



LEO S. LUTZ  
Mayor

EVAN M. GABEL  
Solicitor

HEATHER ZINK  
Borough Council President

MARK E. STIVERS  
Borough Manager

## COLUMBIA BOROUGH COUNCIL – WORK SESSION

Paul W. Myers Council Chamber, 308 Locust Street, Columbia

October 20, 2022 | 7:00 PM

### AGENDA

*This meeting will be live streamed to the borough's Facebook page as a convenience and is not meant to replace in-person participation in the meeting.*

1. Call to Order and Roll Call
2. Invocation/Moment of Silence
3. Pledge to the Flag
4. Announcement of Executive and Information Session(s)
5. Additions, deletions, and reorganization of agenda
  - a. Consider approval of Agenda
6. Citizen Comments (Non - Agenda Items Only – 5 Minute time limit per person)

***Civility and Decorum:*** *Borough officials and members of the public are expected to conduct themselves with civility and to accord each other a measure of dignity and respect. Shouting, foul language, personal insults, threats, and attacks or any conduct that disrupts the flow of business is out of order.*

7. Mayor Lutz/Chief Brommer
8. Workshop Items:
  - a. Review and discussion on the 2023 Budget – ALL Funds
9. Borough Council Comments
  - a. Council Members
10. Announcement of Next Meeting. At 7:00 PM on October 25, 2022, Council will hold a regularly scheduled meeting.
11. Adjournment

**If you are a person with a disability wishing to attend this meeting and require an accommodation to participate in the meeting, please contact the Columbia Borough Office at (717) 684-2467 at least 24 hours prior to the meeting.**



**COLUMBIA BOROUGH**  
**BUDGET WORKSHEET - GENERAL FUND (F01)**  
 Budget Year 2023

ACCOUNT #	ACCOUNT DESCRIPTION	2022 CURRENT ACTUALS @ 08/31/2022	2022 BUDGET AMOUNT	2023 BUDGET AMOUNT	PROPOSAL CHANGE	PRIOR YEAR BUDGET CHANGE %	BUDGET NOTES
<b>GENERAL FUND (FUND 01) - REVENUE</b>							
<b>301</b>	<b>Real Property Taxes</b>						
01-301-001	Transfer from Fund Balance	-	534,786	1,358,223	823,437	154%	Varies to Budget.
01-301-100	Property Taxes - Current Year	3,178,415	3,419,845	3,436,126	16,281	0.48%	2023 Updated
01-301-101	RET - Current Year, Uncollectable (5%)	-	(170,992)	(171,806)	(814)	0%	-5.0% of total Municipal RET @ Base (Uncollectable)
01-301-200	Property Taxes - Prior Year (Postmarked)	-	2,000	2,000	-	0%	Static - \$2000.00
01-301-300	Property Taxes - Delinquent (LCTCB)	86,873	132,000	130,310	(1,691)	-1%	Average - Actuals* 2022 estimated to August 2022
01-301-400	Property Taxes - KOZ Properties	1,236	2,395	2,395	-	0%	Contractual - Billed in July each year.
		<b>3,266,524</b>	<b>3,920,034</b>	<b>4,757,248</b>	<b>837,214</b>	<b>21%</b>	
<b>310</b>	<b>Local Tax Enabling Act Taxes (Act511)</b>						
01-310-100	Deed Transfer Tax (DTT) - 0.5%	178,924	322,783	268,386	(54,397)	-17%	Average - Actuals* 2022 estimated to August 2022
01-310-210	Earned Income Tax (EIT) - 0.5%	795,405	994,900	1,126,410	131,510	13%	Numbers Provided for Budgeting LCTCB on 10/12/2022
01-310-430	Local Services Tax (LST) - \$52 per annum	95,471	139,200	143,207	4,007	3%	Numbers Provided for Budgeting LCTCB after 10/12/2022
		<b>1,069,800</b>	<b>1,456,883</b>	<b>1,538,003</b>	<b>81,119</b>		
<b>320</b>	<b>Licenses and Permits</b>						
01-321-310	Misc License (Pawn, Antique, Tattoo,.)	1,098	2,462	1,647	(815)	-33%	Average - Actuals* 2022 estimated to August 2022
01-321-610	Peddler's License	145	100	218	118	118%	Average - Actuals* 2022 estimated to August 2022
01-321-800	Cable TV Franchise	141,664	140,115	141,664	1,549	1%	Average - Actuals* 2022 estimated to August 2022
01-321-900	Cell Tower (Verizon)	11,807	14,373	11,807	(2,566)	-18%	Contractual
		<b>154,714</b>	<b>157,050</b>	<b>155,336</b>	<b>(1,715)</b>		
<b>330</b>	<b>Fines and Forfeits</b>						
01-331-109	State Police & County Fines	4,916	9,000	7,374	(1,626)	-18%	Average - Actuals* 2022 estimated to August 2022
01-331-112	Ordinance Violations Dist Just	57,091	86,128	85,637	(491)	-1%	Average - Actuals* 2022 estimated to August 2022
01-331-300	Parking Fines	96,636	93,559	144,954	51,395	55%	Average - Actuals* 2022 estimated to August 2022
		<b>158,643</b>	<b>188,687</b>	<b>237,965</b>	<b>49,278</b>		
<b>340</b>	<b>Interest, Rent, and Royalties</b>						
01-341-100	Interest Income	2,013	10,500	3,000	(7,500)	-71%	Average - Actuals* 2022 estimated to August 2022
01-342-200	137 S Front, Lease Proceeds	50,133	67,733	76,000	8,267	12%	Contractual - per Lease Agreement
01-342-201	137 S Front, Tenant Exp Reimbursements	43,557	24,638	24,638	-	0%	large percentage OLD from 2021 pd in 2022

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 Budget Year **2023**

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01-342-202	420, 430, 434, 440 S Front Street Lease Proceeds	8,000	12,060	12,060	-	100%	Contractual - per Lease Agreement 2022
01-342-203	420, 430, 434, 440 S Front St, Reimbursements	-	15,000	15,000	-	100%	Estimated
01-342-204	Market House - Stand Rentals	27,252	16,500	52,500	36,000	100%	2022 used for CHI reimburse for half year/Estimated by Market House Manager 2023
01-342-205	Market House - All Events	-	-	34,000	34,000	100%	Estimated by Market House Manager 2023
01-342-206	Market House - Community Kitchen	-	-	19,000	19,000	100%	Estimated by Market House Manager 2023
		<b>130,955</b>	<b>146,431</b>	<b>236,198</b>	<b>89,767</b>		

