



Borough of Chester Heights
Annual Budget for FY2025

Prepared by

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Finance and Administration Committee, Chair.

Adopted by council on December 2nd, 2024

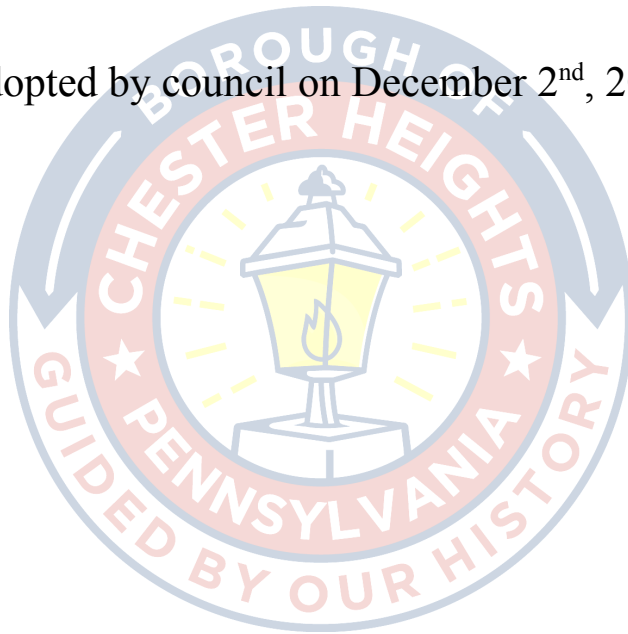


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Executive Summary

The Fiscal Year 2025 Budget reflects a commitment to fiscal responsibility, transparency, and long-term planning. Developed through a collaborative and data-driven process, the budget emphasizes financial stability while addressing key community needs.

Key highlights include:

Balanced Budget: FY2025 revenues are projected at \$4,192,635 and expenditures at \$3,601,101

Utilize a fund balance carryforward of \$562,439 from FY2024.

No Property Tax Changes: The budget maintains current millage rates for both the General Fund and Fire Protection Tax.

Strategic Fund Allocation:

\$301,000 from the Open Space Reserve for the Powell Property acquisition.

\$99,700 for road maintenance projects.

Allocate \$70,000 from Local Services Tax (LST) to support the Chester Heights Fire Company (CHFC) in FY2025.

The budget preparation process incorporated public input and careful financial analysis to ensure alignment with the borough’s priorities. This approach balances immediate operational needs with investments in infrastructure and public services without imposing additional tax burdens on residents.

BUDGET TOTALS by FUND:

BUDGET FUND	Revenues	Expenses	Forecas Net Surplus OR (Deficit)
General Fund	\$ 4,192,634.85	\$ 3,601,101.15	\$ 591,533.71
Fire Protection Fund	\$ 143,303.19	\$ 143,303.19	\$ -
Liquid Fuels Fund	\$ 90,311.23	\$ 90,311.23	\$ 0.00
ARPA Fund	\$ 135,989.59	\$ 135,989.59	\$ -

Budget Methodology for Fiscal Year 2025

The FY2025 budget for Chester Heights Borough was developed with a structured and collaborative approach, prioritizing transparency, fiscal responsibility, and alignment with community priorities. As permitted by the Pennsylvania Department of Community and Economic Development (DCED), the Borough prepares its financial statements on the cash basis of accounting, ensuring revenues and expenditures are recorded when cash is received or paid.

Guiding Principles

Transparency and Accountability: The process was designed to provide a clear understanding of how resources are allocated and managed.

Public Good Mindset: Tough decisions were approached with a focus on the public good, prioritizing services like fire protection that promote equity and communal safety.

Planning and Timeline

A detailed budget timeline, introduced at the August 19th council meeting, established key milestones for preparation, input, and approval.

Committee chairs submitted budget proposals by September 16th.

Public meetings on September 16th and October 7th allowed elected officials, residents, and Chester Heights Fire Company (CHFC) representatives to discuss funding needs and priorities.

