



BOROUGH OF AMBLER

COMMITTEE MEETING AGENDA

May 6, 2025

7:00 p.m.

*All matters that are deliberated could result in
a vote to take official action.*

I. MINUTES FOR REVIEW:

- a. APRIL 15, 2025 COUNCIL MEETING

II. PUBLIC COMMENT PERIOD.

III. COMMITTEE REPORTS:

- a. FINANCE & PLANNING
- b. PUBLIC SAFETY
- c. PUBLIC UTILITIES
- d. PARKS & RECREATION
- e. SALARY & PERSONNEL



AMBLER BOROUGH COUNCIL MEETING

Minutes

April 15, 2025

7:00 PM

I. CALL TO ORDER

President Glynnis Siskind called the Ambler Borough Council meeting of April 15th, 2025, to order at 7:00 p.m.

II. PLEDGE OF ALLEGIANCE

The pledge of allegiance was led by Mayor Jeanne Sorg.

III. ROLL CALL

Present at the meeting were: Ms. Siskind, Ms. Hughes Kelly, Ms. Sheedy, Ms. Roecker Coates, Ms. Iovine, Mr. Orehek, Mr. Hui, Police Chief Jeff Borkowski, Borough Manager Kyle Detweiler, and Solicitor Breslin. Mr. Brubaker was absent.

Mayor Sorg took a moment giving Poet Laureate Lisa DeVuono an opportunity to recite the poem that she and some members of Council created. She wanted to be sure everyone was aware of the April 26th Awards ceremony to be held at the Wissahickon Valley Public Library.

IV. CITIZENS' COMMENTS- AGENDA ITEMS ONLY

There were no Citizen's comments on agenda items.

V. MINUTES OF PREVIOUS MEETING

The Minutes of the March 18th Borough Council Meeting were approved **8-AYE**.

VI. CONFIRMED APPOINTMENTS - None

VII. FINANCE DIRECTOR'S REPORT

A written report was submitted for the record.

VIII. POLICE DEPARTMENT REPORT

A written report was submitted for the record.

Ms. Sheedy asked a question regarding the 18 alarm calls and if there were or were not burglaries involved with those calls.

Chief Borkowski explained that the calls were false alarms.

Discussion ensued.

Ms. Iovine asked for an explanation of the difference between a violation and a citation.

Chief Borkowski explained the difference.

Ms. Hughes Kelly asked a question regarding the rise in parking meter violations 497 up from 160.

Chief Borkowski explained that the weather is a factor.

Discussion ensued.

IX. FIRE DEPARTMENT REPORT

A written report was submitted for the record.

X. EMS REPORT

A written report was submitted for the record.

XI. INTER-DEPARTMENT REPORTS

A. Public Works Department

A written report was submitted for the record.

Mr. Orehek wanted to understand the differences between the 2 categories of the paving process.

Mr. Pagano clarified.

Ms. Roecker Coates inquired regarding the ongoing landscape plan for the Wahl playground.

Mr. Detweiler explained that the Borough staff have inquired to a number of companies and are waiting for quotes.

Discussion ensued

Ms. Sheedy asked if there were plans to install cameras in the parks.

Chief Borkowski offered yes, we do.

Mr. Detweiler further explained.

Ms. Henderson offered that the garden cameras were working well and capture some activity in Knight Park.

Mr. Hui inquired regarding lighting in Knight Park.

Mr. Detweiler clarified that only the flagpole is illuminated.

Ms. Henderson offered that additional lighting would be a plus.

Discussion ensued.

B. Manager's Report- Kyle Detweiler

A written report was submitted for the record.

Regarding the Lead line service replacement portion of the report, Ms. Sheedy asked if the Borough executed the replacements, or do we contract out for that?

Mr. Detweiler offered that we contract out and further explained the procedure. He offered that the first draft of the PUC has been sent and the M.I.R.I.A. grant applications will be available in May.

C. PROFESSIONAL CONSULTANTS' REPORTS

A. Engineer's Report

A written report was submitted for the record.

B. Wastewater Treatment Plant Engineer's Report

A written report was submitted for the record.

C. Solicitor's Report - Joe Breslin

1. A Tax Settlement Stipulation – 272 E. Butler Avenue was submitted.

Ms. Siskind asked a question regarding the process for the tax issue with CVS pharmacy.

Mr. Breslin explained the process. He explained that it is a law suit he is handling it and it's filing etc. and will keep Council updates on the progress.

Ms. Sheedy pointed out a date mistake in the document.

Mr. Breslin will handle it.

Mr. Orehek asked a question regarding assessments and back payments.

Mr. Detweiler explained that we have the ability to handle the cost through the miscellaneous funds that the Borough has available.

Mr. Breslin asked for a Motion to approve authorization for him to sign the Settlement Stipulation
Carried 8-AYE.

D. COUNCIL COMMITTEE REPORTS:

A. Finance & Planning Committee – Elizabeth Iovine, Chair

- 1, Motion to approve bills from March 2025 in the amount of \$1,454,104.22.
Carried 8-AYE
2. Motion to authorize to proceed in the replacement of the Race Street EV Charger. **Carried 8-AYE**
3. Motion to authorize to proceed on the purchase of the T2 Systems e-ticketing.
Carried 8-AYE
4. Motion to advertise Ordinance No. 1145 Zoning Amendments.
Carried 8-AYE

5. Motion to approve Resolution 2025-04 Fee in Lieu of Authorization
Carried 8-AYE

Ms. Siskind made a Motion to accept the report. **Carried 8-AYE**

B. Public Safety Committee – Amy Hughes Kelly, Chair.

Nothing to report.

C. Public Utilities Committee – Karen Sheedy, Chair.

Nothing to report

D. Parks & Recreation Committee – Jennifer Henderson, Chair.

Nothing to report.

Ms. Henderson noted that the Big Tree Walk by the EAC is scheduled to take place April 26th from 10-12 with the meeting place at Wake Coffee.

E. Salary and Personnel Committee – Glynnis Siskind, Chair.

1. Motion to approve Ms. Melissa Coleman to the Vacant Human Relations Committee seat.
Carried 8-AYE

Ms. Siskind noted that the May meeting has been moved from May 20th to May 21st due to the Primary election. It has been changed on the website and is advertised.

Ms. Siskind made a Motion to accept the report. **Carried 8-AYE**

E. OTHER BUSINESS

F. CITIZENS' COMMENTS

Kevin Miller 220 S. Maple St. asked a question regarding the Chestnut Street project

Ms. Siskind explained that the owner has made a preliminary presentation to the Planning Commission.

Mr. Detweiler further explained the process and indicated that he will provide additional information.

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

G. ADJOURNMENT

Finance & Planning Committee

The previous Committee meeting was held on April 1, 2025, at 7:00pm. Committee Members: – Elizabeth Iovine - Chair, Karen Sheedy and Redmond Brubaker.

The Committee will not consider any recommendations at this time.

The following business will be discussed:

1. The draft of the Borough's 2024 audited financial statements from Zelenkofske Axelrod are now available. **(Enclosed)**
2. The Borough Planning Commission has made its 2024 Annual Report now available. **(Enclosed)**
3. The Borough Planning Commission has revised its Rules of Procedures & Bylaws for 2025. **(Enclosed)**
4. The Borough has been contacted by Lower Gwynedd Township to explore a future cost-sharing arrangement for the School Resource Officer (SRO) currently staffed within Wissahickon School District.

Items For Consideration:

1. Tim Mirra & Matt Beinhauer of Zelenkofske Axelrod will formally present the Borough's 2024 audited financial statements at the May 21, 2025, Council meeting.
2. Acceptance of the Borough Planning Commission's 2024 Annual Report as presented.
3. Acceptance of the Borough Planning Commission's revised Bylaws for 2025 as presented.
4. Initial parameters of an inter-municipal cost-sharing agreement for the Wissahickon School District School Resource Officer.

May 5, 2025

Zelenkofske Axelrod LLC
2370 York Rd, Suite A-5
Jamison, PA 18929

This representation letter is provided in connection with your audit of the Borough of Ambler (the “Borough”) as of December 31, 2024, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the Borough in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, 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.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of May 5, 2025.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 3, 2025, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of the system 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.
- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

- All adjustments proposed by you, material and immaterial have been recorded.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balances are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

- With respect to the nonattest services provided, we have performed the following:
 - Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;
 - Evaluated and accepted responsibility for the result of the service performed; and
 - Established and maintained controls, including a process to monitor the system of internal control.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested for the purpose of the audit; and
 - Unrestricted access to persons with the entity from whom you have determined in necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the Borough's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the Borough's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The Borough has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the Borough is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA*

Pronouncements. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The Borough has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- With respect to the Combining Balance Sheet and Statement of Revenue, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds and the Combining Schedule of Fiduciary Net Position and Combining Schedule of Changes in Fiduciary Net Position – Pension Funds (“Other Supplementary Information”):
 - We acknowledge our responsibility for presentation of the other supplementary information in accordance with accounting principles generally accepted in the United States of America.
 - We believe the other supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
 - The methods of measurement or presentation have not changed from those used in the prior period.
 - The significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
 - When the other supplementary information is not presented with the audited financial statements, management will make the audited statements readily available to the intended users of the other supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor’s report thereon.
 - We acknowledge our responsibility to include the auditor’s report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.

- We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
- With respect to Management's Discussion and Analysis, the Budgetary Comparison Schedules, the Schedule of Changes in the Net Police Pension Liability and Related Ratios Schedules, the Schedule of Police Pension Contributions and Investment Returns, the Schedule of Changes in the Non-Uniform Employees' Pension Plan Liability and Related Ratios, the Schedule of Non-Uniform Employees' Pension Plan Contributions and Investment Returns, and the Schedule of Changes in Borough's Net OPEB Plan Liability and Related Ratios ("Required Supplementary Information") and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.:
 - We acknowledge our responsibility for the presentation of the required supplementary information in accordance with accounting principles generally accepted in the United States of America.
 - We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted in the United States of America.
 - The methods of measurement or presentation have not changed from those used in the prior period.
 - The significant assumptions or interpretations underlying the measurement or presentation of the Required Supplementary Information.
- Provisions for uncollectible receivables have been properly identified and recorded.

Signature: _____

Title: _____

BOROUGH OF AMBLER
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2024

**BOROUGH OF AMBLER
DIRECTORY**

MAYOR

Jeanne Sorg

(Term expires January 1, 2026)

MEMBERS OF BOROUGH COUNCIL

(Terms expire January 1, 2028)

David Hui

Jennifer Henderson

Amy Hughes

Nancy Roecker-Coates

(Terms expire January 1, 2026)

Lou Orehek

Karen Sheedy

Elizabeth Iovine

Glynnis Siskind

Redmond Brubaker

OFFICERS

Glynnis Siskind

Elizabeth Iovine

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

ZELENKOF SKE AXELROD LLC

Certified Public Accountants

BOROUGH OF AMBLER
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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, 2024, 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, 2024, 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

The Borough of Ambler's 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.

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.



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Borough of Ambler
Ambler, Pennsylvania

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.

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 53-59 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.

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 fund financial statements and combining schedules of fiduciary funds on pages 61-64 are presented for purposes of additional analysis and are not a required part of the basic financial statements.



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Borough of Ambler
Ambler, Pennsylvania

The combining nonmajor fund financial statements and combining statements of fiduciary funds 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.

Other Information

As described in Note 1 to the Financial Statements, the Borough adopted the provisions of GASB Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*, and Statement No. 101, *Compensated Absences*.

ZELENKOFKSKE AXELROD LLC

Jamison, Pennsylvania
April XX, 2025

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024

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, 2024.

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, 2024. 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 \$23,713,489 (net position).
- The Borough's total net position increased by \$4,077,427.

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. This report also contains other required and not required supplementary information in addition to the basic financial statements.

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, 2024

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 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 comparisons for the General Fund and Refuse Fund and pension and OPEB plans funding progress.

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 police, public works, refuse, safety and codes, parks and recreation and administration. Real Estate, 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, 2024

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, 2024**

	2024			
	Governmental Activities	Business-Type Activities	Total Primary Governmental	2023
ASSETS				
Current and Other Assets	\$ 9,247,403	\$ 3,102,868	\$ 12,350,271	\$ 9,695,780
Capital Assets	12,304,147	15,060,762	27,364,909	24,343,969
Total Assets	21,551,550	18,163,630	39,715,180	34,039,749
 DEFERRED OUTFLOWS OF RESOURCES	1,375,931	37,880	1,413,811	2,949,786
 LIABILITIES				
Other Liabilities	345,690	1,043,265	1,388,955	783,058
Long-Term Debt Outstanding	9,629,243	4,515,972	14,145,215	15,016,026
Total Liabilities	9,974,933	5,559,237	15,534,170	15,799,084
 DEFERRED INFLOWS OF RESOURCES	1,843,888	37,444	1,881,332	1,554,389
 NET POSITION				
Net Investment in Capital Assets	9,255,491	10,544,790	19,800,281	16,385,760
Restricted	3,370,577	112,556	3,483,133	4,108,233
Unrestricted (Deficit)	(1,517,408)	1,947,483	430,075	(857,931)
Total Net Position	\$ 11,108,660	\$ 12,604,829	\$ 23,713,489	\$ 19,636,062

Cash represents 32% of Ambler Borough's total governmental assets.

The largest portion of the Borough's governmental assets, 57%, 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 revenues exceeded total expenses by \$990,208 for Governmental Activities and total revenue exceeded total expenses by \$3,087,219 for Business-Type Activities.

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024

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 2024 was \$5,168,459. General revenues by source were as follows:

<u>General Revenues</u>	<u>2024</u>		<u>2023</u>	
	<u>Amount</u>	<u>% of Total</u>	<u>Amount</u>	<u>% of Total</u>
Property Taxes	\$ 2,928,521	56.66%	\$ 2,545,123	54.59%
Earned Income Tax	1,404,077	27.17%	1,316,151	28.23%
Business Privilege Tax	148,608	2.88%	105,393	2.26%
Local Services Tax	119,703	2.32%	162,458	3.48%
Deed Transfer Tax	255,650	4.95%	200,529	4.30%
Public Utility Realty Tax	3,702	0.07%	3,729	0.08%
Investment Earnings and Rent	149,014	1.51%	146,604	3.14%
Miscellaneous	159,184	3.08%	182,210	3.91%
Total General Revenues and Other Items	<u>\$ 5,168,459</u>	<u>100.00%</u>	<u>\$ 4,662,197</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 expenses, net of program revenues, for fiscal 2024 were \$4,178,251. Expenses (Net of Program Revenues) by source were as follows:

	<u>2024</u>	<u>2023</u>
General	\$ 201,761	\$ (146,255)
Protection to Persons and Property	3,389,428	2,868,187
Public Works	(41,109)	1,153,692
Parks and Recreation	121,608	205,584
Revitalization	467,295	20,324
Interest	39,268	8,406
Total Governmental Activities	<u>\$ 4,178,251</u>	<u>\$ 4,109,938</u>
Change in Net Position		
(Governmental Activities)	<u>\$ 990,208</u>	<u>\$ 552,259</u>

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024

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>2024</u>	<u>2023</u>
<u>General Revenues</u>		
Total General Revenues, Transfers and Other Financing Sources	\$ 14,941	\$ 17,278
<u>Expenses Net of Program Revenues</u>		
Water	\$ 3,588,526	\$ 678,882
Sewer	(516,248)	(69,686)
Total Business-Type Activities	<u>\$ 3,072,278</u>	<u>\$ 609,196</u>
Change in Net Position (Business-Type Activities)	<u>\$ 3,087,219</u>	<u>\$ 626,474</u>

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024

Reporting the Borough as a Whole (Continued)

Government-Wide Activities:

**CHANGES IN NET POSITION
YEAR ENDED DECEMBER 31, 2024**

	2024			2023
	Governmental Activities	Business-Type Activities	Total Primary Governmental	
Revenues				
Program Revenues:				
Charges for Services	\$ 1,545,041	\$ 8,064,606	\$ 9,609,647	\$ 6,022,105
Operating Grants and Contributions	1,324,112	-	1,324,112	690,971
Capital Grants and Contributions	-	-	-	-
General Revenues:				
Property Taxes	2,928,521	-	2,928,521	2,545,123
Other Taxes	1,931,740	-	1,931,740	1,969,263
Investment Income	149,014	14,941	163,955	163,882
Miscellaneous	159,184	-	159,184	1,207
Total Revenues	<u>8,037,612</u>	<u>8,079,547</u>	<u>16,117,159</u>	<u>11,392,551</u>
Expenses				
Operating	-	4,992,328	4,992,328	3,715,338
General	1,264,763	-	1,264,763	1,566,076
Protection to Persons/Property	3,640,981	-	3,640,981	2,978,227
Public Works	1,513,489	-	1,513,489	1,719,863
Parks and Recreation	121,608	-	121,608	205,584
Community Development	467,295	-	467,295	20,324
Interest	39,268	-	39,268	8,406
Total Expenses	<u>7,047,404</u>	<u>4,992,328</u>	<u>12,039,732</u>	<u>10,213,818</u>
Changes in Net Position	990,208	3,087,219	4,077,427	1,178,733
Net Position - Beginning of Year	<u>10,118,452</u>	<u>9,517,610</u>	<u>19,636,062</u>	<u>18,457,329</u>
Net Position - End of Year	<u>\$ 11,108,660</u>	<u>\$ 12,604,829</u>	<u>\$ 23,713,489</u>	<u>\$ 19,636,062</u>

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024

Financial Analysis

Governmental Funds:

General Fund – The \$1,031,000 net change in fund balance was due to Local enabling taxes coming in higher than expected and Grant Funds received.

Refuse Fund – The \$101,254 net change in fund balance is due to collections coming in a little higher than expected and budget reserve addition for future increases in trash collection contract.

Proprietary Funds:

Water Fund – The \$3,602,739 change in Net Position was due to recognition of funds from the PFAS and MIRIA grants the expenses for which were capital in nature.

Sewer Fund – The \$(515,520) 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 58)

Revenues were above what was projected and anticipated by the 2024 Budget due to higher than anticipated EIT, LST, Transfer Tax, and Intergovernmental revenues.

Expenditures Budgetary Highlights

Expenditures were over budget due to capital expenses for the Tannery Run project.

Capital Assets and Debt Administration

Capital Assets:

Ambler Borough's capital assets for its governmental and business-type activities as of December 31, 2024 totaled \$27,364,909 (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, 2024**

	Governmental Activities	Business-Type Activities	Total 2024	Total 2023
Land	\$ 2,179,081	\$ 2,328	\$ 2,181,409	\$ 2,181,409
Construction in Progress	-	1,071,322	1,071,322	-
Buildings and Improvements	4,757,673	202,875	4,960,548	5,138,315
Site Improvements	127,619	-	127,619	129,075
Machinery, Vehicles, Furniture & Equipment	697,841	499,917	1,197,758	1,163,834
Plant in Service	-	13,176,212	13,176,212	11,233,707
Infrastructure	4,541,933	108,108	4,650,041	4,497,629
Total Capital Assets, Net of Depreciation	\$ 12,304,147	\$ 15,060,762	\$ 27,364,909	\$ 24,343,969

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, 2024

Debt

At year end, the Borough had \$7,564,628 in outstanding debt, \$466,682 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>	<u>2024</u>	<u>2023</u>
General Obligation Bonds	\$ 2,845,000	\$ 2,960,000
Unamortized Premiums	114,752	123,579
Notes Payable	<u>88,904</u>	<u>155,968</u>
Total	<u>\$ 3,048,656</u>	<u>\$ 3,239,547</u>
<u>Business-Type Activities</u>		
General Obligation Bonds	\$ 4,170,000	\$ 4,445,000
Unamortized Premiums	270,339	284,534
Notes Payable	<u>75,633</u>	<u>112,707</u>
Total	<u>\$ 4,515,972</u>	<u>\$ 4,842,241</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).

