Markings	I	-	-	60,000	-	-	60,000	18	433	Cash
96	School Zone Flashers	E	30,000	-	-	-	-	30,000	18	433	Cash
97	Traffic Signal Upgrades - One Per Year	E	250,000	250,000	250,000	250,000	250,000	1,250,000	18	433	Cash
98	Hanover & High St. Adaptive Signal Control Optimization	E	125,000	-	-	-	-	125,000	18	433	Mix[3]
99	Vision Zero Traffic Improvements	I	50,000	-	-	-	-	50,000	18	433	Cash
	Total		**455,000**	**250,000**	**310,000**	**250,000**	**250,000**	**1,515,000**			
	Sustainable Community & Economic Planning										
100	Carlisle Urban Redevelopment Plan (TIF) -PROJECT 1	I	3,157,525	-	-	-	-	3,157,525	18	413	Mix[3]
101	Computer & Tablet Replacement	E	8,325	-	-	-	-	8,325	18	413	Cash
102	Plotter	E	15,000	-	-	-	-	15,000	18	413	Cash
	Total		**3,180,850**	**-**	**-**	**-**	**-**	**3,180,850**			
	Parks & Recreation										
103	Pool Vacuum	E	6,500	-	-	-	-	6,500	18	453	Cash
104	Tot Pool Filter Pump Replacement	E	-	-	6,200	-	-	6,200	18	453	Cash
105	Pool Painting	I	-	21,500	-	-	25,000	46,500	18	453	Cash
106	Playground Expansion - Valley Meadows Park	I	-	-	50,000	300,000	-	350,000	18	454	Mix[1]
107	Comprehensive Park, Recreation, and Open Space Plan	I	100,000	-	-	-	-	100,000	18	454	Cash
108	Parks Maintenance Garage Facility Improvements	B	-	71,000	-	-	-	71,000	18	454	Mix[1]
109	LeTort Courts Restroom/Lighting Installation	B	-	-	25,000	-	-	25,000	18	454	Cash
110	Thornwald Park Ampitheater	B	12,000	-	-	-	-	12,000	18	454	Cash
111	Solar Night Lighting at Fort LeTort (CDBG)	E	-	38,500	-	-	-	38,500	18	454	Cash
112	Mooreland Tennis Courts - Northside	I	36,000	-	-	-	-	36,000	18	454	Cash
113	Community Center Second Floor HVAC	B	-	-	-	200,000	-	200,000	18	458	Cash
114	Community Center Fire Panel	B	-	-	28,200	-	-	28,200	18	458	Cash
115	Community Center Gym 1-Roof Replacement	B	225,000	-	-	-	-	225,000	18	458	Mix[1]
	Total		**379,500**	**131,000**	**109,400**	**500,000**	**25,000**	**1,144,900**			

Table 31 (Continued).

2025-2029 Capital Improvements Plan

No.	Item	Type	2025	2026	2027	2028	2029	Total	Fund	Func.	Source
	Grand Total		**23,563,783**	**34,600,730**	**24,427,400**	**3,783,600**	**4,544,780**	**90,920,293**			

Split[1]: Funds (7,32) Functions (445,447)
Split[2]: Funds (6,7,8,18) Functions (402,409,447)
Split[3]: Funds (6,7,8,18) Functions (425,430,447,449)
Split[4]: Funds (7,18) Functions (430,447)
Split[5]: Funds (6,8) Functions (42L,44L)
Mix[1]: Bonds and Cash Split.
Mix[2]: Inter-Municipal Partners Contribution with remainder covered by Cash or Bonds.
Mix[3]: Grant funded with remainder covered by Cash or Bonds.

Key

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

Table 32.

2025-2029 Capital Improvements Plan
Summary of Borrowing Needs

Series	Water	Stormwater	Sewer	Solid Waste	Capital Projects	Parking	Total
2025	1,425,067	280,818	3,712,394	-	-	-	5,418,279
2026	8,265,000	485,000	8,296,587	3,000,000	1,171,584	-	21,218,171
2027	6,230,600	465,000	6,697,537	-	665,000	-	14,058,137
2028	640,000	80,000	800,000	-	240,000	-	1,760,000
2029	2,044,776	124,776	71,324	-	-	-	2,240,876
Total	**18,605,443**	**1,435,594**	**19,577,842**	**3,000,000**	**2,076,584**	**-**	**44,695,463**



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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.

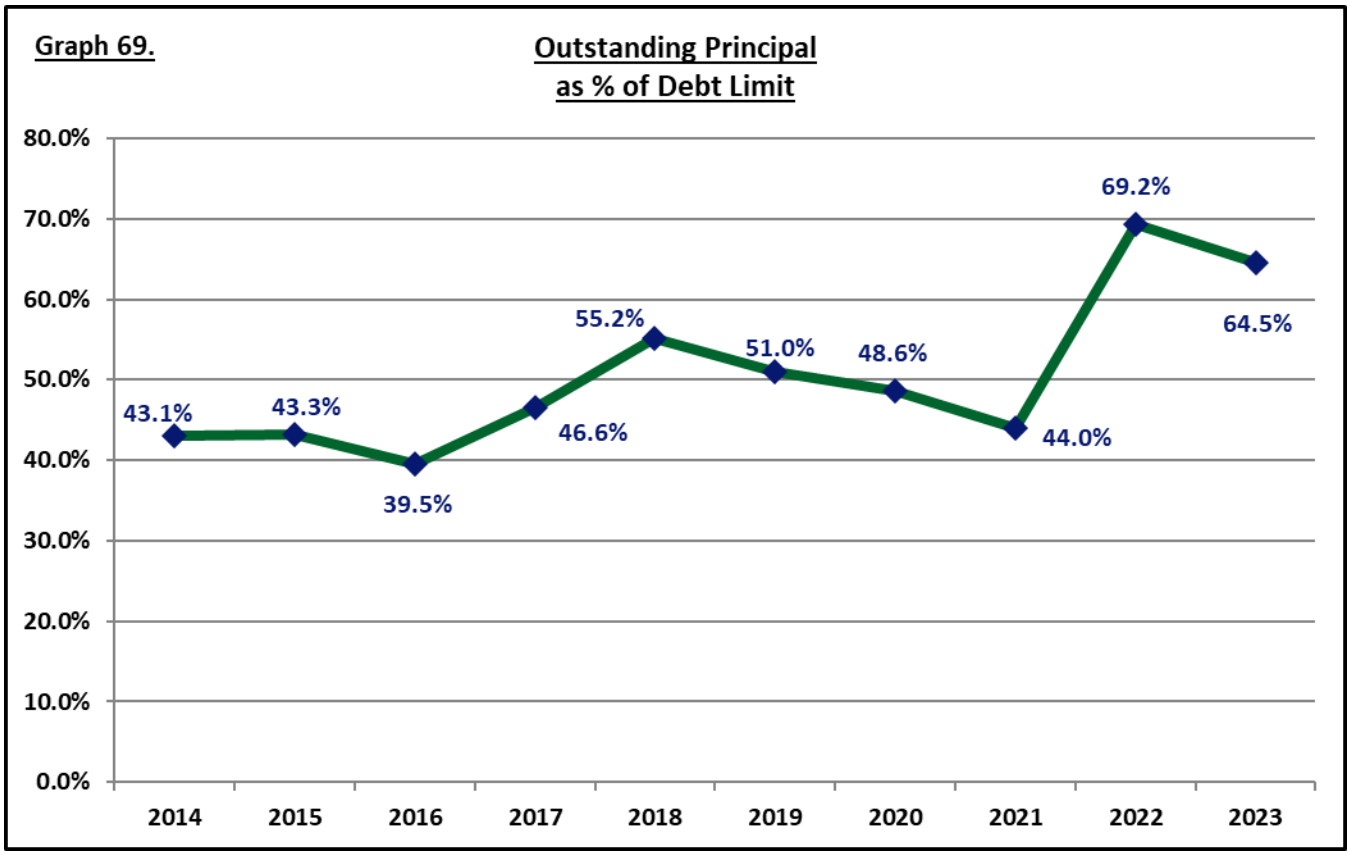
Under state law, the Borough's debt is exempt from personal property taxes in the state. Interest on the debt is also exempt from state corporate net income taxes and from personal income taxation by the state or by any of its political subdivisions.

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 2023, 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		
	$ 25,812,113	2021 Revenue
	$ 27,987,688	2022 Revenue
+	$ 30,313,947	2023 Revenue
	$ 84,113,748	3-Year Revenue Total
÷	3	Number of Years
	$ 28,037,916	**Average Borrowing Base Revenue**
Legal Debt Limit		
	$ 28,037,916	**Average Borrowing Base Revenue**
x	250.0%	Debt Limit Percentage
	$ 70,094,790	**Debt Limit**
-	40,082,904	Existing Debt Applicable to Debt Limit
	$ 30,011,886	**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 2024. The Aa1 rating is recognized as a very strong rating, one level below the highest Aaa rating.



The anticipated principal balance outstanding by fund for each debt issuance as of December 31, 2024 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	7,375,000	52,784	1,373,420	2,802,636	26,169	2,985,096	-	134,895
2017B	5,495,000	1,059,603	-	1,966,444	-	2,432,953	-	36,000
2021	19,845,000	53	5,127,915	4,003,405	1,165,000	9,534,008	-	14,619
2024	5,595,000	-	900,000	4,695,000	-	-	-	-
Total	38,310,000	1,112,440	7,401,335	13,467,485	1,191,169	14,952,057	-	185,514

The anticipated share of scheduled principal and interest payments during December 31, 2025 is included in the tables below.

Table 33A.

2025 Debt Service Principal By Fund (Existing Debt)

Debt Series	Total	General	Capital Projects	Water	Stormwater	Sewer	Solid Waste	Parking
2017A	405,000	6,007	132,917	120,856	1,135	128,731	-	15,354
2017B	1,680,000	375,192	-	649,506	-	619,302	-	36,000
2021	1,080,000	25	217,416	255,511	40,000	559,947	-	7,101
2024	130,000	-	30,000	100,000	-	-	-	-
Total	3,295,000	381,224	380,333	1,125,873	41,135	1,307,980	-	58,455

Table 33B.

2025 Debt Service Interest By Fund (Existing Debt)

Debt Series	Total	General	Capital Projects	Water	Stormwater	Sewer	Solid Waste	Parking
2017A	229,925	1,716	44,105	86,636	809	92,276	-	4,383
2017B	299,550	61,468	-	110,690	-	123,622	-	3,770
2021	624,375	3	148,227	120,889	33,694	320,831	-	731
2024	205,150	-	33,000	172,150	-	-	-	-
Total	1,359,000	63,187	225,332	490,365	34,503	536,729	-	8,884

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%.

- **General Obligation Bond Series of 2024 –** On October 10, 2024 the Borough authorized a general obligation bond in the principal amount of $5,595,000 to providing funding to finance Borough projects in the capital improvement plan. Annual debt service payments varying from $270,400 and $335,150 are due beginning April 15, 2025 through October 15, 2049. The All-In True Interest Cost is 3.67%.

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 fluctuated based on the need to fund significant expenditures related to improvements to the water and sewer systems. As shown in 2023, this ratio slightly decreased due to lack of additional debt issuances and payment on existing long-term debt. This ratio is illustrated in the graph below:

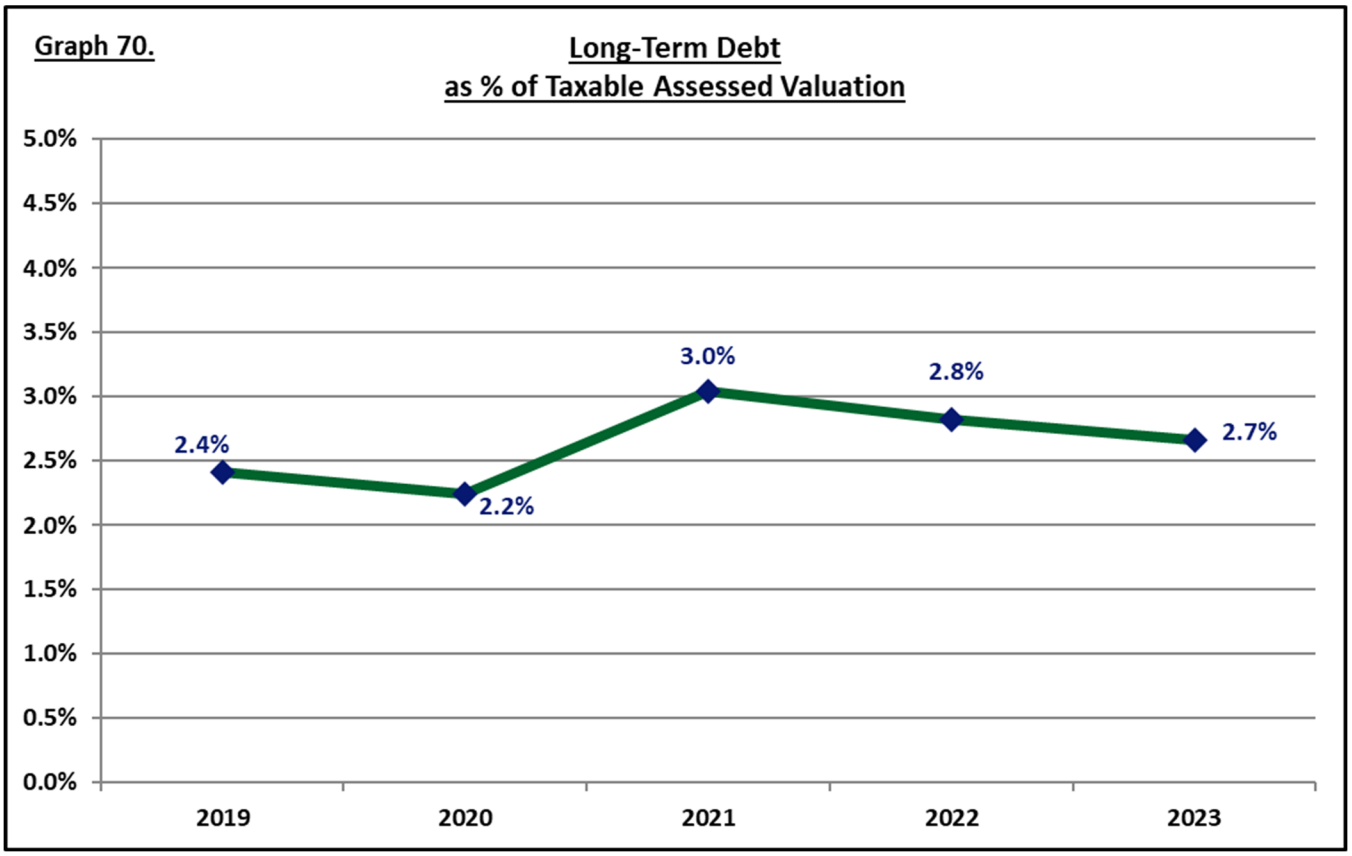


Table 34.

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	G.O. Bond Series of 2024
12/31/2025	615,425	1,899,800	1,704,375	335,150
12/31/2026	615,175	1,887,600	1,715,375	328,600
12/31/2027	616,675	1,203,200	1,433,125	334,200
12/31/2028	612,431	738,400	1,427,125	334,400
12/31/2029	617,531	270,400	1,439,125	329,400
12/31/2030	616,725	-	1,443,125	329,400
12/31/2031	620,100	-	1,460,125	334,200
12/31/2032	613,100	-	1,464,725	333,600
12/31/2033	443,550	-	1,469,175	337,800
12/31/2034	443,650	-	1,477,425	336,600
12/31/2035	443,450	-	1,492,025	335,200
12/31/2036	442,950	-	895,825	333,600
12/31/2037	442,150	-	761,025	331,800
12/31/2038	446,050	-	758,625	334,800
12/31/2039	444,500	-	761,025	337,400
12/31/2040	442,650	-	758,125	314,600
12/31/2041	445,500	-	765,025	312,400
12/31/2042	442,900	-	756,525	310,000
12/31/2043	-	-	757,925	317,400
12/31/2044	-	-	763,156	314,200
12/31/2045	-	-	757,963	315,800
12/31/2046	-	-	756,650	317,000
12/31/2047	-	-	-	317,800
12/31/2048	-	-	-	313,200
12/31/2049	-	-	-	318,400
12/31/2050	-	-	-	268,000
12/31/2051	-	-	-	269,200
12/31/2052	-	-	-	270,000
12/31/2053	-	-	-	270,400
12/31/2054	-	-	-	270,400
TOTAL:	9,364,513	5,999,400	25,017,595	9,504,950
Principal:	7,375,000	5,495,000	19,845,000	5,595,000
Interest:	1,989,513	504,400	5,172,595	3,909,950

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
12/31/2025	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	-	-
TOTAL:	59,082	1,153,044	57
Principal:	52,784	1,059,603	53
Interest:	6,298	93,441	4

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	14.59% G.O. Bond Series of 2024
12/31/2025	170,615	365,643	63,000
12/31/2026	169,014	367,855	59,800
12/31/2027	170,761	310,831	63,800
12/31/2028	168,003	301,581	62,600
12/31/2029	169,568	307,331	61,400
12/31/2030	170,571	307,331	60,200
12/31/2031	171,546	308,931	64,000
12/31/2032	167,896	305,131	62,600
12/31/2033	23,899	303,381	66,200
12/31/2034	23,904	306,481	64,600
12/31/2035	23,894	306,681	63,000
12/31/2036	23,867	306,781	61,400
12/31/2037	23,824	281,781	59,800
12/31/2038	24,034	277,181	63,200
12/31/2039	23,950	282,581	66,400
12/31/2040	23,851	277,781	44,400
12/31/2041	24,004	282,981	43,200
12/31/2042	23,864	277,981	42,000
12/31/2043	-	277,981	45,800
12/31/2044	-	277,563	44,400
12/31/2045	-	277,038	43,000
12/31/2046	-	276,075	46,600
12/31/2047	-	-	45,000
12/31/2048	-	-	43,400
12/31/2049	-	-	46,800
TOTAL:	1,597,064	6,586,905	1,386,600
Principal:	1,373,420	5,127,915	900,000
Interest:	223,644	1,458,990	486,600

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	85.41% G.O. Bond Series of 2024
12/31/2025	201,677	728,164	376,400	272,150
12/31/2026	202,482	651,600	376,008	268,800
12/31/2027	202,206	415,345	239,719	270,400
12/31/2028	201,720	254,896	237,469	271,800
12/31/2029	203,319	93,342	234,969	268,000
12/31/2030	202,341	-	232,219	269,200
12/31/2031	203,435	-	235,819	270,200
12/31/2032	202,111	-	239,019	271,000
12/31/2033	202,295	-	233,619	271,600
12/31/2034	202,341	-	233,219	272,000
12/31/2035	202,249	-	239,519	272,200
12/31/2036	202,019	-	240,619	272,200
12/31/2037	201,651	-	196,619	272,000
12/31/2038	203,446	-	198,419	271,600
12/31/2039	202,732	-	195,119	271,000
12/31/2040	201,881	-	196,819	270,200
12/31/2041	203,193	-	198,419	269,200
12/31/2042	201,996	-	194,919	268,000
12/31/2043	-	-	196,419	271,600
12/31/2044	-	-	197,594	269,800
12/31/2045	-	-	198,663	272,800
12/31/2046	-	-	199,388	270,400
12/31/2047	-	-	-	272,800
12/31/2048	-	-	-	269,800
12/31/2049	-	-	-	271,600
12/31/2050	-	-	-	268,000
12/31/2051	-	-	-	269,200
12/31/2052	-	-	-	270,000
12/31/2053	-	-	-	270,400
12/31/2054	-	-	-	270,400
TOTAL:	3,643,094	2,143,346	5,090,970	8,118,350
Principal:	2,802,636	1,966,444	4,003,405	4,695,000
Interest:	840,458	176,902	1,087,565	3,423,350

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
12/31/2025	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:	34,015	1,497,656
Principal:	26,169	1,165,000
Interest:	7,846	332,656

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
12/31/2025	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:	3,880,269	2,665,570	11,826,280
Principal:	2,985,096	2,432,953	9,534,008
Interest:	895,173	232,617	2,292,272

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
12/31/2025	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	-	-
TOTAL:	150,988	37,440	15,726
Principal:	134,895	36,000	14,619
Interest:	16,093	1,440	1,107



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APPENDICES



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Full-Time Employee Summary

Table 41.

Full-Time Employees Summary Schedule

Department/Function	2021	2022	2023	2024	2025
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
Co-Responder	***-***	***-***	***-***	***-***	***1.00***
Co-Responder	-	-	-	-	1.00
Human Resources / Risk Management	***1.00***	***1.00***	***3.00***	***3.00***	***3.00***
Human Resources / Risk Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Coordinator	-	-	1.00	1.00	1.00
Payroll Specialist	-	-	1.00	1.00	1.00
Sub-total	**5.00**	**5.00**	**7.00**	**7.00**	**8.00**
Finance					
Finance Operations	***4.00***	***4.00***	***5.00***	***4.75***	***4.75***
Director of Finance	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	0.75	0.75
Payroll Specialist	1.00	1.00	-	-	-
Senior Accounting Specialist	-	-	1.00	1.00	1.00
Account Payable Specialist	1.00	1.00	2.00	2.00	2.00
Tax Collection	***1.00***	***1.00***	***1.00***	***1.00***	***1.00***
Tax Specialist	1.00	1.00	1.00	1.00	1.00
Parking	***0.75***	***1.05***	***0.30***	***0.55***	***0.55***
Assistant Finance Director	-	-	-	0.25	0.25
Parking & Utilities Supervisor	0.75	0.75	-	-	-
Director of SCEP	-	0.30	0.30	0.30	0.30
Utility Billing & Collection	***1.25***	***1.25***	***1.00***	***1.00***	***1.00***
Parking & Utilities Supervisor	0.25	0.25	-	-	-
Utilities Specialist	1.00	1.00	1.00	1.00	1.00
Sub-total	**7.00**	**7.30**	**7.30**	**7.30**	**7.30**

Table 41. (Continued)

Full-Time Employees Summary Schedule

Department/Function	2021	2022	2023	2024	2025
Fire					
Fire Department	**-**	**-**	**-**	**-**	**-**
Fire Chief (Part-Time Only)	-	-	-	-	-
Sub-total	**-**	**-**	**-**	**-**	**-**
Police					
Administration	***4.00***	***5.00***	***4.00***	***4.00***	***4.00***
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	1.00	2.00	1.00	1.00	1.00
Department Head Secretary	1.00	1.00	1.00	1.00	1.00
Communications Specialist	1.00	1.00	1.00	1.00	1.00
Investigation	***4.00***	***3.00***	***3.00***	***3.00***	***3.00***
Police Detective Sergeant	1.00	-	-	-	-
Police Detective	3.00	3.00	3.00	3.00	3.00
Patrol	***27.00***	***27.00***	***28.00***	***28.00***	***27.00***
Police Sergeant	5.00	5.00	4.00	4.00	4.00
Police Corporal	5.00	5.00	4.00	4.00	4.00
Police Patrolman	17.00	17.00	20.00	20.00	19.00
Sub-total	**35.00**	**35.00**	**35.00**	**35.00**	**34.00**
Sustainable Community & Economic Planning					
Code Enforcement	***4.77***	***5.27***	***6.27***	***6.27***	***5.50***
Director of SCEP	-	0.50	0.50	0.50	0.50
Senior Planner	-	-	-	-	1.00
Planner II	-	-	1.00	1.00	-
Chief Codes / Assistant Zoning Officer	-	1.00	1.00	1.00	1.00
Planning/Zoning/Codes Manager	1.00	-	-	-	-
Codes Officer	3.00	3.00	3.00	3.00	3.00
Comm. Development & Solid Waste Clerk	0.67	0.67	0.67	0.67	-
MS4 Coordinator	0.10	0.10	0.10	0.10	-
Sub-total	**4.77**	**5.27**	**6.27**	**6.27**	**5.50**

Table 41. (Continued)

Full-Time Employees Summary Schedule

Department/Function	2021	2022	2023	2024	2025
Water Resources					
Field Operations	***17.65***	***16.75***	***16.75***	***20.00***	***19.35***
Director of Water Resources	-	-	-	-	1.00
Director of Transportation & Waste Management	-	-	-	-	0.75
Director of Public Works / Engineer	0.75	0.75	0.75	0.75	-
Director of SCEP	-	0.10	0.10	0.10	0.10
Assistant Borough Engineer	-	-	-	0.75	-
Water Resources Operations Manager	0.50	0.50	0.50	0.50	0.50
Administrative Secretary	0.50	0.50	0.50	-	-
Auto Mechanic I	1.00	-	-	-	-
Auto Mechanic II	-	1.00	1.00	1.00	1.00
Crewleader	4.00	3.00	3.00	3.00	3.00
Equipment Operator	3.00	3.00	3.00	2.00	2.00
Facilities Manager	-	-	-	1.00	1.00
Field Operations Manager	1.00	-	-	-	-
Foreman	-	1.00	1.00	1.00	1.00
Maintainer	3.00	3.00	3.00	8.00	7.00
Maintainer II	3.00	3.00	3.00	1.00	-
Maintainer III	-	-	-	-	1.00
MS4 Coordinator	0.90	0.90	0.90	0.90	1.00
Solid Waste Collection & Disposal	***0.33***	***0.43***	***0.43***	***0.43***	***0.10***
Director of SCEP	-	0.10	0.10	0.10	0.10
Comm. Development & Solid Waste Clerk	0.33	0.33	0.33	0.33	-
Laboratory	***5.50***	***6.00***	***6.00***	***5.50***	***5.50***
Lab Supervisor	1.00	1.00	1.00	1.00	1.00
BioSolids Supervisor	-	0.50	0.50	0.50	0.50
Lab Technician	4.50	4.50	4.50	4.00	4.00
Biosolids	***4.00***	***3.50***	***3.50***	***3.50***	***3.50***
BioSolids Supervisor	1.00	0.50	0.50	0.50	0.50
Biosolids Operator	3.00	3.00	3.00	3.00	3.00
Wastewater Treatment Plant	***8.00***	***8.00***	***8.00***	***7.00***	***7.00***
Wastewater Treatment Plant Supervisor	1.00	1.00	1.00	1.00	1.00
Treatment Plant Operator - Licensed	5.00	5.00	5.00	2.00	2.00
Treatment Plant Operator - Unlicensed	-	-	-	2.00	2.00
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
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	***7.50***	***8.50***	***8.50***	***8.50***	***8.50***
Water Resources Operations Manager	0.50	0.50	0.50	0.50	0.50
Water Plant Supervisor	-	-	-	-	-
Water Plant Senior Operator	-	1.00	1.00	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	**44.98**	**45.18**	**45.18**	**46.93**	**45.95**

Table 41. (Continued)

Full-Time Employees Summary Schedule

Department/Function	2021	2022	2023	2024	2025
Transportation & Waste Management					
Administration & Engineering	***3.25***	***3.25***	***4.25***	***3.50***	***3.25***
Director of Transportation & Waste Management	-	-	-	-	0.25
Director of Public Works / Engineer	0.25	0.25	0.25	0.25	-
Assistant Borough Engineer	-	-	1.00	0.25	-
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
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
Sub-total	**5.25**	**5.25**	**6.25**	**5.50**	**5.25**
Parks & Recreation					
Administration	***2.00***	***2.00***	***1.00***	***1.00***	***1.00***
Director of Parks & Recreation	1.00	1.00	1.00	1.00	1.00
Department Head Secretary	1.00	1.00	-	-	-
Recreation Services	***1.90***	***1.90***	***1.90***	***1.90***	***1.90***
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
Pool	***0.10***	***0.10***	***0.10***	***0.10***	***0.10***
Recreation Manager	0.10	0.10	0.10	0.10	0.10
Parks Maintenance	***3.00***	***5.00***	***5.00***	***3.00***	***3.00***
Parks Maintenance Crew Leader	1.00	1.00	1.00	1.00	1.00
Parks Maintainer	2.00	4.00	4.00	2.00	2.00
Sub-total	**7.00**	**9.00**	**8.00**	**6.00**	**6.00**
Total	**109.00**	**112.00**	**115.00**	**114.00**	**112.00**

Full-Time Employee Changes:

The 2025 Budget continues to reflect the modification of positions based on changing programing and a detailed review on what positions would best serve the Borough. Looking at previous budgets in

comparison, this table now reflects the breakout of the "Public Works" Department into two departments "Water Resources" and "Transportation & Waste Management". Some of the other changes include the following:

- Added a "Co-responder" position to the Administration Department. This position was created in 2024 but was not included as a budgetary position.
- Replaced the "Comm. Development & Solid Waste Clerk" position with a part-time position not shown here.
- The Police Department shows a decrease in complement, but one of the positions is actually held for a K-9 unit and is not considered a full-time employee for purposes of this table.
- Finally, the budget reflects one less Maintainer due to the shared services between the Parks Maintainers and the Water Resources Maintainers.



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BOROUGH OF CARLISLE
FINANCIAL TRENDS INFORMATION
NET POSITION BY COMPONENT
LAST FIVE FISCAL YEARS
(accrual basis of accounting)

Schedule 1

	Fiscal Year				
	2023	**2022 [c]**	**2021**	**2020**	**2019**
Governmental activities					
Net investment in capital assets	$ 19,111,062	$18,114,103	$ 15,327,086	$ 14,799,272	$ 14,451,032
Restricted	9,221,339	7,557,340	5,685,534	2,600,104	2,807,160
Unrestricted	12,627,393	9,030,442	8,396,492	8,118,910	6,446,981
Total governmental activities net position	$ 40,959,794	$34,701,885	$ 29,409,112	$ 25,518,286	$ 23,705,173
Business-type activities					
Net investment in capital assets	$ 22,742,992	$22,784,204	$ 21,711,225	$ 22,589,169	$ 23,163,967
Unrestricted	29,559,411	26,495,257	25,323,464	22,668,779	19,599,734
Total business-type activities net position	$ 52,302,403	$49,279,461	$ 47,034,689	$ 45,257,948	$ 42,763,701
Primary government					
Net investment in capital assets	$ 41,854,054	$40,898,307	$ 37,038,311	$ 37,388,441	$ 37,614,999
Restricted	9,221,339	7,557,340	5,685,534	2,600,104	2,807,160
Unrestricted	42,186,804	35,525,699	33,719,956	30,787,689	26,046,715
Total primary government net position	$ 93,262,197	$83,981,346	$ 76,443,801	$ 70,776,234	$ 66,468,874

[c] During 2022 the Borough implemented the provisions of GASB 87 which only applies to the Borough's business-type activities. Prior year amounts have not been restated and are shown based on the reporting requirements prior to the implementation of GASB 87.

Source: Department of Finance (DOF) compilation of data.