<b>350</b>	<b>Intergovernmental Revenues</b>						
01-351-001	Act 205 Pension Subsidy	-	273,445	290,105	16,660	6%	Actual received in 2022
01-354-040	904 Recycling Grant Income	6,437	10,001	9,656	(346)	-3%	Grant Revenue/Reimbursement
01-355-010	State Public Utility Realty Tax	-	-	-	-	0%	Unsure we will receive this - filing for 2020 was missed in April 2021
01-355-080	Alcoholic Beverage Sales Licenses	2,550	3,500	3,500	-	0%	Average - Actuals* 2021
01-355-990	Firemen's Relief Fund PA Subsidy	-	41,319	49,902	8,583	21%	PA State Subsidy - Varies year to year - actual received in 2022
01-357-001	Covid Relief Funds - County						
01-357-030	Police Department Grants	-	3,000	3,000	-	0%	Grant Revenue/Reimbursement
		<b>8,987</b>	<b>331,265</b>	<b>356,163</b>	<b>24,898</b>		
<b>361</b>	<b>Charges for Services and Materials</b>						
01-361-200	Tax Certifications & Copies	9,880	9,222	14,820	5,598	61%	Average - Actuals* 2022 estimated to August 2022
01-361-310	Subdivision/Land Development Fees	-	1,800	-	(1,800)	-100%	Average - Actuals* 2022 estimated to August 2022
01-361-330	Building & Zoning Permits	66,641	59,848	99,962	40,114	67%	Average - Actuals* 2022 estimated to August 2022
01-361-340	Zoning Hearings	3,620	3,296	5,430	2,134	65%	Average - Actuals* 2022 estimated to August 2022
01-361-510	Sale of Materials & Equipment	17,909	5,000	5,000	-	0%	
01-361-620	County Tax Collection Commission Revenue	2,730	2,968	4,095	1,127	38%	Average - Actuals* 2022 estimated to August 2022
		<b>100,780</b>	<b>82,134</b>	<b>129,307</b>	<b>47,173</b>		
<b>362</b>	<b>Public Safety</b>						
01-362-100	Police Dept Misc Services & Refunds	16,882	7,153	25,323	18,170	254%	
01-362-110	Sale of Accident Reports	1,425	2,988	2,138	(851)	-28%	Average - Actuals* 2022 estimated to August 2022
01-362-140	Crossing Guard Wage Reimbursement (CBSD)	14,628	15,000	21,942	6,942	46%	Contractual - CBSD Pays 50% of total salaries
01-362-150	SRO Officer Reimbursement (CBSD)	-	96,447	-	(96,447)	-100%	Remove in 2023

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01-362-160	Lanc. County Task Force, Reimbursement	75,820	80,000	82,400	2,400	3%	
01-362-170	LiveScan Revenue	35,000	42,000	7,000	(35,000)	-83%	New in 2022
01-362-180	Community Safety Officer (CBSD) NEW IN 2022	-	-	49,000	49,000	100%	Contractual - CBSD Pays 70% of Officer salary and vehicle use 2021 contract
01-362-200	Animal Control & Shelter Reimbursement	370	204	555	351	172%	Average - Actuals* 2022 estimated to August 2022
01-362-300	Bike Patrol Unit, Bike Sale	357	-	-	-	0%	Varies to demand/availability
01-362-400	Code Dept Misc Services & Refunds	-	500	500	-	0%	Static - \$500.00
01-362-401	Rental Registration	20,000	89,760	86,000	(3,760)	-4%	Average - Actuals* 2022 estimated to August 2022
01-362-402	Borough Rental Revenue	10,500	14,284	15,750	1,466	10%	Average - Actuals* 2022 estimated to August 2022
01-362-423	Quick Ticket Revenue	21,325	41,988	31,988	(10,001)	-24%	Average - Actuals* 2022 estimated to August 2022
01-362-424	Rental Inspections Revenue	24,230	27,240	36,345	9,105	33%	Average - Actuals* 2022 estimated to August 2022
01-362-425	Fire Inspections Revenue	3,975	6,000	5,640	(360)	-6%	Re-established in 2022
01-362-426	Home Inspections Revenue	325	300	-	(300)	-100%	Average - Actuals 2021
01-362-427	New Tenant Walkthrough Inspections	1,475	3,480	2,213	(1,268)	100%	Average - Actuals* 2022 estimated to August 2022
01-362-428	Voluntary Home Inspections Revenue	-	500	500	-	100%	Re-established in 2022
01-362-450	Certificate of Occupancy	200	11,760	300	(11,460)	-97%	Average - Actuals* 2022 estimated to August 2022
01-362-460	Code Lien Recovery	11,650	9,704	17,475	7,771	80%	Average - Actuals* 2022 estimated to August 2022
01-362-470	Condemnation Revenue	300	2,000	2,000	-	0%	New in 2022
01-362-480	Appeals Revenue	100	500	500	-	0%	New in 2022
		<b>238,562</b>	<b>451,809</b>	<b>387,568</b>	<b>(64,241)</b>		
<b>363</b>	<b>Highways and Streets</b>						
01-363-100	Street Opening Permits	26,570	8,356	30,000	21,644	259%	Average - Actuals* 2022 estimated to August 2022
01-363-210	Meter Receipts	37,754	41,455	56,631	15,176	37%	Average - Actuals* 2022 estimated to August 2022
01-363-220	Contractor Parking Permits	6,876	15,000	10,314	(4,686)	-31%	Average - Actuals* 2022 estimated to August 2022
01-363-400	Yard Waste Intake Revenue	75,746	93,797	113,619	19,822	21%	Average - Actuals* 2022 estimated to August 2022
01-363-500	Highway Dept Misc Services & Refunds	-	500	500	-	0%	Static - \$500.00
		<b>146,946</b>	<b>159,108</b>	<b>211,064</b>	<b>51,956</b>		
<b>370-390</b>	<b>Miscellaneous Revenue / Reimbursements</b>						
01-372-400	Electric Generation Revenue (LCSWMA)	33,344	50,016	50,016	-	0%	Contractual - \$4,168.00 per month 2021
01-380-001	Miscellaneous Revenue	(261)	5,000	5,000	-	0%	Static - \$5,000.00
01-380-002	Insurance Rebates, Refunds, & Reimburmnt	252,786	122,064	101,000	(21,064)	-17%	included \$1,000.00 GRANT / Average - Actuals (CAP \$100k of Average.)-std protocol

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01-380-005	Police Misc Revenue (BB&T Donations)	12,665	500	500	-	0%	Static - \$500.00
01-380-006	NonDepartmentalized Services & Refunds	-	500	500	-	0%	Static - \$500.00
01-380-007	Spring Clean Up Revenue	705	-	-	-	0%	
01-380-150	WWTP Sewage Revenue (A/R & Lien)	68,505	250	250	-	0%	Static - \$250.00
01-387-001	Contributions - Private Sources	-	500	500	-	0%	Static - \$500.00
01-387-002	Contributions - In Lieu of Taxes	17,000	12,000	25,500	13,500	113%	Average - Actuals* 2022 estimated to August 2022
01-387-005	Employee Health Insurance Share (NonPol)	16,039	28,879	39,394	10,515	36%	
01-387-006	Employee Health Insurance Share (Pol)	17,589	37,486	64,286	26,800	71%	
01-389-001	IRS/Treasury Refunds	1,478	1,500	-	(1,500)	-100%	New in 2022
01-391-100	Sales of General Fixed Assets	60,010	54,700	-	(54,700)	-100%	New in 2022
01-392-040	Transfer from Revolving Loan Fund (F40)	-	-	-	-	0%	
01-395-001	Refund of Prior Yr Expenditure	1,363	500	500	-	0%	Static - \$500.00
		481,224	313,895	287,446	(26,449)		
<b>GENERAL FUND (FUND 01) - REVENUE TOTAL</b>		<b>5,757,135</b>	<b>7,207,296</b>	<b>8,296,296</b>	<b>1,088,999</b>		

