



**AGENDA**  
**MONTGOMERY TOWNSHIP**  
**BOARD OF SUPERVISORS**  
**MONDAY, SEPTEMBER 22, 2025**  
**7:00 P.M.**

[www.montgomerytwp.org](http://www.montgomerytwp.org)

Tanya C. Bamford  
Candyce Fluehr Chimera  
Annette M. Long  
Beth A. Staab  
Audrey R. Ware-Jones

Carolyn McCreary  
Township Manager

1. Call Meeting to Order
2. Pledge of Allegiance
3. Public Comment
4. Consent Agenda:
  - Minutes of the September 8, 2025 Meeting
  - Payment of the September 22, 2025 Bills

**Presentations:**

5. Montgomery Township Baseball and Softball Association (MTBSA) Donation to the Township
6. Township Donation to the Montco Anti-Hunger Network

**Planning and Zoning:**

7. Public Hearing: Zoning Ordinance Amendment #25-350 – Accessory Dwelling Units
8. Knightsbridge 3-Lot Subdivision (LDS-25-002)
9. Review of Zoning Hearing Board Applications

**Public Safety:**

10. Approval of Listing Sales Agreement with Broker for Fire Engine and Fire Squad
11. Approval of the Purchase of Eventide Recorder

**Public Works:**

12. Approval of Emergency Pipe Work – Canterbury Drive

**Administration and Finance:**

13. Review of 2024 Annual Audit
14. Review of Capital Investment Plan
15. Wissahickon Watershed Water Quality Improvement Plan Update

**Old Business:**

16. Decision on Proposals for Fire Services Staffing Study

**New Business:**

17. Department Reports

18. Committee Liaison Reports

19. Adjournment

MONTGOMERY TOWNSHIP BOARD OF SUPERVISORS  
BOARD ACTION SUMMARY  
Item #03

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SUBJECT:	Public Comment
MEETING DATE:	September 22, 2025
BOARD LIAISON:	
INITIATED BY:	Audrey Ware-Jones, Chairwoman

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BACKGROUND:

Persons wishing to make public comment during this meeting on any items not listed on the agenda may do so at this time.

Please come forward to the microphone and state your name and address for the record.

MONTGOMERY TOWNSHIP BOARD OF SUPERVISORS

**BOARD ACTION SUMMARY**

Item #04

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SUBJECT: Consent Agenda  
MEETING DATE: September 22, 2025  
BOARD LIAISON:  
INITIATED BY:

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BACKGROUND:

**MOTION TO APPROVE THE CONSENT AGENDA AS PRESENTED for the following:**

- Minutes of the September 8, 2025 Board of Supervisors meeting
- Payment of Bills for September 22, 2025

- 1) Motion by: \_\_\_\_\_ Second by: \_\_\_\_\_
- 2) Chairwoman will ask for public comment.
- 3) Chairwoman will call for a vote.



**MINUTES OF MEETING  
MONTGOMERY TOWNSHIP BOARD OF SUPERVISORS  
SEPTEMBER 8, 2025**

**1. Call to Order:** The September 8, 2025 action meeting of the Montgomery Township Board of Supervisors was held at the Montgomery Township Municipal Building, 1001 Stump Road, Montgomeryville, PA. Chairwoman Audrey R. Ware-Jones called the meeting to order at 7:00 p.m.

**IN ATTENDANCE:**

Chairwoman Audrey R. Ware-Jones  
Vice-Chair Annette M. Long  
Supervisor Tanya C. Bamford  
Supervisor Candyce Fluehr Chimera  
Supervisor Beth A. Staab (Arrived Item 6)  
Township Solicitor Sean Kilkenny, Esq.  
Carolyn McCreary, Township Manager

**ALSO IN ATTENDANCE:**

Police Chief William Peoples  
Fire Chief William Wiegman  
Director of Finance Blaine Bergey  
Director of Planning & Zoning, Marianne McConnell  
Favian Zendejas, Systems Administrator  
Public Information & Admin. Asst Ava Komasz  
Recording Secretary Deborah A. Rivas

**2. & 3. Pledge of Allegiance and Public Comment:** Following the Pledge of Allegiance, Ms. Ware-Jones called for public comment, and there was none.

**4. Consent Agenda:**

**MOTION:** Upon motion by Ms. Ware-Jones, seconded by Ms. Long, and unanimously carried (4-0), the minutes of the August 25, 2025 Board meeting and the payment of bills for September 8, 2025 in the amount of \$1,376,781.01 were approved as submitted.

**Recognition:**

**5. Hispanic Heritage Month:** Ms. Long announced that Hispanic Heritage Month is an annual celebration of the history and culture of the U.S. Latinx and Hispanic communities. From September 15 to October 15, this event commemorates how these communities have influenced and contributed to American society at large. Hispanic Heritage Month began as a celebratory week when it was first launched in 1968; and the desire to recognize the contribution of the Latinx community has gained momentum throughout the 1960s when the civil rights movement was at its peak, and with it came a growing awareness of the United States' multicultural identities. In 1988, President George H. W. Bush declared the 31-day period from September 15 to October 15 as National Hispanic Heritage Month.

**MOTION:** Upon motion by Ms. Ware-Jones, seconded by Ms. Long, and unanimously carried (4-0), the minutes of the August 25, 2025, Board meeting and the payment of bills for September 8, 2025, in the amount of \$1,376,781.01 were approved as submitted.

**Presentation:**

**6. Appointment and Swearing in of Police Recruit Tyler Coughlin:** Chief Peoples reported that a recruit hiring process was initiated on May 14, 2025 to fill a vacancy within the department's Patrol Division. Seventy-one applicants competed for the position of Recruit Police Officer in this hiring process. The process includes an application review, a physical agility test, two police oral review boards, and a background investigation (including a polygraph examination, neighborhood interviews, physical exam, psychological exam, drug testing, and employer interviews). Tyler Coughlin was selected as the top candidate and is before the Board this evening for consideration for appointment to the position of Recruit Police Officer. Tyler Coughlin was born and raised in Philadelphia. He graduated from Archbishop Ryan High School in 2017. Tyler began his career as a police officer when he was hired and sent to the police academy by the Philadelphia Police Department in 2022. Tyler was assigned to the 35th District where he has worked during his time with the Philadelphia Police Department. Chairwoman Ware-Jones administered the oath to Police Recruit Falgiatore.

**MOTION: Upon motion by Ms. Ware-Jones, seconded by Ms. Long and unanimously carried (5-0), the Board appointed Tyler Coughlin as a Recruit Police Officer in the Montgomery Township Police Department, effective September 8, 2025.**

**Planning and Zoning:**

**7. Waiver of Permit Fees – MTMSA:** Ms. McConnell reported that the Township received a written request dated September 2, 2025 from Shannon Drosnock, Executive Director, Montgomery Township Municipal Sewer Authority, requesting the Township consider waiving the fees for the associated permits for their Surge Tank Aeration upgrade project at the Eureka Waste Water Treatment Plant located at 1485 Lower State Road. The project includes demolishing the existing grit equipment, installing new blowers, air piping, and an aeration system with electrical and HVAC upgrades. The Board has waived permit fees for Sewer Authority projects in the past. The fees are based on the estimated cost of the proposed project and are calculated to be \$23,429.50 for the building permit, including HVAC, electric, and plumbing work.

**MOTION: Upon motion by Ms. Ware-Jones, seconded by Ms. Bamford and carried (4-1, Ms. Long voting Nay), the Board waived the fees associated with the permits for the MTMSA Surge Tank Aeration upgrade project at the Eureka Waste Water Treatment Plant.**

**Administration and Finance:**

**8. Certification of the 2026 Minimum Municipal Obligation (MMO) for the Police Pension Fund and Non-Uniform Employees' Pension Fund:**

**MOTION: Upon motion by Ms. Ware-Jones, seconded by Ms. Bamford, and unanimously carried (5-0), the Board accepted the 2026 Minimum Municipal Obligation for the Montgomery Township Police Pension Fund in the amount of \$440,694, and the 2026 Minimum Municipal Obligation for the Montgomery Township Non-Uniformed Employees' Pension Fund in the amount of \$380,342.**

**Old Business:**

**9. Review and Recommendation of Proposals for a Fire Services Study:** Ms. McCreary reported that at the August 25, 2025 Board of Supervisors public meeting, the Board discussed the merits of having a third-party independent consultant evaluate the plan brought forth by Chief Wiegman and also to review other options. It was also suggested that a comprehensive study of fire operations be conducted. Consensus of the majority was to obtain quotes with the Board voting 4 to 1 to do so and report back. Ms. McCreary stated that she reached out to three firms and explained the scope of the work to be done to help the Board arrive at a decision during the 2026 budget preparations. The firms that were contacted are Aspirant Consulting Group, LLC with a quote of \$16,500 to \$23,450 (not to exceed \$25,000) Phase 1 for a staffing study of six to eight weeks; and Center for Public Safety Management, LLC, with a quote of \$47,560 for a full study and a timeline of three to six months; and Municipal Resources, Inc. with a quote of \$25,000 plus travel and expenses for a Management letter or \$45,000 plus travel and expenses for a full study. The timing would be 60 days for a staffing study and 120 days for a full study.

Discussion followed. Ms. Bamford stated that the Chief has been helpful and thorough, but she wants an independent review and prefers Aspirant or MRI, as MRI worked with Upper Merion Township for their study. Ms. Chimera stated that she was against a study as she has spoken extensively with Chief Wiegman about the details and feels even more comfortable with the plan as members of the PA Career Fire Chiefs Association reviewed his plan, and they made recommendations which have been included, such as the SR6, noting the decline of volunteer firefighters in Pennsylvania, and the use of part-time and per-diem firefighters to fill the career staff gaps, as they can be unreliable at times. Ms. Long stated that she is against paying for studies, as the Chief has done all this work, he lives and breathes it daily, and she believes in the Chief's plan. Ms. Staab stated that we have an excellent plan, but we don't have a fresh set of eyes from other places. She spoke with the Upper Merion Township Assistant Chief. They used MRI and he felt they got a good return on their investment. She stated that it was necessary to do the due diligence, as what we don't see is what we don't know. Ms. Ware stated that she has met with consultants who did not see where a study was needed because the department was expanding, not being created from scratch. She has also reached out to others and is confident in the Chief's plan and does not see the value for a study.

Under public comment, Homer Elizardo of 119 Embassy Drive, stated that the job of a consultant is to give you options. He believes that the Center for Public Safety Management proposal gives you all the options and will give you a full master plan. The other proposals will only look at the staffing side. In the meantime, you can bring on part-time firefighters to give you relief. Mr.

Elizardo also stated that if you moved to the 24 x 48 schedule, vs. the 24 x 72, you can save \$700,000.

Ms. Bamford stated that as a supervisor, she has to make smart decisions. When she looks at the plan, there are unanswered questions, and she recognizes discrepancies. Ms. Bamford stated that an independent consultant would look at all of that with fresh eyes and a new perspective. She stated that certain calls, such as electrical calls, may not require the same response. Other expenses have not been considered, such as a ten-year plan for equipment and facilities.

Under public comment, Jeanine Hurry of 108 Tudor Drive, said that she agrees with Mr. Elizardo and in addition to his comments, she believes that a regionalization of fire safety in the area is the best approach. She asked what other departments are going through and how do we work with others. Ms. Ware-Jones responded that regionalization is not going to happen in the near future as there are too many Chiefs in their own “kitchens”. It will take an upper-level regional approach to make something like that happen.

A variety of suggestions were then made by Board members and residents, one of which was to table the discussion until the next meeting so that the Board members could review all of the proposals in detail. In addition, Ms. McCreary reminded everyone that any changes to staffing hours will require an opening of the contract, and the career firefighters are not in favor of the 24 x 48 shifts. Any contract opening will require a give and take; they will want something in return. The overall consensus was to table the discussion to the next meeting.

**MOTION: Ms. Ware-Jones made a motion to table the proposed expansion of the fire career staffing fire study proposals to the September 22, 2025 meeting. Ms. Chimera seconded the motion, which carried unanimously.**

**10. Adjournment:** Upon motion by Ms. Ware-Jones and seconded by Ms. Chimera, the meeting was adjourned at 8:37 p.m.

Respectfully submitted,

Deborah A. Rivas, Recording Secretary



Montgomery Township, PA

# Check Report

By Check Number

Date Range: 09/09/2025 - 09/22/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: POOL AP-APBNK						
MT003077	PECO Energy	09/12/2025	Regular	0.00	6,558.80	102501
MT004659	Bailey Landis	09/12/2025	Regular	0.00	25.00	102502
MT000040	Acme Uniforms For Industry	09/22/2025	Regular	0.00	434.98	102503
MT000046	Adam J. Morrow	09/22/2025	Regular	0.00	300.00	102504
MT000050	Adam Zwislewski	09/22/2025	Regular	0.00	900.00	102505
MT000132	All Traffic Solutions	09/22/2025	Regular	0.00	903.90	102506
MT000150	Alphagraphics Lansdale	09/22/2025	Regular	0.00	253.73	102507
MT000167	Amazon.com Services, Inc	09/22/2025	Regular	0.00	6,013.31	102508
MT000233	Angel G. Mejias	09/22/2025	Regular	0.00	1,100.00	102509
MT000279	Aramco, Inc.	09/22/2025	Regular	0.00	66.05	102510
MT004674	Ashley Mcinerney	09/22/2025	Regular	0.00	131.00	102511
MT004671	Ava Komasz	09/22/2025	Regular	0.00	224.15	102512
MT000467	Brandi Blusiewicz	09/22/2025	Regular	0.00	500.00	102513
MT000469	Brandon Uzdzienski	09/22/2025	Regular	0.00	200.00	102514
MT000511	Britton Industries, Inc.	09/22/2025	Regular	0.00	1,397.50	102515
MT004376	Bucks-Mont Party Rental	09/22/2025	Regular	0.00	4,977.42	102516
MT000552	C.E.S.	09/22/2025	Regular	0.00	400.81	102517
MT000580	Carl Frederick Herr	09/22/2025	Regular	0.00	200.00	102518
MT000632	CDW Government, Inc.	09/22/2025	Regular	0.00	883.68	102519
MT000637	Cenero, LLC	09/22/2025	Regular	0.00	20,220.50	102520
MT000799	Commonwealth Precast, Inc.	09/22/2025	Regular	0.00	238.00	102521
MT000917	David Boice	09/22/2025	Regular	0.00	200.00	102522
MT000999	Derek Muller	09/22/2025	Regular	0.00	205.44	102523
MT004678	Dillon Thomas Olson	09/22/2025	Regular	0.00	47,060.00	102524
MT001026	Dival Safety Equipment	09/22/2025	Regular	0.00	148.09	102525
MT004430	Edison Quarry, Inc	09/22/2025	Regular	0.00	4,582.65	102526
MT001193	EMS Educational Services Inc.	09/22/2025	Regular	0.00	120.00	102527
MT001229	Eureka Stone Quarry, Inc.	09/22/2025	Regular	0.00	507.65	102528
MT001274	Fetch Insurance Services LLC	09/22/2025	Regular	0.00	839.12	102529
MT001278	Fire Department of Montgomery	09/22/2025	Regular	0.00	234,007.34	102530
MT001287	First Student Charter Center	09/22/2025	Regular	0.00	3,236.00	102531
MT001289	Fishers Ace Hardware	09/22/2025	Regular	0.00	64.76	102532
MT001352	Galls, an Aramark Co., LLC	09/22/2025	Regular	0.00	246.67	102533
MT001460	Guidemark, Inc.	09/22/2025	Regular	0.00	8,243.75	102534
MT001473	Hajoca Corporation	09/22/2025	Regular	0.00	91.90	102535
MT001527	Herman Goldner Company, Inc.	09/22/2025	Regular	0.00	3,511.00	102536
MT001544	Holly Days Nursery, Inc.	09/22/2025	Regular	0.00	2,960.00	102537
MT001554	Horsham Car Wash	09/22/2025	Regular	0.00	24.00	102538
MT001610	Interstate Battery Systems	09/22/2025	Regular	0.00	225.95	102539
MT001643	Jacob Millevoi	09/22/2025	Regular	0.00	100.00	102540
MT001856	John Bereschak	09/22/2025	Regular	0.00	700.00	102541
MT001902	Jonathan S. Beer	09/22/2025	Regular	0.00	1,200.00	102542
MT004520	Joseph K. Egenolf Jr	09/22/2025	Regular	0.00	400.00	102543
MT004308	Justin Tohanczyn	09/22/2025	Regular	0.00	250.00	102544
MT001960	K.J. Door Services Inc.	09/22/2025	Regular	0.00	421.93	102545
MT002037	Keith Garner	09/22/2025	Regular	0.00	1,200.00	102546
MT002038	Keith Grierson	09/22/2025	Regular	0.00	100.00	102547
MT002170	Kyle W. Stump	09/22/2025	Regular	0.00	300.00	102548
MT002318	Lizell Office Furniture	09/22/2025	Regular	0.00	3,485.00	102549
MT004680	Melisa Ciechon	09/22/2025	Regular	0.00	131.00	102550
MT002609	Michael Bean	09/22/2025	Regular	0.00	600.00	102551
MT002624	Michael J. Kunzig	09/22/2025	Regular	0.00	200.00	102552
MT002628	Michael Jenkins	09/22/2025	Regular	0.00	2,133.96	102553
MT004518	Michael Sasso	09/22/2025	Regular	0.00	200.00	102554

## Check Report

Date Range: 09/09/2025 - 09/22/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
MT002636	Michael Shearer	09/22/2025	Regular	0.00	100.00	102555
MT002688	Minuteman Press	09/22/2025	Regular	0.00	900.00	102556
MT002698	MJ Earl	09/22/2025	Regular	0.00	280.00	102557
MT002727	Montco AntiHunger Network	09/22/2025	Regular	0.00	5,000.00	102558
PAYR-IAFF	Montgomery Township Professional	09/22/2025	Regular	0.00	297.07	102559
MT004138	Napa Auto Parts	09/22/2025	Regular	0.00	1,319.91	102560
MT002937	North Wales Water Authority	09/22/2025	Regular	0.00	130.07	102561
MT002957	Occupational Health Centers	09/22/2025	Regular	0.00	480.00	102562
MT002974	Omega Systems Consultants, Inc.	09/22/2025	Regular	0.00	112.67	102563
MT003005	PA DUI Association	09/22/2025	Regular	0.00	500.00	102564
MT003009	PA Turnpike Toll By Plate	09/22/2025	Regular	0.00	14.28	102565
MT003044	Patrick Kerr	09/22/2025	Regular	0.00	300.00	102566
MT003136	Petty Cash	09/22/2025	Regular	0.00	166.73	102567
MT004672	Play it Forward Sports LLC	09/22/2025	Regular	0.00	3,440.00	102568
MT003269	Primo Brands	09/22/2025	Regular	0.00	71.97	102569
MT003227	Rachel Brick	09/22/2025	Regular	0.00	600.00	102570
MT003299	Republic Services No. 320	09/22/2025	Regular	0.00	1,964.10	102571
MT003334	Richter Drafting and Office Supply Co. Inc	09/22/2025	Regular	0.00	158.46	102572
MT003359	Robert E. Little, Inc.	09/22/2025	Regular	0.00	80.88	102573
MT003365	Robert H. Grunmeier II	09/22/2025	Regular	0.00	100.00	102574
MT003436	Ryan Allison	09/22/2025	Regular	0.00	200.00	102575
MT003444	Ryan W. Irvin	09/22/2025	Regular	0.00	100.00	102576
MT003456	Safeguard Business Systems	09/22/2025	Regular	0.00	335.40	102577
MT003458	SafetyKleen Systems, Inc.	09/22/2025	Regular	0.00	105.79	102578
MT003498	Scantek	09/22/2025	Regular	0.00	44,143.08	102579
MT003533	Service Tire Truck Centers	09/22/2025	Regular	0.00	1,318.36	102580
MT003555	Shapiro Fire Protection Company	09/22/2025	Regular	0.00	236.63	102581
MT003574	Shoen Safety and Training	09/22/2025	Regular	0.00	380.00	102582
MT004621	SJ Fuel South Co Inc	09/22/2025	Regular	0.00	1,136.29	102583
MT003655	Standard Insurance Company	09/22/2025	Regular	0.00	9,585.58	102584
MT004669	TAC3 Solutions	09/22/2025	Regular	0.00	171.50	102585
MT003880	Thomson Reuters	09/22/2025	Regular	0.00	574.40	102586
MT003949	Trans Union LLC	09/22/2025	Regular	0.00	164.90	102587
MT004458	Trevor J. Bradley	09/22/2025	Regular	0.00	100.00	102588
MT003998	United Rentals (North America) Inc	09/22/2025	Regular	0.00	1,860.64	102589
MT003999	United States Police Canine	09/22/2025	Regular	0.00	40.00	102590
MT004636	Vajrapani Chintagunta	09/22/2025	Regular	0.00	135.00	102591
MT004044	Vault Health	09/22/2025	Regular	0.00	243.30	102592
MT004080	Vinay P. Setty	09/22/2025	Regular	0.00	1,050.00	102593
MT004189	William Tuttle	09/22/2025	Regular	0.00	200.00	102594
MT004223	Yi Lin	09/22/2025	Regular	0.00	510.00	102595
MT004667	Yi Pyong T & Kil S	09/22/2025	Regular	0.00	164.55	102596
MT000567	Canon Financial Services, Inc	09/18/2025	Regular	0.00	2,408.00	102597
MT000786	COMCAST	09/18/2025	Regular	0.00	34.43	102598
MT000786	COMCAST	09/18/2025	Regular	0.00	295.61	102599
MT001398	Gilmore and Associates Inc.	09/18/2025	Regular	0.00	158,744.37	102600
	**Void**	09/18/2025	Regular	0.00	0.00	102601
	**Void**	09/18/2025	Regular	0.00	0.00	102602
MT003077	PECO Energy	09/18/2025	Regular	0.00	12,842.85	102603
	**Void**	09/18/2025	Regular	0.00	0.00	102604
	**Void**	09/18/2025	Regular	0.00	0.00	102605
PAYR-PBA	Police Benevolent Association	09/11/2025	Bank Draft	0.00	1,439.00	DFT0000629
PAYR-POL PEN	U.S. Bank	09/11/2025	Bank Draft	0.00	10,638.53	DFT0000630
PAYR-PA SCDU	PA SCDU	09/11/2025	Bank Draft	0.00	715.38	DFT0000631
PAYR-401	Empower Retirement	09/11/2025	Bank Draft	0.00	18,769.13	DFT0000632
PAYR-457	Empower Retirement	09/11/2025	Bank Draft	0.00	20,153.80	DFT0000633
PAYR-PHILA	City of Philadelphia	09/11/2025	Bank Draft	0.00	338.50	DFT0000634

Check Report

Date Range: 09/09/2025 - 09/22/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
PAYR-SITW	State of Pennsylvania	09/11/2025	Bank Draft	0.00	12,466.01	DFT0000635

Bank Code POOL AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	285	101	0.00	616,721.86
Manual Checks	0	0	0.00	0.00
Voided Checks	0	4	0.00	0.00
Bank Drafts	7	7	0.00	64,520.35
EFT's	0	0	0.00	0.00
	292	112	0.00	681,242.21

**All Bank Codes Check Summary**

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	285	101	0.00	616,721.86
Manual Checks	0	0	0.00	0.00
Voided Checks	0	4	0.00	0.00
Bank Drafts	7	7	0.00	64,520.35
EFT's	0	0	0.00	0.00
	<b>292</b>	<b>112</b>	<b>0.00</b>	<b>681,242.21</b>

**Fund Summary**

Fund	Name	Period	Amount
99	Claim on Pooled Cash	9/2025	681,242.21
			<b>681,242.21</b>



MONTGOMERY TOWNSHIP BOARD OF SUPERVISORS

**BOARD ACTION SUMMARY**

Item #05

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SUBJECT:	Montgomery Township Baseball & Softball Association (MTBSA) Donation to the Township
MEETING DATE:	September 22, 2025
BOARD LIAISON:	Audrey R. Ware-Jones, Chairwoman
INITIATED BY:	Carolyn McCreary, Township Manager

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**BACKGROUND:**

Dan Amate, President of the Montgomery Township Baseball and Softball Association, contacted the Township about the recently constructed bathrooms at Rose Twig Park. Mr. Amate stated that the MTBSA board was able to set aside funds this year from player registrations to make a donation towards the cleaning and maintenance of those bathrooms. He would like to present their donation during the next Township Supervisors meeting and have the opportunity to thank the Supervisors for their support.

MONTGOMERY TOWNSHIP BOARD OF SUPERVISORS

**BOARD ACTION SUMMARY**

Item #06

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SUBJECT:	Presentation: Donation to Montco Anti-Hunger Network
MEETING DATE:	September 22, 2025
BOARD LIAISON:	Audrey R. Ware-Jones, Chairwoman
INITIATED BY:	Carolyn McCreary, Township Manager

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**BACKGROUND:**

This evening, the Board of Supervisors will present a \$5,000.00 donation to the MontCo Anti-Hunger Network. Shannon Isaacs, Executive Director, will accept the check on behalf of the organization and provide an update on the organization's services and ongoing efforts to assist communities with food insecurities.

MONTGOMERY TOWNSHIP BOARD OF SUPERVISORS

**BOARD ACTION SUMMARY**

Item #07

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SUBJECT: Public Hearing – Proposed Amendment to Zoning Ordinance #25-350  
MEETING DATE: September 22, 2025  
BOARD LIAISON: Audrey Ware-Jones, Chairwoman  
INITIATED BY: Marianne McConnell, Director of Planning & Zoning

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**BACKGROUND:**

Staff is requesting the adoption of the proposed amendment to the Montgomery Township Code, Section 230-149C, replacing provisions for “relative quarters” with provisions for “accessory family dwelling”.

The proposed ordinance amendment has been submitted and reviewed by the Montgomery County Planning Commission and Montgomery Township Planning Commission. The review letter and draft minutes are included in your packet.

The Board authorized the advertisement of this amendment during the meeting of August 25, 2025.

The proposed amendment was advertised on September 8, 2025, and September 15, 2025, as required.

**MOTION/RESOLUTION:**

**MOTION** to adopt Ordinance No. 25-350 to amend Chapter 230 of the Code of Montgomery Township as presented.

1. Motion by: \_\_\_\_\_ Second by: \_\_\_\_\_
2. Chairwoman will call for public comment.
3. Chairwoman will call for a vote.

**MONTGOMERY TOWNSHIP  
MONTGOMERY COUNTY, PENNSYLVANIA  
ORDINANCE NO. 25-350**

**AN ORDINANCE OF MONTGOMERY TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA, AMENDING THE MONTGOMERY TOWNSHIP ZONING CODE TO REPLACE PROVISIONS FOR "RELATIVE QUARTERS" WITH PROVISIONS FOR "ACCESSORY FAMILY DWELLING"; AND PROVIDING A SEVERABILITY CLAUSE, A REPEALER CLAUSE AND AN EFFECTIVE DATE;**

**WHEREAS**, Section 230-187 of the Montgomery Township Zoning Code and Section 609 of the Pennsylvania Municipalities Planning Code, 53 P.S. § 10609, authorize the Board of Supervisors of Montgomery Township to enact amendments to the Montgomery Township Zoning Code; and

**WHEREAS**, the Board of Supervisors of Montgomery Township has determined that it is in the best interests of the residents of Montgomery Township to update provisions for accessory dwelling units; and

**WHEREAS**, a public hearing was held, following public notice, for the purpose of considering this amendment to the Montgomery Township Zoning Code; and,

**WHEREAS**, the Board of Supervisors of Montgomery Township, after public hearing, pursuant to public notice, and after receipt of recommendations from the Montgomery Township Planning Commission and the Montgomery County Planning Commission, deems it appropriate and proper that the Zoning Code be amended as set forth herein and that such amendment is in accordance with the spirit and the intent of the Montgomery Township Zoning Code.

**NOW, THEREFORE**, be it, and it is hereby **ORDAINED** by the Montgomery Township Board of Supervisors, and it is hereby **ENACTED** and **ORDAINED** by authority of same as follows:

**SECTION 1.** The Zoning Code of Montgomery Township, Section 230-149.C, shall be amended to read as follows:

- C. Accessory family dwelling. One accessory dwelling unit to a single-family detached dwelling shall be permitted as a residence by family members or a family caregiver.
  - (1) Any on-lot septic system shall be recertified if the sewage flows will increase.
  - (2) The building shall maintain the appearance of a single-family detached dwelling with a single front entrance. Additional entrances may be placed on the side or rear of the structure. The dwelling units may internally share the single front entrance.
  - (3) The conversion shall not be permitted if it would require the placement of an exterior stairway on the front of the building or would require the placement of off-street parking spaces in the required front yard (other than up to three spaces in a driveway).
  - (4) Separate cooking and sanitary facilities shall be provided for each dwelling unit.
  - (5) The accessory family dwelling shall occupy no more than 25% of the total floor area of the principal residence, not including any garage.

- (6) An accessory family dwelling shall be part of the principal residence. An internal connection shall be provided between the accessory dwelling unit and the principal residence.
- (7) The required off-street parking for the principal dwelling plus one additional off-street parking space for the accessory family dwelling shall be provided.
- (8) Each accessory family dwelling shall be registered with the Township Zoning Officer, who shall keep a record of its use to ensure compliance with this chapter. A fee shall be imposed by the Township Board of Supervisors for the registration of said use, which said fee shall be fixed periodically by the Board of Supervisors by resolution. Registration of an accessory family dwelling shall expire upon conveyance of the property, at which time the new property owner may reregister said use if warranted.
- (9) The record owner of the property shall grant a deed restriction limiting such use in accordance with the foregoing provisions in favor of the Township, which agreement shall contain the following provisions:
  - (a) A description of the dimensions and location of accessory use.
  - (b) Being in a recordable document acceptable to the Township for filing with the Montgomery County Recorder of Deeds Office. All costs for the preparation and recording of the foregoing document are the responsibility of the applicant for the accessory use.
  - (c) The rental of an accessory family dwelling shall not be permitted, nor shall it be used in any way as an income property.

**SECTION 3. Severability.** If any sentence, clause, section or part of this Ordinance is for any reason found to be unconstitutional, illegal, or invalid, such unconstitutionality or invalidity shall not affect or impair any of the remaining provisions, sentences, or parts of this Ordinance. It is hereby declared to be the express intent of the Board of Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, section, or parts thereof not been included herein.

**SECTION 4. Repealer.** All Resolutions, Ordinances, or parts of Ordinances conflicting or inconsistent herewith are hereby repealed to the extent of the conflict or inconsistency.

**SECTION 5. Effective Date.** This Ordinance shall become effective immediately after adoption by the Board of Supervisors for Montgomery Township, Montgomery County, Pennsylvania.

Enacted and ordained by the Board of Supervisors for Montgomery Township, Montgomery County, Pennsylvania this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

MONTGOMERY TOWNSHIP  
BOARD OF SUPERVISORS

Attest: \_\_\_\_\_

**MONTGOMERY COUNTY  
BOARD OF COMMISSIONERS**

NEIL K. MAKHIJA, CHAIR  
JAMILA H. WINDER, VICE CHAIR  
THOMAS DIBELLO, COMMISSIONER

WWW.MONTGOMERYCOUNTYPA.GOV



**MONTGOMERY COUNTY  
PLANNING COMMISSION**

MONTGOMERY COUNTY • PO Box 311  
NORRISTOWN, PA 19404-0311

610-278-3722  
PLANNING@MONTGOMERYCOUNTYPA.GOV

SCOTT FRANCE, AICP  
EXECUTIVE DIRECTOR

August 28, 2025

Ms. Marianne McConnell, Director of Planning and Zoning  
Montgomery Township  
1001 Stump Road  
Montgomeryville, Pennsylvania 18936-9605

RE: MCPC #25-0160-001  
Plan Name: Revised Relative Quarters Ordinance  
Montgomery Township

Dear Mr. McConnell:

We have reviewed the above-referenced zoning text amendment in accordance with Section 609 of Act 247, "The Pennsylvania Municipalities Planning Code," as you requested on August 1, 2025. We forward this letter as a report of our review.

## BACKGROUND

Montgomery Township has submitted a text amendment to replace the existing Section 230-149.C, Accessory Uses, Relative Quarters of the Township Zoning Code with a more detailed version. The following topics are addressed as part of this amendment:

- On-lot septic system recertification/compliance
- Single-family detached dwelling appearance maintenance
- Exterior stairways may not be placed in front of the building nor off-street parking in the required front yard
- Separate cooking and sanitary facilities for each dwelling unit
- Space compliance within the principal residence
- Required off-street parking
- Requirement to register with the accessory family dwelling with the Township Zoning Officer
- Rentals are not permitted

## COMPREHENSIVE PLAN COMPLIANCE

Montgomery County's Comprehensive Plan, *Montco 2040: A Shared Vision*, supports Diverse Housing Choices by call for housing choices and opportunities to meet the needs of all people and allowing accessory apartments in local zoning districts, the Montgomery County Planning Commission finds accessory dwelling units, within single-family detached dwellings and in buildings that aren't attached to single family dwelling units, such as garages



and tiny homes on properties large enough to accommodate these dwellings to be consistent with the goals and objectives established in the County's comprehensive plan.

Montgomery Township's Comprehensive Plan Adopted November 14, 2022 also lists in its Housing Priorities, the "Goal: Provide diverse and affordable housing options to meet the needs of all households now and into the future." And objective goals of "1. Support the viability of existing housing stock and neighborhoods. 2. Promote quality, affordable housing. 3. Ensure that regulatory controls permit a range of housing types and densities to meet the diverse needs of current and future residents in a manner compatible with the overall character of the community. 4. Develop design guidelines and regulations to allow developers the opportunity to explore more innovative and greener designs.:

As is the case across Montgomery County we are facing the issue of an aging population, Montgomery Township's Comprehensive plan addresses this issue by noting "changes have seen a decrease in younger age groups and an increase in those aged 65 years and older. Increases in the elderly population show residents are aging in place and are likely to continue doing so. This shift should be a primary focus when it comes to planning for housing, services, and facilities to ensure they support the elderly community and allow them to age within the Township". MCPC believes that the Montgomery Township Comprehensive Plan also supports this zoning text amendment but could go even further.

## RECOMMENDATION/COMMENTS

The Montgomery County Planning Commission (MCPC) generally supports the township's zoning text amendment, however, in the course of our review we have identified the following issues that the municipality may wish to consider prior to zoning amendment adoption. Our comments are as follows:

**GENERAL:** MCPC would like to see this zoning text amendment address accessory dwelling units that are also detached from the primary dwelling unit. We note that there are no references to detached accessory dwelling units within the township's zoning text and SALDO. Yet, the township seems to recognize that with a booming aging population we need to come up with innovative ways to accommodate the housing shortage for not only our aging population but their caregivers, and a growing rental population.

## SPECIFIC ORDINANCE COMMENTS

1. MCPC recommends the addition of renters to the introductory paragraph of this ordinance.
2. We wholeheartedly agree with addressing an adequate on-lot septic system.
3. We are not sure why the text only addresses the placement of an exterior stairway on the front not being permitted when it should also address permitting the placement of side or rear exterior stairways as a safety requirement.
4. It appears that §230-149.C(5) does seem to mention allowing garage space but (6) states that an accessory family dwelling unit must be part of the principal residence with the requirement of an internal connection. This wording excludes any garage apartments or separate "in-law" suites on properties large enough to accommodate these accessory dwelling units. MCPC would like to encourage Montgomery Township to

consider allowing detached accessory dwelling units (whether it's incorporated into/above a detached garage or it's a standalone detached unit).

5. In §230-149.C(9)(c) MCPC recommends that the township consider allowing the ADU to be rented out, particularly if it's designed with an exterior entrance.
6. MCPC recommends including a definition of Accessory Family Dwelling to the Township's Zoning Code; and though it's not specified in the submission, the township could consider allowing the property owner to live in either the primary dwelling unit or the accessory unit, as long as the property owner lived on-site.

## CONCLUSION

We wish to reiterate that MCPC supports the applicant's zoning text amendment proposal contingent on the Township's approval. Please note that the recommendation contained in this report is advisory to the municipality and the municipality will make final disposition of the approval of any zoning text amendment.

Please note that the review comments and recommendations contained in this report are advisory to the municipality and final disposition for the approval of any proposal will be made by the municipality. Should the governing body adopt this proposed zoning ordinance amendment, Section 609 of the Municipalities Planning Code requires that we be sent an official copy within 30 days.

Sincerely,



Laureen G. Sendel-Grant, Principal Transportation Planner II  
[Laureen.sendel-grant@montgomerycountypa.gov](mailto:Laureen.sendel-grant@montgomerycountypa.gov) - 610-278-3734

c: Carolyn McCreary, Twp. Manager  
Mary Gambone, Twp. Project Coordinator Thomas  
Borghetti, Chrm., Twp. Planning Commission



Montgomery Township  
Planning Commission Meeting Minutes  
July 17, 2025

The meeting of the Montgomery Township Planning Commission was held at the Township Building at 7:00 p.m. on Thursday, July 17, 2025. The members of the Planning Commission in attendance included: Steve Krumenacker, Alex Rigney, Tom Borghetti, Staci Klemmer, Dave Fetzer and Rutuke Patel. Also present: Mark Plachta, Township Solicitor; Candyce Chimera, Board of Supervisors, Marianne McConnell, Director of Planning and Zoning/Zoning Officer; and Mary Gambino, Land Development & Project Coordinator.

The meeting was called to order at 7:00 p.m. by Chairman Tom Borghetti.

After The Pledge of Allegiance and Roll Call, a motion was made by Alex Rigney, and seconded by Dave Fetzer, to approve the minutes of the May 15, 2025 meeting. All in favor.

*Proposed Land Development Application Knightsbridge 3-Lot Subdivision LDS-25-002:*

Susan Rice, of STE Engineering, presented the proposed land development plan for a three-lot subdivision at Knapp Road and Sycamore Drive, stating that improvements include curbing and sidewalks on Knapp Road and Sycamore Drive, and sidewalks only along Sycamore Drive. She further stated that the revised plans will incorporate all comments of the reviewing agencies. This 3-lot subdivision is the development of lot 2 on the 107 Knapp Road 2-lot subdivision, recently approved by the Board of Supervisors with certain conditions to be fulfilled at the development of lot 2.

Stormwater management was discussed with the Commission. Rutuke Patel questioned the location of the piping between the lots. Ms. Rice explained that stormwater piping will be provided between lots two and three and seepage pits will be installed in the front of all three lots. She further stated that approval from the Montgomery County Conservation District was anticipated for the Erosion and Sedimentation Control Plan.

Traffic concerns were discussed next. Steve Krumenacker questioned the location of the driveway on lot 3 and if its location could be moved to the other side of the property to avoid the intersection with Beechwood Drive. Ms. Rice explained that the relocation was considered with the township traffic engineer, but the relocation was thought to be a less ideal location. The current location has the driveway exiting onto Sycamore Drive before the intersection with Beechwood Drive. Tom Borghetti questioned if the driveway on lot 3 will provide enough room for a turnaround so that the residents won't be backing into the street. Ms. Rice replied that an adequate area for a turnaround will be provided. Rutuke Patel questioned stop sign locations. Ms. Rice replied that there are stop signs on both Sycamore Drive and Beechwood Drive and the stop sign on Sycamore Drive will be relocated to the right of the lot 3 driveway so that traffic will stop before the driveway. She further stated that adequate sight distances will be provided, in accordance with PennDOT specifications, at

the intersections of Beechwood Drive and Sycamore Drive and Sycamore Drive and Knapp Road.

Ms. Rice then reviewed the requested waivers as follows:

1. From §92-2.C: Which requires driveways to be 50 feet from intersections:

Ms. Rice reiterated that the driveway on lot 3 will be less than 50 feet from the intersection with Beechwood Drive but the stop sign at the intersection with Beechwood Drive will be located to the right of the driveway, requiring traffic to stop before the driveway, and a turnaround area will be provided for the driveway so that the residents won't be backing into the intersection. She further stated that the driveway location for Lot 3 meets PennDOT sight distance requirements.

2. From §205-18.A(3)(a): Which requires the minimum internal diameter of storm drains to be 15 inches:

Ms. Rice stated that 12-inch pipes are proposed as a controlling element for the stormwater management design. If the seepage pits were to have 15-inch pipes, the seepage pits would have to be two or three times larger than the current design.

3. From §205-18.D(3)(f): Which requires stormwater management facilities to be designed for the greater of either the total impervious cover or the maximum impervious surface ratio permitted within the respective zoning district per the Township Zoning Ordinance:

Ms. Rice stated that the stormwater management facilities are designed for the proposed impervious coverage plus an additional 1,000 square feet for each lot, to allow for future impervious installation such as patios and pool decking.

4. From §205-81 & §82: Which requires the submission of final plans to be separate from the submission of preliminary plans.

Ms. Rice has combined the plans for preliminary and final approval.

Ms. Rice then discussed a fifth waiver request from §205-52.A(2)(c)[3]: Which requires small street trees to be provided at a ratio of two small street trees for each required street tree, at a minimum spacing of 24 feet on center:

Ms. Rice explained that small size street trees had been recommended by the township landscape consultant because larger trees will interfere with overhead wires and cabling. The plan had shown the required 8 street trees but substituting the small size trees will require 16 small street trees. She stated underground utilities, driveway locations, and stormwater drains are all within the area where street trees are to be planted. An additional 8 trees won't fit in this space but the applicant will provide as many as possible, and plant the additional required trees between lots 2 and 3 and elsewhere on the properties. Tom Borghetti suggested Ms. Rice meet with the township traffic engineer and landscape consultant to finalize the location of the required street trees. Marianne McConnell pointed out that the approval resolution for 107 Knapp Road must be adhered to with the

development of these three lots or the approval resolution for 107 Knapp Road will need to be amended. Ms. McConnell suggested that a waiver of the location of street trees, to be outside the required right-of-way location, might be an appropriate waiver request. Ms. Rice stated that she will work with the township landscape architect to ensure the conditions of the original resolution are met and will submit a revised waiver letter to address this issue, as well as a fee in lieu of curb ramp.

Upon motion by Tom Borghetti, and second by Steve Krumenacker, the proposed land development plan of Knightsbridge 3-lot subdivision was recommended for approval to the Board of Supervisors, conditioned upon satisfaction of the township consultants and staff, with waivers to be determined by the Board of Supervisors. All in favor.

*Proposed Ordinance Amendment Mobile Food Vendors 2025-349:*

Marianne McConnell presented a summary of the proposed ordinance which expands the allowable zoning districts in which mobile food vendors can be located. Currently, mobile food vendors are permitted in the RS Regional Shopping Center District and HLI II Highway Limited Industrial II District. The proposed ordinance would increase the permitted zoning districts to include all non-residential zoning districts. In addition to RS-Regional Shopping Center, and HLI II Highway Limited Industrial II Districts, the new locations would include Commercial, Shopping Center, Business Office and Professional, Limited Industrial, Expressway Corridor Preservation Overlay, and Highway Limited Industrial Districts. The proposed ordinance would also allow mobile food vendors to operate on private residential property as a caterer for a private event. Alex Rigney questioned the provision that limits operating to four-hour time blocks. Ms. McConnell replied that the operating times can be adjusted. Tom Borghetti questioned if mobile food vendors would be permitted at special events, and if ice cream trucks would be included in the provisions of the ordinance. Ms. McConnell replied that special events could be added to the proposed ordinance and that ice cream trucks would not be included since they are moving vendors and are not stationary as is a food truck. Candyce Chimera questioned the permit fee. Ms. McConnell replied that a residential permit would be \$25.00 for a 30-day period and a non-residential permit would be \$100.00 for a specified period. The permits will be for one location only. Rutuke Patel remarked that the township should advertise the new requirements for mobile food vendors. Ms. McConnell stated that the hearing will be advertised prior to consideration by the Board of Supervisors. After further discussion, it was agreed that the proposed ordinance may be too broad and an amended ordinance, limiting the zoning districts and/or lot size, and amending operating hours, would be needed.

Upon motion by Steve Krumenacker, and second by Rutuke Patel, the Planning Commission recommended that the proposed ordinance be reviewed and revised to scale back the allowable zoning districts and requirements for placement of mobile food vendors, with consideration given to operating hours. All in favor.

*Proposed Zoning Ordinance Amendment Relative Quarters 2025-350:*

Marianne McConnell presented an overview of the proposed ordinance regarding accessory family dwelling units. Some of the proposed amendments include limiting the accessory family dwelling to no more than 25% of the total floor area of the principal residence, not including the garage; recertifying on-lot septic systems if sewage flows increase; maintaining the appearance of a single-family dwelling with a single front entrance; separate cooking and sanitary facilities for each dwelling unit; allowing an accessory dwelling unit as part of the principal residence or contained within an existing accessory structure such as a garage; adding one additional off-street parking space; registering with the zoning officer; and granting deed restrictions. Ms. McConnell stated that the proposed ordinance allows for accessory dwelling units to be in an accessory structure, such as a detached garage. She asked for comment on this provision. Staci Klemmer questioned the concerns with an accessory dwelling unit being located in a detached garage. Ms. McConnell stated that it would become an enforcement concern. She further stated that the current ordinance requires an internal connection, and a detached garage would not allow a connection. Steve Krumancker questioned if Air BnBs are permitted in the township. Ms. McConnell replied that they are currently not allowed. Dave Fetzer stated that there is a big push in the country for affordable housing and more jurisdictions are allowing various types of accessory dwelling units. Steve Krumenacker stated that the proposed ordinance needs more thought and discussion.

Upon motion by Tom Borghetti, and second by Steve Krumenacker, the Planning Commission recommended that the proposed ordinance be considered by the Montgomery County Planning Commission and the Board of Supervisors, with the elimination of the provision allowing an accessory dwelling unit in an accessory structure, such as a detached garage. Further provisions for future accessory dwelling units in accessory structures can be considered in a future ordinance amendment. All in favor.

*Horsham Township Proposed Official Map Adoption:*

Ms. McConnell gave an overview of the updated Horsham Township Official Map to include the former Naval Air Station Joint Reserve Base at Willow Grove. The Pennsylvania Municipal Planning Code requires a township to notify neighboring municipalities whenever an amendment is made to an official township map. She asked the Planning Commission for any questions or concerns that can be relayed to Horsham Township prior to adoption of the official Horsham Township map amendment. Ms. McConnell stated that the Naval Air Station Joint Reserve Base at Willow Grove is to be developed as mixed use with public lands. She further stated that Horsham Township continues to work with the federal government in the development of this area. The proposed map amendment is the first step in many to follow to adopt the amended map. Steve Krumenacker stated that this would be a perfect opportunity to address affordable housing in the area.

Upon motion by Tom Borghetti, and second by Dave Fetzer, the Planning Commission requested a memo be sent to Horsham Township notifying the township of the Montgomery Township Planning Commissions' discussion of their official map amendment and

recommendation to consider affordable housing provisions. No other concerns were noted. All in favor.

There being no further business to come before the Commission, a motion was made by Alex Rigney, and seconded by Dave Fetzer, to adjourn the meeting at 8:25 p.m.

MONTGOMERY TOWNSHIP BOARD OF SUPERVISORS  
BOARD ACTION SUMMARY  
Item #08

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SUBJECT: Knightsbridge 3-Lot Subdivision Knapp Road and Sycamore Drive  
LDS-25-002  
MEETING DATE: September 22, 2025  
BOARD LIAISON: Candyce Fluehr Chimera  
INITIATED BY: Marianne McConnell, Director of Planning and Zoning

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**BACKGROUND:**

David Caracusa, of Cornerstone Premier Homes, has submitted a 3-lot subdivision plan for a 2.28-acre parcel at Knapp Road and Sycamore Drive, in the R-2 Residential District. This is lot 2 of the recently subdivided parcel at 107 Knapp Road, also submitted by David Caracusa. The proposed lots will measure between 31,209 square feet and 36,755 square feet (greater than the minimum 20,000 square feet required by the R-2 Residential zoning district). All three lots will front on Sycamore Drive, with the middle lot (lot 3) located at the intersection of Sycamore Drive and Beechwood Drive. Each lot proposes a stormwater BMP in the front corner of each respective lot to manage the increase runoff from development.

The draft resolution, prepared by the Township Solicitor, is included in your packet. Township staff and consultants have had the opportunity to review the details of the plan, and the corresponding review letters and waiver requests are also included in your packet, along with the minutes of the Planning Commission, when the application was presented and reviewed during the meeting of July 17, 2025.

If the Board chooses to grant this subdivision plan approval, they will need to do so by adopting the draft resolution prepared by the Township Solicitor with consideration given to the requested waivers.

**MOTION/RESOLUTION:**

**MOTION** to adopt Resolution No. 2025-17 approving the subdivision application, with requested waivers, submitted by Cornerstone Premier Homes.

1. Motion by: \_\_\_\_\_ Second by: \_\_\_\_\_
2. Chairwoman will call for public comment.
3. Chairwoman will call for a vote.

**RESOLUTION 2025-17**

**MONTGOMERY TOWNSHIP  
MONTGOMERY COUNTY, PENNSYLVANIA**

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**RESOLUTION FOR SUBDIVISION PLAN APPROVAL FOR  
A THREE LOT SUBDIVISION AT 902 SYCAMORE DRIVE**

**WHEREAS**, Act 247 of 1968, the Pennsylvania Municipalities Planning Code, empowers the Montgomery Township Board of Supervisors to regulate subdivisions and land developments within the Township;

**WHEREAS**, Montgomery Township desires orderly and appropriate land use and development to protect the health, safety, and welfare of residents;

**WHEREAS**, Caracausa Acquisitions, LP, d/b/a Cornerstone Premier Homes (“Applicant”) is the legal owner of a certain 2.27+/- acre, undeveloped property with a current address of 902 Sycamore Drive, Montgomery Township, Pennsylvania, being Montgomery County Parcel Number 46-00-01801-01-6, in the Township’s R-2 Residential Zoning District (“Property”);

**WHEREAS**, the Property is a portion of a property previously approved for subdivision on February 10, 2025 pursuant to Montgomery Township Resolution 2025-05;

**WHEREAS**, the Applicant proposes to subdivide the Property into three (3) lots that will front Sycamore Drive (“Project”);

**WHEREAS**, the Applicant has filed with the Township a certain preliminary/final subdivision plan for the Project prepared by STA Engineering, Inc., dated March 10, 2025, and last revised on July 18, 2025, being 13 sheets, and an accompanying Erosion & Sediment and Stormwater Management Report for the Project (collectively, the “Plan”);

**WHEREAS**, the Montgomery Township Planning Commission and Montgomery County Planning Commission have reviewed the Plan and approve of the Project;

**WHEREAS**, the Applicant now desires the Township approve the Plan pursuant to Section 508 of the Pennsylvania Municipalities Planning Code;

**NOW, THEREFORE, BE IT RESOLVED** by the Montgomery Township Board of Supervisors, that the Plan is **APPROVED** subject to the following conditions:

**A. Conditions of Plan Approval.**

1. The Applicant must ensure that the Plan, and all other associated plans submitted for the Project, address any outstanding comments and conditions in the September 12, 2025 Gilmore & Associates, Inc. Plan Review Letter (including Planning, Landscaping, Traffic, Engineering comments/conditions). Further, the Applicant shall comply with future review letters related

to the Plan revisions made in response to prior comments to the reasonable satisfaction of the Township Engineer.