BOROUGH OF CARLISLE
FINANCIAL TRENDS INFORMATION
CHANGES IN NET POSITION
LAST FIVE FISCAL YEARS
(accrual basis of accounting)

Schedule 2

	Fiscal Year				
	2023	**2022**	**2021**	**2020**	**2019**
Program Revenues					
Governmental Activities:					
Charges for Services:					
General government	$ 329,679	$ 349,812	$ 345,476	$ 346,724	$ 340,690
Public safety	588,753	636,063	271,678	250,898	424,453
Public services	71,370	124,918	78,851	37,174	45,603
Parks and recreation	414,326	362,337	288,782	110,814	348,767
Operating grants and contributions	5,196,886	4,870,832	2,184,293	1,985,355	1,240,250
Capital grants and contributions	1,237,296	2,527,922	2,150,082	1,348,420	1,455,601
Total governmental activities program revenues	7,838,310	8,871,884	5,319,162	4,079,385	3,855,364
Business-type Activities:					
Charges for Services:					
Water	4,561,140	4,843,201	4,289,546	4,286,922	4,450,198
Sewer	6,483,278	6,483,274	6,131,551	6,105,810	6,291,347
Parking	660,282	659,417	663,845	400,579	708,443
Solid Waste	1,897,232	1,071,113	1,487,037	1,434,687	880,195
Stormwater	1,745,763	1,742,595	1,701,166	1,767,087	1,148,962
Operating grants and contributions	196	-	46,906	55,074	209,028
Capital grants and contributions	95,815	326,931	147,167	323,801	2,419,064
Total business-type activities program revenues	15,443,706	15,126,531	14,467,218	14,373,960	16,107,237
Total primary government program revenues	$ 23,282,016	$ 23,998,415	$ 19,786,380	$ 18,453,345	$ 19,962,601
Expenses					
Governmental Activities:					
General government	$ 2,304,152	$ 2,397,128	$ 1,791,665	$ 1,996,953	$ 1,865,486
Public safety	6,234,842	6,984,227	5,298,260	5,660,761	5,928,270
Public services	1,642,420	1,604,082	1,514,763	1,709,843	2,031,313
Culture and recreation	1,105,839	1,580,301	992,190	893,308	1,131,263
Conservation and community development	346,059	452,443	854,675	471,282	306,343
Interest on long-term debt	231,253	291,978	313,012	250,103	243,695
Total governmental activities expenses	$ 11,864,565	$13,310,159	$ 10,764,565	$ 10,982,250	$ 11,506,370
Business-type Activities:					
Water	$ 4,319,963	$ 4,219,490	$ 3,689,493	$ 3,447,981	$ 3,850,851
Sewer	5,813,663	5,986,997	5,721,946	5,448,124	5,741,796
Parking	547,931	561,506	514,040	538,817	524,341
Solid Waste	1,892,314	1,318,955	1,675,340	1,656,256	826,622
Stormwater	1,441,319	1,318,665	1,138,103	1,055,188	581,219
Total business-type activities expenses	14,015,190	13,405,613	12,738,922	12,146,366	11,524,829
Total primary government expense	$ 25,879,755	$ 26,715,772	$ 23,503,487	$ 23,128,616	$ 23,031,199
Net (Expense)/Revenue					
Governmental activities	$ (4,026,255)	$ (4,438,275)	$ (5,445,403)	$ (6,902,865)	$ (7,651,006)
Business-type activities	1,428,516	1,720,918	1,728,296	2,227,594	4,582,408
Total primary government net expense	$ (2,597,739)	$ (2,717,357)	$ (3,717,107)	$ (4,675,271)	$ (3,068,598)

BOROUGH OF CARLISLE
FINANCIAL TRENDS INFORMATION
CHANGES IN NET POSITION
LAST FIVE FISCAL YEARS
(accrual basis of accounting)

Schedule 2 (Continued)

	Fiscal Year				
	2023	**2022**	**2021**	**2020**	**2019**
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Real estate	$ 5,273,655	$ 5,137,010	$ 5,152,302	$ 5,143,699	$ 5,122,842
Earned income	2,655,504	2,444,004	2,339,350	2,195,815	2,119,181
Real estate transfer	489,293	599,808	553,436	457,392	377,589
Other	879,893	884,632	859,215	816,775	860,437
Investment earnings	933,513	269,195	7,074	94,104	233,038
Unrestricted grants and contributions	-	-	425,350	-	-
Miscellaneous	51,746	396,399	(498)	81,317	259,156
Gain on sale of capital asset	560	-	-	-	-
Transfers	-	-	-	(73,124)	(43,505)
Total governmental activities	10,284,164	9,731,048	9,336,229	8,715,978	8,928,738
Business-type Activities:					
Investment earnings	1,545,844	492,157	8,887	152,146	483,019
Gain on sale of capital asset	-	452	-	-	-
Miscellaneous	48,582	31,245	39,558	41,383	30,351
Transfers	-	-	-	73,124	43,505
Total business-type activities	1,594,426	523,854	48,445	266,653	556,875
Total primary government	$ 11,878,590	$ 10,254,902	$ 9,384,674	$ 8,982,631	$ 9,485,613
Change in Net Position					
Governmental activities	$ 6,257,909	$ 5,292,773	$ 3,890,826	$ 1,813,113	$ 1,277,732
Business-type activities	3,022,942	2,244,772	1,776,741	2,494,247	5,139,283
Total primary government	$ 9,280,851	$ 7,537,545	$ 5,667,567	$ 4,307,360	$ 6,417,015

Source: DOF compilation of data.

BOROUGH OF CARLISLE
FINANCIAL TRENDS INFORMATION
FUND BALANCES, GOVERNMENTAL FUNDS
LAST FIVE FISCAL YEARS
(modified accrual basis of accounting)

Schedule 3

	Fiscal Year				
	2023	**2022**	**2021**	**2020**	**2019**
General Fund					
Nonspendable	$ 324,835	$ 333,784	$ 422,998	$ 316,531	$ 332,694
Spendable					
Restricted	18,658	17,776	19,175	53,735	53,421
Committed	516,431	501,911	598,344	597,878	595,900
Assigned	1,910,800	1,954,258	1,034,326	985,233	404,213
Unassigned	9,912,599	9,015,736	7,783,269	7,405,190	7,104,470
Total General Fund	12,683,323	11,823,465	9,858,112	9,358,567	8,490,698
Capital Projects Fund					
Nonspendable	-	-	-	-	-
Spendable					
Restricted	9,209,497	6,462,746	4,463,193	1,159,094	1,335,550
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Capital Projects Fund	9,209,497	6,462,746	4,463,193	1,159,094	1,335,550
All Other Governmental Funds					
Restricted	1,073,312	1,094,594	1,314,151	1,417,875	1,368,072
Total All Other Governmental Funds	1,073,312	1,094,594	1,314,151	1,417,875	1,368,072
Total Governmental Funds	$ 22,966,132	$ 19,380,805	$ 15,635,456	$11,935,536	$ 11,194,320

Source: DOF compilation of data.

BOROUGH OF CARLISLE
FINANCIAL TRENDS INFORMATION
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST FIVE FISCAL YEARS
(modified accrual basis of accounting)

Schedule 4

	Fiscal Year				
	2023	**2022**	**2021**	**2020**	**2019**
Revenues					
Real Estate	$ 5,272,126	$ 5,183,045	$ 5,158,546	$ 5,095,199	$ 5,095,199
Earned income	2,653,988	2,509,203	2,297,193	2,167,578	2,167,578
Real estate transfer	489,293	599,808	553,436	377,589	377,589
Other taxes	875,650	885,183	849,750	856,688	856,688
Licenses and permits	646,198	884,267	535,597	597,215	597,215
Fines and forfeits	83,223	60,092	74,158	116,636	116,636
Investment income	933,513	269,195	7,074	233,038	233,038
Rents	93,347	86,590	80,268	87,145	87,145
Intergovernmental	5,554,866	6,975,513	4,397,288	1,751,220	1,751,220
Charges for services	492,581	352,921	217,871	288,045	288,045
Other	567,747	608,584	545,103	457,212	457,212
Total revenues	17,662,532	18,414,401	14,716,284	12,027,565	12,027,565
Expenditures					
General government	1,719,203	1,720,381	1,287,697	1,480,701	1,305,179
Public safety	7,293,963	8,927,553	7,891,826	7,046,082	6,321,814
Public services	2,271,140	1,910,852	1,793,652	1,991,412	2,237,355
Parks and recreation	1,383,440	1,324,873	873,221	801,827	1,017,117
Conservation and community development	381,159	877,792	862,925	471,282	477,951
Debt service:					
Principal	826,212	779,617	678,870	604,921	428,014
Interest and fiscal charges	307,568	344,086	329,674	303,314	294,379
Total expenditures	14,182,685	15,885,154	13,717,865	12,699,539	12,081,809
Excess (deficiency) of revenues over/(under) expenditures	3,479,847	2,529,247	998,419	(671,974)	(54,244)
Other Financing Sources (Uses)					
Transfers in	4,583,816	4,194,828	1,116,998	876,648	745,865
Transfers out	(4,544,420)	(4,194,828)	(1,116,998)	(949,772)	(745,865)
Proceeds from sale of capital assets	560	17,599	7,620	14,451	45,689
Bond reallocation	-	-	-	-	-
Proceeds from issuance of bonds	-	-	5,799,158	207,891	934,077
Proceeds from IT subscription agreements	65,524	-	-	-	-
Bond premium	-	-	465,032	-	-
Payment to refund bond	-	-	(2,767,627)	-	-
Total other financing sources (uses)	105,480	17,599	3,504,183	149,218	979,766
Net change in fund balances	$ 3,585,327	$ 2,546,846	$ 4,502,602	($ 522,756)	$ 925,522
Debt service as a percentage of non-capital expenditures	9.7%	8.3%	8.3%	7.1%	7.5%
Debt service as a percentage of total expenditures	8.0%	7.1%	7.4%	7.2%	6.0%

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)	Estimated Actual Taxable Value
2023	$ 2,048,482,300	$ 525,124,900	25.6%	$ 1,523,357,400	1.26%	3.495	0.437	$ 1,523,357,400
2022	2,028,269,200	523,884,000	25.8%	1,504,385,200	0.45%	3.495	0.437	1,504,385,200
2021	2,019,892,100	522,298,700	25.9%	1,497,593,400	0.57%	3.495	0.437	1,497,593,400
2020	2,016,214,100	527,352,200	26.2%	1,489,047,900	0.32%	3.495	0.437	1,489,047,900
2019	2,011,591,600	527,352,200	26.2%	1,484,239,400	0.66%	3.495	0.437	1,484,239,400
2018	2,003,339,400	528,826,200	26.4%	1,474,513,200	1.91%	3.495	0.437	1,474,513,200
2017	1,953,893,400	507,038,700	26.0%	1,446,854,700	0.28%	3.275	0.437	1,446,854,700
2016	1,947,489,000	504,732,700	25.9%	1,442,756,300	1.01%	3.275	0.217	1,442,756,300
2015	1,937,063,700	508,795,200	26.3%	1,428,268,500	-0.17%	3.275	0.217	1,428,268,500
2014	1,928,046,730	497,336,500	25.8%	1,430,710,230	-0.63%	3.275	0.217	1,430,710,230

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
2023	3.058	0.437	3.495	2.524	0.166	2.690	16.372	22.557	15.49%
2022	3.058	0.437	3.495	2.195	0.166	2.361	15.973	21.829	16.01%
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%

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

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

BOROUGH OF CARLISLE
REVENUE CAPACITY INFORMATION
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND TEN YEARS AGO

Schedule 7

	2023			2014		
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	2.8%	$ 42,500,000	1	3.0%
Carlisle Commons LLC	37,838,000	2	2.5%	37,120,000	2	2.6%
Allen Distribution	30,704,500	3	2.0%	30,704,500	3	2.1%
Carlisle Corporation	27,307,000	4	1.8%	23,840,000	4	1.7%
KTR PA Cent LLC	19,300,000	5	1.3%	19,300,000	5	1.3%
Ross Stores Pennsylvania LP	15,975,000	6	1.0%	15,000,000	7	1.0%
AH NLA II (PA) LLC	15,000,000	7	1.0%			
Headlands Realty Corp.	12,274,200	8	0.8%	12,000,000	9	0.8%
Patriach Seven Gables LP	11,800,000	9	0.8%	11,800,000	10	0.8%
255 South Spring Garden Street	10,500,000	10	0.7%			
Giant Food Stores LLC				18,300,000	6	1.3%
Dickinson College				14,763,900	8	1.0%
Total	$ 223,198,700		14.7%	$ 225,328,400		15.7%
Total Taxable Assessed Value	$ 1,523,357,400			$ 1,430,710,230		

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**
2023	$ 4,622,245	$ 660,537	$ 5,282,782	$ 5,144,765	97.4%	n/a	5,144,765	97.4%
2022	4,583,370	654,982	5,238,352	5,139,794	98.1%	$ 52,809	5,192,603	99.1%
2021	4,559,901	651,628	5,211,529	5,067,347	97.2%	143,742	5,211,089	100.0%
2020	4,538,805	648,613	5,187,418	5,046,122	97.3%	141,296	5,187,418	100.0%
2019	4,529,395	647,269	5,176,664	5,046,122	97.5%	130,542	5,176,664	100.0%
2018	4,452,411	636,268	5,088,679	4,968,809	97.6%	119,870	5,088,679	100.0%
2017	4,415,984	631,053	5,047,037	4,948,035	98.0%	99,002	5,047,037	100.0%
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%	115,775	4,670,230	100.0%
2014	4,375,112	310,466	4,685,578	4,564,907	97.4%	120,671	4,685,578	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	IT Subcription Liabilities	General Obligation Bonds	General Obligation Notes	IT Subcription Liabilities	Total Primary Government	Percentage of Personal Income	Per Capita
2023	$ 9,116,022	$ -	$ 67,924	$ 30,166,882	$ -	$ 190,413	$ 39,541,241	5.12%	1,770
2022	9,947,736	-	-	32,494,000	-	-	42,441,736	5.71%	1,912
2021	10,799,494	-	-	34,656,078	-	-	45,455,572	7.32%	2,312
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

Source: DOF analysis of data.

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

Schedule 10

Fiscal Year	General Obligation Bonds	General Obligation Notes	Total	Percentage of Actual Taxable Value [(a)] of Property	Per Capita
2023	$ 40,082,904	$ -	$ 40,082,904	2.66%	1,794
2022	42,441,736	-	42,441,736	2.82%	1,912
2021	45,455,572	-	45,455,572	3.04%	2,312
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

(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	$ 9,916,022	100.0%	$ 9,916,022
Overlapping			
Carlisle Area School District	23,109,801	59.9%	13,842,771
Cumberland County	31,385,180	7.6%	2,385,274
Total Overlapping Debt	54,494,981		16,228,044
Total	$ 64,411,003		$ 26,144,066

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

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

BOROUGH OF CARLISLE
DEBT CAPACITY INFORMATION
LEGAL DEBT MARGIN INFORMATION
LAST FIVE YEARS

Schedule 12

Legal Debt Margin Calculation for Fiscal Year 2023

Borrowing Base Revenues:	
2021	$ 25,812,113
2022	27,987,688
2023	30,313,947
	$ 84,113,748
Average Borrowing Base Revenue	$ 28,037,916
Debt Limit Percentage	250.0%
Debt Limit	70,094,790
Less: Total Amount of Debt Applicable to Debt Limit	40,082,904
Legal Debt Margin	$ 30,011,886

	Fiscal Year				
	2023	**2022**	**2021**	**2020**	**2019**
Debt Limit	$ 70,094,790	$ 65,821,007	$ 65,653,481	$ 64,556,098	$ 63,278,220
Total Amount of Debt Applicable to Debt Limit	40,082,904	42,441,736	45,455,572	28,410,745	30,725,329
Legal Debt Margin	$ 30,011,886	$ 23,379,271	$ 20,197,909	$ 36,145,353	$ 32,552,891
Total Amount of Debt Applicable to Debt Limit as a percentage of debt limit	57.18%	64.48%	69.24%	44.01%	48.56%

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[a]	School Enrollment[b]	Number of Dropouts[b]	Dropouts as a Percentage of Enrollment	Unemployment Rate[c]
2023	22,341	771,926,232	$ 34,552	5,223	10	0.19%	2.40%
2022	22,203	743,245,425	33,475	5,149	6	0.12%	4.30%
2021	19,659	620,811,561	31,579	5,017	8	0.16%	4.90%
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	503,657,416	25,690	5,080	33	0.65%	4.10%

[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

	2023			2014		
Employer	**Employees**	**Rank**	**Percentage of Total Borough Employment**	**Employees**	**Rank**	**Percentage of Total Borough Employment**
Ross Dress For Less Inc.	2,127	1	7.40%	443	7	2.2%
United Parcel Service Inc	1,763	2	6.13%			
Dickinson College	1,604	3	5.58%	1,205	2	5.9%
Giant Food Stores LLC	1,540	4	5.36%	817	3	4.0%
Elwood Staffing Service Inc	1,328	5	4.62%			
Cumberland County Courthouse	780	6	2.71%	692	5	3.4%
Carlisle Roofing Systems Inc	681	7	2.37%			
Masterbrand Cabinets Inc	635	8	2.21%	284	10	1.4%
Walmart Associates Inc	604	9	2.10%	385	9	1.9%
At Home Procurement Inc	574	10	2.00%			
HGSS				1,334	1	6.5%
Carlisle Area School District				755	4	3.7%
Carlisle Construction				555	6	2.7%
ALMA Health				385	8	1.9%
	11,636		40.5%	6,855		33.6%
Total Borough Employment	28,746			20,411		

Source: DOF analysis of Cumberland County Tax Bureau data.

BOROUGH OF CARLISLE

OPERATING INFORMATION
FULL-TIME EQUIVALENT BOROUGH EMPLOYEES BY FUNCTION/PROGRAM
LAST FIVE YEARS

Schedule 15

	2023	2022	2021	2020	2019
Function/program					
General Government					
Borough Manager's Office	3.90	4.00	4.14	4.00	3.00
Department of Finance	4.75	5.50	4.39	4.50	5.00
Tax Collection	1.00	1.00	1.00	1.00	1.00
Human Resources/Risk Management	2.61	1.00	0.73	1.00	1.00
Public Safety					
Police Department	36.35	37.50	35.15	38.00	36.00
Fire Department	0.60	0.50	0.65	0.50	0.50
Public Works					
Administration & Engineering Division	3.43	7.45	3.52	3.00	4.00
Operations Division	8.23	5.00	5.33	10.00	9.00
Planning & Codes Division	5.58	16.00	3.58	4.75	4.00
Parks and Recreation	10.79	7.50	10.87	8.25	14.00
Water	13.70	9.00	13.02	13.50	14.00
Sewer	19.37	18.00	20.74	21.25	20.50
Stormwater	3.79	1.00	4.56	4.00	4.00
Solid Waste	0.43	0.55	0.55	0.73	0.82
Parking	2.78	3.00	2.89	2.25	4.00
Total Employment	**117.31**	**117.00**	**111.12**	**116.73**	**120.82**

Source: DOF analysis of data.

BOROUGH OF CARLISLE

OPERATING INFORMATION
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST FIVE YEARS

Schedule 16

	2023	2022	2021	2020	2019
Function/program					
General Government					
Real estate tax certifications	512	651	945	853	734
Public Safety					
Arrests	999	829	933	872	1,249
Parking violations	9,116	1,132	1,769	7,229	8,688
Traffic violations	1,190	1,079	1,174	1,498	1,457
Calls for service	20,000	18,996	21,202	20,028	22,493
Police vehicles	16	16	16	18	19
Fire responses	649	625	600	467	510
Building-related permits issued	787	1,432	958	382	999
Public Services					
Miles of streets resurfaced	5.50	2.62	2.54	2.36	2.40
Parks and Recreation					
Community pool attendance	15,496	18,644	15,886	-	19,752
Number of seasonal programs	210	163	125	82	168
Water					
New connections	30	48	13	9	68
Water main breaks	7	18	16	18	33
Consumption (mgd)	3.66	3.20	2.22	2.17	2.25
Sewer					
Sewage treatment (mgd)	2.58	2.73	2.93	2.68	4.10
Parking					
Average daily parking meter revenue	570	884	555	435	694

Source: DOF compilation of data.

BOROUGH OF CARLISLE

OPERATING INFORMATION
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST FIVE YEARS

Schedule 17

	2023	2022	2021	2020	2019
Function/program					
Public Safety					
Police stations	1	1	1	1	1
Police vehicles	16	16	16	18	19
Fire stations	2	2	2	2	2
Fire vehicles	7	7	7	7	7
Public Services					
Borough streets (in miles)	57.9	57.9	56.7	56.7	56.7
Number of traffic lighted intersections	43	43	43	43	43
Parks and Recreation					
Number of parks	18	18	17	17	17
Acreage of park land	176	176	165	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	635	635	634
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	7	7
Number of street parking metered spaces	669	669	669	669	669
Number of off-street parking metered spc	114	114	114	114	114
Number of parking garages	1	1	1	1	1

Source: DOF compilation of data



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Line-Item Budget Detail

Carlisle All-America City 2021

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
01	**GENERAL FUND**					
GENERAL FUND REVENUE						
000	**Real Property Taxes**					
01-000-30110-00000	REAL ESTATE TAX CURRENT	(4,392,492)	(4,508,511)	(4,479,500)	(4,530,500)	(4,530,500)
01-000-30140-00000	REAL ESTATE TAX DELINQUENT	(142,591)	(105,931)	(142,300)	(130,274)	(130,274)
01-000-30170-00000	REAL ESTATE TAX - FIRE TAX	(627,704)	(643,915)	(1,101,627)	(1,114,100)	(1,114,100)
01-000-30190-00000	FIRE TAX DELINQUENT	(20,258)	(13,769)	(20,200)	(18,075)	(18,075)
	Total Real Property Taxes	**(5,183,045)**	**(5,272,126)**	**(5,743,627)**	**(5,792,949)**	**(5,792,949)**
000	**Other Local Taxes**					
01-000-31010-00000	REAL ESTATE TRANSFER TAX	(599,808)	(489,293)	(542,000)	(543,700)	(543,700)
01-000-31021-00000	EARNED INCOME TAX CURRENT	(2,099,036)	(2,258,675)	(2,038,600)	(2,051,168)	(2,051,168)
01-000-31022-00000	EARNED INCOME TAX PRIOR	(410,167)	(395,313)	(417,100)	(407,527)	(407,527)
01-000-31051-00000	LOCAL SERVICES TAX	(817,842)	(802,879)	(766,400)	(767,974)	(767,974)
01-000-31061-00000	ADMISSIONS TAX	(62,461)	(66,320)	(65,200)	(64,660)	(64,660)
01-000-31070-00000	AMUSEMENT TAX	(4,880)	(6,451)	(4,500)	(5,277)	(5,277)
	Total Other Local Taxes	**(3,994,194)**	**(4,018,931)**	**(3,833,800)**	**(3,840,306)**	**(3,840,306)**
000	**Licenses & Permits**					
01-000-32161-00000	TRANSIENT MERCHANTS'	(1,087)	(2,400)	(800)	(1,429)	(1,429)
01-000-32180-00000	CABLE FRANCHISE	(261,319)	(243,182)	(267,000)	(257,167)	(257,167)
01-000-32210-00000	BUILDING PERMITS	(352,813)	(215,188)	(279,646)	(212,915)	(212,915)
01-000-32215-00000	ZONING PERMIT	(10,980)	(14,900)	(9,100)	(9,100)	(9,100)
01-000-32216-00000	HARB PERMIT	(2,600)	(2,250)	(2,100)	(2,100)	(2,100)
01-000-32220-00000	PLUMBING PERMITS	(74,006)	(30,679)	(37,400)	(47,361)	(47,361)
01-000-32230-00000	PLUMBING LICENSES	(6,175)	(6,899)	(5,200)	(6,091)	(6,091)
01-000-32250-00000	SIGN PERMITS	(1,650)	(1,300)	(1,500)	(1,483)	(1,483)
01-000-32260-00000	SEWER PERMITS	(12,000)	(7,250)	(4,900)	(8,050)	(8,050)
01-000-32270-00000	ELECTRICAL PERMITS	(67,372)	(62,030)	(42,800)	(57,400)	(57,400)
01-000-32280-00000	STREET OCCUPANCY PERMITS	(78,832)	(46,880)	(40,300)	(55,337)	(55,337)
01-000-32281-00000	CURB & SIDEWALK PERMITS	(12,039)	(9,517)	(9,900)	(10,485)	(10,485)
01-000-32283-00000	CHICKEN PERMITS	(250)	150	(200)	(200)	(200)
01-000-32285-00000	SIDEWALK CAFÉ PERMIT	(240)	(300)	(100)	(213)	(213)
01-000-32286-00000	Mobile Food Vending Permit	(200)	(300)	(400)	(600)	(600)
01-000-32287-00000	OCCUPANCY INSPECTION	(254)	(559)	(300)	(371)	(371)
01-000-36323-00000	COMPOST PERMITS	-	(2,714)	(5,100)	(5,100)	(5,100)
	Total Licenses & Permits	**(881,817)**	**(646,198)**	**(706,746)**	**(675,402)**	**(675,402)**
000	**Fines & Forfeits**					
01-000-32282-00000	STREET VACATION FEES	(2,450)	-	(500)	(983)	(983)
01-000-32284-00000	RENTAL HOUSING INSPECTION PRGRM	(44,250)	(156,730)	(50,000)	(9,943)	(9,943)
01-000-33140-00000	PARKING VIOLATIONS	(3,577)	(3,295)	(7,200)	(4,691)	(4,691)
01-000-33150-00000	DISTRICT JUSTICE FINES	(31,767)	(57,966)	(45,100)	(45,100)	(45,100)
01-000-33160-00000	FINES - STATE OF PA	(3,440)	(7,297)	(7,000)	(7,000)	(7,000)
01-000-33170-00000	FINE - PROPERTY INSPECTION	-	-	(100)	-	-
01-000-33190-00000	FINES - MISCELLANEOUS	(21,308)	(14,665)	(26,300)	(15,000)	(15,000)
	Total Fines & Forfeits	**(106,792)**	**(239,953)**	**(136,200)**	**(82,717)**	**(82,717)**
000	**Interest & Rents**					
01-000-34110-00000	INTEREST INCOME-SAVINGS	(35,783)	(183,575)	(120,000)	(172,698)	(172,698)

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
01-000-34120-00000	INTEREST-CEMETERY TRUST	(3,835)	(2,762)	(3,100)	(3,100)	(3,100)
01-000-34140-00000	INTEREST INCOME - PLGIT	(131,227)	(334,839)	(50,000)	(334,838)	(334,838)
01-000-34141-00000	INTEREST - INVESTMENT	(2,311)	(8,672)	(13,000)	(8,672)	(8,672)
01-000-34143-00000	INTEREST - LLEBG	(25)	(43)	(100)	(42)	(42)
01-000-34144-00000	BOC 300TH CELEBRATION	(7)	(12)	(100)	(12)	(12)
01-000-34145-GOB17	GOB17 Series B	-	(499)	-	-	-
01-000-34148-00000	INTEREST - OTHER	-	-	(300)	-	-
01-000-34210-00000	COMMUNITY CENTER RENTAL	(56,722)	(68,825)	(54,200)	(68,825)	(68,825)
01-000-34211-00000	BOROUGH HALL RENTAL	(10)	(10)	(100)	(10)	(10)
01-000-34220-00000	BUILDING & GROUND RENTAL	(24,301)	(20,292)	(20,800)	(20,292)	(20,292)
01-000-34221-00000	LETORT RESERVATIONS	(5,557)	(4,220)	(5,200)	(4,220)	(4,220)
30-000-34140-00000	INTEREST INCOME - PLGIT	(1,316)	(264)	(1,100)	(724)	(724)
31-000-34140-00000	INTEREST INCOME - PLGIT	(195)	(682)	(400)	(637)	(637)
33-000-34140-00000	INTEREST INCOME - PLGIT	(543)	(1,987)	-	-	-
	Total Interest & Rents	**(261,832)**	**(626,682)**	**(268,400)**	**(614,070)**	**(614,070)**
000	**Intergovernmental**					
01-000-35501-00000	PUBLIC UTILITY TAX	(8,611)	-	(8,300)	(8,300)	(8,300)
01-000-35508-00000	STATE BEVERAGE TAX	(6,150)	(5,850)	(5,100)	(5,850)	(5,850)
01-000-35010-00000	FEDERAL GRANTS	(3,005,133)	(2,999,346)	-	-	-
01-000-35512-00000	STATE PENSION ALLOCATION	(641,504)	(642,702)	(641,500)	(642,702)	(642,702)
01-000-35513-00000	FOREIGN FIRE INSURANCE	(121,444)	(118,858)	(118,900)	(118,858)	(118,858)
01-000-35703-00000	GRANT REVENUE	(62,817)	(11,500)	-	(151,265)	(151,265)
01-000-35703-00540	LOCAL GRANTS - SUMMER ARTIST	(500)	-	-	-	-
01-000-35710-00000	GRANT -BUCKLE UP PA	(1,000)	(3,966)	(17,100)	(3,966)	(3,966)
	Total Intergovernmental	**(3,847,159)**	**(3,782,222)**	**(790,900)**	**(930,941)**	**(930,941)**
000	**Charges for Services**					
01-000-36130-00000	LAND DEVELOPMENT FEES	(8,272)	(7,973)	(5,400)	(7,215)	(7,215)
01-000-36134-00000	ZONING APPEAL FEE	(4,300)	(5,000)	(3,500)	(4,266)	(4,266)
01-000-36150-00000	MISCELLANEOUS SALES	(410)	(694)	(800)	(634)	(634)
01-000-36210-00000	MISC SALES POLICE	(3,117)	(5,206)	(4,200)	(4,174)	(4,174)
01-000-36310-00000	CURB/SIDEWALK REIMB	(16,485)	(640)	(8,400)	(15,000)	(15,000)
01-000-36322-00000	PARKING PERMITS	(2,540)	(1,360)	(2,300)	(2,066)	(2,066)
01-000-36430-00000	TRASH BAGS - OFFICE	(18)	-	-	-	-
01-000-36720-00000	SWIMMING POOL FEES	(108,710)	(101,492)	(98,200)	(102,800)	(102,800)
01-000-36730-00000	RECREATION PROGRAM FEE	(155,121)	(194,959)	(157,600)	(169,226)	(169,226)
01-000-36731-00000	MISC RECREATION RECEIPTS	(3,900)	(1,795)	(3,100)	(2,931)	(2,931)
01-000-36735-00000	POOL SPONSORSHIPS	(2,200)	(6,001)	(4,200)	(4,134)	(4,134)
01-000-36736-SKATE	SKATE PARK SPONSORSHIP	(1,600)	-	-	-	-
01-000-36740-00000	POOL CONCESSIONS	(2,152)	-	(1,800)	-	-
30-000-38711-00000	RECREATION AREA FEES	(590)	(14,256)	-	-	-
	Total Charges for Services	**(309,415)**	**(339,376)**	**(289,500)**	**(312,446)**	**(312,446)**
000	**Other Revenue**					
01-000-00398-00000	ADMIN - AUDITOR ACCT.	(284)	(100)	-	-	-
01-000-35516-00000	CREDIT CARD SERVICE FEE	-	(35,918)	(40,300)	(40,300)	(40,300)
01-000-36736-00000	RECREATIONAL SPONSORSHIPS	(1,474)	(2,476)	(1,900)	(1,950)	(1,950)
01-000-38010-00000	MISCELLANEOUS REVENUES	(8,199)	(11,446)	(7,000)	(27,381)	(27,381)
01-000-38012-00000	NET APPR. (DEPR) IN MV	5,955	(7,823)	-	-	-
01-000-38014-00000	OVERAGES/SHORTAGES	(576)	(1,817)	-	-	-
01-000-38014-00TAX	OVERAGES/SHORTAGES - TAX	-	10	-	-	-
01-000-38015-00000	TAX CERTIFICATION FEES	(30,486)	(22,718)	(28,600)	(27,268)	(27,268)
01-000-38158-00000	TERM LIFE COPAY	(7,938)	(8,348)	(9,400)	(8,562)	(8,562)

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
01-000-38196-00000	HEALTH INSURANCE CO-PAY	(127,737)	(106,981)	(149,679)	(149,822)	(149,822)
01-000-38710-00000	PRIVATE CONTRIBUTIONS	(8,956)	(8,005)	(13,500)	(10,153)	(10,153)
01-000-38710-STARS	PRIVATE CONTRIBUTIONS - STARS	(18,250)	-	(25,000)	(25,000)	(25,000)
01-000-38720-00000	PAYMENTS IN LIEU OF TAXES	(101,934)	(118,894)	(100,800)	(107,209)	(107,209)
01-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(57,109)	(99,383)	(71,000)	(99,383)	(99,383)
01-000-39110-00000	SALE OF PROPERTY	(17,599)	(560)	(17,200)	(11,786)	(11,786)
01-000-39120-00000	REIMBURSEMENTS	(241,264)	(116,403)	(168,600)	(178,091)	(178,091)
01-000-39136-00000	REIMBURSEMENTS-TAX COLLECTI	(49,659)	(52,023)	(47,200)	(43,592)	(43,592)
01-000-39140-00000	BAD CHECK CHARGES	(200)	(175)	-	-	-
33-000-38710-00000	CONTRIBUTIONS	(10,678)	(8,025)	(24,200)	(1,920)	(1,920)
	Total Other Revenue	**(676,388)**	**(601,085)**	**(704,379)**	**(732,417)**	**(732,417)**
000	**Transfers In**					
01-000-39205-00000	TRANSFER FROM CDBG FUND	(297,683)	(304,792)	(163,685)	(141,710)	(141,710)
01-000-39206-00000	TRANSFER FROM WATER FUND	(592,105)	(679,330)	(836,621)	(897,751)	(897,751)
01-000-39207-00000	TRANSFER FROM STORMWATER FUND	(616,776)	(718,476)	(876,415)	(850,407)	(850,407)
01-000-39208-00000	TRANSFER FROM SEWER FUND	(592,105)	(679,330)	(836,621)	(897,751)	(897,751)
01-000-39209-00000	TRANSFER FROM SOLID WASTE FUND	-	(71,243)	-	-	-
01-000-39210-00000	TRANSFER FROM HOME FUND	(3,000)	-	-	-	-
01-000-39232-00000	TRANSFER FROM PARKING FND	(49,671)	(84,916)	(104,578)	(107,730)	(107,730)
01-000-39233-00000	TRANSFER FROM SOLID WASTE FUND	(24,671)	-	-	-	-
	Total Transfers In	**(2,176,011)**	**(2,538,087)**	**(2,817,920)**	**(2,895,349)**	**(2,895,349)**
000	**Other Sources**					
01-000-39300-00000	LT financing - IT subscription	-	(65,524)	-	-	-
01-000-39990-00000	FUND BALANCE	-	-	(579,344)	(584,121)	(584,121)
	Total Other Sources	**-**	**(65,524)**	**(579,344)**	**(584,121)**	**(584,121)**
TOTAL GENERAL FUND REVENUE:		**(17,436,653)**	**(18,130,184)**	**(15,870,816)**	**(16,460,718)**	**(16,460,718)**

