



LEO S. LUTZ

Mayor

EVAN M. GABEL

Solicitor

HEATHER ZINK

Borough Council President

STEVEN KAUFHOLD

Borough Manager

COLUMBIA BOROUGH COUNCIL – BUDGET WORKSHOP

Paul W. Myers Council Chambers

November 20, 2024 – 6:00 PM

FINAL AGENDA

NOTE: This meeting will be livestreamed on the [Borough's YouTube Channel](#).

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

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

7. Mayor Lutz/Chief Brommer
8. Workshop items:
 - a. Review Fund 01 Budget (third look)
 - b. Review Fund 18 Budget
 - c. Review Fund 21 Budget
 - d. Review Fund 30 Budget
 - e. Review Fund 35 Budget
9. Staff Reports, Comments, and Announcements
 - a. Secretary/Treasurer
10. Borough Council Comments
 - a. Council Members
11. Next Meeting: At 7:00 PM on Tuesday, November 26, 2024, Council will hold a regularly scheduled meeting.
12. 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.



| ACCOUNT # | ACCOUNT DESCRIPTION | 2024 BUDGET AMOUNT | 2024 YTD as of 9/30 | 2025 PROPOSAL 8 mills | 2025 PROPOSAL 9mills | 2025 PROPOSAL 10 mills | 2025 PROPOSAL 11 mills | PRIOR YEAR BUDGET CHANGE % | BUDGET NOTES |
|---|--|--------------------|---------------------|-----------------------|----------------------|------------------------|------------------------|----------------------------|--|
| GENERAL FUND (FUND 01) - REVENUE | | | | | | | | | |
| 301 | Real Property Taxes | | | | | | | | |
| 01-301-001 | Transfer from Fund Balance | 1,188,083 | | 1,175,123 | 758,712 | 342,301 | (74,109) | -1.09% | Varies to Budget. |
| 01-301-100 | Property Taxes - Current Year | 3,522,086 | 3,237,971 | 3,506,615 | 3,944,942 | 4,383,269 | 4,821,596 | -0.44% | 2025 numbers received |
| 01-301-101 | RET - Current Year, Uncollectable (5%) | (176,104) | | (175,331) | (197,247) | (219,163) | (241,080) | -0.44% | -5.0% of total Municipal RET @ Base (Uncollectable) |
| 01-301-200 | Property Taxes - Prior Year (Postmarked) | 2,000 | | 2,000 | 2,000 | 2,000 | 2,000 | 0.00% | Static - \$2000.00 |
| 01-301-300 | Property Taxes - Delinquent (LCTCB) | 177,168 | 134,275 | 177,168 | 177,168 | 177,168 | 177,168 | 0.00% | Average - Actuals* |
| 01-301-400 | Property Taxes - KOZ Properties | 5,196 | 412 | 6,517 | 6,517 | 6,517 | 6,517 | 25.42% | Contractual - Billed in July each year. |
| | | 4,718,429 | 3,372,658 | 4,692,092 | 4,692,092 | 4,692,092 | 4,692,092 | -0.56% | |
| 310 | Local Tax Enabling Act Taxes (Act511) | | | | | | | | |
| 01-310-100 | Deed Transfer Tax (DTT) - 0.5% | 238,959 | 129,509 | 200,000 | 200,000 | 200,000 | 200,000 | -16.30% | Average - Actuals* Estimated |
| 01-310-210 | Earned Income Tax (EIT) - 0.5% | 1,188,100 | 965,054 | 1,286,739 | 1,286,739 | 1,286,739 | 1,286,739 | 8.30% | Estimated |
| 01-310-430 | Local Services Tax (LST) - \$52 per annum | 150,889 | 93,927 | 150,889 | 150,889 | 150,889 | 150,889 | 0.00% | Estimated |
| | | 1,577,948 | 1,188,490 | 1,637,628 | 1,637,628 | 1,637,628 | 1,637,628 | 3.78% | |
| 320 | Licenses and Permits | | | | | | | | |
| 01-321-310 | Misc License (Pawn, Antique, Tattoo,.) | 2,133 | 2,310 | 2,000 | 2,000 | 2,000 | 2,000 | -6.24% | Average - Actuals* estimated |
| 01-321-610 | Peddler's License | 240 | 455 | 400 | 400 | 400 | 400 | 66.67% | Average - Actuals* estimated |
| 01-321-800 | Cable TV Franchise | 141,664 | 131,293 | 140,000 | 140,000 | 140,000 | 140,000 | -1.17% | Average - Actuals* estimated |
| 01-321-900 | Cell Tower (Verizon) | 11,807 | 14,093 | 14,000 | 14,000 | 14,000 | 14,000 | 18.57% | Contractual |
| | | 155,844 | 148,151 | 156,400 | 156,400 | 156,400 | 156,400 | 0.36% | |
| 330 | Fines and Forfeits | | | | | | | | |
| 01-331-109 | State Police & County Fines | 5,686 | 4,732 | 6,309 | 6,309 | 6,309 | 6,309 | 10.96% | Average - Actuals* estimated |
| 01-331-112 | Ordinance Violations Dist Just POLICE | 84,000 | 67,289 | 89,719 | 89,719 | 89,719 | 89,719 | 6.81% | Average - Actuals* estimated |
| 01-331-115 | Ordinance Violations Dist Just CODES | 6,000 | 1,107 | 1,500 | 1,500 | 1,500 | 1,500 | -75.00% | |
| 01-331-300 | Parking Fines | 142,000 | 112,585 | 150,113 | 150,113 | 150,113 | 150,113 | 5.71% | Average - Actuals* estimated |
| | | 237,686 | 185,713 | 247,641 | 247,641 | 247,641 | 247,641 | 4.19% | |
| 340 | Interest, Rent, and Royalties | | | | | | | | |
| 01-341-100 | Interest Income | 10,000 | 16,489 | 18,000 | 18,000 | 18,000 | 18,000 | 80.00% | |
| 01-342-200 | 137 S Front, Lease Proceeds | 79,858 | 57,828 | 82,385 | 82,385 | 82,385 | 82,385 | 3.16% | Property to be sold Contractual - per Lease Agreement |
| 01-342-201 | 137 S Front, Tenant Exp Reimbursements | 32,000 | 21,631 | 32,000 | 32,000 | 32,000 | 32,000 | 0.00% | Property to be sold Contractual - per Lease Agreement |
| 01-342-202 | 420, 430, 434, 440 S Front Street Lease Pr | 12,060 | 6,366 | 12,060 | 12,060 | 12,060 | 12,060 | 0.00% | PROPERTY TO BE SOLD BY END OF 2025 |
| 01-342-204 | Market House - Stand Rentals | 52,500 | 30,193 | 47000 | 47000 | 47000 | 47000 | -10.48% | |
| 01-342-205 | Market House - All Events | 34,000 | 19,200 | 30000 | 30000 | 30000 | 30000 | -11.76% | |
| 01-342-206 | Market House - Community Kitchen | 19,000 | 7,804 | 15000 | 15000 | 15000 | 15000 | -21.05% | |
| | | 239,418 | 159,511 | 236,445 | 236,445 | 236,445 | 236,445 | -1.24% | |
| 350 | Intergovernmental Revenues | | | | | | | | |
| 01-351-001 | Act 205 Pension Subsidy | 338,018 | | 338,018 | 338,018 | 338,018 | 338,018 | 0.00% | Need to verify |
| 01-354-040 | 904 Recycling Grant Income | 9,656 | 9,918 | 10,000 | 10,000 | 10,000 | 10,000 | 3.56% | Grant Revenue/Reimbursement |
| 01-355-010 | State Public Utility Realty Tax | 4,671 | | 4,671 | 4,671 | 4,671 | 4,671 | 0.00% | |
| 01-355-080 | Alcoholic Beverage Sales Licenses | 3,500 | 2,850 | 3,500 | 3,500 | 3,500 | 3,500 | 0.00% | |
| 01-355-990 | Firemen's Relief Fund PA Subsidy | 50,107 | 50,934 | 50,107 | 50,107 | 50,107 | 50,107 | 0.00% | PA State Subsidy - Varies year to year - actual received in 2024 |
| 01-357-030 | Police Department Grants | 3,000 | 2,350 | 3,000 | 3,000 | 3,000 | 3,000 | 0.00% | Grant Revenue/Reimbursement |
| | | 408,952 | 66,052 | 409,296 | 409,296 | 409,296 | 409,296 | 0.08% | |

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|----------------|---|--------------------|---------------------|-----------------------|----------------------|------------------------|------------------------|----------------------------|---|
| 361 | Charges for Services and Materials | | | | | | | | |
| 01-361-200 | Tax Certifications & Copies | 14,000 | 6,215 | 9,000 | 9,000 | 9,000 | 9,000 | -35.71% | Average - Actuals* estimated |
| 01-361-310 | Subdivision/Land Development Fees | 1,500 | 500 | 1,500 | 1,500 | 1,500 | 1,500 | 0.00% | Average - Actuals* estimated |
| 01-361-330 | Building & Zoning Permits | 65,000 | 29,090 | 40,000 | 40,000 | 40,000 | 40,000 | -38.46% | Average - Actuals* estimated |
| 01-361-340 | Zoning Hearings | 3,000 | 2,100 | 3,000 | 3,000 | 3,000 | 3,000 | 0.00% | Average - Actuals* estimated |
| 01-361-350 | Municipal SW Maintenance Fund | 1,500 | 288 | 1,500 | 1,500 | 1,500 | 1,500 | 0.00% | Typically does not vary |
| 01-361-510 | Sale of Materials & Equipment | 8,742 | 1,985 | 5,000 | 5,000 | 5,000 | 5,000 | -42.80% | Average - Actuals* estimated |
| 01-361-620 | County Tax Collection Commission Revenue | 4,100 | 2,653 | 4,100 | 4,100 | 4,100 | 4,100 | 0.00% | Average - Actuals* estimated |
| | | 97,842 | 42,831 | 64,100 | 64,100 | 64,100 | 64,100 | -34.49% | |
| 362 | Public Safety | | | | | | | | |
| 01-362-100 | Police Dept Misc Services & Refunds | 27,216 | 5,182 | 13,000 | 13,000 | 13,000 | 13,000 | -52.23% | |
| 01-362-110 | Sale of Accident Reports | 2,400 | 2,375 | 3,200 | 3,200 | 3,200 | 3,200 | 33.33% | Average - Actuals* estimated |
| 01-362-140 | Crossing Guard Wage Reimbursement (CB | 23,756 | 10,092 | 21,000 | 21,000 | 21,000 | 21,000 | -11.60% | Contractual - CBSD Pays 50% of total salaries |
| 01-362-160 | Lanc. County Task Force, Reimbursement | 82,400 | 83,498 | 112,000 | 112,000 | 112,000 | 112,000 | 35.92% | |
| 01-362-170 | LiveScan Revenue | 7,000 | 268 | 500 | 500 | 500 | 500 | -92.86% | |
| 01-362-200 | Animal Control & Shelter Reimbursement | 400 | 550 | 700 | 700 | 700 | 700 | 75.00% | Average - Actuals* estimated |
| 01-362-210 | Alarm Use Permit | 1,485 | 1,065 | 1,100 | 1,100 | 1,100 | 1,100 | -25.93% | Average - Actuals* estimated |
| 01-362-400 | Code Dept Misc Services & Refunds | 500 | 400 | 500 | 500 | 500 | 500 | 0.00% | Static - \$500.00 |
| 01-362-401 | Rental Registration | 91,200 | 50,500 | 86,000 | 86,000 | 86,000 | 86,000 | -5.70% | |
| 01-362-402 | Borough Rental Revenue | 15,750 | 13,918 | 15,750 | 15,750 | 15,750 | 15,750 | 0.00% | Event Fees/Outfitters |
| 01-362-423 | Quick Ticket Revenue | 37,538 | 30,775 | 38,000 | 38,000 | 38,000 | 38,000 | 1.23% | Average - Actuals* estimated |
| 01-362-424 | Rental Inspections Revenue | 75,113 | 14,075 | 35,000 | 35,000 | 35,000 | 35,000 | -53.40% | Average - Actuals* estimated |
| 01-362-425 | Fire Inspections Revenue | 9,338 | 750 | 9,338 | 9,338 | 9,338 | 9,338 | 0.00% | Average - Actuals* estimated |
| 01-362-426 | Home Inspections Revenue | 100 | | | | | | -100.00% | Average - Actuals* estimated |
| 01-362-427 | New Tenant Walkthrough Inspections | 6,075 | 3,950 | 6,075 | 6,075 | 6,075 | 6,075 | 0.00% | Average - Actuals* estimated |
| 01-362-428 | Voluntary Home Inspections Revenue | - | | | | | | | Average - Actuals* estimated |
| 01-362-450 | Certificate of Occupancy | - | | | | | | | Average - Actuals* estimated |
| 01-362-460 | Code Lien Recovery | 4,600 | | 4,600 | 4,600 | 4,600 | 4,600 | 0.00% | Average - Actuals* estimated |
| 01-362-470 | Condemnation Revenue | 9,500 | 4,000 | 6,000 | 6,000 | 6,000 | 6,000 | -36.84% | Average - Actuals* estimated |
| 01-362-480 | Appeals Revenue | 50 | | 50 | 50 | 50 | 50 | 0.00% | Average - Actuals* estimated |
| | | 394,421 | 221,398 | 352,813 | 352,813 | 352,813 | 352,813 | -10.55% | |
| 363 | Highways and Streets | | | | | | | | |
| 01-363-100 | Street Opening Permits | 27,409 | 11,528 | 27,000 | 27,000 | 27,000 | 27,000 | -1.49% | Average - Actuals* estimated |
| 01-363-210 | Meter Receipts | 85,853 | 376,012 | 85,000 | 85,000 | 85,000 | 85,000 | -0.99% | Average - Actuals* estimated |
| 01-363-220 | Contractor Parking Permits | 12,912 | 5,328 | 12,912 | 12,912 | 12,912 | 12,912 | 0.00% | Average - Actuals* estimated |
| 01-363-400 | Yard Waste Intake Revenue | 108,898 | 95,121 | 125,000 | 125,000 | 125,000 | 125,000 | 14.79% | Average - Actuals* estimated |
| 01-363-500 | Highway Dept Misc Services & Refunds | 500 | 1,666 | 500 | 500 | 500 | 500 | 0.00% | Static - \$500.00 |
| | | 235,572 | 489,655 | 250,412 | 250,412 | 250,412 | 250,412 | 6.30% | |
| 370-390 | Miscellaneous Revenue / Reimbursements | | | | | | | | |
| 01-372-400 | Electric Generation Revenue (LCSWMA) | 50,016 | 37,512 | 50,016 | 50,016 | 50,016 | 50,016 | 0.00% | Contractual - \$4,168.00 per month 2021 |
| 01-380-001 | Miscellaneous Revenue | 5,000 | 12,560 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | Static - \$5,000.00 |
| 01-380-002 | Insurance Rebates, Refunds, & Reimburm | 123,382 | 60,788 | 120,000 | 120,000 | 120,000 | 120,000 | -2.74% | |

