2026 ANNUAL BUDGET

Borough of Carlisle, Pennsylvania















IN CARLISLE, WE CARE.

WE ARE

- COMMITTED
- ACCOUNTABLE
- RESILIENT
- ETHICAL



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Borough of Carlisle
Pennsylvania

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrill

Executive Director



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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, 2025 accomplishments, and 2026 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 2026 capital projects budget along with the five-year 2026-2030 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

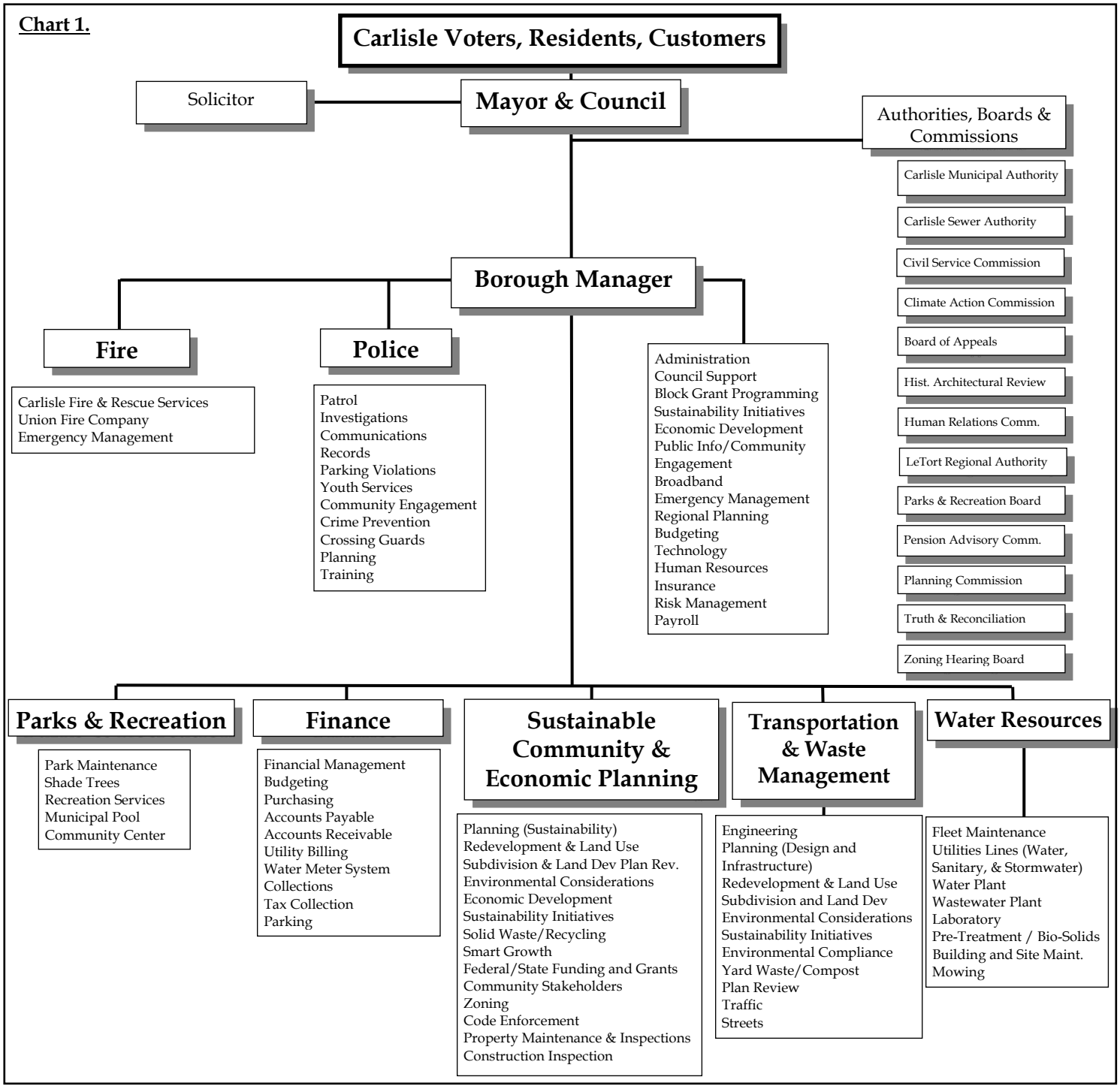
ADMINISTRATIVE OFFICIALS

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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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 22,517. 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 2025 was 3.2% compared to 4.0% for Pennsylvania, and 4.3% 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 $35,801,400, an increase of $34,604,200.

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 35 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 107 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 2024, 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 58.07 miles of streets, 18 miles of avenues, 637 fire hydrants, 43 traffic signals, 317 street lights, 1,661 storm water inlets, 1,362 water valves, 7,203 water meters, 93.72 miles of water mains, 4 water tanks, 19.66 miles of storm sewers, 72.21 miles of sanitary sewers, and 5 pumping stations.



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Borough of Carlisle

"Committed to Excellence in Community Service"

Fiscal Year 2026 Budget Message

November 17, 2025

To the Honorable Mayor and Borough Council:

I respectfully submit the Borough of Carlisle's Proposed Fiscal Year (FY) 2026 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 2026, 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 $58,394,836. 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 2025, and points to key issues for the upcoming year. It outlines financial policies for FY 2026 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 to *Assistant Manager Richard Juday and Finance Director Jason Cohen for the role that they played* in assisting budget managers and the drafting of this document.

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's Office, Director of Finance, and Assistant Director of Finance began meeting with departments in July 2025 to review initial capital 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 and Director of Finance then meeting to discuss the outcome with the Borough Manager. A subsequent review occurred with budget managers whose goal was to explore options for 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 2025 and FY 2026 as well as recommended changes to each fund for FY 2026.

Projected Year End Surplus (Deficit)						
Description	01 General	06 Water	07 Stormwater	08 Sewer	09 Solid Waste	32 Parking
Projected 12/31/25 Fund Balance	$ 14,863,281	$ 6,804,545	$ 1,788,550	$ 17,821,207	$ 151,653	$ 1,489,366
Recommended Rate Change for FY 2026	No Rate Change	11% Increase	No Rate Change	No Rate Change	$91.89/Qtr $9.92/Tag	No Rate Change
Projected 12/31/26 Fund Balance	**$ 13,160,053**	**$ 5,478,183**	**$ 1,359,985**	**$ 17,424,081**	**$ 151,653**	**$ 937,965**
Budgeted FYE 2026 Surplus (Deficit)	(1,703,228)	(1,326,362)	(428,565)	(397,126)	-	(551,401)

FY 2026 Proposes:

- General Fund:
  - ✓ Fire Service Tax: No increase proposed.
  - ✓ General Purpose Tax: No increase proposed.
- Water Fund: Utility rates are scheduled to increase 11% ($6.79 to $7.54 per 100 cubic feet) *
- Stormwater Fund: Fees are not proposed to change.
- Sewer Fund: Utility rates are not proposed to increase given reserve balance.
- Solid Waste Fund: Increase pursuant to Solid Waste Contract terms for FY 2026.

** 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 2024 surpluses for all eight funds and projected surpluses for two of the eight funds in FY 2025. Those funds that are projected to end in a deficit in 2025 will have incurred substantial capital project activities that required use of available fund balance reserves. An audited 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 2026 Budget has once again followed a similar approach. Revenues have been estimated conservatively, but not at the same degree as in years past, expenditures were reduced where possible, and continuous evaluation of market conditions planned. For FY 2026, two of the Borough's Funds have been initially built with anticipated operating budget deficits; the General Fund, $460,341 and the Parking Fund, $156,401 with expenditures estimated to exceed revenues. Additionally, seven out of eight funds are currently projected to use fund balance reserves to balance the FY 2026 budget for one-time capital project expenditures. These funds include 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.

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 benefited the Borough in maintaining a sound financial foundation and its 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 May 23, 2025, Moody's Investors Service published its Annual Issuer Comment Report for Carlisle Borough. The report indicated that the Borough has maintained its credit rating of Aa1. In Pennsylvania, there are only 16 other municipalities that hold the distinct rating of Aa1 and only 15 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 16 municipalities hold the distinct rating of Aa1 with Carlisle Borough
>
> 15 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.

During the 2024 debt issuance process/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 elevated at 19%.*

It is important to note that *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 budget development as well as throughout the year as recommendations for operations and services being considered by Management and Borough Council.

It is anticipated that the Borough's FY 2026 bond issuance estimated at $4,260,283 should receive a favorable interest rate given our strong credit rating understanding however, that interest rates have risen approximately 1% since the Borough's last borrowing (October 2024).*

Quarterly Budget Status Presentations: In 2025, the Borough continued its practice to hold public presentations with the goal of elevating transparency and providing a greater understanding of the Borough's financial position. These presentations included detailed 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 2026 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 independent audit report during the regularly scheduled November 5, 2025 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 all funds.

Smith Elliott Kearns also conducted a single audit, which was necessary due to the amount of federal grant award expenditures reported of $4,768,835. There were no findings.

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. 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 2026. In FY 2025, Council amended fees specific to mobile food vending permits.

Fiscal Year 2026 envisions a refreshed rate analysis for the Borough's stormwater management system and miscellaneous departmental rate and fee proposals for services.

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: Grant funding has significantly helped the Borough advance initiatives and service enhancements identified by Borough Council as priorities. The FY 2026 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, which is also consistent with the Borough's adopted Strategic Plan. The FY 2026 Budget includes funding for services and grant match requirements for planned projects and programming.

- Community Development Block Grant (CDBG) Program Award, $341,040: Since the Borough is deemed a HUD-entitlement community, it receives an annual allocation from HUD under the CDBG Program for public accommodation, housing, economic activities, safety initiatives, etc. CDBG funding not only assists and advances programming and improvements but softens the stress on the General Fund and Borough enterprise funds. For example, key accomplishments reported in 2025 included among others owner-occupied rehabilitation grant funding, code enforcement programming, sidewalk assistance grant funding, Heberlig-Palmer Park rehabilitation, bicycle friendly infrastructure, Memorial Park/Lincoln Cemetery advancements, community service officer/policing activities, business façade programming, and continued investment in the Hope Station Community Service Program.



- Section 902 Recycling Development and Implementation Grant, $200,000: The Borough executed a grant agreement in 2025 with the Pennsylvania Department of Environmental Protection accepting a grant to be used to support the purchase of a 16-cubic yard truck mounted leaf vacuum.
- Cumberland County Countywide Action Plan Block Grant, $46,500: A grant agreement was executed with Cumberland County for the purpose of receiving grant monies to support the Biddle Mission Park Forest Buffer Enhancement Project, a project designed to improve the waterway.
- US Department of Transportation, Safe Streets for All, $155,760: The Borough executed an agreement in 2025 for a Borough-wide Comprehensive Safety Action Plan. Refer to Page 19 of this Message.

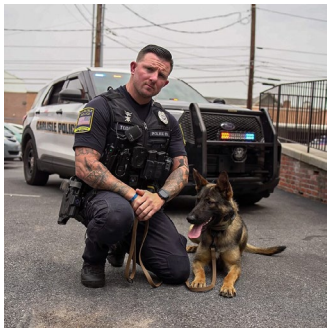
Refer to Pages 44 and 45 of this Message for a rundown of prior grant awards and their draw down timeline as it relates to FY 2026. Additionally, it is worthy of noting that the Borough has pursued the following grants that are currently in the queue and awaiting decisions by the appropriate agency:

- Congressionally Directed Spending, $2,000,000: Carlisle Borough's PFAS Reduction Infrastructure Project.
- Statewide Local Share Account, $1,000,000: New rescue pumper for the Carlisle Fire Department.
- Statewide Local Share Account, $725,204: Solid Waste Equipment
- Pa Small Water and Sewer, $488,750: Sewer Basin #2, Phase 2 Project.
- Multi-modal Transportation Fund, $1,111,000: Route 74 School Zone Shared-Use Path, Phase 2
- PennDOT Transportation Alternatives Set-Aside, $1,389,000: Route 74 School Zone Shared-Use Path, Phase 2
- Category 4 Local Share Account, $129,000: Installation of 15 ADA Ramps
- US EPA, $1,187,500: Replacement of Ridge Street Water Tank

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 2025, Borough Council awarded $20,000 to 20 agencies who met the spirit of the Outside Agencies initiative. The FY 2026 budget reflects the Borough's $20,000 commitment to Outside Agency funding.

Participatory Budget Program Exploration: In FY 2025, Borough Council composed a sub-committee of council and select staff to explore participatory budgeting with the goal of recommending a process whereby community members are given the opportunity to weigh in and determine how to allocate a portion of the Borough's budget. This strategy was identified by Council during its 2023 Strategic Plan process. It is envisioned that this sub-committee will bring forward a recommendation during FY 2026.

Police K-9 Fundraising Campaign: The Police Department has continued its fundraising efforts for the Borough of Carlisle's K-9 program with the objective that the program be self-sustaining and less reliant on tax dollars for future years. The K-9 fund has raised $49,938 so far in FY 2025. FY 2026 includes continuing to support the K-9 program.



Intergovernmental Collaboration Efforts: A variety of approaches was undertaken once again this year to collaborate and partner with municipalities and other agencies on issues of mutual interest and concern. For example, in 2025, the Borough entered into an intergovernmental cooperation agreement with North Middleton, South Middleton, Middlesex Townships and Shippensburg Borough for the purposes of procuring the services of a third-party contractor for the processing and disposal of yard waste for each municipality and to accept the lowest responsible bidder to perform the services. The Borough also entered into an agreement with Cumberland County on behalf of Victim Services to extend the parking program

and provide financial assistance to crime victims and witnesses for parking while attending various court functions.

Likewise, collaboration is recognizably key for municipalities when faced with emergencies. For example, Carlisle Borough's Water Resources Division answered the call to assist an adjacent municipality with water usage needs during an emergency event; the Borough was offered manpower assistance to help with the July 1 storm event response; and, the Borough was also offered assistance by our adjacent neighbor to help distribute boil water advisory notices to our residents and businesses impacted by a large Borough water main break.

Capital Region Council of Governments: As a member of CapCOG, the Borough has benefited from programming and services offered such as joint bidding of materials and services and trainings. Joint bidding provides the Borough an opportunity to realize savings given the bulk purchasing power of municipalities joining together. Road salt is one particular item that Carlisle Borough joins municipalities in the CapCOG bid process.

Energy Costs: Like prior years' budgets, FY 2026 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's five-year contract for renewable electricity will end come December 2025. The contract provided a historically low total per KWh cost that allowed the Borough to realize significant savings in operations and across all funds. Consequently, the Borough went out this year and entered into a subsequent four-year contract for the supply of 100% renewable electricity with the lowest responsible bidder locking in a rate based on market conditions at that time. While the rate received is still considered favorable in comparison to other markets, the Borough will see an approximate increase of 42% in electric rates when capacity and transmission costs are included. This equates to an approximate total budget increase for FY 2026 among all funds of $317,313.
- Natural Gas: The Borough will be working with its energy consultant to investigate whether savings could be achieved by pursuing long-term natural gas contracts. Results are expected late 2025 to early 2026.
- Diesel/Gasoline: The Borough participates in a cooperative purchasing program to bid on diesel and gasoline for the coming 12-month period. In March 2025, 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 2026 budget includes these fixed contract costs.

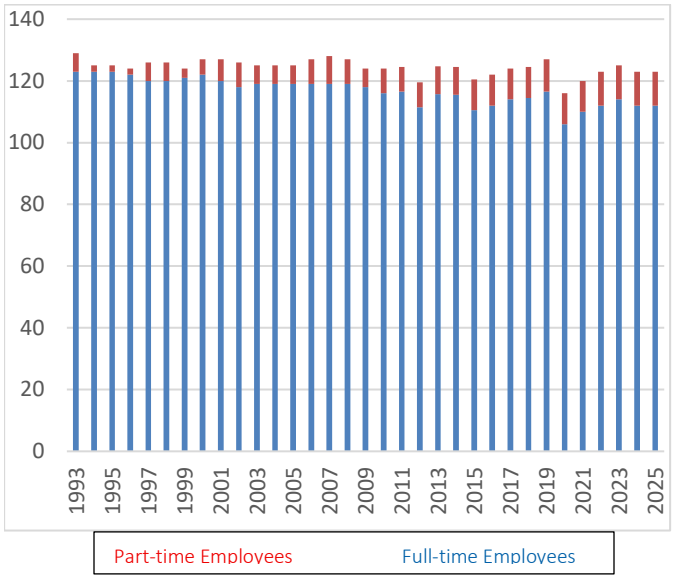
Borough of Carlisle

"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.

For FY 2026, it is anticipated that the Borough will focus on building facilities improvements and maintenance with the recent addition of one full-time manager position and potentially reallocation of two positions. Additionally, two additional full-time, non-uniformed (civilian) staff positions are currently being considered-one for the Police Department and one in the Solid Waste Division. Ten other non-uniformed positions remain unfilled and continue to be evaluated. The uniformed (police) staff complement is currently budgeted at 33 with part-time and full-time civilian staff supplementing operations. In 2025, three part-time Community Service Officers were hired to serve as ambassadors for the Borough providing a variety of services and working alongside our police officers, co-responders, public works, parks, and codes staff.



Workforce Empowerment and Development: 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. Some examples include staff participating in sub-committees to advance objectives consistent with the Borough's Strategic Plan and other goals. Sub-committees such as the Record Management System, Vision Zero, HRIS System, Solid Waste & Recycling, Land-Use Reform, Climate Steering and Co-Responder Program have resulted in two committees finalizing their work in 2024 with Borough Council subsequently approving the recommendations brought forward. Solid Waste Recycling recommendations were brought forward in July 2025, and it is anticipated that Borough Council will be briefed during the FY 2026 Budget Hearing on next steps. Four others - Vision Zero, Land Use Reform, Climate Steering, and the newly created Co-Responder Program continue. An internal committee shall be



created in FY 2026 to explore renovation and rehabilitation needs of select facilities following the impending hiring of one full-time facilities manager. Additionally, the Borough's Pension Advisory Commission includes both non-uniformed and uniformed staff representatives who serve alongside Borough Council's other appointed Commission members.

Two employees were promoted within our organization in 2025!

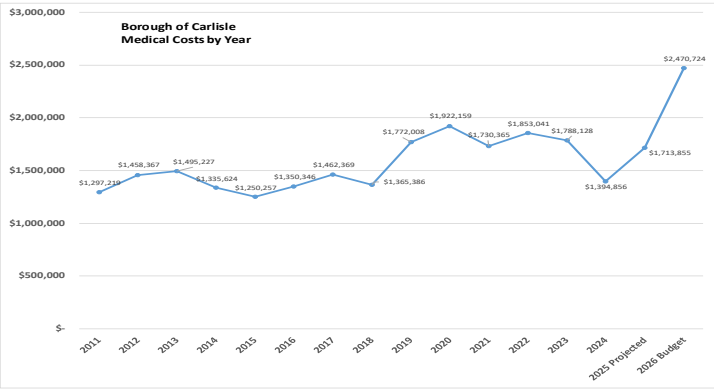
The FY 2026 budget continues to promote these strategies with emphasis on the Borough's Strategic Plan for positive service delivery, and employee empowerment with the goals of problem solving. improving operations and augmenting succession planning objectives.

Competitive Compensation: The Borough has continued to recognize the need to maintain a compensation strategy that is structured 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.

The Borough procured an employee compensation tool in 2024 that identified market salary data for non-uniformed positions that was then used to identify inequities and provide clarity on salary ranges as part of the analysis finalized in FY 2025. Findings showed that 67% of non-uniformed salaries would see an increase based on market rate adjustments; 9% would not receive an adjustment due to starting salaries already accounting for market rate adjustments; and, approximately 24% will remain at their current rate. 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 3.52%.

FY 2026 budget also incorporates a cost-of-living increase and service adjustment for uniformed officers. The uniformed cost-of-living increase of 5.0% combined with service increment on average is 6.33% pursuant to the Collective Bargaining Contract. **Note: These calculations do not take into account Academy candidates' adjustments upon graduation.*

Healthcare Costs Rise by 7.9% in FY 2026: Over the past several years, the Borough's healthcare coverage increases have fluctuated between 6-15% annually. For FY 2026, the Borough anticipates an increase of 7.9%. The renewal is based on 18 months of data with the Borough's 2025 Year to Date claims at 91.5% of expected in comparison to 2024 Year to Date claims at 95% of expected.



For FY 2026, the Borough anticipates retaining the current structure, plan design, and options. Wellness awareness training and programming will continue that can lead to making informed health decisions for the employee and participating family members. The Collective Bargaining Agreement for Years 2024-2026 of our uniformed personnel 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. FY 2026 has assumed that any unfilled non-uniformed or uniformed positions may require family coverage upon hiring, which is consistent with the Borough's practice of budgeting expenditures conservatively.

Pension Plans Remain Solvent: 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. At the November 2025 Workshop Meeting, the Borough's auditors indicated that the Non-Uniform Plan Fiduciary Net Position as a Percentage of the Total Pension Liability was 103.64% with the Uniformed Pension Plan being 107.93%. The current pension formula and contribution rates have been maintained 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. For the basis of the FY 2026 Budget, the Borough currently anticipates it will receive $296,301 in state aid.

Workers' Compensation Insurance Rises 6.72%: The Borough is a member of the Susquehanna Municipal Trust (SMT), 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 FY 2025, rates were anticipated to increase by approximately 22.6% due primarily to the Borough's experience modification factor that was impacted by two incidents. FY 2026 budget incorporates the renewal proposal increase of 6.72% based from SMT.

Employee Engagement: The Borough created an Employee Engagement Committee in late 2021. Some of the Committee's activities have included planning and carrying out employee appreciation and engagement initiatives; providing input for wellness programming activities; engaging in dialogue regarding a program to gain an understanding of non-profits and our community's needs; choosing local non-profits for holiday-giving; fundraising to benefit the local United Way; partnering with the Borough's main street organization; and, exploring ways to recognize our veterans. These efforts are consistent with the Borough's strategy to increase non-digital outreach, activities, and access. The FY 2026 Budget includes continuing support for engagement activities.

Borough of Carlisle

"Committed to Excellence in Community Service"

Vibrant & Thriving: *Building an inclusive and engaged community, fostering creative opportunities, community connections, and diverse economic base attractive to residents, businesses, and visitors.*

Land Use Reform: Beginning of 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, provided for Artisan Industry Use; established minimum bicycle parking requirements; and continued to explore barriers to the reuse of existing building for dwelling and induce the latent demand for small scale housing in all neighborhoods. Still in the queue for 2025 includes a proposed amendment to the Property Maintenance Code that would require a conditional use permit from Borough Council to demolish buildings within the UM Mixed Use District that have a footprint greater than 8,500 square feet and were constructed 75 years prior to the date of the ordinance adoption. These actions are consistent with Council's Strategic Plan, and the FY 2026 proposed budget includes funds to initiate and further master planning and goals related to land use.

Economic Support: The Borough continued to support the Downtown Carlisle Association (Carlisle Borough's local main street organization) through designated funding derived from Parking Fund revenues. Additionally, in 2025, during inclement weather events, and some road improvement projects and special events, the Borough lifted residential parking restrictions, offered free metered parking, and provided free public parking in its Pomfret Street Parking Garage.





Council has also assigned funding in prior years for future economic development initiatives in the Borough's C-1 Business District. FYE 2025 is projected to end with a balance of $50,000, which is discretionary funds that can be used for downtown projects as deemed appropriate by Council. In FY 2026, 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 2026 budget.

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Community Partnerships: One of the 2023 Strategic Plan strategies included focusing on encouraging diverse and inclusive neighborhood and community partnerships to increase positive use of parks and public spaces. Several efforts were undertaken this year consistent with this Strategy as outlined below:



- Community Garden: Borough staff collaborated with community members who brought forward a concept to take an underutilized public space, formerly the Borough's Parks and Recreation Garage facility at 226 North West Street, and transform it into a community garden for local community members to manage, educate, and offer guidance in gardening that ultimately can help combat food insecurities, provide opportunities for residents to learn the art of gardening; and to bring another food option forward in a food desert area. Funding for the initial procurement of materials was derived from the Borough's FY 2025 Budget with the ongoing work, passion, and care being embraced by community members.



- Adopt-A-Park, Fairground Avenue Linear Park: Borough Council entered into an agreement with St. Paul Evangelical Lutheran Church for the adoption of this park; general maintenance activities and litter control are two key focus areas for this program. The "Adopt-A-Park" program volunteer effort was established in 1994 and is valued as it assists in keeping our parks safe, fun, and attractive for visitors.



- LeTort Park Improvements: Borough Council approved an Agreement with the Carlisle Area Pickleball Association for their adoption and installation of new fencing, new gate entry, etc. as well as accepted a donation for an outdoor Automated External Defibrillator within the pickleball court area.
- Valley Meadows Park Program Addition: The Borough approved the United Way of Carlisle and Cumberland County's installation of a Basics Learning Trail, which is designed for children ages 1.5 to 5 years old.



Many thanks to our volunteers, donors, and community members who have reached out and provided assistance, knowledge, and skills to advance programming, improve, and beautify our public spaces and parks! Fiscal Year 2026 will continue to support initiatives that align with Council's Strategic Plan strategy of increasing positive use of public spaces and parks.

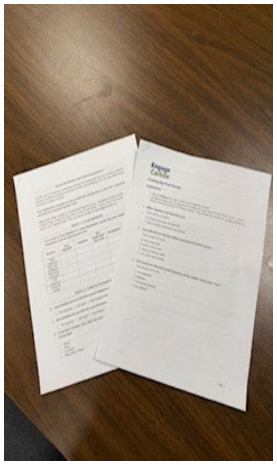
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Truth and Reconciliation: In April 2024, Penn State Dickinson Law introduced the Antiracist Development Institute to Borough Council that included a proposal to partner with Penn State Dickinson Law on the ADI. Staff representatives participated in Penn State's ADI sessions during FY 2025. Additionally, in 2025, the Borough funded programming and events, consistent with the spirit of the Borough's Truth and Reconciliation Commission recommendations. The FY 2026 Budget is proposed to continue supporting TRC at the same level as prior years.

Community Engagement: Advancements in public outreach strategies have continued this year through social media, door hangers, utility bill inserts, surveys, events, and in-person forums. Some examples of this outreach included infrastructure updates on Connectivity Project, East/Bedford Streets, hosting and highlighting Borough operations, attending job fairs, partnering on special events such as National Night Out and Earth Day, providing opportunities for citizen participation and input through surveys – two such surveys conducted this year included solid waste and recycling and the community pool both with the common objective to better understand community preferences.









Another significant community engagement activity continues to be one of the most impactful for our community's families during the holiday season that was initiated by our police officers. These officers continue to step up on an annual basis, bringing the community together to assist our families with gift giving for our community's children

The FY 2026 Budget continues to support community engagement and transparency efforts through various approaches.

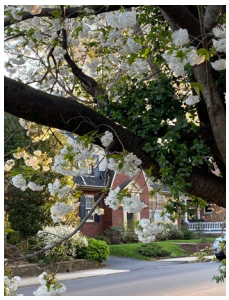
Borough of Carlisle

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Healthy & Sustainable: *Growing a healthy community supported by thoughtful neighborhood spaces that are 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. Like its FY 2025 counterpart, the 2026 Budget includes the advancement of the Borough's treatment and re-use of biosolids; continuance of its pilot program to address PFAS substances in the water treatment process; exploring additional EV charging stations for public and municipal use; and continuing to weigh the merits of electrification, hybridization versus combustion for the Borough fleet taking into consideration life cycle, cost, and availability as part of the replacement analysis. Staff goals for FY 2026 shall be to complete an analysis of operations and staffing with the goal of reducing vehicle miles traveled by employees and to weigh the merits of solar power at the Borough's Wastewater Treatment Plant.



Green Infrastructure: In FY 2025, 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, and shade trees. Following are several examples of work undertaken:

- Biddle Mission Park Riparian Buffer Project: This project included the addition of approximately 25 trees, 66 shrubs, and the relocation of a permeable gravel trail to improve bank stabilization and to reduce stormwater nutrient runoff into the LeTort Stream.
- Greening Carlisle Project: The Borough was successful in securing a DCNR IRA Urban Community Forestry Grant totaling $463,740 for a project entitled Greening Carlisle Project that is a multi-year project through 2029 and envisioned to include planting and maintenance of approximately 300+ trees; identifying priority location for planting of trees; and tree tender training for up to 10 Borough employees, property owners and project volunteers.
- Roundabout Adoption: Borough Council entered into an agreement with the Rotary Club of Carlisle for the adoption of the North College and B Streets Roundabout plantings. This rain garden space is designed to manage stormwater from the roadways and provide habitat for birds, insects, and other animals. We thank the Rotary for not only this year's adoption, but all others that they have enthusiastically taken an active role in the beautification and maintenance of our green spaces!

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The FY 2026 Budget reflects the Borough's commitment to green infrastructure advancements through various projects and management such as the Orange Street Basin Conversion Project, exploring the viability of a green roof for the public parking garage, advancement of the Greening Carlisle Project, etc.



Infrastructure Improvements: The Borough's commitment to upgrading existing transportation infrastructure that significantly improves safety, and mobility will continue in FY 2026 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 2026 Budget includes continuing to invest heavily into the maintenance and improvements of water, sewer, stormwater, and parking infrastructure. Planned infrastructure improvements for FY 2026 total over $16.8 million.



Parks, Recreation and Open Space: In FY 2025, funding was provided to develop 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. FY 2026 will continue to advance this Comprehensive Park, Recreation and Open Space Planning effort.



Bird Town Designation: In 2025, the Borough advanced from the Green level to a Bronze level designation for its advancements and commitment to Resolution 06-13-2024-02 committing the Borough to seek community-based solutions that have the ability to strengthen the Carlisle community and provide positive social, economic and ecological outcomes with Committee members tabling select events, collaboration with Bosler Library to offer programming to children, spearheaded park and garden clean up initiatives and installed bird houses. Fiscal Year 2026 will continue to support Bird Town initiatives.

Borough of Carlisle

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

> In Less than Two Years, the Borough's Co-Responder Team has Received 220 Referrals

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. Due to rapid program growth and ongoing needs in the community, a part-time co-responder was hired in FY 2025. In less than two years, co-responders have received more than 220 referrals.

Additionally, the Borough was awarded PCCD grant funding in 2024 for two years (2025 and 2026) of this pilot program. The FY 2026 Budget includes funding for this program and the existing full-time and part-time positions.

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.

In 2025, the Borough's Consolidated Five-Year Action Plan was finalized for Program Years 2025-2029. HUD requires a new Consolidated Plan every five years and the effort undertaken to produce the Plan included assessments of affordable housing and community development needs and market conditions that help make data-driven, place-based investment decisions that should serve as a framework to identifying housing and community development priorities that align with HUD's programming.

> PY 6/1/2024-7/31/2025
>
> 98.10% of Expended Funds Were Utilized on Activities that Benefit Low-Moderate Income Individuals

Five-Year Consolidated Annual Plan: In September 2025, Borough Council was presented with the Consolidated Annual Performance Evaluation Report (CAPER) for PY 2024 (6/1/2024-7/31/2025). The report reflected that the Borough successfully utilized 98.10% of expended funds on activities that benefit low-moderate income individuals, well exceeding HUD's 70% requirement. However, the Borough did not meet HUD's public service cap of 15% as 34.08% was expended in PY 2024. This issue will be addressed with HUD via the Borough's CDBG Administrator, the Redevelopment Authority of Cumberland County.

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Rental Inspection Programming: The FY 2026 Budget includes the continuance of the rental inspection 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. Iin exchange, owners are required to rent to low- and moderate-income tenants for a designated timeframe.

Special Events, Celebrations, and Public Art Support: In 2025,the Borough supported a variety of special events, celebrations, and public art through various actions. The Borough endorsed approximately 30 special events and celebrations through in-kind services, monetary support, or through Council's formal approval of street and/or sidewalk closures.



FY 2025 also once again saw the Borough entering into an agreement with the DCA that included an annual work program with project-based goals. In addition to being the primary special event organization for Downtown Carlisle, the DCA also spearheaded two public art projects in the downtown in 2025. Both projects are featured on West High Street with one designed by the same artist and features from the original artwork at 49 West High and the other being home to a mural mosaic that the DCA was granted as part of Mural Mosaic's Global Roots Project. The community was invited to purchase tiles and add their own personal touch. Those tiles along with others from across the country are now featured at 120 West High Street. Carlisle Borough is the first and only municipality in the State of Pennsylvania to have been awarded this honor through America Nature's Legacy National Mural Mosaic.

Another public art project took place in 2025 at the Borough of Carlisle's Fairground Avenue Skatespot. The goal of the mural was to reduce graffiti while also creating public art and making the area welcoming for people who live and skate in the area. The Borough was successful in receiving a grant from the Capital Area Intermediate Unit with funding leveraged from the Pa Council on the Arts. Muralist and teaching artist, Aron Rook led the project with nearly 200 community members participating in seven painting nights to help create the 900 square foot octopus and waves mural. The project fostered significant engagement and pride, with contributions from residents of all ages.





Fiscal 2026 Budget includes continuing to support such activities.

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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: In 2023, Borough Council approved Resolution 08-10-2023-02, which accepted and adopted Vision Zero, a strategy that takes a comprehensive approach to eliminating traffic fatalities and severe injuries on streets, and increase safety, health, 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, parks and recreation, and public information departments, along with one councilor was compiled. It is also anticipated that the sub-committee will evolve in time and include community members willing to share their knowledge and time to advancing the VZ goals.

FY 2025 saw the execution of a U.S Department of Transportation Safe Streets and Roads grant totaling $155,760 that is envisioned to be used to develop a Borough-wide Comprehensive Safety Action plan that will use data-driven safety analysis to identify high-risk areas, develop a high-injury network, and ultimately guide the strategic reduction in fatalities for road users by 2033.

In 2025, the sub-committee was instructed to focus on two main areas – one being the Active Transportation Plan that is facilitated by the Director of Sustainable Community and Economic Development and the other, to develop an RFP for a consultant to develop an SS4A "Comprehensive Safety Action Plan"; that effort is being led by the Borough's Director of Transportation.

FY 2026 Budget incorporates supporting these efforts.

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.

FY 2025 included pursuing additional grant funds that could be used to complete the future phase(s) of the Route 74 Path and funding for portions of both projects incorporated into FY 2026.

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Awareness Campaigns: FY 2025 saw the advancement of several public outreach awareness campaigns focusing on pedestrian safety, distracted driving and bicycling awareness. The Borough hosted an event featuring Attorney Feldman at the Bosler Library to bring awareness to the public of the issues of distracted driving; our Police Officers and Parks and Recreation along with community stakeholders hosted a bike rodeo at National Night Out and both uniformed and non-uniformed personnel created short videos with helpful hints of the road for pedestrians, bicyclists, and motorists. Additionally, the recreation staff offered AARP Safe Driving and bicycle safety programming.



New Message Signage Installed: FY 2025 included collaborating with PennDOT for support of new signage that is now featured at select intersections in the downtown notifying turning vehicles to yield to pedestrians.

ADA Ramp Project: The Borough submitted a grant for Local Share Account Category 4 funding for the Carlisle ADA Ramp Project that if awarded, would include installation of 15 ADA ramps at intersections throughout the Borough by replacing curbing and sidewalk and adding detectable warning surfaces. All new ADA ramps under this grant if awarded are at walk-to-school routes and being adjacent to places of worship. This would increase safety for all users in these heavy traffic areas.



FY 2026 will continue to focus on advancements of pedestrian, bicyclist, and motorist safety initiatives.

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General Fund Overview

FY 2024 Audit: Deficit Gap Closed; Surplus Realized
FYE 2025 Projection: Initial Deficit Gap Closed; Surplus Estimated at $495,660
FY 2026: General Purpose and Fire Service Tax Proposed to Remain Unchanged
Use of Appropriated Fund Balance Recommended for Operating and Capital Projects totaling $1,703,228

The General Fund provides the funding for general government, police, fire, streets, community development, code enforcement, traffic 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 2024 Audit – Deficit Closed, Surplus Realized: The Borough's FY 2024 was built and approved with a planned deficit of $189,344. That deficit was related to one-time capital projects and 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 2025 Projection: The FY 2025 General Fund was built with a deficit of $584,121 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. That operating deficit is now projected to be a surplus currently estimated at $495,660 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 2026 Balanced through Use of Appropriated Fund Balance: The Proposed FY 2025 General Fund Budget is projected to end the year with a deficit of $1,703,228 and is recommended to be balanced through use of Appropriated Fund Balance. The planned use of Appropriated Fund Balance will be dedicated in part to Capital Project transfers to support the Fund's one-time capital expenditures as well as $460,341 in operating expenses primarily attributable to debt service. Budget managers will monitor their budgets and seek operational savings to help close the deficit in the coming year. Due to the significant reserves available, the use of fund balance reserves for this purpose is considered reasonable in the short term.

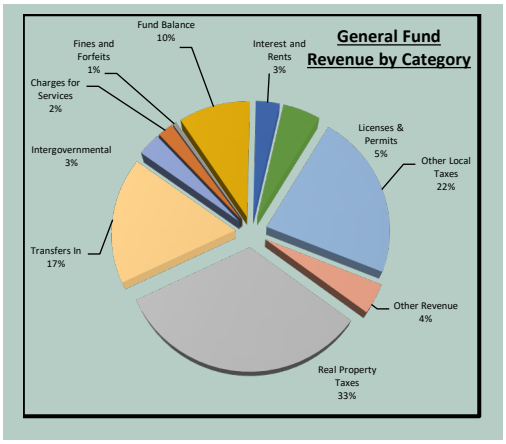
Following summarizes the primary sources of revenues and an overview of the Borough's Real Estate Tax.

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FY 2026 General Fund Revenues Estimated to Decrease by 0.5% Due Primarily to Lower State Pension Allocation Expected

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 2026 revenue sources and supports this statement.



Revenues are estimated to decrease slightly due to lower State Pension allocations expected to be received. While these contributions are expected to be lower, this decrease in pension funding was anticipated and is reasonable. It is also noteworthy that as of the 2024 Audited Financial Statements, the Non-Uniform Pension Plan and the Uniform Pension Plan are currently overfunded at 103.64% and 107.93%, respectively.

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	$651.16

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 44% of the fire operating expenses, with the remaining 56% being absorbed through the Borough's other General Fund revenues. For FY 2026, the Borough's Fire Department Operations Budget is $1,387,513; Capital Projects are $1,182,230 for a total of

$2,569,743. 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 $1,438,873 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 102.99% at FYE 2026, 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 6% in FY 2030.

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

	2025	2026	2027	2028	2029	2030
Operating Revenue	15,730,187	12,809,598	12,854,751	12,926,722	13,014,071	13,118,757
Admin Transfer	-	3,004,280	2,894,563	2,991,423	3,086,982	3,088,255
Capital Revenue	-	105,000	-	-	-	-
Total Revenue	15,730,187	15,918,878	15,749,314	15,918,145	16,101,053	16,207,012
Operating Expenses	13,935,081	12,778,270	14,128,778	14,517,319	14,853,355	15,326,161
Admin Transfer	-	3,004,280	2,894,563	2,991,423	3,086,982	3,088,255
Capital Expenses	1,299,446	1,839,556	1,962,600	1,825,600	699,494	791,400
Total Expenses	15,234,527	17,622,106	18,985,941	19,334,343	18,639,831	19,205,816
Net Activity	*495,661*	*(1,703,228)*	*(3,236,627)*	*(3,416,197)*	*(2,538,778)*	*(2,998,804)*
Projected Ending Fund Balance	14,863,282	13,160,054	9,923,427	6,507,230	3,968,451	969,647
% of Operating	107%	103%	70%	45%	27%	6%

Future Tax Mill Considerations		
2026	N/A	3.81 Mills
2027	($1,274,027)	4.67 Mills
2028	($1,590,597)	4.88 Mills
2029	($1,839,284)	5.05 Mills
2030	($2,207,404)	5.30 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 23.81% when assuming a tax rate of 3.81 mills for FY 2026. 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 2026, real estate tax revenues are estimated at 32.73% of total Borough General Fund Revenues.

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 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

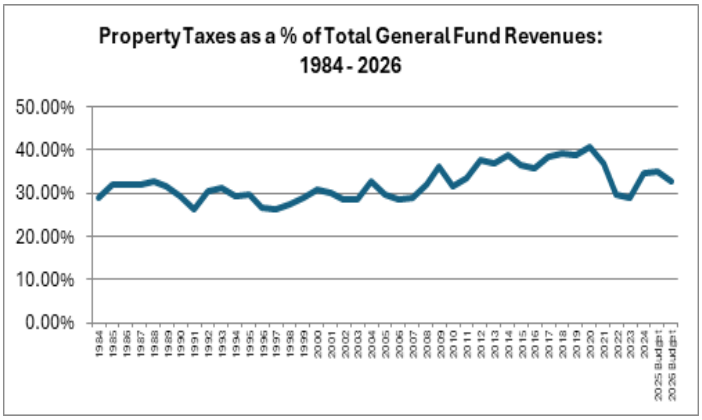
Year	Millage (Combined)	Change	Notes
2026	3.810	-	
2025	3.810	-	
2024	3.810	.315	Fire Tax Increase
2023	3.495	-	
2022	3.495	-	
2021	3.495	-	
2020	3.495	-	
2019	3.495	-	
2018	3.495	-	
2017	3.495	0.220	Fire Tax Increase
2016	3.275	-	
2015	3.275	-	
2014	3.275	-	
2013	3.275	0.217	Fire Tax Increase
2012	3.058	-	
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	0.09	314.796	7.77	2.53%
2025	3.810	-	-	323.976	9.18	2.92%
Rate Change From 2010 - 2025			24.59%			48.40%

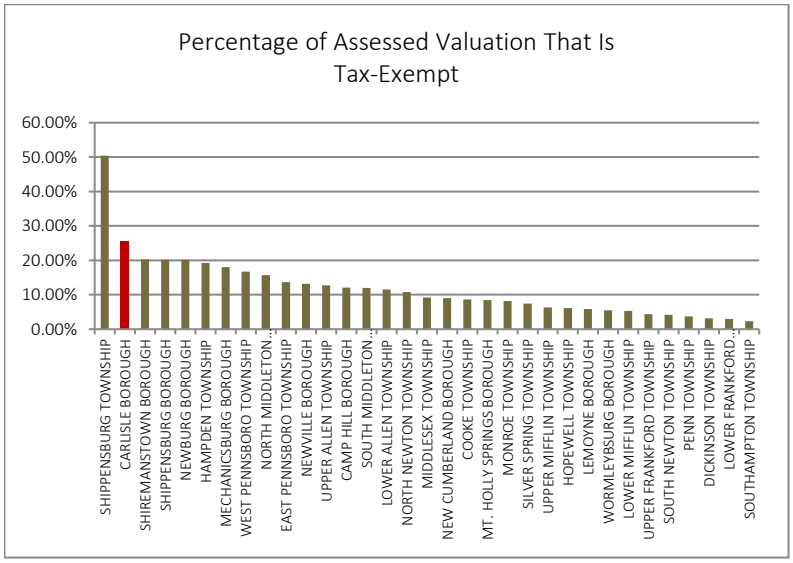
23.819

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



Borough of Carlisle

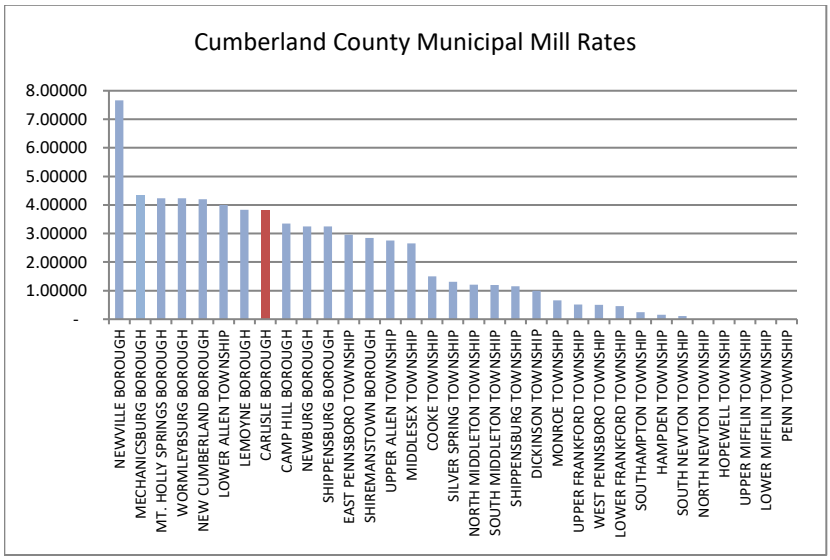
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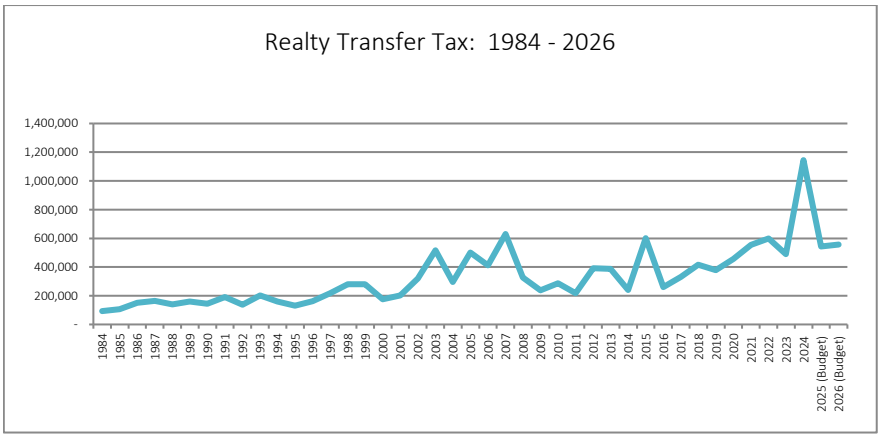
Additionally, as the County Seat, the Borough has a diverse inventory of charitable nonprofits, academic institutions, and government facilities. Several of these tax-exempt status properties make annual PILOTs (payment in lieu of taxes) to the Borough, which aids the stress of the General Fund. However, these voluntary payments are not predictable and often are less than non-exempt tax assessed properties of the same valuation. The most recent assessed valuation data available at the writing of this report indicates that 25.68% of the total property values within the Borough are currently tax exempt, 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 2026, 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 2026, the Borough anticipates receiving approximately $2,572,800 in taxes on one-half percent (.5%) of residents earned income and one percent (1%) of non-residents' earned income. Approximately 14.60% of the Borough's General Fund operating expenditures will be funded by the EIT.

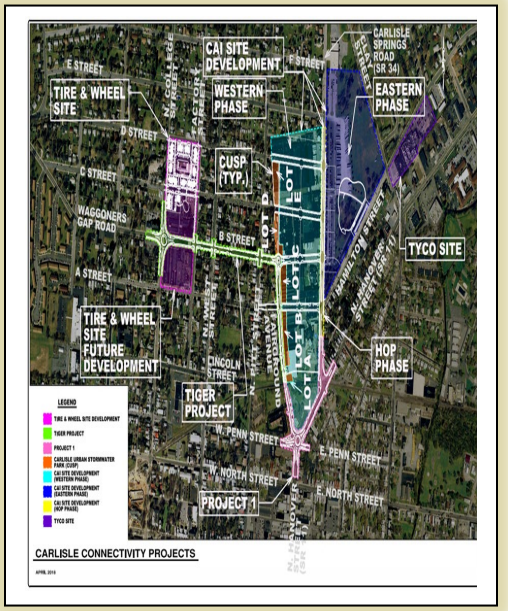
Local Services Tax: Individuals employed within the Borough of Carlisle pay the Local Services Tax (LST). This $52.00 annual tax provides direct funding for police, fire, and other municipal services. The Cumberland County Tax Claim Bureau collects this tax from employers and remits the appropriate amount to the Borough. For FY 2026, the Borough anticipates receiving approximately $755,000 in LST, which will fund approximately 4.28% 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 anticipates receiving $62,528 in FY 2026 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 2026 Budget anticipates collection of $5,666 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 five years' budget, staff are once again taking a conservative approach estimating FY 2026 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 2025 Borough Real Estate Tax assessed 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. During FY 2025, the Borough anticipated that Lot 1 would be home to the addition of an 18,000 square foot grocery store as a lease agreement had been entered into with a national grocery chain and site preparation and the application for a building permit to construct the store. Unfortunately, the grocery chain later informed Carlisle Auto Industries (the developer), that they were unable to proceed due to economic uncertainty. Other additions to Lot 1 are underway, including a restaurant at the corner of A Street and Carlisle Spring Road, along with 9,000 square feet of retail space. Additionally, it is anticipated that the east side of Carlisle Spring Road will see the construction of market rate townhomes.

The initial assessment of this entire site was $1,197,200 prior to improvements and has since increased to a taxable assessed value of $35,801,400. 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 currently 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 payment; however, the Borough anticipated that it would be obligated to pay for debt service in FY 2021/2022 given the development's delay which was 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.

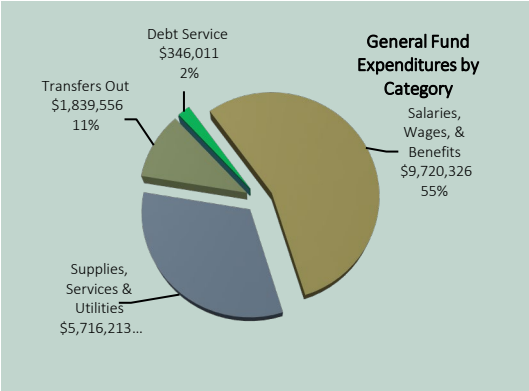
Borough Council also took action in April 2024 to endorse a Business in Our Sites application to DCED that is envisioned to provide much needed funding to assist the current developer with the remediation and redevelopment of this site. The assessed value of this site was $2,377,300, but through the appeal process has been reduced to $218,400. This current exempt assessed value has resulted in a decrease of real estate taxes for the Borough of $9,057.

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FY 2026 Expenditures Forecasted to Increase by 7.05% Primarily Attributed to Labor Costs

2026 Operating Expenditures: The FY 2026 Proposed General Fund Operating Expenditures are anticipated to increase primarily attributed to labor costs for funding of previously unfilled positions, cost of living adjustment, rising medical insurance costs, and rising electricity costs.



General Fund Debt Service Principal Balance $731,215 as of 12/31/2025): 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 $7,021,031 as of 12/31/2025: Beginning in 2017, all general capital projects are now recorded in the Capital Projects Fund. No capital projects are recorded in the 2026 General Fund Budget.

Capital Projects: $8,827,094 of capital projects will be undertaken and paid for 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 2026 funding at $4,769,264.

General Fund Recap: The Proposed FY 2026 is considered balanced and will use Appropriated Fund Balance to close the anticipated deficit of $1,703,228. A portion of this deficit is related to one-time capital projects totaling $1,242,887 while the remainder can primarily be attributable to debt service payments in the amount of $460,341.

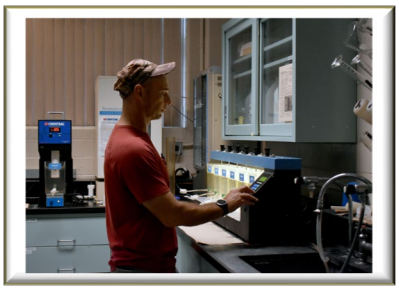
Rising interest rates and investments have improved revenues that help offset previously anticipated operating expenses. However, the Borough's operating and capital needs are expected to outpace anticipated revenues in the long term. Specifically, successful budget management in the past several years 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.

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Water Fund Overview

FY 2024 Audit – Revenues Exceed Expenditures- Surplus of $576,479
FYE 2025 Projections: Expenditures Exceed Revenues Est. at $1,478,969
FY 2026: 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.

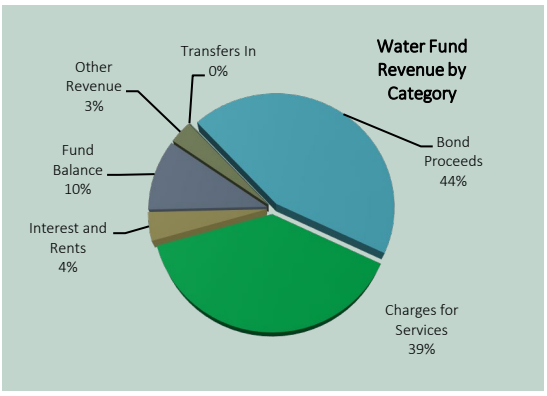


FY 2024 Audit – Revenues Exceed Expenditures: FY 2024 audit resulted in revenues exceeding expenditures by $576,479. The surplus of funds generated is dedicated to the Water Fund that supports the continued implementation of the Capital Improvement Plan to address water system infrastructure needs.

FYE 2025 Projections: The FYE 2025 Water Fund currently projects that expenditures will exceed revenues due to one-time capital projects totaling $1,478,969.

FY 2026: 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 2026 Draft Budget, the study's recommended 11% increase has been incorporated to cover borrowing needs and capital fund targets. If approved, rates would increase from $6.79 to $7.54 per 100 cubic feet.

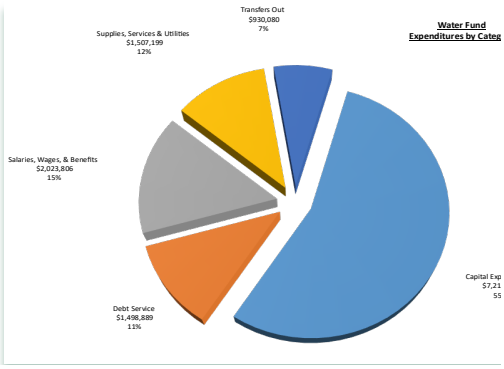




The FY 2026 Water Fund includes an anticipated budget deficit of $1,326,362 related to capital projects, which is recommended to be closed with the use of Appropriated Fund Balance Reserves.

2026 Revenues: The FY 2026 Water Fund anticipates that revenues will decrease by approximately 3.75%, which can be attributed to there being no debt issuance in 2026 as compared to prior years. Major revenue sources in the Water Fund consist of charges for services and the use of previous bond proceeds.

2026 Operating Expenditures: The Proposed Budget anticipates that operating expenditures will increase by approximately 7.79% due primarily to increases in salaries, wages, and benefits as well as an approximate 40% increase to electricity costs.



2026 Capital Projects: $7,219,000 of capital projects will be undertaken and paid through previously 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: $32,249,470.

2026 Budget Deficit: The FY 2025 Proposed Budget anticipates a deficit of $1,326,362, 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 through FY 2026. There are no additional planned debt issuances for FY 2026.

Water Fund Debt Service Principal Balance $12,341,612 as of 12/31/2025: 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	
2026	$ -
2027	$ 11,370,000
2028	$ 3,921,600
2029	$ 1,244,776
2030	$ 2,800,000
TOTAL	$19,336,376

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Water Fund Recap: The FY 2026 Proposed Budget includes a water rate increase of 11% resulting in customers paying $7.54 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 2026 who consumes 1100 cubic feet quarterly can anticipate a $83 quarterly water bill. A family of four who consume 4400 cubic feet could expect a quarterly water bill of $331.

The FY 2026 Water Fund includes an anticipated budget deficit of $1,326,362 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 91.92%.

Water Utility Billing - Municipal Comparison: The Borough is often asked about its utility rates and how they compare with other municipalities within the region. To the right is the most up-to-date information available through staffs' 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	88.38	93.03	181.41	$48 per ERU per semi-annual
	Shippensburg Borough	79.89	102.40	182.29	$5 per month
	South Middleton Township	64.60	152.00	216.60	No
	Borough of Carlisle	108.93	122.89	231.82	$21 per EDU
	Newville Borough	143.51	103.21	246.72	No
	Upper Allen Township	190.20	99.50	289.70	$16.15 per ERU quarter
	Hampden Township	225.26	102.54	327.80	$13.25 per ERU (ERU = 3,534 sq feet)
	Lower Paxton Township	190.20	158.00	348.20	$26 per quarter
	Mechanicsburg Borough	225.26	136.00	361.26	30 Per ERU
***	Silver Spring Township	225.26	144.00	369.26	$9 per month
	Camp Hill Borough	225.26	201.00	426.26	$30 per qtr (2500-4999 sqft)
	Lemoyne Borough	225.26	291.28	516.54	$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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Stormwater Fund Overview

FY 2024 Audit: Revenues Exceed Expenditures – Surplus of $106,225
FYE 2025 Projection: Expenditures Est to Exceed Revenues by $588,879
FY 2026: 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 2024 Audit – Revenues Exceed Expenditures: The FY 2024 Budget was built with expenses exceeding revenues by $592,216 which was related to use of reserves to cover one-time capital projects. The audit resulted in revenues exceeding expenditures by $106,225. 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 2025 Projection: The FY 2025 Stormwater Fund was built with expenses anticipated to exceed revenues by $86,517. However, current projections suggest that expenditures will exceed revenue by $588,879 due primarily to 2025 Capital Projects. Appropriated Fund Balance is being used to close the Capital Projects funding gap rather than opting to issue debt in 2025 as previously planned.

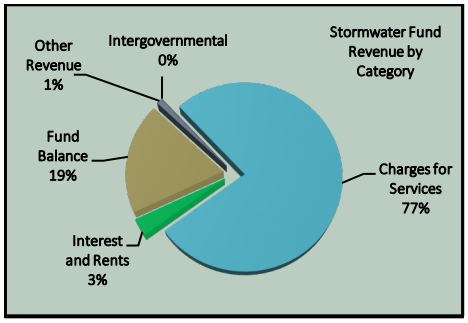
Fiscal Year 2026: For the purposes of the FY 2026 Budget, no fee increase is recommended, nor has it been incorporated, to cover any borrowing needs or capital. However, as capital project costs increase a detailed rate analysis is warranted and will be completed in FY 2026 with recommendations made for FY 2027 and thereafter. While FY 2026 Stormwater Fund Budget Expenses are currently expected to exceed Budget Revenues by $428,565, this deficit is attributed to capital projects planned in FY 2026. 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.

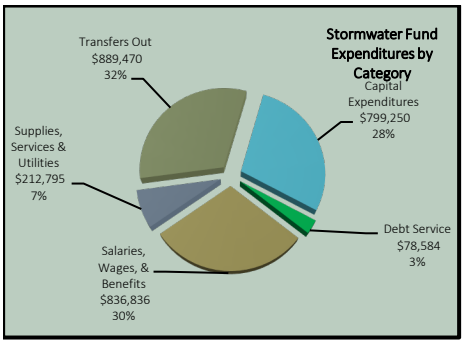
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2026 Revenues: In July 2019, the Borough implemented the Stormwater Fee to address stormwater-related issues within the Borough limits. Unlike taxes, this fee is imposed on all properties within the Borough including tax-exempt properties. The fee 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.



2026 Operating Expenditures: Operating expenditures are anticipated to increase in 2026 by approximately 6.64%, which is primarily attributed to labor costs.



Capital Expenditures: Stormwater capital expenditures totaling $799,250 including a project related to the Orange Street Basin Conversion, Engineering Evaluation & System Improvements Project, and the evaluation of the Pomfret Street Parking Garage for potential Sustainable Roof Infrastructure.

The current five year planned capital is estimated at: $3,509,770.

2026 Budget Deficit: The FY 2025 Proposed Budget anticipates a deficit of $428,565, which is attributed to capital expenditures. Appropriated Fund Balance is proposed to be used for these capital expenses.

Stormwater Debt Issuance: There is no planned debt issuances planned in FY 2026 with the next issuance planned in FY 2027 in the amount of $882,000.

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

5-Year Debt Issuance Schedule	
2026	$ -
2027	$ 882,000
2028	$ 1,120,000
2029	$ 124,776
2030	$ -
TOTAL	$2,126,776

Stormwater Fund Debt Service Principal Balance $1,150,034 as of 12/31/2025: 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 2026 Budget does not include a fee change for stormwater, but a detailed rate analysis will be conducted. 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 67.40% 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.

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Sewer Fund Overview

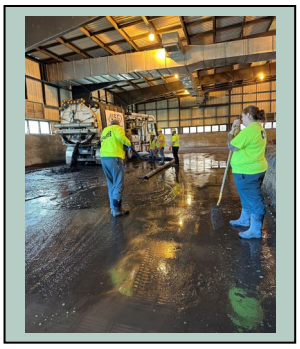
FY 2024 Audit - Revenues Exceed Expenditures – Surplus of $1,556,633
FYE 2025 Projection: Expenditures Est to Exceed Revenues by $1,081,974
FY 2026: No Rate Increase Proposed – Use of Appropriated Fund Balance Recommended



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 2024 Audit – Revenues Exceed Expenditures: In FY 2024, the Borough built the Sewer Fund with Expenses exceeding Revenues by $1,229,665. However, this deficit was attributable to the use of fund balance reserves to support one-time capital projects. The final audited balances resulted in Revenues exceeding Expenses by $1,556,633.

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.



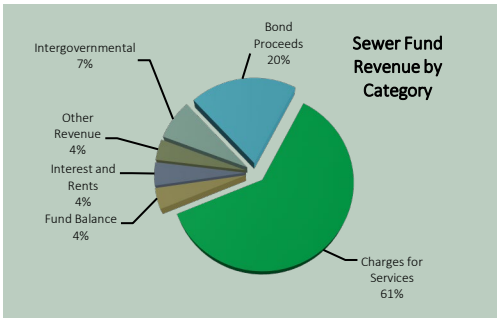
FYE 2025 Projection – Expenditures to Exceed Revenues: The FY 2025 Sewer Fund Budget was built anticipating expenses exceeding revenues by $447,783 however, this deficit was attributed to over $8.2M of capital projects planned in FY 2025; two primary projects are the Bio Solids Upgrade Project and continuance 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 deficit for the year end is now $1,081,974, which 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 2026: 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.

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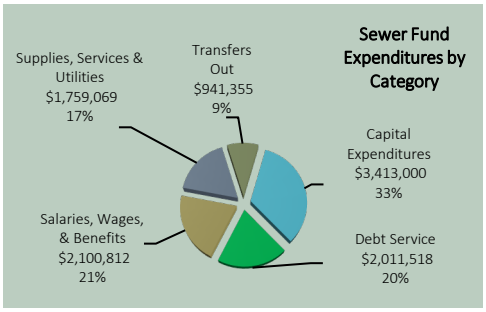
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For the purposes of the FY 2026 Budget, a refreshed analysis was completed, and, due to the pacing of capital projects, no increase is recommended, nor has it been incorporated, to cover any borrowing needs or capital. While FY 2026 Sewer Fund Expenses are currently expected to exceed Revenues by $397,126, this deficit is attributed to capital projects planned in FY 2026. Appropriated Fund Balance Reserves for these capital improvements are recommended.



2026 Revenues: For 2026, the Sewer Fund Budget anticipates that Revenues will decrease by approximately 16.43%, (net of fund balance and bond proceeds) which can be attributed to a reduction in expected contributions towards capital improvements by surrounding municipalities that participate in a sewer system inter-municipal agreement with the Borough. The Borough's inter-municipal partners contribute funding towards capital expenditures when improvements are made to the sewer system in areas they utilize.

2026 Operating Expenditures: The Proposed Budget anticipates that operating expenditures will increase by 3.71%, which is primarily attributed to rising costs of chemicals, employee medical costs, and increases to electricity costs.



2026 Capital Projects: $3,413,000 of capital projects will be undertaken and paid through a combination of bonds, cash, and inter-municipal contributions. One of the top priorities in FY 2026 will be the continuance of the Sanitary Sewer System Rehabilitation Program, a multi-year project that is estimated to cost nearly $13,500,000 over a five-year period. For FY 2026, a total of $1,500,000 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 2026 includes $1,000,000 for this project, understanding that the project could potentially cost over $25,000,000 throughout the next five years.

2026 Budget Deficit: The Sewer Fund includes an anticipated budget deficit of $397,126 due to the planned use of fund balance reserves for capital improvements.

Sewer Fund Debt Service Principal Balance $13,644,077 as of 12/31/2025: 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	
2026	$ 506,305
2027	$ 8,936,386
2028	$ 7,989,120
2029	$ 2,584,504
2030	$ 2,617,510
TOTAL	$22,633,825

Sewer Fund Recap: The FY 2026 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 2026 can expect to see an $84 quarterly bill and a family of four could expect a quarterly bill of $337.

The Borough's fund balance goal is met with an anticipated FY 2026 ending fund balance of reserves at 255.76%.

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. To the right is the most up-to-date information available through staffs' 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	88.38	93.03	181.41	$48 per ERU per semi-annual
	Shippensburg Borough	79.89	102.40	182.29	$5 per month
	South Middleton Township	64.60	152.00	216.60	No
	Borough of Carlisle	108.93	122.89	231.82	$21 per EDU
	Newville Borough	143.51	103.21	246.72	No
	Upper Allen Township	190.20	99.50	289.70	$16.15 per ERU quarter
	Hampden Township	225.26	102.54	327.80	$13.25 per ERU (ERU = 3,534 sq feet)
	Lower Paxton Township	190.20	158.00	348.20	$26 per quarter
	Mechanicsburg Borough	225.26	136.00	361.26	30 Per ERU
***	Silver Spring Township	225.26	144.00	369.26	$9 per month
	Camp Hill Borough	225.26	201.00	426.26	$30 per qtr (2500-4999 sqft)
	Lemoyne Borough	225.26	291.28	516.54	$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 2024 Audit: Surplus Realized of $131,865
FYE 2025 Projection: Surplus of $18,569
FY 2026 Collection Service Programming –Year 4 Pricing Pursuant to Contract

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

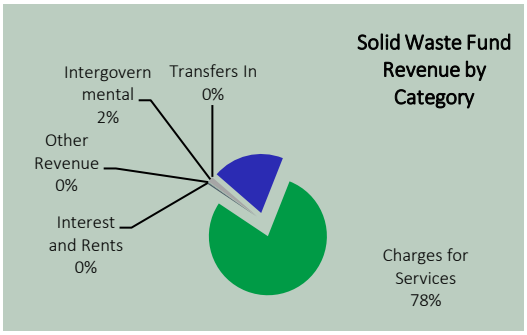
The Borough's contract for solid waste and recycling was due to expire December 31, 2025 however, the Borough agreed to an additional two years as permitted under the contract terms for continued collection services for Years 2026 and 2027. Under the contract, each residential dwelling unit is assessed 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 2024 Audit: Fiscal Year 2024 was the second year of the Borough's new three-year program. At this point, the Fund is essentially 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 2 of the contract $80.25 per quarter, per dwelling unit and $7.92 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 2025 Projection: The FY 2025 Solid Waste Program was Year 3 of an initial three-year contract. The quarterly rate increased by $5.61 ($80.25 to $85.86) and the trash tag rate increased by $1.00 ($7.92 to $8.92). A slight surplus of $18,569 is expected due to an operating grant received related to recycling in 2025.

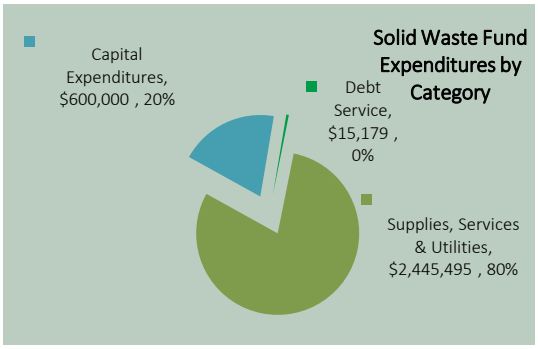
Fiscal Year 2026: The Proposed FY 2026 Solid Waste Program will be in Year 4 of the Borough's extended term contract. The quarterly rate will increase by $6.03 ($85.86 to $91.89), and the trash tag rate will increase by $1.00 ($8.92 to $9.92).



2026 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 which is used to offset unexpected costs.

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2026 Expenditures: The FY 2026 Solid Waste Fund Budget anticipates that expenditures will increase by approximately 9.44% (net of capital expenditures and transfers out) which is attributable to the increase in contracted cost for solid waste and recycling collection as well as budgeted debt service for new debt that may be issued in FY 2026.

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 principal in the Solid Waste Fund. As the Borough considers a potential change to its Solid Waste & Recycling Program, including the potential to manage that service in-house, a potential debt issuance could be needed in FY 2026 in the amount of $600,000.*

Solid Waste Fund Recap: The Proposed FY 2026 Solid Waste Fund is in its fourth 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 ($91.89 per quarter, per dwelling unit and $9.92 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 2026.

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

*NOTE: In response to rising costs and a lack of competitive bidding for the Borough's Solid Waste & Recycling Program, a Solid Waste Municipalization Sub-Committee was formed. The committee—comprising two community members, select Borough staff, and two council members—was tasked with analyzing the feasibility of a Borough-operated waste management program. The analysis considered all factors required to design a competitive program, including staffing, equipment procurement, collection containers and tags, infrastructure, tipping contracts, and other operational expenses. The financial plan addressed funding for both the 10-year operational period and the initial start-up costs.

The Sub-Committee's conservative report concluded that a Borough-run program would provide long-term savings for residents. It would also offer the flexibility to implement operational changes that could improve the community's quality of life. The report projects that savings over a third-party vendor could be realized within the first to sixth year of implementation.

As part of the FY 2026 Budget process, Borough Council may consider a resolution authorizing staff to procure equipment. For conservative budgeting, the plan assumes the most expensive funding method: a $600,000 debt issuance. If Council enacts the resolution, the Borough's current contract would continue, with the new in-house program scheduled to launch on January 1, 2028.

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Parking Fund Overview

FY 2024 Audit: Revenues Exceed Expenditures -Surplus of $336,686
FYE 2025 Projection – Deficit of $209,438
FY 2026 – 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 2024-Revenues Exceed Expenditures: The FY 2024 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 2024 revenues exceeding operating by $336,686.

FYE 2025 Projection-Expenditures Exceed Revenues: The FY 2025 Parking Fund Budget was built with a deficit of $217,795 attributable to capital projects and was recommended to be balanced through use of appropriated fund balance. That deficit is now projected to be $209,438 and will be closed using Appropriated Fund Balance Reserves.

FY 2026:

2026 Revenues: The Parking Fund Budget anticipates that revenues will decrease by approximately $79,540 or 10.58% (net of fund balance and bond proceeds), which can be attributed to a slight reduction in budgeted meter and overtime parking revenue.

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 2026.

2026 Expenditures: The Proposed FY 2026 Budget anticipates that operating expenditures will increase by approximately $84,066 or 11.29%, which is primarily attributed to increases in "Salaries, Wages, & Benefits", which relates to reallocating portions of SCEP and Transportation and Solid Waste employees' salaries to the Parking Fund.

2026 Capital Projects: Planned capital improvements include improvements to the "entry/exit/payment system" at the parking garage as well as infrastructure improvements to the parking garage itself that are anticipated to extend its useful life.

The Parking Fund is also proposed to continue funding the Borough's downtown main street organization (DCA) at the same level as FY 2025.

2026 Budget Deficit: The proposed budget anticipates a budget deficit of $551,401 which is primarily attributable to capital projects. It is recommended that fund balance reserves be used to pay for the 2026 capital projects' funding gap. It is also anticipated that a detailed rate analysis will be finalized in early 2026 with a recommendation for any rate adjustments to come thereafter.

Parking Fund Debt Service Principal Balance $127,059 as of 12/31/2025: 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) and 2021 is $127,059. No debt is being proposed for issuance in FY 2026.

Parking Fund Recap: The FY 2026 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 $551,401 which is primarily 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 113.19%.

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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 $547,360 in FY 2026. These funds, as well as approximately $216,640 in fund balance and interest will be used to meet capital needs.

FY 2026 Capital Projects: $764,000 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.

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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 2026 Budget: The Proposed FY 2026 Budget includes expenditures totaling $9,502,740. Major revenue sources for these projects consist of intergovernmental, bond proceeds, and transfers in. Below captures these major revenue sources.

MAJOR REVENUE SOURCES		
Revenue Source	2026 Budget	Percentage of Revenue
Intergovernmental	$4,295,818	45.21%
Bond Proceeds	$3,121,866	32.85%
Transfers In	$1,839,556	19.36%
Total Major Revenues	$9,257,240	97.42%
Total Capital Projects Fund Revenue	$9,502,740	

The Borough was awarded several grants related to its Capital Program:

- Harrisburg Area Transportation Study - Regional Transportation Plan Grant: The Borough was awarded $2,700,000 in federal funding related to the Borough's Carlisle Connectivity Project. *Approximately $1,100,000 is budgeted to be drawn down in 2026.*
- Pennsylvania Department of Transportation - Multimodal Transportation Fund Grant: The Borough was awarded a total of $3,867,059 in state funding related to the Borough's Carlisle Connectivity Project. Approximately $1,010,690 is budgeted to be drawn down in 2026.
- U.S. Department of Transportation - Safe Street & Roads for All Grant: The Borough was awarded a total of $155,760 in federal funding related to its Comprehensive Safety Action Plan. Approximately $100,000 is budgeted to be drawn down in 2026.
- Pennsylvania Commission on Crime & Delinquency – Public Safety Improvements Grant: The Borough was awarded a total of $1,080,000 in federal funding related to public safety communications and software upgrades. Approximately $482,330 is budgeted to be drawn down in 2026.
- Pennsylvania Commonwealth Financing Authority – Multi-Modal Transportation Fund Grant: The Borough was awarded $750,000 in state funding related to the Borough's Carlisle Connectivity Project. Approximately $641,320 is budgeted to be drawn down in 2026.
- Pennsylvania Department of Community & Economic Development – Municipal Assistance Grant: The Borough was awarded $99,400 in state funding related to the Borough's gateway revitalization planning. Approximately $50,000 is budgeted to be drawn down in 2026.

- Pennsylvania Department of Transportation – Transportation Alternatives Set-Aside Grant: The Borough was awarded $633,000 in federal funding related to the Borough's creation of a shared-use path along Noble Boulevard. Approximately $633,000 is budgeted to be drawn down in 2026.
- Pennsylvania Commonwealth Financing Authority – Local Share Account Grant: The Borough was awarded $96,500 in state funding related to the Borough's purchase of a new fire truck. The full $96,500 is budgeted to be drawn down in 2026.
- Pennsylvania Department of Conservation & Natural Resources: Community Conservation Partnership Program Grant - The Borough was awarded $100,000 in state funding related to the Borough's creation of a new Comprehensive Recreation, Park, and Open Space Plan. Approximately $90,000 is budgeted to be drawn down in 2026.
- Pennsylvania Department of Transportation – Green Light Go Grant: - The Borough was awarded $493,040 in state funding related to the Borough's upgrading of signalized traffic intersections. Approximately $447,260 is budgeted to be drawn down in 2026.
- Pennsylvania Department of Transportation – Transportation Infrastructure Investment Funding Grant: The Borough was awarded $1,200,000 in state funding related to the Borough's Carlisle Connectivity Project. Approximately $516,420 is budgeted to be drawn down in 2026.

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.

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FY 2025 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.

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

- Continued Advancement of the Strategic Plan
- Continued Advancement of TRC & Penn State Dickinson Law Antiracist Development Institute
- Enhanced Community Engagement and Transparency Efforts
- Advanced the Borough's Climate Action Plan
- Continued the Co-Responder Program
- Supported Economic Development and Redevelopment
- Continued the Engagement Services of a Grant Advocacy Consultant
- Obtained the GFOA Award for Excellence in Financial Reporting for FY 2023
- Received GFOA Budget Award for FY 2024
- Received an Unmodified Audit Opinion for FY 2024
- Continued Implementation of Carlisle Urban Redevelopment Plan

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

- Provided a 2025 Balanced Budget
- Maintained the Moody's Credit Rating of Aa1
- Pursued and Obtained Various Grant Funding
- Collaborated with Consultant on Parking Program
- Assumed Active Role in CDBG Loan and Grant Process

- Continued Robust Fire Safety Education Programming
- Established a Fire Department Safety Committee and Department-wide Safety Officer
- Continued Police Department Fleet Conversion
- Continued Financial Support for Self-Sustaining K9 Program
- Added First Fully Electric Vehicle to Police Fleet
- Augmented Customer Service with the Addition of CSOs – nonuniformed

- Installed Water Bottle Stations
- Flushed & Televised 8,358 feet of sanitary sewer main
- Completed Leak Detection for Entire system and Repaired Identified Leaks
- Completed MS4 Public Outreach Seminars
- Submitted MS4 Progress Report to PaDEP by Regulatory Deadline
- Serviced over 7,100 Compost Site Visits
- Successfully Completed all Annual Proficiency Testing Requirements to Maintain Certifications for Drinking Water Microbiology, Wastewater Chemistry, and Microbiology and Biosolids.
- Updated Quality Manual and Several SOPs to Reflect Current Lab Practices

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- Completed renovation of the Main Lab Space to Maintain Safety & Provide Efficiency in Testing
- Upgraded Automated Controls at Pump Station #1
- Completed Upgrades and Expansion at Pump Station #2
- Maintained Compliance with all Regulatory Requirements & Generated Total Nitrogen and Total Phosphorous Credits for Potential Sale
- Land Applied 1,077 Tons of Dewatered Biosolids
- Continued Work on Design Phase of Biosolids Upgrade Project
- Assisted Penn State University research team with Biosolids and Plant Samples for their PFAS Study
- Met All Testing Requirement of the Safe Drinking Water Act
- Secured Necessary Permits for Equipment Replacements
- Provided Support of Ridge Street Water Tank Replacement Project including final design, permitting, and bidding

- Continued with Final Phase of Carlisle Connectivity Project
- Supported Vision Zero Initiative
- Developed a Two-Year Roadway Maintenance Plan
- Upgraded Pedestrian Curb Ramps in Conjunction with Roadwork
- Completed Signal Maintenance in Accordance with PennDOT Traffic Signal Technology Grant Funding
- Worked with PennDOT to Install Lead Pedestrian Interval at Eight Signalized Intersections
- Completed Quarterly Inspections of Borough-owned Streetlights
- Completed Replacement of Underground Wiring on High Street



- Constructed Community Garden on North West Street with Neighborhood Participants
- Prepared Recommendations for the Land Use Reform Subcommittee & Borough Council

- Completed Skate Spot Mural as Community Art Project Via Grant with CAIU and the Pa Council on Arts
- Created Study Committee and Created Scope for Comprehensive Park & Open Space Plan
- Recreation Services Served 4,942 Participants from August 2024 through July 2025
- Partnered with Local Non-Profits to Offer Free and Low-Cost Programming to the Community
- Offered New Recreation Programming – Bicycle Safety, Pump Track Clinic, Bike Rodeo, Backyard Birding, Forest Bathing, AARP Safe Driving and Barre.
- Provided Services to 965 Season Pool Pass Holders
- Offered Three Teen Nights for Ages 12-17
- Trained Three Assistant Pool Managers as Certified Pesticide Technicians
- Performed 13 Successful Water Rescues & Provided First Aid 4 Times
- Completed Installation of New Equipment and ADA Accessible Amenities at Heberlig Palmer Park
- Refreshed Basketball Courts at Memorial Park
- Installed New Signage at Forbes Path, Biddle Mission, Memorial, Heberlig Palmer, and Valley Meadows Parks
- Groomed Softball Fields for Approximately 52 Game Nights
- Planted 30 Street Trees During Fall and Spring Program
- Completed Gym #1 Roof

Closing

The Proposed Fiscal Year 2026 Budget has once again been developed to advance Carlisle's 2023 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 2026 budget development and forecasting. Once again, 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 for the significant amount of time and effort put forth by Assistant Manager Richard Juday and Director of Finance Jason Cohen. Your collective efforts and respective contributions were welcomed and have proved extremely valuable in the development and submission of the Fiscal Year 2026 Budget document.

As we near the end of 2025 and look toward 2026, I would be remiss if I did not once again extend much gratitude and appreciation to all of our uniformed and non-uniformed employees. Your demonstrated public service mindset and actions in delivery of services and response to our community's ever evolving needs is exceptional. I thank you for embracing public service and striving to improve the lives and community that we serve. You do so often with limited resources but through your spirit for community, teamwork, and cross-departmental problem solving, the Borough organization steadfastly meets our Mission of providing quality public services that support a safe, diverse, and dynamic community.

Lastly, to Mayor Shultz and Borough Council, I look forward to the opportunity to present the Fiscal Year 2026 Budget for your consideration and continuing collectively to advance Carlisle Borough's Vision with you, our uniformed and non-uniformed personnel, and our community members. Thank you.

Respectfully submitted,

Susan D. Armstrong, Borough Manager



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SUMMARY OVERVIEW

The Borough budget is a robust document that serves to provide as much information as the Reader may find beneficial, getting progressively more detailed as the Reader moves throughout the budget. 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 2026 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 2026 revenues sources as compared to 2025 budget revenue sources in addition to any planned rate changes.

Budget Summary Sources

Fund	Name	2026 Sources	2025 Sources	Differences	2026 Rate Information
01	General Fund	$ 17,622,106	$ 16,460,718	$ 1,161,388	No Rate Change
06	Water Fund	13,178,974	13,692,637	(513,663)	11.0% Rate Increase
07	Stormwater Fund	2,816,935	2,789,520	27,415	No Rate Change
08	Sewer Fund	10,225,754	14,807,166	(4,581,412)	No Rate Change
09	Solid Waste Fund	3,060,674	2,742,546	318,128	$91.89/Qtr & $9.92/Tag
18	Capital Projects Fund	9,502,740	6,658,641	2,844,099	No Rate Change
32	Parking Fund	1,223,654	969,588	254,066	No Rate Change
35	Highway Aid Fund	764,000	752,000	12,000	No Rate Change
		$ 58,394,837	$ 58,872,816	$ (477,979)	

Summary Uses Borough Wide

The following information provides a highlight of 2026 uses / expenditures as compared to 2025 budget uses.

Budget Summary Uses				
Fund	Name	2026 Uses	2025 Uses	Differences
01	General Fund	$ 17,622,106	$ 16,460,718	$ 1,161,388
06	Water Fund	13,178,974	13,692,637	(513,663)
07	Stormwater Fund	2,816,935	2,789,520	27,415
08	Sewer Fund	10,225,754	14,807,166	(4,581,412)
09	Solid Waste Fund	3,060,674	2,698,357	362,317
18	Capital Projects Fund	9,502,740	6,658,641	2,844,099
32	Parking Fund	1,223,654	969,588	254,066
35	Highway Aid Fund	764,000	752,000	12,000
		$ 58,394,836	$ 58,828,627	$ (433,791)

GENERAL FUND

Fund Budget Summary				
Fund	Name	Sources	Uses	Difference
01	General Fund	$ 17,622,106	$ 17,622,106	$ -

Revenues & Rates

- **2026 Tax Rate.** No changes to the tax rates are proposed in the 2026 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 combined bond funds estimated to be available in the General Fund and the Capital Projects Fund as of the end of 2025 are $0.

- **Budget Deficit.** The Borough anticipates using available fund balance reserves as a revenue source to close the gap in the 2026 budget. Use of fund balance reserves in the 2026 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 2026 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 2026 General Fund budget anticipates that expenditures will increase by approximately $1,161,388 or 7.05%, 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 (7.9%), as well as an approximately 40% increase in electricity costs in "Supplies, Services & Utilities".

- **Service Level Changes.** The 2026 budget reflects the addition of a Roadmaster/Solid Waste Manager in the Transportation & Waste Management Department, a Facilities Coordinator in the Public Works Department, and the proposed addition of a civilian Evidence Technician in the Police Department. Additionally, new comprehensive planning will take place for the High Street and North Hanover Street gateways as well as the Park, Recreation, and Open Space plan, both of which will contribute to beautification efforts once the related projects begin.

- **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 reducing 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 $13,160,053 or 102.99% 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 2026. 73% of that 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:		2026		2025
Fund Balance Use	$	1,703,228	$	584,121
Allocation:				
One-Time Funding - Capital Projects	$	(1,242,887)	$	(584,121)

- **Notable Fund Balance Trends.** The 2026 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 2026, the General Fund's operating deficit can be considered to be only $460,341, with the remainder of fund balance reserves ($1,242,887) 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	$ 13,178,974	$ 13,178,974	$ -

Revenues & Rates

- **2026 Rate Change.** A water rate study was conducted in 2024 and proposed a series of rate increases. For 2026, rate increases are proposed to increase 11.0% representing a change in water rates from $6.79 to $7.54 per 100 cubic feet.

  According to the EPA, a typical person uses approximately 7,920 gallons per quarter (1,100 cubic feet). In 2026, the single user could expect to see a $83 quarterly bill and the family of four could expect a quarterly bill of $331. For comparison, 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.

- **No Planned Debt Issuance.** The 2026 budget does not include a planned debt issuance as current bond funds are sufficient for funding needs pertaining to Capital Projects. The bond funds estimated to be available in the Water fund as of the end of 2025 are $5,795,989.

> Fact!
>
> The cost to customers for safe drinking water is about 1¢ per gallon!

- **Budget Deficit.** The Water Fund includes an anticipated budget deficit of $1,326,362 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 2026 Water Fund operating budget projects that expenditures will increase by approximately $430,737 or 7.79% 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 (7.9%) , as well as "Supplies, Services, & Utilities" which relates to the rising cost of treatment chemicals, as well as an approximately 40% increase in electricity costs in "Supplies, Services & Utilities".

- **Planned Capital of $7,219,000 (5 years: $32,249,470).** Largest of which includes the Water System Rehabilitation ($2,000,000), Ridge Street Tank Replacement ($3,500,000), Transmission Line Replacement ($850,000) and PFAS Project ($250,000).

- **Service Level Changing.**
    - **Preventative Maintenance.** The 2026 budget maintains 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 91.92% as a % of operating expenses. Council's goal is 25%.

- **Budget Deficit.** The water fund includes an anticipated budget deficit of $1,326,362 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 2026 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	$ 2,816,935	$ 2,816,935	$ -

Revenues & Rates

- **No 2026 Stormwater Fee Increase.** A stormwater fee increase is not proposed in the 2026 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, including significant examination in 2026 in anticipation of future capital needs.

- **No Planned Debt Issuance.** The 2026 budget does not include a planned debt issuance as current bond funds are sufficient for funding needs pertaining to Capital Projects. The bond funds estimated to be available in the Stormwater fund as of the end of 2025 are $564,197.

- **Budget Deficit.** The stormwater fund includes an anticipated budget deficit of $428,565. 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 2026 by approximately $125,665 or 6.64% which is primarily attributed "Salaries, Wages, & Benefits" which relates to increases in medical insurance costs (7.9%) and cost-of-living-adjustments, as well as an approximately 40% increase in electricity costs in "Supplies, Services & Utilities".

- **Planned Capital of $799,250 (5 years: $3,509,770).** Largest of which are the Orange Street Basin Conversion project ($350,000), the Engineering Evaluation & System Improvement project ($110,000), and the evaluation of Pomfret Street Parking Garage Sustainable Roof Infrastructure ($100,000).

- **Service Level Changing.**
    - **2025/2026 Use of Leaf Vacuum Truck.** The Borough has now purchased and received two Leaf Vacuum Trucks, one of which is compact in size to allow for improved service delivery. 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 67.40% as a % of operating expenses. Council's goal is 25%.

- **Budget Deficit:** The stormwater fund includes an anticipated budget deficit of $428,565 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 2026.

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	$ 10,225,754	$ 10,225,754	$ -

Revenues & Rates

- **2026 Rate Change.** A sewer rate study was completed in 2024 and proposed a rate increase of 13.2% for the 2026 budget. As of the development of this budget, however, no rate increase is being proposed due to a healthy fund balance. Sewer rates are proposed to remain at a rate of $7.66 per 100 cubic feet (approximately 748 gallons) of water consumption in 2026.

  According to the EPA, a typical person uses approximately 7,920 gallons per quarter (1,100 billable cubic feet). In 2026, the single user could expect to see an $84 quarterly bill and the family of four could expect a quarterly bill of $337.

- **Planned Debt Issuance.** The Budget includes a planned debt issuance due to increased funding needs pertaining to Capital Projects. The bond funds estimated to be available in the Sewer fund as of the end of 2025 are $1,549,734.

- **Budget Deficit:** The sewer fund includes an anticipated budget deficit of $397,126 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 suggested 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. As of the development of this budget, however, no rate increase is being proposed for 2026.

Expenses

- **Budget Operating Expenses Increase.** The 2026 sewer fund operating budget anticipates that expenditures will increase by approximately $244,088 or 3.71% (net of capital expenditures) which is primarily attributed to "Supplies, Services, & Utilities" which

relates to rising costs of treatment chemicals as well as an approximately 40% increase in electricity costs, and "Debt Service" which is expected to increase with a 2026 debt issue.

- **Planned Capital of $3,413,000 (5 years: $41,823,470).** Largest of which includes the Sewer System Rehabilitation ($1,500,000) and Bio-Solids Upgrade ($1,000,000).
    - **Bio-Solids Upgrade.** The budget includes proposed improvements Borough's Bio-solids Program. Depending on the final design, future capital costs may include $24 million for the completion of the project.

- **Service Level Changing.**
    - **Preventative Maintenance.** The 2026 budget maintains 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 255.76% as a % of operating expenses. Council's goal is 50%.

- **Budget Deficit:** The sewer fund includes an anticipated budget deficit of $397,126 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 and other improvement projects. The 2026 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	$ 3,060,674	$ 3,060,674	$ -

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 was implemented where the Borough changed the program from a Pay-As-You-Throw to a hybrid program where the Borough bills customers a quarterly fee and charges for the purchase of Trash Tag's for additional trash pick-up. In 2026, the quarterly rate will increase from $85.86 to $91.89 and the price for Trash Tag's will increase from $8.92 to $9.92.

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

- **Planned Debt Issuance.** The Budget includes a planned debt issuance due to the possibility of the Borough providing solid waste and recycling services in house in 2028. Should the Borough opt to do so, bond proceeds will be needed to purchase the necessary equipment in advance. The bond funds estimated to be available in the Solid Waste fund as of the end of 2025 are $0.

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

Expense

- **Budget Operating Expenses Decrease.** The 2026 solid waste fund budget anticipates that expenditures will decrease by approximately 8.80% (net of capital expenditures) which is attributable to the one-time transfer of funds back to the General Fund in 2025.

- **Planned Capital Expenses.** In anticipation of bringing the entire solid waste and recycling collection process in-house beginning in 2028, large vehicles such as trash/recycling collection trucks must often be ordered eighteen (18) months in advance. Therefore, the full complement of fleet vehicles (three trash and two recycling collection trucks may be ordered in June of 2026, if the Borough chooses to proceed.

- **Service Level Changes:**
    - **Overall.** Overall, the program is planned to remain unchanged for 2026, however the Borough has evaluated alternate trash disposal options in preparation for the next contract, with the decision as to whether or not to bring the services in-house, beginning in 2028 pending.

- **Notable Expense Trends.** Primary expenses relate to Solid Waste Collection, Disposal, and Recycling. In 2026, 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 6.16%. 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 currently functions as a pass-through fund.

- **Balanced Budget.** The 2026 budget is balanced with revenues equaling expenses.

- **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 the expenditures are capital in nature with the 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	$ 9,502,740	$ 9,502,740	$ -

Revenues

- **Planned Debt Issuance.** The 2026 Budget includes a planned debt issuance due to increased funding needs pertaining to Capital Projects. The bond funds estimated to be available in the Capital Projects fund as of the end of 2025 are $0.

Expense

- **Budget Expense Increase.** The 2026 budget is anticipated to increase by approximately $2,844,099 or 42% due to increased capital project activity.

- **Planned Capital of $8,827,094 (5 year: $16,520,964).** Largest of which includes the Urban Redevelopment Plan (TIF) – Project 1 ($4,769,264) and the purchase of a new fire engine ($1,137,230).

Changes to Adopted Budget

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

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

PARKING FUND

Fund Budget Summary				
Fund	**Name**	**Sources**	**Uses**	**Difference**
32	Parking Fund	$ 1,223,654	$ 1,223,654	$ -

Revenues & Rates

- **No Parking Rate Increases.** A parking rate increase is not proposed in the 2026 Budget. However, rates will be thoroughly examined in 2026 in anticipation of budgeting for future operational and capital needs.

- **No Planned Debt Issuance.** The 2026 Budget does not propose a debt issuance. The bond funds estimated to be available in the Parking fund as of the end of 2025 are $0.

- **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 years to determine if a rate increase is appropriate. The Borough is also considering changes to its current leasing program which will be further evaluated in 2026 and could potentially offer a way to maximize utilization and revenues related to the Boroughs leased parking lots.

Expense

- **Budget Operating Expenses Increase.** The 2026 parking fund budget anticipates that operating expenditures will increase by approximately $84,066 or 11.29% which is primarily attributed to increases in "Salaries, Wages, and Benefits" which relates to reallocating a portion of employees who are assisting with parking functions salaries, wages and benefits to the Parking fund, as well as an approximately 40% increase in electricity costs in "Supplies, Services & Utilities".

- **Planned Capital of $395,000 (5 year: $872,050).** Largest of which includes replacement of the entry/exit/payment system at the garage ($145,000) and improvements to the parking garage ($100,000) that include infrastructure repairs.

- **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.

Fund Balance

- **Fund Balance Goal Met.** Anticipated ending fund balance reserves are 113.19%. Council's goal is 50%.

- **Budget Deficit.** The Borough anticipates using available fund balance reserves as a revenue source to close the gap in the 2026 budget. Use of fund balance reserves in the 2026 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 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 2026 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. In 2026, the Parking fund's operating deficit can be considered to be only $156,401, with the remainder of fund balance reserves ($395,000) being used to cover one-time capital expenses.

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	$ 764,000	$ 764,000	$ -

Revenues

- **Liquid Fuels Grant.** The 2026 budget reflects an anticipated Liquid Fuels allocation of $547,360.

Expense

- **Planned Capital of $764,000 (5 years: $3,820,000).** All planned capital projects in 2026 relate directly to Street & Highway Improvements ($764,000).

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 and higher interest rates have 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 and high-rate costs. ➢ Rising costs have surpassed net 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 rates increased in a given year.

- **Timeline**:
  - **2026 Budget Considerations:** Capital programming has seen more 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 consistently work to make modifications in the 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, as well as decreasing interest rates – impacting both earnings and projected future debt service, and economic uncertainty potentially effecting earned income and realty transfer tax revenues. The Borough is also investigating the possibility of future renewable energy sources which may be used to offset electrical charges.
  - **2027 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 Borough's Solid Waste and Recycling costs via third-party contract continue to increase by 7% annually, and 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, including maintaining responsible fund balances and using those balances to pay for a portion of capital expenses, thereby mitigating the need for excessive debt issues and debt service.

- **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**:
  - **2026 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.
  - **2027 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**:
  - **2026 Budget Considerations**: In 2026, the Borough was told to expect a 7.9% 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 2026 budget process.
  - **2027 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 the 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, thereby eliminating the financial responsibility of funding the defined-benefit payments for those employees.

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**:
  - **2026 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.
  - **2027 and Beyond Considerations**: Although not anticipated, if the Borough were not to continue to receive state aid to fund its existing pension plans, this will result in significant contributions required from each of the funds. When monitoring our long-term projections, we keep this possibility in mind.

GENERAL FUND MULTI-YEAR PROJECTIONS *(Potential Rate Increases Not Considered In This Table)*						
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Revenue	15,730,187	12,809,598	12,854,751	12,926,722	13,014,071	13,118,757
Admin Transfer	-	3,004,280	2,894,563	2,991,423	3,086,982	3,088,255
Capital Revenue	-	105,000	-	-	-	-
Total Revenue	15,730,187	15,918,878	15,749,314	15,918,145	16,101,053	16,207,012
Operating Expenses	13,935,081	12,778,270	14,128,778	14,517,319	14,853,355	15,326,161
Admin Transfer	-	3,004,280	2,894,563	2,991,423	3,086,982	3,088,255
Capital Expenses	1,299,446	1,839,556	1,962,600	1,825,600	699,494	791,400
Total Expenses	15,234,527	17,622,106	18,985,941	19,334,343	18,639,831	19,205,816
Net Activity	*495,661*	*(1,703,228)*	*(3,236,627)*	*(3,416,197)*	*(2,538,778)*	*(2,998,804)*
Projected Ending Fund Balance	14,863,282	13,160,054	9,923,427	6,507,230	3,968,451	969,647
% of Operating	107%	103%	70%	45%	27%	6%

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 6%, in 2030.

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 understanding overall trends and to allowing 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
2026	$ 460,341	N/A	3.81 mills
2027	$ 1,274,027	22.57%	4.67 mills
2028	$ 1,590,597	4.49%	4.88 mills
2029	$ 1,839,284	3.48%	5.05 mills
2030	$ 2,207,404	4.95%	5.30 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 Fund's 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**:
  - **2026 Budget Considerations**:
    In 2026, no tax rates are recommended, with budget operating costs being covered by budget revenues, including fund balance. Rising bank and investment rates have provided improved revenues that helped to offset previously anticipated operating decreases, but the rate environment is expected to regress going forward, warranting increased scrutiny in future years.
  - **2027 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 has 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 the biking and skating communities that has increased their involvement in the community at large. 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.

- **Timeline**:
  - **2026 Budget Considerations**:
    In 2026, the Borough is set to complete 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. In 2026, as the project is completed, the Borough anticipates that it's grant-matching responsibilities of approximately 20% of the project cost, or about $1,500,000 will have to be paid out.

- **2027 and Beyond Considerations**:
  The development of this project has taken many years, with significant delays in part to COVID-19 and rising costs, but 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 in order to increase assessed property values within this project area, to potentially see additional revenues 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**:
    - **2026 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.
    - **2027 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**:
  - **2026 Budget Considerations**: The 2026 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.
  - **2027 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 cease 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 was also 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, the uses of which have yet to be defined, in addition to multiple transportation-related grants for specific projects. While these grant funds are useful, they are not recurring and as such are not relied on to cover operating costs.

- **Timeline**:
  - **2026 Budget Considerations**: The 2026 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.
  - **2027 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. Federal regulations, which require compliance updates to sidewalk ramps in order 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**:
    - **2026 Budget Considerations**: The 2026 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 street restoration programs given the rising costs of materials.
    - **2027 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 MULTI-YEAR PROJECTIONS *(Potential Rate Increases Not Considered In This Table)*						
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Revenue	5,380,539	6,056,627	6,043,223	6,049,424	6,055,778	6,062,290
Capital Revenue	-	5,795,985	11,370,000	3,921,600	1,244,776	2,800,000
Total Revenue	5,380,539	11,852,612	17,413,223	9,971,024	7,300,554	8,862,290
Operating Expenses	5,451,689	5,959,974	6,549,803	6,840,689	6,935,142	7,189,076
Capital Expenses	1,407,820	7,219,000	14,660,000	5,002,000	1,668,470	3,700,000
Total Expenses	6,859,508	13,178,974	21,209,803	11,842,689	8,603,612	10,889,076
Net Activity	*(1,478,969)*	*(1,326,362)*	*(3,796,580)*	*(1,871,665)*	*(1,303,059)*	*(2,026,786)*
Projected Ending Fund Balance	6,804,545	5,478,183	1,681,603	(190,062)	(1,493,120)	(3,519,906)
% of Operating	125%	92%	26%	-3%	-22%	-49%

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 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 for 2026, we would end 2027 with a Projected Fund Balance Reserve of $1,681,603 which shown as a % of Operating Expense would be 26%. However, in 2028 that fund balance will fall below the fund balance goal, and therefore projections will be revisited for the 2027 budget in order to determine if further recommended rate increases should be adopted.

Opportunities

The primary opportunity for the water fund in the next few years is to increase 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 and the requirement to replace any lead service lines. 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 draw down 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 installing 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**:
  - **2026 Budget Considerations**: The 2026 budget year reflects continued improvements and rehabilitation to the water distribution system. It also includes the continuing PFAS treatment process project which will take significant financial resources. As such, the Borough will consider implementing the rate increases proposed by the 3rd party consultant discussed above.
  - **2027 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. Such a change to the treatment process could result in significant costs in the near future. The 5-year capital plan includes a planned upgrade to our water treatment facilities totaling $10,250,000.

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)*	2025	2026	2027	2028	2029	2030
Operating Revenue	1,521,500	1,824,173	1,824,183	1,825,030	1,825,916	1,826,843
Capital Revenue	-	564,197	882,000	1,120,000	124,776	-
Total Revenue	1,521,500	$ 2,388,370	$ 2,706,183	$ 2,945,030	$ 1,950,692	$ 1,826,843
Operating Expenses	1,552,979	2,017,685	2,090,961	2,236,220	2,314,171	2,350,528
Capital Expenses	557,400	799,250	1,135,000	1,400,000	175,520	-
Total Expenses	2,110,379	$ 2,816,935	$ 3,225,961	$ 3,636,220	$ 2,489,691	$ 2,350,528
Net Activity	*(588,879)*	*$ (428,565)*	*$ (519,778)*	*$ (691,190)*	*$ (538,999)*	*$ (523,684)*
Projected Ending Fund Balance	1,788,550	$ 1,359,985	$ 840,207	$ 149,017	$ (389,982)	$ (913,666)
% of Operating	115%	67%	40%	7%	-17%	-39%

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 not meet projected spending projections identified during the 2019 program implementation as of 2028. 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 further change significantly if the stormwater engineering evaluation identifies larger capital improvements needed than those that are 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 are 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**:
  - **2026 Budget Considerations**: The 2026 budget year reflects continued improvements and rehabilitation to the stormwater management system.
  - **2027 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 it 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)

	2025	2026	2027	2028	2029	2030
Operating Revenue	7,605,928	7,820,572	12,662,410	12,118,908	7,211,757	7,288,903
Capital Revenue	-	2,008,056	8,936,386	7,989,120	2,584,504	2,617,510
Total Revenue	7,605,928	$ 9,828,628	$ 21,598,796	$ 20,108,028	$ 9,796,261	$ 9,906,413
Operating Expenses	5,874,597	6,812,754	7,204,275	7,749,142	7,900,272	8,122,960
Capital Expenses	2,813,305	3,413,000	16,535,000	15,000,000	3,368,470	3,507,000
Total Expenses	8,687,902	$ 10,225,754	$ 23,739,275	$ 22,749,142	$ 11,268,742	$ 11,629,960
Net Activity	*(1,081,974)*	*$ (397,126)*	*$ (2,140,479)*	*$ (2,641,114)*	*$ (1,472,481)*	*$ (1,723,548)*
Projected Ending Fund Balance	17,821,207	$ 17,424,081	$ 15,283,602	$ 12,642,487	$ 11,170,006	$ 9,446,458
% of Operating	303%	256%	212%	163%	141%	116%

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, although noe are budgeted for 2026.

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 installing 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**:
  - **2026 Budget Considerations**: The 2026 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)*	2025	2026	2027	2028	2029	2030
Operating Revenue	$ 534,389	$ 672,253	$ 675,630	$ 682,033	$ 688,508	$ 695,055
Capital Revenue	-	-	-	-	96,000	-
Total Revenue	$ 534,389	$ 672,253	$ 675,630	$ 682,033	$ 784,508	$ 695,055
Operating Expenses	$ 589,072	$ 828,654	$ 838,776	$ 860,151	$ 889,600	$ 908,781
Capital Expenses	154,754	395,000	75,000	175,000	127,050	100,000
Total Expenses	$ 743,827	$ 1,223,654	$ 913,776	$ 1,035,151	$ 1,016,650	$ 1,008,781
Net Activity	*$ (209,438)*	*$ (551,401)*	*$ (238,146)*	*$ (353,117)*	*$ (232,142)*	*$ (313,726)*
Projected Ending Fund Balance	$ 1,489,366	$ 937,965	$ 699,819	$ 346,702	$ 114,560	$ (199,166)
% of Operating	253%	113%	83%	40%	13%	-22%

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. However, due to planning for consistent future capital needs will take the fund below the fund balance goal as of 2029. The Borough is re-evaluating the parking lease programs in place which may modify the revenue generated in future years. It is anticipated that recommendations from the evaluation will be ready in 2026 and potential adjustments may be 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 area 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 keep the area strong. Carlisle must remain diligent in its oversight of downtown activities, and 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 was 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 in the future.

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**:
  - **2026 Budget Considerations**: The 2026 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.
  - **2027 and Beyond Considerations**: Beyond 2026 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, and 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)	2025	2026	2027	2028	2029	2030
Operating Revenue	2,706,896	2,460,674	2,624,624	3,136,436	3,328,699	3,534,420
Capital Revenue	-	600,000	2,400,000	-	-	-
Total Revenue	2,706,896	$ 3,060,674	$ 5,024,624	$ 3,136,436	$ 3,328,699	$ 3,534,420
Operating Expenses	2,688,326	2,460,674	2,836,751	3,016,436	3,208,699	3,414,420
Capital Expenses	-	600,000	2,400,000	-	-	-
Total Expenses	2,688,326	$ 3,060,674	$ 5,236,751	$ 3,016,436	$ 3,208,699	$ 3,414,420
Net Activity	*18,569*	*$ -*	*$ (212,127)*	*$ 120,000*	*$ 120,000*	*$ 120,000*
Projected Ending Fund Balance	151,652	$ 151,652	$ (60,475)	$ 59,525	$ 179,525	$ 299,524
% of Operating	6%	6%	-2%	2%	6%	9%

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 further evaluated during 2026 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, and instead only include rate changes through the end of the existing contract, which is through 2027.

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**:
  - **2026 Budget Considerations**: The 2026 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. Debt service and capital expenditures are also included in anticipation of bring the services in-house beginning in 2028.

  - **2027 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, and therefore 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 nearly 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 ratepayers 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; bring solid waste and recycling collections in-house, and aging infrastructure in non-water and non-sewer assets.

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



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GOALS & POLICIES



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BOROUGH COUNCIL GOALS

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

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 ways 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, set up, 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 them 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 homeownership 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 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.

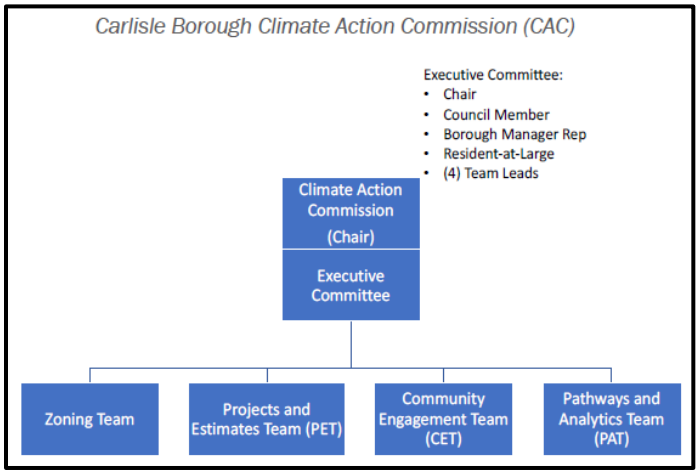
2017 Greenhouse Gas Emissions Borough of Carlisle

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 reduce 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 Commission's 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.

- **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
- 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 reuse 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/awarded 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 2026 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 June/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 invite 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 receive 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**
6/9	Budget Instructions Distributed
6/30	Capital Improvement Project Forms Due
7/7 – 7/18	Department Capital Budget Review Meetings
7/18	2026 Budgets and 2025 Projections Completed in Accounting System
7/21 - 9/5	Department Operating Budget Review Meetings
7/25	Department Descriptive Information Due to Finance
8/18	Outside Agency Packets Mailed
9/1	Schedule Outside Agency Hearings for October Council Meeting
9/8 - 9/22	Budget Analysis and Preparation
9/22	Salary & Benefit Calculations Finalized
9/22	Revenue Estimates Finalized
9/22	Fund Balance Estimates Finalized
9/30	Tax Rate/Fee Increases Decisions Finalized
9/30 - 10/24	Final Analysis & Review
10/1	Outside Agency Hearings
10/20 - 10/24	Senior Staff Budget Review
10/27	Borough Manager's Budget Message Finalized
10/27	Budget Public Hearing Advertised for November Meetings
11/3	Budget Books to Borough Council
11/4	Meeting with Inter-Municipal Agreement Townships
11/17-11/18	Council Budget Hearings
11/18-11/25	Public Review of Budget
11/25	Budget Public Hearing Advertised for December Meeting
12/11	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 2026 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 2026.

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 2026 budget, the Borough uses December 31, 2024, as a starting point. Staff then add projections for 2025 to develop estimated December 31, 2025, fund balances. Those balances are then used to estimate fund balances on 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
12/31/24 Unassigned Fund Balance	$ 14,367,621	$ 8,283,514	$ 2,377,429	$ 18,903,181	$ 133,083	$ 1,698,804
Projected 2025 Revenues	12,976,548	4,915,117	1,416,682	6,016,917	2,706,896	490,618
Projected 2025 Expenses	(12,480,888)	(6,394,086)	(2,005,561)	(7,098,891)	(2,688,326)	(700,056)
Projected 2025 Net Activity	495,660	(1,478,969)	(588,879)	(1,081,974)	18,570	(209,438)
Projected 12/31/25 Fund Balance	$ 14,863,281	$ 6,804,545	$ 1,788,550	$ 17,821,207	$ 151,653	$ 1,489,366
Budget 2026 Revenues	12,914,598	6,668,612	1,980,370	7,820,532	2,460,674	672,253
Budget 2026 Expenses	(14,617,826)	(7,994,974)	(2,408,935)	(8,217,658)	(2,460,674)	(1,223,654)
Budget 2026 Net Activity	(1,703,228)	(1,326,362)	(428,565)	(397,126)	-	(551,401)
Budget 2026 Fund Balance Use - Capital	1,242,887	1,326,362	428,565	397,126	-	395,000
Budget 2026 Fund Balance Use - Operating	460,341	-	-	-	-	156,401
Projected 12/31/26 Fund Balance	**$ 13,160,053**	**$ 5,478,183**	**$ 1,359,985**	**$ 17,424,081**	**$ 151,653**	**$ 937,965**
% Increase or Decrease Vs '25 Projections	-11.46%	-19.49%	-23.96%	-2.23%	0.00%	-37.02%
Projected 12/31/26 unassigned fund balance as % of annual operating expenses (based on '26 Budget)	102.99%	91.92%	67.40%	255.76%	6.16%	113.19%

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 2026 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
12/31/24 Available Reserves	$ 10,030,690	$ 6,747,777	$ 2,025,002	$ 16,604,336	$ 872,487	$ 1,582,675
Projected 2025 Revenues	12,976,548	4,915,117	1,416,682	6,016,917	2,706,896	490,618
Projected 2025 Expenses	(12,480,888)	(6,394,086)	(2,005,561)	(7,098,891)	(2,688,326)	(700,056)
Projected 2025 Net Activity	495,660	(1,478,969)	(588,879)	(1,081,974)	18,570	(209,438)
Projected 12/31/25 Fund Balance	$ 10,526,350	$ 5,268,808	$ 1,436,123	$ 15,522,362	$ 891,057	$ 1,373,237
Budget 2026 Revenues	12,914,598	6,668,612	1,980,370	7,820,532	2,460,674	672,253
Budget 2026 Expenses	(14,617,826)	(7,994,974)	(2,408,935)	(8,217,658)	(2,460,674)	(1,223,654)
Budget 2026 Fund Balance Use - Capital	1,242,887	1,326,362	235,053	397,126	-	395,000
Budget 2026 Fund Balance Use - Operating	460,341	-	193,512	-	-	156,401
Budget 2026 Net Activity	(1,703,228)	(1,326,362)	(428,565)	(397,126)	-	(551,401)
Projected 12/31/26 Fund Balance	**$ 8,823,122**	**$ 3,942,446**	**$ 1,007,558**	**$ 15,125,236**	**$ 891,057**	**$ 821,836**
% Increase or Decrease Vs '25 Projections	-16.18%	-25.17%	-29.84%	-2.56%	0.00%	-40.15%
Projected 12/31/26 reserves as % of annual operating expenses (based on '26 Budget)	69.05%	66.15%	49.94%	222.01%	36.21%	99.18%

Fund Balance Change Analysis

The following analysis uses the Annual Report Fund Balance Projections. In 2026, the General, Water, Stormwater, and Parking Funds each anticipate a change greater than 10% in fund balance. An analysis of those changes follow:

General Fund: The Capital Projects Fund has significant capital needs in the coming years that the Borough will be utilizing fund balance reserves to pay for. However, this fund balance is allocated annually from the General Fund to fund any deficit in the Capital Projects Fund for General Fund-related capital projects or assets. Additionally, the General Fund satisfies the annual debt service on behalf of the Capital Projects Fund, which in 2026 is $596,669, for which a contribution of $460,341 in General Fund fund balance is being budgeted. Council's established goal for fund balance reserves as a percentage of operating expenses is 25% or $3,945,638 and it is currently projected to be $13,160,053.

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 111.14% fund balance reserves as a percentage of operating expenses, which will be utilized as pay-as-you-go financing for the anticipated capital projects planned for the Borough's aging water infrastructure going forward. Council's established goal for fund balance reserves as a percentage of operating expenses is 25% or $1,489,994 and it is currently projected to be $5,943,605.

Stormwater Fund: The Stormwater 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 78.69% fund balance reserves as a percentage of operating expenses, which will be utilized as pay-as-you-go financing for the anticipated capital projects planned for the Borough's aging water infrastructure going forward. Council's established goal for fund balance reserves as a percentage of operating expenses is 25% or $495,972 and it is currently projected to be $1,464,803.

Parking Fund: The Parking Fund is currently undergoing some major capital improvements, including improvements to the parking lots, replacement of the parking garage entry/exit/payment system, and implementation of an Electric Vehicle Charging 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 118.47% 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. Council's established goal for fund balance reserves as a percentage of operating expenses is 50% or $414,327 and it is currently projected to be $981,736.

Table 5.

Consolidated Budget Summary

Fund	Name	Sources	Uses	Difference
01	General Fund	17,622,106	17,622,106	-
06	Water Fund	13,178,974	13,178,974	-
07	Stormwater Fund	2,816,935	2,816,935	-
08	Sewer Fund	10,225,754	10,225,754	-
09	Solid Waste Fund	3,060,674	3,060,674	-
18	Capital Projects Fund	9,502,740	9,502,740	-
32	Parking Fund	1,223,654	1,223,654	-
35	Highway Aid Fund	764,000	764,000	-
	Total	58,394,836	58,394,836	

Table 6.

Revenue & Expenditures by Fund

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
Revenue							
General Fund	12,637,017	13,911,261	17,436,653	18,130,184	16,468,539	16,460,718	17,622,106
Capital Projects	1,843,106	8,673,525	5,927,219	5,277,000	9,766,326	6,658,641	9,502,740
Highway Aid	561,832	512,592	556,252	622,966	620,418	752,000	764,000
Water	4,479,020	4,496,913	5,139,407	5,293,634	5,725,913	13,692,637	13,178,974
Stormwater	1,843,674	1,758,042	1,970,982	1,856,054	1,879,146	2,789,520	2,816,935
Sewer	6,694,005	6,479,573	6,927,999	7,457,599	7,871,022	14,807,166	10,225,754
Solid Waste	1,480,230	1,534,015	1,072,948	1,981,080	2,120,278	2,742,546	3,060,674
Parking	416,004	669,391	682,765	734,966	724,659	969,588	1,223,654
Total	29,954,888	38,035,312	39,714,225	41,353,483	45,176,301	58,872,816	58,394,836
Expenditures							
General	12,137,472	12,620,959	16,761,613	17,270,326	17,108,442	16,460,718	17,622,106
Capital Projects	2,019,562	5,369,542	3,927,666	2,530,249	3,101,332	6,658,641	9,502,740
Highway Aid	665,720	604,411	684,096	644,768	583,454	752,000	764,000
Water	3,542,566	3,848,382	4,272,677	4,416,437	4,323,676	13,692,637	13,178,974
Stormwater	1,056,308	1,142,755	1,321,403	1,445,807	888,879	2,789,520	2,816,935
Sewer	5,624,044	5,977,446	6,072,498	5,926,659	5,469,396	14,807,166	10,225,754
Solid Waste	1,656,256	1,675,341	1,318,955	1,963,557	1,989,612	2,698,357	3,060,674
Parking	539,512	517,291	563,796	547,931	559,471	969,588	1,223,654
Total	27,241,440	31,756,127	34,922,704	34,745,734	34,024,262	58,828,627	58,394,836

Table 7.

