



LEO S. LUTZ  
Mayor

EVAN M. GABEL  
Solicitor

HEATHER ZINK  
Borough Council President

MARK E. STIVERS  
Borough Manager

## COLUMBIA BOROUGH COUNCIL – REGULAR MEETING

December 28, 2023 | 7:00 PM

### FINAL 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) - None
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. Minutes for Approval
  - a. Consider approval of the Borough Council Meeting Minutes for December 12, 2023
8. Presentation & Acceptance of Reports
  - a. Finance – Heather Zink
    - i) Acknowledge Finance Report – November 2023
9. Presentations
  - a. Presentation by Anthony Sottasante (Owner of Parma Pizza) regarding reserving on-street parking for Customer pickup.
10. Mayor Lutz/Chief Brommer  
*For public comment on items on the agenda, there will be a 3-minute time limit per person per topic.*
11. Action Items
  - a. Reconsideration of Ordinance 948 of 2023 amending Chapter 220 Section 220-56 Off-Premises signs

### **Exit to Executive Session to discuss the proposed Police Contract**

- b. Consider the 2024 – 2027 Borough of Columbia Police Officer's Association agreement
- c. Consider Resolution 2023-37 adopting the FY 2024 annual budget
- d. Consider authorizing staff to contract with Boyer & Ritter for Auditing services for the Borough for a 5-year term.
- e. Consider Resolution 2023-38 appointing John Meshey to the Civil Service Commission
- f. Consider Resolution 2023-39 appointing Jim Anspach to the Civil Service Commission
- g. Consider Resolution 2023-40 appointing Mary Wickenheiser to the Planning Commission
- h. Consider Resolution 2023-41 appointing Nathan Roach to the Planning Commission
- i. Consider Resolution 2023-42 appointing David Brumbaugh to the Zoning Hearing Board
- j. Consider Resolution 2023-43 appointing Steve White to the Zoning Hearing Board



- k. Consider Resolution 2023-44 appointing Terry Anne Doutrich to the Zoning Hearing Board
- l. Authorization to pay bills

12. New Business:

- a. Consider authorizing staff to contract with DuBois & Associates to complete the PNDI assessment for the McGinness property as a requirement of the NPDES permitting.
- b. Consider authorizing the Borough Manager to enter into a contractual agreement with YSM to provide Design and Contract Administration Services for the Makle Park Development Project.

13. Staff Reports, Comments, and Announcements

- a. Solicitor
- b. Secretary/Treasurer
- c. Boards, Commissions and Committees
  - 1) Approved Minutes: LASA

14. Borough Council Comments

- a. Council Members

15. Announcement of Next Meeting. At 7:00 PM on January 2, 2024, Council will hold the required Reorganization Meeting

16. Adjournment

**If you are a person with a disability wishing to attend this meeting and require 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 COUNCIL – REGULAR MEETING

December 12, 2023 | 7:00 PM  
Paul W. Myers Council Chambers

1. Council President Zink called the meeting to order at 7:00 PM.

**Councilpersons present:** Fisher, Kauffman, Lintner, Price, Stahl, and Zink. Mayor Lutz was also present.

**Absent:** Burgard

**Staff Present:** Borough Manager Stivers, Facility Service Coordinator Affeld, Police Chief Brommer, Public Works Manager Graham, Market Manager Vera and Code Compliance Manager Diffenderfer. Solicitor Gabel and Engineer Rinaldo were also present.

2. Invocation led by Pastor Powers from Columbia Presbyterian Church.
3. Councilperson Fisher led The Pledge to the Flag
4. Announcement of Executive and Information Session(s) - None
5. Additions, deletions, and reorganization of agenda
  - a. Motion to approve the Agenda

Motion by:	Second by:	Voice Vote:
E. Kauffman	P. Stahl	All Favored – Motion Carried

6. Citizen Comments

Frank Doutrich, 1001 Ironville Pike, asked about the fund balances. Borough Manager Stivers stated he would get Frank the information. Frank asked about the timer used during citizen comments. Council President Zink stated she didn't have that with her tonight. Frank asked about market house revenue. Borough Manager Stivers and Council President Zink stated that information was in the finance report. Frank asked about the work being done on Chestnut Street and if the gas lines were lowered to eliminate the crown in the road. Public Works Manager Graham(s) explained the work was finished and paving would be of the area opened for work, which would not eliminate the crown in the road.

7. Minutes for Approval

- a. Consider approval of the Borough Council Regular Meeting Minutes for November 28, 2023

Motion by:	Second by:	Voice Vote:
E. Kauffman	J. Price	All Favored – Motion Carried

- b. Consider approval of the Borough Council Work Session Meeting Minutes for December 5, 2023

Motion by:	Second by:	Voice Vote:
B. Fisher	P. Stahl	All Favored – Motion Carried

8. Presentation and Acceptance of Reports

- a. Community Development – Eric Kauffman

- I) Acknowledge receipt of the Planning and Zoning Report for November 2023
- II) Acknowledge receipt of the Columbia Market House Report for November 2023

- b. Public Works & Property – Peter Stahl

- I) Acknowledge receipt of the Public Works and Property Report for November 2023

Councilperson Stahl commented on the Christmas lights in the downtown area and announced that street sweeping would stop on Friday, December 15, 2023.

- c. Safety/Marketing – Todd Burgard – reports acknowledged by Councilperson Fisher
  - I) Acknowledge receipt of the Public Safety Reports for November 2023: Columbia Borough Fire Department (October and November) and Columbia Borough Police Department
  - II) Acknowledge receipt of the EMOC Report for November 2023
  - III) Acknowledge receipt of the Codes Compliance Report and Condemnation Report for November 2023

Council President Zink stated the Penn State Life Lion report would be submitted for next month.

#### 9. Presentations-None

#### 10. Mayor Lutz/Chief Brommer

Mayor Lutz stated he attended a memorial service at Laurel Hill Cemetery for those Columbia residents who passed away this year.

Mayor Lutz commented on the accusations regarding the recent Sunshine Act violation and the fact this was used to belittle the Borough. Councilperson Lintner responded by saying citizens have a duty to report Sunshine violations.

Chief Brommer stated the parking signs placed on the meters for the holiday season have been replaced with signs clearly stating the free parking day. Chief Brommer also stated they continue work toward accreditation which should be completed this summer.

#### 11. Public Hearing

Council President Zink adjourned the regular meeting at 7:19 p.m. to a public hearing, with the meeting to be reconvened.

Council President Zink called the public hearing to order at 7:19 p.m. to review Ordinance 948 of 2023 amending Chapter 220 Zoning Section 220-56, Off-Premises Signs.

Solicitor Gabel asked if there was anyone present who wanted to speak regarding this amendment.

Mary Wickenheiser, Chairperson of the Columbia Borough Planning Commission, stated this amendment request was reviewed at 2 meetings of the CBPC, with approval at the second meeting in October. Mary explained the delay was for the approval of the Comprehensive Plan and comments from the Lancaster County Planning Commission. Mary stated she was present tonight, representing the CBPC, to recommend that Borough Council adopt this amendment for off-premises signs.

Frank Doutrich asked why the change was being made. Council President Zink explained the amendment. Borough Manager Stivers added the applicant brought this forward to the Borough.

Council President Zink asked that the record show there were no further comments from the audience.

Mayor Lutz stated he was not for the passage of this amendment and asked for the number of signs along the corridor. Claudia Shank explained the number of signs was regulated by PennDot and this sign would be the only additional one along the corridor. Mayor Lutz expressed concerns about the distraction of a changing sign within a heavy merge area. Devon Wagner explained the distance until the sign could be seen was 400-500 feet approaching the sign. Mayor Lutz stated he had difficulty with this type of sign in this location. Mayor Lutz thought this amendment might constitute spot zoning. Solicitor Gabel explained

the amendment covered a particular zoned area along the Route 30 corridor. Councilperson Kauffman added other existing signs could be replaced in the future. Borough Manager Stivers added this amendment was for the commercial district and wouldn't expand into residential areas. Councilperson Lintner asked if the sign would be larger. Claudia explained the current sign would be removed and replaced with a larger static sign.

There being no further comments, Council President Zink closed the public hearing at 7:33 p.m.

Council President Zink reconvened the Regular Borough Council meeting at 7:33 p.m.

12. Action Items:

- a. Motion to adopt Ordinance 948 of 2023, Amending the Code of Ordinances - Chapter 220 -Zoning-, Section 220-56 - Off-Premises Signs

Motion by:	Second by:	Voice Vote:
E. Kauffman	J. Price	Roll call vote yes: Kauffman, Stahl, Fisher, Price, Lintner and Zink – Motion Carried

- b. Motion to approve Resolution 2023-33 setting the millage rate for 2024 at 8.0 mills

Motion by:	Second by:	Voice Vote:
E. Kauffman	P. Stahl	All Favored – Motion Carried

- c. Motion to approve a 5% salary increase for the Chief of Police

Motion by:	Second by:	Voice Vote:
E. Kauffman	P. Stahl	All Favored – Motion Carried

Motion to approve a 3% salary increase for the Borough Manager

Motion by:	Second by:	Voice Vote:
B. Fisher	P. Stahl	All Favored – Motion Carried

Motion to approve a 3% salary increase for the Finance Manager

Motion by:	Second by:	Voice Vote:
J. Price	P. Stahl	All Favored – Motion Carried

Motion to approve a 3% salary increase for the Market House Manager

Motion by:	Second by:	Voice Vote:
B. Fisher	J. Price	All Favored – Motion Carried

Motion to approve a 3% salary increase for the Property Manager

Motion by:	Second by:	Voice Vote:
B. Fisher	P. Stahl	All Favored – Motion Carried

Motion to approve a 3% salary increase for the Codes Manager

Motion by:	Second by:	Voice Vote:

J. Price	P. Stahl	All Favored – Motion Carried
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Motion to approve a 3% salary increase for the Property Inspector-Full-Time

<b>Motion by:</b>	<b>Second by:</b>	<b>Voice Vote:</b>
E. Kauffman	P. Stahl	All Favored – Motion Carried

Motion to approve a 3% salary increase for the Public Works Manager

<b>Motion by:</b>	<b>Second by:</b>	<b>Voice Vote:</b>
P. Stahl	J. Price	All Favored – Motion Carried

- d. Motion to approve Resolution 2023-34 to confirm the Police Officer’s percentage to be contributed to the police pension fund at 5%

<b>Motion by:</b>	<b>Second by:</b>	<b>Voice Vote:</b>
P. Stahl	B. Fisher	All Favored – Motion Carried

- e. Motion to authorize staff to advertise the Borough of Columbia Public Meeting Schedule for 2024

<b>Motion by:</b>	<b>Second by:</b>	<b>Voice Vote:</b>
E. Kauffman	P. Stahl	All Favored – Motion Carried

- f. Motion to approve Resolution 2023-25 setting the Borough fee schedule for fiscal year 2024

<b>Motion by:</b>	<b>Second by:</b>	<b>Voice Vote:</b>
E. Kauffman	P. Stahl	All Favored – Motion Carried

Megan Shank, Shank Shoppes, spoke to Council regarding the 2024 fee schedule with regards to the amount of fees to be charged for the 3 events she does in Columbia. She stated with the amount of fees charged and additional requirements for events, she would not be able to have these events in Columbia. Borough Manager Stivers stated these fees were listed in the schedule for 2023 as well. Council President Zink added there were some questions raised when approving the facilities use requests for these events this year. Mayor Lutz requested Ms. Shank meet with staff to discuss fee and requirement concerns. Chief Brommer agreed to schedule a meeting. Borough Manager Stivers stated a for profit business should help off-set the cost of Borough services and the goal of the fee schedule was to balance out those costs. Council President Zink stated they have been tracking Borough costs of events and set the fees in the fee schedule accordingly.

- g. Motion to pay bills

<b>Motion by:</b>	<b>Second by:</b>	<b>Voice Vote:</b>
E. Kauffman	J. Price	All Favored – Motion Carried

13. Introduction New Business:

- a. Consider authorizing staff to contract with Boyer & Ritter for auditing services for the Borough for a 5-year term – Council President Zink stated proposals were received for this service and explained auditing firms were moving away from servicing municipalities. Mayor Lutz asked if Council approved signing this contract tonight, then this would come back for approval at the reorganization meeting the beginning of January. Solicitor Gabel explained the 5-year contract. Frank Doutrich asked about the fee charged. Borough Manager Stivers stated this firm’s fee was

one of the lowest. Councilperson Kauffman stated he would like to see the criteria. Borough Manager Stivers stated all 3 proposals were presented to Council in their meeting packet. Councilperson Stahl stated he liked the size of the firm and the number of clients. Council President Zink stated she would move this item to the December 28<sup>th</sup> Council agenda.

- b. Motion to approve Resolution 2023-36 authorizing staff to request a Statewide Local Share Assessment grant of \$1,000,000.00 from the Commonwealth Financing Authority to be used for construction of a new public works facility

<b>Motion by:</b>	<b>Second by:</b>	<b>Voice Vote:</b>
P. Stahl	S. Lintner	All Favored – Motion Carried

Frank Doutrich asked if this was a non-matching grant then what would be the other funding sources. Borough Manager Stivers stated from the sale of Borough properties.

14. Staff Reports, Comments, and Announcements

- a. Solicitor- Explained the budget was advertised for the required 10 days and would be on the agenda for action at the next Borough Council meeting. Solicitor Gabel also reported he was working on an issue with Norfolk Southern regarding the railroad crossing at the Public Works building on Front Street.
- b. Borough Engineer- Stated work continues on the McGinness and Ridge Avenue properties and they were in the design phase for the Union Street project.
- c. Secretary/Treasurer- Stated he attended a summit in York County regarding outdoor recreation in communities and talked about the abundance of outdoor opportunities in Columbia Borough.
- d. Boards, Commissions and Committees
  - I) Upcoming Meetings: HARB (cancelled), Parks and Rec, CCAT and Planning Commission
  - II) Approved Minutes: Planning Commission

15. Borough Council Comments

- a. Council Members
 

Councilperson Kauffman stated the HARB meeting was cancelled but thought those meetings should not be cancelled if there were no applications so that time could be used for training and policy review. Councilperson Kauffman also suggested a change in meeting format with regards to the first 2 Council meetings of the month. The change would be to open the floor for both meetings to citizens until 9:00 p.m. Councilperson Kauffman stated he had a problem with the 5-minute time limit.

Councilperson Lintner read a statement into the record regarding the Sunshine Act and her record as a councilperson on transparency. Council President Zink made additional statements.

16. Announcement of Next Meeting. At 7:00 PM on December 28, 2023, Council will hold a regular meeting.

17. Motion to adjourn the meeting at 9:00 pm.

<b>Motion by:</b>	<b>Second by:</b>	<b>Voice Vote:</b>
J. Price	P. Stahl	All Favored – Motion Carried

**MOTIONED AND APPROVED** this 28th day of December 2023, by the Borough Council of the Borough of Columbia, Lancaster County, Pennsylvania, in lawful session duly assembled.

**BOROUGH OF COLUMBIA, LANCASTER COUNTY, PENNSYLVANIA**

**By:**

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Heather Zink, Council President

**ATTEST:**

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Mark E. Stivers, Secretary/Treasurer



Account Range: 01-301-001 to 35-395-001 Include Zero Activity Accounts: No  
Current Date Range: 01/01/23 to 11/30/23 Year To Date As Of: 11/30/23

Account Id	Description	Adopted	Amended	YTD Revenue	% Realized
01-301-001	Transfer from Fund Balance	1,057,079.00	38,200.00	0.00	0.00
01-301-100	Property Taxes - Current Year	3,436,126.00	0.00	3,273,240.72	95.26
01-301-101	RET - Current Year, Uncollectable (5%)	171,806.00-	0.00	0.00	0.00
01-301-200	Property Taxes - Prior Year (Postmarked)	2,000.00	0.00	0.00	0.00
01-301-300	Property Taxes - Delinquent (LCTCB)	130,310.00	0.00	153,000.22	117.41
01-301-400	Property Taxes - KOZ Properties	2,395.00	0.00	10,525.21	439.47
01-310-100	Deed Transfer Tax (DTT) - 0.5%	268,386.00	0.00	230,181.37	85.77
01-310-210	Earned Income Tax (EIT) - 0.5%	1,126,410.00	0.00	1,142,220.58	101.40
01-310-430	Local Services Tax (LST) - \$52 per annum	143,207.00	0.00	126,635.75	88.43
01-321-310	Misc License (Pawn, Antique, Tattoo,.)	1,647.00	0.00	1,784.00	108.32
01-321-610	Peddler's License	218.00	0.00	260.00	119.27
01-321-800	Cable TV Franchise	141,664.00	0.00	141,441.83	99.84
01-321-900	Cell Tower (Verizon)	11,807.00	0.00	16,814.06	142.41
01-331-109	State Police & County Fines	7,374.00	0.00	6,720.04	91.13
01-331-112	Ordinance Violations-DJ-POLICE	73,276.00	0.00	78,210.50	106.73
01-331-115	Ordinance Violations-DJ-CODES	12,361.00	0.00	7,236.49	58.54
01-331-300	Parking Fines	144,954.00	0.00	132,818.00	91.63
01-341-100	Interest Income	3,000.00	0.00	22,667.86	755.60
01-342-200	137 S Front, Lease Proceeds	76,000.00	0.00	60,845.71	80.06

Account Id	Description	Adopted	Amended	YTD Revenue	% Realized
01-342-201	137 S Front, Tenant Exp Reimbursements	24,638.00	0.00	22,597.59	91.72
01-342-202	420,430,434,440 S Front St Lease	12,060.00	0.00	13,548.14	112.34
01-342-203	420,430,434,440 S Front St, Reiumburse	15,000.00	0.00	0.00	0.00
01-342-204	Market House-Stand Rentals	52,500.00	0.00	40,732.68	77.59
01-342-205	Market House - All Events	34,000.00	0.00	18,947.16	55.73
01-342-206	Market House - Community Kitchen	19,000.00	0.00	8,990.00	47.32
01-351-001	Act 205 Pension Subsidy	290,105.00	0.00	338,017.51	116.52
01-354-040	904 Recycling Grant Income	9,656.00	0.00	9,391.53	97.26
01-355-010	State Public Utility Realty Tax	0.00	0.00	4,276.74	0.00
01-355-080	Alcoholic Beverage Sales Licenses	3,500.00	0.00	3,200.00	91.43
01-355-990	Firemen's Relief Fund PA Subsidy	49,902.00	0.00	50,107.48	100.41
01-357-030	Police Department Grants	3,000.00	0.00	39,891.50	1,329.72
01-361-200	Tax Certifications & Copies	14,820.00	0.00	10,407.72	70.23
01-361-310	Subdivision/Land Development Fees	0.00	0.00	1,000.00	0.00
01-361-330	Building & Zoning Permits	99,962.00	0.00	54,503.14	54.52
01-361-340	Zoning Hearings	5,430.00	0.00	2,027.50	37.34
01-361-350	Municipal SW Maintenance Fund	0.00	1,500.00	1,734.50	115.63
01-361-510	Sale of Materials & Equipment	5,000.00	0.00	13,434.70	268.69
01-361-620	County Tax Collection Commission Revenue	4,095.00	0.00	2,741.06	66.94
01-362-100	Police Dept Misc Services & Refunds	25,323.00	0.00	18,227.35	71.98

Account Id	Description	Adopted	Amended	YTD Revenue	% Realized
01-362-110	Sale of Accident Reports	2,138.00	0.00	2,520.00	117.87
01-362-140	Crossing Guard Wage Reimbursement (CBSD)	21,942.00	0.00	15,837.09	72.18
01-362-150	SRO Officer Reimbursement (CBSD)	0.00	0.00	0.00	0.00
01-362-160	Lanc. County Task Force, Reimbursement	82,400.00	0.00	114,557.22	139.03
01-362-170	LiveScan Revenue	7,000.00	0.00	50.00	0.71
01-362-180	Community Safety Officer (CBSD) NEW	49,000.00	0.00	17,718.04	36.16
01-362-200	Animal Control & Shelter Reimbursement	555.00	0.00	400.00	72.07
01-362-210	Alarm Use Permit	0.00	500.00	1,190.00	238.00
01-362-400	Code Dept Misc Services & Refunds	500.00	0.00	200.00	40.00
01-362-401	Rental Registration	86,000.00	0.00	83,600.00	97.21
01-362-402	Borough Rental & Event Revenue	15,750.00	0.00	13,805.00	87.65
01-362-423	Quick Ticket Revenue	31,988.00	0.00	33,675.00	105.27
01-362-424	Rental Inspections Revenue	36,345.00	0.00	64,400.00	177.19
01-362-425	Fire Inspections Revenue	5,640.00	0.00	7,175.00	127.22
01-362-426	Home Inspections Revenue	0.00	0.00	100.00	0.00
01-362-427	New Tenant Walkthrough Inspections	2,212.00	0.00	5,675.00	256.56
01-362-428	Voluntary Home Inspections Rev	500.00	0.00	0.00	0.00
01-362-450	Certificate of Occupancy	300.00	0.00	100.00	33.33
01-362-460	Lien Recovery	17,475.00	0.00	3,098.26	17.73
01-362-470	Condemnation Revenue	2,000.00	0.00	8,800.00	440.00

Account Id	Description	Adopted	Amended	YTD Revenue	% Realized
01-362-480	Appeals Revenue	500.00	0.00	25.00	5.00
01-363-100	Street Opening Permits	30,000.00	0.00	27,328.51	91.10
01-363-210	Meter Receipts	56,631.00	0.00	71,559.18	126.36
01-363-220	Contractor Parking Permits	10,314.00	0.00	10,248.00	99.36
01-363-400	Yard Waste Revenue	113,619.00	0.00	108,076.80	95.12
01-363-500	Highway Dept Misc Services & Refunds	500.00	0.00	1,719.85	343.97
01-372-400	Electric Generation Revenue (LCSWMA)	50,016.00	0.00	41,680.00	83.33
01-380-001	Miscellaneous Revenue	5,000.00	0.00	6,575.95	131.52
01-380-002	Insurance Rebates, Refunds, & Reimburmnt	101,000.00	0.00	132,257.49	130.95
01-380-005	Police Misc Revenue (TRUIST Donations)	500.00	0.00	5,725.00	1,145.00
01-380-006	NonDepartmentalized Services & Refunds	500.00	0.00	0.00	0.00
01-380-007	Spring Cleanup Revenue	0.00	0.00	610.00	0.00
01-380-150	WWTP Sewage Revenue (A/R & Lien)	250.00	0.00	5,950.96	2,380.38
01-387-001	Contributions - Private Sources	500.00	0.00	0.00	0.00
01-387-002	Contributions - In Lieu of (ALL)	25,500.00	0.00	12,000.00	47.06
01-387-005	Employee Health Insurance Share (NonPol)	39,393.00	0.00	23,113.52	58.67
01-387-006	Employee Health Insurance Share (Pol)	64,285.00	0.00	42,183.97	65.62
01-389-001	IRS/Treasury Refunds	0.00	0.00	1,294.53	0.00
01-391-100	Sales of General Fixed Assets	0.00	0.00	123,536.70	0.00
01-392-021	Transfer from ARPA Funds REVENUE REPLEN	300,000.00	0.00	0.00	0.00

Account Id	Description	Adopted	Amended	YTD Revenue	% Realized
01-395-001	Refund of Prior Yr Expenditure	500.00	0.00	3,949.34	789.87
Anticipated Total		7,790,441.00	38,200.00	6,784,861.36	86.67
Unanticipated Total		504,711.00	2,000.00	264,252.69	0.00
<b>Fund Total</b>		<b>8,295,152.00</b>	<b>40,200.00</b>	<b>7,049,114.05</b>	<b>81.40</b>
18-301-001	Transfer from Fund Balance	1,201,622.00	0.00	0.00	0.00
18-341-100	Interest Income	7,000.00	0.00	128,872.91	1,841.04
18-354-076	N ParkSvc-Columbia River Park PIII Grant	30,000.00	0.00	0.00	0.00
18-354-077	2nd St-Perry St to Union/CDBG	200,000.00	0.00	0.00	0.00
18-354-078	MCGinness BIOS Funding	2,000,000.00	0.00	0.00	0.00
18-354-079	Makle Park Grant - (DCNR)	478,393.00	0.00	0.00	0.00
18-354-080	Makle Park Grant- (TMOBILE)	50,000.00	0.00	0.00	0.00
18-354-100	DEP Recycling Grant	350,000.00	0.00	0.00	0.00
Anticipated Total		1,208,622.00	0.00	128,872.91	10.66
Unanticipated Total		3,108,393.00	0.00	0.00	0.00
<b>Fund Total</b>		<b>4,317,015.00</b>	<b>0.00</b>	<b>128,872.91</b>	<b>2.99</b>
21-341-100	Interest Income	250.00	0.00	12,081.22	4,832.49
21-351-101	Transfer to Fund Balance	875,810.00	0.00	0.00	0.00
Anticipated Total		0.00	0.00	0.00	0.00
Unanticipated Total		876,060.00	0.00	12,081.22	0.00
<b>Fund Total</b>		<b>876,060.00</b>	<b>0.00</b>	<b>12,081.22</b>	<b>0.00</b>

Account Id	Description	Adopted	Amended	YTD Revenue	% Realized
30-341-100	Interest	0.00	0.00	6,553.72	0.00
30-354-010	RACP - Market House Grant Phase I	1,338,000.00	0.00	0.00	0.00
30-354-016	RACP -Market House Grant Phase II	412,000.00	0.00	0.00	0.00
30-354-076	LCPC - SmartGrowth Trans. Grant, Walnut St	867,100.00	0.00	0.00	0.00
Anticipated Total		1,338,000.00	0.00	6,553.72	0.49
Unanticipated Total		1,279,100.00	0.00	0.00	0.00
<b>Fund Total</b>		<b>2,617,100.00</b>	<b>0.00</b>	<b>6,553.72</b>	<b>0.25</b>
35-301-001	Transfer from Fund Balance	169,746.00	0.00	0.00	0.00
35-341-100	Interest Income	6,000.00	0.00	49,227.40	820.46
35-354-030	Highway Liquid Fuels	253,125.00	0.00	257,634.77	101.78
35-354-031	Turnback Program	5,720.00	0.00	5,720.00	100.00
35-354-074	CDBG - Perry and Union (2nd St)	200,000.00	0.00	0.00	0.00
Anticipated Total		434,591.00	0.00	312,582.17	71.93
Unanticipated Total		200,000.00	0.00	0.00	0.00
<b>Fund Total</b>		<b>634,591.00</b>	<b>0.00</b>	<b>312,582.17</b>	<b>49.26</b>
<b>Final Total</b>		<b>16,739,918.00</b>	<b>40,200.00</b>	<b>7,509,204.07</b>	<b>43.10</b>

Range of Accounts: 01-400-113 to 35-492-183 Include Cap Accounts: Yes As Of: 11/30/23  
Skip Zero Activity: Yes

NOTE: This report includes ONLY activity originally Budgeted/Charged to Budget Year 3.  
Prior Year Budgeted/Encumbered/Payable amounts rolled to Budget Year 3 have been EXCLUDED.

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
01-400-113	Compensation to Mayor	1,200.00	0.00	0.00	1,100.00	0.00	100.00	92
01-400-300	Conference & Training	2,000.00	0.00	0.00	610.00	0.00	1,390.00	30
01-400-400	Council Other Expenses	500.00	0.00	0.00	224.95	0.00	275.05	45
Control: NOC	Total	3,700.00	0.00	0.00	1,934.95	0.00	1,765.05	52
01-401-000	ADMINISTRATION CONTROL ACCOUNT A:							
01-401-121	Borough Manager Salary	98,358.00	0.00	0.00	100,109.00	0.00	1,751.00	102
01-401-337	Borough Manager, Mileage Reimbursement	500.00	0.00	0.00	110.35	0.00	389.65	22
Control: 000	Total	98,858.00	0.00	0.00	100,219.35	0.00	1,361.35	101
01-402-000	ADMINISTRATION CONTROL ACCOUNT B:							
01-402-120	Finance Manager Salary	68,964.00	0.00	0.00	71,982.87	0.00	3,018.87	104
01-402-121	Accountant	52,982.00	0.00	0.00	49,715.17	0.00	3,266.83	94
01-402-140	Clerical Salary	49,061.00	0.00	0.00	46,092.88	0.00	2,968.12	94
01-402-141	Clerical Salary Overtime	3,000.00	0.00	0.00	2,194.08	0.00	805.92	73
01-402-192	Employee FICA	24,307.00	0.00	0.00	21,234.36	0.00	3,072.64	87
01-402-194	Employee Unemployment Compensation Tax	1,414.00	0.00	0.00	1,302.36	0.00	111.64	92
01-402-195	Employee Workers Compensation Insurance	2,596.00	0.00	0.00	1,754.43	0.00	841.57	68
01-402-196	Employee Insurance Coverage Premiums	87,666.00	0.00	0.00	82,425.62	0.00	5,240.38	94
01-402-197	Employee Pension Contributions	22,843.00	0.00	0.00	0.00	0.00	22,843.00	0
01-402-210	Office Equipment & Supplies	14,000.00	0.00	0.00	6,436.54	0.00	7,563.46	46
01-402-300	Conference & Training	5,000.00	0.00	0.00	2,134.72	0.00	2,865.28	43
01-402-302	Consulting Services	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0
01-402-310	Borough Code Maintenance	5,000.00	0.00	0.00	1,195.00	0.00	3,805.00	24
01-402-311	Accounting & Auditing Services	42,230.00	0.00	0.00	16,750.00	0.00	25,480.00	40
01-402-312	IT Contracted Services	75,000.00	0.00	0.00	92,376.64	0.00	17,376.64	123
01-402-316	Pension Services	19,066.00	0.00	0.00	27,500.00	0.00	8,434.00	144
01-402-317	Contracted Services	15,000.00	0.00	79.00	33,309.84	79.00	18,388.84	223
01-402-318	Payroll Processing Fees	1,800.00	0.00	0.00	1,462.44	0.00	337.56	81
01-402-325	Postage	8,000.00	0.00	0.00	10,134.71	0.00	2,134.71	127
01-402-330	Grant Writing Services	4,000.00	0.00	0.00	0.00	0.00	4,000.00	0
01-402-340	Printing & Advertising	15,000.00	0.00	264.84	20,813.90	0.00	6,078.74	141
01-402-350	General Communications	4,000.00	0.00	0.00	10,131.33	0.00	6,131.33	253
01-402-360	Bank Service Charges	1,000.00	0.00	0.00	3,476.69	0.00	2,476.69	348
01-402-374	Maint. & Rental Office Equipment	2,500.00	0.00	0.00	1,624.18	0.00	875.82	65

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
01-402-420	Dues & Publications	5,000.00	0.00	0.00	6,558.96	0.00	1,558.96-	131
01-402-421	CS Datum Annual Subscriptions	2,400.00	0.00	0.00	4,250.00	0.00	1,850.00-	177
Control: 000	Total	556,829.00	0.00	343.84	514,856.72	79.00-	41,628.44	93
01-403-000	TAX COLLECTIONS CONTROL ACCOUNT:							
01-403-115	LCTCB Collection Fee - EIT 1.7% LST 1.5%	21,297.00	0.00	0.00	17,945.00	0.00	3,352.00	84
01-403-215	Deed Transfer Tax Collection Fee - 2.0%	3,500.00	0.00	0.00	4,622.43	0.00	1,122.43-	132
Control: 000	Total	24,797.00	0.00	0.00	22,567.43	0.00	2,229.57	91
01-404-000	SOLICITOR/LEGAL CONTROL ACCOUNT:							
01-404-314	Solicitor Fees	102,600.00	0.00	0.00	117,569.32	0.00	14,969.32-	115
01-404-315	Labor Counsel	40,000.00	0.00	0.00	12,844.00	0.00	27,156.00	32
01-404-316	Arbitration Services	1,500.00	0.00	0.00	450.00	0.00	1,050.00	30
Control: 000	Total	144,100.00	0.00	0.00	130,863.32	0.00	13,236.68	91
01-408-000	ENGINEERING CONTROL ACCOUNT:							
01-408-101	Engineering Services	90,000.00	0.00	0.00	81,710.44	0.00	8,289.56	91
Control: 000	Total	90,000.00	0.00	0.00	81,710.44	0.00	8,289.56	91
01-409-000	BUILDING & PROPERTY CONTROL ACCOUNT:							
01-409-120	Property Management Salaries	63,672.00	0.00	0.00	65,081.00	0.00	1,409.00-	102
01-409-122	Property Management - Janitorial PT	20,262.00	0.00	0.00	12,572.51	0.00	7,689.49	62
01-409-192	Employee FICA	6,567.00	0.00	0.00	6,074.55	0.00	492.45	92
01-409-194	Employee Unemployment Compensation Tax	2,392.00	0.00	0.00	660.67	0.00	1,731.33	28
01-409-195	Employee Workers Compensation Insurance	600.00	0.00	0.00	102.46	0.00	497.54	17
01-409-196	Employee Insurance Coverage Premiums	4,335.00	0.00	0.00	3,921.32	0.00	413.68	90
01-409-197	Employee Pension Contributions	4,485.00	0.00	0.00	0.00	0.00	4,485.00	0
01-409-226	Cleaning Supplies	3,500.00	0.00	0.00	2,643.37	0.00	856.63	76
01-409-239	Clothing Allowance (Janitorial)	800.00	0.00	0.00	743.01	0.00	56.99	93
01-409-321	308 Locust St., Phone - Cell & Landline	6,000.00	0.00	0.00	7,828.37	0.00	1,828.37-	130
01-409-352	Insurance Premium Expenses	119,840.00	0.00	0.00	147,639.00	0.00	27,799.00-	123
01-409-361	Electrical Usage	12,000.00	0.00	0.00	9,953.60	0.00	2,046.40	83
01-409-362	308 Locust St., Natural Gas Usage	5,000.00	0.00	0.00	4,133.59	0.00	866.41	83
01-409-364	137 S Front, Rebillable Prop Expenses	25,000.00	0.00	0.00	26,971.39	0.00	1,971.39-	108
01-409-365	Trash Disposal Services	11,000.00	0.00	0.00	8,542.18	0.00	2,457.82	78
01-409-366	Water & Sewer Usage	2,195.00	0.00	0.00	2,726.25	0.00	531.25-	124
01-409-370	Maintenance & Repair of Building	12,000.00	0.00	0.00	14,756.04	0.00	2,756.04-	123
01-409-374	Maintenance & Repair of Equipment	5,000.00	0.00	0.00	5,161.91	0.00	161.91-	103
01-409-376	137 S Front, Boro Property Expenses	20,000.00	0.00	0.00	2,460.31	0.00	17,539.69	12
01-409-430	Property Tax Expenses	35,000.00	0.00	0.00	70,338.75	0.00	35,338.75-	201



Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
Control: 000	Total	359,648.00	0.00	0.00	392,310.28	0.00	32,662.28	109
01-410-000	POLICE CONTROL ACCOUNT:							
01-410-120	Chief of Police Salary	107,698.00	0.00	0.00	178,172.39	0.00	70,474.39	165
01-410-130	Sergeants Salaries	292,823.00	0.00	0.00	236,838.24	0.00	55,984.76	81
01-410-131	Police Officer Salaries	1,111,342.00	0.00	0.00	1,050,667.56	0.00	60,674.44	95
01-410-132	Part-Time Police Officer Salaries	32,448.00	0.00	0.00	27,840.00	0.00	4,608.00	86
01-410-133	School Crossing Guard Salaries	41,594.00	0.00	0.00	44,856.45	0.00	3,262.45	108
01-410-134	Officer in Charge (OIC)	15,000.00	0.00	0.00	19,191.21	0.00	4,191.21	128
01-410-136	Enforcement Officer Salaries	59,290.00	0.00	0.00	33,222.46	0.00	26,067.54	56
01-410-137	Administrative Assistant Salary	49,061.00	0.00	0.00	44,583.06	0.00	4,477.94	91
01-410-140	Administrative Coordinator Salary	53,217.00	0.00	0.00	49,043.90	0.00	4,173.10	92
01-410-141	Community Service Aide Salaries	80,954.00	0.00	0.00	64,716.61	0.00	16,237.39	80
01-410-142	Community Service Aide Salaries Overtime	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0
01-410-143	Corporal Salaries	187,674.00	0.00	0.00	198,386.93	0.00	10,712.93	106
01-410-144	Community Safety Officer	64,672.00	0.00	0.00	19,682.40	0.00	44,989.60	30
01-410-174	Conference & Training	40,000.00	0.00	0.00	15,902.88	0.00	24,097.12	40
01-410-179	Longevity Bonuses	29,500.00	0.00	0.00	13,750.00	0.00	15,750.00	47
01-410-180	Police Degree Bonuses	4,500.00	0.00	0.00	2,125.00	0.00	2,375.00	47
01-410-183	Police Department Overtime	100,000.00	0.00	0.00	47,721.16	0.00	52,278.84	48
01-410-192	Employee FICA	53,955.00	0.00	0.00	45,889.68	0.00	8,065.32	85
01-410-194	Employee Unemployment Compensation Tax	18,263.00	0.00	0.00	11,057.25	0.00	7,205.75	61
01-410-195	Employee Workers Compensation Insurance	105,528.00	0.00	0.00	112,044.97	13,455.00	6,516.97	106
01-410-196	Employee Insurance Coverage Premiums	572,835.00	0.00	0.00	502,275.22	0.00	70,559.78	88
01-410-197	Employee Pension Contributions (Uniform)	604,942.00	0.00	0.00	604,942.00	0.00	0.00	100
01-410-198	Employee Pension Contributions	10,400.00	0.00	0.00	0.00	0.00	10,400.00	0
01-410-200	Police Equipment & Supplies	25,000.00	0.00	192.30	31,506.65	9.46	6,698.95	127
01-410-201	Police Ammo	5,000.00	0.00	0.00	4,921.14	0.00	78.86	98
01-410-204	Officer Equipment Allowance	6,600.00	0.00	0.00	3,468.47	0.00	3,131.53	53
01-410-228	Animal Control & Shelter Fees	2,000.00	0.00	25.00	1,850.00	0.00	125.00	94
01-410-229	LiveScan Fees	7,000.00	0.00	0.00	3,044.00	0.00	3,956.00	43
01-410-231	Fuel, Vehicles	24,000.00	0.00	0.00	21,196.79	0.00	2,803.21	88
01-410-238	Police Uniforms and Dry Cleaning	18,000.00	0.00	0.00	13,894.85	0.00	4,105.15	77
01-410-239	Enforcement Officers Clothing Allowance	1,000.00	0.00	0.00	645.12	0.00	354.88	65
01-410-317	Contracted Services	30,000.00	0.00	1,984.00	37,576.50	79.00	9,560.50	132
01-410-318	Payroll Processing Fees	4,000.00	0.00	0.00	5,170.30	0.00	1,170.30	129
01-410-319	PD Accreditation Consultant	36,000.00	0.00	0.00	0.00	0.00	36,000.00	0
01-410-321	Police, Phone - Cell, Landline & GPS	10,000.00	0.00	0.00	10,733.23	0.00	733.23	107
01-410-327	Maintenance & Repair of Radios	4,000.00	0.00	0.00	1,854.61	0.00	2,145.39	46
01-410-328	Maint, Repair, & Rents for Camera System	15,000.00	0.00	0.00	15,572.52	0.00	572.52	104

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
01-410-351	Police Property Liability Insurance	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0
01-410-375	Maintenance & Repair, Parking Meters	2,400.00	0.00	0.00	2,316.45	0.00	83.55	97
01-410-376	Maintenance & Repair, Police Vehicles	4,000.00	0.00	207.60	16,793.84	0.00	13,001.44	425
01-410-377	Maintenance & Repair, Police Equipment	20,000.00	0.00	0.00	7,574.01	0.00	12,425.99	38
01-410-384	Equipment Rental	3,000.00	0.00	0.00	1,927.92	0.00	1,072.08	64
01-410-471	Enterprise Lease Expenses 2023 -POLICE	75,858.00	0.00	0.00	45,671.80	0.00	30,186.20	60
01-410-530	Lanc. County Drug Task Force, Member Fee	10,400.00	0.00	0.00	10,207.00	0.00	193.00	98
01-410-610	Maintenance & Repair of Building	4,000.00	0.00	0.00	11,040.12	987.69	7,040.12	276
Control: 000	Total	3,995,954.00	0.00	2,408.90	3,569,874.69	14,373.15	423,670.41	89
01-411-000	FIRE CONTROL ACCOUNT:							
01-411-363	Fire Hydrant, Water Supply	44,802.00	0.00	0.00	40,869.38	0.00	3,932.62	91
01-411-381	CBVFD - Workers Comp. Ins	41,328.00	0.00	0.00	34,062.00	0.00	7,266.00	82
01-411-500	CBVFD - Fire Co Contributions (Beg.2021)	111,000.00	0.00	0.00	112,299.50	0.00	1,299.50	101
01-411-501	CBVFD - Vol. Fire Fighter Tax Rebate	4,500.00	0.00	0.00	4,366.49	0.00	133.51	97
01-411-540	CBVFD - Fireman's Relief Fund	49,902.00	0.00	0.00	50,107.48	0.00	205.48	100
Control: 000	Total	251,532.00	0.00	0.00	241,704.85	0.00	9,827.15	96
01-413-000	CODE COMPLIANCE CONTROL ACCOUNT:							
01-413-123	Code Compliance Manager	56,645.00	0.00	0.00	62,847.78	0.00	6,202.78	111
01-413-140	Clerical salary	49,061.00	0.00	0.00	18,006.08	0.00	31,054.92	37
01-413-141	Clerical salary Overtime	2,000.00	0.00	0.00	583.85	0.00	1,416.15	29
01-413-142	Code Compliance Officer (Union)	23,716.00	0.00	0.00	20,749.00	0.00	2,967.00	87
01-413-192	Employee FICA	13,104.00	0.00	0.00	11,250.45	0.00	1,853.55	86
01-413-194	Employee Unemployment Compensation Tax	2,600.00	0.00	0.00	1,418.18	0.00	1,181.82	55
01-413-195	Employee Workers Compensation Insurance	400.00	0.00	0.00	327.94	0.00	72.06	82
01-413-196	Employee Insurance Coverage Premiums	76,593.00	0.00	0.00	56,723.98	0.00	19,869.02	74
01-413-197	Employee Pension Contributions	10,773.00	0.00	0.00	0.00	0.00	10,773.00	0
01-413-220	Operating Supplies	5,000.00	0.00	0.00	1,320.91	0.00	3,679.09	26
01-413-231	Fuel, Vehicles	2,000.00	0.00	0.00	2,382.64	0.00	382.64	119
01-413-238	Clothing Allowance (Code Enf)	1,200.00	0.00	0.00	239.99	0.00	960.01	20
01-413-300	Conference & Training	5,000.00	0.00	0.00	1,229.20	0.00	3,770.80	25
01-413-315	Property Inspector F/T	46,190.00	0.00	0.00	47,949.43	0.00	1,759.43	104
01-413-317	Contracted Services - Remedial	5,000.00	0.00	0.00	769.50	0.00	4,230.50	15
01-413-318	Payroll Processing Fee	500.00	0.00	0.00	479.57	0.00	20.43	96
01-413-321	Code, Phone - Cell, Landline & GPS	2,000.00	0.00	0.00	1,309.84	0.00	690.16	65
01-413-340	Printing	2,000.00	0.00	0.00	1,638.72	0.00	361.28	82
01-413-376	Maintenance of Vehicles	1,000.00	0.00	0.00	204.82	0.00	795.18	20
01-413-420	Dues & Subscriptions	500.00	0.00	0.00	500.00	0.00	0.00	100
01-413-425	Fire Inspection Services	5,000.00	0.00	0.00	3,350.00	0.00	1,650.00	67

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
01-413-471	Enterprise Lease Costs 2023 - CODES	23,452.00	0.00	0.00	8,904.11	0.00	14,547.89	38
01-413-500	Appeal Reimbursements/Refunds	100.00	0.00	0.00	0.00	0.00	100.00	0
01-413-540	TNR	6,600.00	0.00	0.00	6,600.00	0.00	0.00	100
Control: 000	Total	340,434.00	0.00	0.00	248,785.99	0.00	91,648.01	73
01-414-000	PLANNING & ZONING CONTROL ACCOUNT:							
01-414-122	Zoning and Planning Manager Salary	68,985.00	0.00	0.00	53,496.61	0.00	15,488.39	78
01-414-140	Clerical Salary	49,061.00	0.00	0.00	47,508.89	0.00	1,552.11	97
01-414-141	Clerical Salary Overtime	1,200.00	0.00	0.00	0.00	0.00	1,200.00	0
01-414-192	Employee FICA	8,347.00	0.00	0.00	8,268.10	0.00	78.90	99
01-414-194	Employee Unemployment Compensation Tax	1,050.00	0.00	0.00	640.93	0.00	409.07	61
01-414-195	Employee Workers Compensation Insurance	300.00	0.00	0.00	204.92	0.00	95.08	68
01-414-196	Employee Insurance Coverage Premiums	29,773.00	0.00	0.00	24,271.18	0.00	5,501.82	82
01-414-197	Employee Pension Contributions	8,333.00	0.00	0.00	4,013.68	0.00	4,319.32	48
01-414-220	Operating Supplies	3,000.00	0.00	0.00	445.24	0.00	2,554.76	15
01-414-231	Fuel, Vehicles	350.00	0.00	0.00	0.00	0.00	350.00	0
01-414-300	Conference & Training	2,000.00	0.00	0.00	837.00	0.00	1,163.00	42
01-414-313	Official Borough Mapping	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0
01-414-318	Payroll Processing Fees	250.00	0.00	0.00	253.66	0.00	3.66	101
01-414-321	Zoning, Phone - Cell	800.00	0.00	0.00	463.27	0.00	336.73	58
01-414-376	Maintenance of Vehicles	200.00	0.00	0.00	0.00	0.00	200.00	0
01-414-420	Dues & Subscriptions	1,000.00	0.00	0.00	1,146.12	0.00	146.12	115
01-414-550	CLG Matching Mini Grant	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0
Control: 000	Total	204,649.00	0.00	0.00	141,549.60	0.00	63,099.40	69
01-415-000	EMERGENCY MANAGEMENT CONTROL ACCOUNT:							
01-415-220	Operating Supplies - PPE/Stock Items	1,500.00	0.00	0.00	3,260.05	0.00	1,760.05	217
01-415-340	Disaster Planning Material	500.00	0.00	0.00	234.00	0.00	266.00	47
01-415-500	EOC Supplies-per 2022 LC ARPA GRANT	40,200.00	0.00	0.00	36,877.07	0.00	3,322.93	92
01-415-700	Emergency Management, Phone - Cell	1,000.00	0.00	0.00	933.21	0.00	66.79	93
01-423-001	Human Services - Community	500.00	0.00	0.00	90.00	0.00	410.00	18
Control: 000	Total	43,700.00	0.00	0.00	41,394.33	0.00	2,305.67	95
01-426-000	RECYCLING ACTIVITIES CONTROL ACCOUNT:							
01-426-101	Recycling Marketing/Education	500.00	0.00	0.00	0.00	0.00	500.00	0
01-426-102	Recycling Maintenance of Equip. & Bldgs	12,000.00	0.00	0.00	12,185.93	0.00	185.93	102
01-426-103	904 Collection Expenses	2,000.00	0.00	0.00	2,197.95	0.00	197.95	110
01-426-140	Recycling - Staff Salary	54,717.00	0.00	0.00	50,201.60	0.00	4,515.40	92
01-426-231	Recycling - Diesel	6,000.00	0.00	0.00	4,696.57	0.00	1,303.43	78
01-426-362	Recycling - Utilities	2,000.00	0.00	0.00	742.19	0.00	1,257.81	37