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|---|--|--------------------|---------------------|-----------------------|----------------------|------------------------|------------------------|----------------------------|------------------------------|
| 01-380-005 | Police Misc Revenue (BB&T Donations) | 500 | 9,500 | 500 | 500 | 500 | 500 | 0.00% | Static - \$500.00 |
| 01-380-006 | NonDepartmentalized Services & Refunds | 500 | 444 | 500 | 500 | 500 | 500 | 0.00% | Static - \$500.00 |
| 01-380-007 | Spring Clean Up Revenue | - | 915 | 750 | 750 | 750 | 750 | | New for 2025 |
| 01-380-150 | WWTP Sewage Revenue (A/R & Lien) | 250 | 4,546 | 4,000 | 4,000 | 4,000 | 4,000 | 1500.00% | Static - \$250.00 |
| 01-387-001 | Contributions - Private Sources | 500 | | 500 | 500 | 500 | 500 | 0.00% | Static - \$500.00 |
| 01-387-002 | Contributions - In Lieu of Taxes | 18,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | -33.33% | Average - Actuals* estimated |
| 01-387-005 | Employee Health Insurance Share (NonPol) | 25,261 | 20,098 | 30,212 | 30,212 | 30,212 | 30,212 | 19.60% | |
| 01-387-006 | Employee Health Insurance Share (Pol) | 44,847 | | 53,637 | 53,637 | 53,637 | 53,637 | 19.60% | |
| 01-389-200 | Satisfied Liens current year | - | 30,014 | 1,000 | 1,000 | 1,000 | 1,000 | | added in 2024 |
| 01-391-100 | Sales of General Fixed Assets | - | | | | | | | |
| 01-392-021 | Transfer from APRA funds Revenue Reple | 300,000 | | | | | | -100.00% | |
| 01-395-001 | Refund of Prior Yr Expenditure | 500 | 480 | 500 | 500 | 500 | 500 | 0.00% | Static - \$500.00 |
| | | 568,756 | 188,857 | 278,615 | 278,615 | 278,615 | 278,615 | -51.01% | |
| GENERAL FUND (FUND 01) - REVENUE | TOTAL | 8,634,868 | 6,063,317 | 8,325,442 | 8,325,442 | 8,325,442 | 8,325,442 | -3.58% | |

| GENERAL FUND (FUND 01) - EXPENDITURES | | | | | | | | | |
|--|---|---------|---------|---------|---------|---------|---------|---------|--|
| 400 | General Government - Elected Officials | | | | | | | | |
| 01-400-112 | Compensation to Council | 8,400 | 6,300 | 8,400 | 8,400 | 8,400 | 8,400 | 0.00% | 7 staff members-no changes |
| 01-400-113 | Compensation to Mayor | 1,200 | 900 | 1,200 | 1,200 | 1,200 | 1,200 | 0.00% | 1 staff member-no changes |
| 01-400-300 | Conference & Training | 2,000 | 150 | 2,000 | 2,000 | 2,000 | 2,000 | 0.00% | no changes |
| 01-400-400 | Council Other Expense | 500 | 231 | 500 | 500 | 500 | 500 | 0.00% | |
| | Subtotal | 12,100 | 7,581 | 12,100 | 12,100 | 12,100 | 12,100 | 0.00% | |
| 401-402 | General Government - Administration | | | | | | | | |
| 01-401-121 | Borough Manager Salary | 101,309 | 79,494 | 100,000 | 100,000 | 100,000 | 100,000 | -1.29% | 1 staff member |
| 01-401-337 | Borough Manager, Mileage Reimburseme | 500 | | 500 | 500 | 500 | 500 | 0.00% | |
| 01-402-120 | Finance Manager Salary | 71,033 | 54,775 | 72,000 | 72,000 | 72,000 | 72,000 | 1.36% | 1 staff member |
| 01-402-121 | Accountant | 54,571 | 43,736 | 56,195 | 56,195 | 56,195 | 56,195 | 2.98% | 1 staff member |
| 01-402-140 | Clerical Salary | 50,533 | 46,429 | 52,039 | 52,039 | 52,039 | 52,039 | 2.98% | 1 staff member |
| 01-402-141 | Clerical Salary Overtime | 3,090 | 1,205 | 3,090 | 3,090 | 3,090 | 3,090 | 0.00% | |
| 01-402-192 | Employee FICA | 25,036 | 16,378 | 21,438 | 21,438 | 21,438 | 21,438 | -14.37% | |
| 01-402-194 | Employee Unemployment Compensation | 1,414 | 1,741 | 2,300 | 2,300 | 2,300 | 2,300 | 62.66% | |
| 01-402-195 | Employee Workers Compensation Insuran | 1,000 | 632 | 1,000 | 1,000 | 1,000 | 1,000 | 0.00% | |
| 01-402-196 | Employee Insurance Coverage Premiums | 96,562 | 47,742 | 115,488 | 115,488 | 115,488 | 115,488 | 19.60% | 2025 rates |
| 01-402-197 | Employee Pension Contributions | 19,828 | 10,246 | 19,617 | 19,617 | 19,617 | 19,617 | -1.06% | this comes at the end of the year |
| 01-402-210 | Office Equipment & Supplies | 14,000 | 34,503 | 14,000 | 14,000 | 14,000 | 14,000 | 0.00% | |
| 01-402-300 | Conference & Training | 5,000 | 2,671 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | |
| 01-402-302 | Consulting Services | 25,000 | 16,920 | 20,000 | 20,000 | 20,000 | 20,000 | -20.00% | |
| 01-402-310 | Borough Code Maintenance | 5,000 | 3,265 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | |
| 01-402-311 | Accounting & Auditing Services | 45,000 | 41,090 | 30,000 | 30,000 | 30,000 | 30,000 | -33.33% | |
| 01-402-312 | IT Contracted Services | 77,250 | 120,524 | 95,442 | 95,442 | 95,442 | 95,442 | 23.55% | |
| 01-402-316 | Pension Services | 9,000 | 10,375 | 14,000 | 14,000 | 14,000 | 14,000 | 55.56% | |
| 01-402-317 | Contracted Services | 18,000 | 27,782 | 30,000 | 30,000 | 30,000 | 30,000 | 66.67% | Edmunds, Monitronics, Pure, TES |
| 01-402-318 | Payroll Fees | 2,000 | 812 | 2,000 | 2,000 | 2,000 | 2,000 | 0.00% | |
| 01-402-325 | Postage | 12,000 | 11,031 | 14,000 | 14,000 | 14,000 | 14,000 | 16.67% | |
| 01-402-330 | Grant Writing | 4,000 | | 2,000 | 2,000 | 2,000 | 2,000 | -50.00% | |
| 01-402-340 | Printing & Advertising | 13,000 | 7,105 | 13,000 | 13,000 | 13,000 | 13,000 | 0.00% | created new account for Market House LNP-borough notices- projects, jobs, etc. |
| 01-402-350 | General Communications | 15,000 | 6,344 | 15,000 | 15,000 | 15,000 | 15,000 | 0.00% | Text my Gov, 2x newsletter, Website, PR as needed |
| 01-402-360 | Bank Service Charges | 4,500 | 3,181 | 4,300 | 4,300 | 4,300 | 4,300 | -4.44% | FRAUD Alert positive pay fees GF |

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|------------|--|--------------------|---------------------|-----------------------|----------------------|------------------------|------------------------|----------------------------|---|
| 01-402-374 | Maint. & Rental Office Equipment | 2,500 | 1,461 | 2,500 | 2,500 | 2,500 | 2,500 | 0.00% | |
| 01-402-420 | Dues & Publications | 5,000 | 2,850 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | |
| 01-402-421 | CS Datum Annual Subscription | 2,400 | 4,250 | 4,250 | 4,250 | 4,250 | 4,250 | 77.08% | |
| 01-402-750 | Office Equipment | 500 | 6 | 500 | 500 | 500 | 500 | 0.00% | |
| | Subtotal | 684,026 | 596,547 | 719,659 | 719,659 | 719,659 | 719,659 | 5.21% | |
| 403 | General Government - Tax Collections | | | | | | | | |
| 01-403-115 | LCTCB Collection Fee - EIT 1.7% LST 1.5% | 22,093 | 17,815 | 23,721 | 23,721 | 23,721 | 23,721 | 7.37% | |
| 01-403-215 | Deed Transfer Tax Collection Fee - 2.0% | 4,779 | 2,590 | 4,000 | 4,000 | 4,000 | 4,000 | -16.30% | |
| | Subtotal | 26,872 | 20,405 | 27,721 | 27,721 | 27,721 | 27,721 | 3.16% | |
| 404 | General Government - Solicitor/Legal Services | | | | | | | | |
| 01-404-314 | Solicitor Fees | 110,808 | 127,717 | 115,000 | 115,000 | 115,000 | 115,000 | 3.78% | |
| 01-404-315 | Labor Counsel | 40,000 | 6,796 | 25,000 | 25,000 | 25,000 | 25,000 | -37.50% | |
| 01-404-316 | Arbitration Services | 1,500 | 5,400 | 1,500 | 1,500 | 1,500 | 1,500 | 0.00% | |
| | Subtotal | 152,308 | 139,913 | 141,500 | 141,500 | 141,500 | 141,500 | -7.10% | |
| 408 | General Government - Engineering Services | | | | | | | | |
| 01-408-101 | Engineering Services | 124,800 | 69,098 | 95,000 | 95,000 | 95,000 | 95,000 | -23.88% | |
| | Subtotal | 124,800 | 69,098 | 95,000 | 95,000 | 95,000 | 95,000 | -23.88% | |
| 409 | General Government - Buildings and Properties | | | | | | | | |
| 01-409-120 | Property Management Salaries | 65,582 | 64,397 | 67,550 | 67,550 | 67,550 | 67,550 | 3.00% | 1 staff member |
| 01-409-122 | Property Management - Janitorial (part time) | 27,115 | 10,079 | 21,692 | 21,692 | 21,692 | 21,692 | -20.00% | 1 staff member |
| 01-409-192 | Employee FICA | 6,769 | 5,164 | 6,827 | 6,827 | 6,827 | 6,827 | 0.86% | |
| 01-409-194 | Employee Unemployment Compensation | 2,642 | 593 | 1,500 | 1,500 | 1,500 | 1,500 | -43.22% | |
| 01-409-195 | Employee Workers Compensation Insurance | 200 | 1,320 | 1,760 | 1,760 | 1,760 | 1,760 | 780.00% | |
| 01-409-196 | Employee Insurance Coverage Premiums | 4,335 | 3,184 | 5,077 | 5,077 | 5,077 | 5,077 | 17.12% | |
| 01-409-197 | Employee Pension Contributions | 4,591 | | 4,729 | 4,729 | 4,729 | 4,729 | 3.01% | this comes at the end of the year |
| 01-409-226 | Cleaning Supplies | 3,605 | 2,458 | 4,000 | 4,000 | 4,000 | 4,000 | 10.96% | |
| 01-409-227 | Tools and Supplies | 3,000 | 1,115 | 3,000 | 3,000 | 3,000 | 3,000 | 0.00% | new in 2024 |
| 01-409-231 | Gasoline, Vehicles | 600 | 154 | 600 | 600 | 600 | 600 | 0.00% | new in 2024 |
| 01-409-239 | Clothing Allowance (Janitorial) | 800 | 469 | 1,200 | 1,200 | 1,200 | 1,200 | 50.00% | |
| 01-409-321 | 308 Locust St., Phone - Cell & Landline | 6,600 | 6,690 | 8,920 | 8,920 | 8,920 | 8,920 | 35.15% | |
| 01-409-352 | Insurance Premium Expenses | 143,590 | 3,894 | 5,500 | 5,500 | 5,500 | 5,500 | -96.17% | 2025 rates |
| 01-409-361 | Electrical Usage | 12,360 | 9,716 | 13,000 | 13,000 | 13,000 | 13,000 | 5.18% | |
| 01-409-362 | 308 Locust St., Natural Gas Usage | 5,150 | 2,950 | 5,150 | 5,150 | 5,150 | 5,150 | 0.00% | |
| 01-409-364 | 137 S Front, Rebillable Prop Expenses | 27,500 | 21,528 | 27,500 | 27,500 | 27,500 | 27,500 | 0.00% | will go away after sold |
| 01-409-365 | Trash Disposal Services | 11,330 | 5,318 | 11,330 | 11,330 | 11,330 | 11,330 | 0.00% | |
| 01-409-366 | Water & Sewer Usage | 2,261 | 2,700 | 3,700 | 3,700 | 3,700 | 3,700 | 63.66% | |
| 01-409-370 | Maintenance & Repair of Building | 25,000 | 12,493 | 140,000 | 140,000 | 140,000 | 140,000 | 460.00% | Clock, access to clock, gutters and downspouts, exterior painting |
| 01-409-374 | Maintenance & Repair of Equipment | 10,000 | 9,341 | 10,000 | 10,000 | 10,000 | 10,000 | 0.00% | |
| 01-409-376 | 137 S Front, Borough Prop Expenses | 20,000 | 1,943 | 5,000 | 5,000 | 5,000 | 5,000 | -75.00% | will go away after sold |
| 01-409-430 | Property Tax Expenses | 60,000 | 91,713 | 92,000 | 92,000 | 92,000 | 92,000 | 53.33% | ALL TAXES for all Borough Owned Property/McG |
| 01-409-471 | Enterprise Lease cost | | 2,440 | 7,010 | 7,010 | 7,010 | 7,010 | | |
| | Subtotal | 443,029 | 259,659 | 447,045 | 447,045 | 447,045 | 447,045 | 0.91% | |
| 410 | Public Safety - Police | | | | | | | | |
| 01-410-120 | Chief of Police Salary | 110,933 | 93,081 | 116,480 | 116,480 | 116,480 | 116,480 | 5.00% | 1 Staff Member |
| New | Lieutenant | | | 107,791 | 107,791 | 107,791 | 107,791 | | 1 Staff Member - Proposed |
| 01-410-130 | Sergeants Salaries | 409,995 | 343,580 | 359,588 | 359,588 | 359,588 | 359,588 | -12.29% | 4 Staff Members |
| 01-410-143 | Corporal Salaries | 197,059 | 178,640 | 172,380 | 172,380 | 172,380 | 172,380 | -12.52% | 2 Staff Members |
| 01-410-131 | Police Officer Salaries | 1,114,224 | 821,910 | 979,508 | 979,508 | 979,508 | 979,508 | -12.09% | 13 Staff Members (includes Detective, DTF, 2 new officers for 6 months) |
| 01-410-132 | Part-Time Police Officer Salaries | 46,800 | 9,510 | 40,000 | 40,000 | 40,000 | 40,000 | -14.53% | 1 Staff Member |
| 01-410-133 | School Crossing Guard Salaries | 57,000 | 25,226 | 42,000 | 42,000 | 42,000 | 42,000 | -26.32% | 12 staff members |
| 01-410-134 | Officer in Charge (OIC) | 20,000 | 21,749 | 29,000 | 29,000 | 29,000 | 29,000 | 45.00% | |
| 01-410-136 | Enforcement Officer Salaries | 73,270 | 33,143 | 58,997 | 58,997 | 58,997 | 58,997 | -19.48% | 3 PT Staff Members |
| 01-410-137 | Administrative Assistant Salary | 50,539 | 38,864 | 52,060 | 52,060 | 52,060 | 52,060 | 3.01% | 1 Staff Member |

