



**AMBLER BOROUGH COUNCIL  
REGULAR MEETING AGENDA  
May 21, 2025  
7:00 p.m.**

- I. Call to Order
- II. Pledge of Allegiance
- III. Roll Call
- IV. Citizens Comments – Agenda Items Only
- V. Minutes For Consideration – May 6, 2025, Committee Meeting
- VI. Confirmed Appointments – Matt Beinhauer & Tim Mirra, Zelenkofske Axelrod, LLC – Presentation of the Borough's 2024 Audited Financial Statements
- VII. Finance Director's Report
- VIII. Police Department Report
- IX. Fire Department Report
- X. EMS Report
- XI. Inter-Departmental Reports
  - A. Public Works Department Report
  - B. Water & Highway Department Reports
  - C. Wastewater Treatment Plant Report
  - D. Code Enforcement Report
  - E. Manager's Report

XII. Professional Consultants Reports

- A. Borough Engineer's Report
- B. Wastewater Treatment Plant Engineer's Report
- C. Solicitor's Report

XIII. Council Committee Reports

- A. Finance & Planning – Elizabeth Iovine, Chair
  - 1. Motion – Approval of 2024 Borough Audited Financial Statements
  - 2. Motion – Approval of All Bills as Presented for April 2025 in the amount of \$2,288,928.34.
  - 3. Motion – Resolution 2025-06 - Adoption of Ordinance No. 1145 – Amending Zoning Ordinance
    - Public Hearing to Occur as Advertised
- B. Public Safety – Amy Hughes, Chair
  - 1. Motion – Authorization to Bid – Mill & Overlay, Pavement Markings - Butler Avenue
- C. Public Utilities – Karen Sheedy, Chair
  - 1. Motion – Authorization to Bid – Farm Lane & Schiavone Water Main Replacement
- D. Parks & Recreation – Jen Henderson, Chair
  - 1. Item For Discussion – Food Systems Infrastructure Grant
- E. Salary & Personnel – Glynnis Siskind, Chair

XIV. Other Business

XV. Citizens' Comments

XVI. Adjournment

***Attention: Borough Council Meetings are audio and video recorded.***

.

## **AMBLER BOROUGH COUNCIL COMMITTEE MEETING MINUTES**

**May 6, 2025**

The Committee meeting of Ambler Borough Council was held Tuesday May 6, 2025, at 7:00PM at Borough Chambers located at 131 Rosemary Avenue, Ambler, Pennsylvania 19002.

Council President Siskind called the meeting to order at 7:00 p.m.

**Present:** Ms. Siskind, Ms. Hughes Kelly, Ms. Sheedy, Ms. Roecker Coates, Ms. Henderson, Ms. Iovine, Mr. Orehek, Mr. Hui, Mr. Brubaker, Mayor Sorg, Police Chief Jeff Borkowski and Borough Manager Kyle Detweiler were also present.

### **Public Utilities Committee**

A motion was made to approve Resolution 2025-05, MIRIA application for grant funding.  
**Carried All AYE-9**

There being no further public comment or other business, Ms. Siskind moved the meeting to be adjourned. **Carried All AYE - 9 Aye.**

Respectfully submitted,

Elizabeth Wahl Kunzier  
Assistant Secretary  
Borough of Ambler

**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

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# *Zelenkofske Axelrod LLC*

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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*.

*Zelenkofske Axelrod LLC*

ZELENKOFSCHE AXELROD LLC

Jamison, Pennsylvania  
May 5, 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
<b>ASSETS</b>				
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
 <b>LIABILITIES</b>				
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
 <b>NET POSITION</b>				
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	<u>\$ 11,108,660</u>	<u>\$ 12,604,829</u>	<u>\$ 23,713,489</u>	<u>\$ 19,636,062</u>

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			
	Governmental Activities	Business-Type Activities	Total Primary Governmental	2023
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	<u>\$ 12,304,147</u>	<u>\$ 15,060,762</u>	<u>\$ 27,364,909</u>	<u>\$ 24,343,969</u>

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

BOROUGH OF AMBLER  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 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>	2024	2023
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
<b>Assets</b>			
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
<b>Capital Assets</b>			
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)
<b>Total Assets</b>	<b>21,551,550</b>	<b>18,163,630</b>	<b>48,822,303</b>
<b><u>Deferred Outflows of Resources</u></b>			
Related to Pensions	959,054	37,880	996,934
Related to OPEB	416,877	-	416,877
<b>Total Deferred Outflows of Resources</b>	<b>1,375,931</b>	<b>37,880</b>	<b>1,413,811</b>
<b>Liabilities</b>			
Accounts Payable	298,726	1,029,087	1,327,813
Accrued Expenses	46,964	14,178	61,142
<b>Long Term Debt</b>			
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
<b>Notes Payable</b>			
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
<b>Total Liabilities</b>	<b>9,974,933</b>	<b>5,559,237</b>	<b>15,534,170</b>
<b><u>Deferred Inflows of Resources</u></b>			
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
<b>Total Deferred Inflows of Resources</b>	<b>1,843,888</b>	<b>37,444</b>	<b>1,881,332</b>
<b>Net Position</b>			
Net Investment in Capital Assets	9,255,491	10,544,790	19,800,281
<b>Restricted for:</b>			
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
<b>Total Net Position</b>	<b>\$ 11,108,660</b>	<b>\$ 12,604,829</b>	<b>\$ 23,713,489</b>

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

	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
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><u>\$ 11,108,660</u></u>

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

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

	Major Funds		Nonmajor	Total
	General	Refuse	Governmental Funds	Governmental Funds
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
	<u>6,916,828</u>	<u>1,147,778</u>	<u>8,064,606</u>
Total Operating Revenue			
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
	<u>3,328,302</u>	<u>1,664,026</u>	<u>4,992,328</u>
Total Operating Expenses			
Operating Income (Loss)	<u>3,588,526</u>	<u>(516,248)</u>	<u>3,072,278</u>
Nonoperating Revenue (Expense)			
Interest Income	14,213	728	14,941
	<u>14,213</u>	<u>728</u>	<u>14,941</u>
Total Nonoperating Revenue (Expense)			
Change in Net Position	3,602,739	(515,520)	3,087,219
Net Position - Beginning of Year	9,186,276	331,334	9,517,610
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	<u>(250,861)</u>	<u>404,523</u>	<u>153,662</u>
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	<u>14,214</u>	<u>729</u>	<u>14,943</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(57,514)	183,455	125,941
Cash and Cash Equivalents - Beginning of Year	<u>1,878,365</u>	<u>93,174</u>	<u>1,971,539</u>
Cash and Cash Equivalents - End of Year	<u><u>\$ 1,820,851</u></u>	<u><u>\$ 276,629</u></u>	<u><u>\$ 2,097,480</u></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	\$ 4,080,228	\$ (221,797)	\$ 3,858,431

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 <u>Trust Funds</u>
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	<u>6,574,106</u>
Total Assets	<u>\$ 20,041,537</u>
Net Position Restricted for Pensions	<u>\$ 20,041,537</u>

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

BOROUGH OF AMBLER  
SCHEDULE OF CHANGES IN PLAN NET POSITION  
FIDUCIARY FUNDS  
YEAR ENDED DECEMBER 31, 2024

	Component Unit <u>Trust Funds</u>
Additions	
Contributions:	
Plan Members	\$ 108,688
Employer	<u>315,798</u>
Total Contributions	<u>424,486</u>
Investment Earnings:	
Net Appreciation in Fair Value of Investments	2,575,575
Interest and Dividends	<u>-</u>
Total Investment Earnings	2,575,575
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 Borough 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 Borough's total investments of the Police and Non-Uniformed Pension funds.

NOTE 3 ACCOUNTS RECEIVABLE

Following is a summary of receivables at December 31, 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>-</u>	<u>6,775,504</u>
Total Capital Assets, Being Depreciated	<u>15,104,152</u>	<u>426,358</u>	<u>-</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>-</u>	<u>2,233,571</u>
Total Accumulated Depreciation	<u>4,973,688</u>	<u>431,756</u>	<u>-</u>	<u>5,405,444</u>
Total Capital Assets, Being Depreciated, Net	<u>10,130,464</u>	<u>(5,398)</u>	<u>-</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	<u>155,968</u>	<u>-</u>	<u>67,064</u>	<u>88,904</u>	<u>37,477</u>
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	<u>112,707</u>	<u>-</u>	<u>37,074</u>	<u>75,633</u>	<u>24,205</u>
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:

	<u>Due From Other Funds</u>	<u>Due To 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
	<hr/>	<hr/>
Total	\$ 515,052	\$ 515,052
	<hr/>	<hr/>

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

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 31<sup>st</sup> on or next preceding his or her 65<sup>th</sup> 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 31<sup>st</sup> on or next preceding his or her 65<sup>th</sup> 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 65<sup>th</sup> 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 \$17,694 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 \$90,994 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)

<b>POLICE PENSION PLAN</b>			
<u>Changes in Net Pension Liability</u>			
	<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	\$ 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.

<u>Asset Class</u>	<u>Estimated Long-Term Rates of Return</u>
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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
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>Inflation Rate</u>	<u>Increase</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 Borough 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 Borough 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 May 5, 2025, 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	(43,402)	(50,121)	453,396	668,632	41,421	3,305	(141,946)	(184,772)	20,881	16,933
Assumption Changes	-	-	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	(306,896)	(31,990)	(124,327)	(6,559)	(60,890)	(329,953)	(36,479)	(18,823)	(31,150)	(8,523)
Assumption Changes	-	-	-	-	-	-	-	203,617	272,441	537,035
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)	<u>\$ 4,966,654</u>	<u>\$ 9,176,154</u>	<u>\$ 5,087,212</u>	<u>\$ 8,674,700</u>	<u>\$ 5,012,308</u>	<u>\$ 8,515,918</u>	<u>\$ 4,854,931</u>	<u>\$ 8,325,492</u>	<u>\$ 4,699,911</u>	<u>\$ 7,754,517</u>
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)	<u>\$ 5,955,532</u>	<u>\$ 10,479,518</u>	<u>\$ 5,129,672</u>	<u>\$ 8,856,602</u>	<u>\$ 5,606,427</u>	<u>\$ 9,851,777</u>	<u>\$ 5,216,087</u>	<u>\$ 8,939,109</u>	<u>\$ 5,016,548</u>	<u>\$ 8,687,868</u>
Net Pension Liability (Asset) (a-b)	<u>\$ (988,878)</u>	<u>\$ (1,303,364)</u>	<u>\$ (42,460)</u>	<u>\$ (181,902)</u>	<u>\$ (594,119)</u>	<u>\$ (1,335,859)</u>	<u>\$ (361,156)</u>	<u>\$ (613,617)</u>	<u>\$ (316,637)</u>	<u>\$ (933,351)</u>
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 Comparisson 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.

## **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		<u>42,482</u>	<u>44,518</u>	<u>315,981</u>	<u>357,851</u>	<u>419,432</u>	<u>287,376</u>	<u>1,467,640</u>
<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		<u>51,431</u>	<u>22,091</u>	<u>7,552</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>81,075</u>
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		<u>(8,949)</u>	<u>22,427</u>	<u>308,429</u>	<u>357,851</u>	<u>419,432</u>	<u>287,375</u>	<u>1,386,565</u>
Total Liabilities and Fund Balances		<u>\$ 42,482</u>	<u>\$ 44,518</u>	<u>\$ 315,981</u>	<u>\$ 357,851</u>	<u>419,432</u>	<u>\$ 287,376</u>	<u>\$ 1,467,640</u>



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						
	Street Lighting Fund	Fire Fund	Recreation Fund	Revolving Loan Fund	Highway Fund	Debt Service	Total Nonmajor Funds
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	\$ 13,435,595	\$ 6,605,942	\$ 20,041,537
Net Position Restricted for Pensions	\$ 13,435,595	\$ 6,605,942	\$ 20,041,537

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	\$ 90,994	\$ 17,694	\$ 108,688
Employer	280,504	35,294	315,798
Total Contributions	280,504	35,294	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	1,911,508	859,030	2,879,226
Deductions			
Benefits	523,068	414,856	937,924
Total Deductions	523,068	414,856	937,924
Changes in Net Position	1,388,440	444,174	1,941,302
Net Position - Beginning of Year	11,956,161	6,144,074	18,100,235
Net Position - End of Year	\$ 13,344,601	\$ 6,588,248	\$ 20,041,537

**AMBLER BOROUGH FINANCIAL REPORT****April 30,2025**

<b>GENERAL</b>	
Balance as of March 31, 2025	\$2,288,717.00
Interest	\$1,157.06
Deposits	\$743,181.16
Withdrawals	<b>-\$704,209.96</b>
Total as of April 30, 2025	\$2,328,845.26
<b>GENERAL OPERATING</b>	
Balance as of March 31, 2025	\$1,890,662.49
Interest	\$1,006.63
Deposits	\$1,534,746.03
Withdrawals	<b>-\$1,294,502.31</b>
Total as of April 30, 2025	\$2,131,912.84
<b>GENERAL PAYROLL</b>	
Balance as of March 31, 2025	\$59,787.40
Interest	\$40.70
Deposits	\$471,900.43
Withdrawals	<b>-\$372,916.42</b>
Total as of April 30, 2025	\$158,812.11
<b>GENERAL SAVINGS</b>	
Balance as of March 31, 2025	\$1,318,895.72
Interest	\$2,330.65
Deposits	\$0.00
Withdrawals	<b>\$0.00</b>
Total as of April 30, 2025	\$1,321,226.37
<b>Total General Fund as of April 30,2025</b>	
	<b>\$5,940,796.58</b>

<b>STREET LIGHTS</b>	
Balance as of March 31, 2025	\$23,763.95
Interest	\$14.69
Deposits	\$9,004.77
Withdrawals	<b>-\$5,386.11</b>
Total as of April 30, 2025	\$27,397.30

<b>FIRE</b>	
Balance as of March 31, 2025	\$26,774.38

Interest	\$19.99
Deposits	\$26,984.66
Withdrawals	<b>-\$10,404.62</b>
Total as of April 30, 2025	\$43,374.41

<b>REFUSE</b>	
Balance as of March 31, 2025	\$739,182.89
Interest	\$392.70
Deposits	\$21,690.37
Withdrawals	<b>-\$24,305.60</b>
Total as of April 30, 2025	\$736,960.36

<b>PARKS &amp; RECREATION</b>	
Balance as of March 31, 2025	\$301,670.11
Interest	\$168.15
Deposits	\$28,744.16
Withdrawals	<b>-\$11,798.89</b>
Total as of April 30, 2025	\$318,783.53

<b>WATER</b>	
Balance as of March 31, 2025	\$446,204.02
Interest	\$173.34
Deposits	\$416,554.09
Withdrawals	<b>-\$840,865.74</b>
Total as of April 30, 2025	\$22,065.71

<b>WATER ONLINE PAYMENTS</b>	
Balance as of March 31, 2025	\$129,508.93
Interest	\$62.29
Deposits	\$121,627.99
Withdrawals	<b>-\$150,724.30</b>
Total as of April 30, 2025	\$100,474.91

<b>WATER CAPITAL</b>	
Balance as of March 31, 2025	\$1,031,447.22
Interest	\$548.66
Deposits	\$14,471.09
Withdrawals	<b>-\$20,167.84</b>
Total as of April 30, 2025	\$1,026,299.13

Total Water as of April 30,2025	\$1,148,839.75
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<b>SEWER</b>	
Balance as of March 31, 2025	\$275,342.49
Interest	\$136.62
Deposits	\$28,894.38
Withdrawals	<b>-\$58,742.36</b>
Total as of April 30, 2025	\$245,631.13

<b>WWTP</b>	
Balance as of March 31, 2025	\$1,828,445.01
Interest	\$891.47
Deposits	\$23,403.37
Withdrawals	<b>-\$386,918.32</b>
Total as of April 30, 2025	\$1,465,821.53
<b>WWTP SAVINGS</b>	
Balance as of March 31, 2025	\$1,695,977.05
Interest	\$2,997.00
Deposits	\$0.00
Withdrawals	
Total as of April 30, 2025	\$1,698,974.05
<b>Total WWTP as of April 30, 2025</b>	
	<b>\$3,164,795.58</b>

<b>LIQUID FUELS</b>	
Balance as of March 31, 2025	\$342,094.08
Interest	\$195.66
Deposits	\$43,581.83
Withdrawals	<b>-\$1,762.28</b>
Total as of April 30, 2025	\$384,109.29

<b>DEBT</b>	
Balance as of March 31, 2025	\$287,837.37
Interest	\$153.78
Deposits	\$0.00
Withdrawals	<b>\$0.00</b>
Total as of April 30, 2025	\$287,991.15

<b>ENTERPRISE ZONE</b>	
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Balance as of March 31, 2025	\$48,499.02
Interest	\$20.01
Investor Interest Deposit	\$196.32
Investor Balance Deposit	\$0.00
Withdrawals	\$0.00
Total as of April 30, 2025	\$48,715.35