Revenue & Expenditures by Category

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue							
Real Property Taxes	5,135,094	5,158,546	5,183,045	5,272,126	5,728,896	5,792,949	5,768,299
Other Local Taxes	3,324,705	3,700,380	3,994,194	4,018,931	4,732,287	3,840,306	3,953,314
Licenses & Permits	450,015	541,998	887,223	646,198	641,189	675,402	896,245
Fines & Forfeits	165,940	224,089	236,271	346,138	184,269	209,235	193,774
Interest and Rents	474,250	281,766	1,050,196	2,738,988	2,937,387	2,374,235	1,962,587
Intergovernmental	2,876,979	3,558,078	6,663,116	5,107,580	8,041,418	5,716,379	6,187,048
Charges for Services	13,119,910	13,724,246	13,850,433	14,932,542	15,508,077	16,156,173	16,341,168
Other Revenue	1,468,478	1,694,677	1,845,595	1,377,518	2,007,296	1,588,788	1,577,910
Transfers In	2,727,275	2,887,342	5,998,180	6,847,936	4,495,482	4,871,070	4,855,111
Bond Proceeds	212,242	6,264,190	5,972	65,526	900,000	12,648,253	12,090,104
Fund Balance	-	-	-	-	-	5,000,026	4,569,277
Total	29,954,888	38,035,312	39,714,225	41,353,483	45,176,301	58,872,816	58,394,836
Expenditures							
Salaries, Wages, & Benefits	11,494,007	11,459,742	12,056,069	12,322,665	12,266,417	14,730,294	14,988,965
Supplies, Services, & Utilities	6,643,186	7,054,292	8,116,086	8,373,384	9,225,500	10,665,726	12,023,958
Debt Service	1,598,663	4,815,604	2,008,650	1,919,302	1,914,829	4,689,464	4,652,498
Capital Expenditures	2,505,358	3,038,319	4,176,298	2,695,388	3,163,294	23,563,783	22,017,344
Transfers Out	2,541,998	2,698,717	5,795,848	6,552,786	4,410,244	5,179,360	4,712,071
Depreciation	2,458,228	2,689,453	2,769,753	2,882,209	3,043,978	-	-
Total	27,241,440	31,756,127	34,922,704	34,745,734	34,024,262	58,828,627	58,394,836

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	5,768,299	-	-	-	-	-	-	-	5,768,299
Other Local Taxes (Act 511)	3,953,314	-	-	-	-	-	-	-	3,953,314
Licenses & Permits	896,245	-	-	-	-	-	-	-	896,245
Fines & Forfeits	90,139	-	-	-	-	-	-	103,635	193,774
Interest & Rents	565,196	245,500	54,045	533,434	68,490	433,963	11,380	50,579	1,962,587
Intergovernmental	547,603	4,295,818	547,360	-	-	749,951	46,316	-	6,187,048
Charges for Services	373,181	-	-	5,078,138	1,732,111	6,247,285	2,398,998	511,455	16,341,168
Other Revenue	720,621	-	-	433,780	23,572	389,373	3,980	6,584	1,577,910
Transfers In	3,004,280	1,839,556	-	11,275	-	-	-	-	4,855,111
Bond Funds	-	3,121,866	-	5,795,985	564,197	2,008,056	600,000	-	12,090,104
Fund Balance	1,703,228	-	162,595	1,326,362	428,565	397,126	-	551,401	4,569,277
Total	17,622,106	9,502,740	764,000	13,178,974	2,816,935	10,225,754	3,060,674	1,223,654	58,394,836

Graph 1.

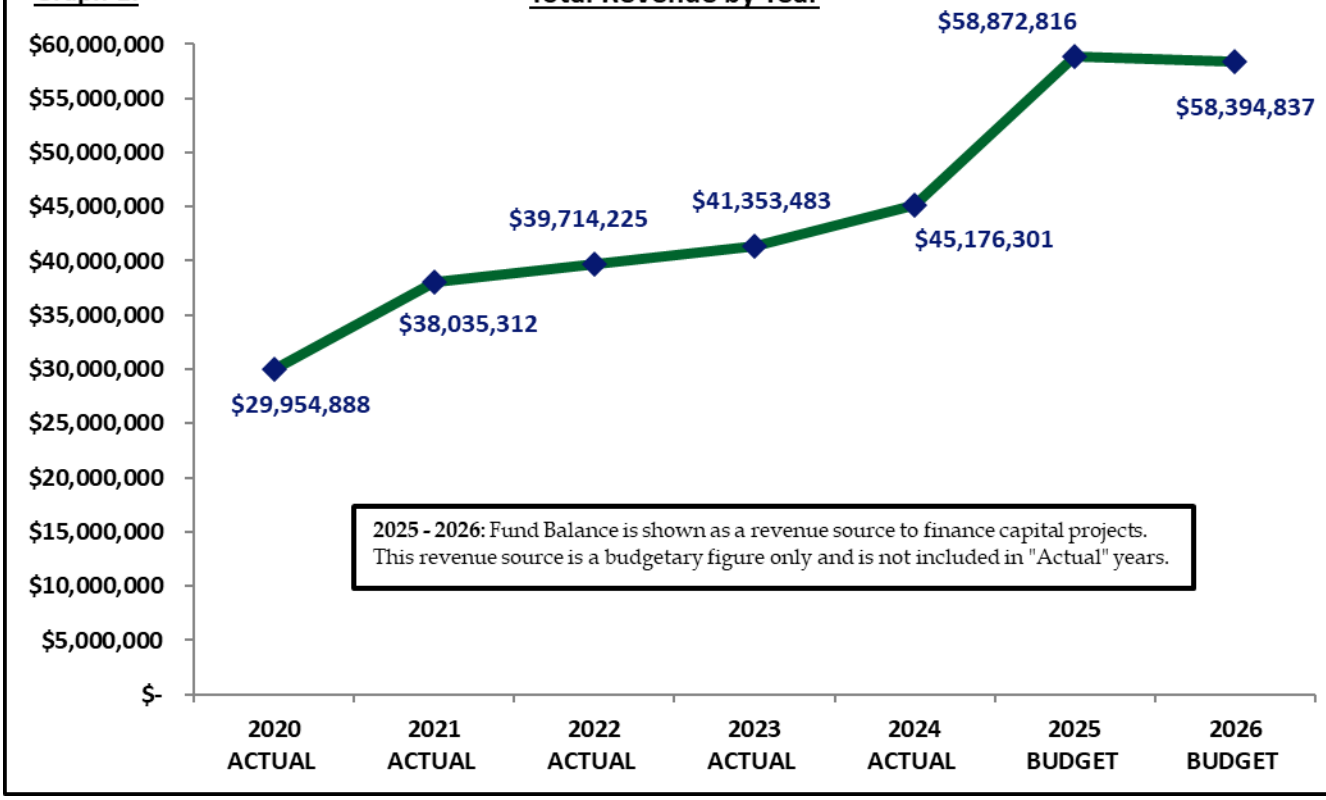
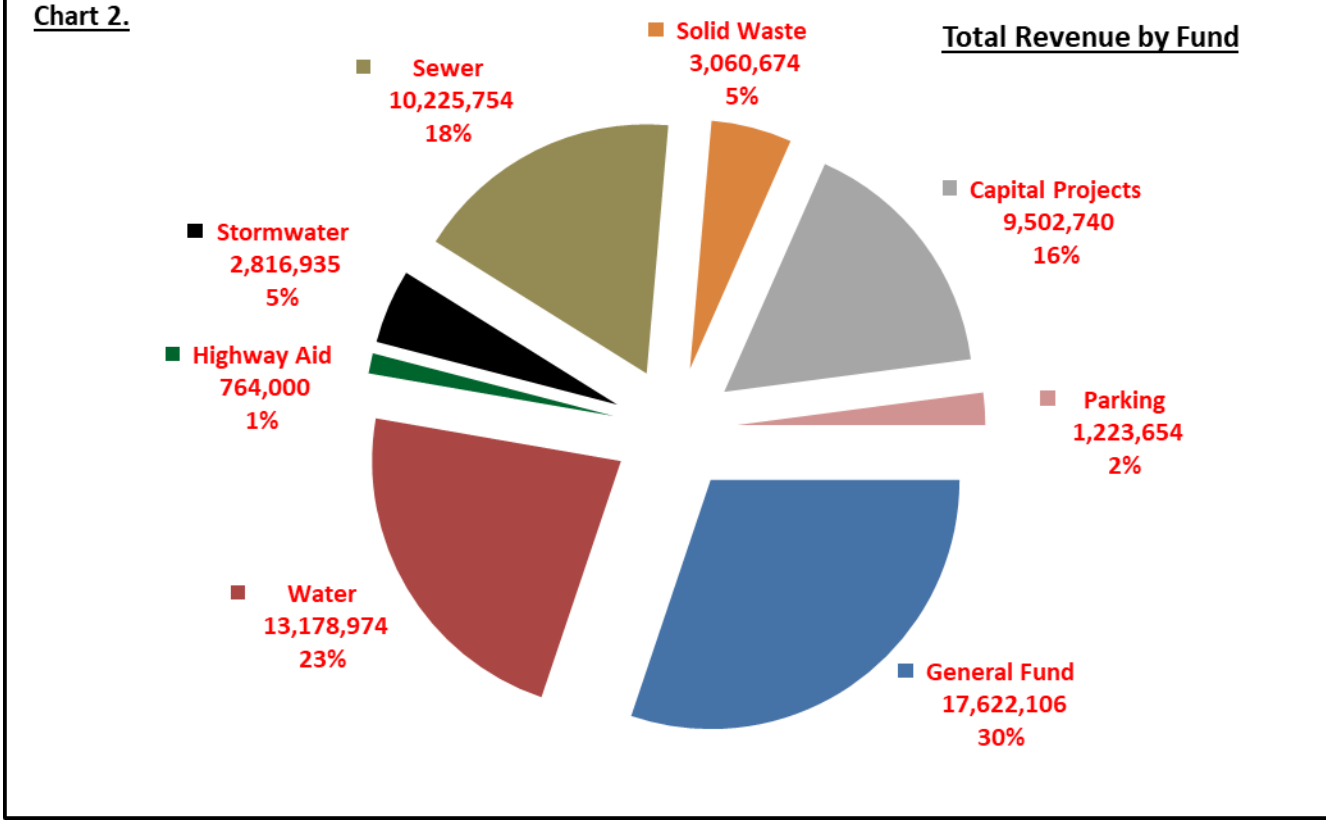


Chart 2.



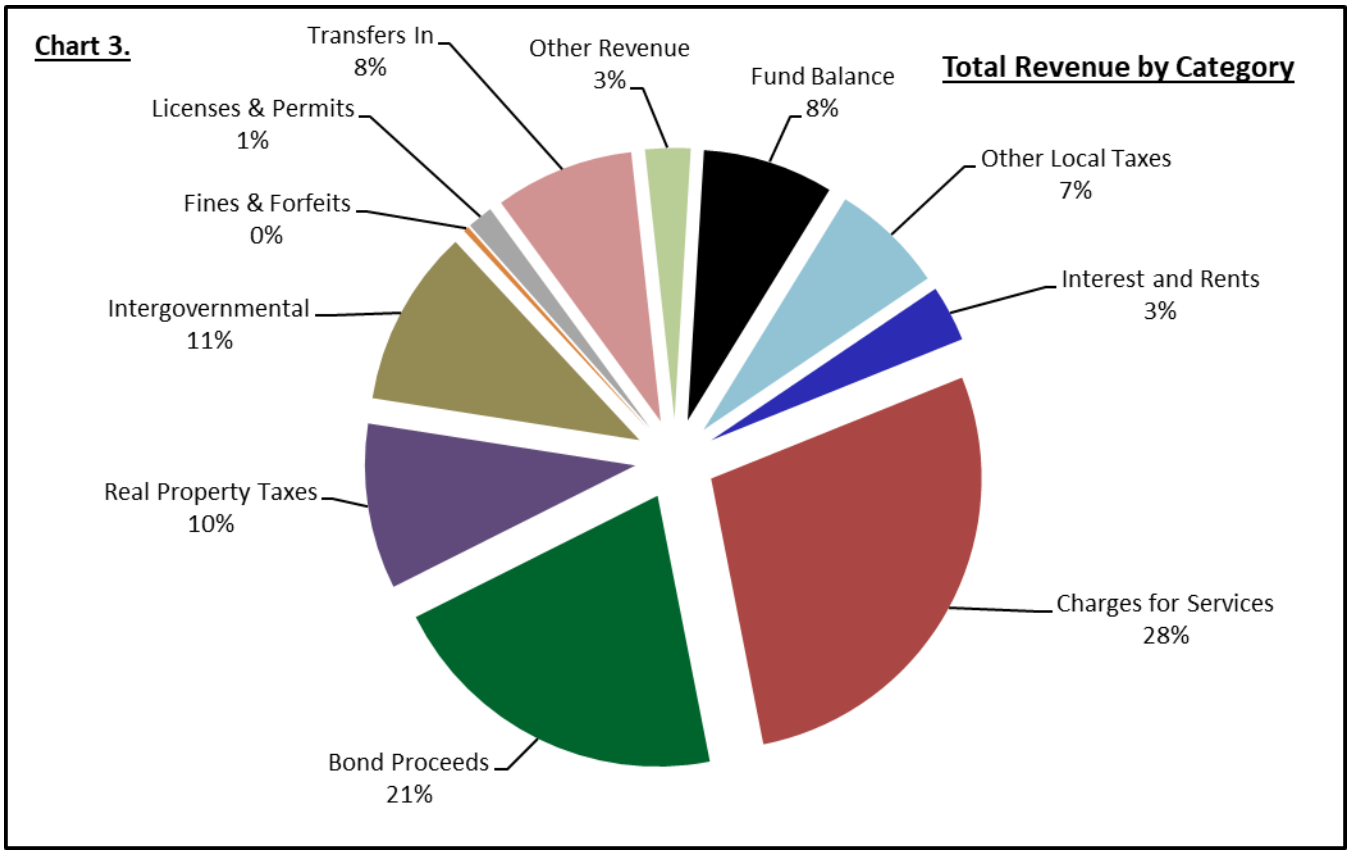


Table 9.

Expenditures by Department

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
Administration	1,552,229	1,356,606	1,715,315	1,946,099	2,130,526	2,641,044	2,825,347
Finance	8,537,350	12,186,597	13,321,017	13,353,251	11,434,142	13,006,786	12,398,076
Fire	1,105,632	1,051,530	1,125,368	1,165,891	1,415,690	1,401,514	2,569,743
Police	4,370,496	4,471,833	4,499,389	4,721,748	4,592,111	5,404,430	5,574,943
Water Resources	8,026,968	8,255,353	8,552,899	9,142,099	9,476,431	28,968,507	24,502,979
Transportation & Waste Management	1,194,492	950,090	909,609	1,415,137	1,002,606	1,581,174	2,550,587
Community Planning & Economic Sustainability	1,572,558	2,488,543	3,362,509	1,470,451	2,932,543	4,127,187	6,167,633
Parks and Recreation	881,715	995,575	1,436,598	1,531,058	1,040,213	1,697,985	1,805,529
Total	27,241,440	31,756,127	34,922,704	34,745,734	34,024,262	58,828,627	58,394,836

Chart 4.

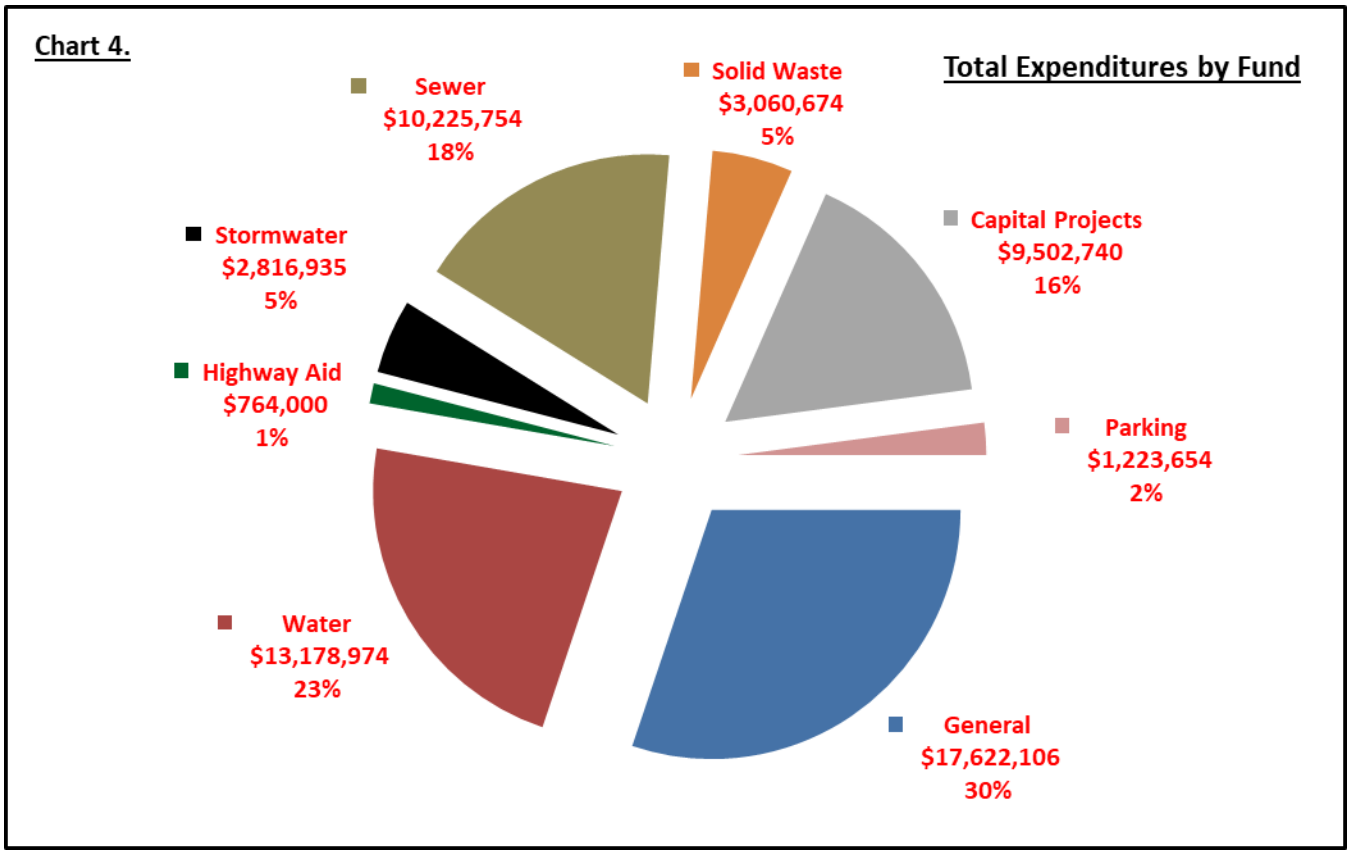

Total Expenditures by Fund
Solid Waste
$3,060,674
5%
Capital Projects
$9,502,740
16%
Parking
$1,223,654
2%
General
$17,622,106
30%
Water
$13,178,974
23%
Highway Aid
$764,000
1%
Stormwater
$2,816,935
5%
Sewer
$10,225,754
18%

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	$ 366,704	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 366,704
401 Manager's Office	661,654	-	-	-	-	-	-	-	661,654
404 Legal Services	125,000	-	-	-	-	-	-	-	125,000
405 Co-responder	177,604	-	-	-	-	-	-	-	177,604
406 Personnel	462,690	-	-	-	-	-	-	-	462,690
407 Information Technology	495,350	117,000	-	-	-	-	-	-	612,350
467 Outside Agencies	19,500	-	-	-	-	-	-	88,000	107,500
486 Property & Casualty Insurance	141,150	-	-	47,075	-	120,710	-	2,910	311,845
Total	2,449,652	117,000	-	47,075	-	120,710	-	90,910	2,825,347
2. Department of Finance									
402 Finance Operations	828,610	-	-	-	-	-	-	-	828,610
402 Water Billing & Collection	-	-	-	88,577	-	-	-	-	88,577
402 Stormwater Billing & Collection	-	-	-	-	39,079	-	-	-	39,079
402 Sewer Billing & Collection	-	-	-	-	-	88,248	-	-	88,248
403 Tax Collection	168,452	-	-	-	-	-	-	-	168,452
445 Parking Operations	-	-	-	-	-	-	-	614,482	614,482
446 Parking Garage	-	-	-	-	-	-	-	378,397	378,397
472 Debt Service	346,011	675,646	-	1,498,889	78,584	2,011,518	15,179	26,671	4,652,498
481 Water Authority	-	-	-	10,125	-	-	-	-	10,125
481 Sewer Authority	-	-	-	-	-	15,200	-	-	15,200
488 Unallocated Employee Benefits	663,963	-	-	55,126	24,022	57,642	-	1,584	802,337
492 Transfers Out	1,839,556	-	-	930,080	889,470	941,355	-	111,610	4,712,071
Total	3,846,592	675,646	-	2,582,797	1,031,155	3,113,963	15,179	1,132,744	12,398,076
3. Fire Department									
411 Fire Department	1,387,513	1,182,230	-	-	-	-	-	-	2,569,743
Total	1,387,513	1,182,230	-	-	-	-	-	-	2,569,743
4. Police Department									
41A Police Administration	796,369	-	-	-	-	-	-	-	796,369
41I Police Investigation	347,727	-	-	-	-	-	-	-	347,727
41P Police Patrol	4,280,847	150,000	-	-	-	-	-	-	4,430,847
Total	5,424,943	150,000	-	-		-	-	-	5,574,943
5. Department of Water Resources									
409 Borough Hall Maintenance	151,200	25,000	-	-	-	-	-	-	176,200
425 Sewer Collection System	-	-	-	-	-	2,400,010	-	-	2,400,010
427 Solid Waste Collection & Disposal	142,492	21,000	-	-	-	-	3,045,495	-	3,208,987
42L Sewer Lab	-	-	-	-	-	430,098	-	-	430,098
42M Lift Stations	-	-	-	-	-	458,119	-	-	458,119
42P Wastewater Treatment Plant	-	-	-	-	-	1,774,288	-	-	1,774,288
42S Bio-Solids Removal	-	-	-	-	-	1,928,566	-	-	1,928,566
430 Public Works Field Operations	373,579	654,250	764,000	-	-	-	-	-	1,791,829
431 Street Cleaning	-	-	-	-	142,230	-	-	-	142,230
447 Stormwater Operations	-	-	-	-	1,643,550	-	-	-	1,643,550
449 Water Lines Maintenance	-	-	-	3,040,429	-	-	-	-	3,040,429
44L Water Lab	-	-	-	312,353	-	-	-	-	312,353
44P Water Treatment Plant	-	-	-	7,073,770	-	-	-	-	7,073,770
450 Water Meter Maintenance	-	-	-	122,550	-	-	-	-	122,550
Total	667,271	700,250	764,000	10,549,102	1,785,780	6,991,081	3,045,495	-	24,502,979
6. Department Transportation & Waste Management									
408 Public Works Administration	241,459	-	-	-	-	-	-	-	241,459
433 Traffic Control	409,826	1,527,700	-	-	-	-	-	-	1,937,526
434 Street Lighting	371,602	-	-	-	-	-	-	-	371,602
Total	1,022,887	1,527,700	-	-	-	-	-	-	2,550,587
7. Department of SCEP									
413 Code Enforcement	1,298,369	4,869,264	-	-	-	-	-	-	6,167,633
Total	1,298,369	4,869,264	-	-	-	-	-	-	6,167,633
8. Department of Parks & Recreation									
451 Parks & Recreation Admin.	235,582	-	-	-	-	-	-	-	235,582
452 Recreation Services	318,399	-	-	-	-	-	-	-	318,399
453 Swimming Pool	227,362	-	-	-	-	-	-	-	227,362
454 Parks Maintenance	608,045	223,150	-	-	-	-	-	-	831,195
455 Shade Trees	10,000	-	-	-	-	-	-	-	10,000
458 Community Center	125,491	57,500	-	-	-	-	-	-	182,991
Total	1,524,879	280,650	-	-	-	-	-	-	1,805,529
Total Expenditures	$17,622,106	$9,502,740	$ 764,000	$13,178,974	$ 2,816,935	$10,225,754	$ 3,060,674	$1,223,654	$58,394,836

Chart 5.

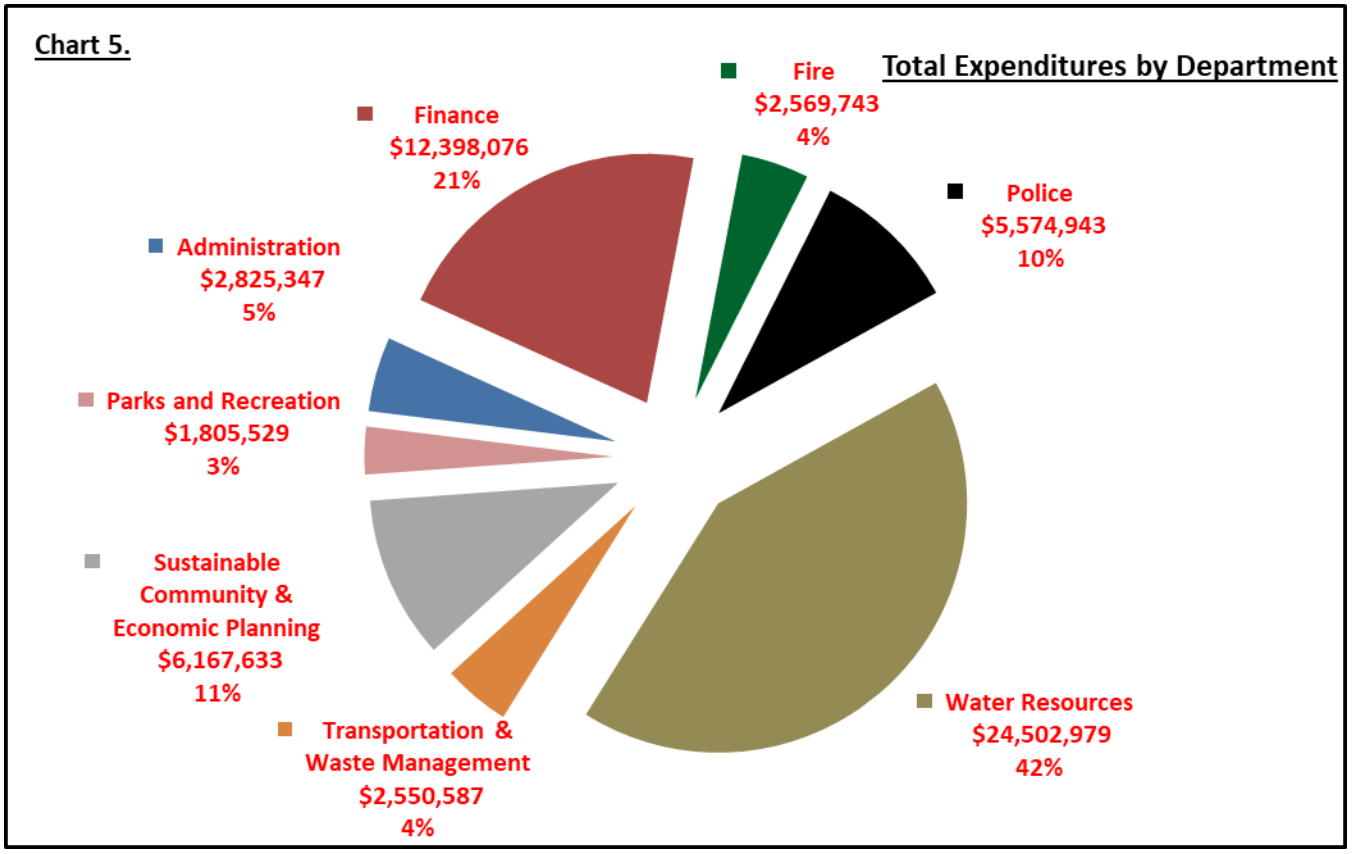
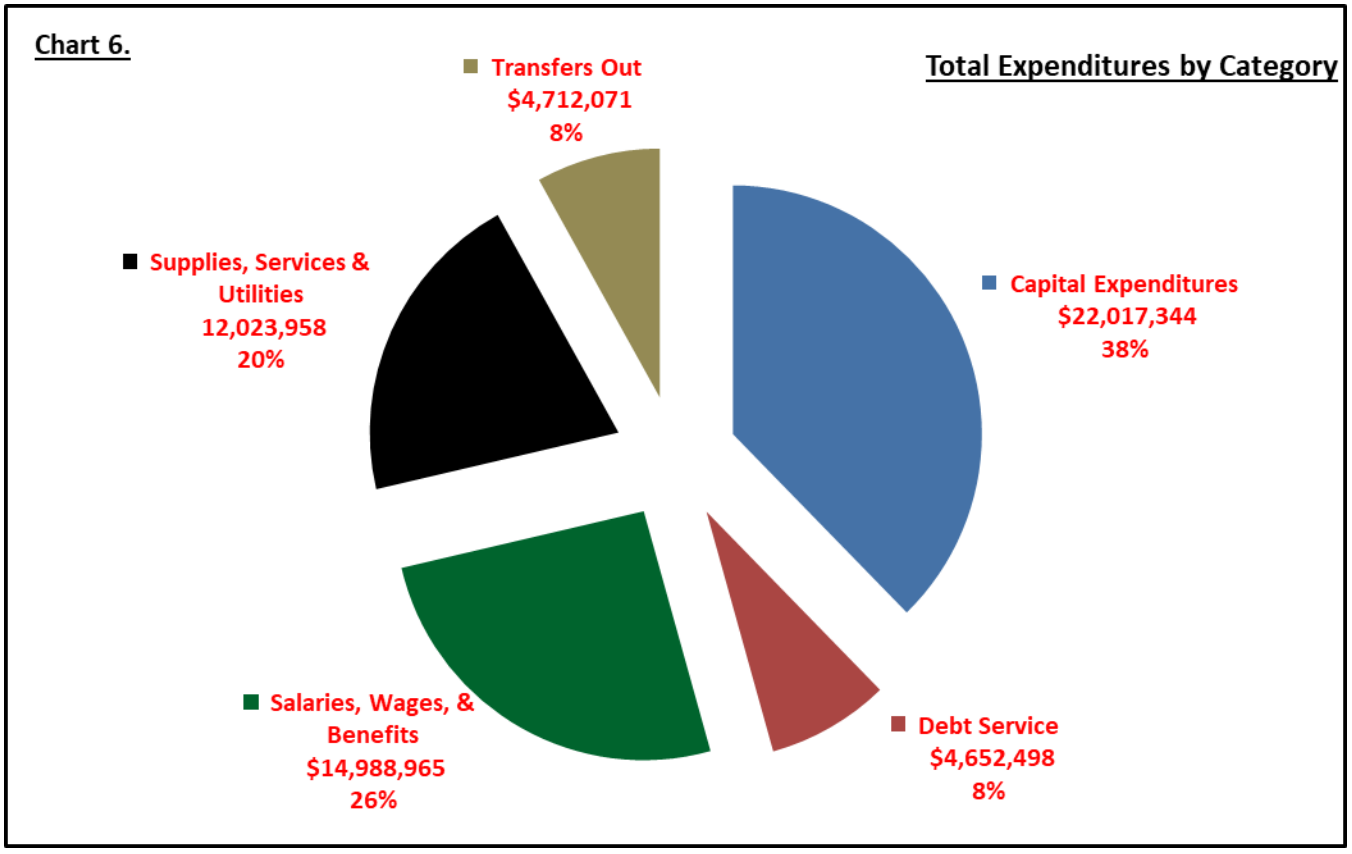


Chart 6.





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General Fund Summary

Fund Description:
The General Fund is the largest governmental fund and is the Borough's chief operating fund. This fund is used to account for all financial transactions except those required to be accounted for in another fund. Departments included in this fund include Administration, Finance, Fire, Police, 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 decrease by approximately $66,650 or 0.51% (net of transfers and fund balance) which can be primarily attributed to an expected reduction in state pension allocations.
- **Tax Rate:** Tax Rates are not proposed to change for the 2026 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 $1,161,388 or 7.05% 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 2026, the Budget Deficit is related to transfers made to the Capital Projects Fund to support capital programing, and to cover the debt service in the Capital Improvement Fund.
- **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 2026 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.

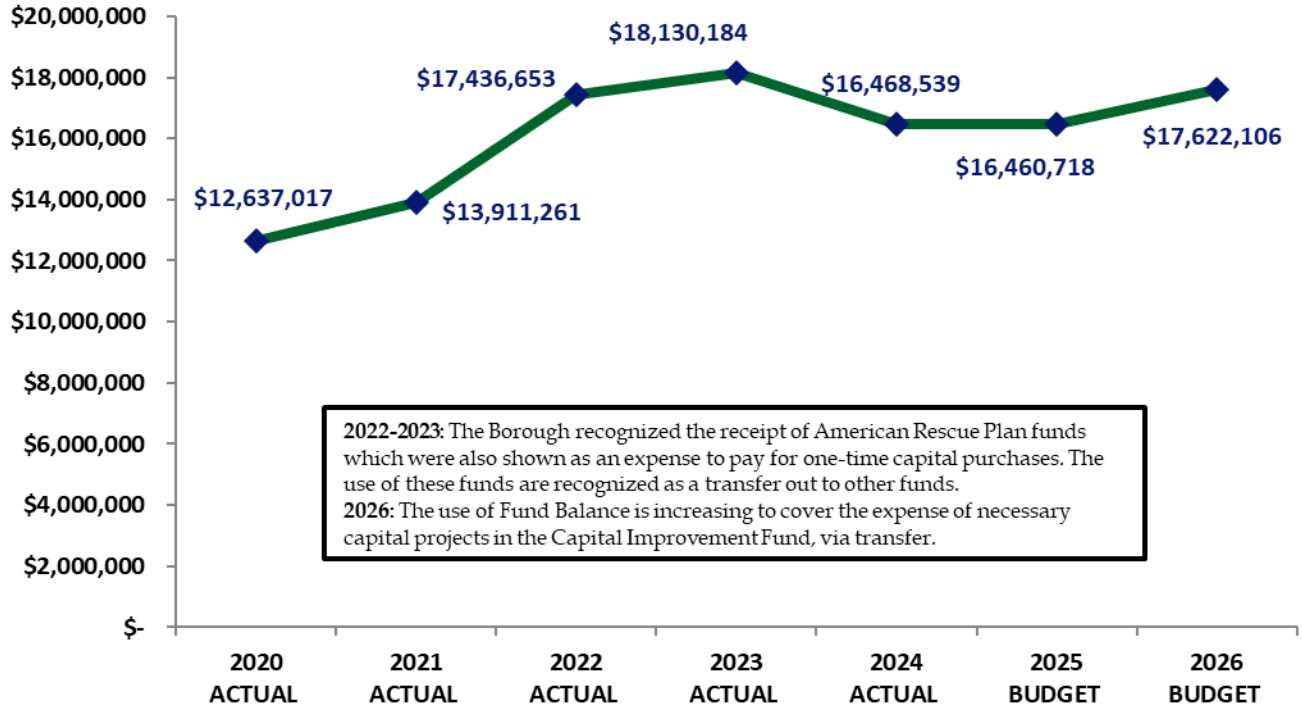
Table 11.

General Fund Revenue & Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue							
Real Property Taxes	$ 5,135,094	$ 5,158,546	$ 5,183,045	$ 5,272,126	$ 5,728,896	$ 5,792,949	$ 5,768,299
Other Local Taxes	3,324,705	3,700,380	3,994,194	4,018,931	4,732,287	3,840,306	3,953,314
Licenses & Permits	447,615	535,598	881,817	646,198	641,189	675,402	896,245
Fines and Forfeits	84,200	74,158	106,792	239,953	87,764	82,717	90,139
Interest and Rents	138,956	91,842	261,832	626,682	609,839	614,070	565,196
Intergovernmental	1,010,299	1,201,770	3,847,159	3,782,222	3,340,893	930,941	547,603
Charges for Services	75,932	217,921	309,415	339,376	356,160	312,446	373,181
Other Revenue	485,061	733,104	676,388	601,085	843,971	732,417	720,621
Transfers In	1,935,155	2,197,942	2,176,011	2,538,087	85,238	2,895,349	3,004,280
Bond Proceeds	-	-	-	65,524	-	-	-
Fund Balance	-	-	-	-	42,302	584,121	1,703,228
Total	$12,637,017	$13,911,261	$17,436,653	$18,130,184	$16,468,539	$16,460,718	$17,622,106
Expenditures							
Salaries, Wages, & Benefits	$ 7,800,742	$ 7,715,092	$ 7,855,871	$ 8,519,809	$ 7,893,238	$ 9,680,597	$ 9,720,326
Supplies, Services, & Utilities	2,964,903	3,191,253	4,343,296	3,832,618	4,392,111	5,055,636	5,716,213
Debt Service	668,704	974,806	668,301	678,271	450,679	425,039	346,011
Capital Expenditures	11,752	69,283	-	-	2,495	-	-
Transfers Out	691,371	670,525	3,894,145	4,239,628	4,369,919	1,299,446	1,839,556
Total	$12,137,472	$12,620,959	$16,761,613	$17,270,326	$17,108,442	$16,460,718	$17,622,106

Graph 2.

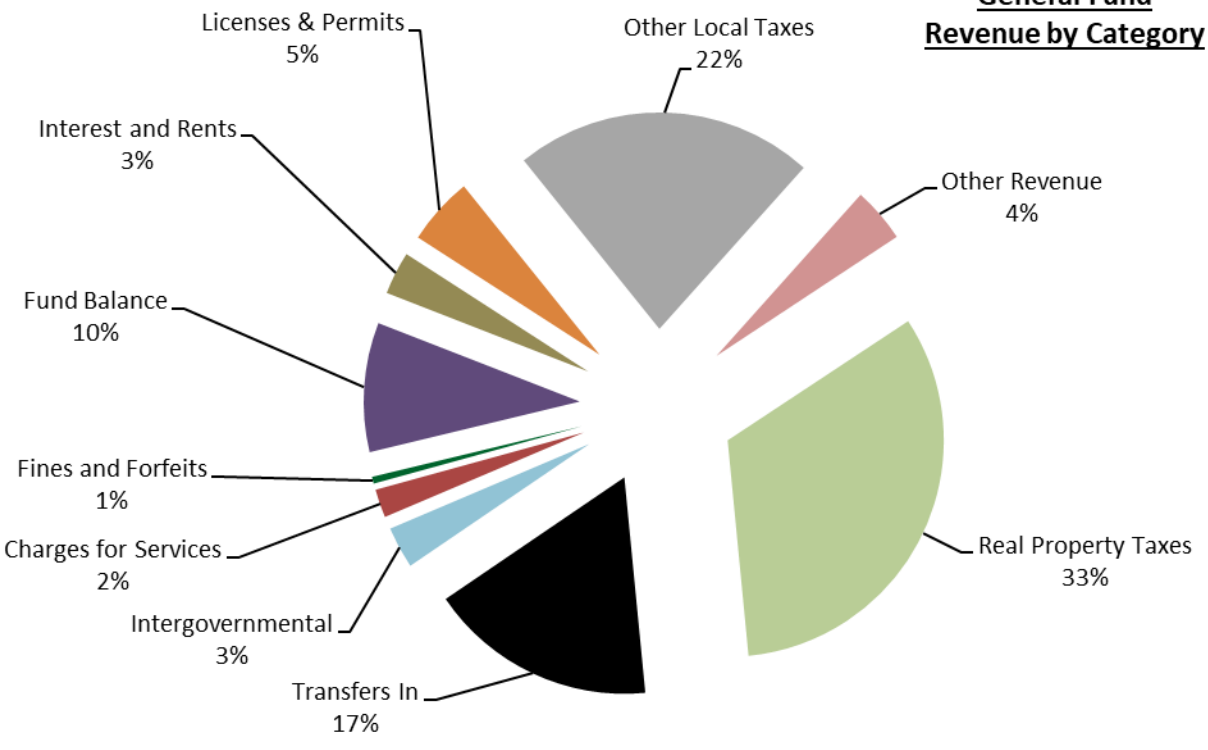
General Fund Revenue by Year



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.
2026: The use of Fund Balance is increasing to cover the expense of necessary capital projects in the Capital Improvement Fund, via transfer.

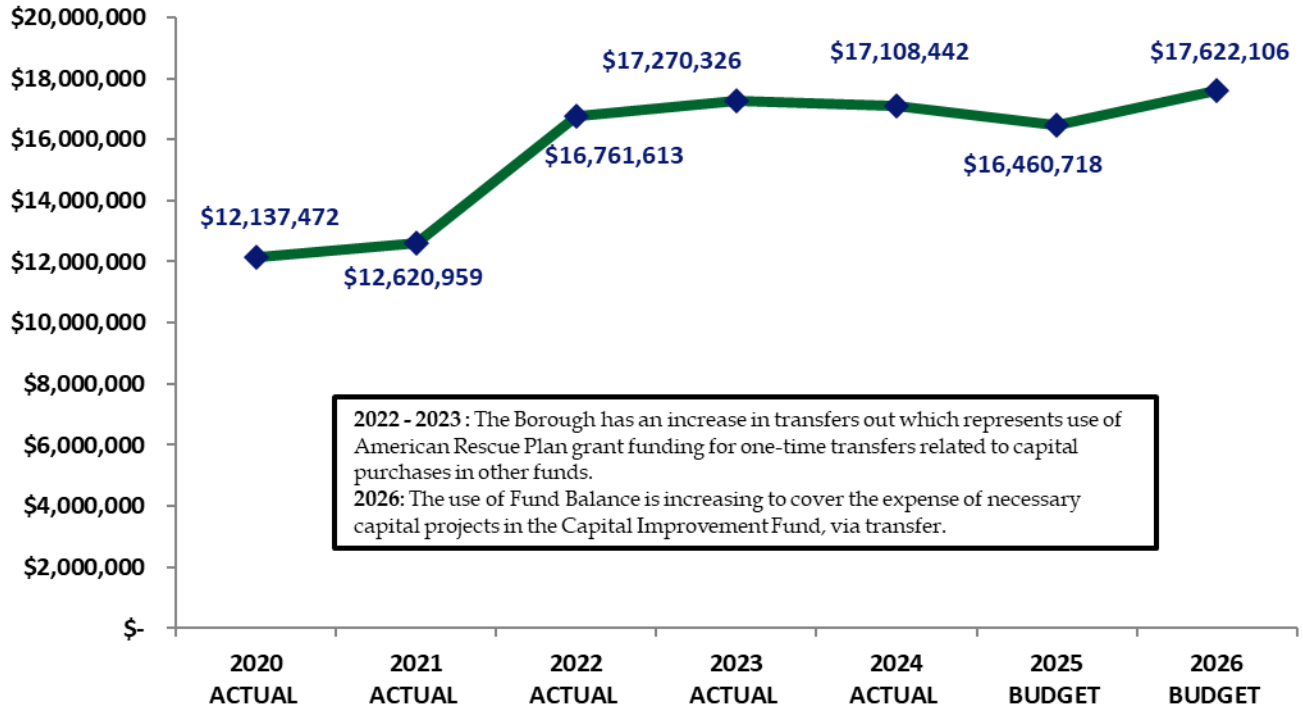
Chart 7.

General Fund Revenue by Category



Graph 3.

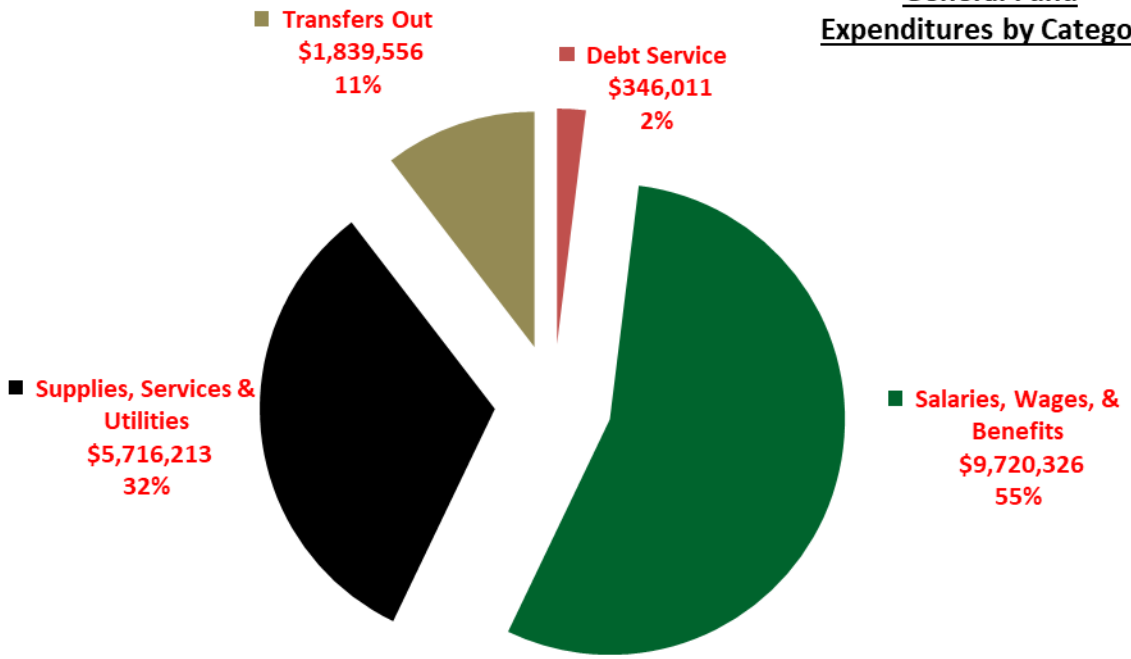
General Fund Expenditures by Year



2022 - 2023 : The Borough has an increase in transfers out which represents use of American Rescue Plan grant funding for one-time transfers related to capital purchases in other funds.
2026: The use of Fund Balance is increasing to cover the expense of necessary capital projects in the Capital Improvement Fund, via transfer.

Chart 8.

General Fund Expenditures by Category



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

Major Revenue Sources		
Revenue Source	**2026 Budget**	**Percentage of Revenue**
Real Estate Taxes	$ 5,768,299	32.73%
Transfers	3,004,280	17.05%
Earned Income Taxes	2,572,800	14.60%
Intergovernmental Revenue	547,603	3.11%
Local Services Tax	755,000	4.28%
Fund Balance	1,703,228	9.67%
Total Major Revenues	$ 14,351,210	81.44%
Total General Fund Revenue	$ 17,622,106	

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 county-wide 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, while retaining the same base year for market values. Such a change constitutes a county-wide revision of assessments requiring 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 re-appraisals 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 0.752 mills ($0.752/$1,000 of assessed value), last changed from the 0.437 mills in 2024. 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 assessed by and 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 three 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 2026, 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 $1,526,301,100.

2026 Budget Real Estate Tax Revenue Calculation		
	$ 1,526,301,100	Market Value of Real Property in Carlisle
x	100%	Assessment Ratio
=	$ 1,526,301,100	**Assessed Value**
	$ 1,526,301,100	**Assessed Value**
x	3.81	Tax Rate (3.058 general purposes and .752 fire tax)
=	$ 5,815,207	**Taxes Collectible**
	$ 5,815,207	**Taxes Collectible**
x	97%	Collection Factor
=	$ 5,640,750	**Current Real Estate Taxes Budgeted *(Rounded)***

As shown above, the budgeted current-year real estate taxes are $5,640,750. 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 (prior year) real estate tax revenue collected each year. Based on historical collection rates, the Boroughs 2026 budget includes $127,549 in anticipated delinquent real estate tax revenue resulting in a total real estate tax budget of $5,768,299.

Real estate taxes for general purposes are estimated to be $4,637,429 for 2026 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 $1,130,870 and are used to partially fund the Borough's two volunteer fire companies.

For 2026, approximately 32.73% 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 $2,572,800 in taxes on one half percent (.5%) of residents earned income and one percent (1%) of non-residents earned income.

For 2026, approximately 14.59% 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 a tax officer's 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 2026, approximately $755,000 or 4.28% 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 is 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 $296,301 is estimated to be received in 2026.

- **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 $127,602 is estimated to be received in 2026.

- ***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 2025 program year award (July 1, 2025 through June 30, 2026), total of $341,040, the Borough is planning to allocate approximately $143,040 to reimburse itself for program related costs. The remainder of the CDBG program award is not directly budgeted in this document and is instead managed and tracked by the Cumberland County Housing and Redevelopment Authority on behalf of the Borough.

5. Transfers

Several Borough departments provide administrative services to multiple funds, but the expenses for these departments are paid by 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 2026, the amount to be transferred by other funds to the general fund as repayment for administrative expenses is estimated at $3,004,280.

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 2026, 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:	2026	2025
Fund Balance Use	$ 1,703,228	$ 584,121
Allocation:		
One-Time Funding - Capital Projects	$ (1,242,887)	$ (584,121)
Debt Service - Capital Projects Fund	$ (460,341)	

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 $195,199 or 3.33% (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 11.0% for 2026. As of the development of this budget, water rates are proposed to increase from a rate of $6.79 to $7.54 per 100 cubic feet.
- **Expenditures:** The 2025 water fund operating budget anticipates that expenditures will decrease by approximately $513,663 or 3.75% which is primarily attributed to decreasing budgeted expenses associated with capital projects.
- **Budget Deficit:** The water fund includes an anticipated budget deficit of $1,326,362 related to the planned use of bond and fund balance reserves for capital activities.
- **Capital Projects:** The 2026 water fund budget includes an anticipated decrease of $944,400 in capital projects.

Table 12.

Water Fund Revenue & Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue							
Interest and Rents	227,243	178,118	402,956	752,009	726,050	592,762	533,434
Intergovernmental	1,158	-	-	-	32,296	-	-
Charges for Services	3,855,564	3,899,376	4,136,277	4,109,440	4,384,443	4,807,130	5,078,138
Other Revenue	367,430	400,544	573,799	401,360	542,799	450,261	433,780
Transfers In	27,625	18,875	26,375	30,825	40,325	11,275	11,275
Bond Proceeds	-	-	-	-	-	6,141,600	5,795,985
Fund Balance	-	-	-	-	-	1,689,609	1,326,362
Total	4,479,020	4,496,913	5,139,407	5,293,634	5,725,913	13,692,637	13,178,974
Expenditures							
Salaries, Wages, & Benefits	1,201,328	1,268,230	1,471,405	1,403,290	1,712,605	1,880,774	2,023,806
Supplies, Services, & Utilities	733,956	830,180	1,026,085	1,126,645	1,075,628	1,144,611	1,507,199
Debt Service	253,912	354,205	316,139	274,650	469,188	1,606,101	1,498,889
Capital Expenditures	2,386	37,931	-	18,605	8,436	8,163,400	7,219,000
Depreciation	769,647	783,606	866,943	913,917	1,057,819	-	-
Transfers Out	581,337	574,230	592,105	679,330	-	897,751	930,080
Total	3,542,566	3,848,382	4,272,677	4,416,437	4,323,676	13,692,637	13,178,974

Graph 4.

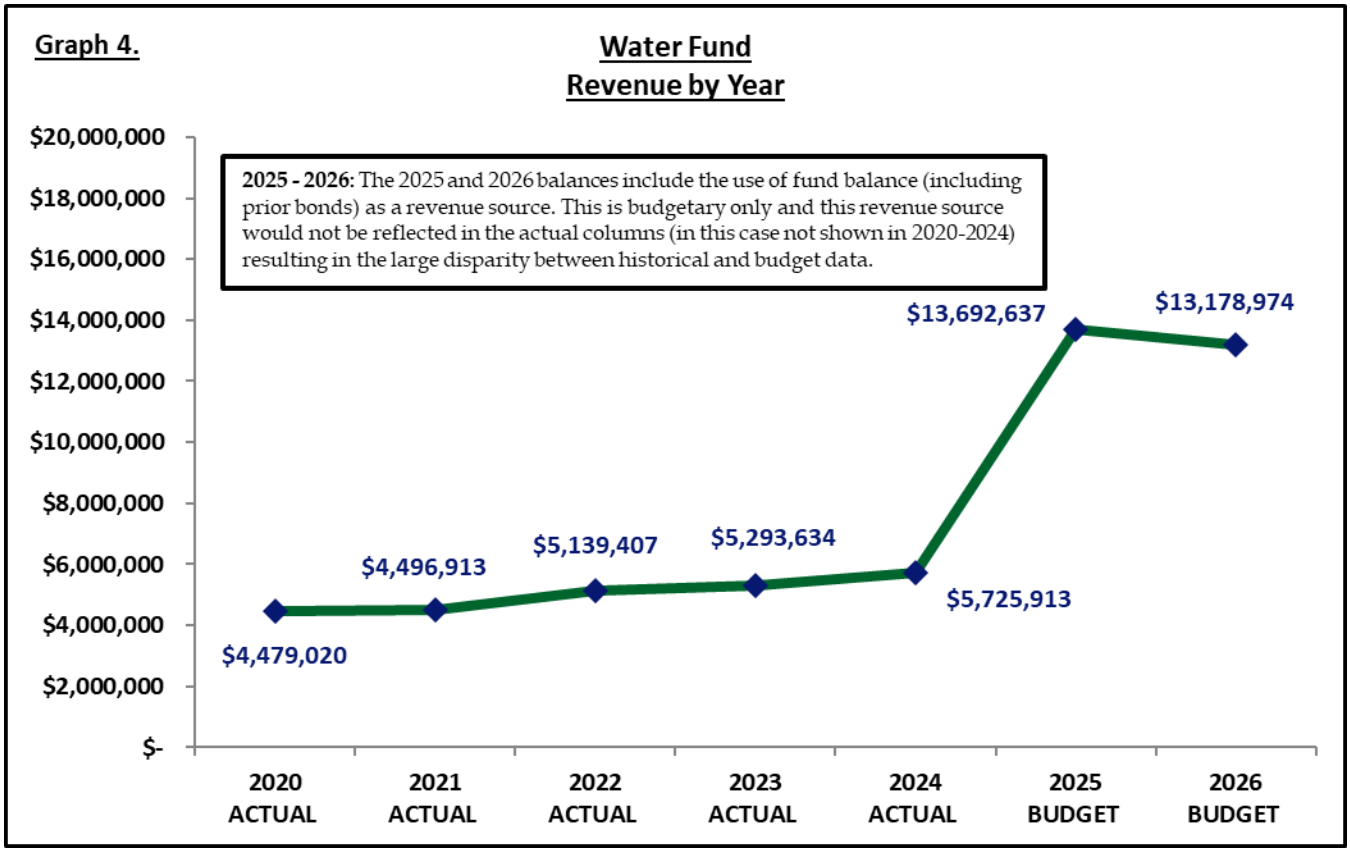
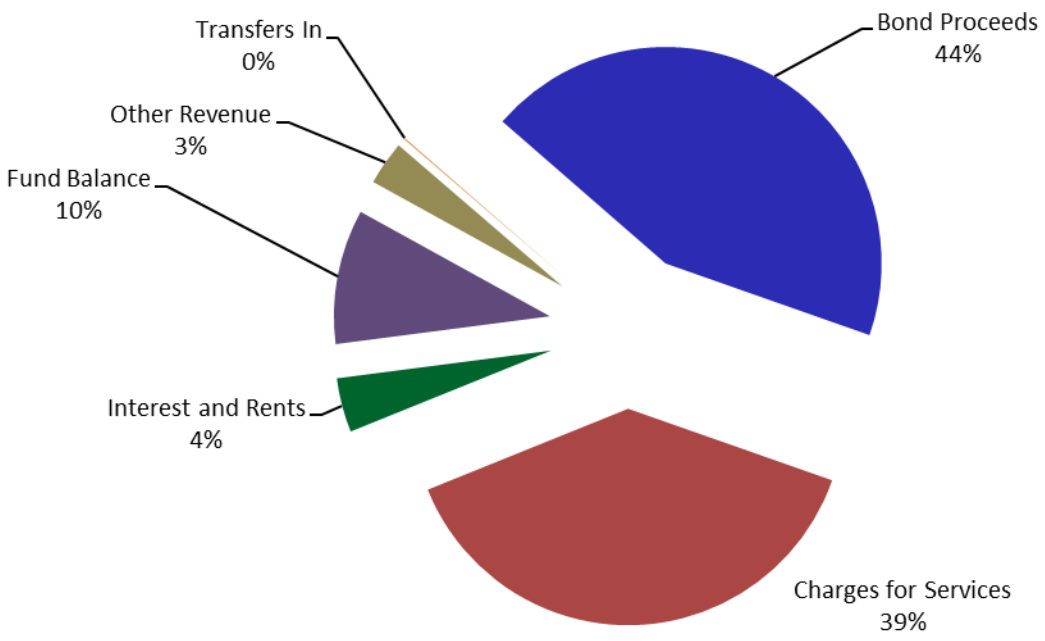


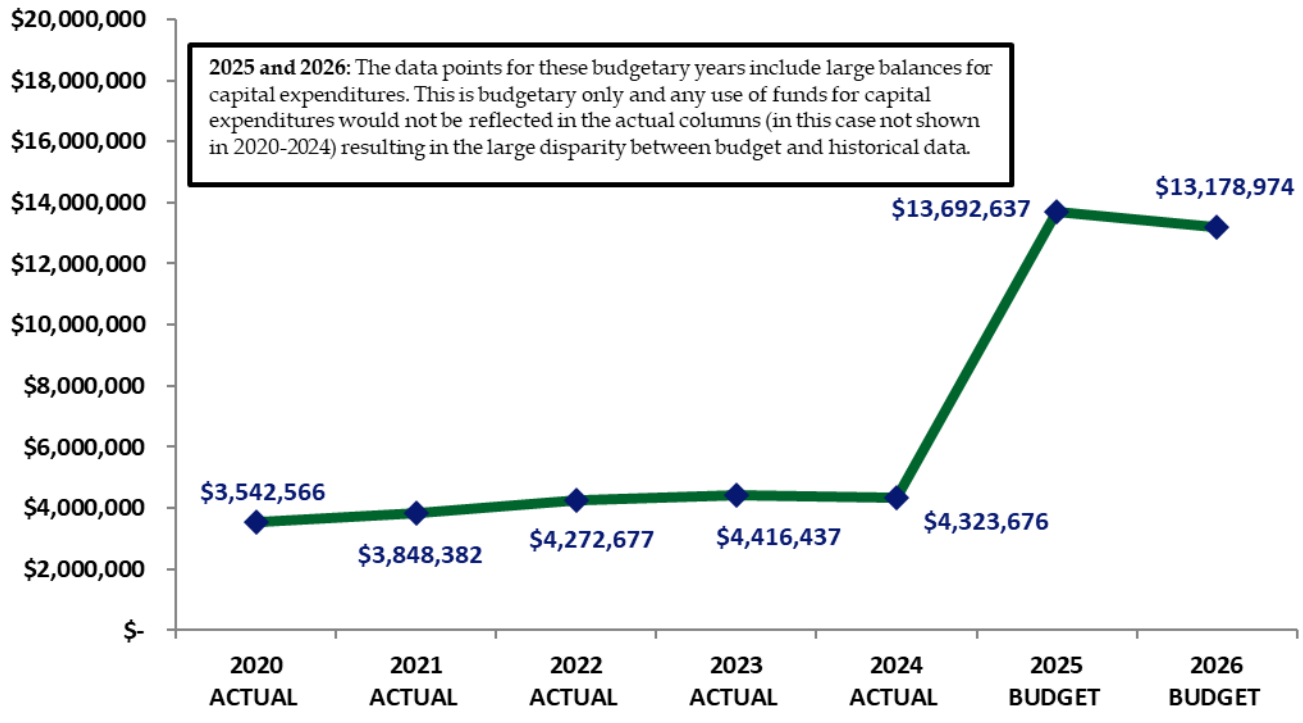
Chart 9.

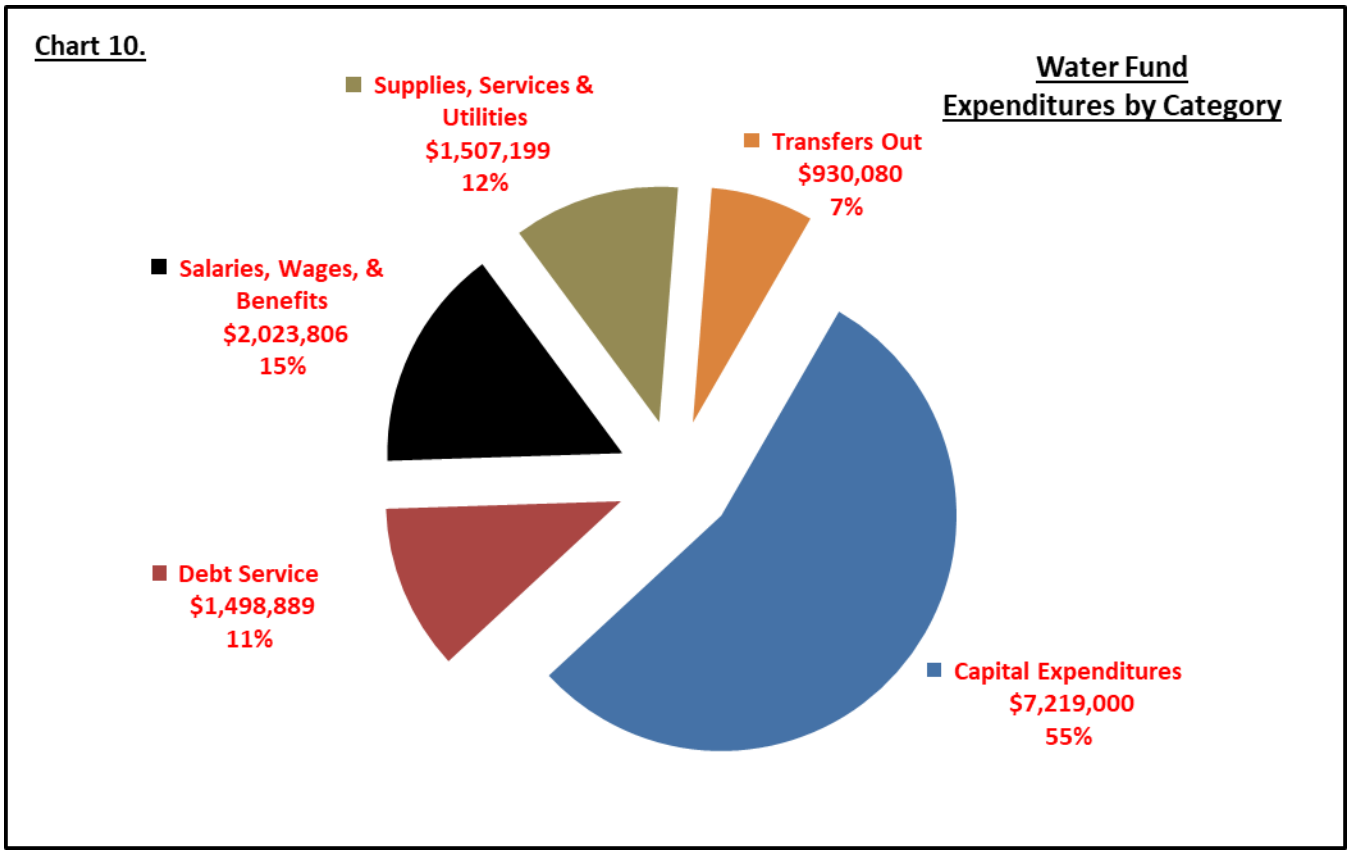
Water Fund
Revenue by Category



Graph 5.

Water Fund
Expenditures by Year





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		2026 Budget	Percentage of Revenue
Proceeds from Bond Issue	$	5,795,985	43.98%
Charges for Services		5,078,138	38.53%
Fund Balance (& Prior Bonds)		1,326,362	10.06%
Total Major Revenues	$	12,200,485	92.58%
Total Water Fund Revenue	$	13,178,974	

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 2026, slightly more than $5 million is estimated to come from metered sales. Metered sales pay for approximately 38.30% 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 $7.54. The cost to customers for safe drinking water is about 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 2024, 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 2026, the single user could expect to see a $83 quarterly bill and the family of four could expect a quarterly bill of $332.

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 2026, the Borough anticipates drawing down on the remainder of its existing available bond proceeds currently held in fund balance, in the amount of $5,795,985 to cover the capital needs of this fund. The remaining $1,326,362 in the allocated fund balance reserve is also designated for capital projects.

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 a decrease of $55,830 of overall revenues (excluding fund balance, bond proceeds, and transfers in), primarily due to a decrease in Interest and Rents.
- **Stormwater Fee:** No changes are being proposed for the Stormwater Fee in the 2026 budget.
- **Expenditures:** Operating expenditures are anticipated to increase in 2026 by approximately $27,415 or 0.98% which is 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 $428,565, of which $235,053 is anticipated to cover one-time capital project costs, while $193,512 is budgeted to cover increased operating expenses.
- **Capital Projects:** The 2026 stormwater fund budget includes an anticipated decrease of $95,250 in capital projects.

Table 13.

Stormwater Fund Revenue & Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue							
Interest and Rents	3,165	574	28,473	106,085	100,307	106,083	68,490
Intergovernmental	298	-	192,181	-	10,944	-	-
Charges for Services	1,766,712	1,701,166	1,742,595	1,745,763	1,760,514	1,754,300	1,732,111
Other Revenue	375	56,302	7,733	4,206	7,381	19,620	23,572
Transfers In	73,124	-	-	-	-	215,000	-
Bond Proceeds	-	-	-	-	-	608,000	564,197
Fund Balance	-	-	-	-	-	86,517	428,565
Total	1,843,674	1,758,042	1,970,982	1,856,054	1,879,146	2,789,520	2,816,935
Expenditures							
Salaries, Wages, & Benefits	374,081	367,611	499,133	470,444	577,281	737,948	836,836
Supplies, Services, & Utilities	111,512	148,570	130,609	158,061	195,383	228,081	212,795
Debt Service	202	38,930	34,544	32,816	29,529	75,584	78,584
Capital Expenditures	-	6,710	19,938	5,069	10,333	897,500	799,250
Depreciation	8,833	16,111	20,403	60,941	76,353	-	-
Transfers Out	561,680	564,823	616,776	718,476	-	850,407	889,470
Total	1,056,308	1,142,755	1,321,403	1,445,807	888,879	2,789,520	2,816,935

Graph 6.

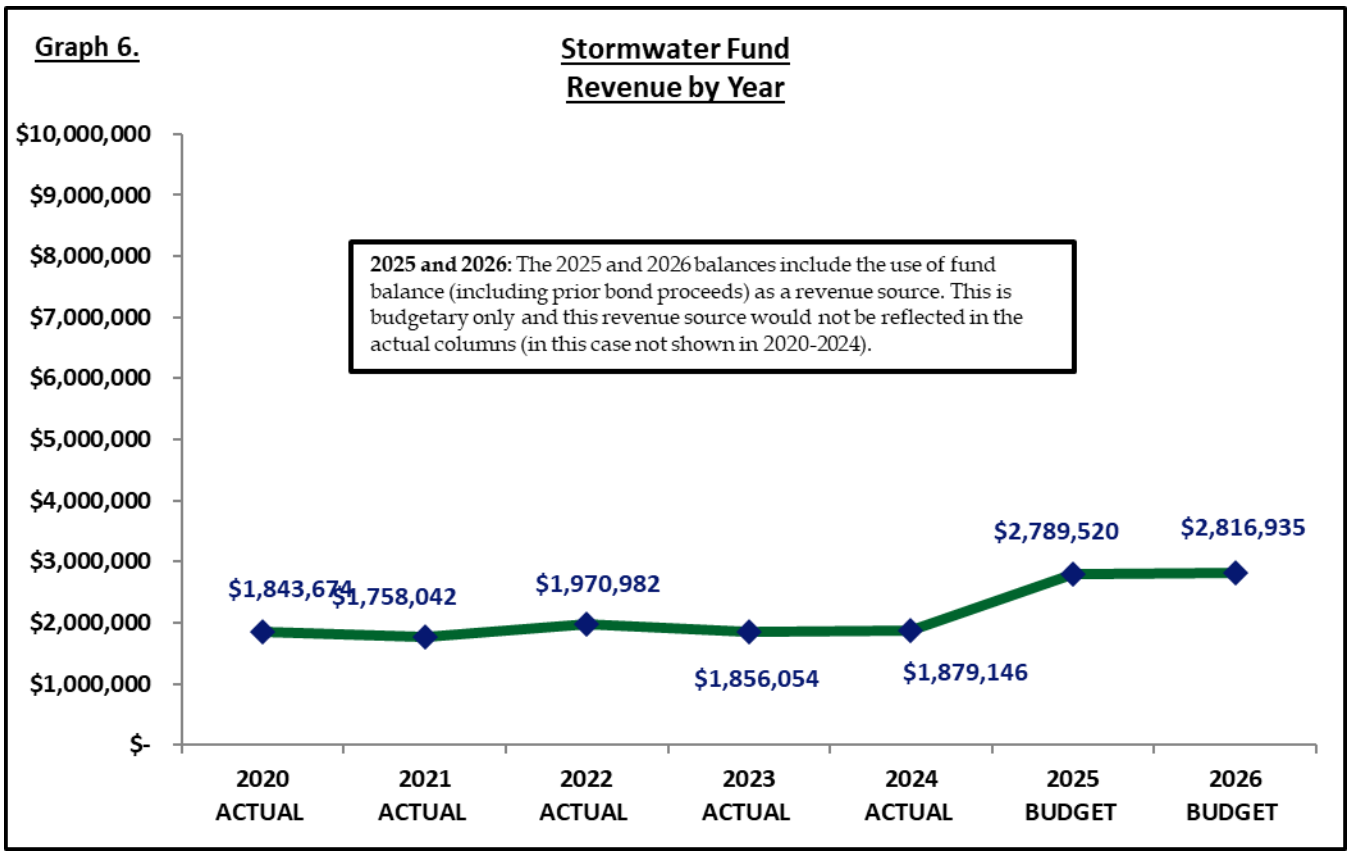
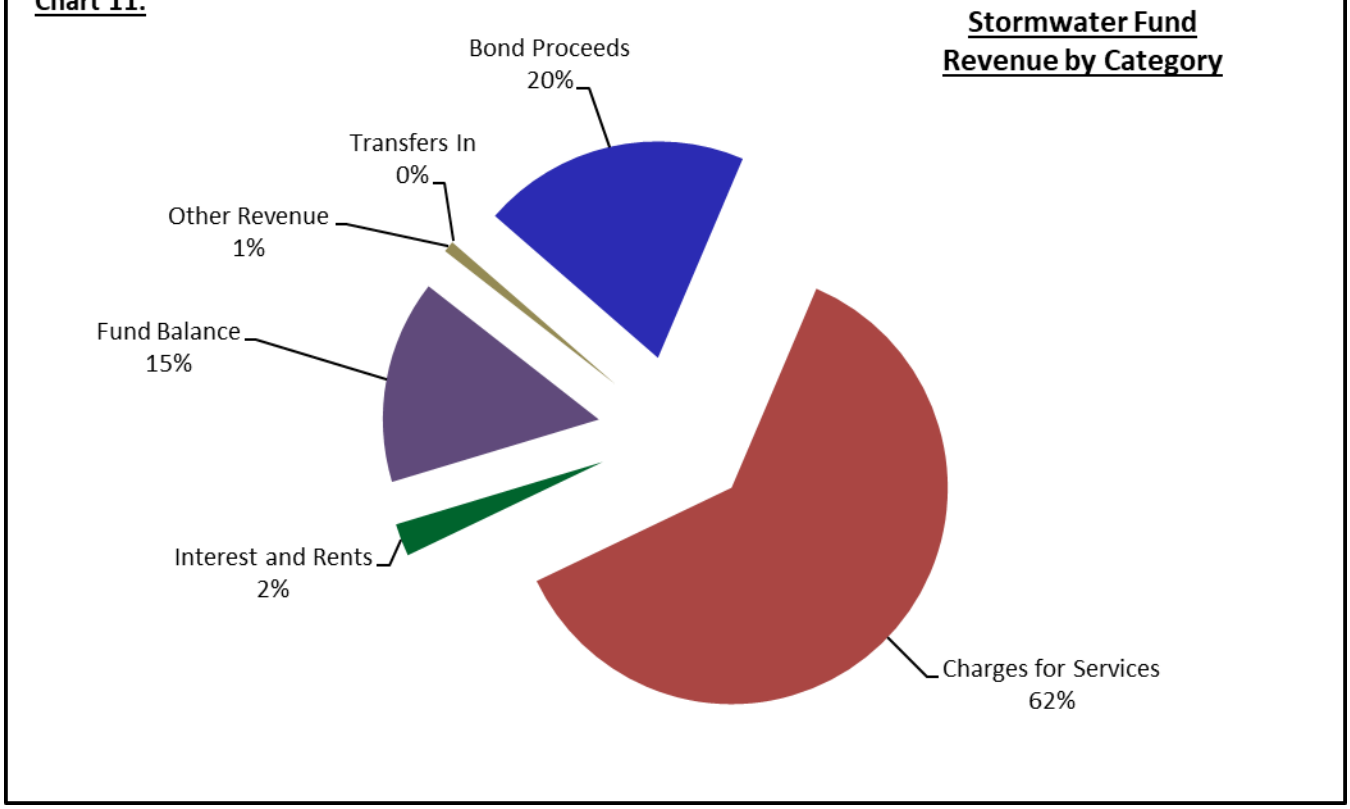
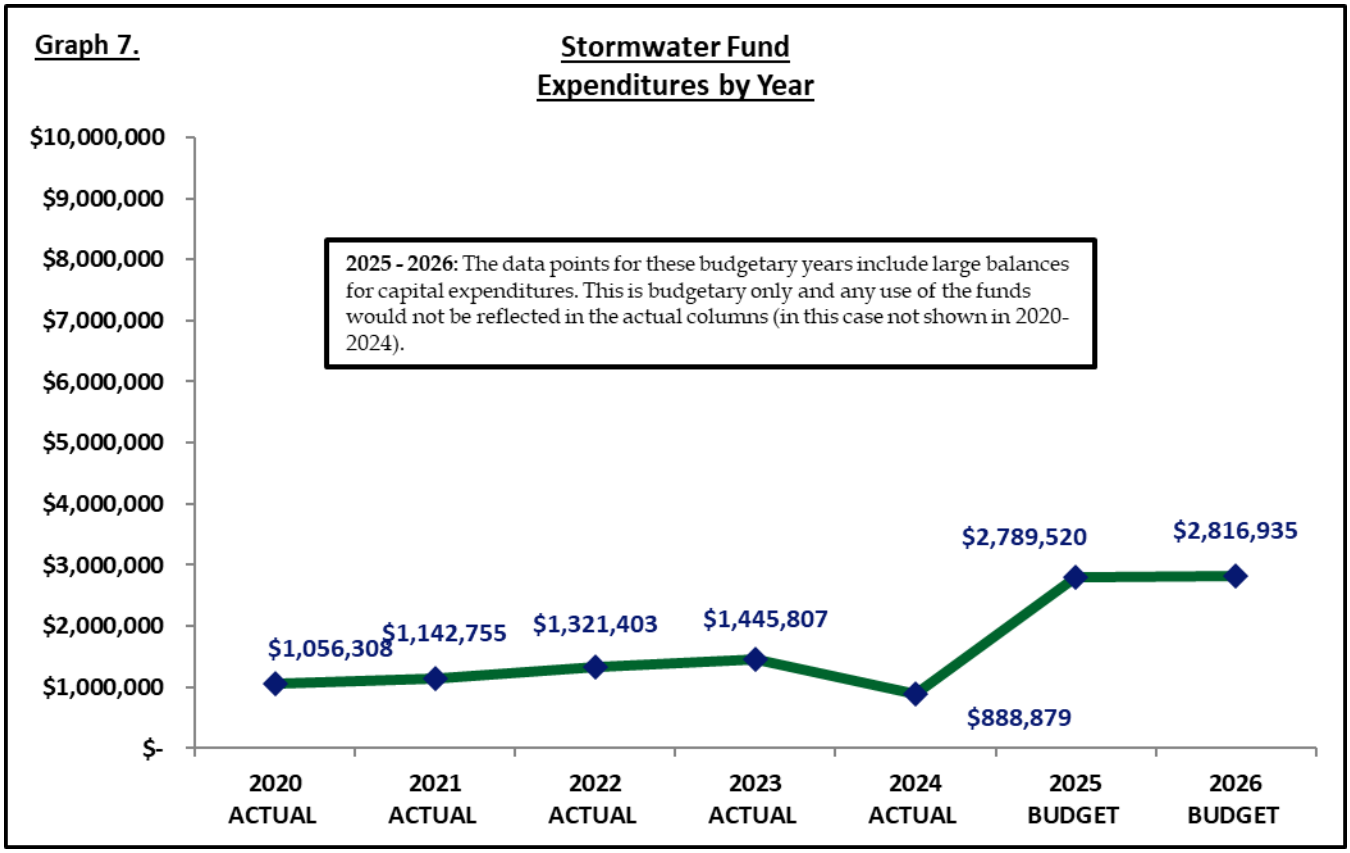
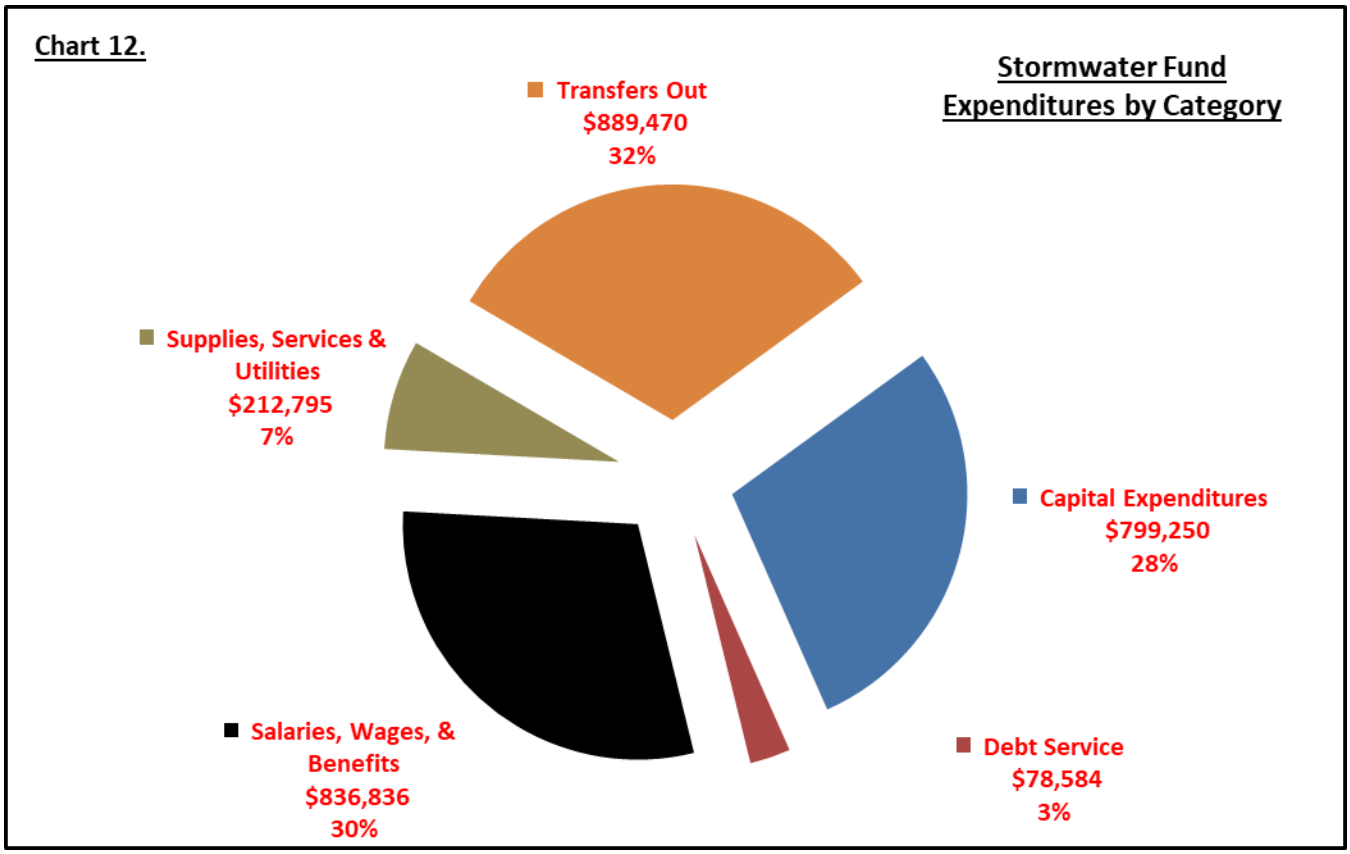


Chart 11.



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		2026 Budget	Percentage of Revenue
Charges for Services	$	1,732,111	61.49%
Bond Proceeds		564,197	20.03%
Fund Balance (& Prior Bonds)		428,565	15.21%
Total Major Revenues	$	2,724,873	96.73%
Total Stormwater Fund Revenue	$	2,816,935	

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 2026, it is estimated that $1,732,111 will come from stormwater utility fees. Stormwater fees pay for approximately 61.49% 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 2026, the Borough does not anticipate issuing new bonds for capital needs but instead will draw down on the remainder of its existing available bond proceeds currently held in fund balance to cover the capital needs of this fund.

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 2026 Sewer Fund budget anticipates that revenues will decrease by approximately $1,538,178 or 16.43% (net of fund balance and bond proceeds) which can be attributed to a decrease in anticipated contributions from partners as part of the Borough's inter-municipal agreement to pay for capital costs due to a decrease in planned capital projects.
- **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 2026 Sewer Fund operating budget anticipates that expenditures will increase by approximately $244,088 or 3.71% (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 $397,126 which is due to the planned use of fund balance reserves for capital improvements.
- **Capital Projects:** The 2026 Sewer Fund budget includes an anticipated decrease of $4,825,500 in capital projects.
- **Debt Service:** The Budget includes a planned debt issuance due to increased funding needs pertaining to Capital Projects.

Table 14.

Sewer Fund Revenue & Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue							
Interest and Rents	79,636	8,743	242,170	776,333	819,302	546,023	433,963
Intergovernmental	331,209	59,327	134,750	95,815	137,780	1,941,099	749,951
Charges for Services	5,686,811	5,922,635	6,075,261	6,286,634	6,459,213	6,493,131	6,247,285
Other Revenue	596,349	488,868	475,818	298,817	454,727	378,497	389,373
Transfers In	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	5,000,633	2,008,056
Fund Balance	-	-	-	-	-	447,783	397,126
Total	6,694,005	6,479,573	6,927,999	7,457,599	7,871,022	14,807,166	10,225,754
Expenditures							
Salaries, Wages, & Benefits	1,970,419	1,956,881	2,048,596	1,809,058	1,919,042	2,213,697	2,100,812
Supplies, Services, & Utilities	1,024,406	1,083,332	1,146,076	1,173,568	1,328,562	1,633,730	1,759,069
Debt Service	408,617	622,785	517,399	469,921	417,499	1,812,213	2,011,518
Capital Expenditures	118,593	9,655	-	1,244	-	8,238,500	3,413,000
Depreciation	1,537,367	1,743,688	1,741,947	1,762,713	1,763,968	-	-
Transfers Out	564,642	561,105	618,480	710,155	40,325	909,026	941,355
Total	5,624,044	5,977,446	6,072,498	5,926,659	5,469,396	14,807,166	10,225,754

Graph 8.

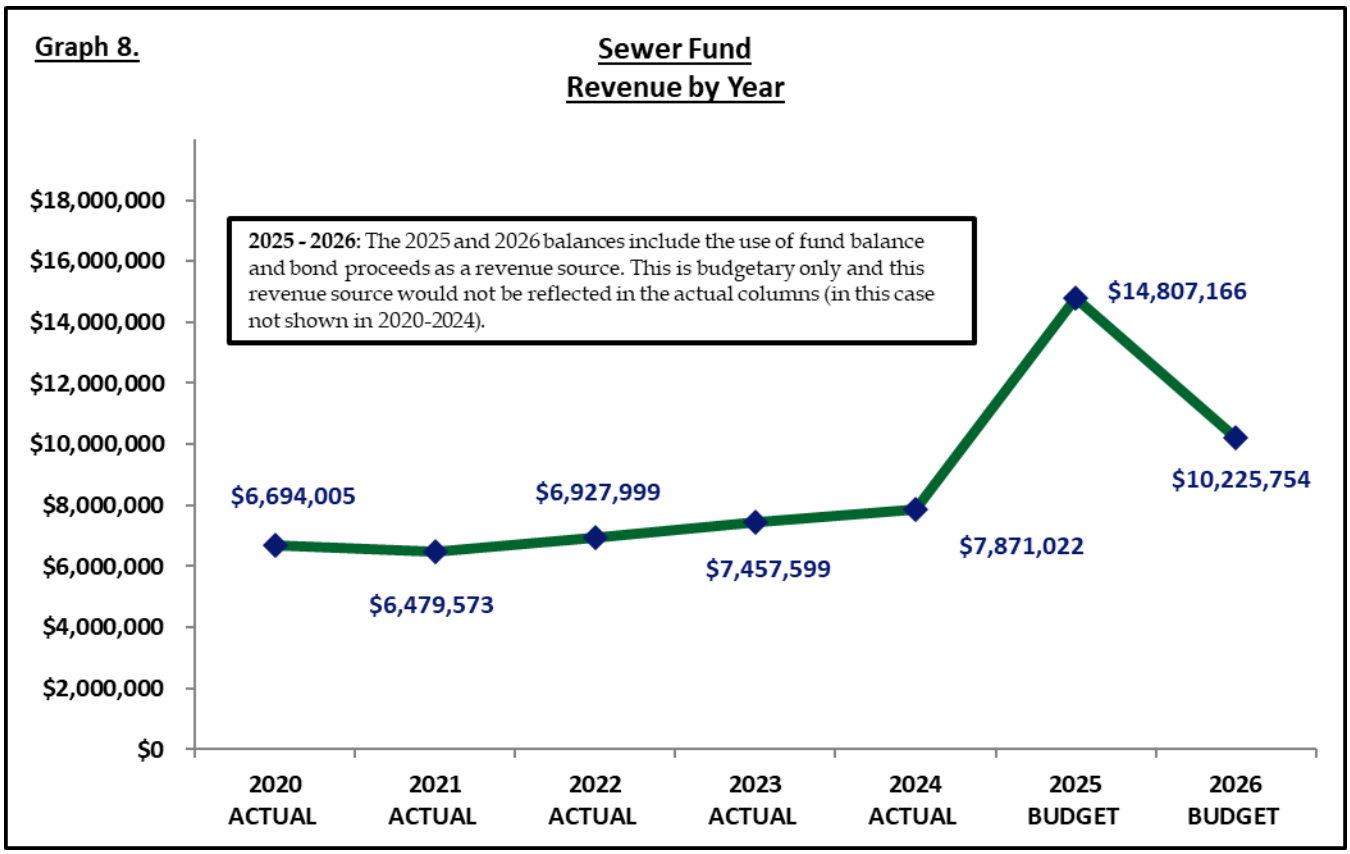
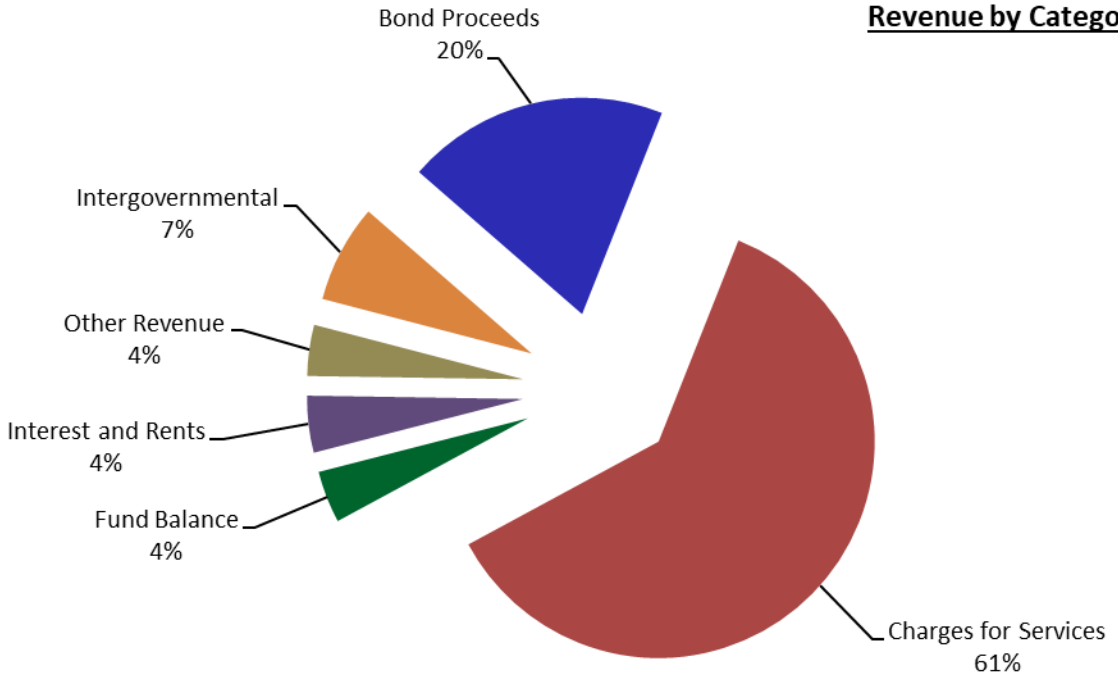


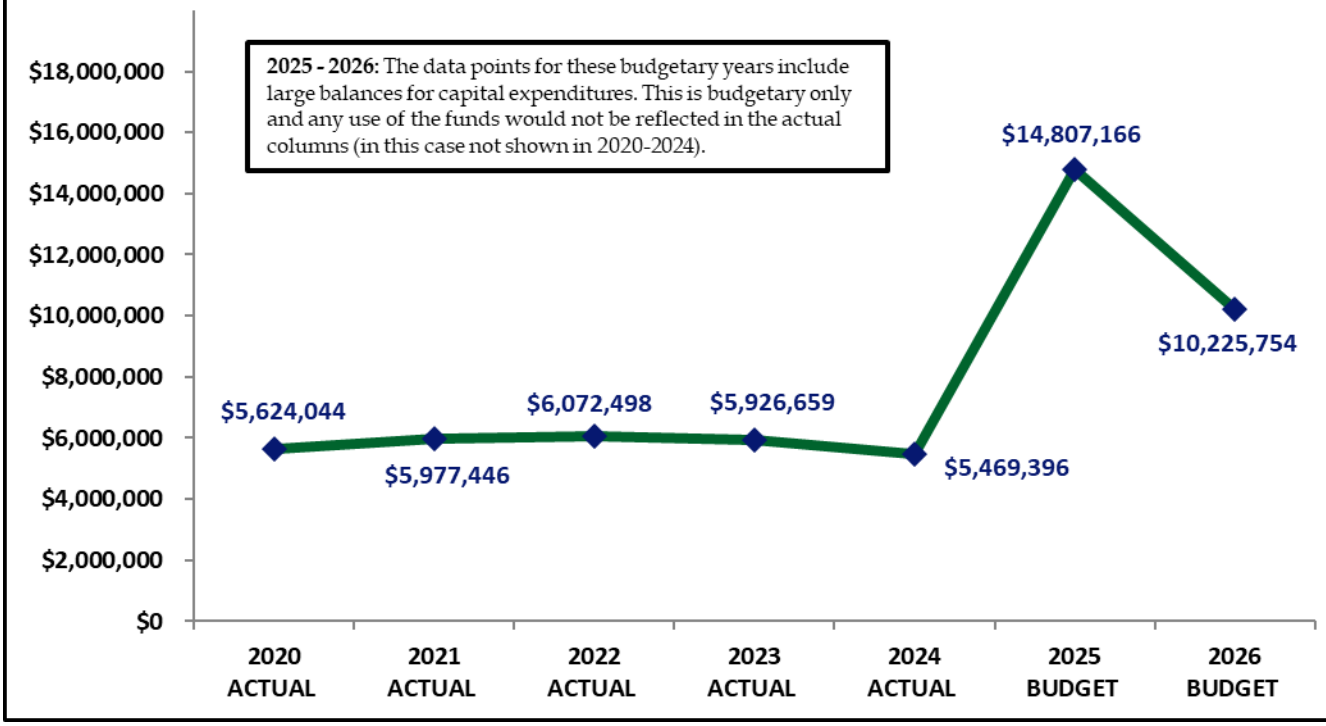
Chart 13.

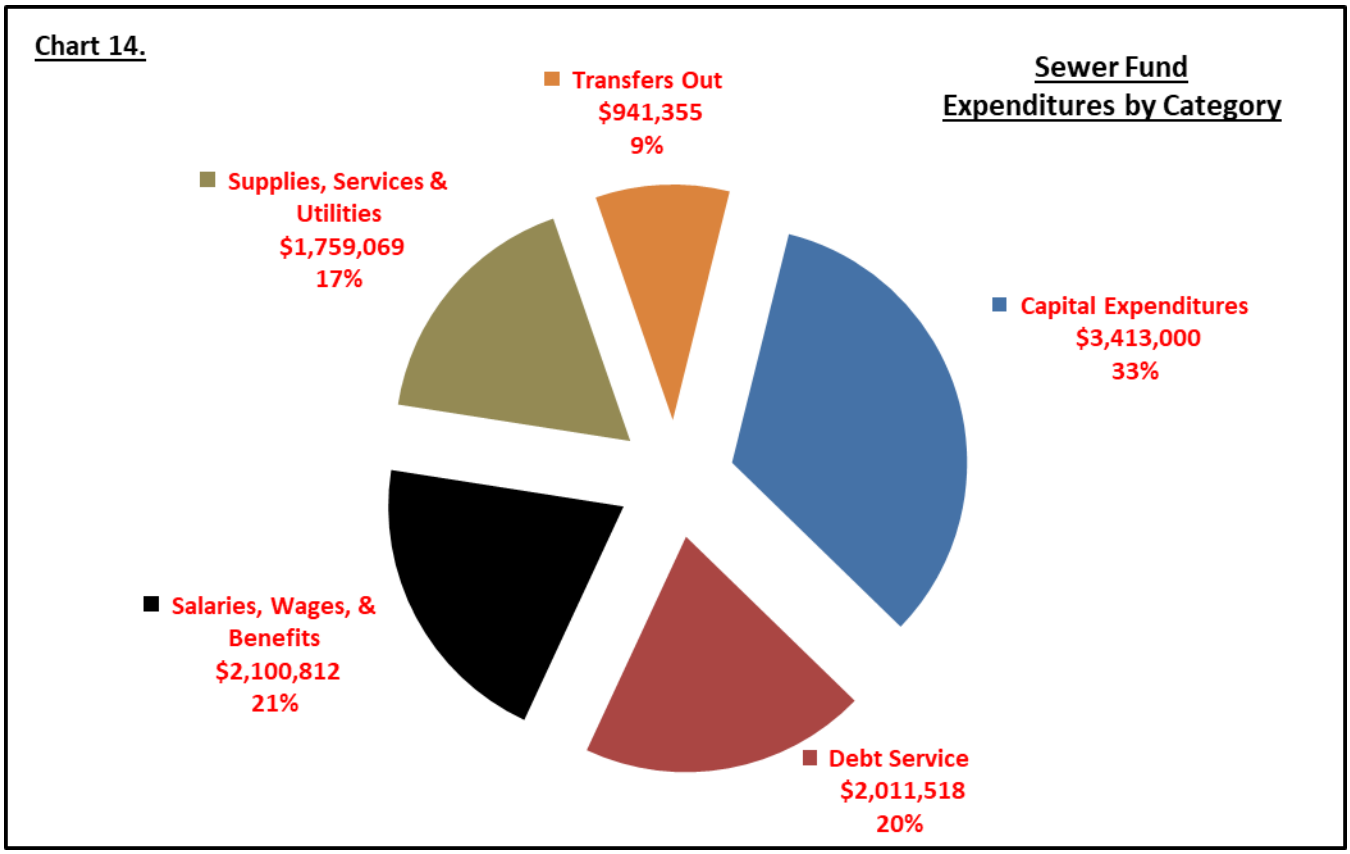
Sewer Fund
Revenue by Category



Graph 9.

Sewer Fund
Expenditures by Year





MAJOR REVENUE SOURCES

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

Major Revenue Sources			
Revenue Source		2026 Budget	Percentage of Revenue
Charges for Services	$	6,247,285	61.09%
Bond Proceeds		2,008,056	19.64%
Intergovernmental		749,951	7.33%
Fund Balance (Prior Bonds)		397,126	3.88%
Total Major Revenues	$	9,402,418	91.95%
Total Sewer Fund Revenue	$	10,225,754	

1. Charges for Services

The primary source of revenue for the Borough's sewer fund is based on metered water usage. $6.24 million is estimated to be received in 2026 from this revenue source. This pays for approximately 61.09% 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 2026, 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 $749,951 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 2026, the Borough anticipates issuing new bonds in the amount of $458,322 for capital needs while also drawing down on the remainder of its existing available bond proceeds

currently held in fund balance to cover the capital needs of this fund. The remaining $397,126 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 2026 solid waste fund budget anticipates that revenues will increase by $168,128 or 7.33%(net of transfers in, fund balance, and bond proceeds), which is a result of increasing rates as guided by increased collection fees in the trash and recycling program contract.
- **Service Rate.** Service rates are proposed to change in 2026 to reflect the continued increase in contract costs for the Solid Waste program. This includes a new quarterly fee of $91.89 with the option to purchase tags ($9.92) for additional trash that exceeds the weekly trash limit.
- **Expenditures:** The 2026 solid waste fund budget anticipates that expenditures will increase by $212,317 or 9.44% (net of capital expenditures and transfers out) which is attributable to the increase in contracted cost for solid waste and recycling collection.
- **Fund Balance:** No use of fund balance is anticipated.
- **Capital Projects:** In 2026 the Borough is budgeting for the anticipated purchase of municipal solid waste and recycling vehicles, should the decision be made to bring the solid waste collection services in-house.
- **Debt Service:** The Budget includes a planned debt issuance due to increased funding needs pertaining to Capital Projects.

Table 15.

Solid Waste Fund Revenue & Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue							
Licenses & Permits	2,400	6,400	5,406	-	-	-	-
Interest and Rents	2,203	72	1,835	12,409	14,135	12,409	11,380
Intergovernmental	43,340	46,906	-	196	84,340	38,023	46,316
Charges for Services	1,416,052	1,469,235	1,056,947	1,897,232	2,016,687	2,235,987	2,398,998
Other Revenue	16,235	11,402	8,760	-	5,116	6,127	3,980
Transfers In	-	-	-	71,243	-	450,000	-
Bond Proceeds	-	-	-	-	-	-	600,000
Fund Balance	-	-	-	-	-	-	-
Total	1,480,230	1,534,015	1,072,948	1,981,080	2,120,278	2,742,546	3,060,674
Expenditures							
Salaries, Wages, & Benefits	47,430	34,281	35,727	-	-	-	-
Supplies, Services, & Utilities	1,577,258	1,609,396	1,255,599	1,892,314	1,989,612	2,248,357	2,445,495
Capital Expenditures	-	-	-	-	-	-	600,000
Debt Service	2,542	2,302	2,053	-	-	-	15,179
Depreciation	6,604	6,769	905	-	-	-	-
Transfers Out	22,422	22,593	24,671	71,243	-	450,000	-
Total	1,656,256	1,675,341	1,318,955	1,963,557	1,989,612	2,698,357	3,060,674

Graph 10.

Solid Waste Fund Revenue by Year

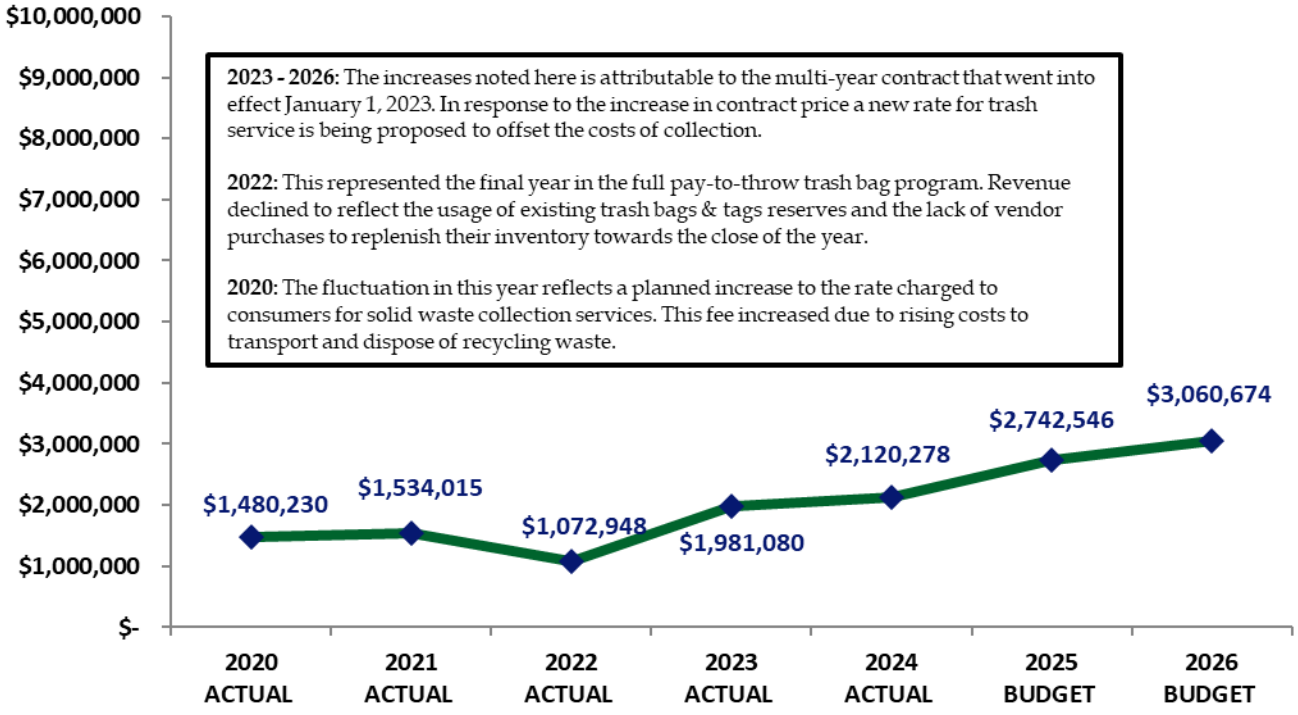
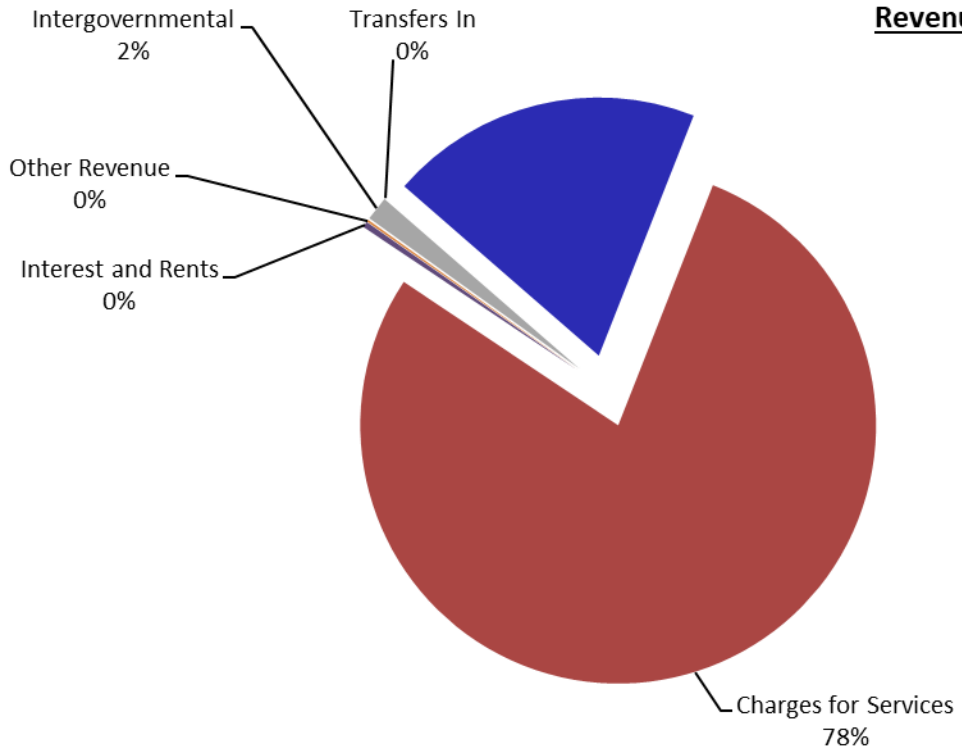


Chart 15.

Solid Waste Fund Revenue by Category



Graph 11.

Solid Waste Fund Expenditures by Year

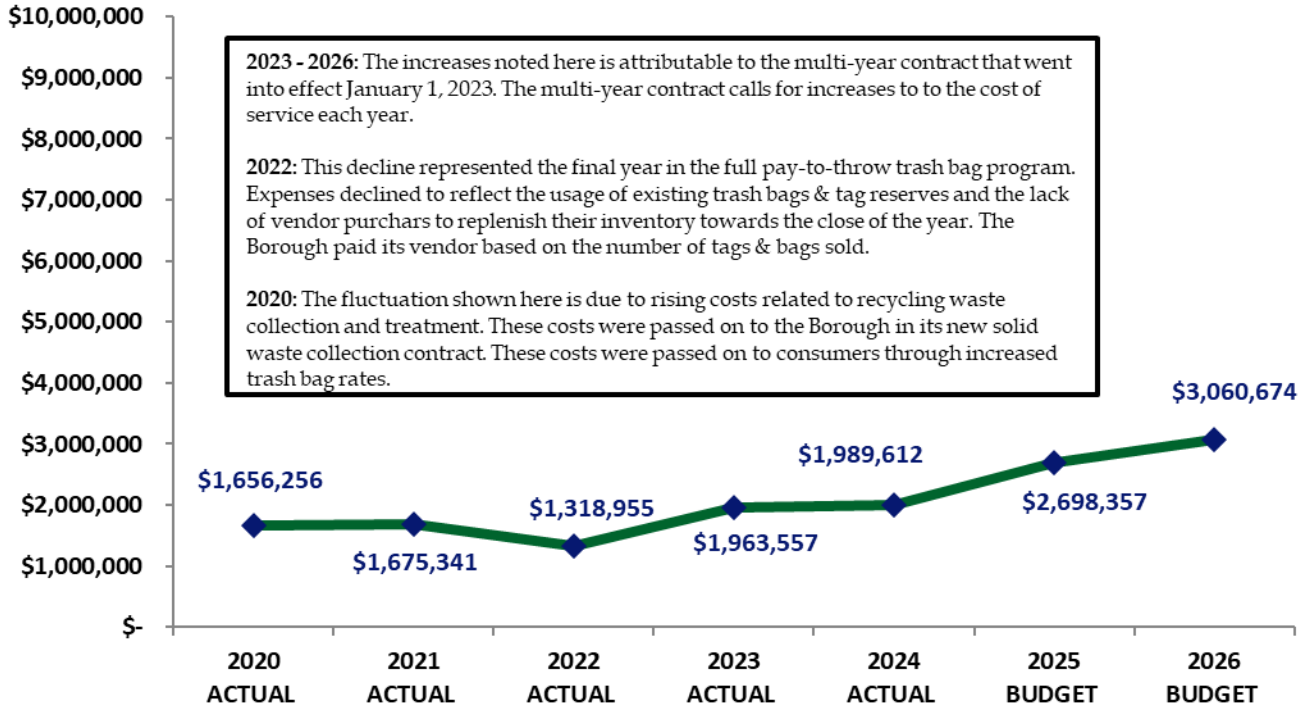
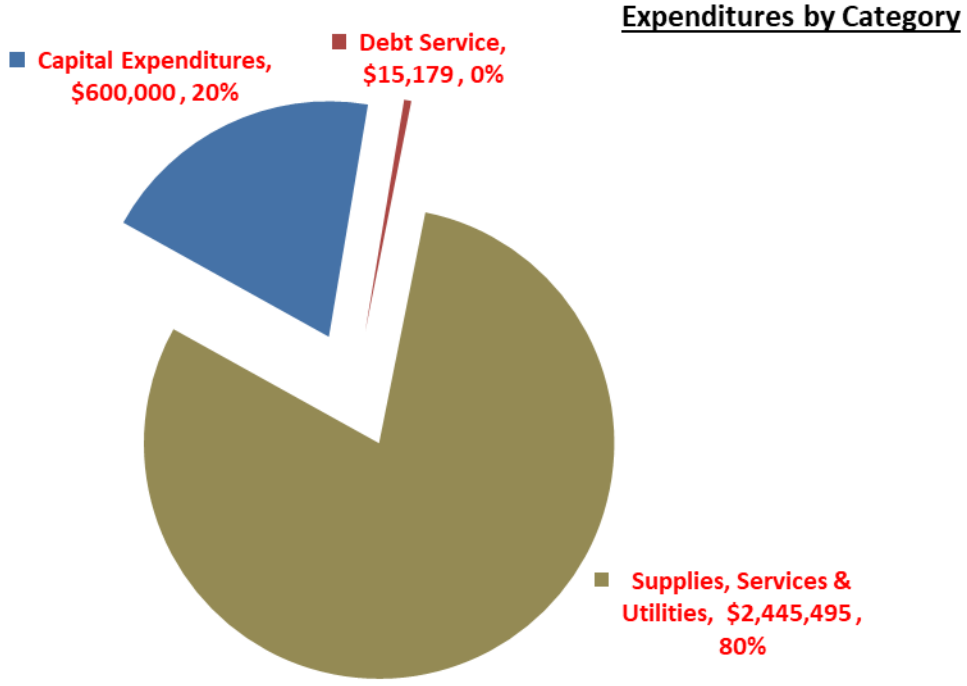


Chart 16.

Solid Waste Fund Expenditures by Category



MAJOR REVENUE SOURCES

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

Major Revenue Sources		
Revenue Source	2026 Budget	Percentage of Revenue
Charges for Services	$ 2,398,998	78.38%
Bond Proceeds	600,000	19.60%
Total Major Revenues	$ 2,998,998	97.98%
Total Solid Waste Fund Revenue	$ 3,060,674	

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 services. 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 2026 is $91.89 with individual trash tags being sold at $9.92.

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.



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 2026, the Borough anticipates issuing new bonds in the amount of $600,000 for the purchase of municipal solid waste and recycling vehicles, should the decision be made to bring the solid waste collection services in-house.



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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 2026 parking fund budget anticipates that revenues will decrease by approximately $79,540 or 10.58% (net of fund balance and bond proceeds) which can be attributed to a reduction in budgeted meter and overtime parking revenue.
- **Parking Rates:** No adjustment to parking rates are planned for 2026.
- **Expenditures:** The 2026 parking fund budget anticipates that operating expenditures will increase by approximately $84,066 or 11.29% which is primarily attributed to increases in "Salaries, Wages, & Benefits", which relates to reallocating portions of SCEP and Transportation and Solid Waste employees' salaries to the Parking Fund.
- **Budget Deficit:** The 2025 parking fund budget anticipates a budget deficit of $551,401, of which $395,000 is attributable to using fund balance reserves for capital improvements, and $156,401 will be used to pay for operating expenses.
- **Capital Projects:** The primary capital costs anticipated for 2026 include improvements to the Borough Parking Garage and the continuation of an Electric Vehicle Charging program.
- **Debt Service:** No new debt issuances are budgeted to occur in 2026.

Table 16.

Parking Fund Revenue & Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue							
Fines and Forfeits	81,740	149,931	129,479	106,185	96,505	126,518	103,635
Other Revenue	3,028	4,457	4,257	1,047	2,526	1,866	6,584
Charges for Services	318,839	513,913	529,938	554,097	531,060	553,179	511,455
Interest and Rents	9,527	1,090	19,091	73,637	65,431	70,230	50,579
Intergovernmental	2,870	-	-	-	29,137	-	-
Transfers In	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	217,795	551,401
Total	416,004	669,391	682,765	734,966	724,659	969,588	1,223,654
Expenditures							
Salaries, Wages, & Benefits	100,007	117,647	145,337	120,064	164,251	217,278	307,186
Supplies, Services, & Utilities	231,151	191,561	214,421	190,178	244,204	355,311	383,187
Debt Service	25,155	21,211	14,812	8,135	1,950	64,269	26,671
Capital Expenditures	-	-	-	-	3,228	225,000	395,000
Depreciation	135,777	139,279	139,555	144,638	145,838	-	-
Transfers Out	47,422	47,593	49,671	84,916	-	107,730	111,610
Total	539,512	517,291	563,796	547,931	559,471	969,588	1,223,654

Graph 12.

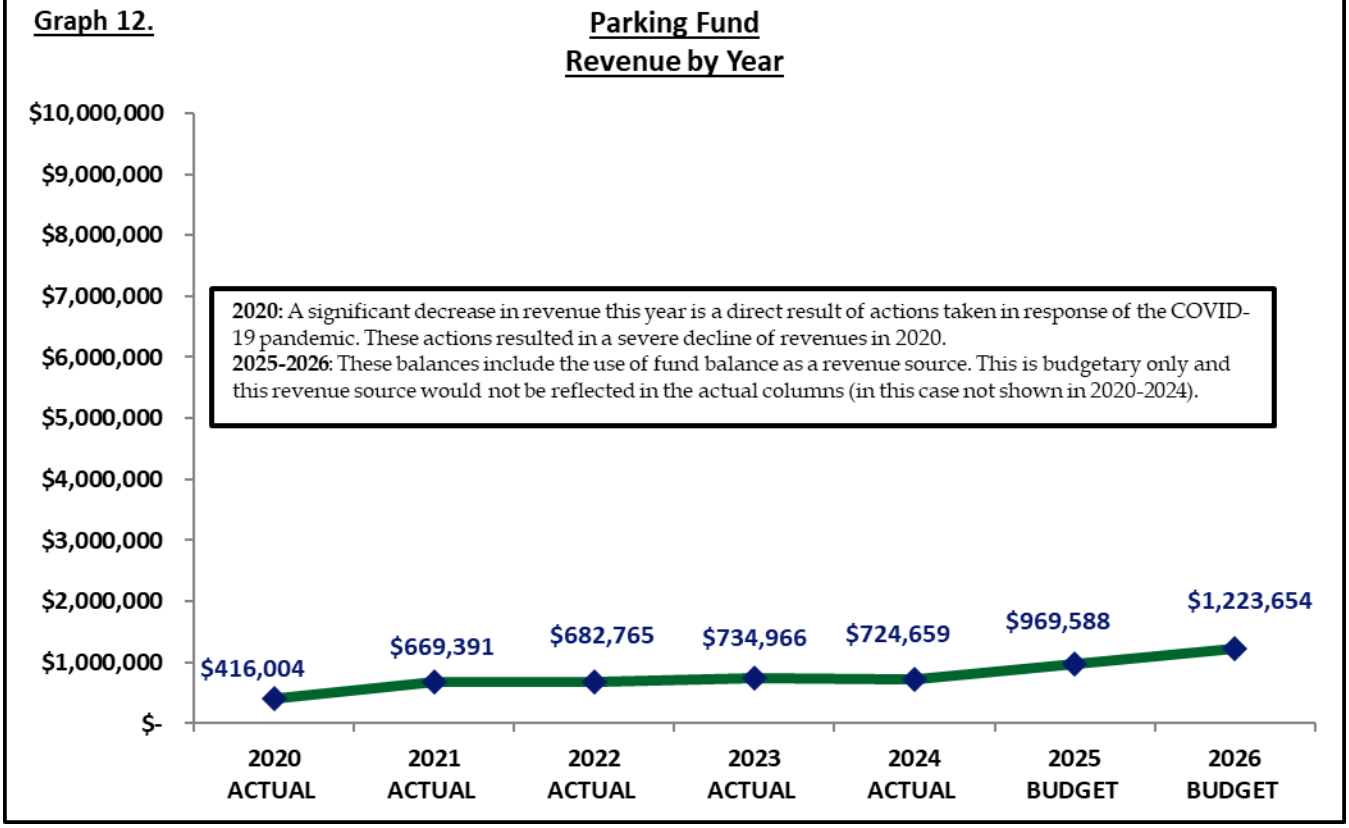
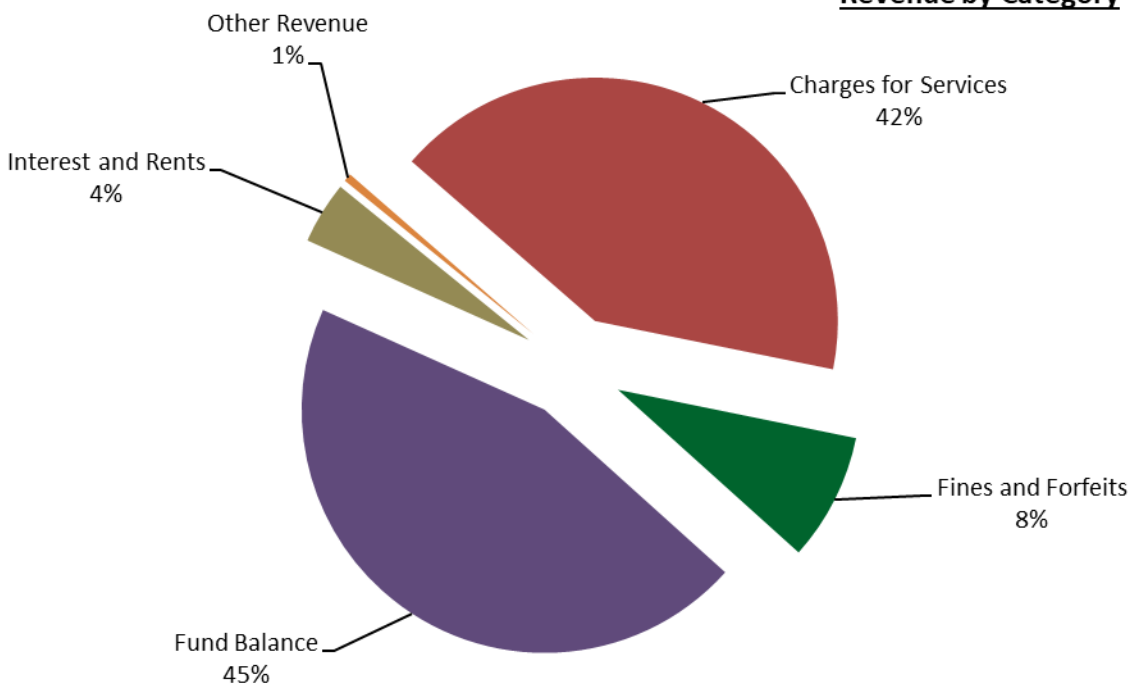


Chart 17.