2. The Applicant must comply with and address any outstanding comments in the July 10, 2025 Zoning Review Letter to the reasonable satisfaction of the Township Zoning Officer unless additional relief is obtained.
3. The Applicant must comply with and address any outstanding comments in the July 22, 2025 CKS Engineers review letter on behalf of the Montgomery Township Municipal Sewer Authority to the reasonable satisfaction of the Authority's engineer.
4. The Applicant must address the recommendations in the April 16, 2025 Montgomery County Planning Commission review letter to the reasonable satisfaction of the Township Director of Planning and Zoning.
5. A subsequent recordable final plan shall be submitted for internal Township review that addresses all Township review letter requests for further Plan details and clarifications.
6. Applicant must comply with any *applicable* requirements of the Montgomery County Conservation District, Pennsylvania Department of Environmental Protection ("PaDEP"), Pennsylvania Department of Transportation (including, but not limited to, obtaining any necessary Highway Occupancy Permits and Signal Permits required by PennDOT), United States Environmental Protection Agency, the Montgomery Township Municipal Sewer Authority ("MTMSA"), the North Wales Water Authority, or any other necessary outside agency, and obtain any necessary planning modules, approvals, or permits from such agencies, or enter into any required agreements such agencies require, before the Plan is recorded.
7. The conditions of this Resolution must be satisfied before the issuance of any building permits for the Project, unless otherwise specified herein. Further, the Applicant understands that building permits will not be issued for any future development on the lots (including future subdivided lots) until a PaDEP Sewage Planning Module has been issued, the MTMSA has issued a connection permit, and any fire hydrant(s) shown of the Plan have been installed, operable, and approved by the Township, and all fees required to be paid under this Resolution have been paid.
8. Prior to any construction on any of the new lots, Applicant (or the successor or assign of the Applicant) must complete and record all *required* easements and/or maintenance agreements or declarations, including, but not limited to: 1) a stormwater management facilities operation and maintenance agreement (requiring, in part, perpetual maintenance of all stormwater management facilities installed according to the Plan by the landowner of the Property or, if applicable and approved by the Township, the landowner(s) of the separate, subdivided lot(s) where new facilities are installed; and 2) a landscaping declaration of covenants and restrictions (requiring, in part, perpetual maintenance of all trees and plantings installed according to the Plan by the Applicant and/or, if approved by the Township, by the landowner(s) of the separate, subdivided lots where such trees/plantings are to be installed pursuant to the Plan). Both documents shall be in forms reasonably satisfactory to the



Township Engineer and Township Solicitor. The Applicant will provide all necessary legal descriptions for any necessary easements. The Applicant shall ensure that the landowners of any future subdivided lots are subject to such landscaping declarations and stormwater agreements for any installations of their respective lots.

9. Unless all Improvements (as defined below) are already addressed/secured through the subdivision approved pursuant to Resolution 2025-05, prior to commencing any development of the Project, including any permits to be issued for any construction related to buildings to be constructed on the new lots, the Applicant (or the successor or assign of the Applicant) shall execute a Land Development and Financial Security Agreement to guarantee the installation of all improvements associated with the Project (“Improvements”) on a form drafted by the Township Solicitor. Pursuant to the terms of the Resolution 2025-05, Applicant agrees to post the escrow for such deferred Improvements subject to that plan. Financial Security shall take the form of a cash escrow held by the Township, an irrevocable standby letter of credit in a form acceptable to the Township Solicitor, or a tri-party agreement in a form acceptable to the Township Solicitor. If Applicant were to post financial security in the form of a bond, the Township Solicitor shall have the unconditional right to review the bond and must approve the conditions and language of the bond. Further, the bond shall be issued by a “AAA” rate surety, or its equivalent, qualified to do business in Pennsylvania, and shall contain language stating that the bond is to be payable upon demand, absolutely, and unconditionally, and if payment is not made, that the bonding company shall be responsible for reasonable attorneys’ fees and costs that are incurred to collect on the bond, plus interest at the annual rate of twelve (12%) percent, for so long as the bond remains unpaid. A bond or letter of credit is required to automatically renew annually until the Improvements detailed on the Plans are completed, any maintenance periods have passed, and the final release is issued by the Township, subject to partial releases being permitted in accordance with Pennsylvania Municipalities Planning Code. To ensure automatic renewal, a bond or letter of credit shall include a 90-day Evergreen Clause in a form acceptable to the Township Solicitor.
10. If applicable pursuant to paragraph 8, financial security shall be posted in the amount of 110% of the total cost of the Improvements required in the above paragraph. The Applicant agrees that the Improvements shall include, but shall not be limited to, streets, parking areas, striping, drive aisles, curbs, water mains, sanitary sewer pipes, manholes and appurtenances thereto, stormwater facilities, rain gardens and appurtenances, grading, erosion and sediment controls, public lighting, required trees, shrubs, plantings and landscape buffering, monuments, pins, sidewalks, or other Improvements installed for the Project, as designated by the Township Engineer. For a period not less than 18 months after Township Engineer approval of the installed Improvements, financial security shall remain posted in the amount of 15% of the total cost of the Improvements for trees/plantings, stormwater facilities, and/or sidewalks/curbing. If the end of maintenance period for trees and other plantings is delayed due to planting schedules and, as a result, ends outside the period specified under Section 205-49 of the Township Code, the maintenance period shall be extended to comply with this requirement and the appropriate financial security shall remain with the Township for such plantings.

11. All outstanding Township fees, including review and recording costs and fees, Township Engineering fees, and Township legal fees, and any other professional fees associated with the review and approval of the application and Plan shall be paid in full before the Plan is recorded, in accordance with the Pennsylvania Municipalities Planning Code.
12. New deeds for the newly created lots on the Plan must be approved by the Township Solicitor and thereafter recorded contemporaneously with the recording of the Plans. Any easements required for the lots by the Township Engineer shall be recorded at the time the new deeds are recorded or are otherwise included in such deed(s).
13. Except for the conditions and requirements placed upon the future development as specified herein, this Resolution shall not apply in any way to any future construction or land development on the new lots. Upon any applicable construction or commencement of land development on the new lots, the Applicant will obtain any necessary Township approvals, relief, and/or permits, and pay all applicable fees, unless additional relief is obtained.
14. Prior to commencing any development of the Project, including any permits to be issued for any construction related to buildings on any of the new lots, and in addition to any applicable financial security posted for the Project, Applicant (or the successor or assign of the Applicant) shall deposit with the Township or otherwise establish a reasonable sum of monies with the Township, in an amount to be reasonably determined by the Township Engineer, as to be further described in the Land Development and Financial Security Agreement, for the reimbursement of the Township's reasonable engineering, inspection, legal, and related administrative costs and expenses related to the further reviews, inspections, and development of the Project, in accordance with the Pennsylvania Municipalities Planning Code. A seven and one-half (7.5%) charge will be applied to each monthly invoice to cover Township administration charges and costs, with such charges being deducted from the Applicant's escrow. Such fees shall not exceed those charged to the Township by such professionals rendering the applicable services related to the Plan and Project.
15. A note shall be included on the Plan prior to recording that lists any waivers granted by the Board of Supervisors.
16. A note shall be included on the Plan prior to recording that provides for the requirements of the landowners of each lot to maintain the stormwater management facilities and trees/landscaping installed on their respective lots pursuant to the Project, pursuant the agreements and covenants required under this Resolution and the Township Code.
17. All stormwater inlets and outfall structures shall be identified in accordance with the PaDEP Municipal Separate Storm Sewer Systems requirements, if required.
18. Pursuant to Section 205-116.A(2), prior to the issuance of any building permit for the Project, Applicant shall pay a fee in lieu of dedicated parkland in the amount of \$2,000 per new dwelling unit to be constructed on each lot (e.g., if a dwelling is constructed on each new lot, the fee shall be **\$6,000**).

19. Tree replacements shall be made in accordance with the Township's tree replacement standards for any tree(s) determined by the Township Engineer, in the Engineer's sole discretion, to have been removed within one (1) year of the date of the submission of the Plan to the Township.
20. The installation of any sidewalk, curbing, trees or landscaping deferred by the Township pursuant to Montgomery Township Resolution 2025-05, and still required to be installed, shall be completed within six (6) months of the recording of the Plan, but not exceeding two (2) years of the date of the recording of the plan approved pursuant to Montgomery Township Resolution 2025-05.
21. The terms and conditions of this Resolution shall run with the land and shall apply to any assignee, transferee, or other successor in interest in the Property, including each newly subdivided lot, or the development of the Project. This Resolution or a memorandum of this Resolution may be recorded against the Property by the Township, or a subdivided portion of the Property, at the Township's sole discretion, to which the then-current landowner of the Property shall be deemed to have consented to such recording. Regardless of whether this Resolution is recorded, the Township shall have the right to enforce any violations of the conditions of this Resolution as a violation of the Township's Subdivision of Land Chapter and/or pursuant to Section 616.1 of the Pennsylvania Municipalities Planning Code.
22. Applicant shall either pay a fee in lieu of installation of sidewalk/curbing in the amount of **\$8,600** prior to the Plan recording or be required to amend the plan to install the crosswalk/curbing as shown on the Sidewalk Installation Plan selected by the Board of Supervisors pursuant to Montgomery Township Resolution 2025-05.
23. If the applicable waiver below is granted, and any of the subdivided properties are initially developed in a manner that results in less than an additional 1,000 square feet of impervious coverage beyond the Plan's proposed impervious coverage, Applicant shall require the initial purchasers of such properties to sign a notice of the resulting impervious limitations as such impervious relates to stormwater management requirements for the property, including the purchaser's limitations on adding additional impervious before stormwater management requirements would apply, that shall be recorded against the property for a notice that runs with the land.

**B. Waivers.** The Applicant has requested the following waivers/deferrals from the Township Code pursuant to a written waiver request. An indication that a waiver was granted reflects that the Township has determined that the Applicant has sufficiently established that the literal enforcement of the provision waived will exact undue hardship because of peculiar conditions pertaining to the land in question, and that the waiver is not contrary to the public interest or otherwise contrary to the purpose and intent of the Township Code, as demonstrated and explained by appearances of the Applicant before the Board at public meetings and through the waiver request letter(s) submitted. A lack of indication of the decision on the waiver after the Township has executed this Resolution shall be interpreted to mean that the request was granted, unless the minutes of the associated Township meeting reflect otherwise:

1. A waiver from Section 92-2.C to allow the proposed driveway for Lot 3 to be less than 50 feet from the intersection with Beechwood Drive. The waiver is hereby:

Granted \_\_\_\_\_ Denied \_\_\_\_\_

2. A waiver from Section 205-18.A(3)(a), to allow the on-lot BMP discharge pipes to be 12 inches in diameter when the minimum requirement is 15 inches. The waiver is hereby:

Granted \_\_\_\_\_ Denied \_\_\_\_\_

3. A waiver from Section 205-18.D(3)(f) to allow the stormwater management facilities to be designed for the proposed impervious plus an additional 1,000 square feet for each lot. The waiver is hereby:

Granted \_\_\_\_\_ Denied \_\_\_\_\_

4. A waiver from Sections 205-81 and 82 to file a concurred preliminary and final plan. The waiver is hereby:

Granted \_\_\_\_\_ Denied \_\_\_\_\_

5. A waiver from Section 205-52.A(2)(c)[3] to permit the planting of small street trees spaced at locations that do not meet the spacing requirements. The waiver is hereby:

Granted \_\_\_\_\_ Denied \_\_\_\_\_

6. A waiver from Section 189-2 to permit 7 of the 16 required small street trees to be located where the drip line or root system does not fall within the ultimate right-of-way along Sycamore Avenue. The waiver is hereby:

Granted \_\_\_\_\_ Denied \_\_\_\_\_

---

**This Resolution shall bind the Applicant, and the Applicant's successors and assigns. This Resolution does not and shall not authorize the construction of improvements or buildings exceeding those shown on the Plan. Furthermore, this Resolution, and the approvals/waiver and conditions contained herein, shall be rescinded automatically and deemed denied upon Applicant's failure to accept, in writing, all conditions herein imposed within ten (10) days of receipt of this Resolution, such acceptance to be evidenced by the Applicant's signature below. The Applicant understands that accepting the Plan conditions and failing to appeal any conditions, as drafted, within thirty (30) days of the approval date set forth below shall serve as a waiver of any such right to appeal and an acceptance of all conditions that, where applicable, shall bind future owners of the Property. The Applicant agrees that the interpretation of any conditions in this Resolution, if later challenged, shall be interpreted in favor of the Township.**

---

**RESOLVED AND APPROVED** this 22nd day of September, 2025.

**ATTEST:**

**MONTGOMERY TOWNSHIP  
BOARD OF SUPERVISORS**

By: \_\_\_\_\_  
Carolyn McCreary, Township Secretary

By: \_\_\_\_\_  
Audrey R. Ware-Jones, Chair of the  
Montgomery Township Board of Supervisors

**ACCEPTANCE OF CONDITIONS:**

I, David Caracausa, being the authorized representative for the Applicant and Landowner, Caracausa Acquisitions, LP, d/b/a Cornerstone Premier Homes do hereby acknowledge and accept the approval for the Plan issued by the Montgomery Township Board of Supervisors and accept the conditions contained therein, as recited above. By assigning this Resolution, the Applicant is signifying acceptance of the conditions contained herein.

**APPLICANT: Caracausa Acquisitions, LP**

By: \_\_\_\_\_  
David Caracausa

Date: \_\_\_\_\_

**WITNESS:**

Name: \_\_\_\_\_ Date: \_\_\_\_\_



May 7, 2025

*Revised September 16, 2025*

Montgomery Township  
1001 Stump Road  
Montgomeryville, PA 18936

**Attn: Marianne McConnell, Director of Planning and Zoning**

**Subj: Knightsbridge – WAIVER REQUESTS**  
**Parcel Nos. 46-00-01801-01-6**  
**Montgomery Township, Montgomery County, PA**  
**STA Project #6474**

Dear Marianne:

With regard to the above-captioned project, and on behalf of our client, I respectfully request the following waivers from Township Ordinances as follows:

1. From §92-2.C: Which requires driveways to be 50 feet from intersections.

*A waiver is requested to allow the proposed driveway for Lot 3 to be less than 50 feet from the intersection with Beechwood Drive. The driveway for 903 Beechwood Drive, which is across Sycamore Drive is less than 50 feet from this same intersection. The proposed driveway location for Lot 3 meets PennDOT sight distance and the stop sign for the intersection is in advance of the proposed driveway location. In addition, Sycamore Drive has a low amount of traffic traveling through it.*

2. From §205-18.A(3)(a): Which requires the minimum internal diameter of storm drains to be 15 inches.

*A waiver is requested to allow the on-lot BMP discharge pipes to be 12 inches in diameter. The pipes will be owned and maintained by the property owners and will not be the responsibility of the Township. The 12-inche diameter is also a controlling element for the stormwater management design..*

3. From §205-18.D(3)(f): Which requires stormwater management facilities to be designed for the greater of either the total impervious cover or the maximum impervious surface ratio permitted within the respective zoning district per the Township Zoning Ordinance

*A waiver is requested to allow the stormwater management facilities to be designed for the proposed impervious plus an additional 1,000 SF for each lot. The development is individual lots with individual BMP's rather than a large subdivision with communal stormwater management facilities. The proposed design is a reasonable design for single lot development.*

4. From §205-81 & 82: Which requires the submission of final plans to be separate from the submission of preliminary plans.

*A waiver is requested to provide a preliminary and final plan concurrently rather than separately given the simple nature of the subdivision.*

5. From §205-52.A.(2)(c)[3]: Which require small street trees to be spaced a minimum of 24 feet on center.

*A waiver is requested to provide the required number of small street trees, but in locations that do not meet the spacing requirements. Due to the location of proposed utilities, stormwater management facilities and driveways, there is not enough space along Sycamore Drive to meet spacing requirements without conflicting with proposed improvements. Proposed improvements have been adjusted to the greatest extent possible to provide the maximum number of trees along Sycamore Drive. The location of many of the proposed improvements are dictated by the location of the existing utilities.*

6. From §189-2: Which defines a street tree as any tree with any part of its dripline or root system within the ultimate right-of-way along any public street or highway.

*A waiver is requested to allow 7 of the 16 required small street trees to be located where the dripline or root system does not fall within the ultimate right-of-way along Sycamore Avenue for the reasons stated in Waiver 5 above.*

To the best of my knowledge this is a complete list of all relief being sought by the applicant in connection with this project.

Respectfully submitted,



Susan A. Rice, P.E.  
S.T.A. Engineering, Inc.

cc: Gilmore & Associates, Inc.  
Caracausa Acquisitions LP, applicant



MONTGOMERY TOWNSHIP BOARD OF SUPERVISORS

**BOARD ACTION SUMMARY**

Item # 09

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SUBJECT: Review of Zoning Hearing Board Application  
MEETING DATE: September 22, 2025  
BOARD LIAISON: Audrey R. Ware-Jones, Chairwoman  
INITIATED BY: Marianne McConnell, Zoning Officer

---

**BACKGROUND:**

Included in your packet is a summary of the application before the Zoning Hearing Board for their October 1, 2025 meeting.

**Potential Action of the Board:**

The Board may remain neutral on the application and let the Zoning Hearing Board render a decision based on the testimony presented.

The Board may send the Solicitor's office to oppose an application. This action would require a motion, second, and vote of the Board.



## Montgomery Township Zoning Hearing Board

Meeting Date: [October 1, 2025 – 6:30 pm](#)

*The agenda for the scheduled hearing is as follows:*

1. **Application #25090008 Pijanowski Diamond Academy / 804 Bethlehem Pike ( Mall)** - The applicant is the lessee of a 5,030 square foot space within the Montgomery Mall (location # 1153). The Mall sits within the RS Regional Shopping Center District. Applicant proposes to operate a baseball and softball training facility. The applicant intends to use the space for both 1-on-1 and team instruction sessions, training and intends to install batting cages and utilize fitness equipment (jump ropes, medicine balls, kettle bells, etc.) during their instruction and training sessions.

The applicant requests a Special Exception pursuant to section 230-94(A) and (B) of the zoning ordinance to permit a baseball and softball training facility within the leased space noting it is of the same general character as the permitted uses of a fitness center and health club.

**\*\*Copies of the Application(s) and accompanying documents are on file in the Township's Planning and Zoning Department and may be seen upon request\*\***

MONTGOMERY TOWNSHIP BOARD OF SUPERVISORS

BOARD ACTION SUMMARY

Item # 10

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SUBJECT:	Approval of Listing Sales Agreement of Engine 18 & Squad 18-1
MEETING DATE:	September 22, 2025
BOARD LIAISON:	Annette M. Long
INITIATED BY:	William Wiegman, Fire Chief

---

**BACKGROUND:**

The department anticipates the arrival of two new apparatus from Pierce Manufacturing in November 2025. The new apparatus will replace a 2002 Pierce Contender Pumper (Engine 18) and a 2006 Pierce Enforcer Pumper (Squad 18-1). Fire Line Equipment, LLC, appraised Engine 18 and Squad 18-1 on 9/3/2025.

2002 Pierce Contender Pumper (Engine 18) \$40,000.00 to \$65,000.00

2006 Pierce Enforcer Pumper (Squad 18-1) \$80,000.00 to \$115,000.00

The department is requesting Board approval to contract with Fire Line Equipment, LLC, to list and sell the two apparatus. The department requests Board approval to contract with Fire Line Equipment, LLC for a 7% Listing Agreement.

**BUDGET IMPACT:**

The sale of the apparatus will positively impact the Township Budget. The department requested Board approval to enter a 7% listing and selling agreement with Fire Line Equipment, LLC.

**RECOMMENDATION:**

Staff recommends that the Board of Supervisors approve the department to enter a 7% listing and selling agreement with Fire Line Equipment, LCC, for the sale of Engine 18 & Squad 18-1.

**MOTION/RESOLUTION:**

**Motion** to approve the fire department to enter a 7% listing and selling agreement with Fire Line Equipment, LCC, for the sale of Engine 18 & Squad 18-1.

- 1) Motion by: \_\_\_\_\_ Second by: \_\_\_\_\_
- 2) Chair will call for public comment.
- 3) Chair will call for a vote.



## ADVERTISING AGREEMENT



Select Vehicle Type

**Pumper**

Your Asking Price

Fire Department Name

Fire Department of Montgomery Township

Contact Name

John Scheiter

Street Address

325 Stump Road

Address Line 2

City

North Wales

State

Pa

Zip Code

19454

Phone Number

267-446-7510

Email Address

jscheiter@montgomerytp.org

### TRUCK INFORMATION

Chassis Manufacturer

Pierce Contender

Year Manufactured

2002

Driveline

2x2

Mileage

19622/5494

Cab Style

Four Door Custom

Seating

Select

Engine Manufacturer

Cummins ISC

Engine Horsepower

350

Transmission

Automatic

Air Conditioned

Yes

Retarder

Jake Brake

### FIRE PUMP INFORMATION

Fire Pump Manufacturer

Hale

Fire Pump GPM

1500

### Discharges

Please list to the best of your ability the size and location of the discharges on your truck.

DS-Two-2.50" discharges, Two-1.75" Crosslays, Rear Discharge 2.50" , OS LDH and 2.50" , Front Bumper 1.75"

**Auxiliary Suctions**

Please list to the best of your ability the size and location of the auxiliary suctions on your truck.

DS 6" and 2.50" , OS 6"

**Booster Tank Size**

1000

**Booster Tank Material**

Poly

**Foam System**

No

**Foam System Manufacturer****Foam Tank Size****Deck Gun**

Yes

**Booster Reels**

No

**Booster Reel Qty**

Select

**BODY INFORMATION****Body Manufacturer**

Pierce

**Body Material**

Aluminum

**Body Door Style**

Locker Style

**Ground Ladder Storage**

Body External

**Compartment Trays**

Yes

**Compartment Shelves**

Yes

**WARNING LIGHTS AND SIREN****Warning Lights - Check all that apply**

Rotator



Strobe



LED

**Siren****Rear Traffic Advisor**

Yes

**Backup Camera**

No

**GENERATOR & SCENE LIGHTING****On-Board Generator**

Yes

**Generator Manufacturer**

Harrison

**Type**

Hydraulic

**Generator Rating / KW**

8kW

**Scene Lighting**

Please list the location, quantity and light wattage of your 120V & 12V scene lighting

# Various Scene Lights



Aerial Manufacturer

Aerial Placement

Select

Aerial Type

Select

Manufacturers Model #

Load Rating

Pre-Piped Waterway

Select

Waterway Rating

Remote Monitor

Select

### Aerial Options

Please list other options that are installed on your aerial device such as breathing air, scene lights, load minders, air minders, etc.

### TESTING

Pump Test Date

June 30 2025

Pump Test Result

Pass

Aerial Test Date

Aerial Test Result

Select

### TRUCK DIMENSIONS

Overall Length

Overall Height

10' 3"

Overall Width

Additional Information

Available Mid First Quarter 2026,

## LISTING & MARKETING AGREEMENT

### OWNER VERIFICATION

- ☐ Agent / Owner certifies that the information provided is accurate and shall not hold Fire Line Equipment liable for errors made to the apparatus listing in regards to the specifications of the above referenced vehicle.
- ☐ Agent / Owner certifies that they are the legal owner or authorized selling agent of the above listed apparatus

### SELECT PROGRAM

- ☐ **7% Listing Agreement** - Seller may advertise with other brokers. Fire Line Equipment, LLC agrees to advertise on it's website [www.buyfiretrucks.com](http://www.buyfiretrucks.com) and [www.firelineequipment.com](http://www.firelineequipment.com) the above described apparatus. Fire Line Equipment, LLC will refer to the Agent / Owner all inquiries regarding the listed apparatus received by Fire Line Equipment, LLC. The agent / owner agree to pay Fire Line Equipment a commission of 7% of the final agreed upon sale price. Agent / Owner agree to pay Fire Line Equipment within 10 days of the sale. Agent / owner agree to notify Fire Line Equipment, at the time of sale, as to the sale price and the name and address of the buyer. Either party may terminate this agreement at any time by notifying the other party in writing. If any sale takes place subsequent to termination, to a buyer previously referred by Fire Line Equipment, LLC, the same commission will be paid as if the agreement were still affect.

**Authorized**

**Date**

**Fire Line Equipment, LLC**

**Date**



## ADVERTISING AGREEMENT



Select Vehicle Type

**Rescue Pumper**

Your Asking Price

Fire Department Name

Fire Department of Montgomery Township

Contact Name

John Scheiter

Street Address

325 Stump Road

Address Line 2

City

North Wales

State

Pa

Zip Code

19454

Phone Number

267-446-7510

Email Address

jscheiter@montgomerytwp.org

## TRUCK INFORMATION

Chassis Manufacturer

Pierce Enforcer

Year Manufactured

2006

Driveline

2x2

Mileage

72,233/11843

Cab Style

Four Door Custom

Seating

6

Engine Manufacturer

Cummins ISL

Engine Horsepower

400

Transmission

Automatic

Air Conditioned

Yes

Retarder

Jake Brake

## FIRE PUMP INFORMATION

Fire Pump Manufacturer

Hale

Fire Pump GPM

1500

Discharges

Please list to the best of your ability the size and location of the discharges on your truck.

DS-Two 2.50" , Crosslays 2-1.75" and 2.50" , Rear Two-2.50" , OS-LDH and 2.50" , Front Bumper 1.75"



**Auxiliary Suctions**

Please list to the best of your ability the size and location of the auxiliary suctions on your truck.

DS-2.50" and 6" , OS 6"

**Booster Tank Size**

500

**Booster Tank Material**

Poly

**Foam System**

Yes

**Foam System Manufacturer**

Elkhart

**Foam Tank Size**

00

**Deck Gun**

Yes

**Booster Reels**

No

**Booster Reel Qty**

Select

**BODY INFORMATION****Body Manufacturer**

Pierce

**Body Material**

Aluminum

**Body Door Style**

Roll Up

**Ground Ladder Storage**

Body External

**Compartment Trays**

Yes

**Compartment Shelves**

Yes

**WARNING LIGHTS AND SIREN****Warning Lights - Check all that apply**

Rotator



Strobe



LED

**Siren**

Select

**Rear Traffic Advisor**

Select

**Backup Camera**

Select

**GENERATOR & SCENE LIGHTING****On-Board Generator**

Yes

**Generator Manufacturer**

Harrison

**Type**

Select

**Generator Rating / KW**

20kW

**Scene Lighting**

Please list the location, quantity and light wattage of your 120V & 12V scene lighting

Will-Burt Light Tower-4 Head, Various Scene Lights



Aerial Manufacturer

Aerial Placement

Select

Aerial Type

Select

Manufacturers Model #

Load Rating

Pre-Piped Waterway

Select

Waterway Rating

Remote Monitor

Select

### Aerial Options

Please list other options that are installed on your aerial device such as breathing air, scene lights, load minders, air minders, etc.

### TESTING

Pump Test Date

June 30, 2025

Pump Test Result

Pass

Aerial Test Date

Aerial Test Result

Select

### TRUCK DIMENSIONS

Overall Length

32' 3.25"

Overall Height

10' 5.25"

Overall Width

Additional Information

Available Mid First Quarter 2026, Yearly PM and Pump Testing



## LISTING & MARKETING AGREEMENT

### OWNER VERIFICATION

- ☐ Agent / Owner certifies that the information provided is accurate and shall not hold Fire Line Equipment liable for errors made to the apparatus listing in regards to the specifications of the above referenced vehicle.
- ☐ Agent / Owner certifies that they are the legal owner or authorized selling agent of the above listed apparatus

### SELECT PROGRAM

- ☐ **7% Listing Agreement** - Seller may advertise with other brokers. Fire Line Equipment, LLC agrees to advertise on it's website [www.buyfiretrucks.com](http://www.buyfiretrucks.com) and [www.firelineequipment.com](http://www.firelineequipment.com) the above described apparatus. Fire Line Equipment, LLC will refer to the Agent / Owner all inquiries regarding the listed apparatus received by Fire Line Equipment, LLC. The agent / owner agree to pay Fire Line Equipment a commission of 7% of the final agreed upon sale price. Agent / Owner agree to pay Fire Line Equipment within 10 days of the sale. Agent / owner agree to notify Fire Line Equipment, at the time of sale, as to the sale price and the name and address of the buyer. Either party may terminate this agreement at any time by notifying the other party in writing. If any sale takes place subsequent to termination, to a buyer previously referred by Fire Line Equipment, LLC, the same commission will be paid as if the agreement were still affect.

**Authorized**

**Date**

**Fire Line Equipment, LLC**

**Date**



Fire Line Equipment, LLC  
307 Twin Springs Court  
New Holland, PA 17557

September 9, 2025

Fire Department Montgomery Twp  
Attn: John Scheiter  
325 Stump Road  
North Wales, Pa 19454

John

This letter is a follow-up to my station visit on September 3, 2025, for an appraisal of the below listed trucks own by the fire company

Based on the current apparatus trends listed below is the estimated market value for the following:

2002 Pierce Contender Pumper (Engine 18)	\$40,000.00 to \$65,000.00
2006 Pierce Enforcer Pumper (Squad 18)	\$80,000.00 to \$115,000.00

The above estimate values are subject to change based on the used fire apparatus market.

We would be open to working with your fire company to broker the truck. There are no up-front costs to list the trucks on our website. We charge a 7% fee on the selling price of the vehicle. I would also recommend that the vehicle have a current pump test prior to being sold.

Should you or any of your members of the fire company have any questions please feel free to contact me at 717-271-4794 or email me at [rbainbridge@firelineequipment.com](mailto:rbainbridge@firelineequipment.com)

Kind Regards

Robert Bainbridge

Fire Line Equipment, LLC

Used Fire Apparatus

Your Central Pennsylvania E-ONE Dealer  
Sales - Service - Parts - Used Fire Apparatus  
Phone: 877-346-1373 Fax: 717-427-1607



MONTGOMERY TOWNSHIP BOARD OF SUPERVISORS

**BOARD ACTION SUMMARY**

Item #11

---

SUBJECT:	Request Authorization to Purchase Replacement Radio/Phone Recorder
MEETING DATE:	September 22, 2025
BOARD LIAISON:	Audrey R. Ware-Jones, Chairwoman
INITIATED BY:	William R. Peoples, Chief of Police

---

**BACKGROUND:**

The Montgomery Township Police Department refurbished the police department's Communications Center in 2012. As part of this project, the police department replaced the previous radio/phone recorder used for investigations and immediate playback capability for dispatchers. Currently, the existing radio/phone recorder is at the end of its life and is no longer supported by software or hardware. Further, the current radio/phone recorder is incompatible with our new digital township radio system. The new radio/phone recorder will not only be able to record our current dispatcher phone lines and township radio system, but it will also be able to record the county radio system.

Attached is a quote dated September 8, 2025, from Wireless Communications and Electronics, an authorized vendor under the Costars Cooperative Purchasing Program contract #012-E23-330. The total cost for the project is \$14,720.00 dollars. The equipment meets the specifications prepared by the Police Department.

**BUDGET IMPACT:**

\$14,548.00 was included in the 2025 Approved Final Budget – Police Department Capital Replacement to purchase and install the radio/phone recording system.

**RECOMMENDATION:**

It is recommended that the Board of Supervisors approve the purchase and installation of the Eventide DX740 Logger from Wireless Communications & Electronics, per the provided quote dated September 8, 2025.

**MOTION/RESOLUTION:**

**Motion** to approve the purchase and installation of the Eventide DX740 Logger from Wireless Communications & Electronics, per the provided quote dated September 8, 2025 in the amount of \$14,720.00

- 1) Motion by: \_\_\_\_\_ Second by: \_\_\_\_\_
- 2) Chairwoman will call for public comment.
- 3) Chairwoman will call for a vote.



**Developing Solutions You Can Depend On**



# Quote

Date	September 8, 2025
Valid Until	October 8, 2025
Quote#	25RM250908-21
Ship Quote	TBD

**Customer:**

Montgomery Township  
1001 Stump Road  
Montgomeryville, PA 18936

**Quote/Project Description**

**COSTARS CONTRACT#: 012-E23-330**

**VENDOR ID: 165660**

215-393-6935

Item	Description	Qty	Unit Price	Extend Total
1	Eventide DX740 Logger 8 Analog Channels w/ Quick Install Kit 8 Pack Media Works 2x2TB Raid hot swap drives 1 Year Software Warranty Included	1	\$ 14,550.00	\$ 14,550.00
2	Discount - Trade in of Existing Eventide Logger	-1	\$ 3,550.00	\$ (3,550.00)

**Special Notes and Instructions**

Terms: Net 10 days from invoice

Subtotal	\$ 11,000.00
Shipping	\$ 220.00
Installation	\$ 3,500.00
Sales Tax	\$ -
<b>Total</b>	<b>\$ 14,720.00</b>

**Thank you for your business!**

Should you have any questions concerning this quote, please contact Ron McDonald at 215-416-0395

2905 Southampton Rd, Philadelphia, PA, 19154

MONTGOMERY TOWNSHIP BOARD OF SUPERVISORS

BOARD ACTION SUMMARY

Item #12

---

SUBJECT:	Emergency Storm Sewer Pipe Replacement on Canterbury Lane
MEETING DATE:	September 22, 2025
BOARD LIAISON:	Audrey R. Ware-Jones, Chairwoman
INITIATED BY:	Greg Reiff, Public Works Director

---

BACKGROUND:

The original corrugated metal storm sewer pipe along Canterbury Lane is completely disintegrated which is causing dangerous sinkholes to form. Upon inspection, the area in question is the most severe and requires immediate repair. Gilmore & Associates, the Township Engineer, obtained three (3) quotes to make the immediate repairs due to the complexity of the pipe being located under the curb. The quotes range from \$32,065.62 to \$47,250.00. J.D. Fedele Construction Demolition, Inc. provided us with the lowest responsible quote of \$32,065.62 and their previous work in the Township was completed with a high level of satisfaction.

The balance of the storm sewer pipe replacement along Canterbury Lane will be proposed as a project by Gilmore & Associates, the Township Engineer, to be bid in both 2026 & 2027.

BUDGET IMPACT:

A total of \$50,000.00 is included in the 2025 Capital Investment Plan for MS4 Storm Water Requirements.

RECOMMENDATION:

It is recommended that the Board of Supervisors approves the emergency repairs to the section of storm sewer pipe in question to J.D. Fedele Construction Demolition, Inc. in the amount of \$32,065.62.

MOTION/RESOLUTION:

**Motion** to approve the emergency repairs to the section of storm sewer pipe on Canterbury Lane to J.D. Fedele Construction Demolition, Inc. in the amount of \$32,065.62.

- 1) Motion by: \_\_\_\_\_ Second by: \_\_\_\_\_
- 2) Chairwoman will call for public comment.
- 3) Chairwoman will call for a vote.

9/10/25, 7:47 AM

RedTeam Cost Estimate

## COST ESTIMATE

Summary by Cost Code

As of 9/10/2025

### 2080003 - Canterbury In

Manager: Joseph Fedele

#### Original Scope

Phase	Cost Code	Description	Quantity	U/M	Labor (\$)	Material (\$)	Subcontract (\$)	Equipment (\$)	Other (\$)	Total (\$)
No Phase	002	Tri Axle	24.00	Hours	0.00	0.00	3,720.00	0.00	0.00	3,720.00
No Phase	003	Hitachi ZX 160	16.00	Hours	0.00	0.00	0.00	0.00	2,320.00	2,320.00
No Phase	003	Jumping Jack	8.00	Hours	0.00	0.00	0.00	0.00	280.00	280.00
No Phase	003	Dynapac Double Drum 900	8.00	Hours	0.00	0.00	0.00	0.00	560.00	560.00
No Phase	003	SS Cat 242 Tire	24.00	Hours	0.00	0.00	0.00	0.00	2,040.00	2,040.00
No Phase	3.1	Clean Fill Dump Fees	5.00	Each	0.00	875.00	0.00	0.00	0.00	875.00
No Phase	3.1	2A Stone	55.00	Tons	0.00	880.00	0.00	0.00	0.00	880.00
No Phase	3.5	Laborer	64.00	Hours	6,272.00	0.00	0.00	0.00	0.00	6,272.00
No Phase	3.5	Operator	32.00	Hours	3,840.00	0.00	0.00	0.00	0.00	3,840.00
No Phase	3.5	Foreman with Truck	32.00	Hours	5,280.00	0.00	0.00	0.00	0.00	5,280.00
No Phase	030	Saw Cut	150.00	Linear Feet	553.50	0.00	0.00	0.00	0.00	553.50
No Phase	090	Curb 18 inch	150.00	Linear Feet	0.00	1,875.00	0.00	0.00	0.00	1,875.00
No Phase	100	25mm 4 inch es	22.00	Tons	0.00	2,464.00	0.00	0.00	0.00	2,464.00
No Phase	100	curb sealer	5.00	Gallons	95.40	36.92	0.00	0.00	0.00	133.32
No Phase	100	9.5mm 1.5 inch	8.00	Tons	0.00	972.80	0.00	0.00	0.00	972.80



9/10/25, 7:47 AM

		RedTeam Cost Estimate				
SUBTOTAL DIRECT COSTS		16,041.90	7,103.72	3,720.00	0.00	5,200.00
Indirect Costs		0.00	0.00	0.00	0.00	0.00
Indirect Cost Allocation Rates		0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL DIRECT & INDIRECT COSTS		16,041.90	7,103.72	3,720.00	0.00	5,200.00
Profit Margin						0.00

Supplemental Markups

TOTAL PRICE 32,065.62

## J.D. Fedele Construction Demolition, Inc.

Ph. 215-542-0554

Fax 215-542-5001

To:

Montgomery Township

Project

Canterbury Ln  
30" cmp replacement

Attention: Jim Dougherty

Re:

Pipe Proposal

---

### Qualifications:

- Saw cut
- Remove asphalt and dispose
- Remove curb
- Excavate and remove pipe
- Install new 30" HDPE provided by Township
- Install full depth 2a
- Dispose of all clean fill dirt
- Mortar inlet connections
- sub grade Form and install new curb between inlets
- Backfill curbs
- Touch up topsoil
- Straw rake and seed disposed grass areas
- Install new full depth asphalt as required
- Full depth trench restoration no edge milling

### Exclusions: **Hazardous Materials Asbestos, Lead, Mold, Ust's, Contaminated soils**

- 1 Unforeseen Sub-Surface conditions
- 2 Under ground storage tanks
- 3 Engineer Fees
- 4 Air testing
- 5 Temporary fencing, Barricades, facilities
- 6 Second or Third shift
- 8 Unsuitable soil Removal and Replacement
- 9 Site demolition not noted above
- 10 Engineering Fees for shoring
- 11 Shoring
- 12 Layout
- 13 Leed Requirements
- 14 Union Wages
- 15 Filling foundation Holes in Post Demolition

- 16 Utility Disconnects
- 17 Refrigerant recovery

**Total Price as Qualified**

**Thirty Two Thousand Sixty Five Dollars**  
**\$32,065.00**

If you have any questions regarding this bid you can contact me directly @ 267-372-2912

Thank you  
Joe Fedele Jr  
President



**P.O.BOX 311  
JAMISON, PA 18929**

**215-343-1830  
AHCORNELL.COM**

<b>To:</b>	Montgomery Township	<b>Contact:</b>	Brian Dusault
<b>Address:</b>	1001 Stump Rd Montgomeryville, PA 18936 USA	<b>Phone:</b>	
		<b>Fax:</b>	
<b>Project Name:</b>	Montgomery Township Emergency Pipe Repair	<b>Bid Number:</b>	
<b>Project Location:</b>	134 Canterbury Lane, Lansdale, PA	<b>Bid Date:</b>	

Item Description	Estimated Quantity	Unit	Total Price
<b>General Conditions</b>			
Mobilization/Supervision	1.00	LS	\$4,500.00
<b>Total Price for above General Conditions Items:</b>			<b>\$4,500.00</b>
<b>Storm Sewer</b>			
Demo Existing CMP And Dispose. Install HDPE - 24" Supplied By Montgomery Township.	150.00	LF	\$10,308.00
2A Full Stone Backfill - Paved Areas	66.00	TON	\$3,322.44
Remove Existing Inlet Hood And Dispose. Install New C-top Hood Supplied By Montgomery Township.	1.00	EACH	\$970.79
<b>Total Price for above Storm Sewer Items:</b>			<b>\$14,601.23</b>
<b>Concrete Curb</b>			
Concrete Curbing Removal	150.00	LF	\$1,327.50
Concrete Curb	150.00	LF	\$3,877.50
<b>Total Price for above Concrete Curb Items:</b>			<b>\$5,205.00</b>
<b>Asphalt</b>			
Sawcut Asphalt For Repair	1.00	LS	\$500.00
Asphalt Base Course 25MM - 4.5"	120.00	SY	\$8,298.00
Sweep And Tack	120.00	SY	\$468.00
Asphalt Wearing Course 9.5MM - 1.5"	120.00	SY	\$4,135.20
<b>Total Price for above Asphalt Items:</b>			<b>\$13,401.20</b>
<b>Total Bid Price:</b>			<b>\$37,707.43</b>

**Notes:**

- This proposal is valid for 30 calendar days from issuance.
- All material costs associated with the above scope of work are subject to change due to market conditions. Prices will only be locked with a signed agreement, approved submittals, and the ability to bill for stored materials.
- Asphalt material costs contained in this proposal is based on the index of the month that the proposal is dated, Asphalt material costs will be adjusted at the time of installation based on the index at that time.
- This proposal does not include any costs associated with a payment and/or performance bond, if required an additional cost will be incurred.
- Prevailing Wage, Davis Bacon, or any prescribed labor rate is not included in the above costs.

**ACCEPTED:**

The above prices, specifications and conditions are satisfactory and are hereby accepted.

**Buyer:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date of Acceptance:** \_\_\_\_\_

**CONFIRMED:**

**A.H. Cornell And Son, Inc.**

**Authorized Signature:** \_\_\_\_\_

**Estimator:** \_\_\_\_\_



Project Estimator: John W. Yoder II

Phone: 610-488-7420

Fax: 610-488-0420

Cell: 484-256-2513

E-Mail: John@Wexconinc.com

<b>To:</b>	Montgomery Township	<b>Contact:</b>	
<b>Address:</b>	1001 Stump Road	<b>Phone:</b>	
	Montgomeryville, PA 18936	<b>Fax:</b>	
<b>Project Name:</b>	Montgomery Twp Emergency Storm Work	<b>Bid Number:</b>	
<b>Project Location:</b>		<b>Bid Date:</b>	

Item #	Item Description	Estimated Quantity	Unit	Unit Price	Total Price
1	Replace 30" CMP With 24" HDPE Pipe, 2A Bedding And Backfill, Road Closure, Paving And Curb Restoration Included. All Pipe Materials Provided By Owner.	150.00	LF	\$315.00	\$47,250.00

**Total Bid Price: \$47,250.00**

**Notes:**

- EXCLUSIONS: FEES, PERMITS, BONDS, ENGINEERING LAYOUT, EROSION CONTROL, SEEDING, PREVAILING WAGE RATES, ALL PIPE MATERIALS.

<b>ACCEPTED:</b> The above prices, specifications and conditions are satisfactory and are hereby accepted.  <b>Buyer:</b> _____ <b>Signature:</b> _____ <b>Date of Acceptance:</b> _____	<b>CONFIRMED:</b> <b>WEXCON, INC.</b>  <b>Authorized Signature:</b> _____ <b>Estimator:</b> _____
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MONTGOMERY TOWNSHIP BOARD OF SUPERVISORS

**BOARD ACTION SUMMARY**

Item #13

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SUBJECT:	Review of 2024 Annual Audit and Township Operations
MEETING DATE:	September 22, 2025
BOARD LIAISON:	Audrey R. Ware-Jones, Chairwoman
INITIATED BY:	Blaine Bergey, Finance Director

---

**BACKGROUND:**

Finance Director, Blaine Bergey, will outline the 2024 Township operations.

**Montgomery Township**  
**Synopsis of 2024 Audit**

**Summary of revenue and expense activity**

	Revenue	Expense	Transfers	Net	Fund Balance @ 12/31/23	Fund Balance @ 12/31/24
<b>Governmental Funds</b>						
General *	20,764,690	14,222,975	(3,053,654)	3,488,061	5,779,557	9,267,618
Capital Reserve	668,034	5,854,913	3,405,069	(1,781,810)	10,239,415	8,457,605
Fire Protection	1,956,185	1,746,406	(199,588)	10,191	655,542	665,733
Parks & Rec	595,459	539,291	(35,469)	20,699	880,346	901,045
Street Light	155,539	118,457	(760)	36,322	345,570	381,892
Highway Aid	803,778	873,098	-	(69,320)	1,815,668	1,746,348
Environmental	160	79,802	-	(79,642)	155,919	76,277
Tree Replacement	81,389	38,651	-	42,738	395,195	437,933
Autumn Fest	9,234	74,153	-	(64,919)	55,005	(9,914)
Par & Rec Capital	62,560	-	-	62,560	353,679	416,239
Debt Service	993,726	637,209	(3,228)	353,289	80,731	434,020
<b>Combined Gov'tl Funds</b>	<b>26,090,754</b>	<b>24,184,955</b>	<b>112,370</b>	<b>2,018,169</b>	<b>20,756,627</b>	<b>22,774,796</b>
<b>Proprietary Fund</b>						
CRC	1,087,531	1,596,514	(112,370)	(621,353)	915,703	

\* General Fund revenues are significantly higher than expected due to the recognition of the remaining 2.2M of ARPA funds.

**Debt balances**

**2021A series bonds**

**Capital reserve**

Original principal	15,000,000
Balance @ 12/31/24	13,824,000
Due within one year	399,000

**2021 series bonds**

**CRC**

Original principal	7,847,000
Balance @ 12/31/24	6,915,000
Due within one year	315,000



**MONTGOMERY TOWNSHIP, PENNSYLVANIA**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
*Fiscal Year Ended December 31, 2024*

**Prepared by the Montgomery Township Finance Department**

**MONTGOMERY TOWNSHIP**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2024**

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Totals	Sewer Authority	Fire Department
<b>ASSETS</b>					
Cash and cash equivalents	\$ 20,399,318	\$ -	\$ 20,399,318	\$ 4,793,208	\$ 104,224
Investments	-	-	-	6,500,000	117,958
Taxes receivable	2,616,745	-	2,616,745	-	-
Accounts receivable	215,445	-	215,445	731,004	-
Due from other governments	5,353	-	5,353	-	-
Prepaid items	170,458	-	170,458	12,288	-
Internal balances	996,895	(996,895)	-	-	-
Net pension asset	1,087,924	-	1,087,924	-	-
Capital assets					
Property, plant and equipment, Sewer Authority	-	-	-	27,991,415	-
Depreciable capital assets	26,689,080	8,750,492	35,439,572	-	54,632
Nondepreciable capital assets	110,454,894	25,000	110,479,894	-	-
<b>TOTAL ASSETS</b>	<b>162,636,112</b>	<b>7,778,597</b>	<b>170,414,709</b>	<b>40,027,915</b>	<b>276,814</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred amount on refunding	-	66,700	66,700	-	-
Deferred outflows related to pensions	958,097	-	958,097	-	-
Deferred outflows related to OPEB	809,999	-	809,999	-	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>1,768,096</b>	<b>66,700</b>	<b>1,834,796</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>					
Accounts payable and accrued expenses	278,441	6,346	284,787	695,489	-
Accrued payroll	61,115	260	61,375	-	-
Unearned revenue	250,000	-	250,000	-	-
Long-term liabilities					
Portion due or payable within one year					
Notes payable	405,000	320,000	725,000	-	-
Compensated absences	210,013	7,988	218,001	43,110	-
Total OPEB liability	187,178	-	187,178	-	-
Portion due or payable after one year					
Notes payable	13,419,000	6,595,000	20,014,000	-	-
Total OPEB liability	3,472,696	-	3,472,696	-	-
<b>TOTAL LIABILITIES</b>	<b>18,283,443</b>	<b>6,929,594</b>	<b>25,213,037</b>	<b>738,599</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows related to pensions	583,216	-	583,216	-	-
Deferred inflows related to OPEB	1,238,680	-	1,238,680	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>1,821,896</b>	<b>-</b>	<b>1,821,896</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>					
Net investment in capital assets	124,659,006	1,927,192	126,586,198	27,991,415	54,632
Restricted					
Capital projects	8,457,605	-	8,457,605	-	-
Providing and maintaining street lights	381,892	-	381,892	-	-
Debt service	434,020	-	434,020	-	-
Park and recreation capital projects	416,239	-	416,239	-	-
Highway and street projects	1,746,348	-	1,746,348	-	-
Environmental	-	-	-	-	-
Park and recreation activities	901,045	-	901,045	-	-
Unrestricted	7,302,714	(1,011,489)	6,291,225	11,297,901	222,182
<b>TOTAL NET POSITION</b>	<b>\$ 144,298,869</b>	<b>\$ 915,703</b>	<b>\$ 145,214,572</b>	<b>\$ 39,289,316</b>	<b>\$ 276,814</b>

See accompanying notes to the basic financial statements.