Data Analysis and Projections

Historical Data Review: Ten years of financial data were analyzed to identify trends and inform accurate projections.

Cost Validation: Confirmed FY2025 costs and current price quotes were incorporated, while historical averages guided projections where specific data were unavailable.

Collaboration and Input

The Borough treasurer and secretary played integral roles in ensuring that the budget reflected fiscal priorities, long-term planning goals, and community needs. Collaborative discussions among stakeholders ensured that all perspectives were considered.

The final budget emphasizes fiscal responsibility and equitable resource allocation while providing transparency into the Borough's financial operations. The full budget timeline is available in the appendix for reference.

Fire Protection Funding Fund Adjustment

For the first time the fire company was invited to share with council in a **public meeting** their funding request for the upcoming budget year. The full discussion of the facts surrounding fire company funding can be found in the Appendix. Their funding has been cut over the last 4 years creating a shortfall in the CHFC capital budget reserves which needs to be addressed by the current council.

While the fire company was on track with capital funding, changes made by the borough council between 2018 and 2023 have created a shortfall that now requires correction. These changes included:

Key CHFC Funding Reductions (2018–2023):

Local Services Tax (LST): Decreased from \$50,000 to \$40,000 in 2023.

Quarterly Contributions: Eliminated in 2023, resulting in a \$30,000 annual reduction.

Office Relocation: Reduced CHFC funding by \$18,000 annually.

Fire Protection Tax: While Increased in 2023 to yield \$45k in funding the result was still an annual a net reduction of **(\$13,000)**

These cumulative reductions underscore the importance of reassessing funding approaches to ensure the CHFC can continue providing essential services for the community.

Option	Details	Pro	Con
1: Fire Tax Adjustment	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.
2: Relocate Borough Office	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.
3: Restore LST Contributions	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.

Action Taken:

After evaluating the financial and logistical implications, the following actions have been implemented to address Chester Heights Fire Company (CHFC) funding needs:

Increased Local Services Tax (LST) Allocation: The LST allocation has been raised to \$70,000 for FY2025.

Rationale: This adjustment restores funding to levels consistent with FY2018–FY2022 and addresses the immediate funding shortfall without increasing taxes.

Future Plans:

To ensure long-term financial stability for fire protection services and other borough needs:

Referendum: We heard from our constituents, and public feedback indicated a strong preference for being involved in decisions regarding tax changes. As a result, a proposal to increase the fire tax will be placed on the FY2025 primary ballot, with implementation planned for FY2026–FY2029.

Once the fire tax referendum passes, it will provide sustainable and dedicated funding for fire services, ensuring the Chester Heights Fire Company (CHFC) can continue to meet the community’s emergency response needs effectively. This increased funding will address current operational shortfalls and contribute to the capital reserves necessary for maintaining and upgrading critical firefighting equipment, such as engines, SCBA (self-contained breathing apparatus), and communication systems.

The referendum represents a long-term solution, reducing reliance on one-time allocations from the General Fund or Local Services Tax (LST). It also aligns with the Borough’s commitment to responsible financial planning, as dedicated fire tax revenues will enable more predictable budgeting and better planning for future needs.

In addition, the increased funding will help CHFC comply with National Fire Protection Association standards, which require regular replacement of essential gear and apparatus, and support the expansion of services as our community grows. By securing sustainable funding through the fire tax, the Borough reinforces its commitment to public safety and ensures that residents and businesses receive dependable, high-quality emergency services.

LST Realignment: If the referendum passes, LST funds will be reallocated to address other borough priorities, such as road maintenance or to fill emergency services gaps as available.

This approach secures CHFC’s immediate funding requirements while setting the stage for sustainable financial planning in the years ahead.

