



LEO S. LUTZ  
Mayor

EVAN M. GABEL  
Solicitor

HEATHER ZINK  
Borough Council President

MARK E. STIVERS  
Borough Manager

## COLUMBIA BOROUGH COUNCIL – BUDGET WORK SESSION

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

September 21, 2023 | 7:00 PM

### AGENDA

*NOTE: This meeting will be recorded and will be posted on the [Borough's YouTube Channel](#) following 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 2024 Budget – Fund 01 General Fund
9. Borough Council Comments
  - a. Council Members
10. Announcement of Next Meeting. At 7:00 PM on September 26, 2023, 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.**



ACCOUNT #	ACCOUNT DESCRIPTION	2023 CURRENT ACTUALS @ 08/31/2023	2023 BUDGET AMOUNT	2024 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	-	1,095,279	1,365,775	270,496	25%	Varies to Budget.
01-301-100	Property Taxes - Current Year	3,216,860	3,436,126	3,436,126	0	0.00%	2024 Numbers come in October
01-301-101	RET - Current Year, Uncollectable (5%)	-	(171,806)	(171,806)	-	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)	118,112	130,310	177,168	46,858	36%	Average - Actuals* 2023 estimated to August 2023
01-301-400	Property Taxes - KOZ Properties	10,525	2,395	4,534	2,139	89%	Contractual - Billed in July each year.
		<b>3,345,497</b>	<b>4,494,304</b>	<b>4,813,797</b>	<b>319,493</b>		
<b>310</b>	<b>Local Tax Enabling Act Taxes (Act511)</b>						
01-310-100	Deed Transfer Tax (DTT) - 0.5%	169,306	268,386	253,959	(14,427)	-5%	Average - Actuals* 2023 estimated to August 2023
01-310-210	Earned Income Tax (EIT) - 0.5%	843,545	1,126,410	1,126,410	-	0%	Numbers Provided for Budgeting LCTCB on 10/2023
01-310-430	Local Services Tax (LST) - \$52 per annum	95,958	143,207	143,936	729	1%	Numbers Provided for Budgeting LCTCB after 10/2023
		<b>1,108,809</b>	<b>1,538,003</b>	<b>1,524,306</b>	<b>(13,697)</b>		
<b>320</b>	<b>Licenses and Permits</b>						
01-321-310	Misc License (Pawn, Antique, Tattoo,..)	1,422	1,647	2,133	486	30%	Average - Actuals* 2023 estimated to August 2023
01-321-610	Peddler's License	160	218	240	22	10%	Average - Actuals* 2023 estimated to August 2023
01-321-800	Cable TV Franchise	141,442	141,664	141,664	-	0%	Average - Actuals* 2023 estimated to August 2023
01-321-900	Cell Tower (Verizon)	13,683	11,807	11,807	-	0%	Contractual
		<b>156,706</b>	<b>155,336</b>	<b>155,844</b>	<b>508</b>		
<b>330</b>	<b>Fines and Forfeits</b>						
01-331-109	State Police & County Fines	3,791	7,374	5,686	(1,688)	-23%	Average - Actuals* 2023 estimated to August 2023
01-331-112	Ordinance Violations Dist Just POLICE	56,001	73,276	84,001	10,725	15%	Average - Actuals* 2023 estimated to August 2023
01-331-115	Ordinance Violations Dist Just CODES	5,225	12,361	7,838	(4,523)	-37%	
01-331-300	Parking Fines	94,766	144,954	142,149	(2,805)	-2%	Average - Actuals* 2023 estimated to August 2023
		<b>159,782</b>	<b>237,965</b>	<b>239,674</b>	<b>1,709</b>		
<b>340</b>	<b>Interest, Rent, and Royalties</b>						
01-341-100	Interest Income	17,101	3,000	10,000	7,000	233%	
01-342-200	137 S Front, Lease Proceeds	43,246	76,000	79,858	3,858	5%	Property to be sold Contractual - per Lease Agreement

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01-342-201	137 S Front, Tenant Exp Reimbursements	20,177	24,638	30,265	5,627	23%	Property to be sold Contractual - per Lease Agreement
01-342-202	420, 430, 434, 440 S Front Street Lease Proceeds	7,330	12,060	12,060	-	100%	PROPERTY TO BE SOLD BY END OF 2023
<del>01-342-203</del>	<del>420, 430, 434, 440 S Front St, Reimbursements</del>	<del>-----</del>	<del>15,000</del>	<del>-----</del>	<del>(15,000)</del>	<del>100%</del>	PROPERTY TO BE SOLD BY END OF 2023
01-342-204	Market House - Stand Rentals	31,321	52,500	52,500	-	100%	Manager wants to keep totals same as 2023
01-342-205	Market House - All Events	12,075	34,000	34,000	-	100%	Manager wants to keep totals same as 2023
01-342-206	Market House - Community Kitchen	6,015	19,000	19,000	-	100%	Manager wants to keep totals same as 2023
		137,265	236,198	237,684	1,485		

