



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

November 1, 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 the 2022 Fee Schedule for any updates
 - b. 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 **THURSDAY** November 10, 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.



ATTACHMENT A
ADOPTED FEE SCHEDULE FOR FY 2022 (As Revised)
Borough of Columbia
Lancaster County, Pennsylvania

Code Section	Type of Fee	Amount of Fee
ALARMS		
74-5A(2)	Alarm Business Annual Permit	\$25.00
74-7B(2)	Alarm User Annual Permit	\$10.00
74-9A(2)(a)	Interim Alarm User Permit	\$100.00
74-9A(2)	Special Interim Alarm User Permit	\$25.00
74-10A	Appeal Fee Revocation of Alarm User Permit	\$50.00
74-9(C(1)	1st False Alarm Fee	No Fee
74-9(C(1)	2nd False Alarm Fee	\$25.00
74-9(C(1)	3rd False Alarm Fee	\$100.00
74-9(C(1)	4th False Alarm Fee	\$150.00
74-9(C(1)	5th & Subsequent False Alarm Fees	\$250.00
POLICE & PUBLIC WORK EVENT FEES		
<p>Any business, organization or entity requiring police and/or public work department services for an event shall be required to reimburse the Borough of Columbia for the cost of those services. An event shall be approved in advance by the Borough with the Chief of Police determining the necessary resources. Resources would include but are not limited to personnel, equipment, and supplies.</p>		Fees To Be Determined based on set personnel and equipment costs
POLICE FEES		
	Breathalyzer Testing	\$100.00
BICYCLE REGISTRATION		
86-4	Bicycle Registration Fee	\$1.00
86-8	Bicycle Registration Restoration Fee	\$1.00
CODE COMPLIANCE FEES		
112-6F(2)	Condemnation Fee	\$750.00
116-6F(2)	Condemnation Inspection Fee	\$250.00
112-6.D(9)(a),(b)	Appeal fee for any decision of the Code Enforcement Officer/Police Officer	\$250.00
	PA UCC Appeal Board Fee (excludes Property Maintenance Code Violation Letters)	\$600.00
112-6C(3)	Fire/Safety Inspection	\$100.00
	Re-Inspection for Fire/Safety	\$25.00
QUICK TICKET FEES		
1-19	Code Violation - Quick Ticket Fees	
1-19	First offence	\$25.00
1-19	Second offence for same violation	\$50.00
1-19	Third or more offence for same violation	\$100.00
1-19	Non-Compliant/Abandoned Vehicle	\$500.00
1-19	Non-Compliant / Knox Box	\$500.00
1-19	Non-Compliant / Lead Safe Report	\$500.00

