

COUNCIL AGENDA

Northumberland Borough Council

*December 2, 2025, Northumberland Borough Meeting Room
6:30 pm*

Council Members and Mayor:

Paul Ruane - Council President, Denise Guilbault - Council Vice-President, Frank Wetzel, Charles "Chuck" Stroup, Winston Ortiz, Timothy Botts, Travis Stevens, Daniel Berard - Mayor

Staff:

Lucas Martsolf, Clifford Kriner, Jeremy Deitrick, Dave Johnston, Rebekah Kline

1. CALL TO ORDER

2. ROLL CALL

3. INVOCATION

4. PLEDGE OF ALLEGIANCE

5. OPENING ANNOUNCEMENTS

- a. A reminder that more information about our community can be found on our website at norrypa.org
- b. The first meeting in January, scheduled for Tuesday, January 6, 2026, will be a reorganizational meeting. The regular council meeting will commence immediately following.
- c. Recognizing Departing Council Members

6. AGENDA APPROVAL

7. PUBLIC COMMENT - AGENDA ITEMS ONLY (Anyone who wishes to make public comment needs to rise, approach the podium, and state their name and address)

8. CONSENT AGENDA

- a. Approval Of Minutes from the November 3, 2025 Council Meeting
- b. Payment of Bills – General Fund - \$117,811.93, Sewer Department - \$129,942.83

9. COUNCIL MEMBER AND MAYOR REPORTS

- a. Does anyone on Council or the Mayor have anything they wish to report outside of their committee assignments?

10. PUBLIC HEARINGS

11. COMMITTEE REPORTS

- a. Finance Committee
- b. Public Safety Committee
 - 1. Priestley Forsyth Memorial Library to use the Second Street Community Center for the Countdown to Noon
- c. Streets Committee
- d. Personnel Committee
- e. Community Development Committee
 - 1. Community Development Chair to serve as the Second Street Community Center Schedule Manager
 - 2. Little League to attend a future Community Development meeting to discuss overseeing Pineknott Park Field
 - 3. Christmas Trees in the Park and Parking Meter Covers
 - 4. The 250th Birthday of America in July 2026
- f. Rules Committee
- g. Shade Tree Commission
- h. Sewer Committee
- i. Any other standing or ad hoc committees established by the Council

12. STAFF REPORTS

- a. Managers' Report Submitted in Council's packet
- b. Solicitor's Report
- c. Chief of Police Report Submitted in Council's packet
- d. Sewer Superintendent Report Submitted in Council's packet
- e. Street Superintendent Report Submitted in Council's packet
- f. NEIC Code Report

13. NEW BUSINESS / REQUESTS FOR COUNCIL ACTION

- a. Motion to approve hiring full-time Public Works Laborer, John Symanski

- b.** Motion to approve the purchase of a shed to replace the current shed at Pineknottter Park Field
- c.** Motion to approve Resolution A-2026 Schedule of Fees and Penalties
- d.** Motion to approve the 2026 Adopted Budget in the amount of \$2,258,709.
- e.** Wellspan/Evangelical Lease, 135 Water Street – Contingent on receipt of lease from Wellspan
- f.** Motion to approve the temporary hourly rate for the Administrative Assistant position

14. OLD BUSINESS

15. CLOSING ANNOUNCEMENTS

16. PUBLIC COMMENTS - NON-AGENDA ITEMS ONLY (Anyone who wishes to make public comment needs to rise, approach the podium, and state their name and address)

17. EXECUTIVE SESSION (IF NECESSARY)

18. ADJOURNMENT

AGENDA ITEM BRIEFING

Agenda Item 8.b

Topic:	Request for approval of payment of bills
Recommended Motion:	Motion to approve the payment of bills
Description:	Payment of bills for November 2025
Justification:	Standard Action. General Fund - \$117,811.93, Sewer Department - \$129,942.83
Impact on Budget:	N/A
Regulatory Considerations:	N/A
Attachment (s):	Yes – List of bills
Recommendation:	Approval
Additional Information:	N/A

Agenda Item 13.a

Topic:	Vote to hire full-time Public Works Laborer, John Symanski
Recommended Motion:	Motion to approve the hiring of John Symanski full-time
Description:	Hiring John Symanski as a full-time laborer
Justification:	This has been reviewed and approved by the Personnel Committee. John Symanski has been a part-time laborer in good standing since May 2025. Mr. Symanski previously worked with the Sewer Department as a laborer and left on good terms. There is a vacant Public Works Laborer position available, and Mr. Symanski is requesting consideration for full-time employment
Impact on Budget:	\$18.03/hour, Projected 2026 wage (3% increase) - \$18.57/hour; plus, benefits and entitlements
Regulatory Considerations:	N/A
Attachment (s):	Yes
Recommendation:	Approval
Additional Information:	N/A

Agenda Item 13.b

Topic:	Consider Shikellamy Little League request to replace an existing shed for Pineknotter Park Field.
Recommended Motion:	Vote to approve Shikellamy Little League to replace the existing shed for Pineknotter Park Field
Description:	This was reviewed and approved by the Community Development committee. The Shikellamy Little League would like to purchase a prefab shed to replace the current shed at Pineknotter Park Field. The Shikellamy Little League will be responsible for the purchase and

	installation of the shed.
Justification:	This was reviewed by the Community Development Committee and recommended to move forward with the motion. The Shikellamy Little League will be responsible for the purchase and installation of the shed and will continue their use of the structure.
Impact on Budget:	N/A
Regulatory Considerations:	N/A
Attachment (s):	None
Recommendation:	Approval
Additional Information:	There is no formal agreement with the Shikellamy Little League and the Borough. The Shikellamy Little League is subject to the same field use rules as everyone else.

Agenda Item 13.c

Topic:	Vote to approve Resolution A-2026 Schedule of Fees and Penalties
Recommended Motion:	Motion to approve Resolution A-2026 Schedule of Fees and Penalties
Description:	Resolution A-2026 Schedule of Fees and Penalties establishes the current Schedule of Fees and Penalties for the Borough.
Justification:	Standard Action
Impact on Budget:	N/A
Regulatory Considerations:	N/A
Attachment (s):	Yes
Recommendation:	Approval
Additional Information:	N/A

Agenda Item 13.d

Topic:	Motion to approve the 2026 Adopted Budget. Total amount for the General Fund is \$2,258,709, Liquid Fuels Fund is \$122,135, and Sewer Department Fund is \$1,926,362.34.
Recommended Motion:	Motion to approve the 2026 Adopted Budget
Description:	The budget has been reviewed and approved by the Finance Committee. Approve the 2026 Adopted Budget in the amount of \$2,258,709 for the General Fund, \$122,135 for the Liquid Fuels Fund, and \$1,926,362.34 for the Sewer Department Fund.
Justification:	Standard Action
Impact on Budget:	N/A
Regulatory Considerations:	As required under state law, it is required that the Borough adopt a budget for all expenditures and revenues for the upcoming year. Under state law the Borough had put open a preliminary budget for inspection for 30 days.
Attachment (s):	Yes
Recommendation:	Approval

Additional Information:	N/A
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Agenda Item 13.e

Topic:	Wellspan/Evangelical Lease, 135 Water St. – contingent on receipt of lease from Wellspan
Recommended Motion:	Motion to approve
Description:	After significant delay and issues with renovating the Prince St. location, Wellspan has agreed to execute a lease for the 135 Water St. location to make it more “permanent”, with the term corresponding with the Service Agreement, which expired in May 2027. Wellspan has paid no rent thus far and prior Borough Manager verbally committed to them that they would not have to until certain renovations are completed. Those renovations were not able to be completed, and we are working on the renovations needed to Water St. We are waiting on the rent they are offering to pay.
Justification:	We need a written lease with the tenant. We have no agreement in place, yet they continue to be housed in the facility.
Impact on Budget:	Revenue on a monthly basis in the amount of \$_____ (TBD, waiting on Wellspan)
Regulatory Considerations:	N/A
Attachment (s):	To be transmitted upon receipt
Recommendation:	Approval, potentially with or without modification
Additional Information:	N/A

Agenda Item 13.f

Topic:	Adjust the temporary hourly rate for the Administrative Assistant
Recommended Motion:	Motion to approve a temporary hourly rate from \$19.67 for the Administrative Assistant to \$23.50.
Description:	Update the temporary hourly rate for the Administrative Assistant.
Justification:	This was reviewed and recommended by the Personnel Committee. The hourly rate must be reflective of the workload and circumstances surrounding the administrative Assistant position.
Impact on Budget:	Stated in the Motion
Regulatory Considerations:	N/A
Attachment (s):	Yes
Recommendation:	Approval
Additional Information:	N/A

COUNCIL MINUTES

Northumberland Borough Council

*November 3, 2025, Northumberland Borough Meeting Room
6:30 pm*

Attendance

Council Members and Mayor:

Paul Ruane - Council President, Denise Guilbault - Council Vice-President, Frank Wetzel, Charles "Chuck" Stroup, Timothy Botts, Travis Stevens, Daniel Berard – Mayor, Melissa Kelso - Solicitor

Staff:

Lucas Martsolf, Clifford Kriner, Jeremy Deitrick, Dave Johnston, Rebekah Kline, Stacy Hommel

Visitors:

*Ed Zack – Susquehanna Accounting and Consulting Services, Harrisburg, PA
Rick Dandes – Daily Item
Dave and Judy Duke – address unknown
Craig Stiely – address unknown
Fran Bogovich – address unknown
Bob Hynick – 270 Madison Avenue
Patti Gessner – 514 Duke Street
Anthony Nickey – 445 Front Street
Braley Woodring – Point Township
Kody Hummel - Sunbury*

Call to Order

Council President Ruane called the meeting to order at 6:29 PM. The Pledge of Allegiance was recited, and invocation was given by Mayor Berard.

Roll Call

Council Members Present: Councilman Ruane, Councilwoman Dr. Guilbault, Councilman Wetzel, Councilman Stroup, Councilman Botts, Councilman Stevens. Absent: Councilman Ortiz.

Opening Announcements

Council President Ruane reminded attendees that more information about our community can be found on the Borough's website at www.norrypa.org.

Councilwoman Dr. Guilbault honored and recognized the veterans serving on council on staff and in our community. Veterans present include Council President Ruane, Mr. David Johnston, Ms. Patti Gessner, Mr. Rick Dandes; veterans absent include Councilman Ortiz. Council President Ruane stated that he served four

years in the Coast Guard from 1959 to 1963, when nothing happened. He gave a heart felt thank you to all combat veterans. Mayor Berard presented a card to Council President Ruane and Councilman Ortiz.

Agenda Approval

A motion was made by Councilman Wetzel, seconded by Councilman Stoup and passed unanimously to approve the meeting agenda.

Public Comment – Agenda Items Only

Mr. Rick Dandes from the Daily Item asked how the proposed budget for 2026 compares to last year, and what is the largest projected expense. Council President Ruane stated that the Borough is coming up a little short. Administrative Assistant Kline noted that Mr. Ed Zack from Susquehanna Accounting and Consulting Services created the preliminary budget for the Borough. Mr. Zack will be giving a brief presentation on the budget and will answer Mr. Dandes' questions at that time.

Consent Agenda

A motion was made by Councilwoman Dr. Guilbault and seconded by Councilman Wetzel and unanimously passed to approve the minutes for the October 7, 2025 meeting.

A motion was made by Councilman Botts and seconded by Councilwoman Dr. Guilbault. The motion passed unanimously to pay the bills. Bills to be paid from the General Fund totaled \$100,839.03, Parking Meter Fund totaled \$3,893.41, Parks and Recreation Fund totaled \$5,306.00, and Waste Water Fund totaled \$126,269.24.

Council Members and Mayor Reports

Councilman Stroup thanked the members of the Fire Police and everyone involved for all their work with the Halloween Parade and Trick-or-Treating. It was nice seeing the community come together.

Public Hearings

None

Committee Reports

Finance – Councilman Botts informed everyone that at the last meeting covered the preliminary operating budget for the General Fund and the Liquid Fuels Fund. The request for proposal for auditing services for 2024 was also discussed.

Public Safety – Nothing to report.

Streets – Nothing to report.

Personnel – Nothing to report.

Community Development – Councilman Stevens reported that the Second Street Community Center is moving forward with developing procedures and policies for rentals of the gym and is expecting it to be available in 2026.

Councilman Stevens has been in preliminary discussion with the Shikellamy Little League about assuming responsibility and providing upgrades for Pineknott Park Baseball Field.

The Little League would be proposing upgrades to the field, at their expense, in exchange for them overseeing the field, similar to how they manage the Acorn Little League Field.

Rules - Nothing to report.

Shade Tree Commission – Nothing to report

Sewer Committee – Councilman Stroup stated the Sewer Department would have two motions, including the preliminary budget for 2026 and purchasing phosphors credits. Councilman Stoup inadvertently made a motion to vote on approval of the preliminary budget for 2026. Council President Ruane allowed the motion to be made out of order, Councilman Wetzel seconded the motion, and it passed unanimously.

Councilman Stoup made a motion to vote on the approval of the purchase of 850 total Phosphors credits from the University Area Joint Authority (UAJA) at a cost of \$10 per credit. Councilman Wetzel seconded, and the motion was approved unanimously.

Any other standing or ad hoc committees established by the Council – Nothing to report

Staff Reports

Manager's Report – Submitted in Council's packet

Solicitor's Report – The written report was submitted in Council's packet, and the agenda items are to be discussed. If there are any questions, please let Solicitor Kelso know.

Chief of Police Report - Submitted in Council's packet

Sewer Superintendent Report - Submitted in Council's packet

Street Superintendent Report - Submitted in Council's packet

NEIC Report – Mrs. Kline, Borough Administrative Assistant, read the NEIC report for the month of October. During the month: 2 Zoning Permits were issued, \$100.00 permit fees collected, 4 Building Permits issued, \$2,043.00 permit fees collected, 1 Street Cut permits issued, \$700.00 permit fees collected, 1 complaint received, 1 code violation investigated. There were 0 citations issued. There was 1 Quality of Life tickets issued, 1 Rental Inspections completed and \$75.00 in inspection/license fees collected. 1 Council Meeting and 1 Zoning/Planning meeting attended. There are 2 zoning hearings scheduled for November 12, 2025, at 5:30PM for 309 Water Street and 454 Fourth Street. Advertisements for the hearings were run on October 28, 2025, and November 4, 2025.

New Business/Request for Council Action

Motion to approve the 2026 Preliminary Operating Budget for the General Fund and Liquid Fuels Fund

Mr. Ed Zack from Susquehanna Accounting and Consulting Services presented the 2026 Preliminary Operating Budget for the General Fund, and answered the questions asked by Mr. Dandes. The operating budget is approximately \$2.2 million. There were some assumptions in the budget which include a 3% raise for all employees, increased funding for insurances and

an 8% increase for electric. Government is a service bureau, so the highest part of the budget is personnel wages, with the second highest expense being general liability insurance. A motion was made by Councilman Stroup, seconded by Councilman Wetzel to approve the 2026 Preliminary Operating Budget for the General Fund and Liquid Fuels Fund. The motion was approved unanimously.

Motion to approve the 2026 Preliminary Operating Budget for the Sewer Department

The motion was voted on and carried during the Sewer Committee report.

Motion to approve the proposal from auditing services from Klacik and Associates, P.C. for auditing services of fiscal year 2024

Klacik and Associates, P.C. provided a request for proposal for auditing services totaling \$20,000. Councilman Wetzel made a motion, seconded by Councilman Botts, and unanimously approved to accept the proposal.

Motion to approve and adopt the Northumberland Borough Job Description Handbook

A motion was made by Councilwoman Dr. Guilbault, seconded by Councilman Stevens and unanimously passed to approve the Northumberland Borough Job Description Handbook.

Motion to approve the purchase of 580 total Phosphors credits from the university Area Joint Authority (UAJA) at a cost of \$10 per credit

The motion was voted on and carried during the Sewer Committee report.

Motion to approve the Snyder Severance Agreement as presented

Solicitor Kelso provided Council with the severance agreement for Mr. Todd Snyder. A motion to approve the severance agreement was made by Councilwoman Dr. Guilbault, seconded by Councilman Stroup and unanimously passed.