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
Control: 000	Total	77,217.00	0.00	0.00	70,024.24	0.00	7,192.76	91
01-429-000	WASTEWATER ACTIVITIES CONTROL ACCOUNT:							
01-429-188	WWTP, Contracted Services	500.00	0.00	0.00	2,280.18	0.00	1,780.18-	456
01-429-260	WWTP, Maintenance of Equipment	750.00	0.00	0.00	100.00	0.00	650.00	13
01-429-321	WWTP, Phone - Cell & Landline	1,500.00	0.00	0.00	863.40	0.00	636.60	58
01-429-361	WWTP, Electrical Usage	1,750.00	0.00	0.00	2,141.49	0.00	391.49-	122
01-429-362	WWTP, Natural Gas Usage	2,750.00	0.00	0.00	4,262.92	0.00	1,512.92-	155
01-429-365	WWTP, Biosolids Management	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0
01-429-366	WWTP, Water Usage	1,800.00	0.00	0.00	4,818.17	0.00	3,018.17-	268
01-429-367	WWTP, Grit/Material Disposal	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0
01-429-373	WWTP, Building & Property Maintenance	2,000.00	0.00	0.00	402.00	0.00	1,598.00	20
Control: 000	Total	14,550.00	0.00	0.00	14,868.16	0.00	318.16-	102
01-430-000	HIGHWAY/PUBLIC WORKS CONTROL ACCOUNT:							
01-430-122	Public Works Manager Salary	81,947.00	0.00	0.00	81,779.87	0.00	167.13	100
01-430-140	Highway Personnel Salaries	335,000.00	0.00	0.00	233,558.54	0.00	101,441.46	70
01-430-141	Clerical Salary	49,061.00	0.00	0.00	46,092.81	0.00	2,968.19	94
01-430-142	Street Sweeper Debris Disposal	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0
01-430-143	Storm Water Supplies	5,000.00	0.00	0.00	1,653.90	0.00	3,346.10	33
01-430-144	Highway Employee License Bonus	4,000.00	0.00	0.00	3,200.00	0.00	800.00	80
01-430-165	Employee Certification & Testing	1,200.00	0.00	0.00	787.00	0.00	413.00	66
01-430-183	Employee Salaries Overtime	19,000.00	0.00	0.00	6,580.24	0.00	12,419.76	35
01-430-192	Employee FICA	40,000.00	0.00	0.00	31,189.14	0.00	8,810.86	78
01-430-194	Employee Unemployment Compensation Tax	3,500.00	0.00	0.00	2,633.61	0.00	866.39	75
01-430-195	Employee Workers Compensation Insurance	63,690.00	0.00	0.00	53,689.62	0.00	10,000.38	84
01-430-196	Employee Insurance Coverage Premiums	197,861.00	0.00	0.00	144,294.76	0.00	53,566.24	73
01-430-197	Employee Pension Contributions	32,621.00	0.00	0.00	0.00	0.00	32,621.00	0
01-430-200	Operating Supplies	15,000.00	0.00	0.00	11,955.36	925.11	3,044.64	80
01-430-231	Fuel, Vehicles	50,000.00	0.00	235.21	30,247.73	0.00	19,517.06	61
01-430-238	Highway Uniform Cleaning	5,141.00	0.00	0.00	4,279.95	0.00	861.05	83
01-430-239	Employee Clothing Allowance	2,700.00	0.00	0.00	1,936.75	0.00	763.25	72
01-430-245	Highway Supplies	15,000.00	0.00	0.00	6,590.68	0.00	8,409.32	44
01-430-300	Conference & Training	2,000.00	0.00	0.00	100.00	0.00	1,900.00	5
01-430-317	Contracted Services	4,000.00	0.00	0.00	2,956.16	0.00	1,043.84	74
01-430-318	Payroll Processing Fees	1,000.00	0.00	0.00	899.92	0.00	100.08	90
01-430-321	Highway, Phone - Cell & Landline & GPS	8,000.00	0.00	0.00	6,636.33	0.00	1,363.67	83
01-430-361	Highway Building Electrical Usage	4,348.00	0.00	0.00	1,146.83	0.00	3,201.17	26
01-430-363	Highway, Natural Gas Usage	8,435.00	0.00	0.00	5,100.47	0.00	3,334.53	60
01-430-366	Highway Building Water Usage	2,000.00	0.00	0.00	238.77	0.00	1,761.23	12

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
01-430-373	Maintenance & Repair of Building	4,000.00	0.00	0.00	19,536.06	0.00	15,536.06	488
01-430-375	Maintenance & Repairs of Equipment	38,500.00	0.00	0.00	22,317.44	0.00	16,182.56	58
01-430-471	Enterprise Lease Costs 2023 - P.W.	69,640.00	0.00	0.00	68,223.30	0.00	1,416.70	98
01-430-710	Property Purchase-1100-1110-1120 Ridge A	1,389,235.23	0.00	0.00	1,389,235.23	0.00	0.00	100
01-431-246	Adopt-A-Block Supplies	5,000.00	0.00	0.00	2,350.63	0.00	2,649.37	47
Control: 000	Total	2,458,379.23	0.00	235.21	2,179,211.10	925.11	278,932.92	89
01-433-000	TRAFFIC & STREET LIGHTS CONTROL ACCOUNT:							
01-433-260	Street Signs	6,000.00	0.00	0.00	4,223.75	0.00	1,776.25	70
01-433-374	Traffic Lights, Maintenance	16,000.00	0.00	0.00	11,794.51	0.00	4,205.49	74
01-434-375	Street Lighting, Maintenance	1,500.00	0.00	0.00	335.46	0.00	1,164.54	22
Control: 000	Total	23,500.00	0.00	0.00	16,353.72	0.00	7,146.28	70
01-444-000	MARKET HOUSE CONTROL ACCOUNT:							
01-444-120	Market Manager Salary	53,560.00	0.00	0.00	50,240.00	0.00	3,320.00	94
01-444-192	Employee FICA	4,106.00	0.00	0.00	3,978.63	0.00	127.37	97
01-444-194	Employee UC Tax	500.00	0.00	0.00	317.25	0.00	182.75	63
01-444-195	Employee Workers Comp Insurance	200.00	0.00	0.00	102.46	0.00	97.54	51
01-444-196	Employee Insurance Coverage	11,507.00	0.00	0.00	13,582.79	0.00	2,075.79	118
01-444-197	Employee Pension Contributions	3,749.00	0.00	0.00	0.00	0.00	3,749.00	0
01-444-226	Supplies	9,010.00	0.00	0.00	8,140.48	0.00	869.52	90
01-444-317	Market House, Contracted Services	10,000.00	0.00	0.00	15,389.22	0.00	5,389.22	154
01-444-318	Payroll Processing Fees	120.00	0.00	0.00	102.35	0.00	17.65	85
01-444-321	Market House, Phone & Internet	3,000.00	0.00	0.00	3,364.18	0.00	364.18	112
01-444-361	Market House, Electrical Usage	9,000.00	0.00	0.00	13,373.19	0.00	4,373.19	149
01-444-362	Market House, Natural Gas Usage	10,400.00	0.00	0.00	12,431.77	0.00	2,031.77	120
01-444-366	Market House, Water & Sewer Usage	4,000.00	0.00	0.00	4,322.00	0.00	322.00	108
01-444-373	Market House, Maintenance of Building	12,000.00	0.00	0.00	5,961.10	0.00	6,038.90	50
01-444-430	Market House, Property Tax Expense	9,010.00	0.00	0.00	0.00	0.00	9,010.00	0
Control: 000	Total	140,162.00	0.00	0.00	131,305.42	0.00	8,856.58	94
01-450-000	BOARDS & COMMITTEES CONTROL ACCOUNT:							
01-450-101	HARB - Agenda & Minutes Contracted Svcs	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0
01-450-301	Parks & Recreation - Operational	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0
01-450-401	Community Programs - Operational	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0
01-450-601	Zoning Hearing Board - Stenographer	6,000.00	0.00	0.00	3,132.27	0.00	2,867.73	52
01-450-701	Civil Service Commission - Operational	500.00	0.00	0.00	0.00	0.00	500.00	0
01-450-801	Columbia River Front Advisory Committee	500.00	0.00	0.00	0.00	0.00	500.00	0
01-450-901	Planning Commission - Operational	500.00	0.00	0.00	0.00	0.00	500.00	0
Control: 000	Total	15,500.00	0.00	0.00	3,132.27	0.00	12,367.73	20

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
01-452-000	CONTRIBUTIONS CONTROL ACCOUNT:							
01-452-505	Columbia Historic Preservation Society	7,500.00	0.00	0.00	7,500.00	0.00	0.00	100
01-452-541	Mount Bethel Cemetery	5,000.00	0.00	0.00	5,000.00	0.00	0.00	100
01-452-544	Columbia Public Library	5,000.00	0.00	0.00	5,000.00	0.00	0.00	100
01-452-545	Columbia United Veterans Council	500.00	0.00	0.00	500.00	0.00	0.00	100
Control: 000	Total	18,000.00	0.00	0.00	18,000.00	0.00	0.00	100
01-454-000	PARKS & COL. CROSSING CONTROL ACCOUNT:							
01-454-372	Columbia Crossings, Natural Gas Usage	3,000.00	0.00	0.00	2,758.07	0.00	241.93	92
01-454-373	Columbia Crossings, Land Sale Inst(OCPG)	5,000.00	0.00	0.00	5,000.00	0.00	0.00	100
01-454-374	Columbia Crossings, Electrical Usage	3,500.00	0.00	0.00	2,897.64	0.00	602.36	83
01-454-375	Columbia Crossings, Water & Sewer Usage	2,000.00	0.00	0.00	2,162.63	0.00	162.63	108
01-454-376	Columbia Crossings, Phone	3,783.00	0.00	0.00	3,233.77	0.00	549.23	85
01-454-377	Columbia Crossings, Contracted Services	6,000.00	0.00	0.00	6,198.50	0.00	198.50	103
01-454-378	Columbia Crossings, Building/Prop Maint.	5,000.00	0.00	0.00	7,446.49	0.00	2,446.49	149
01-454-379	Columbia Crossing, Contracted Mgmt Fees	114,863.00	0.00	0.00	114,863.00	0.00	0.00	100
01-454-451	Maintenance of Parks - Makle Park	2,060.00	0.00	0.00	2,739.28	0.00	679.28	133
01-454-452	Maintenance of Parks - River Park	3,773.00	0.00	0.00	2,567.01	0.00	1,205.99	68
01-454-453	Maintenance of Parks - Locust Park	6,180.00	0.00	0.00	5,114.14	0.00	1,065.86	83
01-454-454	Maintenance of Parks - Veterans Memorial	2,060.00	0.00	0.00	1,227.80	0.00	832.20	60
01-454-455	Maintenance of Parks - Rotary Park	2,575.00	0.00	0.00	928.50	0.00	1,646.50	36
01-454-456	Maintenance of Parks - Mount Bethel	500.00	0.00	0.00	0.00	0.00	500.00	0
01-454-457	Maintenance of Parks - Town Square	2,060.00	0.00	0.00	139.40	0.00	1,920.60	7
01-454-458	Maintenance of Parks - Zion Hill	500.00	0.00	0.00	0.00	0.00	500.00	0
Control: 000	Total	162,854.00	0.00	0.00	157,276.23	0.00	5,577.77	97
01-471-000	CONTROL ACCOUNT DEBT SERVICE PRIN							
01-471-217	Principal - FULTON bond refi 2021	547,476.00	0.00	0.00	475,000.00	0.00	72,476.00	87
Control: 000	Total	547,476.00	0.00	0.00	475,000.00	0.00	72,476.00	87
01-472-000	CONTROL ACCOUNT DEBT SERVICE - INTEREST							
01-472-217	Interest- FULTON bond refi 2021	143,848.00	0.00	0.00	142,268.43	0.00	1,579.57	99
Control: 000	Total	143,848.00	0.00	0.00	142,268.43	0.00	1,579.57	99
01-491-000	OTHER EXPENSES CONTROL ACCOUNT:							
01-491-001	Refunds of Prior Year Revenues	500.00	0.00	0.00	25.00	0.00	475.00	5
Control: 000	Total	500.00	0.00	0.00	25.00	0.00	475.00	5

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
Fund: 01	GENERAL FUND BBT Budgeted Total	9,716,187.23	0.00	2,987.95	8,695,236.52	15,219.26	1,017,962.76	90
Fund: 01	GENERAL FUND BBT Non-Budgeted Total	0.00	0.00	0.00	0.00	0.00	0.00	0
Fund: 01	GENERAL FUND BBT Total	9,716,187.23	0.00	2,987.95	8,695,236.52	15,219.26	1,017,962.76	90
18-410-000	POLICE:							
18-410-755	PD Body Worn Cameras (BWC ProgramG)	0.00	0.00	0.00	5,001.64	0.00	5,001.64	0
18-410-759	PD Community Camera System	40,000.00	0.00	0.00	20,874.67	0.00	19,125.33	52
Control: 000	Total	40,000.00	0.00	0.00	25,876.31	0.00	14,123.69	65
18-430-000	HIGHWAY MAINT GENERAL SERVICES:							
18-430-755	Grinder Replacement	508,000.00	0.00	0.00	0.00	0.00	508,000.00	0
18-438-001	walnut St Improve./Smart Growth	50,000.00	0.00	0.00	111,781.96	0.00	61,781.96	224
Control: 000	Total	558,000.00	0.00	0.00	111,781.96	0.00	446,218.04	20
18-444-000	MARKETS:							
18-450-001	McGinness Airport Development Project	500,000.00	0.00	0.00	485,104.48	0.00	14,895.52	97
18-450-002	McGinness Project -2023	2,000,000.00	0.00	0.00	42,253.43	0.00	1,957,746.57	2
18-454-100	Park Improvements/Upgrades	30,000.00	0.00	0.00	0.00	0.00	30,000.00	0
18-463-673	158 River Front Storm System-placeholder	0.00	0.00	0.00	142.92	0.00	142.92	0
18-465-001	Columbia River Park - Phase 3	20,000.00	0.00	0.00	17,526.78	0.00	2,473.22	88
18-465-002	Makle Park Improvements	606,015.00	0.00	0.00	0.00	0.00	606,015.00	0
Control: 000	Total	3,156,015.00	0.00	0.00	545,027.61	0.00	2,610,987.39	17
18-475-000	FISCAL AGENT FEES:							
18-480-400	4th Street Bridge Improvements	63,000.00	0.00	0.00	6,321.65	0.00	56,678.35	10
18-480-700	800 Block of Chestnut Street	200,000.00	0.00	0.00	0.00	0.00	200,000.00	0
18-480-800	2nd St Perry St & Union St/CDBG	300,000.00	0.00	0.00	6,922.39	0.00	293,077.61	2
Fund: 18	CAPITAL FUND Budgeted Total	4,317,015.00	0.00	0.00	695,929.92	0.00	3,621,085.08	16
Fund: 18	CAPITAL FUND Non-Budgeted Total	0.00	0.00	0.00	0.00	0.00	0.00	0
Fund: 18	CAPITAL FUND Total	4,317,015.00	0.00	0.00	695,929.92	0.00	3,621,085.08	16
21-463-670	River Front Storm System Improvements	136,000.00	0.00	0.00	3,804.77	0.00	132,195.23	3
21-463-671	Shawnee/Mill St Drainage/Improvements	53,000.00	0.00	0.00	3,424.78	0.00	49,575.22	6
21-463-672	APPROVED ARPA Fund Exp - per guidelines	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0
21-463-673	158 River Front Storm System Improve	150,000.00	0.00	0.00	0.00	0.00	150,000.00	0
21-463-674	Dual Band Radios - Public Safety	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0
21-463-675	EOC - Lancaster County ARPA Match	12,060.00	0.00	0.00	138.31	0.00	11,921.69	1
21-492-001	Revenue Loss/Covid-19 Financial Impact	300,000.00	0.00	0.00	0.00	0.00	300,000.00	0
Control: 000	Total	1,439,060.00	0.00	0.00	20,611.90	0.00	1,418,448.10	1

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
Fund: 21	American Rescure Plan FUND Budgeted Total	876,060.00	0.00	0.00	7,367.86	0.00	868,692.14	1
Fund: 21	American Rescure Plan FUND Non-Budgeted Total	0.00	0.00	0.00	0.00	0.00	0.00	0
Fund: 21	American Rescure Plan FUND Total	876,060.00	0.00	0.00	7,367.86	0.00	868,692.14	1
30-000-000	Bond Capital Expense							
30-400-000	BOND CAPITAL PROJECTS CONTROL ACCOUNT:							
30-401-001	Transfer to Fund Balance Reserves	850,000.00	0.00	0.00	0.00	0.00	850,000.00	0
30-438-001	Walnut Street Improvements/Smart Growth	867,100.00	0.00	0.00	0.00	0.00	867,100.00	0
30-444-375	Market House Improvements (RACP PhaseI)	0.00	0.00	0.00	1,294.33	0.00	1,294.33	0
30-444-376	Economic Development Improv (RACP P2)	899,500.00	0.00	0.00	632.40	0.00	898,867.60	0
30-491-001	Refunds of Prior Year Revenues	500.00	0.00	0.00	0.00	0.00	500.00	0
Control: 000	Total	2,617,100.00	0.00	0.00	1,926.73	0.00	2,615,173.27	0
Fund: 30	BOND CAPITAL FUND Budgeted Total	2,617,100.00	0.00	0.00	1,926.73	0.00	2,615,173.27	0
Fund: 30	BOND CAPITAL FUND Non-Budgeted Total	0.00	0.00	0.00	0.00	0.00	0.00	0
Fund: 30	BOND CAPITAL FUND Total	2,617,100.00	0.00	0.00	1,926.73	0.00	2,615,173.27	0
35-430-000	HIGHWAY MAINTENANCE:							
35-432-200	Snow & Ice Removal	19,000.00	0.00	0.00	3,717.74	0.00	15,282.26	20
35-433-001	Traffic Control Devices	12,000.00	0.00	0.00	4,550.00	0.00	7,450.00	38
35-434-001	Street Lighting - Electrical Usage	102,591.00	0.00	0.00	90,864.45	0.00	11,726.55	89
35-434-002	Traffic Lights - Electrical Usage	9,500.00	0.00	0.00	5,599.31	0.00	3,900.69	59
35-438-245	Highway Supplies/Aggregates	6,000.00	0.00	0.00	0.00	0.00	6,000.00	0
35-438-246	Highway Supplies/Other	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0
35-438-247	Highway Equipment Maintenance	7,500.00	0.00	0.00	0.00	0.00	7,500.00	0
35-439-085	Current Year Street Paving Projects	175,000.00	0.00	0.00	61,923.09	0.00	113,076.91	35
35-454-074	CDBG - Perry and Union (2nd St)	300,000.00	0.00	0.00	5,895.17	0.00	294,104.83	2
Control: 000	Total	634,591.00	0.00	0.00	172,549.76	0.00	462,041.24	27
Fund: 35	HIGHWAY AID FUND Budgeted Total	634,591.00	0.00	0.00	172,549.76	0.00	462,041.24	27
Fund: 35	HIGHWAY AID FUND Non-Budgeted Total	0.00	0.00	0.00	0.00	0.00	0.00	0
Fund: 35	HIGHWAY AID FUND Total	634,591.00	0.00	0.00	172,549.76	0.00	462,041.24	27
Final Budgeted		18,160,953.23	0.00	2,987.95	9,573,010.79	15,219.26	8,584,954.49	53
Final Non-Budgeted		0.00	0.00	0.00	0.00	0.00	0.00	0
Final Total		18,160,953.23	0.00	2,987.95	9,573,010.79	15,219.26	8,584,954.49	53



Account Number	Account Description	Account Type	Date	Tran Type	Description	Debit	Credit
01-100-104	Cash In Bank - Reg	Asset	11/02/23	Expenditure	ADP Payroll Fees - ADMIN	0	24.58
01-100-104	Cash In Bank - Reg	Asset	11/02/23	Expenditure	ADP Payroll Fees - POLICE	0	151.02
01-100-104	Cash In Bank - Reg	Asset	11/02/23	Expenditure	ADP Payroll Fees - CODES	0	12.28
01-100-104	Cash In Bank - Reg	Asset	11/02/23	Expenditure	ADP Payroll Fees - ZONING	0	4.09
01-100-104	Cash In Bank - Reg	Asset	11/02/23	Expenditure	ADP Payroll Fees - PW	0	32.76
01-100-104	Cash In Bank - Reg	Asset	11/02/23	Expenditure	ADP Payroll Fees - MRKT HOUSE	0	4.09
01-100-104	Cash In Bank - Reg	Asset	11/16/23	Expenditure	ADP Payroll Fees - ADMIN	0	24.66
01-100-104	Cash In Bank - Reg	Asset	11/16/23	Expenditure	ADP Payroll Fees - POLICE	0	147.42
01-100-104	Cash In Bank - Reg	Asset	11/16/23	Expenditure	ADP Payroll Fees - CODES	0	12.33
01-100-104	Cash In Bank - Reg	Asset	11/16/23	Expenditure	ADP Payroll Fees - ZONING	0	4.11
01-100-104	Cash In Bank - Reg	Asset	11/16/23	Expenditure	ADP Payroll Fees - PW	0	32.88
01-100-104	Cash In Bank - Reg	Asset	11/16/23	Expenditure	ADP Payroll Fees - MRKT HOUSE	0	4.11
01-100-104	Cash In Bank - Reg	Asset	11/17/23	Expenditure	ADP-monthly fees local taxes	0	55.00
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	COL WATER 480 Locust st 00002079 FINAL	0	20.15
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	COL WATER 15 s 3rd 13017100	0	197.84
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	COL WATER 137 s front st 12001501	0	168.62
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	COL WATER 420 s front st 12000610	0	111.03
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	COL WATER 430 s front st 12000600	0	168.62
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	COL WATER 41 walnut st 06006410	0	144.65
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	COL WATER 308 locust st 06002900	0	166.44
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	COL WATER 431 s front st 00007607	0	22.34
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	COL WATER 137 s front st 12001500	0	53.34
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	COL WATER 700 franklin st 00007185	0	20.15
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	COMCAST 440 s front st 8993112890103570	0	71.95
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	COMCAST 41 walnut st 8993112890112282	0	310.87
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	COMCAST 308 locust st 8993112890026029	0	405.81
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	COMCAST 420 s front st 8993112890103588	0	105.55
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	COMCAST 308 locust st adnl bsns 8993112890154821	0	149.39
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	COMCAST 431 s front st 8993112890108447	0	307.39
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	COMCAST 15 s 3rd st 8993112890155828	0	275.33
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	COMCAST 308 locust st 8993112890107043	0	326.26
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	COMCAST 440 S front st 899311289010357	0	71.95
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	LEAF 14396799 copier rental admin	0	160.81
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	LEAF 14412397 copier rental police	0	321.32
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	FP FINANCE 34722402 postage meter	0	85.00
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	VERIZON cell phone boro	0	173.88
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	VERIZON cell phone police	0	298.33
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	VERIZON cell phone codes	0	114.48
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	VERIZON cell phone public works	0	129.43
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	VERIZON cell phone ema	0	91.11
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	VERIZON cell phone planning mng	0	42.22
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	VERIZON cell phone market mng	0	42.22

Account Number	Account Description	Account Type	Date	Tran Type	Description	Debit	Credit
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	UGI col wwtp 411006753577	0	32.74
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	UGI 137 s front st 411000209568	0	50.56
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	UGI 15 s 3rd st 411000981927	0	28.71
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	UGI 308 locust st 411000713759	0	33.55
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	UGI columbia market 411001631141	0	82.12
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	UGI 431 s front st 411001174845	0	28.71
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	UGI 15 s 3rd st restaurant 411012916192	0	92.55
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	UGI S Front St WWTP 411000642404	0	28.71
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	UGI 15 s 3rd st restauant 411012916192	0	126.12
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	PPL s front st 300359947	0	182.43
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	PPL 429 s front st 300416106	0	135.56
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	PPL11 front st security camera 300251879	0	34.40
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	PPL 550 ave n makel park 300412194	0	50.75
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	PPL 308 locust st 300269611	0	1,015.24
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	PPL 21 WALNUT ST 300417646	0	274.12
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	PPL 137 S FRONT ST 300610070	0	931.67
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	PPL 254 BLUE LN GATE 300254898	0	29.84
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	PPL BLUE LN wr 62638 300405497	0	32.92
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	PPL 1020 manor st 300302571	0	18.76
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	PPL ave l cameras 300409051	0	27.16
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	PPL 11 s 3rd market house 301279238	0	1,460.23
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	PPL 700 franklin st 300351184	0	25.26
01-100-104	Cash In Bank - Reg	Asset	11/30/23	Expenditure	COWBELL policy # FLY-CB-H154NXA7T-003 cyber ins	0	9,069.00

**COLUMBIA BOROUGH  
LANCASTER COUNTY, PENNSYLVANIA**

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**ORDINANCE NO. 948**

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**AN ORDINANCE OF THE BOROUGH COUNCIL OF THE BOROUGH OF COLUMBIA, AMENDING THE CODE OF THE BOROUGH OF COLUMBIA PART II - CHAPTER 220 - ZONING - ARTICLE VII, SECTION 220-56 - OFF-PREMISES SIGNS- TO ALLOW OFF-PREMISES SIGNS ALONG LIMITED ACCESS HIGHWAYS SUBJECT TO LESS RESTRICTIVE STANDARDS THAN ALL OTHER OFF-PREMISES SIGNS IN THE BOROUGH.**

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**WHEREAS**, the Borough of Columbia, Lancaster County, Pennsylvania (the "Borough") a political subdivision of the Commonwealth of Pennsylvania, is governed by the Borough Council (the "Governing Body"); and

**WHEREAS**, the proposed amendment was reviewed by the Borough of Columbia Planning Commission on August 15, 2023 and again on October 17, 2023 where the Planning Commission voted unanimously to recommend to Borough Council that the amendment be approved as drafted; and

**WHEREAS**, the proposed amendment was reviewed by the Lancaster County Planning Department as a minor amendment on September 1, 2023 where the Planning Commission staff recommend to Borough Planning Commission and Borough Council that the amendment be approved as drafted; and

**WHEREAS**, after a public hearing and after consideration of all information, comments and questions, members of the Borough Council have deemed it beneficial to the residents of the Borough and to the promotion of the health, safety, morals, convenience, order and welfare of present and future inhabitants of the Borough to amend the Code of the Borough of Columbia (the "Code") as hereinafter set forth.

**NOW, THEREFORE, BE IT ORDAINED AND ENACTED**, by the Borough Council of the Borough of Columbia, Lancaster County, Pennsylvania, as follows:

**SECTION 1:** The Code of Ordinances of the Borough of Columbia, Part II, Chapter 220, Article VII, Section 220-56(D) shall stricken in its entirety and replaced as follows:

D. Permitted off-premises signs. An off-premises sign is only permitted if it meets the following requirements:

- (1) District. An off-premises sign is only permitted in the HC District.
- (2) Number Per Lot. No lot shall include more than one off-premises sign, and no off-premises sign or sign face shall be attached in any way to another off-premises sign. Notwithstanding the foregoing, back-to-back or “v shaped” off-premises signs are permitted provided that only one sign face is visible from any single location.
- (3) Control of lighting and glare. See standards in § 220-38. With respect to digital off-premises signs, the following criteria shall also apply:
  - a. Each message shall be complete in itself and shall not continue on a subsequent sign message. The content must transition by changing instantly with no transition graphics.
  - b. No digital off-premises sign shall display animated messages, including flashing, blinking, fading, rolling, shading, dissolving, or other effect that gives the appearance of movement.
  - c. No digital off-premises sign shall include any audio message.
  - d. Owners of digital off-premises signs shall permit applicable authorities to display, where appropriate, emergency information important to the traveling public, including Amber Alerts, Silver Alerts and weather or other emergency information.
- (4) Condition. The sign shall be maintained in a good and safe condition. The area around the sign shall be kept free of debris.
- (5) Off-premises signs shall be required to comply with the following criteria, based upon location:

	<b>Along limited access highways</b>	<b>All other off-premises signs</b>
Location	A minimum of 5 feet from all lot lines and street rights-of-way	A minimum of 25 feet from all lot lines and street rights-of-way
Maximum Sign Area <sup>1</sup>	672 square feet	300 square feet
Spacing	Separated by a minimum of 500 feet from any other off-premises sign, including signs on either side of a street and including existing signs in other municipalities	Separated by a minimum of 1,200 feet from any other off-premises sign, including signs on either side of a street and including existing signs in other municipalities.

<sup>1</sup> In the case of back-to-back or “v shaped” off-premises signs, sign area shall be calculated by determining the greatest total area of all sign faces visible from any single location.

Maximum Height	45 feet above the elevation of adjacent street, measured at the street centerline	25 feet above the elevation of adjacent street, measured at the street centerline
Setback from Existing Residences	No off-premises sign greater than 10 square feet in sign area shall be located within 100 feet of an existing dwelling	No off-premises sign greater than 10 square feet in sign area shall be located within 200 feet of an existing dwelling
Frequency of Message Change (Electronic off-premises signs only)	Once every 10 seconds.	Once every 30 seconds.

**SECTION 2:** All other provisions of the Code not amended or changed shall remain in full force and effect.

**SECTION 3:** In the event any provision, section, sentence, clause or part of this Ordinance shall be held to be invalid, illegal or unconstitutional by a court of competent jurisdiction, such invalidity, illegality or unconstitutionality shall not affect or impair the remaining provisions, sections, sentences, clauses or parts of this Ordinance, it being the intent of the Governing Body that the remainder of the Ordinance shall be and shall remain in full force and effect.

**SECTION 4:** This Ordinance shall take effect and be in force from and after its enactment as provided by law.

**DULY ORDAINED AND ENACTED** this \_\_\_\_ day of \_\_\_\_\_, 2023, by the Borough Council of the Borough of Columbia, Lancaster County, Pennsylvania.

ATTEST: \_\_\_\_\_  
 Mark E. Stivers  
 Secretary/Treasurer

By: \_\_\_\_\_  
 Heather Zink  
 Council President

Approved by me this \_\_\_ day of \_\_\_\_\_, 2023

\_\_\_\_\_  
 Leo Lutz, Mayor

**2024-2025-2026-2027**  
**POLICE CONTRACT**  
**BOROUGH OF COLUMBIA**

**THIS AGREEMENT**, made and entered into by and Borough of Columbia, Lancaster County, Pennsylvania (hereinafter referred to as the "Borough"), and the Columbia Borough Police Officers' Association (hereinafter referred to as the "Association").

**WITNESSETH:**

**WHEREAS**, the Act of June 24, 1968, P.L. 237, No. 111, as amended, provides for collective and orderly bargaining between municipal employers and their employed police officers; and

**WHEREAS**, the Borough has recognized and continues to recognize the Association as the duly designated representative of its employed full-time and part-time police officers; and

**WHEREAS**, the Borough and the Association have engaged in the collective bargaining process regarding the terms and conditions of such officers' employment and have reached an Agreement regarding such terms and conditions for the calendar years of 2024, 2025, 2026 and 2027; and

**WHEREAS**, the hereinafter stated provisions are deemed by both parties to constitute said Agreement.

**NOW, THEREFORE**, in consideration of these provisions and the mutual promises of the parties hereto to faithfully perform hereby, it is agreed as follows,

**TO WIT:**

**ARTICLE I - PREAMBLE**

1.00 Purpose. It is the purpose of this Agreement to promote and ensure the harmonious relations, cooperation, and understanding between the Borough and its Police Force; to establish wages, hours, other conditions of employment and benefits for the period from January 1, 2024 through December 31, 2027, to protect the interests of the Borough as the municipal employer responsible for the safety of the citizens of the Borough, and to ensure the protection of the employment rights of the employed Police Officers of the Borough. The Borough and the Association pledge their cooperation to work together under this Agreement in order to ensure the continued improvement and efficiency of police services to all citizens of the Borough. The provisions of this Agreement shall uniformly apply to all members of the Police

Bargaining Unit, except where the terms hereof shall specifically denote a difference in the application of same to the part-time officers.

1.01 Management Rights. The management and direction of the Police Force, including the right to hire, suspend, discharge for proper cause, decrease or increase the number of policemen and/or officers, designation of area to be policed, discipline for cause, equipment requirements, and all other similar matters relating to the Police Force shall be and remain the power and responsibility of the Borough. Except as modified by the terms and conditions of this Agreement all laws, ordinances, and regulations now in effect, relating to the employment of policemen, shall be deemed to be effective. All rules, regulations, and practices relating to the internal management of the Police Force, presently in force, or hereafter enacted, shall be enforced by the Chief of Police and their designated subordinates. However, it is understood and agreed that the Borough shall not adopt rules, regulations or practices which conflict with the terms and conditions of this Agreement, or the collective bargaining rights of the Association.

1.02 Association Security. Upon receipt of a written authorization signed by an employee within the bargaining unit, the Borough shall deduct an amount of money certified by the Association as being the regular membership dues of the Association, from such officer's bi-weekly paycheck, for the benefit of the Association. On the last business day of each month, the Borough shall deposit any such deducted monies for that month into a bank account specified by the Association.

1.03 Strikes & Furloughs. The duties of policemen are essential to public health, safety, and welfare. Any strike, work stoppage, slowdown, concerted sick call, or similar action designated to affect the proper performance of such duties shall not take place. Likewise, except in the case of substantial financial circumstances, the Borough shall use its best efforts to ensure that no Police Officer shall be furloughed and that the Police Department shall be operated at full strength during the term of this Agreement.

## **ARTICLE II - RECOGNITION**

2.00 Bargaining Unit. The bargaining unit shall consist of all sworn members of the Borough Police Department, below the rank or grade of Chief of Police.

2.01 Association Recognition. The Borough recognizes the Association as the exclusive collective bargaining representative of the employees of the bargaining unit.

**ARTICLE III - COMPENSATION**

3.00 Base Wages. During the term of this contract, the annual base salary for an officer shall be according to the following schedule:

	January 1, 2024	January 1, 2025	January 1, 2026	January 1, 2027
Patrolman (starting - uncertified)	\$60,000	\$60,000	\$60,000	\$60,000
Patrolman (starting - certified)	\$63,073	\$63,704	\$63,704	\$64,341
Patrolman (after 1 year of service)	\$66,393.22	\$67,057	\$67,057	\$67,727
Patrolman (after 2 years of service)	\$69,437.01	\$70,131	\$70,131	\$70,832
Patrolman (after 3 years of service)	\$72,480.81	\$73,205	\$73,205	\$73,936
Patrolman (after 4 years of service)	\$75,517.25	\$76,272	\$76,272	\$77,035
Patrolman (after 5 years of service)	\$78,559.82	\$79,345	\$79,345	\$80,138
Patrolman (after 6 years of service)	\$81,701.36	\$82,518	\$82,518	\$83,343
Detective	\$85,337.92	\$86,190	\$86,190	\$87,052
Corporal	\$85,337.92	\$86,190	\$86,190	\$87,052
Sergeant	\$89,007.45	\$89,897	\$89,897	\$90,796

Any officers currently on the step progression will receive step movement only, not the general wage increase referenced herein. Any officer after 6 years of service and beyond will receive a 5.0% general wage increase for 2024 & 2025, and a 4.0% general wage increase for 2026 and 2027. Any officer hired on or after January 1, 2020 will be placed on the above scale.

The hourly part-time officers shall be compensated at a rate of \$30.00 per hour effective January 1, 2024; a rate of \$30.30 effective January 1, 2025 and a rate of \$30.60 effective January 1, 2027.

3.01 OIC Pay. If at any time there is not a Sergeant or a Corporal on a shift, then the regular senior officer is in charge of the shift, and they shall receive the pay rate of a Corporal for the duration of that shift. This differential rate shall be computed according to the contract provisions in effect at such time.

3.02 Prior Police Service Credit. The Borough, in hiring new full-time police officers, may allow, for the purpose of determining such officer's annual base salary, credit for no more



than five (5) years of prior full-time service in another recognized police department. and may allow up to one-half (1/2) year credit for each full year of previous, non-contiguous, part-time service with the Borough Police Force, to a maximum of five (5) years of service credit. Such determination shall not affect the manner in which the current longevity or seniority is determined under this contract.

3.03 Longevity Pay. I In addition to the annual salaries set forth above, each full-time member of the Police Force shall be paid the amounts set forth below for their length of service on the Police Force, with a maximum not to exceed \$3,000.00, as follows:

<b>Years of Service</b>	<b>Payment</b>
5 - 9 years	\$ 500
10 - 13 years	\$1,000
14 - 17 years	\$1,500
18 - 21 years	\$2,000
22 - 26 years	\$2,500
27+ years	\$3,000

Longevity payment shall be made in two (2) equal installments, with payments on July 1 and December 1 of each year. Part-time officers shall not receive longevity pay.

3.04 Court Pay. Whenever an officer is required to stand by for any court or similar function, during their off-duty time, which arises from the performance of duty, they shall be paid at straight time rate for all such time; provided, however, that any stand-by time shall not be counted toward an officer's fulfillment of their work shift or work week requirements. Once an officer is directed to report to any court, similar function, during their off-duty time, they shall be paid at their overtime rate for all such court time.

The system for determining stand-by time shall be administered by the Chief of Police, with the consent of the Borough. An officer who attends a District Magistrate's proceeding during their off-duty time shall receive a minimum of one (1) hour of pay, or the actual time worked, whichever is greater, at their overtime rate, if the hearing begins within one (1) hour of the beginning or end of the officer's shift. If the hearing begins more than one (1) hour before the beginning or end of the officer's shift or any other time outside of the officer's shift, the officer shall receive a minimum of two (2) hours of pay or the actual time worked, whichever is greater, at their overtime rate; and an officer who attends a Court of Record or similar proceeding shall

receive a minimum of four (4) hours of pay, or the actual time worked, whichever is greater, at their overtime rate.

3.05 Education Bonus. The following education bonuses shall be paid to full-time officers:

- a. \$1,500 to an officer with a Master's Degree
- b. \$1,000 to an officer with a Bachelor's Degree
- c. \$500 to an officer with an Associate's Degree

The bonus will be paid only based on the highest degree obtained. These amounts shall be paid at the same time and in the same manner that longevity payments are made.

3.06 Detective Position. Within six months from August 4, 2011, the Borough shall locate or develop a Detective test. The test shall be offered and the position awarded to the police officer with the highest score unless two (2) or more officers score within five (5) points of each other. In the latter instance, the two (2) or more officers scoring within five (5) points of each other shall be subject to a personal interview by two (2) pre-designated members of Borough Council together with the Chief of Police. The selection of a Detective by this panel shall be final. Effective January 1, 2024, any officer assigned by the Chief to a specialized investigative duty or detail that lasts more than one shift shall be eligible for Detective's pay if approved by the Chief.

The Borough shall provide a reasonable educational opportunity to those officers who stipulate their desire to be tested for the position. The cost of providing such educational opportunity shall be borne by the Borough. Any officer taking a course in advanced police work relevant to the duties of a detective shall be required to pay one-half (1/2) of the tuition cost if such officer later declines to take the Borough Detective test.

The detective position shall be filled within a reasonable period of time, but in no event later than twelve (12) months from August 4, 2011.

#### **ARTICLE IV - INSURANCE**

4.00 Medical/Hospitalization Insurance. The Borough shall continue to maintain a group medical and hospitalization insurance program, which shall cover each full-time member of the police force, and eligible dependents. Annual individual and family deductibles shall be \$500 for single coverage and \$1,000 for multiple party coverage to be paid by employees. The Borough plan will be offered through Benecon. The gap insurance is to be maintained

throughout the term of this Collective Bargaining Agreement. There will be no self-insurance provided by the Borough for any benefits that exceed the base Benecon plan. Carriers may be changed by mutual agreement, or in the event that the Borough is able to obtain benefits that are substantially the same as the Benecon plan through another carrier. The current contribution rate of seven (7%) percent will stay in place from 2024-2025 and increase to eight percent (8%) from 2026- 2027.

The Police Association (“PA”) shall elect two (2) representatives to serve on a joint health care committee and replacements as required. Failure of the PA to act within a reasonable period of time on this matter shall result in the Borough making such appointment(s).

4.01 Life Insurance. The Borough shall provide each regular, full-time officer with a life insurance policy in a face amount of One Hundred Thousand Dollars (\$100,000.00), with a double indemnity provision, at no cost to such officer. In the event that an officer is otherwise employed by the Borough, their total life insurance benefit provided by the Borough shall not exceed the above stated maximum.

4.02 Disability (Work Related). In the event that an officer incurs an illness or injury in the line of duty, they shall not have any of their sick leave diminished on account of same, and shall continue to receive full pay and benefits as provided for in the Heart and Lung Act. Police Officers suffering a work-related disability will apply for workers' compensation and turn over any amount collected to the Borough. If able to do so, Police Officers will apply for Social Security Disability as an offset when suffering a serious permanent injury and will turn any amount recovered over to the Borough. Should there be a disagreement about whether an officer's disability is work related, the decision of the workers' compensation authorities of the Commonwealth of Pennsylvania shall be controlling.

4.03 Disability (Non-Work Related). The Borough shall continue to maintain and pay for a non-work related disability income protection plan which shall provide a weekly income of at least sixty percent (60%) of the officer’s salary for a period not to exceed fifty-two (52) weeks.

4.04 Dental Insurance Coverage. The Borough shall continue to provide each full-time officer and their eligible dependents, at no cost to such officer, with a comprehensive dental insurance plan. Such plan shall include a Basic Program (100% UCR); Oral Surgery (100% UCR); Prosthetics, Crowns, Inlays, and Onlay Restorations (50% UCR), Periodontics (50% UCR); and

Orthodontics (50% UCR). Upon retirement, an officer may elect to continue such dental insurance coverage, provided they reimburses the Borough, on a monthly basis, for the group rate premium cost of providing such insurance for them and/or their dependents, but only in the percentage amounts as set forth in section 4.06 of this agreement. This plan will continue to be the one provided prior to the signing of this Agreement or a plan that is comparable in terms of benefits and claims procedures.

4.05 Vision Insurance Coverage. The Borough shall provide each full-time officer and their eligible dependents, at no cost to such officer, with a comprehensive vision insurance plan which is being provided through the Vision Service Plan. Carriers may be changed by mutual agreement, or in the event that the Borough is able to obtain benefits that are substantially the same as the current benefits through another carrier.

4.06 Retiree Medical Insurance.

a. Each full-time officer who becomes eligible to receive pension benefits from Columbia Borough after twenty (20) years of full-time service and retires on or before August 14, 2014 shall be eligible for continuation of coverage under the Borough's health (including hospitalization, prescriptions and major medical health), dental and vision insurance plans that are provided to active Borough Police Officers on the following basis: Police Officers and their spouses presently enjoying this benefit shall continue to enjoy same without changes for the life of this Collective Bargaining Agreement.

b. The Borough shall provide sixty-six and two-thirds percent (66 $\frac{2}{3}$  %) of the insurance premium for the retiring Police Officers and their spouses who have thirteen (13) or more years of services as of August 4, 2011.

c. The Borough shall provide fifty percent (50%) of the insurance premium for the retiring Police Officers and their spouses who have seven (7) or more years of service as of August 4, 2011.

d. The Borough shall provide for thirty five percent (35%) of the insurance premium for retiring Police Officers and their spouses who have one (1) or more years of service as of August 4, 2011.

e. The Borough shall provide twenty percent (20%) of the insurance premium for retiring Police Officers and their spouses who were hired on or after August 4, 2011.

f. All new officers hired after July 23, 2015 shall not be eligible for retiree health insurance.

g. All Police Officers retiring under paragraphs 4.06(a) through 4.06(f) are subject to the following conditions:

(1) Neither the retiree nor their spouse shall be eligible if either the retiree or the retiree's spouse is employed by an employer who makes available health care benefits to its employees and their dependents and pays the premium in full, provided the plan is reasonably comparable to that which is offered by the Borough.

(2) Coverage shall cease at the time the employee reaches age sixty-five (65) or the age of eligibility for Medicare, Medicaid, or other similar government paid health care benefits. Should the age of Medicare eligibility be raised above the age of sixty-five (65), benefits will continue until the age of Medicare eligibility.

(3) The retired employee shall annually, at the request of the Borough, submit a notarized affidavit attesting that all conditions in this section have not occurred, and that the retired employee is still eligible for said health, dental, and vision coverage.

(4) All increases in the cost of retiree health insurance shall be borne by the Borough in the same percentage of premium the Borough pays at the time of retirement.

## **ARTICLE V - HOURS OF WORK**

5.00 Work Week. The work week for the police force shall run Sunday thru Saturday. Each full time officer shall be assigned to work a total of eighty (80) hours per pay period consisting of fourteen (14) days. Each pay period will consist of six (6) twelve (12) hour shifts, from 6 o'clock to 6 o'clock and one eight (8) hour shift as posted on the schedule.