<b>350</b>	<b>Intergovernmental Revenues</b>						
01-351-001	Act 205 Pension Subsidy	-	290,105	290,105	-	0%	2022 Actual received
01-354-040	904 Recycling Grant Income	-	9,656	9,656	-	0%	Grant Revenue/Reimbursement
01-355-010	State Public Utility Realty Tax	-	-	4,671	4,671	100%	
01-355-080	Alcoholic Beverage Sales Licenses	3,150	3,500	3,500	-	0%	
01-355-990	Firemen's Relief Fund PA Subsidy	-	49,902	49,902	-	0%	PA State Subsidy - Varies year to year - actual received in 2022
01-357-001	Covid Relief Funds - County		-	-	-	0%	this came in the account in 2022
01-357-030	Police Department Grants	-	3,000	3,000	-	0%	Grant Revenue/Reimbursement
		3,150	356,163	360,834	4,671		
<b>361</b>	<b>Charges for Services and Materials</b>						
01-361-200	Tax Certifications & Copies	9,343	14,820	14,014	(806)	-5%	Average - Actuals* 2023 estimated to August 2023
01-361-310	Subdivision/Land Development Fees	1,000	-	1,500	1,500	0%	Average - Actuals* 2023 estimated to August 2023
01-361-330	Building & Zoning Permits	43,604	99,962	65,407	(34,555)	-35%	Average - Actuals* 2023 estimated to August 2023
01-361-340	Zoning Hearings	2,028	5,430	3,041	(2,389)	-44%	Average - Actuals* 2023 estimated to August 2023
01-361-350	Municipal SW Maintenance Fund	1,527	1,500	1,500	-	0%	Typically does not vary
01-361-510	Sale of Materials & Equipment	5,828	5,000	8,742	3,742	75%	Average - Actuals* 2023 estimated to August 2023
01-361-620	County Tax Collection Commission Revenue	2,720	4,095	4,080	(15)	0%	Average - Actuals* 2023 estimated to August 2023
		66,049	130,807	98,284	(32,523)		
<b>362</b>	<b>Public Safety</b>						
01-362-100	Police Dept Misc Services & Refunds	18,144	25,323	27,216	1,893	7%	
01-362-110	Sale of Accident Reports	1,530	2,138	2,295	157	7%	Average - Actuals* 2023 estimated to August 2023

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01-362-140	Crossing Guard Wage Reimbursement (CBSD)	15,837	21,942	23,756	1,814	8%	Contractual - CBSD Pays 50% of total salaries
01-362-160	Lanc. County Task Force, Reimbursement	88,739	82,400	82,400	-	0%	
01-362-170	LiveScan Revenue	50	7,000	7,000	-	0%	New in 2022
01-362-180	Community Safety Officer (CBSD) NEW IN 2022	17,718	49,000	-	(49,000)	100%	REMOVE IN 2024
01-362-200	Animal Control & Shelter Reimbursement	200	555	300	(255)	-46%	Average - Actuals* 2023 estimated to August 2023
01-362-210	Alarm Use Permit	990	500	1,485	985	0%	Average - Actuals* 2023 estimated to August 2023
01-362-300	Bike Patrol Unit, Bike Sale	-	-	-	-	0%	Varies to demand/availability
01-362-400	Code Dept Misc Services & Refunds	200	500	500	-	0%	Static - \$500.00
01-362-401	Rental Registration	14,700	86,000	91,200	5,200	6%	Used actual figures from 2022
01-362-402	Borough Rental Revenue	6,350	15,750	15,750	-	0%	
01-362-423	Quick Ticket Revenue	25,025	31,988	37,538	5,550	17%	Average - Actuals* 2023 estimated to August 2023
01-362-424	Rental Inspections Revenue	50,075	36,345	75,113	38,768	107%	Average - Actuals* 2023 estimated to August 2023
01-362-425	Fire Inspections Revenue	6,225	5,640	9,338	3,698	66%	Average - Actuals* 2023 estimated to August 2023
01-362-426	Home Inspections Revenue	100	-	100	-	100%	Average - Actuals* 2023 estimated to August 2023
01-362-427	New Tenant Walkthrough Inspections	4,050	2,213	6,075	3,862	100%	Average - Actuals* 2023 estimated to August 2023
01-362-428	Voluntary Home Inspections Revenue	-	500	-	(500)	100%	Average - Actuals* 2023 estimated to August 2023
01-362-450	Certificate of Occupancy	100	300	150	(150)	-50%	Average - Actuals* 2023 estimated to August 2023
01-362-460	Code Lien Recovery	3,098	17,475	4,647	(12,828)	-73%	Average - Actuals* 2023 estimated to August 2023
01-362-470	Condemnation Revenue	6,500	2,000	9,750	7,750	388%	Average - Actuals* 2023 estimated to August 2023
01-362-480	Appeals Revenue	25	500	38	(463)	-93%	Average - Actuals* 2023 estimated to August 2023
		259,656	388,069	394,648	6,479		
<b>363</b>	<b>Highways and Streets</b>						
01-363-100	Street Opening Permits	18,272	30,000	27,409	(2,591)	-9%	Average - Actuals* 2023 estimated to August 2023
01-363-210	Meter Receipts	55,235	56,631	82,853	26,222	46%	Average - Actuals* 2023 estimated to August 2023
01-363-220	Contractor Parking Permits	8,608	10,314	12,912	2,598	25%	Average - Actuals* 2023 estimated to August 2023
01-363-400	Yard Waste Intake Revenue	72,599	113,619	108,898	(4,721)	-4%	Average - Actuals* 2023 estimated to August 2023
01-363-500	Highway Dept Misc Services & Refunds	436	500	500	-	0%	Static - \$500.00
		155,150	211,064	232,572	21,508		
<b>370-390</b>	<b>Miscellaneous Revenue / Reimbursements</b>						