Code Section	Type of Fee	Amount of Fee
1-19	Non-Compliant / Notice of Violation	\$500.00
1-19	Non-Compliant / Unregistered Rental	\$500.00
1-19	Non-Compliant / Failure to report change of occupancy	\$500.00
1-20 (g)	Quick Ticket Appeal Fee	\$25.00
CODE ABATEMENT FEES		
1-20.E	IFC 907.2.11.2 - Smoke Detectors Abatement Fee	\$200 + cost of smoke detector
1-20.E	IFC 307.1 - Illegal Burning Abatement Fee	\$200.00
1-20.E	IPMC 302.4 - Grass and Weeds Abatement Fee	\$100 plus cost of service
1-20.E	IPMC 302.8 Abandoned hazardous Vehicle Abatement Fee	\$180.00
1-20.E	IPMC 302.5 Infestation of Rodents Abatement Fee	\$100.00
1-20.E	IPMC 302.1 Sewage in Basement/sidewalk Abatement fee	\$200.00
181-12 &181-17	Trash Storage and Collection Removal	\$50.00
186-49	Remove ice/snow from sidewalk by Borough	\$50.00
186-11	Small Wireless Facilities and Use of Public Right-of-Way Application	\$500.00
186-11	More than five co-located Small Wireless Facilities	\$500 plus \$100 for anything beyond five
186-11	Annual Righ-Of-Way Fee	\$270.00
186-11	New or replacement of utility pole	\$1,000.00
DELINQUENT BOROUGH FEES (Resolution 2021-14)		
	Research and obtain current deed and mailing address for owner(s) of property in an effort to commence collection efforts against such owner(s)	\$60.00
	Collection letter to a single owner of a property.	\$120 Plus all postage fees
	Collection Letter for multiple owners	\$50.00 for each additional owner
	10 Day Notice Letter	\$60.00 per Notice
	Drafting and Filing of muncipal lien	\$350 plus filing costs
	Notice letter to owner(s) regarding receipt of permission to execute by the Borough	\$100.00
	Title Search	\$285.00
	Preparation of Execution Documents	\$900.00
	Attorney attendance at Sheriff's Sale	\$300.00
	Satisfaction of Municipal Claim	\$125.00
	Payoff Letter	\$150.00
	Demand Letter	\$100.00
	Notice letter demanding owner(s) to make good on check – per letter and costs for postage	\$75.00 plus postage
	Attorneys' fee to file Criminal Complaint for non-sufficient funds check	\$100.00
	Attorneys' fees to provided owner(s) with a replacement copy of Praeipce to Remove after case has been settled	\$50
	Other Legal Services	Standard hourly rates plus expenses
BYOB FEES		
	Annual BYOB Establishment Application Fee (Non-refundable)	\$25.00
	Annual Administration Fee:	
	1 to 100 Patron Capacity	\$100.00
	101 to 200 Patron Capacity	\$150.00

Code Section	Type of Fee	Amount of Fee
	201 Patron Capacity and up	\$200.00
	Annual Temporary BYOB Event Application Fee (Non-refundable) (An application fee will be assessed only once during a calendar year for a temporary permit, regardless of the number of temporary permits obtained during the year, provided that the applicant and location of the temporary club are the same)	\$25.00
	BYOB Temporary Event Fee (good for 1 day - in addition to \$25 Application Fee)	\$10.00
	Appeal Fee (Disapproval/Suspension or Termination of Permit)	\$50.00
BODY ART		
	Annual Body Art Establishment License Fee (Late fee - 5% Penalty)	\$100.00
126-A. XI	Annual Body Art Professional - License Fee (Late fee - 5% Penalty)	\$25.00
HANDICAP PARKING		
207-87	A. Application/Installation Fee (If denied, \$90.00 will be refunded) (Veterans who have a current severely disabled Veteran Plate or Placard issued by the Commonwealth of PA are exempt from fees)	\$100.00
	B. Yearly Renewal Fee	\$20.00
	C. Request to move sign to new address	\$75.00
IN-OFFICE SERVICE FEES		
	Recycle Bins (Several sizes currently ranging in price from \$10.00-\$15.00)	Actual cost to Borough
	Copies	
	A. Black and White	\$.25/ea
	B. Color	\$.50/ea
	C. Certified & Duplicate Tax Fees	\$15.00/ea
	D. DVD/CD Copies	\$1.50/ea
	Facsimile	\$1.00/page
	Comprehensive Plan	\$50.00 plus \$5.00 S/H
	Zoning Ordinance	\$50.00 plus \$5.00 S/H
	Subdivision & Land Development Ordinance	\$50.00 plus \$5.00 S/H
	Zoning Maps Full Size	\$10.00
	Street Maps	\$10.00
	Certified Mail	As per USPS Fee Schedule
	Kraft Bags	\$.75 ea, 3 for \$2.00 or Actual Cost to Borough
	No Parking Signs	\$4.00 per day per meter or spot
	Sewer Certification Letter	\$15.00
	Facilities Use Application Fee	\$25.00
	Non-Profit Facilities Use Application Fee	Free
	Park Pavilion Rental (River Park Green Roof Pavilion & Makle Park Pavilion)	\$25.00