Parking Fund
Revenue by Category



Graph 13.

Parking Fund
Expenditures by Year

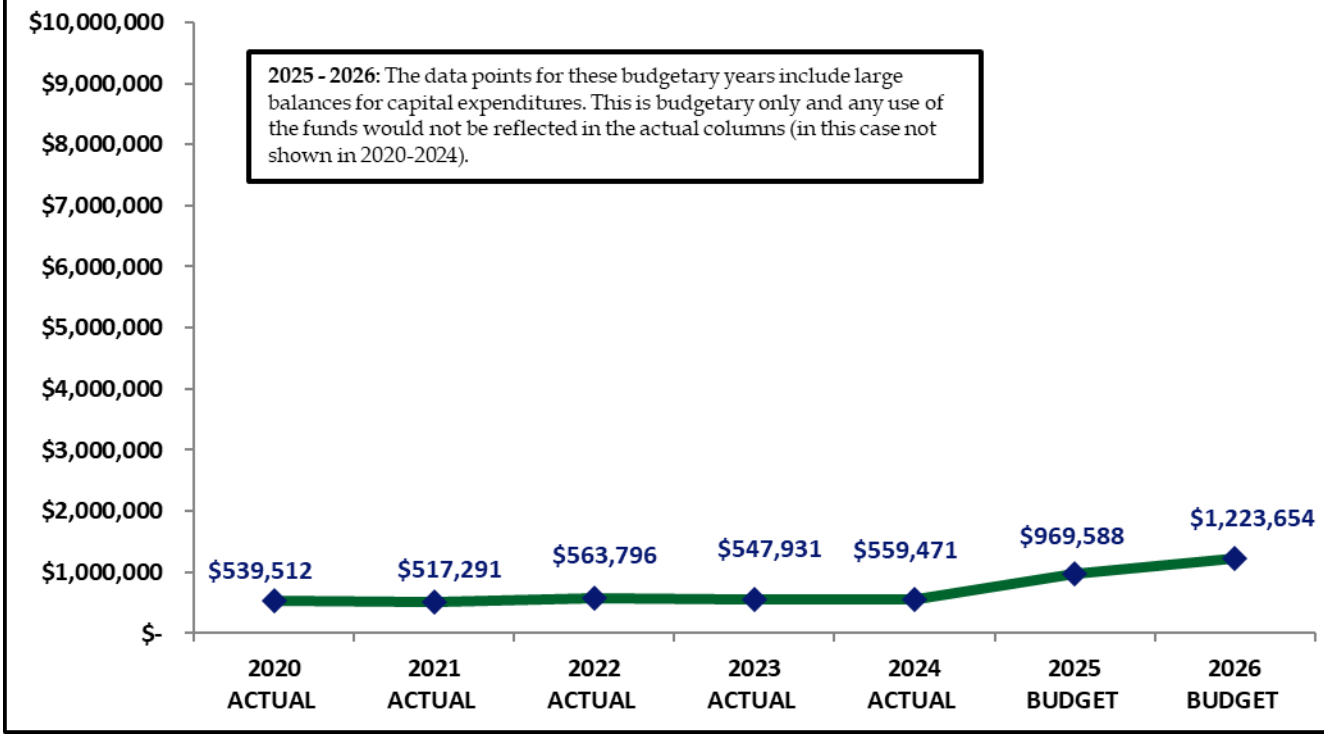
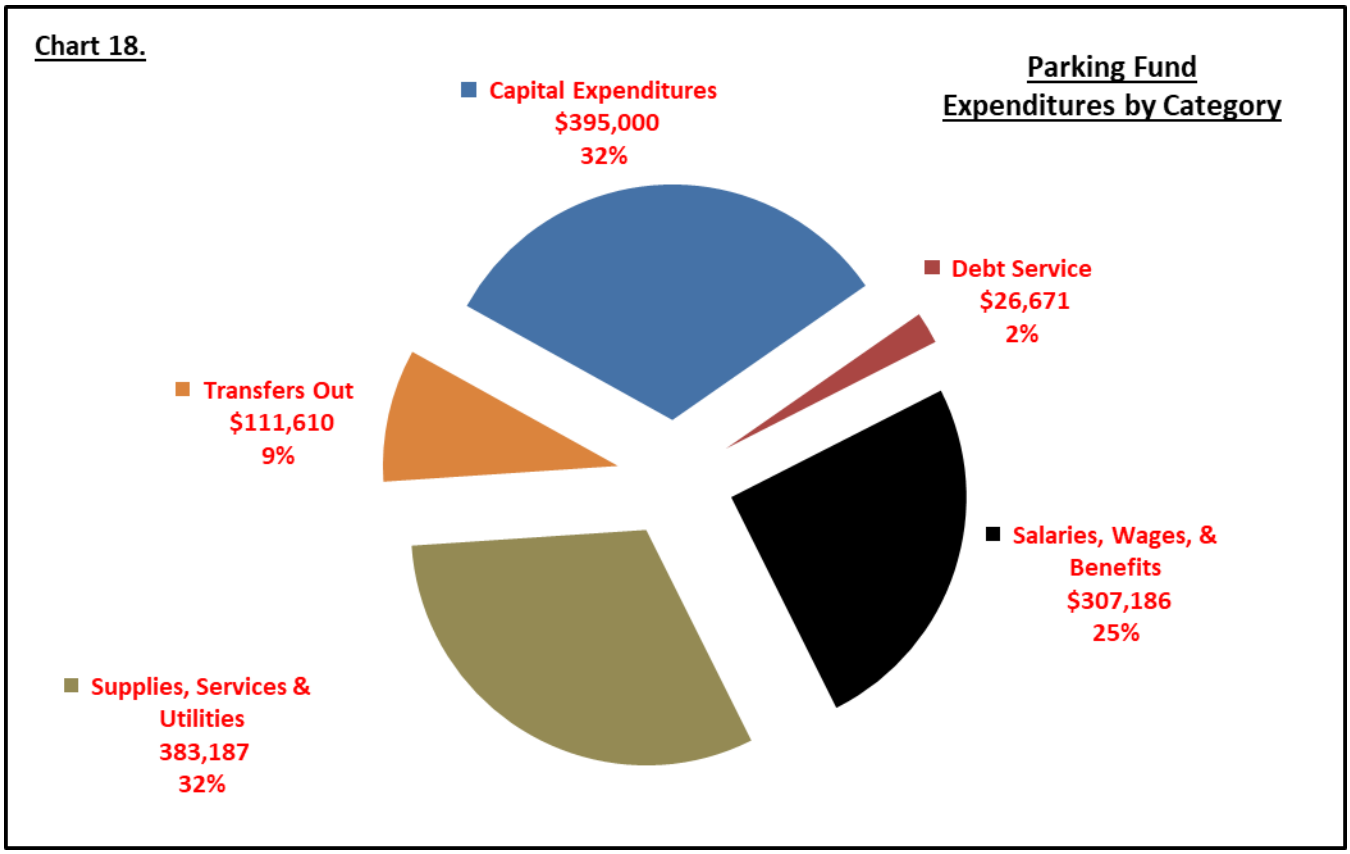


Chart 18.



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		2026 Budget	Percentage of Revenue
Charges for Services	$	511,455	41.80%
Fund Balance		551,401	45.06%
Total Major Revenues	$	1,062,856	86.86%
Total Parking Fund Revenue	$	1,223,654	

1. Charges for Services

➢ *Meters*

The Borough receives approximately $300,000 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 $220,000 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 $93,000 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 is anticipated to assist with future capital costs. In 2026, it is anticipated that approximately $395,000 will be used from fund balance reserves as pay-go to finance capital projects in our capital improvement plan, and $156,401 will be used to pay for operating expenses.

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 2026, the Borough does not anticipate issuing any new bonds but instead will allocate existing available funds 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 the exception of 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 Actual	2025 Budget	2026 Budget
Revenue								
Intergovernmental	50,249	936,347	1,738,088	1,955,625	679,380	3,859,712	2,260,000	4,295,818
Other Revenue	0	-	-	98,840	71,003	108,474	-	-
Interest and Rents	10,708	3,146	722	70,988	318,834	528,221	369,623	245,500
Transfers In	673,127	691,371	670,525	3,795,794	4,207,781	4,369,919	1,299,446	1,839,556
Bond Proceeds	934,077	212,242	6,264,190	5,972	2	900,000	898,020	3,121,866
Fund Balance	-	-	-	-	-	-	1,831,552	-
Total	1,668,162	1,843,106	8,673,525	5,927,219	5,277,000	9,766,326	6,658,641	9,502,740
Expenditures								
Debt Service	217,345	239,531	2,801,365	455,402	455,509	545,984	706,258	675,646
Capital Expenditures	1,461,020	1,706,907	2,310,329	3,472,264	2,025,702	2,555,348	5,287,383	8,827,094
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	3,101,332	6,658,641	9,502,740

Chart 19.

Capital Projects Fund Revenue by Category

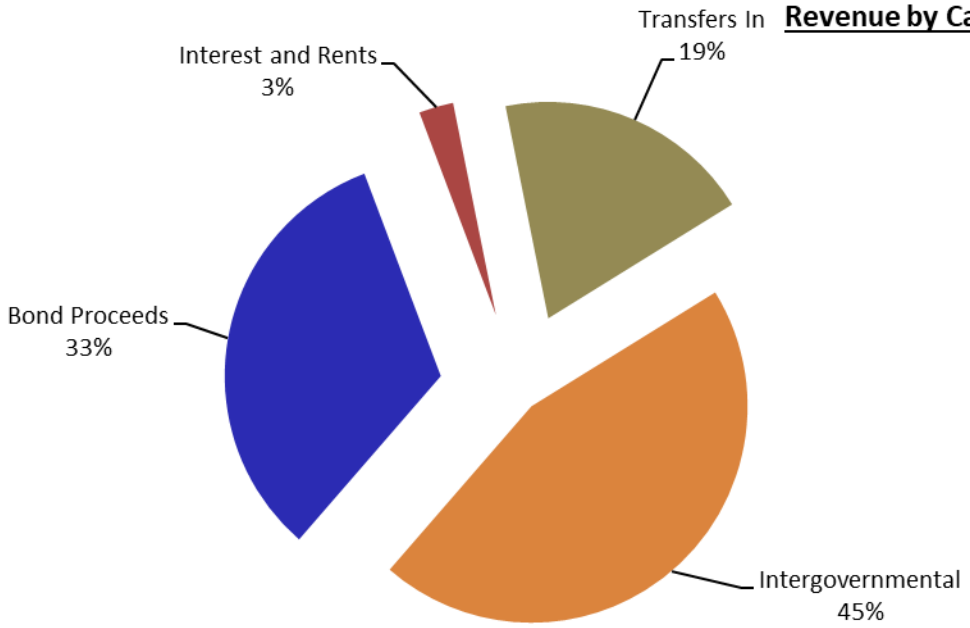
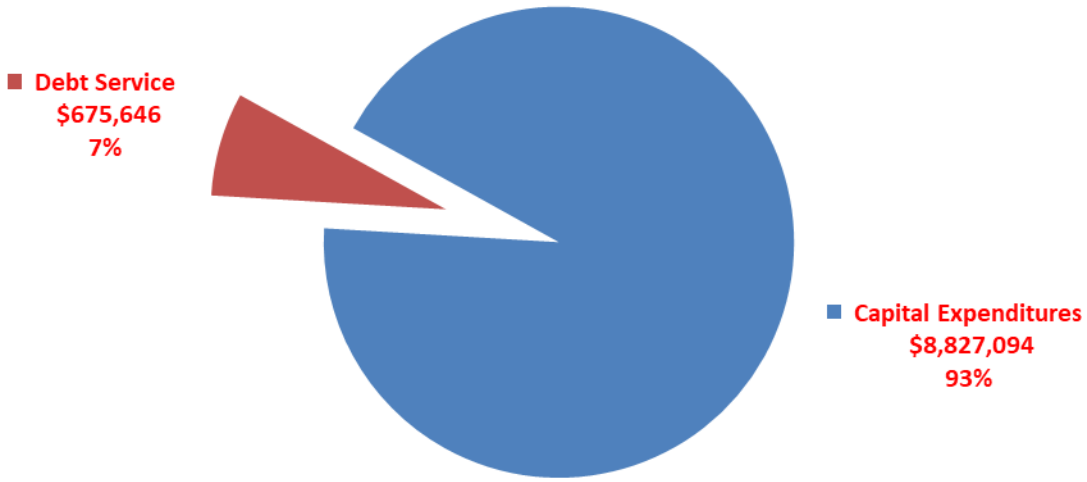


Chart 20.

Capital Projects Fund Expenditures by Category



MAJOR REVENUE SOURCES

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

Major Revenue Sources			
Revenue Source		2026 Budget	Percentage of Revenue
Intergovernmental	$	4,295,818	45.21%
Bond Proceeds		3,121,866	32.85%
Transfers In		1,839,556	19.36%
Total Major Revenues	$	9,257,240	97.42%
Total Capital Projects Fund Revenue	$	9,502,740	

1. Intergovernmental

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

- ***Grant Funding***

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

- **Harrisburg Area Transportation Study - Regional Transportation Plan Grant –** The Borough was awarded $2,700,000 in federal funding related to the Borough's Carlisle Connectivity Project.

  Approximately $1,100,000 is budgeted to be drawn down in 2026.

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

  Approximately $1,010,690 is budgeted to be drawn down in 2026.

- **U.S. Department of Transportation - Safe Street & Roads For All Grant –** The Borough was awarded a total of $155,760 in federal funding related to its Comprehensive Safety Action Plan.

  Approximately $100,000 is budgeted to be drawn down in 2026.

- **Pennsylvania Commission on Crime & Delinquency – Public Safety Improvements Grant –** The Borough was awarded a total of $1,080,000 in federal funding related to public safety communications and software upgrades.

Approximately $482,330 is budgeted to be drawn down in 2026.

- **Pennsylvania Commonwealth Financing Authority – Multi-Modal Transportation Fund Grant** - The Borough was awarded $750,000 in state funding related to the Borough's Carlisle Connectivity Project.

  Approximately $641,320 is budgeted to be drawn down in 2026.

- **Pennsylvania Department of Community & Economic Development – Municipal Assistance Grant** - The Borough was awarded $99,400 in state funding related to the Borough's gateway revitalization planning.

  Approximately $50,000 is budgeted to be drawn down in 2026.

- **Pennsylvania Department of Transportation – Transportation Alternatives Set-Aside Grant** - The Borough was awarded $633,000 in federal funding related to the Borough's creation of a shared-use path along Noble Boulevard.

  Approximately $633,000 is budgeted to be drawn down in 2026.

- **Pennsylvania Commonwealth Financing Authority – Local Share Account Grant** - The Borough was awarded $96,500 in state funding related to the Borough's purchase of a new fire truck.

  $96,500 is budgeted to be drawn down in 2026.

- **Pennsylvania Department of Conservation & Natural Resources – Community Conservation Partnership Program Grant** - The Borough was awarded $100,000 in state funding related to the Borough's creation of a new Comprehensive Recreation, Park and Open Space Plan.

  Approximately $90,000 is budgeted to be drawn down in 2026.

- **Pennsylvania Department of Transportation – Green Light Go Grant -** The Borough was awarded $493,040 in state funding related to the Borough's upgrading of signalized traffic intersections.

  Approximately $447,260 is budgeted to be drawn down in 2026.

- **Pennsylvania Department of Transportation – Transportation Infrastructure Investment Funding Grant -** The Borough was awarded $1,200,000 in state funding related to the Borough's Carlisle Connectivity Project.

  Approximately $516,420 is budgeted to be drawn down in 2026.

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 2026, 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 2026, a transfer of $1,839,556 is anticipated to be transferred in from other funds to help cover costs not already financed by other sources.



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Highway Aid Fund Summary

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

FUND HIGHLIGHTS

- **Overall:** The Highway Aid Projects fund is a non-operating fund and as such does not generate revenues (with the exception of a small amount of interest). The primary funding source is a yearly Liquid Fuels Grant allocation which for 2026 is anticipated to be $547,360.

FINANCIAL SUMMARIES

Table 18.
Highway Aid Fund Revenue & Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenue							
Fund Balance	-	-	-	-	-	142,649	162,595
Interest and Rents	10,374	605	22,851	72,999	74,102	63,035	54,045
Intergovernmental	551,458	511,987	533,401	549,967	546,316	546,316	547,360
Total	561,832	512,592	556,252	622,966	620,418	752,000	764,000
Expenditures							
Capital Expenditures	665,720	604,411	684,096	644,768	583,454	752,000	764,000
Total	665,720	604,411	684,096	644,768	583,454	752,000	764,000

Graph 14.

Highway Aid Fund Revenue by Year

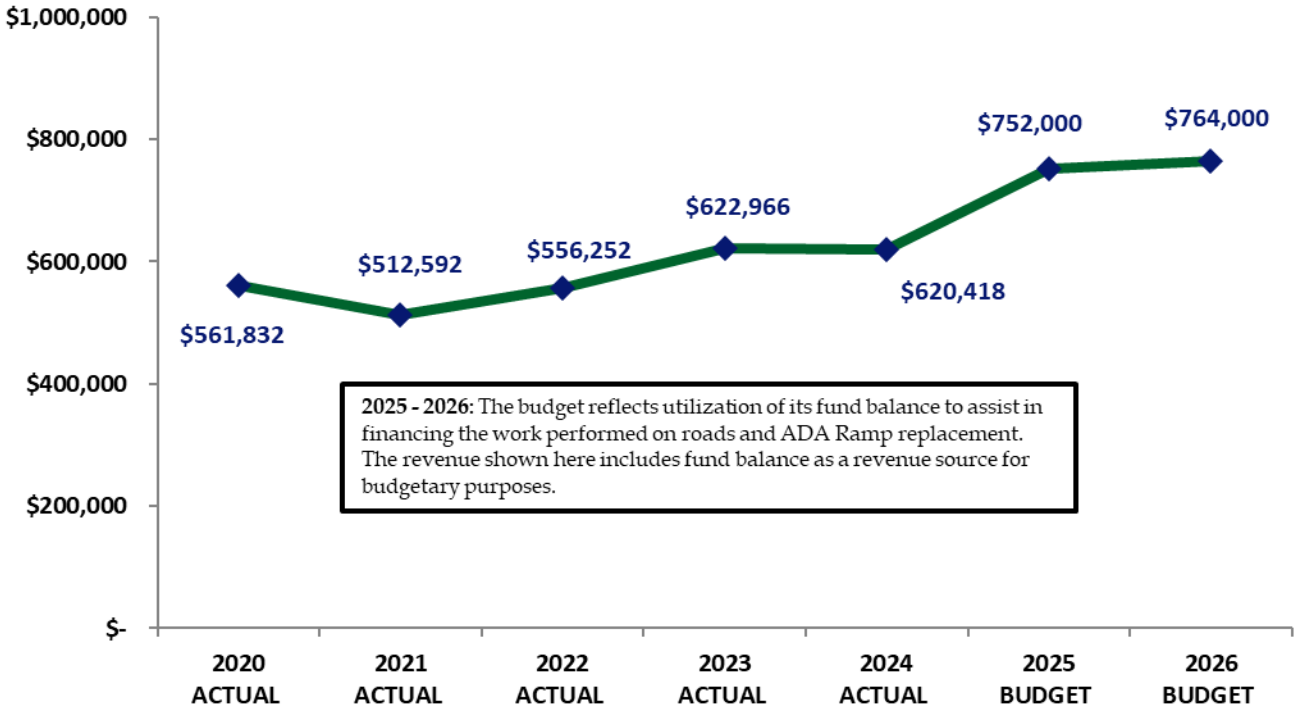
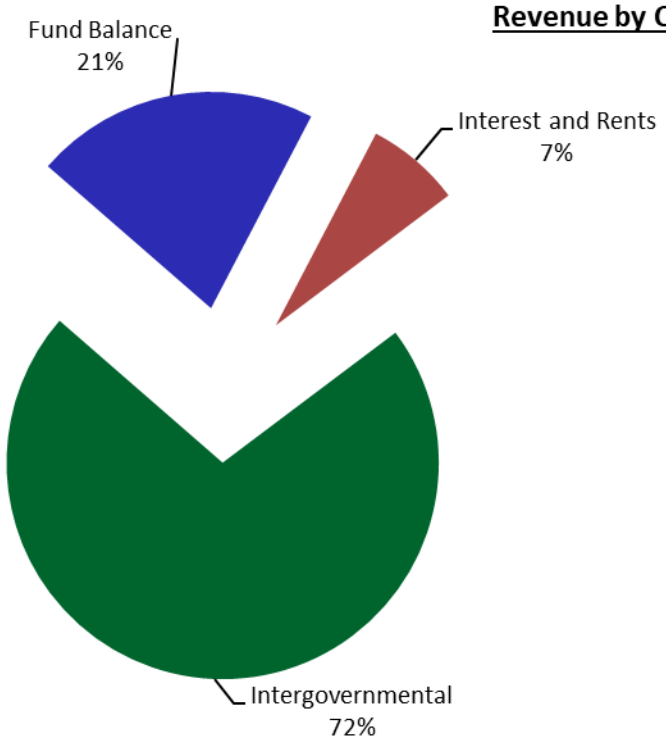
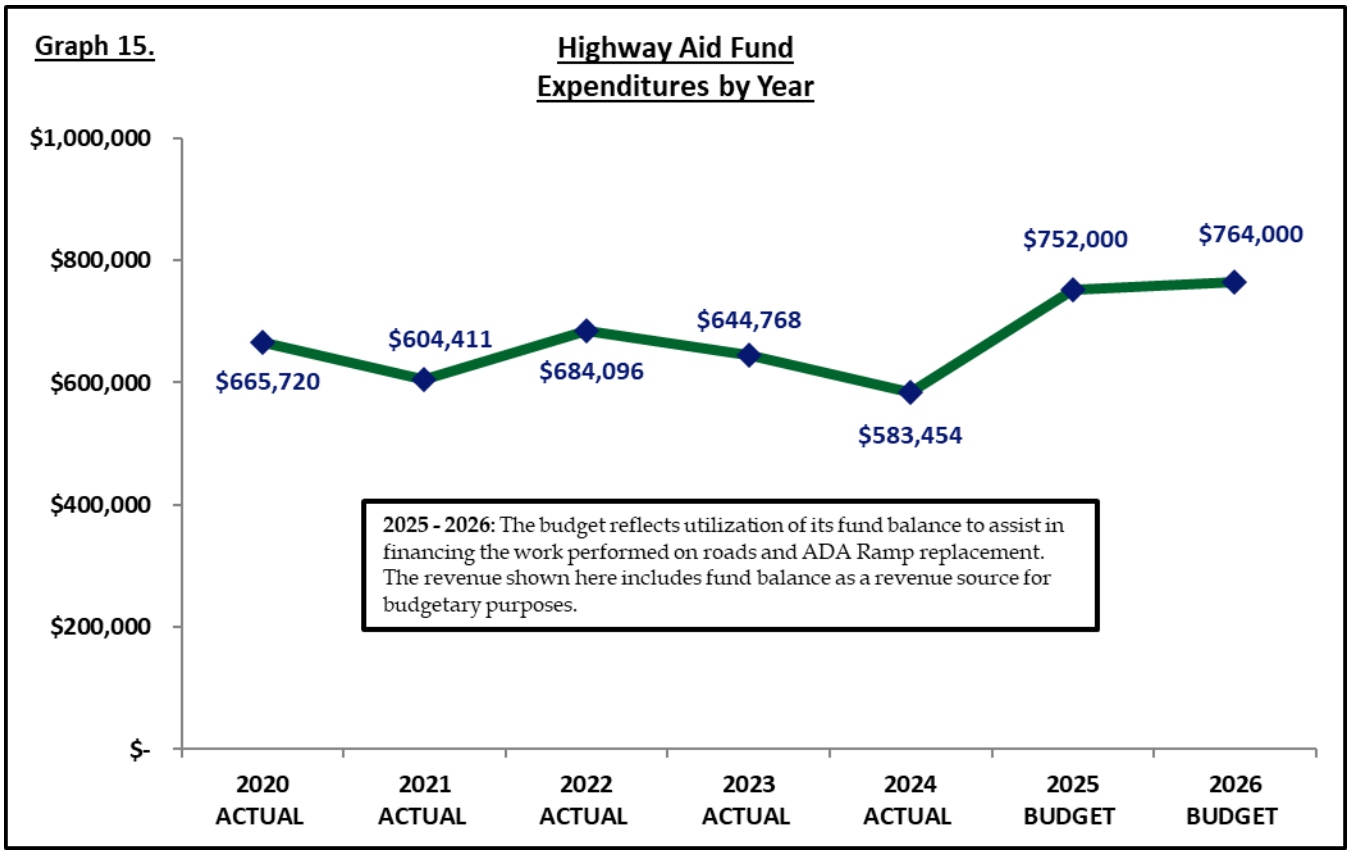


Chart 21.

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		**2026 Budget**	**Percentage of Revenue**
Intergovernmental	$	547,360	71.64%
Fund Balance	$	162,595	21.28%
Total Major Revenues	$	709,955	92.93%
Total Highway Aid Fund Revenue	$	764,000	

1. Intergovernmental

The Borough has regularly received state Highway Aid Funding.

- ***State Funding***

The Borough anticipates being awarded 2026 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 $547,360 will be received from the state in 2026. 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 year's expenditures. The Borough anticipates using that fund balance reserve to cover current year capital expenditures totaling $162,595.

OPERATING BUDGETS

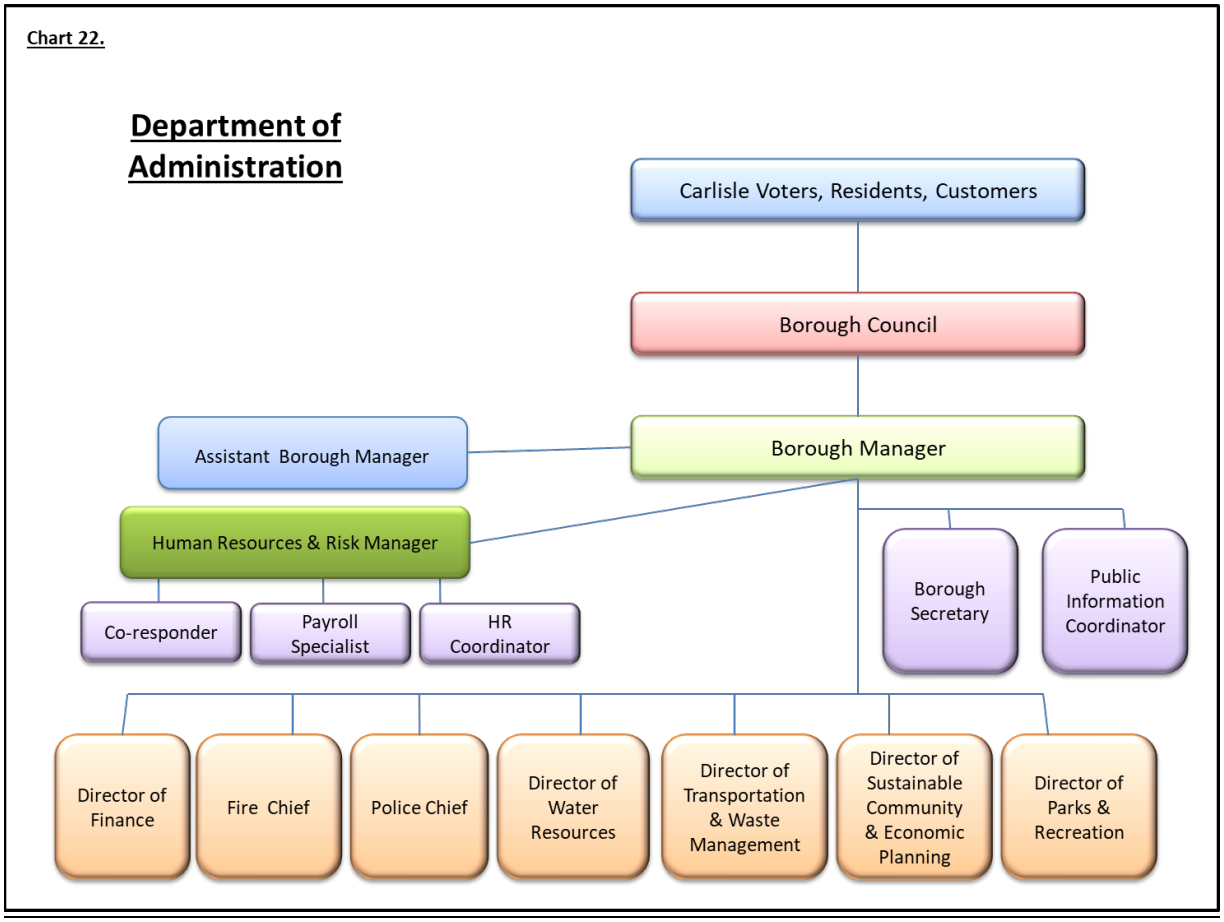


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Department of Administration

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**	$2,825,347
Legal Services	Personnel	**Operating Budget**	$2,708,347
Property & Casualty Insurance		**Capital Budget**	$117,000
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**	**2025 Actual**	**2026 Target**
Department of Administration *Borough Council*	Maximize the number of participants in the Outside Agency Program	25 Applicants 20 Awards	27 Applicants 20 Awards	27 Applicants 25 Awards

Evaluation:

Modifications made to the application process have led to a growth in the number of applications received over the 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. The Borough 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**	**2024 Actual**	**2025 Actual**	**2026 Target**
Department of Administration *Manager's Office*	Maximize the number of visits/users to the Borough's website.	122,500 on 12/31	76,857 on 8/18; Estimate 115,000 by 12/31	125,000 visits
	Maximize the number of users that follow the Borough's social media pages.	Facebook: 9,282 on 12/31 LinkedIn: 1,449 on 12/31	Facebook: 10,243 8/18; Estimate 15,000 by 12/31 LinkedIn: 1,520 on 8/18; Estimate 2,300 by 12/31	Facebook Followers: 16,000 LinkedIn Followers: 2,500

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**	**2024 Actual**	**2025 Actual**	**2026 Target**
Department of Administration *Borough Council*	Allocate revenue replacement received from the American Rescue Plan allocation.	$788,768	$665,000	Greater than $ 0
Department of Administration *Borough Council*	Pursue capital projects that can be funded through inter-municipal partnerships.	9 Projects	8 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, the Borough Council established a subcommittee to 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 started in 2024 and will 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**	**2024 Actual**	**2025 Actual**	**2026 Target**
Department of Administration *Human Resources*	Training is completed.	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.	Basic Supervisor training for supervisors; performance evaluation training for supervisors; Microsoft Word and Excel training required for office support staff, optional for other staff. Customer service training for all non-uniform Borough employees.	Basic Supervisor training for supervisors; new performance evaluation training for supervisors through the new Human Resources Information System; customer service training for new employees; AED/Stop the Bleed and CPR training; Active Threat training. Advanced training on software tools already in place.

Table 19.

Department of Administration Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Borough Council							
Operating Expenditures	120,122	119,911	173,151	245,427	227,629	363,404	366,704
Capital Expenditures	-	-	-	-	-	-	-
Total	**120,122**	**119,911**	**173,151**	**245,427**	**227,629**	**363,404**	**366,704**
Manager's Office							
Operating Expenditures	414,967	454,986	463,645	508,210	414,851	431,807	661,654
Capital Expenditures	-	-	-	-	-	-	-
Total	**414,967**	**454,986**	**463,645**	**508,210**	**414,851**	**431,807**	**661,654**
Legal Services							
Operating Expenditures	109,659	105,207	69,755	79,450	107,050	100,000	125,000
Capital Expenditures	-	-	-	-	-	-	-
Total	**109,659**	**105,207**	**69,755**	**79,450**	**107,050**	**100,000**	**125,000**
Personnel							
Operating Expenditures	190,954	109,315	206,840	356,627	458,879	430,066	462,690
Capital Expenditures	-	-	-	-	-	75,000	-
Total	**190,954**	**109,315**	**206,840**	**356,627**	**458,879**	**505,066**	**462,690**
Co-Responder							
Operating Expenses	-	-	-	-	-	167,740	177,604
Capital Expenses	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**167,740**	**177,604**
Information Technology							
Operating Expenditures	254,746	237,374	299,112	335,968	425,024	514,500	495,350
Capital Expenditures	91,883	4,288	190,428	103,069	105,473	166,500	117,000
Total	**346,629**	**241,662**	**489,540**	**439,037**	**530,497**	**681,000**	**612,350**
Outside Agencies							
Operating Expenditures	111,600	68,500	68,000	70,500	130,150	107,500	107,500
Capital Expenditures	-	-	-	-	-	-	-
Total	**111,600**	**68,500**	**68,000**	**70,500**	**130,150**	**107,500**	**107,500**
Property & Casualty Insurance							
Operating Expenditures	258,298	257,025	244,384	246,848	297,407	284,527	311,845
Capital Expenditures	-	-	-	-	-	-	-
Total	**258,298**	**257,025**	**244,384**	**246,848**	**297,407**	**284,527**	**311,845**
Total	**1,552,229**	**1,356,606**	**1,715,315**	**1,946,099**	**2,166,463**	**2,641,044**	**2,825,347**

Graph 16.

Department of Administration
Total Expenditures by Year

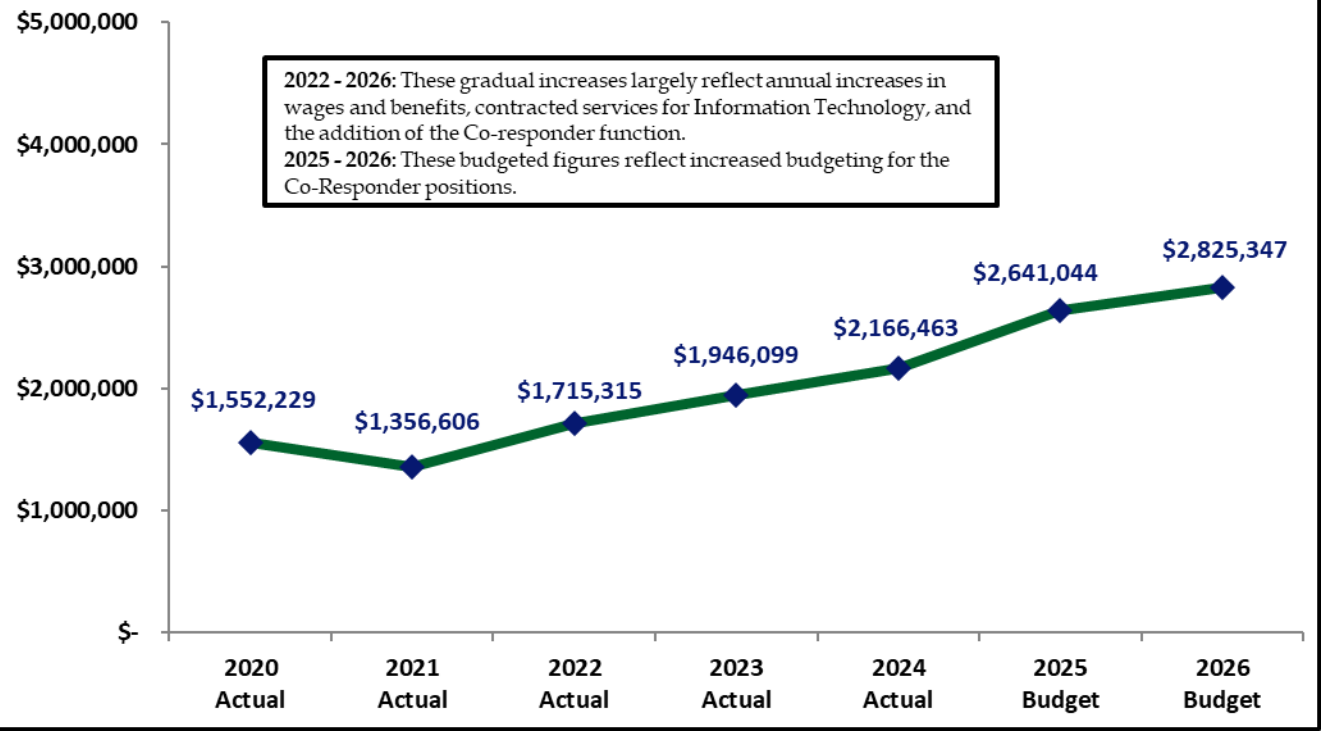


Chart 23.

Department of Administration
Expenditures by Category

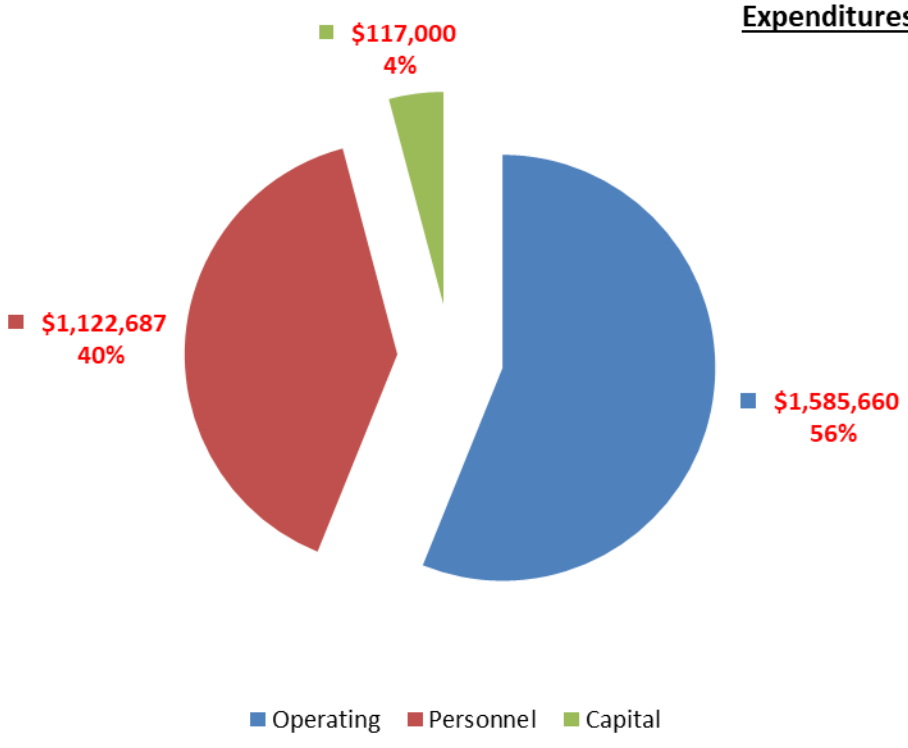
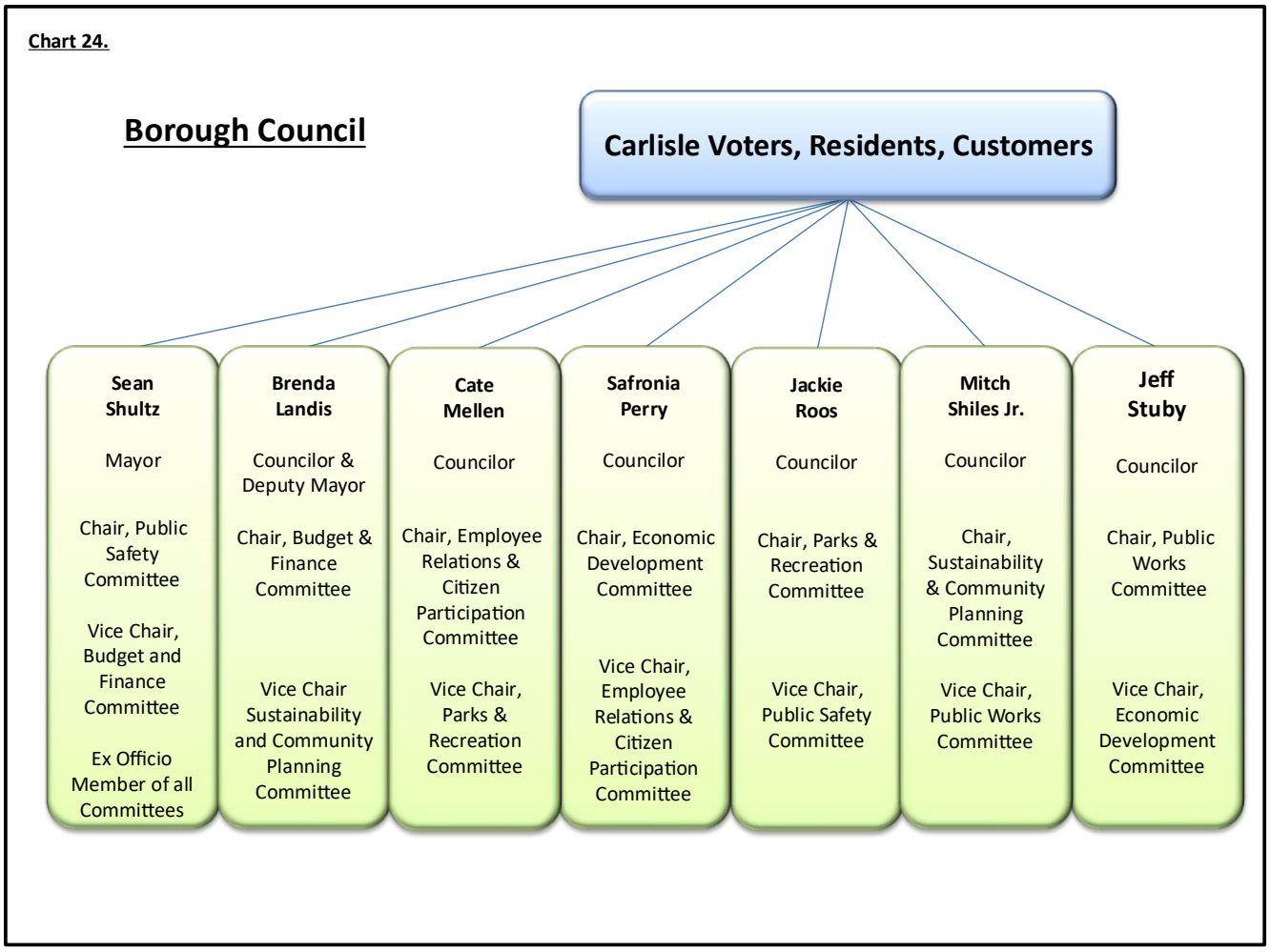


Chart 24.



FUNCTION OVERVIEW

Function Snapshot	
Department	Administration
Applicable Funds	General
Budget In Total	$366,704
Operating Budget	$366,704
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, Sustainability and Community Planning, 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

2025 ACCOMPLISHMENTS:

Economic & Financial Development

- Established a subcommittee to evaluate future funding initiatives supported by the revenue reimbursement from prior grants.
- Pursued grant funding opportunities with adjacent municipalities that improve the quality of life within, and across municipal boundaries
- Retained Delta Development Group to enhance grant advocacy efforts, strategically positioning the Borough for future funding opportunities.
- Supported local initiatives by awarding two rounds of grants through the Outside Agencies funding program.

- Continued support for the **Downtown Carlisle Association**, strengthening its role as the Borough's official Main Street organization.

Infrastructure & Community Programs

- Updated Urban Mixed Use zoning laws to align with the comprehensive plan, ensuring consistent and sustainable development.
- Initiated a sustainable downtown infrastructure project by repurposing unused parking meter poles for new biking amenities.
- Secured funding for and approved the installation of new park equipment at Heberlig Palmer Park, enhancing recreational opportunities for residents.
- Created a subcommittee to evaluate the viability of bringing the Borough's trash and recycling program in-house, exploring potential cost savings and improved service.
- Expanded the Co-responder program by hiring additional personnel, enhancing mental health and social services available to the community.
- Partnered with the Capital Area Intermediate Unit to commission a new mural at the Skate Spot, leveraging art to combat graffiti and revitalize a public space.

Advocacy & Legislation

- Supported the 2024 Earned Income Tax Credit and Real Estate Property Tax Credit for active volunteer firefighters, incentivizing service and showing support.
- Sent a letter of support for House Bills 1523 and 1524, advocating for increased public transit investment across the Commonwealth.
- Advocated to Representative Gleim for an increase in the Local Services Tax cap to $156, supporting a bipartisan initiative to increase local funding.
- Adopted a resolution opposing the Safeguard American Voter Eligibility (SAVE) Act, citing concerns that it could disenfranchise Pennsylvania voters.
- Adopted a resolution urging state and federal officials to oppose any cuts to Medicaid funding.
- Adopted a resolution condemning and opposing any U.S. action to take over the Gaza Strip.

Safety & Planning

- Approved and submitted a grant application for up to $3 million to fund a shared-use path and other safety enhancements on Waggoners Gap Road.
- Advanced pedestrian safety by investing in improved street signage, creating new educational programs, and implementing initiatives identified by the Vision Zero Committee.
- Collaborated with community stakeholders to define and implement transportation improvements for the Bedford & East Street Project.
- The Mayor participated in the 2025 National Brownfields Conference, engaging in the Mayor's Roundtable to discuss key community and redevelopment issues.

2026 GOALS

- Continue implementing Strategic Plan initiatives

- Consider recommendations from subcommittee on future funding initiatives supported by the revenue reimbursement from prior grants.
- 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

FINANCIAL SUMMARIES

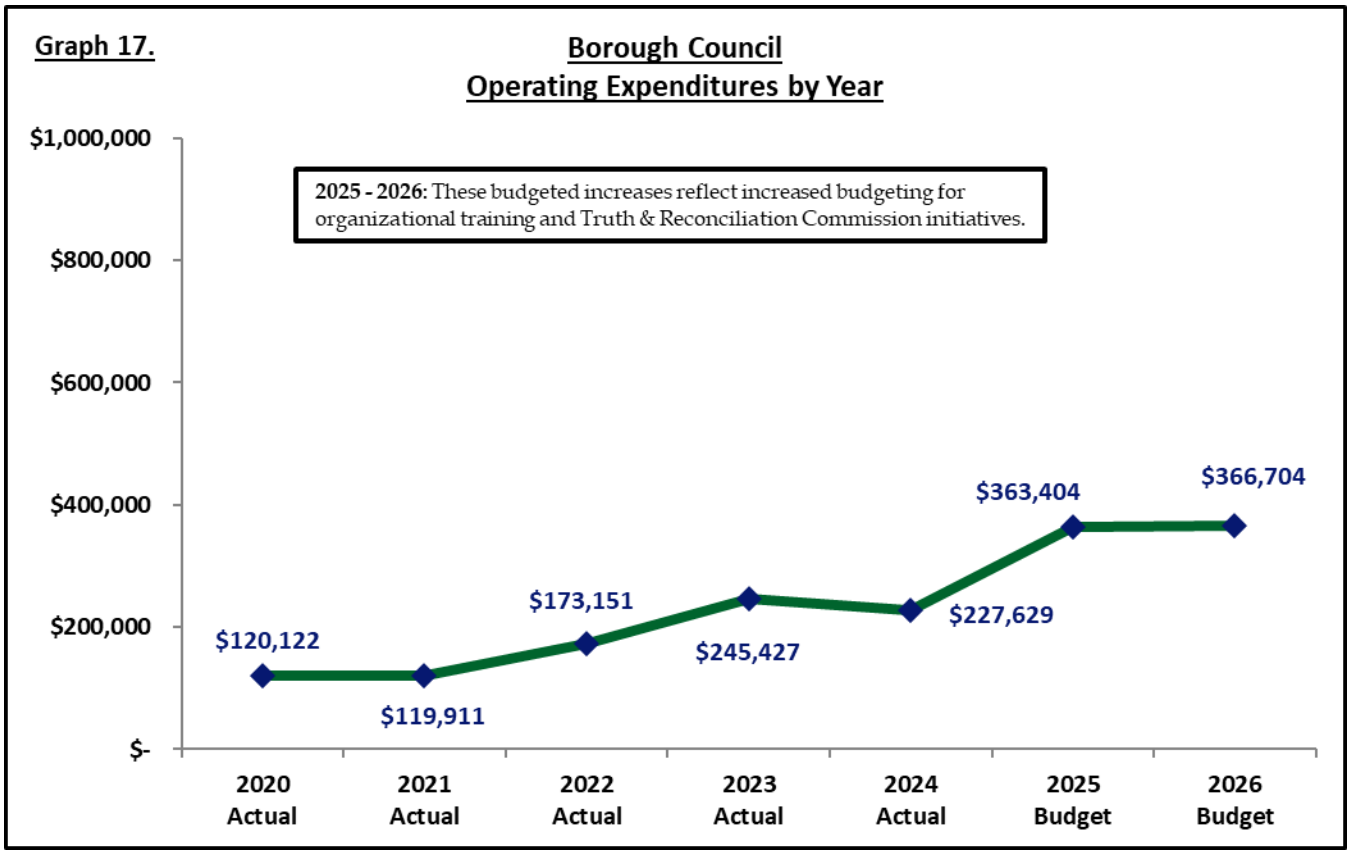
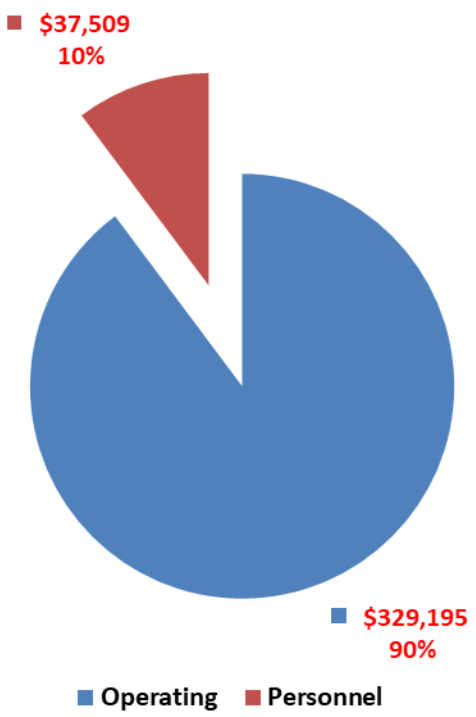


Chart 25.


Borough Council
Expenditures by Category
$37,509
10%
$329,195
90%
Operating
Personnel

FUNCTION OVERVIEW

Function Snapshot	
Department	Administration
Applicable Funds	General Fund; Capital Projects; Parking Fund
Budget In Total	$ 1,506,504
Operating Budget	$ 1,389,504
Capital Budget	$ 117,000
Full-Time Employees	4

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

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

SERVICES PERFORMED:

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

BUDGETARY ACTIVITIES

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

2025 ACCOMPLISHMENTS

- Continued implementing strategies consistent with the Strategic Plan
- Continued to provide training to Borough employees in technical areas
- Provided a 2025 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
- Supported the restructuring of 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
- Supported internal committees including Vision Zero, Co-responder, Solid Waste & Recycling, and Land-use Reform
- Continued to work with the Borough's consultant in researching and applying for grant opportunities
- Maintained a reinstated Moody's Bond Rating of Aa1 as part of our 2024 Series debt issuance

2026 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 and HVAC improvements
- 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.

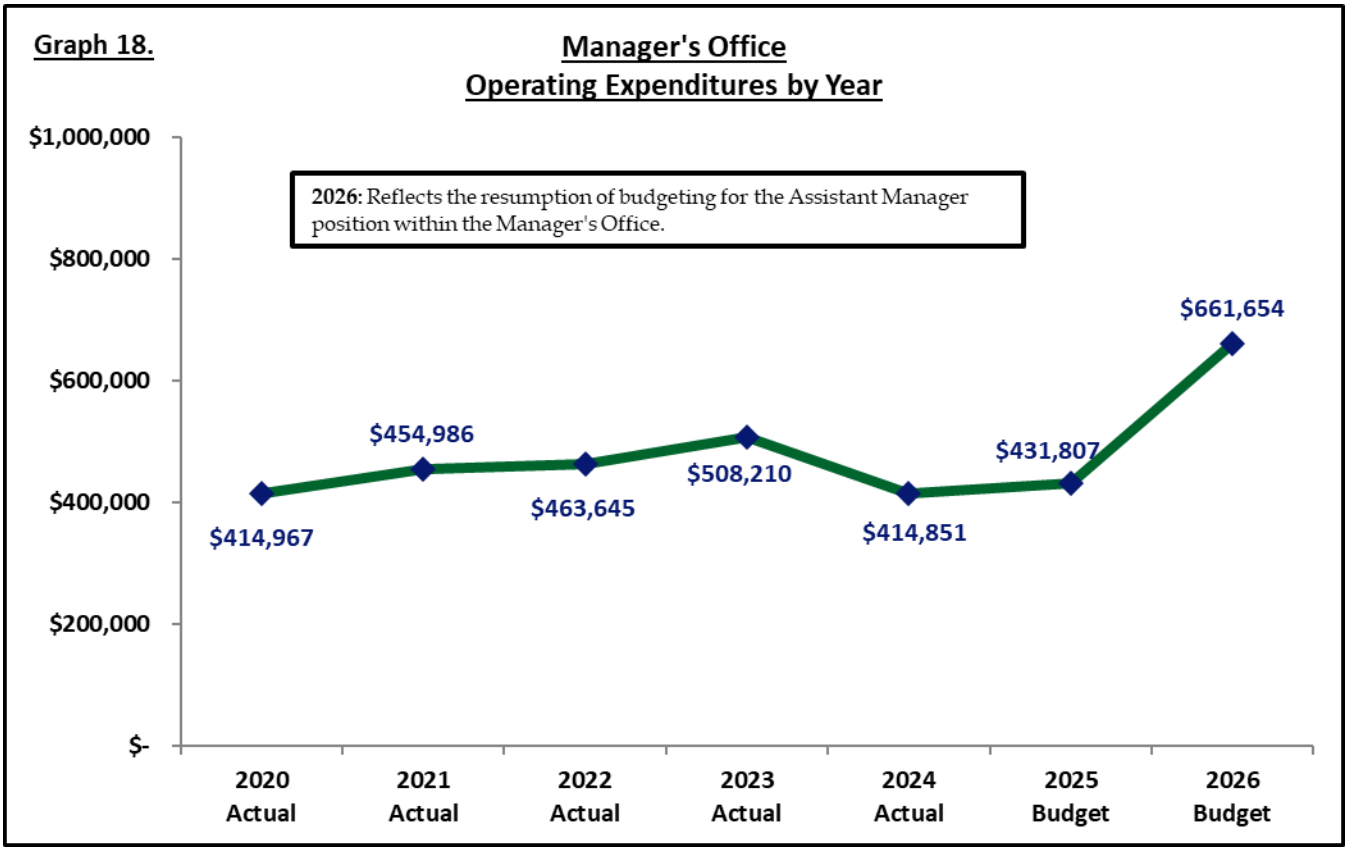
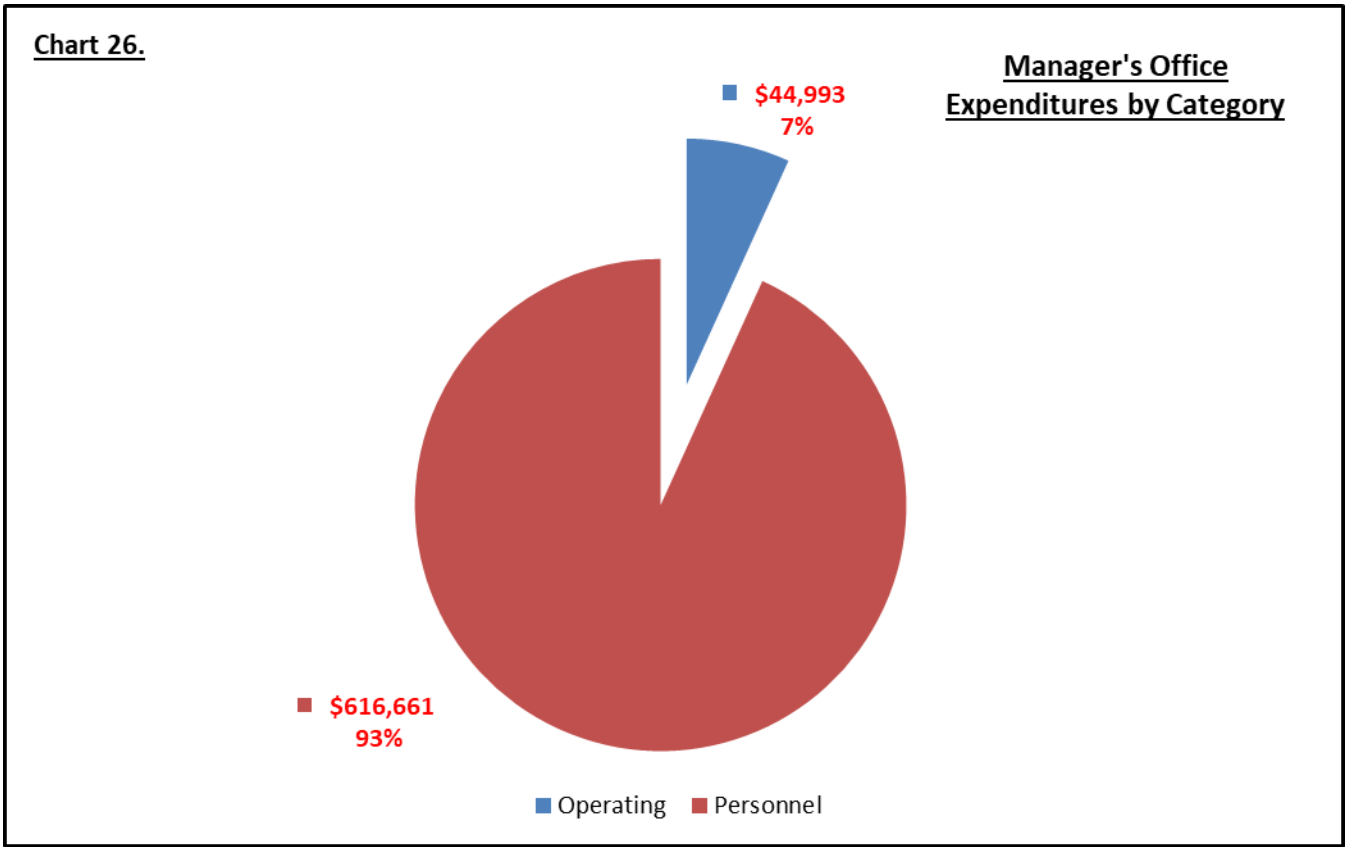
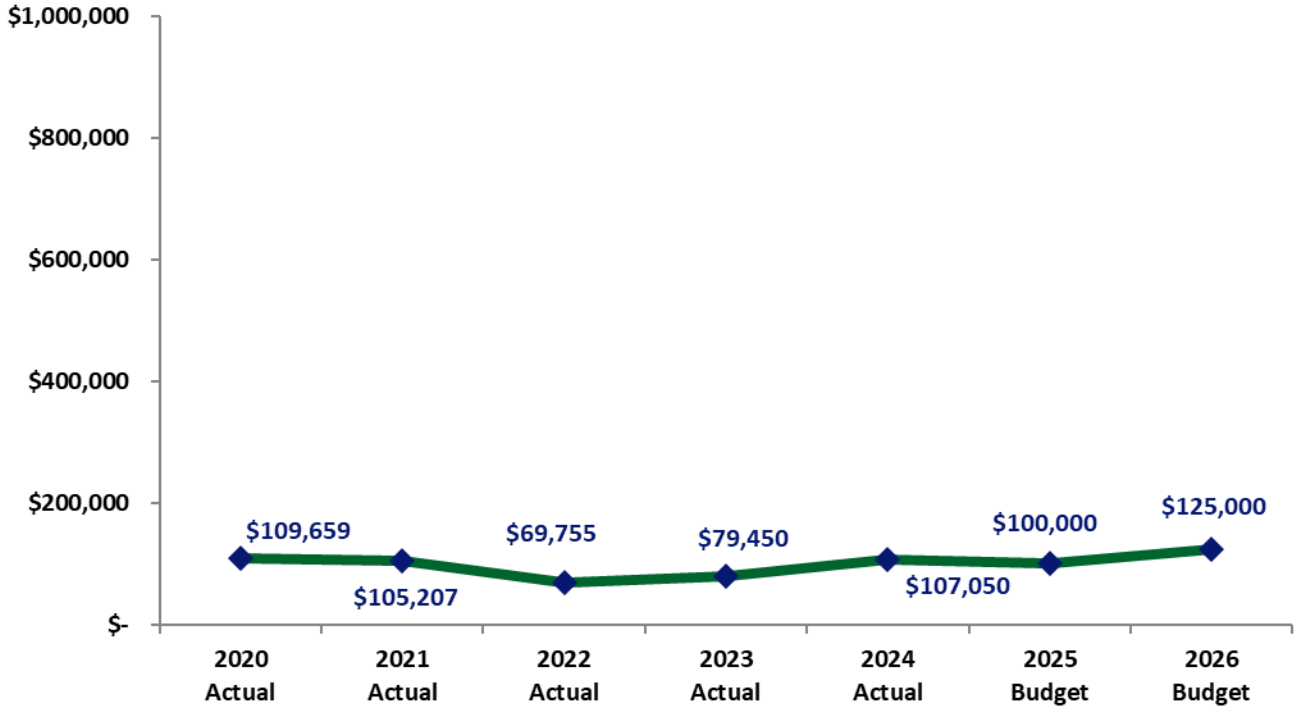


Chart 26.



Graph 19.

Legal
Operating Expenditures by Year



Graph 20.

Information Technology
Operating Expenditures by Year

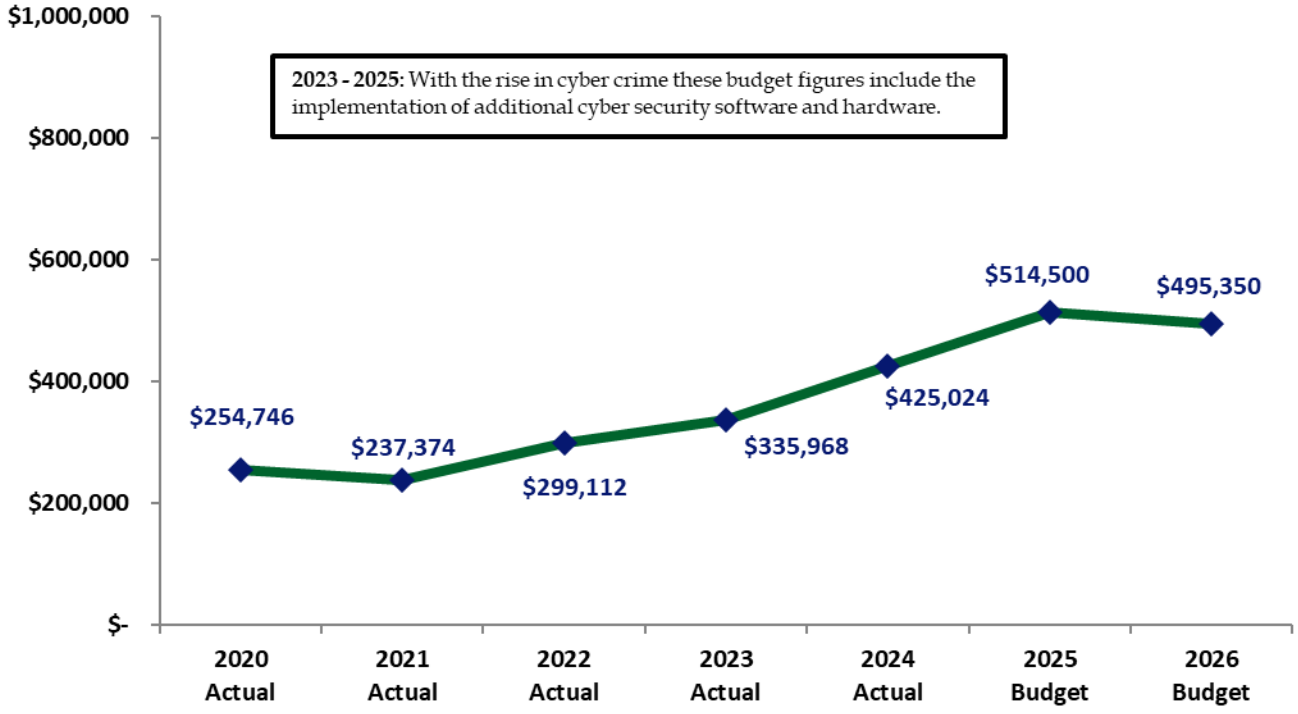
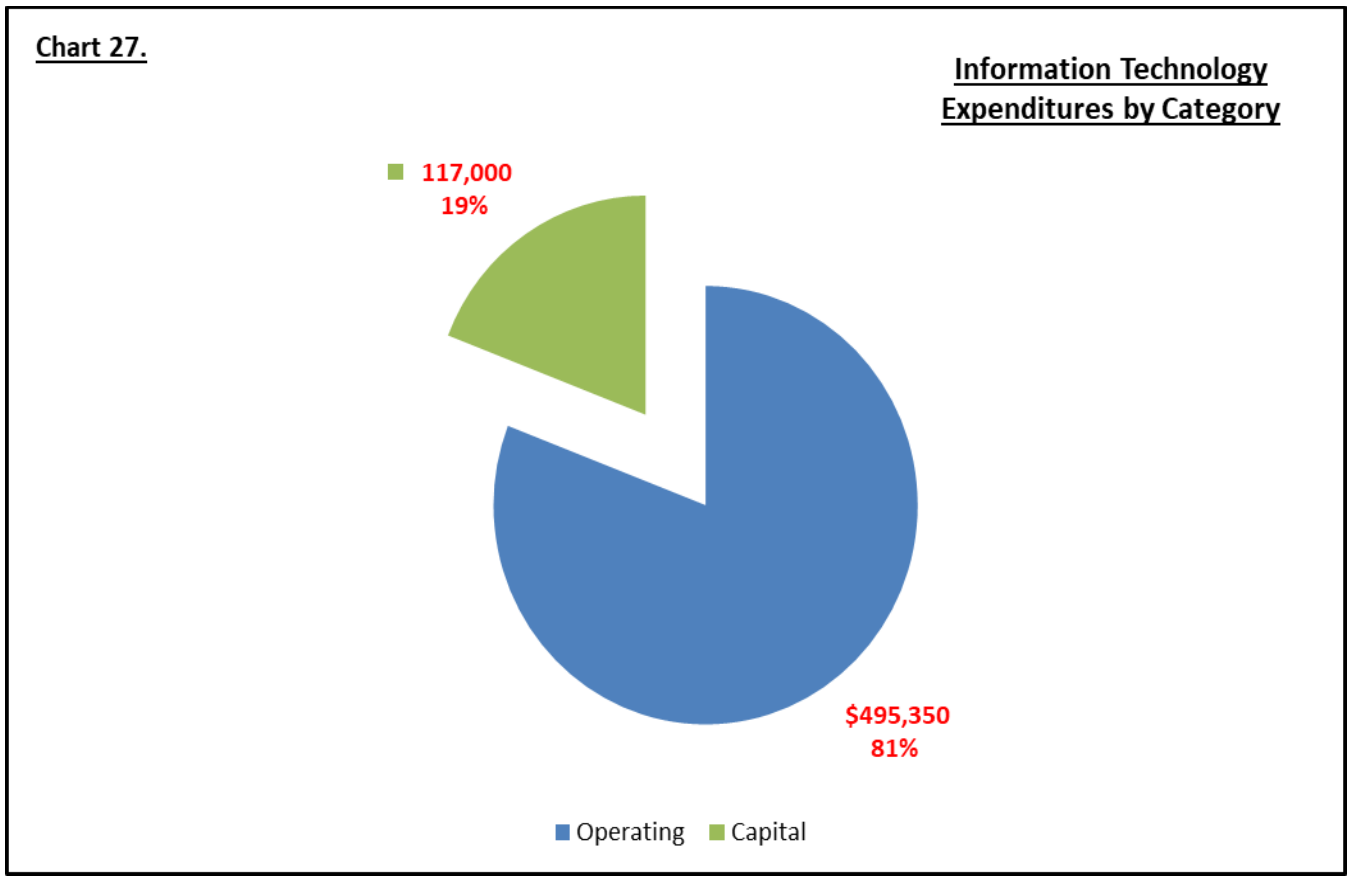
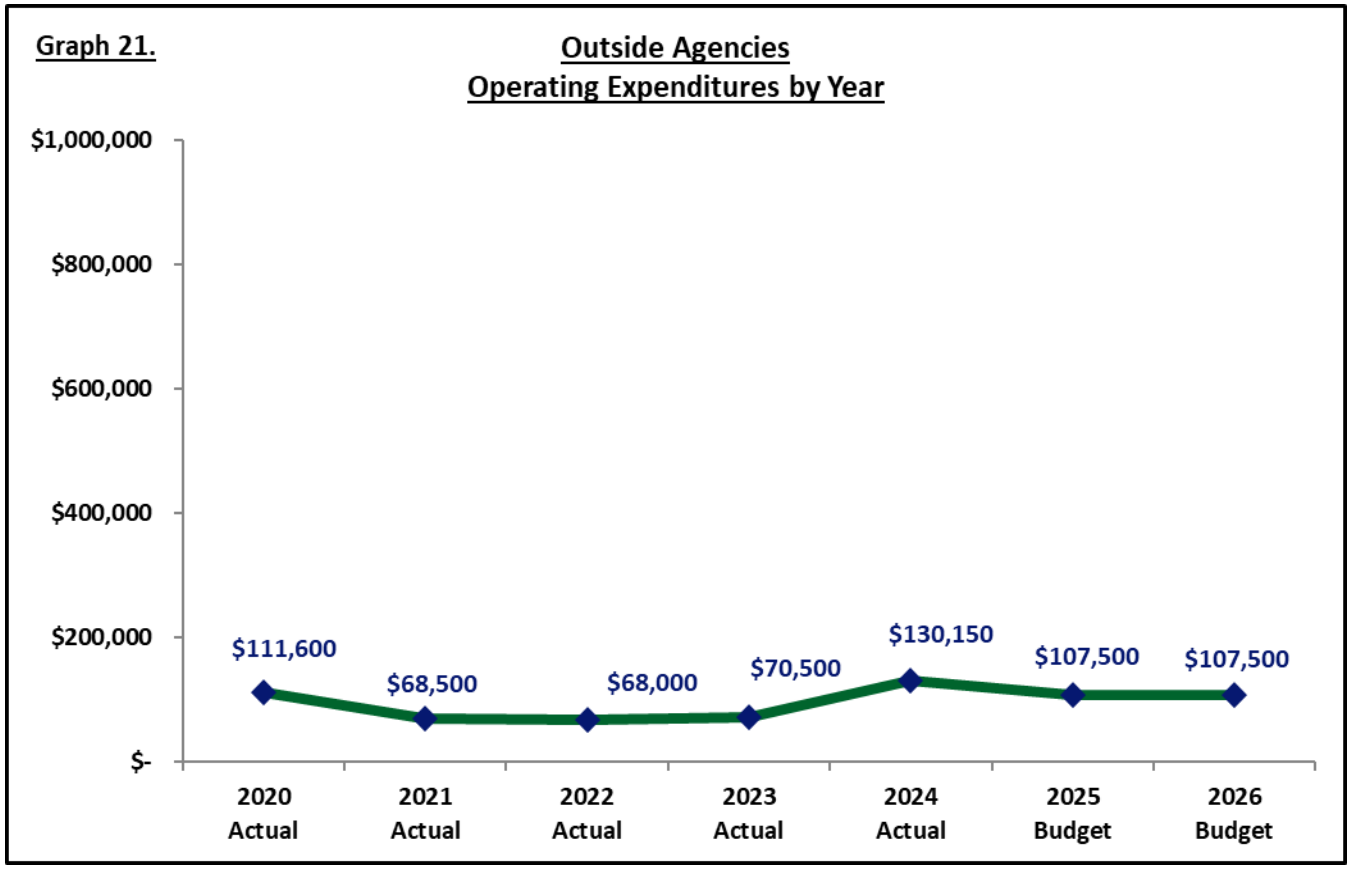


Chart 27.



Graph 21.



FUNCTION OVERVIEW

Function Snapshot	
Department	Administration
Applicable Funds	General; Water; Stormwater; Sewer
Budget In Total	$952,139
Operating Budget	$952,139
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

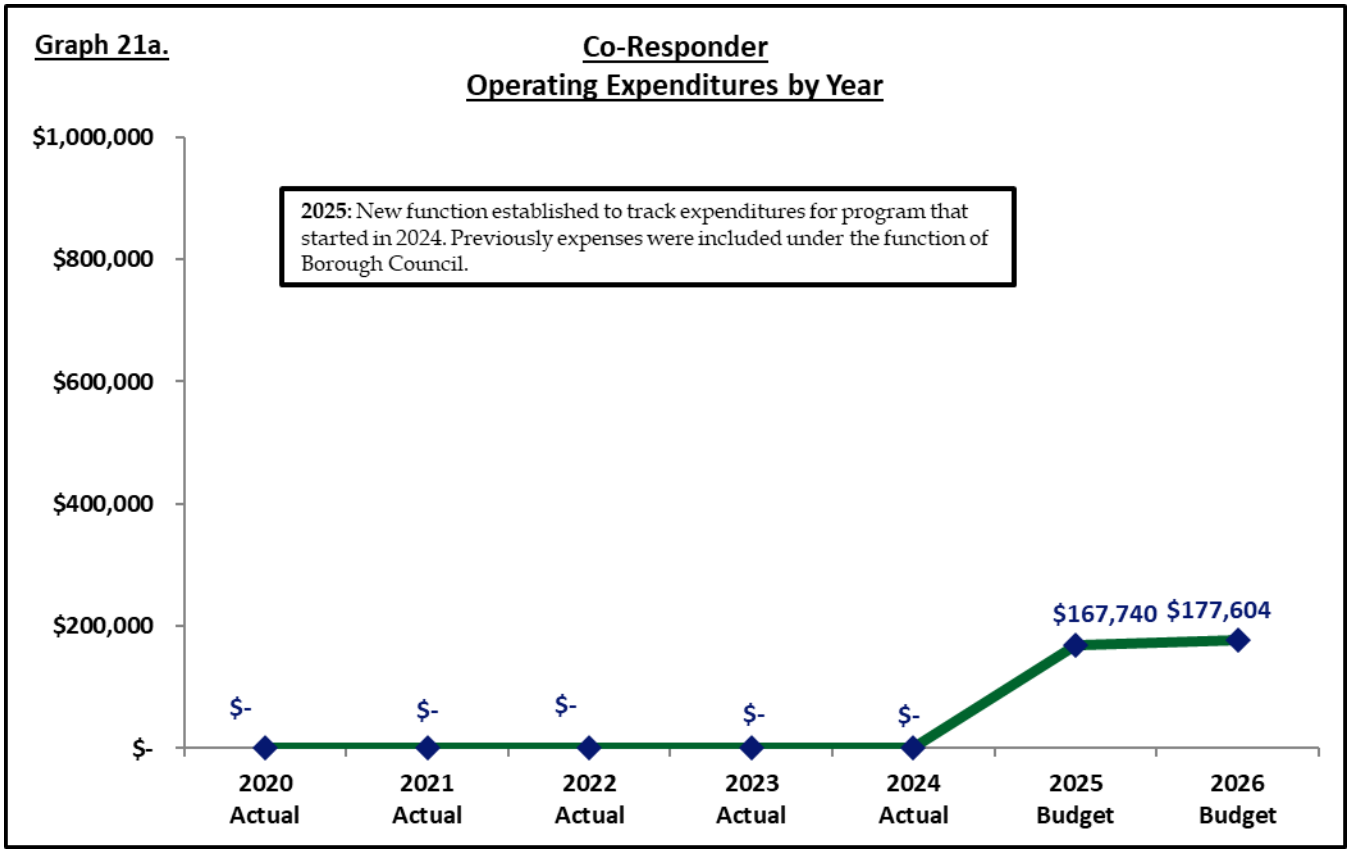


Chart 27a.

Co-Responder Expenditures by Category



Graph 22.

Personnel Operating Expenditures by Year

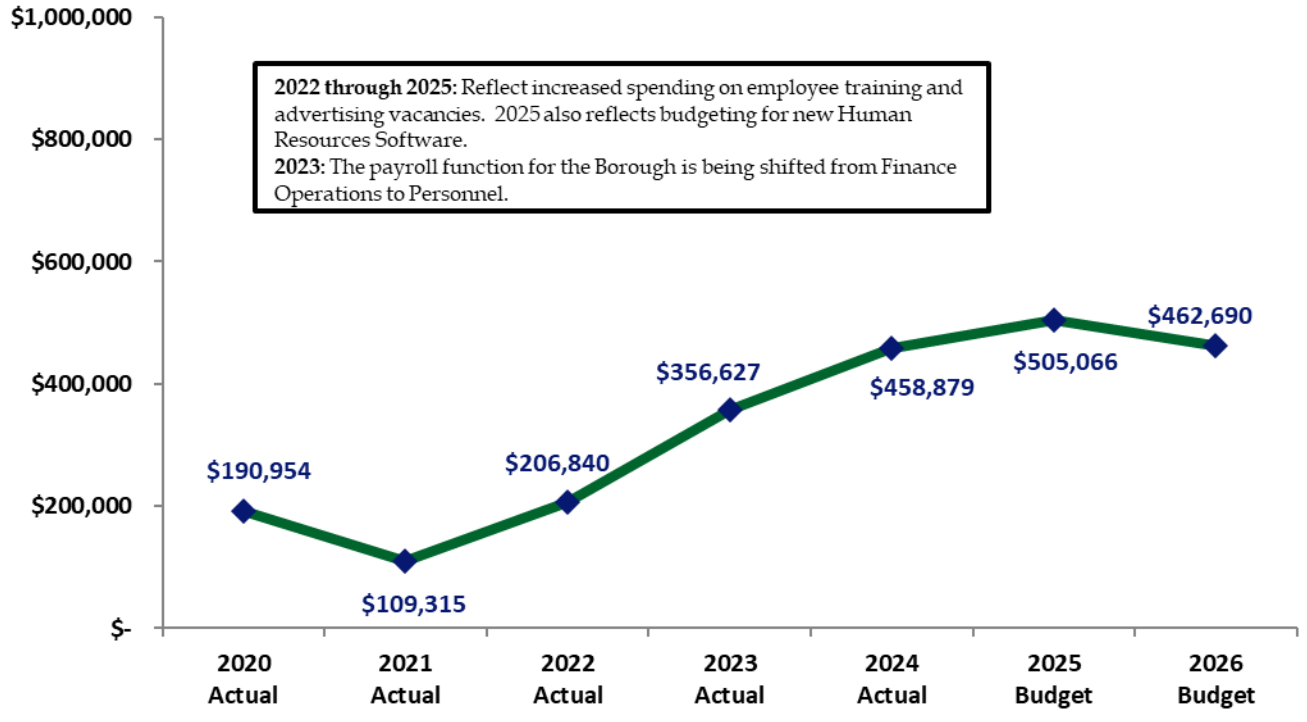
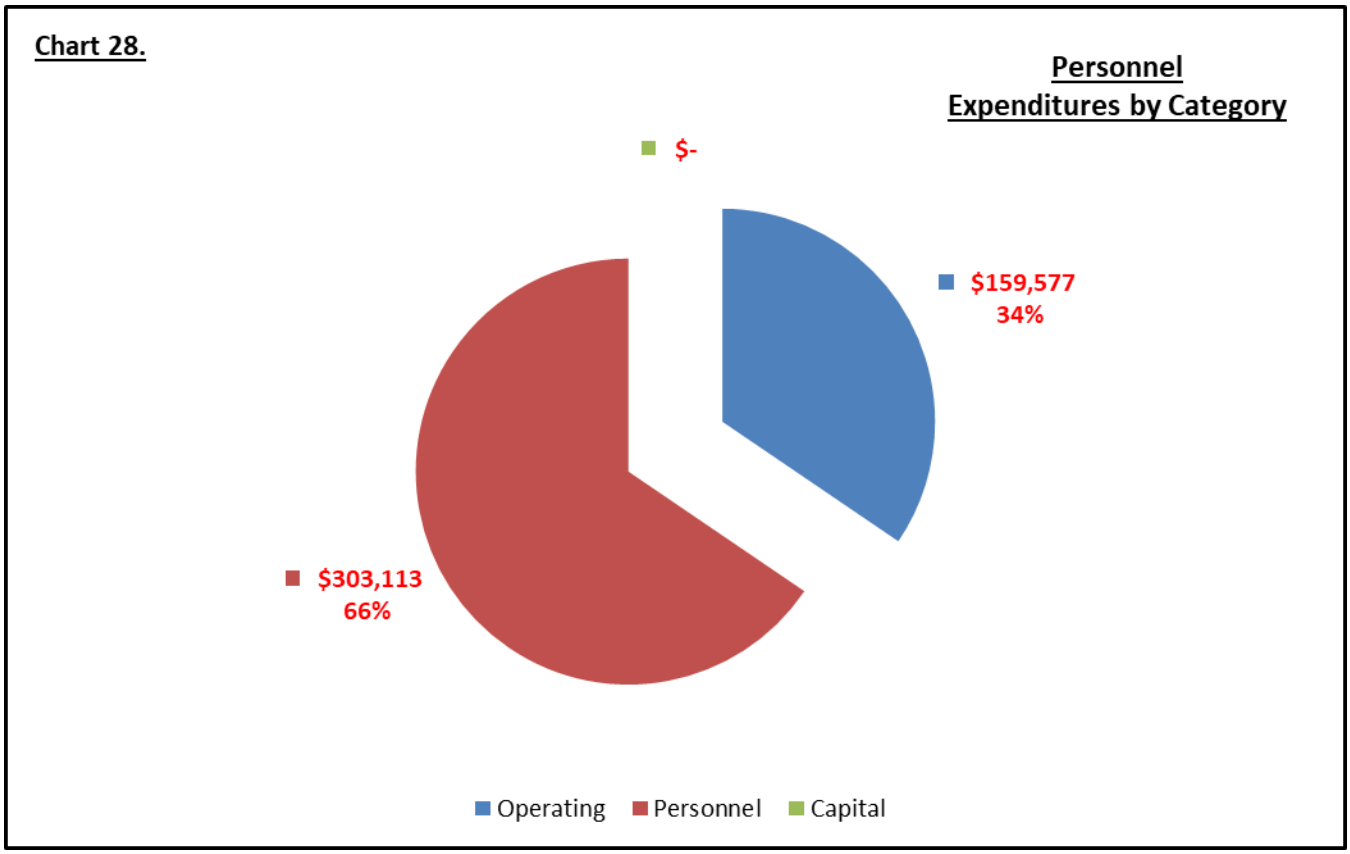
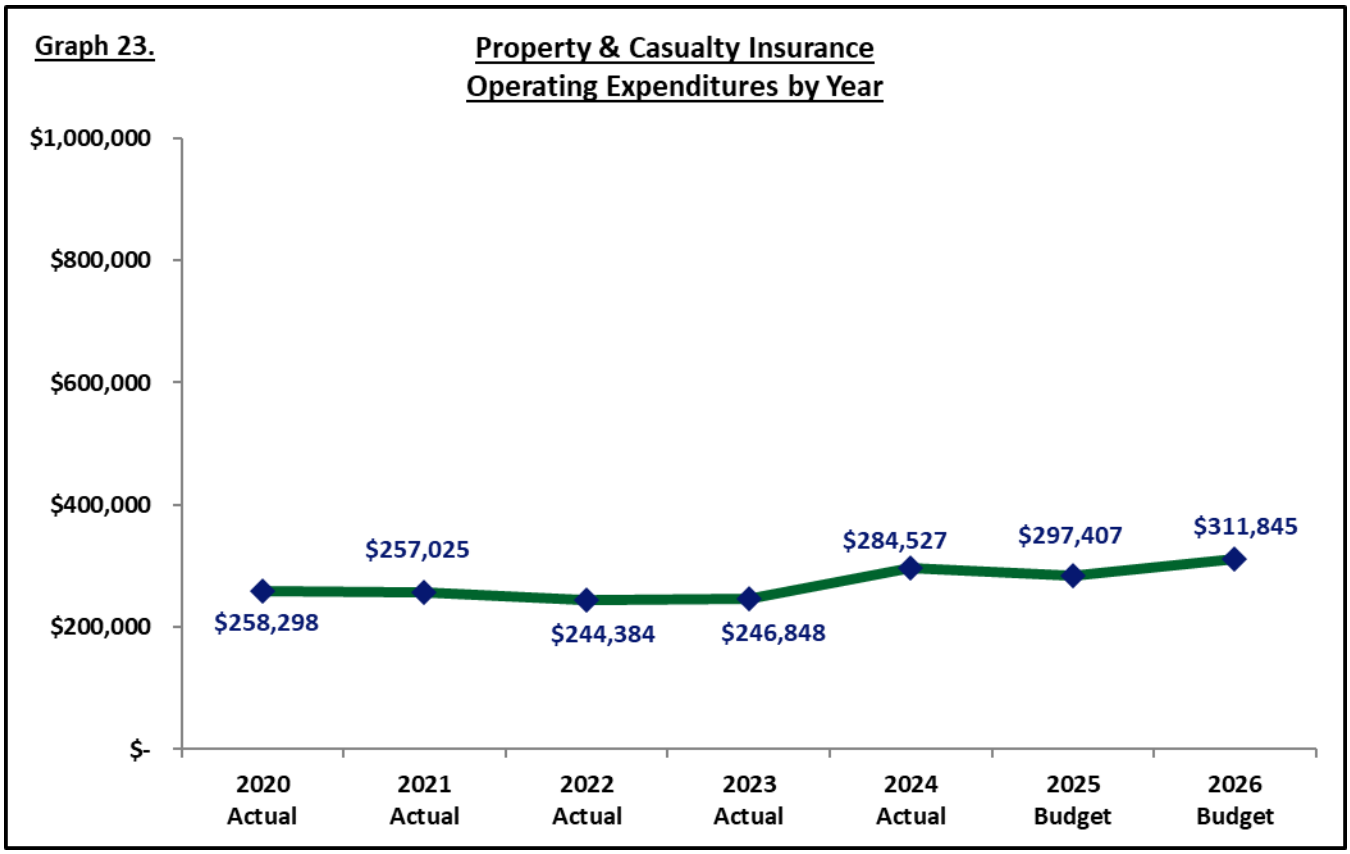


Chart 28.



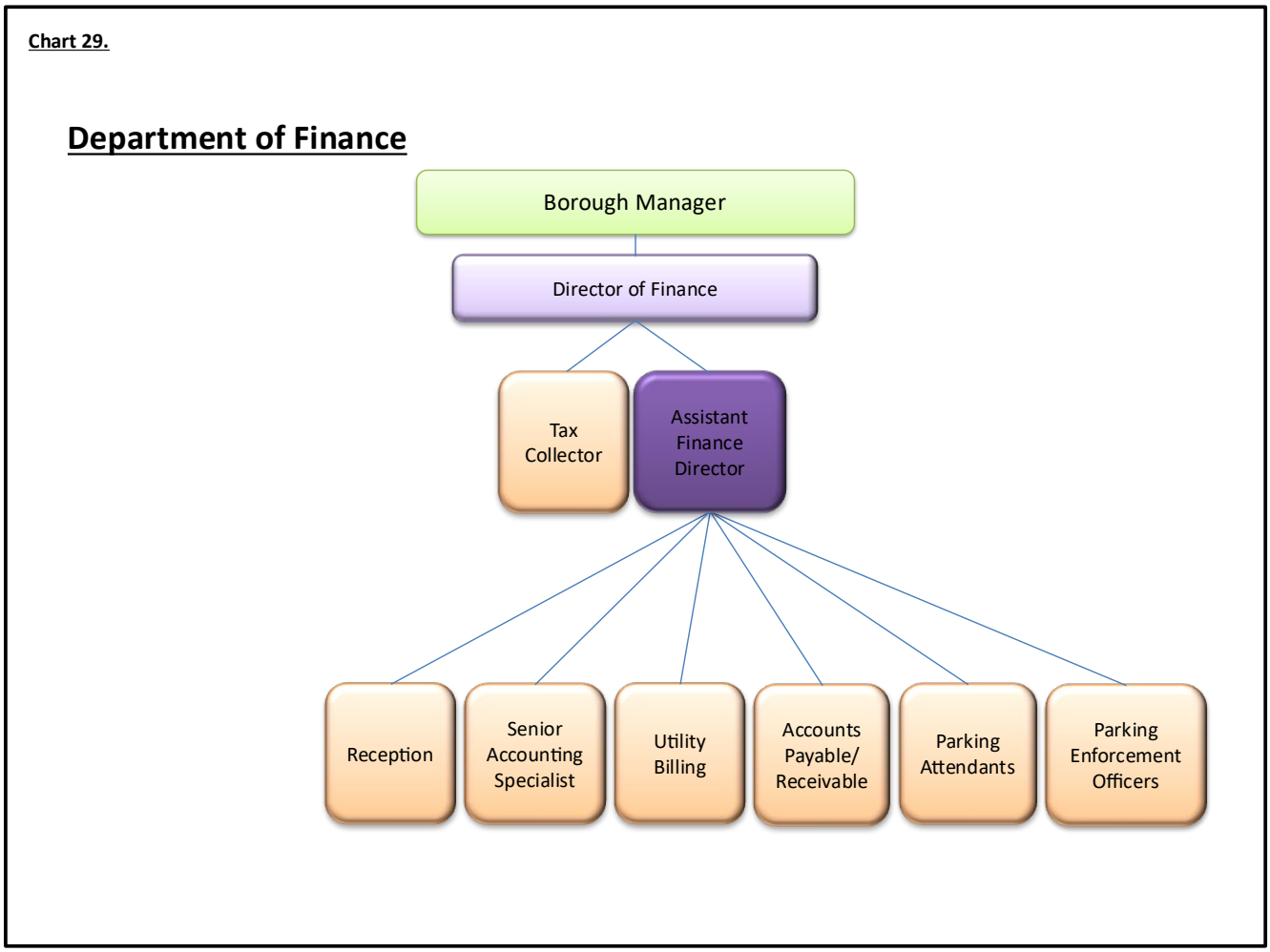
Graph 23.



Department of Finance

Carlisle All-America City 2021

Chart 29.



DEPARTMENT OVERVIEW

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

Department Functions		Department Financial Summary	
Finance Operations	Water Billing & Collection	**Associated Funds**	All Funds
Sewer Billing & Collection	Stormwater Billing & Coll.	**Budget In Total**	$12,398,076
Tax Collection	Parking Operations	**Operating Budget**	$11,953,076
Parking Garage	Debt Service	**Capital Budget**	$445,000
Water Authority	Sewer Authority	**Full-Time Employees**	7.93
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**	**2024 Actual**	**2025 Actual**	**2026 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 payment options that allow for the pass-through of processing charges.
Department of Administration *Utility Billing & Collection*	Increase the number of utility credit card payments with users agreeing to pay processing fees.	4,100 payments	5,630 payments	6,500 payments

Evaluation: One of our focuses is to reduce the number of credit card transactions that are paid for by taxpayer dollars. A large percentage of our online payments relate to payment on utility bills and in effort to reduce the burden on taxpayer 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 online payments. The goal in 2026 is to pass the service charges on to customers 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**	**2024 Actual**	**2025 Actual**	**2026 Target**
Department of Finance *Parking*	Improve the utilization rate of Borough owned leased lots.	Hired Consulting Firm to Perform Study.	Results of study are being evaluated and potential recommendations implemented in 2026.	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. 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 2024, a parking system study was commissioned, and in 2025, after conducting community engagement sessions and surveys, it was submitted to the Borough. In 2024 Borough Council approved the purchase of Parking Kiosks to replace our downtown Smart Parking Meters, which are anticipated to improve utilization rates due to the ability to pay electronically in addition to using coins.

Table 20.

Department of Finance Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Finance Operations							
Operating Expenditures	519,162	529,333	665,698	622,887	672,267	980,426	828,610
Capital Expenditures	-	-	-	-	-	-	-
Total	**519,162**	**529,333**	**665,698**	**622,887**	**672,267**	**980,426**	**828,610**
Water Billing & Collection							
Operating Expenditures	32,330	33,654	89,867	(8,574)	43,361	57,226	63,577
Capital Expenditures	-	6,710	-	-	-	-	25,000
Total	**32,330**	**40,364**	**89,867**	**(8,574)**	**43,361**	**57,226**	**88,577**
Stormwater Billing & Collection							
Operating Expenditures	11,288	20,715	41,784	12,722	31,655	35,854	39,079
Capital Expenditures	-	-	-	-	-	-	-
Total	**11,288**	**20,715**	**41,784**	**12,722**	**31,655**	**35,854**	**39,079**
Sewer Billing & Collection							
Operating Expenditures	37,885	36,584	123,159	(31,890)	48,865	59,946	63,248
Capital Expenditures	-	6,710	-	-	-	-	25,000
Total	**37,885**	**43,294**	**123,159**	**(31,890)**	**48,865**	**59,946**	**88,248**
Tax Collection							
Operating Expenditures	128,492	136,390	143,272	138,911	159,737	154,776	168,452
Capital Expenditures	-	-	-	-	-	-	-
Total	**128,492**	**136,390**	**143,272**	**138,911**	**159,737**	**154,776**	**168,452**
Parking Operations							
Operating Expenditures	141,515	146,363	161,877	162,697	203,474	363,996	464,482
Capital Expenditures	-	-	-	-	3,272	125,000	150,000
Total	**141,515**	**146,363**	**161,877**	**162,697**	**206,746**	**488,996**	**614,482**
Parking Garage							
Operating Expenditures	75,758	90,286	129,537	77,494	83,790	116,951	133,397
Capital Expenditures	-	-	-	-	-	100,000	245,000
Total	**75,758**	**90,286**	**129,537**	**77,494**	**83,790**	**216,951**	**378,397**
Debt Service							
Operating Expenditures	1,598,663	4,815,604	2,433,999	1,919,302	1,922,791	4,689,464	4,652,498
Capital Expenditures	-	-	-	-	-	-	-
Total	**1,598,663**	**4,815,604**	**2,433,999**	**1,919,302**	**1,922,791**	**4,689,464**	**4,652,498**
Water Authority							
Operating Expenditures	1,003	3,524	3,543	2,091	7,177	8,125	10,125
Capital Expenditures	-	-	-	-	-	-	-
Total	**1,003**	**3,524**	**3,543**	**2,091**	**7,177**	**8,125**	**10,125**

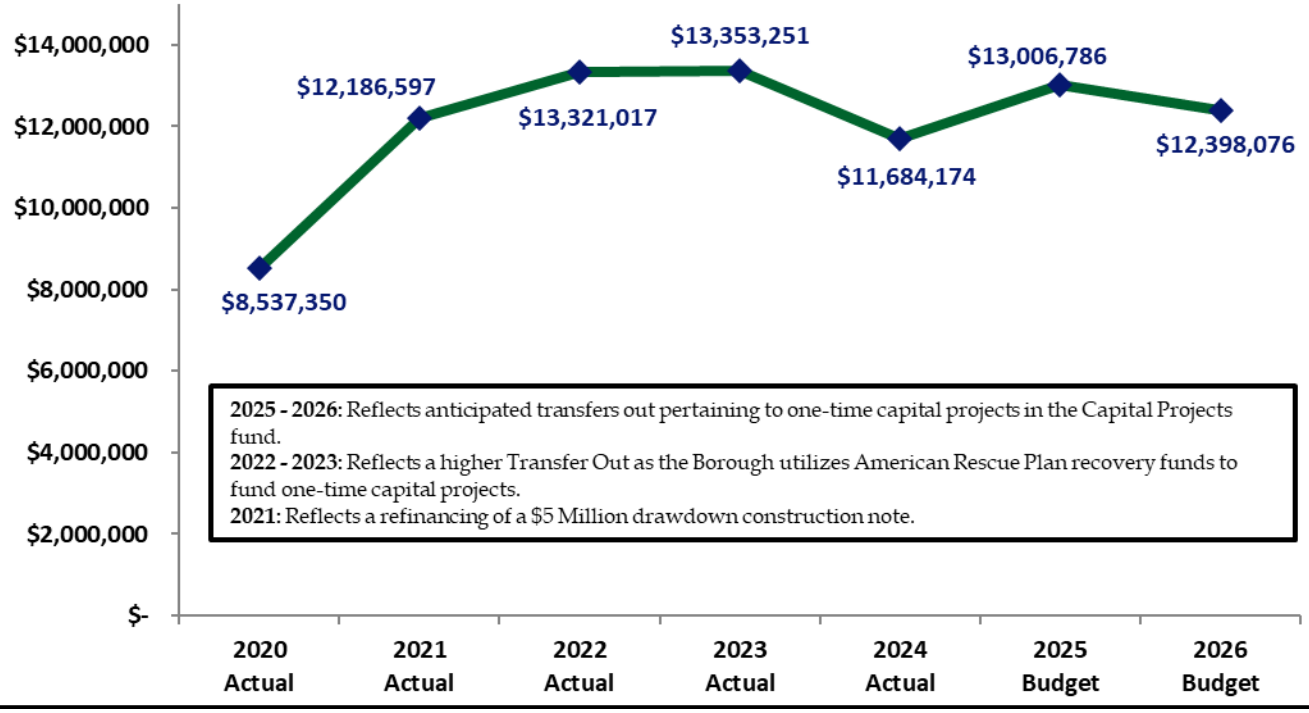
Table 20. Continued)

Department of Finance Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Sewer Authority							
Operating Expenditures	1,900	7,935	6,082	1,679	2,557	15,200	15,200
Capital Expenditures	-	-	-	-	-	-	-
Total	**1,900**	**7,935**	**6,082**	**1,679**	**2,557**	**15,200**	**15,200**
Unallocated Employee Benefits							
Operating Expenditures	989,128	964,619	956,598	1,020,937	809,535	1,120,462	802,337
Capital Expenditures	-	-	-	-	-	-	-
Total	**989,128**	**964,619**	**956,598**	**1,020,937**	**809,535**	**1,120,462**	**802,337**
Transfers Out							
Operating Expenditures	2,541,998	2,698,717	5,795,848	6,552,786	4,686,419	5,179,360	4,712,071
Capital Expenditures	-	-	-	-	-	-	-
Total	**2,541,998**	**2,698,717**	**5,795,848**	**6,552,786**	**4,686,419**	**5,179,360**	**4,712,071**
Depreciation							
Operating Expenses	2,458,228	2,689,453	2,769,753	2,882,209	3,009,274	-	-
Capital Expenses	-	-	-	-	-	-	-
Total	**2,458,228**	**2,689,453**	**2,769,753**	**2,882,209**	**3,009,274**	**-**	**-**
Total	**8,537,350**	**12,186,597**	**13,321,017**	**13,353,251**	**11,684,174**	**13,006,786**	**12,398,076**

Graph 24.

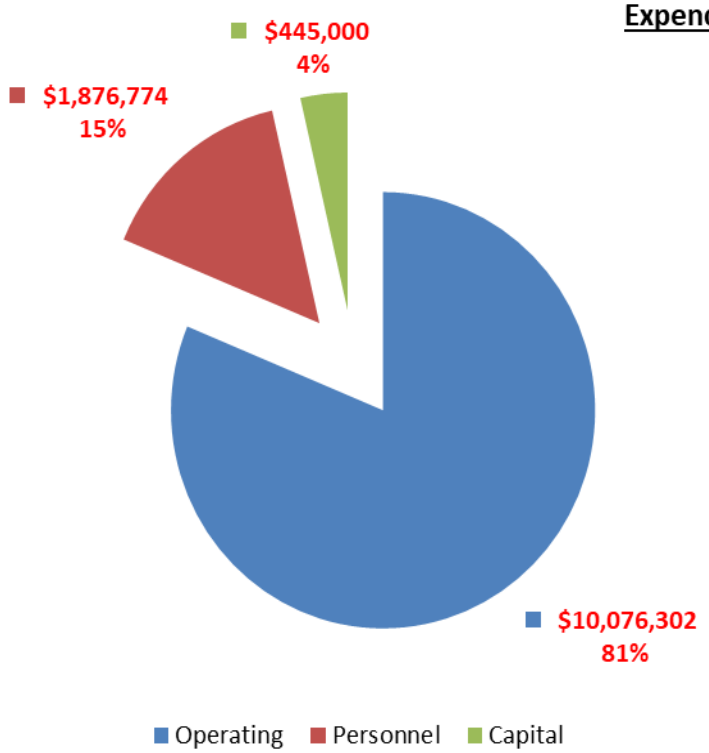
Department of Finance
Total Expenditures by Year



2025 - 2026: 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 are charged to assist with and prepare for the independent annual audit.

Function Snapshot	
Department	Finance
Applicable Funds	All Funds
Budget In Total	$10,995,516
Operating Budget	$10,995,516
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)

2025 ACCOMPLISHMENTS

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

2026 GOALS

- unmodified opinion for 2025 audit report
- GFOA Award for Excellence in Financial Reporting
- GFOA Award for Distinguished Budget Presentation
- Implement a pass-through credit card fees program to credit card customers

Graph 25.

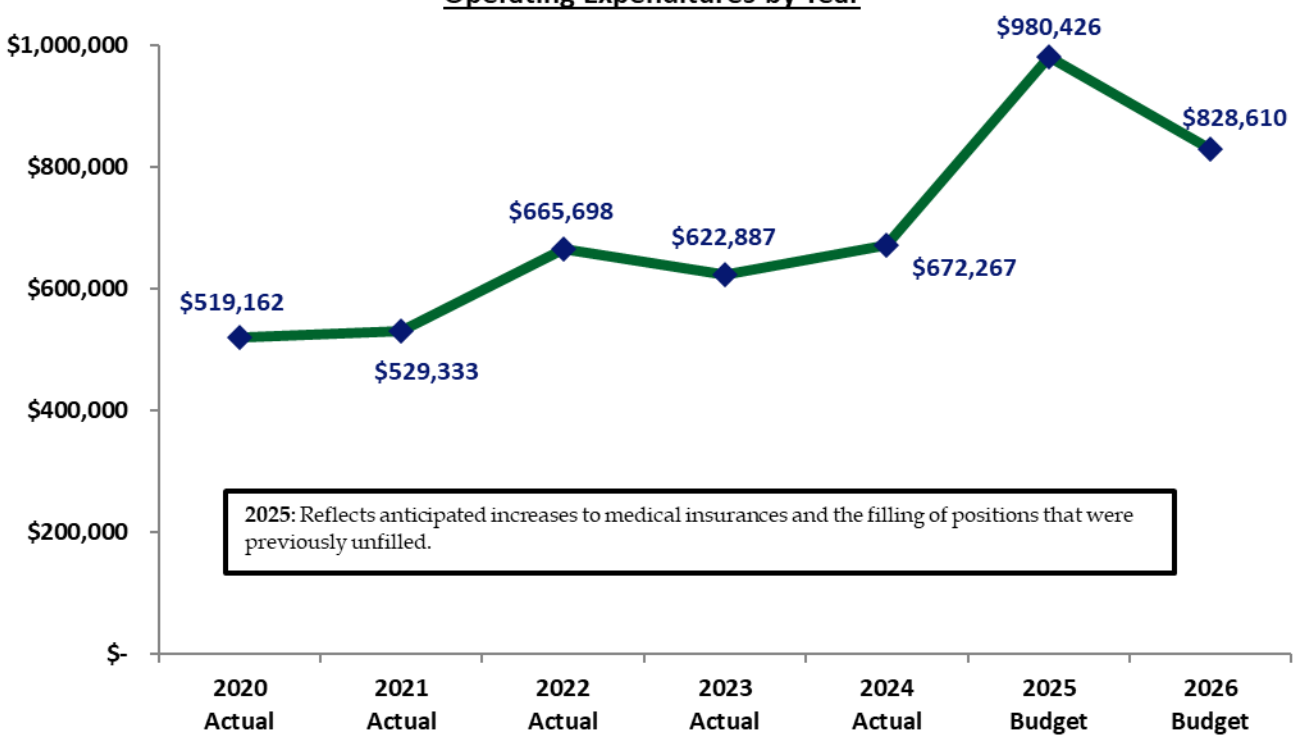
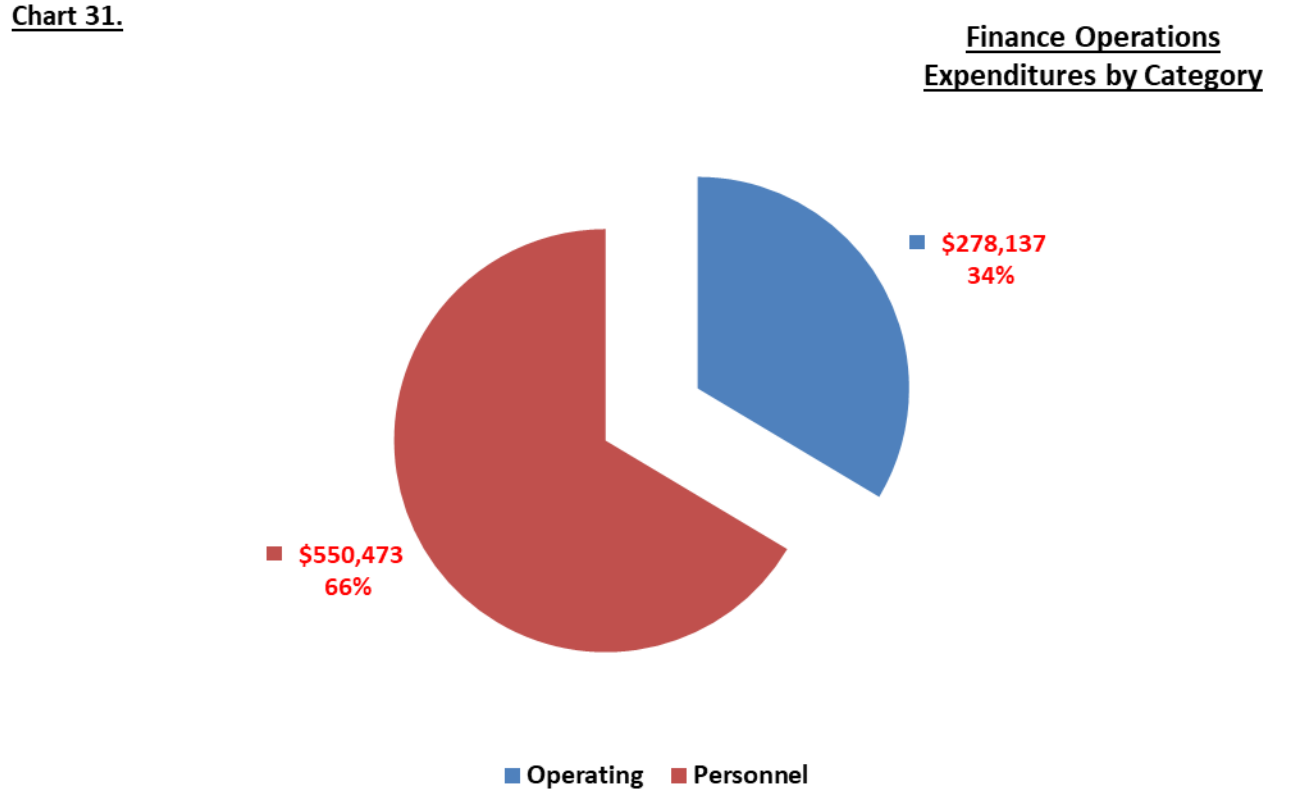
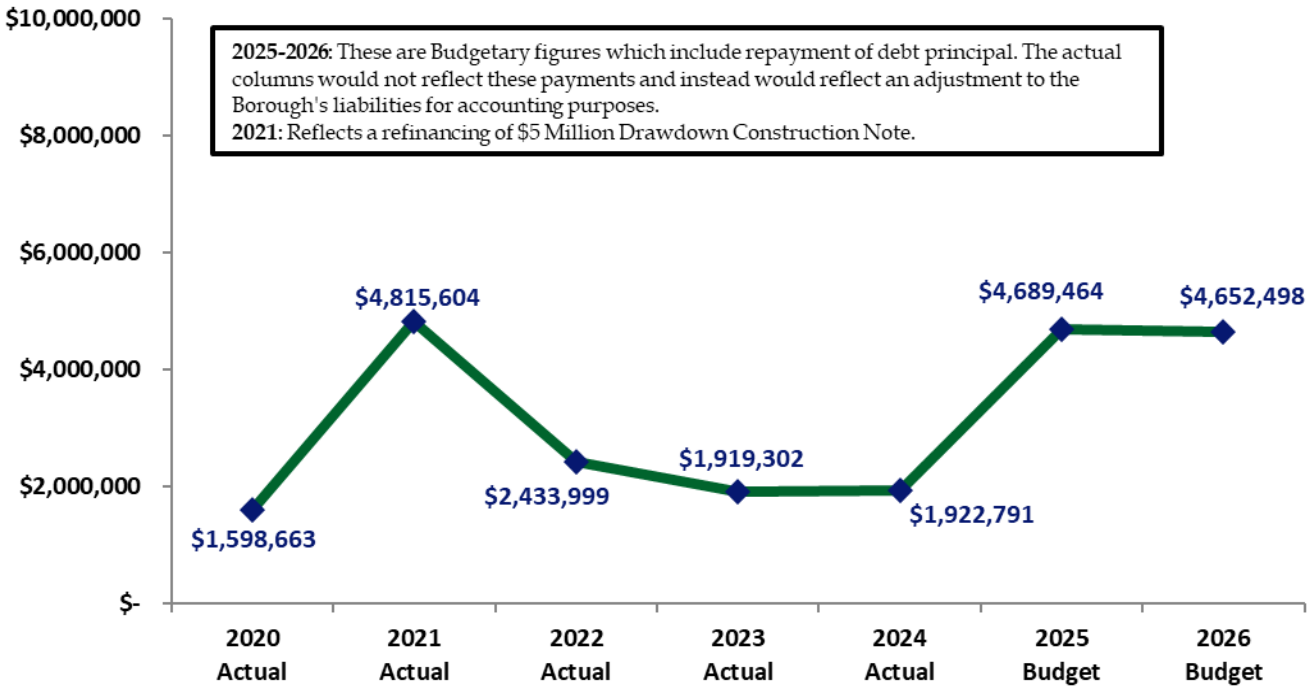


Chart 31.



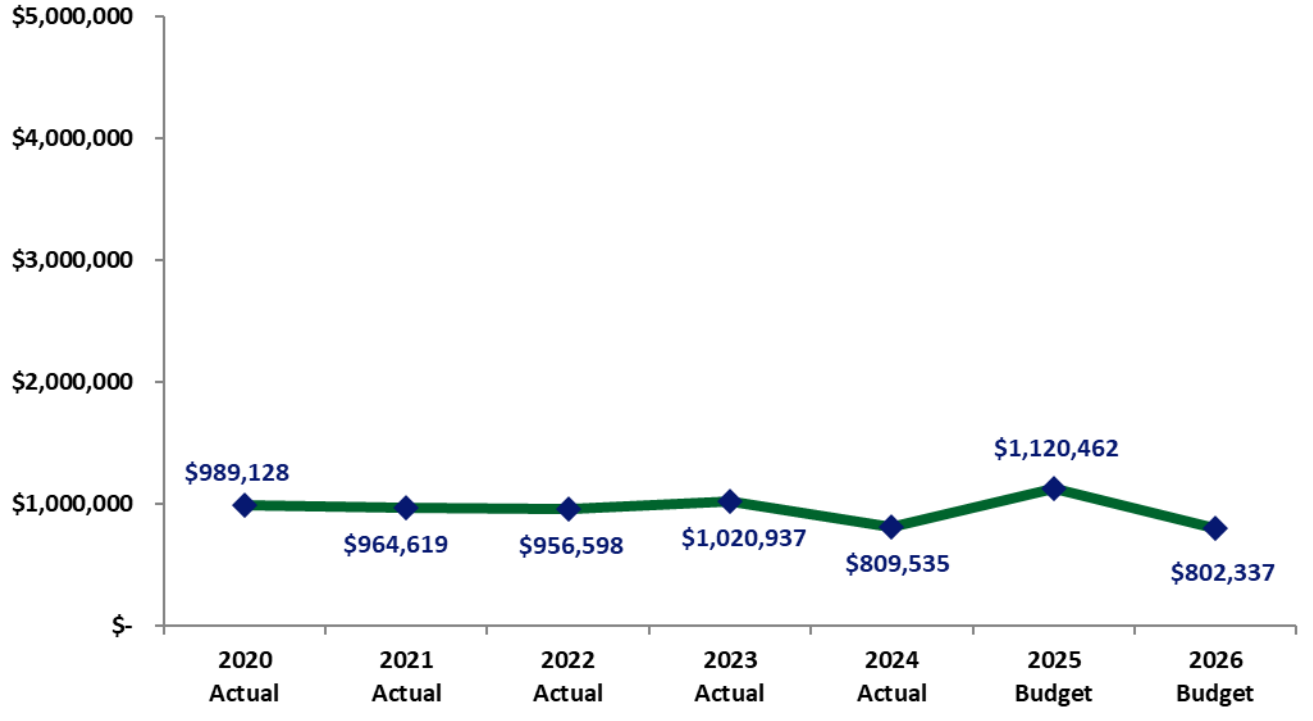
Graph 26.