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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	6,101	5,000	5,000	-	0%	Static - \$5,000.00
01-380-002	Insurance Rebates, Refunds, & Reimburmnt	82,255	101,000	123,382	22,382	22%	
01-380-005	Police Misc Revenue (BB&T Donations)	5,725	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	610	-	-	-	0%	
01-380-150	WWTP Sewage Revenue (A/R & Lien)	1,689	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	12,000	25,500	18,000	(7,500)	-29%	Average - Actuals* 2023 estimated to August 2023
01-387-005	Employee Health Insurance Share (NonPol)	16,841	39,393	39,394	1	0%	
01-387-006	Employee Health Insurance Share (Pol)	29,898	64,285	64,286	1	0%	
01-389-001	IRS/Treasury Refunds	1,295	-	-	-	0%	New in 2022
01-391-100	Sales of General Fixed Assets	123,537	-	-	-	0%	New in 2022
01-392-021	Transfer from APRA funds Revenue Replenish	-	300,000	-	(300,000)	0%	
01-395-001	Refund of Prior Yr Expenditure	3,543	500	500	-	0%	Static - \$500.00
		<b>316,837</b>	<b>587,444</b>	<b>302,328</b>	<b>(285,116)</b>		
<b>GENERAL FUND (FUND 01) - REVENUE TOTAL</b>		<b>5,708,902</b>	<b>8,335,353</b>	<b>8,359,970</b>	<b>24,517</b>		

<b>GENERAL FUND (FUND 01) - EXPENDITURES</b>							
<b>400</b>	<b>General Government - Elected Officials</b>						
01-400-112	Compensation to Council	5,600	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	610	2,000	2,000	-	0%	no changes
01-400-400	Council Other Expense	80	500	500	-	0%	
	Subtotal	<b>7,090</b>	<b>12,100</b>	<b>12,100</b>	-		
<b>401-402</b>	<b>General Government - Administration</b>						
01-401-121	Borough Manager Salary	73,627	98,358	101,309	2,951	3%	1 staff member
01-401-337	Borough Manager, Mileage Reimbursement	108	500	500	-	0%	
01-402-120	Finance Manager Salary	53,408	68,964	71,033	2,069	3%	1 staff member
01-402-121	Accountant	35,439	52,982	54,571	1,589	3%	1 staff member
01-402-140	Clerical Salary	32,882	49,061	50,533	1,472	3%	1 staff member
01-402-141	Clerical Salary Overtime	1,390	3,000	3,090	90	3%	

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01-402-192	Employee FICA	15,511	24,307	25,036	729	3%	
01-402-194	Employee Unemployment Compensation Tax	1,249	1,414	1,414	-	0%	
01-402-195	Employee Workers Compensation Insurance	1,573	2,596	2,596	0	0%	awaiting new rates for 2024
01-402-196	Employee Insurance Coverage Premiums	62,107	87,666	87,666	-	0%	awaiting new rates for 2024 will come 10/2023
01-402-197	Employee Pension Contributions	-	22,843	23,528	685	3%	this comes at the end of the year
01-402-210	Office Equipment & Supplies	4,535	14,000	14,000	-	0%	
01-402-300	Conference & Training	788	5,000	5,000	-	0%	
01-402-302	Consulting Services	-	25,000	25,000	-	0%	Not used yet in 2023
01-402-310	Borough Code Maintenance	-	5,000	5,000	-	0%	
01-402-311	Accounting & Auditing Services	16,750	42,230	43,497	1,267	3%	
01-402-312	IT Contracted Services	58,985	75,000	77,250	2,250	3%	
01-402-316	Pension Services	19,375	19,066	19,638	572	3%	this needs adjusted for police - they need their own category
01-402-317	Contracted Services	26,648	15,000	18,000	3,000	20%	Edmunds, Monitronics, Pure, TES
01-402-318	Paychex Fees	1,181	1,800	2,000	200	11%	
01-402-325	Postage	7,866	8,000	12,000	4,000	50%	
01-402-330	Grant Writing	-	4,000	4,000	-	0%	Not used yet in 2023
01-402-340	Printing & Advertising	18,074	15,000	15,450	450	3%	most for market house - create new category under market house
01-402-350	General Communications	10,131	4,000	18,000	14,000	350%	Text my Gov, 2x newsletter, Website
01-402-360	Bank Service Charges	2,735	1,000	3,646	2,646	265%	positive pay fees GF
01-402-374	Maint. & Rental Office Equipment	1,142	2,500	2,500	-	0%	
01-402-420	Dues & Publications	3,879	5,000	5,000	-	0%	
01-402-421	CS Datum Annual Subscription	-	2,400	2,400	-	100%	
01-402-750	Office Equipment	-	-	500	500	100%	
	<b>Subtotal</b>	<b>449,382</b>	<b>655,687</b>	<b>694,157</b>	<b>38,470</b>		
<b>403</b>	<b>General Government - Tax Collections</b>						
01-403-115	LCTCB Collection Fee - EIT 1.7% LST 1.5%	15,782	21,297	21,297	-	0%	should receive numbers from LCTCB in 10/2023
01-403-215	Deed Transfer Tax Collection Fee - 2.0%	3,405	3,500	3,500	-	0%	should receive numbers from LCTCB in 10/2023
01-403-315	Delinquent Tax Collection Fee -.0526%						
	<b>Subtotal</b>	<b>19,187</b>	<b>24,797</b>	<b>24,797</b>	<b>-</b>		
<b>404</b>	<b>General Government - Solicitor/Legal Services</b>						
01-404-314	Solicitor Fees	88,724	102,600	110,808	8,208	8%	requested new rates 09/2023
01-404-315	Labor Counsel	7,098	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>95,822</b>	<b>144,100</b>	<b>152,308</b>	<b>8,208</b>	6%	
<b>408</b>	<b>General Government - Engineering Services</b>						
01-408-101	Engineering Services	54,299	90,000	93,600	3,600	4%	
	<b>Subtotal</b>	<b>54,299</b>	<b>90,000</b>	<b>93,600</b>	<b>3,600</b>		

