

BOROUGH OF CONSHOHOCKEN
FISCAL YEAR 2025
PROPOSED BUDGET



BOROUGH COUNCIL

Tina Sokolowski, President
Kathleen Kingsley, Vice President
Anita Barton, Senior Member
Alan Chmielewski, Member
Stacy Ellam, Member
Ralph Frey, Member
Adrian Serna, Member

MAYOR

Yaniv Aronson

Stephanie Cecco, Borough Manager

Introduction

The 2025 budget process was extremely efficient. Council, the Mayor and the Administrative staff worked collectively to meet and exceed all timelines as prescribed by Borough Code. The 2025 budget is submitted in accordance with the Ordinance(s) of the Borough and Laws of the Commonwealth, specifically Borough Code and related laws. The 2025 Budget is balanced with fund equity and revenues matching estimated expenditures. It reflects, as accurately as possible, the estimated revenues and expenditures for the 2025 calendar year. The budget includes all of Borough Council's priorities and goals for the fiscal year. The 2025 Budget does not include a tax increase. Conshohocken Borough millage will remain at 4.5 mills for the 2025 fiscal year. The budget encompasses capital equipment and projects and continues allocating resources to reserve and emergency funds to ensure the financial stability of the Borough in the future. The budget illustrates the many services that the community receives as a result of their tax dollars. It also exemplifies that the Borough works hard on a regular basis to provide quality service to its constituents. Lastly, the budget encompasses goals and objectives for each Department in the Borough. These goals and objectives are justification for the expenditures in 2025.

We, as administrators, are honored to serve the Borough of Conshohocken. Not just the elected officials, but also the residents, business owners and community groups. It is our belief that through this 2025 budget and continued collaboration between these three entities that the Borough can continue to evolve forward with the goal of enhancing the quality of life in Conshohocken.

Sincerely,

Stephanie Cecco

Stephanie Cecco
Borough Manager

Overview of Borough Funds

Conshohocken Borough has multiple accounting funds. Major funds consist of the primary operating fund, also known as the general fund, and capital fund. Secondary accounts consist of special tax levy and fiduciary funds. Special tax levy funds are funded through millage rate and are restricted by law to specific purposes. They consist of the Street Light Fund, Fire Protection Fund, Library Fund, Debt Service Fund and Road Fund. Fiduciary funds consist of the police and non-uniformed pension funds and the OPEB Trust. Reserve funds consist of the Capital Reserve Fund and Operating Reserve Fund. The purpose of the reserve funds is to help ensure the financial stability of the Borough in the future. The budget consists of additional funds including: Highway Aid, Economic Development, Home Program, Park and Rec Impact, and Mary Wood Park.

Below is a short description of each fund and its function within the overall budget.

1. The *General Fund* is the chief operating fund of the Borough and includes core services by department such as administration, police, public services, fire services, engineering, licenses and inspections, professional services, legal services, stormwater management, parks, and recreation. The fund receives 3.3483 mills from real estate tax. It is important to note that the overall increase from FY24 to FY25 is 8.61% with the majority of the increase coming from contractual obligations, pension funding obligations, and personnel costs.
2. The *Street Lighting Fund* receives .1225 mills from real estate tax to support operation and maintenance of streetlights in the Borough. The Borough continues to invest in LED lighting with the goal of decreasing future energy costs.
3. The *Fire Protection Fund* receives .1254 mills from real estate tax. The Fund and corresponding levy was established for the following purpose: "to assist fire companies in the Borough with the purchase, removal and repair of fire engines, fire apparatus or fire hoses, the purchase of land upon which to erect a firehouse or firehouses, the employment of career firefighters, or for general operations, " in accordance with section 1302(6) of the Borough code.
4. The *Library Fund* receives .0836 mills from real estate tax. The fund and corresponding levy was established for the following purpose: "to maintain and/or aid in maintaining the Conshohocken Free Library as a local library."
5. The *Debt Service Fund* receives 0.7000 mills from real estate tax. This fund was created to account for the debt that is being created by General Obligation Notes associated with the construction of Borough Hall.
6. The *Road Fund* receives 0.1202 mills from real estate tax. This fund is a new operating fund in FY2025 and was created to pay the cost of making permanent street improvements and to pay contract prices for paving and other permanent street improvements.

7. The *Capital Fund* was created to account for anticipated capital expenditures such as investment in assets annually.
8. The *Capital Reserve Fund* and *Operating Reserve Fund* are funds created to ensure the financial stability of the Borough in the future as permitted by Borough Code. The Operating Reserve fund may not exceed 25% of the estimated revenues of the Borough's general fund in a budget's current fiscal year.
9. The *OPEB Trust* was created in FY2019. This Trust was created with the intent of annually allocating reserve funds specifically to cover future costs of post employment benefits.
10. The *Police, Fire, and Non-Uniform Pension Funds* account for all pension related funds and transactions.
11. The *Highway Aid Fund* utilizes Liquid Fuels dollars received from the Commonwealth of Pennsylvania. Use of liquid fuels dollars are restricted by law for specific roadway purposes.
12. The *Economic Development Fund* accounts for all community development and associated grant activities.
13. The *Home Program Fund* accounts for home program assistance and qualifying home improvement grant activities administered by Borough administration.
14. The *Mary Wood Park Fund* covers expenditures relative to the Mary Wood Park Property as approved by the Mary Wood Park Commission and Borough Council.
15. The *Park and Rec Impact Fund* accounts for all monies generated from development whereby Council and the applicant agreed to a payment of a fee in lieu of dedication of land. This fund is earmarked specifically for the purpose of providing park and recreational facilities within the Borough of Conshohocken.

Budget Preparation Team

Stephanie Cecco, Borough Manager
Z. Raymond Sokolowski, Executive Director of Operations
Angela Metz, Director of Administrative Services
Brittany Rogers, Executive Assistant to the Borough Manager
Shauna Wylesol, Executive Assistant, Operations and Emergency Management
Julie Davis, Treasurer
Dave Lennon, Chief of Police
Tim Gunning, Director of Fire Services
Lauren Irizarry, Director of Recreation Services
Christine Stetler, Community Development and Grants Manager
Allison Lee, Zoning Officer
Paul Gornowski, Communications and Special Events Manager
Frank Perry, Director of Public Services
Chris Small, Director of Licenses and Inspections

Thank you to all Borough staff for their hard work during the budget process and to our elected officials for all of their guidance and direction from commencement to completion.

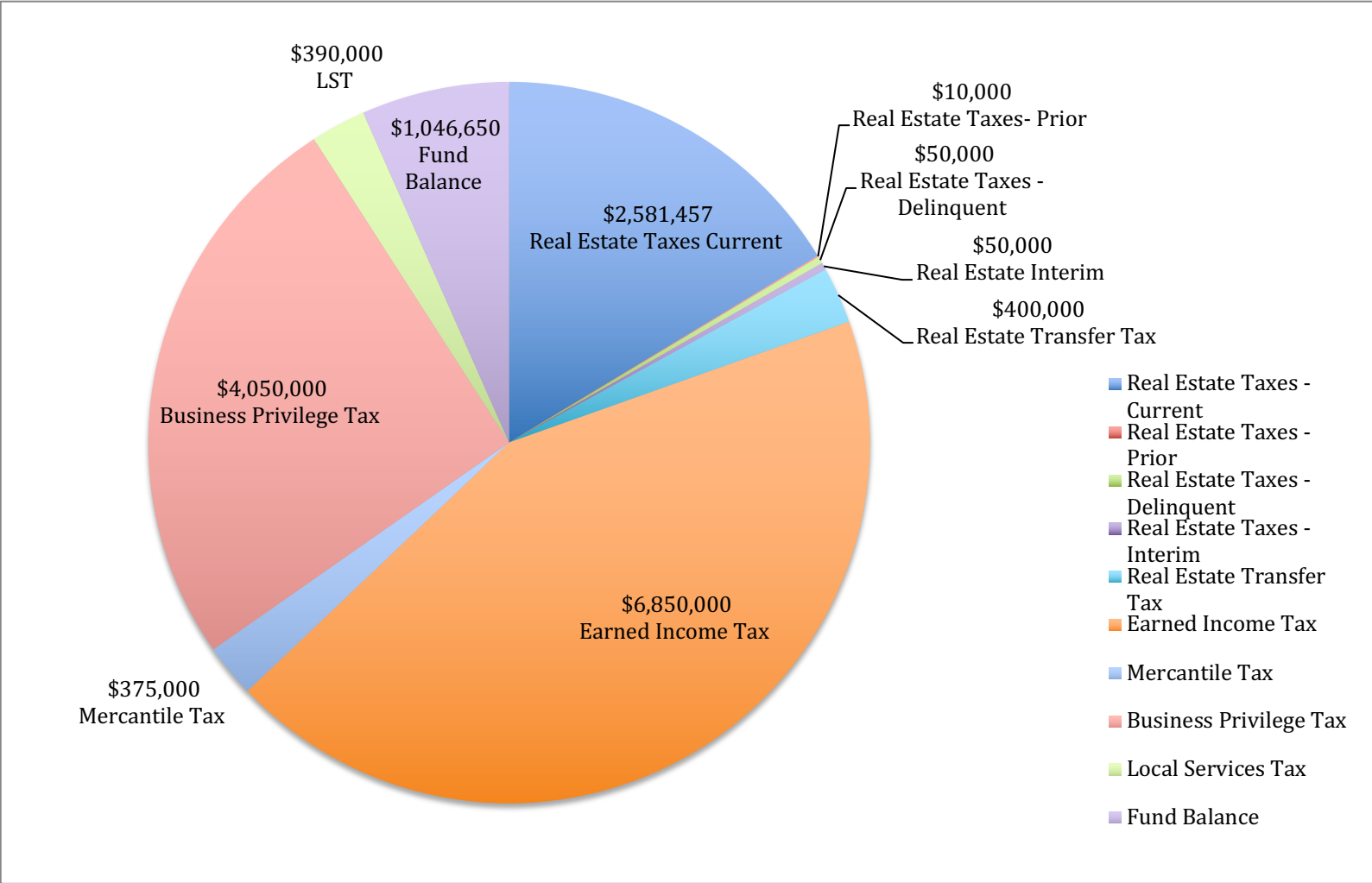
2025 Budget Highlights

Borough Council had a special budget workshop to develop goals and objectives for FY2025. The following funding priorities were identified and are reflected in the budget:

- No tax increase.
- Continued investment into reserve funds and OPEB Trust to ensure financial viability for the long-term.
- Investment into Public Safety:
 - Fire Department –part-time firefighters, fire stipend program, fire uniforms, radios, equipment, arson canine, and appropriation to our volunteer fire department.
 - Police Department – hybrid police vehicles, IT and software upgrades, policy review, traffic safety equipment, and officer safety equipment and health and wellness.
 - Narberth Ambulance –increased annual appropriation
 - Emergency Management- equipment, flood gauge, IT upgrades
- Continued investment into Public Services with updated equipment, pocket parks, stormwater upgrades, facility improvements, and hybrid vehicles
- Continued investment into Recreation Services for improved Quality of Life with facility upgrades to the Community Center and A-Field and bike racks at parks.
- Year two of the Conshohocken Shuttle Program
- Continued investment into pocket parks, open space and the Borough’s Main Street corridor with the 2nd Avenue Veteran’s Plaza, Weinmann Pocket Park, and Future Public Safety Facility.
- Matching funds allocated for Grants and capital engineering and traffic engineering projects.
- Generation of a designated Road Fund with allocated millage to supplement the Borough’s State Liquid Fuels dollars.
- Increased personnel to meet the needs of the Borough’s growing population while still providing the same level of quality service to our constituents.

Primary Revenue Sources

Real Estate and business taxes are the primary sources of revenue for the Borough along with Fund Equity. The strong commercial real estate market continues to result in high real estate transfer, earned income and business privilege/mercantile tax income.



Real Estate Tax - Where Do Resident Tax Dollars Go?

Millage rate is the amount per \$1,000 used to calculate taxes on a property. One mill represents \$1 in taxes per \$1,000 in tax-assessed value. For example, consider a home's assessed value is \$200,000. Then 1 mill of tax would equal \$200. The Borough's total millage rate in 2024 was 35.356 mills. This means the homeowner owes \$35.356 in taxes for every \$1,000 in tax-assessed value. In this example, that would amount to \$7,071.20 in property taxes annually.

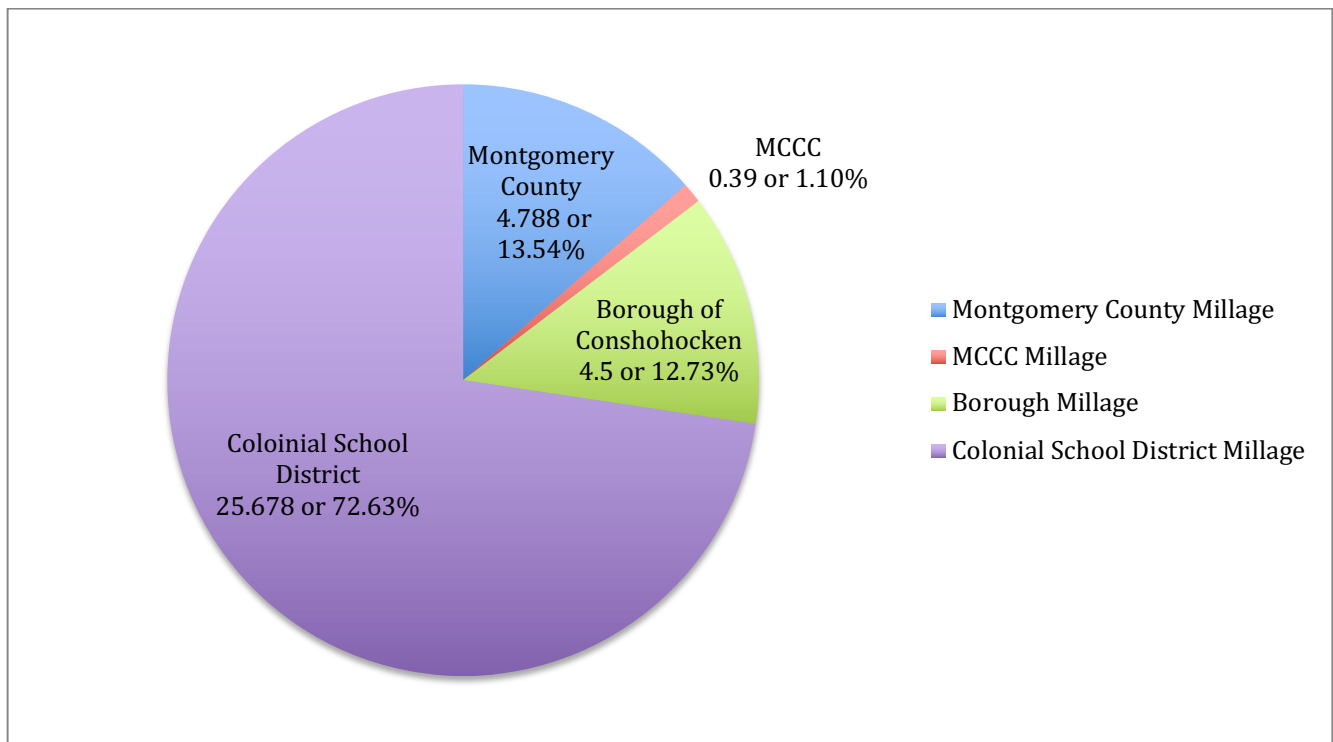
In 2024, the millage rate for a Conshohocken resident was broken out into four categories totaling 35.356:

- 2024 Montgomery County Millage = 4.788
- 2024 Montgomery County Community College Millage = 0.39
- **2024 Borough Millage = 4.5**
- 2024 Colonial School District Millage = 25.678

If we continue with our example, this would mean that this homeowner would owe the following annual costs in property tax:

- **Amount owed to the Borough = \$900 (\$200 x 4.5)**
- Amount owed to County = \$957.60 (\$200 x 4.788)
- Amount owed to MCCC = \$78 (\$200 x .39)
- Amount owed to Colonial School District = \$5,135.60 (\$200 x 25.678)

The chart below illustrates where a resident's tax dollars go based on 2024 millage rates. In this example, this particular property owner would owe approximately \$75 a month to the Borough for the following services: trash removal, recycling, snow plowing, upgraded parks, police protection, fire protection, emergency services, library services, code enforcement, permitting, property maintenance, road improvements, recreational programming, community center, rowing center, stormwater management, and access to free special events.