<b>GENERAL FUND (FUND 01) - EXPENDITURES</b>							
<b>400</b>	<b>General Government - Elected Officials</b>						
01-400-112	Compensation to Council	5,400	8,400	8,400	-	0%	7 staff members-no changes
01-400-113	Compensation to Mayor	800	1,200	1,200	-	0%	1 staff member-no changes
01-400-300	Conference & Training	624	2,000	2,000	-	0%	no changes
01-400-400	Council Other Expense	-	-	500	500	100%	New Account for minimal cost for council items 2023
	<b>Subtotal</b>	<b>6,824</b>	<b>11,600</b>	<b>12,100</b>	<b>500</b>		
<b>401-402</b>	<b>General Government - Administration</b>						
01-401-121	Borough Manager Salary	68,865	95,487	98,358	2,871	3%	1 staff member
01-401-337	Borough Manager, Mileage Reimbursement	104	500	500	-	0%	
01-402-120	Finance Manager Salary	48,312	66,950	68,964	2,014	3%	1 staff member
01-402-121	Accountant	35,908	51,439	52,982	1,543	3%	1 staff member
01-402-140	Clerical Salary	32,981	47,647	49,061	1,414	3%	1 staff member
01-402-141	Clerical Salary Overtime	5,532	2,500	3,000	500	20%	
01-402-192	Employee FICA	14,490	24,307	24,307	-	0%	
01-402-194	Employee Unemployment Compensation Tax	1,140	1,414	1,414	-	0%	
01-402-195	Employee Workers Compensation Insurance	1,115	1,264	2,596	1,332	105%	Increase in 2023

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01-402-196	Employee Insurance Coverage Premiums	65,992	86,541	87,666	1,125	1%	New 2023 Rates
01-402-197	Employee Pension Contributions	-	22,843	22,843	-	0%	
01-402-210	Office Equipment & Supplies	9,583	10,000	14,000	4,000	40%	includes GRANT commitment - \$1,000.00 Wellness grant from HIGHMARK 2023
01-402-300	Conference & Training	925	5,000	5,000	-	0%	
01-402-302	Consulting Services	180	25,000	25,000	-	0%	used minimally in 2022
01-402-310	Borough Code Maintenance	3,345	4,500	5,000	500	11%	
01-402-311	Accounting & Auditing Services	39,421	41,000	42,230	1,230	3%	
01-402-312	IT Contracted Services	70,131	65,500	75,000	9,500	15%	
01-402-316	Pension Services	7,875	12,773	19,066	6,293	49%	
01-402-317	Contracted Services	12,556	15,000	15,000	-	0%	
01-402-318	Paychex Fees	2,328	3,000	3,150	150	5%	
01-402-325	Postage	5,431	8,000	8,000	-	0%	
01-402-330	Grant Writing	-	4,000	4,000	-	0%	Not used in 2022
01-402-340	Printing & Advertising	13,648	12,000	15,000	3,000	25%	
01-402-350	General Communications	55	4,000	4,000	-	0%	
01-402-360	Bank Service Charges	223	1,000	1,000	-	0%	
01-402-374	Maint. & Rental Office Equipment	19	2,500	2,500	-	0%	
01-402-420	Dues & Publications	5,052	3,500	5,000	1,500	43%	
01-402-421	CS Datum Annual Subscription	-	-	2,400	2,400	100%	MOVED from 01-433-420
01-402-750	Office Equipment						
	<b>Subtotal</b>	<b>445,211</b>	<b>617,665</b>	<b>657,037</b>	<b>36,972</b>		
<b>403</b>	<b>General Government - Tax Collections</b>						
01-403-115	LCTCB Collection Fee - EIT 1.7% LST 1.5%	13,426	19,000	21,297	2,297	12%	Numbers Provided for Budgeting LCTCB on 10/12/2022
01-403-215	Deed Transfer Tax Collection Fee - 2.0%	3,578	3,500	3,500	-	0%	
01-403-315	Deliquent Tax Collection Fee-.0526%						
	<b>Subtotal</b>	<b>17,004</b>	<b>22,500</b>	<b>24,797</b>	<b>2,297</b>		
<b>404</b>	<b>General Government - Solicitor/Legal Services</b>						
01-404-314	Solicitor Fees	83,390	95,000	102,600	7,600	8%	
01-404-315	Labor Counsel	6,074	40,000	40,000	-	0%	
01-404-316	Arbitration Services	-	1,500	1,500	-	0%	
01-406-000	Debt Issuance Costs						
	<b>Subtotal</b>	<b>89,464</b>	<b>136,500</b>	<b>144,100</b>	<b>7,600</b>	<b>6%</b>	
<b>408</b>	<b>General Government - Engineering Services</b>						
01-408-101	Engineering Services	99,066	112,000	90,000	(22,000)	-20%	2022 included comp plan(\$42k)- new rates coming mid-October 2022
	<b>Subtotal</b>	<b>99,066</b>	<b>112,000</b>	<b>90,000</b>	<b>(22,000)</b>		
<b>409</b>	<b>General Government - Buildings and Properties</b>						
01-409-120	Property Management Salaries	43,847	61,808	63,672	1,864	3%	1 staff member
01-409-121	Property Management Salary Overtim						

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01-409-122	Property Management - Janitorial (part time union)	9,693	20,063	20,262	199	1%	1 staff member
01-409-192	Employee FICA	4,179	6,391	6,567	176	3%	
01-409-194	Employee Unemployment Compensation Tax	504	2,333	2,392	59	3%	
01-409-195	Employee Workers Compensation Insurance	87	570	600	30	5%	2023 Rate are received
01-409-196	Employee Insurance Coverage Premiums	3,146	4,335	4,335	-	0%	awaiting new rates for 2023
01-409-197	Employee Pension Contributions	-	4,327	4,485	158	4%	
01-409-226	Cleaning Supplies	2,142	3,500	3,500	-	0%	
01-409-239	Clothing Allowance (Janitorial)	424	600	800	200	33%	
01-409-321	308 Locust St., Phone - Cell & Landline	5,144	6,000	6,000	-	0%	
01-409-352	Insurance Premium Expenses	535	119,840	119,840	-	0%	Estimated 2022
01-409-361	Electrical Usage	6,326	12,000	12,000	-	0%	
01-409-362	308 Locust St., Natural Gas Usage	3,266	4,000	5,000	1,000	25%	
01-409-364	137 S Front, Rebillable Prop Expenses	18,991	25,000	25,000	-	0%	
01-409-365	Trash Disposal Services	4,299	11,000	11,000	-	0%	
01-409-366	Water & Sewer Usage	1,865	2,195	2,195	-	0%	
01-409-370	Maintenance & Repair of Building	11,623	8,000	12,000	4,000	50%	
01-409-374	Maintenance & Repair of Equipment	6,044	3,500	5,000	1,500	43%	
01-409-376	137 S Front, Borough Prop Expenses	427	20,000	20,000	-	0%	
01-409-430	Property Tax Expenses	33,675	35,000	35,000	-	0%	137 South Front St Property
	<b>Subtotal</b>	<b>156,217</b>	<b>350,462</b>	<b>359,648</b>	<b>9,186</b>	<b>3%</b>	
<b>410</b>	<b>Public Safety - Police</b>						
01-410-120	Chief of Police Salary	92,145	104,571	107,698	3,127	3%	1 Staff Member
01-410-120	Chief of Police - Adhoc Bonus	-	-	-	-	0%	
01-410-130	Sergeants Salaries	209,398	284,275	292,823	8,548	3%	3 Staff Members
01-410-131	Police Officer Salaries	826,952	1,277,254	1,111,342	(165,912)	-13%	11 Staff Members (includes Detective) + 3 newly hired in 2022 (total 14)+ 1 for 2023 (15)
01-410-132	Part-Time Police Officer Salaries	22,490	32,448	32,448	-	0%	2 Staff Members
01-410-133	School Crossing Guard Salaries	20,924	32,361	41,594	9,233	29%	4 existing staff Members - budgeted for 7
01-410-134	Officer in Charge (OIC)	6,038	15,000	15,000	-	0%	
01-410-136	Enforcement Officer Salaries	21,270	54,603	59,290	4,687	9%	2 Staff Members and one half member
01-410-137	Administrative Assistant Salary	33,433	47,647	49,061	1,414	3%	1 Staff Member
01-410-140	Administrative Coordinator Salary	36,938	51,653	53,217	1,564	3%	1 Staff Member
01-410-141	Community Service Aide Salaries	40,303	72,272	80,954	8,682	12%	1 FT Staff Member, 2 PT Staff Members
01-410-142	Community Service Aide Salaries Overtime	-	4,000	3,000	(1,000)	-25%	
01-410-143	Corporal Salaries	29,979	15,000	187,674	172,674	100%	2 Staff Members-full salary
01-410-144	Community Safety Officer	-	-	64,672	64,672	100%	1 Staff Member-new in 2022
01-410-174	Conference & Training	6,356	10,000	40,000	30,000	300%	2 officers attending school- will be reimbursed in part
01-410-179	Longevity Bonuses	15,000	31,000	29,500	(1,500)	-5%	