| ACCOUNT # | ACCOUNT DESCRIPTION | 2024 BUDGET AMOUNT | 2024 YTD as of 9/30 | 2025 PROPOSAL 8 mills | 2025 PROPOSAL 9mills | 2025 PROPOSAL 10 mills | 2025 PROPOSAL 11 mills | PRIOR YEAR BUDGET CHANGE % | BUDGET NOTES |
|------------|--|--------------------|---------------------|-----------------------|----------------------|------------------------|------------------------|----------------------------|--|
| 01-410-138 | Administrative Assistant Overtime | 1,000 | | 1,000 | 1,000 | 1,000 | 1,000 | 0.00% | new in 2024 |
| 01-410-140 | Administrative Coordinator Salary | 54,823 | 43,866 | 56,494 | 56,494 | 56,494 | 56,494 | 3.05% | 1 Staff Member |
| 01-410-141 | Community Service Aide Salaries | 104,350 | 48,949 | 101,088 | 101,088 | 101,088 | 101,088 | -3.13% | 1 FT Staff Member, 2 PT Staff Members |
| 01-410-142 | Community Service Aide Salaries Overtime | 3,000 | | 3,000 | 3,000 | 3,000 | 3,000 | 0.00% | |
| 01-410-174 | Conference & Training | 41,200 | 32,835 | 41,200 | 41,200 | 41,200 | 41,200 | 0.00% | |
| 01-410-179 | Longevity Bonuses | 27,500 | 14,250 | 30,000 | 30,000 | 30,000 | 30,000 | 9.09% | per contract |
| 01-410-180 | Police Degree Bonuses | 9,500 | 5,000 | 9,500 | 9,500 | 9,500 | 9,500 | 0.00% | per contract |
| 01-410-183 | Police Department Overtime | 70,000 | 54,754 | 73,000 | 73,000 | 73,000 | 73,000 | 4.29% | |
| 01-410-192 | Employee FICA | 57,332 | 37,821 | 55,000 | 55,000 | 55,000 | 55,000 | -4.07% | |
| 01-410-194 | Employee Unemployment Compensation | 18,811 | 12,638 | 18,811 | 18,811 | 18,811 | 18,811 | 0.00% | |
| 01-410-195 | Employee Workers Compensation Insuran | 112,938 | 86,679 | 115,572 | 115,572 | 115,572 | 115,572 | 2.33% | |
| 01-410-196 | Employee Insurance Coverage Premiums | 590,593 | 423,124 | 706,349 | 706,349 | 706,349 | 706,349 | 19.60% | |
| 01-410-197 | Employee Pension Contributions (Uniform | 623,090 | | 460,205 | 460,205 | 460,205 | 460,205 | -26.14% | Per actuary |
| 01-410-198 | Employee Pension Contributions | 10,712 | | 10,712 | 10,712 | 10,712 | 10,712 | 0.00% | |
| 01-410-200 | Police Equipment & Supplies | 25,750 | 21,897 | 25,750 | 25,750 | 25,750 | 25,750 | 0.00% | |
| 01-410-201 | Police Ammo | 5,150 | 1,977 | 5,150 | 5,150 | 5,150 | 5,150 | 0.00% | |
| 01-410-202 | NATIONAL NIGHT OUT | 10,000 | 2,538 | 10,000 | 10,000 | 10,000 | 10,000 | 0.00% | new in 2024 |
| 01-410-204 | Officer Equipment Allowance | 6,798 | 2,930 | 6,300 | 6,300 | 6,300 | 6,300 | -7.33% | per contract |
| 01-410-228 | Animal Control & Shelter Fees | 2,060 | 2,700 | 3,600 | 3,600 | 3,600 | 3,600 | 74.76% | |
| 01-410-229 | LifeScan Fees | 7,000 | | 5,000 | 5,000 | 5,000 | 5,000 | -28.57% | |
| 01-410-231 | Fuel, Vehicles | 24,000 | 6,459 | 24,000 | 24,000 | 24,000 | 24,000 | 0.00% | |
| 01-410-238 | Police Uniforms and Dry Cleaning | 18,000 | 16,072 | 21,400 | 21,400 | 21,400 | 21,400 | 18.89% | |
| 01-410-239 | Enforcement Officers Clothing Allowance | 1,000 | 252 | 1,000 | 1,000 | 1,000 | 1,000 | 0.00% | |
| 01-410-316 | Pension Fees - Uniformed | 11,000 | 7,500 | 11,000 | 11,000 | 11,000 | 11,000 | 0.00% | new in 2024 |
| 01-410-317 | Contracted Services | 30,000 | 36,803 | 35,000 | 35,000 | 35,000 | 35,000 | 16.67% | requested increase |
| 01-410-318 | Payroll Fees | 6,000 | 3,441 | 4,800 | 4,800 | 4,800 | 4,800 | -20.00% | |
| 01-410-321 | Police, Phone - Cell, Landline & GPS | 10,300 | 8,990 | 12,000 | 12,000 | 12,000 | 12,000 | 16.50% | |
| 01-410-327 | Maintenance & Repair of Radios | 4,120 | 371 | 4,120 | 4,120 | 4,120 | 4,120 | 0.00% | |
| 01-410-328 | Maint, Repair, & Rents for Camera System | 15,450 | 15,568 | 20,757 | 20,757 | 20,757 | 20,757 | 34.35% | |
| 01-410-351 | Police Property Liability Insurance | 50,000 | 1,568 | 25,000 | 25,000 | 25,000 | 25,000 | -50.00% | |
| 01-410-375 | Maintenance & Repair, Parking Meters | 2,472 | 2,081 | 2,775 | 2,775 | 2,775 | 2,775 | 12.26% | |
| 01-410-376 | Maintenance & Repair, Police Vehicles | 4,120 | 10,362 | 11,000 | 11,000 | 11,000 | 11,000 | 166.99% | |
| 01-410-377 | Maintenance & Repair, Police Equipment | 20,600 | 6,873 | 15,000 | 15,000 | 15,000 | 15,000 | -27.18% | |
| 01-410-384 | Equipment Rental | 3,090 | 1,419 | 3,090 | 3,090 | 3,090 | 3,090 | 0.00% | |
| 01-410-471 | Enterprise Lease Costs | 83,444 | 56,859 | 83,444 | 83,444 | 83,444 | 83,444 | 0.00% | |
| 01-410-530 | Lanc. County Drug Task Force, Member Fe | 10,400 | 10,207 | 10,207 | 10,207 | 10,207 | 10,207 | -1.86% | |
| 01-410-610 | Maintenance & Repair of Building | 4,120 | 3,246 | 4,120 | 4,120 | 4,120 | 4,120 | 0.00% | |
| New | Drone Program | | | 5,000 | 5,000 | 5,000 | 5,000 | | Proposed |
| | Subtotal | 4,159,543 | 2,545,732 | 3,989,248 | 3,989,248 | 3,989,248 | 3,989,248 | -4.09% | |
| 411 | Public Safety - Fire | | | | | | | | |
| 01-411-363 | Fire Hydrant, Water Supply | 49,282 | 30,789 | 49,282 | 49,282 | 49,282 | 49,282 | 0.00% | |
| 01-411-381 | CBVFD - Workers Comp. Ins | 41,328 | 20,544 | 41,328 | 41,328 | 41,328 | 41,328 | 0.00% | awaiting New Rates 2025- required by law |
| 01-411-500 | CBVFD - Fire Co Contributions (Beg.2021) | 111,000 | 111,000 | 111,000 | 111,000 | 111,000 | 111,000 | 0.00% | |
| 01-411-501 | CBVFD - Vol. Fire Fighter Tax Rebate | 4,635 | 3,597 | 4,635 | 4,635 | 4,635 | 4,635 | 0.00% | |
| 01-411-540 | CBVFD - Fireman's Relief Fund | 50,107 | 50,934 | 50,107 | 50,107 | 50,107 | 50,107 | 0.00% | PA State Subsidy - Varies year to year. |
| | Subtotal | 256,353 | 216,864 | 256,352 | 256,352 | 256,352 | 256,352 | 0.00% | |
| 413 | Public Safety - Code Compliance | | | | | | | | |
| 01-413-123 | Code Compliance Manager | 64,295 | 62,310 | 73,042 | 73,042 | 73,042 | 73,042 | 13.61% | 1 staff member |
| 01-413-142 | Code Compliance Officer PT - union | 24,947 | 17,708 | 25,695 | 25,695 | 25,695 | 25,695 | 3.00% | 1 staff member |
| 01-413-315 | Property Inspector F/T | 103,560 | 68,585 | 60,827 | 60,827 | 60,827 | 60,827 | -41.26% | 1 staff member |
| 01-413-192 | Employee FICA | 14,587 | 10,964 | 12,207 | 12,207 | 12,207 | 12,207 | -16.32% | |
| 01-413-194 | Employee Unemployment Compensation | 2,600 | 1,503 | 2,600 | 2,600 | 2,600 | 2,600 | 0.00% | |
| 01-413-195 | Employee Workers Compensation Insuran | 400 | 286 | 400 | 400 | 400 | 400 | 0.00% | |

| ACCOUNT # | ACCOUNT DESCRIPTION | 2024 BUDGET AMOUNT | 2024 YTD as of 9/30 | 2025 PROPOSAL 8 mills | 2025 PROPOSAL 9mills | 2025 PROPOSAL 10 mills | 2025 PROPOSAL 11 mills | PRIOR YEAR BUDGET CHANGE % | BUDGET NOTES |
|------------|---|--------------------|---------------------|-----------------------|----------------------|------------------------|------------------------|----------------------------|---|
| 01-413-196 | Employee Insurance Coverage Premiums | 78,967 | 48,548 | 94,445 | 94,445 | 94,445 | 94,445 | 19.60% | 2025 rates |
| 01-413-197 | Employee Pension Contributions | 11,750 | | 9,371 | 9,371 | 9,371 | 9,371 | -20.25% | this comes at the end of the year |
| 01-413-220 | Operating Supplies | 5,150 | 383 | 3,000 | 3,000 | 3,000 | 3,000 | -41.75% | |
| 01-413-231 | Fuel, Vehicles | 2,060 | 584 | 1,500 | 1,500 | 1,500 | 1,500 | -27.18% | |
| 01-413-238 | Clothing Allowance (Code Enf) | 1,200 | 857 | 1,200 | 1,200 | 1,200 | 1,200 | 0.00% | |
| 01-413-300 | Conference & Training | 5,000 | 275 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | |
| 01-413-317 | Contracted Services - Remedial | 5,000 | 1,221 | 2,500 | 2,500 | 2,500 | 2,500 | -50.00% | this gets rebilled to homeowner |
| 01-413-318 | Payroll Fees | 800 | 324 | 500 | 500 | 500 | 500 | -37.50% | |
| 01-413-321 | Code, Phone - Cell, Landline & GPS | 2,000 | 969 | 1,300 | 1,300 | 1,300 | 1,300 | -35.00% | |
| 01-413-340 | Printing | 2,000 | | 2,000 | 2,000 | 2,000 | 2,000 | 0.00% | |
| 01-413-376 | Maintenance of Vehicles | 1,000 | 179 | 1,000 | 1,000 | 1,000 | 1,000 | 0.00% | |
| 01-413-420 | Dues & Subscriptions | 500 | | 500 | 500 | 500 | 500 | 0.00% | |
| 01-413-425 | Fire Inspection Services | 5,500 | 50 | | | | | -100.00% | inspections done in house now |
| 01-413-471 | Enterprise Lease Costs 2023 | 23,452 | 7,797 | 12,000 | 12,000 | 12,000 | 12,000 | -48.83% | |
| | Subtotal | 354,767 | 222,543 | 309,086 | 309,086 | 309,086 | 309,086 | -12.88% | |
| 414 | Public Safety - Planning and Zoning | | | | | | | | |
| 01-414-122 | Zoning Officer | 50,000 | 31,946 | 54,975 | 54,975 | 54,975 | 54,975 | 9.95% | 1 staff member |
| 01-414-140 | Clerical Salary | 50,533 | 54,487 | 52,039 | 52,039 | 52,039 | 52,039 | 2.98% | |
| 01-414-141 | Clerical Salary Overtime | 1,236 | 271 | 1,200 | 1,200 | 1,200 | 1,200 | -2.91% | |
| 01-414-192 | Employee FICA | 7,863 | 4,221 | 8,187 | 8,187 | 8,187 | 8,187 | 4.12% | |
| 01-414-194 | Employee Unemployment Compensation | 1,050 | 705 | 950 | 950 | 950 | 950 | -9.52% | |
| 01-414-195 | Employee Workers Compensation Insuran | 348 | 239 | 348 | 348 | 348 | 348 | 0.00% | |
| 01-414-196 | Employee Insurance Coverage Premiums | 30,160 | 10,178 | 36,071 | 36,071 | 36,071 | 36,071 | 19.60% | 2025 rates |
| 01-414-197 | Employee Pension Contributions | 7,124 | 2,203 | 7,491 | 7,491 | 7,491 | 7,491 | 5.15% | this comes at the end of the year |
| 01-414-220 | Operating Supplies | 3,090 | 446 | 2,500 | 2,500 | 2,500 | 2,500 | -19.09% | |
| 01-414-231 | Fuel, Vehicles | - | | 500 | 500 | 500 | 500 | | |
| 01-414-300 | Conference & Training | 2,000 | 158 | 2,000 | 2,000 | 2,000 | 2,000 | 0.00% | |
| 01-414-313 | Official Borough Mapping/HARB review | 25,000 | 2,250 | 15,000 | 15,000 | 15,000 | 15,000 | -40.00% | |
| 01-414-318 | Payroll Fees | 495 | 178 | 495 | 495 | 495 | 495 | 0.00% | |
| 01-414-321 | Zoning, Phone - Cell | 800 | 472 | 1,100 | 1,100 | 1,100 | 1,100 | 37.50% | |
| 01-414-376 | Maintenance of Vehicles | - | | 1,000 | 1,000 | 1,000 | 1,000 | | |
| 01-414-420 | Dues & Subscriptions | 1,030 | 318 | 1,000 | 1,000 | 1,000 | 1,000 | -2.91% | |
| 01-414-550 | CLG Matching Mini Grant | 5,000 | 31,343 | | | | | -100.00% | remove for 2025 |
| | Subtotal | 185,729 | 139,415 | 184,856 | 184,856 | 184,856 | 184,856 | -0.47% | |
| 415 | Public Safety - Emergency Management | | | | | | | | ** budget for the EOC trailer, etc for future here, new account |
| 01-415-220 | Operating Supplies - PPE/Stock Items | 1,545 | | 500 | 500 | 500 | 500 | -67.64% | |
| 01-415-340 | Disaster Planning Material | 500 | | 500 | 500 | 500 | 500 | 0.00% | |
| 01-415-500 | EOC Supplies - per 2022 LC ARPA GRANT | - | 181 | | | | | #DIV/0! | |
| 01-415-600 | EOC Supplies | 3,000 | 2,639 | 1,000 | 1,000 | 1,000 | 1,000 | -66.67% | |
| 01-415-700 | Emergency Management, Phone - Cell | 1,030 | 718 | 980 | 980 | 980 | 980 | -4.85% | ** Jim Chippy & James |
| | Subtotal | 6,075 | 3,538 | 2,980 | 2,980 | 2,980 | 2,980 | -50.95% | |
| 426 | ublic Works - Recycling Collection & Disposal | | | | | | | | |
| 01-426-101 | Recycling Marketing/Education | 500 | | 500 | 500 | 500 | 500 | 0.00% | |
| 01-426-102 | Recycling Maintenance of Equip. & Bldgs | 12,000 | 6,886 | 12,000 | 12,000 | 12,000 | 12,000 | 0.00% | |
| 01-426-103 | 904 Collection Expenses | 3,000 | 3,557 | 3,800 | 3,800 | 3,800 | 3,800 | 26.67% | |
| 01-426-140 | Recycling - Staff | 57,124 | 42,136 | 58,838 | 58,838 | 58,838 | 58,838 | 3.00% | 1 staff member// recycling center to be open more often: March - October \$1,200.00 |
| 01-426-231 | Recycling - Diesel | 6,180 | 6,139 | 8,100 | 8,100 | 8,100 | 8,100 | 31.07% | |
| 01-426-362 | Recycling - Utilities | 1,000 | 611 | 1,000 | 1,000 | 1,000 | 1,000 | 0.00% | |
| | Subtotal | 79,804 | 59,329 | 84,238 | 84,238 | 84,238 | 84,238 | 5.56% | |
| 429 | ublic Works - Wastewater Collection & Disposal | | | | | | | | |
| 01-429-188 | WWTP, Contracted Services | 500 | 1,591 | 500 | 500 | 500 | 500 | 0.00% | Property sale will be ???????? |
| 01-429-260 | WWTP, Maintenance of Equipment | 750 | 100 | 750 | 750 | 750 | 750 | 0.00% | |