2024 Highlights:

Wells No. 2, 6, & 7 had completed upgrades to their filtration buildings and an interconnection was finalized with NWWA in conjunction with a water main replacement.

Additionally, Ambler Borough entered into the design stages for PFAS removal at Wells No.4 & 14.

In December 2024, a MIRIA grant was awarded to the Borough for \$1,305,720, including a local contribution of \$295,000, which was paid out as part of the 2024 budget.

Ordinance 1135 required a sewer lateral inspection by a plumbing contractor to certify that there is no inflow or infiltration into the sewer lateral, that there are no illegal connections, and that the clean-out vent is capped and not damaged for all residential properties as part of the resale use and occupancy process. This went into effect on September 1, 2024. From September until the end of 2024, 20 properties had their laterals inspected for potential I&I.

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

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024

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.

In 2024, 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.

Next Year's Budget:

The 2025 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, 2024

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and Cash Equivalents	\$ 6,846,400	\$ 2,097,480	\$ 8,943,880
Taxes Receivable	410,682	-	410,682
Leases Receivable	197,190	-	197,190
Accounts Receivable - Net	366,670	433,606	800,276
Due from Other Governments	109,182	688,489	797,671
Internal Balances	437,018	(437,018)	-
Prepaid Expenses	6,559	-	6,559
Inventories	-	208,191	208,191
Net Pension Asset	873,702	112,120	985,822
Capital Assets			
Land	2,179,081	2,328	2,181,409
Construction in Progress	-	1,071,322	1,071,322
Buildings and Improvements	6,699,503	865,695	7,565,198
Site Improvements	356,708	-	356,708
Machinery, Vehicles, Furniture and Equipment	1,698,795	1,900,324	3,599,119
Plant in Service	-	21,698,276	21,698,276
Infrastructure	6,775,504	128,618	6,904,122
Accumulated Depreciation	(5,405,444)	(10,605,801)	(16,011,245)
Total Assets	21,551,550	18,163,630	48,822,303
<u>Deferred Outflows of Resources</u>			
Related to Pensions	959,054	37,880	996,934
Related to OPEB	416,877	-	416,877
Total Deferred Outflows of Resources	1,375,931	37,880	1,413,811
Liabilities			
Accounts Payable	298,726	1,029,087	1,327,813
Accrued Expenses	46,964	14,178	61,142
Long Term Debt			
Due Within One Year	115,000	290,000	405,000
Due Beyond One Year	2,730,000	3,880,000	6,610,000
Unamortized Premium	114,752	270,339	385,091
Notes Payable			
Due Within One Year	37,477	24,205	61,682
Due Beyond One Year	51,427	51,428	102,855
Other Postemployment Benefits			
Due Beyond One Year	5,798,999	-	5,798,999
Escrow Funds Payable	781,588	-	781,588
Total Liabilities	9,974,933	5,559,237	15,534,170
<u>Deferred Inflows of Resources</u>			
Related to Leases	197,190	-	197,190
Related to Pension	617,937	37,444	655,381
Related to OPEB	1,028,761	-	1,028,761
Total Deferred Inflows of Resources	1,843,888	37,444	1,881,332
Net Position			
Net Investment in Capital Assets	9,255,491	10,544,790	19,800,281
Restricted for:			
Pension Asset	1,214,819	112,556	1,327,375
Refuse Collection	766,803	-	766,803
Fire Fund	15,868	-	15,868
Recreation	308,429	-	308,429
Revolving Loan Fund	357,851	-	357,851
Highway Fund	419,432	-	419,432
Debt Service	287,375	-	287,375
Unrestricted (Deficit)	(1,517,408)	1,947,483	430,075
Total Net Position	\$ 11,108,660	\$ 12,604,829	\$ 23,713,489

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

BOROUGH OF AMBLER
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024

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	\$ 1,264,763	\$ 383,333	\$ 679,669	\$ (201,761)	\$ -	\$ (201,761)
Protection to Persons and Property	3,640,981	181,906	69,647	(3,389,428)	-	(3,389,428)
Public Works	1,513,489	979,802	574,796	41,109	-	41,109
Parks and Recreation	121,608	-	-	(121,608)	-	(121,608)
Community Development	467,295	-	-	(467,295)	-	(467,295)
Interest on Long Term Debt	39,268	-	-	(39,268)	-	(39,268)
Total Governmental Activities	<u>7,047,404</u>	<u>1,545,041</u>	<u>1,324,112</u>	<u>(4,178,251)</u>	<u>-</u>	<u>(4,178,251)</u>
Business-Type Activities:						
Water	3,328,302	6,916,828	-	-	3,588,526	3,588,526
Sewer	1,664,026	1,147,778	-	-	(516,248)	(516,248)
Total Business-Type Activities	<u>4,992,328</u>	<u>8,064,606</u>	<u>-</u>	<u>-</u>	<u>3,072,278</u>	<u>3,072,278</u>
Total Primary Government	<u>\$ 12,039,732</u>	<u>\$ 9,609,647</u>	<u>\$ 1,324,112</u>	<u>(4,178,251)</u>	<u>3,072,278</u>	<u>(1,105,973)</u>

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

BOROUGH OF AMBLER
STATEMENT OF ACTIVITIES (CONTINUED)
YEAR ENDED DECEMBER 31, 2024

General Revenues:			
Property Taxes	2,928,521	-	2,928,521
Earned Income Tax	1,404,077	-	1,404,077
Local Service Tax	148,608	-	148,608
Business Privilege Tax	119,703	-	119,703
Deed Transfer Tax	255,650	-	255,650
Public Utility Realty Tax	3,702	-	3,702
Investment Earnings and Rent	149,014	14,941	163,955
Miscellaneous	159,184	-	-
Total General Revenues	5,168,459	14,941	5,024,216
Change in Net Position	990,208	3,087,219	4,077,427
Net Position - Beginning of Year	10,118,452	9,517,610	19,636,062
Net Position - End of Year	<u>\$ 11,108,660</u>	<u>\$ 12,604,829</u>	<u>\$ 23,713,489</u>

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

BOROUGH OF AMBLER
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	Major Funds		Nonmajor Governmental Funds	Total Governmental Funds
	General	Refuse		
<u>Assets</u>				
Cash and Cash Equivalents	\$ 4,950,365	\$ 759,569	\$ 1,136,466	\$ 6,846,400
Taxes Receivable	404,151	-	6,531	410,682
Accounts Receivable, Net	1,457	47,129	318,084	366,670
Due from Other Governments	109,182	-	-	109,182
Due from Other Funds	460,107	23,517	-	483,624
Prepaid Expenses	-	-	6,559	6,559
Total Assets	<u>\$ 5,925,262</u>	<u>\$ 830,215</u>	<u>\$ 1,467,640</u>	<u>\$ 8,223,117</u>
<u>Liabilities and Fund Balances</u>				
Liabilities				
Accounts Payable	\$ 201,565	\$ 62,692	\$ 34,469	\$ 298,726
Accrued Expenses	46,244	720	-	46,964
Due to Other Funds	-	-	46,606	46,606
Escrow Funds Payable	781,588	-	-	781,588
Total Liabilities	<u>1,029,397</u>	<u>63,412</u>	<u>81,075</u>	<u>1,173,884</u>
Fund Balances				
Non-Spendable	95,780	-	6,559	102,339
Restricted				
Refuse Collection	-	766,803	-	766,803
Fire Fund	-	-	15,868	15,868
Recreation	-	-	308,429	308,429
Revolving Loan Fund	-	-	357,851	357,851
Highway Fund	-	-	419,432	419,432
Debt Service	-	-	287,375	287,375
Unassigned	4,800,085	-	(8,949)	4,791,136
Total Fund Balances	<u>4,895,865</u>	<u>766,803</u>	<u>1,386,565</u>	<u>7,049,233</u>
Total Liabilities and Fund Balances	<u>\$ 5,925,262</u>	<u>\$ 830,215</u>	<u>\$ 1,467,640</u>	<u>\$ 8,223,117</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, 2024

Fund Balances - Total Governmental Funds	\$ 7,049,233
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	1,214,819
Net OPEB Liability and Deferrals are not financial resources and, therefore are not reported in the governmental funds	(6,410,883)
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	12,304,147
Long term liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds.	
Notes Payable	(88,904)
Unamortized Premium	(114,752)
General Obligation Bonds	<u>(2,845,000)</u>
Net Position of Governmental Activities	<u>\$ 11,108,660</u>

BOROUGH OF AMBLER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2024

	Major Funds		Nonmajor Governmental Funds	Total Governmental Funds
	General	Refuse		
Revenues				
Taxes	\$ 4,323,745	\$ -	\$ 532,814	\$ 4,856,559
Intergovernmental	1,158,527	-	169,287	1,327,814
Licenses and Permits	161,466	-	-	161,466
Fines, Forfeits and Costs	96,144	-	-	96,144
Charges for Services	334,827	952,604	-	1,287,431
Interest	133,258	4,948	10,808	149,014
Miscellaneous	158,154	910	120	159,184
Total Revenues	6,366,121	958,462	713,029	8,037,612
Expenditures				
General	636,279	-	62,362	698,641
Protection to Persons and Property	3,248,745	-	256,510	3,505,255
Public Works	757,597	827,208	43,490	1,628,295
Culture and Recreation	25,046	-	96,562	121,608
Community Development	467,295	-	-	467,295
Debt Service				
Principal	182,064	-	-	182,064
Interest	48,095	-	-	48,095
Total Expenditures	5,365,121	827,208	458,924	6,651,253
Excess (Deficit) of Revenues Over Expenditures	1,001,000	131,254	254,105	1,386,359
Other Financing Sources (Uses)				
Transfers In	30,000	-	-	30,000
Transfers Out	-	(30,000)	-	(30,000)
Total Other Financing Sources (Uses)	30,000	(30,000)	-	-
Net Change in Fund Balances	1,031,000	101,254	254,105	1,386,359
Fund Balances - Beginning of Year	3,864,865	665,549	1,132,460	5,662,874
Fund Balances - End of Year	\$ 4,895,865	\$ 766,803	\$ 1,386,565	\$ 7,049,233

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, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ 1,386,359
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	426,358
Current year depreciation	(431,756)
The change in Net Pension Asset and Deferrals are reported in the Statement of Activities but are not reported in the Governmental Funds.	(270,092)
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	67,064
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	(311,552)
Change in Net Position of Governmental Activities	<u>\$ 990,208</u>

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

BOROUGH OF AMBLER
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2024

	Water Fund	Sewer Fund	Total
<u>Assets</u>			
Current Assets			
Cash and Cash Equivalents	\$ 1,820,851	\$ 276,629	\$ 2,097,480
Accounts Receivable (Net of Allowance for Uncollectibles)	385,624	47,982	433,606
Due from Other Governments	688,489	-	688,489
Due from Other Funds	-	31,428	31,428
Inventories	208,191	-	208,191
Total Current Assets	3,103,155	356,039	3,459,194
Non-Current Assets			
Net Pension Asset	88,967	23,153	112,120
Capital Assets			
Land	2,328	-	2,328
Construction-In-Progress	1,071,322	-	1,071,322
Infrastructure	-	128,618	128,618
Buildings and Improvements	858,785	6,910	865,695
Machinery, Vehicles, Furniture and Equipment	1,800,879	99,445	1,900,324
Plant in Service	21,698,276	-	21,698,276
Accumulated Depreciation	(10,516,636)	(89,165)	(10,605,801)
Total Capital Assets (Net of Accumulated Depreciation)	14,914,954	145,808	15,060,762
Total Non-Current Assets	15,003,921	168,961	15,172,882
Total Assets	18,107,076	525,000	18,632,076
<u>Deferred Outflows of Resources</u>			
Related to Pension	30,058	7,822	37,880
Total Deferred Outflows of Resources	30,058	7,822	37,880
<u>Liabilities</u>			
Current Liabilities			
Accounts Payable	728,613	300,474	1,029,087
Accrued Expenses	12,209	1,969	14,178
Due to Other Funds	61,613	406,833	468,446
Notes Payable - Due Within One Year	24,205	-	24,205
General Obligation Bonds Payable - Due Within One Year	290,000	-	290,000
Total Current Liabilities	1,116,640	709,276	1,825,916
Non-Current Liabilities			
Notes Payable - Due in More than One Year	51,428	-	51,428
Unamortized Premium	270,339	-	270,339
General Obligation Bonds Payable - Due in More than One Year	3,880,000	-	3,880,000
Total Non-Current Liabilities	4,201,767	-	4,201,767
Total Liabilities	5,318,407	709,276	6,027,683
<u>Deferred Inflows of Resources</u>			
Related to Pension	29,712	7,732	37,444
Total Deferred Inflows of Resources	29,712	7,732	37,444
<u>Net Position</u>			
Net investment in Capital Assets	10,398,982	145,808	10,544,790
Restricted for Pension	89,313	23,243	112,556
Unrestricted	2,300,720	(353,237)	1,947,483
Total Net Position	\$ 12,789,015	\$ (184,186)	\$ 12,604,829

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, 2024

	Water Fund	Sewer Fund	Total
Operating Revenues			
Metered Water Sales	\$ 3,023,666	\$ -	\$ 3,023,666
PFAS Grant	3,639,989	-	3,639,989
Sewer Rents	-	1,066,126	1,066,126
Water Tower Rental	170,660	-	170,660
Miscellaneous	82,513	81,652	164,165
Total Operating Revenue	<u>6,916,828</u>	<u>1,147,778</u>	<u>8,064,606</u>
Operating Expenses			
Source of Supply	73,547	-	73,547
Debt Service Interest	43,155	-	43,155
Purification	496,110	-	496,110
Pumping	261,309	-	261,309
Distribution	474,439	-	474,439
Meter Installation	31,586	-	31,586
Collection System	-	1,206,732	1,206,732
Depreciation	541,690	6,799	548,489
Administrative	1,406,466	450,495	1,856,961
Total Operating Expenses	<u>3,328,302</u>	<u>1,664,026</u>	<u>4,992,328</u>
Operating Income (Loss)	<u>3,588,526</u>	<u>(516,248)</u>	<u>3,072,278</u>
Nonoperating Revenue (Expense)			
Interest Income	<u>14,213</u>	<u>728</u>	<u>14,941</u>
Total Nonoperating Revenue (Expense)	<u>14,213</u>	<u>728</u>	<u>14,941</u>
Change in Net Position	3,602,739	(515,520)	3,087,219
Net Position - Beginning of Year	<u>9,186,276</u>	<u>331,334</u>	<u>9,517,610</u>
Net Position - End of Year	<u>\$ 12,789,015</u>	<u>\$ (184,186)</u>	<u>\$ 12,604,829</u>

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

BOROUGH OF AMBLER
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2024

	Water Fund	Sewer Fund	Total
Cash Flows Operating Activities			
Receipts from Customers and Users	\$ 2,946,233	\$ 1,038,631	\$ 3,984,864
Receipts from Others	3,204,673	81,652	3,286,325
Payments to Suppliers and Vendors	(1,468,495)	(1,362,338)	(2,830,833)
Payments to Employees	(602,183)	20,258	(581,925)
Net Cash Provided by (Used in) Operating Activities	<u>4,080,228</u>	<u>(221,797)</u>	<u>3,858,431</u>
Cash Flows from Non-Capital Financing Activities			
Operating Interfund Advances, Net	(250,861)	404,523	153,662
Net Cash Provided by (Used in) Non-Capital Financing Activities	<u>(250,861)</u>	<u>404,523</u>	<u>153,662</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition and Construction of Capital Assets	(3,574,826)	-	(3,574,826)
Repayment of Notes Payable	(37,074)	-	(37,074)
Unamortized Premium on Issuance	(14,195)	-	(14,195)
Principal Paid on General Obligation Bonds	(275,000)	-	(275,000)
Net Cash Used in Capital and Related Financing Activities	<u>(3,901,095)</u>	<u>-</u>	<u>(3,901,095)</u>
Cash Flows from Investing Activities			
Reinvested Interest on Investment	14,214	729	14,943
Net Increase (Decrease) in Cash and Cash Equivalents	(57,514)	183,455	125,941
Cash and Cash Equivalents - Beginning of Year	1,878,365	93,174	1,971,539
Cash and Cash Equivalents - End of Year	<u>\$ 1,820,851</u>	<u>\$ 276,629</u>	<u>\$ 2,097,480</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, 2024

	Water Fund	Sewer Fund	Total
Reconciliation of Operating Income To			
Net Cash Provided By (Used in) Operating Activities			
Operating Income (Loss)	\$ 3,588,526	\$ (516,248)	\$ 3,072,278
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation Expense	541,690	6,799	548,489
Change in Assets and Liabilities:			
Change in Accounts Receivable	(77,433)	(27,495)	(104,928)
Change in Grants Receivable	(688,489)	-	(688,489)
Change in Inventory	1,978	-	1,978
Change in Accounts Payable	488,044	287,144	775,188
Change in Accrued Expense	6,844	681	7,525
Change in Pension Asset and Deferrals	219,068	27,322	246,390
Total Adjustments	491,702	294,451	786,153
Net Cash Provided by (Used in) Operating Activities	<u>\$ 4,080,228</u>	<u>\$ (221,797)</u>	<u>\$ 3,858,431</u>

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

BOROUGH OF AMBLER
STATEMENT OF PLAN NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2024

	Component Unit
	Trust Funds
Assets	
Cash and Cash Equivalents	\$ 172,948
Accrued Income	160,283
Investments	
Domestic Equities - Stocks	8,537,673
Mutal Funds - Equity	4,596,527
Mutual Funds - Fixed Income	6,574,106
Total Assets	\$ 20,041,537
Net Position Restricted for Pensions	\$ 20,041,537

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, 2024

	Component Unit <u>Trust Funds</u>
Additions	
Contributions:	
Plan Members	\$ 315,798
Employer	<u>108,688</u>
Total Contributions	<u>424,486</u>
Investment Earnings:	
Net Appreciation in Fair Value of Investments	2,575,575
Interest and Dividends	-
Total Investment Earnings	<u>2,575,575</u>
Less Investment Expense	<u>(120,835)</u>
Net Investment Earnings	<u>2,454,740</u>
Total Additions	<u>2,879,226</u>
Deductions	
Benefits	<u>937,924.00</u>
Total Deductions	<u>937,924</u>
Change in Net Position	1,941,302
Net Position Held in Trust for Pension Benefits	
Net Position - Beginning of Year	<u>18,100,235</u>
Net Position - End of Year	<u><u>\$ 20,041,537</u></u>

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

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Borough's financial statements are prepared in accordance with U.S. generally accepted accounting principles (GAAP) for the year ended December 31, 2024. 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, 2024

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: (special revenue funds and a debt service fund which are included as nonmajor funds in Other Governmental Funds).

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.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Taxes receivable reflect amounts receivable for real estate, earned income, local services and transfer taxes collected by the tax collector for 2024 and remitted to the Borough after year end.

