



**AMBLER BOROUGH COUNCIL
BUSINESS MEETING AGENDA
September 15, 2026, 7:00 p.m.**

- I. Call to Order
- II. Pledge of Allegiance
- III. Roll Call
- IV. Public Hearing to Occur as Advertised – Flats at Ambler Station
- V. Motion to Approve Conditional Use
- VI. Confirmed Appointments – Joe Duda, Duda Actuarial Consultants – Update on the Borough’s Minimum Municipal Obligations
- VII. Citizens Comments – Agenda Items Only
- VIII. Motion – Minutes for Consideration – August 18 & September 1, 2026, Meetings of Council
- IX. Finance Director’s Report
- X. Police Department Reports
- XI. Fire Department Report
- XII. Inter-Departmental Reports
 - A. Public Works Department Report – Vito Pagano, Public Works Director
 - B. Water Department Report – Steve Smallberger, Water Superintendent
 - C. Wastewater Treatment Plant Report – Jarrett Evans, Wastewater Treatment Plant Superintendent
 - D. Code Enforcement Report – Glenn Kucher, Code Enforcement Officer/Assistant Manager
 - E. Manager’s Report – Kyle Detweiler, Borough Manager

XIII. Professional Consultants Reports

- A. Borough Engineer's Report – Theresa Funk, GFT Inc.
- B. Wastewater Treatment Plant Engineer's Report – William Brown, HRG Inc.

XIV. Council Committee Reports

- A. Administration & Finance – Karen Sheedy, Chair
 - 1. Motion to Approve the August 2026 Bill Payment List, in the amount of \$927,041.03**
 - 2. Motion to Approve the 2025 Audited Financial Statements
 - 3. Motion to Advertise – Hybrid Tax Claim Bureau Ordinance
- B. Code Enforcement & Planning – David Hui, Chair
 - 1. Update on Stormwater Management Planning Process
- C. Parks, Recreation & Community Relations – Jennifer Henderson, Chair
 - 1. Comprehensive Plan Open House – September 22, 2026, at 6:00 p.m., Borough Hall Gym
- D. Public Safety – Redmond Brubaker, Chair
- E. Public Works – Lou Orehek, Chair
 - 1. Motion to Proceed – Proposed Work Plans for Copper & Aluminum Studies, NPDES Permit
 - 2. Motion to Proceed – Trickling Filter Stair Grating Support Proposal
 - 3. Motion to Advertise – 2027-2028 Poly Aluminum Chloride (PAC) Bid

XV. Other Business

XVI. Citizens' Comments – Non-Agenda Items

XVII. Adjournment

Attention: Borough Council Meetings are audio and video recorded.

*****Indicates an item not previously discussed at a Work Session of Council.***

LEGAL NOTICE

Notice is hereby given that the Ambler Borough Council will hold a public hearing on September 15, 2026, at 7:00 p.m., at the Ambler Borough Hall, 131 Rosemary Avenue, Ambler, PA 19002, to consider the conditional use application of BT Ambler, LLC, Owner of certain real property located at 100-112 West Butler Avenue, consisting of three (3) parcels, and 19 South Chestnut Street, 23 South Chestnut Street, and 27 South Chestnut Street (collectively, the "Property"), further identified as Montgomery County Tax Parcel Numbers 01-00-02945-00-6, 01-00-02945-10-5, 01-00-00745-00-1, 01-00-01138-00-4, 01-00-01126-00-7, and 01-00-01123-00-1, respectively. The application seeks conditional use approval to construct and operate a transit-oriented development ("TOD") with 231 multifamily dwellings, 5,000 square feet of retail operations, 37,000 square feet of office space operations, and 510 off-street parking spaces on the Property, pursuant to §27-2703.E(3)(a) of the Ambler Borough Zoning Ordinance. The Borough Council will consider testimony and evidence from the Applicant and any interested parties and/or residents at the hearing regarding the application, public comment, and such other information on the application as comes before the Board.

Comments or questions are encouraged to be submitted in advance of the meeting to code@borough.ambler.pa.us. If a member of the public would like to participate but requires assistance or accommodation, please contact the Borough at code@borough.ambler.pa.us or 215-646-1000, extension 112, prior to 10:00 a.m. the day of the meeting.

Copies of the full conditional use application are available to be viewed at the Ambler Borough Hall during normal business hours.

AMBLER BOROUGH
BOROUGH COUNCIL
131 Rosemary Avenue
Ambler, PA 19002
Melissa A. Osborne, Esquire
Borough Solicitor



August 19, 2026

via Email

Kyle Detweiler, Borough Manager
Borough of Ambler
131 Rosemary Avenue
Ambler, PA 19002

RE: Conditional Use Application
The Flats at Ambler Station, BT Ambler, LLC
100-112 West Butler Avenue and 19, 23 and 27 South Chestnut Street
Tax Parcel #01-00-02945-00-6, #01-00-02945-10-5, #01-00-00745-00-1, #01-00-01138-00-4,
#01-00-01126-00-7, #01-00-01123-00-1

Mr. Detweiler,

GFT has completed a review of a conditional use application for the above-referenced project.

The following documents were submitted for our review:

- Application for Subdivision & Land Development Review, prepared by BET Investments, Inc., dated 7/31/2026
- BT Ambler Special Warranty Deed, prepared by BET Investments, Inc., dated 12/21/2022
- Conditional Use Plans, prepared by Bohler Engineering, dated 7/31/2026
- Preliminary Stormwater Management Report, prepared by Bohler Engineering, dated 7/31/2026
- Ambler Mixed-Use Development Transportation Impact Study, prepared by TPD, dated 8/22/2025, last revised 7/17/2026
- Architecture Conditional Use Plans, prepared by Architecture Engineering Interiors, dated 7/31/2026
- Cover Letter, prepared by Hamburg, Rubin, Mullin, Maxwell & Lupin, PC., dated 7/31/2026

The Applicant, BT Ambler, LLC proposes a transit-oriented development (TOD) located on properties situated on both the north and south sides of Maple Avenue, in the vicinity of the SEPTA Station and Wissahickon Avenue. The project site is located within the OC (Office Campus) and RO (Redevelopment Overlay) Zoning Districts. Pursuant to §27-2703.E(3)(a) of the Township Zoning Ordinance, a TOD is permitted within the RO District subject to conditional use approval by the Borough.

The proposed development includes construction of two mixed-use buildings containing 231 multifamily residential units, approximately 37,000 square feet of office space, 5,000 square feet of retail space, and 510 parking spaces. A pedestrian bridge spanning Maple Avenue will provide a direct connection between the two buildings. The total development site encompasses approximately 3.38 acres.

To address stormwater management, the project incorporates several stormwater management facilities, including green roofs on both buildings, an underground stormwater detention basin beneath the parking area of the proposed northern building, and both an underground detention basin and an underground managed release concept (MRC) basin beneath the parking area of the proposed southern building. Stormwater runoff from the building roofs and surrounding impervious areas will be directed to the underground facilities for treatment and controlled release. Additionally, the project proposes reconstructing a portion of the existing storm sewer along Wissahickon Avenue at a deeper elevation since the existing storm sewer is currently too shallow to allow the proposed underground stormwater basins to drain to by gravity. The reconstructed storm sewer will connect to the existing storm sewer at the intersection of Wissahickon Avenue and Chestnut Street.

Zoning

1. §27-2105.2 – For parking lots over 10 spaces, a ratio of one handicapped space per 25 standard spaces shall be used. The site plan proposes 21 proposed handicap spaces which meets this ordinance requirement; however, the architectural plans appear to only depict 18 spaces.
2. §27-2705.K(4) – All pedestrian amenities shall be designed in accordance with standards of Americans with Disabilities Act (ADA). ADA Detectable warning surfaces must be provided at all proposed pedestrian crossings.
3. §27-2705.A – This ordinance section requires all utility lines and services to be placed underground. The site plan depicts existing and relocated overhead utility wires along the frontages, while the architectural renders do not depict any overhead wires.
4. §27-2703.E.(3)(B)4 – Each dwelling unit shall have a minimum of 600 square feet plus an additional 100 square feet per additional bedroom. The architectural plans shall indicate the square footage and number of bedrooms for each dwelling unit to verify compliance with this section.
5. §27-412.4.C(6) – The ordinance limits illumination projected onto neighboring nonresidential property lines to 0.5 footcandles and neighboring residential property lines to 0.1 footcandles. Based on the submitted lighting plan, illumination levels appear to exceed these limits along portions of the northeast, northwest, and southeast sides of the northern building adjacent to nonresidential properties, as well as along portions of the southwest side of the southern building adjacent to residential properties.
6. The following comments relate to the design of the proposed loading area and its driveway onto Butler Avenue:
 - a. §27-2106 – The location and size of loading areas shall be adequate for the safe parking of trucks and maneuvering space shall be provided so that ingress and egress can occur on the lot without backing out onto a public street. Turning templates for delivery and refuse trucks shall be provided to demonstrate compliance with this requirement.
 - b. The proposed loading area shall include necessary signage and/or striping to restrict unauthorized parking.
 - c. The existing driveway adjacent to the proposed driveway shall be shown on the plan. We note that there appears to be minimal separation between the two driveways, which may create potential pedestrian safety concerns along the sidewalk. The limited sidewalk area between the driveways may not provide adequate refuge space, particularly for wheelchair users.

Stormwater Management

7. Information regarding access to the stormwater management basins for maintenance purposes should be provided. It should be verified that the required maintenance equipment will be able to access the location.
8. Information should be provided on any emergency roof drainage overflow measures in the event that the basins are full during a severe storm event.



9. The project proposes reconstructing a portion of the existing storm sewer along Wissahickon Avenue at a deeper elevation since the existing storm sewer is currently too shallow to allow the proposed underground stormwater basins to drain to by gravity. The following comments pertain to the proposed storm sewer reconstruction:
 - a. The location and sizes of the existing storm sewers along Wissahickon Avenue must be verified. The Existing Conditions/Demolition Plan shows an 18-inch RCP storm sewer entering the street from Maple Avenue; however, its location along the street is not shown and a smaller and different material 15-inch HDPE storm sewer is shown exiting from street at the Chestnut Street intersection.
 - b. Due to the proposed elevation adjustments, the reconstructed storm sewer will have a flatter overall slope than the existing storm sewer. This reduction in slope may alter the hydraulic performance and conveyance capacity of the storm sewer. A future land development submission shall include detailed hydraulic calculations for predevelopment and post development conditions demonstrating that the proposed storm sewer modifications will not result in any adverse hydraulic impacts to the existing drainage system.

Water & Sanitary Sewer

10. The proposed development is one of three (3) projects proposed or approved in the area of W. Butler Pike and Maple Avenue. The water and sanitary sewer infrastructure serving these projects should be evaluated and will likely require replacement/upgrade to ensure adequate long-term service for all existing and proposed properties in the area. GFT and the Borough are recommending a meeting with representatives of the three developments to review and discuss options for addressing concerns with the age and adequacy of the water and sanitary sewer infrastructure.
11. The existing water and sanitary sewer easement on the north parcel is proposed to be extinguished. Any water and sewer facilities within the existing easement must be evaluated by the Borough prior to relocation and/or abandonment.
12. PADEP Act 537 Sewage Planning must be addressed by the Applicant.
13. Projected water demands for the Project must be provided, including required fire flow.
14. Existing and proposed water and sanitary sewer facilities must include pipe size and material. Rims and inverts of existing manholes shall be provided.
15. Proposed street trees should be located a minimum of 10 feet from water and sewer facilities.
16. The existing water main label should be revised to match the Legend.
17. The minimum depth of cover shall be four feet for all main line sewers and water mains and three feet for all building sewers.
18. Meter pits should be provided for each building.
19. A minimum 10-foot horizontal clearance shall be provided between sanitary sewer and all other utilities. Where 10 feet of horizontal clearance cannot be maintained, 18" of vertical clearance shall be provided. Profiles for existing and proposed water and sewer facilities must be provided in a future land development plan to verify this.



20. A future land development plan should include utility profiles, and all relevant water and sanitary sewer details and a note stating that all proposed water and sanitary sewer facilities shall be constructed in accordance with the most recent standards and specifications of Ambler Borough.

Water/Sanitary Sewer Permitting and Fees

21. The Applicant shall coordinate with the Borough regarding all fees required for connection to the Borough Water and Sewer systems.
22. The Applicant is responsible for obtaining any necessary regulatory agency permits, and copies of all permits shall be provided to the Borough.

General

23. While maintaining compliance with the streetscape and landscape requirements, an additional sidewalk along the Butler Avenue frontage is recommended to provide a more direct pedestrian route and reduce maneuvering, particularly for wheelchair users and individuals with visual impairments.
24. The Applicant should provide information on move-in and move-out logistics for both apartment buildings, including where moving trucks will be parked. Although the utility plans show a loading/move-in room and entrance at the southern corner of the northern building, no clear designated loading area for larger moving vehicles is identified.
25. Copies of all existing easements, covenants, and deed restrictions associated with the site shall be provided to our office.
26. We defer to the Fire Marshal/Fire Chief regarding fire and life safety requirements, including emergency access. We note that the site plan proposes an emergency access route along the southeast side of the northern building; however, it is identified as being subject to approval from the adjacent property owner.

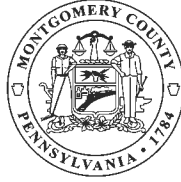
If you have any questions or require any additional information, please contact us.

Very truly yours,
GFT Infrastructure, Inc.

Roger A. Phillips, P.E.
 Principal Project Manager

Theresa A. Funk, P.E.
 Principal Project Manager

cc (via email): Glenn Kucher – Ambler Borough
 Steve Smallberger – Ambler Borough
 Elizabeth Kunzier – Ambler Borough
 Tim Brennan, P.E. – GFT
 Will Smith, P.E. – GFT
 Tim Konetchy, AICP – Montgomery County Planning Commission
 Melissa Osborne, Esq. – Clarke Gallagher Barbiero Amuzo & Glassman Law
 Alex Glassman, Esq. – Clarke Gallagher Barbiero Amuzo & Glassman Law



August 14, 2026

Mr. Kyle Detweiler, Borough Manager
Borough of Ambler
131 Rosemary Avenue
Ambler, Pennsylvania 19002

Re: MCPC #25-0175-002
Plan Name: The Flats at Ambler Station
(4 lots comprising 3.4 acres)
Parcels ID: 01-00-00745-00-1; 01-00-02945-00-6; 01-00-02945-10-5; 01-00-00745-00-1
Borough of Ambler

Dear Mr. Detweiler:

We have reviewed the above-referenced conditional use application as you requested on August 3, 2026. We forward this letter as a report of our review.

BACKGROUND

BT Ambler, LLC has submitted a conditional use application to permit Transit-Oriented Development (TOD) use within the Redevelopment Overlay District. The underlying zoning designation is Office Campus. The application provides for the redevelopment of 3.4 acres across 4 tax parcels under common ownership, including 3 parcels on the north side of South Maple Avenue (#01-00-00745-00-1, #01-00-02945-00-6, and #01-00-02945-10-5) and one parcel on the south side of South Maple Avenue (#01-00-00745-00-1). In total, the proposal provides for the construction of 231 dwelling units (139 studio/one-bedroom and 92 two-bedroom), 5,165 square feet of commercial space, 36,940 square feet of office space, and 510 parking spaces throughout two 6-story buildings.

The proposed north building is six stories tall (60 feet average; 74 feet max.) and has a 56,437-square-foot footprint. The first floor primarily contains structured parking, with additional space for the residential and office lobbies, mailroom, building services, trash storage, and bicycle storage. This level includes 119 parking spaces. A subgrade parking level, accessed by an internal ramp from the first floor, provides an additional 100 parking spaces. Structured parking occupies much of the second floor, with 52 parking spaces, along with 19,555 square feet of office space. The third floor includes 15,285 square feet of office space, with the remaining floor area devoted to multifamily residential use. Floors four through six are devoted to multifamily residential use. In total, the building contains 123 multifamily dwelling units.

The proposed south building is six stories tall (56 feet average; 74 feet max.) and has a 49,251-square-foot footprint. The first floor includes 5,162 square feet of retail space, a residential lobby, building services area,

trash room, and 82 parking spaces. A subgrade parking level, accessed by an internal ramp from the first floor, provides an additional 36 parking spaces. The second floor also contains structured parking, with 121 additional spaces. Floors three through six are devoted to multifamily residential use. In total, the building contains 108 multifamily dwelling units.

COMPREHENSIVE PLAN COMPLIANCE

BOROUGH COMPREHENSIVE PLAN

The borough's 2001 Comprehensive Plan recommended the creation of a Redevelopment Overlay District to promote TOD adjacent to Ambler Station. The district was later created through zoning map and ordinance amendments and has been revised since its adoption. The plan states that, "the intent of this district is to permit Transit-Oriented Development (TOD) that is compact, mixed-use, and pedestrian-friendly while encouraging mass-transit ridership." The proposal appears generally consistent with the district's intended vision. It is worth noting that the Borough Planning Commission, with assistance from MCPC through a Community Planning Assistance Contract, is currently preparing an update to the comprehensive plan.

COUNTY COMPREHENSIVE PLAN

Montgomery County's Comprehensive Plan designates this portion of the community as a 'Town Center' in the future land use plan. Town Centers are traditional downtown areas with a mix of retail, institutional, office, and residential uses. These centers are pedestrian-oriented, with buildings built close to sidewalks and often attached. Buildings should be designed with a wall-to-window ratio that reflects existing historic structures in the area and should generally have a vertical orientation. A central park or green should be created within developments within a Town Center. The overall development plan is generally consistent with the goals for mixed-use development within a town center.

RECOMMENDATION

The Montgomery County Planning Commission (MCPC) generally supports the applicant's proposal; however, we have identified the following items that the borough may wish to discuss with the applicant prior to conditional use approval. Our comments are as follows:

REVIEW COMMENTS

STORMWATER MANAGEMENT

The borough is encouraged to request additional information on the proposed operations and maintenance procedures for the proposed stormwater management facilities. In particular, the borough should confirm that maintenance and repair equipment can access this infrastructure if issues arise. Requiring the submission of an operations and maintenance plan may be appropriate.

LANDSCAPING PLAN

We commend the overall landscaping plan for providing a substantial number of trees and shrubs. However, additional plantings may be appropriate in a few areas around the proposed north building. Areas where additional plantings should be considered include the northwest corner, where a proposed sidewalk

connection is intended to connect to Ambler Station, and the gathering space along the eastern property boundary, where no trees are presently proposed. Because both areas are intended to experience pedestrian activity, enhanced landscaping should be considered.

PROPOSED DRIVEWAY ON BUTLER AVENUE

The proposed driveway on Butler Avenue would be located near an existing curb cut and driveway on the adjacent property to the south. Multiple driveway crossings can create additional points of conflict between vehicles and pedestrians, which may affect sidewalk safety. Furthermore, Butler Avenue carries significant daily traffic volumes and an additional driveway could further affect traffic flow in an area that already experiences congestion. We therefore recommend that the applicant consider relocating or eliminating the proposed Butler Avenue driveway. Alternatively, the applicant should coordinate with the borough to identify regular timeframes when use of the driveway would have the least impact on traffic flow.

CONCLUSION

We wish to reiterate that MCPC generally supports the applicant's proposal; however, we believe that our suggested revisions will better achieve Ambler's planning objectives for transit-oriented development.

Please note that the review comments and recommendations contained in this report are advisory to the municipality and final disposition for the approval of any proposal will be made by the municipality. We look forward to reviewing a land development application once it is filed by the applicant.

Sincerely,



Timothy Konetchy, AICP, Principal Community Planner I
timothy.konetchy@montgomerycountypa.gov – 610-292-4917

c: Peter Clelland, P.E., Applicant
 Glenn Kucher, Assistant Borough Manager/Code Enforcement Officer
 John Oswald, Chair, Borough Planning Commission
 Al Comly, Vice Chair, Borough Planning Commission
 Carol DiPietro, Secretary, Borough Planning Commission
 Alexander M. Glassman, Esq., Borough Solicitor
 Jessica Buck, District Manager, MCCD

Attachments: A. Aerial Image of Site
 B. Reduced Copy of Applicant's Plan



The Flats at Ambler Station
MCPC#250175002

Montgomery
County
Planning
Commission

Monterey County Sheriff's Office - Planning Committee
P.O. Box 317, San Juan, CA 95040-0317
tel: (831) 378-2332 fax: (831) 378-3381
www.montereycountysheriff.com
Partial disclosure provided by Newsline



Borough Of Ambler

131 ROSEMARY AVENUE
AMBLER, PENNSYLVANIA 19002-4476

PHONE 215-646-1000
FAX 215-641-1355 ADMINISTRATION
FAX 215-641-1921 WATER DEPARTMENT
WEBSITE: www.boroughofambler.com



August 25, 2026

Kyle Detweiler, Borough Manager
Borough of Ambler
131 Rosemary Avenue
Ambler, PA 19002

Re: The Flats at Ambler Station
Conditional Use Application

Dear Mr. Detweiler:

At the direction of Council, the Planning Commission had been requested to review “The Flats at Ambler Station (North & South sides of Maple Avenue at SEPTA Station/Wissahickon Avenue)” application to relocate Hatch office tenant 37,000 +/- square feet, construction of 231 multifamily units, 5,000+/- retail, and 510 parking spaces in two buildings connected by a pedestrian bridge over Maple Avenue.

At the August 25, 2026, Ambler Borough Planning Commission meeting, after review and discussion, a motion was made and seconded to make a recommendation to Borough Council to approve the Conditional Use Application. The vote taken was unanimously in favor with the following concerns:

1. Possibility of having the overhead utility lines underground;
2. Delivery and trash truck access reviewed;
3. Sidewalk on Butler reviewed;
4. Landscaping to be in accordance with new specifications; and
5. Nights and weekend parking spots to have similar signage and use the same app as the other parking lots for ease of use by the public.

If you have any questions, please do not hesitate to contact our Chairman, Jonathan Oswald.

Very truly yours,

Carol Ann DiPietro
Secretary
Ambler Borough Planning Commission



AMBLER BOROUGH COUNCIL MEETING Minutes

August 18, 2026

7:00 PM

I. CALL TO ORDER

Vice President Lou Orehek called the Ambler Borough Council meeting of August 18, 2026, to order at 7:00 p.m.

II. PLEDGE OF ALLEGIANCE

Vice President Orehek led the pledge of allegiance.

III. ROLL CALL

Present at the meeting were: Mr. Orehek, Ms. Sheedy, Ms. Henderson, Ms. Roecker Coates, Mr. Hui, Mr. Brubaker, Ms. Morrison Daku, Ms. Pavlovic, Mayor Sorg, Police Chief Jeff Borkowski, Borough Manager Kyle Detweiler, Solicitor Glassman, Solicitor Osborne. Ms. Iovine was absent.

IV. Confirmed Appointments – None.

Citizens Comments – Agenda Items only.

Mary Spross 366 Forest Ave brought to attention the issues with the EV Chargers on Poplar St. and Race St.

Mark Stepman 237 N. Spring Garden St. offered tree planting encouragement through the EAC.

Erin Endicott 401 Edgewood Dr. offered advice on storm water management from a personal perspective and gave some recommendations.

Anna Lee Lapinski 136 Rosemary Ave. asked the Chief about the drop in Burglary calls. Chief responded that there is no significant reason for the decline.

VIII. Motion Minutes for Consideration – July 21, 2026, Council Business Meeting.

Carried 8 – AYE

IX. Finance Director's Report

A written report was submitted for the record.

Ms. Sheedy commented that the police salary appeared to be high, and if they needed to allocate more funds in the Budget.

Mr. Detweiler explained that the existing fund will cover the additional expenses.

Mr. Orehek asked a question regarding the online water service.
Mr. Detweiler clarified.

X. POLICE DEPARTMENT REPORT

A written report was submitted for the record.

Ms. Roecker Coates gave a shout out for the drop I vandalism.
The Chief responded that additional patrols appear to be helping.

Mr. Hui commented that he has observed the Police interacting with the public more at Knight Park.

MS. Daku asked about the parking report and how to go about getting validation for your vehicle.
Officer Nasobkow explained the process.

Ms. Roecker Coates commended the PD for their handling of a dog rescue and a Domestic Dispute deescalation.

Mr. Orehek asked a ride along question
The Chief explained.
Discussion ensued.

Mr. Orehek asked about Flock Cameras and if we had them in the Borough.
Chief explained that we have a Viper System which is different.
Discussion ensued.

XI. FIRE DEPARTMENT REPORTS

A written report was submitted for the record.

XII. INTERDEPARTMENT REPORTS

A. Public Works Department

A written report was submitted for the record.

Ms. Sheedy reminded us that the ribbon cutting for the multi-purpose courts is scheduled for August.

B. Water Department Report

A written report was submitted for the record.

Mr. Orehek thanked Mr. Smallberger for the tour of the water facilities.

C. Wastewater Treatment Plant Report

A written report was submitted for the record.

Mr. Orehek asked a question regarding the pump purchase being voted on.

Mr. Evans explained the purchase and installation.

D. Code Enforcement Report

A written report was submitted for the record.

Ms. Sheedy asked about the storm water 2-D model.

Gannet Fleming explained how it is utilized.

Ms. Roecker Coates asked about the Grant deadline for the sidewalk improvements and what is necessary to utilize the funds.

Gannett Fleming responded that we are most likely not going to be able to meet the current deadline because it made the project more complicated and costly than expected.

Mr. Kucher explained in more detail how the funds could be re-allocated.

Discussion ensued.

Ms. Henderson asked a question regarding the new developments being planned and Storm water management.

Mr. Glassman explained the legal process for land development.

Ms. Daku had a timeline question.

Mr. Detweiler explained the foundation of the multi-year plan.

1. Stormwater capital projects/Fact sheet
2. Planning Commission Meeting update.

Mr. Kucher reminded us of the planned meeting regarding the Comprehensive Plan scheduled for Tuesday Sept. 2 in the gym at Borough Hall.

E. Manager's Report- Kyle Detweiler

A written report was submitted for the record.

Mr. Detweiler reminded us of the American Red Cross Blood Drive to be held in Borough Hall August 25th from 1-6.

Mr. Detweiler commented regarding the Engineers report - that there are a lot of projects under review currently. He gave a brief report synopsis of the projects currently underway at the WWTP.

XV. PROFESSIONAL CONSULTANTS' REPORTS

A. Borough Engineer's Report – Theresa Funk, GFT Inc.

A written report was submitted for the record.

B. Wastewater Treatment Plant Engineer's Report – William Brown, HRG Inc.

A written report was submitted for the record.

XVI. COUNCIL COMMITTEE REPORTS:

A. Administration & Finance – Karen Sheedy, Chair

B.

1. Motion – Approval of the July 2026 Bill Payment List - \$595,704.96 **Carried 8 – AYE**
2. Resolution 2026-14 - PA Strategic Investment to Enhance State Grant. **Carried 8 – AYE**

C. Code Enforcement & Planning – David Hui, Chair

D. Parks, Recreation & Community Relations – Jennifer Henderson, Chair

1. Fall 2026 Resident tree planting Program (EAC)

E. Public Safety – Redmond Brubaker, Chair

1. Motion for consideration of Wissahickon Fire Station paving bids. **Carried 8 – AYE**

F. Public Works – Lou Orehek, Chair

1. Motion to approve replacement Motor of WWTP pump No. 1 **Carried 8-AYE**

XIV. Other Business

Public Comment:

Erin Endicott 401 Edgewood reminded everyone of the Scarecrow festival at the Community Garden.

Mr. Brubaker inquired regarding the process to conduct a reorganization meeting.

Mr. Glassman explained that the request either had to come from the President or Council.

A quorum of Council requested that reorganization be added to the next meeting agenda.

Carried 6- AYE, 2 Abstained

Mr. Orehek made the motion to Adjourn the meeting at 7:45. **Carried 8-AYE**

ADJOURNMENT



AMBLER BOROUGH COUNCIL WORK SESSION
Minutes
SEPTEMBER 1, 2026
7:00 p.m.

I. CALL REORGANIZATION MEETING TO ORDER (HONORABLE MAYOR JEANNE SORG)

- a. **NOMINATION & ELECTION OF PRESIDENT** The Mayor opened the floor for nominations.
 Mr. Brubaker Nominated Ms. Roecker Coates for President .
Carried: 7 AYE - 2 opposed Ms. Sheedy and Ms. Iovine
- b. **NOMINATION & ELECTION OF VICE PRESIDENT** The Mayor opened the floor for nominations.
 Ms. Sheedy Nominated Mr. Orehek, Ms. Morrison Daku nominated Ms. Henderson
Roll call vote: Mr. Orehek 4 AYE, Ms. Henderson 5 AYE.
Ms. Henderson – Vice President Carried 5 Aye.
- c. **NOMINATION & ELECTION OF PRESIDENT PRO TEM** Ms. Roecker Coates called for nominations for Vice President Pro-tem. Ms. Morrison Daku nominated Ms. Sheedy, Mr. Brubaker nominated Mr. Orehek
Roll call vote: Mr. Orehek President Pro-Tem Carried 9 AYE.