Debt Service Expenditures by Year



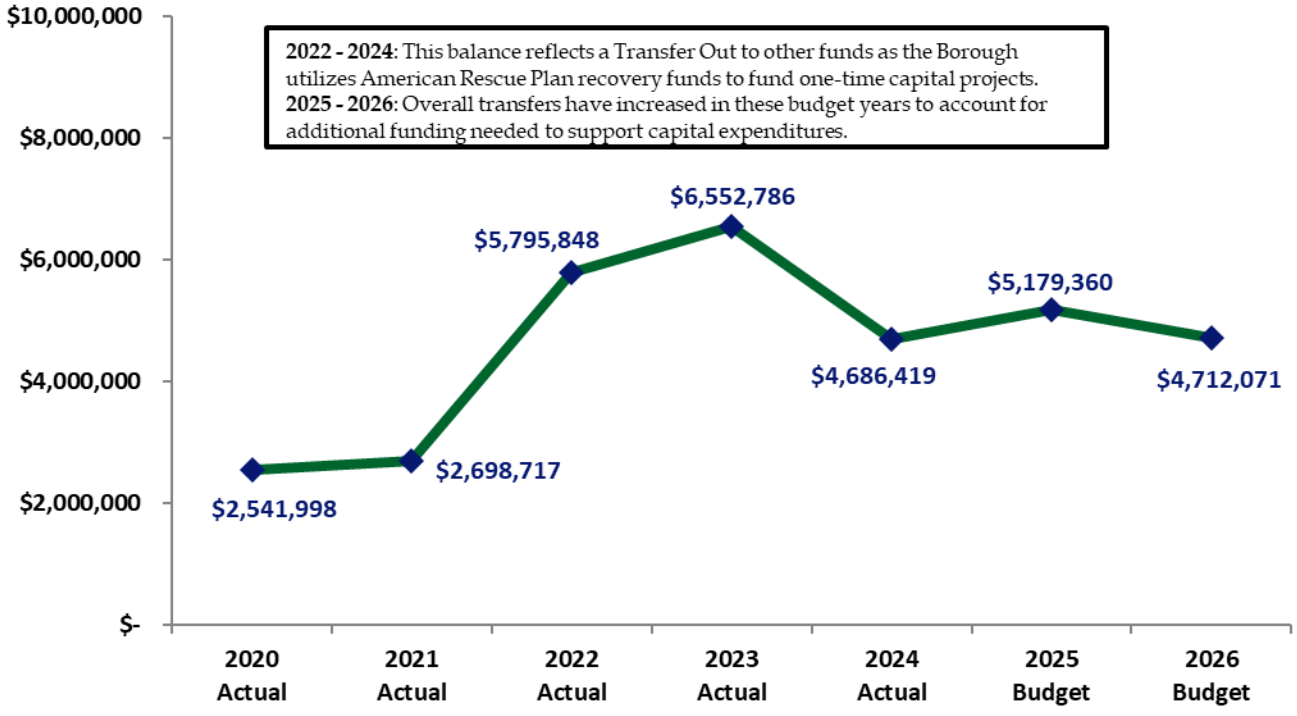
Graph 27.

Unallocated Employee Benefits Expenditures by Year



Graph 28.

Transfers Out
Operating Expenditures by Year



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	$168,452
Operating Budget	$168,452
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)

2025 ACCOMPLISHMENTS

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

2026 GOALS

- successfully administer the collection of real estate property taxes for FY 2026

Graph 29.

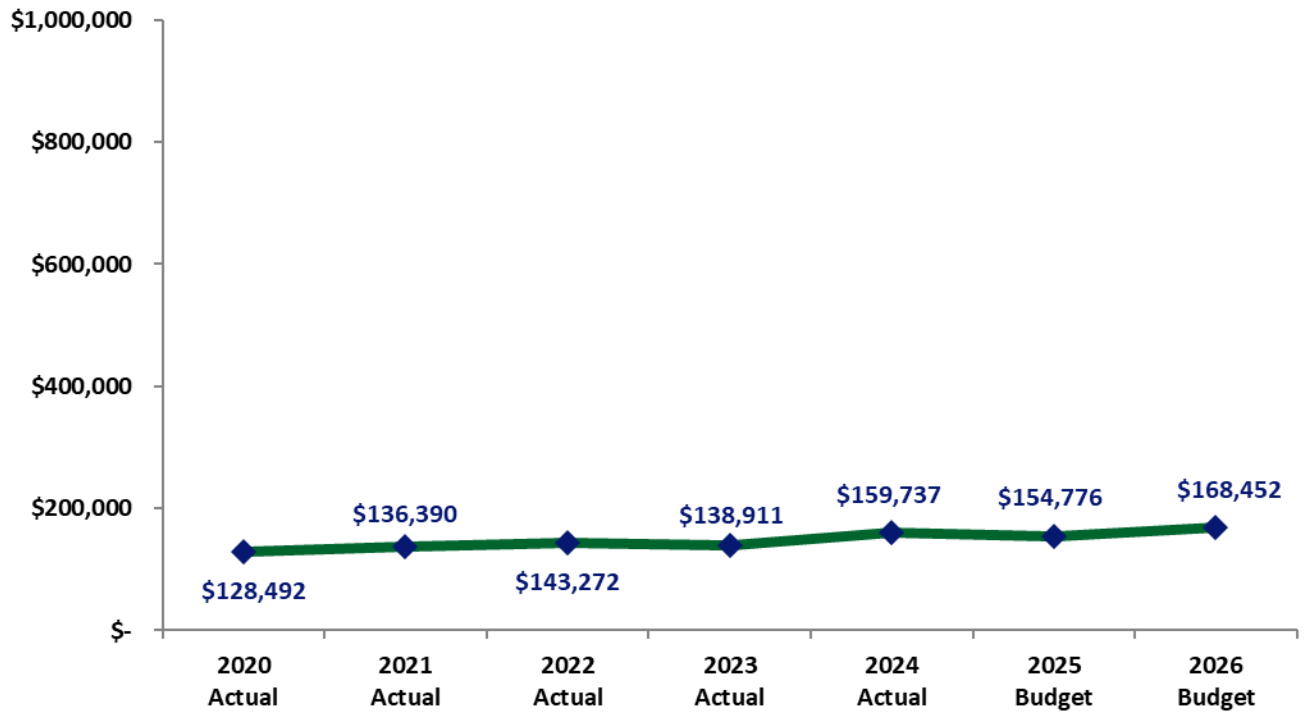
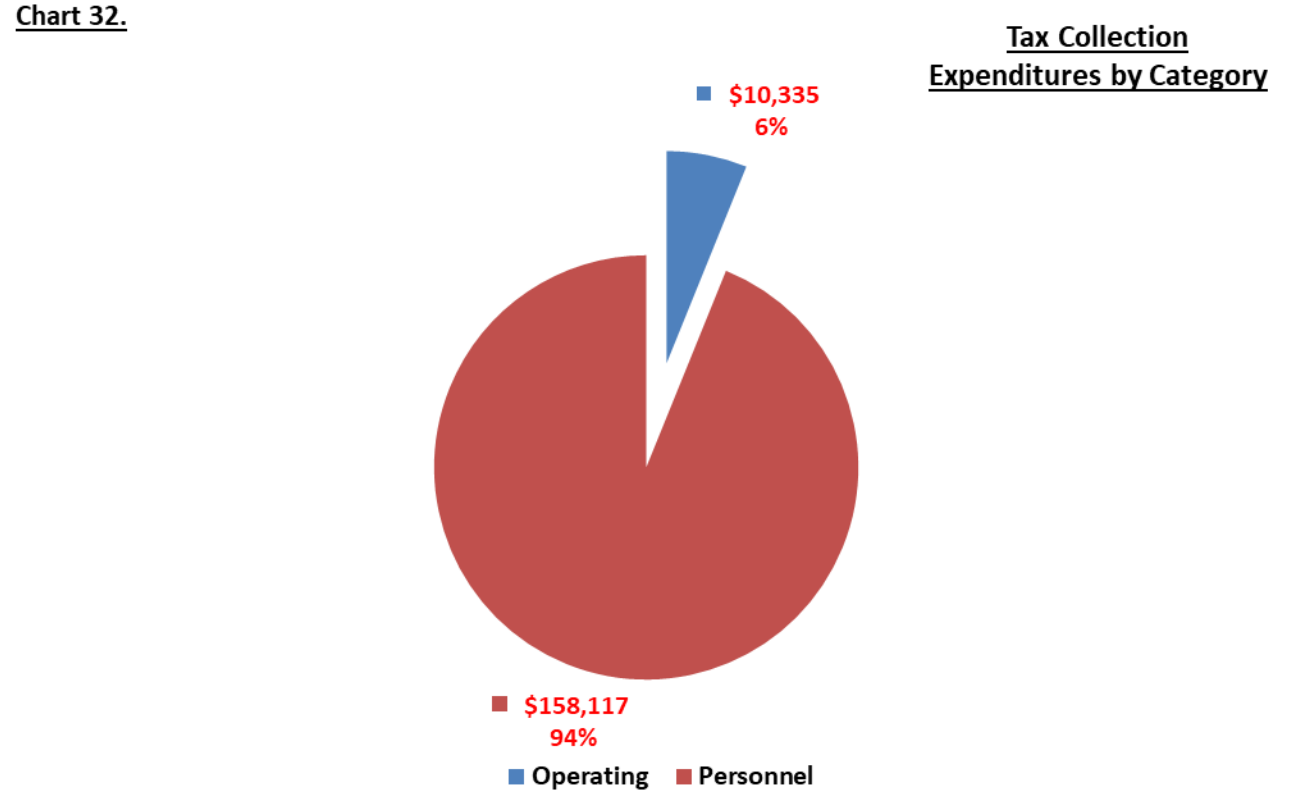


Chart 32.



FUNCTION OVERVIEW

This function is responsible for the billing and collection for water, sewer, stormwater, and solid waste 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 customers. 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	$241,229
Operating Budget	$191,229
Capital Budget	$50,000
Full-Time Employees	1.00

SERVICES PERFORMED

- water, sewer, stormwater, and solid waste 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)

2025 ACCOMPLISHMENTS

- billed approximately 27,330 utility customers for water and sewer service
- continued upgrading existing water meters to Smart Water Meters
- continued leak warning notification program
- facilitated internal process for completing repairs of faulty curb boxes
- facilitated internal process for accurately identifying/billing fire suppression services

2026 GOALS

- Provide excellent customer service
- Convert all billing from cubic feet to gallons
- Implement a consistent municipal lien and collections process to reduce delinquency and ensure collection of utility billings

Graph 30.

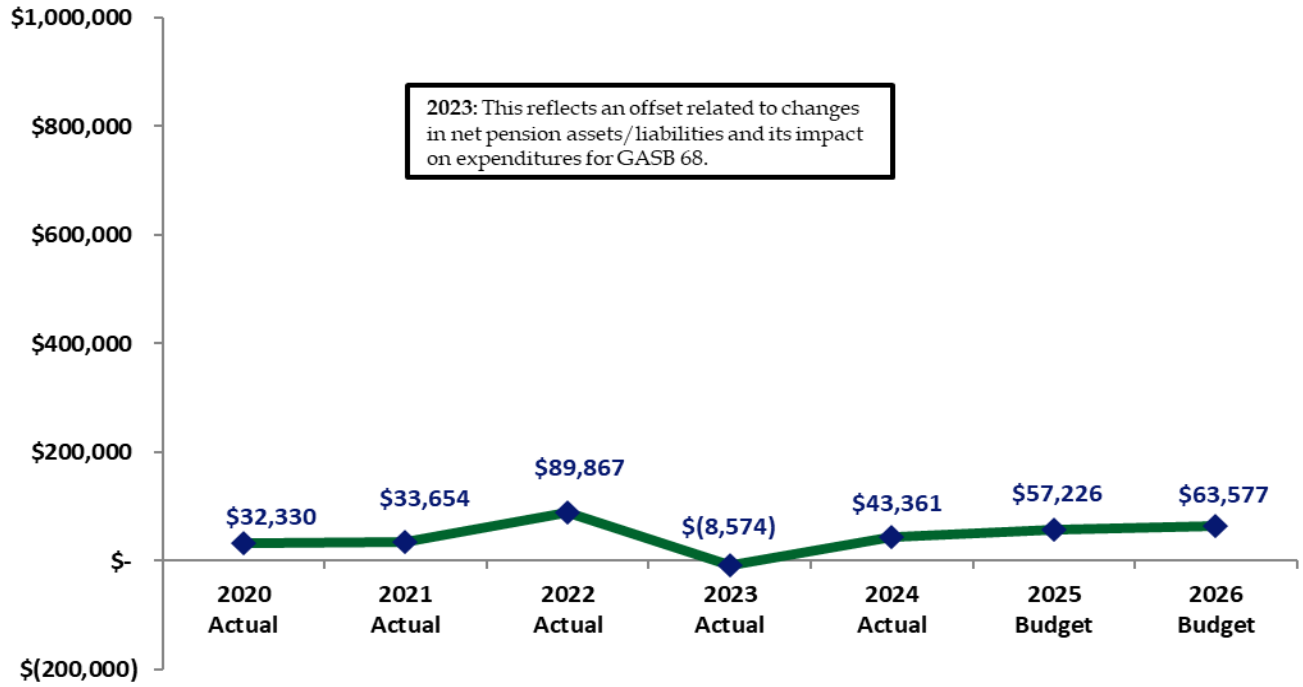
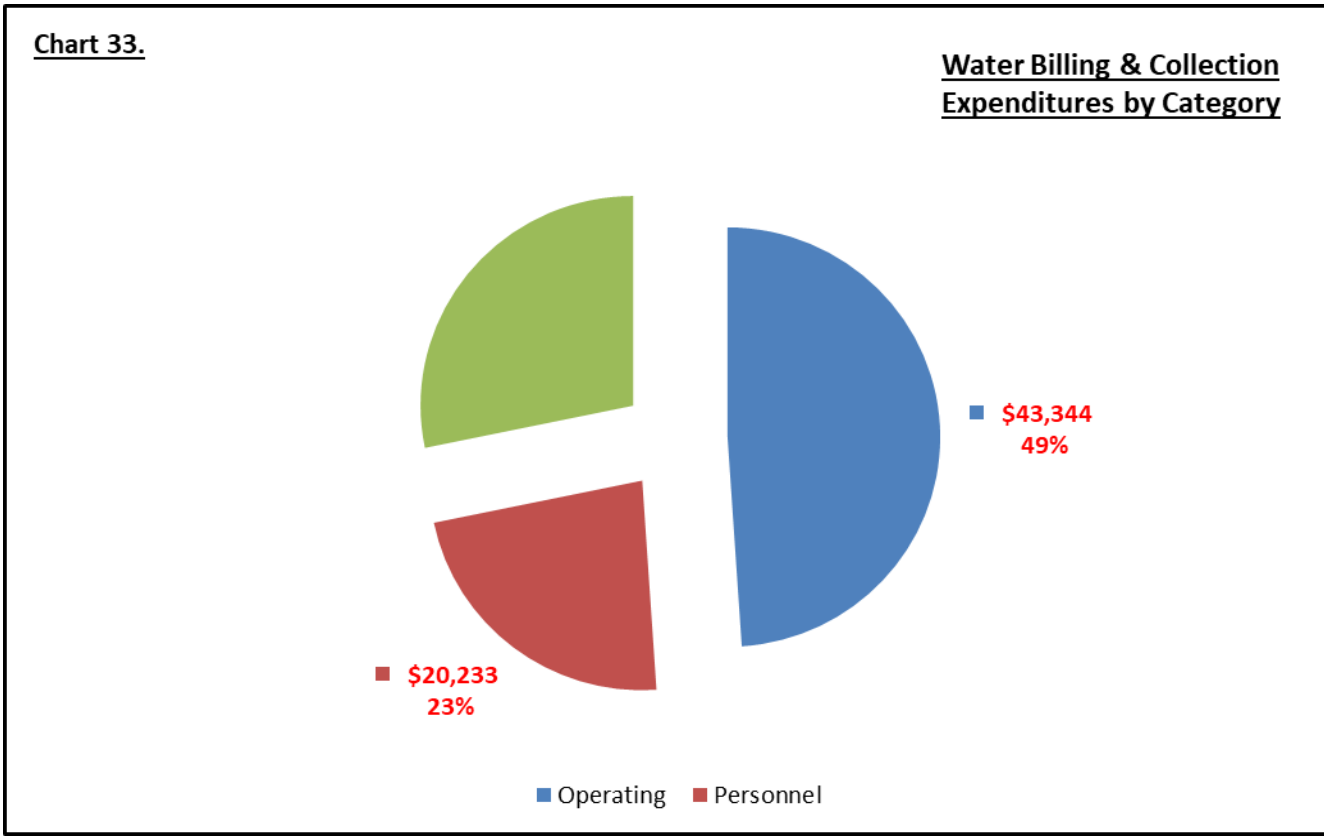


Chart 33.



Graph 31.

Stormwater Billing & Collection
Operating Expenditures by Year

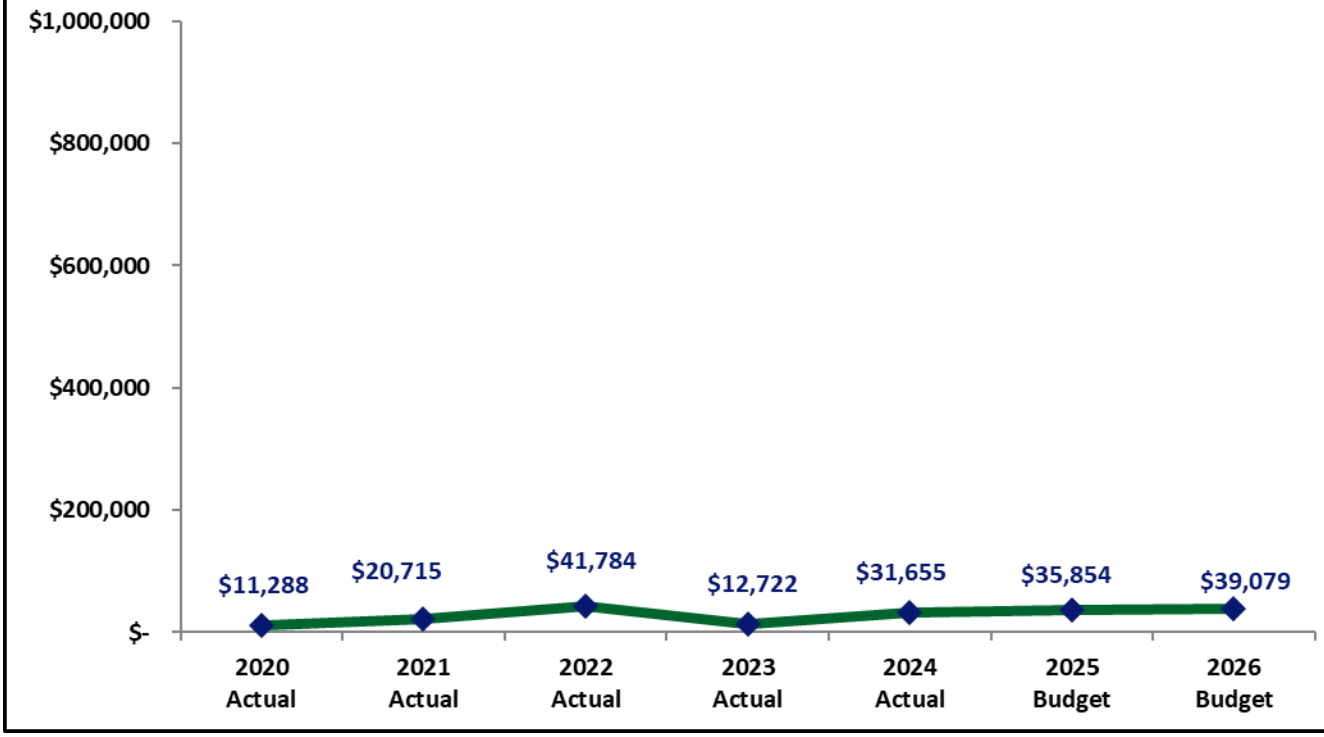
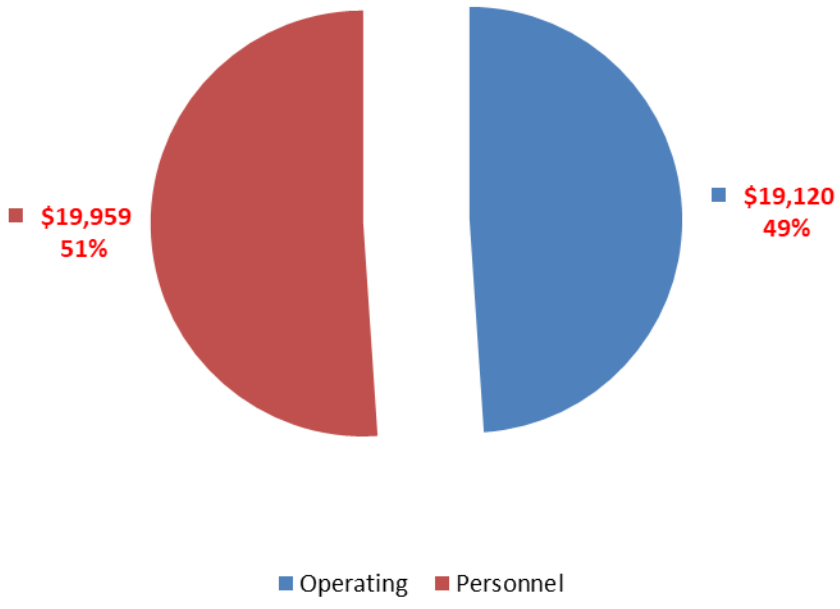


Chart 34.

Stormwater Billing & Collection
Expenditures by Category



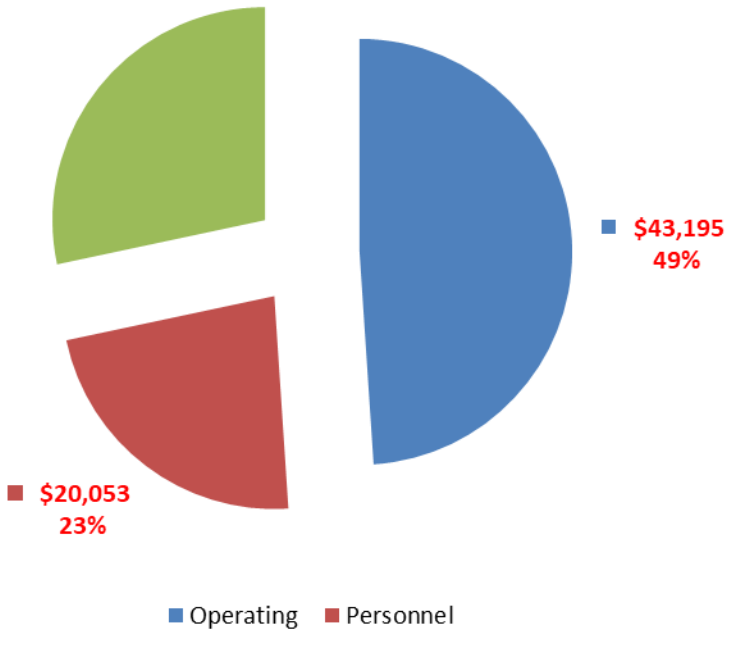
Graph 32.

Sewer Billing & Collection Operating Expenditures by Year



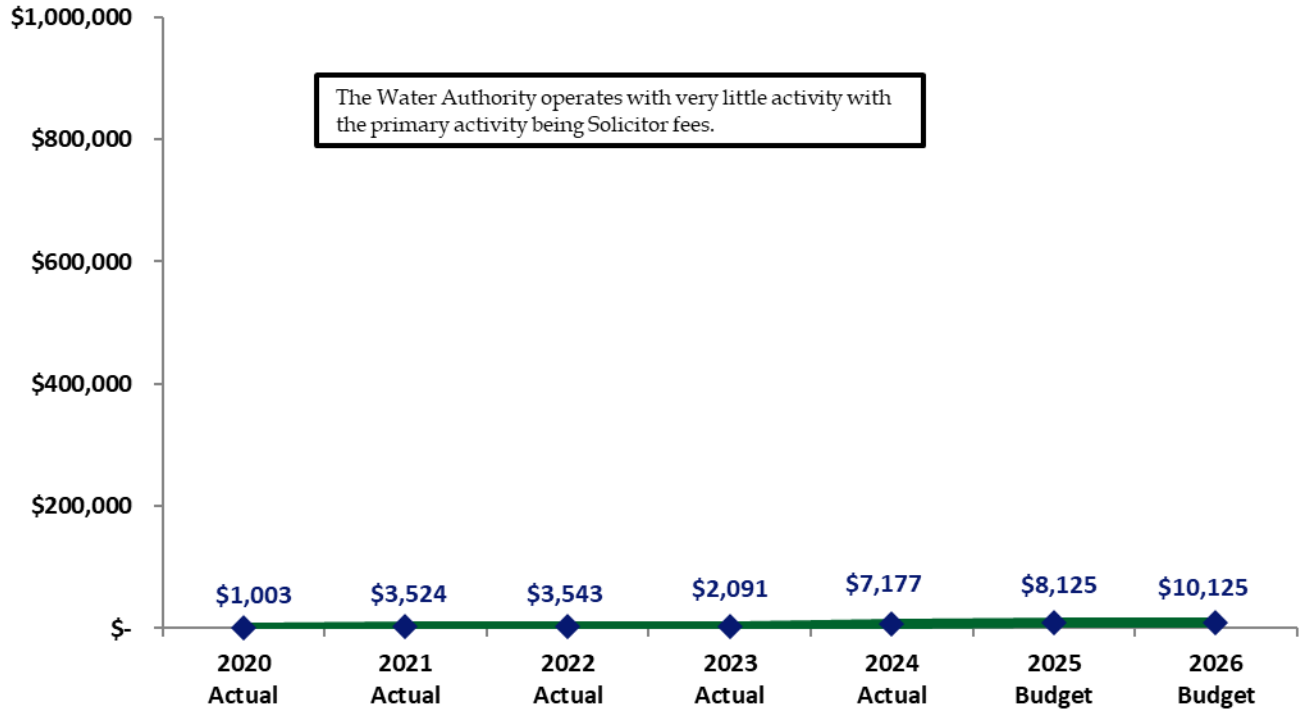
Chart 35.

Sewer Billing & Collection Expenditures by Category



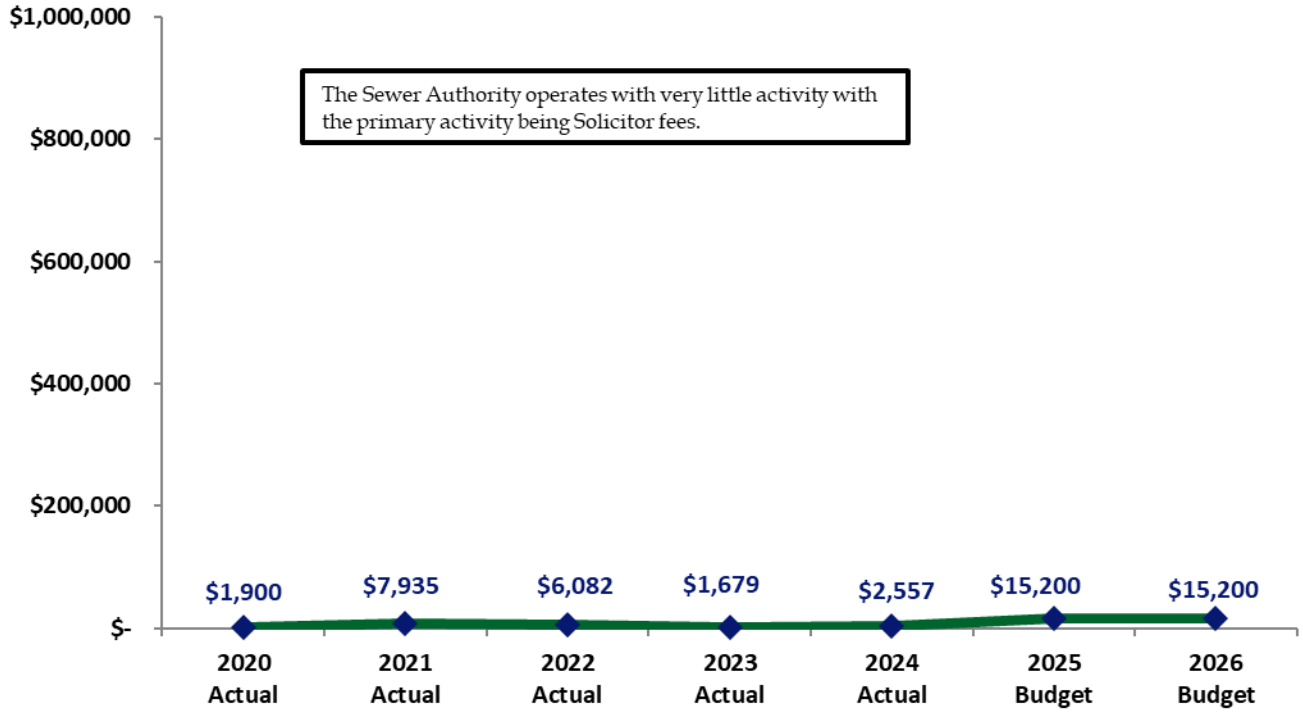
Graph 33.

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	$992,879
Operating Budget	$597,879
Capital Budget	$395,000
Full-Time Employees	1.18

SERVICES PERFORMED

- parking enforcement

BUDGETARY ACTIVITIES

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

2025 ACCOMPLISHMENTS

- Facilitated consulting firm study to evaluate current parking logistics and structural assessment of the Pomfret Street Parking Garage
- Install Parking Kiosks to replace the individual smart parking meters downtown.
- High pressure surface cleaning of the Pomfret Street Parking Garage
- Refurbishment of Pomfret Street Parking Garage elevator
- Created and filled a new Parking Enforcement position to enforce street sweeping/maintenance parking restrictions

2026 GOALS

- Utilize Parking Lot Utilization Study to improve lease programs
- 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
- Complete façade repairs resulting from structural analysis of Pomfret Street Parking Garage
- Upgrade Parking Garage entry/exit and payment systems



Graph 35.

Parking Operations
Operating Expenditures by Year

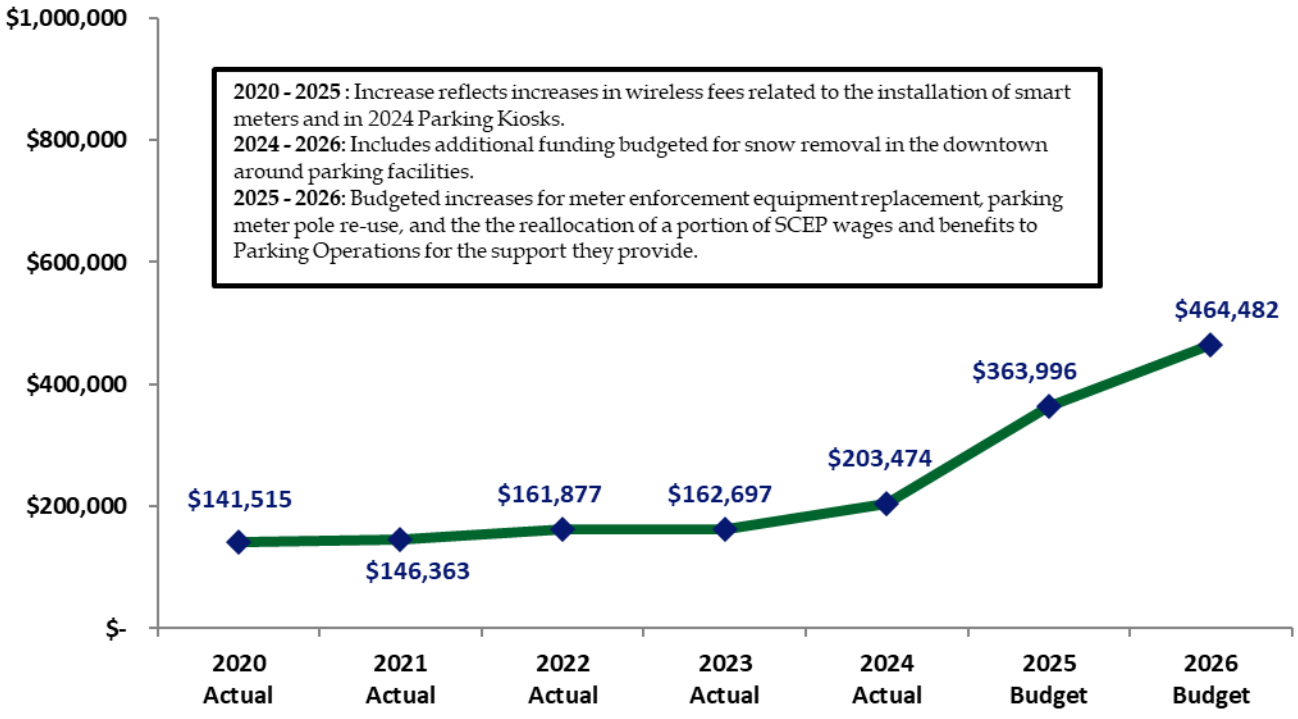
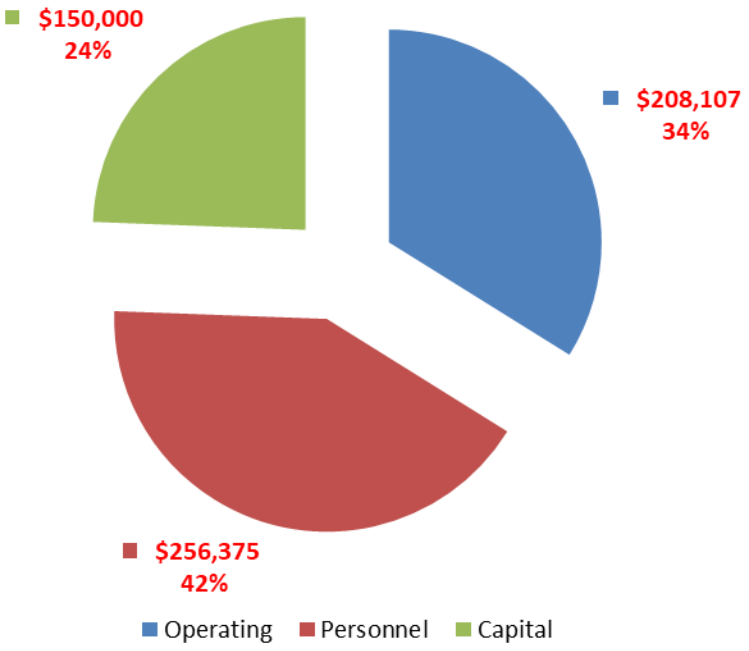


Chart 36.

Parking Operations
Expenditures by Category



Graph 36.

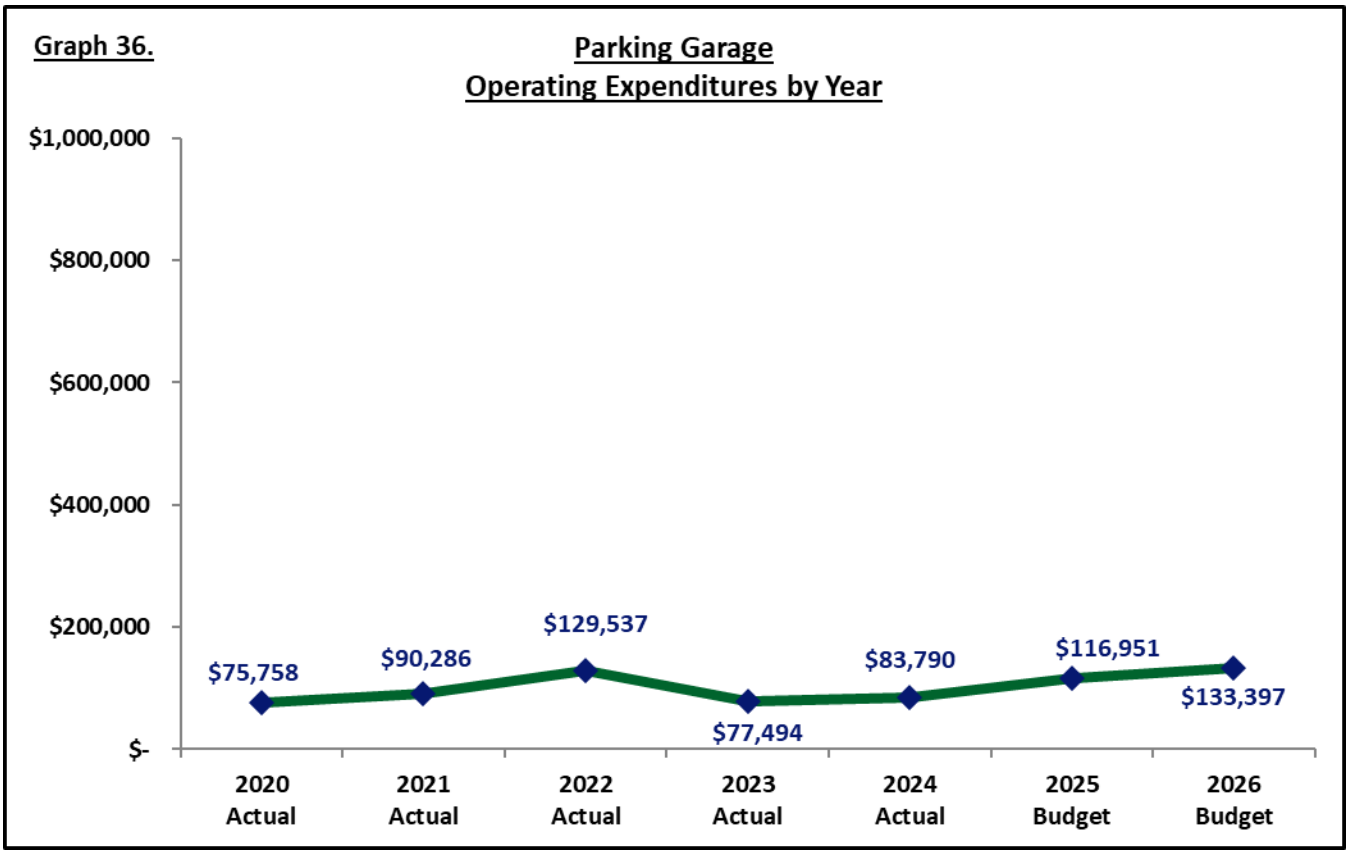
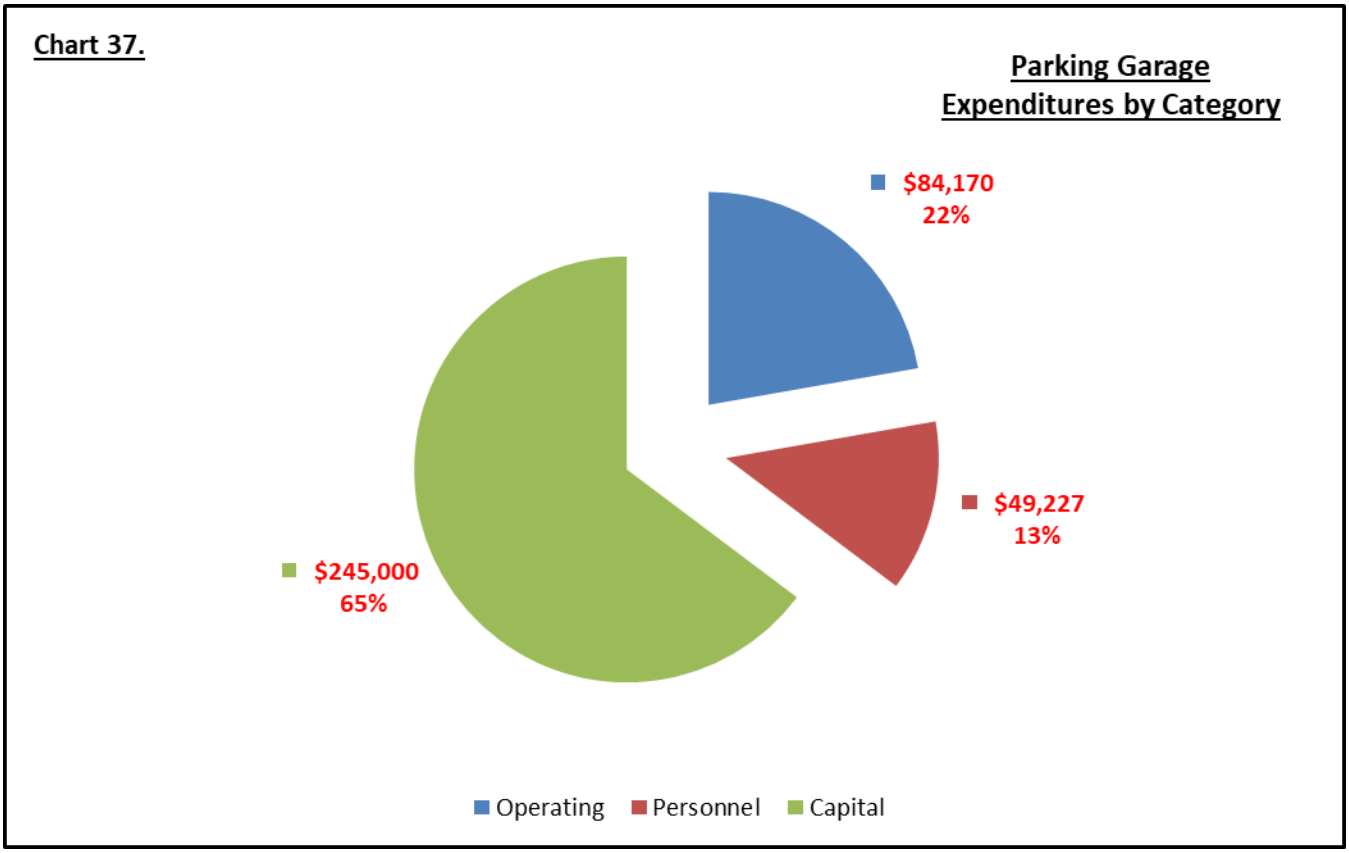


Chart 37.



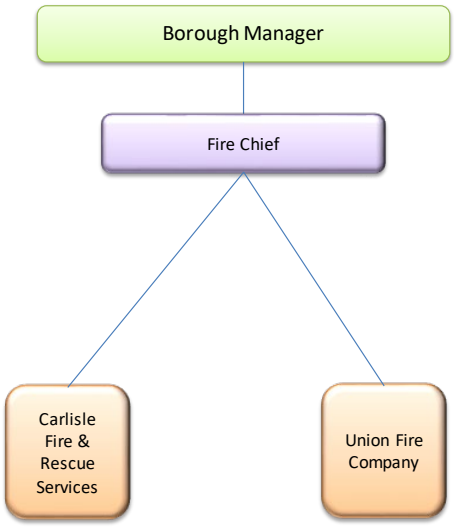


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Fire Department

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	$2,569,743
Operating Budget	$1,387,513
Capital Budget	$1,182,230
Full-Time Employees	-



SERVICES PERFORMED

- fire suppression
- fire prevention
- rescue
- emergency medical service
- training

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**	**2024 Actual**	**2025 Actual**	**2026 Target**
Fire Department	Maximize the number of training and education hours made available to volunteer firefighters and supervisors	2420 Hours	2695 Hours	2800 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**	**2024 Actual**	**2025 Actual**	**2026 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**	**2024 Actual**	**2025 Actual**	**2026 Target**
Fire Department	Maximize the number of public education events delivered to Citizens, Educational Facilities, and Commercial Occupancies	65 Events	75 Events	80 Events

Evaluation: The Borough has emphasized the importance of promoting and educating the public on fire safety, and 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**	**2024 Actual**	**2025 Actual**	**2026 Target**
Fire Department	Assist the community through calls for fire services.	2,120 Calls For Service	2,436 Calls for Service	2,500 Calls for Service

2025 ACCOMPLISHMENTS

- In 2025, 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 6,000 residents and distributing over 150 Smoke and Carbon Monoxide Detectors by the end of the year.
- Our training program in 2025 has been successful with a joint training committee with the Carlisle Fire Department and many of our mutual aid partners. This has provided a wide variety of resources from training topics, instructors and training resources. Working together on training programs has improved our everyday operations on emergencies.
- Our traditional means of recruitment has not proven very successful. We are in discussion with neighboring municipal chiefs and company chiefs on ways to improve the delivery of service within the region.
- We have regional meetings with neighboring municipal and company chiefs and exchange information on operational policy and share experiences to assist each other with complex matters.
- Providing training for our operational officers has been successful. There are not many opportunities to provide administrative training for admin staff. We continue to find ways to provide this training.
- Continue to stay updated on the progress and implementation of the new P25 radio system in Cumberland County. In the past year we have addressed needs for members' notification of calls through purchasing pagers via a grant and purchased necessary equipment for station alerting.
- Continue to improve our customer service to the public during emergencies. This has been an improved effort with the Cumberland County Incident Support Team and from our neighboring municipal chiefs providing support to community members in their time of need.
- Worked with Cumberland Goodwill EMS to assist with Knox Box keys to their EMS vehicles so they can gain quick entry into secured properties at the time of a medical emergency.
- In 2025 we are proud to have established a department safety committee and department-wide safety officer. They have made recommendations on policy changes, reviewed mishaps and make recommendations on health and safety of our members.

2026 GOALS

- Continue to maintain high customer satisfaction with Borough residents and local business.
- Continue to deliver 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.
- Continue 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. We will look for opportunities both internal and external.
- Provide training to personnel on the operation and features of the new P25 radio system.
- Provide training on the new rescue pumper for personnel and set this new asset up for the future to support the mission of the department.
- Continue to update fire department policies to reflect today's operational and administrative needs.

FINANCIAL SUMMARIES

Table 21.

Fire Department Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Fire Department							
Operating Expenditures	1,105,632	1,051,530	1,125,368	1,154,671	1,416,050	1,300,514	1,387,513
Capital Expenditures	-	-	-	11,220	290,883	101,000	1,182,230
Total	**1,105,632**	**1,051,530**	**1,125,368**	**1,165,891**	**1,706,933**	**1,401,514**	**2,569,743**
Total	**1,105,632**	**1,051,530**	**1,125,368**	**1,165,891**	**1,706,933**	**1,401,514**	**2,569,743**

Graph 37.

Fire Department
Total Expenditures by Year

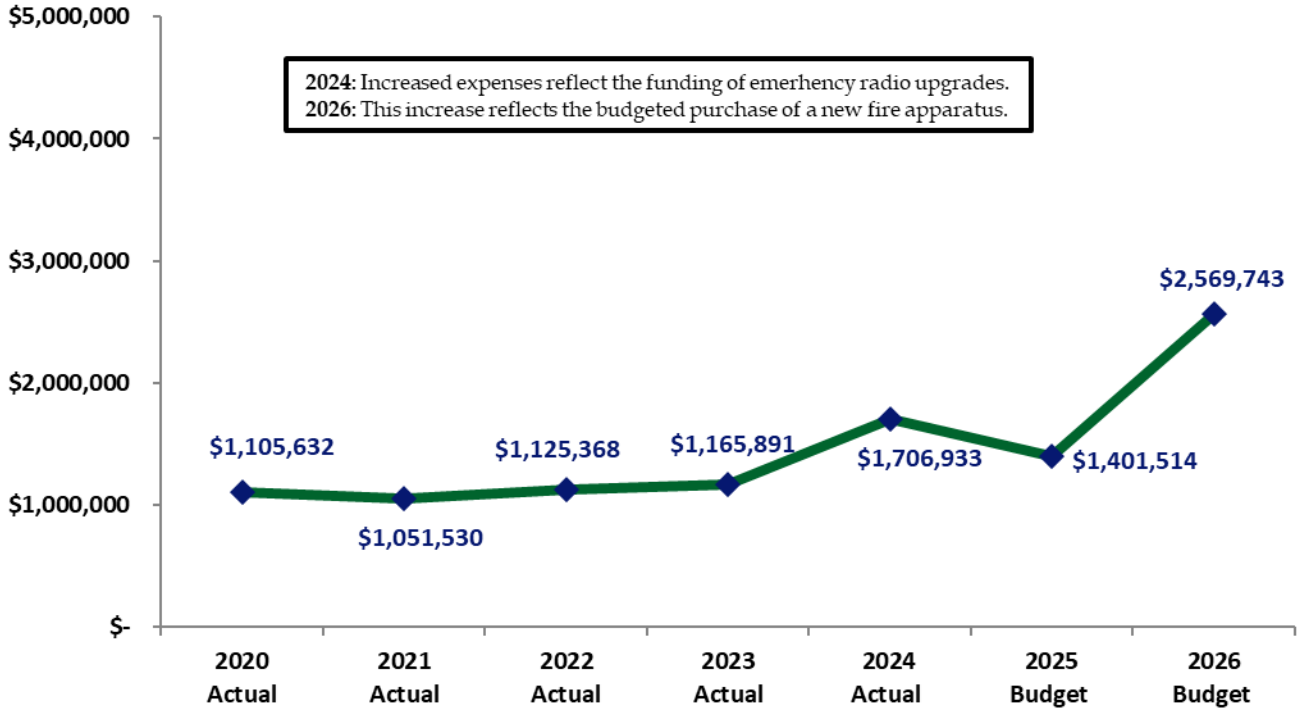
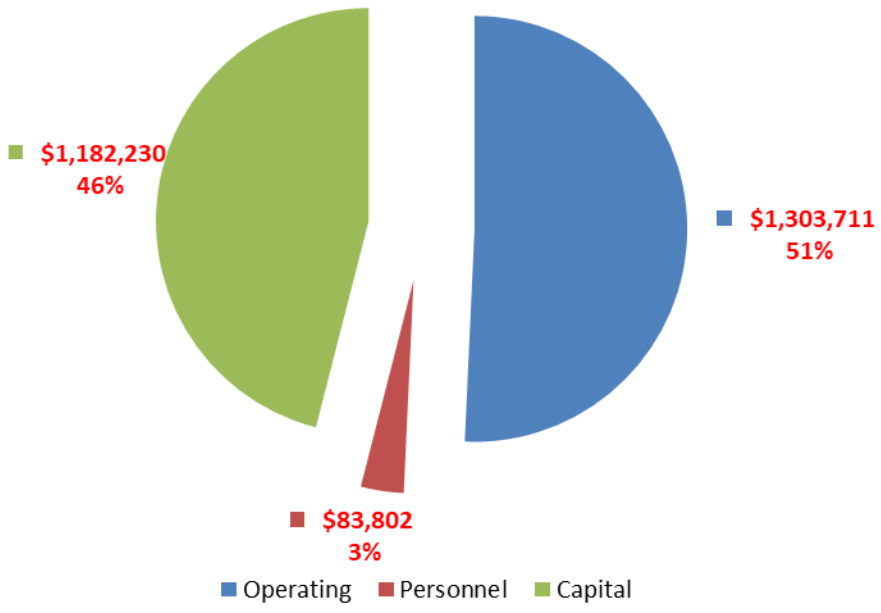


Chart 39.

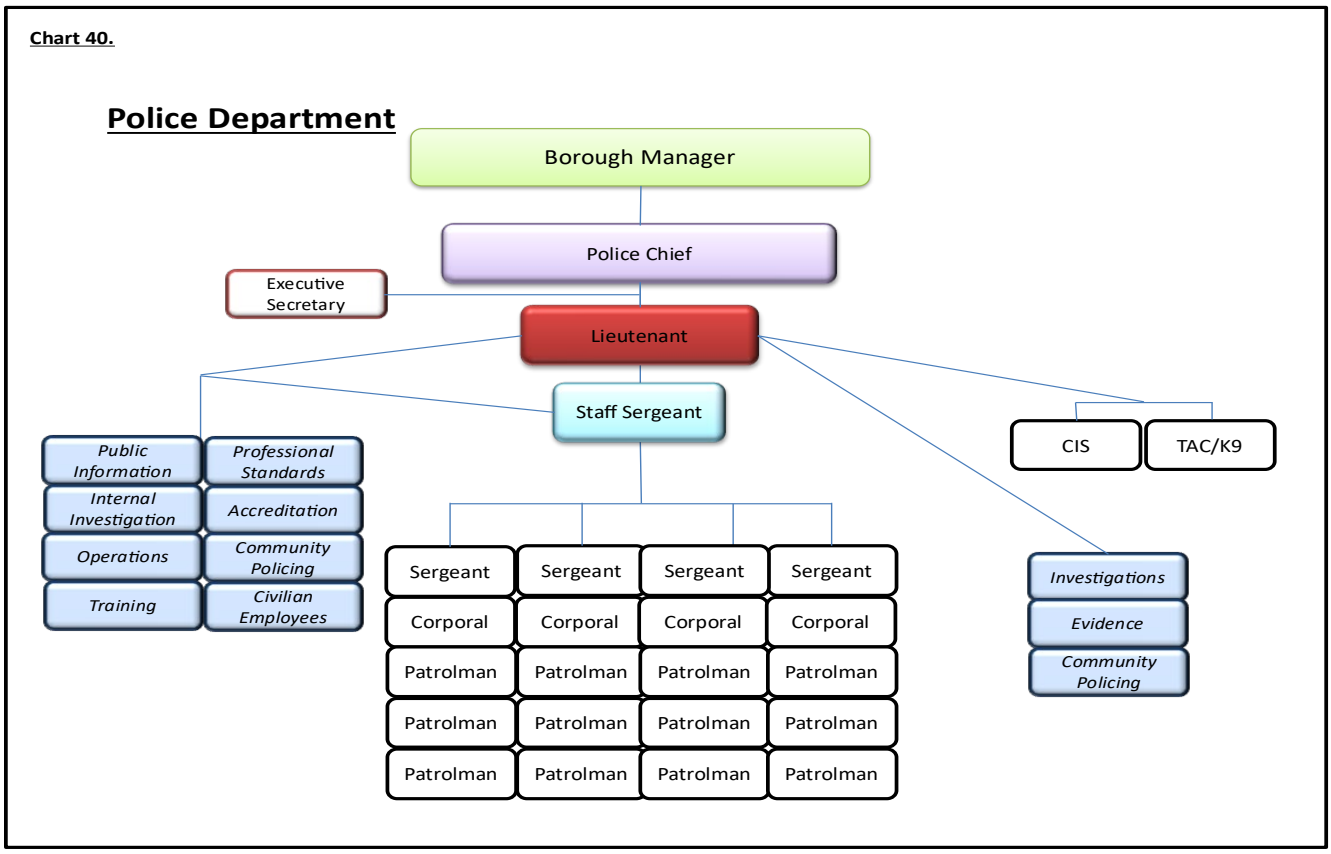
Fire Department
Expenditures by Category





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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	$5,574,943
Operating Budget	$5,424,943
Capital Budget	$150,000
Full-Time Employees	36

SERVICES PERFORMED

- 24/7 complete readiness and fully functional staffing at all times to respond to calls for service
- provide visible patrol
- conduct preliminary investigations of reported crimes
- traffic control and security for special events
- investigating crimes of violence, major felonies and sensitive or confidential cases
- jointly work with other local, state and federal agencies on a number of regional task forces and joint operations

BUDGETARY ACTIVITIES

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

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**	**2024 Actual**	**2025 Actual**	**2026 Target**
Police Department	Assist the community through calls for police services.	22,000 Calls for Service	22,500 Calls for Service	23,500 Calls for Service
	Maintain a 35% or higher crime clearance rating.	56.44	53.77	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.

2025 ACCOMPLISHMENTS

- Continued support of K9 program without Borough funds
- Successful community outreach programs/projects
- Continued hybridization of police fleet
- Added first fully electric vehicle (Ford F150 Lightning)
- Reinvigorated bike and foot patrol program

2026 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

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Police Administration							
Operating Expenditures	722,478	646,079	716,952	738,004	711,040	979,006	796,369
Capital Expenditures	-	-	48,645	-	206,896	40,000	-
Total	**722,478**	**646,079**	**765,597**	**738,004**	**917,936**	**1,019,006**	**796,369**
Police Investigation							
Operating Expenditures	400,706	495,402	375,260	288,953	286,923	323,296	347,727
Capital Expenditures	-	-	-	-	-	-	-
Total	**400,706**	**495,402**	**375,260**	**288,953**	**286,923**	**323,296**	**347,727**
Police Patrol							
Operating Expenditures	3,134,383	3,162,917	3,264,544	3,441,998	3,343,460	3,876,095	4,280,847
Capital Expenditures	112,929	167,435	93,988	252,793	465,309	186,033	150,000
Total	**3,247,312**	**3,330,352**	**3,358,532**	**3,694,791**	**3,808,769**	**4,062,128**	**4,430,847**
Total	**4,370,496**	**4,471,833**	**4,499,389**	**4,721,748**	**5,013,628**	**5,404,430**	**5,574,943**

Graph 38.

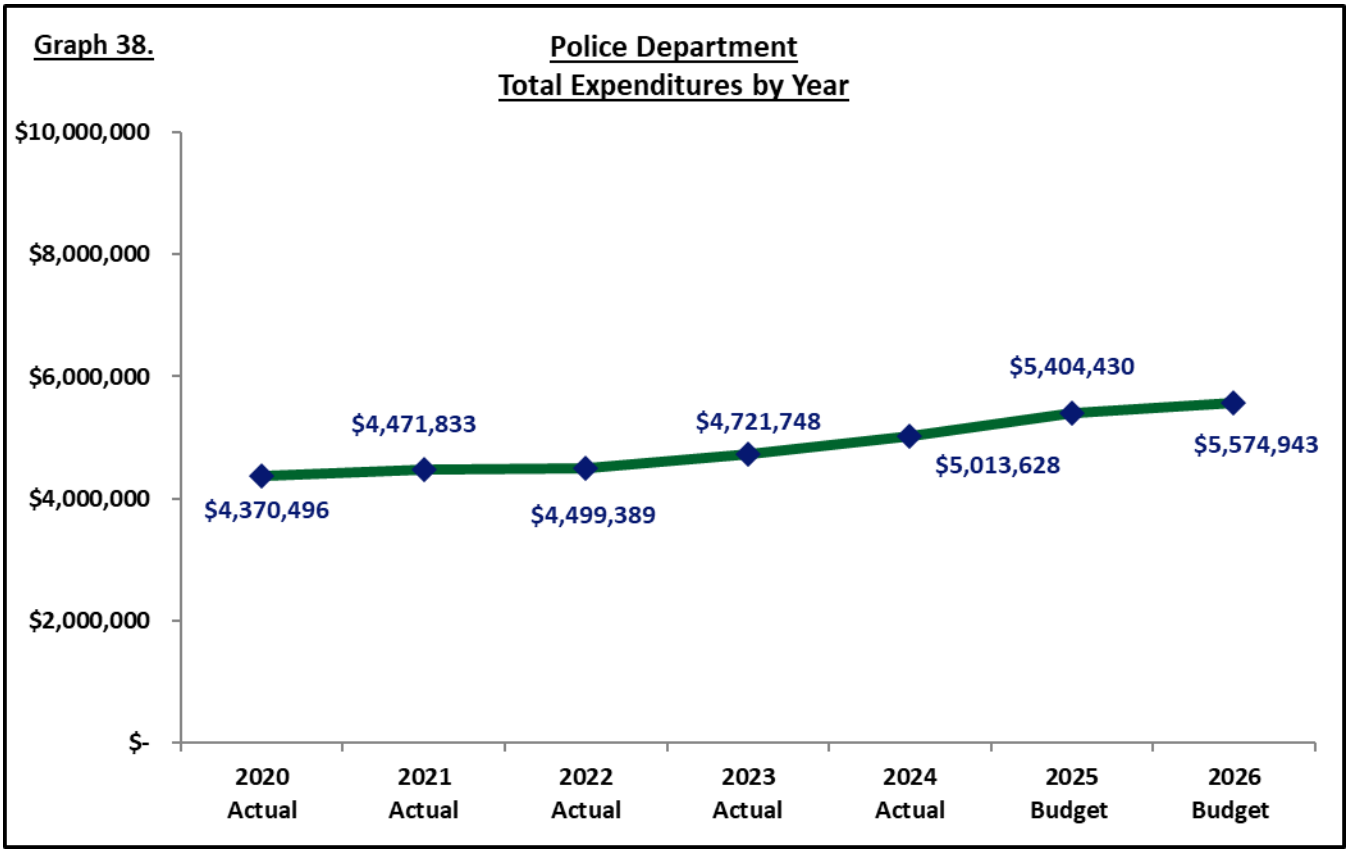
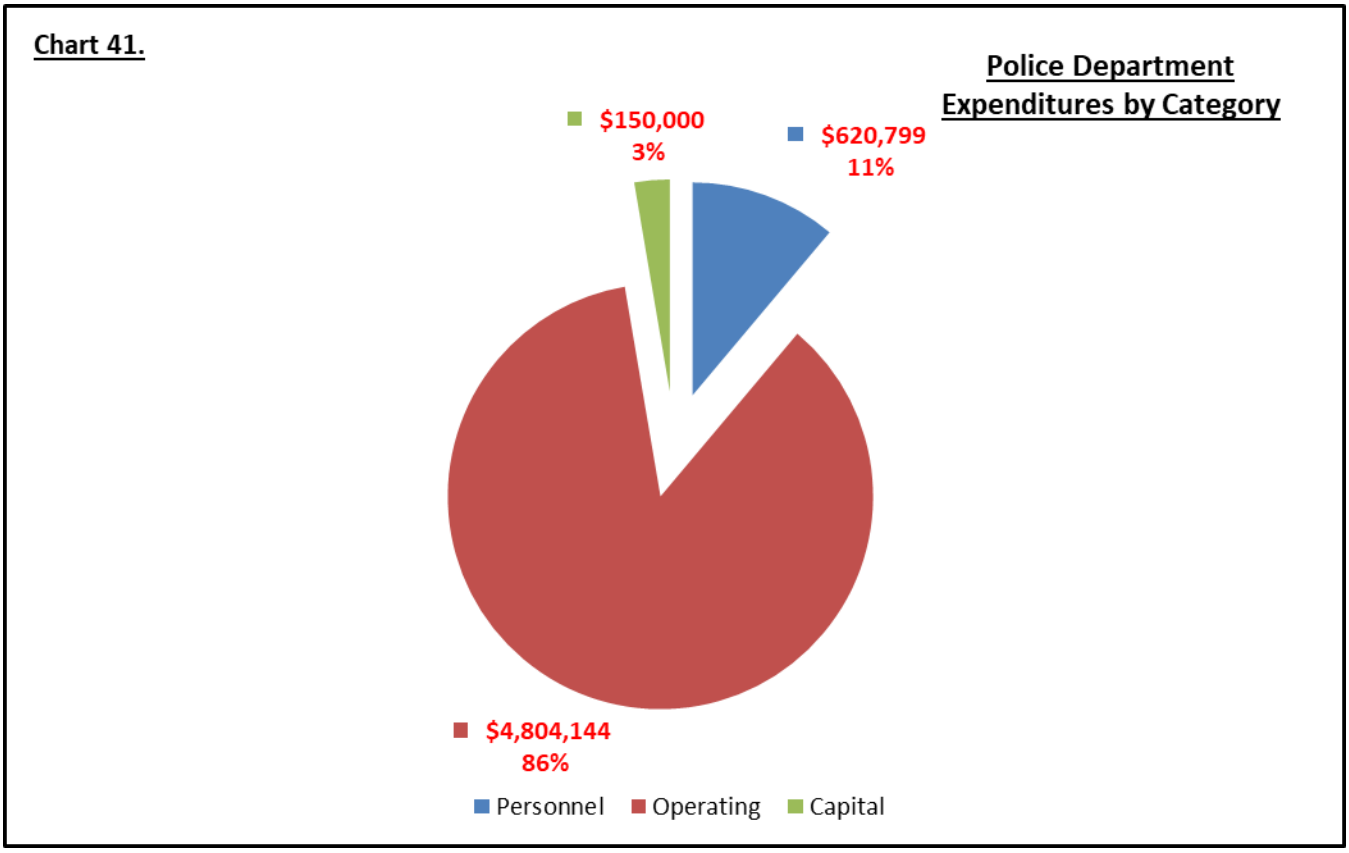
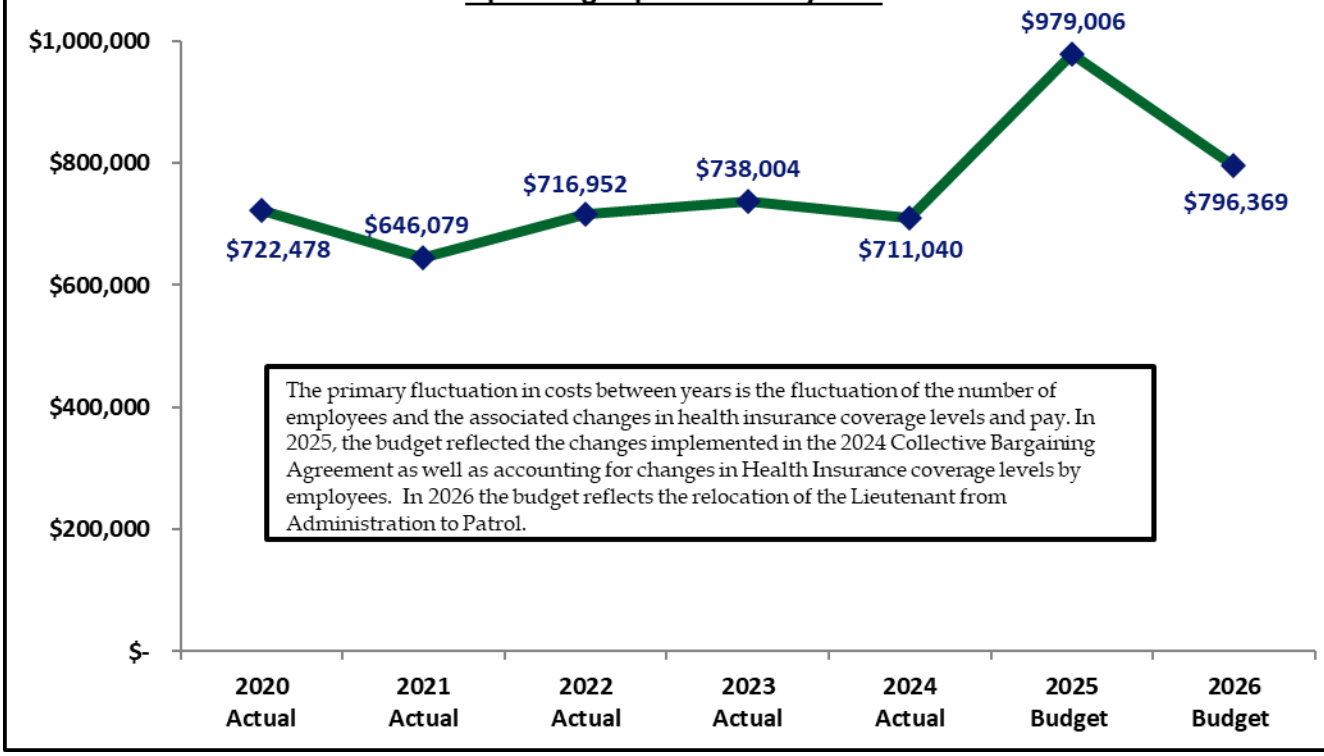


Chart 41.



Graph 39.

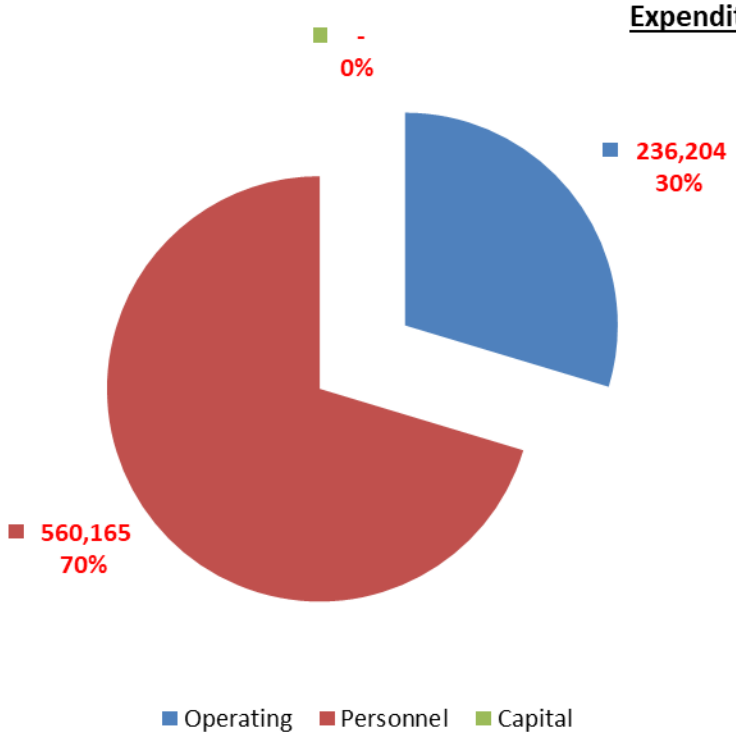
Police Administration
Operating Expenditures by Year



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 reflected the changes implemented in the 2024 Collective Bargaining Agreement as well as accounting for changes in Health Insurance coverage levels by employees. In 2026 the budget reflects the relocation of the Lieutenant from Administration to Patrol.

Chart 42.

Police Administration
Expenditures by Category



Graph 40.

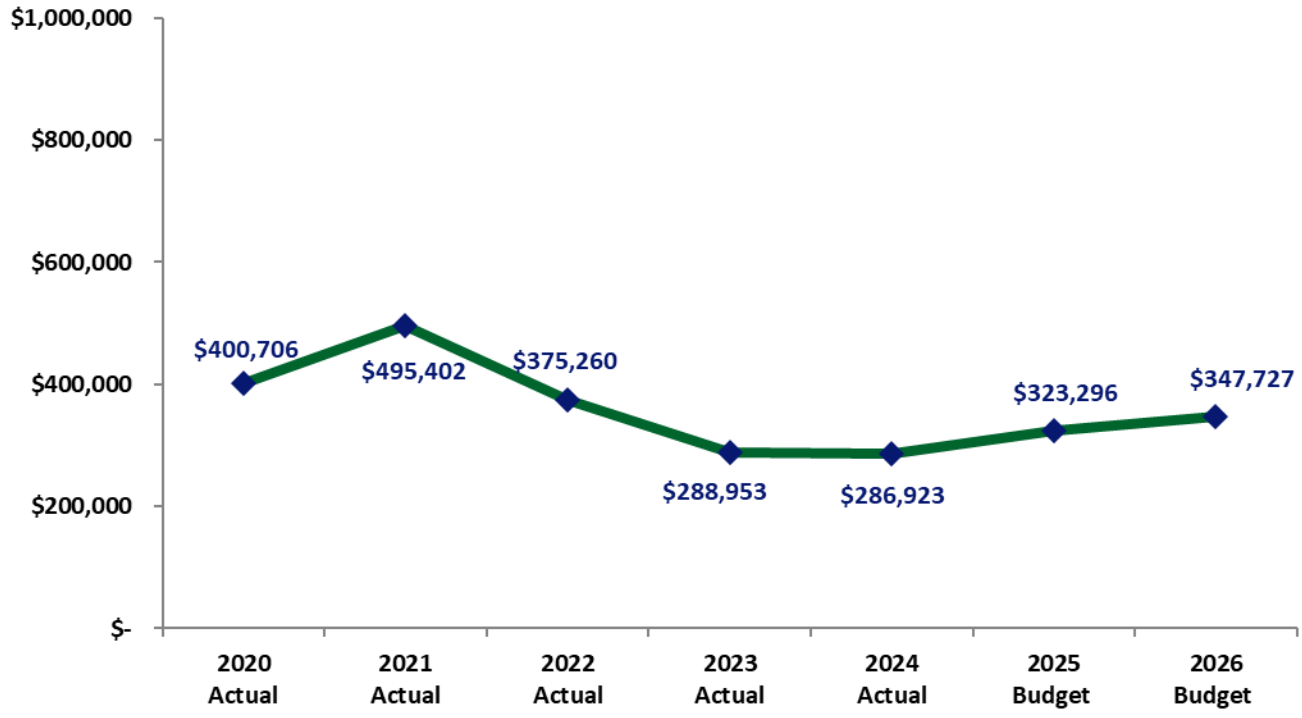
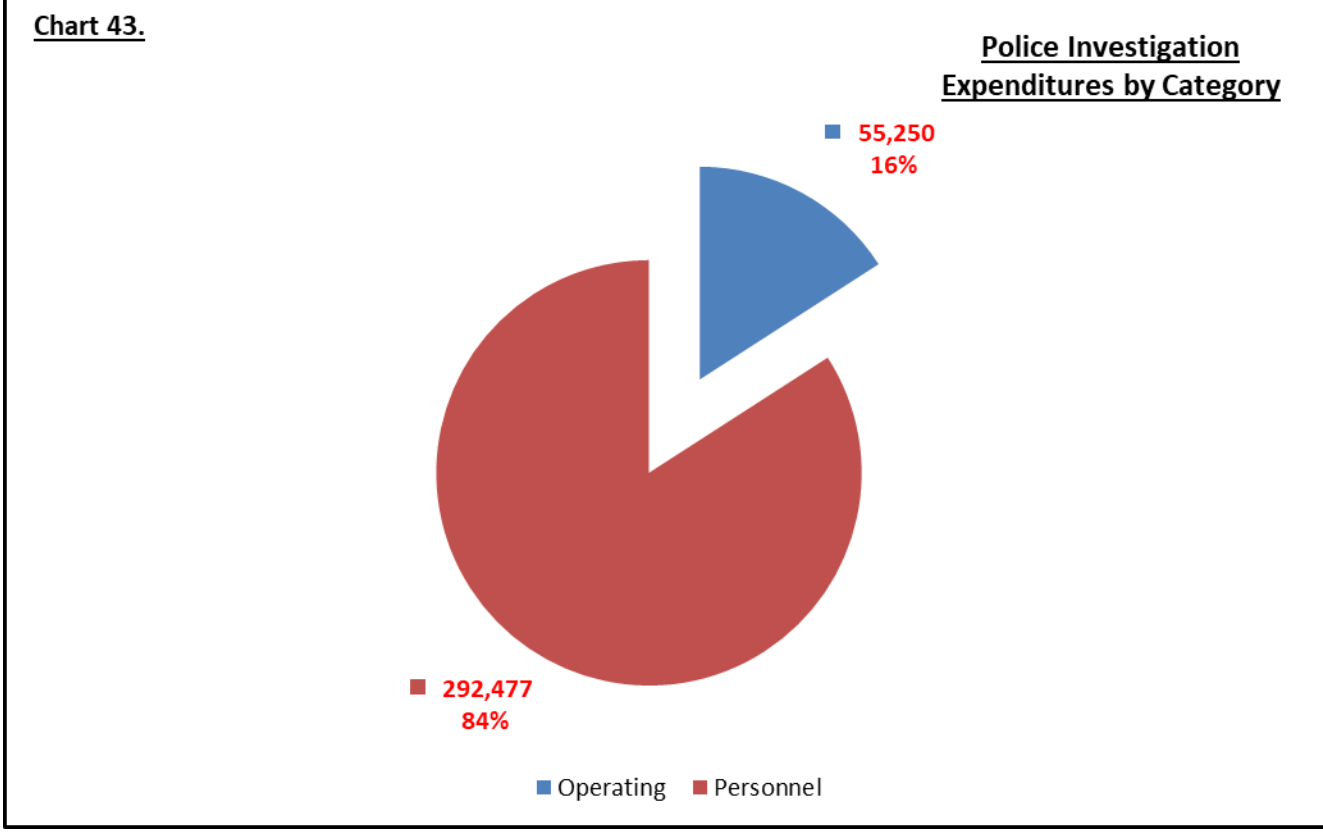
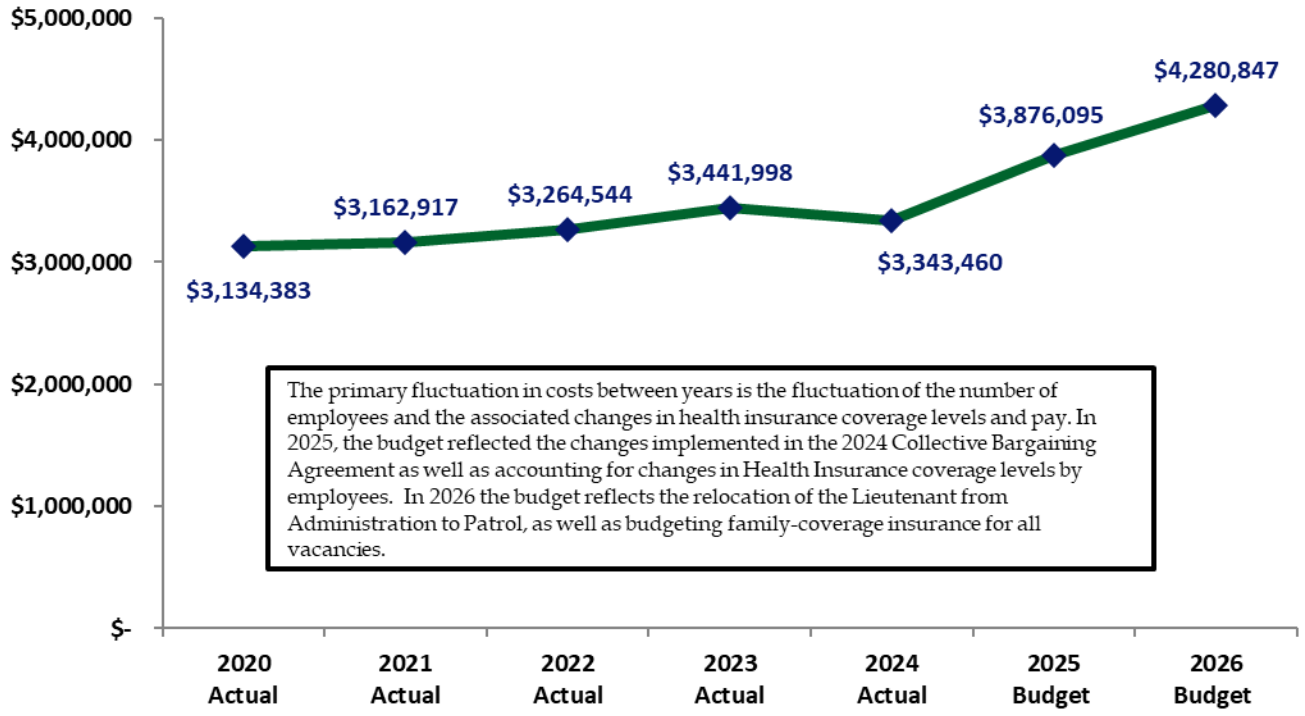


Chart 43.



Graph 41.

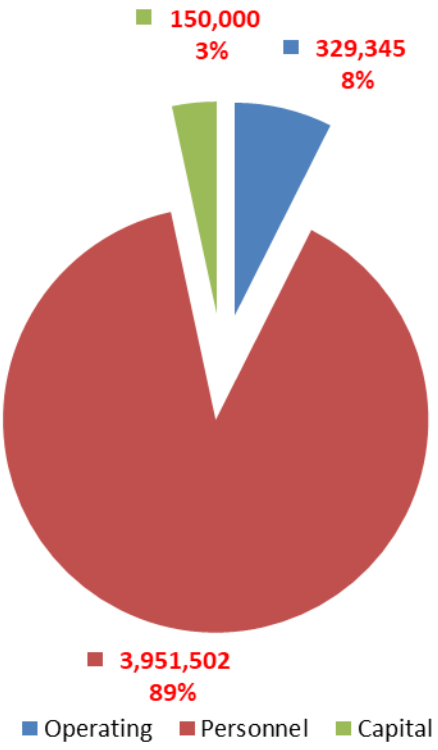
Police Patrol
Operating Expenditures by Year



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 reflected the changes implemented in the 2024 Collective Bargaining Agreement as well as accounting for changes in Health Insurance coverage levels by employees. In 2026 the budget reflects the relocation of the Lieutenant from Administration to Patrol, as well as budgeting family-coverage insurance for all vacancies.

Chart 44.

Police Patrol
Expenditures by Category



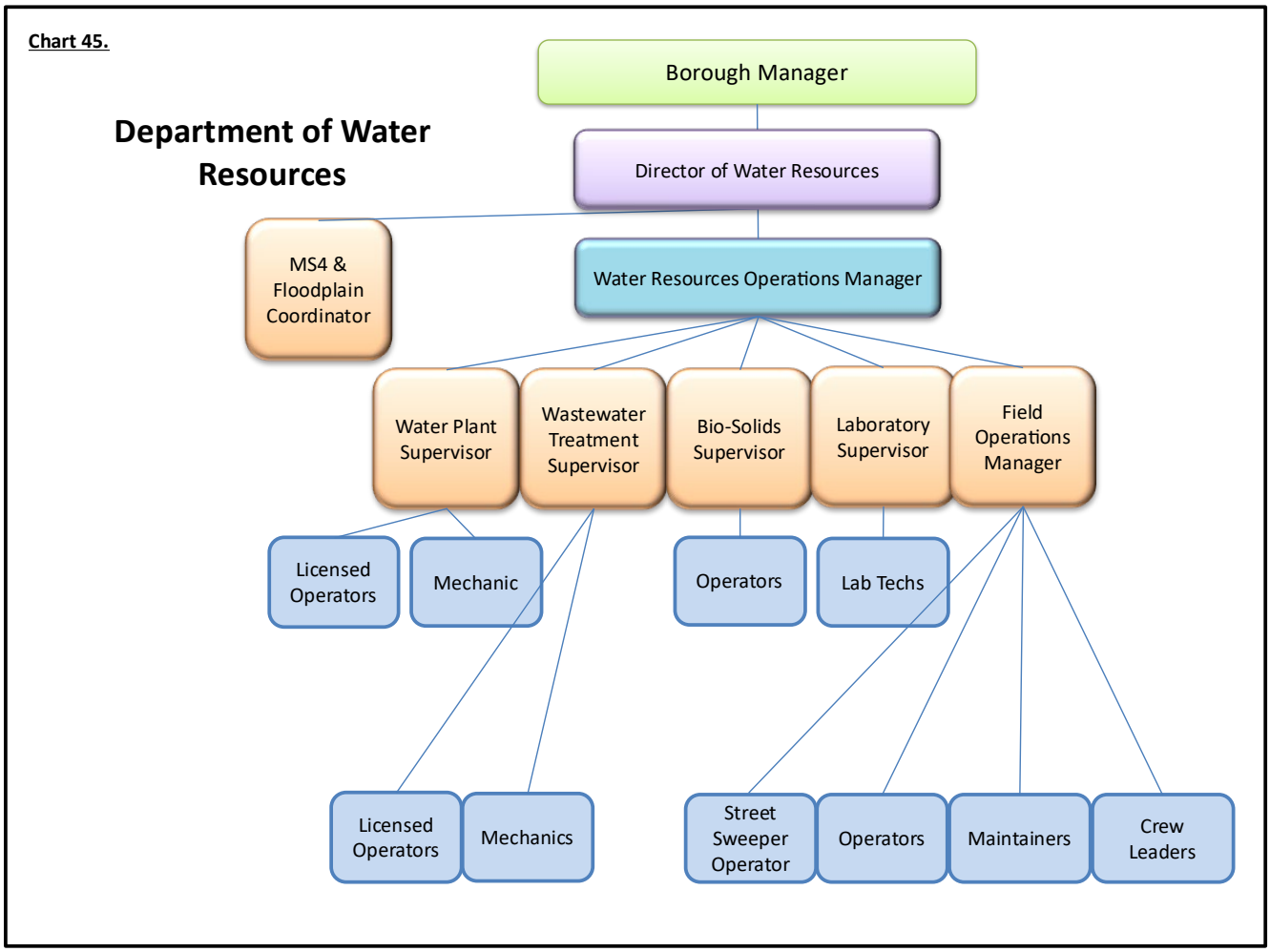


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Department of Water Resources

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		Department Financial Summary	
Sewer Collection System	Borough Hall Maintenance	**Associated Funds**	All Funds
Sewer Lab	Solid Waste Collection & Disposal	**Budget In Total**	$24,502,979
Wastewater Treatment Plant	Lift Stations	**Operating Budget**	$11,057,479
Public Works Field Operations	Bio-Solids Removal	**Capital Budget**	$13,445,500
Stormwater Operations	Street Cleaning	**Full-Time Employees**	45.08

Water Lab	Water Lines Maintenance	
Water Meter Maintenance	Water Treatment Plant	

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**	**2024 Actual**	**2025 Estimated**	**2026 Target**
Department of Public Works *Water Resources Field Operations*	Maximize the number of feet of "inter-municipal funded" Sanitary Sewer System that is inspected and flushed.	13,902 Feet Flushed and Televised 56,205 Additional Feet Flushed from Trouble List	12,537 Feet Flushed and Televised 55,632 Additional Feet Flushed from Trouble List	15,000 Feet Flushed and Televised 40,000 Additional Feet Flushed, Identified from Trouble List
Department of Public Works *Water Resources Field Operations*	Maximize the percent of wastewater pumping station capacity that is "inter-municipal funded"		Expansion of Ridge Street Pumping Station capacity and new facilities completed and placed in service.	
Department of Public Works *Wastewater Treatement Plant*	Maximize "inter-municipal funded" wastewater treated each day.	3.48 Million Gallons Per Day	2.80 Million Gallons Per Day	2.70 Million Gallons Per Day

Evaluation: The Borough is engaged in an inter-municipal partnership with various townships that border the Borough of Carlisle. This partnership provides for split funding of certain capital projects and operating costs based on the treatment capacity allocated to each facility. The goals, as identified above, are 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**	**2024 Actual**	**2025 Actual**	**2026 Target**
Department of Public Works *Water Resources Field Operations*	Survey each developed property in the Borough to determine composition of water service line.	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	Began 3 year cycle of physical service line material identification per PA DEP requirements, including public outreach with GIS map on Borough website	Continue 3 year cycle of physical service line material identification per PA DEP requirements.

Table 23.

Department of Public Works Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Borough Hall Maintenance							
Operating Expenditures	87,957	124,878	99,483	116,269	102,733	145,763	151,200
Capital Expenditures	375	8,427	-	-	-	-	25,000
Total	**88,332**	**133,305**	**99,483**	**116,269**	**102,733**	**145,763**	**176,200**
Sewer Collection System							
Operating Expenditures	425,418	378,997	409,672	410,591	566,197	714,701	845,760
Capital Expenditures	-	2,945	-	1,244	-	3,092,500	1,554,250
Total	**425,418**	**381,942**	**409,672**	**411,835**	**566,197**	**3,807,201**	**2,400,010**
Solid Waste Collection & Disposal							
Operating Expenditures	1,624,688	1,643,677	1,291,326	1,954,331	2,060,057	2,321,810	2,587,987
Capital Expenditures	-	-	-	-	-	21,000	621,000
Total	**1,624,688**	**1,643,677**	**1,291,326**	**1,954,331**	**2,060,057**	**2,342,810**	**3,208,987**
Sewer Lab							
Operating Expenses	562,680	630,980	571,274	582,522	495,897	558,624	426,348
Capital Expenses	-	-	-	-	-	50,000	3,750
Total	**562,680**	**630,980**	**571,274**	**582,522**	**495,897**	**608,624**	**430,098**
Lift Stations							
Operating Expenses	148,204	168,716	272,599	146,453	184,118	207,522	208,119
Capital Expenses	-	-	-	-	-	95,000	250,000
Total	**148,204**	**168,716**	**272,599**	**146,453**	**184,118**	**302,522**	**458,119**
Wastewater Treatment Plant							
Operating Expenses	1,113,028	1,084,694	1,103,682	1,114,599	1,148,620	1,253,896	1,379,288
Capital Expenses	118,593	-	-	-	579	916,000	395,000
Total	**1,231,621**	**1,084,694**	**1,103,682**	**1,114,599**	**1,149,199**	**2,169,896**	**1,774,288**
Bio-Solids Removal							
Operating Expenses	538,399	569,727	602,052	622,512	651,841	838,074	743,566
Capital Expenses	-	-	-	-	-	4,085,000	1,185,000
Total	**538,399**	**569,727**	**602,052**	**622,512**	**651,841**	**4,923,074**	**1,928,566**
Public Works Field Operations							
Operating Expenditures	424,346	507,883	507,732	426,882	275,947	429,152	373,579
Capital Expenditures	685,073	616,005	743,223	662,025	628,920	1,434,500	1,418,250
Total	**1,109,419**	**1,123,888**	**1,250,955**	**1,088,907**	**904,867**	**1,863,652**	**1,791,829**
Street Cleaning							
Operating Expenditures	120,618	136,855	141,437	156,690	132,312	115,960	142,230
Capital Expenditures	-	-	-	-	-	-	-
Total	**120,618**	**136,855**	**141,437**	**156,690**	**132,312**	**115,960**	**142,230**

Table 23. (Continued) Department of Public Works Expenditures	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Stormwater Operations							
Operating Expenditures	353,788	358,502	431,649	443,797	597,861	763,993	844,300
Capital Expenditures	-	6,710	19,938	5,069	10,333	897,500	799,250
Total	**353,788**	**365,212**	**451,587**	**448,866**	**608,194**	**1,661,493**	**1,643,550**
Water Lines Maintenance							
Operating Expenditures	393,423	357,434	495,680	484,632	670,117	714,915	986,179
Capital Expenditures	-	1,300	-	18,605	9,370	2,092,500	2,054,250
Total	**393,423**	**358,734**	**495,680**	**503,237**	**679,487**	**2,807,415**	**3,040,429**
Water Lab							
Operating Expenses	155,312	156,334	135,113	183,923	231,643	298,644	300,603
Capital Expenses	-	-	-	-	-	50,000	11,750
Total	**155,312**	**156,334**	**135,113**	**183,923**	**231,643**	**348,644**	**312,353**
Water Treatment Plant							
Operating Expenses	1,262,652	1,416,998	1,653,364	1,711,013	1,785,800	1,828,003	2,045,770
Capital Expenses	2,386	29,921	-	-	8,436	6,020,900	5,028,000
Total	**1,265,038**	**1,446,919**	**1,653,364**	**1,711,013**	**1,794,236**	**7,848,903**	**7,073,770**
Water Meter Maintenance							
Operating Expenditures	10,028	54,370	74,675	100,942	(18,856)	22,550	22,550
Capital Expenditures	-	-	-	-	-	-	100,000
Total	**10,028**	**54,370**	**74,675**	**100,942**	**(18,856)**	**22,550**	**122,550**
Total	**8,026,968**	**8,255,353**	**8,552,899**	**9,142,099**	**9,541,925**	**28,968,507**	**24,502,979**

Graph 42.

Department of Public Works
Total Expenditures by Year

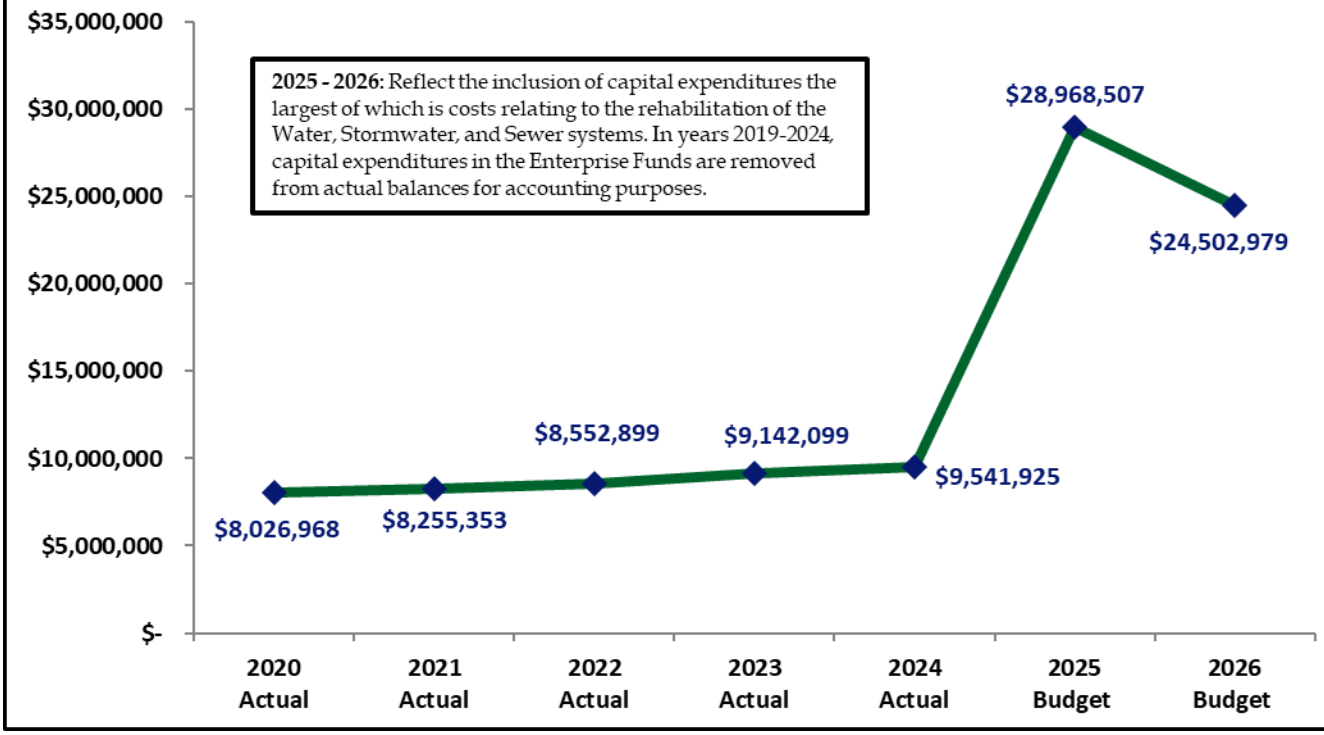
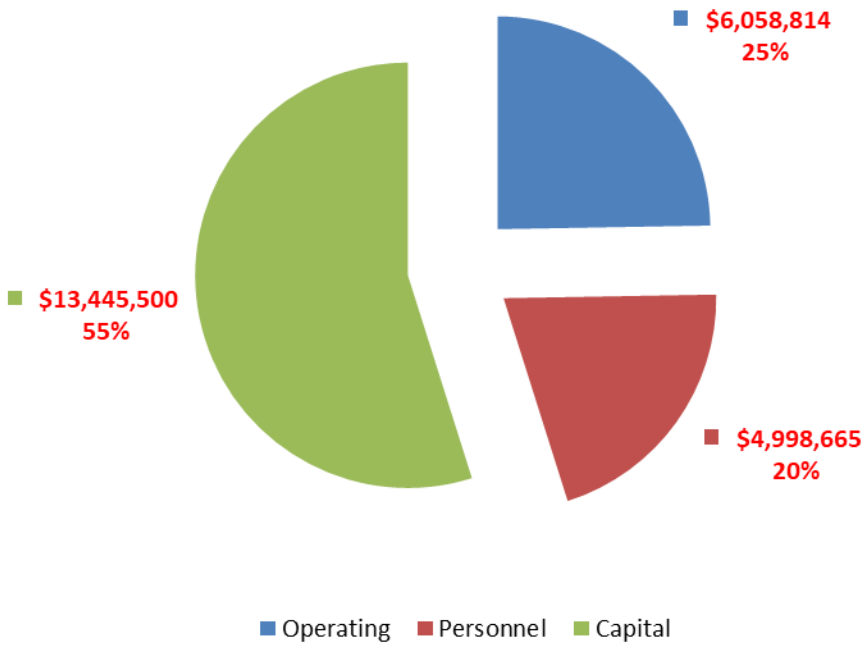


Chart 46.

Department of Public Works
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 Police Station, 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	$176,200
Operating Budget	$151,200
Capital Budget	$ 25,000
Full-Time Employees	-

SERVICES PERFORMED

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



BUDGETARY ACTIVITIES

- Borough Hall Maintenance (409)

2025 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

2026 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.

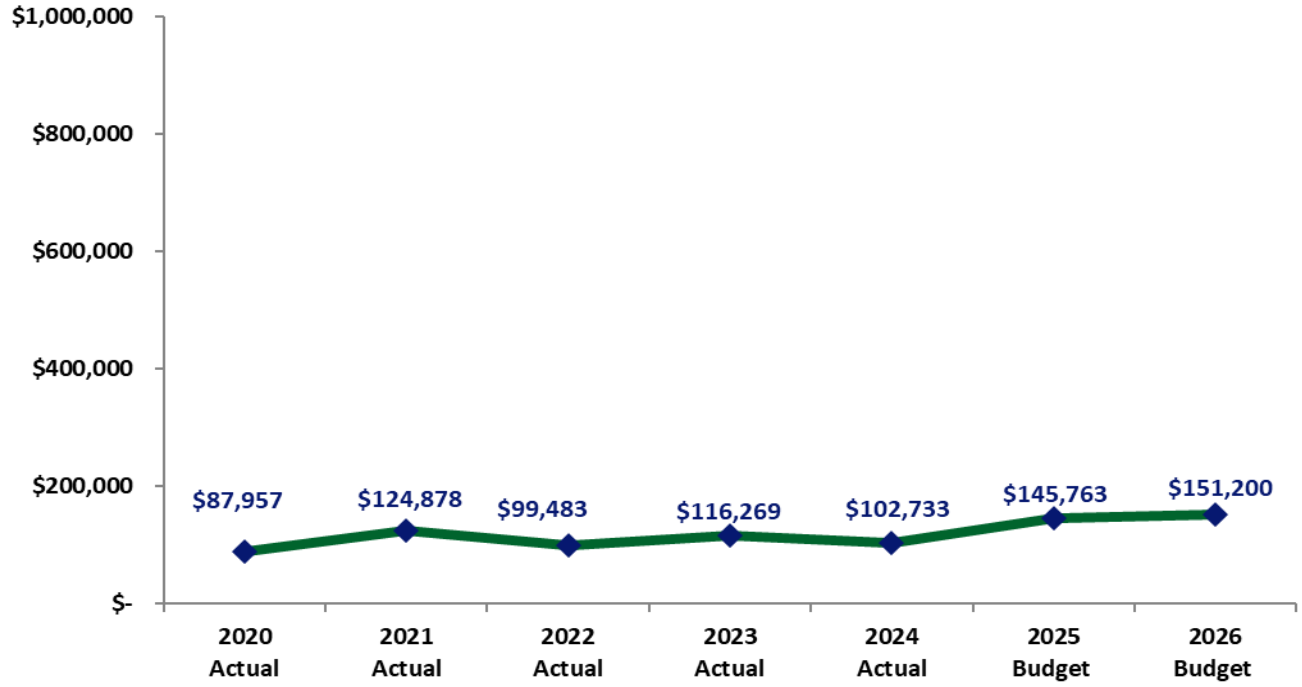
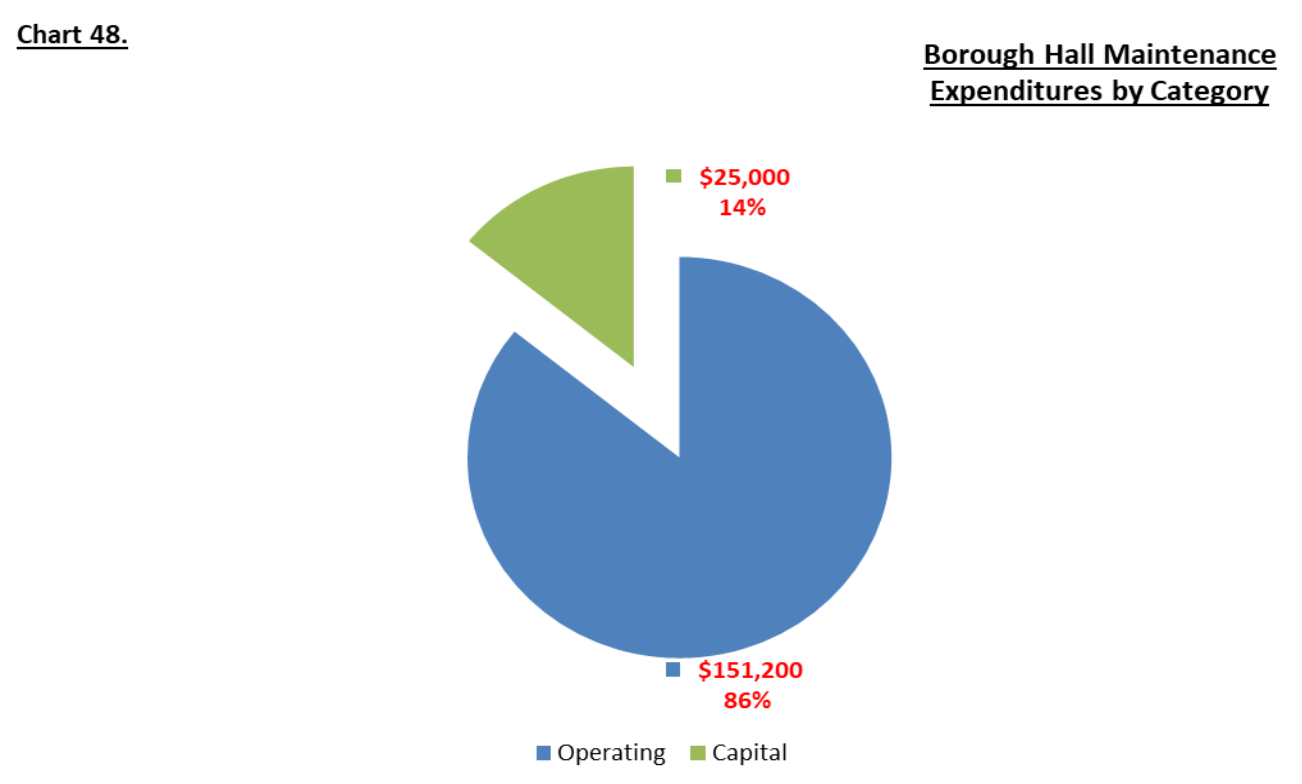


Chart 48.



FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Water, Stormwater, Sewer
Budget In Total	$7,206,539
Operating Budget	$2,698,789
Capital Budget	$4,507,750
Full-Time Employees	21.70

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 clean
- 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)

2025 ACCOMPLISHMENTS

- Flushed and televised 8,358 feet of sanitary sewer main, inspected 78 manholes, and flushed additional 37,088 feet of sewer mains on troubled sewer list
- Inspected 130 storm inlets and repaired, rebuilt or replaced 5 storm inlets
- Performed semi-annual fire hydrant flushing program and repaired 1 broken hydrant
- Completed leak detection for entire system and undertook repairs on all detected leaks. Repaired 2 residential water service leaks and responded to and repaired 16 water main breaks
- Final phase of water main replacement as part of Carlisle Connectivity Project began in May 2024; work continues along N. Hanover and West Penn
- Completed Valve exercises throughout the system
- Completed MS4 public outreach seminars and camps
- Working with professional services contractor to evaluate and identify areas of possible BMP improvements for the Carlisle Area School District.
- Submit annual MS4 progress report to Pennsylvania DEP by regulatory deadline

2026 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
- Continue assisting with service line material inventory

FINANCIAL SUMMARIES

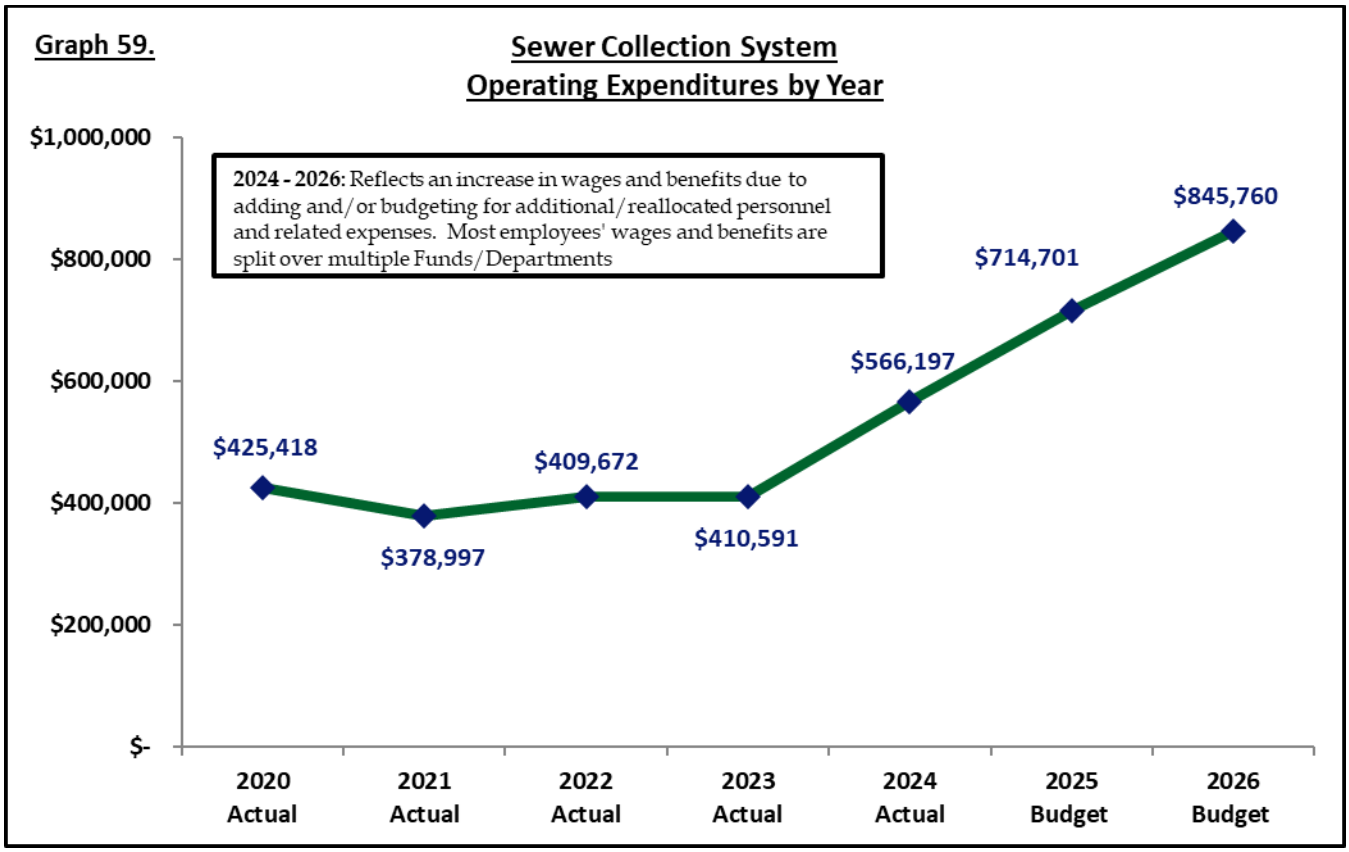
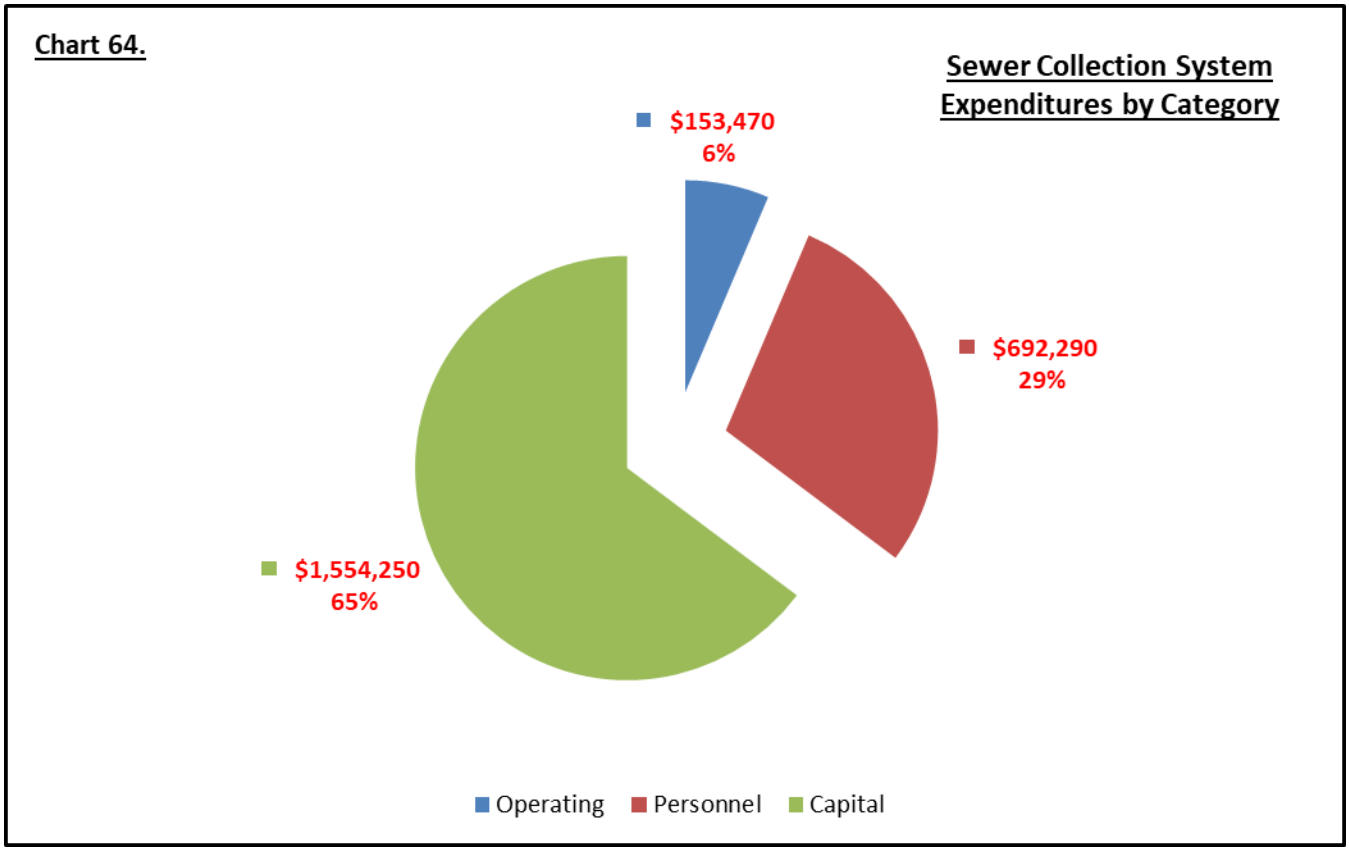


Chart 64.



Graph 60.

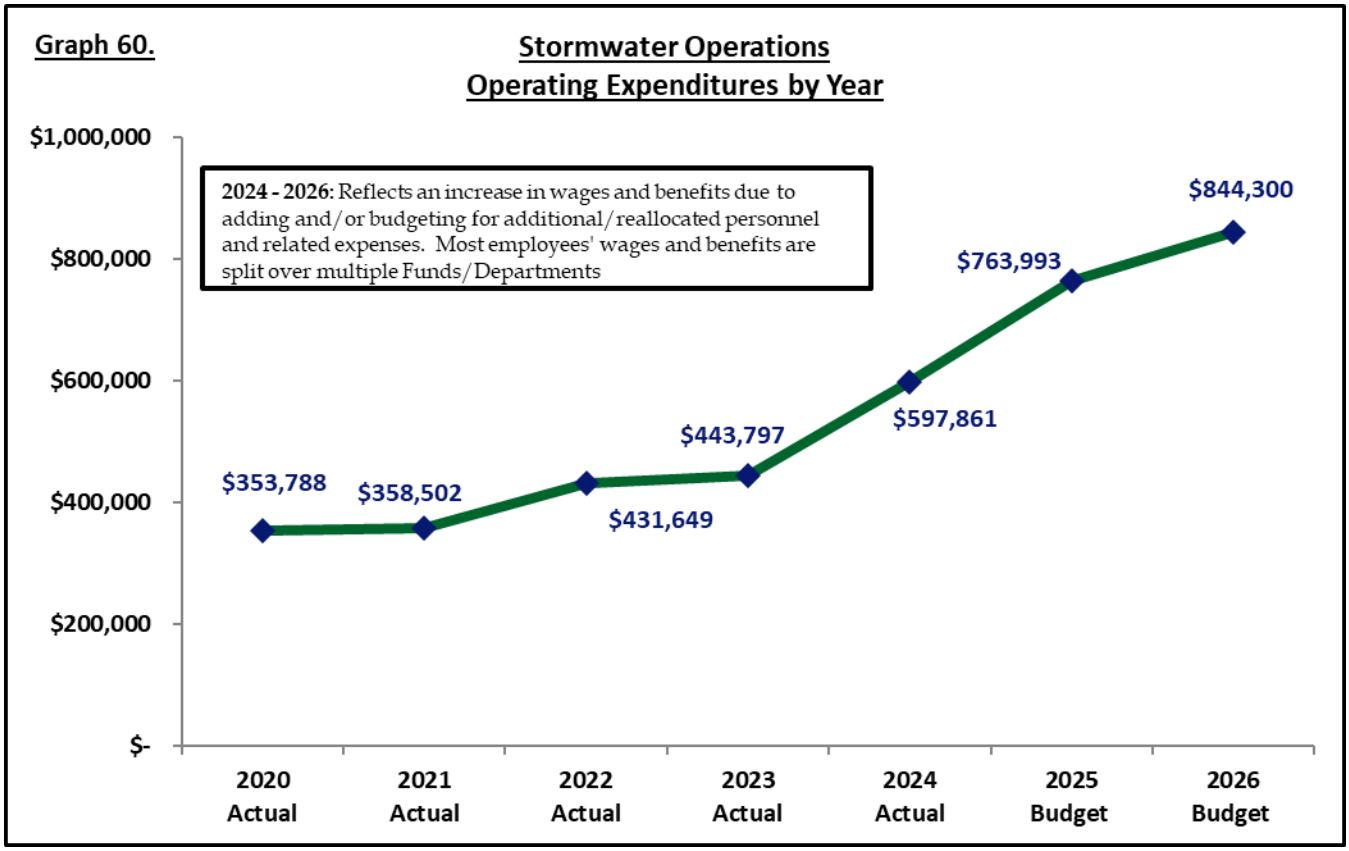
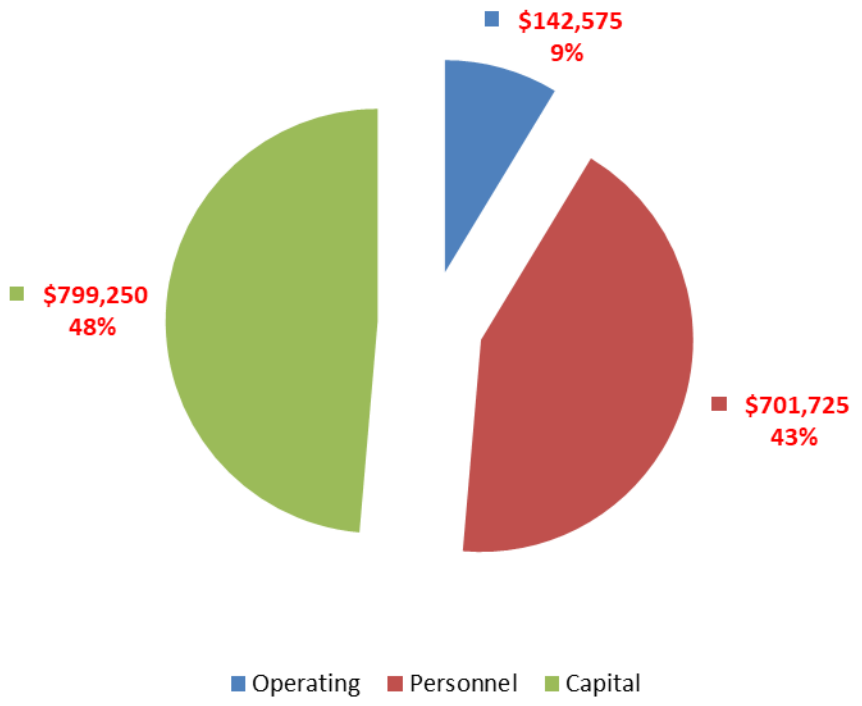


Chart 65.

Stormwater Operations Expenditures by Category



Graph 61.