GENERAL FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION

400	**Borough Council**					
01-400-00110-00000	SALARIES - ELECTED	34,924	34,465	34,809	34,809	34,809
01-400-00192-00000	FICA/MEDICARE	2,671	2,636	2,700	2,700	2,700
	Salaries, Wages, & Benefits	*37,595*	*37,101*	*37,509*	*37,509*	*37,509*
01-400-00210-00000	OFFICE SUPPLIES	54	46	500	500	500
01-400-00215-00000	POSTAGE	3,858	5,537	6,500	8,000	8,000
01-400-00220-00000	OPERATING SUPPLIES	1,789	1,830	1,600	1,600	1,600
01-400-00312-00000	MGMT CONSULTING SERVICES	54,716	151,373	177,000	177,000	177,000
01-400-00312-0SEAL	MGMT CONSULTING SERVICES	12,616	6,168	20,000	20,000	20,000
01-400-00312-STARS	MANAGEMENT CONSULTING SERVICES	21,626	-	25,000	25,000	25,000
01-400-00331-00000	TRAVEL EXPENSES	1,082	968	10,000	10,000	10,000
01-400-00341-00000	ADVERTISING	8,502	10,860	9,000	9,000	9,000
01-400-00342-00000	PRINTING	10,638	11,342	13,000	13,000	13,000
01-400-00394-00000	OTHER SERVICE FEES	204	-	-	-	-
01-400-00420-00000	DUES & SUBSCRIPTIONS	13,986	15,527	17,135	17,135	17,135
01-400-00461-00000	TRAINING	1,185	825	4,660	4,660	4,660
01-400-00520-00000	COUNCIL PROGRAMING	-	-	150,000	-	-
01-400-00520-00TRC	COUNCIL PROGRAMING - TRC	5,300	3,850	40,000	40,000	40,000
	Supplies, Services & Utilities	*135,556*	*208,326*	*474,395*	*325,895*	*325,895*

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
400	**Total Borough Council**	**173,151**	**245,427**	**511,904**	**363,404**	**363,404**
401	**Manager's Office**					
01-401-00130-00000	SALARIES--FULL TIME	372,259	384,057	409,823	312,032	312,032
01-401-00158-00000	GROUP LIFE INSURANCE	533	503	444	333	333
01-401-00159-00000	GROUP DISABILITY INS	2,884	2,757	2,228	1,671	1,671
01-401-00167-00000	WELLNESS	200	400	800	800	800
01-401-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,251	1,092	-	-	-
01-401-00180-00000	SALARIES - OVERTIME	2,677	1,568	4,680	4,680	4,680
01-401-00192-00000	FICA/MEDICARE	29,059	29,414	31,265	24,371	24,371
01-401-00196-00000	GROUP HOSPITAL INSURANCE	25,136	59,697	103,886	42,823	42,823
01-401-00198-00000	GROUP DENTAL INSURANCE	605	605	3,924	3,177	3,177
01-401-00199-00000	GROUP VISION INSURANCE	202	202	420	315	315
	Salaries, Wages, & Benefits	*434,806*	*480,295*	*557,470*	*390,202*	*390,202*
01-401-00210-00000	OFFICE SUPPLIES	197	340	400	600	600
01-401-00215-00000	POSTAGE	266	219	600	600	600
01-401-00220-00000	OPERATING SUPPLIES	3,810	1,997	1,000	1,000	1,000
01-401-00231-00000	VEHICLE FUEL & OIL	-	-	200	200	200
01-401-00260-00000	SMALL TOOLS & EQUIPMENT	2,672	140	800	3,092	3,092
01-401-00312-00000	MGMT CONSULTING SERVICES	9,000	7,500	-	-	-
01-401-00318-00000	COMPUTER SERVICES	1,080	1,905	11,903	11,903	11,903
01-401-00321-00000	TELEPHONE	2,972	3,204	3,900	3,900	3,900
01-401-00331-00000	TRAVEL EXPENSES	221	1,868	4,000	4,000	4,000
01-401-00341-00000	ADVERTISING	234	-	-	-	-
01-401-00343-00000	PHOTOCOPY	851	217	600	600	600
01-401-00372-00000	MAINTENANCE - VEHICLES	86	1,258	250	250	250
01-401-00374-00000	MAINTENANCE-EQUIPMENT	-	21	250	250	250
01-401-00394-00000	OTHER SERVICE FEES	601	-	-	-	-
01-401-00420-00000	DUES & SUBSCRIPTIONS	4,258	3,669	5,050	5,350	5,350
01-401-00461-00000	TRAINING	2,591	5,577	9,860	9,860	9,860
	Supplies, Services & Utilities	*28,839*	*27,915*	*38,813*	*41,605*	*41,605*
401	**Total Manager's Office**	**463,645**	**508,210**	**596,283**	**431,807**	**431,807**
404	**Legal**					
01-404-00314-00000	LEGAL SERVICES	69,755	79,450	125,000	100,000	100,000
	Supplies, Services & Utilities	*69,755*	*79,450*	*125,000*	*100,000*	*100,000*
404	**Total Legal**	**69,755**	**79,450**	**125,000**	**100,000**	**100,000**
406	**Co-Responder**					
01-405-00115-00000	PART-TIME SALARIES	-	-	-	34,000	34,000
01-405-00130-00000	SALARIES--FULL TIME	-	-	-	74,192	74,192
01-405-00158-00000	GROUP LIFE INSURANCE	-	-	-	111	111
01-405-00159-00000	GROUP DISABILITY INS	-	-	-	557	557
01-405-00167-00000	WELLNESS	-	-	-	200	200
01-405-00180-00000	SALARIES--OVER TIME	-	-	-	1,500	1,500
01-405-00192-00000	FICA/MEDICARE	-	-	-	5,676	5,676
01-405-00196-00000	GROUP HOSPITAL INSURANCE	-	-	-	44,200	44,200
01-405-00198-00000	GROUP DENTAL INSURANCE	-	-	-	1,059	1,059
01-405-00199-00000	GROUP VISION INSURANCE	-	-	-	105	105
	Salaries, Wages, & Benefits	-	-	-	*161,600*	*161,600*

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
01-405-00210-00000	OFFICE SUPPLIES	-	-	-	100	100
01-405-00220-00000	OPERATING SUPPLIES	-	-	-	200	200
01-405-00321-00000	TELEPHONE	-	-	-	1,080	1,080
01-405-00331-00000	TRAVEL EXPENSES	-	-	-	2,500	2,500
01-405-00420-00000	DUES & SUBSCRIPTIONS	-	-	-	60	60
01-405-00461-00000	TRAINING	-	-	-	2,200	2,200
	Supplies, Services & Utilities	-	-	-	*6,140*	*6,140*
405	**Total Co-Responder**	**-**	**-**	**-**	**167,740**	**167,740**
406	**Personnel**					
01-406-00115-00000	PART-TIME SALARIES	1,704	-	-	-	-
01-406-00130-00000	SALARIES--FULL TIME	106,671	181,204	219,574	239,051	239,051
01-406-00158-00000	GROUP LIFE INSURANCE	163	354	333	333	333
01-406-00159-00000	GROUP DISABILITY INS	956	1,831	1,671	1,671	1,671
01-406-00167-00000	WELLNESS	482	381	1,205	2,250	2,250
01-406-00180-00000	SALARIES--OVER TIME	1,546	8,542	1,000	2,000	2,000
01-406-00192-00000	FICA/MEDICARE	8,389	14,304	16,767	18,663	18,663
01-406-00196-00000	GROUP HOSPITAL INSURANCE	11,206	37,330	64,672	42,823	42,823
01-406-00198-00000	GROUP DENTAL INSURANCE	303	3,126	2,943	3,177	3,177
01-406-00199-00000	GROUP VISION INSURANCE	118	260	315	315	315
	Salaries, Wages, & Benefits	*131,538*	*247,332*	*308,480*	*310,283*	*310,283*
01-406-00210-00000	OFFICE SUPPLIES	371	4,214	1,000	1,900	1,900
01-406-00220-00000	OPERATING SUPPLIES	11,818	19,122	13,760	14,180	14,180
01-406-00221-00000	DRUG TESTING	870	224	1,200	1,200	1,200
01-406-00260-00000	SMALL TOOLS & EQUIPMENT	1,611	-	3,500	500	500
01-406-00312-00000	MGMT CONSULTING SERVICES	-	-	10,000	10,000	10,000
01-406-00314-00000	LEGAL SERVICES	-	10,790	-	-	-
01-406-00321-00000	TELEPHONE	284	579	1,620	540	540
01-406-00331-00000	TRAVEL EXPENSES	3,274	872	5,000	3,500	3,500
01-406-00341-00000	ADVERTISING	25,761	37,899	20,000	28,000	28,000
01-406-00343-00000	PHOTOCOPY	34	14	1,200	1,200	1,200
01-406-00394-00000	OTHER SERVICE FEES	6,415	5,893	2,600	6,000	6,000
01-406-00420-00000	DUES & SUBSCRIPTIONS	6,196	6,303	8,350	13,963	13,963
01-406-00461-00000	TRAINING	18,379	22,860	34,000	38,800	38,800
01-406-00462-00002	EDUCATION REIMBURSEMENT	-	525	-	-	-
01-406-00999-00000	ALLOCATIONS	289	-	-	-	-
	Supplies, Services & Utilities	*75,302*	*109,295*	*102,230*	*119,783*	*119,783*
406	**Total Personnel**	**206,840**	**356,627**	**410,710**	**430,066**	**430,066**
407	**Information Technology**					
01-407-00220-00000	OPERATING SUPPLIES	2,022	4,272	5,000	5,000	5,000
01-407-00260-00000	SMALL TOOLS & EQUIPMENT	30,432	35,978	40,500	126,000	126,000
01-407-00312-00000	MANAGEMENT CONSULTING FEES	94,100	91,120	93,060	95,820	95,820
01-407-00318-00000	COMPUTER SERVICES	169,694	202,393	247,260	277,780	277,780
01-407-00321-00000	TELEPHONE	368	141	-	-	-
01-407-00374-00000	MAINTENANCE - EQUIPMENT	2,496	386	2,400	2,400	2,400
01-407-00394-00000	OTHER SERVICE FEES	-	1,678	-	-	-
01-407-00461-00000	TRAINING	-	-	7,500	7,500	7,500
	Supplies, Services & Utilities	*299,112*	*335,968*	*395,720*	*514,500*	*514,500*
407	**Total Information Technology**	**299,112**	**335,968**	**395,720**	**514,500**	**514,500**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
467	**Outside Agencies**					
01-454-00540-00000	CONTRIBUTION TO NON-GOVT	-	2,500	2,500	2,500	2,500
01-461-00540-00000	CONTRIBUTION TO NON-GOVT	7,050	6,100	17,000	17,000	17,000
	Supplies, Services & Utilities	*7,050*	*8,600*	*19,500*	*19,500*	*19,500*
467	**Total Outside Agencies**	**7,050**	**8,600**	**19,500**	**19,500**	**19,500**
486	**Property & Casualty Insurance**					
01-486-00351-00000	DIRECT PROPERTY	16,514	21,735	23,609	12,360	12,360
01-486-00352-00000	COMP GEN LIABILITY	35,167	7,185	35,398	4,724	4,724
01-486-00353-00000	AUTOMOBILE LIABILITY	35,806	31,999	27,050	30,589	30,589
01-486-00354-00000	PUBLIC OFFICIALS' LIAB	19,117	17,397	17,782	3,440	3,440
01-486-00355-00000	LAW ENFORCEMENT LIAB	10,000	-	20,440	30,000	30,000
01-486-00356-00000	FIDUCIARY RESPONSIBILITY	3,459	3,792	-	3,800	3,800
01-486-00357-00000	TREASURER'S BOND	844	844	1,000	1,000	1,000
01-486-00358-00000	CRIME INSURANCE	-	-	1,267	-	-
	Supplies, Services & Utilities	*120,907*	*82,952*	*126,546*	*85,913*	*85,913*
486	**Total Insurance Premiums**	**120,907**	**82,952**	**126,546**	**85,913**	**85,913**
TOTAL DEPARTMENT OF ADMINISTRATION:		**1,340,460**	**1,617,234**	**2,185,663**	**2,112,930**	**2,112,930**
GENERAL FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Finance Operations**					
01-402-00115-00000	SALARIES - PART TIME	22,988	5,985	-	-	-
01-402-00130-00000	SALARIES--FULL TIME	268,544	311,110	345,507	484,209	484,209
01-402-00158-00000	GROUP LIFE INSURANCE	447	525	528	639	639
01-402-00159-00000	GROUP DISABILITY INS	2,473	2,800	2,646	3,203	3,203
01-402-00167-00000	WELLNESS	200	192	1,000	1,000	1,000
01-402-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,379	1,365	1,190	-	-
01-402-00180-00000	SALARIES--OVER TIME	2,054	19,953	2,000	2,000	2,000
01-402-00192-00000	FICA/MEDICARE	21,587	24,505	26,415	37,255	37,255
01-402-00196-00000	GROUP HOSPITAL INSURANCE	75,105	87,028	94,894	180,833	180,833
01-402-00198-00000	GROUP DENTAL INSURANCE	2,514	2,627	4,660	6,089	6,089
01-402-00199-00000	GROUP VISION INSURANCE	395	407	499	604	604
	Salaries, Wages, & Benefits	*398,686*	*456,497*	*479,339*	*715,832*	*715,832*
01-402-00210-00000	OFFICE SUPPLIES	1,579	1,214	2,000	2,000	2,000
01-402-00215-00000	POSTAGE	2,889	2,663	2,850	3,200	3,200
01-402-00220-00000	OPERATING SUPPLIES	896	776	1,000	1,000	1,000
01-402-00260-00000	SMALL TOOLS & EQUIPMENT	-	625	5,550	1,650	1,650
01-402-00311-00000	AUDITING SERVICES	38,025	38,200	42,900	56,000	56,000
01-402-00312-00000	MGMT CONSULTING SERVICES	5,130	975	1,475	2,175	2,175
01-402-00321-00000	TELEPHONE	1,803	2,065	2,350	2,350	2,350
01-402-00331-00000	TRAVEL EXPENSES	455	363	6,325	6,325	6,325
01-402-00341-00000	ADVERTISING	1,774	1,027	4,000	4,000	4,000
01-402-00342-00000	PRINTING	-	-	500	500	500
01-402-00343-00000	PHOTOCOPY	964	147	850	850	850
01-402-00374-00000	MAINTENANCE-EQUIPMENT	2,616	1,836	4,672	4,672	4,672
01-402-00394-00000	OTHER SERVICE FEES	208,137	115,663	94,405	175,000	175,000

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
01-402-00420-00000	DUES & SUBSCRIPTIONS	1,601	521	1,236	1,272	1,272
01-402-00461-00000	TRAINING	1,143	315	3,600	3,600	3,600
	Supplies, Services & Utilities	*267,012*	*166,390*	*173,713*	*264,594*	*264,594*
402	**Total Finance Operations**	**665,698**	**622,887**	**653,052**	**980,426**	**980,426**
403	**Tax Collection**					
01-403-00116-00000	TAX COMMISSIONS	74,953	65,327	73,000	73,000	73,000
01-403-00130-00000	SALARIES-FULL TIME	45,597	47,738	50,016	51,890	51,890
01-403-00158-00000	GROUP LIFE INSURANCE	99	102	111	111	111
01-403-00159-00000	GROUP DISABILITY INS	442	458	557	557	557
01-403-00167-00000	WELLNESS PROGRAM	90	30	200	200	200
01-403-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,684	1,615	1,457	1,615	1,615
01-403-00180-00000	SALARIES-OVERTIME	493	921	500	750	750
01-403-00192-00000	FICA/MEDICARE	3,547	3,734	3,822	4,050	4,050
01-403-00196-00000	GROUP HOSPITAL INSURANCE	10,896	12,263	12,729	14,274	14,274
01-403-00198-00000	GROUP DENTAL INSURANCE	303	303	981	1,059	1,059
01-403-00199-00000	GROUP VISION INSURANCE	101	101	105	105	105
	Salaries, Wages, & Benefits	*138,205*	*132,592*	*143,478*	*147,611*	*147,611*
01-403-00210-00000	OFFICE SUPPLIES	155	244	50	150	150
01-403-00215-00000	POSTAGE	793	789	750	800	800
01-403-00220-00000	OPERATING SUPPLIES	68	-	50	50	50
01-403-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	1,000	-	-
01-403-00312-00000	MGMT CONSULTING SERVICES	2,037	2,835	2,835	2,835	2,835
01-403-00318-00000	COMPUTER SERVICES	225	385	1,220	1,220	1,220
01-403-00331-00000	TRAVEL EXPENSES	226	902	800	800	800
01-403-00350-00000	INSURANCE & BONDING	788	794	800	900	900
01-403-00394-00000	OTHER SERVICE FEES	299	-	-	-	-
01-403-00420-00000	DUES & SUBSCRIPTIONS	301	150	90	90	90
01-403-00461-00000	TRAINING	175	220	320	320	320
	Supplies, Services & Utilities	*5,067*	*6,319*	*7,915*	*7,165*	*7,165*
403	**Total Tax Collection**	**143,272**	**138,911**	**151,393**	**154,776**	**154,776**
472	**Debt Service**					
01-464-00543-00000	ECONOMIC DEVELOPMENT	425,349	-	-	-	-
01-471-47120-00000	DEBT SERVICE PRINCIPAL	550,297	585,795	387,489	381,226	381,226
01-472-47220-00000	DEBT SERVICE INTEREST	118,004	92,476	63,187	43,813	43,813
	Debt Service	*1,093,650*	*678,271*	*450,676*	*425,039*	*425,039*
472	**Total Debt Service**	**1,093,650**	**678,271**	**450,676**	**425,039**	**425,039**
488	**Unallocated Employee Benefits**					
01-487-00158-00000	GROUP LIFE INSURANCE	8,325	7,524	10,000	10,000	10,000
01-488-00195-00000	WORKERS' COMPENSATION	168,661	224,588	175,000	149,326	149,326
01-488-00197-00000	PENSION CONTRIBUTIONS	689,173	693,748	654,620	654,620	654,620
01-488-00198-00000	HSA CONTRIBUTION	40,250	43,458	130,295	155,880	155,880
	Salaries, Wages, & Benefits	*906,409*	*969,318*	*969,915*	*969,826*	*969,826*
488	**Total Unallocated Employee Benefits**	**906,409**	**969,318**	**969,915**	**969,826**	**969,826**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
492	**Transfers Out**					
01-492-49209-00000	TRANSFER TO SOLID WASTE FUND	-	31,847	-	-	-
01-492-49230-00000	TRANSFER TO CAPITAL ASSET F	3,795,794	4,207,781	1,320,985	1,299,446	1,299,446
30-492-49230-00000	TRANSFER TO CAPITAL ASSET F	98,351	-	-	-	-
	Transfers Out	*3,894,145*	*4,239,628*	*1,320,985*	*1,299,446*	*1,299,446*
492	**Total Transfers Out**	**3,894,145**	**4,239,628**	**1,320,985**	**1,299,446**	**1,299,446**
TOTAL DEPARTMENT OF FINANCE:		**6,703,174**	**6,649,015**	**3,546,021**	**3,829,513**	**3,829,513**
GENERAL FUND EXPENDITURES - FIRE DEPARTMENT						
411	**Fire Department**					
01-411-00115-00000	SALARIES--PART TIME	68,588	70,806	75,102	75,102	75,102
01-411-00191-00000	UNIFORM ALLOWANCE	2,819	158	300	200	200
01-411-00192-00000	FICA/MEDICARE	5,247	5,417	8,500	8,500	8,500
	Salaries, Wages, & Benefits	*76,654*	*76,381*	*83,902*	*83,802*	*83,802*
01-411-00210-00000	OFFICE SUPPLIES	115	29	200	200	200
01-411-00215-00000	POSTAGE	1	-	50	50	50
01-411-00220-00000	OPERATING SUPPLIES	7,099	3,071	2,000	3,000	3,000
01-411-00222-00000	CHEMICALS	-	1,250	3,500	3,000	3,000
01-411-00231-00000	VEHICLE FUEL & OIL	17,640	13,052	15,000	15,000	15,000
01-411-00249-00000	VEHICLE SUPPLIES	672	19	500	500	500
01-411-00260-00000	SMALL TOOLS & EQUIPMENT	2,177	3,189	4,500	10,000	10,000
01-411-00311-00000	AUDITING FEES	2,930	4,500	10,000	10,000	10,000
01-411-00312-00000	MANAGEMENT CONSULTING SERVI	100	-	-	-	-
01-411-00321-00000	TELEPHONE	591	590	600	600	600
01-411-00327-00000	RADIO MAINTENANCE	-	-	1,000	500	500
01-411-00341-00000	ADVERTISING	-	-	1,000	1,000	1,000
01-411-00343-00000	PHOTOCOPY	268	15	200	200	200
01-411-00372-00000	MAINTENANCE-VEHICLES	41,956	49,317	50,000	50,000	50,000
01-411-00374-00000	MAINTENANCE-EQUIPMENT	13,564	19,370	22,100	20,000	20,000
01-411-00394-00000	OTHER SERVICE FEES	13,412	13,892	24,700	25,000	25,000
01-411-00420-00000	DUES & SUBSCRIPTIONS	349	20	325	100	100
01-411-00461-00000	TRAINING	14,623	27,199	25,000	25,000	25,000
01-411-00535-00000	FIRE RELIEF	121,444	118,858	107,570	107,570	107,570
01-411-00540-00000	CONTRIBUTION TO NON-GOVT	811,773	823,919	892,172	944,992	944,992
	Supplies, Services & Utilities	*1,048,714*	*1,078,290*	*1,160,417*	*1,216,712*	*1,216,712*
411	**Total Fire Department**	**1,125,368**	**1,154,671**	**1,244,319**	**1,300,514**	**1,300,514**
TOTAL FIRE DEPARTMENT:		**1,125,368**	**1,154,671**	**1,244,319**	**1,300,514**	**1,300,514**
GENERAL FUND EXPENDITURES - POLICE DEPARTMENT						
41A	**Police Administration**					
01-41A-00115-00000	SALARIES--PART TIME	37,634	36,377	39,304	89,304	89,304
01-41A-00130-00000	SALARIES--FULL TIME	405,307	419,707	362,164	456,664	456,664
01-41A-00158-00000	GROUP LIFE INSURANCE	588	638	444	555	555
01-41A-00159-00000	GROUP DISABILITY INS	1,365	1,354	2,228	2,785	2,785

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
01-41A-00167-00000	EAP SERVICES	279	-	-	-	-
01-41A-00177-00000	EXCESS SICK LEAVE PAYMENTS	11,007	9,032	8,112	-	-
01-41A-00180-00000	SALARIES--OVER TIME	6,534	9,515	12,480	12,480	12,480
01-41A-00181-00000	OVERTIME - REIMBURSABLES	1,983	1,388	-	-	-
01-41A-00191-00000	UNIFORM ALLOWANCE	5,577	2,500	4,000	4,000	4,000
01-41A-00192-00000	FICA/MEDICARE	15,995	16,410	12,097	27,778	27,778
01-41A-00196-00000	GROUP HOSPITAL INSURANCE	59,665	68,352	54,282	133,774	133,774
01-41A-00198-00000	GROUP DENTAL INSURANCE	3,165	3,165	3,924	5,295	5,295
01-41A-00199-00000	GROUP VISION INSURANCE	403	403	420	525	525
	Salaries, Wages, & Benefits	*549,502*	*568,841*	*499,455*	*733,160*	*733,160*
01-41A-00210-00000	OFFICE SUPPLIES	5,233	6,828	4,300	5,000	5,000
01-41A-00215-00000	POSTAGE	1,162	715	1,000	1,000	1,000
01-41A-00220-00000	OPERATING SUPPLIES	6,545	5,577	1,500	3,000	3,000
01-41A-00226-00000	CLEANING SUPPLIES	1,924	3,003	2,200	2,200	2,200
01-41A-00231-00000	VEHICLE FUEL & OIL	598	497	600	800	800
01-41A-00249-00000	VEHICLE SUPPLIES	-	48	200	200	200
01-41A-00250-00000	MAINTENANCE SUPPLIES	34	136	-	-	-
01-41A-00260-00000	SMALL TOOLS & EQUIPMENT	245	-	5,300	1,600	1,600
01-41A-00312-00000	MGMT CONSULTING SERVICES	252	417	33,500	15,000	15,000
01-41A-00317-00000	PEST CONTROL SERVICES	626	783	800	800	800
01-41A-00318-00000	COMPUTER SERVICES	36,761	33,087	27,524	39,324	39,324
01-41A-00321-00000	TELEPHONE	24,515	23,157	24,600	31,400	31,400
01-41A-00331-00000	TRAVEL EXPENSES	-	5	7,700	6,500	6,500
01-41A-00341-00000	ADVERTISING	171	875	-	-	-
01-41A-00342-00000	PRINTING	-	303	700	700	700
01-41A-00343-00000	PHOTOCOPY	232	1,471	900	900	900
01-41A-00361-00000	ELECTRICITY	17,594	16,747	20,000	20,000	20,000
01-41A-00362-00000	NATURAL GAS	14,552	9,523	13,000	10,000	10,000
01-41A-00364-00000	SEWER	638	2,143	1,500	1,500	1,500
01-41A-00365-00000	SOLID WASTE	2,273	2,640	2,500	3,022	3,022
01-41A-00366-00000	WATER	708	1,751	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	-	70	250	1,000	1,000
01-41A-00373-00000	MAINTENANCE-BUILDINGS	41,477	39,030	75,000	66,500	66,500
01-41A-00374-00000	MAINTENANCE-EQUIPMENT	3,628	2,587	8,000	7,000	7,000
01-41A-00394-00000	OTHER SERVICE FEES	675	68	1,500	1,500	1,500
01-41A-00420-00000	DUES & SUBSCRIPTIONS	2,974	7,610	1,900	1,900	1,900
01-41A-00421-00000	LICENSES & PERMITS	-	-	100	100	100
01-41A-00442-00000	WELLNESS	-	-	9,000	9,000	9,000
01-41A-00461-00000	TRAINING	264	818	6,000	6,000	6,000
01-41A-00481-00000	PHYSICALS	1,765	6,670	6,000	6,000	6,000
	Supplies, Services & Utilities	*167,450*	*169,163*	*259,474*	*245,846*	*245,846*
41A	**Total Police Administration**	**716,952**	**738,004**	**758,929**	**979,006**	**979,006**
41I	**Police Investigation**					
01-41I-00130-00000	SALARIES--FULL TIME	260,030	178,187	266,584	185,019	185,019
01-41I-00158-00000	GROUP LIFE INSURANCE	312	167	333	222	222
01-41i-00159-00000	GROUP DISABILITY INS	189	73	1,671	1,114	1,114
01-41I-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	1,196	4,097	1,196	1,196
01-41I-00180-00000	SALARIES--OVER TIME	30,060	29,846	36,400	40,000	40,000
01-41I-00180-00005	SALARIES - OT HOLIDAY	198	-	2,080	2,000	2,000
01-41i-00181-00000	OVERTIME - REIMBURSABLE	-	2,570	8,320	8,320	8,320

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
01-41I-00191-00000	UNIFORM ALLOWANCE	3,000	2,000	4,000	3,600	3,600
01-41I-00192-00000	FICA/MEDICARE	4,153	3,031	3,717	8,127	8,127
01-41I-00196-00000	GROUP HOSPITAL INSURANCE	62,512	50,041	64,671	40,520	40,520
01-41I-00198-00000	GROUP DENTAL INSURANCE	1,972	1,257	2,943	2,118	2,118
01-41I-00199-00000	GROUP VISION INSURANCE	277	202	315	210	210
	Salaries, Wages, & Benefits	*362,703*	*268,570*	*395,131*	*292,446*	*292,446*
01-41I-00210-00000	OFFICE SUPPLIES	-	280	-	-	-
01-41I-00220-00000	OPERATING SUPPLIES	1,797	1,562	1,500	1,500	1,500
01-41I-00231-00000	VEHICLE FUEL & OIL	2,641	4,993	1,500	2,600	2,600
01-41I-00249-00000	VEHICLE SUPPLIES	-	-	150	150	150
01-41I-00318-00000	COMPUTER SERVICES	-	14	-	-	-
01-41I-00331-00000	TRAVEL EXPENSES	1,198	2,824	2,500	2,500	2,500
01-41I-00372-00000	MAINTENANCE-VEHICLES	-	-	2,000	2,000	2,000
01-41I-00420-00000	DUES & SUBSCRIPTIONS	4,091	9,555	11,195	15,600	15,600
01-41I-00461-00000	TRAINING	2,830	1,155	6,500	6,500	6,500
	Supplies, Services & Utilities	*12,557*	*20,383*	*25,345*	*30,850*	*30,850*
41I	**Total Police Investigation**	**375,260**	**288,953**	**420,476**	**323,296**	**323,296**
41P	**Police Patrol**					
01-41P-00130-00000	SALARIES--FULL TIME	2,181,337	2,315,909	2,345,265	2,370,469	2,370,469
01-41P-00158-00000	GROUP LIFE INSURANCE	3,626	3,797	3,108	2,997	2,997
01-41P-00159-00000	GROUP DISABILITY INS	2,193	2,511	15,596	15,039	15,039
01-41P-00167-00000	EAP SERVICES	2,716	3,762	-	-	-
01-41P-00177-00000	EXCESS SICK LEAVE PAYMENTS	13,738	9,945	22,707	9,945	9,945
01-41P-00180-00000	SALARIES--OVERTIME	86,230	140,710	145,120	155,000	155,000
01-41P-00180-00005	SALARIES - OT HOLIDAY	3,977	5,155	5,000	5,000	5,000
01-41P-00181-00000	OVERTIME - REIMBURSABLE	15,502	30,932	51,840	52,000	52,000
01-41P-00181-00005	OVERTIME HOLIDAY - REIMBURSABLE	-	-	3,548	3,000	3,000
01-41P-00191-00000	UNIFORM ALLOWANCE	54,825	57,556	48,107	48,107	48,107
01-41P-00192-00000	FICA/MEDICARE	33,249	36,315	33,351	63,681	63,681
01-41P-00196-00000	GROUP HOSPITAL INSURANCE	651,783	663,173	840,611	823,049	823,049
01-41P-00198-00000	GROUP DENTAL INSURANCE	18,006	17,826	27,468	28,593	28,593
01-41P-00199-00000	GROUP VISION INSURANCE	2,528	2,335	2,940	2,835	2,835
	Salaries, Wages, & Benefits	*3,069,710*	*3,289,926*	*3,544,661*	*3,579,715*	*3,579,715*
01-41P-00210-00000	OFFICE SUPPLIES	218	468	1,000	1,000	1,000
01-41P-00215-00000	POSTAGE	30	-	-	-	-
01-41P-00220-00000	OPERATING SUPPLIES	769	1,827	4,100	4,000	4,000
01-41P-00231-00000	VEHICLE FUEL & OIL	30,686	33,007	25,000	25,000	25,000
01-41P-00239-00000	AMMUNITION	23,855	5,076	12,575	13,075	13,075
01-41P-00249-00000	VEHICLE SUPPLIES	27	-	2,500	3,000	3,000
01-41P-00250-00000	MAINTENANCE SUPPLIES	541	-	-	-	-
01-41P-00260-00000	SMALL TOOLS & EQUIPMENT	1,382	165	4,730	63,235	63,235
01-41P-00318-00000	COMPUTER SERVICES	236	-	-	-	-
01-41P-00327-00000	RADIO MAINTENANCE	12,588	3,058	12,000	12,000	12,000
01-41P-00331-00000	TRAVEL EXPENSES	56	1,868	5,000	5,000	5,000
01-41P-00372-00000	MAINTENANCE-VEHICLES	35,766	35,394	45,750	48,000	48,000
01-41P-00374-00000	MAINTENANCE-EQUIPMENT	55,273	23,285	69,920	70,080	70,080
01-41P-00394-00000	OTHER SERVICE FEES	4,527	6,768	3,000	3,000	3,000
01-41P-00395-00000	ANIMAL CONTROL SERVICES	1,502	3,227	8,000	8,000	8,000
01-41P-00420-00000	DUES & SUBSCRIPTIONS	-	50	350	-	-