**MONTGOMERY TOWNSHIP**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 2024**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
GOVERNMENTAL ACTIVITIES				
General government	\$ 3,674,792	\$ 1,229,235	\$ 2,586,828	\$ -
Public safety	10,650,956	209,681	578,677	-
Sanitation	79,802	-	-	-
Highways and streets	1,986,401	4,383	902,607	-
Culture and recreation	392,820	2,545	35,469	-
Interest on long-term debt	238,209	-	-	-
Depreciation, unallocated	1,914,227	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	18,937,207	1,445,844	4,103,581	-
BUSINESS-TYPE ACTIVITIES				
Recreation center	1,596,514	829,710	116,251	-
TOTAL PRIMARY GOVERNMENT	\$ 20,533,721	\$ 2,275,554	\$ 4,219,832	\$ -
COMPONENT UNITS				
Sewer Authority	\$ 7,860,629	\$ 6,353,379	\$ -	\$ -
Fire Department	383,524	-	388,689	-
TOTAL COMPONENT UNITS	\$ 8,244,153	\$ 6,353,379	\$ 388,689	\$ -
GENERAL REVENUES				
Taxes				
Earned income tax				
Real property tax				
Real estate transfer taxes				
Business privilege and mercantile tax				
Miscellaneous taxes				
Investment income				
Gain on sale of capital assets				
TRANSFERS				
TOTAL GENERAL REVENUES AND TRANSFERS				
CHANGE IN NET POSITION				
NET POSITION AT BEGINNING OF YEAR, AS PREVIOUSLY REPORTED				
RESTATEMENT FOR CORRECTION OF AN ERROR				
NET POSITION - BEGINNING, AS RESTATED				
NET POSITION AT END OF YEAR				

*See accompanying notes to the basic financial statements.*

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Totals	Sewer Authority	Fire Department
\$ 141,271	\$ -	\$ 141,271	\$ -	\$ -
(9,862,598)	-	(9,862,598)	-	-
(79,802)	-	(79,802)	-	-
(1,079,411)	-	(1,079,411)	-	-
(354,806)	-	(354,806)	-	-
(238,209)	-	(238,209)	-	-
<u>(1,914,227)</u>	<u>-</u>	<u>(1,914,227)</u>	<u>-</u>	<u>-</u>
(13,387,782)	-	(13,387,782)	-	-
<u>-</u>	<u>(650,553)</u>	<u>(650,553)</u>	<u>-</u>	<u>-</u>
<u>(13,387,782)</u>	<u>(650,553)</u>	<u>(14,038,335)</u>	<u>-</u>	<u>-</u>
			(1,507,250)	-
			<u>-</u>	<u>5,165</u>
			<u>(1,507,250)</u>	<u>5,165</u>
7,963,156	140,000	8,103,156	-	-
3,904,227	-	3,904,227	-	-
902,135	-	902,135	-	-
3,606,074	-	3,606,074	-	-
1,009,287	-	1,009,287	-	-
1,130,309	1,570	1,131,879	467,887	1,118
40,048	-	40,048	-	-
112,370	(112,370)	-	-	-
<u>18,667,606</u>	<u>29,200</u>	<u>18,696,806</u>	<u>467,887</u>	<u>1,118</u>
5,279,824	(621,353)	4,658,471	(1,039,363)	6,283
138,618,839	1,537,056	140,155,895	40,328,679	270,531
<u>400,206</u>	<u>-</u>	<u>400,206</u>	<u>-</u>	<u>-</u>
<u>139,019,045</u>	<u>1,537,056</u>	<u>140,556,101</u>	<u>40,328,679</u>	<u>270,531</u>
<u>\$ 144,298,869</u>	<u>\$ 915,703</u>	<u>\$ 145,214,572</u>	<u>\$ 39,289,316</u>	<u>\$ 276,814</u>

**MONTGOMERY TOWNSHIP**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2024**

	General Fund	Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 6,628,453	\$ 8,852,942	\$ 4,917,923	\$ 20,399,318
Taxes receivable	2,455,488	-	161,257	2,616,745
Accounts receivable	121,027	-	94,418	215,445
Due from other funds	1,012,259	-	-	1,012,259
Due from component units	5,353	-	-	5,353
Prepaid items	159,008	-	11,450	170,458
<b>TOTAL ASSETS</b>	<b>\$ 10,381,588</b>	<b>\$ 8,852,942</b>	<b>\$ 5,185,048</b>	<b>\$ 24,419,578</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued expenditures	\$ 54,318	\$ 145,337	\$ 46,155	\$ 245,810
Accrued payroll	271,030	-	32,729	303,759
Due to other funds	-	-	15,364	15,364
Unearned revenue	-	250,000	-	250,000
<b>TOTAL LIABILITIES</b>	<b>325,348</b>	<b>395,337</b>	<b>94,248</b>	<b>814,933</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenues				
Property taxes	14,031	-	11,914	25,945
Income taxes	774,591	-	29,313	803,904
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>788,622</b>	<b>-</b>	<b>41,227</b>	<b>829,849</b>
<b>FUND BALANCES</b>				
Nonspendable, prepaid items	159,008	-	11,450	170,458
Restricted				
Capital projects	-	8,457,605	-	8,457,605
Providing and maintaining street lights	-	-	381,892	381,892
Debt service	-	-	434,020	434,020
Park and recreation capital projects	-	-	416,239	416,239
Highway and street projects	-	-	1,746,348	1,746,348
Park and recreation activities	-	-	901,045	901,045
Committed to				
Arbor Day and shade tree commission	-	-	437,933	437,933
Fire protection capital purchases and/or infrastructure projects	-	-	665,733	665,733
Environmental	-	-	76,277	76,277
Unassigned	9,108,610	-	(21,364)	9,087,246
<b>TOTAL FUND BALANCES</b>	<b>9,267,618</b>	<b>8,457,605</b>	<b>5,049,573</b>	<b>22,774,796</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 10,381,588</b>	<b>\$ 8,852,942</b>	<b>\$ 5,185,048</b>	<b>\$ 24,419,578</b>

*See accompanying notes to the basic financial statements.*

## MONTGOMERY TOWNSHIP

### RECONCILIATION OF TOTAL GOVERNMENTAL FUNDS BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES DECEMBER 31, 2024

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TOTAL GOVERNMENTAL FUNDS BALANCES	\$ 22,774,796
-----------------------------------	---------------

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Land	14,467,503
Construction in progress	310,703
Nondepreciable infrastructure	95,676,688
Buildings and building improvements	11,381,513
Land improvements	2,472,794
Depreciable infrastructure	18,576,337
Machinery and equipment	13,874,914
Accumulated depreciation	(19,616,478)

Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the postretirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position.

Deferred outflows related to pensions	958,097
Deferred outflows related to OPEB	809,999
Deferred inflows related to pensions	(583,216)
Deferred inflows related to OPEB	(1,238,680)

Long-term liabilities that are not due and payable in the current period, and therefore, are not reported in the funds. These liabilities consist of:

Notes payable	(13,824,000)
Net pension liability	1,087,924
Total OPEB liability	(3,659,874)

Some of the Township's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are not recognized in the funds.

829,849

NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ <u>144,298,869</u>
---	-----------------------

*See accompanying notes to the basic financial statements.*

**MONTGOMERY TOWNSHIP**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2024**

	<u>General Fund</u>	<u>Capital Reserve Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>				
Taxes	\$ 15,904,317	\$ -	\$ 3,269,779	\$ 19,174,096
Licenses and permits	1,200,359	-	-	1,200,359
Fines and forfeits	90,402	-	-	90,402
Interest income, rents and royalties	376,479	516,134	237,696	1,130,309
Intergovernmental revenues	3,083,664	82,877	937,040	4,103,581
Charges for services	70,239	-	80,461	150,700
Unclassified operating revenues	39,230	21,743	133,054	194,027
<b>TOTAL REVENUES</b>	<u>20,764,690</u>	<u>620,754</u>	<u>4,658,030</u>	<u>26,043,474</u>
<b>EXPENDITURES</b>				
Current				
General government	2,890,672	903,435	-	3,794,107
Public safety	9,297,079	855,322	1,746,406	11,898,807
Public works				
Sanitation	-	-	79,802	79,802
Highways and streets	2,035,224	2,433,263	991,555	5,460,042
Culture and recreation	-	1,662,893	652,095	2,314,988
Debt service				
Principal retirement	-	-	399,000	399,000
Interest	-	-	238,209	238,209
<b>TOTAL EXPENDITURES</b>	<u>14,222,975</u>	<u>5,854,913</u>	<u>4,107,067</u>	<u>24,184,955</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>6,541,715</u>	<u>(5,234,159)</u>	<u>550,963</u>	<u>1,858,519</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	-	47,280	-	47,280
Transfers in	-	3,405,069	415,000	3,820,069
Transfers out	(3,053,654)	-	(654,045)	(3,707,699)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(3,053,654)</u>	<u>3,452,349</u>	<u>(239,045)</u>	<u>159,650</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>3,488,061</u>	<u>(1,781,810)</u>	<u>311,918</u>	<u>2,018,169</u>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS PREVIOUSLY REPORTED</b>	<u>5,779,557</u>	<u>9,839,209</u>	<u>4,737,655</u>	<u>20,356,421</u>
<b>RESTATEMENT FOR CORRECTION OF AN ERROR</b>	<u>-</u>	<u>400,206</u>	<u>-</u>	<u>400,206</u>
<b>FUND BALANCE- BEGINNING, AS RESTATED</b>	<u>5,779,557</u>	<u>10,239,415</u>	<u>4,737,655</u>	<u>20,756,627</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 9,267,618</u>	<u>\$ 8,457,605</u>	<u>\$ 5,049,573</u>	<u>\$ 22,774,796</u>

See accompanying notes to the basic financial statements.

## MONTGOMERY TOWNSHIP

### RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES YEAR ENDED DECEMBER 31, 2024

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NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 2,018,169
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation. This is the amount by which capital outlays exceeded depreciation expense in the current period.

Capital additions of land	13,182
Capital additions of construction in progress	310,703
Capital additions of buildings and building improvements	632,163
Capital additions of land improvements	1,151,032
Capital additions of depreciable infrastructure	2,878,195
Capital additions of machinery and equipment	1,213,333
Depreciation expense	(1,914,227)
	<u>4,284,381</u>

The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.

(7,232)

Because some property taxes will not be collected for several months after the Township's fiscal year ends, they are not considered as "available" revenues in the Governmental Funds. Total unavailable revenue from taxes increased by the following in the current period.

(1,789,217)

Bond and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond and other debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position.

Principal paid on notes payable	<u>399,000</u>
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Some expenses reported in the statement of activities do not require the use of current financial resources, and, therefore, are not reported as expenditures in the Governmental Funds:

Changes in compensated absences	201,172
Changes in net pension liability and related deferrals	291,501
Changes in net OPEB liability and related deferrals	(117,950)
	<u>374,723</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ <u>5,279,824</u>
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*See accompanying notes to the basic financial statements.*



**MONTGOMERY TOWNSHIP**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUND**  
**DECEMBER 31, 2024**

	<u>Recreation Center Fund</u>
ASSETS	
NONCURRENT ASSETS	
Construction in progress	\$ 25,000
Building and building improvements	10,832,609
Machinery and equipment	1,312,924
Less accumulated depreciation	<u>(3,395,041)</u>
TOTAL NONCURRENT ASSETS	<u>8,775,492</u>
TOTAL ASSETS	<u>8,775,492</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding	<u>66,700</u>
LIABILITIES AND NET POSITION	
CURRENT LIABILITIES	
Accounts payable	3,213
Accrued payroll	3,393
Due to other funds	996,895
Bonds payable, current	320,000
Compensated absences, current	<u>7,988</u>
TOTAL CURRENT LIABILITIES	<u>1,331,489</u>
NONCURRENT LIABILITIES	
Bonds payable	<u>6,595,000</u>
TOTAL LIABILITIES	<u>7,926,489</u>
NET POSITION	
Net investment in capital assets	1,927,192
Unrestricted	<u>(1,011,489)</u>
TOTAL NET POSITION	<u>\$ 915,703</u>

*See accompanying notes to the basic financial statements.*

**MONTGOMERY TOWNSHIP**  
**STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**  
**PROPRIETARY FUND**  
**YEAR ENDED DECEMBER 31, 2024**

	<u>Recreation Center Fund</u>
OPERATING REVENUES	
Taxes	\$ 140,000
Charges for services	<u>829,710</u>
TOTAL OPERATING REVENUES	<u>969,710</u>
OPERATING EXPENSES	
General operating expenses	427,368
Salaries and benefits	728,009
Depreciation	<u>334,203</u>
TOTAL OPERATING EXPENSES	<u>1,489,580</u>
OPERATING LOSS	(519,870)
NONOPERATING REVENUES (EXPENSES)	
Operating grants and contributions	116,251
Interest earned	1,570
Interest expense	<u>(106,934)</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>10,887</u>
LOSS BEFORE TRANSFERS	(508,983)
TRANSFERS IN	418,228
TRANSFERS OUT	<u>(530,598)</u>
CHANGE IN NET POSITION	(621,353)
NET POSITION AT BEGINNING OF YEAR	<u>1,537,056</u>
NET POSITION AT END OF YEAR	<u>\$ 915,703</u>

*See accompanying notes to the basic financial statements.*

**MONTGOMERY TOWNSHIP**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUND**  
**YEAR ENDED DECEMBER 31, 2024**

	<u>Recreation Center Fund</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from customers	\$ 1,696,808
Payments to employees for services	(738,518)
Payments to suppliers for goods and services	(464,548)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>493,742</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Transfers from other funds	<u>(112,370)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Operating grants and contributions	116,251
Acquisition and construction of capital assets	(80,965)
Principal paid on debt	(315,000)
Interest paid on debt	(103,228)
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING         ACTIVITIES</b>	<u>(382,942)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest earned	<u>1,570</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	-
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>-</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u>\$ -</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES</b>	
Operating loss	\$ (519,870)
Adjustments to reconcile operating loss to net cash provided by operating activities	
Depreciation	334,203
Increase (decrease) in	
Accounts payable	(37,180)
Accrued payroll	(10,820)
Due from/to other funds	727,098
Compensated absences	311
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 493,742</u>

*See accompanying notes to the basic financial statements.*

**MONTGOMERY TOWNSHIP**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2024**

	Pension Trust Funds	Custodial Fund
<b>ASSETS</b>		
Cash	\$ 165,003	\$ 3,524,645
Investments, mutual funds		
Equity	29,105,448	-
Fixed income	6,423,683	-
Balanced	2,726,300	-
Accrued interest receivable	1,853	-
<b>TOTAL ASSETS</b>	<b>38,422,287</b>	<b>3,524,645</b>
<b>NET POSITION</b>		
Net position restricted for pensions	38,422,287	-
Net position restricted for developer escrow activities	-	3,524,645
<b>TOTAL NET POSITION</b>	<b>\$ 38,422,287</b>	<b>\$ 3,524,645</b>

*See accompanying notes to the basic financial statements.*

**MONTGOMERY TOWNSHIP****STATEMENT OF CHANGES IN FIDUCIARY NET POSITION****FIDUCIARY FUNDS****YEAR ENDED DECEMBER 31, 2024**

	<u>Pension Trust Funds</u>	<u>Custodial Fund</u>
ADDITIONS		
Contributions		
Plan member contributions	\$ 405,917	\$ -
Employer contributions	103,332	-
Other contributions, Commonwealth of Pennsylvania	600,452	-
Developers	-	2,315,484
TOTAL CONTRIBUTIONS	<u>1,109,701</u>	<u>2,315,484</u>
Investment earnings		
Interest income	1,346,247	-
Gain on investments	2,969,468	-
Investment expenses	(54,841)	-
INVESTMENT EARNINGS, net	<u>4,260,874</u>	<u>-</u>
TOTAL ADDITIONS	<u>5,370,575</u>	<u>2,315,484</u>
DEDUCTIONS		
Employee benefit payments	2,226,525	-
Payments to developers	-	3,056,841
TOTAL DEDUCTIONS	<u>2,226,525</u>	<u>3,056,841</u>
CHANGE IN NET POSITION	3,144,050	(741,357)
NET POSITION AT BEGINNING OF YEAR	<u>35,278,237</u>	<u>4,266,002</u>
NET POSITION AT END OF YEAR	<u>\$ 38,422,287</u>	<u>\$ 3,524,645</u>

*See accompanying notes to the basic financial statements.*

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Montgomery Township (the "Township"), located in Montgomery County, Pennsylvania, was organized in 1714. The Township is classified as a "Township of the Second Class" under the laws of the Commonwealth of Pennsylvania and provides the following services as authorized by its charter: public safety, highways and streets, culture and recreation, public improvements, planning and zoning and general and administrative services.

The basic financial statements of the Township have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Township's accounting policies are described below.

**Reporting Entity**

The Township is governed by an elected five-member Board of Supervisors. As required by GAAP, the Township, for financial reporting purposes, includes all the funds relevant to the operations of the Township. Management, in determining what potential component units should be included for financial reporting purposes, considers financial accountability and the nature and significance of the relationship. Fiscal accountability, the most significant of all criteria, refers to conditions of financial interdependency between two units, including budgetary adoption, taxing authority, responsibility for debt and control over or responsibility for financial management.

Based on the aforementioned criteria, the Township's component units are the Montgomery Township Municipal Sewer Authority (the "Sewer Authority"), the Fire Department of Montgomery Township (the "Fire Department"), the Police Pension Plan (the "Police Pension") and the Non-Uniform Employee Pension Plan (the "Non-Uniform Pension"). The Sewer Authority and the Fire Department have been reported as discretely presented component units in a separate column in the financial statements to emphasize that they are legally separate from the Township. The Police Pension and the Non-Uniform Pension are fiduciary component units because they are, in substance, part of the primary government's operations, even though they are legally separate entities.

**Montgomery Township Municipal Sewer Authority** - The Sewer Authority is a public corporation organized in 1965 by the Board of Montgomery Township in accordance with the Municipality Authorities Act of 1945. The Sewer Authority is a lease-back and operating authority, the purpose of which is to borrow money to finance the construction or acquisition of sewer facilities and operate a sewer system. The facilities are subject to a lease-back arrangement between the Township and the Sewer Authority.

The Sewer Authority is governed by a five-member board appointed by the Township's Board of Supervisors.

The Sewer Authority's governing board is responsible for decisions made in the operation of the Sewer Authority. The Township, however, is responsible for funding any deficit which may arise in the operation of the Sewer Authority. The Township also is required to review and approve the Sewer Authority's annual operating budget and any amendment thereto.

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

---

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Sewer Authority financial statements have been prepared on the accrual basis of accounting. Separately issued financial statements of the Sewer Authority may be obtained at the Township's administrative office.

***Fire Department of Montgomery Township*** - The Fire Department provides firefighting and rescue services to the residents and businesses of Montgomery Township, Pennsylvania. The Fire Department was formed as a nonprofit corporation in 2003.

The governing body of the Fire Department is the Executive Board, which is comprised of eight members elected by the active members of the Fire Department.

In 2003, the Fire Department entered into a Fire Services Agreement with Montgomery Township. As part of this agreement, the Fire Department will prepare an annual budget. This budget will be reviewed with the Director of Fire Services, a Montgomery Township employee. The Director must approve purchases in excess of \$1,000. In addition, the Township provides the use of two fire stations and equipment.

The Fire Department financial statements have been prepared on the accrual basis of accounting. Separately issued financial statements of the Fire Department may be obtained at the Township's administrative office.

***Police Pension Fund*** - The Police Pension Plan is a single employer defined benefit pension plan that provides pensions for all regular, full-time sworn police officers. Although the plan is a separate legal entity it is reported as if it is part of the government as it is governed by a board comprised of members appointed by the Board of supervisors of the Township and the Township is responsible for funding the plan. The plan is reported as a fiduciary fund and does not issue separate financial statements.

***Non-Uniform Pension Fund*** - The Police Pension Plan is a single employer defined contribution pension plan that provides pension benefits for its full-time, non-uniform employees and its part-time, non-uniform employees working initially at least 1,000 hours per year. Although the plan is a separate legal entity it is reported as if it is part of the government as it is governed by a board comprised of members appointed by the Board of supervisors of the Township and the Township is responsible for funding the plan. The plan is reported as a fiduciary fund and does not issue separate financial statements.

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Fund Accounting**

The Township uses fund accounting to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain Township functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Township are grouped into the categories governmental, proprietary and fiduciary.

The Township reports the following major Governmental Funds:

**General Fund** - The General Fund is the general operating fund of the Township. It is used to account for all financial resources except those required to be accounted for in another fund.

**Capital Reserve Fund** - The Capital Reserve Fund is used to account for financial resources to be used for the acquisition or construction of major capital projects.

The Township reports the following major Proprietary Fund:

**Recreation Center Fund** - The Recreation Center Fund is used to account for the Township's Community & Recreation Center, which will provide recreational activities for the residents of the Township.

Additionally, the Township reports the following fund types:

**Special Revenue Funds (Nonmajor)** - The Special Revenue Funds are used to account for proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The Township's nonmajor Special Revenue Funds include the Fire Protection Fund, Park and Recreation Fund, Street Light Fund, Highway Aid Fund, Environmental Fund, Replacement Tree Fund, and Autumn Festival Fund.

**Capital Projects Funds (Nonmajor)** - The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital projects. The Township's nonmajor Capital Projects Funds include the Park and Recreation Capital Fund and the Restoration Fund.

**Debt Service Fund (Nonmajor)** - The Debt Service Fund is used to account for the accumulation of resources for and payment of general long-term debt principal, interest, and related costs.



**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Fiduciary Fund Types***

**Pension Trust Funds** - The Pension Trust Funds are used to account for financial resources restricted solely for Police and Non-Uniformed Employee Pension Plans.

**Custodial Fund** - The Township's custodial fund accounts for monies held by the Township for developer escrow deposits which meet the criteria to be reported as a custodial fund as the developers are the ultimate beneficiaries of the escrow deposits rather than the Township's own benefit.

Amounts reported as *program revenues* include: (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary Funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a Proprietary Fund's principal ongoing operations. The principal operating revenues of the Recreation Center Fund are charges to customers for sales and services. Operating expenses include the cost of sales and services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**Basis of Presentation and Accounting**

**Government-Wide Financial Statements** - The statement of net position and the statement of activities display information about the Township as a whole. These statements include the financial activities of the primary government, except for fiduciary activities. The statements distinguish between those activities of the Township that are governmental and those that are considered business-type activities.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the Proprietary Funds financial statements but differs from the manner in which Governmental Funds financial statements are prepared. Governmental Funds financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for Governmental Funds. 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.

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each discretely presented component unit of the Township and for each function or program of the Township's governmental activities and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function.

Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the Township, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the Township.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements, although interfund services provided and used are not eliminated in the process of consolidation.

**Fund Financial Statements** - Fund financial statements report detailed information about the Township. The focus of Governmental Funds financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor Governmental Funds are aggregated and presented in a single column (Other Governmental Funds). Fiduciary Funds are reported by fund type.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Governmental Funds are accounted for 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. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Township considers revenues to be available if they are collected within 60 days of the end of the fiscal period. Major revenues susceptible to accrual are taxes. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures and claims and judgments are recorded only when payment is due. The financial statements for Governmental Funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures, and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

The Township's Proprietary Fund, Fiduciary Funds, and discretely presented component are presented on the accrual basis of accounting, whereby revenues are recognized in the period earned and expenses are recognized when incurred. The Fiduciary funds use the economic resources measurement focus.

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

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Encumbrance Accounting**

Encumbrance accounting, under which purchase orders and other commitments for expenditures are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in all funds for which budgets are prepared. Encumbrances do not constitute expenditures or liabilities under accounting principles generally accepted in the United States of America.

**Cash and Cash Equivalents**

The cash of individual funds other than the component units is combined to form a pool of cash and cash equivalents. Each fund type's portion of the pool is included on the balance sheet as "cash and cash equivalents" under each fund type's caption. The deposits and investments of the Pension Trust Funds are held separately from those of other Township funds.

Cash and cash equivalents include cash on hand and in banks and investments in short-term highly liquid investments with original maturities of less than 90 days.

**Investments, Township**

Statutes authorize the Township to invest in: 1) obligations, participations, and other instruments of any Federal agency, 2) repurchase agreements with respect to U.S. Treasury bills or obligations, 3) negotiable certificates of deposit, 4) bankers' acceptances, 5) commercial paper, 6) shares of an investment company registered under the Investment Company Act of 1940 whose shares are registered under the Securities Act of 1933, and 7) savings or demand deposits. The specific conditions under which the Township may invest in these categories are detailed in Pennsylvania Act No. 53 of 1973, as amended by Pennsylvania Act No. 10 of 2016. Investments are stated at fair value except for certificates of deposit which are stated at amortized cost.

The Township has adopted GASB Statement No. 72, Fair Value Measurement and Application. In accordance with this Statements, investments in marketable securities with readily determinable fair value and all investments in debt securities are reported at their fair values.

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Deposits and Investments, Sewer Authority**

State law allows the Authority to invest in obligations of the United States of America, the Commonwealth of Pennsylvania, or any agency or instrumentality of either, which are secured by the full faith and credit of such entity. The law also allows for the Authority to invest in certificates of deposit of banks, savings and loans, and savings banks both within and outside the Commonwealth of Pennsylvania, provided such amounts are insured by the Federal Deposit Insurance Corporation (FDIC) or other like insurance, and that deposits in excess of such insurance are collateralized by the depository. The state also imposes limitations with respect to the amount of investment in certificates of deposit to the extent that such deposits may not exceed 20% of a bank's total capital surplus or 20% of a savings and loans or savings bank's assets, net of its liabilities. The Authority may also invest in shares of registered investment companies, provided that investments of the Authority are authorized investments, as noted above.

The Sewer Authority's investments are reported at fair value, determined by quoted market values.

**Capital Assets**

Capital assets, which include property, plant, equipment, and certain limited infrastructure assets, are reported in the applicable governmental or discretely presented component units columns in the government-wide financial statements and business-type activities are reported as noncurrent assets on the proprietary fund financial statements. The Township defines capital assets as assets with an initial, individual cost equal to or greater than \$5,000. Such assets are recorded at historical cost or estimated historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value.

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

Property, plant, equipment, and certain limited infrastructure assets are depreciated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings and building improvements	10-40
Land improvements	10-75
Infrastructure	10-30
Machinery and equipment	3-25

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Infrastructure**

GASB Statement No. 34 requires the inclusion of infrastructure capital assets in local governments' basic financial statements. The Township has included the value of all infrastructure in its basic financial statements for December 31, 2024.

The Township defines infrastructure as the basic physical assets, including roads, bridges, sidewalks, drainage systems, and traffic signals, used by the Township in the conduct of its business. The Township will depreciate its infrastructure over the estimated useful life of the assets using the straight-line method of depreciation, except for its roads.

The Township has elected to use the modified approach as defined by GASB Statement No. 34 for reporting of its roads. The Township performed a physical assessment of the condition of the roads as of December 31, 2024. This condition assessment will be performed every three years.

**Sewer Revenues and Accounts Receivable**

Charges for services are recognized when earned. All residential and commercial customers are billed quarterly based on usage. An estimated amount has been recorded for services rendered but not yet billed as of the close of the fiscal year.

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net 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 assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Township has three items that qualify for reporting in this category. The deferred outflow of resources related to pensions is reported in the government-wide statement of net position and is the result of changes in plan assumptions and difference between projected and actual investment earnings. The deferred outflow of resources related to OPEB is reported in the government-wide statement of net position and is the result of the difference between expected and actual experience, changes in plan assumptions and contributions subsequent to the measurement date. The deferred charge on refunding is reported in the government-wide and proprietary fund statements of net position and results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

In addition to liabilities, the statement of net 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 assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Township has three items which qualify for reporting in this category. Unavailable revenue, which arises only under a modified accrual basis of accounting, is reported only in the Governmental Funds balance sheet. The Governmental Funds report unavailable revenues from property taxes and income taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The deferred inflow of resources related to pensions is reported in the government-wide statement of net position and is the result of differences between expected and actual experience of the pension plan. The deferred inflow of resources related to OPEB is reported in the government-wide statement of net position and is the result of differences between expected and actual experience of the OPEB plan and changes in plan assumptions.

**Compensated Absences**

Township employees accumulate vacation leave hours for subsequent use or for payment upon termination, death, or retirement. Earned vacation pay to a maximum of 80 hours for nonuniform employees and 84 hours for uniform employees may be paid upon termination of employment, death, or retirement.

**Real Estate Property Tax**

Property taxes are levied on March 1 based upon the assessed value of property listed on the previous January 1. Assessed values are an approximation of market value.

Property taxes are payable under the following terms: 2% discount March 1 through May 1, face amount May 2 through July 1 and a 10% penalty after July 1. Unpaid taxes are lienied in February of the subsequent year.

**Tax Collection**

The Real Estate Tax Collector, who is responsible for collecting real estate taxes on behalf of the Township, Montgomery County, and the North Penn School District, is an elected official. The Township, in accordance with state law, regards the Tax Collector's office as a separate entity, and only activity as it relates to the Township is recorded in the financial statements.

**Net Position Flow Assumption**

Sometimes the Township will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and Proprietary Fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Township's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

**MONTGOMERY TOWNSHIP**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024

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**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Fund Balance**

The Township has implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on the Township's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- ***Nonspendable Fund Balance*** - Amounts that are not in spendable form (such as inventory) or are required to be maintained intact.
- ***Restricted Fund Balance*** - Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions or by enabling legislation.
- ***Committed Fund Balance*** - Amounts constrained to specific purposes by the Township itself, using its highest level of decision-making authority (the Board of Supervisors). To be reported as committed, amounts cannot be used for any other purpose unless the Township takes the same highest-level action to remove or change the constraint.
- ***Assigned Fund Balance*** - Amounts the Township intends to use for a specific purpose. Intent can be expressed by the Board of Supervisors or by an official or body to which the Board of Supervisors delegates the authority. The Board of Supervisors has not delegated this authority.
- ***Unassigned Fund Balance*** - Amounts available for any purpose. Positive amounts are reported only in the General Fund.

The Board of Supervisors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. Assigned fund balance is intended to be used by the Township for specific purposes but does not meet the criteria to be classified as restricted or committed.

The Township will typically use 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.

**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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE B - DEPOSITS AND INVESTMENTS**

**Deposits**

***Custodial Credit Risk*** - Custodial credit risk is the risk that, in the event of a bank failure, the Township's deposits may not be returned to it. The Township follows state statute as it relates to custodial credit risk. Pennsylvania statutes provide for investment of Governmental and Proprietary Funds resources 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. In addition to the investments authorized for Governmental and Proprietary Funds, Fiduciary Fund investments also may be made in corporate stocks and bonds, real estate, and other investments consistent with sound business practice.

As of December 31, 2024, \$24,535,373 of the Township's bank balance of \$24,785,373 was exposed to custodial credit risk as follows:

Uninsured and collateralized with securities held by the pledging bank's trust department not in the Township's name

Township governmental activities	\$ 20,777,350
Township proprietary activities	\$ -
Pension trust funds	\$ 168,061
Escrow custodial activities	\$ 3,589,962

As of December 31, 2024, the following amounts of the component units were exposed to custodial credit risk.

**Sewer Authority** - At December 31, 2024, the Sewer Authority's bank balance was \$5,503,974. Of that bank balance, \$250,000 was covered by federal depository insurance and \$2,575,838 was invested in externally pooled investments, which are not subject to credit risk. Any balances exceeding depository insurance are exposed to custodial credit risk as uninsured and collateralized with securities held by the pledging institution's trust department or agent, but not in the Authority's name.

**Fire Department** - At December 31, 2024, the bank deposits of the Fire Department were fully insured and not exposed to custodial credit risk.

**Investments**

The Township categorizes its fair value measurements within the fair value hierarchy established by 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 those that lack significant observable inputs.



**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE B - DEPOSITS AND INVESTMENTS**

As of December 31, 2024, the Township had the following investments, maturities, and fair value inputs:

Investment Type	Amortized Cost	Fair Value	Level 1 Inputs	Investment Maturities	
				Less Than One Year	1 to 5 Years
PENSION ACTIVITIES					
Equity mutual funds	\$ -	\$ 29,105,448	\$ 29,105,448	\$ 29,105,448	\$ -
Fixed income mutual funds	-	6,423,683	6,423,683	6,423,683	-
Balanced mutual funds	-	2,726,300	2,726,300	2,726,300	-
	<u>\$ -</u>	<u>\$ 38,255,431</u>	<u>\$ 38,255,431</u>	<u>\$ 38,255,431</u>	<u>\$ -</u>

As of December 31, 2024, the Sewer Authority had the following investments and maturities:

Investment Type	Fair Value Level 2	Investment Maturities	
		Less Than One Year	1 to 5 Years
Certificates of deposit	\$ 8,550,000	\$ -	\$ 8,550,000

As of December 31, 2024, the Fire Department had \$117,958 invested in annuities, which is a Level 2 investment. This investment has a determinable cash surrender value that is the investments fair value.

**Interest Rate Risk** - The Township 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.

**Credit Risk** - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill their obligations. The Township limits the type of investments permitted as defined in the Township code. Permitted investments are defined in Note A. When making investments, the Township can combine monies from more than one fund under the Township's control for the purpose of a single investment and join with other political subdivisions in the purchase of a single investment.

The Township's investment policy does not further limit its investment choices.

**Concentration of Credit Risk** - No investment in any one issuer is in excess of 5% of the Township's total investments.

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE C - CAPITAL ASSETS**

A summary of changes in capital assets is as follows:

	Balance January 1, 2024	Additions	Deletions	Balance December 31, 2024
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital assets not being depreciated				
Land	\$ 14,454,321	\$ 13,182	\$ -	\$ 14,467,503
Infrastructure	95,676,688	-	-	95,676,688
Construction in progress	-	310,703	-	310,703
TOTAL CAPITAL ASSETS NOT BEING DEPRECIATED	110,131,009	323,885	-	110,454,894
Capital assets being depreciated				
Buildings and building improvements	10,749,350	632,163	-	11,381,513
Land improvements	1,321,762	1,151,032	-	2,472,794
Infrastructure	15,698,142	2,878,195	-	18,576,337
Machinery and equipment	12,830,731	1,213,333	(169,150)	13,874,914
TOTAL CAPITAL ASSETS BEING DEPRECIATED	40,599,985	5,874,723	(169,150)	46,305,558
Accumulated depreciation				
Buildings and building improvements	(7,242,334)	(361,087)	-	(7,603,421)
Land improvements	(303,697)	(107,174)	-	(410,871)
Infrastructure	(4,232,628)	(630,986)	-	(4,863,614)
Machinery and equipment	(6,085,510)	(814,980)	161,918	(6,738,572)
TOTAL ACCUMULATED DEPRECIATION	(17,864,169)	(1,914,227)	161,918	(19,616,478)
TOTAL CAPITAL ASSETS BEING DEPRECIATED, net	22,735,816	3,960,496	(7,232)	26,689,080
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, net	\$ 132,866,825	\$ 4,284,381	\$ (7,232)	\$ 137,143,974
<b>BUSINESS-TYPE ACTIVITIES</b>				
Capital assets not being depreciated				
Construction in progress	-	25,000	-	25,000
TOTAL CAPITAL ASSETS NOT BEING DEPRECIATED	-	25,000	-	25,000
Capital assets being depreciated				
Buildings and building improvements	\$ 10,832,609	\$ -	\$ -	\$ 10,832,609
Machinery and equipment	1,256,959	55,965	-	1,312,924
TOTAL CAPITAL ASSETS BEING DEPRECIATED	12,089,568	55,965	-	12,145,533
Accumulated depreciation				
Buildings and building improvements	(2,408,479)	(265,740)	-	(2,674,219)
Machinery and equipment	(652,359)	(68,463)	-	(720,822)
TOTAL ACCUMULATED DEPRECIATION	(3,060,838)	(334,203)	-	(3,395,041)
TOTAL CAPITAL ASSETS BEING DEPRECIATED, net	9,028,730	(278,238)	-	8,750,492
BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, net	\$ 9,028,730	\$ (253,238)	\$ -	\$ 8,775,492

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE C - CAPITAL ASSETS**

Depreciation expense was charged to the functions/programs of the governmental activities of the primary government as follows:

**Governmental activities:**

Unallocated \$ 1,914,227

**Business-type activities:**

Recreation center \$ 334,203

	Balance January 1, 2024	Additions	Deletions	Balance December 31, 2024
<b>COMPONENT UNIT, SEWER AUTHORITY</b>				
Capital assets not being depreciated				
Land	\$ 673,095	\$ -	\$ -	\$ 673,095
Construction in progress	748,622	4,519,858	(4,115,197)	1,153,283
TOTAL CAPITAL ASSETS NOT BEING DEPRECIATED	1,421,717	4,519,858	(4,115,197)	1,826,378
Capital assets being depreciated				
Wastewater treatment and collection system				
Hatfield Waste Water Treatment Plant	10,790,270	-	-	10,790,270
Eureka Treatment Plant	26,287,140	933,770	-	27,220,910
Other sewer system improvements	7,812,553	2,656,995	-	10,469,548
Developer dedications	14,635,808	-	-	14,635,808
TOTAL WASTEWATER TREATMENT AND COLLECTION SYSTEMS	59,525,771	3,590,765	-	63,116,536
Equipment	3,321,301	524,432	-	3,845,733
TOTAL CAPITAL ASSETS BEING DEPRECIATED	62,847,072	4,115,197	-	66,962,269
Accumulated depreciation				
Wastewater treatment and collection systems				
Hatfield Waste Water Treatment Plant	(9,369,140)	(140,727)	-	(9,509,867)
Eureka Treatment Plant	(13,206,469)	(868,781)	-	(14,075,250)
Other sewer system improvements	(4,349,327)	(567,383)	-	(4,916,710)
Developer dedications	(9,456,529)	(454,810)	-	(9,911,339)
TOTAL WASTEWATER TREATMENT AND COLLECTION SYSTEMS ACCUMULATED DEPRECIATION	(36,381,465)	(2,031,701)	-	(38,413,166)
Equipment	(2,076,505)	(307,561)	-	(2,384,066)
TOTAL ACCUMULATED DEPRECIATION	(38,457,970)	(2,339,262)	-	(40,797,232)
TOTAL CAPITAL ASSETS BEING DEPRECIATED, net	24,389,102	1,775,935	-	26,165,037
COMPONENT UNIT, SEWER AUTHORITY CAPITAL ASSETS, net	\$ 25,810,819	\$ 6,295,793	\$ (4,115,197)	\$ 27,991,415
<b>COMPONENT UNIT, FIRE DEPARTMENT</b>				
Equipment	\$ 315,698	\$ 16,346	\$ -	\$ 332,044
Accumulated depreciation	(259,198)	(18,214)	-	(277,412)
TOTAL CAPITAL ASSETS BEING DEPRECIATED, net	\$ 56,500	\$ (1,868)	\$ -	\$ 54,632

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE D - LONG-TERM DEBT**

The following is a summary of changes in long-term debt for the primary government for the year ended December 31, 2024:

	<u>Original Principal</u>
<b>GOVERNMENTAL ACTIVITIES</b>	
General Obligation Notes, Series A of 2021	\$ 15,000,000
Net pension liability	-
Total OPEB liability	-
Compensated absences	-
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<u>15,000,000</u>
<b>BUSINESS-TYPE ACTIVITIES</b>	
General Obligation Notes, Series of 2021	7,847,000
Compensated absences	-
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<u>7,847,000</u>
<b>TOTAL LONG-TERM LIABILITIES</b>	<u>\$ 22,847,000</u>

For governmental activities, net pension liabilities, total other postemployment benefit liabilities, and compensated absences are liquidated by the General Fund. For business-type activities, compensated absences are liquidated by the Recreation Center Fund.

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Balance Outstanding January 1, 2024	Additions	Reductions	Balance Outstanding December 31, 2024	Due Within One Year
\$ 14,223,000	\$ -	\$ (399,000)	\$ 13,824,000	\$ 405,000
200,860	-	(200,860)	-	-
3,631,011	28,863	-	3,659,874	187,178
201,172	8,841	-	210,013	210,013
<u>18,256,043</u>	<u>37,704</u>	<u>(599,860)</u>	<u>17,693,887</u>	<u>802,191</u>
7,230,000	-	(315,000)	6,915,000	320,000
7,677	311	-	7,988	7,988
<u>7,237,677</u>	<u>311</u>	<u>(315,000)</u>	<u>6,922,988</u>	<u>327,988</u>
\$ <u>25,493,720</u>	\$ <u>38,015</u>	\$ <u>(914,860)</u>	\$ <u>24,616,875</u>	\$ <u>1,130,179</u>

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE D - LONG-TERM DEBT**

**General Obligation Notes, 2021 Series**

In December 2021, the Township issued \$7,847,000 in general obligation notes for the purpose of refunding the General Obligation Bond Series of 2016. The note bears an interest rate of 1.456% have varying maturities from May 25, 2022 to May 25, 2043.

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2025	\$ 320,000	\$ 98,570	\$ 418,570
2026	324,000	93,848	417,848
2027	329,000	89,059	418,059
2028	333,000	84,205	417,205
2029	338,000	79,283	417,283
2030 to 2034	1,765,000	320,035	2,085,035
2035 to 2039	1,893,000	185,948	2,078,948
2040 to 2043	<u>1,613,000</u>	<u>45,709</u>	<u>1,658,709</u>
	<u>\$ 6,915,000</u>	<u>\$ 996,657</u>	<u>\$ 7,911,657</u>

**General Obligation Notes, 2021 Series**

In September 2021, the Township issued \$15,000,000 in general obligation notes for the purpose of funding various capital projects. The note bears an interest rate of 1.725% have varying maturities from September 25, 2022 to September 25, 2051.

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2025	\$ 405,000	\$ 236,717	\$ 641,717
2026	413,000	229,697	642,697
2027	420,000	222,542	642,542
2028	427,000	215,267	642,267
2029	434,000	207,871	641,871
2030 to 2034	2,289,000	923,801	3,212,801
2035 to 2039	2,494,000	718,522	3,212,522
2040 to 2044	2,719,000	494,855	3,213,855
2045 to 2049	2,965,000	250,879	3,215,879
2050 to 2051	<u>1,258,000</u>	<u>27,212</u>	<u>1,285,212</u>
	<u>\$ 13,824,000</u>	<u>\$ 3,527,363</u>	<u>\$ 17,351,363</u>

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE D - LONG-TERM DEBT**

A summary of changes in long-term debt for the Sewer Authority for the year ended December 31, 2024, is as follows:

	Balance January 1, 2024	Additions	Deletions	Balance December 31, 2024	Due Within One Year
SEWER AUTHORITY					
Compensated absences	\$ 36,460	\$ 6,650	\$ -	\$ 43,110	\$ -

**NOTE E - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

Interfund balances at December 31, 2024, are as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Recreation Center Fund	\$ 996,895
General Fund	Other Governmental Funds	15,364
		<u>\$ 1,012,259</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers at December 31, 2024, are as follows:

	Transfer Out	Transfer In
General Fund	\$ 3,053,654	\$ -
Capital Reserve Fund	-	3,405,069
Other Governmental Funds	654,045	415,000
Recreation Center Fund	530,598	418,228
	<u>\$ 4,238,297</u>	<u>\$ 4,238,297</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the General Fund to account for saving for future capital projects.

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE E - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

Further, for the year-ended December 31, 2024, the Township made the following transfers:

***General Fund***

• ***Transfers Out***

- \$850,000 to the Capital Reserve Fund - The Township's Fund Balance Policy is to retain a Fund Balance of between 20 – 25% of its General Fund Operating expenses for the next year. It has been the practice of the Board to transfer a portion of the annual increase in the General Fund balance to the Capital Reserve Fund for future capital projects.
- \$2,203,654 to the Capital Reserve Fund - This transfer was to related to the recognition of ALN 21.027 American Rescue Plan Act Funds.

***Capital Reserve Fund***

• ***Transfers In***

- \$850,000 from the General Fund - The Township's Fund Balance Policy is to retain a Fund Balance of between 20 – 25% of its General Fund Operating expenses for the next year. It has been the practice of the Board to transfer a portion of the annual increase in the General Fund balance to the Capital Reserve Fund for future capital projects.
- \$2,203,654 from the General Fund - This transfer was to related to the recognition of ALN 21.027 American Rescue Plan Act Funds.
- \$199,588 from the Fire Protection Fund - This transfer was to related to the recognition of ALN 21.027 American Rescue Plan Act Funds.
- \$35,469 from the Park and Recreation Fund - This transfer was to related to the recognition of ALN 21.027 American Rescue Plan Act Funds.
- \$760 from the Street Light Fund - This transfer was to related to the recognition of ALN 21.027 American Rescue Plan Act Funds.
- \$115,598 from the Recreation Center Fund - This transfer was to related to the recognition of ALN 21.027 American Rescue Plan Act Funds.

***Other Governmental Funds***

• ***Transfers Out***

- \$199,588 to the Capital Reserve Fund - This transfer was to related to the recognition of ALN 21.027 American Rescue Plan Act Funds.
- \$35,469 to the Capital Reserve Fund - This transfer was to related to the recognition of ALN 21.027 American Rescue Plan Act Funds.
- \$760 to the Capital Reserve Fund - This transfer was to related to the recognition of ALN 21.027 American Rescue Plan Act Funds.
- \$418,228 to the Recreation Center Fund - To reimburse the Recreation Center Fund for debt service payments.

• ***Transfers In***

- \$415,000 from the Recreation Center Fund - To Reimburse the Debt Service Fund for debt service payment.



**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE E - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

***Recreation Center Fund***

• ***Transfers Out***

- \$415,000 to the Debt Service Fund - To reimburse the Debt Service Fund for debt service payment.
- \$115,598 to the Capital Reserve Fund - This transfer was related to the recognition of ALN 21.027 American Rescue Plan Act Funds.

• ***Transfers In***

- \$418,228 from the Debt Service Fund - To reimburse the Recreation Center Fund for debt service payment.

**NOTE F - DEFINED BENEFIT PENSION PLAN (POLICE PENSION PLAN)**

**Summary of Significant Accounting Policies**

Police Pension Plan investments are carried at fair value as reported by the investment managers. Short-term investments are reported at cost, which approximates fair value. For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plan and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms.

**Plan Description**

**Plan Administration** - The Township administers the Police Pension Plan--a single-employer defined benefit pension plan that provides pensions for all regular, full-time sworn police officers. The plan is part of the Township's financial reporting entity and is included in the Township's financial statements as a Pension Trust Fund. The plan does not issue separate, stand-alone financial statements.

Management of the Police Pension Plan is vested in the Police Pension Plan Committee, which consists of up to nine members - two Township sworn Police Officers, the Finance Director-Treasurer, the Human Resources Director and five Township residents appointed by the Township. The Police Pension Plan Committee is responsible for advising, reviewing, monitoring, and making recommendations to the Board of Supervisors of Montgomery Township as to the administrative, operation and investment of the Police Pension Plan.

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE F - DEFINED BENEFIT PENSION PLAN (POLICE PENSION PLAN)**

**Plan Membership** - At December 31, 2024, plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	25 *
Inactive plan members entitled to but not yet receiving benefits	1
Active plan members	<u>37</u>
	<u>63</u>

\* Includes 0 members in the DROP.

**Benefits Provided** - The Plan provides retirement benefits to participating employees. Retirement benefits vest after 12 years of service. Employees who retire at or after age 50 with 25 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 50% of their average compensation. Average compensation is the employee's average monthly compensation (defined as base and longevity wages) on the 36 latest compensation dates.

The plan also provides certain death and disability benefits to participating employees who have met retirement eligibility requirements and to their dependents when the cause of death or disability is employment related. The amount and/or duration of these benefits depend upon the circumstances of the death or disability.

The benefit provisions of the Township's Police Pension Plan are established by Township ordinances.

**Contributions** - The authority under which obligations to contribute to the Police Pension Plan by the plan members, employer and other contributing entities are established or may be amended include Act 600 and Act 205 (the "Act") of the Commonwealth of Pennsylvania and Montgomery Township Ordinances. The Act requires that annual contributions be based upon the calculation of the minimum municipal obligation ("MMO"). The MMO is based upon the biennial actuarial valuation.

As a condition of participation, participants are required to make bi-weekly contributions to the Plan. The amount of the contribution is equal to 5% of the participant's base and longevity pay. The participant's pay is the fixed rate of pay in effect on the first day of the contract year. If the plan actuary finds that the participants' contributions are no longer needed to fund the plan, the Township may reduce or eliminate these required contributions.

The Township allocates state aid received from the Commonwealth of Pennsylvania to the Plan. On-behalf payments of fringe benefits and salaries for the government's employees were recognized as revenues and expenditures/expenses during the period. To the extent that these fundings are not adequate, the Township would then be required to contribute. In accordance with Act 205, the Township was required to contribute \$316,605 to the plan for the year 2024. The Township's actual contributions for the plan year 2024 were \$379,089 which was all funded by state aid.

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE F - DEFINED BENEFIT PENSION PLAN (POLICE PENSION PLAN)**

**Investments**

**Investment Policy** - The plan's policy in regard to the allocation of invested assets is established and may be amended by the Police Pension Plan Committee based on consensus, with no minimum quorum required. It is the policy of the Police Pension Plan Committee to pursue an investment strategy that reduces risk through prudent diversification of the portfolio across a broad selection of distinct asset classes. The plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the Committee's adopted asset allocation policy as of December 31, 2024:

<u>Asset Class</u>	<u>Target Allocation</u>
Domestic equity	63.00%
International equity	6.00%
Fixed income	25.00%
Cash	6.00%
	<u>100.00%</u>

**Concentrations** - No investment in any one issuer is in excess of 5% of the Plan's total investments.

**Rate of Return** - For the year ended December 31, 2024, the annual money-weighted rate of return on plan investments, net of plan investment expense, was 10.83%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Net Pension Liability (Asset) of the Township**

The components of the net pension liability (asset) of the Township at December 31, 2024, were as follows:

Total pension liability	\$ 27,375,702
Plan fiduciary net position	<u>(28,463,626)</u>
NET PENSION LIABILITY (ASSET)	<u>\$ (1,087,924)</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>103.97%</u>

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE F - DEFINED BENEFIT PENSION PLAN (POLICE PENSION PLAN)**

**Actuarial Assumptions** - The total pension liability in the January 1, 2023 actuarial valuation was determined using the following economic assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases (average, including inflation)	5.50%
Investment rate of return (including inflation)	7.50%
Postretirement cost of living increase	0.00%

Mortality rates were based on the PubS-2010 mortality table, including rates for disabled retirees and contingent survivors. Incorporated into the table are rates projected generationally using scale MP-2021 to reflect mortality improvement.

Due to the size of the plan, there have been no experience studies used to determine plan assumptions.

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 rates of return for each major asset class included in the plan's target asset allocation as of December 31, 2024 (see the plan's investment policy) are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	5.50% - 7.50%
International equity	4.50% - 6.50%
Fixed income	1.00% - 3.00%
Cash	0.00% - 1.00%

**Discount Rate** - The discount rate is based on the long-term expected rate of return on pension plan investments that expected to be used to finance the payments of benefits. The plan's fiduciary net position is projected to be sufficient to make projected benefit payments and the plan assets are expected to be invested using a strategy to achieve that return. The employer has always met the funding requirements of Pennsylvania Law Act 205 of 1984. Act 205 requires full funding of the entry age normal cost plus plan expenses, as well as amortization of the unfunded liability to ultimately achieve a 100% funded status.

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE F - DEFINED BENEFIT PENSION PLAN (POLICE PENSION PLAN)**

***Changes in the Net Pension Liability***

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at December 31, 2023	\$ 26,855,664	\$ 26,654,804	\$ 200,860
Service cost	653,423	-	653,423
Interest	1,536,135	-	1,536,135
Changes for experience	-	-	-
Contributions			
Employer	-	379,089	(379,089)
Member	-	243,586	(243,586)
Net investment income	-	2,855,667	(2,855,667)
Benefit payments	(1,669,520)	(1,669,520)	-
Administrative expense	-	-	-
Net Changes	520,038	1,808,822	(1,288,784)
Balances at December 31, 2024	\$ 27,375,702	\$ 28,463,626	\$ (1,087,924)

***Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate*** - The following presents the net pension liability (asset) of the Township, calculated using the discount rate of 7.50%, as well as what the Township's net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.50%) or one percentage point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Net pension liability (asset)	\$ 2,320,013	\$ (1,087,924)	\$ (3,896,919)

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE F - DEFINED BENEFIT PENSION PLAN (POLICE PENSION PLAN)**

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended December 31, 2024, the Township recognized pension expense of \$87,588. December 31, 2024, the Township reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 583,216
Changes in assumptions	136,720	-
Difference between projected and actual investment earnings	<u>821,377</u>	<u>-</u>
	<u>\$ 958,097</u>	<u>\$ 583,216</u>

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

Year Ending  
December 31,

2025	\$ 517,971
2026	878,138
2027	(587,196)
2028	(267,815)
2029	(83,110)
Thereafter	(83,107)

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE G - NON-UNIFORM EMPLOYEE PENSION PLAN**

**Plan Description**

The Township has established the Montgomery Township Non-Uniform Employee Pension Plan (the "Plan"), which provides pension benefits for its full-time, non-uniform employees and its part-time, non-uniform employees working initially at least 1,000 hours per year. The Plan is a single-employer defined contribution money purchase pension plan under Section 401(a) of the Internal Revenue Code. In a defined contribution plan, the benefits to be received by an employee depend solely on the amount contributed to the participant's account and related returns on investments of those contributions. Benefits Consulting Group, Inc. serves as the third-party administrator for the Plan, maintaining records of individual account balances and administering receipt and payment of funds. All funds contributed by the employees and employer are invested with the American Funds through Smith Barney. The Plan does not issue separate, stand-alone financial statements.

**Funding Policy**

Each eligible employee covered under the Plan must contribute 4% of gross wages. The Township contributes 8% of each participating employee's gross wages to the Plan. The contributions for employees and earnings allocated to their accounts are immediately vested. Retirement benefits may be obtained at age 55.