## AMBLER BOROUGH POLICE DEPARTMENT

### INCIDENTS AS REPORTED TO A.B.P.D

COMMAND STAFF	
Chief	Jeffrey Borkowski
Admin. Sgt.	Chad Cassel

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

OFFENSES/SERVICE CALLS	LAST 2 MONTHS		LAST MONTH VS PRESENT			AS OF APRIL	
	JAN	FEB	MAR	APR	% Change	2024	2025
<b>PART I OFFENSES</b>							
1. Criminal Homicide	0	0	0	0	0.0%	0	0
2. Forcible Rape	0	0	0	0	0.0%	0	0
3. Robbery	0	0	0	0	0.0%	2	0
4. Assaults	0	1	1	0	-100.0%	3	2
<b>5. Burglary</b>							
a. Forcible Entry	2	0	0	0	0.0%	1	2
b. Unlawful Entry	0	0	0	0	0.0%	0	0
c. Attempted Force	0	0	0	0	0.0%	0	0
<b>6. Theft</b>							
a. \$200 & Over	1	0	1	2	100.0%	15	4
b. \$50 - \$199	0	0	1	1	0.0%	4	2
c. Under \$50	0	1	3	1	-66.7%	2	5
7. MV Thefts	0	0	1	0	-100.0%	1	1
<b>PART I - TOTAL</b>	<b>3</b>	<b>2</b>	<b>7</b>	<b>4</b>	<b>-42.9%</b>	<b>28</b>	<b>16</b>
<b>PART II &amp; ALL OTHER OFFENSES</b>							
911 Hang Ups	5	2	12	10	-16.7%	35	29
Animal Complaints	3	7	3	8	166.7%	29	21
Assist Other Agencies	3	11	12	13	8.3%	51	39
Disorderly Conduct	0	0	2	0	-200.0%	5	2
Disturbance	6	3	6	8	33.3%	30	23
Domestic	9	10	16	14	-12.5%	49	49
Drug Offense	1	0	0	0	0.0%	1	1
DUI + w/Accidents	0	1	0	0	0.0%	4	1
Fire Alarm Calls	11	11	11	18	63.6%	29	51
Fireworks Complaints	0	0	0	0	0.0%	1	0
Fraud/Forgery	3	4	7	17	142.9%	18	31
Juvenile Complaints	0	0	1	1	0.0%	6	2
Medical Assistants	56	56	52	58	11.5%	207	222
Noise Complaints	3	4	8	2	-75.0%	15	17
Public Drunkenness	1	1	1	0	-100.0%	1	3
Public Service & Misc. Calls	446	390	379	369	-2.6%	1616	1584
Security Alarm Calls	17	13	18	17	-5.6%	52	65
Suspicious Activity	17	13	19	29	52.6%	109	78
Traffic Complaints	1	1	8	11	37.5%	18	21
Vandalism	1	1	1	1	0.0%	4	4
<b>PART II &amp; ALL OTHER OFFENSES</b>	<b>583</b>	<b>528</b>	<b>556</b>	<b>576</b>	<b>3.6%</b>	<b>2280</b>	<b>2243</b>
<b>GRAND TOTALS</b>	<b>586</b>	<b>530</b>	<b>563</b>	<b>580</b>	<b>3.0%</b>	<b>2308</b>	<b>2259</b>

YTD CALLS FOR SERVICE	
2023	2024
6884	8085

	LAST 2 MONTHS		LAST MONTH VS PRESENT			AS OF APRIL	
	JAN	FEB	MAR	APR	% Change	2024	2025
Abandoned Vehicle Complaints	2	7	1	3	200.0%	6	13
Non-Traffic Violations	1	0	0	2	200.0%	2	3
Parking Meter Violations	106	323	497	216	-56.5%	2045	1142
Prohibited Parking Violations	16	56	73	196	168.5%	260	341
Prohibited Parking Citations	69	71	65	58	-10.8%	468	263
Non-Reportable Accidents	4	4	10	7	-30.0%	28	25
Reportable Accidents	5	3	0	1	100.0%	2	9
<b>Traffic Violations</b>							
a. Speeding	1	0	5	10	100.0%	21	16
b. Stop Signs	28	9	19	3	-84.2%	86	59
c. Misc. Traffic Violations	86	65	108	71	-34.3%	288	330
<b>Total Traffic Violations</b>	<b>115</b>	<b>74</b>	<b>132</b>	<b>84</b>	<b>-36.4%</b>	<b>395</b>	<b>405</b>

Submitted By:

*Chief Borkowski*

Incidents Subject To Reclassification



# AMBLER BOROUGH POLICE DEPARTMENT

## MONTHLY TIME USED

Vacation, Personal, Holidays, Sick Time	LAST 2 MONTHS		LAST MONTH VS PRESENT			AS OF APRIL	
	JAN	FEB	MAR	APR	% Change	2024	2025
Sick Hours	92.0	84.0	52.0	39.5	-24.0%	176.0	267.5
Personal/Holiday	29.5	9.0	20.0	101.0	405.0%	108.0	159.5
Vacation	108.0	28.0	79.0	108.0	36.7%	152.5	323.0
Kelly Time	156.0	60.0	72.0	59.0	-18.1%	526.0	347.0
Comp Time Used	34.5	33.0	34.0	25.0	-26.5%	96.8	126.5
IOD - Injured On Duty	0.0	0.0	0.0	0.0	0.0%	0.0	0.0
ESL - Extended Sick Leave	0.0	0.0	0.0	0.0	0.0%	160.0	0.0
FMLA - Family & Medical Leave Act	0.0	0.0	0.0	0.0	0.0%	0.0	0.0
<b>Total Labor Hours Reported</b>	<b>420.0</b>	<b>214.0</b>	<b>257.0</b>	<b>332.5</b>	<b>29.4%</b>	<b>1219.3</b>	<b>1223.5</b>

## LABOR HOURS

Misc. Hours Used by Police	LAST 2 MONTHS		LAST MONTH VS PRESENT			AS OF APRIL	
	JAN	FEB	MAR	APR	% Change	2024	2025
Court Appearances 38-1-10	22.0	17.0	25.0	15.0	-40.0%	62.0	79.0
County Court Appearances	5.3	6.0	10.0	10.0	0.0%	42.0	31.3
Overtime Hours	56.0	55.0	47.0	167.5	256.4%	329.0	325.5
Time Spent In Training	46.0	142.0	52.0	116.0	123.1%	490.0	356.0
Meter Enforcement Hours	52.0	44.0	67.0	84.0	25.4%	212.8	247.0
Crossing Guard Hours	494.8	462.0	525.0	492.0	-6.3%	1470.5	1973.8
<b>Total Labor Hours Reported</b>	<b>676.0</b>	<b>726.0</b>	<b>726.0</b>	<b>884.5</b>	<b>21.8%</b>	<b>2606.3</b>	<b>3012.5</b>



# AMBLER BOROUGH POLICE DEPARTMENT

## VEHICLE FUEL & MILEAGE REPORT

### LAST 2 MONTHS

Unit	JAN	FEB
43-1 2021 Ford Explorer (Chief)	525	689
43-2 2017 Ford I Explorer (Patrol)	1,628	1,138
43-3 2019 Dodge Durango (Patrol)	0	0
43-4 2010 Ford Escape (Detective)	718	611
43-5 2014 Ford Explorer (Patrol)	376	188
43-6 2020 Dodge Durango (Patrol)	286	432
43-7 2023 Ford Explorer (Patrol)	1,910	1,721
43-8 2017 Nissan (Undercover)	872	746
<b>Total Mileage</b>	<b>6,315</b>	<b>5,525</b>

### LAST MONTH VS PRESENT

MAR	APR	% Change
717	1,165	62.5%
1,696	2,667	57.3%
0	0	-100.0%
458	1,046	128.4%
43	730	1597.7%
61	495	-100.0%
1,966	1,829	-7.0%
955	1,024	7.2%
<b>5,896</b>	<b>8,956</b>	<b>51.9%</b>

### AS OF APRIL

2024	2025
2,701	3,096
4,775	7,129
6,225	0
3,184	2,833
2,000	1,337
5,698	1,274
6,089	7,426
0	3,597
<b>30,672</b>	<b>26,692</b>

CAR	ODOMETER READING
43-1	28,014
43-2	107,071
43-3	OUT OF SERVICE
43-4	116,877
43-5	96,482
43-6	61,366
43-7	39,395
43-8	101,756



## **AMBLER POLICE DEPARTMENT**

Calls for Service  
Year 2025 April

<b>Code</b>	<b>Call for Service</b>	<b>Totals</b>
0610	THEFT	3
0615	THEFT AUTO PARTS AND ACCESSORIES	1
1020	COUNTERFEITING	1
1130	FRAUD ALL OTHERS	3
1440	CRIMINAL MISCHIEF ALL	1
2040	FAMILY OFFENSES - DOMESTIC	14
2450	NOISE COMPLAINT	2
2485	ALARM ALL OTHERS	1
2654	DISTURBANCE	8
2657	HARASSMENT	3
2660	TRESPASSING	1
4014	OPEN DOORS/WINDOWS GENERAL POLICE	1
4020	SUSPICIOUS AUTO	12
4021	SUSPICIOUS ACTIVITY	14
4022	SUSPICIOUS PERSON	3
4051	ALARM BURGLARY OR HOLD UP RESIDENCE	16
4052	ALARM BURGLARY OR HOLDUP NON RESIDENCE	1
4081	JUVENILE MATTER (NON CRIMINAL ONLY)	1
4100	ALARMS (FIRE ALARMS)	18
4510	UNATTENDED DEATHS	1
5008	LOST ARTICLES	3



## **AMBLER POLICE DEPARTMENT**

Calls for Service  
Year 2025 April

<b>Code</b>	<b>Call for Service</b>	<b>Totals</b>
5502	BARKING DOG/ANIMAL NOISE	1
5506	LOST / FOUND / STRAY ANIMALS	5
5510	ANIMAL COMPLAINTS ALL	2
6008	REPORTABLE MV CRASH NO INJURIES	1
6016	NON REPORTABLE MV CRASH	7
6305	SELECTIVE ENFORCEMENT TRAFFIC	4
6308	TRAFFIC MV COMPLAINT	2
6310	TRAFFIC ENFORCE / STOP	84
6335	TRAFFIC HAZARD	3
6336	DISABLED MV	3
6510	PARKING ENFORCEMENT	58
6511	PARKING VIOLATION COMPLAINT	11
6602	ABANDONED IMPOUND/TOWAWAY	3
7003	PROPERTY CHECK / AREA CHECK	6
7006	LOCK OUT	3
7008	MEDICAL ASSISTANCE	58
7014	OTH PUB SERV/WELFARE CHK	12
7015	ASSIST CITIZEN	6
7025	EMOTIONALLY DISTURBED PERSON (EDP)	4
7502	ASSISTING-FIRE DEPT	2
7504	ASSISTING-OTHER POLICE DP	11
8010	WARRANTS-LOCAL	51



## **AMBLER POLICE DEPARTMENT**

Calls for Service  
Year 2025 April

<b>Code</b>	<b>Call for Service</b>	<b>Totals</b>
8252	WARRANT ATTEMPT TO SERVE	3
8504	PRISONER WATCH /JAIL DUTY/TRANSPORT	1
9002	ADMINISTRATIVE DUTIES	2
9006	SICK DAY	3
9007	COVER SCHOOL POST	1
9008	COURT	7
9020	POLICE INFORMATION	28
9021	TRAINING	1
9029	CIVIL MATTER	2
9030	SPECIAL DETAIL ASSIGNMENT	31
9034	REPOSSESSION	1
9050	BACKGROUND CHECK	11
9052	PFA INFORMATION	4
9068	COMMUNITY RELATIONS ACTIVITY	3
9071	DIRECTED PATROL	103
911	911 HANG UP / CHK WELFARE	10
9112	FOOT PATROL	4
9115	FOLLOW UP	8
9119	CHILD LINE / CYS	1
9130	PRESCRIPTION DRUG TAKE BACK	1
9192	VEHICLE MAINTENANCE	2
9982	SEX OFFENDER REGISTRATION	1



## ***AMBLER POLICE DEPARTMENT***

Calls for Service

Year 2025 April

<b>Code</b>	<b>Call for Service</b>	<b>Totals</b>
9988	RETURN TO STATION	10
9989	CALL BY PHONE	35
<b>Grand Total</b>		<b>718</b>



Wissahickon Fire Company  
Fire Chief Report  
April 2025 (120 days)

Township	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	%
Abington		2											2	1%
Ambler	17	17	14	21									69	29%
Cheltenham	1												1	0%
Horsham	2	3	1										6	3%
Lower Gwynedd	24	21	35	25									105	44%
Montgomery	5	4	2	5									16	7%
Norristown	1												1	0%
North Wales	1												1	0%
Plymouth				1									1	0%
Springfield		1											1	0%
Upper Dublin	3		2	2									7	3%
Upper Gwynedd	1												1	0%
Whitemarsh	1	3	4	6									14	6%
Whitpain	4	2	4	2									12	5%
Worcester	1												1	0%
<b>TOTAL</b>	<b>61</b>	<b>53</b>	<b>62</b>	<b>62</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>238</b>	<b>100%</b>

Type of Call	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	%
Accident Standby	3	1	5	1									10	4%
AFA Actual	14	11	18	21									64	27%
AFA False	5	9	10	11									35	15%
Appliance	1	1		1									3	1%
Assist EMS	4	1	1	1									7	3%
Brush		1	3	1									5	2%
Building Investigation	2	1	3	1									7	3%
CO Detector	5	2	1	2									10	4%
Commercial Bldg	3	8		3									14	6%
Elevator Rescue				1									1	0%
Fast Team Assist			1										1	0%
Gas Odor Inside	5	2	5	1									13	5%
Gas Odor Outside	1	1		1									3	1%
Hazardous Materials	1												1	0%
LDH Strike Team													0	0%
Non Comm Bldg	10	3	3	3									19	8%
Officer Investigation	1	2	3	1									7	3%
Smoke in Area		1											1	0%
Standby other fire station	2		1										3	1%
Traffic Unit assist	2	2	2	2									8	3%
Trash													0	0%
Vehicle Fire		1		2									3	1%
Vehicle Leaking fuel													0	0%
Vehicle Rescue	1	4	2	2									9	4%
Wires	1	2	4	7									14	6%
<b>TOTAL</b>	<b>61</b>	<b>53</b>	<b>62</b>	<b>62</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>238</b>	<b>100%</b>



Wissahickon Fire Company  
Fire Chief Report  
April 2025 (120 days)

Day of the week	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	%
Monday	10	7	8	12									37	16%
Tuesday	10	8	7	17									42	18%
Wednesday	13	4	10	11									38	16%
Thursday	8	6	5	8									27	11%
Friday	9	12	7	7									35	15%
Saturday	5	4	17	5									31	13%
Sunday	6	12	8	2									28	12%
<b>TOTAL</b>	<b>61</b>	<b>53</b>	<b>62</b>	<b>62</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>238</b>	<b>100%</b>

Attendance	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	%
Day Calls (M to F 6AM to 6PM)	40	25	26	42									133	56%
Attendance at Day Calls	423	268	258	405									1,354	
Average Day Calls	10.6	10.7	9.9	9.6	-	-	-	-	-	-	-	-	10.2	
Night & Weekend Calls	21	28	36	20									105	44%
Attendance at N & W Calls	218	376	454	267									1,315	
Average Night & Weekend	10.4	13.4	12.6	13.4	-	-	-	-	-	-	-	-	12.5	
Total Calls	61	53	62	62	0	0	0	0	0	0	0	0	238	100%
Total Attendance	641	644	712	672	0	0	0	0	0	0	0	0	2,669	
Average Total Calls	10.5	12.2	11.5	10.8									11.2	
Average Fire Attendance 7A	7.9	9.3	9.1	8.4									0.0	
Average Fire Attendance 7B	2.6	2.9	2.4	2.5									0.0	
Average Fire1 Attendance	10.5	12.2	11.5	10.8	-	-	-	-	-	-	-	-	0.0	
Total Drills	4	4	5	4									17	
Total Drill Attendance	142	112	165	111									530	
Average Drill Attendance	35.5	28.0	33.0	27.8									31.2	

Monday Trainings	Jan-25	Feb-25	Mar-25	Apr-25
Reorganization		First Aid & CPR	Haz Mat refresher	Hoseline Deployment
Bloodborne Pathogens		Large Area Search - Gerhards	Haz Mat refresher	EOC tour - Eagleville
SCBA fit test / Door Prop		Size up and Pre plans	Metal Cutting	First In Engine Operations
Administrative Duties		Ladders @ WHS	Work Night / Cleanup	Lower Merion LODD presentation
			Saw operations	
Total Hours Training	355	Total Hours Training 280	Total Hours Training 413	Total Hours Training 278





Wissahickon Fire Company  
Fire Chief Report  
April 2025 (120 days)