Old Business

None

Closing Announcements

None

Public Comments - Non-Agenda Items Only

Mrs. Judy Duke addressed council about the street condition in front of their house on Woodrow Avenue. They called the office and complained in the past and were told the road would need to be milled and repaved to fix it. Council President Ruane advised that there is only so much that can be repaired with the funding we receive and advised this will be added to the list for paving in 2026.

Monday, November 3, 2025
Council Meeting

BOROUGH OF NORTHUMBERLAND

Executive Session

Council adjourned for executive session at 6:53PM, and resumed at 7:38PM with voting not needed.

Adjournment

The meeting adjourned at 7:38PM.

Respectfully submitted,

Rebekah Kline
Assistant Secretary/Assistant Treasurer

DATE	DESCRIPTION	FINANCIAL ACCOUNT	AMOUNT	
GENERAL FUND				
Adobe Associates				
12/11/2025	Adobe for PD	410.D.210 Supplies - General	\$ 305.15	
				\$ 305.15
Advance Auto Parts				
11/12/2025	DEF Fluid, Anti Freeze	437.374 Equipment M/R	\$ 71.18	
				\$ 71.18
Amazon				
11/5/2025	Paper, Labels, Tape	406.210 Office Supplies	105.93	
				\$ 105.93
AT&T FirstNet				
10/31/2025	Streets 1639	430.D.320 Telephone	\$ 43.51	
10/31/2025	WW 0210	130.083 WW Receivable	\$ 37.73	
10/31/2025	Streets 6037	430.D.320 Telephone	\$ 37.73	
10/31/2025	WW 1972	130.083 WW Receivable	\$ 37.73	
10/31/2025	PD 6318	410.D.321 Telephone	\$ 48.59	
10/31/2025	PD 6368	410.D.321 Telephone	\$ 48.59	
10/31/2025	WW 3173	130.083 WW Receivable	\$ 37.73	
10/31/2025	WW 7737	130.083 WW Receivable	\$ 37.73	
10/31/2025	WWTP 5748	130.083 WW Receivable	\$ 39.77	
				\$ 369.11
Barbara Kistner				
11/10/2025	Refund of Little House Expenses	409.LH.373 Maintenance	\$ 103.44	
				\$ 103.44
Capital Blue Cross				

11/15/2025	December	410.B.196 Health Insurance	\$	32,795.72	\$ 32,795.72
Central Penn Bank and Trust					
10/31/2025	Backhoe Loan	472.400 Loan Interest	\$	16,502.94	
11/14/2025	Stop Payment - Check 93832	406.390 Bank Fees	\$	35.00	\$ 35.00
Clifford Kriner					
11/30/2025	November Cell Reimbursement	410.B.325 Mobile Reimb	\$	30.00	
11/25/2025	Medical Reimbursement	410.B.196 Health Reimbursement	\$	110.00	\$ 140.00
Cole's Hardware					
10/29/2025	Batteries, Trash Bags	430.D.220 Supplies	\$	28.48	
11/1/2025	Supplies for projector in Savidge Room	409.CC.209 Operating Supplies	\$	73.21	
11/3/2025	Fly Trap, Lighter, Digging Bar	430.D.220 Supplies	\$	65.96	\$ 167.65
Commonwealth of Pennsylvania (FS)					
11/10/2025	Headset Payment for Credit	410.D.238 Uniforms/Equipment	\$	120.00	\$ 120.00
Compu-Gen Technologies					
11/18/2025	December Data Protection	410.D.450 Contracted Services	\$	251.00	
10/29/2025	New computers for PD	410.D.700 Capital Purchases	\$	5,580.96	\$ 5,831.96
Conboy Excavating					
11/11/2025	Concrete Block for Salt Storage	432.183 Supplies	\$	3,200.00	\$ 3,200.00

Craig Harter				
10/22/20025	Work Hoodies	430.B.191 Clothing Allowance	\$	42.48
11/30/2025	November Mobile	430.B.324 Mobile Reimb	\$	30.00
				\$ 72.48

Daily Item				
11/4/2025	Public Notices - Zoning Hearing	406.341 Advertising	\$	359.40
10/22/2025	Planning Commission Meeting Notice	406.341 Advertising	\$	77.20
				\$ 436.60

David Johnston				
11/5/2025	Prescription Reimbursement	430.B.196 Health Insurance	\$	55.67
11/18/2025	Prescription Reimbursement	430.B.196 Health Insurance	\$	34.74
11/30/2025	November Mobile	430.B.324 Mobile Reimb	\$	30.00
				\$ 120.41

Debit Card				
11/13/2025	Transfer of Funds	392.000 Interfund Transfer GF	\$	500.00
				\$ 500.00

Edward Cope				
11/30/2025	November Cell Reimbursement	410.B.325 Mobile Reimb	\$	30.00
				\$ 30.00

Hill, Turowski, James & Lehman, LLP				
11/19/2025	Zoning Hearing Board	414.400 Zoning Hearing Board	\$	185.00
				\$ 185.00

Hilly Ridge Sales and Service				
10/13/2025	Hustler Service	437.374 Equipment M/R	\$	209.39
11/14/2025	Hustler Service	437.374 Equipment M/R	\$	549.46
				\$ 758.85

I. Ray Zimmerman

10/30/2025 Lights at Salt Pit	409.G.373 Building M/R	373.84
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10/30/2025 Work at Ambulance Building	409.FP.373 Maintenance	\$ 5,410.54
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\$ 5,784.38

Kayla Stavelly

11/10/2025 Security Deposit Refund	250.000 GF Security Deposit	\$ 100.00
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\$ 100.00

Kayleigh Klink

11/10/2025 Security Deposit Refund	250.000 GF Security Deposit	\$ 100.00
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\$ 100.00

Keaton Zarr

11/30/2025 November Cell Reimbursement	410.B.325 Mobile Reimb	\$ 30.00
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\$ 30.00

Keystone Municipal Solutions

11/20/2025 Borough Manager Services	406.450 Contracted Services	\$ 8,049.44
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\$ 8,049.44

Kratzer Oil Co

11/20/2025 Diesel Fuel	430.D.231 Vehicle Fuel	\$ 635.06
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\$ 635.06

Lowe's

11/4/2025 Garbage Bags, Tools	430.D.220 Supplies	\$ 85.44
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11/12/2025 LED Trees for Xmas in Park	457.E.216 Supplies (Events)	\$ 322.05
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11/14/2025 Rakes, Shovel	430.D.220 Supplies	\$ 99.67
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\$ 507.16

Matthew Lauver

11/30/2025	November Cell Reimbursement	410.B.325 Mobile Reimb	\$	30.00
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\$	30.00
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Michael Vognetz

11/30/2025	November Cell Reimbursement	410.B.325 Mobile Reimb	\$	30.00
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\$	30.00
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NAPA

2/28/2025	Finance Charge	437.375 Vehicle M/R	\$	0.57
10/31/2025	Glue for Car Camera	410.D.375 Maing. & Repairs Vehicle	\$	8.99

\$	9.56
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Northumberland Volunteer Firefighters' Relief Association

11/17/2025	VF Relief State Aid	411.000 VFRelief State Aid Payout	\$	20,720.92
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\$	20,720.92
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PA One Call System

10/31/2025	October	430.D.450 Contracted Services	\$	40.28
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\$	40.28
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PA American Water

11/4/2025	Hydrants - October	411.H.380 Hydrant Rental	\$	1,851.66
11/14/2025	PKP Oct/Nov	454.PB.366 Water	\$	19.35
11/17/2025	KSP Oct/Nov	454.KS.369 KSP Water	\$	19.35
11/17/2025	2CC Oct/Nov	409.CC.366 Water	\$	49.82
11/18/2025	Garage Oct/Nov	409.G.366 Water	\$	28.87
11/17/2025	Little House Oct/Nov	409.LH.366 Water	\$	19.35
11/14/2025	Ambulance Bldg Oct/Nov	409.FP.366 Water	\$	44.10

\$	2,032.50
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Pennsylvania Police Accreditation Coalition

11/14/2025 PD Accreditation Membership	410.D.420 Professional Dues	\$	225.00	\$ 225.00
PenSoft				
11/4/2025 Payroll Software	406.450 Contracted Services	\$	61.00	\$ 61.00
PPL				
10/29/2025 Street Lights - October	434.361 SL Electricity	\$	4,391.11	
11/4/2025 PKP Ballfield Lights - October	454.PB.361 Electricity	\$	489.88	
11/5/2025 2CC - October	434.361 SL Electricity	\$	495.51	
11/7/2025 Little House Electric - October	409.LH.361 Electricity	\$	70.03	
11/7/2025 Downtown Street Lights - October	434.361 SL Electricity	\$	75.03	
11/7/2025 EMS Building - October	409.FP.361 Electricity	\$	140.37	
11/7/2025 KSP October	454.KS.371 KSP Electric	\$	35.67	
11/7/2025 King St Traffic Light - October	433.360 Electricity	\$	37.89	
11/7/2025 Duke & Water TS October	433.360 Electricity	\$	57.23	
11/11/2025 Ambulance Building - October	433.360 Electricity	\$	28.54	
11/19/2025 Pool Building - October	409.PB.361 Electricity	\$	26.05	
11/19/2025 Garage - October	409.G.360 Electricity	\$	112.71	\$ 5,960.02
Rachel Shear				
11/30/2025 November Cell Reimbursement	410.B.325 Mobile Reimb	\$	30.00	\$ 30.00
Rebekah Kline				
11/30/2025 November Cell Reimbursement	405.324 Mobile Reimb	\$	30.00	\$ 30.00
Rekor				
11/5/2025 1 year Contract LPR	410.3D.450 Contracted Services	\$	1,710.00	

\$ 1,710.00

Sam's Club

11/4/2025 Cleaning Supplies	409.CC.220 Operating Supplies	105.15
11/18/2025 Toilet Paper, Garbage Bags, Batteries	Split	\$ 77.27

\$ 182.42

Service Electric Cablevision

11/25/2025 Internet Garage	430.D.450 Contracted Services	\$ 381.45
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\$ 381.45

Seth Yoder Construction

11/19/2025 Sealt Storage at Garage	430.D.740 Capital Purchases	\$ 11,990.00
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\$ 11,990.00

Stacy Hommel

11/10/2025 Medical Reimbursement	410.B.196 Health Insurance	\$ 464.00
11/30/2025 November Cell Reimbursement	410.B.325 Mobile Reimb	\$ 30.00

\$ 494.00

SolaDrive

11/7/2025 Odoo - November	406.450 Contracted Services	\$ 55.00
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\$ 55.00

Star Mechanical

11/7/2025 Little House Service	409.LH.373 Maintenance	\$ 160.00
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\$ 160.00

Sunbury Motor Company

10/27/2025 16 Ram 5500 Fuel Filter	437.375 Vehicle M/R	\$ 287.46
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\$ 287.46

Surplus Outlet

11/6/2025 Water	430.D.220 Supplies	\$	26.91	\$ 26.91
Susquehanna Accounting and Consulting Solutions				
10/31/2025 2026 Budget	406.450 Contracted Services	\$	5,767.70	\$ 5,767.70
Susquehanna Fire Protection Company				
11/11/2025 Garage - Change Lock	430.D.450 Contract Services	\$	157.00	\$ 157.00
Teamsters Local Union 764				
11/10/2025 Dues November	218.20 Dues Teamsters	\$	47.00	\$ 47.00
Technology Enterprise Group				
11/24/2025 2026 MACH Licenses	410.D.450 Contracted Services	\$	1,260.00	\$ 1,260.00
The Dust Butlers				
11/2/2025 October Cleaning	409.CC.440 Contracted Cleaning	\$	500.00	\$ 500.00
Thee Tree Farm				
11/19/2025 Christmas Trees for KSP	457.E.216 Supplies (Events)	\$	225.50	\$ 225.50
Todd Snyder				
11/6/2025 Severance Pay	430.A.112 Full Time	\$	1,740.30	\$ 1,740.30
Tulpehocken Mountain Spring Water				

10/31/2025 PD Water	410.D.450 Contracted Services	\$	17.98	\$ 17.98
UGI				
11/18/2025 Garage	409.G.362 Natural Gas	\$	33.60	
11/18/2025 Little House	409.LH.362 Natural Gas	\$	48.47	
11/18/2025 EMT Building	409.FP.362 Natural Gas	\$	127.36	
11/18/2025 2CC	409.CC.362 Natural Gas	\$	87.58	\$ 297.01
UpSafety c/o T2 Systems Inc				
10/31/2025 Mailed Notices	410.D.450 Contracted Services	\$	24.00	\$ 24.00
Verizon				
10/24/2025 Garage Phone	430.D.320 Telephone	\$	99.20	\$ 99.20
Washington National				
11/1/2025 November 2025	233.002 Washington National	\$	240.70	\$ 240.70
Weavers Tire Service				
11/18/2025 Fire Police Tires	419.375 Equipment	\$	260.00	
11/24/2025 Winter tires and Oil Change - Car 3	410.D.250 Tires & Tubes	\$	844.59	
11/24/2025 Winter tires switched on Car 1	410.D.250 Tires & Tubes	\$	67.80	\$ 1,172.39
Zito Business				
11/1/2025 Internet/Phones November	Split	\$	472.11	\$ 472.11

TOTAL GENERAL FUND	\$	117,031.93
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Northumberland Borough Sewer Department

Transaction List by Vendor

November 3 - 30, 2025

8:32 AM

11/26/2025

	Type	Date	Num	Memo	Split	Amount
American Water	Bill	11/01/2025	4000315726	1635 records @ .0507 ea	-SPLIT-	
Borough of Northumberland	Bill	11/02/2025		payroll paydate 11/7/25	-SPLIT-	-4,362.11
	Bill	11/09/2025		payroll paydate 11/14/25	-SPLIT-	-4,650.09
	Bill	11/16/2025		payroll paydate 11/21/25	-SPLIT-	-5,288.56
	Bill	11/23/2025		payroll paydate 11/26/25	-SPLIT-	-4,813.96
	Bill	11/25/2025		reimbursement for insurance stipend Bloom and Pehowic	487.400 · Health Insurance Stipend	-1,317.62
Bryan R. Bloom	Bill	11/17/2025		work apparel	429.238 · Clothing Allowance	-59.17
	Bill	11/17/2025		December cell phone reimbursement	429.324 · Cell Phone Reimbursement	-30.00
Buckman's Inc.	Bill	11/07/2025	900823	229 gallons of Hypochlorite solution	429.222 · Chemicals	-874.01
	Bill	11/20/2025	901338	150 gallons of Hypochlorite solution	429.222 · Chemicals	-582.50
Central Penn Bank & Trust	Bill	11/06/2025		10 bills collected @ \$.15 ea	405.391 · Bill Collection	-1.50
Cole's Hardware	Bill	11/17/2025		hoses and rubberized undercoat-acct credit of \$12.68	429.220 · Materials & Supplies	-130.77
Gempler's	Bill	11/18/2025	4625517	gloves,worklight, work boots, snow pusher , other supplies	429.220 · Materials & Supplies	-708.80
Hometown Disposal	Bill	10/31/2025	6745537	dumpster charge	429.367 · Refuse	-125.91
	Bill	10/31/2025	6749100	sludge removal	429.365 · Sludge Disposal	-276.26
Jason Alexander	Bill	11/17/2025		December cell phone reimbursement	429.324 · Cell Phone Reimbursement	-30.00
Jeremy Deitrick	Bill	10/07/2025		deductible reimbursement (pd 10/7/25)	405.198 · Other Benefits	-275.00
	Bill	11/12/2025		copay reimbursement	487.100 · Health Insurance	-50.00
	Bill	11/17/2025		copay reimbursement	487.100 · Health Insurance	-40.00
	Bill	11/17/2025		December cell phone reimbursement	429.324 · Cell Phone Reimbursement	-30.00
Keystone Municipal Solutions	Bill	11/20/2025	5440862	Sewer 1/2 of Interim Boro Manager costs	429.318 · System Services (Contracted)	-8,049.44
Kratzer Oil	Bill	10/31/2025	277907, 933	gas	429.231 · Vehicle - Gas	-118.01
Lycoming County Resource Management	Bill	11/04/2025	2481140	15.04 tons of sludge removed	429.365 · Sludge Disposal	-601.60
	Bill	11/18/2025	2484110	15.15 tons of sludge removed	429.365 · Sludge Disposal	-606.00
Metiri Analytical Group, LLC	Bill	10/02/2025	PA5002243	collection dates 8/13/25-9/10/25	429.316 · Laboratory Fees	-2,370.60
	Bill	10/10/2025	PA 5002346	collection date9/11/25-9/18/25	429.316 · Laboratory Fees	-832.20
	Bill	11/03/2025	PA5002557	collection date 10/15/25	429.316 · Laboratory Fees	-263.40
	Bill	11/25/2025	PA5002531	collection dates 9/24/25-10/9/25	429.316 · Laboratory Fees	-1,866.00
PA Department of Environmental Protection	Bill	11/17/2025	7436761/1443296	annual permit NPDES for major sewage facility	429.420 · Dues, Subscriptions, Membership	-3,750.00