| ACCOUNT # | ACCOUNT DESCRIPTION | 2024 BUDGET AMOUNT | 2024 YTD as of 9/30 | 2025 PROPOSAL 8 mills | 2025 PROPOSAL 9mills | 2025 PROPOSAL 10 mills | 2025 PROPOSAL 11 mills | PRIOR YEAR BUDGET CHANGE % | BUDGET NOTES |
|----------------|---|--------------------|---------------------|-----------------------|----------------------|------------------------|------------------------|----------------------------|-----------------------------------|
| 01-429-321 | WWTP, Phone - Cell & Landline | 1,500 | 216 | 750 | 750 | 750 | 750 | -50.00% | |
| 01-429-361 | WWTP, Electrical Usage | 1,750 | 2,993 | 4,000 | 4,000 | 4,000 | 4,000 | 128.57% | |
| 01-429-362 | WWTP, Natural Gas Usage | 2,750 | 5,230 | 7,000 | 7,000 | 7,000 | 7,000 | 154.55% | |
| 01-429-366 | WWTP, Water Usage | 1,800 | 3,934 | 5,250 | 5,250 | 5,250 | 5,250 | 191.67% | |
| 01-429-373 | WWTP, Building & Property Maintenance | 2,000 | 2,772 | 2,000 | 2,000 | 2,000 | 2,000 | 0.00% | |
| | Subtotal | 14,550 | 16,836 | 20,250 | 20,250 | 20,250 | 20,250 | 39.18% | |
| 430 | Public Works - Highway | | | | | | | | |
| 01-430-122 | Public Works Manager Salary | 84,405 | 70,203 | 86,937 | 86,937 | 86,937 | 86,937 | 3.00% | 1 staff member |
| 01-430-140 | Highway Personnel Salaries | 393,868 | 202,139 | 278,928 | 278,928 | 278,928 | 278,928 | -29.18% | 4 HW I and 1 Laborer |
| 01-430-141 | Clerical Salary | 50,533 | 39,836 | 52,039 | 52,039 | 52,039 | 52,039 | 2.98% | 1 staff member |
| 01-430-145 | Clerical Overtime | 1,030 | | 1,030 | 1,030 | 1,030 | 1,030 | 0.00% | |
| 01-430-142 | Street Sweeper Debris Disposal | 1,545 | | 1,500 | 1,500 | 1,500 | 1,500 | -2.91% | |
| 01-430-143 | Storm Water Supplies | 5,150 | 2,339 | 3,500 | 3,500 | 3,500 | 3,500 | -32.04% | |
| 01-430-144 | Highway Employee License Bonus | 4,000 | 2,400 | 4,000 | 4,000 | 4,000 | 4,000 | 0.00% | per contract |
| 01-430-165 | Employee Certification & Testing | 1,236 | 399 | 1,000 | 1,000 | 1,000 | 1,000 | -19.09% | |
| 01-430-183 | Employee Salaries Overtime | 19,570 | 10,088 | 19,570 | 19,570 | 19,570 | 19,570 | 0.00% | |
| 01-430-192 | Employee FICA | 40,000 | 27,485 | 31,970 | 31,970 | 31,970 | 31,970 | -20.08% | |
| 01-430-194 | Employee Unemployment Compensation | 3,500 | 3,270 | 4,360 | 4,360 | 4,360 | 4,360 | 24.57% | |
| 01-430-195 | Employee Workers Compensation Insuran | 64,327 | 42,543 | 56,800 | 56,800 | 56,800 | 56,800 | -11.70% | |
| 01-430-196 | Employee Insurance Coverage Premiums | 158,511 | 124,470 | 189,579 | 189,579 | 189,579 | 189,579 | 19.60% | |
| 01-430-197 | Employee Pension Contributions | 34,068 | 2,525 | 30,623 | 30,623 | 30,623 | 30,623 | -10.11% | |
| 01-430-200 | Operating Supplies | 15,450 | 10,761 | 15,450 | 15,450 | 15,450 | 15,450 | 0.00% | |
| 01-430-231 | Fuel, Vehicles | 51,500 | 36,727 | 51,500 | 51,500 | 51,500 | 51,500 | 0.00% | |
| 01-430-238 | Highway Uniform Cleaning | 5,295 | 3,653 | 5,000 | 5,000 | 5,000 | 5,000 | -5.58% | |
| 01-430-239 | Employee Clothing Allowance | 2,781 | 758 | 2,800 | 2,800 | 2,800 | 2,800 | 0.68% | per contract |
| 01-430-245 | Highway Supplies | 15,450 | 7,757 | 12,000 | 12,000 | 12,000 | 12,000 | -22.33% | |
| 01-430-300 | Conference & Training | 2,060 | | 2,000 | 2,000 | 2,000 | 2,000 | -2.91% | |
| 01-430-317 | Contracted Services | 4,000 | 2,931 | 4,000 | 4,000 | 4,000 | 4,000 | 0.00% | |
| 01-430-318 | Payroll Fees | 1,100 | 701 | 950 | 950 | 950 | 950 | -13.64% | |
| 01-430-321 | Highway, Phone - Cell & Landline & GPS | 8,240 | 5,637 | 7,550 | 7,550 | 7,550 | 7,550 | -8.37% | |
| 01-430-361 | Highway Building Electrical Usage | 4,478 | 1,241 | 1,800 | 1,800 | 1,800 | 1,800 | -59.81% | |
| 01-430-363 | Highway, Natural Gas Usage | 9,279 | 4,588 | 6,500 | 6,500 | 6,500 | 6,500 | -29.95% | |
| 01-430-366 | Highway Building Water Usage | 2,060 | 213 | 350 | 350 | 350 | 350 | -83.01% | |
| 01-430-373 | Maintenance & Repair of Building | 4,120 | 3,224 | 4,200 | 4,200 | 4,200 | 4,200 | 1.94% | |
| 01-430-375 | Maintenance & Repairs of Equipment | 42,350 | 31,409 | 41,900 | 41,900 | 41,900 | 41,900 | -1.06% | |
| 01-430-471 | Enterprise Lease Costs | 76,604 | 31,515 | 76,604 | 76,604 | 76,604 | 76,604 | 0.00% | |
| 01-431-246 | Adopt a Block supplies | | 84 | | | | | | |
| | Subtotal | 1,106,511 | 668,896 | 994,440 | 994,440 | 994,440 | 994,440 | -10.13% | |
| 433-434 | Public Works - Traffic Control and Street Lights | | | | | | | | |
| 01-433-260 | Street Signs | 7,500 | 3,915 | 6,000 | 6,000 | 6,000 | 6,000 | -20.00% | moved from 01-431-246 per JG |
| 01-433-374 | Traffic Lights, Maintenance | 16,000 | 3,135 | 10,000 | 10,000 | 10,000 | 10,000 | -37.50% | |
| 01-434-375 | Street Lighting, Maintenance | 1,500 | 1,337 | 1,800 | 1,800 | 1,800 | 1,800 | 20.00% | |
| | Subtotal | 25,000 | 8,387 | 17,800 | 17,800 | 17,800 | 17,800 | -28.80% | |
| 444 | Market House | | | | | | | | |
| 01-444-120 | Market Manager Salary | 55,167 | 42,536 | 56,822 | 56,822 | 56,822 | 56,822 | 3.00% | |
| 01-444-192 | Employee FICA | 4,229 | 3,397 | 4,318 | 4,318 | 4,318 | 4,318 | 2.11% | |
| 01-444-194 | Employee UC TAX | 500 | 408 | 500 | 500 | 500 | 500 | 0.00% | |
| 01-444-195 | Employee Workers Compensation Insuran | 200 | 128 | 200 | 200 | 200 | 200 | 0.00% | |
| 01-444-196 | Employee Insurance Coverage Premiums | 14,962 | 11,505 | 17,895 | 17,895 | 17,895 | 17,895 | 19.60% | |
| 01-444-197 | Employee Pension Contributions | 3,862 | | 3,978 | 3,978 | 3,978 | 3,978 | 3.00% | this comes at the end of the year |
| 01-444-226 | Market House, Supplies | 9,280 | 2,854 | 9,280 | 9,280 | 9,280 | 9,280 | 0.00% | |
| 01-444-317 | Market House, Contracted Services | 13,000 | 5,654 | 7,500 | 7,500 | 7,500 | 7,500 | -42.31% | |
| 01-444-318 | Payroll Fees | 200 | 97 | 150 | 150 | 150 | 150 | -25.00% | |
| 01-444-321 | Market House, Phone & Internet | 3,000 | 2,914 | 3,900 | 3,900 | 3,900 | 3,900 | 30.00% | |

| ACCOUNT # | ACCOUNT DESCRIPTION | 2024 BUDGET AMOUNT | 2024 YTD as of 9/30 | 2025 PROPOSAL 8 mills | 2025 PROPOSAL 9mills | 2025 PROPOSAL 10 mills | 2025 PROPOSAL 11 mills | PRIOR YEAR BUDGET CHANGE % | BUDGET NOTES |
|--|---|--------------------|---------------------|-----------------------|----------------------|------------------------|------------------------|----------------------------|--|
| 01-444-340 | Market House, Advertising | 10,000 | 664 | 7,000 | 7,000 | 7,000 | 7,000 | -30.00% | |
| 01-444-361 | Market House, Electrical Usage | 9,900 | 10,066 | 13,500 | 13,500 | 13,500 | 13,500 | 36.36% | |
| 01-444-362 | Market House, Natural Gas Usage | 13,520 | 7,210 | 11,000 | 11,000 | 11,000 | 11,000 | -18.64% | kitchen and entire market house |
| 01-444-366 | Market House, Water & Sewer Usage | 4,400 | 3,423 | 4,600 | 4,600 | 4,600 | 4,600 | 4.55% | |
| 01-444-373 | Market House, Maintenance of Building | 12,360 | 4,876 | 10,000 | 10,000 | 10,000 | 10,000 | -19.09% | |
| 01-444-430 | Market House, Property Tax Expense | - | | | | | | | |
| | Subtotal | 154,580 | 95,732 | 150,643 | 150,643 | 150,643 | 150,643 | -2.55% | |
| 450 | Boards and Committees | | | | | | | | |
| 01-450-101 | HARB - Agenda & Minutes Contracted Svcs | 1,500 | | 1,500 | 1,500 | 1,500 | 1,500 | 0.00% | |
| 01-450-301 | Parks & Recreation - Operational | 5,000 | | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | |
| 01-450-401 | Community Programs - Operational | 1,500 | | 1,500 | 1,500 | 1,500 | 1,500 | 0.00% | |
| 01-450-601 | Zoning Hearing Board - Stenographer | 6,000 | 938 | 6,000 | 6,000 | 6,000 | 6,000 | 0.00% | Zoning Hearing Board - Stenographer / Legal Fees |
| 01-450-701 | Civil Service Commission - Operational | 500 | | 500 | 500 | 500 | 500 | 0.00% | |
| 01-450-901 | Planning Commission - Operational | 500 | | 500 | 500 | 500 | 500 | 0.00% | |
| | Subtotal | 15,500 | 938 | 15,000 | 15,000 | 15,000 | 15,000 | -3.23% | |
| 452 | Contributions and Community Investment | | | | | | | | |
| 01-452-505 | Columbia Historic Preservation Society | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | Need to verify |
| 01-452-541 | Mount Bethel Cemetery | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | Need to verify |
| 01-452-544 | Columbia Public Library | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 0.00% | Need to verify |
| 01-452-545 | Columbia United Veterans Council | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 0.00% | Need to verify |
| 01-452-549 | Columbia Cat Action Team | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 0.00% | Need to verify |
| | Subtotal | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 0.00% | |
| 454 | Culture - Parks | | | | | | | | |
| 01-454-372 | Columbia Crossings, Natural Gas Usage | 3,300 | 1,949 | 2,800 | 2,800 | 2,800 | 2,800 | -15.15% | |
| 01-454-373 | Columbia Crossings, Land Sale Inst (OCPG) | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | |
| 01-454-374 | Columbia Crossings, Electrical Usage | 3,850 | 2,557 | 3,500 | 3,500 | 3,500 | 3,500 | -9.09% | |
| 01-454-375 | Columbia Crossings, Water & Sewer Usage | 2,200 | 1,826 | 2,500 | 2,500 | 2,500 | 2,500 | 13.64% | |
| 01-454-376 | Columbia Crossings, Phone | 4,161 | 2,946 | 3,950 | 3,950 | 3,950 | 3,950 | -5.08% | |
| 01-454-377 | Columbia Crossings, Contracted Services | 6,000 | 5,734 | 6,000 | 6,000 | 6,000 | 6,000 | 0.00% | |
| 01-454-378 | Columbia Crossings, Building/Prop Maint. | 5,500 | 7,771 | 35,000 | 35,000 | 35,000 | 35,000 | 536.36% | immediate wood repairs |
| 01-454-379 | Columbia Crossing, Contracted Mgmt Fees | 114,863 | 114,863 | 114,863 | 114,863 | 114,863 | 114,863 | 0.00% | PARTIAL expenditure supported by Cell Tower and LCSWMA |
| 01-454-451 | Maintenance of Parks - Makle Park | 5,000 | 4,687 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | |
| 01-454-452 | Maintenance of Parks - River Park | 3,886 | 2,165 | 3,886 | 3,886 | 3,886 | 3,886 | 0.00% | |
| 01-454-453 | Maintenance of Parks - Locust Park | 6,180 | 3,667 | 5,000 | 5,000 | 5,000 | 5,000 | -19.09% | |
| 01-454-454 | Maintenance of Parks - Veterans Memoria | 3,000 | 3,240 | 3,500 | 3,500 | 3,500 | 3,500 | 16.67% | |
| 01-454-455 | Maintenance of Parks - Rotary Park | 2,575 | 1,705 | 2,575 | 2,575 | 2,575 | 2,575 | 0.00% | |
| 01-454-456 | Maintenance of Parks - Mount Bethel | 500 | | | | | | -100.00% | |
| 01-454-457 | Maintenance of Parks - Town Square | 2,060 | 96 | 2,000 | 2,000 | 2,000 | 2,000 | -2.91% | |
| 01-454-458 | Maintenance of Parks - Zion Hill | 500 | | 500 | 500 | 500 | 500 | 0.00% | |
| | Subtotal | 168,575 | 158,206 | 196,074 | 196,074 | 196,074 | 196,074 | 16.31% | |
| 457 | Recreation - Community | | | | | | | | |
| 01-457-200 | Fireworks Supplies | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 0.00% | new in 2024 - combined effort with Wrightsville |
| | Subtotal | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 0.00% | |
| 471 | Debt Service | | | | | | | | |
| 01-471-217 | Principal-Fulton Bank Bond Refi 2021 | 480,000 | 479,899 | 485,000 | 485,000 | 485,000 | 485,000 | 1.04% | |
| | Subtotal | 480,000 | 479,899 | 485,000 | 485,000 | 485,000 | 485,000 | 1.04% | |
| 472 | Debt Service | | | | | | | | |
| 01-472-217 | Interest-Fulton Bank Bond Refi 2021 | 141,321 | 71,372 | 137,950 | 137,950 | 137,950 | 137,950 | -2.39% | |
| | Subtotal | 141,321 | 71,372 | 137,950 | 137,950 | 137,950 | 137,950 | -2.39% | |
| 491-492 | Other Financing Uses | | | | | | | | |
| 01-491-001 | Refunds of Prior Year Revenues | 500 | | 500 | 500 | 500 | 500 | 0.00% | |
| | Subtotal | 500 | | 500 | 500 | 500 | 500 | 0.00% | |
| GENERAL FUND (FUND 01) - EXPENDITURES | | 8,634,868 | 5,818,890 | 8,325,442 | 8,325,442 | 8,325,442 | 8,325,442 | -3.58% | |

| ACCOUNT # | ACCOUNT DESCRIPTION | 2024 BUDGET AMOUNT | 2024 YTD as of 9/30 | 2025 PROPOSAL 8 mills | 2025 PROPOSAL 9mills | 2025 PROPOSAL 10 mills | 2025 PROPOSAL 11 mills | PRIOR YEAR BUDGET CHANGE % | BUDGET NOTES |
|---|--|--------------------|---------------------|-----------------------|----------------------|------------------------|------------------------|----------------------------|--|
| GENERAL FUND (FUND 01) - REVENUE | | | | | | | | | |
| 301 | Real Property Taxes | | | | | | | | |
| 01-301-001 | Transfer from Fund Balance | 1,188,083 | | 604,713 | 188,302 | (228,109) | (644,519) | -49.10% | Varies to Budget. |
| 01-301-100 | Property Taxes - Current Year | 3,522,086 | 3,237,971 | 3,506,615 | 3,944,942 | 4,383,269 | 4,821,596 | -0.44% | 2025 numbers received |
| 01-301-101 | RET - Current Year, Uncollectable (5%) | (176,104) | | (175,331) | (197,247) | (219,163) | (241,080) | -0.44% | -5.0% of total Municipal RET @ Base (Uncollectable) |
| 01-301-200 | Property Taxes - Prior Year (Postmarked) | 2,000 | | 2,000 | 2,000 | 2,000 | 2,000 | 0.00% | Static - \$2000.00 |
| 01-301-300 | Property Taxes - Delinquent (LCTCB) | 177,168 | 134,275 | 177,168 | 177,168 | 177,168 | 177,168 | 0.00% | Average - Actuals* |
| 01-301-400 | Property Taxes - KOZ Properties | 5,196 | 412 | 6,517 | 6,517 | 6,517 | 6,517 | 25.42% | Contractual - Billed in July each year. |
| | | 4,718,429 | 3,372,658 | 4,121,682 | 4,121,682 | 4,121,682 | 4,121,682 | -12.65% | |
| 310 | Local Tax Enabling Act Taxes (Act511) | | | | | | | | |
| 01-310-100 | Deed Transfer Tax (DTT) - 0.5% | 238,959 | 129,509 | 200,000 | 200,000 | 200,000 | 200,000 | -16.30% | Average - Actuals* Estimated |
| 01-310-210 | Earned Income Tax (EIT) - 0.5% | 1,188,100 | 965,054 | 1,286,739 | 1,286,739 | 1,286,739 | 1,286,739 | 8.30% | Estimated |
| 01-310-430 | Local Services Tax (LST) - \$52 per annum | 150,889 | 93,927 | 150,889 | 150,889 | 150,889 | 150,889 | 0.00% | Estimated |
| | | 1,577,948 | 1,188,490 | 1,637,628 | 1,637,628 | 1,637,628 | 1,637,628 | 3.78% | |
| 320 | Licenses and Permits | | | | | | | | |
| 01-321-310 | Misc License (Pawn, Antique, Tattoo,.) | 2,133 | 2,310 | 2,000 | 2,000 | 2,000 | 2,000 | -6.24% | Average - Actuals* estimated |
| 01-321-610 | Peddler's License | 240 | 455 | 400 | 400 | 400 | 400 | 66.67% | Average - Actuals* estimated |
| 01-321-800 | Cable TV Franchise | 141,664 | 131,293 | 140,000 | 140,000 | 140,000 | 140,000 | -1.17% | Average - Actuals* estimated |
| 01-321-900 | Cell Tower (Verizon) | 11,807 | 14,093 | 14,000 | 14,000 | 14,000 | 14,000 | 18.57% | Contractual |
| | | 155,844 | 148,151 | 156,400 | 156,400 | 156,400 | 156,400 | 0.36% | |
| 330 | Fines and Forfeits | | | | | | | | |
| 01-331-109 | State Police & County Fines | 5,686 | 4,732 | 6,309 | 6,309 | 6,309 | 6,309 | 10.96% | Average - Actuals* estimated |
| 01-331-112 | Ordinance Violations Dist Just POLICE | 84,000 | 67,289 | 89,719 | 89,719 | 89,719 | 89,719 | 6.81% | Average - Actuals* estimated |
| 01-331-115 | Ordinance Violations Dist Just CODES | 6,000 | 1,107 | 1,500 | 1,500 | 1,500 | 1,500 | -75.00% | |
| 01-331-300 | Parking Fines | 142,000 | 112,585 | 150,113 | 150,113 | 150,113 | 150,113 | 5.71% | Average - Actuals* estimated |
| | | 237,686 | 185,713 | 247,641 | 247,641 | 247,641 | 247,641 | 4.19% | |
| 340 | Interest, Rent, and Royalties | | | | | | | | |
| 01-341-100 | Interest Income | 10,000 | 16,489 | 18,000 | 18,000 | 18,000 | 18,000 | 80.00% | |
| 01-342-200 | 137 S Front, Lease Proceeds | 79,858 | 57,828 | 82,385 | 82,385 | 82,385 | 82,385 | 3.16% | Property to be sold Contractual - per Lease Agreement |
| 01-342-201 | 137 S Front, Tenant Exp Reimbursements | 32,000 | 21,631 | 32,000 | 32,000 | 32,000 | 32,000 | 0.00% | Property to be sold Contractual - per Lease Agreement |
| 01-342-202 | 420, 430, 434, 440 S Front Street Lease Pr | 12,060 | 6,366 | 12,060 | 12,060 | 12,060 | 12,060 | 0.00% | PROPERTY TO BE SOLD BY END OF 2025 |
| 01-342-204 | Market House - Stand Rentals | 52,500 | 30,193 | 47000 | 47000 | 47000 | 47000 | -10.48% | |
| 01-342-205 | Market House - All Events | 34,000 | 19,200 | 30000 | 30000 | 30000 | 30000 | -11.76% | |
| 01-342-206 | Market House - Community Kitchen | 19,000 | 7,804 | 15000 | 15000 | 15000 | 15000 | -21.05% | |
| | | 239,418 | 159,511 | 236,445 | 236,445 | 236,445 | 236,445 | -1.24% | |
| 350 | Intergovernmental Revenues | | | | | | | | |
| 01-351-001 | Act 205 Pension Subsidy | 338,018 | | 338,018 | 338,018 | 338,018 | 338,018 | 0.00% | Need to verify |
| 01-354-040 | 904 Recycling Grant Income | 9,656 | 9,918 | 10,000 | 10,000 | 10,000 | 10,000 | 3.56% | Grant Revenue/Reimbursement |
| 01-355-010 | State Public Utility Realty Tax | 4,671 | | 4,671 | 4,671 | 4,671 | 4,671 | 0.00% | |
| 01-355-080 | Alcoholic Beverage Sales Licenses | 3,500 | 2,850 | 3,500 | 3,500 | 3,500 | 3,500 | 0.00% | |
| 01-355-990 | Firemen's Relief Fund PA Subsidy | 50,107 | 50,934 | 50,107 | 50,107 | 50,107 | 50,107 | 0.00% | PA State Subsidy - Varies year to year - actual received in 2024 |
| 01-357-030 | Police Department Grants | 3,000 | 2,350 | 3,000 | 3,000 | 3,000 | 3,000 | 0.00% | Grant Revenue/Reimbursement |
| | | 408,952 | 66,052 | 409,296 | 409,296 | 409,296 | 409,296 | 0.08% | |