**COLUMBIA BOROUGH  
BUDGET WORKSHEET - GENERAL FUND (F01)**

Budget Year 2023

ACCOUNT #	ACCOUNT DESCRIPTION	2022 CURRENT ACTUALS @ 08/31/2022	2022 BUDGET AMOUNT	2023 BUDGET AMOUNT	PROPOSAL CHANGE	PRIOR YEAR BUDGET CHANGE %	BUDGET NOTES
01-410-180	Police Degree Bonuses	2,375	7,250	4,500	(2,750)	-38%	
01-410-183	Police Department Overtime	44,018	120,000	100,000	(20,000)	-17%	
01-410-192	Employee FICA	31,443	50,000	53,955	3,955	8%	
01-410-194	Employee Unemployment Compensation Tax	8,263	10,900	18,263	7,363	68%	
01-410-195	Employee Workers Compensation Insurance	61,130	75,087	105,528	30,441	41%	rate increase 2023
01-410-196	Employee Insurance Coverage Premiums	366,273	606,605	572,835	(33,770)	-6%	New Rate 2023- staff changes - 2 less family coverages
01-410-197	Employee Pension Contributions (Uniform)	-	580,742	604,942	24,200	4%	
01-410-198	Employee Pension Contributions	-	10,400	10,400	-	0%	
01-410-200	Police Equipment & Supplies	21,925	18,400	25,000	6,600	36%	
01-410-201	Police Ammo	1,968	5,000	5,000	-	0%	
01-410-204	Officer Equipment Allowance	1,779	6,600	6,600	-	0%	
01-410-228	Animal Control & Shelter Fees	2,600	2,000	2,000	-	0%	
01-410-229	LifeScan Fees	35,000	45,000	7,000	(38,000)	-84%	New in 2022-machine investment in 2022
01-410-231	Gasoline, Vehicles	13,553	12,000	24,000	12,000	100%	Fuel large increase 2022
01-410-238	Police Uniforms and Dry Cleaning	6,592	9,000	18,000	9,000	100%	
01-410-239	Enforcement Officers Clothing Allowance	171	900	1,000	100	11%	
01-410-317	Contracted Services	27,097	15,000	30,000	15,000	100%	Prior year budget amount
01-410-318	Paychex Fees	5,004	6,000	7,000	1,000	17%	
01-410-319	PD Accreditation Consultant	34,900	35,000	36,000	1,000	100%	NEW 2022 - The Rodgers Group LLC - monthly installment \$3,000.00 a month
01-410-321	Police, Phone - Cell, Landline & GPS	7,236	10,000	10,000	-	0%	
01-410-327	Maintenance & Repair of Radios	-	4,000	4,000	-	0%	*increased cost in 2021 - new radios for 2023 get RFPs
01-410-328	Maint, Repair, & Rents for Camera System	1,491	15,000	15,000	-	0%	**
01-410-351	Police Property Liability Insurance	263	50,000	50,000	-	0%	New Rates 2022
01-410-375	Maintenance & Repair, Parking Meters	3,390	2,400	2,400	-	0%	
01-410-376	Maintenance & Repair, Police Vehicles	13,993	4,000	4,000	-	0%	
01-410-377	Maintenance & Repair, Police Equipment	8,899	20,000	20,000	-	0%	
01-410-384	Equipment Rental	1,285	3,000	3,000	-	0%	
01-410-471	Enterprise Lease Costs 2023	25,027	68,962	75,858	6,896	10%	
01-410-530	Lanc. County Drug Task Force, Member Fee	10,207	10,400	10,400	-	0%	
01-410-610	Maintenance & Repair of Building	10,627	4,000	4,000	-	0%	
	<b>Subtotal</b>	<b>2,107,735</b>	<b>3,839,730</b>	<b>3,998,954</b>	<b>159,224</b>		
<b>411</b>	<b>Public Safety - Fire</b>						
01-411-231	CBVFD - Gasoline, Vehicles	11,395	8,000		(8,000)	-100%	Fuel Rates Doubled in 2022
01-411-352	CBVFD - Automotive Liab Insurance		10,000		(10,000)	-100%	
01-411-363	Fire Hydrant, Water Supply	30,782	40,729	44,802	4,073	10%	
01-411-381	CBVFD - Workers Comp. Ins	14,409	41,328	41,328	-	0%	Awaiting New Rates 2023- required by law
01-411-500	CBVFD - Fire Co Contributions (Beg.2021)	-	85,000	111,000	26,000	31%	



**COLUMBIA BOROUGH**  
**BUDGET WORKSHEET - GENERAL FUND (F01)**  
 Budget Year **2023**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 CURRENT ACTUALS @ 08/31/2022	2022 BUDGET AMOUNT	2023 BUDGET AMOUNT	PROPOSAL CHANGE	PRIOR YEAR BUDGET CHANGE %	BUDGET NOTES
01-411-501	CBVFD - Vol. Fire Fighter Tax Rebate	4,080	3,250	4,500	1,250	38%	more volunteers - higher in 2022
01-411-540	CBVFD - Fireman's Relief Fund	163	41,319	49,902	8,583	21%	PA State Subsidy - Varies year to year. Using 2022 Amount Rec'd
	Subtotal	<b>60,829</b>	<b>229,626</b>	<b>251,532</b>	<b>21,906</b>		
<b>413</b>	<b>Public Safety - Code Compliance</b>						
01-413-123	Code Compliance Manager	12,268	-	56,645	56,645	3%	1 staff member
01-413-140	Clerical Salary	24,102	47,647	49,061	1,414	3%	1 staff member
01-413-141	Clerical Salary Overtime	756	750	2,000	1,250	167%	
01-413-142	Code Compliance Officer (Union)	11,815	18,201	23,716	5,515	30%	1 staff member
<del>01-413-316</del>	<del>Property Inspector P/T</del>	<del>8,746</del>	<del>32,966</del>		<del>(32,966)</del>	<del>-100%</del>	<del>1 staff member NEW HIRE? 2023</del>
01-413-316	Property Inspector F/T	12,637	52,291	46,190	(6,101)	-12%	1 staff member
01-413-192	Employee FICA	5,819	8,000	13,104	5,104	64%	
01-413-194	Employee Unemployment Compensation Tax	900	855	2,600	1,745	204%	
01-413-195	Employee Workers Compensation Insurance	109	462	400	(62)	-13%	New figures are in for 2023
01-413-196	Employee Insurance Coverage Premiums	22,602	39,481	76,593	37,112	94%	New rates - 2 new staff in 2022 on insurance
01-413-197	Employee Pension Contributions	-	6,590	10,773	4,183	63%	
01-413-220	Operating Supplies	612	5,000	5,000	-	0%	
01-413-231	Gasoline, Vehicles	1,463	2,000	2,000	-	0%	
01-413-238	Clothing Allowance (Code Enf)	249	1,200	1,200	-	0%	allows for increase per NEW contract
01-413-300	Conference & Training	1,914	3,000	5,000	2,000	67%	
01-413-317	Contracted Services - Remedial	646	3,000	5,000	2,000	67%	this gets rebilled to homeowner
01-413-318	Paychex Fees	540	2,000	2,000	-	100%	
01-413-321	Code, Phone - Cell, Landline & GPS	1,437	2,000	2,000	-	0%	
01-413-340	Printing	-	2,000	2,000	-	0%	
01-413-376	Maintenance of Vehicles	497	1,000	1,000	-	0%	
01-413-420	Dues & Subscriptions	-	500	500	-	0%	
01-413-425	Fire Inspection Services	3,050	3,600	5,000	1,400	39%	
01-413-471	Enterprise Lease Costs 2023	2,975	23,452	23,452	-	0%	
01-413-540	TNR	1,042	1,000	6,600	5,600	560%	program very successful in 2022
01-413-500	Appeal Reimbursements/Refunds	-	100	100	-	0%	
	Subtotal	<b>114,180</b>	<b>257,095</b>	<b>341,933</b>	<b>84,838</b>		
<b>414</b>	<b>Public Safety - Planning and Zoning</b>						
01-414-122	Zoning and Planning Manager Salary	47,894	70,292	68,985	(1,307)	3%	1 staff member
01-414-140	Clerical Salary	32,976	47,647	49,061	1,414	3%	1 staff member
01-414-141	Clerical Salary Overtime	948	1,000	1,200	200	20%	
01-414-192	Employee FICA	6,228	8,000	8,347	347	4%	
01-414-194	Employee Unemployment Compensation Tax	570	570	1,050	480	84%	
01-414-195	Employee Workers Compensation Insurance	95	347	300	(47)	-14%	New figures are in for 2023