II. MAYOR'S MOMENT (CONFIRMED APPOINTMENTS):

- a. DENISE VALERIO, SERVICE TO AMBLER
- b. LOCHLAN & SAMANTHA AMBLER, HONORARY VISITORS

III. MINUTES FOR REVIEW:

- a. AUGUST 19, 2026, COUNCIL BUSINESS MEETING

IV. COMMITTEE REPORTS (WITH PUBLIC COMMENT ON AGENDA ITEMS ONLY):

- a. ADMINISTRATION & FINANCE
- b. CODE ENFORCEMENT & PLANNING
- c. PARKS, RECREATION, & COMMUNITY RELATIONS
- d. PUBLIC SAFETY
- e. PUBLIC WORKS

V. OPEN PUBLIC COMMENT PERIOD.

VI. ADJOURNMENT.


2026 BOROUGH OF AMBLER AUGUST BANK BALANCE REPORT

Account	2025 Balance	August Ending Balance	+/- Change
General	2,083,851	2,726,788	642,937
General Savings	1,340,445	1,359,753	19,308
General Operating	2,136,193	1,757,195	(378,998)
Street Lights	34,452	46,320	11,869
Fire	32,850	40,458	7,608
Refuse	805,675	654,637	(151,038)
Parks & Rec	396,889	424,719	27,830
Water	511,781	511,521	(260)
Water Online	100,647	240,571	139,923
Water Capital	73,893	75,538	1,645
Sewer	163,955	17,963	(145,991)
WWTP	1,536,547	2,211,220	674,673
WWTP Savings	1,723,648	1,748,475	24,827
Liquid Fuels	313,036	139,245	(173,791)
Debt	289,250	290,504	1,254
Enterprise Zone	183,872	212,501	28,629


2026 BOROUGH OF AMBLER AUGUST BUDGET REPORT

Account	YTD Revenue	2026 Budgeted Revenue	% Revenue Used	% Remaining
General	4,575,142	6,389,000	71.61%	28.39%
Streets	59,058	63,700	92.71%	7.29%
Fire	198,985	1,283,100	15.51%	84.49%
Refuse	782,607	959,000	81.61%	18.39%
Parks	192,966	207,500	93.00%	7.00%
Water	2,636,785	5,020,125	52.52%	47.48%
Sewer	890,537	1,616,500	55.09%	44.91%
WWTP	2,918,183	4,462,500	65.39%	34.61%
Liquid Fuels **	167,710	165,000	101.64%	-1.64%
Totals	12,421,973	20,166,425	61.60%	38.40%

Account	YTD Expenses	2026 Budgeted Expenses	% Expenses Used	% Remaining
General *	3,676,189	6,389,000	57.54%	42.46%
Streets	53,896	63,700	84.61%	15.39%
Fire	190,378	1,283,100	14.84%	85.16%
Refuse	701,938	959,000	73.19%	26.81%
Parks	159,815	207,500	77.02%	22.98%
Water	2,254,040	5,020,125	44.90%	55.10%
Sewer	736,053	1,616,500	45.53%	54.47%
WWTP	2,617,000	4,462,500	58.64%	41.36%
Liquid Fuels	341,501	165,000	206.97%	-106.97%
Totals	10,730,809	20,166,425	53.21%	46.79%

* - INCLUDES POLICE SALARIES

** - RECEIVED LIQUID FUELS ALLOCATION AS THIS IS THE ONLY DEPOSIT WE RECEIVE IN ADDITION TO OUR MONTHLY BANK INTEREST

Account	YTD Expenses
Police Reg Wages	1,166,057
Police OT Wages	80,538
Police Pers Wages	25,972
Police Hol Wages	59,047
Police Sick Wages	33,706
Police Vac Wages	64,429

		2026 Budgeted Expenses	% Expenses Used	% Remaining
Total Police Salaries	1,429,748	2,000,000	71.49%	28.51%



2026 BOROUGH OF AMBLER POLICE EXPENSES REPORT

	2026 Budget	YTD Actual	Available Budget	% Used
SALARIES - Police	2,000,000	1,429,748	570,252	71.50
EMPLOYEE MEDICAL EXP REIMBURSE	9,000	3,616	5,384	40.20
MEDICAL BENEFITS	580,700	359,876	220,824	62.00
LIFE INSURANCE	10,000	6,770	3,230	67.70
POLICE Pension	5,000	2,775	2,225	55.50
SOCIAL SECURITY	27,600	0	27,600	0.00
STATE UNEMPLOYMENT	5,100	4,845	255	95.00
OFFICE SUPPLIES	3,200	2,319	881	72.50
VEHICLE FUEL	37,000	28,257	8,743	76.40
UNIFORMS	25,000	13,729	11,271	54.90
PISTOL RANGE	10,000	8,815	1,185	88.20
REPAIRS/MAINTENANCE SUPPLIES	1,200	1,814	-614	151.20
POLICE EQUIPMENT	15,000	13,339	1,661	88.90
MMO (Min.Mun.Oblig.)	358,000	0	358,000	0.00
LEGAL SERVICES	18,000	4,776	13,224	26.50
GENERAL EXPENSE	4,000	221	3,779	5.50
COMPUTER PROGRAMS	15,000	16,683	-1,683	111.20
TELEPHONE	3,000	2,563	437	85.40
POSTAGE	400	0	400	0.00
COMMUNICATION EXPENSES	10,000	1,471	8,529	14.70
ADVERTISING	2,000	0	2,000	0.00
PRINTING	3,000	523	2,477	17.40
LIABILITY INSURANCE	137,500	60,659	76,842	44.10
WORKMENS COMPENSATION	63,800	29,829	33,971	46.80
CONTRACTED SERVICE/REPAIRS	12,000	11,388	612	94.90
TRAINING/DUES	25,000	13,583	11,417	54.30
VEHICLE MAINTENANCE	30,000	12,544	17,456	41.80
POLICE CAR LEASE PAYMENT	14,200	0	14,200	0.00
CAPITAL & CAR EXP.	100,000	172,852	-72,852	172.85
Totals	3,524,700	2,202,996	1,321,704	62.50%

REPORT FOR THE TIME PERIOD 8/14/2026 – 9/11/2026

To
Borough Council

From
Chief Borkowski

CC
Mayor Sorg

RE
Monthly
Operations

Notes: The school year is under way, and we are currently addressing any public safety concerns with the Wissahickon School District's transportation Department.

AMBLER BOROUGH POLICE DEPARTMENT



Community Relations- On August 10th & 11th, Officer Nasobkow attended both morning sessions at the Ambler YMCA's Safety Town. A miniature town was set up for the children where he instructed the participants on Pedestrian Safety and Bicycle Safety.

Parking Meeting- On August 17th, Officer Nasobkow and I hosted Hatboro officials for an informational session on our T2 parking system. The Mayor, Borough Manager, Police Chief, and Council President attended. They hope to have a similar system in place in the coming months.

Public Safety Committee Meeting-On August 20th, Mayor Sorg and I met with the council members and discussed current issues. The session was very productive.

Continuing Training- On August 25th, & 26th, I attended a two-day training course at the Montgomery County EOC. The course description was the Homeland Security Exercise and Evaluation Program. The information will be useful for planning future events involving public safety.

Community Relations-On August 27th, Sergeant Cassel attended the end of year party for the Snack Attack program through WeCare Ambler. This was an opportunity for officers to connect with the younger residents of the area.

Police Chief's Roundtable- On September 6th, I attended the informal discussion at Upper Gwynedd Township Police Department. County Chiefs offered information on current administrative topics that affect all members of the organization.

Tel 215-646-1000 x 101
215-646-0704



AMBLER BOROUGH POLICE DEPARTMENT

INCIDENTS AS REPORTED TO A.B.P.D

LAST 2 MONTHS

LAST MONTH VS PRESENT

AS OF AUGUST

OFFENSES/SERVICE CALLS	LAST 2 MONTHS		LAST MONTH VS PRESENT			AS OF AUGUST	
PART I OFFENSES	MAY	JUN	JUL	AUG	% Change	2025	2026
1. Criminal Homicide	0	0	0	0	0.0%	0	0
2. Forcible Rape	0	0	0	0	0.0%	1	0
3. Robbery	0	0	0	0	0.0%	0	0
4. Assaults	0	1	0	0	0.0%	4	4
5. Burglary							
a. Forcible Entry	1	0	0	0	0.0%	5	0
b. Unlawful Entry	0	0	0	0	0.0%	0	0
c. Attempted Force	0	0	0	0	0.0%	0	0
6. Theft							
a. \$200 & Over	1	3	1	1	0.0%	10	7
b. \$50 - \$199	0	1	0	0	0.0%	8	4
c. Under \$50	0	0	0	0	0.0%	10	1
7. MV Thefts	0	0	1	0	-100.0%	4	0
PART I - TOTAL	2	5	2	1	-50.0%	42	16
PART II & ALL OTHER OFFENSES							
911 Hang Ups	33	45	40	33	-17.5%	96	237
Animal Complaints	9	16	5	4	-20.0%	54	59
Assist Other Agencies	19	16	9	16	77.8%	93	118
Disorderly Conduct	6	2	0	3	300.0%	3	12
Disturbance	12	8	7	12	71.4%	55	64
Domestic	18	11	10	6	-40.0%	93	111
Drug Offense	1	0	0	0	0.0%	1	2
DUI + w/Accidents	2	1	0	0	0.0%	5	5
Fire Alarm Calls	8	10	7	10	42.9%	107	72
Fireworks Complaints	0	0	2	0	-200.0%	0	2
Fraud/Forgery	2	3	2	3	50.0%	26	13
Juvenile Complaints	2	3	1	1	0.0%	3	9
Medical Assistants	62	47	65	50	-23.1%	447	457
Noise Complaints	5	4	4	2	-50.0%	34	33
Public Drunkenness	2	0	0	1	100.0%	4	3
Public Service & Misc. Calls	442	422	434	429	-1.2%	3370	3507
Security Alarm Calls	28	11	12	15	25.0%	124	109
Suspicious Activity	31	18	21	25	19.0%	186	179
Traffic Complaints	1	10	1	4	300.0%	35	27
Vandalism	3	0	0	0	0.0%	6	4
PART II & ALL OTHER OFFENSES	686	627	620	614	-1.0%	4742	5023
GRAND TOTALS	688	632	622	615	-1.1%	4784	5039

PERSONNEL

	2024	2025
Chief	1	1
Admin Det/Sgt	1	1
Sergeants	2	2
Detective	1	1
P/Os (F/T)	8	9
Traffic Safety	1	1
Civilians	1	1

LAST 2 MONTHS

LAST MONTH VS PRESENT

AS OF AUGUST

	LAST 2 MONTHS		LAST MONTH VS PRESENT			AS OF AUGUST	
	MAY	JUN	JUL	AUG	% Change	2025	2026
Abandoned Vehicle Complaints	2	2	2	4	100.0%	19	16
Non-Traffic Violations	1	1	2	1	-50.0%	12	12
Parking Meter Violations	319	319	757	849	12.2%	2000	2986
Prohibited Parking Violations	410	410	206	149	-27.7%	1399	1710
Prohibited Parking Citations	75	75	144	138	-4.2%	436	680
Non-Reportable Accidents	15	15	4	4	0.0%	55	39
Reportable Accidents	1	1	0	0	0.0%	13	3
Traffic Violations							
a. Speeding	8	8	0	2	200.0%	40	20
b. Stop Signs	10	10	12	7	-41.7%	74	51
c. Misc. Traffic Violations	58	58	75	73	-2.7%	579	587
Total Traffic Violations	76	76	87	82	-5.7%	693	658

YTD CALLS FOR SERVICE

2024	2025
8085	7056

Submitted By:

Chief Jeff Borkowski

Incidents Subject To Reclassification

AMBLER BOROUGH POLICE DEPARTMENT

MONTHLY TIME USED

Vacation, Personal, Holidays, Sick Time	LAST 2 MONTHS		LAST MONTH VS PRESENT			AS OF AUGUST	
	MAY	JUN	JUL	AUG	% Change	2025	2026
Sick Hours	68.0	77.5	98.0	120.0	22.4%	415.5	620.0
Personal / Holiday	29.5	60.5	144.0	68.0	-52.8%	435.0	487.0
Vacation	116.5	104.0	384.0	224.0	-41.7%	991.0	1055.5
Kelly Time	73.0	90.0	78.0	140.0	79.5%	558.0	809.0
Comp Time Used	94.3	34.0	30.0	32.3	7.5%	340.5	342.3
IOD - Injured On Duty	0.0	0.0	0.0	0.0	0.0%	0.0	0.0
ESL - Extended Sick Leave	0.0	0.0	0.0	0.0	0.0%	0.0	0.0
FMLA - Family & Medical Leave Act	0.0	0.0	0.0	0.0	0.0%	0.0	0.0
Parental Leave	0.0	0.0	0.0	0.0	0.0%	164.0	0.0
Total Labor Hours Reported	381.3	366.0	734.0	584.3	-20.4%	2904.0	3313.8

LABOR HOURS

Misc. Hours Used by Police	LAST 2 MONTHS		LAST MONTH VS PRESENT			AS OF AUGUST	
	MAY	JUN	JUL	AUG	% Change	2025	2026
Court Appearances 38-1-10	21.0	8.0	32.0	19.0	-40.6%	128.0	147.0
County Court Appearances	3.0	3.0	2.0	9.0	350.0%	53.3	29.0
Overtime Hours	80.3	249.8	139.5	117.5	-15.8%	920.3	864.0
Time Spent In Training	120.0	79.0	16.0	34.0	112.5%	673.0	645.0
Meter Enforcement Hours	102.5	88.5	112.5	75.0	-33.3%	546.5	597.0
Crossing Guard Hours	495.0	268.5	0.0	24.5	2450.0%	2882.5	2644.8
Total Labor Hours Reported	821.8	696.8	302.0	279.0	-7.6%	5203.5	4926.8

AMBLER BOROUGH POLICE DEPARTMENT

VEHICLE FUEL & MILEAGE REPORT

LAST 2 MONTHS

Unit	MAY	JUN
43-1 2021 Ford Explorer (Chief)	578	613
43-2 2017 Ford Explorer (Patrol)	277	326
43-3 2025 Ford Explorer (Patrol)	986	833
43-4 2010 Ford Escape (Detective)	677	713
43-5 2014 Ford Explorer (Patrol)	13	11
43-6 2025 Ford Explorer (Patrol)	1,153	1,440
43-7 2023 Ford Explorer (Patrol)	1,196	1,238
43-8 2017 Nissan (Undercover)	1,000	1,206
Total Mileage	5,880	6,380

LAST MONTH VS PRESENT

JUL	AUG	% Change
505	579	14.7%
271	327	20.7%
1,957	1,501	-23.3%
669	664	-0.7%
169	113	-33.1%
2,837	1,162	-59.0%
1,698	342	-79.9%
2,027	963	-52.5%
10,133	5,651	-44.2%

AS OF AUGUST

2025	2026
4,615	5,036
9,585	1,530
2,927	8,983
4,701	5,434
2,512	1,370
1,274	11,475
12,509	7,740
6,709	9,799
44,832	51,367

CAR	ODOMETER READING
43-1	36,845
43-2	112,351
43-3	18,292
43-4	126,357
43-5	99,786
43-6	14,781
43-7	56,399
43-8	116,028



AMBLER POLICE DEPARTMENT

27

Calls for Service

Year 2026 August

Code	Call for Service	Totals
0610	THEFT	1
1010	FORGERY	1
1130	FRAUD ALL OTHERS	2
2040	FAMILY OFFENSES - DOMESTIC	6
2415	DISPUTE	1
2450	NOISE COMPLAINT	2
2619	PFA/ICC VIOLATION	3
2654	DISTURBANCE	12
2656	THREATS	1
2657	HARASSMENT	1
2664	STALKING	1
4020	SUSPICIOUS AUTO	7
4021	SUSPICIOUS ACTIVITY	16
4022	SUSPICIOUS PERSON	2
4051	ALARM BURGLARY OR HOLD UP RESIDENCE	15
4081	JUVENILE MATTER (NON CRIMINAL ONLY)	1
4100	ALARMS (FIRE ALARMS)	5
4102	ALARM - CARBON MONOXIDE ALARM	3
4161	FUMES - ODOR UNKNOWN / STRANGE INSIDE BLD	2
4510	UNATTENDED DEATHS	1

AMBLER POLICE DEPARTMENT

28

Calls for Service

Year 2026 August

Code	Call for Service	Totals
5004	FOUND ARTICLES	3
5008	LOST ARTICLES	4
5506	LOST / FOUND / STRAY ANIMALS	6
5510	ANIMAL COMPLAINTS ALL	4
6008	REPORTABLE MV CRASH NO INJURIES	2
6016	NON REPORTABLE MV CRASH	4
6305	SELECTIVE ENFORCEMENT TRAFFIC	18
6308	TRAFFIC MV COMPLAINT	5
6310	TRAFFIC ENFORCE / STOP	82
6335	TRAFFIC HAZARD	6
6336	DISABLED MV	2
6510	PARKING ENFORCEMENT	3
6511	PARKING VIOLATION COMPLAINT	24
6602	ABANDONED IMPOUND/TOWAWAY	4
6608	ESCORTS	2
6612	SIGNALS SIGNS OUT	1
6614	TRAFFIC POST	17
7003	PROPERTY CHECK / AREA CHECK	4
7006	LOCK OUT	4
7008	MEDICAL ASSISTANCE	50

AMBLER POLICE DEPARTMENT

29

Calls for Service

Year 2026 August

Code	Call for Service	Totals
7014	OTH PUB SERV/WELFARE CHK	19
7015	ASSIST CITIZEN	10
7025	EMOTIONALLY DISTURBED PERSON (EDP)	4
7502	ASSISTING-FIRE DEPT	5
7503	OFFICER NEEDS ASSISTANCE	1
7504	ASSISTING-OTHER POLICE DP	11
8010	WARRANTS-LOCAL	40
8252	WARRANT ATTEMPT TO SERVE	3
8504	PRISONER WATCH /JAIL DUTY/TRANSPORT	1
9002	ADMINISTRATIVE DUTIES	8
9006	SICK DAY	10
9008	COURT	4
9020	POLICE INFORMATION	28
9021	TRAINING	1
9025	FIELD CONTACT INFORMATION	2
9028	FINGERPRINT	1
9029	CIVIL MATTER	4
9030	SPECIAL DETAIL ASSIGNMENT	3
9034	REPOSSESSION	2
9050	BACKGROUND CHECK	14

AMBLER POLICE DEPARTMENT

30

Calls for Service

Year 2026 August

Code	Call for Service	Totals
9068	COMMUNITY RELATIONS ACTIVITY	1
9071	DIRECTED PATROL	63
911	911 HANG UP / CHK WELFARE	33
9111	BIKE PATROL	2
9112	FOOT PATROL	31
9115	FOLLOW UP	8
9119	CHILD LINE / CYS	1
9192	VEHICLE MAINTENANCE	2
9988	RETURN TO STATION	14
9989	CALL BY PHONE	43
Grand Total		697

09.11.2026

Parking Report

31

TO
Borough Council

Parking Operations Report: August 1, 2026 – August 31, 2026

FROM
Ofc. Nasobkow

1. Usage Increase by 7.51%

August recorded a parking usage increase of 7.51%, rising from 9,778 parking sessions recorded in July to 10,518 in August.

CC
Mayor Sorg
Chief Borkowski
Borough Manager Detwiler

2. Parking Permits

In August, a total of 43 parking permits were issued. This includes 25 free residential permits and 18 paid short-term and monthly permits.

RE
Parking Operations

3. Validations

Parking validation usage decreased 33.33%, from 108 times during July to 72 times in August, with 10 business' participating. Since inception 400 free parking validations have been redeemed.

4. Efficiency

There have been sporadic reports of the Mobile Pay site freezing when patrons are registering for their parking sessions. We have an open support case looking into this issue.

BOROUGH OF AMBLER

Tel 215-646-1000 x105

Fax 215-641-0704





Wissahickon Fire Company
Fire Chief Report
August 2026 (243 days)

32

Township	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	%
Abington	1			2									3	1%
Ambler	18	19	18	16	15	21	12	16					135	29%
Conshohocken		1	1				2						4	1%
Doylestown - Bucks Co.							1						1	0%
East Norriton				1									1	0%
Horsham	3	1	3	1	1			3					12	3%
Lansdale		1	1	2			1	1					6	1%
Lower Gwynedd	27	27	17	18	24	28	35	22					198	43%
Montgomery	5	3	6	4	4	9	2	2					35	8%
Norristown					1								1	0%
North Wales			1		1	1							3	1%
Plymouth								1					1	0%
Springfield						1							1	0%
Upper Chichester - Delco						1							1	0%
Upper Dublin	2	2	2	1	3		2						12	3%
Upper Gwynedd						3							3	1%
Warrington - Bucks Co.								1					1	0%
West Norriton					1	1							2	0%
Whitemarsh	1	3	4	1	2	5	4	5					25	5%
Whitpain		3	3	3	2	4	1	3					19	4%
TOTAL	57	60	56	49	54	74	60	54	0	0	0	0	464	100%

Type of Call	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	%
Accident Standby	4			3	2	5	3	3					20	4%
AFA Actual	11	14	11	7	9	8	9	5					74	16%
AFA False	9	12	3	13	9	18	17	12					93	20%
Appliance		1					1	1					3	1%
Assist EMS		1		1	1	1	2						6	1%
Assist Police Dept			1										1	0%
Brush	1			3	1	4							9	2%
Building Investigation	3		4	1	2	4	1						15	3%
CO Detector	6	6	3	4	4	3		8					34	7%
Commercial Bldg	5	2	5	2	1	5	3	5					28	6%
Elevator Rescue		1	2	2	3	1	1	1					11	2%
Fast Team Assist		1											1	0%
Gas Odor Inside	2	6	4	1	2	8	3	2					28	6%
Gas Odor Outside	1	6	1		3		1						12	3%
Hazardous Materials					1	1							2	0%
High Angle Rescue		1											1	0%
LDH Strike Team						1							1	0%
Non Comm Bldg	7	4	9	4	3	2	2	6					37	8%
Officer Investigation	4	1	2	1	3	5	3	3					22	5%
Smoke in Area			1										1	0%
Standby other fire station	2	1	2	3	1	1	3	1					14	3%
Traffic Unit assist		1	1	1	2	1	1	2					9	2%
Trash			2		1	1							4	1%
Vehicle Fire			2	1	2	1	1						7	2%
Vehicle Rescue	1			1	1	1		1					5	1%
Wires	1	2	3	1	3	3	9	4					26	6%
TOTAL	57	60	56	49	54	74	60	54	0	0	0	0	464	100%

Day of the week	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	%
Monday	9	8	8	7	8	14	7	8					69	15%
Tuesday	5	15	11	11	8	10	8	7					75	16%
Wednesday	9	8	9	9	10	13	12	3					73	16%
Thursday	13	5	8	7	6	10	10	15					74	16%
Friday	9	6	6	2	6	12	7	6					54	12%
Saturday	7	5	3	8	6	9	6	7					51	11%
Sunday	5	13	11	5	10	6	10	8					68	15%
TOTAL	57	60	56	49	54	74	60	54	0	0	0	0	464	100%



Attendance	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	%
Day Calls (M to F 6AM to 6PM)	35	30	24	22	27	48	23	24					233	50%
Attendance at Day Calls	355	313	259	291	263	477	241	220					2,419	
Average Day Calls	10.1	10.4	10.8	13.2	9.7	9.9	10.5	9.2	-	-	-	-	10.4	
Night & Weekend Calls	22	30	32	27	27	26	37	30					231	50%
Attendance at N & W Calls	297	385	428	300	404	248	407	372					2,841	
Average Night & Weekend	13.5	12.8	13.4	11.1	15.0	9.5	11.0	12.4	-	-	-	-	12.3	
Total Calls	57	60	56	49	54	74	60	54	0	0	0	0	464	100%
Total Attendance	652	698	687	591	667	725	648	592	0	0	0	0	5,260	
Average Total Calls	11.4	11.6	12.3	12.1	12.4	9.8	10.8	11.0					11.3	
Average Fire Attendance 7A	8.0	7.8	8.5	7.5	8.2	6.2	7.2	6.9					7.5	
Average Fire Attendance 7B	3.4	3.8	3.9	4.6	4.2	3.6	3.6	4.1					3.9	
Average Fire Attendance	11.4	11.6	12.3	12.1	12.4	9.8	10.8	11.0	-	-	-	-	11.4	
Total Drills	4	4	5	4	3	5	4	5					34	
Total Drill Attendance	129	131	184	137	98	135	95	139					1,048	
Average Drill Attendance	32.3	32.8	36.8	34.3	32.7	27.0	23.8	27.8					30.8	

Count of Alarm 2026								
Hour of Day	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
0	5		1	1	3	2	4	16
1	2	2	3	1	1		2	11
2		1	3	2	2	1	2	11
3		1	1	2	1	1		6
4	1			2	2			5
5	1	1	1	2	1			6
6	1	1	1	5	1	3	1	13
7	2	3	3	3	5	3		19
8	2	4	3	4	2	2	3	20
9	3	3	4	7	6	2	3	28
10	4	2	8	1	3	3	1	22
11	1	8	2	3	2	5	2	23
12	5	6	4	7	5	3	2	32
13	1	10	8	3	4	5		31
14	4	5	3	4	5	6	5	32
15	6	1	5	6	4	6	2	30
16	6	2	3	5	3	2	5	26
17	4	3	4	5	2	2	2	22
18	6	3	3	3	4	2	4	25
19	3	5	3	3	8	2	4	28
20	3	3	3		4		4	17
21	3	2	3		2	1	2	13
22	1	2	3	1			2	9
23	4	1	3	3	4	3	1	19
Grand Total	68	69	75	73	74	54	51	464

Highest call time (Day and Hour)



BOROUGH OF AMBLER

DEPARTMENT of PUBLIC WORKS



SEPTEMBER 2026 MONTHLY ACTIVITY



ROADWAYS

- Boroughwide Crosswalk and Line Painting Continues
- 6 Potholes Filled
- Plates on Butler to be removed Week of Sept. 14th

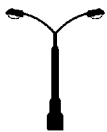


SEWER / STORM SEWER

Quarterly Sewer Degreaser Program – QTR 3 = **COMPLETED**

Storm Inlet Replacements Required: **PLANNING**

- Lindenwold & Park = 4 units
- Orange & Spring = 2 units
- Orange & Main = 2 units
- Trinity & Lemon = 1 unit
- Park & Rosemary = 1 unit



STREET LIGHT / EV CHARGING / ELECTRICAL

- ChargePoint EV Charger REPAIR / UPGRADE : Fulcrum Energy Solution, Inc. upgrade of EV Charging Stations. **COMPLETED**
- Parking Lines and Markings along Race Street to be refreshed WEEK OF 9/14



FACILITY / OTHER

- Cavalier Parking Lot: Kiosk Refurbished = **COMPLETED**
- Stairs to Cavalier parking lot painted = **COMPLETED**



RICCIARDI PARK

PROGRESS UPDATE:

COURT RESURFACING COMPLETED (additional two courts added total 6)

Awaiting : NEW NETS FROM VENDOR.



UPGRADES & MAINTAINANCE

Additional picnic tables / benches to be installed in park. **IN PROCESS**

Walking Path: low spots and ruts in walkway to be filled in and graded. **COMPLETED**

Refurbish Park Entrance Sign and Stone Entrance Caps **COMPLETED**

NOTE: New Park Signs = IN PROCESS

FUTURE PROJECT:

New park entrance and walkway from Reiff's Mill Road : **PLANNING**



KNIGHT PARK

PROGRESS UPDATE:

Tot Playground Fence Enclosure = **COMPLETED**



Updated and addressed some smaller opening within fence.

New Tot Riders (Spring Mounted) on order.

New Swing Seats on order.

UPGRADES FOR 2026 :

Paint Parkhouse to match Pavillion and Trim



FOR CONSIDERATION :

Possible stronger WiFi Coverage for Camera System (planning)



WAHL PARK / BORO HALL

PROGRESS UPDATE:

Grading has begun to correct grass growth.



RECENT UPGRADES 2025:

Fencing upgraded

Playground Mulch on Rosemary Side

UPGRADES FOR 2026 :

Add additional picnic table near mulched area (Rosemary Side)

New playground flooring / new sod after drainage work is complete (\$10-15K)

FOR CONSIDERATION :

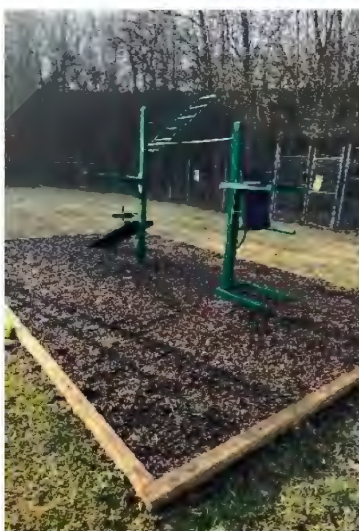
Proposed Food Pantry Lockers along Boro Hall Wall



LOCUST PARK

PROGRESS UPDATE:

Repainting Basketball Lines / Poles / Replace Backboards = **PLANNING week of Sept 21.**



PARK SUMMARY

RECENT UPGRADES 2024 :

Adult Exercise Equipment Installed.

Fencing near tot play area upgraded.

Sidewalks upgraded

UPGRADES FOR 2026 :

Tree and branch trimming along back fence

Additional Bench Seating and Picnic Tables

FOR CONSIDERATION :



AMBLER BOROUGH PARK

PROGRESS REPORT:

Swing set ordered waiting on delivery date.

EXAMPLE



PARK SUMMARY

RECENT UPGRADES 2024 2025:

Fencing along Hendricks repaired

Railings entering Hendricks Steps repaired / upgraded

Trees trimmed at entrance

New swing set **on order**

Benches along trail

Trail Signage / Park Boundary Signage **(TBD)**

FOR CONSIDERATION :

Better pathway access and signage at Tennis Ave between #122 and #130 Tennis Ave entrance.



PICKERING FIELD

RECENT UPGRADES / REPAIRS :



PARK SUMMARY

RECENT UPGRADES 2024 2025:



CAPITAL PROJECT: New ADA Sidewalks along Highland Ave & North Street 2025

Fencing added to Tot Play Area

Bench Installed / Bike Rack Installed near Park House

FUTURE UPGRADES :

Sidewalks on E. Park Ave & Trinity Ave (est. \$250K in planning)

Improve signage along park boundaries (TBD)

FOR CONSIDERATION :

Playground Upgrade / Additional Equipment



JEAN THOMPSON PARK

CURRENT EQUIPMENT : (Installed 2020)



PARK SUMMARY

RECENT UPGRADES : **NONE** (equipment installed approx. 2020)

Overall condition of play equipment is in good working condition..

Disabled book drop off. (unit leaking)

UPGRADES FOR 2026 : **NONE**

FOR CONSIDERATION :

Additional Bench Seating and Picnic Tables

Water Dept. Monthly Report August 2026	
Backflow U&O Inspection	1*
Blow Out Curb Box/ Street Valve	3*
CDL Driving Test	12*
Check Report of Possible Water Leak	4*
Deliver New Meter & Couplings to Plumber	1*
Deliver Notices	2*
Water Line Application	1*
Water Usage Report	9*
Distribution Work:	
Backfill	1*
Contractor Hit Water Main 24 Meade Road	1**
Dig and Reset/Replace Curb Box	4*
Fire Flow Test	1*
Flush Service 133 S. Main Street	1*
Install New Register on Meter/Radio Read Device	1*
Lawn Restorations:	4*
• 175 Rosemary Ave. • 202 E. Park Ave. • 225 Bethlehem Pike • 400 Hoover Ave.	
Leaking Cuplink/Washers on Meter	1*
Locate, Clean Out, Mark, & Exercise Curb Box	13*
Low Pressure Check	1*
Lower/Raise Curb Box	2*
Metrotech Water Service	2*
Remove Outside Radio Box	1*
Repair Lid (curb box or valve)	1*
Valve Repair	1*
Verify Curb Stop is Holding	1*
WLPP Repair 265 N. Spring Garden St.	1**
Water Main Break 413 Toland Drive	1**
Water Service Leak 27 W. Butler Pike	1**
Water Service Leak 114 Hendricks St.	1**
Water Service Leak 225 Bethlehem Pike	1**
Street Restorations:	6*
• 6 Lindenwold Terrace • 8 Lindenwold Terrace • 27 W. Butler Pike • 114 Hendricks Street • 218 Trinity Ave. • 413 Toland Ave.	