Summary of General Fund Revenues and Expenditures

I am pleased to present a balanced budget for Fiscal Year 2025, with projected revenues of \$4,192,083.66 and expenditures of \$3,586,448.43. To achieve this balance, we have incorporated a fund balance carryforward of \$562,439.05 from FY2024. This fund balance is composed of three main segments:

Excess Revenues from FY2024:

A one-time transfer tax revenue of \$350,000 was received from the sale of Madison Apartments. Of this amount, \$189,000 is being carried forward to FY2025 to help balance the budget.

Open Space Reserve Fund:

An amount of \$301,000 was reserved for the anticipated purchase of the Powell Property, a transaction set to be finalized in March 2025.

Planned Expenditures from Prior Years:

Several expenditures originally planned in prior years were not realized and have been 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 Feasibility Study
- \$10,000 for an Open Space Consultant from Natural Lands for work on the Powell Property deal

Responsible Use of the Fund Balance

A significant portion of the FY2025 budget is funded through the Borough's carefully managed fund balance, reflecting a forward-thinking approach to fiscal responsibility. During FY2024, funds were deliberately set aside to ensure resources would be available for key initiatives and essential services in FY2025.

By using these reserved funds, the Borough avoids unnecessary tax increases and debt issuance, demonstrating a commitment to responsible financial management. This approach allows the Borough to:

Address Priority Needs: Ensure funding for critical projects and services without placing an undue burden on taxpayers.

b Leverage the fund balance strategically to navigate fiscal challenges while safeguarding the Borough's financial health.

Showcase Foresight: Highlight the importance of planning ahead to meet both current and future needs effectively.

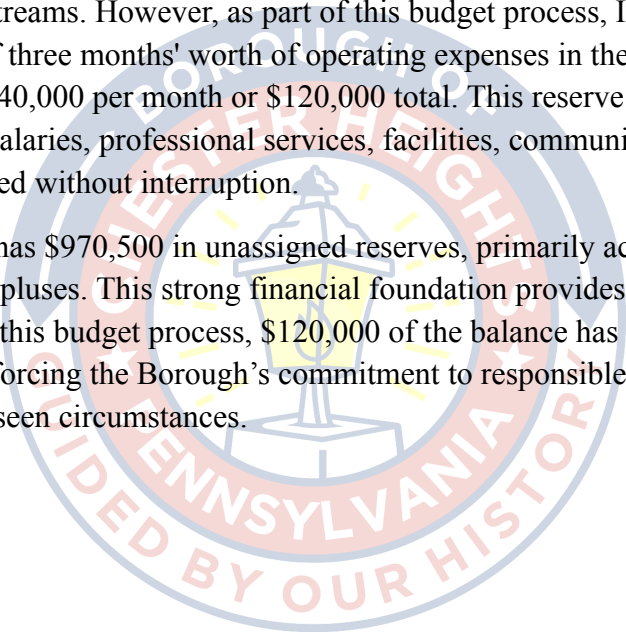
The use of the fund balance reflects the Borough's proactive efforts to align resources with priorities, ensuring that financial decisions are both sustainable and beneficial to the community.

Fund Balance and Reserves

The Borough has maintained a substantial surplus over an extended period. While large surpluses can sometimes indicate excessive revenue collection, in our case, this surplus reflects a strategic approach to managing one-time transfer tax windfalls. Rather than allocating these funds to immediate expenditures, the Borough has chosen to incorporate them into the operating budget over time, ensuring long-term stability and flexibility.

Many municipalities exclude transfer taxes from their operating budgets to avoid reliance on unpredictable revenue streams. However, as part of this budget process, I strongly recommend maintaining a reserve of three months' worth of operating expenses in the General Fund—approximately \$40,000 per month or \$120,000 total. This reserve ensures that essential expenses, such as staff salaries, professional services, facilities, communications, and digital infrastructure, are covered without interruption.

Currently, the Borough has \$970,500 in unassigned reserves, primarily accumulated from previous transfer tax surpluses. This strong financial foundation provides flexibility in addressing future needs. As part of this budget process, \$120,000 of the balance has been assigned to operating reserves, reinforcing the Borough's commitment to responsible fiscal management and preparedness for unforeseen circumstances.