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<b>409</b>	<b>General Government - Buildings and Properties</b>						
01-409-120	Property Management Salaries	47,939	63,672	65,582	1,910	3%	1 staff member
01-409-122	Property Management - Janitorial (part time union)	7,677	20,262	27,115	6,853	34%	1 staff member/partial year in 2023
01-409-192	Employee FICA	4,349	6,567	6,769	202	3%	
01-409-194	Employee Unemployment Compensation Tax	517	2,392	2,642	250	10%	awaiting new rates for 2024
01-409-195	Employee Workers Compensation Insurance	60	600	200	(400)	-67%	
01-409-196	Employee Insurance Coverage Premiums	2,813	4,335	4,335	-	0%	awaiting new rates for 2024 will come 10/2023
01-409-197	Employee Pension Contributions	-	4,485	4,485	-	0%	this comes at the end of the year
01-409-226	Cleaning Supplies	2,278	3,500	3,605	105	3%	
01-409-227	Tools and Supplies	-	-	3,000	3,000	100%	new in 2024
01-409-231	Gasoline, Vehicles	-	-	600	600	100%	new in 2024
01-409-239	Clothing Allowance (Janitorial)	-	800	800	-	0%	
01-409-321	308 Locust St., Phone - Cell & Landline	5,643	6,000	6,600	600	10%	
01-409-352	Insurance Premium Expenses	1,986	119,840	119,840	-	0%	insurance paid in last quarter of the year
01-409-361	Electrical Usage	6,709	12,000	12,360	360	3%	
01-409-362	308 Locust St., Natural Gas Usage	3,956	5,000	5,150	150	3%	
01-409-364	137 S Front, Rebillable Prop Expenses	24,724	25,000	27,500	2,500	10%	will go away after sold
01-409-365	Trash Disposal Services	5,698	11,000	11,330	330	3%	
01-409-366	Water & Sewer Usage	1,953	2,195	2,261	66	3%	
01-409-370	Maintenance & Repair of Building	13,051	12,000	25,000	13,000	108%	
01-409-374	Maintenance & Repair of Equipment	5,051	5,000	10,000	5,000	100%	
01-409-376	137 S Front, Borough Prop Expenses	2,460	20,000	20,000	-	0%	will go away after sold
01-409-430	Property Tax Expenses	69,139	35,000	60,000	25,000	71%	ALL TAXES for all Borough Owned Property/McG
	<b>Subtotal</b>	<b>206,002</b>	<b>359,648</b>	<b>419,174</b>	<b>59,526</b>		
<b>410</b>	<b>Public Safety - Police</b>						
01-410-120	Chief of Police Salary	149,176	107,698	110,929	3,231	3%	1 Staff Member
01-410-130	Sergeants Salaries	183,479	292,823	201,086	(91,737)	-31%	2 Staff Members
01-410-143	Corporal Salaries	145,747	187,674	193,287	5,613	3%	2 Staff Members
01-410-131	Police Officer Salaries	743,503	1,111,342	1,065,048	(46,294)	-4%	13 Staff Members (includes Detective, DTF, 1 new officer) 12 actual staff as of meeting)
01-410-132	Part-Time Police Officer Salaries	25,266	32,448	43,721	11,273	35%	3 Staff Members
01-410-133	School Crossing Guard Salaries	31,025	41,594	53,000	11,406	27%	10 staff members
01-410-134	Officer in Charge (OIC)	12,198	15,000	15,450	450	3%	
01-410-136	Enforcement Officer Salaries	23,276	59,290	48,855	(10,435)	-18%	2 Staff Members
01-410-137	Administrative Assistant Salary	32,882	49,061	49,061	-	0%	1 Staff Member
01-410-138	Administrative Assistant Overtime	-	-	1,000	1,000	100%	new in 2024
01-410-140	Administrative Coordinator Salary	36,184	53,217	54,814	1,597	3%	1 Staff Member
01-410-141	Community Service Aide Salaries	46,359	80,954	122,000	41,046	51%	1 FT Staff Member, 2 PT Staff Members - request to hire another PT
01-410-142	Community Service Aide Salaries Overtime	-	3,000	3,000	-	0%	