The Chief of Police, or their designee, shall have the discretion to utilize part time officers to staff any vacancy or vacant shifts. When a vacancy arises, however, the Chief of Police shall afford full-time officers the first opportunity to work a vacant shift from Monday through Thursday. Part-time officers shall have the first opportunity to work a vacant shift from Friday through Sunday. The Chief of Police shall have the ability to schedule part-time officers as a

supplement to the existing squad. Full-time officers shall have the first opportunity to work any special reimbursable details such as football or basketball games. In unforeseen circumstances such as police officers out on a long-term leave, the Chief of Police may fill the shifts of that officer with full or part-time officers at their discretion.

In the event a volunteer is not found to cover a shift, the Chief of Police shall be permitted to mandate a full-time officer to work. All mandates shall be made in order of reverse seniority. The Chief of Police may be permitted to change a full-time officer's schedule to accommodate training. Notice of the adjusted schedule must be given at least one week prior to the change and the Chief shall make every effort to ensure full-time officer's regularly schedule shifts are not unduly disrupted.

The Chief of Police shall have the authority to mandate officers in cases of emergencies or for a community event where a police presence is required, in the Chief's judgment. A mandate to work, in any instance, may not be unreasonably refused.

While the twelve (12) hour work schedule is in effect, annual leave and personal time may be taken in one (1) hour increments.

5.01 Overtime. Any officer who is required to work in excess of the scheduled shift or more than eighty (80) hours per pay period, shall be paid at the overtime rate for all such excess hours. Overtime rate shall be one and one-half (1.5) times an officer's regular rate. For all reimbursable-type overtime, full-time officers shall be given the right of first refusal for such assignments.

5.02 Call Time. In the event that an officer is called to work from an off-duty status, they shall be compensated as follows:

a. If the task for which the officer is called out requires less than one (1) hour to perform, the officer shall be compensated for two (2) hours of work at the officer's overtime rate.

b. If the task for which the officer is called out requires one (1) hour or more to perform, the officer shall be compensated for three (3) hours, or the actual number of hours worked, whichever is greater, at the officer's overtime rate.

**ARTICLE VI - HOLIDAY/LEAVE PROVISIONS**

6.00 Annual Leave. Each full-time officer shall be afforded the following annual leave (vacation):

<b>Years of Service</b>	<b>Amount</b>
After 1 year	40 Hours
After 3 years	80 Hours
After 5 years	120 Hours
After 10 years	160 Hours
After 15 years	200 Hours
After 20 years	240 Hours

One-half (1/2) of the Sergeants shall be permitted to be on leave at one time. Officers shall submit leave requests to the Chief at least 14 calendar days prior to the intended leave time. After officers submit their leave requests, the Chief of Police, or their designee, shall approve or deny the same within ten (10) days after the vacation requests have been provided to the Chief. No more than half of a squad may off during any given time (*i.e.*, a four officer squad may only have two officers off at a time). The Chief may deny vacation requests based upon the operational need of the department.

If an officer has their vacation leave involuntarily changed after the same has been approved, they shall be paid at the rate of one and one-half (1-1/2) times their applicable rate for all such changed leave hours which they shall work. Approval of annual leave shall not be unreasonably denied, unless there is a bona fide emergency. A bona fide emergency is defined as a situation where all full-time and part-time officers have been asked to fill a vacancy and the vacancy still exists. An officer may carry over unused annual leave from year to year; however, if an officer shall cash in such accumulated annual leave, the same shall be paid at the rate which was applicable when it was accrued.

6.01 Holidays. Each full-time officer shall receive the following paid holidays on the actual date of the holiday unless otherwise specified: New Year’s Day, Martin Luther King’s Birthday (observed date), President’s Day (observed date). Good Friday, Easter Sunday, Memorial Day, Independence Day, Labor Day, Columbus Day, Veterans Day, Thanksgiving Day, Christmas Day and the Officer’s birthday.

In the event that a full-time officer is required to work on a regular holiday, they shall be paid at one and one-half (1-1/2) times their applicable rate and shall receive another day off

duty, with pay, to compensate them for working on such holiday. Officers shall submit leave requests to the Chief at least 14 calendar days prior to the intended leave time. Part-time officers who work on a holiday shall receive the same one and one-half (1-1/2) pay rate only. If a full-time officer is required to work on Independence Day, Thanksgiving Day, or Christmas Day (premium holidays), they shall be paid at two (2) times their applicable rate and shall receive another day off duty, with pay, to compensate them for working on such holiday. As the thirteen holidays listed in this Agreement were based on an eight (8) hour work day, as long as the twelve (12) hour schedule is in effect, the Borough will provide a total of 104 hours of holiday pay. When an officer has met the 104 hour limit, the officer shall receive premium pay for working on the holiday, but not additional time off with pay.

All holidays shall be taken in the year in which they occur. There shall be no carryover of holidays. Holidays not taken in the year in which they occur shall be paid out as of the end of that year, except as to Christmas or any other holiday that occurs after Christmas and before New Year's Day (e.g., Officer's birthday), which shall be paid out as soon as reasonably possible, but in no event later than three (3) weeks after such holiday. No more than half of a squad may off during any given time (*i.e.*, a four officer squad may only have two officers off at a time). The Chief may deny holiday leave requests based upon the operational need of the department.

6.02 Bereavement Leave. Each full-time officer who suffers the death of a member of their immediate family (spouse, child, parent, sibling, or parent-in-law) shall receive up to thirty-six (36) consecutive working hours as bereavement leave, with pay. Each full-time officer who suffers the death of a next of kin (grandparent, grandchild, son or daughter-in-law, brother or sister-in-law, aunt, uncle, or any other relative residing in the officer's household) shall receive up to thirty six (36) consecutive working hours as bereavement leave, with pay. Each full-time officer who suffers the death of a grandparent-in-law shall receive up to twenty-four (24) consecutive working hours as bereavement leave, with pay. Then each full-time officer who suffers the death of an aunt/uncle-in-law or immediate stepfamily shall receive twelve (12) working hours as bereavement leave, with pay.

Bereavement leave benefits shall only accrue to part-time officers who are otherwise scheduled to work on any such day(s).

6.03 Sick Leave. Each full-time officer shall accrue 160 sick leave hours per year, which they may accumulate to a maximum of sixteen hundred (1,600) hours. Any officer who does not



utilize any sick leave for a period of six (6) months may elect to cash in sixty (60) hours of accumulated, but unused, leave time (if the officer has more than sixty (60) hours available). The rate of pay for the cashed in sick leave shall be the officer's then-applicable hourly rate. After twenty-four (24) hours, a doctor's slip will be required. All Borough provided insurance benefits which may be paid and payable during this period shall be returned to the Borough. Upon retirement, an officer may cash in their unused accumulated sick leave, and the Borough shall pay such officer for fifty percent (50%) of the current value of such sick leave.

6.04 Personal Leave. Each officer shall be granted eighty-eight (88) hours per year as personal leave, with pay. An officer must furnish the Chief of Police with notice of intent to utilize such leave at least forty-eight (48) hours in advance of such usage, except that such advance notice provision shall not apply in emergency circumstances. Subject to the other provisions of this Section, personal days may be requested and not unreasonably denied within the 48 hour time constraint as long as it does not create overtime. Full-time officers utilizing such personal leave shall have said leave time charged against their unused sick leave. No more than half of a squad may off during any given time (*i.e.*, a four officer squad may only have two officers off at a time). The Chief may deny personal leave requests based upon the operational need of the department.

6.05 Shooting Incident/Death of Partner. Each officer involved in a shooting incident or who suffers the death of a partner in the line of duty shall be given two weeks paid leave. The officer will be eligible for counseling as provided in the Borough's EAP Plan or through other health plan benefits.

## **ARTICLE VII - MISCELLANEOUS PROVISIONS**

7.00 Physical Examinations. The Borough shall require each officer to undergo an annual physical examination to ensure their fitness for duty. Such examination shall be conducted by a physician chosen and paid by the Borough. The physical examination form and criteria shall be the same as is utilized by the Municipal Police Officers Education & Training Commission in screening applicants for Act 120 training.

7.01 Uniforms. The Borough shall provide each officer with a complete array of uniforms and equipment, including shoes and authorized caps (baseball type), which shall be procured at an establishment stipulated by the Borough. The Borough shall also provide each

officer with dry cleaning services for all such uniforms. The Chief of Police shall institute and/or modify Uniform Policies regarding the growth and appearance of facial hair.

Each officer shall have an annual allowance of \$300 to purchase equipment such as flashlights, batons, boots, and ammunition, etc. This provision is not intended to alter in any way the Borough's duty to provide all equipment as set forth above. The Borough shall provide operating radio transmitters to each officer.

7.02 Body Armor. Upon written request, the Borough shall provide body armor to personnel covered by this Agreement. Affected employees who fail to wear armor on duty, without prior written permission, are subject to discipline, up to and including suspension; provided that the Borough shall, upon timely written request, maintain and/or replace that body armor in accordance with the manufacturer's recommendations.

7.03 Personal Firearms/Weapon. Officers can choose to use their own personal firearms while on duty in their official capacity as an officer. If an officer chooses to use their personal firearm or other authorized weapon, the Borough will take NO responsibility if the personal property is in any way damaged when used during a shift or when serving in any official capacity as a Borough officer.

7.04 Damaged Clothing/Property. In the event that an officer has their personal clothing and/or property damaged or destroyed in the line of duty, they may submit a request to the Chief of Police for reimbursement for same, and such request shall be reviewed by the Mayor and the Safety Committee. A request for reimbursement shall not be unreasonably denied.

7.05 Education/Training. Based upon the needs of the department, the Chief may make training opportunities available to officers. Training opportunities include, but are not limited to, online classes and in-person classes conducted at Borough-owned facilities or at outside locations. The Chief shall have the sole discretion to designate who will attend such training opportunities.

The Borough shall reimburse an officer for the use of their personal vehicle while attending any approved school or training, at the prevailing federal rate; however, such reimbursement shall only be granted for one vehicle. When an officer has received approval for attending schooling/training, and the fee(s) for same does not include food or lodging, the officer shall be reimbursed for the cost of reasonable lodging expenses and a meal allowance of twenty

dollars (\$ 20.00) for non-overnight status or thirty dollars (\$30.00) for overnight status, as the case may be. An officer who is approved to attend such schooling shall be paid at their regular rate (not overtime) for all such schooling, including necessary travel time.

It is further understood and agreed that each full-time officer shall be afforded paid special training/schooling leave for attendance at police related schools or other similar training endeavors, which schooling/training is intended to enhance an officer's proficiency as a police officer for the Borough. Said special training/schooling leave shall be for a maximum of four (4) days and shall not be charged against any other type of leave or benefit. It is also understood and agreed that any training or schooling which is mandated by the Commonwealth shall not be counted toward or charged against the foregoing special training/schooling leave. Officers may identify, and request leave to attend, such courses, and requests to utilize these four (4) days for the intended purpose shall not be unreasonably denied. An officer attending school or training on a scheduled work day will be required to complete the twelve (12) hour shift unless approved by the Chief of Police.

7.06 Firearms Training & Qualification. Full-time officers, and part-time officers not provided what the Chief of Police finds to be equivalent by their primary employer, shall be afforded a semi-automatic firearms refresher qualifications course with all department-issued or approved weapons.

The qualification shall take place on duty, at the Borough's firearms range, or a location approved by the Chief of Police, Mayor and Safety Committee. The Borough shall bear the expense of equipment and ammunition, and provide each affected officer with new, factory-fresh ammunition at the time of each qualification session. Ammunition previously issued by the Borough shall be utilized for qualification or returned to the Borough, at the Chief of Police's direction.

7.07 Pension Board & Pension Plan. The employee contribution to the pension plan will be set at 5%.

The Association shall designate one of its members to the Borough Pension Board, and the Borough shall appoint such delegate of the Association as a full member of the Board, with voice and vote, pursuant to the Pension Ordinance which was in existence on the effective date of this Agreement. In addition, it is agreed that the entire Police Pension Plan shall be regularly reviewed by the Borough Pension Board, and the Pension Board Actuary shall completely review

the Borough's Police Pension Plan on an annual basis, and such actuary shall advise the Board as to what improvements, modifications, etc., if any, may be made to the Police Pension Plan.

Per the provisions of Act 600, if the actuarial study shows that member contributions can be reduced or eliminated without cost to the Borough, the reduction or elimination will be made. The Pension Board shall thereafter submit its findings and recommendations to the Borough Council for enactment into legislation. The Borough shall not unreasonably deny to enact such recommended improvements, modifications, etc. It is further understood and agreed that in the event that additional pension benefits beyond those currently provided under Act 600 of 1956, as amended, (53 P.S. §767, et seq.) become available, either through legislation, court ruling or interpretation, such additional benefits shall become the subject of collective bargaining between the parties, and this Agreement shall be deemed to reopen for collective bargaining for that limited purpose.

The Borough shall take the necessary steps to modify the pension ordinance to provide for the following:

- a. The Pension Board shall have the authority to vote and approve a Cost of Living Allowance (COLA) increase in any year.
- b. The years of service increment shall be increased to \$75 per year of service with a cap of \$450.
- c. Effective January 1, 2020, the Borough shall enact a three (3) year DROP program.

Except as modified hereinafter, the Borough shall contribute to the Police Pension Fund those Act 205 monies which are attributable to the Borough's employment of full-time police officers.

In the event that the pension costs of all Borough pension funds are less than the state aid which would be received under the Unit Allocation Formula, and for that reason, the Borough receives a reduced amount of state aid, equal to the amount of its pension costs, then the Borough shall be required to distribute only an amount equal to the costs of the Police Pension Fund into the Police Pension Fund. The Borough agrees that it will not make unilateral changes in the pension plan.

7.08 Funeral Expenses. In the event that an officer shall die from circumstances which arose from their performance of duty, the Borough shall bear the direct funeral expenses for

such officer, to a maximum amount of Ten Thousand Dollars (\$10,000.00). Such expenses shall include the cost of a burial plot and grave marker.

7.09 K-9 Officer. The Borough, at its discretion, may determine whether to establish a K-9 position. This Agreement will control the terms and conditions of such a position, should one exist, unless an agreement to other terms is reached between the Borough and the Association. It is specifically agreed that the K-9 officer will be paid for all approved hours worked, and that compensation for time spent with, caring for and feeding the dog will be set at three (3) hours pay per week, with such pay to be overtime pay if overtime time requirements are otherwise met.

7.10 Officers' Mail. All mail addressed to an officer shall be delivered to that officer; however, it is understood that the Borough has a right to open all incoming mail.

## **ARTICLE VIII – GRIEVANCE PROCEDURE**

8.00 Scope & Purpose. A grievance shall be any complaint that gives rise to a dispute concerning the application, meaning, or interpretation of this Agreement, or any disciplinary action. Such complaint may be resolved through the grievance and arbitration proceedings hereinafter set forth.

8.01 Procedure. Any member of the bargaining unit, or the Association on its own behalf, may process a grievance in accordance with the provisions of this Article.

Step 1: The complaint should be presented to the Chief of Police within twenty-one (21) calendar days of the time the grievant knew or reasonably should have known of the event giving rise to the dispute. The Chief of Police shall discuss the matter with the affected parties and investigate the complaint. The parties shall make a good faith effort to resolve the complaint at this level. If it becomes apparent that no resolution is possible, the grievance shall be reduced to writing and the Chief shall have seven (7) calendar days to give a written response.

Step 2: If the grievance is not resolved at Step 1, it may be appealed to the Mayor or their designated representative. The appeal shall be made in writing, and it must be presented within seven (7) calendar days of the time the response at Step 1 was due. The Mayor or designated representative shall attempt to resolve the dispute

and shall respond to the appeal within fourteen (14) calendar days after it is presented.

Step 3: If the grievance is not resolved at Step 2, it may be appealed in writing to the Borough Council within fourteen (14) calendar days of the time the response at Step 2 was due. Upon written request, preferably contained in the appeal letter at this level, the grievant shall be granted the opportunity to present their grievance at a private session with the Borough Council, which shall take place within twenty (20) days of the receipt of the appeal. The Association or the grievant, with or without representation from the Association, may present the case to Council. The appearance before Council shall take place at the earliest reasonable time convenient to all parties. Council shall respond to the grievance in writing within twenty-one (21) calendar days after hearing the matter.

Step 4: If the grievance is not resolved at Step 3, it may be appealed to arbitration by the Association upon written notice served on Council by the Association, within fourteen (14) calendar days of the time the written response at Step 3 was due. After receipt of the appeal by Council, the parties shall have ten (10) work days to select an arbitrator. If they are unable to agree upon a joint selection, they shall request a panel of arbitrators from the American Arbitration Association. Thereafter, they shall be governed by the rules of that organization throughout the arbitration procedure. Only one (1) arbitrator shall be required to hear grievance arbitration cases.

The arbitrator shall have jurisdiction and authority only to interpret, apply, or determine compliance with the provisions of this Agreement. The arbitrator shall not have the authority to add to, detract from, or alter, in any way, the provisions of this Agreement.

The decision of the arbitrator shall be final and binding on both parties. The arbitrator shall issue their final decision within thirty (30) days of the close of the hearing. Failure to do so, however, shall not void their award. Each party shall bear its own costs of arbitration. The cost of the arbitrator's fees and expenses shall be equally borne by both parties, except that the Arbitrator may assess their fees and expenses against the Borough or the Association if they shall find that either party did not make a bona fide good faith effort to resolve the grievance prior to arbitration.

With respect to the time limits contained herein, where the last permissible day falls on Saturday, Sunday or a Borough recognized holiday, that last permissible day will become the next Borough business day. All time limits contained herein may be waived by mutual agreement of the parties. Where either the Police Association or the Borough fail to pursue or respond in the time, and/or manner specified, without a mutual written waiver, the dispute shall be deemed settled on the basis of the last response; provided the issue in dispute is substantively arbitrable.

Grievances protesting discharge or discipline shall be filed directly at Step 2 of the grievance procedure. The parties shall give discharge cases priority in arbitration.

Grievants and their Association representatives shall be provided reasonable time during working hours, without loss of wages or benefits, to process grievances in accordance with the procedures outlined herein.

#### **ARTICLE IX – LIABILITY INSURANCE**

9.00 When a claim is asserted or an action brought or pending against an employee covered by this Agreement for damages on account of an injury to a person or property, and it is alleged that the act or omission of the employee which gave rise to the claim was within or without the scope of the employee's duties of employment, the Borough will, upon written request of the employee, defend the action bearing all costs, expenses, and fees related thereto, including time lost and travel related expenses such as meals and housing unless or until there is a judicial determination that such act or omission was not within the scope of the employee's duties of employment.

When a defense of the employee has been undertaken, the Borough will indemnify the employee for the payment of any judgment on the suit unless there is a judicial determination that the act or omission was not within what the employee in good faith reasonably believed to be the scope of his/her duties of employment, and the act or omission of the employee did not constitute a crime, actual fraud, actual malice, or willful misconduct.

#### **ARTICLE X – OFFICERS’ “BILL OF RIGHTS”**

- a. When an anonymous complaint is made against a Police Officer, the Borough shall have the right to investigate the complaint. If the Borough obtains no evidence to corroborate the complaint during its investigation, the complaint shall be classified as unfounded.

- b. A Police Officer, whether a subject or witness, must be informed of the nature of the interrogation at the outset of the investigation.
- c. If the Borough is investigating allegations of misconduct against an officer which could also or have given rise to the filing of criminal charges against the officer, the Borough shall not disclose or divulge any information obtained during its employment investigation to any law enforcement agency or authority investigating the criminal charges.
- d. A Police Officer who is being interviewed as part of an investigation into misconduct shall have the right to request that a fellow bargaining unit member be present at all times during the interrogation.
- e. Unless agreed upon by the Police Officer or required by law, the Borough shall not make any public comment on the factual reason for any disciplinary action brought against the Officer.
- f. If the Borough is investigating allegations of misconduct against an Officer which may give rise to civil litigation, the Borough shall not make any public comment thereon and shall not divulge any information to any law enforcement agency. The Borough may divulge information to its liability insurance carrier.

## **ARTICLE XI - SCOPE OF AGREEMENT**

11.00 General Statement. This Agreement shall constitute the understanding between the parties concerning the terms and conditions of the employment of Police Officers by the Borough, except that any rights and privileges of the Borough or benefits of the Police Officers which are not in conflict with this Agreement, shall remain in full force and effect.

The contract set forth above represents the agreement of the. The parties, by signing below, affirm that the contract set forth is accurate and genuine.



WITNESS:

POLICE OFFICERS' ASSOCIATION:

BOROUGH OF COLUMBIA:

By: \_\_\_\_\_  
Association Chairman

By: \_\_\_\_\_  
President of Council

ATTEST:

By: \_\_\_\_\_  
Association Representative

By: \_\_\_\_\_  
Borough Secretary

By: \_\_\_\_\_  
Association Chairman

**BOROUGH OF COLUMBIA, LANCASTER COUNTY, PENNSYLVANIA**

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**RESOLUTION NO. 2023-37**

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**A RESOLUTION OF THE BOROUGH OF COLUMBIA AUTHORIZING SPECIFIC SUMS ESTIMATED TO BE REQUIRED FOR THE SPECIFIC PURPOSES OF THE MUNICIPAL GOVERNMENT, HEREINAFTER SET FORTH, DURING THE YEAR 2024**

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**NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED** by the Borough Council of the Borough of Columbia, Lancaster County, Pennsylvania, as follows:

**RESOLVED**, that for the expenses of fiscal year 2024, the following amounts are hereby appropriated from the fund equities, revenues, and other financing sources available for the year 2024 for the specific purposes set forth on Exhibit A as attached. Said sums are set forth and detailed on the pages and such pages are incorporated herein as by reference.

**RESOLVED AND ADOPTED** this 12<sup>th</sup> day of December 2023 by the Borough of Columbia Borough Council.

**ATTEST:**

**Borough of Columbia Council**

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Mark E. Stivers  
Borough Manager and Secretary/Treasurer

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Heather Zink  
Borough Council President



**Borough of Columbia**

Annual Budget 2024

Resolution 2023-33

EXHIBIT A

	<b>Budget 2024</b>	<b>% change over 2023</b>
<b>Revenues</b>		
<b>General Fund (01)</b>	<b>\$ 8,632,790</b>	<b>4.13%</b>
301-Real Property Taxes	\$ 4,718,428	
310-Local Tax Act 511	\$ 1,577,948	
320-Licenses & Permits	\$ 155,844	
330- Fines & Forfeits	\$ 239,674	
340-Interest, Rent & Royalties	\$ 237,684	
350-Intergovernmental Revenues	\$ 408,952	
361-Charges for Services & Materials	\$ 98,284	
362-Public Safety	\$ 394,648	
363-Highways & Streets	\$ 232,572	
370--390-Miscellaneous Revenue & Rebates	\$ 568,756	
<b>Capital Fund (18)</b>	<b>\$ 3,969,575</b>	<b>-8.05%</b>
<b>American Rescue Fund (21)</b>	<b>\$ 639,000</b>	<b>-27.06%</b>
<b>Fund (30)</b>	<b>\$ 3,095,600</b>	<b>18.28%</b>
<b>Liquid Fuels Fund (35)</b>	<b>\$ 831,075</b>	<b>30.96%</b>
<b>Total Revenues</b>	<b>\$ 17,168,040</b>	

<b>Expenditures</b>		
<b>General Fund (01)</b>	<b>\$ 8,632,790</b>	<b>4.13%</b>
400-General Government-Elected Officials	\$ 12,100	
401-402-General Government - Admin	\$ 686,873	
403-General Government - Tax Collection	\$ 26,872	
404-General Government - Solicitor/Legal Services	\$ 152,308	
408-General Government - Engineering Services	\$ 124,800	
409-General Government- Buildings & Properties	\$ 443,029	
410-Public Safety -Police	\$ 4,159,543	
411-Public Safety - Fire	\$ 256,353	
413-Public Safety - Code Complaine	\$ 354,767	
414-Public Safety- Planning & Zoning	\$ 185,729	
415-Public Safety - Emergency Management	\$ 6,075	
426-Public Works-Recycling Collection & Disposal	\$ 79,804	
429-Public Works - WW Collection/Disposal	\$ 14,550	
430-Public Works-Highway	\$ 1,106,511	
433-Public Works-Traffic Control & Street Lights	\$ 25,000	
444-Market House	\$ 154,580	
450-Boards & Committees	\$ 15,500	
452-Contributions & Community Investement	\$ 30,000	
454-Culture- Parks	\$ 168,575	
457-Recreation Community	\$ 8,000	
471-Debt Services	\$ 621,321	
491-492- Other Financing Uses	\$ 500	
<b>Capital Fund (18)</b>	<b>\$ 3,969,575</b>	<b>-8.05%</b>
<b>American Rescue Fund (21)</b>	<b>\$ 639,000</b>	<b>-27.06%</b>
<b>Fund (30)</b>	<b>\$ 3,095,600</b>	<b>18.28%</b>
<b>Liquid Fuels Fund (35)</b>	<b>\$ 831,075</b>	<b>30.96%</b>
<b>Total Expenditures</b>	<b>\$ 17,168,040</b>	

## EXECUTIVE BRIEF REGULAR MEETING

**AGENDA DATE:** December 12, 2023

**DEPARTMENT:** Finance Department

**TITLE:** Auditor 2023-2027

**BACKGROUND AND JUSTIFICATION:** Replace current auditor due to resignation.

After careful review and consideration, I would choose Boyer & Ritter, LLC, based upon their government experience, responsiveness to our inquiry, the recommendation of our prior auditor, and the recommendation of PSAB.

**MOTION:** Please consider appointing Boyer & Ritter, LLC as the new auditor for the Borough of Columbia.

### FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2023	2024	2025	2026	2027
Operating Expense (F01)	0	\$22,500	\$23,000	\$23,750	\$24,250
Capital Expense (F18)	0	0	0	0	0
Capital Expense ARPA (F21)	0	0	0	0	0
Capital Expense (F30)	0	0	0	0	0
Liquid Fuels Exp. (F35)	0	0	0	0	0
External Revenues (Grants)	0	0	0	0	0
In-kind Match	0	0	0	0	0
<b>Net Fiscal Impact</b>	<b>0</b>	<b>\$22,500</b>	<b>\$23,000</b>	<b>\$23,750</b>	<b>\$24,250</b>

B. Recommended Sources of Funds/Summary of Fiscal Impact:

Account Number	Account Description	FY24 Budget	Current Balance	Agenda Expenditure	Balance
01-402-311	Accounting & Auditing Services	\$45,000	\$45,000	\$22,500	\$22,500

### ATTACHMENT(S):

- Boyer & Ritter, LLC, proposal for Auditing Services
- BTCPA, proposal for Auditing Services
- Hamilton & Musser, PC, proposal for Auditing Services

# Auditing Services



PREPARED FOR

## Borough of Columbia

211 House Avenue  
Camp Hill, PA 17011  
717-761-7210 :: [www.cpabr.com](http://www.cpabr.com)

CAMP HILL  
CARLISLE  
STATE COLLEGE  
CHAMBERSBURG

**SENAHID ZAHIROVIC, CPA**  
*Engagement Principal*  
[szahirovic@cpabr.com](mailto:szahirovic@cpabr.com)

**MATTHEW S. WILDASIN, CPA**  
*Consulting Principal*  
[mwildasin@cpabr.com](mailto:mwildasin@cpabr.com)

SUBMITTED BY

December 1, 2023



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December 1, 2023

Mark E. Stivers, AICP, Borough Manager  
Borough of Columbia  
308 Locust Street  
Columbia, PA 17512-1121  
Via email: [MStivers@columbiapa.net](mailto:MStivers@columbiapa.net)

Dear Mr. Stivers,

Boyer & Ritter is pleased to present this proposal to provide audit services to the Borough of Columbia (Borough) for a five-year period beginning with the fiscal year ending December 31, 2023.

### **What makes Boyer & Ritter different?**

Boyer & Ritter has substantial experience and a client-endorsed reputation in the accounting industry and especially in working with government entities.

- Boyer & Ritter is a regional firm with a distinguished record of serving state and local government entities, including divisions of the Commonwealth, counties, school districts, townships, boroughs and authorities. We serve more than 200 public sector entities throughout Pennsylvania.
- We exhibit industry leadership among government finance professionals and the CPA community through our work for conferences and on local government committees. We frequently present updates on Uniform Guidance, Information Technology, and other audit matters. Several of our Government Services Group team members are peer reviewers for the GFOA Certificate of Achievement for Excellence in Financial Reporting.

Boyer & Ritter accepts the terms, conditions, requirements, and scope of work included in the Request for Proposal and we will perform the required work within the time period identified. We would be proud to include the Borough of Columbia among our clients and look forward to the opportunity to serve your organization. Please contact us at [szahirovic@cpabr.com](mailto:szahirovic@cpabr.com) or [mwildasin@cpabr.com](mailto:mwildasin@cpabr.com), 717.761.7210 with any questions or to further discuss this proposal.

Sincerely,  
**Boyer & Ritter LLC**



Senahid Zahirovic, CPA  
Principal



Matthew S. Wildasin, CPA  
Consulting Principal

# Scope of Audit

## YOUR NEEDS. OUR SERVICES.



- ✓ understands the government industry, its challenges and opportunities
- ✓ prioritizes timely, cost-effective service and consistency of delivery
- ✓ is accessible, hands-on and collaborative in responding to client needs
- ✓ recognized technical expertise and services with a consultative approach

## AUDIT SERVICES

Boyer & Ritter will:

- Audit the modified cash basis financial statements of the Borough.
- Assist in the preparation and electronic filing of the Form DCED-CLGS-30 of the Borough.

These audits will be conducted in accordance with Generally Accepted Auditing Standards. If necessary, the audit of the Borough of Columbia will be conducted in accordance with *Government Auditing Standards* and Uniform Guidance to comply with any Single Audit requirements.

## OTHER SERVICES

Public entities that partner with Boyer & Ritter receive services that go beyond the compliance audits offered by most firms. We ensure our clients have the right information necessary to increase public engagement and enhance stakeholders' understanding of their fiscal objectives and achievements. And we commit to being accessible throughout the year with updates and to assist when our clients need it.



# Executive Summary

Requirements	Comments
<b>Independence</b>	Boyer & Ritter LLC is independent of the Borough of Columbia as defined by the American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct and the U.S. Governmental Accountability Office's Government Auditing Standards. In addition, our firm and those individuals assigned to the engagement meet the independence standards of the profession.
<b>Licensed to Practice in PA</b>	Boyer & Ritter LLC and all key professional staff are licensed for public practice in the Commonwealth of Pennsylvania. Our Pennsylvania license number is AF000340L.
<b>Firm Qualifications and Experience</b>	<p>Boyer &amp; Ritter is a mid-size accounting firm headquartered in Camp Hill, PA, with regional offices in Carlisle, Chambersburg and State College, PA. Borough work will be performed from our Camp Hill office. Boyer &amp; Ritter has invested in tools that foster connectedness and collaboration. As such, our team is experienced in using the tools necessary to conduct audits remotely. Our Government audit team uses a centralized method to ensure compliance, gauge progress, evaluate results against past audit scores, and maintain accountability.</p> <ul style="list-style-type: none"><li>• The Boyer &amp; Ritter team includes approximately 100 professionals.</li><li>• The firm's governmental audit staff includes 45 professionals firm-wide.</li></ul>
<b>Peer Review</b>	The AICPA Peer Review Program is dedicated to enhancing the quality of accounting, auditing, and attestation services performed by AICPA members in public practice. Boyer & Ritter is required to have a peer review every three years. A copy of our 2021 peer review report can be found in <b>Appendix A on page 22</b> . This review included a review of our governmental practice and government engagements.
<b>Desk Reviews and Disciplinary Action</b>	Boyer & Ritter LLC has not been subjected to any federal or state desk reviews nor has it been subjected to any disciplinary actions initiated by state regulatory bodies or professional organizations within the past three (3) years. Likewise, the Firm and all professionals representing the Firm have not been suspended or debarred by the Commonwealth of Pennsylvania.
<b>History of Contract Termination</b>	Boyer & Ritter LLC has not been subjected to contract termination for default or other incidents within the past five (5) years.

# Executive Summary

Requirements	Comments
<b>Partner, Supervisory and Staff Qualifications and Experience</b>	<p>We have formed a team that comprises the capabilities and experience we believe are indispensable for this engagement. The audit team that will be assigned to the Borough includes:</p> <p><b>Senahid Zahirovic, CPA</b>   Engagement Principal <b>Matthew S. Wildasin, CPA</b>   Consulting Principal <b>Jaclyn R. Davidson, CPA</b>   Director <b>James A. Farano, CPA</b>   Supervisor <b>James K. Pasquarette, CPA, CITP</b>   Principal and Quality Control Specialist</p> <p>All the above personnel are licensed to practice as a certified public accountant in the state of Pennsylvania. Full biographical summaries, including education, professional memberships, and professional experience, for each of these individuals can be found <b>beginning on page 17</b>.</p> <p>All professionals on the Borough engagement have extensive government audit training and experience. Additionally, they receive concentrated continuing education and have substantial knowledge and experience auditing local governments.</p>
<b>Similar Engagements with other Government Entities</b>	<p>We encourage you to contact our references <b>on page 11</b> to gain a better understanding of our commitment to relationships and meeting the needs of the clients we serve. The engagements provided were performed within the last five years.</p>
<b>Specific Audit Approach</b>	<p>An annual audit of the financial statements of the Borough will be conducted in accordance with Generally Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants.</p>
<b>Identification of Anticipated Potential Audit Problems</b>	<p>It is not unusual for problem areas to arise at the outset or during an audit. Boyer &amp; Ritter makes every effort to work collaboratively with clients throughout the audit process to mitigate time delays and other inefficiencies. See <b>page 9</b> for the full list of potential audit problems.</p>

# Audit Timeline

The following table presents our proposed timeline of key dates for approaching the engagement and its ultimate completion. We would expect to agree with you on a more detailed timeline similar to this upon our engagement.



Proposed Annual Timeline	
DECEMBER/JANUARY	<ul style="list-style-type: none"><li>• Planning meeting with management</li><li>• Interim audit work to document controls</li></ul>
FEBRUARY/MARCH	<ul style="list-style-type: none"><li>• Year-end fieldwork</li><li>• Wrap-up phase and presentation of draft financial statements, management letter and required communication letter</li></ul>
APRIL	<ul style="list-style-type: none"><li>• Presentation to the Board</li><li>• Delivery of final financial statements, management letter, and required communication letter</li><li>• Filing of DCED CLGS-30 report by April 1</li></ul>

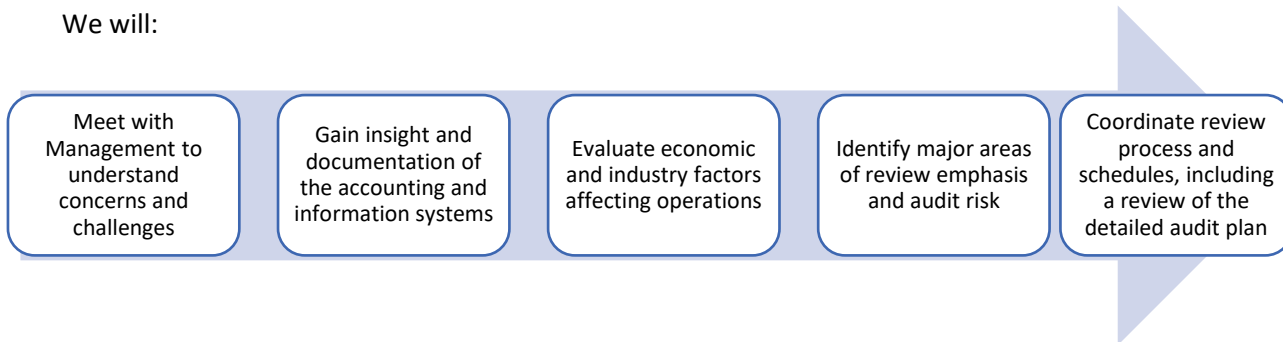
# Audit Approach

Boyer & Ritter's tailored audit approach begins with a review of the Borough's operations and then we adapt our procedures to respond. The benefit to your organization is a customized and less costly independent audit performed by some of the industry's most experienced professionals.

## DEVELOPING THE AUDIT PLAN

We believe that one of the keys to an efficient and quality audit is to spend substantive time up-front in planning and communication with the Borough. This process includes identifying audit strategies and accounting issues. It is important to develop an overall approach that will keep the audit focused. Equally important is that we provide your people with an understanding of what is expected from them to minimize disruptions during their internal work schedules.

We will:



## RISK ASSESSMENT PROCESS

- Assess inherent risks at the financial statement and account balance level
- Evaluate internal control structure and the subsequent assessment of control risk
  - We achieve this by meeting with the transaction cycle process owners throughout the Borough, documenting the controls that management identifies as being critical to achieve its financial reporting and compliance objectives. We will work closely with your finance officers and process owners to understand their perspectives on reporting risks, as well as the risks of fraud, waste, and abuse.
- Determine effectiveness of analytical procedures in controlling and detecting risk, including fraud

# Audit Approach

## IMPLEMENTATION OF OUR AUDIT APPROACH – GENERAL

- Our audit approach is technology based, using field audit software programs to simplify the routine aspects of audit work. This allows us to keep costs down and provide a high-quality product.
- We always keep management apprised of potential findings and changes throughout the audit process.

## IMPLEMENTATION OF OUR AUDIT APPROACH - FINANCIAL AUDIT

- Our immediate focus for each audit area is the results of our internal control effectiveness assessments. Our internal control assessments and testing over areas such as cash receipts, cash disbursements, payroll, budgeting, and financial close processes guide our approach and the required level of testing in each area.
- Based on our internal control effectiveness assessments, we approach each account balance and compliance area to obtain additional, direct evidence of the amounts in the financial statements. We use a wide variety of audit tests, including analytical procedures, inquiry and confirmation, inspection, observation, recalculation and reperformance, using both statistical and non-statistical sampling, as we match the type and level of testing to the nature and materiality of the accounts presented in the financial statements.
- Ultimately, we conduct our audit as blueprinted in our customized planning and risk assessment processes, guided by our professional standards.

### MANAGEMENT LETTER



One of the major benefits of employing outside auditors is the opportunity for management to receive comments about various aspects of their operations from qualified independent professionals. Boyer & Ritter will deliver a Management Letter that prioritizes our recommendations to help you take advantage of specific opportunities to promote operational efficiency, and may help achieve strategic and financial goals for your organization.

If we believe a situation is developing, we will offer to investigate and provide recommendations. If a formal project to address the problem is required, we will define the approach, execute the assignment, and assist with implementation.

# Audit Approach

## AUDIT CONCLUSION

Boyer & Ritter will meet with the Borough officials as requested and staff members to present the results of our audit and discuss relevant issues and findings. **Senahid Zahirovic, the Engagement Principal**, will be actively involved throughout the entire audit and will be present as the audit results are presented to Borough officials.

## IDENTIFICATION OF POTENTIAL PROBLEM AUDIT AREAS

It is not unusual for problem areas to arise at the outset or during an audit. Boyer & Ritter makes every effort to work collaboratively with clients and throughout the audit process to mitigate time delays and other inefficiencies.

### Potential problem areas may include:

- **Incomplete working papers and support provided to the audit team.** Boyer & Ritter uses a secure document upload portal called Suralink which allows for all documents to be uploaded for auditor review prior to beginning of fieldwork.
- **Delays in preparedness for the audit.** Boyer & Ritter will help to identify areas that are not “audit ready”. We will present to management the list of tasks needing to be completed and help identify the staff responsible to assist. We will work together to develop an agreed upon timeline including any timing adjustments for completion of the audit.
- **Findings.** If the agency has audit findings the auditor will review the potential issues with the program person(s) responsible for the area in question to ensure that our interpretation of the standards/guidelines are correct and that we had all relevant information to complete the test and form the conclusion.

# Professional Fees

Our fees are based to a large extent on the quality and timeliness of the work prepared by your staff and the amount and complexity of general-ledger adjustments required. Our goal is to continue to be your partner for the long term and we are committed to reaching fee arrangements that are mutually agreeable. We have estimated our fees as follows:

Services to be Provided for the Borough of Columbia	2023	2024	2025	2026	2027
Audit of financial statements of the Borough of Columbia in conformity with auditing standards generally accepted in the United States of America.	\$22,500	\$23,000	\$23,750	\$24,250	\$24,750

## Additional Service

It is our understanding the Borough will prepare all working papers and reconciliations necessary to complete a timely and efficient audit. Boyer & Ritter reserves the right to increase the estimated fees if working papers and reconciliations are not available in a timely manner to begin and complete the audit.

When a Single Audit in accordance with Uniform Guidance is required, our fees for this service will be billed at \$5,000; rate includes the audit of up to two major programs. If additional major programs are required to be audited, each additional major program will be billed at \$2,000 per major program. For purposes of this agreement, clustered programs shall be viewed as one program.

We recognize that it is our responsibility to maintain fees at a level that is highly competitive, but also enables us to provide the high quality, responsive service to which we are committed and that you expect. Routine conversations about transactions or technical matters that do not require significant time investment are included in our base fees.

Time incurred in research, accounting or other significant matters that are mutually agreed to be outside the scope of the fee arrangement would be billed at our standard hourly rates as noted below. Such matters may include, but are not limited to:

- Maintenance of capital assets and depreciation schedules
- Submission of information required pursuant to continuing disclosure requirements
- Calculations and accounting for pension and OPEB in accordance with GASB No. 68 and 75
- Assistance with implementation of future GASB standards

Standard Hourly Rates Effective 10/1/2023	Amount
Principal	\$330 - \$425
Director	\$250 - \$400
Manager	\$185 - \$250
Supervisor	\$160 - \$215
Associate / Senior Associate	\$130 - \$135
Paraprofessional	\$115 - \$150

**If our estimates are not in line with comparable proposals or your expectations, we welcome the opportunity to discuss our assumptions and methodologies with you.**



*\* Standard billing rates will increase approximately 3% per year.*

# Similar Engagements with other Governmental Entities

We encourage you to contact our references to gain a better understanding of our commitment to relationships and meeting the needs of the clients we serve. Additional references are available upon request.



Client Name	Phone Number
<b>Philadelphia Parking Authority</b> Jonathan McGuire, Controller 701 Market Street, Suite 5400, Philadelphia, PA 19106 <b>Services Provided:</b> Financial Audit <b>Engagement Partner:</b> Matt Wildasin, CPA and Senahid Zahirovic, CPA	215-683-9638
<b>Town of Bloomsburg</b> Lisa Dooley, Town Manager/Secretary/Treasurer 301 E. 2 <sup>nd</sup> Street, Bloomsburg, PA 17815 <b>Services Provided:</b> Financial Audit, Single Audit, DCED-CLGS-30 Filing <b>Engagement Partner:</b> Senahid Zahirovic, CPA	570-784-7123 x123
<b>East Hanover Township and Municipal Authority</b> Paul K Cornell, Township Manager 8848 Jonestown Road, Grantville, Pennsylvania 17028 <b>Services Provided:</b> DCED-CLGS-30 Audit, DCED-CLGS-04 Audit <b>Engagement Partner:</b> Jaclyn Davidson, CPA	717-469-0833 x204
<b>County of Cumberland</b> Robert Dagrosa, 1 <sup>st</sup> Deputy Controller 1 Courthouse Square, Carlisle, PA 17013 <b>Services Provided:</b> ACFR Audit, Single Audit, Agreed-Upon Procedures <b>Engagement Partner:</b> Matt Wildasin, CPA	717-240-6185
<b>Uwchlan Township</b> Susan M. Bernhard, Treasurer 715 North Ship Road, Exton, PA 19341 <b>Services Provided:</b> Financial Audit, DCED-CLGS-30 & DCED-CLGS-04 Filing, Government Auditing Standards Audit <b>Engagement Partner:</b> Senahid Zahirovic, CPA	570-784-5422
<b>Borough of Danville</b> Brindy Mordan, Borough Manager/Finance Director 463 Mill Street, Danville, PA 17821 <b>Services Provided:</b> Financial Audit, DCED-CLGS-30 Filing <b>Engagement Partner:</b> Senahid Zahirovic, CPA	570-275-3091



# State and Local Government Experience

## School Districts

Berks Career & Technology Center  
Camp Hill SD  
Cumberland Valley SD  
Cumberland Perry Career & Tech Center  
Dauphin County Technical School  
Derry Township SD  
Dover Area SD  
East Pennsboro Area SD  
Elizabethtown Area SD  
Lancaster County Career & Tech Center  
Manheim Township SD  
Mechanicsburg Area SD  
Middletown Area SD  
Millersburg Area SD  
Palmyra Area SD  
South Eastern SD  
South Middleton SD  
Susquehanna Township SD  
West Perry SD  
West Shore SD  
Central Fulton SD  
Fannett-Metal SD  
Forbes Road SD  
Fulton County Center for Career & Tech  
Shippensburg Area SD  
Southern Fulton SD  
South Western SD  
Greenwood SD  
Juniata County SD  
Sugar Valley Rural Charter School  
Tyrone Area SD

## Commonwealth of Pennsylvania

PA Commission on Crime & Delinquency  
PA Office of Inspector General  
PA Department of Education  
PA Emergency Management Agency  
PA Department of Revenue  
PA Department of Environmental Protection  
PA Department of Conservation and Natural Resources  
PA Department of Labor & Industry  
General Assembly of PA  
PA Turnpike Commission

## Municipalities

Abbottstown Borough  
Borough of Danville  
Borough of Highspire  
Borough of Lewisberry  
Borough of Marysville  
City of Harrisburg  
East Hanover Township  
East Pennsboro Township  
Elizabethtown Borough  
Fayette Township  
Orrstown Borough  
Town of Bloomsburg  
Uwchlan Township  
Antrim Township  
Borough of Carroll Valley  
Borough of Greencastle  
Borough of Mercersburg  
Borough of Mont Alto  
McConnellsburg Borough  
Peters Township Supervisors  
Washington Township  
Brown Township Sewer Fund  
Borough of Juniata Terrace  
Derry Township

## Counties

County of Cumberland  
County of Dauphin  
County of Juniata  
County of Lebanon  
Centre County Industrial Dev.  
Cumberland County Industrial  
Dauphin County Prison  
District Justices of County of Cumberland

## Authorities

Danville Municipal  
East Hanover Township  
East Pennsboro Township  
Elizabethtown Development Highspire  
Loysville Village Municipal  
Philadelphia Parking  
Reading Parking  
Swatara Township  
Town of Bloomsburg  
West Shore Area  
Antrim Township Municipal  
Guilford Township  
Mont Alto Municipal  
Possum Valley Municipal  
Brown Township Municipal  
Derry Township Sanitary Sewer  
Lewistown Parking  
Mifflin County Airport  
Mifflin County Hospital  
Mifflin County Solid Waste  
Spring Township Water  
State College Borough Water

## Tax Collection Committees

Allegheny County Southeast Tax  
Allegheny North TCC  
Bedford County TCC  
Bucks County TCC  
Chester County TCC  
Clarion County TCC  
Clearfield County TCC  
Keystone Collections Group  
Dauphin County TCC - FS Audit  
Delaware County TCC  
Forest County TCC  
Greene County TCC  
Lebanon County TCC  
Mifflin County TCC  
Mifflin County TCC - LST  
Northampton County TCC  
Northumberland County TCC  
Tioga County TCC  
York Adams Tax Bureau

# Client Feedback



*Our organization has utilized the services of Boyer & Ritter for over 25 years and, in that time, we have been served by many different CPAs from the firm however, all have been consistently well-versed, organized and excellent communicators. Every "team" that we have been assigned has been a "perfect fit" for our staff. I really can't say enough good things about Boyer & Ritter.*

**Municipal Authority of the  
Town of Bloomsburg**

*Always quick at responding. Communicative during off periods even. Truly cares about the relationship/ service quality.*

**Town of Bloomsburg**

*My highest rating of Boyer & Ritter is based on years of quality, reliable and responsive service - as an audit client of Boyer & Ritter.*

**The County of Cumberland**

*Boyer & Ritter is a valued partner to the Borough of Danville. We enjoy our relationship and always receive quality service from everyone we are involved with at the firm.*

**Borough of Danville**

*The team assigned to our audit is always knowledgeable, professional and approachable. They address our unique needs and are accessible year-round. We couldn't be happier with their services.*

**Danville Municipal  
Authority**

*We very much appreciate the firm's overall strong professional working knowledge in assisting with what is needed for successfully working thru the audit engagement.*

**City of Harrisburg**

*As Team PA's CFO, I interact with the B&R audit team frequently. Their service has been outstanding. ...based upon my many years of experience in working with CPA firms, I say with 100% confidence that there is clearly something exceptional about the feel of Boyer & Ritter. Their services are delivered in a very courteous, professional, and respectful manner that is unmatched in my other experiences. I believe they excel in providing what is most desired by clients: solid technical services built upon a deep and fulfilling relationship.*

**Team Pennsylvania  
Foundation**

*They have improved us as accountants, which has benefited the Parking Authority and ensured our financial success year after year. They understand the tenet of leadership that in order to get 100% from the client, they have to give 200% - and THEY DELIVER! The Boyer & Ritter team including Senahid Zahirovic are all worthy of notable mention as they add to the fabric that is Boyer & Ritter. They take client engagement to a new level – a level of superior sustained performance and one that equals success for the CPA-Client Partnership. Engage Boyer & Ritter with confidence!*

**Philadelphia Parking  
Authority**

# Quality Assurance

## AUDIT QUALITY CENTER

Key components of our quality commitment include active membership in the **American Institute of Certified Public Accountants' Governmental Audit Quality Center**. Membership in this organization requires firms to maintain a system of quality control, designate a firm practice leader for those engagements, and provide a minimum level of industry specific training annually.



