

Leo S. Lutz, Mayor  
Heather Zink, Borough Council President

Evan M. Gabel, Solicitor  
Mark E. Stivers, Borough Manager

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## COLUMBIA BOROUGH COUNCIL – BUDGET MEETING

NOVEMBER 19, 2020 | 7:00 PM

### FINAL AGENDA

*This meeting will be live streamed to the borough's Facebook page. Questions and comments can be emailed to Borough Council President, Heather Zink, [hzink@columbiapa.net](mailto:hzink@columbiapa.net).*

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

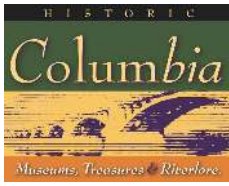
For public comment on items on the agenda, there will be a 3-minute time limit per person per topic)

7. Old Business:
  - a. Consider non-contract employees' raises
8. New Business:
  - a. Review Capital Fund 18 2021 Proposal 2
9. Borough Council Comments
  - a. Council Members
10. Announcement of Next Meeting. At 6:30 PM on November 24, 2020 Council will hold an information session to receive information from its Borough Manager and Solicitor prior to the regularly scheduled meeting at 7:00pm.
11. Adjournment

The following NON-CONTRACTUAL positions were loaded with a 3.0% salary increase :

\*\* Council will need to approve each position and % increase for auditing purposes.

Positional Title	GL Expense Account	2020 Salary	2021 Salary	% Change
Borough Manager Salary	01-401-121	\$ 90,002	\$ 92,702	3.00%
Finance Manager Salary	01-402-120	\$ 63,502	\$ 65,407	3.00%
Code Compliance Manager	01-413-123	\$ 61,818	\$ 63,672	3.00%
Property Inspector P/T	01-413-316	\$ 30,794	\$ 31,718	3.00%
Public Works Manager Salary	01-430-122	\$ 75,005	\$ 77,255	3.00%



*Incorporated 1814 ★ Reincorporated 1866*  
*308 Locust Street, Po Box 509*  
*Columbia, PA 17512*  
*(P) 717-684-2467*  
*(F) 717-684-7764*  
[www.columbiapa.net](http://www.columbiapa.net)

**DRAFT 11/15/2020**

## **CAPITAL FUND**

Fund # 018

Proposal # 2

11/19/2020 Budget Meeting

### **Table of Context**

- Pages 1 :** Full Proposal Chart of Accounts.
- Pages 2 :** Fund Balance Reserve Projection.
- Pages 3 :** 2016 Bond Debt Service Schedule

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

Budget Year **2021**

YTD Effective **10/31/2020**

Approval Required	Quotes
Contractual/Set	

Revenue	3,554,229
Expenses	(3,554,229)
Variance	-

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Averages include prior year actuals and current year actual/budget (Higher amount)  
 \* Averages subject to manual override