Water Shut Off – Nonpayment	1*
Water Shut Off – Temporary Request or Emergency	10*
Water Turn on Service	2*
Meter Changes:	30*
• Cubic Foot Meters: 8 • Gallons Meters: 21 • Install Meter New Construction: 0 • Leaking Meter: 0 • Meter in Reverse: 0 • Radio Repair Read: 1 • Stopped Meter: 0 • Possible Clogged Meter: 0	
3rd Party Contractor Lenegan - Replacement Meter Program	469*
Replaced 469 Meters changed to date	
Meter Readings:	52*
• Regular Readings: 19* • Read Wells: 1* • Final Readings: 31*	
Quarterly Billing Readings: 1**	
Reports:	**
• DEP Monthly Monitoring Reports • Whitmarsh Discharge Monitoring Report	
Sampling:	**
• DEP Monitoring Requirement Samples • Distribution Sampling • Well Sampling Daily • Whitmarsh Discharge Sampling	
Well/Tank Maintenance:	**
• Get Filtration Building Online	
Employees Hours Off / Days: 152/19	**
Holidays: 0/0	
Scheduled On-Call Overtime: 18 HOURS	
Scheduled Operational Overtime: 18 HOURS	
Emergency Overtime-See Finance Manager Report	
*Jobs	
**Day	

Ambler Wastewater Treatment Plant

Superintendent Report

August 2026

Average Monthly Plant Flow – 4.21 MGD / Peak Plant Flow – 6.37 MGD

Total Dry Tons of Sludge Removed – 29.99 Tons

Total Rainfall – 9.67”

Administration:

- Reviewed lab reports from MJ Reider
- Reviewed and submitted July's and 2026 – 3rd Quarter DMRs
- Collected annual WET test samples – August 2nd thru August 7th – Passed
- PADEP site inspection on August 21st – inspector satisfied with plant conditions
- Organizing old files in plant office
- BSI, Inc started MCC replacement/electrical upgrade at pump stations PS-3 and EPS-4
- Met with plant engineers to review Copper and Aluminum studies and additional NPDES permit requirements in regards to the Upper Dublin expansion project. GHD submitted proposals for sampling studies for both Copper and Aluminum – Reviewed
- BCWAS Expansion Project – Additional meetings will be held to finalize designs for additional equipment

Plant Operations:

- Equipment rotation (Monthly)
- Drained and cleaned DAF tanks #1 and #2 (Bi-Weekly)
- Drained and cleaned tanks T-5 and T-6 (Monthly)
- Pumped down and hosed wetwell (Weekly)
- Tested plant alarms and sump pumps (Weekly)
- Tested plant Godwin pumps and checked fuel levels (Weekly)
- Tested plant generator under load (Weekly)
- Sludge transfers and belt filter press operations (Daily)
- Spray washing and skimming of Clarifiers (Daily)
- PAC chemical delivery for plant (Bi-Weekly)
- Diesel fuel delivery (Bi-Weekly)
- Scum boxes pumped out (Monthly)
- Montgomery County Health Department – mosquito checks (April-October)
- Cleaned fence lines – trash, leaves, branches
- Adjusted defoamer and odor control pumps to maintain levels – No recent complaints
- Operators cleaning up PS-1 wetwell, grit chamber and around plant after August 20th high flow event – 2.25” of rain
- Plant power failures on August 3rd at 5:15am and August 17th at 12:02pm – Checked/Reset all equipment. PECO power was restored

Plant Maintenance:

- Replaced motor on EPS-1's drywell exhaust fan
- Cleaning and organizing maintenance shop and garage bays
- Adjusted flight chains and drive chains on both DAF tanks
- Inspected and cleaned out rags from Belt Filter Press sludge feed pump
- Removed gearbox and motor on hydro-dyne compactor to repair broken mounting bolts
- Installed new 10" fitting on Godwin bypass bridge and cut out damaged section of hose
- Replaced old pipe insulation on office HVAC units and plant generator fuel lines
- Replaced bad fuses for hydro-dyne compactor motor
- Jetted drains on both DAF tank troughs
- Replaced damaged outlets on T-1/T-2
- PS-1 drywell flooded due to blockage in sump pump line – cleared blockage. Installed temporary sump pump and hoses at PS-1's drywell to drain water
- Grit chamber blocked up due to August 20th high flow event – bypassed grit chamber to have Blair, Inc clear out blockage – chamber back in service
- Replaced packing on Pump #2
- Pump #3's pump shaft broke above impeller – Pulled pump and took to Deckmans for repairs – Ordered parts for rebuild. Pump has been picked up and is being reinstalled
- Sludge truck having electrical issues on Turnpike – took to Plymouth Fleet shop for repairs
- Capasso Pest Control performed quarterly treatment around plant
- Crane Tech performed annual inspections on cranes around plant
- Eastern Environmental Contractors welded new mounting bolts on hydro-dyne compactor housing. Assisted maintenance staff with reinstalling gearbox and motor – system up and running
- Penn Power performed quarterly PM on plant generator
- Comcast replaced modem and switch board in office after August 3rd power failure damaged them
- BSI rebuilt/reinstalled damaged starters for digester blowers ET-15 and ET-16. Replaced damaged fuses and lightning arrestor on pole behind maintenance shop after surge from downed PECO wire
- Ingersoll-Rand on site to look at DAF compressor #2 – air dryer needs to be replaced. Covered under service contract – will order parts and install
- Paone Electric – Installed new LED light fixtures in buildings B-7, B-8 and EB-1
- Placed and received orders for various inventory parts and maintenance supply items for around plant

M I P P:

- Sampled Mauser Reconditioning @ 1400 Welsh Road in North Wales – August 10th & 11th
- Sampled Spring House Innovation Park @ 727 Norristown Road in Lower Gwynedd August 18th & 19th

Borough of Ambler

Codes Enforcement Report for September 2026

PERMITS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Building	6	7	13	15	17	10	9	11	9	0	0	0	97
Plumbing	4	4	6	4	3	1	5	1	2	0	0	0	30
Use and Occupancy	6	0	4	8	7	8	5	3	2	0	0	0	56
Zoning	0	0	7	5	3	3	2	1	2	0	0	0	23
Road Opening	1	0	1	3	8	66*	7	1	0	0	0	0	87
Mechanical	4	3	2	2	3	1	6	2	3	0	0	0	26
Dumpster	3	0	1	1	4	0	1	2	0	0	0	0	12
Fire	0	0	0	0	0	0	0	0	0	0	0	0	0
Rental Inspection	10	0	9	147	9	9	10	8	44	0	0	0	254
TOTALS	34	14	53	185	54	98	29	29	62	0	0	0	585

*INCREASE REFLECTS PECO GAS METER REPLACEMENT

BOROUGH OF AMBLER CODE DEPARTMENT

VIOLATION NOTICES REPORT

8/14/2026 to 9/11/2026

Notice #	Status	Issue Date	Address	Violation	Status
V-230038	OPEN	8/10/2023	156 N RIDGE AVE	TRASH AND DEBRIS	Notice of violation sent out 8/10/2023; awaiting hearing date; found owner onsite meeting in September 2025; owner cleaning up site
Z-230022	OPEN	9/11/2023	27 W Butler Avenue	Construction without a permit in a floodplain	Notice of violation sent out 9/11/2023 portion of dinning area shutdown; 10/23/2023 daily citations issued for all outstanding violations until corrected; 3/10/25 Still working with SEPTA to resolve ROE permit
V-250005	OPEN	2/5/2025	40 CHURCH ST	TRASH AND DEBRIS	Notice of violation sent out 2/5/2025; citations issued 3/10/2025 awaiting hearing
V-260017	OPEN	4/16/2026	269 N MAIN ST	Abandoned Vehicle	Notice of violation sent out 4/16/2026 to remove; citations to be issued
V-260029	OPEN	7/22/2026	313 HECKLER ST	Abandoned Vehicle	Notice of violation sent out 7/22/2026; citations to be issued
V-260033	OPEN	8/10/2026	319 SOUTHERN AVE	High Grass and Weeds	Notice of violation sent out 8/10/2026; fines paid, Borough working with solicitor on next steps
V-260042	OPEN	8/24/2026	35 N MAIN ST	Construction with no Permit	Notice of violation sent out 8/24/2026; structure removed
V-260044	OPEN	8/25/2026	215 SOUTHERN AVE	Unsafe Structure	Notice of violation sent out 8/25/2026; owner contact to fix damaged garage door

09.11.2026

Manager's Report

TO
Borough Council

FROM
Kyle Detweiler

CC
Mayor Sorg

RE
Monthly Operations

Miscellaneous Items:

On 8/24, we hosted leadership from the Borough of Hatboro to discuss the Borough's recent transition to T2 Parking Systems... On 9/3, we hosted an on-site visit for a keyless access and security vendor for Borough Hall...Repairs and improvements to ventilation in the Police Department are underway... A 9/24 date is tentative for a public meeting in Upper Dublin to discuss the Green Ribbon Trail Crossing.

REPORT FOR THE TIME PERIOD 8/15/26 – 09/11/26:

WISSAHICKON WQIP/CONSORTIUM UPDATES – Across September 9th and September 10th, I took part in both meetings of the WQIP Technical Subcommittee and Management Committee. The key topic of discussion across both sessions was the correspondence and feedback we received in a letter from DEP dated September 3rd. From the collective conversations among neighboring municipalities, there is a lot of technical jargon to sort through as we chart the path forward. I will continue conversations with the Borough's wastewater treatment plant engineer, as the next likely step is to schedule a meeting with leadership at DEP to better understand their position.

2027 BUDGET TIMELINES – Our Finance Director and I have held meetings this past week with our Wastewater Treatment Plant Superintendent and Police Chief to review both of those departments' respective budgets, year-to-date, and begin to formulate the data for 2027's budgetary needs. Meetings with Highway and Water department heads will happen in the week of 9/14, as we look to have our preliminary draft budget for 2027 available for Council's review and consideration at the October Committee Meeting.

PFAS TREATMENT ADDITIONS – Treatment upgrades at Wells No. 2, 6, and 7, have been fully completed and those systems are now online and in use. There have been some added operational matters the water department has had to address, such as the need for additional hydrant flushing, but we are actively managing these needs until all the kinks are ironed out. A meeting was held on September 3rd between Borough staff, GFT, and the homeowner's association of Butler Park Condominiums to review the next steps in the process for Well No. 14. Our engineers are working to adapt and amend the finalized plans associated with that well location, with the goal that this upgrade is out to bid before the end of the year and construction can get underway in the spring of 2027.

COMMITTEE MEETINGS – On August 17th, the Public Works Committee met, and, on August 24th, the Admin & Finance Committee met as well. Our Code Enforcement Officer, Public Works Director, and I met with a member of Parks, Rec, & Community Relations Committee on 8/24 to begin conversations around uniform park signage. Borough staff took part in the Code Enforcement & Planning Committee meeting on 8/25.

BOROUGH OF AMBLER

Tel 215-646-1000 x106
Fax 215-641-1355



**AMBLER BOROUGH
BOROUGH AND WATER ENGINEER'S REPORT**

Project No.	Project Name	Project Status
Borough Engineer		
Capital Projects		
086301.004	LSA (Gaming) Program - Pedestrian Improvements	CFA approved grant extension through June 2027. Design is generally complete. Responding to PennDOT comments on HOP application. Coordinating easement exhibits with solicitor.
086301.005	Tannery Run Repairs - 33 - 57 E Butler Ave	Conditions assessment memo provided to Borough on 7/1/26; No immediate repairs required. Installation of a interim barricade is recommended at west end of culvert to prevent vehicles from overloading structure; FEMA model received; H&H analysis recommended to determine replacement options
086301.002	Flood Mitigation and MS4 Permit Compliance	Met with CE&P Committee and prepared work plans to 1) update and submit the Borough's Pollutant Reduction Plan to DEP and 2) utilize existing data to evaluate flooding causes and potential solutions. MS4 permit annual report is due 9/30.
	E. Butler Ave Traffic Calming	Reviewing documents and will follow-up with contractor regarding payment for Zone Striping pavement marking.
Land Development Projects		
086301.019	61 Forest Ave	Revised application recieved September 3, 2026. Application is currently under review
086301.020	241 Highland Ave	Final Review #3 issued June 24, 2026. Owner to sign stormwater O&M agreement.
086301.006	Ambler Crossings - Phase I	No action required at this time.
086301.007	Ambler Crossings - Phase 2	Review letter issued May 20, 2026. Plan received approval from Council July 21, 2026.
086301.009	BET Ambler, LLC Sketch Plan & Conditional Use Plan 100-112 West Butler Ave and 19, 23, 27 South Chestnut St	Review letter issued August 19, 2026. Plan received recommendation from P.C. August 25, 2026.
086301.008	Lakeview Development 5-9 N. Maple Ave.	No action required at this time
	25 N Ridge - Colony Club LD Review	No action required at this time
	24 & 26 N Ridge - John's Court	No action required at this time
	215 Hendricks Street - GP for Single family home	No action required at this time
General Engineering Services		
086301.000	Church St Bridge	Design authorization and FEMA model received 7/7/26. GFT is proceeding with full design. Land surveying field work completed in July. Awaiting base mapping from surveyor to start flood modeling.
086301.000	PW Garage Floor	Performed site visit on 7/21/26; DEP recommended filling of floor drains to prevent discharge to MS4 system. Provided recommendations for drainage improvements and water quality compliance.

**AMBLER BOROUGH
BOROUGH AND WATER ENGINEER'S REPORT**

Project No.	Project Name	Project Status
-------------	--------------	----------------

Sewer Engineer

Land Development Projects		
086301.006	Ambler Crossings - Phase I - Sewer	No action required at this time
086301.007	Ambler Crossings - Phase 2 - Sewer	Plans received April 14, 2026. Review letter issued May 20, 2026
General Services		
086301.003	Ambler Borough General Sewer Services	Developing Standard Sewer Specifications & Details for Collection System.

Water Engineer

Capital Projects		
086301.011	2026 MIRIA Application	Prepared annual grant application for submission to MIRIA in May 2026.
086301.010	Wells 2, 6, and 7 PFAS Treatment System	SCADA startup completed. UDT completed final inspection and issued U&O Permit, with conditions of LD potentially still outstanding. PADEP Construction Completion inspection completed on July 16, 2026. Working with Contractor to complete final piping work and punch list items. PADEP Operations Permit received on 7/24/26. System was started up on 9/2/26.
086301.012	2022 MIRIA Grant - Design - Well 14	Working with GFT team on outstanding items needed to complete design and prepare project for bidding. Met with Property Manager for Condo Assoc. on 9/3/26. Working on retaining wall and other structural items required for Plan completion.
086301.017	2023 MIRIA Grant - Water main extension and NWWA IC	Construction complete. Maintenance period expires January 18, 2027. Permit for IC received from PADEP on March 23, 2026.
079835.SA1	MIRIA Grant - Well 4 PFAS Design	Received letter from PADEP indicating full Sewage Planning Module and WQM permit are required for waste stream generated by treatment system. Preparing required documents. Finalizing plans and permit documents for submission of Public Water Supply Permit Application.
079835.SA6	MIRIA Grant - Whitmarsh PFAS Design	Design and preparation of documents required for environmental permitting are underway.
086301.022	Lead Service Line Funding	Met with Borough staff to review options for grant funding for replacement of service lines potentially containing lead. Preparing documents for inclusion in a PennVest Grant application. Completed PENNVEST questionnaire required to schedule Planning Consult with PENNVEST and PADEP representatives. Consult is required to submit PENNVEST application by October 28, 2026 deadline.
086301.023	EPA PFAS Grant	Working with Borough and EPA to receive technical correction for available PFAS funding, which is required to use funding toward PFAS treatment at Well 4 and/or Whitmarsh..
	Farm Lane & Schiavone Drive Water Main Replacement	Maintenance period expires March 15, 2027.

**AMBLER BOROUGH
BOROUGH AND WATER ENGINEER'S REPORT**

Project No.	Project Name	Project Status
Land Development Projects		
086301.006	Ambler Crossings - Phase I - Water	Water main tested/complete. Met with Developer representatives on August 4th to review existing facilities and options for extension to serve Phase II. Coordinating re: As-builts for Phase I facilities.
086301.007	Ambler Crossings - Phase 2 - Water	Plans received April 14, 2026. Review letter issued on May 20, 2026. Coordinating with Developer re: items related to Phase I that need to be addressed for Phase II. Flow test conducted by Developer to determine available fire flow. Coordinating with Developer to discuss improvements needed to serve multiple projects in area..
086301.009	BET Ambler, LLC Sketch Plan & Conditional Use Plan 100-112 West Butler Ave and 19, 23, 27 South Chestnut St	Review letter issued August 19, 2026. Coordinating with Developers for Lakeview, Ambler Crossings, and BET to address water infrastructure improvements needed to serve all proposed projects.
	Mattison Estates (UDT)	Developer working toward dedication. No action required at this time.
086301.008	Lakeview Development 5-9 N. Maple Ave.	Water infrastructure improvements needed to serve project. Coordinating with Developer to discuss options for improvements.
086301.015	776 Johns Lane (LGT)	Construction complete. Reviewing documents to determine outstanding items for dedication.
	1207 E. Butler Pike (UDT) - Water Extension	Construction complete. Reviewing documents to determine outstanding items for dedication.
086301.014	Germantown Academy - Early Childhood Learning Center (Whitemarsh Twp)	New tie-in constructed. Coordinating with Contractor re: required and abandonment of old services.
086301.018	Sheaff Lane - Hankin	Met with Developer representatives and Borough staff on site to review options for extension of water to proposed home. Received flow test results from Developer in May 2026. Coordinating with Solicitor re: private main serving multiple properties. Received plan markup from Developer, and provided comments.
General Services		
086301.021	Annual Consumer Confidence Report (CCR)	Annual report distributed to customers in late June 2026. PADEP Certification of CCR submitted in September 2026.
086301.022	Risk & Resilience Assessment and Emergency Response Plan	Risk & Resilience Assessment completed with Borough Water Sup't. Recertification of Risk & Resilience Assessment completed by Borough on June 25, 2026. Emergency Response Plan update is due December 31, 2026.
086301.001	Grant Funding Initiatives	Exploring funding opportunities for leak detection and meter replacements.
086301.001	Loch Alsh Dam Annual Inspections	Submitted proposal to Borough for annual inspection.

#	Fund	AUGUST 1st Run	AUGUST 2nd Run	TOTALS
1	GENERAL	121,935.25	116,305.65	\$238,240.90
2	STREET LGTS	3,488.66	661.11	\$4,149.77
3	FIRE	0.00	0.00	\$0.00
4	REFUSE	231.77	92,945.90	\$93,177.67
5	PARKS & REC	101,070.45	4,352.26	\$105,422.71
6	WATER	51,790.88	69,390.20	\$121,181.08
8	SEWER	5,123.94	14,910.48	\$20,034.42
9	WWTP	75,509.19	269,325.29	\$344,834.48
35	LIQUID FUELS	0.00	0.00	\$0.00
30	WATER CAPITAL	0.00	0.00	\$0.00
TOTALS		\$359,150.14	\$567,890.89	\$927,041.03
VOID CHECKS				\$0.00
GRAND TOTAL		\$ 359,150.14	\$ 567,890.89	\$927,041.03
Fund	Significant Expenditure & Detail			TOTALS
GENERAL	DVHT Monthly Health Insurance Premium			\$132,317.13

BOROUGH OF AMBLER
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2025

**BOROUGH OF AMBLER
DIRECTORY**

MAYOR

Jeanne Sorg

(Term expires January 1, 2030)

MEMBERS OF BOROUGH COUNCIL

(Terms expire January 1, 2030)

David Hui

Jennifer Henderson

Lindsey Morrison-Daku

Nancy Roecker-Coates

(Terms expire January 1, 2030)

Lou Orehek

Karen Sheedy

Elizabeth Iovine

Tracy Pavlovic

Redmond Brubaker

OFFICERS

Elizabeth Iovine

Louis Orehek

Marita Bondi

President of Council

Vice President

Treasurer

BOROUGH MANAGER

Kyle Detweiler

FINANCE MANAGER

James Gambles

TAX COLLECTOR

Jennifer Stomsky

SOLICITOR

Joseph E. Bresnan

ACCOUNTANTS

ZELENKOFESKE AXELROD LLC

Certified Public Accountants

BOROUGH OF AMBLER
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2025

INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)	4
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
STATEMENT OF NET POSITION	13
STATEMENT OF ACTIVITIES	14
FUND FINANCIAL STATEMENTS:	
BALANCE SHEET – GOVERNMENTAL FUNDS	15
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES	16
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS	17
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES	18
STATEMENT OF FUND NET POSITION – PROPRIETARY FUNDS	19
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION – PROPRIETARY FUNDS	20
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS	21
STATEMENT OF PLAN NET POSITION – FIDUCIARY FUNDS	23
STATEMENT OF CHANGES IN PLAN NET POSITION – FIDUCIARY FUNDS	24
NOTES TO FINANCIAL STATEMENTS	25
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)	
PENSION PLANS – SCHEDULES OF CHANGES IN THE EMPLOYER'S NET PENSION LIABILITY AND RELATED RATIOS CALCULATED IN ACCORDANCE WITH GASB 68 – LAST 10 FISCAL YEARS	53-54

BOROUGH OF AMBLER
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2025

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) (CONTINUED)

PENSION PLANS – SCHEDULES OF EMPLOYER CONTRIBUTIONS AND INVESTMENT RETURNS– LAST 10 FISCAL YEARS	55
SCHEDULE OF CHANGES IN PLAN'S NET OPEB LIABILITY – LAST 10 FISCAL YEARS	56
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND	57
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – REFUSE FUND	58

OTHER SUPPLEMENTARY INFORMATION

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS	60
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS	61
COMBINING STATEMENT OF PLAN NET POSITION - FIDUCIARY FUNDS	62
COMBINING STATEMENT OF CHANGES IN PLAN NET POSITION – FIDUCIARY FUNDS	63



Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

INDEPENDENT AUDITOR'S REPORT

Honorable Borough Council
Borough of Ambler
Ambler, Pennsylvania

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Borough of Ambler, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Borough of Ambler's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Borough of Ambler, as of December 31, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Borough of Ambler and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Borough of Ambler's ability to continue as a going concern for twelve months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.



Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Borough of Ambler's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Borough of Ambler's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Information

As described in Note 1 to the Financial Statements, the Borough adopted the provisions of GASB Statement No. 102, *Certain Risk Disclosures*. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of pension and other postemployment benefit (OPEB) information, and budgetary comparison information on pages 4-12 and 53-58 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Borough of Ambler's basic financial statements. The combining nonmajor governmental fund financial statements and combining fiduciary fund statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor governmental fund financial statements and combining fiduciary funds statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements and combining statements of fiduciary funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

ZELENKOFSCHE AXELROD LLC

Jamison, Pennsylvania

June XX, 2026

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2025

This section of Ambler Borough's annual financial report presents our discussion and analysis of the Borough's financial performance during the fiscal year that ended on December 31, 2025.

Our discussion and analysis of Ambler Borough's financial performance provides an overview of the Borough's financial activities for the fiscal year ended December 31, 2025. Please read it in conjunction with the Borough's financial statements, which begin with the statement of net position.

Financial Highlights

- The assets and deferred outflows of the Borough exceeded its liabilities and deferred inflows by \$23,231,475 (net position).
- The Borough's total net position decreased by \$482,014.

Overview of the Financial Statements

The Borough's annual financial report consists of several sections. Taken together, they provide a comprehensive financial look at the Borough. The components of the report include the independent auditor's report, management's discussion and analysis, government-wide financial statements, fund financial statements and notes to the basic financial statements. In addition, this report also contains other required and not required supplementary information.

The independent auditor's report briefly describes the audit engagement and also renders an opinion as to the material components of the Borough's financial position.

Management's discussion and analysis (MD&A), prepared by the Borough's management, provides a narrative introduction and overview that users of the financial statements need to interpret the basic financial statements. The MD&A also provides analysis of some key data that is presented in the basic financial statements. It also addresses any other currently known facts, decisions, or conditions that are expected to have a significant effect on financial position or results of operations.

The basic financial statements include the statement of net position, statement of activities, fund financial statements and the notes to the basic financial statements. Statements of net position and activities focus on an entity-wide presentation using the accrual basis of accounting. They are designed to be more corporate-like in that all activities are consolidated into a total for the Borough.

- The statement of net position focuses on resources available for future operations. This statement presents a snapshot view of the assets the Borough owns, the liabilities it owes and the net difference.
- The statement of activities focuses on gross and net costs of the Borough's programs and the extent to which such programs rely upon taxes and other revenues. This statement summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by other sources.

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2025

Overview of the Financial Statements (Continued)

- Fund financial statements focus separately on major Governmental Funds, Proprietary Funds and Fiduciary Funds. Governmental Funds statements follow the more traditional presentation of financial statements. The Borough's major Governmental Funds are presented in their own columns, and the remaining funds are combined into a column titled "Other Governmental Funds." Statements for the Borough's Proprietary Funds follow the Governmental Funds and include net position, revenues, expenses and changes in fund net position and cash flows. The Proprietary Funds represent the Borough's Sanitary Sewer and Water Funds and can be found in more detail beginning with the statement of net position-Proprietary Funds. Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. The Borough's Fiduciary Funds consist of the Borough's Pension Trust Funds, which are Component Units of the Borough. Fiduciary Funds are not reflected in the governmental-wide statements because the Borough cannot use these assets to finance its operations.
- The notes to the basic financial statements provide additional disclosures required by governmental accounting standards and provide information to assist the reader in understanding the Borough's financial condition.

Required supplementary information is additional information consisting of budgetary comparison schedules for the General Fund and Refuse Fund as well as required Pension and OPEB information.

Other supplementary information consists of the combining statements of Other Nonmajor Governmental Funds and combining statements of Fiduciary Funds.

Reporting the Borough as a Whole

Statement of Net Position and Statement of Activities:

Our analysis of the Borough as a whole begins with the statement of net position. One of the most important questions asked about the Borough's finances is, "Is the Borough as a whole better off or worse off as a result of the year's activities?" The statement of net position and the statement of activities report information about the Borough as a whole and about its activities in a way that helps answer this question. In these statements, we divide the Borough into two kinds of activities.

- **Governmental Activities** – Most of the Borough's basic services are reported here, including General Government, Protection to Persons and Property, Public Works, Parks and Recreation, Community Development and interest on Long Term Debt. Property, Business and Earned Income Taxes, fees and charges and grants finance most of these activities.
- **Business-Type Activities** – The Borough charges a fee to customers to cover the cost of certain services it provides. The Borough's Sanitary Sewer and the Water Funds are reported here.

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2025

Reporting the Borough as a Whole (Continued)

Statement of Net Position and Statement of Activities (Continued):

The analysis below focuses on the net position of the Borough's governmental and business-type activities.

**Condensed Statement of Net Position
December 31, 2025**

	2025			
	Governmental Activities	Business-Type Activities	Total Primary Governmental	2024
ASSETS				
Current and Other Assets	\$ 11,155,120	\$ 1,528,352	\$ 12,683,472	\$ 12,350,271
Capital Assets	11,925,148	16,260,822	28,185,970	27,364,909
Total Assets	23,080,268	17,789,174	40,869,442	39,715,180
 DEFERRED OUTFLOWS OF RESOURCES	1,296,536	-	1,296,536	1,413,811
 LIABILITIES				
Other Liabilities	204,299	630,384	834,683	1,388,955
Long-Term Liabilities	9,359,568	4,453,006	13,812,574	14,145,215
Total Liabilities	9,563,867	5,083,390	14,647,257	15,534,170
 DEFERRED INFLOWS OF RESOURCES	4,000,261	286,985	4,287,246	1,881,332
 NET POSITION				
Net Investment in Capital Assets	9,037,796	11,807,816	20,845,612	19,800,281
Restricted	3,751,171	191,235	3,942,406	3,483,133
Unrestricted (Deficit)	(1,976,291)	419,748	(1,556,543)	430,075
Total Net Position	<u>\$ 10,812,676</u>	<u>\$ 12,418,799</u>	<u>\$ 23,231,475</u>	<u>\$ 23,713,489</u>

Cash represents 19% of Ambler Borough's the total assets of Ambler Borough's Governmental and Business-Type Activities.

The largest portion of the Borough's governmental assets, 52%, is reflected in its investment in capital assets (e.g. land, buildings and recreation equipment). The Borough uses these capital assets to provide services to residents; consequently, these assets are not available for future spending.

Assets in the business-type activities column reflect the Borough's investment in its Sanitary Sewer System and Water System. The Borough's Water System services parts of four municipalities in addition to the Borough.

Total expenses exceeded total revenues by \$295,984 for Governmental Activities and by \$186,030 for Business-Type Activities.

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2025

Reporting the Borough as a Whole (Continued)

Government-Wide Activities:

The Borough generates general revenues from a variety of sources. Total general revenue for governmental activities for fiscal 2025 was \$5,378,583. General revenues by source were as follows:

<u>General Revenues</u>	2025		2024	
	Amount	% of Total	Amount	% of Total
Property Taxes	\$ 2,867,659	53.32%	\$ 2,928,521	56.66%
Earned Income Tax	1,364,478	25.37%	1,404,077	27.17%
Business Privilege Tax	127,093	2.36%	148,608	2.88%
Local Services Tax	222,964	4.15%	119,703	2.32%
Deed Transfer Tax	265,736	4.94%	255,650	4.95%
Public Utility Realty Tax	-	0.00%	3,702	0.07%
Investment Earnings and Rent	282,673	1.51%	149,014	2.88%
Miscellaneous	247,980	4.61%	159,184	3.08%
Total General Revenues and Other Items	<u>\$ 5,378,583</u>	<u>100.00%</u>	<u>\$ 5,168,459</u>	<u>100.00%</u>

The Borough's governmental funds (General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Fund) consist of 8 operating departments to include police (protection to persons and property), zoning and code enforcement, health and sanitation, highways, street lighting, fire protection, recreation and administration. Total net (expenses) revenues for 2025 were \$5,674,567. Net (expenses) revenues by function is as follows:

	2025	2024
General	\$ (702,479)	\$ (201,761)
Protection to Persons and Property	(3,777,026)	(3,389,428)
Public Works	(966,435)	41,109
Parks and Recreation	(120,358)	(121,608)
Revitalization	(51,665)	(467,295)
Interest	(56,604)	(39,268)
Total Governmental Activities	<u>\$ (5,674,567)</u>	<u>\$ (4,178,251)</u>
Change in Net Position		
(Governmental Activities)	<u>\$ (295,984)</u>	<u>\$ 990,208</u>

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2025

Reporting the Borough as a Whole (Continued)

Business-Type Activities:

The Borough's proprietary funds (Water Fund and Sewer Fund) total revenue and expenses, net of program revenues, were as follows:

	<u>2025</u>	<u>2024</u>
<u>General Revenues</u>		
Total	<u>\$ 19,505</u>	<u>\$ 14,941</u>
<u>Expenses Net of Program Revenues</u>		
Water	\$ (168,734)	\$ 3,588,526
Sewer	<u>(36,801)</u>	<u>(516,248)</u>
Total Business-Type Activities	<u>\$ (205,535)</u>	<u>\$ 3,072,278</u>
Change in Net Position (Business-Type Activities)	<u>\$ (186,030)</u>	<u>\$ 3,087,219</u>

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2025

Reporting the Borough as a Whole (Continued)

Government-Wide Activities:

**CHANGES IN NET POSITION
YEAR ENDED DECEMBER 31, 2025**

	2025			2024
	Governmental Activities	Business-Type Activities	Total Primary Governmental	
Revenues				
Program Revenues:				
Charges for Services	\$ 1,457,800	\$ 5,826,677	\$ 7,284,477	\$ 9,609,647
Operating Grants and Contributions	531,526	-	531,526	1,324,112
Capital Grants and Contributions	-	-	-	-
General Revenues:				
Property Taxes	2,867,659	-	2,867,659	2,928,521
Other Taxes	1,980,271	-	1,980,271	1,931,740
Investment Income	282,673	19,505	302,178	163,955
Miscellaneous	247,980	-	247,980	159,184
Total Revenues	<u>7,367,909</u>	<u>5,846,182</u>	<u>13,214,091</u>	<u>16,117,159</u>
Expenses				
Operating	-	6,032,212	6,032,212	4,992,328
General	1,415,529	-	1,415,529	1,264,763
Protection to Persons and Property	3,897,812	-	3,897,812	3,640,981
Public Works	2,121,925	-	2,121,925	1,513,489
Parks and Recreation	120,358	-	120,358	121,608
Community Development	51,665	-	51,665	467,295
Interest	56,604	-	56,604	39,268
Total Expenses	<u>7,663,893</u>	<u>6,032,212</u>	<u>13,696,105</u>	<u>12,039,732</u>
Changes in Net Position	(295,984)	(186,030)	(482,014)	4,077,427
Net Position - Beginning of Year	<u>11,108,660</u>	<u>12,604,829</u>	<u>23,713,489</u>	<u>19,636,062</u>
Net Position - End of Year	<u>\$ 10,812,676</u>	<u>\$ 12,418,799</u>	<u>\$ 23,231,475</u>	<u>\$ 23,713,489</u>

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2025

Financial Analysis

Governmental Funds:

General Fund – The (\$206,621) net change in fund balance was due to Local enabling taxes coming in lower than expected and Grant Funds received.