REVENUE SUMMARY:

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	
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)	\$562,439.05
▢ 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	
Grand Total	\$863,194.28	\$1,104,634.92	\$778,089.00	\$322,581.17	\$4,192,634.85

Revenue Sources Overview:

The Borough of Chester Heights' revenue sources include Property Taxes, Transfer Taxes, Local Services Tax (LST), Liquid Fuels Tax, franchise fees from Comcast and Verizon, permit fees, interest earnings, and grants. Grants support one-time projects and are not considered recurring revenue. Our financial statements also include pass-through revenues (e.g., fire hydrant fees, solicitor fees, engineering fees, and fire relief funds), which appear as revenue in our Statement of Activity but are budget-neutral, as they are fully disbursed within the fiscal year.

REAL ESTATE PROPERTY TAXES:

Property Taxes: General Fund and Fire Tax

Property taxes in Chester Heights Borough consist of two components: the **General Fund Tax** and the **Fire Tax**, with the latter introduced in 2016 to directly fund the fire company (see Appendix B: Fire Company Funding Memo). Property tax revenue is calculated based on the

assessed values of residential and commercial properties, with collection managed by the borough's elected Tax Collector.

From 2015 to 2022, property taxes have remained a stable revenue source, averaging:

General Fund Tax: \$104,329.31

Fire Tax: \$96,248.42

This stability is attributed to consistent property values and the Borough Council's control over the millage rate. For FY2024, the millage rates were set at:

General Fund Tax: 0.20058 mills

Fire Tax: 0.28 mills

The FY2025 budget, as presented in this document, maintains **no tax increase**, ensuring financial predictability for residents.

FY2025 Property Tax Revenue Projections

To prepare the FY2025 budget, initial estimates of assessed property values were made before receiving final assessment totals from the county. These projections were based on the following assumptions:

FY2023 County Assessment: \$498,566,800

New Properties in 2024:

Rosehill Development: 19 homes, each valued at \$700,000, totaling \$14,700,000.

Octoraro Terrace: 8 homes, assessed between \$864,000 and \$1.1 million, totaling \$6,821,082.

Projected Sales for FY2025:

Rosehill Development: 13 homes, each valued at \$700,000, totaling \$9,100,000.

This yielded an estimated total property valuation of **\$510,337,882** for FY2025.

Real estate tax revenue was then calculated based on this valuation, applying a conservative 2% discount for early payments:

Real Estate Tax Revenue: \$102,105.07

Fire Tax Revenue: \$142,533.75

Updated Assessment Values

On November 15th, the Borough received updated assessment values from the county. The new total assessed valuation for Chester Heights Borough is **\$522,241,942**.

The FY2025 budget package has been updated to reflect these revised figures, with the discounted revenue amounts used in the line-item budgets to maintain consistency and fiscal accuracy.

2025 Assessment >>>	\$522,241,942.00	Gross Receipt		2% Adjustment
General Fund TaxRate	0.20058	\$ 104,751.29	\$	102,656.26
Fire Protection TaxRate	0.28	\$ 146,227.74	\$	143,303.19

310.10 REAL ESTATE TRANSFER TAX

Real Estate Transfer Tax is one of the most variable revenue streams for the borough.

The transfer tax in Chester Heights is paid to the Borough at a rate of 0.5% of the sales price. Historical transfer tax revenues have shown significant volatility, ranging from \$57,000 in 2014 to \$539,641.61 in 2024. This volatility is due to the sale of multiple new homes in developments including Brookfield, Lenape Valley, and Octotaro Terrace, as well as windfall sales of properties like Madison Apartments and Merrill Gardens.

Due to the lack of detailed sales data, we are limited in conducting a modified sales analysis to establish a consistent base annual sales amount for projecting the transfer tax. The 10-year average transfer tax revenue is \$237,213.60. However, some years have not exceeded \$135,000, indicating that using this average would overestimate our revenue forecast. Instead, we are referencing recent real estate data from Redfin, which shows an average home price of \$705,000 for Chester Heights, with seven homes sold this year, due to sales in Rosehill.