Count of Alarm 2025								
Hour of Day	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
0			1					1
1	1	1					1	3
2	1						1	2
3		2						2
4	1						1	2
5					1	3	1	5
6	1	1	1					3
7	1	1	3	1	1	3		10
8		1	3	1	2	1	1	9
9	2	2	1	2	1	2	3	13
10	3	1	3	4	2		2	15
11	1	3	2		1	1	1	9
12	1	2	1	3	4	4	1	16
13	2	6	5	1		1	1	16
14	1	1	4	5	4	1	1	17
15		3	1	3	2	1	2	12
16	1	4	7	7	1	3	1	24
17	4	3	4	4		5	3	23
18	2	1	2	3		3	5	16
19	2	1		1	3	1	1	9
20	2	1	1	2	1	1	2	10
21	1	1	1	1	2	2	1	9
22	1	1	2		1	3	2	10
23		1			1			2
Grand Total	28	37	42	38	27	35	31	238

Highest call time (Day and Hour)

EMERGENCY: DIAL 911  
EMAIL: [info@amblerambulance.org](mailto:info@amblerambulance.org)



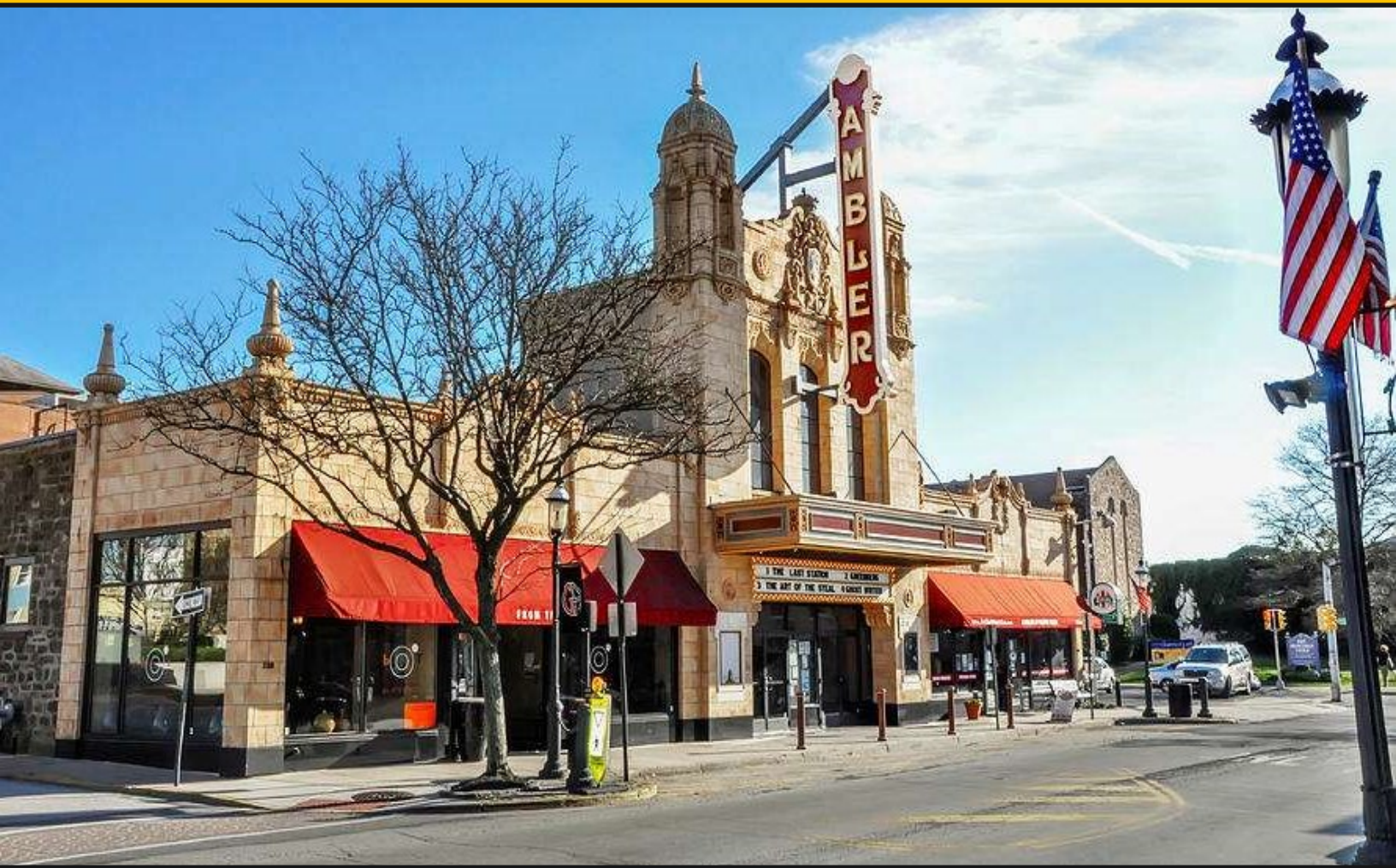
BUSINESS: (215) 643-6517  
FAX: (215) 643-5212

*Excellence in Pre-Hospital Care*  
**COMMUNITY AMBULANCE ASSOCIATION, AMBLER**  
1414 E. BUTLER PIKE  
P.O. BOX 98  
AMBLER, PENNSYLVANIA 19002

### Ambler Borough Statistics – 2025

<u>Month</u>	<u>Calls in Borough</u>	<u>Total Calls for CAAA</u>
January	73	454
February	77	498
March	55	455
April	64	441
<hr/>		
<u>YTD Totals</u>	269	1,848

*Serving Ambler Borough, Lower Gwynedd Township  
Springfield Township and Portions of Upper Dublin Township*



# BOROUGH OF AMBLER

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Department of Public Works  
215-628-9409



126 Greenwood Ave  
Ambler, PA 19002

Superintendent, Vito Pagano  
Asst. Supt., Phil Barreca



BOROUGH OF AMBLER



# DEPARTMENT OF PUBLIC WORKS

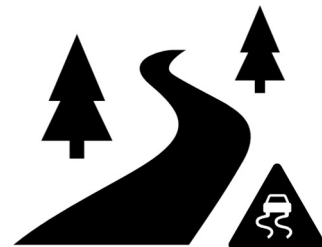
## UPCOMING PRIORITIES for 2025

The Borough of Ambler's Public Works Department is responsible for managing the ongoing operations for the following:

- Street and Road Maintenance and Repair
- Sewer & Stormwater Management
- Snow Removal
- Maintenance of Parks and Borough Properties
- Street & Traffic Lights
- Facility Repair and Maintenance
- Fleet Maintenance

SECTION ONE:	ROADWAYS
SECTION TWO:	PARKS
SECTION THREE:	SEWER / STORMWATER
SECTION FOUR:	BOROUGH EVENTS
SECTION FIVE:	STREET LIGHTS
SECTION SIX:	FACILITIES
SECTION SEVEN:	FLEET

**LEGEND :** D  **PLANNING STAGE**  
 **CURRENT WORK IN PROCESS**  
 **PROJECT COMPLETE**



## Section 1

# ROADWAYS

### PRIORITY PAVING LOCATIONS -

1. *North Main Street* - from Butler Ave. to Reiff's Mill Rd.
2. *Hendricks Street* - from Tennis Ave. to Mt Pleasant Ave.
3. *Mt Pleasant Avenue* - Hendricks St. to S. Spring Garden
4. *Walnut Lane* - from School St. to Forest Ave.
5. *Euclid Avenue* - Bethlehem Pike to Park Ave.
6. Park Ave - from Lindenwold Ave to S. Spring Ave (all)
7. Rosemary (near Borough Hall) from Poplar St. to Park Ave.

### ROADWAY / INTERSECTION REPAIRS -

1. Cut & Top I/F/O Rita's Ice Butler Ave & S. Ridge Ave Intersection
- ✓ 2. Sinkhole by Post Office Entrance - Butler Ave. & Locust St.
3. Intersection by Borough Hall / Wahl Park
- 📋 4. Bridge/Driveway entering WWTP
- 📋 5. North Main St. and Race Street / Crosswalk and Roadway

### SIGNAGE REQUIREMENTS / LOCATIONS IN NEED OF UPDATING -

- 📋 1. All of Tennis Ave (no parking signs barley visible )
2. E Mount Pleasant Ave. from Spring Garden St. Bethlehem Pike (all)
3. Possible sign at Poplar St. Annex/ Snow Building

### LINE PAINTING -

- 🔧 Continue to paint yellow curb lines and street markings where required.

#### LEGEND :



PLANNING STAGE

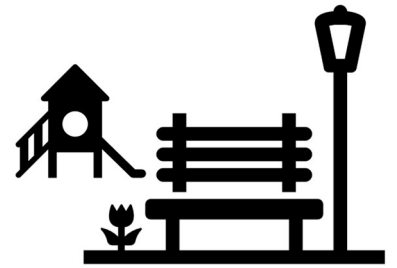


CURRENT WORK IN PROCESS



PROJECT COMPLETE





## Section 2



# PARKS

## PRIORITY PARK PROJECTS 2025

### Wahl Playground -

-  1. Resurfacing Lawn / Grass Play Area ---- PLANNING STARTED
-  2. Update or remove Boro Hall Sign I/F/O Wahl Park - PLANNING STARTED

### Pickering Field -

- 1. Sidewalks / Retaining Wall on Park Ave Side
- 2. Possible barriers to prevent Basketballs from bouncing in street.
-  3. Parkhouse - Cleanup Ambler Baseball -- COMPLETED 3/28
- 4. Improve Crosswalks
-  5. Install Bike Racks (near Parkhouse) - COMPLETED 2/25

### Borough Park -

- 1. Stairs and Fencing Improvements at Hendricks Ave
- 2. Tennis Ave entrance improvements
- 3. Improve Playground Area

### Knight Park -

-  1. Pavilion flagpole lighting & seating -----WORK COMPLETED  
A. Pavillion Security Lights - Low Impact Style / Community
-  2. Camera locations at Skate Park Area -----TO BE COMPLETED MAY
-  3. Garden materials - Bins for Mulch --TO BE COMPLETED MAY
-  4. Blockhouse improvements ----- WORK COMPLETED
- 5. Playground Equipment - Improvements

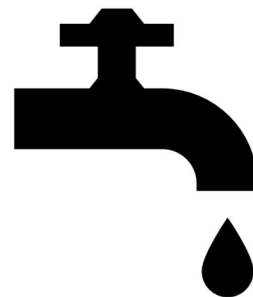
### Ricciardi Park -

- 1. Tables / Seating
- 2. Traffic Calming
- 3. Flagpole and additional lighting

Locust & Jean Thompson Park - Sidewalk Repairs, Basketball & Playground Equipment Improvements, Improve vendor oversight of area.

-  1. Fence Repair - WORK COMPLETED

## Section 3

**SEWER / STORMWATER****PRIORITY INLET REPLACEMENT -**

1. Park Ave & Rosemary Ave near Park
2. Greenwood Ave & Mattison Ave (near #117 Mattison)
- ☑ 3. Butler Ave & Park Ave ( Near Pocket Park/ CVS )-----WORK COMPLETE 4/24
4. Driveway entering WWTP
- 🔧 5. Tennis Ave & North Ridge Ave
6. Tennis Ave & Hendricks St

**MANHOLE REPAIRS -**

1. Park Ave and Euclid Ave
2. Revise and Update Manhole Inspection Program

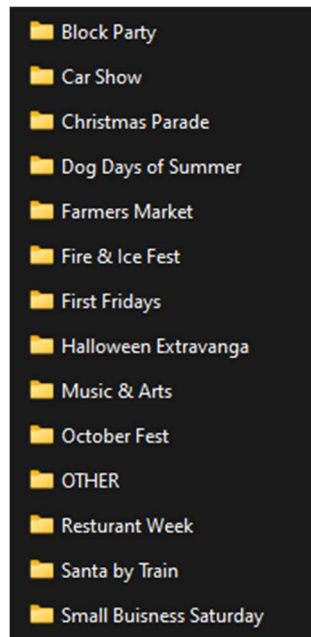
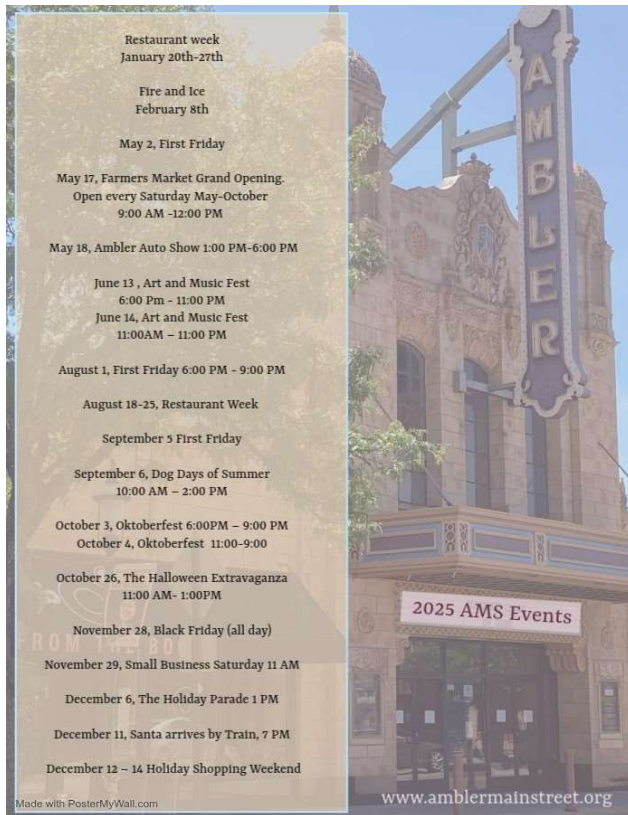
☑ **SEWER DEGREASER - WORKED COMPLETED 3/3**

- ☑ 1. Continued Monitoring of the following locations every 4-6 months . . .  
 Southern Ave, S. Spring Garden, E. Park Ave, S. Main St, Trinity & Church,  
 Cavalier Lot, S. Chestnut Ave, Tennis Ave, Edgewood Ave, Cherry Lane.

**LEGEND :****PLANNING STAGE****CURRENT WORK IN PROCESS****PROJECT COMPLETE**

## Section 4

## EVENTS / MAIN STREET / OTHER

EVENT LISTINGIMPROVEMENTS REQUIRED FOR -

Pre-Event and conduct a POST EVENT MEETING to discuss new procedures.

☑ **PUBLIC WORKS SHARED FOLDER** includes Maps and other details per event.-----**WORK COMPLETED**

LEGEND :



PLANNING STAGE

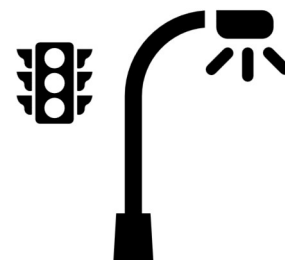


CURRENT WORK IN PROCESS



PROJECT COMPLETE





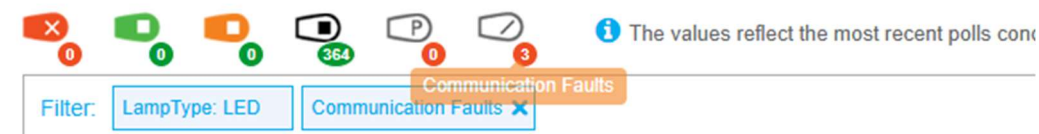
## Section 5

## STREET LIGHTS

Monitored with Quantela Software

## Quantela

## Status






<input type="checkbox"/>	SLC#	Name	Address	Groups
<input type="checkbox"/>	4206	4206	275 S Main St, Ambler, PA 19002, USA	Initial Commission, Ambler_GW1
<input type="checkbox"/>	7765	7765	21 W Butler Pike, Ambler, PA 19002, USA	Initial Commission, Ambler_GW1
<input type="checkbox"/>	7766	7766	52 Race St, Ambler, PA 19002, USA	Initial Commission, Ambler_GW1

Loaded all data.

Communication Failures needing repairs 3 units

IN NEED OF UPGRADES -

1. WWTP Photo Sensor replacements needed (various)
-  2. Strip all older hardware off street light poles. (standardize all) -----WORK STARTED 3/12
-  3. Check all pole outlets, timers and light sensors. (standardize all) -----WORK STARTED 3/12
-  4. Install new hardware (if needed) for banners. (standardize all) ----- WORK STARTED 3/12
- ☒ 5. Poles from Train Tracks to Ambler Savings Numbered and Inventoried for hardware and signs.
6. Possible street light pole painting ... Black

PARKING METERS : Vendor Meeting taking place to discuss equipment upgrades.