Real Estate Tax - The Value of One Mill

The total estimated assessed value of real estate for 2025 is \$796,753,149. Total revenue based on 4.5 mills accounting for penalties, delinquent taxes and discounts is \$3,469,389.

Millage Tax Rate and Revenues by Fund

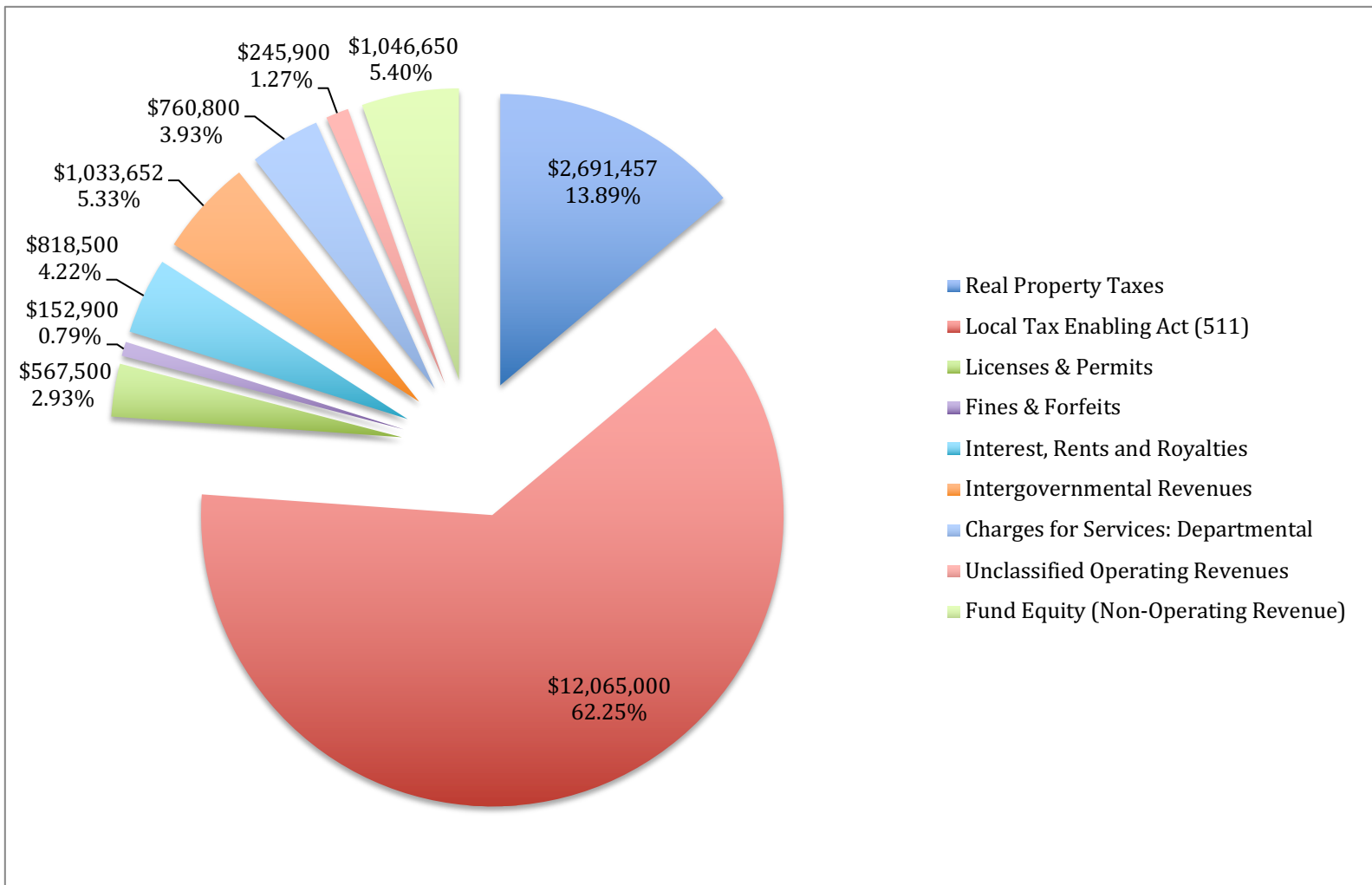
Fund	FY 2025 Levy	FY 2025 Tax Revenue
General Fund	3.3483	\$2,581,457
Street Lighting Fund	0.1225	\$94,444
Fire Protection Fund	0.1254	\$96,680
Library Fund	0.0836	\$64,454
Debt Service Fund	0.7000	\$539,683
Road Fund	0.1202	\$92,671
Total	4.50	\$3,469,389

Millage Tax Rate and Revenues by Fund FY 2024 v. FY 2025

Fund	FY 24 Levy	FY 24 Revenue	FY 25 Levy	FY 25 Revenue
General	3.3483	\$2,594,177	3.3483	\$2,581,457
Street Lighting	0.1677	\$129,930	0.1225	\$94,444
Fire Protection	0.1254	\$97,157	0.1254	\$96,680
Library	0.0836	\$64,771	0.0836	\$64,454
Debt Service	0.7750	\$600,449	0.7000	\$539,683
Road Fund	N/A	N/A	0.1202	\$92,671
Total	4.50	\$3,486,484	4.50	\$3,469,389

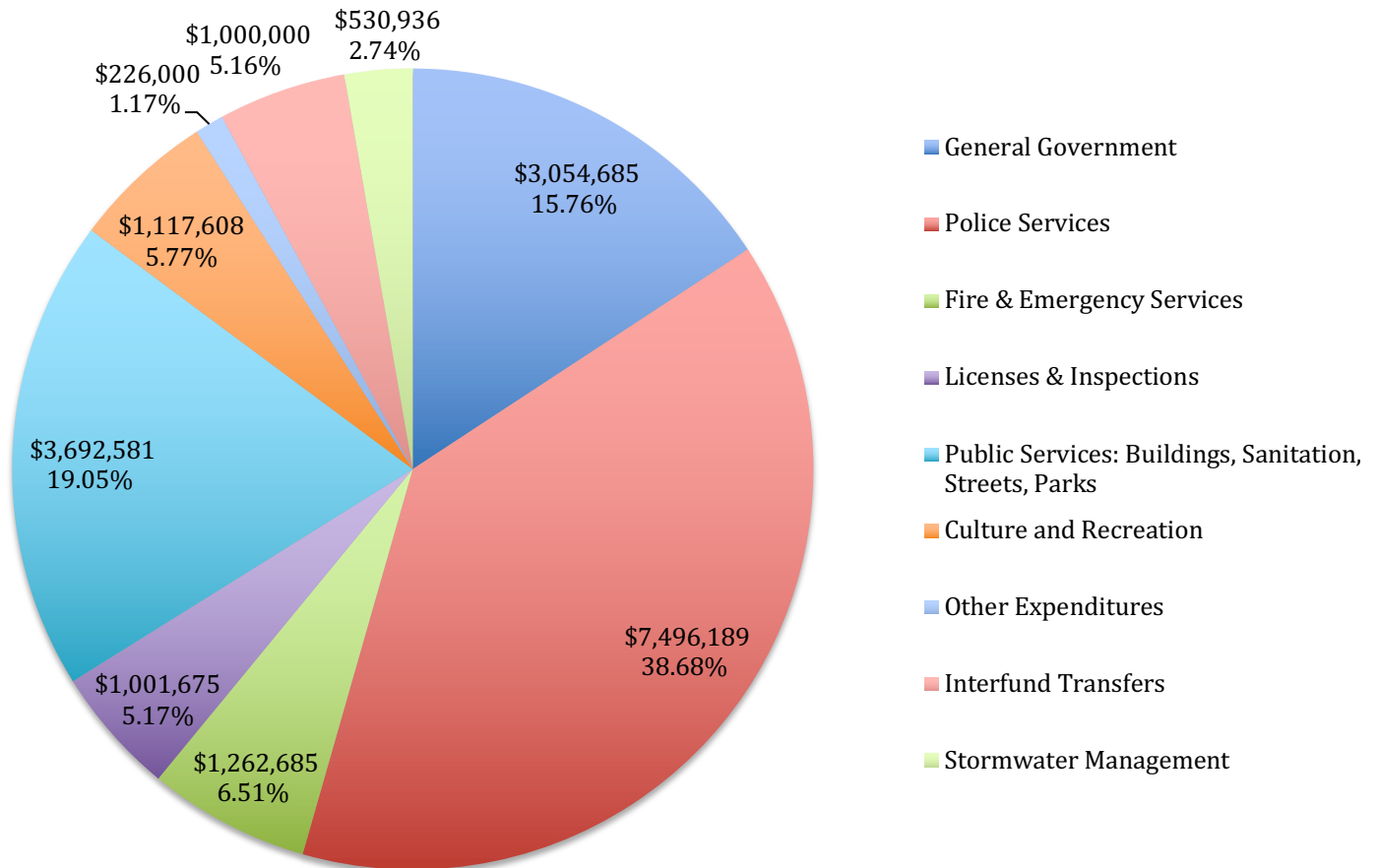
Operating Revenues

Revenue Category	Amount
Real Property Taxes	\$2,691,457
Local Enabling Tax Act (511)	\$12,065,000
Licenses & Permits	\$567,000
Fines and Forfeits	\$152,900
Interest, Rents and Royalties	\$818,500
Intergovernmental Revenues	\$1,033,652
Charges for Services: Departmental	\$760,800
Unclassified Operating Revenues	\$245,900
Total Operating Revenue	\$18,335,709
Fund Equity (Non-Operating Revenue)	\$1,046,650
Total All Revenue Sources	\$19,382,359

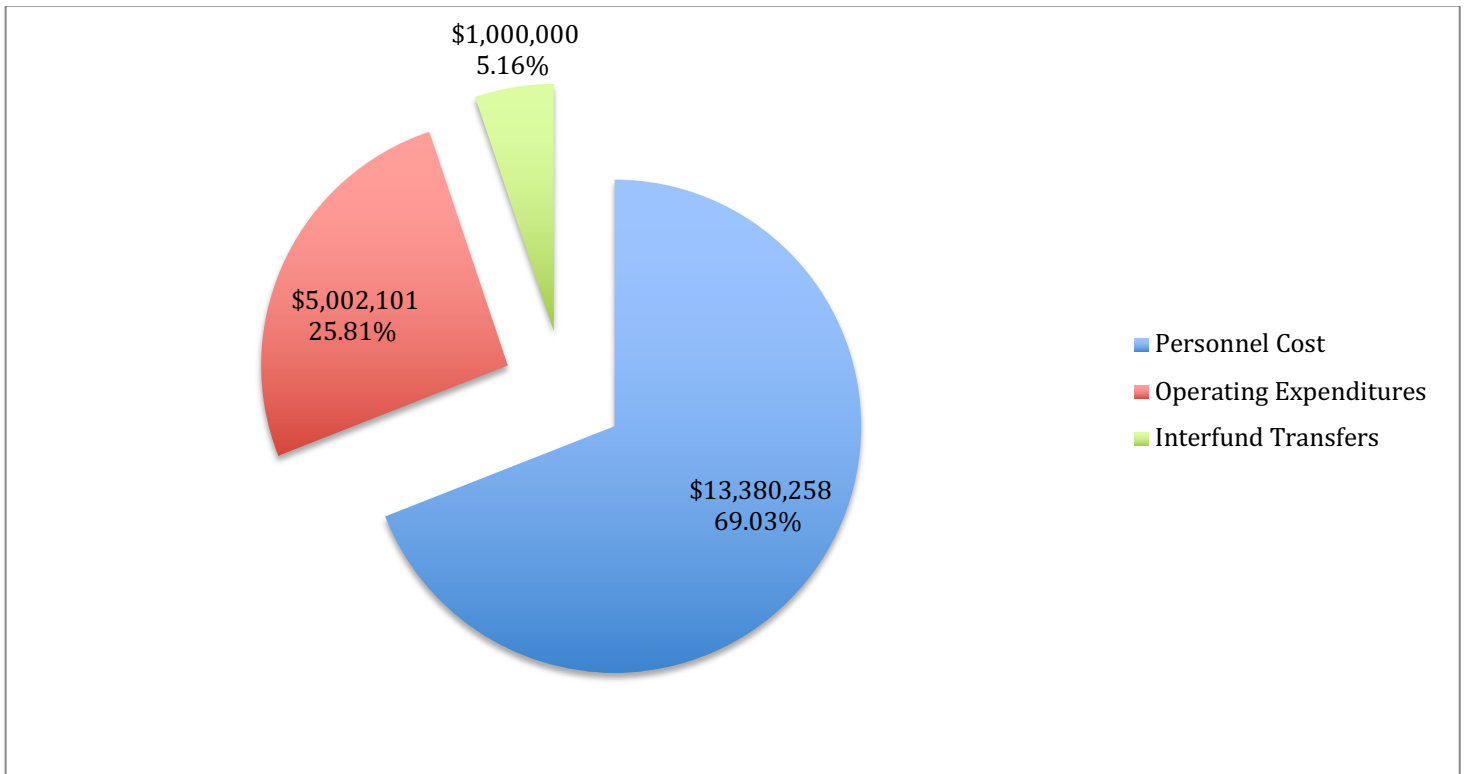


Operating Expenditures

Expenditure Category	Amount
General Government	\$3,054,685
Police Services	\$7,496,189
Fire & Emergency Services	\$1,262,685
Licenses & Inspections	\$1,001,675
Public Services: Buildings, Sanitation, Streets, Parks	\$3,692,581
Culture and Recreation	\$1,117,608
Other Expenditures	\$226,000
Stormwater Management	\$530,936
Total Operating Expenditures	\$18,382,359
Interfund Transfers (Non-Operating)	\$1,000,000
Total Operating & Non-Operating Expenditures	\$19,382,359



Key Cost Centers



2025 Budget Timeline

- July 2024 - Department FY25 Capital Requests and Council Goals
- August - September 2024 - Department FY25 Operational Budget Requests and Meetings to Review Expenses
- September 2024 - Council FY25 Special Budget Workshop
- October 2024 - Administrative Review of FY25 Budget
- November 6, 2024 - Budget Presentation
- November 20, 2024 - Authorization to Advertise the FY25 Budget and Tax Levy Resolution
- December 18, 2024 - Consider FY 2025 Budget for Adoption and Tax Levy Resolution

2025 Department Budget Messages

Department of Administrative Services

Angela Metz,
Director of Administrative Services

The Department of Administrative Services includes human resources, insurance and risk management, information technology, finance, budget preparation, special projects as assigned, and oversight of assigned departments or divisions within the Borough operation as assigned. Each function plays a critical role in service delivery to the community.

Department FY 2024 Achievements

1. Completed Financial Audits including Borough Financial Audit, Liquid Fuels, Worker's Comp and Pensions.
2. Maintained ACA compliance
3. Completed Safety Committee recertification.
4. Hosted Wellness Clinics for Borough employees in conjunction with Delaware Valley Health Trust
5. Utilized Delaware Valley Risk Control Grant Funds specific to Workers Comp and Property & Liability
6. Implemented updates for the employee return-to-work process following leave, ensuring a smooth transition and clear communication for all team members.
7. Held Cyber Security training for employees.
8. Attended Pennsylvania Municipal League Conference
9. Represent Borough of Conshohocken in SEPHRA meetings regarding human resources.
10. Finalized and implemented an updated Personnel Manual for non-union employees.