ACCOUNT #	ACCOUNT DESCRIPTION	2018		2019		2020		2021			BUDGET NOTES
		ACTUALS	ACTUALS	CURRENT ACTUALS	CURRENT BUDGET	BUDGET PROPOSAL I		BUDGET PROPOSAL II			
						AMOUNT	PRIOR YEAR BUDGET CHANGE %	AMOUNT	PRIOR PROPOSAL CHANGE	PRIOR YEAR BUDGET CHANGE %	
<b>CAPITAL FUND (FUND 18) - REVENUE</b>											
18-301-001	Transfer from Fund Balance	827,010	630,831	-	917,936	734,032	0%	2,961,691	2,227,659	223%	Varies to Budget.
18-341-100	Interest	125,566	115,912	65,288	100,000	80,000	-20%	80,000	-	-20%	Average - Actuals*
18-354-075	DCNR- Columbia River Park PIII Grant	-	-	-	-	-	NA	4,500	4,500	NA	\$45,000 total grant. \$40,500 received to date, \$4,500.00 pending final review.
18-354-076	N ParkSvc-Columbia River Park PIII Grant	-	-	-	-	-	NA	30,000	30,000	NA	National Park Service Grant - \$30,000.00 in total. Pending Confirmation.
18-355-001	PD Body Worn Cameras Grant	-	-	-	-	-	NA	34,452	34,452	NA	1:1 Grant, additional terms TBD
18-360-001	McGinness Airport Development Grant	-	-	-	-	-	NA	1	1	NA	Grant TBD. Placeholder
18-370-001	Parking Improv. Grant (RACP Phase II)	-	-	-	-	-	NA	403,585	403,585	NA	
18-375-001	CDBG - Walnut & 12th Improvements Grant	-	-	-	-	-	NA	100,000	100,000	NA	
18-375-002	CDBG - Walnut & 12th Improvements Grant	-	-	-	-	-	NA	(100,000)	(100,000)	NA	
18-380-001	DCED - Riverfront Storm System Grant	-	-	-	-	-	NA	40,000	40,000	NA	Pa Small Water & Sewer Grant. \$40k in total, project must be \$30k-500k in total.
<b>CAPITAL FUND (FUND 18) - REVENUE</b>		<b>952,576</b>	<b>746,743</b>	<b>65,288</b>	<b>1,017,936</b>	<b>814,032</b>		<b>3,554,229</b>	<b>2,740,197</b>		
<b>CAPITAL FUND (FUND 18) - EXPENDITURES</b>											
18-402-754	AD Scanning and Retention Equipment	-	-	-	-	6,000	NA	6,000	-	NA	Departmental Request
18-402-755	AD New Office Furniture, x7	-	-	-	-	6,500	NA	6,500	-	NA	Departmental Request
18-409-373	Camera Systems - Units & Software	3,429	14,867	13,099	50,000	50,000	0%	50,000	-	0%	Static - \$50,000.00, for upgrades to Borough wide camera systems
18-410-751	Enterprise 2021, Upfront Expense - POLICE	-	-	-	-	27,951	NA	27,952	1	NA	New 2021. One Time Expense. Nonfinanced upfitting expenses
18-410-752	PD Enforcement Parking Ticket System	-	-	-	-	10,000	NA	(10,000)	(10,000)	NA	Rolled into expense account 18-460-001, Parking Improvements
18-410-753	PD New Office Furniture, Squad Room, x5	-	-	-	-	5,000	NA	5,000	-	NA	Departmental Request
18-410-754	PD Vehicle Truck Mounted Modems, x5	-	-	-	-	10,000	NA	10,000	-	NA	Departmental Request
18-410-755	PD Body Worn Cameras (BWC ProgramG)	-	-	-	-	-	NA	68,904	68,904	NA	x19 Total BWC's and x1 Server
18-413-750	Enterprise 2021, Upfront Expense - CODES	-	-	-	-	461	NA	461	-	NA	New 2021. One Time Expense. Nonfinanced upfitting expenses
18-430-752	Enterprise 2021, Upfront Expense - P.W.	-	-	-	-	26,443	NA	26,443	-	NA	New 2021. One Time Expense. Nonfinanced upfitting expenses
18-450-001	McGinness Airport Development Project	-	-	-	-	-	NA	1,535,000	1,535,000	NA	\$1,495MM Purchase Price, Year1 Consulting/Contracting, Legal/Advertising
18-460-001	Parking Improvements (RACP Phasell)	-	-	16,019	19,203	16,019	NA	887,500	871,481	NA	Moved from 30-438-016 (Edmunds Transfer)
18-465-001	Columbia River Park - Phase 3	-	-	1,208	60,000	-	NA	58,792	58,792	NA	
18-471-216	2017 WF Lease, PRIN - Swpr,SnBlr,TLdr	76,455	77,069	79,142	79,142	81,271	3%	81,271	-	3%	Due in April. Final payment in 2022
18-471-217	Principal-Fulton Bank GOB 2016	235,000	408,687	260,000	260,000	270,000	4%	270,000	-	4%	Due in June. Final payment in 2038
18-472-216	2017 WF Lease, INT - Swpr,SnBlr,TLdr	9,018	8,633	6,560	6,560	4,431	-32%	4,431	-	-32%	Due in April. Final payment in 2022
18-472-217	Interest-Fulton Bank GOB 2016	333,060	165,811	323,782	323,925	315,975	-2%	315,975	-	-2%	Due in June & December. Final payment in 2038
18-480-100	Walnut & 12th Improvements	-	-	-	-	-	NA	50,000	50,000	NA	Moved from Fund30. Net Project cost figures are TBD.
18-480-300	Chestnut Street Paving, 800 Block	-	-	-	-	-	NA	50,000	50,000	NA	Moved from Fund30. Net Project cost figures are TBD.
18-480-500	Riverfront Storm System Improvements	-	-	-	-	-	NA	50,000	50,000	NA	Moved from Fund30. Net Project cost figures are TBD.
18-480-600	Shawnee/Mill Street Drainage Improv	-	-	-	-	-	NA	50,000	50,000	NA	Moved from Fund30. Net Project cost figures are TBD.
<b>CAPITAL FUND (FUND 18) - EXPENDITURES</b>		<b>656,962</b>	<b>675,067</b>	<b>699,810</b>	<b>798,830</b>	<b>830,051</b>		<b>3,554,229</b>	<b>2,724,178</b>		