## Section 6

## FACILITIES

PRIORITIES -

- ✓ 1. Sidewalk installation for Ambler PD -- COMPLETED 4/10
- 📋 2. SALT BIN / Quarry Section Repair
- 📋 3. Drainage at DPW Garage
- ✓ 4. Cut all gutters to bldg. for surface draining DPW Garage COMPLETED 4/10
- 5. Kitchen Upgrade in DPW Garage / Locker room / Painting Interior
- 6. Storage/ Pallet Racks for Houston Road Tank
- 🔨 7. GARBAGE / ARCHIVE PAPERWORK Above Office at DPW Garage ---  
WORK STARTED 2/28
- 8. Remove or update old Boro Hall sign I/F/O Wahl Park

REPAIRS REQUIRED


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LEGEND :  PLANNING STAGE  
 CURRENT WORK IN PROCESS  
 PROJECT COMPLETE

## Section 7 FLEET



Vehicle Name	Year	Make	Odometer	Plate #	REMARKS
30 WTR Meters	2022	Ford	8690.84	MG4734n	
14 DUMP TRK - 10T	2007	International	30260.98	MG5000J	
27 DUMP TRK - 2T	2014	Ford	30331.01	MG8973G	
8 DUMP TRK - 10T	2020	Freightliner	6790.04	MG8702M	
5 WTR Wells	2016	GMC	85413.12	MG9417H	
9 DPW - Jake	2017	GMC	65125.38	MG7548j	
12 DPW - Victor	2010	Chevrolet	54638.04	MG6209f	
31 WTR Samples	2022	Ford	7330.63	MG4732n	
3 DPW - Summer	2014	GMC	72594.81	MG 3680h	
4 DPW - Drew / MGR	2022	Ford	4191.47	MG2985N	
19 DPW - SUPV	2022	Ford	9019.83	MG 2923n	
15 WTR	2022	Ford	9201.72	MG2901N	
24 WTR Utility Crew	2006	Ford	55645.98	MG 8762b	
17 WTR - Spare	2016	GMC	79112.93		
<b>25 DPW - SALVAGE</b>	<b>2005</b>	<b>GMC</b>	<b>129772.61</b>	<b>MG2894B</b>	<b>LIST ON MUNICIBID "SALAVAGE" SOLD = \$6,400.00</b>
<b>07 DPW - SALVAGE</b>	<b>2001</b>	<b>GMC</b>			<b>LIST ON MUNICIBID "SALAVAGE" SOLD = \$ 650.00</b>
<b>UNKNOWN NUMBER</b>	<b>1996</b>	<b>CHEVY</b>			<b>LIST ON MUNICIBID "SALAVAGE" SOLD = \$1,500.00</b>
2 DPW -	2017	GMC	80440.54	MG7549J	
6 WTR - HYDT FLUSH	2012	GMC	64780.11	MG5859G	
BUCKET TRUCK	2012	Ford	67699.24	MG6481K	
1 DPW - Vito	2022	Ford	10111.52	MG4728N	

### PRIORITY REPLACEMENT -



Remove unused Version GPS Sensors from billing. (4 or 5 units)  
Skid steer Purchase with Planer Attachment

☒ List Vehicle #25, #07, UNKNOWN on MunicibiBid for Salvage WORK STARTED  
-BIDDING ENDED - All SOLD

NOTES :

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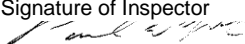


<b>Water Dept. Monthly Report April 2025</b>	
Backflow U&O Inspection	3*
Blow Out Curb Box/ Street Valve	4*
Break Down Old Meters	4*
Check Meter Pit for Leak	2*
Check Report of Possible Water Leak	1*
Deliver Notices	4**
<b>Distribution Work:</b>	
Flush Fire Hydrants	6**
Locate/Exercise Valves	3*
Locate, Clean Out, Mark Curb Box & Exercise Curb	5*
Low Water Pressure Check	1*
Meet Contractor	2*
Raise Curb Box to Grade 518 Trinity Avenue	1**
Rebuild Fire Hydrant #323 Ridings Way	1**
Repair/Replace Lid	1*
Repair Water Service 226 N. Ridge Ave.	1**
Replace Curb Stop 33 Betsy Lane	1**
Replace Curb Stop 413 Marie Road	1**
Tap in Water Service to Main 15 S. Ridge Ave.	2**
Water Leak Street Restorations:	4**
*Butler	
*Ft Washington	
*Toland	
*Tennis	
*Militia Hill	
*Tennis	
Verify Curb Stop Not Holding	2*
Water Main Break 359 Lindenwold Ave.	1**
Water Shut Off Customer Request	2**
Water Shut Off Non-Payment	4**
Water Turn on Service	3*
WLPP Application	5*
<b>Meters:</b>	75*
Meter Changes:	

<ul style="list-style-type: none"> <li>• Cubic Foot Meters: 13</li> <li>• Gallons Meters: 60</li> <li>• Leaking Meter: 1</li> <li>• Meter in Reverse: 0</li> <li>• Radio Repair Read: 1</li> </ul>	
<ul style="list-style-type: none"> <li>• <b>Meter Readings:</b></li> </ul>	34*
<ul style="list-style-type: none"> <li>• Regular Readings: 22*</li> <li>• Final Readings: 11*</li> </ul>	
Quarterly Billing Readings: 1**	
<b>Parking Meter</b>	
<ul style="list-style-type: none"> <li>• Collections:3</li> </ul>	
Repairs: 3	
<b>Reports:</b>	**
<ul style="list-style-type: none"> <li>• PUC Yearly Report</li> <li>• Dep Monthly Monitoring Reports</li> <li>• Whitemarsh Discharge Monitoring Report</li> </ul>	
<b>Sampling:</b>	**
<ul style="list-style-type: none"> <li>• DEP Monitoring Requirement Samples</li> <li>• Distribution Sampling</li> <li>• UCMR5 Sampling</li> <li>• Well Sampling Daily</li> <li>• Whitemarsh Discharge Sampling</li> </ul>	
<b>Wells:</b>	**
<ul style="list-style-type: none"> <li>• Replaced Intake/Exhaust Chlorine Room Fans at all Locations</li> </ul>	
Employees Hours Off / Days: 184 23	**
Holidays: 1	
Scheduled On-Call Overtime: 18 HOURS	
Scheduled Operational Overtime: 18 HOURS	
Emergency Overtime-See Finance Manager Report	
<b>*Jobs</b>	
<ul style="list-style-type: none"> <li>• **Day</li> </ul>	

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF ENVIRONMENTAL PROTECTION  
BUREAU OF WATER STANDARDS AND FACILITY REGULATION  
**NPDES COMPLIANCE INSPECTION REPORT**

**Section A: National Data System Coding**

NPDES <b>PA0052515</b>		Mo. / Day / Yr. <b>05/05/2025</b>		Inspection Type <b>CEI</b>		Inspection ID No. 	
Primary Facility Name <b>Ambler Borough Water Filtration Plant</b>				Municipal Authority or Operating Authority N/A			
Location of Facility 517 Bethlehem Pike, Fort Washington, PA 19034 (561 South Bethlehem Pike)						Permit Expiration Date 03/31/2028	
Municipality Whitemarsh Twp.			County Montgomery			Permit Renewal Application Due 180 days prior to expiration	
Primary Facility Kind <input type="checkbox"/> Sewage <input checked="" type="checkbox"/> Industrial Waste <input type="checkbox"/> Stormwater <input type="checkbox"/> Other							
Responsible Person Mr. Steve Smallberger				Site contact Same			
Title Superintendent				Certificate Number N/A		Class & Subclasses 	
Client ID Number 							
Address 131 Rosemary Avenue Ambler, PA 19002				Address 			
Business Phone Number 215-646-1000		FAX Number 		Business Phone Number 		Cell Phone Number 	
E-mail Address <a href="mailto:ssmallberger@borough.ambler.pa.us">ssmallberger@borough.ambler.pa.us</a>				E-mail Address 			
<b>VIOLATIONS:</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Samples have been collected by the Department, violations may be revealed upon receipt of the analysis.							
Routine NPDES Individual Permit industrial wastewater inspection.  <b>The NPDES Permit requires the facility to upload the Daily Effluent and Chemical Additives Usage Supplemental Forms as attachments to the Monthly DMR. This should be done to avoid a violation.</b>							
Name of Person Interviewed Mr. Steve Smallberger			Date 05/05/25		Name of Inspector Paul Jardel		Date 05/05/25
Signature of Person Interviewed e-mailed to facility 5/06/25			Phone Number 215.646.1000		Signature of Inspector 		Phone Number 484.250.5137
Title Plant Superintendent				Title Water Quality Specialist			
This document is official notification that a representative of the Department of Environmental Protection inspected the above facility or site. The findings of this inspection are shown above and on any attached pages. Any violations which were uncovered during the inspection are indicated. Violations may also be discovered upon examination of the results of laboratory analyses of the discharge and review of Department records. Notification will be forthcoming, if such violations are noted.							

### Additional Comments

This routine facility NPDES inspection of the above facility was done by DEP WQS Paul Jardel with Superintendent Mr. Steve Smallberger. The location of the facility is listed as 517 Bethlehem Pike, Fort Washington, PA 19034, but the street location is 561 South Bethlehem Pike, immediately south of Hope Lodge.

The water filtration plant draws source water from a spring located in a former quarry to the south of the operations building. Water from a still well in the quarry pump house is pumped up to the operations building where it is air stripped for BTEX, filtered, and chlorinated. Stripping is done due to groundwater contamination from an historic upgradient petroleum pipeline break. Chemical additions are Alum, Chlorine gas, and a Phosphate sequestrant for Iron and Manganese that is added prior to stripping tower (Shannon Chemical SLI 535). The chlorination disinfection system utilizes Chlorine gas in 150 lb. cylinders. All potential pollutants in the operations building were staged on secondary containment units.

Filter backwash is pumped to a small settling lagoon located on the east side of the operations building. Effluent is discharged to an unnamed tributary through outfall 001. Effluent was clear and seemed to be in compliance with TSS at the time of inspection. Sampling for DMR reporting is monthly.

Overflow from the air stripper discharges to the tributary through outfall 002. Flow to the tributary was clear. The 002 discharge would have some Phosphate sequestrant. Flow through the tower can be controlled to reduce overflow. Sampling for DMR reporting is quarterly.

The quarry Pump House has 5 pumps. One pumps process water through the air stripper. The additional pumps are used to prevent flooding and discharge to outfall 004. This is called the Spring Well Discharge. Effluent was clear. The waterway downstream of outfall 004 was clear with no evidence of sediment deposition or aquatic vegetation impairment. The tributary seemed to be impaired immediately below outfall 001, which was understandable given the permitted TRC limit of 0.5 mg/l Monthly Average / 1.2 mg/l I-Max. Sampling for DMR reporting is monthly.

TRC for DMR reporting is measured onsite with a Hach DR300. pH is monitored with a daily calibrated hand held Hach Multi unit. Records are kept in hard copy and on a database. pH and TRC are monitored within the allowed 15 minute holding time. Results are entered on the COC form.

The facility reported Aluminum and TSS effluent exceedance at outfall 001 during August and September 2024. April 2023 exceedances were attributed to sampler error.

**The NPDES Permit requires the facility to upload the Daily Effluent and Chemical Additives Usage Supplemental Forms as attachments to the Monthly DMR. This should be done to avoid a violation.** As requested, Supplemental Forms will be forwarded to the facility.



WFP view with emergency generator at left



Source spring in former quarry





Pump house view



Pump house well



Air stripper



Stripper overflow outfall 002



Operations building chemicals in containment



Mag meter





## Backwash settling lagoon



Lagoon discharge outfall 001 looking upstream



Pump spring house discharge outfall 004 and downstream

# BOROUGH OF AMBLER WATER DEPARTMENT WHITEMARSH - PH & CHLORINE RESIDUALS | DATE | TIME | PH | CHLORINE RESIDUAL | | |---------|-------|------|-------------------|-----| | 3-6-24 | | | | 001 | | 3-6-24 | | | | 004 | | 3-14-24 | | | | 001 | | 1-8-25 | 08:23 | 7.98 | 0.02 | 001 | | 2-5-25 | 08:31 | 7.89 | 0.38 | 001 | | 2-12-25 | 08:38 | 8.19 | 0.37 | 001 | | 3-5-25 | 08:54 | 8.13 | 0.30 | 001 | | 3-5-25 | 08:25 | 7.29 | 0.00 | 004 | | 3-12-25 | 09:14 | 8.04 | 0.27 | 001 | | 4-9-25 | 08:46 | 8.10 | 0.09 | 001 | | 4-9-25 | 08:16 | 7.28 | 0.00 | 004 | | 4-16-25 | 08:51 | 8.09 | 0.20 | 001 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Hard pH and TRC log entries. E-records are complete.

A		B	C	D	E
31	Back Wash Start (time)	8:36	Back Wash Start		
32	Back Wash Flow (gpm)	702	Back Wash GPM		
33	Back Wash End (time)	8:46	Back Wash End		
34	Total Time to Back Wash (min)	10	Total Time to Back Wash (min)		
35	Total Back Wash Flow	7020	Total Back Wash Flow		
36					
37	Filter to Waste Start (time)	8:48			
38	Filter to Waste Flow (gpm)	280			
39	Filter to Waste End (time)	9:00			
40	Total Time to Waste (min)	12	Return to System (time)		9:00
41	Total Filter to Waste Flow		Return to System Flow (gpm)		316
42	(Time x GPM)	3360	Lag Filter Turbidity (NTU)		0.033
43					290 EFF
44	Comments:				
45	PLANT OFF @ 1:17 HIGH RAW				
46	PLANT OFF @ 10:33				
47	RTW @ 10:55 280 GPM				
48	BACK TO SYSTEM @ 11:00 290 EFF				
49					

## E-records spreadsheet

ANALYTICAL LABORATORIES, INC. (ILJ)  
4208 Bethlehem Pike  
Telford, PA 18069  
(215) 723-6466  
PA DEP ID# 09-00332

SAMPLE ANALYSIS REPORT

Customer: Ambler Borough Water Dept.  
131 Rosemary Ave.  
Ambler, PA 19002

Sample number: 5775-252  
Date sampled: 04/09/25  
Time sampled: 0846  
Date received: 04/09/25  
Sampled by: Customer  
PWS ID #: 1460020

Attn: 215-646-1000 x124 Steve 215-778-5769  
FAX:

Sample source: 001, Whitmarsh Backwash Discharge

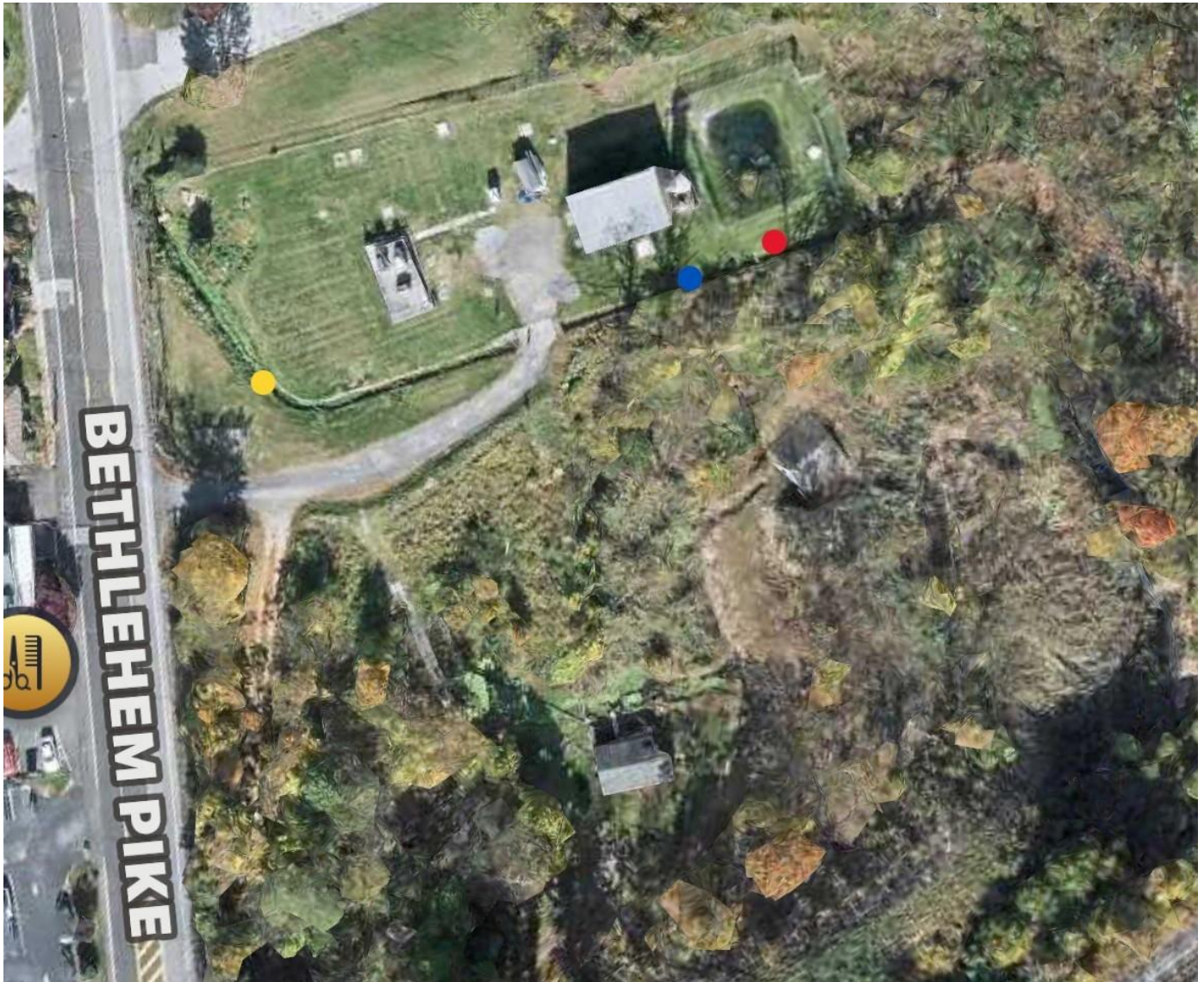
ANALYTICAL RESULTS

ALI PA DEP ID# 09-00332 is not accredited for the following methods. The sample was subcontracted to and analyzed by PA DEP ID# 12-293.