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, 2024

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 over the life of the bonds using the effective interest method. 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, 2024

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, 2024, 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, 2024

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

Deposits (Continued)

Insured by FDIC	\$ 250,000
Uninsured and not collateralized	172,948
Uninsured and Collateral Held by the Pledging Bank's Trust Department not in the Government's Name	<u>8,845,221</u>
Total Bank Balance	<u>\$ 9,268,169</u>

Reconciliation to the Financial Statements

Uninsured Amount Above	\$ 9,018,169
Plus: Insured Amount	250,000
Less: Outstanding Checks	(243,170)
Plus: Deposits in Transit	<u>90,529</u>
Carrying Amount - Book Balances	9,115,528
Plus: Petty Cash	<u>1,300</u>
Total Cash per Financial Statements	<u>\$ 9,116,828</u>

The Borough's cash balance includes \$781,588 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, 2024, 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, 2024

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	\$ 87,941
Domestic Equities - Stocks	Level 1	5,691,592
Mutual Funds - Equity	Level 1	3,055,369
Mutual Funds - Fixed Income	Level 1	4,494,750
Total Police Pension Plan		<u>13,329,652</u>
Non-Uniform Pension Plan :		
Money Market Funds (1)	N/A	\$ 85,007
Domestic Equities - Stocks	Level 1	2,846,081
Mutual Funds - Equity	Level 1	1,541,158
Mutual Funds - Fixed Income	Level 1	2,079,356
Total Non-Uniform Pension Plan		<u>6,551,602</u>
Combined Total		<u>\$ 19,881,254</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 -						
Fixed Income	\$ -	\$ -	\$ 6,574,106	\$ -	\$ -	\$ 6,574,106
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,574,106</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,574,106</u>

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

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 Township does not have a formal investment policy for credit risk. As of December 31, 2024, 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 Township's total investments of the Police and Non-Uniformed Pension funds.

NOTE 3 ACCOUNTS RECEIVABLE

Following is a summary of receivables at December 31, 2024:

	Governmental Funds				Proprietary Funds		
	General Fund	Refuse Fund	Other Governmental Funds	Total	Water Fund	Sewer Fund	Total
Taxes Receivable	\$ 404,151	\$ -	6,531	\$ 410,682	\$ -	\$ -	\$ -
Refuse Fees	-	-	-	-	-	-	-
Accounts Receivable	1,457	47,129	-	48,586	385,624	52,983	438,607
Due from Other Governments	109,182	-	-	-	688,489	-	-
Mortgage Receivable	-	-	318,084	318,084	-	-	-
Less: Allowance for Doubtful Accounts	-	-	-	-	-	(5,000)	(5,000)
Net Accounts Receivable	<u>\$ 514,790</u>	<u>\$ 47,129</u>	<u>\$ 324,615</u>	<u>\$ 886,534</u>	<u>\$ 1,074,113</u>	<u>\$ 47,983</u>	<u>\$ 1,122,096</u>

NOTE 4 PROPERTY AND EQUIPMENT

Governmental Activities capital assets consist of the following at December 31, 2024:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 2,179,081	\$ -	\$ -	\$ 2,179,081
Construction in Progress	-	62,533	62,533	-
Total Capital Assets, Not Being Depreciated	<u>2,179,081</u>	<u>62,533</u>	<u>62,533</u>	<u>2,179,081</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	-	-	1,698,795
Infrastructure	<u>6,349,146</u>	<u>426,358</u>	-	<u>6,775,504</u>
Total Capital Assets, Being Depreciated	<u>15,104,152</u>	<u>426,358</u>	-	<u>15,530,510</u>
Accumulated Depreciation for:				
Buildings and Other Improvements	1,784,640	157,190	-	1,941,830
Site Improvements	227,633	1,456	-	229,089
Machinery, Vehicles, Furniture and Equipment	999,089	1,865	-	1,000,954
Infrastructure	<u>1,962,326</u>	<u>271,245</u>	-	<u>2,233,571</u>
Total Accumulated Depreciation	<u>4,973,688</u>	<u>431,756</u>	-	<u>5,405,444</u>
Total Capital Assets, Being Depreciated, Net	<u>10,130,464</u>	<u>(5,398)</u>	-	<u>10,125,066</u>
Governmental Activities Capital Assets, Net	<u>\$ 12,309,545</u>	<u>\$ 57,135</u>	<u>\$ 62,533</u>	<u>\$ 12,304,147</u>

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 4 PROPERTY AND EQUIPMENT

Business-Type Activities capital assets consist of the following at December 31, 2024:

	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	-	1,071,322
Total Capital Assets, Not Being Depreciated	2,328	1,071,322	-	1,073,650
Capital Assets, Being Depreciated				
Infrastructure	128,618	-	-	128,618
Buildings and Other Improvements	865,695	-	-	865,695
Machinery, Vehicles, Furniture and Equipment	1,800,417	99,907	-	1,900,324
Plant in Service	19,294,678	2,403,598	-	21,698,276
Total Capital Assets, Being Depreciated	22,089,408	2,503,505	-	24,592,913
Accumulated Depreciation for:				
Infrastructure	17,809	2,701	-	20,510
Buildings and Other Improvements	642,241	20,579	-	662,820
Machinery, Vehicles, Furniture and Equipment	1,336,289	64,118	-	1,400,407
Plant in Service	8,060,973	461,091	-	8,522,064
Total Accumulated Depreciation	10,057,312	548,489	-	10,605,801
Total Capital Assets, Being Depreciated, Net	12,032,096	1,955,016	-	13,987,112
Business-Type Activities Capital Assets, Net	\$ 12,034,424	\$ 41,060	\$ -	\$ 15,060,762

NOTE 5 LEASES

The Borough recorded the effects of applying the provisions of GASB Statement No. 87, Leases, in 2022. The Borough's Cell Tower Leases were recorded as receivables and deferred inflows of resources.

Deferred Inflows of Resources will be amortized over the remaining terms of the leases and recognized in subsequent years as follows:

2025	\$ 107,003
2026	64,821
2027	25,366
	<u>\$ 197,190</u>

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

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
2025	\$ 115,000	\$ 61,403	\$ 176,403
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
2030-2034	720,000	186,188	906,188
2035-2039	790,000	110,387	900,387
2040-2043	<u>695,000</u>	<u>28,684</u>	<u>723,684</u>
Total	<u>\$ 2,845,000</u>	<u>\$ 586,997</u>	<u>\$ 3,431,997</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
2025	\$ 290,000	\$ 93,700	\$ 383,700
2026	295,000	79,075	374,075
2027	315,000	68,550	383,550
2028	320,000	62,200	382,200
2029	325,000	55,750	380,750
2030-2034	1,725,000	155,700	1,880,700
2035-2039	<u>900,000</u>	<u>44,450</u>	<u>944,450</u>
Total	<u>\$ 4,170,000</u>	<u>\$ 559,425</u>	<u>\$ 4,729,425</u>

Notes Payable

The Borough has financed the purchase of equipment. Principal payments due are \$61,682 in 2024 and \$102,854 thereafter.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 6 LONG-TERM DEBT (CONTINUED)

Changes in Long-Term Debt:

Long-term debt activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Series 2021 (General)	\$ 2,960,000	\$ -	\$ 115,000	\$ 2,845,000	\$ 115,000
Unamortized Premium	123,579	-	8,827	114,752	-
Notes Payable	155,968	-	67,064	88,904	37,477
Governmental Activity Long-Term Debt	<u>\$ 3,239,547</u>	<u>\$ -</u>	<u>\$ 190,891</u>	<u>\$ 3,048,656</u>	<u>\$ 152,477</u>
Business-Type Activities:					
Series 2021 Bonds	\$ 4,445,000	\$ -	\$ 275,000	4,170,000	\$ 290,000
Unamortized Premiums	284,534	-	14,195	270,339	-
Notes Payable	112,707	-	37,074	75,633	24,205
Business -Type Activity Long-Term Debt	<u>\$ 4,842,241</u>	<u>\$ -</u>	<u>\$ 326,269</u>	<u>\$ 4,515,972</u>	<u>\$ 314,205</u>

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 \$672,116 in 2024.

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 \$480,465 in 2024.

The Treatment Plant reimburses the Borough of Ambler for administrative costs related to plant operations. An administrative fee of \$232,395 was recognized as revenue for the year ended December 31, 2024.

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

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 8 INTERFUND PAYABLE AND RECEIVABLE

The composition of interfund balances for the fund financial statements as of December 31, 2024, is as follows:

	Due From <u>Other Funds</u>	Due To <u>Other Funds</u>
General Fund	\$ 460,107	\$ -
Nonmajor Governmental Funds	-	46,606
Refuse Fund	23,517	-
Water Fund	-	61,613
Sewer Fund	31,428	406,833
Total	<u>\$ 515,052</u>	<u>\$ 515,052</u>

	Transfers In	Transfers Out
General Fund	\$ 30,000	\$ -
Refuse Fund	-	30,000
Total	<u>\$ 30,000</u>	<u>\$ 30,000</u>

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 2024. 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, 2024 amounted to \$1,404,077.

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.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 11 COMMITMENTS

In September 2020, the Borough entered into a contract for refuse, dumpster, and yard waste services over a five-year period. The contract was extended until December 31, 2025, at a cost of approximately \$45,117 per month.

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.

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.

Number of Active Employees	22
Number of Person Receiving Benefits	22
Number of Vested Employees	2
Total	<u>46</u>

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 13 PENSION PLANS (CONTINUED)

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

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.

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.

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 \$35,294 for the year ended December 31, 2024.

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.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 13 PENSION PLANS (CONTINUED)

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

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, 2023 projected to December 31, 2024
Actuarial cost method	Level dollar, closed (a)
Asset Valuation method	Market Value
Remaining amortization period	Zero
Actuarial assumptions	
Investment rate of return	6.25%
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.

MUNICIPAL POLICE DEFINED BENEFIT PENSION PLAN

A. 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.

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.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 13 PENSION PLANS (CONTINUED)

MUNICIPAL POLICE DEFINED BENEFIT PENSION PLAN (CONTINUED)

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.

Covered employees are full-time police officers.

Number of covered active employees	13
Number of persons receiving benefits	11
Terminated employees vested, but not receiving benefits	1

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.

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.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 13 PENSION PLANS (CONTINUED)

MUNICIPAL POLICE DEFINED BENEFIT PENSION PLAN (CONTINUED)

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, 2024. Employee contributions to the plan were \$280,504 for the year ended December 31, 2024.

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%.

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, 2023 projected to December 31, 2024
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	6.25%
Projected salary increases	4.25% average, including inflation
Inflation	3%
Retirement age	Normal retirement age
Mortality	2010 Public Safety Mortality Table with MP-2020

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 13 PENSION PLANS (CONTINUED)

MUNICIPAL POLICE DEFINED BENEFIT PENSION PLAN (CONTINUED)

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.

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, 2023:

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

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 13 PENSION PLANS (CONTINUED)

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

Net Pension (Asset) Liability

The net pension (asset) liability of the plans for measurement date December 31, 2024, were as follows:

	<u>Non-Uniform Pension Plan</u>	<u>Police Pension Plan</u>
Total Pension Liability	\$ 6,165,079	\$ 12,890,636
Plan Fiduciary Net Position	<u>(6,605,942)</u>	<u>(13,435,595)</u>
Net Pension Liability (Asset)	<u>\$ (440,863)</u>	<u>\$ (544,959)</u>

NON-UNIFORM PENSION PLAN

Changes in Net Pension Liability

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability</u>
Balances at 12/31/23	\$ 6,175,737	\$ 6,144,074	\$ 31,663
Changes for the Year			
Service Cost	70,194	-	70,194
Interest on Total Pension Liability	377,406	-	377,406
Changes in benefits	-	-	-
Difference between expected and actual experience	(43,402)	-	(43,402)
Changes in assumptions	-	-	-
Employer Contributions	-	35,294	(35,294)
Employee Contributions	-	17,694	(17,694)
Net investment income	-	860,830	(860,830)
Benefit payments, including employee refunds	(414,856)	(414,856)	-
Administrative expense	-	(37,094)	37,094
Other changes	-	-	-
Net Changes	<u>(10,658)</u>	<u>461,868</u>	<u>(472,526)</u>
Balances at 12/31/24	<u>\$ 6,165,079</u>	<u>\$ 6,605,942</u>	<u>\$ (440,863)</u>

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 13 PENSION PLANS (CONTINUED)

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

POLICE PENSION PLAN			
<u>Changes in Net Pension Liability</u>			
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at 12/31/23	\$ 12,379,787	\$ 11,956,161	\$ 423,626
Changes for the Year			
Service Cost	307,433	-	307,433
Interest on Total Pension Liability	776,605	-	776,605
Changes in benefits	-	-	-
Difference between expected and actual experience	(50,121)	-	(50,121)
Changes in assumptions	-	-	-
Employer Contributions	-	280,504	(280,504)
Employee Contributions	-	90,994	(90,994)
Net investment income	-	1,714,745	(1,714,745)
Benefit payments, including employee refunds	(523,068)	(523,068)	-
Administrative expense	-	(83,741)	83,741
Other changes	-	-	-
Net Changes	510,849	1,479,434	(968,585)
Balances at 12/31/24	\$ 12,890,636	\$ 13,435,595	\$ (544,959)

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, 2024.

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 6.25%. 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.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 13 PENSION PLANS (CONTINUED)

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

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 6.25%, 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 (5.25%), or 1-percentage-point higher (7.25%) than the current rate:

	1% Decrease 5.25%	Current Discount Rate 6.25%	1% Increase 7.25%
Net Pension Liability (Asset) - Non-Uniform Pension Plan	\$ 177,909	\$ (440,863)	\$ (970,140)
Net Pension Liability (Asset) - Police Pension Plan	\$ 1,268,993	\$ (544,959)	\$ (2,027,166)

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 2024 was 13.50% for the Non-Uniform Pension Plan and 13.51% 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, 2024 was \$416,228 and \$416,052 for the police and non-uniform plans, respectively.

At December 31, 2024, the Borough reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual investment earnings	\$ -	\$ (528,062)
Differences in assumptions	476,707	-
Differences in experience	520,227	(127,319)
	<u>\$ 996,934</u>	<u>\$ (655,381)</u>

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

2025	\$ 358,451
2026	484,335
2027	(365,076)
2028	(132,705)
2029	(3,452)
Thereafter	-
	<u>\$ 341,553</u>

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

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 \$67,424 in 2024. Plan contributions totaled \$87,804 from the Borough in 2024. These amounts are classified as payroll taxes and benefits within the functional expenses on the financial statements.

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 net OPEB liability of the plan for measurement date December 31, 2024, was as follows:

<u>Changes in Total OPEB Liability</u>	<u>Increase (Decrease)</u>		
	Total Pension <u>Liability</u>	Plan Fiduciary <u>Net Position</u>	Net Pension <u>Liability</u>
Balances at 12/31/23	\$ 5,488,635	\$ -	\$ 5,488,635
Changes for the Year			
Service Cost	259,471	-	259,471
Interest on Total Pension Liability	186,553	-	186,553
Changes in benefits	-	-	-
Difference between expected and actual experience	(84,407)	-	(84,407)
Changes in assumptions	-	-	-
Employer Contributions	-	51,253	(51,253)
Employee Contributions	-	-	-
Net investment income	-	-	-
Benefit payments, including employee refunds	(51,253)	(51,253)	-
Administrative expense	-	-	-
Other changes	-	-	-
Net Changes	310,364	-	310,364
Balances at 12/31/24	\$ 5,798,999	\$ -	\$ 5,798,999

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 15 POSTEMPLOYMENT BENEFITS (CONTINUED)

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

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 \$49,347 for the year ended December 31, 2024.

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

At December 31, 2024, the Borough reported a net OPEB liability of \$5,798,999. The net OPEB liability was measured as of January 1, 2023, and the total OPEB liability used to determine the net OPEB liability was determined by rolling forward the total OPEB liability as of January 1, 2023 to December 31, 2024.

For the year ended December 31, 2024, the Borough recognized OPEB expense of \$336,563. At December 31, 2024, 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	\$ 416,877	\$ (1,028,761)

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

2025	\$ (67,173)
2026	(55,838)
2027	(100,470)
2028	(100,470)
2029	(100,471)
Thereafter	(187,462)
	<u>\$ (611,884)</u>

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 15 POSTEMPLOYMENT BENEFITS (CONTINUED)

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%.

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, 2024:

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

Discount Rate

The following presents the net OPEB liability of the Borough, calculated using the discount rate of 3.08%, as well as what the Borough's net OPEB liability would be if it were calculated using a discount rate that is 1-percent-point lower (2.08 percent) or 1-percent-point higher (4.08 percent) than the current rate:

	Sensitivity of the Total OPEB Liability to Changes in the Discount Rate		
	1% Decrease <u>(3.08%)</u>	Current Discount Rate <u>(4.08%)</u>	1% Increase <u>(5.08%)</u>
Total OPEB Liability	\$ 6,442,296	\$ 5,798,999	\$ 5,230,651

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 15 POSTEMPLOYMENT BENEFITS (CONTINUED)

Medical Inflation Rate

The following presents the net OPEB liability of the Borough, calculated using current medical inflation rate as well as what the Borough’s net OPEB liability would be if it were calculated using an inflation 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%	Current	1%
	<u>Decrease</u>	<u>Medical</u>	<u>Increase</u>
		<u>Inflation Rate</u>	
Total OPEB Liability	\$ 5,097,624	\$ 5,798,999	\$ 6,621,371

NOTE 16 NEW ACCOUNTING PRONOUNCEMENTS

Adoption of Governmental Accounting Standards Board (GASB) Statements

The Township adopted the provisions of GASB Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*. The adoption of this statement has no effect on previously reported amounts.

The Township adopted the provisions of GASB Statement No. 101, *Compensated Absences*. The adoption of this statement has no effect on previously reported amounts.

Pending GASB Pronouncements

The Governmental Accounting Standards Board has issued GASB Statement No. 102, *Certain Risk Disclosures*. This Statement is required to be adopted by the Borough for the year ending December 31, 2025.

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

NOTE 17 SUBSEQUENT EVENTS

The Borough has evaluated subsequent events for disclosure or recording through April xx, 2024, the date the audit was ready for release.