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
01-41P-00461-00000	TRAINING	22,045	32,689	25,340	26,140	26,140
33-41P-00220-00000	OPERATING SUPPLIES	224	323	1,000	1,000	1,000
33-41P-00249-00000	VEHICLE SUPPLIES	-	-	500	500	500
33-41P-00260-00000	SMALL TOOLS & EQUIPMENT	3,325	-	1,500	1,500	1,500
33-41P-00312-00000	MGMT CONSULTING SERVICES	-	-	5,000	5,000	5,000
33-41P-00331-00000	TRAVEL EXPENSES	-	-	1,000	1,000	1,000
33-41P-00372-00000	MAINTENANCE-VEHICLES	1,758	800	1,500	1,500	1,500
33-41P-00394-00000	OTHER SERVICE FEES	26	3,592	-	350	350
33-41P-00461-00000	TRAINING	-	475	4,000	4,000	4,000
	Supplies, Services & Utilities	*194,834*	*152,072*	*233,765*	*296,380*	*296,380*
41P	**Total Police Patrol**	**3,264,544**	**3,441,998**	**3,778,426**	**3,876,095**	**3,876,095**
TOTAL POLICE DEPARTMENT:		**4,356,756**	**4,468,955**	**4,957,831**	**5,178,397**	**5,178,397**
GENERAL FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
409	**Borough Hall Maintenance**					
01-409-00210-00000	Office Supplies	1,207	1,641	-	-	-
01-409-00220-00000	OPERATING SUPPLIES	908	5,236	600	600	600
01-409-00226-00000	CLEANING SUPPLIES	1,164	1,185	1,700	1,600	1,600
01-409-00250-00000	MAINTENANCE SUPPLIES	327	885	3,100	3,100	3,100
01-409-00260-00000	SMALL TOOLS & EQUIPMENT	249	-	-	7,000	7,000
01-409-00317-00000	PEST CONTROL SERVICES	-	371	1,504	1,520	1,520
01-409-00321-00000	TELEPHONE	4,707	4,853	3,670	5,330	5,330
01-409-00361-00000	ELECTRICITY	11,331	11,531	12,500	12,500	12,500
01-409-00362-00000	NATURAL GAS	10,200	12,005	7,000	14,500	14,500
01-409-00364-00000	SEWER	529	819	864	770	770
01-409-00365-00000	SOLID WASTE	3,054	3,248	2,640	3,023	3,023
01-409-00366-00000	WATER	530	893	648	785	785
01-409-00367-00000	STORMWATER FEE	20,097	33,495	26,800	26,800	26,800
01-409-00373-00000	MAINTENANCE-BUILDINGS	20,823	9,835	33,350	39,500	39,500
01-409-00374-00000	MAINTENANCE-EQUIPMENT	8,288	10,858	13,840	12,285	12,285
01-409-00394-00000	OTHER SERVICE FEES	16,069	19,414	19,728	16,450	16,450
	Supplies, Services & Utilities	*99,483*	*116,269*	*127,944*	*145,763*	*145,763*
409	**Total Borough Hall Maintenance**	**99,483**	**116,269**	**127,944**	**145,763**	**145,763**
427	**Solid Waste Collection & Disposal**					
01-427-00115-00000	PART-TIME SALARIES	-	-	10,498	10,498	10,498
01-427-00130-00000	SALARIES - FULL TIME	-	22,422	31,919	11,175	11,175
01-427-00158-00000	GROUP LIFE INSURANCE	-	64	49	12	12
01-427-00159-00000	GROUP DISABILITY INSURANCE	-	119	243	56	56
01-427-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	581	-	-	-
01-427-00180-00000	SALARIES - OVERTIME	-	2	1,820	1,820	1,820
01-427-00192-00000	FICA/MEDICARE	-	2,224	2,333	2,355	2,355
01-427-00196-00000	GROUP HOSPITAL INSURANCE	-	7,824	8,123	4,420	4,420
01-427-00198-00000	GROUP DENTAL INSURANCE	-	410	423	106	106
01-427-00199-00000	GROUP VISION INSURANCE	-	43	46	11	11
	Salaries, Wages, & Benefits	-	*33,689*	*55,454*	*30,453*	*30,453*

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
01-427-00220-00000	OPERATING SUPPLIES	-	-	730	-	-
01-427-00229-00000	ITEMS FOR RESALE	-	838	-	-	-
01-427-00249-00000	VEHICLE SUPPLIES	-	-	1,500	-	-
01-427-00321-00000	TELEPHONE	-	480	-	-	-
01-427-00341-00000	ADVERTISING	-	1,539	2,500	1,000	1,000
01-427-00365-00001	SOLID WASTE - LANDFILL	-	-	6,000	3,000	3,000
01-427-00371-00000	MAINTENANCE - LAND	-	-	800	-	-
01-427-00374-00000	MAINTENANCE - EQUIPMENT	-	-	5,000	3,000	3,000
01-427-00384-00000	RENTAL-EQUIPMENT	-	25,471	27,500	36,000	36,000
	Supplies, Services & Utilities	*-*	*28,328*	*44,030*	*43,000*	*43,000*
427	**Total Solid Waste Collection & Disposal**	**-**	**62,017**	**99,484**	**73,453**	**73,453**
430	**Public Works Field Operations**					
01-430-00115-00000	SALARIES--PART TIME	21,673	5,287	-	32,760	32,760
01-430-00130-00000	SALARIES--FULL TIME	187,434	196,883	65,434	99,921	99,921
01-430-00158-00000	GROUP LIFE INSURANCE	401	411	161	177	177
01-430-00159-00000	GROUP DISABILITY INS	1,920	1,921	820	886	886
01-430-00167-00000	WELLNESS	200	1,200	2,400	600	600
01-430-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,462	864	2,715	863	863
01-430-00180-00000	SALARIES--OVER TIME	5,339	3,876	18,668	18,668	18,668
01-430-00191-00000	UNIFORM ALLOWANCE	1,141	1,505	1,350	1,450	1,450
01-430-00192-00000	FICA/MEDICARE	15,919	15,116	4,846	13,144	13,144
01-430-00196-00000	GROUP HOSPITAL INSURANCE	69,611	96,213	42,510	51,742	51,742
01-430-00198-00000	GROUP DENTAL INSURANCE	2,737	3,193	1,377	1,684	1,684
01-430-00199-00000	GROUP VISION INSURANCE	381	493	159	167	167
	Salaries, Wages, & Benefits	*309,218*	*326,962*	*140,440*	*222,062*	*222,062*
01-430-00210-00000	OFFICE SUPPLIES	345	216	400	400	400
01-430-00220-00000	OPERATING SUPPLIES	101,092	577	60,507	85,990	85,990
01-430-00220-17027	OPERATING SUPPLIES	2,175	-	-	-	-
01-430-00226-00000	CLEANING SUPPLIES	396	356	440	440	440
01-430-00231-00000	VEHICLE FUEL & OIL	13,443	19,214	19,100	19,100	19,100
01-430-00249-00000	VEHICLE SUPPLIES	2,590	3,763	2,500	2,500	2,500
01-430-00250-00000	MAINTENANCE SUPPLIES	20,188	27,864	33,050	33,050	33,050
01-430-00260-00000	SMALL TOOLS & EQUIPMENT	3,978	2,148	5,550	3,750	3,750
01-430-00317-00000	PEST CONTROL SERVICES	113	163	100	100	100
01-430-00318-00000	COMPUTER SERVICES	-	-	-	4,850	4,850
01-430-00321-00000	TELEPHONE	1,904	1,866	2,000	2,000	2,000
01-430-00327-00000	RADIO MAINTENANCE	-	-	385	-	-
01-430-00331-00000	TRAVEL EXPENSES	15	47	-	-	-
01-430-00343-00000	PHOTOCOPY	-	-	100	110	110
01-430-00361-00000	ELECTRICITY	1,837	5,829	2,600	3,000	3,000
01-430-00362-00000	NATURAL GAS	3,264	2,618	4,200	4,200	4,200
01-430-00364-00000	SEWER	207	374	320	360	360
01-430-00365-00000	SOLID WASTE	636	882	805	1,200	1,200
01-430-00366-00000	WATER	238	444	320	360	360
01-430-00371-00000	MAINTENANCE-LAND	19,675	26	4,500	-	-
01-430-00372-00000	MAINTENANCE-VEHICLES	9,436	14,331	17,800	17,800	17,800
01-430-00373-00000	MAINTENANCE-BUILDINGS	454	4,004	5,195	6,070	6,070
01-430-00374-00000	MAINTENANCE-EQUIPMENT	4,643	8,062	7,425	7,425	7,425
01-430-00384-00000	RENTAL-EQUIPMENT	-	-	750	750	750
01-430-00394-00000	OTHER SERVICE FEES	3,726	3,061	6,320	2,440	2,440
01-430-00395-00000	ANIMAL CONTROL SERVICES	-	-	1,400	-	-

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
01-430-00420-00000	DUES & SUBSCRIPTIONS	38	281	125	175	175
01-430-00421-00000	LICENSES & PERMITS	2,405	1,697	1,350	6,520	6,520
01-446-00421-00000	LICENSES & PERMITS	-	45	-	-	-
01-430-00440-00000	LAUNDRY SERVICE	1,334	1,509	1,500	1,500	1,500
01-430-00461-00000	TRAINING	4,382	543	3,000	3,000	3,000
	Supplies, Services & Utilities	*198,514*	*99,920*	*181,742*	*207,090*	*207,090*
430	**Total Public Works Field Operations**	**507,732**	**426,882**	**322,182**	**429,152**	**429,152**
TOTAL DEPARTMENT OF WATER RESOURCES:		**607,215**	**605,168**	**549,610**	**648,368**	**648,368**
GENERAL FUND EXPENDITURES - DEPARTMENT OF TRANSPORTATION & WASTE MANAGEMENT						
408	**Engineering**					
01-408-00115-00000	SALARIES--PART TIME	-	-	-	18,500	18,500
01-408-00130-00000	SALARIES--FULL TIME	242,769	273,300	289,640	232,402	232,402
01-408-00158-00000	GROUP LIFE INSURANCE	509	368	389	361	361
01-408-00159-00000	GROUP DISABILITY INS	2,759	2,784	1,951	1,811	1,811
01-408-00167-00000	WELLNESS PROGRAM	-	-	800	600	600
01-408-00177-00000	EXCESS SICK LEAVE PAYMENTS	6,228	5,824	5,772	-	-
01-408-00180-00000	SALARIES--OVER TIME	1,020	1,095	-	1,000	1,000
01-408-00191-00000	UNIFORM ALLOWANCE	-	-	260	400	400
01-408-00192-00000	FICA/MEDICARE	18,551	20,885	22,094	17,886	17,886
01-408-00196-00000	GROUP HOSPITAL INSURANCE	81,567	86,379	92,568	67,640	67,640
01-408-00198-00000	GROUP DENTAL INSURANCE	3,101	3,101	3,435	3,442	3,442
01-408-00199-00000	GROUP VISION INSURANCE	403	330	369	342	342
	Salaries, Wages, & Benefits	*356,907*	*394,066*	*417,278*	*344,384*	*344,384*
01-408-00210-00000	OFFICE SUPPLIES	240	926	500	600	600
01-408-00215-00000	POSTAGE	984	1,080	800	1,000	1,000
01-408-00220-00000	OPERATING SUPPLIES	78	128	500	500	500
01-408-00231-00000	VEHICLE FUEL & OIL	2,483	2,885	3,600	3,600	3,600
01-408-00249-00000	VEHICLE SUPPLIES	-	135	350	350	350
01-408-00250-00000	MAINTENANCE SUPPLIES	788	-	-	-	-
01-408-00260-00000	SMALL TOOLS & EQUIPMENT	18	341	350	350	350
01-408-00318-00000	COMPUTER SERVICES	1,128	391	11,500	11,500	11,500
01-408-00321-00000	TELEPHONE	4,509	4,239	6,350	5,750	5,750
01-408-00331-00000	TRAVEL EXPENSES	-	-	-	1,000	1,000
01-408-00342-00000	PRINTING	-	46	-	-	-
01-408-00343-00000	PHOTOCOPY	541	361	1,000	1,000	1,000
01-408-00372-00000	MAINTENANCE-VEHICLES	606	264	2,000	2,000	2,000
01-408-00374-00000	MAINTENANCE-EQUIPMENT	2,984	1,554	1,310	700	700
01-408-00420-00000	DUES & SUBSCRIPTIONS	266	200	1,005	1,005	1,005
01-408-00421-00000	LICENSES & PERMITS	-	200	225	225	225
01-408-00461-00000	TRAINING	1,424	936	3,600	3,600	3,600
	Supplies, Services & Utilities	*16,049*	*13,686*	*33,090*	*33,180*	*33,180*
408	**Total Engineering**	**372,956**	**407,752**	**450,368**	**377,564**	**377,564**
433	**Traffic Control**					
01-433-00115-00000	SALARIES--PART TIME	2,486	41,536	37,800	22,500	22,500

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
01-433-00130-00000	SALARIES--FULL TIME	49,666	52,362	88,396	86,581	86,581
01-433-00158-00000	GROUP LIFE INSURANCE	106	111	178	178	178
01-433-00159-00000	GROUP DISABILITY INS	480	501	894	892	892
01-433-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	3,392	-	3,392	3,392
01-433-00180-00000	SALARIES--OVER TIME	1,110	1,420	4,400	2,500	2,500
01-433-00191-00000	UNIFORM ALLOWANCE	400	178	465	635	635
01-433-00192-00000	FICA/MEDICARE	3,942	7,411	6,389	11,364	11,364
01-433-00196-00000	GROUP HOSPITAL INSURANCE	26,727	27,704	62,742	55,869	55,869
01-433-00198-00000	GROUP DENTAL INSURANCE	763	3,282	1,570	1,694	1,694
01-433-00199-00000	GROUP VISION INSURANCE	81	81	168	168	168
	Salaries, Wages, & Benefits	*85,761*	*137,978*	*203,002*	*185,773*	*185,773*
01-433-00210-00000	OFFICE SUPPLIES	7	43	60	60	60
01-433-00215-00000	POSTAGE	-	20	-	-	-
01-433-00220-00000	OPERATING SUPPLIES	50,476	13,544	46,360	63,525	63,525
01-433-00231-00000	VEHICLE FUEL & OIL	4,321	3,584	3,200	3,200	3,200
01-433-00249-00000	VEHICLE SUPPLIES	24	1,263	2,000	2,000	2,000
01-433-00250-00000	MAINTENANCE SUPPLIES	12,159	18,878	59,850	21,850	21,850
01-433-00260-00000	SMALL TOOLS & EQUIPMENT	642	1,863	1,450	1,450	1,450
01-433-00321-00000	TELEPHONE	3,250	3,329	3,300	3,300	3,300
01-433-00331-00000	TRAVEL EXPENSES	-	-	450	450	450
01-433-00342-00000	PRINTING	1,122	1,081	1,500	3,000	3,000
01-433-00361-00000	ELECTRICITY	22,292	19,447	25,000	25,000	25,000
01-433-00371-00000	MAINTENANCE-LAND	490	-	1,000	1,000	1,000
01-433-00372-00000	MAINTENANCE-VEHICLES	289	-	2,600	2,600	2,600
01-433-00374-00000	MAINTENANCE-EQUIPMENT	-	2,644	-	50,000	50,000
01-433-00394-00000	OTHER SERVICE FEES	20,000	20,688	45,000	45,000	45,000
01-433-00420-00000	DUES & SUBSCRIPTIONS	-	-	100	200	200
01-433-00440-00000	LAUNDRY SERVICE	635	722	800	800	800
01-433-00461-00000	TRAINING	-	-	1,200	1,200	1,200
	Supplies, Services & Utilities	*115,707*	*87,106*	*193,870*	*224,635*	*224,635*
433	**Total Traffic Control**	**201,468**	**225,084**	**396,872**	**410,408**	**410,408**
434	**Street Lighting**					
01-434-00130-00000	SALARIES--FULL TIME	12,417	13,024	20,997	21,646	21,646
01-434-00158-00000	GROUP LIFE INSURANCE	27	28	46	45	45
01-434-00159-00000	GROUP DISABILITY INS	120	125	226	223	223
01-434-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	848	-	848	848
01-434-00180-00000	SALARIES--OVER TIME	277	355	1,040	1,040	1,040
01-434-00192-00000	FICA/MEDICARE	938	1,054	1,598	1,767	1,767
01-434-00196-00000	GROUP HOSPITAL INSURANCE	6,682	7,556	15,686	13,967	13,967
01-434-00198-00000	GROUP DENTAL INSURANCE	191	191	394	424	424
01-434-00199-00000	GROUP VISION INSURANCE	20	20	42	42	42
	Salaries, Wages, & Benefits	*20,672*	*23,201*	*40,029*	*40,002*	*40,002*
01-434-00220-00000	Operating Supplies	30,928	930	2,000	2,000	2,000
01-434-00250-00000	MAINTENANCE SUPPLIES	5,561	5,616	1,500	3,000	3,000
01-434-00361-00000	ELECTRICITY	238,603	268,972	293,200	293,200	293,200
	Supplies, Services & Utilities	*275,092*	*275,518*	*296,700*	*298,200*	*298,200*
434	**Total Street Lighting**	**295,764**	**298,719**	**336,729**	**338,202**	**338,202**
TOTAL DEPARTMENT OF TRANSPORTATION & WASTE MGMT:		**870,188**	**931,555**	**1,183,969**	**1,126,174**	**1,126,174**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
GENERAL FUND EXPENDITURES - DEPARTMENT OF SUSTAINABLE COMMUNITY & ECONOMIC PLANNING						
413	**Code Enforcement**					
01-413-00115-00000	SALARIES--PART TIME	-	-	3,000	25,500	25,500
01-413-00130-00000	SALARIES--FULL TIME	253,722	356,052	423,179	406,024	406,024
01-413-00158-00000	GROUP LIFE INSURANCE	346	749	698	611	611
01-413-00159-00000	GROUP DISABILITY INS	2,201	3,301	3,497	3,064	3,064
01-413-00167-00000	WELLNESS	361	800	1,600	1,400	1,400
01-413-00177-00000	EXCESS SICK LEAVE PAYMENTS	697	1,180	4,977	1,180	1,180
01-413-00180-00000	SALARIES--OVER TIME	1,023	1,366	3,120	3,120	3,120
01-413-00191-00000	UNIFORM ALLOWANCE	1,751	599	2,832	2,832	2,832
01-413-00192-00000	FICA/MEDICARE	19,437	27,571	32,323	31,713	31,713
01-413-00196-00000	GROUP HOSPITAL INSURANCE	73,709	71,307	110,753	133,774	133,774
01-413-00198-00000	GROUP DENTAL INSURANCE	2,527	2,771	6,153	5,825	5,825
01-413-00199-00000	GROUP VISION INSURANCE	241	355	660	578	578
	Salaries, Wages, & Benefits	*356,015*	*466,051*	*592,792*	*615,621*	*615,621*
01-413-00210-00000	OFFICE SUPPLIES	2,129	1,602	1,500	1,500	1,500
01-413-00215-00000	POSTAGE	2,410	1,796	3,000	3,000	3,000
01-413-00220-00000	OPERATING SUPPLIES	595	922	1,250	1,250	1,250
01-413-00231-00000	VEHICLE FUEL & OIL	1,253	2,444	1,700	1,700	1,700
01-413-00249-00000	VEHICLE SUPPLIES	881	78	1,000	1,000	1,000
01-413-00250-00000	MAINTENANCE SUPPLIES	-	30	-	-	-
01-413-00260-00000	SMALL TOOLS & EQUIPMENT	666	19,512	11,500	9,325	9,325
01-413-00312-00000	MGMT CONSULTING SERVICES	323,096	253,079	352,146	249,646	249,646
01-413-00318-00000	COMPUTER SERVICES	-	75,774	5,870	7,450	7,450
01-413-00319-00000	PLANNING	-	1,404	-	-	-
01-413-00321-00000	TELEPHONE	2,662	4,526	6,000	6,000	6,000
01-413-00331-00000	TRAVEL EXPENSES	-	546	5,000	5,000	5,000
01-413-00341-00000	ADVERTISING	924	2,454	1,000	1,000	1,000
01-413-00342-00000	PRINTING	-	-	500	500	500
01-413-00343-00000	PHOTOCOPY	381	369	1,000	1,000	1,000
01-413-00372-00000	MAINTENANCE-VEHICLES	2,304	1,075	2,500	2,500	2,500
01-413-00374-00000	MAINTENANCE-EQUIPMENT	366	-	2,000	2,000	2,000
01-413-00390-00000	RENTAL HOUSING INSPECTION PRGM	-	11,000	11,000	11,000	11,000
01-413-00420-00000	DUES & SUBSCRIPTIONS	840	2,293	2,445	2,445	2,445
01-413-00461-00000	TRAINING	6,124	8,319	9,400	9,400	9,400
01-413-00610-00000	CONSTRUCTION CONTRACTS	16,485	4,850	15,000	15,000	15,000
	Supplies, Services & Utilities	*361,116*	*392,073*	*433,811*	*330,716*	*330,716*
413	**Total Code Enforcement**	**717,131**	**858,124**	**1,026,603**	**946,337**	**946,337**
TOTAL DEPARTMENT OF SCEP:		**717,131**	**858,124**	**1,026,603**	**946,337**	**946,337**
GENERAL FUND EXPENDITURES - DEPARTMENT OF PARKS & RECREATION						
451	**Parks & Recreation Admin.**					
01-451-00115-00000	SALARIES--PART TIME	-	34,548	48,880	49,160	49,160
01-451-00130-00000	SALARIES--FULL TIME	134,018	99,280	109,916	108,223	108,223
01-451-00158-00000	GROUP LIFE INSURANCE	177	143	111	111	111
01-451-00159-00000	GROUP DISABILITY INS	1,019	883	557	557	557

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
01-451-00167-00000	WELLNESS	305	-	600	600	600
01-451-00177-00000	EXCESS SICK LEAVE PAYMENTS	4,129	3,689	4,713	3,689	3,689
01-451-00180-00000	SALARIES--OVER TIME	140	-	-	-	-
01-451-00192-00000	FICA/MEDICARE	10,285	9,850	7,975	12,280	12,280
01-451-00196-00000	GROUP HOSPITAL INSURANCE	40,044	37,778	39,214	44,200	44,200
01-451-00198-00000	GROUP DENTAL INSURANCE	1,272	954	981	1,059	1,059
01-451-00199-00000	GROUP VISION INSURANCE	143	101	105	105	105
	Salaries, Wages, & Benefits	*191,532*	*187,226*	*213,052*	*219,984*	*219,984*
01-451-00210-00000	OFFICE SUPPLIES	250	287	300	300	300
01-451-00215-00000	POSTAGE	177	152	250	250	250
01-451-00220-00000	OPERATING SUPPLIES	(430)	(161)	500	500	500
01-451-00318-00000	COMPUTER SERVICES	973	1,907	2,015	1,814	1,814
01-451-00321-00000	TELEPHONE	2,971	2,293	2,100	2,100	2,100
01-451-00331-00000	TRAVEL EXPENSES	936	887	1,600	1,600	1,600
01-451-00341-00000	ADVERTISING	-	100	200	200	200
01-451-00342-00000	PRINTING	-	-	350	350	350
01-451-00343-00000	PHOTOCOPY	116	168	250	250	250
01-451-00420-00000	DUES & SUBSCRIPTIONS	200	280	435	450	450
01-451-00461-00000	TRAINING	484	679	400	400	400
	Supplies, Services & Utilities	*5,677*	*6,592*	*8,400*	*8,214*	*8,214*
451	**Total Parks & Recreation Admin.**	**197,209**	**193,818**	**221,452**	**228,198**	**228,198**
452	**Recreation Services**					
01-452-00115-00000	SALARIES--PART TIME	392	14,554	32,464	37,464	37,464
01-452-00115-05150	PART-TIME SALARIES	29,708	24,731	-	-	-
01-452-00130-00000	SALARIES--FULL TIME	100,631	99,480	110,957	112,143	112,143
01-452-00158-00000	GROUP LIFE INSURANCE	209	158	211	211	211
01-452-00159-00000	GROUP DISABILITY INS	933	712	1,059	1,059	1,059
01-452-00167-00000	WELLNESS	343	462	-	-	-
01-452-00180-00000	SALARIES - OVERTIME	-	1,339	750	750	750
01-452-00191-00000	UNIFORM ALLOWANCE	293	632	350	350	350
01-452-00192-00000	FICA/MEDICARE	9,475	10,714	8,194	8,679	8,679
01-452-00196-00000	GROUP HOSPITAL INSURANCE	31,849	26,401	24,185	27,121	27,121
01-452-00198-00000	GROUP DENTAL INSURANCE	1,161	2,496	1,864	2,012	2,012
01-452-00199-00000	GROUP VISION INSURANCE	192	154	200	200	200
	Salaries, Wages, & Benefits	*175,186*	*181,833*	*180,234*	*189,989*	*189,989*
01-452-00210-00000	OFFICE SUPPLIES	485	475	500	500	500
01-452-00215-00000	POSTAGE	172	765	850	850	850
01-452-00220-00000	OPERATING SUPPLIES	322	2,049	8,625	10,250	10,250
01-452-00220-00502	OPERATING SUPPLIES	24	37	-	-	-
01-452-00220-00504	OPERATING SUPPLIES	405	432	-	-	-
01-452-00220-00508	OPERATING SUPPLIES	27	15	-	-	-
01-452-00220-00510	OPERATING SUPPLIES	41	-	-	-	-
01-452-00220-00511	OPERATING SUPPLIES	182	232	-	-	-
01-452-00220-00513	OPERATING SUPPLIES	592	-	-	-	-
01-452-00220-00515	OPERATING SUPPLIES	274	1,114	-	-	-
01-452-00220-00517	OPERATING SUPPLIES	100	100	-	-	-
01-452-00220-00524	OPERATING SUPPLIES	-	25	-	-	-
01-452-00220-00525	OPERATING SUPPLIES	229	212	-	-	-
01-452-00220-00526	OPERATING SUPPLIES	464	212	-	-	-
01-452-00220-00527	OPERATING SUPPLIES	112	363	-	-	-

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
01-452-00220-00530	OPERATING SUPPLIES	-	135	-	-	-
01-452-00220-00531	OPERATING SUPPLIES	-	34	-	-	-
01-452-00220-00537	OPERATING SUPPLIES	-	490	-	-	-
01-452-00220-00542	OPERATING SUPPLIES	432	308	-	-	-
01-452-00220-00548	OPERATING SUPPLIES	56	146	-	-	-
01-452-00220-00550	OPERATING SUPPLIES	1,769	-	-	-	-
01-452-00220-00551	OPERATING SUPPLIES	200	168	-	-	-
01-452-00220-00552	OPERATING SUPPLIES	-	30	-	-	-
01-452-00250-00000	MAINTENANCE SUPPLIES	995	-	1,050	1,250	1,250
01-452-00250-00504	MAINTENANCE SUPPLIES	612	758	-	-	-
01-452-00250-00525	MAINTENANCE SUPPLIES	619	101	-	-	-
01-452-00321-00000	TELEPHONE	506	506	516	516	516
01-452-00331-00000	TRAVEL EXPENSES	1,021	890	2,700	1,900	1,900
01-452-00341-00000	ADVERTISING	366	318	500	500	500
01-452-00342-00000	PRINTING	1,896	1,972	3,070	3,070	3,070
01-452-00343-00000	PHOTOCOPY	58	168	60	60	60
01-452-00394-00000	OTHER SERVICE FEES	1,761	1,891	55,404	58,645	58,645
01-452-00394-00502	OTHER SERVICE FEES	1,302	1,509	-	-	-
01-452-00394-00503	OTHER SERVICE FEES	1,617	1,675	-	-	-
01-452-00394-00504	OTHER SERVICE FEES	5,240	5,050	-	-	-
01-452-00394-00505	OTHER SERVICE FEES	1,040	1,801	-	-	-
01-452-00394-00506	OTHER SERVICE FEES	2,205	3,045	-	-	-
01-452-00394-00513	OTHER SERVICE FEES	500	500	-	-	-
01-452-00394-00517	OTHER SERVICE FEES	3,327	4,039	-	-	-
01-452-00394-00520	OTHER SERVICE FEES	-	507	-	-	-
01-452-00394-00521	OTHER SERVICE FEES	-	280	-	-	-
01-452-00394-00524	OTHER SERVICE FEES	4,505	5,390	-	-	-
01-452-00394-00525	OTHER SERVICE FEES	50	105	-	-	-
01-452-00394-00527	OTHER SERVICE FEES	2,113	2,560	-	-	-
01-452-00394-00530	OTHER SERVICE FEES	1,103	1,652	-	-	-
01-452-00394-00532	OTHER SERVICE FEES	403	-	-	-	-
01-452-00394-00535	OTHER SERVICE FEES	2,660	2,772	-	-	-
01-452-00394-00536	OTHER SERVICE FEES	-	113	-	-	-
01-452-00394-00540	OTHER SERVICE FEES	1,745	1,720	-	-	-
01-452-00394-00541	OTHER SERVICE FEES	-	2,016	-	-	-
01-452-00394-00542	OTHER SERVICE FEES	425	725	-	-	-
01-452-00394-00545	OTHER SERVICE FEES	-	3,891	-	-	-
01-452-00394-00550	OTHER SERVICE FEES	8,790	10,089	-	-	-
01-452-00394-00554	OTHER SERVICE FEES	5,851	8,162	-	-	-
01-452-00394-00555	OTHER SERVICE FEES	538	1,411	-	-	-
01-452-00420-00000	DUES & SUBSCRIPTIONS	325	545	580	610	610
01-452-00461-00000	TRAINING	560	1,070	2,120	4,000	4,000
	Supplies, Services & Utilities	*58,019*	*74,573*	*75,975*	*82,151*	*82,151*
452	**Total Recreation Services**	**233,205**	**256,406**	**256,209**	**272,140**	**272,140**
453	**Swimming Pool**					
01-453-00115-00000	SALARIES--PART TIME	77,032	76,424	74,675	74,678	74,678
01-453-00130-00000	SALARIES--FULL TIME	5,949	4,915	14,260	5,704	5,704
01-453-00158-00000	GROUP LIFE INSURANCE	13	5	12	12	12
01-453-00159-00000	GROUP DISABILITY INS	58	22	58	56	56
01-453-00180-00000	SALARIES--OVER TIME	-	17	500	500	500
01-453-00191-00000	UNIFORM ALLOWANCE	551	256	1,000	800	800
01-453-00192-00000	FICA/MEDICARE	6,313	6,208	424	6,437	6,437