Parameter	Result	Analysis Method	QL	Analysis Date	Time
Total Aluminum, mg/l	0.20	EPA200.8	0.080	04/16/25	1029
Total Iron, mg/l	< 0.060	EPA200.7	0.060	04/24/25	1252
Total Manganese, mg/l	< 0.0050	EPA200.8	0.0050	04/18/25	1029
TPH, DRO, mg/l	< 0.16	SW846 8015D	0.16	04/17/25	1221
TPH, GRO, mg/l	< 0.100	SW846 8015D	0.100	04/16/25	1252

## Outfall 001 contract lab results





Site overview showing outfall 001 (red), 002 (blue), and 004 (yellow). Spring and pump house are to the south

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF ENVIRONMENTAL PROTECTION  
BUREAU OF WATER STANDARDS AND FACILITY REGULATION  
**NPDES COMPLIANCE INSPECTION REPORT**

Treatment Plant	
Major Repair/Replacement of Equipment or Units Within Past Year: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Standby Power: <input checked="" type="checkbox"/> Emergency Generator <input type="checkbox"/> Dual Feed <input type="checkbox"/> Other <input type="checkbox"/> None <b>Diesel base tank has internal secondary containment</b>	
Alarm System: <input type="checkbox"/> SCADA <input type="checkbox"/> Dialer <input type="checkbox"/> PLC <input type="checkbox"/> Other <input type="checkbox"/> None	
What Condition(s) Trigger Alarm: <b>Various. Power failure, high level, etc</b>	
Staffing Schedule: <input type="checkbox"/> 24/7 Weekdays: time _____ to _____ Weekends/Holidays: time _____ to _____ <b>Not observed</b>	
Written Standard Operating Procedure On-Site: <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	
Emergency Response/PPC Plan On-Site: <input type="checkbox"/> Yes <input type="checkbox"/> No Last Updated: <b>Recent Permit renewal</b>	
Routine Maintenance Log Satisfactory: <input type="checkbox"/> Yes <input type="checkbox"/> No <b>Not observed</b>	
Repair Log Adequate and Up-to-Date: <input type="checkbox"/> Yes <input type="checkbox"/> No <b>Not observed</b>	
Spare parts Inventory Adequate: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Standby Units Available <b>Not observed</b>	
Flow Meter on <input type="checkbox"/> Influent <input checked="" type="checkbox"/> Effluent Line Hydraulic Design Capacity of Treatment Plant <b>0.12 from lagoons (001)</b> MGD <b>Mag-meter on the backwash</b>	
Flow Meter Calibrated: <input checked="" type="checkbox"/> Yearly <input type="checkbox"/> Other _____ Date Calibrated <b>10/2024</b> <b>By LRM</b>	
Calibration Records for Field Meters Satisfactory: <input type="checkbox"/> Yes <input type="checkbox"/> No <b>N/A</b>	
<input type="checkbox"/> Daily Log <input checked="" type="checkbox"/> Bench Sheet <input type="checkbox"/> Supplemental Forms are Up-to-Date: <input type="checkbox"/> Yes <input type="checkbox"/> No <b>Daily Effluent and Chemical Additives Usage Forms. See comments</b>	
Comments	



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BUREAU OF WATER STANDARDS AND FACILITY REGULATION  
**NPDES COMPLIANCE INSPECTION REPORT**

Treatment Process				
Treatment Units	Total	On-Line	Inoperable	Comments
Backwash settling lagoon	1	1	0	No issues
Chemical Additions: <b>Alum, Cl gas, Phosphate sequestrant.</b>				
Process Control				
<input type="checkbox"/> Color and <input type="checkbox"/> Odor			Inspector Comments/Observations/Results	
<input type="checkbox"/> Settleability (ml/L)				
<input type="checkbox"/> Dissolved Oxygen (mg/L)				
<input type="checkbox"/> Sludge Blanket (ft.)				
<input type="checkbox"/> Mixed Liquor Suspended Solids (mg/L) <input type="checkbox"/> MLVSS				
<input type="checkbox"/> Microscopic Examination of MLSS				
<input type="checkbox"/> Others				

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BUREAU OF WATER STANDARDS AND FACILITY REGULATION  
**NPDES COMPLIANCE INSPECTION REPORT**

**Effluent/Receiving Water Evaluation**

Stream Name Unnamed Tributary of the Wissahickon Creek

Upstream Conditions/Location:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Latitude: \_\_\_\_\_  
Longitude: \_\_\_\_\_  
Location: \_\_\_\_\_

Field Measurements

Flow \_\_\_\_\_ c.f.s.  
pH \_\_\_\_\_ s.u.  
Conductivity \_\_\_\_\_ umhos/cm  
Dissolved Oxygen \_\_\_\_\_ mg/L  
Total/Free Chlorine Residual \_\_\_\_\_ mg/L  
Temperature \_\_\_\_\_ °C  
DEP Collector Number \_\_\_\_\_

Outfall Number **001 – Backwash lagoon discharge**

\_\_\_\_\_  
**No issues**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Location: \_\_\_\_\_

Field Measurements

Flow \_\_\_\_\_ mgd  
pH **7.2** s.u.  
Conductivity **429** umhos/cm  
Dissolved Oxygen \_\_\_\_\_ mg/L  
Total/Free Chlorine Residual **0.31** mg/L  
Temperature **10.2** °C  
DEP Collector Number \_\_\_\_\_

Downstream Conditions/Location:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Latitude: \_\_\_\_\_  
Longitude: \_\_\_\_\_  
Location: \_\_\_\_\_

Field Measurements

Flow \_\_\_\_\_ c.f.s.  
pH \_\_\_\_\_ s.u.  
Conductivity \_\_\_\_\_ umhos/cm  
Dissolved Oxygen \_\_\_\_\_ mg/L  
Total/Free Chlorine Residual \_\_\_\_\_ mg/L  
Temperature \_\_\_\_\_ °C  
DEP Collector Number \_\_\_\_\_

Outfall Number **002 – Air stripper overflow**

\_\_\_\_\_  
**No issues**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Location: \_\_\_\_\_

Field Measurements

Flow \_\_\_\_\_ mgd  
pH \_\_\_\_\_ s.u.  
Conductivity \_\_\_\_\_ umhos/cm  
Dissolved Oxygen \_\_\_\_\_ mg/L  
Total/Free Chlorine Residual \_\_\_\_\_ mg/L  
Temperature \_\_\_\_\_ °C  
DEP Collector Number \_\_\_\_\_

Outfall Number **004 – Spring house discharge**

\_\_\_\_\_  
**No issues**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Location: \_\_\_\_\_

Field Measurements

Flow \_\_\_\_\_ c.f.s.  
pH \_\_\_\_\_ s.u.  
Dissolved Oxygen \_\_\_\_\_ mg/L  
Conductivity \_\_\_\_\_ umhos/cm  
Total/Free Chlorine Residual \_\_\_\_\_ mg/L  
Temperature \_\_\_\_\_ °C  
DEP Collector Number \_\_\_\_\_

COMMONWEALTH OF PENNSYLVANIA  
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BUREAU OF WATER STANDARDS AND FACILITY REGULATION  
**NPDES COMPLIANCE INSPECTION REPORT**

Sampling and Analyses		
Name of Laboratory Supervisor: <b>N/A</b>	Facility Laboratory Registration Number:	NELAP Accredited: <input type="checkbox"/> Yes <input type="checkbox"/> No
Reportable Analyses by Facility's In-House Lab: <input type="checkbox"/> All Permitted Parameters <input checked="" type="checkbox"/> pH <input type="checkbox"/> DO <input checked="" type="checkbox"/> TRC <input type="checkbox"/> Other(s)		
Sample Location(s) is/are Adequate for a Representative Sample: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Sampling Frequency is Consistent with Permit Requirements: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Sampling and Analyses Completed on Parameters Specified in Permit: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Sample Containers and Preservatives are Correct for Analyses Requested: <input type="checkbox"/> Yes <input type="checkbox"/> No <b>Not observed</b>		
Composite Samples are: <input type="checkbox"/> Refrigerated or <input checked="" type="checkbox"/> Iced During Compositing and Storing <b>N/A Grab samples are permitted. Samples are reportedly stored in refrigerator iced during transport</b>		
Composite Sampler Controlled by: <input type="checkbox"/> Influent Flow Meter <input type="checkbox"/> Effluent Flow Meter <b>N/A</b>		
Number of Aliquots Taken for Composite Sample: _____ Flow Proportioned: <input type="checkbox"/> Yes <input type="checkbox"/> No <b>N/A</b>		
Field Testing is Done Within 15 Minutes of Sampling: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <b>pH and TRC</b>		
All Sample Analyses Using Approved Methods are Included in the DMR: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Samples Adequately Documented to Include: <input checked="" type="checkbox"/> Date and time of Sampling <input checked="" type="checkbox"/> Analytical Methods <input checked="" type="checkbox"/> Date and Time of Analysis <input checked="" type="checkbox"/> Name of Lab Technician <input checked="" type="checkbox"/> Name of Sample Collector		
Samples are Analyzed Within the Required Holding Time: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Information from Bench Sheet is Consistent with Data on the DMR: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Month(s)/Year Checked <b>2024</b>		
Laboratory Equipment is Calibrated as Required: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Date Calibrated _____ <b>pH meter calibrated daily</b>		
Name of Contracted Laboratory: <b>Analytical Labs Inc.</b>	Laboratory Registration Number: <b>09-0332</b>	NELAP Accredited: <input type="checkbox"/> Yes <input type="checkbox"/> No
Address: <b>1318 Old Bethlehem Pike, Telford, PA18969</b>	Parameters Analyzed: <b>All but pH and TRC</b>	
<b>(215)723-6466</b>		

COMMONWEALTH OF PENNSYLVANIA  
 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 BUREAU OF WATER STANDARDS AND FACILITY REGULATION  
**NPDES COMPLIANCE INSPECTION REPORT**

Flow Measurement	
Treatment Affected by High (Peak) Flow:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
High Flow Management Plan Implemented at What Flow: _____ MGD	
Type of Flow Measuring Device: <b>Mag-meter for 001 backwash flow</b>	
All Flow Measuring Devices are Properly Maintained:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Flow Measuring Device is Checked:	<input checked="" type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Other _____
Influent Flow is Measured Before All Return Lines:	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>N/A</b>	
Effluent Flow is Measured After All Return Lines:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Flow Measuring Device is Capable of Handling Expected Range of Flow:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Flow Records are Retained for at Least Three Years:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Flumes and Weirs	
Flume Appears to Distribute Flow Uniformly Across the Channel:	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>N/A</b>	
Flume is Free of Debris and Deposits:	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>N/A</b>	
Weir is Clean With a Visible Air Space Below the Nappe:	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>N/A</b>	
Flume and Weir are Inspected as Part of Flow Meter Calibration:	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>N/A</b>	
Collection System	
Owned by: <input checked="" type="checkbox"/> Permittee <input type="checkbox"/> Other	Maintained by: <input checked="" type="checkbox"/> Permittee <input type="checkbox"/> Other
<input type="checkbox"/> Inflow and/or <input type="checkbox"/> Infiltration Being Addressed: <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	
Collection System Maintenance is: <input type="checkbox"/> Regularly Scheduled and <input type="checkbox"/> Adequately Documented	
<b>N/A</b>	
Sanitary Sewer Overflow (SSO's) Reported to DEP Immediately: <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	
EPA Approved Pretreatment Program Required:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Implemented:	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>N/A</b>	



# Ambler Wastewater Treatment Plant

## Superintendent Report

April 2025

Average Monthly Plant Flow – 4.69 MGD / Peak Plant Flow – 7.77 MGD

Total Dry Tons of Sludge Removed – 48.85 Tons

Total Rainfall – 4.27”

### Administration:

- Reviewed lab reports from MJ Reider
- Reviewed / Submitted March's and 2<sup>nd</sup> quarter DMRs
- Updating sampling schedules for WWTP and MIPP
- Working on employee reviews
- Steph Clayton is continuing with Wastewater Operator training course
- Sorting/Shredding old files in plant office
- Working on job posting for plant mechanic
- Listed old lab glassware and used galvanized piping on MunicibiD
- Gave plant tour to Ms. Elizabeth DeCordova
- Updating equipment SOPs around the plant
- Pump #6 installation is scheduled for May 19<sup>th</sup> – Municipal Maintenance Company was awarded job
- Eastern Environmental Contractors, Inc. working on UV replacement project – Electrical conduit is 95% complete. Grating installation has started. UV training has started. Grouting of concrete joints is on-going
- Updating plant's O&M manual with plant engineers – last updated in 1980
- BCWAS Expansion Project – Force Main construction at the WWTP is complete, besides the final tie-in at PS-1. Jack and bore under train tracks is waiting on SEPTA permit. Blacktop restoration is scheduled for May
- Odor complaints from residents have significantly reduced with the addition of odor reduction chemicals
- DEP representative on site on April 30<sup>th</sup> for surprise routine plant inspection – No Violations / very pleased with plant conditions

### Plant Operations:

- Equipment rotation (Monthly)
- Drained and cleaned DAF tanks #1 and #2 (By-Weekly)
- Drained and cleaned tanks T-4, T-5 and T-6 (Monthly)
- Pumped down and hosed wet well (Weekly)
- Tested plant alarms and sump pumps (Weekly)
- Tested plant Godwin pumps and checked fuel levels (Weekly)
- Tested plant generator under load (Weekly)
- Sludge transfers and belt filter press operations (Daily)
- Spray washing and skimming of Clarifiers (Daily)
- PAC chemical delivery for plant (Bi-Weekly)

- Diesel fuel delivery (Bi-Weekly)
- Scum boxes pumped out (Monthly)
- Operators cleaning fence lines around plant (trash, branches, etc.)
- Adjusted air output on T-10 and ET-17 blowers to assist with odors
- Adjusting PAC pumps to maintain Summer Limit of 1.0 mg/L
- Rotated operators for cross training around plant
- Semi-annual inspection / cleaning on Trickling Filters – ET-4, ET-5, ET-10, ET-11, T-1 and T-2
- New Hach meter to track DO and pH levels in tanks around plant was delivered – will review and do initial set up
- Process Masters installed odor reduction and defoamer chemicals at Clarifier T-8, Digester T-10 and Digester ET-17. Started dosing chemicals on March 27<sup>th</sup>
- Bill Paone performed quarterly calibration of all plant flow meters

#### **Plant Maintenance:**

- Replaced tubing on Influent and Effluent samplers
- Cleared sump pumps in B-9's basement
- Pre-inspection performed on Truck #18 and Maintenance truck – oil / air filter changes
- Truck #18 and Maintenance truck – annual state inspection
- Took sludge truck to get flat tire repaired
- Adjusted odor reduction piping on digesters T-10 and ET-17 to compensate for rising tank levels
- Replaced alternator and alternator belt on sludge truck
- Adjusted chain tension on DAF tanks #1 and #2
- Replaced batteries on plant backup generator and on sludge truck
- Cleaned up oil leak in garage bay from Vac truck
- Replaced sheer pin and packing on Pump #15
- Replaced lightbulbs in maintenance shop, bay #2 and bay #3 of B-1
- T-10 blower 6,000-hour PM – changed oil and air filter, greased, checked belts for normal operations
- Installed new flashlights in pump stations around plant
- Changed oil on Trickling Filters – ET-4, ET-5, ET-10, ET-11, T-1 and T-2
- Inspected and cleaned out rags from Belt Filter Press sludge pump
- Rebuilt Pump #13 in EPS-4 – test ran, all good
- Filled portable gas cans for around plant
- Penn Power performed quarterly PM on plant backup generator
- Ingersoll-Rand into service DAF compressors – replaced bad dryer fuse on unit #2
- BSI trying to locate replacement handles for PS-1 and B-9's MCC electrical panels
- Bill Paone installed new LED lights on 1<sup>st</sup> level of PS-1 and a photocell for PS-1's exterior lights
- Luskin Plumbing replaced flush water lines and drain lines in EPS-3 – old lines were rotted
- Placed and received orders for various inventory parts and maintenance supplies for around plant

#### **M I P P:**

- Sampled Mauser Reconditioning (Class II) for permit renewal
- Scheduled Spring House Innovation Park (Class I) & GT Radiator (Class II) for Sampling in May

# Borough of Ambler

## Codes Enforcement Report for April / May 2025

PERMITS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Building	5	11	9	5	12	0	0	0	0	0	0	0	46
Plumbing	1	5	3	3	3	0	0	0	0	0	0	0	18
Use and Occupancy	7	2	2	4	4	0	0	0	0	0	0	0	22
Zoning	0	1	4	2	4	0	0	0	0	0	0	0	14
Road Opening	0	0	1	2	0	0	0	0	0	0	0	0	3
Mechanical	1	8	3	1	2	0	0	0	0	0	0	0	17
Dumpster	1	0	0	0	2	0	0	0	0	0	0	0	1
Fire	0	0	0	0	0	0	0	0	0	0	0	0	0
Rental Inspection	28	2	6	4	20	0	0	0	0	0	0	0	60
TOTALS	43	29	15	21	50	0	0	0	0	0	0	0	181