The Township made contributions of \$324,695, of which \$221,363 was funded by state-shared revenues. Employee contributions to the Plan were \$162,331.

No investment in any one issuer is in excess of 5% of the Plan's total investments.

**NOTE H - DEFERRED COMPENSATION PLANS**

**Montgomery Township**

The Township has a Deferred Compensation Plan (the "Plan") for its full-time and part-time permanent employees. The Plan, which is designed under the provisions of Section 457 of the Internal Revenue Code, permits employees to make voluntary contributions from their salary, which are excluded from federal taxable income. The Township contributes 2% of compensation to the Township Manager's and applicable Department Heads' accounts. Up to 25% of each participant's salary can be contributed and deferred under the Plan.

All amounts of compensation deferred under the Plan, all property and rights purchased with those amounts and all income attributable to those amounts, property, or rights are held in trust for the exclusive benefits of participants and their beneficiaries. The compensation deferred is managed by outside trustees under various investment options. As a result, the financial statements of the Deferred Compensation Plan are excluded from the accompanying financial statements.

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE H - DEFERRED COMPENSATION PLANS**

**Montgomery Township Municipal Sewer Authority**

The Sewer Authority offers its employees a Deferred Compensation Plan (the "Plan") created in accordance with Internal Revenue Code Section 457. The Plan, available to full-time Sewer Authority employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The compensation deferred is managed by an outside trustee under various investment options. The assets of the Plan are held in trust for the exclusive benefit of the Plan participants and their beneficiaries and shall not be diverted for any other purpose. As a result, the Sewer Authority excludes the financial statements of the Plan from its financial statements. For the year ended December 31, 2024, the Authority's contribution was \$108,247.

**NOTE I - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**Plan Description**

The Township provides medical, prescription drug, dental and vision insurance benefits to eligible retired police officers and spouses through a single employer defined benefit plan. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a stand-alone financial report. The activity of the plan is reported in the Township's General Fund.

**Measurement Date**

The total OPEB liability was determined as part of an actuarial valuation as of January 1, 2024.

**Plan Membership** - At December 31, 2024, plan membership consisted of the following:

Active participants	37
Vested former participants	3
Retired participants	3
	<hr/>
	43
	<hr/>

**Eligibility for Benefits**

An officer who retires on or after January 1, 2003, will be eligible for coverage upon retirement after attainment of age 50 with at least 25 years of service. In addition, an officer will be eligible upon occurring an on-duty disability or upon death of an active officer. Benefits will be provided as long as the officer is not eligible for medical coverage through other employment or through his or her spouse. If such an officer loses outside health coverage, he or she may be eligible again for coverage after certifying eligibility.



**MONTGOMERY TOWNSHIP**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024

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**NOTE I - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**Benefits Provided**

The Township pays 75% of the total cost of the employee and spouse for the medical (PPO or HMO), prescription drug, dental and vision plans for the first five years. Thereafter, the Township will pay 75% of the fifth-year premium and 50% of the premium increase for the sixth and succeeding years. Coverage will cease upon eligibility for Medicare.

**Funding Policy and Funding Status**

Member contributions are not required under the plan. The contribution requirements of plan members are established and may be amended by the Board of Supervisors. The Township is accounting for these expenditures on a "pay-as-you-go" basis. The costs of administering the plans are paid by the Township.

**Assumptions**

The following assumptions and actuarial methods and calculations were used:

**Discount Rate** - 4.00%, based on S&P Municipal Bond 20 Year High Grade Rate Index at January 1, 2024.

**Salary** - An assumption for salary increases is used only for spreading contributions over future pay under the entry age normal cost method. For this purpose, annual salary increases are assumed to be 5.5%.

**Withdrawal** - Sample rates are shown below.

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
20	5.50%	35	2.50%	50	0.00%
25	5.00%	40	1.00%	55	0.00%
30	4.00%	45	0.50%	60	0.00%

**Mortality** - PubS-2010 mortality table, including rates for disabled retirees and contingent survivors. Incorporated into the table are rates projected generationally using Scale MP-2021 to reflect mortality improvement.

**Disability** - SOA 1987 Group LTD Table - Males, 6-month elimination. Sample rates are shown below.

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
20	0.0764%	35	0.1242%	50	0.5396%
25	0.0854%	40	0.1760%	55	0.9770%
30	0.0986%	45	0.2944%	60	1.4774%

**MONTGOMERY TOWNSHIP**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024

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**NOTE I - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**Retirement** - Assumed 50% retirement after reaching age 50 with at least 25 years of service and 100% retirement after reaching age 53 with at least 28 years of service.

**Percent of Eligible Retirees Electing Coverage in Plan** - Before age 60, 50% of eligible retirees are assumed to elect medical, prescription drug, dental and vision coverage upon retiring. Thereafter, 75% of eligible retirees are assumed to elect coverage. 75% of vested former members are assumed to return to coverage at age 62.

**Percent Married of Retirement** - 80% of employees are assumed to be married and have a spouse covered by the plan at retirement. In the event of a retiree's death, it is assumed that the surviving spouse may continue coverage until the spouse becomes eligible for Medicare.

**Spouse Age** - Wives are assumed to be two years younger than their husbands.

**Per Capita Claims Costs** - The per capita claims cost for medical, prescription drug, and vision is based on the expected portion of the group's overall cost attributed to individuals in the specified age and gender brackets. Dental costs are assumed to not vary with age or gender. The resulting costs are as follows:

Age	Medical and Prescription Drug Combined	
	Male	Female
45-49	\$ 8,794	\$ 12,700
50-54	11,647	14,354
55-59	14,185	15,019
60-64	18,511	17,254

**Retirement Contributions** - Retiree contributions are assumed to increase at the same rates as the Health Care Cost Trend Rate.

**Health Care Cost Trend Rate** - 7.0% in 2024 with a 0.5% decrease per year until 5.5% in 2027. Rates gradually decrease from 5.4% in 2028 to 4.0% in 2075 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model.

**Actuarial Value of Assets** - Equal to the Fair Value of Assets.

**Actuarial Cost Method - Entry Age Normal** - Under the Entry Age Normal Cost Method, the Normal Cost is the present value of benefits allocated to the year following the valuation date. Benefits are allocated on a level basis over the earnings of an individual between the date of hire and the assumed retirement age. The Accrued Liability as of the valuation date is the excess of the present value of future benefits over the present value of future Normal Cost. The Unfunded Accrued Liability is the excess of the Accrued Liability over the Actuarial Value of Assets. Actuarial gains and losses serve to reduce or increase the Unfunded Accrued Liability.

**Participant Data** - Based on census information as of January 1, 2024.

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE I - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

***Changes in the Total OPEB Liability***

	<u>Total OPEB Liability</u>
Balance at December 31, 2023	\$ 3,631,011
Changes for the year	
Service cost	194,225
Interest cost	160,086
Differences between expected and actual experience	(259,081)
Changes in assumptions	138,435
Benefit payments	(204,802)
Net changes	<u>28,863</u>
Balance at December 31, 2024	<u>\$ 3,659,874</u>

***Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates***

The following presents the total OPEB liability of the Township, as well as what the Township's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.00 percent) or 1-percentage-point higher (5.00 percent) than the current rate:

	<u>1% Decrease 3.00%</u>	<u>Current Discount Rate 4.00%</u>	<u>1% Increase 5.00%</u>
Total OPEB liability	\$ <u>4,025,837</u>	\$ <u>3,659,874</u>	\$ <u>3,331,317</u>

***Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates***

The following presents the total OPEB liability of the Township, as well as what the Township's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Rates</u>	<u>1% Increase</u>
Total OPEB liability	\$ <u>3,253,592</u>	\$ <u>3,659,874</u>	\$ <u>4,142,178</u>

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE I - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*** - For the year ended December 31, 2024, the Township recognized OPEB expense of \$284,235. At December 31, 2024, the Township reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 16,405	\$ 570,056
Changes in assumptions	627,309	668,624
Contributions subsequent to the measurement date	<u>166,285</u>	<u>-</u>
	<u>\$ 809,999</u>	<u>\$ 1,238,680</u>

\$166,285 reported as deferred outflows of resources related to OPEB resulting from Township contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2025. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending  
December 31,

2025	\$ (70,076)
2026	(70,076)
2027	(70,076)
2028	(70,076)
2029	(70,068)
Thereafter	(244,594)

**NOTE J - LEASE**

A lease agreement dated May 15, 1965, was executed between the Township and the Sewer Authority. Terms of the lease, which expired May 15, 2021, require the Township to lease the "sewage system" from the Sewer Authority. The agreement is continuing under the previously agreed upon terms until a new lease is agreed upon. The lease agreement was amended on April 15, 1970, March 15, 1988, December 1, 1991, November 15, 2001 and January 1, 2005.

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE J - LEASE**

Under the lease, the Township is committed to make payments to the Sewer Authority in the event that sewer revenues are insufficient to cover operating and administrative expenses plus 110% of the required amount to be transferred to the Sewer Authority's Debt Service Fund, as required in the Sewer Authority's 2005 Trust Indenture.

As of December 31, 2024, sewer revenues exceeded sewer expenditures, and the Township has not been required to make the above-noted rental payments to the Sewer Authority.

The lease allows the Township to exercise an option to delegate the operation of the sewage system, together with the performance of any of the obligations under the lease, to an independent entity. The Township, however, is to remain liable for the due and proper performance of its obligations under the lease. Pursuant to an operating agreement dated May 15, 1965, the Township has delegated the operation of the sewer system to the Sewer Authority and has discharged all of its obligations under the sewage system leases with regard to the operation of the sewage system to the extent that revenues derived from the operation satisfy current operating expenditures.

**NOTE K - FIRE SERVICES AGREEMENT**

As discussed in Note A, during 2003, the Township entered into a Fire Services Agreement with the Fire Department. Among other things under the agreement, the Fire Department agreed to recruit qualified volunteers and to provide fire protection and related services to the Township during the term of the agreement. The agreement continues on a year-to-year basis, unless terminated by either party. The agreement may be terminated by the Township upon 120 days advance written notice to the Fire Department and may be terminated by the Fire Department upon 180 days advance written notice to the Township.

**NOTE L - AGREEMENT WITH HATFIELD TOWNSHIP MUNICIPAL AUTHORITY**

The Sewer Authority has entered into an agreement with the Hatfield Township Municipal Authority ("Hatfield") whereby Hatfield agrees to accept sewage for treatment from the Sewer Authority's collection system. The agreement provides for the payment of a deferred capacity charge resulting in the Sewer Authority owning 1/3 of the capacity of the Hatfield Sewage Treatment Plant. The agreement also provides for a new expansion and upgrading of the treatment plant.

The Sewer Authority pays to Hatfield, in quarterly installments, an Annual Operating Charge, which is the Sewer Authority's pro rata share of the net operating and maintenance expense of the Hatfield Sewage Treatment Plant.

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE M - RISK MANAGEMENT**

**Montgomery Township**

The Township is exposed to various risks of loss related to third-party liability claims, damage to and loss of Township-owned property, errors and omissions by public officials, injuries to employees and claims for medical benefits provided by the Township to its employees and dependents. As a method of financing these risks, the Township joined the Delaware Valley Property and Liability Trust (DVPLT), Delaware Valley Workers' Compensation Trust (DVWCT) and the Delaware Valley Health Trust (DVHT).

DVPLT is an association of municipalities, which has formed a self-insurance risk-sharing pool. The pool covers the following risks: comprehensive general liability, business automobile liability, police professional liability, real and personal property liability and first party automobile physical damage. In addition, DVPLT also purchases public employees' blanket bond, crime, public officials and boiler/machinery coverage for the Township. DVPLT is funded by annual contributions by its member municipalities, which are assessed at the beginning of each year. The Township's liability limits per incident range from \$0 to \$3,500, except for incidents involving floods, in which the Townships liability limit per incident is \$25,000.

DVWCT is a regional municipal risk retention pool formed under the authority granted by the Pennsylvania Department of Labor and Industry, Bureau of Workers' Compensation. DVWCT provides a method of financing an employer's medical and indemnity obligations due to municipal employees under the Pennsylvania Workers' Compensation Act. For the pool coverage, there is a total risk and cost sharing for all participants. Liabilities in excess of assets of DVWCT may be assessed to participating members. Specific excess insurance is provided to protect against catastrophic losses. The Township does not have any claim liability in addition to premiums unless an assessment is made by DVWCT.

DVHT is an intergovernmental risk sharing pool authorized under the Pennsylvania Inter-governmental Cooperation Act. DVHT serves as a vehicle to provide health insurance coverage to participating municipal employees and dependents. DVHT acts as the primary administrator of the coverage and contracts with Aetna to provide substantially all services, including claims administration and payment processing, as well as network access services and reinsurance coverage. DVHT maintains specific stop loss insurance/reinsurance coverage that limits losses on individual claims up to the maximum lifetime benefit of the plan. DVHT may impose an assessment on current and former members to recover deficits.

There have been no significant reductions in insurance coverage during the year ended December 31, 2024, and settlements have not exceeded coverage in the past three years.

**Montgomery Township Municipal Sewer Authority**

The Sewer Authority is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; worker's compensation; healthcare costs; and natural disasters for which the Sewer Authority carries commercial insurance. There have been no significant reductions in coverage from prior years, and settlements have not exceeded coverage in the past three years.

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE N - COMMITMENTS AND CONTINGENCIES**

The Township has a number of tax assessment appeals pending before the Court of Common Pleas of Montgomery County. Management of the Township has indicated that no definitive opinion can be expressed as to the ultimate outcome of the litigation.

The Township is involved in various other legal matters. Management believes the outcome of any potential claims will not have a material effect on the financial statements.

**NOTE O - COMBINING STATEMENTS OF FIDUCIARY FUNDS**

A combining schedule of fiduciary net position for the Pension Trust Funds is as follows:

	Police Pension Fund	Non-Uniform Employee Pension Fund	Total Pension Trust Funds
<b>ASSETS</b>			
Cash	\$ 165,003	\$ -	\$ 165,003
Investments, mutual funds			
Equity	19,146,787	9,958,661	29,105,448
Fixed income	6,423,683	-	6,423,683
Balanced	2,726,300	-	2,726,300
Accrued interest receivable	1,853	-	1,853
<b>TOTAL ASSETS</b>	<u>28,463,626</u>	<u>9,958,661</u>	<u>38,422,287</u>
<b>NET POSITION</b>			
Net position restricted for pensions	<u>\$ 28,463,626</u>	<u>\$ 9,958,661</u>	<u>\$ 38,422,287</u>

**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE O - COMBINING STATEMENTS OF FIDUCIARY FUNDS**

A combining schedule of changes in fiduciary net position for the Pension Trust Funds is as follows:

	Police Pension Fund	Non-Uniform Employee Pension Fund	Total Pension Trust Funds
<b>ADDITIONS</b>			
Contributions			
Plan member contributions	\$ 243,586	\$ 162,331	\$ 405,917
Employer contributions	-	103,332	103,332
Other contributions			
Commonwealth of Pennsylvania	379,089	221,363	600,452
<b>TOTAL CONTRIBUTIONS</b>	<u>622,675</u>	<u>487,026</u>	<u>1,109,701</u>
Investment earnings			
Interest income	683,304	662,943	1,346,247
Gain on investments	2,216,113	753,355	2,969,468
Investment expenses	(43,750)	(11,091)	(54,841)
<b>INVESTMENT EARNINGS, net</b>	<u>2,855,667</u>	<u>1,405,207</u>	<u>4,260,874</u>
<b>TOTAL ADDITIONS</b>	<u>3,478,342</u>	<u>1,892,233</u>	<u>5,370,575</u>
<b>DEDUCTIONS</b>			
Employee benefit payments	1,669,520	557,005	2,226,525
<b>CHANGE IN NET POSITION</b>	1,808,822	1,335,228	3,144,050
<b>NET POSITION AT BEGINNING OF YEAR</b>	<u>26,654,804</u>	<u>8,623,433</u>	<u>35,278,237</u>
<b>NET POSITION AT END OF YEAR</b>	<u>\$ 28,463,626</u>	<u>\$ 9,958,661</u>	<u>\$ 38,422,287</u>



**MONTGOMERY TOWNSHIP**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE P - CORRECTION OF AN ERROR**

During the year, the Township became aware of an adjustment needed to recognize a grant receivable in the capital reserve fund that related to 2023. As a result of the adjustment, the beginning fund balance increased from \$9,839,209 to \$10,239,415. On the government wide financial statement, the beginning net position increased from \$138,618,839 to \$139,019,045.

**NOTE R - SUBSEQUENT EVENT**

In March of 2025, the Sewer Authority obtained funding through a debt obligation from the Pennsylvania Infrastructure Authority, not to exceed \$1,793,906, bearing interest at a rate of 1.743% for years one through five and then 2.179% for years five through twenty with no prepayment penalty. The funding will be used to install a coarse bubble aeration system in the existing surge tank.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**MONTGOMERY TOWNSHIP**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 13,830,000	\$ 13,830,000	\$ 15,904,317	\$ 2,074,317
Licenses and permits	961,500	961,500	1,200,359	238,859
Fines and forfeits	110,000	110,000	90,402	(19,598)
Interest income, rents and royalties	50,000	50,000	376,479	326,479
Intergovernmental revenues	832,000	832,000	3,083,664	2,251,664
Charges for services	45,000	45,000	70,239	25,239
Unclassified operating revenues	-	-	39,230	39,230
TOTAL REVENUES	<u>15,828,500</u>	<u>15,828,500</u>	<u>20,764,690</u>	<u>4,936,190</u>
<b>EXPENDITURES</b>				
General government	2,843,973	2,843,973	2,890,672	(46,699)
Public safety	9,868,265	9,868,265	9,297,079	571,186
Public works				
Highways and streets	<u>2,210,137</u>	<u>2,210,137</u>	<u>2,035,224</u>	<u>174,913</u>
TOTAL EXPENDITURES	<u>14,922,375</u>	<u>14,922,375</u>	<u>14,222,975</u>	<u>699,400</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>906,125</u>	<u>906,125</u>	<u>6,541,715</u>	<u>5,635,590</u>
<b>OTHER FINANCING USES</b>				
Interfund transfers out	<u>(850,000)</u>	<u>(850,000)</u>	<u>(3,053,654)</u>	<u>(2,203,654)</u>
NET CHANGE IN FUND BALANCE	56,125	56,125	3,488,061	3,431,936
FUND BALANCE AT BEGINNING OF YEAR	<u>5,779,557</u>	<u>5,779,557</u>	<u>5,779,557</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 5,835,682</u>	<u>\$ 5,835,682</u>	<u>\$ 9,267,618</u>	<u>\$ 3,431,936</u>

*See accompanying note to the budgetary comparison schedule.*

## **MONTGOMERY TOWNSHIP**

### **NOTE TO THE BUDGETARY COMPARISON SCHEDULE YEAR ENDED DECEMBER 31, 2024**

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#### **NOTE A - BUDGETARY INFORMATION**

The Township follows these statutory procedures in establishing the budgetary data reflected in the financial statements.

- The Board of Township Supervisors each year, at least 30 days prior to adoption of the annual budget, begins preparation of a proposed budget for all funds for the fiscal year, which commences on the first day of January of each year, and by ordinance appropriate, out of the revenues available for the year, the specific sums required as shown by the budget as finally adopted.
- The total appropriation shall not exceed the revenues estimated as available for the fiscal year.
- Upon preparation of the proposed budget, the Supervisors give public notice, by advertisement in at least one newspaper of general circulation in the Township, that the proposed budget will be available for public inspection.
- After the budget has been available for public inspection for 20 days, the Supervisors adopt the budget not later than the 31st of December.
- The Supervisors may at any time by resolution make supplemental appropriations for any lawful purpose from any funds on hand or estimated to be received within the fiscal year and not otherwise appropriated, including the proceeds of any authorized borrowing by law.
- During the month of January following any municipal election, the Supervisors may amend the budget and levy a tax rate to conform with its amended budget. Any amended budget must be adopted by the Township Supervisors on or before the 15th day of February.
- Budgets for all funds are presented on the modified accrual basis of accounting.
- Any excess expenditures were funded by available fund balance in the General Fund.

**MONTGOMERY TOWNSHIP**  
**SCHEDULE OF CHANGES IN THE NET POLICE**  
**PENSION PLAN LIABILITY AND RELATED RATIOS**  
**LAST TEN FISCAL YEARS**

	2024	2023	2022	2021
<b>TOTAL PENSION LIABILITY</b>				
Service cost	\$ 653,423	\$ 619,358	\$ 648,638	\$ 614,823
Interest	1,536,135	2,101,002	1,823,971	1,780,855
Changes for experience	-	(664,877)	-	(44,345)
Changes of assumptions	-	-	-	-
Benefit payments	(1,669,520)	(1,255,390)	(1,198,516)	(879,037)
<b>NET CHANGE IN TOTAL PENSION LIABILITY</b>	520,038	800,093	1,274,093	1,472,296
Total pension liability, beginning	26,855,664	26,055,571	24,781,478	23,309,182
<b>TOTAL PENSION LIABILITY, ENDING (a)</b>	<b>\$ 27,375,702</b>	<b>\$ 26,855,664</b>	<b>\$ 26,055,571</b>	<b>\$ 24,781,478</b>
<b>PLAN FIDUCIARY NET POSITION</b>				
Contributions				
Employer	379,089	\$ 680,000	\$ 631,028	\$ 812,228
Member	243,586	217,557	210,706	203,383
DROP	-	-	-	-
Net investment income (loss)	2,855,667	3,473,424	(5,159,543)	3,699,360
Benefit payments, including refunds of member contributions	(1,669,520)	(1,255,390)	(1,198,516)	(879,037)
Administrative expense	-	(15,840)	(4,755)	(10,460)
<b>NET CHANGE IN PLAN FIDUCIARY NET POSITION</b>	1,808,822	3,099,751	(5,521,080)	3,825,474
Plan fiduciary net position, beginning	26,654,804	23,555,053	29,076,133	25,250,659
<b>PLAN FIDUCIARY NET, POSITION ENDING (b)</b>	<b>\$ 28,463,626</b>	<b>\$ 26,654,804</b>	<b>\$ 23,555,053</b>	<b>\$ 29,076,133</b>
<b>NET PENSION LIABILITY, (ASSET) ENDING (a)-(b)</b>	<b>\$ (1,087,924)</b>	<b>\$ 200,860</b>	<b>\$ 2,500,518</b>	<b>\$ (4,294,655)</b>
<b>PLAN FIDUCIARY NET POSITION AS A PERCENTAGE OF THE TOTAL PENSION LIABILITY</b>	<b>104%</b>	<b>99%</b>	<b>90%</b>	<b>117%</b>
<b>COVERED PAYROLL</b>	<b>\$ 4,921,029</b>	<b>\$ 4,500,134</b>	<b>\$ 4,108,091</b>	<b>\$ 4,090,066</b>
<b>NET PENSION LIABILITY (ASSET) AS A PERCENTAGE OF COVERED PAYROLL</b>	<b>-22.11%</b>	<b>4.46%</b>	<b>60.87%</b>	<b>-105.00%</b>

**NOTES TO SCHEDULE**

Changes of assumptions: In 2019, amounts reported as changes of assumptions resulted from changing the mortality rates from being based on the IRS 2017 Static Combined Table for Small Plans to the PubS-2010 mortality table, including rates for disabled retirees and contingent survivors. In 2017, amounts reported as changes of assumptions resulted from changing the mortality rates from being based on the RP-2000 Healthy Annuitant Mortality Tables to the IRS 2017 Static Combined Table for Small Plans. In 2015, amounts reported as changes of assumptions resulted from changing the assumed investment rate of return and the assumed discount rate from 8.0% to 7.5%, and changing the assumed annual salary increase from 6.0% to 5.5%.

2020	2019	2018	2017	2016	2015
\$ 562,404	\$ 533,084	\$ 505,591	\$ 479,233	\$ 475,597	\$ 450,803
1,678,250	1,565,742	1,453,258	1,410,216	1,350,674	1,232,916
-	(187,162)	-	(868,285)	-	(187,763)
-	410,158	-	508,899	-	742,193
<u>(885,779)</u>	<u>(840,472)</u>	<u>(843,423)</u>	<u>(1,363,681)</u>	<u>(527,896)</u>	<u>(508,968)</u>
1,354,875	1,481,350	1,115,426	166,382	1,298,375	1,729,181
<u>21,954,307</u>	<u>20,472,957</u>	<u>19,357,531</u>	<u>19,191,149</u>	<u>17,892,774</u>	<u>16,163,593</u>
<u>\$ 23,309,182</u>	<u>\$ 21,954,307</u>	<u>\$ 20,472,957</u>	<u>\$ 19,357,531</u>	<u>\$ 19,191,149</u>	<u>\$ 17,892,774</u>
\$ 809,367	\$ 851,857	\$ 822,819	\$ 770,721	\$ 761,309	\$ 751,249
211,410	194,827	201,729	174,963	165,677	161,806
-	-	-	-	-	-
3,485,262	3,630,437	(778,976)	2,412,208	947,050	(128,538)
(885,779)	(840,472)	(843,423)	(1,363,681)	(527,896)	(508,968)
<u>-</u>	<u>-</u>	<u>(4,530)</u>	<u>(15,740)</u>	<u>(3,910)</u>	<u>(12,440)</u>
3,620,260	3,836,649	(602,381)	1,978,471	1,342,230	263,109
<u>21,630,399</u>	<u>17,793,750</u>	<u>18,396,131</u>	<u>16,417,660</u>	<u>15,075,430</u>	<u>14,812,321</u>
<u>\$ 25,250,659</u>	<u>\$ 21,630,399</u>	<u>\$ 17,793,750</u>	<u>\$ 18,396,131</u>	<u>\$ 16,417,660</u>	<u>\$ 15,075,430</u>
<u>\$ (1,941,477)</u>	<u>\$ 323,908</u>	<u>\$ 2,679,207</u>	<u>\$ 961,400</u>	<u>\$ 2,773,489</u>	<u>\$ 2,817,344</u>
<u>108%</u>	<u>98.52%</u>	<u>86.91%</u>	<u>95.03%</u>	<u>85.55%</u>	<u>84.25%</u>
<u>\$ 3,974,721</u>	<u>\$ 3,865,415</u>	<u>\$ 3,868,025</u>	<u>\$ 3,481,326</u>	<u>\$ 3,317,883</u>	<u>\$ 3,103,825</u>
<u>-48.85%</u>	<u>8.38%</u>	<u>69.27%</u>	<u>27.62%</u>	<u>83.59%</u>	<u>90.77%</u>

**MONTGOMERY TOWNSHIP**  
**SCHEDULE OF POLICE PENSION PLAN**  
**CONTRIBUTIONS**  
**LAST TEN FISCAL YEARS**

	2024	2023	2022	2021
ACTUARIALLY DETERMINED CONTRIBUTION	\$ 316,605	\$ 678,328	\$ 631,028	\$ 812,228
CONTRIBUTIONS IN RELATION TO THE ACTUARIALLY DETERMINED CONTRIBUTION	379,089	680,000	631,028	812,228
CONTRIBUTION (EXCESS) DEFICIENCY	\$ (62,484)	\$ (1,672)	\$ -	\$ -
COVERED PAYROLL	\$ 4,921,029	\$ 4,500,134	\$ 4,108,091	\$ 4,090,066
CONTRIBUTION AS A PERCENTAGE OF COVERED PAYROLL	7.70%	15.11%	15.36%	19.86%

**NOTES TO SCHEDULE**

Valuation date: January 1, 2023

Actuarially determined contribution rates are calculated by September 30 of each year for the upcoming calendar year.

**Methods and assumptions used to determine contribution rates:**

Actuarial cost method	Entry age normal
Amortization method	Level dollar, closed
Remaining amortization period	3 years
Asset valuation method	Smoothed value with a corridor of 80% to 120% of fair value.
Inflation	3%
Salary increases	5.5% annual increase
Investment rate of return	7.5%
Retirement age	Normal retirement age
Mortality	PubS-2010 mortality table, including rates for disabled retirees and contingent survivors. Incorporated into the table are rates projected generationally using Scale MP-2021 to reflect mortality improvement.

**Changes in benefit terms:**

Eliminate Service increment for those hired after 1/1/2021 and add early retirement provision effective 1/1/2024.

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<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 809,364	\$ 851,856	\$ 822,819	\$ 770,721	\$ 761,309	\$ 751,249
<u>809,367</u>	<u>851,857</u>	<u>822,819</u>	<u>770,721</u>	<u>761,309</u>	<u>751,249</u>
\$ <u>(3)</u>	\$ <u>(1)</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
\$ <u>3,974,721</u>	\$ <u>3,865,415</u>	\$ <u>3,868,025</u>	\$ <u>3,481,326</u>	\$ <u>3,317,883</u>	\$ <u>3,103,825</u>
<u>20.36%</u>	<u>22.04%</u>	<u>21.27%</u>	<u>22.14%</u>	<u>22.95%</u>	<u>24.20%</u>



**MONTGOMERY TOWNSHIP**  
**SCHEDULE OF POLICE PENSION PLAN**  
**INVESTMENT RETURNS**  
**LAST TEN FISCAL YEARS**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
ANNUAL MONEY-WEIGHTED RATE OF RETURN, NET OF INVESTMENT EXPENSE	<u>10.83%</u>	<u>14.75%</u>	<u>-17.99%</u>	<u>14.59%</u>

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<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u><u>15.78%</u></u>	<u><u>20.06%</u></u>	<u><u>-4.18%</u></u>	<u><u>14.84%</u></u>	<u><u>6.03%</u></u>	<u><u>-0.54%</u></u>

# MONTGOMERY TOWNSHIP

## SCHEDULE OF CHANGES IN THE TOTAL OTHER POSTEMPLOYMENT BENEFIT PLAN LIABILITY AND RELATED RATIOS LAST SEVEN FISCAL YEARS

	2024	2023	2022	2021	2020	2019	2018
TOTAL OPEB LIABILITY							
Service cost	\$ 194,225	\$ 281,362	\$ 314,284	\$ 231,446	\$ 198,579	\$ 210,147	\$ 187,611
Interest	160,086	98,137	85,815	120,987	123,658	107,879	121,756
Difference between expected and actual experience	(259,081)	-	(372,002)	-	30,080	-	(177,908)
Changes of assumptions	138,435	(748,195)	98,527	483,123	115,459	(140,143)	148,960
Benefit payments	(204,802)	(175,801)	(181,578)	(185,272)	(188,136)	(176,955)	(163,741)
NET CHANGE IN TOTAL OPEB LIABILITY	28,863	(544,497)	(54,954)	650,284	279,640	928	116,678
TOTAL OPEB LIABILITY, BEGINNING	3,631,011	4,175,508	4,230,462	3,580,178	3,300,538	3,299,610	3,182,932
TOTAL OPEB LIABILITY, ENDING	\$ 3,659,874	\$ 3,631,011	\$ 4,175,508	\$ 4,230,462	\$ 3,580,178	\$ 3,300,538	\$ 3,299,610
COVERED-EMPLOYEE PAYROLL	4,934,685	4,469,933	4,469,933	3,986,097	3,986,097	3,408,647	3,408,647
TOTAL OPEB LIABILITY AS A PERCENTAGE OF COVERED-EMPLOYEE PAYROLL	74.17%	81.23%	93.41%	106.13%	89.82%	96.83%	96.80%

### NOTES TO SCHEDULE

No assets are accumulated in a trust to pay benefits related to this plan.

Changes in assumptions: In the 2024 valuation, the discount rate changed from 4.31% to 4.00%. The trend and retirement assumptions were updated. In the 2022 valuation, the discount rate changed from 2.25% to 4.31%. The trend and retirement assumptions were updated. In the 2020 valuation, the discount rate changed from 3.26% to 1.93%. In the 2019 actuarial valuation, the discount rate changed from 3.64% to 3.26%. In the 2018 actuarial valuation, the discount rate changed from 3.16% to 3.64%. In the 2017 actuarial valuation, the discount rate changed from 3.71% to 3.16%. The trend assumption was updated.

This schedule is to present the requirement to show information for ten (10) years. However, until a full ten-year trend is compiled, information for only those years for which information is available is shown.

# **MONTGOMERY TOWNSHIP**

## **TREND DATA ON INFRASTRUCTURE CONDITION**

### **YEAR ENDED DECEMBER 31, 2024**

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The Township has adopted an alternative process for recording depreciation on certain infrastructure assets. Under this alternative method, referred to as the modified approach, the Township expenses certain maintenance and preservation costs and does not report depreciation expense. Assets accounted for under the modified approach include approximately 73.92 lane miles of local roads, 776,540 linear feet of curbs and 3,057,389 square feet of sidewalks.

In order to utilize the modified approach, the Township is required to:

- Perform condition assessments of eligible assets and summarize the results using a measurement scale.
- Estimate each year the annual amount to maintain and preserve the assets at the condition level established and disclosed by the Township.
- Document that the assets are being preserved approximately at or above the established condition level.

The Montgomery Township Department of Public Works uses a number of methods to determine the condition of roadway pavements; however, the Pavement Condition Index (PCI) serves as the Township's primary method to measure and monitor pavement condition of its local roads. The PCI is a visual analysis conducted by an engineer and Public Works Director. It includes a five point scale evaluating the conditions of roadway surfaces from Excellent to Failed with corresponding maintenance and repair work recommendations. During the annual assessment inspection of road surfaces, the Township Engineer and Public Works Director inspect the adjoining curb/sidewalk facilities to determine those needing repair or replacement.

The Township manages the conditions of its road pavements and curbs/sidewalks through its 16-Year Road Plan. This plan calculates the amount of funds needed to be budgeted on an annual basis to resurface all Township-owned roads every 16 years and replace all curbs/sidewalks every 25-30 years. It is based on the premise that road pavement surfaces will start to show signs of major distress after 16 years and that necessary curbs/sidewalk replacements need to occur a year in advance of the scheduled road resurfacing to maintain the pavement's integrity after resurfacing. Funding for the 16-Year Road Plan is included in annual General Fund and Liquid Fuels Fund budgets.

The Township's policy is that no more than 20% of local road pavements and curbs/sidewalks will have a condition rating as "poor" or "very poor." The Township assesses conditions of its road and curbs/sidewalks every three years and makes necessary adjustments to the pavement resurfacing and curb/sidewalk replacement schedule based on that assessment. The following reports the percentage of road pavements and curbs/sidewalks that met this rating as of the last three evaluation periods:

Condition	% of Streets		
	2023	2020	2017
Excellent/good - rating of III - V	94%	94%	94%
Fair/poor - rating of II	6%	6%	6%
Very poor/failed - rating of I	0%	0%	0%

**MONTGOMERY TOWNSHIP**  
**TREND DATA ON INFRASTRUCTURE CONDITION**  
**YEAR ENDED DECEMBER 31, 2024**

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The following chart presents the estimated and actual amounts spent on road resurfacing and curb/sidewalk replacement work during the past five fiscal years to maintain and preserve the assets at the condition level established by the Township:

<u>Fiscal Year Ended</u>	<u>Estimated Cost</u>	<u>Actual Cost</u>
2024	\$ 1,124,000	\$ 873,098
2023	264,000	93,606
2022	211,050	373,267
2021	1,144,500	578,864
2020	904,600	683,887

## **SUPPLEMENTARY INFORMATION SECTION**

**MONTGOMERY TOWNSHIP**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES**  
**GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual	Over (Under)
	Original	Final	Amounts	Budget
REVENUES				
Taxes				
Real estate	\$ 3,020,000	\$ 3,020,000	\$ 3,015,812	\$ (4,188)
Earned income	6,000,000	6,000,000	7,600,443	1,600,443
Transfer	900,000	900,000	902,135	2,135
Mercantile	2,300,000	2,300,000	2,542,234	242,234
Local services	550,000	550,000	691,011	141,011
Amusement	60,000	60,000	88,842	28,842
Business privilege	1,000,000	1,000,000	1,063,840	63,840
TOTAL TAXES	13,830,000	13,830,000	15,904,317	2,074,317
Licenses and permits				
Building	350,000	350,000	376,605	26,605
Zoning	15,000	15,000	22,914	7,914
Electrical	15,000	15,000	52,078	37,078
Plumbing	10,000	10,000	15,975	5,975
Street	7,500	7,500	8,075	575
Fence	7,500	7,500	7,685	185
Use and occupancy	10,000	10,000	20,918	10,918
Roofing and siding	25,000	25,000	41,122	16,122
Grading	3,000	3,000	3,450	450
Demolition	5,000	5,000	17,777	12,777
Heat, vent and air conditioning	40,000	40,000	103,985	63,985
Sign	10,000	10,000	13,613	3,613
Cable television franchise fees	425,000	425,000	465,059	40,059
Other	38,500	38,500	51,103	12,603
TOTAL LICENSES AND PERMITS	961,500	961,500	1,200,359	238,859
Fines and forfeits, police	110,000	110,000	90,402	(19,598)
Interest income, rents and royalties	50,000	50,000	376,479	326,479
Intergovernmental revenues				
Federal	-	-	2,203,654	2,203,654
Public utility realty tax	15,000	15,000	-	(15,000)
Municipal Pension System State Aid	550,000	550,000	614,583	64,583
Foreign Fire Tax	200,000	200,000	220,939	20,939
Other state grants	67,000	67,000	44,488	(22,512)
TOTAL INTERGOVERNMENTAL REVENUES	832,000	832,000	3,083,664	2,251,664
Charges for services				
Administrative	20,000	20,000	28,151	8,151
Police services	25,000	25,000	42,088	17,088
TOTAL CHARGES FOR SERVICES	45,000	45,000	70,239	25,239
Unclassified operating revenues	-	-	39,230	39,230
TOTAL REVENUES AND OTHER FINANCING SOURCES				
	\$ 15,828,500	\$ 15,828,500	\$ 20,764,690	\$ 4,936,190

**MONTGOMERY TOWNSHIP**  
**SCHEDULE OF FUNCTIONAL EXPENDITURES BY**  
**ACTIVITY AND OTHER FINANCING USES**  
**GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual	Over (Under)
	Original	Final	Amounts	Budget
EXPENDITURES				
General government				
Administration	\$ 1,455,778	\$ 1,455,778	\$ 1,459,525	\$ 3,747
Tax collection	211,000	211,000	193,911	(17,089)
Legal services	105,000	105,000	81,562	(23,438)
Finance	539,574	539,574	511,719	(27,855)
Information technology	455,621	455,621	548,501	92,880
Engineering	77,000	77,000	95,454	18,454
TOTAL GENERAL GOVERNMENT	<u>2,843,973</u>	<u>2,843,973</u>	<u>2,890,672</u>	<u>46,699</u>
Public safety				
Police services	8,920,995	8,920,995	8,388,643	(532,352)
Fire protection	223,500	223,500	238,439	14,939
Code enforcement	623,770	623,770	569,497	(54,273)
Emergency and VMSC	100,000	100,000	100,500	500
TOTAL PUBLIC SAFETY	<u>9,868,265</u>	<u>9,868,265</u>	<u>9,297,079</u>	<u>(571,186)</u>
Highways and streets				
Public works	2,090,262	2,090,262	1,996,622	(93,640)
Snow and ice removal	52,875	52,875	(24,292)	(77,167)
Traffic	1,000	1,000	23,743	22,743
Street lighting	1,000	1,000	-	(1,000)
Storm sewers and drains	15,000	15,000	5,976	(9,024)
Maintenance and repairs of roads and bridges	50,000	50,000	33,175	(16,825)
TOTAL HIGHWAYS AND STREETS	<u>2,210,137</u>	<u>2,210,137</u>	<u>2,035,224</u>	<u>(174,913)</u>
TOTAL EXPENDITURES	<u>14,922,375</u>	<u>14,922,375</u>	<u>14,222,975</u>	<u>(699,400)</u>
OTHER FINANCING USES				
Transfers out				
Capital Reserve Fund	<u>850,000</u>	<u>850,000</u>	<u>3,053,654</u>	<u>2,203,654</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$ 15,772,375</u>	<u>\$ 15,772,375</u>	<u>\$ 17,276,629</u>	<u>\$ 1,504,254</u>



**MONTGOMERY TOWNSHIP**  
**COMBINING BALANCE SHEET**  
**OTHER GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2024**

				Special Revenue
	Fire Protection Fund	Park and Recreation Fund	Street Light Fund	Highway Aid Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ 511,800	\$ 907,826	\$ 388,702	\$ 1,746,348
Taxes receivable	149,200	4,121	-	-
Accounts receivable	94,418	-	-	-
Prepaid items	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 755,418</b>	<b>\$ 911,947</b>	<b>\$ 388,702</b>	<b>\$ 1,746,348</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued expenditures	\$ 23,706	\$ 7,546	\$ 6,778	\$ -
Accrued payroll	31,724	973	32	-
Due to other funds	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>55,430</b>	<b>8,519</b>	<b>6,810</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenues				
Property taxes	4,942	2,383	-	-
Income taxes	29,313	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>34,255</b>	<b>2,383</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>				
Nonspendable, prepaid items	-	-	-	-
Restricted				
Providing and maintaining street lights	-	-	381,892	-
Debt service	-	-	-	-
Park and recreation capital projects	-	-	-	-
Highway and street projects	-	-	-	1,746,348
Park and recreation activities	-	901,045	-	-
Committed to				
Arbor Day and shade tree commission	-	-	-	-
Environmental	-	-	-	-
Fire protection capital purchases and/or infrastructure projects	665,733	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>665,733</b>	<b>901,045</b>	<b>381,892</b>	<b>1,746,348</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 755,418</b>	<b>\$ 911,947</b>	<b>\$ 388,702</b>	<b>\$ 1,746,348</b>

Environmental Fund	Replacement Tree Fund	Autumn Festival Fund	Capital Projects		Total Other Governmental Funds
			Park and Recreation Capital Fund	Debt Service Fund	
\$ 77,102	\$ 439,233	\$ -	\$ 416,239	\$ 430,673	\$ 4,917,923
-	-	-	-	7,936	161,257
-	-	-	-	-	94,418
-	-	11,450	-	-	11,450
<u>\$ 77,102</u>	<u>\$ 439,233</u>	<u>\$ 11,450</u>	<u>\$ 416,239</u>	<u>\$ 438,609</u>	<u>\$ 5,185,048</u>
\$ 825	\$ 1,300	\$ 6,000	\$ -	\$ -	\$ 46,155
-	-	-	-	-	32,729
-	-	15,364	-	-	15,364
<u>825</u>	<u>1,300</u>	<u>21,364</u>	<u>-</u>	<u>-</u>	<u>94,248</u>
-	-	-	-	4,589	11,914
-	-	-	-	-	29,313
-	-	-	-	4,589	41,227
-	-	11,450	-	-	11,450
-	-	-	-	-	381,892
-	-	-	-	434,020	434,020
-	-	-	416,239	-	416,239
-	-	-	-	-	1,746,348
-	-	-	-	-	901,045
-	437,933	-	-	-	437,933
76,277	-	-	-	-	76,277
-	-	-	-	-	665,733
-	-	(21,364)	-	-	(21,364)
<u>76,277</u>	<u>437,933</u>	<u>(9,914)</u>	<u>416,239</u>	<u>434,020</u>	<u>5,049,573</u>
<u>\$ 77,102</u>	<u>\$ 439,233</u>	<u>\$ 11,450</u>	<u>\$ 416,239</u>	<u>\$ 438,609</u>	<u>\$ 5,185,048</u>

**MONTGOMERY TOWNSHIP**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**OTHER GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2024**

	Fire Protection Fund	Park and Recreation Fund	Street Light Fund	Special Revenue Highway Aid Fund
REVENUES				
Taxes	\$ 1,646,383	\$ 509,345	\$ 135,179	\$ -
Interest income, rents and royalties	32,598	48,100	18,875	102,555
Intergovernmental revenues	199,588	35,469	760	701,223
Charges for services	77,191	2,545	725	-
Unclassified operating revenues	425	-	-	-
TOTAL REVENUES	<u>1,956,185</u>	<u>595,459</u>	<u>155,539</u>	<u>803,778</u>
EXPENDITURES				
Current				
General government	-	-	-	-
Public safety	1,746,406	-	-	-
Public works				
Sanitation	-	-	-	-
Highways and streets	-	-	118,457	873,098
Culture and recreation	-	539,291	-	-
Debt service				
Principal retirement	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>1,746,406</u>	<u>539,291</u>	<u>118,457</u>	<u>873,098</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>209,779</u>	<u>56,168</u>	<u>37,082</u>	<u>(69,320)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(199,588)	(35,469)	(760)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(199,588)</u>	<u>(35,469)</u>	<u>(760)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	10,191	20,699	36,322	(69,320)
FUND BALANCES AT BEGINNING OF YEAR	<u>655,542</u>	<u>880,346</u>	<u>345,570</u>	<u>1,815,668</u>
FUND BALANCES AT END OF YEAR	<u>\$ 665,733</u>	<u>\$ 901,045</u>	<u>\$ 381,892</u>	<u>\$ 1,746,348</u>

Environmental Fund	Replacement Tree Fund	Autumn Festival Fund	Capital Projects Park and Recreation Capital Fund	Debt Service Fund	Total Other Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 978,872	\$ 3,269,779
-	19,331	1,383	-	14,854	237,696
-	-	-	-	-	937,040
-	-	-	-	-	80,461
160	62,058	7,851	62,560	-	133,054
160	81,389	9,234	62,560	993,726	4,658,030
-	-	-	-	-	-
-	-	-	-	-	1,746,406
79,802	-	-	-	-	79,802
-	-	-	-	-	991,555
-	38,651	74,153	-	-	652,095
-	-	-	-	399,000	399,000
-	-	-	-	238,209	238,209
79,802	38,651	74,153	-	637,209	4,107,067
(79,642)	42,738	(64,919)	62,560	356,517	550,963
-	-	-	-	415,000	415,000
-	-	-	-	(418,228)	(654,045)
-	-	-	-	(3,228)	(239,045)
(79,642)	42,738	(64,919)	62,560	353,289	311,918
155,919	395,195	55,005	353,679	80,731	4,737,655
\$ 76,277	\$ 437,933	\$ (9,914)	\$ 416,239	\$ 434,020	\$ 5,049,573

**MONTGOMERY TOWNSHIP**  
**BUDGETARY COMPARISON SCHEDULE**  
**CAPITAL RESERVE FUND**  
**YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES</b>				
Interest income, rents and royalties	\$ 200,000	\$ 200,000	\$ 516,134	\$ 316,134
Intergovernmental revenues	1,049,000	1,049,000	82,877	(966,123)
Unclassified operating revenues	5,000	5,000	21,743	16,743
TOTAL REVENUES	<u>1,254,000</u>	<u>1,254,000</u>	<u>620,754</u>	<u>(633,246)</u>
<b>EXPENDITURES</b>				
General government				
Administration	-	-	670,399	670,399
Information technology	175,500	175,500	106,703	(68,797)
Buildings and grounds	234,000	234,000	126,333	(107,667)
TOTAL GENERAL GOVERNMENT	<u>409,500</u>	<u>409,500</u>	<u>903,435</u>	<u>493,935</u>
Public safety				
Police services	472,500	472,500	555,655	83,155
Fire protection	255,000	255,000	291,152	36,152
Code enforcement	-	-	8,515	8,515
TOTAL PUBLIC SAFETY	<u>727,500</u>	<u>727,500</u>	<u>855,322</u>	<u>127,822</u>
Highways and streets				
Public works	400,000	400,000	412,272	12,272
Traffic	2,389,500	2,389,500	1,433,473	(956,027)
Stormwater	560,500	560,500	337,696	(222,804)
Highway construction and rebuilding	402,000	402,000	249,822	(152,178)
TOTAL HIGHWAYS AND STREETS	<u>3,752,000</u>	<u>3,752,000</u>	<u>2,433,263</u>	<u>(1,318,737)</u>
Culture and recreation	<u>1,776,500</u>	<u>1,776,500</u>	<u>1,662,893</u>	<u>(113,607)</u>
TOTAL EXPENDITURES	<u>6,665,500</u>	<u>6,665,500</u>	<u>5,854,913</u>	<u>(810,587)</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(5,411,500)</u>	<u>(5,411,500)</u>	<u>(5,234,159)</u>	<u>177,341</u>
<b>OTHER FINANCING SOURCES</b>				
Proceeds from sale of capital assets	50,000	50,000	47,280	(2,720)
Transfers in	850,000	850,000	3,405,069	2,555,069
TOTAL OTHER FINANCING SOURCES	<u>900,000</u>	<u>900,000</u>	<u>3,452,349</u>	<u>2,552,349</u>
NET CHANGE IN FUND BALANCE	(4,511,500)	(4,511,500)	(1,781,810)	2,729,690
FUND BALANCE AT BEGINNING OF YEAR	<u>10,239,415</u>	<u>10,239,415</u>	<u>10,239,415</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 5,727,915</u>	<u>\$ 5,727,915</u>	<u>\$ 8,457,605</u>	<u>\$ 2,729,690</u>

**MONTGOMERY TOWNSHIP**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES--BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED DECEMBER 31, 2024**

	Fire Protection Fund		Park and Recreation Fund	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes				
Real estate	\$ 1,065,000	\$ 1,054,236	\$ 506,000	\$ 509,345
Earned income	310,000	362,713	-	-
Local services	180,000	229,434	-	-
TOTAL TAXES	1,555,000	1,646,383	506,000	509,345
Interest income, rents and royalties	5,000	32,598	10,000	48,100
Intergovernmental revenues				
State	-	-	-	-
Federal	-	199,588	-	35,469
TOTAL INTERGOVERNMENTAL REVENUES	-	199,588	-	35,469
Charges for services				
Department services	35,000	77,191	-	-
Recreation fees	-	-	500	2,545
TOTAL CHARGES FOR SERVICES	35,000	77,191	500	2,545
Unclassified operating revenues	500	425	-	-
TOTAL REVENUES	1,595,500	1,956,185	516,500	595,459
EXPENDITURES				
Public safety, fire protection	1,831,500	1,746,406	-	-
Sanitation	-	-	-	-
Highways and streets				
Street lighting	-	-	-	-
Repairs	-	-	-	-
TOTAL HIGHWAYS AND STREETS	-	-	-	-
Culture and recreation	-	-	633,050	539,291
TOTAL EXPENDITURES	1,831,500	1,746,406	633,050	539,291
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(236,000)	209,779	(116,550)	56,168
OTHER FINANCING USES				
Transfers out	-	(199,588)	-	(35,469)
NET CHANGE IN FUND BALANCES	(236,000)	10,191	(116,550)	20,699
FUND BALANCES AT BEGINNING OF YEAR	655,542	655,542	880,346	880,346
FUND BALANCES AT END OF YEAR	\$ 419,542	\$ 665,733	\$ 763,796	\$ 901,045

Street Light Fund		Highway Aid Fund		Environmental Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 135,000	\$ 135,179	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
135,000	135,179	-	-	-	-
2,500	18,875	15,000	102,555	1,500	-
-	-	694,000	701,223	-	-
-	760	-	-	-	-
-	760	694,000	701,223	-	-
500	725	-	-	-	-
-	-	-	-	-	-
500	725	-	-	-	-
-	-	-	-	-	160
138,000	155,539	709,000	803,778	1,500	160
-	-	-	-	-	-
-	-	-	-	53,000	79,802
129,325	118,457	-	-	-	-
-	-	1,124,000	873,098	-	-
129,325	118,457	1,124,000	873,098	-	-
-	-	-	-	-	-
129,325	118,457	1,124,000	873,098	53,000	79,802
8,675	37,082	(415,000)	(69,320)	(51,500)	(79,642)
-	(760)	-	-	-	-
8,675	36,322	(415,000)	(69,320)	(51,500)	(79,642)
345,570	345,570	1,815,668	1,815,668	155,919	155,919
\$ 354,245	\$ 381,892	\$ 1,400,668	\$ 1,746,348	\$ 104,419	\$ 76,277

Replacement Tree Fund		Autumn Festival Fund	
Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
2,500	19,331	500	1,383
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	62,058	17,500	7,851
2,500	81,389	18,000	9,234
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
57,500	38,651	35,000	74,153
57,500	38,651	35,000	74,153
(55,000)	42,738	(17,000)	(64,919)
-	-	-	-
(55,000)	42,738	(17,000)	(64,919)
395,195	395,195	55,005	55,005
\$ 340,195	\$ 437,933	\$ 38,005	\$ (9,914)



# MONTGOMERY TOWNSHIP

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--BUDGET AND ACTUAL NONMAJOR CAPITAL PROJECTS FUNDS YEAR ENDED DECEMBER 31, 2024

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	<u>Park and Recreation Capital Fund</u>	
	<u>Budget</u>	<u>Actual</u>
REVENUES		
Interest income, rents and royalties	\$ 1,000	\$ -
Unclassified operating revenues	<u>-</u>	<u>62,560</u>
TOTAL REVENUES	<u>1,000</u>	<u>62,560</u>
 FUND BALANCES AT BEGINNING OF YEAR	 <u>353,679</u>	 <u>353,679</u>
 FUND BALANCES AT END OF YEAR	 <u>\$ 354,679</u>	 <u>\$ 416,239</u>

**MONTGOMERY TOWNSHIP****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE--BUDGET AND ACTUAL  
NONMAJOR DEBT SERVICE FUND  
YEAR ENDED DECEMBER 31, 2024**

	Debt Service Fund	
	Budget	Actual
REVENUES		
Taxes, real estate	\$ 987,500	\$ 978,872
Interest income, rents and royalties	2,500	14,854
TOTAL REVENUES	<u>990,000</u>	<u>993,726</u>
EXPENDITURES		
General government, administration	-	-
Debt service		
Principal retirement	714,000	399,000
Interest	348,000	238,209
TOTAL EXPENDITURES	<u>1,062,000</u>	<u>637,209</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(72,000)	356,517
OTHER FINANCING SOURCES (USES)		
Transfers in	419,000	415,000
Transfers out	-	(418,228)
TOTAL OTHER FINANCING SOURCES (USES)	<u>419,000</u>	<u>(3,228)</u>
NET CHANGE IN FUND BALANCE	347,000	353,289
FUND BALANCE AT BEGINNING OF YEAR	<u>80,731</u>	<u>80,731</u>
FUND BALANCE AT END OF YEAR	<u>\$ 427,731</u>	<u>\$ 434,020</u>

MONTGOMERY TOWNSHIP BOARD OF SUPERVISORS  
**BOARD INFORMATION SUMMARY**  
Item #14

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SUBJECT: Review of Capital Investment Plan  
MEETING DATE: September 22, 2025  
BOARD LIAISON: Audrey R. Ware-Jones, Chairwoman  
INITIATED BY: Carolyn McCreary, Township Manager

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**BACKGROUND:**

The Township Manager will provide an update to the Board on the Township's Capital Investment Plan and the 2024 results of operations in the Capital Reserves Fund.