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, 2024
(UNAUDITED)

	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	Non-Uniform Pension Plan 2020	Police Pension Plan 2020
Total Pension Liability										
Service Cost	\$ 70,194	\$ 307,433	\$ 62,484	\$ 285,907	\$ 91,619	\$ 262,743	\$ 89,609	\$ 284,619	\$ 86,489	\$ 240,828
Interest	377,406	776,605	334,509	697,601	329,408	617,857	337,406	656,115	329,567	622,275
Benefit Payments	(414,856)	(523,068)	(346,972)	(480,834)	(362,710)	(463,873)	(306,493)	(448,808)	(341,345)	(396,181)
Difference Between Actual and Expected Assumption Changes	(43,402)	(50,121)	453,396	668,632	41,421	3,305	(141,946)	(184,772)	20,881	16,933
	-	-	415,026	521,641	-	-	116,734	299,645	-	-
Net Change in Total Pension Liability	(10,658)	510,849	918,443	1,692,947	99,738	420,032	95,310	606,799	95,592	483,855
Total Pension Liability - Beginning	6,175,737	12,379,787	5,257,294	10,686,840	5,157,556	10,266,808	5,062,246	9,660,009	4,966,654	9,176,154
Total Pension Liability - Ending (a)	<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>	<u>\$ 5,062,246</u>	<u>\$ 9,660,009</u>
Plan Fiduciary Net Position										
Contribution - Employer and State Aid	\$ 35,294	\$ 280,504	\$ 100,918	\$ 92,701	\$ 120,750	\$ 100,000	\$ 69,210	\$ 215,200	\$ 32,205	\$ 288,290
Contribution - Member	17,694	90,994	19,557	83,776	28,082	78,174	31,964	69,880	60,880	70,168
Net Investment Income (Loss)	860,830	1,714,745	751,888	1,624,580	(1,034,296)	(1,943,097)	856,387	1,634,365	704,577	1,293,419
Benefit Payments	(414,856)	(523,068)	(346,972)	(480,834)	(362,710)	(463,873)	(306,493)	(448,808)	(341,345)	(396,181)
Administrative Expense	(37,094)	(83,741)	(41,043)	(85,592)	(44,586)	(84,633)	(61,826)	(97,923)	(48,605)	(72,969)
Net Change in Plan Fiduciary Net Position	461,868	1,479,434	484,348	1,234,631	(1,292,760)	(2,313,429)	589,242	1,372,714	407,712	1,182,727
Plan Fiduciary Net Position - Beginning	6,144,074	11,956,161	5,659,726	10,721,530	6,952,486	13,034,959	6,363,244	11,662,245	5,955,532	10,479,518
Plan Fiduciary Net Position - End (b)	<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>	<u>\$ 6,363,244</u>	<u>\$ 11,662,245</u>
Net Pension Liability (Asset) (a-b)	<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>	<u>\$ (1,300,998)</u>	<u>\$ (2,002,236)</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	107.15%	104.23%	99.49%	96.58%	107.65%	100.32%	134.80%	126.96%	125.70%	120.73%
Covered Payroll	\$ 582,738	\$ 1,798,398	\$ 565,423	\$ 1,691,861	\$ 913,082	\$ 1,560,760	\$ 1,059,790	\$ 1,431,614	\$ 1,107,801	\$ 1,426,446
Net Pension Liability (Asset) as a Percentage of Covered Payroll	-5.60%	-25.04%	-44.07%	-2.22%	-169.37%	-193.36%	-117.44%	-140.37%	-3.62%	-15.55%

(Continued)

*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 –
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, 2024
(UNAUDITED)

	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	Non-Uniform Pension Plan 2015	Police Pension Plan 2015
Total Pension Liability										
Service Cost	\$ 96,462	\$ 263,891	\$ 89,404	\$ 219,250	\$ 112,308	\$ 215,986	\$ 96,856	\$ 193,189	\$ 141,552	\$ 189,639
Interest	341,409	592,457	336,708	568,614	327,801	567,664	316,301	541,021	280,003	476,105
Benefit Payments	(251,533)	(322,904)	(226,881)	(622,523)	(221,842)	(263,271)	(221,658)	(348,029)	(80,689)	(238,114)
Difference Between Actual and Expected Assumption Changes	(306,896)	(31,990)	(124,327)	(6,559)	(60,890)	(329,953)	(36,479)	(18,823)	(31,150)	(8,523)
Net Change in Total Pension Liability	(120,558)	501,454	74,904	158,782	157,377	190,426	155,020	570,975	582,157	956,142
Total Pension Liability - Beginning	5,087,212	8,674,700	5,012,308	8,515,918	4,854,931	8,325,492	4,699,911	7,754,517	4,117,754	6,798,375
Total Pension Liability - Ending (a)	\$ 4,966,654	\$ 9,176,154	\$ 5,087,212	\$ 8,674,700	\$ 5,012,308	\$ 8,515,918	\$ 4,854,931	\$ 8,325,492	\$ 4,699,911	\$ 7,754,517
Plan Fiduciary Net Position										
Contribution - Employer and State Aid	\$ 34,297	\$ 116,622	\$ 34,543	\$ 125,434	\$ -	\$ -	\$ 17,213	\$ -	\$ 50,699	\$ 31,499
Contribution - Member	32,155	71,851	29,271	57,290	37,765	-	43,835	-	46,764	-
Other Income	-	-	-	-	-	-	-	-	-	-
Net Investment Income (Loss)	1,010,941	1,757,347	(293,403)	(531,124)	615,455	1,263,839	385,800	648,519	(109,802)	(609,254)
Benefit Payments	(251,533)	(322,904)	(226,881)	(622,523)	(221,842)	(263,271)	(221,658)	(348,029)	(80,689)	(238,114)
Administrative Expense	-	-	(20,285)	(24,252)	(41,038)	(87,900)	(25,651)	(64,075)	(27,492)	(72,210)
Other	-	-	-	-	-	-	-	14,826	7,634	(7,634)
Net Change in Plan Fiduciary Net Position	825,860	1,622,916	(476,755)	(995,175)	390,340	912,668	199,539	251,241	(112,886)	(895,713)
Plan Fiduciary Net Position - Beginning	5,129,672	8,856,602	5,606,427	9,851,777	5,216,087	8,939,109	5,016,548	8,687,868	5,129,434	9,583,581
Plan Fiduciary Net Position - End (b)	\$ 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
Net Pension Liability (Asset) (a-b)	\$ (988,878)	\$ (1,303,364)	\$ (42,460)	\$ (181,902)	\$ (594,119)	\$ (1,335,859)	\$ (361,156)	\$ (613,617)	\$ (316,637)	\$ (933,351)
Plan Fiduciary Net Position as a Percentage of Total Pension	119.91%	114.20%	100.83%	102.10%	111.85%	115.69%	107.44%	107.37%	106.74%	112.04%
Covered Payroll	\$ 1,022,504	\$ 1,438,308	\$ 1,172,396	\$ 1,169,711	\$ 1,448,998	\$ 1,084,947	\$ 1,432,148	\$ 1,040,716	\$ 1,793,834	\$ 968,450
Net Pension Liability (Asset) as a Percentage of Covered Payroll	-96.71%	-90.62%	-3.62%	-15.55%	-41.00%	-123.13%	-25.22%	-58.96%	-17.65%	-96.38%

*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 –
PENSION PLANS – SCHEDULES OF EMPLOYER CONTRIBUTIONS, INVESTMENT
RETURNS AND EMPLOYER'S NET PENSION LIABILITY
LAST 10 FISCAL YEARS
DECEMBER 31, 2024
(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	2015	50,699	50,699	-	1,695,313	2.99%
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	-	565,423	17.85%
Non-Uniform Pension Plan	2024	-	35,294	-	582,738	6.06%
Police Pension Plan	2015	31,094	31,094	-	1,010,427	3.08%
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	-	448,808	-	1,431,614	31.35%
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%

Schedule of Investment Returns

Actual Money Weighted Rate of Return, Net of
Investment Expense

<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
13.50%	12.81%	-17.13%	14.20%	10.89%
<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
18.20%	-6.10%	11.70%	7.69%	-6.27%

Notes to Schedule: Numbers represent the average of the Police and Non-Uniform Pension Plans.

BOROUGH OF AMBLER
REQUIRED SUPPLEMENTARY INFORMATION –
PENSION PLANS – SCHEDULES OF EMPLOYER CONTRIBUTIONS, INVESTMENT
RETURNS AND EMPLOYER’S NET PENSION LIABILITY
LAST 10 FISCAL YEARS
DECEMBER 31, 2024
(UNAUDITED)

Schedule of the Employer's Net Pension Liability							
	Year Ended December 31,	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Asset (Liability)	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability as a % of Covered Payroll
Non-Uniform Pension Plan	2015	4,699,911	5,016,547	(316,636)	106.74%	1,695,313	-18.68%
Non-Uniform Pension Plan	2016	4,854,930	5,216,087	(361,157)	107.44%	1,432,148	-25.22%
Non-Uniform Pension Plan	2017	5,012,308	5,606,427	(594,119)	111.85%	1,448,998	-41.00%
Non-Uniform Pension Plan	2018	5,087,212	5,129,672	(42,460)	100.83%	1,172,396	-3.62%
Non-Uniform Pension Plan	2019	4,966,654	5,955,532	(988,878)	119.91%	1,022,504	-96.71%
Non-Uniform Pension Plan	2020	5,062,246	6,363,244	(1,300,998)	125.70%	1,107,801	-117.44%
Non-Uniform Pension Plan	2021	5,157,556	6,952,486	(1,794,930)	134.80%	1,059,790	-169.37%
Non-Uniform Pension Plan	2022	5,257,294	5,659,726	(402,432)	107.65%	913,082	-44.07%
Non-Uniform Pension Plan	2023	6,175,737	6,144,074	31,663	99.49%	565,423	5.60%
Non-Uniform Pension Plan	2024	6,165,079	6,605,942	(440,863)	107.15%	582,738	-75.65%
Police Pension Plan	2015	8,033,782	8,963,997	(930,215)	111.58%	1,010,427	-92.06%
Police Pension Plan	2016	8,325,492	9,142,726	(817,234)	109.82%	1,040,716	-78.53%
Police Pension Plan	2017	8,515,918	9,851,777	(1,335,859)	115.69%	1,084,947	-123.13%
Police Pension Plan	2018	8,674,700	8,856,602	(181,902)	102.10%	1,169,711	-15.55%
Police Pension Plan	2019	9,176,154	10,479,518	(1,303,364)	114.20%	1,438,308	-90.62%
Police Pension Plan	2020	9,660,009	11,662,245	(2,002,236)	120.73%	1,426,446	-140.37%
Police Pension Plan	2021	10,266,808	13,034,959	(2,768,151)	126.96%	1,431,614	-193.36%
Police Pension Plan	2022	10,686,840	10,721,530	(34,690)	100.32%	1,560,760	-2.22%
Police Pension Plan	2023	12,379,787	11,956,161	423,626	96.58%	1,691,861	25.04%
Police Pension Plan	2024	12,890,636	13,435,595	(544,959)	104.23%	1,798,398	-30.30%

* 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 –
OPEB – SCHEDULE OF CHANGES IN PLAN'S NET OPEB LIABILITY
LAST 10 FISCAL YEARS*
DECEMBER 31, 2024
(UNAUDITED)

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

Notes to Schedule: The discount rate changed from 3.26% in 2023 to 4.08% in 2024.

BOROUGH OF AMBLER
REQUIRED SUPPLEMENTARY INFORMATION –
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

	Original	Final	Actual	Variance with Final Budget Pos (Neg)
Revenues				
Taxes	\$ 4,079,981	\$ 4,079,981	\$ 4,323,745	\$ 243,764
Intergovernmental	326,700	326,700	1,158,527	831,827
Licenses and Permits	172,564	172,564	161,466	(11,098)
Fines, Forfeits and Costs	69,000	69,000	96,144	27,144
Charges for Services	282,150	282,150	334,827	52,677
Interest	103,000	103,000	133,258	30,258
Miscellaneous	81,715	81,715	158,154	76,439
Total Revenues	5,115,110	5,115,110	6,366,121	1,251,011
Expenditures				
General	651,236	651,236	636,279	14,957
Protection to Persons and Property	3,385,999	3,385,999	3,248,745	137,254
Public Works - Highways, Streets & Parking	862,431	862,431	757,597	104,834
Culture and Recreation	35,444	35,444	25,046	10,398
Community Development	20,000	20,000	467,295	(447,295)
Debt Service	190,000	190,000	230,159	(40,159)
Total Expenditures	5,145,110	5,145,110	5,365,121	(220,011)
Excess (Deficit) of Revenues Over Expenditures	(30,000)	(30,000)	1,001,000	1,031,000
Other Financing Sources (Uses)				
Transfers In (Out)	30,000	30,000	30,000	-
Total Other Financing Sources (Uses)	30,000	30,000	30,000	-
Net Change in Fund Balances	\$ -	\$ -	\$ 1,031,000	\$ 1,031,000
Fund Balance - Beginning of Year			3,864,865	
Fund Balance - End of Year			\$ 4,895,865	

Notes to Budgetary Comparison Schedule:

EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Community Development	(447,295)
Debt Service	(40,159)

The excess Community Development and Debt Service 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, 2024
(UNAUDITED)

	Original	Final	Actual	Variance with Final Budget Pos (Neg)
Revenues				
Interest on Investments	\$ 120	\$ 120	\$ 4,948	\$ 4,828
Charges for Services	953,008	953,008	952,604	(404)
Miscellaneous	1,100	1,100	910	(190)
Total Revenues	954,228	954,228	958,462	4,234
Expenditures				
Public Works	805,761	805,761	827,208	(21,447)
Total Expenditures	805,761	805,761	827,208	(21,447)
Excess (Deficit) of Revenues Over Expenditures	148,467	148,467	131,254	(17,213)
Other Financing Sources (Uses)				
Transferred In (Out)	(148,467)	(148,467)	(30,000)	118,467
Total Other Financing Sources (Uses)	(148,467)	(148,467)	(30,000)	118,467
Net Change in Fund Balances	\$ -	\$ -	\$ 101,254	\$ 101,254
Fund Balance - Beginning of Year			665,549	
Fund Balance - End of Year			\$ 766,803	
EXCESS OF EXPENDITURES OVER APPROPRIATIONS				
Public Works		(21,447)		

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

DRAFT 4-25-2025

OTHER SUPPLEMENTARY INFORMATION

BOROUGH OF AMBLER
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024
(SEE INDEPENDENT AUDITOR'S REPORT)

		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	\$	33,505	\$ 35,204	\$ 313,098	\$ 47,851	\$ 419,432	\$ 287,376	\$ 1,136,466
Taxes Receivable		893	2,755	2,883	-	-	-	6,531
Accounts Receivable, Net		8,084	-	-	310,000	-	-	318,084
Prepaid Expenses		-	6,559	-	-	-	-	6,559
Total Assets		42,482	44,518	315,981	357,851	419,432	287,376	1,467,640
<u>Liabilities and Fund Balance</u>								
Liabilities								
Accounts Payable	\$	11,431	\$ 15,485	\$ 7,552	\$ -	\$ -	\$ 1	34,469
Due to Other Funds		40,000	6,606	-	-	-	-	46,606
Total Liabilities		51,431	22,091	7,552	-	-	1	81,075
Fund Balances								
Nonspendable		-	6,559	-	-	-	-	6,559
Restricted		-	15,868	308,429	357,851	419,432	287,375	1,388,955
Unassigned (Deficit)		(8,949)	-	-	-	-	-	(8,949)
Total Fund Balances		(8,949)	22,427	308,429	357,851	419,432	287,375	1,386,565
Total Liabilities and Fund Balances	\$	42,482	\$ 44,518	\$ 315,981	\$ 357,851	419,432	\$ 287,376	\$ 1,467,640

BOROUGH OF AMBLER
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED DECEMBER 31, 2024
 (SEE INDEPENDENT AUDITOR'S REPORT)

	Nonmajor Special Revenue Funds						Total Nonmajor Funds
	Street Lighting Fund	Fire Fund	Recreation Fund	Revolving Loan Fund	Highway Fund	Debt Service	
Revenues							
Taxes	\$ 62,790	\$ 267,230	\$ 202,794	\$ -	\$ -	\$ -	\$ 532,814
Intergovernmental	-	-	-	-	169,287	-	169,287
Interest	129	315	2,415	2,684	2,982	2,283	10,808
Miscellaneous	-	-	120	-	-	-	120
Total Revenues	62,919	267,545	205,329	2,684	172,269	2,283	713,029
Expenditures							
General	59,957	-	2,405	-	-	-	62,362
Protection to Persons and Property	-	256,510	-	-	-	-	256,510
Public Works	-	-	-	-	43,490	-	43,490
Culture and Recreation	-	-	96,562	-	-	-	96,562
Total Expenditures	59,957	256,510	98,967	-	43,490	-	458,924
Excess (Deficit) of Revenues Over Expenditures	2,962	11,035	106,362	2,684	128,779	2,283	254,105
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	2,962	11,035	106,362	2,684	128,779	2,283	254,105
Fund Balances (Deficit) - Beginning of Year	(11,911)	11,392	202,067	355,167	290,653	285,092	1,132,460
Fund Balances - End of Year	\$ (8,949)	\$ 22,427	\$ 308,429	\$ 357,851	\$ 419,432	\$ 287,375	\$ 1,386,565

BOROUGH OF AMBLER
COMBINING STATEMENT OF PLAN NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2024
(SEE INDEPENDENT AUDITOR'S REPORT)

	Component Unit - Pension Trust Funds		Total
	Police	Non-Uniformed Employees	
Assets			
Cash and Cash Equivalents	\$ 87,941	\$ 85,007	\$ 172,948
Accrued Income	105,943	54,340	160,283
Investments:			
Domestic Equities - Stocks	5,691,592	2,846,081	8,537,673
Mutal Funds - Equity	3,055,369	1,541,158	4,596,527
Mutual Funds - Fixed Income	4,494,750	2,079,356	6,574,106
Total Assets	<u>\$ 13,435,595</u>	<u>\$ 6,605,942</u>	<u>\$ 20,041,537</u>
Net Position Restricted for Pensions	<u>\$ 13,435,595</u>	<u>\$ 6,605,942</u>	<u>\$ 20,041,537</u>

BOROUGH OF AMBLER
 COMBINING STATEMENT OF CHANGES IN PLAN NET POSITION
 FIDUCIARY FUNDS
 YEAR ENDED DECEMBER 31, 2024
 (SEE INDEPENDENT AUDITOR'S REPORT)

	Component Unit - Pension Trust Funds		Total
	Police	Non-Uniformed Employees	
Additions			
Contributions:			
Plan Members	\$ 280,504	\$ 35,294	\$ 315,798
Employer	90,994	17,694	108,688
Total Contributions	371,498	52,988	424,486
Investment Earnings			
Net Depreciation in Fair Value of Investments	1,714,745	860,830	2,575,575
Interest and Dividends	-	-	-
Total Investment Earnings	1,714,745	860,830	2,575,575
Less Investment Expense	(83,741)	(37,094)	(120,835)
Net Investment Earnings	1,631,004	823,736	2,454,740
Total Additions	2,002,502	876,724	2,879,226
Deductions			
Benefits	523,068	414,856	937,924
Total Deductions	523,068	414,856	937,924
Changes in Net Position	1,479,434	461,868	1,941,302
Net Position - Beginning of Year	11,956,161	6,144,074	18,100,235
Net Position - End of Year	\$ 13,435,595	\$ 6,605,942	\$ 20,041,537



Planning Commission Annual Report 2024

DATE: April 22, 2024

TO: Borough of Ambler Council
Borough Manager
Borough Code Enforcement Officer

FROM: John Oswald, Chair
Al Comly, Vice-Chair
Carol Ann DiPietro, Secretary

This Annual Report sets forth the assignments undertaken by the Ambler Borough Planning Commission at the request of the Borough Council during the calendar year of 2024.

The members of the Planning Commission were John Oswald, serving as Chairman, Al Comly, serving as Vice-Chairman, Carol Ann DiPietro, serving as Secretary, Peter Amento, Carissa Hazelton, Lee Meinicke, Mary Spross and Theresa Coleman-Clement. Salvatore Boccuti resigned before the July meeting, and in September Isaac Kessler was appointed to his vacant seat.

The Planning Commission members hereby recognize and appreciate the assistance received from our Borough Code Enforcement Officer, Glenn Kucher, and our Borough Engineer, James Dougherty, in carrying out our assignments. Both gentlemen have made themselves readily available to answer questions and provide technical advice and support. Both Glenn and Jim have done outstanding work on behalf of the Planning Commission.