Water Lines Maintenance Operating Expenditures by Year

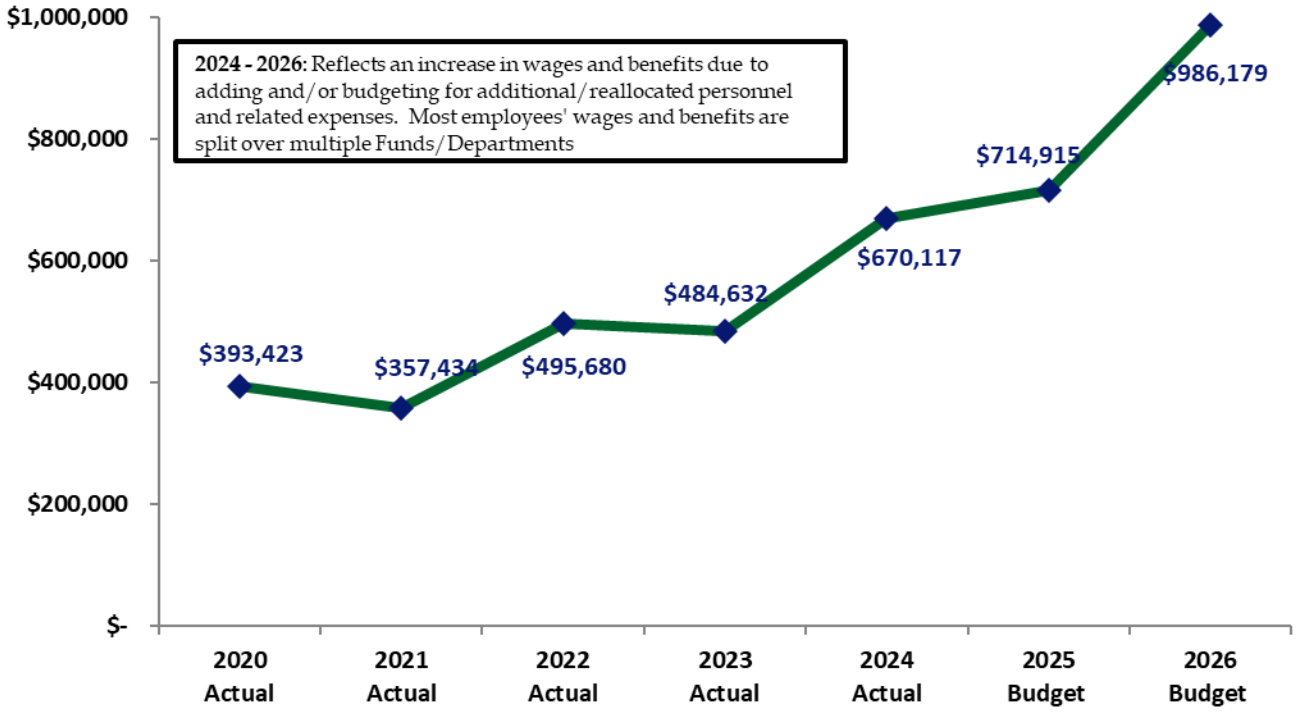
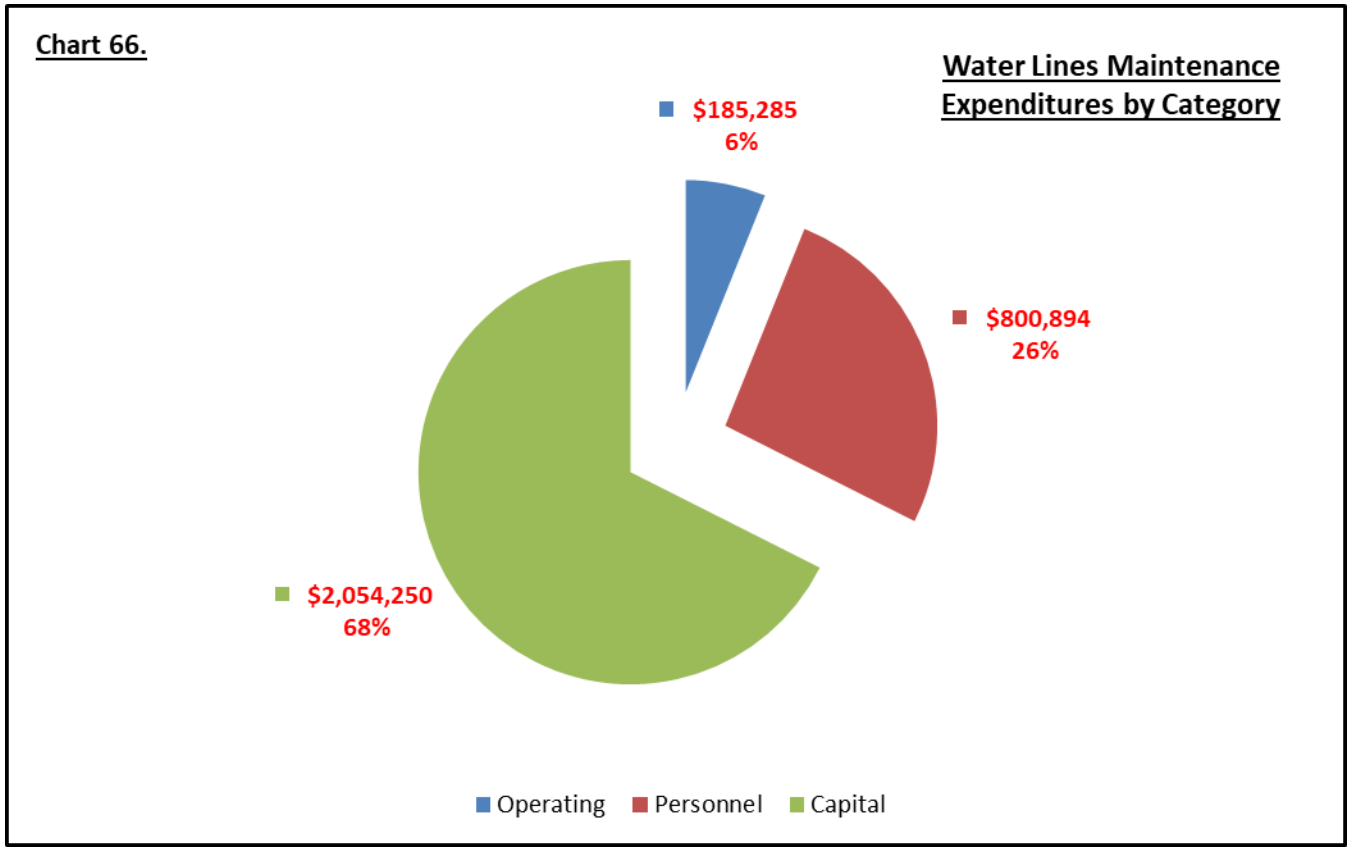


Chart 66.



Graph 62.

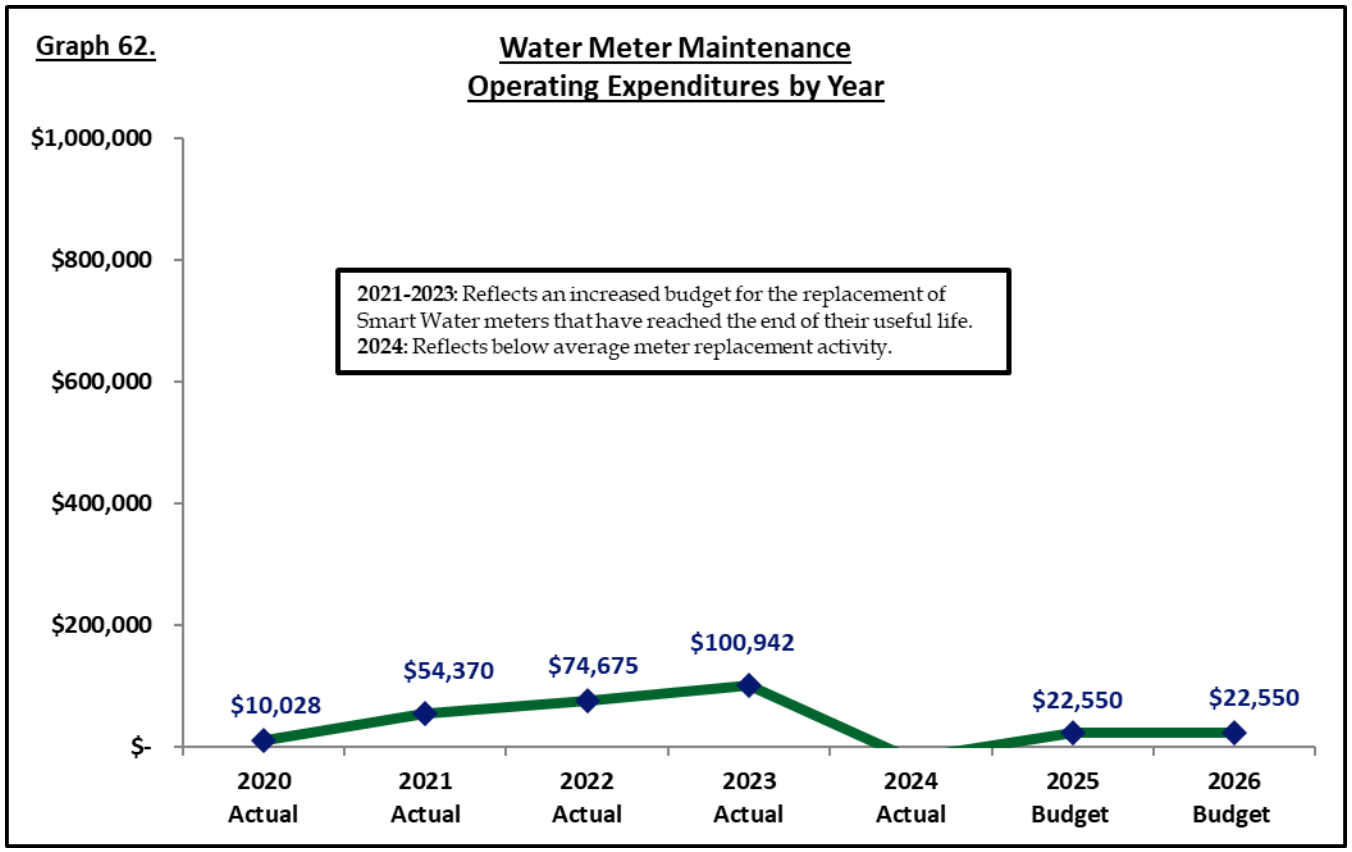
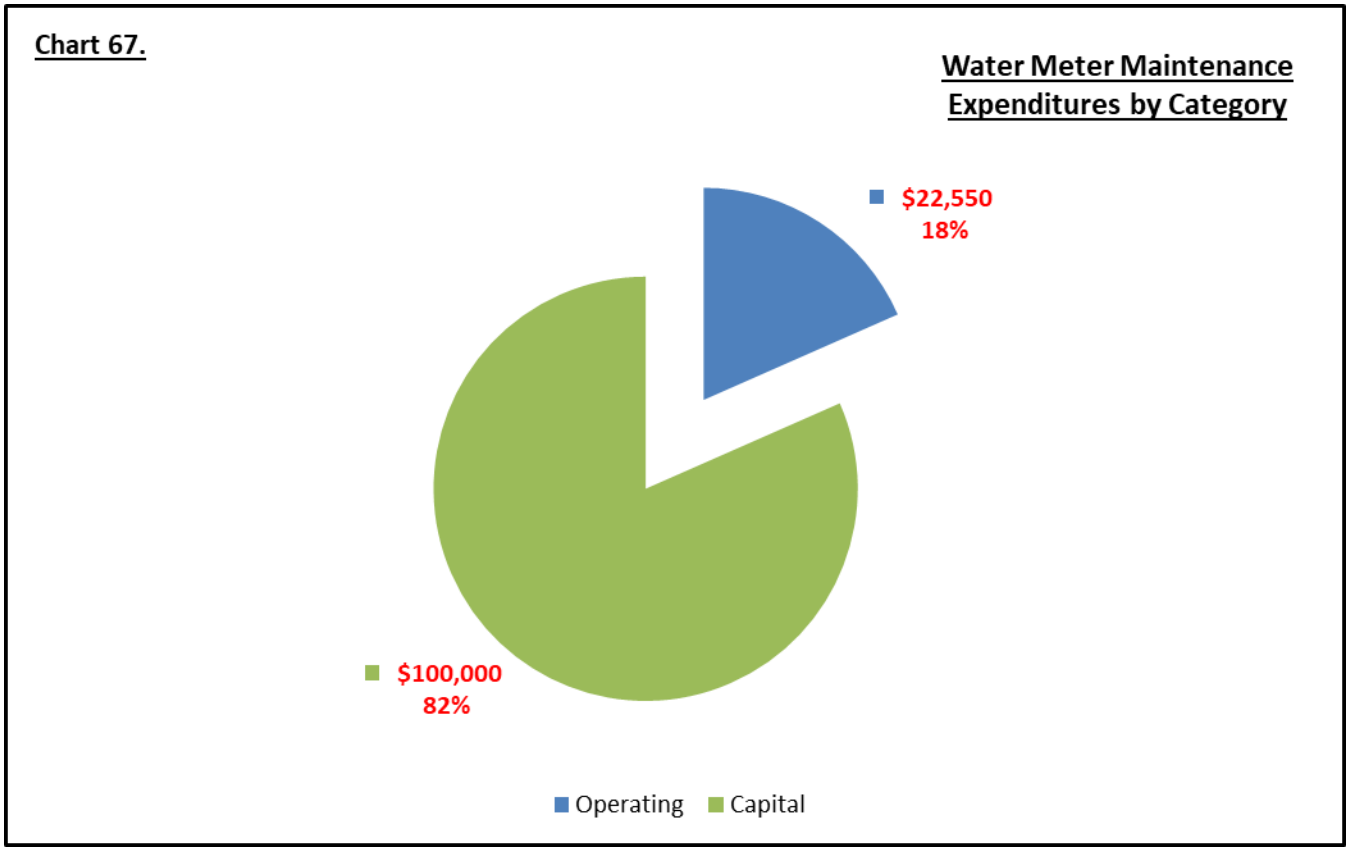


Chart 67.


Water Meter Maintenance Expenditures by Category
$22,550
18%
$100,000
82%
Operating
Capital

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	$3,208,987
Operating Budget	$2,587,987
Capital Budget	$ 621,000
Full-Time Employees	0.63

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 & Disposal (427)

2025 ACCOMPLISHMENTS

- Serviced over 7,100 visits to the compost site from opening on March 26th through the end of August
- 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



2026 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
- 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

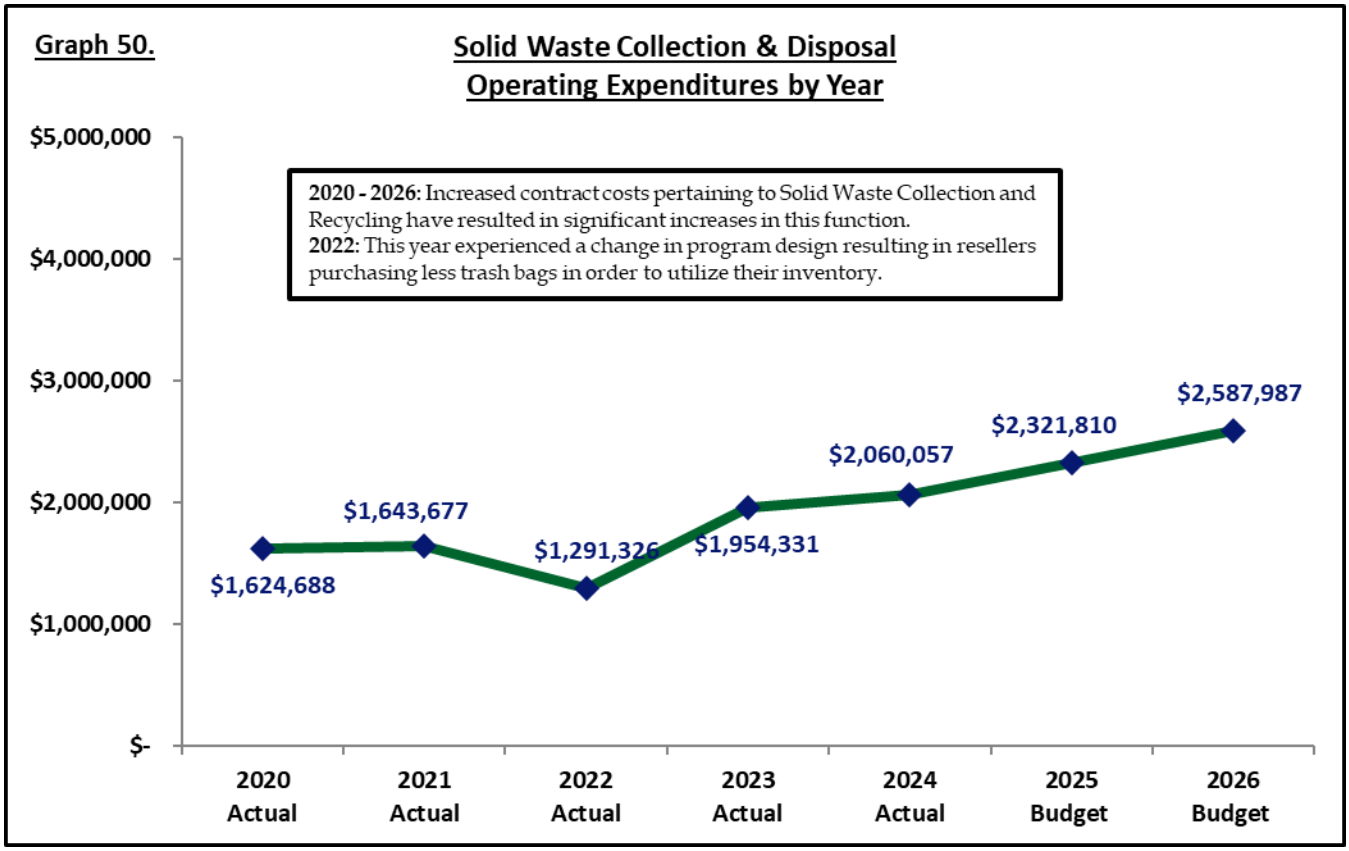
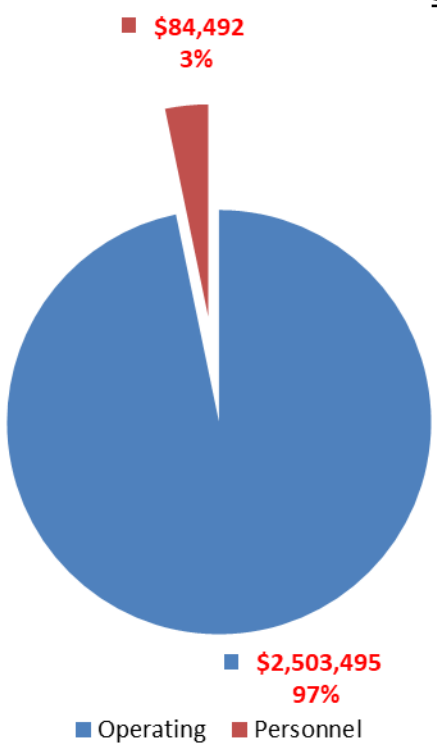


Chart 54.


Solid Waste Collection & Disposal Expenditures by Category
$84,492
3%
$2,503,495
97%
Operating
Personnel

FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Sewer
Budget In Total	$430,098
Operating Budget	$426,348
Capital Budget	$3,750
Full-Time Employees	2.50

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 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)

2025 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.
- Retained certification as an accredited environmental testing laboratory after a successful 3-year lab audit conducted by PA DEP Bureau of Laboratories.
- Updated our Quality Manual and several SOPs to reflect current laboratory practices.
- Completed a renovation of the main laboratory space to maintain safety and provide efficiency in testing.

2026 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.

FINANCIAL SUMMARIES

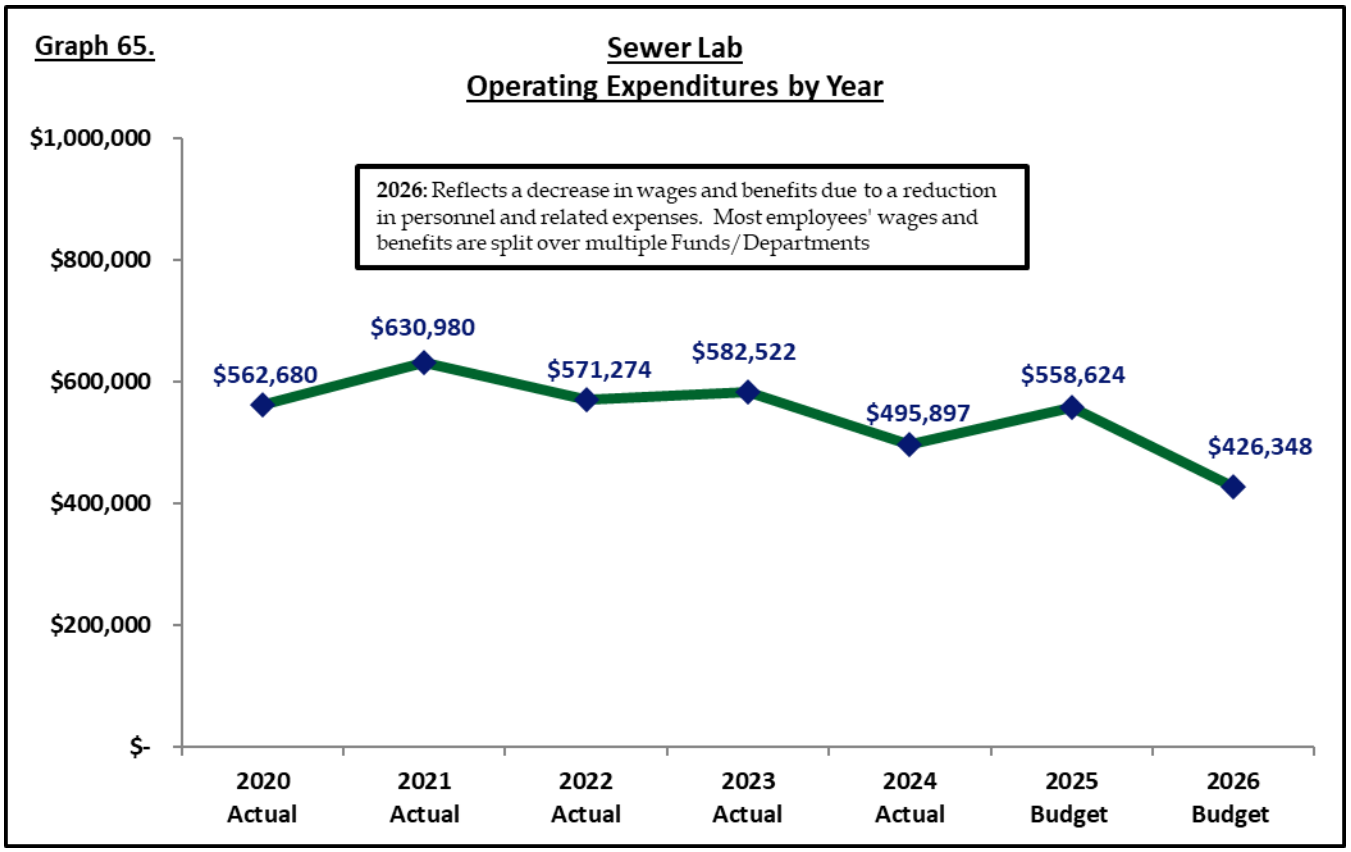
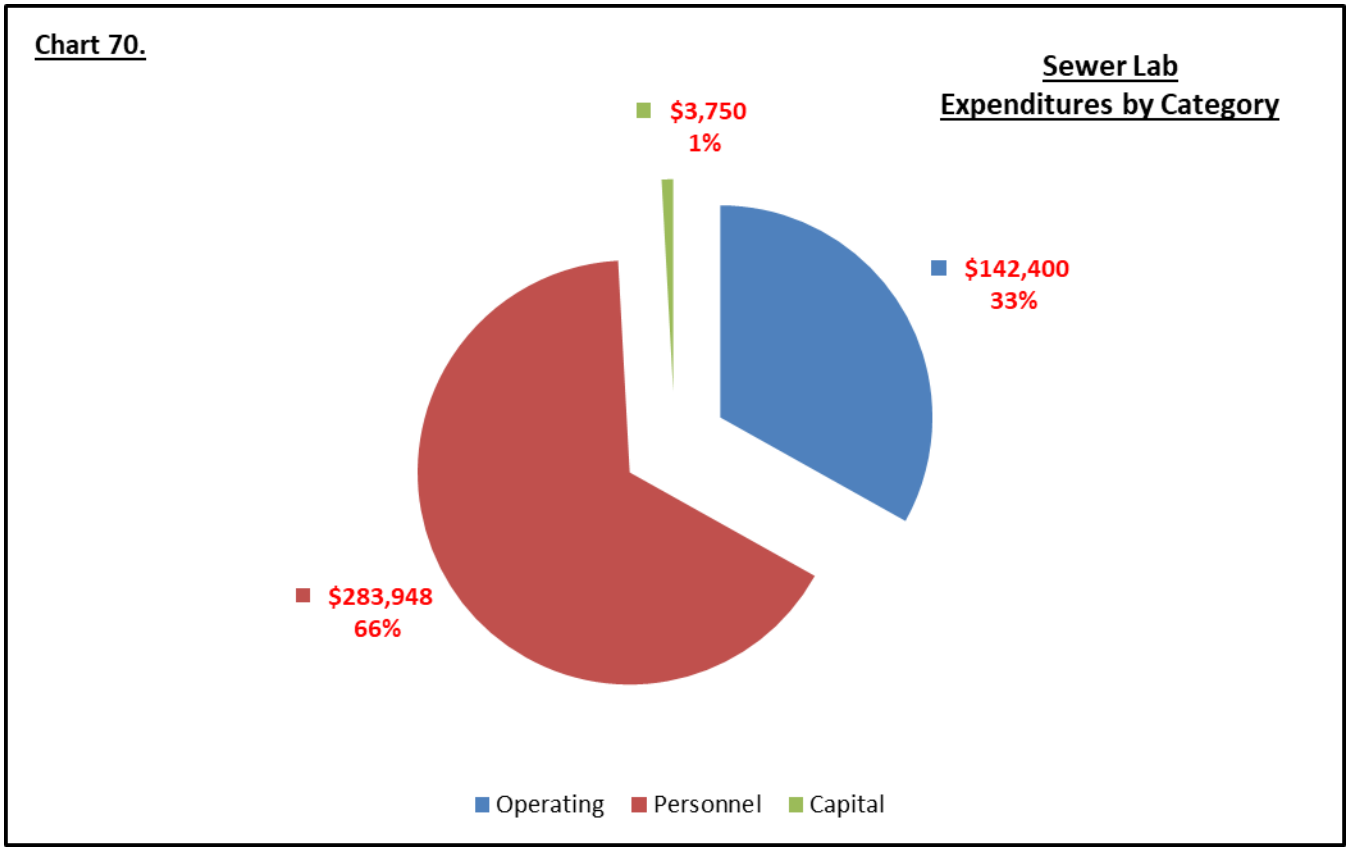


Chart 70.


Sewer Lab
Expenditures by Category
$3,750
1%
$142,400
33%
$283,948
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 transport 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	$458,119
Operating Budget	$208,119
Capital Budget	$250,000
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 callouts 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)

2025 ACCOMPLISHMENTS

- Waggoners Gap Pump Station #1 automated controls were upgraded.
- Ridge Street Pump Station #2 expansion and upgrades were completed.
- Maintenance continued with the upkeep and beautification of the lift stations.

2026 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

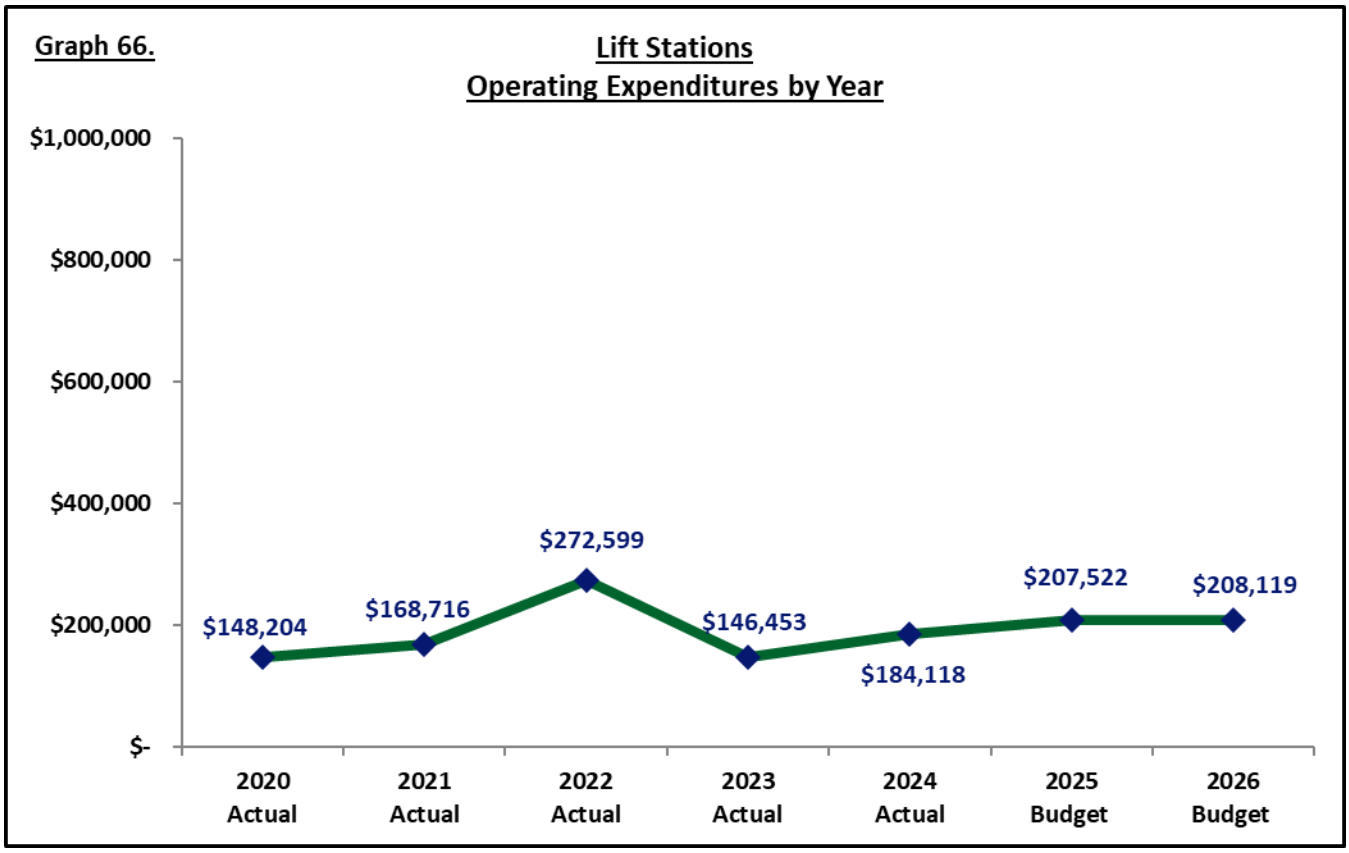
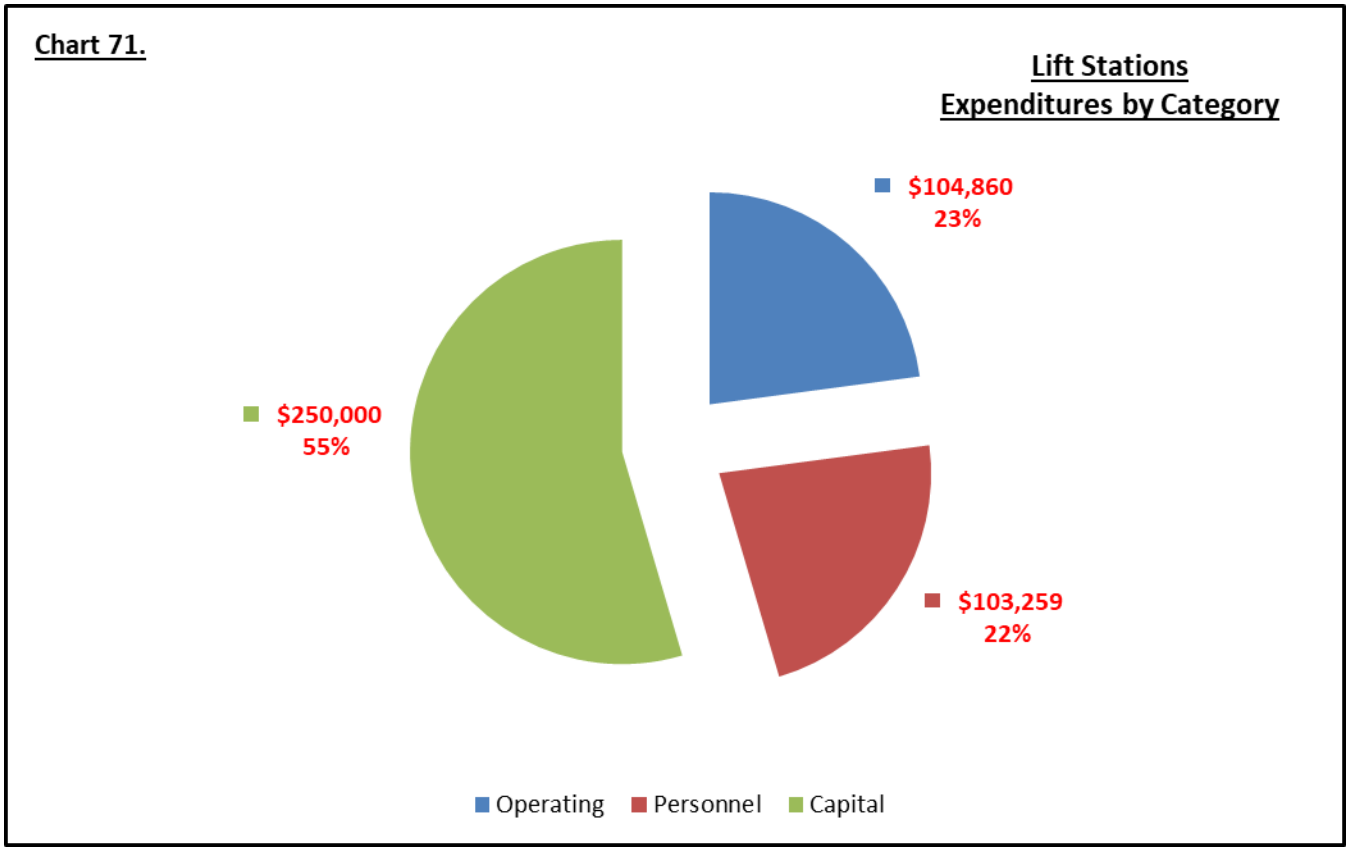


Chart 71.


Lift Stations
Expenditures by Category
$104,860
23%
$250,000
55%
$103,259
22%
Operating
Personnel
Capital

FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Sewer
Budget In Total	$1,774,288
Operating Budget	$1,379,288
Capital Budget	$395,000
Full-Time Employees	6

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)



2025 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
- Catwalk at the thickening tank #2 was replaced.
- Installation of two new filter feed pumps as well and refurbishment of the filters.
- Women's shower was installed in the women's bathroom at the Main Control Building.
- Replacement of the spur gear drive units for both secondary clarifiers.
- Rebuild on the washer compactor

Function Statistics			
	2026 Budgeted	**2025 Estimated**	**2024 Actual**
Wastewater Treated (billion gallons)	1.014	0.990	1.111
Average Gallons Per Day Treated	2,778,000	2,800,000	3,022,000
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.)	$285.60	$210.22	$141.07

2026 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.
- Performing valve replacements throughout the plant and conducting preventive maintenance.
- Continuing the replacement of all remaining fluorescent and incandescent indoor lights with LED light

Graph 67.

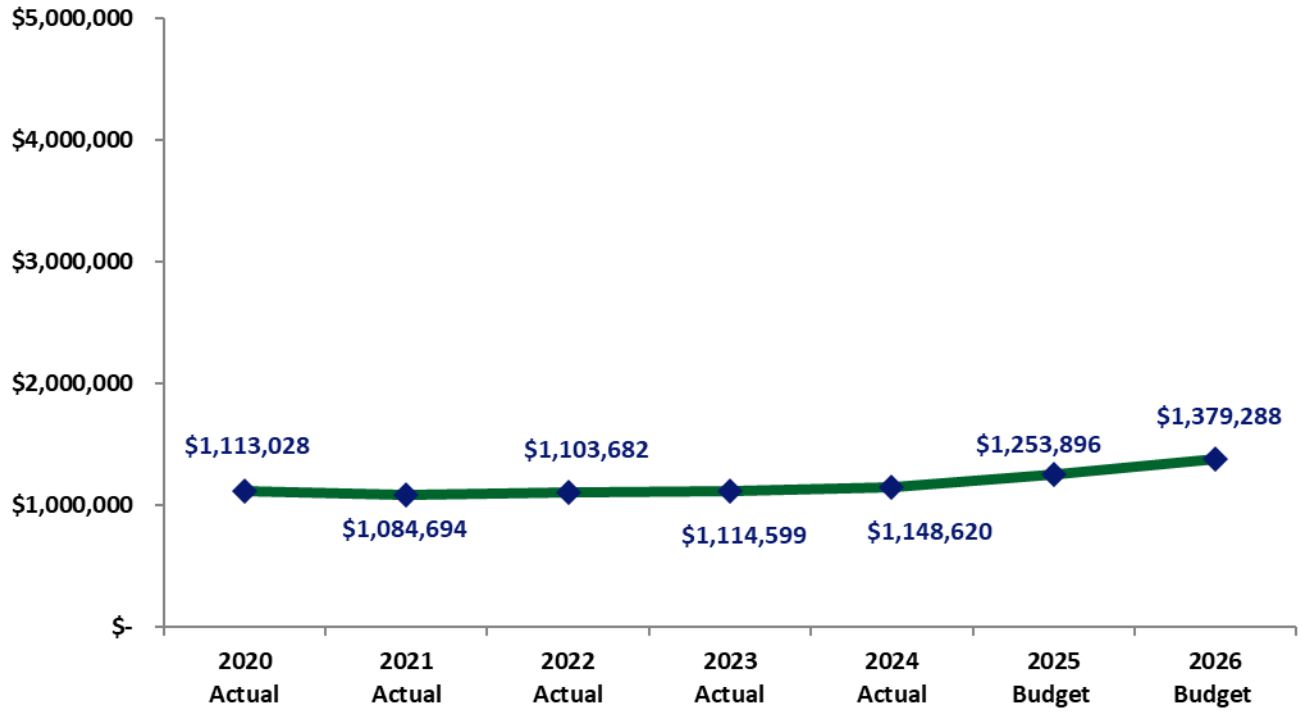
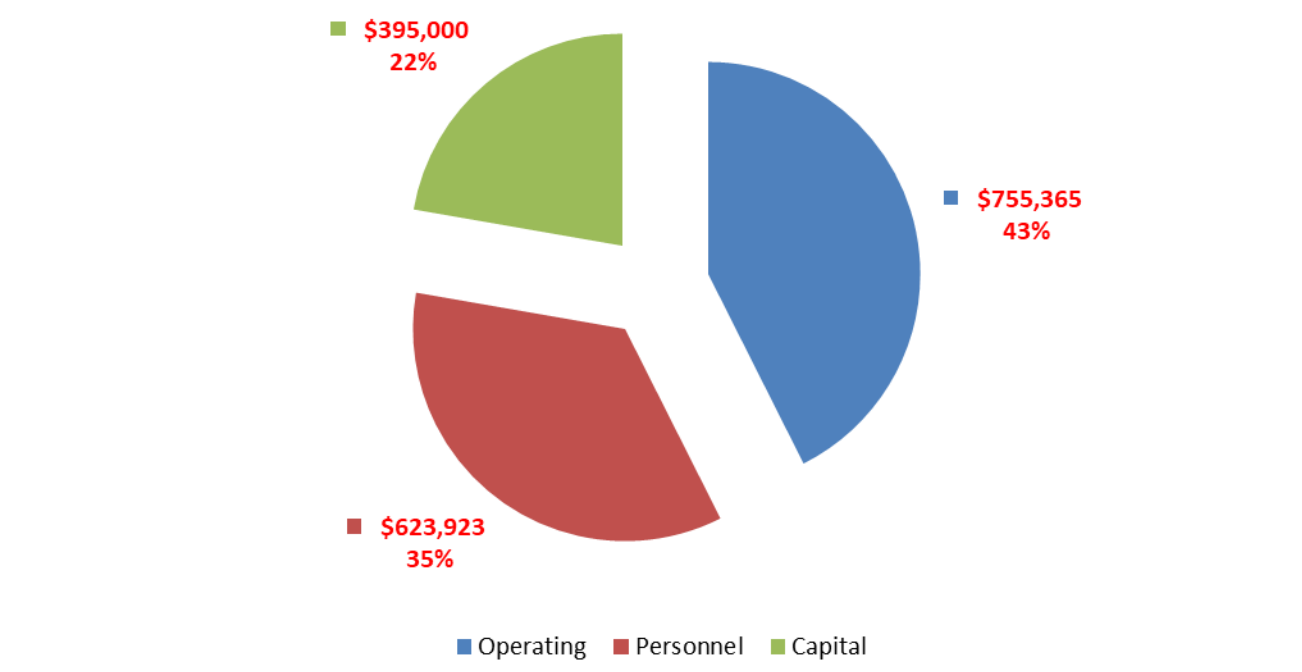


Chart 72.



FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Sewer
Budget In Total	$1,928,566
Operating Budget	$743,566
Capital Budget	$1,185,000
Full-Time Employees	2.50

The Biosolids Program's primary responsibility is to produce and land apply biosolids that meet Class B quality criteria for pathogen reduction and inorganic metals content as established by state and federal agencies. This allows for the beneficial and environmental recycling of biosolids on Pennsylvania Department of Environmental Protection (DEP) approved farmland. The Borough currently has 30 permitted farms in its program with 2,838 DEP approved acres for biosolids applications throughout Cumberland County.

SERVICES PERFORMED

- operate and maintain biosolids application trucks and equipment
- operate and maintain Belt Filter Press used for production of dewatered biosolids
- hauling and application of liquid biosolids and dewatered biosolids
- regulatory reporting to EPA and PA DEP on biosolids applications
- calculate and maintain all agronomic loading and pollutant loading records for each field receiving biosolids



BUDGETARY ACTIVITIES

- Bio-Solids Removal (42S)

2025 ACCOMPLISHMENTS

- Land applied 1,077 tons of dewatered biosolids.
- Projected to land apply over 4,500,000 gallons of liquid biosolids.
- Continued meetings with Gannett Fleming and Borough Staff for design phase of biosolids upgrade project.
- Assisted Penn State University research team with biosolids and plant samples for their PFAS study.

2026 GOALS

- Haul and land apply 4,500,000 gallons of biosolids.
- Haul and land apply 1,000 tons of dewatered biosolids.
- 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

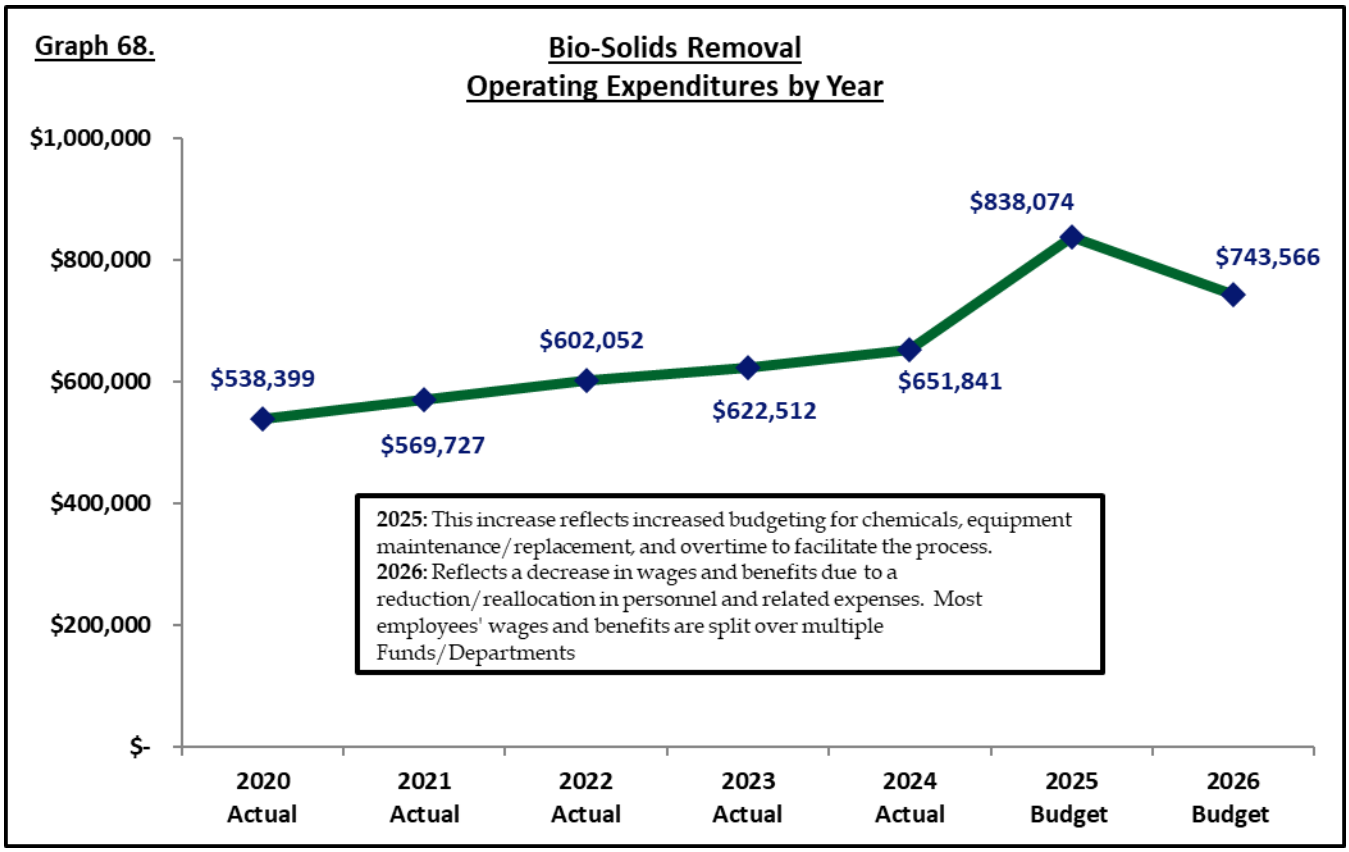
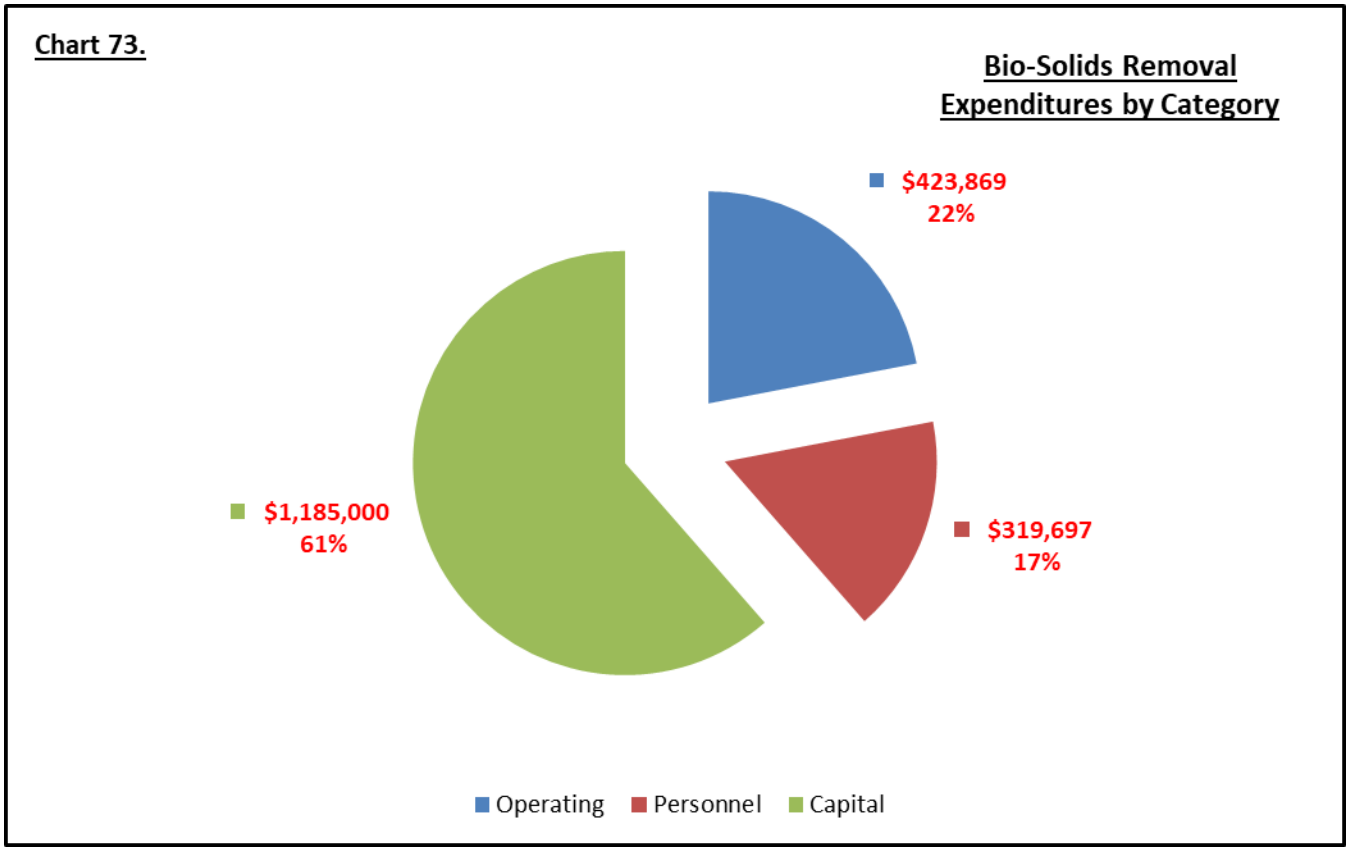


Chart 73.


Bio-Solids Removal
Expenditures by Category
$423,869
22%
$319,697
17%
$1,185,000
61%
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	$1,791,829
Operating Budget	$373,579
Capital Budget	$1,418,250
Full-Time Employees	0.96

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)

2025 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 existing large, vacuum truck and new, smaller leaf vacuum truck
- Assisted with 2025 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
- Assisted with service line material inventory
- Emergency response to storm events and assisted with brush and tree clean-up (various spring storms and 6/30/2025 micro-burst)

2026 GOALS

- Perform roadway assessment and prioritization for next 5-year roadway CIP in cooperation with borough engineering staff
- Continue training 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
- Continue work on service line material inventory

Graph 46.

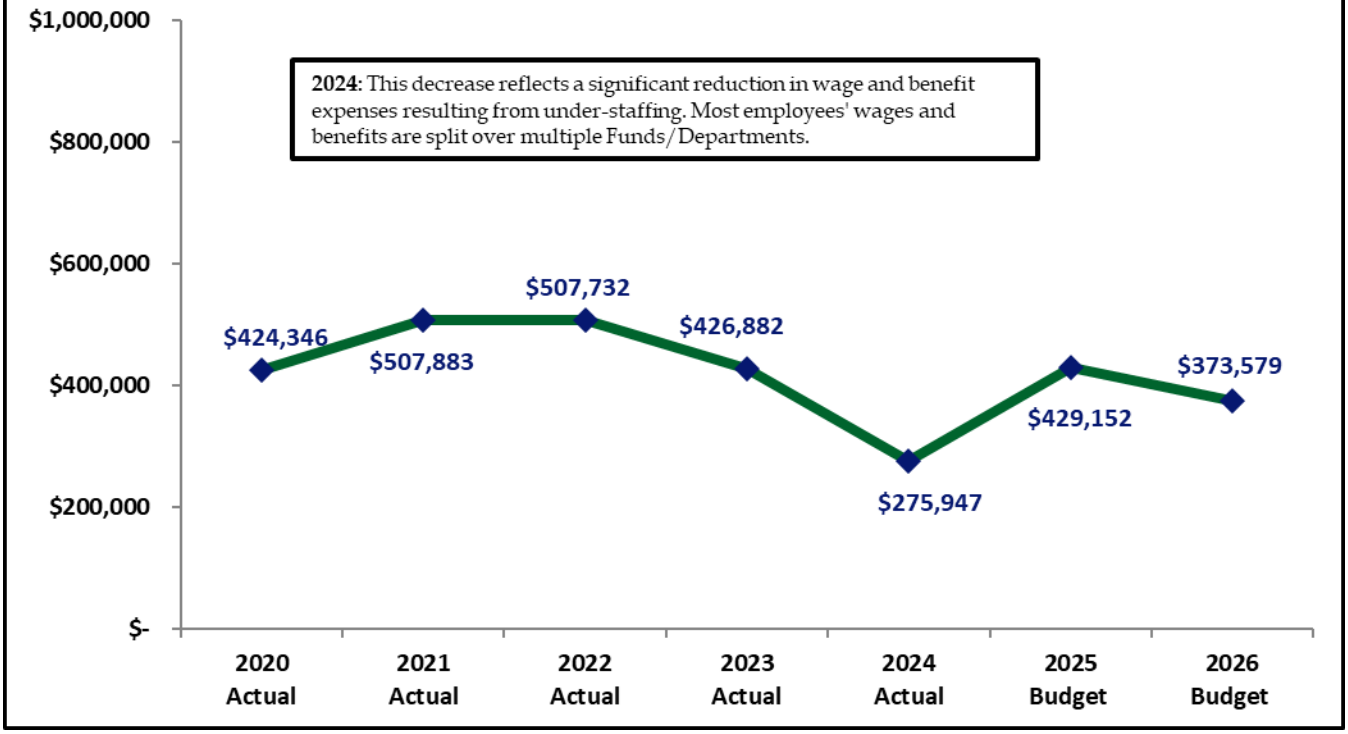
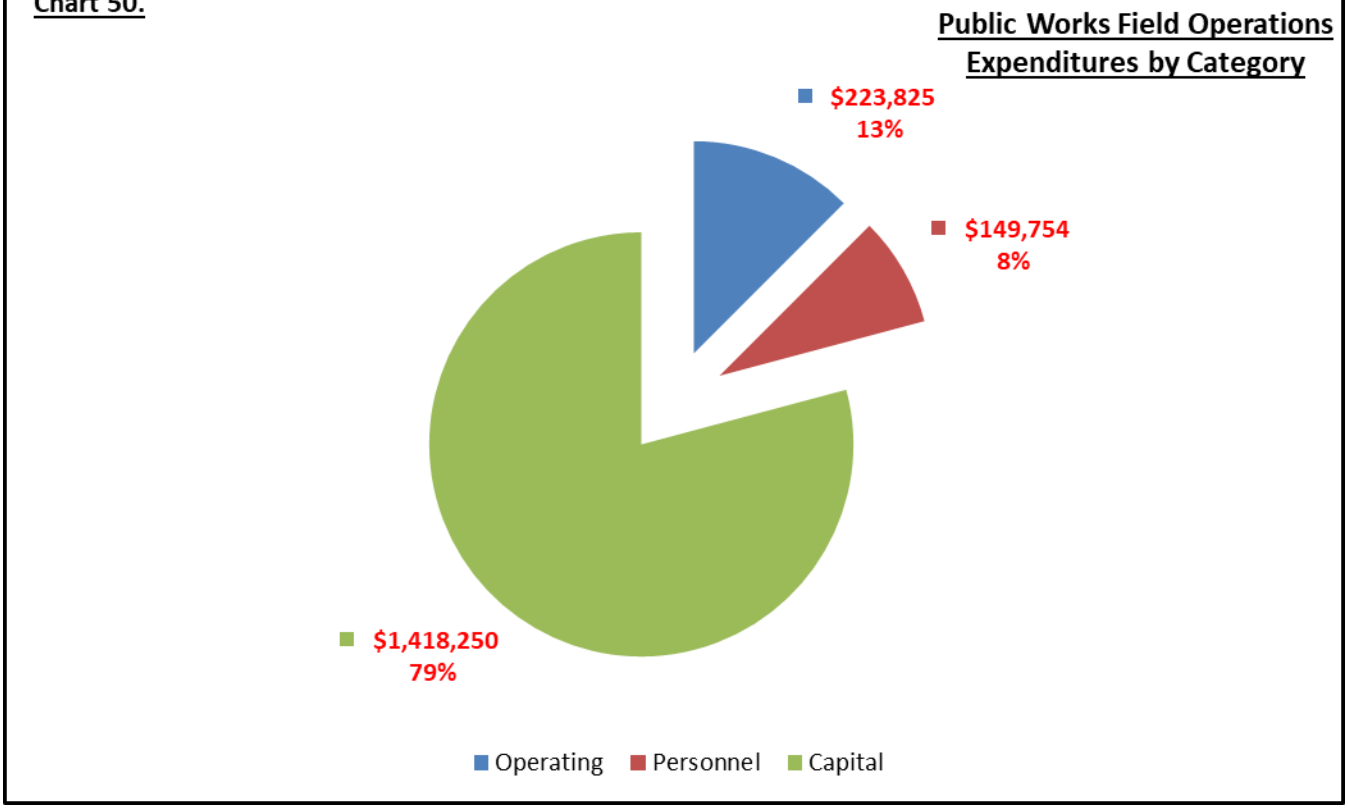


Chart 50.



FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Stormwater
Budget In Total	$142,230
Operating Budget	$142,230
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)

2025 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
- Purchased smaller leaf vacuum using DEP 902 grant

2026 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

Graph 47.

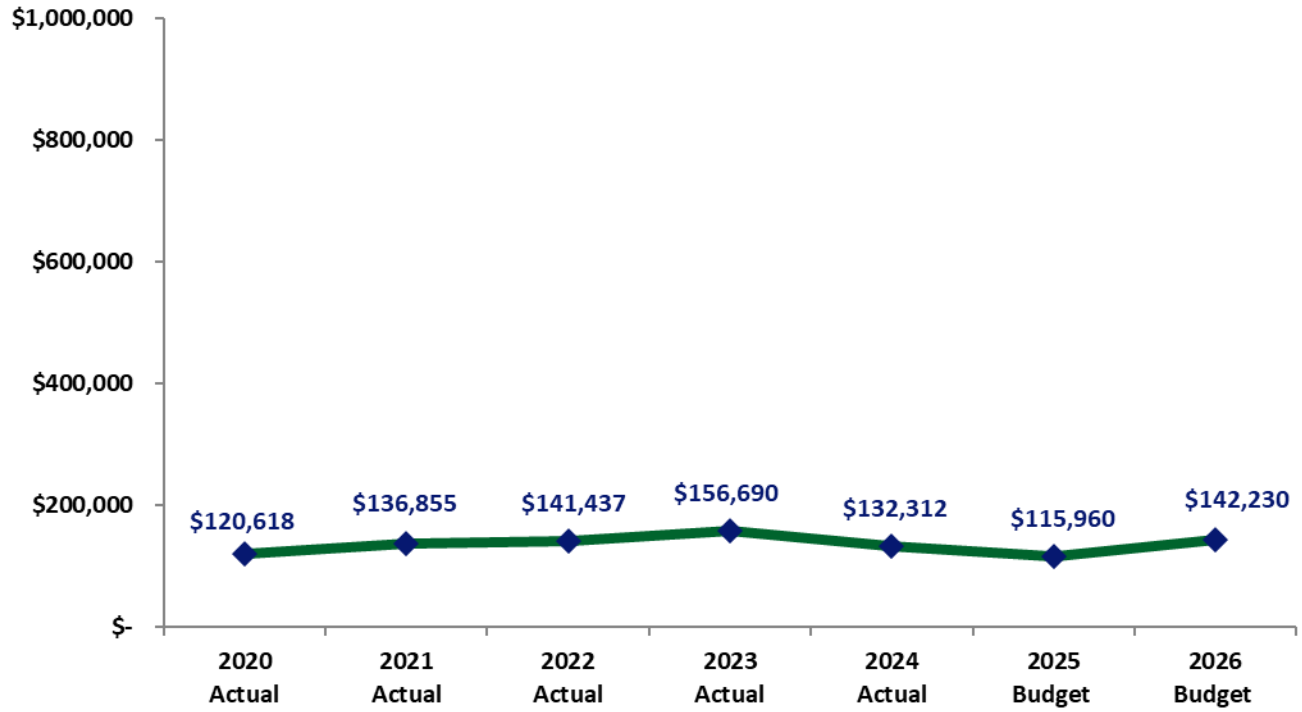
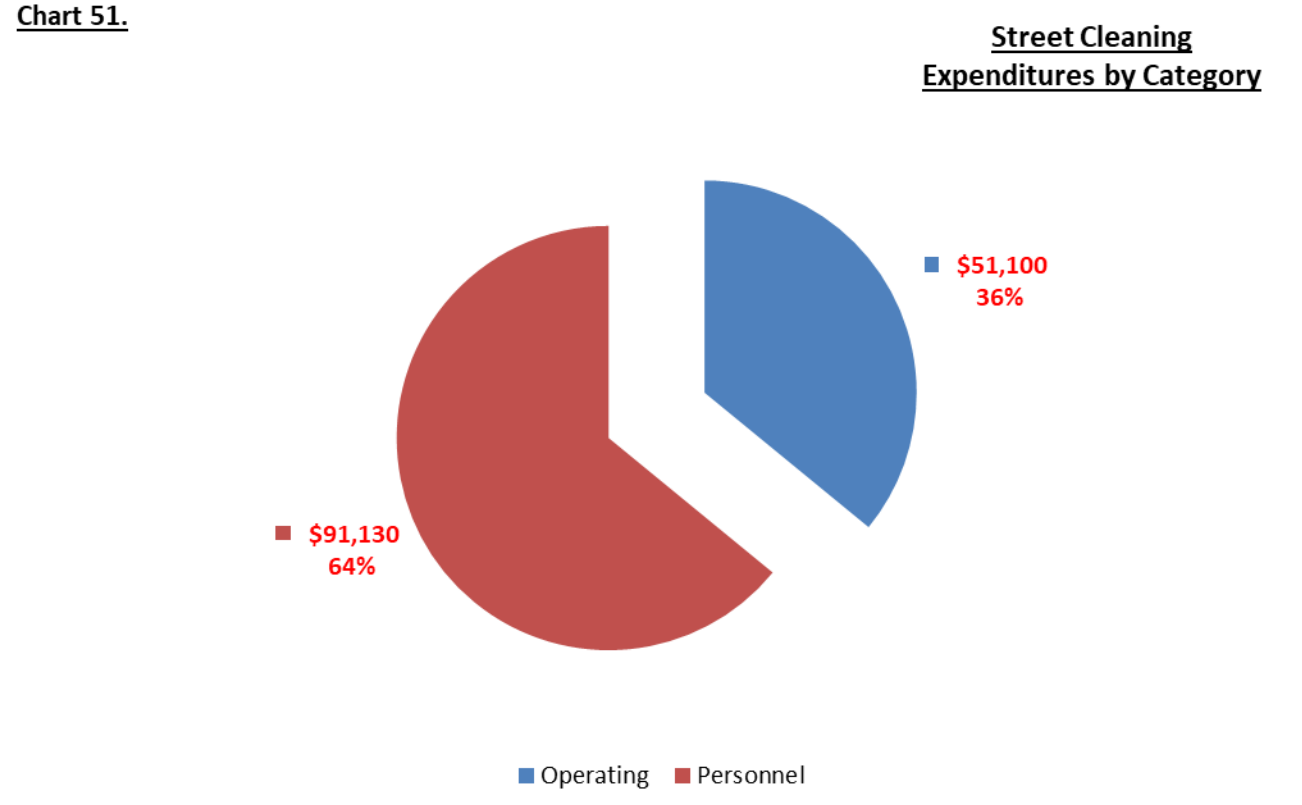


Chart 51.



FUNCTION OVERVIEW

Function Snapshot	
Department	Water Resources
Applicable Funds	Water
Budget In Total	$312,353
Operating Budget	$300,603
Capital Budget	$11,750
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 several 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 several 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)

2025 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.
- Completed a renovation of the main laboratory space to maintain safety and provide efficiency in testing.
- Retained certification as an accredited environmental testing laboratory after a successful 3-year lab audit conducted by PA DEP Bureau of Laboratories.
- Assisted with service line material inventory.
- Updated our Quality Manual and several SOPs to reflect current laboratory practices.

2026 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 ensure 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.
- Continue to monitor for PFAS/PFOA.
- Continue work on service line material inventory.

Graph 63.

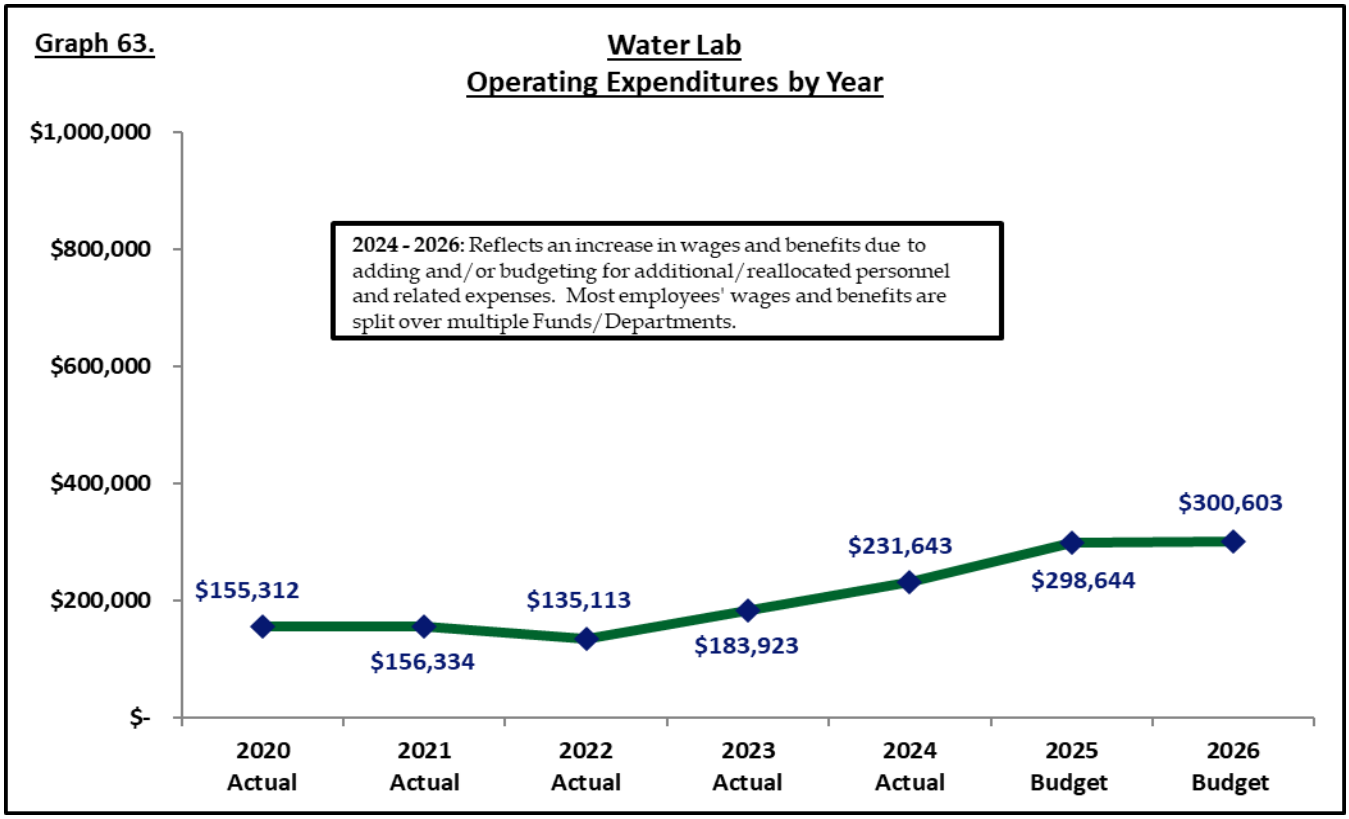
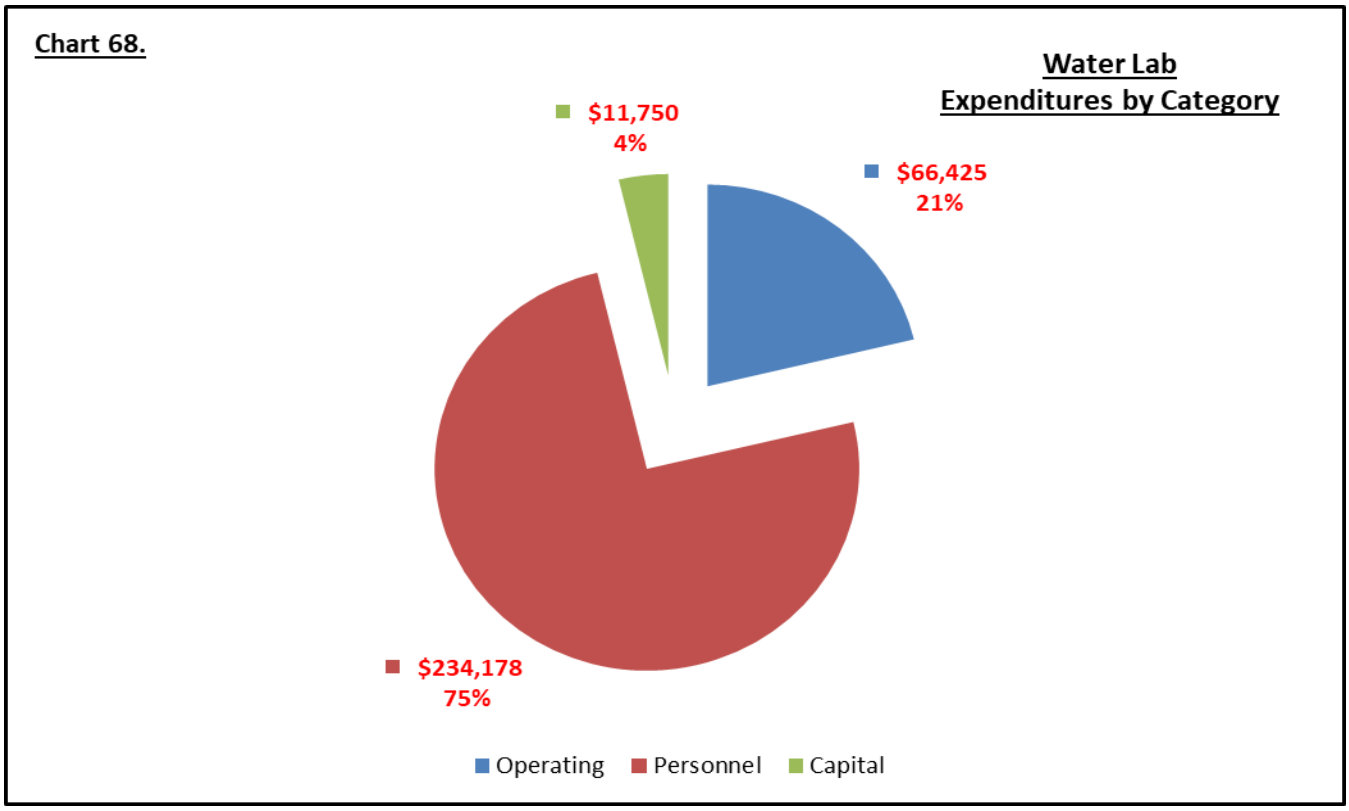


Chart 68.



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	$7,073,770
Operating Budget	$2,045,770
Capital Budget	$5,028,000
Full-Time Employees	7.75

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
- 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)

2025 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, chlorinator replacements, combined filter effluent sample taps, sodium hydroxide and corrosion inhibitor feed point location change, new pH probe
- Replaced media in 4 of the eight mixed media filters at Water Treatment Plant
- Continued pilot testing to establish final design for treatment facilities needed to comply with pending PFAS regulations
- Replaced 4 old flocculators with new units
- Conducted cleaning, and inspection of the clear-well

2026 GOALS

- Meet all state and federal regulations for the water supply
- Replace remaining 8 remaining flocculator mixers
- Complete Remaining 4 filter media replacements
- Complete remaining in-house upgrades pertaining to the DEP Filter Plant Performance Evaluation comments
- Continue to achieve internal filtration and disinfection goals
- Provide a safe working environment with no work-related injuries
- Keep all equipment in good working order and maintain Operator Certified workforce
- Support Ridge Street Water Storage Tank replacement construction project
- Support water transmission mains 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.
- Conduct cleaning and inspection of the basin hill tanks
- Undertaking investigation of converting treatment plant flat rubber roof to a green roof

FINANCIAL SUMMARIES

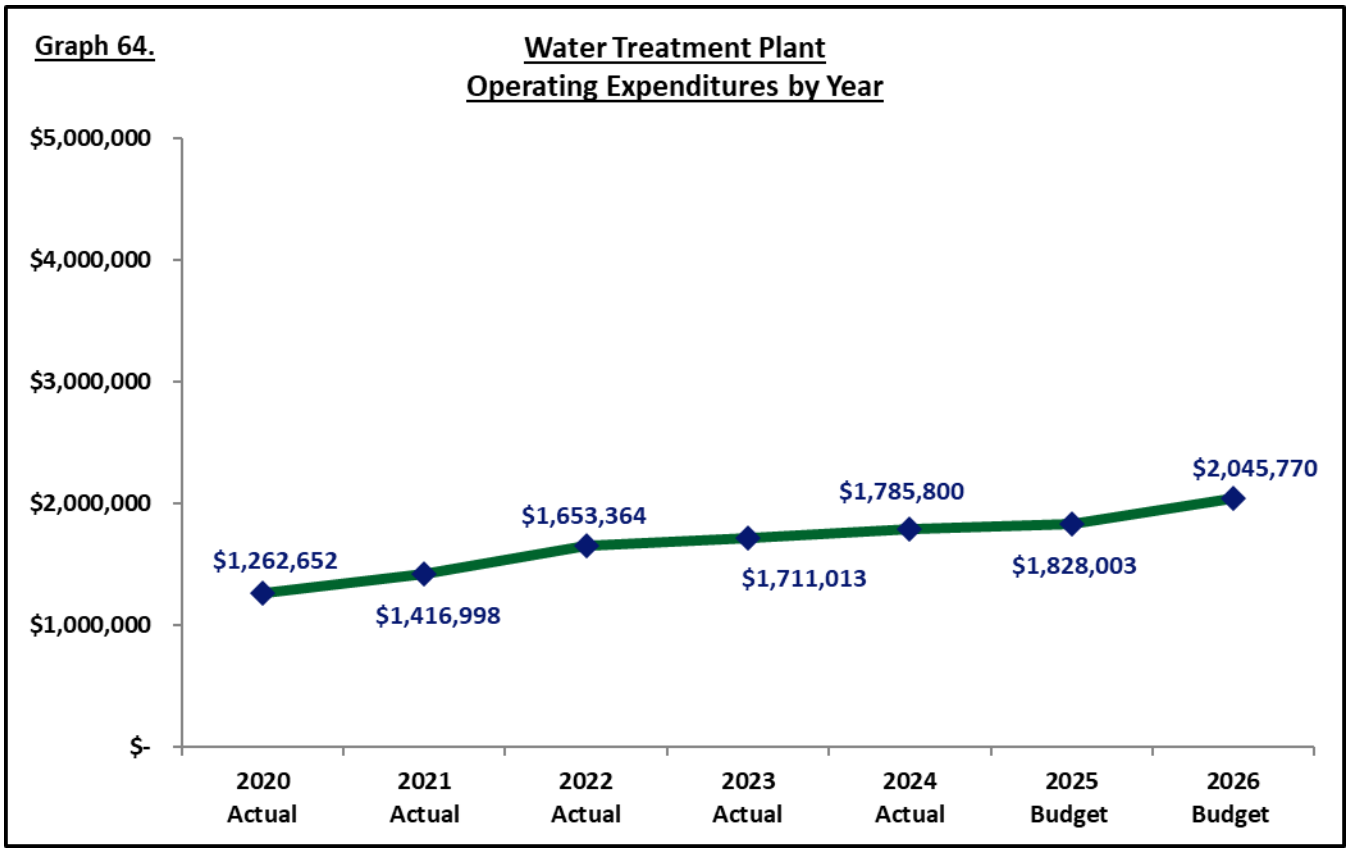
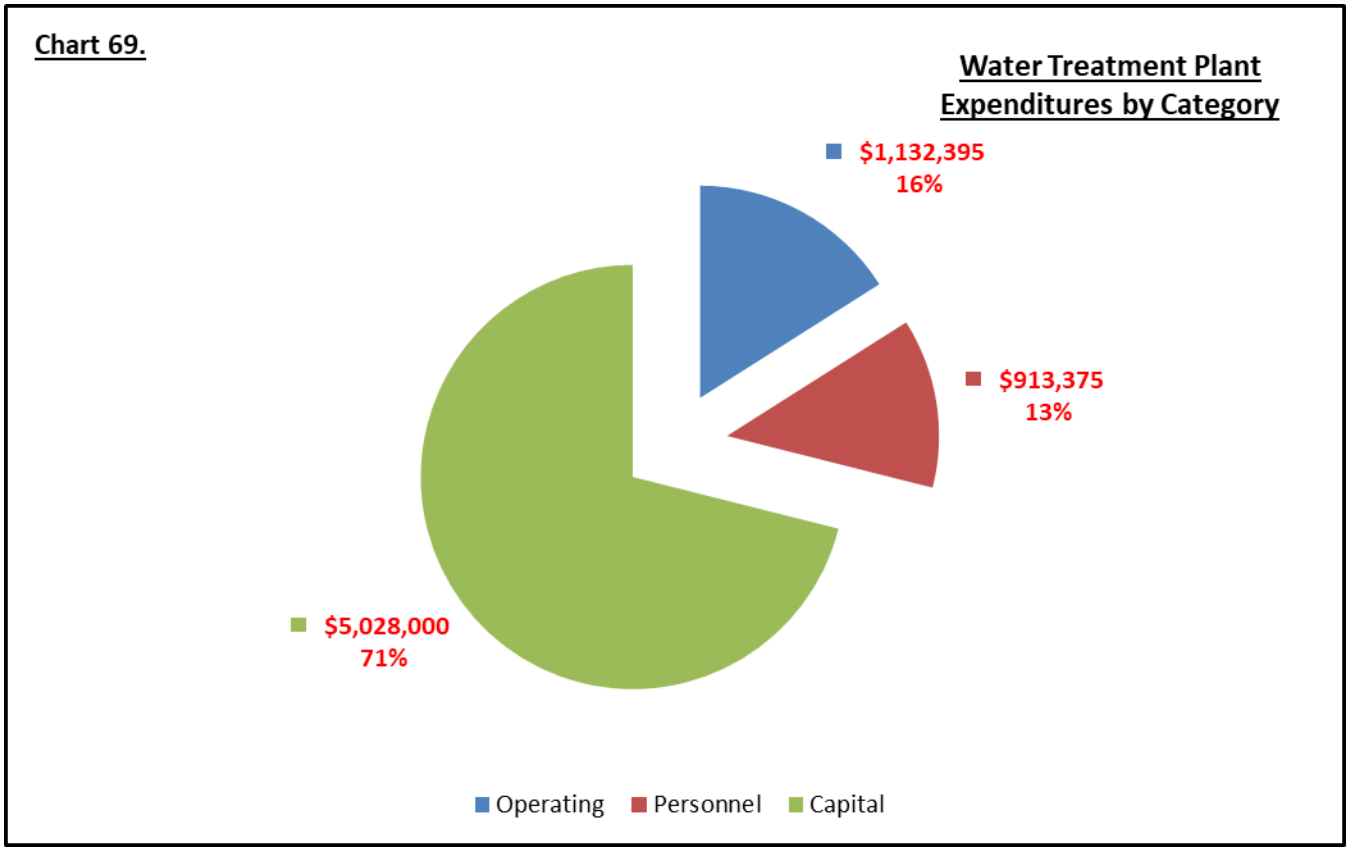


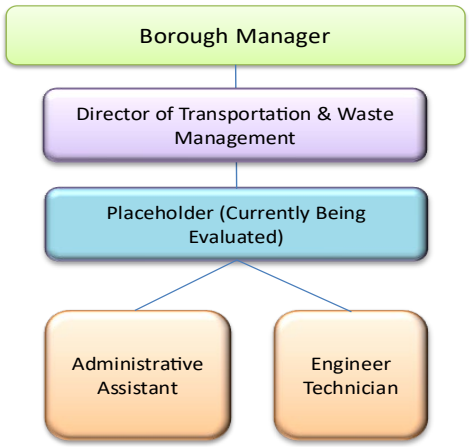
Chart 69.


Water Treatment Plant
Expenditures by Category
$1,132,395
16%
$913,375
13%
$5,028,000
71%
Operating
Personnel
Capital

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 streetlights. 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**	$2,550,587
Street Lighting	**Operating Budget**	$1,022,887
	Capital Budget	$1,527,700
	Full-Time Employees	4.50

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**	**2024 Actual**	**2025 Actual**	**2026 Target**
Department of Public Works Water Resources Water Treatment Plant	Identify unknown water service line material types.	Developed an inventory of 7,500 service lines identifying those that still need investigated.	Identified service line material type for 800 previously unknown service lines.	Investigate remaining unknown 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 of 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

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Engineering							
Operating Expenses	459,651	391,408	372,956	407,752	439,619	377,564	241,459
Capital Expenses	-	-	-	18,418	50,095	-	-
Total	**459,651**	**391,408**	**372,956**	**426,170**	**489,714**	**377,564**	**241,459**
Street Lighting							
Operating Expenditures	294,892	269,111	295,764	298,719	267,798	338,202	371,602
Capital Expenditures	-	-	-	200,280	-	-	-
Total	**294,892**	**269,111**	**295,764**	**498,999**	**267,798**	**338,202**	**371,602**
Traffic Control							
Operating Expenses	197,798	208,706	201,468	225,084	231,748	410,408	409,826
Capital Expenses	242,151	80,865	39,421	264,884	678,172	455,000	1,527,700
Total	**439,949**	**289,571**	**240,889**	**489,968**	**909,920**	**865,408**	**1,937,526**
Total	**1,194,492**	**950,090**	**909,609**	**1,415,137**	**1,667,432**	**1,581,174**	**2,550,587**

Graph 42a.

Department of Transportation & Waste Management
Total Expenditures by Year

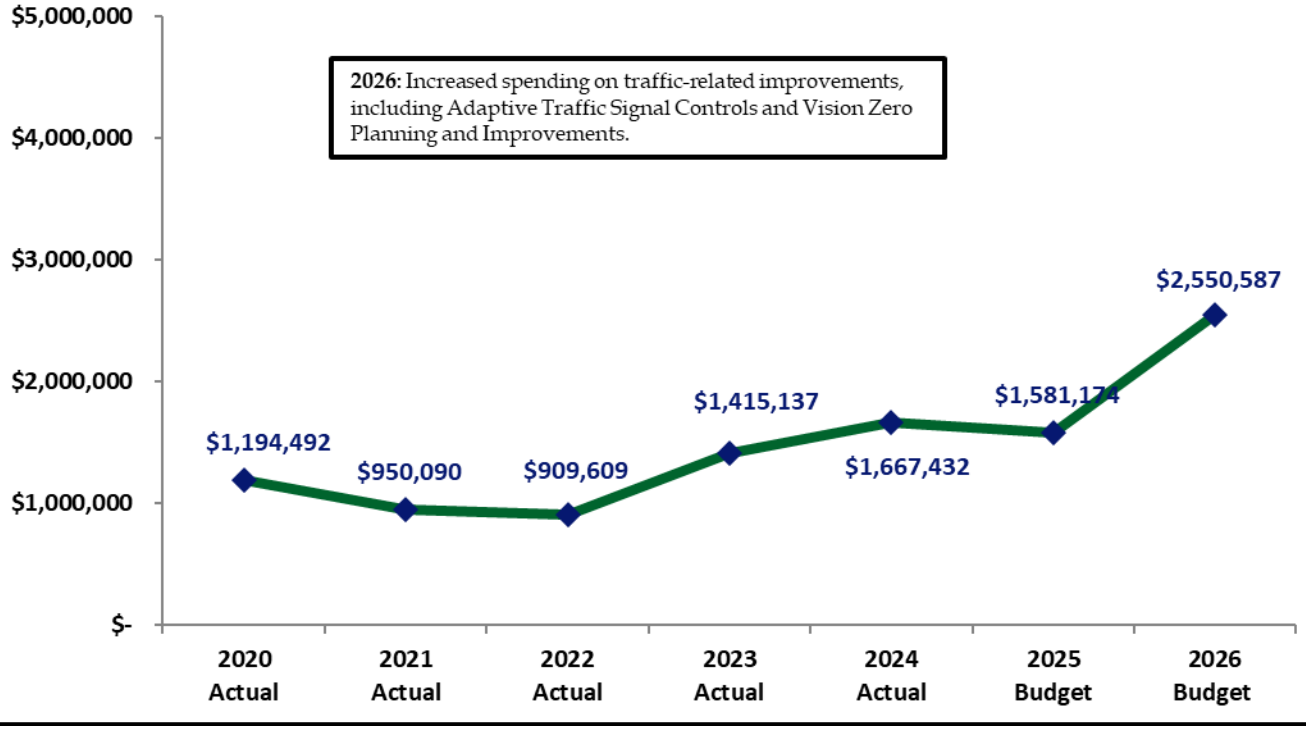
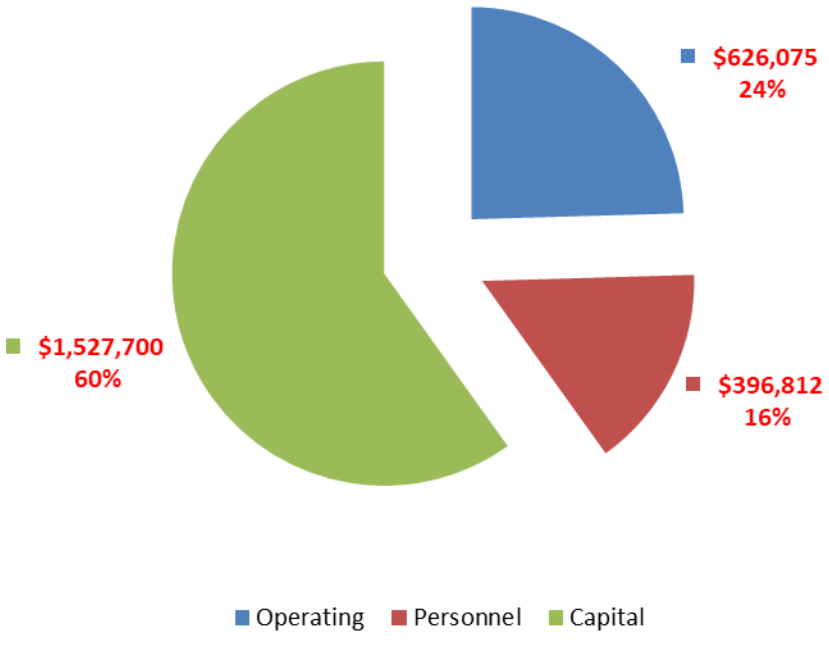


Chart 46a.

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 transportation assets, solid waste and recycling program, record keeping, 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	$241,459
Operating Budget	$241,459
Capital Budget	$ -
Full-Time Employees	2.50

SERVICES PERFORMED

- engineering design, survey, contract management
- administers solid waste contract
- performs fields surveys in advance of design work
- performs property research and deed investigation
- manages transportation construction activity within the Borough
- Establish and manage plans for maintaining Borough infrastructure
- reviews subdivision & land development plans
- Manages construction bond administration



BUDGETARY ACTIVITIES

- Engineering (408)

2025 ACCOMPLISHMENTS

- Project 1's activities continued through the winter months with non-paving construction activities to accomplish as much as possible. Activities included 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 ECMS invoicing requirements.
- Completed all 34 curb ramp upgrades required for 2025 road paving program
- Developed a 2-year (2025 & 2026) roadway maintenance plan. Milled and repaved 1.01 miles of streets and applied 0.58 miles of ultra-thin bonded wearing course and used State

Liquid Fuel grant funds. Completed paving program by mid-August prior to school starting.

- Managed newly formed Vision Zero Subcommittee, conducted 12 meetings, and secured SS4A grant to develop a Vision Zero Plan.
- Coordinated with Water Resources Director and Construction Inspector to incorporate Sewer Rehab Paving into the annual Roadway Paving contract which netted an approximate $50k is savings.
- Participated in Solid Waste Subcommittee Focus Group that pushed the program evaluation forward

2026 GOALS

- Provide consistent public works services and operations.
- Provide engineering professionalism.
- Provide efficient citizen support and response.
- Finish transportation construction activity associated with the Carlisle Connectivity Project (Project 1).
- Develop a 3-year (2026 - 2028) 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.
- Develop solid waste and recycling program to provide residents with the best value possible.

Graph 43.

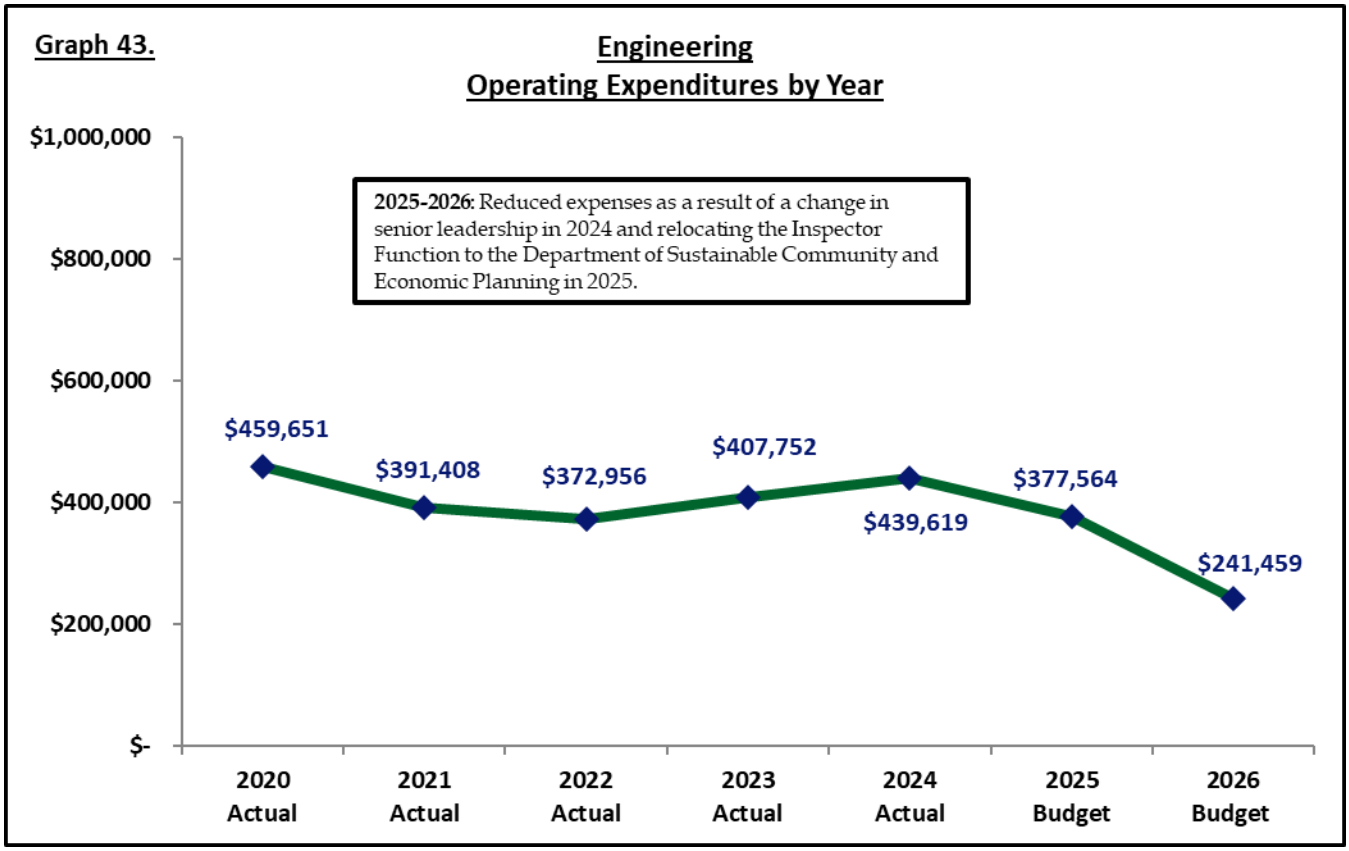
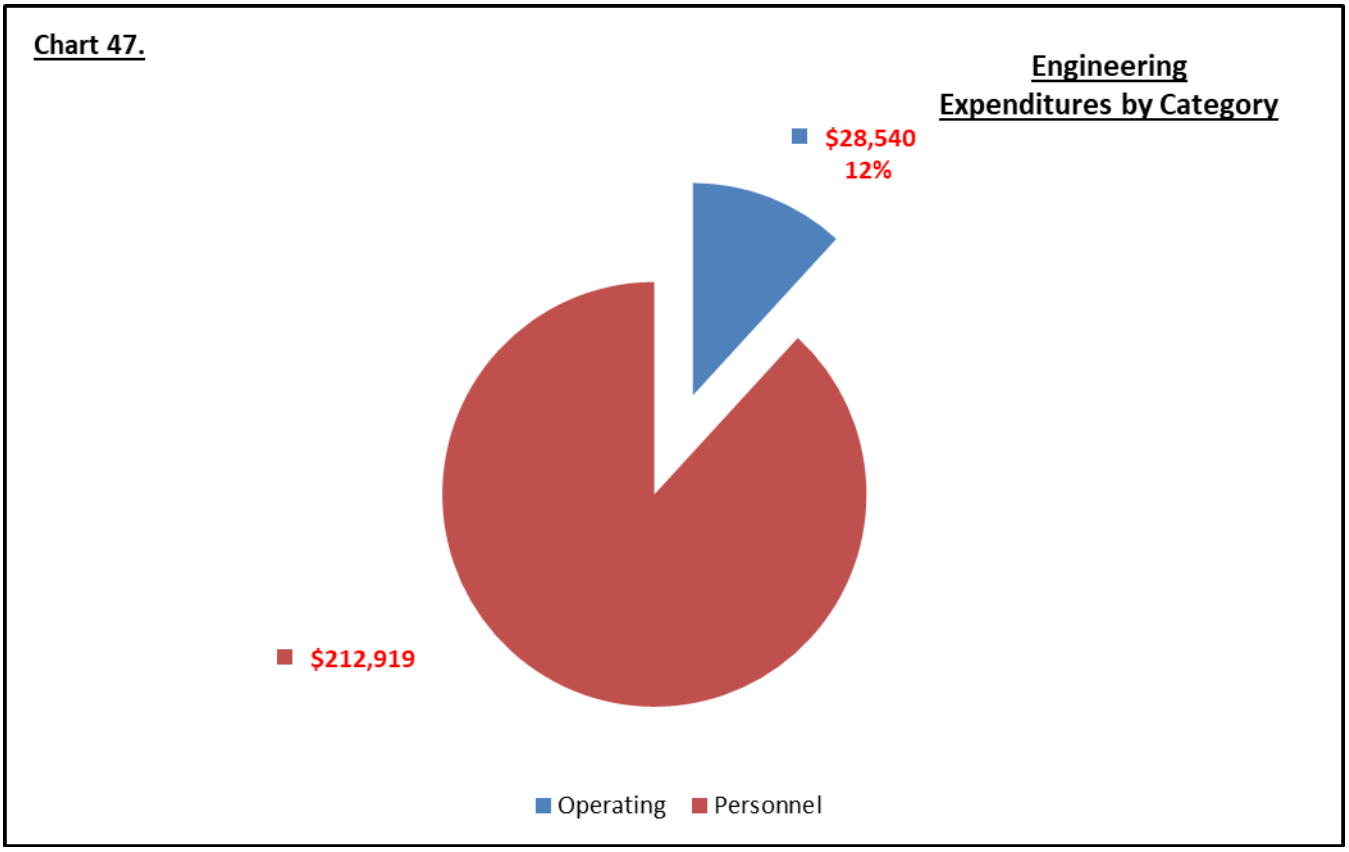


Chart 47.



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	$1,937,526
Operating Budget	$409,826
Capital Budget	$1,527,700
Full-Time Employees	1.80

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)



2025 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
- Completed upgrade to traffic signal system in accordance with PennDOT Traffic Signal Technology grant funds.
- Developed RFP and prepared contract documents to install new detection devices along Hanover and High Street corridors to use PennDOT Green Light Go grant funding.
- Replaced worn out road diet thermoplastic markings with new thermoplastic markings
- Worked with PennDOT to install Lead Pedestrian Interval at eight (8) signalized intersections including changes to Traffic Signal Permits.

2026 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 additional intersections for Lead Pedestrian Interval and work with PennDOT for potential changes to Traffic Signal Permits to reflect study findings.

FINANCIAL SUMMARIES

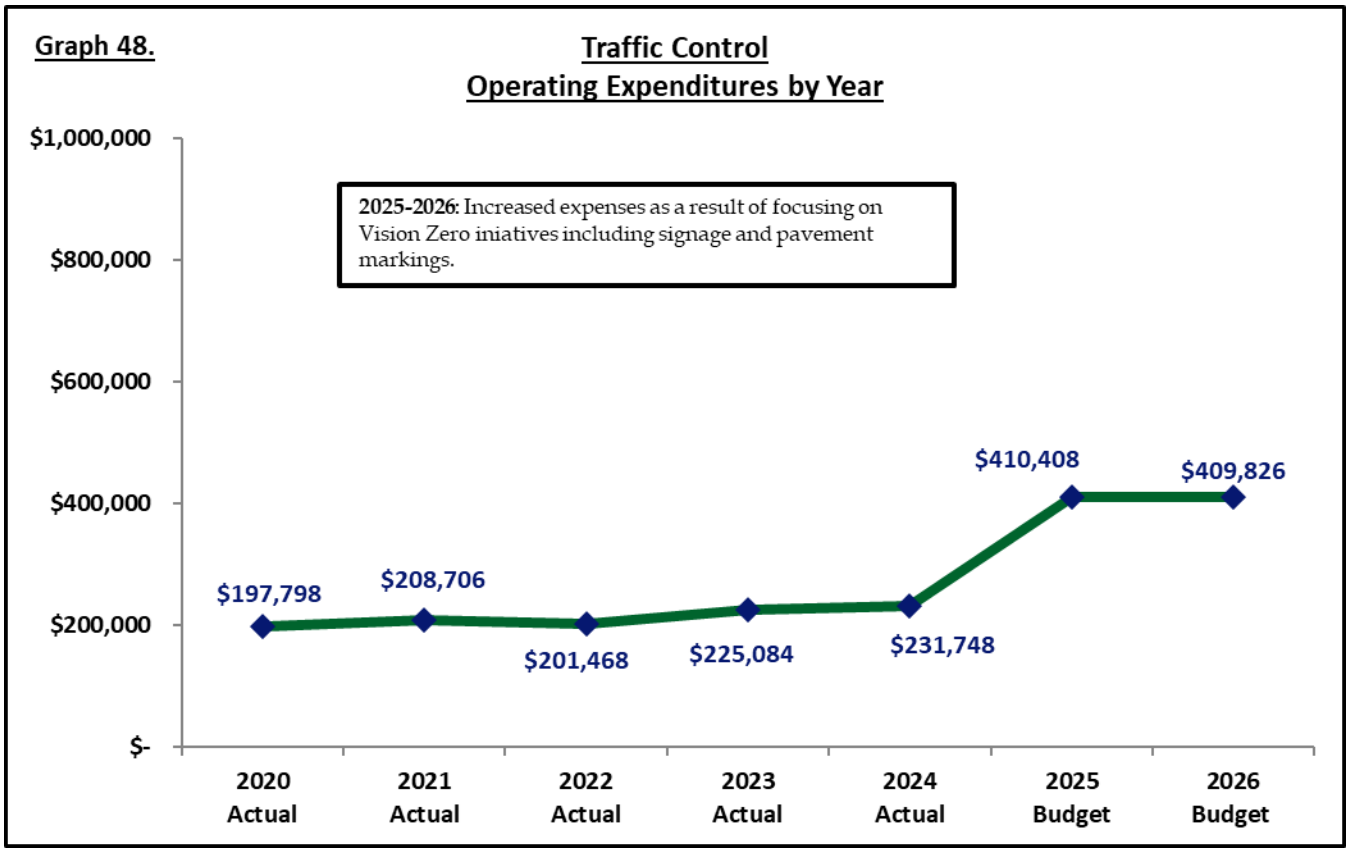
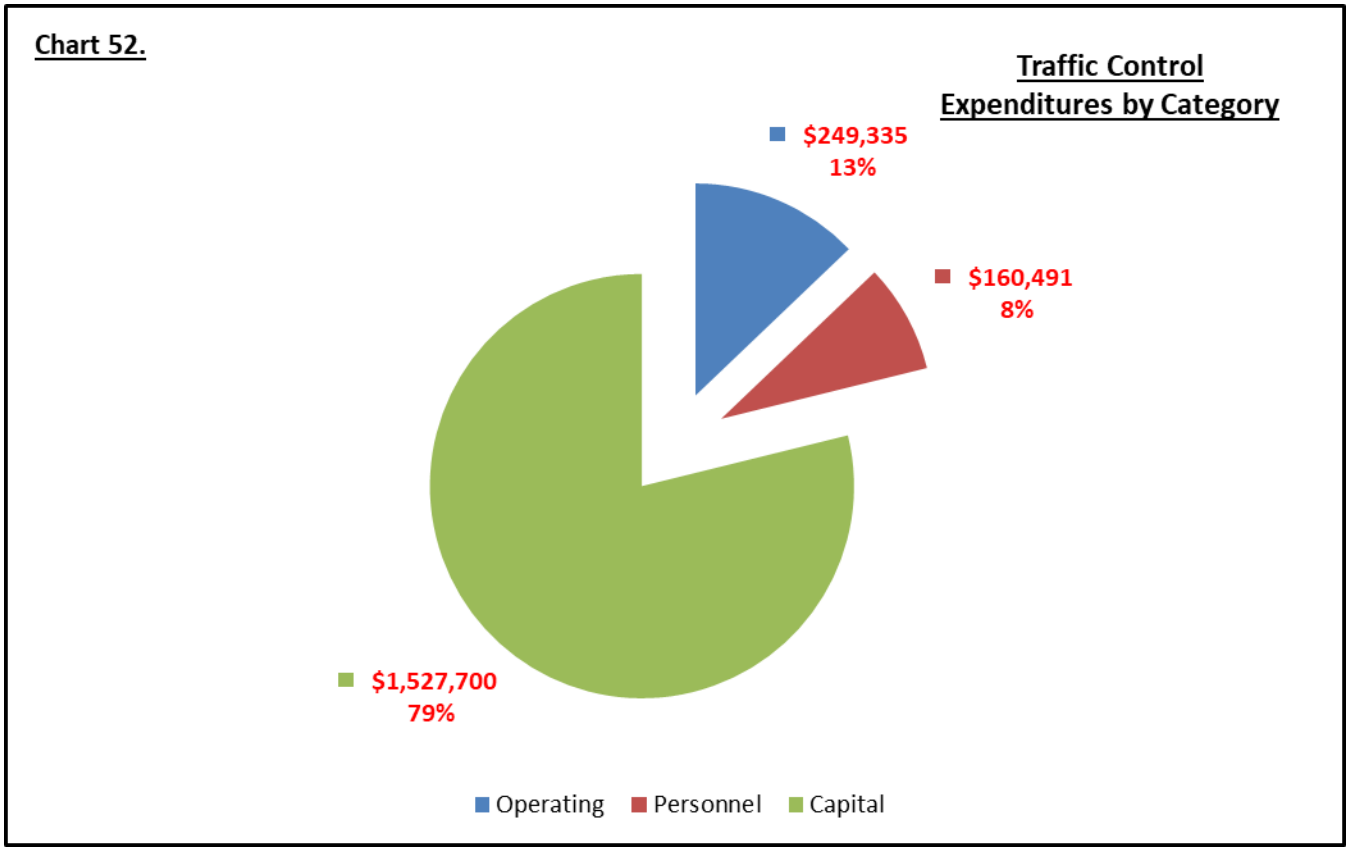


Chart 52.


Traffic Control
Expenditures by Category
$249,335
13%
$160,491
8%
$1,527,700
79%
Operating
Personnel
Capital

FUNCTION OVERVIEW

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

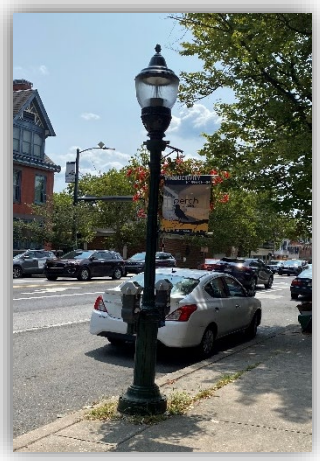
Function Snapshot	
Department	Water Resources
Applicable Funds	General; Capital Projects
Budget In Total	$371,602
Operating Budget	$371,602
Capital Budget	$ -
Full-Time Employees	0.20

SERVICES PERFORMED

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

BUDGETARY ACTIVITIES

- Street Lighting (434)



2025 ACCOMPLISHMENTS

- Completed quarterly inspections of borough-owned streetlights 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

2026 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 streetlights

Graph 49.

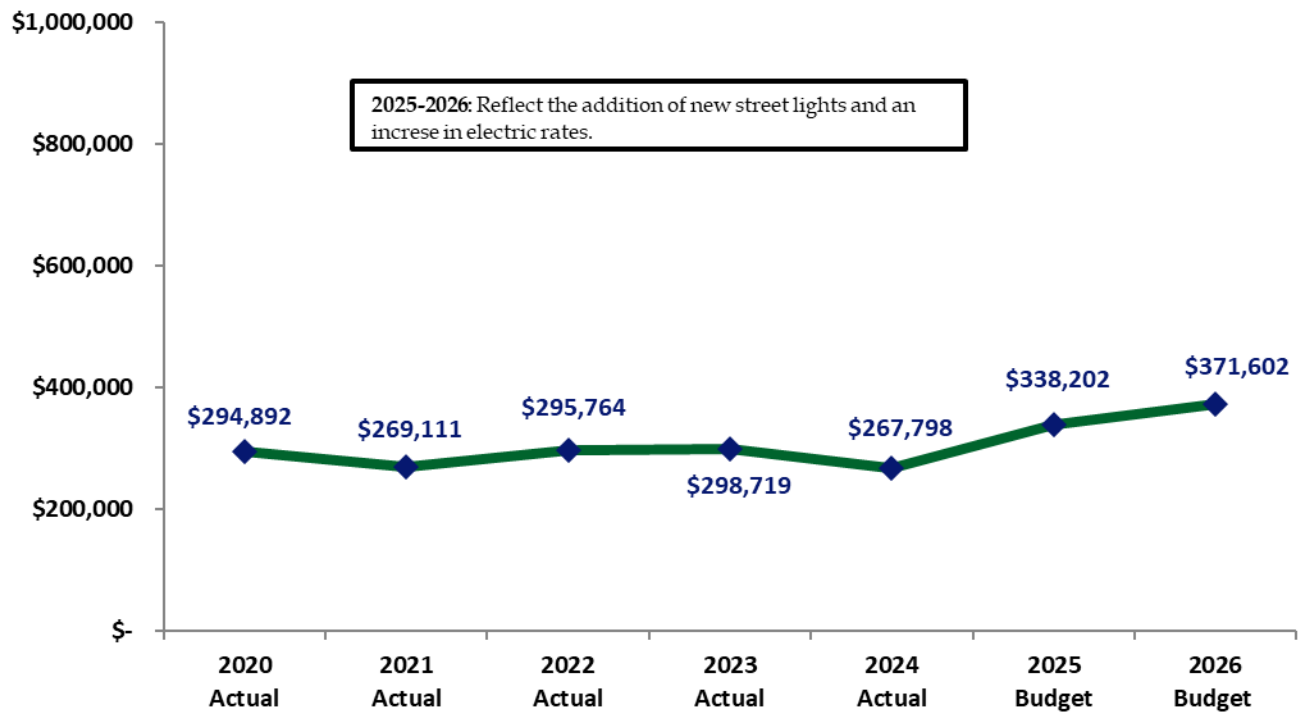
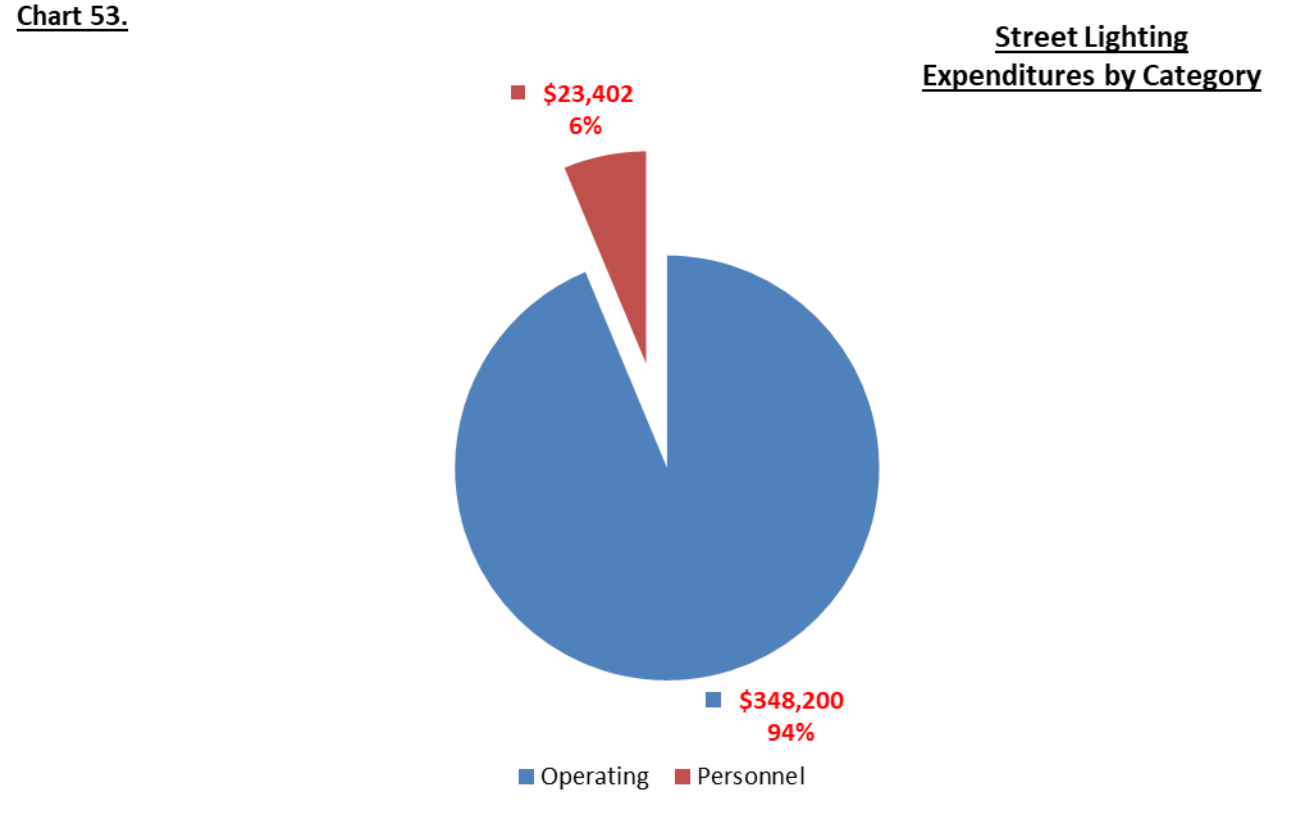


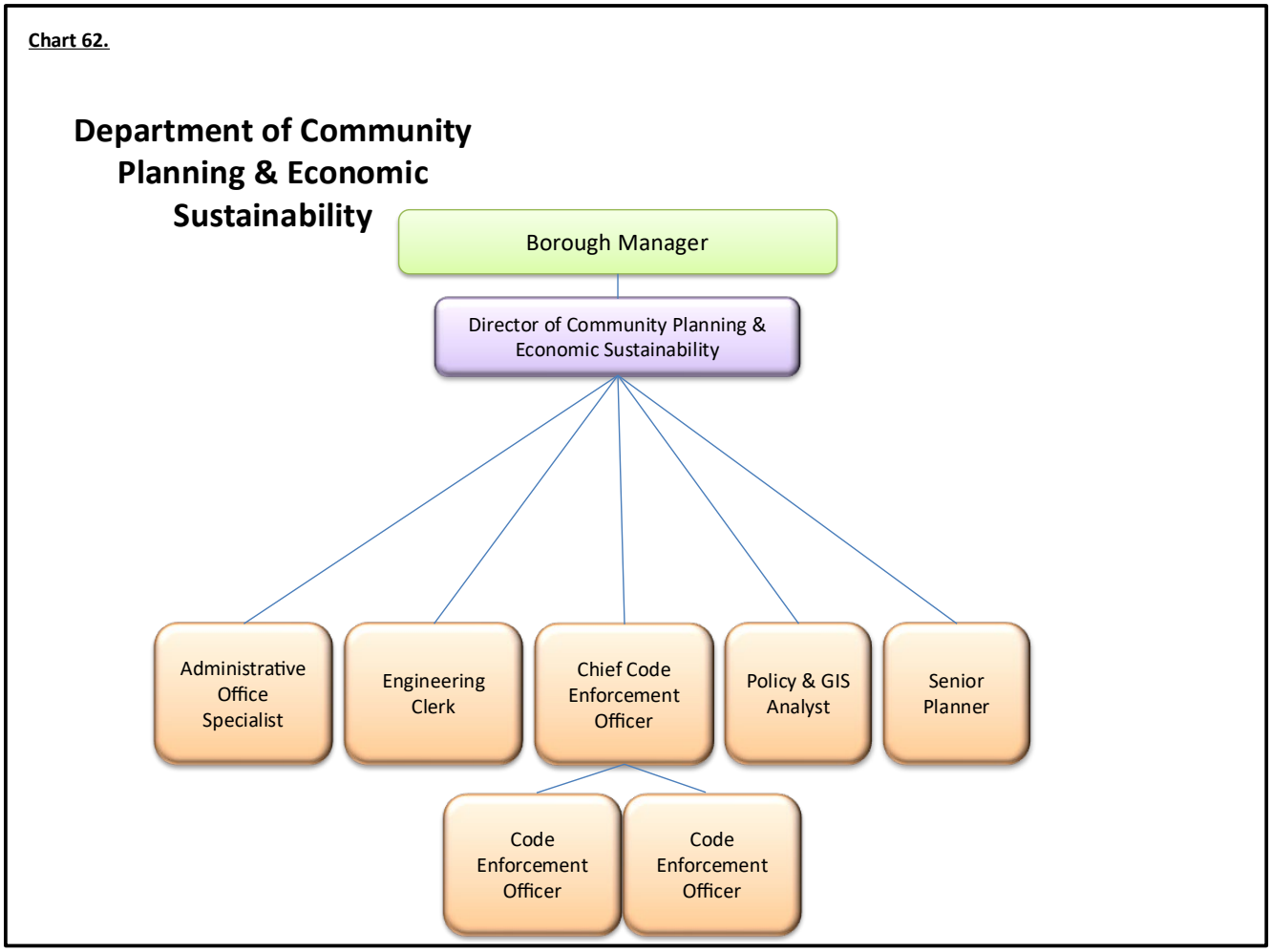
Chart 53.



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	$6,167,633
Operating Budget	$1,298,369
Capital Budget	$4,869,264
Full-Time Employees	6.51

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, subdivision and land development review, construction inspections, economic development, and land use planning
- staff support to Historic Architecture Review Board (HARB), Planning Commission, Board of Appeals, Climate Action Committee, Land Use Reform Subcommittee, Zoning Hearing Board (ZHB), and Board of Appeals (BOA)



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**	**2024 Actual**	**2025 Actual**	**2026 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: 4,256	Total Registered Rental Dwelling Units: 4,391	Continue to identify Rental Dwelling Units that still need to register.