	Type	Date	Num	Memo	Split	Amount
Pace Analytical Services, LLC	Bill	10/30/2025	2530642482	samples taken 10/15/25	429.316 · Laboratory Fees	-324.20
	Bill	10/30/2025	2530642582	samples taken 10/156/26	429.316 · Laboratory Fees	-324.20
	Bill	11/06/2025	2530644148	samples taken 10/22/25	429.316 · Laboratory Fees	-324.20
	Bill	11/07/2025	2530644311	samples taken 10/23/25	429.316 · Laboratory Fees	-324.20
	Bill	11/12/2025	2530645003	samples taken 10/29/25	429.316 · Laboratory Fees	-324.20
	Bill	11/12/2025	2530645014	samples taken 10/30/25	429.316 · Laboratory Fees	-324.20
	Bill	11/20/2025	2530646758	samples taken 11/5/25	429.316 · Laboratory Fees	-366.70
	Bill	11/24/2025	2530647647	samples taken 11/6/25	429.316 · Laboratory Fees	-324.20
PAWC	Bill	11/17/2025	1024-210036994468	QSPS	429.366 · Utility - Water	-221.19
	Bill	11/17/2025	1024-210036994550	Plant	429.366 · Utility - Water	-216.09
PA One Call	Bill	10/31/2025	1125453	October calls	429.317 · PA One Call Service	-36.49
PenTeleData	Bill	11/10/2025	B4797720	telephone/broadband	405.321 · Telephone/ Internet	-205.23
PennVest	ACH	11/01/2025		November payment	-SPLIT-	-66,919.69
PPL Electric Utilities	Bill	11/05/2025	92030-56016	Emmanuel	429.361 · Utility - Electric	-31.49
	Bill	11/07/2025	88777-44000	Plant	429.361 · Utility - Electric	-8,744.48
	Bill	11/14/2025	25730-48005	Resilite	429.361 · Utility - Electric	-42.43
	Bill	11/14/2025	98926-12000	QSPS	429.361 · Utility - Electric	-1,249.51
Quality Print Shop	Bill	10/28/2025	34043	#10 envelopes	405.210 · Office Supplies	-110.00
	Bill	11/05/2025		fold sewer bills	405.391 · Bill Collection	-60.00
Sunbury Motors	Bill	10/29/2025	7016073	inspection and repairs to '96 Ram	429.455 · Vehicle Expenses	-351.02
Susquehanna Fire Protection	Bill	11/24/2025	12496949	Annual fire extinguisher maintenance	429.318 · System Services (Contracted)	-663.43
Susquehanna Accounting	Bill	10/31/2025	2025309	accounting and technical service	429.310 · Professional Services	-5,767.70
The Dust Butlers	Bill	11/02/2025	3200	cleanng services October	429.310 · Professional Services	-130.00
	Bill	12/01/2025		cleanng servicesNovember	429.310 · Professional Services	-130.00
Tulpehocken Spring Water	Bill	11/10/2025	38779	water	405.229 · Water/Food - Human Consumption	-27.00
Verizon	Bill	10/28/2025	558-131-679-0001-81	telephone/internet	405.321 · Telephone/ Internet	-74.09
Verizon Wireless	Bill	11/18/2024	6128841106	telephone/internet	405.321 · Telephone/ Internet	-91.08
Visa	Bill	11/18/2025	6654	bank deposit books and Solordrive reimbursed by Boro	-SPLIT-	-193.38
William E. Pehowic	Bill	11/17/2025		December cell phone reimbursement	429.324 · Cell Phone Reimbursement	-30.00
GRAND TOTAL						-130033.91

STAFF REPORTS

Monthly Report

TO: Council Members

FROM: Interim Borough Manager, Lucas Martsolf

DATE: November 26, 2025

SUBJECT: Monthly Report

Dear Council,

1. General Administration & Daily Operations

Throughout November, I maintained daily contact with Borough staff to provide guidance, answer operational questions, and ensure continuity of essential municipal functions. This included workflow oversight, assistance with administrative tasks, and direct support for staff as they continue adjusting to revised processes and expectations.

In addition, I engaged with several residents regarding ongoing concerns, service questions, and general inquiries about Borough operations. These discussions continue to help inform our priorities and ensure responsiveness to community needs.

2. 2026 Budget – Adopted Version Completed

The **Adopted 2026 Budget** has been fully completed and is included in your meeting packet.

This adopted version is **significantly more descriptive and user-friendly** than the preliminary budget approved by Borough Council last month. The goal of the expanded narrative, clearer fund explanations, and enhanced formatting is to make the final budget easier for residents, staff, and elected officials to understand.

This adopted version will also form the foundation for the Borough's upcoming year-end communications and audit preparation.

3. Audit Preparation – Project Kickoff

This month, staff and I initiated the **2025 Audit Project Kickoff**.

Key actions completed:

- Reviewed the auditor's preliminary document request list
- Identified items needing to be located, updated, or recreated

- Began gathering financial documents, ledger information, bank records, and supporting files
- Established an internal timeline to ensure the Borough is prepared for the formal audit process
- Coordinated with Klasick Associates on initial expectations

This early start is necessary given the Borough's historical reporting gaps and is intended to minimize complications once the audit work officially begins.

4. Staff Coordination & Internal Improvements

During November, staff and I continued strengthening communication, consistency in office operations, and the Borough's internal controls. This includes:

- Ensuring bill payments and administrative workflow remain on track
- Reviewing incoming correspondence and tracking follow-up items
- Identifying several areas where current processes can be modernized or clarified

These efforts will inform the Borough's 2026 administrative priorities, including policy development, financial procedures, and staff training.

5. Looking Ahead

December will focus on:

- Supporting adoption and implementation of the 2026 Budget
- Continuing audit preparation and document collection
- Advancing internal policy development
- Addressing operational questions from staff
- Maintaining regular engagement with residents and community stakeholders

Sincerely,

Interim Borough Manager
Lucas Martsolf

**Borough of Northumberland
Bank Balances**

2022 Bank Balances												
	January	February	March	April	May	June	July	August	September	October	November	December
General Fund					\$ 657,279.25	\$ 551,771.97	\$ 512,742.17	\$ 494,580.39	\$ 545,492.55	\$ 452,810.13	\$ 379,246.77	\$ 342,221.28
Liquid Fuels					\$ 178,543.83	\$ 178,655.15	\$ 178,864.67	\$ 179,176.10	\$ 178,196.02	\$ 178,633.07	\$ 121,402.23	\$ 121,799.78
Parking Meter Fund					\$ 2,451.63	\$ 2,513.19	\$ 2,866.36	\$ 3,031.57	\$ 5,037.39	\$ 5,169.99	\$ 6,082.02	\$ 6,297.55
Parks & Recreation					\$ 58,536.50	\$ 63,945.45	\$ 64,350.36	\$ 64,633.18	\$ 64,754.82	\$ 64,923.66	\$ 65,113.70	\$ 65,326.92
River Valley Training Center					\$ 1,981.75	\$ 1,982.99	\$ 1,985.32	\$ 1,998.78	\$ 1,992.52	\$ 1,997.41	\$ 2,003.26	\$ 2,009.82
ARP (Rescue Plan)							\$ 1,199,390.50	\$ 1,201,478.82	\$ 1,393,339.55	\$ 1,396,756.90	\$ 1,400,845.46	\$ 1,405,432.71
General Contingency					\$ 362,523.97	\$ 362,750.01	\$ 174,306.94	\$ 174,610.43	\$ 174,939.05	\$ 175,368.11	\$ 175,881.44	\$ 176,457.39
Debit Card Account					\$ 1,754.10	\$ 5,532.39	\$ 4,849.62	\$ 3,231.61	\$ 2,219.16	\$ 878.66	\$ 1,572.65	\$ 1,066.20
Adams Insurance Escrow					\$ 6,704.16	\$ 6,708.34	\$ 6,716.21	\$ 6,727.90	\$ 6,740.56	\$ 6,757.09	\$ 6,776.87	\$ 6,799.06
Shade Tree Fund					\$ 3,428.60	\$ 3,430.74	\$ 3,434.76	\$ 3,440.74	\$ 3,447.22	\$ 5,959.95	\$ 5,977.40	\$ 5,721.64
Sewer - Checking					\$ 1,298,961.74	\$ 1,286,278.90	\$ 1,178,746.84	\$ 1,168,743.41	\$ 1,148,540.30	\$ 1,207,997.72	\$ 1,278,967.22	\$ 1,212,395.13
Sewer - Money Market					\$ 339,879.07	\$ 340,090.99	\$ 340,489.83	\$ 341,082.67	\$ 341,724.60	\$ 342,562.72	\$ 343,565.46	\$ 344,690.51
Sewer - PennVest					\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94
Sewer - Tap-On Fees					\$ 8,300.06	\$ 9,935.87	\$ 9,947.52	\$ 9,964.84	\$ 9,983.59	\$ 10,008.08	\$ 10,037.38	\$ 10,070.25
Total	\$ -	\$ -	\$ -	\$ -	\$ 2,993,288.60	\$ 2,886,539.93	\$ 3,751,635.04	\$ 3,725,644.38	\$ 3,949,351.27	\$ 3,922,767.43	\$ 3,870,415.80	\$ 3,773,232.18

2023 Bank Balances												
	January	February	March	April	May	June	July	August	September	October	November	December
General Fund	\$ 259,537.92	\$ 68,797.77	\$ 149,817.98	\$ 205,051.28	\$ 651,696.46	\$ 587,403.45	\$ 592,930.67	\$ 551,319.21	\$ 566,210.76	\$ 490,186.99	\$ 349,302.61	\$ 251,147.15
Liquid Fuels	\$ 122,214.11	\$ 122,620.57	\$ 249,034.01	\$ 257,256.81	\$ 250,999.69	\$ 251,329.77	\$ 250,306.22	\$ 250,943.99	\$ 251,542.13	\$ 182,002.81	\$ 182,282.33	\$ 182,716.81
Parking Meter Fund	\$ 7,492.36	\$ 8,776.76	\$ 11,167.76	\$ 14,043.98	\$ 16,831.76	\$ 21,431.14	\$ 25,305.75	\$ 27,108.39	\$ 29,438.19	\$ 31,063.17	\$ 33,212.50	\$ 35,172.10
Parks & Recreation	\$ 65,549.14	\$ 65,817.24	\$ 66,195.63	\$ 66,408.99	\$ 66,578.20	\$ 63,737.04	\$ 64,174.21	\$ 65,791.63	\$ 65,948.45	\$ 66,121.90	\$ 66,284.94	\$ 66,442.93
River Valley Training Center	\$ 2,016.66	\$ 2,023.37	\$ 2,028.53	\$ 2,033.53	\$ 2,038.71	\$ 2,043.74	\$ 2,048.95	\$ 2,054.17	\$ 2,059.07	\$ 2,064.49	\$ 2,069.58	\$ 2,074.51
ARP (Rescue Plan)	\$ 1,410,213.57	\$ 1,414,903.67	\$ 1,418,508.77	\$ 1,422,006.46	\$ 1,417,599.67	\$ 1,421,095.12	\$ 1,424,718.30	\$ 1,428,348.40	\$ 1,431,752.96	\$ 1,435,518.67	\$ 1,439,058.31	\$ 1,423,906.87
General Contingency	\$ 177,057.64	\$ 177,646.50	\$ 178,099.13	\$ 174,349.38	\$ 174,793.61	\$ 170,367.71	\$ 170,802.08	\$ 171,237.27	\$ 171,645.42	\$ 172,096.87	\$ 172,521.22	\$ 172,932.43
Debit Card Account	\$ 1,203.86	\$ 775.48	\$ 2,093.88	\$ 1,465.14	\$ 906.45	\$ 1,995.38	\$ 1,001.77	\$ 2,047.02	\$ 1,065.84	\$ 185.72	\$ 698.27	\$ 357.11
Adams Insurance Escrow	\$ 6,822.19	\$ 6,844.88	\$ 6,862.32	\$ 6,879.24	\$ 6,896.77	\$ 6,913.78	\$ 6,931.41	\$ 6,949.07	\$ 6,965.63	\$ 6,983.95	\$ 7,001.17	\$ 7,017.86
Shade Tree Fund	\$ 5,741.10	\$ 5,760.19	\$ 5,774.87	\$ 5,789.11	\$ 5,803.86	\$ 7,826.70	\$ 7,846.65	\$ 7,826.08	\$ 7,844.73	\$ 7,865.36	\$ 7,884.75	\$ 5,602.13
Sewer - Checking	\$ 1,121,061.49	\$ 1,136,657.73	\$ 1,098,500.19	\$ 902,614.79	\$ 966,817.35	\$ 1,369,739.08	\$ 1,436,952.42	\$ 1,517,025.87	\$ 1,505,404.76	\$ 1,397,278.02	\$ 1,429,019.62	\$ 1,563,616.45
Sewer - Money Market	\$ 345,863.04	\$ 347,013.31	\$ 347,897.48	\$ 348,753.30	\$ 349,641.90	\$ 350,504.03	\$ 351,397.67	\$ 352,293.01	\$ 353,132.72	\$ 354,061.51	\$ 354,934.54	\$ 355,780.55
Sewer - PennVest	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94
Sewer - Tap-On Fees	\$ 10,104.51	\$ 10,138.12	\$ 10,163.95	\$ 10,189.01	\$ 10,214.97	\$ 10,240.16	\$ 11,895.73	\$ 11,926.04	\$ 11,954.47	\$ 11,985.91	\$ 12,015.46	\$ 12,044.10
Total	\$ 3,607,821.53	\$ 3,440,719.53	\$ 3,619,088.44	\$ 3,489,784.96	\$ 3,993,763.34	\$ 4,337,571.04	\$ 4,419,255.77	\$ 4,467,814.09	\$ 4,477,909.07	\$ 4,230,359.31	\$ 4,129,229.24	\$ 4,151,754.94