The Planning Commission continues to enjoy the efforts and instruction provided by our Montgomery County Planner through our agreement with the County. The Planning Commission encourages Council to continue this agreement with the County as invaluable assistance has been received over the last many years from County Planners. This calendar year the Planner assigned to the Borough has been Tim Konetchy. He has done an outstanding job in providing education and insight to facilitate discussions in bringing about well-thought-out recommendations to Council. The Planning Commission appreciates the work Mr. Konetchy has done and appreciates Council's willingness to continue this agreement with the County.

Eleven official, advertised meetings were held in 2024, each taking place on the fourth Tuesday of each month, with the exception of April when the Primary Election occurred on the fourth Tuesday, so the meeting was moved to Wednesday, April 24, 2024. All meetings were held in Borough Chambers located at 131 Rosemary Avenue, Ambler, Pennsylvania.

Below is a Summary of the Agenda Items Undertaken during 2024:

January 23, 2024

Input was requested by Council to update the 2013 Borough Comprehensive Plan. The Pennsylvania Municipalities Code suggests that each municipality review and/or update its Comprehensive Plan every ten years. The Borough's previous Plan had been adopted in 2001 with a subsequent update completed in 2013. This was the beginning of a months-long undertaking.

February 27, 2024

With regard to the request to update the Borough Comprehensive Plan, members completed a planning exercise provided by Tim Konetchy giving comments concerning preserving features, enhancing features and transforming features. Tim then gathered each member's comments on a poster board and provided a summary of the comments for discussion.

March 27, 2024

Council requested a review of the Zoning Ordinance to amend lighting criteria to the current IESNA (Illuminating Engineering Society of North America) standards. The vote taken was unanimous in favor of the recommendation to Council and a letter was sent to Council.

The Planning Commission postponed further discussion on the Comprehensive Plan to a future meeting.

An update had been given by Glenn with regard to the SEPTA open house for the Ambler Station Area Concept Meeting which was held on January 30, 2024. SEPTA presented a concept at Council's Committee meeting on March 5th. Thereafter, Council requested that the Planning Commission review zoning suggestions from the Montgomery County Planning Commission Planner to revise the Transit Oriented Development Ordinance to include additional uses, aesthetics, and architectural elements. Our Community Planner presented a memo for discussion with regard to aesthetics and architectural elements.

April 24, 2024 (Held on Wednesday because of the Tuesday Primary Election)

Suggestions from the Montgomery County Planning Commission Planner to revise the Transit Oriented Development Ordinance to include additional uses, aesthetics, and architectural elements were reviewed. Our County Planner presented a memo of Targeted Edits to the Redevelopment Overlay District for discussion.

Discussion on updating the 2013 Borough Comprehensive Plan was continued to a future meeting.

May 28, 2024

Suggestions from the Montgomery County Planning Commission Planner to revise the Transit Oriented Development Ordinance to include additional uses, aesthetics, and architectural elements were reviewed. Discussion was extensive with regard to suggested architectural elements, affordable housing and various other incentives to be offered to developers.

Discussion on updating the 2013 Borough Comprehensive Plan was continued to a future meeting.

June 25, 2024

The Planning Commission was requested to review a subdivision proposing three lots at 219 Hendricks Street. The parcel contained 40,262 square feet and had frontage of approximately 155 feet according to the Montgomery County Board of Assessment record. The owner/applicant, Peter Penna of PFP Property Management, LLC, appeared to present his proposed plan to create three lots, one with the existing dwelling and the other two buildable lots. All three lots conformed to current zoning ordinances, and no relief was necessary. The vote taken was unanimous to recommend this subdivision to Council subject to the County Planner and Borough Engineer Comment Letters.

Suggestions from the Montgomery County Planning Commission Planner to revise the Transit Oriented Development Ordinance to include additional uses, aesthetics, and architectural elements were reviewed. Our County Planner presented a memo of Targeted Edits to the Redevelopment Overlay District for discussion.

Discussion on updating the 2013 Borough Comprehensive Plan was continued to a future meeting.

July 23, 2024

Our County Planner, presented a draft of Part 27, RO Redevelopment Overlay District which incorporated these suggestions to revise the Transit Oriented Development Ordinance to include additional uses, aesthetics and architectural elements. The members voted unanimously to recommend this draft ordinance language to Council.

Discussion on updating the 2013 Borough Comprehensive Plan was continued to a future meeting.

August 27, 2024

The Planning Commission was requested to review a subdivision proposing two-lots at 219 Hendricks Street. The owner/applicant, Peter Penna of PFP Property Management, LLC, appeared to present his proposed plan to create two lots; one with the existing dwelling and the other a buildable lot. Both lots conform to current zoning ordinances, and no relief was necessary. After discussion about how this new plan is more favorable than the three-lot subdivision presented in June, the vote taken was unanimous to recommend to Council to approve the subdivision plan subject to the County Planner and Borough Engineer Comment Letters.

A recommendation is requested to Council regarding the Transit Oriented Development Ordinance that includes additional uses, aesthetics, and architectural elements which had been prepared by the Borough Planning Commission and the Montgomery County Planner. After discussion and public input, the vote taken was unanimous to recommend this ordinance to Council for approval.

Discussion on updating the 2013 Borough Comprehensive Plan was continued to a future meeting.

September 24, 2024

Discussion regarding requesting Council to allow the Planning Commission to explore incorporating revisions similar to those in the recent Transit Oriented Development Ordinance to the Downtown Commercial district including aesthetics and architectural elements. The members of the Planning Commission discussed the merits of adding some of the recent revisions made to the Transit Oriented Development Ordinance to the Downtown Commercial zoning district. It makes for good planning sense to have consistency in our down town. The vote taken was unanimous to prepare a letter for Council to make a formal request to allow the Planning Commission to discuss these revisions.

In regard to updating 2013 Borough Comprehensive Plan, our County Planner prepared a memo for discussion with regard to community involvement. To begin the outreach process, an online community survey will be published and an open house will be scheduled for January, 2025. The survey questions were discussed in detail with input from the Members and the attendees.

October 22, 2024

The Planning Commission discussed adopting by-laws and beginning to prepare annual reports. A draft for review outlining a suggested framework for the structure and operation of the Planning Commission and conducting meetings was presented.

Our County Planner prepared a memo for discussion with regard to community involvement for the open house meeting to be scheduled for January, 2025. The survey questions were discussed in detail with input from the Members and the attendees.

November 26, 2024

John Oswald was elected Chair, Al Comly Vice-Chair and Carol DiPietro Secretary. This reorganization took place at this meeting because no meeting is scheduled for December, and the January meeting will be the public presentation in the gym for the Comprehensive Plan

The Planning Commission discussed adopting by-laws and beginning to prepare annual reports. A draft for review outlining a suggested framework for the structure and operation of the Planning Commission and conducting meetings was presented.

With regard to updating the 2013 Borough Comprehensive Plan. The Pennsylvania Municipalities Code suggests that each municipality review and/or update its Comprehensive Plan every ten years. The Borough's previous Plan was adopted in 2001 with a subsequent Plan update completed in 2013. The Planning Commission will be hosting an open house regarding the comprehensive plan on Tuesday, January 28, 2025, 6pm to 8pm. This event will introduce the public to the planning process of the Comprehensive Plan and request input on the current state of Ambler as well as its vision for Ambler in the next 5, 10 and 20 years. The County Planner had postcards prepared and dropped them off for mailing right after the 1st of the year notifying residents of the "Open House" scheduled for 1/28/25. There was discussion about the open house and survey going live before the open house as well as posters around the Borough and on the website.

The Planning Commission was requested to review incorporating revisions similar to the recent Transit Oriented Development Ordinance to the Downtown Commercial and Commercial Districts including aesthetics and architectural elements. Drafts of the DC & C zoning districts were presented for discussion. As the discussion developed, questions were raised about the differences between the two zoning districts.

December 24, 2024

No meeting was held.

Requests from the Planning Commission:

- Continue work on the Comprehensive Plan update and implementation

This Annual Report is provided in part to satisfy the requirements of §207 of Pennsylvania Act 247, the Municipalities Planning Code.

Borough Of Ambler

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BOROUGH OF AMBLER PLANNING COMMISSION **RULES OF PROCEDURES AND BYLAWS**

Article 1. General Provisions

- 1.1 The Planning Commission of the Borough of Ambler, shall be governed by the provisions of the Pennsylvania Municipalities Planning Code ("MPC"), the "Borough of Ambler Subdivision and Land Development Ordinance", and the "Borough of Ambler Zoning Ordinance" and by these rules of procedure and bylaws.
- 1.2 The Planning Commission shall be familiar with all other ordinances under which it may be expected to act as well as with applicable state statutes such as the MPC and the Sunshine Law.
- 1.3 The Planning Commission shall become familiar with the statement of community development objectives as contained within the Zoning Ordinance or stated by reference to the community comprehensive plan.
- 1.4 Nothing herein shall be construed to give or grant to the Planning Commission the power or authority to alter or change any ordinance, which authority is reserved to the Borough Council.
- 1.5 The legal counsel to the Planning Commission shall be consulted in cases where the powers of the Planning Commission are not clearly defined.
- 1.6 The members of the Planning Commission shall be appointed by Borough Council. Membership shall consist of 9 members.
- 1.7 The commission shall elect its own chairperson, vice-chairperson, secretary, and create and fill such other offices as it may determine. Officers shall serve annual terms and may succeed themselves.

Article 2. Officers and Duties

- 2.1 **ELECTION.** The Planning Commission shall, at its annual organizational meeting, elect from its own membership, officers which shall consist of a chairperson, a vice-chairperson, and a secretary. These officers shall serve annual terms as such and may succeed themselves.
- 2.2 **CHAIRPERSON.** The chairperson shall perform all duties required by law, ordinance and these rules; shall preside at all meetings of the Planning Commission; shall decide on all points of order and procedure, subject to these rules, unless directed otherwise by a majority of the Planning Commission; shall appoint any committees found necessary to carry out the business of the Planning Commission.
- 2.3 **VICE CHAIRPERSON.** The vice chairperson, in the absence, disability or disqualification of the chairperson, shall perform all the duties and exercise all the powers of the chairperson.
- 2.4 **SECRETARY.** The secretary shall record and maintain permanent minutes of the Planning Commission's proceedings, shall keep a record of attendance of members, shall keep records of the Planning Commission's examinations and other official actions; shall file Planning Commission minutes and records in the municipal office, which minutes and records shall be a public record; and shall submit a report of the Planning Commission's activities to the governing body once a year or as required by the governing body.
- 2.5 **VACANCIES.** The Planning Commission shall promptly notify the governing body of any vacancies which occur. Should a vacancy occur among the officers of the Planning Commission, such office shall be filled by election, for the unexpired term, at the next meeting of the full Planning Commission.

Article 3. Meetings

- 3.1 **REGULAR MEETINGS.** The regular meeting of the Planning Commission shall be held on the fourth Tuesday of each month at 7:00 P.M. at the Borough of Ambler Municipal Building.
- 3.2 **ANNUAL MEETING.** The annual organizational meeting of the Planning Commission shall be the first regular meeting of the year.
- 3.3 **SPECIAL MEETINGS.** Special meetings may be called by the chairperson at his/her discretion or upon the request of five other Planning Commission members provided that public notice shall be given as required.

- 3.4 PUBLIC NOTICE. The Planning Commission shall hold all meetings at specified times and places of which public notice shall be given.
- (A) Public notice of the schedule of regular meetings shall be given once for each calendar year and shall show the regular dates, time and place at which meetings are held. This notice shall be given in a newspaper of general circulation within the municipality at least seven (7) days prior to the time of the first regularly scheduled meeting. Meeting dates are also to be posted to the Borough website.
 - (B) Public notice of each special meeting and of each rescheduled regular meeting shall be given in a newspaper of general circulation within the community at least seven (7) days prior to the time of the meeting. Meeting dates are also to be posted to the Borough website.
- 3.5 QUORUM. A quorum shall be not less than a majority of all members of the Planning Commission and is required for any decision or official action by the Planning Commission, except as modified herein.
- 3.6 CANCELLATION OF MEETINGS. Regular meetings may be cancelled by the chairperson when there are no applications pending or other business to transact or in the event of unforeseen circumstances such as severe weather. As a courtesy to the public, notice of such cancellation shall be posted at the place of the meeting and Borough website.

Article 4. Order of Business

- 4.1 PROCEEDINGS. All meetings of the Planning Commission may proceed as follows:
- (A) Meeting called to order;
 - (B) Roll call and declaration of quorum;
 - (C) Approval of minutes;
 - (D) Reading of correspondence.
 - (E) New business;
 - (F) Old business;

(G) Adjournment.

- 4.2 PUBLIC COMMENT. Public comment regarding an agenda item must be directed to the Planning Commission. Once the Planning Commission has completed its discussion, the Planning Commission Chairperson will open the floor to comments/questions from the public regarding the agenda item. Members of the public speaking will need to state their name and address for the record. Members of the public in attendance are asked to please not engage the speaker. While it will not be the practice of the Planning Commission to answer all questions or engage in dialogue with the speaker, this may occur at the Planning Commissions discretion. Public comment may be limited to a maximum duration per individual at the Chairperson's discretion.

Article 5. Planning Commission Functions

- 5.1 The Planning Commission shall at the request of Borough Council have the power and shall be required to:
- (A) Prepare the comprehensive plan for the development of the municipality as set forth in this act, and present it for the consideration of the Borough Council.
 - (B) Maintain and keep on file records of its action. All records and files of the Planning Commission shall be retained at Borough Hall.
 - (C) Prepare and submit a report of the Planning Commission's activities to the governing body once a year or as required by the governing body.
- 5.2 The Planning Commission at the request of the Borough Council may:
- (A) Make recommendations to the governing body concerning the adoption or amendment of an official map.
 - (B) Prepare and present to the Borough Council a zoning ordinance, and make recommendations to the governing body on proposed amendments to it as set forth in the Pennsylvania Municipalities Planning Code.
 - (C) Prepare, recommend and administer subdivision and land development and planned residential development regulations, as set forth in the Pennsylvania Municipalities Planning Code.

- (D) Do such acts or make such studies as may be necessary to fulfill the duties and obligations Imposed by the MPC.
- (E) Prepare and present to the governing body of the municipality an environmental study.
- (F) Submit to the governing body of the municipality a recommended capital improvements program.
- (G) Promote public interest in, and understanding of, the comprehensive plan and planning.
- (H) Make recommendations to governmental, civic and private agencies and individuals as to the effectiveness of the proposals of such agencies and Individuals.
- (I) Hold public hearings and meetings.
- (J) Present testimony before any board.
- (K) Require from other departments and agencies of the municipality such available information as relates to the work of the planning agency.
- (L) In the performance of its functions, enter upon any land to make examinations and surveys with the consent of the owner.
- (M) Prepare and present to Borough Council a study regarding the feasibility and practicability of using renewable energy sources in specific areas within the municipality.
- (N) Review the zoning ordinance, subdivision and land development ordinance, official map, provisions for planned residential development, and such other ordinances and regulations governing the development of land no less frequently than it reviews the comprehensive plan.
- (O) Complete all other activities as requested by Borough Council

Article 6. Official Representation

- 6.1 Any member of the Planning Commission must have the majority support of the Planning Commission when speaking on behalf of the Planning Commission in any public forum. If a member wishes to speak on an issue in a public forum, said member shall present his or herself as speaking as a private citizen and not on behalf of the full Planning Commission.

Article 7. Amendments

- 7.1 These bylaws may be amended by a majority vote of the entire membership of the Planning Commission from time to time.

Adopted by vote of eight those In favor who were in attendance and zero opposed at a public meeting of the Planning Commission on March 25, 2025.

Attested:

A handwritten signature in cursive script, appearing to read "John Oswald", written over a horizontal line.

John Oswald, Chairperson

A handwritten signature in cursive script, appearing to read "Carol Ann DiPietro", written over a horizontal line.

Carol Ann DiPietro, Secretary

Public Safety Committee

The previous Committee meeting was held on April 1, 2025, at 7:00pm. Committee members: Amy Hughes – Chair, Jen Henderson, Nancy Roecker Coates and Lou Orehek.

The Committee will consider the following recommendations:

1. POM Meter Replacement Order with ‘Free time button’ that gives 15 minutes for free when a meter is at zero.

The following business will be discussed:

1. General update on current Police Department operations.

Items For Consideration:

1. Approval of ‘Free-Time’ button with order of replacement parking meters.

Pom Incorporated
200 S Elmira Avenue
Russellville, AR 72802
USA



Phone: 479-968-2880
Fax: 479-968-2840

Sales Order: 39699

Sales Order Acknowledgement

Page: 1 of 1

Cust. ID 374567

Sold To:

CITY OF AMBLER
POLICE DEPARTMENT
131 ROSEMARY AVENUE
AMBLER PA 19002

Ship To:

BOROUGH OF AMBLER
POLICE DEPARTMENT
131 ROSEMARY AVENUE
AMBLER PA 19002

Order Date: 4/16/2025
Need By: 5/23/2025
Terms: Net 30

PO Number: PD25-067
Sales Person: Bobra Schultes
Ship Via: Best Way

FOB: Customer

COSTAR cooperative pricing, includes delivery and one-year warranty on materials and workmanship.

Base Currency.

Line	Order Qty	Part Number/Description	Rev	Unit Price	Ext. Price
1	15.00 EA	CFG-APME-0024495-001 APM-E Mechanism Only		318.92/E	4,783.80
	Rel	Date	Quantity		
	1	5/23/2025	15.00		

With Free-Time button left of coin slot (so mechanism fits into existing other-brand housings)
Accepts US nickels, dimes, quarters, dollar coins
Includes high-vis rotary display option (for easy drive-by enforcement)
6V AA alkaline battery pack
Limit 2 Hrs 15 Min
\$1 per hour
Free time button gives 15 min when meter is at zero
Free time decals, do not attach (put in separate envelope)

Line Total:	4,783.80
Line Miscellaneous Charges:	0.00
Order Miscellaneous Charges:	0.00

Order Total	4,783.80
--------------------	-----------------

OrderAck:001:00

F7_203002

Customer: 374567 - Ambler, PA Borough Of

SO #: 39699

Configuration: Mechanism Only

S/N Range: 1-15

Quantity: 15

Model: APM-E

System Code Index: 972

Rate Options

Max Time: 02:15:00		Training Set: 76	
Coin	Rate hh:mm:ss	Grace / Negative Time Options	
1	\$0.25 00:15:00	None	
2	\$0.10 00:06:00		
3	\$0.05 00:03:00	Free Time Options	
4	\$1.00 01:00:00	☐ Disabled Time: 00:15:00 ☒ Free-Time Button ☒ Time Given From Zero Only ☐ Free-Time On Coin/Card Buy	
5			
6			
7			
8			
9		Block / Minimum Time	
10		None	
11			
12		Special Buy	Non-Cumulative Time
13		None	None
14			
15			
16	Invalid		
Card		ParkCard Options	
Scot5 / PXMT		None	
C.C. / 103 Tok			
102 Token			
Crypto.			