**COLUMBIA BOROUGH  
GENERAL FUND  
FUND BALANCE PROJECTION**

**DRAFT 11/15/2020**

<b>Capital Fund, Fund Balance (Restricted) 10/31/2020</b>	<b>\$ 4,935,490</b>
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<b>01-301-001, Fund Balance Reserve Usage</b>	<b>Amount</b>	<b>Projection - Years</b>	<b>Projection - Months</b>
Proposed 2021, Proposal I	\$ 734,032	6.72	80.69
<b>Proposed 2021, Proposal II</b>	<b>\$ 2,961,691</b>	<b>1.67</b>	<b>20.00</b>

**2016 General Bond (Fund30)**

Fulton Bank/RedTree

Loan# x36032

**Bond Summary**

Interest Total	\$	4,897,411.41	
Principal Total		9,735,000.00	
	<b>\$</b>	<b>14,632,411.41</b>	<b>Starting Balance</b>
<hr/>			
Interest Paid to Date	\$	1,149,023.83	
Principal Paid to Date		920,000.00	
	<b>\$</b>	<b>2,069,023.83</b>	<b>Payments</b>
<hr/>			
Interest Balance	\$	3,748,387.58	
Principal Balance		8,815,000.00	
	<b>\$</b>	<b>12,563,387.58</b>	<b>Remaining Balance</b>

**Amortization Schedule**

Due Date	Principal	Interest	Semi-Annual Amount	Annual Amount	Loan Balance
<b>START</b>	9,735,000.00	-	-	-	9,735,000.00
06/15/17	180,000.00	155,016.33	335,016.33		
12/15/17	-	167,280.00	167,280.00	502,296.33	9,555,000.00
06/15/18	235,000.00	167,280.00	402,280.00		
12/15/18	-	165,811.25	165,811.25	568,091.25	9,320,000.00
06/15/19	245,000.00	165,811.25	410,811.25		
12/15/19	-	163,912.50	163,912.50	574,723.75	9,075,000.00
06/15/20	260,000.00	163,912.50	423,912.50		
12/15/20	-	160,012.50	160,012.50	583,925.00	8,815,000.00
06/15/21	270,000.00	160,012.50	430,012.50		
12/15/21	-	155,962.50	155,962.50	585,975.00	8,545,000.00
06/15/22	290,000.00	155,962.50	445,962.50		
12/15/22	-	151,612.50	151,612.50	597,575.00	8,255,000.00
06/15/23	315,000.00	151,612.58	466,612.58		
12/15/23	-	146,887.50	146,887.50	613,500.08	7,940,000.00
06/15/24	330,000.00	146,887.50	476,887.50		
12/15/24	-	141,937.50	141,937.50	618,825.00	7,610,000.00
06/15/25	350,000.00	141,937.50	491,937.50		
12/15/25	-	136,687.50	136,687.50	628,625.00	7,260,000.00
06/15/26	370,000.00	136,687.50	506,687.50		
12/15/26	-	131,137.50	131,137.50	637,825.00	6,890,000.00
06/15/27	395,000.00	131,137.50	526,137.50		
12/15/27	-	124,718.75	124,718.75	650,856.25	6,495,000.00
06/15/28	425,000.00	124,718.75	549,718.75		
12/15/28	-	117,812.50	117,812.50	667,531.25	6,070,000.00
06/15/29	440,000.00	117,812.50	557,812.50		
12/15/29	-	110,112.50	110,112.50	667,925.00	5,630,000.00
06/15/30	470,000.00	110,112.50	580,112.50		
12/15/30	-	101,887.50	101,887.50	682,000.00	5,160,000.00
06/15/31	510,000.00	101,887.50	611,887.50		
12/15/31	-	92,325.00	92,325.00	704,212.50	4,650,000.00
06/15/32	540,000.00	92,325.00	632,325.00		
12/15/32	-	82,200.00	82,200.00	714,525.00	4,110,000.00
06/15/33	580,000.00	82,200.00	662,200.00		
12/15/33	-	70,600.00	70,600.00	732,800.00	3,530,000.00
06/15/34	620,000.00	70,600.00	690,600.00		
12/15/34	-	58,200.00	58,200.00	748,800.00	2,910,000.00
06/15/35	655,000.00	58,200.00	713,200.00		
12/15/35	-	45,100.00	45,100.00	758,300.00	2,255,000.00
06/15/36	705,000.00	45,100.00	750,100.00		

**2016 General Bond (Fund30)**

Fulton Bank/RedTree

Loan# x36032

12/15/36	-	31,000.00	31,000.00	781,100.00	1,550,000.00
06/15/37	750,000.00	31,000.00	781,000.00		
12/15/37	-	16,000.00	16,000.00	797,000.00	800,000.00
06/15/38	800,000.00	16,000.00	816,000.00		
12/15/38	-	-	-	816,000.00	-

<u>\$ 9,735,000.00</u>	<u>\$ 4,897,411.41</u>
Principal	Interest

<u>\$ 14,632,411.41</u>
Annual Amount