| ACCOUNT # | ACCOUNT DESCRIPTION | 2024 BUDGET AMOUNT | 2024 YTD as of 9/30 | 2025 PROPOSAL 8 mills | 2025 PROPOSAL 9mills | 2025 PROPOSAL 10 mills | 2025 PROPOSAL 11 mills | PRIOR YEAR BUDGET CHANGE % | BUDGET NOTES |
|----------------|---|--------------------|---------------------|-----------------------|----------------------|------------------------|------------------------|----------------------------|---|
| 361 | Charges for Services and Materials | | | | | | | | |
| 01-361-200 | Tax Certifications & Copies | 14,000 | 6,215 | 9,000 | 9,000 | 9,000 | 9,000 | -35.71% | Average - Actuals* estimated |
| 01-361-310 | Subdivision/Land Development Fees | 1,500 | 500 | 1,500 | 1,500 | 1,500 | 1,500 | 0.00% | Average - Actuals* estimated |
| 01-361-330 | Building & Zoning Permits | 65,000 | 29,090 | 40,000 | 40,000 | 40,000 | 40,000 | -38.46% | Average - Actuals* estimated |
| 01-361-340 | Zoning Hearings | 3,000 | 2,100 | 3,000 | 3,000 | 3,000 | 3,000 | 0.00% | Average - Actuals* estimated |
| 01-361-350 | Municipal SW Maintenance Fund | 1,500 | 288 | 1,500 | 1,500 | 1,500 | 1,500 | 0.00% | Typically does not vary |
| 01-361-510 | Sale of Materials & Equipment | 8,742 | 1,985 | 5,000 | 5,000 | 5,000 | 5,000 | -42.80% | Average - Actuals* estimated |
| 01-361-620 | County Tax Collection Commission Revenue | 4,100 | 2,653 | 4,100 | 4,100 | 4,100 | 4,100 | 0.00% | Average - Actuals* estimated |
| | | 97,842 | 42,831 | 64,100 | 64,100 | 64,100 | 64,100 | -34.49% | |
| 362 | Public Safety | | | | | | | | |
| 01-362-100 | Police Dept Misc Services & Refunds | 27,216 | 5,182 | 13,000 | 13,000 | 13,000 | 13,000 | -52.23% | |
| 01-362-110 | Sale of Accident Reports | 2,400 | 2,375 | 3,200 | 3,200 | 3,200 | 3,200 | 33.33% | Average - Actuals* estimated |
| 01-362-140 | Crossing Guard Wage Reimbursement (CB | 23,756 | 10,092 | 21,000 | 21,000 | 21,000 | 21,000 | -11.60% | Contractual - CBSD Pays 50% of total salaries |
| 01-362-160 | Lanc. County Task Force, Reimbursement | 82,400 | 83,498 | 112,000 | 112,000 | 112,000 | 112,000 | 35.92% | |
| 01-362-170 | LiveScan Revenue | 7,000 | 268 | 500 | 500 | 500 | 500 | -92.86% | |
| 01-362-200 | Animal Control & Shelter Reimbursement | 400 | 550 | 700 | 700 | 700 | 700 | 75.00% | Average - Actuals* estimated |
| 01-362-210 | Alarm Use Permit | 1,485 | 1,065 | 1,100 | 1,100 | 1,100 | 1,100 | -25.93% | Average - Actuals* estimated |
| 01-362-400 | Code Dept Misc Services & Refunds | 500 | 400 | 500 | 500 | 500 | 500 | 0.00% | Static - \$500.00 |
| 01-362-401 | Rental Registration | 91,200 | 50,500 | 86,000 | 86,000 | 86,000 | 86,000 | -5.70% | |
| 01-362-402 | Borough Rental Revenue | 15,750 | 13,918 | 15,750 | 15,750 | 15,750 | 15,750 | 0.00% | Event Fees/Outfitters |
| 01-362-423 | Quick Ticket Revenue | 37,538 | 30,775 | 38,000 | 38,000 | 38,000 | 38,000 | 1.23% | Average - Actuals* estimated |
| 01-362-424 | Rental Inspections Revenue | 75,113 | 14,075 | 35,000 | 35,000 | 35,000 | 35,000 | -53.40% | Average - Actuals* estimated |
| 01-362-425 | Fire Inspections Revenue | 9,338 | 750 | 9,338 | 9,338 | 9,338 | 9,338 | 0.00% | Average - Actuals* estimated |
| 01-362-426 | Home Inspections Revenue | 100 | | | | | | -100.00% | Average - Actuals* estimated |
| 01-362-427 | New Tenant Walkthrough Inspections | 6,075 | 3,950 | 6,075 | 6,075 | 6,075 | 6,075 | 0.00% | Average - Actuals* estimated |
| 01-362-428 | Voluntary Home Inspections Revenue | - | | | | | | | Average - Actuals* estimated |
| 01-362-450 | Certificate of Occupancy | - | | | | | | | Average - Actuals* estimated |
| 01-362-460 | Code Lien Recovery | 4,600 | | 4,600 | 4,600 | 4,600 | 4,600 | 0.00% | Average - Actuals* estimated |
| 01-362-470 | Condemnation Revenue | 9,500 | 4,000 | 6,000 | 6,000 | 6,000 | 6,000 | -36.84% | Average - Actuals* estimated |
| 01-362-480 | Appeals Revenue | 50 | | 50 | 50 | 50 | 50 | 0.00% | Average - Actuals* estimated |
| | | 394,421 | 221,398 | 352,813 | 352,813 | 352,813 | 352,813 | -10.55% | |
| 363 | Highways and Streets | | | | | | | | |
| 01-363-100 | Street Opening Permits | 27,409 | 11,528 | 27,000 | 27,000 | 27,000 | 27,000 | -1.49% | Average - Actuals* estimated |
| 01-363-210 | Meter Receipts | 85,853 | 376,012 | 85,000 | 85,000 | 85,000 | 85,000 | -0.99% | Average - Actuals* estimated |
| 01-363-220 | Contractor Parking Permits | 12,912 | 5,328 | 12,912 | 12,912 | 12,912 | 12,912 | 0.00% | Average - Actuals* estimated |
| 01-363-400 | Yard Waste Intake Revenue | 108,898 | 95,121 | 125,000 | 125,000 | 125,000 | 125,000 | 14.79% | Average - Actuals* estimated |
| 01-363-500 | Highway Dept Misc Services & Refunds | 500 | 1,666 | 500 | 500 | 500 | 500 | 0.00% | Static - \$500.00 |
| | | 235,572 | 489,655 | 250,412 | 250,412 | 250,412 | 250,412 | 6.30% | |
| 370-390 | Miscellaneous Revenue / Reimbursements | | | | | | | | |
| 01-372-400 | Electric Generation Revenue (LCSWMA) | 50,016 | 37,512 | 50,016 | 50,016 | 50,016 | 50,016 | 0.00% | Contractual - \$4,168.00 per month 2021 |
| 01-380-001 | Miscellaneous Revenue | 5,000 | 12,560 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | Static - \$5,000.00 |
| 01-380-002 | Insurance Rebates, Refunds, & Reimburm | 123,382 | 60,788 | 120,000 | 120,000 | 120,000 | 120,000 | -2.74% | |

| ACCOUNT # | ACCOUNT DESCRIPTION | 2024 BUDGET AMOUNT | 2024 YTD as of 9/30 | 2025 PROPOSAL 8 mills | 2025 PROPOSAL 9mills | 2025 PROPOSAL 10 mills | 2025 PROPOSAL 11 mills | PRIOR YEAR BUDGET CHANGE % | BUDGET NOTES |
|---|--|--------------------|---------------------|-----------------------|----------------------|------------------------|------------------------|----------------------------|------------------------------|
| 01-380-005 | Police Misc Revenue (BB&T Donations) | 500 | 9,500 | 500 | 500 | 500 | 500 | 0.00% | Static - \$500.00 |
| 01-380-006 | NonDepartmentalized Services & Refunds | 500 | 444 | 500 | 500 | 500 | 500 | 0.00% | Static - \$500.00 |
| 01-380-007 | Spring Clean Up Revenue | - | 915 | 750 | 750 | 750 | 750 | | New for 2025 |
| 01-380-150 | WWTP Sewage Revenue (A/R & Lien) | 250 | 4,546 | 4,000 | 4,000 | 4,000 | 4,000 | 1500.00% | Static - \$250.00 |
| 01-387-001 | Contributions - Private Sources | 500 | | 500 | 500 | 500 | 500 | 0.00% | Static - \$500.00 |
| 01-387-002 | Contributions - In Lieu of Taxes | 18,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | -33.33% | Average - Actuals* estimated |
| 01-387-005 | Employee Health Insurance Share (NonPol) | 25,261 | 20,098 | 30,212 | 30,212 | 30,212 | 30,212 | 19.60% | |
| 01-387-006 | Employee Health Insurance Share (Pol) | 44,847 | | 53,637 | 53,637 | 53,637 | 53,637 | 19.60% | |
| 01-389-200 | Satisfied Liens current year | - | 30,014 | 1,000 | 1,000 | 1,000 | 1,000 | | added in 2024 |
| 01-391-100 | Sales of General Fixed Assets | - | | | | | | | |
| 01-392-021 | Transfer from APRA funds Revenue Reple | 300,000 | | | | | | -100.00% | |
| 01-395-001 | Refund of Prior Yr Expenditure | 500 | 480 | 500 | 500 | 500 | 500 | 0.00% | Static - \$500.00 |
| | | 568,756 | 188,857 | 278,615 | 278,615 | 278,615 | 278,615 | -51.01% | |
| GENERAL FUND (FUND 01) - REVENUE | TOTAL | 8,634,868 | 6,063,317 | 7,755,032 | 7,755,032 | 7,755,032 | 7,755,032 | -10.19% | |

| GENERAL FUND (FUND 01) - EXPENDITURES | | | | | | | | | |
|--|---|---------|---------|---------|---------|---------|---------|---------|--|
| 400 | General Government - Elected Officials | | | | | | | | |
| 01-400-112 | Compensation to Council | 8,400 | 6,300 | 8,400 | 8,400 | 8,400 | 8,400 | 0.00% | 7 staff members-no changes |
| 01-400-113 | Compensation to Mayor | 1,200 | 900 | 1,200 | 1,200 | 1,200 | 1,200 | 0.00% | 1 staff member-no changes |
| 01-400-300 | Conference & Training | 2,000 | 150 | 2,000 | 2,000 | 2,000 | 2,000 | 0.00% | no changes |
| 01-400-400 | Council Other Expense | 500 | 231 | 500 | 500 | 500 | 500 | 0.00% | |
| | Subtotal | 12,100 | 7,581 | 12,100 | 12,100 | 12,100 | 12,100 | 0.00% | |
| 401-402 | General Government - Administration | | | | | | | | |
| 01-401-121 | Borough Manager Salary | 101,309 | 79,494 | 100,000 | 100,000 | 100,000 | 100,000 | -1.29% | 1 staff member |
| 01-401-337 | Borough Manager, Mileage Reimburseme | 500 | | 500 | 500 | 500 | 500 | 0.00% | |
| 01-402-120 | Finance Manager Salary | 71,033 | 54,775 | 72,000 | 72,000 | 72,000 | 72,000 | 1.36% | 1 staff member |
| 01-402-121 | Accountant | 54,571 | 43,736 | 56,195 | 56,195 | 56,195 | 56,195 | 2.98% | 1 staff member |
| 01-402-140 | Clerical Salary | 50,533 | 46,429 | 52,039 | 52,039 | 52,039 | 52,039 | 2.98% | 1 staff member |
| 01-402-141 | Clerical Salary Overtime | 3,090 | 1,205 | 3,090 | 3,090 | 3,090 | 3,090 | 0.00% | |
| 01-402-192 | Employee FICA | 25,036 | 16,378 | 21,438 | 21,438 | 21,438 | 21,438 | -14.37% | |
| 01-402-194 | Employee Unemployment Compensation | 1,414 | 1,741 | 2,300 | 2,300 | 2,300 | 2,300 | 62.66% | |
| 01-402-195 | Employee Workers Compensation Insuran | 1,000 | 632 | 1,000 | 1,000 | 1,000 | 1,000 | 0.00% | |
| 01-402-196 | Employee Insurance Coverage Premiums | 96,562 | 47,742 | 115,488 | 115,488 | 115,488 | 115,488 | 19.60% | 2025 rates |
| 01-402-197 | Employee Pension Contributions | 19,828 | 10,246 | 19,617 | 19,617 | 19,617 | 19,617 | -1.06% | this comes at the end of the year |
| 01-402-210 | Office Equipment & Supplies | 14,000 | 34,503 | 14,000 | 14,000 | 14,000 | 14,000 | 0.00% | |
| 01-402-300 | Conference & Training | 5,000 | 2,671 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | |
| 01-402-302 | Consulting Services | 25,000 | 16,920 | 20,000 | 20,000 | 20,000 | 20,000 | -20.00% | |
| 01-402-310 | Borough Code Maintenance | 5,000 | 3,265 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | |
| 01-402-311 | Accounting & Auditing Services | 45,000 | 41,090 | 30,000 | 30,000 | 30,000 | 30,000 | -33.33% | |
| 01-402-312 | IT Contracted Services | 77,250 | 120,524 | 95,442 | 95,442 | 95,442 | 95,442 | 23.55% | |
| 01-402-316 | Pension Services | 9,000 | 10,375 | 14,000 | 14,000 | 14,000 | 14,000 | 55.56% | |
| 01-402-317 | Contracted Services | 18,000 | 27,782 | 30,000 | 30,000 | 30,000 | 30,000 | 66.67% | Edmunds, Monitronics, Pure, TES |
| 01-402-318 | Payroll Fees | 2,000 | 812 | 2,000 | 2,000 | 2,000 | 2,000 | 0.00% | |
| 01-402-325 | Postage | 12,000 | 11,031 | 14,000 | 14,000 | 14,000 | 14,000 | 16.67% | |
| 01-402-330 | Grant Writing | 4,000 | | 2,000 | 2,000 | 2,000 | 2,000 | -50.00% | |
| 01-402-340 | Printing & Advertising | 13,000 | 7,105 | 13,000 | 13,000 | 13,000 | 13,000 | 0.00% | created new account for Market House LNP-borough notices- projects, jobs, etc. |
| 01-402-350 | General Communications | 15,000 | 6,344 | 15,000 | 15,000 | 15,000 | 15,000 | 0.00% | Text my Gov, 2x newsletter, Website, PR as needed |
| 01-402-360 | Bank Service Charges | 4,500 | 3,181 | 4,300 | 4,300 | 4,300 | 4,300 | -4.44% | FRAUD Alert positive pay fees GF |