## CLIENT ASSURANCE

- The Engagement Principal will be consistent throughout the term.
- Every product issued to the Borough of Columbia will go through an extensive review that includes approval and sign-off by two principals.
- Individuals with primary engagement responsibility will have an appointed alternate who can step in if needed.
- Staff assignments match the unique requirements of the individual project performed.
- We request feedback on our team and on matters that may need special attention.
- Boyer & Ritter will continue to undergo an independent quality control peer review of our practice administered by the AICPA.
- Boyer & Ritter will communicate any staffing changes on the engagement.

# Technology and Data Security

We believe we provide an attractive balance of cost, resources and expertise to effectively meet and exceed your needs. We are more than accountants, we are business people; our goal is to help clients maximize success.

## PROGRESSIVE TECHNOLOGY = ENHANCED EFFICIENCY

We strongly emphasize the use of technology to improve the efficiency and effectiveness of the audit process. We use what we consider to be progressive technology to achieve a highly-effective and efficient audit as well as a paperless process.

- **IDEA® Data Analysis Software** for journal entry testing, sampling, and other detective testing.
- **Suralink** for client request lists and for secure file transmission
- **CaseWare**, a paperless audit software tool that allows all users to access the same audit file simultaneously and remotely. This allows for more timely review and supervision and remote access when needed.



The Suralink interactive file portal is:



Suralink streamlines the tools we use to efficiently request and receive information from you.

---

**Secure:** encrypted to protect the files you upload

---

**Collaborative:** view the list of files we need from you and simply drag and drop them from your computer

---

**Web-based:** no software to install and supports all file types

---

**Real-time:** assign, manage and track information exchanged

---

## FOCUSED ON YOUR ORGANIZATION'S SUCCESS

We search for opportunities that may have been missed and stay abreast of trends that may affect you and advise accordingly. We take extra precautions to ensure as little disruption as possible. The engagement team is carefully selected based on background, experience and skill. We believe this combination enables us to deliver an exceptional level of service. After the audit, we continue to remain available as needed to ensure total client satisfaction.

# Access to Strategic Partners

Boyer & Ritter experts serve as go-to consultants and business advisors to our clients. From risk management assessment and internal audit support to fraud and forensic expertise and retirement plan compliance, Boyer & Ritter provides clients with access to in-house experts and partnership organizations with unparalleled knowledge to save you time and money in problem solving and prevention.

Boyer & Ritter is an independent member of the **BDO Alliance USA**, a nationwide association of independently owned local and regional accounting, consulting and service firms with similar client service goals. The BDO Alliance USA presents an opportunity for firms to expand services to clients without jeopardizing our existing relationships or our autonomy by accessing the resources of BDO USA, LLP and other Alliance members. The BDO Alliance USA is a subsidiary of BDO USA, LLP, a Delaware limited liability partnership.



## **STRATEGIC BUSINESS PARTNERS TO SERVE THE MANY ASPECTS OF YOUR OPERATIONS**

Boyer & Ritter aligns itself with business partners that allow us to support clients beyond traditional tax and business consulting services. From information technology resources, to human resource consulting, to developing retirement plans, our trusted business partners offer best-in-class service to clients who need them.



**Lattimore Black Morgan & Cain (LBMC) Technology Solutions** provide IT auditors who have experience assessing internal controls against all the major frameworks, giving them a more targeted understanding of your risks.



**Cornerstone Insurance and Consulting Group** offer human resource support services, such as human resource assessment, hiring and regulatory compliance.



**LeTort Management and Trust** deliver comprehensive, coordinated solutions such as qualified retirement plan services and personal financial services for business and individual clients.

*Boyer & Ritter has the experience and resources to assist your organization in all aspects of operation.*



Senahid has experience providing audit and accounting services for government and closely held business clients.

He is responsible for the daily operations of engagements, as well as assisting with the development and implementation of an effective work plan to accomplish stated objectives to meet and exceed client expectations.

Senahid's practice areas include:

### **External Audit**

- Developing and implementing engagement work plans in order to successfully complete audits
- Reviewing and testing clients' internal controls and overall compliance with Generally Accepted Auditing Standards (GAAS), Generally Accepted Government Auditing Standards (GAGAS), and Uniform Grant Guidance (UGG).
- Performing audit procedures to gain sufficient knowledge to support the audit opinion issued
- Preparing and reviewing clients' financial statements
- Providing advice, information and research to clients to assist in their management responsibilities
- Serving as a team member for large and complex audits, including the Single Audit of government programs.

### **Tax Services**

- Performing accounting services for closely held businesses in preparation for annual tax filings
- Preparing federal and state tax filings for closely held corporations, partnerships, and individuals

### **Education and Certifications**

- Bachelor of Science in Business Administration, Accounting, Bloomsburg University
- Career Concentration in Fraud Examination, Bloomsburg University
- Certified Public Accountant (CPA)

### **Professional and Community Affiliations**

- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Pennsylvania Institute of Certified Public Accountants (PICPA)
- Member of the Government Finance Officers Association's (GFOA) Certificate of Achievement For Excellence In Financial Reporting Program Special Review Committee
- Graduate of the Leadership Harrisburg Area Community Leadership Series, Class of 2017
- Member of Harrisburg Young Professionals
- Treasurer of Crime Stoppers of Dauphin County



Matt is chair of the Government Services Group. Matt has extensive experience providing audit and consulting services for government entities, such as townships, boroughs and school districts. He has experience auditing earned income tax funds and is familiar with Pennsylvania Acts 511, 50, 24, 166 and 72, and Act 32. He is current with all governmental reporting and newly issued standards. Matt is also a Technical Reviewer on the GFOA's Certificate for Achievement in Excellence in Financial Reporting (CAFR) Review Committee.

Matt serves on the firm's Executive Committee and as a Chief Growth Officer.

## Education and Certifications

- Bachelor of Science Degree, Accounting, Liberty University
- Certified Public Accountant (CPA)

## Professional and Community Affiliations

- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Pennsylvania Institute of Certified Public Accountants (PICPA)
- Member, Government Finance Officers Association (GFOA) and GFOA-PA
- Chair, PICPA School District Conference
- Past president of PICPA's South Central Chapter
- PICPA Ethics Committee
- Past chair of PICPA's Emerging CPAs Committee
- Served as a member of PICPA's CPA Image Enhancement Committee, Member Needs Assessment Survey, Community Involvement and Social Responsibility Committee, and PICPA's South Central Chapter Executive Committee
- Board of Directors and Finance Committee, Ronald McDonald House Charities of Central PA
- Board of Directors and Past President, Hershey Little League

## Speaking Engagements

Matt lectures at numerous seminars for in-house professionals, clients and business organizations. Seminar topics include Generally Accepted Auditing Standards (GAAS) and Generally Accepted Government Auditing Standards (GAGAS) updates. Matt has conducted compliance audit trainings for a variety of groups sponsored by PICPA.



**Jaclyn R. Davidson, CPA**

Manager  
Camp Hill Office  
jdavidson@cpabr.com | 717-761-7210



## Summary of Experience

Jaclyn is a member of Boyer & Ritter's Government Services Group and Not-for-Profit Services Group. She has over 10 years of experience providing audit, accounting, and consulting services. Jaclyn specializes in audits of governmental organizations, which includes a focus in the school district and local government sectors. She also has extensive experience working with clients subject to the Single Audit Act.

Jaclyn is responsible for the daily operations of the engagement, as well as developing and implementing effective work plans to accomplish stated objectives.

Jaclyn's practice areas include:

### External Audit

- Developing and implementing engagement work plans to successfully complete audits
- Reviewing and testing clients' internal controls and overall compliance with Generally Accepted Auditing Standards (GAAS), Generally Accepted Government Auditing Standards (GAGAS) and Uniform Grant Guidance (UGG)
- Performing audit procedures to gain sufficient knowledge to support the audit opinion issued
- Preparing clients' financial statements
- Providing advice, information and research to clients to assist in their management responsibilities

### Education and Certifications

- Bachelor of Science Degree, Accounting, Shippensburg University
- Licensed as a Certified Public Accountant (CPA) in Pennsylvania

### Professional Affiliations

- Member, Pennsylvania Institute of Certified Public Accountants (PICPA)
- Ronald McDonald House Charities of Central Pennsylvania, Finance Committee, Member
- 2017 Graduate of Franklin County Leadership



www.cpabr.com





James joined Boyer & Ritter in 2019 and provides accounting and auditing services for government clients. He has experience working with clients who are subject to the Single Audit Act and the latest requirements issued by Governmental Accounting Standards Board (GASB), such as school districts, municipalities, government agencies and not-for-profit entities. James frequently works with clients to develop audit procedures designed to assess potential issues, covering a variety of factors including inherent, control and detection risks.

### **Personal**

He enjoys sports, video games, and spending time with family and friends. He has two dogs, Josie and Dexter, that demand a lot of his attention. He will soon marry his fiancé, Sabrina, and the couple looks forward to buying their first house.

James' practice areas include:

### **External Audit**

- Developing and implementing engagement work plans to successfully complete audits
- Reviewing and testing clients' internal controls and overall compliance with Generally Accepted Auditing Standards (GAAS), Generally Accepted Government Auditing Standards (GAGAS) and Uniform Grant Guidance (UGG)
- Performing audit procedures to gain sufficient knowledge to support the audit opinion issued
- Preparing clients' financial statements
- Providing advice, information and research to clients to assist in their management responsibilities

### **Education and Certifications**

- Bachelor of Science Degree, Business Administration, Accounting, Bloomsburg University
- Masters of Accountancy Degree, Accounting, Bloomsburg University
- Licensed as a Certified Public Accountant (CPA) in Pennsylvania

### **Professional Affiliations**

- Member, Pennsylvania Institute of Certified Public Accountants (PICPA)
- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Government Finance Officers Association (GFOA)
- Member, Pennsylvania Association of School Business Officials (PASBO)
- Member, Harrisburg Young Professionals (HYP)



## James K. Pasquarette, CPA, CITP

Principal  
Camp Hill Office  
jpasquarette@cpabr.com | 717-761-7210



Jim is a principal of Boyer & Ritter and serves the auditing and accounting needs of clients in various industry groups. Jim serves as the firm's Coordinator of Accounting and Auditing Services and is responsible for the implementation of the firm's accounting and auditing approaches. He is also actively involved in the development and teaching of professional and educational courses for the firm.

Jim is responsible for the firm's Quality Control Review Program and provides firmwide technical support and performs engagement quality control reviews on the firm's audit and accounting engagements. He also performs peer reviews for other firms through the American Institute of Certified Public Accountants (AICPA) Peer Review Program.

### Education and Certifications

- Bachelors of Science in Accounting, Clarion University
- Certified Public Accountant (CPA)
- Certified Information Technology Professional (CITP) credential, recognizing the knowledge of information relationships and supporting technologies in the accounting profession

### Professional Affiliations

- Member, AICPA
- Member, Pennsylvania Institute of Certified Public Accountants (PICPA)
- Member, PICPA Peer Review Committee, which is responsible for implementing the AICPA's Peer Review Program in Pennsylvania and Delaware
- Member, PICPA IT Assurance Committee and its CITP Outreach and Student Outreach Subcommittees
- Member and Secretary, Kiwanis
- Works with youth service leadership programs in the West Shore and East Pennsboro School Districts
- Advisor, Red Land High School Key Club and the East Pennsboro Elementary School K-Kids Club
- Advisory Board Member, Salvation Army Harrisburg



# Appendix A: Peer Review Letter

## Briscoe, Burke & Grigsby LLP CERTIFIED PUBLIC ACCOUNTANTS

### Report on the Firm's System of Quality Control

December 22, 2021

To the Partners of Boyer & Ritter, LLC  
and the Peer Review Committee of the Pennsylvania Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Boyer & Ritter, LLC (the firm) in effect for the year ended March 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.


#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, and an examination of a service organization [SOC 1 engagement].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Boyer & Ritter, LLC in effect for the year ended March 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Boyer & Ritter, LLC has received a peer review rating of *pass*.

  
Briscoe, Burke & Grigsby LLP  
Certified Public Accountants



**B&R** Boyer & Ritter LLC  
Certified Public Accountants and Consultants  
FOCUSED ON YOUR FUTURE

**Camp Hill**

211 House Avenue  
Camp Hill, PA 17011  
717.761.7210

**Carlisle**


1 East High Street  
Carlisle, PA 17013  
717.249.3414

**Chambersburg**

1137 Kennebec Drive  
Chambersburg, PA 17201  
717.264.7456

**State College**

1600 University Drive  
State College, PA 16801  
814.234.6919



**Proposal for  
Independent Auditing Services**

# **Columbia Borough**

December 1, 2023

Submitted to:  
Columbia Borough Council

Prepared by:  
Nicholas Shearer, CPA, CGFM, CFE, Shareholder  
Hamilton & Musser, P.C.  
176 Cumberland Parkway  
Mechanicsburg, PA 17055  
717-697-3888 ext. 134  
nshearer@hnmcpas.com



**Proposal for Independent Auditing Services For  
Columbia Borough**

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# HAMILTON & MUSSER, PC

*Certified Public Accountants • Consultants to Management*

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DAVID A. HAMILTON, CPA • BARRY E. MUSSER, CPA, CFP® (1959 - 2020)  
JAMES A. KRIMMEL, MBA, CPA, CFE, CFF • ROBERT D. MAST, CPA • WILLIAM P. ASHMAN, CPA  
NICHOLAS L. SHEARER, CPA, CGFM, CFE • LISA M. STATLER, CPA • MATTHEW A. WITMER, CPA

December 1, 2023

To the Council Members of  
Columbia Borough  
308 Locust Street  
Columbia, PA 17512

Thank you for the opportunity for Hamilton & Musser, P.C., CPAs to submit a proposal for the audit of Columbia Borough (the Borough). Hamilton & Musser, P.C., CPAs has significant experience in auditing State and Local governments along with other governmental entities.

We believe, and our clients will testify, that we provide value-added audit services to all of our clients. Hamilton & Musser, P.C., CPAs has built an audit practice to effectively serve State and Local governments and other governmental entities like the Borough, and has an excellent record of quality service. We understand the services requested in the Request for Proposal and understand the regulatory requirements of the Borough. Hamilton & Musser, P.C., CPAs is a firm of CPAs and meets the independence standards of the GAO Standards for Audit. We are committed to provide staffing and supervision adequate to meet all deadlines of the Borough. The proposal and cost schedule will be valid and binding until December 31, 2023 following the proposal due date and will become part of the contract. However, due to the significant demand for municipal audit services, we may rescind this proposal at any time due to availability and acceptance of Hamilton & Musser's audit services from other municipalities.

As the person responsible for the audit practice of Hamilton & Musser, P.C., CPAs, my contact information is as follows:

Nicholas L. Shearer, CPA, CGFM, CFE  
Audit Shareholder  
*(Authorized to bind the Firm to this Proposal)*

Hamilton & Musser, P.C.  
176 Cumberland Parkway  
Mechanicsburg, PA 17055  
EIN: 23-2213999

Phone: 717-697-3888  
Fax: 717-697-6943  
Email Address: nshearer@hnmcpas.com

We are confident that the transition to Hamilton & Musser, P.C., CPAs would be a smooth one and that your decision to select our firm would be confirmed by our work and assistance to the Borough.

Thank you again for the opportunity to submit our proposal. Please contact me with any question you may have. We look forward to serving you.

Sincerely,

Nicholas L. Shearer, CPA, CGFM, CFE  
*Shareholder*

*Members of the American and Pennsylvania Institutes of CPAs*

# Proposal for Independent Auditing Services For Columbia Borough

## Business Profile – Executive Summary

Hamilton & Musser, P.C., CPAs was founded in 1986. We began providing auditing services in 1990 and audit services to municipalities in 1999. Since this time, we have grown to serve over 64 governmental entities in Central PA.

Our governmental audit team consists of two (2) shareholders, two (2) technical reviewers, ten (10) professional staff, and four (4) administrative staff. Our office is located in Mechanicsburg PA, which is 46 minutes from the Borough's office.

At Hamilton & Musser, P.C., CPAs, we specialize in providing quality audit and regulatory services to governmental entities, and we have strategically built our audit practice around these clients. Our team is highly qualified, and all believe in the purpose and values of our audit practice. These include:

**Our Purpose:** We work as a team to provide quality attest services, for the glory of God.

### Audit Team Core Values:

- Team-Centered
- Teaching Mindset
- Integrity
- Service
- Life-Work Balance

Through our memberships with the following organizations, we are able to stay current on industry trends and auditing standards:





There are three primary reasons why we are confident that Hamilton & Musser, P.C., CPAs is the best independent certified public accounting firm for your audit needs:

### **1. A Record of Governmental Entity Expertise**

Your organization expects input related to your internal operations through the annual audit process. Our expertise with governmental entities has provided the opportunity for us to develop a very thorough best-practices model for entities like Columbia Borough (the Borough) in areas such as: internal controls, fraud prevention, and financial reporting, among others. We use our time during the audit process to identify areas for improvement and communicate any findings to management and the Borough at the conclusion of our audit.

### **2. Experienced Staff on Your Engagement**

We will staff your engagement with experienced professionals. Your team will be led by Nicholas Shearer, CPA, CGFM, CFE, the governmental team leader. Nick is a Certified Government Financial Manager (CGFM) and Certified Fraud Examiner (CFE), in addition to Certified Public Accountant (CPA). These certifications provide a set of skills that uniquely qualify Hamilton & Musser, P.C., CPAs to audit governmental entities. These individual certifications and combination of certifications are not part of all CPA firms.

Each member of our governmental audit team has developed expertise in governmental accounting and auditing through their interactions with government clients and specialized continuing education. This expertise and genuine desire to serve governmental entities is quickly noticed and appreciated by our clients. the Borough will benefit from our experience and understanding of its purpose.

### **3. Client Service**

Our goal is to exceed your expectations. Our firm size allows us to work efficiently and be responsive to your staff. When you work with our firm, you are working with a firm that responds to requests, problems, or concerns immediately.

## **Additional Services**

At certain times, there may be a need for services beyond the scope of the attest services outlined in this proposal. Our qualified staff have the specialties to assist. Some examples of services Hamilton & Musser, P.C., CPAs provides are:

- Payroll Processing
- Bookkeeping Services
- Agreed-Upon Procedures
- Internal Control Review
- Fraud and Forensic Investigations
- Budgeting & Forecasting
- Outsourced CFO services

Our established record of expertise, staffing engagements with experienced staff, and focus on client service to exceed expectations delivers results. We are excited for the opportunity to assist the Borough and its mission and look forward to working with your organization.

Thank you!

# **Proposal for Independent Auditing Services For Columbia Borough**

## **Business Profile – Our Audit Team Leadership**

Your team will consist of a variety of team members assigned to your audit based on their specialized knowledge, skills, and services needed to complete the audit. Our goal is to provide a team that is familiar and consistent for each year of service.

### **Nicholas L. Shearer, CPA, CGFM, CFE – Shareholder**

Nick Shearer is a shareholder at Hamilton & Musser, P.C., CPAs, and he helps to lead the firm's audit practice. Having over 10 years of public accounting experience as an auditor and consultant to government organizations, Nick brings significant expertise to the firm's audit and consulting engagements.

Nick has received his certification as a Certified Fraud Examiner (CFE) and is a member of the Association of Certified Fraud Examiners. Nick is also a Certified Government Financial Manager (CGFM). We believe that these certifications provide Hamilton & Musser, P.C., CPAs with an ability to properly address the Auditing Standards Board's Statement of Auditing Standard Number 99 – "Consideration of Fraud in a Financial Statement Audit." It is important to recognize that these credentials are not a part of all CPA firms. *See appendix 2 to review Nick's résumé.*

Nick will serve as your In-Charge auditor for the 2023 audit then oversee the overall engagement in subsequent years.

### **Michelle Olivieri, MBA, CPA – Government Technical Reviewer**

### **Chris Shradley, CPA – Government Audit Leader**

### **Jennifer Wagner, CPA – Government Audit Leader**

### **Lauren Steffy, CPA – Government Audit Leader**

*See Appendix 2 for résumés.*

# **Proposal for Independent Auditing Services For**

## **Columbia Borough**

### **Audit Approach**

We will audit the financial statements and the DCED reports for the governmental funds, business-type funds, and fiduciary funds of the Borough as of and for the years ending December 31, 2023, 2024, and 2025. Our audits will be made for the purpose of forming an opinion on the financial statements and the DCED-CLGS-30 taken as a whole.

Our approach will begin at our interim date. We will gain an understanding of each organization's internal control structure. We will evaluate and make determinations on the following five components of the internal control structure:

1. The control environment
2. Each organization's risk assessment process
3. Each organization's process to monitor the system of internal controls
4. Information systems and communications
5. Control activities

Based on the size of the Borough, we will plan to perform a full walkthrough control test over revenue (expected and unexpected), general disbursements (check and ACH), and payroll expenses (hourly, salary, and union). Borough management has expressed that there were no findings in prior audits; therefore, our expectation as part of this proposal is that we will find zero exceptions in our testing. We will perform our tests over revenue and expenses at our interim and fieldwork dates.

# Proposal for Independent Auditing Services For

## Columbia Borough

### Work Plan and Timetable

#### Time Schedule:

December / January	Interim Work (1-2 days) (Remote)
2 <sup>nd</sup> Week in January / February	Fieldwork (1-3 days)
March	Draft of Financial Statements and DCED Reports
Three Days after Approval of Draft	Finals of Financial Statements and DCED Reports

#### Supervisory Review:

Hamilton & Musser, P.C., CPAs has an extensive review process for all of our audits. Each audit undergoes a thorough technical review process performed by our Technical Review Manager. Our financial statements and DCED reports also go through three levels of review by experienced quality control personnel. After all of these reviews, the audit, financial statements, and DCED reports will go through a final review process by the shareholder or secondary shareholder (if the first shareholder is the In-Charge).

#### Additional Information:

- Computer/Technology Capabilities and Workpaper Retention:

Hamilton & Musser, P.C., CPAs utilizes AdvanceFlow to conduct a paperless audit. We also use all Microsoft Office tools in our audit process. We conduct our audit through a secure VPN to our office, using either the client's internet or our own hotspot. All data transferred from the client to Hamilton & Musser, P.C., CPAs will be done through our secure portal or by using encrypted flash drives. All workpapers are retained for a minimum of seven years.

- Peer Review:

Hamilton & Musser, P.C., CPAs participates in the American Institute of Certified Public Accountants Peer Review Program. Every three years our firm receives a peer review from a qualified certified public accounting firm. This is an independent examination of Hamilton & Musser, P.C., CPAs' audit quality. In our most recent examination (*see copy of report – Appendix 1*), our firm received an opinion of "pass." We are proud to have received this report which is the highest quality report we could have been awarded.

- Licensing:

Hamilton & Musser, P.C., CPAs and all of our CPAs are licensed to practice in Pennsylvania. Hamilton & Musser, P.C., CPAs as a firm has not, nor have any of our individual staff members, received a complaint from the Pennsylvania State Board of Accountancy nor the AICPA / PICPA.

- Independence:

Hamilton & Musser, P.C., CPAs meets all independence requirements of the *Standards for Audit of Governmental Organizations, Programs, Activities and Functions* as publicized by the U.S. General Accounting Office of the Comptroller General with respect to the Borough.

- Current and Past Client Engagements:

Hamilton & Musser, P.C., CPAs have had no contract terminations for default or other incidents in the past five years.

**Proposal for Independent Auditing Services For  
Columbia Borough**

**Fees and Costs**

**Fee Schedules:**

<u><b>Audit Year</b></u>	<u><b>Borough</b></u> <sup>(1)</sup>
December 31, 2023	\$ 29,500
December 31, 2024	\$ 30,900
December 31, 2025	\$ 32,400

*(1) Includes audit and preparation of modified cash basis financial statements and DCED-CLGS-30 Report.*

**Our proposed fees assume a three-year commitment and allocate initial set-up costs across all three years.**

**Additional Annual Costs:**

The following costs will be added to the Borough costs above unless Columbia Borough removes these items and requirements.

1. Council Meeting Presentation – \$600
  - a. Council meetings outside of normal business hours are billed at typical hourly rates. Council meeting presentations during business hours are billed at 50% of typical hourly rates. Virtual meetings are free of charge.

The following services have **not** been included within the scope of this audit proposal. **IF** these services are required, or requested by you, they will be discussed immediately with management and will either be billed at our standard hourly rates or a new fee will be negotiated.

- A Single Audit of the Organization’s financial assistance under Uniform Guidance
- Implementation of new accounting standards
- Separate audits of federal, state or local grants or loans
- Preparation of IRS Form 1099s, annual and quarterly payroll tax returns
- Assistance in reconciling the trial balance or general ledger account, if out of balance
- Technical questions outside the scope of the audit
- Preparation of the Management’s Discussion and Analysis

**Hourly Rates by Level as of December 1, 2023:**

- Shareholder: \$ 300 per hour
- Manager: \$ 220 per hour
- Supervisor: \$ 210 per hour
- Staff: \$ 150 per hour

**Additional Requirements:**

To remain efficient year over year, we will require the following documents to be provided electronically starting with the December 31, 2023 audit.

- Bank statements and reconciliations
- Payroll reports and timesheets
- Utility billing reports
- Expense invoices



**Proposal for Independent Auditing Services For  
Columbia Borough**

**Professional Services Reference List**

**Audit Clients:**

***West Hanover Township and Authority (Dauphin County)***

Tim Houck, Finance Director  
Phone: (717) 652-4841

***West Pennsboro Township and Authority (Cumberland County)***

Evelyn Swartz, Secretary  
Phone: (717) 243-8220, ext. 101

***Millerstown Borough and Authority (Perry County)***

Karen Knellinger, Secretary/Treasurer  
Phone: (717) 589-3738

**Municipalities:**

***Cumberland County***

Dickinson Township  
Dickinson Township Municipal Authority  
Mechanicsburg Borough  
Mechanicsburg Borough Authority  
Middlesex Township Municipal Authority  
Mount Holly Springs Borough  
Mount Holly Springs Borough Authority  
New Cumberland Borough  
North Middleton Township  
Penn Township  
West Pennsboro Township  
West Pennsboro Municipal Authority  
Wormleysburg Borough

***Dauphin County***

Dauphin Borough  
Elizabethville Borough  
Elizabethville Area Authority  
Londonderry Township  
Millerstown Borough  
Millerstown Municipal Authority  
West Hanover Township  
West Hanover General Authority  
West Hanover Township Authority  
Williamstown Borough  
Williamstown Borough Municipal Authority

***Chester County***

Elverson Borough  
Elverson Borough Municipal Authority

***York County***

Carroll Township  
Conewago Township  
Dover Borough  
East Manchester Township  
Franklintown Borough  
Franklintown Borough Municipal Authority  
Glen Rock Borough  
Jackson Township  
Jackson Township Sewer Authority  
Jacobus Borough  
Mount Wolf Borough  
North Codorus Township  
Red Lion Borough  
Red Lion Municipal Authority  
Windsor Borough Authority  
Wrightsville Borough  
Wrightsville Borough Municipal Authority  
Yoe Borough

***Adams County***

Latimore Township  
Tyrone Township

***Lancaster County***

Drumore Township

**Proposal for Independent Auditing Services For  
Columbia Borough**

*Appendix 1*

*Peer Review Report*



**McGrail Merkel Quinn & Associates, P.C.**  
*CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS*

Clay Avenue Professional Plaza  
1173 Clay Avenue  
Scranton, PA 18510  
570 961-0345  
Fax: 570 961-8650  
mmq.com

## **Report on the Firm's System of Quality Control**

November 1, 2022

To the Shareholders of  
Hamilton & Musser, P.C.  
and the Peer Review Committee of the  
Pennsylvania Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Hamilton & Musser, P.C. (the firm) in effect for the year ended June 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

An independently owned member  
**RSM US Alliance**



RSM US Alliance provides its members with access to resources of RSM US LLP. RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International. Visit [rsmus.com/about-us](http://rsmus.com/about-us) for more information regarding RSM US LLP and RSM International. The RSM™ logo is used under license by RSM US LLP. RSM US Alliance products and services are proprietary to RSM US LLP.

### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Hamilton & Musser, P.C. in effect for the year ended June 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Hamilton & Musser, P.C. has received a peer review rating of *pass*.

*McGrail Merkel Quinn*  
*+ Associates, P.C.*

McGrail Merkel Quinn  
& Associates, P.C.

**Proposal for Independent Auditing Services For**  
**Columbia Borough**

*Appendix 2*

*Résumés*

# **NICHOLAS L. SHEARER, CPA, CGFM, CFE**

176 Cumberland Parkway  
Mechanicsburg, PA 17055  
(717) 697-3888

## **AUDIT / CONSULTING SHAREHOLDER**

### EXPERIENCE

#### **HAMILTON & MUSSER, P.C.** – July 2014 to Present

Significant experience in managing multiple staff audits

- Governmental Organizations
- Non-Profit Organizations

#### Reporting Services

- Non-Profit and Government financial statement reporting
- DCED-CLGS-30 preparation
- DCED-CLGS-04 preparation

#### Other Services

- Establishment/maintenance of internal controls
- Compliance with applicable laws and regulations
- Spreadsheet design
- Other accounting services

Staff Accountant – **SF & COMPANY, P.C.** – January 2013 – July 2014

Assistant to the Finance Director – **COUNTY OF ADAMS** – July 2012 – January 2013

### EDUCATION

Certified Fraud Examiner– Certification by examination – 2017

Certified Government Financial Manager – Certification by examination – 2017

Certified Public Accountant – Certification by examination – 2014

Bachelor of Science in Business Administration – **SHIPPENSBURG UNIVERSITY** – 2013

Majors: Accounting and Finance; Minor: Economics

John L. Grove College of Business Undergraduate Scholar

Member – Alpha Kappa Psi Professional Business Society

Member – Omicron Delta Epsilon Economic Honors Society

Continuing professional education to meet state requirements, GAO audit requirements as a CPA

Continuing professional education as a CGFM and CFE

### TIME DONATION

PICPA Local Government A&A Committee – January 2017 – Present

Please Live, Inc. Treasurer – October 2017 – Present

Reviewer – GFOA PAFR Program – January 2019 – Present

### MEMBERSHIPS

American Institute of Certified Public Accountants (AICPA)

Pennsylvania Institute of Certified Public Accountants (PICPA)

Association of Certified Fraud Examiners (ACFE)

## **MICHELLE OLIVIERI, MBA, CPA**

176 Cumberland Parkway  
Mechanicsburg, PA 17055  
(717) 697-3888

### **TECHNICAL REVIEW MANAGER**

#### EXPERIENCE

##### **HAMILTON & MUSSER, P.C.** – July 2017 to Present

Significant experience in managing multiple staff audits

- Governmental Organizations
- School District Single Audits
- Non-Profit Organizations
- Single Audit (non-profits, governments)

Reporting Services

- Government financial statement reporting
- Non-profit financial statement reporting
- Schedule of Expenditures of Federal Awards reporting

Other Services

- Establishment/maintenance of internal controls
- Compliance with applicable laws and regulations
- Other accounting services

Accountant – **GREENAWALT & CO, P.C.** – March 2013 – July 2017

Senior Accountant – **KPMG** – September 2011 - March 2013, February 2002 – June 2007

Outsourced Director of Finance – **MCKONLY & ASBURY** – May 2009 – February 2011

Controller – **ADEPT RESULTS** – June 2007 – November 2008

#### EDUCATION

Certified Public Accountant – Certification by examination – 2007

Master of Business Administration – **ST. BONAVENTURE UNIVERSITY** – 2002

Member – Delta Mu Delta Business Honors Society

Bachelor of Arts in International Studies – **EMORY UNIVERSITY** –1995

Continuing professional education to meet state requirements, GAO audit requirements as a CPA

#### TIME DONATION

Served on community Home Owners Association Board – January 2012 – August 2016

Central Dauphin School District Special Education Parent Advisory Committee

Volunteer with Junior Achievement

Volunteer with West Hanover Elementary School

#### MEMBERSHIPS

American Institute of Certified Public Accountants (AICPA)

Pennsylvania Institute of Certified Public Accountants (PICPA)



## **CHRISTEN SHRADLEY, CPA**

176 Cumberland Parkway  
Mechanicsburg, PA 17055  
(717) 697-3888

### **AUDIT IN-CHARGE**

#### EXPERIENCE

**HAMILTON & MUSSER, P.C.** – May 2023 to Present

Significant experience in managing multiple staff audits

- Governmental Organizations (Boroughs, Townships and Authorities)
- School District Audits
- Non-Profit Organizations
- Single Audit (non-profits, governments, and school districts)

Reporting Services

- Government financial statement reporting
- DCED-CLGS-30 preparation
- DCED-CLGS-04 preparation
- Non-profit financial statement reporting
- Schedule of Expenditures of Federal Awards reporting

Other Services

- Establishment/maintenance of internal controls
- Compliance with applicable laws and regulations
- Other accounting services

Manager – **TROUT CPA** – January 2020 – April 2023

Manager – **GREENAWALT & CO, P.C.** – May 2016 – December 2019

Director – **ZELENKOWSKIE AXELROD LLC** – June 1998 – January 2016

Audit Senior – **DEPARTMENT of the AUDITOR GENERAL** – June 1992 – June 1998

#### EDUCATION

Certified Public Accountant – Certification by examination – 1996

Bachelor of Science in Accounting and Finance – **UNIVERSITY OF PITTSBURGH, JOHNSTOWN** –1991  
Graduated Summa Cum Laude

#### TIME DONATION

Volunteer with Junior Achievement

Active with local church in Bell Choir and as a Sunday School Teacher

#### MEMBERSHIPS

American Institute of Certified Public Accountants (AICPA)  
Pennsylvania Institute of Certified Public Accountants (PICPA)  
Government Finance Officers Association (GFOA)

## **JENNIFER WAGNER, CPA**

176 Cumberland Parkway  
Mechanicsburg, PA 17055  
(717) 697-3888

### **AUDIT SUPERVISOR**

#### EXPERIENCE

**HAMILTON & MUSSER, P.C.** – August 2019 to Present

Significant experience in managing multiple staff audits

- Pennsylvania Boroughs
- Pennsylvania Townships
- School District Audits
- Non-Profit Organizations
- Single Audit (school districts, non-profits, governments)
- Employee Benefit Plans

Reporting Services

- Government financial statement reporting
- Nonprofit financial statement reporting
- Schedule of Expenditures of Federal Awards reporting
- Employee Benefit Plan financial statement reporting

Other Services

- Establishment/maintenance of internal controls
- Compliance with applicable laws and regulations
- Other accounting services

Manager – **BOYER & RITTER, LLC** – January 2017 – August 2019

Senior Accountant – **WAGGONER, FRUTIGER & DAUB, LLP** – August 2008 – January 2017

Accountant – **HOULDSWORTH & RUSSO, PC** – August 2005 – March 2008

#### EDUCATION

Certified Public Accountant – Certification by examination – 2007

Bachelor of Science in Accounting – **UNIVERSITY OF NEVADA LAS VEGAS** – 2006

Bachelor of Arts in Psychology – **UNIVERSITY OF NEVADA LAS VEGAS** – 2006

Vice President of Beta Alpha Psi, Theta Omicron Chapter

Continuing professional education to meet state requirements, GAO audit requirements as a CPA

#### TIME DONATION

Fundraising Committee, The Circle School – May 2018 to Present

#### MEMBERSHIPS

American Institute of Certified Public Accountants (AICPA)

Pennsylvania Institute of Certified Public Accountants (PICPA)

## **LAUREN STEFFY, CPA**

176 Cumberland Parkway  
Mechanicsburg, PA 17055  
(717) 697-3888

### **AUDIT STAFF**

#### EXPERIENCE

**HAMILTON & MUSSER, P.C.** – May 2021 to Present

Significant experience in managing multiple staff audits

- Pennsylvania Boroughs
- Pennsylvania Townships
- Non-Profit Organizations

Reporting Services

- Nonprofit financial statement reporting
- DCED-CLGS-30 preparation
- DCED-CLGS-04 preparation

Other Services

- Establishment/maintenance of internal controls
- Compliance with applicable laws and regulations
- Other accounting services

#### EDUCATION

Certified Public Accountant – Certification by examination – 2023

Bachelor of Science in Accounting – **MESSIAH UNIVERSITY** – 2021

Minor: Economics

Summa Cum Laude

Messiah University Honors Program Student

Member – Delta Mu Delta Business Honors Society

Continuing professional education to meet state requirements, GAO audit requirements as a CPA

#### TIME DONATION

Operations Team Volunteer, Daybreak Church – February 2023 – Present

#### MEMBERSHIPS

American Institute of Certified Public Accountants (AICPA)

Pennsylvania Institute of Certified Public Accountants (PICPA)



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*PROPOSAL TO PROVIDE  
PROFESSIONAL AUDITING SERVICES TO THE  
BOROUGH OF COLUMBIA  
FOR THE YEAR ENDING  
DECEMBER 31, 2023  
WITH OPTIONS FOR THE YEARS ENDING  
DECEMBER 31, 2024, 2025, 2026, AND 2027*

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503 Carr Road □ Suite 100 □ Wilmington, DE 19809  
(302) 478-8940 □ [www.btcpa.com](http://www.btcpa.com)

Jeffrey A Kowalczyk, CPA, CFE, CGAP □ Partner  
(302) 468-4036 □ [jkowalczyk@btcpa.com](mailto:jkowalczyk@btcpa.com)



*December 1, 2023*



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December 1, 2023

Mr. Mark E. Stivers, AICPA  
Borough Manager  
Borough of Columbia  
308 Locust New Street  
Columbia, PA 17512-1121

Dear Mr. Stivers:

Thank you for considering engaging Barbacane, Thornton & Company LLP to provide audit services to the Borough of Columbia for the year ending December 31, 2023 with options for the years ending December 31, 2024, 2025, 2026, and 2027. We believe we have a clear understanding of your requirements and the services to be performed, make a positive commitment to provide services as specified, and have formulated an effective approach and audit team which will be entirely responsive to your needs throughout the year. Below are some of the requirements we would like you to consider.

- **Experience:** Over the past 45 years, we have served as the independent auditors for numerous governmental entities throughout Pennsylvania, Delaware, Maryland, and New Jersey including cities, townships, school districts, and special purpose authorities. Additionally, a unique aspect of our firm is the dedication of the majority of our resources to the government industry sector.
- **Responsiveness:** A relationship with our firm guarantees responsiveness and the ability to meet your needs under any circumstances and is exhibited by our recent response to the COVID-19 pandemic. When it became necessary to send people home to ensure public safety, our entire operations were able to pivot to a fully functioning work-at-home environment. Using state-of-the-art cloud-based systems to support our audit and administrative functions and with an effective telecommuting policy in place, our staff continued to work effectively at home. Our clients were already connected to secure portals, and we employed software applications which enabled our audit teams to maintain communication with one another and with clients. As an essential business, we understand the importance of timely financial audits, and we are confident that the systems designed have stood the test of this latest national crisis.
- **Commitment to Industry:** An example of our commitment to the government sector is our involvement with the Pennsylvania Institute of Certified Public Accountants through service on the Local Government Committee and being members of the Government Finance Officers Association (including participation as ACFR reviewers) and Association of Government Accountants. In recent years, we have presented at the national GFOA conferences in Philadelphia, Pennsylvania and Toronto, Canada.

In addition, our firm is a member of the AICPA Governmental Audit Quality Center. Individuals in our firm have specific additional credentials to support this sector (Certified Fraud Examiner (CFE), Certified Government Finance Manager (CGFM), Certified Government Auditing Professional (CGAP)).

- **Leading Edge Technology:** Our firm continues to develop audit tools through the use of technology. CaseWare IDEA and Excel Power BI are just some of the tools we use to extend our auditing capabilities and enable us to deliver powerful analytic intelligence designed to help analyze large amounts of data with confidence.

Our firm, Barbacane, Thornton & Company LLP, has dedicated the past 45 years to specializing in services to the government sector. Our expertise would contribute to the Borough of Columbia's standard of excellence, and we are confident in our ability to sustain you when circumstances require government expertise. Our firm is a firm of certified public accountants and meets the independence standards of the GAO Standards for Audit, and has a reputation for providing cooperation and assistance to our clients as key financial accounting and reporting issues evolve.

We appreciate the opportunity to submit our qualifications to serve the Borough of Columbia. This proposal aims at providing your organization with relevant background information about our firm and the areas of our practice that are particularly relevant to you. As we move forward, we will develop a more focused understanding of how our capabilities can best serve the Borough of Columbia.

We accept all terms and conditions in your request for proposal. This proposal and cost schedule will be valid and binding for ninety (90) days following the proposal due date and will become part of the contract.

We are willing at any time to discuss our proposal or to make an oral presentation relative to any aspect of our proposed approach or project organization. Should you have any questions, please feel free to contact Jeffrey A. Kowalczyk, CPA, CFE, CGAP by phone at (302) 468-4036 or email at [jkowalczyk@btcpa.com](mailto:jkowalczyk@btcpa.com).

Very truly yours,

*Barbacane, Thornton & Company LLP*  
BARBACANE, THORNTON & COMPANY LLP

/nrl



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## FIRM PROFILE

### OVERVIEW

Barbacane, Thornton & Company LLP is a multidimensional regional firm of certified public accountants servicing clients throughout Eastern Pennsylvania, Delaware, New Jersey, and Maryland. Established in 1978, the firm is located in Wilmington, Delaware and has grown to a professional staff of twenty-five, including five partners. We help organizations and individuals achieve their goals by consistently delivering timely, accurate, and innovative professional services. We meet or exceed the expectations of our clients, our people, and our communities with enthusiasm and integrity.

The firm is organized as a limited liability partnership, and each partner has the authority and responsibility for directing and supervising services to clients. Each partner is fully accountable to our clients for the quality of services rendered and the efficiency of the work. We have a professional commitment to be concerned with the affairs of each of our clients on a continuing basis – we add **value** to our clients by providing them with:

- A knowledgeable resource for evolving governmental issues
- Personalized **responsive** service
- High **quality** services
- Reasonable fees
- Delivery of service with **integrity**

A unique aspect of our firm is the dedication of all of our resources to the government and nonprofit industry sectors.

### COMMITMENT TO QUALITY

The most important factor in our firm's success has been our uncompromising commitment to the highest standards of quality and professionalism. We maintain strict control over the quality of all client services to ensure our work meets the auditing standards set forth by the accounting profession as well as the firm's standards of technical excellence and professionalism.

We use advanced auditing concepts, approaches, and techniques to meet quality auditing standards in conducting audits. Our review of the system of internal control identifies potential weaknesses in an organization's accounting system, and our audit program for transactions specifies the audit procedures and detailed tests that are needed.

