



BOROUGH OF

**CHESTER HEIGHTS**

PENNSYLVANIA

**CHESTER HEIGHTS BOROUGH  
FY2025 FINAL BUDGET  
ADOPTED DECEMBER 2<sup>ND</sup>, 2024**

Prepared by Finance and  
Administration Committee  
Marta Driscoll, Chair

# KEY HIGHLIGHTS OF THE FY2025 BUDGET:



## Balanced Budget



## No Property Tax Changes



## Strategic Fund Allocation

-~~\$~~**\$562,439** CARRYFORWARD including \$301,000 from the Open Space Reserve for the Powell Property acquisition and improvements

-\$99,700 for road maintenance projects.

Increased Local Services Tax (LST) **allocation** of \$70,000 to support the CHFC in 2025.

# REVENUE AND EXPENSES BY FUND

BUDGET FUND	Revenues	Expenses	Forecas Net Surplus OR (Deficit)
General Fund	\$ 4,192,634.80	\$ 3,631,927.62	\$ 560,707.19
Fire Protection Fund	\$ 143,303.19	\$ 143,303.19	\$ -
Liquid Fuels Fund	\$ 90,311.23	\$ 90,311.23	\$ 0.00
ARPA Fund	\$ 100,516.53	\$ 100,516.53	\$ -



# FIRE COMPANY FUNDING ADJUSTMENTS

## Historical Council Fire Company Funding Reductions (2018–2023):

- In the 2023 General Fund (GF) budget, a significant cut was made to Fire Company funding to accommodate the council's need to fund the relocation and rent for the borough office at 53 W. Baltimore Pike. The changes included:
  - A **(\$58,000)** reduction in Fire Company funding.
    - Elimination of the annual \$30,000 contribution.
      - Elimination of \$18,000 in rent previously paid to the Fire Company for office space at 222 Llewelyn Rd.
      - A \$10,000 reduction in Local Services Tax (LST) support, decreasing from \$50,000 to \$40,000.
- To make up for the withdraw of GF funding support from CHFC the council raised the fire tax offsetting the funding cut by \$45K in Fire Tax revenues. For a net reduction of **(\$13,000)** annually creating a structural deficit in saving for capital budget items.



# FIRE PROTECTION FUND ADJUSTMENTS



- **FY2025 Fire Company Funding request:**

- Operating Budget Funding \$245,645.49 from multiple sources.
- Annual Operating Budget Expenditures: 146,896
- Total Funding left for capital budget = \$98,750
- Less Annual Capital budget reserve requirement of \$136,339
- = (Equals) ANNUAL SHORTFALL (\$37,589)

**ITEMS INCLUDED IN THE CAPITAL BUDGET INCLUDE:**

- Fire Rescue Engine (2040): \$1,100,000
- Fire Engine (2028): \$1,200,000
- SCBA (2034): \$120,000
- Portable Radios (2025): \$110,000
- Thermal Imaging Cameras (2026): \$30,000
- Hose - 2 1/2" Line \$7,750
- Ventilation Chain Saw (2027) \$6,000



# FIRE PROTECTION FUND ADJUSTMENTS

## Recommended Actions:



❖ Allocate an additional \$30,000 from LST to restore previous funding. – No Tax increase for FY2025 for a total LST allocation of \$70,000.

❖ Place Fire Tax Increase referendum on the FY2025 primary ballot for FY2026-2029 from .28 mills to .34 mills implementation to shift the fire company's funding from the general fund to a dedicated revenue stream, enabling the borough to reallocate those general funds to other priorities, such as the upcoming road program and open space improvements.

Option	Details	Pro	Con
<b>1: Fire Tax Adjustment</b>	Increase fire tax millage from 0.28 to 0.334, generating an additional \$37,600 annually.	Sustainable funding source for capital needs.	Increases tax burden on residents.
<b>2: Relocate Borough Office</b>	Move the Borough office back to the CHFC building, redirecting \$40,000 in annual rent payments to CHFC.	Avoids tax increase; potential long-term cost savings.	Requires \$125,000 for ADA compliance and \$50,000 for retrofitting.
<b>3: Restore LST Contributions</b>	Increase LST allocation to \$70,000 for FY2025, restoring historical funding levels.	Aligns with previous funding practices; no tax increase.	May not be sustainable for future years.

# FINAL RECOMMENDATIONS FOR CHESTER HEIGHTS FIRE COMPANY FUNDING

## Short-term:

Allocate \$30,000 from LST to restore previous funding. – No Tax increase for FY2025.

## Long-term:

Place a fire tax increase proposal on the Primary ballot. Let the residents decide.

## Benefits:

Provides stable, sustainable funding for critical emergency services in the borough for out ALL VOLUNTEER Fire Company in an equitable way.

Frees General Fund resources for other priorities.