Code Section	Type of Fee	Amount of Fee
	Returned Payment Fee	\$30 or Fee charged by Bank whichever is greater
	Parking Permit - Avenue H Municipal Parking Lot	
	If paid monthly by the first of the month	\$30.00 per month
	If paid 6 months in advance	\$25.00 per month
	Address Change/New Address fee	\$10.00
JUNKYARD FEES		
138-3B	Junkyard Permit Application	\$25.00
138-3C	Junkyard Annual License	\$25.00
LAND DEVELOPMENT FEES		
220-7	Sketch Plan/Lot add on or revised subdivision Administrative Fee (non-refunded)	\$300.00
220-7	Sketch Plan Escrow	\$2,000.00
220-7	Subdivision or Land Development (Preliminary or Final Administration Fee (non-refundable)	\$500.00
220-7	Major Subdivision or Land Development and all Commercial Properties (preliminary or final) escrow fee (3 or more lots)	\$7,000.00
220-7	Minor Subdivision or Land Development (preliminary or final) escrow fee (less than 3 lots)	\$5,000.00
220-7	Zoning Waivers - Non-refundable Administration Fee of \$100.00 included	\$600.00
	Legal and Engineering Reviews/Invoices by Outside Consultants	Actual Cost
	Other Professional Reviews/Invoices	Actual Cost
DEMOLITION FEES		
Demolition Permit Fees		
	Not exceeding 3,000 square feet	\$100.00
	Not exceeding 10,000 square feet	\$200.00
	Not exceeding 20,000 square feet	\$400.00
	Not exceeding 50,000 square feet	\$500.00
	Not exceeding 100,000 square feet	\$1,000.00
	Greater than 100,000 square feet	\$1,000 + \$50 for each 1,000 square feet over 100,000 square feet
Demolition Restoration Deposit		
	Not exceeding 3,000 square feet	\$1,000.00
	Not exceeding 10,000 square feet	\$1,500.00
	Not exceeding 20,000 square feet	\$2,000.00
	Not exceeding 50,000 square feet	\$3,000.00
	Not exceeding 100,000 square feet	\$4,000.00
	Greater than 100,000 square feet	\$4,000 + \$1,000 for each additional 100,000 square feet over 100,000 square feet
PAWNBROKER / ANTIQUE DEALER / SECOND HAND DEALER		

Code Section	Type of Fee	Amount of Fee
	License Issuance Fee (October 1st-September 30th)	\$25.00 per Year
	Re-Issuance Fee	\$5.00
	Business Re-location Fee (For Removal)	\$5.00
	Decision Appeal Fee	\$50.00
PETS		
82-6,7,8,9	Any Dog Detained by Borough	\$50.00
82-6,7,8,9	A. Boarding and Care	\$20.00 per day per dog
82-6,7,8,9	B. Euthanasia	\$40.00 per dog
82-6,7,8,9	C. Cremation	\$50.00 per dog
82-6,7,8,9	D. Medical/Surgical Fees	Actual Expenses
PUBLIC WORKS DEPARTMENT FEES		
	Yard Waste Hauler Fee	\$35.00
	Compost/Mulch - Residents - Loaded by resident	No Fee
	Compost/Mulch - Residents - Loaded by Borough Staff	\$7.00 per scoop
	Compost/Mulch - Commercial Vendors	\$10.00 per cubic yard
SALE OF PROPERTY		
112-6	Voluntary Home Safety Inspection	\$25.00
112-6F(1)	Residential Property Inspection Fee	\$100.00
	Residential Property Re-Inspection	\$50.00
112-6F(1)	Commercial Property Inspection Fee	\$150.00
	Commercial Property Re-Inspection Fee	\$50.00
112-6F(1)	Industrial Property Inspection Fee	\$200.00
	Industrial Property Re-Inspection Fee	\$50.00
RENTAL OF PROPERTY (TO INCLUDE SHORT-TERM RENTALS)		
112-6C,D,E 220-19 220-25, 30, 31,	Rental Inspection - Single Unit	\$100.00
	Rental Inspection - 2-5 Units	\$200.00
	Rental Inspection - 6-10 Units	\$300.00
	Rental Inspection - 11 and Greater Units	\$500.00
	Re-Inspection Fee Per Visit	\$50.00
	Residential Rental Registration	
	A. Administration Fee - New Rental	\$100.00
	B. Administration Fee - Yearly Re-Registration	
	- Due Date June 30th	\$100.00
	If paid after June 30 a NOV will be issued	\$500.00
	C. Admin Fee - Non-Compliant/Un-registered Rental	\$500.00
	D. Failure to Comply with Notice of Violation	\$500.00
E. Change of Occupancy Inspection	\$25.00	
F. Failure to Report Change of Occupancy	\$500.00	
SEWAGE CHARGES AND FEES		
173-5E	Private On-lot Sewage Disposal System Permit	
	A. Application (non-refundable)	\$60.00
	B. Site System Inspection	\$60.00
	C. Soil Profile	\$90.00