2025 ACCOMPLISHMENTS

- Registered rental dwelling units increased from 4,256 units to 4,391 units
- Rental dwelling unit occupancy licenses increased from 641 to 733 (per property)
- Approved rental dwelling units increased from 1,013 units to 1,197 units
- Reorganized department to streamline construction inspections in public rights-of-way

- Provided codes and planning technical support to boards, committees, and commissions
- Constructed community garden with neighborhood participants on North West Street
- Advanced the 2024 Carlisle Historic District survey report for acceptance (January 2025)
- Improved efficiency and record keeping with geographic information system (GIS) tools
- Prepared recommendations for the Land Use Reform Subcommittee and Borough Council including urban mixed use zoning map amendments in shopping center/mixed use and former industrial land, demolition review standards, minimum bicycle parking standards, artisan manufacturing, and health and safety best practice updates.

2026 GOALS

- Complete all remaining rental dwelling unit registrations, inspections, and licensing
- Interdepartmental collaboration on Vision Zero planning, small area planning for East High Street and North Hanover Street gateways, comprehensive recreation, parks, and open space plan, and climate action initiatives
- Provide planning, codes, and economic development leadership and build technical capacity with training and professional development
- Add efficiencies to existing permit processes and compliance inspections for historic architecture review, zoning (land use), building construction, right-of-way construction, and subdivision and land development review
- Digitize building and zoning permit files, infrastructure maps, and other paper records



Table 23a.

Department of Sustainable Community & Economic Planning

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Code Enforcement							
Operating Expenditures	386,727	428,347	717,131	858,124	800,616	946,337	1,298,369
Capital Expenditures	1,185,831	2,060,196	2,645,378	612,327	2,325,460	3,180,850	4,869,264
Total	**1,572,558**	**2,488,543**	**3,362,509**	**1,470,451**	**3,126,076**	**4,127,187**	**6,167,633**
Total	**1,572,558**	**2,488,543**	**3,362,509**	**1,470,451**	**3,126,076**	**4,127,187**	**6,167,633**

Graph 45.

Code Enforcement
Operating Expenditures by Year

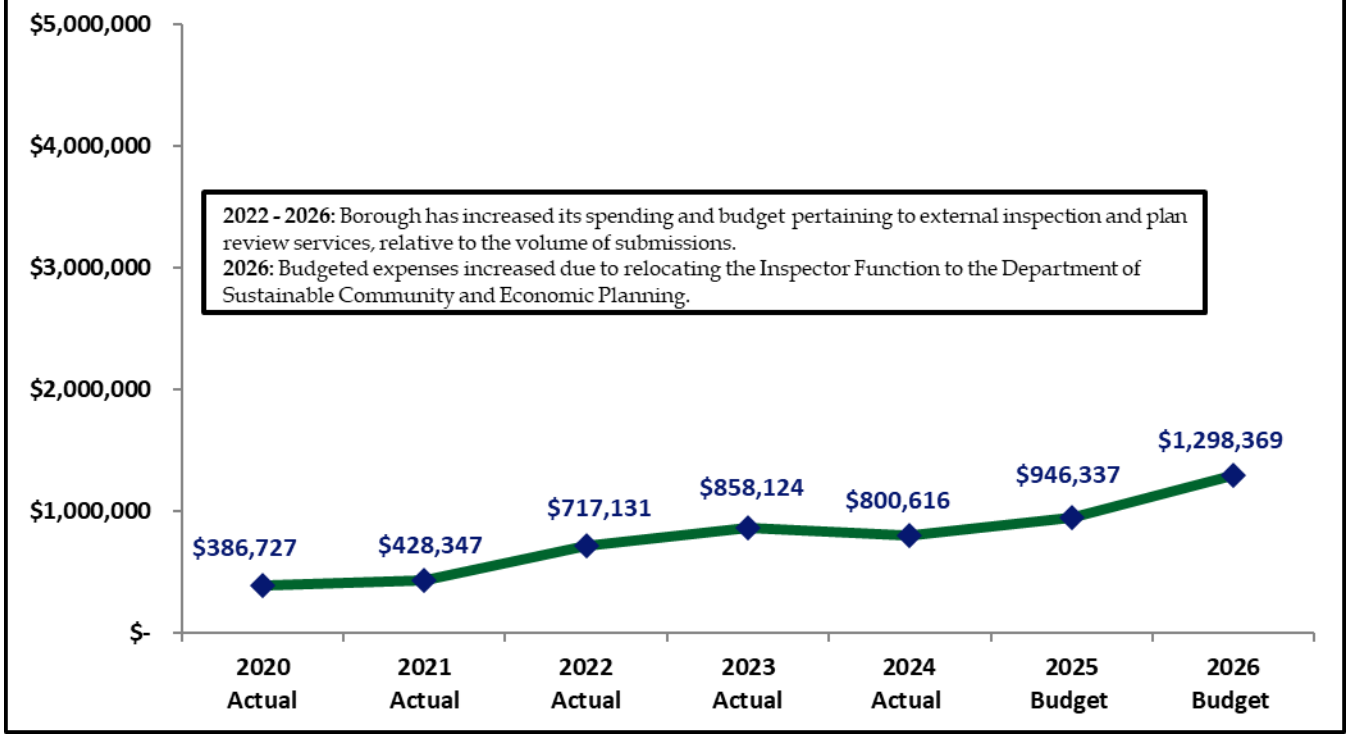
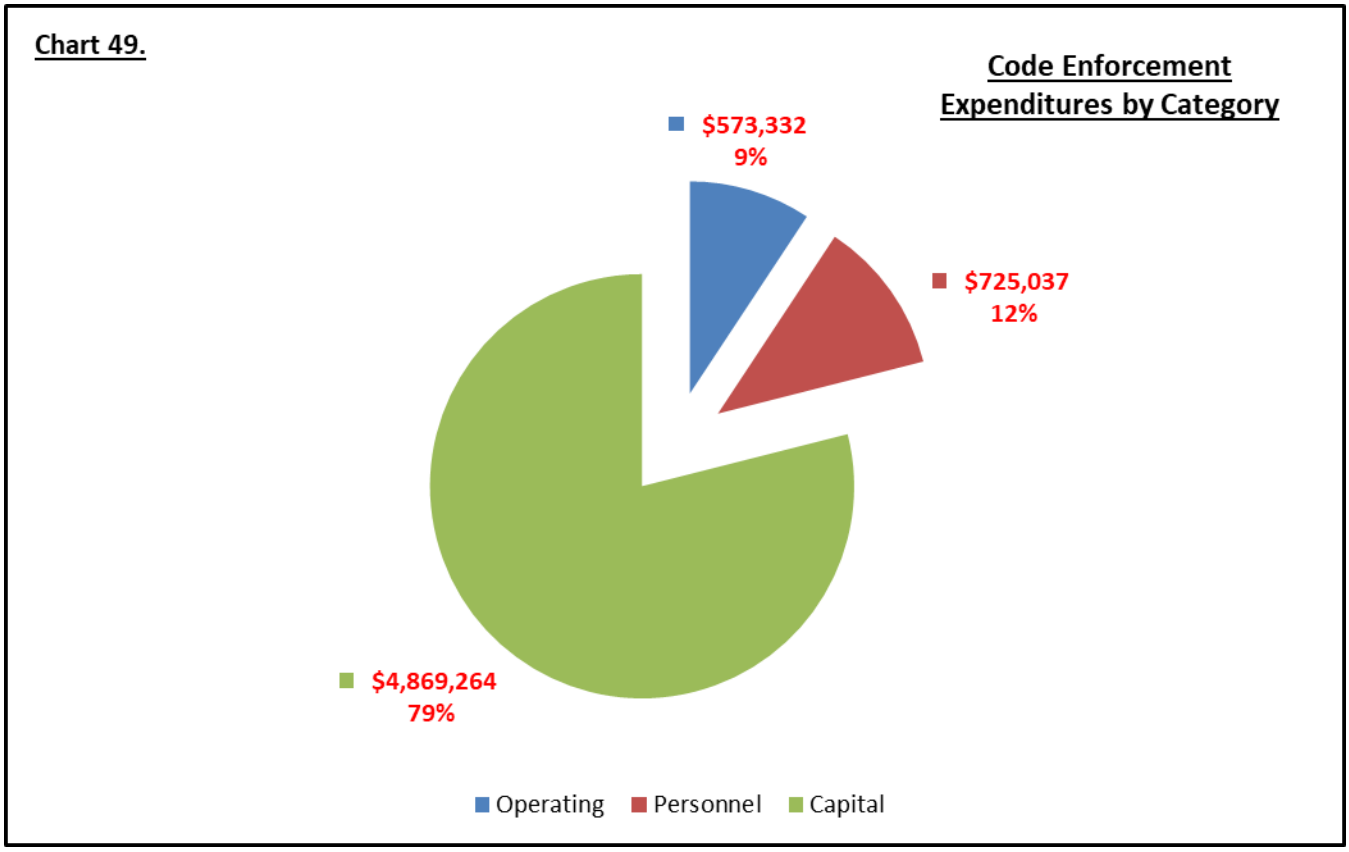


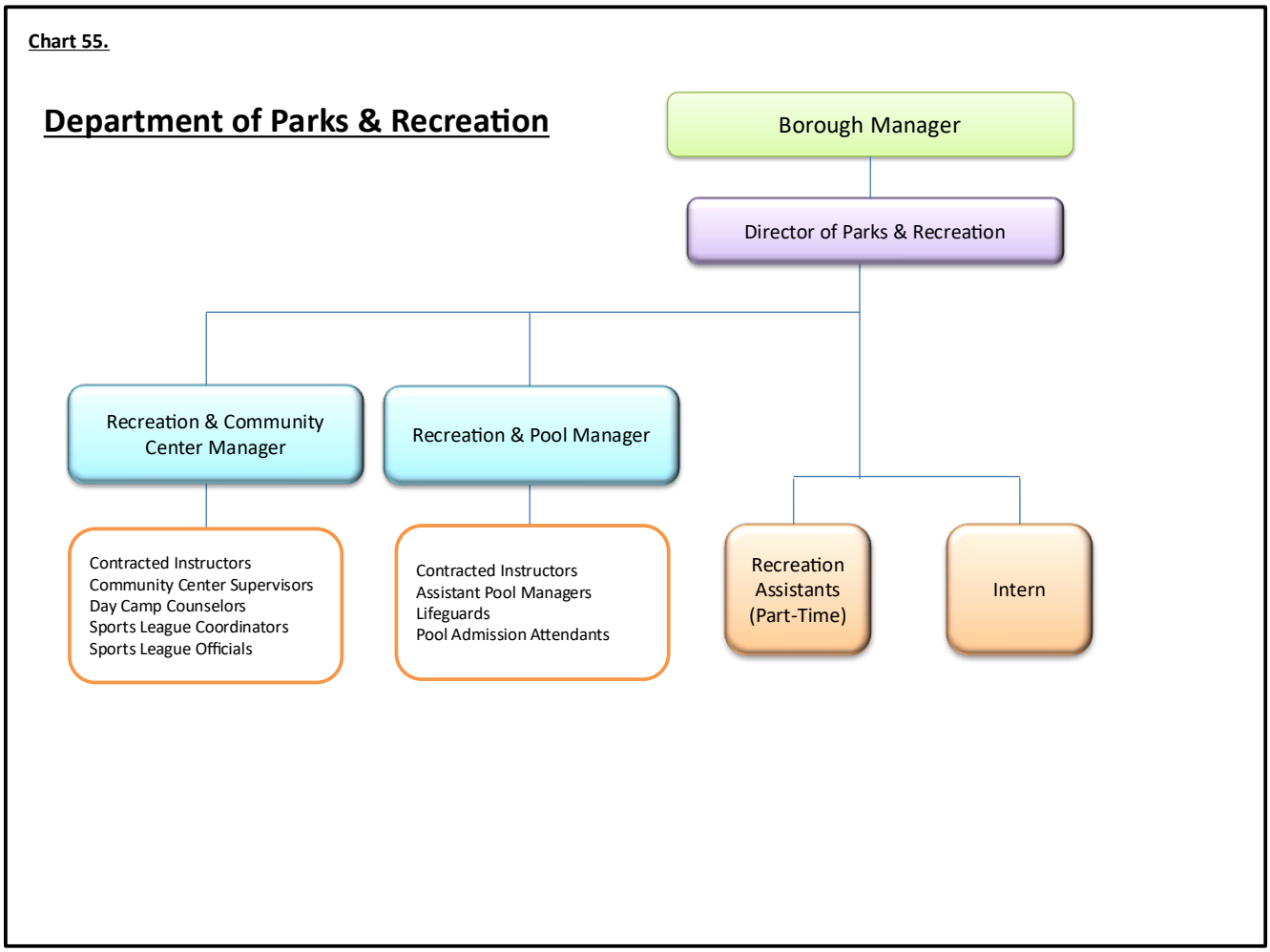
Chart 49.


Code Enforcement Expenditures by Category
$573,332
9%
$725,037
12%
$4,869,264
79%
Operating
Personnel
Capital

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**	$1,805,529
Parks Maintenance	**Operating Budget**	$1,524,879
Shade Trees	**Capital Budget**	$280,650
Community Center	**Full-Time Employees**	7

PERFORMANCE MEASURES

Land Use/Planning				
Council Objective: Continue to collaborate with community partners to increase positive use of parks and public spaces encouraging inclusive and diverse neighborhoods. **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**	**2024 Actual**	**2025 Actual**	**2026 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.	1.) Completion of the pump track at Valley Meadows Park. 2.) Completion of the Fairground Avenue Linear Park-Lot D	1.) Completion of community art mural painted at Skate Spot 2.) Heberlig-Palmer Park playground renovation	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**	**2024 Actual**	**2025 Actual**	**2026 Target**
Department of Parks and Recreation *Parks & Recreation Administration*	On Engage Carlisle, share the results and accomplishments from the surveys.	1.) Surveyed several recreation program classes using traditional survey methods.	1.) Survey Carlisle Community Pool member using Engage Carlisle 2.) Surveyed parents and/or guardians of Summer Day Camp participants using traditional survey methods.	Determine topics for Engage Carlisle surveys and how they relate to the Comprehensive Recreation, Park and Open Space Plan.

Table 24.

Department of Parks & Recreation Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Parks and Recreation Admin.							
Operating Expenditures	204,565	213,820	197,209	193,818	214,357	228,198	235,582
Capital Expenditures	-	-	-	-	8,560	-	-
Total	**204,565**	**213,820**	**197,209**	**193,818**	**222,917**	**228,198**	**235,582**
Recreation Services							
Operating Expenditures	157,263	203,474	233,205	256,406	260,146	272,140	318,399
Capital Expenditures	-	-	-	-	-	-	-
Total	**157,263**	**203,474**	**233,205**	**256,406**	**260,146**	**272,140**	**318,399**
Swimming Pool							
Operating Expenditures	29,483	141,794	188,154	181,193	170,680	193,002	227,362
Capital Expenditures	3,780	28,852	11,672	18,025	13,735	6,500	-
Total	**33,263**	**170,646**	**199,826**	**199,218**	**184,415**	**199,502**	**227,362**
Parks Maintenance							
Operating Expenditures	339,759	286,346	307,541	239,878	243,851	490,449	608,045
Capital Expenditures	62,357	9,705	383,605	492,330	12,000	148,000	223,150
Total	**402,116**	**296,051**	**691,146**	**732,208**	**255,851**	**638,449**	**831,195**
Shade Trees							
Operating Expenditures	6,930	7,074	5,860	10,250	9,880	10,000	10,000
Capital Expenditures	-	-	-	-	-	-	-
Total	**6,930**	**7,074**	**5,860**	**10,250**	**9,880**	**10,000**	**10,000**
Community Center							
Operating Expenditures	77,578	96,260	109,352	104,059	142,221	124,696	125,491
Capital Expenditures	-	8,250	-	35,099	51,312	225,000	57,500
Total	**77,578**	**104,510**	**109,352**	**139,158**	**193,533**	**349,696**	**182,991**
Total	**881,715**	**995,575**	**1,436,598**	**1,531,058**	**1,126,742**	**1,697,985**	**1,805,529**

Graph 51.

Department of Parks & Recreation
Total Expenditures by Year

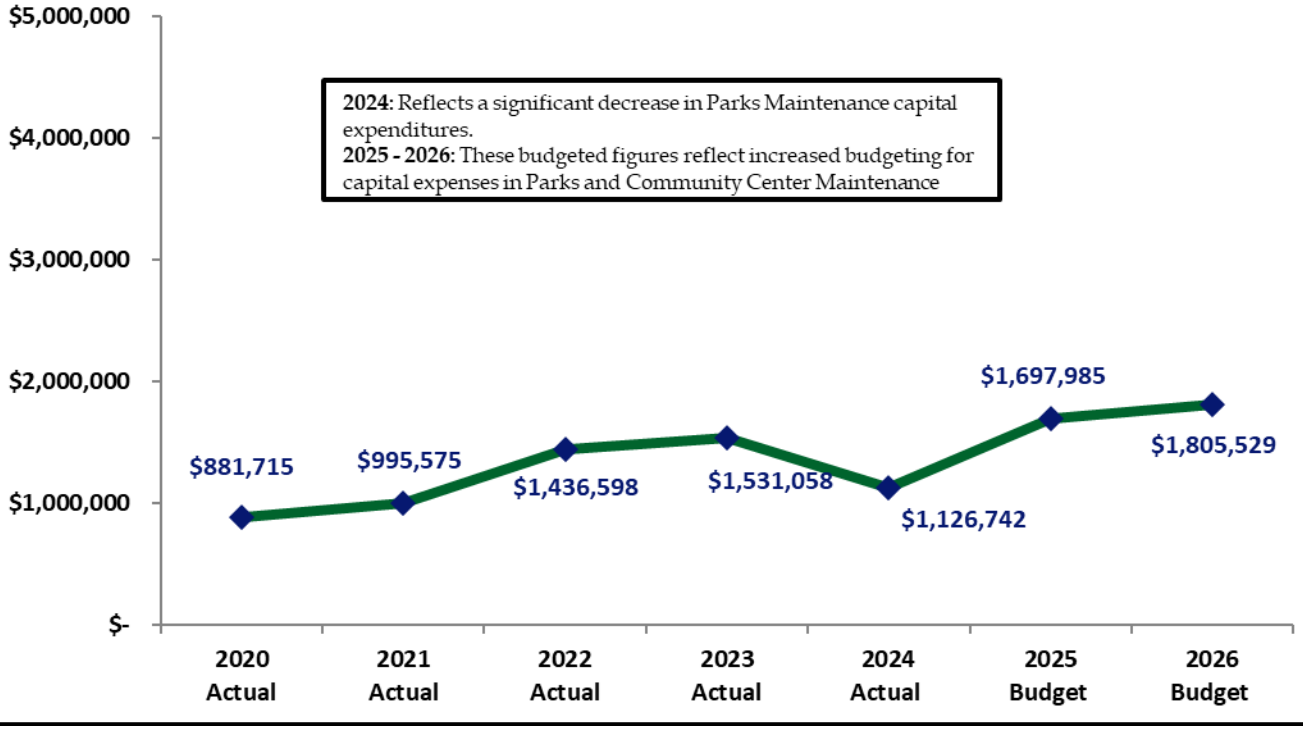
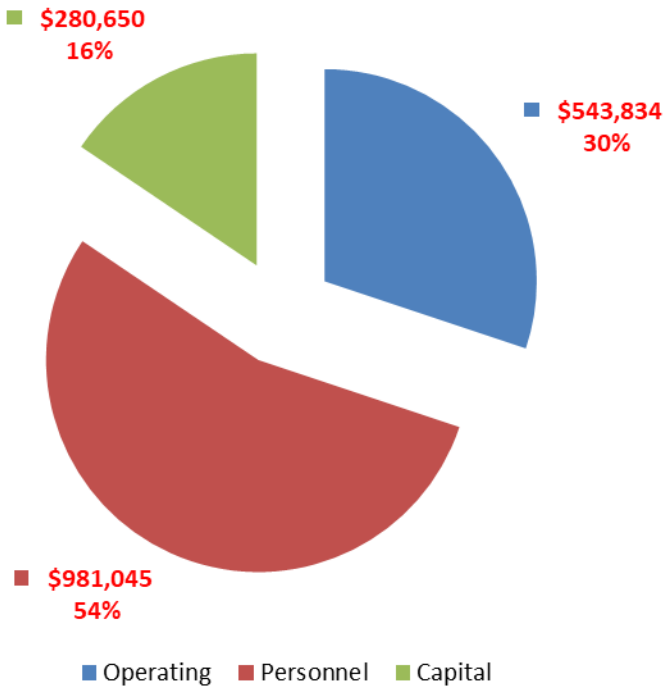


Chart 56.

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	$235,582
Operating Budget	$235,582
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)

2025 ACCOMPLISHMENTS

- Completed the Skate Spot Mural as a community art project via a grant with the Capital Area Intermediate Unit through the Pennsylvania Council on the Arts.
- Amended the Mobile Food Vending Ordinance for the C-1 Central Business District and Borough parks.
- Created the Study Committee and created scope of work for the Comprehensive Park, Recreation and Open Space Plan to be completed through a DCNR grant.
- Entered into Cooperative Services Agreement with the USDA for Vulture management services through March 9, 2026.

2026 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.

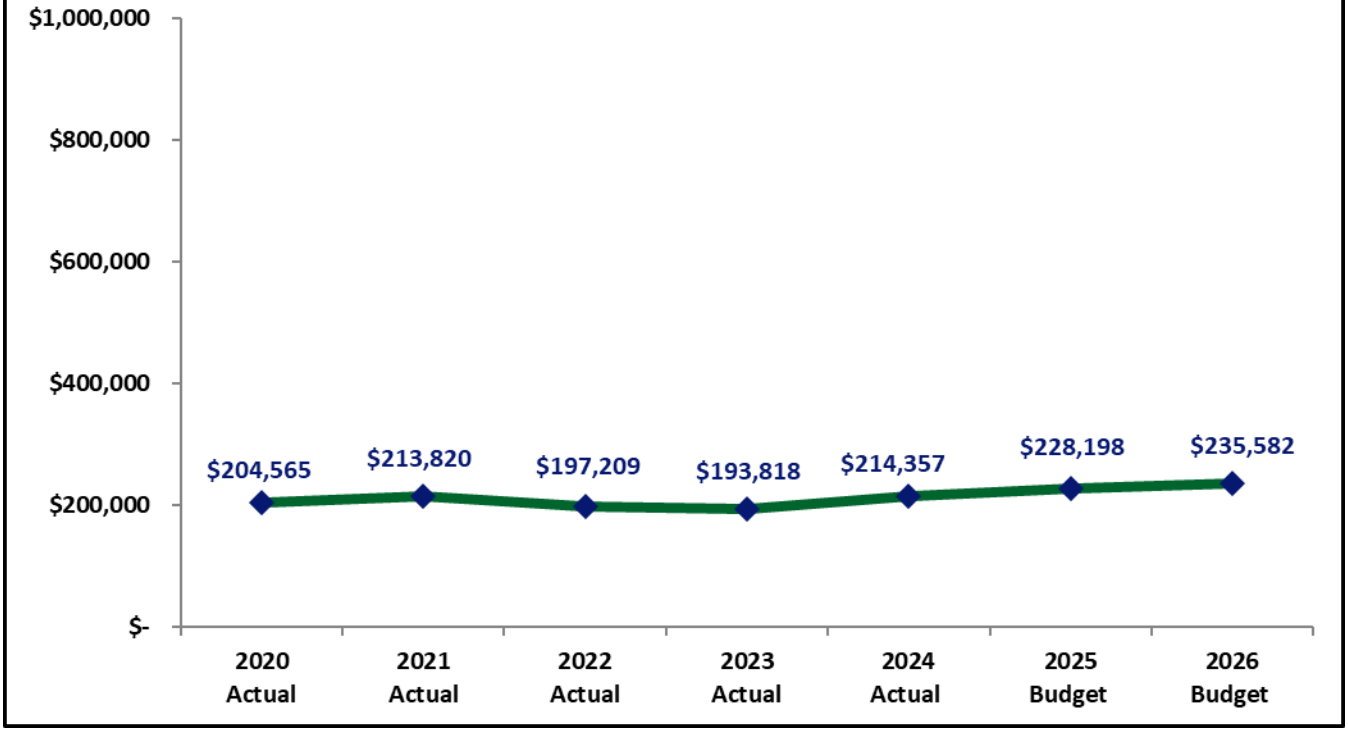
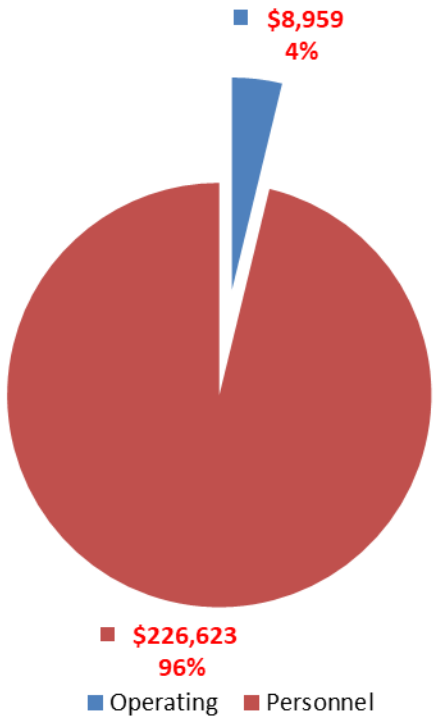

Parks & Recreation Administration
Operating Expenditures by Year
$1,000,000
$800,000
$600,000
$400,000
$200,000
$-
$204,565
$213,820
$197,209
$193,818
$214,357
$228,198
$235,582
2020 Actual
2021 Actual
2022 Actual
2023 Actual
2024 Actual
2025 Budget
2026 Budget

Chart 57.

Parks & Recreation Administration Expenditures by Category



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	$318,399
Operating Budget	$318,399
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, Creative Writing, AARP Safe Driving Classes, Italian 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, and Flu Shot Clinics, etc.

BUDGETARY ACTIVITIES

- Recreation Services (452)



2025 ACCOMPLISHMENTS

- Program offerings served 4,942 participants from August 2024 through July 2025.
- Offered new recreation programming- Bicycle Safety, Pump Track Clinic, Bike Rodeo, Backyard Birding, Forest Bathing, AARP Safe Driving, and Barre.
- Partnered with local non-profits, such as the Carlisle YWCA and Bosler Memorial Library, to offer free and low-cost programming to the community.

2026 GOALS

- Survey program participants for feedback on programs and special events they would like to see offered. Use survey results when planning 2027 schedule.
- Continue to offer recreation programs that target borough initiatives such as bicycle safety and environmental education through bird town programming.
- Recruit new program instructors to offer a variety of classes to the community.
- Investigate new community partnerships to provide free or low-cost programming and special events for the community.

FINANCIAL SUMMARIES

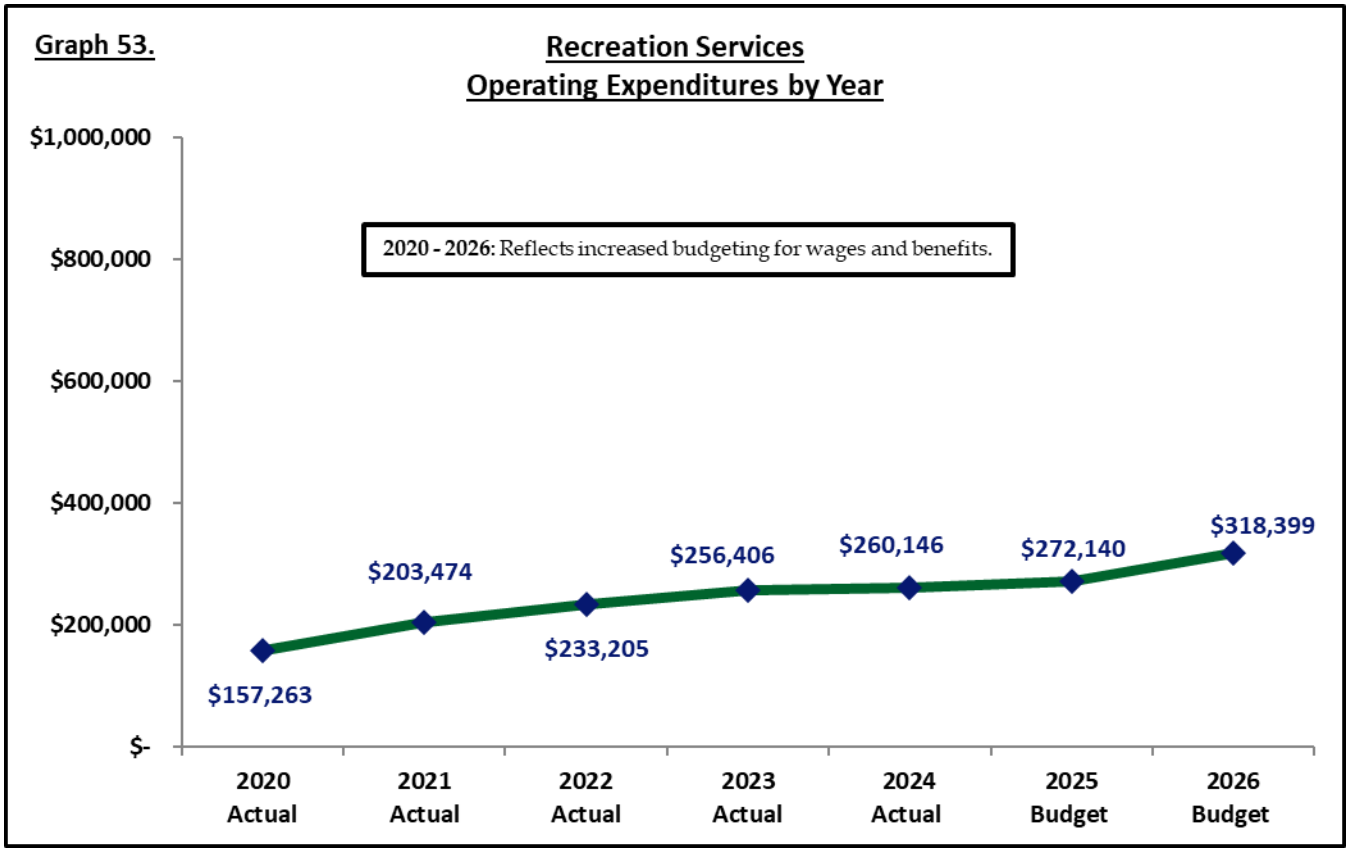
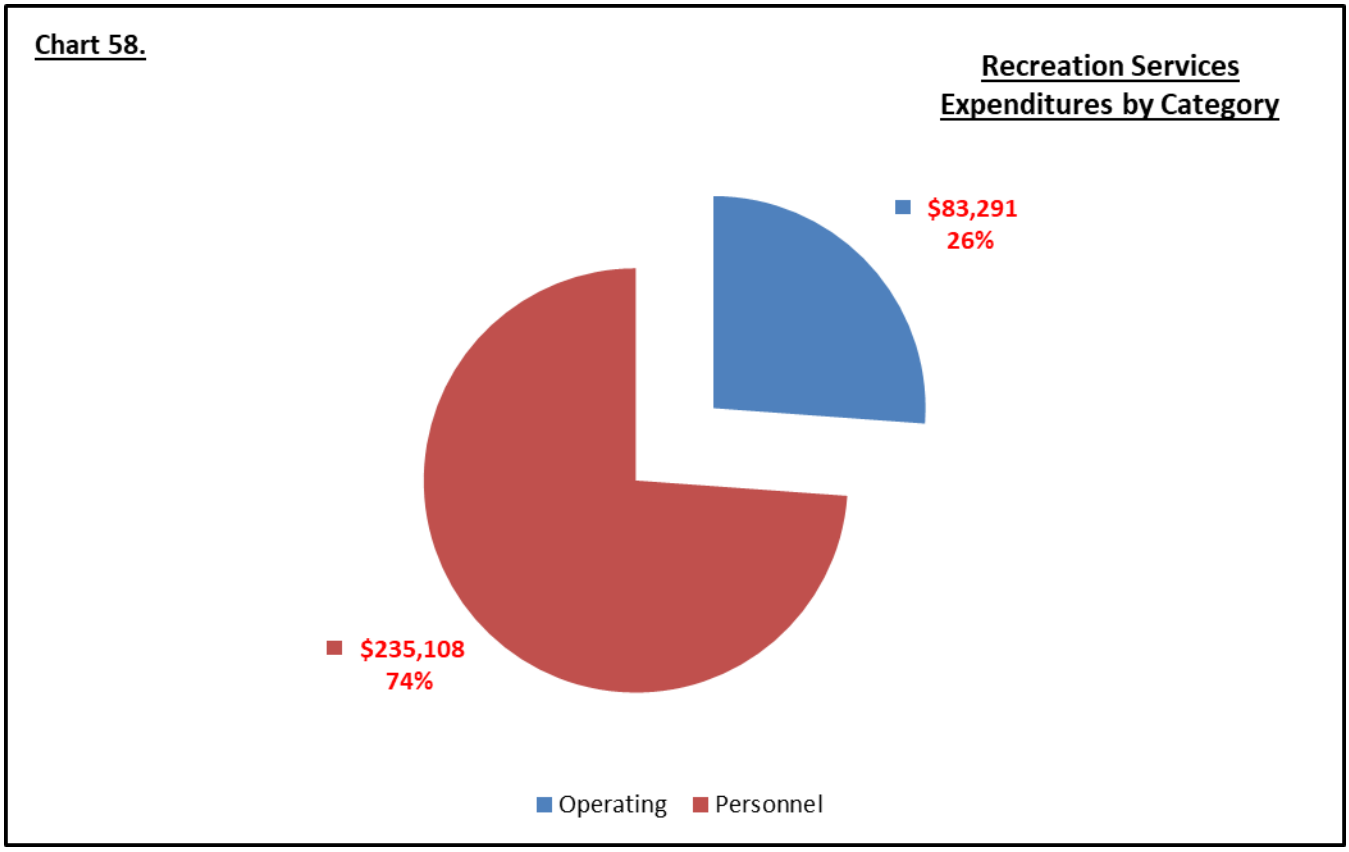


Chart 58.


Recreation Services
Expenditures by Category
$83,291
26%
$235,108
74%
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	$227,362
Operating Budget	$227,362
Capital Budget	$-
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 shuffleboard 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)

2025 ACCOMPLISHMENTS:

- Provided services for 965 season pass holders.
- Offered three Teen Nights to ages 12-17.
- Replaced the perimeter along the perimeter of the tot pool.

- Replaced the sand in the tot pool filter.
- Trained three Assistant Pool Managers as Certified Pesticide Technicians.
- Performed 13 successful water recuses and provided first aid 4 times.

2026 GOALS

- Continue to improve recruitment strategies by reaching out to local high schools and attending job fairs to recruit a diverse staff.
- Continue to offer several Teen Nights throughout the summer as well as other community events at the CCP.
- Strengthen our Inservice training program, focusing on safety and professionalism, for pool staff run by Assistant Pool Managers and the Pool and Recreation Manager.
- Survey patrons for feedback on pool amenities and special events they would like to see offered. Use survey results when planning 2027 pool season.

FINANCIAL SUMMARIES

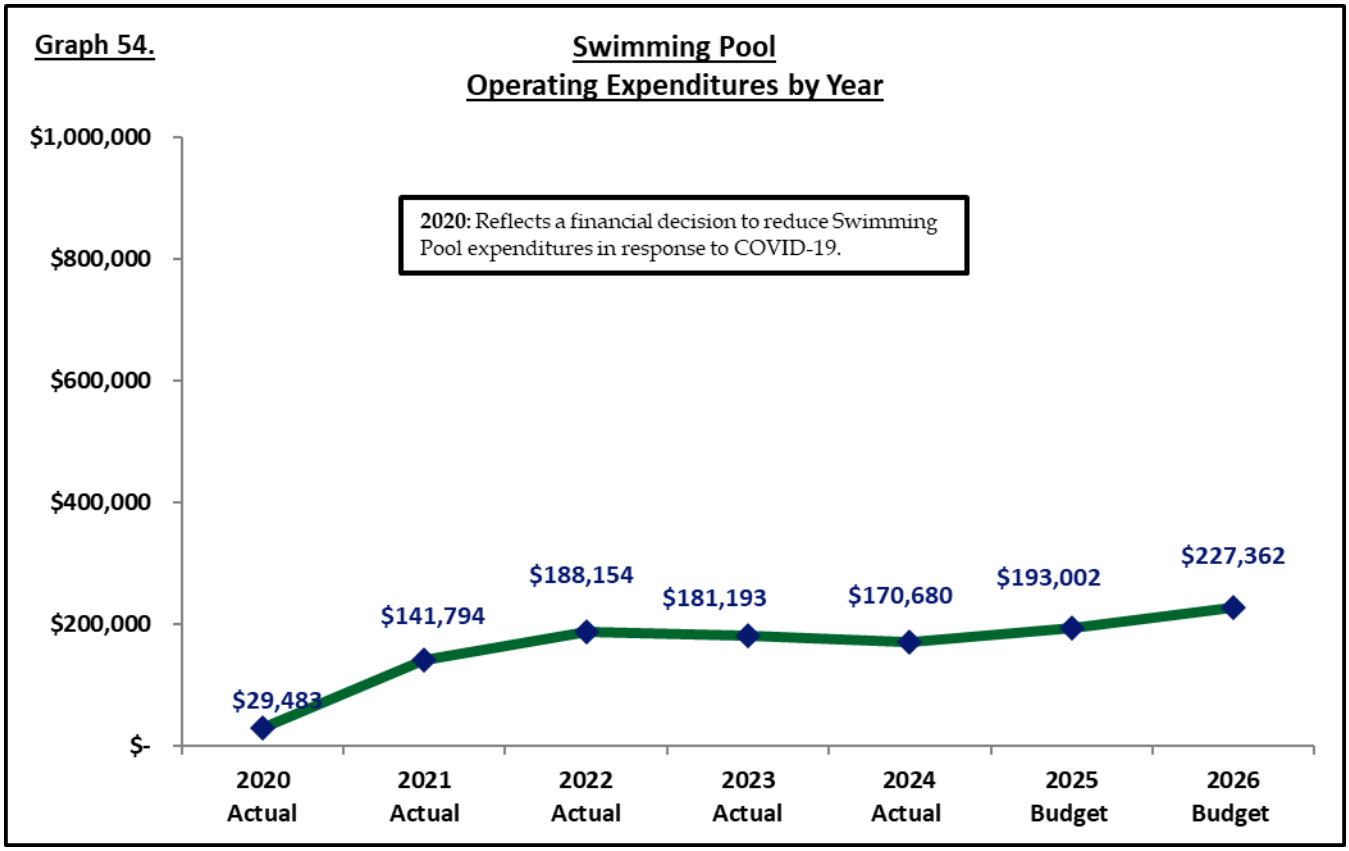
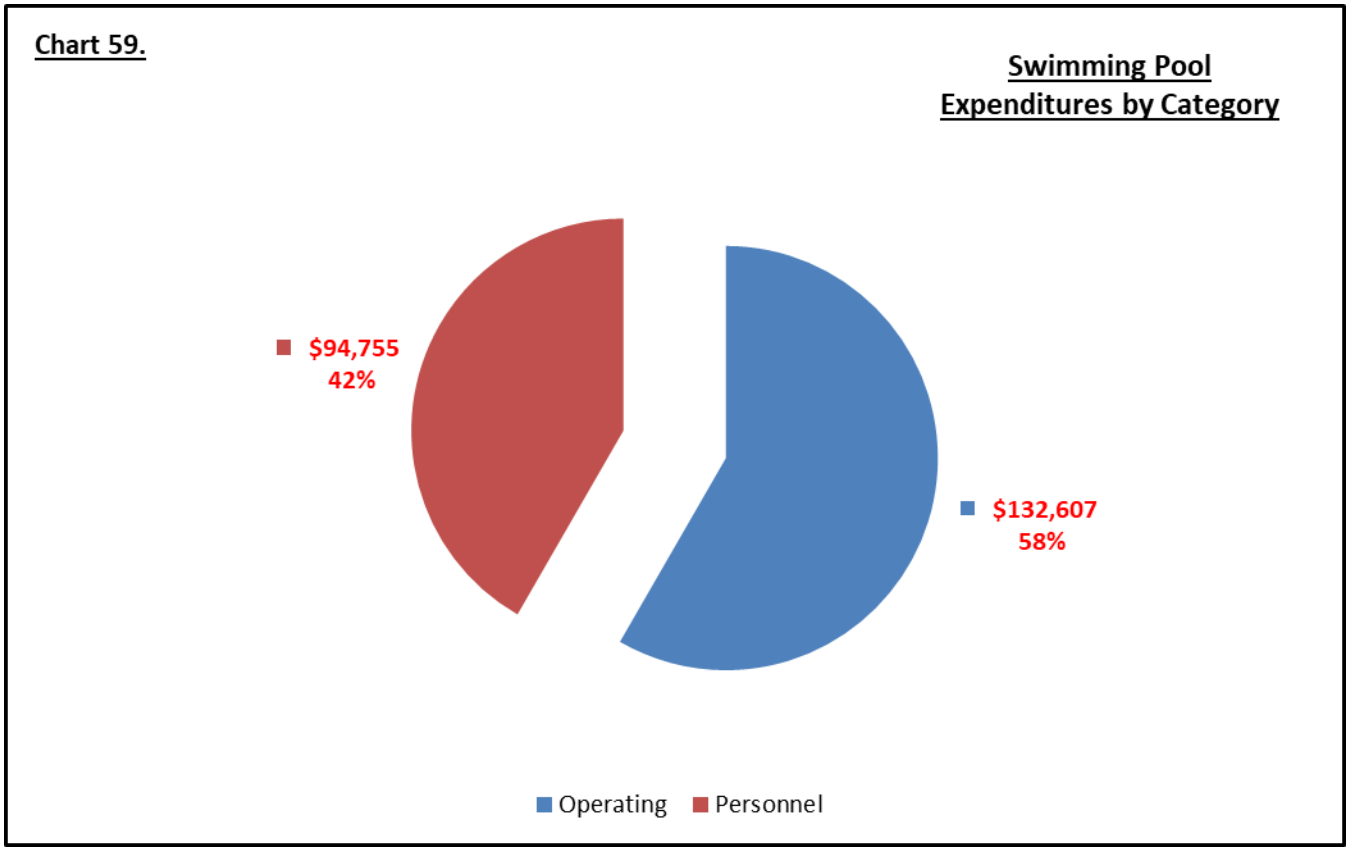


Chart 59.


Swimming Pool
Expenditures by Category
$94,755
42%
$132,607
58%
Operating
Personnel

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 maintaining the outdoor community pool.

Function Snapshot	
Department	Parks & Rec.
Applicable Funds	General
Budget In Total	$831,195
Operating Budget	$608,045
Capital Budget	$223,150
Full-Time Employees	4

SERVICES PERFORMED

- parks maintenance
- land maintenance
- building maintenance
- facility preparation
- park rehabilitation and development



BUDGETARY ACTIVITIES

- Parks Maintenance (454)

2025 ACCOMPLISHMENTS

- Improvements at Heberlig Palmer Park were completed including installation of new playground equipment, new concrete flooring and roof, and ADA accessible picnic tables for the pavilion.
- The basketball courts at Memorial Park were sealed, and lines and keys were painted.
- New park signs were installed at Forbes Path, Biddle Mission, Memorial, Heberlig Palmer and Valley Meadow parks.
- Provided clean and ready-to-use parks and facilities throughout the year.
- Prepared park pavilions and Shaffer Park cabin rentals 283 times during the year.
- Groomed softball fields for approximately 52 game nights during spring, summer and fall seasons.

2026 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.
    - Continue to research public art ideas for parks and how to include the community.
- Examine ways to improve safety for connections to and within parks to minimize conflicts between pedestrians, cyclists, and vehicles.

- Begin a turf maintenance program.

FINANCIAL SUMMARIES

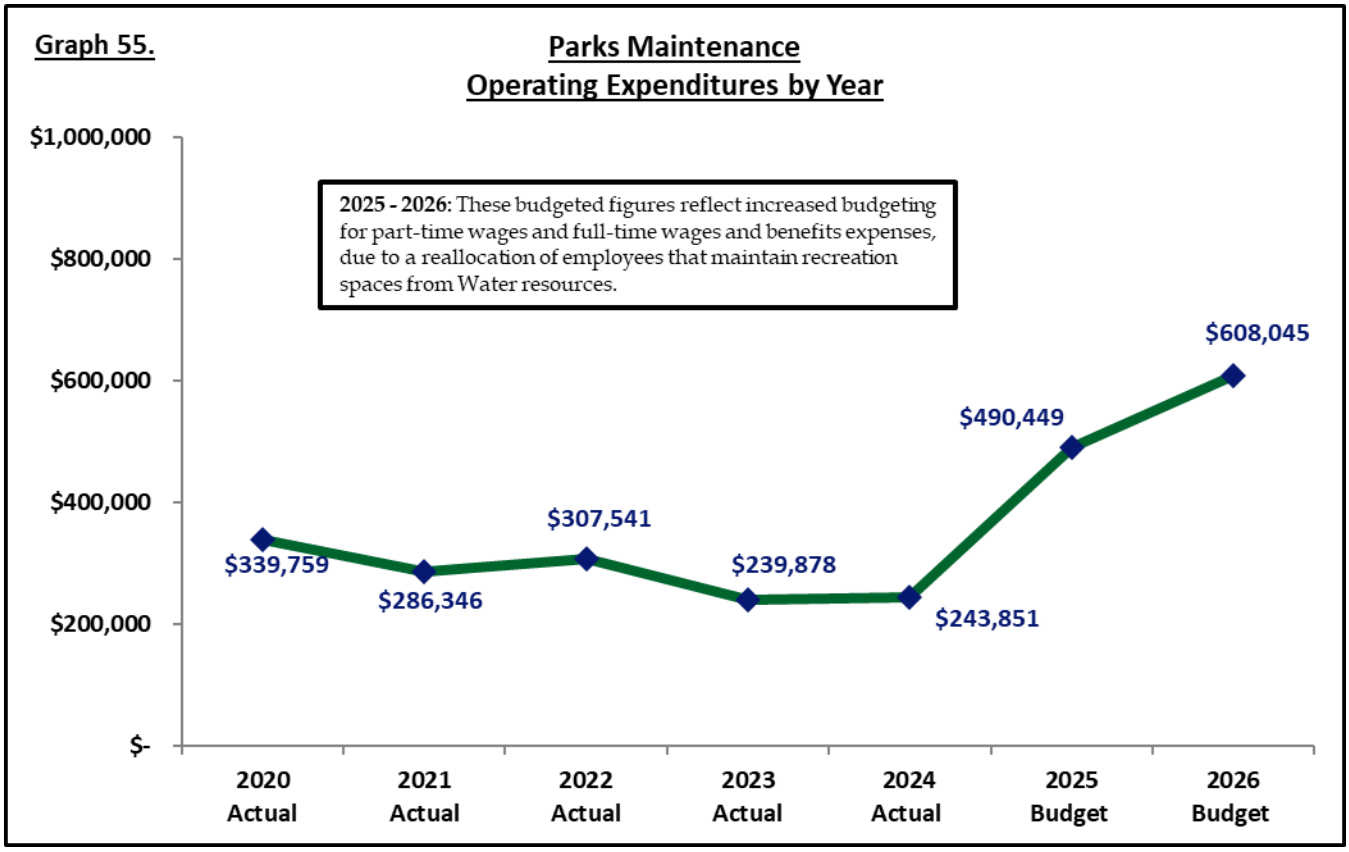
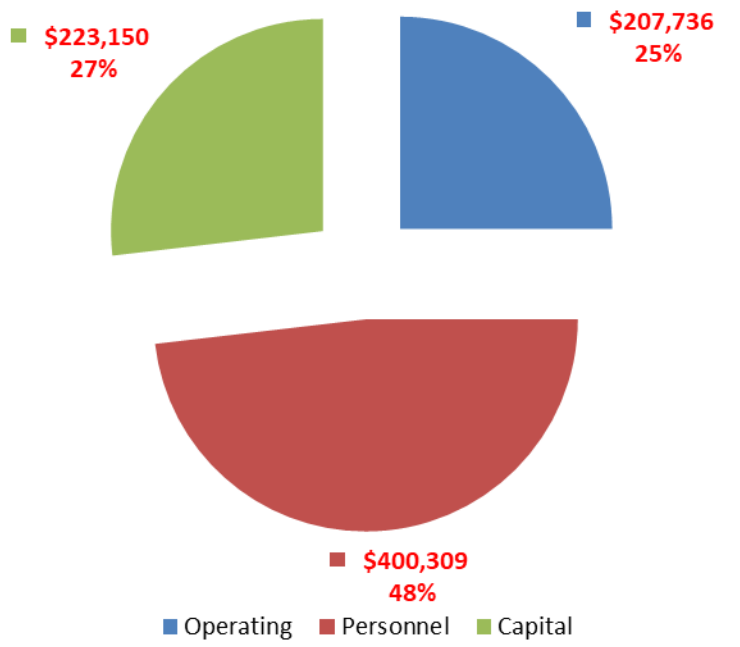


Chart 60.

Parks Maintenance Expenditures by Category



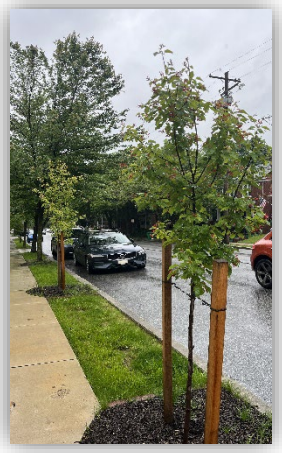
FUNCTION OVERVIEW

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 are 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)

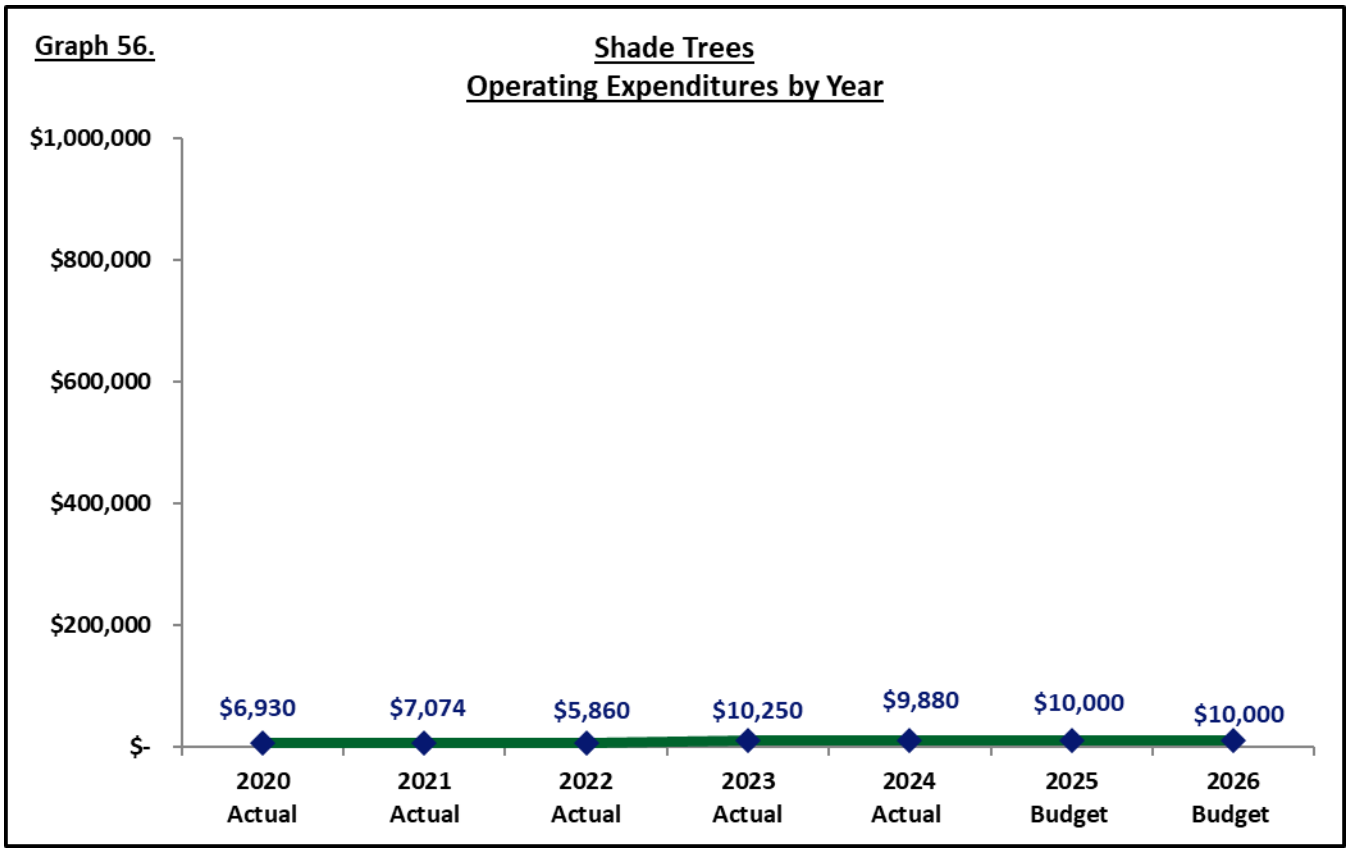
2025 ACCOMPLISHMENTS

- Shade Tree Committee members completed the 2024 Shade Tree Survey.
- Planted 30 street trees during the fall 2024 street tree program and spring 2025 street tree program.

2026 GOALS

- Shade Tree Committee members to complete the 2025 Shade Tree Survey.
- Implement a spring and fall free street tree planting program for Borough residents.
- Begin review of the Shade Tree Ordinance in cooperation with the Climate Action Commission.
- 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
$-
$6,930
$7,074
$5,860
$10,250
$9,880
$10,000
$10,000
2020 Actual
2021 Actual
2022 Actual
2023 Actual
2024 Actual
2025 Budget
2026 Budget

FUNCTION OVERVIEW

The purpose of the Borough's Community Center is to provide the community with a gymnasium facility and multi-purpose rooms available to rent for a variety of uses. The second floor of the building is leased as a daycare facility.

Function Snapshot	
Department	Parks & Rec.
Applicable Funds	General; Capital Projects
Budget In Total	$182,991
Operating Budget	$125,491
Capital Budget	$57,500
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)

2025 ACCOMPLISHMENTS

- Gym (Full Gym, Gym 1, Gym 2), meeting room, kitchen, and multi-purpose rooms (MP1-MP4) reserved 5,454 hours from July 2024 to July 2025.
- Gym 1 roof replacement by contactor completed in July 2025.
- Completion of various projects including new furniture in the lobby, tv digitally displaying community center schedule, canvas pictures of participants enjoying recreation programs and parks.

2026 GOALS

- Screen, clean and recoat finish on the gym floor.
- Install gutter guards on west and north side of building
- Introduce new or additional seating, artwork, pictures and décor in the hallways around the multi-purpose rooms and in the meeting room.

Graph 57.

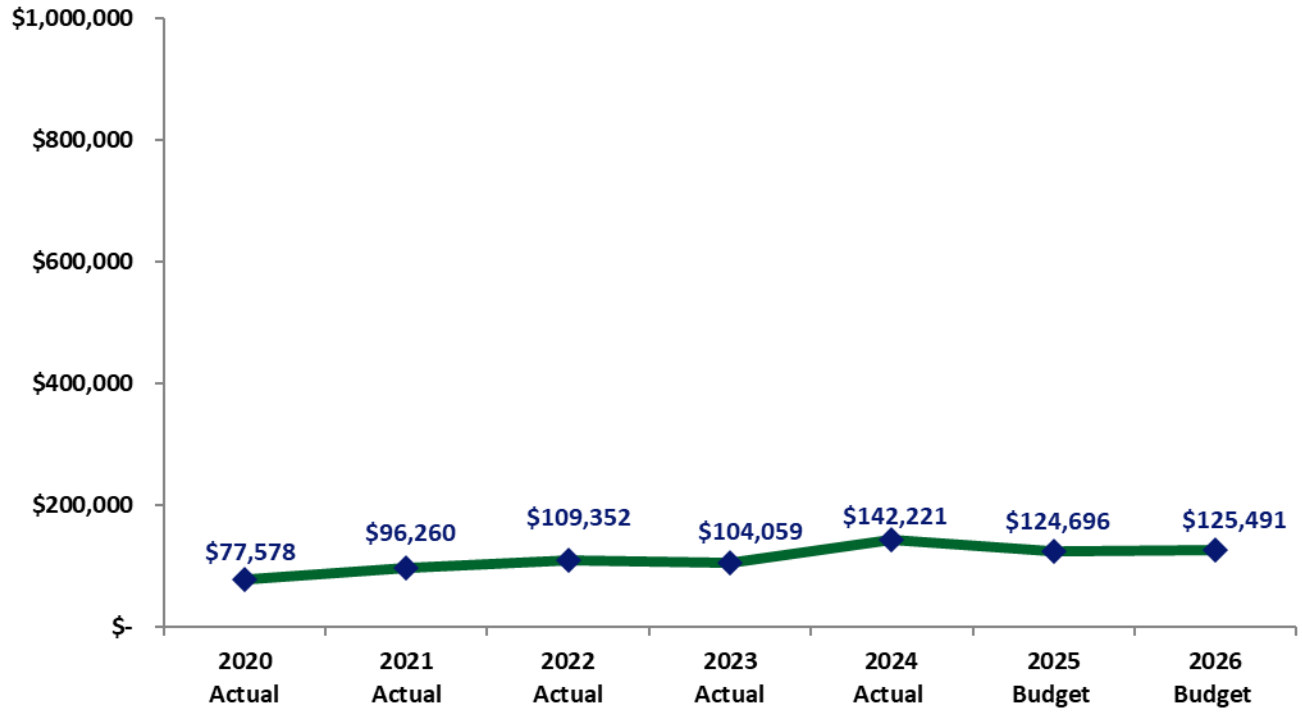
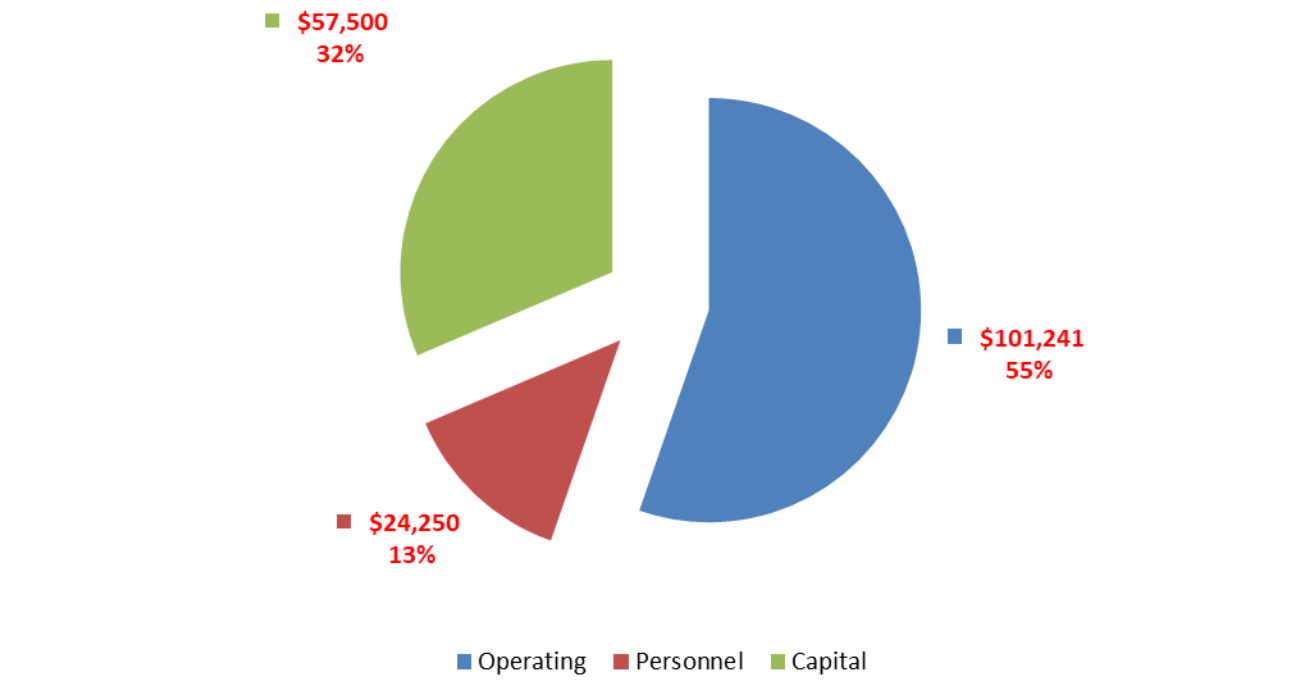


Chart 61.



CAPITAL EXPENDITURES & DEBT



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CAPITAL ASSETS OVERVIEW

Capital expenditures are the amounts spent on the acquisition, maintenance, or improving 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 treasures, 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. 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.

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

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 2026 totals $22,017,344 over six funds: capital projects ($8,827,094), highway aid ($764,000), water ($7,219,000), stormwater ($799,250), sewer ($3,413,000), solid waste ($600,000), and parking ($395,000). Prior to 2017, capital expenditures for the capital projects fund and the highway aid fund were reported in the general fund.

The 73 capital projects, in addition to being reported by fund, are further presented as activities within the eight borough departments: Administration ($117,000), Finance ($395,000), Fire ($1,182,230), Police ($150,000), Water Resources ($11,566,500), Transportation & Waste Management ($8,225,964), Sustainable Community & Economic Planning ($100,000), and Parks & Recreation ($280,650).

Significant Project Overview:

26 of the 73 capital projects constitute nearly $17.6 million (79.7%) of the 2026 capital budget. Those projects (numbers in parenthesis reference "Table 31") are identified and briefly discussed below:

1. **Carlisle Urban Redevelopment Plan (TIF) (64) : $ 4,769,264**

   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. **Fire Engine (9) : $ 1,137,230**
The Borough is planning on purchasing a new multi-use fire truck that will replace two pumpers. This would allow the Borough to be financially and operationally responsible by reducing costs and operate more efficiently with a single pumper that can handle the responsibilities of the two existing pumpers. This process would save the borough over $1.5 million dollars on an additional Engine and over $100,000 in equipment purchase and maintenance cost. Current practice of the Carlisle Fire Department in cooperation with Carlisle Borough is to replace fire apparatus after 15 to 20 years of service. This depends on the condition of the apparatus and its condition of readiness.

3. **Street & Highway Improvements (50, 51, 58-63) : $ 1,577,000**

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 (58-63) which are, in part, funded by our state's liquid fuels tax grant. Additionally, signaled intersection improvement projects are budgeted as well (50-51). 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 (56-57).

4. **Sewer System Rehabilitation & Treatment Improvements (32-39) : $ 3,295,000**

The Borough is in the stages of rebuilding its aging sewer collection system known as the Sewer System Rehabilitation project (32). 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 $13.5 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 (39) which will modify the way the Borough handles and treats it's bio-solids including the treatment for PFAS. The Borough will also begin planning and design for the upgrade of it's Pump Station #1 (33) thereby improving reliability and efficiency of the sewer conveyance process. Finally, multiple Wastewater Treatment Plant upgrades, including SCAD replacement (34), HVAC blower replacement (35), clarifier and stilling well repairs (36), clarifier pit valves and sump replacement (37), and replacing the biosolids digester mixer are also budgeted for 2026.

5. **Water Distribution & Treatment Improvements (13, 16, 17, 19, 20, 21, 22, 25) : $6,788,000**

The Borough is in the stages of rebuilding its aging water distribution system known as the Water System Rehabilitation Project (13). 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 (20) to ensure successful transport of the Borough's water supply and replacing the Ridge Street Water Tank (21) to allow for improved water pressure and storage. Additionally, the Borough will be replacing aging facility equipment including a new SCADA system (19), new flocculators (16), a new chlorine analyzer (25), and a high-lift pump rebuild (17) at the Water Treatment plant. 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 (22).

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	3,121,866	-	-	-	-	-	-	3,121,866
Capital Projects Fund - Cash	2,180,006	-	-	-	-	-	-	2,180,006
Revenue Replacement Allocation	-	-	-	-	-	-	-	-
Parking Fund - Cash	-	-	-	-	-	-	395,000	395,000
Solid Waste Fund - Bonds	-	-	-	-	-	600,000	-	600,000
Solid Waste Fund - Cash	-	-	-	-	-	-	-	-
Townships Contribution	-	-	-	-	749,952	-	-	749,952
Sewer Fund - Bonds	-	-	-	-	2,008,096	-	-	2,008,096
Sewer Fund - Cash	-	-	-	-	654,952	-	-	654,952
Water Fund - Bonds	-	-	5,184,000	-	-	-	-	5,184,000
Water Fund - Cash	-	-	2,035,000	-	-	-	-	2,035,000
Stormwater Fund - Bonds	-	-	-	408,000	-	-	-	408,000
Stormwater Fund - Cash	-	-	-	391,250	-	-	-	391,250
State - Highway Aid	-	764,000	-	-	-	-	-	764,000
State - HATS RTP	605,634	-	-	-	-	-	-	605,634
State - PennDOT MTF Grants	1,010,688	-	-	-	-	-	-	1,010,688
State - CFA MTF Grant	641,320	-	-	-	-	-	-	641,320
State - TIIF Grant	516,420	-	-	-	-	-	-	516,420
State - Green Light Go Grant	410,400	-	-	-	-	-	-	410,400
State - LSA CFA Grant	96500	-	-	-	-	-	-	96,500
State - MAP Grant	50000	-	-	-	-	-	-	50,000
Federal - SS4A Grant	155760	-	-	-	-	-	-	155,760
Federal - CDBG Grant	38500	-	-	-	-	-	-	38,500
Total	**8,827,094**	**764,000**	**7,219,000**	**799,250**	**3,413,000**	**600,000**	**395,000**	**22,017,344**
Uses by Department								
Administration	142,000	-	-	-	-	-	-	142,000
Finance	-	-	-	-	-	-	395,000	395,000
Fire	1,182,230	-	-	-	-	-	-	1,182,230
Police	150,000	-	-	-	-	-	-	150,000
Water Resources	21,000	-	7,219,000	799,250	3,413,000	600,000	-	12,052,250
Transportation & Waste Management	2,181,950	764,000	-	-	-	-	-	2,945,950
Sustainable Community & Economic Planning	4,869,264	-	-	-	-	-	-	4,869,264
Parks & Recreation	280,650	-	-	-	-	-	-	280,650
Total	**8,827,094**	**764,000**	**7,219,000**	**799,250**	**3,413,000**	**600,000**	**395,000**	**22,017,344**

Table 27.

Capital Budget - Sources & Uses by Department

	Department/Item	Type	Use $	Source $	Account No.			Project No.
	Department of Administration							
1	Borough Copiers	E	12,000					
	Capital Projects Fund - Cash			12,000	18	407	00740	22002
2	Backup & Disaster Recovery Server	E	15,000					
	Capital Projects Fund - Cash			15,000	18	407	00740	26001
3	Phone System	E	40,000					
	Capital Projects Fund - Cash			40,000	18	407	00740	23001
4	Security Camera Upgrades	E	50,000					
	Capital Projects Fund - Cash			50,000	18	407	00740	23004
	Total - Administration		**117,000**	**117,000**				
	Department of Finance							
5	Street Metering Program	E	75,000					
	Parking Fund - Cash			75,000	32	445	00740	26002
6	EV Charging Stations	E	75,000					
	Parking Fund - Cash			75,000	32	445	00740	23008
7	Garage Repairs & Preventative Maint.	B	100,000					
	Parking Fund - Cash			100,000	32	446	00730	17007
8	Garage Gate System	E	145,000					
	Parking Fund - Cash			145,000	32	446	00740	26003
	Total - Finance		**395,000**	**395,000**				
	Fire Department							
9	Fire Engine	E	1,137,230					
	Capital Projects Fund - Cash			208,146	18	411	00740	26004
	Capital Projects Fund - LSA/CFA Grant			96,500	18	411	00740	26004
	Capital Projects Fund - Bonds			832,584	18	411	00740	26004
10	Fire Engine Rescue Tools	E	30,000					
	Capital Projects Fund - Cash			30,000	18	411	00740	26005
11	Equipment Mounting on New Engine	E	15,000					
	Capital Projects Fund - Cash			15,000	18	411	00740	26006
	Total - Fire		**1,182,230**	**1,182,230**				
	Police Department							
12	New Vehicles - Replace Two Per Year	V	150,000					
	Capital Projects Fund - Cash			150,000	18	41P	00760	18012
	Total - Police		**150,000**	**150,000**				
	Water Resources							
13	Water System Rehabilitation	I	2,000,000					
	Water Fund - Cash			400,000	6	44P	00720	17036
	Water Fund - Bonds			1,600,000	6	44P	00720	17036
14	Water Meter Replacement	E	100,000					
	Water Fund - Cash			100,000	6	450	00740	26008
15	Lab Refrigerator	E	8,000					
	Water Fund - Cash			8,000	6	44L	00740	26009
16	WTP Flocculators VFD	E	18,000					
	Water Fund - Cash			18,000	6	44P	00740	26010
17	WTP #2 High Lift Pump Rebuild	I	100,000					
	Water Fund - Cash			100,000	6	44P	00720	26011
18	WTP Confined Space Gear	E	10,000					
	Water Fund - Cash			10,000	6	44P	00740	26012
19	WTP SCADA Replacement	E	60,000					
	Water Fund - Cash			60,000	6	44P	00740	26013

Table 27 (Continued).

Capital Budget - Sources & Uses by Department

	Department/Item	Type	Use $	Source $	Account No.			Project No.
20	Transmission Line Replacement	I	850,000					
	Water Fund - Cash			170,000	6	44P	00720	20019
	Water Fund - Bonds			680,000	6	44P	00720	20019
21	Ridge Street Tank Replacement	I	3,500,000					
	Water Fund - Cash			700,000	6	44P	00720	24008
	Water Fund - Bonds			2,800,000	6	44P	00720	24008
22	PFAS Project	I	250,000					
	Water Fund - Cash			250,000	6	44P	00720	23018
23	Water Plant Administration Building Roof	B	100,000					
	Water Fund - Cash			100,000	6	44P	00730	26014
24	Construct New Sludge Transfer Station	B	130,000					
	Water Fund - Cash			26,000	6	44P	00730	19015
	Water Fund - Bonds			104,000	6	44P	00730	19015
25	WTP Replace chlorine analyzer with new unit	E	10,000					
	Water Fund - Cash			10,000	6	44P	00740	26015
26	Pomfret St Parking Sustainable Roof Infrastructure	B	100,000					
	Stormwater Fund - Cash			100,000	7	447	00730	26007
27	Stormwater Eng. Eval./Sys. Improv.	I	110,000					
	Stormwater Fund - Cash			110,000	7	447	00720	17040
28	Chesapeake Bay PRP Improv. Projects	I	60,000					
	Stormwater Fund - Cash			12,000	7	447	00720	18035
	Stormwater Fund - Bonds			48,000	7	447	00720	18035
29	Borough Facilities (BMP)	I	40,000					
	Stormwater Fund - Cash			8,000	7	447	00720	21021
	Stormwater Fund - Bonds			32,000	7	447	00720	21021
30	Thornwald Park (BMP)	I	60,000					
	Stormwater Fund - Cash			12,000	7	447	00720	22023
	Stormwater Fund - Bonds			48,000	7	447	00720	22023
31	Orange Street Basin Conversion	I	350,000					
	Stormwater Fund - Cash			70,000	7	447	00720	26016
	Stormwater Fund - Bonds			280,000	7	447	00720	26016
32	Sewer System Rehabilitation	I	1,500,000					
	Sewer Fund - Cash			300,000	8	425	00720	17034
	Sewer Fund - Bonds			1,200,000	8	425	00720	17034
33	Pump Station #1 Upgrade Planning & Design	E	250,000					
	Sewer Fund - Cash			29,110	8	42M	00740	26029
	Sewer Fund - Bonds			116,440	8	42M	00740	26029
	Inter-Municipal Contribution - (M)			57,000	8	42M	00740	26029
	Inter-Municipal Contribution - (SM)			36,075	8	42M	00740	26029
	Inter-Municipal Contribution - (NM)			11,025	8	42M	00740	26029
	Inter-Municipal Contribution - (WP)			350	8	42M	00740	26029
34	WWTP SCADA Replacement	E	40,000					
	Sewer Fund - Cash			23,288	8	42P	00740	26017
	Inter-Municipal Contribution - (M)			9,120	8	42P	00740	26017
	Inter-Municipal Contribution - (SM)			5,772	8	42P	00740	26017
	Inter-Municipal Contribution - (NM)			1,764	8	42P	00740	26017
	Inter-Municipal Contribution - (WP)			56	8	42P	00740	26017
35	WWTP HVAC Blower Building Replacement	E	20,000					
	Sewer Fund - Cash			11,644	8	42P	00740	26018
	Inter-Municipal Contribution - (M)			4,560	8	42P	00740	26018
	Inter-Municipal Contribution - (SM)			2,886	8	42P	00740	26018
	Inter-Municipal Contribution - (NM)			882	8	42P	00740	26018
	Inter-Municipal Contribution - (WP)			28	8	42P	00740	26018

Table 27 (Continued).

Capital Budget - Sources & Uses by Department

	Department/Item	Type	Use $	Source $		Account No.		Project No.
36	WWTP Secondary Clarifiers Stage 1 and 2 RAS Stilling Wells Repairs	E	150,000					
	Sewer Fund - Cash			17,465	8	42P	00740	26019
	Sewer Fund - Bonds			69,865	8	42P	00740	26019
	Inter-Municipal Contribution - (M)			34,200	8	42P	00740	26019
	Inter-Municipal Contribution - (SM)			21,645	8	42P	00740	26019
	Inter-Municipal Contribution - (NM)			6,615	8	42P	00740	26019
	Inter-Municipal Contribution - (WP)			210	8	42P	00740	26019
37	WWTP Clarifer Pit Valves and Sump	E	150,000					
	Sewer Fund - Cash			17,465	8	42P	00740	26020
	Sewer Fund - Bonds			69,865	8	42P	00740	26020
	Inter-Municipal Contribution - (M)			34,200	8	42P	00740	26020
	Inter-Municipal Contribution - (SM)			21,645	8	42P	00740	26020
	Inter-Municipal Contribution - (NM)			6,615	8	42P	00740	26020
	Inter-Municipal Contribution - (WP)			210	8	42P	00740	26020
38	Biosolids Digester Mixer	E	185,000					
	Sewer Fund - Cash			21,540	8	42S	00740	26021
	Sewer Fund - Bonds			86,166	8	42S	00740	26021
	Inter-Municipal Contribution - (M)			42,180	8	42S	00740	26021
	Inter-Municipal Contribution - (SM)			26,696	8	42S	00740	26021
	Inter-Municipal Contribution - (NM)			8,159	8	42S	00740	26021
	Inter-Municipal Contribution - (WP)			259	8	42S	00740	26021
39	Bio Solids Upgrade	I	1,000,000					
	Sewer Fund - Cash			116,440	8	42S	00720	21032
	Sewer Fund - Bonds			465,760	8	42S	00720	21032
	Inter-Municipal Contribution - (M)			228,000	8	42S	00720	21032
	Inter-Municipal Contribution - (SM)			144,300	8	42S	00720	21032
	Inter-Municipal Contribution - (NM)			44,100	8	42S	00720	21032
	Inter-Municipal Contribution - (WP)			1,400	8	42S	00720	21032
40	Sewer Plant Forklift	E	35,000					
	Sewer Fund - Cash			35,000	8	42P	00740	26039
41	Relocate Fence at Compost Site	B	21,000					
	Capital Projects Fund - Cash			21,000	18	427	00760	25019
42	Molly Pitcher Cemetery	I	35,000					
	Capital Projects Fund - Cash			35,000	18	430	00720	17031
43	Borough Hall Building Improvements	B	100,000					
	Water Fund - Cash			25,000	6	402	00730	26022
	Stormwater Fund - Cash			25,000	7	447	00730	26022
	Sewer Fund - Cash			25,000	8	402	00730	26022
	Capital Projects Fund - Cash			25,000	18	409	00730	26022
44	Field Ops Garage Storage Sheds	B	30,000					
	Water Fund - Cash			7,500	6	449	00730	26024
	Stormwater Fund - Cash			7,500	7	447	00730	26024
	Sewer Fund - Cash			7,500	8	425	00730	26024
	Capital Projects Fund - Cash			7,500	18	430	00730	26024
45	FO Garage Improvements	B	75,000					
	Water Fund - Cash			18,750	6	449	00730	26025
	Stormwater Fund - Cash			18,750	7	447	00730	26025
	Sewer Fund - Cash			18,750	8	425	00730	26025
	Capital Projects Fund - Cash			18,750	18	430	00730	26025
46	Truck Washing Station	E	100,000					
	Water Fund - Cash			25,000	6	449	00740	26026
	Stormwater Fund - Cash			25,000	7	447	00740	26026
	Sewer Fund - Cash			25,000	8	425	00740	26026
	Capital Projects Fund - Cash			25,000	18	430	00740	26026
47	MS4 Van Upfit	V	7,500					
	Water Fund - Cash			3,750	6	44L	00760	26027
	Sewer Fund - Cash			3,750	8	42L	00760	26027

Table 27 (Continued).

Capital Budget - Sources & Uses by Department

	Department/Item	Type	Use $	Source $	Account No.			Project No.
48	Fuel Management System Upgrade	E	12,000					
	Water Fund - Cash			3,000	6	449	00740	26028
	Stormwater Fund - Cash			3,000	7	447	00740	26028
	Sewer Fund - Cash			3,000	8	425	00740	26028
	Capital Projects Fund - Cash			3,000	18	430	00740	26028
	Total - Water Resources		**11,566,500**	**11,566,500**				
	Transportation & Waste Management							
49	School Zone Flashers	E	30,000					
	Capital Projects Fund - Cash			30,000	18	433	00730	25022
50	Traffic Signal Upgrades - One Per Year	E	250,000					
	Capital Projects Fund - Cash			250,000	18	433	00730	20014
51	Hanover & High St. Adaptive Signal Control Optimization	E	513,000					
	Capital Projects Fund - Cash			20,520	18	433	00730	23033
	Capital Projects Fund - Green Light Go Grant			410,400	18	433	00730	23033
	Capital Projects Fund - Bonds			82,080	18	433	00730	23033
52	Vision Zero Plan/Traffic Improvements	I	244,700					
	Capital Projects Fund - Cash			88,940	18	433	00720	24019
	Capital Projects Fund - SS4A Grant			155,760	18	433	00720	24019
53	SS4A Quickbuild	I	125,000					
	Capital Projects Fund - Cash			125,000	18	433	00720	26030
54	Bedford E Street Transportation Improvements	I	325,000					
	Capital Improvement Fund - Cash			65,000	18	433	00720	22024
	Capital Improvement Fund - Bonds			260,000	18	433	00720	22024
55	Trash Compactor Truck and Recycling Collections Truck	E	600,000					
	Solid Waste Fund - Bonds			600,000	9	427	00740	26031
56	Noble Boulevard Multi-Use Trail Project	I	315,000					
	Capital Projects Fund - Cash			63,000	18	430	00720	24017
	Capital Projects Fund - Bonds			252,000	18	430	00720	24017
57	Waggoner's Gap Multi-Use Trail Project	I	200,000					
	Capital Projects Fund - Cash			200,000	18	430	00720	24018
58	Alleyway Improvements	I	50,000					
	Capital Projects Fund - Cash			50,000	18	430	00720	25029
59	Street Paving	I	300,000					
	Highway Aid - Cash			300,000	35	430	00720	17026
60	Curb Ramp Upgrades	I	260,000					
	Highway Aid - Cash			260,000	35	430	00720	17027
61	Crack Sealing	I	24,000					
	Highway Aid - Cash			24,000	35	430	00720	17028
62	Microsurfacing	I	95,000					
	Highway Aid - Cash			95,000	35	430	00720	17029
63	Dry Milling	I	85,000					
	Highway Aid - Cash			85,000	35	430	00720	17030
64	Carlisle Urban Redevelopment Plan (TIF) -PROJECT 1	I	4,769,264					
	Capital Projects Fund - Cash			300,000	18	413	00720	21011
	Capital Projects Fund - Grant			2,774,062	18	413	00720	21011
	Capital Projects Fund - Bonds			1,695,202	18	413	00720	21011
65	Thermoplastic Road Markings Outside of Road Diet	I	25,000					
	Capital Projects Fund - Cash			25,000	18	433	00720	26032
66	Road Paint Machine	E	15,000					
	Capital Projects Fund - Cash			15,000	18	433	00740	26033
	Total - Transportation & Waste Management		**8,225,964**	**8,225,964**				

Table 27 (Continued).

Capital Budget - Sources & Uses by Department

	Department/Item	Type	Use $	Source $	Account No.			Project No.
67	**Sustainable Community & Economic Planning**							
	Small Area Plan	I	100,000					
	Capital Projects Fund - Cash			50,000	18	413	00720	26034
	Capital Projects Fund - MAP Grant			50,000	18	413	00720	26034
	Total - Sustainable Community & Economic Planning		**100,000**	**100,000**				
	Parks & Recreation							
68	Comprehensive Park, Recreation, and Open Space Plan	I	90,000					
	Capital Projects Fund - Cash			90,000	18	454	00720	24030
69	Parks Maintenance Garage Facility Improvements	B	71,000					
	Capital Projects Fund - Cash			71,000	18	454	00730	26035
70	Thornwald Park Ampitheater	B	12,000					
	Capital Projects Fund - Cash			12,000	18	454	00730	25028
71	Fort LeTort Improvements (CDBG)	E	38,500					
	CDBG Fund - Grant			38,500	18	454	00740	26036
72	Community Center Fire Panel	B	57,500					
	Capital Projects Fund - Cash			57,500	18	458	00730	26037
73	2 Mowing decks - Kubota mowers	E	11,650					
	Capital Projects Fund - Cash			11,650	18	454	00740	26038
	Total - Parks & Recreation		**280,650**	**280,650**				
	Grand Total		**22,017,344**	**22,017,344**				

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			

2026-2030 CAPITAL IMPROVEMENT PLAN

Carlisle's five-year capital improvements plan (CIP) totals over $101.7 million and involves 215 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 73 projects in 2026 constituting the $22 million capital budget (the first year of the 2026-2030 CIP) count as 73 project-years in the CIP.

More than $60.2 million of CIP expenditures (59.2%) will be funded by bond proceeds. Water, stormwater, and sewer fund projects account for $51.5 million (85.6%) of the total five-year CIP. The following summarizes the CIP on a department-by-department basis.

- **Administration Department** – This department plans to spend $564,900 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 following:

- **Security Camera Upgrades ($250,000)**: 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.

- **Borough Copiers ($65,00):** 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 $879,100 on 11 project-years over the course of the current 5-year capital improvement plan. This department is responsible for overseeing the Borough's parking lots and has most notably planned for the following capital projects:

  - **EV Charging Stations ($150,000):** As part of the Borough's ongoing climate action initiatives the Parking Fund is contributing through the

installation of Electric Vehicle (EV) Charging Stations in hopes of increasing the number of electric vehicles that visit the Borough.

Projected Impact on Future Operating Budgets	
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.

- **Paving and Landscaping of Parking Lots ($120,000):** 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.

- **Garage Gate System ($145,000):** This is to replace the existing entry/exit gate system that is well past its useful life and is extremely limited in its technology and functionality.

Projected Impact on Future Operating Budgets	
Non-Recurring Capital Project	*Annual Operating Impact*
Garage Gate System	The Annual Operating costs are expected to increase for electronic monitoring, controls, and electronic payment processing. The replacement of the system is anticipated to lower maintenance costs. The age of the system has resulted in challenges obtaining replacement parts and maintenance.

- **Fire Department** – This department plans to spend $1,272,230 on 6 project-years over the course of the current 5-year capital improvement plan. This department is responsible for

the Borough owned apparatuses used by the Boroughs volunteer fire companies and currently anticipates the following notable capital projects:

- **Fire Engine ($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 $1,727,000 on 9 project-years over the course of the current 5-year capital improvement plan. This includes on-going police vehicle purchases ($800,000), an HVAC upgrade for police headquarters ($200,000), and a new roof and carport at the Police Station ($500,000).

- **Water Resources Department** – This department plans to spend $78,144,380 on 95 project-years over the course of the current 5-year capital improvement plan. The major cost-drivers are the Sewer System Rehabilitation ($13,500,000), Water System Rehabilitation Project ($8,000,000), a Water Treatment PFAS Project ($10,250,000), a Lead and GRR Service Line Replacement program ($3,000,000), the replacement of the Ridge Street Tank ($7,000,000), and a Bio-Solids Upgrade ($25,000,000). The following is a summary by type of asset:

  - Equipment – 27 project-years totaling $3,095,000 including a Water Meter Replacement program ($500,000), a Generator replacement project for Pump Station #3 ($250,000), Planning and Design for Pump Station #1 Upgrades ($250,000), Photovoltaic Cells at the Wastewater Treatment Plant ($500,000), a Tractor and Manure Spreader ($360,000), a Biosolids Backhoe ($150,000), and a Truck Washing Station ($100,000).

  - Infrastructure Improvements – 48 project-years totaling over $72.3 million. Projects include Sewer System Rehabilitation ($13,500,000), Lead and GRR Service Line Replacements ($3,000,000) Water System Rehabilitation ($8,000,000), Water Treatment PFAS Upgrade ($10,250,000), Bio-Solids Upgrade ($25,000,000), Transmission Line Replacement

($850,000), Headrace Improvement ($927,000) and the Ridge Street Tank Replacement ($7,000,000).

- Vehicles – 8 vehicles totaling $772,500 will be purchased over the five-year CIP. The purchases include four pickups, a dump truck, a tanker truck, a van, and the upfitting of an existing van.

- Building – 12 project-years totaling $1,919,880. This includes improvements both structurally and related to security for Borough Hall and the Public Works garage, as well as the construction of a new Sludge Transfer Station.

- **Transportation & Waste Management Department** – This department plans to spend $18,074,464 on 58 project-years over the course of the current 5-year capital improvement plan. $1,763,000 of the planned spending pertains to 6 project years towards Traffic Signal Upgrades. Also included in that is 1 project-year totaling over $4.7 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. The Noble Boulevard and Waggoner's Gap Road Multi-Use Trail Projects represent a combined $925,000 and two project years, while improvements to roadways and curbing account for $5,424,700 and represent 40 project-years. Finally the purchase of Trash Compactor and Recycling Trucks ($3,000,000) is budgeted over 2 project-years.

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.

- **Sustainable Community & Economic Planning Department** – This department plans to spend $100,000 on 1 project-years over the course of the current 5-year capital improvement plan. This project is the creation of a Small Area Plan, of which 50% is funded by a Municipal Assistance Planning grant.

- **Parks & Recreation Department** – This department plans to spend $1,033,650 on 16 project-years over the course of the current 5-year capital improvement plan. This includes the playground expansion – valley meadows park ($350,000), the Comprehensive Park, Recreation, and Open Space Plan ($100,000), in addition to various smaller equipment purchases ($23,050), building improvements ($469,400), and infrastructure improvements ($91,200).

Table 28.

2026-2030 Capital Improvements Plan
Summary by Department

Department	2026	2027	2028	2029	2030	Total	%
Administration	117,000	83,500	109,600	130,800	124,000	564,900	0.6%
Finance	395,000	75,000	175,000	134,100	100,000	879,100	0.9%
Fire	1,182,230	25,000	-	35,000	30,000	1,272,230	1.2%
Police	150,000	1,047,000	195,000	165,000	170,000	1,727,000	1.7%
Water Resources	11,566,500	32,590,000	21,437,000	5,308,880	7,242,000	78,144,380	76.8%
Transportation & Waste Management	8,225,964	4,790,500	2,830,000	1,114,000	1,114,000	18,074,464	17.8%
Sustainable Community & Economic Planning	100,000	-	-	-	-	100,000	0.1%
Parks & Recreation	280,650	130,600	500,000	-	122,400	1,033,650	1.0%
Total	**22,017,344**	**38,741,600**	**25,246,600**	**6,887,780**	**8,902,400**	**101,795,724**	

Table 29.

2026-2030 Capital Improvements Plan
Summary by Fund

Fund	2026	2027	2028	2029	2030	Total	%
Water	7,219,000	14,660,000	5,002,000	1,668,470	3,700,000	32,249,470	31.7%
Stormwater	799,250	1,135,000	1,400,000	175,520	-	3,509,770	3.4%
Sewer	3,413,000	16,535,000	15,000,000	3,368,470	3,507,000	41,823,470	41.1%
Solid Waste	600,000	2,400,000	-	-	-	3,000,000	2.9%
Capital Projects	8,827,094	3,172,600	2,905,600	784,270	831,400	16,520,964	16.2%
Parking	395,000	75,000	175,000	127,050	100,000	872,050	0.9%
Highway Aid	764,000	764,000	764,000	764,000	764,000	3,820,000	3.8%
Total	**22,017,344**	**38,741,600**	**25,246,600**	**6,887,780**	**8,902,400**	**101,795,724**	

Table 30.

2026-2030 Capital Improvements Plan
Summary by Type

Type	2026	2027	2028	2029	2030	Total	%
Equipment	4,200,380	4,343,100	569,600	515,800	948,400	10,577,280	10.4%
Infrastructure Improvements	16,862,964	32,231,500	24,217,000	5,619,000	7,399,000	86,329,464	84.8%
Building	796,500	1,747,000	300,000	273,880	160,000	3,277,380	3.2%
Vehicle	157,500	420,000	160,000	465,000	395,000	1,597,500	1.6%
Land Improvements	-	-	-	14,100	-	14,100	0.0%
Total	**22,017,344**	**38,741,600**	**25,246,600**	**6,887,780**	**8,902,400**	**101,795,724**	

Table 31.

2026-2030 Capital Improvements Plan

No.	Item	Type	2026	2027	2028	2029	2030	Total	Fund	Func.	Source
	Administration										
1	Borough Copiers	E	12,000	12,500	13,000	13,500	14,000	65,000	18	407	Cash
2	Backup & Disaster Recovery Server	E	15,000	-	-	15,000	-	30,000	18	407	Cash
3	Phone System	E	40,000	-	-	-	-	40,000	18	407	Cash
4	Security Camera Upgrades	E	50,000	50,000	50,000	50,000	50,000	250,000	18	407	Cash
5	CPD File Server	E	-	-	25,000	-	-	25,000	18	407	Cash
6	CPD & Borough Hall Firewalls & Switches	E	-	-	-	-	-	-	18	407	Cash
7	Toughbooks	E	-	21,000	21,600	22,300	-	64,900	18	407	Cash
8	Branch Office Firewalls and Switches	E	-	-	-	30,000	60,000	90,000	18	407	Cash
	Total		**117,000**	**83,500**	**109,600**	**130,800**	**124,000**	**564,900**			
	Finance										
9	Street Metering Program	E	75,000	50,000	-	-	-	125,000	32	445	Cash
10	EV Charging Stations	E	75,000	-	75,000	-	-	150,000	32	445	Cash
11	Electric Parking Enforcement Vehicle	V	-	25,000	-	-	-	25,000	32	445	Cash
12	E. Louther St. N Pavement - Mill/Pave	I	-	-	-	120,000	-	120,000	32	445	Mix[1]
13	Garage Repairs & Preventative Maint.	B	100,000	-	100,000	-	100,000	300,000	32	446	Cash
14	Garage Gate System	E	145,000	-	-	-	-	145,000	32	446	Cash
15	E. Louther St. N Landscaping/Stormwater	L	-	-	-	14,100	-	14,100	Split[1]	Split[1]	Cash
	Total		**395,000**	**75,000**	**175,000**	**134,100**	**100,000**	**879,100**			
	Fire										
16	Fire Engine	E	1,137,230	-	-	-	-	1,137,230	18	411	Mix[3]
17	Fire Engine Rescue Tools	E	30,000	-	-	-	-	30,000	18	411	Cash
18	Equipment Mounting on New Engine	E	15,000	-	-	-	-	15,000	18	411	Cash
19	Fire Extinguisher Simulator	E	-	25,000	-	-	-	25,000	18	411	Cash
20	5-Thermal Imaging Cameras	E	-	-	-	35,000	-	35,000	18	411	Cash
21	5 Gas Meters	E	-	-	-	-	30,000	30,000	18	411	Cash
	Total		**1,182,230**	**25,000**	**-**	**35,000**	**30,000**	**1,272,230**			
	Police										
22	HVAC	B	-	200,000	-	-	-	200,000	18	41A	Mix[1]
23	Roof & Carport	B	-	500,000	-	-	-	500,000	18	41A	Mix[1]
24	New Vehicles - Replace Two Per Year	V	150,000	155,000	160,000	165,000	170,000	800,000	18	41P	Cash
25	MVB3X Barricades	E	-	192,000	-	-	-	192,000	18	41P	Cash
26	Drone (5 Pilot certifications)	E	-	-	35,000	-	-	35,000	18	41P	Cash
	Total		**150,000**	**1,047,000**	**195,000**	**165,000**	**170,000**	**1,727,000**			
	Water Resources										
27	Water System Rehabilitation	I	2,000,000	500,000	2,500,000	500,000	2,500,000	8,000,000	6	449	Mix[1]
28	Water Meter Replacement	E	100,000	100,000	100,000	100,000	100,000	500,000	6	450	Cash
29	Replace Street Repair Utility Van (Truck #35)	V	-	75,000	-	-		75,000	6	449	Cash
30	Lead and GRR Service Line Replacement Program	I	-	-	1,000,000	1,000,000	1,000,000	3,000,000	6	449	Mix[1]
31	Lab Refrigerator	E	8,000	-	-	-		8,000	6	44L	Cash
32	WTP Fence	B	-	-	-	-	60,000	60,000	6	44P	Cash
33	WTP Flocculators VFD	E	18,000	-	-	-	-	18,000	6	44P	Cash
34	WTP #2 High Lift Pump Rebuild	I	100,000	-	-	-	-	100,000	6	44P	Cash
35	WTP Confined Space Gear	E	10,000	-	-	-	-	10,000	6	44P	Cash
36	WTP SCADA Replacement	E	60,000	-	-	-	-	60,000	6	44P	Cash
37	Transmission Line Replacement	I	850,000	-	-	-		850,000	6	44P	Mix[1]
38	Pump House Piping Replacements	I	-	-	475,000	-	-	475,000	6	44P	Mix[1]
39	Headrace Improvements	I	-	-	927,000	-	-	927,000	6	44P	Mix[1]
40	Ridge Street Tank Replacement	I	3,500,000	3,500,000	-	-	-	7,000,000	6	44P	Mix[1]
41	PFAS Project	I	250,000	10,000,000	-	-	-	10,250,000	6	44P	Mix[1]
42	Greenroof Investigation at Water Plant	B	-	180,000	-	-	-	180,000	6	44P	Cash
43	Water Plant Administration Building Roof	B	100,000	-	-	-	-	100,000	6	44P	Cash
44	Construct New Sludge Transfer Station	B	130,000	-	-	-	-	130,000	6	44P	Mix[1]
45	WTP Replace chlorine analyzer with new unit	E	10,000	-	-	-	-	10,000	6	44P	Cash
46	WTP Replace Service Truck No. 46	V	-	80,000	-	-	-	80,000	6	44P	Cash
47	Pomfret St Parking Sustainable Roof Infrastructure	B	100,000	-	-	-	-	100,000	7	447	Cash
48	Stormwater Eng. Eval./Sys. Improv.	I	110,000	100,000	100,000	100,000	-	410,000	7	447	Mix[1]
49	Stormwater - PW Field Yard (BMP)	I	-	20,000	-	-	-	20,000	7	447	Cash
50	Chesapeake Bay PRP Improv. Projects	I	60,000	60,000	-	-	-	120,000	7	447	Mix[1]
51	W. High Street Stormwater Improv.(BMP)	I	-	100,000	200,000	-	-	300,000	7	447	Mix[1]
52	Borough Facilities (BMP)	I	40,000	40,000	-	-	-	80,000	7	447	Mix[1]
53	Lamberton MS (S. Hanover) (BMP)	I	-	40,000	100,000	-	-	140,000	7	447	Mix[1]
54	Thornwald Park (BMP)	I	60,000	500,000	-	-	-	560,000	7	447	Mix[1]
55	N Pitt and I St Storm Rehabilitation?	I	-	50,000	1,000,000	-	-	1,050,000	7	447	Mix[1]
56	Orange Street Basin Conversion	I	350,000	-	-	-	-	350,000	7	447	Mix[1]
57	Sewer System Rehabilitation	I	1,500,000	3,000,000	3,000,000	3,000,000	3,000,000	13,500,000	8	425	Mix[1]
58	Lab Building Boiler Replacement	E	-	-	-	-	57,000	57,000	8	42L	Mix[2]
59	Refrigerated All Weather Wastewater Sampler	E	-	15,000	-	-	15,000	30,000	8	42L	Mix[2]
60	Pump Station #3 Generator Replacement	E	-	-	-	-	250,000	250,000	8	42M	Mix[2]

Table 31 Continued).

2026-2030 Capital Improvements Plan

No.	Item	Type	2026	2027	2028	2029	2030	Total	Fund	Func.	Source
61	Pump Station #1 Upgrade Planning & Design	E	250,000	-	-	-	-	250,000	8	42M	Mix[2]
62	WWTP SCADA Replacement	E	40,000	-	-	-	-	40,000	8	42P	Mix[2]
63	WWTP HVAC Blower Building Replacement	E	20,000	-	-	-	-	20,000	8	42P	Mix[2]
64	WWTP Secondary Clarifiers Stage 1 and 2 RAS Stilling Wells	E	150,000	-	-	-	-	150,000	8	42P	Mix[2]
65	WWTP Clarifer Pit Valves and Sump	E	150,000	-	-	-	-	150,000	8	42P	Mix[2]
66	Photovoltaic Cells at WWTP	E	-	500,000	-	-	-	500,000	8	42P	Mix[1]
67	WWTP Stage 1 & 2 Clarifier Spur Gear Drive	E	-	200,000	-	-	-	200,000	8	42P	Mix[2]
68	Biosolids Digester Mixer	E	185,000	-	-	-	-	185,000	8	42S	Mix[2]
69	Biosolids Pickup Truck	V	-	85,000	-	-	-	85,000	8	42S	Mix[2]
70	Biosolids Tandum Dump Truck	V	-	-	-	300,000	-	300,000	8	42S	Mix[2]
71	Biosolids/Residuals Tanker Truck	V	-	-	-	-	60,000	60,000	8	42S	Mix[2]
72	Tractor and Manure Spreader	E	-	360,000	-	-	-	360,000	8	42S	Mix[2]
73	Bio Solids Backhoe	E	-	150,000	-	-	-	150,000	8	42S	Mix[2]
74	Bio Solids Upgrade	I	1,000,000	12,000,000	12,000,000	-	-	25,000,000	8	42S	Mix[2]
75	Utility Truck	V	-	-	-	-	85,000	85,000	8	42S	Mix[2]
76	Sewer Plant Forklift	E	35,000	-	-	-	-	35,000	8	42P	Cash
77	Relocate Fence at Compost Site	B	21,000	-	-	-	-	21,000	18	427	Cash
78	Molly Pitcher Cemetery	I	35,000	35,000	35,000	35,000	35,000	175,000	18	430	Cash
79	Borough Hall Building Improvements	B	100,000	850,000		-	-	950,000	Split[2]	Split[2]	Mix[1]
80	Garage Paving	I	-	50,000	-	-	-	50,000	Split[3]	Split[3]	Cash
81	Field Operations Garage Fence Replacement	B	-	-	-	50,000	-	50,000	Split[3]	Split[3]	Cash
82	Field Ops Garage Storage Sheds	B	30,000	-	-	-	-	30,000	Split[3]	Split[3]	Cash
83	FO Garage Improvements	B	75,000	-	-	-	-	75,000	Split[3]	Split[3]	Cash
84	Field Operations Garage Roof Replacement	B	-	-	-	223,880	-	223,880	Split[3]	Split[3]	Mix[1]
85	Truck Washing Station	E	100,000	-	-	-	-	100,000	Split[3]	Split[3]	Cash
86	MS4 Van Upfit	V	7,500	-	-	-	-	7,500	Split[5]	Split[5]	Cash
87	Lab Truck Replacement	V	-	-	-	-	80,000	80,000	Split[5]	Split[5]	Cash
88	Fuel Management System Upgrade	E	12,000	-	-	-	-	12,000	Split[3]	Split[3]	Cash
	Total		**11,566,500**	**32,590,000**	**21,437,000**	**5,308,880**	**7,242,000**	**78,144,380**			
	Transportation & Waste Management										
89	School Zone Flashers	E	30,000	-	-	-	-	30,000	18	433	Cash
90	Traffic Signal Upgrades - One Per Year	E	250,000	250,000	250,000	250,000	250,000	1,250,000	18	433	Cash
91	Hanover & High St. Adaptive Signal Control Optimization	E	513,000	-	-	-	-	513,000	18	433	Mix[3]
92	Vision Zero Plan/Traffic Improvements	I	244,700	50,000	50,000	50,000	50,000	444,700	18	433	Mix[3]
93	SS4A Quickbuild	I	125,000	200,000	200,000	-	-	525,000	18	433	Cash
94	Bedford E Street Transportation Improvements	I	325,000	-	-	-	-	325,000	18	433	Mix[1]
95	Trash Compactor Truck and Recycling Collections Truck	E	600,000	2,400,000	-	-	-	3,000,000	9	427	Bonds
96	Noble Boulevard Multi-Use Trail Project	I	315,000	500,000	1,000,000	-	-	1,815,000	18	430	Mix[3]
97	Waggoner's Gap Multi-Use Trail Project	I	200,000	516,500	516,000	-	-	1,232,500	18	430	Cash
98	Alleyway Improvements	I	50,000	50,000	50,000	50,000	50,000	250,000	18	430	Cash
99	Street Paving	I	300,000	300,000	300,000	300,000	300,000	1,500,000	35	430	Cash
100	Curb Ramp Upgrades	I	260,000	260,000	260,000	260,000	260,000	1,300,000	35	430	Cash
101	Crack Sealing	I	24,000	24,000	24,000	24,000	24,000	120,000	35	430	Cash
102	Microsurfacing	I	95,000	95,000	95,000	95,000	95,000	475,000	35	430	Cash
103	Dry Milling	I	85,000	85,000	85,000	85,000	85,000	425,000	35	430	Cash
104	Carlisle Urban Redevelopment Plan (TIF) -PROJECT 1	I	4,769,264	-	-	-	-	4,769,264	18	413	Mix[3]
105	Thermoplastic Road Markings Outside of Road Diet	I	25,000	-	-	-	-	25,000	18	433	Cash
106	Road Paint Machine	E	15,000	-	-	-	-	15,000	18	433	Cash
107	Road Diet Pavement Markings	I	-	60,000	-	-	-	60,000	18	433	Cash
	Total		**8,225,964**	**4,790,500**	**2,830,000**	**1,114,000**	**1,114,000**	**18,074,464**			
108	**Sustainable Community & Economic Planning**										
	Small Area Plan	I	100,000	-	-	-		100,000	18	413	Mix[3]
	Total		**100,000**	**-**	**-**	**-**	**-**	**100,000**			
	Parks & Recreation										
109	Tot Pool Filter Pump Replacement	E	-	6,200	-	-	-	6,200	18	453	Cash
110	Playground Expansion - Valley Meadows Park	I	-	50,000	300,000	-	-	350,000	18	454	Mix[1]
111	Comprehensive Park, Recreation, and Open Space Plan	I	90,000	10,000	-	-	-	100,000	18	454	Cash
112	Parks Maintenance Garage Facility Improvements	B	71,000	-	-	-	-	71,000	18	454	Cash
113	Thornwald Park Ampitheater	B	12,000	-	-	-	-	12,000	18	454	Cash
114	Fort LeTort Improvements (CDBG)	E	38,500	-	-	-	-	38,500	18	454	Mix[3]
115	Mooreland Tennis Courts - Northside	I	-	36,000	-	-	-	36,000	18	454	Cash
116	Main Pool Pit Lining Replacement	B	-	17,000	-	-	-	17,000	18	453	Cash
117	Main Pool Filter Sand Replacement	E	-	-	-	-	20,000	20,000	18	453	Cash
118	Community Center Second Floor HVAC	B	-	-	200,000	-	-	200,000	18	458	Cash
119	Community Center Fire Panel	B	57,500	-	-	-	-	57,500	18	458	Cash
120	2 Mowing decks - Kubota mowers	E	11,650	-	-	-	-	11,650	18	454	Cash

Table 31 (Continued).

2026-2030 Capital Improvements Plan

No.	Item	Type	2026	2027	2028	2029	2030	Total	Fund	Func.	Source
121	32 ft. Single Person Mast Lift	E	-	11,400	-	-	-	11,400	18	458	Cash
122	Elevator Hydrofit Mod Package	E	-	-	-	-	102,400	102,400	18	458	Cash
	Total		**280,650**	**130,600**	**500,000**	**-**	**122,400**	**1,033,650**			
	Grand Total		**22,017,344**	**38,741,600**	**25,246,600**	**6,887,780**	**8,902,400**	**101,795,724**			

Split[1]: Funds (7,32) Functions (447,445)
Split[2]: Funds (6,7,8,18) Functions (402,409,402,,447)
Split[3]: Funds (6,7,8,18) Functions (449,447,425,430)
Split[4]: Funds (7,18) Functions (430,447)
Split[5]: Funds (6,8) Functions (42L,44L)
Split[6]: Funds (1,6,7,8) Functions (411,41A, 430, 454, 44P,44L, 447, 42P, 42S)
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 401 = Manager's Office	Function 447 = Stormwater Operations
Fund 6 = Water Fund	Function 402 = Finance	Function 449 = Water Lines Maintenance
Fund 7 = Storm Water Fund	Function 403 = Tax Collection	Function 451 = Parks & Recreation Admin
Fund 8 = Sewer Fund	Function 406 = Personnel	Function 452 = Recreation Services
Fund 9 = Solid Waste Fund	Function 407 = Information Technology	Function 453 = Swimming Pool
Fund 18 = Capital Projects Fund	Function 408 = Public Works Administration	Function 454 = Parks Maintenance
Fund 32 = Parking Fund	Function 409 = Borough Hall Maintenance	Function 458 = Community Center
Fund 35 = Highway Aid Fund	Function 411 = Fire Department	Function 41A = Police Administration
	Function 413 = Code Enforcement	Function 41I = Police Investigation
	Function 425 = Sewer Collection System	Function 41P = Police Patrol
	Function 427 = Solid Waste Collection & Disposal	Function 42L = Sewer Lab
	Function 430 = Public Works Field Operations	Function 42M = Lift Stations
	Function 431 = Street Cleaning	Function 42P = Wastewater Treatment Plant
	Function 433 = Traffic Control	Function 42S = Bio-Solids Removal
	Function 434 = Street Lighting	Function 44L = Water Lab
	Function 445 = Parking Operations	Function 44P = Water Treatment Plant
	Function 446 = Parking Garage	

Table 32.

2026-2030 Capital Improvements Plan
Summary of Borrowing Needs

Series	Water	Stormwater	Sewer	Solid Waste	Capital Projects	Parking	Total
2026	-	-	506,305	600,000	3,153,978	-	4,260,283
2027	11,370,000	882,000	8,936,386	2,400,000	1,210,000	-	24,798,386
2028	3,921,600	1,120,000	7,989,120	-	1,080,000	-	14,110,720
2029	1,244,776	124,776	2,584,504	-	84,776	96,000	4,134,832
2030	2,800,000	-	2,617,510	-	40,000	-	5,457,510
Total	**19,336,376**	**2,126,776**	**22,633,825**	**3,000,000**	**5,568,754**	**96,000**	**52,761,731**



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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.

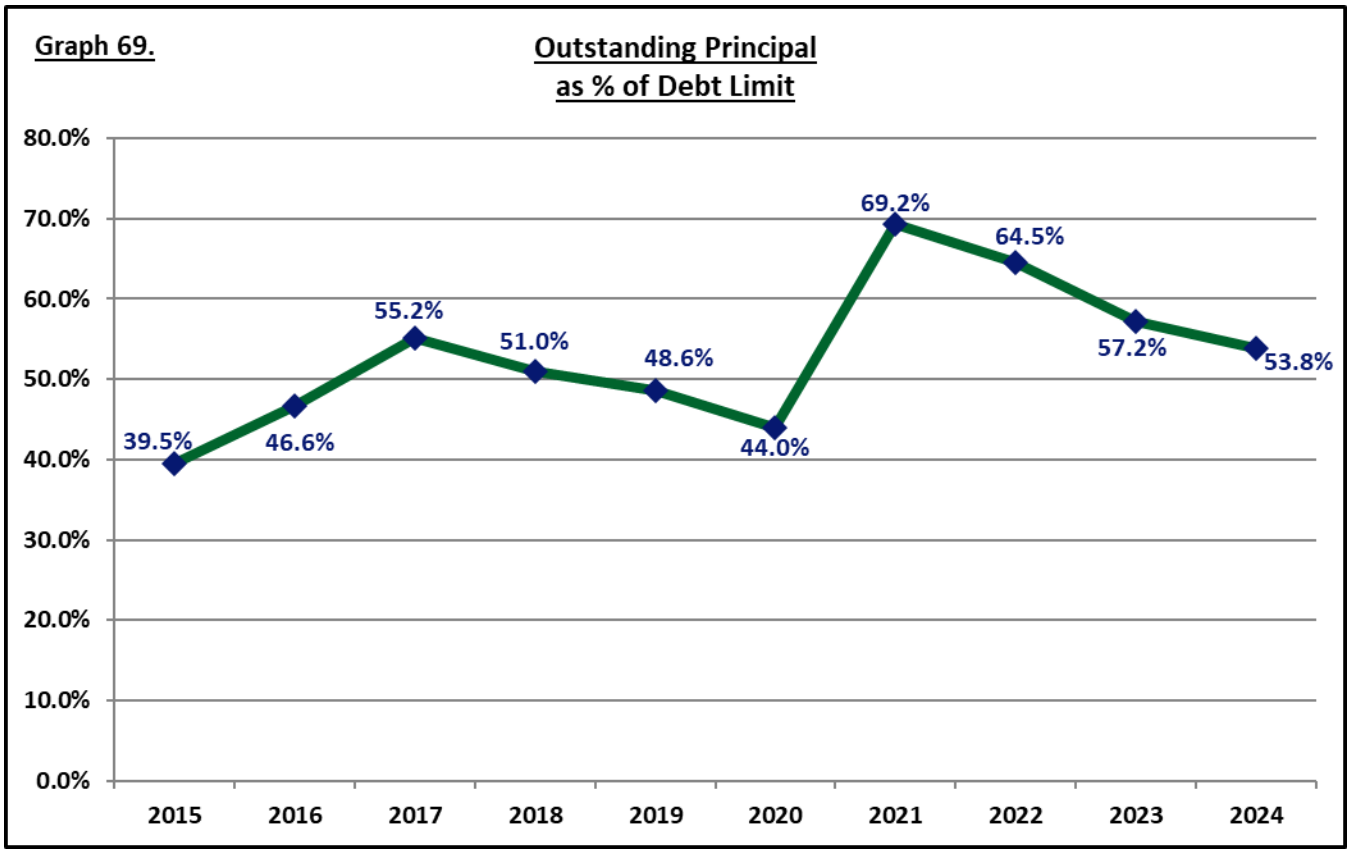
Under state law, the Borough's debt is exempt from personal property taxes in the state. Interest on the debt is also exempt from state corporate net income taxes and from personal income taxation by the state or by any of its political subdivisions.

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 2024, the last year calculated by an independent auditor during the annual financial audit of the Borough's financial statements.

Debt Limit Calculation		
Average Borrowing Base Revenue		
	$ 27,987,688	2022 Revenue
	$ 30,313,947	2023 Revenue
+	$ 34,674,605	2024 Revenue
	$ 92,976,240	3-Year Revenue Total
÷	3	Number of Years
	$ 30,992,080	**Average Borrowing Base Revenue**
Legal Debt Limit		
	$ 30,992,080	**Average Borrowing Base Revenue**
x	250.0%	Debt Limit Percentage
	$ 77,480,200	**Debt Limit**
-	41,685,899	Existing Debt Applicable to Debt Limit
	$ 35,794,301	**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, 2025 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	6,970,000	46,776	1,240,504	2,681,780	25,034	2,856,365	-	119,541
2017B	3,815,000	684,411	-	1,316,938	-	1,813,651	-	-
2021	18,765,000	28	4,910,499	3,747,894	1,125,000	8,974,061	-	7,518
2024	5,465,000	-	870,000	4,595,000	-	-	-	-
Total	35,015,000	731,215	7,021,003	12,341,612	1,150,034	13,644,077	-	127,059

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

Table 33A.

2026 Debt Service Principal By Fund (Existing Debt)

Debt Series	Total	General	Capital Projects	Water	Stormwater	Sewer	Solid Waste	Parking
2017A	425,000	6,223	137,962	127,704	1,192	136,017	-	15,902
2017B	1,735,000	311,259	-	598,922	-	824,819	-	-
2021	1,145,000	27	230,499	267,894	45,000	594,061	-	7,518
2024	110,000	-	25,000	85,000	-	-	-	-
Total	3,415,000	317,509	393,461	1,079,520	46,192	1,554,898	-	23,421

Table 33B.

2026 Debt Service Interest By Fund (Existing Debt)

Debt Series	Total	General	Capital Projects	Water	Stormwater	Sewer	Solid Waste	Parking
2017A	190,175	1,125	31,052	74,778	698	79,646	-	2,875
2017B	152,600	27,376	-	52,678	-	72,546	-	-
2021	570,375	1	137,356	108,113	31,694	292,834	-	376
2024	218,600	-	34,800	183,800	-	-	-	-
Total	1,131,750	28,503	203,209	419,369	32,392	445,026	-	3,251

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, largely based on the need to fund significant expenditures related to improvements to the water and sewer systems. Despite issuing debt in 2024, this ratio has remained fairly consistent as the Borough does not issue more debt than is necessary for relatively immediate needs. This ratio is illustrated in the graph below:

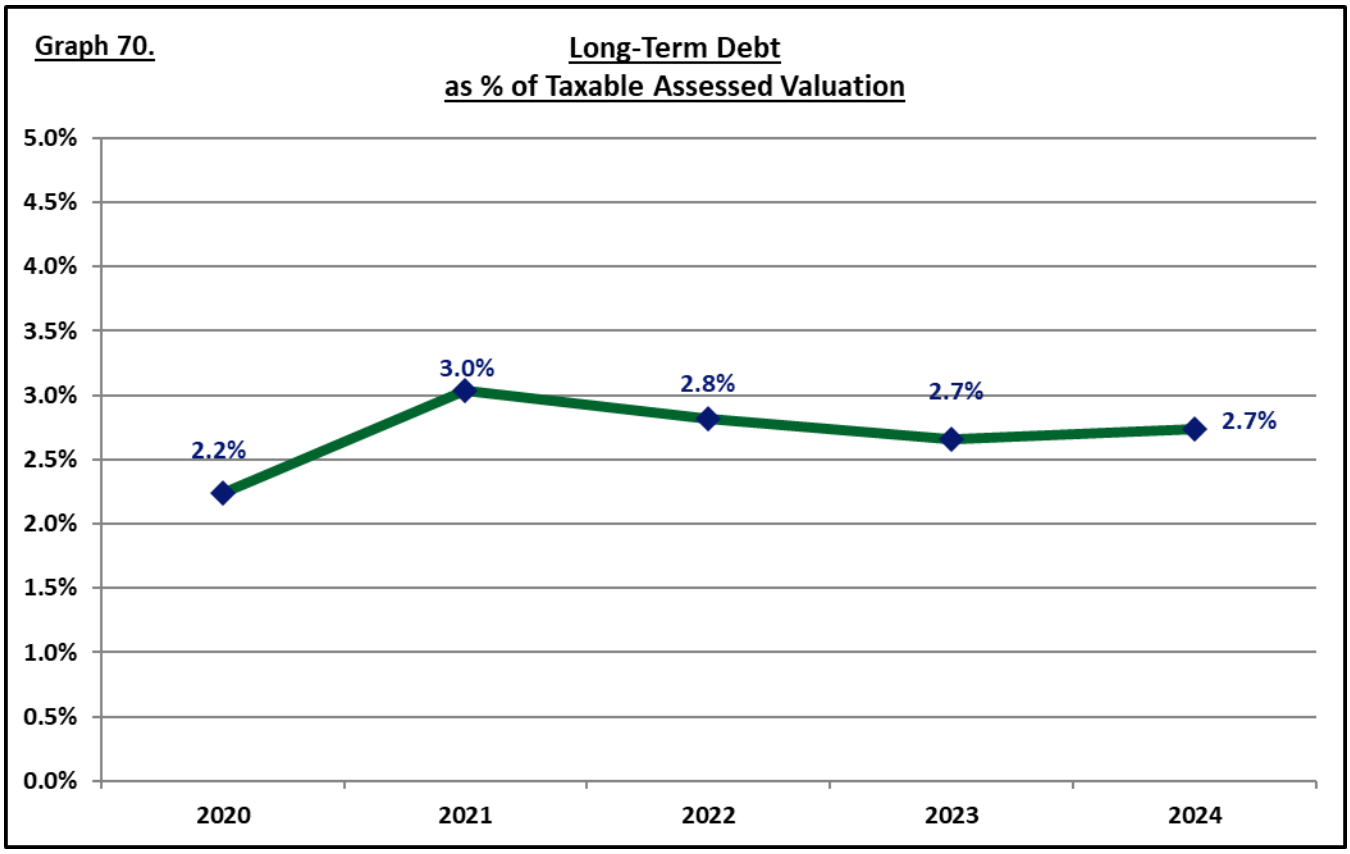


Table 34.
Summary of General Obligation Debt Service - All Funds

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
12/31/2026	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:	8,749,088	4,099,600	23,313,220	9,169,800
Principal:	6,970,000	3,815,000	18,765,000	5,465,000
Interest:	1,779,088	284,600	4,548,219	3,704,800

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
12/31/2026	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:	51,649	735,468	28
Principal:	46,776	684,411	28
Interest:	4,873	51,057	0

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
12/31/2026	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:	1,426,449	6,221,262	1,323,600
Principal:	1,240,504	4,910,499	870,000
Interest:	185,945	1,310,763	453,600

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
12/31/2026	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:	3,441,417	1,415,182	4,714,570	7,846,200
Principal:	2,681,780	1,316,938	3,747,894	4,595,000
Interest:	759,637	98,244	966,676	3,251,200

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
12/31/2026	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:	32,125	1,423,963
Principal:	25,034	1,125,000
Interest:	7,091	298,963

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
12/31/2026	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:	3,665,456	1,948,950	10,945,502
Principal:	2,856,365	1,813,651	8,974,061
Interest:	809,091	135,299	1,971,441

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
12/31/2026	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:	131,991	-	7,894
Principal:	119,541	-	7,518
Interest:	12,450	-	376

APPENDICES



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Full-Time Employee Summary

Carlisle All-America City 2021

Table 41.