# GENERAL FUND CARRYFORWARD



**Fund balance carryforward from FY2024 of \$562,439 is used to balance the FY2025 budget.**

- 1. Excess Revenues from FY2024:** A one-time transfer tax revenue of **\$350,000** was received from the sale of Madison Apartments, contributing to the fund balance **\$189,939** of that revenue is being carried forward.
- 2. Open Space Reserve fund** in the amount of **\$301,000** that was held for the purchase of the Powell Property, a transaction that will be realized in FY2025.
- 3. Several planned expenditures from prior years were not realized** and are now included in the FY2025 budget:
  - **\$9,500** for the Fire Company Audit
  - **\$40,000** for the Comprehensive Plan
  - **\$12,000** for the Lenni Quiet Zone
  - **\$10,000** for an Open Space Consultant from Natural Lands for work on the Powell Property Deal

# 2025 Budget Notable Expense changes



- Personnel merit and 3% COLA increases in total projected costs by \$10,064 or \$2097 year over year.

- Powell Property acquisition costs:

- \$301,000 from Open Space Reserve.
- \$1.87M reimbursable grant (bridge loan required).
- \$63,557.40 interest for 6 months on the bridge loan. (406.39 Bank Charge)

Increased investment in park and trail maintenance: \$37,017.

- \$22K in regular park Maintenance plus \$15K for C. Powell Park after acquisition.

Animal Control Contract \$18,323

- Brandywine SPCA Contract cost based on 11 dogs and 1 emergency

# ROADS AND INFRASTRUCTURE



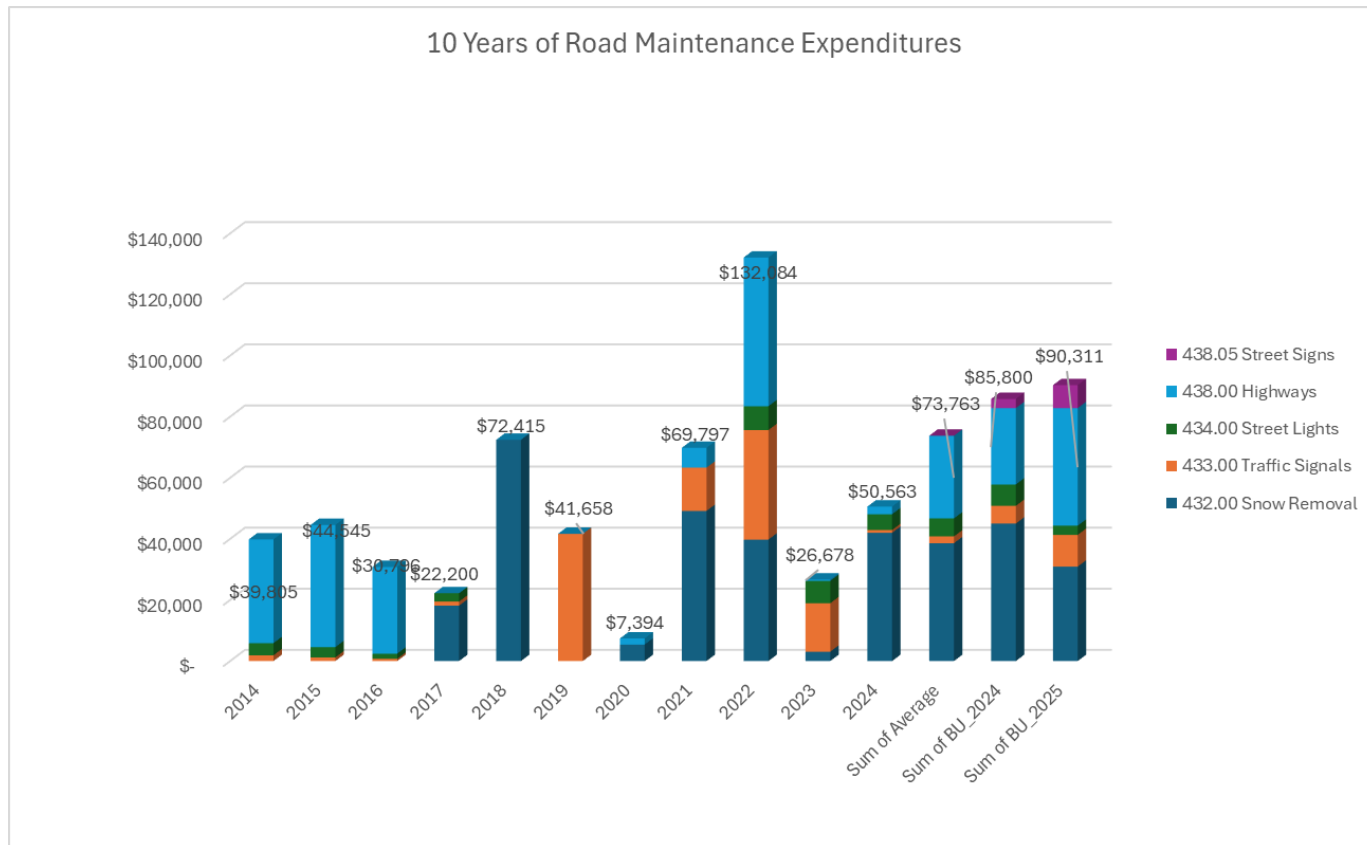
**Budget allocation for road projects and maintenance: \$99,700.**