In addition, Barbacane, Thornton & Company LLP has undergone its twelfth peer review as a member of the American Institute of Certified Public Accountants' Private Practice Section. This is a program dedicated to ensuring that participating firms have quality control systems in place over their accounting and auditing practices. This program includes a review of our government client base as well as those nonprofit and government clients that have single audit requirements.





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Firms with expertise in nonprofit and governmental auditing conducted our peer review, and each included a review of specific single audit clients. We were pleased that we have always received pass reports and believe they reflect our commitment to quality work. We affirm that our independent peer review was completed within the past two years, and a copy of our peer review report is located in Appendix A.

### **SPECIALIZED GOVERNMENTAL INDUSTRY PRACTICE**

The government industry is one of only two industries that our firm's management committee has selected for long-term investment. This means we dedicate all of our firm personnel and resources to ensure that we stay abreast of emerging industry issues. This allows us to better serve our clients.

Our government specialty group is charged with keeping our clients and our professionals informed about significant developments in the industry, and about the impact of these developments on the management and fiscal control techniques of government organizations.

We develop industry expertise through participation in industry associations and activities, publications, special programs, and other means. This allows us to proactively manage the needs of our government clients. Their backgrounds include experience in the following areas:

1. Preparation and review of annual financial statements including annual comprehensive financial report (ACFR)
2. Preparation of information returns for federal and state governments
3. Audits designed to meet grantors' requests
4. Consent and comfort letters for bond sales
5. Financial models and forecasts
6. Preparation and review of policy and procedures manuals
7. Internal control reviews
8. New GASB implementations

Members of this group stay abreast of the latest in government developments, policies, and issues locally, regionally, and nationwide.

### **Industry Activities**

Members of our government specialty group are actively involved in a wide spectrum of industry activities. They participate frequently as speakers at technical meetings and are recognized as educators for several state and national organizations.

### **The Governmental Audit Quality Center**

The firm demonstrates its commitment to government audit quality through its membership in the American Institute of Certified Public Accountants' (AICPA) Governmental Audit Quality Center (GAQC). The AICPA helps firms achieve the highest standards in performing quality government audits. As a member of the GAQC, the firm must adhere to a set of requirements which mandate practices which



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are above what is normally required in conducting government audits. Membership is voluntary. Our firm has made the commitment to provide the highest level of services to the government sector and, therefore, maintains a membership in the GAQC.

### **CPAmerica**

Barbacane, Thornton & Company LLP is an independently owned and operated member firm of CPAmerica, Inc., one of the largest associations of CPA firms in the United States. Through our affiliation, we have instant access to the expertise and resources of more than 2,800 professionals and more than 750 partners.

Barbacane, Thornton & Company LLP offers clients unique access to national and international markets through our membership in CPAmerica, an association of independent accounting firms that maintain the highest practice standards.

CPAmerica is a member of Crowe Global, providing our firm access to a top-10 global accounting network with over 200 independent accounting and advisory firms in more than 130 countries.

As a client of our firm, you truly receive the best of both worlds: the personal attention and sincere concern of a local firm, and the knowledge and resources of an international association.

### **Semi-Senior, and Staff Accountants**

Because our firm specializes in the government sector, you can be assured that the staff assigned to your engagement have been trained and have experience in conducting fieldwork on government audits. It is the policy of Barbacane, Thornton & Company LLP to provide at least 80 credit hours of continuing professional education every two years, of which approximately 40 credit hours pertain to areas directly related to government/nonprofits. Because of our commitment to the government sector, this exceeds the *Government Auditing Standards* requirements. In addition, all staff are supported by the firm in successful completion of the uniform CPA exam - presently, all but our newest college recruits have successfully completed the exam. As an audit-only CPA firm, it is imperative that our staff all achieve this designation.

### **Staff Commitment**

We recognize the importance of maintaining staff continuity on engagements. We invest a significant amount of resources in training our staff and promote a culture of professional growth. We commit to maintaining continuity of key management personnel on your engagement. We will make every effort to provide continuity of staff on your engagement.

### **Equal Opportunities Policy**

Our firm is committed to the full utilization of all human resources and to a policy of equal employment opportunity. Our commitment means that, in matters of affecting employment or application for employment, our firm will accord each person equal treatment with respect to all



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terms, conditions, and privileges of employment, including recruitment, hiring, placement, and opportunities for advancement, regardless of race, color, religion, marital status, national origin, sex, physical or mental disability, age, genetic information, or other legally protected status.

You may discuss equal employment opportunity-related questions and concerns with our Firm Administrator, Doris Kerr. She may be reached at 302-468-4004.

**STRENGTH OF OUR GOVERNMENT PRACTICE**

We serve as independent auditors and advisors for many large government organizations. Our entire practice is devoted to government clients much as a single department might be dedicated in a larger firm. Therefore, we feel just as confident, if not more so, in our abilities to service large government clients. A selected sample of our government clients throughout Pennsylvania include the following:

■ Avon Grove School District	■ Borough of Ridley Park
■ City of Coatesville	■ Schuylkill Township
■ Borough of Downingtown	■ Solanco School District*
■ East Pikeland Township	■ Borough of Swarthmore
■ Kennett Consolidated School District*	■ Thornbury Township, Chester County
■ Township of Middletown	■ Tredyffrin Township
■ New Hope-Solebury School District	■ Upper Uwchlan Township*

\* Prepares ACFR and recipient of GFOA Certificate of Achievement for Financial Reporting

Services we can provide to our clients cover all areas of interest and concern to governmental organizations, including:

- Government auditing, including pension plans, authorities, fire companies, libraries, and tax collectors
- Single audits
- Assistance with preparation of Annual Comprehensive Financial Report
- Review of Annual Comprehensive Financial Report
- Construction fund audits of special projects
- Assistance in preparation of bond financing statements
- Implementation of GASB statements
- Grant specific audits (DCED)
- Agreed-upon procedures



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## **REFERENCES**

Barbacane, Thornton and Company LLP serves 150 governmental organizations as independent auditors and advisors. Our entire practice is devoted to nonprofit and government clients much as a single department might be dedicated in a larger firm. Therefore, we feel just as confident, if not more, in our abilities to service government clients.

You may contact the following references. Also see Appendix B for a complete list of our current government clients. We will provide additional references upon request.

### **TREDYFFRIN TOWNSHIP**

Joseph DiRocco, CPA, Finance Director  
1100 DuPortail Road  
Berwyn, PA 19312  
(610) 644-1400 / [jdirocco@tredyffrin.org](mailto:jdirocco@tredyffrin.org)

### **UPPER UWCHLAN TOWNSHIP**

Jill Bukata, Finance Director  
140 Pottstown Pike  
Chester Springs, PA 19425  
(610) 458-5862 / [jbukata@upperuwchlan-pa.gov](mailto:jbukata@upperuwchlan-pa.gov)

### **SCHUYLKILL TOWNSHIP**

Laurie Getz, Township Manager  
111 Valley Park Road  
Phoenixville, PA 19460  
(610) 933-5843 / [lgetz@schuylkilltp.org](mailto:lgetz@schuylkilltp.org)

### **BOROUGH OF DOWNINGTOWN**

Kerry Eitman, Director of Finance  
4 West Lancaster Avenue  
Downingtown, PA 19335  
(610) 269-0344 / [keltman@downingtown.org](mailto:keltman@downingtown.org)

### **THORNBURY TOWNSHIP, CHESTER COUNTY**

Judy Lizza, Township Manager  
800 East Street Road  
West Chester, PA 19382  
(610) 399-1425 / [jlizza@thornburytp.com](mailto:jlizza@thornburytp.com)



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## ENGAGEMENT TEAM

Our team of professionals is excited to make the Borough of Columbia as a part of our client base. Our specialization enables us to dedicate resources to your specific needs.

We have assigned a multidisciplinary team to serve you. The team has a proven track record in delivering quality audit services to clients in the government services sector.

Below is a brief narrative identifying the individuals and their professional experience that will be assigned to your engagement.

### Your Audit Team

**Jeffrey A. Kowalczyk, CPA, CFE, CGAP**  
Audit Partner



Mr. Kowalczyk will be the partner in charge of your engagement and will remain your key contact person throughout the engagement and throughout the year. He will be ultimately responsible for adherence to professional standards and timetables.

- University of Delaware (BS) and West Chester University (MBA) graduate
- 14+ years of audit, advisory, and tax experience
- Member of Pennsylvania Institute of CPAs Non-Profit Thought Leadership Committee
- Frequent presenter at local and state conferences on not-for-profit and governmental accounting and operations topics
- Serves as the firm's designated partner in charge of all ERISA employee benefit plan audits
- Treasurer and Finance Committee chair of Philadelphia Sinfonia Association



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**Tyler Long, CPA**  
Senior Accountant



Mr. Long will work as a senior accountant of the audit team and will bring his experience with other related entities.

- Drexel University (BS) and University of Scranton (MAcc) graduate
- Joined the firm in 2018
- Licensed to practice in Delaware
- Dedicated to our government and nonprofit client base
- In his free time, Mr. Long enjoys exercising, playing basketball, and exploring hiking trails with his dog.

Some of Mr. Long's government experience has included assignments such as the Town of Chesapeake Beach, New Hope-Solebury School District, Reading Housing Authority, Borough of Downingtown, Borough of Media, and Township of Middletown.

**Quality Control Team**

**Pamela W. Baker, CPA, CGFM**  
Managing Partner



As managing partner, all audit plans, work programs, timetables, and staffing are reviewed and approved by Ms. Baker.

- Lynchburg College graduate
- 35+ years of experience in auditing and advisory services to non-profit and governmental organizations
- Frequent presenter at local, state-wide, and national conferences
- Member of the Delaware Women United Advisory Committee
- Board Member and Chairperson of the Audit and Compliance Committee of Beebe Healthcare
- Board member of the PICPA Foundation
- Has been providing meals to the Ronald McDonald House of Delaware for 20+ years

**Steven N. Kutsuflakis, CPA**  
Quality Control Reviewer



Mr. Kutsuflakis will be utilized on your engagement for technical advice and expertise. As the firm's Quality Control partner, he is responsible for making sure that the firm's quality control policies and procedures are adequately designed and complied with during the conduct of all engagements. He will be responsible for the final engagement quality control review of your audit plan and final product.

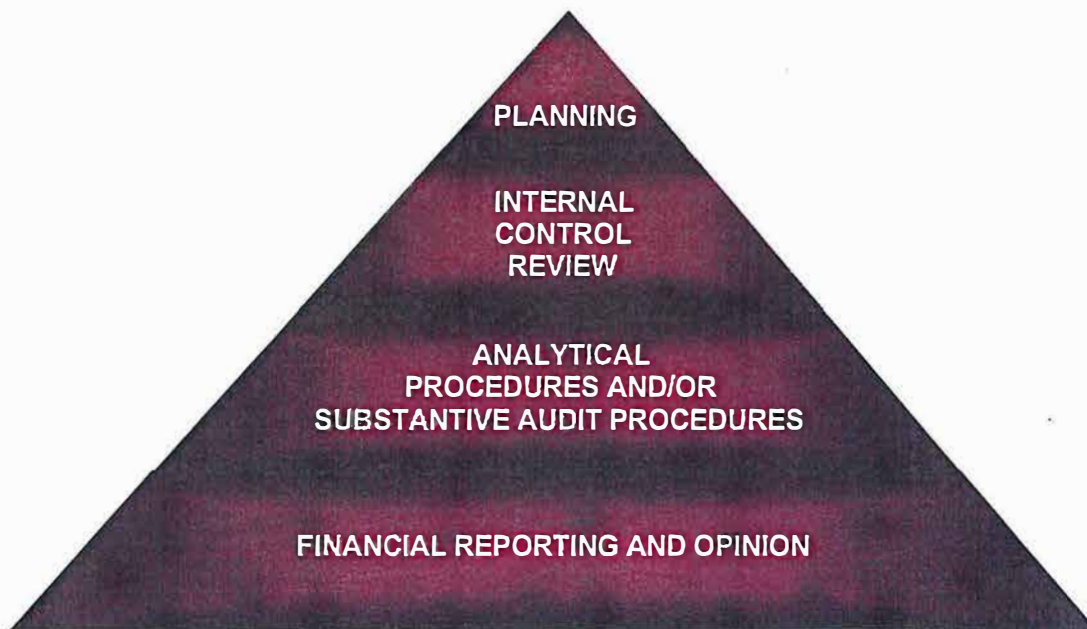
- West Virginia University (BSBA) graduate
- 20+ years of auditing and advisory experience and service to nonprofit organizations
- Member of the Government Finance Officers Association (GFOA) Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting Program (GFOA Technical ACFR Reviewer)
- Performs engagement quality control reviews for other firms' audit engagements
- Serves as a peer review team member who performs reviews for CPA firms undergoing peer review. Only individuals qualified through performance of these highly specialized audits are permitted to perform peer reviews.
- Member of Finance Committee at Ursuline Academy in Wilmington, Delaware
- Member of the United Way of Southern Chester County allocation panel

## FINANCIAL STATEMENT AUDIT APPROACH

While the range of services provided by most accounting firms has expanded significantly, audits continue to be the dominant aspect of our practice. We reject the idea that an audit is a commodity. In today's competitive marketplace (even for governmental organizations), it is imperative that financial reporting communicates efficiency and effectiveness in delivery of services designed to meet their mission. In the course of delivering audit services, your accounting firm should generate information and develop insights that will result in improved controls and safeguards ultimately leading to greater efficiencies and clear, concise, and understandable financial reporting that is respected by the financial community. Our professionals combine competence with judgment, maturity, and creativity – prerequisites for a quality audit.

### Effective Audit Approach

Our audit approach begins with understanding our client's business and the environment in which they operate. We then identify key business processes and complete an internal control review. After completion of the internal control review, analytical procedures are performed. Depending on the results of the internal control review and analytical procedures, substantive tests are designed to meet all remaining audit objectives. The final phase of the audit entails completing the financial statements and preparing the auditor's opinion. Our audit approach is depicted as follows:





**Planning the Audit**

The first phase of the audit entails planning the audit. The objective of planning is to complete the following:

- Gain an understanding of the industry in which you operate, including the regulatory environment and the external risks that affect the Borough of Columbia. Examples of external risks and business drivers include:

Regulatory	Economic	Media
Technology	Political	Social

- Gain an understanding of the Borough of Columbia's long-term strategy, business objectives, and business risks that may impede the attainment of those objectives.
- Gain a basic understanding of your system of internal control. The five interrelated components are as follows:

COMPONENT	DESCRIPTION
Control Environment	Sets the tone of the organization, influencing consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure.
Risk Assessment	Entity's identification and analysis of relevant risks to achievement of its objectives, forming a basis for determining how the risks should be managed.
Control Activities	Policies and procedures that help ensure that management directives are carried out.
Information and Communication	Identification, capture, and exchange of information in a form and time frame that enable people to carry out their responsibilities.

- Apply preliminary analytical procedures on the working trial balance and budget.
- Identify audit risk and match the audit risks to your business processes and financial statements. We document this analysis on the following forms:
  - Government Organization Risk Identification and Planning Form
  - Government Risk Assessment Summary Form



- Other procedures that will be performed during the planning phase include assessing materiality, preparing confirmations, and reading minutes of Board and Finance Committee meetings.

**Internal Control Review**

The internal control review begins at a high level during the planning phase of the audit. For each of the processes identified as having a material risk on the financial statements, we will document the process and identify internal controls within the process. At this point, a preliminary assessment of low, moderate, or high control risk will be made. If control risk is assessed as high, no additional control work will be completed on that process. If control risk is assessed as low or moderate, we will design and execute tests of controls and determine the effectiveness of the controls identified. We will focus on manual as well as technology controls. The following chart depicts control categories and control testing techniques that we will utilize:

CONTROL CATEGORY	CONTROL TECHNIQUE
✓ Authorization	✓ Corroborative Inquiry
✓ Configuration	✓ Inquiry
✓ Mapping	✓ Inspection
✓ Exception/Edit Reporting	✓ Knowledge Assessment
✓ Interface/Conversion Controls	✓ Observation
✓ Key Performance Indicators	✓ Re-performance
✓ Management Review	✓ System Query
✓ Reconciliation	✓ System Access
✓ Segregation of Duties	

We will interview appropriate personnel to gain an understanding of each of the key processes. Examples of processes for your organization include:

- Cash and investment management
  - Inventory control
  - Procurement
  - Grant management (done in conjunction with single audit)
  - Human resource management
- Financial reporting
  - Debt management
  - Facilities management
  - Billing procedures including electronic toll

We use a combination of automated flowcharts, memorandums, and questionnaires as the method of documenting our understanding of your internal control structure. Such flowcharts, memorandums, and questionnaires provide us with a sufficient understanding of your internal control system, enabling us to plan the remaining audit procedures.

When areas of weaknesses within the internal control structure are noted, we will discuss them with management to determine whether such weaknesses are compensated for by some other control. If not otherwise compensated, we will decide what changes, if any, in the nature and timing of validation and other audit procedures are necessary.



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For single audit purposes, we perform compliance tests of controls to provide evidence as to the proper operation of the grant management internal control structure. Based on the results of compliance tests, we determine the nature, timing, and extent of our substantive tests of transactions and account balances and analytical review procedures.

### **Audit Programs**

After the assessment of the internal control structure, we will determine the appropriate audit programs and procedures to be utilized. The audit programs that we will use are contained in the *Knowledge Based Audits of Local Governments* published by Wolters Kluwer. These manuals were subjected to peer review with an unqualified opinion issued. Our approach is to tailor our work programs to your specific needs. All detailed work programs, as modified, are approved at three different levels within the firm.

The same processes identified in the internal control section are the areas we believe we will have to focus audit effort.

### **Statistical Sampling**

Barbacane, Thornton & Company LLP uses the audit and accounting guide entitled *Audit Sampling and Statements on Auditing Standards* to apply all audit sampling, statistical and nonstatistical.

### **Analytical Reviews**

After the completion of the internal control structure assessment and the testing of the controls, analytical procedures will be completed. As an audit test, analytical procedures will be done at the process level. The basis of analytical procedures is to develop an expectation of an outcome based on empirical data (i.e. history, budget, peer organization, etc.). Examples of analytical procedures include the following:

- Comparison of amounts to prior periods
- Comparison of amounts to budget
- Calculation and comparison of key performance indicators (ratio analysis)

Examples include:

- Percentage of investment income to average investment balance
- Percentage of employee benefit expense to total payroll
- Days payable outstanding
- Percentage of interest expense to average notes payable outstanding
- Percentage of payroll expense to total expense



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**Substantive Procedures**

The level of substantive audit procedures performed will vary depending on the control risk assessed in the internal control review phase of the audit.

CONTROL RISK	EXTENT OF SUBSTANTIVE PROCEDURES
Low	Minimal substantive procedures necessary to confirm financial statement assertions and meet audit objectives not met by internal control work.
Moderate	Substantive procedures will be performed to meet audit objectives in which controls were weak.
High	Majority of work completed will be substantive in nature.

Substantive procedures will vary for each process and may include vouching accounts payable; reviewing detailed loan agreements; recalculating bank reconciliations; and confirming bank balances, investment balances, receivables, and grant revenues. After the completion of the internal control review, substantive procedures will be designed for your audit.

**Use of Technology in the Audit**

In recent years, technology improvements have provided new and exciting ways to enhance the efficiency and effectiveness of the audit process. Our firm utilizes a paperless audit environment, in which all audit work papers are maintained electronically in a secure environment. All machines are password protected with individual, non-shared passwords that are updated periodically to ensure client data safety. Much of our audit risk assessment is automated through the use of Wolters Kluwer's *Knowledge Based Audits of Local Governments*, a software program which assists our auditors in documenting and evaluating controls, assessing risks, and identifying appropriate and efficient audit approaches.

Our firm also utilizes CaseWare IDEA data extraction software and Excel Power BI to perform certain auditing functions. These are powerful tools designed to help accounting professionals extend their auditing capabilities and deliver powerful analytic intelligence designed to help analyze large amounts of data with confidence.

In today's automated world, it is essential for auditors to be able to analyze and compare large volumes of data. Software applications give us the ability to import virtually limitless amounts of data from practically any source to identify specific data types and perform analytics to search for trends, outliers, and anomalies. Also, it enables us to examine all transactions within a system and produce exception reports. Typical tests include a comparison of vendor and employee addresses (to search for potential fictitious vendors) and Benford's law analysis (an analysis of the first digit of each transaction to determine if their distribution is consistent with a random pattern – a failed Benford's law analysis can indicate fictitious entries).



Our use of technology also allows us to provide enhanced services outside of the normal audit timeline to interested organizations. One burgeoning area is continuous auditing, which involves the analysis of financial data throughout the year, providing management and/or the governance board with rapid notice of any unusual or suspicious activity, allowing resolution in a prompt manner. We would be happy to discuss ways to incorporate continuous auditing or something similar into your risk management process.

### SINGLE AUDIT APPROACH

Audits of government organizations that expend greater than \$750,000 in federal awards are completed in accordance with the Government Accounting Office's (GAO) *Government Auditing Standards* (the Yellow Book). In addition, procedures are applied by the auditors to comply with the requirements of the Office of Management and Budget's (OMB) Uniform Guidance.

The following depicts the phases and the procedures of a single audit engagement:

#### DETERMINE MAJOR PROGRAMS

1. Determine amount of federal expenditures for the year.
2. Determine CDFA number for federal expenditures.
3. Determine if the auditee is high or low risk.
4. Determine if federal programs are Type A (greater than \$750,000) or Type B (less than \$750,000).
5. Determine if Type A and B programs are high or low risk.
6. Calculate percentage of coverage.
7. Select additional programs if appropriate coverage is not achieved.

#### DETERMINE COMPLIANCE REQUIREMENTS AND RELATED CONTROL RISK

1. Based on the CDFA number of the major programs, review the OMB *Compliance Supplement* and/or grant agreement and determine the compliance requirements applicable to the program.
2. Interview appropriate Borough personnel, and document the internal control structure related to each of the material compliance requirements.
3. Identify the internal control strengths and weaknesses within each material compliance requirements.
4. Assess preliminary control risk as low, moderate, or high.
5. Test internal control strengths (if applicable).
6. Conclude on control risk.



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BOROUGH OF COLUMBIA

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**SUBSTANTIVE PROCEDURES**

1. Based on the assessment of control risk and amount of time transactions occur, determine substantive sample sizes for each material compliance requirement (i.e. if control risk is high and the transaction occurs daily, the sample size will be greater than if control risk is low and the transaction occurs monthly).
2. Select samples from the Borough's supporting documents (general ledger, financial reports, etc.)
3. Complete compliance requirement audit procedures detailed in the *OMB Compliance Supplement*.

**REPORTING**

1. Compile findings (if any) identified in the internal control and substantive test work.
2. Discuss with the Borough and update for any additional information provided to us.
3. Complete the required auditor opinions, schedule of expenditures of federal awards and required notes, and data collection form.



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## SCOPE OF AUDIT AND DELIVERABLES

### Audit Standards

The financial statements will be prepared in accordance with the modified basis of accounting as applied to governmental units and will be completed in the format and on forms prescribed for municipal audits by the Commonwealth of Pennsylvania. If applicable, single audit work will be performed in accordance with generally accepted governmental auditing standards and will meet all federal audit requirements.

### Financial Reporting

Following the completion of the fiscal year financial statements, we will issue a report on the fair presentation of the financial statements in conformity with the modified basis of accounting.

We will be responsible for providing you with the following services:

- We will audit the Borough of Columbia's modified cash basis general purpose financial statements and the Borough's Pennsylvania Department of Community and Development Annual Audit and Financial Report (DCED Report) that is prepared in accordance with the DCED regulatory basis of accounting.
- We will provide the modified cash basis general purpose financial statements and the DCED Report to the Borough by March 15 and will submit the DCED Report prior to the regulatory deadline of April 1.
- We will prepare the summary financial statement for publication in the newspaper.
- If desired, we will issue stand-alone financial statements for the Borough's Non-Uniformed and Uniformed Pension Plans.

### Management Recommendations Letter

We will submit recommendations to the Borough of Columbia for review and distribution to the Borough Manager in letter form.

- The letter will include any findings, observations, opinions, comments, or recommendations relating to internal control; accounting systems; data processing; compliance with laws, policies, and procedures; or any other matters that come to the attention of the independent auditor during the course of the audit. Any comments will be reviewed with management prior to any formal communication with the Borough Manager.

### Irregularities and Illegal Acts

We will make an immediate written report of all alleged fraud or other alleged illegal acts of which they believe require reporting to the Borough Manager.



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BOROUGH OF COLUMBIA

### **Working Papers**

All working papers and reports will be retained, at our expense, for a minimum of three (3) years, following the date of completion of the report unless we are notified in writing by the Borough of Columbia of the need to extend the retention period. In addition, we will respond to and cooperate with the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

### **Reporting to the Board of Supervisors**

The Partner will be available to meet with the Board of Supervisors to provide a summary of the audit results. As your auditors, we will ensure that the Borough of Columbia's Board of Supervisors is informed of each of the following:

- The auditor's responsibility under generally accepted auditing standards
- Significant accounting policies
- Management judgments and accounting estimate
- Significant audit adjustments
- Other information in documents containing audited financial statements
- Disagreements with management
- Management consultation with other accountants
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit
- Review of findings and recommendations
- Consultation with other independent accountants
- Any indications of fraud or any information uncovered relating to any real or suspected improprieties by the Borough of Columbia's personnel

### **Assistance to be Provided to the Auditor**

- The timely preparation of confirmations will be the responsibility of the Borough of Columbia on a schedule to be defined in the planning phase of the audit.

### **Additional Responsibilities and Services**

Your audit partner will be available throughout the year for consultation on finance and accounting issues, and we will be available for technical assistance throughout the fiscal year as a part of the overall audit contract. This assistance includes answering accounting, reporting, or internal control questions related to the Borough of Columbia's financial statements. We do not believe in billing for short conversations regarding finance and accounting issues.

We understand that we may be requested to perform special projects for the Borough of Columbia during the year. Such additional work will be contracted and billed separately to the Borough of Columbia on an hourly basis and will be agreed upon prior to completion.





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## PROJECT ADMINISTRATION

### Audit Project Timeline

Barbacane, Thornton and Company LLP serves our clients with integrity, quality, and responsiveness. As part of those core values, we pride ourselves on meeting or exceeding our client expectations and meeting their deadlines. We are familiar and understand the filing requirements associated with Pennsylvania municipalities, and as such, the following timeline will demonstrate our commitment to meeting your schedule, deadlines, and the completion of the Borough's audit in time to meet the filing requirements associated with the Commonwealth of Pennsylvania.

The following is a tentative schedule for each annual fiscal year audit.

1. Pre-audit conference with the Borough's Management – **January 2024**  
*We understand that no work can commence until a service agreement is signed and executed by both the Borough and the auditor.*
2. Interim fieldwork/preliminary internal control testing – **Late January 2024**
3. Detailed audit plan and a list of all schedules and confirmations to be prepared by the Borough – **by February 10, 2024**
4. Fieldwork – **February 2024**
5. Draft financial reports due – **by March 15, 2024**
6. Final financial reports due – **by March 31, 2024**
7. Exit Conference to review the financial statements, reports, and management letter – **upon request**
8. Post-audit conference with the Supervisors – **upon request**

Meeting these timelines is based upon anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. We will notify you immediately if the audit cannot be completed within the deadline. A similar timeline will be followed for future audits.



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**BOROUGH OF COLUMBIA**

**PRICE COMMITMENT**

Our price for the services outlined above will be as follows:

	Borough	Non-Uniformed Pension Plan*	Uniformed Pension Plan*
December 31, 2023	\$ 20,000	\$ 3,500	\$ 3,500
December 31, 2024 (option year 1)	\$ 21,000	\$ 3,675	\$ 3,675
December 31, 2025 (option year 2)	\$ 22,050	\$ 3,850	\$ 3,850
December 31, 2026 (option year 3)	\$ 23,150	\$ 4,050	\$ 4,050
December 31, 2027 (option year 4)	\$ 24,300	\$ 4,250	\$ 4,250

\* The pension plans will be included in the general purpose financial statements and DCED Annual Audit and Financial Report. The additional fees only apply if the Borough desires that we also issue separate reports on the pension plans.

If awarded the contract, Barbacane, Thornton & Company LLP requires a signed engagement letter for each year that is audited.

The fees above do not anticipate a single audit in accordance with the Uniform Guidance (formerly OMB Circular A-133). If a single audit is required, we anticipate additional fees of \$3,500 per major program.

Issues requiring extensive research and special projects would require an addendum to the engagement letter. At such time, we will confirm with management the objectives of the additional work and agree upon a fee. All additional services requests will be reviewed to determine the services allowability under GAO Independence Standards.

Additional services are billed at our standard hourly rates or at an agreed-upon fixed fee. Our standard billing rates are as follows:

Partner	\$325 - 455	Senior	\$155 - 175
Manager	260 - 290	Semi-Senior	140
Supervisor	200 - 215	Staff	130

Incidental costs, such as travel and mileage, are included in our fixed fee proposals above. For additional work performed at hourly rates, incidental costs would be billed at either 1) actual cost or 2) an agreed-upon fixed fee. *A written agreement for any additional work, including an explanation of the billing for incidentals, would be prepared before any such costs would be incurred.*

We reiterate our strong interest in making the Borough of Columbia a client and do not want fees to be the reason why we are not awarded your contract. If at any time you have a question or concern regarding our proposed fees, please bring it to our attention so that we can discuss it and establish a mutually acceptable fee arrangement.



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BOROUGH OF COLUMBIA

## THE BARBACANE DIFFERENCE

We at Barbacane, Thornton & Company LLP have committed our resources to the government industry. Our strength is our commitment to the mission of every government that we serve. Because of our focused dedication to your industry, we are able to keep abreast of the changes within your industry as well as the accounting and auditing changes that affect government organizations. This results in tailored audit plans and programs that reflect your business. In addition to the technical superiority that arises from dedicating resources to one industry, client service is also superior.

The following words summarize the Barbacane difference:

**INTEGRITY**

**QUALITY**

**RESPONSIVENESS**

### Serving Our Clients

Our clients are our business; therefore, we serve them with professionalism and integrity. We believe in maintaining a continuous relationship with our clients throughout the year. If at any time during the year you have technical accounting questions or internal control questions, we urge you to get us involved early, especially if it is an issue that will affect our subsequent years' audits.

### Information Systems Audit Capabilities

We understand the technological environment in which our clients operate. As such, we identify technology controls within your processes and will test those controls. In addition, we may notify you of areas in which you can increase the use of technology to become more efficient and still maintain a strong internal control structure.

Our audit approach is based on the use of technology. We utilize electronic workpaper programs and software that allow your engagement team's computers to talk with one another at your location. This improves the efficiency and effectiveness of our audit process.

### Client Satisfaction and Retention

We believe the satisfaction of our clients is of the utmost importance and take steps prior to, during, and subsequent to the audit to ensure clients remain satisfied. By firm policy, at least 5% of the total hours allocated to your engagement are reserved for meetings with the engagement partner to discuss the Borough's engagement status. At the end of each engagement, we send a brief questionnaire to the client to ensure satisfaction with the audit process and engagement team. We are pleased to report that our surveys for the most recent year indicated very high client satisfaction.

Our annual client retention rate is in excess of 95%, with an annual organizational growth of approximately 10%. Through this incremental growth, we are able to expand our ability to provide high quality services to our clients.



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**BOROUGH OF COLUMBIA**

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### **Implementation of New Standards**

The Governmental Accounting Standards Board (GASB) has, in recent years, issued several new pronouncements which involve complex accounting transactions. As a firm dedicated to the government sector, we have developed a training program, provided for the benefit of our clients, to assist in the implementation of new standards. We continue to react to new pronouncements as they become effective. Our partners regularly participate in the exposure draft stages of new pronouncements to gain in-depth knowledge of the application. We share that with our clients as a way of providing value to the sector.



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BOROUGH OF COLUMBIA

## ASSURANCES

- ✓ Barbacane, Thornton & Company LLP is independent of the Borough of Columbia as defined by auditing standards generally accepted in the United States of America.
- ✓ Barbacane, Thornton & Company LLP and all assigned key professional staff proposed are currently licensed to practice as Certified Public Accountants in the Commonwealth of Pennsylvania and have met the continuing education requirements stipulated by the AICPA, the Pennsylvania State Board of Accountancy, and the GAO Yellow Book.
- ✓ Barbacane, Thornton & Company LLP has no personal interest, direct or indirect, in the fiscal affairs of the Borough of Columbia or any of its elected or appointed officials.
- ✓ Barbacane, Thornton & Company LLP has not had any regulatory enforcement actions taken against the firm or current or former principals or charges of substandard audit work within the last five years.
- ✓ Barbacane, Thornton & Company LLP is committed to the accounting and audit field for the long term as evidence in our 45 years of existence in the government industry.
- ✓ Barbacane, Thornton & Company LLP complies with the continuing education and peer review requirements of the Pennsylvania State Board of Accountancy, GAO, and the AICPA.
- ✓ Barbacane, Thornton & Company LLP will comply with all requirements of the Commonwealth of Pennsylvania related to auditors, including but not limited to those as stated in the Pennsylvania Borough Code.
- ✓ Barbacane, Thornton & Company LLP received a pass report on its latest peer review, which was completed within the past two years. A firm in the expertise in government auditing conducted our peer review, which included a review of a sample of our government single audits and government yellow book audits (*Government Auditing Standards*).
- ✓ Barbacane, Thornton & Company LLP commits to maintaining continuity of key management personnel on the engagement to audit the Borough of Columbia. We will make every effort to provide continuity of staff on your engagement.
- ✓ Barbacane, Thornton & Company LLP understands that work papers will be maintained for a minimum of three years and will be made available for examination at the request of the Borough.
- ✓ Barbacane, Thornton & Company LLP has two partners that volunteer their time with the Government Finance Officers Association (GFOA) Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting (ACFR) Program (GFOA Technical ACFR Reviewer). These partners are Steven N. Kutsuflakis, CPA and Timothy L. Sawyer, CPA, CGMA.

# **APPENDIX A: PEER REVIEW REPORT**



Pittsburgh  
3325 Saw Mill Run Blvd.  
Pittsburgh, PA 15227-2736

Wheeling  
21 Warden Run Rd., Suite 102  
Wheeling, WV 26003

Phone 412-885-5035  
Fax 412-885-4870  
www.gbaco.com

*Certified Public Accountants*

## Report on the Firm's System of Quality Control

March 21, 2023

To the Partners of Barbacane, Thornton & Company, LLP and  
the Peer Review Committee of the Pennsylvania Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Barbacane, Thornton & Company, LLP (the firm) in effect for the year ended August 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Barbacane, Thornton & Company, LLP in effect for the year ended August 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Barbacane, Thornton & Company, LLP has received a peer review rating of pass.

*Goff Backa Alfera & Company, LLC*

GOFF BACKA ALFERA & COMPANY, LLC

PITTSBURGH, PENNSYLVANIA 15227



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**APPENDIX B:  
GOVERNMENT  
CLIENT LIST**

## GOVERNMENT CLIENTS SERVED

- Abington Township
- Abington Township Tax Collector
- Abington District Justices
- Academia Antonia Alonso Charter School
- Academy of Dover Charter School
- Agora Cyber Charter School
- Allentown Neighborhood Improvement Zone
- Annapolis Housing Authority
- Anne Arundel County Housing Commission
- Atlantic City Housing Authority
- Avon Grove Charter School
- Avon Grove School District
- Banneker Gardens
- Bellefonte, Town of
- Berks County Housing Authority
- Bethlehem Housing Authority
- Bethlehem Township Municipal Authority
- Boys Latin of Philadelphia Charter School
- Boyertown Area School District
- Bradley Crossing, LLC
- Brookside Glen Limited Partnership
- Catocin Manor, LLC
- Center for Student Learning Charter School at Pennsbury
- Central Delaware County Authority
- Charlestown, Town of
- Charlestown Township
- The Charter School of Wilmington
- Chesapeake Beach, MD, Town of
- Chester County Housing Authority
- Chester County Tax Collection Committee
- Chester Economic Development Authority
- Chester Housing Authority
- Chester Redevelopment Authority
- Chichester School District
- Christopher Columbus Charter School
- Coatesville, City of
- Code Differently
- College Park Housing Authority
- Collegium Charter School
- Columbia County Housing Authority
- Colwyn, Borough of
- Conrad Weiser Area School District
- Cumberland Housing Authority
- Delaware County Area VoTech School
- Delaware County Interactive Gaming Revenue Authority
- Delaware County Intermediate Unit
- Delaware County Solid Waste Authority
- Delaware Military Academy
- Downingtown Area Recreation Consortium
- Downingtown, Borough of
- Downingtown Municipal Water Authority
- Downingtown Non-Uniformed Pension
- Downingtown Police Pension
- East Caln Township
- East Nottingham Township
- East Pikeland Township
- Eastern Lebanon County School District
- Easton, City of
- Easton Suburban Water Authority
- EastSide Charter School
- Explorations Mental Health Services
- First State Military Academy
- First State Montessori Academy
- Franklin County Housing Authority
- Frederick Housing Authority
- Frostburg Housing Authority
- Gateway Charter School
- Gillingham Charter School
- Gut PC Profit Sharing Plan
- Hagerstown Housing Authority
- Honey Brook Township
- Hope for Hyndman Charter School
- I-LEAD, Inc.
- Insight PA Cyber Charter School
- Interboro School District
- Jenkintown, Borough of
- Kennett Consolidated School District
- Lansdowne, Borough of
- Lansdowne Borough Tax Collector
- Las Américas ASPIRA Academy
- Leacock Township
- Leacock Township Municipal Authority
- Lebanon, City of
- Lebanon School District
- Lehighton Area School District
- Lincoln Charter School
- London Grove Township
- London Grove Township Municipal Authority
- Lower Oxford Township
- Magruder's Discovery Development Corporation
- Marcus Hook, Borough of
- Media, Borough of

## GOVERNMENT CLIENTS SERVED (cont'd)

- Media Business Authority
- Media Fire Company
- Media Tax Collector
- Middle Bucks Area Vocational Technical School Authority
- Middletown Township Non-Uniformed Pension
- Middletown Township, Delaware County
- Mitchell Landing Apartments
- Montgomery County Intermediate Unit #23
- Morrisville Borough
- MOT Charter School
- Multicultural Academy Charter School
- Narberth, Borough of
- New Hope Borough
- New Hope-Solebury School District
- Newark Charter School
- Newport, Town of
- North Coventry Township
- Odyssey Charter School
- Oil City Housing Authority
- Oxford Area School District
- Parkesburg, Borough of
- Pen Argyl Area School District
- Pen Argyl Athletic and Park Association
- Pen Argyl Borough
- Pen Argyl Municipal Authority
- Pennridge School District
- Pennsbury Township
- Pennsylvania Virtual Charter School
- Perryville, Town of
- Philadelphia Academy Charter School
- Philadelphia Electrical & Technology Charter High School
- Pocopson Township
- Port Deposit, MD, Town of
- Positive Outcomes Charter School
- The Preparatory Charter School of Mathematics, Science, Technology and Careers
- Prince George's County Memorial Library System
- Providence Creek Academy Charter School, Inc.
- Proximate Network, Inc.
- Reach Cyber Charter School
- Reading Housing Authority
- Rehoboth Beach, City of
- Ridley Park, Borough of
- River Oak Development, LLC
- Roberto Clemente Charter School
- Rose Tree Media School District
- Russell Byers Charter School
- Salisbury, City of
- Salisbury Zoo Commission
- School District of Philadelphia
- Schuylkill Township
- Schuylkill Township Tax Collector
- Solanco School District
- Souderton Charter School Collaborative
- South Coatesville Borough
- Southeast Delco School District
- St. Lawrence, Borough of
- St. Lawrence Tax Collector
- Sussex Academy
- Swarthmore, Borough of
- Swarthmore Borough Authority
- Swarthmore Borough Civil Employees' Pension
- Swarthmore Borough Police Pension
- Takoma Park, City of
- Thornbury Township, Chester County
- Tredyffrin Deferred Compensation Plan
- Tredyffrin Police Pension
- Tredyffrin Township
- Twin Valley School District
- Upper Uwchlan Township
- Upper Uwchlan Township Authority
- Upper Uwchlan Township Non-Uniformed Pension
- Upper Uwchlan Township Police Pension
- Vision Academy Charter School
- Wallace Township
- Wallace Township Municipal Authority
- Wayne County Housing Authority
- West Caln Township
- West Goshen Sewer Authority
- West Pikeland Township
- West Vincent Township
- Westtown-East Goshen Police Commission
- William Penn School District
- Wilson Area School District
- Wyoming County Housing Authority
- Young Scholars Charter School

**APPENDIX C:  
PENNSYLVANIA LICENSE**



**BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS**

P. O. Box 2649

Harrisburg, PA 17105-2649

05/10/2022

**License Information**

BARBACANE THORNTON AND COMPANY

THE LAFAYETTE BUILDING 103 CHESLEY  
DRIVE SUITE 200  
MEDIA, Pennsylvania 19063

Board/Commission: State Board of Accountancy

Status Effective Date: 05/10/2022

LicenseType: Accountancy Firm

Issue Date: 02/13/1979

Specialty Type:

Expiration Date: 12/31/2023

License Number: AF000413L

Last Renewal: 01/10/2020

Status: Active

**Disciplinary Action Details**

No disciplinary actions were found for this license.

This site is considered a primary source for verification of license credentials provided by the  
Pennsylvania Department of State.

**BOROUGH OF COLUMBIA, LANCASTER COUNTY, PENNSYLVANIA**

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**RESOLUTION NO. 2023 - 38**

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**A RESOLUTION OF BOROUGH COUNCIL OF THE BOROUGH OF COLUMBIA REAPPOINTING JOHN MESHEY TO THE COLUMBIA BOROUGH CIVIL SERVICE COMMISSION.**

---

**WHEREAS**, Columbia Borough has established the Civil Service Commission for the purpose of overseeing the hiring and promotion process within the Columbia Borough Police Department and hear civil service complaints as required by the PA Borough Code in accordance with Chapter 15, as amended, of the Borough Code of the Borough of Columbia.

**WHEREAS**, Borough Council has the authority to appoint members to this Commission in accordance with Chapter 15, as amended, of the Borough Code of the Borough of Columbia; and

**WHEREAS**, in accordance with Chapter 15, as amended, of the Code of Ordinances of the Borough of Columbia, the Commission shall consist of three commissioners who shall be qualified electors of the Borough of Columbia and shall serve for a term of 6 years.

**NOW, THEREFORE, BE IT RESOLVED** that the Borough Council of the Borough of Columbia hereby reappoints John Meshey to the Civil Service Commission for a term of 6 years beginning on January 1, 2024 and concluding on December 31, 2029.

**RESOLVED AND ADOPTED** this 28<sup>th</sup> day of December 2023 by the Columbia Borough Council.

**ATTEST:**

**Columbia Borough Council**

\_\_\_\_\_  
Mark E Stivers  
Borough Manager and Secretary/Treasurer

\_\_\_\_\_  
Heather Zink  
Borough Council President

**BOROUGH OF COLUMBIA, LANCASTER COUNTY, PENNSYLVANIA**

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**RESOLUTION NO. 2023 - 39**

---

**A RESOLUTION OF BOROUGH COUNCIL OF THE BOROUGH OF COLUMBIA REAPPOINTING JIM ANSPACH TO THE COLUMBIA BOROUGH CIVIL SERVICE COMMISSION.**

---

**WHEREAS**, Columbia Borough has established the Civil Service Commission for the purpose of overseeing the hiring and promotion process within the Columbia Borough Police Department and hear civil service complaints as required by the PA Borough Code in accordance with Chapter 15, as amended, of the Borough Code of the Borough of Columbia.

**WHEREAS**, Borough Council has the authority to appoint members to this Commission in accordance with Chapter 15, as amended, of the Borough Code of the Borough of Columbia; and

**WHEREAS**, in accordance with Chapter 15, as amended, of the Code of Ordinances of the Borough of Columbia, the Commission shall consist of three commissioners who shall be qualified electors of the Borough of Columbia and shall serve for a term of 6 years.

**NOW, THEREFORE, BE IT RESOLVED** that the Borough Council of the Borough of Columbia hereby reappoints Jim Anspach to the Civil Service Commission for a term of 6 years beginning on January 1, 2024 and concluding on December 31, 2029.

**RESOLVED AND ADOPTED** this 28<sup>th</sup> day of December 2023 by the Columbia Borough Council.

**ATTEST:**

**Columbia Borough Council**

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Mark E Stivers  
Borough Manager and Secretary/Treasurer

---

Heather Zink  
Borough Council President

**BOROUGH OF COLUMBIA, LANCASTER COUNTY, PENNSYLVANIA**

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**RESOLUTION NO. 2023 - 40**

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**A RESOLUTION OF BOROUGH COUNCIL RE-APPOINTING MARY WICKENHEISER TO THE BOROUGH PLANNING COMMISSION.**

---

**WHEREAS**, Columbia Borough has established a Planning Commission in accordance with Act 247 of 1968, Section 201 as amended; and

**WHEREAS**, Borough Council has the authority to appoint members to this Commission; and

**WHEREAS**, in accordance with Chapter 52 of the Code of Ordinances of the Borough of Columbia, the Commission shall consist of seven members.

**NOW, THEREFORE, BE IT RESOLVED** that the Borough Council of the Borough of Columbia hereby appoints Mary Wickenheiser to the Planning Commission of the Borough of Columbia for a four-year term beginning on January 1, 2024 and concluding on December 31, 2028.

**RESOLVED AND ADOPTED** this 28<sup>th</sup> day of December 2023 by the Columbia Borough Council.

**ATTEST:**

**Columbia Borough Council**

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Mark E. Stivers  
Borough Manager and Secretary/Treasurer

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Heather Zink  
Borough Council President



**BOROUGH OF COLUMBIA, LANCASTER COUNTY, PENNSYLVANIA**

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**RESOLUTION NO. 2023 - 41**

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**A RESOLUTION OF BOROUGH COUNCIL APPOINTING NATHAN ROACH TO THE BOROUGH PLANNING COMMISSION.**

---

**WHEREAS**, Columbia Borough has established a Planning Commission in accordance with Act 247 of 1968, Section 201 as amended; and

**WHEREAS**, Borough Council has the authority to appoint members to this Commission; and

**WHEREAS**, in accordance with Chapter 52 of the Code of Ordinances of the Borough of Columbia, the Commission shall consist of seven members.