**COLUMBIA BOROUGH**  
**BUDGET WORKSHEET - GENERAL FUND (F01)**  
 Budget Year **2023**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 CURRENT ACTUALS @ 08/31/2022	2022 BUDGET AMOUNT	2023 BUDGET AMOUNT	PROPOSAL CHANGE	PRIOR YEAR BUDGET CHANGE %	BUDGET NOTES
01-414-196	Employee Insurance Coverage Premiums	20,719	29,391	29,773	382	1%	new rates 2023
01-414-197	Employee Pension Contributions	-	8,217	8,333	116	1%	
01-414-220	Operating Supplies	482	3,000	3,000	-	0%	
01-414-231	Gasoline, Vehicles	-	350	350	-	0%	
01-414-300	Conference & Training	4	2,000	2,000	-	0%	
01-414-313	Official Borough Mapping	-	-	25,000	25,000	100%	New for 2023
01-414-317	Contracted Services	-	-	-	-	0%	
01-414-318	Paychex Fees	343	450	495	45	10%	
01-414-321	Zoning, Phone - Cell	228	800	800	-	0%	
01-414-376	Maintenance of Vehicles	-	200	200	-	0%	
01-414-420	Dues & Subscriptions	938	600	1,000	400	67%	
01-414-550	CLG Matching Mini Grant	-	-	5,000	5,000	100%	New for 2023
	<b>Subtotal</b>	<b>111,425</b>	<b>172,864</b>	<b>204,894</b>	<b>32,030</b>		
<b>415</b>	<b>Public Safety - Emergency Management</b>						
01-415-220	Operating Supplies - PPE/Stock Items	-	1,500	1,500	-	0%	
01-415-340	Disaster Planning Material	-	500	500	-	0%	
01-415-700	Emergency Management, Phone - Cell	675	850	1,000	150	18%	** Jim Chippy & James
	<b>Subtotal</b>	<b>675</b>	<b>2,850</b>	<b>3,000</b>	<b>150</b>		
<b>423</b>	<b>Human Services - Community</b>						
01-423-001	Human Services - Community	-	-	500	500	100%	requested by Councilperson Fisher - 3 E Task Force NEW 2023
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>		
<b>426</b>	<b>Public Works - Recycling Collection &amp; Disposal</b>						
01-426-101	Recycling Marketing/Education	-	500	-	(500)	-100%	Remove in 2023 per Dept Mgr
01-426-102	Recycling Maintenance of Equip. & Bldgs	4,027	12,000	12,000	-	0%	
01-426-103	904 Collection Expenses	1,202	1,212	2,000	788	65%	
01-426-140	Recycling -Staff	37,857	53,253	54,717	1,464	3%	1 staff member// recycling center to be open more often: March - October \$1,2
01-426-231	Recycling - Diesel	1,284	2,000	6,000	4,000	200%	Huge unexpected fuel increases across the board 2022
01-426-362	Recycling - Utilities	582	2,000	2,000	-	0%	
	<b>Subtotal</b>	<b>44,952</b>	<b>70,965</b>	<b>76,717</b>	<b>5,752</b>		
<b>429</b>	<b>Public Works - Wastewater Collection &amp; Disposal</b>						
01-429-188	WWTP, Contracted Services	1,581	500	500	-	0%	Zero out in 2023 after the sale of the property
01-429-260	WWTP, Maintenance of Equipment	100	750	750	-	0%	
01-429-314	WWTP, Legal Expenses	-	-	-	-	0%	
01-429-321	WWTP, Phone - Cell & Landline	1,254	1,500	1,500	-	0%	
01-429-361	WWTP, Electrical Usage	1,674	1,750	1,750	-	0%	
01-429-362	WWTP, Natural Gas Usage	1,700	2,750	2,750	-	0%	

**COLUMBIA BOROUGH**  
**BUDGET WORKSHEET - GENERAL FUND (F01)**  
 Budget Year **2023**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 CURRENT ACTUALS @ 08/31/2022	2022 BUDGET AMOUNT	2023 BUDGET AMOUNT	PROPOSAL CHANGE	PRIOR YEAR BUDGET CHANGE %	BUDGET NOTES
01-429-365	WWTP, Biosolids Management	-	1,000	1,000	-	0%	
01-429-366	WWTP, Water Usage	1,869	1,800	1,800	-	0%	
01-429-367	WWTP, Grit/Material Disposal	-	2,500	2,500	-	0%	
01-429-373	WWTP, Building & Property Maintenance	18,305	17,436	2,000	(15,436)	-89%	
	<b>Subtotal</b>	<b>26,483</b>	<b>29,986</b>	<b>14,550</b>	<b>(15,436)</b>		
<b>430</b>	<b>Public Works - Highway</b>						
01-430-122	Public Works Manager Salary	55,080	79,569	81,947	2,378	3%	1 staff member
01-430-140	Highway Personnel Salaries	204,293	397,109	335,000	(62,109)	-16%	5 staff members - lost 2 staff in 2022, gained 1 staff member only, 1 staff classed under 429
01-430-141	Clerical Salary	32,976	47,647	49,061	1,414	3%	1 staff member
01-430-142	Street Sweeper Debris Disposal	-	1,500	1,500	-	0%	
01-430-143	Storm Water Supplies	1,240	5,000	5,000	-	0%	
01-430-144	Highway Employee License Bonus	4,000	4,400	4,000	(400)	-9%	
01-430-165	Employee Certification & Testing	302	1,200	1,200	-	0%	
01-430-183	Employee Salaries Overtime	11,249	18,000	19,000	1,000	6%	
01-430-192	Employee FICA	26,610	42,448	40,000	(2,448)	-6%	
01-430-194	Employee Unemployment Compensation Tax	2,565	3,000	3,500	500	17%	
01-430-195	Employee Workers Compensation Insurance	33,724	43,906	63,690	19,784	45%	increase 2023
01-430-196	Employee Insurance Coverage Premiums	136,460	195,322	197,861	2,539	1%	waiting on 2023 rates
01-430-197	Employee Pension Contributions	-	35,813	32,621	(3,192)	-9%	
01-430-200	Operating Supplies	4,281	15,000	15,000	-	0%	
01-430-231	Fuel, Vehicles	40,102	22,000	50,000	28,000	127%	Fuel prices doubled in 2022
01-430-238	Highway Uniform Cleaning	3,008	5,141	5,141	-	0%	
01-430-239	Employee Clothing Allowance	751	2,700	2,700	-	0%	
01-430-245	Highway Supplies	6,445	15,000	15,000	-	0%	
01-430-300	Conference & Training	-	2,000	2,000	-	0%	
01-430-317	Contracted Services	3,887	4,000	4,000	-	0%	
01-430-318	Paychex Fees	1,514	1,668	1,668	-	100%	
01-430-321	Highway, Phone - Cell & Landline & GPS	4,521	8,000	8,000	-	0%	
01-430-361	Highway Building Electrical Usage	690	4,348	4,348	-	0%	
01-430-363	Highway, Natural Gas Usage	6,192	7,668	8,435	767	10%	
01-430-366	Highway Building Water Usage	1,365	1,016	2,000	984	97%	
01-430-373	Maintenance & Repair of Building	1,305	4,000	4,000	-	0%	
01-430-375	Maintenance & Repairs of Equipment	35,289	39,695	38,500	(1,195)	-3%	
01-430-471	Enterprise Lease Costs 2023	15,995	39,641	69,641	30,000	76%	includes new snow truck/plow 2023
	<b>Subtotal</b>	<b>633,844</b>	<b>1,046,790</b>	<b>1,064,812</b>	<b>18,022</b>		
<b>433-434</b>	<b>Public Works - Traffic Control and Street Lights</b>						
01-433-260	Street Signs	2,208	6,000	6,000	-	0%	