| ACCOUNT # | ACCOUNT DESCRIPTION | 2024 BUDGET AMOUNT | 2024 YTD as of 9/30 | 2025 PROPOSAL 8 mills | 2025 PROPOSAL 9mills | 2025 PROPOSAL 10 mills | 2025 PROPOSAL 11 mills | PRIOR YEAR BUDGET CHANGE % | BUDGET NOTES |
|------------|--|--------------------|---------------------|-----------------------|----------------------|------------------------|------------------------|----------------------------|---|
| 01-402-374 | Maint. & Rental Office Equipment | 2,500 | 1,461 | 2,500 | 2,500 | 2,500 | 2,500 | 0.00% | |
| 01-402-420 | Dues & Publications | 5,000 | 2,850 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | |
| 01-402-421 | CS Datum Annual Subscription | 2,400 | 4,250 | 4,250 | 4,250 | 4,250 | 4,250 | 77.08% | |
| 01-402-750 | Office Equipment | 500 | 6 | 500 | 500 | 500 | 500 | 0.00% | |
| | Subtotal | 684,026 | 596,547 | 719,659 | 719,659 | 719,659 | 719,659 | 5.21% | |
| 403 | General Government - Tax Collections | | | | | | | | |
| 01-403-115 | LCTCB Collection Fee - EIT 1.7% LST 1.5% | 22,093 | 17,815 | 23,721 | 23,721 | 23,721 | 23,721 | 7.37% | |
| 01-403-215 | Deed Transfer Tax Collection Fee - 2.0% | 4,779 | 2,590 | 4,000 | 4,000 | 4,000 | 4,000 | -16.30% | |
| | Subtotal | 26,872 | 20,405 | 27,721 | 27,721 | 27,721 | 27,721 | 3.16% | |
| 404 | General Government - Solicitor/Legal Services | | | | | | | | |
| 01-404-314 | Solicitor Fees | 110,808 | 127,717 | 115,000 | 115,000 | 115,000 | 115,000 | 3.78% | |
| 01-404-315 | Labor Counsel | 40,000 | 6,796 | 25,000 | 25,000 | 25,000 | 25,000 | -37.50% | |
| 01-404-316 | Arbitration Services | 1,500 | 5,400 | 1,500 | 1,500 | 1,500 | 1,500 | 0.00% | |
| | Subtotal | 152,308 | 139,913 | 141,500 | 141,500 | 141,500 | 141,500 | -7.10% | |
| 408 | General Government - Engineering Services | | | | | | | | |
| 01-408-101 | Engineering Services | 124,800 | 69,098 | 95,000 | 95,000 | 95,000 | 95,000 | -23.88% | |
| | Subtotal | 124,800 | 69,098 | 95,000 | 95,000 | 95,000 | 95,000 | -23.88% | |
| 409 | General Government - Buildings and Properties | | | | | | | | |
| 01-409-120 | Property Management Salaries | 65,582 | 64,397 | 67,550 | 67,550 | 67,550 | 67,550 | 3.00% | 1 staff member |
| 01-409-122 | Property Management - Janitorial (part time) | 27,115 | 10,079 | 21,692 | 21,692 | 21,692 | 21,692 | -20.00% | 1 staff member |
| 01-409-192 | Employee FICA | 6,769 | 5,164 | 6,827 | 6,827 | 6,827 | 6,827 | 0.86% | |
| 01-409-194 | Employee Unemployment Compensation | 2,642 | 593 | 1,500 | 1,500 | 1,500 | 1,500 | -43.22% | |
| 01-409-195 | Employee Workers Compensation Insurance | 200 | 1,320 | 1,760 | 1,760 | 1,760 | 1,760 | 780.00% | |
| 01-409-196 | Employee Insurance Coverage Premiums | 4,335 | 3,184 | 5,077 | 5,077 | 5,077 | 5,077 | 17.12% | |
| 01-409-197 | Employee Pension Contributions | 4,591 | 4,591 | 4,729 | 4,729 | 4,729 | 4,729 | 3.01% | this comes at the end of the year |
| 01-409-226 | Cleaning Supplies | 3,605 | 2,458 | 4,000 | 4,000 | 4,000 | 4,000 | 10.96% | |
| 01-409-227 | Tools and Supplies | 3,000 | 1,115 | 3,000 | 3,000 | 3,000 | 3,000 | 0.00% | new in 2024 |
| 01-409-231 | Gasoline, Vehicles | 600 | 154 | 600 | 600 | 600 | 600 | 0.00% | new in 2024 |
| 01-409-239 | Clothing Allowance (Janitorial) | 800 | 469 | 1,200 | 1,200 | 1,200 | 1,200 | 50.00% | |
| 01-409-321 | 308 Locust St., Phone - Cell & Landline | 6,600 | 6,690 | 8,920 | 8,920 | 8,920 | 8,920 | 35.15% | |
| 01-409-352 | Insurance Premium Expenses | 143,590 | 3,894 | 5,500 | 5,500 | 5,500 | 5,500 | -96.17% | 2025 rates |
| 01-409-361 | Electrical Usage | 12,360 | 9,716 | 13,000 | 13,000 | 13,000 | 13,000 | 5.18% | |
| 01-409-362 | 308 Locust St., Natural Gas Usage | 5,150 | 2,950 | 5,150 | 5,150 | 5,150 | 5,150 | 0.00% | |
| 01-409-364 | 137 S Front, Rebillable Prop Expenses | 27,500 | 21,528 | 27,500 | 27,500 | 27,500 | 27,500 | 0.00% | will go away after sold |
| 01-409-365 | Trash Disposal Services | 11,330 | 5,318 | 11,330 | 11,330 | 11,330 | 11,330 | 0.00% | |
| 01-409-366 | Water & Sewer Usage | 2,261 | 2,700 | 3,700 | 3,700 | 3,700 | 3,700 | 63.66% | |
| 01-409-370 | Maintenance & Repair of Building | 25,000 | 12,493 | 140,000 | 140,000 | 140,000 | 140,000 | 460.00% | Clock, access to clock, gutters and downspouts, exterior painting |
| 01-409-374 | Maintenance & Repair of Equipment | 10,000 | 9,341 | 10,000 | 10,000 | 10,000 | 10,000 | 0.00% | |
| 01-409-376 | 137 S Front, Borough Prop Expenses | 20,000 | 1,943 | 5,000 | 5,000 | 5,000 | 5,000 | -75.00% | will go away after sold |
| 01-409-430 | Property Tax Expenses | 60,000 | 91,713 | 92,000 | 92,000 | 92,000 | 92,000 | 53.33% | ALL TAXES for all Borough Owned Property/McG |
| 01-409-471 | Enterprise Lease cost | | 2,440 | 7,010 | 7,010 | 7,010 | 7,010 | | |
| | Subtotal | 443,029 | 259,659 | 447,045 | 447,045 | 447,045 | 447,045 | 0.91% | |
| 410 | Public Safety - Police | | | | | | | | |
| 01-410-120 | Chief of Police Salary | 110,933 | 93,081 | 116,480 | 116,480 | 116,480 | 116,480 | 5.00% | 1 Staff Member |
| New | Lieutenant | | | 107,791 | 107,791 | 107,791 | 107,791 | | 1 Staff Member - Proposed |
| 01-410-130 | Sergeants Salaries | 409,995 | 343,580 | 359,588 | 359,588 | 359,588 | 359,588 | -12.29% | 4 Staff Members |
| 01-410-143 | Corporal Salaries | 197,059 | 178,640 | 172,380 | 172,380 | 172,380 | 172,380 | -12.52% | 2 Staff Members |
| 01-410-131 | Police Officer Salaries | 1,114,224 | 821,910 | 979,508 | 979,508 | 979,508 | 979,508 | -12.09% | 13 Staff Members (includes Detective, DTF, 2 new officers for 6 months) |
| 01-410-132 | Part-Time Police Officer Salaries | 46,800 | 9,510 | 40,000 | 40,000 | 40,000 | 40,000 | -14.53% | 1 Staff Member |
| 01-410-133 | School Crossing Guard Salaries | 57,000 | 25,226 | 42,000 | 42,000 | 42,000 | 42,000 | -26.32% | 12 staff members |
| 01-410-134 | Officer in Charge (OIC) | 20,000 | 21,749 | 29,000 | 29,000 | 29,000 | 29,000 | 45.00% | |
| 01-410-136 | Enforcement Officer Salaries | 73,270 | 33,143 | 58,997 | 58,997 | 58,997 | 58,997 | -19.48% | 3 PT Staff Members |
| 01-410-137 | Administrative Assistant Salary | 50,539 | 38,864 | 52,060 | 52,060 | 52,060 | 52,060 | 3.01% | 1 Staff Member |

| ACCOUNT # | ACCOUNT DESCRIPTION | 2024 BUDGET AMOUNT | 2024 YTD as of 9/30 | 2025 PROPOSAL 8 mills | 2025 PROPOSAL 9mills | 2025 PROPOSAL 10 mills | 2025 PROPOSAL 11 mills | PRIOR YEAR BUDGET CHANGE % | BUDGET NOTES |
|------------|--|--------------------|---------------------|-----------------------|----------------------|------------------------|------------------------|----------------------------|--|
| 01-410-138 | Administrative Assistant Overtime | 1,000 | | 1,000 | 1,000 | 1,000 | 1,000 | 0.00% | new in 2024 |
| 01-410-140 | Administrative Coordinator Salary | 54,823 | 43,866 | 56,494 | 56,494 | 56,494 | 56,494 | 3.05% | 1 Staff Member |
| 01-410-141 | Community Service Aide Salaries | 104,350 | 48,949 | 101,088 | 101,088 | 101,088 | 101,088 | -3.13% | 1 FT Staff Member, 2 PT Staff Members |
| 01-410-142 | Community Service Aide Salaries Overtime | 3,000 | | 3,000 | 3,000 | 3,000 | 3,000 | 0.00% | |
| 01-410-174 | Conference & Training | 41,200 | 32,835 | 41,200 | 41,200 | 41,200 | 41,200 | 0.00% | |
| 01-410-179 | Longevity Bonuses | 27,500 | 14,250 | 30,000 | 30,000 | 30,000 | 30,000 | 9.09% | per contract |
| 01-410-180 | Police Degree Bonuses | 9,500 | 5,000 | 9,500 | 9,500 | 9,500 | 9,500 | 0.00% | per contract |
| 01-410-183 | Police Department Overtime | 70,000 | 54,754 | 73,000 | 73,000 | 73,000 | 73,000 | 4.29% | |
| 01-410-192 | Employee FICA | 57,332 | 37,821 | 55,000 | 55,000 | 55,000 | 55,000 | -4.07% | |
| 01-410-194 | Employee Unemployment Compensation | 18,811 | 12,638 | 18,811 | 18,811 | 18,811 | 18,811 | 0.00% | |
| 01-410-195 | Employee Workers Compensation Insuran | 112,938 | 86,679 | 115,572 | 115,572 | 115,572 | 115,572 | 2.33% | |
| 01-410-196 | Employee Insurance Coverage Premiums | 590,593 | 423,124 | 706,349 | 706,349 | 706,349 | 706,349 | 19.60% | |
| 01-410-197 | Employee Pension Contributions (Uniform | 623,090 | | 460,205 | 460,205 | 460,205 | 460,205 | -26.14% | Per actuary |
| 01-410-198 | Employee Pension Contributions | 10,712 | | 10,712 | 10,712 | 10,712 | 10,712 | 0.00% | |
| 01-410-200 | Police Equipment & Supplies | 25,750 | 21,897 | 25,750 | 25,750 | 25,750 | 25,750 | 0.00% | |
| 01-410-201 | Police Ammo | 5,150 | 1,977 | 5,150 | 5,150 | 5,150 | 5,150 | 0.00% | |
| 01-410-202 | NATIONAL NIGHT OUT | 10,000 | 2,538 | 10,000 | 10,000 | 10,000 | 10,000 | 0.00% | new in 2024 |
| 01-410-204 | Officer Equipment Allowance | 6,798 | 2,930 | 6,300 | 6,300 | 6,300 | 6,300 | -7.33% | per contract |
| 01-410-228 | Animal Control & Shelter Fees | 2,060 | 2,700 | 3,600 | 3,600 | 3,600 | 3,600 | 74.76% | |
| 01-410-229 | LifeScan Fees | 7,000 | | 5,000 | 5,000 | 5,000 | 5,000 | -28.57% | |
| 01-410-231 | Fuel, Vehicles | 24,000 | 6,459 | 24,000 | 24,000 | 24,000 | 24,000 | 0.00% | |
| 01-410-238 | Police Uniforms and Dry Cleaning | 18,000 | 16,072 | 21,400 | 21,400 | 21,400 | 21,400 | 18.89% | |
| 01-410-239 | Enforcement Officers Clothing Allowance | 1,000 | 252 | 1,000 | 1,000 | 1,000 | 1,000 | 0.00% | |
| 01-410-316 | Pension Fees - Uniformed | 11,000 | 7,500 | 11,000 | 11,000 | 11,000 | 11,000 | 0.00% | new in 2024 |
| 01-410-317 | Contracted Services | 30,000 | 36,803 | 35,000 | 35,000 | 35,000 | 35,000 | 16.67% | requested increase |
| 01-410-318 | Payroll Fees | 6,000 | 3,441 | 4,800 | 4,800 | 4,800 | 4,800 | -20.00% | |
| 01-410-321 | Police, Phone - Cell, Landline & GPS | 10,300 | 8,990 | 12,000 | 12,000 | 12,000 | 12,000 | 16.50% | |
| 01-410-327 | Maintenance & Repair of Radios | 4,120 | 371 | 4,120 | 4,120 | 4,120 | 4,120 | 0.00% | |
| 01-410-328 | Maint, Repair, & Rents for Camera System | 15,450 | 15,568 | 20,757 | 20,757 | 20,757 | 20,757 | 34.35% | |
| 01-410-351 | Police Property Liability Insurance | 50,000 | 1,568 | 25,000 | 25,000 | 25,000 | 25,000 | -50.00% | |
| 01-410-375 | Maintenance & Repair, Parking Meters | 2,472 | 2,081 | 2,775 | 2,775 | 2,775 | 2,775 | 12.26% | |
| 01-410-376 | Maintenance & Repair, Police Vehicles | 4,120 | 10,362 | 11,000 | 11,000 | 11,000 | 11,000 | 166.99% | |
| 01-410-377 | Maintenance & Repair, Police Equipment | 20,600 | 6,873 | 15,000 | 15,000 | 15,000 | 15,000 | -27.18% | |
| 01-410-384 | Equipment Rental | 3,090 | 1,419 | 3,090 | 3,090 | 3,090 | 3,090 | 0.00% | |
| 01-410-471 | Enterprise Lease Costs | 83,444 | 56,859 | 83,444 | 83,444 | 83,444 | 83,444 | 0.00% | |
| 01-410-530 | Lanc. County Drug Task Force, Member Fe | 10,400 | 10,207 | 10,207 | 10,207 | 10,207 | 10,207 | -1.86% | |
| 01-410-610 | Maintenance & Repair of Building | 4,120 | 3,246 | 4,120 | 4,120 | 4,120 | 4,120 | 0.00% | |
| New | Drone Program | | | 5,000 | 5,000 | 5,000 | 5,000 | | Proposed |
| | Subtotal | 4,159,543 | 2,545,732 | 3,989,248 | 3,989,248 | 3,989,248 | 3,989,248 | -4.09% | |
| 411 | Public Safety - Fire | | | | | | | | |
| 01-411-363 | Fire Hydrant, Water Supply | 49,282 | 30,789 | 49,282 | 49,282 | 49,282 | 49,282 | 0.00% | |
| 01-411-381 | CBVFD - Workers Comp. Ins | 41,328 | 20,544 | 41,328 | 41,328 | 41,328 | 41,328 | 0.00% | awaiting New Rates 2025- required by law |
| 01-411-500 | CBVFD - Fire Co Contributions (Beg.2021) | 111,000 | 111,000 | 111,000 | 111,000 | 111,000 | 111,000 | 0.00% | |
| 01-411-501 | CBVFD - Vol. Fire Fighter Tax Rebate | 4,635 | 3,597 | 4,635 | 4,635 | 4,635 | 4,635 | 0.00% | |
| 01-411-540 | CBVFD - Fireman's Relief Fund | 50,107 | 50,934 | 50,107 | 50,107 | 50,107 | 50,107 | 0.00% | PA State Subsidy - Varies year to year. |
| | Subtotal | 256,353 | 216,864 | 256,352 | 256,352 | 256,352 | 256,352 | 0.00% | |
| 413 | Public Safety - Code Compliance | | | | | | | | |
| 01-413-123 | Code Compliance Manager | 64,295 | 62,310 | 69,564 | 69,564 | 69,564 | 69,564 | 8.20% | 1 staff member |
| 01-413-142 | Code Compliance Officer PT - union | 24,947 | 17,708 | 25,196 | 25,196 | 25,196 | 25,196 | 1.00% | 1 staff member |
| 01-413-315 | Property Inspector F/T | 103,560 | 68,585 | 57,930 | 57,930 | 57,930 | 57,930 | -44.06% | 1 staff member |
| 01-413-192 | Employee FICA | 14,587 | 10,964 | 11,681 | 11,681 | 11,681 | 11,681 | -19.92% | |
| 01-413-194 | Employee Unemployment Compensation | 2,600 | 1,503 | 2,600 | 2,600 | 2,600 | 2,600 | 0.00% | |
| 01-413-195 | Employee Workers Compensation Insuran | 400 | 286 | 400 | 400 | 400 | 400 | 0.00% | |