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
01-453-00196-00000	GROUP HOSPITAL INSURANCE	2,328	1,571	1,273	1,427	1,427
01-453-00198-00000	GROUP DENTAL INSURANCE	95	244	99	106	106
01-453-00199-00000	GROUP VISION INSURANCE	10	6	11	11	11
	Salaries, Wages, & Benefits	*92,349*	*89,668*	*92,312*	*89,731*	*89,731*
01-453-00210-00000	OFFICE SUPPLIES	-	446	250	290	290
01-453-00220-00000	OPERATING SUPPLIES	874	2,287	2,808	2,808	2,808
01-453-00220-SPONS	Operating Supplies	-	-	500	500	500
01-453-00222-00000	CHEMICALS	20,436	26,938	29,033	33,339	33,339
01-453-00226-00000	CLEANING SUPPLIES	549	591	700	700	700
01-453-00250-00000	MAINTENANCE SUPPLIES	1,173	1,566	1,500	1,500	1,500
01-453-00260-00000	SMALL TOOLS & EQUIPMENT	816	504	2,950	1,320	1,320
01-453-00317-00000	PEST CONTROL SERVICES	-	-	350	300	300
01-453-00321-00000	TELEPHONE	3,334	3,254	3,500	3,504	3,504
01-453-00331-00000	TRAVEL EXPENSES	30	84	50	50	50
01-453-00341-00000	ADVERTISING	23	20	500	100	100
01-453-00342-00000	PRINTING	122	-	150	150	150
01-453-00361-00000	ELECTRICITY	8,395	8,381	8,500	8,500	8,500
01-453-00362-00000	NATURAL GAS	506	505	500	500	500
01-453-00364-00000	SEWER	21,071	12,746	8,000	13,000	13,000
01-453-00365-00000	SOLID WASTE	774	1,020	1,275	1,460	1,460
01-453-00366-00000	WATER	16,490	10,212	6,500	10,000	10,000
01-453-00371-00000	MAINTENANCE-LAND	-	-	200	765	765
01-453-00373-00000	MAINTENANCE-BUILDINGS	16,280	18,705	14,500	13,500	13,500
01-453-00374-00000	MAINTENANCE-EQUIPMENT	528	336	5,400	5,400	5,400
01-453-00394-00000	OTHER SERVICE FEES	3,899	2,748	3,500	3,500	3,500
01-453-00421-00000	LICENSES & PERMITS	35	120	85	85	85
01-453-00461-00000	TRAINING	470	1,062	2,000	2,000	2,000
	Supplies, Services & Utilities	*95,805*	*91,525*	*92,751*	*103,271*	*103,271*
453	**Total Swimming Pool**	**188,154**	**181,193**	**185,063**	**193,002**	**193,002**
454	**Parks Maintenance**					
01-454-00115-00000	SALARIES--PART TIME	4,321	-	7,560	30,060	30,060
01-454-00130-00000	SALARIES--FULL TIME	88,464	73,932	104,492	127,067	127,067
01-454-00158-00000	GROUP LIFE INSURANCE	159	193	333	333	333
01-454-00159-00000	GROUP DISABILITY INS	845	707	1,671	1,671	1,671
01-454-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	1,375	-	-
01-454-00180-00000	SALARIES--OVER TIME	4,350	3,111	7,063	7,063	7,063
01-454-00191-00000	UNIFORM ALLOWANCE	662	416	580	890	890
01-454-00192-00000	FICA/MEDICARE	6,968	5,449	7,864	10,921	10,921
01-454-00196-00000	GROUP HOSPITAL INSURANCE	35,320	44,939	85,862	114,645	114,645
01-454-00198-00000	GROUP DENTAL INSURANCE	1,381	1,908	2,943	3,177	3,177
01-454-00199-00000	GROUP VISION INSURANCE	218	202	315	315	315
	Salaries, Wages, & Benefits	*142,688*	*130,857*	*220,058*	*296,142*	*296,142*
01-454-00220-00000	OPERATING SUPPLIES	2,058	2,407	5,615	4,350	4,350
01-454-00226-00000	CLEANING SUPPLIES	128	191	200	2,200	2,200
01-454-00231-00000	VEHICLE FUEL & OIL	2,965	1,082	3,200	10,100	10,100
01-454-00249-00000	VEHICLE SUPPLIES	241	53	1,700	1,700	1,700
01-454-00250-00000	MAINTENANCE SUPPLIES	11,226	25,651	20,500	25,495	25,495
01-454-00260-00000	SMALL TOOLS & EQUIPMENT	2,105	1,006	1,200	1,000	1,000

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
01-454-00317-00000	PEST CONTROL	600	450	690	690	690
01-454-00321-00000	TELEPHONE	4,670	5,169	5,130	600	600
01-454-00361-00000	ELECTRICITY	9,407	8,281	10,750	10,750	10,750
01-454-00362-00000	NATURAL GAS	10,160	9,877	7,000	10,000	10,000
01-454-00364-00000	SEWER	21,286	9,799	25,000	10,000	10,000
01-454-00365-00000	SOLID WASTE	2,782	6,319	7,110	7,451	7,451
01-454-00366-00000	WATER	26,497	13,659	25,000	15,000	15,000
01-454-00367-00000	STORMWATER FEE	2,373	2,976	2,856	2,856	2,856
01-454-00371-00000	MAINTENANCE-LAND	54,805	6,764	22,050	24,500	24,500
01-454-00372-00000	MAINTENANCE-VEHICLES	3,531	647	3,000	3,000	3,000
01-454-00373-00000	MAINTENANCE-BUILDINGS	93	5,491	12,000	37,000	37,000
01-454-00374-00000	MAINTENANCE-EQUIPMENT	2,144	777	1,365	11,365	11,365
01-454-00384-00000	RENTAL-EQUIPMENT	5,307	6,585	8,034	14,400	14,400
01-454-00394-00000	OTHER SERVICE FEES	530	416	550	550	550
01-454-00421-00000	LICENSES & PERMITS	125	-	100	-	-
01-454-00440-00000	LAUNDRY SERVICE	1,140	1,006	1,700	700	700
01-454-00461-00000	TRAINING	680	415	600	600	600
	Supplies, Services & Utilities	*164,853*	*109,021*	*165,350*	*194,307*	*194,307*
454	**Total Parks Maintenance**	**307,541**	**239,878**	**385,408**	**490,449**	**490,449**
455	**Shade Tree Program**					
01-455-00371-00000	MAINTENANCE-LAND	5,860	10,250	10,000	10,000	10,000
	Supplies, Services & Utilities	*5,860*	*10,250*	*10,000*	*10,000*	*10,000*
455	**Total Shade Tree Program**	**5,860**	**10,250**	**10,000**	**10,000**	**10,000**
458	**Community Center**					
01-458-00115-00000	SALARIES--PART TIME	18,240	19,871	19,985	21,100	21,100
01-458-00191-00000	UNIFORM ALLOWANCE	100	34	100	150	150
01-458-00192-00000	FICA/MEDICARE	1,395	1,520	2,319	3,220	3,220
	Salaries, Wages, & Benefits	*19,735*	*21,425*	*22,404*	*24,470*	*24,470*
01-458-00220-00000	OPERATING SUPPLIES	1,844	1,885	3,510	1,500	1,500
01-458-00226-00000	CLEANING SUPPLIES	496	571	1,400	1,400	1,400
01-458-00250-00000	MAINTENANCE SUPPLIES	1,379	2,057	2,000	2,000	2,000
01-458-00260-00000	SMALL TOOLS & EQUIPMENT	1,050	-	4,985	3,600	3,600
01-458-00317-00000	PEST CONTROL SERVICES	850	400	850	800	800
01-458-00318-00000	COMPUTER SERVICES	-	-	395	-	-
01-458-00321-00000	TELEPHONE	3,164	3,395	3,375	3,400	3,400
01-458-00341-00000	ADVERTISING	-	-	175	175	175
01-458-00361-00000	ELECTRICITY	9,214	9,365	9,900	9,900	9,900
01-458-00362-00000	NATURAL GAS	21,125	17,809	21,000	21,000	21,000
01-458-00364-00000	SEWER	727	667	750	850	850
01-458-00365-00000	SOLID WASTE	2,936	3,360	3,360	3,850	3,850
01-458-00366-00000	WATER	725	714	725	900	900
01-458-00367-00000	STORMWATER FEE	2,604	2,604	2,604	2,604	2,604
01-458-00371-00000	MAINTENANCE-LAND	-	-	1,500	1,500	1,500
01-458-00373-00000	MAINTENANCE-BUILDINGS	12,221	10,955	9,850	19,639	19,639
01-458-00374-00000	MAINTENANCE-EQUIPMENT	9,171	9,720	9,130	9,440	9,440
01-458-00384-00000	RENTAL-EQUIPMENT	-	-	-	500	500
01-458-00394-00000	OTHER SERVICE FEES	21,800	18,845	20,440	16,720	16,720
01-458-00421-00000	LICENSES & PERMITS	311	287	315	448	448

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
	Supplies, Services & Utilities	*89,617*	*82,634*	*96,264*	*100,226*	*100,226*
458	**Total Community Center**	**109,352**	**104,059**	**118,668**	**124,696**	**124,696**
TOTAL DEPARTMENT OF PARKS & RECREATION:		**1,041,321**	**985,604**	**1,176,800**	**1,318,485**	**1,318,485**
TOTAL GENERAL FUND EXPENDITURES		**16,761,613**	**17,270,326**	**15,870,816**	**16,460,718**	**16,460,718**
General Fund Revenue Total		**17,436,653**	**18,130,184**	**15,870,816**	**16,460,718**	**16,460,718**
General Fund Expense Total		**16,761,613**	**17,270,326**	**15,870,816**	**16,460,718**	**16,460,718**
General Fund Gain/(Loss) from Operation		**675,040**	**859,858**	**-**	**-**	**-**
06	**WATER FUND**					
WATER FUND REVENUE						
000	**Interest & Rents**					
06-000-34110-00000	INTEREST INCOME-SAVINGS	(5,434)	(9,290)	(5,000)	(9,290)	(9,290)
06-000-34140-00000	INTEREST INCOME - PLGIT	(66,735)	(468,629)	(250,000)	(350,000)	(350,000)
06-000-34141-00000	INTEREST - INVESTMENT	(783)	(2,937)	(3,600)	(3,600)	(3,600)
06-000-34141-GOB17	Water GOB Series 17	(37,113)	(18,739)	-	-	-
06-000-34141-GOB21	WATER GOB21 INTEREST	(70,212)	(44,178)	(5,630)	(44,178)	(44,178)
06-000-34148-00000	INTEREST - OTHER	(27,162)	(24,607)	-	-	-
06-000-37895-00000	CELL TOWER SPACE RENTAL	(195,517)	(183,629)	(180,100)	(185,694)	(185,694)
	Total Interest & Rents	**(402,956)**	**(752,009)**	**(444,330)**	**(592,762)**	**(592,762)**
000	**Intergovernmental**					
06-000-35704-00000	STATE GRANTS	-	-	(44,621)	-	-
	Total Intergovernmental	**-**	**-**	**(44,621)**	**-**	**-**
000	**Charges for Services**					
06-000-37810-00000	METERED WATER SALES	(4,049,468)	(3,989,327)	(4,129,585)	(4,711,856)	(4,711,856)
06-000-37870-00000	SALES TO TOWNSHIPS	(86,809)	(120,113)	(78,900)	(95,274)	(95,274)
	Total Charges for Services	**(4,136,277)**	**(4,109,440)**	**(4,208,485)**	**(4,807,130)**	**(4,807,130)**
000	**Other Revenue**					
06-000-37880-00000	WATER CAPACITY TAP FEE	(263,865)	(59,809)	(110,200)	(110,200)	(110,200)
06-000-37890-00000	OTHER SERVICE REVENUE	(11,087)	(6,297)	(8,900)	(8,900)	(8,900)
06-000-37891-00000	SALES OF WATER METERS	(39,248)	(31,822)	(23,300)	(31,457)	(31,457)
06-000-38010-00000	MISCELLANEOUS REVENUE	(545)	(268)	(700)	(268)	(268)
06-000-38012-00000	NET APPR. (DEPR) IN MV	2,018	(2,650)	-	-	-
06-000-38196-00000	HEALTH INSURANCE COPAY	(35,116)	(48,024)	(36,172)	(39,386)	(39,386)
06-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(18,071)	(48,450)	(34,522)	(48,450)	(48,450)
06-000-39110-00000	SALE OF PROPERTY	(452)	-	(200)	(200)	(200)
06-000-39120-00000	REIMBURSEMENTS	(10,226)	(33,897)	(17,100)	(17,100)	(17,100)
06-000-39213-00000	WATER AUTHORITY TRANSFER	(197,207)	(170,143)	(194,300)	(194,300)	(194,300)
	Total Other Revenue	**(573,799)**	**(401,360)**	**(425,394)**	**(450,261)**	**(450,261)**
000	**Transfers In**					
06-000-39208-00000	TRANSFER FROM SEWER FUND	(26,375)	(30,825)	(40,325)	(11,275)	(11,275)

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
	Total Transfers In	**(26,375)**	**(30,825)**	**(40,325)**	**(11,275)**	**(11,275)**
000	**Other Sources**					
06-000-39310-00000	PROCEEDS FROM BOND ISSUE	-	-	(3,868,291)	(6,141,600)	(6,141,600)
06-000-39990-00000	FUND BALANCE	-	-	(4,608,209)	(1,689,609)	(1,689,609)
	Total Other Sources	**-**	**-**	**(8,476,500)**	**(7,831,209)**	**(7,831,209)**
TOTAL WATER FUND REVENUE:		**(5,139,407)**	**(5,293,634)**	**(13,639,655)**	**(13,692,637)**	**(13,692,637)**
WATER FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
486	***Property & Casualty Insurance***					
06-486-00351-00000	DIRECT PROPERTY	18,716	24,634	26,245	28,015	28,015
06-486-00352-00000	COMP GEN LIABILITY	1,942	2,908	11,538	3,307	3,307
06-486-00353-00000	AUTOMOBILE LIABILITY	4,614	5,907	4,878	6,925	6,925
06-486-00354-00000	PUBLIC OFFICIALS' LIAB	5,104	7,163	7,324	2,408	2,408
	Supplies, Services & Utilities	*30,376*	*40,612*	*49,985*	*40,655*	*40,655*
486	**Total Insurance Premiums**	**30,376**	**40,612**	**49,985**	**40,655**	**40,655**
TOTAL DEPARTMENT OF ADMINISTRATION:		**30,376**	**40,612**	**49,985**	**40,655**	**40,655**
WATER FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Water Billing & Collection**					
06-402-00130-00000	SALARIES--FULL TIME	69,399	(31,914)	15,140	15,267	15,267
06-402-00158-00000	GROUP LIFE INSURANCE	23	27	38	37	37
06-402-00159-00000	GROUP DISABILITY INS	115	133	191	186	186
06-402-00167-00000	WELLNESS	-	-	67	67	67
06-402-00180-00000	SALARIES--OVER TIME	159	380	160	160	160
06-402-00192-00000	FICA/MEDICARE	1,128	969	1,157	1,188	1,188
06-402-00196-00000	GROUP HOSPITAL INSURANCE	3,549	1,583	1,190	1,167	1,167
06-402-00198-00000	GROUP DENTAL INSURANCE	154	25	334	353	353
06-402-00199-00000	GROUP VISION INSURANCE	33	6	36	35	35
	Salaries, Wages, & Benefits	*74,560*	*(28,791)*	*18,313*	*18,460*	*18,460*
06-402-00210-00000	OFFICE SUPPLIES	57	-	50	50	50
06-402-00215-00000	POSTAGE	4,585	7,444	5,200	6,500	6,500
06-402-00220-00000	OPERATING SUPPLIES	-	181	50	50	50
06-402-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	100	100	100
06-402-00318-00000	COMPUTER SERVICES	-	1,931	18,300	19,300	19,300
06-402-00321-00000	TELEPHONE	406	215	430	430	430
06-402-00342-00000	PRINTING	4,847	5,090	7,162	7,162	7,162
06-402-00343-00000	PHOTOCOPY	26	-	350	350	350
06-402-00374-00000	MAINTENANCE-EQUIPMENT	2,238	1,936	1,500	1,000	1,000
06-402-00394-00000	OTHER SERVICE FEES	-	1,260	2,324	1,324	1,324
06-402-00430-00000	SALES TAX - WATER METERS	3,092	1,858	2,000	2,000	2,000
06-402-00461-00000	TRAINING	56	302	500	500	500
	Supplies, Services & Utilities	*15,307*	*20,217*	*37,966*	*38,766*	*38,766*
06-402-00730-00000	BUILDINGS	-	-	153,750	-	-
06-402-00740-00000	MACHINERY & EQUIPMENT	-	-	108,750	-	-
	Capital Expenditures	-	-	*262,500*	-	-

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
402	**Total Water Billing & Collection**	**89,867**	**(8,574)**	**318,779**	**57,226**	**57,226**
472	**Debt Service**					
06-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	1,001,138	1,095,873	1,095,873
06-472-47220-00000	DEBT SERVICE INTEREST	316,139	274,650	330,424	510,228	510,228
	Debt Service	*316,139*	*274,650*	*1,331,562*	*1,606,101*	*1,606,101*
472	**Total Debt Service**	**316,139**	**274,650**	**1,331,562**	**1,606,101**	**1,606,101**
481	**Water Authority**					
06-481-00311-00000	AUDITING FEES	875	-	875	875	875
06-481-00313-00000	ENGINEERING SERVICES	-	-	1,250	1,250	1,250
06-481-00314-00000	LEGAL SERVICES	2,668	2,091	6,000	6,000	6,000
	Supplies, Services & Utilities	*3,543*	*2,091*	*8,125*	*8,125*	*8,125*
481	**Total Water Authority**	**3,543**	**2,091**	**8,125**	**8,125**	**8,125**
488	**Unallocated Employee Benefits**					
06-488-00195-00000	WORKERS' COMPENSATION	14,872	15,296	38,166	38,642	38,642
06-488-00198-00000	HSA CONTRIBUTIONS	-	-	11,523	16,625	16,625
	Salaries, Wages, & Benefits	*14,872*	*15,296*	*49,689*	*55,267*	*55,267*
488	**Total Unallocated Employee Benefits**	**14,872**	**15,296**	**49,689**	**55,267**	**55,267**
492	**Transfers Out**					
06-492-49201-00000	TRANSFER TO GENERAL FUND	592,105	679,330	836,621	897,751	897,751
	Transfers Out	*592,105*	*679,330*	*836,621*	*897,751*	*897,751*
492	**Total Transfers Out**	**592,105**	**679,330**	**836,621**	**897,751**	**897,751**
800	**Depreciation**					
06-800-00800-00000	DEPRECIATION EXPENSE	866,943	898,034	-	-	-
06-900-00900-00000	Amortization expense	-	15,883	-	-	-
	Depreciation	*866,943*	*913,917*	-	-	-
800	**Total Depreciation**	**866,943**	**913,917**	**-**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**1,883,469**	**1,876,710**	**2,544,776**	**2,624,470**	**2,624,470**
WATER FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
449	**Water Lines Maintenance**					
06-449-00115-00000	SALARIES--PART TIME	2,486	-	-	-	-
06-449-00130-00000	SALARIES--FULL TIME	223,737	254,016	374,746	359,074	359,074
06-449-00158-00000	GROUP LIFE INSURANCE	402	457	692	647	647
06-449-00159-00000	GROUP DISABILITY INS	2,279	2,191	3,484	3,244	3,244
06-449-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,137	4,078	3,305	4,078	4,078
06-449-00180-00000	SALARIES--OVER TIME	3,522	2,811	6,500	6,250	6,250
06-449-00191-00000	UNIFORM ALLOWANCE	1,152	1,561	1,350	1,450	1,450

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
06-449-00192-00000	FICA/MEDICARE	15,830	19,404	28,584	28,170	28,170
06-449-00196-00000	GROUP HOSPITAL INSURANCE	109,253	88,211	159,043	175,923	175,923
06-449-00198-00000	GROUP DENTAL INSURANCE	3,328	3,093	6,093	6,167	6,167
06-449-00199-00000	GROUP VISION INSURANCE	348	342	655	612	612
	Salaries, Wages, & Benefits	*365,474*	*376,164*	*584,452*	*585,615*	*585,615*
06-449-00210-00000	OFFICE SUPPLIES	345	365	400	400	400
06-449-00215-00000	POSTAGE	31	-	-	-	-
06-449-00220-00000	OPERATING SUPPLIES	65,929	26,496	68,520	38,520	38,520
06-449-00222-00000	CHEMICALS	5,650	-	-	-	-
06-449-00226-00000	CLEANING SUPPLIES	396	356	440	440	440
06-449-00231-00000	VEHICLE FUEL & OIL	10,428	13,066	11,200	11,200	11,200
06-449-00249-00000	VEHICLE SUPPLIES	2,536	2,716	2,500	2,500	2,500
06-449-00250-00000	MAINTENANCE SUPPLIES	3,125	12,957	7,750	7,750	7,750
06-449-00260-00000	SMALL TOOLS & EQUIPMENT	2,539	2,254	3,750	3,750	3,750
06-449-00313-00000	ENGINEERING SERVICES	(2,075)	-	-	-	-
06-449-00317-00000	PEST CONTROL SERVICES	113	163	100	100	100
06-449-00318-00000	COMPUTER SERVICES	-	-	4,850	4,850	4,850
06-449-00321-00000	TELEPHONE	2,884	2,840	3,000	2,000	2,000
06-449-00327-00000	RADIO MAINTENANCE	-	-	385	-	-
06-449-00331-00000	TRAVEL EXPENSES	42	22	500	500	500
06-449-00342-00000	PRINTING	-	55	-	-	-
06-449-00343-00000	PHOTOCOPY	-	-	100	110	110
06-449-00361-00000	ELECTRICITY	1,837	923	2,600	3,000	3,000
06-449-00362-00000	NATURAL GAS	3,264	2,618	4,200	4,200	4,200
06-449-00364-00000	SEWER	207	374	320	360	360
06-449-00365-00000	SOLID WASTE	636	882	805	1,200	1,200
06-449-00366-00000	WATER	238	444	320	320	320
06-449-00371-00000	MAINTENANCE-LAND	375	-	-	-	-
06-449-00372-00000	MAINTENANCE-VEHICLES	9,437	13,371	17,800	17,800	17,800
06-449-00373-00000	MAINTENANCE-BUILDINGS	454	2,796	4,695	6,295	6,295
06-449-00374-00000	MAINTENANCE-EQUIPMENT	4,660	8,062	7,425	7,425	7,425
06-449-00384-00000	RENTAL-EQUIPMENT	-	-	350	350	350
06-449-00394-00000	OTHER SERVICE FEES	10,549	10,164	1,140	2,440	2,440
06-449-00420-00000	DUES & SUBSCRIPTIONS	278	281	260	270	270
06-449-00421-00000	LICENSES & PERMITS	3,418	4,117	5,570	6,520	6,520
06-449-00440-00000	LAUNDRY SERVICE	1,334	1,509	1,500	1,500	1,500
06-449-00461-00000	TRAINING	1,576	1,637	5,500	5,500	5,500
	Supplies, Services & Utilities	*130,206*	*108,468*	*155,980*	*129,300*	*129,300*
06-449-00720-00000	IMPROVEMENTS	-	-	2,012,500	-	-
06-449-00720-17036	IMPROVEMENTS	-	-	-	2,000,000	2,000,000
06-449-00730-25020	BUILDINGS	-	-	-	2,500	2,500
06-449-00740-00000	MACHINERY & EQUIPMENT	-	1,244	77,621	-	-
06-449-00740-20022	MACHINERY & EQUIPMENT	-	17,361	-	-	-
06-449-00740-24021	MACHINERY & EQUIPMENT	-	-	-	12,500	12,500
06-449-00740-25021	MACHINERY & EQUIPMENT	-	-	-	2,500	2,500
06-449-00760-25018	VEHICLES	-	-	-	75,000	75,000
	Capital Expenditures	*-*	*18,605*	*2,090,121*	*2,092,500*	*2,092,500*
449	**Total Water Lines Maintenance**	**495,680**	**503,237**	**2,830,553**	**2,807,415**	**2,807,415**
450	**Water Meter Maintenance**					

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
06-450-00220-00000	OPERATING SUPPLIES	38,560	100,659	80,000	20,000	20,000
06-450-00231-00000	VEHICLE FUEL & OIL	127	-	-	-	-
06-450-00260-00000	SMALL TOOLS & EQUIPMENT	-	96	300	1,900	1,900
06-450-00318-00000	COMPUTER SERVICES	35,371	-	-	-	-
06-450-00321-00000	TELEPHONE	617	187	200	200	200
06-450-00461-00000	TRAINING	-	-	150	450	450
	Supplies, Services & Utilities	*74,675*	*100,942*	*80,650*	*22,550*	*22,550*
450	**Total Water Meter Maintenance**	**74,675**	**100,942**	**80,650**	**22,550**	**22,550**
44L	**Water Lab**					
06-44L-00130-00000	SALARIES--FULL TIME	70,745	90,737	132,216	148,750	148,750
06-44L-00158-00000	GROUP LIFE INSURANCE	156	175	223	222	222
06-44l-00159-00000	GROUP DISABILITY INS	746	833	1,115	1,114	1,114
06-44L-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	912	-	-
06-44L-00180-00000	SALARIES--OVER TIME	609	1,389	731	731	731
06-44L-00191-00000	UNIFORM ALLOWANCE	337	643	410	410	410
06-44L-00192-00000	FICA/MEDICARE	5,206	6,839	10,094	11,460	11,460
06-44L-00196-00000	GROUP HOSPITAL INSURANCE	20,797	25,535	55,918	62,964	62,964
06-44L-00198-00000	GROUP DENTAL INSURANCE	973	1,030	1,963	2,118	2,118
06-44L-00199-00000	GROUP VISION INSURANCE	126	126	211	210	210
	Salaries, Wages, & Benefits	*99,695*	*127,307*	*203,793*	*227,979*	*227,979*
06-44L-00210-00000	OFFICE SUPPLIES	299	245	300	300	300
06-44L-00215-00000	POSTAGE	28	10	160	160	160
06-44L-00220-00000	OPERATING SUPPLIES	1,668	3,602	450	450	450
06-44L-00222-00000	CHEMICALS	6,717	8,933	13,700	16,200	16,200
06-44L-00225-00000	LAB SUPPLIES	5,916	7,047	3,710	3,710	3,710
06-44L-00226-00000	CLEANING SUPPLIES	43	385	250	250	250
06-44L-00231-00000	VEHICLE FUEL & OIL	634	427	1,000	1,000	1,000
06-44L-00249-00000	VEHICLE SUPPLIES	-	-	200	200	200
06-44L-00250-00000	MAINTENANCE SUPPLIES	-	127	-	-	-
06-44L-00260-00000	SMALL TOOLS & EQUIPMENT	4,628	1,866	3,400	3,400	3,400
06-44l-00313-00000	ENGINEERING SERVICES	-	-	1,000	1,000	1,000
06-44L-00316-00000	LABORATORY TEST SERVICES	6,949	20,073	15,580	18,240	18,240
06-44L-00318-00000	COMPUTER SERVICES	-	-	4,750	4,750	4,750
06-44L-00321-00000	TELEPHONE	273	350	375	375	375
06-44L-00327-00000	RADIO MAINTENANCE	-	-	1,000	1,000	1,000
06-44L-00331-00000	TRAVEL EXPENSES	32	31	900	900	900
06-44L-00341-00000	ADVERTISING	1,489	1,270	1,500	1,500	1,500
06-44L-00343-00000	PHOTOCOPY	100	74	180	180	180
06-44L-00372-00000	MAINTENANCE-VEHICLES	529	25	550	1,600	1,600
06-44L-00373-00000	MAINTENANCE-BUILDINGS	1,691	7,857	8,700	8,300	8,300
06-44L-00374-00000	MAINTENANCE-EQUIPMENT	2,387	2,249	3,050	3,050	3,050
06-44L-00420-00000	DUES & SUBSCRIPTIONS	371	411	1,100	1,100	1,100
06-44L-00421-00000	LICENSES & PERMITS	1,050	755	1,450	1,450	1,450
06-44L-00440-00000	LAUNDRY SERVICE	326	356	375	375	375
06-44L-00461-00000	TRAINING	288	523	1,175	1,175	1,175
	Supplies, Services & Utilities	*35,418*	*56,616*	*64,855*	*70,665*	*70,665*
06-44L-00730-00000	BUILDINGS	-	-	100,000	-	-
06-44L-00730-24024	BUILDINGS	-	-	-	50,000	50,000

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
06-44L-00740-00000	MACHINERY & EQUIPMENT	-	-	11,800	-	-
	Capital Expenditures	-	-	*111,800*	*50,000*	*50,000*
44L	**Total Water Lab**	**135,113**	**183,923**	**380,448**	**348,644**	**348,644**
44P	**Water Treatment Plant**					
06-44P-00130-00000	SALARIES--FULL TIME	614,425	594,612	618,968	638,403	638,403
06-44P-00158-00000	GROUP LIFE INSURANCE	1,281	1,152	944	944	944
06-44p-00159-00000	GROUP DISABILITY INS	5,185	5,425	4,735	4,735	4,735
06-44P-00167-00000	EAP SERVICES	200	575	-	-	-
06-44P-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,252	-	2,624	-	-
06-44P-00180-00000	SALARIES--OVER TIME	65,024	63,247	50,270	59,854	59,854
06-44P-00191-00000	UNIFORM ALLOWANCE	1,953	1,816	2,500	2,500	2,500
06-44P-00192-00000	FICA/MEDICARE	50,781	48,953	46,805	55,838	55,838
06-44P-00196-00000	GROUP HOSPITAL INSURANCE	167,579	189,878	196,965	221,284	221,284
06-44P-00198-00000	GROUP DENTAL INSURANCE	7,224	6,808	8,339	9,002	9,002
06-44P-00199-00000	GROUP VISION INSURANCE	900	848	893	893	893
	Salaries, Wages, & Benefits	*916,804*	*913,314*	*933,043*	*993,453*	*993,453*
06-44P-00210-00000	OFFICE SUPPLIES	517	346	400	450	450
06-44P-00215-00000	POSTAGE	409	37	300	300	300
06-44P-00220-00000	OPERATING SUPPLIES	19,393	28,203	10,000	13,000	13,000
06-44P-00222-00000	CHEMICALS	244,895	332,105	240,000	240,000	240,000
06-44P-00225-00000	LAB SUPPLIES	9,611	14,690	15,000	20,000	20,000
06-44P-00226-00000	CLEANING SUPPLIES	377	736	700	700	700
06-44P-00231-00000	VEHICLE FUEL & OIL	5,106	4,467	5,000	5,000	5,000
06-44P-00249-00000	VEHICLE SUPPLIES	135	23	600	600	600
06-44P-00250-00000	MAINTENANCE SUPPLIES	26,331	16,823	30,000	40,000	40,000
06-44P-00260-00000	SMALL TOOLS & EQUIPMENT	3,499	2,817	5,000	5,000	5,000
06-44P-00313-00000	ENGINEERING SERVICES	15,075	11,731	30,000	30,000	30,000
06-44P-00318-00000	COMPUTER SERVICES	6,128	8,208	10,000	10,000	10,000
06-44P-00321-00000	TELEPHONE	6,558	6,509	6,000	6,000	6,000
06-44P-00331-00000	TRAVEL EXPENSES	294	64	600	600	600
06-44P-00343-00000	PHOTOCOPY	87	210	500	500	500
06-44P-00361-00000	ELECTRICITY	106,941	126,777	125,000	140,000	140,000
06-44P-00362-00000	NATURAL GAS	32,732	27,483	34,000	34,000	34,000
06-44P-00364-00000	SEWER	339	561	400	400	400
06-44P-00365-00000	SOLID WASTE	121,573	111,070	100,000	100,000	100,000
06-44P-00371-00000	MAINTENANCE-LAND	13,340	3,622	15,000	15,000	15,000
06-44P-00372-00000	MAINTENANCE-VEHICLES	1,677	4,398	3,000	3,000	3,000
06-44P-00373-00000	MAINTENANCE-BUILDINGS	7,678	9,634	14,000	14,000	14,000
06-44P-00374-00000	MAINTENANCE-EQUIPMENT	58,297	23,182	50,000	83,000	83,000
06-44P-00394-00000	OTHER SERVICE FEES	24,966	25,237	24,000	29,000	29,000
06-44P-00420-00000	DUES & SUBSCRIPTIONS	238	607	1,500	1,500	1,500
06-44P-00421-00000	LICENSES & PERMITS	27,594	31,150	35,000	35,000	35,000
06-44P-00440-00000	LAUNDRY SERVICE	1,777	3,099	2,500	2,500	2,500
06-44P-00461-00000	TRAINING	993	3,910	5,000	5,000	5,000
	Supplies, Services & Utilities	*736,560*	*797,699*	*763,500*	*834,550*	*834,550*
06-44P-00720-00000	IMPROVEMENTS	-	-	5,600,000	-	-
06-44P-00720-20019	IMPROVEMENTS	-	-	-	900,000	900,000
06-44P-00720-23018	IMPROVEMENTS	-	-	-	500,000	500,000
06-44P-00720-24008	IMPROVEMENTS	-	-	-	4,000,000	4,000,000
06-44P-00720-25009	IMPROVEMENTS	-	-	-	90,000	90,000