**NOW, THEREFORE, BE IT RESOLVED** that the Borough Council of the Borough of Columbia hereby appoints Nathan Roach to the Planning Commission of the Borough of Columbia for a four-year term beginning on January 1, 2024 and concluding on December 31, 2028.

**RESOLVED AND ADOPTED** this 28<sup>th</sup> day of December 2023 by the Columbia Borough Council.

**ATTEST:**

**Columbia Borough Council**

\_\_\_\_\_  
Mark E. Stivers  
Borough Manager and Secretary/Treasurer

\_\_\_\_\_  
Heather Zink  
Borough Council President

**BOROUGH OF COLUMBIA, LANCASTER COUNTY, PENNSYLVANIA**

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**RESOLUTION NO. 2023 - 42**

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**A RESOLUTION OF BOROUGH COUNCIL APPOINTING DAVID BRUMBAUGH TO THE BOROUGH ZONING HEARING BOARD.**

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**WHEREAS**, The Borough Council of the Borough of Columbia must appointment the members of the Zoning Hearing Board in accordance with Section 903(a) of the Pennsylvania Municipalities Planning Code (MPC) (Act 247 of 1968, P.L. 805; 53 P.S. § 10101); and

**WHEREAS**, The Zoning Hearing Board is a quasi-judicial body that renders decisions on specific types of land use appeals and applications, hears appeals from the zoning officer's determinations, and grants relief from the literal enforcement of the zoning ordinance in certain hardship situations by means of a variance; and

**WHEREAS**, David Brumbaugh currently serves on the Zoning Hearing Board; and,

**WHEREAS**, in accordance with the MPC this appointment must be made via a resolution.

**NOW, THEREFORE, BE IT RESOLVED** that the Borough Council of the Borough of Columbia hereby appoints David Brumbaugh to the Zoning Hearing Board of the Borough of Columbia for a five-year term beginning on January 1, 2024 and concluding on December 31, 2028.

**RESOLVED AND ADOPTED** this 28<sup>th</sup> day of December 2023 by the Columbia Borough Council.

**ATTEST:**

**Columbia Borough Council**

\_\_\_\_\_  
Mark E. Stivers  
Borough Manager and Secretary/Treasurer

\_\_\_\_\_  
Heather Zink  
Borough Council President

**BOROUGH OF COLUMBIA, LANCASTER COUNTY, PENNSYLVANIA**

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**RESOLUTION NO. 2023 - 43**

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**A RESOLUTION OF BOROUGH COUNCIL APPOINTING STEVE WHITE TO THE BOROUGH ZONING HEARING BOARD.**

---

**WHEREAS**, The Borough Council of the Borough of Columbia must appointment the members of the Zoning Hearing Board in accordance with Section 903(a) of the Pennsylvania Municipalities Planning Code (MPC) (Act 247 of 1968, P.L. 805; 53 P.S. § 10101); and

**WHEREAS**, The Zoning Hearing Board is a quasi-judicial body that renders decisions on specific types of land use appeals and applications, hears appeals from the zoning officer's determinations, and grants relief from the literal enforcement of the zoning ordinance in certain hardship situations by means of a variance; and

**WHEREAS**, Steve White currently serves on the Zoning Hearing Board; and,

**WHEREAS**, in accordance with the MPC, this appointment must be made via a resolution.

**NOW, THEREFORE, BE IT RESOLVED** that the Borough Council of the Borough of Columbia hereby appoints Steve White to the Zoning Hearing Board of the Borough of Columbia for a five-year term beginning on January 1, 2024 and concluding on December 31, 2028.

**RESOLVED AND ADOPTED** this 28<sup>th</sup> day of December 2023 by the Columbia Borough Council.

**ATTEST:**

**Columbia Borough Council**

\_\_\_\_\_  
Mark E. Stivers  
Borough Manager and Secretary/Treasurer

\_\_\_\_\_  
Heather Zink  
Borough Council President

**BOROUGH OF COLUMBIA, LANCASTER COUNTY, PENNSYLVANIA**

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**RESOLUTION NO. 2023 - 44**

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**A RESOLUTION OF BOROUGH COUNCIL APPOINTING TERRY ANNE DOUTRICH TO THE BOROUGH ZONING HEARING BOARD.**

---

**WHEREAS**, The Borough Council of the Borough of Columbia must appointment the members of the Zoning Hearing Board in accordance with Section 903(a) of the Pennsylvania Municipalities Planning Code (MPC) (Act 247 of 1968, P.L. 805; 53 P.S. § 10101); and

**WHEREAS**, The Zoning Hearing Board is a quasi-judicial body that renders decisions on specific types of land use appeals and applications, hears appeals from the zoning officer's determinations, and grants relief from the literal enforcement of the zoning ordinance in certain hardship situations by means of a variance; and

**WHEREAS**, Terry Anne Doutrich currently serves on the Zoning Hearing Board; and,

**WHEREAS**, in accordance with the MPC, this appointment must be made via a resolution.

**NOW, THEREFORE, BE IT RESOLVED** that the Borough Council of the Borough of Columbia hereby appoints Terry Anne Doutrich to the Zoning Hearing Board of the Borough of Columbia for a five-year term beginning on January 1, 2024 and concluding on December 31, 2028.

**RESOLVED AND ADOPTED** this 28<sup>th</sup> day of December 2023 by the Columbia Borough Council.

**ATTEST:**

**Columbia Borough Council**

\_\_\_\_\_  
Mark E. Stivers  
Borough Manager and Secretary/Treasurer

\_\_\_\_\_  
Heather Zink  
Borough Council President

Range of Checking Accts: First to Last Range of Check Dates: 12/28/23 to 12/28/23  
Report Type: All Checks Report Format: Detail Check Type: Computer: Y Manual: Y Dir Deposit: Y

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num
PO #	Item	Description					Ref Seq Acct
01	GENERAL FUND	GENERAL FUND					
42399	12/28/23	APMM0005 APMM					730
23-01262	1	2024 annual dues	165.00	01-402-420 Dues & Publications	Expenditure		1 1
42400	12/28/23	APPTE005 App-Techs Corporation					730
23-01324	1	Server Maint/Repair	673.78	18-410-759 PD Community Camera System	Expenditure		73 1
23-01325	1	Junction box, network antenna	3,821.72	18-410-759 PD Community Camera System	Expenditure		74 1
			4,495.50				
42401	12/28/23	ART Art Printing					730
23-01287	1	Accident Exchange Forms/PD	195.00	01-410-200 Police Equipment & Supplies	Expenditure		7 1
42402	12/28/23	AXISI005 AXIS Insurance Company					730
23-01343	1	GAP ins. - ADMIN	922.36	01-402-196 Employee Insurance Coverage Premiums	Expenditure		126 1
23-01343	2	GAP ins. - CODES	597.80	01-413-196 Employee Insurance Coverage Premiums	Expenditure		127 1
23-01343	3	GAP ins. - ZONING	99.21	01-414-196 Employee Insurance Coverage Premiums	Expenditure		128 1
23-01343	4	GAP ins. - MRKT HOUSE	115.45	01-444-196 Employee Insurance Coverage Premiums	Expenditure		129 1
23-01343	5	GAP ins. - HWY PW	1,496.51	01-430-196 Employee Insurance Coverage Premiums	Expenditure		130 1
23-01343	6	GAP ins. - POLICE	6,116.23	01-410-196 Employee Insurance Coverage Premiums	Expenditure		131 1
			9,347.56				
42403	12/28/23	CARDM005 ELAN					730
23-01331	1	GFOA-PA-membership 2024	75.00	01-402-420 Dues & Publications	Expenditure		87 1
23-01332	1	PSAB-training materials	25.00	01-402-300 Conference & Training	Expenditure		88 1
23-01332	2	MSFT-EOC computer	13.25	01-402-312 IT Contracted Services	Expenditure		89 1
23-01332	3	SIDUM-monthly it services	5,074.82	01-402-312 IT Contracted Services	Expenditure		90 1
23-01332	4	AMZ-supplies party/ink cart	241.73	01-402-210 Office Equipment & Supplies	Expenditure		91 1
23-01332	5	4IMPRINT-branding notebooks	600.30	01-402-210 Office Equipment & Supplies	Expenditure		92 1
23-01332	6	AMZ-card stock paper-permits	61.65	01-414-220 Operating Supplies	Expenditure		93 1
23-01332	7	VISTAPRINT-market house	61.48	01-444-226 Supplies	Expenditure		94 1
23-01332	8	LNP-monthly script	15.95	01-402-420 Dues & Publications	Expenditure		95 1

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Acct
PO #	Item	Description							
01	GENERAL FUND	GENERAL FUND		Continued					
42403	ELAN			Continued					
23-01333	1	AMZ-med cabinet supp-pepto	78.00	01-402-210	Expenditure		96	1	
				Office Equipment & Supplies					
23-01333	2	AMZ-rolls of towels	201.06	01-409-226	Expenditure		97	1	
				Cleaning Supplies					
23-01333	3	AMZ-weather proof locks	17.99	01-410-200	Expenditure		98	1	
				Police Equipment & Supplies					
23-01333	4	AMZ-med cabinet supp-ibuprope	14.89	01-402-210	Expenditure		99	1	
				Office Equipment & Supplies					
23-01333	5	AMZ-security cable	27.99	01-410-200	Expenditure		100	1	
				Police Equipment & Supplies					
23-01333	6	AMZ-edge banding	15.88	01-402-210	Expenditure		101	1	
				Office Equipment & Supplies					
23-01333	7	AMZ-cork squares	104.94	01-402-210	Expenditure		102	1	
				Office Equipment & Supplies					
23-01334	1	VISTAPRINT-police flyers	37.08	01-410-200	Expenditure		103	1	
				Police Equipment & Supplies					
23-01334	2	AMZ-staples, tape, dispenser	28.31	01-410-200	Expenditure		104	1	
				Police Equipment & Supplies					
23-01334	3	AMZ-zip ties	11.98	01-410-200	Expenditure		105	1	
				Police Equipment & Supplies					
23-01334	4	AMZ-plastic cups/laminating sh	38.73	01-410-200	Expenditure		106	1	
				Police Equipment & Supplies					
23-01334	5	AMZ-invitation envelopes	8.47	01-410-200	Expenditure		107	1	
				Police Equipment & Supplies					
23-01334	6	AMZ-printer	325.40	01-410-200	Expenditure		108	1	
				Police Equipment & Supplies					
23-01334	7	AMZ-batteries	39.88	01-410-200	Expenditure		109	1	
				Police Equipment & Supplies					
23-01334	8	GOTOPRINT-biz cards police	58.15	01-410-200	Expenditure		110	1	
				Police Equipment & Supplies					
23-01334	9	AMZ-printer ink	47.99	01-410-200	Expenditure		111	1	
				Police Equipment & Supplies					
23-01334	10	AMZ-colored paper	13.73	01-410-200	Expenditure		112	1	
				Police Equipment & Supplies					
23-01334	11	AMZ-folders	52.18	01-410-200	Expenditure		113	1	
				Police Equipment & Supplies					
23-01335	1	ADOBE-script-s mimnall	21.19	01-410-200	Expenditure		114	1	
				Police Equipment & Supplies					
23-01335	2	ADOBE-script-j brommer	21.19	01-410-200	Expenditure		115	1	
				Police Equipment & Supplies					
23-01335	3	AMZ-prime membership POLICE	15.89	01-410-200	Expenditure		116	1	
				Police Equipment & Supplies					
			<u>7,350.10</u>						
42404	12/28/23	CGALA005 CGA Law Firm, PC							730
23-01345	1	watch clock agreement	536.50	01-404-314	Expenditure		138	1	
				Solicitor Fees					
23-01345	2	watch clock agreement review	203.50	01-404-314	Expenditure		139	1	
				Solicitor Fees					
23-01345	3	consult w CSDavidson305-315 Lo	481.00	01-404-314	Expenditure		140	1	
				Solicitor Fees					

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Acct
01	GENERAL FUND	GENERAL FUND		Continued					
42404	CGA	Law Firm, PC		Continued					
23-01345	4	Brent Good parking	296.00	01-404-314	Expenditure		141	1	
				Solicitor Fees					
23-01345	5	delinquent rental registrations	296.00	01-404-314	Expenditure		142	1	
				Solicitor Fees					
23-01345	6	MCG-boudary park property	314.50	18-450-001	Expenditure		143	1	
				McGinness Airport Development Project					
23-01345	7	council workshop-outside signs	240.50	01-404-314	Expenditure		144	1	
				Solicitor Fees					
23-01345	8	workshop-PREP & attend	888.00	01-404-314	Expenditure		145	1	
				Solicitor Fees					
23-01345	9	docs \$ general property	536.50	01-404-314	Expenditure		146	1	
				Solicitor Fees					
23-01345	10	review bankruptcy notice	129.50	01-404-314	Expenditure		147	1	
				Solicitor Fees					
23-01345	11	meeting prep and attendance	888.00	01-404-314	Expenditure		148	1	
				Solicitor Fees					
23-01345	12	S Esh issues	259.00	01-404-314	Expenditure		149	1	
				Solicitor Fees					
23-01345	13	review watch clock agreement	240.50	01-404-314	Expenditure		150	1	
				Solicitor Fees					
23-01345	14	Lease chiques rock outfitters	166.50	01-404-314	Expenditure		151	1	
				Solicitor Fees					
23-01345	15	review w CSDavidson/curb walks	259.00	01-404-314	Expenditure		152	1	
				Solicitor Fees					
23-01345	16	zoning-legal notices	140.00	01-404-314	Expenditure		153	1	
				Solicitor Fees					
23-01345	17	notice to newspaper	111.00	01-404-314	Expenditure		154	1	
				Solicitor Fees					
23-01345	18	SOV - deed lot 1 and 3	98.00	01-404-314	Expenditure		155	1	
				Solicitor Fees					
23-01345	19	deeds blue lane	203.50	01-404-314	Expenditure		156	1	
				Solicitor Fees					
23-01345	20	HARB violation	203.50	01-404-314	Expenditure		157	1	
				Solicitor Fees					
23-01345	21	draft park rules & ordinance	518.00	01-404-314	Expenditure		158	1	
				Solicitor Fees					
23-01345	22	RUE envi review proposal	203.50	01-404-314	Expenditure		159	1	
				Solicitor Fees					
23-01345	23	lease riverview terrace	277.50	01-404-314	Expenditure		160	1	
				Solicitor Fees					
23-01345	24	HARB issue	148.00	01-404-314	Expenditure		161	1	
				Solicitor Fees					
23-01345	25	cross easement 305 315	148.00	01-404-314	Expenditure		162	1	
				Solicitor Fees					
23-01345	26	riverview terrace review lease	129.50	01-404-314	Expenditure		163	1	
				Solicitor Fees					
23-01345	27	LNP conversaton	28.00	01-404-314	Expenditure		164	1	
				Solicitor Fees					
23-01345	28	prep & attend council mtg	888.00	01-404-314	Expenditure		165	1	
				Solicitor Fees					

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Acct
01	GENERAL FUND	GENERAL FUND	Continued						
42404	CGA Law Firm, PC	Continued							
23-01345	29	review investigator visit	259.00	01-404-314	Expenditure		166	1	
				Solicitor Fees					
23-01345	30	review solution to slumlords	203.50	01-404-314	Expenditure		167	1	
				Solicitor Fees					
23-01345	31	review auditor apptment	296.00	01-404-314	Expenditure		168	1	
				Solicitor Fees					
23-01345	32	internal mtg	14.00	01-404-314	Expenditure		169	1	
				Solicitor Fees					
23-01345	33	156 locust zoning conv	425.50	01-404-314	Expenditure		170	1	
				Solicitor Fees					
23-01345	34	attny reick convo-WWTP	203.50	01-404-314	Expenditure		171	1	
				Solicitor Fees					
23-01345	35	review investigator visit	185.00	01-404-314	Expenditure		172	1	
				Solicitor Fees					
23-01345	36	cross easement315 305 locust	240.50	01-404-314	Expenditure		173	1	
				Solicitor Fees					
23-01345	37	email regarding investigation	148.00	01-404-314	Expenditure		174	1	
				Solicitor Fees					
23-01345	38	deed recordings	158.40	01-404-314	Expenditure		175	1	
				Solicitor Fees					
23-01345	39	ad vehicle auction notice	119.16	01-404-314	Expenditure		176	1	
				Solicitor Fees					
			11,084.06						
42405	12/28/23	CINTA005 Cintas Corporation #59H							730
23-01304	1	Highway Uniform #4176862041	98.47	01-430-238	Expenditure		31	1	
				Highway Uniform Cleaning					
23-01337	1	Highway Uniform #4177591699	98.47	01-430-238	Expenditure		118	1	
				Highway Uniform Cleaning					
			196.94						
42406	12/28/23	DIXIE005 Dixie Land Energy							730
23-01305	1	Gas 87% 264.7 gals @ 2.4586	650.79	01-430-231	Expenditure		32	1	
				Fuel, Vehicles					
23-01305	2	Federal Lust Tax	0.26	01-430-231	Expenditure		33	1	
				Fuel, Vehicles					
23-01305	3	Federal Oil Spill Recovery	0.51	01-430-231	Expenditure		34	1	
				Fuel, Vehicles					
23-01305	4	Federal Superfund Recovery Fee	0.93	01-430-231	Expenditure		35	1	
				Fuel, Vehicles					
23-01305	5	Diesel 250.9 gals @ 3.0663	769.33	01-430-231	Expenditure		36	1	
				Fuel, Vehicles					
23-01305	6	Federal Lust tax	0.25	01-430-231	Expenditure		37	1	
				Fuel, Vehicles					
23-01305	7	Federal Oil Spill Recovery	0.54	01-430-231	Expenditure		38	1	
				Fuel, Vehicles					
23-01305	8	Federal Superfund Recovery Fee	0.96	01-430-231	Expenditure		39	1	
				Fuel, Vehicles					



Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Acct
01		GENERAL FUND		Continued					
42406		Dixie Land Energy		Continued					
23-01305	9	Lanc Cnty Fuel Additive	5.02	01-430-231	Expenditure		40	1	
				Fuel, Vehicles					
			<u>1,428.59</u>						
42407	12/28/23	ECKER005 Eckert Seamans Cherin & Mellot							730
23-01315	1	legal services-police contract	364.00	01-404-315	Expenditure		51	1	
				Labor Counsel					
42408	12/28/23	EDMONDS Edmonds Hauling LLC							730
23-01330	1	612 Walnut St-clean up-REBILL	400.00	01-413-317	Expenditure		86	1	
				Contracted Services - Remedial					
42409	12/28/23	ENGLE025 Engle Printing & Publ Co INC							730
23-01318	1	Market House-advertizing2023	293.25	01-402-340	Expenditure		54	1	
				Printing & Advertising					
42410	12/28/23	ENTER005 Enterprise FM Trust							730
23-01285	1	Vehicle Lease-POLICE	3,954.08	01-410-471	Expenditure		3	1	
				Enterprise Lease Expenses 2023 -POLICE					
23-01285	2	Vehicle Lease-CODES	864.93	01-413-471	Expenditure		4	1	
				Enterprise Lease Costs 2023 - CODES					
23-01285	3	Vehicle Lease-PW HWY	3,177.42	01-430-471	Expenditure		5	1	
				Enterprise Lease Costs 2023 - P.W.					
			<u>7,996.43</u>						
42411	12/28/23	FREYL005 Frey Lutz Corp							730
23-01313	1	service police office-no heat	987.69	01-410-610	Expenditure		49	1	
				Maintenance & Repair of Building					
42412	12/28/23	FRICK005 Fricke Hardware & Rental							730
23-01299	1	Ice Melter for Sidewalks	651.21	01-430-245	Expenditure		24	1	
				Highway Supplies					
23-01342	1	Lock	12.00	01-410-200	Expenditure		125	1	
				Police Equipment & Supplies					
			<u>663.21</u>						
42413	12/28/23	GEMMI005 DE Gemmill							730
23-01338	1	No Parking Street Maintenance	336.00	01-433-260	Expenditure		119	1	
				Street Signs					
23-01338	2	Handicap Sign	72.00	01-433-260	Expenditure		120	1	
				Street Signs					
23-01338	3	Handicap Sign w/Placard #	27.00	01-433-260	Expenditure		121	1	
				Street Signs					
			<u>435.00</u>						
42414	12/28/23	GREAT010 Great SIGNS							730
23-01340	1	Building Signs	156.50	01-402-340	Expenditure		123	1	
				Printing & Advertising					

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	
PO #	Item	Description					Ref Seq Acct	
01	GENERAL FUND	GENERAL FUND	Continued					
42415	12/28/23	GTDIS005 GT Discount Auto Parts					730	
23-01300	1	Oil Dry	267.70	01-430-245	Expenditure		25 1	
				Highway Supplies				
23-01300	2	Battery Freightliner	321.18	01-430-375	Expenditure		26 1	
				Maintenance & Repairs of Equipment				
23-01300	3	Battery Snow Blower	364.02	01-430-375	Expenditure		27 1	
				Maintenance & Repairs of Equipment				
			<u>952.90</u>					
42416	12/28/23	HERSH015 Hershey Equipment Co					730	
23-01307	1	HDV13 PA State Inspection	11.00	01-430-375	Expenditure		42 1	
				Maintenance & Repairs of Equipment				
23-01307	2	HDV13 Labor/Inspection	168.75	01-430-375	Expenditure		43 1	
				Maintenance & Repairs of Equipment				
23-01307	4	HDV13 Parts-Fuse, Bulb	2.98	01-430-375	Expenditure		44 1	
				Maintenance & Repairs of Equipment				
23-01307	5	HDV10A PA State Inspection	11.00	01-430-375	Expenditure		45 1	
				Maintenance & Repairs of Equipment				
23-01307	6	HDV10A Labor/Inspection	38.50	01-430-375	Expenditure		46 1	
				Maintenance & Repairs of Equipment				
			<u>232.23</u>					
42417	12/28/23	HFTIR005 H&F Tire Service					730	
23-01296	1	Zero Turn Lawn Mower	214.96	01-430-375	Expenditure		19 1	
				Maintenance & Repairs of Equipment				
42418	12/28/23	INTER045 Intergovernmental Insurance Co					730	
23-01344	1	Health Ins-ADMIN	5,004.88	01-402-196	Expenditure		132 1	
				Employee Insurance Coverage Premiums				
23-01344	2	Health Ins-POLICE	33,672.16	01-410-196	Expenditure		133 1	
				Employee Insurance Coverage Premiums				
23-01344	3	Health Ins-CODES	3,526.66	01-413-196	Expenditure		134 1	
				Employee Insurance Coverage Premiums				
23-01344	4	Health Ins-ZONING	739.11	01-414-196	Expenditure		135 1	
				Employee Insurance Coverage Premiums				
23-01344	5	Health Ins-HWY PW	10,294.87	01-430-196	Expenditure		136 1	
				Employee Insurance Coverage Premiums				
23-01344	6	Health Ins-MRKT HOUSE	739.11	01-444-196	Expenditure		137 1	
				Employee Insurance Coverage				
			<u>53,976.79</u>					
42419	12/28/23	LABS0005 NMS LABS					730	
23-01289	1	Alcohol/Blood - Ralph McCauley	111.00	01-410-376	Expenditure		9 1	
				Maintenance & Repair, Police Vehicles				
42420	12/28/23	LANCA010 Lancaster County Solid Waste M					730	
23-01298	1	Dump Trash #3000424210	67.45	01-409-365	Expenditure		23 1	
				Trash Disposal Services				
42421	12/28/23	LANCA015 Lancaster General Health					730	
23-01320	1	Josy Leshar PE drug screen	76.00	01-410-317	Expenditure		57 1	
				Contracted Services				

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Acct
01	GENERAL FUND	GENERAL FUND	Continued						
42422	12/28/23	LANCA025 Lancaster Avenue Garage & Tire							730
23-01286	1	Oil, Oil Filter, Lube/PD#8	59.95	01-410-376	Expenditure			6	1
				Maintenance & Repair, Police Vehicles					
23-01288	1	Oil, Oil Filter, Lube/PD#9	59.95	01-410-376	Expenditure			8	1
				Maintenance & Repair, Police Vehicles					
23-01291	1	Oil, Air Filter, Lube	59.95	01-410-376	Expenditure			11	1
				Maintenance & Repair, Police Vehicles					
23-01292	1	Oil, Oil Filter, Lube/PD#6	59.95	01-410-376	Expenditure			12	1
				Maintenance & Repair, Police Vehicles					
23-01293	1	State Insp/PD#3	31.00	01-410-376	Expenditure			13	1
				Maintenance & Repair, Police Vehicles					
23-01294	1	Oil, Oil Filter, Lube/PD#5	59.95	01-410-376	Expenditure			14	1
				Maintenance & Repair, Police Vehicles					
			330.75						
42423	12/28/23	LEONA005 LEONARDO							730
23-01264	1	License Plate Reader	480.00	01-410-317	Expenditure			2	1
				Contracted Services					
42424	12/28/23	MARKE005 Market House Coffee Corner							730
23-01339	1	holiday lunch costs	485.00	01-402-210	Expenditure			122	1
				Office Equipment & Supplies					
42425	12/28/23	MCCARTHY McCarthy Tire Service							730
23-01306	1	Trailer Tire Repair	57.45	01-430-375	Expenditure			41	1
				Maintenance & Repairs of Equipment					
42426	12/28/23	MOMMA Momma Son's							730
23-01336	1	Holiday Lunch costs	231.00	01-402-210	Expenditure			117	1
				Office Equipment & Supplies					
42427	12/28/23	OLDCO005 Old Columbia Public Grounds Co							730
23-01314	1	electric share	357.86	01-454-453	Expenditure			50	1
				Maintenance of Parks - Locust Park					
42428	12/28/23	PENNS010 Pennsylvania One Call System,							730
23-01297	1	Supplemental text messages	1.00	01-430-321	Expenditure			20	1
				Highway, Phone - Cell & Landline & GPS					
23-01297	2	Email delivery charge	0.82	01-430-321	Expenditure			21	1
				Highway, Phone - Cell & Landline & GPS					
23-01297	3	Monthly activity fee	29.52	01-430-321	Expenditure			22	1
				Highway, Phone - Cell & Landline & GPS					
			31.34						
42429	12/28/23	PUREW005 Pure Water Technology							730
23-01316	1	water cooler-borough office	79.00	01-402-317	Expenditure			52	1
				Contracted Services					
23-01316	2	water cooler-police office	79.00	01-410-317	Expenditure			53	1
				Contracted Services					
			158.00						

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Num Acct
01	GENERAL FUND	GENERAL FUND	Continued						
42430	12/28/23	QUALI010 Quality Digital Office Solutio							730
23-01327	1	Copier Contract Inv-BOROUGH	210.14	01-402-317	Expenditure		76		1
				Contracted Services					
23-01327	2	Copier Contract Inv-POLICE	125.49	01-410-317	Expenditure		77		1
				Contracted Services					
			<u>335.63</u>						
42431	12/28/23	REAMS005 Reamstown Excavating Inc							730
23-01326	1	2nd St P2-CDBG improve	88,539.10	18-480-800	Expenditure		75		1
				2nd St Perry St & Union St/CDBG					
42432	12/28/23	RYNOP005 RYNO PUBLIC SAFETY SOLUTIONS							730
23-01312	1	FIRE-600 manor st	50.00	01-413-425	Expenditure		48		1
				Fire Inspection Services					
42433	12/28/23	SIDIU005 Sidium Solutions Inc							730
23-01319	1	Computer	1,113.88	01-402-312	Expenditure		55		1
				IT Contracted Services					
23-01319	2	ADOBE subscriptions	2,150.40	01-402-312	Expenditure		56		1
				IT Contracted Services					
			<u>3,264.28</u>						
42434	12/28/23	STAND005 Standard Insurance Company LFE							730
23-01323	1	LIFE/STD/LTD/ADD-ADMIN	435.27	01-402-196	Expenditure		66		1
				Employee Insurance Coverage Premiums					
23-01323	2	LIFE/STD/LTD/ADD-PROPERTY	111.74	01-409-196	Expenditure		67		1
				Employee Insurance Coverage Premiums					
23-01323	3	LIFE/STD/LTD/ADD-POLICE	2,158.83	01-410-196	Expenditure		68		1
				Employee Insurance Coverage Premiums					
23-01323	4	LIFE/STD/LTD/ADD-CODES	212.98	01-413-196	Expenditure		69		1
				Employee Insurance Coverage Premiums					
23-01323	5	LIFE/STD/LTD/ADD-ZONING	99.91	01-414-196	Expenditure		70		1
				Employee Insurance Coverage Premiums					
23-01323	6	LIFE/STD/LTD/ADD-PW HWY	833.86	01-430-196	Expenditure		71		1
				Employee Insurance Coverage Premiums					
23-01323	7	LIFE/STD/LTD/ADD-MRKT HOUSE	103.55	01-444-196	Expenditure		72		1
				Employee Insurance Coverage					
			<u>3,956.14</u>						
42435	12/28/23	STAND010 Standard Insurance Company DNT							730
23-01329	1	dental coverage-ADMIN	280.08	01-402-196	Expenditure		79		1
				Employee Insurance Coverage Premiums					
23-01329	2	dental coverage-PROPERTY	60.12	01-409-196	Expenditure		80		1
				Employee Insurance Coverage Premiums					
23-01329	3	dental coverage-POLICE	2,826.08	01-410-196	Expenditure		81		1
				Employee Insurance Coverage Premiums					
23-01329	4	dental coverage-CODES	273.60	01-413-196	Expenditure		82		1
				Employee Insurance Coverage Premiums					
23-01329	5	dental coverage-ZONING	113.76	01-414-196	Expenditure		83		1
				Employee Insurance Coverage Premiums					
23-01329	6	dental coverage-HWY PW	735.12	01-430-196	Expenditure		84		1
				Employee Insurance Coverage Premiums					

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Num Acct
01		GENERAL FUND							
		GENERAL FUND							
		Continued							
42435		Standard Insurance Company DNT							
23-01329	7	dental coverage-MRKT HOUSE	60.12	01-444-196	Expenditure		85		1
				Employee Insurance Coverage					
			<u>4,348.88</u>						
42436	12/28/23	SUPER005 Super Shoe Stores							730
23-01303	1	J Misal Public Works	64.78	01-430-239	Expenditure		30		1
				Employee Clothing Allowance					
42437	12/28/23	TACTI005 Tactical wear							730
23-01290	1	Chevrons-Patches/A. Snyder	15.90	01-410-238	Expenditure		10		1
				Police Uniforms and Dry Cleaning					
23-01302	1	Patches and alterations/Arndt	142.50	01-410-238	Expenditure		29		1
				Police Uniforms and Dry Cleaning					
23-01308	1	Uniforms/Souders, Keyser	843.73	01-410-238	Expenditure		47		1
				Police Uniforms and Dry Cleaning					
			<u>1,002.13</u>						
42438	12/28/23	TECHN010 Technology Enterprise Group							730
23-01301	1	2024 CLEAN Access Subscription	2,420.88	01-410-317	Expenditure		28		1
				Contracted Services					
42439	12/28/23	THOMA010 Thomas Nikolaus							730
23-01341	1	refund QT 12 S 5th St	25.00	01-362-423	Revenue		124		1
				Quick Ticket Revenue					
42440	12/28/23	VISI0005 Vision Benefits of America							730
23-01322	1	Vision Ins-ADMIN	28.76	01-402-196	Expenditure		59		1
				Employee Insurance Coverage Premiums					
23-01322	2	Vision Ins-PROPERTY	7.18	01-409-196	Expenditure		60		1
				Employee Insurance Coverage Premiums					
23-01322	3	Vision Ins-POLICE	261.96	01-410-196	Expenditure		61		1
				Employee Insurance Coverage Premiums					
23-01322	4	Vision Ins-CODES	26.63	01-413-196	Expenditure		62		1
				Employee Insurance Coverage Premiums					
23-01322	5	Vision Ins-ZONING	14.36	01-414-196	Expenditure		63		1
				Employee Insurance Coverage Premiums					
23-01322	6	Vision Ins-PW HWY	92.08	01-430-196	Expenditure		64		1
				Employee Insurance Coverage Premiums					
23-01322	7	Vision Ins-MRKT HOUSE	7.18	01-444-196	Expenditure		65		1
				Employee Insurance Coverage					
			<u>438.15</u>						
42441	12/28/23	VLTRA005 V L Tracey Sales							730
23-01295	1	12X600' Roll Towels, Bleached	52.01	01-430-200	Expenditure		15		1
				Operating Supplies					
23-01295	2	Simonize Winter Rinse Neutrali	67.80	01-430-200	Expenditure		16		1
				Operating Supplies					
23-01295	3	Texture Grip Nitrile Gloves	44.85	01-430-200	Expenditure		17		1
				Operating Supplies					

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Num Acct
01		GENERAL FUND		Continued					
42441		V L Tracey Sales		Continued					
23-01295		4 Amsoil Heavy Metal Protector	182.30	01-430-200	Expenditure		18		1
				Operating Supplies					
			<u>346.96</u>						
42442	12/28/23	YARNE005 Yarnell/Choice/B Safe							730
23-01328		1 Market House professional serv	1,380.00	01-444-317	Expenditure		78		1
				Market House, Contracted Services					
42443	12/28/23	YCGIN005 YCG, INC							730
23-01321		1 Calibration/Enradd	36.75	01-410-377	Expenditure		58		1
				Maintenance & Repair, Police Equipment					

Checking Account Totals	Paid	Void	Amount Paid	Amount Void
Checks:	45	0	209,530.24	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	45	0	209,530.24	0.00

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Ref Num	Ref Seq	Num Acct
35		LIQUID FUELS		PLGIT LIQUID FUELS				
631	12/28/23	PPELE005 PPL Electric Utilities Corp						731
23-01310		1 1027 walnut st rear st light	14.12	35-434-001	Expenditure		1	1
				Street Lighting - Electrical Usage				
23-01310		2 locust st st lights	58.51	35-434-001	Expenditure		2	1
				Street Lighting - Electrical Usage				
23-01310		3 ironville pk st lights	24.93	35-434-001	Expenditure		3	1
				Street Lighting - Electrical Usage				
23-01310		4 n 9th st & walnut st lights	25.26	35-434-001	Expenditure		4	1
				Street Lighting - Electrical Usage				
23-01310		5 130 n 2nd st st light	48.02	35-434-001	Expenditure		5	1
				Street Lighting - Electrical Usage				
23-01310		6 market & locust st light	32.24	35-434-001	Expenditure		6	1
				Street Lighting - Electrical Usage				
23-01310		7 rt 30 @ 441 st light	51.90	35-434-001	Expenditure		7	1
				Street Lighting - Electrical Usage				
23-01310		8 400 blk s front st light	164.24	35-434-001	Expenditure		8	1
				Street Lighting - Electrical Usage				
23-01310		9 walnut st lights	109.58	35-434-001	Expenditure		9	1
				Street Lighting - Electrical Usage				
23-01310		10 5th & chestnut st light	28.45	35-434-001	Expenditure		10	1
				Street Lighting - Electrical Usage				
23-01311		1 3rd & chest traffic light 7978	34.33	35-434-002	Expenditure		11	1
				Traffic Lights - Electrical Usage				
23-01311		2 4th & locust traffic 1947	122.68	35-434-002	Expenditure		12	1
				Traffic Lights - Electrical Usage				
23-01311		3 s 3rd & locust traffic 1374	120.75	35-434-002	Expenditure		13	1
				Traffic Lights - Electrical Usage				
23-01311		4 3rd & linden traffic 5177	34.33	35-434-002	Expenditure		14	1
				Traffic Lights - Electrical Usage				
23-01311		5 s 4th st & locust traffic 1949	35.90	35-434-002	Expenditure		15	1
				Traffic Lights - Electrical Usage				
23-01311		6 cherry & lanc ave traffic 3872	36.56	35-434-002	Expenditure		16	1
				Traffic Lights - Electrical Usage				

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num
PO #	Item	Description					Ref Seq Acct
35		LIQUID FUELS PLGIT LIQUID FUELS		Continued			
631		PPL Electric Utilities Corp		Continued			
23-01311	7	9th & locust traffic 7951	24.73	35-434-002	Expenditure		17 1
				Traffic Lights - Electrical	Usage		
23-01311	17	15th & Lanc ave traffic 2002	34.59	35-434-002	Expenditure		18 1
				Traffic Lights - Electrical	Usage		
23-01311	18	Walnut St traffic 4711	39.63	35-434-002	Expenditure		19 1
				Traffic Lights - Electrical	Usage		
			<u>1,040.75</u>				
632	12/28/23	PPLEL010 PPL Electric Utilities Corp					731
23-01317	1	lanc ave traffic light 2001	38.33	35-434-002	Expenditure		20 1
				Traffic Lights - Electrical	Usage		

Checking Account Totals	Paid	Void	Amount Paid	Amount Void
Checks:	2	0	1,079.08	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	2	0	1,079.08	0.00

Report Totals	Paid	Void	Amount Paid	Amount Void
Checks:	47	0	210,609.32	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	47	0	210,609.32	0.00

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Totals by Year-Fund Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
GENERAL FUND BBT	3-01	116,156.14	25.00	0.00	116,181.14
CAPITAL FUND	3-18	93,349.10	0.00	0.00	93,349.10
HIGHWAY AID FUND	3-35	1,079.08	0.00	0.00	1,079.08
Total of All Funds:		<u>210,584.32</u>	<u>25.00</u>	<u>0.00</u>	<u>210,609.32</u>



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Totals by Fund					
Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
GENERAL FUND BBT	01	116,156.14	25.00	0.00	116,181.14
CAPITAL FUND	18	93,349.10	0.00	0.00	93,349.10
HIGHWAY AID FUND	35	1,079.08	0.00	0.00	1,079.08
Total of All Funds:		<u>210,584.32</u>	<u>25.00</u>	<u>0.00</u>	<u>210,609.32</u>

Fund Description	Fund	Current	Prior Rcvd	Prior Open	Paid Prior	Fund Total
GENERAL FUND BBT	3-01	116,156.14	0.00	0.00	0.00	116,156.14
CAPITAL FUND	3-18	93,349.10	0.00	0.00	0.00	93,349.10
HIGHWAY AID FUND	3-35	1,079.08	0.00	0.00	0.00	1,079.08
Total of All Funds:		210,584.32	0.00	0.00	0.00	210,584.32



# **ECS Mid-Atlantic, LLC**

Proposal for Natural Resource Services

McGinness Innovation Park Area #1  
1015 Plane Street, Columbia, Pennsylvania 17603

For: ELA Group, Inc

743 South Broad Street, Lititz, Pennsylvania 17543

ECS Proposal Number 47:31215-EP

November 20, 2023



November 20, 2023

Mr. Richard Jackson, RLA  
ELA Group, Inc  
743 South Broad Street  
Lititz, Pennsylvania 17543

ECS Proposal No. 47:31215-EP

Reference: Proposal for Natural Resource Services, McGinness Innovation Park Area #1, 1015 Plane Street, Columbia, Lancaster County, Pennsylvania

Dear Mr. Jackson:

ECS Mid-Atlantic, LLC (ECS) is pleased to provide you with this proposal for providing Natural Resource Services for the McGinness Innovation Park Area #1 project. Our proposal contains a summary of relevant information as we understand it, a project schedule, and the estimated fees for completion of the proposed services.

We understand the property is located at 1015 Plane Street in Columbia, Lancaster County, Pennsylvania. Based on the information available, a property description is noted within the attached proposal along with a description of our scope of services.

We appreciate the opportunity to be of service to you on this project. If you have any questions or comments concerning this proposal, or would like adjustments to our proposed scope of services or schedule, please do not hesitate to contact us.

Sincerely,

ECS Mid-Atlantic, LLC

Vince Humenay  
Environmental Senior Project Manager  
vhumenay@ecslimited.com  
717-767-4788

Justin M. Hughes, PWS  
Associate Environmental Principal  
jhughes@ecslimited.com  
804-353-6333

## PROJECT INFORMATION AND SCOPE OF SERVICES

### Project Description

We understand the subject property is located at 1015 Plane Street in Columbia, Lancaster County, Pennsylvania. According to the Lancaster County Online GIS website, the subject property is identified as a portion of Parcel Identification Numbers (PINs) 110-2321023-254100-0-0000 and consists of approximately 2.4 acres. The site consists of an undeveloped wooded parcel of land.

### Scope of Services

Based on our understanding of the subject property and plans for future activities, ECS has prepared the following Scope of Services:

#### Task 1 - Wetland & Stream Delineation

ECS assumes this task will take 1 day with a 1-person field crew given an approximate 2.4-acre study area. If unexpected/unsafe field conditions are encountered (e.g., steep topography, inclement weather, thick vegetation, site access issues, etc.), this task may take longer. This task typically includes:

- Collection of field data by an ECS Wetland Scientist on soils, hydrology, and vegetation consistent with the guidelines in the *Regional Supplement to the Corps of Engineers Wetland Delineation Manual: Eastern Mountains and Piedmont Region* (Version 2.0) for determining jurisdictional wetland boundaries;
- Marking wetland boundaries with numbered "Wetland Delineation" flagging tape and GPS location of wetland flag locations with a sub-meter accuracy GPS unit. Please note, accuracy can vary depending on canopy cover and other factors;
- Providing evidence, or lack thereof, as to whether or not areas onsite likely meet the jurisdictional requirements outlined in the U.S. Army Corps of Engineers (USACE) *Jurisdictional Determinations - Guidance and Procedures*, dated June 15, 2007;
- Stream data points will be taken at intervals along the stream corridor depicted by changes in stream and/or buffer habitat. Labeled field flagging will be placed at data point locations;
- Providing photographic documentation of site conditions; and,
- Preparation of a Wetland Delineation Report that will include existing site conditions, wetland data sheets, photographs, figures, and maps. ECS assumes all necessary base mapping will be provided by the client or their agent.

#### Out of Scope Items

If, during the performance of our scope of services, additional environmental issues are identified that are beyond the Scope of Services outlined within this proposal, ECS will contact ELA Group, Inc to discuss the relevance and significance of the finding in order to determine if the finding merits additional assessment, inclusion in our final report, or a modification to our Scope of Services and fee.

**Safety**

ECS personnel are responsible for their own personal safety. While on site, if ECS personnel deem a condition unsafe and the performance of our scope of services cannot be completed, you will be notified of the unsafe condition. ECS personnel will not proceed further with the scope of services in that area until the unsafe condition is corrected. Access delays associated with safety concerns may result in additional fees.

**PROJECT FEES AND SCHEDULE**

**Project Fees**

ECS will provide the described scope of services for the following lump sum fees:

Scope of Services	Fees
Task 1 - Wetland & Stream Delineation	\$2,900.00
<b>Total Lump Sum Fees</b>	<b>\$2,900.00</b>

\*Our fee assumes that all necessary exhibits, site/property contact information, etc. will be provided to us by you or your agents.

\*\*Fees assume that our evaluation of the site will not be hindered by extremely thick vegetation. If vegetation is encountered on the site that renders an area or areas too thick to evaluate, ECS reserves the right to re-negotiate our fee for delineation (flagging) of the site.

**Meetings/Project Coordination**

Meetings and/or additional project coordination requested by ELA Group, Inc beyond the Scope of Services outlined above will be invoiced on a time and materials basis. Meetings after typical office hours (Monday through Friday 8 am to 5 pm) will be invoiced at 1.5 times the normal rate. At the time of this proposal, ECS' unit rates are as follows: \$100.00/hour for a Staff Environmental Scientist, \$125.00/hour for an Environmental Scientist, \$175.00/hour for a Senior Environmental Scientist, \$225.00/hour for an Environmental Principal, \$65.00/hour for an Administrative Professional, and \$0.65/mile for mileage.

**Project Schedule**

Please note, ECS cannot begin the scope of work until we have received written authorization to proceed. If this schedule does not meet your needs, please contact ECS to discuss an expedited deadline. Additional costs may be incurred.

If areas of the property cannot be observed due to inaccessibility or unsafe/unexpected conditions beyond the control of ECS, ECS will wait until such time either that the area is accessible or the unsafe conditions are corrected. If ECS must make additional visits to the site, a change order will be provided for our additional fees.



The field work can be complete within two weeks of receiving the signed contract. The wetland report will take an additional one week to complete.

### **LIMITATIONS AND ASSUMPTIONS**

Conclusions and recommendations pertaining to environmental conditions at the subject site are limited to the conditions observed at the time this study will be undertaken. The assessment is not intended to represent an exhaustive research of every potential condition that may exist, nor does it claim to represent conditions or events that arise after the assessment.

We have made the following assumptions in developing this proposal:

- Prices presented herein are valid for 120 days from the date of this proposal.
- Upon client authorization, additional project work not specifically addressed by this proposal shall be charged at a time and materials rate in accordance with the ECS Fee Schedule in place at the time the service is performed.
- Fees assume that our evaluation of the site will not be hindered by extremely thick vegetation. If vegetation is encountered on the site that renders an area or areas too thick to evaluate, ECS reserves the right to re-negotiate our fee for delineation (flagging) of the site.

### **PROPOSAL ACCEPTANCE**

Please complete the Proposal Acceptance page and return one copy to ECS to indicate acceptance of this proposal and to initiate services on the referenced project. The Client's signature indicates that he/she has the authority to bind the Client, that he/she has read or has had the opportunity to read the accompanying Terms and Conditions of Service and agrees to be bound by such Terms and Conditions of Service.

**PROPOSAL ACCEPTANCE**

Scope of Services	Fees	Initial for Authorization
Task 1 - Wetland & Stream Delineation	\$2,900.00	
<b>Total Lump Sum Fees</b>	<b>\$2,900.00</b>	

<b>PROPOSAL INFORMATION</b>	
ECS Proposal Number	47:31215-EP
Scope of Work	Natural Resource Services
Location	1015 Plane Street, Columbia, Pennsylvania
<b>CLIENT INFORMATION</b>	
Signature - Authorized Representative for Entity Responsible for Payment	
Print or Type Name of Client and Company	
Date of Execution	
Proposal Addressee - Name	Richard Jackson, RLA
Proposal Addressee - Company	ELA Group, Inc
<b>INVOICE INFORMATION</b>	
<b>Please Print or Type Below if Invoice Addressee Different Than Proposal Addressee or Special Invoicing Instructions</b>	
Invoice Addressee - Name	
Invoice Addressee - Company	
Invoice Addressee - Street Address 1	
Invoice Addressee - Street Address 2	
Invoice Addressee - City, State, Zip Code	
Invoice Addressee - Email	
Invoice Addressee - Phone Number	
Client PO or Project #	





## TERMS AND CONDITIONS

Attached to this proposal and an integral part of our proposal, are our "Terms and Conditions of Service". These terms and conditions represent the current recommendations of the Geoprofessional Business Association (GBA), the Consulting Engineers' Council, and the Geotechnical Division of the American Society of Civil Engineers.