**COLUMBIA BOROUGH**  
**BUDGET WORKSHEET - GENERAL FUND (F01)**  
 Budget Year 2023

ACCOUNT #	ACCOUNT DESCRIPTION	2022 CURRENT ACTUALS @ 08/31/2022	2022 BUDGET AMOUNT	2023 BUDGET AMOUNT	PROPOSAL CHANGE	PRIOR YEAR BUDGET CHANGE %	BUDGET NOTES
01-433-374	Traffic Lights, Maintenance	15,089	14,000	16,000	2,000	14%	
01-433-420	CS Datum Annual Subscription	-	2,400	-	(2,400)	-100%	MOVED from 01-433-420
<del>01-433-375</del>	<del>Traffic Lights, Electrical Usage</del>	<del>-----</del>	<del>1,500</del>	<del>-----</del>	<del>(1,500)</del>	<del>100%</del>	Remove 2023 - Paid out of Liquid Fuels
<del>01-434-361</del>	<del>Street Lighting, Maint. &amp; Electric Usage</del>	<del>-----</del>	<del>16,000</del>	<del>-----</del>	<del>(16,000)</del>	<del>100%</del>	Remove 2023 - Paid out of Liquid Fuels
01-434-375	Street Lighting, Maintenance	586	1,500	1,500	-	0%	
	<b>Subtotal</b>	<b>17,883</b>	<b>41,400</b>	<b>23,500</b>	<b>(17,900)</b>		
<b>444</b>	<b>Market House</b>						
01-444-120	Market Manager Salary	9,938	26,000	53,560	27,560	106%	New mid-year 2022
01-444-192	Employee FICA	797	2,015	4,106	2,091	104%	New mid-year 2022
01-444-194	Employee UC TAX	-	500	500	-	0%	New mid-year 2022
01-444-195	Employee Workers Compensation Insurance	-	200	<b>200</b>	-	0%	New mid-year 2022
01-444-196	Employee Insurance Coverage Premiums	3,222	7,755	11,507	3,752	48%	2022 was a partial year
01-444-197	Employee Pension Contributions	-	910	3,749	2,839	312%	New mid-year 2022
01-444-226	Market House, Supplies	53	2,000	9,010	7,010	351%	New mid-year 2022
01-444-317	Market House, Contracted Services	8,528	2,500	10,000	7,500	300%	cleaning and pest control
01-444-321	Market House, Phone & Internet	1,525	7,444	3,000	(4,444)	-60%	
01-444-361	Market House, Electrical Usage	8,307	6,000	9,000	3,000	50%	
01-444-362	Market House, Natural Gas Usage	6,945	8,000	10,400	2,400	30%	Natural Gas for Kitchen as well 2023
01-444-366	Market House, Water & Sewer Usage	2,920	3,000	4,000	1,000	33%	
01-444-373	Market House, Maintenance of Building	14,474	4,000	12,000	8,000	200%	
01-444-430	Market House, Property Tax Expense		9,010	9,010	-	0%	
	<b>Subtotal</b>	<b>56,709</b>	<b>79,334</b>	<b>140,042</b>	<b>60,708</b>		
<b>450</b>	<b>Boards and Committees</b>						
01-450-101	HARB - Agenda & Minutes Contracted Svcs	666	1,500	1,500	-	0%	
01-450-102	HARB - Operational	-	-	-	-	0%	
01-450-201	Shade Tree Commission - Operational	-	-	-	-	0%	
01-450-301	Parks & Recreation - Operational	2,063	5,000	5,000	-	0%	
01-450-401	Community Programs - Operational	-	1,500	1,500	-	0%	
01-450-601	Zoning Hearing Board - Stenographer	2,082	6,000	6,000	-	0%	Zoning Hearing Board - Stenographer / Legal Fees/Name Change 2022
01-450-701	Civil Service Commission - Operational	-	500	500	-	0%	
01-450-801	Columbia River Front Advisory Committee	-	500	500	-	0%	
01-450-901	Planning Commission - Operational	-	500	500	-	0%	
	<b>Subtotal</b>	<b>4,811</b>	<b>15,500</b>	<b>15,500</b>	<b>-</b>		<i>keep the same for 2023</i>
<b>452</b>	<b>Contributions and Community Investment</b>						
01-452-505	Columbia Historic Preservation Society	7,500	7,500	7,500	-	0%	Community-Based Organization Budgetary Requests
01-452-506	CBVFC- Fire Contributions	-	-	-	-	0%	
01-452-541	Mount Bethel Cemetery	5,000	5,000	5,000	-	0%	Community-Based Organization Budgetary Requests