2024 Bank Balances												
	January	February	March	April	May	June	July	August	September	October	November	December
General Fund	\$ 156,249.02	\$ 67,566.35	\$ 173,676.37	\$ 152,262.22	\$ 516,468.14	\$ 487,945.22	\$ 404,274.77	\$ 281,583.94	\$ 380,089.96	\$ 78,947.94	\$ 81,308.03	\$ 349,941.11
Liquid Fuels	\$ 183,211.13	\$ 181,970.55	\$ 189,216.86	\$ 309,697.11	\$ 310,314.83	\$ 311,027.03	\$ 311,868.33	\$ 312,635.22	\$ 215,083.77	\$ 215,044.46	\$ 215,555.63	\$ 216,121.02
Parking Meter Fund	\$ 38,392.96	\$ 41,120.73	\$ 43,295.16	\$ 48,512.79	\$ 38,340.71	\$ 40,196.25	\$ 34,610.85	\$ 36,665.27	\$ 38,340.55	\$ 39,189.13	\$ 44,822.00	\$ 47,856.03
Parks & Recreation	\$ 66,622.68	\$ 66,781.05	\$ 66,940.79	\$ 67,116.37	\$ 67,286.91	\$ 60,183.80	\$ 63,145.64	\$ 61,797.23	\$ 62,955.98	\$ 61,363.67	\$ 63,109.99	\$ 63,275.52
River Valley Training Center	\$ 2,080.12	\$ 2,085.06	\$ 2,091.02	\$ 2,096.50	\$ 2,101.83	\$ 2,106.65	\$ 2,112.35	\$ 2,117.54	\$ 2,122.92	\$ 2,128.31	\$ 2,133.37	\$ 2,138.97
ARP (Rescue Plan)	\$ 1,427,759.06	\$ 1,431,152.91	\$ 1,380,278.94	\$ 1,382,365.46	\$ 1,592,706.48	\$ 1,523,952.51	\$ 1,528,074.68	\$ 1,429,313.91	\$ 1,432,945.77	\$ 798,440.10	\$ 786,408.07	\$ 605,664.29
Community Cats Program						\$ 51.03	\$ 102.26	\$ 102.51	\$ 102.77	\$ 303.29	\$ 354.06	\$ 354.99
General Contingency	\$ 173,400.28	\$ 173,812.46	\$ 174,225.62	\$ 174,682.61	\$ 175,126.48	\$ 170,620.58	\$ 171,082.09	\$ 171,502.78	\$ 124,905.81	\$ 125,223.19	\$ 125,520.85	\$ 85,797.63
Debit Card Account	\$ 1,496.64	\$ 419.40	\$ 1,843.32	\$ 1,688.57	\$ 983.81	\$ 1,029.56	\$ 2,280.62	\$ 1,485.87	\$ 1,156.88	\$ 458.37	\$ 1,784.26	\$ 885.53
Adams Insurance Escrow	\$ 7,036.85	\$ 7,053.58	\$ 7,071.35	\$ 7,089.90	\$ 7,107.92	\$ 7,124.23	\$ 7,143.50	\$ 7,161.07	\$ 7,179.27	\$ 7,197.51	\$ 7,214.62	\$ 7,233.54
Shade Tree Fund	\$ 5,617.29	\$ 5,630.64	\$ 5,644.02	\$ 5,658.82	\$ 5,673.20	\$ 5,984.18	\$ 6,000.37	\$ 6,015.13	\$ 6,030.41	\$ 6,045.73	\$ 6,060.10	\$ 6,076.00
Sewer - Checking	\$ 1,478,166.94	\$ 1,492,691.55	\$ 1,257,887.44	\$ 1,059,547.80	\$ 1,314,478.61	\$ 468,944.73	\$ 372,251.06	\$ 421,964.45	\$ 382,902.26	\$ 510,873.66	\$ 627,781.55	\$ 611,077.88
Sewer - Money Market	\$ 356,743.07	\$ 357,591.07	\$ 358,441.08	\$ 359,381.25	\$ 360,294.43	\$ 1,062,555.76	\$ 1,065,429.89	\$ 1,068,049.80	\$ 1,070,763.70	\$ 1,073,484.49	\$ 1,076,036.22	\$ 1,078,858.61
Sewer - PennVest	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94
Sewer - Tap-On Fees	\$ 12,076.68	\$ 12,105.39	\$ 12,134.17	\$ 12,166.00	\$ 12,196.91	\$ 12,224.90	\$ 12,257.97	\$ 12,319.33	\$ 12,350.63	\$ 14,012.13	\$ 14,012.13	\$ 14,048.88
Total	\$ 3,981,796.66	\$ 3,912,924.68	\$ 3,745,690.08	\$ 3,655,209.34	\$ 4,476,024.20	\$ 4,226,890.37	\$ 4,053,578.32	\$ 3,885,657.99	\$ 3,809,874.62	\$ 3,005,655.92	\$ 3,125,044.82	\$ 3,162,273.94
2025 Bank Balances												
	January	February	March	April	May	June	July	August	September	October	November	December
General Fund	\$ 224,544.65	\$ 208,839.99	\$ 151,800.74	\$ 87,578.10	\$ 61,135.81	\$ 190,459.67	\$ 129,826.48	\$ 88,938.24	\$ 382,456.20	\$ 348,639.70	\$ 280,597.85	
Liquid Fuels	\$ 216,671.68	\$ 217,170.32	\$ 219,951.82	\$ 219,530.90	\$ 218,754.37	\$ 219,311.74	\$ 219,870.53	\$ 215,936.23	\$ 213,440.73	\$ 100,834.31	\$ 101,066.37	
Parking Meter Fund	\$ 66,749.85	\$ 68,770.41	\$ 72,193.61	\$ 73,602.56	\$ 72,614.59	\$ 73,140.92	\$ 33,061.70	\$ 63,470.32	\$ 65,138.47	\$ 51,871.71	\$ 49,121.16	
Parks & Recreation	\$ 63,436.74	\$ 63,582.73	\$ 63,744.74	\$ 63,901.92	\$ 64,011.17	\$ 52,106.82	\$ 52,180.67	\$ 52,305.05	\$ 57,749.06	\$ 55,693.49	\$ 50,508.68	
River Valley Training Center	\$ 2,144.42	\$ 2,149.36	\$ 2,154.84	\$ 2,160.15	\$ 2,165.48	\$ 2,171.00	\$ 2,176.53	\$ 2,181.72	\$ 2,187.46	\$ 2,193.03	\$ 2,198.08	
ARP (Rescue Plan)	\$ 601,479.93	\$ 602,864.16	\$ 604,400.22	\$ 279,910.44	\$ 87,407.88	\$ 86,702.23	\$ 5,049.48	\$ 3,484.96	\$ 3,378.92	\$ 3,387.53	\$ 3,395.33	
Community Cats Program	\$ 355.89	\$ 556.84	\$ 558.26	\$ 509.55	\$ 408.91	\$ 460.12	\$ 511.38	\$ 512.60	\$ 438.86	\$ 439.98	\$ 851.40	
General Contingency	\$ 86,016.24	\$ 86,214.20	\$ 86,433.87	\$ 86,646.99	\$ 587,805.85	\$ 347,963.85	\$ 273,723.05	\$ 274,375.49	ACCOUNT CLOSED	ACCOUNT CLOSED	ACCOUNT CLOSED	
Debit Card Account	\$ 4,087.79	\$ 696.59	\$ 235.29	\$ 297.58	\$ 1,230.29	\$ 1,184.65	\$ 750.46	\$ 504.27	\$ 35.33	\$ 78.51	\$ 708.21	
Adams Insurance Escrow	\$ 7,251.97	\$ 7,268.66	\$ 7,287.18	\$ 7,305.15	\$ 7,323.16	\$ 7,341.82	\$ 7,360.53	\$ 7,378.07	\$ 7,397.48	\$ 7,416.33	\$ 7,433.40	
Shade Tree Fund	\$ 6,091.48	\$ 6,105.50	\$ 6,121.06	\$ 6,136.15	\$ 5,906.06	\$ 5,921.11	\$ 5,936.20	\$ 5,950.35	\$ 5,966.00	\$ 5,981.20	\$ 5,994.96	
Sewer - Checking	\$ 500,142.32	\$ 632,611.45	\$ 553,723.35	\$ 460,022.55	\$ 666,713.33	\$ 612,361.57	\$ 491,343.14	\$ 727,640.32	\$ 730,203.49	\$ 535,750.87	\$ 713,482.64	
Sewer - Money Market	\$ 1,081,607.48	\$ 1,084,096.66	\$ 1,086,858.88	\$ 1,089,538.81	\$ 1,092,225.34	\$ 1,095,008.31	\$ 1,097,798.33	\$ 1,100,415.00	\$ 1,103,309.24	\$ 1,106,120.41	\$ 1,108,666.00	
Sewer - PennVest	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 72,943.94	\$ 6,024.24	
Sewer - Tap-On Fees	\$ 14,084.68	\$ 14,117.09	\$ 14,153.06	\$ 14,187.96	\$ 14,222.94	\$ 14,259.18	\$ 14,295.51	\$ 14,329.58	\$ 14,367.27	\$ 14,403.88	\$ 14,437.03	
Total	\$ 2,947,609.06	\$ 3,067,987.90	\$ 2,942,560.86	\$ 2,464,272.75	\$ 2,954,869.12	\$ 2,781,336.93	\$ 2,406,827.93	\$ 2,630,366.14	\$ 2,659,012.45	\$ 2,305,754.89	\$ 2,344,485.35	\$ -

STAFF REPORTS

Monthly Report

TO: Mayor & Council Members

FROM: Chief of Police, Clifford Kriner

DATE: November 25, 2025

SUBJECT: Monthly Report

Dear Mayor & Council,

December.

- Christmas will be here soon. We are pleased to announce that the Martin Concini Toy Drive is in full swing, and we are collecting toys for the children.
- We want to thank the S. Luther Savidge Charitable Foundation for their gift of \$9,450 to the department for ballistic vest replacement.
- The total monetary collection from the recent warrant roundup for non-payment of tickets was \$11,366.50.

Sincerely,

Chief of Police
Clifford Kriner

Northumberland Borough Sewer Department

Superintendent's Report

December 2, 2025

*** All Data as of 11/25/25 ***

The average flow for the month of November was 0.421 MGD.

High flow for the month of November 1st was 0.590 MGD.

Hauled 30.19 Tons of cake from belt filter press to the landfill in November.

Home Inspections were completed at 569-571 Front.

Repair/Connect/Disconnect Permit – None

Blockage calls – 554 Prince

HAZEN – BNR Project:

- Work in progress of closeout of the PENNVEST Contract.

RETTEW – Report Attached

- GIS Upgrades
- CFA Small Projects Grants

Sewer additions to the **2026 Fees Schedule**. The Treatment Fee components are being raised \$10 per quarter to preemptively address the potential of skyrocketing energy costs as the Borough's energy supply contract expires

1/2027. The Sewer Collection two fees are increasing \$5 and \$10 respectively due to increased labor costs.

- Treatment Fee:
 - Equivalent Dwelling Unit (EDU) increase to \$158.08
 - EDU-W (Properties served by wells) increase to \$158.08
 - Flat Rate (Quarterly) increase to \$90.00
- Sewer Collection:
 - Door Posting increase to \$25.00, increase of \$5
 - Inspection Fee increase to \$50.00, increase of \$10

Adams Sewer & Drain will be cleaning the Queen Street Pump Station wet wells soon. The wet wells have not been thoroughly cleaned in 2 years. Pipe suction legs will be inspected, floats and level transducers inspected.

The decision was made to cut ties with Pace Analytical as the lab of record for NPDES testing. The Sewer Department will use CWM/Metiri Labs going forward. A lengthy trial was conducted, and we were pleased with their services. Pace has unfortunately suffered accreditation issues recently and there have been issues with reliability due to samples being sent to multiple labs.

Renewed Pollution Liability Insurance. This is an additional policy that Council requested the Sewer Department to carry several years ago.

2024-2025 NPDES Chesapeake Bay Annual Report was accepted by PA DEP without issues (attached).

Troubleshooting effluent composite sampler power issue with vendor. The unit is still under warranty. Using old sampler in the interim.

2025 Fire Extinguisher Service was completed by Susquehanna Fire Protection.

Solicitation/Exhibition Fees (per person)

Exhibition/Selling Fees, Daily	20.00
Exhibition/Selling Fees, Weekly	50.00
Exhibition/Selling Fees, Monthly, not to exceed 6 months.....	80.00
Exhibition/Selling Fees, 7 months to 1 year	300.00
Transient Merchant, per month.....	200.00
Licensed Occupation Application Non-refundable Fee	10.00

Street Crew

Private property clean up, labor fee, per hour, 1 hour minimum, per person.....	35.00
Private property clean up, equipment fee, per hour, 1 hour minimum, per equipment	50.00

Sewer Collection

Attorneys' Fees for Collections	actual costs	
Bulk Collection, per thousand gallons.....	actual costs	
Door Posting	20.00	\$25.00
Inspection Fee	40.00	\$50.00
Municipal Lien		
Filing Fee	actual costs	
Attorneys' Fees (Filing of Lien).....	150.00	
Attorneys' Fees (beyond filing)	actual costs	
Preparation of Demand Letter	15.00	
Preparation of Magistrate Complaint.....	30.00	
Preparation of Proof of Claim.....	20.00	
Returned Check Fees		
Sewer Department Assessment	35.00	
Bank Fee Assessed	actual costs incurred	
Tapping Fee		
Borough.....	1,630.00	
Wholesale Customers.....	1,570.00	
Title Review Fee	25.00	
Treatment Fees		
Equivalent Dwelling Unit (EDU)	148.08	\$158.08
EDU-W (wells)	148.08	\$158.08
Flat Rate (Quarterly).....	90.00	\$100.00
Usage Charge, per thousand gallons	5.50	
Water Termination/Restoration Fees		
Northumberland Sewer	50.00	
PA American Water	actual charges	

Street Openings

Permit, first 15 square feet	350.00
Permit, each additional square foot, up to a maximum of \$1,000.....	15.00
Backfill inspection fee, per hour	30.00



We answer to you.

330 Innovation Blvd., Suite 104, State College, PA 16803 • Phone: (800) 738-8395
E-mail: rettew@rettew.com • Website: rettew.com

Engineers

Environmental
Consultants

Surveyors

Landscape
Architects

Safety
Consultants

December 2, 2025

Mr. Paul Ruane, President
Borough of Northumberland
175 Orange Street
Northumberland, PA 17857

Re: Status Report
RETTEW Project No.: 0983203094

Dear Mr. Ruane:

The following summarizes the activities for discussion at your Sewer Committee and Borough Council Meetings:

Engineer of Record (0983203094)

No activities this month.

GIS Updates (0983202000)

Work is ongoing on the updates with a few items to resolve with Jeremy's assistance.

CFA Small Projects Grant

We understand no action was taken on grant applications at the November CFA meeting.

Sincerely,



Steven M. Siegfried, P.E.

Z:\Shared\Projects\09832\0983203094 - 2025 EOR\MU\Board Reports\12_December\2025-12_Norry Board Report.docx



SEWAGE COMPLIANCE INSPECTION REPORT

NPDES / WQM Permit No. PA0020567		Mo/Day/Year 11/12/2025		Entry Time	Exit Time	Inspection Type CBAY	eFACTS Inspection ID 4090250
Facility Name: Northumberland Borough STP				Permittee Name: Northumberland Borough			
Physical Location/Directions: 100 Water Street						Permit Expiration Date: 01/31/2029	
Municipality: Northumberland Borough			County: Northumberland			Permit Renewal Application Due: 08/04/2028	
Facility Type: <input checked="" type="checkbox"/> Municipal <input checked="" type="checkbox"/> Major <input type="checkbox"/> Non-Municipal <input type="checkbox"/> Minor		Treatment Process: <input checked="" type="checkbox"/> Ext Aeration <input type="checkbox"/> Contact Stabilization <input type="checkbox"/> SBR <input type="checkbox"/> RBC <input type="checkbox"/> MBR <input type="checkbox"/> MBBR/IFAS <input type="checkbox"/> Trickling Filter <input type="checkbox"/> Lagoon Design Flow: 1.125 MGD <input type="checkbox"/> Other:					
Responsible Official: Paul Ruane Title: Council President Permittee Address: 175 Orange Street Northumberland, PA 17857				Does the facility have an Operator in Responsible Charge: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Operator Name: Jeremy D. Deitrick Circuit Rider: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Client ID: 270968 License Expiration Date: 6/30/2027 Class-Subclass(es): A, E / 1,2,3,4 Operator properly certified for treatment process type: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Business Phone: 570-473-3414 Cell Phone: Email:				Business Phone: 570-473-1992 Cell Phone: 570-259-6587 Email: super1@norrysewer.com			
24-Hour Emergency Contact Person / Phone / Email: Jeremy cell # 570-259-6587 or emergency # 570-415-6738							
VIOLATIONS: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> None Identified During Inspection <input type="checkbox"/> Pending Sample Results							
Recommendations: 							
Person Interviewed: Jeremy Deitrick		Date: 11/12/25		Inspector: Stephen D. Puzio		Date: 11/12/25	
Signature: Emailed		Phone No.: 570-473-1992		Inspector Signature: 		Phone No.: 570-898-5954	
Title: Superintendent				Title: Water Quality Specialist			
Email: super1@norrysewer.com				Email: spuzio@pa.gov			
This document is official notification that a representative of the Department of Environmental Protection inspected the above facility. The findings of this inspection are shown above and on any attached pages. * Any violations which were noted during the inspection are indicated. Violations may also be discovered upon examination of the results of laboratory analyses of the discharge and/or review of Department records.							

**SEWAGE COMPLIANCE INSPECTION REPORT****Comments**

I conducted a Chesapeake Bay Cap Load Compliance Evaluation (CBAY) inspection on 11/12/2025. Nutrient data and discharge monitoring reports (eDMRs) for Northumberland Borough (Northumberland) from October 2024 thru September 2025 were reviewed. I spoke with Jeremy Deitrick of Northumberland via phone. Northumberland purchased 580 phosphorus credits during the truing period to comply with its annual nutrient limit. Northumberland also has 5,950 lbs. of nitrogen offset from the connection of on-lot systems approved by the Department. The annual nutrient DMR was submitted to the Department as required.