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01-410-144	Community Safety Officer	19,682	64,672		(64,672)	100%	1 Staff Member new in 2022
01-410-174	Conference & Training	14,393	40,000	41,200	1,200	3%	
01-410-179	Longevity Bonuses	13,750	29,500	29,500	-	0%	
01-410-180	Police Degree Bonuses	2,125	4,500	4,500	-	0%	
01-410-183	Police Department Overtime	30,701	100,000	100,000	-	0%	
01-410-192	Employee FICA	34,132	53,955	57,332	3,377	6%	
01-410-194	Employee Unemployment Compensation Tax	10,288	18,263	18,811	548	3%	
01-410-195	Employee Workers Compensation Insurance	70,355	105,528	112,938	7,410	7%	
01-410-196	Employee Insurance Coverage Premiums	369,761	572,835	572,835	-	0%	awaiting new rates for 2024 will come 10/2023
01-410-197	Employee Pension Contributions (Uniform)	-	604,942	623,090	18,148	3%	comes in the last quarter of the year
01-410-198	Employee Pension Contributions	-	10,400	10,712	312	3%	this comes at the end of the year
01-410-200	Police Equipment & Supplies	21,910	25,000	25,750	750	3%	
01-410-201	Police Ammo	4,856	5,000	5,150	150	3%	
01-410-202	NATIONAL NIGHT OUT	-	-	10,000	10,000	100%	new in 2024
01-410-204	Officer Equipment Allowance	2,157	6,600	6,798	198	3%	
01-410-228	Animal Control & Shelter Fees	600	2,000	2,060	60	3%	
01-410-229	LifeScan Fees	3,044	7,000	7,000	-	0%	
01-410-231	Gasoline, Vehicles	12,265	24,000	24,000	-	0%	
01-410-238	Police Uniforms and Dry Cleaning	10,994	18,000	18,000	-	0%	
01-410-239	Enforcement Officers Clothing Allowance	451	1,000	1,000	-	0%	
01-410-316	Pension Fees - Uniformed			11,000	11,000	100%	new in 2024
01-410-317	Contracted Services	29,582	30,000	30,000	-	0%	Prior year budget amount
01-410-318	Paychex Fees	3,989	4,000	7,000	3,000	75%	
01-410-319	PD Accreditation Consultant		36,000		(36,000)	100%	Remove 2024
01-410-321	Police, Phone - Cell, Landline & GPS	7,578	10,000	10,300	300	3%	
01-410-327	Maintenance & Repair of Radios	1,022	4,000	4,120	120	3%	
01-410-328	Maint, Repair, & Rents for Camera System	11,987	15,000	15,450	450	3%	
01-410-351	Police Property Liability Insurance	-	50,000	50,000	-	0%	awaiting new rates 2024
01-410-375	Maintenance & Repair, Parking Meters	1,716	2,400	2,472	72	3%	
01-410-376	Maintenance & Repair, Police Vehicles	12,238	4,000	4,120	120	3%	
01-410-377	Maintenance & Repair, Police Equipment	3,206	20,000	20,600	600	3%	
01-410-384	Equipment Rental	1,285	3,000	3,090	90	3%	
01-410-471	Enterprise Lease Costs 2023	33,575	75,858	83,444	7,586	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	7,796	4,000	4,120	120	3%	
	<b>Subtotal</b>	<b>2,174,740</b>	<b>3,995,954</b>	<b>3,888,043</b>	<b>(107,911)</b>		
<b>411</b>	<b>Public Safety - Fire</b>						
01-411-363	Fire Hydrant, Water Supply	30,695	44,802	49,282	4,480	10%	
01-411-381	CBVFD - Workers Comp. Ins	14,280	41,328	41,328	-	0%	awaiting New Rates 2024- required by law



ACCOUNT #	ACCOUNT DESCRIPTION	2023 CURRENT ACTUALS @ 08/31/2023	2023 BUDGET AMOUNT	2024 BUDGET AMOUNT	PROPOSAL CHANGE	PRIOR YEAR BUDGET CHANGE %	BUDGET NOTES
01-411-500	CBVFD - Fire Co Contributions (Beg.2021)	1,300	111,000	111,000	-	0%	
01-411-501	CBVFD - Vol. Fire Fighter Tax Rebate	4,366	4,500	4,635	135	3%	
01-411-540	CBVFD - Fireman's Relief Fund	-	49,902	49,902	-	0%	PA State Subsidy - Varies year to year.
	<b>Subtotal</b>	<b>50,641</b>	<b>251,532</b>	<b>256,147</b>	<b>4,615</b>		
<b>413</b>	<b>Public Safety - Code Compliance</b>						
01-413-123	Code Compliance Manager	46,037	56,645	64,295	7,650	3%	1 staff member
01-413-140	Clerical Salary	18,006	49,061	-	(49,061)	-100%	
01-413-141	Clerical Salary Overtime	584	2,000	-	(2,000)	-100%	
01-413-142	Code Compliance Officer PT - union	15,334	23,716	24,947	1,231	5%	1 staff member/ increase to 25 hours wk 2nd half 2023-do for 2024
01-413-315	Property Inspector F/T	33,949	46,190	103,560	57,370	124%	1 staff member/would like another full time inspector \$50k
01-413-192	Employee FICA	8,561	13,104	14,587	1,483	11%	
01-413-194	Employee Unemployment Compensation Tax	1,394	2,600	2,600	-	0%	
01-413-195	Employee Workers Compensation Insurance	239	400	400	-	0%	awaiting new rates for 2024
01-413-196	Employee Insurance Coverage Premiums	43,262	76,593	76,593	-	0%	awaiting new rates for 2024 will come 10/2023
01-413-197	Employee Pension Contributions	-	10,773	11,750	977	9%	this comes at the end of the year
01-413-220	Operating Supplies	563	5,000	5,150	150	3%	
01-413-231	Gasoline, Vehicles	1,756	2,000	2,060	60	3%	
01-413-238	Clothing Allowance (Code Enf)	240	1,200	1,200	-	0%	
01-413-300	Conference & Training	1,005	5,000	5,000	-	0%	
01-413-317	Contracted Services - Remedial	20	5,000	5,000	-	0%	this gets rebilled to homeowner
01-413-318	Paychex Fees	391	500	1,200	700	100%	
01-413-321	Code, Phone - Cell, Landline & GPS	967	2,000	2,000	-	0%	
01-413-340	Printing	1,639	2,000	2,000	-	0%	
01-413-376	Maintenance of Vehicles	154	1,000	1,000	-	0%	
01-413-420	Dues & Subscriptions	-	500	500	-	0%	
01-413-425	Fire Inspection Services	3,125	5,000	5,500	500	10%	
01-413-471	Enterprise Lease Costs 2023	4,656	23,452	23,452	(0)	0%	
01-413-540	<b>TNR</b>	<b>6,600</b>	<b>6,600</b>	<b>-</b>	<b>(6,600)</b>	<b>-100%</b>	move this as a possible donation line item
01-413-500	Appeal Reimbursements/Refunds	-	100	-	(100)	-100%	
	<b>Subtotal</b>	<b>188,482</b>	<b>340,434</b>	<b>352,793</b>	<b>12,359</b>		
<b>414</b>	<b>Public Safety - Planning and Zoning</b>						
01-414-122	Zoning and Planning Manager Salary	45,536	68,985	71,055	2,070	3%	1 staff member
01-414-140	Clerical Salary	34,298	49,061	50,533	1,472	3%	1 staff member
01-414-141	Clerical Salary Overtime	-	1,200	1,236	36	3%	
01-414-192	Employee FICA	6,318	8,347	8,598	251	3%	
01-414-194	Employee Unemployment Compensation Tax	620	1,050	1,050	-	0%	
01-414-195	Employee Workers Compensation Insurance	119	300	300	-	0%	awaiting new rates for 2024