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
06-44P-00730-00000	BUILDINGS	-	-	230,000	-	-
06-44P-00730-19015	BUILDINGS	-	-	-	130,000	130,000
06-44P-00730-22018	BUILDINGS	-	-	-	180,000	180,000
06-44P-00740-00000	MACHINERY & EQUIPMENT	-	-	226,700	-	-
06-44P-00740-22020	MACHINERY & EQUIPMENT	-	-	-	90,400	90,400
06-44P-00740-23020	MACHINERY & EQUIPMENT	-	-	-	45,000	45,000
06-44P-00740-25010	MACHINERY & EQUIPMENT	-	-	-	72,000	72,000
06-44P-00740-25011	MACHINERY & EQUIPMENT	-	-	-	8,000	8,000
06-44P-00740-25012	MACHINERY & EQUIPMENT	-	-	-	5,500	5,500
	Capital Expenditures	*-*	*-*	*6,056,700*	*6,020,900*	*6,020,900*
44P	**Total Water Treatment Plant**	**1,653,364**	**1,711,013**	**7,753,243**	**7,848,903**	**7,848,903**
TOTAL DEPARTMENT OF WATER RESOURCES:		**2,358,832**	**2,499,115**	**11,044,894**	**11,027,512**	**11,027,512**
TOTAL WATER FUND EXPENDITURES:		**4,272,677**	**4,416,437**	**13,639,655**	**13,692,637**	**13,692,637**
Water Fund Revenue Total		**5,139,407**	**5,293,634**	**13,639,655**	**13,692,637**	**13,692,637**
Water Fund Expense Total		**4,272,677**	**4,416,437**	**13,639,655**	**13,692,637**	**13,692,637**
Water Fund Gain/(Loss) from Operation		**866,730**	**877,197**	**-**	**-**	**-**
07	**STORMWATER FUND**					
STORMWATER FUND REVENUE						
000	**Interest & Rents**					
07-000-34110-00000	INTEREST INCOME-SAVINGS	(5,311)	(32,545)	(30,000)	(32,544)	(32,544)
07-000-34140-00000	INTEREST INCOME - PLGIT	(1,354)	(61,128)	(40,000)	(61,128)	(61,128)
07-000-34141-GOB21	STORMWATER GOB21 INTEREST	(21,808)	(12,412)	(2,000)	(12,411)	(12,411)
	Total Interest & Rents	**(28,473)**	**(106,085)**	**(72,000)**	**(106,083)**	**(106,083)**
000	**Charges for Services**					
07-000-37700-00000	STORMWATER FEE	(1,742,595)	(1,745,763)	(1,754,300)	(1,754,300)	(1,754,300)
	Total Charges for Services	**(1,742,595)**	**(1,745,763)**	**(1,754,300)**	**(1,754,300)**	**(1,754,300)**
000	**Intergovernmental**					
07-000-35704-00000	STATE GRANTS	(192,181)	-	(15,122)	-	-
	Total Intergovernmental	**(192,181)**	**-**	**(15,122)**	**-**	**-**
000	**Other Revenue**					
07-000-38010-00000	MISCELLANEOUS REVENUE	-	(211)	-	-	-
07-000-38196-00000	HEALTH INSURANCE COPAY	(2,327)	(158)	(12,330)	(16,387)	(16,387)
07-000-38725-00000	DIVIDENDS - GROUP HEALTH INSURANCE	(411)	(2,433)	(1,788)	(2,433)	(2,433)
07-000-39120-00000	REIMBURSEMENTS	(4,995)	(1,404)	(800)	(800)	(800)
	Total Other Revenue	**(7,733)**	**(4,206)**	**(14,918)**	**(19,620)**	**(19,620)**
000	**Transfers In**					
07-000-39202-00000	TRANSFER FROM OTHER FUNDS	-	-	-	(215,000)	(215,000)
	Total Transfers In	**-**	**-**	**-**	**(215,000)**	**(215,000)**
000	**Other Sources**					

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
07-000-39310-00000	PROCEEDS OF BOND ISSUE	-	-	-	(608,000)	(608,000)
07-000-39990-00000	FUND BALANCE	-	-	(1,466,216)	(86,517)	(86,517)
	Total Other Sources	**-**	**-**	**(1,466,216)**	**(694,517)**	**(694,517)**
TOTAL STORMWATER FUND REVENUE:		**(1,970,982)**	**(1,856,054)**	**(3,322,556)**	**(2,789,520)**	**(2,789,520)**
STORMWATER EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
486	**Property & Casualty Insurance**					
07-486-00351-00000	DIRECT PROPERTY	-	-	-	12,360	12,360
07-486-00352-00000	COMP GEN LIABILITY	-	-	-	3,307	3,307
07-486-00353-00000	AUTOMOBILE LIABILITY	-	-	-	6,925	6,925
07-486-00354-00000	PUBLIC OFFICIALS' LIAB	-	-	-	2,408	2,408
	Supplies, Services & Utilities	-	-	-	*25,000*	*25,000*
486	**Total Insurance Premiums**	**-**	**-**	**-**	**25,000**	**25,000**
TOTAL DEPARTMENT OF ADMINISTRATION:		**-**	**-**	**-**	**25,000**	**25,000**
STORMWATER FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Stormwater Billing & Collection**					
07-402-00130-00000	SALARIES - FULL TIME	24,805	(4,922)	14,676	15,272	15,272
07-402-00158-00000	GROUP LIFE INSURANCE	21	8	87	38	38
07-402-00159-00000	GROUP DISABILITY INSURANCE	115	34	418	186	186
07-402-00167-00000	WELLNESS	-	-	67	67	67
07-402-00180-00000	SALARIES - OVERTIME	-	149	-	-	-
07-402-00192-00000	FICA/ MEDICARE	1,020	350	2,723	1,169	1,169
07-402-00196-00000	GROUP HOSPITAL INSURANCE	3,850	1,613	2,905	1,167	1,167
07-402-00198-00000	GROUP DENTAL INSURANCE	157	26	711	353	353
07-402-00199-00000	GROUP VISION INSURANCE	33	6	85	36	36
	Salaries, Wages, & Benefits	*30,001*	*(2,736)*	*21,672*	*18,288*	*18,288*
07-402-00210-00000	OFFICE SUPPLIES	57	-	50	50	50
07-402-00215-00000	POSTAGE	4,585	7,444	5,200	6,500	6,500
07-402-00220-00000	OPERATING SUPPLIES	-	182	50	50	50
07-402-00318-00000	COMPUTER SERVICES	-	-	300	300	300
07-402-00321-00000	TELEPHONE	-	-	430	430	430
07-402-00342-00000	PRINTING	4,847	5,090	7,162	7,162	7,162
07-402-00343-00000	PHOTOCOPY	-	-	350	350	350
07-402-00374-00000	MAINTENANCE - EQUIPMENT	2,238	1,936	1,500	1,000	1,000
07-402-00394-00000	OTHER SERVICE FEES	-	504	2,324	1,224	1,224
07-402-00461-00000	TRAINING	56	302	500	500	500
	Supplies, Services & Utilities	*11,783*	*15,458*	*17,866*	*17,566*	*17,566*
402	**Total Stormwater Billing & Collection**	**41,784**	**12,722**	**39,538**	**35,854**	**35,854**
472	**Debt Service**					

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
07-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	41,081	41,135	41,135
07-472-47220-00000	DEBT SERVICE INTEREST	34,544	32,816	36,503	34,449	34,449
	Debt Service	*34,544*	*32,816*	*77,584*	*75,584*	*75,584*
472	**Total Debt Service**	**34,544**	**32,816**	**77,584**	**75,584**	**75,584**
488	**Unallocated Employee Benefits**					
07-488-00195-00000	WORKERS' COMPENSATION	14,872	15,296	16,184	16,226	16,226
07-488-00198-00000	HSA CONTRIBUTION	-	-	1,915	8,996	8,996
	Salaries, Wages, & Benefits	*14,872*	*15,296*	*18,099*	*25,222*	*25,222*
488	**Total Unallocated Employee Benefits**	**14,872**	**15,296**	**18,099**	**25,222**	**25,222**
492	**Transfers Out**					
07-492-49201-00000	TRANSFER TO GENERAL FUND	616,776	718,476	876,415	850,407	850,407
	Transfers Out	*616,776*	*718,476*	*876,415*	*850,407*	*850,407*
492	**Total Transfers Out**	**616,776**	**718,476**	**876,415**	**850,407**	**850,407**
800	**Depreciation**					
07-800-00800-00000	DEPRECIATION EXPENSE	20,403	60,941	-	-	-
	Depreciation	*20,403*	*60,941*	-	-	-
800	**Total Depreciation**	**20,403**	**60,941**	**-**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**728,379**	**840,251**	**1,011,636**	**987,067**	**987,067**

STORMWATER FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES

431	**Street Cleaning**					
07-431-00130-00000	SALARIES--FULL TIME	55,488	75,815	52,962	54,530	54,530
07-431-00158-00000	GROUP LIFE INSURANCE	117	110	111	111	111
07-431-00159-00000	GROUP DISABILITY INS	523	492	557	557	557
07-431-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,994	1,556	1,863	1,555	1,555
07-431-00180-00000	SALARIES--OVER TIME	5,350	1,707	4,160	3,160	3,160
07-431-00192-00000	FICA/MEDICARE	4,623	5,889	4,015	4,509	4,509
07-431-00196-00000	GROUP HOSPITAL INSURANCE	34,889	31,399	12,729	14,274	14,274
07-431-00198-00000	GROUP DENTAL INSURANCE	954	791	981	1,059	1,059
07-431-00199-00000	GROUP VISION INSURANCE	101	92	105	105	105
	Salaries, Wages, & Benefits	*104,039*	*117,851*	*77,483*	*79,860*	*79,860*
07-431-00220-00000	OPERATING SUPPLIES	21,670	14,921	10,700	10,000	10,000
07-431-00231-00000	VEHICLE FUEL & OIL	10,571	10,519	13,000	10,000	10,000
07-431-00249-00000	VEHICLE SUPPLIES	3,249	7,636	10,000	6,000	6,000
07-431-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	1,000	100	100
07-431-00365-00000	SOLID WASTE	1,394	5,570	10,000	10,000	10,000
07-431-00372-00000	ENGINEERING SERVICES	514	193	-	-	-
	Supplies, Services & Utilities	*37,398*	*38,839*	*44,700*	*36,100*	*36,100*
431	**Total Street Cleaning**	**141,437**	**156,690**	**122,183**	**115,960**	**115,960**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
447	**Stormwater Operations**					
07-447-00130-00000	SALARIES - FULL TIME	219,070	234,250	359,526	369,271	369,271
07-447-00158-00000	GROUP LIFE INSURANCE	408	483	692	679	679
07-447-00159-00000	GROUP DISABILITY INSURANCE	1,291	2,115	3,447	3,406	3,406
07-447-00167-00000	FITNESS REIMBURSEMENT	200	200	200	200	200
07-447-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,901	2,403	1,528	2,403	2,403
07-447-00180-00000	SALARIES - OVER TIME	3,056	4,494	2,548	6,098	6,098
07-447-00191-00000	UNIFORM ALLOWANCE	1,298	1,848	1,250	1,450	1,450
07-447-00192-00000	FICA/ MEDICARE	15,830	19,514	27,466	28,950	28,950
07-447-00196-00000	GROUP HOSPITAL INSURANCE	103,371	72,053	143,929	194,954	194,954
07-447-00198-00000	GROUP DENTAL INSURANCE	3,376	2,388	6,027	6,475	6,475
07-447-00199-00000	GROUP VISION INSURANCE	363	285	651	642	642
	Salaries, Wages, & Benefits	*350,164*	*340,033*	*547,264*	*614,528*	*614,528*
07-447-00210-00000	OFFICE SUPPLIES	591	215	400	400	400
07-447-00220-00000	OPERATING SUPPLIES	23,938	6,427	29,900	17,900	17,900
07-447-00226-00000	CLEANING SUPPLIES	396	356	440	440	440
07-447-00231-00000	VEHICLE FUEL AND OIL	6,277	4,035	10,000	10,000	10,000
07-447-00249-00000	VEHICLE SUPPLIES	2,536	2,510	2,500	2,500	2,500
07-447-00250-00000	MAINTENANCE SUPPLIES	5,986	19,681	20,000	20,000	20,000
07-447-00260-00000	SMALL TOOLS AND EQUIPMENT	2,383	2,965	4,250	4,250	4,250
07-447-00317-00000	PEST CONTROL SERVICES	113	163	200	100	100
07-447-00318-00000	COMPUTER SERVICES	2,206	2,206	7,060	7,150	7,150
07-447-00321-00000	TELEPHONE	1,312	1,280	3,105	2,480	2,480
07-447-00327-00000	RADIO MAINTENANCE	-	-	385	-	-
07-447-00331-00000	TRAVEL EXPENSES	15	-	-	-	-
07-447-00342-00000	PRINTING	2	45	1,000	1,000	1,000
07-447-00343-00000	PHOTOCOPY	-	-	110	110	110
07-447-00361-00000	ELECTRICITY	1,837	923	3,000	3,000	3,000
07-447-00362-00000	NATURAL GAS	3,264	2,618	4,200	4,200	4,200
07-447-00364-00000	SEWER	-	-	320	360	360
07-447-00365-00000	SOLID WASTE	636	882	750	1,200	1,200
07-447-00366-00000	WATER	-	-	320	360	360
07-447-00371-00000	MAINTENANCE - LAND	375	-	1,560	-	-
07-447-00372-00000	MAINTENANCE - VEHICLES	9,712	13,524	17,800	17,800	17,800
07-447-00373-00000	MAINTENANCE - BUILDINGS	454	2,958	4,695	6,295	6,295
07-447-00374-00000	MAINTENANCE - EQUIPMENT	4,643	8,062	4,925	7,425	7,425
07-447-00384-00000	RENTAL-EQUIPMENT	-	-	-	350	350
07-447-00394-00000	OTHER SERVICE FEES	7,691	26,751	31,826	31,540	31,540
07-447-00420-00000	DUES & SUBSCRIPTIONS	38	550	655	1,205	1,205
07-447-00421-00000	LICENSES & PERMITS	4,968	5,269	4,700	4,700	4,700
07-447-00440-00000	LAUNDRY SERVICE	1,334	1,509	1,500	1,500	1,500
07-447-00461-00000	TRAINING	778	835	3,200	3,200	3,200
	Supplies, Services & Utilities	*81,485*	*103,764*	*158,801*	*149,465*	*149,465*
07-447-00720-00000	IMPROVEMENTS	-	-	697,500	-	-
07-447-00720-17040	IMPROVEMENTS	-	-	-	110,000	110,000
07-447-00720-17043	IMPROVEMENTS	-	-	-	20,000	20,000
07-447-00720-18035	CAPITAL PROJECTS	-	-	-	60,000	60,000
07-447-00720-22024	INFRASTRUCTURE	-	-	-	315,000	315,000
07-447-00720-22023	INFRASTRUCTURE	-	-	-	200,000	200,000
07-447-00720-21021	INFRASTRUCTURE	19,938	3,825	-	40,000	40,000
07-447-00730-00000	BUILDINGS	-	-	153,750	-	-
07-447-00730-25020	BUILDINGS	-	-	-	2,500	2,500

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
07-447-00740-00000	MACHINERY & EQUIPMENT	-	1,244	164,372	-	-
07-447-00740-24021	MACHINERY & EQUIPMENT	-	-	-	12,500	12,500
07-447-00740-25021	MACHINERY & EQUIPMENT	-	-	-	2,500	2,500
07-447-00750-00000	IMPROVEMENTS TO LAND	-	-	467,050	-	-
07-447-00750-23022	IMPROVEMENTS TO LAND	-	-	-	60,000	60,000
07-447-00760-25018	VEHICLES	-	-	-	75,000	75,000
	Capital Expenditures	*19,938*	*5,069*	*1,482,672*	*897,500*	*897,500*
447	**Total Stormwater Operations**	**451,587**	**448,866**	**2,188,737**	**1,661,493**	**1,661,493**
TOTAL DEPARTMENT OF WATER RESOURCES:		**593,024**	**605,556**	**2,310,920**	**1,777,453**	**1,777,453**
TOTAL WATER FUND EXPENDITURES:		**1,321,403**	**1,445,807**	**3,322,556**	**2,789,520**	**2,789,520**
Stormwater Fund Revenue Total		**1,970,982**	**1,856,054**	**3,322,556**	**2,789,520**	**2,789,520**
Stormwater Fund Expense Total		**1,321,403**	**1,445,807**	**3,322,556**	**2,789,520**	**2,789,520**
Stormwater Fund Gain/(Loss) from Operation		**649,579**	**410,247**	**-**	**-**	**-**
08	**SEWER FUND**					
SEWER FUND REVENUE						
000	**Interest & Rents**					
08-000-34110-00000	INTEREST INCOME-SAVINGS	(16,866)	(100,383)	(80,000)	(99,783)	(99,783)
08-000-34140-00000	INTEREST INCOME - PLGIT	(131,159)	(626,104)	(260,000)	(444,640)	(444,640)
08-000-34141-00000	INTEREST - INVESTMENT	(1,590)	(5,968)	(1,600)	(1,600)	(1,600)
08-000-34141-GOB17	Sewer GOB17 Series B	(10,922)	-	-	-	-
08-000-34141-GOB21	Sewer GOB21 INTEREST	(81,633)	(43,878)	-	-	-
	Total Interest & Rents	**(242,170)**	**(776,333)**	**(341,600)**	**(546,023)**	**(546,023)**
000	**Intergovernmental**					
08-000-35704-00000	STATE GRANTS	-	-	(51,222)	-	-
08-000-39130-00000	CAPITAL REIMB-TOWNSHIPS	(134,750)	(95,815)	(1,618,976)	(1,941,099)	(1,941,099)
	Total Intergovernmental	**(134,750)**	**(95,815)**	**(1,670,198)**	**(1,941,099)**	**(1,941,099)**
000	**Charges for Services**					
08-000-36412-00000	METERED SEWER SALES	(5,154,788)	(5,188,781)	(5,391,500)	(5,391,500)	(5,391,500)
08-000-36470-00000	SALES TO TOWNSHIPS	(819,141)	(997,831)	(641,200)	(997,831)	(997,831)
08-000-36475-00000	SALES TO ARMY WAR COLLEGE	(101,332)	(100,022)	(103,800)	(103,800)	(103,800)
	Total Charges for Services	**(6,075,261)**	**(6,286,634)**	**(6,136,500)**	**(6,493,131)**	**(6,493,131)**
000	**Other Revenue**					
08-000-36411-00000	SEWER TAPPING FEES	(294,175)	(69,579)	(128,700)	(100,773)	(100,773)
08-000-36481-00000	SURCHARGE FEES	(79,434)	(97,319)	(171,600)	(147,736)	(147,736)
08-000-36482-00000	PRETREATMENT MONITORING	(5,700)	(4,800)	(3,500)	(5,854)	(5,854)
08-000-36490-00000	OTHER SERVICE REVENUE	(28,704)	(24,946)	(29,100)	(27,020)	(27,020)
08-000-38010-00000	MISCELLANEOUS REVENUE	(3,347)	(5,614)	(2,900)	(3,274)	(3,274)
08-000-38012-00000	NET APPR. (DEPR) IN MV	4,098	(5,383)	-	-	-
08-000-38196-00000	HEALTH INSURANCE COPAY	(44,125)	(39,512)	(46,739)	(42,220)	(42,220)
08-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(15,001)	(44,556)	(30,258)	(38,461)	(38,461)
08-000-39110-00000	SALE OF PROPERTY	-	-	(2,500)	(2,500)	(2,500)
08-000-39120-00000	REIMBURSEMENTS	(9,430)	(7,108)	(11,400)	(10,659)	(10,659)

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
	Total Other Revenue	**(475,818)**	**(298,817)**	**(426,697)**	**(378,497)**	**(378,497)**
000	**Transfers In**					
000	**Other Sources**					
08-000-39310-00000	PROCEEDS OF BOND ISSUE	-	-	(933,297)	(5,000,633)	(5,000,633)
08-000-39990-00000	FUND BALANCE	-	-	(4,688,911)	(447,783)	(447,783)
	Total Other Sources	**-**	**-**	**(5,622,208)**	**(5,448,416)**	**(5,448,416)**
TOTAL SEWER FUND REVENUE:		**(6,927,999)**	**(7,457,599)**	**(14,197,203)**	**(14,807,166)**	**(14,807,166)**
SEWER FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
486	**Property & Casualty Insurance**					
08-486-00351-00000	DIRECT PROPERTY	73,762	97,085	103,430	110,410	110,410
08-486-00352-00000	COMP GEN LIABILITY	2,497	3,739	14,834	4,250	4,250
08-486-00353-00000	AUTOMOBILE LIABILITY	8,459	10,830	10,011	12,700	12,700
08-486-00354-00000	PUBLIC OFFICIALS' LIAB	6,562	9,210	9,414	3,096	3,096
	Supplies, Services & Utilities	*91,280*	*120,864*	*137,689*	*130,456*	*130,456*
486	**Total Insurance Premiums**	**91,280**	**120,864**	**137,689**	**130,456**	**130,456**
TOTAL DEPARTMENT OF ADMINISTRATION:		**91,280**	**120,864**	**137,689**	**130,456**	**130,456**
SEWER FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Finance Operations**					
08-402-00130-00000	SALARIES--FULL TIME	100,414	(56,968)	14,676	15,267	15,267
08-402-00158-00000	GROUP LIFE INSURANCE	23	27	37	37	37
08-402-00159-00000	GROUP DISABILITY INS	118	134	185	186	186
08-402-00167-00000	WELLNESS	-	-	67	67	67
08-402-00180-00000	SALARIES--OVER TIME	159	380	-	-	-
08-402-00192-00000	FICA/MEDICARE	1,128	969	1,123	1,168	1,168
08-402-00196-00000	GROUP HOSPITAL INSURANCE	3,643	1,583	1,155	1,167	1,167
08-402-00198-00000	GROUP DENTAL INSURANCE	154	25	324	353	353
08-402-00199-00000	GROUP VISION INSURANCE	33	6	35	35	35
	Salaries, Wages, & Benefits	*105,672*	*(53,844)*	*17,602*	*18,280*	*18,280*
08-402-00210-00000	OFFICE SUPPLIES	57	-	50	50	50
08-402-00215-00000	POSTAGE	4,585	7,444	5,200	6,400	6,400
08-402-00220-00000	OPERATING SUPPLIES	-	181	50	50	50
08-402-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	-	100	100
08-402-00312-00000	MGMT CONSULTING FEES	5,272	4,351	-	5,000	5,000
08-402-00318-00000	COMPUTER SERVICES	-	1,932	19,100	19,300	19,300
08-402-00321-00000	TELEPHONE	406	214	430	430	430
08-402-00342-00000	PRINTING	4,847	5,090	7,162	7,162	7,162
08-402-00343-00000	PHOTOCOPY	26	-	350	350	350
08-402-00374-00000	MAINTENANCE-EQUIPMENT	2,238	1,936	1,500	1,000	1,000
08-402-00394-00000	OTHER SERVICE FEES	-	504	2,324	1,324	1,324
08-402-00461-00000	TRAINING	56	302	500	500	500
	Supplies, Services & Utilities	*17,487*	*21,954*	*36,666*	*41,666*	*41,666*

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
08-402-00730-00000	BUILDINGS	(6,710)	-	153,750	-	-
08-402-00730-17018	BUILDINGS	6,710	-	-	-	-
08-402-00740-00000	MACHINERY & EQUIPMENT	-	-	108,750	-	-
	Capital Expenditures	-	-	*262,500*	-	-
402	**Total Finance Operations**	**123,159**	**(31,890)**	**316,768**	**59,946**	**59,946**
472	**Debt Service**					
08-471-47120-00000	DEBT SERVICE PRINCIPAL	1	-	1,184,229	1,307,980	1,307,980
08-472-47220-00000	DEBT SERVICE INTEREST	517,398	469,921	563,444	504,233	504,233
	Debt Service	*517,399*	*469,921*	*1,747,673*	*1,812,213*	*1,812,213*
472	**Total Debt Service**	**517,399**	**469,921**	**1,747,673**	**1,812,213**	**1,812,213**
481	**Sewer Authority**					
08-481-00314-00000	LEGAL SERVICES	5,882	1,479	15,000	15,000	15,000
08-481-00420-00000	DUES & SUBSCRIPTIONS	200	200	200	200	200
	Supplies, Services & Utilities	*6,082*	*1,679*	*15,200*	*15,200*	*15,200*
481	**Total Sewer Authority**	**6,082**	**1,679**	**15,200**	**15,200**	**15,200**
488	**Unallocated Employee Benefits**					
08-488-00195-00000	WORKERS' COMPENSATION	14,872	15,296	48,341	47,133	47,133
08-488-00198-00000	STATE GRANTS	-	-	10,648	21,875	21,875
	Salaries, Wages, & Benefits	*14,872*	*15,296*	*58,989*	*69,008*	*69,008*
488	**Total Unallocated Employee Benefits**	**14,872**	**15,296**	**58,989**	**69,008**	**69,008**
492	**Transfers Out**					
08-492-49201-00000	TRANSFER TO GENERAL FUND	592,105	679,330	836,621	897,751	897,751
08-492-49206-00000	TRANSFER TO WATER FUND	26,375	30,825	40,325	11,275	11,275
	Transfers Out	*618,480*	*710,155*	*876,946*	*909,026*	*909,026*
492	**Total Transfers Out**	**618,480**	**710,155**	**876,946**	**909,026**	**909,026**
800	**Depreciation**					
08-800-00800-00000	DEPRECIATION EXPENSE	1,741,947	1,746,830	-	-	-
08-900-00900-00000	Amortization expense	-	15,883	-	-	-
	Depreciation	*1,741,947*	*1,762,713*	-	-	-
800	**Total Depreciation**	**1,741,947**	**1,762,713**	**-**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**3,021,939**	**2,927,874**	**3,015,576**	**2,865,393**	**2,865,393**
SEWER FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
425	**Sewer Collection System**					
08-425-00130-00000	SALARIES--FULL TIME	201,154	220,264	377,393	360,097	360,097
08-425-00158-00000	GROUP LIFE INSURANCE	401	457	698	647	647
08-425-00159-00000	GROUP DISABILITY INS	2,014	2,188	3,517	3,244	3,244

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
08-425-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,137	4,078	3,318	4,078	4,078
08-425-00180-00000	SALARIES--OVER TIME	3,522	2,798	2,600	6,000	6,000
08-425-00191-00000	UNIFORM ALLOWANCE	1,152	1,561	1,350	1,450	1,450
08-425-00192-00000	FICA/MEDICARE	15,640	19,322	28,779	28,248	28,248
08-425-00196-00000	GROUP HOSPITAL INSURANCE	108,639	88,211	161,392	175,923	175,923
08-425-00198-00000	GROUP DENTAL INSURANCE	3,071	3,093	6,151	6,167	6,167
08-425-00199-00000	GROUP VISION INSURANCE	407	340	661	612	612
	Salaries, Wages, & Benefits	*339,137*	*342,312*	*585,859*	*586,466*	*586,466*
08-425-00210-00000	OFFICE SUPPLIES	345	216	400	400	400
08-425-00220-00000	OPERATING SUPPLIES	14,379	(5,625)	23,130	23,130	23,130
08-425-00222-00000	CHEMICALS	5,186	-	-	-	-
08-425-00226-00000	CLEANING SUPPLIES	396	356	440	440	440
08-425-00231-00000	VEHICLE FUEL & OIL	6,198	3,894	10,000	10,000	10,000
08-425-00249-00000	VEHICLE SUPPLIES	2,536	2,510	2,500	2,500	2,500
08-425-00250-00000	MAINTENANCE SUPPLIES	3,125	16,317	16,025	16,025	16,025
08-425-00260-00000	SMALL TOOLS & EQUIPMENT	2,383	2,227	3,750	3,750	3,750
08-425-00317-00000	PEST CONTROL SERVICES	113	163	100	100	100
08-425-00318-00000	COMPUTER SERVICES	-	-	4,850	4,850	4,850
08-425-00321-00000	TELEPHONE	2,468	2,384	2,625	2,000	2,000
08-425-00327-00000	RADIO MAINTENANCE	-	-	385	-	-
08-425-00331-00000	TRAVEL EXPENSES	15	-	500	500	500
08-425-00343-00000	PHOTOCOPY	-	-	100	110	110
08-425-00361-00000	ELECTRICITY	1,837	923	2,600	3,000	3,000
08-425-00362-00000	NATURAL GAS	3,264	2,618	4,200	4,200	4,200
08-425-00364-00000	SEWER	207	374	320	360	360
08-425-00365-00000	SOLID WASTE	636	882	805	1,200	1,200
08-425-00366-00000	WATER	238	444	320	360	360
08-425-00371-00000	MAINTENANCE-LAND	375	-	-	-	-
08-425-00372-00000	MAINTENANCE-VEHICLES	9,437	13,371	17,800	19,500	19,500
08-425-00373-00000	MAINTENANCE-BUILDINGS	454	2,796	4,695	3,795	3,795
08-425-00374-00000	MAINTENANCE-EQUIPMENT	4,649	9,781	9,025	7,525	7,525
08-425-00384-00000	RENTAL-EQUIPMENT	-	-	350	350	350
08-425-00394-00000	OTHER SERVICE FEES	8,012	10,164	8,590	8,500	8,500
08-425-00420-00000	DUES & SUBSCRIPTIONS	38	-	1,070	1,070	1,070
08-425-00421-00000	LICENSES & PERMITS	2,468	1,932	3,600	6,520	6,520
08-425-00440-00000	LAUNDRY SERVICE	1,334	1,509	1,500	1,500	1,500
08-425-00461-00000	TRAINING	442	1,043	6,550	6,550	6,550
	Supplies, Services & Utilities	*70,535*	*68,279*	*126,230*	*128,235*	*128,235*
08-425-00720-00000	IMPROVEMENTS	-	-	3,012,500	-	-
08-425-00720-17034	IMPROVEMENTS	-	-	-	3,000,000	3,000,000
08-425-00730-25020	BUILDINGS	-	-	-	2,500	2,500
08-425-00740-00000	MACHINERY & EQUIPMENT	-	1,244	27,622	-	-
08-425-00740-24021	MACHINERY & EQUIPMENT	-	-	-	12,500	12,500
08-425-00740-25021	MACHINERY & EQUIPMENT	-	-	-	2,500	2,500
08-425-00760-25018	VEHICLES	-	-	-	75,000	75,000
	Capital Expenditures	*-*	*1,244*	*3,040,122*	*3,092,500*	*3,092,500*
425	**Sewer Collection System**	**409,672**	**411,835**	**3,752,211**	**3,807,201**	**3,807,201**
42L	**Sewer Lab**					
08-42L-00130-00000	SALARIES--FULL TIME	343,260	329,361	259,839	274,170	274,170
08-42L-00158-00000	GROUP LIFE INSURANCE	503	471	390	389	389

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
08-42l-00159-00000	GROUP DISABILITY INS	2,662	2,552	1,951	1,950	1,950
08-42L-00167-00000	EAP Services	600	(200)	-	-	-
08-42L-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,358	1,356	5,205	1,356	1,356
08-42L-00180-00000	SALARIES--OVER TIME	383	1,668	2,679	2,679	2,679
08-42L-00191-00000	UNIFORM ALLOWANCE	566	780	980	980	980
08-42L-00192-00000	FICA/MEDICARE	25,326	24,684	19,851	21,274	21,274
08-42L-00196-00000	GROUP HOSPITAL INSURANCE	90,418	80,607	81,672	91,556	91,556
08-42L-00198-00000	GROUP DENTAL INSURANCE	3,396	2,366	3,435	3,707	3,707
08-42L-00199-00000	GROUP VISION INSURANCE	393	412	369	368	368
	Salaries, Wages, & Benefits	*469,865*	*444,057*	*376,371*	*398,429*	*398,429*
08-42L-00210-00000	OFFICE SUPPLIES	402	561	300	300	300
08-42L-00215-00000	POSTAGE	44	251	110	110	110
08-42L-00220-00000	OPERATING SUPPLIES	2,371	15,546	1,950	1,950	1,950
08-42L-00222-00000	CHEMICALS	15,312	14,237	16,850	16,850	16,850
08-42L-00225-00000	LAB SUPPLIES	6,511	10,068	10,200	12,700	12,700
08-42L-00226-00000	CLEANING SUPPLIES	174	660	400	400	400
08-42L-00231-00000	VEHICLE FUEL & OIL	968	473	1,000	1,000	1,000
08-42L-00249-00000	VEHICLE SUPPLIES	-	8	375	375	375
08-42L-00250-00000	MAINTENANCE SUPPLIES	27	446	2,775	2,775	2,775
08-42L-00260-00000	SMALL TOOLS & EQUIPMENT	6,924	2,210	7,250	7,250	7,250
08-42L-00313-00000	ENGINEERING	-	-	10,000	10,000	10,000
08-42L-00314-00000	LEGAL SERVICES	-	-	5,000	5,000	5,000
08-42L-00316-00000	LABORATORY TEST SERVICES	41,028	49,958	39,050	43,250	43,250
08-42L-00318-00000	COMPUTER EXPENSES	-	228	12,250	12,250	12,250
08-42L-00321-00000	TELEPHONE	246	379	375	375	375
08-42L-00327-00000	RADIO MAINTENANCE	-	-	1,000	1,000	1,000
08-42L-00331-00000	TRAVEL EXPENSES	227	965	1,500	1,500	1,500
08-42L-00341-00000	ADVERTISING	303	(3)	275	275	275
08-42L-00343-00000	PHOTOCOPY	428	269	530	530	530
08-42L-00372-00000	MAINTENANCE-VEHICLES	1,587	138	520	2,070	2,070
08-42L-00373-00000	MAINTENANCE-BUILDINGS	10,869	15,713	17,400	16,900	16,900
08-42L-00374-00000	MAINTENANCE-EQUIPMENT	7,029	10,104	9,400	9,400	9,400
08-42L-00420-00000	DUES & SUBSCRIPTIONS	1,359	926	1,610	1,610	1,610
08-42L-00421-00000	LICENSES & PERMITS	3,150	11,520	9,100	9,100	9,100
08-42L-00440-00000	LAUNDRY SERVICE	1,004	1,006	1,200	1,200	1,200
08-42L-00461-00000	TRAINING	1,446	2,802	2,025	2,025	2,025
	Supplies, Services & Utilities	*101,409*	*138,465*	*152,445*	*160,195*	*160,195*
08-42L-00730-00000	BUILDINGS	-	-	100,000	-	-
08-42L-00730-24024	BUILDINGS	-	-	-	50,000	50,000
	Capital Expenditures	-	-	*100,000*	*50,000*	*50,000*
42L	**Total Sewer Plant Lab**	**571,274**	**582,522**	**628,816**	**608,624**	**608,624**
42M	**Lift Stations**					
08-42M-00130-00000	SALARIES--FULL TIME	65,913	68,540	71,200	73,198	73,198
08-42M-00158-00000	GROUP LIFE INSURANCE	141	143	111	111	111
08-42m-00159-00000	GROUP DISABILITY INS	636	659	557	557	557
08-42M-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	1,174	-	-
08-42M-00180-00000	SALARIES--OVER TIME	177	320	1,152	1,152	1,152
08-42M-00191-00000	UNIFORM ALLOWANCE	146	-	160	160	160
08-42M-00192-00000	FICA/MEDICARE	4,905	5,125	5,410	5,750	5,750