### Capital Reserves Fund - Fund Balance History

12/31/18	\$	12,236,761	
12/31/19		11,695,208	
12/31/20		8,841,950	
12/31/21		22,231,066	
12/31/22		11,785,552	
12/31/23		10,239,415	(a)
12/31/24		8,457,605	(b)

(a) This includes a \$3.3 million transfer from the General Fund approved by the Board of Supervisors on 12/11/23.

(b) This includes a transfer of \$853,000 from the General Fund representing the tax increase of .45 mills.

# Capital Investment Plan

## Montgomery Township

### Capital Improvements

Description	2023	2024	2025	2026	2027	2028
Administration/Finance	\$ 145,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Buildings and Grounds	452,281	234,000	620,000	15,000	15,000	15,000
Information Technology	50,000	175,500	28,000	15,000	15,000	15,000
Police Services	284,056	455,000	490,272	808,630	342,130	302,130
Fire Services	146,523	191,494	150,000	561,000	-	400,000
Emergency Management	119,542	-	65,000	100,000	-	-
Community Recreation Center	454,324	85,000	1,058,000	751,000	40,000	755,000
PW Vehicle Replacement	1,582,500	400,000	380,000	160,000	160,000	-
PW Equipment Replacement	243,000	-	50,000	-	-	-
P&R Equipment Replacement	6,000	194,000	55,000	25,000	-	-
Road Paving Projects	1,667,637	858,100		1,276,479		-
Curbs and ADA Ramps	99,000	286,560	579,400	-	-	-
Traffic Lights/Signals	584,000	306,000	1,405,000	1,210,000	-	-
Traffic Intersections	120,000	200,000	150,000	150,000	100,000	50,000
Traffic Crosswalks	481,000	-	356,161	200,000	-	-
Stormwater	577,403	484,500	911,000	950,000	100,000	100,000
Engineering	648,566	226,716	862,847	112,946	83,356	10,000
Parks and Recreation	510,942	702,000	2,795,592	1,876,000	28,000	27,000
<b>Total Capital Improvements:</b>	<b>\$ 8,171,775</b>	<b>\$ 4,798,870</b>	<b>\$ 9,966,272</b>	<b>\$ 8,211,054</b>	<b>\$ 883,486</b>	<b>\$ 1,674,130</b>

### Capital Funding Sources

Description	2023	2024	2025	2026	2027	2028
<b>Grants</b>						
TAP	\$ -	\$ -	\$ 1,700,000	\$ -	\$ -	\$ -
County Transportation Program	-	271,072	-	-	-	-
DCNR	-	250,000	250,000	-	-	-
DCED	-	-	125,000	-	-	-
Green Light Go	-	528,260	528,260	-	-	-
State Multi Modal			210,986			
<b>Cost Sharing</b>						
Horsham Township **			83,370			
Lansdale Borough ***				467,500		
<b>Other Funding Sources</b>						
Liquid Fuels Contribution	-	858,100	280,000	1,276,479	-	-
Transfer from General Fund	200,000	200,000	2,000,000	200,000	200,000	200,000
Transfer from Parks Fund			400,000			
<b>Capital Projects Fund</b>						
Bond Proceeds	7,144,372	2,569,298	-	-	-	-
ARPA	577,403	484,500	911,000	565,663		
Operating Revenue	250,000	200,000	200,000	200,000	200,000	200,000
Capital Reserves	-	(562,360)	3,277,656	5,501,413	483,486	1,274,130
<b>Total Capital Funding:</b>	<b>\$ 8,171,775</b>	<b>\$ 4,798,870</b>	<b>\$ 9,966,272</b>	<b>\$ 8,211,054</b>	<b>\$ 883,486</b>	<b>\$ 1,674,130</b>

**MONTGOMERY TOWNSHIP**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2024**

	<u>General Fund</u>	<u>Capital Reserve Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>				
Taxes	\$ 15,904,317	\$ -	\$ 3,269,779	\$ 19,174,096
Licenses and permits	1,200,359	-	-	1,200,359
Fines and forfeits	90,402	-	-	90,402
Interest income, rents and royalties	376,479	516,134	237,696	1,130,309
Intergovernmental revenues	3,083,664	82,877	937,040	4,103,581
Charges for services	70,239	-	80,461	150,700
Unclassified operating revenues	39,230	21,743	133,054	194,027
<b>TOTAL REVENUES</b>	<u>20,764,690</u>	<u>620,754</u>	<u>4,658,030</u>	<u>26,043,474</u>
<b>EXPENDITURES</b>				
Current				
General government	2,890,672	903,435	-	3,794,107
Public safety	9,297,079	855,322	1,746,406	11,898,807
Public works	-	-	79,802	79,802
Sanitation	-	-	-	-
Highways and streets	2,035,224	2,433,263	991,555	5,460,042
Culture and recreation	-	1,662,893	652,095	2,314,988
Debt service	-	-	399,000	399,000
Principal retirement	-	-	238,209	238,209
Interest	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>14,222,975</u>	<u>5,854,913</u>	<u>4,107,067</u>	<u>24,184,955</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>6,541,715</u>	<u>(5,234,159)</u>	<u>550,963</u>	<u>1,858,519</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	-	47,280	-	47,280
Interfund transfers in	-	3,405,069	415,000	3,820,069
Interfund transfers out	(3,053,654)	-	(654,045)	(3,707,699)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(3,053,654)</u>	<u>3,452,349</u>	<u>(239,045)</u>	<u>159,650</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>3,488,061</u>	<u>(1,781,810)</u>	<u>311,918</u>	<u>2,018,169</u>
<b>FUND BALANCES AT BEGINNING OF YEAR, AS PREVIOUSLY REPORTED</b>	<u>5,779,557</u>	<u>9,839,209</u>	<u>4,737,655</u>	<u>20,356,421</u>
<b>RESTATEMENT FOR CORRECTION OF AN ERROR</b>	<u>-</u>	<u>400,206</u>	<u>-</u>	<u>400,206</u>
<b>FUND BALANCE- BEGINNING, AS RESTATED</b>	<u>5,779,557</u>	<u>10,239,415</u>	<u>4,737,655</u>	<u>20,756,627</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 9,267,618</u>	<u>\$ 8,457,605</u>	<u>\$ 5,049,573</u>	<u>\$ 22,774,796</u>

See accompanying notes to the basic financial statements.

## 2025 CAPITAL PURCHASES/PROJECTS

Date	Vendor	Description	Actual Amount	Budget	Savings/ (Overage)
10/28/2024	Miller Sports Flooring	replacement of gymnasium floor	\$ 460,878.92	\$ 858,000.00	\$ 397,121.08
1/27/2025	E.M. Grant Fleet Automation	islander prime at fuel pumps	16,606.10	30,000.00	13,393.90
2/10/2025	Cenero	AV upgrades - CRC event room	39,905.00	40,000.00	95.00
2/10/2025	Fred Beans - Doylestown	2025 Chevrolet Tahoe (Fire Dept.)	80,338.00	90,000.00	9,662.00
2/10/2025	Fred Beans Lincoln Havis, Inc.	2025 Ford Interceptors (Police) equipment and installation	146,715.00 63,180.88	227,592.00	17,696.12
2/24/2025	Star Buick-GMC-Cadillac	2025 GMC Sierra	74,600.00	85,000.00	10,400.00
3/10/2025	Olsen Services	Parking Lot Lights - Township bldg.	47,060.00	65,000.00	17,940.00
3/10/2025	Cargo Trailer Sales	trailer - Public Works	17,454.00	20,000.00	2,546.00
3/10/2025	Turf Equipment and Supply Co.	zero-turn mower	27,982.36	30,000.00	2,017.64
4/14/2025	Donnelly Concrete, LLC	curb and curb ramp project	486,600.00	579,400.00	92,800.00
4/14/2025	Turf Equipment and Supply	boom mower attachment	20,251.45	25,000.00	4,748.55
4/14/2025	Topacourt, LLC	Spring Valley tennis court refurb.	261,160.00	402,000.00	140,840.00
4/28/2025	CM3 Building Solutions	CRC security and access upgrades	108,000.00	100,000.00	(8,000.00)

Date	Vendor	Description	Amount	Budget	Savings/ (Overage)
4/28/2025	Armour & Sons	North Wales Rd/Harbob Ln traffic signal	629,471.00	710,000.00	80,529.00
4/28/2025	Craftweld Fabrication Co., Inc.	removable woodchipper box	8,240.00	15,000.00	6,760.00
4/28/2025	G.L. Sayre, Inc.	Peterbilt Dump Truck	158,601.00	280,000.00	(7,775.00)
	J&J Truck Bodies & Trailers	(State Liquid Fuels)	97,360.00		
	DeJana Truck and Utility		31,814.00		
5/12/2025	Land O Meter Corporation	portable weighing scales (Highway Safety Unit)	32,370.00	32,370.00	-
7/28/2025	Drumheller Construction	concrete replacement (emergency repairs - trip hazard)	31,500.00	-	(31,500.00)
7/28/2025	City Electric Supply Co.	LED light conversion - Whistlestop Park	20,723.00	25,000.00	4,277.00
8/25/2025	Atlas Copco	Air compressor - Battalion 2	5,767.66	6,000.00	232.34
8/25/2025	MTMSA	Rose twig bathroom project	164,110.00	200,000.00	35,890.00
8/25/2025	All Traffic Solutions, Inc.	Speed Zone devices for work zones	13,018.00	15,000.00	1,982.00
Totals			\$ 3,043,706.37	\$ 3,835,362.00	\$ 791,655.63

21%  
under budget



BOS			
<u>Approval</u>	<u>Vendor</u>	<u>Description</u>	<u>Cost</u>
	Spartan Emergency Response	Fire Truck	707,038.00
01/24/22	Fred Beans of Doylestown	2022 Police Interceptor Utility AWD base (K8A)	108,000.00
01/24/22	Havis	Equipment for 2022 Police Interceptor	9,486.96
01/24/22	Havis	Labor for 2022 Police Interceptor	4,560.00
01/24/22	Havis	Equipment for 2022 Police Interceptor	9,306.56
01/24/22	Havis	Labor for 2022 Police Interceptor	4,712.00
01/24/22	Havis	Equipment for 2022 Police Interceptor	8,326.53
01/24/22	Havis	Labor for 2022 Police Interceptor	4,788.00
02/14/22	Campbell Supply Company	Mounting and Installation of Equipment on 18	21,495.10
02/14/22	Turf Equipment and Supply Company	Toro Z Master 7500D Series Mower	23,576.35
02/14/22	Eagle Power and Equipment	Case 590SN T4 Backhoe	152,243.00
02/14/22	Eagle Power and Equipment	Vibratory Roller	65,643.00
02/28/22	Fred Beans of Doylestown	2021 Police Interceptor Utility AWD	34,500.00
02/28/22	Marriott's Emergency Equipment	Fire SUV equipment install	15,225.00
02/28/22	CDW-G	G-TAC Laptop/MDC	4,544.87
02/28/22	Johnson Fitness and Wellness, LLC	Fire Gym Equipment	9,341.29
03/14/22	James D. Morrissey, Inc	2022 Road Program	877,559.80
03/14/22	G.L Sayre Peterbilt	2022 Peterbilt Dump	144,828.00
03/14/22	Triad Truck Equipment	Dump Body, Snowplow, Salt Spreader and Install	112,633.00
03/14/22	Sherwin Williams	Graco GrindLazer	7,176.00
03/14/22	Signal Control Products	Route 463 & Kenas Road Traffic Signal Intersection	43,240.00
03/14/22	Armour & Sons Electric	Route 463 & Kenas Road Traffic Signal Intersection	20,857.00
03/14/22	Signal Control Products	Route 463 & Hartman Road Traffic Signal Intersection	32,525.00
03/14/22	Armour & Sons Electric	Route 463 & Hartman Road Traffic Signal Intersection	19,318.00
03/14/22	Signal Control Products	Route 63 & Bell Run Blvd. Traffic Signal Intersection	43,860.00
03/14/22	Armour & Sons Electric	Route 63 & Bell Run Blvd. Traffic Signal Intersection	20,937.00
03/28/22	KBC Construction, LLC	Sassafras Stormwater Pipe Replacement Project	387,730.00
			-
03/28/22	Drumheller Construction Co., Inc.	2022 Curb and Curb Ramp Project	115,664.00
03/28/22	Tarheel Canine Training of Sanford	2 Canines and Training	29,230.04
03/28/22	NWWA	Emergency Radio Communications & Equipment	58,472.28
04/11/22	CDW-G	Wi-Fi Upgrades	13,490.00
05/09/22	egov	Website Redesign	10,000.00
05/23/22	Selex ES	Vehicle Mounted License Plate Reader	36,604.00
06/13/22	Top-A-Court, LLC	Whistlestop Court Projects	253,499.25
06/13/22	Drumheller Construction Co., Inc.	416 Stump Road - Concrete Drainage Correction	30,175.00
06/13/22	Tyler Technologies	Municipal Software	248,459.00
07/11/22	Armour & Sons Electric	Route 463 & Hartman Road Traffic Signal Intersection - CO	19,552.00
08/22/22	James D. Morrissey, Inc	2022 Road Program - Change Order	18,983.20
08/22/22	Marino Corporation	309 and Montgomery Mall Access Drive N/S	1,264,205.80
09/12/22	Scatton's Heating & Cooling, Inc.	HVAC System for the IT Server Room	7,995.00
09/12/22	Top-A-Court, LLC	Bocce Court - Community Recreation Center	102,492.00
09/12/22	Top-A-Court, LLC	Bocce Court - Friendship Park	109,388.00
10/10/22	Glick Fire Equipment Company	Squad 18 Fire Truck	1,022,385.00
10/10/22	Glick Fire Equipment Company	Engine 18 Fire Truck	949,718.00
01/23/23	Fred Beans Ford Lincoln	2023 Police Interceptor Utility AWD base (K8A)	79,782.00
01/23/23	Havis Inc	Equipment & Labor for 2023 Police Interceptor	27,545.43
01/23/23	Whitmoyer Auto Group	2023 Crew Cab Truck	63,450.00
01/23/23	Triad Truck Equipment	2023 Crew Cab Truck	92,242.00
01/23/23	Whitmoyer Auto Group	2023 Dump Truck	68,800.00
01/23/23	Triad Truck Equipment	2023 Dump Truck	70,670.00
01/23/23	Whitmoyer Auto Group	2023 Dump Truck	58,950.00
01/23/23	Triad Truck Equipment	2023 Dump Truck	70,670.00
01/23/23	Whitmoyer Auto Group	2023 Crew Cab Truck	73,450.00
01/23/23	Triad Truck Equipment	2023 Crew Cab Truck	92,242.00
01/23/23	Whitmoyer Auto Group	2023 Ford F550 Bucket Truck	216,625.00
01/23/23	Lizell Office Furniture	Planning and Zoning Furniture	13,059.00
02/13/23	Color House Painters	Battallion 2 Painting	8,500.00
02/13/13	B&H/University of Delaware	Drones	25,855.00

02/13/13	All-Traffic Solutions	SpeedAlert 24 Radar Message Sign Trailer	17,365.00
02/13/23	Eagle Power and Equipment	2023 Case TV450 skid loader	168,071.00
02/13/23	Turf Equipment and Supply Compnay	2023 Toto Z Master 7500 Zero-Turn Mower	26,755.74
02/13/23	Lawn and Golf Supply Co., Inc.	Zero-Turn Infield Groomer	29,943.00
02/13/23	Bortek Industries	Proteus Lite Portable System Pipe Camera	59,140.00
02/13/23	Ventrac	Ventrac Broom	5,924.10
02/27/23	KJ Door Services Inc	K-9 Kennel Doors	6,875.00
02/27/23	Life Fitnees	Treadmills	31,323.90
02/27/23	Wilson Products	Plasma Cutter	3,261.35
02/27/23	Beardsley LTD	Vibratory Plate	2,558.00
02/27/23	City Electric Supply	Bollard Lights	9,660.00
03/13/23	Computer Design & Integration, LLC	Desktop Computers	14,256.61
03/13/23	Witmer Public Safety/Aliengear	Sidearms and Accessories	46,407.39
03/13/23	United Rentals	Trench Shoring	8,450.00
03/13/23	LB Construction Enterprises	2023 Curb and Curb Ramp Project	84,588.00
03/13/23	James D. Morrissey	2023 Road Paving	1,287,705.34
03/13/23	Scatton's Heating and Cooling	K-9 Kennel HVAC Unit	9,287.00
03/27/23	Armour & Sons Electric, Inc.	Rectangular Flashing Beacons	484,017.00
03/27/23	KirbyBuilt	Trash/Recycling Cans	5,658.26
03/27/23	Nessim Renovations	Police Station Renovations	8,400.00
04/10/23	Star Buick GMC Cadillac	2024 GMC Sierra 3500HD Pickup Truck	68,670.00
04/23/23	Marriott's Emergency Equipment	Emergency Management Digital System Radio	63,387.00
04/23/23	M. Dobron & Sons, Inc	Zehr Tract Building Demolition	233,801.98
04/23/23	G.L. Sayre	Perterbiilt Dump	291,048.00
04/23/23	Triad Truck Equipment, Inc	Perterbiilt Dump	241,546.00
05/22/23	Tarheel Canine Training School	Police Canine	13,295.25
05/22/23	Denney Electric Supply	LED Lighting for Township Building	9,023.20
05/22/23	Display & Sign Center	Park Sign for Fellowship Park	3,865.00
06/12/23	Axon Enterprise Inc	Police In-Car Camera System and Body Camera System	75,161.03
06/12/23	West Generator Services	Generator at Battalion 2 Fire Station Replacement	26,170.00
07/10/23	Quaker City Painting	Battalion 1 and 2 Exterior Painting	8,007.50
07/10/23	Fedele Contractors	Richardson Road Culvert Replacement	285,247.92
08/14/23	T. Schiefer Contractors, Inc.	CRC Exterior Sidewalk and Stair Replacement Project	291,450.00
08/14/23	Couzens, Inc	Fellowship Park Improvement Project	672,069.00
08/14/23	FDMT RA	DFS Pick Up Truck and Equipment	103,845.61
08/28/23	Omega Systems Corp	Switch Replacement - Police Department	20,792.85
09/11/23	NWWA	Installation of Antenna and Equipment	20,300.00
09/11/23	P.C. Curry Floor Coverings	Police Renovations - Flooring and Installation	15,690.00
09/11/23	Robinson Steel Company	Police Renovations - Lockers and Installation	29,985.00
09/11/23	Marino Corporation	ADA Upgrades at Bethlehem Pike and Gwynedd Crossing	79,498.80

09/26/23	Dane & Sons Construction, Inc.	Knapp Road Dog Park	355,123.31
09/26/23	KBC Construction, LLC	Stormwater Improvements	192,155.00
10/09/23	Top-A-Court, LLC	Fellowship Park Basketball Court Improvements	109,819.00
11/13/23	General Recreation	Drinking Fountains (Human and Pet Combo)	33,488.00
11/27/23	Armour & Sons Electric, Inc.	Traffic Signal Modernization at 309/Taylor/McLaughlin	583,789.00
12/11/23	Lenni Electric Corporation	Traffic Signal Modernization at 463 and 5 Points Plaza	269,401.70
01/22/24	Computer Design & Integration, LLC	Desktop Computers Replacement	15,154.64
01/22/24	West Generator Services	Battalion 2 Generator - Change Order	10,551.00
02/12/24	All-Traffic Solutions	SpeedAlert 24 Radar Message Sign Trailer	18,425.13
02/12/24	West Generator Services	Battalion 1 Generator	99,774.00
02/12/24	GranTurk Equipment CO., Inc.	Elgin Whirlwind-MV Street Sweeper	405,934.75
02/26/24	PEXCO	Traffic Calming Devices - Grays Lane	7,578.42
02/26/24	Turf Equipment and Supply Company	Toro Wing Mower - 16'	135,514.06
02/26/24	Turf Equipment and Supply Company	Zero Turn Mowers	56,924.70
02/26/24	Fred Beans Lincoln	Police Vehicles	253,042.07
03/25/24	Drumheller Construction Co., Inc.	2024 Curb and Curb Ramp Project	163,032.50
03/25/24	James D. Morrissey, Inc	2024 Road Paving Projects	727,557.00
03/25/24	A. H. Cornell & Sons, Inc	Battalion 1 - Mill and Overlay of Parking Lot	81,846.52
03/25/24	Yocum Shutter & Blinds	Township Building and Battalion 2 - Window Treatments	14,000.00
04/08/24	A. H. Cornell & Sons, Inc	Bedford Lane - Storm Sewer Improvements	66,699.50
04/08/24	CM3 Building Solutions	Access Control and CCTV for DPW	48,168.98
05/13/24	G&B Construction	Storm Sewer Infrastructure Project	217,235.00
05/13/24	Omega Systems Corp	Network Equipment	31,713.14
05/28/24	Armour & Sons Electric	Pre-Emption Upgrades - Horsham/County Line Roads	153,525.00
06/10/24	Quaker City Painting	Exterior Painting of PW Building	16,015.00
			<b><u>17,074,571.71</u></b>

MONTGOMERY TOWNSHIP BOARD OF SUPERVISORS

**BOARD INFORMATION SUMMARY**

Item #15

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SUBJECT:	Wissahickon Watershed Water Quality Improvement Plan Update
MEETING DATE:	September 22, 2025
BOARD LIAISON:	
INITIATED BY:	Carolyn McCreary, Township Manager

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**BACKGROUND:**

The Wissahickon Quality Improvement Plan (WQIP) has been drafted, reviewed multiple times, amended and finally submitted to the Pennsylvania Department of Environmental Protection. Prior to the submission members of the Technical Subcommittee met virtually with the regulators in preparation for the submission.

Simultaneously we are working with Patrick Hitchens, Esq. to develop a Consortium agreement for the member municipalities to adopt. This agreement will memorialize the group's goals and objectives, its structure and function, officers, meetings and formation of subcommittees if needed, banking, and other administrative functions.

Once the agreement is in its final form it will be presented to the Board of Supervisors to review and authorize the advertisement of the ordinance to adopt it.

**BUDGET IMPACT:**

Projects listed in the WQIP will be funded by municipal allocations in the future and augmented by grants when possible. These will be presented annually to the members and included in their respective budgets. A fair allocation of costs is being discussed by members of the Management Committee.

MONTGOMERY TOWNSHIP BOARD OF SUPERVISORS  
**BOARD ACTION SUMMARY**  
Item #16

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SUBJECT: Decision on Proposals for Fire Services Staffing Study  
MEETING DATE: September 22, 2025  
BOARD LIAISON: Annette M. Long, Public Safety Committee Liaison  
INITIATED BY: Carolyn McCreary, Township Manager

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**BACKGROUND:**

At the October 28, 2024 Board of Supervisors public meeting, Chief Wiegman spoke to the Board about the future of fire services in Montgomery Township. In 2025 the Board discussed this at their public meetings on June 23, July 28, August 25 and September 8.

At the August 25 Board of Supervisors public meeting, the Board discussed the merits of having a third-party independent consultant evaluate the plan brought forth by Chief Wiegman and review other options. It was also suggested that a comprehensive study of fire operations be conducted. Consensus of the majority was to obtain quotes with the Board voting 4-1 to do so and report back.

The firms that were contacted are Center for Public Safety Management, LLC, Municipal Resources, Inc., and Aspirant Consulting Group, LLC.

Since the Board has resumed holding two meetings per month, you are able to review this information in a more timely manner and vote on how to proceed. Costs provided are below.

Aspirant Consulting Group, LLC	\$16,500 to \$23,450 (not to exceed \$25,000) Phase I
Center for Public Safety Management	\$47,560
Municipal Resources, Inc.	\$25,000 plus travel and expenses (Management ltr.)
	\$45,000 plus travel and expenses (full fire study)

The Board reviewed these proposals at their September 8 public meeting and after an extensive discussion voted to table this matter to the September 22 meeting.

**MOTION/RESOLUTION:**

**Motion** to appoint \_\_\_\_\_ to conduct a fire staffing study.

OR

**Motion** to not hire a firm to conduct a fire staffing study.

- 1) Motion by: \_\_\_\_\_ Second by: \_\_\_\_\_
- 2) The Chairwoman will call for public comment.
- 3) The Chairwoman will call for a vote.

**15. Ratification of the Memorandum of Understanding for Acting Chief William R. Peoples:** Ms. McCreary reported that with the retirement of Scott Bendig, Lt. Peoples has assumed the role of Acting Chief of Police. The Memorandum of Understanding outlines the details of his continued employment in this new role. His swearing in ceremony will take place during the November 11, 2024 Board of Supervisors public meeting.

**MOTION:** Upon motion by Ms. Chimera, seconded by Ms. Long, and unanimously carried (4-0), the Board ratified the Memorandum of Understanding between Montgomery Township and William R. Peoples and authorize his promotion to the position of Chief of Police of Montgomery Township effective October 29, 2024.

**New Business:**

**16. Department Reports:** Monthly reports were submitted by each department for activity in the month of September.

Ms. McCreary and Chief Wiegman discussed the future of fire services in Montgomery Township. Chief Wiegman reported that since the 1970s, Pennsylvania's number of volunteer firefighters has dropped from 360,000 to fewer than 37,715. The SR 6 Commission stated that it is the consensus of the Commission that a public safety crisis is unfolding due to the continuing decline in the ranks of our emergency services volunteers. The Montgomery Township Department of Fire Services continues to experience the impact of this nationwide lack of volunteer firefighters despite several efforts over the years focused on the recruitment and retention of volunteer firefighters and fire police officers. Montgomery Township Department of Fire Services was founded as a combination fire department in 2002. The department is proud to be a combination fire department.

The Fire Department of Montgomery Township currently has 69 members. The department's volunteer membership includes 44 firefighters, 18 fire police officers, and seven administrative members. 26 of the 44 firefighters reside in Montgomery Township, and 17 of these township residents have their Proboard 1001 National Firefighter 1 Certification. In all, 33 of the 44 firefighters have obtained National Certifications as a firefighter, a departmental requirement for interior firefighters. The department has had a net gain of 4 new firefighters since January 2022.

There are various ways and shifts to increase career staffing and provide 24/7/365 coverage for Montgomery Township and those were discussed. In summary, Chief Wiegman stated that the department continues to feel the impact of the national trend of a decrease in volunteer firefighters. Township and department leadership has attempted to incentivize the recruitment and retention of volunteers by offering tax rebates obtaining federal SAFER grants, funding a night duty program, investing in member development and safety, state-of-the-art facilities, apparatus and equipment, and managing the operations of the department allowing volunteers to prioritize training and responding to incidents. Department leadership continues to focus

efforts on recruiting and retaining volunteers, however, department attrition rates are growing and will continue to grow over the next couple of years. The township and department leadership must consider the future of their fire department. The optimal plan would be for the Township to employ career firefighters 24/7/365, supported by volunteers. Township and departmental leadership must prepare for a continual decrease in volunteer staffing levels and increase response times for the first arriving engine during volunteer hours. The department is in an excellent position to transition to a full combination department while maintaining its volunteer personnel. The Township has the personnel to make this transition and provide Montgomery Township with a premier combination fire department that is community-focused and operates efficiently in an all-hazard environment.

**17. Committee Liaison Reports:** Ms. Bamford reported that the Sewer Authority Board reviewed a study of the Hatfield sewer facility, which is in need of updating. Half of Montgomery Township's sewer flows to the Hatfield facility, so the Montgomery Township Municipal Sewer Authority will be contributing to the updating of the Hatfield facility in the future.

**18. Adjournment:** Upon motion by Ms. Chimera and seconded by Ms. Long, the meeting was adjourned at 8:27 p.m.

Respectfully submitted,

Deborah A. Rivas, Recording Secretary

MONTGOMERY TOWNSHIP BOARD OF SUPERVISORS  
**BOARD ACTION SUMMARY**  
Item #17

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SUBJECT: New Business – Department Reports  
MEETING DATE: September 22, 2025  
BOARD LIAISON:  
INITIATED BY: Audrey Ware-Jones, Chairwoman

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**BACKGROUND:**

The Township staff has prepared reports for the month of August. If there are any questions, the Department Directors will be available to answer them at the public meeting.

Additionally, this is an opportunity for staff to bring items or issues of interest to the Board of Supervisors for which they need input or direction.



**ADMINISTRATION REPORT**  
**August 2025**

**Administrative Matters (Township Manager)**

- Participated in virtual meeting with Consortium Executive Committee to discuss upcoming meeting agendas and speakers
- Met with Fire Chief to discuss staffing proposal with residents.
- Met with Human Resources Manager to discuss various HR matters.
- Met with CRC Director and Gilmore & Associates to discuss and inspect outdoor splash pad and playground area.
- Attended three meetings with the Battalion 1 building committee members to hear architects' proposals to evaluate the building.
- Met with Deb Rivas, to discuss The Wall That Heals event and evaluate various components of it.
- Participated in National Night Out event and cleanup.
- Attended the Chamber of Commerce Executive Committee meeting.
- Participated in Wissahickon Watershed meeting with Patrick Hitchens, Esq. to discuss formation of a Consortium.
- Chaired the Management Committee meeting for the Wissahickon watershed.
- Attended DVHT Executive Committee meeting.
- Attended the FDMT Awards breakfast.
- Met with Chamber of Commerce Director to discuss transition and upcoming events.
- Held staff meeting with representatives of 101 Commerce Drive and Township professionals.
- Attended the Partnership for Transportation board meeting.
- Attended VMSC pre-board meeting and monthly board of directors meeting.
- Participated in meeting with ICMA staff, as Evaluation Committee Chair to discuss the process for evaluating the 2025 conference.
- Meeting with Dan Snyder of DVRPC to provide update on acquiring the Powerline Trail easement for the Joseph Ambler Inn.
- Hosted "We Are Montgomery Township" podcast with Senator Collett.
- Attended first round of interviews for Police Officer candidate.
- Met with Finance Director and IT Director to discuss software transition.
- Met with Consortium President to discuss upcoming panel discussion *When Every Second Counts: The Municipal Manager's Role in Crisis Coordination*
- Participated in a conference call with the Solicitor to review ongoing legal work.
- Held agenda preparation meetings with the Department Heads.
- Webinar: *Kerrville, Texas Crisis Insights – Communications on the Ground*

## **Public Information**

### **Ongoing Initiatives**

- Continued communication with Township residents, businesses, and staff through various channels.
- Developed and refined communication and community engagement strategies.
- Promoted Recreation & Community events and programs.
- Assisted with Autumn Festival coordination.

### **Major Projects & Content Development**

- Recorded a podcast with Senator Maria Collett about constituent services.
- Coordination on the regional Public Information Symposium addressing the topic of Digital Accessibility.

### **Professional Development & Training**

- Attended the following webinars:
  - Kerrville, Texas, Crisis Insights – Communicators on the Ground (3CMA)
  - Eyes in the Sky: Using Drones for Government Communications (3CMA)
  - America250: Celebrations with Parks & Rec (PRPS)
  - Roundtable: Photo & Video Gear for PIOs (Regional PIO Consortium)

## **Human Resources**

- Updated and prepared Employee Service award spreadsheet
- Prepared and sent offer letter for a Communications Specialist
- Conducted onboarding for Communications Specialist
- Reviewed and registered for new MVR/PA Criminal background check process
- Updated ATS to provide responses to applicants
- Met w Carolyn to discuss HR matters
- Reviewed applications for the PW Laborer position
- Continue recruiting for a Silver Sneakers qualified instructor
- Conducted 3<sup>rd</sup> quarter random drug testing for PW
- Monitored 3<sup>rd</sup> quarter drug results for police and PW
- Assisted with the closeout of Kids U's final week
- Attended training for payroll process in Tyler software program
- Coordinated and participated in an employee meeting for attendance issue
- Conducted three in-person interviews for PW laborer
- Conducted orientation for CRC PT new hire
- Researched new vendor for flu shot clinic
- Worked on budget items for PW
- Met with IT for Personnel file project

## **Community and Recreation Center Report**

### **August 2025**

The Montgomery Township Community Recreation Center (Mont CRC) was a vibrant facility during the last full month of the summer.

***Below is a review of programming activity and facility usage for August 2025:***

- Kids University concluded its summer 2025 season on Friday August 8<sup>th</sup>. The eight-week operation ran smoothly and safely throughout the summer. Week 8 took place completely in the Community Center
- The Spray Pad dropped the curtain on summer water fun on Friday August 30<sup>th</sup>. The popular accessible playground stays open year-round, weather permitting.
- The Montgomery Township Concert Series concluded summer concerts on Wednesday August 7<sup>th</sup>. The AM Radio Band was a favorite of the crowd.
- Four Summer Specialty "Camps" were offered in August. The programs took place during August:
  - 1) Chess Camp – August 18<sup>th</sup> to 22<sup>nd</sup>. 18 attendees
  - 2) Basketball Camp – August 5 through 8<sup>th</sup> - 22 participants
  - 3) Ocean Drawing Camp - August 11<sup>th</sup> to August 25<sup>th</sup> – 14 attendees.
  - 4) Rock Out Drawing Camp – August 26<sup>th</sup> and 27<sup>th</sup> – 19 artists.
- The monthly Red Cross CPR class attracted 5 students.
- National Night Out was held on Friday August 8<sup>th</sup> complete with Fireworks.
- Jr. Firefighter Academy took place at Spring Valley Park on August 21<sup>st</sup>.
- Police Tactical Training took place in the CRC on August 3<sup>rd</sup>, 10<sup>th</sup>, and 17<sup>th</sup>.
- The Red Cross held a Blood Drive on Wednesday August 27<sup>th</sup>.
- Senior Committee Seminars took place on August 20<sup>th</sup> and 27<sup>th</sup>.
  - Topics: a) Balance Therapy/Fall Prevention
  - b) Senior Scam Prevention

- Fundamental Tennis Lessons during August ended the 9<sup>th</sup>. Class attendance was excellent.

Fall 2025 promises to be another busy recreation program season at the CRC. Diverse activities, programs, and unique events will begin the week of September 8th. Our lineup of opportunities continues to increase with each upcoming season. Please visit your Township's Community Center.

Planning and preparation for the **Annual Autumn Festival 2025** was in full swing during August. The popular Community Event takes place on Saturday October 18th from noon to 5:00pm.

Floyd S. Shaffer, Community Recreation Center Director



# Montgomery Township, PA

## Budget Report Account Summary

For Fiscal: 2025 Period Ending: 08/31/2025

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 01 - General Fund</b>						
<b>Revenue</b>						
<b>Department: 301 - Real Estate Taxes</b>						
<a href="#">01-301-100</a> Real Estate Taxes - Current Year	3,010,000.00	3,010,000.00	20,713.84	2,973,524.58	-36,475.42	1.21 %
<a href="#">01-301-200</a> Real Estate Taxes - Prior Year	10,000.00	10,000.00	896.76	10,283.34	283.34	102.83 %
<b>Department: 301 - Real Estate Taxes Total:</b>	<b>3,020,000.00</b>	<b>3,020,000.00</b>	<b>21,610.60</b>	<b>2,983,807.92</b>	<b>-36,192.08</b>	<b>1.20%</b>
<b>Department: 310 - Local Enabling (Act 511) Taxes</b>						
<a href="#">01-310-100</a> Real Estate Transfer Tax	750,000.00	750,000.00	106,650.46	523,331.27	-226,668.73	30.22 %
<a href="#">01-310-210</a> Earned Income Taxes	6,200,000.00	6,200,000.00	1,161,543.73	5,046,928.49	-1,153,071.51	18.60 %
<a href="#">01-310-310</a> Mercantile Taxes	2,200,000.00	2,200,000.00	73,067.48	2,238,168.41	38,168.41	101.73 %
<a href="#">01-310-360</a> Business Privilege Taxes	1,000,000.00	1,000,000.00	18,586.85	1,212,652.48	212,652.48	121.27 %
<a href="#">01-310-510</a> Local Services Taxes	550,000.00	550,000.00	117,814.48	456,879.81	-93,120.19	16.93 %
<a href="#">01-310-600</a> Amusement/Admissions Taxes	55,000.00	55,000.00	19,813.35	48,226.47	-6,773.53	12.32 %
<b>Department: 310 - Local Enabling (Act 511) Taxes Total:</b>	<b>10,755,000.00</b>	<b>10,755,000.00</b>	<b>1,497,476.35</b>	<b>9,526,186.93</b>	<b>-1,228,813.07</b>	<b>11.43%</b>
<b>Department: 321 - Business Licenses &amp; Permits</b>						
<a href="#">01-321-350</a> Contractor Licenses	15,000.00	15,000.00	400.00	16,674.50	1,674.50	111.16 %
<a href="#">01-321-355</a> Temporary Licenses	1,000.00	1,000.00	0.00	375.00	-625.00	62.50 %
<a href="#">01-321-800</a> Cable Television Franchise	425,000.00	425,000.00	109,937.40	335,926.76	-89,073.24	20.96 %
<b>Department: 321 - Business Licenses &amp; Permits Total:</b>	<b>441,000.00</b>	<b>441,000.00</b>	<b>110,337.40</b>	<b>352,976.26</b>	<b>-88,023.74</b>	<b>19.96%</b>
<b>Department: 331 - Fines</b>						
<a href="#">01-331-130</a> Police Fines	100,000.00	100,000.00	9,209.61	68,954.65	-31,045.35	31.05 %
<b>Department: 331 - Fines Total:</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>9,209.61</b>	<b>68,954.65</b>	<b>-31,045.35</b>	<b>31.05%</b>
<b>Department: 341 - Interest Earnings</b>						
<a href="#">01-341-100</a> Interest Earnings	150,000.00	150,000.00	37,519.60	268,963.13	118,963.13	179.31 %
<b>Department: 341 - Interest Earnings Total:</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>37,519.60</b>	<b>268,963.13</b>	<b>118,963.13</b>	<b>79.31%</b>
<b>Department: 354 - State Grants</b>						
<a href="#">01-354-150</a> Recycling/Act 101	38,000.00	38,000.00	0.00	43,904.93	5,904.93	115.54 %
<a href="#">01-354-300</a> State Government	0.00	0.00	0.00	12,584.08	12,584.08	0.00 %
<b>Department: 354 - State Grants Total:</b>	<b>38,000.00</b>	<b>38,000.00</b>	<b>0.00</b>	<b>56,489.01</b>	<b>18,489.01</b>	<b>48.66%</b>
<b>Department: 355 - State Shared Revenue &amp; Entitlements</b>						
<a href="#">01-355-040</a> Alcoholic Beverages Licenses	7,000.00	7,000.00	0.00	1,500.00	-5,500.00	78.57 %
<a href="#">01-355-100</a> Public Utility Realty Tax (PURTA)	15,000.00	15,000.00	0.00	0.00	-15,000.00	100.00 %
<a href="#">01-355-500</a> General Municipal Pension System ...	615,000.00	615,000.00	0.00	0.00	-615,000.00	100.00 %
<a href="#">01-355-700</a> Foreign Fire Insurance Premium Tax	200,000.00	200,000.00	0.00	0.00	-200,000.00	100.00 %
<b>Department: 355 - State Shared Revenue &amp; Entitlements Total:</b>	<b>837,000.00</b>	<b>837,000.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>-835,500.00</b>	<b>99.82%</b>
<b>Department: 361 - Charges for Services</b>						
<a href="#">01-361-100</a> General Government	20,000.00	20,000.00	0.00	2,785.22	-17,214.78	86.07 %
<a href="#">01-361-330</a> Zoning Permit	15,000.00	15,000.00	1,365.00	12,332.06	-2,667.94	17.79 %
<a href="#">01-361-335</a> Land Development	10,000.00	10,000.00	500.00	7,775.00	-2,225.00	22.25 %
<a href="#">01-361-340</a> Zoning Hearing Board	10,000.00	10,000.00	1,200.00	7,800.00	-2,200.00	22.00 %
<a href="#">01-361-341</a> Conditional Use Hearing	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
<a href="#">01-361-343</a> Building Codes Appeal Board	1,500.00	1,500.00	0.00	0.00	-1,500.00	100.00 %
<a href="#">01-361-500</a> Zoning Maps and Books	1,500.00	1,500.00	0.00	115.93	-1,384.07	92.27 %
<a href="#">01-361-550</a> GIS Update	1,500.00	1,500.00	0.00	1,419.32	-80.68	5.38 %
<b>Department: 361 - Charges for Services Total:</b>	<b>60,500.00</b>	<b>60,500.00</b>	<b>3,065.00</b>	<b>32,227.53</b>	<b>-28,272.47</b>	<b>46.73%</b>
<b>Department: 362 - Public Safety</b>						
<a href="#">01-362-100</a> Police Services	50,000.00	50,000.00	7,633.85	83,589.38	33,589.38	167.18 %
<a href="#">01-362-155</a> ARLE Revenue	0.00	0.00	156,610.00	156,610.00	156,610.00	0.00 %
<a href="#">01-362-410</a> Building Permit	350,000.00	350,000.00	130,817.58	822,908.55	472,908.55	235.12 %
<a href="#">01-362-415</a> HVAC Permit	40,000.00	40,000.00	5,065.00	94,093.50	54,093.50	235.23 %

## Budget Report

For Fiscal: 2025 Period Ending: 08/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<a href="#">01-362-420</a>	Electrical Permit	15,000.00	15,000.00	3,900.00	37,886.50	22,886.50	252.58 %
<a href="#">01-362-425</a>	Sign Permit	10,000.00	10,000.00	430.00	8,345.00	-1,655.00	16.55 %
<a href="#">01-362-430</a>	Plumbing Permit	10,000.00	10,000.00	1,600.00	12,094.00	2,094.00	120.94 %
<a href="#">01-362-440</a>	Street Permit	7,500.00	7,500.00	150.00	5,500.00	-2,000.00	26.67 %
<a href="#">01-362-450</a>	Fence Permit	7,500.00	7,500.00	525.00	6,825.00	-675.00	9.00 %
<a href="#">01-362-460</a>	Use and Occupancy Permit	10,000.00	10,000.00	1,250.00	9,855.50	-144.50	1.45 %
<a href="#">01-362-470</a>	Roofing and Siding Permit	25,000.00	25,000.00	2,160.50	29,591.40	4,591.40	118.37 %
<a href="#">01-362-480</a>	Grading Permit	3,000.00	3,000.00	0.00	1,200.00	-1,800.00	60.00 %
<a href="#">01-362-490</a>	Demolition Permit	5,000.00	5,000.00	500.00	13,252.75	8,252.75	265.06 %
<b>Department: 362 - Public Safety Total:</b>		<b>533,000.00</b>	<b>533,000.00</b>	<b>310,641.93</b>	<b>1,281,751.58</b>	<b>748,751.58</b>	<b>140.48%</b>
<b>Department: 389 - Miscellaneous Revenue</b>							
<a href="#">01-389-100</a>	Miscellaneous Revenue	0.00	0.00	3,995.19	17,117.59	17,117.59	0.00 %
<b>Department: 389 - Miscellaneous Revenue Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>3,995.19</b>	<b>17,117.59</b>	<b>17,117.59</b>	<b>0.00%</b>
<b>Department: 395 - Refunds of Prior Year Expenditures</b>							
<a href="#">01-395-100</a>	Refunds of Prior Year Expenditures	0.00	0.00	0.00	152,734.20	152,734.20	0.00 %
<b>Department: 395 - Refunds of Prior Year Expenditures Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>152,734.20</b>	<b>152,734.20</b>	<b>0.00%</b>
<b>Revenue Total:</b>		<b>15,934,500.00</b>	<b>15,934,500.00</b>	<b>1,993,855.68</b>	<b>14,742,708.80</b>	<b>-1,191,791.20</b>	<b>7.48%</b>
<b>Expense</b>							
<b>Department: 401 - Executive</b>							
<a href="#">01-401-112</a>	Salaries and Wages	647,100.00	647,100.00	50,779.76	441,075.29	206,024.71	31.84 %
<a href="#">01-401-180</a>	Overtime	2,000.00	2,000.00	771.15	1,266.09	733.91	36.70 %
<a href="#">01-401-187</a>	Education	0.00	0.00	3,081.00	3,081.00	-3,081.00	0.00 %
<a href="#">01-401-192</a>	FICA	50,000.00	50,000.00	3,853.72	33,172.73	16,827.27	33.65 %
<a href="#">01-401-196</a>	Employee Benefits	270,000.00	270,000.00	20,227.67	165,242.78	104,757.22	38.80 %
<a href="#">01-401-210</a>	Office Supplies	12,500.00	12,500.00	-86.69	4,414.60	8,085.40	64.68 %
<a href="#">01-401-231</a>	Vehicle Fuel	1,000.00	1,000.00	0.00	404.06	595.94	59.59 %
<a href="#">01-401-240</a>	Other Operating Supplies	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">01-401-308</a>	Planning Services	0.00	0.00	5,245.00	5,245.00	-5,245.00	0.00 %
<a href="#">01-401-317</a>	Software License Fees	2,500.00	2,500.00	0.00	5,554.00	-3,054.00	-122.16 %
<a href="#">01-401-340</a>	Advertising and Printing	25,000.00	25,000.00	-781.31	19,768.78	5,231.22	20.92 %
<a href="#">01-401-374</a>	Machinery and Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">01-401-375</a>	Vehicle Maintenance	100.00	100.00	0.00	873.16	-773.16	-773.16 %
<a href="#">01-401-384</a>	Equipment Rental	9,000.00	9,000.00	674.24	11,520.14	-2,520.14	-28.00 %
<a href="#">01-401-390</a>	Bank Service Charges/Fees	0.00	0.00	210.26	435.41	-435.41	0.00 %
<a href="#">01-401-420</a>	Dues, Subscriptions and Membersh...	14,000.00	14,000.00	741.00	10,392.78	3,607.22	25.77 %
<a href="#">01-401-450</a>	Contracted Services	2,500.00	2,500.00	0.00	3,336.00	-836.00	-33.44 %
<a href="#">01-401-460</a>	Meetings and Conferences	18,000.00	18,000.00	2,439.52	19,600.59	-1,600.59	-8.89 %
<a href="#">01-401-480</a>	HR Hiring Expenses	10,000.00	10,000.00	480.00	7,753.69	2,246.31	22.46 %
<a href="#">01-401-540</a>	Contributions	16,000.00	16,000.00	0.00	0.00	16,000.00	100.00 %
<b>Department: 401 - Executive Total:</b>		<b>1,081,700.00</b>	<b>1,081,700.00</b>	<b>87,635.32</b>	<b>733,136.10</b>	<b>348,563.90</b>	<b>32.22%</b>
<b>Department: 402 - Financial Administration</b>							
<a href="#">01-402-112</a>	Salaries and Wages	370,000.00	370,000.00	24,359.13	185,712.11	184,287.89	49.81 %
<a href="#">01-402-180</a>	Overtime	5,000.00	5,000.00	524.83	554.82	4,445.18	88.90 %
<a href="#">01-402-192</a>	FICA	30,000.00	30,000.00	1,854.26	13,859.63	16,140.37	53.80 %
<a href="#">01-402-196</a>	Employee Benefits	100,000.00	100,000.00	10,055.22	69,836.93	30,163.07	30.16 %
<a href="#">01-402-210</a>	Office Supplies	6,500.00	6,500.00	367.03	3,816.05	2,683.95	41.29 %
<a href="#">01-402-311</a>	Auditing Services	45,000.00	45,000.00	0.00	39,271.59	5,728.41	12.73 %
<a href="#">01-402-317</a>	Software License Fees	0.00	0.00	0.00	1,280.00	-1,280.00	0.00 %
<a href="#">01-402-374</a>	Machinery and Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">01-402-420</a>	Dues, Subscriptions and Membersh...	2,000.00	2,000.00	0.00	215.00	1,785.00	89.25 %
<a href="#">01-402-450</a>	Contracted Services	5,000.00	5,000.00	0.00	75,301.25	-70,301.25	-1,406.03 %
<a href="#">01-402-460</a>	Meetings and Conferences	2,000.00	2,000.00	0.00	1,347.12	652.88	32.64 %
<b>Department: 402 - Financial Administration Total:</b>		<b>566,500.00</b>	<b>566,500.00</b>	<b>37,160.47</b>	<b>391,194.50</b>	<b>175,305.50</b>	<b>30.95%</b>
<b>Department: 403 - Tax Collection</b>							
<a href="#">01-403-112</a>	Salaries and Wages	20,000.00	20,000.00	0.00	16,735.00	3,265.00	16.33 %
<a href="#">01-403-192</a>	FICA	2,000.00	2,000.00	0.00	1,280.23	719.77	35.99 %