| ACCOUNT # | ACCOUNT DESCRIPTION | 2024 BUDGET AMOUNT | 2024 YTD as of 9/30 | 2025 PROPOSAL 8 mills | 2025 PROPOSAL 9mills | 2025 PROPOSAL 10 mills | 2025 PROPOSAL 11 mills | PRIOR YEAR BUDGET CHANGE % | BUDGET NOTES |
|------------|---|--------------------|---------------------|-----------------------|----------------------|------------------------|------------------------|----------------------------|---|
| 01-413-196 | Employee Insurance Coverage Premiums | 78,967 | 48,548 | 94,445 | 94,445 | 94,445 | 94,445 | 19.60% | 2025 rates |
| 01-413-197 | Employee Pension Contributions | 11,750 | | 8,925 | 8,925 | 8,925 | 8,925 | -24.05% | this comes at the end of the year |
| 01-413-220 | Operating Supplies | 5,150 | 383 | 3,000 | 3,000 | 3,000 | 3,000 | -41.75% | |
| 01-413-231 | Fuel, Vehicles | 2,060 | 584 | 1,500 | 1,500 | 1,500 | 1,500 | -27.18% | |
| 01-413-238 | Clothing Allowance (Code Enf) | 1,200 | 857 | 1,200 | 1,200 | 1,200 | 1,200 | 0.00% | |
| 01-413-300 | Conference & Training | 5,000 | 275 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | |
| 01-413-317 | Contracted Services - Remedial | 5,000 | 1,221 | 2,500 | 2,500 | 2,500 | 2,500 | -50.00% | this gets rebilled to homeowner |
| 01-413-318 | Payroll Fees | 800 | 324 | 500 | 500 | 500 | 500 | -37.50% | |
| 01-413-321 | Code, Phone - Cell, Landline & GPS | 2,000 | 969 | 1,300 | 1,300 | 1,300 | 1,300 | -35.00% | |
| 01-413-340 | Printing | 2,000 | | 2,000 | 2,000 | 2,000 | 2,000 | 0.00% | |
| 01-413-376 | Maintenance of Vehicles | 1,000 | 179 | 1,000 | 1,000 | 1,000 | 1,000 | 0.00% | |
| 01-413-420 | Dues & Subscriptions | 500 | | 500 | 500 | 500 | 500 | 0.00% | |
| 01-413-425 | Fire Inspection Services | 5,500 | 50 | | | | | -100.00% | inspections done in house now |
| 01-413-471 | Enterprise Lease Costs 2023 | 23,452 | 7,797 | 12,000 | 12,000 | 12,000 | 12,000 | -48.83% | |
| | Subtotal | 354,767 | 222,543 | 231,676 | 231,676 | 231,676 | 231,676 | -34.70% | |
| 414 | Public Safety - Planning and Zoning | | | | | | | | |
| 01-414-122 | Zoning Officer | 50,000 | 31,946 | 54,975 | 54,975 | 54,975 | 54,975 | 9.95% | 1 staff member |
| 01-414-140 | Clerical Salary | 50,533 | 54,487 | 52,039 | 52,039 | 52,039 | 52,039 | 2.98% | |
| 01-414-141 | Clerical Salary Overtime | 1,236 | 271 | 1,200 | 1,200 | 1,200 | 1,200 | -2.91% | |
| 01-414-192 | Employee FICA | 7,863 | 4,221 | 8,187 | 8,187 | 8,187 | 8,187 | 4.12% | |
| 01-414-194 | Employee Unemployment Compensation | 1,050 | 705 | 950 | 950 | 950 | 950 | -9.52% | |
| 01-414-195 | Employee Workers Compensation Insuran | 348 | 239 | 348 | 348 | 348 | 348 | 0.00% | |
| 01-414-196 | Employee Insurance Coverage Premiums | 30,160 | 10,178 | 36,071 | 36,071 | 36,071 | 36,071 | 19.60% | 2025 rates |
| 01-414-197 | Employee Pension Contributions | 7,124 | 2,203 | 7,491 | 7,491 | 7,491 | 7,491 | 5.15% | this comes at the end of the year |
| 01-414-220 | Operating Supplies | 3,090 | 446 | 2,500 | 2,500 | 2,500 | 2,500 | -19.09% | |
| 01-414-231 | Fuel, Vehicles | - | | 500 | 500 | 500 | 500 | | |
| 01-414-300 | Conference & Training | 2,000 | 158 | 2,000 | 2,000 | 2,000 | 2,000 | 0.00% | |
| 01-414-313 | Official Borough Mapping/HARB review | 25,000 | 2,250 | 15,000 | 15,000 | 15,000 | 15,000 | -40.00% | |
| 01-414-318 | Payroll Fees | 495 | 178 | 495 | 495 | 495 | 495 | 0.00% | |
| 01-414-321 | Zoning, Phone - Cell | 800 | 472 | 1,100 | 1,100 | 1,100 | 1,100 | 37.50% | |
| 01-414-376 | Maintenance of Vehicles | - | | 1,000 | 1,000 | 1,000 | 1,000 | | |
| 01-414-420 | Dues & Subscriptions | 1,030 | 318 | 1,000 | 1,000 | 1,000 | 1,000 | -2.91% | |
| 01-414-550 | CLG Matching Mini Grant | 5,000 | 31,343 | | | | | -100.00% | remove for 2025 |
| | Subtotal | 185,729 | 139,415 | 184,856 | 184,856 | 184,856 | 184,856 | -0.47% | |
| 415 | Public Safety - Emergency Management | | | | | | | | ** budget for the EOC trailer, etc for future here, new account |
| 01-415-220 | Operating Supplies - PPE/Stock Items | 1,545 | | 500 | 500 | 500 | 500 | -67.64% | |
| 01-415-340 | Disaster Planning Material | 500 | | 500 | 500 | 500 | 500 | 0.00% | |
| 01-415-500 | EOC Supplies - per 2022 LC ARPA GRANT | - | 181 | | | | | #DIV/0! | |
| 01-415-600 | EOC Supplies | 3,000 | 2,639 | 1,000 | 1,000 | 1,000 | 1,000 | -66.67% | |
| 01-415-700 | Emergency Management, Phone - Cell | 1,030 | 718 | 980 | 980 | 980 | 980 | -4.85% | ** Jim Chippy & James |
| | Subtotal | 6,075 | 3,538 | 2,980 | 2,980 | 2,980 | 2,980 | -50.95% | |
| 426 | ublic Works - Recycling Collection & Disposal | | | | | | | | |
| 01-426-101 | Recycling Marketing/Education | 500 | | 500 | 500 | 500 | 500 | 0.00% | |
| 01-426-102 | Recycling Maintenance of Equip. & Bldgs | 12,000 | 6,886 | 12,000 | 12,000 | 12,000 | 12,000 | 0.00% | |
| 01-426-103 | 904 Collection Expenses | 3,000 | 3,557 | 3,800 | 3,800 | 3,800 | 3,800 | 26.67% | |
| 01-426-140 | Recycling - Staff | 57,124 | 42,136 | 58,838 | 58,838 | 58,838 | 58,838 | 3.00% | 1 staff member// recycling center to be open more often: March - October \$1,200.00 |
| 01-426-231 | Recycling - Diesel | 6,180 | 6,139 | 8,100 | 8,100 | 8,100 | 8,100 | 31.07% | |
| 01-426-362 | Recycling - Utilities | 1,000 | 611 | 1,000 | 1,000 | 1,000 | 1,000 | 0.00% | |
| | Subtotal | 79,804 | 59,329 | 84,238 | 84,238 | 84,238 | 84,238 | 5.56% | |
| 429 | ublic Works - Wastewater Collection & Disposal | | | | | | | | |
| 01-429-188 | WWTP, Contracted Services | 500 | 1,591 | 500 | 500 | 500 | 500 | 0.00% | Property sale will be ???????? |
| 01-429-260 | WWTP, Maintenance of Equipment | 750 | 100 | 750 | 750 | 750 | 750 | 0.00% | |

| ACCOUNT # | ACCOUNT DESCRIPTION | 2024 BUDGET AMOUNT | 2024 YTD as of 9/30 | 2025 PROPOSAL 8 mills | 2025 PROPOSAL 9mills | 2025 PROPOSAL 10 mills | 2025 PROPOSAL 11 mills | PRIOR YEAR BUDGET CHANGE % | BUDGET NOTES |
|----------------|---|--------------------|---------------------|-----------------------|----------------------|------------------------|------------------------|----------------------------|-----------------------------------|
| 01-429-314 | WWTP, Legal Expenses | - | | | | | | | |
| 01-429-321 | WWTP, Phone - Cell & Landline | 1,500 | 216 | 750 | 750 | 750 | 750 | -50.00% | |
| 01-429-361 | WWTP, Electrical Usage | 1,750 | 2,993 | 4,000 | 4,000 | 4,000 | 4,000 | 128.57% | |
| 01-429-362 | WWTP, Natural Gas Usage | 2,750 | 5,230 | 7,000 | 7,000 | 7,000 | 7,000 | 154.55% | |
| 01-429-365 | WWTP, Biosolids Management | 1,000 | | | | | | -100.00% | |
| 01-429-366 | WWTP, Water Usage | 1,800 | 3,934 | 5,250 | 5,250 | 5,250 | 5,250 | 191.67% | |
| 01-429-367 | WWTP, Grit/Material Disposal | 2,500 | | | | | | -100.00% | |
| 01-429-373 | WWTP, Building & Property Maintenance | 2,000 | 2,772 | 2,000 | 2,000 | 2,000 | 2,000 | 0.00% | |
| | Subtotal | 14,550 | 16,836 | 20,250 | 20,250 | 20,250 | 20,250 | 39.18% | |
| 430 | Public Works - Highway | | | | | | | | |
| 01-430-122 | Public Works Manager Salary | 84,405 | 70,203 | 86,937 | 86,937 | 86,937 | 86,937 | 3.00% | 1 staff member |
| 01-430-140 | Highway Personnel Salaries | 393,868 | 202,139 | 278,928 | 278,928 | 278,928 | 278,928 | -29.18% | 4 HW I and 1 Laborer |
| 01-430-141 | Clerical Salary | 50,533 | 39,836 | 52,039 | 52,039 | 52,039 | 52,039 | 2.98% | 1 staff member |
| 01-430-145 | Clerical Overtime | 1,030 | | 1,030 | 1,030 | 1,030 | 1,030 | 0.00% | |
| 01-430-142 | Street Sweeper Debris Disposal | 1,545 | | 1,500 | 1,500 | 1,500 | 1,500 | -2.91% | |
| 01-430-143 | Storm Water Supplies | 5,150 | 2,339 | 3,500 | 3,500 | 3,500 | 3,500 | -32.04% | |
| 01-430-144 | Highway Employee License Bonus | 4,000 | 2,400 | 4,000 | 4,000 | 4,000 | 4,000 | 0.00% | per contract |
| 01-430-165 | Employee Certification & Testing | 1,236 | 399 | 1,000 | 1,000 | 1,000 | 1,000 | -19.09% | |
| 01-430-183 | Employee Salaries Overtime | 19,570 | 10,088 | 19,570 | 19,570 | 19,570 | 19,570 | 0.00% | |
| 01-430-192 | Employee FICA | 40,000 | 27,485 | 31,970 | 31,970 | 31,970 | 31,970 | -20.08% | |
| 01-430-194 | Employee Unemployment Compensation | 3,500 | 3,270 | 4,360 | 4,360 | 4,360 | 4,360 | 24.57% | |
| 01-430-195 | Employee Workers Compensation Insuran | 64,327 | 42,543 | 56,800 | 56,800 | 56,800 | 56,800 | -11.70% | |
| 01-430-196 | Employee Insurance Coverage Premiums | 158,511 | 124,470 | 189,579 | 189,579 | 189,579 | 189,579 | 19.60% | |
| 01-430-197 | Employee Pension Contributions | 34,068 | 2,525 | 30,623 | 30,623 | 30,623 | 30,623 | -10.11% | |
| 01-430-200 | Operating Supplies | 15,450 | 10,761 | 15,450 | 15,450 | 15,450 | 15,450 | 0.00% | |
| 01-430-231 | Fuel, Vehicles | 51,500 | 36,727 | 51,500 | 51,500 | 51,500 | 51,500 | 0.00% | |
| 01-430-238 | Highway Uniform Cleaning | 5,295 | 3,653 | 5,000 | 5,000 | 5,000 | 5,000 | -5.58% | |
| 01-430-239 | Employee Clothing Allowance | 2,781 | 758 | 2,800 | 2,800 | 2,800 | 2,800 | 0.68% | per contract |
| 01-430-245 | Highway Supplies | 15,450 | 7,757 | 12,000 | 12,000 | 12,000 | 12,000 | -22.33% | |
| 01-430-300 | Conference & Training | 2,060 | | 2,000 | 2,000 | 2,000 | 2,000 | -2.91% | |
| 01-430-317 | Contracted Services | 4,000 | 2,931 | 4,000 | 4,000 | 4,000 | 4,000 | 0.00% | |
| 01-430-318 | Payroll Fees | 1,100 | 701 | 950 | 950 | 950 | 950 | -13.64% | |
| 01-430-321 | Highway, Phone - Cell & Landline & GPS | 8,240 | 5,637 | 7,550 | 7,550 | 7,550 | 7,550 | -8.37% | |
| 01-430-361 | Highway Building Electrical Usage | 4,478 | 1,241 | 1,800 | 1,800 | 1,800 | 1,800 | -59.81% | |
| 01-430-363 | Highway, Natural Gas Usage | 9,279 | 4,588 | 6,500 | 6,500 | 6,500 | 6,500 | -29.95% | |
| 01-430-366 | Highway Building Water Usage | 2,060 | 213 | 350 | 350 | 350 | 350 | -83.01% | |
| 01-430-373 | Maintenance & Repair of Building | 4,120 | 3,224 | 4,200 | 4,200 | 4,200 | 4,200 | 1.94% | |
| 01-430-375 | Maintenance & Repairs of Equipment | 42,350 | 31,409 | 41,900 | 41,900 | 41,900 | 41,900 | -1.06% | |
| 01-430-471 | Enterprise Lease Costs | 76,604 | 31,515 | 76,604 | 76,604 | 76,604 | 76,604 | 0.00% | |
| 01-431-246 | Adopt a Block supplies | | 84 | | | | | | |
| | Subtotal | 1,106,511 | 668,896 | 994,440 | 994,440 | 994,440 | 994,440 | -10.13% | |
| 433-434 | Public Works - Traffic Control and Street Lights | | | | | | | | |
| 01-433-260 | Street Signs | 7,500 | 3,915 | 6,000 | 6,000 | 6,000 | 6,000 | -20.00% | moved from 01-431-246 per JG |
| 01-433-374 | Traffic Lights, Maintenance | 16,000 | 3,135 | 10,000 | 10,000 | 10,000 | 10,000 | -37.50% | |
| 01-434-375 | Street Lighting, Maintenance | 1,500 | 1,337 | 1,800 | 1,800 | 1,800 | 1,800 | 20.00% | |
| | Subtotal | 25,000 | 8,387 | 17,800 | 17,800 | 17,800 | 17,800 | -28.80% | |
| 444 | Market House | | | | | | | | |
| 01-444-120 | Market Manager Salary | 55,167 | 42,536 | 56,822 | 56,822 | 56,822 | 56,822 | 3.00% | |
| 01-444-192 | Employee FICA | 4,229 | 3,397 | 4,318 | 4,318 | 4,318 | 4,318 | 2.11% | |
| 01-444-194 | Employee UC TAX | 500 | 408 | 500 | 500 | 500 | 500 | 0.00% | |
| 01-444-195 | Employee Workers Compensation Insuran | 200 | 128 | 200 | 200 | 200 | 200 | 0.00% | |
| 01-444-196 | Employee Insurance Coverage Premiums | 14,962 | 11,505 | 17,895 | 17,895 | 17,895 | 17,895 | 19.60% | |
| 01-444-197 | Employee Pension Contributions | 3,862 | | 3,978 | 3,978 | 3,978 | 3,978 | 3.00% | this comes at the end of the year |
| 01-444-226 | Market House, Supplies | 9,280 | 2,854 | 9,280 | 9,280 | 9,280 | 9,280 | 0.00% | |