Battery Options

Type: 6v AA Alkaline	☐ Connected
Warning Thresholds:	4.5 V 4.2 V

LED Options

☒ Enable	On-Time (hh:mm)	Off-Time (hh:mm)
☐ Enable On/Off Times	12:00 AM	12:00 AM
☐ Photocell Controlled		
Red Flashes When: Expired		
Green Flashes When: Never		
Yellow Flashes When: Never		

Backlight Options

None

SmartLock: Disable Smartlock

Active Bay Timer: 5 secs

ParkTel Options

None

Expiration Signal: Flag Wheel

Rear Clamshell: Unlipped Lexan

Mech Frame: 300-145-028-002	Free time button left of coin slot		
Coin Chute: 301-016-001	Coin Slot: 300-723-004	Prom: 39699001	Firmware Version: V418
Mainboard: 301-137	Board Revision: 0008		

Rate Plate	3 Minutes for each Nickel
Decal	6 Minutes for each Dime
	15 Minutes for each Quarter
	1 Hour for each Dollar Coin

Special Instructions: Free time button left of coin slot, give 15 min when meter is at 00:00. Provide 1" high x 3/4" wide decal (black text on clear background) to fit above the button "Press for Free Time when Meter is at 00:00", crack and peel, but do not attach. Pack in a separate envelope.

Reviewed By

Customer Approval

 Bobra Schultes
 Sales Coordinator

98 048049

00:15

TWO HOUR TIME LIMIT

PRESS
BUTTON



15 Min. Free

PAY FROM YOUR
PHONE



DOWNLOAD
PassportParking*

or go to
ppprk.com

ZONE
8590

SPACE
190

OF USE

CINCY **EZ**PARK

Public Utilities Committee

The previous Committee meeting was held on April 1, 2025, at 7:00pm. Committee Members: Karen Sheedy - Chair, Amy Hughes, Lou Orehek, and David Hui.

The Committee will consider the following recommendations:

1. Motion to approve Resolution 2025-05, MIRIA application for grant funding. **(Enclosed)**

The following business will be discussed:

1. Keystone Alliance Consulting, Inc. is nearing completion in their study of the Borough's current water and wastewater 'tapping fee' charges.
2. Grating work has been finalized at the wastewater treatment plant and the ultraviolet treatment upgrade project is nearing substantial completion.
3. A DEP inspection of our wastewater treatment plant took place on April 30, 2025, and the inspection report was returned to us with 'No Violations Noted'. **(Enclosed)**

Items For Consideration:

1. Motion to approve Resolution 2025-05, MIRIA application for grant funding.

BOROUGH OF AMBLER
MONTGOMERY COUNTY, PENNSYLVANIA

RESOLUTION 2025 - ____

**A RESOLUTION AUTHORIZING APPLICATION FOR GRANT FUNDING FROM THE
MILITARY INSTALLATION REMEDIATION AND INFRASTRUCTURE AUTHORITY (MIRIA)**

Ambler Borough Council, the governing body of the Borough of Ambler, does hereby authorize the Borough of Ambler, on behalf of the Ambler Borough Water Department, to prepare and submit an application requesting a MIRIA Grant for funds associated with the design, permitting, and construction of treatment systems for the removal of Perfluoroalkyl Substances (PFAS) from sources in the Ambler water system, including Wells 2, 6, 7, 9 and the spring at Whitemarsh, or other such wells which are determined to need PFAS removal treatment, which are owned and operated by the Borough of Ambler. The MIRIA application also requests funding for carbon replacement at the Whitemarsh Treatment Plant, and quarterly PFAS sampling of all sources and tanks in the Ambler water system.

Ambler Borough Council recognizes the requirement of the municipality to make a Local Effort contribution in order to be eligible for grant monies, and as such, authorizes a Local Effort Contribution in an amount not to exceed \$700,000 for the purpose of submitting the aforementioned grant application.

SO RESOLVED, this ____ day of May 2025.

Chairman –

Secretary – Kyle Detweiler

Ambler Borough
MIRIA Grant Application 2025



Date: 5/1/2025
 Project No. 79835

I. Wells 2, 6 & 7 PFAS Treatment

<u>Item</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Cost</u>	<u>Total Cost</u>
1	Additional Construction, Engineering and Construction Management	1	LS	\$ 62,000	\$ 70,000
2	SCADA	1	LS	\$ 350,000	\$ 375,000

Project Subtotal: \$ **445,000**

II. Whitemarsh Treatment Plant - PFAS Treatment

<u>Item</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Cost</u>	<u>Total Cost</u>
1	Pilot Testing	1	LS	\$ 50,000	\$ 50,000
2	Mobilization	1	LS	\$ 50,000	\$ 50,000
3	Demolition	1	LS	\$ 75,000	\$ 75,000
4	Site Work, E&S	1	LS	\$ 100,000	\$ 100,000
5	Filter replacement upstream of PFAS (GAC)	1	LS	\$ 400,000	\$ 400,000
6	PFAS Treatment vessels and media (GAC and/or IX)	1	LS	\$ 400,000	\$ 400,000
7	TDS Treatment (RO)	1	LS	\$ 300,000	\$ 300,000
8	Building	1	LS	\$ 300,000	\$ 300,000
9	New Site Piping	1	LS	\$ 100,000	\$ 100,000
10	New Inside Piping	1	LS	\$ 100,000	\$ 100,000
11	Raw pump and piping improvements required for treatment addition	1	LS	\$ 350,000	\$ 350,000
12	Backwash & sanitary sewer facilities	1	LS	\$ 200,000	\$ 200,000
13	Bridge Replacement required for treatment addition	1	LS	\$ 200,000	\$ 200,000
14	Generator	1	LS	\$ 120,000	\$ 120,000
15	Coatings	1	LS	\$ 40,000	\$ 40,000
16	Paving & Restoration	1	LS	\$ 75,000	\$ 75,000
17	Electrical	1	LS	\$ 250,000	\$ 250,000
18	HVAC	1	LS	\$ 100,000	\$ 100,000
19	Purchased Water during construction	100	MG	\$ 2,800	\$ 280,000

Construction Subtotal: \$ **3,490,000**

Design, Permitting, Construction Mgmnt: \$ **698,000**

Project Subtotal: \$ **4,188,000**

Less Funding included in 2024 MIRIA Grant: \$ **(380,400)**

Less Construction Funding not needed until 2027: \$ **(1,116,940)**

Project Funding in 2025 MIRIA Grant Application: \$ **2,690,660**

III. Well 9 PFAS Treatment System

<u>Item</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Cost</u>	<u>Total Cost</u>
1	Mobilization, Bonds, Insurance	1	LS	\$ 25,000	\$ 25,000
2	Demolition, Erosion & Sedimentation Control	1	LS	\$ 10,000	\$ 10,000
3	Site Work & Stormwater Management	1	LS	\$ 75,000	\$ 75,000
4	New Building	1	LS	\$ 250,000	\$ 250,000
5	PFAS Treatment Equipment	1	LS	\$ 400,000	\$ 400,000
6	Backwash & Sanitary Facilities	1	LS	\$ 250,000	\$ 250,000
7	Process Piping	1	LS	\$ 80,000	\$ 80,000
8	Yard Piping	1	LS	\$ 80,000	\$ 80,000
9	Generator	1	LS	\$ 75,000	\$ 75,000
10	Coatings	1	LS	\$ 25,000	\$ 25,000
11	Paving	1	LS	\$ 50,000	\$ 50,000
12	Electrical	1	LS	\$ 250,000	\$ 250,000
13	HVAC	1	LS	\$ 100,000	\$ 100,000
14	Instrumentation/SCADA	1	LS	\$ 100,000	\$ 100,000
15	Landscaping	1	LS	\$ 15,000	\$ 15,000
16	Purchased Water During Construction	35	MG	\$ 2,800	\$ 98,000

Construction Subtotal: \$ **1,883,000**

Design, Permitting, Construction Mgmnt: \$ **472,633**

Less Construction Funding not Needed until 2027: \$ **(1,883,000)**

Project Subtotal: \$ **236,317**

IV. Whitemarsh Treatment Plant - Carbon Replacement

<u>Item</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Cost</u>	<u>Total Cost</u>
1	GAC replacement during PFAS Construction	1	LS	\$ 100,000	\$ 100,000

Project Subtotal: \$ **100,000**

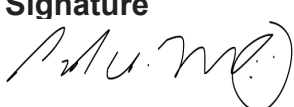
V. PFAS Sampling

<u>Item</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Cost</u>	<u>Total Cost</u>
1	Quarterly Sampling - All Wells	32	EA	\$ 460	\$ 14,720
2	Quarterly Sampling - Whitemarsh Raw, Mid, Entry Point	12	EA	\$ 460	\$ 5,520
3	Quarterly Sampling - All Tanks	12	EA	\$ 460	\$ 5,520
4	Operator Labor - 8 hours per sampling event	32	HR	\$ 85	\$ 2,720

Project Subtotal: \$ **28,480**

Total Project Budget Cost: \$ **3,500,000**

SEWAGE INSPECTION REPORT

Permit Number	Inspection Date	Entry Time	Exit Time	Inspection Type	Inspection ID						
PA0026603	04/30/2025	09:50	11:50	CEI	3968182						
Municipality	Ambler		County	Montgomery							
Facility Name	AMBLER BORO STP		Permittee Name	AMBLER BORO MONTGOMERY CNTY							
24-Hour Emergency Contact Person/Phone	Mr. Jarrett Evans / (267) 987-0395		Email	awwtpsupt@borough.ambler.us							
Physical Location Address	SOUTH MAIN & CHURCH STREETS, AMBLER, PA, 19002										
Permit Expiration Date	--/-- /----	Next Submittal DueDate ----									
Violations*  No Violations Noted											
Recommendations											
At two locations IBC totes of chemicals are staged inside of sheds that do not provide adequate secondary containment for potential pollutants. The facility stated that they would investigate methods to provide secondary containment to avoid any possible compliance issues.											
Person Interviewed Mr. Jarrett Evans	Date 04/30/2025	Inspector PAUL A JARDEL	Date 04/30/2025								
Signature Left site	Phone Number (267) 987-0395	Signature 	Phone Number (484) 250-5137								
Title Superintendant		Title WTR QLTY SPCST									
Email awwtpsupt@borough.ambler.us		Email pjardel@pa.gov									
This document is official notification that a representative of the Department of Environmental Protection inspected the above facility. The findings of this inspection are shown above and on any attached pages. *Any violations which were noted during the inspection are indicated. Violations may also be discovered upon examination of the results of laboratory analyses of the discharge and/or review of Department records.											

SEWAGE INSPECTION REPORT

Facility Details Section			
Responsible Official	KYLE DETWEILER	Title	BOROUGH MGR
Business Phone	(215) 646-1000	Email	Manager@Borough.Ambler.pa.us
Permittee Address	131 ROSEMARY AVENUE, AMBLER, PA, 19002-4476		
Certified Operator	EVANS JARRETT T	Client ID	307105
Certificates	A,E-1,2,3,5,4	Certification Status	Active
		Expiration Date	09/30/2025
Is a Copy of the permit(s) on-site?		Yes	
Has the interviewed operator/person reviewed the facility's permit(s)?		Yes	
Comments			
This routine inspection of the above facility was done by DEP WQS Paul Jardel with permission of STP Superintendent Mr. Jarrett Evans. The NPDES Permit expired on 9/30/23. The expired NPDES Permit will be extended through the review process. The new Permit is reportedly in draft form. Each contributing municipality to the STP is responsible for the maintenance and operation of their own collection system. The licensed operators are responsible only for operations at the sewage treatment plant. The treatment plant has a two-train trickling filter treatment system. It includes rag and grit removal, primary clarification, 1st and 2nd stage trickling filtration, intermediate clarification, nitrification trickling filter towers, and dissolved air floatation (DAF) that acts as tertiary clarification. UV is utilized for disinfection prior to discharge to the receiving stream. A new Trojan UV system has been installed but is not yet operable. The old unit will be retained on stand by for the present. The plant current design flow is 6.5 mgd. It may typically see an average of 4.5 mgd. Plans are to increase flow to 7.7 mgd due to increased flow being pumped from the Upper Dublin STP(PA0029441) that it slated to be closed and converted to a pump station. The force main has been installed. Influent flow enters the head works PS#1. An ultrasonic flow meter is on the influent line. Flow is recorded on a chart recorder and totalizer. Influent samples are collected at the influent channel prior to any mixing with return flows in the wet well. Two rag rakes are present in the wet well. The wet well pumps up to a grit cyclone screen tank. Waste is managed with the collected rag waste. Lime is added to the screenings for odor control. The cyclone is equipped with a bypass if storm event flows exceeded 20 mgd. Process water from the grit unit enters a splitter box and is normally equally divided between the north and south treatment trains. Each train has two primaries run in parallel. A manual skimmer is utilized at the end of the tanks. Blankets are checked daily. Wasting is based on blanket level. Wasting is continuous and sent to the single gravity thickener. Process water flow is then sent to primary trickling filters in each train. The facility has TRC on the DMR and so is permitted to add hypochlorite to treatment units on occasion for cleaning, control of moss, etc. Hypochlorite is stored in a tank that is inside of secondary containment. Flow passes through the secondary trickling filters of each train and then flows through the secondary clarifiers of each train. Flow then is split between two trickling filter nitrification towers. The Nitrification towers surface growth was good with no excess growth mats or ponding. All filters have recently been cleaned and serviced. From the towers, flow is sent to the DAF units prior to disinfection. The DAF's are equipped with flights and chains. The plant adds PAC at the head of the DAF unit. DAF looked good. Effluent was clear in appearance. Scum is sent back to the head of the plant. From the DAF flow passes through UV. UV system is equipped with two banks. One bank is in use during normal flows. The unit is equipped with automatic wipers. A newly installed UV unit has been installed but is not yet operable. Final			

SEWAGE INSPECTION REPORT

effluent at the flume and outfall looked good.

At two locations IBC totes of chemicals are staged inside of sheds that do not provide adequate secondary containment for potential pollutants. The facility stated that they would investigate methods to provide secondary containment to avoid any possible compliance issues.

Sludge is thickened in the T-8 gravity thickener. All digesters have been converted from anaerobic to aerobic. The belt filter press was operating.

High storm flows are managed with the aid of 4 Godwin pumps staged onsite that help convey process water to treatment units. It was not determined whether this practice could constitute a bypass condition.

Participants:

SEWAGE INSPECTION REPORT

1 Mon,Rpts&Rcds: 00065612 - AMBLER TRCKLING FILTER

Influent Sampling

MRR-1	Is this an inspection that requires any of the following questions to be answered about influent sample collection?	Yes	
MRR-2	Is influent monitoring required by the permit?	Yes	
MRR-3	Are influent samples collected?	Yes	
MRR-4	Is the influent sampling location prior to all treatment?	Yes	
MRR-5	Is the influent sampling location prior to all return flows?	Yes	
MRR-6	Are representative influent samples collected? Notes: Flow paced 500 mls at 80k gals.	Yes	

Effluent Sampling

MRR-7	Is this an inspection that requires any of the following questions to be answered about effluent sample collection?	Yes	
MRR-8	Is the effluent sample collected at the location identified in the permit?	Yes	
MRR-9	Where is the effluent sample collection location?	UV effluent	
MRR-10	Is the effluent sample location after all treatment?	Yes	
MRR-11	Are representative effluent samples collected? Notes: Flow paced	Yes	

Sample Collection

MRR-12	Is this inspection a CEI that requires any of the following questions to be answered about sample collection and handling?	Yes	
MRR-13	Are samples collected as required by the permit?	Yes	
MRR-14	Is proper sampling equipment / containers used during collection?	Yes	
MRR-15	Are the proper type of samples collected in accordance with the permit (grabs or composites)?	Yes	
MRR-16	Are the samples collected at a frequency in accordance with the permit?	Yes	
MRR-17	Is the proper sample size (minimum aliquot 100 mL) collected?	Yes	
MRR-18	Is proper temperature control provided during collection, storage and shipping?	Yes	

SEWAGE INSPECTION REPORT

MRR-19	Are the temperatures of the sampler and storage refrigerator monitored using an NIST traceable thermometer? Notes: Due 9/26. The units are reportedly calibrated for a 2 year period.	Yes	
MRR-20	Is the sample storage temperature maintained at <=6 °C per records?	Yes	
MRR-21	What is the sample storage temperature at the time of inspection?	3 Inf, 2 eff	

On-site Lab Accreditation-by-Rule

MRR-22	Is this inspection a CEI that requires any of the following questions to be answered about the on-site lab and accreditation-by-rule parameters?	Yes	
MRR-23	Does the facility analyze accredited-by-rule parameters?	No	

Lab Accreditation

MRR-27	Is this inspection a CEI that requires any of the following questions to be answered about lab accreditation and accredited permit parameters?	Yes	
MRR-28	Does the on-site laboratory analyze permit parameters?	No	
MRR-34	Are permit parameters analyzed by a contract lab?	Yes	
MRR-35	Contract Lab Name, City, (Provide information in Remarks)	MJ Reider	
MRR-36	Contract Laboratory Accreditation ID	06-00003	
MRR-37	Is the contract lab accredited for those permit parameters?	Yes	
MRR-38	Have any changes occurred with the accredited-by-rule or the accredited parameters, or the labs?	No	

Analysis

MRR-40	Is this an inspection that requires any of the following questions to be answered about analysis methods and procedures?	Yes	
MRR-41	Are approved test methods (per 40 CFR Part 136 or others) used for permit parameters?	Yes	
MRR-42	Are the methods used sufficiently sensitive for permit parameters? (See Part C of the permit for more information)	Yes	
MRR-43	Are the samples analyzed within the required holding time?	Yes	
MRR-44	Are laboratory equipment/meters calibrated in accordance with the manufacturers' specifications?	Yes	
MRR-45	Are laboratory meters checked against standards where required?	Yes	

SEWAGE INSPECTION REPORT

MRR-46	Are pH buffers and other reagent standards current? Notes: All monitoring and sampling is done by the contract lab but future SW samples collected by the STP will have pH monitored by a calibrated Hach hand held meter.	Not Applicable	
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Records

MRR-47	Is this an inspection that requires any of the following questions to be answered about monitoring reports and records?	Yes	
MRR-48	Are sampling, calibration, laboratory results, chain-of-custody and other required records readily available for review and complete?	Yes	
MRR-49	Do the sampling records include collector, date/time, location information?	Yes	
MRR-50	Do the analysis records include the analyst's name, the analysis date and time, the test method used, the quantitation limits, and the results?	Yes	
MRR-51	Are the required facility records retained for a minimum of 3 years?	Yes	
MRR-52	Are the required land application / sludge use and disposal records retained for a minimum of 5 years?	Yes	
MRR-53	Was access provided to information or to facility records upon request?	Yes	

Reports

MRR-54	Is this an inspection that requires any of the following questions to be answered about self-monitoring reports?	Yes	
MRR-55	Identify the month/year of the DMRs and supporting data reviewed.	2024	
MRR-56	Are the reviewed DMRs and supplemental reports properly completed?	Yes	
MRR-57	Are the reviewed bench sheets/lab reports consistent with the reported data?	Yes	
MRR-58	Are samples collected more frequently than required in the permit?	No	
MRR-60	Are DMRs submitted on time?	Yes	
MRR-61	Are the required supplemental reports submitted? (See list included with permit.) Notes: Influent, Effluent, and biosolids.	Yes	
MRR-62	Is the facility using the eDMR system, if required?	Yes	

2 Flow Measurement: 00065612 - AMBLER TRCKLING FILTER

Flow Measurement

Q-1	Where is the flow measured for DMR reporting?	Effluent	
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SEWAGE INSPECTION REPORT