## Budget Report

For Fiscal: 2025 Period Ending: 08/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<a href="#">01-403-312</a>	Consulting Services	500.00	500.00	0.00	1,038.23	-538.23	-107.65 %
<a href="#">01-403-340</a>	Advertising and Printing	8,500.00	8,500.00	0.00	9,714.61	-1,214.61	-14.29 %
<a href="#">01-403-384</a>	Equipment Rental	1,500.00	1,500.00	168.56	1,005.75	494.25	32.95 %
<a href="#">01-403-420</a>	Dues, Subscriptions and Membersh...	500.00	500.00	0.00	0.00	500.00	100.00 %
<a href="#">01-403-450</a>	Contracted Services	175,000.00	175,000.00	0.00	120,785.91	54,214.09	30.98 %
<b>Department: 403 - Tax Collection Total:</b>		<b>208,000.00</b>	<b>208,000.00</b>	<b>168.56</b>	<b>150,559.73</b>	<b>57,440.27</b>	<b>27.62 %</b>
<b>Department: 404 - Legal Services</b>							
<a href="#">01-404-300</a>	Legal Services	90,000.00	90,000.00	8,522.50	53,357.15	36,642.85	40.71 %
<a href="#">01-404-301</a>	Special Legal Services	2,500.00	2,500.00	700.00	1,140.00	1,360.00	54.40 %
<b>Department: 404 - Legal Services Total:</b>		<b>92,500.00</b>	<b>92,500.00</b>	<b>9,222.50</b>	<b>54,497.15</b>	<b>38,002.85</b>	<b>41.08 %</b>
<b>Department: 407 - Information Technology</b>							
<a href="#">01-407-112</a>	Salaries and Wages	210,000.00	210,000.00	16,032.84	138,979.14	71,020.86	33.82 %
<a href="#">01-407-180</a>	Overtime	5,000.00	5,000.00	506.25	562.50	4,437.50	88.75 %
<a href="#">01-407-192</a>	FICA	20,000.00	20,000.00	1,247.55	11,668.74	8,331.26	41.66 %
<a href="#">01-407-196</a>	Employee Benefits	50,000.00	50,000.00	3,896.30	30,973.15	19,026.85	38.05 %
<a href="#">01-407-210</a>	Office Supplies	3,500.00	3,500.00	172.93	2,918.25	581.75	16.62 %
<a href="#">01-407-312</a>	Consulting Services	75,000.00	75,000.00	4,486.25	37,558.44	37,441.56	49.92 %
<a href="#">01-407-317</a>	Software License Fees	135,000.00	135,000.00	934.13	18,372.17	116,627.83	86.39 %
<a href="#">01-407-374</a>	Machinery and Equipment	20,000.00	20,000.00	21.20	10,751.31	9,248.69	46.24 %
<a href="#">01-407-460</a>	Meetings and Conferences	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
<b>Department: 407 - Information Technology Total:</b>		<b>521,000.00</b>	<b>521,000.00</b>	<b>27,297.45</b>	<b>251,783.70</b>	<b>269,216.30</b>	<b>51.67 %</b>
<b>Department: 408 - Engineering</b>							
<a href="#">01-408-305</a>	General Engineering	35,000.00	35,000.00	9,218.52	51,179.95	-16,179.95	-46.23 %
<a href="#">01-408-306</a>	Traffic Engineering	20,000.00	20,000.00	0.00	412.00	19,588.00	97.94 %
<a href="#">01-408-307</a>	Stormwater Engineering	7,000.00	7,000.00	14,700.00	25,161.69	-18,161.69	-259.45 %
<a href="#">01-408-450</a>	Planning Services	10,000.00	10,000.00	0.00	6,866.84	3,133.16	31.33 %
<b>Department: 408 - Engineering Total:</b>		<b>72,000.00</b>	<b>72,000.00</b>	<b>23,918.52</b>	<b>83,620.48</b>	<b>-11,620.48</b>	<b>-16.14 %</b>
<b>Department: 409 - Buildings and Grounds</b>							
<a href="#">01-409-320</a>	Communications	75,000.00	75,000.00	5,782.72	42,954.14	32,045.86	42.73 %
<a href="#">01-409-360</a>	Public Utilities	175,000.00	175,000.00	4,887.85	144,663.78	30,336.22	17.33 %
<a href="#">01-409-373</a>	Building Maintenance	69,000.00	69,000.00	14,146.91	46,020.21	22,979.79	33.30 %
<a href="#">01-409-450</a>	Contracted Services	20,000.00	20,000.00	1,454.79	11,643.32	8,356.68	41.78 %
<b>Department: 409 - Buildings and Grounds Total:</b>		<b>339,000.00</b>	<b>339,000.00</b>	<b>26,272.27</b>	<b>245,281.45</b>	<b>93,718.55</b>	<b>27.65 %</b>
<b>Department: 410 - Police Services</b>							
<a href="#">01-410-112</a>	Salaries and Wages	6,200,000.00	6,200,000.00	443,991.95	3,803,215.35	2,396,784.65	38.66 %
<a href="#">01-410-180</a>	Overtime	136,000.00	136,000.00	9,545.13	59,424.30	76,575.70	56.31 %
<a href="#">01-410-181</a>	ARLE Wages	0.00	0.00	3,403.86	57,238.44	-57,238.44	0.00 %
<a href="#">01-410-187</a>	Education	25,000.00	25,000.00	5,218.50	9,478.03	15,521.97	62.09 %
<a href="#">01-410-192</a>	FICA	500,000.00	500,000.00	35,684.76	300,064.39	199,935.61	39.99 %
<a href="#">01-410-196</a>	Employee Benefits	1,310,000.00	1,310,000.00	81,011.86	669,815.05	640,184.95	48.87 %
<a href="#">01-410-197</a>	Post Retirement Medical	55,000.00	55,000.00	1,598.97	19,731.76	35,268.24	64.12 %
<a href="#">01-410-210</a>	Office Supplies	12,500.00	12,500.00	738.98	7,278.21	5,221.79	41.77 %
<a href="#">01-410-220</a>	Operating Supplies	46,500.00	46,500.00	909.35	7,143.19	39,356.81	84.64 %
<a href="#">01-410-231</a>	Vehicle Fuel	50,000.00	50,000.00	0.00	26,904.38	23,095.62	46.19 %
<a href="#">01-410-238</a>	Uniforms	53,000.00	53,000.00	4,322.84	37,225.05	15,774.95	29.76 %
<a href="#">01-410-239</a>	Weapons and Ammunition	14,150.00	14,150.00	0.00	9,223.49	4,926.51	34.82 %
<a href="#">01-410-249</a>	Canine Unit	18,300.00	18,300.00	689.95	15,047.68	3,252.32	17.77 %
<a href="#">01-410-317</a>	Software License Fees	81,580.00	81,580.00	574.40	65,512.90	16,067.10	19.69 %
<a href="#">01-410-319</a>	DARE Program	4,500.00	4,500.00	0.00	4,245.39	254.61	5.66 %
<a href="#">01-410-340</a>	Advertising and Printing	14,500.00	14,500.00	1,314.26	11,071.14	3,428.86	23.65 %
<a href="#">01-410-374</a>	Machinery and Equipment	25,000.00	25,000.00	514.56	11,385.67	13,614.33	54.46 %
<a href="#">01-410-375</a>	Vehicle Maintenance	50,500.00	50,500.00	1,360.40	21,570.42	28,929.58	57.29 %
<a href="#">01-410-384</a>	Equipment Rental	0.00	0.00	505.68	3,432.68	-3,432.68	0.00 %
<a href="#">01-410-420</a>	Dues, Subscriptions and Membersh...	12,000.00	12,000.00	95.00	4,323.00	7,677.00	63.98 %
<a href="#">01-410-450</a>	Contracted Services	0.00	0.00	155.54	848.72	-848.72	0.00 %



## Budget Report

For Fiscal: 2025 Period Ending: 08/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<a href="#">01-410-460</a>	Meetings and Conferences	30,500.00	30,500.00	382.00	10,683.56	19,816.44	64.97 %
<b>Department: 410 - Police Services Total:</b>		<b>8,639,030.00</b>	<b>8,639,030.00</b>	<b>592,017.99</b>	<b>5,154,862.80</b>	<b>3,484,167.20</b>	<b>40.33%</b>
<b>Department: 411 - Fire Protection</b>							
<a href="#">01-411-540</a>	Contributions	23,500.00	23,500.00	0.00	16,000.00	7,500.00	31.91 %
<a href="#">01-411-560</a>	Foreign Fire Insurance Premium Tax	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00 %
<b>Department: 411 - Fire Protection Total:</b>		<b>223,500.00</b>	<b>223,500.00</b>	<b>0.00</b>	<b>16,000.00</b>	<b>207,500.00</b>	<b>92.84%</b>
<b>Department: 414 - Planning and Zoning</b>							
<a href="#">01-414-112</a>	Salaries and Wages	270,000.00	270,000.00	21,164.18	187,260.16	82,739.84	30.64 %
<a href="#">01-414-180</a>	Overtime	3,000.00	3,000.00	29.14	1,092.03	1,907.97	63.60 %
<a href="#">01-414-192</a>	FICA	25,000.00	25,000.00	1,606.26	14,273.76	10,726.24	42.90 %
<a href="#">01-414-196</a>	Employee Benefits	80,000.00	80,000.00	5,665.55	45,036.30	34,963.70	43.70 %
<a href="#">01-414-210</a>	Office Supplies	4,000.00	4,000.00	322.18	2,004.84	1,995.16	49.88 %
<a href="#">01-414-220</a>	Operating Supplies	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">01-414-231</a>	Vehicle Fuel	4,000.00	4,000.00	0.00	1,161.40	2,838.60	70.97 %
<a href="#">01-414-317</a>	Software License Fees	7,500.00	7,500.00	0.00	23,962.48	-16,462.48	-219.50 %
<a href="#">01-414-340</a>	Advertising and Printing	7,500.00	7,500.00	1,079.62	6,591.98	908.02	12.11 %
<a href="#">01-414-374</a>	Machinery and Equipment	500.00	500.00	0.00	0.00	500.00	100.00 %
<a href="#">01-414-375</a>	Vehicle Maintenance	3,000.00	3,000.00	116.48	849.42	2,150.58	71.69 %
<a href="#">01-414-384</a>	Equipment Rental	6,000.00	6,000.00	216.72	1,293.53	4,706.47	78.44 %
<a href="#">01-414-420</a>	Dues, Subscriptions and Membersh...	2,500.00	2,500.00	0.00	5,390.99	-2,890.99	-115.64 %
<a href="#">01-414-450</a>	Contracted Services	210,000.00	210,000.00	7,650.00	113,687.50	96,312.50	45.86 %
<a href="#">01-414-460</a>	Meetings and Conferences	5,000.00	5,000.00	0.00	1,024.40	3,975.60	79.51 %
<b>Department: 414 - Planning and Zoning Total:</b>		<b>629,000.00</b>	<b>629,000.00</b>	<b>37,850.13</b>	<b>403,628.79</b>	<b>225,371.21</b>	<b>35.83%</b>
<b>Department: 415 - Emergency Management</b>							
<a href="#">01-415-540</a>	Contributions	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00 %
<b>Department: 415 - Emergency Management Total:</b>		<b>200,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Department: 430 - Public Works</b>							
<a href="#">01-430-112</a>	Salaries and Wages	1,280,249.74	1,280,249.74	75,140.49	769,187.51	511,062.23	39.92 %
<a href="#">01-430-180</a>	Overtime	43,000.00	43,000.00	6,421.56	27,686.46	15,313.54	35.61 %
<a href="#">01-430-187</a>	Education	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
<a href="#">01-430-192</a>	FICA	93,000.00	93,000.00	6,786.03	60,163.35	32,836.65	35.31 %
<a href="#">01-430-196</a>	Employee Benefits	465,000.00	465,000.00	29,271.95	243,388.93	221,611.07	47.66 %
<a href="#">01-430-210</a>	Office Supplies	4,500.00	4,500.00	665.10	2,537.90	1,962.10	43.60 %
<a href="#">01-430-220</a>	Operating Supplies	29,000.00	29,000.00	976.15	14,488.00	14,512.00	50.04 %
<a href="#">01-430-231</a>	Vehicle Fuel	70,000.00	70,000.00	12,507.92	48,275.09	21,724.91	31.04 %
<a href="#">01-430-238</a>	Uniforms	24,000.00	24,000.00	1,315.66	17,163.17	6,836.83	28.49 %
<a href="#">01-430-240</a>	Other Operating Supplies	4,000.00	4,000.00	839.12	4,582.45	-582.45	-14.56 %
<a href="#">01-430-260</a>	Small Tools and Equipment	7,500.00	7,500.00	1,694.82	4,498.56	3,001.44	40.02 %
<a href="#">01-430-317</a>	Software License Fees	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
<a href="#">01-430-340</a>	Advertising and Printing	5,000.00	5,000.00	1,227.97	4,741.23	258.77	5.18 %
<a href="#">01-430-374</a>	Machinery and Equipment	20,000.00	20,000.00	2,819.73	12,187.23	7,812.77	39.06 %
<a href="#">01-430-375</a>	Vehicle Maintenance	60,000.00	60,000.00	5,328.82	22,510.45	37,489.55	62.48 %
<a href="#">01-430-384</a>	Equipment Rental	12,500.00	12,500.00	337.12	2,345.49	10,154.51	81.24 %
<a href="#">01-430-420</a>	Dues, Subscriptions and Membersh...	3,500.00	3,500.00	0.00	3,048.00	452.00	12.91 %
<a href="#">01-430-450</a>	Contracted Services	12,000.00	12,000.00	2,000.00	5,494.17	6,505.83	54.22 %
<a href="#">01-430-460</a>	Meetings and Conferences	15,000.00	15,000.00	0.00	3,885.32	11,114.68	74.10 %
<b>Department: 430 - Public Works Total:</b>		<b>2,153,249.74</b>	<b>2,153,249.74</b>	<b>147,332.44</b>	<b>1,246,183.31</b>	<b>907,066.43</b>	<b>42.13%</b>
<b>Department: 432 - Snow and Ice Removal</b>							
<a href="#">01-432-112</a>	Salaries and Wages	38,000.00	38,000.00	0.00	33,049.74	4,950.26	13.03 %
<a href="#">01-432-180</a>	Overtime	1,500.00	1,500.00	0.00	24,444.49	-22,944.49	-1,529.63 %
<a href="#">01-432-192</a>	FICA	3,000.00	3,000.00	0.00	4,335.53	-1,335.53	-44.52 %
<a href="#">01-432-220</a>	Operating Supplies	3,000.00	3,000.00	0.00	1,454.65	1,545.35	51.51 %
<a href="#">01-432-374</a>	Machinery and Equipment	27,000.00	27,000.00	0.00	11,125.38	15,874.62	58.79 %
<a href="#">01-432-384</a>	Rentals	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
<a href="#">01-432-450</a>	Contracted Services	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<b>Department: 432 - Snow and Ice Removal Total:</b>		<b>90,500.00</b>	<b>90,500.00</b>	<b>0.00</b>	<b>74,409.79</b>	<b>16,090.21</b>	<b>17.78%</b>



## Budget Report

For Fiscal: 2025 Period Ending: 08/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Department: 433 - Traffic Control Devices</b>							
<a href="#">01-433-220</a>	Operating Supplies	65,000.00	65,000.00	0.00	-32,702.44	97,702.44	150.31 %
<a href="#">01-433-374</a>	Machinery and Equipment	10,000.00	10,000.00	500.00	846.10	9,153.90	91.54 %
<a href="#">01-433-376</a>	Repairs of Poles	1,000.00	1,000.00	0.00	2,836.07	-1,836.07	-183.61 %
<a href="#">01-433-450</a>	Contracted Services	60,000.00	60,000.00	0.00	6,208.53	53,791.47	89.65 %
<b>Department: 433 - Traffic Control Devices Total:</b>		<b>136,000.00</b>	<b>136,000.00</b>	<b>500.00</b>	<b>-22,811.74</b>	<b>158,811.74</b>	<b>116.77%</b>
<b>Department: 434 - Street Lighting</b>							
<a href="#">01-434-220</a>	Operating Supplies	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<a href="#">01-434-376</a>	Repairs of Poles	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">01-434-450</a>	Contracted Services	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
<b>Department: 434 - Street Lighting Total:</b>		<b>8,000.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,000.00</b>	<b>100.00%</b>
<b>Department: 436 - Storm Sewers and Drains</b>							
<a href="#">01-436-220</a>	Operating Supplies	15,000.00	15,000.00	0.00	16,020.48	-1,020.48	-6.80 %
<b>Department: 436 - Storm Sewers and Drains Total:</b>		<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>16,020.48</b>	<b>-1,020.48</b>	<b>-6.80%</b>
<b>Department: 438 - R&amp;M of Roads and Bridges</b>							
<a href="#">01-438-220</a>	Operating Supplies	45,000.00	45,000.00	3,357.58	12,936.00	32,064.00	71.25 %
<a href="#">01-438-384</a>	Equipment Rental	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<b>Department: 438 - R&amp;M of Roads and Bridges Total:</b>		<b>50,000.00</b>	<b>50,000.00</b>	<b>3,357.58</b>	<b>12,936.00</b>	<b>37,064.00</b>	<b>74.13%</b>
<b>Department: 456 - Libraries</b>							
<a href="#">01-456-540</a>	Contributions	35,000.00	35,000.00	0.00	0.00	35,000.00	100.00 %
<b>Department: 456 - Libraries Total:</b>		<b>35,000.00</b>	<b>35,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,000.00</b>	<b>100.00%</b>
<b>Department: 483 - Employer Paid Benefits</b>							
<a href="#">01-483-060</a>	To Police Pension Fund	397,000.00	397,000.00	66,068.00	264,272.00	132,728.00	33.43 %
<a href="#">01-483-065</a>	To 401(a) Non-Uniformed Pension ...	280,000.00	280,000.00	17,769.27	162,322.25	117,677.75	42.03 %
<a href="#">01-483-066</a>	To 457 Pension Fund	5,000.00	5,000.00	348.34	3,135.06	1,864.94	37.30 %
<a href="#">01-483-196</a>	Other Employee Services	9,000.00	9,000.00	0.00	3,930.32	5,069.68	56.33 %
<a href="#">01-483-354</a>	Worker's Compensation	285,000.00	285,000.00	-749.41	89,294.68	195,705.32	68.67 %
<b>Department: 483 - Employer Paid Benefits Total:</b>		<b>976,000.00</b>	<b>976,000.00</b>	<b>83,436.20</b>	<b>522,954.31</b>	<b>453,045.69</b>	<b>46.42%</b>
<b>Department: 486 - Insurance</b>							
<a href="#">01-486-350</a>	Property and Liability	215,000.00	215,000.00	0.00	221,884.04	-6,884.04	-3.20 %
<b>Department: 486 - Insurance Total:</b>		<b>215,000.00</b>	<b>215,000.00</b>	<b>0.00</b>	<b>221,884.04</b>	<b>-6,884.04</b>	<b>-3.20%</b>
<b>Department: 492 - Interfund Transfers</b>							
<a href="#">01-492-030</a>	To Capital Reserve Fund	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00 %
<a href="#">01-492-040</a>	To Autumn Festival Fund	15,000.00	15,000.00	0.00	15,000.00	0.00	0.00 %
<b>Department: 492 - Interfund Transfers Total:</b>		<b>2,015,000.00</b>	<b>2,015,000.00</b>	<b>0.00</b>	<b>2,015,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense Total:</b>		<b>18,265,979.74</b>	<b>18,265,979.74</b>	<b>1,076,169.43</b>	<b>11,771,140.89</b>	<b>6,494,838.85</b>	<b>35.56%</b>
<b>Fund: 01 - General Fund Surplus (Deficit):</b>		<b>-2,331,479.74</b>	<b>-2,331,479.74</b>	<b>917,686.25</b>	<b>2,971,567.91</b>	<b>5,303,047.65</b>	<b>227.45%</b>
<b>Fund: 02 - Street Light Fund</b>							
<b>Revenue</b>							
<b>Department: 301 - Real Estate Taxes</b>							
<a href="#">02-301-100</a>	Real Estate Taxes - Current Year	135,000.00	135,000.00	1,091.00	134,193.80	-806.20	0.60 %
<b>Department: 301 - Real Estate Taxes Total:</b>		<b>135,000.00</b>	<b>135,000.00</b>	<b>1,091.00</b>	<b>134,193.80</b>	<b>-806.20</b>	<b>0.60%</b>
<b>Department: 341 - Interest Earnings</b>							
<a href="#">02-341-100</a>	Interest Earnings	7,500.00	7,500.00	1,740.34	12,323.50	4,823.50	164.31 %
<b>Department: 341 - Interest Earnings Total:</b>		<b>7,500.00</b>	<b>7,500.00</b>	<b>1,740.34</b>	<b>12,323.50</b>	<b>4,823.50</b>	<b>64.31%</b>
<b>Department: 361 - Charges for Services</b>							
<a href="#">02-361-100</a>	General Government	500.00	500.00	0.00	362.67	-137.33	27.47 %
<b>Department: 361 - Charges for Services Total:</b>		<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>362.67</b>	<b>-137.33</b>	<b>27.47%</b>
<b>Revenue Total:</b>		<b>143,000.00</b>	<b>143,000.00</b>	<b>2,831.34</b>	<b>146,879.97</b>	<b>3,879.97</b>	<b>2.71%</b>
<b>Expense</b>							
<b>Department: 409 - Buildings and Grounds</b>							
<a href="#">02-409-360</a>	Public Utilities	50,000.00	50,000.00	7,878.33	61,322.60	-11,322.60	-22.65 %
<b>Department: 409 - Buildings and Grounds Total:</b>		<b>50,000.00</b>	<b>50,000.00</b>	<b>7,878.33</b>	<b>61,322.60</b>	<b>-11,322.60</b>	<b>-22.65%</b>

**Budget Report**

**For Fiscal: 2025 Period Ending: 08/31/2025**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Department: 430 - Public Works</b>							
<a href="#">02-430-112</a>	Salaries and Wages	5,000.00	5,000.00	398.80	685.34	4,314.66	86.29 %
<a href="#">02-430-180</a>	Overtime	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">02-430-192</a>	FICA	382.50	382.50	29.81	51.35	331.15	86.58 %
<b>Department: 430 - Public Works Total:</b>		<b>6,382.50</b>	<b>6,382.50</b>	<b>428.61</b>	<b>736.69</b>	<b>5,645.81</b>	<b>88.46%</b>
<b>Department: 434 - Street Lighting</b>							
<a href="#">02-434-220</a>	Operating Supplies	15,000.00	15,000.00	0.00	7,700.08	7,299.92	48.67 %
<a href="#">02-434-374</a>	Machinery and Equipment	500.00	500.00	0.00	0.00	500.00	100.00 %
<a href="#">02-434-376</a>	Repairs of Poles	2,000.00	2,000.00	7,481.00	10,727.00	-8,727.00	-436.35 %
<a href="#">02-434-450</a>	Contracted Services	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
<b>Department: 434 - Street Lighting Total:</b>		<b>19,500.00</b>	<b>19,500.00</b>	<b>7,481.00</b>	<b>18,427.08</b>	<b>1,072.92</b>	<b>5.50%</b>
<b>Department: 483 - Employer Paid Benefits</b>							
<a href="#">02-483-065</a>	To 401(a) Non-Uniformed Pension ...	0.00	0.00	31.90	40.18	-40.18	0.00 %
<b>Department: 483 - Employer Paid Benefits Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>31.90</b>	<b>40.18</b>	<b>-40.18</b>	<b>0.00%</b>
<b>Department: 486 - Insurance</b>							
<a href="#">02-486-350</a>	Property and Liability	4,260.00	4,260.00	0.00	3,152.91	1,107.09	25.99 %
<b>Department: 486 - Insurance Total:</b>		<b>4,260.00</b>	<b>4,260.00</b>	<b>0.00</b>	<b>3,152.91</b>	<b>1,107.09</b>	<b>25.99%</b>
<b>Expense Total:</b>		<b>80,142.50</b>	<b>80,142.50</b>	<b>15,819.84</b>	<b>83,679.46</b>	<b>-3,536.96</b>	<b>-4.41%</b>
<b>Fund: 02 - Street Light Fund Surplus (Deficit):</b>		<b>62,857.50</b>	<b>62,857.50</b>	<b>-12,988.50</b>	<b>63,200.51</b>	<b>343.01</b>	<b>-0.55%</b>
<b>Fund: 03 - Fire Protection Fund</b>							
<b>Revenue</b>							
<b>Department: 301 - Real Estate Taxes</b>							
<a href="#">03-301-100</a>	Real Estate Taxes - Current Year	1,060,000.00	1,060,000.00	7,294.57	1,047,292.46	-12,707.54	1.20 %
<a href="#">03-301-200</a>	Real Estate Taxes - Prior Year	5,000.00	5,000.00	373.75	4,493.49	-506.51	10.13 %
<b>Department: 301 - Real Estate Taxes Total:</b>		<b>1,065,000.00</b>	<b>1,065,000.00</b>	<b>7,668.32</b>	<b>1,051,785.95</b>	<b>-13,214.05</b>	<b>1.24%</b>
<b>Department: 310 - Local Enabling (Act 511) Taxes</b>							
<a href="#">03-310-210</a>	Earned Income Taxes	310,000.00	310,000.00	0.00	155,000.00	-155,000.00	50.00 %
<a href="#">03-310-510</a>	Local Services Taxes	180,000.00	180,000.00	39,271.50	152,065.88	-27,934.12	15.52 %
<b>Department: 310 - Local Enabling (Act 511) Taxes Total:</b>		<b>490,000.00</b>	<b>490,000.00</b>	<b>39,271.50</b>	<b>307,065.88</b>	<b>-182,934.12</b>	<b>37.33%</b>
<b>Department: 341 - Interest Earnings</b>							
<a href="#">03-341-100</a>	Interest Earnings	15,000.00	15,000.00	2,893.29	17,435.13	2,435.13	116.23 %
<b>Department: 341 - Interest Earnings Total:</b>		<b>15,000.00</b>	<b>15,000.00</b>	<b>2,893.29</b>	<b>17,435.13</b>	<b>2,435.13</b>	<b>16.23%</b>
<b>Department: 354 - State Grants</b>							
<a href="#">03-354-300</a>	State Government	0.00	0.00	0.00	16,322.02	16,322.02	0.00 %
<b>Department: 354 - State Grants Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,322.02</b>	<b>16,322.02</b>	<b>0.00%</b>
<b>Department: 360 - Charges for Services</b>							
<a href="#">03-360-100</a>	Departmental Services	50,000.00	50,000.00	7,245.00	72,623.00	22,623.00	145.25 %
<b>Department: 360 - Charges for Services Total:</b>		<b>50,000.00</b>	<b>50,000.00</b>	<b>7,245.00</b>	<b>72,623.00</b>	<b>22,623.00</b>	<b>45.25%</b>
<b>Department: 364 - 364</b>							
<a href="#">03-364-400</a>	Tipping Fees	500.00	500.00	0.00	0.00	-500.00	100.00 %
<b>Department: 364 - 364 Total:</b>		<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-500.00</b>	<b>100.00%</b>
<b>Department: 389 - Miscellaneous Revenue</b>							
<a href="#">03-389-100</a>	Miscellaneous Revenue	500.00	500.00	0.00	4,158.90	3,658.90	831.78 %
<b>Department: 389 - Miscellaneous Revenue Total:</b>		<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>4,158.90</b>	<b>3,658.90</b>	<b>731.78%</b>
<b>Revenue Total:</b>		<b>1,621,000.00</b>	<b>1,621,000.00</b>	<b>57,078.11</b>	<b>1,469,390.88</b>	<b>-151,609.12</b>	<b>9.35%</b>
<b>Expense</b>							
<b>Department: 404 - Legal Services</b>							
<a href="#">03-404-300</a>	Legal Services	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
<b>Department: 404 - Legal Services Total:</b>		<b>2,500.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,500.00</b>	<b>100.00%</b>
<b>Department: 407 - Information Technology</b>							
<a href="#">03-407-317</a>	Software License Fees	0.00	0.00	0.00	7,840.56	-7,840.56	0.00 %
<b>Department: 407 - Information Technology Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,840.56</b>	<b>-7,840.56</b>	<b>0.00%</b>

**Budget Report**

For Fiscal: 2025 Period Ending: 08/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Department: 409 - Buildings and Grounds</b>							
<a href="#">03-409-320</a>	Communications	19,000.00	19,000.00	922.75	14,280.55	4,719.45	24.84 %
<a href="#">03-409-360</a>	Public Utilities	27,000.00	27,000.00	2,640.70	39,546.60	-12,546.60	-46.47 %
<a href="#">03-409-373</a>	Building Maintenance	36,000.00	36,000.00	3,985.53	26,939.38	9,060.62	25.17 %
<a href="#">03-409-450</a>	Contracted Services	0.00	0.00	394.73	3,157.84	-3,157.84	0.00 %
<b>Department: 409 - Buildings and Grounds Total:</b>		<b>82,000.00</b>	<b>82,000.00</b>	<b>7,943.71</b>	<b>83,924.37</b>	<b>-1,924.37</b>	<b>-2.35%</b>
<b>Department: 411 - Fire Protection</b>							
<a href="#">03-411-112</a>	Salaries and Wages	957,000.00	957,000.00	83,388.06	646,766.77	310,233.23	32.42 %
<a href="#">03-411-180</a>	Overtime	55,640.00	55,640.00	2,220.84	24,886.89	30,753.11	55.27 %
<a href="#">03-411-187</a>	Education	20,000.00	20,000.00	1,513.25	6,612.02	13,387.98	66.94 %
<a href="#">03-411-192</a>	FICA	70,000.00	70,000.00	5,490.43	44,920.27	25,079.73	35.83 %
<a href="#">03-411-196</a>	Employee Benefits	195,000.00	195,000.00	10,638.29	118,807.57	76,192.43	39.07 %
<a href="#">03-411-210</a>	Office Supplies	10,000.00	10,000.00	158.67	926.14	9,073.86	90.74 %
<a href="#">03-411-220</a>	Operating Supplies	33,000.00	33,000.00	921.84	7,796.82	25,203.18	76.37 %
<a href="#">03-411-221</a>	Fire Fighting Equipment	55,000.00	55,000.00	0.00	16,806.80	38,193.20	69.44 %
<a href="#">03-411-231</a>	Vehicle Fuel	17,000.00	17,000.00	0.00	8,912.78	8,087.22	47.57 %
<a href="#">03-411-238</a>	Uniforms	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
<a href="#">03-411-240</a>	Other Operating Supplies	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">03-411-317</a>	Software License Fees	30,000.00	30,000.00	721.00	9,648.01	20,351.99	67.84 %
<a href="#">03-411-340</a>	Advertising and Printing	20,000.00	20,000.00	0.00	12,775.21	7,224.79	36.12 %
<a href="#">03-411-374</a>	Machinery and Equipment	40,000.00	40,000.00	1,538.40	12,484.93	27,515.07	68.79 %
<a href="#">03-411-375</a>	Vehicle Maintenance	75,000.00	75,000.00	1,021.14	32,371.61	42,628.39	56.84 %
<a href="#">03-411-384</a>	Equipment Rental	3,000.00	3,000.00	144.48	1,463.35	1,536.65	51.22 %
<a href="#">03-411-420</a>	Dues, Subscriptions and Membersh...	7,000.00	7,000.00	0.00	886.34	6,113.66	87.34 %
<a href="#">03-411-460</a>	Meetings and Conferences	55,000.00	55,000.00	3,639.74	16,671.80	38,328.20	69.69 %
<b>Department: 411 - Fire Protection Total:</b>		<b>1,668,640.00</b>	<b>1,668,640.00</b>	<b>111,396.14</b>	<b>962,737.31</b>	<b>705,902.69</b>	<b>42.30%</b>
<b>Department: 483 - Employer Paid Benefits</b>							
<a href="#">03-483-065</a>	To 401 (a) Non-Uniformed Pension ...	60,000.00	60,000.00	4,886.45	43,452.34	16,547.66	27.58 %
<a href="#">03-483-066</a>	To 457 Pension Fund	20,000.00	20,000.00	1,200.00	10,800.00	9,200.00	46.00 %
<a href="#">03-483-354</a>	Worker's Compensation	90,000.00	90,000.00	-186.09	22,172.95	67,827.05	75.36 %
<a href="#">03-483-400</a>	Other Services and Charges	35,000.00	35,000.00	0.00	27,070.00	7,930.00	22.66 %
<b>Department: 483 - Employer Paid Benefits Total:</b>		<b>205,000.00</b>	<b>205,000.00</b>	<b>5,900.36</b>	<b>103,495.29</b>	<b>101,504.71</b>	<b>49.51%</b>
<b>Department: 486 - Insurance</b>							
<a href="#">03-486-350</a>	Property and Liability	50,000.00	50,000.00	0.00	37,675.94	12,324.06	24.65 %
<b>Department: 486 - Insurance Total:</b>		<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>37,675.94</b>	<b>12,324.06</b>	<b>24.65%</b>
<b>Expense Total:</b>		<b>2,008,140.00</b>	<b>2,008,140.00</b>	<b>125,240.21</b>	<b>1,195,673.47</b>	<b>812,466.53</b>	<b>40.46%</b>
<b>Fund: 03 - Fire Protection Fund Surplus (Deficit):</b>		<b>-387,140.00</b>	<b>-387,140.00</b>	<b>-68,162.10</b>	<b>273,717.41</b>	<b>660,857.41</b>	<b>170.70%</b>
<b>Fund: 04 - Parks and Recreation Fund</b>							
<b>Revenue</b>							
<b>Department: 301 - Real Estate Taxes</b>							
<a href="#">04-301-100</a>	Real Estate Taxes - Current Year	505,000.00	505,000.00	3,475.24	504,120.63	-879.37	0.17 %
<a href="#">04-301-200</a>	Real Estate Taxes - Prior Year	2,500.00	2,500.00	178.06	2,163.41	-336.59	13.46 %
<b>Department: 301 - Real Estate Taxes Total:</b>		<b>507,500.00</b>	<b>507,500.00</b>	<b>3,653.30</b>	<b>506,284.04</b>	<b>-1,215.96</b>	<b>0.24%</b>
<b>Department: 341 - Interest Earnings</b>							
<a href="#">04-341-100</a>	Interest Earnings	15,000.00	15,000.00	4,205.07	29,384.60	14,384.60	195.90 %
<b>Department: 341 - Interest Earnings Total:</b>		<b>15,000.00</b>	<b>15,000.00</b>	<b>4,205.07</b>	<b>29,384.60</b>	<b>14,384.60</b>	<b>95.90%</b>
<b>Department: 342 - Rents and Royalties</b>							
<a href="#">04-342-200</a>	Park Facility Rental	500.00	500.00	135.00	858.00	358.00	171.60 %
<b>Department: 342 - Rents and Royalties Total:</b>		<b>500.00</b>	<b>500.00</b>	<b>135.00</b>	<b>858.00</b>	<b>358.00</b>	<b>71.60%</b>
<b>Revenue Total:</b>		<b>523,000.00</b>	<b>523,000.00</b>	<b>7,993.37</b>	<b>536,526.64</b>	<b>13,526.64</b>	<b>2.59%</b>
<b>Expense</b>							
<b>Department: 409 - Buildings and Grounds</b>							
<a href="#">04-409-320</a>	Communications	5,000.00	5,000.00	771.18	1,495.86	3,504.14	70.08 %
<a href="#">04-409-360</a>	Public Utilities	70,000.00	70,000.00	4,540.30	30,619.69	39,380.31	56.26 %

## Budget Report

For Fiscal: 2025 Period Ending: 08/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<a href="#">04-409-373</a>	Building Maintenance	23,000.00	23,000.00	219.02	7,613.84	15,386.16	66.90 %
	<b>Department: 409 - Buildings and Grounds Total:</b>	<b>98,000.00</b>	<b>98,000.00</b>	<b>5,530.50</b>	<b>39,729.39</b>	<b>58,270.61</b>	<b>59.46%</b>
	<b>Department: 430 - Public Works</b>						
<a href="#">04-430-112</a>	Salaries and Wages	290,000.00	290,000.00	17,968.02	134,641.58	155,358.42	53.57 %
<a href="#">04-430-180</a>	Overtime	11,000.00	11,000.00	54.44	2,110.87	8,889.13	80.81 %
<a href="#">04-430-192</a>	FICA	24,000.00	24,000.00	1,348.17	10,277.48	13,722.52	57.18 %
	<b>Department: 430 - Public Works Total:</b>	<b>325,000.00</b>	<b>325,000.00</b>	<b>19,370.63</b>	<b>147,029.93</b>	<b>177,970.07</b>	<b>54.76%</b>
	<b>Department: 450 - Recreation</b>						
<a href="#">04-450-220</a>	Operating Supplies	75,000.00	75,000.00	4,049.80	47,536.40	27,463.60	36.62 %
<a href="#">04-450-260</a>	Small Tools and Equipment	4,000.00	4,000.00	110.23	3,696.60	303.40	7.59 %
<a href="#">04-450-374</a>	Machinery and Equipment	30,000.00	30,000.00	50.95	15,249.66	14,750.34	49.17 %
<a href="#">04-450-377</a>	Grounds Maintenance	35,000.00	35,000.00	990.00	36,024.94	-1,024.94	-2.93 %
<a href="#">04-450-384</a>	Equipment Rental	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
<a href="#">04-450-420</a>	Dues, Subscriptions and Membersh...	500.00	500.00	0.00	0.00	500.00	100.00 %
<a href="#">04-450-450</a>	Contracted Services	50,000.00	50,000.00	780.59	26,427.72	23,572.28	47.14 %
	<b>Department: 450 - Recreation Total:</b>	<b>196,000.00</b>	<b>196,000.00</b>	<b>5,981.57</b>	<b>128,935.32</b>	<b>67,064.68</b>	<b>34.22%</b>
	<b>Department: 483 - Employer Paid Benefits</b>						
<a href="#">04-483-065</a>	To 401(a) Non-Uniformed Pension ...	0.00	0.00	931.80	8,311.15	-8,311.15	0.00 %
	<b>Department: 483 - Employer Paid Benefits Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>931.80</b>	<b>8,311.15</b>	<b>-8,311.15</b>	<b>0.00%</b>
	<b>Department: 486 - Insurance</b>						
<a href="#">04-486-350</a>	Property and Liability	40,000.00	40,000.00	0.00	28,484.88	11,515.12	28.79 %
	<b>Department: 486 - Insurance Total:</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>28,484.88</b>	<b>11,515.12</b>	<b>28.79%</b>
	<b>Expense Total:</b>	<b>659,000.00</b>	<b>659,000.00</b>	<b>31,814.50</b>	<b>352,490.67</b>	<b>306,509.33</b>	<b>46.51%</b>
	<b>Fund: 04 - Parks and Recreation Fund Surplus (Deficit):</b>	<b>-136,000.00</b>	<b>-136,000.00</b>	<b>-23,821.13</b>	<b>184,035.97</b>	<b>320,035.97</b>	<b>235.32%</b>
	<b>Fund: 05 - Replacement Tree Fund</b>						
	<b>Revenue</b>						
	<b>Department: 341 - Interest Earnings</b>						
<a href="#">05-341-100</a>	Interest Earnings	7,500.00	7,500.00	1,649.69	12,639.09	5,139.09	168.52 %
	<b>Department: 341 - Interest Earnings Total:</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>1,649.69</b>	<b>12,639.09</b>	<b>5,139.09</b>	<b>68.52%</b>
	<b>Department: 387 - Donations</b>						
<a href="#">05-387-100</a>	Donations	5,000.00	5,000.00	0.00	5,225.00	225.00	104.50 %
	<b>Department: 387 - Donations Total:</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,225.00</b>	<b>225.00</b>	<b>4.50%</b>
	<b>Revenue Total:</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>1,649.69</b>	<b>17,864.09</b>	<b>5,364.09</b>	<b>42.91%</b>
	<b>Expense</b>						
	<b>Department: 401 - Executive</b>						
<a href="#">05-401-210</a>	Office Supplies	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
<a href="#">05-401-312</a>	Consulting Services	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
<a href="#">05-401-340</a>	Advertising and Printing	500.00	500.00	0.00	0.00	500.00	100.00 %
<a href="#">05-401-460</a>	Meetings and Conferences	500.00	500.00	0.00	0.00	500.00	100.00 %
	<b>Department: 401 - Executive Total:</b>	<b>17,500.00</b>	<b>17,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,500.00</b>	<b>100.00%</b>
	<b>Department: 408 - Engineering</b>						
<a href="#">05-408-305</a>	General Engineering	0.00	0.00	0.00	6,901.07	-6,901.07	0.00 %
	<b>Department: 408 - Engineering Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,901.07</b>	<b>-6,901.07</b>	<b>0.00%</b>
	<b>Department: 430 - Public Works</b>						
<a href="#">05-430-220</a>	Operating Supplies	38,000.00	38,000.00	0.00	17,221.90	20,778.10	54.68 %
	<b>Department: 430 - Public Works Total:</b>	<b>38,000.00</b>	<b>38,000.00</b>	<b>0.00</b>	<b>17,221.90</b>	<b>20,778.10</b>	<b>54.68%</b>
	<b>Expense Total:</b>	<b>55,500.00</b>	<b>55,500.00</b>	<b>0.00</b>	<b>24,122.97</b>	<b>31,377.03</b>	<b>56.54%</b>
	<b>Fund: 05 - Replacement Tree Fund Surplus (Deficit):</b>	<b>-43,000.00</b>	<b>-43,000.00</b>	<b>1,649.69</b>	<b>-6,258.88</b>	<b>36,741.12</b>	<b>85.44%</b>
	<b>Fund: 09 - Community Recreation Center Fund</b>						
	<b>Revenue</b>						
	<b>Department: 310 - Local Enabling (Act 511) Taxes</b>						
<a href="#">09-310-210</a>	Earned Income Taxes	140,000.00	140,000.00	0.00	70,000.00	-70,000.00	50.00 %
	<b>Department: 310 - Local Enabling (Act 511) Taxes Total:</b>	<b>140,000.00</b>	<b>140,000.00</b>	<b>0.00</b>	<b>70,000.00</b>	<b>-70,000.00</b>	<b>50.00%</b>

## Budget Report

For Fiscal: 2025 Period Ending: 08/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Department: 341 - Interest Earnings</b>							
<a href="#">09-341-100</a>	Interest Earnings	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
<b>Department: 341 - Interest Earnings Total:</b>		<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,000.00</b>	<b>100.00%</b>
<b>Department: 342 - Rents and Royalties</b>							
<a href="#">09-342-200</a>	Rent of Buildings	50,000.00	50,000.00	2,395.00	31,954.50	-18,045.50	36.09 %
<b>Department: 342 - Rents and Royalties Total:</b>		<b>50,000.00</b>	<b>50,000.00</b>	<b>2,395.00</b>	<b>31,954.50</b>	<b>-18,045.50</b>	<b>36.09%</b>
<b>Department: 367 - Recreation Program Fees</b>							
<a href="#">09-367-200</a>	Recreation Program Fees	165,000.00	165,000.00	21,293.00	97,844.46	-67,155.54	40.70 %
<a href="#">09-367-300</a>	Kids U Revenue	335,000.00	335,000.00	2,365.00	379,321.50	44,321.50	113.23 %
<a href="#">09-367-400</a>	Membership	200,000.00	200,000.00	14,630.75	136,581.73	-63,418.27	31.71 %
<a href="#">09-367-500</a>	Insurance Revenue	55,000.00	55,000.00	5,276.00	43,787.00	-11,213.00	20.39 %
<a href="#">09-367-600</a>	Miscellaneous Sales	5,000.00	5,000.00	0.00	7,712.26	2,712.26	154.25 %
<b>Department: 367 - Recreation Program Fees Total:</b>		<b>760,000.00</b>	<b>760,000.00</b>	<b>43,564.75</b>	<b>665,246.95</b>	<b>-94,753.05</b>	<b>12.47%</b>
<b>Department: 387 - Donations</b>							
<a href="#">09-387-100</a>	Donations	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
<b>Department: 387 - Donations Total:</b>		<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,000.00</b>	<b>100.00%</b>
<b>Department: 392 - Interfund Transfers</b>							
<a href="#">09-392-023</a>	From Debt Service Fund	320,000.00	320,000.00	0.00	0.00	-320,000.00	100.00 %
<b>Department: 392 - Interfund Transfers Total:</b>		<b>320,000.00</b>	<b>320,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-320,000.00</b>	<b>100.00%</b>
<b>Revenue Total:</b>		<b>1,272,000.00</b>	<b>1,272,000.00</b>	<b>45,959.75</b>	<b>767,201.45</b>	<b>-504,798.55</b>	<b>39.69%</b>
<b>Expense</b>							
<b>Department: 407 - Information Technology</b>							
<a href="#">09-407-317</a>	Software License Fees	10,000.00	10,000.00	0.00	8,685.00	1,315.00	13.15 %
<b>Department: 407 - Information Technology Total:</b>		<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>8,685.00</b>	<b>1,315.00</b>	<b>13.15%</b>
<b>Department: 409 - Buildings and Grounds</b>							
<a href="#">09-409-320</a>	Communications	14,000.00	14,000.00	1,314.55	11,384.13	2,615.87	18.68 %
<a href="#">09-409-360</a>	Public Utilities	43,000.00	43,000.00	6,386.28	25,899.94	17,100.06	39.77 %
<a href="#">09-409-373</a>	Building Maintenance	75,000.00	75,000.00	7,885.91	49,641.13	25,358.87	33.81 %
<a href="#">09-409-450</a>	Contracted Services	28,000.00	28,000.00	643.99	11,446.05	16,553.95	59.12 %
<b>Department: 409 - Buildings and Grounds Total:</b>		<b>160,000.00</b>	<b>160,000.00</b>	<b>16,230.73</b>	<b>98,371.25</b>	<b>61,628.75</b>	<b>38.52%</b>
<b>Department: 451 - Parks &amp; Rec Administration</b>							
<a href="#">09-451-112</a>	Salaries and Wages	390,000.00	390,000.00	59,407.55	334,148.14	55,851.86	14.32 %
<a href="#">09-451-180</a>	Overtime	2,000.00	2,000.00	624.74	2,912.50	-912.50	-45.63 %
<a href="#">09-451-192</a>	FICA	25,000.00	25,000.00	4,582.11	25,709.22	-709.22	-2.84 %
<a href="#">09-451-196</a>	Employee Benefits	90,000.00	90,000.00	4,944.04	36,513.46	53,486.54	59.43 %
<a href="#">09-451-210</a>	Office Supplies	4,000.00	4,000.00	0.00	2,220.73	1,779.27	44.48 %
<a href="#">09-451-220</a>	Operating Supplies	11,000.00	11,000.00	15.98	3,351.25	7,648.75	69.53 %
<a href="#">09-451-231</a>	Vehicle Fuel	200.00	200.00	0.00	0.00	200.00	100.00 %
<a href="#">09-451-310</a>	Professional Services	70,000.00	70,000.00	5,840.00	31,900.00	38,100.00	54.43 %
<a href="#">09-451-340</a>	Advertising and Printing	300.00	300.00	0.00	626.08	-326.08	-108.69 %
<a href="#">09-451-374</a>	Machinery and Equipment	12,000.00	12,000.00	0.00	2,130.99	9,869.01	82.24 %
<a href="#">09-451-375</a>	Vehicle Maintenance	500.00	500.00	0.00	46.52	453.48	90.70 %
<a href="#">09-451-384</a>	Equipment Rental	4,500.00	4,500.00	361.20	6,002.62	-1,502.62	-33.39 %
<a href="#">09-451-390</a>	Bank Service Charges/Fees	20,000.00	20,000.00	1,589.75	20,940.27	-940.27	-4.70 %
<a href="#">09-451-420</a>	Dues, Subscriptions and Membersh...	800.00	800.00	0.00	460.00	340.00	42.50 %
<a href="#">09-451-450</a>	Contracted Services	170,000.00	170,000.00	13,242.00	90,975.52	79,024.48	46.48 %
<a href="#">09-451-460</a>	Meetings and Conferences	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
<b>Department: 451 - Parks &amp; Rec Administration Total:</b>		<b>803,800.00</b>	<b>803,800.00</b>	<b>90,607.37</b>	<b>557,937.30</b>	<b>245,862.70</b>	<b>30.59%</b>
<b>Department: 452 - Recreation - Kids U</b>							
<a href="#">09-452-112</a>	Salaries and Wages	155,000.00	155,000.00	45,053.00	125,266.00	29,734.00	19.18 %
<a href="#">09-452-180</a>	Overtime	0.00	0.00	33.02	33.02	-33.02	0.00 %
<a href="#">09-452-192</a>	FICA	20,000.00	20,000.00	3,449.14	9,585.51	10,414.49	52.07 %
<a href="#">09-452-210</a>	Office Supplies	600.00	600.00	0.00	145.33	454.67	75.78 %
<a href="#">09-452-312</a>	Consulting Services	0.00	0.00	0.00	2,981.25	-2,981.25	0.00 %