| ACCOUNT # | ACCOUNT DESCRIPTION | 2024 BUDGET AMOUNT | 2024 YTD as of 9/30 | 2025 PROPOSAL 8 mills | 2025 PROPOSAL 9mills | 2025 PROPOSAL 10 mills | 2025 PROPOSAL 11 mills | PRIOR YEAR BUDGET CHANGE % | BUDGET NOTES |
|----------------|---|--------------------|---------------------|-----------------------|----------------------|------------------------|------------------------|----------------------------|--|
| 01-444-317 | Market House, Contracted Services | 13,000 | 5,654 | 7,500 | 7,500 | 7,500 | 7,500 | -42.31% | |
| 01-444-318 | Payroll Fees | 200 | 97 | 150 | 150 | 150 | 150 | -25.00% | |
| 01-444-321 | Market House, Phone & Internet | 3,000 | 2,914 | 3,900 | 3,900 | 3,900 | 3,900 | 30.00% | |
| 01-444-340 | Market House, Advertising | 10,000 | 664 | 7,000 | 7,000 | 7,000 | 7,000 | -30.00% | |
| 01-444-361 | Market House, Electrical Usage | 9,900 | 10,066 | 13,500 | 13,500 | 13,500 | 13,500 | 36.36% | |
| 01-444-362 | Market House, Natural Gas Usage | 13,520 | 7,210 | 11,000 | 11,000 | 11,000 | 11,000 | -18.64% | kitchen and entire market house |
| 01-444-366 | Market House, Water & Sewer Usage | 4,400 | 3,423 | 4,600 | 4,600 | 4,600 | 4,600 | 4.55% | |
| 01-444-373 | Market House, Maintenance of Building | 12,360 | 4,876 | 10,000 | 10,000 | 10,000 | 10,000 | -19.09% | |
| 01-444-430 | Market House, Property Tax Expense | - | | | | | | | |
| | Subtotal | 154,580 | 95,732 | 150,643 | 150,643 | 150,643 | 150,643 | -2.55% | |
| 450 | Boards and Committees | | | | | | | | |
| 01-450-101 | HARB - Agenda & Minutes Contracted Svcs | 1,500 | | 1,500 | 1,500 | 1,500 | 1,500 | 0.00% | |
| 01-450-301 | Parks & Recreation - Operational | 5,000 | | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | |
| 01-450-401 | Community Programs - Operational | 1,500 | | 1,500 | 1,500 | 1,500 | 1,500 | 0.00% | |
| 01-450-601 | Zoning Hearing Board - Stenographer | 6,000 | 938 | 6,000 | 6,000 | 6,000 | 6,000 | 0.00% | Zoning Hearing Board - Stenographer / Legal Fees |
| 01-450-701 | Civil Service Commission - Operational | 500 | | 500 | 500 | 500 | 500 | 0.00% | |
| 01-450-901 | Planning Commission - Operational | 500 | | 500 | 500 | 500 | 500 | 0.00% | |
| | Subtotal | 15,500 | 938 | 15,000 | 15,000 | 15,000 | 15,000 | -3.23% | |
| 452 | Contributions and Community Investment | | | | | | | | |
| 01-452-505 | Columbia Historic Preservation Society | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | Need to verify |
| 01-452-541 | Mount Bethel Cemetery | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | Need to verify |
| 01-452-544 | Columbia Public Library | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 0.00% | Need to verify |
| 01-452-545 | Columbia United Veterans Council | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 0.00% | Need to verify |
| 01-452-549 | Columbia Cat Action Team | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 0.00% | Need to verify |
| | Subtotal | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 0.00% | |
| 454 | Culture - Parks | | | | | | | | |
| 01-454-372 | Columbia Crossings, Natural Gas Usage | 3,300 | 1,949 | 2,800 | 2,800 | 2,800 | 2,800 | -15.15% | |
| 01-454-373 | Columbia Crossings, Land Sale Inst (OC PG) | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | |
| 01-454-374 | Columbia Crossings, Electrical Usage | 3,850 | 2,557 | 3,500 | 3,500 | 3,500 | 3,500 | -9.09% | |
| 01-454-375 | Columbia Crossings, Water & Sewer Usage | 2,200 | 1,826 | 2,500 | 2,500 | 2,500 | 2,500 | 13.64% | |
| 01-454-376 | Columbia Crossings, Phone | 4,161 | 2,946 | 3,950 | 3,950 | 3,950 | 3,950 | -5.08% | |
| 01-454-377 | Columbia Crossings, Contracted Services | 6,000 | 5,734 | 6,000 | 6,000 | 6,000 | 6,000 | 0.00% | |
| 01-454-378 | Columbia Crossings, Building/Prop Maint. | 5,500 | 7,771 | 35,000 | 35,000 | 35,000 | 35,000 | 536.36% | immediate wood repairs |
| 01-454-379 | Columbia Crossing, Contracted Mgmt Fees | 114,863 | 114,863 | 114,863 | 114,863 | 114,863 | 114,863 | 0.00% | PARTIAL expenditure supported by Cell Tower and LCSWMA |
| 01-454-451 | Maintenance of Parks - Makle Park | 5,000 | 4,687 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | |
| 01-454-452 | Maintenance of Parks - River Park | 3,886 | 2,165 | 3,886 | 3,886 | 3,886 | 3,886 | 0.00% | |
| 01-454-453 | Maintenance of Parks - Locust Park | 6,180 | 3,667 | 5,000 | 5,000 | 5,000 | 5,000 | -19.09% | |
| 01-454-454 | Maintenance of Parks - Veterans Memoria | 3,000 | 3,240 | 3,500 | 3,500 | 3,500 | 3,500 | 16.67% | |
| 01-454-455 | Maintenance of Parks - Rotary Park | 2,575 | 1,705 | 2,575 | 2,575 | 2,575 | 2,575 | 0.00% | |
| 01-454-456 | Maintenance of Parks - Mount Bethel | 500 | | | | | | -100.00% | |
| 01-454-457 | Maintenance of Parks - Town Square | 2,060 | 96 | 2,000 | 2,000 | 2,000 | 2,000 | -2.91% | |
| 01-454-458 | Maintenance of Parks - Zion Hill | 500 | | 500 | 500 | 500 | 500 | 0.00% | |
| | Subtotal | 168,575 | 158,206 | 196,074 | 196,074 | 196,074 | 196,074 | 16.31% | |
| 457 | Recreation - Community | | | | | | | | |
| 01-457-200 | Fireworks Supplies | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 0.00% | new in 2024 - combined effort with Wrightsville |
| | Subtotal | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 0.00% | |
| 471 | Debt Service | | | | | | | | |
| 01-471-217 | Principal-Fulton Bank Bond Refi 2021 | 480,000 | 479,899 | 485,000 | 485,000 | 485,000 | 485,000 | 1.04% | |
| | Subtotal | 480,000 | 479,899 | 485,000 | 485,000 | 485,000 | 485,000 | 1.04% | |
| 472 | Debt Service | | | | | | | | |
| 01-472-217 | Interest-Fulton Bank Bond Refi 2021 | 141,321 | 71,372 | 137,950 | 137,950 | 137,950 | 137,950 | -2.39% | |
| | Subtotal | 141,321 | 71,372 | 137,950 | 137,950 | 137,950 | 137,950 | -2.39% | |
| 491-492 | Other Financing Uses | | | | | | | | |

| ACCOUNT # | ACCOUNT DESCRIPTION | 2024 BUDGET AMOUNT | 2024 YTD as of 9/30 | 2025 PROPOSAL 8 mills | 2025 PROPOSAL 9mills | 2025 PROPOSAL 10 mills | 2025 PROPOSAL 11 mills | PRIOR YEAR BUDGET CHANGE % | BUDGET NOTES |
|--|--------------------------------|--------------------|---------------------|-----------------------|----------------------|------------------------|------------------------|----------------------------|--------------|
| 01-491-001 | Refunds of Prior Year Revenues | 500 | | 500 | 500 | 500 | 500 | 0.00% | |
| | Subtotal | 500 | | 500 | 500 | 500 | 500 | 0.00% | |
| GENERAL FUND (FUND 01) - EXPENDITURES | | 8,634,868 | 5,818,890 | 7,755,032 | 7,755,032 | 7,755,032 | 7,755,032 | -10.19% | |

BUDGET WORKSHEET - CAPITAL FUND (F18)

Budget Year **2025**

| ACCOUNT # | ACCOUNT DESCRIPTION | 2024 BUDGET AMOUNT | 2024 Actual through 9/30 | 2025 Proposed | BUDGET NOTES |
|--|---|--------------------|--------------------------|------------------|--|
| CAPITAL FUND (FUND 18) - REVENUE | | | | | |
| 18-301-001 | Transfer from Fund Balance | (198,725) | | 510,455 | Varies to Budget. |
| 18-341-100 | Interest Income | 65,000 | 65,845.68 | 68,000 | |
| 18-354-100 | DEP recycling Grant | 350,000 | 350,000.00 | | remove for 2025 |
| 18-354-077 | CDBG Funds - 900 & 1000 Chestnut | 200,000 | | 200,000 | 2024 funds not received yet but will be by EOY |
| 18-354-078 | McGinness BIOS Funding | 2,000,000 | | 3,000,000 | will move forward into 2025 |
| 18-354-079 | Makle Park Grant - (DCNR) | 478,300 | | 478,300 | will move forward into 2025 |
| 18-454-082 | PA Local Share Grant (public works building) Gaming Act | 800,000 | | 1,000,000 | will be used for PW building |
| 18-354-081 | 158 River Front Storm System -PA Small Water Grant | 275,000 | | 275,000 | will move forward into 2025 |
| NEW | LSA for Columbia Crossings repairs | | | 200,000 | PLACE HOLDER - grant applied for 2025 |
| CAPITAL FUND (FUND 18) - REVENUE | | 3,969,575 | 415,845.68 | 5,221,300 | |
| CAPITAL FUND (FUND 18) - EXPENDITURES | | | | | |
| 18-410-760 | PD- Portable AED's (3 total) | 5,700 | 5,730 | | prior units purchased more than 10 years ago |
| 18-410-761 | PD-In Car Cameras (2 total) | 18,000 | 16,336 | | outdated equipment |
| New | AEDs | | | 3,880 | |
| New | Mobile Radios | | | 20,000 | |
| New | Patrol laptops | | | 10,000 | |
| 18-430-755 | Grinder Replacement | 508,000 | 509,998 | | remove for 2025 |
| 18-430-610 | Construction Costs Ridge Ave | | 65,555 | 1,500,000 | |
| 18-450-001 | McGinness Airport Development Project | 300,000 | 18,701 | | |
| 18-450-002 | McGinness Airport Development Project | 2,000,000 | 104,993 | 3,000,000 | |
| 18-454-100 | Park Improvements/Upgrades | 30,000 | | | remove |
| 18-465-001 | Columbia River Park - Phase 3 | 10,000 | | | Project on hold |
| 18-465-002 | Makle Park Improvements | 597,875 | | 597,875 | |
| New | Columbia Crossings building repairs | | | 200,000 | |
| 18-480-801 | 200 Block of Union Street Improvements | 300,000 | 12,849 | | 2024 PROJECT |
| 18-480-700 | 800 Block of Chestnut Street | 200,000 | 5,828 | 200,000 | will carry forward into 2025 |
| New | 900 and 1000 block of Chestnut St | | | 200,000 | 2025 CDBG Project |
| CAPITAL FUND (FUND 18) - EXPENDITURES | | 3,969,575 | 674,434 | 5,731,755 | |

Columbia Borough

BUDGET WORKSHEET - ARPA FUND (F21)

BUDGET YEAR **2025**

| ACCOUNT # | ACCOUNT DESCRIPTION | 2024 BUDGET AMOUNT | 2024 TYD through 9/30 | 2025 Budget | BUDGET NOTES |
|---|--|--------------------|-----------------------|-------------|---------------------------|
| ARPA FUND (FUND 21) - REVENUE | | | | | |
| | | | | | |
| 21-351-101 | Transfer to Fund Balance | 574,000 | | | Varies to Budget |
| 21-341-001 | Interest Income | 65,000 | 6,095.00 | | remove |
| ARPA FUND (FUND 21) - REVENUE | | 639,000 | | | |
| ARPA FUND (FUND 21) - EXPENDITURES | | | | | |
| 21-463-670 | River Front Storm System Improvements | 136,000 | 9,604.98 | | remove - grant received |
| 21-463-671 | Shawnee/ Mill St Drainage Improvements | 53,000 | 24,223.00 | | |
| 21-463-672 | APPROVED ARPA Fund Exp - per guidelines | - | | | |
| 21-463-674 | Dual Band Radios - Public Safety | 125,000 | 450.00 | | remove - radios purchased |
| 21-463-676 | Council Room AV System | 25,000 | 23,771.00 | | |
| 21-492-001 | Revenue Loss / Covid-19 Financial Impact | 300,000 | | | |
| ARPA FUND (FUND 21) - EXPENDITURES | | 639,000 | | | |

COLUMBIA BOROUGH
BUDGET WORKSHEET - BOND CAPITAL FUND (F30)
Budget Year 2025

| ACCOUNT # | ACCOUNT DESCRIPTION | 2024 BUDGET AMOUNT | 2024 YTD as of 9/30 | 2025 BUDGET | BUDGET NOTES |
|---|---|--------------------|---------------------|------------------|--------------------------|
| BOND CAPITAL FUND (FUND 30) - REVENUE | | | | | |
| 30-301-001 | Transfer from Fund Balance | 478,500 | | 478,500 | Varies to Budget. |
| 30-354-010 | RACP - Market House Grant Phase I | 1,311,858 | | 1,311,858 | carryover 2025 |
| 30-354-013 | RACP - Market House Grant Phase II | 438,142 | | 438,142 | carryover 2025 |
| 30-354-076 | LCPC - SmartGrowth Trans. Grant,WalnutSt | 867,100 | | 867,100 | carryover 2025 |
| BOND CAPITAL FUND (FUND 30) - REVENUE | | 3,095,600 | | 3,095,600 | |
| BOND CAPITAL FUND (FUND 30) - EXPENDITURES | | | | | |
| 30-401-001 | Transfer to Fund Balance Reserve | - | | | Varies to Budget |
| 30-438-001 | Walnut Street Improvements/Smart Growth | 867,100 | | 867,100 | carryover 2025 |
| 30-444-375 | Market House Improvements (RACP PhaseI) | 1,338,000 | | 1,338,000 | carryover 2025 |
| 30-444-376 | Economic Development Improvements (RACP Phase2) | 890,000 | | 890,000 | carryover 2025 |
| 30-491-001 | Refund of Prior Year Expenditures | 500 | | 500 | Static - \$500.00 |
| BOND CAPITAL FUND (FUND 30) - EXPENDITURES | | 3,095,600 | | 3,095,600 | |

COLUMBIA BOROUGH
BUDGET WORKSHEET - LIQUID FUELS FUND (F35)
 Budget Year 2024

| ACCOUNT # | ACCOUNT DESCRIPTION | 2024 BUDGET AMOUNT | 2024 YTD as of 9/30 | 2025 BUDGET | BUDGET NOTES |
|--|---|--------------------|---------------------|------------------|---|
| HIGHWAY AID FUND (FUND 35) - REVENUE | | | | | |
| 35-301-001 | Transfer from Fund Balance | 531,345 | | \$224,341 | Varies to Budget. |
| 35-341-100 | Interest Income | 40,000 | 45,344 | 45,000 | Average - Actuals* |
| 35-354-030 | Highway Liquid Fuels | 254,010 | 256,014 | 256,014 | Allocation for 2024 |
| 35-354-031 | Turnback Program | 5,720 | 5,720 | 5,720 | Allocation for 2024 |
| HIGHWAY AID FUND (FUND 35) - REVENUE | | 831,075 | | 531,075 | |
| HIGHWAY AID FUND (FUND 35) - EXPENDITURES | | | | | |
| 35-401-001 | Transfer to Fund Balance Reserve | - | | | Varies to Budget. |
| 35-432-200 | Snow & Ice Removal | 19,000 | 5,874 | 19,000 | Contract - 2 years - 2023 and 2024 |
| 35-433-001 | Traffic Control Devices | 12,000 | 4,550 | 12,000 | Average - Actuals* |
| 35-434-001 | Street Lighting - Electrical Usage | 99,075 | 83,171 | 99,075 | Average - Actuals* |
| 35-434-002 | Traffic Lights - Electrical Usage | 9,500 | 5,001 | 9,500 | Average - Actuals* |
| 35-438-010 | ADA Curb Construction | - | 2,710 | | |
| 35-438-245 | Highway Supplies/Aggregates | 6,000 | | 6,000 | Static - \$6,000.00 |
| 35-438-246 | Highway Supplies/Other | 3,000 | | 3,000 | Static - \$3,000.00 |
| 35-438-247 | Highway Equipment Maintenance | 7,500 | | 7,500 | |
| 35-438-740 | Purchase of Hook Lift Truck | 200,000 | | 200,000 | NEW in 2024 |
| 35-354-075 | CDBG 200 Block of Union St Improvements-see fund 18 | 300,000 | | | Project complete |
| 35-354-074 | CDBG Perry and Union | | 11,600 | | |
| 35-439-085 | Current Year Street Improvements | 175,000 | 46,459 | 175,000 | Rename Street Paving and ADA Curb in 2024 |
| HIGHWAY AID FUND (FUND 35) - EXPENDITURES | | 831,075 | | 531,075 | |