Refuse Fund – The \$83,222 net change in fund balance is due to collections coming in higher than expected.

Proprietary Funds:

Water Fund – The (\$150,274) change in Net Position was primarily the result of operating expenses, including depreciation, exceeding operating revenues during the year. While the Water Fund received funding from the PFAS and MIRIA grants, a portion of the related expenditures was capital in nature and did not offset operating costs, and the grant revenue recognized during the period was insufficient to cover total expenses, resulting in the net decrease.

Sewer Fund – The (\$35,756) excess of expenditures over revenues were due to anticipated increase in Capital Project costs from the Treatment Plant.

Revenue Budgetary Highlights (as noted in General Fund budget and actual schedule on page 57)

Revenues were below what was projected and anticipated by the 2025 Budget, primarily due to lower than anticipated Real Estate Taxes.

Expenditures Budgetary Highlights

Expenditures were below budget, as certain budgeted costs, such as those associated with the Tannery Run Culvert Replacement Project, were not fully expended during the year.

Capital Assets and Debt Administration

Capital Assets:

Ambler Borough's capital assets for its governmental and business-type activities as of December 31, 2025 totaled \$28,185,970 (net of accumulated depreciation). Borough capital assets include land, plant, infrastructure, site improvements, buildings and machinery and equipment.

CAPITAL ASSETS AT YEAR END (NET OF DEPRECIATION) DECEMBER 31, 2025

	Governmental Activities	Business-Type Activities	Total 2025	Total 2024
Land	\$ 2,179,081	\$ 2,328	\$ 2,181,409	\$ 2,181,409
Construction in Progress	51,724	2,035,932	2,087,656	1,071,322
Buildings and Improvements	4,600,737	105,407	4,706,144	4,960,548
Site Improvements	125,560	182,536	308,096	127,619
Machinery, Vehicles, Furniture & Equipment	686,333	1,223,013	1,909,346	1,197,758
Plant in Service	-	12,711,606	12,711,606	13,176,212
Infrastructure	4,281,713	-	4,281,713	4,650,041
Total Capital Assets, Net of Depreciation	<u>\$ 11,925,148</u>	<u>\$ 16,260,822</u>	<u>\$ 28,185,970</u>	<u>\$ 27,364,909</u>

Infrastructure, site improvements, building and machinery and equipment are depreciated using the straight-line method.

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2025

Debt

At year end, the Borough had \$7,340,357 in outstanding debt, \$511,421 of which is due within one year. The Borough's business-type activities (Water & Sewer Funds) debt represents 61% of the total debt.

<u>Governmental Activities</u>	2025	2024
General Obligation Bonds	\$ 2,730,000	\$ 2,845,000
Unamortized Premium	105,925	114,752
Notes Payable	51,427	88,904
Total	<u>\$ 2,887,352</u>	<u>\$ 3,048,656</u>
 <u>Business-Type Activities</u>		
General Obligation Bonds	\$ 3,880,000	\$ 4,170,000
Unamortized Premium	256,144	270,339
Notes Payable	316,862	75,633
Total	<u>\$ 4,453,006</u>	<u>\$ 4,515,972</u>

Economic Factors and Next Year's Budget and Rates

Governmental Activities:

Ambler Borough services an area of approximately one square mile and a community of 6,807 residents. The major employers in the Borough are the Artman Home, LTK Engineering Services, Precis, and the U.S. Post Office. The average median household income is \$110,041 compared to the national average of \$67,521 (economic statistics from the 2020 U.S. Census Bureau).

2025 Highlights:

The Tannery Run Culvert Replacement Project has not yet commenced construction. Planning for a previously awarded LSA grant for intersection and sidewalk improvements throughout the Borough continues forward. Stormwater management work, such as inlet repairs and replacements, continued.

The Borough continued to purchase and upgrade park equipment including playgrounds, benches, picnic tables, etc.

Business-Type Activities:

The Borough Water Department services approximately 5,700 customers in a six square mile radius. In addition to Amber Borough residents, it also services portions of Upper Dublin, Lower Gwynedd, Whitpain and Whitemarsh Townships.

Wells No. 2, 6, & 7 have completed upgrades to their filtration buildings and are awaiting final permitting before going online.

Additionally, Ambler Borough received land development approval for PFAS removal at Well No. 14.

In December 2025, a MIRIA grant was awarded to the Borough for \$1,988,731, including a local contribution of \$700,000, which was paid out as part of the 2025 budget.

In 2025, the Water Department worked on projects associated with infrastructure improvements as a result of scope of work presented and approved to be funded by a PFAS and a MIRIA grant.

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2025

Next Year's Budget:

The 2026 Approved Budget for the Borough presented no tax increases for the residents of the Borough in the General Fund.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Borough's finances and show the Borough's accountability for the funds it receives and disburses. If you have any questions about this report or to request additional financial information, please contact the Borough Manager or Finance Manager at 131 Rosemary Avenue, Ambler, PA 19002.

BOROUGH OF AMBLER
STATEMENT OF NET POSITION
DECEMBER 31, 2025

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and Cash Equivalents	\$ 6,944,351	\$ 889,030	\$ 7,833,381
Taxes Receivable	391,178	-	391,178
Leases Receivable	90,187	-	90,187
Accounts Receivable - Net	274,287	414,349	688,636
Internal Balances	414,207	(414,207)	-
Prepaid Expenses	6,559	-	6,559
Inventories	-	160,960	160,960
Net Pension Asset	3,034,351	478,220	3,512,571
Capital Assets			
Land	2,179,081	2,328	2,181,409
Construction in Progress	51,724	2,035,932	2,087,656
Buildings and Improvements	6,699,503	865,695	7,565,198
Site Improvements	356,708	-	356,708
Machinery, Vehicles, Furniture and Equipment	1,770,763	2,786,768	4,557,531
Plant in Service	-	21,698,276	21,698,276
Infrastructure	6,801,348	128,618	6,929,966
Accumulated Depreciation	(5,933,979)	(11,256,795)	(17,190,774)
Total Assets	23,080,268	17,789,174	40,869,442
<u>Deferred Outflows of Resources</u>			
Related to Pensions	998,461	-	998,461
Related to OPEB	298,075	-	298,075
Total Deferred Outflows of Resources	1,296,536	-	1,296,536
Liabilities			
Accounts Payable	171,205	616,206	787,411
Accrued Expenses	33,094	14,178	47,272
Long Term Debt			
Due Within One Year	125,000	295,000	420,000
Due Beyond One Year	2,605,000	3,585,000	6,190,000
Unamortized Premium	105,925	256,144	362,069
Notes Payable			
Due Within One Year	25,197	76,224	101,421
Due Beyond One Year	26,230	240,638	266,868
Other Postemployment Benefits			
Due Beyond One Year	5,634,871	-	5,634,871
Escrow Funds Payable	837,345	-	837,345
Total Liabilities	9,563,867	5,083,390	14,647,257
<u>Deferred Inflows of Resources</u>			
Related to Leases	90,187	-	90,187
Related to Pension	2,574,776	286,985	2,861,761
Related to OPEB	1,335,298	-	1,335,298
Total Deferred Inflows of Resources	4,000,261	286,985	4,287,246
Net Position			
Net Investment in Capital Assets	9,037,796	11,807,816	20,845,612
Restricted for:			
Pension Asset	1,458,036	191,235	1,649,271
Refuse Collection	850,025	-	850,025
Street Lighting	2,394	-	2,394
Fire Fund	32,927	-	32,927
Recreation	391,631	-	391,631
Revolving Loan Fund	413,872	-	413,872
Highway Fund	313,036	-	313,036
Debt Service	289,250	-	289,250
Unrestricted (Deficit)	(1,976,291)	419,748	(1,556,543)
Total Net Position	\$ 10,812,676	\$ 12,418,799	\$ 23,231,475

The accompanying notes are an integral part of the financial statements.

BOROUGH OF AMBLER
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2025

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government:						
Governmental Activities						
General	\$ 1,415,529	\$ 353,104	\$ 359,946	\$ (702,479)	\$ -	\$ (702,479)
Protection to Persons and Property	3,897,812	120,786	-	(3,777,026)	-	(3,777,026)
Public Works	2,121,925	983,910	171,580	(966,435)	-	(966,435)
Parks and Recreation	120,358	-	-	(120,358)	-	(120,358)
Community Development	51,665	-	-	(51,665)	-	(51,665)
Interest on Long Term Debt	56,604	-	-	(56,604)	-	(56,604)
Total Governmental Activities	7,663,893	1,457,800	531,526	(5,674,567)	-	(5,674,567)
Business-Type Activities:						
Water	4,788,626	4,619,892	-	-	(168,734)	(168,734)
Sewer	1,243,586	1,206,785	-	-	(36,801)	(36,801)
Total Business-Type Activities	6,032,212	5,826,677	-	-	(205,535)	(205,535)
Total Primary Government	\$ 13,696,105	\$ 7,284,477	\$ 531,526	(5,674,567)	(205,535)	(5,880,102)
General Revenues:						
Property Taxes				2,867,659	-	2,867,659
Earned Income Tax				1,364,478	-	1,364,478
Local Service Tax				222,964	-	222,964
Business Privilege Tax				127,093	-	127,093
Deed Transfer Tax				265,736	-	265,736
Investment Earnings and Rent				282,673	19,505	302,178
Miscellaneous				247,980	-	247,980
Total General Revenues				5,378,583	19,505	5,398,088
Change in Net Position				(295,984)	(186,030)	(482,014)
Net Position - Beginning of Year				11,108,660	12,604,829	23,713,489
Net Position - End of Year				\$ 10,812,676	\$ 12,418,799	\$ 23,231,475

The accompanying notes are an integral part of the financial statements.

BOROUGH OF AMBLER
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2025

	Major Funds		Nonmajor	Total
	General	Refuse	Governmental Funds	Governmental Funds
<u>Assets</u>				
Cash and Cash Equivalents	\$ 4,887,160	\$ 806,842	\$ 1,250,349	\$ 6,944,351
Taxes Receivable	391,178	-	-	391,178
Accounts Receivable, Net	2,357	33,846	238,084	274,287
Leases Receivable	90,187	-	-	90,187
Due from Other Funds	441,580	16,059	139	457,778
Prepaid Expenses	-	-	6,559	6,559
Total Assets	<u>\$ 5,812,462</u>	<u>\$ 856,747</u>	<u>\$ 1,495,131</u>	<u>\$ 8,164,340</u>
<u>Liabilities and Fund Balances</u>				
Liabilities				
Accounts Payable	\$ 159,708	\$ 6,002	\$ 5,495	\$ 171,205
Accrued Expenses	32,374	720	-	33,094
Due to Other Funds	3,604	-	39,967	43,571
Escrow Funds Payable	837,345	-	-	837,345
Total Liabilities	<u>1,033,031</u>	<u>6,722</u>	<u>45,462</u>	<u>1,085,215</u>
Deferred Inflows of Resources				
Related to Leases	<u>90,187</u>	<u>-</u>	<u>-</u>	<u>90,187</u>
Total Deferred Inflows of Resources	<u>90,187</u>	<u>-</u>	<u>-</u>	<u>90,187</u>
Fund Balances				
Non-Spendable	-	-	6,559	6,559
Restricted				
Refuse Collection	-	850,025	-	850,025
Street Lighting	-	-	2,394	2,394
Fire Fund	-	-	32,927	32,927
Recreation	-	-	391,631	391,631
Revolving Loan Fund	-	-	413,872	413,872
Highway Fund	-	-	313,036	313,036
Debt Service	-	-	289,250	289,250
Unassigned	<u>4,689,244</u>	<u>-</u>	<u>-</u>	<u>4,689,244</u>
Total Fund Balances	<u>4,689,244</u>	<u>850,025</u>	<u>1,449,669</u>	<u>6,988,938</u>
Total Liabilities and Fund Balances	<u>\$ 5,812,462</u>	<u>\$ 856,747</u>	<u>\$ 1,495,131</u>	<u>\$ 8,164,340</u>

The accompanying notes are an integral part of the financial statements.

BOROUGH OF AMBLER
 RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO
 THE GOVERNMENT-WIDE STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES
 DECEMBER 31, 2025

Fund Balances - Total Governmental Funds	\$ 6,988,938
Amounts reported for governmental activities in the statement of net position are different because:	
Net Pension Asset/Liability and Deferrals are not financial resources and, therefore are not reported in the governmental funds	1,458,036
Net OPEB Liability and Deferrals are not financial resources and, therefore are not reported in the governmental funds	(6,672,094)
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	11,925,148
Long term liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds.	
Notes Payable	(51,427)
Unamortized Premium	(105,925)
General Obligation Bonds	<u>(2,730,000)</u>
Net Position of Governmental Activities	<u>\$ 10,812,676</u>

BOROUGH OF AMBLER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2025

	Major Funds		Nonmajor Governmental Funds	Total Governmental Funds
	General	Refuse		
Revenues				
Taxes	\$ 4,329,837	\$ -	\$ 518,093	\$ 4,847,930
Intergovernmental	361,987	-	169,539	531,526
Licenses and Permits	152,547	-	-	152,547
Fines, Forfeits and Costs	66,902	-	-	66,902
Charges for Services	287,621	950,730	-	1,238,351
Interest	133,855	4,959	143,859	282,673
Miscellaneous	192,288	760	43,732	236,780
Total Revenues	5,525,037	956,449	875,223	7,356,709
Expenditures				
General	900,033	-	133,268	1,033,301
Protection to Persons and Property	3,656,156	-	241,656	3,897,812
Public Works	912,168	873,227	321,765	2,107,160
Culture and Recreation	4,928	-	115,430	120,358
Community Development	51,665	-	-	51,665
Debt Service				
Principal	152,477	-	-	152,477
Interest	65,431	-	-	65,431
Total Expenditures	5,742,858	873,227	812,119	7,428,204
Excess (Deficit) of Revenues Over Expenditures	(217,821)	83,222	63,104	(71,495)
Other Financing Sources (Uses)				
Proceeds from Capital Asset Sale	11,200	-	-	11,200
Total Other Financing Sources (Uses)	11,200	-	-	11,200
Net Change in Fund Balances	(206,621)	83,222	63,104	(60,295)
Fund Balances - Beginning of Year	4,895,865	766,803	1,386,565	7,049,233
Fund Balances - End of Year	\$ 4,689,244	\$ 850,025	\$ 1,449,669	\$ 6,988,938

The accompanying notes are an integral part of the financial statements.

BOROUGH OF AMBLER
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
 THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES
 YEAR ENDED DECEMBER 31, 2025

Net Change in Fund Balances - Total Governmental Funds	\$ (60,295)
--	-------------

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense

Expenditures less disposals for general capital assets, infrastructure, and other related capital assets adjustments	149,536
Current year depreciation	(528,535)

The change in Net Pension Asset and Deferrals are reported in the Statement of Activities but are not reported in the Governmental Funds.	243,217
---	---------

The governmental funds report debt proceeds as financing sources, while repayment of debt principal is reported as an expenditure. In the statement of net position, however, issuing debt increases long term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. The net effect of these differences in the treatment of long-term debt is as follows:

Principal repayments:	
General Obligation Bonds	115,000
Notes Payable	37,477
Change in Unamortized Premium	8,827

Other postemployment benefits do not require the use of current financial resources, therefore, are not reported as expenditures in Governmental Funds as follows:

Change in postemployment benefits	(261,211)
-----------------------------------	-----------

Change in Net Position of Governmental Activities	\$ (295,984)
---	--------------

BOROUGH OF AMBLER
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2025

	Water Fund	Sewer Fund	Total
<u>Assets</u>			
Current Assets			
Cash and Cash Equivalents	\$ 718,723	\$ 170,307	\$ 889,030
Accounts Receivable	380,221	34,128	414,349
Due from Other Funds	3,465	15,881	19,346
Inventories	160,960	-	160,960
Total Current Assets	1,263,369	220,316	1,483,685
Non-Current Assets			
Net Pension Asset	373,238	104,982	478,220
Capital Assets			
Land	2,328	-	2,328
Construction-In-Progress	2,035,932	-	2,035,932
Infrastructure	-	128,618	128,618
Buildings and Improvements	858,785	6,910	865,695
Machinery, Vehicles, Furniture and Equipment	2,687,323	99,445	2,786,768
Plant in Service	21,698,276	-	21,698,276
Accumulated Depreciation	(11,161,237)	(95,558)	(11,256,795)
Total Capital Assets (Net of Accumulated Depreciation)	16,121,407	139,415	16,260,822
Total Non-Current Assets	16,494,645	244,397	16,739,042
Total Assets	17,758,014	464,713	18,222,727
<u>Liabilities</u>			
Current Liabilities			
Accounts Payable	398,134	218,072	616,206
Accrued Expenses	12,209	1,969	14,178
Due to Other Funds	31,940	401,613	433,553
Notes Payable - Due Within One Year	76,224	-	76,224
General Obligation Bonds Payable - Due Within One Year	295,000	-	295,000
Total Current Liabilities	813,507	621,654	1,435,161
Non-Current Liabilities			
Notes Payable - Due in More than One Year	240,638	-	240,638
Unamortized Premium	256,144	-	256,144
General Obligation Bonds Payable - Due in More than One Year	3,585,000	-	3,585,000
Total Non-Current Liabilities	4,081,782	-	4,081,782
Total Liabilities	4,895,289	621,654	5,516,943
<u>Deferred Inflows of Resources</u>			
Related to Pension	223,984	63,001	286,985
Total Deferred Inflows of Resources	223,984	63,001	286,985
<u>Net Position</u>			
Net investment in Capital Assets	11,668,401	139,415	11,807,816
Restricted for Pension	149,254	41,981	191,235
Unrestricted	821,086	(401,338)	419,748
Total Net Position	\$ 12,638,741	\$ (219,942)	\$ 12,418,799

The accompanying notes are an integral part of the financial statements.

BOROUGH OF AMBLER
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2025

	Water Fund	Sewer Fund	Total
Operating Revenues			
Metered Water Sales	\$ 3,050,548	\$ -	\$ 3,050,548
PFAS Grant	1,288,804	-	1,288,804
Sewer Rents	-	1,098,787	1,098,787
Water Tower Rental	173,926	-	173,926
Miscellaneous	106,614	107,998	214,612
Total Operating Revenue	4,619,892	1,206,785	5,826,677
Operating Expenses			
Source of Supply	178,596	-	178,596
Debt Service Interest	50,475	-	50,475
Purification	1,676,645	-	1,676,645
Pumping	354,898	-	354,898
Distribution	685,227	-	685,227
Meter Installation	35,156	-	35,156
Collection System	-	778,735	778,735
Depreciation	644,601	6,393	650,994
Administrative	1,163,028	458,458	1,621,486
Total Operating Expenses	4,788,626	1,243,586	6,032,212
Operating Income (Loss)	(168,734)	(36,801)	(205,535)
Nonoperating Revenue (Expense)			
Interest Income	18,460	1,045	19,505
Total Nonoperating Revenue (Expense)	18,460	1,045	19,505
Change in Net Position	(150,274)	(35,756)	(186,030)
Net Position - Beginning of Year	12,789,015	(184,186)	12,604,829
Net Position - End of Year	\$ 12,638,741	\$ (219,942)	\$ 12,418,799

The accompanying notes are an integral part of the financial statements.

BOROUGH OF AMBLER
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2025

	Water Fund	Sewer Fund	Total
Cash Flows Operating Activities			
Receipts from Customers and Users	\$ 3,055,951	\$ 1,112,642	\$ 4,168,593
Receipts from Others	2,257,833	107,998	2,365,831
Payments to Suppliers and Vendors	(3,586,635)	(1,083,148)	(4,669,783)
Payments to Employees	(900,579)	(255,186)	(1,155,765)
Net Cash Provided by (Used in) Operating Activities	<u>826,570</u>	<u>(117,694)</u>	<u>708,876</u>
Cash Flows from Non-Capital Financing Activities			
Operating Interfund Advances, Net	<u>(33,138)</u>	<u>10,327</u>	<u>(22,811)</u>
Net Cash Provided by (Used in) Non-Capital Financing Activities	<u>(33,138)</u>	<u>10,327</u>	<u>(22,811)</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition and Construction of Capital Assets	(1,851,054)	-	(1,851,054)
Repayment of Notes Payable	(24,205)	-	(24,205)
Proceeds from Notes Payable	265,434	-	265,434
Unamortized Premium on Issuance	(14,195)	-	(14,195)
Principal Paid on General Obligation Bonds	(290,000)	-	(290,000)
Net Cash Used in Capital and Related Financing Activities	<u>(1,914,020)</u>	<u>-</u>	<u>(1,914,020)</u>
Cash Flows from Investing Activities			
Reinvested Interest on Investment	<u>18,460</u>	<u>1,045</u>	<u>19,505</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,102,128)	(106,322)	(1,208,450)
Cash and Cash Equivalents - Beginning of Year	<u>1,820,851</u>	<u>276,629</u>	<u>2,097,480</u>
Cash and Cash Equivalents - End of Year	<u>\$ 718,723</u>	<u>\$ 170,307</u>	<u>\$ 889,030</u>

The accompanying notes are an integral part of the financial statements.

BOROUGH OF AMBLER
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2025

	Water Fund	Sewer Fund	Total
Reconciliation of Operating Income To			
Net Cash Provided By (Used in) Operating Activities			
Operating Income (Loss)	\$ (168,734)	\$ (36,801)	\$ (205,535)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation Expense	644,601	6,393	650,994
Change in Assets and Liabilities:			
Change in Accounts Receivable	5,403	13,854	19,257
Change in Grants Receivable	688,489	-	688,489
Change in Inventory	47,231	-	47,231
Change in Accounts Payable	(330,479)	(82,402)	(412,881)
Change in Pension Asset and Deferrals	(59,941)	(18,738)	(78,679)
Total Adjustments	995,304	(80,893)	914,411
Net Cash Provided by (Used in) Operating Activities	\$ 826,570	\$ (117,694)	\$ 708,876

The accompanying notes are an integral part of the financial statements.

BOROUGH OF AMBLER
STATEMENT OF PLAN NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2025

	Component Unit
	<u>Trust Funds</u>
Assets	
Cash and Cash Equivalents	\$ 176,997
Accrued Income	6,483
Investments	
Domestic Equities - Stocks	9,309,526
Mutual Funds - Equity	5,526,133
Mutual Funds - Fixed Income	<u>7,440,742</u>
Total Assets	<u>\$ 22,459,881</u>
Net Position Restricted for Pensions	<u>\$ 22,459,881</u>

The accompanying notes are an integral part of the financial statements.

BOROUGH OF AMBLER
SCHEDULE OF CHANGES IN PLAN NET POSITION
FIDUCIARY FUNDS
YEAR ENDED DECEMBER 31, 2025

	Component Unit <u>Trust Funds</u>
Additions	
Contributions:	
Plan Members	\$ 112,955
Employer	<u>361,744</u>
Total Contributions	<u>474,699</u>
Investment Earnings:	
Net Appreciation in Fair Value of Investments	<u>3,336,216</u>
Total Investment Earnings	<u>3,336,216</u>
Less Investment Expense	<u>(199,884)</u>
Net Investment Earnings	<u>3,136,332</u>
Total Additions	<u>3,611,031</u>
Deductions	
Benefits	<u>1,192,687</u>
Total Deductions	<u>1,192,687</u>
Change in Net Position	2,418,344
Net Position Held in Trust for Pension Benefits	
Net Position - Beginning of Year	<u>20,041,537</u>
Net Position - End of Year	<u><u>\$ 22,459,881</u></u>

The accompanying notes are an integral part of the financial statements.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Borough's financial statements are prepared in accordance with U.S. generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations) and Implementation Guide.

A. Financial Reporting Entity

The Borough of Ambler ("Borough") was incorporated in 1888 under the laws of the Commonwealth of Pennsylvania. The Borough operates under a council-mayor form of government in accordance with the Pennsylvania Borough Code.

B. Basic Financial Statements

1. Government-Wide Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) display information about the primary government and its component units. Based on the criteria set forth by GASB, the Borough has determined that there are no organizations or agencies which qualify as component units which should be included in these financial statements. These statements include the financial activities of the overall Borough government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external parties for support.

In the government-wide statement of net position, both the governmental and business-type activities columns: (a) are presented on a consolidated basis by column; and (b) are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Borough's net position is reported in three parts: (1) net investment in capital assets; (2) restricted net position; and (3) unrestricted net position. The Borough first utilizes restricted resources to finance qualifying activities.

The statement of activities demonstrates the degree to which the direct expenses of each function of the Borough's governmental activities and different business-type activity are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. Program revenues include: (1) charges for services paid by the recipients of goods, services, or privileges provided by a given function or activity; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

2. Fund Financial Statements

The fund financial statements provide information about the Borough's funds, including its fiduciary funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of governmental and proprietary fund financial statements is on major individual governmental and enterprise funds, with each displayed as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or incidental activities.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basic Financial Statements (Continued)

2. Fund Financial Statements (Continued)

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods. The principal operating revenues of the Borough's proprietary funds are charges to customers for services. Operating expenses include the cost of providing services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The Borough reports the following major governmental funds:

The General Fund is the general operating fund of the Borough and accounts for all revenues and expenditures of the Borough not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to other funds are accounted for in this fund. General operating expenditures and capital improvement costs not paid through other funds are paid from the General Fund. The primary sources of revenues are from property taxes and earned income taxes.

The Refuse Fund is used to account for revenues and expenses related to refuse collection.

Additionally, the Borough reports the following fund types: (proprietary funds, special revenue funds and a debt service fund which are included as nonmajor governmental funds.

Proprietary Funds are used to account for those activities that financed and operated in a manner similar to private business enterprises. The cost of providing services on a continuing basis is recovered primarily through user charges.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Street Lighting Fund, Recreation Fund, Fire Fund, Highway, and the Revolving Loan Fund are classified as special revenue funds.

Debt Service Fund is used to account for the servicing of general long-term debt not being financed by proprietary funds.

Fiduciary Component Unit

The Borough's Non-Uniform and Police Pension Plans ("Plans") were established to provide retirement benefits to eligible retirees of the Borough. The Plans are included in the financial reporting entity as fiduciary funds because the Plans are (1) considered to be legally separate entities, (2) the Borough appoints a voting majority of the governing board, and (3) the Plans impose a financial burden on the Borough as it is legally obligated to make contributions to the Plans.

C. Measurement Focus and Basis of Accounting

The government-wide, proprietary fund, and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. The Borough of Ambler considers all revenues to be available if they are collected within 60 days after the end of the current period. Property and other taxes, licenses, and interest are all considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, compensated absences, and claims and judgments, which are recognized as expenditures to the extent that they have matured. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources. Acquisition of capital assets is recorded as expenditures.

When both restricted and unrestricted resources are available for use, it is the Borough's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Budgets and Budgetary Accounting

Budgets are prepared on the same basis of accounting as the financial statements. Each fall, the Borough Council adopts an annual budget for the following year for the General, Refuse, Proprietary and certain Special Revenue Funds as set forth in the Borough code. Legal budgetary control is at the fund level. The accompanying statements of revenues, expenditures and changes in fund balance budget and actual – general fund and refuse fund are included in required supplementary information.

Interfund transfers not approved in the budget must be approved by Council motion in accordance with the Borough Code.

Budgeted amounts are reported as originally adopted, and amended, if any. Unexpended budget amounts lapse at the end of the year. The Council may take specific action to commit or assign fund equity.

E. Assets, Liabilities, and Net Position or Fund Balance

1. *Cash and Cash Equivalents*

Bank accounts, certificates of deposits and investment in the Pennsylvania Local Government Investment Trust are all highly liquid investments and are considered to be cash and cash equivalents as presented on the statement of net position, balance sheet and statement of cash flows.

2. *Receivables and Payables*

During the course of operations numerous transactions occur between funds for goods or services, which require reimbursement. Amounts unpaid at the end of the year are reflected as due to / due from other funds. Long term interfund loans expected to be paid back within a defined time period are reflected as advances to / advances from other funds.

Taxes receivable reflect amounts receivable for real estate, earned income, local services and transfer taxes collected by the tax collector for 2025 and remitted to the Borough after year end.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, and Net Position or Equity (Continued)

3. *Inventories*

The Borough does not maintain accounting records relating to the minor cost of materials and supplies inventories, other than those in the Water Fund. Accordingly, such items are not included in the financial statements. Water Fund inventories are recorded at fair value. The Water Fund inventory includes small parts used for repairs and maintenance.

4. *Capital Assets*

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' estimated useful lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Other Improvements	25-75
Site Improvement	25-75
Infrastructure	25-75
Machinery, Vehicles, Furniture and Equipment	3-15

5. *Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, and Net Position or Equity (Continued)

6. *Long-Term Obligation*

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are amortized on a straight line basis. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issues is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. *Net Position*

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources in the government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets, net of any unspent debt proceeds. The Borough applies restricted resources when an expense is incurred for purposes for which restricted net position is available.

8. *Fund Balance*

The Borough follows GASB Statement No. 54, *Fund Balance Reporting and Government Fund Type Definitions*. This statement provides defined fund balance categories to make the nature and extent of the constraints placed upon a government's fund balance more transparent. Fund balances of the government funds are classified as follows:

Nonspendable – Amounts that cannot be spent because of their form or because they are legally or contractually required to be maintained intact.

Restricted – Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – Amounts that can be used only for specific purposes determined by a formal action of the Borough Council. The Council is the highest decision making authority of the Borough. Commitments may be established, modified or rescinded only through ordinances or resolutions approved by the Borough Council.

Assigned – Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.

Unassigned – Residual net resources.

The Borough typically uses restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Revenues, Expenditures and Expenses

Tax revenues – General Fund property taxes and earned income taxes collected within sixty days subsequent to December 31 are recognized as revenue, if material and they apply to the prior year.

Real estate property tax – Real estate property taxes attach as an enforceable lien on property on January 1. Taxes are billed March 1 and payable under the following terms: a 2% discount March 1 through April 30; face amount May 1 through June 30; and a 10% penalty after June 30. The Borough elects a tax collector to collect the property tax levied. The tax collector remits Borough taxes at least monthly and is paid a salary.