Q-2	If influent flows are measured, are they measured before all return lines and after hauled-in waste?	Yes	
Q-3	Is a flume present?	Yes	
Q-4	Is the flow uniform across flume channel?	Yes	
Q-5	Is the upstream channel section and the flume free of debris and deposits?	Yes	
Q-6	Is a weir present?	No	

Meter & Recorder

Q-8	Does the permit require continuous flow monitoring and recording?	Yes	
Q-9	Does the facility have the required flow monitoring and recording capabilities?	Yes	
Q-10	What type of flow meter is used?	Ultrasonic	
Q-11	What type of flow recorder is used?	Other Totalizer 7-day Chart	
Q-12	Are the meter and recorder operable and operating?	Yes	
Q-13	What is the date of the most recent flow meter calibration?	3/25	
Q-14	What is the calibration range of the flow meter as reported by the calibration tech?	0-24 mgd inst	
Q-15	What is the flow range of the recorder?	Not determined	
Q-16	Does the flow recorder record all flow and peak flows?	Yes	
Q-17	What is the current flow meter reading (MGD or gpm)?	4.5 mgd Inf	

High Flows

Q-18	Does the permit require a High Flow Management Plan?	Yes	
Q-19	At what flow (gpm or MGD) is the plan to be implemented?	App. 13 mgd inst.	
Q-20	Is the plan being implemented?	Yes	

3 Treatment Plant: 00065612 - AMBLER TRCKLING FILTER

SEWAGE INSPECTION REPORT

Treatment Units

TP-1	Are all treatment units operable?	Yes	
TP-2	Are the treatment units/equipment as described in the WQM permit(s) or in the previous inspection report?	Yes	

Stand-by Power

TP-7	Is stand-by power provided?	Yes	
TP-8	Type of Stand-by Power	Weekly Emergency generator	
TP-9	How often is the stand-by power unit maintained?	Other	
TP-10	How often is the stand-by power unit exercised?	Weekly	
TP-11	Is the stand-by power unit exercised under load?	Yes	
TP-12	Is the stand-by power system operable and maintained?	Yes	

Alarms

TP-13	Is an alarm system available?	Yes	
TP-14	Type of Alarm	Auto Dialer	
TP-15	How often is the alarm system tested? Notes: Manually	Weekly	
TP-16	What conditions trigger an alarm? Select all that apply.	Power failure High level Pump faults Pump failure Intrusion	
TP-17	Is the alarm system(s) operable?	Yes	

Chemicals

TP-18	Are chemicals used for treatment or otherwise added to the waste stream?	Yes	
TP-19	Which chemicals are added? Notes: PAC and polymer for coagulation, also hypochlorite and dechlor if needed for disinfection. Newly added anti foam/deodorants at the thickener, secondary clarifier, and digesters.	See note	

SEWAGE INSPECTION REPORT

TP-20	What is the purpose of the chemical addition?	See TP19	
TP-21	Where are the chemicals added?	Various	
TP-22	Are chemicals properly handled and stored to prevent a pollution incident? Notes: But see comments re totes of chemical	Yes	

Bypasses

TP-23	Did a treatment plant bypass occur since the last inspection? Notes: Last occurred in April 2024	No	
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Planned Changes

TP-35	Have any changes (new pollutants, different or increased volume or loadings) to the waste stream from industrial or hauled-in wastes occurred since the last inspection?	No	
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4 O&M: 00065612 - AMBLER TRCKLING FILTER

O&M

OM-1	Which of the following treatment plant and equipment records are available?	O&M Manual As-built drawings Maintenance schedule Equipment Manuals	
OM-2	Is a daily operations log on-site? Notes: Bench sheets	Yes	
OM-3	Is the daily operations log up to date?	Yes	
OM-4	Which operational conditions/actions are recorded in the log?	Observations Process adjustments Problems or Concerns	
OM-5	Are process control parameters monitored? (Record the monitoring frequency and current results)	Yes	
OM-6	Is an influent/process control supplemental report form completed and submitted with the DMR?	Yes	
OM-7	Does the daily operations log include maintenance and repair records?	Yes	
OM-10	Are the PM and repair logs up to date?	Not Observed	

SEWAGE INSPECTION REPORT

OM-11	Were major equipment repairs/replacements done since the last inspection? Notes: New UV, completed digester conversion	Yes	
OM-12	Is a spare parts inventory, either written or electronic, maintained?	Yes	
OM-13	Are spare parts and equipment (pumps, motors) maintained on-site or readily available?	Yes	
OM-14	Is the facility properly operated and maintained to achieve compliance with the permit limits and requirements?	Yes	

Solids Management

OM-15	What is the sludge storage capacity?	750k	
OM-16	Does the facility manage solids such that excess sludge is not held in clarifiers or accumulated in the final process tanks, or that none of the sludge treatment or storage units are over capacity?	Yes	
OM-17	How much sludge was removed from the facility in the past year?	Not determined	
OM-18	How does the facility determine how much sludge to waste? (Provide information in Remarks)	Settling	
OM-19	Is sludge/biosolids production & disposal information submitted on the applicable supplemental report form with the DMR?	Yes	
OM-20	Does the facility test the removed sludge for %TS? Notes: When the press runs	Yes	
OM-21	Who provides sludge hauling/disposal/land application?	Self hauled	
OM-22	Where is the sludge disposal/biosolids application location?	WMI Fairless LF	
OM-23	How and where are other solid materials, such as collected screenings and grit, disposed?	Landfill	
OM-24	Has the facility obtained or assured that contracted agents have the necessary permits and approvals for the disposal of solid materials?	Yes	
OM-25	Are solid materials handled and disposed of in compliance with a disposal permit and requirements?	Yes	
OM-26	Is the facility in compliance with all other Part C Special Conditions regarding Solids Management?	Yes	

Hauled in Wastes

OM-27	Does the facility accept hauled-in wastes?	No	
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Stormwater

OM-39	Does the permit include a special condition or other requirements regarding stormwater management?	Yes	
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SEWAGE INSPECTION REPORT

OM-40	Has a PPC Plan for stormwater discharges been submitted?	Yes	
OM-41	Is the Stormwater PPC Plan available on-site?	Yes	
OM-42	When was the Stormwater PPC Plan last updated?	2024-5	
OM-43	Is the facility in compliance with all permit requirements applicable to stormwater outfalls?	Yes	

Special Conditions

OM-44	Is the facility subject to industrial pretreatment requirements, or does the permit include a Part C Special Condition regarding Industrial Pretreatment?	Yes	
OM-45	Has EPA approved the facility's pretreatment program?	Yes	
OM-46	Have local limits been implemented for industrial users? Notes: Three significant users: Jansen, Entegris inc, Springhouse innovation park	Yes	
OM-47	Does the permit contain a condition regarding whole effluent toxicity (WET) tests?	Yes	
OM-48	Has WET testing been conducted? Notes: Usually done in summer. 2024 test passed with a retest.	Yes	
OM-49	Is the facility in compliance with all other permit requirements applicable to WET testing?	Yes	
OM-50	Are any other special conditions in the permit not covered in this inspection report?	Yes	
OM-51	What other special conditions are in the permit not otherwise covered in this inspection report?	O&M Plan	
OM-52	Has the facility complied with the requirements of the other special conditions listed?	Yes	

5 Discharge Point: 002 - SW OUTFALL 002

Discharge

DP-1	Effluent Observations	SW outfall ok	
DP-2	Where was the effluent observed?	Outfall pipe	
DP-3	Were field measurements taken of the effluent?	No	
DP-5	Were effluent samples collected for laboratory analysis?	No	
DP-12	Is the outfall accessible?	Yes	

SEWAGE INSPECTION REPORT

DP-13	Outfall Observations	No issues	
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Downstream

DP-14	Was the stream observed downstream from the outfall? Notes: No issues	Yes	
DP-15	Is the receiving stream clear of floating or deposited materials, scum, sheen, foam, oil, grease or other substances associated with the discharge?	Yes	
DP-16	Were downstream field measurements taken?	No	
DP-18	Were downstream samples collected for laboratory analysis?	No	

Upstream

DP-24	Was the stream observed upstream from the outfall? Notes: No issues	Yes	
DP-25	Were upstream field measurements taken?	No	
DP-27	Were upstream samples collected for laboratory analysis?	No	

5 Discharge Point: 001 - OUTFALL 001

Discharge

DP-1	Effluent Observations	Visually compliant	
DP-2	Where was the effluent observed?	Outfall pipe	
DP-3	Were field measurements taken of the effluent?	Yes	
DP-4	Effluent field measurements	Yes	
DP-5	Were effluent samples collected for laboratory analysis?	No	
DP-12	Is the outfall accessible?	Yes	
DP-13	Outfall Observations	No issues	

Downstream

DP-14	Was the stream observed downstream from the outfall? Notes: Normal expected slightly increased algal growth.	Yes	
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SEWAGE INSPECTION REPORT

DP-15	Is the receiving stream clear of floating or deposited materials, scum, sheen, foam, oil, grease or other substances associated with the discharge?	Yes	
DP-16	Were downstream field measurements taken?	No	
DP-18	Were downstream samples collected for laboratory analysis?	No	

Upstream

DP-24	Was the stream observed upstream from the outfall? Notes: No issues	Yes	
DP-25	Were upstream field measurements taken?	No	
DP-27	Were upstream samples collected for laboratory analysis?	No	

6 Conveyance-(SSOs): 00065612 - AMBLER TRCKLING FILTER

Collection System

CS-1	Does the permitted entity own, operate & maintain the entire collection system?	No	
CS-2	How many collection systems owned by others contribute to this facility's system? (List in Remarks) Notes: Each municipality is responsible for their own collection systems and pumps stations. Ambler is gravity. Whitmarsh has 1 PS, Upper Dublin and Whitpain are unknown. Upper Dublin will soon close their STP and convert it to a PS.	3	
CS-3	Are the contributing collection systems causing problems with this facility or it's collection system?	Yes	
CS-4	Is collection system maintenance performed?	Not Observed	
CS-5	Is maintenance regularly scheduled?	Not Observed	
CS-6	Is maintenance done as problems occur?	Not Observed	
CS-7	Which types of maintenance are performed?	See Ch 94 reports	
CS-8	Does the system experience infiltration and/or inflow that causes or could cause O&M problems or interferes with treatment?	Yes	
CS-9	Is an I&I program in place?	Not Observed	
CS-10	Select the I&I detection work performed since last inspection	Not Observed	
CS-11	Select the I&I removal work performed since last inspection	Not Observed	

SEWAGE INSPECTION REPORT

Sanitary Sewer Overflows

CS-12	Have any sanitary sewer overflows (SSO) occurred since the last inspection?	No	
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8 OpCert: 00065612 - AMBLER TRCKLING FILTER

Operator Certification

OP-1	Is a properly certified operator employed for the treatment plant?	Yes	
OP-2	Is at least one collection system pump station part of the permitted facility?	Yes	
OP-3	Is an operator with a valid E-4 certificate employed for the operation of the facility's collection system pump station(s)?	Not Observed	
OP-4	How many properly certified available operators make process control decisions at this facility? Notes: One operator has passed the test and another is in a licensing prep course.	2	
OP-5	Is at least one available operator's current certificate displayed at the treatment plant?	Yes	
OP-6	Have the available operators been provided with a copy of the current NPDES/WQM Permits?	Yes	
OP-7	On which days of the week is an available operator at the plant?	All	
OP-8	How many hours are spent at the plant by the available operator(s) each day (weekdays/weekends/holidays)?	Varies by season etc	
OP-9	Does the operator notify the owner about violations or conditions that may cause a violation, and about needed resources?	Yes	
OP-10	How does the operator notify the owner about known violations or conditions that may cause a violation, and about needed resources?	Verbal Email Text message Phone call	
OP-11	Does the owner respond to the operator's notification about needed resources?	Yes	
OP-12	Does the operator act to resolve the condition(s) and/or violation(s)?	Yes	
OP-13	Are non-certified or not properly certified persons expected to perform work that may require process control decisions?	No	
OP-19	If the available operator/operator in charge (OIC) has changed, was a change of operator form submitted to DEP within 10 days? Notes: DEP Central Office has not yet processed the forms submitted in 2024	Yes	

Circuit Rider

SEWAGE INSPECTION REPORT

OP-20	Is the facility operated by a circuit rider?	No	
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SEWAGE INSPECTION REPORT

3 Treatment Plant: 00065612 - AMBLER TRCKLING FILTER

Treatment Units

TP-1	Are all treatment units operable?			
Treatment Units	Total	On-Line	Inoperable	Comments
Influent Screen	2	2	0	Rag rakes
Grit Removal	1	1	0	Elevated tank
Primary Clarifier	4	4	0	2 each for the north and south treatment trains
Trickling Filter	2	2	0	Primary's 1 ea for north & south treatment trains
Trickling Filter	2	2	0	Secondaries 1 ea for north & south treatment trains
Secondary Clarifier	4	4	0	2 each for the north and south trains
Trickling Filter	2	2	0	Nitification towers
Dissolved Air Flotation	2	2	0	2 trains. Used as a tert clarifier.
UV Chamber	2	1	1	1 newly installed and not yet operating
Chlorine Contact Tank	2	2	0	On standby if needed
Dechlorination System	1	1	0	On standby if needed
Sludge Thickener	1	1	0	T-8 gravity thickener
Aerobic Digester	5	5	0	T-9, 10, and 15 primaries, T-16 and 17 secondary
Bio Filter/Tower	1	1	0	Operating at app 20% solids

4 O&M: 00065612 - AMBLER TRCKLING FILTER

O&M

SEWAGE INSPECTION REPORT

OM-5	Are process control parameters monitored? (Record the monitoring frequency and current results)		
	Parameter / Calculation	Frequency Of Testing	Current Testing Results
	Clarifier Observation: Straggler / Pin Floc, Ashing, Bulking, Washout, Turbidity	Daily	See log
	Sludge Blanket	Daily	See log

5 Discharge Point: 001 - OUTFALL 001

Discharge		
DP-4	Effluent field measurements	
	Measurement	Result
	pH, S.U.	8.16
	Dissolved Oxygen, mg/L	10.5
	Temperature, °C	17.4
	Conductivity, µmhos/cm	1129.0

SEWAGE INSPECTION REPORT

Inspection Images



Head works metering and rag rakes



Rag rolloff

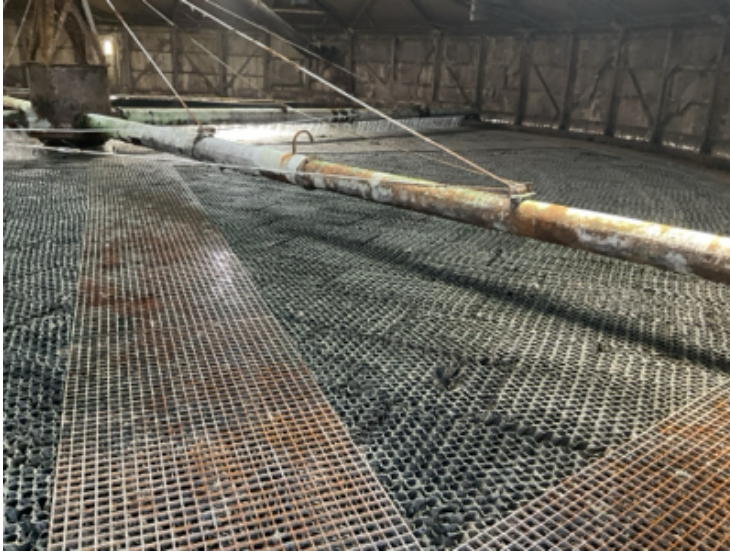


Grit tank top side



Primary clarifiers

SEWAGE INSPECTION REPORT



First stage trickling filter



Second stage trickling filter



Secondary clarifiers



Nitrification tower

SEWAGE INSPECTION REPORT



DAF trains



Existing UV unit

SEWAGE INSPECTION REPORT



Newly installed UV unit



Bulb sleeves of the new UV

SEWAGE INSPECTION REPORT



Hypochlorite tank in containment



Metering flume

SEWAGE INSPECTION REPORT



Outfall cascade



Thickener with shed holding an IBC tote for the pilot project.



Aerobic digester with low inventory



Belt filter press

SEWAGE INSPECTION REPORT



Stormwater outfall 002

Daily Readings		
Date	9/30/05	Initials: <i>BJC</i>
Weather	mostly cloudy	
Temperature	66 °F	
Rain Gauge	0.00 "	
DAF Shed - MasterCat 4236	30 " 1 376 "	
DAF - MasterCat 4244	33 1/2 "	
DAF - MasterFlo 2233	26 "	
Utility Water Pressure	67 PSI	3850
PAC Usage	290 Gallons	2780
PAC Tank Level	2790 Gallons	190
UV Bank(s) in Service	Bank A / Bank B	
UV Alarm History	4/25/05	
B-4 - MasterGuard 1140	16 1/2 "	
B-4 - MasterFoam 7243	11 3/4 "	
Effluent Sampler Temperature	4.5 °C	
Influent Sampler Temperature	4.5 °C	
Influent Daily 152071220	3,559,640	
Influent Instantaneous	3.47 MGD	
Effluent Daily 5879120	2,862,000	
Effluent Instantaneous	4.35 MGD	
ET-17 - MasterGuard 1140	18 1/4 "	
ET-17 - MasterFoam 7243	13 "	
T-8 Shed - MasterGuard 1140	33 1/4 "	
T-8 Sludge Blanket	8 "	
ET-2 Sludge Blanket	6 "	
ET-3 Sludge Blanket	5 "	
ET-8 Sludge Blanket	6 "	
ET-9 Sludge Blanket	6 "	
B9 - MasterCat 4292	32 "	
Press Feed	24/00	
		Replace Circle Chart in PS-1
B1 - Gas	00	
B2 - Gas	00	
EB1 - Gas	00	
PECO	000	
Switch Gear	000	
City Water	000	

Log sheet

SEWAGE INSPECTION REPORT

Certificate of Analysis

Lab ID: 250811-01 Collected By: Josh C. Ransom Sampled: 05/01/25 07:55 Received: 05/01/25 10:20
Sample Desc: Influent Composite Sample Type: Composite
Composite Begin: 2/26/25 10:53

Result	Unit	Reg. Limit	Analysis Method	Analyst	Notes	Analyst
207	mg/L	30	SM 2120-B	05/01/25		JCR
27.8	mg/L	0.08	EPA 8000-10-1	05/01/25		JCR
207	mg/L	15.0	SM 2120-B	05/01/25		JCR
207	mg/L	15.0	SM 2120-B	05/01/25		JCR
10.0	mg/L	0.1	SM 2120-B	05/01/25		JCR
184	mg/L	1	SM 2120-B	05/01/25		JCR

Lab ID: 250811-02 Collected By: Josh C. Ransom Sampled: 05/01/25 07:58 Received: 05/01/25 10:20
Sample Desc: Effluent Grab Sample Type: Grab

Result	Unit	Reg. Limit	Analysis Method	Analyst	Notes	Analyst
7.2	mg/L	1.0	SM 4500-Cl-2	05/01/25		JCR
7.4	mg/L	1.0	SM 4500-Cl-2	05/01/25		JCR
802	mg/L	1.0	SM 2120-B	05/01/25		JCR

Contract lab influent results

Certificate of Analysis

Lab ID: 250811-03 Collected By: Josh C. Ransom Sampled: 05/01/25 07:45 Received: 05/01/25 10:20
Sample Desc: Effluent Composite Sample Type: Composite
Composite Begin: 2/26/25 10:40

Result	Unit	Reg. Limit	Analysis Method	Analyst	Notes	Analyst
6.8	°C	1.0	SM 2120-B	05/01/25		JCR
18.9	%	1.0	SM 2120-B	05/01/25		JCR
78	mg/L	20	SM 2120-B	05/01/25		JCR
0.14	mg/L	0.02	EPA 8000-10-1	05/01/25		JCR
6.5	mg/L	2.0	SM 2120-B	05/01/25		JCR
10.0	mg/L	0.1	SM 2120-B	05/01/25		JCR
9	mg/L	1	SM 2120-B	05/01/25		JCR

Lab ID: 250811-04 Collected By: Josh C. Ransom Sampled: 05/01/25 07:40 Received: 05/01/25 10:20
Sample Desc: Effluent Grab Sample Type: Grab

Result	Unit	Reg. Limit	Analysis Method	Analyst	Notes	Analyst
12.4	mg/L	1.0	SM 4500-Cl-2	05/01/25		JCR
7.4	mg/L	1.0	SM 4500-Cl-2	05/01/25		JCR
104	mg/L	1.0	SM 2120-B	05/01/25		JCR

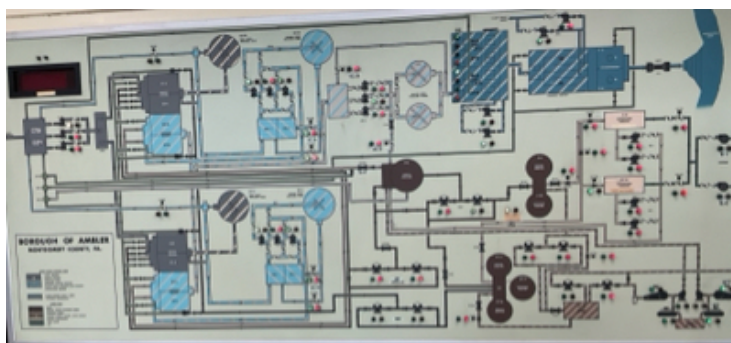
Microbiology
Fecal Coliforms
106 CFU/100mL
2 SM 9220-B
5/1/25 5/3/25
JCR

Notes and Definitions
B01 The blank spike recovery was above acceptance limits. Results may be biased high.