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
08-42M-00196-00000	GROUP HOSPITAL INSURANCE	20,115	12,263	12,729	14,274	14,274
08-42M-00198-00000	GROUP DENTAL INSURANCE	954	303	981	1,059	1,059
08-42M-00199-00000	GROUP VISION INSURANCE	101	101	105	105	105
	Salaries, Wages, & Benefits	*93,088*	*87,454*	*93,579*	*96,366*	*96,366*
08-42M-00220-00000	OPERATING SUPPLIES	563	804	2,100	2,350	2,350
08-42M-00222-00000	CHEMICALS	15,447	14,394	15,606	15,606	15,606
08-42M-00226-00000	CLEANING SUPPLIES	-	-	200	200	200
08-42M-00231-00000	VEHICLE FUEL & OIL	4,431	2,733	6,775	7,000	7,000
08-42M-00249-00000	VEHICLE SUPPLIES	266	1,181	1,900	1,900	1,900
08-42M-00250-00000	MAINTENANCE SUPPLIES	29,631	10,017	12,400	20,000	20,000
08-42M-00260-00000	SMALL TOOLS & EQUIPMENT	263	37	500	1,500	1,500
08-42M-00321-00000	TELEPHONE	6,831	6,981	7,000	7,000	7,000
08-42M-00361-00000	ELECTRICITY	20,355	15,524	29,000	32,000	32,000
08-42M-00362-00000	NATURAL GAS	797	873	1,300	1,300	1,300
08-42M-00366-00000	WATER	423	482	600	600	600
08-42M-00371-00000	MAINTENANCE-LAND	-	-	1,500	1,500	1,500
08-42M-00372-00000	MAINTENANCE-VEHICLES	121	36	800	800	800
08-42M-00373-00000	MAINTENANCE-BUILDINGS	-	1,076	6,000	11,000	11,000
08-42M-00374-00000	MAINTENANCE-EQUIPMENT	100,383	4,861	6,900	6,900	6,900
08-42M-00461-00000	TRAINING	-	-	1,500	1,500	1,500
	Supplies, Services & Utilities	*179,511*	*58,999*	*94,081*	*111,156*	*111,156*
08-42M-00730-00000	BUILDINGS	-	-	55,000	-	-
08-42m-00740-00000	MACHINERY & EQUIPMENT	-	-	250,000	-	-
08-42M-00760-00000	VEHICLES	-	-	34,930	-	-
08-42M-00760-24012	VEHICLES	-	-	-	95,000	95,000
	Capital Expenditures	*-*	*-*	*339,930*	*95,000*	*95,000*
42M	**Total Lift Stations**	**272,599**	**146,453**	**527,590**	**302,522**	**302,522**
42P	**Wastewater Treatment Plant**					
08-42P-00130-00000	SALARIES--FULL TIME	479,816	442,926	491,947	458,595	458,595
08-42P-00158-00000	GROUP LIFE INSURANCE	784	847	777	777	777
08-42p-00159-00000	GROUP DISABILITY INS	4,528	4,366	3,899	3,899	3,899
08-42P-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,634	4,010	3,413	4,010	4,010
08-42P-00180-00000	SALARIES--OVER TIME	11,776	16,470	9,500	10,500	10,500
08-42P-00191-00000	UNIFORM ALLOWANCE	1,324	1,859	2,160	2,160	2,160
08-42P-00192-00000	FICA/MEDICARE	36,359	34,170	37,515	36,583	36,583
08-42P-00196-00000	GROUP HOSPITAL INSURANCE	124,399	99,335	163,263	113,399	113,399
08-42P-00198-00000	GROUP DENTAL INSURANCE	4,649	3,252	6,867	7,413	7,413
08-42P-00199-00000	GROUP VISION INSURANCE	706	612	735	735	735
	Salaries, Wages, & Benefits	*666,975*	*607,847*	*720,076*	*638,071*	*638,071*
08-42P-00210-00000	OFFICE SUPPLIES	1,167	1,138	1,200	1,200	1,200
08-42P-00220-00000	OPERATING SUPPLIES	4,823	46,252	5,900	8,500	8,500
08-42P-00222-00000	CHEMICALS	34,465	36,423	46,200	46,200	46,200
08-42P-00226-00000	CLEANING SUPPLIES	1,965	1,750	2,500	2,500	2,500
08-42P-00231-00000	VEHICLE FUEL & OIL	5,217	4,324	8,805	7,000	7,000
08-42P-00249-00000	VEHICLE SUPPLIES	1,166	2,382	6,310	4,500	4,500
08-42P-00250-00000	MAINTENANCE SUPPLIES	49,739	58,271	91,100	80,100	80,100
08-42P-00260-00000	SMALL TOOLS & EQUIPMENT	1,343	1,283	1,600	10,000	10,000
08-42P-00313-00000	ENGINEERING SERVICES	10,599	10,633	7,000	20,000	20,000
08-42P-00318-00000	COMPUTER SERVICES	2,745	3,600	18,060	15,000	15,000

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
08-42P-00319-00000	STORMWATER COMPLIANCE	-	-	3,000	3,000	3,000
08-42P-00321-00000	TELEPHONE	3,392	3,598	3,200	3,700	3,700
08-42P-00327-00000	RADIO MAINTENANCE	-	-	4,000	-	-
08-42P-00331-00000	TRAVEL EXPENSES	-	-	300	300	300
08-42P-00343-00000	PHOTOCOPY	87	168	-	-	-
08-42P-00361-00000	ELECTRICITY	226,897	231,468	230,000	235,000	235,000
08-42P-00362-00000	NATURAL GAS	40,434	37,418	43,000	47,000	47,000
08-42P-00365-00000	SOLID WASTE	8,573	10,240	8,000	13,600	13,600
08-42P-00366-00000	WATER	1,928	1,489	2,400	2,000	2,000
08-42P-00371-00000	MAINTENANCE-LAND	345	894	1,500	3,500	3,500
08-42P-00372-00000	MAINTENANCE-VEHICLES	494	249	800	800	800
08-42P-00373-00000	MAINTENANCE-BUILDINGS	3,551	7,408	10,000	15,000	15,000
08-42P-00374-00000	MAINTENANCE-EQUIPMENT	21,404	37,071	64,400	75,200	75,200
08-42P-00384-00000	RENTAL-EQUIPMENT	850	-	1,600	3,000	3,000
08-42P-00394-00000	OTHER SERVICE FEES	3,171	3,804	4,500	4,500	4,500
08-42P-00420-00000	DUES & SUBSCRIPTIONS	261	462	875	875	875
08-42P-00421-00000	LICENSES & PERMITS	6,995	1,520	1,850	1,850	1,850
08-42P-00440-00000	LAUNDRY SERVICE	4,372	3,515	3,500	3,500	3,500
08-42P-00461-00000	TRAINING	724	1,392	8,000	8,000	8,000
	Supplies, Services & Utilities	*436,707*	*506,752*	*579,600*	*615,825*	*615,825*
08-42P-00730-00000	BUILDINGS	-	-	41,070	-	-
08-42P-00730-25016	BUILDINGS	-	-	-	11,000	11,000
08-42P-00740-00000	MACHINERY & EQUIPMENT	-	-	846,400	-	-
08-42P-00740-24014	MACHINERY & EQUIPMENT	-	-	-	500,000	500,000
08-42P-00740-25013	MACHINERY & EQUIPMENT	-	-	-	70,000	70,000
08-42P-00740-25014	MACHINERY & EQUIPMENT	-	-	-	55,000	55,000
08-42P-00740-25015	MACHINERY & EQUIPMENT	-	-	-	280,000	280,000
	Capital Expenditures	*-*	*-*	*887,470*	*916,000*	*916,000*
42P	**Total Wastewater Treatment Plant**	**1,103,682**	**1,114,599**	**2,187,146**	**2,169,896**	**2,169,896**
42S	**Bio-Solids Removal**					
08-42S-00130-00000	SALARIES--FULL TIME	222,199	232,416	245,047	250,459	250,459
08-42S-00158-00000	GROUP LIFE INSURANCE	453	474	389	389	389
08-42s-00159-00000	GROUP DISABILITY INS	2,138	2,222	1,950	1,950	1,950
08-42S-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,556	993	1,208	992	992
08-42S-00180-00000	SALARIES--OVER TIME	28,246	19,918	29,975	30,570	30,570
08-42S-00191-00000	UNIFORM ALLOWANCE	927	454	1,133	1,133	1,133
08-42S-00192-00000	FICA/MEDICARE	18,390	18,638	18,456	22,661	22,661
08-42S-00196-00000	GROUP HOSPITAL INSURANCE	81,779	87,997	94,874	94,848	94,848
08-42S-00198-00000	GROUP DENTAL INSURANCE	2,946	2,471	3,434	3,707	3,707
08-42S-00199-00000	GROUP VISION INSURANCE	353	353	368	368	368
	Salaries, Wages, & Benefits	*358,987*	*365,936*	*396,834*	*407,077*	*407,077*
08-42S-00210-00000	Office Supplies	39	31	105	115	115
08-42S-00215-00000	POSTAGE	196	285	243	285	285
08-42S-00220-00000	OPERATING SUPPLIES	1,011	(5,771)	150	150	150
08-42S-00222-00000	CHEMICALS	134,254	133,367	214,386	255,332	255,332
08-42S-00226-00000	CLEANING SUPPLIES	12	90	300	325	325
08-42S-00231-00000	VEHICLE FUEL & OIL	46,368	36,782	49,745	49,910	49,910
08-42S-00249-00000	VEHICLE SUPPLIES	15,929	34,026	14,000	25,000	25,000
08-42S-00250-00000	MAINTENANCE SUPPLIES	15,124	12,312	19,150	20,600	20,600
08-42S-00260-00000	SMALL TOOLS & EQUIPMENT	374	292	500	600	600

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
08-42S-00313-00000	ENGINEERING SERVICES	441	-	6,000	6,000	6,000
08-42S-00314-00000	LEGAL	-	-	3,000	3,000	3,000
08-42S-00316-00000	LABORATORY TEST SERVICES	2,550	3,694	5,980	5,980	5,980
08-42S-00318-00000	COMPUTER SERVICES	-	-	100	100	100
08-42S-00321-00000	TELEPHONE	533	604	600	660	660
08-42S-00331-00000	TRAVEL EXPENSES	-	-	100	100	100
08-42S-00341-00000	ADVERTISING	-	-	100	500	500
08-42S-00361-00000	ELECTRICITY	287	351	300	350	350
08-42S-00371-00000	MAINTENANCE-LAND	-	1,174	3,000	3,000	3,000
08-42S-00372-00000	MAINTENANCE-VEHICLES	13,423	22,398	25,500	28,000	28,000
08-42S-00374-00000	MAINTENANCE-EQUIPMENT	7,804	12,859	11,500	13,000	13,000
08-42S-00384-00000	RENTAL-EQUIPMENT	1,250	-	11,750	11,750	11,750
08-42S-00420-00000	DUES & SUBSCRIPTIONS	1,200	1,445	1,660	1,660	1,660
08-42S-00421-00000	LICENSES & PERMITS	200	200	500	500	500
08-42S-00440-00000	LAUNDRY SERVICE	1,990	2,062	1,872	2,080	2,080
08-42S-00461-00000	TRAINING	80	375	800	2,000	2,000
	Supplies, Services & Utilities	*243,065*	*256,576*	*371,341*	*430,997*	*430,997*
08-42S-00720-00000	IMPROVEMENTS	-	-	3,000,000	-	-
08-42S-00720-21032	IMPROVEMENTS	-	-	-	4,000,000	4,000,000
08-42S-00760-00000	VEHICLES	-	-	180,000	-	-
08-42S-00760-25017	VEHICLES	-	-	-	85,000	85,000
	Capital Expenditures	*-*	*-*	*3,180,000*	*4,085,000*	*4,085,000*
42S	**Total Bio-Solids Removal**	**602,052**	**622,512**	**3,948,175**	**4,923,074**	**4,923,074**
TOTAL DEPARTMENT OF WATER RESOURCES:		**2,959,279**	**2,877,921**	**11,043,938**	**11,811,317**	**11,811,317**
TOTAL SEWER FUND EXPENDITURES:		**6,072,498**	**5,926,659**	**14,197,203**	**14,807,166**	**14,807,166**
Sewer Fund Revenue Total		**6,927,999**	**7,457,599**	**14,197,203**	**14,807,166**	**14,807,166**
Sewer Fund Expense Total		**6,072,498**	**5,926,659**	**14,197,203**	**14,807,166**	**14,807,166**
Sewer Fund Gain/(Loss) from Operation		**855,501**	**1,530,940**	**-**	**-**	**-**
09	**SOLID WASTE FUND**					
SOLID WASTE FUND REVENUE						
000	**Interest & Rents**					
09-000-34110-00000	INTEREST-SAVINGS	(752)	(5,385)	(2,500)	(5,386)	(5,386)
09-000-34140-00000	INTEREST INCOME - PLGIT	(333)	(7,024)	(600)	(7,023)	(7,023)
09-000-34141-GOB17	Solid Waste GOB17 Series B	(750)	-	-	-	-
	Total Interest & Rents	**(1,835)**	**(12,409)**	**(3,100)**	**(12,409)**	**(12,409)**
000	**Intergovernmental**					
09-000-35401-00000	STATE RECYCLING GRANT	-	(196)	(45,000)	(38,023)	(38,023)
	Total Intergovernmental	**-**	**(196)**	**(45,000)**	**(38,023)**	**(38,023)**
000	**Licenses & Permits**					
09-000-36323-00000	COMPOST PERMITS	(5,406)	-	-	-	-
	Total Intergovernmental	**(5,406)**	**-**	**-**	**-**	**-**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
000	**Charges for Services**					
09-000-36430-00000	TRASH BAG SALES - INTERNAL	(76,802)	(8,889)	-	-	-
09-000-36431-00000	TRASH BAG SALES - RETAIL	(980,145)	(1,888,343)	(2,083,215)	(2,235,987)	(2,235,987)
	Total Charges for Services	**(1,056,947)**	**(1,897,232)**	**(2,083,215)**	**(2,235,987)**	**(2,235,987)**
000	**Other Revenue**					
09-000-38010-00000	MISCELLANEOUS REVENUE	(8,760)	-	(9,620)	(6,127)	(6,127)
	Total Other Revenue	**(8,760)**	**-**	**(9,620)**	**(6,127)**	**(6,127)**
000	**Transfers In**					
09-000-39201-00000	TRANSFER FROM GENERAL FUND	-	(71,243)	-	-	-
09-000-39218-00000	TRANSFER FROM CAPITAL PROJECTS	-	-	-	(450,000)	(450,000)
	Total Transfers In	**-**	**(71,243)**	**-**	**(450,000)**	**(450,000)**
000	**Other Sources**					
TOTAL SOLID WASTE FUND REVENUE:		**(1,072,948)**	**(1,981,080)**	**(2,140,935)**	**(2,742,546)**	**(2,742,546)**
SOLID WASTE FUND EXPENDITURES - DEPARTMENT OF FINANCE						
472	**Debt Service**					
09-472-47220-00000	DEBT SERVICE INTEREST	2,053	-	-	-	-
	Debt Service	*2,053*	-	-	-	-
472	**Total Debt Service**	**2,053**	**-**	**-**	**-**	**-**
492	**Transfers Out**					
09-492-49201-00000	TRANSFER TO GENERAL FUND	24,671	71,243	48,100	450,000	450,000
	Transfers Out	*24,671*	*71,243*	*48,100*	*450,000*	*450,000*
492	**Total Transfers Out**	**24,671**	**71,243**	**48,100**	**450,000**	**450,000**
800	**Depreciation**					
09-800-00800-00000	DEPRECIATION EXPENSE	905	-	-	-	-
	Depreciation	*905*	-	-	-	-
800	**Total Depreciation**	**905**	**-**	**-**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**27,629**	**71,243**	**48,100**	**450,000**	**450,000**
SOLID WASTE FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
427	**Solid Waste Collection & Disposal**					
09-427-00115-00000	PART-TIME SALARIES	1,494	-	-	-	-
09-427-00130-00000	SALARIES - FULL TIME	24,809	-	-	-	-
09-427-00158-00000	GROUP LIFE INSURANCE	43	-	-	-	-
09-427-00159-00000	GROUP DISABILITY INS	81	-	-	-	-
09-427-00177-00000	EXCESS SICK LEAVE PAYMENTS	343	-	-	-	-
09-427-00192-00000	FICA/MEDICARE	1,850	-	-	-	-
09-427-00196-00000	GROUP HOSPITAL INSURANCE	6,748	-	-	-	-

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
09-427-00198-00000	GROUP DENTAL INSURANCE	347	-	-	-	-
09-427-00199-00000	GROUP VISION INSURANCE	12	-	-	-	-
	Salaries, Wages, & Benefits	*35,727*	-	-	-	-
09-427-00215-00000	POSTAGE	53	-	-	-	-
09-427-00220-00000	OPERATING SUPPLIES	483	-	-	-	-
09-427-00229-00000	ITEMS FOR RESALE	53,617	11,495	9,620	12,370	12,370
09-427-00321-00000	TELEPHONE	409	-	-	-	-
09-427-00341-00000	ADVERTISING	2,200	-	-	-	-
09-427-00342-00000	PRINTING	345	-	-	-	-
09-427-00365-00000	SOLID WASTE	1,166,679	1,880,820	2,083,215	2,235,987	2,235,987
09-427-00365-00001	SOLID WASTE - LANDFILL	2,050	-	-	-	-
09-427-00371-00000	MAINTENANCE - LAND	800	-	-	-	-
09-427-00374-00000	MAINTENANCE - EQUIPMENT	6,070	-	-	-	-
09-427-00384-00000	RENTAL-EQUIPMENT	23,198	-	-	-	-
09-427-00394-00000	OTHER SERVICE FEES	-	(1)	-	-	-
09-427-00394-COVID	OTHER SERVICE FEES	(305)	-	-	-	-
	Supplies, Services & Utilities	*1,255,599*	*1,892,314*	*2,092,835*	*2,248,357*	*2,248,357*
427	**Total Solid Waste Collection & Disposal**	**1,291,326**	**1,892,314**	**2,092,835**	**2,248,357**	**2,248,357**
TOTAL DEPARTMENT OF WATER RESOURCES:		**1,291,326**	**1,892,314**	**2,092,835**	**2,248,357**	**2,248,357**
TOTAL SOLID WASTE FUND EXPENDITURES:		**1,318,955**	**1,963,557**	**2,140,935**	**2,698,357**	**2,698,357**
Solid Waste Fund Revenue Total		**1,072,948**	**1,981,080**	**2,140,935**	**2,742,546**	**2,742,546**
Solid Waste Fund Expense Total		**1,318,955**	**1,963,557**	**2,140,935**	**2,698,357**	**2,698,357**
Solid Waste Fund Gain/(Loss) from Operation		**(246,007)**	**17,523**	**-**	**44,189**	**44,189**
18	**CAPITAL PROJECTS FUND**					
CAPITAL PROJECTS FUND REVENUE						
000	**Interest & Rents**					
18-000-34140-00000	Interest - PLGIT	(19,818)	(300,436)	(26,000)	(300,435)	(300,435)
18-000-34141-GOB17	Cap Projects GOB Series B	(5,972)	(2)	-	-	-
18-000-34141-gob21	CAP PROJECT GOB21 INTEREST	(51,170)	(18,398)	(12,000)	(69,188)	(69,188)
	Total Interest & Rents	**(76,960)**	**(318,836)**	**(38,000)**	**(369,623)**	**(369,623)**
000	**Intergovernmental**					
18-000-35010-00000	FEDERAL GRANTS	(1,911,804)	(378,440)	-	-	-
18-000-35704-00000	STATE GRANTS	(43,821)	(300,940)	(3,850,952)	(2,260,000)	(2,260,000)
	Total Intergovernmental	**(1,955,625)**	**(679,380)**	**(3,850,952)**	**(2,260,000)**	**(2,260,000)**
000	**Other Revenue**					
18-000-38010-00000	MISCELLANEOUS REVENUE	(64)	(2,089)	(500)	-	-
18-000-39120-00000	Reimbursements	-	(25,649)	-	-	-
18-000-39130-00000	MISCELLANEOUS REVENUE	(425)	(7,698)	-	-	-
18-000-39130-03121	REIMBURSEMENTS	-	(35,567)	-	-	-
18-000-39202-00000	TRANSFERS FROM OTHER FUNDS	(98,351)	-	(13,608)	-	-
	Total Other Revenue	**(98,840)**	**(71,003)**	**(14,108)**	**-**	**-**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
000	**Transfers In**					
18-000-39201-00000	TRANSFER FROM GENERAL FUND	(3,795,794)	(4,207,781)	(1,120,985)	(1,299,446)	(1,299,446)
	Total Transfers In	**(3,795,794)**	**(4,207,781)**	**(1,120,985)**	**(1,299,446)**	**(1,299,446)**
000	**Other Sources**					
18-000-39310-00000	BOND PROCEEDS	-	-	(1,088,020)	(898,020)	(898,020)
18-000-39990-00000	FUND BALANCE	-	-	(1,757,612)	(1,831,552)	(1,831,552)
	Total Other Sources	**-**	**-**	**(2,845,632)**	**(2,729,572)**	**(2,729,572)**
TOTAL CAPITAL PROJECTS FUND REVENUE:		**(5,927,219)**	**(5,277,000)**	**(7,869,677)**	**(6,658,641)**	**(6,658,641)**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
401	**Administration**					
18-406-00740-25001	MACHINERY & EQUIPMENT	-	-	-	75,000	75,000
	Capital Expenditures	-	-	-	*75,000*	*75,000*
401	**Total Administration**	**-**	**-**	**-**	**75,000**	**75,000**
407	**Information Technology**					
18-407-00740-00000	MACHINERY & EQUIPMENT	185,353	94,995	162,548	-	-
18-407-00740-22002	MACHINERY & EQUIPMENT	5,075	8,074	-	11,500	11,500
18-407-00740-23001	MACHINERY & EQUIPMENT	-	-	-	40,000	40,000
18-407-00740-23004	MACHINERY & EQUIPMENT	-	-	-	50,000	50,000
18-407-00740-25002	MACHINERY & EQUIPMENT	-	-	-	25,000	25,000
18-407-00740-25003	MACHINERY & EQUIPMENT	-	-	-	30,000	30,000
18-407-00740-25004	MACHINERY & EQUIPMENT	-	-	-	10,000	10,000
	Capital Expenditures	*190,428*	*103,069*	*162,548*	*166,500*	*166,500*
407	**Total Information Technology**	**190,428**	**103,069**	**162,548**	**166,500**	**166,500**
TOTAL DEPARTMENT OF ADMINISTRATION:		**190,428**	**103,069**	**162,548**	**241,500**	**241,500**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF FINANCE						
472	**Debt Service**					
18-471-47120-00000	DEBT SERVICE PRINCIPAL	229,320	240,417	342,914	420,333	420,333
18-472-47220-00000	DEBT SERVICE INTEREST	226,082	215,092	203,071	285,925	285,925
	Debt Service	*455,402*	*455,509*	*545,985*	*706,258*	*706,258*
472	**Total Debt Service**	**455,402**	**455,509**	**545,985**	**706,258**	**706,258**
492	**Transfers Out**					
18-492-49207-00000	TRANSFER TO STORMWATER FUND	-	-	-	215,000	215,000
18-492-49209-00000	TRANSFER TO SOLID WASTE	-	-	-	450,000	450,000
18-492-49299-00000	OPERATING TRANSFERS OUT	-	49,038	-	-	-
	Transfers Out	-	*49,038*	-	*665,000*	*665,000*
492	**Total Transfers Out**	**-**	**49,038**	**-**	**665,000**	**665,000**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
TOTAL DEPARTMENT OF FINANCE:		**455,402**	**504,547**	**545,985**	**1,371,258**	**1,371,258**
CAPITAL PROJECTS FUND EXPENDITURES - FIRE DEPARTMENT						
411	**Fire Department**					
18-411-00740-00000	MACHINERY & EQUIPMENT	-	-	419,818	-	-
18-411-00740-23012	MACHINERY & EQUIPMENT	-	11,220	-	-	-
18-411-00740-25005	MACHINERY & EQUIPMENT	-	-	-	41,000	41,000
18-411-00760-25006	VEHICLES	-	-	-	60,000	60,000
	Capital Expenditures	*-*	*11,220*	*419,818*	*101,000*	*101,000*
411	**Total Fire Department**	**-**	**11,220**	**419,818**	**101,000**	**101,000**
TOTAL FIRE DEPARTMENT:		**-**	**11,220**	**419,818**	**101,000**	**101,000**
CAPITAL PROJECTS FUND EXPENDITURES - POLICE DEPARTMENT						
41A	**Police Administration**					
18-41A-00730-00000	BUILDINGS	-	-	200,000	-	-
18-41A-00730-20007	BUILDINGS	48,645	-	-	-	-
18-41A-00730-25007	BUILDINGS	-	-	-	40,000	40,000
18-41A-00740-00000	MACHINERY & EQUIPMENT	-	-	482,000	-	-
	Capital Expenditures	*48,645*	*-*	*682,000*	*40,000*	*40,000*
41A	**Total Police Administration**	**48,645**	**-**	**682,000**	**40,000**	**40,000**
41P	**Police Patrol**					
18-41P-00740-00000	MACHINERY & EQUIPMENT	225	62,816	643,274	-	-
18-41P-00740-22004	MACHINERY & EQUIPMENT	5,300	-	-	-	-
18-41P-00740-22005	MACHINERY & EQUIPMENT	5,804	-	-	-	-
18-41P-00740-23015	MACHINERY & EQUIPMENT	-	60,926	-	-	-
18-41P-00740-23017	MACHINERY & EQUPMENT	-	18,445	-	-	-
18-41P-00740-25008	MACHINERY & EQUIPMENT	-	-	-	41,033	41,033
18-41P-00760-00000	VEHICLES	-	-	145,000	-	-
18-41P-00760-18012	VEHICLES	82,659	110,606	-	145,000	145,000
	Capital Expenditures	*93,988*	*252,793*	*788,274*	*186,033*	*186,033*
41P	**Total Police Patrol**	**93,988**	**252,793**	**788,274**	**186,033**	**186,033**
TOTAL POLICE DEPARTMENT:		**142,633**	**252,793**	**1,470,274**	**226,033**	**226,033**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
409	**Borough Hall Maintenance**					
18-409-00730-00000	BUILDINGS	-	-	153,750	-	-
18-409-00740-00000	MACHINERY & EQUIPMENT	-	-	108,750	-	-
	Capital Expenditures	*-*	*-*	*262,500*	*-*	*-*
409	**Total Borough Hall Maintenance**	**-**	**-**	**262,500**	**-**	**-**
427	**Solid Waste Collection & Disposal**					

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
18-427-00730-25019	BUILDINGS	-	-	-	21,000	21,000
	Capital Expenditures	-	-	-	*21,000*	*21,000*
427	**Total Solid Waste Collection & Disposal**	**-**	**-**	**-**	**21,000**	**21,000**
430	**Public Works Field Operations**					
18-430-00720-00000	IMPROVEMENTS	-	-	552,500	-	-
18-430-00720-17031	IMPROVEMENTS	24,500	-	-	25,000	25,000
18-430-00720-24017	IMPROVEMENTS	-	-	-	315,000	315,000
18-430-00720-24018	IMPROVEMENTS	-	-	-	200,000	200,000
18-430-00720-25029	IMPROVEMENTS	-	-	-	50,000	50,000
18-430-00730-23036	BUILDINGS	-	2,498	-	-	-
18-430-00730-25020	BUILDINGS	-	-	-	2,500	2,500
18-430-00740-00000	MACHINERY AND EQUIPMENT	-	-	70,621	-	-
18-430-00740-22006	MACHINERY & EQUIPMENT	34,627	-	-	-	-
18-430-00740-24021	MACHINERY & EQUIPMENT	-	-	-	12,500	12,500
18-430-00740-23037	MACHINERY & EQUIPMENT	-	5,873	-	-	-
18-430-00740-23038	MACHINERY & EQUIPMENT	-	8,886	-	-	-
18-430-00740-25021	MACHINERY & EQUIPMENT	-	-	-	2,500	2,500
18-430-00760-25018	VEHICLES	-	-	-	75,000	75,000
	Capital Expenditures	*59,127*	*17,257*	*623,121*	*682,500*	*682,500*
430	**Total Public Works Field Operations**	**59,127**	**17,257**	**623,121**	**682,500**	**682,500**
TOTAL DEPARTMENT OF WATER RESOURCES:		**59,127**	**17,257**	**885,621**	**703,500**	**703,500**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF TRANSPORTATION & WASTE MANAGEMENT						
408	**Engineering**					
18-408-00740-23028	MACHINERY & EQUIPMENT	-	11,478	-	-	-
18-408-00740-23029	MACHINERY & EQUIPMENT	-	6,940	-	-	-
18-408-00760-00000	vehicles	-	-	50,000	-	-
	Capital Expenditures	-	*18,418*	*50,000*	-	-
408	**Total Engineering**	**-**	**18,418**	**50,000**	**-**	**-**
433	**Traffic Control**					
18-433-00720-00000	IMPROVEMENTS	-	-	82,000	-	-
18-433-00720-23030	IMPROVEMENTS	-	58,087	-	-	-
18-433-00720-23031	INFRASTRUCTURE IMPORVEMENTS	-	26,591	-	-	-
18-433-00720-23032	INFRASTRUCTURE IMPORVEMENTS	-	20,549	-	-	-
18-433-00720-24019	IMPROVEMENTS	-	-	-	50,000	50,000
18-433-00730-20014	BUILDINGS	-	-	-	250,000	250,000
18-433-00730-23033	BUILDINGS	-	-	-	125,000	125,000
18-433-00730-25022	BUILDINGS	-	-	-	30,000	30,000
18-433-00740-CLAIM	MACHINERY & EQUIPMENT	-	159,657	-	-	-
18-433-00740-00000	MACHINERY & EQUIPMENT	-	-	533,000	-	-
18-433-00740-20014	MACHINERY & EQUIPMENT	2,790	-	-	-	-
18-433-00740-22015	MACHINERY & EQUIPMENT	928	-	-	-	-
18-433-00740-22016	MACHINERY & EQUIPMENT	35,568	-	-	-	-
18-433-00740-22031	MACHINERY & EQUIPMENT	135	-	-	-	-
	Capital Expenditures	*39,421*	*264,884*	*615,000*	*455,000*	*455,000*