NPDES Permitted Annual Loading Limit (lbs.)**Total N = 20,548****Total P = 2,740****Total Discharge Loadings (lbs.) for 2024-2024 water year ending September 30, 2025****Total N = < 10,207****Total P = 3,974****Net Discharge Loadings (lbs.) for 2024-2025 water year****Total N = < 4,257 *(5,950 lbs. nitrogen offsets)****Total P = 2,719**

Northumberland is in compliance with its annual nutrient loading limits.

***Northumberland's renewed NPDES permit became effective on 2/01/2024. The renewed permit notes that 5,950 lbs of nitrogen offsets can be used to comply with the annual nitrogen loading limit.**

END

Northumberland Borough Sewer Department

Secretary Report -November 2025

719 accounts have paid \$321,707.03 in November 2025.

Income	Sewer Charges		\$	150,114.46
	Penalties		\$	604.18
	Inspection Fees		\$	120.00
	Sewer Surcharge			
	Additional sewer charges previous months			
	Point Township		\$	170,863.39
	Upper Augusta			
	Nutrient Credits			
	Tap-On Fees			
	Disconnect/Reconnect Fees			
	Refund & Rebates			
	Interest Income	Oct & Nov	\$	8,092.44
	Total		\$	329,794.47
Expenses	Total Expenses		\$	63,114.22
	Debt Principal		\$	56,223.09
	Debt Interest		\$	10,696.60
	Operating Expenses		\$	130,033.91
	Net		\$	199,760.56
Year to Date Income	Sewer Charges		\$	796,061.09
	Penalties		\$	27,511.38
	Inspection Fees		\$	2,077.93
	Sewer Surcharge			
	Additional sewer charges previous months		\$	3,735.40
	Point Township		\$	798,680.63
	Upper Augusta		\$	44,430.23
	Nutrient Credits			
	Tap-On Fees			
	Disconnect/Reconnect Fees		\$	315.00
	Refund & Rebates		\$	270.00
	Interest Income		\$	41,135.44
	Total		\$	1,714,217.10
Expenses	Total Expenses		\$	619,989.37
	Debt Principal		\$	446,537.92
	Debt Interest		\$	99,541.68
	Operation Expenses		\$	1,166,068.97
	Net		\$	548,148.13

Debra Jennis
Administrative Assistant

To: Borough Council

From: Jackie Hart, NEIC

RE: NEIC Report for the Month of November 2025

Activities included:

0 Zoning Permits issued, \$ 0 permit fees collected

0 Building Permits issued, \$ 0 permit fees collected

2 Street Cut Permits issued, \$ 1912.50 permit fees collected

1 Complaints were received

1 Code Violations were investigated

1 Citations issued

0 Quality of Life tickets were issued, \$ 0 fees collected

0 Rental Inspections, \$ 0.00 Inspection/License fees collected

Additionally, Mr Johnston issued 0 Quality of Life tickets.

0 Council Meeting attended

1 Zoning / Planning meetings attended

0.00 Fees received for work done by the Borough

2 Zoning Hearings were heard on November 12th at 5:30 PM
309 Water Street has been continued to December 10, 2025

November Northumberland Borough - Zoning Tracking Report			
Date	NEIC Personnel	Total Duration (15 min intervals)	Zoning Notes
11/4/2025	Greg	30	Property Postings for Zoning Hearings 454 4th & 309 Water
11/12/2025	Jackie	150	Zoning Hearings 309 Water & 454 4th
11/13/2025	Jackie	30	Preparation of Determination letter 454 4th Street
11/18/2025	Greg	30	Citation, 665 Duke St Scott Adams
11/19/2025	Jackie	45	Zoning Hearing 309 Water/ Organize Board
11/24/2025	Greg	30	97 Duke St, Window complaint from Mayor
11/25/2025	Greg	45	97 Duke inspection along with PD
11/25/2025	Jackie	30	Z 360009 381 4th Street Garage

Jackie Hart

BCO #4120

CZO #38473

Northeast Inspection Consultants

418 Railroad Street Suite 103

Danville, PA 17821

Cell: 570-441-2856

Email: Jackie@neic.us

Recommendation to Hire – Full-Time Public Works Laborer (John Symanski)

- Review correspondence from the Borough Solicitor outlining terms and conditions under the Teamsters Collective Bargaining Agreement (CBA).
- Discuss conversion of current part-time employee **John Symanski** to **full-time status** under the following parameters:
 - **Position:** Full-Time Public Works Laborer
 - **Current Wage:** \$18.03/hour
 - **Probationary Period:** 60 days (benefits begin immediately; reversion rights to part-time if terminated for non-misconduct reasons)
 - **Benefits and Entitlements (per CBA):**
 - 13 paid holidays
 - Personal leave: 32 hours/year
 - Vacation: 80 hours/year (until 5 years of service)
 - Sick leave: 4 hours/month (usable after probation)
 - Bereavement leave: 5 days (immediate family) / 3 days (other)
 - Health insurance or opt-out payment (\$612/month)
 - Vision/dental/copay reimbursement (up to \$850/year)
 - Clothing allowance (\$300/year, increasing to \$400/year)
 - Life insurance (\$50,000 policy)
 - Pension: 2% multiplier; 3% employee contribution; vested at 8 years; normal retirement age 60
 - Safety bonus (\$500/year proposed)
 - **Projected 2026 Wage (3% increase):** \$18.57/hour

Borough of Northumberland

Resolution A-2026 Schedule of Fees and Penalties

Note:

The Borough of Northumberland establishes our current Schedule of Fees and Penalties, effective January 6, 2026 with the passing of Resolution A-2026.

These fees and penalties can be changed at any time with a subsequent resolution passed by Council.

RESOLVED as a Resolution of the Borough of Northumberland, Northumberland

County, PA this 6th day of January, 2026.

BOROUGH OF NORTHUMBERLAND

Borough Council President

SEAL

I certify that the foregoing is a true and correct copy of the Resolution adopted at the meeting of the Borough of Northumberland held on this 6th day of January, 2026.

Secretary

General Fees

Administration

Mailing Fee: Actual postage plus handling fee of	\$ 3.00
Photo copies (per page)25
Official certification of copies (per page)	5.00
Facsimiles (per page)	1.00
Return check charge	30.00
Accident Reports	15.00

Building / Construction Fees / Permits

Building Permit.....based on Fees Established by Third Party Inspection Service	
Occupancy permit (free, if included with new construction).....	30.00
Curb Removal and Replacement, Single Driveway	45.00
Curb Removal and Replacement, Double Driveway	60.00
Curb (repair)	N/C
Demolition Permit.....based on Fees Established by Third Party Inspection Service	
Contractor's License (not required if licensed by the state)	30.00
Dumpster Permit (2-week period).....	10.00

Property Rental and Park Fees

King Street Gazebo rental, plus \$50 deposit	50.00
Use of any part of King Street Park, per day	50.00
Pineknottter Park Pavilion rental, plus \$50.00 deposit.....	50.00
2 nd Street Playground Pavilion rental, plus \$50 deposit.....	50.00
Polling place rental.....	50.00
S. Luther Savidge Room in the 2 nd Street Municipal Building rental, plus \$200 deposit.....	200.00
Little House on 3 rd St., plus \$100 deposit.....	75.00
Billboard at underpass Monthly fee (2 months minimum)	\$200.00
Pineknottter Park Baseball Permit	75.00
Pineknottter Park Light Tokens, (1/2-hour use)	20.00

Rental Ordinance Fees

Landlord Registration Fee, yearly, per unit.....	50.00
Landlord Permit, yearly, Bed and Breakfasts, etc.	125.00
Inspection Fee for Residential Rental Units, for initial inspection	50.00
Re-inspection Fee of Residential Rental Unit, 2nd and subsequent inspections.....	15.00

River Valley Training Center

Simulator Rental per hour	60.00
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Sale of Maps and Publications

Code Books	Actual Cost
Copies of Ordinances, Chapter of Borough Code, per page.....	0.25
Borough Maps or Specialized Documents	Actual Cost

Solicitation/Exhibition Fees (per person)

Exhibition/Selling Fees, Daily	20.00
Exhibition/Selling Fees, Weekly	50.00
Exhibition/Selling Fees, Monthly, not to exceed 6 months.....	80.00
Exhibition/Selling Fees, 7 months to 1 year	300.00
Transient Merchant, per month.....	200.00
Licensed Occupation Application Non-refundable Fee	10.00

Street Crew

Private property clean up, labor fee, per hour, 1 hour minimum, per person.....	35.00
Private property clean up, equipment fee, per hour, 1 hour minimum, per equipment	50.00

Sewer Collection

Attorneys' Fees for Collections	actual costs
Bulk Collection, per thousand gallons.....	actual costs
Door Posting	25.00
Inspection Fee	50.00
Municipal Lien	
Filing Fee	actual costs
Attorneys' Fees (Filing of Lien).....	150.00
Attorneys' Fees (beyond filing)	actual costs
Preparation of Demand Letter	15.00
Preparation of Magistrate Complaint.....	30.00
Preparation of Proof of Claim.....	20.00
Returned Check Fees	
Sewer Department Assessment	35.00
Bank Fee Assessed	actual costs incurred
Tapping Fee	
Borough.....	1,630.00
Wholesale Customers.....	1,570.00
Title Review Fee	25.00
Treatment Fees	
Equivalent Dwelling Unit (EDU)	158.08
EDU-W (wells)	158.08
Flat Rate (Quarterly)	100.00
Usage Charge, per thousand gallons	5.50
Water Termination/Restoration Fees	
Northumberland Sewer	50.00
PA American Water	actual charges

Street Openings

Permit, first 15 square feet	350.00
Permit, each additional square foot, up to a maximum of \$1,000.....	15.00
Backfill inspection fee, per hour	30.00

Storm Water Management

Municipal Review Fee Actual engineering cost plus \$150.00 administration fee

Land Development

Review and Inspection Fee Actual cost plus \$150.00 administration fee

Zoning Hearing Fees

Hearings before Zoning Board	750.00
Appeal of Zoning Officer Action	750.00
Variance.....	750.00
Special Exception	750.00
Validity of Zoning Ordinance or Map.....	750.00

Floodplain Development

Minor Projects	100.00
Major Projects	2000.00

Penalties

As passed 12/18/20011, as part of Ordinance 2001-13, the following are the penalties for violating the Code of the Borough of Northumberland. Unless specified, penalties are for violations of any portion or part thereof of the Chapter. Sections with specific penalties are so noted.

Chapter 1 – General Provisions

1.1.14 Altering or tampering with Code.....\$300.00 maximum, and/or 30 days in jail

Chapter 21 – Alcoholic Beverages\$300.00 maximum, and/or 30 days in jail

Chapter 24 – Dog\$25 minimum, \$200 maximum

Chapter 25 – Electrical Standards\$25 minimum, \$300 maximum

Chapter 26 – Fair Housingas provided in Pennsylvania Crime Code

Chapter 28 – Flood Hazard Areas

28.2.10 Enforcement.....\$25 minimum, \$600.00 maximum
plus costs of prosecution. In default of such payment, such person shall be imprisoned in county
prison for a period not to exceed ten (10) days. Each day during which any violation of this
Ordinance continues shall constitute a separate offense.

Chapter 29 – Food Establishments

First Offense.....\$10 minimum, \$50 maximum
Second and Subsequent Offenses\$25 minimum, \$300 maximum and/or 30 days in jail
29.1.08 Posting of Placard, Penalty for Removal.....\$50 minimum, \$300 maximum

Chapter 30 – Housing\$25 minimum, \$300 maximum and/or 30 days in jail

Chapter 31 – Rental Property Regulations

Civil Penalty.....\$100 minimum, \$300 maximum plus costs
Criminal Penalty.....\$100 minimum, \$300 maximum and/or 30 days in jail
31.1.09 Civil Penalty.....License revoked

Chapter 32 – Insurance/Fire Damage\$1000 minimum, no stated maximum and/or 90 days in jail

Chapter 34 – Licensed Occupations\$50 minimum, \$300 maximum and/or 30 days in jail

Chapter 35 – Signs\$25 minimum

Chapter 37 – Noise\$25 minimum, \$300 maximum and/or 30 days in jail

Chapter 40 – Peace and Good Order

40.1.01 Offenses against Public Peace\$25 minimum, \$300 maximum and/or 30 days in jail
40.1.02 Offenses involving Children.....\$25 minimum, \$300 maximum and/or 30 days in jail
40.1.03 Offenses with the use of Skateboards, Roller Skates, Roller Blades, Scooters and Bicycles
First OffenseConfiscation of property in question,
Second Offense.....\$25- \$50, plus any property damage costs

Chapter 41 – Plumbing Standards

41.1.03B Penalties.....\$25 minimum, \$300 maximum and/or 30 days in jail

Chapter 42 – Property Maintenance

Article I – Unlawful Growth of Grass and Weeds	\$25 minimum, \$300 maximum
Article II – Abandoned Materials and Structures	no minimum,\$300 maximum and/or no more than 30 days in jail
Article III – Fires and Air Pollution	
First Offense	\$25 minimum, \$100 maximum
Second and Subsequent Offenses	\$50 minimum, \$300 maximum and/or 30 days in jail

Chapter 43 – Storm Water Management..... \$50 minimum, \$300 maximum and/or 30 days in jail**Chapter 44 – Sanitary Sewers**..... \$50 minimum, \$300 maximum and/or 30 days in jail**Chapter 45 – Sewers**

Article VI – Civil Penalty Assessment/Injunctive Relief Policy	
Civil Penalty per Violation	\$500 minimum, \$25,000 maximum per day

Chapter 46 – Illegal Storm/Surface/Ground Water Connections

First Offense.....	\$100 Minimum, \$300 Maximum
\$25 for every calendar day on which the violation continues after the date for compliance set forth in the written Notice of Non-compliance/Violation	
Second and Subsequent Offenses	\$300 Minimum,
\$25 for every calendar day on which the violation continues after the date for compliance set forth in the written Notice of Non-Compliance/Violation	

Chapter 50 – Streets and Sidewalks

Article I – Excavations.....	\$50 minimum, \$300 maximum and/or 30 days in jail
Article II – Grades and Construction Specifications	\$100 and reimbursement to the Borough for actual cost for installing sidewalks and an administrative fee for costs incurred by borough.
Article III – Snow and Ice Removal	
50.3.01 Removal Required.....	\$25.00
50.3.03 Removal by Borough	\$30 beyond four feet from curb
Article IV – Removal and Replacement for Depressed Curbs	\$100 minimum,\$300 maximum and/or 30 days in jail
Article V – Refuse upon Streets.....	\$25, \$300 maximum and continues for each day of violation

Chapter 51 – Subdivision \$50 minimum, \$500 maximum plus costs**Article 53 – Taxation**

Article I – Per Capita	
53.1.11 Discount.....	2 percent discount if paid in full within 2 months of tax notice
53.1.11 Penalty	10 percent penalty if paid in full after 4 months of tax notice
Article II – Earned Income	
53.2.05 Collection at Source	No stated minimum, \$500 maximum
53.2.06 Income Tax Administrator	No stated minimum, \$500 maximum
53.2.06D Income Tax Administrator Confidentiality	\$50 minimum,\$300 maximum and/or 30 days in jail
53.2.07 Suit for Collection	No stated minimum, \$500 maximum

Chapter 58 – Vehicle and Traffic

Article I – Parking Meters	\$10 if within 24 hours,\$21 paid after 24 hours up to 15 days Any ticket not paid between day 15-30 goes to citation, plus court fees.
Article II – General Regulations	
58.2.03 Temporary and Emergency Regulations.....	\$15 maximum plus costs, or 5 days in jail
58.2.04 Experimental Regulations	\$15 set fee plus costs, and/or 5 days in jail
Article III – Traffic Regulations	
58.3.01 Driving on Sidewalks	As set by the PA Vehicle Code
58.3.02 Speed Limits	As set by the PA Vehicle Code
58.3.03 Stop Intersections	As set by the PA Vehicle Code
58.3.04 One-Way Streets	As set by the PA Vehicle Code
58.3.05 Operation on Closed Highways.....	\$25 set fee plus costs, and/or 10 days in jail
58.3.06 Accident Reports	As set by the PA Vehicle Code
58.3.07 Use of Engine Retarders/"Jake Brakes"	\$25 minimum, \$100 maximum, plus costs
Article IV – Parking Regulations	
58.4.03A Prohibited Parking	\$25 minimum, \$100 maximum
58.4.03C Temporary Parking Restrictions	\$25 minimum, \$100 maximum
58.4.03D Parking of Certain Vehicles.....	\$25 minimum, \$300 maximum and/or 90 days in jail
58.4.04 Parking Prohibited between Certain Hours.....	\$25 if paid with 24 hours, \$31 if paid within 15 days, , Any ticket not paid between day 15-30 goes to citation, \$100 maximum, plus costs
Article V – Snow and Ice Emergency.....	\$15 \$25 minimum, \$100 maximum, plus costs and/or 5 days in jail
58.5.04B Highways affected, Parking During Emergency	\$15 minimum \$100 maximum, plus costs and/or 5 days in jail
58.5.04C Highways affected, Stalled Vehicle	\$15 minimum, \$25 maximum
Article VI – Removal and Impounding of Illegally Parked Vehicles	Actual cost of towage and \$25.00 per day storage, plus costs
Article VII – Roadways under Construction	As set by the Vehicle Code
Article VIII – Certain Commercial Vehicles in Designated Areas.....	\$25 minimum, \$100 maximum

Note: The PA vehicle code addresses fines for not obeying traffic control devices. A number of these sections would fall under this violation.