ACCOUNT #	ACCOUNT DESCRIPTION	2023 CURRENT ACTUALS @ 08/31/2023	2023 BUDGET AMOUNT	2024 BUDGET AMOUNT	PROPOSAL CHANGE	PRIOR YEAR BUDGET CHANGE %	BUDGET NOTES
01-414-196	Employee Insurance Coverage Premiums	20,297	29,773	29,773	0	0%	awaiting new rates for 2024 will come 10/2023
01-414-197	Employee Pension Contributions	-	8,333	8,598	265	3%	this comes at the end of the year
01-414-220	Operating Supplies	172	3,000	3,090	90	3%	
01-414-231	Gasoline, Vehicles	-	350	-	(350)	-100%	
01-414-300	Conference & Training	812	2,000	2,000	-	0%	
01-414-313	Official Borough Mapping	-	25,000	25,000	-	100%	not used in 2023 will use in 2024
01-414-318	Paychex Fees	207	250	495	245	98%	
01-414-321	Zoning, Phone - Cell	337	800	800	-	0%	
01-414-376	Maintenance of Vehicles	-	200	-	(200)	-100%	
01-414-420	Dues & Subscriptions	784	1,000	1,030	30	3%	
01-414-550	CLG Matching Mini Grant	-	5,000	5,000	-	100%	not used in 2023 yet will use in 2024
	<b>Subtotal</b>	<b>109,500</b>	<b>204,649</b>	<b>208,557</b>	<b>3,908</b>		
<b>415</b>	<b>Public Safety - Emergency Management</b>						<b>** budget for the EOC trailer, etc for future here, new account</b>
01-415-220	Operating Supplies - PPE/Stock Items	273	1,500	1,545	45	3%	
01-415-340	Disaster Planning Material	234	500	500	-	0%	
01-415-500	EOC Supplies - per 2022 LC ARPA GRANT	35,737	40,200	-	(40,200)	100%	
01-415-600	EOC Supplies	-	-	3,000	3,000	100%	
01-415-700	Emergency Management, Phone - Cell	674	1,000	1,030	30	3%	** Jim Chippy & James
	<b>Subtotal</b>	<b>36,917</b>	<b>43,200</b>	<b>6,075</b>	<b>(37,125)</b>		
<b>423</b>	<b>Human Services - Community</b>						
01-423-001	Human Services - Community	-	500	500	-	100%	
	<b>Subtotal</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>		
<b>426</b>	<b>Public Works - Recycling Collection &amp; Disposal</b>						
01-426-101	Recycling Marketing/Education	-	500	500	-	0%	
01-426-102	Recycling Maintenance of Equip. & Bldgs	12,186	12,000	12,000	-	0%	
01-426-103	904 Collection Expenses	1,858	2,000	3,000	1,000	50%	
01-426-140	Recycling -Staff	35,793	54,717	57,124	2,407	4%	1 staff member// recycling center to be open more often: March - October \$1,200.00
01-426-231	Recycling - Diesel	1,093	6,000	6,180	180	3%	
01-426-362	Recycling - Utilities	554	2,000	1,000	(1,000)	0%	
	<b>Subtotal</b>	<b>51,484</b>	<b>77,217</b>	<b>79,804</b>	<b>2,587</b>		
<b>429</b>	<b>Public Works - Wastewater Collection &amp; Disposal</b>						
01-429-188	WWTP, Contracted Services	1,530	500	500	-	0%	Property sale will be ????????
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	576	1,500	1,500	-	0%	
01-429-361	WWTP, Electrical Usage	1,645	1,750	1,750	-	0%	
01-429-362	WWTP, Natural Gas Usage	3,923	2,750	2,750	-	0%	