Transfers and dividends – Operating transfers between governmental and nongovernmental fund types are reported as other financing sources (uses) within those funds.

G. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 DEPOSITS AND INVESTMENTS

Pennsylvania statutes provide for investment of municipal funds into certain authorized investment types including U.S. Treasury bills, other short-term U.S. and Pennsylvania government obligations, and insured or collateralized time deposits and certificates of deposit. The statutes do not prescribe regulations related to demand deposits; however, they do allow the pooling of governmental funds for investment purposes. The Borough may also place deposits that are insured by the Federal Deposit Insurance Corporation ("FDIC") and deposits that are collateralized on an individual or on a pooled basis in accordance with Act No. 72 of the Commonwealth of Pennsylvania, August 6, 1971.

The deposit and investment policy of the Borough adheres to state statutes and prudent business practice. Deposits of the Borough are either maintained in demand deposits, highly liquid money market funds or pooled for investment purposes in the Pennsylvania Local Government Investment Trust (PLGIT) and are captioned as "cash and cash equivalents" in the balance sheet and statement of net position. The deposits and investments of the fiduciary funds are administered by trustees and are held separately from those of other municipal funds. There were no deposit or investment transactions during the year that were in violation of either the state statutes or the policy of the Borough.

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Borough's deposits may not be returned to it. The Borough does not have a deposit policy for custodial credit risk. As of December 31, 2025, the Borough's cash balances, excluding fiduciary funds, were exposed to custodial credit risk as follows:

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

Deposits (Continued)

Insured by FDIC	\$ 250,000
Uninsured and Collateral Held by the Pledging Bank's Trust Department not in the Government's Name	<u>8,277,919</u>
Total Bank Balance	<u><u>\$ 8,527,919</u></u>
Reconciliation to the Financial Statements	
Uninsured Amount Above	\$ 8,277,919
Plus: Insured Amount	250,000
Less: Outstanding Checks	(800,177)
Plus: Deposits in Transit	<u>104,339</u>
Carrying Amount - Book Balances	7,832,081
Plus: Petty Cash	<u>1,300</u>
Total Cash per Financial Statements	<u><u>\$ 7,833,381</u></u>

The Borough's cash balance includes \$837,345 of escrow deposits. These monies are held by the Borough in a custodial capacity for developers.

Investments

The Borough categorizes its fair value measurements within the fair value hierarchy established by U.S. generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available.

As of December 31, 2025, the Borough had the following recurring fair value measurements using quoted market prices for Level 1 inputs and using current sale prices or sale prices of comparable securities for Level 2 inputs for investments and cash equivalents:

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (Continued)

Investment and Cash Equivalent Type	Valuation Inputs Level	Fair Value
Police Pension Plan:		
Money Market Funds (1)	N/A	\$ 112,172
Domestic Equities - Stocks	Level 1	6,236,572
Mutual Funds - Equity	Level 1	3,690,413
Mutual Funds - Fixed Income	Level 1	5,208,489
Total Police Pension Plan		<u>15,247,646</u>
Non-Uniform Pension Plan :		
Money Market Funds (1)	N/A	\$ 64,825
Domestic Equities - Stocks	Level 1	3,072,954
Mutual Funds - Equity	Level 1	1,835,720
Mutual Funds - Fixed Income	Level 1	2,232,253
Total Non-Uniform Pension Plan		<u>7,205,752</u>
Combined Total		<u>\$ 22,453,398</u>

(1) Money Market Funds are categorized as cash and cash equivalents

Custodial Credit Risk – Investments

For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the Borough may not be able to recover the value of its investments or collateral securities that are in possession of an outside party.

Interest Rate Risk – Investments

The Borough does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The Borough limits its interest rate risk by maintaining certain balances in liquid investments, which include money funds. The average maturities of the Borough's Fixed Income investments are as follows:

	Average Maturities (in Years)					Total
	Less Than 1	1-5	6-10	11-20	More than 20	
Mutual Funds -	\$ -	\$ -	\$ 7,440,742	\$ -	\$ -	\$ 7,440,742
Fixed Income	\$ -	\$ -	\$ 7,440,742	\$ -	\$ -	\$ 7,440,742

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (Continued)

Credit Risk – Investments

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. The Borough does not have a formal investment policy for credit risk. As of December 31, 2025, the Borough's pension plan fixed income investments are rated AA. All other plan investments are not rated.

Concentration of Credit Risk

The Borough does not have a formal investment policy for concentration of credit risk. See Note 13 for investments exceeding 5% of the Borough's total investments of the Police and Non-Uniformed Pension funds.

NOTE 3 ACCOUNTS RECEIVABLE

Following is a summary of receivables at December 31, 2025:

	Governmental Funds				Proprietary Funds		
	General Fund	Refuse Fund	Other Governmental Funds	Total	Water Fund	Sewer Fund	Total
Taxes Receivable	\$ 391,178	\$ -	-	\$ 391,178	\$ -	\$ -	\$ -
Accounts Receivable	2,357	33,846	-	36,203	380,221	39,128	419,349
Due from Other Governments	-	-	-	-	-	-	-
Mortgage Receivable	-	-	238,084	238,084	-	-	-
Less: Allowance for Doubtful Accounts	-	-	-	-	-	(5,000)	(5,000)
Net Accounts Receivable	<u>\$ 393,535</u>	<u>\$ 33,846</u>	<u>\$ 238,084</u>	<u>\$ 665,465</u>	<u>\$ 380,221</u>	<u>\$ 34,128</u>	<u>\$ 414,349</u>

NOTE 4 PROPERTY AND EQUIPMENT

Governmental Activities capital assets consist of the following at December 31, 2025:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 2,179,081	\$ -	\$ -	\$ 2,179,081
Construction in Progress	-	51,724	-	51,724
Total Capital Assets, Not Being Depreciated	<u>2,179,081</u>	<u>51,724</u>	<u>-</u>	<u>2,230,805</u>
Capital Assets, Depreciated:				
Buildings and Other Improvements	6,699,503	-	-	6,699,503
Site Improvements	356,708	-	-	356,708
Machinery, Vehicles, Furniture and Equipment	1,698,795	71,968	-	1,770,763
Infrastructure	6,775,504	25,844	-	6,801,348
Total Capital Assets, Being Depreciated	<u>15,530,510</u>	<u>97,812</u>	<u>-</u>	<u>15,628,322</u>
Accumulated Depreciation for:				
Buildings and Other Improvements	1,941,830	156,936	-	2,098,766
Site Improvements	229,089	2,059	-	231,148
Machinery, Vehicles, Furniture and Equipment	1,000,954	83,476	-	1,084,430
Infrastructure	2,233,571	286,064	-	2,519,635
Total Accumulated Depreciation	<u>5,405,444</u>	<u>528,535</u>	<u>-</u>	<u>5,933,979</u>
Total Capital Assets, Being Depreciated, Net	<u>10,125,066</u>	<u>(430,723)</u>	<u>-</u>	<u>9,694,343</u>
Governmental Activities Capital Assets, Net	<u>\$ 12,304,147</u>	<u>\$ (378,999)</u>	<u>\$ -</u>	<u>\$ 11,925,148</u>

Governmental Activities depreciation expense on capital assets is reported within the General Government function.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 4 PROPERTY AND EQUIPMENT

Business-Type Activities capital assets consist of the following at December 31, 2025:

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 2,328	\$ -	\$ -	\$ 2,328
Construction in Progress	1,071,322	964,610	-	2,035,932
Total Capital Assets, Not Being Depreciated	1,073,650	964,610	-	2,038,260
Capital Assets, Being Depreciated				
Infrastructure	128,618	-	-	128,618
Buildings and Other Improvements	865,695	-	-	865,695
Machinery, Vehicles, Furniture and Equipment	1,900,324	886,444	-	2,786,768
Plant in Service	21,698,276	-	-	21,698,276
Total Capital Assets, Being Depreciated	24,592,913	886,444	-	25,479,357
Accumulated Depreciation for:				
Infrastructure	20,510	2,701	-	23,211
Buildings and Other Improvements	662,820	20,339	-	683,159
Machinery, Vehicles, Furniture and Equipment	1,400,407	163,348	-	1,563,755
Plant in Service	8,522,064	464,606	-	8,986,670
Total Accumulated Depreciation	10,605,801	650,994	-	11,256,795
Total Capital Assets, Being Depreciated, Net	13,987,112	235,450	-	14,222,562
Business-Type Activities Capital Assets, Net	\$ 15,060,762	\$ 1,200,060	\$ -	\$ 16,260,822

NOTE 5 LEASES

The Borough leases cell tower space to service providers under lease agreements with remaining terms through 2027. The Borough recognizes a lease receivable and a deferred inflow of resources related to these agreements. The lease receivable is measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources is measured at the initial amount of the lease receivable and is recognized as lease revenue over the term of the respective leases.

The Borough used a discount rate of 4.55% to measure the lease receivable. At December 31, 2025, the lease receivable and related deferred inflow of resources were \$90,187.

During the year ended December 31, 2025, the Borough recognized lease revenue of \$107,033 and interest revenue of \$9,813 related to these lease agreements.

Future lease payments to be received under these agreements are as follows:

	Principal	Interest	Total
2026	\$ 64,821	\$ 4,831	\$ 69,652
2027	25,366	1,423	26,789
	<u>\$ 90,187</u>	<u>\$ 6,254</u>	<u>\$ 96,441</u>

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 6 LONG-TERM DEBT

On August 19, 2021, the Borough issued \$8,000,000 of General Obligation Bonds, Series of 2021. Proceeds of the Bond will be used to: (1) currently refund the Borough's General Obligation note, Series of 2015, currently outstanding in the principal amount of \$2,704,000, (2) currently refund the Borough's General Obligation Bonds, Series of 2016, currently outstanding in the principal amount of \$3,185,000; (3) fund various capital improvements of the Borough, and (4) pay the costs of issuing the bonds.

The General Obligation Bonds are direct obligations of the Borough.

The following is a schedule of aggregate principal and interest payments of the Borough's Governmental Activities for each of the next five years and each five-year period thereafter for the 2021 General Obligation Bonds:

Year Ending December 31,	Principal	Interest	Total
2026	\$ 125,000	\$ 55,403	\$ 180,403
2027	130,000	50,978	180,978
2028	135,000	48,328	183,328
2029	135,000	45,628	180,628
2030	135,000	42,928	177,928
2031-2035	740,000	171,588	911,588
2036-2040	805,000	94,438	899,438
2041-2043	<u>525,000</u>	<u>16,306</u>	<u>541,306</u>
Total	<u>\$ 2,730,000</u>	<u>\$ 525,595</u>	<u>\$ 3,255,595</u>

The following is a schedule of aggregate principal and interest payments of the Borough's Business-Type Activities for each of the next five years and each five-year period thereafter for the 2021 General Obligation Bonds:

Year Ending December 31,	Principal	Interest	Total
2026	\$ 295,000	\$ 93,700	\$ 388,700
2027	315,000	68,550	383,550
2028	320,000	62,200	382,200
2029	325,000	55,750	380,750
2030	335,000	49,150	384,150
2031-2035	1,755,000	142,450	1,897,450
2036-2040	<u>535,000</u>	<u>8,550</u>	<u>543,550</u>
Total	<u>\$ 3,880,000</u>	<u>\$ 480,350</u>	<u>\$ 4,360,350</u>

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 6 LONG-TERM DEBT (CONTINUED)

Notes Payable

The Borough has financed the purchase of equipment. Principal and interest payments of the Borough for each of the next five years and each five-year period thereafter are as follows:

Governmental Activities

Year Ending December 31,	Principal	Interest	Total
2026	\$ 25,197	\$ 2,109	\$ 27,306
2027	26,230	1,075	27,305
Total	<u>\$ 51,427</u>	<u>\$ 3,184</u>	<u>\$ 54,611</u>

Business-Type Activities

Year Ending December 31,	Principal	Interest	Total
2026	\$ 76,224	\$ 12,463	\$ 88,687
2027	75,497	13,189	88,686
2028	52,051	9,330	61,381
2029	54,991	6,390	61,381
2030	58,098	3,283	61,381
Total	<u>\$ 316,861</u>	<u>\$ 44,655</u>	<u>\$ 361,516</u>

Changes in Long-Term Debt:

Long-term debt activity for the year ended December 31, 2025 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Series 2021 Bonds	\$ 2,845,000	\$ -	\$ 115,000	\$ 2,730,000	\$ 125,000
Unamortized Premium	114,752	-	8,827	105,925	-
Notes Payable	<u>88,904</u>	<u>-</u>	<u>37,477</u>	<u>51,427</u>	<u>25,197</u>
Governmental Activity Long-Term Debt	<u>\$ 3,048,656</u>	<u>\$ -</u>	<u>\$ 161,304</u>	<u>\$ 2,887,352</u>	<u>\$ 150,197</u>
Business-Type Activities:					
Series 2021 Bonds	\$ 4,170,000	\$ -	\$ 290,000	3,880,000	\$ 295,000
Unamortized Premium	270,339	-	14,195	256,144	-
Notes Payable	<u>75,633</u>	<u>265,434</u>	<u>24,205</u>	<u>316,862</u>	<u>76,224</u>
Business -Type Activity Long-Term Debt	<u>\$ 4,515,972</u>	<u>\$ 265,434</u>	<u>\$ 328,400</u>	<u>\$ 4,453,006</u>	<u>\$ 371,224</u>

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 7 JOINT VENTURE

The Borough is one of five participating municipalities in the Ambler Waste Water Treatment Plant, which provides sewage treatment services to its members. The Borough of Ambler is the plant administrator.

The cost of operating and maintaining the Treatment Plant including the costs of administrative expenses and record keeping are shared by each municipality in proportion to the resident population equivalents of the units connected to the representative collection system. The annual operating fee varies each year based on the budget and usage. The Borough's operating fee paid to the Treatment Plant by the Sewer Fund amounted to \$631,130 in 2025.

The participant's share of capital improvements and additions is based on each municipality's purchased capacity as per a 1959 agreement and its subsequent amendments. The current rates in effect were fixed as of 1978. The Borough's capital contribution paid by the Sewer Fund to the Treatment Plant amounted to \$82,638 in 2025.

The Treatment Plant reimburses the Borough of Ambler for administrative costs related to plant operations. An administrative fee of \$303,975 was recognized as revenue for the year ended December 31, 2025.

Separate financial statements for the Treatment Plant are prepared and available.

NOTE 8 INTERFUND PAYABLE AND RECEIVABLE

The composition of interfund balances for the fund financial statements as of December 31, 2025, is as follows:

	Due From <u>Other Funds</u>	Due To <u>Other Funds</u>
General Fund	\$ 441,580	\$ 3,604
Nonmajor Governmental Funds	139	39,967
Refuse Fund	16,059	-
Water Fund	3,465	31,940
Sewer Fund	15,881	401,613
Total	\$ 477,124	\$ 477,124

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds".

NOTE 9 EARNED INCOME TAX

Earned income tax was levied at a rate of one percent of gross wages for all individuals living or working in the Borough of Ambler in 2025. The Borough is entitled to 50% of the tax collected and the Wissahickon School District is entitled to the other 50% of the tax receipts. Earned income tax revenue recognized by the Borough for the year ended December 31, 2025 amounted to \$1,364,478.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 10 RISK MANAGEMENT

The Borough is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Accordingly, the Borough has entered into a participation agreement with certain surrounding municipalities in Montgomery and Bucks Counties, Pennsylvania to form the Delaware Valley Insurance Trust (Trust). The Trust has created a self insurance pool to offer coverage to eligible municipalities. The Borough is participating in the Trust insurance coverage.

For the pool coverage there is a total risk and cost sharing for all participants. Liabilities in excess of assets of the Trust may be assessed to participating members. Specific excess insurance is provided to protect against catastrophic losses.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage from the previous year in the Borough's insurance policies.

NOTE 11 COMMITMENTS

In September 2020, the Borough entered into a contract with J.P. Mascaro and Sons for refuse, dumpster, and yard waste services over a five-year period. The contract was extended until December 31, 2030.

NOTE 12 CONTINGENT LIABILITIES

The Borough is involved in certain legal matters through the normal course of business. It is not presently possible to determine the ultimate outcome or settlement cost, if any, of these matters. Management believes that any liability that may result from the resolution of these matters will not have a material adverse effect on the accompanying financial statements and, accordingly, no provision has been recorded.

NOTE 13 PENSION PLANS

MUNICIPAL EMPLOYEES (NON-UNIFORMED) DEFINED BENEFIT PENSION PLAN

A. Plan Description:

The plan is a single employer defined benefit plan administered by the Borough of Ambler. The authority to establish and amend benefit provisions rests with the Borough of Ambler Council. Covered employees are full-time non-uniform employees who were hired prior to January 1, 2014. The normal retirement benefit is the greater of 25% of average monthly salary paid to such employee during three calendar years of highest earnings ending with December 31st on or next preceding his or her 65th birthday, reduced by 1/15 for each full year of service by which the employee's service at retirement is less than fifteen years, and is 40% of the average monthly salary paid to such employee during the three calendar years of highest earnings ending with the December 31st on or next preceding his or her 65th birthday, reduced by 1/25 for each full year of service by which the employee's service at retirement is less than twenty five years. A member is eligible for normal retirement on the last day of the month in which the member's 65th birthday occurs. There are 14 active employees currently covered. There are 17 persons receiving benefits.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 13 PENSION PLANS (CONTINUED)

*MUNICIPAL EMPLOYEES (NON-UNIFORMED) DEFINED BENEFIT PENSION PLAN
(CONTINUED)*

Early retirement is provided for upon the attainment of age 55 and at least 25 years of service. Ten years of service are required for vesting. If a member dies before the 60 monthly payments have been received, the remainder of the 60 months will automatically continue to the member's beneficiary. The funds are invested primarily in stocks and mutual funds.

All full time non-uniform employees hired after January 1, 2014 will be enrolled in a defined contribution plan as described in Note 14.

At December 31, 2025, the Plan's membership consisted of the following:

Number of Active Employees	34
Number of Person Receiving Benefits	22
Number of Vested Employees	2
Total	<u>58</u>

B. Summary of Significant Accounting Policies:

Basis of Accounting

The plan's policy is to prepare its financial statements on the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Summary of Significant Accounting Policies:

Valuation of Investments

Investments are reported at fair value. Quoted market prices are used to value investments. Shares of mutual funds are valued at the net asset value of shares held by the plan at year end. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

Risks and Uncertainties

The plan provides for investment in a variety of investment funds. In general, investments are exposed to various risks, such as interest rate, credit and overall market volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of the investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of plan net position.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 13 PENSION PLANS (CONTINUED)

MUNICIPAL POLICE DEFINED BENEFIT PENSION PLAN (CONTINUED)

C. Funding Policy and Contributions

The plan is funded by member contributions, funds paid by the Commonwealth of Pennsylvania and by Borough contributions, if required.

Employees are required to contribute 3% of compensation to the plan. Employee contributions amounted to \$18,203 for the year ended December 31, 2025.

D. Cash and Cash Equivalents

Custodial credit risk is the risk that in the event of a bank failure, the Borough's deposits may not be returned to it. The Borough does not have a deposit policy for custodial credit risk. The law provides that the Borough's Pension Trust funds may invest in any form or type of investment, financial instrument, or financial transaction if determined by the Borough to be prudent.

E. Investments

See Note 2 to the financial statements for investment balances by Plan.

F. Investment Concentration

None of the Borough's plan investment concentrations exceeded 5%.

G. Actuarial Assumptions

The information presented in the required supplementary schedules was determined as part of the biennial actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows:

Valuation date	January 1, 2025 projected to December 31, 2025
Actuarial cost method	Level dollar, closed (a)
Asset Valuation method	Market Value
Remaining amortization period	Zero
Actuarial assumptions	
Investment rate of return	6.50%
Projected salary increases	3.75% average, including inflation
Mortality	2010 General Employee Mortality Table with Scale MP-2018

(a) Under the normal entry age actuarial cost method, the actuarial present value of the projected benefits of each individual included in the valuation is allocated on a level basis over the compensation of the individual between entry age and assumed exit age.

Plan Description

The plan is a single employer defined benefit plan administered by the Borough of Ambler. The plan provides retirement disability and death benefits to plan members and beneficiaries. The authority to establish and amend benefit provisions rests with the Borough of Ambler Council.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 13 PENSION PLANS (CONTINUED)

MUNICIPAL POLICE DEFINED BENEFIT PENSION PLAN (CONTINUED)

The plan's normal retirement is age 50 with 25 years of service. Twelve years of service is required for vesting. The normal retirement benefit is life income consisting of one-half of the member's average salary for the last 36 months plus \$100 per month for each year of service in excess of 25 years up to a maximum of 30 years of service, or \$500 per month including any social security from police service and any pension from a previous fund. Retirement is mandatory at age 70. The plan allows members to retire with a reduced benefit after 20 years of service. The amount of early retirement pension is the actuarial equivalent of the normal retirement benefit reduced by service at retirement over expected service at normal retirement.

If an officer is killed in the line of duty, then 100% of the salary is payable to the surviving spouse or children, if no spouse.

A survivor benefit of 50% of the member's pension is provided to the survivor spouse or children under 18.

The plan also provides a disability benefit. Upon total and permanent disability, a member will receive 75 percent of the monthly salary rate effective at the time of applying for disability benefits, offset by benefits under workers compensation, until normal retirement, at which time the employee receives their retirement benefit.

After each anniversary of retirement, the retirement benefit is adjusted annually to reflect the cost of living change in the preceding calendar year, based upon the increase in the Consumer Price Index of the U.S. Department of Labor for the Philadelphia area.

At December 31, 2025, the Plan's membership consisted of the following:

Number of Active Employees	13
Number of Person Receiving Benefits	11
Number of Vested Employees	6
Total	<u>30</u>

A. Summary of Significant Accounting Policies:

Basis of Accounting

The plan's policy is to prepare its financial statements on the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 13 PENSION PLANS (CONTINUED)

MUNICIPAL POLICE DEFINED BENEFIT PENSION PLAN (CONTINUED)

Valuation of Investments

Investments, which consist primarily of common stock and mutual funds, are reported at fair value. Quoted market prices are used to value investments. Shares of mutual funds are valued at the net asset value of shares held by the plan at year end.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

Administrative Expenses

The plan pays the administrative expenses.

Risks and Uncertainties

The plan provides for investment in a variety of investment funds. In general, investments are exposed to various risks, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of the investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of plan net position.

B. Funding Policy and Contributions

The plan is funded from contributions by all full time police officers, funds paid by the Commonwealth of Pennsylvania and by Borough contributions, if required.

Members were required to contribute at least five percent of compensation to the plan, but not more than 8%. Effective September 20, 2000 for any year in which it is determined by an actuarial valuation report prepared in accordance with the Municipal Plan Funding Standard and Recovery Act (Act 205) that the plan has a balance that is twenty-five percent (25%) in excess of the minimum amount needed to declare it actuarially sound, then the Borough Council could, on an annual basis by ordinance or resolution, reduce or eliminate payments into the pension fund by plan members. When required by the actuary in accordance with any such report, funding must resume as necessary to keep the balance at or over 25% in excess of the minimum needed for actuarial soundness, but member contributions will in such event remain within the parameters set forth above.

Employees contributed 5% for the year ended December 31, 2025. Employee contributions to the plan were \$94,752 for the year ended December 31, 2025.

C. Cash and Cash Equivalents

Custodial credit risk is the risk that in the event of a bank failure, the Borough's deposits may not be returned to it. The Borough does not have a deposit policy for custodial credit risk. The law provides that the Borough's Pension Trust funds may invest in any form or type of investment, financial instrument, or financial transaction if determined by the Borough to be prudent.

D. Investment Concentration

None of the Borough's non-uniformed plan investment concentrations exceeded 5%.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 13 PENSION PLANS (CONTINUED)

GASB STATEMENTS NO. 67 and NO. 68 – FINANCIAL REPORTING FOR PENSION PLANS (CONTINUED)

E. Actuarial Assumptions

The information presented in the required supplementary schedules was determined as part of the biennial actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows.

Valuation date	January 1, 2025 projected to December 31, 2025
Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed
Remaining amortization period	Zero
Asset valuation method	Market Value
Actuarial assumptions	
Investment rate of return	6.50%
Projected salary increases	4.25% average, including inflation
Inflation	3%
Retirement age	Normal retirement age
Mortality	2010 Public Safety Mortality Table with MP-2020

GASB STATEMENTS NO. 67 and NO. 68 – FINANCIAL REPORTING FOR PENSION PLANS

The Borough has adopted GASB Statement No. 67, *Financial Reporting for Pension Plans – An Amendment of GASB Statement No. 25* in 2014 and GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* in 2015. These Statements enhance the Borough's accounting and footnote disclosures and expand the Required Supplemental Information (RSI) data with new schedules. The Statements were issued to improve financial reporting by state and local government pension plans. The following provides information required to be disclosed under Statements No. 67 and 68 for both plans.

Plan Administration

Management of the Police Pension and Non-Uniform Plans is overseen by a Pension Committee under Ordinance 851. Per the Plan Document, the Pension Committee is comprised of nine members of Borough Council and a full time member of the Ambler Borough Police department. The duly appointed Borough Manager is designated as the chief administrative officer who has the discretion and authority to interpret the plan and to determine the eligibility and benefits of Participants and beneficiaries pursuant to the provisions of the plans. The Committee meets annually with the investment advisor to review the plan earning and investment policies. Management of the plan is overseen by Ambler Borough Council; however, Borough Council may delegate the following responsibilities:

- A) Council may appoint a subcommittee to review the performance of the investment manager and to review the Funds' compliance with Act 205.
- B) Council may assign the daily administrative operations of the Fund to the Borough Manager.
- C) Council may appoint a corporate trustee.
- D) Council may delegate other responsibilities as it deems appropriate.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 13 PENSION PLANS (CONTINUED)

Investment Policy

The Pension Fund Board is responsible for administering the investment policies of the plans and providing oversight for the management of the plans' assets. The investment strategy of the plans is to emphasize total return (defined as the aggregate return from capital appreciation and dividend and interest income). The investment policy requires that all plan assets be invested in liquid securities, defined as securities that can be transacted quickly and efficiently for the plan, with minimal impact on market price. The following was the plans' adopted asset allocation policy as of December 31, 2025:

<u>Asset Category</u>	<u>Target Asset Allocation</u>
Return-Seeking Assets	60%
Risk-Mitigating Assets	40%
Diversifying Assets	0%
	<u>100%</u>

Net Pension (Asset) Liability

The net pension (asset) liability of the plans for measurement date December 31, 2025, were as follows:

	<u>Non-Uniform Pension Plan</u>	<u>Police Pension Plan</u>	<u>Total</u>
Total Pension Liability	\$ 5,538,672	\$ 13,408,638	\$ 18,947,310
Plan Fiduciary Net Position	7,208,041	15,251,840	22,459,881
Net Pension Liability (Asset)	<u>\$ (1,669,369)</u>	<u>\$ (1,843,202)</u>	<u>\$ (3,512,571)</u>

The net pension (asset) liability of the plans for measurement date December 31, 2025 was allocated between Governmental and Business-Type Activities as follows:

Governmental Activities	\$ (3,034,351)
Business-Type Activities	
Water Fund	(373,238)
Sewer Fund	(104,982)
Total	<u>\$ (3,512,571)</u>

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 13 PENSION PLANS (CONTINUED)

GASB STATEMENTS NO. 67 and NO. 68 – FINANCIAL REPORTING FOR PENSION PLANS
(CONTINUED)

NON-UNIFORM PENSION PLAN

Changes in Net Pension Liability

	<u>Increase (Decrease)</u>		
	<u>Total Pension</u>	<u>Plan Fiduciary</u>	<u>Net Pension</u>
	<u>Liability</u>	<u>Net Position</u>	<u>Liability</u>
Balances at 12/31/24	\$ 6,165,079	\$ 6,605,942	\$ (440,863)
Changes for the Year			
Service Cost	56,771	-	56,771
Interest on Total Pension Liability	373,777	-	373,777
Difference between expected and actual experience	(473,145)	-	(473,145)
Changes in assumptions	(100,971)	-	(100,971)
Employer Contributions	-	35,051	(35,051)
Employee Contributions	-	18,203	(18,203)
Investment income (Loss)	-	1,191,675	(1,191,675)
Benefit payments, including employee refunds	(482,839)	(482,839)	-
Administrative expense	-	(159,991)	159,991
Net Changes	(626,407)	602,099	(1,228,506)
Balances at 12/31/25	\$ 5,538,672	\$ 7,208,041	\$ (1,669,369)

POLICE PENSION PLAN

Changes in Net Pension Liability

	<u>Increase (Decrease)</u>		
	<u>Total Pension</u>	<u>Plan Fiduciary</u>	<u>Net Pension</u>
	<u>Liability</u>	<u>Net Position</u>	<u>Liability</u>
Balances at 12/31/24	\$ 12,890,636	\$ 13,435,595	\$ (544,959)
Changes for the Year			
Service Cost	363,349	-	363,349
Interest on Total Pension Liability	806,191	-	806,191
Difference between expected and actual experience	464,445	-	464,445
Changes in assumptions	(406,135)	-	(406,135)
Employer Contributions	-	326,693	(326,693)
Employee Contributions	-	94,752	(94,752)
Investment income (Loss)	-	2,144,541	(2,144,541)
Benefit payments, including employee refunds	(709,848)	(709,848)	-
Administrative expense	-	(39,893)	39,893
Net Changes	518,002	1,816,245	(1,298,243)
Balances at 12/31/25	\$ 13,408,638	\$ 15,251,840	\$ (1,843,202)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rate of return for each major asset class are included in the pension plan's target asset allocation of December 31, 2025.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 13 PENSION PLANS (CONTINUED)

GASB STATEMENTS NO. 67 and NO. 68 – FINANCIAL REPORTING FOR PENSION PLANS (CONTINUED)

The plans have not had an experience study completed.

Asset Class	Estimated Long-Term Rates of Return
Cash and Cash Equivalents	2.0%
Domestic Equities	7.2%
Emerging Markets	6.0%
International Equities	7.9%
Fixed Income	4.1%

Discount Rate

The discount rate used to measure the total pension liability for both the Police and Non-Uniformed pension plans was 6.50%. The projection of cash flow to determine the discount rate assumed the contributions will be made at contractually required rates specified under Act 205. Act 205 requires full funding of the entry age normal cost plus plan expenses in addition to amortization of the unfunded liability to ultimately achieve a 100% funded status. Based on those assumptions, the pension plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on the pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability (asset) calculated using the discount rate of 6.50%, as well as what the plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%), or 1-percentage-point higher (7.50%) than the current rate:

	1% Decrease 5.50%	Current Discount Rate 6.50%	1% Increase 7.50%
Net Pension Liability (Asset) - Non-Uniform Pension Plan	\$ (1,141,347)	\$ (1,669,369)	\$ (2,121,953)
Net Pension Liability (Asset) - Police Pension Plan	\$ (17,246)	\$ (1,843,202)	\$ (3,341,119)

Rate of Return on Investments

The annual money-weighted rate of return on pension plan investments, net of pension plan investment expenses, for plan year 2025 was 15.71% for the Non-Uniform Pension Plan and 17.61% for the Police Pension Plan. The money-weighted rate of return expresses investment performance, net of expenses, adjusted for the changing amounts actually invested.