Department FY 2025 Goals

Multiple strategic goals are planned for the Department of Administrative Services for the 2025 fiscal year. All goals are geared towards streamlining overall Borough operations leading to increased efficiency.

Administration

1. Continue focus on safety and wellness with clinics and trainings.

Human Resources

1. Provide employee training with online classes and seminars in conjunction with Delaware Valley Trust.

Records Management

1. Continue to organize department files in archive records room.
2. Prepare for the disposal of records per the PA Municipal Records Manual.
3. Continued education on paperless filing and organization.

*Communications & Special Events**Paul Gornowski,
Communications & Special Events Manager*

The Communications and Special Events Manager works to maintain government transparency through various forms of media and creates community engagement opportunities within the Borough. This includes distributing public information; managing all communication outlets; designing digital and print media; filming Borough Council Meetings; planning and advertising seven (7) Borough sponsored special events; and coordinating special event requests received by the Office of the Borough Manager.

Communication Outlets

- Borough Website
- Social Media (*Facebook, Twitter, Instagram, LinkedIn*)
- Borough TV Channel
- Digital sign outside of Borough Hall
- Digital sign in the Borough Hall Lobby
- Digital sign at 8th Avenue and Fayette Street
- Borough Newsletter and Recreation Services Activity Guide

Special Events

- **2024 Borough Sponsored Events**
 - a. July 3rd Fireworks (July)
 - b. The Summer Concert Series – Six Thursday night concerts in July and August
 - c. Conshohocken Funfest (September)
 - d. Conshohocken Halloween Parade (October)
 - e. Holiday Drive-In Movie: Home Alone (December)
 - f. Holiday House Decorating Contest (November-December)
 - g. EAC Greenfest (April)
- **2024 Annual Community Special Events**
 - a. Saint Patrick’s Day Parade (March)
 - b. Arts Festival & Car Show – Sponsored by the Mayor and Destination Conshohocken (June)
 - c. The Soap Box Derby – Sponsored by Conshohocken AMBUCS (July)
 - d. Simon’s Heart Conshy Classic Bike Race – Sponsored by Simon’s Heart and QCW (August)
 - e. The Christmas Tree Lighting Ceremony – Sponsored by Conshohocken AMBUCS (November)
 - f. The Grand Menorah Lighting Ceremony – Sponsored by the Chabad of Lafayette Hill (December)
- **2024 Additional One-Time Special Events**
 - a. NBC 10/Philadelphia Eagles Block Party/Pep Rally in January
 - b. NBC 10/Philadelphia Phillies Rally for Red October Bus Tour in October

Department FY 2024 Achievements

1. Produced two (2) Borough Newsletters.
2. Upgraded equipment in the A/V room and lighting in the Borough Council meeting room
3. Coordinated, planned, and organized all facets of Borough sponsored special events and annual community special events in conjunction with Borough Departments.
4. Assessed and improved photography needs for events by purchasing proper equipment
5. Redesigned Funfest webpage to increase visibility for vendors and sponsors and usability
 - Funfest had a record number of vendors in 2024 with 99 vendors
6. Hosted the first Simon’s Heart Conshy Classic Bike Race in August
7. Purchased A/V equipment to host press conferences in Borough Hall lobby and outdoors

Department FY 2025 Goals

1. Assess Special Event operations and find areas of potential growth.
2. Improve the look and usability of webpages on website
 - Meet with website companies to explore potential website redesign options
3. Develop and strengthen relationships with Conshohocken business owners
4. Build a Borough presence on LinkedIn and NextDoor
5. Work collaboratively and strategically with the Borough's Marketing Consultant if appointed
6. Host the Flyer's Alumni Weekend Event in June of 2025

Community Development and Grants

*Christine Stetler,
Community Development and Grant Coordinator*

Community development activities in 2024 included the following: operation of the Housing Rehabilitation Program, management of curb ramp installation projects, operation of the Special Dedicated Parking Program, review and issuing of outdoor dining licenses for restaurants in the Borough, grant research, submission and management of federal, state, and local grants.

Current status of grants which will continue to be managed in 2025:

1. 2021 CDBG Grant: Funds for the housing rehabilitation activity. Approximately, \$70,000.00 remains. A one (1) year extension was granted by the Department of Community and Economic Development (DCED) to complete expenditure of all funds.
2. 2022 CDBG Grant: Funds were utilized for the installation of curb ramps. Approximately \$35,576.00 remains. The 2022 project was completed. Remaining funds may be used for the proposed 2023 curb ramp project if costs exceed 2023 CDBG funds allocated for this purpose. Any remaining funds will be returned to DCED.
3. 2023 CDBG Grant: Funds are earmarked for the installation of curb ramps. The project should be completed no later than early 2025. To date, there have been no draws against this grant. The entire grant of \$153,141 remains to be used for administration and curb ramp installation.
4. 2019 HOME Grant: Funds are used for housing rehabilitation, and approximately \$118,830.00 remain. Time to expend funds was extended by DCED through October 2025.
5. Sutcliffe Park Trail Reconstruction: Two (2) grants have been received for this project. \$250,000.00 is available from the PA Department of Conservation and Natural Resources (DCNR). \$54,000.00 in State Greenways, Trails, and Recreation funds remain. It is anticipated that actual trail reconstruction will begin in 2024 and be completed in early 2025. Close out of the two (2) grants and final payments should take place in 2025.
6. 902 Recycling Program Grant: In 2023, Conshohocken was awarded a recycling grant from the Department of Environmental Protection (DEP) in the amount of \$222,968.00. Funds were allocated for the purchase of a recycling truck, which has been ordered. Due to delay in receipt of the truck, no funds have been expended. It is anticipated that the truck will be received in 2025. Should the truck not be received by November 2025, the Borough has been advised by DEP to re-apply for funds for this purpose.
7. Bullet Proof Vest Partnership: The Borough received an award of \$5,990.00 for one-half the cost of up to eight (8) bullet proof vests for the Police Department. While reimbursement will be requested in 2024; it is not likely that funds will be received until 2025.
8. Pennsylvania Commission on Crime and Delinquency: The Borough received a grant in the amount of \$23,831.00 for the Police Department. Funds are to be used for purchase of a server and software and installation to comply with federal reporting requirements.

The following applications for funding have been submitted and are pending:

1. 2024 CDBG Grant: An application for 2024 CDBG funding was submitted. The grant amount is \$150,336.00, which will be used for administration and for housing rehabilitation.
2. HOME Funds: An application was submitted for \$250,000.00 in HOME funds for use in the Housing Rehabilitation Program.
3. Green Regions Program: An application for \$10,000.00 was submitted to the PECO Green Regions Program for funding to develop Weinmann Park. Funds are to be used for trees and lighting at the site.
4. Local Share Account Fund – Statewide: An application was submitted in the amount of \$70,134.00 for a hybrid police vehicle.

Department FY 2024 Achievements

Community Development

- Completion of the majority of the Sutcliffe Park Trail reconstruction project. Some work will be finished in 2025.
- Completion of the 2022 Curb Ramp Installation Project which completed eight (8) curb ramps on streets and alleyways on the east side of Fayette Street.
- Rehabilitation of four (4) properties through the Housing Rehabilitation Program.
- Completed and submitted six (6) applications for funding, two (2) of which have been approved.
- Applied for and received an extension to use 2021 CDBG funds for an additional year.
- The Borough received favorable monitoring letters from DCED in the areas of the 2021 CDBG housing rehabilitation activity and Fiscal Management.

Special Dedicated Parking Program

- Eight (8) new dedicated parking spaces were approved and installed in 2024 as of 10/8/24.
- Six (6) dedicated parking spaces were removed as of 10/8/24.

Café Licenses: Sixteen (16) licenses for outdoor dining were issued.

Department FY 2025 Goals

- Complete rehabilitation of an additional six (6) properties.
- Close-out DCNR and GTRP grants related to the Sutcliffe Park trail reconstruction.
- Complete and close-out the 2023 DEP 902 Recycling Program grant.
- Close out the 2021 and 2022 CDBG grant contracts.
- Close-out the 2019 HOME contract.
- Complete the 2023 CDBG Curb Ramp Project.
- Close-out the grant from the Pennsylvania Commission on Crime and Delinquency.
- Complete all reimbursement requests for the Bullet Proof Vest Partnership.

Department of Emergency Management

*Z. Raymond Sokolowski,
Executive Director of Operations/Emergency Management Coordinator*

Conshohocken Emergency Management exists to promote and maintain public health and safety by preparing our residents, municipal leaders, local businesses, and local emergency response personnel for emergency situations. This mission is accomplished through the development of a comprehensive emergency response plan; conducting training exercises on the plan; and providing educational programs.

Department FY 2024 Achievements

1. Continued training for Emergency Management Coordinator, Deputy EM Coordinators, and employees, including the EDITS Conference.
2. Utilized CodeRED to keep our residents informed and up to date on all events, shelter-in-place, and evacuation notifications.
3. Drone team assisted in two recovery missions on the river.
4. Utilized radio dispatch center for communication during community events and storm response.
5. Added additional camera to USGS Flood Gauge to monitor velocity of the river.
6. Outfitted the EOC with eight laptop computers for use in community trainings.
7. Added Security Camera to Fayette Street with the capability to see both directions of traffic.
8. Purchased a property for a new Public Safety facility.
9. Attended monthly Montgomery County Emergency Management trainings.
10. Outfitted Borough vehicles with Trauma Packs and trained staff on their use.

Department FY 2025 Goals

1. Safely oversee community events, including a new Flyers Alumni event.
2. Continue providing education for municipal leaders and emergency responders to handle larger-scale incidents and events.
3. Consult, liaise, and inform the public and other external agencies, as appropriate, of the Borough's procedures, plans and training materials to educate and prepare those who may be involved in or affected by an emergency.
4. Expand UAV operations with the addition of a new thermal drone.
5. Acquire enough vehicle security barriers to safely close Fayette on both sides during events.

Department of Fire Services

*Timothy Gunning
Director of Fire Services*

The Conshohocken Fire Department is composed of highly dedicated, loyal and courageous volunteers that are supplemented by three (3) career firefighters and part-time paid firefighters. The fleet consists of four major fire apparatus, two engine trucks, one squad truck, one air truck, and one quint. Additionally, there are support vehicles, three rescue boats, and 2 ATV's. In 2024, the department responded to over 600 fire calls in the Borough and surrounding areas.

The annual budget includes \$275,000 in appropriation funds to the Fire Companies. These funds support the daily operations of each fire station including building upkeep, payment of utilities, fire truck repair and maintenance, equipment repair and replacement, purchase of fire gear and much more. This financial support ensures that each fire company is prepared to provide the highest level of service to our community.

Department FY 2024 Achievements

1. Put a new Engine into service.
2. Water rescue team received Swiftwater 1A Certification from the state.
3. Continued Highwater Rescue Vehicle Training.
4. Completed Highwater Rescue Training and boat operator training.
5. New water rescue trailer put into service.
6. Two EMS e-bikes put into service.
7. Electric Ford Lightning F150 put into service.
8. Participated and hosted community and fire prevention events including Sprinkler Night, Smoke Detector Giveaway Night, and annual Colonial Fire Prevention for multiple local fire companies.
9. Equipped part-time firefighters with EMT/paramedic experience.
10. Trained Borough staff and volunteers in first aid/CPR and "Stop the Bleed" techniques.
11. Continued use of QRS Program in conjunction with Narberth Ambulance.
12. Utilized three (3) Rescue Boats for continued training.
13. All personnel attended "Traffic Incident Management Safety" training.
14. Developed and implemented new Standard Operating Guidelines.

Department FY 2025 Goals

1. Continue to increase fire prevention activities.
2. Acquire, train, and certify an Arson Detection K9.
3. Put new water rescue boat into service.
4. Continue to advance the Fire Department with education and training to better serve the community
5. Educate and train new hires and current employees to understand building structures, layouts and construction types.
6. Continue revising Fire Policies as applicable.
7. Continue EMS training as well as training for fire marshal certifications.
8. Continue planning and preparedness for large scale planned events and incidents in collaboration with Police Department, Fire Police and EMS.
9. Host Colonial Fire Expo for Fire Prevention Week.

Department of Licenses and Inspections

*Christopher Small
Director of Licenses and Inspections*

LICENSES & INSPECTIONS

Department FY 2024 Achievements

1. Department expanded with two additions to personnel.
2. Three electric vehicles were put into service.
3. All members of the department achieved new certifications from the International Code Council.
4. The department increase inspections efficiency with improved communication.
5. Property maintenance was handled proactively and aggressively to increase enforcement and prevent issues.
6. The Department completed the State Accessibility Audit.

Department FY 2025 Goals

1. Continue to educate the public on common Property Maintenance Code Violations and increase enforcement of such codes.
2. Review and assist with permitting throughout completion of new development projects. Finish these projects with as little disruption as possible (Examples of major projects include: 401-433 Washington Street).
3. Increase certification levels of all department personnel and train the Deputy Fire Marshall on current Commercial Building Codes to act as a backup inspector.

Police Department

*David Lennon
Chief of Police*

The Conshohocken Borough Police Department's mission is to improve quality of life and provide a sense of safety and security for our residents and guests. We promote respect and professionalism. It is our duty and obligation to maintain order, enforce the laws; and protect individual rights on a fair and equal basis. Our commitment to excellence not only extends to the community, but to the officers and employees of this department who have dedicated themselves to the profession of policing. The police department's operational strategy focuses on three main areas: police service, public safety, and training.

The Conshohocken Police Department is made up of the following Divisions and Units:

Administrative Division

Chief David Lennon supervises the Administrative Division, Patrol Sergeants, Parking Enforcement Unit, Fire Police, and Crossing Guards.

Detective Division

The Detective Division is assigned a variety of criminal cases such as, Fraud, Theft, Juvenile, Burglaries, Robberies, Missing Persons, Sexual Assaults, Assaults, Suspicious Death, Homicide, Forgery, Bad Checks, Drug Cases. The detective division is also responsible for the annual Thanksgiving Turkey Dinner Drive, which assists the less fortunate. During Christmas, the division assists the Colonial Neighborhood Council with the collection and distribution of gifts for families of need in the Borough of Conshohocken.

Patrol Division

This division is comprised of 16 sworn officers who are divided into four, four officer squads. Each squad is under the direction of a Sergeant. The Patrol Division's primary purpose is to respond to all emergency and non-emergency calls for service within Conshohocken Borough. Patrol Officers are also responsible for proactive patrols, traffic safety and enforcement, participation in community events, and conducting preliminary hearings at the local District Justice Office. In addition, patrol officers respond to mutual aid requests for assistance from other police agencies. The Conshohocken Police Department has an outstanding working relationship with other law enforcement agencies and is committed to assisting all public service professionals in the performance of their duties. The patrol division seeks to provide the most professional and ethical law enforcement services to the Borough of Conshohocken community, thereby ensuring the preservation of peace and the highest quality of life in our community.

Bicycle Patrol Unit

The Conshohocken Police Bicycle Unit has seven trained officers assigned. The unit is assigned to cover special community events and general patrol details. With the help from local businesses, the unit purchased bicycle helmets to give to children free of charge when they are riding on the street and do not have a helmet. This unit has also partnered with the Montgomery County Health Department to promote bicycle safety among children.

CMSWAT

CMSWAT is a "SWAT" team made up of Montgomery County Police Department Officers of which Conshohocken is a member. CMSWAT Officers are highly trained both mentally and physically to handle life threatening critical incidents.