BOROUGH OF AMBLER CODE DEPARTMENT					
VIOLATION NOTICES REPORT					
4/11/2025 to 5/16/2025					
Notice #	Status	Issue Date	Address	Violation	Status
V-230035	OPEN	8/10/2023	233 SOUTHERN AVE	TRASH AND DEBRIS	Notice of violation sent out 8/10/2023; citations issued 8/29; inspection 3/14/25 with owner for progress; should be closed out by end of May.
V-230037	OPEN	8/10/2023	156 N RIDGE AVE	Unsafe Structure broken windows	Notice of violation sent out 8/10/2023; awaiting hearing date;
V-230038	OPEN	8/10/2023	156 N RIDGE AVE	TRASH AND DEBRIS	Notice of violation sent out 8/10/2023; awaiting hearing date
Z-230022	OPEN	9/11/2023	27 W Butler Avenue	Construction without a permit in a floodplain	Notice of violation sent out 9/11/2023 portion of dinning area shutdown; 10/23/2023 daily citations issued for all outstanding violations until corrected; 3/10/25 Still working with SEPTA to resolve ROE permit
V-250005	OPEN	2/5/2025	40 CHURCH ST	TRASH AND DEBRIS	Notice of violation sent out 2/5/2025; citations issued 3/10/2025 awaiting hearing
V-250006	OPEN	3/6/2025	44 ORANGE AVE	Abandoned Vehicle	Notice of violation sent out 3/6/2025; vehicles to be removed by 5/31/25; citations issued
V-250008	OPEN	5/1/2025	222 SOUTHERN AVE	High Grass and Weeds	Notice of violation sent out 5/1/2025; weeds in rear alley
V-250009	OPEN	5/1/2025	222 SOUTHERN AVE	TRASH AND DEBRIS	Notice of violation sent out 5/1/2025; liter in rear alley
V-250010	OPEN	5/12/2025	107 S CHESTNUT ST	High Grass and Weeds	Notice of violation sent ch 5/12/2025
V-250011	OPEN	5/12/2025	319 SOUTHERN AVE	High Grass and Weeds	Notice of violation sent out 5/12/2025
V-250012	OPEN	5/12/2025	256 N SPRING GARDEN ST	TRASH AND DEBRIS	Notice of violation sent sp 5/12/2025

05.16.2025

# Manager's Report

**TO**  
Borough Council

**FROM**  
Kyle Detweiler

**CC**  
Mayor Sorg

**RE**  
Monthly Operations

**Miscellaneous Items:**

*The latest WQIP Management Committee meeting on 5/8 discussed creating a consortium for its members... On 5/15 I met with a resident who had serious concerns about the decibel level of the current fire siren... On 5/15 I hand delivered the Borough's MIRIA application along with the check for the local effort match to Horsham Township. We hope for a response within 60 days.*

**REPORT FOR THE TIME PERIOD 4/11/25 – 5/16/25:**

**PECO UPDATE** – On April 16th, I met with Suzanne Ryan, our designated PECO representative, to discuss upcoming PECO projects happening in the Borough. These include transformer upgrades, main repairs, and meter replacements. We also discussed PECO's preventive pruning and vegetation management programs, as well as their proprietary ReLeaf Program, and other environmental initiatives.

**BUTLER PIKE CONDOMINIUMS UPDATE** – On April 16th, Steve Smallberger, Brian Brochon of Gilmore & Associates, and Joe Bresnan met with the residents of the Butler Park Condominiums to discuss the PFAS treatment and well upgrade project on their property. The presentation featured all that encompasses the work to be performed and an expected timeline for completion. It was very interactive, and we fielded many questions and addressed various concerns. We are still working but have yet to obtain sign off by the Condo Board on our plans which we need to get through the next step of the approval process with Upper Dublin Township.

**MCIU TOUCH-A TRUCK EVENT** – On May 6th, the Montgomery County Intermediate Unit hosted its first annual 'touch-a-truck' event in the Borough Hall parking lot. It was a strongly attended event from both the children and parents associated with the 'Head Start' program. I was happy to work with the MCIU to organize the availability of some of our equipment and staff to engage with the students and ensure a safe, enjoyable experience. Many thanks to our police department, public works department, and water department for their assistance in what was an overwhelmingly successful event.

**WEBSITE DEMOS** – Within the last week, I took part in two demonstrations of technologies for the Borough's potential implementation. Outdoorlink has the capability to streamline all facilities services (security cameras, locks, gates, water fountains, etc.) on one proprietary platform with fully customizable settings. We are doing an inventory of the current electrical configuration at our existing parks and going to relay that information back to the vendor so we can obtain a formal quote. Cloudsyte is a separate online portal service which helps municipalities manage their Climate Adaptation Plans (CAP), in an effort to reduce greenhouse gas emissions and prepare for potential impacts of climate change on existing infrastructure. The Borough will need to consider the foundations of establishing its own CAP for this software to provide value.

**BOROUGH OF AMBLER**

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



# AMBLER BOROUGH

Project No.	Project Name	Status
<b>Borough Engineer</b>		
2003-0122-01	Ambler - NPDES MS4 Permit	Current Permit effective 10/01/24 and expires 9/30/2029. 2024 Annual Status Report submitted to PADEP 9/30/24. Next Annual Status Report due 9/30/25 for period 7/1/24 thru 6/30/25. PADEP review of TMDL/PRP received 5/28/21. Preparation of response underway. Updated map submitted to PADEP on 3/14/24. Sediment loading calculations to be prepared.
2013-02020	Ambler Crossings	Construction underway. Review of amended Village Green provided 4/22/22. Escrow release #2 for Phase 2 provided 8/31/23. Project status update provided to Borough May 15, 2024.
2014-12015	St. Mary's Villa Residential Redevelopment.- TIS	UDT provided Bethlehem/Lindenwold signal concept plans for review on 7/2/21 and were discussed with UDT on 7/22/21. UDT & Ambler coordinating with owner of 98 S Bethlehem & 359 Lindenwold.
2020-07089	90 W. Butler Ave	Construction complete. SOM 6/3/2022. EOM 12/2/2023. EOM punch list provided 11/29/23. Maintenance period extended to replace shrubs. G&A meet with developer on 2/7/25 to review punch list. Developer to evaluate and address as needed.
2021-01010.02	Tannery Run Repairs - 33 - 57 E Butler Ave	Borough coordination with property owners underway. Preparation of construction plans and specifications underway. Preparation of PADEP General Permit for stream encroachment underway.
2021-03028	Lakeview Development 5-9 N. Maple Ave.	Council granted conditional use at the 7/18/23 meeting and preliminary/final land development at the 8/15/23 meeting. Review of revised plans provided 11/16/2023.
2021-04048	Edgewood Dr - PA Small Water & Sewer Program Grant Implementation	Construction and punch list completed. Final payment request submitted 1/25/2024. SOM 12/31/2023. EOM 6/30/2025
2022-05006	25 N Ridge - Colony Club LD Review	Council granted conditional approval at 8/23/22 meeting. Building construction underway. Record plans signed 9/19/23.
2022-05007	24 & 26 N Ridge - John's Court	Council granted conditional approval at 4/18/23 meeting. Record plans signed 9/19/23.
2024-00261	LSA (Gaming) Program - Pedestrian Improvements	Gaming Local Share Account (LSA) - Statewide Grant - \$899,717 for pedestrian improvements along East Mount Pleasant Ave and Hendricks Street, including 51 ADA compliant curb ramps. Kickoff mtg held with Borough Staff 7/23/24. Design underway. HOP application comments being addressed.
2024-00525	Ambler 2024 Paving	Construction complete. SOM 11/15/2024. EOM 5/15/26
2025-00255	E. Butler Ave Traffic Calming	Bid documents and plans being prepared to the short term recommendations in Bowman's report. Anticipate bidding in June for July consideration for award.
2025-00293	220 S Chestnut St Sketch Plan (01-270-192)	Sketch plan review provided 3/20/25
9991010	Ambler Borough General Engineering Services	
<b>Sewer Engineer</b>		
2013-02020-01	Ambler Crossings - Sewer	Construction underway. Sanitary Sewer is complete; testing remains.

# AMBLER BOROUGH

Project No.	Project Name	Status
<b>Sewer Engineer</b>		
9991050	Ambler Borough General Sewer Services	Ambler Borough collection sewer service area budget allocations report for Ambler WWTP submitted to EEMA on 10/4/24. G&A attended meeting at Ambler WWTP with jointure members and treatment plant staff on 3/20/24 to discuss implementation of the Municipal Industrial Pretreatment Plan (MIPP). Prepared 2024 Chapter 94 Ambler Borough Tributary Report; transmitted to WWTP Engineer (HRG) on 3/14/25.
<b>Water Engineer</b>		
2012-10043	Loch Alsh Dam Annual Inspections	PADEP conducted an inspection in late 2024 and advised that an inspection with Borough staff is not needed this year.
2013-02020-02	Ambler Crossings - Water	Construction underway. Water main is tested/complete.
2018-01171	Mattison Estates (UDT)	Water construction and testing complete. 18 month maintenance period began 7/1/20. Assisting Ambler staff with construction concerns and project documentation. Maintenance Bond extended to 4/1/2023 based on observed water service leaks and concerns with construction of water facilities. Water as-built plans received; additional G&A comments provided to developer on 2/8/23. Developer continues to address punch list items and as-built plans. Reviewed proposed changes to water services associated with a reconfiguration of dwellings. Water Superintendent and Solicitor continue to work with developer regarding extended bond. Reviewing design of additional water service connection with meter pit for irrigation system. Revised as-built plans received 4/25/25 under review. Ambler Water conducting punch list inspection in May 2025.
2020-03072	Whitemarsh Plant Operations	Assisting Water Dept. with recommendations and revisions to the Whitemarsh Plant SOPs. G&A conducted a visual assessment of the clear well tank's structural condition and provided a report dated 9/19/22; inspection conducted with no observed deficiencies..
2020-06158	Wells 2, 6, and 7 PFAS Treatment System	\$1,000,000 grant awarded by PADEP. Project advertised for bids on December 22, 2022; pre-bid meeting held at Boro Hall on January 18, 2023; bids received February 2, 2023. General/Mechanical and Electrical/HVAC contracts awarded to Blooming Glen Contractors on 2/7/23. UDT permits received in December 2023. Gen/Mech construction began on 2/8/24. The Contractor has completed installation of all process piping and equipment. The interior building work including lights, electrical and HVAC is complete. The exterior building work is completed. All testing and disinfection of the carbon vessels is complete. New fencing installed. Restoration work underway. Carbon delivery scheduled for 5/20/25.
2021-04054.01	2022 MIRIA Grant - Design	Initial field survey and base plan for Well 14 site completed; design and permitting underway with Greensand Plus filtration proposed for Manganese treatment and Ion Exchange (IX) proposed for PFAS treatment. PADEP issued a letter on 6/28/23 allowing for the use of IX treatment for PFAS subject to a list of conditions. PWS permit application submitted to PADEP on 6/5/24. Sewage planning exemption mailer submitted to PADEP on 6/6/24 and approved on 7/15/24. Submitted a request for land development waiver from UDT and to be placed on the Zoning Hearing Board agenda for their 3/24/25 meeting. Working with Butler Park Condos to obtain necessary easements and their consent, as property owner, for proceeding with UDT's land development process.
2021-04095	Longfield Farms Development (Whitemarsh Twp)	Plan review letter #3 issued 5/17/22 recommending project approval; water construction escrow recommended per letter dated 5/5/22 for use in developer's agreement. Preconstruction meeting held on 6/27/22. Water shop drawing submittals reviewed 7/22/22. Water construction and testing complete. Escrow release request #1 received 4/25/24; partial release recommended per 5/16/24 letter. As-built plans received 4/28/25 under review.

# AMBLER BOROUGH

Project No.	Project Name	Status
<b>Water Engineer</b>		
2022-02056	AT&T Upgrades at Houston Rd Tank	Plan review letter #2 issued 8/3/22 recommending project approval.
2022-02095	NWWA Water Purchase Agreement	Meeting held on 2/14/22 between NWWA staff, Ambler staff and G&A to discuss potential interconnection of respective water systems for emergency & permanent uses and wholesale purchase of water. NWWA provided a draft Water Supply Agreement to Ambler on 3/9/22 for review.
2022-02104	AT&T Upgrades at Broad Axe Tank	Plan review #2 issued 6/30/22 recommending project approval. Work to follow pre-construction tank inspection by MBA (awaiting escrow funds).
2022-04076	Lakeview Development 5-9 N. Maple Ave.	Water & Sewer plan review #2 issued on 2/27/2024. Working with Ambler staff and Applicant on water improvements required to serve the project.
2022-04096.01	2023 MIRIA Grant - Design	Construction contract awarded to Caddick Utilities LLC on 9/17/24. Pre-construction meeting held 10/16/24 and Notice to Proceed issued 10/18/24. Construction began November 2024 . Payment #4 recommendation letter issued 4/15/25. Water construction and testing complete. Working with contractor on closeout and final payment.
2022-06066	Verizon Upgrades at Houston Rd Tank	Plan review #1 issued 6/22/22 recommending project approval. Construction work completed in September 2024. Awaiting as-built plans.
2022-07025	Wissahickon Park (Whitpain Twp)	Coordinating with Ambler staff re: proposed improvements to Wissahickon Park and need for new or upgraded water service for site. Plan review #1 issued on 11/10/23. Response letter and plan resubmission received on 11/22/23. Plan review #2 issued on 3/4/24. Plan resubmission received on 3/19/24. Plan review #3 issued on 3/25/24 recommending approval of the proposed water improvements. In April 2025, Whitpain Township advised the Borough that they decided not to include water facility improvements as part of its immediate plans to develop the park.
2023-04049	2024 MIRIA Grant Program	Prepared MIRIA Application documents including cost estimates for submission by Borough on May 15, 2023. The application included projects for a PFAS treatment system at Well 4, additional costs for current PFAS treatment system projects at Wells 2, 6 & 7 and Well 14, as well as Whitemarsh carbon changeout and quarterly PFAS sampling at all sources and tanks for 2024. Total grant request amount was \$3,525,000. Executed grant agreement received on 1/5/24. Reviewed and tabulated January, April, July, and Nov/Dec 2024 quarterly PFAS samples for all sources and tanks.
2023-08044	Wissahickon Valley Boys & Girls Club (Whitpain Twp)	Plans received for a proposed community center building and review with Water staff being conducted with respect to proposed water improvements. Plan review #1 issued on 11/21/23. Plan review #2 issued on 12/19/23. Plan review #3 issued on 1/26/24 recommending project approval. Review of shop drawing submittals completed. Exploratory excavation conducted 5/29/24 in advance of water tap connection. Meter pits set, connection to existing water main complete and service lines tested. Existing water services along Maple Avenue were abandoned at the corporation stop. Punch list to be performed prior to acceptance. Coordinating with Applicant on closeout reqts. (sampling, punch list and as-builts). As-built plans received 5/7/25 under review.
2023-10031	Sprint Decommission at Houston Rd Tank	Plans received for the decommission of Sprint's facilities at the tank site in conjunction with termination of lease. Plans reviewed and scope of work approved. Pre-construction meeting held on 11/7/23. Work at site commenced on 11/27/23. MBA completed pre-construction inspection and report received 1/17/24. Post-construction inspection to be conducted following completion of decommission work.



# AMBLER BOROUGH

Project No.	Project Name	Status
<b>Water Engineer</b>		
2023-10045	776 Johns Lane (LGT)	Plans received for a 6-lot subdivision to be served by a public water extension. Plan review #1 issued on 1/31/24. Plan resubmission received 4/3/24 and plan review #2 issued on 5/2/24. Plan resubmission received 6/14/24 and plan review #3 issued on 6/19/24 recommending project approval. Review of shop drawings complete. Pre-construction meeting held 7/1/24. Water main extension completed and tested on 7/24/24. Water services installed. Punchlist to be performed prior to acceptance. Preliminary punch list inspection performed on April 30, 2025.
2024-00426	2025 MIRIA Grant Program	Assisted Borough staff with preparation of grant application including project costs estimates. Reviewed and tabulated Q1 2025 PFAS test results for all sources and tanks.
2024-01026	T-Mobile Upgrades at Broad Axe Tank	Plan review #1 issued 10/18/24 recommending project approval. Project work anticipated in 2025.
2024-01167	Farm Lane & Schiavone Drive Water Main Replacement	Initial field survey completed for the design of a water main replacement extending from Loch Alsh Avenue. Preparation of existing features and water design plans underway. Met with PECO and UDT on 5/9/25 regarding road restoration cost sharing. Public bidding anticipated in June 2025.
2024-01188	LSA Grant - Lead Service Line Replacements	Preparation of a grant application to PA DCED Local Share Account (statewide) requesting \$1 million for lead service line replacement (LSLR) program was submitted 11/27/25. Application amended to include Borough commitment to funding the construction of private portions of LSLR.
2024-01189	AT&T Upgrades at Broad Axe Tank	Plans received for an AT&T antenna upgrade project. Plan review #2 issued 12/18/24 recommending project approval.
2024-01309	1207 E. Butler Pike (UDT) - Water Extension	Plans received for single lot residential development. Project requires a public water main extension. Plan review #2 issued 2/6/25 recommending project approval. Water construction submittals approved. Preconstruction meeting held on 5/12/25.
2025-00155	Ambler DRBC Annual Water Audit	2024 water audit prepared and submitted to DRBC on 3/28/25.
2025-00417	AT&T Upgrades - Houston Rd Tank	Plans received for an antenna upgrade project. Plan review #1 issued 4/8/25 recommending project approval.
2025-00581	Germantown Academy - Early Childhood Learning Center (Whitemarsh Twp)	Plans received for a proposed early childhood learning center building requiring new water services.
9991049	Ambler Borough General Water Services	Ongoing assistance concerning PFAS issues, including regulatory activity, source monitoring, providing information and responses to the public. Preparing update to water distribution system map.