Our insurance carrier requires that we have a signed contract prior to the release of any information. This letter is the agreement for our services. Your acceptance of this proposal should be indicated by signing and returning the enclosed Proposal Acceptance form to us.



## ECS MID-ATLANTIC LLC TERMS AND CONDITIONS OF SERVICE

The professional services ("Services") to be provided by ECS Mid-Atlantic LLC ("ECS") pursuant to the Proposal shall be provided in accordance with these Terms and Conditions of Service ("Terms"), including any addenda as may be incorporated or referenced in writing and shall form the Agreement between ECS and CLIENT.

**1.0 INDEPENDENT CONSULTANT STATUS** - ECS shall serve as an independent professional consultant to CLIENT for Services on the Project and shall have control over, and responsibility for, the means and methods for providing the Services identified in the Proposal, including the retention of Subcontractors and Subconsultants

**2.0 SCOPE OF SERVICES** - It is understood that the fees, reimbursable expenses and time schedule defined in the Proposal are based on information provided by CLIENT and/or CLIENT'S agents, contractors and consultants ("Contractors"). CLIENT acknowledges that if this information is not current, is incomplete or inaccurate, if conditions are discovered that could not be reasonably foreseen, or if CLIENT orders additional services, the scope of services will change, even while the Services are in progress.

### **3.0 STANDARD OF CARE**

**3.1 In fulfilling its obligations and responsibilities enumerated in the Proposal, ECS shall be expected to comply with and its performance evaluated in light of the standard of care expected of professionals in the industry performing similar services on projects of like size and complexity at that time in the region (the "Standard of Care"). Nothing contained in the Proposal, the agreed-upon scope of Services, these Terms or any ECS report, opinion, plan or other document prepared by ECS shall constitute a warranty or guarantee of any nature whatsoever.**

**3.2** CLIENT understands and agrees that ECS will rely on the facts learned from data gathered during performance of Services as well as those facts provided by the CLIENT and/or CLIENT'S contractors and consultants. CLIENT acknowledges that such data collection is limited to specific areas that are sampled, bored, tested, observed and/or evaluated. Consequently, CLIENT waives any and all claims based upon erroneous facts provided by the CLIENT, facts subsequently learned or regarding conditions in areas not specifically sampled, bored, tested, observed or evaluated by ECS.

**3.3** If a situation arises that causes ECS to believe compliance with CLIENT'S directives would be contrary to sound engineering practices, would violate applicable laws, regulations or codes, or will expose ECS to legal claims or charges, ECS shall so advise CLIENT. If ECS' professional judgment is rejected, ECS shall have the right to terminate its Services in accordance with the provisions of Section 25.0, below.

**3.4** If CLIENT decides to disregard ECS' recommendations with respect to complying with applicable laws or regulations, ECS shall determine if applicable law requires ECS to notify the appropriate public officials. CLIENT agrees that such determinations are ECS' sole right to make.

### **4.0 CLIENT DISCLOSURES**

**4.1** Where the Services requires ECS to penetrate a surface, CLIENT shall furnish and/or shall direct CLIENT'S or CLIENT'S Contractors to furnish ECS information identifying the type and location of utility lines and other man-made objects known, suspected, or assumed to be located beneath or behind the Site's surface. ECS shall be entitled to rely on such information for completeness and accuracy without further investigation, analysis, or evaluation.

**4.2** "Hazardous Materials" shall include but not be limited to any substance that poses or may pose a present or potential hazard to human health or the environment whether contained in a product, material, by-product, waste, or sample, and whether it exists in a solid, liquid, semi-solid or gaseous form. CLIENT shall notify ECS of any known, assumed, or suspected regulated, contaminated, or other similar Hazardous Materials that may exist at the Site prior to ECS mobilizing to the Site.

**4.3** If any Hazardous Materials are discovered, or are reasonably suspected by ECS after its Services begin, ECS shall be entitled to amend the scope of Services and adjust its fees or fee schedule to reflect any additional work or personal protective equipment and/or safety precautions required by the existence of such Hazardous Materials.

**5.0 INFORMATION PROVIDED BY OTHERS** - CLIENT waives, releases and discharges ECS from and against any claim for damage, injury or loss allegedly arising out of or in connection with errors, omissions, or inaccuracies in documents and other information in any form provided to ECS by CLIENT or CLIENT'S Contractors, including such information that becomes incorporated into ECS documents.

**6.0 CONCEALED RISKS** - CLIENT acknowledges that special risks are inherent in sampling, testing and/or evaluating concealed conditions that are hidden from view and/or neither readily apparent nor easily accessible, e.g., subsurface conditions, conditions behind a wall, beneath a floor, or above a ceiling. Such circumstances require that certain assumptions be made regarding existing conditions, which may not be verifiable without expending additional sums of money or destroying otherwise adequate or serviceable portions of a building or component thereof. Accordingly, ECS shall not be responsible for the verification of such conditions unless verification can be made by simple visual observation. CLIENT agrees to bear any and all costs, losses, damages and expenses (including, but not limited to, the cost of ECS' additional services) in any way arising from or in connection with the existence or discovery of such concealed or unknown conditions.

### **7.0 RIGHT OF ENTRY/DAMAGE RESULTING FROM SERVICES**

**7.1** CLIENT warrants that it possesses the authority to grant ECS right of entry to the site for the performance of Services. CLIENT hereby grants ECS and its agents, subcontractors and/or subconsultants ("Subconsultants"), the right to enter from time to time onto the property in order for ECS to perform its Services. CLIENT agrees to indemnify and hold ECS and its Subconsultants harmless from any claims arising from allegations that ECS trespassed or lacked authority to access the Site.

**7.2** CLIENT warrants that it possesses all necessary permits, licenses and/or utility clearances for the Services to be provided by ECS except where ECS' Proposal explicitly states that ECS will obtain such permits, licenses, and/or utility clearances.

**7.3** ECS will take reasonable precautions to limit damage to the Site and its improvements during the performance of its Services. CLIENT understands that the use of exploration, boring, sampling, or testing equipment may cause damage to the Site. The correction and restoration of such common damage is CLIENT'S responsibility unless specifically included in ECS' Proposal.

**7.4** CLIENT agrees that it will not bring any claims for liability or for injury or loss against ECS arising from (i) procedures associated with the exploration, sampling or testing activities at the Site, (ii) discovery of Hazardous Materials or suspected Hazardous Materials, or (iii) ECS' findings, conclusions, opinions, recommendations, plans, and/or specifications related to discovery of contamination.

### **8.0 UNDERGROUND UTILITIES**

**8.1** ECS shall exercise the Standard of Care in evaluating client-furnished information as well as information readily and customarily available from public utility locating services (the "Underground Utility Information") in its effort to identify underground utilities. The extent of such evaluations shall be at ECS' sole discretion.

**8.2** CLIENT recognizes that the Underground Utility Information provided to or obtained by ECS may contain errors or be incomplete. CLIENT understands that ECS may be unable to identify the locations of all subsurface utility lines and man-made features.

**8.3** CLIENT waives, releases, and discharges ECS from and against any claim for damage, injury or loss allegedly arising from or related to subterranean structures (pipes, tanks, cables, or other utilities, etc.) which are not called to ECS' attention in writing by CLIENT, not correctly shown on the Underground Utility Information and/or not properly marked or located by the utility owners, governmental or quasi-governmental locators, or private utility locating services as a result of ECS' or ECS' Subconsultant's request for utility marking services made in accordance with local industry standards.

### **9.0 SAMPLES**

**9.1** Soil, rock, water, building materials and/or other samples and sampling by-products obtained from the Site are and remain the property of CLIENT. Unless other arrangements are requested by CLIENT and mutually agreed upon by ECS in writing, ECS will retain samples not consumed in laboratory testing for up to sixty (60) calendar days after the first issuance of any document containing data obtained from such samples. Samples consumed by laboratory testing procedures will not be stored.

**9.2** Unless CLIENT directs otherwise, and excluding those issues covered in Section 10.0, CLIENT authorizes ECS to dispose of CLIENT'S non-hazardous samples and sampling or testing by-products in accordance with applicable laws and regulations.

### **10.0 ENVIRONMENTAL RISKS**

**10.1** When Hazardous Materials are known, assumed, suspected to exist, or discovered at the Site, ECS will endeavor to protect its employees and address public health, safety, and environmental issues in accordance with the Standard of Care. CLIENT agrees to compensate ECS for such efforts.

**10.2** When Hazardous Materials are known, assumed, or suspected to exist, or discovered at the Site, ECS and/or ECS' subcontractors will exercise the Standard of Care in containerizing and labeling such Hazardous Materials in accordance with applicable laws and regulations, and will leave the containers on Site. CLIENT is responsible for the retrieval, removal, transport and disposal of such contaminated samples, and sampling process byproducts in accordance with applicable law and regulation.

**10.3** Unless explicitly stated in the Scope of Services, ECS will neither subcontract for nor arrange for the transport, disposal, or treatment of Hazardous Materials. At CLIENT'S written request, ECS may assist CLIENT in identifying appropriate alternatives for transport, off-site treatment, storage, or disposal of such substances, but CLIENT shall be solely responsible for the final selection of methods and firms to provide such services. CLIENT shall sign all manifests for the disposal of substances affected by contaminants and shall otherwise exercise prudence in arranging for lawful disposal.

**10.4** In those instances where ECS is expressly retained by CLIENT to assist CLIENT in the disposal of Hazardous Materials, samples, or wastes as part of the Proposal, ECS shall do so only as CLIENT'S agent (notwithstanding any other provision of this Agreement to the contrary). ECS will not assume the role of, nor be considered a generator, storer, transporter, or disposer of Hazardous Materials.

**10.5** Subsurface sampling may result in unavoidable cross-contamination of certain subsurface areas, as when a probe or excavation/boring device moves through a contaminated zone and links it to an aquifer, underground stream, pervious soil stratum, or other hydrous body not previously contaminated, or connects an uncontaminated zone with a contaminated zone. Because sampling is an essential element of the Services indicated herein, CLIENT agrees this risk cannot be eliminated. Provided such services were performed in accordance with the Standard of Care, CLIENT waives, releases and discharges ECS from and against any claim for damage, injury, or loss allegedly arising from or related to such cross-contamination.

**10.6** CLIENT understands that a Phase I Environmental Site Assessment (ESA) is conducted solely to permit ECS to render a professional opinion about the likelihood of the site having a Recognized Environmental Condition on, in, beneath, or near the Site at the time the Services are conducted. No matter how thorough a Phase I ESA study may be, findings derived from its conduct are highly limited and ECS cannot know or state for an absolute fact that the Site is unaffected or adversely affected by one or more Recognized Environmental Conditions. CLIENT represents and warrants that it understands the limitations associated with Phase I ESAs.

## 11.0 OWNERSHIP OF DOCUMENTS

- 11.1 ECS shall be deemed the author and owner (or licensee) of all documents, technical reports, letters, photos, boring logs, field data, field notes, laboratory test data, calculations, designs, plans, specifications, reports, or similar documents and estimates of any kind furnished by it [the "Documents of Service"] and shall retain all common law, statutory and other reserved rights, including copyrights. CLIENT shall have a limited, non-exclusive license to use copies of the Documents of Service provided to it in connection with its Project for which the Documents of Service are provided until the completion of the Project.
- 11.2 ECS' Services are performed and Documents of Service are provided for the CLIENT'S sole use. CLIENT understands and agrees that any use of the Documents of Service by anyone other than the CLIENT and its Contractors is not permitted. CLIENT further agrees to indemnify and hold ECS harmless for any errors, omissions or damage resulting from its contractors' use of ECS' Documents of Service.
- 11.3 Without ECS' prior written consent, CLIENT agrees to not use ECS' Documents of Service for the Project if the Project is subsequently modified in scope, structure or purpose. Any reuse without ECS' written consent shall be at CLIENT'S sole risk and without liability to ECS or its Subconsultants. CLIENT agrees to indemnify and hold ECS harmless for any errors, omissions or Damage resulting from its use of ECS' Documents of Service after any modification in scope, structure or purpose.
- 11.4 CLIENT agrees to not make any modification to the Documents of Service without the prior written authorization of ECS. To the fullest extent permitted by law, CLIENT agrees to indemnify, defend, and hold ECS harmless from any damage, loss, claim, liability or cost (including reasonable attorneys' fees and defense costs) arising out of or in connection with any unauthorized modification of the Documents of Service by CLIENT or any person or entity that acquires or obtains the Documents of Service from or through CLIENT. CLIENT represents and warrants that the Documents of Service shall be used only as submitted by ECS.

## 12.0 SAFETY

- 12.1 Unless expressly agreed to in writing in its Proposal, CLIENT agrees that ECS shall have no responsibility whatsoever for any aspect of site safety other than for its own employees. Nothing herein shall be construed to relieve CLIENT and/or its Contractors from their responsibility for site safety. CLIENT also represents and warrants that the General Contractor is solely responsible for Project site safety and that ECS personnel may rely on the safety measures provided by the General Contractor.
- 12.2 In the event ECS assumes in writing limited responsibility for specified safety issues, the acceptance of such responsibilities does not and shall not be deemed an acceptance of responsibility for any other non-specified safety issues, including, but not limited to those relating to excavating, fall protection, shoring, drilling, backfilling, blasting, or other construction activities.

## 13.0 CONSTRUCTION TESTING AND REMEDIATION SERVICES

- 13.1 CLIENT understands that construction testing and observation services are provided in an effort to reduce, but cannot eliminate, the risk of problems arising during or after construction or remediation. CLIENT agrees that the provision of such Services does not create a warranty or guarantee of any type.
- 13.2 Monitoring and/or testing services provided by ECS shall not in any way relieve the CLIENT'S contractor(s) from their responsibilities and obligations for the quality or completeness of construction as well as their obligation to comply with applicable laws, codes, and regulations.
- 13.3 ECS has no responsibility whatsoever for the means, methods, techniques, sequencing or procedures of construction selected, for safety precautions and programs incidental to work or services provided by any contractor or other consultant. ECS does not and shall not have or accept authority to supervise, direct, control, or stop the work of any of CLIENT'S Contractors or any of their subcontractors.
- 13.4 ECS strongly recommends that CLIENT retain ECS to provide construction monitoring and testing services on a full time basis to lower the risk of defective or incomplete work being installed by CLIENT'S Contractors. If CLIENT elects to retain ECS on a part-time or on-call basis for any aspect of construction monitoring and/or testing, CLIENT accepts the risk that a lower level of construction quality may occur and that defective or incomplete work may result and not be detected by ECS' part time monitoring and testing in exchange for CLIENT'S receipt of an immediate cost savings. Unless the CLIENT can show that ECS' errors or omissions are contained in ECS' reports, CLIENT waives, releases and discharges ECS from and against any other claims for errors, omissions, damages, injuries, or loss alleged to arise from defective or incomplete work that was monitored or tested by ECS on a part-time or on-call basis. Except as set forth in the preceding sentence, CLIENT agrees to indemnify and hold ECS harmless from all Damages, costs, and attorneys' fees, for any claims alleging errors, omissions, damage, injury or loss allegedly resulting from work that was monitored or tested by ECS on a part-time or on-call basis.

14.0 **CERTIFICATIONS** - CLIENT may request, or governing jurisdictions may require, ECS to provide a "certification" regarding the Services provided by ECS. Any "certification" required of ECS by the CLIENT or jurisdiction(s) having authority over some or all aspects of the Project shall consist of ECS' inferences and professional opinions based on the limited sampling, observations, tests, and/or analyses performed by ECS at discrete locations and times. Such "certifications" shall constitute ECS' professional opinion of a condition's existence, but ECS does not guarantee that such condition exists, nor does it relieve other parties of the responsibilities or obligations such parties have with respect to the possible existence of such a condition. CLIENT agrees it cannot make the resolution of any dispute with ECS or payment of any amount due to ECS contingent upon ECS signing any such "certification."

## 15.0 BILLINGS AND PAYMENTS

- 15.1 Billings will be based on the unit rates, plus travel costs, and other reimbursable expenses as stated in the professional fees section of the Proposal. Any estimate of professional fees stated shall not be considered as a not-to-exceed or lump sum amount unless otherwise explicitly stated. CLIENT understands and agrees that even if ECS agrees to a lump sum or not-to-exceed amount, that amount shall be

limited to number of hours, visits, trips, tests, borings, or samples stated in the Proposal.

- 15.2 CLIENT agrees that all professional fees and other unit rates may be adjusted annually to account for inflation based on the most recent 12-month average of the Consumer Price Index (CPI-U) for all items as established by www.bls.gov when the CPI-U exceeds an annual rate of 2.0%.
- 15.3 Should ECS identify a Changed Condition(s), ECS shall notify the CLIENT of the Changed Condition(s). ECS and CLIENT shall promptly and in good faith negotiate an amendment to the scope of Services, professional fees, and time schedule.
- 15.4 CLIENT recognizes that time is of the essence with respect to payment of ECS' invoices, and that timely payment is a material consideration for this Agreement. All payment shall be in U.S. funds drawn upon U.S. banks and in accordance with the rates and charges set forth in the professional Fees. Invoices are due and payable upon receipt.
- 15.5 If CLIENT disputes all or part of an invoice, CLIENT shall provide ECS with written notice stating in detail the facts of the dispute within fifteen (15) calendar days of the invoice date. CLIENT agrees to pay the undisputed amount of such invoice promptly.
- 15.6 ECS reserves the right to charge CLIENT an additional charge of one-and-one-half (1.5) percent (or the maximum percentage allowed by Law, whichever is lower) of the invoiced amount per month for any payment received by ECS more than thirty (30) calendar days from the date of the invoice, excepting any portion of the invoiced amount in dispute. All payments will be applied to accrued interest first and then to the unpaid principal amount. Payment of invoices shall not be subject to unilateral discounting or set-offs by CLIENT.
- 15.7 CLIENT agrees that its obligation to pay for the Services is not contingent upon CLIENT'S ability to obtain financing, zoning, approval of governmental or regulatory agencies, permits, final adjudication of a lawsuit, CLIENT'S successful completion of the Project, settlement of a real estate transaction, receipt of payment from CLIENT's client, or any other event unrelated to ECS provision of Services. Retainage shall not be withheld from any payment, nor shall any deduction be made from any invoice on account of penalty, liquidated damages, or other sums incurred by CLIENT. It is agreed that all costs and legal fees including actual attorney's fees, and expenses incurred by ECS in obtaining payment under this Agreement, in perfecting or obtaining a lien, recovery under a bond, collecting any delinquent amounts due, or executing judgments, shall be reimbursed by CLIENT.
- 15.8 Unless CLIENT has provided notice to ECS in accordance with Section 16.0 of these Terms, payment of any invoice by the CLIENT shall mean that the CLIENT is satisfied with ECS' Services and is not aware of any defects in those Services.

## 16.0 DEFECTS IN SERVICE

- 16.1 CLIENT and CLIENT'S Contractors shall promptly inform ECS during active work on any project of any actual or suspected defects in the Services so to permit ECS to take such prompt, effective remedial measures that in ECS' opinion will reduce or eliminate the consequences of any such defective Services. The correction of defects attributable to ECS' failure to perform in accordance with the Standard of Care shall be provided at no cost to CLIENT. However, ECS shall not be responsible for the correction of any deficiency attributable to client-furnished information, the errors, omissions, defective materials, or improper installation of materials by CLIENT'S personnel, consultants or contractors, or work not observed by ECS. CLIENT shall compensate ECS for the costs of correcting such defects.
- 16.2 Modifications to reports, documents and plans required as a result of jurisdictional reviews or CLIENT requests shall not be considered to be defects. CLIENT shall compensate ECS for the provision of such Services.

17.0 **INSURANCE** - ECS represents that it and its subcontractors and subconsultants maintain workers compensation insurance, and that ECS is covered by general liability, automobile and professional liability insurance policies in coverage amounts it deems reasonable and adequate. ECS shall furnish certificates of insurance upon request. The CLIENT is responsible for requesting specific inclusions or limits of coverage that are not present in ECS insurance package. The cost of such inclusions or coverage increases, if available, will be at the expense of the CLIENT.

## 18.0 LIMITATION OF LIABILITY

18.1 CLIENT AGREES TO ALLOCATE CERTAIN RISKS ASSOCIATED WITH THE PROJECT BY LIMITING ECS' TOTAL LIABILITY TO CLIENT ARISING FROM ECS' PROFESSIONAL LIABILITY, I.E. PROFESSIONAL ACTS, ERRORS, OR OMISSIONS AND FOR ANY AND ALL CAUSES INCLUDING NEGLIGENCE, STRICT LIABILITY, BREACH OF CONTRACT, OR BREACH OF WARRANTY, INJURIES, DAMAGES, CLAIMS, LOSSES, EXPENSES, OR CLAIM EXPENSES (INCLUDING REASONABLE ATTORNEY'S FEES) RELATING TO PROFESSIONAL SERVICES PROVIDED UNDER THIS AGREEMENT TO THE FULLEST EXTENT PERMITTED BY LAW. THE ALLOCATION IS AS FOLLOWS.

- 18.1.1 If the proposed fees are \$10,000 or less, ECS' total aggregate liability to CLIENT shall not exceed \$20,000, or the total fee received for the services rendered, whichever is greater.
- 18.1.2 If the proposed fees are in excess of \$10,000, ECS' total aggregate liability to CLIENT shall not exceed \$50,000, or the total fee for the services rendered, whichever is greater.

18.2 CLIENT agrees that ECS shall not be responsible for any injury, loss or damage of any nature, including bodily injury and property damage, arising directly or indirectly, in whole or in part, from acts or omissions by the CLIENT, its employees, agents, staff, consultants, contractors, or subcontractors to the extent such injury, damage, or loss is caused by acts or omissions of CLIENT, its employees, agents, staff, consultants, contractors, subcontractors or person/entities for whom CLIENT is legally liable.

18.3 CLIENT agrees that ECS' liability for all non-professional liability arising out of this Agreement or the services provided as a result of the Proposal be limited to \$500,000.

## 19.0 INDEMNIFICATION

- 19.1 Subject to Section 18.0, ECS agrees to hold harmless and indemnify CLIENT from and against damages arising from ECS' negligent performance of its Services, but only to the extent that such damages are found to be caused by ECS' negligent

- acts, errors or omissions, (specifically excluding any damages caused by any third party or by the CLIENT.)
- 19.2 To the fullest extent permitted by law, CLIENT agrees to indemnify, and hold ECS harmless from and against any and all liability, claims, damages, demands, fines, penalties, costs and expenditures (including reasonable attorneys' fees and costs of litigation defense and/or settlement) ("Damages") caused in whole or in part by the acts, errors, or omissions of the CLIENT or CLIENT's employees, agents, staff, contractors, subcontractors, consultants, and clients, provided such Damages are attributable to: (a) the bodily injury, personal injury, sickness, disease and/or death of any person; (b) the injury to or loss of value to tangible personal property; or (c) a breach of these Terms. The foregoing indemnification shall not apply to the extent such Damage is found to be caused by the sole negligence, errors, omissions or willful misconduct of ECS.
- 19.3 It is specifically understood and agreed that in no case shall ECS be required to pay an amount of Damages disproportional to ECS' culpability. **IF CLIENT IS A HOMEOWNER, HOMEOWNERS' ASSOCIATION, CONDOMINIUM OWNER, CONDOMINIUM OWNER'S ASSOCIATION, OR SIMILAR RESIDENTIAL OWNER, ECS RECOMMENDS THAT CLIENT RETAIN LEGAL COUNSEL BEFORE ENTERING INTO THIS AGREEMENT TO EXPLAIN CLIENT'S RIGHTS AND OBLIGATIONS HEREUNDER, AND THE LIMITATIONS, AND RESTRICTIONS IMPOSED BY THIS AGREEMENT. CLIENT AGREES THAT FAILURE OF CLIENT TO RETAIN SUCH COUNSEL SHALL BE A KNOWING WAIVER OF LEGAL COUNSEL AND SHALL NOT BE ALLOWED ON GROUNDS OF AVOIDING ANY PROVISION OF THIS AGREEMENT.**
- 19.4 **IF CLIENT IS A RESIDENTIAL BUILDER OR RESIDENTIAL DEVELOPER, CLIENT SHALL INDEMNIFY AND HOLD HARMLESS ECS AGAINST ANY AND ALL CLAIMS OR DEMANDS DUE TO INJURY OR LOSS INITIATED BY ONE OR MORE HOMEOWNERS, UNIT-OWNERS, OR THEIR HOMEOWNER'S ASSOCIATION, COOPERATIVE BOARD, OR SIMILAR GOVERNING ENTITY AGAINST CLIENT WHICH RESULTS IN ECS BEING BROUGHT INTO THE DISPUTE.**
- 19.5 **IN NO EVENT SHALL THE DUTY TO INDEMNIFY AND HOLD ANOTHER PARTY HARMLESS UNDER THIS SECTION 19.0 INCLUDE THE DUTY TO DEFEND.**
- 20.0 CONSEQUENTIAL DAMAGES**
- 20.1 CLIENT shall not be liable to ECS and ECS shall not be liable to CLIENT for any consequential damages incurred by either due to the fault of the other or their employees, consultants, agents, contractors or subcontractors, regardless of the nature of the fault or whether such liability arises in breach of contract or warranty, tort, statute, or any other cause of action. Consequential damages include, but are not limited to, loss of use and loss of profit.
- 20.2 ECS shall not be liable to CLIENT, or any entity engaged directly or indirectly by CLIENT, for any liquidated damages due to any fault, or failure to act, in part or in total by ECS, its employees, agents, or subcontractors.
- 21.0 SOURCES OF RECOVERY**
- 21.1 All claims for damages related to the Services provided under this Agreement shall be made against the ECS entity contracting with the CLIENT for the Services, and no other person or entity. CLIENT agrees that it shall not name any affiliated entity including parent, peer, or subsidiary entity or any individual officer, director, or employee of ECS.
- 21.2 In the event of any dispute or claim between CLIENT and ECS arising out of in connection with the Project and/or the Services, CLIENT and ECS agree that they will look solely to each other for the satisfaction of any such dispute or claim. Moreover, notwithstanding anything to the contrary contained in any other provision herein, CLIENT and ECS' agree that their respective shareholders, principals, partners, members, agents, directors, officers, employees, and/or owners shall have no liability whatsoever arising out of or in connection with the Project and/or Services provided hereunder. In the event CLIENT brings a claim against an affiliated entity, parent entity, subsidiary entity, or individual officer, director or employee in contravention of this Section 21, CLIENT agrees to hold ECS harmless from and against all damages, costs, awards, or fees (including attorneys' fees) attributable to such act.
- 22.0 THIRD PARTY CLAIMS EXCLUSION** - CLIENT and ECS agree that the Services are performed solely for the benefit of the CLIENT and are not intended by either CLIENT or ECS to benefit any other person or entity. To the extent that any other person or entity is benefited by the Services, such benefit is purely incidental and such other person or entity shall not be deemed a third party beneficiary to the Agreement. No third-party shall have the right to rely on ECS' opinions rendered in connection with ECS' Services without written consent from both CLIENT and ECS, which shall include, at a minimum, the third-party's agreement to be bound to the same Terms and Conditions contained herein and third-party's agreement that ECS' Scope of Services performed is adequate.
- 23.0 DISPUTE RESOLUTION**
- 23.1 In the event any claims, disputes, and other matters in question arising out of or relating to these Terms or breach thereof (collectively referred to as "Disputes"), the parties shall promptly attempt to resolve all such Disputes through executive negotiation between senior representatives of both parties familiar with the Project. The parties shall arrange a mutually convenient time for the senior representative of each party to meet. Such meeting shall occur within fifteen calendar (15) days of either party's written request for executive negotiation or as otherwise mutually agreed. Should this meeting fail to result in a mutually agreeable plan for resolution of the Dispute, CLIENT and ECS agree that either party may bring litigation.
- 23.2 CLIENT shall make no claim (whether directly or in the form of a third-party claim) against ECS unless CLIENT shall have first provided ECS with a written certification executed by an independent engineer licensed in the jurisdiction in which the Project is located, reasonably specifying each and every act or omission which the certifier contends constitutes a violation of the Standard of Care. Such certificate shall be a precondition to the institution of any judicial proceeding and shall be provided to ECS thirty (30) days prior to the institution of such judicial proceedings.
- 23.3 Litigation shall be instituted in a court of competent jurisdiction in the county or district in which ECS' office contracting with the CLIENT is located. The parties agree that the law applicable to these Terms and the Services provided pursuant to the Proposal shall be the laws of the Commonwealth of Virginia, but excluding its choice of law rules. Unless otherwise mutually agreed to in writing by both parties, CLIENT waives the right to remove any litigation action to any other jurisdiction. Both parties agree to waive any demand for a trial by jury.
- 24.0 CURING A BREACH**
- 24.1 A party that believes the other has materially breached these Terms shall issue a written cure notice identifying its alleged grounds for termination. Both parties shall promptly and in good faith attempt to identify a cure for the alleged breach or present facts showing the absence of such breach. If a cure can be agreed to or the matter otherwise resolved within thirty (30) calendar days from the date of the termination notice, the parties shall commit their understandings to writing and termination shall not occur.
- 24.2 Either party may waive any right provided by these Terms in curing an actual or alleged breach; however, such waiver shall not affect future application of such provision or any other provision.
- 25.0 TERMINATION**
- 25.1 CLIENT or ECS may terminate this Agreement for breach, non-payment, or a failure to cooperate. In the event of termination, the effecting party shall so notify the other party in writing and termination shall become effective fourteen (14) calendar days after receipt of the termination notice.
- 25.2 Irrespective of which party shall effect termination, or the cause therefore, ECS shall promptly render to CLIENT a final invoice and CLIENT shall immediately compensate ECS for Services rendered and costs incurred including those Services associated with termination itself, including without limitation, demobilizing, modifying schedules, and reassigning personnel.
- 26.0 TIME BAR TO LEGAL ACTION** - Unless prohibited by law, and notwithstanding any Statute that may provide additional protection, CLIENT and ECS agree that a lawsuit by either party alleging a breach of this Agreement, violation of the Standard of Care, non-payment of invoices, or arising out of the Services provided hereunder, must be initiated in a court of competent jurisdiction no more than two (2) years from the time the party knew, or should have known, of the facts and conditions giving rise to its claim, and shall under no circumstances shall such lawsuit be initiated more than three (3) years from the date of substantial completion of ECS' Services.
- 27.0 ASSIGNMENT** - CLIENT and ECS respectively bind themselves, their successors, assigns, heirs, and legal representatives to the other party and the successors, assigns, heirs and legal representatives of such other party with respect to all covenants of these Terms. Neither CLIENT nor ECS shall assign these Terms, any rights thereunder, or any cause of action arising therefrom, in whole or in part, without the written consent of the other. Any purported assignment or transfer, except as permitted above, shall be deemed null, void and invalid, the purported assignee shall acquire no rights as a result of the purported assignment or transfer and the non-assigning party shall not recognize any such purported assignment or transfer.
- 28.0 SEVERABILITY** - Any provision of these Terms later held to violate any law, statute, or regulation, shall be deemed void, and all remaining provisions shall continue in full force and effect. CLIENT and ECS shall endeavor to quickly replace a voided provision with a valid substitute that expresses the intent of the issues covered by the original provision.
- 29.0 SURVIVAL** - All obligations arising prior to the termination of the agreement represented by these Terms and all provisions allocating responsibility or liability between the CLIENT and ECS shall survive the substantial completion of Services and the termination of the Agreement.
- 30.0 TITLES; ENTIRE AGREEMENT**
- 30.1 The titles used herein are for general reference only and are not part of the Terms.
- 30.2 These Terms together with the Proposal, including all exhibits, appendixes, and other documents appended to it, constitute the entire agreement between CLIENT and ECS ("Agreement"). CLIENT acknowledges that all prior understandings and negotiations are superseded by this Agreement.
- 30.3 CLIENT and ECS agree that subsequent modifications to the Agreement shall not be binding unless made in writing and signed by authorized representatives of both parties.
- 30.4 All preprinted terms and conditions on CLIENT'S purchase order, Work Authorization, or other service acknowledgement forms, are inapplicable and superseded by these Terms and Conditions of Service.
- 30.5 CLIENT'S execution of a Work Authorization, the submission of a start work authorization (oral or written) or issuance of a purchase order constitutes CLIENT'S acceptance of this Proposal and these Terms and their agreement to be fully bound to them. If CLIENT fails to provide ECS with a signed copy of these Terms or the attached Work Authorization, CLIENT agrees that by authorizing and accepting the services of ECS, it will be fully bound by these Terms as if they had been signed by CLIENT.

## EXECUTIVE BRIEF REGULAR MEETING

**AGENDA DATE:** 12/28/2023

**DEPARTMENT:** Community Development

**TITLE:** Makle Park Design and Contract Administration Services Contract.

**BACKGROUND AND JUSTIFICATION:** The Borough received a \$478,300 grant from the Pennsylvania Department of Conservation and Natural Resources (DNCR) Community Conservation Partnership Program (C2P2). The Borough matched the grant with \$127,622.00 for a total project cost of \$606,015.00.

Per DCED requirements the design and contract administration services must be publicly bid. An RFP was advertised in the Lancaster Newspaper for two consecutive weeks in the beginning of November with a submittal deadline December 1, 2023. The RFP was also posted on the Borough’s website and was sent with a direct invitation to bid to around a dozen firms in York and Lancaster County.

The Borough received one (1) RFP response. The RFP was submitted by YSM Landscape Architects who are proposing to partner with C.S. Davidson, Inc., (Survey and Engineering) and Paragon Engineering Services (electrical service to site and improvements). See page 2 of the RFP.

The proposal included a total project cost of \$58,000 (see page 16) which is within C2P2 Program Guidelines for design and engineering costs.

**MOTION:** Move to give the Borough Manager permission to enter into a contractual agreement with YSM to provide Design and Contract Administration Services for the Makle Park Development Project.

### FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2023	2024	2025	2026	2027
Operating Expense (F01)	0	0	0	0	0
Capital Expense (F18)	0	606,015.00	0	0	0
Capital Expense ARPA (F21)	0	0	0	0	0
Capital Expense (F30)	0	0	0	0	0
Liquid Fuels Exp. (F35)	0	0	0	0	0
External Revenues (Grants)	0	0	0	0	0
In-kind Match	0	0	0	0	0
<b>Net Fiscal Impact</b>	<b>0</b>	<b>606,015.00</b>	<b>0</b>	<b>0</b>	<b>0</b>

B. Recommended Sources of Funds/Summary of Fiscal Impact:

Account Number	Account Description	FY23 Budget	Current Balance	Agenda Expenditure	Balance
18-465-002	Makle Park Improvements		606,015	58,000	\$548,015

C. Legal Review:

**ATTACHMENT(S):**

- Public Bid Memo
- RFP Legal Notice
- RFP Makle Park Design and Contract Administration Services
- Proposal submitted by YSM, CSD, and Paragon Engineering, Inc.



LEO S. LUTZ  
Mayor

EVAN M. GABEL  
Solicitor

HEATHER ZINK  
Borough Council President

MARK E. STIVERS  
Borough Manager

# Memo

**To:** Makle Park 2024 Development Project Files  
**From:** Zoning Officer  
**Date:** December 19, 2023  
**RE:** Makle Park Development Project - Design and Contract Administration Services RFP  
Public Bidding Process

The attached legal ad was placed in the Lancaster Newspaper on November 8, 2023, and November 15, 2023.

The attached RFP was placed in a conspicuous location on the Borough's landing page website.

The RFP was also sent to the following firms with an invitation to respond to the RFP:

- YSM
- Dave Christian and Associates
- DC Gohn
- Rettew
- ELA Group
- David Miller and Associates
- RGS
- HRG
- MLSalinger
- Derck and Edson

A total of one (1) proposal was received by December 1, 2023.





LEO S. LUTZ  
Mayor

EVAN M. GABEL  
Solicitor

HEATHER ZINK  
Borough Council President

MARK E. STIVERS  
Borough Manager

October 25, 2023

The Lancaster Newspapers  
8 West King Street  
Lancaster, PA 17604

Ladies and Gentlemen:

Please insert the following legal ad into the LNP two (2) times: Wednesday, November 8, 2023, and Wednesday, November 15, 202. Please send proof of publication.

#### LEGAL NOTICE

The Borough of Columbia is seeking proposals from interested parties to provide professional design and contract administration services for the Makle Park Site Development Project. The project is being funded by a grant from DCNR's C2P2 Program and consists of the following: resurfacing the basketball courts, resurfacing and striping the park's nineteen (19) space parking lot, construction of restrooms and a picnic pavilion, installation of amenities (benches, trash receptacles, picnic tables, bike racks, etc.), and associated landscaping and stormwater management.

Please see the Makle Park Site Development Project – Design and Contract Administration Services RFP for additional information. Electronic copies of the RFP may be found on the Borough's website at [www.columbiapa.net](http://www.columbiapa.net), or by contacting Deb LaClair at [dlaclair@columbiapa.net](mailto:dlaclair@columbiapa.net). RFP responses are due no later than December 1, 2023, with contract award scheduled for January of 2024. Please direct any questions to the Borough's Engineer, Derek Rinaldo at [djr@csdavidson.com](mailto:djr@csdavidson.com).





Design and Contract Administration Services  
Makle Park  
RFP

**COLUMBIA BOROUGH**

Lancaster County, PA

**Responses Due by: December 1, 2023**

**I. PURPOSE AND INTENT**

Through this Request for Proposal (RFP) Columbia Borough (hereinafter "Borough") seeks proposals from qualified consultants to provide professional services to develop construction and bid documents for the proposed Phase 1 Improvements at Makle Park in Columbia Borough, Lancaster County consistent with the approved 2022 C2P2 Recreation Development grant.

The improvements include resurfacing the basketball courts, resurfacing, and striping the park's nineteen (19) space parking lot, construction of restrooms and a picnic pavilion, installation of amenities (benches, trash receptacles, picnic tables, bike racks, etc.), and associated landscaping and stormwater management.

**II. BACKGROUND INFORMATION**

Columbia Borough is located centrally between the metropolitan areas of Lancaster, York, and Harrisburg, along the Susquehanna River. The Borough has a population of just over 10,000 people at 10,207, per the 2020 Census. First established in 1726 as Shawanah Town, the Borough of Columbia was founded in 1788. Nearly one-third of the Borough is designated as the Columbia Historic District, which was listed in the National Register of Historic Places in 1983. Further, Columbia Borough received its Certified Local Government Designation in 2022. The Borough is approximately 2.4 square miles in area and is served by the Columbia Borough School District.

As mentioned above the park development project has received construction funding from DCNR. The proposed improvements were identified in the 2019 Parks and Recreation Master Plan. Which can be provided upon request.

**III. SCOPE OF WORK**

- a. Site Field Survey
- b. Engineering, Design, and Cost Estimating for proposed improvements
- c. Bidding, Contract, and Construction Documents (this includes attaining DCNR approval of all final documents).
- d. Bid Administration and Contract Award

- e. Contract Management
- f. Construction Inspection Activities

#### **IV. DELIVERABLES**

The consultant shall submit the following products to the Borough in accordance with the approved Project Completion Schedule:

1. DCNR Approval of Final Bid and Construction Documents
2. One (1) complete Electronic (PDF) copy of all final documents and one (1) paper copy of the Final Design, Bid, and Construction Documents.
3. One (1) Complete Electronic (PDF) and one (1) complete paper copy of the final as-built drawing.
4. The consultant shall submit electronic copies of all materials, research, data, and GIS shapefiles.

#### **V. PROPOSAL SUBMISSION REQUIREMENTS**

The proposal must include the following information:

- **Cover Letter**  
A brief cover letter shall be provided that summarizes the key points of the applicant's proposal and confirms an understanding of the scope of work described above in Section III Scope of Work. The letter shall provide the firm's complete contact information, primary project contact person, and email address, and be signed by an authorized representative of the firm.
- **Project Personnel and Qualifications**  
A narrative shall be provided by the applicant and prospective subcontractors for the proposed project, including the types of services for which the applicant and prospective subcontractor are qualified. The narrative shall include the names of principals and key personnel from the applicant firm and prospective subcontractors that will be assigned to the project, along with their experience, their titles with their respective firms, and their qualifications.
- **Project List/ References**  
Provide at least three (3) similar projects completed by the applicant that demonstrate similar competencies that are required by this project. Include the name, address, and phone number of individuals who can be contacted for references.

The proposal shall identify all members of the consultant's team, their roles, and the primary point of contact for the project.

## **VI. INTERVIEW**

The Borough reserves the right to interview any or all of the applicants submitting a proposal. Although interviews may take place, the proposal should be comprehensive and complete on its face. The Borough reserves the right to request clarifying information subsequent to the submission of the proposal.

## **VII. SELECTION CRITERIA**

The Borough will evaluate the proposals, and will select a consultant based on the following criteria, amongst others:

- Understanding the Scope of Services and the objectives of the project;
- The relevant qualifications and recent experience of the consultant(s) in preparing implementable municipal comprehensive plans and meeting objectives outlined herein;
- Qualifications and experience of the consultant and assigned personnel;
- Proposals will be competitively judged on the quality and value of the proposed work approach, products, etc., and proposed budget;
- Ability to carry out and manage the project, and to meet the expected project timeline/completion schedule.

## **XI. CONSULTANT SELECTION SCHEDULE**

The Borough will follow the schedule below for consultant selection:

- RFP Responses Due – Friday December 1, 2023
- Final Consultant Selection – January 2024

- **End of RFP**

ysm

Landscape Architects

**PROPOSAL FOR:**  
**MAKLE PARK**  
**PHASE 1**  
**COLUMBIA BOROUGH**



**SUBMITTED TO:**

Mark Stivers  
Borough Manager  
Columbia Borough  
308 Locust Street  
Columbia, PA 17512

**SUBMITTED BY:**

YSM Landscape Architects  
C.S. Davidson, Inc.  
Paragon Engineering Services

**DATE SUBMITTED:**

December 1, 2023

*Dedicated to the design and planning of community spaces for public recreation*





December 1, 2023

Mark Stivers, Borough Manager  
Columbia Borough  
308 Locust Street  
Columbia, PA 19512

RE: Proposal for Design and Contract Administration Services – Makle Park – Phase 1

Dear Mark:

YSM Landscape Architects is pleased to have the opportunity to submit this proposal to Columbia Brough for survey, landscape architectural, and engineering services to provide construction documents and bidding and construction phase services for Makle Park Phase 1. YSM is a small landscape architecture firm that specializes in park and recreation planning and design. YSM has teamed with CS Davidson, Inc., and Paragon Engineering Services to provide a comprehensive team with the expertise to complete the project and achieve the Borough's vision for the park.

We have reviewed the RFP and have a clear understanding of the scope of work for Makle Park Phase 1. We have provided a proposal that highlights our experience on similar projects and responds to the RFP. Our list of projects and references supports our successful track record in park design, construction documentation, bidding, and construction phase services.

Ann E. Yost of YSM will serve as the principal contact and project manager. She can be reached at (717) 812-9959 or [anny@ysmla.com](mailto:anny@ysmla.com). If you have any questions about our proposal or need clarification, please contact me. Thank you for the opportunity to respond to this exciting project and we look forward to working with Columbia Borough.

Sincerely,



Ann E. Yost, RLA  
Landscape Architect



# A. YSM Team, Project Personnel & Qualifications

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## YSM Team Description & Project Roles

Yost Strodoski Mears (YSM) has teamed with CS Davidson, Inc. (CSD) and Paragon Engineering Services (PES) to provide a specialized and qualified team of professionals to undertake the design and construction documentation for Makle Park Phase 1. The assembled team provides both the expertise and experience necessary to successfully complete the project. Firm Profile sheets for YSM and CSD are provided on pages 14 and 15.

### **YSM**

YSM is a small landscape architecture firm specializing in park and recreation design and planning for over 24 years serving municipalities, cities, and counties throughout Pennsylvania. YSM has completed over 200 park master plans and has continued to work with our municipal clients to develop construction documents based on these master plan, completing over 200 park development projects to achieve the municipalities vision for their park. YSM's office is located in York, Pennsylvania.

YSM worked with Columbia Borough to develop the Makle Park Master Plan in 2019 and provided supplemental documents to assist with the PA DCNR grant application in 2022. YSM's landscape architects will lead the design and construction documentation efforts providing administration of the project with Columbia Borough, translating the master plan design into a layout and grading plans for construction, developing construction details, coordinating bidding, and providing construction phase services.

### **CSD**

CSD is a multi-disciplinary survey and engineering firm and the municipal engineer for Columbia Borough. CSD will provide survey and civil engineering services for stormwater management, erosion control, and utility extension.

### **PES**

PES is a mechanical, electrical, and plumbing engineering firm. with offices in York and Lancaster, PA. PES will provide design and engineering to extend electric service to the proposed restroom building.

## Key Personnel Resumes & Specific Duties

The YSM Team brings the expertise necessary to successfully complete the design and construction documents for Makle Park Phase 1. The team has extensive experience in the successful development of similar park projects.

The YSM team brings the following strengths to the project:

- Specific knowledge about Makle Park and Columbia Borough from our previous work developing the Makle Park Master Plan, the 2018 Makle Park topographic survey, and municipal engineering throughout the Borough.



- Broad knowledge and insights into recreation and park planning and development issues, recreation and facility trends, and community park design.
- Consistent principal and senior staff involvement *throughout* the project.
- Experience working with PA DCNR on funded park development projects. Working knowledge of the PA DCNR Portal and consultant tasks.
- Extensive expertise in developing construction documentation for park improvement projects.
- Understanding of the Americans with Disabilities Act (ADA) as it specifically applies to public recreation settings.
- Accurate probable construction cost estimating.