Field Training

The field training unit is made up of two sergeants and four officers. All members of the FTO unit completed a 6-day FTO training program. This unit is intended to assist and guide "new" police officers with their transition from the academic setting to the performance of general law enforcement duties. While on probationary status, newly hired Conshohocken Borough Police Officers must successfully complete the field training and evaluation program

in order to attain Patrol Officer Status. It is the responsibility of the FTO's to thoroughly review field-training materials with new officers. This type of one-on-one training in a real law enforcement setting sets it apart from prior academy training.

Major Incident Response Team

MIRT is a multi-jurisdictional team of specially trained officers who respond to large-scale events and emergencies in Montgomery County. MIRT is part of the Police Chiefs Association's Mutual Aid Plan and the Southeastern PA Counter Terrorism Task Force.

Montgomery County Drug Task Force

The Montgomery County Drug Task Force consists of police officers from multiple jurisdictions throughout Montgomery County. Conshohocken Police Department has officers who are voluntarily assigned to this unit. These officers are highly trained and responsible for the investigation and apprehension of those people that engage in the trafficking of controlled substances.

Montgomery County DUI Task Force

The Montgomery County DUI Task Force consists of police officers from multiple jurisdictions throughout Montgomery County. These officers conduct roadside sobriety check points and roving DUI enforcement details throughout the year to remove impaired drivers from our roadways.

ICAC Unit

The Conshohocken Police Department participates in this highly specialized unit that investigates child Internet crime in conjunction with Homeland Security.

Montgomery County Human Trafficking/Child Exploitation Task Force

The Conshohocken Police Department participates in this highly specialized unit that help find missing children and help victims of human trafficking.

Federal Task Force

A detective is credentialed as a federal Agent and is assigned part-time to the Philadelphia FBI Child Exploitation and Human Trafficking Task Force.

Department FY 2024 Achievements

1. Updated the department's entire weapons inventory to achieve uniformity, lower liability, and cultivate better training results. A new comprehensive firearms policy was instituted relating to usage, training, qualifying, and types of weapons retained by the department. New weapons inventory items include long guns, shotguns, and handguns.
2. Updated the department's non-lethal weapon inventory to replace out of date conductive energy weapons, (Tasers). Latest model Tasers allow officers more time and space to de-escalate and resolve conflict, with increased accuracy. Officers received the required training on the new weapons and policy from our in-house Taser instructor Ofc. Steve Vallone.
3. Advanced Emergency Management training with Sergeants Hall and Storti completing ICS300 for Expanding Incidents. Ofc. Hall went on to also complete ICS 400. All Sergeants are now NIMS ICS 300 level trained.
4. Appointed Sergeant Murray to the newly created position of Detective Sergeant. Allowing for greater assistance and guidance for the Detective's Division in solving crime and working on community policing functions.

5. Participated in the Montgomery County Police Testing Consortium resulting in the department hiring two new officers and establishing a list required by our civil service requirements.
6. Took on a summer internship student from Villanova University to work at our front desk while learning about the criminal justice system.
7. Partnered with the Pennsylvania State Police performing traffic safety radar details throughout the Borough aligning with Chief Lennon's Traffic Safety Initiative.
8. Sergeant Storti and Officer Vallone hosted a Bicycle rodeo, for bike safety training, and bicycle give away at Conshohocken Elementary.
9. Installed License Plate Reader Cameras throughout the borough to aid in traffic safety and criminal investigations.
10. Maintained, upgraded, and implemented key software programs to aid and assist the police department with efficiency, accountability, statutory requirements.
11. Maintained community outreach through our "Shop with a Cop" program, Toys for Tots collection, Thanksgiving Dinner give away, Coffee and Conversation event, National Night Out, partnership with CAARSEA, and community shred event.
12. Applied for and received a BVP (Bullet Proof Vest Partnership) grant to replace (8) expired Ballistic vests, a safety requirement of the department's general orders.
13. Applied for and received a \$25,000 grant from the Pennsylvania Commission on Crime and Delinquency for a new computer server to meet new cyber security standards.
14. Applied for an LSA (Local Shared Account) grant for a new fully equipped police vehicle.
15. Added a second vehicle to the Fire Police unit. An F-250 4 door 4X4 truck with a utility body to respond to Fire Police incidents and assist with traffic control during events.
16. Brought online two parking payment kiosks to fill a void left when parking meters were taken offline.
17. Police personnel activated and staffed the Emergency Operations Center during planned events and unplanned emergencies on several occasions.
18. Continue planning and preparedness for events and incidents in coordination with Emergency Management, Fire Department, and EMS.

Department FY 2025 Goals

1. Remove cleaning storage closet in the police department, which will add space to the current Detectives' office, and create a dedicated space for the new position of Detective Sergeant.
2. Promote officer physical health and reduce on the job injuries by updating the in-station health and wellness facility.

3. Procure a professional review and update of the department's Standard Operating Procedures. This will allow department policies to align with PLEAC standards to reduce risk and liability, as well as meet DVHT assessment recommendations.
4. Certify Detective's Division in cellphone forensic examination training designed to further develop mobile device handling and data extraction skills.
5. Replace and upfit patrol fleet with two new hybrid vehicles.
6. Install a new server and upfit to comply with NBIRS and CJIS security requirements. Continue working to identify and secure grants and training courses that will assist in the professional development of the department.
7. Replace and maintain equipment levels for items that are required for officers in the department's SOP.
8. Continue to work actively with community leaders and members in a collaborative community policing effort, while exploring new options for assisting residents in need.

Department of Public Services

Frank Perry
Director of Public Services

PUBLIC SERVICES

Department FY 2024 Achievements

Buildings Division

1. Vapor shield installed to Administration Building fire suppression system.
2. CM3 building automation HVAC upgrade completed.
3. New roof installed at A-Field.
4. Replaced fire pump and HVAC roof units at the Community Center.
5. Evaluated and repainted interiors at all Borough facilities.
6. Installed carpet and soundproofing tiles to Police Station Interview Room.
7. Upgraded Access Control at Station 55B, Public Works Garage, and Emergency Management storage room.
8. Frosted glass in Council Chambers.

Sanitation and Recycling Division

1. Adhered to all CDL requirements
2. Scheduled and completed multiple DEP-approved e-waste pickups.
3. Completed first river cleanup, removing 3300 pounds of waste from the Schuylkill River.

Streets Division

1. Installed kiosks to improve utilization of ParkMobile payment software.
2. Utilized new Street Sweeper to clean and maintain roadways.
3. Continued the upgrade of street signs and topper signs to 9".
4. Trained on new milling attachment and continued use of mastic machine to fill potholes and repair streets.
5. Utilized new bucket truck to safely hang banners and trim trees.
6. Repainted street crosswalks for better visibility and safety.

Parks Division

1. Installed a Gaga Pit at Mary Wood Park.
2. Installed new flower beds at the Community Center.
3. Completed new Santander Pocket Park at 6th Ave. & Fayette Street.
4. Assisted in batting cage installation and trail restoration projects at Sutcliffe Park.

Stormwater Division

1. Repaired over a dozen inlets and manholes.
2. Replaced and repaired inlet tops and grates.
3. Administered stormwater repairs at the East Elm Street salt barn.
4. Maintained basin behind Haines & Salvati Park.

Department FY 2025 Goals*Buildings Division*

1. Continue to examine the status of all facilities for future capital needs.
2. Continue to review comprehensive maintenance programs for all occupied tenant spaces.
3. Replace hallway carpeting in the Administration office space.
4. Replace roof at the Public Works Garage.
5. Upgrade the rest of access control at the Administration Building.

Sanitation and Recycling Division

1. Put new Recycling Truck into service.

Streets Division

1. Utilize new software to evaluate and repair roadways and street signage.
2. Work with our engineer to address the continuing traffic and safety issues on the roadways throughout the Borough.

Parks Division

1. Continue to evaluate park green space with 8 consecutive years of Spring and Fall tree plantings.
2. Complete Weinmann Pocket Park.
3. Add irrigation system to Sutcliffe Park and B Field.

Stormwater Division

1. Purchase and install bicycle safe replacements for inlet tops and grates.
2. Remove problem trees around the Haines & Salvati basin to better allow for repair and maintenance of the area.

Department of Recreation Services

*Lauren Irizarry,
Director of Recreation Services*

The Department of Recreation Services strives to provide various year-round activities, such as fitness, programs and special events through park settings and recreational facilities for the residents of Conshohocken. The goal is to create a lively community where individuals can “Live, Work and Play” by providing quality recreation and leisure experiences that enhance the quality of life for youth, teens, adults and seniors. Recreation Services offers quality recreation opportunities that meet the diverse needs of this community and its visitors.

The Recreation Department operates and programs:

- One (1) Community Center
- One (1) Outdoor Fitness Court
- Seven (7) parks
- In-house Fitness and Group Exercise programs
- Organized youth and adult athletic programs
- Summer camp programs
- Facilitates use/rental of parks and centers for special events and outside organizations
- Football, baseball and softball fields utilized throughout the year for leagues and rentals
- Leagues, tournaments and rentals on basketball courts both inside and outside

Recreation Services also provides inclusive recreational initiatives through our relationship with Special Olympics and Conshohocken AMBUCS. Finally, the Department has community ties with youth organizations such as: Conshohocken Baseball & Softball League, Colonial Soccer Club, and Conshohocken Electric Force Track Club.

Department FY 2024 Achievements

1. Complete restoration of Sutcliffe Park basketball court with a new surface
2. Complete restoration of the roof on the A-Field building
3. Restored the A-Field walking track
4. Continued upgrades to the Community Center with a new drinking fountain, new paint in the gymnasium and locker rooms, new TVs in the fitness center, and a new air hockey table
5. Constructed a storage room for the Community Center
6. Installed a GagaPit with the help of our girl scout troop
7. Applied for a grant that will allow the purchase and installation of a new HVAC unit in the gymnasium with a cooling option
8. Continued in-house and group fitness classes
9. Continued programs and offerings in our parks
10. Offered and operated an in-house summer day camp for the sixth year
11. Continued offering weekly specialty camps
12. Offered an in-house after school program to support the students and families of Conshohocken Elementary
13. Continued to offer a Line Dance Fusion class while adding Line Dance ala Carte for intermediate participants
14. Continued summer basketball Clinics in addition to winter clinics in partnership with Moore Brothers Basketball

15. Continued partnership with Yoga Home to offer Yoga in the parks for adults and youth, Little Yogis specialty themed classes, yoga for beginners, and yoga and book club
16. Continued email distribution through Constant Contact (over 6,000 emails) and mailing of our Activity Guide with the layout and content created in-house by our Recreation Services Department
17. Developed a relationship with the local Skyhawks Sports Academy chapter to offer golf, flag football/cheerleading, a multi-sport program
18. Continued to offer Silver Sneakers and Renew Active Fitness/One Pass
19. Maintained Youth and Legacy Group Policy and Implementation (Conshy Baseball & Softball, Special Olympics, Girls Scout Troop 7044, Boy Scouts)
20. Started a working relationship with Colonial Soccer Club for use of our fields
21. Maintained a working relationship with long term rentals such as Chestnut Hill College Sprint Football and Philadelphia Whitemarsh Rugby teams.
22. Continued a good working relationship with Heyday Athletics to provide a comprehensive and inclusive co-ed program for residents of Conshohocken and the surrounding communities
23. Continued working with the Borough Public Services Department to provide facilities that are modern, updated, and safe
24. Partner with local community organizations for toy drives, coat giveaways, clothing drives, and prom dress donations
25. Maintained park pavilion rentals throughout the year
26. Expanded our working relationship with the Conshohocken Art League partnering together to offer art programs as part of the Recreation Services offerings
27. Continued partnerships and worked with community businesses such as the Great American Pub, Flanigan's Boathouse, Pepperoncini, Totaro's, Tony & Joe's, and more.
28. Recreation Service and Parks special events:
 - Dreams Come True Event (Superhero/Princess Party)
 - American Red Cross Blood Drives
 - Albert C. Donofrio Boys High School Basketball Tournament
 - Easter Egg Hunt
 - George Snear Girls Basketball Tournament
 - Infant CPR Class
 - Medicare Seminar
 - Movie in the Park
 - Pumpkin Painting
 - Senior BBQ
 - Senior Thanksgiving Luncheon
 - Senior Holiday Luncheon
 - Winter Wonderland

Department FY 2025 Goals

The following goals are planned for the Department of Recreation Services for the 2025 fiscal year in an effort to build community through people, parks and programs:

1. Continue with repairs, improvements and additions at the Community Center
 - HVAC replacement for gymnasium unit with a cooling system (*grant dependent*)
 - Install handicap door openers at the front entrance

- Update the reception desk area
- 2. Remove and install new windows at the A-Field building as the next step in the restoration process
- 3. Recreation Programs and Events
 - Continue to improve program offerings for youth, teens, families, adults, and seniors
 - Continue improvement in program registration
 - Increase in Community Center membership
- 4. Operations and Maintenance
 - Implement increase in fees for membership, facilities, and parks
 - Evaluate and assess departmental staffing needs

Department Programs and Activities

Over the course of fiscal year 2024, the Department of Recreation Services offered the following programs at Department facilities:

- Art classes for adults and youth
- Senior Bingo
- Group Exercise programs included in Community Center membership
- First Notes
- Fitness programs including, Pilates, Yoga in the parks, Kick & Core, Yoga for Beginners, Yoga and Book Club, Spin, Zumba & Cardio Pop Fitness
- Line Dance Fusion and Line Dance ala Carte
- Corporate Lunchtime Basketball
- Pickleball (Open Gym), Pickleball Clinics, and PicklePalooza (tournament)
- Open Gym
- Men's Basketball League
- Salsa
- Sunday Morning Adult Basketball
- Summer Camp and Summer Specialty Camps
- Paint & Play
- Purposeful Play
- Tiny Tots
- Little Yogis
- Safe @ Home and Safe Sitter®
- Baseball Clinics and Basketball Clinics
- Basketball Camp – Spring Break
- Let's Get Moving
- Infant CPR
- Gymnastics
- Lacrosse
- Red's Camp
- Soccer Shots
- Kids Kare After Care and School's Out Days
- Golf
- Multi-Sport Program
- Flag football/Cheer

Zoning

*Allison Lee, PE
Zoning Officer*

The primary function of Zoning is to implement and enforce the Zoning Ordinance, including generating determinations related to compliance and the need for relief from individual elements of the Ordinance. Tasks include staff administration of the Ordinance; staffing the Zoning Hearing Board; conducting zoning hearings; responding to requests for information regarding the requirements of the Zoning Ordinance; investigating reported violations and, if necessary, initiating enforcement activities. Land Development plans are reviewed for compliance with the Zoning Ordinance and compliance with any conditions imposed on zoning approval. Staff maintains close contact with the Licenses and Inspections staff to provide information on zoning decisions and upcoming hearings, and to ensure compliance with the Zoning Ordinance. Zoning also administers the Borough's Floodplain Management Ordinance, which is Part 17 of the Zoning Ordinance. Floodplain Management Ordinance compliance continues to be monitored by FEMA for appropriate review of development in the floodplain and enforcement of the Ordinance.

Funding for zoning activities comes from the Borough's overall budget. The Borough is entitled to recover certain costs from applicants through application fees and escrows. Cost recovered by escrow include advertising, postage for public notice, salary of the Zoning Hearing Board members, and stenographer's appearance fee. Application fees and escrow amounts are established by the Borough's approved Fee Schedule based on the type of relief sought by the applicant and if the property is commercial or residential. Any remaining funds are returned to the applicants.

The issuance of zoning permits is a function of the Zoning Department. Zoning permits are required for activities under the Zoning Ordinance but do not require review under the building code.

Department FY 2024 Achievements

1. Completed over 30 zoning, conditional use, and relief extension hearings.
2. Continued updating Zoning processing procedures.
3. Implemented the newly adopted Fayette Street Overlay District (FCO) Ordinance
4. Continued to track and process enforcement of properties in violation of the Borough's individual zoning districts and the Floodplain Conservation Overlay District regulations.