# Council Packet Monthly AP Spreadsheet

#	Fund	APR 1st Run	APR 2nd Run	APR 3rd Run	TOTALS
1	GENERAL	185,520.41	\$ 23,046.55	\$ 63,867.54	\$272,434.50
2	STREET LGTS	876.76		\$5,553.63	\$6,430.39
3	FIRE	-			\$0.00
4	REFUSE	8,713.63	\$46,339.00	\$6,295.63	\$61,348.26
5	PARKS & REC	6,755.43	\$410.67	\$3,470.13	\$10,636.23
6	WATER	443,781.74	\$50,531.16	\$962,609.38	\$1,456,922.28
8	SEWER	6,303.30	\$558.91	\$184,872.29	\$191,734.50
9	WWTP	181,264.30	\$19,240.64	\$79,426.37	\$279,931.31
35	LIQUID FUELS	1,471.32		\$ 221.81	\$1,693.13
30	WATER CAPITAL			\$ 7,797.74	\$7,797.74
TOTALS		\$834,686.89	\$140,126.93	\$1,314,114.52	\$2,288,928.34
VOID CHECKS					\$0.00
GRAND TOTAL		\$ 834,686.89	\$ 140,126.93	\$ 1,314,114.52	\$2,288,928.34

**THE BOROUGH OF AMBLER, MONTGOMERY COUNTY, PA**

**ORDINANCE NUMBER 1145**

**AN ORDINANCE OF THE BOROUGH OF AMBLER AMENDING THE BOROUGH ZONING ORDINANCE (CHAPTER 27 OF THE BOROUGH CODIFIED ORDINANCES), AT PARTS 2 (DEFINITIONS), 13(COMMERCIAL DISTRICT) AND 28(DOWNTOWN COMMERCIAL DISTRICT), CLARIFYING AND AMENDING MAXIMUM BUILDING HEIGHT IN THE COMMERCIAL DISTRICT, PROVIDING BUILDING STANDARDS AND STREETSCAPE STANDARDS INCLUDING PEDESTRIAN FACILITIES AND BICYCLE PARKING REQUIREMENTS IN BOTH THE COMMERCIAL AND DOWNTOWN COMMERCIAL ZONING DISTRICTS; PROVIDING AN EFFECTIVE DATE AND REPEALER AND SEVERANCE CLAUSES**

Ambler Borough Council, upon the recommendation of its Planning Commission and the Montgomery County Planning Commission, and with an intention of remaining sensitive to the need to have the zoning ordinance meaningfully address infill development and redevelopment to keep it consistent with the existing Borough environment, hereby amends the zoning ordinance in the following respects:

- I. Section 27-202 of the zoning ordinance, Definitions, "Gasoline Service Station", is amended as follows:  
The existing language is deleted and is replaced with the following: "Vehicle Fueling Station- any area of land, including structures thereon, or any building or part thereof that is used for the sales of gasoline or other motor vehicle fuel (such as electricity provided by an electric vehicle charging station) or accessories, and which may or may not include facilities for lubricating, washing or otherwise servicing motor vehicles but which shall not include painting or body and fender repairs."
- II. Section 27-1302.3, conditional uses, is amended at subparagraph "A" by removing the existing sentence and replacing it with the following: "Vehicle fueling station with or without automobile servicing and/or mini-market."
- III. Section 27-1304. 1 is amended by deleting the existing sentence and replacing it with: "Vehicle fueling stations with or without automobile servicing and/or mini-market."
- IV. Part 13 of the zoning ordinance is amended by the addition of a new section, 27-1306, Building Design Standards, the text of which is as follows:
  1. Overall design.
    - A. All buildings within a single project shall have a unified or complementary architectural character. Developments shall create focal points with respect to avenues of approach, or other buildings, and relate open space between all existing and proposed buildings.
    - B. Blank walls shall not be permitted along any exterior wall facing a street,

parking area, or walking area. Walls or portions of walls where windows are not provided shall have architectural treatments that are similar to the front facade, including materials, colors, and details.

- C. When flat roofs are proposed, a parapet wall or projecting cornice shall be included on the front façade(s).
- D. Convenient pedestrian connections shall be provided from all building entrances to parking areas, open space, and recreational areas.

2. Building materials.

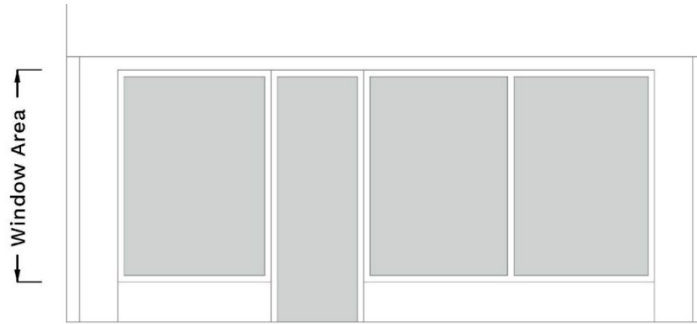
- A. All façades of new buildings visible from a public or private street, parking area, or public gathering space shall consist of quality building materials, such as brick, stone, concrete, and glass, to create visual interest and enhance the quality of the development.
- B. The following building materials are prohibited: exterior insulation and finishing systems (EIFS); aluminum or vinyl siding or shutters; white, tan, or painted brick; concrete block; T-111 or other similar plywood siding.

3. Building orientation and entrances.

- A. Front facades of buildings shall be oriented toward Main Street or Butler Avenue, whichever immediately abuts the property frontage. Such entrances shall be usable and well-defined through the use of architectural features (e.g., utilizing porticos, pediments, colonnades, canopies, or overhangs).
- B. Each façade of a building with frontage along a public or private street, parking area, or public gathering space shall feature at least one clearly-defined and highly- visible pedestrian entrance with a direct sidewalk connection to the abutting street. A building with multiple street frontages may locate a pedestrian entrance on the corner of the building where the two streets intersect to fulfill this requirement.
- C. Storefront entrance doors shall be recessed a sufficient distance to allow doors to swing out without conflicting with pedestrian flow on the sidewalk.

4. Windows.

- A. The ground floor of any building along a primary street shall have a minimum clear window area of 60%, with windows providing views of display areas or the inside of the building. Window areas shall be between 12 inches and eight feet off the ground.



- B. For corner buildings with multiple frontages, the ground floor primary street transparency requirement shall wrap on to the ground floor of secondary frontages for a minimum distance equal to at least 25% of the length of the building facade along the secondary frontage, as measured from the corner of the primary and secondary frontages.
- C. The upper floors of any building along a primary street shall have a minimum clear window area of 35%.
- D. Smoked, reflective, or black glass in windows is prohibited.
- 5. Building Façade Elements. All buildings shall include a variety of architectural design elements to provide visual interest and to mitigate the apparent scale and mass of large buildings and facades. Any building façade along a public or private street, parking area, or public gathering space that is greater than 50 feet long shall be articulated with façade breaks of a minimum depth of three (3) feet for every 50 feet of building façade length. In addition to breaks in the façade, other architectural elements that provide façade articulation shall be utilized no less than every 50 feet on average:
  - A. Masonry;
  - B. Concrete or Masonry plinth at the base of walls;
  - C. Belt courses of a different texture or color;
  - D. Projecting or decorative cornices;
  - E. Quoins;
  - F. Decorative tile work;
  - G. Trellis containing planting;
  - H. Medallions;
  - I. Bay windows;
  - J. Oriel windows;
  - K. Vertical articulation;

- L. Stylized lighting fixtures;
  - M. Porticos;
  - N. Balconies;
  - O. Recessed entryways; and/or
  - P. Building extensions.
- V. Part 13 of the zoning ordinance is amended by the addition of a new section, 27-1307, Streetscape standards, the text of which is as follows:
- 1. Pedestrian Design Standards. Public and private pedestrian access and circulation shall be included in all development proposals. Pedestrian access links shall be provided for all uses as specified on the Redevelopment Area Plan for access to open space areas and principal destinations such as the Ambler Borough Main Street Corridor, the SEPTA train station and the Wissahickon Conservation Corridor. The following standards shall apply throughout the C:
    - A. Where feasible, sidewalks with an unimpeded pedestrian pathway width of at least eight (8) feet shall be provided along all existing and proposed streets and driveways within the C. Where adjacent sidewalk is less than eight (8) feet, sidewalks with an unimpeded pedestrian pathway width of no less than six (6) feet shall be provided along all existing and proposed streets and driveways within the district.
    - B. Paved pedestrian walkways, sidewalks, trails or equivalent with a minimum width of five (5) feet shall connect road frontage sidewalks to building entries, parking area(s) and other significant destination areas (i.e., passenger rail station, major open space areas and/or historically or culturally important sites).
    - C. Sidewalks shall connect to existing sidewalks on abutting tracts and other nearby pedestrian destination points and transit stops. Unpaved walking trails may be substituted for paved sidewalks in cases where the developer has proven that such trails would be more appropriate to the development's surroundings (i.e., along a watercourse, connection to an existing trail network, etc.).
    - D. All pedestrian amenities shall be designed in accordance with the standards of the Americans with Disabilities Act.
    - E. Walkways between office buildings, retail establishments and housing areas shall facilitate "walkability." Direct pedestrian connections to public transit stops and adjacent properties shall be accommodated within the overall land use plan.
    - F. Sidewalks and pedestrian access links shall be constructed of a hard, durable, all-weather surface. Alternative paving materials, such as high density concrete pavers, may be utilized but must be of a color and texture matching that existing elsewhere in the Borough's Main Street and/or development areas

and must be approved by the Borough.

- G. For frontages on Main Street and Butler Avenue, a four (4) foot wide verge shall be provided between the sidewalk and curbline which may be either landscaped or hardscaped. For frontages other than Main Street and Butler Avenue, a two (2) foot wide verge shall be provided between the sidewalk and curbline which may be either landscaped or hardscaped.
- H. Crosswalks. Crosswalks shall be clearly delineated at all intersections and marked to the width of the largest contributing sidewalk or internal pedestrian pathway. In no case shall the width of the crosswalk be less than six (6) feet. Furthermore, pedestrian signalization shall be provided at intersections where traffic signals exist.

2. Street furnishings.

A. Applicability.

(1) Properties or developments with a frontage exceeding 100 feet on Main Street or Butler Avenue shall provide, at minimum, one (1) bench, one (1) trash receptacle, and one (1) recycling receptacle.

(2) Properties or developments with a frontage exceeding 200 feet on Main Street or Butler Avenue shall provide, at minimum, two (2) benches, one (1) trash receptacle, and one (1) recycling receptacle.

B. Location. Street furniture shall be located adjacent to the building façade, unless on- street parking is present, in which case street furniture may be located along the curb. Such amenities shall be maintained in perpetuity by the property owner.

C. Existing amenities, such as an existing bench or refuse receptacle, may be counted towards meeting the requirement.

D. Fee in-lieu.

(1) An applicant may choose to contribute a fee in lieu of providing the street furnishings that would have otherwise been required by this section when there are site constraints that make the provision thereof infeasible or impractical. The Borough Zoning Officer and Borough Engineer shall confirm that the provision of required street furnishings is infeasible or impractical.

(2) The amount of the fee shall be equal to the fair market value of the streetscape furnishings that otherwise would have been required by this section. Fair market value shall be determined by agreement of Borough Council and the applicant.

3. Bicycle parking required.

A. Applicability. Any property undergoing subdivision or land development, as defined in **Chapter 22, Subdivision and Land Development**, shall require the installation of the requisite number of bicycle parking spaces pursuant to Subsection B, below.

B. Number of bicycle parking spaces required.

- (1) One bicycle parking space shall be provided for every three dwelling units. When less than three dwelling units are located on a lot, no bicycle parking facilities shall be required.
- (2) One bicycle parking space shall be provided for every 10 vehicle parking spaces required for any nonresidential use. Uses requiring less than 10 parking spaces shall not be required to provide bicycle parking facilities.

C. Design.

- (1) Bicycle facilities shall be provided either interior and/or exterior to the building and be convenient for use by employees, patrons, residents and/or visitors.
- (2) Bicycle parking facilities should include a secure device to which the bicycle frame and one wheel of the bicycle can be attached with a cable or locking device. The device should be suitable to keep bicycles erect when they are locked to it.
- (3) Bicycle parking design and location shall be in conformance with the most recent published standards of the Association of Pedestrian and Bicycle Professionals, and shall not impede the pedestrian clear path of any public sidewalk

4. Lighting facilities.

- A. All nonpublic sidewalk, walkway, parking and building lighting fixtures shall be of a style and design that is either consistent with or complementary to those utilized throughout the C Commercial District.
- B. Lamp posts for all existing and proposed streets shall match existing lamp posts utilized throughout the C Commercial District. The specifications for existing lamp posts may be requested from the Borough Engineer.
- C. Adherence to §27-412, Lighting Criteria Applicable to All Zoning Districts, is required.

5. Bus stops.

- A. The developer shall coordinate with SEPTA, or any other public transit provider, on providing or improving existing bus stops when a public bus transit route operates or has a stop located on a public or private street frontage directly abutting a development within the C.
- B. The developer shall coordinate with SEPTA on the stop design. The appropriate transit stop improvements and shelter shall be provided meeting the most recent SEPTA Bus Stop Design Guidelines. Transit stops shall include, at a minimum, a shelter or enclosure, seating, and schedule information.
- C. The developer shall sign a perpetual maintenance agreement with Ambler Borough demonstrating that the applicant is responsible for the maintenance of the bus shelter and associated amenities.



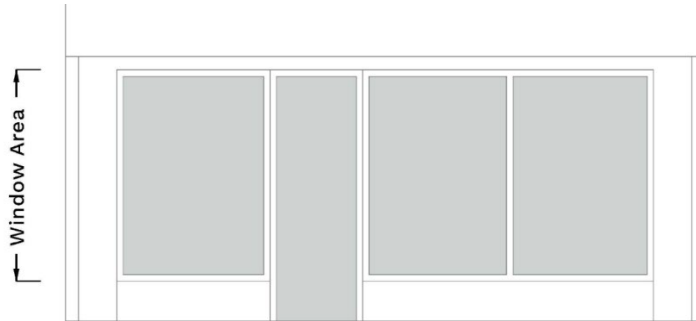
- VI. Section 27-2802.3.A of the zoning ordinance is amended by deleting the existing sentence and replacing it with the following: “Vehicle fueling station with or without automobile servicing and/or mini-market.”
- VII. Section 27-2803.3, Height Regulations, is amended by deleting the existing language and replacing it with the following: “Height Regulations. Three stories maximum, and not to exceed forty feet regardless the number of stories.”
- VIII. Section 27-2805, Conditional Use Standards, is amended at subsection 2805A by removing the first sentence and replacing it with the following: “Vehicle fueling stations with or without automobile servicing and/or mini-market.” The existing subparagraphs (1) through (6) remain.
- IX. Section 27-2806, Limitations on Lots Abutting Residential Districts, is amended by the addition of a new paragraph “4”, which reads as follows: “All mixed-use or nonresidential developments shall provide a permanent landscaped planting area of at least 10 feet in depth (inclusive of curb, but not sidewalk, of up to one foot in width) along all property lines adjacent to a residentially zoned property. The buffer shall meet the requirements of §100.4. Buffers and Screens.
- X. Part 28 of the zoning ordinance is amended by the addition of a new section 27-2807, Building Design Standards, the text of which is as follows:
  - 1. Overall design.
    - A. All buildings within a single project shall have a unified or complementary architectural character. Developments shall create focal points with respect to avenues of approach, or other buildings, and relate open space between all existing and proposed buildings.
    - B. Blank walls shall not be permitted along any exterior wall facing a street, parking area, or walking area. Walls or portions of walls where windows are not provided shall have architectural treatments that are similar to the front facade, including materials, colors, and details.
    - C. When flat roofs are proposed, a parapet wall or projecting cornice shall be included on the front façade(s).
    - D. Convenient pedestrian connections shall be provided from all building entrances to parking areas, open space, and recreational areas.
  - 2. Building materials.
    - A. All façades of new buildings visible from a public or private street, parking area, or public gathering space shall consist of quality building materials, such as brick, stone, concrete, and glass, to create visual interest and enhance the quality of the development.
    - B. The following building materials are prohibited: exterior insulation and finishing systems (EIFS); aluminum or vinyl siding or shutters; white, tan, or painted brick; concrete block; T-111 or other similar plywood siding.