## **Including**

- Summit Road repaving(carryforward)
- Traffic signal maintenance and storm drain cleaning. & Snow removal (\$30.9K) on borough roads
- \$12,000 allocated for a long-term road program evaluation.



# 10 YEARS OF ROAD SPENDING



# GENERAL BUDGET REVENUES

\* 2024 ACTUALS ARE THROUGH 10.31.2024 ONLY



REVENUES					
R/E	Income				
Category	(All)				
Revenues	2023 Actuals	2024 Actuals	2024 Budget	2024 Variance	2025 Budget
310.10 Real Estate Transfer Tax	\$135,325.01	\$539,641.61	\$125,000.00	\$414,641.61	\$48,750.00
310.50 Local Service Tax	\$97,363.88	\$79,356.04	\$85,000.00	(\$5,643.96)	\$75,010.84
Building Permits and Fees	\$391,515.03	\$304,953.39	\$136,245.00	\$168,708.39	\$173,929.88
Franchise Fees	\$69,760.64	\$49,893.07	\$69,000.00	(\$19,106.93)	\$69,000.00
GRANTS	\$3,213.09	\$3,826.42	\$71,237.00	(\$67,410.58)	\$3,147,517.54
354.15 Recycling Act 101	\$2,182.53	\$3,500.65	\$2,100.00	\$1,400.65	\$3,487.54
355.00 Liquid Fuels Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
355.01 Public Utility Realty Ta	\$296.56	\$325.77	\$350.00	(\$24.23)	
361.05 Misc. Grants	\$0.00	\$0.00	\$25,000.00	(\$25,000.00)	\$3,143,287.00
361.15 County Aid	\$734.00	\$0.00	\$600.00	(\$600.00)	\$743.00
389.05 Sunoco Logistics	\$0.00	\$0.00	\$0.00	\$0.00	
392.05 ARPA Reimburse	\$0.00	\$0.00	\$43,187.00	(\$43,187.00)	\$0.00
OTHER	\$53,612.96	\$18,524.52	\$10,000.00	\$8,524.52	\$8,200.00
(blank)	\$0.00	\$0.00	\$0.00	\$0.00	
From Fund Balance	\$0.00	\$0.00	\$171,669.06	(\$171,669.06)	\$562,439.00
Real Property Taxes	\$112,403.67	\$108,439.87	\$109,937.94	(\$5,462.82)	\$107,787.54
301 Real Property Taxes - Other	\$0.00	\$0.00	\$0.00	\$0.00	
301.10 Current Real Est Tax	\$100,084.61	\$94,939.69	\$98,037.94	(\$3,098.25)	\$102,656.26
301.20 Prior Real Est Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
301.30 Interim Real Estate Tax	\$0.00	\$5,964.75	\$1,000.00	\$1,000.00	\$2,334.89
301.40 Delinquent Taxes	\$4,342.91	\$1,709.23	\$2,900.00	(\$1,190.77)	\$2,796.39
301.75 School Remit Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
310.30 Business Privilege Tax	\$7,976.15	\$5,826.20	\$8,000.00	(\$2,173.80)	\$0.00
392.00 Interfund Opert Transfer - Other	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Grand Total</b>	<b>\$863,194.28</b>	<b>\$1,104,634.92</b>	<b>\$778,089.00</b>	<b>\$322,581.17</b>	<b>\$4,192,634.80</b>