**COLUMBIA BOROUGH**  
**BUDGET WORKSHEET - GENERAL FUND (F01)**  
 Budget Year 2023

ACCOUNT #	ACCOUNT DESCRIPTION	2022 CURRENT ACTUALS @ 08/31/2022	2022 BUDGET AMOUNT	2023 BUDGET AMOUNT	PROPOSAL CHANGE	PRIOR YEAR BUDGET CHANGE %	BUDGET NOTES
01-452-544	Columbia Public Library	5,000	5,000	5,000	-	0%	Community-Based Organization Budgetary Requests
01-452-545	Columbia United Veterans Council	500	500	500	-	0%	Community-Based Organization Budgetary Requests
	<b>Subtotal</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	-		<b>keep the same for 2023</b>
<b>454</b>	<b>Culture - Parks</b>						
01-454-451	Maintenance of Parks - Makle Park	980	2,000	2,060	60	3%	
01-454-452	Maintenance of Parks - River Park	2,604	3,663	3,773	110	3%	
01-454-453	Maintenance of Parks - Locust Park	3,383	6,000	6,180	180	3%	
01-454-454	Maintenance of Parks - Veterans Memorial	854	2,000	2,060	60	3%	
01-454-455	Maintenance of Parks - Rotary Park	656	2,500	2,575	75	3%	
01-454-456	Maintenance of Parks - Mount Bethel	-	500	500	-	0%	
01-454-457	Maintenance of Parks - Town Square	85	2,000	2,060	60	3%	
01-454-458	Maintenance of Parks - Zion Hill	-	500	500	-	0%	
01-454-360	YSM Proposal for Parks & Rec Plan						
01-454-371	Maintenance of Parks - Borough Wide	30	-	-	-	0%	REMOVE 2023
01-454-372	Columbia Crossings, Natural Gas Usage	2,064	2,878	3,000	122	4%	
01-454-373	Columbia Crossings, Land Sale Inst (OCPG)	10,000	10,000	5,000		-50%	
01-454-374	Columbia Crossings, Electrical Usage	1,881	3,500	3,500	-	0%	
01-454-375	Columbia Crossings, Water & Sewer Usage	1,454	1,200	2,000	800	67%	
01-454-376	Columbia Crossings, Phone	2,040	3,783	3,783	-	0%	
01-454-377	Columbia Crossings, Contracted Services	4,079	3,500	6,000	2,500	71%	
01-454-378	Columbia Crossings, Building/Prop Maint.	2,579	5,000	5,000	-	0%	
01-454-379	Columbia Crossing, Contracted Mgmt Fees	114,863	114,863	114,863	-	0%	PARTIAL expenditure supported by Cell Tower and LCSWMA
	<b>Subtotal</b>	<b>147,552</b>	<b>163,887</b>	<b>162,854</b>	<b>3,967</b>		
<b>487</b>	<b>Employee Benefits</b>						
01-487-100	Health Insurance Premiums	-	-	-	-	0%	
01-487-101	Payments in Lieu of Insurance Bonuses	-	-	-	-	0%	
01-487-200	Workers Comp Premiums	-	-	-	-	0%	
01-487-300	Unemployment Compensation	-	-	-	-	0%	
01-487-400	Pension Contributions (non uniform)	-	-	-	-	0%	
01-487-600	Compensated Absences	-	-	-	-	0%	
01-487-700	Employer FICA Tax Expenses	-	-	-	-	0%	
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>471</b>	<b>Debt Service</b>						
01-471-217	Principal-Fulton Bank Bond Refi 2021	-	-	547,476	547,476	100%	Moved from FUND 18 - 1 principal payment per year
01-472-217	Interest-Fulton Bank Bond Refi 2021	-	-	143,848	143,848	100%	Moved from FUND 18- 2 interest payments per year
01-471-200	Principal- GO BOND Series 2016						
01-472-202	Interest- GO BOND Series 2016						

**COLUMBIA BOROUGH**  
**BUDGET WORKSHEET - GENERAL FUND (F01)**  
 Budget Year 2023

ACCOUNT #	ACCOUNT DESCRIPTION	2022 CURRENT ACTUALS @ 08/31/2022	2022 BUDGET AMOUNT	2023 BUDGET AMOUNT	PROPOSAL CHANGE	PRIOR YEAR BUDGET CHANGE %	BUDGET NOTES
	Subtotal	-	-	691,325	691,325		
491-492	<b>Other Financing Uses</b>						
01-491-001	Refunds of Prior Year Revenues	-	500	500	-	0%	
	Subtotal	-	500	500	-		
<b>GENERAL FUND (FUND 01) - EXPENDITURES TOTAL</b>		<b>4,158,865</b>	<b>7,219,254</b>	<b>8,296,295</b>	<b>1,079,141</b>	<b>15.16%</b>	

**BUDGET WORKSHEET - CAPITAL FUND (F18)**

BUDGET YEAR **2023**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 ACTUALS @08/31/2022	2022 BUDGET AMOUNT	2023 BUDGET AMOUNT	PRIOR PROPOSAL CHANGE	PRIOR YEAR BUDGET CHANGE %	BUDGET NOTES
<b>CAPITAL FUND (FUND 18) - REVENUE</b>							
18-301-001	Transfer from Fund Balance	-	2,380,786	1,211,122	-	-59%	Varies to Budget.
18-341-100	Interest Income	6,382	-	7,000	7,000	100%	
18-354-100	DEP recycling Grant	-	-	350,000	350,000	100%	Carried from 2022 to 2023
18-354-076	N ParkSvc-Columbia River Park PIII Grant	-	30,000	30,000	-	0%	National Park Service Grant. \$30,000.00 in total. Pending Confirmation. From 2022
18-354-077	2nd St- Perry St to Union/CDBG	-	-	200,000	200,000	100%	new 2023
18-354-078	McGinness BIOS Funding	-	-	2,000,000	2,000,000	100%	BIOS Funding/draws on grant and or loan
18-354-079	Makle Park Grant - (DCNR)	-	-	478,393	478,393	100%	Applied in 2022
18-354-080	Makle Park Grant - (TMOBILE)	-	-	50,000	50,000	100%	Applied in 2023
18-354-081	158 River Front Storm System	-	-	-	-	0%	PLACE HOLDER 2023
18-389-001	Reimbursement SHAWNEE /Catholic Housing	121,579	-	-	-	0%	
<b>CAPITAL FUND (FUND 18) - REVENUE</b>							
		<b>127,961</b>	<b>2,410,786</b>	<b>4,326,515</b>	<b>3,085,393</b>		
<b>CAPITAL FUND (FUND 18) - EXPENDITURES</b>							
18-402-756	Emergency Alert System	5,500	5,000	-	(5,000)	0%	
18-410-755	PD Body Worn Cameras (BWC ProgramG)	83,175	80,000	-	(80,000)	0%	
18-410-756	PD Drone Replacement	-	15,000	-	(15,000)	100%	
18-410-759	PD Community Camera System	9,828	50,000	40,000	(10,000)	0%	Departmental Request/ old equipment having issues and repairs are costly-nominal used in 2022
18-430-753	Crack Sealing Unit for Paving	53,937	55,000	-	(55,000)	100%	
18-430-754	Zero Turn Lawn Mower	-	9,500	9,500	-	100%	Ordered in 2022 will arrive in 2023 and billed in 2023
18-430-755	Grinder Replacement	-	508,000	508,000	-	100%	Initial actual cost is \$608,000.00 trade of \$100,000
18-438-001	Walnut St Improve/Smart Growth	23,387	50,000	50,000	-	100%	
18-450-001	McGinness Airport Development Project	233,895	1,000,000	500,000	(500,000)	-50%	funds remaining - carried from 2022 to 2023
18-450-002	McGinness Airport Development Project	-	-	2,000,000	2,000,000		Funded by BIOS grant and or loan
18-454-100	Park Improvements/Upgrades	-	30,000	30,000	-	0%	Carried from 2022 to 2023
18-463-673	158 River Front Storm System	-	-	-	-	0%	PLACE HOLDER 2023
18-465-001	Columbia River Park - Phase 3	38,678	30,000	20,000	(10,000)	0%	Carried from 2022 to 2023
18-465-002	Makle Park Improvements	-	-	606,015	630,215	100%	New Project Funded by Grants
18-471-216	2017 WF Lease, PRIN - Swpr,SnBlr,TLdr	85,702	85,702	-	(85,702)	-100%	Final payment in 2022
18-471-217	Principal-Fulton Bank Bond Refi 2021	475,000	548,343	-	(548,343)	-100%	moved to General Fund 2023
18-472-216	2017 WF Lease, INT - Swpr,SnBlr,TLdr	-	-	-	-	-100%	Final payment in 2022
18-472-217	Interest-Fulton Bank Bond Refi 2021	73,343	145,820	-	(145,820)	-100%	moved to General Fund 2023
18-480-400	4th Street Bridge Improvements	7,109	70,000	63,000	(7,000)	0%	Carried from 2022 to 2023
18-480-600	Shawnee/Mill Street Drainage Improve	2,490	7,000	-	(7,000)		moved to ARPA fund
18-480-800	2nd St Perry St & Union St/ CDBG	-	-	300,000	300,000	100%	new 2023
18-480-700	800 Block of Chestnut Street	-	200,000	200,000	-	0%	Carried from 2022 to 2023
<b>CAPITAL FUND (FUND 18) - EXPENDITURES</b>							
		<b>1,092,044</b>	<b>2,889,365</b>	<b>4,326,515</b>	<b>1,461,350</b>		