Code Section	Type of Fee	Amount of Fee
	D. Percolation Test	\$200.00
	E. Design Review/Permit Issuance	\$100.00
	F. Final Inspection	\$90.00
	G. Complaint Investigation	\$60.00/hr.
	H. Court Preparation or Appearance at Hearing	\$60.00/hr.
	I. Miscellaneous Inspections or Meeting	\$60.00/hr.
	J. Subdivision Plan Review	\$60.00
	K. Interim Inspection	\$60.00
173-55B	Waste Water Discharge Permit	\$500.00
STREET AND SIDEWALK FEES		
202-15&16	Street Tree Permit for the installation, removal or trimming of a street tree	\$10.00
198-7	Transient Soliciting/Peddler's License (Admin fee \$25, Background Check \$10)	\$35.00
207-21D	Parking Meters	\$.25 per 1/2 hour
207-30	Contractor's Parking Permit	\$4.00 per day per meter or spot
207-74	Booting Fee	\$35.00
PARKING VIOLATION FEES		
	Parking Meter Violation	\$20.00
	Parking Outside Lines	\$20.00
	Double Parking	\$20.00
	Parking on Left Side of Street	\$20.00
	Continuous Parking for 48 Hours or More	\$20.00
	No Parking Zone	\$20.00
	Parking at Bus Stop	\$20.00
	Street Sweeping Violation	\$20.00
	Parking Within 20 Feet of Crosswalk at an Intersection	\$15.00
	Parking Within 15 Feet of a Fire Hydrant	\$15.00
	Parking in Front of a Driveway	\$15.00
	Handicap Area Violation	\$30.00
	Parking Violation at Columbia Crossings	\$25.00
STREET EXCAVATION FEES		
186-10A&B	A. Minimum fee to accompany all street openings	\$100.00
	B. A trench fee will be charged for all trenches with no max or min limitations	\$1.00 per lineal ft
	C. A degradation Fee will be charged for all street openings (1 sq. yd min) regardless of the age of the roadway or the elapsed time since the roadway's previous overlay	\$10.00 per sq. yd.
	Flood Plain Project Construction Review	Actual Cost by Engineer
186-8,10,23	Flowable Fill Inspection Fee	\$25.00
	Penalty for no permit issued when working on job	\$25.00
BUILDING PERMIT FEES ZONING AND OTHER INCORPORATED CODE PERMITS		
220-7	First \$1,000.00	\$25.00
220-7	Each Additional \$1,000.00	\$5.00
220-7	Zoning Determination Letter (simple)	\$50.00

Code Section	Type of Fee	Amount of Fee
220-7	Zoning Determination Letter (complex)	\$100.00
220	Zoning permit fee (for work/use begun without a required zoning permit)	Double the permit fee
116-1&2	Solicitor Review	\$100.00/hr.
220-7	Zoning Hearing Fee	\$700 plus 1/2 stenographer's fee per meeting
	Dumpster / POD Permit (located on the street)	10.00/day