In 2025, we conservatively estimate that thirteen homes in Rosehill will sell at an average price of \$750,000, leading to a projected transfer tax revenue of \$45,825 for FY2025.

LOCAL SERVICES TAX (LST)

Local Services Tax or LST is another critical revenue source, collected from individuals who work within the borough but reside elsewhere. Administered by Berkheimer, this tax is set at \$52 per year per person, with a significant portion contributed by employees of Wawa and Merrill Gardens, the borough's largest employers. Per state law, LST revenue must be allocated to specific areas: emergency services, road construction and maintenance, and property tax relief. Chester Heights has traditionally allocated a large portion of LST to support our fire company, although as revenue from LST has grown, the percentage allocated to emergency services has decreased. This year we are proposing a greater contribution to the Fire Company at the quarterly rate of \$17,500 (See appendix D – Fire Company Funding Memo).

PERMIT FEES

Permit fees provide another source of revenue, with the borough retaining a percentage to cover administrative costs. Specifically, the borough retains 20% of rental inspection fees and approximately 50% of building permit fees. Since the rental inspection program was initiated by the new administration, the income from rental inspections was not included in the 2024 budget, and a forecast for 2025 has been included in this budget based 2024 actuals and the projected inspections for FY2025.

THE LIQUID FUELS (LF) TAX

The Liquid Fuels Tax is another key source of revenue for Chester Heights. While it is not a direct tax on residents, the borough receives funds from the state based on state road mileage within the borough and population. These funds are earmarked specifically for the maintenance and repair of public roads and bridges within the borough, supporting vital services such as road paving, snow removal, and traffic signal maintenance. Liquid fuels budget is included in appendix A while additional detail on expenditures can be found in expenditure summary section under roads. LF allocations have increased at a rate of 4% per year with some years at 1% and others at 5%. The liquid Fuels Allocation has not been provided as of the date of this budget we used FY2024 amount for forecasting purposes. See Appendix A for a full line item LF Budget for FY2025

GRANTS

The borough has secured several grants to be realized in FY2025, mostly on a reimbursement basis, meaning expenses must be incurred before funds are accessed. Our revenue budget includes \$3,143,187 in grant funding, detailed as follows:

Delco Mini Park Plan Grant: \$25,000 (Awarded - Reimbursable) half or \$25,000 has already been received.

LCWF - Powell: \$1,870,000 (Awarded - Reimbursable)

ARPA Small Sewer Grant \$413,000 (Awarded - Reimbursable)

LSA - Powell: \$260,000 (Awarded - Reimbursable)

DELCO Greenways - Powell: \$500,000 (Awarded - Reimbursable)

LSA – CHB PARK TRAIL: \$43,187 (Awarded- Reimbursable)

MAP Grant (Comprehensive Plan): \$32,100 (Submitted - Pending Award - Reimbursable)

EXPENSES:

Explanation of Changes:

Personnel Merit & COLA Increases

Personnel costs makes up 5.3% of the FY2025 General Fund Budget.

To recognize the increased responsibilities and ensure the financial well-being of our staff, the following compensation adjustments are proposed and included in the budget for Fiscal Year 2025:

Merit-Based Increases:

Administrative Assistant: A 2% merit increase is recommended to acknowledge the assumption of additional duties, including accounts payable and receivable management, Right-to-Know (RTK) research assignments, and office maintenance tasks.

Borough Secretary: A 1% merit increase is proposed in recognition of consistent performance and valuable contributions to the organization.

Treasurer: An allocation of 84 additional work hours is proposed for the first quarter of 2025 to accommodate the increased workload during the reporting and audit season.

Cost of Living Adjustment (COLA):

A 3% COLA is proposed for the three-person office staff, Roadmaster, Emergency Management Coordinator, and Fire Marshal. This adjustment aims to address inflationary pressures and maintain the financial stability of our employees.