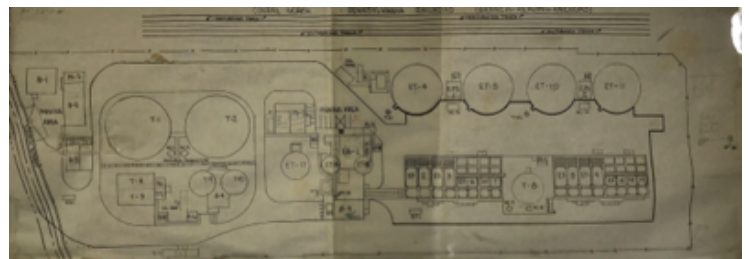
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Additional accreditation by ISO 9001.

Page 2 of 6

Contract lab effluent results



Old diagram of process water flow through the
STP. The UV is in the CCT.



Old STP map with tank names

SEWAGE INSPECTION REPORT



IBC tote in shed without containment

Parks and Recreation Committee

The previous Committee meeting was held on April 1, 2025, at 7:00pm. Committee Members: Jen Henderson - Chair, Nancy Roecker-Coates, David Hui and Redmond Brubaker.

The Committee will not consider any recommendations at this time.

The following business will be discussed:

1. A quote from Holly Days for improvements to the Pocket Park has been obtained. **(Enclosed)**
2. A demo has been scheduled with Cloudsyte for May 12, 2025. Cloudsyte is an independent, third-party software provider which helps track sustainability initiatives, emissions reduction, and energy efficiency for municipalities. **(Enclosed)**
3. A demo has been scheduled with Outdoorlink for May 7, 2025. Outdoorlink offers management and control of multiple parks and recreation assets (lighting, security, water fountains, etc.) with one software system, including a curfew feature, which helps with security measures and energy efficiency. **(Enclosed)**

Items For Consideration:

None.



Holly Days Nursery
1201 Horsham Rd.
Ambler, PA 19002
215.283.3228
www.hollydaysnursery.com

Proposal

Proposal # LWO-12193

Proposal Date 05/02/2025

Customer	
102-10158	Pbarreca@borough.ambler.pa.us
Ambler Borough 131 Rosemary Ave. Ambler PA 19002	

Salesperson	
Name	Brad Hall
Phone	215-283-3228 x107
Email	bradhall@hollydaysnursery.com

Qty	Item Description	Size/UM	Price Each	Ext Price
Holly Days Nursery Inc. will professionally perform the following landscape services:				

Cleanup Memorial Garden

\$700.00

HDN will perform a cleanup of the Memorial Garden planting bed at Butler and Park Ave. in the Borough.

Your cleanup will consist of the following:

- remove and dispose of all unwanted debris
- cut back any perennials as needed
- weed the planting bed
- prune any plant material as needed
- fertilize all plant material
- edge the bed if needed
- apply a granular pre-emergent weed preventer to the bed
- spread triple ground bark mulch throughout the planting bed

PA Contractor's License Number - 035276

I understand that the Terms and Conditions at the end of this document (that includes warranty and watering information) are included as part of and apply to this document. **Balance owed is due upon completion of the job.**

Total

\$700.00

Customer signature

Date

Proposal # LWO-12193**Proposal Date** 05/02/2025

Holly Days Nursery, Inc. Terms and Conditions

General Terms

1. Payments must be made in accordance with terms as listed. All jobs require a signed proposal and a 10% deposit to schedule your work. For jobs over \$3,000.00, progress payments may be required depending on the scope and size of your project. The amounts and timing of these payments will be discussed and agreed upon with your project manager prior to work commencing. On all jobs the balance due, including any add-ons or changes is due immediately upon completion of the work **All past due accounts after 10 days will void all warranty claims.** If the total of the contract price and any billed extras are not paid in full at job completion, Holly Days Nursery, Inc. (HDN) has the right to seek legal action for the outstanding balance, reasonable attorney's fees, filing fees, and other fees associated with said legal action, as well as interest at the rate of 1.5% per month.
2. The buyer shall be charged a \$30.00 fee for each cancelled or returned check.
3. The buyer is responsible for any permits and township fees unless otherwise stated in this contract. If project is delayed or stopped due to any issues with permits, customer is still responsible for all material and labor cost incurred up to delay or stoppage.
4. HDN shall proceed diligently to commence and complete the project but shall not be responsible for delays caused by inclement weather conditions, materials availability beyond our control, or other acts of nature.
5. Any unmarked underground utilities or other unmentioned underground items that are damaged during construction are not the responsibility of HDN, this includes, but not limited to cable, sprinklers, electric cables, drainage pipes, gas lines, septic lines and dog fencing. By law Holly Days Nursery is responsible for contacting PA1Call for underground PUBLIC utilities, not the customer, and will do so prior to work commencing. Customer is responsible for all PRIVATE underground utilities/items.
6. Unless specifically stated elsewhere, this estimate does not cover unsuitable/unusable soils, buried debris, bedrock, contaminated soil, buried tanks, underground utilities or underground springs, seepage areas, sink holes or empty caverns/voids. An estimate for remediation of these items will be made upon discovery.
7. Any damage to concrete, asphalt, siding, stone, paint, brick, etc. will be replaced with the original material or the closest available match, make and color. When replacing the damaged item, the color may not match the remaining undamaged item due to aging and therefore, HDN will not be held responsible for the replacement of the undamaged items to produce a matching color.
8. HDN will use reasonable means to protect driveways, aprons and sidewalks from cracks or failures during normal construction but is not responsible for any damage that may occur.

Plant Material

1. *Plant warranty:* Plant material installed by Holly Days Nursery will be under warranty for one year from date of installation. The customer must follow care instructions for plant warranty to be valid. Watering instructions can be found on our website. Warranty is valid for one plant replacement only of same or equal value plant, for one time only. ***This does not include labor or delivery of plant,*** meaning you, the customer, may pick up your replacement plant at Holly Days Nursery, Inc. at no charge. If you would like a representative from Holly Days Nursery, Inc. to replace it for you, at our then current labor charge per man hour port to port (currently \$65/hour). We must be notified of plants in ill health before they are beyond saving. Warranty does not cover damage caused by man, animal (including deer), drought, flooding, over-watering, under-watering, insects, disease or unusual acts of nature. Exclusions: There is no warranty on any Crape Myrtle, Camellia, Hardy Gardenia, perennials, annuals, sod, or ground cover at any time and no warranty on Southern Magnolia and Broad-leaf Evergreens planted between Nov15 & March15. All transplants of material provided by customer will not be covered under this warranty. All plants discounted 25% or more are excluded from warranty.
2. Hydro-seeding, slit-seeding, over-seeding of grass and sod is not guaranteed. Due to varying weather conditions and the buyer's responsibility for care, a warranty cannot be given for grass establishments. Holly Days Nursery will guarantee to provide only the best product and correct applications/installation of seed and sod. Holly Days Nursery, Inc. is not responsible for storm damage or rain washout of seeded grass and/or topsoil. If these situations occur, the area can be re-seeded/re-graded at the buyer's expense only after the original contract has been paid in full. HDN will work with customers should these conditions arise, but it is not considered a warranty issue.

General Plant Care Instructions

Slow deep watering is key. Water must reach the bottom of the root ball. For watering instructions see www.hollydaysnursery.com (look under "About" > "FAQ") or speak to your project manager directly. All watering schedules will need to be adjusted daily due to changing weather, plant species, and soil conditions.

Patio, Walkways, Walls

1. Installation by Holly Days Nursery will be conditionally warranted for 36 months from date of installation. This warranty covers defects in workmanship or any material defects. This warranty does not include any damage incurred by homeowner, such as damage by mowers, tractors, or other equipment, or any other damage not incurred by normal wear and tear.
2. Hardscaping installation by Holly Days Nursery meets or exceeds, all Interlocking Concrete Pavement Institute (ICPI) and the paver manufacturers specifications.
3. Paver patio & masonry projects that are installed and maintained every 2 years by HDN will be under warranty for the life of your project to original owner.

Natural Stone

1. Bluestone, flagstone, fieldstone, or any other natural stone that is quarried out of the earth is not warranted by the quarry or any other manufacturer including HDN.
2. We purchase natural stone from the best vendors available and inspect all stone prior to installation. However, natural stone may contain certain inert mineral deposits that can cause changes in color and sometimes the integrity of the stone.
3. All masonry work including manufactured veneer stone & natural stone, clay brick and other masonry constructed projects may show signs of efflorescence. Efflorescence is not a workmanship issue and therefore not covered under warranty.
4. Weeds, Moss or discoloration caused by sun, shade, or natural seed germination in any hardscape project is not a warranty issue.

Concrete

Concrete work is not under any warranty from stress cracks. Colored concrete is not exact match as same samples. HDN does its best to install all concrete footers, walkways, patios & pool decks at or above industry standards. Yes, concrete can crack. We do not like when this happens, and we do everything possible to prevent cracks including installing control joints. Concrete cracks that are 1/4" or less are considered normal. There is no warranty or guarantee that concrete will not crack

Proposal # LWO-12193
Proposal Date 05/02/2025

Holly Days Nursery, Inc. Terms and Conditions - Continued

Lighting

1. Professional grade, low-voltage lighting systems installed by Holly Days Nursery include a 3-year warranty on any defects in workmanship.
2. All professional grade lighting installed by Holly Days Nursery is under a manufacturer warranty for a minimum of 5 years and some for life. Corrosion and natural patina is not covered under warranty.
3. Light sockets and fixture housing on all fixtures are warranted to light for life to the original purchaser provided lamp is good
4. LED Lamps are warranted for five (5) years or 30,000 hours, whichever comes first to the original purchaser

Pond Materials and Workmanship

1. Any warranty on any portion of the materials comprised of ponds shall be limited to the terms and conditions of the Manufacturer's Warranty.
2. Defective pond materials will be replaced during the Manufacturer's Warranty period with the identical or similar item and is limited to the cost of the defective material not the labor to install or replace. The then current labor rates for pond servicing will apply.
3. HDN shall guarantee the installation of ponds for one (1) year against defects in workmanship. The guarantee does not cover damage caused by neglect, mistreatment or alteration to the work by the client or any other individual. The work is not guaranteed against damage caused by ground settlement or erosion, weather conditions, including but not limited to, drought, flooding, extreme cold or heat, or other acts of nature. This guarantee is limited to the replacement and installation of materials.
4. General cleaning and maintenance to pond environments can affect the health of plants and aquatic life (fish, snails etc). HDN takes all reasonable precautions to prevent any plant or aquatic life issues or death but is not responsible for replacement costs if this should happen.



Community Impact Starts with Smarter Local Government

At Cloudsyte, we believe that stronger, healthier communities are built through informed decisions and effective planning. Our platform is designed to help cities and counties not only meet internal goals - but deliver real, measurable benefits to the people they serve.

Empowering Community-Focused Leadership

Whether you're leading sustainability, resilience, or planning efforts, your work shapes how communities thrive. Cloudsyte provides the tools you need to:





Centralize Disparate Data

Bring together environmental, infrastructure, equity, and operational data in one intuitive platform—so you can make faster, more informed decisions.



Accelerate Project Implementation

Track initiatives from planning to execution - while aligning with grant requirements, state mandates, and local goals. Cloudsyte makes coordination across departments and timelines seamless.



Achieve Measurable Outcomes

Build trust through public dashboards that show progress on community priorities, from climate action and resilience planning to land use and infrastructure upgrades.

Community-Focused, Government-Ready

Every feature in Cloudsyte was built to support the public good. By improving how cities and counties manage sustainability and resilience, we help communities:



Breathe cleaner air

Track and reduce emissions across sectors to improve local air quality for healthier communities.



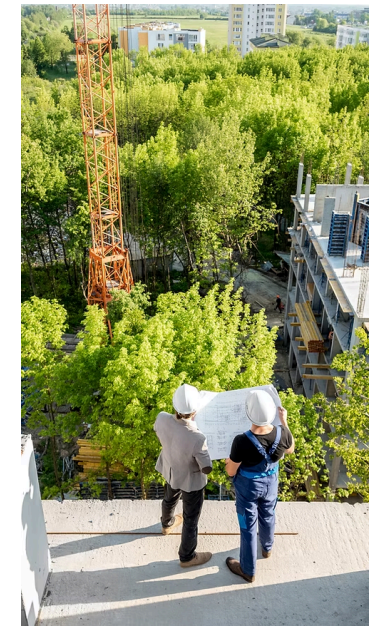
Feel safer in the face of climate-related risks

Strengthen community resilience with data-driven planning for storms, floods, and heatwaves.



Benefit from smarter public investments

Ensure resources are allocated efficiently and equitably to projects with lasting community value.



Be part of a more inclusive planning process

Empower residents with transparency and engagement tools that reflect diverse community voices.

Additional features



Engage Residents with Transparency



Advance Equity and Vulnerability Planning

Build trust through public dashboards that show progress on community priorities, from climate action and resilience planning to land use and infrastructure upgrades.

From reducing emissions and improving air quality to preparing for extreme weather and managing growth - Cloudsyte helps your team demonstrate progress and accountability.



Benchmark data and insights to improve

Compare performance over time and against peers to identify opportunities for progress.



Streamline reporting and compliance

Break down silos by managing projects, actions, and data in a unified platform accessible to all stakeholders.

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Say Goodbye To Lighting And Asset Control Headaches With Outdoorlink!

Our hassle-free remote control
solutions automate your park's

Lighting	Gates
Security	Locks
Signs	Fountains
Splash Pads	Wi-Fi
Outlets	<i>...and more!</i>



Services

Manage Multiple Assets
Control, schedule, and
monitor multiple assets
independently.

Be Notified Instantly
Get real-time alerts for
outages, low power,
restored power, and
more.

Flexible Solutions
Dynamic scheduling
with dusk/dawn, weather
reboots, and curfew
settings.

Proof of Performance
Access daily reports
on system health and
run times.

Reduced Site Visits
Skip routine checks—
remotely confirm your
assets are on schedule.

Cost Savings
Extend asset life by
powering down when
not needed.

"The average annual savings across the 31 league-used sites is \$325,000. This savings more than covers the cost of the equipment and support provided by Outdoorlink on an annual basis."

James Crouch, Business Operations Manager
Hillsborough County Parks and Recreation



sales@outdoorlinkinc.com



256.885.9768



<https://outdoorlink.com/landing-page/hassle-free-parks-rec-lighting/>

An aerial night photograph of a baseball field and its surrounding neighborhood. The baseball field is brightly lit by stadium lights, showing the green grass and brown infield. It is situated next to a body of water, possibly a river or harbor, with several boats docked along the shore. The surrounding area is a densely populated town with many houses and buildings, their lights glowing against the dark night sky. The overall scene conveys a sense of community and outdoor recreation.

**WE
TURN
YOU
ON.**

outdoorlink

Salary & Personnel Committee

The previous Committee meeting was held on April 1, 2025, at 7:00pm. Committee Members: – Chair Glynnis Siskind, Jen Henderson, Karen Sheedy and Elizabeth Iovine.

The Committee will not consider any recommendations at this time.

The following business will be discussed:

1. Formal advertisement for the available Water Department Assistant Supervisor position. **(Enclosed)**
2. Formal advertisement for the available Wastewater Mechanic I position. **(Enclosed)**

Items For Consideration:

None.

WATER DEPT. ASSISTANT SUPERVISOR – AMBLER BOROUGH:

Position involves working with work crews in the maintenance and repair of the water system, including: pipelines and pumping equipment, buildings, property, wells, hydrants, and reservoir for this water system serving 20,000 persons. Applicants must possess PA DEP Class **B Water Operator's License with Subclasses 2, 7, 8, 10 and 11**. 24/7 on call response required for emergencies. Minimum of 3 years' experience in supervision and technical operation & compliance for a water distribution system. Computer literacy required. Must be high school graduate or have GED/Vo-Tech school credentials. Valid PA Operator's license required. Starting salary DOQ, EOE. Submit resume by May 31, 2025, with salary requirement to Superintendent Stephen Smallberger, ssmallberger@borough.ambler.pa.us or Manager Kyle Detweiler at manager@borough.ambler.pa.us. Applications may also be received via USPS to Ambler Borough, 131 Rosemary Ave., Ambler, PA 19002.

WASTEWATER MECHANIC I
AMBLER WASTEWATER TREATMENT PLANT

Ambler WWTP seeks to fill the full-time union position of Wastewater Mechanic I. Position involves semi-skilled work in O&M of trickling filter plant. New hire must obtain a PA DEP Class A, Subclass 2 Wastewater Treatment Plant Operator's license and a PA Motor Vehicle Operator's CDL license, Class B with airbrake endorsement within thirty-six (36) months from date of hire. Training will be provided. Experience with Electrical, Plumbing, HVAC or Mechanical are a plus. Candidate must be high school graduate, GED equivalent or have attended Vo-Tech school with relevant curriculum. New hire is required to work on rotating weekends/holidays. EOE. Starting salary \$28.00 - \$32.00 per hour. DOQ. Submit resume by May 31, 2025 to Superintendent Jarrett Evans, awwtpsupt@borough.ambler.pa.us or Manager Kyle Detweiler, manager@borough.ambler.pa.us. Applications may also be received via USPS to Ambler Borough, 131 Rosemary Ave., Ambler PA 19002.