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
GENERAL FUND (FUND 01) - REVENUE							
301	Real Property Taxes						
01-301-001	Transfer from Fund Balance	-	534,786	1,358,723	823,937	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.
		3,266,524	3,920,034	4,757,748	837,714		
310	Local Tax Enabling Act Taxes (Act511)						
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
		1,069,800	1,456,883	1,538,003	81,119		
320	Licenses and Permits						
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
		154,714	157,050	155,336	(1,715)		
330	Fines and Forfeits						
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
		158,643	188,687	237,965	49,278		
340	Interest, Rent, and Royalties						
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
		130,955	146,431	236,198	89,767		

350	Intergovernmental Revenues						
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
		8,987	331,265	356,163	24,898		

361	Charges for Services and Materials						
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
		100,780	82,134	129,307	47,173		

362	Public Safety						
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
01-362-160	Lanc. County Task Force, Reimbursement	75,820	80,000	82,400	2,400	3%	

COLUMBIA BOROUGH
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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
		238,562	451,809	387,568	(64,241)		
363	Highways and Streets						
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
		146,946	159,108	211,064	51,956		
370-390	Miscellaneous Revenue / Reimbursements						
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

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
01-380-005	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)		
GENERAL FUND (FUND 01) - REVENUE TOTAL		5,757,135	7,207,296	8,296,796	1,089,499		

GENERAL FUND (FUND 01) - EXPENDITURES							
400	General Government - Elected Officials						
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
	Subtotal	6,824	11,600	12,100	500		
401-402	General Government - Administration						
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
01-402-196	Employee Insurance Coverage Premiums	65,992	86,541	87,666	1,125	1%	New 2023 Rates

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
01-402-197	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						
	Subtotal	445,211	617,665	657,037	36,972		
403	General Government - Tax Collections						
01-403-115	LTCB Collection Fee - EIT 1.7% LST 1.5%	13,426	19,000	21,297	2,297	12%	Numbers Provided for Budgeting LTCB on 10/12/2022
01-403-215	Deed Transfer Tax Collection Fee - 2.0%	3,578	3,500	3,500	-	0%	
01-403-315	Delinquent Tax Collection Fee-.0526%						
	Subtotal	17,004	22,500	24,797	2,297		
404	General Government - Solicitor/Legal Services						
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						
	Subtotal	89,464	136,500	144,100	7,600	6%	
408	General Government - Engineering Services						
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
	Subtotal	99,066	112,000	90,000	(22,000)		
409	General Government - Buildings and Properties						
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						

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
01-409-122	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%	
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
	Subtotal	156,217	350,462	359,648	9,186		
410	Public Safety - Police						
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)
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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%	
	Subtotal	2,107,735	3,839,730	3,998,954	159,224		
411	Public Safety - Fire						
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)
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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	60,829	229,626	251,532	21,906		
413	Public Safety - Code Compliance						
01-413-123	Code Compliance Manager	12,268	29,789	56,645	26,856	3%	1 staff member/partial year salary in 2022
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
01-413-316	Property Inspector P/T	8,746	32,966	-	(32,966)	-100%	1 staff member NEW HIRE? 2023
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	114,180	286,884	341,933	55,049		
414	Public Safety - Planning and Zoning						
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%	

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ACCOUNT #	ACCOUNT DESCRIPTION	2022 CURRENT ACTUALS @ 08/31/2022	2022 BUDGET AMOUNT	2023 BUDGET AMOUNT	PROPOSAL CHANGE	PRIOR YEAR BUDGET CHANGE %	BUDGET NOTES
01-414-195	Employee Workers Compensation Insurance	95	347	300	(47)	-14%	New figures are in for 2023
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
	Subtotal	111,425	172,864	204,894	32,030		
415	Public Safety - Emergency Management						
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
	Subtotal	675	2,850	3,000	150		
423	Human Services - Community						
01-423-001	Human Services - Community	-	-	500	500	100%	requested by Councilperson Fisher - 3 E Task Force NEW 2023
	Subtotal	-	-	500	500		
426	Public Works - Recycling Collection & Disposal						
01-426-101	Recycling Marketing/Education	-	500	500	-	0%	
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 \$1,200.00
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%	
	Subtotal	44,952	70,965	77,217	6,252		
429	Public Works - Wastewater Collection & Disposal						
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%	