ACCOUNT #	ACCOUNT DESCRIPTION	2023 CURRENT ACTUALS @ 08/31/2023	2023 BUDGET AMOUNT	2024 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	3,533	1,800	1,800	-	0%	
01-429-367	WWTP, Grit/Material Disposal	-	2,500	2,500	-	0%	
01-429-373	WWTP, Building & Property Maintenance	382	2,000	2,000	-	0%	
	<b>Subtotal</b>	<b>11,688</b>	<b>14,550</b>	<b>14,550</b>	<b>-</b>		
<b>430</b>	<b>Public Works - Highway</b>						
01-430-122	Public Works Manager Salary	56,748	81,947	84,405	2,458	3%	1 staff member
01-430-140	Highway Personnel Salaries	162,176	335,000	393,868	58,868	18%	5 staff members - 1 staff classed under 426/ hire 1 laborer in 2024 (48818)
01-430-141	Clerical Salary	32,882	49,061	50,533	1,472	3%	1 staff member
01-430-145	Clerical Overtime	-	-	1,030	1,030	100%	new in 2024
01-430-142	Street Sweeper Debris Disposal	-	1,500	1,545	45	3%	
01-430-143	Storm Water Supplies	369	5,000	5,150	150	3%	
01-430-144	Highway Employee License Bonus	3,200	4,000	4,000	-	0%	
01-430-165	Employee Certification & Testing	382	1,200	1,236	36	3%	
01-430-183	Employee Salaries Overtime	3,572	19,000	19,570	570	3%	
01-430-192	Employee FICA	21,886	40,000	40,000	-	0%	
01-430-194	Employee Unemployment Compensation Tax	2,565	3,500	3,500	-	0%	
01-430-195	Employee Workers Compensation Insurance	38,599	63,690	63,690	-	0%	awaiting new rates for 2024
01-430-196	Employee Insurance Coverage Premiums	104,318	197,861	200,433	2,572	1%	awaiting new rates for 2024 will come 10/2023
01-430-197	Employee Pension Contributions	-	32,621	37,016	4,395	13%	this comes at the end of the year
01-430-200	Operating Supplies	4,244	15,000	15,450	450	3%	
01-430-231	Fuel, Vehicles	23,864	50,000	51,500	1,500	3%	
01-430-238	Highway Uniform Cleaning	2,901	5,141	5,295	154	3%	
01-430-239	Employee Clothing Allowance	567	2,700	2,781	81	3%	
01-430-245	Highway Supplies	5,609	15,000	15,450	450	3%	
01-430-300	Conference & Training	-	2,000	2,060	60	3%	
01-430-317	Contracted Services	2,632	4,000	4,000	-	0%	
01-430-318	Paychex Fees	690	1,000	1,100	100	10%	
01-430-321	Highway, Phone - Cell & Landline & GPS	4,669	8,000	8,240	240	3%	
01-430-361	Highway Building Electrical Usage	719	4,348	4,478	130	3%	
01-430-363	Highway, Natural Gas Usage	5,015	8,435	9,279	844	10%	
01-430-366	Highway Building Water Usage	172	2,000	2,060	60	3%	
01-430-373	Maintenance & Repair of Building	1,638	4,000	4,120	120	3%	
01-430-375	Maintenance & Repairs of Equipment	15,504	38,500	42,350	3,850	10%	
01-430-471	Enterprise Lease Costs 2023	57,718	69,640	76,604	6,964	10%	
01-431-246	Adopt A Block	2,087	5,000		(5,000)	-100%	was new in 2023-move to acct 01-433-260 per JG
	<b>Subtotal</b>	<b>554,725</b>	<b>1,069,144</b>	<b>1,150,744</b>	<b>81,600</b>	<b>8%</b>	
<b>433-434</b>	<b>Public Works - Traffic Control and Street Lights</b>						
01-433-260	Street Signs	2,730	6,000	7,500	1,500	25%	moved from 01-431-246 per JG