Chapter 59 – Waste Management	\$50 minimum, \$1000 maximum and/or 90 days in jail
59.9.07 Grass Clippings onto Roadway.....	\$50.00
Clearing of Roadway.....	Reimbursement to the borough for time & equipment at the rate of a minimum of one hour up to a maximum of the actual time required for the street crew to clean up the street

Chapter 61 – Zoning	\$50 minimum, \$500 maximum plus costs
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Pennsylvania Crimes Code & Vehicle Law Handbook

Penalties for violations listed under Chapter §3353 Prohibitions in specified places and Northumberland Borough Code Book Chapter 58.

Opposite Fire Station	\$25
On Crosswalk	\$20
Within 15 Ft. of Hydrant	\$25
Posted No Parking Zone	\$20
In Handicapped Space	\$50
Double Parking	\$20
Against Traffic	\$15
Within 20 Ft. of an Intersection	\$20
Within 30 Ft. of a Stop Sign	\$20
More than 12 inches from curb or edge	\$15
On Private Property	\$10
Not within Lines marking Parking Space	\$20
Blocking a Driveway	\$20
Temporary No Parking	\$25
Snow Emergency route	\$25
Other	\$20
Monday No Parking 8AM to 4PM.....	\$25
Tuesday No Parking 8AM to 4PM.....	\$25
Wednesday No Parking 7AM to 8AM.....	\$25
Overtime Parking	\$10

Payment for the above violations must be made within 24 hours. After 24 hours, all violations increase by \$6.00 plus the ticket amount, except overtime parking which increases by \$11.00 plus the ticket amount.

Failure to pay the ticket by the 15th day of issuance may result in a summons issued by the District Court, causing increased fines and court costs.

Repeated failures to respond to Parking Violation Notices may result in the immobilization or impoundment of vehicle and assessment of additional costs pertaining thereto.



Borough of Northumberland

2026 ADOPTED BUDGET

Submitted by Interim Borough Manager Lucas Martsolf
December 2, 2025

Budget Message

December 2, 2025

Members of the Borough Council and the Mayor

Residents and Property Owners

Borough of Northumberland

Dear Members and Residents:

I am pleased to present the Borough of Northumberland's **2026 Adopted Annual Operating Budget**, prepared in accordance with the Pennsylvania Borough Code and consistent with the Borough's Council–Manager form of government. This document serves as the Borough Manager's recommended financial plan for the upcoming fiscal year and is hereby submitted for Council's review, consideration, and formal adoption.

The **2026 GENERAL FUND Budget totals \$2,258,709**, with equal revenues and expenditures. Of this amount, **\$1,901,985** represents ongoing revenues generated through current-year operations. The remaining **\$356,724** reflects a planned and strategically considered use of prior-year fund balance to support operations during a period of financial and organizational stabilization. While the Borough carries **no general obligation debt**, we continue to satisfy the final payments on a prior equipment acquisition, which is fully included in the 2026 financial plan.

The 2026 Budget is a comprehensive financial framework encompassing **all Borough governmental funds**, including the **General Fund, Sewer Operating Fund**, and the **State Liquid Fuels Fund**. Together, these funds support the full range of municipal services, infrastructure obligations, and regulatory responsibilities. This budget is intentionally structured to clearly communicate anticipated revenues, planned expenditures, financial trends, and major operating priorities for the coming year.

Budget Preparation and Process

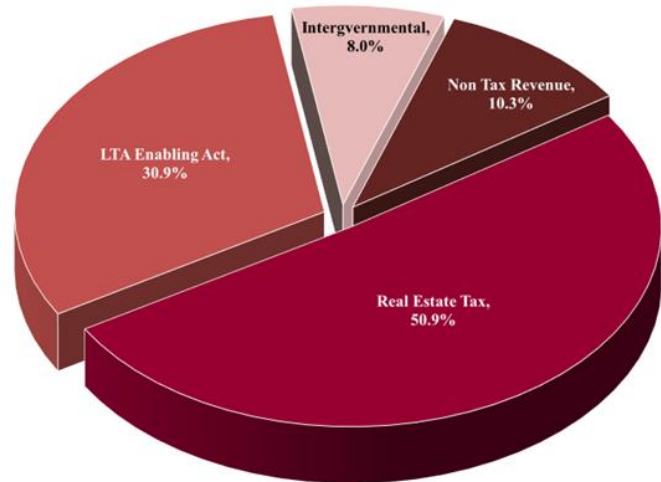
Preparation of the 2026 budget was a structured and collaborative process involving the Borough Council, the Administration, and departmental leadership. This process focused on three core objectives:

- 1. Stabilizing operations and internal financial controls**

2. **Maintaining essential municipal services and staffing levels**
3. **Aligning limited financial resources with the Borough's highest priorities**

The **revenue side** of the **2026 General Fund**—totaling **\$1,901,985**—illustrates the major sources of funding that support the Borough's municipal operations.

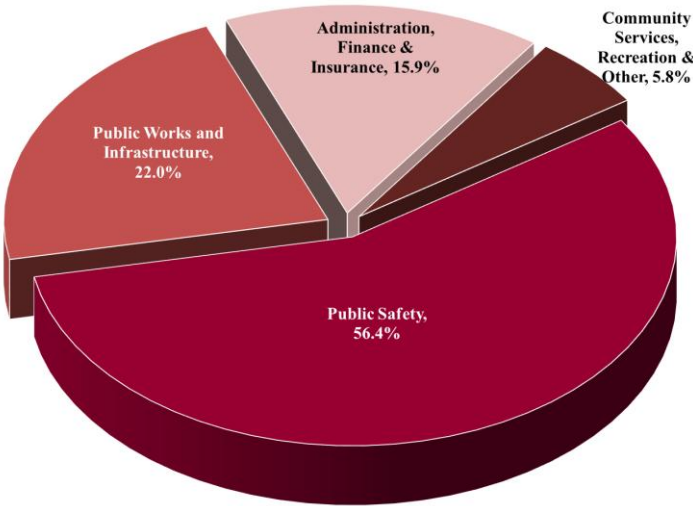
- **Real Estate Taxes: \$967,850**
(about 51%)
- **Local Tax Enabling Act revenues** (Per Capita, Transfer, Earned Income, and Local Services Tax): **\$587,400** (about 31%)
- **State Shared Revenues: \$151,400** (about 8%)
- **All other revenues** (licenses, permits, fines, rents, departmental earnings, public safety fees, recreation receipts, and miscellaneous income): roughly **\$195,000** (about 10%)



The **expenditure side** of the **2026 General Fund**—totaling **\$2,258,709**—reflects the Borough's service priorities:

- **Police Department: \$1,170,745** (51.8% of General Fund expenditures)
- **Public Works (Streets Department core operations): \$321,058** (14.2%)
- **Administration & Office Operations** (Council/Mayor, audit, tax collection, management & clerical staff, general administration): **\$236,384** (10.5%)
- **Fire Department** (equipment, hydrants, insurance, and chief stipend): **\$102,550** (4.5%)
- **Buildings & Facilities** (community center, garage, Little House, pool building): **\$43,971** (1.9%)
- **Street Lighting: \$60,000** (2.7%)
- **Winter Maintenance: \$26,000** (1.2%)
- **Equipment Maintenance & Repairs: \$45,000** (2.0%)

- **Parks & Recreation (parks, ballfields, events): \$8,730 (0.4%)**
- **Employer-Paid Benefits (FICA, Medicare, unemployment): \$72,680 (3.2%)**
- **Borough-wide Insurance: \$49,893 (2.2%)**
- **Contingency: \$23,000 (1.0%)**
- **Contributions (Library and Penn Valley Airport): \$4,500 (0.2%)**
- **Debt Service – Equipment Loan: \$17,400 (0.8%)**



The budget emphasizes core municipal functions, public safety, public works, and essential administration—while controlling discretionary and non-mandated spending.

2026 GENERAL FUND EXPENDITURES (ROLL-UP SUMMARY)

Major Category	2026 Amount	% of Total
Public Safety	\$1,273,295	56.4%
Public Works & Infrastructure	\$496,029	22.0%
Administration, Finance & Insurance	\$358,957	15.9%
Community Services, Recreation & Other	\$130,428	5.8%
Total	\$2,258,709	100%

SEWER OPERATING FUND

The expenditure side of the 2026 Sewer Operating Fund—totaling **\$1,926,362.34**—reflects the Borough’s commitment to maintaining safe, compliant, and financially stable wastewater operations. Major expenditure categories include:

- **Wastewater Collection & Treatment:** \$804,064.85 (**41.75%** of Sewer Fund expenditures)
- **Debt Service (long-term capital repayment):** \$803,036.28 (**41.68%**)
- **Health Insurance Benefits:** \$139,748.41 (**7.25%**)
- **Secretary/Clerk Administrative Support:** \$52,059.24 (**2.70%**)
- **Employer Taxes & Employee Benefits:** \$52,502.19 (**2.73%**)
- **Insurance & Bonding (liability, property, workers’ comp):** \$49,451.37 (**2.57%**)
- **Administrative Expenses (audit, legal, advertising):** \$25,500.00 (**1.32%**)

The 2026 Sewer Budget emphasizes regulatory compliance, plant reliability, and long-term infrastructure stewardship. Wastewater operations and debt service account for more than **83%** of all expenditures, reflecting the highly regulated and capital-intensive nature of modern wastewater treatment.

2026 SEWER FUND REVENUES (ROLL-UP SUMMARY)

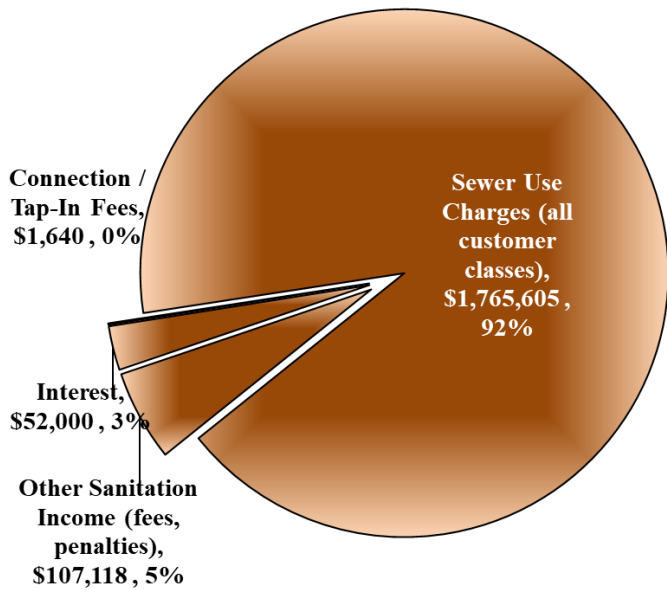
Revenue Summary by Major Category

Major Category	2026 Amount	% of Total
Interest Earnings	\$52,000.00	2.70%
Connection / Tap-In Fees	\$1,640.00	0.09%
Sewer Use Charges (all customer classes)	\$1,765,604.53	91.65%
Other Sanitation Income (fees, penalties)	\$107,117.81	5.56%
TOTAL REVENUE	\$1,926,362.34	100%

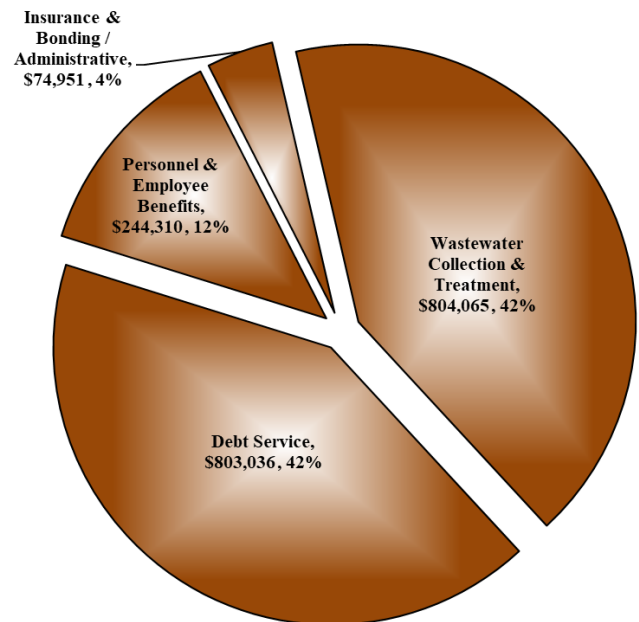
2026 SEWER FUND EXPENDITURES (ROLL-UP SUMMARY)

Major Category	2026 Amount	% of Total
Wastewater Collection & Treatment	\$804,064.85	41.75%
Debt Service	\$803,036.28	41.68%
Personnel & Employee Benefits	\$244,309.84	12.68%
Insurance & Bonding / Administrative	\$74,951.37	3.89%
Total Expenditures	\$1,926,362.34	100%

Revenues for 2026



Expenditures for 2026



STATE LIQUID FUELS FUND

The expenditure side of the 2026 State Liquid Fuels Fund—totaling **\$122,135**—reflects the Borough’s commitment to maintaining roadway safety, pavement integrity, and compliance with PennDOT’s restricted-use requirements. Major expenditure categories include:

- **Asphalt and Paving:** \$90,000 (**73.69%** of Liquid Fuels expenditures)
- **Roadway Milling:** \$20,000 (**16.38%**)
- **Street Maintenance Supplies (salt, materials, small tools):** \$10,000 (**8.19%**)
- **Signage (regulatory and safety signs):** \$2,135 (**1.75%**)
- **Sidewalks & Crosswalks:** \$0 (**0.00%**)

The 2026 Liquid Fuels Budget emphasizes roadway preservation, milling and resurfacing projects, and compliance with PennDOT-approved uses. More than **90%** of the fund is directed toward direct pavement and surface improvements, ensuring that the Borough maintains safe and reliable roadways while maximizing the impact of state-restricted dollars.