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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%	
	Subtotal	26,483	29,986	14,550	(15,436)		
430	Public Works - Highway						
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 4
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
	Subtotal	633,844	1,046,790	1,064,812	18,022		
433-434	Public Works - Traffic Control and Street Lights						
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
01-433-375	Traffic Lights, Electrical Usage	-	1,500	-	(1,500)	100%	Remove 2023 - Paid out of Liquid Fuels
01-434-361	Street Lighting, Maint. & Electric Usage	-	16,000	-	(16,000)	100%	Remove 2023 - Paid out of Liquid Fuels
01-434-375	Street Lighting, Maintenance	586	1,500	1,500	-	0%	
	Subtotal	17,883	41,400	23,500	(17,900)		
444	Market House						
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	200	-	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%	
	Subtotal	56,709	79,334	140,042	60,708		
450	Boards and Committees						
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%	
	Subtotal	4,811	15,500	15,500	-		<i>keep the same for 2023</i>
452	Contributions and Community Investment						
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
	Subtotal	18,000	18,000	18,000	-		keep the same for 2023
454	Culture - Parks						
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
	Subtotal	147,552	163,887	162,854	3,967		
487	Employee Benefits						
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%	
	Subtotal	-	-	-	-		
471	Debt Service						
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	Other Financing Uses						
01-491-001	Refunds of Prior Year Revenues	-	500	500	-	0%	
	Subtotal	-	500	500	-		
GENERAL FUND (FUND 01) - EXPENDITURES TOTAL		4,158,865	7,249,043	8,296,795	1,049,852		

BUDGET WORKSHEET - CAPITAL FUND (F18)**BUDGET YEAR 2023**

ACCOUNT #	ACCOUNT DESCRIPTION	2023 BUDGET AMOUNT	PRIOR YEAR BUDGET CHANGE %
CAPITAL FUND (FUND 18) - REVENUE			
18-301-001	Transfer from Fund Balance	1,211,122	-59%
18-341-100	Interest Income	7,000	100%
18-354-100	DEP recycling Grant	350,000	100%
18-354-076	N ParkSvc-Columbia River Park PIII Grant	30,000	0%
18-354-077	2nd St- Perry St to Union/CDBG	200,000	100%
18-354-078	McGinness BIOS Funding	2,000,000	100%
18-354-079	Makle Park Grant - (DCNR)	478,393	100%
18-354-080	Makle Park Grant - (TMOBILE)	50,000	100%
18-354-081	158 River Front Storm System (place holder)	-	0%
CAPITAL FUND (FUND 18) - REVENUE		4,326,515	
CAPITAL FUND (FUND 18) - EXPENDITURES			
18-410-759	PD Community Camera System	40,000	0%
18-430-754	Zero Turn Lawn Mower	9,500	100%
18-430-755	Grinder Replacement	508,000	100%
18-438-001	Walnut St Improve/Smart Growth	50,000	100%
18-450-001	McGinness Airport Development Project	500,000	-50%
18-450-002	McGinness Project -2023	2,000,000	100%
18-454-100	Park Improvements/Upgrades	30,000	0%
18-463-673	158 River Front Storm System (place holder)	-	0%
18-465-001	Columbia River Park - Phase 3	20,000	0%
18-465-002	Makle Park Improvements	606,015	100%
18-480-400	4th Street Bridge Improvements	63,000	0%
18-480-800	2nd St Perry St & Union St/ CDBG	300,000	100%
18-480-700	800 Block of Chestnut Street	200,000	0%
CAPITAL FUND (FUND 18) - EXPENDITURES		4,326,515	