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
433	**Total Traffic Control**	**39,421**	**264,884**	**615,000**	**455,000**	**455,000**
434	**Street Lighting**					
18-434-00740-22008	MACHINERY & EQUIPMENT	-	200,280	-	-	-
	Capital Expenditures	-	*200,280*	-	-	-
434	**Total Street Lighting**	**-**	**200,280**	**-**	**-**	**-**
TOTAL DEPARTMENT OF TRANSPORTATION & WASTE MGMT:		**39,421**	**483,582**	**665,000**	**455,000**	**455,000**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF SUSTAINABLE COMMUNITY & ECONOMIC PLANNING						
413	**Code Enforcement**					
18-413-00720-00000	IMPROVEMENTS	-	-	3,157,525	-	-
18-413-00720-17052	IMPROVEMENTS	2,627,378	612,327	-	-	-
18-413-00720-21011	IMPROVEMENTS	-	-	-	3,157,525	3,157,525
18-413-00740-00000	MACHINERY & EQUIPMENT	-	-	25,996	-	-
18-413-00740-20012	MACHINERY & EQUIPMENT	18,000	-	-	-	-
18-413-00740-25023	MACHINERY & EQUIPMENT	-	-	-	8,325	8,325
18-413-00740-25024	MACHINERY & EQUIPMENT	-	-	-	15,000	15,000
18-413-00760-00000	VEHICLES	-	-	150,000	-	-
	Capital Expenditures	*2,645,378*	*612,327*	*3,333,521*	*3,180,850*	*3,180,850*
413	**Total Code Enforcement**	**2,645,378**	**612,327**	**3,333,521**	**3,180,850**	**3,180,850**
TOTAL DEPARTMENT OF SCEP:		**2,645,378**	**612,327**	**3,333,521**	**3,180,850**	**3,180,850**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF PARKS & RECREATION						
451	**P&R Administration**					
18-451-00740-00000	MACHINERY & EQUIPMENT	-	-	13,810	-	-
	Capital Expenditures	-	-	*13,810*	-	-
451	**Total P&R Administration**	**-**	**-**	**13,810**	**-**	**-**
453	**Swimming Pool**					
18-453-00720-22009	IMPROVEMENT	-	18,025	-	-	-
18-453-00730-00000	BUILDINGS	-	-	20,000	-	-
18-453-00740-00000	MACHINERY & EQUIPMENT	-	-	12,000	-	-
18-453-00740-22010	MACHINERY & EQUIPMENT	11,672	-	-	-	-
18-453-00740-25025	MACHINERY & EQUIPMENT	-	-	-	6,500	6,500
	Capital Expenditures	*11,672*	*18,025*	*32,000*	*6,500*	*6,500*
453	**Total Swimming Pool**	**11,672**	**18,025**	**32,000**	**6,500**	**6,500**
454	**Parks Maintenance**					
18-454-00720-00000	IMPROVEMENT	-	-	100,000	-	-
18-454-00720-24030	IMPROVEMENT	-	-	-	100,000	100,000
18-454-00720-25026	IMPROVEMENT	-	-	-	36,000	36,000
18-454-00730-00000	BUILDINGS	24,645	-	65,100	-	-
18-454-00730-25028	BUILDINGS	-	-	-	12,000	12,000
18-454-00740-22013	MACHINERY & EQUIPMENT	35,299	-	-	-	-

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
18-454-00750-22014	IMPROVEMENTS TO LAND	323,661	492,330	-	-	-
	Capital Expenditures	*383,605*	*492,330*	*165,100*	*148,000*	*148,000*
454	**Total Parks Maintenance**	**383,605**	**492,330**	**165,100**	**148,000**	**148,000**
458	**Community Center**					
18-458-00730-00000	BUILDINGS	-	-	40,000	-	-
18-458-00730-23045	BUILDINGS	-	21,599	-	-	-
18-458-00730-25027	BUILDINGS	-	-	-	225,000	225,000
18-458-00740-00000	MACHINERY & EQUIPMENT	-	-	136,000	-	-
18-458-00740-23044	MACHINERY & EQUIPMENT	-	13,500	-	-	-
	Capital Expenditures	*-*	*35,099*	*176,000*	*225,000*	*225,000*
458	**Total Community Center**	**-**	**35,099**	**176,000**	**225,000**	**225,000**
TOTAL DEPARTMENT OF PARKS & RECREATION:		**395,277**	**545,454**	**386,910**	**379,500**	**379,500**
TOTAL CAPITAL PROJECTS FUND EXPENDITURES:		**3,927,666**	**2,530,249**	**7,869,677**	**6,658,641**	**6,658,641**
Capital Projects Fund Revenue Total		**5,927,219**	**5,277,000**	**7,869,677**	**6,658,641**	**6,658,641**
Capital Projects Fund Expense Total		**3,927,666**	**2,530,249**	**7,869,677**	**6,658,641**	**6,658,641**
Capital Projects Fund Gain/(Loss) from Operation		**1,999,553**	**2,746,751**	**-**	**-**	**-**
32	**PARKING FUND**					
PARKING FUND REVENUE						
000	**Fines & Forfeits**					
32-000-33130-00000	OVERTIME PARKING	(99,195)	(24,355)	(92,600)	(92,600)	(92,600)
32-000-33131-00000	MISC PARKING VIOLATIONS	(18,762)	(79,294)	(22,000)	(22,000)	(22,000)
32-000-33150-00000	DISTRICT JUSTICE FINES - PKG	(11,522)	(2,536)	(11,800)	(11,918)	(11,918)
	Total Fines & Forfeits	**(129,479)**	**(106,185)**	**(126,400)**	**(126,518)**	**(126,518)**
000	**Interest & Rents**					
32-000-34110-00000	INTEREST INCOME-SAVINGS	(430)	(3,305)	(1,800)	(1,800)	(1,800)
32-000-34140-00000	INTEREST INCOME - PLGIT	(16,058)	(67,700)	(47,000)	(67,130)	(67,130)
32-000-34141-00000	INTEREST-BOND PROCEEDS	(286)	(1,072)	(1,300)	(1,300)	(1,300)
32-000-34141-GOB17	Parking GOB17 Series B	(2,317)	(1,560)	-	-	-
	Total Interest & Rents	**(19,091)**	**(73,637)**	**(50,100)**	**(70,230)**	**(70,230)**
000	**Intergovernmental**					
32-000-35704-00000	STATE GRANTS	-	-	(20,914)	-	-
	Total Intergovernmental	**-**	**-**	**(20,914)**	**-**	**-**
000	**Charges for Services**					
32-000-36321-00000	PARKING METER REVENUE	(226,978)	(205,314)	(208,400)	(219,130)	(219,130)
32-000-36322-00000	PARKING PERMITS	(21,302)	(22,884)	(14,200)	(22,100)	(22,100)
32-000-36325-00000	PARKING GARAGE LEASES	(62,342)	(64,127)	(58,000)	(64,000)	(64,000)
32-000-36335-00000	PARKING GARAGE DAILY	(43,025)	(40,614)	(38,400)	(42,000)	(42,000)
32-000-36345-00000	POMFRET GARAGE HOTEL	(97,987)	(105,663)	(73,600)	(100,000)	(100,000)
32-000-36355-00000	POMFRET GARAGE JUROR	(8,203)	(20,929)	(11,400)	(11,514)	(11,514)

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
32-000-36356-00000	POMFRET GARAGE - VICTIM/ADULT	-	(490)	(1,400)	(1,414)	(1,414)
32-000-36625-00000	POMFRET LOT LEASE	(23,383)	(25,168)	(22,100)	(22,321)	(22,321)
32-000-36635-00000	POMFRET LOT DAILY	(2,901)	(2,752)	(8,100)	(8,181)	(8,181)
32-000-36926-00000	W. LOUTHER LEASE-SUNSHINE	(9,156)	(9,156)	(9,200)	(9,292)	(9,292)
32-000-37620-00000	LEASED PARKING SPACES	(19,886)	(41,719)	(39,600)	(39,996)	(39,996)
32-000-37625-00000	PARKING LEASES - LIBERTY LO	(13,635)	(13,630)	(12,300)	(12,423)	(12,423)
32-000-37626-00000	W. LOUTHER LEASE - BCT	(1,140)	(1,440)	(800)	(808)	(808)
32-000-37627-00000	EV CHARGING FEE	-	(211)	-	-	-
	Total Charges for Services	**(529,938)**	**(554,097)**	**(497,500)**	**(553,179)**	**(553,179)**
000	**Other Revenue**					
32-000-38010-00000	MISCELLANEOUS REVENUE	(417)	(80)	(1,700)	-	-
32-000-38012-00000	NET APPR. (DEPR) IN MV	735	(967)	-	-	-
32-000-38196-00000	HEALTH INSURANCE CO-PAY	(1,523)	-	(1,746)	(1,866)	(1,866)
32-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(767)	-	-	-	-
32-000-39120-00000	REIMBURSEMENTS	(2,285)	-	(1,700)	-	-
	Total Other Revenue	**(4,257)**	**(1,047)**	**(5,146)**	**(1,866)**	**(1,866)**
000	**Transfers In**					
000	**Other Sources**					
32-000-39990-00000	FUND BALANCE	-	-	(305,367)	(217,795)	(217,795)
	Total Other Sources	**-**	**-**	**(305,367)**	**(217,795)**	**(217,795)**
TOTAL PARKING FUND REVENUE:		**(682,765)**	**(734,966)**	**(1,005,427)**	**(969,588)**	**(969,588)**
PARKING FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
467	**Outside Agencies**					
32-445-00540-00000	CONTRIBUTION TO NON-GOVT	60,950	61,900	88,000	88,000	88,000
	Supplies, Services & Utilities	*60,950*	*61,900*	*88,000*	*88,000*	*88,000*
467	**Total Outside Agencies**	**60,950**	**61,900**	**88,000**	**88,000**	**88,000**
486	**Property & Casualty Insurance**					
32-486-00351-00000	DIRECT PROPERTY	1,101	1,449	1,544	1,650	1,650
32-486-00352-00000	COMP GEN LIABILITY	92	138	549	158	158
32-486-00353-00000	AUTOMOBILE LIABILITY	385	492	408	580	580
32-486-00354-00000	PUBLIC OFFICIALS' LIAB	243	341	350	115	115
	Supplies, Services & Utilities	*1,821*	*2,420*	*2,851*	*2,503*	*2,503*
486	**Total Insurance Premiums**	**1,821**	**2,420**	**2,851**	**2,503**	**2,503**
TOTAL DEPARTMENT OF ADMINISTRATION:		**62,771**	**64,320**	**90,851**	**90,503**	**90,503**
PARKING FUND EXPENDITURES - DEPARTMENT OF FINANCE						
445	**Parking Operations**					
32-445-00115-00000	SALARIES--PART TIME	27,768	18,571	45,880	46,900	46,900
32-445-00130-00000	SALARIES--FULL TIME	32,046	31,688	63,550	57,478	57,478
32-445-00158-00000	GROUP LIFE INSURANCE	66	36	62	62	62
32-445-00159-00000	GROUP DISABILITY INS	301	262	309	307	307

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
32-445-00167-00000	WELLNESS	-	-	50	-	-
32-445-00180-00000	SALARIES--OVER TIME	-	-	24,960	24,960	24,960
32-445-00191-00000	UNIFORM ALLOWANCE	148	80	1,010	1,617	1,617
32-445-00192-00000	FICA/MEDICARE	4,198	4,068	4,234	12,098	12,098
32-445-00196-00000	GROUP HOSPITAL INSURANCE	8,051	11,333	17,596	19,821	19,821
32-445-00198-00000	GROUP DENTAL INSURANCE	453	286	541	582	582
32-445-00199-00000	GROUP VISION INSURANCE	47	30	59	58	58
	Salaries, Wages, & Benefits	*73,078*	*66,354*	*158,251*	*163,883*	*163,883*
32-445-00210-00000	OFFICE SUPPLIES	63	-	300	-	-
32-445-00215-00000	POSTAGE	2,940	460	3,500	3,000	3,000
32-445-00220-00000	OPERATING SUPPLIES	547	2,506	7,780	6,580	6,580
32-445-00231-00000	VEHICLE FUEL & OIL	622	774	-	800	800
32-445-00249-00000	VEHICLE SUPPLIES	-	-	200	200	200
32-445-00250-00000	MAINTENANCE SUPPLIES	3,936	-	10,039	6,130	6,130
32-445-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	300	25,600	25,600
32-445-00321-00000	TELEPHONE	253	58	300	-	-
32-445-00331-00000	TRAVEL EXPENSES	-	-	360	725	725
32-445-00341-00000	ADVERTISING	831	831	1,100	832	832
32-445-00342-00000	PRINTING	-	487	4,212	4,000	4,000
32-445-00343-00000	PHOTOCOPY	343	39	600	600	600
32-445-00361-00000	ELECTRICITY	4,255	3,684	5,540	4,500	4,500
32-445-00371-00000	MAINTENANCE-LAND	1,820	-	5,680	25,880	25,880
32-445-00372-00000	MAINTENANCE-VEHICLES	590	185	500	500	500
32-445-00374-00000	MAINTENANCE-EQUIPMENT	8,496	6,901	5,360	32,160	32,160
32-445-00394-00000	OTHER SERVICE FEES	63,961	80,131	69,343	87,816	87,816
32-445-00420-00000	DUES & SUBSCRIPTIONS	50	287	450	450	450
32-445-00440-00000	LAUNDRY SERVICE	-	-	300	-	-
32-445-00461-00000	TRAINING	92	-	340	340	340
	Supplies, Services & Utilities	*88,799*	*96,343*	*116,204*	*200,113*	*200,113*
32-445-00720-00000	IMPROVEMENTS	-	-	166,879	-	-
32-445-00720-24003	IMPROVEMENTS	-	-	-	50,000	50,000
32-445-00740-00000	MACHINERY & EQUIPMENT	-	-	75,000	-	-
32-445-00740-23008	MACHINERY & EQUIPMENT	-	-	-	75,000	75,000
32-445-00750-00000	IMPROVEMENTS TO LAND	-	-	7,050	-	-
	Capital Expenditures	*-*	*-*	*248,929*	*125,000*	*125,000*
445	**Total Parking Operations**	**161,877**	**162,697**	**523,384**	**488,996**	**488,996**
446	**Parking Garage**					
32-446-00115-00000	SALARIES--PART TIME	38,730	40,118	40,592	43,592	43,592
32-446-00130-00000	SALARIES--FULL TIME	19,028	3,898	4,709	-	-
32-446-00158-00000	GROUP LIFE INSURANCE	54	7	-	7	7
32-446-00159-00000	GROUP DISABILITY INS	226	35	209	35	35
32-446-00192-00000	FICA/MEDICARE	4,247	3,429	4,912	8,129	8,129
32-446-00196-00000	GROUP HOSPITAL INSURANCE	4,008	468	-	468	468
32-446-00198-00000	GROUP DENTAL INSURANCE	358	20	-	20	20
32-446-00199-00000	GROUP VISION INSURANCE	35	4	-	5	5
	Salaries, Wages, & Benefits	*66,686*	*47,979*	*50,422*	*52,256*	*52,256*
32-446-00210-00000	OFFICE SUPPLIES	213	-	500	500	500
32-446-00220-00000	OPERATING SUPPLIES	203	2,150	6,030	5,100	5,100
32-446-00226-00000	CLEANING SUPPLIES	10	-	1,900	1,900	1,900

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
32-446-00250-00000	MAINTENANCE SUPPLIES	320	323	1,500	1,500	1,500
32-446-00260-00000	SMALL TOOLS & EQUIPMENT	-	372	-	100	100
32-446-00311-00000	AUDITING SERVICES	-	-	2,600	2,600	2,600
32-446-00321-00000	TELEPHONE	2,566	2,521	2,520	2,220	2,220
32-446-00331-00000	TRAVEL EXPENSES	-	-	360	725	725
32-446-00342-00000	PRINTING	-	-	2,500	2,500	2,500
32-446-00361-00000	ELECTRICITY	3,884	4,986	6,600	6,600	6,600
32-446-00364-00000	SEWER	273	460	600	600	600
32-446-00365-00000	SOLID WASTE	-	-	-	2,060	2,060
32-446-00366-00000	WATER	371	625	700	700	700
32-446-00367-00000	STORMWATER FEE	630	1,050	840	840	840
32-446-00371-00000	MAINTENANCE-LAND	-	-	500	500	500
32-446-00373-00000	MAINTENANCE-BUILDINGS	4,999	1,797	6,430	12,430	12,430
32-446-00374-00000	MAINTENANCE-EQUIPMENT	46,582	14,965	22,977	23,380	23,380
32-446-00394-00000	OTHER SERVICE FEES	2,750	-	-	-	-
32-446-00420-00000	DUES & SUBSCRIPTIONS	50	266	50	100	100
32-446-00461-00000	TRAINING	-	-	340	340	340
	Supplies, Services & Utilities	*62,851*	*29,515*	*56,947*	*64,695*	*64,695*
32-446-00730-00000	BUILDING	-	-	100,000	-	-
32-446-00730-17007	BUILDING	-	-	-	100,000	100,000
	Capital Expenditures	*-*	*-*	*100,000*	*100,000*	*100,000*
446	**Total Parking Garage**	**129,537**	**77,494**	**207,369**	**216,951**	**216,951**
472	**Debt Service**					
32-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	68,149	58,455	58,455
32-472-47220-00000	DEBT SERVICE INTEREST	14,812	8,135	9,221	5,814	5,814
	Debt Service	*14,812*	*8,135*	*77,370*	*64,269*	*64,269*
472	**Total Debt Service**	**14,812**	**8,135**	**77,370**	**64,269**	**64,269**
488	**Unallocated Employee Benefits**					
32-488-00198-00000	HSA CONTRIBUTION	-	-	875	875	875
32-488-00195-00000	WORKERS' COMPENSATION	5,573	5,731	1,000	264	264
	Salaries, Wages, & Benefits	*5,573*	*5,731*	*1,875*	*1,139*	*1,139*
488	**Total Unallocated Employee Benefits**	**5,573**	**5,731**	**1,875**	**1,139**	**1,139**
492	**Transfers Out**					
32-492-49201-00000	TRANSFER TO GENERAL FUND	49,671	84,916	104,578	107,730	107,730
	Transfers Out	*49,671*	*84,916*	*104,578*	*107,730*	*107,730*
492	**Total Transfers Out**	**49,671**	**84,916**	**104,578**	**107,730**	**107,730**
800	**Depreciation**					
32-800-00800-00000	DEPRECIATION EXPENSE	139,555	144,638	-	-	-
	Depreciation	*139,555*	*144,638*	*-*	*-*	*-*
800	**Total Depreciation**	**139,555**	**144,638**	**-**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**501,025**	**483,611**	**914,576**	**879,085**	**879,085**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
TOTAL PARKING FUND EXPENDITURES		**563,796**	**547,931**	**1,005,427**	**969,588**	**969,588**
Parking Fund Revenue Total		**682,765**	**734,966**	**1,005,427**	**969,588**	**969,588**
Parking Fund Expense Total		**563,796**	**547,931**	**1,005,427**	**969,588**	**969,588**
Parking Fund Gain/(Loss) from Operation		**118,969**	**187,035**	**-**	**-**	**-**
35	**HIGHWAY AID FUND**					
HIGHWAY AID FUND REVENUE						
000	**Interest & Rents**					
35-000-34140-00000	INTEREST INCOME - PLGIT	(22,851)	(72,999)	(6,800)	(63,035)	(63,035)
	Total Interest & Rents	**(22,851)**	**(72,999)**	**(6,800)**	**(63,035)**	**(63,035)**
000	**Intergovernmental**					
35-000-35505-00000	LIQUID FUELS ALLOCATION	(533,401)	(549,967)	(550,000)	(546,316)	(546,316)
	Total Intergovernmental	**(533,401)**	**(549,967)**	**(550,000)**	**(546,316)**	**(546,316)**
000	**Other Sources**					
35-000-39990-00000	FUND BALANCE	-	-	(193,200)	(142,649)	(142,649)
	Total Other Sources	**-**	**-**	**(193,200)**	**(142,649)**	**(142,649)**
TOTAL HIGHWAY AID FUND REVENUE:		**(556,252)**	**(622,966)**	**(750,000)**	**(752,000)**	**(752,000)**
HIGHWAY AID FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
413	**Code Enforcement**					
430	**Public Works Field Operations**					
35-430-00720-00000	IMPROVEMENTS	-	-	750,000	-	-
35-430-00720-17026	IMPROVEMENTS	475,467	402,333	-	292,000	292,000
35-430-00720-17027	IMPROVEMENTS	175,044	161,457	-	260,000	260,000
35-430-00720-17028	IMPROVEMENTS	-	-	-	23,000	23,000
35-430-00720-17029	IMPROVEMENTS	33,585	37,974	-	95,000	95,000
35-430-00720-17030	IMPROVEMENTS	-	43,004	-	82,000	82,000
	Capital Expenditures	*684,096*	*644,768*	*750,000*	*752,000*	*752,000*
430	**Total Public Works Field Operations**	**684,096**	**644,768**	**750,000**	**752,000**	**752,000**
TOTAL DEPARTMENT OF WATER RESOURCES:		**684,096**	**644,768**	**750,000**	**752,000**	**752,000**
TOTAL HIGHWAY AID FUND EXPENDITURES:		**684,096**	**644,768**	**750,000**	**752,000**	**752,000**
Highway Aid Fund Revenue Total		**556,252**	**622,966**	**750,000**	**752,000**	**752,000**
Highway Aid Fund Expense Total		**684,096**	**644,768**	**750,000**	**752,000**	**752,000**
Highway Aid Fund Gain/(Loss) from Operation		**(127,844)**	**(21,802)**	**-**	**-**	**-**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget (Proposed)	2025 Budget (Adopted)
Total Borough of Carlisle Revenue Total		**39,714,225**	**41,353,483**	**58,796,269**	**58,872,816**	**58,872,816**
Total Borough of Carlisle Expense Total		**34,922,704**	**34,745,734**	**58,796,269**	**58,828,627**	**58,828,627**
Total Borough of Carlisle Gain/(Loss) from Operation		**4,791,521**	**6,607,749**	**-**	**44,189**	**44,189**



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Budget Adoption Legislation

Carlisle All-America City 2021

RESOLUTION NO. _____

A RESOLUTION OF THE BOROUGH OF CARLISLE ADOPTING THE 2025 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, 2025 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 2025 is dedicated to fire services and one hundred (100) percent of local services tax revenue received in calendar year 2025 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 2024.

ATTEST:

_____ _____

Patricia A. Blair, Borough Secretary Sean M. Shultz, Mayor

Section 1 Attachment to the 2025 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	$ 363,404	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 363,404
401 Manager's Office	431,807	-	-	-	-	-	-	-	431,807
404 Legal Services	100,000	-	-	-	-	-	-	-	100,000
405 Co-responder	167,740	-	-	-	-	-	-	-	167,740
406 Personnel	430,066	75,000	-	-	-	-	-	-	505,066
407 Information Technology	514,500	166,500	-	-	-	-	-	-	681,000
467 Outside Agencies	19,500	-	-	-	-	-	-	88,000	107,500
486 Property & Casualty Insurance	85,913	-	-	40,655	25,000	130,456	-	2,503	284,527
Total	2,112,930	241,500	-	40,655	25,000	130,456	-	90,503	2,641,044
2. Department of Finance									
402 Finance Operations	980,426	-	-	-	-	-	-	-	980,426
402 Water Billing & Collection	-	-	-	57,226	-	-	-	-	57,226
402 Stormwater Billing & Collection	-	-	-	-	35,854	-	-	-	35,854
402 Sewer Billing & Collection	-	-	-	-	-	59,946	-	-	59,946
403 Tax Collection	154,776	-	-	-	-	-	-	-	154,776
445 Parking Operations	-	-	-	-	-	-	-	488,996	488,996
446 Parking Garage	-	-	-	-	-	-	-	216,951	216,951
472 Debt Service	425,039	706,258	-	1,606,101	75,584	1,812,213	-	64,269	4,689,464
481 Water Authority	-	-	-	8,125	-	-	-	-	8,125
481 Sewer Authority	-	-	-	-	-	15,200	-	-	15,200
488 Unallocated Employee Benefits	969,826	-	-	55,267	25,222	69,008	-	1,139	1,120,462
492 Transfers Out	1,299,446	665,000	-	897,751	850,407	909,026	450,000	107,730	5,179,360
Total	3,829,513	1,371,258	-	2,624,470	987,067	2,865,393	450,000	879,085	13,006,786
3. Fire Department									
411 Fire Department	1,300,514	101,000	-	-	-	-	-	-	1,401,514
Total	1,300,514	101,000	-	-	-	-	-	-	1,401,514
4. Police Department									
41A Police Administration	979,006	40,000	-	-	-	-	-	-	1,019,006
41I Police Investigation	323,296	-	-	-	-	-	-	-	323,296
41P Police Patrol	3,876,095	186,033	-	-	-	-	-	-	4,062,128
Total	5,178,397	226,033	-	-		-	-	-	5,404,430
5. Department of Public Works									
409 Borough Hall Maintenance	145,763	-	-	-	-	-	-	-	145,763
425 Sewer Collection System	-	-	-	-	-	3,807,201	-	-	3,807,201
427 Solid Waste Collection & Disposal	73,453	21,000	-	-	-	-	2,248,357	-	2,342,810
42L Sewer Lab	-	-	-	-	-	608,624	-	-	608,624
42M Lift Stations	-	-	-	-	-	302,522	-	-	302,522
42P Wastewater Treatment Plant	-	-	-	-	-	2,169,896	-	-	2,169,896
42S Bio-Solids Removal	-	-	-	-	-	4,923,074	-	-	4,923,074
430 Public Works Field Operations	429,152	682,500	752,000	-	-	-	-	-	1,863,652
431 Street Cleaning	-	-	-	-	115,960	-	-	-	115,960
447 Stormwater Operations	-	-	-	-	1,661,493	-	-	-	1,661,493
449 Water Lines Maintenance	-	-	-	2,807,415	-	-	-	-	2,807,415
44L Water Lab	-	-	-	348,644	-	-	-	-	348,644
44P Water Treatment Plant	-	-	-	7,848,903	-	-	-	-	7,848,903
450 Water Meter Maintenance	-	-	-	22,550	-	-	-	-	22,550
Total	648,368	703,500	752,000	11,027,512	1,777,453	11,811,317	2,248,357	-	28,968,507
6. Department Transportation & Waste Management									
408 Public Works Administration	377,564	-	-	-	-	-	-	-	377,564
433 Traffic Control	410,408	455,000	-	-	-	-	-	-	865,408
434 Street Lighting	338,202	-	-	-	-	-	-	-	338,202
Total	1,126,174	455,000	-	-	-	-	-	-	1,581,174
7. Department of SCEP									
413 Code Enforcement	946,337	3,180,850	-	-	-	-	-	-	4,127,187
Total	946,337	3,180,850	-	-	-	-	-	-	4,127,187
8. Department of Parks & Recreation									
451 Parks & Recreation Admin.	228,198	-	-	-	-	-	-	-	228,198
452 Recreation Services	272,140	-	-	-	-	-	-	-	272,140
453 Swimming Pool	193,002	6,500	-	-	-	-	-	-	199,502
454 Parks Maintenance	490,449	148,000	-	-	-	-	-	-	638,449
455 Shade Trees	10,000	-	-	-	-	-	-	-	10,000
458 Community Center	124,696	225,000	-	-	-	-	-	-	349,696
Total	1,318,485	379,500	-	-	-	-	-	-	1,697,985
Total Expenditures	$ 16,460,718	$ 6,658,641	$ 752,000	$ 13,692,637	$ 2,789,520	$ 14,807,166	$ 2,698,357	$ 969,588	$ 58,828,627

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 2025 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 2025, 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 .752 mills on each dollar of assessed valuation for the year 2025, 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, 2024.

ATTEST:

_____ _____

Patricia A. Blair, Borough Secretary Sean M. Shultz, Mayor



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BOROUGH OF CARLISLE

ORDINANCE NO. _____

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

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

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

(1) For water billed and charged on and after May 1, 2025, for consumption on and after January 1, 2025, until altered by Borough Council, the metered rate schedule shall be as set forth herein. For prior periods, the rates shall be collected as heretofore ordained:

Metered Rate Schedule
Minimum Charges

Size of Water Meter (Inches)	Monthly Charge
5/8	$20.37
1	33.95
1¼	40.74
1½	47.53
2	67.90
3	135.80
4	203.70
6	407.40
8	611.10

Consumption Charges per 100 Cubic Feet

Per 100 Cubic Feet (All Consumers) $6.79

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

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

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

ENACTED AND ORDAINED this ___ day of December 2024.

ATTEST:

Patricia A. Blair, Borough Secretary	Sean M. Shultz, Mayor

BOROUGH OF CARLISLE

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE CODE OF THE BOROUGH OF CARLISLE TO MODIFY STORMWATER MANAGEMENT SERVICE CHARGES

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

SECTION 1: Paragraph A of Section 220-7 [Schedule of Fees and Charges] of the Code of the Borough of Carlisle is hereby amended to state in its entirety as follows:

> (1) The stormwater management service charge shall be based on the monthly charge of $7 per ERU, which charge shall be billed quarterly in arrears starting on and after May 1, 2025, at the same time that water and sewer rental charges are billed by the Borough. The charge billed will be in accordance with the rate structure noted in § 220-8, below. Stormwater management service charges shall be due and payable by the 45th day from the date of the billing. Any stormwater management service charge not paid by the 45th day of the date of billing shall be subject to a penalty of 1.5% and be considered delinquent. Thereafter, delinquent bills shall be subject to a one-percent penalty per month on the full unpaid and overdue principal of the bill.

SECTION 2: In all other respects, Chapter 220 [Stormwater Management Utility] of the Code of the Borough of Carlisle shall remain as heretofore enacted, ordained and amended, which said Chapter, as amended, is hereby re-enacted in its entirety herein.

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

ENACTED AND ORDAINED this ___ day of December 2024.

ATTEST:

Patricia A. Blair, Borough Secretary

Sean M. Shultz, Mayor



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BOROUGH OF CARLISLE

ORDINANCE NO. _____

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

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

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

(3) In either of the foregoing cases, and subject to the minimum provided in this Article, such sewer rentals and charges for all discharges billed subsequent to May 1, 2025, for discharge on and after January 1, 2025, shall be computed in accordance with the following Metered Rate Schedule. For prior periods, the rates shall be as previously established.

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

Size of Water Meter (inches)	Monthly Charge
5/8	$15.32
1	22.98
1¼	30.64
1½	30.64
2	53.62
3	107.24
4	176.18
6	367.68
8	689.40

Consumption Charges per 100 Cubic Feet

Per 100 Cubic Feet (All Consumers) $7.66

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

the minimum charge for the meter size being used
under the schedule titled “Minimum Charges.”)

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

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

ENACTED AND ORDAINED this ___ day of December 2024.

ATTEST:

_____	_____
Patricia A. Blair, Borough Secretary	Sean M. Shultz, Mayor

BOROUGH OF CARLISLE

ORDINANCE NO. _____

AN ORDINANCE AMENDING CHAPTER 120 OF THE CODE OF THE BOROUGH OF CARLISLE WITH RESPECT TO ESTABLISHING FEES FOR THE COLLECTION OF SOLID WASTE AND RECYCLABLES.

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

SECTION 1: Paragraph B of §120-18 [Garbage and refuse collection] of Chapter 120 [Fees], of the Code of the Borough of Carlisle is hereby amended to provide as follows:

B. Fees for Borough Solid Waste and Recycling Collection shall be as follows:

(1) Collection of solid waste by use of one refuse bag or refuse container of no more than 40 pounds, collected each week, and recyclables collected only through use of the reusable container provided by the Borough collector collected each week, for each dwelling unit, per calendar quarter: $85.86.

(2) Borough tag: $8.92 per tag.

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

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

ENACTED AND ORDAINED this ___ day of December 2024.

ATTEST:

Patricia A. Blair, Borough Secretary

Sean M. Shultz, Mayor



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Glossary

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

ALLARM: Alliance for Aquatic Resource Monitoring
ATAD: Auto-thermal Thermophilic Aerobic Digestion
ARP: American Rescue Plan
BMP: Best Management Practices
CAPER: Consolidated Annual Performance and Evaluation Report
CARES: Coronavirus Aid, Relief, and Economic Security
CATC: Climate Action Transportation Committee
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
NAVICP: Navy Inventory Control Point

OPEB: Other Postemployment Benefits
PAYT: Pay As You Throw
PILOT: Payment in Lieu of Taxes
PENNDOT: Pennsylvania Department of Transportation
PFAS: Per- and Polyfluorinated Substances
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.

Per- and Polyfluorinated Substances: a group of chemicals used to make fluoropolymer coatings and products that resist heat, oil, stains, grease, and water.

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]