Justification for COLA:

The Social Security Administration (SSA) has announced a 2.5% COLA for 2025, reflecting current inflation rates. However, projections for Fiscal Year 2025 estimate inflation rates between 2.2% and 2.3%. To account for potential variability in essential expenses such as healthcare, transportation, and housing, a slightly higher COLA of 3% is proposed. This adjustment is intended to preserve employees' purchasing power, boost morale, and protect against wage erosion over time.

Analysis of Personnel Expense Projections for FY2025

The proposed merit and Cost of Living Adjustment (COLA) increases are estimated to add \$10,064 to personnel expenses compared to a budget without these adjustments. As of October 31, FY2024, expenses in related categories total \$157,659.74, projecting a year-end total personnel expenditure of \$189,191.69 for FY2024. Therefore, projected personnel costs for FY2025 are expected to be only \$2,097 higher than FY2024, even with the 3% COLA and merit

increases for our employees.

COLA= 3%		3%	4%	5%			
Rollup.	Description	Treasurer	Secretary	Admin Assistant	Road Master/EVC	Fire Marshal	Total
2024 Rate	2024 Rate	\$ 33.35	\$ 60,000.00	\$ 20.00	\$ 17,000.00	\$ 9,000.00	\$ 86,053.35
2024 Rate	Type of Rate	Hourly	Salary	Hourly	Salary	Salary	\$ -
2024 Rate	Number of Hours	21 Hours per week Part time Plus 7 Full-Time		27 hours per week part time	AS needed on call	As needed on Call	\$ -
2025 BU with 3% COLA	413.15 Roadmaster EMC Salary				\$ 17,510.00		\$ 17,510.00
2025 BU with 3% COLA	413.05 Fire Marshall Salary					\$ 9,270.00	\$ 9,270.00
2025 BU with 3% COLA	405.05 Treasurer Assist Sec	\$ 40,945.80					\$ 40,945.80
2025 BU with 3% COLA	405.12 Secretary Assist Treas		\$ 62,400.00				\$ 62,400.00
2025 BU with 3% COLA	405.14 Pt Tm Adm Asst			\$ 29,484.00			\$ 29,484.00
2025 BU with 3% COLA	405.196 Medical Reimburs	0	0	0	0		\$ -
2025 BU with 3% COLA	481.00 Payroll Tax Expense	\$ 3,132.35	\$ 4,773.60	\$ 2,255.53	\$ 1,339.52	\$ 259.56	\$ 11,760.55
2025 BU with 3% COLA	481.30 Unemploy Tax Employer	\$ 1,146.48	\$ 1,747.20	\$ 825.55	\$ 490.28	\$ 709.16	\$ 4,918.67
2025 BU with 3% COLA	483.00 Employee Paid Benefits	0	0	0	0	0	\$ -
2025 BU with 3% COLA	487.00 Health Insurance Benefit	4500	6000	4500	0	0	\$ 15,000.00
		\$ 49,724.63	\$ 74,920.80	\$ 37,065.08	\$ 1,829.80	\$ 968.72	\$ 191,289.02

Professional Service Expenses:

Professional Serviced make up 2.8% of the FY2025 general fund budget. There have been changes in our service providers noted below from 2024 to 2025.

Legal Services:

Mr. Jerry Montella, a long-time borough solicitor, resigned in December 2023. His hourly rate was \$145 in 2023, and the 2024 budget initially projected his rate at \$195 per hour for an estimated 230 hours of service. However, our new solicitor's rate for FY2024 was set at \$190 per hour. With a new solicitor and an entirely new council, an increased need for legal counsel led to a total of 398 hours in legal services for FY2024.

For FY2025, the solicitor's hourly rate will rise to \$195. We anticipate needing at least 5 hours of legal service per week, resulting in a projected budget of \$50,700 for FY2025.