2026 LIQUID FUELS REVENUES (ROLL-UP SUMMARY)

Revenue Source	2026 Amount	% of Total
PennDOT Liquid Fuels Allocation	\$115,676	94.71%
Interest Earnings	\$6,459	5.29%
Total Revenues	\$122,135	100%

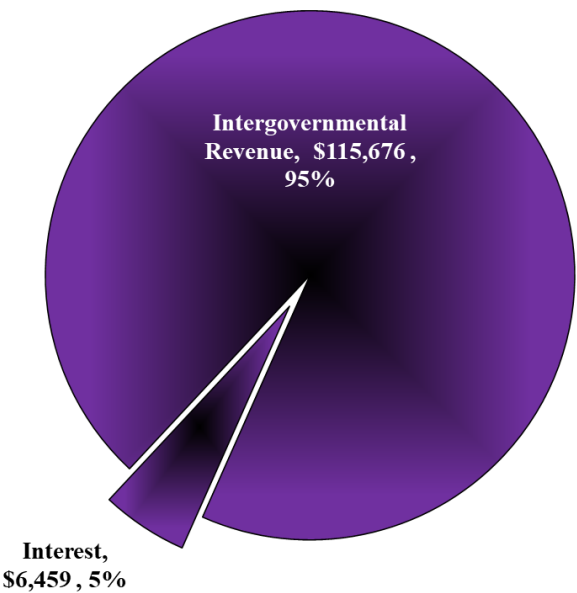
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2026 LIQUID FUELS EXPENDITURES (ROLL-UP SUMMARY)

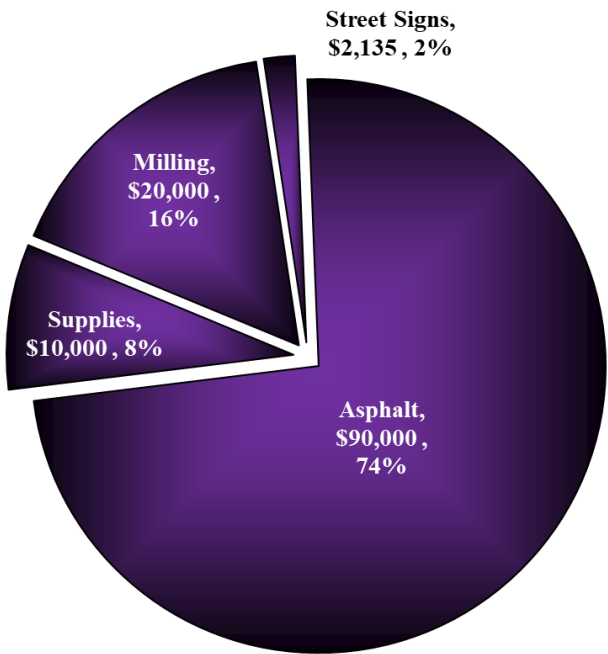
Expenditure Category	2026 Amount	% of Total
Asphalt / Paving	\$90,000	73.69%
Roadway Milling	\$20,000	16.38%
Street Maintenance Supplies (salt, materials)	\$10,000	8.19%
Signage (regulatory, warning signs)	\$2,135	1.75%
Sidewalks & Crosswalks	\$0	0.00%
Total Expenditures	\$122,135	100%

STATE LIQUID FUELS FUND

Revenues for 2026



Expenditures for 2026



LONG-TERM SUSTAINABILITY EFFORTS

Throughout 2026, the Borough will also prioritize several long-term financial and operational sustainability initiatives designed to strengthen the Borough's fiscal position and improve service delivery. These priorities include:

- **Long-term cost forecasting** to better anticipate financial pressures across all funds
- **Evaluation of the user-fee structure** to ensure the Sewer Operating Fund remains self-supporting
- **Full participation in the DCED Strategic Management Planning Program (STMP)** if awarded, providing data-driven guidance for financial, managerial, and capital planning
- **Cost control measures**, with particular focus on rising utility, insurance, and chemical costs
- **Cross-training of staff** to increase operational resilience, reduce single-point dependencies, and improve interdepartmental coordination

These efforts will help support stability, improve long-term planning capacity, and strengthen overall management as the Borough continues its organizational recovery and strategic modernization.

Respectfully submitted,

Lucas Martsof

Interim Borough Manager
Borough of Northumberland
December 9, 2025

GENERAL FUND – FULL LINE-ITEM REVENUE TABLE

SECTION 300 — REVENUES

REAL ESTATE TAXES (301)

Total: **\$967,850 (42.85%)**

Code	Description	2026 Budget
301.100	Real Estate Tax – General	\$825,000
301.120	Real Estate Tax – Lighting	\$1,400
301.130	Real Estate Tax – Fire	\$82,000
301.190	Real Estate Tax – Debt Service	\$250
301.200	Prior Year Real Estate – General	\$24,000
301.230	Prior Year Real Estate – Fire	\$2,200
301.300	Delinquent Real Estate – General	\$33,000

ACT 511 LOCAL TAXES (310)

Total: **\$587,400 (26.01%)**

Code	Description	2026 Budget
310.010	Per Capita Tax – Current	\$7,500
310.030	Per Capita – Delinquent	\$2,800
310.100	Real Estate Transfer Tax	\$50,000
310.210	Earned Income Tax – Current	\$350,000
310.220	Earned Income Tax – Prior	\$128,000
310.230	Earned Income Tax – Delinquent	\$3,000

Code	Description	2026 Budget
310.510	Local Services Tax – Current	\$46,000
310.520	LST – Prior	\$100

LICENSES & PERMITS (321–322)

Total: **\$51,700 (2.30%)**

Code	Description	2026 Budget
321.360	Rental License – Current Year	\$12,000
321.610	Transient Retailer License	\$400
321.800	TV Franchise Fee	\$34,600
322.500	Street Opening Permits	\$4,500
322.820	Dumpster Permits	\$200

FINES (331–332)

Total: **\$29,100 (1.29%)**

Code	Description	2026 Budget
331.100	District Court Fines	\$3,500
331.110	Vehicle Code Violations	\$6,000
331.120	Local Ordinance Violations	\$7,500
331.140	Parking Violations	\$11,000
331.400	Quality of Life	\$300
332.000	Restitution/Forfeits	\$400

INTEREST (341)

Total: **\$2,235 (0.10%)**

Code	Description	2026 Budget
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341.000	Interest Earnings	\$2,235
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RENTS (342)

Total: **\$39,500 (1.75%)**

Code	Description	2026 Budget
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342.100	Cell Tower Lease	\$27,000
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342.120	RV Winter Storage	\$500
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342.210	Savidge Room Rental	\$1,200
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342.220	Tax Collector Office	\$100
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342.230	Polling Place Rental	\$200
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342.240	Rescue Building Rental	\$10,000
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342.260	Little House Rental	\$500
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STATE REVENUES (355)

Total: **\$151,400 (6.70%)**

Code	Description	2026 Budget
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355.010	Public Utility Realty (PURTA)	\$1,400
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355.040	Alcoholic Beverages Tax	\$1,000
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355.050	Municipal Pension Allocation	\$130,000
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Code	Description	2026 Budget
355.070	Fireman's Relief	\$19,000

GENERAL GOV CHARGES & PUBLIC SAFETY (361–362)

Total: **\$37,650 (1.66%)**

Code	Description	2026 Budget
361.330	Zoning Fees	\$1,000
361.340	Zoning Hearing Fees	\$600
361.730	Accident Reports	\$750
362.410	Building Permits	\$20,000
362.470	Inspection Fees – CY	\$14,000
362.471	Inspection Fees – PY	\$1,000
362.530	Excavation Inspector Fee	\$300

RECREATION REVENUES (367)

Total: **\$500 (0.02%)**

Code	Description	2026 Budget
367.141	KSP Gazebo Rental	\$100
367.142	PKP Pavilion Rental	\$200
367.200	PKP Ballfield Rental	\$200

MISCELLANEOUS (389)

Total: **\$20,050 + \$356,724 fund balance**

Code	Description	2026 Budget
389.000	Miscellaneous Income	\$20,000
389.400	Late Fees – Rental Ordinance	\$50
399.000	Prior Year Fund Balance (budgeted use)	\$356,724

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GENERAL FUND — 2026 LINE-ITEM EXPENDITURE TABLE

400 – LEGISLATIVE

Account Description	2026 Budget
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400.105 Mayor's Salary	\$500
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402 – FINANCIAL ADMINISTRATION

Account Description	2026 Budget
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402.311 Audit	\$6,000
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402.312 Audit – Prior Year	\$12,000
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403 – TAX COLLECTION

Account Description	2026 Budget
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403.116 Commission	\$38,000
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403.117 Comm Reg/Recorder	\$1,200
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403.200 Supplies	\$2,000
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403.353 Surety Bond	\$600
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404 – LEGAL SERVICES

Account Description	2026 Budget
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404.315 Legal Services	\$30,000
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401 & 405 – OFFICE STAFF / ADMINISTRATION

Account	Description	2026 Budget
401.112	Wages – Manager	\$67,893
401.196	Health Insurance – Manager	\$18,360
401.196c	Eye/Dental Reimb – Manager	\$900
401.198	Life Insurance – Manager	\$900
401.324	Mobile Reimb – Manager	\$120
405.112	Wages – Admin Assistant	\$42,141
405.115	Part-Time Clerk	\$15,000
405.196	Health Insurance – Clerks	\$7,500
405.196c	Eye/Dental Reimb – Clerks	\$250
405.198	Life Insurance – Clerks	\$650
405.324	Mobile Reimb – Clerks	\$720

406 – GENERAL ADMINISTRATION

Account	Description	2026 Budget
406.210	Office Supplies	\$500
406.320	Communication	\$1,200
406.325	Internet Fees	\$1,800
406.341	Advertising	\$300
406.367	Refuse	\$2,000
406.390	Bank Fees	\$600

Account Description	2026 Budget
406.450 Contracted Services	\$15,000
406.460 Continuing Education	\$150
406.480 Postage & Misc	\$100

409 – BUILDINGS & FACILITIES

Second Street Community Center

Account	Description	2026 Budget
409.CC.220	Operating Supplies	\$800
409.CC.351	Property Insurance	\$4,200
409.CC.361	Electricity	\$7,000
409.CC.362	Natural Gas	\$2,300
409.CC.366	Water	\$650
409.CC.373	Maintenance	\$5,000
409.CC.440	Contracted Cleaning	\$7,500

Fire Police Building

Account	Description	2026 Budget
409.FP.351	Property Insurance	\$961
409.FP.361	Electricity	\$1,900
409.FP.362	Natural Gas	\$1,500
409.FP.366	Water	\$550
409.FP.373	Maintenance	\$2,000

Garage

Account Description 2026 Budget

409.G.361 Electricity \$1,700

409.G.362 Natural Gas \$350

409.G.366 Water \$530

409.G.373 Building M/R \$4,000

Little House

Account Description 2026 Budget

409.LH.361 Electricity \$1,700

409.LH.362 Natural Gas \$530

409.LH.366 Water \$250

409.LH.373 Maintenance \$100

Pool Building

Account Description 2026 Budget

409.PB.361 Electricity \$450

410 – POLICE DEPARTMENT

Wages

Account Description 2026 Budget

410.A.100 Chief \$104,828

410.A.112 Patrol \$406,456

410.A.115 PT Patrol \$7,475

Account	Description	2026 Budget
410.A.140	Admin Assistant	\$40,920
410.A.141	Accreditation Officer	\$1,000
410.A.172	Holiday	\$27,000
410.A.173	Vacation	\$10,300

Overtime

Account	Description	2026 Budget
410.AA.180	Overtime	\$29,500
410.AA.181	Court OT	\$7,300

Benefits

Account	Description	2026 Budget
410.B.179	Longevity	\$17,000
410.B.196	Health Insurance	\$355,846
410.B.196b	Health Reimb	\$500
410.B.197	PMRS Pension	\$47,000
410.B.198	Life Insurance	\$2,300
410.B.237	Footwear/Boots	\$250
410.B.325	Mobile Reimb	\$2,600

Departmental

Account	Description	2026 Budget
410.D.210	Supplies	\$5,400
410.D.215	Postage/Misc	\$1,000

Account	Description	2026 Budget
410.D.231	Vehicle Fuel	\$10,000
410.D.238	Uniforms	\$4,000
410.D.242	Ammunition	\$3,000
410.D.250	Tires	\$1,500
410.D.321	Telephone	\$2,000
410.D.330	Car Wash	\$700
410.D.375	Vehicle M/R	\$2,000
410.D.420	Dues	\$500
410.D.450	Contracted Services	\$32,000
410.D.470	Training	\$2,000

Insurance

Account	Description	2026 Budget
410.I.352	General Liability	\$4,804
410.I.353	Automobile	\$7,172
410.I.354	Workers' Comp	\$28,462
410.I.355	Inland Marine	\$1,528
410.I.359	Law Enforcement Liability	\$4,404

411 – FIRE DEPARTMENT

Account	Description	2026 Budget
411.A.120	Fire Chief	\$1,050

Account	Description	2026 Budget
411.D.242	Fire Prevention Materials	\$1,000
411.D.249	Recruitment/Retention	\$1,000
411.E.375	Upkeep	\$5,000
411.E.533	Replacement	\$50,000
411.H	Hydrants	\$23,000
411.I.354	Workers' Comp	\$21,500

413 – CODE ENFORCEMENT (NEIC)

Account	Description	2026 Budget
413.450	Basic Service	\$8,500
413.455	Building Inspection	\$16,000
413.456	Rental Inspection	\$5,200

414 – ZONING HEARING

Account	Description	2026 Budget
414.000	ZHB Expenses	\$46

419 – FIRE POLICE

Account	Description	2026 Budget
419.231	Vehicle Fuel	\$500
419.375	Equipment	\$500

Account Description 2026 Budget

419.I.353 Auto Insurance \$850

430 – PUBLIC WORKS

Wages

Account Description 2026 Budget

430.A.110 Supervisor \$65,815

430.A.112 Full-Time \$80,426

430.A.180 Overtime \$1,000

Benefits

Account Description 2026 Budget

430.B.191 Clothing Allowance \$600

430.B.192 Uniform Footwear \$600

430.B.194 Dental/Vision \$500

430.B.195 Life Insurance \$1,400

430.B.196 Health Insurance \$69,187

430.B.197 PMRS Pension \$77,250

430.B.324 Mobile Reimb \$1,080

Departmental

Account Description 2026 Budget

430.D.220 Supplies \$7,000

430.D.231 Vehicle Fuel \$13,000

Account	Description	2026 Budget
430.D.320	Telephone	\$1,600
430.D.450	Contract Services	\$1,600

432 – WINTER MAINTENANCE

Account	Description	2026 Budget
432.180	Overtime	\$8,000
432.183	Supplies	\$18,000

433 – TRAFFIC CONTROL DEVICES

Account	Description	2026 Budget
433.351	Property Insurance	\$300
433.360	Electricity	\$3,402

434 – STREET LIGHTING

Account	Description	2026 Budget
434.246	Maintenance/Repair	\$300
434.361	SL Electricity	\$59,700

436 – STORM SEWERS AND DRAINS

Account	Description	2026 Budget
436.000	Storm Sewer Repairs	\$2,000

437 – EQUIPMENT

Account Description	2026 Budget
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437.374 Equipment M/R	\$25,000
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437.375 Vehicle M/R	\$18,000
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437.384 Equipment Rental	\$2,000
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438 – ROADS MAINTENANCE AND REPAIR

Account Description	2026 Budget
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438.245 Supplies	\$3,000
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438.436 Street Signs	\$2,000
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452–457 PARKS & RECREATION

2nd Street Playground

Account Description	2026 Budget
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452.000 2nd Street Playground	\$500
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All Parks

Account Description	2026 Budget
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454.000 Landscaping – All Parks	\$2,000
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King Street Park

Account	Description	2026 Budget
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454.KS.369	Water	\$400
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454.KS.371	Electric	\$1,500
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Account	Description	2026 Budget
454.KS.372	Maintenance	\$1,000
454.KS.372a	Shade Tree Maintenance	\$1,000

Ballfields

Account	Description	2026 Budget
454.PB.361	Electricity (Ballfield Lights)	\$2,819
454.PB.366	Water	\$300
454.PB.500	Ballfield Expenses	\$300
454.PB.501	RR Facilities	\$1,260

Pineknotter Park

Account	Description	2026 Budget
454.PK.601	RR Facilities	\$1,260

Events & Programs

Account	Description	2026 Budget
457.E.247	Special Events	\$1,000
457.E.352	Event Insurance	\$1,000

470 – DEBT SERVICE

Account	Description	2026 Budget
471.400	Backhoe Loan	\$17,400

481 – EMPLOYER PAID BENEFITS

Account Description	2026 Budget
481.100 Social Security	\$54,041
481.200 Medicare	\$12,639
481.300 Unemployment Compensation	\$6,000

486 – INSURANCES

Account Description	2026 Budget
486.350 Linebacker	\$8,760
486.351 Property	\$7,395
486.352 General Liability	\$4,898
486.353 Automobile	\$6,330
486.354 Workers' Compensation	\$10,570
486.355 Inland Marine	\$2,117
486.356 Crime Policy	\$395
486.357 Umbrella	\$8,828
486.458 Volunteer Accident	\$600