Deferred Outflows and Inflows of Resources

Total pension expense recognized by the Borough for the year ended December 31, 2025 was \$229,786 and \$(188,929) for the police and non-uniform plans, respectively.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 13 PENSION PLANS (CONTINUED)

GASB STATEMENTS NO. 67 and NO. 68 – FINANCIAL REPORTING FOR PENSION PLANS (CONTINUED)

At December 31, 2025, the Borough reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Governmental Activities</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and	\$ -	\$ (2,425,697)
Differences in assumptions	286,286	(25,863)
Differences in experience	712,175	(123,216)
	<u>\$ 998,461</u>	<u>\$ (2,574,776)</u>
 <u>Water Fund</u>	 <u>Deferred Outflows of Resources</u>	 <u>Deferred Inflows of Resources</u>
Net difference between projected and	\$ -	\$ (177,271)
Differences in assumptions	-	(8,104)
Differences in experience	-	(38,609)
	<u>\$ -</u>	<u>\$ (223,984)</u>
 <u>Sewer Fund</u>	 <u>Deferred Outflows of Resources</u>	 <u>Deferred Inflows of Resources</u>
Net difference between projected and	\$ -	\$ (49,861)
Differences in assumptions	-	(2,279)
Differences in experience	-	(10,860)
	<u>\$ -</u>	<u>\$ (63,001)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2026	\$ (134,434)
2027	(776,751)
2028	(545,378)
2029	(416,127)
2030	9,390
Thereafter	-
	<u>\$ (1,863,300)</u>

NOTE 14 NON-UNIFORMED DEFINED CONTRIBUTION PENSION PLAN

The Borough has a defined contribution plan covering all eligible employees hired subsequent to January 1, 2014. Employees may contribute to the plan between 3% and 5% of annual compensation. The Borough may contribute at a rate determined by the Borough Council at the beginning of each year. Borough employee members of the plan contributed \$52,105 in 2025. Plan contributions totaled \$87,804 from the Borough in 2025. These amounts are classified as payroll taxes and benefits within the functional expenses on the financial statements.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 15 POSTEMPLOYMENT BENEFITS

Plan Description

The Borough provides postemployment healthcare benefits, in accordance with Borough policies and collective bargaining agreements for Police employees. The plan is a single-employer defined benefit plan. Separate financial statements are not issued for the plan.

For police, the Borough will provide medical coverage to retired officers and their spouses at age fifty and ending at sixty-five years of age for all full time police officers employed by the Borough as of December 31, 2008. For retired officers hired on or after January 1, 2009, the Borough shall provide only single coverage from age fifty to sixty-five years of age. Subsequent to January 1, 2009, if an officer remarries after divorce or the spouse's death, the new spouse shall not be provided with post-retirement medical benefits.

The total OPEB liability of the plan for measurement date December 31, 2025, was as follows:

<u>Changes in Total OPEB Liability</u>	<u>Increase (Decrease)</u>		
	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Total OPEB Liability</u>
Balances at 12/31/24	\$ 5,798,999	\$ -	\$ 5,798,999
Changes for the Year			
Service Cost	222,926	-	222,926
Interest on Total Pension Liability	243,824	-	243,824
Changes in benefits	-	-	-
Difference between expected and actual experience	(539,168)	-	(539,168)
Changes in assumptions	-	-	-
Employer Contributions	-	91,710	(91,710)
Employee Contributions	-	-	-
Net investment income	-	-	-
Benefit payments, including employee refunds	(91,710)	(91,710)	-
Administrative expense	-	-	-
Other changes	-	-	-
Net Changes	(164,128)	-	(164,128)
Balances at 12/31/25	\$ 5,634,871	\$ -	\$ 5,634,871

Employer Contributions

The Borough's contributions are financed on a pay-as-you-go basis. The Borough pays for the full cost of the coverage. Contributions to the OPEB plan from the Borough were \$91,710 for the year ended December 31, 2025.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 15 POSTEMPLOYMENT BENEFITS (CONTINUED)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows or Resources Related to OPEB:

At December 31, 2025, the Borough reported a total OPEB liability of \$5,634,871. The total OPEB liability was measured as of January 1, 2024, and the total OPEB liability used to determine the total OPEB liability was determined by rolling forward the total OPEB liability as of January 1, 2024 to December 31, 2025.

For the year ended December 31, 2025, the Borough recognized OPEB expense of \$344,895. At December 31, 2025, the Borough reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 298,075	\$ (1,335,298)

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

2026	\$ (110,520)
2027	(155,152)
2028	(155,152)
2029	(155,153)
2030	(169,808)
Thereafter	(291,438)
	<u>\$ (1,037,223)</u>

Actuarial Assumptions

A summary of the actuarial assumptions used in the valuation is presented below:

- Investment Return – 4.08%
- Salary scale – 4.25% per annum, was assumed.
- Retirement Rates – Age 50 and 25 years of service for the police.
- RP-2000 Mortality Table (Blue Collar) with Scale BB.
- Medical Inflation – 8% in the first year gradually decreasing by 1% per year, to an ultimate rate of 5%.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 15 POSTEMPLOYMENT BENEFITS (CONTINUED)

Actuarial Methods

- Valuation of Obligations – The Entry Age Normal Method (level percentage of pay) was used.
- Valuation of Assets – Market Value of assets was used.

Covered employees at January 1, 2025:

Active	15
Retirees	2
	<u>17</u>

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the total OPEB liability of the Borough, calculated using the discount rate of 4.83%, as well as what the Borough's total OPEB liability would be if it were calculated using a discount rate that is 1-percent-point lower (2.83 percent) or 1-percent-point higher (5.83 percent) than the current rate:

	Sensitivity of the Total OPEB Liability to Changes in the Discount Rate		
	1% Decrease (3.83%)	Current Discount Rate (4.83%)	1% Increase (5.83%)
Total OPEB Liability	\$ 6,235,192	\$ 5,634,871	\$ 5,103,956

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates

The following presents the total OPEB liability of the Borough, calculated using current medical trend rate as well as what the Borough's total OPEB liability would be if it were calculated using a trend rate that is 1-percent-point lower or 1-percent-point higher than the current rate:

	Sensitivity of the Total OPEB Liability to Changes in the Discount Rate		
	1% Decrease	Current Medical Trend Rate	1% Increase
Total OPEB Liability	\$ 4,936,399	\$ 5,634,871	\$ 6,454,084

NOTE 16 NEW ACCOUNTING PRONOUNCEMENTS

Adoption of Governmental Accounting Standards Board (GASB) Statements

The Borough adopted the provisions of GASB Statement No. 102, *Certain Risk Disclosures*. The adoption of this statement has no effect on previously reported amounts.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 16 NEW ACCOUNTING PRONOUNCEMENTS (CONTINUED)

Pending GASB Pronouncements

The Governmental Accounting Standards Board has issued GASB Statement No. 103, *Financial Reporting Model Improvements*. This Statement is required to be adopted by the Borough for the year ending December 31, 2026.

The Governmental Accounting Standards Board has issued GASB Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement is required to be adopted by the Borough for the year ending December 31, 2026.

The Governmental Accounting Standards Board has issued GASB Statement No. 105, *Subsequent Events*. This Statement is required to be adopted by the Borough for the year ending December 31, 2027.

The effect of implementation of these Statements has not yet been determined.

NOTE 17 SUBSEQUENT EVENTS

The Borough has evaluated all subsequent events through the report issuance date of September XX, 2026 and is not aware of items that would require recognition or disclosure in the financial statements except for those described above.

REQUIRED SUPPLEMENTARY INFORMATION

BOROUGH OF AMBLER
REQUIRED SUPPLEMENTARY INFORMATION –
PENSION PLANS – SCHEDULES OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS CALCULATED IN ACCORDANCE
WITH GASB 68
LAST 10 FISCAL YEARS
DECEMBER 31, 2025
(UNAUDITED)

	Non-Uniform Pension Plan 2025	Police Pension Plan 2025	Non-Uniform Pension Plan 2024	Police Pension Plan 2024	Non-Uniform Pension Plan 2023	Police Pension Plan 2023	Non-Uniform Pension Plan 2022	Police Pension Plan 2022	Non-Uniform Pension Plan 2021	Police Pension Plan 2021
Total Pension Liability										
Service Cost	\$ 56,771	\$ 363,349	\$ 70,194	\$ 307,433	\$ 62,484	\$ 285,907	\$ 91,619	\$ 262,743	\$ 89,609	\$ 284,619
Interest	373,777	806,191	377,406	776,605	334,509	697,601	329,408	617,857	337,406	656,115
Benefit Payments	(482,839)	(709,848)	(414,856)	(523,068)	(346,972)	(480,834)	(362,710)	(463,873)	(306,493)	(448,808)
Difference Between Actual and Expected	(473,145)	464,445	(43,402)	(50,121)	453,396	668,632	41,421	3,305	(141,946)	(184,772)
Assumption Changes	(100,971)	(406,135)	-	-	415,026	521,641	-	-	116,734	299,645
Net Change in Total Pension Liability	(626,407)	518,002	(10,658)	510,849	918,443	1,692,947	99,738	420,032	95,310	606,799
Total Pension Liability - Beginning	6,165,079	12,890,636	6,175,737	12,379,787	5,257,294	10,686,840	5,157,556	10,266,808	5,062,246	9,660,009
Total Pension Liability - Ending (a)	<u>\$ 5,538,672</u>	<u>\$ 13,408,638</u>	<u>\$ 6,165,079</u>	<u>\$ 12,890,636</u>	<u>\$ 6,175,737</u>	<u>\$ 12,379,787</u>	<u>\$ 5,257,294</u>	<u>\$ 10,686,840</u>	<u>\$ 5,157,556</u>	<u>\$ 10,266,808</u>
Plan Fiduciary Net Position										
Contribution - Employer and State Aid	\$ 35,051	\$ 326,693	\$ 35,294	\$ 280,504	\$ 100,918	\$ 92,701	\$ 120,750	\$ 100,000	\$ 69,210	\$ 215,200
Contribution - Member	18,203	94,752	17,694	90,994	19,557	83,776	28,082	78,174	31,964	69,880
Investment Income (Loss)	1,191,675	2,144,541	860,830	1,714,745	751,888	1,624,580	(1,034,296)	(1,943,097)	856,387	1,634,365
Benefit Payments	(482,839)	(709,848)	(414,856)	(523,068)	(346,972)	(480,834)	(362,710)	(463,873)	(306,493)	(448,808)
Administrative Expense	(159,991)	(39,893)	(37,094)	(83,741)	(41,043)	(85,592)	(44,586)	(84,633)	(61,826)	(97,923)
Net Change in Plan Fiduciary Net Position	602,099	1,816,245	461,868	1,479,434	484,348	1,234,631	(1,292,760)	(2,313,429)	589,242	1,372,714
Plan Fiduciary Net Position - Beginning	6,605,942	13,435,595	6,144,074	11,956,161	5,659,726	10,721,530	6,952,486	13,034,959	6,363,244	11,662,245
Plan Fiduciary Net Position - End (b)	<u>\$ 7,208,041</u>	<u>\$ 15,251,840</u>	<u>\$ 6,605,942</u>	<u>\$ 13,435,595</u>	<u>\$ 6,144,074</u>	<u>\$ 11,956,161</u>	<u>\$ 5,659,726</u>	<u>\$ 10,721,530</u>	<u>\$ 6,952,486</u>	<u>\$ 13,034,959</u>
Net Pension Liability (Asset) (a-b)	<u>\$ (1,669,369)</u>	<u>\$ (1,843,202)</u>	<u>\$ (440,863)</u>	<u>\$ (544,959)</u>	<u>\$ 31,663</u>	<u>\$ 423,626</u>	<u>\$ (402,432)</u>	<u>\$ (34,690)</u>	<u>\$ (1,794,930)</u>	<u>\$ (2,768,151)</u>

(Continued)

BOROUGH OF AMBLER
REQUIRED SUPPLEMENTARY INFORMATION –
PENSION PLANS – SCHEDULES OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS CALCULATED IN ACCORDANCE
WITH GASB 68
LAST 10 FISCAL YEARS
DECEMBER 31, 2025
(UNAUDITED)

	Non-Uniform Pension Plan 2020	Police Pension Plan 2020	Non-Uniform Pension Plan 2019	Police Pension Plan 2019	Non-Uniform Pension Plan 2018	Police Pension Plan 2018	Non-Uniform Pension Plan 2017	Police Pension Plan 2017	Non-Uniform Pension Plan 2016	Police Pension Plan 2016
Total Pension Liability										
Service Cost	\$ 86,489	\$ 240,828	\$ 96,462	\$ 263,891	\$ 89,404	\$ 219,250	\$ 112,308	\$ 215,986	\$ 96,856	\$ 193,189
Interest	329,567	622,275	341,409	592,457	336,708	568,614	327,801	567,664	316,301	541,021
Benefit Payments	(341,345)	(396,181)	(251,533)	(322,904)	(226,881)	(622,523)	(221,842)	(263,271)	(221,658)	(348,029)
Difference Between Actual and Expected	20,881	16,933	(306,896)	(31,990)	(124,327)	(6,559)	(60,890)	(329,953)	(36,479)	(18,823)
Assumption Changes	-	-	-	-	-	-	-	-	-	203,617
Net Change in Total Pension Liability	95,592	483,855	(120,558)	501,454	74,904	158,782	157,377	190,426	155,020	570,975
Total Pension Liability - Beginning	4,966,654	9,176,154	5,087,212	8,674,700	5,324,705	8,515,918	5,009,951	8,325,492	4,699,911	7,754,517
Total Pension Liability - Ending (a)	\$ 5,062,246	\$ 9,660,009	\$ 4,966,654	\$ 9,176,154	\$ 5,399,609	\$ 8,674,700	\$ 5,167,328	\$ 8,515,918	\$ 4,854,931	\$ 8,325,492
Plan Fiduciary Net Position										
Contribution - Employer and State Aid	\$ 32,205	\$ 288,290	\$ 34,297	\$ 116,622	\$ 34,543	\$ 125,434	\$ -	\$ -	\$ 17,213	\$ -
Contribution - Member	60,880	70,168	32,155	71,851	29,271	57,290	37,765	-	43,835	-
Other Income	-	-	-	-	-	-	-	-	-	-
Net Investment Income (Loss)	704,577	1,293,419	1,010,941	1,757,347	(293,403)	(531,124)	615,455	1,263,839	385,800	648,519
Benefit Payments	(341,345)	(396,181)	(251,533)	(322,904)	(226,881)	(622,523)	(221,842)	(263,271)	(221,658)	(348,029)
Administrative Expense	(48,605)	(72,969)	-	-	(20,285)	(24,252)	(41,038)	(87,900)	(25,651)	(64,075)
Other	-	-	-	-	-	-	-	-	-	14,826
Net Change in Plan Fiduciary Net Position	407,712	1,182,727	825,860	1,622,916	(476,755)	(995,175)	390,340	912,668	199,539	251,241
Plan Fiduciary Net Position - Beginning	5,955,532	10,479,518	5,129,672	8,856,602	5,606,427	9,851,777	5,216,087	8,939,109	5,016,548	8,687,868
Plan Fiduciary Net Position - End (b)	\$ 6,363,244	\$ 11,662,245	\$ 5,955,532	\$ 10,479,518	\$ 5,129,672	\$ 8,856,602	\$ 5,606,427	\$ 9,851,777	\$ 5,216,087	\$ 8,939,109
Net Pension Liability (Asset) (a-b)	\$ (1,300,998)	\$ (2,002,236)	\$ (988,878)	\$ (1,303,364)	\$ 269,937	\$ (181,902)	\$ (439,099)	\$ (1,335,859)	\$ (361,156)	\$ (613,617)
Plan Fiduciary Net Position as a Percentage of Total Pension	125.70%	120.73%	119.91%	114.20%	95.00%	102.10%	108.50%	115.69%	107.44%	107.37%
Covered Payroll	\$ 1,107,801	\$ 1,426,446	\$ 1,022,504	\$ 1,438,308	\$ 1,172,396	\$ 1,169,711	\$ 1,448,998	\$ 1,084,947	\$ 1,432,148	\$ 1,040,716
Net Pension Liability (Asset) as a Percentage of Covered Payroll	-117.44%	-140.37%	-96.71%	-90.62%	23.02%	-15.55%	-30.30%	-123.13%	-25.22%	-58.96%

BOROUGH OF AMBLER
REQUIRED SUPPLEMENTARY INFORMATION –
PENSION PLANS – SCHEDULES OF EMPLOYER
CONTRIBUTIONS, INVESTMENT RETURNS
LAST 10 FISCAL YEARS
DECEMBER 31, 2025
(UNAUDITED)

Schedule of Employer Contributions						
	Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a Percentage of Covered Payroll
Non-Uniform Pension Plan	2016	17,213	17,213	-	1,432,148	1.20%
Non-Uniform Pension Plan	2017	-	-	-	1,448,998	-
Non-Uniform Pension Plan	2018	-	29,271	-	1,172,396	2.50%
Non-Uniform Pension Plan	2019	-	34,297	-	1,022,504	3.35%
Non-Uniform Pension Plan	2020	-	32,205	-	1,107,801	2.91%
Non-Uniform Pension Plan	2021	-	69,210	-	1,059,790	6.53%
Non-Uniform Pension Plan	2022	-	120,750	-	913,082	13.22%
Non-Uniform Pension Plan	2023	-	100,918	-	565,432	17.85%
Non-Uniform Pension Plan	2024	-	35,294	-	582,738	6.06%
Non-Uniform Pension Plan	2025	-	35,051	-	600,847	5.83%
Police Pension Plan	2016	-	-	-	1,040,716	0.00%
Police Pension Plan	2017	-	-	-	1,084,947	-
Police Pension Plan	2018	-	125,434	-	1,169,711	10.72%
Police Pension Plan	2019	-	116,622	-	1,438,308	8.11%
Police Pension Plan	2020	-	288,290	-	1,426,446	20.21%
Police Pension Plan	2021	-	215,200	-	1,431,614	15.03%
Police Pension Plan	2022	-	100,000	-	1,560,760	6.41%
Police Pension Plan	2023	-	92,701	-	1,691,861	5.48%
Police Pension Plan	2024	-	280,504	-	1,798,398	15.60%
Police Pension Plan	2025	-	326,693	-	1,906,658	17.13%

Schedule of Investment Returns

Annual Money Weighted Rate of Return, Net of
Investment Expense

<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
16.66%	13.50%	12.81%	-17.13%	14.20%
<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
10.89%	18.20%	-6.10%	11.70%	7.69%

Notes to Schedule: Numbers represent the average Annual Money Weighted Rate of Return, Net of Investment Expense, of the Police and Non-Uniform Pension Plans.

BOROUGH OF AMBLER
REQUIRED SUPPLEMENTARY INFORMATION –
OPEB – SCHEDULE OF CHANGES IN PLAN'S NET OPEB LIABILITY
LAST 10 FISCAL YEARS*
DECEMBER 31, 2025
(UNAUDITED)

	2025	2024	2023	2022	2021	2020	2019	2018
Service Cost	\$ 222,926	\$ 259,471	\$ 204,921	\$ 286,049	\$ 306,098	\$ 262,202	\$ 217,726	\$ 212,897
Interest	243,824	186,553	190,792	126,797	122,817	141,108	143,959	145,418
Difference between projected and actual experience	(539,168)	(84,407)	193,687	(1,307,151)	(1,157)	230,409	595,945	(359,611)
Benefit Payments	(91,710)	(51,253)	(49,347)	(52,500)	(39,016)	(29,564)	(44,546)	(47,308)
Net Change in Total OPEB Liability	(164,128)	310,364	540,053	(946,805)	388,742	604,155	913,084	(48,604)
Net OPEB Obligation, Beginning of Year	\$ 5,798,999	\$ 5,488,635	\$ 4,948,582	5,895,387	5,506,645	4,902,490	3,989,406	4,038,010
Net OPEB Obligation, End of Year	\$ 5,634,871	\$ 5,798,999	\$ 5,488,635	\$ 4,948,582	\$ 5,895,387	\$ 5,506,645	\$ 4,902,490	\$ 3,989,406
Covered Payroll	\$ 1,452,773	\$ 1,798,398	\$ 1,455,265	\$ 1,446,143	\$ 1,431,614	\$ 1,519,742	\$ 1,438,308	\$ 1,305,028
Net OPEB Liability as a Percentage of Covered Payroll	387.87%	322.45%	377.16%	342.19%	411.80%	362.34%	340.85%	305.70%

Notes to Schedule: The discount rate changed from 4.08% in 2024 to 4.83% in 2025.

Valuation Date: January 1, 2024 projected to December 31, 2025.

Methods and Assumptions:

Actuarial cost method	Entry Age Normal Percentage of Pay
Medical inflation rate	8% increase in the first year, decreasing by 1% per year to an ultimate rate of 5%
Asset valuation method	Market Value
Inflation	3%
Wage inflation	3.50%
Salary Increases	4.25%, average, including inflation
Long-term investment rate of return	4.08% (12/31/2024 Bond Buyer Municipal Bond Index AA) 4.83% (12/31/2025 Bond Buyer Municipal Bond Index AA)
Retirement age	Age 50 and 25 years of service
Mortality	RP-2000 Mortality Table (Blue Collar) with Scale BB

* Schedules are intended to show information for 10 years. Additional years will be disclosed as they become available, in future years.

BOROUGH OF AMBLER
REQUIRED SUPPLEMENTARY INFORMATION –
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

	Original	Final	Actual	Variance with Final Budget Pos (Neg)
Revenues				
Taxes	\$ 4,308,400	\$ 4,308,400	\$ 4,329,837	\$ 21,437
Intergovernmental	1,361,800	1,361,800	361,987	(999,813)
Licenses and Permits	151,800	151,800	152,547	747
Fines, Forfeits and Costs	95,000	95,000	66,902	(28,098)
Charges for Services	313,500	313,500	287,621	(25,879)
Interest	128,000	128,000	133,855	5,855
Miscellaneous	103,200	103,200	192,288	89,088
Total Revenues	6,461,700	6,461,700	5,525,037	(936,663)
Expenditures				
General	791,500	791,500	900,033	(108,533)
Protection to Persons and Property	3,513,700	3,513,700	3,656,156	(142,456)
Public Works - Highways, Streets & Parking	2,697,100	2,697,100	912,168	1,784,932
Culture and Recreation	61,900	61,900	4,928	56,972
Community Development	12,000	12,000	51,665	(39,665)
Debt Service	58,800	58,800	217,908	(159,108)
Total Expenditures	7,135,000	7,135,000	5,742,858	1,392,142
Excess (Deficit) of Revenues Over Expenditures	(673,300)	(673,300)	(217,821)	455,479
Other Financing Sources (Uses)				
Proceeds from Capital Assets Sale	-	-	11,200	11,200
Transfers In (Out)	673,300	673,300	-	(673,300)
Total Other Financing Sources (Uses)	673,300	673,300	11,200	(662,100)
Net Change in Fund Balances	\$ -	\$ -	\$ (206,621)	\$ (206,621)
Fund Balance - Beginning of Year			4,895,865	
Fund Balance - End of Year			\$ 4,689,244	

Notes to Budgetary Comparison Schedule:

EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Community Development	(39,665)
Debt Service	(159,108)
General	(108,533)
Protection to Persons and Property	(142,456)

The excess expenditures were funded by the Borough's available fund balance.

BOROUGH OF AMBLER
REQUIRED SUPPLEMENTARY INFORMATION –
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
REFUSE FUND
YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

	Original	Final	Actual	Variance with Final Budget Pos (Neg)
Revenues				
Interest	\$ 3,700	\$ 3,700	\$ 4,959	\$ 1,259
Charges for Services	953,000	953,000	950,730	(2,270)
Miscellaneous	800	800	760	(40)
Total Revenues	957,500	957,500	956,449	(1,051)
Expenditures				
Public Works	794,800	794,800	873,227	(78,427)
Total Expenditures	794,800	794,800	873,227	(78,427)
Excess (Deficit) of Revenues Over Expenditures	162,700	162,700	83,222	(79,478)
Other Financing Sources (Uses)				
Transferred In (Out)	(162,700)	(162,700)	-	162,700
Total Other Financing Sources (Uses)	(162,700)	(162,700)	-	162,700
Net Change in Fund Balances	\$ -	\$ -	\$ 83,222	\$ 83,222
Fund Balance - Beginning of Year			766,803	
Fund Balance - End of Year			\$ 850,025	
EXCESS OF EXPENDITURES OVER APPROPRIATIONS				
Public Works		(78,427)		

The excess Public Works expenditures were funded by the Borough's available fund balance.

OTHER SUPPLEMENTARY INFORMATION

BOROUGH OF AMBLER
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2025

	Nonmajor Special Revenue Funds						Total Nonmajor Funds
	Street Lighting Fund	Fire Fund	Recreation Fund	Revolving Loan Fund	Highway	Debt Service	
<u>Assets</u>							
Cash and Cash Equivalents	\$ 34,452	\$ 32,850	\$ 396,889	\$ 183,872	\$ 313,036	\$ 289,250	\$ 1,250,349
Accounts Receivable, Net	8,084	-	-	230,000	-	-	238,084
Due From Other Funds	-	77	62	-	-	-	139
Prepaid Expenses	-	6,559	-	-	-	-	6,559
Total Assets	<u>\$ 42,536</u>	<u>\$ 39,486</u>	<u>\$ 396,951</u>	<u>\$ 413,872</u>	<u>\$ 313,036</u>	<u>\$ 289,250</u>	<u>\$ 1,495,131</u>
<u>Liabilities and Fund Balance</u>							
Liabilities							
Accounts Payable	\$ 175	\$ -	\$ 5,320	\$ -	\$ -	\$ -	5,495
Due to Other Funds	39,967	-	-	-	-	-	39,967
Total Liabilities	<u>40,142</u>	<u>-</u>	<u>5,320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,462</u>
Fund Balances							
Nonspendable	-	6,559	-	-	-	-	6,559
Restricted	2,394	32,927	391,631	413,872	313,036	289,250	1,443,110
Total Fund Balances	<u>2,394</u>	<u>39,486</u>	<u>391,631</u>	<u>413,872</u>	<u>313,036</u>	<u>289,250</u>	<u>1,449,669</u>
Total Liabilities and Fund Balances	<u>\$ 42,536</u>	<u>\$ 39,486</u>	<u>\$ 396,951</u>	<u>\$ 413,872</u>	<u>313,036</u>	<u>\$ 289,250</u>	<u>\$ 1,495,131</u>

BOROUGH OF AMBLER
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2025

	Nonmajor Special Revenue Funds						Total Nonmajor Funds
	Street Lighting Fund	Fire Fund	Recreation Fund	Revolving Loan Fund	Highway Fund	Debt Service	
Revenues							
Taxes	\$ 61,345	\$ 258,051	\$ 198,697	\$ -	\$ -	\$ -	\$ 518,093
Intergovernmental	-	-	-	-	169,539	-	169,539
Interest	284	664	2,767	136,022	2,248	1,874	143,859
Miscellaneous	-	-	150	-	43,582	-	43,732
Total Revenues	61,629	258,715	201,614	136,022	215,369	1,874	875,223
Expenditures							
General	50,286	-	2,982	80,000	-	-	133,268
Protection to Persons and Property	-	241,656	-	-	-	-	241,656
Public Works	-	-	-	-	321,765	-	321,765
Culture and Recreation	-	-	115,430	-	-	-	115,430
Total Expenditures	50,286	241,656	118,412	80,000	321,765	-	812,119
Excess (Deficit) of Revenues Over Expenditures	11,343	17,059	83,202	56,022	(106,396)	1,874	63,104
Fund Balances (Deficit) - Beginning of Year	(8,949)	22,427	308,429	357,850	419,432	287,376	1,386,565
Fund Balances - End of Year	\$ 2,394	\$ 39,486	\$ 391,631	\$ 413,872	\$ 313,036	\$ 289,250	\$ 1,449,669

BOROUGH OF AMBLER
 COMBINING STATEMENT OF PLAN NET POSITION
 FIDUCIARY FUNDS
 DECEMBER 31, 2025

	Component Unit - Pension Trust Funds		Total
	Police	Non-Uniformed Employees	
Assets			
Cash and Cash Equivalents	\$ 112,172	\$ 64,825	\$ 176,997
Accrued Income	4,194	2,289	6,483
Investments:			
Domestic Equities - Stocks	6,236,572	3,072,954	9,309,526
Mutal Funds - Equity	3,690,413	1,835,720	5,526,133
Mutual Funds - Fixed Income	5,208,489	2,232,253	7,440,742
Total Assets	<u>\$ 15,251,840</u>	<u>\$ 7,208,041</u>	<u>\$ 22,459,881</u>
Net Position Restricted for Pensions	<u>\$ 15,251,840</u>	<u>\$ 7,208,041</u>	<u>\$ 22,459,881</u>

BOROUGH OF AMBLER
 COMBINING STATEMENT OF CHANGES IN PLAN NET POSITION
 FIDUCIARY FUNDS
 YEAR ENDED DECEMBER 31, 2025

	Component Unit - Pension Trust Funds		Total
	Police	Non-Uniformed Employees	
Additions			
Contributions:			
Plan Members	\$ 94,752	\$ 18,203	\$ 112,955
Employer	326,693	35,051	361,744
Total Contributions	421,445	53,254	474,699
Investment Earnings			
Net Depreciation in Fair Value of Investments	2,144,541	1,191,675	3,336,216
Total Investment Earnings	2,144,541	1,191,675	3,336,216
Less Investment Expense	(39,893)	(159,991)	(199,884)
Net Investment Earnings	2,104,648	1,031,684	3,136,332
Total Additions	2,526,093	1,084,938	3,611,031
Deductions			
Benefits	709,848	482,839	1,192,687
Total Deductions	709,848	482,839	1,192,687
Changes in Net Position	1,816,245	602,099	2,418,344
Net Position - Beginning of Year	13,435,595	6,605,942	20,041,537
Net Position - End of Year	\$ 15,251,840	\$ 7,208,041	\$ 22,459,881

BOROUGH OF AMBLER

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE CODE OF THE BOROUGH OF AMBLER BY AMENDING CHAPTER 24 [TAXATION, SPECIAL], PART 1 [REAL ESTATE TAX], BY CREATING SECTIONS 104 [ALTERNATIVE COLLECTOR], 105 [INTEREST CHARGED], 106 [REASONABLE CHARGES, EXPENSES AND FEES], AND 107 [ENABLING] TO CREATE A PENALTY, INTEREST AND FEE SCHEDULE FOR COLLECTION OF DELINQUENT REAL ESTATE TAXES

CERTIFICATION

I, KYLE DETWEILER, BEING DULY SWORN ACCORDING TO LAW, DEPOSE AND SAY THAT I AM THE BOROUGH MANAGER IN AMBLER BOROUGH, MONTGOMERY COUNTY, PA AND THAT ATTACHED HERETO IS A TRUE AND COMPLETE CORRECT COPY OF ORDINANCE NO. _____.