# GENERAL BUDGET EXPENSES

\* 2024 ACTUALS ARE THROUGH 10.31.2024 ONLY



EXPENSES						
R/E	Expense					
Row Labels	Sum of 2023	Sum of 2024 Actual	Sum of 2024 Budget	Sum of 2024 Variance	Sum of 2025 BUDGET	Sum of Average of the last 10 years
400.00 Legislative/ Gov Body	\$ 4,000.00	\$ 1,750.00	\$ 4,500.00	\$ (2,750.00)	\$ 4,722.00	\$ 3,852.96
402.00 Auditing Serv/ Bookkeep	\$ 13,213.75	\$ 14,760.00	\$ 20,900.00	\$ (6,140.00)	\$ 24,260.00	\$ 11,800.20
403.00 Tax Collection	\$ 17,068.75	\$ 21,390.76	\$ 16,500.00	\$ 4,890.76	\$ 1,900.00	\$ 12,408.85
404.00 Solicitor/ Legal Service	\$ 54,284.58	\$ 75,705.50	\$ 45,000.00	\$ 30,705.50	\$ 50,700.00	\$ 36,474.97
406.00 Gov Admin	\$ 45,338.81	\$ 25,958.32	\$ 33,175.00	\$ (10,016.68)	\$ 103,721.96	\$ 33,662.22
Building Permits and Fees	\$ 39,674.80	\$ 2,903.93	\$ 87,250.00	\$ (84,346.07)	\$ 41,816.62	\$ 54,872.83
OTHER	\$ 17,009.16	\$ 24,754.60	\$ 17,000.00	\$ 7,754.60	\$ 17,000.00	\$ 16,824.59
Passthrough	\$ 53,371.25	\$ 42,494.24	\$ 26,400.00	\$ 16,094.24	\$ 52,682.86	\$ 54,549.36
Personell	\$ 185,319.53	\$ 177,474.27	\$ 210,353.00	\$ (32,878.73)	\$ 192,620.77	\$ 118,920.29
(blank)	\$ -	\$ -	\$ 12,500.00	\$ (12,500.00)	\$ 16,000.00	\$ 72.79
Community Events	\$ 6,465.84	\$ 6,477.53	\$ 19,350.00	\$ (12,872.47)	\$ 15,600.00	\$ 9,008.03
Parks and Buildings	\$ 95,443.13	\$ 118,278.49	\$ 113,321.00	\$ 54,957.49	\$ 612,284.80	\$ 64,419.91
409.00 Gen Gov Building & Parks		\$ -	\$ 10,000.00	\$ (10,000.00)	\$ 10,000.00	\$ -
Professional Service: Engineering	\$ 19,332.94	\$ 34,725.53	\$ 15,000.00	\$ 19,725.53	\$ 50,987.00	\$ 20,733.20
410 Public Safety	\$ 1,403.00	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 354.82
Fire Hydrants	\$ 23,590.65	\$ 21,089.15	\$ 21,000.00	\$ 89.15	\$ 21,000.00	\$ 19,344.52
Public Safety	\$ 41,908.84	\$ 30,407.80	\$ 40,800.00	\$ (10,392.20)	\$ 70,500.00	\$ 77,669.75
Inspections	\$ 225.00	\$ 11,904.00	\$ 4,000.00	\$ 7,904.00	\$ 15,002.17	\$ 3,886.43
Building & Permits	\$ 3,225.25	\$ 11,154.25	\$ 740.00	\$ 10,414.25	\$ 2,080.00	\$ 4,615.35
Sewer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,590.00
413.35 Sewer Arbour Square	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,590.00
Planning	\$ -	\$ -	\$ 40,000.00	\$ (40,000.00)	\$ 64,000.00	\$ 184.32
Planning	\$ 8,213.00	\$ 450.00	\$ 6,000.00	\$ (5,550.00)	\$ 3,500.00	\$ 3,464.77
414.00 Planning and Zone	\$ 1,950.00	\$ 248.95	\$ 600.00	\$ (351.05)	\$ 18,322.96	\$ 3,408.13
438.00 Highways	\$ 23,622.63	\$ 13,300.00	\$ 6,500.00	\$ 6,800.00	\$ 47,226.47	\$ 55,736.28
Community Development	\$ 9,512.00	\$ 8,615.01	\$ -	\$ 8,615.01	\$ 2,171,000.00	\$ 35,689.29
Insurance	\$ 22,063.75	\$ 23,001.93	\$ 22,900.00	\$ 101.93	\$ 23,000.00	\$ 18,910.22
Community	\$ 100.00	\$ -	\$ 1,500.00	\$ (1,500.00)	\$ 1,500.00	\$ 14.73
<b>Grand Total</b>	<b>\$ 686,336.66</b>	<b>\$ 667,344.26</b>	<b>\$ 775,789.00</b>	<b>\$ (61,244.74)</b>	<b>\$ 3,631,927.62</b>	<b>\$ 686,468.82</b>

The background of the entire image is a repeating green geometric pattern. It consists of a grid of squares, each containing a smaller square in the center. The spaces between these squares are filled with various circular motifs, including solid green circles, dotted green circles, and concentric dotted green circles. The overall effect is a complex, textured, and vibrant green design.

ALL QUESTIONS ABOUT  
THE BUDGET SHOULD BE  
DIRECTED TO THE  
FINANCE COMMITTEE  
CHAIR —  
MARTA DRISCOLL.

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You can Email Marta Driscoll directly at  
[Marta.Driscoll@chesterheights.org](mailto:Marta.Driscoll@chesterheights.org)

Thank you for engaging with our budget documents