Department FY 2025 Goals

1. Process zoning applications and conduct zoning hearings as required.
2. Continue to evaluate the Borough's zoning ordinance to meet the current needs of the community.
3. Continue collaboration with the Department of Licenses and Inspections in monitoring and enforcing zoning compliance.

Summary of Operating, Capital & Other Funds

	Projected Fund Equity with all Sources January 1, 2025	Projected Revenues Only FY 2025	Available for Appropriation: Fund Equity + Revenues	Appropriations with Transfers	Unappropriate 2025 Year End Fund Balance
Operating Fund					
General	\$ 1,046,650	\$ 18,335,709	\$ 19,382,359	\$ 19,382,359	\$ -
Street Lighting	\$ -	\$ 94,944	\$ 94,944	\$ 94,944	\$ -
Fire Protection	\$ -	\$ 192,297	\$ 192,297	\$ 192,297	\$ -
Library	\$ -	\$ 64,605	\$ 64,605	\$ 64,605	\$ -
Highway Aid	\$ 100,000	\$ 221,400	\$ 321,400	\$ 321,400	\$ -
Road Fund	\$ -	\$ 92,871	\$ 92,871	\$ 92,871	\$ -
	\$ 1,146,650	\$ 19,001,826	\$ 20,148,476	\$ 20,148,476	\$ -
Capital Reserve Funds					
Capital Fund	\$ 4,000,000	\$ 2,411,809	\$ 6,411,809	\$ 6,411,809	\$ -
Capital Reserve	\$ 4,581,771	\$ 2,000	\$ 4,583,771	\$ 634,809	\$ 3,948,962
Operating Reserve	\$ 928,042	\$ 2,000	\$ 930,042	\$ -	\$ 930,042
	\$ 9,509,813	\$ 2,415,809	\$ 11,925,622	\$ 7,046,618	\$ 4,879,004
Other Funds					
Home Program	\$ -	\$ 142,794	\$ 142,794	\$ 142,794	\$ -
Economic Dev.	\$ -	\$ 250,450	\$ 250,450	\$ 250,450	\$ -
Debt Service	\$ 3,143	\$ 540,683	\$ 543,826	\$ 543,826	\$ -
Park and Rec Impact	\$ 800,000	\$ 51,000	\$ 851,000	\$ 851,000	\$ -
Mary Wood Park	\$ 75,000	\$ 8,006	\$ 83,006	\$ 8,006	\$ 75,000
	\$ 878,143	\$ 992,933	\$ 1,871,076	\$ 1,796,076	\$ 75,000
Grand Total	\$ 11,534,606	\$ 22,410,568	\$ 33,945,174	\$ 28,991,170	\$ 4,954,004

2025 Budget



GENERAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2023 to 2024	
				increases or (decreases) \$	%
FUND BALANCE					
01-279-000	Fund Balance Forward	1,046,650	898,589	148,061	16.48%
REVENUES					
<u>REAL PROPERTY TAXES</u>					
01-301-100	R.E. Taxes - Current	2,581,457	2,594,177	(12,720)	-0.49%
01-301-200	R.E. Taxes - Prior	10,000	10,000	-	0.00%
01-301-300	R.E. Taxes - Delinquent	50,000	60,000	(10,000)	-16.67%
01-301-600	Real Estate Taxes- Interim	50,000	50,000	-	0.00%
	Subtotal	2,691,457	2,714,177	(22,720)	-0.84%
<u>LOCAL TAX ENABLING ACT (511)</u>					
01-310-110	Real Estate Transfer Taxes	400,000	400,000	-	0.00%
01-310-210	Earned Income Taxes	6,850,000	6,100,000	750,000	12.30%
01-310-310	Mercantile Taxes	375,000	360,000	15,000	4.17%
01-310-360	Business Privilege Taxes	4,050,000	4,000,000	50,000	1.25%
01-310-510	Local Services Taxes	390,000	318,000	72,000	22.64%
	Subtotal	12,065,000	11,178,000	887,000	7.94%
<u>BUSINESS LICENSES & PERMITS</u>					
01-321-350	Contractors Licenses	12,000	12,000	-	0.00%
01-321-360	Apartment Lic./Professional &	265,000	215,000	50,000	23.26%
01-321-800	Franchise Fees	150,000	150,000	-	0.00%
01-321-820	Highway Permits	15,000	15,000	-	0.00%
	Subtotal	442,000	392,000	50,000	12.76%

GENERAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2023 to 2024	
				increases or (decreases) \$	%
REVENUES					
<u>NON-BUSINESS LICENSES & PERMITS</u>					
01-322-100	Rental Inspections	125,000	90,000	35,000	38.89%
01-322-900	Deed Registrations	500	1,000	(500)	-50.00%
	Subtotal	125,500	91,000	34,500	37.91%
<u>FINES and FORFEITS</u>					
01-331-100	Clerk of Court Fines	1,500	3,500	(2,000)	-57.14%
01-331-110	Motor Vehicle Violations	25,000	28,000	(3,000)	-10.71%
01-331-112	Non-Traffic Violations	2,500	6,500	(4,000)	-61.54%
01-331-120	Ordinance Violations/Restituti	3,000	3,000	-	0.00%
01-331-121	Other Fines	900	900	-	0.00%
01-331-140	Parking Violations - fines	120,000	65,000	55,000	84.62%
	Subtotal	152,900	106,900	46,000	43.03%
<u>INTEREST EARNINGS</u>					
01-341-100	Interest Earnings	300,000	225,000	75,000	33.33%
01-341-400	Interest Leases	2,000	30,052	(28,052)	-93.34%
01-341-500	Interest 7-Tower	16,500	22,785	(6,285)	-27.58%
	Subtotal	318,500	277,837	40,663	14.64%
<u>RENTS AND ROYALTIES</u>					
01-342-100	Rental of Boro Property	500,000	231,093	268,907	116.36%
01-342-300	Rent of Dog Park	-	-	-	0.00%
	Subtotal	500,000	231,093	268,907	116.36%
<u>INTERGOVERNMENTAL REVENUES</u>					
01-351-020	Towing Revenues	1,000	1,000	-	0.00%
01-351-025	Community Development Salary R	18,000	18,000	-	0.00%
	Subtotal	19,000	19,000	-	0.00%
<u>OPERATING & CAPITAL GRANTS</u>					
01-354-016	Recycling and Other Grants	60,000	60,000	-	0.00%
01-354-030	State Aid for Ice Control	11,500	11,500	-	0.00%
	Subtotal	71,500	71,500	-	0.00%

GENERAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2023 to 2024	
				increases or (decreases) \$	%
REVENUES					
<u>STATE SHARED REVENUE</u>					
01-355-010	Public Utility Realty Taxes	8,700	8,700	-	0.00%
01-355-040	Liquor License Refund/Beverage	3,900	3,900	-	0.00%
01-355-050	Pension System State Aid	407,952	339,744	68,208	20.08%
	Subtotal	420,552	352,344	68,208	19.36%
<u>GRANTS AND CONTRIBUTIONS</u>					
01-356-100	County Payment in Lieu of Taxes	2,600	2,600	-	0.00%
	Subtotal	2,600	2,600	-	0.00%
<u>CONTRACTED INTERGOVERNMENTAL SERVICES</u>					
01-358-100	Sewer Authority	520,000	593,671	(73,671)	-12.41%
	Subtotal	520,000	593,671	(73,671)	-12.41%
<u>GENERAL GOVERNMENT -CHARGES FOR SERVICES</u>					
01-361-300	Land Development	5,000	5,000	-	0.00%
01-361-320	Zoning Review Charges & CDBG R	-	2,500	(2,500)	-100.00%
01-361-330	Zoning Permits	3,000	3,000	-	0.00%
01-361-340	Zoning Hearing Fees	15,000	9,000	6,000	66.67%
	Subtotal	23,000	19,500	3,500	17.95%
<u>PUBLIC SAFETY</u>					
01-362-100	Reimb OT/Spec Police Serv	11,000	11,000	-	0.00%
01-362-110	Photo Copies- Reports	3,000	3,000	-	0.00%
01-362-331	State PD Fines & Penalties	1,500	1,500	-	0.00%
01-362-400	UCC Fees	1,500	1,500	-	0.00%
01-362-410	Building Permits	115,000	100,000	15,000	15.00%
01-362-411	Sidewalk Cafe Permits	800	800	-	0.00%
01-362-420	Electrical Permits	40,000	40,000	-	0.00%
01-362-430	Plumbing Permits	15,000	25,000	(10,000)	-40.00%
01-362-450	U & O Permits	30,000	20,000	10,000	50.00%
01-362-480	Fire Dept Permits	15,000	15,000	-	0.00%
01-362-481	Fire Inspection Fee	20,000	15,000	5,000	33.33%
01-362-500	Crossing Guards/CSD	30,000	14,000	16,000	114.29%
	Subtotal	282,800	246,800	36,000	14.59%

GENERAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2023 to 2024	
				increases or (decreases) \$	%
REVENUES					
<u>HIGHWAYS AND STREETS</u>					
01-363-210	Parking Meter Revenues	50,000	50,000	-	0.00%
01-363-211	Parking Deck Meter Monies	8,000	12,500	(4,500)	-36.00%
01-363-220	Parking Permits	14,000	14,000	-	0.00%
01-363-240	Parking Decks - Fees	-	2,500	(2,500)	-100.00%
	Subtotal	72,000	79,000	(7,000)	-8.86%
<u>SANITATION</u>					
01-364-510	Apartment Trash Fees	60,000	60,000	-	0.00%
01-364-515	Trash & Recycle Cart Purchase	-	-	-	0.00%
01-364-520	Recycling Rebate	-	-	-	0.00%
01-364-530	Bulk Pick-up	3,000	3,000	-	0.00%
	Subtotal	63,000	63,000	-	0.00%
<u>CULTURE RECREATION</u>					
01-367-200	Recreation Program Fees	200,000	170,000	30,000	17.65%
01-367-205	Recreation Discount Tickets	5,000	6,000	(1,000)	-16.67%
01-367-210	Recreation Member Fees	25,000	22,000	3,000	13.64%
01-367-220	Special Event Income	40,000	40,000	-	0.00%
01-367-400	Fellowship House Use Fees	50,000	35,000	15,000	42.86%
	Subtotal	320,000	273,000	47,000	17.22%
<u>CONTRIBUTIONS AND DONATIONS</u>					
01-387-354	Contributions for Special Events	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
<u>GENERAL REVENUE</u>					
01-389-000	Misc. Revenue Unclassified	50,000	40,000	10,000	25.00%
01-389-100	Admin/Collection Fees	2,500	2,500	-	0.00%
	Subtotal	52,500	42,500	10,000	23.53%

GENERAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2023 to 2024	
				increases or (decreases) \$	%
<u>REVENUES</u>					
<u>SALE OF PERSONAL PROPERTY</u>					
01-391-100	Sale of Borough Assets	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
<u>PROCEEDS OF GENERAL LONG-TERM</u>					
<u>DEBT</u>					
01-393-100	Principal - 7 Tower	193,400	193,400	-	0.00%
		193,400	193,400	-	0.00%
<u>UNCLASSIFIED OPERATING REVENUES</u>					
01-395-000	Refunds - Prior Yr. Expenses	-	-	-	0.00%
01-395-100	Claims and Refunds	-	-	-	0.00%
01-395-300	Transportation Svc. Refund	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
TOTAL OPERATING REVENUES		18,335,709	16,947,322	1,388,387	8.19%
TOTAL ALL SOURCES & FUND EQUITY		19,382,359	17,845,911	1,536,448	8.61%

GENERAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025	
				increases or (decreases)	
EXPENDITURES				\$	%
<i>Legislative Body</i>					
01-400-105	Salary - Council & Mayor	25,000	25,000	-	0.00%
01-400-192	FICA	1,550	1,550	-	0.00%
01-400-193	Medicare	363	363	-	0.00%
01-400-210	Council & Mayoral Operating Expense	14,500	14,500	-	0.00%
01-400-317	Media Production & Communication	50,000	50,000	-	0.00%
01-400-341	Advertising - Non Legal	5,000	5,000	-	0.00%
01-400-352	Public Officials Liability	24,340	19,863	4,477	22.54%
01-400-420	Dues, Subscriptions & Memberships	4,000	4,000	-	0.00%
01-400-460	Association Meetings & Conference	10,000	8,000	2,000	25.00%
01-400-531	Community Outreach & Assistance	213,125	127,500	85,625	67.16%
	Subtotal	347,878	255,776	92,102	36.01%
<i>Office of the Borough Manager</i>					
01-401-110	Salary - Management & Administration	163,925	159,159	4,766	2.99%
01-401-192	FICA	10,566	10,240	326	3.18%
01-401-193	Medicare	2,471	2,395	76	3.17%
01-401-194	Unemployment Compensation	500	500	-	0.00%
01-401-195	Workers Compensation	353	334	19	5.69%
01-401-196	Health Insurance	44,909	41,597	3,312	7.96%
01-401-198	AD&D, Life & Disability	799	761	38	4.99%
01-401-199	Medical Reimbursement	500	500	-	0.00%
01-401-210	Office Supplies & Operating	1,000	1,000	-	0.00%
01-401-215	Postage	1,000	1,000	-	0.00%
01-401-216	Office Equipment	1,000	1,000	-	0.00%
01-401-217	Other Office Expenses	500	500	-	0.00%
01-401-321	Tele-Data	2,600	2,600	-	0.00%
01-401-331	Vehicle Expense and Reimbursement	6,000	6,000	-	0.00%
01-401-341	Advertising	500	500	-	0.00%
01-401-353	Bonding - Manager	1,213	1,213	-	0.00%
01-401-420	Dues/Subscriptions/Memberships	1,000	1,000	-	0.00%
01-401-460	Meetings & Professional Development	1,500	1,500	-	0.00%
	Subtotal	240,336	231,799	8,537	3.68%

GENERAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025	
				increases or (decreases)	
EXPENDITURES					
<i>Finance</i>					
				\$	%
01-402-112	Salaries and Wages	190,715	185,161	5,554	3.00%
01-402-192	FICA	11,855	11,480	375	3.27%
01-402-193	Medicare	2,773	2,685	88	3.28%
01-402-194	Unemployment Compensation	1,000	1,000	-	0.00%
01-402-195	Workers Compensation	410	388	22	5.67%
01-402-196	Health Insurance	44,909	41,597	3,312	7.96%
01-402-198	AD&D, Life & Disability	1,223	1,165	58	4.98%
01-402-199	Medical Reimbursement	500	500	-	0.00%
01-402-210	Office Supplies & Operating	3,000	3,000	-	0.00%
01-402-215	Postage	1,000	950	50	5.26%
01-402-311	Independent Audit	23,500	23,500	-	0.00%
01-402-312	Finance & Compliance Consulting	41,500	40,000	1,500	3.75%
01-402-317	Finance and HR Software Maintenance	66,700	55,000	11,700	21.27%
01-402-321	Tele-Data	1,960	1,960	-	0.00%
01-402-353	Bonding	1,213	1,213	-	0.00%
01-402-390	Bank Charges [& Borough Admin]	35,000	30,000	5,000	16.67%
01-402-460	Meetings & Professional Development	1,000	1,000	-	0.00%
	Subtotal	428,258	400,599	27,659	6.90%
	<i>Tax Collection</i>				
01-403-117	Real Estate - Tax Collection	20,259	20,259	-	0.00%
01-403-192	FICA	1,256	1,256	-	0.00%
01-403-193	Medicare	294	294	-	0.00%
01-403-310	Income Tax Collector- EIT	75,000	75,000	-	0.00%
01-403-317	Real Estate - Tax Collector	2,600	2,600	-	0.00%
01-403-318	BPT and Mercantile	105,000	100,000	5,000	5.00%
01-403-353	Tax Collector Bond	292	292	-	0.00%
	Subtotal	204,701	199,701	5,000	2.50%
	<i>Legal Services</i>				
01-404-314	Legal Fees - Solicitor	140,000	120,000	20,000	16.67%
01-404-317	Legal Fees - Labor	50,000	50,000	-	0.00%
01-404-318	Legal Fees - Special Counsel	110,000	110,000	-	0.00%
01-404-341	Legal Advertisements	1,500	1,500	-	0.00%
01-404-342	Legal Code Update	4,500	4,500	-	0.00%
	Subtotal	306,000	286,000	20,000	6.99%

GENERAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025	
				increases or (decreases)	
EXPENDITURES					
\$					
%					
<i>General Government Administration</i>					
01-406-112	Salaries and Wages	524,413	486,132	38,281	7.87%
01-406-192	FICA	31,770	30,140	1,630	5.41%
01-406-193	Medicare	7,430	7,049	381	5.41%
01-406-194	Unemployment Compensation	3,500	3,500	-	0.00%
01-406-195	Workers Compensation	1,096	1,019	77	7.56%
01-406-196	Health Insurance	224,641	206,582	18,059	8.74%
01-406-197	Pension	342,567	245,855	96,712	39.34%
01-406-198	AD&D, Life & Disability	3,575	3,405	170	4.99%
01-406-199	Medical Reimbursement	3,000	3,500	(500)	-14.29%
01-406-210	Office Supplies & Operating	6,000	6,000	-	0.00%
01-406-213	Copier Lease	6,000	6,000	-	0.00%
01-406-215	Postage/Copier	1,500	1,350	150	11.11%
01-406-216	Office Equipment	4,000	4,000	-	0.00%
01-406-321	Tele-Data	11,900	10,000	1,900	19.00%
01-406-341	Advertising	1,000	1,000	-	0.00%
01-406-342	Printing - Open Records Mgt	4,000	4,000	-	0.00%
01-406-352	Helipad and Terroism Insurance	5,000	5,000	-	0.00%
01-406-460	Professional Development	5,000	5,000	-	0.00%
	Subtotal	1,186,392	1,029,532	156,860	15.24%
<i>Information Technology</i>					
01-407-263	Computers & Hardware	11,350	11,350	-	0.00%
01-407-264	Computer Service	27,870	21,822	6,048	27.72%
01-407-420	Subscriptions/Memberships	6,700	6,700	-	0.00%
01-407-452	Prof. Services: Web and Tech	27,500	27,500	-	0.00%
01-407-453	Web Design/Maintenance	3,700	2,500	1,200	48.00%
	Subtotal	77,120	69,872	7,248	10.37%
<i>Professional Services</i>					
01-408-313	Engineering Fees	100,000	80,000	20,000	25.00%
01-408-314	Planning & Architectural Fees	40,000	40,000	-	0.00%
01-408-317	Traffic Engineering General	40,000	40,000	-	0.00%
01-408-319	Collaterals & Communications	84,000	2,000	82,000	4100.00%
	Subtotal	264,000	162,000	102,000	62.96%

GENERAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025	
				increases or (decreases)	
EXPENDITURES					
<i>Building and Property</i>					
				\$	%
01-409-112	Salaries and Wages	82,618	80,746	1,872	2.32%
01-409-180	Wages OT	25,000	15,000	10,000	66.67%
01-409-191	Uniforms	450	450	-	0.00%
01-409-192	FICA	6,700	5,964	736	12.34%
01-409-193	Medicare	1,567	1,395	172	12.33%
01-409-194	Unemployment Compensation	500	500	-	0.00%
01-409-195	Workers Compensation	8,769	7,597	1,172	15.43%
01-409-196	Health Insurance	43,561	40,349	3,212	7.96%
01-409-198	AD&D, Life & Disability	565	538	27	5.02%
01-409-199	Medical Reimbursement	500	500	-	0.00%
01-409-220	Operating & Maintenance	78,000	66,000	12,000	18.18%
01-409-226	Cleaning Supplies	3,000	4,000	(1,000)	-25.00%
01-409-227	Sanitation Supplies	12,000	14,000	(2,000)	-14.29%
01-409-231	Vehicle Fuel	1,500	2,700	(1,200)	-44.44%
01-409-236	Building Supplies	11,000	14,000	(3,000)	-21.43%
01-409-238	Uniforms	2,000	2,000	-	0.00%
01-409-255	Vehicle Repair & Maintenance	1,500	1,500	-	0.00%
01-409-317	Real Estate Tax Expense	43,000	43,000	-	0.00%
01-409-321	Tele-Data	11,500	11,500	-	0.00%
01-409-323	Alarm Maint/Service	11,000	12,000	(1,000)	-8.33%
01-409-342	Printing	1,000	1,000	-	0.00%
01-409-350	Property/Liability / Umbrella	13,442	12,997	444	3.42%
01-409-361	Electric	90,000	90,000	-	0.00%
01-409-362	Gas	1,000	2,000	(1,000)	-50.00%
01-409-366	Water	13,800	13,800	-	0.00%
01-409-370	Green Space General Expenses	3,000	3,000	-	0.00%
01-409-371	Landscape Improvements: Trees & Greenery	4,000	6,000	(2,000)	-33.33%
01-409-372	General Repairs Bldg/Plant	16,000	16,000	-	0.00%
01-409-450	Warranties & Service Agreements	33,000	30,000	3,000	10.00%
01-409-451	Custodial Services	50,000	50,000	-	0.00%
01-409-454	Pest Control	5,000	6,000	(1,000)	-16.67%
01-409-456	Work Order and Inventory System	4,000	4,000	-	0.00%
01-409-720	Holiday Decorations	12,500	12,500	-	0.00%
	Subtotal	591,472	571,036	20,435	3.58%

GENERAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025	
				increases or (decreases) \$	%
EXPENDITURES					
<i>Police Services</i>					
01-410-110	Salary - Chief, Lt. & Sergeant	1,119,696	950,227	169,469	17.83%
01-410-112	Wages - Patrol Officers	1,853,535	1,845,825	7,710	0.42%
01-410-113	Wages - Police Clerks	135,404	132,146	3,258	2.47%
01-410-117	Fire Police	5,500	5,500	-	0.00%
01-410-118	Wages - Parking Enforcement	146,467	142,079	4,388	3.09%
01-410-119	Wages - Crossing Guards	100,701	85,547	15,154	17.71%
01-410-180	Wages - OT - Uniform	390,000	180,000	210,000	116.67%
01-410-185	Sick Time Buyout	72,175	70,731	1,444	2.04%
01-410-186	Uniform Maintenance	15,900	14,600	1,300	8.90%
01-410-188	Education Bonus & Reimbursement	28,000	28,000	-	0.00%
01-410-189	Shift Differential	52,000	49,400	2,600	5.26%
01-410-192	FICA	240,924	216,910	24,014	11.07%
01-410-193	Medicare	56,345	50,729	5,616	11.07%
01-410-194	Unemployment Compensation	17,276	16,500	776	4.70%
01-410-195	Workers Compensation	208,955	182,131	26,824	14.73%
01-410-196	Health Insurance	1,174,054	1,007,386	166,668	16.54%
01-410-197	Pension	1,237,078	1,235,642	1,436	0.12%
01-410-198	AD&D, Life & Disability	16,867	15,466	1,401	9.06%
01-410-199	Medical Reimbursement	12,000	12,000	-	0.00%
01-410-210	Office Supplies & Operating	6,500	6,500	-	0.00%
01-410-214	Computer Supplies	1,500	1,500	-	0.00%
01-410-215	Postage	2,500	2,300	200	8.70%
01-410-216	Sup/Equip-Armory/Weapons	13,000	13,000	-	0.00%
01-410-226	Supplies - Investigations	1,200	1,200	-	0.00%
01-410-229	Prisoner Food	150	150	-	0.00%
01-410-231	Gas Oil & Anti-freeze	48,000	41,000	7,000	17.07%
01-410-238	Uniforms - Police	14,000	14,000	-	0.00%
01-410-239	Uniforms - Crossing Guards	2,000	2,000	-	0.00%
01-410-240	Uniforms - Parking Enforcement	1,500	1,500	-	0.00%
01-410-255	Vehicle Repair/Maint	31,000	31,000	-	0.00%
01-410-260	Equipment Purchases	8,000	8,000	-	0.00%
01-410-262	Ammunition & Firearms	10,000	10,000	-	0.00%
01-410-264	Tactical Team Expenses	7,500	6,500	1,000	15.38%
01-410-265	Detective Division Expense	7,500	7,500	-	0.00%

GENERAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025	
				increases or (decreases)	
				\$	%
EXPENDITURES					
<i>Police Services- Continued</i>					
01-410-266	Bike Unit Expense	2,500	1,000	1,500	150.00%
01-410-267	Traffic Safety Unit Expense	2,000	2,000	-	0.00%
01-410-270	Computer Software	4,000	4,000	-	0.00%
01-410-301	Civil Service Comm. & Supplies	15,000	15,000	-	0.00%
01-410-303	Information Search Service	9,324	5,880	3,444	58.57%
01-410-314	Special Legal Services	13,000	13,000	-	0.00%
01-410-315	Police Testing & Psych Evaluat	1,500	1,500	-	0.00%
01-410-318	Professional Services	27,000	27,000	-	0.00%
01-410-321	Tele-Data	55,000	38,000	17,000	44.74%
01-410-325	Livescan fees/Maintenance	13,000	13,000	-	0.00%
01-410-326	Radio Fees & Equipment	8,500	8,500	-	0.00%
01-410-331	Travel Expenses	3,500	3,500	-	0.00%
01-410-341	Advertising Expenses/Signs & P	7,000	7,000	-	0.00%
01-410-350	Professional Liability & Umbrella	157,442	152,058	5,384	3.54%
01-410-351	Vehicle Insurance	13,685	14,087	(401)	-2.85%
01-410-355	Insurance Deductibles	2,300	2,300	-	0.00%
01-410-370	Bldg Repair & Maintenance	8,000	8,000	-	0.00%
01-410-374	Parking Meter Expenses	12,250	12,250	-	0.00%
01-410-384	Lease- Office equipment-Copier	9,000	9,000	-	0.00%
01-410-420	Associations Dues & Membership	2,400	2,400	-	0.00%
01-410-450	Hospital Out-Patient Services	1,500	1,500	-	0.00%
01-410-452	Computer Service & Repair	20,000	20,000	-	0.00%
01-410-453	Computer Software Contract	46,061	38,875	7,186	18.48%
01-410-460	Meeting Attendance, Seminars,	20,000	5,000	15,000	300.00%
01-410-751	Furniture & Fixtures	5,000	1,000	4,000	400.00%
	Subtotal	7,496,189	6,792,818	703,371	10.35%

GENERAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025	
				increases or (decreases)	
EXPENDITURES					
<i>Fire Services</i>					
				\$	%
01-411-112	Fire Marshall & FT PT FF	384,178	290,815	93,363	32.10%
01-411-115	Fire Chief & Assistants	12,000	12,000	-	0.00%
01-411-155	Fire Marshall & EMC Officer Stipend	5,000	5,000	-	0.00%
01-411-180	Wages OT	33,000	15,000	18,000	120.00%
01-411-192	FICA	26,175	19,271	6,904	35.83%
01-411-193	Medicare	6,122	4,507	1,615	35.83%
01-411-194	Unemployment Compensation	4,255	5,500	(1,245)	-22.64%
01-411-195	Workers Compensation	89,600	77,367	12,233	15.81%
01-411-196	Health Insurance	149,994	96,819	53,175	54.92%
01-411-197	Firefighters Relief	57,975	53,887	4,088	7.59%
01-411-198	AD&D, Life & Disability	2,300	1,645	655	39.82%
01-411-199	Medical Reimbursement	2,000	1,500	500	33.33%
01-411-210	Office Supplies & Operating	2,000	2,000	-	0.00%
01-411-220	Fire Preventions	4,000	4,000	-	0.00%
01-411-231	Gas Oil Anti-freeze	8,000	8,000	-	0.00%
01-411-238	Fire gear and Equipment: Companies	12,000	12,000	-	0.00%
01-411-249	Fire Equipment	15,000	10,000	5,000	50.00%
01-411-250	Fire Hose & Ladder Testing	16,000	16,000	-	0.00%
01-411-252	Computer Service & Repair	1,500	1,500	-	0.00%
01-411-263	Hardware and Peripherals	1,000	1,000	-	0.00%
01-411-270	Computers Software	6,100	6,000	100	1.67%
01-411-300	Meeting Attendance & Training	4,000	4,000	-	0.00%
01-411-321	Tele-Data	5,000	5,000	-	0.00%
01-411-336	Vehicle Repair and Maintenance	5,000	3,000	2,000	66.67%
01-411-338	FM Vehicle Repair & Maint.	3,000	3,000	-	0.00%
01-411-350	Property/Liability Insurance	11,188	10,818	370	3.42%
01-411-351	Vehicle Insurance	7,698	7,924	(226)	-2.85%
01-411-363	Hydrant water	36,000	36,000	-	0.00%
01-411-374	Equipment and Repair	4,000	4,000	-	0.00%
01-411-420	Assoc./Membership Dues/Subscriptions	2,000	2,000	-	0.00%
01-411-500	Borough Appropriations	236,600	236,600	-	0.00%
	Subtotal	1,152,685	956,152	196,532	20.55%

GENERAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025	
				increases or (decreases)	
EXPENDITURES					
<i>Licenses & Inspections</i>					
				\$	%
01-413-112	Salaries & Wages	385,590	368,128	17,462	4.74%
01-413-180	Wages OT	5,000	-	5,000	100.00%
01-413-192	FICA	24,217	22,824	1,393	6.10%
01-413-193	Medicare	5,664	5,338	326	6.11%
01-413-194	Unemployment Compensation	2,500	2,500	-	0.00%
01-413-195	Workers Compensation	1,497	1,557	(60)	-3.85%
01-413-196	Health Insurance	135,001	162,088	(27,087)	-16.71%
01-413-198	AD&D, Life & Disability	2,537	2,416	121	5.01%
01-413-199	Medical Reimbursement	2,500	2,500	-	0.00%
01-413-210	Office Supplies & Operating	3,000	4,000	(1,000)	-25.00%
01-413-215	Postage	1,000	1,500	(500)	-33.33%
01-413-231	Auto Expenses - Gas, Oil	1,000	3,000	(2,000)	-66.67%
01-413-238	Code Department Uniforms	2,000	2,000	-	0.00%
01-413-242	Code Enforcement Expenses	2,000	2,000	-	0.00%
01-413-255	Vehicle Repair & Maintenance	2,000	3,000	(1,000)	-33.33%
01-413-270	Computer Equipment	2,000	2,000	-	0.00%
01-413-321	Tele-Data	4,000	4,000	-	0.00%
01-413-350	Property/Liability Insurance	13,028	12,597	431	3.42%
01-413-351	Vehicle Insurance	1,711	1,761	(50)	-2.85%
01-413-401	Bldg Permit Surcharge Fee	1,500	2,500	(1,000)	-40.00%
01-413-420	Association Dues	1,000	1,000	-	0.00%
01-413-450	Contracted Inspection Services	115,000	125,000	(10,000)	-8.00%
01-413-452	Contracted Srvs-Computer	1,000	5,000	(4,000)	-80.00%
01-413-460	Meetings/Seminars/Code Cert Se	4,000	3,000	1,000	33.33%
Subtotal		718,745	739,709	(20,964)	-2.83%

GENERAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025	
				increases or (decreases)	
				\$	%
EXPENDITURES					
<i>Community Development and Zoning</i>					
01-414-105	Salary - Zoning Hearing Board	5,000	5,000	-	0.00%
01-414-112	Salaries - Community Development	47,262	45,890	1,372	2.99%
01-414-192	FICA	2,930	2,845	85	2.99%
01-414-193	Medicare	685	665	20	3.01%
01-414-194	Unemployment Compensation	500	500	-	0.00%
01-414-195	Worker Compensation	197	186	11	5.91%
01-414-196	Health Insurance	11,248	9,694	1,554	16.03%
01-414-198	AD&D, Life & Disability	8	8	-	0.00%
01-414-210	Office Supplies & Operating	1,000	1,000	-	0.00%
01-414-215	Postage	1,100	1,100	-	0.00%
01-414-216	Zoning & Subdivision Books	500	500	-	0.00%
01-414-314	Zoning Solicitor	50,000	50,000	-	0.00%
01-414-318	Professional Fees	140,000	140,000	-	0.00%
01-414-319	Court Reporter	10,000	10,000	-	0.00%
01-414-321	Tele-Data	950	950	-	0.00%
01-414-331	Travel Expense: Gas, Oil & Mail	250	250	-	0.00%
01-414-341	Advertising	10,000	10,000	-	0.00%
01-414-420	Association Dues & Memberships	300	300	-	0.00%
01-414-460	Meetings/Seminars/Training	1,000	1,000	-	0.00%
	Subtotal	282,930	279,888	3,042	1.09%
<i>Emergency Management & Services</i>					
01-415-242	Planning and Exercises	110,000	78,000	32,000	41.03%
	Subtotal	110,000	78,000	32,000	41.03%

GENERAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025	
				increases or (decreases)	
EXPENDITURES					
				\$	%
<i>Public Services</i>					
<i>Sanitation</i>					
01-427-112	Salaries - Sanitation	811,491	825,860	(14,369)	-1.74%
01-427-180	Salary - Overtime	35,000	30,000	5,000	16.67%
01-427-191	Uniforms	4,950	5,400	(450)	-8.33%
01-427-210	Office Supplies & Operating	2,000	2,000	-	0.00%
01-427-227	Supplies	2,500	2,500	-	0.00%
01-427-231	Vehicle Fuel	40,000	40,000	-	0.00%
01-427-242	Alarm System	3,500	3,500	-	0.00%
01-427-248	Recycle/Compost Supplies	10,000	45,000	(35,000)	-77.78%
01-427-255	Vehicle Repair and Maintenance	50,000	50,000	-	0.00%
01-427-320	Equipment Purchases Radio	5,000	5,000	-	0.00%
01-427-367	Dumping Fees	230,000	230,000	-	0.00%
01-427-470	CDL Renewal Fees	1,500	1,500	-	0.00%
	Subtotal	1,195,941	1,240,760	(44,819)	-3.61%
<i>Administration and Street</i>					
01-430-112	Salary - Highway	409,510	470,644	(61,134)	-12.99%
01-430-180	Salary - Overtime	50,000	30,000	20,000	66.67%
01-430-191	Uniforms	2,250	2,250	-	0.00%
01-430-192	FICA	81,418	84,103	(2,685)	-3.19%
01-430-193	Medicare	19,041	19,669	(628)	-3.19%
01-430-194	Unemployment Compensation	8,000	9,000	(1,000)	-11.11%
01-430-195	Workers Compensation	106,416	108,828	(2,412)	-2.22%
01-430-196	Health Insurance	485,841	496,214	(10,373)	-2.09%
01-430-198	AD&D, Life & Disability	8,067	8,658	(591)	-6.83%
01-430-199	Medical Reimbursement	8,000	9,000	(1,000)	-11.11%
01-430-231	Vehicle Fuel	22,500	25,000	(2,500)	-10.00%
01-430-238	Uniforms	5,500	5,500	-	0.00%
01-430-244	Supplies - Agricultural	10,000	10,000	-	0.00%
01-430-245	Highway Supplies	34,000	24,000	10,000	41.67%
01-430-255	Vehicle Repair and Maintenance	35,000	33,000	2,000	6.06%
01-430-315	Medical Exams & Supplies	1,500	3,000	(1,500)	-50.00%
01-430-316	Computer Service	2,000	3,000	(1,000)	-33.33%
01-430-321	Tele-Data	9,000	9,000	-	0.00%
01-430-341	Advertising	500	1,000	(500)	-50.00%
01-430-350	Property/Liability Insurance	31,722	34,373	(2,651)	-7.71%
01-430-351	Vehicle Insurance	22,239	23,771	(1,532)	-6.44%
01-430-361	Electric	5,000	5,000	-	0.00%
<i>Administration and Street- Continued</i>					
01-430-362	Gas	4,000	5,000	(1,000)	-20.00%
01-430-366	Water	1,500	2,000	(500)	-25.00%
01-430-373	Bldg Repair & Maintenance	20,000	20,000	-	0.00%
01-430-374	Equipment Repair & Maintenance	20,000	20,000	-	0.00%
01-430-376	Repair & Maint. Plymouth Creek	3,000	6,000	(3,000)	-50.00%
01-430-384	Equipment Rental	10,000	10,000	-	0.00%
01-430-456	Work Order and Inventory System	3,000	3,000	-	0.00%
01-430-460	Meetings, Seminars & Training	6,000	6,000	-	0.00%
	Subtotal	1,425,005	1,487,010	(62,005)	-4.17%

GENERAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025	
				increases or (decreases)	
				\$	%
EXPENDITURES					
<u>Highway Maint - Snow and Ice Removal</u>					
01-432-000	Snow and Ice Removal	60,000	60,000	-	0.00%
	Subtotal	60,000	60,000	-	0.00%
<u>Highway Maint - Signals & Signs</u>					
01-433-240	Street Signs & Markings	15,000	15,000	-	0.00%
01-433-246	One Call Program Costs	6,500	6,500	-	0.00%
	Subtotal	21,500	21,500	-	0.00%
<u>Parking</u>					
01-445-380	Parking Garage Fees	93,000	90,125	2,875	3.19%
	Subtotal	93,000	90,125	2,875	3.19%
<u>Stormwater Management</u>					
01-446-112	Salary	215,738	123,760	91,978	74.32%
01-446-180	Overtime	10,000	10,000	-	0.00%
01-446-191	Uniforms	1,350	2,000	(650)	-32.50%
01-446-192	FICA	14,079	8,479	5,600	66.05%
01-446-193	Medicare	3,293	1,983	1,310	66.06%
01-446-194	Unemployment Compensation	1,500	1,000	500	50.00%
01-446-195	Workers Compensation	18,394	9,820	8,574	87.31%
01-446-196	Health Insurance	110,566	80,697	29,869	37.01%
01-446-198	AD&D, Life & Disability	1,835	874	961	109.95%
01-446-199	Medical Reimbursement	1,500	1,000	500	50.00%
01-446-210	Office Supplies & Operating	2,000	2,000	-	0.00%
01-446-231	Vehicle Fuel	2,000	6,000	(4,000)	-66.67%
01-446-238	Uniforms	2,000	2,000	-	0.00%
01-446-246	PA One Call	1,500	1,500	-	0.00%
01-446-255	Vehicle Repair & Maintenance	4,000	4,000	-	0.00%
01-446-313	MS4 Engineering & GIS Mapping	55,000	55,000	-	0.00%
01-446-321	Tele-Data	2,500	2,500	-	0.00%
01-446-342	Printing	1,000	1,000	-	0.00%
01-446-347	Utility Repair and Maintenance	43,000	30,000	13,000	43.33%
01-446-350	Property/Liability / Umbrella	3,826	5,000	(1,174)	-23.49%
01-446-351	Vehicle Insurance	855	1,500	(645)	-42.98%
01-446-364	Sewer	22,000	-	22,000	100%
01-446-372	General Repairs Plant	3,000	25,000	(22,000)	-88.00%
01-446-450	Warranties & Service Agreements	10,000	10,000	-	0.00%
	Subtotal	530,936	385,113	145,823	37.87%

GENERAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025	
				increases or (decreases)	
EXPENDITURES					
\$					
%					
<i>Recreation Services Administration</i>					
01-451-112	Salaries - Recreation & Parks	391,119	345,126	45,993	13.33%
01-451-115	Wages: Part Time	227,756	192,205	35,551	18.50%
01-451-130	Wages: Seasonal	25,272	25,038	234	0.93%
01-451-192	FICA	39,937	34,867	5,070	14.54%
01-451-193	Medicare	9,340	8,154	1,186	14.55%
01-451-194	Unemployment Compensation	8,264	9,000	(736)	-8.18%
01-451-195	Workers Compensation	1,293	1,178	115	9.76%
01-451-196	Health Insurance	135,621	124,072	11,549	9.31%
01-451-198	AD&D, Life & Disability	2,496	2,402	94	3.91%
01-451-199	Medical Reimbursement	2,500	2,000	500	25.00%
01-451-210	Office Supplies & Operating	3,600	3,600	-	0.00%
01-451-213	Copier Expense	5,000	5,000	-	0.00%
01-451-215	Postage	200	200	-	0.00%
01-451-227	General Supplies	1,500	1,500	-	0.00%
01-451-236	Operating Equipment & Supplies	16,000	15,500	500	3.23%
01-451-237	Discount Tickets	3,000	6,000	(3,000)	-50.00%
01-451-238	Uniforms	1,300	1,300	-	0.00%
01-451-247	Athletic Supplies	10,000	10,000	-	0.00%
01-451-249	Community Organization Operating Expense	37,500	20,000	17,500	87.50%
01-451-321	Tele-Data	4,100	4,100	-	0.00%
01-451-336	Transportation-Automobile Rental	5,000	5,000	-	0.00%
01-451-341	Advertising	13,500	13,200	300	2.27%
01-451-390	Credit Card Fees	500	500	-	0.00%
01-451-452	Contracted IT/Networking Services	4,000	5,000	(1,000)	-20.00%
01-451-453	Rec Software	4,410	3,900	510	13.08%
01-451-454	Recreational Supplies	15,000	13,500	1,500	11.11%
01-451-455	Recreation Programs	120,000	120,000	-	0.00%
01-451-460	Professional Development	1,400	1,400	-	0.00%
01-451-470	Drug Testing/Employee Clearances	1,500	1,500	-	0.00%
01-451-500	Special Events	26,500	26,000	500	1.92%
Subtotal		1,117,608	1,001,242	116,366	11.62%

GENERAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025	
				increases or (decreases)	
				\$	%
EXPENDITURES					
<i>Participant Recreation - Facilities</i>					
01-452-220	Operating & Maintenance: LED Lighting	3,000	4,000	(1,000)	-25.00%
01-452-234	General Maint	2,500	2,500	-	0.00%
01-452-350	Insurance-Property/Liability	11,663	11,278	386	3.42%
01-452-361	Electric	30,000	30,000	-	0.00%
01-452-366	Water & Fire pump	5,000	5,000	-	0.00%
01-452-372	Maint Supplies-Ground	5,000	5,000	-	0.00%
01-452-373	Maint Supplies-Facilities	4,000	4,000	-	0.00%
01-452-374	Equipment Repair	3,000	3,000	-	0.00%
01-452-440	Sanitation Services	40,000	38,000	2,000	5.26%
01-452-450	Contracted Services	9,500	9,500	-	0.00%
01-452-454	Pest Control	1,000	1,000	-	0.00%
	Subtotal	114,663	113,278	1,386	1.22%

GENERAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025	
				increases or (decreases)	
<i>EXPENDITURES</i>					
<i>Parks</i>					
				\$	%
01-454-221	Recreation Chemical Programs	35,000	35,000	-	0.00%
01-454-227	Sanitation Supplies	2,000	2,000	-	0.00%
01-454-236	Building Supplies	3,000	3,000	-	0.00%
01-454-239	Tree & Turf Maintenance - B and Suctliffe	25,000	25,000	-	0.00%
01-454-361	Electric	15,000	12,000	3,000	25.00%
01-454-366	Water	22,000	10,000	12,000	120.00%
01-454-371	Parks - Property Improvements	10,000	8,000	2,000	25.00%
01-454-372	R & M Property	27,000	25,000	2,000	8.00%
01-454-373	R & M Buildings	27,000	25,000	2,000	8.00%
01-454-374	R & M Equipment	7,000	5,000	2,000	40.00%
01-454-440	Sanitation Services	3,000	4,000	(1,000)	-25.00%
01-454-454	Pest Control	5,000	4,000	1,000	25.00%
01-454-500	Special Events	10,000	10,000	-	0.00%
	Subtotal	191,000	168,000	23,000	13.69%

GENERAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025 increases or (decreases)	
				\$	%
EXPENDITURES					
<i>General Expenditures</i>					
01-480-126	Compensation & Operating Adjustments	115,000	115,000	-	0.00%
01-480-540	Contributions	1,000	1,000	-	0.00%
01-480-700	Contingencies	110,000	110,000	-	0.00%
	Subtotals	226,000	226,000	-	0.00%
TOTAL OPERATING EXPENDITURES		18,382,359	16,845,911	1,536,448	9.12%
RESULT FROM OPERATIONS		(46,650)	101,411	(148,061)	-146.00%
<i>Interfund Transfers</i>					
01-492-018	To Capital	500,000	-	500,000	0.00%
01-492-030	To Capital Reserve Fund	-	500,000	(500,000)	-100.00%
01-492-068	To OPEB Trust	500,000	500,000	-	0.00%
	Subtotal	1,000,000	1,000,000	-	0.00%
TOTAL EXPENDITURES WITH TRANSFERS		19,382,359	17,845,911	1,536,448	8.61%
NET FUND SURPLUS/(DEFICIT)		-	-	0	0.00%

STREET LIGHTING FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025	
				increases or (decreases)	
				\$	%
FUND BALANCE					
02-279-000	Fund Balance Forward	-	-	-	0.00%
REVENUES					
REAL PROPERTY TAXES					
02-301-100	Real Estate Taxes - Current	94,444	129,930	(35,486)	-27.31%
	TOTAL	94,444	129,930	(35,486)	-27.31%
INTEREST EARNINGS					
02-341-000	Interest Earnings	500	500	-	0.00%
	TOTAL	500	500	-	0.00%
INTERFUND OPERATING TRANSFERS					
02-392-020	Transfer from General	-	-	-	0.00%
	TOTAL	-	-	-	0.00%
TOTAL CURRENT REVENUES		94,944	130,430	(35,486)	-27.21%
TOTAL AVAILABLE BALANCE		94,944	130,430	(35,486)	-27.21%
EXPENDITURES					
GENERAL ADMINISTRATION					
02-434-361	Street Lighting - Electric	75,500	78,861	(3,361)	-4.26%
02-434-374	Street Lighting	17,000	20,000	(3,000)	-15.00%
02-434-740	LED Lighting	2,444	10,000	(7,556)	-75.56%
	TOTAL	94,944	108,861	(13,917)	-12.78%
TOTAL EXPENDITURES		94,944	108,861	(13,917)	-12.78%
NET FUND SURPLUS/(DEFICIT)		-	21,569	(21,569)	-100.00%

FIRE PROTECTION FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025 increases or (decreases)	
				\$	%
FUND BALANCE					
03-279-000	Fund Balance Forward	-	-	-	0.00%
REVENUES					
REAL PROPERTY TAXES					
03-301-100	Real Estate Taxes - Current	96,680	97,157	(477)	-0.49%
	TOTAL	96,680	97,157	(477)	-0.49%
INTEREST EARNINGS					
03-341-000	Interest Earnings	500	500	-	0.00%
	TOTAL	500	500	-	0.00%
STATE SHARED REVENUES					
03-355-070	Foreign Fire/Casualty Tax	95,117	68,200	26,917	39.47%
	TOTAL	95,117	68,200	26,917	39.47%
TOTAL CURRENT REVENUES		192,297	165,857	26,440	15.94%
TOTAL AVAILABLE BALANCE		192,297	165,857	26,440	15.94%
EXPENDITURES					
GENERAL ADMINISTRATION					
03-411-530	Contribution to Companies	97,180	97,657	(477)	-0.49%
03-450-700	Foreign Fire/Casualty Tax	95,117	68,200	26,917	39.47%
	TOTAL	192,297	165,857	26,440	15.94%
TOTAL EXPENDITURES		192,297	165,857	26,440	15.94%
NET FUND SURPLUS/(DEFICIT)		-	-	-	0.00%