Full-Time Employees Summary Schedule

Department/Function	2022	2023	2024	2025	2026
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***	***1.00***
Co-Responder	-	-	-	1.00	1.00
Human Resources / Risk Management	***1.00***	***3.00***	***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	1.00
Compensation Coordinator	-	1.00	1.00	1.00	1.00
Sub-total	**5.00**	**7.00**	**7.00**	**8.00**	**8.00**
Finance					
Finance Operations	***5.00***	***5.00***	***4.75***	***4.75***	***4.75***
Director of Finance	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	0.75	0.75	0.75
Payroll Specialist	1.00	-	-	-	-
Senior Accounting Specialist	-	1.00	1.00	1.00	1.00
Accounts Payable/Receivable Specialist	1.00	1.00	1.00	1.00	1.00
Customer Service Specialist	1.00	1.00	1.00	1.00	1.00
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	***1.05***	***0.30***	***0.55***	***0.55***	***1.18***
Assistant Finance Director	-	-	0.25	0.25	0.25
Parking & Utilities Supervisor	0.75	-	-	-	-
Construction Inspector	-	-	-	-	0.03
GIS Analyst	-	-	-	-	0.30
Senior Planner	-	-	-	-	0.30
Director of SCEP	0.30	0.30	0.30	0.30	0.30

Table 41. (Continued)

Full-Time Employees Summary Schedule

Department/Function	2022	2023	2024	2025	2026
Utility Billing & Collection	***1.25***	***1.00***	***1.00***	***1.00***	***1.00***
Parking & Utilities Supervisor	0.25	-	-	-	-
Utilities Specialist	1.00	1.00	1.00	1.00	1.00
Sub-total	**8.30**	**7.30**	**7.30**	**7.30**	**7.93**
Fire					
Fire Department	***-***	***-***	***-***	***-***	***-***
Fire Chief (Part-Time Only)	-	-	-	-	-
Sub-total	**-**	**-**	**-**	**-**	**-**
Police					
Administration	***5.00***	***4.00***	***4.00***	***4.00***	***4.00***
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	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
Evidence Technician	-	-	-	-	1.00
Investigation	***3.00***	***3.00***	***3.00***	***3.00***	***3.00***
Police Detective Sergeant	-	-	-	-	-
Police Detective	3.00	3.00	3.00	3.00	3.00
Patrol	***27.00***	***28.00***	***28.00***	***27.00***	***29.00***
Police Lieutenant	***-***	***-***	***-***	***-***	***1.00***
Police Sergeant	5.00	4.00	4.00	4.00	4.00
Police Corporal	5.00	4.00	4.00	4.00	3.00
Police Patrolman	17.00	20.00	20.00	19.00	21.00
Sub-total	**35.00**	**35.00**	**35.00**	**34.00**	**36.00**

Table 41. (Continued)

Full-Time Employees Summary Schedule

Department/Function	2022	2023	2024	2025	2026
Sustainable Community & Economic Planning					
Code Enforcement	***5.27***	***6.27***	***6.27***	***5.50***	***6.51***
Director of SCEP	0.50	0.50	0.50	0.50	0.50
Senior Planner	-	-	-	1.00	0.50
Planner II	-	1.00	1.00	-	-
Chief Codes / Assistant Zoning Officer	1.00	1.00	1.00	1.00	1.00
Planning/Zoning/Codes Manager	-	-	-	-	-
Codes Officer	3.00	3.00	3.00	3.00	2.00
Admin Office Specialist	0.67	0.67	0.67	-	0.67
GIS Analyst	-	-	-	-	0.50
Construction Inspector	-	-	-	-	0.24
Economic Development Coordinator	-	-	-	-	1.00
Floodplain & MS4 Coordinator	0.10	0.10	0.10	-	0.10
Sub-total	**5.27**	**6.27**	**6.27**	**5.50**	**6.51**
Water Resources					
Field Operations	***16.75***	***16.75***	***20.00***	***19.35***	***21.70***
Director of Water Resources	-	-	-	1.00	0.75
Director of Transportation & Waste Management	-	-	-	0.75	0.75
Director of Public Works / Engineer	0.75	0.75	0.75	-	-
Director of SCEP	0.10	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	-	-	-
Auto Mechanic I	-	-	-	-	-
Auto Mechanic II	1.00	1.00	1.00	1.00	1.00
Crewleader	3.00	3.00	3.00	3.00	3.00
Equipment Operator	3.00	3.00	2.00	2.00	2.00
Facilities Manager	-	-	1.00	1.00	1.00
Field Operations Manager	-	-	-	-	-
Foreman	1.00	1.00	1.00	1.00	1.00
Maintainer	3.00	3.00	8.00	7.00	8.00
Maintainer II	3.00	3.00	1.00	-	-
Maintainer III	-	-	-	1.00	1.00
Engineering Technician	-	-	-	-	0.75
Construction Inspector	-	-	-	-	0.75
GIS Analyst	-	-	-	-	0.10
Senior Planner	-	-	-	-	0.10
Floodplain & MS4 Coordinator	0.90	0.90	0.90	1.00	0.90

Table 41. (Continued)

Full-Time Employees Summary Schedule

Department/Function	2022	2023	2024	2025	2026
Solid Waste Collection & Disposal	***0.43***	***0.43***	***0.43***	***0.10***	***0.63***
Director of SCEP	0.10	0.10	0.10	0.10	0.10
GIS Analyst	-	-	-	-	0.10
Senior Planner	-	-	-	-	0.10
Admin Office Specialist	0.33	0.33	0.33	-	0.33
Laboratory	***6.00***	***6.00***	***5.50***	***5.50***	***4.50***
Lab Supervisor	1.00	1.00	1.00	1.00	1.00
BioSolids Supervisor	0.50	0.50	0.50	0.50	0.50
Lab Technician	4.50	4.50	4.00	4.00	3.00
Biosolids	***3.50***	***3.50***	***3.50***	***3.50***	***2.50***
BioSolids Supervisor	0.50	0.50	0.50	0.50	0.50
Biosolids Operator	3.00	3.00	3.00	3.00	2.00
Wastewater Treatment Plant	***8.00***	***8.00***	***7.00***	***7.00***	***6.00***
Wastewater Treatment Plant Supervisor	1.00	1.00	1.00	1.00	1.00
Treatment Plant Operator - Licensed	5.00	5.00	2.00	2.00	2.00
Treatment Plant Operator - Unlicensed	-	-	2.00	2.00	1.00
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	***8.50***	***8.50***	***8.50***	***8.50***	***7.75***
Director of Water Resources	-	-	-	-	0.25
Water Resources Operations Manager	0.50	0.50	0.50	0.50	0.50
Water Plant Senior Operator	1.00	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	4.00
Treatment Plant Operator - Unlicensed	1.00	1.00	1.00	1.00	1.00
Sub-total	**45.18**	**45.18**	**46.93**	**45.95**	**45.08**

Table 41. (Continued)

Full-Time Employees Summary Schedule

Department/Function	2022	2023	2024	2025	2026
Transportation & Waste Management					
Administration & Engineering	***3.25***	***4.25***	***3.50***	***3.25***	***2.50***
Director of Transportation & Waste Management	-	-	-	0.25	0.25
Director of Public Works / Engineer	0.25	0.25	0.25	-	-
Assistant Borough Engineer	-	1.00	0.25	-	-
Engineering Technician	1.00	1.00	1.00	1.00	0.25
Construction Inspector	1.00	1.00	1.00	1.00	-
Roadmaster/Solid Waste Manager	-	-	-	-	1.00
Engineering Clerk	1.00	1.00	1.00	1.00	1.00
Traffic Control	***1.60***	***1.60***	***1.60***	***1.60***	***1.80***
Traffic Supervisor	0.80	0.80	0.80	0.80	0.80
Traffic Maintainer	0.80	0.80	0.80	0.80	1.00
Street Lighting	***0.40***	***0.40***	***0.40***	***0.40***	***0.20***
Traffic Supervisor	0.20	0.20	0.20	0.20	0.20
Traffic Maintainer	0.20	0.20	0.20	0.20	-
Sub-total	**5.25**	**6.25**	**5.50**	**5.25**	**4.50**
Parks & Recreation					
Administration	***2.00***	***1.00***	***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	-	-	-	-
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	***5.00***	***5.00***	***3.00***	***3.00***	***4.00***
Parks Maintenance Crew Leader	1.00	1.00	1.00	1.00	1.00
Parks Maintainer	4.00	4.00	2.00	2.00	3.00
Sub-total	**9.00**	**8.00**	**6.00**	**6.00**	**7.00**
Total	**113.00**	**115.00**	**114.00**	**112.00**	**115.00**

Full-Time Employee Changes:

The 2026 Budget continues to reflect the modification of positions based on changing programing and a detailed review on what positions would best serve the Borough. Major staffing changes include the following:

- Added a "Senior Planner" position to the Sustainable Community & Economic Development Department. This position was created in 2025 but was not included as a budgetary position.
- Added an "Economic Development Coordinator" position to the Sustainable Community & Economic Development Department.
- Added an "Evidence Technician" position to Police Department.
- Added a "Maintainer" position to the Water Resources Department.
- Added a "Road Master/Solid Waste Manager" position to the Transportation & Waste Management Department.

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

Schedule 1

	Fiscal Year				
	2024	**2023** [d]	**2022** [c]	**2021**	**2020**
Governmental activities					
Net investment in capital assets	$ 21,112,562	$19,111,062	$ 18,114,103	$ 15,327,086	$ 14,799,272
Restricted	16,174,379	9,221,339	7,557,340	5,685,534	2,600,104
Unrestricted	13,487,723	12,627,393	9,030,442	8,396,492	8,118,910
Total governmental activities net position	$ 50,774,664	$40,959,794	$ 34,701,885	$ 29,409,112	$ 25,518,286
Business-type activities					
Net investment in capital assets	$ 23,614,280	$22,742,992	$ 22,784,204	$ 21,711,225	$ 22,589,169
Restricted	293,172	-	-	-	-
Unrestricted	31,102,839	29,559,411	26,495,257	25,323,464	22,668,779
Total business-type activities net position	$ 55,010,291	$52,302,403	$ 49,279,461	$ 47,034,689	$ 45,257,948
Primary government					
Net investment in capital assets	$ 44,726,842	$41,854,054	$ 40,898,307	$ 37,038,311	$ 37,388,441
Restricted	16,174,379	9,221,339	7,557,340	5,685,534	2,600,104
Unrestricted	44,590,562	42,186,804	35,525,699	33,719,956	30,787,689
Total primary government net position	$ 105,784,955	$93,262,197	$ 83,981,346	$ 76,443,801	$ 70,776,234

[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.

[d] During 2023 the Borough implemented the provisions of GASB 96. Prior year amounts have not been restated and are shown based on the reporting requirements prior to the implementation of GASB 96

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				
	2024	**2023**	**2022**	**2021**	**2020**
Program Revenues					
Governmental Activities:					
Charges for Services:					
General government	$ 312,615	$ 329,679	$ 349,812	$ 345,476	$ 346,724
Public safety	467,520	588,753	636,063	271,678	250,898
Public services	47,887	71,370	124,918	78,851	37,174
Parks and recreation	446,440	414,326	362,337	288,782	110,814
Operating grants and contributions	3,946,388	5,196,886	4,870,832	2,184,293	1,985,355
Capital grants and contributions	4,522,182	1,237,296	2,527,922	2,150,082	1,348,420
Total governmental activities program revenues	9,743,032	7,838,310	8,871,884	5,319,162	4,079,385
Business-type Activities:					
Charges for Services:					
Water	4,926,746	4,561,140	4,843,201	4,289,546	4,286,922
Sewer	6,804,920	6,483,278	6,483,274	6,131,551	6,105,810
Parking	627,565	660,282	659,417	663,845	400,579
Solid Waste	2,028,002	1,897,232	1,071,113	1,487,037	1,434,687
Stormwater	1,760,514	1,745,763	1,742,595	1,701,166	1,767,087
Operating grants and contributions	118,809	196	-	46,906	55,074
Capital grants and contributions	175,688	95,815	326,931	147,167	323,801
Total business-type activities program revenues	16,442,244	15,443,706	15,126,531	14,467,218	14,373,960
Total primary government program revenues	$ 26,185,276	$ 23,282,016	$ 23,998,415	$ 19,786,380	$ 18,453,345
Expenses					
Governmental Activities:					
General government	$ 1,629,086	$ 2,304,152	$ 2,397,128	$ 1,791,665	$ 1,996,953
Public safety	6,589,643	6,234,842	6,984,227	5,298,260	5,660,761
Public services	1,573,762	1,642,420	1,604,082	1,514,763	1,709,843
Culture and recreation	1,069,228	1,105,839	1,580,301	992,190	893,308
Conservation and community development	263,915	346,059	452,443	854,675	471,282
Interest on long-term debt	195,571	231,253	291,978	313,012	250,103
Total governmental activities expenses	$ 11,321,205	$11,864,565	$ 13,310,159	$ 10,764,565	$ 10,982,250
Business-type Activities:					
Water	$ 5,025,373	$ 4,319,963	$ 4,219,490	$ 3,689,493	$ 3,447,981
Sewer	6,204,643	5,813,663	5,986,997	5,721,946	5,448,124
Parking	664,148	547,931	561,506	514,040	538,817
Solid Waste	1,994,612	1,892,314	1,318,955	1,675,340	1,656,256
Stormwater	1,752,906	1,441,319	1,318,665	1,138,103	1,055,188
Total business-type activities expenses	15,641,682	14,015,190	13,405,613	12,738,922	12,146,366
Total primary government expense	$ 26,962,887	$ 25,879,755	$ 26,715,772	$ 23,503,487	$ 23,128,616
Net (Expense)/Revenue					
Governmental activities	$ (1,578,173)	$ (4,026,255)	$ (4,438,275)	$ (5,445,403)	$ (6,902,865)
Business-type activities	800,562	1,428,516	1,720,918	1,728,296	2,227,594
Total primary government net expense	$ (777,611)	$ (2,597,739)	$ (2,717,357)	$ (3,717,107)	$ (4,675,271)

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

Schedule 2 (Continued)

	Fiscal Year				
	2024	**2023**	**2022**	**2021**	**2020**
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Real estate	$ 5,739,938	$ 5,273,655	$ 5,137,010	$ 5,152,302	$ 5,143,699
Earned income	2,733,495	2,655,504	2,444,004	2,339,350	2,195,815
Real estate transfer	1,144,668	489,293	599,808	553,436	457,392
Other	856,570	879,893	884,632	859,215	816,775
Investment earnings	1,118,115	933,513	269,195	7,074	94,104
Unrestricted grants and contributions	-	-	-	425,350	-
Miscellaneous	70,938	51,746	396,399	(498)	81,317
	5,494	560			
Transfers	(276,175)	-	-	-	(73,124)
Total governmental activities	11,393,043	10,284,164	9,731,048	9,336,229	8,715,978
Business-type Activities:					
Investment earnings	1,593,823	1,545,844	492,157	8,887	152,146
Gain on sale of capital asset	1,086	-	452	-	-
Miscellaneous	36,242	48,582	31,245	39,558	41,383
Transfers	276,175	-	-	-	73,124
Total business-type activities	1,907,326	1,594,426	523,854	48,445	266,653
Total primary government	$ 13,300,369	$ 11,878,590	$ 10,254,902	$ 9,384,674	$ 8,982,631
Change in Net Position					
Governmental activities	$ 9,814,870	$ 6,257,909	$ 5,292,773	$ 3,890,826	$ 1,813,113
Business-type activities	2,707,888	3,022,942	2,244,772	1,776,741	2,494,247
Total primary government	$ 12,522,758	$ 9,280,851	$ 7,537,545	$ 5,667,567	$ 4,307,360

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				
	2024	**2023**	**2022**	**2021**	**2020**
General Fund					
Nonspendable	$ 298,800	$ 324,835	$ 333,784	$ 422,998	$ 316,531
Spendable					
Restricted	20,444	18,658	17,776	19,175	53,735
Committed	517,216	516,431	501,911	598,344	597,878
Assigned	795,861	1,910,800	1,954,258	1,034,326	985,233
Unassigned	13,054,544	9,912,599	9,015,736	7,783,269	7,405,190
Total General Fund	14,686,865	12,683,323	11,823,465	9,858,112	9,358,567
Capital Projects Fund					
Nonspendable	-	-	-	-	-
Spendable					
Restricted	13,906,123	9,209,497	6,462,746	4,463,193	1,159,094
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Capital Projects Fund	13,906,123	9,209,497	6,462,746	4,463,193	1,159,094
All Other Governmental Funds					
Restricted	1,081,617	1,073,312	1,094,594	1,314,151	1,417,875
Total All Other Governmental Funds	1,081,617	1,073,312	1,094,594	1,314,151	1,417,875
Total Governmental Funds	$ 29,674,605	$ 22,966,132	$ 19,380,805	$15,635,456	$ 11,935,536

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				
	2024	**2023**	**2022**	**2021**	**2020**
Revenues					
Real Estate	$ 5,728,896	$ 5,272,126	$ 5,183,045	$ 5,158,546	$ 5,095,199
Earned income	2,733,789	2,653,988	2,509,203	2,297,193	2,167,578
Real estate transfer	1,144,668	489,293	599,808	553,436	377,589
Other taxes	853,830	875,650	885,183	849,750	856,688
Licenses and permits	641,989	646,198	884,267	535,597	597,215
Fines and forfeits	72,314	83,223	60,092	74,158	116,636
Investment income	1,118,115	933,513	269,195	7,074	233,038
Rents	105,239	93,347	86,590	80,268	87,145
Intergovernmental	7,934,550	5,554,866	6,975,513	4,397,288	1,751,220
Charges for services	368,420	492,581	352,921	217,871	288,045
Other	715,407	567,747	608,584	545,103	457,212
Total revenues	21,417,217	17,662,532	18,414,401	14,716,284	12,027,565
Expenditures					
General government	1,224,799	1,719,203	1,720,381	1,287,697	1,480,701
Public safety	9,725,318	7,293,963	8,927,553	7,891,826	7,046,082
Public services	2,213,610	2,271,140	1,910,852	1,793,652	1,991,412
Parks and recreation	958,962	1,383,440	1,324,873	873,221	801,827
Conservation and community development	261,013	381,159	877,792	862,925	471,282
Debt service:					
Principal	730,405	826,212	779,617	678,870	604,921
Interest and fiscal charges	266,258	307,568	344,086	329,674	303,314
Total expenditures	15,380,365	14,182,685	15,885,154	13,717,865	12,699,539
Excess (deficiency) of revenues over/(under) expenditures	6,036,852	3,479,847	2,529,247	998,419	(671,974)
Other Financing Sources (Uses)					
Transfers in	4,455,157	4,583,816	4,194,828	1,116,998	876,648
Transfers out	(4,731,332)	(4,544,420)	(4,194,828)	(1,116,998)	(949,772)
Proceeds from sale of capital assets	5,494	560	17,599	7,620	14,451
Bond reallocation	-	-	-	-	-
Proceeds from issuance of bonds	900,000	-	-	5,799,158	207,891
Proceeds from IT subscription agreements	42,302	65,524	-	-	-
Bond premium	-	-	-	465,032	-
Payment to refund bond	-	-	-	(2,767,627)	-
Total other financing sources (uses)	671,621	105,480	17,599	3,504,183	149,218
Net change in fund balances	$ 6,708,473	$ 3,585,327	$ 2,546,846	$ 4,502,602	($ 522,756)
Debt service as a percentage of non-capital expenditures	7.7%	8.3%	8.3%	8.3%	7.1%
Debt service as a percentage of total expenditures	6.5%	7.3%	7.3%	7.4%	7.2%

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
2024	$ 2,052,913,800	$ 526,194,100	25.6%	$ 1,526,719,700	0.22%	3.810	0.752	$ 1,526,719,700
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%	3.495	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

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
2024	3.058	0.752	3.810	2.524	0.166	2.690	16.863	23.363	16.31%
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%

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

	2024			2015		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Borough Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Borough Taxable Assessed Value**
Carlisle Corporation	$ 39,182,000	1	2.6%	$ 10,800,000	9	0.8%
Carlisle Commons LLC	37,838,000	2	2.5%	35,877,300	2	2.5%
Allen Distribution	30,704,500	3	2.0%	30,704,500	3	2.1%
Exeter 6 Logistics LP	27,000,000	4	1.8%			0.0%
KTR PA Cent LLC	19,300,000	5	1.3%	19,300,000	4	1.4%
Ross Stores Pennsylvania LP	15,975,000	6	1.0%	15,000,000	6	1.1%
Exeter 1 Shearer LLC	15,500,000	7	1.0%			0.0%
AH NLA II (PA) LLC	15,000,000	8	1.0%			0.0%
Headlands Realty Corp	12,274,200	9	0.8%	12,000,000	7	0.8%
Northside Village LLC	11,966,400	10	0.8%			0.0%
Clover-Carlisle LLC				10,500,000	10	0.7%
Patriarch Seven Gables LP				11,800,000	8	0.8%
Giant Food Stores LLC				18,300,000	5	1.3%
LIT Industrial LP				42,500,000	1	3.0%
Total	$ 224,740,100		14.7%	$ 206,781,800		14.5%
Total Taxable Assessed Value	$ 1,526,719,700			$ 1,428,268,500		

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**
2024	$ 4,680,707	$ 1,150,064	$ 5,830,771	$ 5,661,498	97.1%	n/a	5,661,498	97.1%
2023	4,622,245	660,537	5,282,782	5,144,765	97.4%	$ 73,832	5,218,597	98.8%
2022	4,583,370	654,982	5,238,352	5,139,794	98.1%	98,558	5,238,352	100.0%
2021	4,559,901	651,628	5,211,529	5,067,347	97.2%	144,299	5,211,646	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%

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
2024	$ 9,213,339	$ -	$ 55,067	$ 32,472,560	$ -	$ 178,917	$ 41,919,883	5.09%	1,862
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

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
2024	$ 41,685,899	$ -	$ 41,685,899	2.74%	1,851
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

[(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	$ 9,268,406	100.0%	$ 9,268,406
Overlapping			
Carlisle Area School District	15,675,000	59.5%	9,333,456
Cumberland County	42,650,719	7.5%	3,219,091
Total Overlapping Debt	58,325,719		12,552,547
Total	$ 67,594,125		$ 21,820,953

[(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:	
2022	$ 27,987,688
2023	30,313,947
2024	34,674,605
	$ 92,976,240
Average Borrowing Base Revenue	$ 30,992,080
Debt Limit Percentage	250.0%
Debt Limit	77,480,200
Less: Total Amount of Debt Applicable to Debt Limit	41,685,899
Legal Debt Margin	$ 35,794,301

	Fiscal Year				
	2024	**2023**	**2022**	**2021**	**2020**
Debt Limit	$ 77,480,200	$ 70,094,790	$ 65,821,007	$ 65,653,481	$ 64,556,098
Total Amount of Debt Applicable to Debt Limit	41,685,899	40,082,904	42,441,736	45,455,572	28,410,745
Legal Debt Margin	$ 35,794,301	$ 30,011,886	$ 23,379,271	$ 20,197,909	$ 36,145,353
Total Amount of Debt Applicable to Debt Limit as a percentage of debt limit	53.80%	57.18%	64.48%	69.24%	44.01%

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]
2024	22,517	822,928,799	$ 36,547	5,234	22	0.42%	2.90%
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%

[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

	2024			2015		
Employer	Employees	Rank	Percentage of Total Borough Employment	Employees	Rank	Percentage of Total Borough Employment
United Parcel Service Inc	2,001	1	7.5%			
Dickinson College	1,658	2	6.2%	2,035	2	8.0%
Giant Food Stores LLC	1,452	3	5.4%	948	3	3.7%
Ross Dress For Less Inc.	1,058	4	4.0%	500	9	2.0%
Elwood Staffing Service Inc	951	5	3.6%			
Cumberland County Courthouse	804	6	3.0%	744	5	2.9%
Carlisle Roofing Systems Inc	699	7	2.6%			
Walmart Associates Inc	604	8	2.3%	490	10	1.9%
Carlisle Area School District	559	9	2.1%	675	6	2.7%
At Home Procurement Inc	547	10	2.0%			
JFC				512	8	2.0%
HGSS				3,137	1	12.4%
Carlisle Construction				635	7	2.5%
ALMA Health				775	4	3.1%
	10,333		38.6%	10,451		41.2%
Total Borough Employment	26,746			25,386		

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

	2024	2023	2022	2021	2020
Function/program					
General Government					
Borough Manager's Office	4.20	3.90	4.00	4.14	4.00
Department of Finance	4.49	4.75	5.50	4.39	4.50
Tax Collection	1.00	1.00	1.00	1.00	1.00
Human Resources/Risk Management	3.67	2.61	1.00	0.73	1.00
Public Safety					
Police Department	34.95	36.35	37.50	35.15	38.00
Fire Department	0.62	0.60	0.50	0.65	0.50
Public Works					
Administration & Engineering Division	3.08	3.43	7.45	3.52	3.00
Operations Division	7.61	8.23	5.00	5.33	10.00
Planning & Codes Division	6.66	5.58	16.00	3.58	4.75
Parks and Recreation	10.66	10.79	7.50	10.87	8.25
Water	13.25	13.70	9.00	13.02	13.50
Sewer	21.70	19.37	18.00	20.74	21.25
Stormwater	3.46	3.79	1.00	4.56	4.00
Solid Waste	0.46	0.43	0.55	0.55	0.73
Parking	2.27	2.78	3.00	2.89	2.25
Total Employment	**118.08**	**117.31**	**117.00**	**111.12**	**116.73**

Source: DOF analysis of data.

BOROUGH OF CARLISLE

OPERATING INFORMATION
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST FIVE YEARS

Schedule 16

	2024	2023	2022	2021	2020
Function/program					
General Government					
Real estate tax certifications	533	512	651	945	853
Public Safety					
Arrests	992	999	829	933	872
Parking violations	7,941	9,116	1,132	1,769	7,229
Traffic violations	1,080	1,190	1,079	1,174	1,498
Calls for service	20,000	20,000	18,996	21,202	20,028
Police vehicles	17	16	16	16	18
Fire responses	658	649	625	600	467
Building-related permits issued	1,204	787	1,432	958	382
Public Services					
Miles of streets resurfaced	2.4	5.50	2.62	2.54	2.36
Parks and Recreation					
Community pool attendance	19,692	15,496	18,644	15,886	-
Number of seasonal programs	222	210	163	125	82
Water					
New connections	53	30	48	13	9
Water main breaks	18.0	7	18	16	18
Consumption (mgd)	3.6	3.66	3.20	2.22	2.17
Sewer					
Sewage treatment (mgd)	3.3	2.58	2.73	2.93	2.68
Parking					
Average daily parking meter revenue	473	570	884	555	435

Source: DOF compilation of data.

BOROUGH OF CARLISLE

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

Schedule 17

	2024	2023	2022	2021	2020
Function/program					
Public Safety					
Police stations	1	1	1	1	1
Police vehicles	17	16	16	16	18
Fire stations	2	2	2	2	2
Fire vehicles	7	7	7	7	7
Public Services					
Borough streets (in miles)	58.5	57.9	57.9	56.7	56.7
Number of traffic lighted intersections	43.0	43	43	43	43
Parks and Recreation					
Number of parks	18	18	18	17	17
Acreage of park land	176	176	176	165	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	635.0	635	635	635	635
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

Line-Item Budget Detail

Carlisle All-America City 2021

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
01	**GENERAL FUND**					
GENERAL FUND REVENUE						
000	**Real Property Taxes**					
01-000-30110-00000	REAL ESTATE TAX CURRENT	(4,508,511)	(4,492,339)	(4,530,500)	(4,527,405)	(4,527,405)
01-000-30140-00000	REAL ESTATE TAX DELINQUENT	(105,931)	(113,108)	(130,274)	(110,024)	(110,024)
01-000-30170-00000	REAL ESTATE TAX - FIRE TAX	(643,915)	(1,107,246)	(1,114,100)	(1,113,345)	(1,113,345)
01-000-30190-00000	FIRE TAX DELINQUENT	(13,769)	(16,203)	(18,075)	(17,525)	(17,525)
	Total Real Property Taxes	**(5,272,126)**	**(5,728,896)**	**(5,792,949)**	**(5,768,299)**	**(5,768,299)**
000	**Other Local Taxes**					
01-000-31010-00000	REAL ESTATE TRANSFER TAX	(489,293)	(1,144,668)	(543,700)	(557,320)	(557,320)
01-000-31021-00000	EARNED INCOME TAX CURRENT	(2,258,675)	(2,325,322)	(2,051,168)	(2,069,970)	(2,069,970)
01-000-31022-00000	EARNED INCOME TAX PRIOR	(395,313)	(408,467)	(407,527)	(502,830)	(502,830)
01-000-31051-00000	LOCAL SERVICES TAX	(802,879)	(780,820)	(767,974)	(755,000)	(755,000)
01-000-31061-00000	ADMISSIONS TAX	(66,320)	(68,130)	(64,660)	(62,528)	(62,528)
01-000-31070-00000	AMUSEMENT TAX	(6,451)	(4,880)	(5,277)	(5,666)	(5,666)
	Total Other Local Taxes	**(4,018,931)**	**(4,732,287)**	**(3,840,306)**	**(3,953,314)**	**(3,953,314)**
000	**Licenses & Permits**					
01-000-32161-00000	TRANSIENT MERCHANTS'	(2,400)	(1,988)	(1,429)	(2,819)	(2,819)
01-000-32180-00000	CABLE FRANCHISE	(243,182)	(220,318)	(257,167)	(225,000)	(225,000)
01-000-32210-00000	BUILDING PERMITS	(215,188)	(235,418)	(212,915)	(478,000)	(478,000)
01-000-32215-00000	ZONING PERMIT	(14,900)	(12,830)	(9,100)	(13,290)	(13,290)
01-000-32216-00000	HARB PERMIT	(2,250)	(2,150)	(2,100)	(2,515)	(2,515)
01-000-32220-00000	PLUMBING PERMITS	(30,679)	(49,820)	(47,361)	(47,514)	(47,514)
01-000-32230-00000	PLUMBING LICENSES	(6,899)	(5,225)	(6,091)	(4,992)	(4,992)
01-000-32250-00000	SIGN PERMITS	(1,300)	(1,400)	(1,483)	(1,550)	(1,550)
01-000-32260-00000	SEWER PERMITS	(7,250)	(15,750)	(8,050)	(2,500)	(2,500)
01-000-32270-00000	ELECTRICAL PERMITS	(62,030)	(54,616)	(57,400)	(63,968)	(63,968)
01-000-32280-00000	STREET OCCUPANCY PERMITS	(46,880)	(25,975)	(55,337)	(39,910)	(39,910)
01-000-32281-00000	CURB & SIDEWALK PERMITS	(9,517)	(9,055)	(10,485)	(10,245)	(10,245)
01-000-32283-00000	CHICKEN PERMITS	150	-	(200)	-	-
01-000-32285-00000	SIDEWALK CAFÉ PERMIT	(300)	(120)	(213)	(155)	(155)
01-000-32286-00000	Mobile Food Vending Permit	(300)	(100)	(600)	(175)	(175)
01-000-32287-00000	OCCUPANCY INSPECTION	(559)	-	(371)	-	-
01-000-36323-00000	COMPOST PERMITS	(2,714)	(6,424)	(5,100)	(3,612)	(3,612)
	Total Licenses & Permits	**(646,198)**	**(641,189)**	**(675,402)**	**(896,245)**	**(896,245)**
000	**Fines & Forfeits**					
01-000-32282-00000	STREET VACATION FEES	-	-	(983)	-	-
01-000-32284-00000	RENTAL HOUSING INSPECTION PRGRM	(156,730)	(15,450)	(9,943)	(16,650)	(16,650)
01-000-33140-00000	PARKING VIOLATIONS	(3,295)	(2,145)	(4,691)	(3,000)	(3,000)
01-000-33150-00000	DISTRICT JUSTICE FINES	(57,966)	(48,628)	(45,100)	(50,000)	(50,000)
01-000-33160-00000	FINES - STATE OF PA	(7,297)	(7,100)	(7,000)	(7,000)	(7,000)
01-000-33190-00000	FINES - MISCELLANEOUS	(14,665)	(14,441)	(15,000)	(13,489)	(13,489)
	Total Fines & Forfeits	**(239,953)**	**(87,764)**	**(82,717)**	**(90,139)**	**(90,139)**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
000	**Interest & Rents**					
01-000-34110-00000	INTEREST INCOME-SAVINGS	(183,575)	(234,926)	(172,698)	(226,000)	(226,000)
01-000-34120-00000	INTEREST-CEMETERY TRUST	(2,762)	(4,225)	(3,100)	(3,500)	(3,500)
01-000-34140-00000	INTEREST INCOME - PLGIT	(334,839)	(216,685)	(334,838)	(231,000)	(231,000)
01-000-34141-00000	INTEREST - INVESTMENT	(8,672)	(44,898)	(8,672)	-	-
01-000-34143-00000	INTEREST - LLEBG	(43)	-	(42)	-	-
01-000-34144-00000	BOC 300TH CELEBRATION	(12)	-	(12)	-	-
01-000-34145-GOB17	GOB17 Series B	(499)	-	-	N/A	N/A
01-000-34210-00000	COMMUNITY CENTER RENTAL	(68,825)	(82,957)	(68,825)	(77,036)	(77,036)
01-000-34211-00000	BOROUGH HALL RENTAL	(10)	-	(10)	-	-
01-000-34220-00000	BUILDING & GROUND RENTAL	(20,292)	(15,282)	(20,292)	(20,073)	(20,073)
01-000-34221-00000	LETORT RESERVATIONS	(4,220)	(7,000)	(4,220)	(6,605)	(6,605)
30-000-34140-00000	INTEREST INCOME - PLGIT	(264)	(833)	(724)	(443)	(443)
31-000-34140-00000	INTEREST INCOME - PLGIT	(682)	(733)	(637)	(539)	(539)
33-000-34140-00000	INTEREST INCOME - PLGIT	(1,987)	(2,300)	N/A	N/A	N/A
	Total Interest & Rents	**(626,682)**	**(609,839)**	**(614,070)**	**(565,196)**	**(565,196)**
000	**Intergovernmental**					
01-000-35501-00000	PUBLIC UTILITY TAX	-	-	(8,300)	(9,200)	(9,200)
01-000-35508-00000	STATE BEVERAGE TAX	(5,850)	(6,150)	(5,850)	(7,000)	(7,000)
01-000-35010-00000	FEDERAL GRANTS	(2,999,346)	(2,849,170)	N/A	(105,000)	(105,000)
01-000-35512-00000	STATE PENSION ALLOCATION	(642,702)	(308,953)	(642,702)	(296,301)	(296,301)
01-000-35513-00000	FOREIGN FIRE INSURANCE	(118,858)	(120,568)	(118,858)	(127,602)	(127,602)
01-000-35703-00000	GRANT REVENUE	(11,500)	(26,837)	(151,265)	-	-
01-000-35704-00002	GRANT REVENUE - FEDERAL	-	(1,782)	N/A	N/A	N/A
01-000-35710-00000	GRANT -BUCKLE UP PA	(3,966)	(27,433)	(3,966)	(2,500)	(2,500)
	Total Intergovernmental	**(3,782,222)**	**(3,340,893)**	**(930,941)**	**(547,603)**	**(547,603)**
000	**Charges for Services**					
01-000-36130-00000	LAND DEVELOPMENT FEES	(7,973)	(5,550)	(7,215)	(4,500)	(4,500)
01-000-36134-00000	ZONING APPEAL FEE	(5,000)	(3,150)	(4,266)	(4,100)	(4,100)
01-000-36150-00000	MISCELLANEOUS SALES	(694)	(585)	(634)	(525)	(525)
01-000-36210-00000	MISC SALES POLICE	(5,206)	(2,327)	(4,174)	(3,240)	(3,240)
01-000-36310-00000	CURB/SIDEWALK REIMB	(640)	(2,937)	(15,000)	(15,000)	(15,000)
01-000-36322-00000	PARKING PERMITS	(1,360)	(1,220)	(2,066)	(1,565)	(1,565)
01-000-36720-00000	SWIMMING POOL FEES	(101,492)	(119,120)	(102,800)	(107,000)	(107,000)
01-000-36730-00000	RECREATION PROGRAM FEE	(194,959)	(213,534)	(169,226)	(227,844)	(227,844)
01-000-36731-00000	MISC RECREATION RECEIPTS	(1,795)	(3,737)	(2,931)	(2,377)	(2,377)
01-000-36735-00000	POOL SPONSORSHIPS	(6,001)	(4,000)	(4,134)	(7,030)	(7,030)
30-000-38711-00000	RECREATION AREA FEES	(14,256)	-	-	-	-
	Total Charges for Services	**(339,376)**	**(356,160)**	**(312,446)**	**(373,181)**	**(373,181)**
000	**Other Revenue**					
01-000-00398-00000	ADMIN - AUDITOR ACCT.	(100)	-	-	N/A	N/A
01-000-35516-00000	CREDIT CARD SERVICE FEE	(35,918)	(38,286)	(40,300)	(40,300)	(40,300)
01-000-36736-00000	RECREATIONAL SPONSORSHIPS	(2,476)	(810)	(1,950)	(1,095)	(1,095)
01-000-38010-00000	MISCELLANEOUS REVENUES	(11,446)	(10,240)	(27,381)	(13,108)	(13,108)
01-000-38012-00000	NET APPR. (DEPR) IN MV	(7,823)	(905)	-	N/A	N/A
01-000-38014-00000	OVERAGES/SHORTAGES	(1,817)	(208)	-	N/A	N/A
01-000-38014-00TAX	OVERAGES/SHORTAGES - TAX	10	9	-	N/A	N/A
01-000-38015-00000	TAX CERTIFICATION FEES	(22,718)	(23,440)	(27,268)	(24,700)	(24,700)
01-000-38158-00000	TERM LIFE COPAY	(8,348)	(6,963)	(8,562)	(7,413)	(7,413)
01-000-38196-00000	HEALTH INSURANCE CO-PAY	(106,981)	(124,072)	(149,822)	(149,941)	(149,941)

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
01-000-38710-00000	PRIVATE CONTRIBUTIONS	(8,005)	(9,000)	(10,153)	(9,670)	(9,670)
01-000-38710-STARS	PRIVATE CONTRIBUTIONS - STARS	-	(20,100)	(25,000)	(25,000)	(25,000)
01-000-38720-00000	PAYMENTS IN LIEU OF TAXES	(118,894)	(117,197)	(107,209)	(107,209)	(107,209)
01-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(99,383)	(233,829)	(99,383)	(99,383)	(99,383)
01-000-39110-00000	SALE OF PROPERTY	(560)	(5,494)	(11,786)	(10,000)	(10,000)
01-000-39120-00000	REIMBURSEMENTS	(116,403)	(197,171)	(178,091)	(176,302)	(176,302)
01-000-39136-00000	REIMBURSEMENTS-TAX COLLECTI	(52,023)	(54,085)	(43,592)	(52,500)	(52,500)
01-000-39140-00000	BAD CHECK CHARGES	(175)	(125)	-	-	-
33-000-38710-00000	CONTRIBUTIONS	(8,025)	(2,055)	(1,920)	(4,000)	(4,000)
	Total Other Revenue	**(601,085)**	**(843,971)**	**(732,417)**	**(720,621)**	**(720,621)**
000	**Transfers In**					
01-000-39205-00000	TRANSFER FROM CDBG FUND	(304,792)	(85,238)	(141,710)	(143,040)	(143,040)
01-000-39206-00000	TRANSFER FROM WATER FUND	(679,330)	-	(897,751)	(930,080)	(930,080)
01-000-39207-00000	TRANSFER FROM STORMWATER FUND	(718,476)	-	(850,407)	(889,470)	(889,470)
01-000-39208-00000	TRANSFER FROM SEWER FUND	(679,330)	-	(897,751)	(930,080)	(930,080)
01-000-39209-00000	TRANSFER FROM SOLID WASTE FUND	(71,243)	N/A	-	N/A	N/A
01-000-39232-00000	TRANSFER FROM PARKING FND	(84,916)	-	(107,730)	(111,610)	(111,610)
	Total Transfers In	**(2,538,087)**	**(85,238)**	**(2,895,349)**	**(3,004,280)**	**(3,004,280)**
000	**Other Sources**					
01-000-39300-00000	LT financing - IT subscription	(65,524)	(42,302)	N/A	N/A	N/A
01-000-39990-00000	FUND BALANCE	-	-	(584,121)	(1,703,228)	(1,703,228)
	Total Other Sources	**(65,524)**	**(42,302)**	**(584,121)**	**(1,703,228)**	**(1,703,228)**
TOTAL GENERAL FUND REVENUE:		**(18,130,184)**	**(16,468,539)**	**(16,460,718)**	**(17,622,106)**	**(17,622,106)**
GENERAL FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
400	**Borough Council**					
01-400-00110-00000	SALARIES - ELECTED	34,465	34,809	34,809	34,809	34,809
01-400-00192-00000	FICA/MEDICARE	2,636	2,662	2,700	2,700	2,700
	Salaries, Wages, & Benefits	*37,101*	*37,471*	*37,509*	*37,509*	37,509
01-400-00210-00000	OFFICE SUPPLIES	46	232	500	500	500
01-400-00215-00000	POSTAGE	5,537	6,838	8,000	8,000	8,000
01-400-00220-00000	OPERATING SUPPLIES	1,830	2,206	1,600	2,450	2,450
01-400-00312-00000	MGMT CONSULTING SERVICES	151,373	119,691	177,000	177,000	177,000
01-400-00312-0SEAL	MGMT CONSULTING SERVICES	6,168	-	20,000	20,000	20,000
01-400-00312-STARS	MANAGEMENT CONSULTING SERVICES	-	22,512	25,000	25,000	25,000
01-400-00331-00000	TRAVEL EXPENSES	968	1,747	10,000	10,000	10,000
01-400-00341-00000	ADVERTISING	10,860	9,257	9,000	10,500	10,500
01-400-00342-00000	PRINTING	11,342	11,749	13,000	13,000	13,000
01-400-00420-00000	DUES & SUBSCRIPTIONS	15,527	14,001	17,135	18,085	18,085
01-400-00461-00000	TRAINING	825	1,425	4,660	4,660	4,660
01-400-00520-00TRC	COUNCIL PROGRAMING - TRC	3,850	500	40,000	40,000	40,000
	Supplies, Services & Utilities	*208,326*	*190,158*	*325,895*	*329,195*	329,195
400	**Total Borough Council**	**245,427**	**227,629**	**363,404**	**366,704**	**366,704**
401	**Manager's Office**					
01-401-00130-00000	SALARIES--FULL TIME	384,057	328,903	312,032	475,070	475,070
01-401-00158-00000	GROUP LIFE INSURANCE	503	428	333	485	485
01-401-00159-00000	GROUP DISABILITY INS	2,757	2,263	1,671	3,638	3,638

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
01-401-00167-00000	WELLNESS	400	296	800	800	800
01-401-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,092	-	-	-	-
01-401-00180-00000	SALARIES - OVERTIME	1,568	7,622	4,680	7,680	7,680
01-401-00192-00000	FICA/MEDICARE	29,414	25,409	24,371	36,843	36,843
01-401-00196-00000	GROUP HOSPITAL INSURANCE	59,697	24,729	42,823	87,413	87,413
01-401-00198-00000	GROUP DENTAL INSURANCE	605	721	3,177	4,329	4,329
01-401-00199-00000	GROUP VISION INSURANCE	202	286	315	403	403
	Salaries, Wages, & Benefits	*480,295*	*390,657*	*390,202*	*616,661*	616,661
01-401-00210-00000	OFFICE SUPPLIES	340	708	600	600	600
01-401-00215-00000	POSTAGE	219	306	600	600	600
01-401-00220-00000	OPERATING SUPPLIES	1,997	858	1,000	1,600	1,600
01-401-00231-00000	VEHICLE FUEL & OIL	-	-	200	200	200
01-401-00260-00000	SMALL TOOLS & EQUIPMENT	140	1,001	3,092	800	800
01-401-00312-00000	MGMT CONSULTING SERVICES	7,500	-	-	-	-
01-401-00318-00000	COMPUTER SERVICES	1,905	9,153	11,903	12,903	12,903
01-401-00321-00000	TELEPHONE	3,204	4,004	3,900	4,580	4,580
01-401-00331-00000	TRAVEL EXPENSES	1,868	222	4,000	4,000	4,000
01-401-00341-00000	ADVERTISING	-	830	-	-	-
01-401-00343-00000	PHOTOCOPY	217	-	600	1,500	1,500
01-401-00372-00000	MAINTENANCE - VEHICLES	1,258	-	250	250	250
01-401-00374-00000	MAINTENANCE-EQUIPMENT	21	-	250	250	250
01-401-00420-00000	DUES & SUBSCRIPTIONS	3,669	6,110	5,350	5,350	5,350
01-401-00461-00000	TRAINING	5,577	1,002	9,860	12,360	12,360
	Supplies, Services & Utilities	*27,915*	*24,194*	*41,605*	*44,993*	44,993
401	**Total Manager's Office**	**508,210**	**414,851**	**431,807**	**661,654**	**661,654**
404	**Legal**					
01-404-00314-00000	LEGAL SERVICES	79,450	107,050	100,000	125,000	125,000
	Supplies, Services & Utilities	*79,450*	*107,050*	*100,000*	*125,000*	125,000
404	**Total Legal**	**79,450**	**107,050**	**100,000**	**125,000**	**125,000**
406	**Co-Responder**					
01-405-00115-00000	PART-TIME SALARIES	N/A	N/A	34,000	34,000	34,000
01-405-00130-00000	SALARIES--FULL TIME	N/A	N/A	74,192	77,079	77,079
01-405-00158-00000	GROUP LIFE INSURANCE	N/A	N/A	111	121	121
01-405-00159-00000	GROUP DISABILITY INS	N/A	N/A	557	910	910
01-405-00167-00000	WELLNESS	N/A	N/A	200	200	200
01-405-00180-00000	SALARIES--OVER TIME	N/A	N/A	1,500	1,500	1,500
01-405-00192-00000	FICA/MEDICARE	N/A	N/A	5,676	5,897	5,897
01-405-00196-00000	GROUP HOSPITAL INSURANCE	N/A	N/A	44,200	44,514	44,514
01-405-00198-00000	GROUP DENTAL INSURANCE	N/A	N/A	1,059	1,082	1,082
01-405-00199-00000	GROUP VISION INSURANCE	N/A	N/A	105	101	101
	Salaries, Wages, & Benefits	-	-	*161,600*	*165,404*	165,404
01-405-00210-00000	OFFICE SUPPLIES	N/A	N/A	100	100	100
01-405-00220-00000	OPERATING SUPPLIES	N/A	N/A	200	600	600
01-405-00231-00000	VEHICLE FUEL & OIL		60		1,500	1,500
01-405-00260-00000	SMALL TOOLS & EQUIPMENT	N/A	N/A	-	2,000	2,000
01-405-00321-00000	TELEPHONE	N/A	N/A	1,080	1,080	1,080
01-405-00331-00000	TRAVEL EXPENSES	N/A	N/A	2,500	2,500	2,500
01-405-00343-00000	PHOTOCOPY	N/A	N/A	-	50	50

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
01-405-00372-00000	MAINTENANCE-VEHICLES		N/A		2,000	2,000
01-405-00420-00000	DUES & SUBSCRIPTIONS	N/A	N/A	60	170	170
01-405-00461-00000	TRAINING	N/A	N/A	2,200	2,200	2,200
	Supplies, Services & Utilities	*-*	*60*	*6,140*	*12,200*	12,200
405	**Total Co-Responder**	**-**	**60**	**167,740**	**177,604**	**177,604**
406	**Personnel**					
01-406-00130-00000	SALARIES--FULL TIME	181,204	280,355	239,051	241,730	241,730
01-406-00158-00000	GROUP LIFE INSURANCE	354	488	333	364	364
01-406-00159-00000	GROUP DISABILITY INS	1,831	2,476	1,671	2,729	2,729
01-406-00167-00000	WELLNESS	381	1,389	2,250	2,775	2,775
01-406-00180-00000	SALARIES--OVER TIME	8,542	2,758	2,000	1,000	1,000
01-406-00192-00000	FICA/MEDICARE	14,304	21,460	18,663	18,867	18,867
01-406-00196-00000	GROUP HOSPITAL INSURANCE	37,330	47,923	42,823	32,099	32,099
01-406-00198-00000	GROUP DENTAL INSURANCE	3,126	2,869	3,177	3,247	3,247
01-406-00199-00000	GROUP VISION INSURANCE	260	395	315	302	302
	Salaries, Wages, & Benefits	*247,332*	*360,113*	*310,283*	*303,113*	303,113
01-406-00210-00000	OFFICE SUPPLIES	4,214	1,063	1,900	1,600	1,600
01-406-00220-00000	OPERATING SUPPLIES	19,122	21,139	14,180	12,770	12,770
01-406-00221-00000	DRUG TESTING	224	925	1,200	1,600	1,600
01-406-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	500	-	-
01-406-00312-00000	MGMT CONSULTING SERVICES	-	5,884	10,000	5,000	5,000
01-406-00314-00000	LEGAL SERVICES	10,790	4,494	-	-	-
01-406-00321-00000	TELEPHONE	579	1,103	540	960	960
01-406-00331-00000	TRAVEL EXPENSES	872	1,952	3,500	3,500	3,500
01-406-00341-00000	ADVERTISING	37,899	31,098	28,000	30,000	30,000
01-406-00343-00000	PHOTOCOPY	14	-	1,200	1,500	1,500
01-406-00394-00000	OTHER SERVICE FEES	5,893	3,684	6,000	4,000	4,000
01-406-00420-00000	DUES & SUBSCRIPTIONS	6,303	15,751	13,963	59,847	59,847
01-406-00461-00000	TRAINING	22,860	8,738	38,800	38,800	38,800
01-406-00462-00002	EDUCATION REIMBURSEMENT	525	2,100	-	N/A	N/A
	Supplies, Services & Utilities	*109,295*	*97,931*	*119,783*	*159,577*	159,577
406	**Total Personnel**	**356,627**	**458,044**	**430,066**	**462,690**	**462,690**
407	**Information Technology**					
01-407-00220-00000	OPERATING SUPPLIES	4,272	5,030	5,000	5,000	5,000
01-407-00260-00000	SMALL TOOLS & EQUIPMENT	35,978	57,206	126,000	60,250	60,250
01-407-00312-00000	MANAGEMENT CONSULTING FEES	91,120	93,060	95,820	98,700	98,700
01-407-00318-00000	COMPUTER SERVICES	202,393	264,138	277,780	315,900	315,900
01-407-00321-00000	TELEPHONE	141	74	-	-	-
01-407-00374-00000	MAINTENANCE - EQUIPMENT	386	4,891	2,400	3,000	3,000
01-407-00394-00000	OTHER SERVICE FEES	1,678	76	-	N/A	N/A
01-407-00461-00000	TRAINING	-	-	7,500	12,500	12,500
	Supplies, Services & Utilities	*335,968*	*424,475*	*514,500*	*495,350*	495,350
407	**Total Information Technology**	**335,968**	**424,475**	**514,500**	**495,350**	**495,350**
467	**Outside Agencies**					
01-454-00540-00000	CONTRIBUTION TO NON-GOVT	2,500	2,500	2,500	2,500	2,500
01-461-00540-00000	CONTRIBUTION TO NON-GOVT	6,100	16,000	17,000	17,000	17,000
	Supplies, Services & Utilities	*8,600*	*18,500*	*19,500*	*19,500*	19,500
467	**Total Outside Agencies**	**8,600**	**18,500**	**19,500**	**19,500**	**19,500**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
486	**Property & Casualty Insurance**					
01-486-00351-00000	DIRECT PROPERTY	21,735	23,768	12,360	19,000	19,000
01-486-00352-00000	COMP GEN LIABILITY	7,185	7,720	4,724	25,715	25,715
01-486-00353-00000	AUTOMOBILE LIABILITY	31,999	36,072	30,589	43,835	43,835
01-486-00354-00000	PUBLIC OFFICIALS' LIAB	17,397	5,623	3,440	17,600	17,600
01-486-00355-00000	LAW ENFORCEMENT LIAB	-	35,689	30,000	30,000	30,000
01-486-00356-00000	FIDUCIARY RESPONSIBILITY	3,792	3,792	3,800	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	-	-	-	200	200
	Supplies, Services & Utilities	*82,952*	*113,508*	*85,913*	*141,150*	141,150
486	**Total Insurance Premiums**	**82,952**	**113,508**	**85,913**	**141,150**	**141,150**
TOTAL DEPARTMENT OF ADMINISTRATION:		**1,617,234**	**1,764,117**	**2,112,930**	**2,449,652**	**2,449,652**
GENERAL FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Finance Operations**					
01-402-00115-00000	SALARIES - PART TIME	5,985	-	-	-	-
01-402-00130-00000	SALARIES--FULL TIME	311,110	344,439	484,209	387,787	387,787
01-402-00158-00000	GROUP LIFE INSURANCE	525	472	639	576	576
01-402-00159-00000	GROUP DISABILITY INS	2,800	2,447	3,203	4,321	4,321
01-402-00167-00000	WELLNESS	192	327	1,000	1,000	1,000
01-402-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,365	180	-	-	-
01-402-00180-00000	SALARIES--OVER TIME	19,953	980	2,000	2,000	2,000
01-402-00192-00000	FICA/MEDICARE	24,505	24,861	37,255	29,879	29,879
01-402-00196-00000	GROUP HOSPITAL INSURANCE	87,028	86,832	180,833	119,290	119,290
01-402-00198-00000	GROUP DENTAL INSURANCE	2,627	2,548	6,089	5,141	5,141
01-402-00199-00000	GROUP VISION INSURANCE	407	372	604	479	479
	Salaries, Wages, & Benefits	*456,497*	*463,458*	*715,832*	*550,473*	550,473
01-402-00210-00000	OFFICE SUPPLIES	1,214	1,307	2,000	2,000	2,000
01-402-00215-00000	POSTAGE	2,663	3,639	3,200	4,200	4,200
01-402-00220-00000	OPERATING SUPPLIES	776	1,064	1,000	1,000	1,000
01-402-00260-00000	SMALL TOOLS & EQUIPMENT	625	2,813	1,650	1,650	1,650
01-402-00311-00000	AUDITING SERVICES	38,200	42,900	56,000	66,000	66,000
01-402-00312-00000	MGMT CONSULTING SERVICES	975	2,123	2,175	2,500	2,500
01-402-00321-00000	TELEPHONE	2,065	2,120	2,350	2,650	2,650
01-402-00331-00000	TRAVEL EXPENSES	363	675	6,325	6,325	6,325
01-402-00341-00000	ADVERTISING	1,027	2,855	4,000	4,000	4,000
01-402-00342-00000	PRINTING	-	-	500	1,000	1,000
01-402-00343-00000	PHOTOCOPY	147	-	850	850	850
01-402-00374-00000	MAINTENANCE-EQUIPMENT	1,836	1,622	4,672	4,672	4,672
01-402-00394-00000	OTHER SERVICE FEES	115,663	146,038	175,000	175,000	175,000
01-402-00420-00000	DUES & SUBSCRIPTIONS	521	1,158	1,272	2,290	2,290
01-402-00461-00000	TRAINING	315	495	3,600	4,000	4,000
	Supplies, Services & Utilities	*166,390*	*208,809*	*264,594*	*278,137*	278,137
402	**Total Finance Operations**	**622,887**	**672,267**	**980,426**	**828,610**	**828,610**
403	**Tax Collection**					
01-403-00116-00000	TAX COMMISSIONS	65,327	83,231	73,000	78,000	78,000
01-403-00130-00000	SALARIES-FULL TIME	47,738	50,349	51,890	56,394	56,394
01-403-00158-00000	GROUP LIFE INSURANCE	102	103	111	121	121

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
01-403-00159-00000	GROUP DISABILITY INS	458	460	557	910	910
01-403-00167-00000	WELLNESS PROGRAM	30	-	200	200	200
01-403-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,615	1,076	1,615	1,615	1,615
01-403-00180-00000	SALARIES-OVERTIME	921	831	750	1,000	1,000
01-403-00192-00000	FICA/MEDICARE	3,734	3,880	4,050	4,394	4,394
01-403-00196-00000	GROUP HOSPITAL INSURANCE	12,263	12,364	14,274	14,300	14,300
01-403-00198-00000	GROUP DENTAL INSURANCE	303	303	1,059	1,082	1,082
01-403-00199-00000	GROUP VISION INSURANCE	101	132	105	101	101
	Salaries, Wages, & Benefits	*132,592*	*152,729*	*147,611*	*158,117*	158,117
01-403-00210-00000	OFFICE SUPPLIES	244	44	150	150	150
01-403-00215-00000	POSTAGE	789	3,642	800	4,000	4,000
01-403-00220-00000	OPERATING SUPPLIES	-	105	50	100	100
01-403-00260-00000	SMALL TOOLS & EQUIPMENT	-	520	-	-	-
01-403-00312-00000	MGMT CONSULTING SERVICES	2,835	-	2,835	2,835	2,835
01-403-00318-00000	COMPUTER SERVICES	385	435	1,220	1,060	1,060
01-403-00331-00000	TRAVEL EXPENSES	902	214	800	800	800
01-403-00350-00000	INSURANCE & BONDING	794	877	900	900	900
01-403-00420-00000	DUES & SUBSCRIPTIONS	150	56	90	90	90
01-403-00461-00000	TRAINING	220	615	320	400	400
	Supplies, Services & Utilities	*6,319*	*6,508*	*7,165*	*10,335*	10,335
403	**Total Tax Collection**	**138,911**	**159,237**	**154,776**	**168,452**	**168,452**
472	**Debt Service**					
01-471-47120-00000	DEBT SERVICE PRINCIPAL	585,795	387,491	381,226	317,509	317,509
01-472-47220-00000	DEBT SERVICE INTEREST	92,476	63,188	43,813	28,502	28,502
	Debt Service	*678,271*	*450,679*	*425,039*	*346,011*	346,011
472	**Total Debt Service**	**678,271**	**450,679**	**425,039**	**346,011**	**346,011**
488	**Unallocated Employee Benefits**					
01-487-00158-00000	GROUP LIFE INSURANCE	7,524	6,935	10,000	-	-
01-488-00195-00000	WORKERS' COMPENSATION	224,588	252,134	149,326	154,693	154,693
01-488-00197-00000	PENSION CONTRIBUTIONS	693,748	358,009	654,620	376,982	376,982
01-488-00198-00000	HSA CONTRIBUTION	43,458	108,765	155,880	132,288	132,288
	Salaries, Wages, & Benefits	*969,318*	*725,843*	*969,826*	*663,963*	663,963
488	**Total Unallocated Employee Benefits**	**969,318**	**725,843**	**969,826**	**663,963**	**663,963**
492	**Transfers Out**					
01-492-49209-00000	TRANSFER TO SOLID WASTE FUND	31,847	N/A	-	-	-
01-492-49230-00000	TRANSFER TO CAPITAL ASSET F	4,207,781	4,369,919	1,299,446	1,839,556	1,839,556
	Transfers Out	*4,239,628*	*4,369,919*	*1,299,446*	*1,839,556*	1,839,556
492	**Total Transfers Out**	**4,239,628**	**4,369,919**	**1,299,446**	**1,839,556**	**1,839,556**
TOTAL DEPARTMENT OF FINANCE:		**6,649,015**	**6,377,945**	**3,829,513**	**3,846,592**	**3,846,592**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
GENERAL FUND EXPENDITURES - FIRE DEPARTMENT						
411	**Fire Department**					
01-411-00115-00000	SALARIES--PART TIME	70,806	74,263	75,102	75,102	75,102
01-411-00191-00000	UNIFORM ALLOWANCE	158	150	200	200	200
01-411-00192-00000	FICA/MEDICARE	5,417	5,434	8,500	8,500	8,500
	Salaries, Wages, & Benefits	*76,381*	*79,847*	*83,802*	*83,802*	83,802
01-411-00210-00000	OFFICE SUPPLIES	29	-	200	200	200
01-411-00215-00000	POSTAGE	-	10	50	50	50
01-411-00220-00000	OPERATING SUPPLIES	3,071	2,486	3,000	3,000	3,000
01-411-00222-00000	CHEMICALS	1,250	3,019	3,000	4,000	4,000
01-411-00231-00000	VEHICLE FUEL & OIL	13,052	15,254	15,000	15,000	15,000
01-411-00249-00000	VEHICLE SUPPLIES	19	239	500	500	500
01-411-00260-00000	SMALL TOOLS & EQUIPMENT	3,189	3,075	10,000	10,000	10,000
01-411-00311-00000	AUDITING FEES	4,500	3,325	10,000	10,000	10,000
01-411-00321-00000	TELEPHONE	590	235	600	600	600
01-411-00327-00000	RADIO MAINTENANCE	-	371	500	1,500	1,500
01-411-00341-00000	ADVERTISING	-	-	1,000	-	-
01-411-00343-00000	PHOTOCOPY	15	-	200	200	200
01-411-00372-00000	MAINTENANCE-VEHICLES	49,317	42,920	50,000	55,000	55,000
01-411-00374-00000	MAINTENANCE-EQUIPMENT	19,370	13,159	20,000	20,000	20,000
01-411-00394-00000	OTHER SERVICE FEES	13,892	15,767	25,000	25,000	25,000
01-411-00420-00000	DUES & SUBSCRIPTIONS	20	-	100	100	100
01-411-00461-00000	TRAINING	27,199	33,053	25,000	30,000	30,000
01-411-00535-00000	FIRE RELIEF	118,858	120,568	107,570	127,602	127,602
01-411-00540-00000	CONTRIBUTION TO NON-GOVT	823,919	1,082,362	944,992	1,000,959	1,000,959
	Supplies, Services & Utilities	*1,078,290*	*1,335,843*	*1,216,712*	*1,303,711*	1,303,711
411	**Total Fire Department**	**1,154,671**	**1,415,690**	**1,300,514**	**1,387,513**	**1,387,513**
TOTAL FIRE DEPARTMENT:		**1,154,671**	**1,415,690**	**1,300,514**	**1,387,513**	**1,387,513**
GENERAL FUND EXPENDITURES - POLICE DEPARTMENT						
41A	**Police Administration**					
01-41A-00115-00000	SALARIES--PART TIME	36,377	38,178	89,304	89,304	89,304
01-41A-00130-00000	SALARIES--FULL TIME	419,707	334,165	456,664	319,874	319,874
01-41A-00158-00000	GROUP LIFE INSURANCE	638	501	555	485	485
01-41A-00159-00000	GROUP DISABILITY INS	1,354	1,363	2,785	3,638	3,638
01-41A-00167-00000	EAP SERVICES	-	300	-	-	-
01-41A-00177-00000	EXCESS SICK LEAVE PAYMENTS	9,032	4,132	-	-	-
01-41A-00180-00000	SALARIES--OVER TIME	9,515	12,980	12,480	5,000	5,000
01-41A-00181-00000	OVERTIME - REIMBURSABLES	1,388	330	N/A	N/A	N/A
01-41A-00191-00000	UNIFORM ALLOWANCE	2,500	2,216	4,000	4,000	4,000
01-41A-00192-00000	FICA/MEDICARE	16,410	15,909	27,778	13,217	13,217
01-41A-00196-00000	GROUP HOSPITAL INSURANCE	68,352	66,681	133,774	119,915	119,915
01-41A-00198-00000	GROUP DENTAL INSURANCE	3,165	2,634	5,295	4,329	4,329
01-41A-00199-00000	GROUP VISION INSURANCE	403	361	525	403	403
	Salaries, Wages, & Benefits	*568,841*	*479,750*	*733,160*	*560,165*	560,165
01-41A-00210-00000	OFFICE SUPPLIES	6,828	6,252	5,000	6,000	6,000
01-41A-00215-00000	POSTAGE	715	659	1,000	1,000	1,000
01-41A-00220-00000	OPERATING SUPPLIES	5,577	823	3,000	3,500	3,500
01-41A-00226-00000	CLEANING SUPPLIES	3,003	2,524	2,200	2,200	2,200
01-41A-00231-00000	VEHICLE FUEL & OIL	497	1,119	800	800	800
01-41A-00249-00000	VEHICLE SUPPLIES	48	-	200	200	200

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
01-41A-00250-00000	MAINTENANCE SUPPLIES	136	-	-	-	-
01-41A-00260-00000	SMALL TOOLS & EQUIPMENT	-	3,224	1,600	1,000	1,000
01-41A-00312-00000	MGMT CONSULTING SERVICES	417	3,291	15,000	15,000	15,000
01-41A-00317-00000	PEST CONTROL SERVICES	783	470	800	800	800
01-41A-00318-00000	COMPUTER SERVICES	33,087	52,874	39,324	40,109	40,109
01-41A-00321-00000	TELEPHONE	23,157	34,680	31,400	31,400	31,400
01-41A-00331-00000	TRAVEL EXPENSES	5	168	6,500	1,500	1,500
01-41A-00341-00000	ADVERTISING	875	-	-	-	-
01-41A-00342-00000	PRINTING	303	-	700	700	700
01-41A-00343-00000	PHOTOCOPY	1,471	-	900	2,900	2,900
01-41A-00361-00000	ELECTRICITY	16,747	18,046	20,000	35,360	35,360
01-41A-00362-00000	NATURAL GAS	9,523	5,834	10,000	10,000	10,000
01-41A-00364-00000	SEWER	2,143	832	1,500	1,500	1,500
01-41A-00365-00000	SOLID WASTE	2,640	2,825	3,022	3,235	3,235
01-41A-00366-00000	WATER	1,751	866	1,200	1,200	1,200
01-41A-00367-00000	STORMWATER FEE	2,604	2,283	2,700	2,700	2,700
01-41A-00372-00000	MAINTENANCE-VEHICLES	70	1,068	1,000	1,000	1,000
01-41A-00373-00000	MAINTENANCE-BUILDINGS	39,030	62,898	66,500	47,100	47,100
01-41A-00374-00000	MAINTENANCE-EQUIPMENT	2,587	9,301	7,000	2,000	2,000
01-41A-00394-00000	OTHER SERVICE FEES	68	2,054	1,500	2,000	2,000
01-41A-00420-00000	DUES & SUBSCRIPTIONS	7,610	3,348	1,900	1,900	1,900
01-41A-00421-00000	LICENSES & PERMITS	-	175	100	100	100
01-41A-00442-00000	WELLNESS	-	-	9,000	9,000	9,000
01-41A-00461-00000	TRAINING	818	5,564	6,000	6,000	6,000
01-41A-00481-00000	PHYSICALS	6,670	10,112	6,000	6,000	6,000
	Supplies, Services & Utilities	*169,163*	*231,290*	*245,846*	*236,204*	236,204
41A	**Total Police Administration**	**738,004**	**711,040**	**979,006**	**796,369**	**796,369**
41I	**Police Investigation**					
01-41I-00130-00000	SALARIES--FULL TIME	178,187	187,317	185,019	194,183	194,183
01-41I-00158-00000	GROUP LIFE INSURANCE	167	143	222	242	242
01-41i-00159-00000	GROUP DISABILITY INS	73	86	1,114	1,819	1,819
01-41I-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,196	-	1,196	1,196	1,196
01-41I-00180-00000	SALARIES--OVER TIME	29,846	41,450	40,000	40,000	40,000
01-41I-00180-00005	SALARIES - OT HOLIDAY	-	704	2,000	1,000	1,000
01-41i-00181-00000	OVERTIME - REIMBURSABLE	2,570	1,591	8,320	2,000	2,000
01-41I-00191-00000	UNIFORM ALLOWANCE	2,000	2,400	3,600	3,600	3,600
01-41I-00192-00000	FICA/MEDICARE	3,031	3,324	8,127	5,385	5,385
01-41I-00196-00000	GROUP HOSPITAL INSURANCE	50,041	32,554	40,520	40,686	40,686
01-41I-00198-00000	GROUP DENTAL INSURANCE	1,257	1,257	2,118	2,164	2,164
01-41I-00199-00000	GROUP VISION INSURANCE	202	202	210	202	202
	Salaries, Wages, & Benefits	*268,570*	*271,028*	*292,446*	*292,477*	292,477
01-41I-00210-00000	OFFICE SUPPLIES	280	38	-	N/A	N/A
01-41I-00220-00000	OPERATING SUPPLIES	1,562	2,373	1,500	2,000	2,000
01-41I-00231-00000	VEHICLE FUEL & OIL	4,993	1,055	2,600	2,000	2,000
01-41I-00249-00000	VEHICLE SUPPLIES	-	-	150	150	150
01-41I-00318-00000	COMPUTER SERVICES	14	-	-	7,500	7,500
01-41I-00331-00000	TRAVEL EXPENSES	2,824	2,041	2,500	2,500	2,500
01-41I-00372-00000	MAINTENANCE-VEHICLES	-	4,097	2,000	2,000	2,000
01-41I-00420-00000	DUES & SUBSCRIPTIONS	9,555	4,591	15,600	34,100	34,100
01-41I-00461-00000	TRAINING	1,155	1,700	6,500	5,000	5,000
	Supplies, Services & Utilities	*20,383*	*15,895*	*30,850*	*55,250*	55,250
41I	**Total Police Investigation**	**288,953**	**286,923**	**323,296**	**347,727**	**347,727**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
41P	**Police Patrol**					
01-41P-00130-00000	SALARIES--FULL TIME	2,315,909	2,162,800	2,370,469	2,596,043	2,596,043
01-41P-00158-00000	GROUP LIFE INSURANCE	3,797	3,059	2,997	3,636	3,636
01-41P-00159-00000	GROUP DISABILITY INS	2,511	1,894	15,039	27,288	27,288
01-41P-00167-00000	EAP SERVICES	3,762	3,303	N/A	N/A	N/A
01-41P-00177-00000	EXCESS SICK LEAVE PAYMENTS	9,945	4,466	9,945	9,945	9,945
01-41P-00180-00000	SALARIES--OVERTIME	140,710	250,195	155,000	160,000	160,000
01-41P-00180-00005	SALARIES - OT HOLIDAY	5,155	8,501	5,000	10,000	10,000
01-41P-00181-00000	OVERTIME - REIMBURSABLE	30,932	43,734	52,000	52,000	52,000
01-41P-00181-00005	OVERTIME HOLIDAY - REIMBURSABLE	-	-	3,000	3,000	3,000
01-41P-00191-00000	UNIFORM ALLOWANCE	57,556	55,415	48,107	48,107	48,107
01-41P-00192-00000	FICA/MEDICARE	36,315	35,405	63,681	74,852	74,852
01-41P-00196-00000	GROUP HOSPITAL INSURANCE	663,173	526,187	823,049	931,141	931,141
01-41P-00198-00000	GROUP DENTAL INSURANCE	17,826	13,281	28,593	32,466	32,466
01-41P-00199-00000	GROUP VISION INSURANCE	2,335	1,915	2,835	3,024	3,024
	Salaries, Wages, & Benefits	*3,289,926*	*3,110,155*	*3,579,715*	*3,951,502*	3,951,502
01-41P-00210-00000	OFFICE SUPPLIES	468	443	1,000	1,000	1,000
01-41P-00215-00000	POSTAGE	-	-	-	-	-
01-41P-00220-00000	OPERATING SUPPLIES	1,827	1,086	4,000	4,000	4,000
01-41P-00231-00000	VEHICLE FUEL & OIL	33,007	32,447	25,000	25,000	25,000
01-41P-00239-00000	AMMUNITION	5,076	12,753	13,075	13,075	13,075
01-41P-00249-00000	VEHICLE SUPPLIES	-	-	3,000	1,500	1,500
01-41P-00260-00000	SMALL TOOLS & EQUIPMENT	165	4,751	63,235	82,700	82,700
01-41P-00318-00000	COMPUTER SERVICES	-	-	-	8,000	8,000
01-41P-00327-00000	RADIO MAINTENANCE	3,058	4,904	12,000	5,000	5,000
01-41P-00331-00000	TRAVEL EXPENSES	1,868	2,438	5,000	5,000	5,000
01-41P-00372-00000	MAINTENANCE-VEHICLES	35,394	39,415	48,000	48,000	48,000
01-41P-00374-00000	MAINTENANCE-EQUIPMENT	23,285	76,221	70,080	9,080	9,080
01-41P-00394-00000	OTHER SERVICE FEES	6,768	3,299	3,000	3,000	3,000
01-41P-00395-00000	ANIMAL CONTROL SERVICES	3,227	5,219	8,000	8,000	8,000
01-41P-00420-00000	DUES & SUBSCRIPTIONS	50	100	-	75,000	75,000
01-41P-00461-00000	TRAINING	32,689	49,083	26,140	26,140	26,140
33-41P-00220-00000	OPERATING SUPPLIES	323	497	1,000	1,000	1,000
33-41P-00249-00000	VEHICLE SUPPLIES	-	-	500	500	500
33-41P-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	1,500	1,500	1,500
33-41P-00312-00000	MGMT CONSULTING SERVICES	N/A	-	5,000	5,000	5,000
33-41P-00331-00000	TRAVEL EXPENSES	-	-	1,000	1,000	1,000
33-41P-00372-00000	MAINTENANCE-VEHICLES	800	474	1,500	1,500	1,500
33-41P-00394-00000	OTHER SERVICE FEES	3,592	175	350	350	350
33-41P-00461-00000	TRAINING	475	-	4,000	4,000	4,000
	Supplies, Services & Utilities	*152,072*	*233,305*	*296,380*	*329,345*	329,345
41P	**Total Police Patrol**	**3,441,998**	**3,343,460**	**3,876,095**	**4,280,847**	**4,280,847**
TOTAL POLICE DEPARTMENT:		**4,468,955**	**4,341,423**	**5,178,397**	**5,424,943**	**5,424,943**
GENERAL FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
409	**Borough Hall Maintenance**					
01-409-00210-00000	Office Supplies	1,641	-	-	-	-
01-409-00220-00000	OPERATING SUPPLIES	5,236	3,442	600	750	750
01-409-00226-00000	CLEANING SUPPLIES	1,185	1,898	1,600	1,600	1,600
01-409-00250-00000	MAINTENANCE SUPPLIES	885	259	3,100	3,100	3,100

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
01-409-00260-00000	SMALL TOOLS & EQUIPMENT	-	1,703	7,000	7,000	7,000
01-409-00317-00000	PEST CONTROL SERVICES	371	371	1,520	1,520	1,520
01-409-00321-00000	TELEPHONE	4,853	4,946	5,330	5,330	5,330
01-409-00361-00000	ELECTRICITY	11,531	13,727	12,500	19,300	19,300
01-409-00362-00000	NATURAL GAS	12,005	9,934	14,500	12,675	12,675
01-409-00364-00000	SEWER	819	863	770	5,035	5,035
01-409-00365-00000	SOLID WASTE	3,248	3,759	3,023	3,235	3,235
01-409-00366-00000	WATER	893	536	785	5,070	5,070
01-409-00367-00000	STORMWATER FEE	33,495	26,796	26,800	26,800	26,800
01-409-00373-00000	MAINTENANCE-BUILDINGS	9,835	13,403	39,500	39,500	39,500
01-409-00374-00000	MAINTENANCE-EQUIPMENT	10,858	1,227	12,285	12,285	12,285
01-409-00394-00000	OTHER SERVICE FEES	19,414	18,521	16,450	8,000	8,000
	Supplies, Services & Utilities	*116,269*	*101,385*	*145,763*	*151,200*	151,200
409	**Total Borough Hall Maintenance**	**116,269**	**101,385**	**145,763**	**151,200**	**151,200**
427	**Solid Waste Collection & Disposal**					
01-427-00115-00000	PART-TIME SALARIES	-	15,129	10,498	11,404	11,404
01-427-00130-00000	SALARIES - FULL TIME	22,422	25,713	11,175	49,532	49,532
01-427-00158-00000	GROUP LIFE INSURANCE	64	27	12	76	76
01-427-00159-00000	GROUP DISABILITY INSURANCE	119	157	56	573	573
01-427-00177-00000	EXCESS SICK LEAVE PAYMENTS	581	148	N/A	N/A	N/A
01-427-00180-00000	SALARIES - OVERTIME	2	48	1,820	1,820	1,820
01-427-00192-00000	FICA/MEDICARE	2,224	3,108	2,355	5,289	5,289
01-427-00196-00000	GROUP HOSPITAL INSURANCE	7,824	5,573	4,420	15,052	15,052
01-427-00198-00000	GROUP DENTAL INSURANCE	410	153	106	682	682
01-427-00199-00000	GROUP VISION INSURANCE	43	21	11	64	64
	Salaries, Wages, & Benefits	*33,689*	*50,077*	*30,453*	*84,492*	84,492
01-427-00229-00000	ITEMS FOR RESALE	838	-	-	-	-
01-427-00321-00000	TELEPHONE	480	440	-	N/A	N/A
01-427-00341-00000	ADVERTISING	1,539	417	1,000	1,000	1,000
01-427-00365-00001	SOLID WASTE - LANDFILL	-	-	3,000	3,000	3,000
01-427-00374-00000	MAINTENANCE - EQUIPMENT	-	1,268	3,000	3,000	3,000
01-427-00384-00000	RENTAL-EQUIPMENT	25,471	13,243	36,000	51,000	51,000
	Supplies, Services & Utilities	*28,328*	*15,368*	*43,000*	*58,000*	58,000
427	**Total Solid Waste Collection & Disposal**	**62,017**	**65,445**	**73,453**	**142,492**	**142,492**
430	**Public Works Field Operations**					
01-430-00115-00000	SALARIES--PART TIME	5,287	21,511	32,760	32,760	32,760
01-430-00130-00000	SALARIES--FULL TIME	196,883	44,620	99,921	57,559	57,559
01-430-00158-00000	GROUP LIFE INSURANCE	411	87	177	117	117
01-430-00159-00000	GROUP DISABILITY INS	1,921	461	886	874	874
01-430-00167-00000	WELLNESS	1,200	921	600	600	600
01-430-00177-00000	EXCESS SICK LEAVE PAYMENTS	864	215	863	863	863
01-430-00180-00000	SALARIES--OVER TIME	3,876	1,571	18,668	18,668	18,668
01-430-00191-00000	UNIFORM ALLOWANCE	1,505	1,608	1,450	1,765	1,765
01-430-00192-00000	FICA/MEDICARE	15,116	5,059	13,144	9,904	9,904
01-430-00196-00000	GROUP HOSPITAL INSURANCE	96,213	30,888	51,742	25,508	25,508
01-430-00198-00000	GROUP DENTAL INSURANCE	3,193	1,041	1,684	1,039	1,039
01-430-00199-00000	GROUP VISION INSURANCE	493	73	167	97	97
	Salaries, Wages, & Benefits	*326,962*	*108,055*	*222,062*	*149,754*	149,754

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
01-430-00210-00000	OFFICE SUPPLIES	216	566	400	400	400
01-430-00220-00000	OPERATING SUPPLIES	577	89,229	85,990	79,990	79,990
01-430-00226-00000	CLEANING SUPPLIES	356	242	440	550	550
01-430-00231-00000	VEHICLE FUEL & OIL	19,214	9,119	19,100	19,100	19,100
01-430-00249-00000	VEHICLE SUPPLIES	3,763	1,833	2,500	2,750	2,750
01-430-00250-00000	MAINTENANCE SUPPLIES	27,864	20,542	33,050	53,050	53,050
01-430-00260-00000	SMALL TOOLS & EQUIPMENT	2,148	3,661	3,750	3,750	3,750
01-430-00317-00000	PEST CONTROL SERVICES	163	114	100	100	100
01-430-00318-00000	COMPUTER SERVICES	N/A	N/A	4,850	8,000	8,000
01-430-00321-00000	TELEPHONE	1,866	2,014	2,000	2,000	2,000
01-430-00331-00000	TRAVEL EXPENSES	47	2	-	-	-
01-430-00343-00000	PHOTOCOPY	-	-	110	110	110
01-430-00361-00000	ELECTRICITY	5,829	2,254	3,000	3,775	3,775
01-430-00362-00000	NATURAL GAS	2,618	2,145	4,200	4,200	4,200
01-430-00364-00000	SEWER	374	309	360	360	360
01-430-00365-00000	SOLID WASTE	882	2,489	1,200	1,500	1,500
01-430-00366-00000	WATER	444	357	360	360	360
01-430-00371-00000	MAINTENANCE-LAND	26	156	-	-	-
01-430-00372-00000	MAINTENANCE-VEHICLES	14,331	19,639	17,800	17,800	17,800
01-430-00373-00000	MAINTENANCE-BUILDINGS	4,004	1,392	6,070	3,570	3,570
01-430-00374-00000	MAINTENANCE-EQUIPMENT	8,062	5,665	7,425	7,425	7,425
01-430-00384-00000	RENTAL-EQUIPMENT	-	-	750	750	750
01-430-00394-00000	OTHER SERVICE FEES	3,061	2,035	2,440	2,990	2,990
01-430-00420-00000	DUES & SUBSCRIPTIONS	281	114	175	175	175
01-430-00421-00000	LICENSES & PERMITS	1,697	1,754	6,520	6,520	6,520
01-446-00421-00000	LICENSES & PERMITS	45	-	N/A	N/A	N/A
01-430-00440-00000	LAUNDRY SERVICE	1,509	1,883	1,500	1,600	1,600
01-430-00461-00000	TRAINING	543	163	3,000	3,000	3,000
	Supplies, Services & Utilities	*99,920*	*167,677*	*207,090*	*223,825*	223,825
430	**Total Public Works Field Operations**	**426,882**	**275,732**	**429,152**	**373,579**	**373,579**
01-431-00220-00000	OPERATING SUPPLIES	N/A	198	N/A	N/A	N/A
	Supplies, Services & Utilities	-	*198*	-	-	-
431	**Total Street Cleaning**	**-**	**198**	**-**	**-**	**-**
TOTAL DEPARTMENT OF WATER RESOURCES:		**605,168**	**442,760**	**648,368**	**667,271**	**667,271**
GENERAL FUND EXPENDITURES - DEPARTMENT OF TRANSPORTATION & WASTE MANAGEMENT						
408	**Engineering**					
01-408-00115-00000	SALARIES--PART TIME	N/A	N/A	18,500	-	-
01-408-00130-00000	SALARIES--FULL TIME	273,300	313,542	232,402	130,864	130,864
01-408-00158-00000	GROUP LIFE INSURANCE	368	402	361	303	303
01-408-00159-00000	GROUP DISABILITY INS	2,784	2,513	1,811	2,274	2,274
01-408-00167-00000	WELLNESS PROGRAM	-	-	600	400	400
01-408-00177-00000	EXCESS SICK LEAVE PAYMENTS	5,824	2,488	-	-	-
01-408-00180-00000	SALARIES--OVER TIME	1,095	1,139	1,000	2,000	2,000
01-408-00191-00000	UNIFORM ALLOWANCE	-	-	400	200	200
01-408-00192-00000	FICA/MEDICARE	20,885	24,054	17,886	10,118	10,118
01-408-00196-00000	GROUP HOSPITAL INSURANCE	86,379	72,204	67,640	63,802	63,802
01-408-00198-00000	GROUP DENTAL INSURANCE	3,101	2,597	3,442	2,706	2,706
01-408-00199-00000	GROUP VISION INSURANCE	330	258	342	252	252
	Salaries, Wages, & Benefits	*394,066*	*419,197*	*344,384*	*212,919*	212,919

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
01-408-00210-00000	OFFICE SUPPLIES	926	31	600	700	700
01-408-00215-00000	POSTAGE	1,080	751	1,000	1,100	1,100
01-408-00220-00000	OPERATING SUPPLIES	128	225	500	500	500
01-408-00231-00000	VEHICLE FUEL & OIL	2,885	1,927	3,600	2,000	2,000
01-408-00249-00000	VEHICLE SUPPLIES	135	-	350	350	350
01-408-00260-00000	SMALL TOOLS & EQUIPMENT	341	-	350	350	350
01-408-00318-00000	COMPUTER SERVICES	391	9,620	11,500	12,400	12,400
01-408-00321-00000	TELEPHONE	4,239	4,288	5,750	1,440	1,440
01-408-00331-00000	TRAVEL EXPENSES	N/A	49	1,000	1,500	1,500
01-408-00342-00000	PRINTING	46	-	-	-	-
01-408-00343-00000	PHOTOCOPY	361	613	1,000	1,000	1,000
01-408-00372-00000	MAINTENANCE-VEHICLES	264	2,211	2,000	2,000	2,000
01-408-00374-00000	MAINTENANCE-EQUIPMENT	1,554	707	700	700	700
01-408-00394-00000	OTHER SERVICE FEES		N/A		1,900	1,900
01-408-00420-00000	DUES & SUBSCRIPTIONS	200	-	1,005	1,150	1,150
01-408-00421-00000	LICENSES & PERMITS	200	-	225	-	-
01-408-00461-00000	TRAINING	936	-	3,600	1,450	1,450
	Supplies, Services & Utilities	*13,686*	*20,422*	*33,180*	*28,540*	28,540
408	**Total Engineering**	**407,752**	**439,619**	**377,564**	**241,459**	**241,459**
433	**Traffic Control**					
01-433-00115-00000	SALARIES--PART TIME	41,536	46,798	22,500	22,500	22,500
01-433-00130-00000	SALARIES--FULL TIME	52,362	54,890	86,581	80,625	80,625
01-433-00158-00000	GROUP LIFE INSURANCE	111	112	178	218	218
01-433-00159-00000	GROUP DISABILITY INS	501	503	892	1,637	1,637
01-433-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,392	1,032	3,392	3,392	3,392
01-433-00180-00000	SALARIES--OVER TIME	1,420	868	2,500	2,500	2,500
01-433-00191-00000	UNIFORM ALLOWANCE	178	201	635	635	635
01-433-00192-00000	FICA/MEDICARE	7,411	7,780	11,364	10,908	10,908
01-433-00196-00000	GROUP HOSPITAL INSURANCE	27,704	30,643	55,869	35,947	35,947
01-433-00198-00000	GROUP DENTAL INSURANCE	3,282	763	1,694	1,948	1,948
01-433-00199-00000	GROUP VISION INSURANCE	81	81	168	181	181
	Salaries, Wages, & Benefits	*137,978*	*143,671*	*185,773*	*160,491*	160,491
01-433-00210-00000	OFFICE SUPPLIES	43	-	60	60	60
01-433-00215-00000	POSTAGE	20	-	-	-	-
01-433-00220-00000	OPERATING SUPPLIES	13,544	16,356	63,525	118,525	118,525
01-433-00231-00000	VEHICLE FUEL & OIL	3,584	4,047	3,200	3,200	3,200
01-433-00249-00000	VEHICLE SUPPLIES	1,263	-	2,000	2,000	2,000
01-433-00250-00000	MAINTENANCE SUPPLIES	18,878	6,753	21,850	26,850	26,850
01-433-00260-00000	SMALL TOOLS & EQUIPMENT	1,863	1,284	1,450	1,450	1,450
01-433-00321-00000	TELEPHONE	3,329	3,379	3,300	3,300	3,300
01-433-00331-00000	TRAVEL EXPENSES	-	-	450	450	450
01-433-00342-00000	PRINTING	1,081	1,181	3,000	3,000	3,000
01-433-00361-00000	ELECTRICITY	19,447	24,084	25,000	34,700	34,700
01-433-00371-00000	MAINTENANCE-LAND	-	-	1,000	1,000	1,000
01-433-00372-00000	MAINTENANCE-VEHICLES	-	702	2,600	2,600	2,600
01-433-00374-00000	MAINTENANCE-EQUIPMENT	2,644	-	50,000	-	-
01-433-00394-00000	OTHER SERVICE FEES	20,688	29,179	45,000	50,000	50,000
01-433-00420-00000	DUES & SUBSCRIPTIONS	-	-	200	200	200
01-433-00440-00000	LAUNDRY SERVICE	722	679	800	800	800
01-433-00461-00000	TRAINING	-	-	1,200	1,200	1,200
	Supplies, Services & Utilities	*87,106*	*87,644*	*224,635*	*249,335*	249,335
433	**Total Traffic Control**	**225,084**	**231,315**	**410,408**	**409,826**	**409,826**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
434	**Street Lighting**					
01-434-00130-00000	SALARIES--FULL TIME	13,024	13,723	21,646	14,569	14,569
01-434-00158-00000	GROUP LIFE INSURANCE	28	28	45	24	24
01-434-00159-00000	GROUP DISABILITY INS	125	126	223	182	182
01-434-00177-00000	EXCESS SICK LEAVE PAYMENTS	848	258	848	848	848
01-434-00180-00000	SALARIES--OVER TIME	355	217	1,040	1,040	1,040
01-434-00192-00000	FICA/MEDICARE	1,054	1,050	1,767	1,226	1,226
01-434-00196-00000	GROUP HOSPITAL INSURANCE	7,556	7,661	13,967	5,277	5,277
01-434-00198-00000	GROUP DENTAL INSURANCE	191	191	424	216	216
01-434-00199-00000	GROUP VISION INSURANCE	20	20	42	20	20
	Salaries, Wages, & Benefits	*23,201*	*23,274*	*40,002*	*23,402*	23,402
01-434-00220-00000	Operating Supplies	930	63	2,000	2,000	2,000
01-434-00250-00000	MAINTENANCE SUPPLIES	5,616	7,980	3,000	3,000	3,000
01-434-00361-00000	ELECTRICITY	268,972	236,481	293,200	343,200	343,200
	Supplies, Services & Utilities	*275,518*	*244,524*	*298,200*	*348,200*	348,200
434	**Total Street Lighting**	**298,719**	**267,798**	**338,202**	**371,602**	**371,602**
TOTAL DEPARTMENT OF TRANSPORTATION & WASTE MGMT:		**931,555**	**938,732**	**1,126,174**	**1,022,887**	**1,022,887**
GENERAL FUND EXPENDITURES - DEPARTMENT OF SUSTAINABLE COMMUNITY & ECONOMIC PLANNING						
413	**Code Enforcement**					
01-413-00115-00000	SALARIES--PART TIME	-	3,827	25,500	25,500	25,500
01-413-00130-00000	SALARIES--FULL TIME	356,052	354,616	406,024	501,991	501,991
01-413-00158-00000	GROUP LIFE INSURANCE	749	603	611	789	789
01-413-00159-00000	GROUP DISABILITY INS	3,301	3,038	3,064	5,921	5,921
01-413-00167-00000	WELLNESS	800	894	1,400	1,600	1,600
01-413-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,180	301	1,180	1,180	1,180
01-413-00180-00000	SALARIES--OVER TIME	1,366	1,488	3,120	3,120	3,120
01-413-00191-00000	UNIFORM ALLOWANCE	599	672	2,832	3,360	3,360
01-413-00192-00000	FICA/MEDICARE	27,571	27,723	31,713	39,054	39,054
01-413-00196-00000	GROUP HOSPITAL INSURANCE	71,307	79,780	133,774	134,821	134,821
01-413-00198-00000	GROUP DENTAL INSURANCE	2,771	2,184	5,825	7,045	7,045
01-413-00199-00000	GROUP VISION INSURANCE	355	258	578	656	656
	Salaries, Wages, & Benefits	*466,051*	*475,384*	*615,621*	*725,037*	725,037
01-413-00210-00000	OFFICE SUPPLIES	1,602	986	1,500	3,000	3,000
01-413-00215-00000	POSTAGE	1,796	1,716	3,000	3,000	3,000
01-413-00220-00000	OPERATING SUPPLIES	922	368	1,250	2,382	2,382
01-413-00231-00000	VEHICLE FUEL & OIL	2,444	1,963	1,700	2,550	2,550
01-413-00249-00000	VEHICLE SUPPLIES	78	254	1,000	1,000	1,000
01-413-00250-00000	MAINTENANCE SUPPLIES	30	-	-	-	-
01-413-00260-00000	SMALL TOOLS & EQUIPMENT	19,512	13,508	9,325	4,000	4,000
01-413-00312-00000	MGMT CONSULTING SERVICES	253,079	243,036	249,646	470,000	470,000
01-413-00318-00000	COMPUTER SERVICES	75,774	4,869	7,450	8,920	8,920
01-413-00319-00000	PLANNING	1,404	8,333	-	-	-
01-413-00321-00000	TELEPHONE	4,526	5,033	6,000	6,000	6,000
01-413-00331-00000	TRAVEL EXPENSES	546	4,396	5,000	6,000	6,000
01-413-00341-00000	ADVERTISING	2,454	1,948	1,000	3,000	3,000
01-413-00342-00000	PRINTING	-	40	500	1,600	1,600
01-413-00343-00000	PHOTOCOPY	369	94	1,000	3,000	3,000
01-413-00372-00000	MAINTENANCE-VEHICLES	1,075	1,537	2,500	3,750	3,750
01-413-00374-00000	MAINTENANCE-EQUIPMENT	-	1,599	2,000	2,000	2,000
01-413-00390-00000	RENTAL HOUSING INSPECTION PRGM	11,000	11,000	11,000	11,000	11,000

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
01-413-00420-00000	DUES & SUBSCRIPTIONS	2,293	1,615	2,445	7,820	7,820
01-413-00461-00000	TRAINING	8,319	5,606	9,400	19,310	19,310
01-413-00610-00000	CONSTRUCTION CONTRACTS	4,850	4,277	15,000	15,000	15,000
	Supplies, Services & Utilities	*392,073*	*312,178*	*330,716*	*573,332*	573,332
413	**Total Code Enforcement**	**858,124**	**787,562**	**946,337**	**1,298,369**	**1,298,369**
TOTAL DEPARTMENT OF SCEP:		**858,124**	**787,562**	**946,337**	**1,298,369**	**1,298,369**
GENERAL FUND EXPENDITURES - DEPARTMENT OF PARKS & RECREATION						
451	**Parks & Recreation Admin.**					
01-451-00115-00000	SALARIES--PART TIME	34,548	49,235	49,160	50,688	50,688
01-451-00130-00000	SALARIES--FULL TIME	99,280	105,066	108,223	112,325	112,325
01-451-00158-00000	GROUP LIFE INSURANCE	143	143	111	121	121
01-451-00159-00000	GROUP DISABILITY INS	883	885	557	910	910
01-451-00167-00000	WELLNESS	-	-	600	600	600
01-451-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,689	3,855	3,689	3,689	3,689
01-451-00192-00000	FICA/MEDICARE	9,850	11,832	12,280	12,593	12,593
01-451-00196-00000	GROUP HOSPITAL INSURANCE	37,778	38,304	44,200	44,514	44,514
01-451-00198-00000	GROUP DENTAL INSURANCE	954	954	1,059	1,082	1,082
01-451-00199-00000	GROUP VISION INSURANCE	101	101	105	101	101
	Salaries, Wages, & Benefits	*187,226*	*210,375*	*219,984*	*226,623*	226,623
01-451-00210-00000	OFFICE SUPPLIES	287	41	300	300	300
01-451-00215-00000	POSTAGE	152	140	250	250	250
01-451-00220-00000	OPERATING SUPPLIES	(161)	(280)	500	500	500
01-451-00318-00000	COMPUTER SERVICES	1,907	69	1,814	1,814	1,814
01-451-00321-00000	TELEPHONE	2,293	1,687	2,100	2,100	2,100
01-451-00331-00000	TRAVEL EXPENSES	887	1,294	1,600	1,600	1,600
01-451-00341-00000	ADVERTISING	100	-	200	200	200
01-451-00342-00000	PRINTING	-	266	350	350	350
01-451-00343-00000	PHOTOCOPY	168	-	250	250	250
01-451-00420-00000	DUES & SUBSCRIPTIONS	280	280	450	450	450
01-451-00461-00000	TRAINING	679	485	400	1,145	1,145
	Supplies, Services & Utilities	*6,592*	*3,982*	*8,214*	*8,959*	8,959
451	**Total Parks & Recreation Admin.**	**193,818**	**214,357**	**228,198**	**235,582**	**235,582**
452	**Recreation Services**					
01-452-00115-00000	SALARIES--PART TIME	14,554	-	37,464	37,464	37,464
01-452-00115-05150	PART-TIME SALARIES	24,731	32,500	N/A	N/A	N/A
01-452-00130-00000	SALARIES--FULL TIME	99,480	109,187	112,143	125,271	125,271
01-452-00158-00000	GROUP LIFE INSURANCE	158	211	211	230	230
01-452-00159-00000	GROUP DISABILITY INS	712	949	1,059	1,728	1,728
01-452-00167-00000	WELLNESS	462	200	-	-	-
01-452-00180-00000	SALARIES - OVERTIME	1,339	1,131	750	750	750
01-452-00191-00000	UNIFORM ALLOWANCE	632	134	350	350	350
01-452-00192-00000	FICA/MEDICARE	10,714	10,475	8,679	9,683	9,683
01-452-00196-00000	GROUP HOSPITAL INSURANCE	26,401	26,890	27,121	57,384	57,384
01-452-00198-00000	GROUP DENTAL INSURANCE	2,496	792	2,012	2,056	2,056
01-452-00199-00000	GROUP VISION INSURANCE	154	200	200	192	192
	Salaries, Wages, & Benefits	*181,833*	*182,669*	*189,989*	*235,108*	235,108

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
01-452-00210-00000	OFFICE SUPPLIES	475	253	500	500	500
01-452-00215-00000	POSTAGE	765	724	850	850	850
01-452-00220-00000	OPERATING SUPPLIES	2,049	596	10,250	11,120	11,120
01-452-00220-00502	OPERATING SUPPLIES	37	-	-	-	-
01-452-00220-00504	OPERATING SUPPLIES	432	596	-	-	-
01-452-00220-00508	OPERATING SUPPLIES	15	-	-	-	-
01-452-00220-00511	OPERATING SUPPLIES	232	10	-	-	-
01-452-00220-00513	OPERATING SUPPLIES	-	550	-	-	-
01-452-00220-00515	OPERATING SUPPLIES	1,114	2,218	-	-	-
01-452-00220-00517	OPERATING SUPPLIES	100	100	-	-	-
01-452-00220-00524	OPERATING SUPPLIES	25	-	-	-	-
01-452-00220-00525	OPERATING SUPPLIES	212	-	-	-	-
01-452-00220-00526	OPERATING SUPPLIES	212	300	-	-	-
01-452-00220-00527	OPERATING SUPPLIES	363	254	-	-	-
01-452-00220-00528	OPERATING SUPPLIES	-	237	-	-	-
01-452-00220-00530	OPERATING SUPPLIES	135	-	-	-	-
01-452-00220-00531	OPERATING SUPPLIES	34	38	-	-	-
01-452-00220-00537	OPERATING SUPPLIES	490	-	-	-	-
01-452-00220-00542	OPERATING SUPPLIES	308	627	-	-	-
01-452-00220-00548	OPERATING SUPPLIES	146	100	-	-	-
01-452-00220-00550	OPERATING SUPPLIES	-	530	-	-	-
01-452-00220-00551	OPERATING SUPPLIES	168	-	-	-	-
01-452-00220-00552	OPERATING SUPPLIES	30	-	-	-	-
01-452-00250-00000	MAINTENANCE SUPPLIES	-	630	1,250	1,250	1,250
01-452-00250-00504	MAINTENANCE SUPPLIES	758	154	-	-	-
01-452-00250-00525	MAINTENANCE SUPPLIES	101	-	-	-	-
01-452-00321-00000	TELEPHONE	506	596	516	516	516
01-452-00331-00000	TRAVEL EXPENSES	890	3,378	1,900	1,300	1,300
01-452-00341-00000	ADVERTISING	318	-	500	150	150
01-452-00342-00000	PRINTING	1,972	3,587	3,070	3,070	3,070
01-452-00343-00000	PHOTOCOPY	168	-	60	60	60
01-452-00394-00000	OTHER SERVICE FEES	1,891	1,566	58,645	61,600	61,600
01-452-00394-00502	OTHER SERVICE FEES	1,509	928	-	-	-
01-452-00394-00503	OTHER SERVICE FEES	1,675	1,652	-	-	-
01-452-00394-00504	OTHER SERVICE FEES	5,050	5,130	-	-	-
01-452-00394-00505	OTHER SERVICE FEES	1,801	2,016	-	-	-
01-452-00394-00506	OTHER SERVICE FEES	3,045	2,345	-	-	-
01-452-00394-00513	OTHER SERVICE FEES	500	400	-	-	-
01-452-00394-00517	OTHER SERVICE FEES	4,039	3,385	-	-	-
01-452-00394-00520	OTHER SERVICE FEES	507	1,235	-	-	-
01-452-00394-00521	OTHER SERVICE FEES	280	495	-	-	-
01-452-00394-00524	OTHER SERVICE FEES	5,390	5,250	-	-	-
01-452-00394-00525	OTHER SERVICE FEES	105	100	-	-	-
01-452-00394-00527	OTHER SERVICE FEES	2,560	2,560	-	-	-
01-452-00394-00530	OTHER SERVICE FEES	1,652	1,089	-	-	-
01-452-00394-00535	OTHER SERVICE FEES	2,772	3,018	-	-	-
01-452-00394-00536	OTHER SERVICE FEES	113	-	-	-	-
01-452-00394-00540	OTHER SERVICE FEES	1,720	2,284	-	-	-
01-452-00394-00541	OTHER SERVICE FEES	2,016	1,638	-	-	-
01-452-00394-00542	OTHER SERVICE FEES	725	725	-	-	-
01-452-00394-00545	OTHER SERVICE FEES	3,891	6,730	-	-	-
01-452-00394-00550	OTHER SERVICE FEES	10,089	5,042	-	-	-
01-452-00394-00554	OTHER SERVICE FEES	8,162	7,525	-	-	-
01-452-00394-00555	OTHER SERVICE FEES	1,411	1,194	-	-	-
01-452-00420-00000	DUES & SUBSCRIPTIONS	545	480	610	675	675
01-452-00461-00000	TRAINING	1,070	4,295	4,000	2,200	2,200
	Supplies, Services & Utilities	*74,573*	*76,560*	*82,151*	*83,291*	83,291
452	**Total Recreation Services**	**256,406**	**259,229**	**272,140**	**318,399**	**318,399**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
453	**Swimming Pool**					
01-453-00115-00000	SALARIES--PART TIME	76,424	82,018	74,678	79,100	79,100
01-453-00130-00000	SALARIES--FULL TIME	4,915	5,580	5,704	6,204	6,204
01-453-00158-00000	GROUP LIFE INSURANCE	5	10	12	12	12
01-453-00159-00000	GROUP DISABILITY INS	22	47	56	91	91
01-453-00180-00000	SALARIES--OVER TIME	17	-	500	500	500
01-453-00191-00000	UNIFORM ALLOWANCE	256	269	800	825	825
01-453-00192-00000	FICA/MEDICARE	6,208	6,684	6,437	6,475	6,475
01-453-00196-00000	GROUP HOSPITAL INSURANCE	1,571	1,236	1,427	1,430	1,430
01-453-00198-00000	GROUP DENTAL INSURANCE	244	30	106	108	108
01-453-00199-00000	GROUP VISION INSURANCE	6	10	11	10	10
	Salaries, Wages, & Benefits	*89,668*	*95,884*	*89,731*	*94,755*	94,755
01-453-00210-00000	OFFICE SUPPLIES	446	206	290	340	340
01-453-00220-00000	OPERATING SUPPLIES	2,287	1,322	2,808	3,008	3,008
01-453-00220-SPONS	Operating Supplies	-	-	500	500	500
01-453-00222-00000	CHEMICALS	26,938	26,976	33,339	33,808	33,808
01-453-00226-00000	CLEANING SUPPLIES	591	730	700	1,000	1,000
01-453-00250-00000	MAINTENANCE SUPPLIES	1,566	651	1,500	1,500	1,500
01-453-00260-00000	SMALL TOOLS & EQUIPMENT	504	405	1,320	4,940	4,940
01-453-00317-00000	PEST CONTROL SERVICES	N/A	42	300	300	300
01-453-00321-00000	TELEPHONE	3,254	3,199	3,504	4,704	4,704
01-453-00331-00000	TRAVEL EXPENSES	84	5	50	50	50
01-453-00341-00000	ADVERTISING	20	9	100	100	100
01-453-00342-00000	PRINTING	-	45	150	150	150
01-453-00361-00000	ELECTRICITY	8,381	8,706	8,500	16,880	16,880
01-453-00362-00000	NATURAL GAS	505	468	500	500	500
01-453-00364-00000	SEWER	12,746	11,643	13,000	13,000	13,000
01-453-00365-00000	SOLID WASTE	1,020	1,364	1,460	1,562	1,562
01-453-00366-00000	WATER	10,212	9,044	10,000	10,000	10,000
01-453-00371-00000	MAINTENANCE-LAND	-	714	765	765	765
01-453-00373-00000	MAINTENANCE-BUILDINGS	18,705	5,135	13,500	32,900	32,900
01-453-00374-00000	MAINTENANCE-EQUIPMENT	336	232	5,400	1,000	1,000
01-453-00384-00000	RENTAL-EQUIPMENT	-	-	-	160	160
01-453-00394-00000	OTHER SERVICE FEES	2,748	3,130	3,500	3,500	3,500
01-453-00421-00000	LICENSES & PERMITS	120	50	85	85	85
01-453-00461-00000	TRAINING	1,062	720	2,000	1,855	1,855
	Supplies, Services & Utilities	*91,525*	*74,796*	*103,271*	*132,607*	132,607
453	**Total Swimming Pool**	**181,193**	**170,680**	**193,002**	**227,362**	**227,362**
454	**Parks Maintenance**					
01-454-00115-00000	SALARIES--PART TIME	-	-	30,060	56,000	56,000
01-454-00130-00000	SALARIES--FULL TIME	73,932	50,341	127,067	174,955	174,955
01-454-00158-00000	GROUP LIFE INSURANCE	193	103	333	485	485
01-454-00159-00000	GROUP DISABILITY INS	707	461	1,671	3,638	3,638
01-454-00180-00000	SALARIES--OVER TIME	3,111	2,742	7,063	7,063	7,063
01-454-00191-00000	UNIFORM ALLOWANCE	416	254	890	1,180	1,180
01-454-00192-00000	FICA/MEDICARE	5,449	3,807	10,921	14,584	14,584
01-454-00196-00000	GROUP HOSPITAL INSURANCE	44,939	28,568	114,645	137,672	137,672
01-454-00198-00000	GROUP DENTAL INSURANCE	1,908	1,637	3,177	4,329	4,329
01-454-00199-00000	GROUP VISION INSURANCE	202	126	315	403	403
	Salaries, Wages, & Benefits	*130,857*	*88,039*	*296,142*	*400,309*	400,309

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
01-454-00220-00000	OPERATING SUPPLIES	2,407	2,695	4,350	4,350	4,350
01-454-00226-00000	CLEANING SUPPLIES	191	369	2,200	2,200	2,200
01-454-00231-00000	VEHICLE FUEL & OIL	1,082	1,521	10,100	10,100	10,100
01-454-00249-00000	VEHICLE SUPPLIES	53	318	1,700	1,700	1,700
01-454-00250-00000	MAINTENANCE SUPPLIES	25,651	15,219	25,495	25,400	25,400
01-454-00260-00000	SMALL TOOLS & EQUIPMENT	1,006	936	1,000	1,000	1,000
01-454-00317-00000	PEST CONTROL	450	450	690	690	690
01-454-00321-00000	TELEPHONE	5,169	4,824	600	600	600
01-454-00361-00000	ELECTRICITY	8,281	13,324	10,750	17,480	17,480
01-454-00362-00000	NATURAL GAS	9,877	6,501	10,000	10,000	10,000
01-454-00364-00000	SEWER	9,799	12,528	10,000	10,000	10,000
01-454-00365-00000	SOLID WASTE	6,319	7,498	7,451	5,332	5,332
01-454-00366-00000	WATER	13,659	14,552	15,000	15,000	15,000
01-454-00367-00000	STORMWATER FEE	2,976	3,114	2,856	2,856	2,856
01-454-00371-00000	MAINTENANCE-LAND	6,764	20,264	24,500	40,063	40,063
01-454-00372-00000	MAINTENANCE-VEHICLES	647	4,366	3,000	3,000	3,000
01-454-00373-00000	MAINTENANCE-BUILDINGS	5,491	31,726	37,000	35,000	35,000
01-454-00374-00000	MAINTENANCE-EQUIPMENT	777	4,991	11,365	8,365	8,365
01-454-00384-00000	RENTAL-EQUIPMENT	6,585	7,439	14,400	12,000	12,000
01-454-00394-00000	OTHER SERVICE FEES	416	657	550	600	600
01-454-00440-00000	LAUNDRY SERVICE	1,006	20	700	-	-
01-454-00461-00000	TRAINING	415	-	600	2,000	2,000
	Supplies, Services & Utilities	*109,021*	*153,312*	*194,307*	*207,736*	207,736
454	**Total Parks Maintenance**	**239,878**	**241,351**	**490,449**	**608,045**	**608,045**
455	**Shade Tree Program**					
01-455-00371-00000	MAINTENANCE-LAND	10,250	9,880	10,000	10,000	10,000
	Supplies, Services & Utilities	*10,250*	*9,880*	*10,000*	*10,000*	10,000
455	**Total Shade Tree Program**	**10,250**	**9,880**	**10,000**	**10,000**	**10,000**
458	**Community Center**					
01-458-00115-00000	SALARIES--PART TIME	19,871	23,599	21,100	24,100	24,100
01-458-00191-00000	UNIFORM ALLOWANCE	34	158	150	150	150
01-458-00192-00000	FICA/MEDICARE	1,520	1,805	3,220	-	-
	Salaries, Wages, & Benefits	*21,425*	*25,562*	*24,470*	*24,250*	24,250
01-458-00220-00000	OPERATING SUPPLIES	1,885	3,116	1,500	1,500	1,500
01-458-00226-00000	CLEANING SUPPLIES	571	1,362	1,400	1,400	1,400
01-458-00250-00000	MAINTENANCE SUPPLIES	2,057	2,290	2,000	2,000	2,000
01-458-00260-00000	SMALL TOOLS & EQUIPMENT	-	5,056	3,600	2,000	2,000
01-458-00317-00000	PEST CONTROL SERVICES	400	400	800	800	800
01-458-00321-00000	TELEPHONE	3,395	3,307	3,400	3,400	3,400
01-458-00341-00000	ADVERTISING	N/A	-	175	175	175
01-458-00361-00000	ELECTRICITY	9,365	11,508	9,900	17,350	17,350
01-458-00362-00000	NATURAL GAS	17,809	15,780	21,000	18,000	18,000
01-458-00364-00000	SEWER	667	1,114	850	950	950
01-458-00365-00000	SOLID WASTE	3,360	3,595	3,850	4,117	4,117
01-458-00366-00000	WATER	714	1,149	900	950	950
01-458-00367-00000	STORMWATER FEE	2,604	2,094	2,604	2,604	2,604
01-458-00371-00000	MAINTENANCE-LAND	-	184	1,500	1,500	1,500
01-458-00373-00000	MAINTENANCE-BUILDINGS	10,955	29,695	19,639	16,400	16,400
01-458-00374-00000	MAINTENANCE-EQUIPMENT	9,720	17,812	9,440	11,660	11,660
01-458-00384-00000	RENTAL-EQUIPMENT	-	543	500	1,000	1,000
01-458-00394-00000	OTHER SERVICE FEES	18,845	17,106	16,720	15,000	15,000
01-458-00421-00000	LICENSES & PERMITS	287	548	448	435	435
	Supplies, Services & Utilities	*82,634*	*116,659*	*100,226*	*101,241*	101,241