Kyle Detweiler, Borough Manager
_____, 2026

ENACTED: _____

BOROUGH OF AMBLER

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE CODE OF THE BOROUGH OF AMBLER BY AMENDING CHAPTER 24 [TAXATION, SPECIAL], PART 1 [REAL ESTATE TAX], BY CREATING SECTIONS 104 [ALTERNATIVE COLLECTOR], 105 [INTEREST CHARGED], 106 [REASONABLE CHARGES, EXPENSES AND FEES], AND 107 [ENABLING] TO CREATE A PENALTY, INTEREST AND FEE SCHEDULE FOR COLLECTION OF DELINQUENT REAL ESTATE TAXES

WHEREAS, The Borough Council of Ambler Borough is duly empowered by the Pennsylvania Borough Code, 8 Pa.C.S. § 101 *et seq.*, to enact certain regulations relating to the public health, safety and welfare of the residents of Ambler Borough;

WHEREAS, it is necessary and prudent for Ambler Borough to recover promptly its levied and unpaid delinquent real estate taxes, and if necessary, to accomplish such recovery through legal proceedings; and

WHEREAS, the Municipal Claims and Tax Liens Act, 53 P.S. §7101, *et seq.* (the “MCTLA”), authorizes the addition of interest, costs, charges, expenses and fees, including reasonable attorney fees, to the total payable with respect to unpaid taxes; and

WHEREAS, The Borough Council of Ambler Borough has determined that it is in the best interest of all taxpayers and residents to enforce the payment of delinquent real estate taxes; and

WHEREAS, The Borough Council of Ambler Borough has determined that the addition of interest, costs, charges, expenses and fees to the total payable with respect to unpaid taxes is reasonable and just

NOW, THEREFORE, IT IS HEREBY ENACTED AND ORDAINED by the Ambler Borough Council that the Borough’s Code is amended as follows:

SECTION 1. **Amendment To Chapter 24 [Taxation, Special], PART 1 [REAL ESTATE TAX], by Creating Sections 104 [Alternative Collector], 105 [Interest Charged] 106 [Reasonable Charges, Expenses and Fees], and 107**

**[Enabling] to Create a Penalty, Interest and Fee Schedule
for Collection of Delinquent Real Estate Taxes**

The Code of the Borough of Ambler, Chapter 24 [Taxation, Special], Part 1 [Real Estate Tax], by Creating Sections 104 [Alternative Collector], 105 [Interest Charged], 106 [Reasonable Charges, Expenses and Fees], and 107 [Enabling] to Create a Penalty, Interest and Fee Schedule for Collection of Delinquent Real Estate Taxes as follows:

Chapter 24 [Taxation, Special]

§ 24-104 Alternative Collector.

In addition to the authorization for the collection of taxes and institution of tax sales authorized by the Real Estate Tax Sales Law (“RETSL”), 72 P.S. §5860.201 et seq, the Montgomery County Tax Claim Bureau is appointed as alternative collector and is authorized and directed to file liens for existing delinquent real estate taxes with the Prothonotary of Montgomery County in accordance with the provisions of the Municipal Claims and Tax Liens Act, 53 P.S. §7101, et seq.

§ 24-105 Interest Charged.

In accordance with the MCTLA and RETSL, interest shall be charged on taxes so returned from and after but not before the first day of the month following the return. Interest shall be charged at the rate of nine per centum (9%) per annum.

§ 24-106 Reasonable Charges, Expenses and Fees.

Pursuant to Section 7106 of the MCTLA, it is hereby established that the reasonable charges, expenses and fees incurred in the collection of any delinquent account under the MCTLA are hereby fixed at five percent (5%) of the total amount of the delinquent taxes (including interest and penalties), and that additional reasonable attorney’s fees incurred in the collection of any delinquent taxes shall be fixed at one percent (1%) of the total amount of the delinquent taxes (including interest and penalties), and that said charges for attorney’s fees and for all charges, expenses and fees set forth herein, shall be paid to the County of Montgomery through the Montgomery County Tax Claim Bureau in lieu of payment of commission pursuant to Section 207 of RETSL.

§ 24-107 Enabling.

The proper officials of the Borough of Ambler are hereby authorized and empowered to take such additional action as they may deem necessary or appropriate to implement this Ordinance.

SECTION 3. Repeal and Ratification.

All ordinances or parts of ordinances inconsistent herewith or in conflict with any of the specific terms enacted hereby, to the extent of said inconsistencies or conflicts, are hereby specifically repealed. Any other terms and provisions of the Borough's Code unaffected by this Ordinance are hereby reaffirmed and ratified.

SECTION 4. Severability.

Should any section, paragraph, sentence, clause, or phrase in this Ordinance be declared unconstitutional or invalid for any reason, the remainder of the Ordinance shall not be affected thereby and shall remain in full force and affect, and for this reason the provisions of this Ordinance shall be severable.

SECTION 5. Effective Date.

This Ordinance shall become effective immediately after enactment.

ORDAINED AND ENACTED this _____ day of _____ 2026, by the Borough Council of Ambler.

**AMBLER BOROUGH
BOROUGH COUNCIL**

[Seal]

NANCY ROECKER COATES, *Council President*

Attested by:

Kyle Detweiler, *Borough Manager*



BOROUGH OF AMBLER

131 Rosemary Avenue
Ambler, PA 19002

We Want To Hear From You!

Ambler Borough is updating its comprehensive plan. The plan provides a vision for the borough's development over the next 20 years.

The Ambler Borough Planning Commission invites you to a public open house to review draft comprehensive plan goals and share your feedback on Ambler's future. The draft goals are the result of extensive community input gathered throughout the comprehensive planning process.

**Join us on September 22,
from 6:00 to 8:00 p.m. at Ambler Borough Hall**

If you cannot attend, you may view the posters and share feedback by scanning the QR code or visiting www.surveymonkey.com/r/AmblerCP between September 22-27.



For more information, please visit www.boroughofambler.org or contact our Community Planner, Tim Konetchy, AICP: timothy.konetchy@montgomerycounty.gov



BOROUGH OF AMBLER

131 Rosemary Avenue
Ambler, PA 19002

iQueremos Saber De Usted!

El municipio de Ambler está actualizando el plan integral. El plan da una visión para el desarrollo del municipio durante el próximo 20 años.

La Comisión de Planificación del Borough de Ambler le invita a un evento público (open house) para ver los objetivos propuestos del plan urbano y dar su opinión del futuro de la vecindad. Los objetivos propuestos del plan reflejan los comentarios de la comunidad que fueron recibidos en el proceso de planificación.

**Acompáñenos el 22 de septiembre,
6:00-8:00 p.m., en el edificio del municipio**

Si usted no puede asistir, puede ver las encuestas y compartir sus opiniones en línea al escanear el código QR o visitar www.surveymonkey.com/r/AmblerCP entre el 22 y el 27 de septiembre



Para obtener más información, visite www.boroughofambler.org o contacte Tim Konetchy, AICP, planificador: timothy.konetchy@montgomerycountypa.gov

550 E. Swedesford Road, Suite 140
Wayne, Pennsylvania 19087
United States
www.ghd.com



Our ref: 12697884

Privileged and Confidential

August 17, 2026

Jarrett Evans
Superintendent / MIPP Coordinator
Ambler Wastewater Treatment Plant
131 Rosemary Avenue
Ambler, Pennsylvania 19002-4476

Proposed Scope of Work and Cost Estimate for Work Plan Development

Dear Jarrett:

GHD Services Inc. (GHD) is pleased to provide this proposal to Borough of Ambler Wastewater Treatment Plant (the Borough) located in Ambler Borough, Montgomery County, Pennsylvania for preparation of three Work Plans in support of compliance with NPDES Permit No. PA0026603, effective July 1, 2025. This proposal is based on an email request from William Brown of Herbert, Rowland & Grubic, Inc. dated July 17, 2026, and follow up discussions with William Brown and Jeff Morgan of Sc Engineers, on August 3, 2026. According to Part C, V and VI of the NPDES permit, the facility can submit Work Plans to perform Site-Specific Criteria Studies (SSCS) for total copper and total aluminum, respectively. These site-specific criteria are used by the Pennsylvania Department of Environmental Protection (PADEP) to develop Water Quality-Based Effluent Limitations.

This proposed Scope of Work is to develop three Work Plans to collect data required to compute a site-specific criterion for total copper and a site-specific criterion for total aluminum. For total copper, in accordance with 25 PA Code § 93.8d the Biotic Ligand Model (BLM) must be used to derive SSC for copper. Due to the on-going concerns with implementation of the BLM documented in a letter to PADEP dated June 29, 2026, from William Brown, the Borough has requested two Work Plans for SSCS for total copper: one Work Plan based on the BLM and one Work Plan based on the Water Effect Ratio (WER) assessment. The WER will also be performed for total aluminum, which is a permit requirement for an SSCS.

1. Scope of Work

The scope of work includes preparing three Work Plans to conduct SSCS: one for total copper using a BLM assessment, one for total copper using a WER assessment, and one for total aluminum using a WER assessment. The total aluminum Work Plan will follow standard guidance recommended by the U.S. Environmental Protection Agency¹ and will use methods previously applied to derive an aluminum WER. The total copper WER Work Plan will follow standard U.S. EPA guidance which have been previously applied¹². Because U.S. EPA has not issued guidance for applying the BLM in an SSCS, and PADEP provides only

¹ USEPA. 1994. Interim Guidance on Determination and Use of Water-Effect Ratios for Metals. EPA Office of Water, Washington D.C. Report EPA-823-B-94-001.

² USEPA. 2001. Streamlined Water-Effect Ratio Procedure for Discharges of Copper. EPA-822-R-01-005, March 2001.



limited direction in its draft implementation guidance³, GHD will review methodologies used by states that have developed BLM-based copper water quality criteria, including Idaho⁴ and Iowa⁵, along with relevant site-specific factors.

Elements that will be described in each Work Plan as appropriate include:

- Purpose and regulatory basis
- Wissahickon Creek watershed setting
- Project objectives
- Candidate monitoring locations
- Analytical parameters and frequency of sample collection (which are more extensive for the BLM assessment)
- Laboratory bioassays (only required for WER assessment)
- Field, laboratory, and QA/QC methods
- Brief description of data handling particularly as it applies to the BLM

2. Cost Estimate

For cost purposes the above scope of work is divided into three tasks as defined in the table below. GHD estimates a total cost of \$22,500 USD. This work will be performed on a time and materials basis and consistent with GHD's attached standard Terms and Conditions. The budget reflects a 20% discount on GHD's standard fiscal year 2026 rates and assumes up to 60 hours of technical effort and 2 hours for project meetings/call with the Ambler project team.

Cost Estimate for Preparation of Work Plans

Task Number	Work Plan	Cost (USD)
1	Aluminum - WER	6,000
2	Copper - WER	6,000
3	Copper - BLM	10,500
Total Cost		22,500

3. Schedule

GHD will commence the preparation of the Work Plans upon receipt of a Purchase Order from the Borough, or other written approval consistent with the Borough practices. GHD anticipates that it will take approximately two (2) months to complete the three tasks and provide draft Work Plans to the Borough for review.

³ PADEP, 2025. Draft Copper BLM Implementation Procedure. Office of Water Programs Bureau of Clean Water.

⁴ Idaho DNR. 2017. Implementation guidance of the Idaho copper criterion for aquatic life: using the biotic ligand model.

⁵ Iowa DNR. 2016. Implementation Procedures for the Site-Specific Application of Copper Biotic Ligand Model (BLM).

4. Closing

GHD appreciates the opportunity to submit this proposal to the Borough and looks forward to working with you. If you find this proposal acceptable, please provide a written approval via execution of the attached terms and conditions. GHD will invoice monthly as effort is incurred. Please do not hesitate to contact us if you require further information or clarification regarding this proposal.

Regards,



Francis Ramacciotti
Principal / Senior Risk Assessor

+1 215 853-3281
francis.ramacciotti@ghd.com

FCR/mk



William A. Schew, PhD
Senior Risk Assessor

+1 610 646-7471
William.schew@ghd.com



Professional Services Agreement (US)

Reference no: 12697884

This Professional Services Agreement (hereinafter "Agreement") is effective this 22 day of May 2026, ("Effective Date") between GHD Services Inc., a Delaware corporation (hereinafter "GHD") and Borough of Ambler (hereinafter "Client") (which are collectively referred to as the "Parties" or individually as a "Party"). In consideration of the mutual promises set forth herein, the Parties agree as follows:

1. Scope of work.

GHD shall perform the services set forth in the Scope of Work which is attached hereto as Exhibit "A". It is understood that the Scope of Work will be based on facts known and laws in place at the time of execution of this Agreement. Each Party will promptly inform the other in writing if facts are discovered that indicate that this Agreement or Scope of Work may need to be modified. If there is a change in law or project assumptions which materially affect either Party's obligations hereunder, upon receiving or providing the notice described above, the Parties shall execute an amendment which will include, at a minimum, a description of the proposed modifications and their effect on the scope, fees, and timelines specified in the Scope of Work (an "Amendment").

2. Changes in the services.

- a. Except for additional services required due to the fault of GHD, any change to the scope, schedule, extent, or character of the services shall be set forth in a written Amendment which is agreed upon and signed by GHD and Client.
- b. Unless otherwise provided herein, GHD shall not be required to perform any additional services unless the Amendment sets forth the scope of the additional services and any adjustment in compensation for, and/or the time to perform, such additional services.
- c. GHD shall also be entitled to an Amendment setting forth an equitable adjustment to its compensation, based on standard rates for professional services and expenses, if any information provided by, or on behalf of, Client is not complete and/or accurate or, as a result of the services performed hereunder, GHD or any GHD employees are required to give evidence before, or provide any information to, a court or other competent authority.
- d. GHD shall have no liability for any delay, and the services completion date shall be extended by the equivalent time, associated with Client's delay in executing an Amendment.

3. Payment for services.

- a. For services rendered on a time plus expense basis:
 - i. The fees will be in accordance with the fee schedule set forth in the Scope of Work. GHD's rates stated in the fee schedule are subject to revision on a periodic basis, following notice to Client. Personnel rates are all-inclusive, including overhead and profit.
 - ii. GHD shall be reimbursed for all reasonable expenses actually incurred in connection with the services, plus reasonable markup as specified in the Scope of Work, plus reasonable travel and living expenses of GHD staff; communication and technology charges; printing and reproduction costs; photographic expenses; advertising for bids; special delivery and express charges; and costs of providing and maintaining site offices, supplies, and equipment.
 - iii. For services performed or goods supplied by GHD's subcontractors, Client shall pay GHD for the cost of such services or goods plus markup, as specified in the Scope of Work.
- b. For services rendered on a lump sum, unit price, or fixed fee basis, Client shall pay GHD for services that are rendered on a percentage complete or task complete basis as specified in the Scope of Work. The fees are all-inclusive, including overhead and profit, and apply to all labor.

- c. Unless otherwise agreed, GHD will invoice Client monthly for services completed. Payment of GHD invoices shall be due upon receipt by Client. Invoices not paid within thirty (30) calendar days shall be subject to an assessed interest charge of eighteen percent (18%) per annum or the highest amount allowed by law, whichever is less. If Client disputes an invoice, Client shall notify GHD in writing within thirty (30) calendar days of the invoice date identifying the cause of the dispute and paying that portion of the invoice not in dispute. Failure of Client to notify GHD of any disputed amounts within the specified time shall deem the invoice accepted by Client. Interest shall not accrue on any disputed amount.
- d. GHD reserves the right without penalty to suspend performance of services in the event Client fails to pay all amounts which are not subject to a bona fide dispute within forty-five (45) calendar days from the invoice date. All suspensions shall extend the completion date of any affected project commensurately unless otherwise agreed to by the Parties.

4. Insurance.

GHD agrees to carry throughout the term of this Agreement insurance policies of the following types and with the following limits, unless otherwise agreed in writing, and will provide certificates of insurance upon request to evidence such insurance:

- a. Workers' compensation – statutory;
- b. Employers' liability - \$1,000,000 per accident/disease/employee (US);
- c. Automobile liability – \$1,000,000 combined single limit;
- d. Commercial general liability – \$1,000,000 per occurrence and \$2,000,000 in aggregate; and
- e. Professional liability – \$1,000,000 per claim and \$2,000,000 in aggregate.

5. Documents and data.

- a. Client shall be responsible for, and GHD may rely upon, the accuracy and completeness of all requirements, instructions, reports, data, documents, site information, and other information furnished by Client to GHD pursuant to this Agreement ("Client Data"). Client warrants that it owns all rights to, or otherwise has rights to use and disclose, Client Data required to meet Client obligations set forth herein. Client agrees to grant and hereby grants to GHD a non-exclusive, royalty-free license to use Client Data and perform all acts with respect to Client Data as necessary to perform the Scope of Work. GHD shall have no obligation to validate the content of Client Data for content, accuracy, usability or for any other purpose.
- b. Client acknowledges that project or site information previously provided by Client (or by a third party on Client's behalf) to GHD personnel not engaged in the provision of the services hereunder shall not be deemed to have been provided to or known by GHD personnel that are engaged in the provision of the services hereunder.
- c. Client shall review any reports, plans, designs, drawings, specifications, bids, proposals, and any other work prepared or furnished by GHD under this Agreement (the "Work Product") before it is finalized. Client shall make decisions within a reasonable time and carry out its other responsibilities in a timely manner so as not to delay the services. Client shall give prompt written notice to GHD whenever Client observes or otherwise becomes aware of any failure by GHD to provide services that meet the standard of care established in this Agreement.
- d. At the request of GHD, Client shall provide GHD with the following information (which shall also be considered "Client Data") to the extent such information is in Client's possession and is pertinent to the Scope of Work, as determined by GHD:
 - i. all criteria and full information as to Client's requirements; copies of all design and construction standards which Client will require to be included in GHD's work; copies of Client's standard terms, conditions, and related documents for GHD to include in bidding documents, when applicable; and
 - ii. any other available information pertinent to the project, including, without limitation, reports and data relative to previous designs or investigations; environmental, geological, and geotechnical conditions of the project site and all surrounding area at or adjacent to the project site; and insofar as such information is not available, Client agrees to pay GHD for the reasonable cost of obtaining the same such information.
- e. If applicable to the Scope of Work, Client shall be responsible for providing information, to the extent such information is within Client's possession, (which shall also be considered "Client Data") regarding the location of all known subsurface structures at the project site including but not limited to pipes, tanks, sewer, and utilities (power, phone, cable, gas, water, etc.).

- f. If the Scope of Work includes subsurface digging, drilling, or other invasive work, upon GHD's review of Client Data, if any, and compliance with any notice requirements to all utilities concerning the possible location of underground utilities, and following any on-site marking or notification in writing to GHD from such utilities, in addition to other indemnity provisions in this Agreement, to the extent not prohibited by law, Client shall release GHD from and defend, indemnify, and hold GHD harmless from and against all costs, liability, loss, and expense whatsoever (including, without limitation, consequential or indirect damages, attorneys' fees, court costs, and expenses) arising out of the subsurface work, to the extent such work causes or contributes to: (i) any disruption of service to users or damage for business interruption, production losses, or loss of revenues, profits, data or use; (ii) any damage to or destruction of any subsurface structure; (iii) any injury or damage to property or injury to or the death of any persons; (iv) any other damage, loss, or liability whatsoever; or (v) the assertion or filing of any claim, cause of action, or judgment whatsoever relating to such matters, unless such damage results from GHD's negligence, recklessness, or willful misconduct.
- g. Client agrees that GHD may use Client Data to add insight, analytics, and data science to the services and/or to provide or suggest additional solutions or services to Client. Client acknowledges and agrees GHD may store Client Data on a cloud computing service (e.g., Microsoft Azure, Amazon Web Services, etc.) and which may be transmitted to or stored outside the County or origin, subject to applicable laws.
- h. Client acknowledges and agrees that GHD may obtain and aggregate technical and other data related to the services that is: (i) is anonymized and presented in a way which does not reveal Client's identity; and (ii) may be combined with historical or recent data and information of other clients or additional data sources ("Aggregated Data"). Client agrees that all right, title, and interest in Aggregated Data, including all intellectual property rights, are hereby assigned to and owned solely by GHD. GHD may reproduce, distribute, display, make publicly available, and otherwise use the Aggregated Data for any business purpose, during and after the term of this Agreement.

6. Confidentiality.

During the term of this Agreement and for a period of two (2) years thereafter (and in the case of trade secrets, until such time as the trade secret no longer qualifies for protection as such under applicable law). GHD shall not disclose any Confidential Information relating to Client to any third parties other than employees, subcontractors, or agents of GHD without the prior written consent of Client, except as required by applicable law, regulation, or legal process, or as may be required by emergency situations. "Confidential Information" includes, without limitation, whether received from or on behalf of the Client, whether marked or not; (i) any information constituting a trade secret under applicable law, (ii) non-technical information relating to the past, present or future business affairs of the Client such as pricing, margins, marketing plans and strategies, finances, financial and accounting data and information, suppliers, customers, customer lists, purchasing data, future business plans, (iii) technical information including patent, copyright, trade secret, and other proprietary information. In the event GHD is requested pursuant to, or required by applicable law, regulation, or legal process to disclose any Confidential Information, GHD will notify Client of the circumstances requiring such disclosure and will refrain from such disclosure for the maximum period of time allowed by law so that Client may seek a protective order or other appropriate remedy to protect the Confidential Information. This provision shall not apply to data or information which (i) is or becomes part of the public domain other than as a result of disclosure by GHD; (ii) was acquired by GHD independently from third parties not under any obligation to Client to keep such data and information confidential; (iii) was in GHD's possession prior to disclosure of the same by Client; or (iv) has been independently developed by GHD, or its employees, subcontractors, or agents.

7. Independent contractor and subcontracting.

The Parties acknowledge and agree that GHD shall be an independent contractor and shall have responsibility for and control over the means of providing the services. GHD shall have the right to use subcontractors as GHD deems necessary to assist in the performance of the services. GHD shall not be required to employ any subcontractor that is unacceptable to GHD.

8. Site access and safety.

Client shall provide right of entry and safe access and necessary permissions for GHD, its representatives, and its subcontractors to perform the services. GHD shall only be responsible for the activities of its own employees and agents on a project site with respect to safety. GHD, its representatives, and its subcontractors will comply with all reasonable known security, health, and safety requirements of the project site owner, as well as those of Client with respect to Client's facilities, which may be imposed upon GHD as a condition of its right of entry. If access to the project site is required to perform the services and such access does not comply with applicable Client approved safety plans, regulations, and/or laws, GHD may, at its sole discretion, suspend services until such violations are remedied.

9. Hazards, materials, and samples.

- a. Unless otherwise stated in the Scope of Work, GHD shall have the primary responsibility of determining if known or potential health or safety hazards exist on or near the project site upon which the services are to be performed by GHD or its subcontractors. Client warrants that it will make full and accurate written disclosure as to any hazardous, radioactive, or toxic substance, or any irritant, contaminant, pollutant, or otherwise dangerous substance or condition ("Hazardous Conditions") which Client knows or has reason to believe exist at the project site prior to the commencement of the services.
- b. If Hazardous Conditions are discovered by GHD during the performance of the services which it could not have reasonably discovered prior to the commencement of the services and if the existence of such Hazardous Conditions materially changes the nature or performance of the services or responsibilities at the project site, Client and GHD shall execute an Amendment to address such changes. If the Parties are unable to agree on an Amendment within thirty (30) calendar days, the Agreement may be terminated by GHD in accordance with the termination provisions of this Agreement. The Parties expressly agree that, unless otherwise specified in the Scope of Work, the discovery of the presence of mold, asbestos, or lead-based paint will constitute a changed condition enabling GHD in its sole discretion to terminate its provision of services if GHD and Client are unable to renegotiate the Scope of Work in a timely manner. GHD will notify Client as soon as practicable should GHD encounter unanticipated hazardous or suspected hazardous materials or conditions.
- c. GHD and Client recognize and agree that GHD has neither created nor contributed to the existence of any Hazardous Conditions at the project site, and as such, GHD has no responsibility in relation to the presence of any such Hazardous Conditions. Accordingly, in the event of any claim against GHD arising out of any actual or alleged Hazardous Conditions on a project site, Client agrees to defend, indemnify, and hold GHD harmless from such claim(s) against GHD or its employees, agents, directors, officers, or subcontractors, unless such claims arise out of the gross negligence or willful misconduct of GHD. This indemnity obligation shall cover, without limitation, any claims against or liability of GHD in relation to preexisting conditions on the project site, any statutory liability, and/or any strict liability under any federal, state, provincial, and/or local environmental laws alleging or asserting, without limitation, that GHD, by virtue of status as an owner, operator, handler, generator, arranger, transporter, treater, storer, or disposer, is liable for any Hazardous Conditions.
- d. In the event GHD performs sampling on behalf of Client, GHD shall preserve such samples obtained from the project site as it deems necessary for the project, but not longer than 45 calendar days after the issuance of any document that includes data obtained from such samples. GHD shall arrange for the disposal of samples containing hazardous materials on behalf of Client, which may consist of returning the samples to the project site, and Client agrees to pay GHD for the cost of returning or disposing of such samples. Samples shall remain the property of Client, and ultimate responsibility for their disposal shall remain with Client. Unless otherwise stated in the Scope of Work, GHD shall not assume title to any samples taken on behalf of Client.

10. Standard of care.

GHD represents that the services shall be performed in a manner consistent with the level of care and skill ordinarily exercised by members of GHD's profession practicing under similar circumstances at the same time and in the same locality. No warranties, guaranties, or representations of any kind, either express or implied, are included or intended by this Agreement or in any proposal, contract, report, opinion, or other document in connection with this project. Upon receipt of notice from Client, GHD shall promptly correct, without additional compensation, any services which fail to conform to the standard of care established in this Section.

11. Indemnity and liability.

- a. Subject to the limitations of Section 11(d) and Section 11(e) below, GHD agrees to indemnify and hold harmless Client (including its officers, directors and employees) from and against losses, damages, liabilities, and expenses (including reasonable legal fees, court costs, and costs of investigation) to the proportionate extent caused by: (i) the failure of GHD to comply in material respects with federal, state, provincial and/or local laws and regulations applicable to the services; (ii) a breach by GHD of this Agreement; or (iii) the negligence or willful misconduct on the part of GHD in performing the services.

- b. Subject to the limitations of Section 11(d) and Section 11(e) below, Client agrees to indemnify and hold harmless GHD (including its parents, subsidiaries, affiliates, and the officers, directors, employees, agents, subcontractors, and any successors or assigns) from and against losses, damages, liabilities, and expenses (including reasonable legal fees, court costs, and costs of investigation) to the proportionate extent caused by: (i) a breach by Client of this Agreement; (ii) the negligence or willful misconduct of Client; or (iii) any condition existing at the project site prior to the arrival of GHD of which GHD had no actual knowledge and over which GHD had no control.
- c. The indemnification commitments in this Agreement do not include a defense obligation by the indemnitor unless such obligation is expressly stated.
- d. TO THE MAXIMUM EXTENT PERMITTED BY LAW, FOR ANY DAMAGE CAUSED BY NEGLIGENCE, INCLUDING ERRORS, OMISSIONS, OR OTHER ACTS; OR FOR ANY DAMAGES BASED IN CONTRACT; OR FOR ANY OTHER CAUSE OF ACTION; GHD'S LIABILITY, INCLUDING THAT OF ITS EMPLOYEES, AGENTS, DIRECTORS, OFFICERS, AND SUBCONTRACTORS, SHALL BE STRICTLY LIMITED TO THE LESSER OF THE AGREEMENT VALUE OR \$1,000,000. NOTWITHSTANDING THE PRECEDING SENTENCE, IF THE AGREEMENT VALUE IS LESS THAN \$50,000, GHD'S LIABILITY SHALL BE LIMITED TO \$50,000.

CLIENT'S LIABILITY TO GHD (NOT INCLUDING PAYMENT OBLIGATIONS), INCLUDING THAT OF ITS EMPLOYEES, AGENTS, DIRECTORS, OFFICERS, AND CONTRACTORS, WILL BE LIMITED TO \$1,000,000.

THE LIMITATIONS IN THIS PARAGRAPH SHALL NOT APPLY TO DAMAGE RESULTING FROM THE GROSS NEGLIGENCE OR WILLFUL MISCONDUCT OF THE PARTY CAUSING SUCH DAMAGE.

- e. IN NO EVENT SHALL EITHER PARTY BE LIABLE TO THE OTHER UNDER THIS AGREEMENT OR OTHERWISE FOR ANY CONSEQUENTIAL, SPECIAL, INDIRECT, INCIDENTAL, OR PUNITIVE DAMAGES, AND/OR DAMAGES RESULTING FROM BUSINESS INTERRUPTION OR THE LOSS OF PROFITS, REVENUE, OPPORTUNITY, ANTICIPATED SAVINGS, USE, DATA AND/OR GOODWILL. THIS MUTUAL WAIVER IS APPLICABLE, WITHOUT LIMITATION, TO ALL DAMAGES CONTEMPLATED IN THIS SECTION 11(E) THAT MIGHT OTHERWISE BE INCLUDED WITHIN A PARTY'S INDEMNIFICATION OBLIGATIONS.

12. Intellectual property.

- a. GHD's Work Product is deemed to be instruments of service and GHD shall retain ownership and property interests therein, however, GHD hereby grants Client, upon Client's payment to GHD of amounts properly due under this Agreement, a non-exclusive, non-transferable, non-sublicensable, license to use the Work Product or make and retain copies for information and reference, to effectuate to the purpose contemplated by the Scope of Work. Any reuse or modification of the Work Product without written verification or adaptation by GHD for the specific purpose intended will be at Client's sole risk and without liability to GHD and Client agrees to defend, indemnify, and hold harmless GHD from all claims, damages, losses, and expenses including attorneys' fees or other costs arising out of or resulting from Client's such unauthorized use.
- b. Client acknowledges that inventions, works, products, software, copyrights, patents, derivative works, trade secrets, trademarks and service marks (including all goodwill), domain names, social media sites, moral rights, publicity rights, and privacy rights and any other materials which were created, conceived, or reduced to practice prior to or independently of this Agreement by GHD, and trade secrets, know how, methodology, and processes of GHD whether or not related to the Scope of Work (hereinafter the "Background IP") shall remain the property of GHD. To the extent that any Background IP is incorporated into the Work Product and on the condition that Client has fully paid GHD for the Work Product, GHD hereby grants Client a limited, nonexclusive, nontransferable, perpetual, irrevocable, royalty-free, paid-up, license to utilize the Background IP solely with respect to the purpose contemplated by the Scope of Work.

13. Termination.

- a. Client will have the right to terminate this Agreement at any time with or without cause, based solely on Client's convenience, provided that GHD is provided thirty (30) calendar days advance written notice of the termination. Client shall pay GHD for all services performed and expenses incurred prior to the effective date of termination, including but not limited to costs to cancel or suspend subcontracts, and other related close-out costs.

- b. GHD may terminate its obligations pursuant to this Agreement under the following circumstances:
 - i. In the event of a breach or default of any obligation by Client, except non-payment of disputed amounts, or as otherwise provided for in this Agreement;
 - ii. If GHD is unable, for any reason beyond its control, including, without limitation, a Force Majeure event, to perform its obligations pursuant to this Agreement in a safe, lawful, or professional manner; or
 - iii. In the event Client (i) ceases to do business in the normal course, (ii) becomes or is declared insolvent or bankrupt, (iii) is the subject of any proceeding related to its liquidation or insolvency or (iv) makes an assignment for the benefit of creditors.
- c. If either circumstance described in Section 13(b)(i) or 13(b)(ii) above occurs, GHD shall notify Client of pertinent conditions and recommend appropriate action. If within thirty (30) calendar days of such notice the circumstances described in Section 13(b)(i) or 13(b)(ii) above have not been remedied or cured, GHD may terminate this Agreement hereunder. In the event of termination, GHD shall be paid for services performed prior to the effective date of termination plus reasonable termination expenses.