3. Building orientation and entrances.

- A. Front facades of buildings shall be oriented toward Main Street or Butler Avenue, whichever immediately abuts the property frontage. Such entrances shall be usable and well-defined through the use of architectural features (e.g., utilizing porticos, pediments, colonnades, canopies, or overhangs).
- B. Each façade of a building with frontage along a public or private street, parking area, or public gathering space shall feature at least one clearly-defined and highly- visible pedestrian entrance with a direct sidewalk connection to the abutting street. A building with multiple street frontages may locate a pedestrian entrance on the corner of the building where the two streets intersect to fulfill this requirement.
- C. Storefront entrance doors shall be recessed a sufficient distance to allow doors to swing out without conflicting with pedestrian flow on the sidewalk.

4. Windows.

- A. The ground floor of any building along a primary street shall have a minimum clear window area of 60%, with windows providing views of display areas or the inside of the building. Window areas shall be between 12 inches and eight feet off the ground.



- B. For corner buildings with multiple frontages, the ground floor primary street transparency requirement shall wrap on to the ground floor of secondary frontages for a minimum distance equal to at least 25% of the length of the building façade along the secondary frontage, as measured from the corner of the primary and secondary frontages.
- C. The upper floors of any building along a primary street shall have a minimum clear window area of 35%.
- D. Smoked, reflective, or black glass in windows is prohibited.

5. Building Façade Elements. All buildings shall include a variety of architectural design elements to provide visual interest and to mitigate the apparent scale and mass of large buildings and facades. Any building façade along a public or private street, parking area, or public gathering space that is greater than 30 feet long shall be articulated with façade breaks of a minimum depth of three (3) feet for every 30 feet of building façade length. In addition to breaks in the façade, other architectural elements that provide façade articulation shall be utilized no less than every 50 feet on average:

- A. Masonry;

- B. Concrete or Masonry plinth at the base of walls;
- C. Belt courses of a different texture or color;
- D. Projecting or decorative cornices;
- E. Quoins;
- F. Decorative tile work;
- G. Trellis containing planting;
- H. Medallions;
- I. Bay windows;
- J. Oriel windows;
- K. Vertical articulation;
- L. Stylized lighting fixtures;
- M. Porticos;
- N. Balconies;
- O. Recessed entryways; and/or
- P. Building extensions.

XI. Part 28 of the zoning ordinance is amended by the addition of a new section 27-2808, Streetscape Standards, the text of which is as follows:

1. Pedestrian Design Standards. Public and private pedestrian access and circulation shall be included in all development proposals. Pedestrian access links shall be provided for all uses as specified on the Redevelopment Area Plan for access to open space areas and principal destinations such as the Ambler Borough Main Street Corridor, the SEPTA train station and the Wissahickon Conservation Corridor. The following standards shall apply throughout the DC:
  - A. Where feasible, sidewalks with an unimpeded pedestrian pathway width of at least eight (8) feet shall be provided along all existing and proposed streets and driveways within the DC. Where adjacent sidewalk is less than eight (8) feet, sidewalks with an unimpeded pedestrian pathway width of no less than six (6) feet shall be provided along all existing and proposed streets and driveways within the DC
  - B. Paved pedestrian walkways, sidewalks, trails or equivalent with a minimum width of five
    - (1) feet shall connect road frontage sidewalks to building entries, parking area(s) and other significant destination areas (i.e., passenger rail station, major open space areas and/or historically or culturally important sites).
  - C. Sidewalks shall connect to existing sidewalks on abutting tracts and other nearby pedestrian destination points and transit stops. Unpaved walking trails may be substituted for paved sidewalks in cases where the developer has proven that such trails would be more appropriate to the development's surroundings (i.e., along a watercourse, connection to an existing trail network, etc.).
  - D. All pedestrian amenities shall be designed in accordance with the standards of the Americans with Disabilities Act.

- E. Walkways between office buildings, retail establishments and housing areas shall facilitate “walkability.” Direct pedestrian connections to public transit stops and adjacent properties shall be accommodated within the overall land use plan.
  - F. Sidewalks and pedestrian access links shall be constructed of a hard, durable, all- weather surface. Alternative paving materials, such as high density concrete pavers, may be utilized but must be of a color and texture matching that existing elsewhere in the Borough’s Main Street and/or development areas and must be approved by the Borough.
  - G. For frontages on Main Street and Butler Avenue, a four (4) foot wide verge shall be provided between the sidewalk and curblin which may be either landscaped or hardscaped. For frontages other than Main Street and Butler Avenue, a two (2) foot wide verge shall be provided between the sidewalk and curblin which may be either landscaped or hardscaped.
  - H. Crosswalks. Crosswalks shall be clearly delineated at all intersections and marked to the width of the largest contributing sidewalk or internal pedestrian pathway. In no case shall the width of the crosswalk be less than six (6) feet. Furthermore, pedestrian signalization shall be provided at intersections where traffic signals exist.
2. Street furnishings.
- A. Applicability.
    - (1) Properties or developments with a frontage exceeding 100 feet on Main Street or Butler Avenue shall provide, at minimum, one (1) bench, one (1) trash receptacle, and one (1) recycling receptacle.
    - (2) Properties or developments with a frontage exceeding 200 feet on Main Street or Butler Avenue shall provide, at minimum, two (2) benches, one (1) trash receptacle, and one (1) recycling receptacle.
  - B. Location. Street furniture shall be located adjacent to the building façade, unless on- street parking is present, in which case street furniture may be located along the curb. Such amenities shall be maintained in perpetuity by the property owner.
  - C. Existing amenities, such as an existing bench or refuse receptacle, may be counted towards meeting the requirement.
  - D. Fee in-lieu.
    - (1) An applicant may choose to contribute a fee in lieu of providing the street furnishings that would have otherwise been required by this section when there are site constraints that make the provision thereof infeasible or impractical. The Borough Zoning Officer and Borough Engineer shall confirm that the provision of required street furnishings is infeasible or impractical.

- (2) The amount of the fee shall be equal to the fair market value of the streetscape furnishings that otherwise would have been required by this section. Fair market value shall be determined by agreement of Borough Council and the applicant.
- 3. Bicycle parking required.
  - A. Applicability. Any property undergoing subdivision or land development, as defined in Chapter 22, Subdivision and Land Development, shall require the installation of the requisite number of bicycle parking spaces pursuant to Subsection B, below.
  - B. Number of bicycle parking spaces required.
    - (1) One bicycle parking space shall be provided for every three dwelling units. When less than three dwelling units are located on a lot, no bicycle parking facilities shall be required.
    - (2) One bicycle parking space shall be provided for every 10 vehicle parking spaces required for any nonresidential use. Uses requiring less than 10 parking spaces shall not be required to provide bicycle parking facilities.
  - C. Design.
    - (1) Bicycle facilities shall be provided either interior and/or exterior to the building and be convenient for use by employees, patrons, residents and/or visitors.
    - (2) Bicycle parking facilities should include a secure device to which the bicycle frame and one wheel of the bicycle can be attached with a cable or locking device. The device should be suitable to keep bicycles erect when they are locked to it.
    - (3) Bicycle parking design and location shall be in conformance with the most recent published standards of the Association of Pedestrian and Bicycle Professionals, and shall not impede the pedestrian clear path of any public sidewalk.
- 4. Lighting facilities.
  - A. All nonpublic sidewalk, walkway, parking and building lighting fixtures shall be of a style and design that is either consistent with or complementary to those utilized throughout the DC.
  - B. Lamp posts for all existing and proposed streets shall match existing lamp posts utilized throughout the DC. The specifications for existing lamp posts may be requested from the Borough Engineer.
  - C. Strict adherence to §27-412, Lighting Criteria Applicable to All Zoning Districts, is required.
- 5. Bus stops.
  - A. The developer shall coordinate with SEPTA, or any other public transit provider, on providing or improving existing bus stops when a public bus transit route operates or has a stop located on a public or private street frontage directly abutting a development within the DC.

- B. The developer shall coordinate with SEPTA on the stop design. The appropriate transit stop improvements and shelter shall be provided meeting the most recent SEPTA Bus Stop Design Guidelines. Transit stops shall include, at a minimum, a shelter or enclosure, seating, and schedule information.
- C. The developer shall sign a perpetual maintenance agreement with Ambler Borough demonstrating that the applicant is responsible for the maintenance of the bus shelter and associated amenities.

XII. Miscellaneous.

- 1. Any existing ordinance containing provisions inconsistent with this ordinance is, to the extent of such inconsistency, repealed.
- 2. Should any provision of this ordinance be found invalid by a court of competent jurisdiction, such invalid portion shall be, to the extent reasonably possible, severed from the remainder of the ordinance, which shall continue in full force and effect.
- 3. This ordinance is effective on the earliest applicable date set forth in section 3301 of the Pennsylvania Borough Code.

SO ORDAINED this 20<sup>th</sup> day of May, 2025.

\_\_\_\_\_  
Glynnis Siskind, Council President

Attest: \_\_\_\_\_  
Kyle Detweiler, Secretary

APPROVED: \_\_\_\_\_  
Jeanne Sorg, Mayor

**DOCUMENT 00 11 13**

**ADVERTISEMENT FOR BIDS**

The **Borough of Ambler** will receive sealed bids online for **Contract 2500255-A: Butler Avenue Mill & Overlay**. Sealed bids may be submitted and updated online via the PennBid™ Program until June 10, 2025 at 10:30 AM at which time the bids shall be publicly opened and read aloud at 131 Rosemary Ave., Ambler, PA 19002.

The Work to be done under this contract consists of all labor, equipment and materials to complete mill and overlay of approximately 5700 SY (1500 LF) of East Butler Avenue as described in the Drawings and Specifications.

All documents and solicitation details are available online at no cost on PennBid – [www.PennBid.net](http://www.PennBid.net). A nominal fee of 0.33% of the bid amount (minimum \$150 and maximum \$6,000) is assessed by PennBid only to bidders who are awarded contracts.

This project is subject to applicable provisions of Act 422, Pennsylvania Prevailing Wage Act as amended, the prevailing minimum wage rates issued by the Pennsylvania Department of Labor and Industry, to applicable provisions of Act 127 Pennsylvania Public Works Employment Verification as amended.

All bids shall remain subject to acceptance for sixty (60) days after the Bid Opening or for such period that Bidder may agree to in writing upon request. Bids may be withdrawn within two (2) business days after the opening of bids only by the withdrawing Bidder's strict compliance with 73 P.S. Section 1602 and any subsequent amendments.

The **Borough of Ambler** reserves the right to reject any and all bids for any cause whatsoever, to eliminate any item or items from the contract, or to waive any informality in the bids.

By order of: The Borough of Ambler  
Owner: The Borough of Ambler  
Dated: May 2025

END OF DOCUMENT

**DOCUMENT 00 11 13**

**ADVERTISEMENT FOR BIDS**

The **Borough of Ambler** will receive sealed bids online for **Contract 2500255-B: Butler Avenue Pavement Markings**. Sealed bids may be submitted and updated online via the PennBid™ Program until June 10, 2025 at 10:30 AM at which time the bids shall be publicly opened and read aloud at 131 Rosemary Ave., Ambler, PA 19002.

The Work to be done under this contract consists of all labor, equipment and materials to complete the removal of existing pavement markings and the application of new thermoplastic pavement markings along a 1500 LF section of East Butler Avenue as described in the Drawings and Specifications.

All documents and solicitation details are available online at no cost on PennBid – [www.PennBid.net](http://www.PennBid.net). A nominal fee of 0.33% of the bid amount (minimum \$150 and maximum \$6,000) is assessed by PennBid only to bidders who are awarded contracts.

This project is subject to applicable provisions of Act 422, Pennsylvania Prevailing Wage Act as amended, the prevailing minimum wage rates issued by the Pennsylvania Department of Labor and Industry, to applicable provisions of Act 127 Pennsylvania Public Works Employment Verification as amended.

All bids shall remain subject to acceptance for sixty (60) days after the Bid Opening or for such period that Bidder may agree to in writing upon request. Bids may be withdrawn within two (2) business days after the opening of bids only by the withdrawing Bidder's strict compliance with 73 P.S. Section 1602 and any subsequent amendments.

The **Borough of Ambler** reserves the right to reject any and all bids for any cause whatsoever, to eliminate any item or items from the contract, or to waive any informality in the bids.

By order of: The Borough of Ambler  
Owner: The Borough of Ambler  
Dated: May 2025

**END OF DOCUMENT**



**DOCUMENT 00 11 13**  
**ADVERTISEMENT FOR BIDS**

The **Borough of Ambler** will receive sealed bids online for **Farm Lane and Schiavone Drive Water Main Replacement, Contract 24-01**. Sealed bids may be submitted and updated online via the PennBid™ Program **until 10:00 A.M.**, prevailing time on **June 13, 2025**.

The work generally consists of the installation of approximately 1,650 linear feet of 8-inch water main to Ambler Borough's existing water main located along Farm Lane and Schiavone Drive in Upper Dublin Township. All work is to be completed in strict accordance with the Project Manual and Drawings.

All Bid Documents and solicitation details are available at no cost at PennBid™ <https://pennbid.bonfirehub.com>. Click on the "Solicitations" then "View" tabs.

This project is subject to applicable provisions of Act 442, Pennsylvania Prevailing Wage Act as amended and prevailing minimum wage rates issued by the Pennsylvania Department of Labor and Industry.

No Bidder may withdraw his bid within sixty (60) days after the date set for the opening of the bids.

The Borough of Ambler reserves the right to reject any and all bids for any cause whatsoever, to eliminate any item or items from the contract, and to waive any informality in the bids.

By order of:     Kyle Detweiler, Manager  
Owner:            Borough of Ambler  
Dated:            May 2025

# Food Systems Infrastructure Grant

Montgomery County is allocating \$600,000 in one-time food system infrastructure grants for projects to advance a more equitable and sustainable food system in the County.

The grants will support sustainable projects that have a transformative impact on Montgomery County communities and food systems. Projects that have strong community leadership, are collaborative, involve multiple project partners, and that impact marginalized communities will be prioritized. Here are some examples of the types of projects that will meet the grant criteria:

- Increasing market access or other opportunities for farmers
- Improving food security
- Reducing food waste
- Increasing consumer access to local food
- Supporting the local food economy
- Improving the school food environment
- Supporting gardening, nutrition, or other relevant food systems education

## Eligibility

Any non-profit, for profit, municipal government, or other entity operating within or outside Montgomery County using the funds for projects that benefit Montgomery County residents is eligible to apply.

## Example Projects

The Food Systems Infrastructure Grant will support a range of projects across different sectors of the food system and at different scales. Examples of different scale projects may include:

### Small Scale (Under \$20,000)

- An EBT reader for a farmers' market
- Fencing, irrigation, or other equipment for a school or community garden
- Refrigeration, freezers, or other equipment for a pantry, farmstand, or other community food project

### Medium Scale (\$20,000 - \$75,000)

- Food lockers that enable easier access for food pantry clients
- Establishment of a community orchard
- Expansion of composting infrastructure

### Large Scale (\$75,000+)

- A mobile market that sources food from local growers and sells in low food access communities.
- A nutrition incentive program that supports local food retailers and encourages consumption of fruits and vegetables.
- A community kitchen that provides educational, entrepreneurial, and food access opportunities

## Uses of Funds

- Priority will be given to projects that are purchasing equipment and infrastructure.
- Funds may be used for operational and programmatic expenses.
- These funds are not intended to be used to purchase food for distribution.
- Small, medium, and large-scale projects will be considered, and partial funds may be awarded to accommodate the most projects possible. There is no cap on the amount asked for a project; however, the goal of this program is to support multiple diverse projects with the limited funds (\$600,000) available.

## TIMELINE

## EVALUATION

## REVIEW COMMITTEE

There will be a two-step application process for the Food Systems Infrastructure Grant. Applicants will first be asked to submit a brief Letter of Intent, explaining their project idea and estimated budget. After reviewing Letters of Intent, selected applicants will be invited to submit a full application.

**Grant Opens:** Monday, May 12



## Information Session

There will be two information sessions to provide an overview of the grant opportunity and answer any questions. The information sessions will be:

- [May 13 Info Session Recording](#)
- [Thursday, May 15 at 12 p.m.](#)

## Apply Here

Click [here](#) to submit your application. **Applications must be received by 11:59 p.m. on Friday, May 30.**

## [Letter of Intent Questions](#)

## Contact Information

For questions or additional information, please email [samuel.applefield@montgomerycounty.pa.gov](mailto:samuel.applefield@montgomerycounty.pa.gov)

**Letters of Intent Due:** Friday, May 30

**Review of Letters of Intent:** June 2 – June 13

**Application Invitations:** Monday, June 16

**Applications Due:** Friday, July 11

**Applications Reviewed:** July 14 – August 1