**Ann Yost, RLA**, will serve as **Project Manager** and **Landscape Architect** for the development of the design and construction documents for Makle Park Phase 1 and will be the primary point-of-contact. Ann has an extensive resume of completed park development projects, from design and conceptualization through construction documentation, bidding, and construction administration. She will conduct progress meetings, complete construction documents, and will coordinate all aspects of the project. Ann is a founding partner of YSM with over 35 years of landscape architectural experience.

**Chuck Strodoski, RLA, Landscape Architect** of **YSM** will provide support landscape architectural services, working collaboratively with Ann Yost to translate the master plan into construction documents. Chuck has over 30 years of experience in park and recreation design projects.

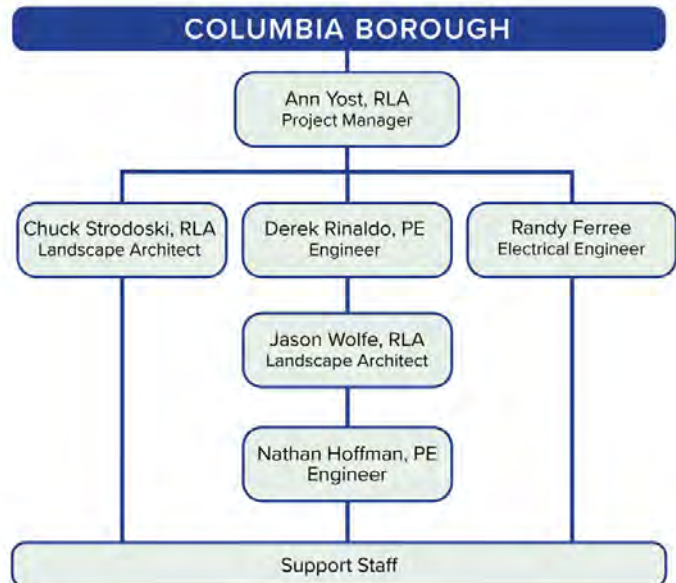
**Derek Rinaldo, EIT** of **CSD** will provide engineering oversight and municipal engineer coordination.

**Jason Wolfe, RLA**, of **CSD** will complete the stormwater management design and erosion and sedimentation control design

**Nathan Hardman, PE**, of **CSD** will provide sanitary sewer and water design and planning module waiver/exemption for the proposed restroom building.

**Randy Ferree, Electrical Designer** of **Paragon Engineering Services** will develop the electrical engineering design for service to the pre-fabricated restroom building.

Firm profiles and resumes of these key team members can be found on pages 17 to 21.



## B. Project List / References

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YSM is a firm that specializes in park and recreation planning, design, and development. Nearly 100-percent of our workload is park and recreation related. Our staff has specialized expertise and knowledge about park and recreation issues and design standards. YSM staff participate in ongoing continuing education sessions in the specialized field of parks and recreation and attend PRPS and NRPA conferences. We undertake research in park issues and have been speakers at state park conferences.

Below are client references and a list of park projects completed for the client. On pages 5 to 8 are project summaries that highlight one project for each of these clients.

### Patton Township, Centre County, PA

#### Projects:

- Circleville Park Master Plan and Construction Documents (3 phases)
- Bernel Road Park Master Plan and Update and Phase 2 Construction Documents
- Gray's Woods Park Master Plan and Phase 1 Construction Documents
- Green Hollow Park Accessibility Improvement Plan Phases 1 and 2 Construction Documents
- Multiple Park Improvement Projects Construction Documents

Contact: Susan Wheeler, Public Works Project Manager, (814) 234-0271

### Manheim Township, Lancaster County, PA

#### Projects:

- Manheim Township Comprehensive Park, Recreation & Open Space Plan
- Jaycee, Perelman & Landis Woods Park Master Plans
- Jaycee Park Phase 1 and 2 Construction Documents
- Multiple Grant Applications

Contact: Matt Stoppa, Director of Recreation and Park Planning, (717) 290-7180

### Springettsbury Township, York County, PA

#### Projects:

- North Hills, Pleasureville, and August Schaefer Parks Master Plans
- Springettsbury Township Comprehensive Parks, Recreation and Open Space Plan
- Penn Oaks Park Construction Documents
- Springettsbury Township Park Master Plan and Phase 1 and 2 Construction Documents
- Springettsbury Township Park Playground Design and Construction Documents
- August Schaefer Park Construction Documents
- Springettsbury Township Park Sign Replacement Construction Documents
- Multiple Grant Applications
- Multiple Park Planning Studies

Contact: Brandy Shope, Director of Parks & Recreation Department, (717) 757-3521

### Shrewsbury Township, York County, PA

#### Projects:

- Southern York Recreation Complex Master Plan
- Shrewsbury Township Park Assessment and Maintenance Analysis
- Winchester, Windy Hill, and Hametown Parks Construction Documents
- Miller Park Master Plan Update and Phase 1 and 2 Construction Documents
- Multiple Grant Applications

Contact: Todd Zeigler, Township Manager, (717) 235-3011, x106



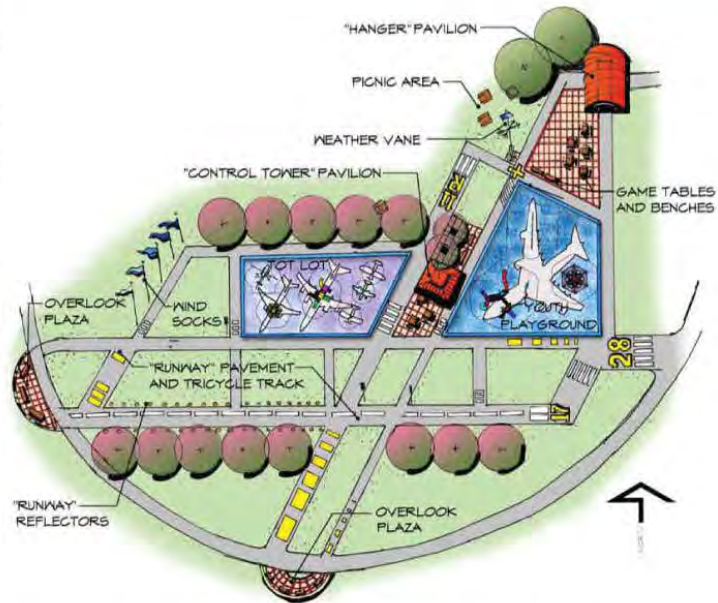
Bernel Road Park

**Project Summary:**

The design for Bernel Road Park creates a community park to serve the eastern portion of the municipality, offering a balance of active and passive recreation opportunities. Amenities target identified needs and the design responds to the natural characteristics of the site.

The passive portion of the site separates the active area from the adjacent residential neighborhood and encompasses areas of steep slope, sink holes, and rock out-crops.

A unique themed play area is designed complete with runways (walks), hanger (pavilion), and images of planes in the playground which relates to the University Park Airport less than a mile away.



**Project Data:**

- Site Acreage: 65 Acres
- Completed: Master Plan, 2007
- Master Plan Update, 2017
- Phase 2A
- Construction Documents, 2018

**Project Team:**

YSM, Landscape Architecture

**Client Contact:**

Susan Wheeler, Manager  
 Patton Township Parks  
 (814) 234-0271

Patton Township, Centre County, Pennsylvania



**Project Summary:**

Jaycee Park serves the Grandview Heights neighborhood. The master plan vision updated recreation, improved the basketball court, and an age segregated play area. Walkways provided ADA access to recreation amenities and the enhanced riparian corridor along the small stream that bisects the park site.

The first phase of improvements developed a picnic pavilion and renovated the basketball court. The design for the second phase was preceded by neighborhood outreach to obtain input on the playground design. Residents gathered at an open house in the park and voted on play elements and colors for the new playground. The second phase also developed a loop walking trail that encircled the playground. A gathering area was developed between the play areas and single-table picnic shelters. The trail extends to a stabilized landing along the small stream for nature play.



Jaycee Park

**Project Data:**

Size/Acreage: 2.4 Acres  
 Completed: Master Plan, 2015  
 Construction Documents: Phase 1, 2019  
 Phase 2, 2021

**Project Team:**

YSM, Landscape Architecture  
 Toole Recreation Planning, Planning  
 Landstudies Inc., Environmental Engineering  
 C.S. Davidson, Survey & Engineering

**Client Contact:**

Matt Stopa  
 Recreation and Park Planning  
 Manheim Township  
 (717) 290-7180

Manheim Township, Lancaster County, Pennsylvania



Springettsbury Township Park

**Project Summary:**

The design renovates and unifies an existing park with expanded acreage to create a recreation destination with amenities and features for the entire community. Sports fields and courts are located for competitive and league play. Pavilions and a playground are located for group and individual use. Special events are accommodated in a "midway" area with infrastructure for concessions which line parallel walkways. Central to the design is a 2,000 seat amphitheater and stage which is home to the popular summer concert series and community movie nights. In addition to activity areas, the design includes areas for relaxing, "hanging-out", and viewing athletic events. A trail encircles and loops through the entire park site creating a destination for trail fitness activities. YSM completed the master plan and was the prime consultant for the two development phases and provided bidding and construction administration.

**Project Data:**

Site Acreage: 48 Acres  
 Completed:  
 Master Plan, 1998  
 Phase 1 Construction Documents, 2001  
 Phase 2 Construction Documents, 2005



**Project Team:**

YSM, Landscape Architecture  
 Toole Recreation Planning, Recreation Planning  
 Hamme Associates, Architecture  
 CS Davidson, Inc., Survey and Civil Engineering

**Client Contact:**

Brandy Shope, Director  
 Parks and Recreation  
 Springettsbury Township  
 (717) 757-3521 ext. 406

Springettsbury Township, York County, Pennsylvania



Miller Park

**Project Summary:**

Shrewsbury Township acquired land to address a deficit of parkland acreage in the Township. The master plan complemented the other parks in the community, addressed recreation needs of the growing youth athletic programs, and considered the needs of the general public.

Phase 1 developed parking, three athletic fields, a pavilion, walking trails, and sand volleyball courts.

Phase 2 introduced additional picnic opportunities by adding three pavilions. An age-segregated playground located central to the park side and site amenities enhanced the convenience for visitors.

**Project Data:**

- Site Acreage: 22 Acres
- Completed:
- Master Plan, 2002
- Construction Documents (Phase 1), 2006
- Master Plan Update, 2016
- Construction Documents (Phase 2), 2024



**Project Team:**

- YSM, Landscape Architecture
- Toole Recreation Planning
- C.S. Davidson, Inc, Civil Engineering

**Client Contact:**

- Todd Zeigler, Manager
- Shrewsbury Township
- (717) 235-3011

Shrewsbury Township, York County, Pennsylvania

# C. Project Approach

## Statement of Project Understanding

This project is to develop Phase 1 construction documents for Makle Park. The proposed Phase 1 improvements include resurfacing the two existing basketball courts, resurfacing the parking area, new restroom building and picnic pavilion, installation of site amenities, stormwater management facilities, and landscaping. The proposed improvements are shown graphically on the September 2022 grant application Site Development Drawing shown below.



## Project Approach

Our approach to this project is influenced by several factors, including our experience on comparable park document projects, our knowledge of the site, DCNR funding requirements for park development grants, and the RFP.

The Phase 1 budget will align with the project funding. Development of construction documents will integrate Phase 1 improvements into the park site, while considering and making logical accommodations for future improvements envisioned on the master plan. The Phase 1 improvements will enhance the existing park and meet the latest safety and accessibility standards.

# Scope of Services

The following is an outline of our scope for survey, landscape architectural and engineering services for Makle Park Phase 1 which addresses the RFP.

## A. Survey

*Note: CSD completed a topographic survey for Makle Park in 2018 which was used as the base mapping for the master plan. This topographic survey will be the basis of the work completed below.*

*CSD will:*

1. Complete a PA 1 Call.
2. Locate additional stormwater existing features, update impervious features, and update topographic survey as necessary to represent the site features and topography for the 0.97 acre Phase 1 portion of the park property.
3. Tie survey to the NAD 83 horizontal datum and NAVD 88 vertical datum, established by GPS.
4. Prepare an Existing Conditions Plan in AutoCAD incorporating work above.

## B. Construction Documents

*YSM will:*

1. Utilize the survey developed above as the base map for the Phase 1 construction documents.
2. Provide administration of the project with client, including attending three meetings (kick –off, 60%, and 90% complete) with Borough staff during the construction document phase.
3. Develop Phase 1 construction drawings based on the September 2022 Site Development Drawing to include:
  - a. Title Sheet/Existing Features/Demolition Plan: Indicating site and project data, existing features to be removed, relocated, and features/areas to be preserved and protected.
  - b. Layout Plan: Locating the proposed Phase 1 facilities for stakeout in the field and layout notes.
  - c. Grading and Utility Plan: Documenting proposed final grades, general construction notes, sewer and water extension to the restroom and detail flagging.
  - d. Planting Plan: Indicating proposed planting design, plant list and planting details.
  - e. Electrical Plans: Indicating electric plan and details for electric service extension to the restroom building.
  - f. Soil Erosion and Sedimentation Control Plans: Indicating erosion control measures and project narrative.
  - g. Detail Sheet(s): Illustrating the construction and installation details for the proposed facilities.
5. Develop detail designs for the following improvements:
  - a. Court and parking pavement overlays – The condition of the existing surfaces will be investigated to determine the best means of improvement to provide a new bituminous pavement free of reflective cracks and imperfections. The basketball courts will receive color coats.



- b. Plaza areas with bleachers, benches, picnic tables, and other amenities.
  - c. Restroom and picnic pavilion – The restroom and picnic pavilion will be pre-engineer, prefabricated structures, either a single combined structure or two separate structures. We will review catalogs with the Borough to choose the structure(s)
  - d. Site amenities – Improvements to include benches (standard and solar powered), trash receptacles, picnic tables, water bottle filler, bike rack, bleaches, and other features designed by the Borough.
6. Develop a project schedule to identify permits, review timelines, and anticipated bidding and construction schedule.
  7. Develop cost estimates of anticipated development costs at 60-percent complete and 90-percent complete construction documents.
  8. Develop technical specifications that describe the proposed facilities and activities for construction purposes.
  9. Define alternative bid items with the Borough at the 90-percent meeting.
  10. Prepare a building permit(s) for the restroom and picnic pavilion and administer with the Borough or the Borough’s building inspection service.

### **C. Engineering, Stormwater Management, and Erosion and Sedimentation Control Plans**

*CSD will:*

1. Design stormwater management facilities and prepare a stormwater management report based on Borough ordinances. Submit the stormwater management report and plans to the Borough for review and approval. Prepare one minor revision of the stormwater management submission based on comments received by the Borough.
2. Complete required soil infiltration testing. Note that infiltration testing is excluded from the fees provided and a budget of \$4,000. Is estimated for this task.
3. Prepare erosion and sedimentation control plans. Note that the project area is assumed to be less than one acre and an NPDES Permit is not included as part of the Scope of Service.
4. Design water and sanitary sewer service line extensions to the proposed pre-fabricated restroom building. It is assumed that existing water and sewer services are available within 500 feet of the proposed restrooms.
5. Prepare and administer a Sewage Facilities Planning Module waiver/exemption to PADEP.

### **D. Electrical Engineering**

*PES will:*

1. Prepare drawings and specifications for bidding, permitting, and construction, for the restroom building. Electrical service will include new power company service from location of existing utility company distribution equipment located at this site and evaluation of electrical load of the pre-fabricated restroom building. No electrical design is included for the restroom building.
2. Coordinated utility service with the power utility company.
3. Design service to comply with the latest adopted version of the International Building Code.

## **E. Grant Administration**

*YSM will:*

1. Participate in a conference call/meeting with Columbia Borough and PA DCNR to kick-off the project, if requested.
2. Prepare required PA DCNR forms.
3. Apply and submit a PNDI receipt for the project area.
4. Coordinate with the Columbia Borough staff/solicitor to complete required PA DCNR forms.
5. Upload the construction drawings, specifications, project schedule, cost estimate, and PA DCNR forms, and other items as required to the PA DCNR Grant Portal.
6. Coordinate and attend PA DCNR field review of the completed project and provide the 100-percent complete/paid-in-full letter to PA DCNR via the Grant Portal.

## **F. Bidding Administration**

*YSM will:*

1. Prepare a bidding package to include boiler plate/bidding specifications and technical specifications. It is anticipated that two contracts will be developed: site improvement contract and electric contract.
2. Send for the Pennsylvania wage rates that apply to the project.
3. Coordinate the Invitation to Bid, bonds, insurance requirements, and Supplementary Conditions at a meeting with Columbia Borough representatives.
4. Coordinate and upload the bid information with PennBid.
5. Respond to questions submitted through PennBid by prospective bidders.
6. Schedule and conduct a pre-bid conference for interested contractors. Provide meeting minutes.
7. Prepare and upload addendum (as necessary) onto the PennBid website.
8. Review the bids received by PennBid for the Borough. Check references of the lowest responsible bidders and document findings. Provide written recommendation to Columbia Borough regarding the bidding results.
9. Update PennBid with the bid award information.

## **G. Construction Phase Services (T&E)**

*YSM will:*

1. Complete the Notice of Award and Notice to Proceed for execution by Columbia Borough.
2. Schedule and conduct a pre-construction meeting with the successful contractor. Review submission requirements. Provide meeting minutes to all attendees.
3. Review shop drawings, samples, tests, and submittals required by the contract documents.
4. Review change order requests submitted by the contractor, make recommendations to the Township, and process the change orders.
5. Coordinate construction administration with the Borough.

6. Attend scheduled job conference field meetings at the site with the contractor and representative of the Borough.
7. Review certificates for payment and make written recommendation to the Borough.
8. Complete substantial completion inspection with the Borough and Contractor. Generate punch list of outstanding items.

## D. Cost Proposal

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### Professional Fee and Expense Schedule

The professional fees for completing the Makle Park Phase 1 construction documents Park are outlined below.

Scope of Services	Basic Service Fee
A. Survey	\$1,500
B. Construction Documents	\$21,000
C. Engineering, Stormwater Management, and Erosion and Sedimentation Control	\$22,000
D. Electrical Engineering	\$2,950
E. Grant Administration	\$2,300
F. Bidding Documents	\$8,250
G. Construction Phase Services	T&E
<b>Total Fees</b>	<b>\$58,000</b>

The fees above, excluding item G., are lump sums. The fee for task G. will be completed on a time and expense basis. Hourly rate schedules are provided for your reference.

Expenses such as reprographic services, photocopies, mileage, and miscellaneous expenses that are directly incidental to our professional services shall be invoiced to you at 1.10 times our cost.

### Schedule and Method of Billing

YSM will authorize the topographic survey work with CSD upon receipt of an original of the signed service agreement. YSM will initiate project tasks within two weeks of receipt of the topographic survey.

YSM will invoice you at the end of each four-week billing period for work actually performed during this period. Invoices are payable within 30 days per the terms of the attached contract agreement. Work will be stopped if invoices are not paid within 30 days and production schedules will be adjusted accordingly until unpaid invoices are brought current. YSM will notify the client in writing if a work stoppage is to occur.

### Additional Services/Assumptions

The assumptions listed below have been made when preparing this proposal. Listed below are additional services that are not included in the scope and fee as described above, however may be provided by YSM

upon your request. These services will be performed under addenda on a lump sum fee basis should they prove to be necessary.

### **Assumptions**

1. The Borough will not require land development plan processing or the processing of a waiver.
2. The restroom and picnic pavilion will be pre-engineered structures and the manufacturer will provide structural/engineering drawings as may be necessary to obtain a building permit.
3. The Borough will provide a backhoe and operator to dig test pits for infiltration testing.
4. Phase 1 project area earth disturbance is estimated at less than one acre, therefore an NPDES Permit is not required.
5. A waiver/exemption of sewage planning module will be acceptable to PA DEP.
6. Electric service is limited to powering the restroom building. No other electric or lighting is included.
7. The Owner will apply for new utility services/accounts. Applications to utility service providers are not included.
8. If the project's Pennsylvania Natural Diversity Inventory (PINDI) application yields the need for any agency clearances, the response and required studies fall outside the scope of this contract and will be invoiced on a time and expense basis.
9. Columbia Borough will pay for all permit fees.

### **Additional Services**

1. Submission of erosion and sedimentation control plans, NPDES Permit, and associated fees to the Lancaster County Conservation District and the PA DEP.
2. Work related to soil borings or soil and subsurface investigations.
3. Electrical work associated with solar or traditional lights for the basketball courts.
4. Architectural design for the restroom building or picnic pavilions.
5. Legal descriptions and exhibits for easements.
6. As-built surveys after Phase 1 construction is completed.
7. Construction stakeout services.
8. Any offsite engineering or surveying for storm drainage, sewer, water, roads, etc.
9. Changes, modifications or revisions to any plans or data that are requested by the owner, the owner's agent or any regulatory agency when such revisions are not due to noncompliance with applicable zoning, subdivision and/or stormwater management regulations.
10. Any changes to regulations in effect as of the date of this proposal.
11. Any services not specifically described within the scope of services and fees stated herein.

## **E. Supporting Documents**

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### **Firm Profiles**



### Landscape Architecture Services:

Site Feasibility Studies

Site Master Planning

Land Development Plans

Urban Design and Streetscape Plans

Planting Design

### Park and Recreation Services:

Park and Recreation Feasibility Studies

Park Master Planning

Comprehensive Park, Recreation and Open Space Planning

Park Construction

Grant Funding Assistance

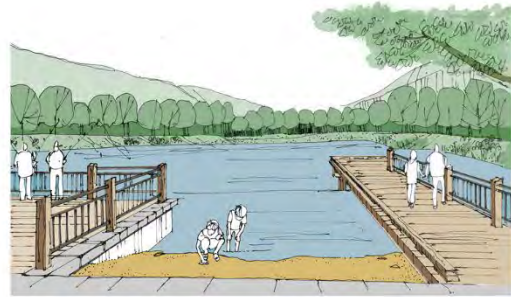
Trail and Greenway Planning

Playground Design

Great public spaces are paramount to the identity and vibrancy of a community. Parks and public land provide a place for communities to gather, unite, and celebrate. They provide facilities that promote active, healthy lifestyles. They protect important natural resources and open spaces.

YSM Landscape Architects is a small landscape architecture firm specializing in park and recreation planning and design. We are dedicated to creating great public spaces and unique opportunities for recreation and enjoying the outdoors. Our principals are involved in every project, bringing decades of insights, expertise, and knowledge to achieve client's goals.

YSM Landscape Architects takes great pride in each project we undertake. Our unique focus results in thoughtful, creative solutions that maximize the potential of each site. Our designs prioritize public space enhancements that are sustainable, context sensitive, stakeholder driven, and tailored to each client's unique needs and circumstances.





**C.S. DAVIDSON, INC.**  
100 YEARS

## Company Overview

Since 1923, C.S. Davidson, Inc. has been a part of the local community and an essential partner in the region's growth by providing engineering services that work toward building an infrastructure designed for today's and tomorrow's needs. From our early beginnings as a surveying and engineering business in Hanover to the subsequent openings of our York, Gettysburg, and Lancaster offices, we continue to work hard as a leading engineering firm in the marketplace. With a tradition of service and partnerships for a century, our regional offices provide our clients with attentive, hands-on service and operational excellence in everything we do.

We take ownership of outcomes - evaluating every opportunity for optimal results worthy of taking great pride in our work. Our clients understand that we have their best interests in mind and that working with us means "value-added" from the start. Founded on building long-lasting relationships with our clients, we demonstrate our daily commitment to civil engineering excellence. With an unrivaled focus on our client's goals, we have developed a reputation for taking on outcomes and results with great determination, which has resulted in satisfied clients who consider C.S. Davidson a partner.

Our staff of professionals is prepared to provide our clients with the following services:

- Municipal Engineering
- Stormwater Management and Systems
- Wastewater Treatment and Collection
- Water Treatment and Distribution Systems
- Parks and Recreation
- Structural Engineering
- Bridge Engineering
- Surveying
- Municipal Planning
- Municipal Software
- Construction Inspection
- Construction Materials Testing



Hull Drive Bridge 226, MPMS 88961 – Bridge Rehabilitation Over Bermudian Creek  
Washington Township, York County, PA

## ENGINEERING A BETTER COMMUNITY

38 N. Duke Street • York, PA 17401 • 717.846.4805  
50 W. Middle Street • Gettysburg, PA 17325 • 717.337.3021  
315 W. James Street, Suite 102 • Lancaster, PA 17603 • 717.481.2991

[CSDavidson.com](http://CSDavidson.com)



# Resumes



Ann E. Yost, RLA  
Landscape Architect

## Education

B.L.A., Landscape Architecture, 1982 and B.S. Environmental Studies, 1981  
- State University of New York, College of Environmental Science & Forestry  
A.S., Landscape Design, Temple University, 1978  
NC State University/Oglebay – Park Maintenance Management School, 2006-07

## Professional Registration

RLA, PA 1984 - LA000783-E

## Professional Presentations

Berks County Public Works, 2018 - Playground Design for Maintenance  
PRPS, 2017 - Park Master Plans  
PSATS/PRPS 2015 - Creating Successful Dog Parks  
DCNR 2009 Sustainable Landscapes Conference – Sustainable Parks  
PRPS/Urban Recreation Institute, 2007 – Skate Parks and Dog Parks  
PRPS, 2006 – Everything You Wanted to Know About Dog Parks & More  
PRPS, 2001 – Contract Management – Specifications, Bidding & Administration  
PRPS, 1997 – Basic Park Planning

## Professional Associations/ Boards

ASLA - American Society of Landscape Architects  
PRPS - Pennsylvania Recreation and Park Society  
NRPA - National Recreation and Park Association  
Hopewell Township Planning Commission, Chairman, York County  
York County Rail Trail Authority Board

## Relevant Experience

- Over 40 years experience in both private and public practice landscape architecture. Over 35 years of park and recreation focused experience.
- Tenure with a County Parks Department as a Landscape Architect I.
- Projects include: park feasibility studies; comprehensive park, recreation, and open space plans; park master plans, trail and greenway studies, construction documentation, grant assistance, and bidding and construction phase services.
- Project manager/landscape architect for:
  - Over 200 park master plan projects, including 13 county, resource-based parks.
  - Over 75 park development projects.
  - 20 trail and greenway planning projects.
  - Over 40 comprehensive park, recreation, and open space planning projects.
- 2010 PA DCNR Green Park Award - Project manager for Harriet Wetherill Park Master Plan and Construction Documents, recipient of first annual award for sustainable park design.

## Publications

- "Parks to the Rescue", PRPS Magazine, Winter Special Issue, 2016
- "Open Space Conservation in Challenging Times - Be Proactive and Be Ready", PRPS Magazine, Volume 42, No. 2, 2011.
- "Development of Park and Recreation Facilities in the 1990's", Pennsylvanian, The Magazine of Local Governments, June 1993.

## Relevant Skills

Park planning and design • sustainable site planning • playground design • public meeting facilitation • public engagement techniques • PA DCNR grants • ADA for public outdoor settings • playground safety guidelines • best management practices • construction documents • PA public bidding requirements • construction administration



Education

B.S., Landscape Architecture, The Pennsylvania State University, 1988  
PA / DCNR - Playground Design / Safety Workshop  
Lancaster County Planning Commission – Master Planners Course  
National Recreation and Park Association National Playground Safety Institute

Professional Registrations

RLA, PA 1993, LA001209-E  
Certified Playground Safety Inspector 2002

Professional Presentations

PRPS, 2017 - Park Master Plans  
PRPS, 2014 - Amphitheater Design and Planning

Professional Associations

ASLA - American Society of Landscape Architects  
PRPS – Pennsylvania Recreation and Park Society

Relevant Experience

- Over 35 years experience in a variety of site development projects with a 29 year focus on park and recreation projects.
- Projects include: feasibility studies; master plans, trail and greenway studies, construction documentation, grant assistance, and bidding and construction phase services.
- Lead landscape architect for:
  - Over 150 park master plan projects, including 13 county, resource-based parks.
  - Over 90 park development projects.
  - 11 trail planning projects.
- Knowledgeable of Pennsylvania Academic Standards for Environment and Ecology and experience developing park designs to support nature center curriculum.
- 2014 Lehigh Valley Planning Commission Open Space Project Honoree - Lead landscape architect for Covered Bridge Park Master Plan in South Whitehall Township.
- 2010 PA DCNR Green Park Award - Lead landscape architect for Harriet Wetherill Park Master Plan, recipient of the first annual award for sustainable park design.
- 2007 ASLA Award - Lead landscape architect for the Saint Mary Street Park in Lewisburg, PA, received the Award of Merit for Design/Built by the Pennsylvania-Delaware Chapter of the ASLA.

Publications

“Amphitheaters”, PRPS Magazine, 2005

Relevant Skills

Park planning and design • sustainable site planning • playground design • site grading and earthwork • construction detailing • graphic renderings and illustrations • PA DCNR grants • ADA for public outdoor settings • playground safety guidelines • best management practices • construction documents • PA public bidding requirements • construction administration.





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**Derek J. Rinaldo, EIT**, *Senior Client Representative*

**Derek J. Rinaldo, EIT** is the Senior Client Representative for the York and Lancaster general civil groups. He serves as a client representative specializing in stormwater management and MS4 Permitting. His duties include municipal representation, MS4 Consulting, and coordination of projects from inception to completion on a variety of municipal related assignments. Mr. Rinaldo's tasks include preparation of MS4 related documentation for EPA and DEP compliance; preparation of permit and grant applications; feasibility studies; attendance at public meetings; and day to day municipal and client interaction. Mr. Rinaldo currently assists 30 municipalities across four counties with MS4 Compliance.

**Professional Registration**

Engineer-In-Training, ET018381, PA - 2012

**Education**

B.S., Civil Engineering Technology, Pennsylvania College of Technology, 2007

A.S., Surveying Technology, Pennsylvania College of Technology, 2007

**Professional Experience**

**Engineer of Record Appointments**

- Columbia Borough, Lancaster County 2013 – Present
- Conewago Township, York County 2023 – Present
- Hallam Borough, York County 2017 – Present
- York Haven Borough, York County 2010 – Present

Responsibilities with these engineer of record clients involve development oversight, including plan and technical report review for compliance with the municipal regulations, inspection, and management of infrastructure constructed through development within the township and previously adopted roadways and related infrastructure. This work includes regularly attending monthly meetings with elected officials, municipal staff, taxpayers, developers, and associated reporting and documentation of such meetings outcomes and professional recommendations.

**The following selected projects represent experience by discipline:**

**Stormwater Design and Regulations**

**Shawnee Run Stream Restoration**

*Columbia Borough, Lancaster County, PA*

This project included restoring 700 linear feet of stream to meet MS4 Pollutant Reduction Plan requirements. Mr. Rinaldo was the project manager and coordinated with Land Studies to design, permit, and construct the project. Mr. Rinaldo worked with an adjacent railroad to secure access to the site and negotiated a cost-share agreement with the property owner to split the project costs 50/50 with the Borough.

**Frysville Road Hazard Mitigation**

*Hallam Borough, York County, PA*

Three Borough property owners who lived within the 100-year floodplain of Kreutz Creek approached the Borough to see if anything could be done to help protect their homes from repetitive flooding and damage. Due to floodplain requirements, the homeowners had no viable long-term options. As the Borough Engineer, Mr. Rinaldo researched options and applied for a FEMA Hazard Mitigation Grant for the Borough to acquire and demolish these three homes. Once the grant was awarded, Mr. Rinaldo worked with the York County Land Bank to acquire the required grant matching funds and additional funds to remove an old bridge servicing the properties. He then assisted the Borough with the grant administration and demolition contract.





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Jason C. Wolfe, RLA, Project Manager

**Jason C. Wolfe, RLA** serves as a project manager who is responsible for the design of land development plans for various project types. His duties include development of project schedules, scheduling resources, land development design, grading, the design of stormwater management facilities, the design of erosion and sedimentation control facilities, landscape design, streetscape design, rendering of plans, 3D modeling, the design and preparation of highway occupancy permits, cost estimates, client coordination, public municipal meetings, and construction field observation/inspection.

**Professional Registration**

Registered Landscape Architect,  
LA001625, PA 2004

**Education**

B.S. Landscape Architecture, West  
Virginia University, 1996

**Continuing Education**

Biennial - 24 hours of continuing  
education credits

**Professional Memberships**

American Society of Landscape  
Architects

York/Adams Region Smart Growth  
Coalition

**Professional Experience**

**West Manheim Township Park Playground**

*West Manheim Township, York County, PA*

This project included the design of an all-inclusive playground, ADA Parking, ADA walkways, and stormwater management. Mr. Wolfe was the Project Manager and provided site design layouts, including playground design, pedestrian and vehicle circulation, parking lot enhancements, and the associated stormwater management calculations and designs.

**Lloyd Kauffman Park**

*North York Borough, York County, PA*

This project was a park renovation design, including an updated playground, additional basketball court, additional parking, and a walking trail. CSD was responsible for topographic survey, stormwater management design, infiltration testing, NPDES permitting, and NPDES Permit closeout. Mr. Wolfe was the Project Manager and provided survey oversight, stormwater management design and NPDES permitting.

**Kutztown University Foundation: Wells-Rapp Center for Mallet Percussion Research**

*Maxatawny Township, Berks County, PA*

This project included demolishing a single-family house and garage and redevelopment of the site. The proposed development included a 4,195-square-foot building, concrete patio, bituminous access drive, stormwater management facilities, and updated utility connections. Mr. Wolfe served as the Project Manager and provided site design layouts, including pedestrian and vehicle circulation, and calculations and designs for stormwater management, consisting of three Rain Gardens and an underground chamber system, erosion and sedimentation control, and municipal approvals.

**Rocky Ridge Park Trail**

*Springettsbury Township and Hellam Township, York County, PA*

The project proposes an eight-foot-wide, approximately 3,700-foot-long bituminous paved access trail from the park entrance to the rear parking area and associated stormwater management. Mr. Wolfe was the Project Manager responsible for topographic surveying, trail layout and design, stormwater management, erosion and sedimentation control, municipal approvals, DCNR approvals, and NPDES Permitting.

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**Nathan J. Hardman, PE, Project Manager**

**Nathan J. Hardman, PE** serves as a project designer and is responsible for technical tasks, including design, scope, schedule, and budget items, as the project manager directs. He coordinates with other team members to efficiently complete projects, provides on-site observation services, and adheres to quality assurance and quality control processes.

**Professional Registration**

Professional Engineer, PE094845,  
PA - 2023

**Education**

B.S., Civil Engineering, Messiah  
College, 2019

**Engineer of Record**

Eastern York County Sewer  
Authority, York County, PA

Wrightsville Borough Municipal  
Authority, York County, PA

**Professional Experience**

**Campbell Road Pump Station Replacement**

*Hellam Township, York County, PA*

This project included replacing an aging Smith & Loveless sanitary sewer pump station with a new Gorman Rupp packaged pump station and enclosure. This included two new suction-lift pumps rated for 215 gallons per minute at 63 feet of total dynamic head, an auto dialer system, a reinforced concrete pad, an 8' x 10' fiberglass enclosure, and the installation of a permanent bypass pumping connection for future maintenance at the station. The existing force main and wet well were protected and maintained. C.S. Davidson provided site survey, site layout, coordination with pump representatives, pump and force main design, PA DEP Water Quality Management permitting, project management services, construction management services, and construction inspection services.

**Waverly Avenue Stormwater Improvements**

*Manheim Township, Lancaster County, PA*

The improvements to the stormwater along Waverly Avenue consisted of approximately 400 linear feet of stormwater pipe, five inlets, and one bubble-up inlet. The stormwater conveyance system discharged next to wetlands and a pipeline right-of-way, so a bubble-up inlet was designed to slowly discharge water by surcharging the most downstream inlet during heavy rain events. The stormwater pipe crossed several various utilities, so additional coordination and efforts were taken to ensure no conflicts with the utilities occurred. C.S. Davidson provided site survey, site layout, easement exhibits and descriptions, utility coordination, stormwater calculations and design, project management services, construction management services, and construction inspection services.

**Eden Rd. and E. Roseville Road Intersection Improvements**

*Manheim Township, Lancaster County, PA*

This project included the signalization of a three-leg intersection of two Township roads and the replacement and extension of the existing storm sewer system within the intersection. This included a large pre-cast endwall with three pipe openings, widening/mill and overlay of E. Roseville Road in addition to the installation of curbing, sidewalk and left-turn lane, a full-depth restoration of Eden Road along with the installation of curbing and sidewalk, and the relocation of four existing overhead utility poles. C.S. Davidson provided site survey, site layout and grading design, stormwater conveyance system design, curb and sidewalk layout, coordination of PennDOT Signalization permitting and detour plans with Township Traffic Consultant, utility relocation coordination, project management services, construction management services, and construction inspection services.

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# Hourly Rate Schedules



Landscape Architects

## Rate schedule

**Effective Date: January 1, 2023**

**Compensation for personnel shall be in accordance with the following hourly rates:**

<u>Position</u>	<u>Hourly Rate</u>
Principal Landscape Architect .....	\$ 135
Landscape Architect .....	\$ 90 - 120
Designer.....	\$ 55 - 85
CADD Technician .....	\$ 55 - 85
Office Clerical/Support .....	\$ 55

**Compensation for expenses and other charges shall be as follows:**

Mileage.....	\$.625/mile
Direct expenses .....	Cost + 10%

---

19 South Newberry Street York, Pennsylvania 17401  
phone (717) 812-9959 [www.ysm-la.com](http://www.ysm-la.com)

*Dedicated to the design and planning of community spaces for public recreation*





## 2024 Average Billing Rates

Principal	\$198.00
Senior Project Engineer/Senior Project Manager	\$167.00
Project Engineer /Project Manager	\$140.00
Designer II	\$108.00
Designer I	\$ 95.00
BIM Technician	\$ 88.00
CADD Technician	\$ 88.00
Administrative Assistant	\$ 72.00
Planner	\$ 95.00
GIS Technician	\$106.00
Survey Technician	\$102.00
Testing Technician	\$ 80.00
Inspector	\$101.00

### Reimbursables (Direct Expenses)

Outside Reproduction	Cost + 10%
Filing Fees	Cost + 10%
Subconsultants	Cost + 10%
GPS Equipment	\$65.00/Hour
RTS Equipment	\$55.00/Hour
Network GPS Equipment	\$80.00/Hour
Mileage (where applicable)	IRS Rate + 10%
Prints/Plots (black and white)	
24" x 36"	\$3.00/sheet
36" x 42"	\$6.00/sheet
Prints/Plots (color or mylar)	
24" x 36"	\$6.00/sheet
36" x 42"	\$12.00/sheet

Note: Average billing rates are intended for fee ranges and estimating purposes. Actual billing rates are based on our current multiplier and will vary by employee.

Rates are effective 01/01/24 through 12/31/24.

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Paragon will provide additional engineering services described above upon request on a time and expense basis following hourly fee schedule below:

<u>Position</u>	<u>Average Hourly Rate</u>
Director, Sr. Engineer, Commissioning Agent, or Sr. PM .....	\$175.00
Engineer, or Project Manager .....	\$165.00
Designer or REVIT Operator .....	\$125.00
CAD Operator .....	\$80.00
Mileage .....	\$0.60 / mile
Direct Expenses .....	Cost + Cost * 10%

**LANCASTER AREA SEWER AUTHORITY**

**MINUTES OF REGULAR MEETING**

**November 16, 2023**

The Regular Board Meeting of the Lancaster Area Sewer Authority was held on November 16, 2023, at 130 Centerville Road, Lancaster, Pennsylvania.

The following Board members were present in person: Barry Smith, Nick Sahd, Barry Kauffman, William Laudien, Tom Huber, Ed Fisher, and Derrick Millhouse. Others present in person were Rob Linthicum of RK&K, and Matt Crow and Mark Bottin of Hazen and Sawyer. Ed Barboe of Hazen and Sawyer and Mike Schober of ARRO Consulting were present via Zoom. LASA staff present in person included Kristin Green, Donna Nichols, Mike Kyle, Mike Lehman, Scot Fertich, Brian Wilcox, and Don DeCelmenti.

Mr. Smith, Chairman of the Board, called the meeting to order at 7:30 a.m.

Mr. Smith asked for a motion to amend the agenda to add an Executive Session to address a matter that was recently brought to the Board. Mr. Sahd moved to amend the agenda to add an Executive Session on a personnel matter. Mr. Huber seconded the motion, and the Board unanimously approved.

Mr. Smith called for public comments and there were none.

Mr. Smith asked for approval of the minutes of the regular meeting of October 26, 2023. Mr. Fisher moved to approve the minutes of the meeting of October 26, 2023, and the disposition of the recordings of the meeting of October 26, 2023, in accordance with the Resolution passed April 27, 2023. Mr. Sahd seconded the motion, and the Board unanimously approved.

Mr. Kyle, Executive Director of the Authority recommended approval of the City of Lancaster escrow agreement amendment No.2. Mr. Kauffman moved to approve the City of Lancaster escrow agreement amendment No. 2 WWTP special and emergency capital

improvements, for a cost to LASA of \$47,800.00. Mr. Sahd seconded the motion, and the Board unanimously approved.

Mr. Kyle recommended approval of the leachate disposal agreement with Lancaster County Solid Waste Management Authority. Mr. Huber moved to approve the leachate disposal agreement with Lancaster Solid Waste Management Authority, effective January 1, 2024 through December 31, 2026. Mr. Fisher seconded the motion, and the Board unanimously approved.

Mr. Kyle recommended the award of a contract to purchase a 2023 Ford F-250 XL 4WD Supercab pickup truck from Hondru Fleet. Mr. Laudien moved to award the contract to purchase a 2023 Ford F-250 XL 4WD Supercab pickup truck from Hondru Fleet through the COSTARS program, for a total cost of \$61,250.00. Mr. Huber seconded the motion, and the Board unanimously approved.

Mr. Kyle recommended adoption of Resolution 23-11-001, changing the food service facilities inspection rate and billing interval. Mr. Huber moved to adopt Resolution 23-11-001 changing the food service facilities inspection rate and billing interval effective January 1, 2024. Mr. Sahd seconded the motion, and the Board unanimously approved.

Mr. Kyle recommended the award of contract to purchase a 2023 Ford F-250 XL 4WD Supercab pickup truck from Whitmoyer Ford. Mr. Laudien moved to award the contract to purchase a 2023 Ford F-250 XL 4WD Supercab pickup truck from Whitmoyer Ford through the COSTARS program, for a total cost of \$65,730.00. Mr. Millhouse seconded the motion, and the Board unanimously approved.

Mr. Kyle recommended award of the design, bidding, and construction management engineering services contract for Lower Little Conestoga interceptor rehabilitation phase 5 to RK&K. Mr. Sahd moved to award the of design, bidding, and construction management engineering services contract for Lower Little Conestoga interceptor rehabilitation phase 5 to



RK&K, at an hourly cost with the total not to exceed \$144,110.00. Mr. Millhouse seconded the motion, and the Board unanimously approved.

Mr. Smith deferred Item H - Approval of the 2024 – 2026 collective bargaining agreement until after the Executive Session.

Mr. Smith moved to the Finance Committee report. Mr. Huber's report was presented in the form of a motion. The following invoices have been reviewed and submitted for approval: Operating Expenses to be paid from the Administrative Account for November 2023 in the amount of \$1,830,110.86. The following trustee requisitions have been reviewed and submitted for approval; Revenue Fund Requisition #794 in the amount of \$2,180,000.00; Bond Redemption & Improvement Fund Requisitions/Invoices #2143-1A through 2143-4F in the amount of \$456,710.47 and Capital Asset Replacement Fund Requisitions/Invoices #248-1A through #248-5F in the amount of \$2,115,434.65, for a grand total trustee payments of \$4,752,145.12. Mr. Laudien seconded the motion, the Board unanimously approved.

Mr. Smith moved to the Operations Committee and deferred to Mr. Kyle's report.

Mr. Smith asked if there was anything to report from the Public Relations Committee and Mr. Kauffman suggested that we invite any newly elected Board of Commissioners and Board of Supervisors to the 2023 Municipal Dinner. Each Board member agreed to reach out to their newly elected officials.

Mr. Smith asked if there was anything to report from the Pension Committee. Mr. Lehman reported that as of November 14, 2023, the total market value of the LASA pension fund was \$11.8 Million with an estimated actuarial accrued liability of \$13.7 Million, while its funding stands at 85.8% of the estimated actuarial accrued liability.

Mr. Smith asked if there was anything to report from the Personnel Committee and there was none.

Mr. Smith moved to the Executive Director's Report. Mr. Kyle announced that a Resolution is being prepared for the Board's consideration for December to adjust the tapping fee calculation. Mr. Kyle also reported on the LASA treatment plant upgrade and design, it is moving ahead and on schedule. He also reported that the Cocalico Creek pump station and force main upgrade pre-construction meeting was held on November 15, 2023.

Mr. Smith called for Other Business and there was none.

Mr. Smith called for Old Business and there was none.

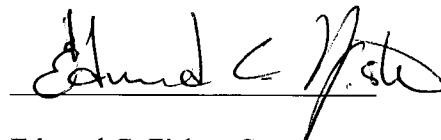
Under the Chairman of the Authority report, Mr. Smith appointed Mr. Laudien as Chair of the Nomination Committee, and Mr. Sahd and Mr. Fisher as members. All three agreed to their appointments.

At 7:47 a.m. Mr. Smith announced there would be a break for an Executive Session on a personnel matter. The Executive Session ended at 7:55 a.m., at which time Mr. Smith called the regular meeting back to order.

Mr. Smith called for consideration of Item H. Mr. Kyle recommended the approval of 2024-2026 collective bargaining agreement. Mr. Huber moved to approve the 2024-2026 collective bargaining agreement with American Federation of State, County, and Municipal Employees, District Council 89. Mr. Sahd seconded the motion, and the Board unanimously approved.

Mr. Smith announced that the next regular Board meeting is December 21, 2023, at 7:30 a.m. at 130 Centerville Road, Lancaster, PA 17603 or via Zoom.

Mr. Smith called for a motion to adjourn. Mr. Huber moved to adjourn, Mr. Fisher seconded the motion, the Board unanimously approved, and the meeting was adjourned at 8:05 a.m.

A handwritten signature in black ink, appearing to read "Edward C. Fisher", written over a horizontal line.

Edward C. Fisher, Secretary