14. Dispute resolution.

Both Parties agree in good faith to attempt to resolve amicably, without litigation, any dispute arising out of or relating to this Agreement or the work to be performed hereunder. Following notification of a dispute, the Parties shall have five (5) business days from the date of notification to begin negotiations and fifteen (15) business days from the notification date to complete negotiations, unless otherwise agreed in writing. If any dispute cannot be resolved through direct discussions, the Parties agree to endeavor to settle the dispute by mediation. The Parties shall have forty-five (45) business days within which to commence the first mediation session following the conclusion of their good faith negotiations or expiration of the time within which to negotiate. Either Party may make a written demand for mediation, which demand shall specify the facts of the dispute. The matter shall be submitted to a mediator mutually selected by the Parties. The mediator shall hear the matter and provide an informal nonbinding opinion and advice in order to help resolve the dispute. The mediator's fee shall be shared equally by the Parties. If the dispute is not resolved through mediation, the matter may be submitted to the judicial system in the courts of general jurisdiction where the project site is located. IN ANY ACTION, SUIT, OR PROCEEDING BROUGHT BY ANY PARTY AGAINST ANY OTHER PARTY, THE PARTIES EACH KNOWINGLY AND INTENTIONALLY, TO THE GREATEST EXTENT PERMITTED BY APPLICABLE LAW, HEREBY ABSOLUTELY, UNCONDITIONALLY, IRREVOCABLY AND EXPRESSLY WAIVES FOREVER TRIAL BY JURY. For the avoidance of doubt, GHD's statutory or other right, if any, to file a lien for Client's nonpayment will not be conditioned upon or subject to the dispute resolution rules contained in this Section.

15. Records and audit.

Client shall have the right, upon reasonable advance notice, to audit records associated with the services performed and the charges invoiced to Client pursuant to this Agreement. Client's right to audit shall not extend to proprietary information or the profit margin and composition of GHD's fees, except for that portion of the services priced on a cost reimbursable basis. Such records shall be open to inspection and audit by authorized representatives of Client during normal business hours at the place where such records are kept until the completion or termination of this Agreement and for a minimum of 3 years thereafter. GHD shall require its subcontractors to similarly maintain records and to permit the inspection and audit of such records by Client upon similar conditions and time periods.

16. Force majeure.

If either Party is rendered unable, wholly or in part, by Force Majeure (as defined below) to carry out its obligations under this Agreement, other than the obligation to pay funds due, that Party shall give the other Party prompt written notice of the Force Majeure with reasonably full particulars thereof. Thereupon, the obligations of the Party giving notice, so far as they are affected by the Force Majeure, shall be suspended during, but not longer than, the continuance of the Force Majeure. The affected Party shall use all reasonable diligence to remove or remedy the Force Majeure as quickly as possible, except that this requirement shall not require the settlement of strikes, lockouts, or other labor difficulty. The term "Force Majeure" as used in this Agreement shall mean an Act of God, natural events, labor, civil or industrial disturbance, pandemic, governmental or legislative actions, or orders of any court or agency having jurisdiction of the Party's actions, unavailability of equipment, personnel, or information, and any other cause which is not reasonably within the control of the Party claiming suspension.

17. Notice.

Notices pertaining to this Agreement shall be in writing and deemed to have been duly given if delivered in person, by prepaid overnight express delivery service, or by registered or certified mail with postage prepaid and return receipt requested, or when sent by email and upon the receipt by the sending party of written confirmation by the receiving party, provided, however, that an automated email confirmation of delivery or read receipt shall not constitute such confirmation, to the respective Party's authorized representative identified below, or at such other address as may be changed by either Party by giving written notice thereof to the other:

	GHD	Client
Attention:	Jeffrey Lambert	Jarrett Evans
Address:	45 Farmington Valley Dr, Plainville, CT 06062	131 Rosemary Ave, Ambler, PA 19002
Email:	Jeffrey.Lambert@ghd.com	awwtpsupt@borough.ambler.pa.us
Telephone:	+1 860 747-8245	215-628-9457

18. Miscellaneous.**a. Third party beneficiaries.**

This Agreement does not and is not intended to confer any rights or remedies upon any person other than the Parties.

a. Municipal advisor rule.

GHD's services do not include serving as a "municipal advisor" or advising Client or any other entity in any manner regarding municipal financial products or municipal securities.

b. Reliance.

GHD's Work Product shall not be relied upon, and Client shall not allow GHD's Work Product to be relied upon, by any third party entity or person without GHD's prior written consent, which shall be granted only if such third party requests and is granted the right to rely prior to the commencement of the services and such third party has (i) executed GHD's standard form reliance agreement and (ii) paid any fees specified in the Scope of Work. Client will indemnify and hold harmless GHD against any claim by, or liability to, a third party arising from reliance on the Work Product in violation of this Section.

c. Waiver.

No failure or delay by either Party in exercising any right, power, or privilege hereunder will operate as a waiver thereof, nor will any single or partial exercise of any such right, power, or privilege preclude any other or further exercise thereof.

d. Successors and assignment.

Neither Party may assign, sublet, or transfer any rights under or interest (including, but without limitation, monies that are due or may become due) in this Agreement without the written consent of the other Party. The obligations of the Parties under this Agreement will not terminate upon any attempted assignment that violates this Agreement. Any assignment or attempted assignment violating this Agreement is void. Notwithstanding the preceding provisions of this Section, Client hereby agrees that this Agreement may be assigned to another entity within the GHD group of companies that will be directly or indirectly wholly owned by GHD Group Limited (a "Related Entity"). Any such Related Entity shall assume all GHD's liabilities, duties, and obligations in, to, and under this Agreement, which assignment may be effected without any prior notice or action on the part of GHD provided that GHD shall give notice of such assignment to Client as soon as reasonably practicable. Client agrees to execute and deliver any documents as may be reasonably requested to evidence consent to such assignment.

e. Conflict of Interest.

GHD and its Related Entities are engaged by a wide variety of clients, some of whom may be competitors, suppliers, or customers of Client, or other parties with conflicting legal and/or business interests to Client, including, without limitation, in relation to the services provided to Client by GHD. In accordance with applicable professional standards, and except as set out below, GHD will not use any confidential information regarding Client in connection with its engagements with other clients and will establish safeguards to manage conflicts, which may include, in GHD's reasonable discretion, the use of separate personnel and data access controls. Client further agrees that GHD may, in its sole discretion, disclose the fact or general nature of its engagement for Client to (i) internally to Related Entities in order to check against potential conflicts of interest, and (ii) to the extent reasonably required in order to obtain the

consent of another entity or individual for GHD to act for such entity or individual, or for Client, in connection with this Agreement or any future engagement.

f. Severability and survival.

The Parties agree that, in the event one or more of the provisions or a portion thereof of this Agreement should be declared void or unenforceable, the remaining provisions shall not be affected and shall continue in full force and effect. The Parties also agree that the obligations and representations which by their nature are intended to survive the termination of this Agreement, including but not limited to those pertaining to indemnification, limitations of liability, and intellectual property, shall survive the termination of this Agreement.

g. Governing law.

This Agreement shall be governed by the laws of the State in which the project site is located.

h. No Construction or adverse inference.

The Parties have been provided an opportunity to negotiate the terms of this Agreement. The terms and conditions contained therein shall not be construed in favor of or against any Party.

i. Language preference.

It is the express wish of the Parties that this Agreement and all related documents, including notices and other communications, be drawn up in the English language only. Il est la volonté expresse des parties que cette Entente et tous les documents s'y rattachant, incluant les avis et les autres communications, soient rédigés et signés en anglais seulement.

j. Authority to sign.

Each of the persons signing below on behalf of any Party hereby represents and warrants that they are signing with full and complete authority to bind the Party on whose behalf they are signing to every term of this Agreement. This Agreement may be executed in counterparts, each of which will be deemed an original and which together will constitute one and the same instrument.

k. Entire agreement.

This Agreement, including all attached Exhibits and documents referenced in those Exhibits, constitute the complete and final agreement between GHD and Client regarding the subject matter hereof. This Agreement supersedes all prior or contemporaneous communications, representations, undertakings, or understandings of the Parties, whether oral or written, relating to the services and subject matter of this Agreement, except to the extent that such prior communications have explicitly been incorporated into the Agreement or one of the attached Exhibits. Modifications of this Agreement shall not be binding unless made in writing and signed by an authorized representative of each Party.

In witness whereof, GHD and Client have caused this Agreement to be executed by their duly authorized representatives as of the Effective Date.

GHD
GHD Services
Inc.

Client

Jeffery Lambert
Business Group Leader

Jarrett Evans
Superintendent / MIPP Coordinator



EASTERN ENVIRONMENTAL CONTRACTORS, INC.
GENERAL – MECHANICAL – ELECTRICAL

COSTARS-016-187

Borough of Ambler
 122 East Butler Avenue
 Ambler, PA 19002

8/24/2026

Attn: Jarrett Evans

Re: Proposal for the repair of the trickling filter stair grating support

Mr. Evans,

We are pleased to submit the following proposal for the trickling filter stair grating repair work located at the Ambler WWTP. Our scope of work includes the following:

1. Supply a boom lift for accessing and repairing stair support angles.
2. Supply labor as required to remove grating sections where support angles are to be repaired.
3. Reweld the reused grating support angles.
4. Paint reused support angles with cold galvanizing paint.
5. Reinstall reused grating.
6. Provide labor and equipment as required to complete the items listed in our scope of work.
7. Provide continuous insurance coverage for the duration of the project.

Items NOT included are as follows:

1. Bonds unless otherwise noted in the scope of supply.
2. Permits.
3. Licenses.
4. Business prevailing taxes.
5. Third party inspection services or testing.
6. Overtime labor.
7. Factory services unless otherwise noted in the scope of supply.
8. Hazardous waste removal and or disposal.
9. SCADA modifications and or programming.
10. Tank and line dewatering and or cleaning.
11. Sales tax.
12. By-pass pumping systems and or temporary utilities.
13. Engineering and surveying.
14. Painting and or labeling.



EASTERN ENVIRONMENTAL CONTRACTORS, INC.
GENERAL – MECHANICAL – ELECTRICAL

The total cost for the trickling filter stair grating repair work located at the Ambler WWTP is Sixteen Thousand One Hundred (\$16,100.00) dollars.

General Notes:

1. Work will take approximately 1 week.
2. Payment terms are net thirty (30) days from the date of the monthly invoice with no retainage withheld.
3. Our standard terms and conditions apply, see attached Eastern Environmental Contractors' Standard Terms and Conditions.
4. Pricing to remain valid for thirty (30) days from the date of this proposal.

If you have any questions or require any additional information, please do not hesitate to contact us.

Sincerely,

Andrew D. Carl

Accepted by Purchaser:

Printed Name: _____

Signature: _____

Title: _____

Date: _____

Purchase Order Number (If required): _____



EASTERN ENVIRONMENTAL CONTRACTORS, INC.

GENERAL – MECHANICAL – ELECTRICAL

EASTERN ENVIRONMENTAL CONTRACTOR'S STANDARD TERMS AND CONDITIONS

1. ACCEPTANCE. The proposal of **Eastern Environmental Contractors, Inc.** ("SELLER"), as well as these terms and conditions of sale (collectively the "Agreement"), constitutes SELLER's contractual offer of goods and associated services, and PURCHASER's acceptance of this offer is expressly limited to the terms of the Agreement. The scope and terms and conditions of this Agreement represent the entire offer by SELLER and supersede all other solicitations, discussions, agreements, understandings, and representations between the parties. Any scope or terms and conditions included in PURCHASER's acceptance/purchase order that are in addition to or different from this Agreement are hereby rejected.

2. DELIVERY. Any statements relating to the date of shipment of the Products (as defined below) represent SELLER's best estimate, but is not guaranteed, and SELLER shall not be liable for any damages due to late delivery. The Products shall be delivered to the delivery point or points in accordance with the delivery terms stated in SELLER's proposal. If such delivery is prevented or postponed by reason of Force Majeure (as defined below), SELLER shall be entitled at its option to tender delivery to PURCHASER at the point or points of manufacture, and in default of PURCHASER's acceptance of delivery to cause the Products to be stored at such a point or points of manufacture at PURCHASER's expense. Such tender, if accepted, or such storage, shall constitute delivery for all purposes of this agreement. If shipment is postponed at request of PURCHASER, or due to delay in receipt of shipping instructions, payment of the purchase price shall be due on notice from SELLER that the Products are ready for shipment. Handling, moving, storage, insurance, and other charges thereafter incurred by SELLER with respect to the Products shall be for the account of PURCHASER and shall be paid by PURCHASER when invoiced. Delivery by SELLER of the Products shall constitute acceptance of the Products by PURCHASER, unless written notice of defect or nonconformity is received by SELLER within thirty (30) days of SELLER's delivery of the Products. Unless PURCHASER's documentation provides otherwise.

3. TITLE AND RISK OF LOSS. SELLER shall retain the fullest right, title, and interest in the Products to the extent permitted by applicable law, including a security interest in the Products, until the full purchase price has been paid to SELLER. The giving and accepting of drafts, notes and/or trade acceptances to evidence the payments due shall not constitute or be construed as payment to pass SELLER's interests until said drafts, notes and/or trade acceptances are paid in full. Risk of loss shall pass to PURCHASER at the delivery point.

4. PAYMENT TERMS. PURCHASER agrees to pay SELLER thirty (30) days from the date of the invoice with no retainage withheld from the SELLER. Payment in the amount of ninety 90% must be received prior to any startup services being provided. SELLER reserves the right to ship the Products and be paid for such on a pro rata basis, as shipped. If payments are not made by the due date, interest at a rate of the maximum permitted by law per month, calculated daily, shall apply from the due date for payment. PURCHASER is liable to pay SELLER's legal fees and all other expenses in respect of enforcing or attempting to enforce any of SELLER's rights relating to a breach or threatened breach of the payment terms by PURCHASER. In the event of nonpayment SELLER reserves the further right to seek compensation from any third party in possession of the Products.

5. TAXES. Unless otherwise specifically provided in SELLER's quotation/proposal; PURCHASER shall pay and/or reimburse SELLER, in addition to the price, for all sales, use and other taxes, excises and charges which SELLER may pay or be required to pay to any government directly or indirectly in connection with the production, sale, transportation, and/or use by SELLER or PURCHASER, of any of the Products or services dealt with herein (whether the same may be regarded as personal or real property). PURCHASER agrees to pay all property and other taxes which may be levied, assessed, or charged against or upon any of the Products on or after the date of actual shipment, or placing into storage for PURCHASER's account.

6. MECHANICAL WARRANTY. Solely for the benefit of PURCHASER, SELLER warrants that new equipment and parts manufactured by it and provided to PURCHASER (collectively, "Products") shall be free from defects in material and workmanship. The warranty period shall be twelve (12) months from startup of the equipment not to exceed eighteen (18) months from the earliest of the notice of readiness to ship or the actual shipment. If any of SELLER's Products fail to comply with the foregoing warranty, SELLER shall repair or replace free of charge to PURCHASER, EX WORKS SELLER's FACTORIES or other location that SELLER designates, any Product or parts thereof returned to SELLER, which examination shall show to have failed under normal use and service operation by PURCHASER within the Warranty Period; provided, that if it would be impracticable for the Product or part thereof to be returned to SELLER, SELLER will send a representative to PURCHASER's job site to inspect the Product. If it is determined after inspection that SELLER is liable under this warranty to repair or replace the Product or part thereof, SELLER shall bear the transportation costs of (a) returning the Product to SELLER for inspection or sending its representative to the job site and (b) returning the repaired or replaced Products to PURCHASER; however, if it is determined after inspection that SELLER is not liable under this warranty, PURCHASER shall pay those costs. For SELLER to be liable with respect to this warranty, PURCHASER must make its claims to SELLER with respect to this warranty in writing no later than thirty (30) days after the date PURCHASER discovers the basis for its warranty claim and in no event more than thirty (30) days after the expiration of the Warranty Period. In addition to any other limitation or disclaimer with respect to this warranty, SELLER shall have no liability with respect to any of the following: (i) failure of the Products, or damages to

them, due to PURCHASER's negligence or willful misconduct, abuse or improper storage, installation, application or maintenance (as specified in any manuals or written instructions that SELLER provides to the PURCHASER); (ii) any Products that have been altered or repaired in any way without SELLER's prior written authorization; (iii) The costs of dismantling and reinstallation of the Products; (iv) any Products damaged while in transit or otherwise by accident; (v) decomposition of Products by chemical action, erosion or corrosion or wear to Products or due to conditions of temperature, moisture and dirt; or (vi) claims with respect to parts that are consumable and normally replaced during maintenance such as filter media, filter drainage belts and the like, except where such parts are not performing to SELLER's estimate of normal service life, in which case, SELLER shall only be liable for the pro rata cost of replacement of those parts based on SELLER's estimate of what the remaining service life of those parts should have been; provided, that failure of those parts did not result from any of the matters listed in clauses (i) through (v) above. With regard to third-party parts, equipment, accessories or components not of SELLER's design, SELLER's liability shall be limited solely to the assignment of available third-party warranties. **THE PARTIES AGREE THAT ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE AND MERCHANTABILITY, WHETHER WRITTEN, ORAL, OR STATUTORY, ARE EXCLUDED TO THE FULLEST EXTENT PERMISSIBLE BY LAW.** All warranties and obligations of SELLER shall terminate if PURCHASER fails to perform its obligations under this Agreement including but not limited to any failure to pay any charges due to SELLER. SELLER's quoted price for the Products is based upon this warranty. Any increase in warranty obligation may be subject to an increase in price.

7. CONFIDENTIAL AND PROPRIETARY INFORMATION. All nonpublic or proprietary information and data furnished to PURCHASER hereunder, including but not limited to price, size, type, design and other technical or business information relating to the Products is the sole property of SELLER and submitted for PURCHASER's own confidential use solely in connection with this Agreement and is not to be made known or available to any third party without SELLER's prior written consent.

8. DRAWINGS AND TECHNICAL DOCUMENTATION. When PURCHASER requests to approve drawings before commencement of manufacture, shipment may be delayed if approved drawings are not returned to SELLER within fourteen (14) days of receipt by PURCHASER of such drawings for approval. SELLER will furnish only general arrangement, general assembly, and if required, wiring diagrams, erection drawings, installation, and operation-maintenance manuals for SELLER's equipment (in English language). SELLER will supply one (1) electronic copy of drawings and operating instructions. Electronic files, if requested from SELLER, will be provided in pdf, jpg or tif format only.

9. GENERAL INDEMNITY. Subject to the limitations of liabilities of the parties set forth in this Agreement, each party shall protect and indemnify the other party, its parent and their respective officers, directors, employees, and agents, from and against all claims, demands and causes of action asserted by, or in favor of, any entity to the extent of the indemnifying party's negligence or willful misconduct in connection with the performance of this agreement.

10. DEFAULT, TERMINATION. If PURCHASER becomes insolvent, commits an act of bankruptcy or defaults in the performance of any term or condition of this Agreement, the entire unpaid portion of the purchase price shall, without notice or demand, become immediately due and payable. SELLER at its option, without notice or demand, shall be entitled to sue for said balance and for reasonable legal fees, plus out-of-pocket expenses and interest; and/or to enter any place where the Products are located and to take immediate possession of and remove the Products, with or without legal process; and/or retain all payments made as compensation for the use of the Products; and/or resell the Products, without notice or demand, for and on behalf of the PURCHASER, and to apply the net proceeds from such sale (after deduction from the sale price of all expenses of such sale and all expenses of retaking possession, repairs necessary to put the Products in saleable condition, storage charges, taxes, liens, collection and legal fees and all other expenses in connection therewith) to the balance then due to SELLER for the Products and to receive from the PURCHASER the deficiency between such net proceeds of sale and such balance. PURCHASER hereby waives all trespass, damage and claims resulting from any such entry, repossession, removal, retention, repair, alteration, and sale. The remedies provided in this paragraph are in addition to and not limitations of any other rights of SELLER.

11. CANCELLATION. PURCHASER may terminate this Agreement for convenience upon giving SELLER thirty (30) days prior written notice of such fact and paying SELLER for all costs and expenses (including overhead) incurred by it in performing its work and closing out the same plus a reasonable profit thereon. All such costs and expenses shall be paid to SELLER within ten (10) days of the termination of the Agreement or be subject to an additional late payment penalty of five percent (5%) of the total amount of costs and expenses owed.

12. REMEDIES. The rights and remedies of the PURCHASER in connection with the goods and services provided by SELLER hereunder are exclusive and limited to the rights and remedies expressly stated in this Agreement.

13. WAIVER. Any failure by SELLER to enforce PURCHASER's strict performance of any provision of this Agreement will not constitute a waiver of its right to subsequently enforce such provision or any other provision of this Agreement.

14. COMPLIANCE WITH LAWS. If applicable laws, ordinances, regulations, or conditions require anything different from, or in addition to that called for by this Agreement, SELLER will satisfy such requirements at PURCHASER's written request and expense. This includes but not limited to PA Steel Products Procurement Act and Export Laws and Regulations. PURCHASER AGREES TO INDEMNIFY AND HOLD



EASTERN ENVIRONMENTAL CONTRACTORS, INC.

GENERAL – MECHANICAL – ELECTRICAL

SELLER HARMLESS FROM ANY AND ALL COSTS, LIABILITIES, PENALTIES, SANCTIONS AND FINES RELATED TO NON-COMPLIANCE WITH APPLICABLE PA STEEL PRODUCTS PROCUREMENT ACT AND EXPORT LAWS AND REGULATIONS. Purchaser shall pay for all sales, use value-added and other taxes, levies, duties, and tariffs, permit or license fees or other governmental charges relating to or incurred in connection with Seller's performance hereunder or imposed on the manufacture, storage, sale, transportation, import, export, delivery, construction activities, use or consumption of the equipment and/or services to be performed. Despite the foregoing if Seller is required to make any such payments due to Purchaser's failure to do so, Purchaser shall immediately reimburse the Seller in that amount.

15. FORCE MAJEURE. If SELLER is rendered unable, wholly or in material part, directly or indirectly, by reason of Force Majeure, to carry out any of its obligations hereunder, then on SELLER's notice in writing to PURCHASER within a reasonable time after the occurrence of the cause relied upon, such obligations shall be suspended. "Force Majeure" shall include, but not be limited to, acts of God, epidemics and pandemics, acts of or delays caused by governmental authorities, changes in laws and regulations, strikes, civil disobedience or unrest, lightning, fire, flood, washout, storm, communication lines failure, delays of the PURCHASER or PURCHASER's subcontractors, breakage or accident to equipment or machinery, wars, police actions, terrorism, embargos, and any other causes that are not reasonably within the control of the SELLER. If the delay is the result of PURCHASER's action or inaction, then in addition to an adjustment in time, SELLER shall be entitled to reimbursement of costs incurred to maintain its schedule. For the avoidance of doubt, if the cause relied upon has commenced prior to the Parties entered a contracting relationship, it shall not render the cause void and/or not capable of being included within the definitions of Force Majeure, as listed within this Article 20.

16. WAIVER OF CONSEQUENTIAL DAMAGES. The Purchaser waives any rights it might otherwise have to recover consequential or incidental damages of any kind from the Seller arising from or in connection with this agreement or its breach, whether couched in contract, breach of contract, negligence, strict liability, or any other legal or equitable theory.

17. INDEPENDENT CONTRACTOR. It is expressly understood that SELLER is an independent contractor, and that neither SELLER nor its principals, partners, parents, subsidiaries, affiliates, employees, or subcontractors are servants, agents, partners, joint ventures, or employees of PURCHASER in any way whatsoever.

18. SEVERABILITY. Should any portion of this Agreement, be held to be invalid or unenforceable under applicable law then the validity of the remaining portions thereof shall not be affected by such invalidity or unenforceability and shall remain in full force and effect. Furthermore, any invalid or unenforceable provision shall be modified accordingly within the confines of applicable law, giving maximum permissible effect to the parties' intentions expressed herein. In the event of any dispute between the parties arising from or relating to this agreement, the prevailing party in such dispute shall be entitled to recover from the non-prevailing party its reasonable attorneys' fees and costs arising from or related to such dispute.

19. CHOICE OF LAW, CHOICE OF VENUE. This Agreement shall be governed and construed in accordance with the laws of the State of Pennsylvania, without regard to its rules regarding conflicts or choice of law. The parties submit to the exclusive jurisdiction and venue of the state and federal courts located in Philadelphia, Pennsylvania.

20. ASSIGNMENT. PURCHASER shall not assign or transfer this Agreement without the prior written consent of SELLER. Any attempt to make such an assignment or transfer shall be null and void. SELLER shall have the authority to assign, or otherwise transfer, its rights and obligations in connection with this Agreement, in whole or in part, upon prior written notice to PURCHASER.

21. INSURANCE. SELLER shall maintain that its current levels of insurance for the duration of the Project, as set forth in its standard certificate of insurance, available upon request. PURCHASER shall provide and maintain for Seller's benefit, insurance on said equipment against loss from fire, wind, water, theft, or other causes with insurance companies legally authorized to do business where said equipment is located and the amount at least equal to the value of said equipment during the period from the time of delivery until said equipment is paid for in full. Insurance coverage will include the labor and equipment rental to remove and dispose of the damaged equipment and the reinstallation of the replacement equipment.

22. BONDS. Upon PURCHASER request within fifteen (15) calendar days of SELLER's receipt of an order, SELLER shall provide a bond in favor of PURCHASER, at PURCHASER's expense, by an institution, and in a form, approved in advance by SELLER. Any performance and/or payment bond agreed to be provided by SELLER will extend to supply of equipment and services for a period not to exceed the first twelve (12) months of the service or warranty period, and for a value not to exceed the total price of the contract.

23. PERMITS. PURCHASER shall be solely responsible to obtain and maintain in force all necessary permits with respect to any products to be provided by SELLER hereunder and any intended use by PURCHASER.

24. RENTAL EQUIPMENT / SERVICES. Any leased or rented equipment ("Leased Equipment") provided by Seller shall always be the property of Seller except for certain miscellaneous installation materials purchased by the Purchaser, and no right or property interest is transferred to the Purchaser, except the right to use any such Leased Equipment as provided herein. Purchaser agrees that it shall not pledge, lend, or create a security interest in, part with possession of, or relocate the Leased Equipment. Purchaser shall be responsible to maintain the Leased Equipment in good and efficient working order. At the end of the initial term specified in the order, the terms shall automatically renew for the identical period unless canceled in writing by Purchaser or Seller not sooner than three (3) months nor later than one (1) month from termination of the initial order or any renewal terms. Upon any renewal, Seller shall have the right to issue notice of increased pricing which shall be effective for any renewed terms unless Purchaser objects in writing within fifteen (15) days of issuance of said notice. If Purchaser timely cancels service in writing prior to the end of the initial or any renewal term this shall not relieve Purchaser of its obligations under the order for the monthly rental service charge which shall continue to be due and owing. Upon the expiration or termination of this Agreement, Purchaser shall promptly make any Leased Equipment available to Seller for removal. Purchaser hereby agrees that it shall grant Seller access to the Leased Equipment location and shall permit Seller to take possession of and remove the Leased Equipment without resort to legal process and hereby releases Seller from any claim or right of action for trespass or damages caused by reason of such entry and removal.

25. CHANGES IN THE SCOPE OF WORK. No change in the scope of the work set forth in Seller's Proposal shall be implemented unless Purchaser and Seller agree in writing, signed by both parties, as to the nature of the change and its price and schedule impact.

26. BACK CHARGES AND ASSESSMENT OF LIQUIDATED DAMAGES. Without exception, Seller will not be responsible for any back charges and/or the assessment of liquidated damages unless a written request is submitted to, and approved in writing by, Seller prior to work being performed or any cost being incurred. Any such request must be submitted at least five (5) working days before such approval is required to permit Seller to conduct a site visit or such other investigation as it may deem appropriate.

27. ARBITRATION NEGOTIATION. Any controversy or claim arising out of or relating to the performance of any contract resulting from this proposal or contract issued, or the breach thereof, shall be settled by arbitration in accordance with the Construction Industry Arbitration Rules of the American Arbitration Association, and judgment upon the award rendered by the arbitrator(s) may be entered to any court having jurisdiction.

28. ESCALATOR CLAUSE. In the event of delay or price increase of material, equipment, labor cost, or equipment during the performance of the agreement through no fault of the Seller, the contract sum, time of completion or contract requirement shall be equitably adjusted by change order. The project will be subject to an escalator clause based on ENR Building Cost Index (BCI) at the time of the executed agreement. The final adjusted cost will be prorated based on the ENR BCI value at Final Completion. Any adjustment less than 2% will be disregarded and not cost increase will be awarded.

29. MISCELLANEOUS ITEMS

A. Seller will require a minimum of three (3) weeks prior notification for scheduling the construction. Start of construction will be contingent upon the weather conditions and the availability of any material and/or equipment required for the project.

B. If a purchase order has been issued by the Purchaser, the proposal has been executed by the Purchaser, a verbal approval has been given by the Purchaser to the Seller to begin and/or complete the work, a time and material job invoice has been executed by the Purchaser, partial and/or full payment has been received by the Seller or if the work has been completed by the Seller, these actions will constitute that the Purchaser acknowledges and accepts all the terms and condition of this proposal and/or work that had been or will be executed under this proposal.

C. Seller is not responsible for layout, survey, cut sheets, engineering or any omissions caused by the design engineer, sub-grade prepared by others, re-grading topsoil, fine grading, raking, or seeding of any kind unless specifically stated in proposal.

D. Rock excavation, off site removal and disposal of excavated materials, traffic control, utility relocations, wetland mitigation work, sinkhole repairs, DOT fees and/or inspection costs of any kind is not included in our proposal.

E. Seller is not responsible for damage to existing facilities due to normal construction activities.

F. Labor based on prevailing wages or overtime labor is not included in our proposal. Our proposal is based on normal working hour from 6:30 am to 3:00 pm, Monday through Friday excluding Holidays.

G. Seller is not responsible for testing and/or removal of hazardous waste or material unless specially stated in our proposal.

H. Seller is not responsible for cleaning and/or dewatering of tanks or piping is unless specially stated in our proposal.

I. Seller is not responsible for bypass pumping, ground water pumping, temporary facilities or utilities unless specially stated in our proposal.

The wastewater treatment plant would like Borough Council's permission to proceed with the preparation and publication for a chemical bid for Poly Aluminum Chloride (PAC). The current contract for PAC will expire on December 31, 2026. The bid will be for supplying and transporting PAC to the Ambler wastewater treatment plant for a 24-month period. Poly Aluminum Chloride is used by the wastewater treatment plant for the removal of ortho phosphorus, which is a permit limit on the plant's NPDES permit.

If you have any questions or concerns, please feel free to contact myself or Bill Brown.
Thank you.

Jarrett Evans

Ambler WWTP Superintendent