## Budget Report

For Fiscal: 2025 Period Ending: 08/31/2025

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<a href="#">09-452-450</a> Contracted Services	70,000.00	70,000.00	15,281.52	67,117.04	2,882.96	4.12 %
<b>Department: 452 - Recreation - Kids U Total:</b>	<b>245,600.00</b>	<b>245,600.00</b>	<b>63,816.68</b>	<b>205,128.15</b>	<b>40,471.85</b>	<b>16.48%</b>
<b>Department: 483 - Employer Paid Benefits</b>						
<a href="#">09-483-065</a> To 401 (a) Non-Uniformed Pension ...	25,000.00	25,000.00	1,433.48	12,785.57	12,214.43	48.86 %
<a href="#">09-483-354</a> Worker's Compensation	1,000.00	1,000.00	-1.50	178.62	821.38	82.14 %
<b>Department: 483 - Employer Paid Benefits Total:</b>	<b>26,000.00</b>	<b>26,000.00</b>	<b>1,431.98</b>	<b>12,964.19</b>	<b>13,035.81</b>	<b>50.14%</b>
<b>Department: 486 - Insurance</b>						
<a href="#">09-486-350</a> Property and Liability	100,000.00	100,000.00	0.00	77,554.23	22,445.77	22.45 %
<b>Department: 486 - Insurance Total:</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>77,554.23</b>	<b>22,445.77</b>	<b>22.45%</b>
<b>Department: 492 - Interfund Transfers</b>						
<a href="#">09-492-023</a> To Debt Service Fund	99,000.00	99,000.00	0.00	0.00	99,000.00	100.00 %
<b>Department: 492 - Interfund Transfers Total:</b>	<b>99,000.00</b>	<b>99,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>99,000.00</b>	<b>100.00%</b>
<b>Expense Total:</b>	<b>1,444,400.00</b>	<b>1,444,400.00</b>	<b>172,086.76</b>	<b>960,640.12</b>	<b>483,759.88</b>	<b>33.49%</b>
<b>Fund: 09 - Community Recreation Center Fund Surplus (Deficit):</b>	<b>-172,400.00</b>	<b>-172,400.00</b>	<b>-126,127.01</b>	<b>-193,438.67</b>	<b>-21,038.67</b>	<b>-12.20%</b>
<b>Fund: 23 - Debt Service Fund</b>						
<b>Revenue</b>						
<b>Department: 301 - Real Estate Taxes</b>						
<a href="#">23-301-100</a> Real Estate Taxes - Current Year	985,000.00	985,000.00	6,778.45	972,582.78	-12,417.22	1.26 %
<a href="#">23-301-200</a> Real Estate Taxes - Prior Year	5,000.00	5,000.00	347.31	4,172.93	-827.07	16.54 %
<b>Department: 301 - Real Estate Taxes Total:</b>	<b>990,000.00</b>	<b>990,000.00</b>	<b>7,125.76</b>	<b>976,755.71</b>	<b>-13,244.29</b>	<b>1.34%</b>
<b>Department: 341 - Interest Earnings</b>						
<a href="#">23-341-100</a> Interest Earnings	10,000.00	10,000.00	4,630.34	22,414.71	12,414.71	224.15 %
<b>Department: 341 - Interest Earnings Total:</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>4,630.34</b>	<b>22,414.71</b>	<b>12,414.71</b>	<b>124.15%</b>
<b>Department: 392 - Interfund Transfers</b>						
<a href="#">23-392-009</a> From Community Recreation Center..	99,000.00	99,000.00	0.00	0.00	-99,000.00	100.00 %
<b>Department: 392 - Interfund Transfers Total:</b>	<b>99,000.00</b>	<b>99,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-99,000.00</b>	<b>100.00%</b>
<b>Revenue Total:</b>	<b>1,099,000.00</b>	<b>1,099,000.00</b>	<b>11,756.10</b>	<b>999,170.42</b>	<b>-99,829.58</b>	<b>9.08%</b>
<b>Expense</b>						
<b>Department: 471 - Debt Principal</b>						
<a href="#">23-471-071</a> Debt Principal	405,000.00	405,000.00	0.00	0.00	405,000.00	100.00 %
<b>Department: 471 - Debt Principal Total:</b>	<b>405,000.00</b>	<b>405,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>405,000.00</b>	<b>100.00%</b>
<b>Department: 472 - Debt Interest</b>						
<a href="#">23-472-072</a> Debt Interest	336,000.00	336,000.00	27,923.40	225,340.50	110,659.50	32.93 %
<b>Department: 472 - Debt Interest Total:</b>	<b>336,000.00</b>	<b>336,000.00</b>	<b>27,923.40</b>	<b>225,340.50</b>	<b>110,659.50</b>	<b>32.93%</b>
<b>Department: 492 - Interfund Transfers</b>						
<a href="#">23-492-009</a> To Community Recreation Fund	320,000.00	320,000.00	0.00	0.00	320,000.00	100.00 %
<b>Department: 492 - Interfund Transfers Total:</b>	<b>320,000.00</b>	<b>320,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>320,000.00</b>	<b>100.00%</b>
<b>Expense Total:</b>	<b>1,061,000.00</b>	<b>1,061,000.00</b>	<b>27,923.40</b>	<b>225,340.50</b>	<b>835,659.50</b>	<b>78.76%</b>
<b>Fund: 23 - Debt Service Fund Surplus (Deficit):</b>	<b>38,000.00</b>	<b>38,000.00</b>	<b>-16,167.30</b>	<b>773,829.92</b>	<b>735,829.92</b>	<b>-1,936.39%</b>
<b>Fund: 30 - Capital Reserve Fund</b>						
<b>Revenue</b>						
<b>Department: 341 - Interest Earnings</b>						
<a href="#">30-341-100</a> Interest Earnings	250,000.00	250,000.00	35,497.61	238,866.49	-11,133.51	4.45 %
<b>Department: 341 - Interest Earnings Total:</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>35,497.61</b>	<b>238,866.49</b>	<b>-11,133.51</b>	<b>4.45%</b>
<b>Department: 354 - State Grants</b>						
<a href="#">30-354-300</a> State Government	1,910,986.00	1,910,986.00	0.00	0.00	-1,910,986.00	100.00 %
<b>Department: 354 - State Grants Total:</b>	<b>1,910,986.00</b>	<b>1,910,986.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,910,986.00</b>	<b>100.00%</b>
<b>Department: 383 - Special Assessments</b>						
<a href="#">30-383-160</a> Stormwater Management Fee	0.00	0.00	488.50	3,866.50	3,866.50	0.00 %
<b>Department: 383 - Special Assessments Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>488.50</b>	<b>3,866.50</b>	<b>3,866.50</b>	<b>0.00%</b>
<b>Department: 392 - Interfund Transfers</b>						
<a href="#">30-392-001</a> From General Fund	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00 %

**Budget Report**

**For Fiscal: 2025 Period Ending: 08/31/2025**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<a href="#">30-392-004</a>	From Park and Recreation Fund	400,000.00	400,000.00	0.00	400,000.00	0.00	0.00 %
	<b>Department: 392 - Interfund Transfers Total:</b>	<b>2,400,000.00</b>	<b>2,400,000.00</b>	<b>0.00</b>	<b>2,400,000.00</b>	<b>0.00</b>	<b>0.00%</b>
	<b>Revenue Total:</b>	<b>4,560,986.00</b>	<b>4,560,986.00</b>	<b>35,986.11</b>	<b>2,642,732.99</b>	<b>-1,918,253.01</b>	<b>42.06%</b>
<b>Expense</b>							
	<b>Department: 401 - Executive</b>						
<a href="#">30-401-700</a>	Capital Purchases	10,000.00	10,000.00	23,688.85	18,878.35	-8,878.35	-88.78 %
	<b>Department: 401 - Executive Total:</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>23,688.85</b>	<b>18,878.35</b>	<b>-8,878.35</b>	<b>-88.78%</b>
	<b>Department: 407 - Information Technology</b>						
<a href="#">30-407-700</a>	Capital Purchases	28,000.00	28,000.00	0.00	4,828.39	23,171.61	82.76 %
	<b>Department: 407 - Information Technology Total:</b>	<b>28,000.00</b>	<b>28,000.00</b>	<b>0.00</b>	<b>4,828.39</b>	<b>23,171.61</b>	<b>82.76%</b>
	<b>Department: 409 - Buildings and Grounds</b>						
<a href="#">30-409-305</a>	General Engineering	0.00	0.00	1,859.49	4,129.74	-4,129.74	0.00 %
<a href="#">30-409-700</a>	Capital Purchases	620,000.00	620,000.00	13,410.00	75,455.26	544,544.74	87.83 %
	<b>Department: 409 - Buildings and Grounds Total:</b>	<b>620,000.00</b>	<b>620,000.00</b>	<b>15,269.49</b>	<b>79,585.00</b>	<b>540,415.00</b>	<b>87.16%</b>
	<b>Department: 410 - Police Services</b>						
<a href="#">30-410-700</a>	Capital Purchases	490,272.00	490,272.00	50,929.87	386,599.97	103,672.03	21.15 %
	<b>Department: 410 - Police Services Total:</b>	<b>490,272.00</b>	<b>490,272.00</b>	<b>50,929.87</b>	<b>386,599.97</b>	<b>103,672.03</b>	<b>21.15%</b>
	<b>Department: 411 - Fire Protection</b>						
<a href="#">30-411-700</a>	Capital Purchases	150,000.00	150,000.00	883.68	81,486.68	68,513.32	45.68 %
	<b>Department: 411 - Fire Protection Total:</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>883.68</b>	<b>81,486.68</b>	<b>68,513.32</b>	<b>45.68%</b>
	<b>Department: 415 - Emergency Management</b>						
<a href="#">30-415-700</a>	Capital Purchases	65,000.00	65,000.00	0.00	0.00	65,000.00	100.00 %
	<b>Department: 415 - Emergency Management Total:</b>	<b>65,000.00</b>	<b>65,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>65,000.00</b>	<b>100.00%</b>
	<b>Department: 430 - Public Works</b>						
<a href="#">30-430-700</a>	Capital Purchases	430,000.00	430,000.00	13,018.00	562,852.99	-132,852.99	-30.90 %
	<b>Department: 430 - Public Works Total:</b>	<b>430,000.00</b>	<b>430,000.00</b>	<b>13,018.00</b>	<b>562,852.99</b>	<b>-132,852.99</b>	<b>-30.90%</b>
	<b>Department: 433 - Traffic Control Devices</b>						
<a href="#">30-433-305</a>	General Engineering	66,000.00	66,000.00	10,828.20	81,952.24	-15,952.24	-24.17 %
<a href="#">30-433-700</a>	Capital Purchases	1,641,161.00	1,641,161.00	0.00	110,153.65	1,531,007.35	93.29 %
	<b>Department: 433 - Traffic Control Devices Total:</b>	<b>1,707,161.00</b>	<b>1,707,161.00</b>	<b>10,828.20</b>	<b>192,105.89</b>	<b>1,515,055.11</b>	<b>88.75%</b>
	<b>Department: 436 - Storm Sewers and Drains</b>						
<a href="#">30-436-305</a>	General Engineering	342,000.00	342,000.00	731.25	19,982.75	322,017.25	94.16 %
<a href="#">30-436-700</a>	Capital Purchases	911,000.00	911,000.00	0.00	0.00	911,000.00	100.00 %
	<b>Department: 436 - Storm Sewers and Drains Total:</b>	<b>1,253,000.00</b>	<b>1,253,000.00</b>	<b>731.25</b>	<b>19,982.75</b>	<b>1,233,017.25</b>	<b>98.41%</b>
	<b>Department: 439 - Highway Construction &amp; Rebuilding</b>						
<a href="#">30-439-305</a>	General Engineering	0.00	0.00	486.25	486.25	-486.25	0.00 %
<a href="#">30-439-450</a>	Contracted Services	579,400.00	579,400.00	176,412.72	408,954.84	170,445.16	29.42 %
	<b>Department: 439 - Highway Construction &amp; Rebuilding Total:</b>	<b>579,400.00</b>	<b>579,400.00</b>	<b>176,898.97</b>	<b>409,441.09</b>	<b>169,958.91</b>	<b>29.33%</b>
	<b>Department: 440 - Parks &amp; Rec</b>						
<a href="#">30-440-305</a>	General Engineering	266,199.00	266,199.00	4,833.88	61,845.68	204,353.32	76.77 %
<a href="#">30-440-700</a>	Capital Purchases	2,850,592.00	2,850,592.00	327,497.45	404,873.14	2,445,718.86	85.80 %
	<b>Department: 440 - Parks &amp; Rec Total:</b>	<b>3,116,791.00</b>	<b>3,116,791.00</b>	<b>332,331.33</b>	<b>466,718.82</b>	<b>2,650,072.18</b>	<b>85.03%</b>
	<b>Department: 450 - Recreation</b>						
<a href="#">30-450-700</a>	Capital Purchases	958,500.00	958,500.00	108,000.00	548,638.63	409,861.37	42.76 %
	<b>Department: 450 - Recreation Total:</b>	<b>958,500.00</b>	<b>958,500.00</b>	<b>108,000.00</b>	<b>548,638.63</b>	<b>409,861.37</b>	<b>42.76%</b>
	<b>Expense Total:</b>	<b>9,408,124.00</b>	<b>9,408,124.00</b>	<b>732,579.64</b>	<b>2,771,118.56</b>	<b>6,637,005.44</b>	<b>70.55%</b>
	<b>Fund: 30 - Capital Reserve Fund Surplus (Deficit):</b>	<b>-4,847,138.00</b>	<b>-4,847,138.00</b>	<b>-696,593.53</b>	<b>-128,385.57</b>	<b>4,718,752.43</b>	<b>97.35%</b>

Budget Report

For Fiscal: 2025 Period Ending: 08/31/2025

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 31 - Park and Recreation Capital Fund</b>						
<b>Revenue</b>						
<b>Department: 341 - Interest Earnings</b>						
<a href="#">31-341-100</a> Interest Earnings	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
<b>Department: 341 - Interest Earnings Total:</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,000.00</b>	<b>100.00%</b>
<b>Revenue Total:</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,000.00</b>	<b>100.00%</b>
<b>Expense</b>						
<b>Department: 492 - Interfund Transfers</b>						
<a href="#">31-492-030</a> To Capital Reserve Fund	400,000.00	400,000.00	0.00	400,000.00	0.00	0.00 %
<b>Department: 492 - Interfund Transfers Total:</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense Total:</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 31 - Park and Recreation Capital Fund Surplus (Deficit):</b>	<b>-399,000.00</b>	<b>-399,000.00</b>	<b>0.00</b>	<b>-400,000.00</b>	<b>-1,000.00</b>	<b>-0.25%</b>
<b>Fund: 35 - Highway Aid Fund</b>						
<b>Revenue</b>						
<b>Department: 341 - Interest Earnings</b>						
<a href="#">35-341-100</a> Interest Earnings	50,000.00	50,000.00	8,885.23	61,377.87	11,377.87	122.76 %
<b>Department: 341 - Interest Earnings Total:</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>8,885.23</b>	<b>61,377.87</b>	<b>11,377.87</b>	<b>22.76%</b>
<b>Department: 354 - State Grants</b>						
<a href="#">35-354-400</a> County Government	687,407.00	687,407.00	0.00	702,236.21	14,829.21	102.16 %
<b>Department: 354 - State Grants Total:</b>	<b>687,407.00</b>	<b>687,407.00</b>	<b>0.00</b>	<b>702,236.21</b>	<b>14,829.21</b>	<b>2.16%</b>
<b>Revenue Total:</b>	<b>737,407.00</b>	<b>737,407.00</b>	<b>8,885.23</b>	<b>763,614.08</b>	<b>26,207.08</b>	<b>3.55%</b>
<b>Expense</b>						
<b>Department: 430 - Public Works</b>						
<a href="#">35-430-700</a> Capital Purchases	280,000.00	280,000.00	0.00	150,277.00	129,723.00	46.33 %
<b>Department: 430 - Public Works Total:</b>	<b>280,000.00</b>	<b>280,000.00</b>	<b>0.00</b>	<b>150,277.00</b>	<b>129,723.00</b>	<b>46.33%</b>
<b>Department: 432 - Snow and Ice Removal</b>						
<a href="#">35-432-220</a> Operating Supplies	85,000.00	85,000.00	0.00	103,675.10	-18,675.10	-21.97 %
<a href="#">35-432-450</a> Contracted Services	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<b>Department: 432 - Snow and Ice Removal Total:</b>	<b>95,000.00</b>	<b>95,000.00</b>	<b>0.00</b>	<b>103,675.10</b>	<b>-8,675.10</b>	<b>-9.13%</b>
<b>Department: 433 - Traffic Control Devices</b>						
<a href="#">35-433-450</a> Contracted Services	0.00	0.00	0.00	-143.00	143.00	0.00 %
<b>Department: 433 - Traffic Control Devices Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-143.00</b>	<b>143.00</b>	<b>0.00%</b>
<b>Expense Total:</b>	<b>375,000.00</b>	<b>375,000.00</b>	<b>0.00</b>	<b>253,809.10</b>	<b>121,190.90</b>	<b>32.32%</b>
<b>Fund: 35 - Highway Aid Fund Surplus (Deficit):</b>	<b>362,407.00</b>	<b>362,407.00</b>	<b>8,885.23</b>	<b>509,804.98</b>	<b>147,397.98</b>	<b>-40.67%</b>
<b>Fund: 40 - Township Events Fund</b>						
<b>Revenue</b>						
<b>Department: 341 - Interest Earnings</b>						
<a href="#">40-341-100</a> Interest Earnings	500.00	500.00	0.00	0.00	-500.00	100.00 %
<b>Department: 341 - Interest Earnings Total:</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-500.00</b>	<b>100.00%</b>
<b>Department: 367 - Recreation Program Fees</b>						
<a href="#">40-367-389</a> Vietnam TWWH Donations	0.00	0.00	0.00	35,475.00	35,475.00	0.00 %
<b>Department: 367 - Recreation Program Fees Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,475.00</b>	<b>35,475.00</b>	<b>0.00%</b>
<b>Department: 387 - Donations</b>						
<a href="#">40-387-100</a> Autumn Fest Donations	17,500.00	17,500.00	3,150.00	6,630.00	-10,870.00	62.11 %
<b>Department: 387 - Donations Total:</b>	<b>17,500.00</b>	<b>17,500.00</b>	<b>3,150.00</b>	<b>6,630.00</b>	<b>-10,870.00</b>	<b>62.11%</b>
<b>Department: 392 - Interfund Transfers</b>						
<a href="#">40-392-001</a> From General Fund	15,000.00	15,000.00	0.00	15,000.00	0.00	0.00 %
<b>Department: 392 - Interfund Transfers Total:</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Revenue Total:</b>	<b>33,000.00</b>	<b>33,000.00</b>	<b>3,150.00</b>	<b>57,105.00</b>	<b>24,105.00</b>	<b>73.05%</b>



## Budget Report

For Fiscal: 2025 Period Ending: 08/31/2025

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Expense</b>						
<b>Department: 401 - Executive</b>						
<a href="#">40-401-220</a> Special Event Operating Supplies	0.00	0.00	205.58	15,776.86	-15,776.86	0.00 %
<b>Department: 401 - Executive Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>205.58</b>	<b>15,776.86</b>	<b>-15,776.86</b>	<b>0.00%</b>
<b>Department: 450 - Recreation</b>						
<a href="#">40-450-220</a> Vietnam TWWH Operating Supplies	0.00	0.00	-147.34	21,296.64	-21,296.64	0.00 %
<a href="#">40-450-239</a> Stars and Stripes Operating Supplies	0.00	0.00	4,460.48	10,152.06	-10,152.06	0.00 %
<b>Department: 450 - Recreation Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>4,313.14</b>	<b>31,448.70</b>	<b>-31,448.70</b>	<b>0.00%</b>
<b>Department: 452 - Recreation - Kids U</b>						
<a href="#">40-452-220</a> Autumn Festival Operating Supplies	67,000.00	67,000.00	9,754.15	15,704.15	51,295.85	76.56 %
<b>Department: 452 - Recreation - Kids U Total:</b>	<b>67,000.00</b>	<b>67,000.00</b>	<b>9,754.15</b>	<b>15,704.15</b>	<b>51,295.85</b>	<b>76.56%</b>
<b>Expense Total:</b>	<b>67,000.00</b>	<b>67,000.00</b>	<b>14,272.87</b>	<b>62,929.71</b>	<b>4,070.29</b>	<b>6.08%</b>
<b>Fund: 40 - Township Events Fund Surplus (Deficit):</b>	<b>-34,000.00</b>	<b>-34,000.00</b>	<b>-11,122.87</b>	<b>-5,824.71</b>	<b>28,175.29</b>	<b>82.87%</b>
<b>Fund: 45 - Police Donation Fund</b>						
<b>Revenue</b>						
<b>Department: 387 - Donations</b>						
<a href="#">45-387-100</a> Donations	0.00	0.00	0.00	5,150.00	5,150.00	0.00 %
<a href="#">45-387-110</a> Donations - Natl Night Out	0.00	0.00	0.00	2,500.00	2,500.00	0.00 %
<b>Department: 387 - Donations Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,650.00</b>	<b>7,650.00</b>	<b>0.00%</b>
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,650.00</b>	<b>7,650.00</b>	<b>0.00%</b>
<b>Expense</b>						
<b>Department: 410 - Police Services</b>						
<a href="#">45-410-220</a> Operating Supplies	0.00	0.00	50.00	144.20	-144.20	0.00 %
<a href="#">45-410-230</a> Natl Night Out Expense	0.00	0.00	0.00	1,683.70	-1,683.70	0.00 %
<b>Department: 410 - Police Services Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>50.00</b>	<b>1,827.90</b>	<b>-1,827.90</b>	<b>0.00%</b>
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>50.00</b>	<b>1,827.90</b>	<b>-1,827.90</b>	<b>0.00%</b>
<b>Fund: 45 - Police Donation Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-50.00</b>	<b>5,822.10</b>	<b>5,822.10</b>	<b>0.00%</b>
<b>Fund: 60 - Police Pension Fund</b>						
<b>Revenue</b>						
<b>Department: 341 - Interest Earnings</b>						
<a href="#">60-341-100</a> Interest Earnings	0.00	0.00	0.00	6,723.30	6,723.30	0.00 %
<a href="#">60-341-400</a> Dividends	0.00	0.00	0.00	343,774.01	343,774.01	0.00 %
<a href="#">60-341-500</a> Gain/Loss On Investments	0.00	0.00	0.00	1,300,843.07	1,300,843.07	0.00 %
<b>Department: 341 - Interest Earnings Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,651,340.38</b>	<b>1,651,340.38</b>	<b>0.00%</b>
<b>Department: 388 - Pension Contributions - Employer</b>						
<a href="#">60-388-100</a> Pension Contributions - Employer	0.00	0.00	0.00	198,204.00	198,204.00	0.00 %
<a href="#">60-388-200</a> Pension Contributions - Employee	0.00	0.00	0.00	152,945.22	152,945.22	0.00 %
<b>Department: 388 - Pension Contributions - Employer Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>351,149.22</b>	<b>351,149.22</b>	<b>0.00%</b>
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,002,489.60</b>	<b>2,002,489.60</b>	<b>0.00%</b>
<b>Expense</b>						
<b>Department: 410 - Police Services</b>						
<a href="#">60-410-195</a> Police Pension Plan	0.00	0.00	0.00	730,907.02	-730,907.02	0.00 %
<a href="#">60-410-196</a> Employee Benefits	0.00	0.00	0.00	9,661.89	-9,661.89	0.00 %
<a href="#">60-410-450</a> Contracted Services	0.00	0.00	-50.00	49,033.31	-49,033.31	0.00 %
<b>Department: 410 - Police Services Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>-50.00</b>	<b>789,602.22</b>	<b>-789,602.22</b>	<b>0.00%</b>
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>-50.00</b>	<b>789,602.22</b>	<b>-789,602.22</b>	<b>0.00%</b>
<b>Fund: 60 - Police Pension Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>50.00</b>	<b>1,212,887.38</b>	<b>1,212,887.38</b>	<b>0.00%</b>

Budget Report

For Fiscal: 2025 Period Ending: 08/31/2025

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 80 - Environmental Fund</b>						
<b>Revenue</b>						
<b>Department: 341 - Interest Earnings</b>						
<a href="#">80-341-100</a> Interest Earnings	500.00	500.00	0.00	0.00	-500.00	100.00 %
<b>Department: 341 - Interest Earnings Total:</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-500.00</b>	<b>100.00%</b>
<b>Revenue Total:</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-500.00</b>	<b>100.00%</b>
<b>Expense</b>						
<b>Department: 401 - Executive</b>						
<a href="#">80-401-450</a> Contracted Services	50,000.00	50,000.00	0.00	21,915.49	28,084.51	56.17 %
<b>Department: 401 - Executive Total:</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>21,915.49</b>	<b>28,084.51</b>	<b>56.17%</b>
<b>Department: 430 - Public Works</b>						
<a href="#">80-430-220</a> Operating Supplies	3,000.00	3,000.00	560.95	1,292.65	1,707.35	56.91 %
<b>Department: 430 - Public Works Total:</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>560.95</b>	<b>1,292.65</b>	<b>1,707.35</b>	<b>56.91%</b>
<b>Expense Total:</b>	<b>53,000.00</b>	<b>53,000.00</b>	<b>560.95</b>	<b>23,208.14</b>	<b>29,791.86</b>	<b>56.21%</b>
<b>Fund: 80 - Environmental Fund Surplus (Deficit):</b>	<b>-52,500.00</b>	<b>-52,500.00</b>	<b>-560.95</b>	<b>-23,208.14</b>	<b>29,291.86</b>	<b>55.79%</b>
<b>Report Surplus (Deficit):</b>	<b>-7,939,393.24</b>	<b>-7,939,393.24</b>	<b>-27,322.22</b>	<b>5,237,750.21</b>	<b>13,177,143.45</b>	<b>165.97%</b>

## Group Summary

Department...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 01 - General Fund</b>						
<b>Revenue</b>						
301 - Real Estate Taxes	3,020,000.00	3,020,000.00	21,610.60	2,983,807.92	-36,192.08	1.20%
310 - Local Enabling (Act 511) Taxes	10,755,000.00	10,755,000.00	1,497,476.35	9,526,186.93	-1,228,813.07	11.43%
321 - Business Licenses & Permits	441,000.00	441,000.00	110,337.40	352,976.26	-88,023.74	19.96%
331 - Fines	100,000.00	100,000.00	9,209.61	68,954.65	-31,045.35	31.05%
341 - Interest Earnings	150,000.00	150,000.00	37,519.60	268,963.13	118,963.13	79.31%
354 - State Grants	38,000.00	38,000.00	0.00	56,489.01	18,489.01	48.66%
355 - State Shared Revenue & Entitlements	837,000.00	837,000.00	0.00	1,500.00	-835,500.00	99.82%
361 - Charges for Services	60,500.00	60,500.00	3,065.00	32,227.53	-28,272.47	46.73%
362 - Public Safety	533,000.00	533,000.00	310,641.93	1,281,751.58	748,751.58	140.48%
389 - Miscellaneous Revenue	0.00	0.00	3,995.19	17,117.59	17,117.59	0.00%
395 - Refunds of Prior Year Expenditures	0.00	0.00	0.00	152,734.20	152,734.20	0.00%
<b>Revenue Total:</b>	<b>15,934,500.00</b>	<b>15,934,500.00</b>	<b>1,993,855.68</b>	<b>14,742,708.80</b>	<b>-1,191,791.20</b>	<b>7.48%</b>
<b>Expense</b>						
401 - Executive	1,081,700.00	1,081,700.00	87,635.32	733,136.10	348,563.90	32.22%
402 - Financial Administration	566,500.00	566,500.00	37,160.47	391,194.50	175,305.50	30.95%
403 - Tax Collection	208,000.00	208,000.00	168.56	150,559.73	57,440.27	27.62%
404 - Legal Services	92,500.00	92,500.00	9,222.50	54,497.15	38,002.85	41.08%
407 - Information Technology	521,000.00	521,000.00	27,297.45	251,783.70	269,216.30	51.67%
408 - Engineering	72,000.00	72,000.00	23,918.52	83,620.48	-11,620.48	-16.14%
409 - Buildings and Grounds	339,000.00	339,000.00	26,272.27	245,281.45	93,718.55	27.65%
410 - Police Services	8,639,030.00	8,639,030.00	592,017.99	5,154,862.80	3,484,167.20	40.33%
411 - Fire Protection	223,500.00	223,500.00	0.00	16,000.00	207,500.00	92.84%
414 - Planning and Zoning	629,000.00	629,000.00	37,850.13	403,628.79	225,371.21	35.83%
415 - Emergency Management	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00%
430 - Public Works	2,153,249.74	2,153,249.74	147,332.44	1,246,183.31	907,066.43	42.13%
432 - Snow and Ice Removal	90,500.00	90,500.00	0.00	74,409.79	16,090.21	17.78%
433 - Traffic Control Devices	136,000.00	136,000.00	500.00	-22,811.74	158,811.74	116.77%
434 - Street Lighting	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00%
436 - Storm Sewers and Drains	15,000.00	15,000.00	0.00	16,020.48	-1,020.48	-6.80%
438 - R&M of Roads and Bridges	50,000.00	50,000.00	3,357.58	12,936.00	37,064.00	74.13%
456 - Libraries	35,000.00	35,000.00	0.00	0.00	35,000.00	100.00%
483 - Employer Paid Benefits	976,000.00	976,000.00	83,436.20	522,954.31	453,045.69	46.42%
486 - Insurance	215,000.00	215,000.00	0.00	221,884.04	-6,884.04	-3.20%
492 - Interfund Transfers	2,015,000.00	2,015,000.00	0.00	2,015,000.00	0.00	0.00%
<b>Expense Total:</b>	<b>18,265,979.74</b>	<b>18,265,979.74</b>	<b>1,076,169.43</b>	<b>11,771,140.89</b>	<b>6,494,838.85</b>	<b>35.56%</b>
<b>Fund: 01 - General Fund Surplus (Deficit):</b>	<b>-2,331,479.74</b>	<b>-2,331,479.74</b>	<b>917,686.25</b>	<b>2,971,567.91</b>	<b>5,303,047.65</b>	<b>227.45%</b>
<b>Fund: 02 - Street Light Fund</b>						
<b>Revenue</b>						
301 - Real Estate Taxes	135,000.00	135,000.00	1,091.00	134,193.80	-806.20	0.60%
341 - Interest Earnings	7,500.00	7,500.00	1,740.34	12,323.50	4,823.50	64.31%
361 - Charges for Services	500.00	500.00	0.00	362.67	-137.33	27.47%
<b>Revenue Total:</b>	<b>143,000.00</b>	<b>143,000.00</b>	<b>2,831.34</b>	<b>146,879.97</b>	<b>3,879.97</b>	<b>2.71%</b>
<b>Expense</b>						
409 - Buildings and Grounds	50,000.00	50,000.00	7,878.33	61,322.60	-11,322.60	-22.65%
430 - Public Works	6,382.50	6,382.50	428.61	736.69	5,645.81	88.46%
434 - Street Lighting	19,500.00	19,500.00	7,481.00	18,427.08	1,072.92	5.50%
483 - Employer Paid Benefits	0.00	0.00	31.90	40.18	-40.18	0.00%
486 - Insurance	4,260.00	4,260.00	0.00	3,152.91	1,107.09	25.99%
<b>Expense Total:</b>	<b>80,142.50</b>	<b>80,142.50</b>	<b>15,819.84</b>	<b>83,679.46</b>	<b>-3,536.96</b>	<b>-4.41%</b>
<b>Fund: 02 - Street Light Fund Surplus (Deficit):</b>	<b>62,857.50</b>	<b>62,857.50</b>	<b>-12,988.50</b>	<b>63,200.51</b>	<b>343.01</b>	<b>-0.55%</b>

# Budget Report

For Fiscal: 2025 Period Ending: 08/31/2025

Department...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 03 - Fire Protection Fund</b>						
<b>Revenue</b>						
301 - Real Estate Taxes	1,065,000.00	1,065,000.00	7,668.32	1,051,785.95	-13,214.05	1.24%
310 - Local Enabling (Act 511) Taxes	490,000.00	490,000.00	39,271.50	307,065.88	-182,934.12	37.33%
341 - Interest Earnings	15,000.00	15,000.00	2,893.29	17,435.13	2,435.13	16.23%
354 - State Grants	0.00	0.00	0.00	16,322.02	16,322.02	0.00%
360 - Charges for Services	50,000.00	50,000.00	7,245.00	72,623.00	22,623.00	45.25%
364 - 364	500.00	500.00	0.00	0.00	-500.00	100.00%
389 - Miscellaneous Revenue	500.00	500.00	0.00	4,158.90	3,658.90	731.78%
<b>Revenue Total:</b>	<b>1,621,000.00</b>	<b>1,621,000.00</b>	<b>57,078.11</b>	<b>1,469,390.88</b>	<b>-151,609.12</b>	<b>9.35%</b>
<b>Expense</b>						
404 - Legal Services	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00%
407 - Information Technology	0.00	0.00	0.00	7,840.56	-7,840.56	0.00%
409 - Buildings and Grounds	82,000.00	82,000.00	7,943.71	83,924.37	-1,924.37	-2.35%
411 - Fire Protection	1,668,640.00	1,668,640.00	111,396.14	962,737.31	705,902.69	42.30%
483 - Employer Paid Benefits	205,000.00	205,000.00	5,900.36	103,495.29	101,504.71	49.51%
486 - Insurance	50,000.00	50,000.00	0.00	37,675.94	12,324.06	24.65%
<b>Expense Total:</b>	<b>2,008,140.00</b>	<b>2,008,140.00</b>	<b>125,240.21</b>	<b>1,195,673.47</b>	<b>812,466.53</b>	<b>40.46%</b>
<b>Fund: 03 - Fire Protection Fund Surplus (Deficit):</b>	<b>-387,140.00</b>	<b>-387,140.00</b>	<b>-68,162.10</b>	<b>273,717.41</b>	<b>660,857.41</b>	<b>170.70%</b>
<b>Fund: 04 - Parks and Recreation Fund</b>						
<b>Revenue</b>						
301 - Real Estate Taxes	507,500.00	507,500.00	3,653.30	506,284.04	-1,215.96	0.24%
341 - Interest Earnings	15,000.00	15,000.00	4,205.07	29,384.60	14,384.60	95.90%
342 - Rents and Royalties	500.00	500.00	135.00	858.00	358.00	71.60%
<b>Revenue Total:</b>	<b>523,000.00</b>	<b>523,000.00</b>	<b>7,993.37</b>	<b>536,526.64</b>	<b>13,526.64</b>	<b>2.59%</b>
<b>Expense</b>						
409 - Buildings and Grounds	98,000.00	98,000.00	5,530.50	39,729.39	58,270.61	59.46%
430 - Public Works	325,000.00	325,000.00	19,370.63	147,029.93	177,970.07	54.76%
450 - Recreation	196,000.00	196,000.00	5,981.57	128,935.32	67,064.68	34.22%
483 - Employer Paid Benefits	0.00	0.00	931.80	8,311.15	-8,311.15	0.00%
486 - Insurance	40,000.00	40,000.00	0.00	28,484.88	11,515.12	28.79%
<b>Expense Total:</b>	<b>659,000.00</b>	<b>659,000.00</b>	<b>31,814.50</b>	<b>352,490.67</b>	<b>306,509.33</b>	<b>46.51%</b>
<b>Fund: 04 - Parks and Recreation Fund Surplus (Deficit):</b>	<b>-136,000.00</b>	<b>-136,000.00</b>	<b>-23,821.13</b>	<b>184,035.97</b>	<b>320,035.97</b>	<b>235.32%</b>
<b>Fund: 05 - Replacement Tree Fund</b>						
<b>Revenue</b>						
341 - Interest Earnings	7,500.00	7,500.00	1,649.69	12,639.09	5,139.09	68.52%
387 - Donations	5,000.00	5,000.00	0.00	5,225.00	225.00	4.50%
<b>Revenue Total:</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>1,649.69</b>	<b>17,864.09</b>	<b>5,364.09</b>	<b>42.91%</b>
<b>Expense</b>						
401 - Executive	17,500.00	17,500.00	0.00	0.00	17,500.00	100.00%
408 - Engineering	0.00	0.00	0.00	6,901.07	-6,901.07	0.00%
430 - Public Works	38,000.00	38,000.00	0.00	17,221.90	20,778.10	54.68%
<b>Expense Total:</b>	<b>55,500.00</b>	<b>55,500.00</b>	<b>0.00</b>	<b>24,122.97</b>	<b>31,377.03</b>	<b>56.54%</b>
<b>Fund: 05 - Replacement Tree Fund Surplus (Deficit):</b>	<b>-43,000.00</b>	<b>-43,000.00</b>	<b>1,649.69</b>	<b>-6,258.88</b>	<b>36,741.12</b>	<b>85.44%</b>
<b>Fund: 09 - Community Recreation Center Fund</b>						
<b>Revenue</b>						
310 - Local Enabling (Act 511) Taxes	140,000.00	140,000.00	0.00	70,000.00	-70,000.00	50.00%
341 - Interest Earnings	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00%
342 - Rents and Royalties	50,000.00	50,000.00	2,395.00	31,954.50	-18,045.50	36.09%
367 - Recreation Program Fees	760,000.00	760,000.00	43,564.75	665,246.95	-94,753.05	12.47%
387 - Donations	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00%
392 - Interfund Transfers	320,000.00	320,000.00	0.00	0.00	-320,000.00	100.00%
<b>Revenue Total:</b>	<b>1,272,000.00</b>	<b>1,272,000.00</b>	<b>45,959.75</b>	<b>767,201.45</b>	<b>-504,798.55</b>	<b>39.69%</b>
<b>Expense</b>						
407 - Information Technology	10,000.00	10,000.00	0.00	8,685.00	1,315.00	13.15%

**Budget Report**

**For Fiscal: 2025 Period Ending: 08/31/2025**

Department...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
409 - Buildings and Grounds	160,000.00	160,000.00	16,230.73	98,371.25	61,628.75	38.52%
451 - Parks & Rec Administration	803,800.00	803,800.00	90,607.37	557,937.30	245,862.70	30.59%
452 - Recreation - Kids U	245,600.00	245,600.00	63,816.68	205,128.15	40,471.85	16.48%
483 - Employer Paid Benefits	26,000.00	26,000.00	1,431.98	12,964.19	13,035.81	50.14%
486 - Insurance	100,000.00	100,000.00	0.00	77,554.23	22,445.77	22.45%
492 - Interfund Transfers	99,000.00	99,000.00	0.00	0.00	99,000.00	100.00%
<b>Expense Total:</b>	<b>1,444,400.00</b>	<b>1,444,400.00</b>	<b>172,086.76</b>	<b>960,640.12</b>	<b>483,759.88</b>	<b>33.49%</b>
<b>Fund: 09 - Community Recreation Center Fund Surplus (Deficit):</b>	<b>-172,400.00</b>	<b>-172,400.00</b>	<b>-126,127.01</b>	<b>-193,438.67</b>	<b>-21,038.67</b>	<b>-12.20%</b>
<b>Fund: 23 - Debt Service Fund</b>						
<b>Revenue</b>						
301 - Real Estate Taxes	990,000.00	990,000.00	7,125.76	976,755.71	-13,244.29	1.34%
341 - Interest Earnings	10,000.00	10,000.00	4,630.34	22,414.71	12,414.71	124.15%
392 - Interfund Transfers	99,000.00	99,000.00	0.00	0.00	-99,000.00	100.00%
<b>Revenue Total:</b>	<b>1,099,000.00</b>	<b>1,099,000.00</b>	<b>11,756.10</b>	<b>999,170.42</b>	<b>-99,829.58</b>	<b>9.08%</b>
<b>Expense</b>						
471 - Debt Principal	405,000.00	405,000.00	0.00	0.00	405,000.00	100.00%
472 - Debt Interest	336,000.00	336,000.00	27,923.40	225,340.50	110,659.50	32.93%
492 - Interfund Transfers	320,000.00	320,000.00	0.00	0.00	320,000.00	100.00%
<b>Expense Total:</b>	<b>1,061,000.00</b>	<b>1,061,000.00</b>	<b>27,923.40</b>	<b>225,340.50</b>	<b>835,659.50</b>	<b>78.76%</b>
<b>Fund: 23 - Debt Service Fund Surplus (Deficit):</b>	<b>38,000.00</b>	<b>38,000.00</b>	<b>-16,167.30</b>	<b>773,829.92</b>	<b>735,829.92</b>	<b>-1,936.39%</b>
<b>Fund: 30 - Capital Reserve Fund</b>						
<b>Revenue</b>						
341 - Interest Earnings	250,000.00	250,000.00	35,497.61	238,866.49	-11,133.51	4.45%
354 - State Grants	1,910,986.00	1,910,986.00	0.00	0.00	-1,910,986.00	100.00%
383 - Special Assessments	0.00	0.00	488.50	3,866.50	3,866.50	0.00%
392 - Interfund Transfers	2,400,000.00	2,400,000.00	0.00	2,400,000.00	0.00	0.00%
<b>Revenue Total:</b>	<b>4,560,986.00</b>	<b>4,560,986.00</b>	<b>35,986.11</b>	<b>2,642,732.99</b>	<b>-1,918,253.01</b>	<b>42.06%</b>
<b>Expense</b>						
401 - Executive	10,000.00	10,000.00	23,688.85	18,878.35	-8,878.35	-88.78%
407 - Information Technology	28,000.00	28,000.00	0.00	4,828.39	23,171.61	82.76%
409 - Buildings and Grounds	620,000.00	620,000.00	15,269.49	79,585.00	540,415.00	87.16%
410 - Police Services	490,272.00	490,272.00	50,929.87	386,599.97	103,672.03	21.15%
411 - Fire Protection	150,000.00	150,000.00	883.68	81,486.68	68,513.32	45.68%
415 - Emergency Management	65,000.00	65,000.00	0.00	0.00	65,000.00	100.00%
430 - Public Works	430,000.00	430,000.00	13,018.00	562,852.99	-132,852.99	-30.90%
433 - Traffic Control Devices	1,707,161.00	1,707,161.00	10,828.20	192,105.89	1,515,055.11	88.75%
436 - Storm Sewers and Drains	1,253,000.00	1,253,000.00	731.25	19,982.75	1,233,017.25	98.41%
439 - Highway Construction & Rebuilding	579,400.00	579,400.00	176,898.97	409,441.09	169,958.91	29.33%
440 - Parks & Rec	3,116,791.00	3,116,791.00	332,331.33	466,718.82	2,650,072.18	85.03%
450 - Recreation	958,500.00	958,500.00	108,000.00	548,638.63	409,861.37	42.76%
<b>Expense Total:</b>	<b>9,408,124.00</b>	<b>9,408,124.00</b>	<b>732,579.64</b>	<b>2,771,118.56</b>	<b>6,637,005.44</b>	<b>70.55%</b>
<b>Fund: 30 - Capital Reserve Fund Surplus (Deficit):</b>	<b>-4,847,138.00</b>	<b>-4,847,138.00</b>	<b>-696,593.53</b>	<b>-128,385.57</b>	<b>4,718,752.43</b>	<b>97.35%</b>
<b>Fund: 31 - Park and Recreation Capital Fund</b>						
<b>Revenue</b>						
341 - Interest Earnings	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00%
<b>Revenue Total:</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,000.00</b>	<b>100.00%</b>
<b>Expense</b>						
492 - Interfund Transfers	400,000.00	400,000.00	0.00	400,000.00	0.00	0.00%
<b>Expense Total:</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 31 - Park and Recreation Capital Fund Surplus (Deficit):</b>	<b>-399,000.00</b>	<b>-399,000.00</b>	<b>0.00</b>	<b>-400,000.00</b>	<b>-1,000.00</b>	<b>-0.25%</b>
<b>Fund: 35 - Highway Aid Fund</b>						
<b>Revenue</b>						
341 - Interest Earnings	50,000.00	50,000.00	8,885.23	61,377.87	11,377.87	22.76%

# Budget Report

For Fiscal: 2025 Period Ending: 08/31/2025

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
354 - State Grants	687,407.00	687,407.00	0.00	702,236.21	14,829.21	2.16%
<b>Revenue Total:</b>	<b>737,407.00</b>	<b>737,407.00</b>	<b>8,885.23</b>	<b>763,614.08</b>	<b>26,207.08</b>	<b>3.55%</b>
<b>Expense</b>						
430 - Public Works	280,000.00	280,000.00	0.00	150,277.00	129,723.00	46.33%
432 - Snow and Ice Removal	95,000.00	95,000.00	0.00	103,675.10	-8,675.10	-9.13%
433 - Traffic Control Devices	0.00	0.00	0.00	-143.00	143.00	0.00%
<b>Expense Total:</b>	<b>375,000.00</b>	<b>375,000.00</b>	<b>0.00</b>	<b>253,809.10</b>	<b>121,190.90</b>	<b>32.32%</b>
<b>Fund: 35 - Highway Aid Fund Surplus (Deficit):</b>	<b>362,407.00</b>	<b>362,407.00</b>	<b>8,885.23</b>	<b>509,804.98</b>	<b>147,397.98</b>	<b>-40.67%</b>
<b>Fund: 40 - Township Events Fund</b>						
<b>Revenue</b>						
341 - Interest Earnings	500.00	500.00	0.00	0.00	-500.00	100.00%
367 - Recreation Program Fees	0.00	0.00	0.00	35,475.00	35,475.00	0.00%
387 - Donations	17,500.00	17,500.00	3,150.00	6,630.00	-10,870.00	62.11%
392 - Interfund Transfers	15,000.00	15,000.00	0.00	15,000.00	0.00	0.00%
<b>Revenue Total:</b>	<b>33,000.00</b>	<b>33,000.00</b>	<b>3,150.00</b>	<b>57,105.00</b>	<b>24,105.00</b>	<b>73.05%</b>
<b>Expense</b>						
401 - Executive	0.00	0.00	205.58	15,776.86	-15,776.86	0.00%
450 - Recreation	0.00	0.00	4,313.14	31,448.70	-31,448.70	0.00%
452 - Recreation - Kids U	67,000.00	67,000.00	9,754.15	15,704.15	51,295.85	76.56%
<b>Expense Total:</b>	<b>67,000.00</b>	<b>67,000.00</b>	<b>14,272.87</b>	<b>62,929.71</b>	<b>4,070.29</b>	<b>6.08%</b>
<b>Fund: 40 - Township Events Fund Surplus (Deficit):</b>	<b>-34,000.00</b>	<b>-34,000.00</b>	<b>-11,122.87</b>	<b>-5,824.71</b>	<b>28,175.29</b>	<b>82.87%</b>
<b>Fund: 45 - Police Donation Fund</b>						
<b>Revenue</b>						
387 - Donations	0.00	0.00	0.00	7,650.00	7,650.00	0.00%
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,650.00</b>	<b>7,650.00</b>	<b>0.00%</b>
<b>Expense</b>						
410 - Police Services	0.00	0.00	50.00	1,827.90	-1,827.90	0.00%
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>50.00</b>	<b>1,827.90</b>	<b>-1,827.90</b>	<b>0.00%</b>
<b>Fund: 45 - Police Donation Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-50.00</b>	<b>5,822.10</b>	<b>5,822.10</b>	<b>0.00%</b>
<b>Fund: 60 - Police Pension Fund</b>						
<b>Revenue</b>						
341 - Interest Earnings	0.00	0.00	0.00	1,651,340.38	1,651,340.38	0.00%
388 - Pension Contributions - Employer	0.00	0.00	0.00	351,149.22	351,149.22	0.00%
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,002,489.60</b>	<b>2,002,489.60</b>	<b>0.00%</b>
<b>Expense</b>						
410 - Police Services	0.00	0.00	-50.00	789,602.22	-789,602.22	0.00%
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>-50.00</b>	<b>789,602.22</b>	<b>-789,602.22</b>	<b>0.00%</b>
<b>Fund: 60 - Police Pension Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>50.00</b>	<b>1,212,887.38</b>	<b>1,212,887.38</b>	<b>0.00%</b>
<b>Fund: 80 - Environmental Fund</b>						
<b>Revenue</b>						
341 - Interest Earnings	500.00	500.00	0.00	0.00	-500.00	100.00%
<b>Revenue Total:</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-500.00</b>	<b>100.00%</b>
<b>Expense</b>						
401 - Executive	50,000.00	50,000.00	0.00	21,915.49	28,084.51	56.17%
430 - Public Works	3,000.00	3,000.00	560.95	1,292.65	1,707.35	56.91%
<b>Expense Total:</b>	<b>53,000.00</b>	<b>53,000.00</b>	<b>560.95</b>	<b>23,208.14</b>	<b>29,791.86</b>	<b>56.21%</b>
<b>Fund: 80 - Environmental Fund Surplus (Deficit):</b>	<b>-52,500.00</b>	<b>-52,500.00</b>	<b>-560.95</b>	<b>-23,208.14</b>	<b>29,291.86</b>	<b>55.79%</b>
<b>Report Surplus (Deficit):</b>	<b>-7,939,393.24</b>	<b>-7,939,393.24</b>	<b>-27,322.22</b>	<b>5,237,750.21</b>	<b>13,177,143.45</b>	<b>165.97%</b>

**Budget Report**

**For Fiscal: 2025 Period Ending: 08/31/2025**

**Fund Summary**

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Variance Favorable (Unfavorable)</b>
01 - General Fund	-2,331,479.74	-2,331,479.74	917,686.25	2,971,567.91	5,303,047.65
02 - Street Light Fund	62,857.50	62,857.50	-12,988.50	63,200.51	343.01
03 - Fire Protection Fund	-387,140.00	-387,140.00	-68,162.10	273,717.41	660,857.41
04 - Parks and Recreation Fund	-136,000.00	-136,000.00	-23,821.13	184,035.97	320,035.97
05 - Replacement Tree Fund	-43,000.00	-43,000.00	1,649.69	-6,258.88	36,741.12
09 - Community Recreation Center	-172,400.00	-172,400.00	-126,127.01	-193,438.67	-21,038.67
23 - Debt Service Fund	38,000.00	38,000.00	-16,167.30	773,829.92	735,829.92
30 - Capital Reserve Fund	-4,847,138.00	-4,847,138.00	-696,593.53	-128,385.57	4,718,752.43
31 - Park and Recreation Capital F	-399,000.00	-399,000.00	0.00	-400,000.00	-1,000.00
35 - Highway Aid Fund	362,407.00	362,407.00	8,885.23	509,804.98	147,397.98
40 - Township Events Fund	-34,000.00	-34,000.00	-11,122.87	-5,824.71	28,175.29
45 - Police Donation Fund	0.00	0.00	-50.00	5,822.10	5,822.10
60 - Police Pension Fund	0.00	0.00	50.00	1,212,887.38	1,212,887.38
80 - Environmental Fund	-52,500.00	-52,500.00	-560.95	-23,208.14	29,291.86
<b>Report Surplus (Deficit):</b>	<b>-7,939,393.24</b>	<b>-7,939,393.24</b>	<b>-27,322.22</b>	<b>5,237,750.21</b>	<b>13,177,143.45</b>

**DEPARTMENT OF FIRE SERVICES  
AUGUST 2025  
MONTHLY ACTIVITY REPORT**

During August, the Department of Fire Services performed the following activities:

**SIGNIFICANT INCIDENTS**

- 08/12/2025 Building Fire, 435 Doylestown Road, Mitzvah Circle, Montgomery
- 08/12/2025 Building Fire, 700 Lower State Road, English Village, Horsham
- 08/22/2025 Building Fire, 544 DeKalb Pike, Courtyard Marriott, Montgomery
- 08/28/2025 Building Fire, 2058 Maple Ave, Hatfield Village Apts., Hatfield

**ADMINISTRATIVE**

Meetings attended during August

- DFS Staff Meetings & Individual Meetings with Staff
- Department Heads' Meetings with Township Manager
- Township Staff and Departments
- Township Board of Supervisors
- Officers and Members of FDMT & FDMT Relief
- FDMT, FDMT RA, and FDMT Safety Committee monthly meetings
- Leadership Team for Equipment for new Squad and Engine 18
- Building Committee Meeting with MWS Architecture
- Lt. Kyle Sump's Swearing-in at Upper Moreland Township
- Montgomery County Youthful Fire Prevention & Intervention Program Meetings
- Township Safety Committee Meeting
- EMS Coordination Meeting with Chief Shane Wheeler
- PA Steering Committee Meeting for Youthful Fire Prevention
- Fire Department Expansion Town Hall at Montgomery Walk
- Fire Department Expansion Town Hall at Neshaminy Falls
- Fire Department Awards Breakfast at CRC
- Building Committee Meeting with GKO Architects
- EMT Refresher with JeffSTAT
- Montgomery County Emergency Management Meeting
- Junior Firefighter Academy at Spring Valley Park
- Fire Department Expansion Town Hall Meeting at Township Building
- MCDPS for Youthful Fire PIP Program
- MC Youth Aid Panel Program Meeting for Fire PIP
- Building Committee Meeting with Alloy Architects
- National Night Out and Fireworks
- FDMT Car Wash at Battalion 2

**COMMUNITY EVENTS & CRR**

- 08/01/2025 Funeral Detail for Abington Firefighter at Keystone
- 08/08/2025 National Night Out & Fireworks
- 08/16/2025 Fire Department Awards Breakfast at CRC
- 08/21/2025 Junior Firefighter Academy at Spring Valley Park
- 08/22/2025 Malvern School Summer Camp Tour of Battalion 1
- 08/23/2025 FDMT Car Wash at Battalion 2



- 08/23/2025 Lansdale Founders' Day Celebration, Fire Police
- 08/30/2025 LODD Funeral Traffic Control, Fire Police

### **FIRE MARSHAL'S OFFICE**

#### **Inspections:**

- Life Safety Fire Inspections/Re-inspections - 85
- Closed Out Life Safety Inspections- 42
- Smoke Detectors Installations- 04
- Knox Box Updates/Installs- 02
- Fire Marshal Follows Up- 06
- Certificate of Occupancy Inspections- 01
- Fire Investigation- 01 Mitzvah Circle, FM Wiegman

#### **Plans Review Update:**

- Penn Medicine- meeting with Penn Medicine staff regarding the placement of fire hydrants.