489 – CONTINGENCY

Account Description	2026 Budget
489.000 Contingency	\$20,000
489.999 Miscellaneous Expenses	\$3,000

490 – CONTRIBUTIONS

Account Description	2026 Budget
490.440 Penn Valley Airport Authority	\$1,500
490.456 Library Contribution	\$3,000

492 – INTERFUND TRANSFERS

Account Description	2026 Budget
492.500 Transfer to Shade Tree Fund	\$2,500

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SEWER FUND — 2026 LINE-ITEM REVENUE TABLE

Account Description 2026 Budget

341.000 Interest Income \$52,000.00

364 – SANITATION (SEWER REVENUES)

364.110 – Connection / Tap-In Fees

Account Description 2026 Budget

364.113 Northumberland Tapping Fees \$1,640.00

364.120 – Sewer Use Charges

Account Description 2026 Budget

364.121 Flat Charge \$672,492.47

364.122 Water Use Charge \$271,262.12

364.123 Water Usage Accounts \$40,626.56

364.124 W – Point Township \$721,743.58

364.125 W – Upper Augusta \$59,479.80

Subtotal Sewer Use Charges: \$1,765,604.53

364.900 – Other Sanitation Income

Account Description 2026 Budget

364.901 Inspection Fees \$3,150.00

364.902 Disconnect / Reconnect Fees \$350.00

Account Description	2026 Budget
364.904 Penalties	\$35,000.00
364.900 Other Sanitation Income – Other	\$68,617.81

SEWER FUND — 2026 LINE-ITEM EXPENDITURE TABLE

400 – ADMINISTRATIVE

Total: \$25,500.00

Account / Description	2026 Budget
400.311 – Auditors	\$10,000.00
400.314 – Legal Services	\$15,000.00
400.341 – Advertising	\$500.00

405 – SECRETARY & CLERK OPERATIONS

Total: \$52,059.24

Personnel

Account / Description	2026 Budget
405.115 – Part-Time Staff	\$22,915.44

Supplies & Software

Account / Description	2026 Budget
405.210 – Office Supplies	\$5,000.00
405.215 – Postage	\$5,500.00
405.229 – Water/Food (Human Consumption)	\$250.00

405.270 – Software \$9,455.40

Other

Account / Description	2026 Budget
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405.317 – Equipment Repair	\$288.40
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405.321 – Phone/Internet	\$5,000.00
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405.391 – Bill Collection	\$1,500.00
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405.453 – Web Maintenance	\$150.00
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405.750 – Minor Capital Purchases	\$2,000.00
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429 – WASTEWATER COLLECTION & TREATMENT

Total: \$804,064.85

Personnel

Account / Description	2026 Budget
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429.110 – Superintendent	\$20,215.45
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429.112 – Full-Time Staff	\$224,009.40
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429.180 – Overtime	\$10,000.00
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Supplies

Account / Description	2026 Budget
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429.220 – Materials & Supplies	\$17,500.00
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429.222 – Chemicals	\$35,000.00
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429.225 – Lab Supplies	\$3,000.00
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429.230 – Generator Fuel	\$1,500.00
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429.231 – Vehicle Gas	\$2,500.00
429.236 – Building Supplies	\$3,500.00
429.238 – Clothing	\$1,200.00
429.250 – Maintenance & Repairs	\$35,000.00

Other Professional Services

Account / Description	2026 Budget
429.310 – Professional Services	\$20,000.00
429.313 – Engineering	\$25,000.00
429.316 – Lab Fees	\$30,000.00
429.317 – PA One Call	\$300.00
429.318 – System Services	\$15,000.00

Utilities

Account / Description	2026 Budget
429.361 – Electric	\$200,000.00
429.365 – Sludge Disposal	\$32,500.00
429.366 – Water	\$7,000.00
429.367 – Refuse	\$3,000.00

Communications, Memberships & Training

Account / Description	2026 Budget
429.324 – Cell Phone Reimbursement	\$1,440.00
429.325 – Emergency Cell	\$150.00
429.338 – Permit Fees	\$1,500.00

429.420 – Dues & Subscriptions	\$1,250.00
429.451 – Contracted Vehicle Service	\$1,500.00
429.455 – Vehicle Expenses	\$1,500.00
429.460 – Training	\$3,000.00
429.475 – Licensing	\$1,500.00

Capital

Account / Description	2026 Budget
429.750 – Minor Capital	\$8,000.00
429.751 – Major Capital	\$15,000.00
429.756 – Joint Fixed Major Capital	\$75,000.00
429.800 – Nutrient Credits	\$8,000.00

471 – DEBT SERVICE

Total: \$803,036.28

Account / Description	2026 Budget
472.100 – Debt Service (PennVEST/WWTP Improvements)	\$803,036.28

481 – EMPLOYER TAXES

Total: \$52,502.19

Account / Description	2026 Budget
481.100 – FICA	\$3,670.92
481.200 – Medicare	\$15,573.60

483.160 – PMRS Pension \$27,077.67

485.000 – Unemployment \$6,180.00

486 – INSURANCE & BONDING

Total: \$49,451.37

Account / Description	2026 Budget
Insurance – Property	\$26,325.31
Insurance – Liability	\$7,954.76
Insurance – Surety/Fidelity	\$1,100.04
Insurance – Workers Comp	\$7,021.00
Insurance – Auto	\$2,615.17
Insurance – Crime	\$228.02
Insurance – Linebacker	\$2,727.35
Insurance – Umbrella	\$1,479.72

487 – HEALTH BENEFITS

Total: \$139,748.41

Account / Description	2026 Budget
Health Insurance / Stipend	\$135,150.00
Other Benefits	\$1,600.00
Short-Term Disability	\$1,236.00
Life Insurance	\$1,762.41

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LIQUID FUELS FUND – FULL LINE-ITEM REVENUE TABLE

Total Revenues: **\$122,135 (100%)**

Code	Description	2026 Budget
355.020	PennDOT Liquid Fuels Allocation	\$115,676
341.103	Interest Earned	\$6,459

LIQUID FUELS FUND – FULL LINE-ITEM EXPENDITURE TABLE

Total Expenditures: **\$122,135 (100%)**

All expenditures comply with the PA Liquid Fuels Tax Act.

SECTION 432 — WINTER MAINTENANCE SUPPLIES

Total: **\$10,000 (8.19%)**

Code	Description	2026 Budget
432.183	Street Maintenance Supplies (salt, materials)	\$10,000

SECTION 433 — TRAFFIC CONTROL & SIGNAGE

Total: **\$2,135 (1.75%)**

Code	Description	2026 Budget
433.436	Signage, regulatory signs, replacement	\$2,135

SECTION 439 — ROADWAY IMPROVEMENTS

Total: **\$110,000 (90.06%)**

Milling

Code	Description	2026 Budget
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439.100	Milling	\$20,000
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Asphalt / Paving

Code	Description	2026 Budget
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439.200	Asphalt / Paving / Surface Restoration	\$90,000
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Northumberland Borough

Appendix A: Chart of Accounts (Narratives)

Prepared for Borough Council | 2026 Budget

Introductory Note

This appendix provides narrative explanations of every account code within the Borough's Chart of Accounts across all funds (per DCED Chart of Accounts, 2014). It is designed as a reference tool for elected officials, staff, and the public. It should be read alongside the line-item budget to understand the purpose, statutory basis, and typical uses of each account. Dollar figures are intentionally omitted in this appendix to emphasize structure and purpose.

Section 1 – General Fund (Revenues)

- 301 – Real Property Tax: Real estate tax collections, including current, prior, and delinquent receipts.
- 310 – Local Tax Enabling Act Taxes: Act 511 taxes including earned income, local services, and business privilege.
- 321 – Licenses & Permits: General revenues from Borough licensing such as merchants, peddlers, alcohol, and parking meters.
- 322 – Non-Business Licenses & Permits: Includes building, zoning, sign, demolition, driveway, sidewalk, and street opening permits.
- 331 – Fines: Vehicle code fines, ordinance violations, and related penalties.
- 341 – Interest Earnings: Investment income on Borough funds.
- 342 – Rents & Royalties: Rent from Borough property or equipment.
- 354 – State Shared Revenues: Formula-driven state allocations.
- 355 – State Grants: State-awarded competitive grants.
- 361 – General Government Charges: Fees for administrative services such as subdivision reviews and zoning hearing board appeals.
- 362 – Public Safety Charges: Revenues from police reports, parking fines, and fire service fees.
- 364 – Sanitation Revenues: Recycling or sanitation-related charges.
- 367 – Culture & Recreation Revenues: Rental of pavilions, fields, or park facilities.
- 387 – Miscellaneous Revenues: Nonrecurring or irregular receipts.
- 389 – Non-Operating Revenues: One-time or special purpose revenues.
- 392 – Interfund Transfers: Revenues transferred into the General Fund from other Borough funds.

Section 1 – General Fund (Expenditures)

- 400 – Legislative: Council stipends and related legislative costs.
- 401 – Mayor: Salary and expenses for the Mayor.
- 402 – Auditing Services: Independent annual audit costs, required by state law.

- 403 – Tax Collection: Commissions and expenses of the Tax Collector.
- 404 – Solicitor: Borough Solicitor retainer, special legal counsel.
- 405 – Executive/Administration: Borough Manager and administrative salaries and benefits.
- 406 – General Government Administration: Office operations, dues, training, subscriptions, and banking.
- 407 – IT / Data Processing: Technology systems, software, and data management services.
- 408 – Engineering Services: Professional engineering and technical consulting services.
- 409 – Building & Plant: Utilities, maintenance, and insurance for Borough facilities.
- 410 – Police: Police department salaries, benefits, equipment, and training.
- 411 – Fire Protection: Contributions to fire companies and equipment.
- 412 – Ambulance/EMS: Borough allocation to emergency medical services.
- 414 – Planning & Zoning: Planning commission, zoning officer, and hearing board costs.
- 420 – Sanitation: Contracted refuse and recycling services.
- 430 – Public Works (Streets): Street crew salaries, materials, supplies, and fuel.
- 432 – Winter Maintenance: Salt, snow removal, and overtime.
- 438 – Maintenance & Repairs: Storm-related and emergency public works projects.
- 454 – Parks & Recreation: Wages, supplies, and park improvements.
- 455 – Shade Trees: Tree maintenance, trimming, planting, and removal (tied to Shade Tree Fund).
- 456 – Library Contributions: Annual Borough contribution to library services.
- 471 – Debt Service Principal: Scheduled principal payments on bonds and loans.
- 472 – Debt Service Interest: Interest payments on Borough debt.
- 480 – Employer Contributions: Pension, health insurance, and FICA contributions.
- 484 – Workers' Compensation: Premiums for employee coverage.
- 486 – Unemployment Compensation: Employer contributions to unemployment insurance.
- 487 – Other Employee Benefits: Life insurance or supplemental benefits.
- 489 – Insurance & Surety Bonds: Liability and public official bonds.
- 492 – Interfund Transfers: Transfers from General Fund to other accounts, including capital reserve or liquid funds.

Section 2 – Sewer Fund

Introductory Note

The Sewer Operating Fund is a **self-supporting enterprise fund**, structured to operate independently from the General Fund. All revenues generated by sewer fees, penalties, and contributions are legally restricted to wastewater collection, treatment, and regulatory compliance activities. This appendix outlines the account codes used in the Sewer Fund, aligned to DCED's uniform statewide chart of accounts. No General Fund tax dollars may be used in this fund except through approved interfund agreements.

Section 3 – Sewer Fund (Revenues)

- **364 – Sewer Revenues:**

User fee collections based on quarterly sewer billing for residential, commercial, and industrial users.

- **364.300 – Sewer Penalties:**

Penalty charges for late sewer payments.

- **341 – Interest Earnings:**

Interest accrued on sewer operating and reserve accounts.

- **392 – Interfund Transfers:**

Transfers related to debt service, insurance, or capital contributions (rare; typically minimal).

Section 3 – Sewer Fund (Expenditures)

(DCED Category: 429/430 – Wastewater Collection & Treatment)

- **429.000 – Wastewater Treatment Operations:**

Plant chemicals, UV bulbs, testing, lab services, permit compliance, and sludge hauling.

- **429.200 – Sewer System Maintenance:**

Lift station repairs, pump maintenance, line jetting, manhole rehabilitation, and inflow/infiltration work.

- **429.361 – Utilities:**

Plant electricity, natural gas, water, and operational communications.

- **429.450 – Contracted Services:**

Third-party laboratory analysis, engineering reviews, collection system evaluation, or plant support services.

- **429.700 – Capital Improvements:**

Major projects, equipment replacement, and plant upgrades.

Personnel & Benefits (Sewer Fund)

- **429.110 – Wages (Full-Time Staff):**

Sewer Operators, Wastewater Treatment Plant personnel, and Public Works cross-assigned staff.

- **429.196 – Health Insurance:**

Medical, dental, vision, and HRA reimbursements for sewer personnel.

- **429.197 – Pension (PMRS):**

Employer pension contributions for sewer employees.

- **429.198 – Life Insurance & Supplemental Benefits**

- **429.200 – FICA/Medicare**

- **484 – Workers' Compensation:**

Coverage for sewer employees, apportioned by risk category.

Debt Service (Sewer Fund)

- **471 – Sewer Debt Service Principal:**

Principal repayment for wastewater infrastructure financing (PennVEST, USDA-RD, or other capital loans).

- **472 – Sewer Debt Service Interest:**

Interest charges related to the same infrastructure loans.

Section 3 – Liquid Fuels Fund

Introductory Note

The Liquid Fuels Fund is a restricted-use governmental fund governed by Pennsylvania's Liquid Fuels Tax Act and PennDOT Publication 9. Revenues in this fund are legally required to be used for roadway-related activities and cannot be spent on general administrative, police, or non-highway functions. This section provides an overview of each Liquid Fuels account code used by the Borough, aligned with the DCED Chart of Accounts (2014). This appendix is intended for elected officials, staff, auditors, and the public to understand allowable uses and statutory restrictions.

Section 2 – Liquid Fuels Fund (Revenues)

- **341.103 – Interest Earnings (Liquid Fuels):**

Interest accumulated on restricted Liquid Fuels reserve balances.

- **355.020 – State Liquid Fuels Allocation:**

Annual disbursement provided by PennDOT based on mileage, population, and fuel consumption formulas.

Section 2 – Liquid Fuels Fund (Expenditures)

- **432.183 – Highway Materials & Supplies:**

Salt, anti-skid, snow removal supplies, and roadway maintenance materials eligible under PennDOT guidelines.

- **433.436 – Signs & Traffic Control Devices:**

Purchase, repair, or replacement of regulatory, warning, and guide signs.

- **435.435 – Sidewalks & Crosswalks:**

Installation or maintenance of crosswalks or pedestrian safety features where eligible (not sidewalks).

- **439.100 – Roadway Milling:**

Milling costs required for resurfacing, surface preparation, or rehabilitation.

- **439.200 – Asphalt / Paving:**

Hot-mix asphalt, road paving contracts, surface treatment, or patching work.

Section 4 – Parks & Recreation Fund

Supports community recreation. Accounts include pavilion rentals, recreation program fees, and maintenance costs. Expenditures cover seasonal wages, groundskeeping, and small capital projects (linked to DCED 454 – Parks).

Section 5 – Parking Meter Fund

Accounts track revenues from Borough parking meters. Funds are generally restricted to parking-related maintenance, meter replacement, and enforcement support (DCED revenue code 321.350 / 362.300).

Section 6 – Shade Tree Fund

Restricted account used to support urban forestry and street tree maintenance. Funds cover planting, pruning, and removal of Borough-owned trees. Cross-referenced to expenditure code 455 – Shade Trees.

Section 7 – PennVEST Account

Restricted account tied to sewer/stormwater infrastructure financing through the PennVEST program. Balances are reserved for repayment obligations and cannot be used for general operations (primarily linked to 471–472 Debt Service).

Section 8 – Tax Collector Account

This account serves as a pass-through for property tax collections. Balances peak during spring tax collection and are transferred into the General Fund. Cross-referenced to expenditure code 403 – Tax Collection. This account is now held under the Borough's EIN for compliance.

END OF DOCUMENT