Columbia Borough

BUDGET WORKSHEET - ARPA FUND (F21)

BUDGET YEAR 2023

ACCOUNT #	ACCOUNT DESCRIPTION	2023 BUDGET AMOUNT	PRIOR YEAR BUDGET CHANGE %
ARPA FUND (FUND 21) - REVENUE			
21-351-101	Transfer to Fund Balance	438,750	0%
21-341-001	Interest Income	250	100%
ARPA FUND (FUND 21) - REVENUE		439,000	
ARPA FUND (FUND 21) - EXPENDITURES			
21-463-670	River Front Storm System Improvements	136,000	0%
21-463-671	Shawnee/ Mill St Draininage Improvements	53,000	0%
21-463-672	APPROVED ARPA Fund Exp - per guidelines	100,000	0%
21-463-673	158 River Front Storm System Improvement	150,000	100%
ARPA FUND (FUND 21) - EXPENDITURES		439,000	

COLUMBIA BOROUGH
BUDGET WORKSHEET - BOND CAPITAL FUND (F30)
BUDGET YEAR 2023

ACCOUNT #	ACCOUNT DESCRIPTION	2023 BUDGET AMOUNT	PRIOR YEAR BUDGET CHANGE %
BOND CAPITAL FUND (FUND 30) - REVENUE			
30-301-001	Transfer from Fund Balance	-	
30-354-010	RACP - Market House Grant Phase I	1,338,000	15%
30-354-013	RACP - Market House Grant Phase II	412,000	-30%
30-354-076	LCPC - SmartGrowth Trans. Grant,WalnutSt	867,100	100%
30-395-001	Refund of Prior Year Expenditures	-	
BOND CAPITAL FUND (FUND 30) - REVENUE		2,617,100	
BOND CAPITAL FUND (FUND 30) - EXPENDITURES			
30-401-001	Transfer to Fund Balance Reserve	850,000	64%
30-438-001	Walnut Street Improvements/Smart Growth	867,100	100%
30-444-376	Economic Development Improvements (RACP Phase2)	899,500	-24%
30-491-001	Refunds of Prior Year Revenues	500	
BOND CAPITAL FUND (FUND 30) - EXPENDITURES		2,617,100	

COLUMBIA BOROUGH
BUDGET WORKSHEET - LIQUID FUELS FUND (F35)
BUDGET YEAR 2023

ACCOUNT #	ACCOUNT DESCRIPTION	2023 BUDGET AMOUNT	PRIOR YEAR BUDGET CHANGE %
HIGHWAY AID FUND (FUND 35) - REVENUE			
35-301-001	Transfer from Fund Balance	169,746	0%
35-341-100	Interest Income	6,000	300%
35-354-030	Highway Liquid Fuels	253,125	0%
35-354-031	Turnback Program	5,720	0%
35-354-074	CDBG - Perry and Union (2nd St)	200,000	100%
HIGHWAY AID FUND (FUND 35) - REVENUE		634,591	
HIGHWAY AID FUND (FUND 35) - EXPENDITURES			
35-401-001	Transfer to Fund Balance Reserve	-	0%
35-432-200	Snow & Ice Removal	19,000	27%
35-433-001	Traffic Control Devices	12,000	0%
35-433-002	Street Name Signage Replacement/Maint.	-	0%
35-434-001	Street Lighting - Electrical Usage	102,591	6%
35-434-002	Traffic Lights - Electrical Usage	9,500	0%
35-438-010	ADA Curb Construction	-	
35-438-245	Highway Supplies/Aggregates	6,000	0%
35-438-246	Highway Supplies/Other	3,000	0%
35-438-247	Highway Equipment Maintenance	7,500	0%
35-454-074	CDBG - Perry and Union (2nd St)	300,000	0%
35-439-085	Current Year Street Improvements	175,000	0%
HIGHWAY AID FUND (FUND 35) - EXPENDITURES		634,591	