### **DEPARTMENTAL TRAINING**

The following training occurred during August for the Department:

12 classes (139 staff attended classes), 71.5 training hours (445 staff training hours)

#### **Department Hosted Training**

- Apparatus Familiarization
- Driver Training
- Fire Police
- EMT Refresher with JeffSTAT Education Center
- Hose Line Operations
- CISM Training by FDMT Safety Committee

#### **Department Attended Training**

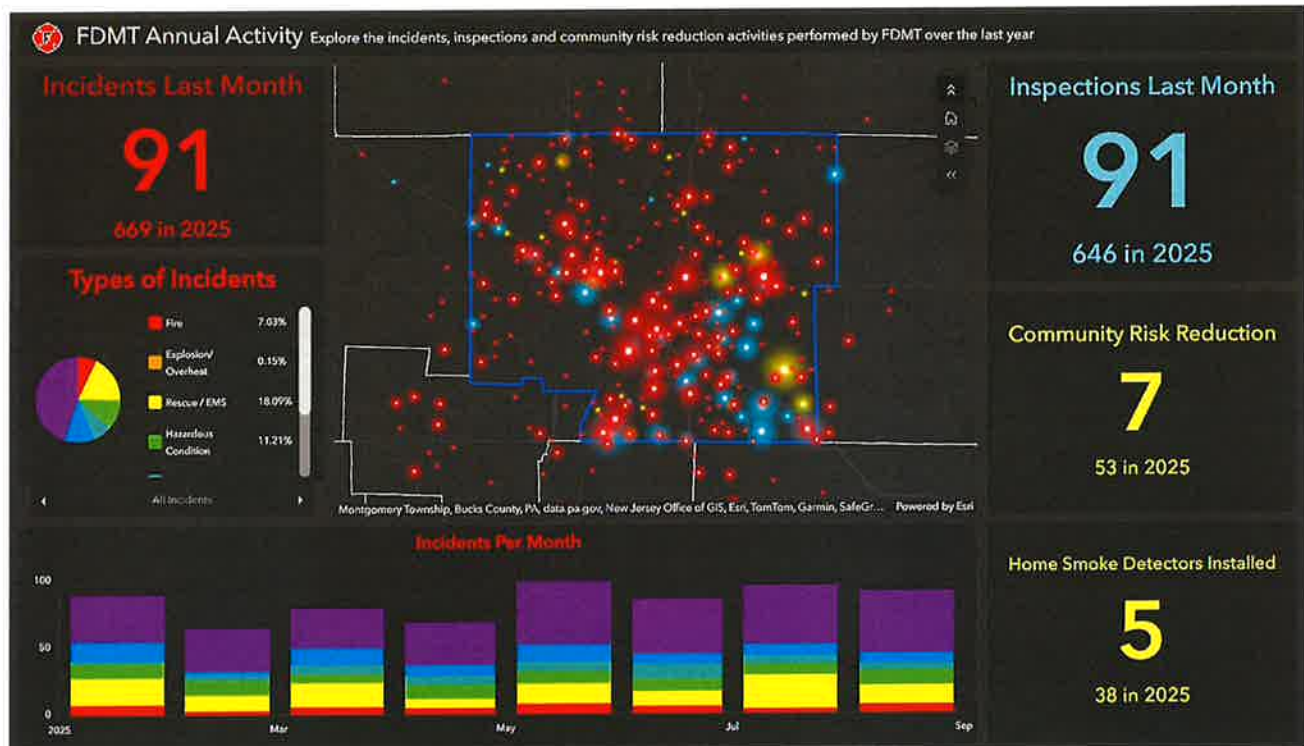
- EMT
- Montgomery County Emergency Management
- Building Construction
- Electrical Emergencies

### **DEPARTMENTAL OPERATIONS**

- The department's fire police unit continues training to achieve National Proboard Certification in Traffic Incident Management.
- The department hosted its annual Junior Firefighter Academy at Spring Valley Park with 41 junior firefighters.
- The department hosted a Departmental Awards Breakfast at Montgomery Township CRC.
- The FDMT hosted its annual car wash at Battalion 2.
- Chief Wiegman conducted an Origin and Cause Investigation at Mitzvah Circle. MTPD, ATF, Conshohocken FMO, and Philadelphia Fire Arson Taskforce assisted Chief Wiegman.
- The FDMT voted into membership Jung Lee as a probationary firefighter.
- The Building Committee interviewed three architectural firms to discuss a Feasibility Study for Battalion 1.

## OFFICE OF EMERGENCY MANAGEMENT & COMMUNITY RISK REDUCTION

- Staff are continuing to develop the Township's Continuity of Operations Plan. Staff are working to refine the Township's Communication Plan and EOC Operations.
- The department is working with GIS to create internal and external Dashboards for Emergency Management.
- The department assisted the police department with the National Night Out and Fireworks event at Windlestrae Park.
- The department is working with township departments to plan Autumn Fest.





Custom ▾

Aug 1, 2025 - Aug 31, 2025 ▾

86%

FIRE

Percentage of Total Incidents

14%

EMS

Percentage of Total Incidents

91

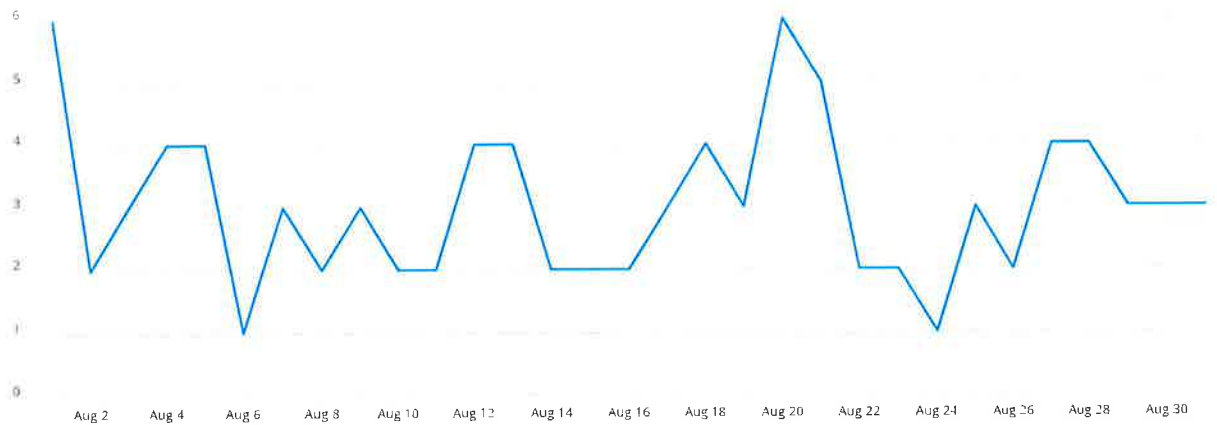
INCIDENTS

Percentage of Total Volume

31

DAYS

Percentage of Total Volume



Counts

% Rows

% Columns

% All

Week Ending	8/3/25	8/10/25	8/17/25	8/24/25	8/31/25	9/7/25	9/14/25	9/21/25	9/28/25	10/5/25	10/12/25	10/19/25	10/26/25	Total
(11) Structure Fire		1	3	1	1									6
(14) Natural vegetation fire				1										1
(31) Medical assist	1	1	2	3	3									10
(32) Emergency medical service (EMS) incident		1		2										3
(35) Extrication, rescue		1												1
(41) Combustible/f., spills & leaks		2	2	3										7
(44) Electrical wiring/equipm. problem	1	1	1		1									4
(52) Water problem		1												1
(55) Public service assistance	2	2												4
(61) Dispatched and canceled en route				3	2									5
(65) Steam, other gas mistaken for smoke			1		2									3
(70) False alarm and false call, other	1	1	3	7	3									15
(73) System or detector malfunction	2	3	4	2	2									13
(74) Unintentional system/detect... operation (no fire)	4	5	3	1	5									18
Total	11	19	19	23	19									91

Week Ending	8/3/25	8/10/25	8/17/25	8/24/25	8/31/25	9/7/25	9/14/25	9/21/25	9/28/25	10/5/25	10/12/25	10/19/25	10/26/25	Total
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### Table Statement

Days In Alarm DateTime: 8/1/25 to 8/31/25 Is Locked: true

### Incident Type

Incident Type	# of Incidents			
	Combustion	Stupend	Volunteer	Grand Total
Alarm system activation, no fire - unintentional	2	3		5
Alarm system sounded due to malfunction			1	1
Assist police or other governmental agency	4			4
Brush or brush-and-grass mixture fire			1	1
Building fire	2	1	1	4
CO detector activation due to malfunction		1	1	2
Carbon monoxide detector activation, no CO		1		1
Canking fire, confined to container		1	1	2
Detector activation, no fire - unintentional	2		1	3
Dispatched & canceled en route	1	1	3	5
Electrical wiring/equipment problem, other	1	2	1	4
Extrication of victim(s) from vehicle	1			1
False alarm or false call, other	9	1	5	15
Gas leak (natural gas or LPG)	4		2	6
Gasoline or other flammable liquid spill	1			1
Medical assist, assist EMS crew	1	2	4	7
Motor vehicle accident with injuries	3			3
Smoke detector activation due to malfunction	1	1	2	4
Smoke detector activation, no fire - unintentional	1		5	6
Smoke scare, odor of smoke	2		1	3
Sprinkler activation, no fire - unintentional	1		1	2
System malfunction, other		1	2	3
Unintentional transmission of alarm, other			1	1
Water or steam leak	1			1
Grand Total	35	14	32	81

### Average Response Time

Unit Name Average Response Time Alarm To Arrival

Unit Name	Combustion	Stupend	Volunteer
AC18	04m:54s		03m:42s
AC18-1	07m:29s	05m:21s	05m:12s
BC18	04m:04s	06m:22s	04m:16s
CH18	04m:07s	05m:20s	03m:31s
CT18	02m:27s		
CT18-1	03m:06s		
DC18	05m:16s	06m:07s	03m:50s
E18			02m:42s
POV	04m:00s	07m:19s	04m:19s
SD18	04m:42s	05m:33s	04m:00s
SD18-1	01m:06s	06m:42s	04m:31s
SS18	06m:26s		04m:26s
SS18-1	03m:46s	04m:27s	04m:21s
STA18A	04m:01s	06m:58s	04m:36s
STA18B	05m:09s	05m:49s	04m:15s
TR18	04m:07s	05m:30s	02m:56s
TW18			04m:14s
U18	01m:21s	04m:04s	06m:05s

### Average Personnel Response

Average Personnel Response			
Combustion	Stupend	Volunteer	Grand Total
9:33	3	10:09	9:24

### Automatic & Mutual Aid

Aid Given Or Received # of unique Incident Number

Automatic aid given	17
Automatic aid received	12
Mutual aid given	7
Mutual aid received	3
None	52
# of unique Incident Number	97

Filter Attachment

Filter

Days In Alarm DateTime: 8/17/25 to 8/24/25 Is Locked: true

Department Overall Response Times

Average Response Time Alarm To Arrival

Combination	Stipend	Volunteer
00h:04m:45s	00h:05m:00s	00h:04m:35s

Department Average Response Time

Average Response Time Alarm To Arrival

0h:4m:58s

MTDFS - 08/24/2025 10:00:00 AM

# DEPARTMENT OF PLANNING & ZONING

## August 2025

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**Permits Submitted – 127**

**YTD Permits Submitted – 1184**

**Fees Collected - \$ 152,545**

**2025 YTD Fees - \$ 1,117,890**

**Permits Issued – 79**

**Violations / Complaints Investigated – 26**

**Non-Residential Building Permits Submitted / Under Review:**

*Penn Medicine – 200 Dekalb Pike – Main Building Core & Shell*

*My Salon Suite – 668 Bethlehem Pike – Tenant Fit-out*

*Montgomeryville Mitsubishi – 1011 Bethlehem Pk – New construction 24,620 sq ft auto dealership*

*Costco – 740 Upper State Rd – interior alterations*

*Balisto Bistro – 411 Doylestown Rd – Tenant Fit-Out*

*Penn Medicine – 200 Dekalb Pike / New Parking Garage*

*Giant Food Stores – 1251 Knapp Road – Interior Renovations*

*Panera Bread – Airport Square Shopping Center – New 4,237 sq ft restaurant with drive-thru*

*Balaji Supermarket – 741 Bethlehem Pike – Interior Renovations*

*Costco – 740 Upper State Road – Interior Renovations*

**Non-Residential Building Permits Issued / Under Construction:**

*Montgomery Commons – 1200 Welsh Road – Shell Work for future tenant fit-out*

*Montgomery Mall – 804 Bethlehem Pike – Loading Dock wall repair*

*Chase Bank – 773 Bethlehem Pike – New 3,310 sq ft bank with drive-thru*

*Penn Medicine – 200 Dekalb Pike – Main Building Foundation*

*Penn Medicine – 200 Dekalb Pike – Parking Garage Foundation*

*Dollar Tree – 145 Witchwood Drive - Tenant Fit-Out*

*D-Bats – 92 County Line Road – Baseball Academy*

*Take 5 Oil Change Facility – 737 Bethlehem Pike – New Oil Change Facility*

*Penn Medicine – 200 Dekalb Pike – Geothermal*

*Montgomeryville Skilled Nursing – 640 Bethlehem Pike – Interior Renovations / water damage*

*Dick's Sporting Goods – 1251 Knapp Road – Tenant Fit-Out*

*Lakeside Educational – 1350 Welsh Road – Interior office renovations*

*Bharatiya Temple – 1612 County Line Road – New Learning Center building*

**New Residential Building Permits Submitted / Under Review: none**

**Non-Residential Certificates of Occupancy Issued:**

*Connelly Dermatology – 740 Bethlehem Pike – medical office*

*D-Bats – 92 County Line Road – baseball training academy*

*Abalon Hair Studio – Montgomery Mall – hair salon*

*Devinare Styles Hair Studio – 589 Bethlehem Pike Suite 200 – Barber shop*

## Zoning Hearing Board Applications heard:

**Application #25070006 – City Sign Service, Inc./ 805 Horsham Road** - The PA Department of Transportation condemned a portion of the property for road improvements at the Five Points intersection. The original freestanding sign was non-conforming sitting 11 feet from the edge of Horsham Road. This sign was removed for the PennDot project. Per Section 230-127A(4)(b)[4] of the Code of Montgomery Township the replacement sign must maintain the existing sign setback. The applicant requests a variance from this provision to place the proposed replacement sign 4 feet from the edge of Horsham Road where a minimum of 11 feet is allowed.

LAND DEVELOPMENT						
PROJECT NAME	#	LOCATION	APP. DATE	MTPC	STATUS	
Higher Rock – Phase 1 & 2	694	Bethlehem Pike	12/18/17		Phase 1 Completed Phase 2 Under Construction	Design Center completed. Awaiting revised plans for Office Bldg & amended DEP approval?
Village at Windsor	704	Horsham and North Wales – Vacant Lot	3/22/19		Under Review	Preliminary Approved July 2022 – Awaiting Bldg Permit submittal
Bharatiya Temple – phase 2 – Learning Center	707	County Line Road	8/14/19		Approved with conditions Jan 2022	Under Construction
Antonucci 2 lot Subdivision	715	311 Stump Road				Finalizing DEP Sewer Module
Rita's Water Ice	LD-23-002W	752 Horsham Road		X	Reviews completed. Awaiting response	Staff Meeting held 6/1/23. Awaiting Resubmittal
JP Morgan Chase Bank	LD-23-003	773 Bethlehem Pike	4/24/23	3/21/24	BOS 7/8/23	Approved. Finalizing LD
Taco Bell	LD-23-004	North Wales Road	4/28/23	6/20/24	BOS 7/8/24	Approved. Finalizing LD
Penn Medicine	LD-23-005 (C-79)	Dekalb Pike	5/4/23		BOS 8/28/23	Approved. Awaiting Building permits
Atlas Broadband	LD-23-006 C-80	1011 Lansdale Ave	5/5/23 7/28/23		BOS Approved CU 9/26, LD 11/13/23	Under Construction
Lloyd Industries	LD-23-008	231 Commerce Drive	9/1/2023		Staff Meeting held 1/29/24	Resubmitted Fall 2024, reviews completed
Panera Bread	LD-23-009	801 Bethlehem Pike	11/6/23	8/15/24	BOS 9/23/24	Approved. Finalizing LD
Panera Bread	C-24-001	801 Bethlehem Pike	2/29/24	4/18/24	BOS 4/25/24	Approved
309 Autovest Properties, LP / Mitsubishi	C-81	1011 Bethlehem Pike	10/3/23	11/16/23	BOS 11/27/23	Approved
309 Autovest Properties, LP / Mitsubishi	LD-23-011	1011 Bethlehem Pike	12/27/23	6/20/24	BOS 7/8/24	BOS Approved. Finalizing LD
Quick Lube of Carolina	LDS-24-001	737 Bethlehem Pike	2/7/24	4/18/24	BOS 4/25/24	Submitted Building permit for review
Harry Hassan / Village Shopping Center	C-82	511 Stump Road	11/16/23	done	BOS 12/11/23	Approved.
Harry Hassan / Village Shopping Center	LDS-24-002	511-521 Stump Rd	2/15/24	6/20/24	BOS 9/9/24	BOS Approved. Awaiting DEP Sewer Approval
109 Holly Drive	LDS-24-004	Holly Drive	4/25/24	7/18/24	BOS 9/23/24	Approved. Finalizing LD
Line Street	LDS-24-008	1819 N Line Street	6/10/24	11/21	BOS 12/16/24	Approved. Finalizing LD
Dunleavy – BP Text Amendment	LDS-24-009	1008 Upper State Rd	9/9/24	11/21	BOS 10/28/24 Authorize Ad BOS 1/27/25	Sent to MCPC to review changes 11/12/24
92 County Line Rd Associates	C-24-002	92 County Line Rd	11/12/24	1/16/25	BOS 1/27/25	BOS approved with conditions
Caracausa – 2 lot subdivision	LDS-24-010	107 Knapp Rd	12/02/24	1/16/25	BOS 2/10/25	BOS Approved
Pecan Drive – 4 lot subdivision	LDS-25-001	Pecan & Beechwood	1/28/25	9/15/25		Under review
Knightsbridge – 3 lot subdivision	LDS-25-002	Sycamore Drive	3/24/25	7/15/25	BOS 9/22/2025	Under review
Connect Vet Services / Salas	CU-25-0001	1008 Upper State Rd	4/28/25	5/15/25	BOS 6/23/25	Approved
Stein	LDS-25-003	510 Bethlehem Pike	4/29/25			Under review
Connect Vet Services	LDS-25-004	1008 Upper State Rd	7/21/2025			Under review – awaiting resubmission



## **Other Planning Department Projects:**

**Scanning (Scantek / Laserfiche)** – All property files upstairs have been scanned and formatted into individual property folders. Basement property files have been picked up for scanning. Currently scanning in-house all new documents, forms, permits to link to the electronic property file. The department continues to clean out files and Land Development files prepping for scanning (removing duplicates and unnecessary paperwork). ZHB files have been scanned. Land Development files in the basement have been scanned. Rolled plans are in the process of being scanned. Next pickup scheduled for July 25, 2025. The department has leased a large plan scanner for in-house future scans, copies, and right to know requests.

**Tyler Software / EP&L** - The gathering of information for the Permitting, Land Development, and Zoning Hearing Board modules within the software has been completed. Tyler Software will continue to build the program for Permitting, Land Development and Zoning Hearing Board processes. Permitting, Zoning Hearing Board, and Land Development is currently being tested and updated accordingly. Current permit / certificates have been forwarded to Tyler for creation of forms and reports. The mapping of fields for data conversion was completed. Completed first pass of the data conversion for review. The mapping has been completed and awaiting the 2<sup>nd</sup> pass. Payments processing is being finalized. End User Training was held week of April 21<sup>st</sup> and we went Live on April 28<sup>th</sup>.

## **2025 Proposed Ordinance Amendments**

- Use Regulations
- Relative Suites (Accessory Dwelling Unit)
- Mobile Food Vendors
- EV Ordinance (with Fire Department) – adopted June 2025

**2025 Community Forestry Workshop** – This year's workshop is scheduled for Friday, November 7, 2025. The agenda has been finalized and approval credits applied for and received for ISA and PA Pesticide.

# MONTGOMERY TOWNSHIP POLICE DEPARTMENT



**MONTHLY ACTIVITY REPORT  
AUGUST 2025**



# MONTGOMERY TOWNSHIP POLICE DEPARTMENT



## August Activity Report for 2025

<b>Crime Data:</b>	Total Calls for Service:	2,947
	Total Part I Crimes:	27
	Total Part II Crimes:	114
	Total Criminal Arrests:	63
<b>Crash Data:</b>	Total Crashes:	77
	Reportable Crashes:	16
	Non Reportable Crashes:	61
	Injuries:	16
<b>Traffic Enforcement Activities:</b>	Traffic Stops:	843
	Traffic Citations:	332
	Warning Notices:	5
	Field Contact Cards:	677
	Traffic Complaints Received	36
	Selective Enforcements:	164
<b>Other Police Activities:</b>	Assist Fire Department:	48
	Building Alarms:	102
	Direct Patrols:	398
	Lockouts:	13
	Medical Assistance:	158
	School Walk-Through:	6
	Vacant Home Checks:	12
	Training Hours:	242.52
<b>Specality Unit Usage:</b>	Canine Unit:	26
	Mobile Incident Response Team:	0
	Montgomery County SWAT-CR:	0
<b>Bus Patrol Violations</b>	Violations reviewed	3
	Civil Citations Issued	2
<b>Red Light Camera Violations</b>	Violations reviewed	1,043
	Civil Citations Issued	808



MONTHLY ACTIVITY REPORT

8/1/2025 to 8/31/2025

Jurisdiction: All - Ticketing Zones: Montgomery - School Districts: All

Citations Reviewed

3

Citations Approved

2

Approval rate

66.7%

Tickets Mailed

2

In State

100.0%

Hearings requested

5

Top 10 Locations for Tickets Mailed



2 100 block of Jonathan Dr in North Wales PA 19454



1

400 block of US-202 BUS in North Wales PA 19454



1

Top 5 Disapproval Reasons

1 Vehicle unable to stop



1

## Violation Statistics - Workflow (Law Enforcement)



### Selection Criteria:

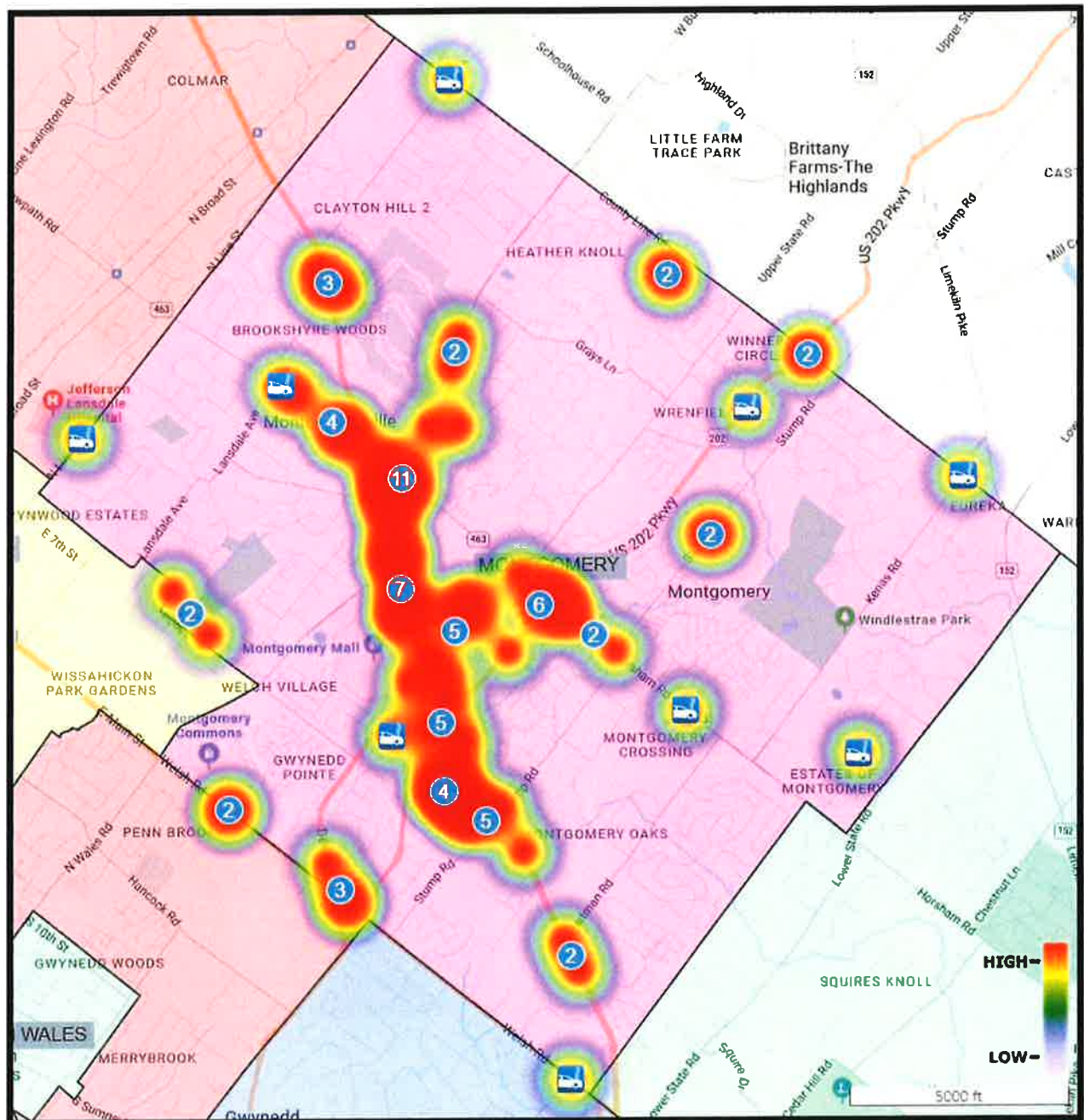
Violation Event Date From: 08/01/2025  
Violation Event Date To: 08/31/2025

### Law Enforcement Stage Review:

Total Accepted Events (Backoffice)		1043	
Violation Not Processed			
New Violations	82		7,86%
In Review	0		0%
		<hr/>	
		82	
Violation Processed			
Rejected Violations	153		14,67%
Accepted Violations	808		77,47%
		<hr/>	
		961	



## August 2025 Crash Heat Map





## **MONTGOMERY TOWNSHIP POLICE DEPARTMENT**

Calls for Service

Year 2025 August

<b>Call for Service</b>	<b>Totals</b>
THEFT	2
THEFT SHOPLIFTING	17
THEFT FROM VEHICLE (INSIDE)	5
THEFT FROM BUILDING	2
THEFT ALL OTHERS	2
MOTOR VEHICLE THEFT	1
FORGERY	2
COUNTERFEITING	1
FRAUD ALL OTHERS	15
RECOVER STOLEN VEHICLE NOT FOR LOCAL THEFTS	2
RECOVER STOLEN PROPERTY NOT FOR LOCAL THEFTS	1
CRIMINAL MISCHIEF ALL	2
PROPERTY DAMAGE REPORT	3
SEX OFFENSE ALL OTHERS	2
DRUG POSSESSION OFFENSE	18
OVERDOSE	1
FAMILY OFFENSES - DOMESTIC	13
DUI-ALCOHOL/UNDER INFL	8
PUBLIC INTOXICATION / DRUNKENESS	1
DISPUTE	1
DISORDERLY CONDUCT / HARASSMENT	1



## **MONTGOMERY TOWNSHIP POLICE DEPARTMENT**

Calls for Service

Year 2025 August

<b>Call for Service</b>	<b>Totals</b>
NOISE COMPLAINT	8
DISORDERLY PERSONS / NOISE ALL OTHERS	1
ALARM ALL OTHERS	1
DISTURBANCE	20
HARASSMENT	5
TRESPASSING	1
ALL OTHER OFFENSES (EXCEPT TRAFFIC)	1
OPEN DOORS/WINDOWS GENERAL POLICE	22
SUSPICIOUS AUTO	42
SUSPICIOUS ACTIVITY	34
SUSPICIOUS PERSON	2
SHOTS FIRED - REPORTS	1
PATROL INVESTIGATION	1
ALARM BURGLARY OR HOLD UP RESIDENCE	71
ALARM BURGLARY OR HOLDUP NON RESIDENCE	20
JUVENILE MATTER (NON CRIMINAL ONLY)	5
ALARMS (FIRE ALARMS)	8
ALARM - CARBON MONOXIDE ALARM	2
FUMES - ODOR UNKNOWN / STRANGE INSIDE BLD	1
FUMES - ODOR UNKNOWN / STRANGE OUTSIDE BLD	1
UNATTENDED DEATHS	1
FOUND ARTICLES	10





## **MONTGOMERY TOWNSHIP POLICE DEPARTMENT**

**Calls for Service**

**Year 2025 August**

<b>Call for Service</b>	<b>Totals</b>
LOST ARTICLES	5
MISSING PERSON	3
BARKING DOG/ANIMAL NOISE	1
ANIMAL BITES	1
LOST / FOUND / STRAY ANIMALS	8
ANIMAL COMPLAINTS ALL	19
REPORTABLE MV CRASH W/INJURY	9
REPORTABLE MV CRASH NO INJURIES	6
REPORTABLE MV CRASH HIT & RUN	1
NON REPORTABLE MV CRASH	51
NON REPORTABLE MV CRASH HIT & RUN	10
SELECTIVE ENFORCEMENT TRAFFIC	164
TRAFFIC MV COMPLAINT	36
TRAFFIC ENFORCE / STOP	810
TRAFFIC HAZARD	11
DISABLED MV	28
PARKING ENFORCEMENT	5
PARKING VIOLATION COMPLAINT	7
ABANDONED IMPOUND/TOWAWAY	17
SIGNALS SIGNS OUT	12
TRAFFIC COUNTER DEPLOYMENT / RADAR SIGN	9
VACANT HOME CHECK	12



## **MONTGOMERY TOWNSHIP POLICE DEPARTMENT**

Calls for Service  
Year 2025 August

<b>Call for Service</b>	<b>Totals</b>
LOCK OUT	13
MEDICAL ASSISTANCE	158
NOTIFICATIONS	3
OTH PUB SERV/WELFARE CHK	46
ASSIST CITIZEN	59
EMOTIONALLY DISTURBED PERSON (EDP)	13
PROPERTY CHECK SCHOOL FACILITIES	6
ASSISTING-FIRE DEPT	48
ASSISTING-OTHER POLICE DP	37
ASSISTING-OTHER AGENCIES	1
PROCESS OTHER AGENCY PRISONER	1
WARRANTS-LOCAL	1
WARRANTS-OTHER AGENCIES	10
WARRANT ATTEMPT TO SERVE PRISONER	5
WATCH /JAIL DUTY/TRANSPORT	16
COMMUNITY POLICING	9
COURT	26
OTHER MAINTENANCE	1



## **MONTGOMERY TOWNSHIP POLICE DEPARTMENT**

Calls for Service  
Year 2025 August

<b>Call for Service</b>	<b>Totals</b>
POLICE INFORMATION	35
TRAINING	43
FIELD CONTACT INFORMATION	2
FINGERPRINT	4
CIVIL MATTER	6
SPECIAL DETAIL ASSIGNMENT	10
MUNICIPAL PERMIT APPLICATION	2
REPOSSESSION	2
BACKGROUND CHECK	7
PFA INFORMATION	2
SPECIAL RESPONSE TEAM	4
COMMUNITY RELATIONS ACTIVITY	7
DIRECTED PATROL	398
SURRENDER OF PROPERTY (NOT RECOVERY)	1
911 HANG UP / CHK WELFARE	109
FOOT PATROL	37
FOLLOW UP	44
CHILDSEAT INSPECTION	4
CHILD LINE / CYS	1
PRESCRIPTION DRUG TAKE BACK	1
VEHICLE MAINTENANCE	61



**MONTGOMERY TOWNSHIP POLICE DEPARTMENT**

Calls for Service  
Year 2025 August

Call for Service	Totals
RETURN TO STATION	4
CALL BY PHONE	33

**Montgomery Township Police Department**  
**Monthly Activity Report**  
**August 2025**

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**COMMENDATIONS:**

On August 1, 2025, Michelle Anderson sent a letter to the department thanking Officer Eufrasio, Officer Falgiatore, and Canine Niko for visiting and talking to the kids at the North Penn Extended Care Summer Camp.

On August 7, 2025, Ed and Margaret Pratt dropped off a thank you card and cookie tray to show their appreciation for Officer English and all he did with the Junior Police Academy.

On August 19, 2025, an email was received from Abe Fensterheim thanking Officer Byrne for his assistance while responding to a call for service involving his disabled vehicle.

On August 26, 2025, a letter was received from the volunteers of the Liberty War Birds thanking Montgomery Township for their support during The Wall That Heals.

On August 26, 2025, an email was received from Harvey Zucker thanking Officer Millevoi for his kindness and professionalism while responding to a call for service.

On August 28, 2025, a thank you letter was received from Joe and Jeanette Perri, thanking Officer Eufrasio and Officer Moran for responding to a call for service at their residence.

**EDUCATION:**

On August 6 & 7, 2025, Officer Seydel attended SWAT training in Montgomery County.

On August 7, 2025, Officer Jenkins participated in a Motor Carrier Safety Assistance Program (MCSAP) detail in Horsham Township.

On August 12, 13 & 14, 2025, Officer Jenkins and Officer Shearer attended Vehicle Size and Weight Enforcement Training in Philadelphia County.

On August 13, 2025, Sergeant Woch, Officer Haber, and Officer Eufrasio participated in a Canine Training day in Montgomery Township.

On August 19, 20 & 21, 2025, Officer Rardin attended Crisis Intervention Specialist training in Montgomery County.

On August 18, 19, 20, 21, 22, 25, 26, 27, 28 & 29, 2025, Officer Beebe attended Traffic Collision Reconstruction School in Bucks County.

**Montgomery Township Police Department**  
**Monthly Activity Report**  
**August 2025**

---

On August 21, 2025, Officer Byrne and Officer Jenkins participated in a Motor Carrier Safety Assistance Program (MCSAP) detail in Towamencin Township.

On August 23, 24, 25, 26, 27, 28 & 29, 2025, Sergeant Rushin attended the National Tactical Officers Association Conference in Washington, DC.

On August 24, 25, 26 & 27, 2025, Officer Jenkins attended the Governors Highway Safety Association Annual Meeting in Pittsburgh, PA.

**NOTED INCIDENTS:**

On August 6, 2025, officers were requested to check the well-being of a suicidal subject. The caller related that her husband found a suicide note left out by their son, and a check of his phone and vehicle location showed the items to be in the area of Stump Road and Bethlehem Pike. Officers arrived on scene and located the vehicle parked in a nearby parking lot. A visual inspection revealed that it was empty, and no one was inside. Officers immediately began checking the wooded area while Montgomery Township Police Communications Specialists initiated a cell phone ping. While checking the woods, a drone was summoned to conduct an aerial check along with a canine unit being used for a track. Information was received that the subject was seen walking in the area of Route 202 and Horsham Road. Officers responded to this area and took the subject into protective custody. He was transported to Montgomery County Emergency Services for a mental health evaluation.

On August 8, 2025, officers were on routine patrol in the area of Boca Del Mar, 411 Doylestown Road, when they observed a female sitting on the ground with her head between her legs and displaying difficulty sitting up on her own. While speaking with her, officers noted her speech was slurred, she had difficulty communicating, and she was throwing up. Officers believed the subject was manifestly under the influence of alcohol and was in need of medical attention. The female subject was transported to Lansdale Hospital for treatment and was mailed a citation for public intoxication.

On August 8, 2025, officers responded to a residence on Twining Road for a stolen vehicle report. Officers arrived on scene and made contact with the victim, who stated their black Ford was stolen from their driveway overnight. The investigation revealed the vehicle was left unlocked with the key inside. A stationary license plate reader recorded the vehicle leaving Montgomery Township at 0601 hours and entering Philadelphia at 0610 hours. The vehicle was entered into the National Crime Information Center (NCIC) as stolen. On August 19, 2025, the Philadelphia Police Department located the vehicle, unoccupied and abandoned. The Philadelphia Police Department Detective Division impounded the vehicle for processing, as they believe it was involved in a shooting. The vehicle owner was notified, and the investigation is ongoing.

**Montgomery Township Police Department**  
**Monthly Activity Report**  
**August 2025**

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On August 12, 2025, officers responded to BJ's Wholesale Club, located at 640 Cowpath Road, for a theft in progress. While en route, officers were advised that a male suspect attempted to take the victim's wallet and fled in a black Kia. Through investigation, it was determined that the wallet was retrieved, but the suspect had successfully stolen the victim's credit card. Officers searched the area for the suspect's vehicle, which was located in the parking lot of Wegmans, 801 Bethlehem Pike. Officers made contact with the suspect, and a consent search of his vehicle was granted. The search of the vehicle revealed four credit cards that did not belong to the suspect, two driver's licenses that did not belong to the suspect, US currency, and miscellaneous items. A routine records check revealed the suspect had active arrest warrants out of Chester County, Montgomery County, Bucks County, Delaware County, Maine, Virginia, and New Hampshire. The suspect was subsequently taken into custody. A tow truck was then requested for his vehicle. At that time, officers located a crumpled credit card underneath the vehicle. The credit card belonged to the victim, and it was later found that the suspect attempted to purchase two Visa gift cards from Wegmans. The suspect was subsequently charged with Access Device Fraud and being a Fugitive of Justice.

On August 15, 2025, officers responded to a two-vehicle collision that occurred at the intersection of Horsham Road and Upper State Road. The preliminary investigation revealed that a silver Volkswagen was traveling east on Horsham Road in the left through lane, approaching the intersection of Upper State Road. As the Volkswagen was attempting to travel straight through the intersection, an unknown vehicle traveling west on Horsham Road attempted to turn left onto Upper State Road, southbound. This unknown vehicle struck the driver's side of the Volkswagen, causing the Volkswagen to swerve to the right, travel over a curb, and then strike a utility pole. The vehicle then fled the scene. The driver of the Volkswagen suffered cuts and bruises on both legs and bruising in the area of the left clavicle. Officers located the suspected fleeing vehicle, unoccupied, in the parking lot of a nearby shopping center. A damage analysis revealed that the damage was consistent with the struck vehicle. The vehicle was seized pending a search warrant. The warrant was approved and executed, which yielded narcotics and drug paraphernalia inside the vehicle. Charges have been filed against the operator.

On August 22, 2025, officers were on routine patrol when they observed a suspicious vehicle in the parking lot of Patel Food Mart, located at 705 Bethlehem Pike. Officers approached the vehicle and made contact with the operator. While speaking with the operator, officers noted deceptive behavior and obvious signs of impairment. A consent search of her purse yielded suspected heroin. Officers conducted standardized field sobriety tests on the operator, which showed signs of impairment, and the operator was taken into custody for Driving Under the Influence and violations of the Drug Act.

On August 23, 2025, officers responded to the Wawa, located at 1008 Bethlehem Pike, for a report of a suspicious person. While en route, officers were advised that the complainant stated his son was experiencing a mental health crisis and had an active Involuntary Mental Health Evaluation Warrant with Montgomery County Emergency Services. Officers located the complainant's son and engaged him in conversation. Officers were able to build a rapport with the subject and successfully persuaded him to comply with the mental health evaluation. An officer transported him to Montgomery County Emergency Services without incident.

**Montgomery Township Police Department**  
**Monthly Activity Report**  
**August 2025**

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On August 24, 2025, officers were alerted by the Automated License Plate Reader that a stolen vehicle was traveling through the township. Officers located the vehicle in the area of Montgomery Mall, 804 Bethlehem Pike, and conducted a traffic stop on the black Chevrolet. Officers approached the vehicle and made contact with the driver and front seat passenger. Officers detained the occupants while they confirmed the status of the stolen vehicle. A routine records check revealed that both occupants had active arrest warrants. They were taken into custody for the warrants and for being in possession of the stolen vehicle. A search warrant for the vehicle was completed, approved, and executed. The search yielded marijuana, drug paraphernalia, stolen credit cards, stolen social security cards, and a stolen driver's license.

On August 25, 2025, officers responded to a residence for a report of a missing suicidal subject. The caller advised officers that her husband had left the residence after making suicidal comments, and she was unable to locate him. The subject left the residence without his phone; however, officers were able to check the location on his Apple Watch and found that he was at a park in Bucks County. Officers from the local jurisdictions checked the park and were able to locate the subject. Montgomery Township Police Department officers responded and took the subject into protective custody. He was transported to the Montgomery County Emergency Services for a mental health evaluation.

On August 27, 2025, officers responded to Giant, located at 1201 Knapp Road, for a reported retail theft in progress. Officers were advised that the suspect was last seen leaving the store and entering the wooded area near the store. The incoming officers established a perimeter, and a canine unit was deployed to track and locate the suspect. The suspect was found hiding in a creek bed and was taken into custody without incident.

On August 27, 2025, officers responded to a residence on Steeplechase Drive for a medical emergency. Upon arrival, Officers located the victim, who was unconscious, did not have a pulse, and was not breathing. Officers immediately began CPR until the Volunteer Medical Service Corps and the Fire Department of Montgomery Township arrived on location, and lifesaving efforts continued. After numerous lifesaving efforts, the victim regained a pulse and was transported to Lansdale Hospital for further evaluation.

On August 30, 2025, officers responded to a residence on Winding Brook Run for a report of criminal trespassing. Officers arrived and made contact with the complainant, who advised that the residence was unoccupied and had been listed for sale since March 2025. The complainant stated that she was last at the residence two weeks ago. When she arrived this day, multiple doors were found to be forced open, and a window screen had been cut open. Officers inspected the exterior of the home and found multiple fingerprints and handprints on the rear windows near the entry point of the sunroom. Officers also observed pry marks to the rear entrance to the sunroom and the door from the sunroom to the home. The doorframe on the entrance to the sunroom from the home was splintered and broken off. Officers subsequently photographed the residence and lifted all fingerprints and handprints. The evidence was submitted to be processed in an attempt to identify a suspect. The investigation is ongoing.



**Montgomery Township Police Department**  
**Monthly Activity Report**  
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**UPCOMING EVENTS:**

On September 6, 2025, from 5:00 pm to 7:00 pm, officers will be attending a Kids Safety Expo at Raymour and Flanigan's, 985 Bethlehem Pike, Montgomeryville, PA 18936.

On September 18, 2025, starting at 4:00 pm, the Montgomery Township Police Department, alongside the North Penn Police Athletic League (PAL), will host a Shop With A Cop fundraiser event at Ten7 Brewing in North Wales, PA, 19454.

On September 20, 2025, starting at 9:00 am, the department is hosting Coffee with a Cop at the Luxor Lifestyle Apartments, 415 Stump Road, North Wales, PA, 19454.

# Montgomery Township Public Works Department

## Monthly Report – August 2025

### PARKS/OPEN SPACE:

- Routine maintenance & repairs, mowing & trimming, trash removal, playground inspection and equipment maintenance.
- Prepared William F. Maule Park at Windlestrae for National Night Out/Fireworks. Scott D., Scott Y., Josh, & J. Gormley worked the event.
- The following tree work was done throughout the Township:
  - Scott D., Larry K., Anthony & J. Gormley removed a dead cherry tree from behind 104 Brighton Circle.
  - Josh, Anthony & J. Gormley removed a fallen limb from Fairacres Drive.
  - Scott Y., Anthony, Larry K. & J. Gormley removed 3 dead trees from Enclave Boulevard.
  - Scott Y., Anthony, Larry K. & J. Gormley removed a dead tree from Tudor Drive basin and trimmed branches along the sidewalk.
- Larry K. slit-seeded the soccer fields at William F. Maule Park at Windlestrae.
- Scott Y. & Anthony installed a post and chain across the fire break at the Major Drive cul-de-sac.
- Scott Y. & Larry K. continued curb spraying throughout the Township.
- Scott D., & Scott Y. took delivery of the sickle bar arm mower for the Ventrac.
- Scott D., Scott Y., Josh, Anthony & J. Gormley replaced the clatter bridge and platform on the tot-lot at Spring Valley Park (upper).
- Scott D. & J. Gormley repaired wood walking bridge at Memorial Grove.
- Josh & Anthony deployed the water wheel on the soccer fields at William F. Maule Park at Windlestrae.
- Anthony assisted with the leaf collection that took place on August 16<sup>th</sup> at William F. Maule Park at Windlestrae.

### ROADS:

- Prepared William F. Maule Park at Windlestrae for National Night Out/Fireworks. Scott S. & J. Gross worked the event.
- Scott S., J. Gross, Bryan & Chris blacktopped the storm sewer pipe job on Canterbury Lane.
- Bryan, Joe, J. Gross & Chris continued replacing several failing concrete storm sewer lids throughout the Township as part of the MS4 Stormwater requirements.
- J. Gross assisted Anthony & J. Gormley with CDL training/practice.
- Chris, Bryan & Joe hauled waste/fill material to Edison Quarry.
- Chris & Joe televised the storm sewer pipes along Canterbury Lane to determine the level of failure.
- J. Gross washed, prepped, took photos and documented all of the DPW equipment to be sold on Municibid.
- B. Medvic inspected several road occupancy permits.
- Scott S. handled several resident complaints throughout the Township.
- Chris, Joe, Bryan, finished inspecting all Township owned basins as part of the MS4 Stormwater requirements.
- Joe, Bryan & Chris continued sweeping Township roads as part of the MS4 Stormwater requirements.
- Scott S. monitored ongoing projects being done by contractors for Montgomery Township.
- J. Gross performed the annual services, routine maintenance and annual inspections on several Township vehicles/trailers.

## **FACILITIES:**

- Jeff cleaned the Administration & Police Department complex.
- Todd, Don, Larry N. & Dave replaced 1000-Watt high pressure sodium fixtures for tennis courts, hockey rink, and basketball court at Whistlestop Park with 500-Watt LED sports lights.
- Todd, Don, Larry N. & Dave replaced audible emergency preemption equipment with optical at Rt. 63 and Stump Rd.
- Guidemark performed the annual line striping on Township roadways.
- 8/18/25 – 106 Stevers Mill Road (#832) – Streetlight Knockdown – Todd & Dave disconnected power, cleaned up debris and called Granahan Electric to make repairs.
- Prepared William F. Maule Park at Windlestrae for National Night Out/Fireworks. Todd & Dave worked the event.
- Todd, Don, Larry N. & Dave installed the new ice machine at DPW.
- Attended the pole spot and preconstruction meeting for the traffic signal upgrades at North Wales Rd. & Harbob Ln.
- Don, Larry N., Todd & Dave assisted Floyd with reinstalling both CRC splash pad filters after cleaning.
- Oliver Fire Protection repaired the sprinkler systems at VMSC, Battalion 2 and the Administration building.
- Todd, Dave & Larry N. made minor building repairs and improvements to the Administration & Police Department Complex, CRC, both firehouses, and the park restrooms.
- Dave, Todd & Larry N. responded to a total of 121 PA One Calls throughout the month.
- Dave worked with Gilmore, Rhythm Engineering, Signal Control and Tony Still to address ongoing traffic signal issues.
- Two instances of fecal matter being strewn across the men's restroom at William F. Maule Park at Windlestrae resulting in the restrooms being locked.



**VMSC**  
Emergency Medical Services

# Montgomery Township EMS Report

August 2025

NPV Region  
911 Calls

**1101**



**175**

Municipal Responses

**0m 21s**

Chute Time

**6m 7s**

Response Time

**50m 31s**

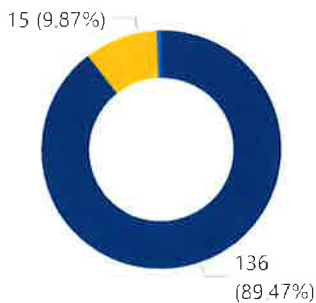
Call Time

**100%**

Agency On-Status

## Did the Patient's Condition Improve because of our Care?

● Yes ● Unknown ● No

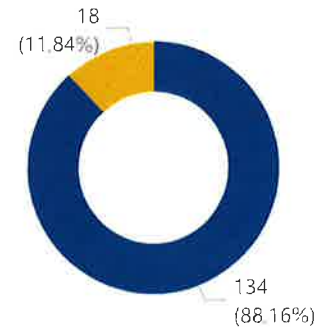


## Top 5 Call Types



## Was the Patient Transported?

● Yes ● No



## VMSC Critical Response Triad

VMSC emphasizes its review of the Critical Response Triad—cardiac, trauma, and stroke-related calls—because timely intervention in these cases can significantly improve patient outcomes and survival rates.

Cardiac Incidents



Stroke Incidents



Trauma Incidents



## Where are our calls?



## VMSC's August Global Scale



**Mental Health** | Responded to **32** behavioral health-related calls.



**Community Harm** | Handled **24** Overdoses, same as last month, resulting in **12** Narcan administration by EMS. Also responded to **12** incidents involving deliberate injury, down from **17** last month.

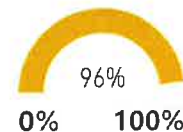


**Climate** | Dispatched to **2** weather related motor vehicle crashes.

**Diversity** | **40** patients had language barriers. **21** patients were morbidly obese. **21** were in a state of emotional distress. And **11** were developmentally impaired.

August 2025

## Patient Satisfaction Rating



"The EMTs were there quickly and handled my transfer to the ambulance carefully. They took my story and personal information professionally. Thanks for the kindness during a very horrible day in my life."

## Mutual Aid

VMSC provided mutual aid for 80 calls this period, down from 89, with the most significant contributions to Chal-Brit with 26, Freedom Valley with 29 (up from 18), Ambler with 15, Horsham with 7, and Skippack with 3.

Conversely, VMSC received mutual aid 15 times with 6 times by Freedom Valley, 3 times by Chal-Brit, 2 times by Ambler, 2 times by Skippack, and 1 time by Second Alarmers.

## Supporting Our Community

One of our crews had the joy of stopping by **Lexi's Luscious Lemonade Stand** for her end-of-summer fundraiser. Lexi is raising money for the **2026 Eagles Autism Challenge**, and it was truly heartwarming to see her passion and our community rallying together behind such an important cause. We were proud to be there to cheer her on and show our support.



MONTGOMERY TOWNSHIP BOARD OF SUPERVISORS

**BOARD ACTION SUMMARY**

Item #18

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SUBJECT:	New Business – Committee Board Liaison Reports
MEETING DATE:	September 22, 2025
BOARD LIAISON:	
INITIATED BY:	Audrey R. Ware-Jones, Chairwoman

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**BACKGROUND:**

This is an opportunity for any Supervisors who are liaisons to volunteer committees or boards who may have met in the month of August to provide an update on those meetings.