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
01-458-00730-00000	BUILDINGS	N/A	2,495	-	-	-
	Capital Expenditures	-	*2,495*	-	-	-
458	**Total Community Center**	**104,059**	**144,716**	**124,696**	**125,491**	**125,491**
TOTAL DEPARTMENT OF PARKS & RECREATION:		**985,604**	**1,040,213**	**1,318,485**	**1,524,879**	**1,524,879**
TOTAL GENERAL FUND EXPENDITURES		**17,270,326**	**17,108,442**	**16,460,718**	**17,622,106**	**17,622,106**
General Fund Revenue Total		**18,130,184**	**16,468,539**	**16,460,718**	**17,622,106**	**17,622,106**
General Fund Expense Total		**17,270,326**	**17,108,442**	**16,460,718**	**17,622,106**	**17,622,106**
General Fund Gain/(Loss) from Operation		**859,858**	**(639,903)**	**-**	**0**	**0**
06	**WATER FUND**					
WATER FUND REVENUE						
000	**Interest & Rents**					
06-000-34110-00000	INTEREST INCOME-SAVINGS	(9,290)	(11,998)	(9,290)	(8,690)	(8,690)
06-000-34140-00000	INTEREST INCOME - PLGIT	(468,629)	(314,993)	(350,000)	(312,278)	(312,278)
06-000-34141-00000	INTEREST - INVESTMENT	(2,937)	(15,207)	(3,600)	(979)	(979)
06-000-34141-GOB17	Water GOB Series 17	(18,739)	(34,623)	N/A	N/A	N/A
06-000-34141-GOB21	WATER GOB21 INTEREST	(44,178)	(157,973)	(44,178)	(40,000)	(40,000)
06-000-34148-00000	INTEREST - OTHER	(24,607)	(34,431)	N/A	N/A	N/A
06-000-37895-00000	CELL TOWER SPACE RENTAL	(183,629)	(156,825)	(185,694)	(171,487)	(171,487)
	Total Interest & Rents	**(752,009)**	**(726,050)**	**(592,762)**	**(533,434)**	**(533,434)**
000	**Intergovernmental**					
06-000-35704-00000	STATE GRANTS	-	(32,296)	-	-	-
	Total Intergovernmental	**-**	**(32,296)**	**-**	**-**	**-**
000	**Charges for Services**					
06-000-37810-00000	METERED WATER SALES	(3,989,327)	(4,206,169)	(4,711,856)	(4,928,955)	(4,928,955)
06-000-37870-00000	SALES TO TOWNSHIPS	(120,113)	(178,274)	(95,274)	(149,183)	(149,183)
	Total Charges for Services	**(4,109,440)**	**(4,384,443)**	**(4,807,130)**	**(5,078,138)**	**(5,078,138)**
000	**Other Revenue**					
06-000-37880-00000	WATER CAPACITY TAP FEE	(59,809)	(148,932)	(110,200)	(95,584)	(95,584)
06-000-37890-00000	OTHER SERVICE REVENUE	(6,297)	(7,367)	(8,900)	(7,000)	(7,000)
06-000-37891-00000	SALES OF WATER METERS	(31,822)	(48,347)	(31,457)	(34,062)	(34,062)
06-000-38010-00000	MISCELLANEOUS REVENUE	(268)	(202)	(268)	(562)	(562)
06-000-38012-00000	NET APPR. (DEPR) IN MV	(2,650)	(306)	-	-	-
06-000-38196-00000	HEALTH INSURANCE COPAY	(48,024)	(45,477)	(39,386)	(42,131)	(42,131)
06-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(48,450)	(102,966)	(48,450)	(48,450)	(48,450)
06-000-39110-00000	SALE OF PROPERTY	-	(543)	(200)	(200)	(200)
06-000-39120-00000	REIMBURSEMENTS	(33,897)	(7,827)	(17,100)	(18,696)	(18,696)
06-000-39213-00000	WATER AUTHORITY TRANSFER	(170,143)	(180,832)	(194,300)	(187,095)	(187,095)
	Total Other Revenue	**(401,360)**	**(542,799)**	**(450,261)**	**(433,780)**	**(433,780)**
000	**Transfers In**					
06-000-39208-00000	TRANSFER FROM SEWER FUND	(30,825)	(40,325)	(11,275)	(11,275)	(11,275)
	Total Transfers In	**(30,825)**	**(40,325)**	**(11,275)**	**(11,275)**	**(11,275)**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
000	**Other Sources**					
06-000-39310-00000	PROCEEDS FROM BOND ISSUE	-	-	(6,141,600)	(5,795,985)	(5,795,985)
06-000-39990-00000	FUND BALANCE	-	-	(1,689,609)	(1,326,362)	(1,326,362)
	Total Other Sources	**-**	**-**	**(7,831,209)**	**(7,122,347)**	**(7,122,347)**
TOTAL WATER FUND REVENUE:		**(5,293,634)**	**(5,725,913)**	**(13,692,637)**	**(13,178,974)**	**(13,178,974)**
WATER FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
486	***Property & Casualty Insurance***					
06-486-00351-00000	DIRECT PROPERTY	24,634	27,053	28,015	21,000	21,000
06-486-00352-00000	COMP GEN LIABILITY	2,908	3,179	3,307	10,600	10,600
06-486-00353-00000	AUTOMOBILE LIABILITY	5,907	6,660	6,925	8,100	8,100
06-486-00354-00000	PUBLIC OFFICIALS' LIAB	7,163	2,315	2,408	7,300	7,300
06-486-00358-00000	CRIME INSURANCE		N/A		75	75
	Supplies, Services & Utilities	*40,612*	*39,207*	*40,655*	*47,075*	47,075
486	**Total Insurance Premiums**	**40,612**	**39,207**	**40,655**	**47,075**	**47,075**
TOTAL DEPARTMENT OF ADMINISTRATION:		**40,612**	**39,207**	**40,655**	**47,075**	**47,075**
WATER FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Water Billing & Collection**					
06-402-00130-00000	SALARIES--FULL TIME	(31,914)	22,465	15,267	16,765	16,765
06-402-00158-00000	GROUP LIFE INSURANCE	27	31	37	40	40
06-402-00159-00000	GROUP DISABILITY INS	133	207	186	303	303
06-402-00167-00000	WELLNESS	-	-	67	100	100
06-402-00180-00000	SALARIES--OVER TIME	380	170	160	160	160
06-402-00192-00000	FICA/MEDICARE	969	1,251	1,188	1,303	1,303
06-402-00196-00000	GROUP HOSPITAL INSURANCE	1,583	1,250	1,167	1,167	1,167
06-402-00198-00000	GROUP DENTAL INSURANCE	25	-	353	361	361
06-402-00199-00000	GROUP VISION INSURANCE	6	-	35	34	34
	Salaries, Wages, & Benefits	*(28,791)*	*25,374*	*18,460*	*20,233*	20,233
06-402-00210-00000	OFFICE SUPPLIES	-	-	50	75	75
06-402-00215-00000	POSTAGE	7,444	5,378	6,500	9,500	9,500
06-402-00220-00000	OPERATING SUPPLIES	181	-	50	50	50
06-402-00260-00000	SMALL TOOLS & EQUIPMENT	-	173	100	150	150
06-402-00318-00000	COMPUTER SERVICES	1,931	435	19,300	19,300	19,300
06-402-00321-00000	TELEPHONE	215	157	430	430	430
06-402-00341-00000	ADVERTISING	-	69	-	-	-
06-402-00342-00000	PRINTING	5,090	5,259	7,162	7,165	7,165
06-402-00343-00000	PHOTOCOPY	-	-	350	350	350
06-402-00374-00000	MAINTENANCE-EQUIPMENT	1,936	1,621	1,000	1,000	1,000
06-402-00394-00000	OTHER SERVICE FEES	1,260	2,040	1,324	1,324	1,324
06-402-00430-00000	SALES TAX - WATER METERS	1,858	2,855	2,000	2,000	2,000
06-402-00450-00000	BAD DEBTS EXPENSE		N/A		1,500	1,500
06-402-00461-00000	TRAINING	302	-	500	500	500
	Supplies, Services & Utilities	*20,217*	*17,987*	*38,766*	*43,344*	43,344
06-402-00730-26022	BUILDINGS		N/A		25,000	25,000
	Capital Expenditures	-	-	-	*25,000*	25,000
402	**Total Water Billing & Collection**	**(8,574)**	**43,361**	**57,226**	**88,577**	**88,577**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
472	**Debt Service**					
06-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	1,095,873	1,079,520	1,079,520
06-472-47220-00000	DEBT SERVICE INTEREST	274,650	255,642	510,228	419,369	419,369
06-472-47305-00000	NOTE ISSUE COSTS	-	213,546	-	-	-
	Debt Service	*274,650*	*469,188*	*1,606,101*	*1,498,889*	1,498,889
472	**Total Debt Service**	**274,650**	**469,188**	**1,606,101**	**1,498,889**	**1,498,889**
481	**Water Authority**					
06-481-00311-00000	AUDITING FEES	-	-	875	875	875
06-481-00313-00000	ENGINEERING SERVICES	-	-	1,250	1,250	1,250
06-481-00314-00000	LEGAL SERVICES	2,091	7,177	6,000	8,000	8,000
	Supplies, Services & Utilities	*2,091*	*7,177*	*8,125*	*10,125*	10,125
481	**Total Water Authority**	**2,091**	**7,177**	**8,125**	**10,125**	**10,125**
488	**Unallocated Employee Benefits**					
06-488-00195-00000	WORKERS' COMPENSATION	15,296	16,854	38,642	41,621	41,621
06-488-00198-00000	HSA CONTRIBUTIONS	-	12,994	16,625	13,505	13,505
	Salaries, Wages, & Benefits	*15,296*	*29,848*	*55,267*	*55,126*	55,126
488	**Total Unallocated Employee Benefits**	**15,296**	**29,848**	**55,267**	**55,126**	**55,126**
492	**Transfers Out**					
06-492-49201-00000	TRANSFER TO GENERAL FUND	679,330	-	897,751	930,080	930,080
	Transfers Out	*679,330*	*-*	*897,751*	*930,080*	930,080
492	**Total Transfers Out**	**679,330**	**-**	**897,751**	**930,080**	**930,080**
800	**Depreciation**					
06-800-00800-00000	DEPRECIATION EXPENSE	898,034	1,040,467	N/A	N/A	N/A
06-900-00900-00000	Amortization expense	15,883	17,352	N/A	N/A	N/A
	Depreciation	*913,917*	*1,057,819*	*-*	*-*	*-*
800	**Total Depreciation**	**913,917**	**1,057,819**	**-**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**1,876,710**	**1,607,393**	**2,624,470**	**2,582,797**	**2,582,797**
WATER FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
449	**Water Lines Maintenance**					
06-449-00130-00000	SALARIES--FULL TIME	254,016	325,675	359,074	515,478	515,478
06-449-00158-00000	GROUP LIFE INSURANCE	457	546	647	914	914
06-449-00159-00000	GROUP DISABILITY INS	2,191	2,576	3,244	6,858	6,858
06-449-00167-00000	WELLNESS	-	240	N/A	N/A	N/A
06-449-00177-00000	EXCESS SICK LEAVE PAYMENTS	4,078	2,318	4,078	4,078	4,078
06-449-00180-00000	SALARIES--OVER TIME	2,811	8,484	6,250	13,250	13,250
06-449-00191-00000	UNIFORM ALLOWANCE	1,561	1,653	1,450	1,765	1,765
06-449-00192-00000	FICA/MEDICARE	19,404	26,957	28,170	40,134	40,134
06-449-00196-00000	GROUP HOSPITAL INSURANCE	88,211	131,365	175,923	209,498	209,498
06-449-00198-00000	GROUP DENTAL INSURANCE	3,093	4,644	6,167	8,159	8,159
06-449-00199-00000	GROUP VISION INSURANCE	342	432	612	760	760
	Salaries, Wages, & Benefits	*376,164*	*504,890*	*585,615*	*800,894*	800,894

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
06-449-00210-00000	OFFICE SUPPLIES	365	592	400	400	400
06-449-00215-00000	POSTAGE	-	5	-	-	-
06-449-00220-00000	OPERATING SUPPLIES	26,496	51,141	38,520	64,520	64,520
06-449-00226-00000	CLEANING SUPPLIES	356	196	440	550	550
06-449-00231-00000	VEHICLE FUEL & OIL	13,066	16,472	11,200	11,200	11,200
06-449-00249-00000	VEHICLE SUPPLIES	2,716	1,742	2,500	2,500	2,500
06-449-00250-00000	MAINTENANCE SUPPLIES	12,957	12,814	7,750	13,750	13,750
06-449-00260-00000	SMALL TOOLS & EQUIPMENT	2,254	3,661	3,750	3,750	3,750
06-449-00313-00000	ENGINEERING SERVICES	-	5,493	-	20,000	20,000
06-449-00317-00000	PEST CONTROL SERVICES	163	114	100	100	100
06-449-00318-00000	COMPUTER SERVICES	-	4,850	4,850	8,000	8,000
06-449-00321-00000	TELEPHONE	2,840	2,931	2,000	2,000	2,000
06-449-00331-00000	TRAVEL EXPENSES	22	2	500	500	500
06-449-00342-00000	PRINTING	55	2,940	-	1,500	1,500
06-449-00343-00000	PHOTOCOPY	-	-	110	110	110
06-449-00361-00000	ELECTRICITY	923	2,254	3,000	3,775	3,775
06-449-00362-00000	NATURAL GAS	2,618	2,145	4,200	4,200	4,200
06-449-00364-00000	SEWER	374	309	360	360	360
06-449-00365-00000	SOLID WASTE	882	13,309	1,200	1,500	1,500
06-449-00366-00000	WATER	444	357	320	320	320
06-449-00371-00000	MAINTENANCE-LAND	-	56	-	-	-
06-449-00372-00000	MAINTENANCE-VEHICLES	13,371	14,647	17,800	17,800	17,800
06-449-00373-00000	MAINTENANCE-BUILDINGS	2,796	1,392	6,295	3,795	3,795
06-449-00374-00000	MAINTENANCE-EQUIPMENT	8,062	5,841	7,425	7,425	7,425
06-449-00384-00000	RENTAL-EQUIPMENT	-	-	350	350	350
06-449-00394-00000	OTHER SERVICE FEES	10,164	12,293	2,440	2,990	2,990
06-449-00420-00000	DUES & SUBSCRIPTIONS	281	1,296	270	270	270
06-449-00421-00000	LICENSES & PERMITS	4,117	6,191	6,520	6,520	6,520
06-449-00440-00000	LAUNDRY SERVICE	1,509	1,869	1,500	1,600	1,600
06-449-00461-00000	TRAINING	1,637	315	5,500	5,500	5,500
	Supplies, Services & Utilities	*108,468*	*165,227*	*129,300*	*185,285*	185,285
06-449-00720-00000	IMPROVEMENTS	-	-	-	-	-
06-449-00720-17036	IMPROVEMENTS	N/A	N/A	2,000,000	2,000,000	2,000,000
06-449-00730-25020	BUILDINGS	N/A	N/A	2,500	-	-
06-449-00730-26024	BUILDINGS		N/A		7,500	7,500
06-449-00730-26025	BUILDINGS		N/A		18,750	18,750
06-449-00740-00000	MACHINERY & EQUIPMENT	1,244	-	-	-	-
06-449-00740-20022	MACHINERY & EQUIPMENT	17,361	-	-	-	-
06-449-00740-24021	MACHINERY & EQUIPMENT	N/A	N/A	12,500	-	-
06-449-00740-25021	MACHINERY & EQUIPMENT	N/A	N/A	2,500	-	-
06-449-00740-26026	MACHINERY & EQUIPMENT		N/A		25,000	25,000
06-449-00740-26028	MACHINERY & EQUIPMENT		N/A		3,000	3,000
06-449-00760-25018	VEHICLES	N/A	N/A	75,000	-	-
	Capital Expenditures	*18,605*	*-*	*2,092,500*	*2,054,250*	2,054,250
449	**Total Water Lines Maintenance**	**503,237**	**670,117**	**2,807,415**	**3,040,429**	**3,040,429**
450	**Water Meter Maintenance**					
06-450-00220-00000	OPERATING SUPPLIES	100,659	(19,132)	20,000	20,000	20,000
06-450-00260-00000	SMALL TOOLS & EQUIPMENT	96	94	1,900	1,900	1,900
06-450-00321-00000	TELEPHONE	187	182	200	200	200
06-450-00461-00000	TRAINING	-	-	450	450	450
	Supplies, Services & Utilities	*100,942*	*(18,856)*	*22,550*	*22,550*	22,550

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
06-450-00740-26008	MACHINERY & EQUIPMENT		N/A		100,000	100,000
	Capital Expenditures	-	-	-	*100,000*	100,000
450	**Total Water Meter Maintenance**	**100,942**	**(18,856)**	**22,550**	**122,550**	**122,550**
44L	**Water Lab**					
06-44L-00130-00000	SALARIES--FULL TIME	90,737	144,095	148,750	153,789	153,789
06-44L-00158-00000	GROUP LIFE INSURANCE	175	176	222	242	242
06-44l-00159-00000	GROUP DISABILITY INS	833	835	1,114	1,819	1,819
06-44L-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	1,945	-	-	-
06-44L-00180-00000	SALARIES--OVER TIME	1,389	1,567	731	500	500
06-44L-00191-00000	UNIFORM ALLOWANCE	643	237	410	270	270
06-44L-00192-00000	FICA/MEDICARE	6,839	10,893	11,460	11,845	11,845
06-44L-00196-00000	GROUP HOSPITAL INSURANCE	25,535	25,832	62,964	63,347	63,347
06-44L-00198-00000	GROUP DENTAL INSURANCE	1,030	1,474	2,118	2,164	2,164
06-44L-00199-00000	GROUP VISION INSURANCE	126	126	210	202	202
	Salaries, Wages, & Benefits	*127,307*	*187,180*	*227,979*	*234,178*	234,178
06-44L-00210-00000	OFFICE SUPPLIES	245	-	300	300	300
06-44L-00215-00000	POSTAGE	10	13	160	130	130
06-44L-00220-00000	OPERATING SUPPLIES	3,602	(7,001)	450	450	450
06-44L-00222-00000	CHEMICALS	8,933	16,889	16,200	19,300	19,300
06-44L-00225-00000	LAB SUPPLIES	7,047	3,873	3,710	2,200	2,200
06-44L-00226-00000	CLEANING SUPPLIES	385	75	250	250	250
06-44L-00231-00000	VEHICLE FUEL & OIL	427	395	1,000	1,000	1,000
06-44L-00249-00000	VEHICLE SUPPLIES	-	-	200	200	200
06-44L-00250-00000	MAINTENANCE SUPPLIES	127	-	-	N/A	N/A
06-44L-00260-00000	SMALL TOOLS & EQUIPMENT	1,866	1,717	3,400	1,350	1,350
06-44l-00313-00000	ENGINEERING SERVICES	-	-	1,000	500	500
06-44L-00316-00000	LABORATORY TEST SERVICES	20,073	11,210	18,240	16,850	16,850
06-44L-00318-00000	COMPUTER SERVICES	-	2,878	4,750	3,750	3,750
06-44L-00321-00000	TELEPHONE	350	361	375	375	375
06-44L-00327-00000	RADIO MAINTENANCE	-	-	1,000	-	-
06-44L-00331-00000	TRAVEL EXPENSES	31	-	900	900	900
06-44L-00341-00000	ADVERTISING	1,270	925	1,500	1,000	1,000
06-44L-00343-00000	PHOTOCOPY	74	41	180	680	680
06-44L-00365-00000	SOLID WASTE		N/A		2,000	2,000
06-44L-00372-00000	MAINTENANCE-VEHICLES	25	909	1,600	-	-
06-44L-00373-00000	MAINTENANCE-BUILDINGS	7,857	5,699	8,300	7,500	7,500
06-44L-00374-00000	MAINTENANCE-EQUIPMENT	2,249	4,153	3,050	3,550	3,550
06-44L-00420-00000	DUES & SUBSCRIPTIONS	411	93	1,100	865	865
06-44L-00421-00000	LICENSES & PERMITS	755	1,064	1,450	1,450	1,450
06-44L-00440-00000	LAUNDRY SERVICE	356	358	375	375	375
06-44L-00461-00000	TRAINING	523	747	1,175	1,450	1,450
	Supplies, Services & Utilities	*56,616*	*44,399*	*70,665*	*66,425*	66,425
06-44L-00730-24024	BUILDINGS	N/A	N/A	50,000	-	-
06-44L-00740-26009	MACHINERY & EQUIPMENT		N/A		8,000	8,000
06-44L-00760-26027	VEHICLES		N/A		3,750	3,750
	Capital Expenditures	-	-	*50,000*	*11,750*	11,750
44L	**Total Water Lab**	**183,923**	**231,579**	**348,644**	**312,353**	**312,353**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
44P	**Water Treatment Plant**					
06-44P-00130-00000	SALARIES--FULL TIME	594,612	631,661	638,403	582,853	582,853
06-44P-00158-00000	GROUP LIFE INSURANCE	1,152	1,157	944	879	879
06-44p-00159-00000	GROUP DISABILITY INS	5,425	5,465	4,735	6,595	6,595
06-44P-00167-00000	EAP SERVICES	575	779	-	-	-
06-44P-00180-00000	SALARIES--OVER TIME	63,247	70,547	59,854	57,000	57,000
06-44P-00191-00000	UNIFORM ALLOWANCE	1,816	2,096	2,500	2,500	2,500
06-44P-00192-00000	FICA/MEDICARE	48,953	52,158	55,838	51,588	51,588
06-44P-00196-00000	GROUP HOSPITAL INSURANCE	189,878	192,717	221,284	203,383	203,383
06-44P-00198-00000	GROUP DENTAL INSURANCE	6,808	7,876	9,002	7,846	7,846
06-44P-00199-00000	GROUP VISION INSURANCE	848	857	893	731	731
	Salaries, Wages, & Benefits	*913,314*	*965,313*	*993,453*	*913,375*	913,375
06-44P-00210-00000	OFFICE SUPPLIES	346	544	450	450	450
06-44P-00215-00000	POSTAGE	37	63	300	300	300
06-44P-00220-00000	OPERATING SUPPLIES	28,203	13,333	13,000	13,000	13,000
06-44P-00222-00000	CHEMICALS	332,105	340,977	240,000	360,000	360,000
06-44P-00225-00000	LAB SUPPLIES	14,690	14,951	20,000	24,000	24,000
06-44P-00226-00000	CLEANING SUPPLIES	736	638	700	700	700
06-44P-00231-00000	VEHICLE FUEL & OIL	4,467	4,366	5,000	5,000	5,000
06-44P-00249-00000	VEHICLE SUPPLIES	23	2	600	600	600
06-44P-00250-00000	MAINTENANCE SUPPLIES	16,823	11,894	40,000	40,000	40,000
06-44P-00260-00000	SMALL TOOLS & EQUIPMENT	2,817	3,654	5,000	5,000	5,000
06-44P-00313-00000	ENGINEERING SERVICES	11,731	979	30,000	30,000	30,000
06-44P-00317-00000	PEST CONTROL SERVICES	-	-	-	150	150
06-44P-00318-00000	COMPUTER SERVICES	8,208	16,306	10,000	20,000	20,000
06-44P-00321-00000	TELEPHONE	6,509	7,360	6,000	6,000	6,000
06-44P-00331-00000	TRAVEL EXPENSES	64	322	600	600	600
06-44P-00343-00000	PHOTOCOPY	210	-	500	500	500
06-44P-00361-00000	ELECTRICITY	126,777	132,880	140,000	281,695	281,695
06-44P-00362-00000	NATURAL GAS	27,483	25,747	34,000	34,000	34,000
06-44P-00364-00000	SEWER	561	425	400	400	400
06-44P-00365-00000	SOLID WASTE	111,070	105,350	100,000	100,000	100,000
06-44P-00371-00000	MAINTENANCE-LAND	3,622	4,719	15,000	15,000	15,000
06-44P-00372-00000	MAINTENANCE-VEHICLES	4,398	556	3,000	3,000	3,000
06-44P-00373-00000	MAINTENANCE-BUILDINGS	9,634	13,591	14,000	15,000	15,000
06-44P-00374-00000	MAINTENANCE-EQUIPMENT	23,182	58,017	83,000	104,000	104,000
06-44P-00394-00000	OTHER SERVICE FEES	25,237	28,434	29,000	29,000	29,000
06-44P-00420-00000	DUES & SUBSCRIPTIONS	607	172	1,500	1,500	1,500
06-44P-00421-00000	LICENSES & PERMITS	31,150	28,908	35,000	35,000	35,000
06-44P-00440-00000	LAUNDRY SERVICE	3,099	2,644	2,500	2,500	2,500
06-44P-00461-00000	TRAINING	3,910	3,655	5,000	5,000	5,000
	Supplies, Services & Utilities	*797,699*	*820,487*	*834,550*	*1,132,395*	1,132,395
06-44P-00720-20019	IMPROVEMENTS	N/A	N/A	900,000	850,000	850,000
06-44P-00720-23018	IMPROVEMENTS	N/A	925	500,000	250,000	250,000
06-44P-00720-24008	IMPROVEMENTS	N/A	N/A	4,000,000	3,500,000	3,500,000
06-44P-00720-25009	IMPROVEMENTS	N/A	N/A	90,000	-	-
06-44P-00720-26011	IMPROVEMENTS		N/A		100,000	100,000
06-44P-00730-19015	BUILDINGS	N/A	N/A	130,000	130,000	130,000
06-44P-00730-22018	BUILDINGS	N/A	N/A	180,000	-	-
06-44P-00730-26014	BUILDINGS		N/A		100,000	100,000
06-44P-00740-22020	MACHINERY & EQUIPMENT	N/A	N/A	90,400	-	-
06-44P-00740-23020	MACHINERY & EQUIPMENT	N/A	7,511	45,000	-	-
06-44P-00740-25010	MACHINERY & EQUIPMENT	N/A	N/A	72,000	-	-
06-44P-00740-25011	MACHINERY & EQUIPMENT	N/A	N/A	8,000	-	-

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
06-44P-00740-25012	MACHINERY & EQUIPMENT	N/A	N/A	5,500	-	-
06-44P-00740-26010	MACHINERY & EQUIPMENT		N/A		18,000	18,000
06-44P-00740-26012	MACHINERY & EQUIPMENT		N/A		10,000	10,000
06-44P-00740-26013	MACHINERY & EQUIPMENT		N/A		60,000	60,000
06-44P-00740-26015	MACHINERY & EQUIPMENT		N/A		10,000	10,000
	Capital Expenditures	-	*8,436*	*6,020,900*	*5,028,000*	5,028,000
44P	**Total Water Treatment Plant**	**1,711,013**	**1,794,236**	**7,848,903**	**7,073,770**	**7,073,770**
TOTAL DEPARTMENT OF WATER RESOURCES:		**2,499,115**	**2,677,076**	**11,027,512**	**10,549,102**	**10,549,102**
TOTAL WATER FUND EXPENDITURES:		**4,416,437**	**4,323,676**	**13,692,637**	**13,178,974**	**13,178,974**
Water Fund Revenue Total		**5,293,634**	**5,725,913**	**13,692,637**	**13,178,974**	**13,178,974**
Water Fund Expense Total		**4,416,437**	**4,323,676**	**13,692,637**	**13,178,974**	**13,178,974**
Water Fund Gain/(Loss) from Operation		**877,197**	**1,402,237**	**-**	**-**	**-**
07	**STORMWATER FUND**					
STORMWATER FUND REVENUE						
000	**Interest & Rents**					
07-000-34110-00000	INTEREST INCOME-SAVINGS	(32,545)	(35,012)	(32,544)	(24,100)	(24,100)
07-000-34140-00000	INTEREST INCOME - PLGIT	(61,128)	(20,913)	(61,128)	(23,390)	(23,390)
07-000-34141-GOB21	STORMWATER GOB21 INTEREST	(12,412)	(44,382)	(12,411)	(21,000)	(21,000)
	Total Interest & Rents	**(106,085)**	**(100,307)**	**(106,083)**	**(68,490)**	**(68,490)**
000	**Charges for Services**					
07-000-37700-00000	STORMWATER FEE	(1,745,763)	(1,760,514)	(1,754,300)	(1,732,111)	(1,732,111)
	Total Charges for Services	**(1,745,763)**	**(1,760,514)**	**(1,754,300)**	**(1,732,111)**	**(1,732,111)**
000	**Intergovernmental**					
07-000-35704-00000	STATE GRANTS	-	(10,944)	-	-	-
	Total Intergovernmental	**-**	**(10,944)**	**-**	**-**	**-**
000	**Other Revenue**					
07-000-38010-00000	MISCELLANEOUS REVENUE	(211)	(142)	-	N/A	N/A
07-000-38196-00000	HEALTH INSURANCE COPAY	(158)	(78)	(16,387)	(14,555)	(14,555)
07-000-38725-00000	DIVIDENDS - GROUP HEALTH INSURANCE	(2,433)	-	(2,433)	(8,217)	(8,217)
07-000-39120-00000	REIMBURSEMENTS	(1,404)	(7,161)	(800)	(800)	(800)
	Total Other Revenue	**(4,206)**	**(7,381)**	**(19,620)**	**(23,572)**	**(23,572)**
000	**Transfers In**					
07-000-39202-00000	TRANSFER FROM OTHER FUNDS	-	-	(215,000)	-	-
	Total Transfers In	**-**	**-**	**(215,000)**	**-**	**-**
000	**Other Sources**					
07-000-39310-00000	PROCEEDS OF BOND ISSUE	-	-	(608,000)	(564,197)	(564,197)
07-000-39990-00000	FUND BALANCE	-	-	(86,517)	(428,565)	(428,565)
	Total Other Sources	**-**	**-**	**(694,517)**	**(992,762)**	**(992,762)**
TOTAL STORMWATER FUND REVENUE:		**(1,856,054)**	**(1,879,146)**	**(2,789,520)**	**(2,816,935)**	**(2,816,935)**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
STORMWATER EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
486	**Property & Casualty Insurance**					
07-486-00351-00000	DIRECT PROPERTY	N/A	N/A	12,360	-	-
07-486-00352-00000	COMP GEN LIABILITY	N/A	N/A	3,307	-	-
07-486-00353-00000	AUTOMOBILE LIABILITY	N/A	N/A	6,925	-	-
07-486-00354-00000	PUBLIC OFFICIALS' LIAB	N/A	N/A	2,408	-	-
	Supplies, Services & Utilities	-	-	*25,000*	-	-
486	**Total Insurance Premiums**	**-**	**-**	**25,000**	**-**	**-**
TOTAL DEPARTMENT OF ADMINISTRATION:		**-**	**-**	**25,000**	**-**	**-**
STORMWATER FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Stormwater Billing & Collection**					
07-402-00130-00000	SALARIES - FULL TIME	(4,922)	16,449	15,272	16,771	16,771
07-402-00158-00000	GROUP LIFE INSURANCE	8	32	38	40	40
07-402-00159-00000	GROUP DISABILITY INSURANCE	34	-	186	303	303
07-402-00167-00000	WELLNESS	-	-	67	-	-
07-402-00180-00000	SALARIES - OVERTIME	149	170	-	N/A	N/A
07-402-00192-00000	FICA / MEDICARE	350	1,252	1,169	1,283	1,283
07-402-00196-00000	GROUP HOSPITAL INSURANCE	1,613	1,250	1,167	1,167	1,167
07-402-00198-00000	GROUP DENTAL INSURANCE	26	-	353	361	361
07-402-00199-00000	GROUP VISION INSURANCE	6	-	36	34	34
	Salaries, Wages, & Benefits	*(2,736)*	*19,153*	*18,288*	*19,959*	19,959
07-402-00210-00000	OFFICE SUPPLIES	-	-	50	100	100
07-402-00215-00000	POSTAGE	7,444	5,379	6,500	7,500	7,500
07-402-00220-00000	OPERATING SUPPLIES	182	-	50	50	50
07-402-00260-00000	SMALL TOOLS & EQUIPMENT	-	174	-	-	-
07-402-00318-00000	COMPUTER SERVICES	-	-	300	300	300
07-402-00321-00000	TELEPHONE	-	-	430	430	430
07-402-00341-00000	ADVERTISING	-	69	-	-	-
07-402-00342-00000	PRINTING	5,090	5,259	7,162	7,165	7,165
07-402-00343-00000	PHOTOCOPY	-	-	350	350	350
07-402-00374-00000	MAINTENANCE - EQUIPMENT	1,936	1,621	1,000	1,500	1,500
07-402-00394-00000	OTHER SERVICE FEES	504	-	1,224	1,225	1,225
07-402-00461-00000	TRAINING	302	-	500	500	500
	Supplies, Services & Utilities	*15,458*	*12,502*	*17,566*	*19,120*	19,120
402	**Total Stormwater Billing & Collection**	**12,722**	**31,655**	**35,854**	**39,079**	**39,079**
472	**Debt Service**					
07-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	41,135	46,192	46,192
07-472-47220-00000	DEBT SERVICE INTEREST	32,816	29,529	34,449	32,392	32,392
	Debt Service	*32,816*	*29,529*	*75,584*	*78,584*	78,584
472	**Total Debt Service**	**32,816**	**29,529**	**75,584**	**78,584**	**78,584**
488	**Unallocated Employee Benefits**					
07-488-00195-00000	WORKERS' COMPENSATION	15,296	16,854	16,226	19,548	19,548
07-488-00198-00000	HSA CONTRIBUTION	-	1,807	8,996	4,474	4,474
	Salaries, Wages, & Benefits	*15,296*	*18,661*	*25,222*	*24,022*	24,022

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
488	**Total Unallocated Employee Benefits**	**15,296**	**18,661**	**25,222**	**24,022**	**24,022**
492	**Transfers Out**					
07-492-49201-00000	TRANSFER TO GENERAL FUND	718,476	-	850,407	889,470	889,470
	Transfers Out	*718,476*	*-*	*850,407*	*889,470*	889,470
492	**Total Transfers Out**	**718,476**	**-**	**850,407**	**889,470**	**889,470**
800	**Depreciation**					
07-800-00800-00000	DEPRECIATION EXPENSE	60,941	76,353	N/A	N/A	N/A
	Depreciation	*60,941*	*76,353*	*-*	*-*	*-*
800	**Total Depreciation**	**60,941**	**76,353**	**-**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**840,251**	**156,198**	**987,067**	**1,031,155**	**1,031,155**
STORMWATER FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
431	**Street Cleaning**					
07-431-00130-00000	SALARIES--FULL TIME	75,815	53,760	54,530	74,653	74,653
07-431-00158-00000	GROUP LIFE INSURANCE	110	109	111	121	121
07-431-00159-00000	GROUP DISABILITY INS	492	489	557	910	910
07-431-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,556	-	1,555	1,555	1,555
07-431-00180-00000	SALARIES--OVER TIME	1,707	1,227	3,160	3,160	3,160
07-431-00192-00000	FICA/MEDICARE	5,889	4,075	4,509	6,048	6,048
07-431-00196-00000	GROUP HOSPITAL INSURANCE	31,399	12,364	14,274	3,500	3,500
07-431-00198-00000	GROUP DENTAL INSURANCE	791	418	1,059	1,082	1,082
07-431-00199-00000	GROUP VISION INSURANCE	92	101	105	101	101
	Salaries, Wages, & Benefits	*117,851*	*72,543*	*79,860*	*91,130*	91,130
07-431-00220-00000	OPERATING SUPPLIES	14,921	25,034	10,000	25,000	25,000
07-431-00231-00000	VEHICLE FUEL & OIL	10,519	8,735	10,000	10,000	10,000
07-431-00249-00000	VEHICLE SUPPLIES	7,636	17,669	6,000	6,000	6,000
07-431-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	100	100	100
07-431-00365-00000	SOLID WASTE	5,570	506	10,000	10,000	10,000
07-431-00372-00000	ENGINEERING SERVICES	193	-	-	-	-
	Supplies, Services & Utilities	*38,839*	*51,944*	*36,100*	*51,100*	51,100
431	**Total Street Cleaning**	**156,690**	**124,487**	**115,960**	**142,230**	**142,230**
447	**Stormwater Operations**					
07-447-00130-00000	SALARIES - FULL TIME	234,250	312,428	369,271	468,311	468,311
07-447-00158-00000	GROUP LIFE INSURANCE	483	539	679	798	798
07-447-00159-00000	GROUP DISABILITY INSURANCE	2,115	2,474	3,406	5,986	5,986
07-447-00167-00000	FITNESS REIMBURSEMENT	200	200	200	200	200
07-447-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,403	1,541	2,403	2,403	2,403
07-447-00180-00000	SALARIES - OVER TIME	4,494	8,230	6,098	13,098	13,098
07-447-00191-00000	UNIFORM ALLOWANCE	1,848	1,917	1,450	1,765	1,765
07-447-00192-00000	FICA/ MEDICARE	19,514	25,304	28,950	36,526	36,526
07-447-00196-00000	GROUP HOSPITAL INSURANCE	72,053	110,117	194,954	164,852	164,852
07-447-00198-00000	GROUP DENTAL INSURANCE	2,388	3,801	6,475	7,122	7,122
07-447-00199-00000	GROUP VISION INSURANCE	285	373	642	664	664
	Salaries, Wages, & Benefits	*340,033*	*466,924*	*614,528*	*701,725*	701,725

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
07-447-00210-00000	OFFICE SUPPLIES	215	621	400	600	600
07-447-00220-00000	OPERATING SUPPLIES	6,427	28,226	17,900	17,900	17,900
07-447-00226-00000	CLEANING SUPPLIES	356	169	440	550	550
07-447-00231-00000	VEHICLE FUEL AND OIL	4,035	9,451	10,000	10,000	10,000
07-447-00249-00000	VEHICLE SUPPLIES	2,510	1,742	2,500	2,750	2,750
07-447-00250-00000	MAINTENANCE SUPPLIES	19,681	9,888	20,000	20,200	20,200
07-447-00260-00000	SMALL TOOLS AND EQUIPMENT	2,965	6,936	4,250	4,250	4,250
07-447-00313-00000	ENGINEERING SERVICES	-	5,254	-	10,000	10,000
07-447-00317-00000	PEST CONTROL SERVICES	163	114	100	100	100
07-447-00318-00000	COMPUTER SERVICES	2,206	7,135	7,150	11,200	11,200
07-447-00321-00000	TELEPHONE	1,280	1,593	2,480	2,480	2,480
07-447-00331-00000	TRAVEL EXPENSES	-	2	-	-	-
07-447-00341-00000	ADVERTISING	-	45	-	-	-
07-447-00342-00000	PRINTING	45	-	1,000	1,000	1,000
07-447-00343-00000	PHOTOCOPY	-	-	110	110	110
07-447-00361-00000	ELECTRICITY	923	2,254	3,000	3,775	3,775
07-447-00362-00000	NATURAL GAS	2,618	2,145	4,200	4,200	4,200
07-447-00364-00000	SEWER	-	-	360	360	360
07-447-00365-00000	SOLID WASTE	882	1,690	1,200	1,500	1,500
07-447-00366-00000	WATER	-	-	360	360	360
07-447-00371-00000	MAINTENANCE - LAND	-	56	-	-	-
07-447-00372-00000	MAINTENANCE - VEHICLES	13,524	14,820	17,800	17,800	17,800
07-447-00373-00000	MAINTENANCE - BUILDINGS	2,958	1,392	6,295	3,795	3,795
07-447-00374-00000	MAINTENANCE - EQUIPMENT	8,062	5,532	7,425	7,425	7,425
07-447-00384-00000	RENTAL-EQUIPMENT	-	-	350	350	350
07-447-00394-00000	OTHER SERVICE FEES	26,751	23,498	31,540	10,090	10,090
07-447-00420-00000	DUES & SUBSCRIPTIONS	550	614	1,205	1,380	1,380
07-447-00421-00000	LICENSES & PERMITS	5,269	5,239	4,700	5,200	5,200
07-447-00440-00000	LAUNDRY SERVICE	1,509	1,869	1,500	1,600	1,600
07-447-00461-00000	TRAINING	835	652	3,200	3,600	3,600
	Supplies, Services & Utilities	*103,764*	*130,937*	*149,465*	*142,575*	142,575
07-447-00720-17040	IMPROVEMENTS	N/A	2,420	110,000	110,000	110,000
07-447-00720-17043	IMPROVEMENTS	N/A	N/A	20,000	-	-
07-447-00720-18035	CAPITAL PROJECTS	N/A	7,913	60,000	60,000	60,000
07-447-00720-22024	INFRASTRUCTURE	N/A	N/A	315,000	-	-
07-447-00720-22023	INFRASTRUCTURE	N/A	N/A	200,000	60,000	60,000
07-447-00720-21021	INFRASTRUCTURE	3,825	-	40,000	40,000	40,000
07-447-00720-26016	INFRASTRUCTURE		N/A		350,000	350,000
07-447-00730-25020	BUILDINGS	N/A	N/A	2,500	-	-
07-447-00730-26007	BUILDINGS		N/A		100,000	100,000
07-447-00730-26022	BUILDINGS		N/A		25,000	25,000
07-447-00730-26024	BUILDINGS		N/A		7,500	7,500
07-447-00730-26025	BUILDINGS		N/A		18,750	18,750
07-447-00740-00000	MACHINERY & EQUIPMENT	1,244	-	-	-	-
07-447-00740-24021	MACHINERY & EQUIPMENT	N/A	N/A	12,500	-	-
07-447-00740-25021	MACHINERY & EQUIPMENT	N/A	N/A	2,500	-	-
07-447-00740-26026	MACHINERY & EQUIPMENT		N/A		25,000	25,000
07-447-00740-26028	MACHINERY & EQUIPMENT		N/A		3,000	3,000
07-447-00750-23022	IMPROVEMENTS TO LAND	N/A	N/A	60,000	-	-
07-447-00760-25018	VEHICLES	N/A	N/A	75,000	-	-
	Capital Expenditures	*5,069*	*10,333*	*897,500*	*799,250*	799,250
447	**Total Stormwater Operations**	**448,866**	**608,194**	**1,661,493**	**1,643,550**	**1,643,550**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
TOTAL DEPARTMENT OF WATER RESOURCES:		**605,556**	**732,681**	**1,777,453**	**1,785,780**	**1,785,780**
TOTAL STORMWATER FUND EXPENDITURES:		**1,445,807**	**888,879**	**2,789,520**	**2,816,935**	**2,816,935**
Stormwater Fund Revenue Total		**1,856,054**	**1,879,146**	**2,789,520**	**2,816,935**	**2,816,935**
Stormwater Fund Expense Total		**1,445,807**	**888,879**	**2,789,520**	**2,816,935**	**2,816,935**
Stormwater Fund Gain/(Loss) from Operation		**410,247**	**990,267**	**-**	**-**	**-**
08	**SEWER FUND**					
SEWER FUND REVENUE						
000	**Interest & Rents**					
08-000-34110-00000	INTEREST INCOME-SAVINGS	(100,383)	(116,912)	(99,783)	(92,396)	(92,396)
08-000-34140-00000	INTEREST INCOME - PLGIT	(626,104)	(514,587)	(444,640)	(341,567)	(341,567)
08-000-34141-00000	INTEREST - INVESTMENT	(5,968)	(30,898)	(1,600)	-	-
08-000-34141-GOB21	Sewer GOB21 INTEREST	(43,878)	(156,905)	-	-	-
	Total Interest & Rents	**(776,333)**	**(819,302)**	**(546,023)**	**(433,963)**	**(433,963)**
000	**Intergovernmental**					
08-000-35010-00000	FEDERAL GRANTS	-	(5,332)	N/A	N/A	N/A
08-000-35704-00000	STATE GRANTS	-	(31,741)	-	-	-
08-000-39130-00000	CAPITAL REIMB-TOWNSHIPS	(95,815)	(100,707)	(1,941,099)	(749,951)	(749,951)
	Total Intergovernmental	**(95,815)**	**(137,780)**	**(1,941,099)**	**(749,951)**	**(749,951)**
000	**Charges for Services**					
08-000-36412-00000	METERED SEWER SALES	(5,188,781)	(5,401,943)	(5,391,500)	(5,018,339)	(5,018,339)
08-000-36470-00000	SALES TO TOWNSHIPS	(997,831)	(990,095)	(997,831)	(1,118,691)	(1,118,691)
08-000-36475-00000	SALES TO ARMY WAR COLLEGE	(100,022)	(67,175)	(103,800)	(110,255)	(110,255)
	Total Charges for Services	**(6,286,634)**	**(6,459,213)**	**(6,493,131)**	**(6,247,285)**	**(6,247,285)**
000	**Other Revenue**					
08-000-36411-00000	SEWER TAPPING FEES	(69,579)	(212,455)	(100,773)	(132,798)	(132,798)
08-000-36481-00000	SURCHARGE FEES	(97,319)	(110,704)	(147,736)	(130,250)	(130,250)
08-000-36482-00000	PRETREATMENT MONITORING	(4,800)	(3,300)	(5,854)	(4,500)	(4,500)
08-000-36490-00000	OTHER SERVICE REVENUE	(24,946)	(19,248)	(27,020)	(20,863)	(20,863)
08-000-38010-00000	MISCELLANEOUS REVENUE	(5,614)	(2,501)	(3,274)	(4,463)	(4,463)
08-000-38012-00000	NET APPR. (DEPR) IN MV	(5,383)	(623)	-	-	-
08-000-38196-00000	HEALTH INSURANCE COPAY	(39,512)	(26,094)	(42,220)	(40,134)	(40,134)
08-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(44,556)	(63,264)	(38,461)	(44,314)	(44,314)
08-000-39110-00000	SALE OF PROPERTY	-	(543)	(2,500)	(500)	(500)
08-000-39120-00000	REIMBURSEMENTS	(7,108)	(15,995)	(10,659)	(11,551)	(11,551)
	Total Other Revenue	**(298,817)**	**(454,727)**	**(378,497)**	**(389,373)**	**(389,373)**
000	**Other Sources**					
08-000-39310-00000	PROCEEDS OF BOND ISSUE	-	-	(5,000,633)	(2,008,056)	(2,008,056)
08-000-39990-00000	FUND BALANCE	-	-	(447,783)	(397,126)	(397,126)
	Total Other Sources	**-**	**-**	**(5,448,416)**	**(2,405,182)**	**(2,405,182)**
TOTAL SEWER FUND REVENUE:		**(7,457,599)**	**(7,871,022)**	**(14,807,166)**	**(10,225,754)**	**(10,225,754)**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
SEWER FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
486	**Property & Casualty Insurance**					
08-486-00351-00000	DIRECT PROPERTY	97,085	106,164	110,410	82,800	82,800
08-486-00352-00000	COMP GEN LIABILITY	3,739	4,087	4,250	13,650	13,650
08-486-00353-00000	AUTOMOBILE LIABILITY	10,830	12,209	12,700	14,850	14,850
08-486-00354-00000	PUBLIC OFFICIALS' LIAB	9,210	2,977	3,096	9,310	9,310
08-486-00358-00000	CRIME INSURANCE		N/A		100	100
	Supplies, Services & Utilities	*120,864*	*125,437*	*130,456*	*120,710*	120,710
486	**Total Insurance Premiums**	**120,864**	**125,437**	**130,456**	**120,710**	**120,710**
TOTAL DEPARTMENT OF ADMINISTRATION:		**120,864**	**125,437**	**130,456**	**120,710**	**120,710**
SEWER FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Finance Operations**					
08-402-00130-00000	SALARIES--FULL TIME	(56,968)	26,778	15,267	16,765	16,765
08-402-00158-00000	GROUP LIFE INSURANCE	27	31	37	40	40
08-402-00159-00000	GROUP DISABILITY INS	134	207	186	303	303
08-402-00167-00000	WELLNESS	-	-	67	100	100
08-402-00180-00000	SALARIES--OVER TIME	380	170	N/A	N/A	N/A
08-402-00192-00000	FICA/MEDICARE	969	1,252	1,168	1,283	1,283
08-402-00196-00000	GROUP HOSPITAL INSURANCE	1,583	1,250	1,167	1,167	1,167
08-402-00198-00000	GROUP DENTAL INSURANCE	25	-	353	361	361
08-402-00199-00000	GROUP VISION INSURANCE	6	-	35	34	34
	Salaries, Wages, & Benefits	*(53,844)*	*29,688*	*18,280*	*20,053*	20,053
08-402-00210-00000	OFFICE SUPPLIES	-	-	50	75	75
08-402-00215-00000	POSTAGE	7,444	5,379	6,400	6,400	6,400
08-402-00220-00000	OPERATING SUPPLIES	181	-	50	50	50
08-402-00260-00000	SMALL TOOLS & EQUIPMENT	-	170	100	100	100
08-402-00312-00000	MGMT CONSULTING FEES	4,351	-	5,000	5,000	5,000
08-402-00318-00000	COMPUTER SERVICES	1,932	435	19,300	19,300	19,300
08-402-00321-00000	TELEPHONE	214	156	430	430	430
08-402-00341-00000	ADVERTISING	-	69	-	-	-
08-402-00342-00000	PRINTING	5,090	5,259	7,162	7,165	7,165
08-402-00343-00000	PHOTOCOPY	-	-	350	350	350
08-402-00374-00000	MAINTENANCE-EQUIPMENT	1,936	1,621	1,000	1,000	1,000
08-402-00394-00000	OTHER SERVICE FEES	504	6,088	1,324	1,325	1,325
08-402-00450-00000	BAD DEBTS EXPENSE		N/A		1,500	1,500
08-402-00461-00000	TRAINING	302	-	500	500	500
	Supplies, Services & Utilities	*21,954*	*19,177*	*41,666*	*43,195*	43,195
08-402-00730-26022	BUILDINGS		N/A		25,000	25,000
	Capital Expenditures	-	-	-	*25,000*	25,000
402	**Total Finance Operations**	**(31,890)**	**48,865**	**59,946**	**88,248**	**88,248**
472	**Debt Service**					
08-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	1,307,980	1,554,897	1,554,897
08-472-47220-00000	DEBT SERVICE INTEREST	469,921	417,499	504,233	456,621	456,621
	Debt Service	*469,921*	*417,499*	*1,812,213*	*2,011,518*	2,011,518
472	**Total Debt Service**	**469,921**	**417,499**	**1,812,213**	**2,011,518**	**2,011,518**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
481	**Sewer Authority**					
08-481-00314-00000	LEGAL SERVICES	1,479	2,557	15,000	15,000	15,000
08-481-00420-00000	DUES & SUBSCRIPTIONS	200	-	200	200	200
	Supplies, Services & Utilities	*1,679*	*2,557*	*15,200*	*15,200*	15,200
481	**Total Sewer Authority**	**1,679**	**2,557**	**15,200**	**15,200**	**15,200**
488	**Unallocated Employee Benefits**					
08-488-00195-00000	WORKERS' COMPENSATION	15,296	16,854	47,133	45,887	45,887
08-488-00198-00000	STATE GRANTS	-	11,134	21,875	11,755	11,755
	Salaries, Wages, & Benefits	*15,296*	*27,988*	*69,008*	*57,642*	57,642
488	**Total Unallocated Employee Benefits**	**15,296**	**27,988**	**69,008**	**57,642**	**57,642**
492	**Transfers Out**					
08-492-49201-00000	TRANSFER TO GENERAL FUND	679,330	-	897,751	930,080	930,080
08-492-49206-00000	TRANSFER TO WATER FUND	30,825	40,325	11,275	11,275	11,275
	Transfers Out	*710,155*	*40,325*	*909,026*	*941,355*	941,355
492	**Total Transfers Out**	**710,155**	**40,325**	**909,026**	**941,355**	**941,355**
800	**Depreciation**					
08-800-00800-00000	DEPRECIATION EXPENSE	1,746,830	1,746,616	N/A	N/A	N/A
08-900-00900-00000	Amortization expense	15,883	17,352	N/A	N/A	N/A
	Depreciation	*1,762,713*	*1,763,968*	-	-	-
800	**Total Depreciation**	**1,762,713**	**1,763,968**	**-**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**2,927,874**	**2,301,202**	**2,865,393**	**3,113,963**	**3,113,963**
SEWER FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
425	**Sewer Collection System**					
08-425-00130-00000	SALARIES--FULL TIME	220,264	284,324	360,097	455,630	455,630
08-425-00158-00000	GROUP LIFE INSURANCE	457	534	647	800	800
08-425-00159-00000	GROUP DISABILITY INS	2,188	2,519	3,244	6,003	6,003
08-425-00177-00000	EXCESS SICK LEAVE PAYMENTS	4,078	2,318	4,078	4,078	4,078
08-425-00180-00000	SALARIES--OVER TIME	2,798	8,730	6,000	13,000	13,000
08-425-00191-00000	UNIFORM ALLOWANCE	1,561	1,762	1,450	1,765	1,765
08-425-00192-00000	FICA/MEDICARE	19,322	27,051	28,248	35,556	35,556
08-425-00196-00000	GROUP HOSPITAL INSURANCE	88,211	130,343	175,923	167,650	167,650
08-425-00198-00000	GROUP DENTAL INSURANCE	3,093	4,619	6,167	7,142	7,142
08-425-00199-00000	GROUP VISION INSURANCE	340	430	612	666	666
	Salaries, Wages, & Benefits	*342,312*	*462,630*	*586,466*	*692,290*	692,290
08-425-00210-00000	OFFICE SUPPLIES	216	624	400	400	400
08-425-00220-00000	OPERATING SUPPLIES	(5,625)	20,070	23,130	23,130	23,130
08-425-00226-00000	CLEANING SUPPLIES	356	196	440	550	550
08-425-00231-00000	VEHICLE FUEL & OIL	3,894	9,361	10,000	10,000	10,000
08-425-00249-00000	VEHICLE SUPPLIES	2,510	1,742	2,500	2,750	2,750
08-425-00250-00000	MAINTENANCE SUPPLIES	16,317	8,390	16,025	16,025	16,025
08-425-00260-00000	SMALL TOOLS & EQUIPMENT	2,227	3,661	3,750	3,750	3,750
08-425-00313-00000	ENGINEERING SERVICES		5,493		20,000	20,000
08-425-00317-00000	PEST CONTROL SERVICES	163	114	100	100	100

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
08-425-00318-00000	COMPUTER SERVICES	-	4,850	4,850	8,000	8,000
08-425-00321-00000	TELEPHONE	2,384	2,511	2,000	2,000	2,000
08-425-00331-00000	TRAVEL EXPENSES	-	2	500	500	500
08-425-00343-00000	PHOTOCOPY	-	-	110	110	110
08-425-00361-00000	ELECTRICITY	923	2,254	3,000	3,775	3,775
08-425-00362-00000	NATURAL GAS	2,618	2,145	4,200	4,200	4,200
08-425-00364-00000	SEWER	374	309	360	360	360
08-425-00365-00000	SOLID WASTE	882	1,690	1,200	1,500	1,500
08-425-00366-00000	WATER	444	357	360	360	360
08-425-00371-00000	MAINTENANCE-LAND	-	56	N/A	N/A	N/A
08-425-00372-00000	MAINTENANCE-VEHICLES	13,371	15,184	19,500	19,500	19,500
08-425-00373-00000	MAINTENANCE-BUILDINGS	2,796	1,392	3,795	3,795	3,795
08-425-00374-00000	MAINTENANCE-EQUIPMENT	9,781	6,154	7,525	7,525	7,525
08-425-00384-00000	RENTAL-EQUIPMENT	-	-	350	350	350
08-425-00394-00000	OTHER SERVICE FEES	10,164	12,089	8,500	9,050	9,050
08-425-00420-00000	DUES & SUBSCRIPTIONS	-	114	1,070	1,070	1,070
08-425-00421-00000	LICENSES & PERMITS	1,932	2,625	6,520	6,520	6,520
08-425-00440-00000	LAUNDRY SERVICE	1,509	1,869	1,500	1,600	1,600
08-425-00461-00000	TRAINING	1,043	315	6,550	6,550	6,550
	Supplies, Services & Utilities	*68,279*	*103,567*	*128,235*	*153,470*	153,470
08-425-00720-00000	IMPROVEMENTS	-	-	-	-	-
08-425-00720-17034	IMPROVEMENTS	N/A	N/A	3,000,000	1,500,000	1,500,000
08-425-00730-25020	BUILDINGS	N/A	N/A	2,500	-	-
08-425-00730-26024	BUILDINGS		N/A		7,500	7,500
08-425-00730-26025	BUILDINGS		N/A		18,750	18,750
08-425-00740-00000	MACHINERY & EQUIPMENT	1,244	-	-	-	-
08-425-00740-24021	MACHINERY & EQUIPMENT	N/A	N/A	12,500	-	-
08-425-00740-25021	MACHINERY & EQUIPMENT	N/A	N/A	2,500	-	-
08-425-00740-26026	MACHINERY & EQUIPMENT		N/A		25,000	25,000
08-425-00740-26028	MACHINERY & EQUIPMENT		N/A		3,000	3,000
08-425-00760-25018	VEHICLES	N/A	N/A	75,000	-	-
	Capital Expenditures	*1,244*	-	*3,092,500*	*1,554,250*	1,554,250
425	**Sewer Collection System**	**411,835**	**566,197**	**3,807,201**	**2,400,010**	**2,400,010**
42L	**Sewer Lab**					
08-42L-00130-00000	SALARIES--FULL TIME	329,361	263,810	274,170	211,432	211,432
08-42L-00158-00000	GROUP LIFE INSURANCE	471	400	389	303	303
08-42l-00159-00000	GROUP DISABILITY INS	2,552	2,580	1,950	2,274	2,274
08-42L-00167-00000	EAP Services	(200)	199	N/A	N/A	N/A
08-42L-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,356	2,278	1,356	1,356	1,356
08-42L-00180-00000	SALARIES--OVER TIME	1,668	1,365	2,679	1,000	1,000
08-42L-00191-00000	UNIFORM ALLOWANCE	780	426	980	540	540
08-42L-00192-00000	FICA/MEDICARE	24,684	20,720	21,274	16,475	16,475
08-42L-00196-00000	GROUP HOSPITAL INSURANCE	80,607	68,855	91,556	47,610	47,610
08-42L-00198-00000	GROUP DENTAL INSURANCE	2,366	1,658	3,707	2,706	2,706
08-42L-00199-00000	GROUP VISION INSURANCE	412	328	368	252	252
	Salaries, Wages, & Benefits	*444,057*	*362,619*	*398,429*	*283,948*	283,948
08-42L-00210-00000	OFFICE SUPPLIES	561	103	300	300	300
08-42L-00215-00000	POSTAGE	251	159	110	130	130
08-42L-00220-00000	OPERATING SUPPLIES	15,546	8,124	1,950	1,950	1,950
08-42L-00222-00000	CHEMICALS	14,237	12,499	16,850	15,500	15,500
08-42L-00225-00000	LAB SUPPLIES	10,068	8,360	12,700	12,000	12,000
08-42L-00226-00000	CLEANING SUPPLIES	660	240	400	400	400
08-42L-00231-00000	VEHICLE FUEL & OIL	473	795	1,000	750	750

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
08-42L-00249-00000	VEHICLE SUPPLIES	8	147	375	375	375
08-42L-00250-00000	MAINTENANCE SUPPLIES	446	1,960	2,775	1,150	1,150
08-42L-00260-00000	SMALL TOOLS & EQUIPMENT	2,210	3,132	7,250	3,500	3,500
08-42L-00313-00000	ENGINEERING	N/A	8,979	10,000	5,000	5,000
08-42L-00314-00000	LEGAL SERVICES	-	-	5,000	5,000	5,000
08-42L-00316-00000	LABORATORY TEST SERVICES	49,958	33,830	43,250	46,550	46,550
08-42L-00318-00000	COMPUTER EXPENSES	228	11,250	12,250	11,250	11,250
08-42L-00321-00000	TELEPHONE	379	362	375	375	375
08-42L-00327-00000	RADIO MAINTENANCE	-	-	1,000	-	-
08-42L-00331-00000	TRAVEL EXPENSES	965	15	1,500	1,500	1,500
08-42L-00341-00000	ADVERTISING	(3)	144	275	275	275
08-42L-00343-00000	PHOTOCOPY	269	311	530	500	500
08-42L-00365-00000	SOLID WASTE		N/A		2,000	2,000
08-42L-00372-00000	MAINTENANCE-VEHICLES	138	1,957	2,070	500	500
08-42L-00373-00000	MAINTENANCE-BUILDINGS	15,713	17,269	16,900	14,000	14,000
08-42L-00374-00000	MAINTENANCE-EQUIPMENT	10,104	13,613	9,400	10,250	10,250
08-42L-00420-00000	DUES & SUBSCRIPTIONS	926	93	1,610	1,595	1,595
08-42L-00421-00000	LICENSES & PERMITS	11,520	7,380	9,100	3,600	3,600
08-42L-00440-00000	LAUNDRY SERVICE	1,006	1,130	1,200	1,200	1,200
08-42L-00461-00000	TRAINING	2,802	1,426	2,025	2,750	2,750
	Supplies, Services & Utilities	*138,465*	*133,278*	*160,195*	*142,400*	142,400
08-42L-00730-24024	BUILDINGS	N/A	N/A	50,000	-	-
08-42L-00760-26027	VEHICLES		N/A		3,750	3,750
	Capital Expenditures	-	-	*50,000*	*3,750*	3,750
42L	**Total Sewer Plant Lab**	**582,522**	**495,897**	**608,624**	**430,098**	**430,098**
42M	**Lift Stations**					
08-42M-00130-00000	SALARIES--FULL TIME	68,540	71,622	73,198	78,899	78,899
08-42M-00158-00000	GROUP LIFE INSURANCE	143	143	111	121	121
08-42m-00159-00000	GROUP DISABILITY INS	659	661	557	910	910
08-42M-00180-00000	SALARIES--OVER TIME	320	510	1,152	1,500	1,500
08-42M-00191-00000	UNIFORM ALLOWANCE	-	158	160	160	160
08-42M-00192-00000	FICA/MEDICARE	5,125	5,369	5,750	6,186	6,186
08-42M-00196-00000	GROUP HOSPITAL INSURANCE	12,263	12,364	14,274	14,300	14,300
08-42M-00198-00000	GROUP DENTAL INSURANCE	303	303	1,059	1,082	1,082
08-42M-00199-00000	GROUP VISION INSURANCE	101	101	105	101	101
	Salaries, Wages, & Benefits	*87,454*	*91,231*	*96,366*	*103,259*	103,259
08-42M-00220-00000	OPERATING SUPPLIES	804	3,368	2,350	3,050	3,050
08-42M-00222-00000	CHEMICALS	14,394	12,922	15,606	16,300	16,300
08-42M-00226-00000	CLEANING SUPPLIES	-	-	200	200	200
08-42M-00231-00000	VEHICLE FUEL & OIL	2,733	6,157	7,000	3,000	3,000
08-42M-00249-00000	VEHICLE SUPPLIES	1,181	29	1,900	1,200	1,200
08-42M-00250-00000	MAINTENANCE SUPPLIES	10,017	22,453	20,000	20,000	20,000
08-42M-00260-00000	SMALL TOOLS & EQUIPMENT	37	134	1,500	1,500	1,500
08-42M-00321-00000	TELEPHONE	6,981	7,008	7,000	7,000	7,000
08-42M-00361-00000	ELECTRICITY	15,524	26,413	32,000	35,010	35,010
08-42M-00362-00000	NATURAL GAS	873	804	1,300	1,300	1,300
08-42M-00366-00000	WATER	482	428	600	600	600
08-42M-00371-00000	MAINTENANCE-LAND	-	233	1,500	1,500	1,500
08-42M-00372-00000	MAINTENANCE-VEHICLES	36	-	800	800	800
08-42M-00373-00000	MAINTENANCE-BUILDINGS	1,076	3,348	11,000	5,000	5,000
08-42M-00374-00000	MAINTENANCE-EQUIPMENT	4,861	9,590	6,900	6,900	6,900
08-42M-00461-00000	TRAINING	-	-	1,500	1,500	1,500
	Supplies, Services & Utilities	*58,999*	*92,887*	*111,156*	*104,860*	104,860

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
08-42M-00740-26029	MACHINERY & EQUIPMENT		N/A		250,000	250,000
08-42M-00760-24012	VEHICLES	N/A	N/A	95,000	-	-
	Capital Expenditures	-	-	*95,000*	*250,000*	250,000
42M	**Total Lift Stations**	**146,453**	**184,118**	**302,522**	**458,119**	**458,119**
42P	**Wastewater Treatment Plant**					
08-42P-00130-00000	SALARIES--FULL TIME	442,926	435,933	458,595	447,867	447,867
08-42P-00158-00000	GROUP LIFE INSURANCE	847	891	777	727	727
08-42p-00159-00000	GROUP DISABILITY INS	4,366	3,850	3,899	5,458	5,458
08-42P-00177-00000	EXCESS SICK LEAVE PAYMENTS	4,010	534	4,010	4,010	4,010
08-42P-00180-00000	SALARIES--OVER TIME	16,470	8,726	10,500	10,500	10,500
08-42P-00191-00000	UNIFORM ALLOWANCE	1,859	2,293	2,160	2,530	2,530
08-42P-00192-00000	FICA/MEDICARE	34,170	32,991	36,583	35,762	35,762
08-42P-00196-00000	GROUP HOSPITAL INSURANCE	99,335	89,674	113,399	109,971	109,971
08-42P-00198-00000	GROUP DENTAL INSURANCE	3,252	3,113	7,413	6,493	6,493
08-42P-00199-00000	GROUP VISION INSURANCE	612	546	735	605	605
	Salaries, Wages, & Benefits	*607,847*	*578,551*	*638,071*	*623,923*	623,923
08-42P-00210-00000	OFFICE SUPPLIES	1,138	1,185	1,200	1,500	1,500
08-42P-00220-00000	OPERATING SUPPLIES	46,252	3,931	8,500	8,500	8,500
08-42P-00222-00000	CHEMICALS	36,423	29,906	46,200	55,000	55,000
08-42P-00226-00000	CLEANING SUPPLIES	1,750	2,003	2,500	2,500	2,500
08-42P-00231-00000	VEHICLE FUEL & OIL	4,324	5,600	7,000	7,000	7,000
08-42P-00249-00000	VEHICLE SUPPLIES	2,382	3,295	4,500	4,500	4,500
08-42P-00250-00000	MAINTENANCE SUPPLIES	58,271	82,109	80,100	61,600	61,600
08-42P-00260-00000	SMALL TOOLS & EQUIPMENT	1,283	1,741	10,000	1,600	1,600
08-42P-00313-00000	ENGINEERING SERVICES	10,633	21,279	20,000	20,000	20,000
08-42P-00318-00000	COMPUTER SERVICES	3,600	11,588	15,000	15,000	15,000
08-42P-00319-00000	STORMWATER COMPLIANCE	-	-	3,000	3,000	3,000
08-42P-00321-00000	TELEPHONE	3,598	3,660	3,700	3,700	3,700
08-42P-00331-00000	TRAVEL EXPENSES	-	50	300	500	500
08-42P-00343-00000	PHOTOCOPY	168	-	-	-	-
08-42P-00361-00000	ELECTRICITY	231,468	245,668	235,000	393,770	393,770
08-42P-00362-00000	NATURAL GAS	37,418	41,508	47,000	47,000	47,000
08-42P-00365-00000	SOLID WASTE	10,240	14,365	13,600	10,200	10,200
08-42P-00366-00000	WATER	1,489	854	2,000	2,000	2,000
08-42P-00371-00000	MAINTENANCE-LAND	894	5,352	3,500	3,500	3,500
08-42P-00372-00000	MAINTENANCE-VEHICLES	249	671	800	800	800
08-42P-00373-00000	MAINTENANCE-BUILDINGS	7,408	9,290	15,000	30,000	30,000
08-42P-00374-00000	MAINTENANCE-EQUIPMENT	37,071	61,362	75,200	58,900	58,900
08-42P-00384-00000	RENTAL-EQUIPMENT	-	-	3,000	3,000	3,000
08-42P-00394-00000	OTHER SERVICE FEES	3,804	12,663	4,500	5,000	5,000
08-42P-00420-00000	DUES & SUBSCRIPTIONS	462	2,340	875	945	945
08-42P-00421-00000	LICENSES & PERMITS	1,520	2,414	1,850	7,350	7,350
08-42P-00440-00000	LAUNDRY SERVICE	3,515	3,030	3,500	3,500	3,500
08-42P-00461-00000	TRAINING	1,392	3,804	8,000	5,000	5,000
	Supplies, Services & Utilities	*506,752*	*569,668*	*615,825*	*755,365*	755,365
08-42P-00730-25016	BUILDINGS	N/A	N/A	11,000	-	-
08-42P-00740-24014	MACHINERY & EQUIPMENT	N/A	N/A	500,000	-	-
08-42P-00740-25013	MACHINERY & EQUIPMENT	N/A	N/A	70,000	-	-
08-42P-00740-25014	MACHINERY & EQUIPMENT	N/A	N/A	55,000	-	-
08-42P-00740-25015	MACHINERY & EQUIPMENT	N/A	N/A	280,000	-	-
08-42P-00740-26017	MACHINERY & EQUIPMENT		N/A		40,000	40,000
08-42P-00740-26018	MACHINERY & EQUIPMENT		N/A		20,000	20,000

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
08-42P-00740-26019	MACHINERY & EQUIPMENT		N/A		150,000	150,000
08-42P-00740-26020	MACHINERY & EQUIPMENT		N/A		150,000	150,000
08-42P-00740-26039	MACHINERY & EQUIPMENT		N/A		35,000	35,000
	Capital Expenditures	-	-	*916,000*	*395,000*	395,000
42P	**Total Wastewater Treatment Plant**	**1,114,599**	**1,148,219**	**2,169,896**	**1,774,288**	**1,774,288**
42S	**Bio-Solids Removal**					
08-42S-00130-00000	SALARIES--FULL TIME	232,416	243,143	250,459	193,285	193,285
08-42S-00158-00000	GROUP LIFE INSURANCE	474	471	389	303	303
08-42s-00159-00000	GROUP DISABILITY INS	2,222	2,223	1,950	2,274	2,274
08-42S-00177-00000	EXCESS SICK LEAVE PAYMENTS	993	1,630	992	992	992
08-42S-00180-00000	SALARIES--OVER TIME	19,918	18,987	30,570	19,624	19,624
08-42S-00191-00000	UNIFORM ALLOWANCE	454	656	1,133	904	904
08-42S-00192-00000	FICA/MEDICARE	18,638	19,543	22,661	18,286	18,286
08-42S-00196-00000	GROUP HOSPITAL INSURANCE	87,997	77,061	94,848	81,071	81,071
08-42S-00198-00000	GROUP DENTAL INSURANCE	2,471	2,268	3,707	2,706	2,706
08-42S-00199-00000	GROUP VISION INSURANCE	353	353	368	252	252
	Salaries, Wages, & Benefits	*365,936*	*366,335*	*407,077*	*319,697*	319,697
08-42S-00210-00000	Office Supplies	31	48	115	115	115
08-42S-00215-00000	POSTAGE	285	206	285	285	285
08-42S-00220-00000	OPERATING SUPPLIES	(5,771)	8,833	150	150	150
08-42S-00222-00000	CHEMICALS	133,367	155,083	255,332	267,880	267,880
08-42S-00226-00000	CLEANING SUPPLIES	90	-	325	325	325
08-42S-00231-00000	VEHICLE FUEL & OIL	36,782	38,546	49,910	40,000	40,000
08-42S-00249-00000	VEHICLE SUPPLIES	34,026	21,077	25,000	21,500	21,500
08-42S-00250-00000	MAINTENANCE SUPPLIES	12,312	14,045	20,600	21,200	21,200
08-42S-00260-00000	SMALL TOOLS & EQUIPMENT	292	459	600	600	600
08-42S-00313-00000	ENGINEERING SERVICES	-	-	6,000	3,000	3,000
08-42S-00314-00000	LEGAL	-	-	3,000	3,000	3,000
08-42S-00316-00000	LABORATORY TEST SERVICES	3,694	3,185	5,980	6,000	6,000
08-42S-00318-00000	COMPUTER SERVICES	-	-	100	100	100
08-42S-00321-00000	TELEPHONE	604	638	660	660	660
08-42S-00331-00000	TRAVEL EXPENSES	-	-	100	300	300
08-42S-00341-00000	ADVERTISING	-	-	500	500	500
08-42S-00361-00000	ELECTRICITY	351	406	350	505	505
08-42S-00365-00000	SOLID WASTE		N/A		-	-
08-42S-00371-00000	MAINTENANCE-LAND	1,174	-	3,000	3,000	3,000
08-42S-00372-00000	MAINTENANCE-VEHICLES	22,398	24,451	28,000	21,000	21,000
08-42S-00374-00000	MAINTENANCE-EQUIPMENT	12,859	10,731	13,000	17,000	17,000
08-42S-00384-00000	RENTAL-EQUIPMENT	-	-	11,750	11,750	11,750
08-42S-00420-00000	DUES & SUBSCRIPTIONS	1,445	1,445	1,660	1,595	1,595
08-42S-00421-00000	LICENSES & PERMITS	200	60	500	500	500
08-42S-00440-00000	LAUNDRY SERVICE	2,062	2,023	2,080	1,404	1,404
08-42S-00461-00000	TRAINING	375	755	2,000	1,500	1,500
	Supplies, Services & Utilities	*256,576*	*281,991*	*430,997*	*423,869*	423,869
08-42S-00720-00000	IMPROVEMENTS	-	-	-	-	-
08-42S-00720-21032	IMPROVEMENTS	N/A	N/A	4,000,000	1,000,000	1,000,000
08-42S-00740-26021	MACHINERY & EQUIPMENT		N/A		185,000	185,000
08-42S-00760-25017	VEHICLES	N/A	N/A	85,000	-	-
	Capital Expenditures	-	-	*4,085,000*	*1,185,000*	1,185,000
42S	**Total Bio-Solids Removal**	**622,512**	**648,326**	**4,923,074**	**1,928,566**	**1,928,566**
TOTAL DEPARTMENT OF WATER RESOURCES:		**2,877,921**	**3,042,757**	**11,811,317**	**6,991,081**	**6,991,081**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
TOTAL SEWER FUND EXPENDITURES:		**5,926,659**	**5,469,396**	**14,807,166**	**10,225,754**	**10,225,754**
Sewer Fund Revenue Total		**7,457,599**	**7,871,022**	**14,807,166**	**10,225,754**	**10,225,754**
Sewer Fund Expense Total		**5,926,659**	**5,469,396**	**14,807,166**	**10,225,754**	**10,225,754**
Sewer Fund Gain/(Loss) from Operation		**1,530,940**	**2,401,626**	**-**	**0**	**0**
09	**SOLID WASTE FUND**					
SOLID WASTE FUND REVENUE						
000	**Interest & Rents**					
09-000-34110-00000	INTEREST-SAVINGS	(5,385)	(4,810)	(5,386)	(4,000)	(4,000)
09-000-34140-00000	INTEREST INCOME - PLGIT	(7,024)	(9,325)	(7,023)	(7,380)	(7,380)
	Total Interest & Rents	**(12,409)**	**(14,135)**	**(12,409)**	**(11,380)**	**(11,380)**
000	**Intergovernmental**					
09-000-35401-00000	STATE RECYCLING GRANT	(196)	(84,340)	(38,023)	(46,316)	(46,316)
	Total Intergovernmental	**(196)**	**(84,340)**	**(38,023)**	**(46,316)**	**(46,316)**
000	**Charges for Services**					
09-000-36430-00000	TRASH BAG SALES - INTERNAL	(8,889)	(238)	-	-	-
09-000-36431-00000	TRASH BAG SALES - RETAIL	(1,888,343)	(2,016,449)	(2,235,987)	(2,398,998)	(2,398,998)
	Total Charges for Services	**(1,897,232)**	**(2,016,687)**	**(2,235,987)**	**(2,398,998)**	**(2,398,998)**
000	**Other Revenue**					
09-000-38010-00000	MISCELLANEOUS REVENUE	-	(5,116)	(6,127)	(3,980)	(3,980)
	Total Other Revenue	**-**	**(5,116)**	**(6,127)**	**(3,980)**	**(3,980)**
000	**Transfers In**					
09-000-39201-00000	TRANSFER FROM GENERAL FUND	(71,243)	N/A	-	-	-
09-000-39218-00000	TRANSFER FROM CAPITAL PROJECTS	N/A	N/A	(450,000)	-	-
	Total Transfers In	**(71,243)**	**-**	**(450,000)**	**-**	**-**
000	**Other Sources**					
09-000-39310-00000	PROCEEDS OF BOND ISSUE	-	-	-	(600,000)	(600,000)
09-000-39990-00000	FUND BALANCE	-	-	-	-	-
	Total Other Sources	**-**	**-**	**-**	**(600,000)**	**(600,000)**
TOTAL SOLID WASTE FUND REVENUE:		**(1,981,080)**	**(2,120,278)**	**(2,742,546)**	**(3,060,674)**	**(3,060,674)**
SOLID WASTE FUND EXPENDITURES - DEPARTMENT OF FINANCE						
472	**Debt Service**					
09-472-47220-00000	DEBT SERVICE INTEREST	-	-	-	15,179	15,179
	Debt Service	-	-	-	*15,179*	15,179
472	**Total Debt Service**	**-**	**-**	**-**	**15,179**	**15,179**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
492	**Transfers Out**					
09-492-49201-00000	TRANSFER TO GENERAL FUND	71,243	-	450,000	-	-
	Transfers Out	*71,243*	-	*450,000*	-	-
492	**Total Transfers Out**	**71,243**	**-**	**450,000**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**71,243**	**-**	**450,000**	**15,179**	**15,179**
SOLID WASTE FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
427	**Solid Waste Collection & Disposal**					
09-427-00229-00000	ITEMS FOR RESALE	11,495	136	12,370	12,370	12,370
09-427-00365-00000	SOLID WASTE	1,880,820	1,989,476	2,235,987	2,398,998	2,398,998
09-427-00394-00000	OTHER SERVICE FEES	(1)	-	-	34,127	34,127
	Supplies, Services & Utilities	*1,892,314*	*1,989,612*	*2,248,357*	*2,445,495*	2,445,495
09-427-00740-26031	MACHINERY & EQUIPMENT		N/A		600,000	600,000
	Capital Expenditures	-	-	-	*600,000*	600,000
427	**Total Solid Waste Collection & Disposal**	**1,892,314**	**1,989,612**	**2,248,357**	**3,045,495**	**3,045,495**
TOTAL DEPARTMENT OF WATER RESOURCES:		**1,892,314**	**1,989,612**	**2,248,357**	**3,045,495**	**3,045,495**
TOTAL SOLID WASTE FUND EXPENDITURES:		**1,963,557**	**1,989,612**	**2,698,357**	**3,060,674**	**3,060,674**
Solid Waste Fund Revenue Total		**1,981,080**	**2,120,278**	**2,742,546**	**3,060,674**	**3,060,674**
Solid Waste Fund Expense Total		**1,963,557**	**1,989,612**	**2,698,357**	**3,060,674**	**3,060,674**
Solid Waste Fund Gain/(Loss) from Operation		**17,523**	**130,666**	**44,189**	**-**	**-**
18	**CAPITAL PROJECTS FUND**					
CAPITAL PROJECTS FUND REVENUE						
000	**Interest & Rents**					
18-000-34140-00000	Interest - PLGIT	(300,436)	(461,003)	(300,435)	(245,000)	(245,000)
18-000-34141-GOB17	Cap Projects GOB Series B	(2)	(4)	N/A	N/A	N/A
18-000-34141-gob21	CAP PROJECT GOB21 INTEREST	(18,398)	(67,214)	(69,188)	(500)	(500)
	Total Interest & Rents	**(318,836)**	**(528,221)**	**(369,623)**	**(245,500)**	**(245,500)**
000	**Intergovernmental**					
18-000-35010-00000	FEDERAL GRANTS	(378,440)	(401,424)	-	(810,634)	(810,634)
18-000-35704-00000	STATE GRANTS	(300,940)	(3,458,288)	(2,260,000)	(3,485,184)	(3,485,184)
	Total Intergovernmental	**(679,380)**	**(3,859,712)**	**(2,260,000)**	**(4,295,818)**	**(4,295,818)**
000	**Other Revenue**					
18-000-38010-00000	MISCELLANEOUS REVENUE	(2,089)	-	-	-	-
18-000-39120-00000	Reimbursements	(25,649)	(108,356)	-	N/A	N/A
18-000-39130-00000	MISCELLANEOUS REVENUE	(7,698)	(118)	N/A	N/A	N/A
18-000-39130-03121	REIMBURSEMENTS	(35,567)	-	-	N/A	N/A
	Total Other Revenue	**(71,003)**	**(108,474)**	**-**	**-**	**-**
000	**Transfers In**					
18-000-39201-00000	TRANSFER FROM GENERAL FUND	(4,207,781)	(4,369,919)	(1,299,446)	(1,839,556)	(1,839,556)
	Total Transfers In	**(4,207,781)**	**(4,369,919)**	**(1,299,446)**	**(1,839,556)**	**(1,839,556)**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
000	**Other Sources**					
18-000-39310-00000	BOND PROCEEDS	-	(900,000)	(898,020)	(3,121,866)	(3,121,866)
18-000-39990-00000	FUND BALANCE	-	-	(1,831,552)	-	-
	Total Other Sources	**-**	**(900,000)**	**(2,729,572)**	**(3,121,866)**	**(3,121,866)**
TOTAL CAPITAL PROJECTS FUND REVENUE:		**(5,277,000)**	**(9,766,326)**	**(6,658,641)**	**(9,502,740)**	**(9,502,740)**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
401	**Administration**					
18-406-00740-25001	MACHINERY & EQUIPMENT	-	N/A	75,000	-	-
	Capital Expenditures	-	-	*75,000*	-	-
401	**Total Administration**	**-**	**-**	**75,000**	**-**	**-**
407	**Information Technology**					
18-407-00740-00000	MACHINERY & EQUIPMENT	94,995	-	-	-	-
18-407-00740-22002	MACHINERY & EQUIPMENT	8,074	-	11,500	12,000	12,000
18-407-00740-23001	MACHINERY & EQUIPMENT	N/A	N/A	40,000	40,000	40,000
18-407-00740-23004	MACHINERY & EQUIPMENT	N/A	87,714	50,000	50,000	50,000
18-407-00740-25002	MACHINERY & EQUIPMENT	N/A	N/A	25,000	-	-
18-407-00740-25003	MACHINERY & EQUIPMENT	N/A	N/A	30,000	-	-
18-407-00740-25004	MACHINERY & EQUIPMENT	N/A	N/A	10,000	-	-
18-407-00740-26001	MACHINERY & EQUIPMENT		N/A		15,000	15,000
	Capital Expenditures	*103,069*	*87,714*	*166,500*	*117,000*	117,000
407	**Total Information Technology**	**103,069**	**87,714**	**166,500**	**117,000**	**117,000**
TOTAL DEPARTMENT OF ADMINISTRATION:		**103,069**	**87,714**	**241,500**	**117,000**	**117,000**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF FINANCE						
472	**Debt Service**					
18-471-47120-00000	DEBT SERVICE PRINCIPAL	240,417	342,914	420,333	393,461	393,461
18-472-47220-00000	DEBT SERVICE INTEREST	215,092	203,070	285,925	282,185	282,185
	Debt Service	*455,509*	*545,984*	*706,258*	*675,646*	675,646
472	**Total Debt Service**	**455,509**	**545,984**	**706,258**	**675,646**	**675,646**
492	**Transfers Out**					
18-492-49207-00000	TRANSFER TO STORMWATER FUND	-	-	215,000	-	-
18-492-49209-00000	TRANSFER TO SOLID WASTE	N/A	N/A	450,000	-	-
18-492-49299-00000	OPERATING TRANSFERS OUT	49,038	-	-	N/A	N/A
	Transfers Out	*49,038*	-	*665,000*	-	-
492	**Total Transfers Out**	**49,038**	**-**	**665,000**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**504,547**	**545,984**	**1,371,258**	**675,646**	**675,646**
CAPITAL PROJECTS FUND EXPENDITURES - FIRE DEPARTMENT						
411	**Fire Department**					
18-411-00740-23012	MACHINERY & EQUIPMENT	11,220	-	-	-	-
18-411-00740-25005	MACHINERY & EQUIPMENT	N/A	N/A	41,000	-	-
18-411-00740-26004	MACHINERY & EQUIPMENT		N/A		1,137,230	1,137,230

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
18-411-00740-26005	MACHINERY & EQUIPMENT		N/A		30,000	30,000
18-411-00740-26006	MACHINERY & EQUIPMENT		N/A		15,000	15,000
18-411-00760-25006	VEHICLES	N/A	N/A	60,000	-	-
	Capital Expenditures	*11,220*	*-*	*101,000*	*1,182,230*	1,182,230
411	**Total Fire Department**	**11,220**	**-**	**101,000**	**1,182,230**	**1,182,230**
TOTAL FIRE DEPARTMENT:		**11,220**	**-**	**101,000**	**1,182,230**	**1,182,230**
CAPITAL PROJECTS FUND EXPENDITURES - POLICE DEPARTMENT						
41A	**Police Administration**					
18-41A-00730-25007	BUILDINGS	N/A	N/A	40,000	-	-
18-41A-00740-22003	MACHINERY & EQUIPMENT	N/A	66,250	-	-	-
	Capital Expenditures	*-*	*66,250*	*40,000*	*-*	-
41A	**Total Police Administration**	**-**	**66,250**	**40,000**	**-**	**-**
41P	**Police Patrol**					
18-41P-00740-00000	MACHINERY & EQUIPMENT	62,816	-	-	-	-
18-41P-00740-23015	MACHINERY & EQUIPMENT	60,926	-	-	-	-
18-41P-00740-23017	MACHINERY & EQUPMENT	18,445	66,228	-	-	-
18-41P-00740-25008	MACHINERY & EQUIPMENT	N/A	N/A	41,033	-	-
18-41P-00760-18012	VEHICLES	110,606	118,210	145,000	150,000	150,000
	Capital Expenditures	*252,793*	*184,438*	*186,033*	*150,000*	150,000
41P	**Total Police Patrol**	**252,793**	**184,438**	**186,033**	**150,000**	**150,000**
TOTAL POLICE DEPARTMENT:		**252,793**	**250,688**	**226,033**	**150,000**	**150,000**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
409	**Borough Hall Maintenance**					
18-409-00730-26022	BUILDINGS		N/A		25,000	25,000
	Capital Expenditures	*-*	*-*	*-*	*25,000*	25,000
409	**Total Borough Hall Maintenance**	**-**	**-**	**-**	**25,000**	**25,000**
427	**Solid Waste Collection & Disposal**					
18-427-00730-25019	BUILDINGS	N/A	N/A	21,000	21,000	21,000
	Capital Expenditures	*-*	*-*	*21,000*	*21,000*	21,000
427	**Total Solid Waste Collection & Disposal**	**-**	**-**	**21,000**	**21,000**	**21,000**
430	**Public Works Field Operations**					
18-430-00720-17031	IMPROVEMENTS	-	-	25,000	35,000	35,000
18-430-00720-24017	IMPROVEMENTS	N/A	N/A	315,000	315,000	315,000
18-430-00720-24018	IMPROVEMENTS	N/A	N/A	200,000	200,000	200,000
18-430-00720-25029	IMPROVEMENTS	N/A	N/A	50,000	50,000	50,000
18-430-00730-23036	BUILDINGS	2,498	-	-	-	-
18-430-00730-25020	BUILDINGS	N/A	N/A	2,500	-	-
18-430-00730-26024	BUILDINGS		N/A		7,500	7,500
18-430-00730-26025	BUILDINGS		N/A		18,750	18,750

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
18-430-00740-24021	MACHINERY & EQUIPMENT	N/A	8,091	12,500	-	-
18-430-00740-23037	MACHINERY & EQUIPMENT	5,873	-	-	-	-
18-430-00740-23038	MACHINERY & EQUIPMENT	8,886	-	-	-	-
18-430-00740-25021	MACHINERY & EQUIPMENT	N/A	N/A	2,500	-	-
18-430-00740-26026	MACHINERY & EQUIPMENT		N/A		25,000	25,000
18-430-00740-26028	MACHINERY & EQUIPMENT		N/A		3,000	3,000
18-430-00760-25018	VEHICLES	N/A	N/A	75,000	-	-
	Capital Expenditures	*17,257*	*8,091*	*682,500*	*654,250*	654,250
430	**Total Public Works Field Operations**	**17,257**	**8,091**	**682,500**	**654,250**	**654,250**
TOTAL DEPARTMENT OF WATER RESOURCES:		**17,257**	**8,091**	**703,500**	**700,250**	**700,250**
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	-	-	-	-
	Capital Expenditures	*18,418*	-	-	-	-
408	**Total Engineering**	**18,418**	**-**	**-**	**-**	**-**
433	**Traffic Control**					
18-433-00720-22024	IMPROVEMENTS		N/A		325,000	325,000
18-433-00720-23030	IMPROVEMENTS	58,087	-	-	-	-
18-433-00720-23031	INFRASTRUCTURE IMPORVEMENTS	26,591	-	-	-	-
18-433-00720-23032	INFRASTRUCTURE IMPORVEMENTS	20,549	20,976	-	-	-
18-433-00720-24019	IMPROVEMENTS	N/A	4,397	50,000	244,700	244,700
18-433-00720-26030	IMPROVEMENTS		N/A		125,000	125,000
18-433-00720-26032	IMPROVEMENTS		N/A		25,000	25,000
18-433-00730-20014	BUILDINGS	N/A	N/A	250,000	250,000	250,000
18-433-00730-23033	BUILDINGS	N/A	N/A	125,000	513,000	513,000
18-433-00730-25022	BUILDINGS	N/A	N/A	30,000	30,000	30,000
18-433-00740-CLAIM	MACHINERY & EQUIPMENT	159,657	38,501	-	-	-
18-433-00740-26033	MACHINERY & EQUIPMENT		N/A		15,000	15,000
	Capital Expenditures	*264,884*	*63,874*	*455,000*	*1,527,700*	1,527,700
433	**Total Traffic Control**	**264,884**	**63,874**	**455,000**	**1,527,700**	**1,527,700**
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:		**483,582**	**63,874**	**455,000**	**1,527,700**	**1,527,700**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF SUSTAINABLE COMMUNITY & ECONOMIC PLANNING						
413	**Code Enforcement**					
18-413-00720-17052	IMPROVEMENTS	612,327	36,852	-	-	-
18-413-00720-21011	IMPROVEMENTS	N/A	2,108,129	3,157,525	4,769,264	4,769,264
18-413-00720-26034	IMPROVEMENTS		N/A		100,000	100,000
18-413-00740-25023	MACHINERY & EQUIPMENT	N/A	N/A	8,325	-	-

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
18-413-00740-25024	MACHINERY & EQUIPMENT	N/A	N/A	15,000	-	-
18-413-00760-00000	VEHICLES	N/A	-	-	-	-
	Capital Expenditures	*612,327*	*2,144,981*	*3,180,850*	*4,869,264*	4,869,264
413	**Total Code Enforcement**	**612,327**	**2,144,981**	**3,180,850**	**4,869,264**	4,869,264
TOTAL DEPARTMENT OF SCEP:		**612,327**	**2,144,981**	**3,180,850**	**4,869,264**	4,869,264
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF PARKS & RECREATION						
453	**Swimming Pool**					
18-453-00720-22009	IMPROVEMENT	18,025	-	-	-	-
18-453-00740-25025	MACHINERY & EQUIPMENT	N/A	N/A	6,500	-	-
	Capital Expenditures	*18,025*	*-*	*6,500*	*-*	-
453	**Total Swimming Pool**	**18,025**	**-**	**6,500**	**-**	**-**
454	**Parks Maintenance**					
18-454-00720-00000	IMPROVEMENT	-	-	-	-	-
18-454-00720-24030	IMPROVEMENT	N/A	N/A	100,000	90,000	90,000
18-454-00720-25026	IMPROVEMENT	N/A	N/A	36,000	-	-
18-454-00730-25028	BUILDINGS	N/A	N/A	12,000	12,000	12,000
18-454-00730-26035	BUILDINGS		N/A		71,000	71,000
18-454-00740-26036	MACHINERY & EQUIPMENT		N/A		38,500	38,500
18-454-00740-26038	MACHINERY & EQUIPMENT		N/A		11,650	11,650
18-454-00750-22014	IMPROVEMENTS TO LAND	492,330	-	-	-	-
	Capital Expenditures	*492,330*	*-*	*148,000*	*223,150*	223,150
454	**Total Parks Maintenance**	**492,330**	**-**	**148,000**	**223,150**	**223,150**
458	**Community Center**					
18-458-00730-23045	BUILDINGS	21,599	-	-	-	-
18-458-00730-25027	BUILDINGS	N/A	N/A	225,000	-	-
18-458-00730-26037	BUILDINGS		N/A		57,500	57,500
18-458-00740-23044	MACHINERY & EQUIPMENT	13,500	-	-	-	-
	Capital Expenditures	*35,099*	*-*	*225,000*	*57,500*	57,500
458	**Total Community Center**	**35,099**	**-**	**225,000**	**57,500**	**57,500**
TOTAL DEPARTMENT OF PARKS & RECREATION:		**545,454**	**-**	**379,500**	**280,650**	**280,650**
TOTAL CAPITAL PROJECTS FUND EXPENDITURES:		**2,530,249**	**3,101,332**	**6,658,641**	**9,502,740**	**9,502,740**
Capital Projects Fund Revenue Total		**5,277,000**	**9,766,326**	**6,658,641**	**9,502,740**	**9,502,740**
Capital Projects Fund Expense Total		**2,530,249**	**3,101,332**	**6,658,641**	**9,502,740**	**9,502,740**
Capital Projects Fund Gain/(Loss) from Operation		**2,746,751**	**6,664,994**	**-**	**-**	**-**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
32	**PARKING FUND**					
PARKING FUND REVENUE						
000	**Fines & Forfeits**					
32-000-33130-00000	OVERTIME PARKING	(24,355)	(12,480)	(92,600)	(18,000)	(18,000)
32-000-33131-00000	MISC PARKING VIOLATIONS	(79,294)	(81,788)	(22,000)	(73,635)	(73,635)
32-000-33150-00000	DISTRICT JUSTICE FINES - PKG	(2,536)	(2,237)	(11,918)	(12,000)	(12,000)
	Total Fines & Forfeits	**(106,185)**	**(96,505)**	**(126,518)**	**(103,635)**	**(103,635)**
000	**Interest & Rents**					
32-000-34110-00000	INTEREST INCOME-SAVINGS	(3,305)	(1,242)	(1,800)	(1,575)	(1,575)
32-000-34140-00000	INTEREST INCOME - PLGIT	(67,700)	(55,755)	(67,130)	(49,004)	(49,004)
32-000-34141-00000	INTEREST-BOND PROCEEDS	(1,072)	(5,552)	(1,300)	-	-
32-000-34141-GOB17	Parking GOB17 Series B	(1,560)	(2,882)	N/A	N/A	N/A
	Total Interest & Rents	**(73,637)**	**(65,431)**	**(70,230)**	**(50,579)**	**(50,579)**
000	**Intergovernmental**					
32-000-35704-00000	STATE GRANTS	-	(29,137)	-	-	-
	Total Intergovernmental	**-**	**(29,137)**	**-**	**-**	**-**
000	**Charges for Services**					
32-000-36321-00000	PARKING METER REVENUE	(205,314)	(172,648)	(219,130)	(178,576)	(178,576)
32-000-36322-00000	PARKING PERMITS	(22,884)	(39,888)	(22,100)	(25,596)	(25,596)
32-000-36325-00000	PARKING GARAGE LEASES	(64,127)	(67,380)	(64,000)	(62,022)	(62,022)
32-000-36335-00000	PARKING GARAGE DAILY	(40,614)	(38,431)	(42,000)	(42,758)	(42,758)
32-000-36345-00000	POMFRET GARAGE HOTEL	(105,663)	(94,656)	(100,000)	(95,675)	(95,675)
32-000-36355-00000	POMFRET GARAGE JUROR	(20,929)	(23,513)	(11,514)	(13,595)	(13,595)
32-000-36356-00000	POMFRET GARAGE - VICTIM/ADULT	(490)	(106)	(1,414)	(1,100)	(1,100)
32-000-36625-00000	POMFRET LOT LEASE	(25,168)	(24,309)	(22,321)	(24,736)	(24,736)
32-000-36635-00000	POMFRET LOT DAILY	(2,752)	(4,737)	(8,181)	(3,745)	(3,745)
32-000-36926-00000	W. LOUTHER LEASE-SUNSHINE	(9,156)	(9,156)	(9,292)	(9,155)	(9,155)
32-000-37620-00000	LEASED PARKING SPACES	(41,719)	(40,326)	(39,996)	(39,996)	(39,996)
32-000-37625-00000	PARKING LEASES - LIBERTY LO	(13,630)	(13,726)	(12,423)	(13,181)	(13,181)
32-000-37626-00000	W. LOUTHER LEASE - BCT	(1,440)	(1,440)	(808)	(1,320)	(1,320)
32-000-37627-00000	EV CHARGING FEE	(211)	(744)	-	N/A	N/A
	Total Charges for Services	**(554,097)**	**(531,060)**	**(553,179)**	**(511,455)**	**(511,455)**
000	**Other Revenue**					
32-000-38010-00000	MISCELLANEOUS REVENUE	(80)	(85)	-	(105)	(105)
32-000-38012-00000	NET APPR. (DEPR) IN MV	(967)	(112)	N/A	N/A	N/A
32-000-38196-00000	HEALTH INSURANCE CO-PAY	-	-	(1,866)	(3,629)	(3,629)
32-000-39120-00000	REIMBURSEMENTS	-	(2,329)	-	(2,850)	(2,850)
	Total Other Revenue	**(1,047)**	**(2,526)**	**(1,866)**	**(6,584)**	**(6,584)**
000	**Other Sources**					
32-000-39990-00000	FUND BALANCE	-	-	(217,795)	(551,401)	(551,401)
	Total Other Sources	**-**	**-**	**(217,795)**	**(551,401)**	**(551,401)**
TOTAL PARKING FUND REVENUE:		**(734,966)**	**(724,659)**	**(969,588)**	**(1,223,654)**	**(1,223,654)**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
PARKING FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
467	**Outside Agencies**					
32-445-00540-00000	CONTRIBUTION TO NON-GOVT	61,900	111,650	88,000	88,000	88,000
	Supplies, Services & Utilities	*61,900*	*111,650*	*88,000*	*88,000*	88,000
467	**Total Outside Agencies**	**61,900**	**111,650**	**88,000**	**88,000**	**88,000**
486	**Property & Casualty Insurance**					
32-486-00351-00000	DIRECT PROPERTY	1,449	1,585	1,650	1,300	1,300
32-486-00352-00000	COMP GEN LIABILITY	138	151	158	550	550
32-486-00353-00000	AUTOMOBILE LIABILITY	492	555	580	700	700
32-486-00354-00000	PUBLIC OFFICIALS' LIAB	341	110	115	350	350
32-486-00358-00000	CRIME INSURANCE		N/A		10	10
	Supplies, Services & Utilities	*2,420*	*2,401*	*2,503*	*2,910*	2,910
486	**Total Insurance Premiums**	**2,420**	**2,401**	**2,503**	**2,910**	**2,910**
TOTAL DEPARTMENT OF ADMINISTRATION:		**64,320**	**114,051**	**90,503**	**90,910**	**90,910**
PARKING FUND EXPENDITURES - DEPARTMENT OF FINANCE						
445	**Parking Operations**					
32-445-00115-00000	SALARIES--PART TIME	18,571	24,048	46,900	55,400	55,400
32-445-00130-00000	SALARIES--FULL TIME	31,688	55,717	57,478	116,569	116,569
32-445-00158-00000	GROUP LIFE INSURANCE	36	36	62	143	143
32-445-00159-00000	GROUP DISABILITY INS	262	266	307	1,073	1,073
32-445-00180-00000	SALARIES--OVER TIME	-	-	24,960	24,960	24,960
32-445-00191-00000	UNIFORM ALLOWANCE	80	537	1,617	1,830	1,830
32-445-00192-00000	FICA/MEDICARE	4,068	5,880	12,098	16,617	16,617
32-445-00196-00000	GROUP HOSPITAL INSURANCE	11,333	11,491	19,821	38,387	38,387
32-445-00198-00000	GROUP DENTAL INSURANCE	286	286	582	1,277	1,277
32-445-00199-00000	GROUP VISION INSURANCE	30	42	58	119	119
	Salaries, Wages, & Benefits	*66,354*	*98,303*	*163,883*	*256,375*	256,375
32-445-00210-00000	OFFICE SUPPLIES	-	-	-	200	200
32-445-00215-00000	POSTAGE	460	598	3,000	3,000	3,000
32-445-00220-00000	OPERATING SUPPLIES	2,506	1,224	6,580	8,330	8,330
32-445-00226-00000	CLEANING SUPPLIES		N/A		200	200
32-445-00231-00000	VEHICLE FUEL & OIL	774	504	800	-	-
32-445-00249-00000	VEHICLE SUPPLIES	-	-	200	200	200
32-445-00250-00000	MAINTENANCE SUPPLIES	-	218	6,130	6,630	6,630
32-445-00260-00000	SMALL TOOLS & EQUIPMENT	-	80	25,600	22,400	22,400
32-445-00321-00000	TELEPHONE	58	-	-	-	-
32-445-00331-00000	TRAVEL EXPENSES	-	-	725	725	725
32-445-00341-00000	ADVERTISING	831	-	832	832	832
32-445-00342-00000	PRINTING	487	-	4,000	4,750	4,750
32-445-00343-00000	PHOTOCOPY	39	-	600	600	600
32-445-00361-00000	ELECTRICITY	3,684	4,732	4,500	10,330	10,330
32-445-00371-00000	MAINTENANCE-LAND	-	-	25,880	25,620	25,620
32-445-00372-00000	MAINTENANCE-VEHICLES	185	-	500	2,340	2,340
32-445-00374-00000	MAINTENANCE-EQUIPMENT	6,901	7,236	32,160	26,160	26,160
32-445-00394-00000	OTHER SERVICE FEES	80,131	90,394	87,816	95,000	95,000
32-445-00420-00000	DUES & SUBSCRIPTIONS	287	130	450	450	450
32-445-00461-00000	TRAINING	-	-	340	340	340
	Supplies, Services & Utilities	*96,343*	*105,116*	*200,113*	*208,107*	208,107

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
32-445-00720-24003	IMPROVEMENTS	N/A	N/A	50,000	-	-
32-445-00740-00000	MACHINERY & EQUIPMENT	-	3,228	-	-	-
32-445-00740-23008	MACHINERY & EQUIPMENT	N/A	N/A	75,000	75,000	75,000
32-445-00740-26002	MACHINERY & EQUIPMENT		N/A		75,000	75,000
	Capital Expenditures	*-*	*3,228*	*125,000*	*150,000*	150,000
445	**Total Parking Operations**	**162,697**	**206,647**	**488,996**	**614,482**	**614,482**
446	**Parking Garage**					
32-446-00115-00000	SALARIES--PART TIME	40,118	38,659	43,592	43,592	43,592
32-446-00130-00000	SALARIES--FULL TIME	3,898	10,936	-	-	-
32-446-00158-00000	GROUP LIFE INSURANCE	7	41	7	7	7
32-446-00159-00000	GROUP DISABILITY INS	35	211	35	35	35
32-446-00191-00000	UNIFORM ALLOWANCE		N/A		400	400
32-446-00192-00000	FICA/MEDICARE	3,429	2,957	8,129	4,700	4,700
32-446-00196-00000	GROUP HOSPITAL INSURANCE	468	5,685	468	468	468
32-446-00198-00000	GROUP DENTAL INSURANCE	20	239	20	20	20
32-446-00199-00000	GROUP VISION INSURANCE	4	25	5	5	5
	Salaries, Wages, & Benefits	*47,979*	*58,753*	*52,256*	*49,227*	49,227
32-446-00210-00000	OFFICE SUPPLIES	-	-	500	500	500
32-446-00220-00000	OPERATING SUPPLIES	2,150	125	5,100	5,100	5,100
32-446-00226-00000	CLEANING SUPPLIES	-	28	1,900	1,900	1,900
32-446-00250-00000	MAINTENANCE SUPPLIES	323	-	1,500	1,500	1,500
32-446-00260-00000	SMALL TOOLS & EQUIPMENT	372	-	100	400	400
32-446-00311-00000	AUDITING SERVICES	-	-	2,600	2,600	2,600
32-446-00321-00000	TELEPHONE	2,521	2,475	2,220	3,060	3,060
32-446-00331-00000	TRAVEL EXPENSES	-	-	725	725	725
32-446-00342-00000	PRINTING	-	-	2,500	2,500	2,500
32-446-00361-00000	ELECTRICITY	4,986	5,806	6,600	8,875	8,875
32-446-00364-00000	SEWER	460	368	600	600	600
32-446-00365-00000	SOLID WASTE	N/A	N/A	2,060	2,060	2,060
32-446-00366-00000	WATER	625	500	700	700	700
32-446-00367-00000	STORMWATER FEE	1,050	840	840	840	840
32-446-00371-00000	MAINTENANCE-LAND	-	30	500	500	500
32-446-00373-00000	MAINTENANCE-BUILDINGS	1,797	1,090	12,430	26,515	26,515
32-446-00374-00000	MAINTENANCE-EQUIPMENT	14,965	13,775	23,380	24,855	24,855
32-446-00394-00000	OTHER SERVICE FEES	-	-	-	500	500
32-446-00420-00000	DUES & SUBSCRIPTIONS	266	-	100	100	100
32-446-00461-00000	TRAINING	-	-	340	340	340
	Supplies, Services & Utilities	*29,515*	*25,037*	*64,695*	*84,170*	84,170
32-446-00730-00000	BUILDING	-	-	-	-	-
32-446-00730-17007	BUILDING	N/A	N/A	100,000	100,000	100,000
32-446-00740-26003	MACHINERY & EQUIPMENT		N/A		145,000	145,000
	Capital Expenditures	*-*	*-*	*100,000*	*245,000*	245,000
446	**Total Parking Garage**	**77,494**	**83,790**	**216,951**	**378,397**	**378,397**
472	**Debt Service**					
32-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	58,455	23,420	23,420
32-472-47220-00000	DEBT SERVICE INTEREST	8,135	1,950	5,814	3,251	3,251
	Debt Service	*8,135*	*1,950*	*64,269*	*26,671*	26,671
472	**Total Debt Service**	**8,135**	**1,950**	**64,269**	**26,671**	**26,671**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
488	**Unallocated Employee Benefits**					
32-488-00198-00000	HSA CONTRIBUTION	N/A	875	875	980	980
32-488-00195-00000	WORKERS' COMPENSATION	5,731	6,320	264	604	604
	Salaries, Wages, & Benefits	*5,731*	*7,195*	*1,139*	*1,584*	1,584
488	**Total Unallocated Employee Benefits**	**5,731**	**7,195**	**1,139**	**1,584**	**1,584**
492	**Transfers Out**					
32-492-49201-00000	TRANSFER TO GENERAL FUND	84,916	-	107,730	111,610	111,610
	Transfers Out	*84,916*	*-*	*107,730*	*111,610*	111,610
492	**Total Transfers Out**	**84,916**	**-**	**107,730**	**111,610**	**111,610**
800	**Depreciation**					
32-800-00800-00000	DEPRECIATION EXPENSE	144,638	145,838	N/A	N/A	N/A
	Depreciation	*144,638*	*145,838*	-	-	-
800	**Total Depreciation**	**144,638**	**145,838**	**-**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**483,611**	**445,420**	**879,085**	**1,132,744**	**1,132,744**
TOTAL PARKING FUND EXPENDITURES		**547,931**	**559,471**	**969,588**	**1,223,654**	**1,223,654**
Parking Fund Revenue Total		**734,966**	**724,659**	**969,588**	**1,223,654**	**1,223,654**
Parking Fund Expense Total		**547,931**	**559,471**	**969,588**	**1,223,654**	**1,223,654**
Parking Fund Gain/(Loss) from Operation		**187,035**	**165,188**	**-**	**-**	**-**
35	**HIGHWAY AID FUND**					
HIGHWAY AID FUND REVENUE						
000	**Interest & Rents**					
35-000-34140-00000	INTEREST INCOME - PLGIT	(72,999)	(74,102)	(63,035)	(54,045)	(54,045)
	Total Interest & Rents	**(72,999)**	**(74,102)**	**(63,035)**	**(54,045)**	**(54,045)**
000	**Intergovernmental**					
35-000-35505-00000	LIQUID FUELS ALLOCATION	(549,967)	(546,316)	(546,316)	(547,360)	(547,360)
	Total Intergovernmental	**(549,967)**	**(546,316)**	**(546,316)**	**(547,360)**	**(547,360)**
000	**Other Sources**					
35-000-39990-00000	FUND BALANCE	-	-	(142,649)	(162,595)	(162,595)
	Total Other Sources	**-**	**-**	**(142,649)**	**(162,595)**	**(162,595)**
TOTAL HIGHWAY AID FUND REVENUE:		**(622,966)**	**(620,418)**	**(752,000)**	**(764,000)**	**(764,000)**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget (Proposed)	2026 Budget (Adopted)
HIGHWAY AID FUND EXPENDITURES - DEPARTMENT OF WATER RESOURCES						
430	**Public Works Field Operations**					
35-430-00720-00000	IMPROVEMENTS	-	-	-	-	-
35-430-00720-17026	IMPROVEMENTS	402,333	361,736	292,000	300,000	300,000
35-430-00720-17027	IMPROVEMENTS	161,457	168,271	260,000	260,000	260,000
35-430-00720-17028	IMPROVEMENTS	-	10,238	23,000	24,000	24,000
35-430-00720-17029	IMPROVEMENTS	37,974	32,614	95,000	95,000	95,000
35-430-00720-17030	IMPROVEMENTS	43,004	10,595	82,000	85,000	85,000
	Capital Expenditures	*644,768*	*583,454*	*752,000*	*764,000*	764,000
430	**Total Public Works Field Operations**	**644,768**	**583,454**	**752,000**	**764,000**	**764,000**
TOTAL DEPARTMENT OF WATER RESOURCES:		**644,768**	**583,454**	**752,000**	**764,000**	**764,000**
TOTAL HIGHWAY AID FUND EXPENDITURES:		**644,768**	**583,454**	**752,000**	**764,000**	**764,000**
Highway Aid Fund Revenue Total		**622,966**	**620,418**	**752,000**	**764,000**	**764,000**
Highway Aid Fund Expense Total		**644,768**	**583,454**	**752,000**	**764,000**	**764,000**
Highway Aid Fund Gain/(Loss) from Operation		**(21,802)**	**36,964**	**-**	**-**	**-**
Total Borough of Carlisle Revenue Total		**41,353,483**	**45,176,301**	**58,872,816**	**58,394,836**	**58,394,836**
Total Borough of Carlisle Expense Total		**34,745,734**	**34,024,262**	**58,828,627**	**58,394,836**	**58,394,836**
Total Borough of Carlisle Gain/(Loss) from Operation		**6,607,749**	**11,152,039**	**44,189**	**(0)**	**(0)**

Budget Adoption Legislation

RESOLUTION NO. _____

A RESOLUTION OF THE BOROUGH OF CARLISLE ADOPTING THE 2026 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, 2026 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 2026 is dedicated to fire services and one hundred (100) percent of local services tax revenue received in calendar year 2026 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 2025.

ATTEST:

_____ _____

Patricia A. Blair, Borough Secretary Sean M. Shultz, Mayor

Section 1 Attachment to the 2026 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	$ 366,704	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 366,704
401 Manager's Office	$ 661,654	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 661,654
404 Legal Services	$ 125,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 125,000
405 Co-responder	$ 177,604	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 177,604
406 Personnel	$ 462,690	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 462,690
407 Information Technology	$ 495,350	$ 117,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 612,350
467 Outside Agencies	$ 19,500	$ -	$ -	$ -	$ -	$ -	$ -	$ 88,000	$ 107,500
486 Property & Casualty Insurance	$ 141,150	$ -	$ -	$ 47,075	$ -	$ 120,710	$ -	$ 2,910	$ 311,845
Total	$ 2,449,652	$ 117,000	$ -	$ 47,075	$ -	$ 120,710	$ -	$ 90,910	$ 2,825,347
2. Department of Finance									
402 Finance Operations	$ 828,610	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 828,610
402 Water Billing & Collection	$ -	$ -	$ -	$ 88,577	$ -	$ -	$ -	$ -	$ 88,577
402 Stormwater Billing & Collection	$ -	$ -	$ -	$ -	$ 39,079	$ -	$ -	$ -	$ 39,079
402 Sewer Billing & Collection	$ -	$ -	$ -	$ -	$ -	$ 88,248	$ -	$ -	$ 88,248
403 Tax Collection	$ 168,452	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 168,452
445 Parking Operations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 614,482	$ 614,482
446 Parking Garage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 378,397	$ 378,397
472 Debt Service	$ 346,011	$ 675,646	$ -	$ 1,498,889	$ 78,584	$ 2,011,518	$ 15,179	$ 26,671	$ 4,652,498
481 Water Authority	$ -	$ -	$ -	$ 10,125	$ -	$ -	$ -	$ -	$ 10,125
481 Sewer Authority	$ -	$ -	$ -	$ -	$ -	$ 15,200	$ -	$ -	$ 15,200
488 Unallocated Employee Benefits	$ 663,963	$ -	$ -	$ 55,126	$ 24,022	$ 57,642	$ -	$ 1,584	$ 802,337
492 Transfers Out	$ 1,839,556	$ -	$ -	$ 930,080	$ 889,470	$ 941,355	$ -	$ 111,610	$ 4,712,071
Total	$ 3,846,592	$ 675,646	$ -	$ 2,582,797	$ 1,031,155	$ 3,113,963	$ 15,179	$ 1,132,744	$ 12,398,076
3. Fire Department									
411 Fire Department	$ 1,387,513	$ 1,182,230	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,569,743
Total	$ 1,387,513	$ 1,182,230	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,569,743
4. Police Department									
41A Police Administration	$ 796,369	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 796,369
41I Police Investigation	$ 347,727	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 347,727
41P Police Patrol	$ 4,280,847	$ 150,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,430,847
Total	$ 5,424,943	$ 150,000	$ -	$ -		$ -	$ -	$ -	$ 5,574,943
5. Department of Water Resources									
409 Borough Hall Maintenance	$ 151,200	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 176,200
425 Sewer Collection System	$ -	$ -	$ -	$ -	$ -	$ 2,400,010	$ -	$ -	$ 2,400,010
427 Solid Waste Collection & Disposal	$ 142,492	$ 21,000	$ -	$ -	$ -	$ -	$ 3,045,495	$ -	$ 3,208,987
42L Sewer Lab	$ -	$ -	$ -	$ -	$ -	$ 430,098	$ -	$ -	$ 430,098
42M Lift Stations	$ -	$ -	$ -	$ -	$ -	$ 458,119	$ -	$ -	$ 458,119
42P Wastewater Treatment Plant	$ -	$ -	$ -	$ -	$ -	$ 1,774,288	$ -	$ -	$ 1,774,288
42S Bio-Solids Removal	$ -	$ -	$ -	$ -	$ -	$ 1,928,566	$ -	$ -	$ 1,928,566
430 Public Works Field Operations	$ 373,579	$ 654,250	$ 764,000	$ -	$ -	$ -	$ -	$ -	$ 1,791,829
431 Street Cleaning	$ -	$ -	$ -	$ -	$ 142,230	$ -	$ -	$ -	$ 142,230
447 Stormwater Operations	$ -	$ -	$ -	$ -	$ 1,643,550	$ -	$ -	$ -	$ 1,643,550
449 Water Lines Maintenance	$ -	$ -	$ -	$ 3,040,429	$ -	$ -	$ -	$ -	$ 3,040,429
44L Water Lab	$ -	$ -	$ -	$ 312,353	$ -	$ -	$ -	$ -	$ 312,353
44P Water Treatment Plant	$ -	$ -	$ -	$ 7,073,770	$ -	$ -	$ -	$ -	$ 7,073,770
450 Water Meter Maintenance	$ -	$ -	$ -	$ 122,550	$ -	$ -	$ -	$ -	$ 122,550
Total	$ 667,271	$ 700,250	$ 764,000	$ 10,549,102	$ 1,785,780	$ 6,991,081	$ 3,045,495	$ -	$ 24,502,979
6. Department Transportation & Waste Management									
408 Public Works Administration	$ 241,459	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 241,459
433 Traffic Control	$ 409,826	$ 1,527,700	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,937,526
434 Street Lighting	$ 371,602	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 371,602
Total	$ 1,022,887	$ 1,527,700	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,550,587
7. Department of Community Planning & Economic Sustainability									
413 Code Enforcement	$ 1,298,369	$ 4,869,264	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,167,633
Total	$ 1,298,369	$ 4,869,264	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,167,633
8. Department of Parks & Recreation									
451 Parks & Recreation Admin.	$ 235,582	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 235,582
452 Recreation Services	$ 318,399	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 318,399
453 Swimming Pool	$ 227,362	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 227,362
454 Parks Maintenance	$ 608,045	$ 223,150	$ -	$ -	$ -	$ -	$ -	$ -	$ 831,195
455 Shade Trees	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000
458 Community Center	$ 125,491	$ 57,500	$ -	$ -	$ -	$ -	$ -	$ -	$ 182,991
Total	$ 1,524,879	$ 280,650	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,805,529
Total Expenditures	17,622,106	9,502,740	764,000	13,178,974	2,816,935	10,225,754	3,060,674	1,223,654	58,394,836

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 2026 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 2026, 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 2026, 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, 2025.

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, 2026, for consumption on and after January 1, 2026, 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	$22.61
1	37.68
1¼	45.22
1½	52.76
2	75.37
3	150.74
4	226.11
6	452.21
8	678.32

Consumption Charges per 100 Cubic Feet

Per 100 Cubic Feet (All Consumers) $7.54

(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 2025.

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, 2026, 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 2025.

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 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, 2026, for discharge on and after January 1, 2026, 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 2025.

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: $91.89.

(2) Borough tag: $9.92 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 2025.

ATTEST:

_____ _____

Patricia A. Blair, Borough Secretary Sean M. Shultz, Mayor

Tables, Graphs, and Charts

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Glossary

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

ALLARM: Alliance for Aquatic Resource Monitoring
ATAD: Auto-thermal Thermophilic Aerobic Digestion
ARP: American Rescue Plan
BMP: Best Management Practices
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]