LIBRARY FUND

Account Number	Account Description		FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025 increases or (decreases)	
					\$	%
FUND BALANCE						
04-279-000	Fund Balance Forward		-	-	-	0.00%
REVENUES						
<i>REAL PROPERTY TAXES</i>						
04-301-100	Real Estate Taxes - Current		64,454	64,771	(317)	-0.49%
		TOTAL	64,454	64,771	(317)	-0.49%
<i>INTEREST EARNINGS</i>						
04-341-000	Interest Earnings		151	152	(1)	-0.66%
		TOTAL	151	152	(1)	-0.66%
TOTAL CURRENT REVENUES			64,605	64,923	(318)	-0.49%
TOTAL AVAILABLE BALANCE			64,605	64,923	(318)	-0.49%
EXPENDITURES						
<i>GENERAL ADMINISTRATION</i>						
04-456-366	Library Contribution		64,605	64,923	(318)	-0.49%
		TOTAL	64,605	64,923	(318)	-0.49%
TOTAL EXPENDITURES			64,605	64,923	(318)	-0.49%
NET FUND SURPLUS/(DEFICIT)			-	-	-	0.00%

PARK AND REC IMPACT FUND

Account Number	Account Description		FY 2025	FY 2024	Change From 2024 to 2025	
			Budget	Budget	increases or (decreases)	
					\$	%
FUND BALANCE						
05-279-000	Fund Balance		800,000	109,829	690,171	628.41%
REVENUES						
<i>INTEREST EARNINGS</i>						
05-341-000	Interest on Investments		1,000	1,000	-	0.00%
		TOTAL	1,000	1,000	-	0.00%
<i>GENERAL GOVERNMENT</i>						
05-361-400	Impact Fees		50,000	50,000	-	0.00%
		TOTAL	50,000	50,000	-	0.00%
TOTAL CURRENT REVENUES			51,000	51,000	-	0.00%
TOTAL AVAILABLE BALANCE			851,000	160,829	690,171	429.13%
EXPENDITURES						
<i>GENERAL ADMINISTRATION</i>						
05-492-018	Transfer to Capital		851,000	160,829	690,171	429.13%
		TOTAL	851,000	160,829	690,171	429.13%
TOTAL EXPENDITURES			851,000	160,829	690,171	429.13%
NET FUND SURPLUS/(DEFICIT)			-	-	-	0.00%

CAPITAL FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025 increases or (decreases)	
				\$	%
FUND BALANCE					
18-279-000	Fund Balance Forward	4,000,000	6,647,245	(2,647,245)	-39.82%
REVENUES					
<i>INTEREST EARNINGS</i>					
18-341-100	Interest on Investments	1,000	1,000	-	0.00%
	TOTAL	1,000	1,000	-	0.00%
<i>GRANTS AND CONTRIBUTIONS</i>					
18-357-100	Grant Proceeds	310,000	300,000	10,000	3.33%
18-358-046	Sewer Authority Stormwater Contribution	115,000	200,000	(85,000)	-42.50%
	TOTAL	425,000	500,000	(75,000)	-15.00%
<i>INTERFUND TRANSFERS</i>					
18-392-001	From General Fund	500,000	-	500,000	100.00%
18-392-005	From Park and Rec Impact Fee	851,000	160,829	690,171	429.13%
18-392-300	From Capital Reserve	634,809	550,000	84,809	15.42%
	TOTAL	1,985,809	710,829	774,980	179.37%
TOTAL CURRENT REVENUES		2,411,809	1,211,829	699,980	99.02%
TOTAL AVAILABLE BALANCE		6,411,809	7,859,074	(1,947,265)	-18.42%
EXPENDITURES					
<i>CAPITAL PROJECTS AND EQUIPMENT</i>					
<i>GENERAL ADMINISTRATION</i>					
18-401-760	Office of Borough Manager and Administration	299,091	267,631	31,460	11.75%
18-403-313	Engineering	3,395,000	2,825,000	570,000	20.18%
18-410-760	Police: Vehicles and Equipment	400,316	615,076	(214,760)	-34.92%
18-411-760	Fire and Emergency Services	288,070	293,839	(5,769)	-1.96%
18-430-740	Public Services: Equipment & Facilities	769,716	1,637,570	(867,854)	-53.00%
18-433-313	Engineering Traffic Control	738,516	1,122,108	(383,592)	-34.18%
18-454-371	Parks and Recreation	237,100	797,850	(560,750)	-70.28%
18-458-700	Capital Improvements and Grants	284,000	300,000	(16,000)	-5.33%
	TOTAL	6,411,809	7,859,074	(1,447,265)	-18.42%
<i>INTERFUND TRANSFERS</i>					
18-492-023	Transfer to Debt Service	-	-	-	0.00%
	TOTAL	-	-	-	0.00%
TOTAL EXPENDITURES with Transfers		6,411,809	7,859,074	(1,447,266)	-18.42%
NET FUND SURPLUS/(DEFICIT)		-	-	-	0.00%

DEBT SERVICE FUND

Account	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025 increases or (decreases)	
				\$	%
FUND BALANCE					
23-279-000	Fund Balance Forward	3,143	-	3,143	0.00%
REVENUES					
REAL PROPERTY TAXES					
23-301-100	Real Estate Taxes - Current	539,683	600,449	(60,766)	-10.12%
TOTAL		539,683	600,449	(60,766)	-10.12%
INTEREST EARNINGS					
23-341-100	Interest	1,000	1,000	-	0.00%
TOTAL		1,000	1,000	-	0.00%
INTERFUND TRANSFERS					
23-392-018	Transfer from Capital Fund	-	-	-	0.00%
TOTAL		-	-	-	0.00%
TOTAL CURRENT REVENUES		540,683	601,449	(60,766)	-10.10%
TOTAL AVAILABLE BALANCE		543,826	601,449	(57,623)	-9.58%
EXPENDITURES					
DEBT PRINCIPAL					
23-471-550	GON 2022 - Tax Exempt Series A-Phoenixville	375,220	369,360	5,860	1.59%
23-471-555	GON 2022 - Taxable Series - Truist	96,450	47,200	49,250	104.34%
TOTAL		471,670	416,560	55,110	13.23%
DEBT INTEREST					
23-472-200	GON 2022 - Tax Exempt Series A-Phoenixville	48,470	102,360	(53,890)	-52.65%
23-472-202	GON 2022 - Taxable Series - Truist	23,686	24,956	(1,270)	-5.09%
TOTAL		72,156	127,316	(55,160)	-43.33%
TOTAL EXPENDITURES		543,826	543,876	(50)	-0.01%
NET FUND SURPLUS/(DEFICIT)		-	57,573	(57,573)	-100.00%

CAPITAL RESERVE FUND

Account	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025 increases or (decreases)	
				\$	%
FUND BALANCE					
30-279-000	Fund Balance Forward	4,581,771	4,574,000	7,771	0.17%
REVENUES					
INTEREST EARNINGS					
30-341-000	Interest on Investments	2,000	1,900	100	5.26%
30-351-100	Federal Grants		742,700	(742,700)	-100.00%
	TOTAL	2,000	744,600	(742,600)	-99.73%
SALE OF PROPERTY					
30-391-100	Sale of Borough Assets	-	-	-	0.00%
	TOTAL	-	-	-	0.00%
INTERFUND TRANSFERS					
30-392-001	From General	-	500,000	(500,000)	-100.00%
	TOTAL	-	500,000	(500,000)	-100.00%
TOTAL CURRENT REVENUES		2,000	1,244,600	(1,242,600)	-99.84%
TOTAL AVAILABLE BALANCE		4,583,771	5,818,600	(1,234,829)	-21.22%
EXPENDITURES					
GENERAL ADMINISTRATION					
30-492-180	Transfer to Capital Fund	634,809	550,000	84,809	15.42%
30-411-249	Fire Equipment	-	742,700	(742,700)	-100.00%
	TOTAL	634,809	1,292,700	(657,891)	-50.89%
TOTAL EXPENDITURES		634,809	1,292,700	(657,891)	-50.89%
NET FUND SURPLUS/(DEFICIT)		3,948,962	4,525,900	(576,938)	-12.75%

Road Fund

Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025 increases or (decreases)	
				\$	%
FUND BALANCE					
31-279-000	Fund Balance Forward	-	-	-	0.00%
REVENUES					
REAL PROPERTY TAXES					
31-301-100	Real Estate Taxes - Current	92,671	-	92,671	100.00%
	TOTAL	92,671	-	92,671	100.00%
INTEREST EARNINGS					
31-341-000	Interest Earnings	200	-	200	100.00%
	TOTAL	200	-	200	100.00%
TOTAL CURRENT REVENUES		92,871	-	92,871	100.00%
TOTAL AVAILABLE BALANCE		92,871	-	92,871	100.00%
EXPENDITURES					
GENERAL ADMINISTRATION					
31-439-060	Pavement Resurfacing & Street Repair	67,871	-		
31-439-313	Traffic Engineering	25,000	-	25,000	100.00%
	TOTAL	92,871	-	92,871	100.00%
TOTAL EXPENDITURES		92,871	-	92,871	100.00%
NET FUND SURPLUS/(DEFICIT)		-	-	-	100.00%

HIGHWAY AID FUND

Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025 increases or (decreases)	
				\$	%
FUND BALANCE					
35-279-000	Fund Balance Forward	100,000	530,622	(430,622)	-81.15%
REVENUES					
<i>INTEREST EARNINGS</i>					
35-341-100	Interest on Investments	2,000	2,000	-	0.00%
	TOTAL	2,000	2,000	-	0.00%
<i>STATE SHARED REVENUES</i>					
35-355-020	Motor Vehicle Fuel Taxes	219,400	214,000	5,400	2.52%
	TOTAL	219,400	214,000	5,400	2.52%
TOTAL CURRENT REVENUES		221,400	216,000	5,400	2.50%
TOTAL AVAILABLE BALANCE		321,400	746,622	(425,222)	-56.95%
EXPENDITURES					
<i>CONSTRUCTION & PAVING</i>					
35-439-060	Pavement Resurfacing & Street Repair	289,260	646,672	(357,412)	-55.27%
35-439-313	Traffic Engineering	32,140	99,950	(67,810)	-67.84%
	TOTAL	321,400	746,622	(425,222)	-56.95%
TOTAL EXPENDITURES		321,400	746,622	(425,222)	-56.95%
NET FUND SURPLUS/(DEFICIT)		-	-	-	0.00%

HOME PROGRAM FUND

Account Number	Account Description		FY 2025	FY 2024	Change From 2024 to 2025	
			Budget	Budget	increases or (decreases)	
					\$	%
FUND BALANCE						
41-279-000	Unreserved Fund Balance		-	-	-	0.00%
REVENUES						
<i>INTEREST EARNINGS</i>						
41-341-000	Interest on Investments		607	607	-	0.00%
		TOTAL	607	607	-	0.00%
<i>GRANTS AND CONTRIBUTIONS</i>						
41-357-100	Grant Proceeds		142,187	300,000	(157,813)	-52.60%
		TOTAL	142,187	300,000	(157,813)	-52.60%
TOTAL CURRENT REVENUES			<u>142,794</u>	<u>300,607</u>	<u>(157,813)</u>	<u>-52.50%</u>
TOTAL AVAILABLE BALANCE			<u>142,794</u>	<u>300,607</u>	<u>(157,813)</u>	<u>-52.50%</u>
EXPENDITURES						
<i>GENERAL ADMINISTRATION</i>						
41-464-300	Home Program Contractors Bills		138,390	275,607	(137,217)	-49.79%
41-464-400	Home Program - Consultant Fees		4,404	25,000	(20,596)	-82.38%
		TOTAL	142,794	300,607	(157,813)	-52.50%
TOTAL EXPENDITURES			<u>142,794</u>	<u>300,607</u>	<u>(157,813)</u>	<u>-52.50%</u>
NET FUND SURPLUS/(DEFICIT)			<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>

ECONOMIC DEVELOPMENT FUND

Account Number	Account Description		FY 2025	FY 2024	Change From 2024 to 2025	
			Budget	Budget	increases or (decreases)	
					\$	%
FUND BALANCE						
43-279-000	Unreserved Fund Balance		-	-	-	0.00%
REVENUES						
<i>INTEREST EARNINGS</i>						
43-341-000	Interest on Investments		450	120	330	275.00%
		TOTAL	450	120	330	275.00%
<i>GRANTS AND CONTRIBUTIONS</i>						
43-357-100	Grant Proceeds		250,000	194,000	56,000	28.87%
		TOTAL	250,000	194,000	56,000	28.87%
TOTAL CURRENT REVENUES			250,450	194,120	56,330	29.02%
TOTAL AVAILABLE BALANCE			250,450	194,120	56,330	29.02%
EXPENDITURES						
<i>GENERAL ADMINISTRATION</i>						
43-414-130	CD Salary		20,000	12,000	8,000	66.67%
43-465-300	Contractors Bills - Econo.		215,450	169,120	46,330	27.39%
43-465-400	Economic Develop. Consultant F		15,000	13,000	2,000	15.38%
		TOTAL	250,450	194,120	56,330	29.02%
TOTAL EXPENDITURES			250,450	194,120	56,330	29.02%
NET FUND SURPLUS/(DEFICIT)			-	-	-	0.00%

MARY WOOD PARK FUND

Account Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025 increases or (decreases)	
				\$	%
FUND BALANCE					
80-279-000	Fund Balance	75,000	65,000	10,000	15.38%
REVENUES					
<i>INTEREST EARNINGS</i>					
80-341-100	Interest on Investments	6	6	-	0.00%
	TOTAL	6	6	-	0.00%
<i>GRANTS AND CONTRIBUTIONS</i>					
80-310-100	Deposits - Trust	8,000	8,000	-	0.00%
	TOTAL	8,000	8,000	-	0.00%
TOTAL CURRENT REVENUES		8,006	8,006	-	0.00%
TOTAL AVAILABLE BALANCE		83,006	73,006	10,000	13.70%
EXPENDITURES					
<i>GENERAL ADMINISTRATION</i>					
80-409-220	Expenses	8,006	8,006	-	0.00%
	TOTAL	8,006	8,006	-	0.00%
TOTAL EXPENDITURES		8,006	8,006	-	0.00%
NET FUND SURPLUS/(DEFICIT)		75,000	65,000	10,000	15.38%

OPERATING RESERVE FUND

Number	Account Description	FY 2025 Budget	FY 2024 Budget	Change From 2024 to 2025 increases or (decreases)	
				\$	%
FUND BALANCE					
95-279-000	Fund Balance	928,042	909,690	18,352	2.02%
REVENUES					
<i>INTEREST EARNINGS</i>					
95-341-100	Interest on Investments	2,000	2,000	-	0.00%
	TOTAL	2,000	2,000	-	0.00%
<i>INTERFUND OPERATING TRANSFERS</i>					
95-392-001	Operating Transfer In-General Fund			-	0.00%
	TOTAL	-	-	-	0.00%
	TOTAL CURRENT REVENUES	2,000	2,000	-	0.00%
	TOTAL AVAILABLE BALANCE	930,042	911,690	18,352	2.01%
EXPENDITURES					
<i>GENERAL ADMINISTRATION</i>					
	TOTAL	-	-	-	0.00%
	TOTAL EXPENDITURES	-	-	-	0.00%
	NET FUND SURPLUS/(DEFICIT)	930,042	911,690	18,352	2.01%