ACCOUNT #	ACCOUNT DESCRIPTION	2023 CURRENT ACTUALS @ 08/31/2023	2023 BUDGET AMOUNT	2024 BUDGET AMOUNT	PROPOSAL CHANGE	PRIOR YEAR BUDGET CHANGE %	BUDGET NOTES
01-433-374	Traffic Lights, Maintenance	3,682	16,000	16,000	-	0%	
01-434-375	Street Lighting, Maintenance	335	1,500	1,500	-	0%	
	Subtotal	6,747	23,500	25,000	1,500	6%	
<b>444</b>	<b>Market House</b>						
01-444-120	Market Manager Salary	35,820	53,560	55,167	1,607	3%	
01-444-192	Employee FICA	2,835	4,106	4,229	123	3%	
01-444-194	Employee UC TAX	308	500	500	-	0%	
01-444-195	Employee Workers Compensation Insurance	60	200	200	-	0%	awaiting new rates for 2024
01-444-196	Employee Insurance Coverage Premiums	9,752	11,507	11,507	-	0%	awaiting new rates for 2024 will come 10/2023
01-444-197	Employee Pension Contributions	-	3,749	3,862	113	3%	this comes at the end of the year
01-444-226	Market House, Supplies	765	9,010	9,280	270	3%	
01-444-317	Market House, Contracted Services	12,013	10,000	13,000	3,000	30%	cleaning no longer outsourced/includes kitchen clean
01-444-318	Payroll Processing Fees	73	120	200	80	67%	
01-444-321	Market House, Phone & Internet	2,688	3,000	3,000	-	0%	
01-444-340	Market House, Advertising	-	-	10,000	10,000	100%	new in 2024 - includes news letter
01-444-361	Market House, Electrical Usage	8,542	9,000	9,900	900	10%	
01-444-362	Market House, Natural Gas Usage	11,864	10,400	13,520	3,120	30%	kitchen and entire market house
01-444-366	Market House, Water & Sewer Usage	3,197	4,000	4,400	400	10%	
01-444-373	Market House, Maintenance of Building	3,787	12,000	12,360	360	3%	
01-444-430	Market House, Property Tax Expense	-	9,010	-	(9,010)	-100%	
	Subtotal	91,703	140,162	151,125	10,963	8%	
<b>450</b>	<b>Boards and Committees</b>						
01-450-101	HARB - Agenda & Minutes Contracted Svcs	-	1,500	1,500	-	0%	
01-450-301	Parks & Recreation - Operational	-	5,000	5,000	-	0%	
01-450-401	Community Programs - Operational	-	1,500	1,500	-	0%	
01-450-601	Zoning Hearing Board - Stenographer	3,132	6,000	6,000	-	0%	Zoning Hearing Board - Stenographer / Legal Fees
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	3,132	15,500	15,500	-		
<b>452</b>	<b>Contributions and Community Investment</b>						
01-452-505	Columbia Historic Preservation Society	-	7,500	7,500	-	0%	Community-Based Organization Budgetary Requests
01-452-541	Mount Bethel Cemetery	-	5,000	5,000	-	0%	Community-Based Organization Budgetary Requests
01-452-544	Columbia Public Library	-	5,000	5,000	-	0%	Community-Based Organization Budgetary Requests
01-452-545	Columbia United Veterans Council	-	500	500	-	0%	Community-Based Organization Budgetary Requests
01-452-549	Columbia Animal Shelter	-	-	6,600	6600	100%	540
	Subtotal	-	18,000	24,600	6,600		
<b>454</b>	<b>Culture - Parks</b>						

ACCOUNT #	ACCOUNT DESCRIPTION	2023 CURRENT ACTUALS @ 08/31/2023	2023 BUDGET AMOUNT	2024 BUDGET AMOUNT	PROPOSAL CHANGE	PRIOR YEAR BUDGET CHANGE %	BUDGET NOTES
01-454-372	Columbia Crossings, Natural Gas Usage	2,758	3,000	3,300	300	10%	
01-454-373	Columbia Crossings, Land Sale Inst (OC PG)	-	5,000	5,000	-	0%	
01-454-374	Columbia Crossings, Electrical Usage	1,834	3,500	3,850	350	10%	
01-454-375	Columbia Crossings, Water & Sewer Usage	1,608	2,000	2,200	200	10%	
01-454-376	Columbia Crossings, Phone	2,302	3,783	4,161	378	10%	
01-454-377	Columbia Crossings, Contracted Services	3,873	6,000	6,000	-	0%	
01-454-378	Columbia Crossings, Building/Prop Maint.	6,961	5,000	5,500	500	10%	
01-454-379	Columbia Crossing, Contracted Mgmt Fees	114,863	114,863	114,863	-	0%	PARTIAL expenditure supported by Cell Tower and LCSWMA
01-454-451	Maintenance of Parks - Makle Park	2,317	2,060	5,000	2,940	143%	
01-454-452	Maintenance of Parks - River Park	2,523	3,773	3,886	113	3%	
01-454-453	Maintenance of Parks - Locust Park	3,103	6,180	6,180	-	0%	
01-454-454	Maintenance of Parks - Veterans Memorial	892	2,060	3,000	940	46%	
01-454-455	Maintenance of Parks - Rotary Park	929	2,575	2,575	-	0%	
01-454-456	Maintenance of Parks - Mount Bethel		500	500	-	0%	
01-454-457	Maintenance of Parks - Town Square	77	2,060	2,060	-	0%	
01-454-458	Maintenance of Parks - Zion Hill	-	500	500	-	0%	
	<b>Subtotal</b>	<b>144,040</b>	<b>162,854</b>	<b>168,575</b>	<b>5,721</b>	<b>4%</b>	
<b>471</b>	<b>Debt Service</b>						
01-471-217	Principal-Fulton Bank Bond Refi 2021	475,000	547,476	480,000	(67,476)	-12%	
	<b>Subtotal</b>	<b>475,000</b>	<b>547,476</b>	<b>480,000</b>	<b>(67,476)</b>		
<b>472</b>	<b>Debt Service</b>						
01-472-217	Interest-Fulton Bank Bond Refi 2021	72,268	143,848	141,321	(2,527)	-2%	
	<b>Subtotal</b>	<b>72,268</b>	<b>143,848</b>	<b>141,321</b>	<b>(2,527)</b>		
<b>491-492</b>	<b>Other Financing Uses</b>						
01-491-001	Refunds of Prior Year Revenues	25	500	500	-	0%	
	<b>Subtotal</b>	<b>25</b>	<b>500</b>	<b>500</b>	<b>-</b>		
<b>GENERAL FUND (FUND 01) - EXPENDITURES</b>							
	<b>TOTAL</b>	<b>4,802,875</b>	<b>8,335,352</b>	<b>8,359,970</b>	<b>24,618</b>		