**Columbia Borough**

**BUDGET WORKSHEET - ARPA FUND (F21)**

BUDGET YEAR **2023**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 ACTUALS @ 8/31/2022	2022 BUDGET AMOUNT	2023 BUDGET AMOUNT	PRIOR PROPOSAL CHANGE	PRIOR YEAR BUDGET CHANGE %	BUDGET NOTES
<b>ARPA FUND (FUND 21) - REVENUE</b>							
<b>21-351-101</b>	<b>Transfer to Fund Balance</b>		-	<b>438,750</b>	-	<b>0%</b>	<b>Varies to Budget</b>
21-341-001	Interest Income	179	-	250	250	100%	
21-351-102	ARPA - American Rescue	1,713	541,952	-	(541,952)	100%	
<b>ARPA FUND (FUND 21) - REVENUE</b>		<b>1,892</b>	<b>541,952</b>	<b>439,000</b>	<b>(541,702)</b>		
<b>ARPA FUND (FUND 21) - EXPENDITURES</b>							
21-463-670	River Front Storm System Improvements	7,938	136,000	136,000	-	0%	
21-463-671	Shawnee/ Mill St Drainage Improvements	-	53,000	53,000	-	0%	
21-463-672	APPROVED ARPA Fund Exp - per guidelines	15,000	100,000	100,000	-	0%	
21-463-673	158 River Front Storm System Improvement	-	-	150,000	150,000	100%	
<b>ARPA FUND (FUND 21) - EXPENDITURES</b>		<b>22,938</b>	<b>289,000</b>	<b>439,000</b>	<b>150,000</b>		

**COLUMBIA BOROUGH**  
**BUDGET WORKSHEET - BOND CAPITAL FUND (F30)**  
 Budget Year **2023**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 CURRENT ACTUALS @ 08/31/2022	2022 BUDGET AMOUNT	2023 BUDGET AMOUNT	PRIOR PROPOSAL CHANGE	PRIOR YEAR BUDGET CHANGE %	BUDGET NOTES
<b>BOND CAPITAL FUND (FUND 30) - REVENUE</b>							
<b>30-301-001</b>	<b>Transfer from Fund Balance</b>	-	-	-			<b>Varies to Budget.</b>
30-354-010	RACP - Market House Grant Phase I		1,158,768	1,338,000	179,232	15%	
30-354-013	RACP - Market House Grant Phase II		591,232	412,000	(179,232)	-30%	
30-354-076	LCPC - SmartGrowth Trans. Grant,WalnutSt	-	-	867,100	867,100	100%	<b>Coming in 2023.</b>
30-395-001	Refund of Prior Year Expenditures	28,280	-	-			
<b>BOND CAPITAL FUND (FUND 30) - REVENUE</b>							
		<b>28,280</b>	<b>1,750,000</b>	<b>2,617,100</b>	<b>867,100</b>		
<b>BOND CAPITAL FUND (FUND 30) - EXPENDITURES</b>							
<b>30-401-001</b>	<b>Transfer to Fund Balance Reserve</b>	-	<b>517,036</b>	<b>850,000</b>	332,964	64%	<b>Varies to Budget</b>
30-402-360	Bank, Custody, & Agent Fees	-	-	-			
30-438-001	Walnut Street Improvements/Smart Growth	-	-	867,100	867,100	100%	<b>Coming in 2023.</b>
30-444-375	Market House Improvements (RACP PhaseI)	13,144	50,000	-	(50,000)	-100%	<b>includes Phase 3 River Park Improvements</b>
30-444-376	Economic Development Improvements (RACP Phase2)	274	1,182,464	899,500	(282,964)	-24%	
30-491-001	Refunds of Prior Year Revenues	-	500	500	-		Static - \$500.00
<b>BOND CAPITAL FUND (FUND 30) - EXPENDITURES</b>							
		<b>13,418</b>	<b>1,750,000</b>	<b>2,617,100</b>	<b>867,100</b>		

**COLUMBIA BOROUGH**  
**BUDGET WORKSHEET - LIQUID FUELS FUND (F35)**

Budget Year **2023**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 CURRENT ACTUALS @ 08/31/2022	2022 BUDGET AMOUNT	2023 BUDGET AMOUNT	PROPOSAL CHANGE	PRIOR YEAR BUDGET CHANGE %	INTERNAL NOTES
<b>HIGHWAY AID FUND (FUND 35) - REVENUE</b>							
<b>35-301-001</b>	<b>Transfer from Fund Balance</b>	-	<b>164,480</b>	<b>169,746</b>	3%	0%	<b>Varies to Budget.</b>
35-341-100	Interest Income	4,515	1,500	6,000	300%	300%	Average - Actuals*
35-354-030	Highway Liquid Fuels	250,072	252,657	253,125	0.19%	0%	Estimated Allocation from PA, Received September Annually
35-354-031	Turnback Program	5,720	5,720	5,720	0%	0%	Estimated Allocation from PA, Received September Annually
35-354-074	CDBG - Perry and Union (2nd St)	-	200,000	200,000	100%	<b>100%</b>	<b>New Project 2023</b>
<b>HIGHWAY AID FUND (FUND 35) - REVENUE</b>							
		<b>260,307</b>	<b>424,357</b>	<b>634,591</b>			
<b>HIGHWAY AID FUND (FUND 35) - EXPENDITURES</b>							
<b>35-401-001</b>	<b>Transfer to Fund Balance Reserve</b>	-	-	-		0%	<b>Varies to Budget.</b>
35-432-200	Snow & Ice Removal	7,312	15,000	19,000	27%	27%	<b>New Contract - 2 years start 2023</b>
35-433-001	Traffic Control Devices	-	12,000	12,000	0%	0%	Average - Actuals*
35-433-002	Street Name Signage Replacement/Maint.	-	-	-	0%	0%	Average - Actuals*
35-434-001	Street Lighting - Electrical Usage	68,394	96,357	102,591	6%	6%	Average - Actuals* - New in 2021. Moved from GF 01-434-361
35-434-002	Traffic Lights - Electrical Usage	4,098	9,500	9,500	0%	0%	Average - Actuals* - New in 2021. Moved from GF 01-433-375
35-438-010	ADA Curb Construction	-	-	-	-	-	
35-438-245	Highway Supplies/Aggregates	-	6,000	6,000	-	0%	Static - \$6,000.00
35-438-246	Highway Supplies/Other	-	3,000	3,000	-	0%	Static - \$3,000.00
35-438-247	Highway Equipment Maintenance	-	7,500	7,500	-	0%	<b>New in 2023</b>
35-454-074	CDBG - Perry and Union (2nd St)	-	300,000	300,000	-	<b>0%</b>	<b>New in 2023</b>
35-439-085	Current Year Street Improvements	6,665	175,000	175,000	-	0%	Rename Street Paving and ADA Curb in 2022
<b>HIGHWAY AID FUND (FUND 35) - EXPENDITURES</b>							
		<b>86,469</b>	<b>624,357</b>	<b>634,591</b>			