Engineering:

In January 2024, the borough council engaged a new engineering firm, providing greater access to a larger team of engineers to support borough projects. This expanded capacity allowed us to address previously unfinished projects, with our new engineers offering valuable guidance on the Walnut Hill Utility Oversight Agreement, which had been delayed due to previous conflicts of interest. Additionally, we now have a better understanding of the Department of Environmental Protection (DEP) issues concerning the connection between Stoney Bank and WHU.

Total engineering fees for 2024 exceeded those paid in 2023 by approximately \$15,000 and surpassed the FY2024 budget by \$9,000. This increase was due to outstanding invoices from our previous firm for 2023 services that were not billed by the fiscal year-end. For FY2025, we

estimate engineering costs at \$50,900, which includes \$12,000 for the road program plus an average of 4.83 hours per week for our lead engineer.

Each infrastructure project requires specific engineering oversight, with costs varying based on project scope. Key projects for FY2025 include Powell Property Access, sewer installation along Smithbridge Road, and MS4 projects yet to be identified. Please note that this line item (408.35 Engineering Fees) excludes engineering fees billed directly to applicants who require borough engineering services as part of their plan submissions.



Powell Property Acquisition:

Transactions associated with the Powell Acquisition have been documented as follows in the various accounts in the budget:

R/E	Description	Amount	Account
Income	Grant Funding (Estimated in June 2025)	\$1,870,000.00	361.05 Msc. Grants
	Reserve Funding set aside for purchase of C. Powell Pa	\$301,000.00	389 Carry forwart From Reserves.
Expense	Borough Comitment for the Purchase \$301000	(\$301,000.00)	460.461 Open Space
Expense	Loan Payment - Principle	(\$1,870,000.00)	406.39 Bank Charge/460.461 Open Space
Expense	Interest for Powell Park Loan. Minimum 6 mos at \$10,592.90per month at the updated rate of 6.8%	(\$63,557.40)	406.39 Bank Charge
		(\$63,557.40)	

In the FY2025 budget, there are several changes related to the acquisition of the Powell Property, which will be designated as Calvin Powell Park. This acquisition will involve additional expenditures for the borough.

First, we will utilize our reserved Open Space funds of \$301,000, which have been carried forward from previous years. Additionally, we anticipate repaying a bridge loan of \$1.87 million. This loan is necessary because our primary funding source for the acquisition, the Land and Water Conservation Fund (LWCF) grant through the Department of Conservation and Natural Resources (DCNR), is a reimbursable grant. This means we need to cover the closing costs upfront.

The loan repayment has been allocated across two accounts in the GF budget:

460.461 Open Space – This account will cover the loan principal, which will be repaid once the grant funds are received.

406.39 Bank Charge – This account includes the interest payments, estimated at a rate of 6.9%%, or approximately \$10,592.90 per month, with a minimum of three months' interest required. A total of 6 months of interest budgeted to make sure the funding is accounted for.

To qualify for LWCF grant reimbursement, the borough must place a sign at the park entrance acknowledging the funding source. We have budgeted \$5,000 for this sign, based on historical costs for similar signage at Disalvo Park.

Additionally, the new park will require the installation of an access road and a parking lot. This project will be evaluated by our borough engineer and put out for bid, as we expect the cost to meet the bidding requirement threshold of \$23,200.

The cost for the road installation can be covered from the infrastructure reserve account, which currently has an unassigned balance of \$246,800. To make this adjustment, the line-item budget in Appendix A would require the following changes:

Increase Revenue Account 389.00 (Carry Forward from Infrastructure Reserves) by total cost in this case the estimated \$23,200.

Increase Expense Account 409.05 (Boro Land & Park Expense) by the same amount.

These adjustments would result in a net \$0 change to the overall general fund budget.



Park Maintenance Costs:

Park Maintenance Budget Overview for FY2025

The FY2025 budget allocates \$37,017 to account 409.05 for the maintenance of existing parks. This figure is based on detailed quotes from our landscaping service and includes \$6,500 earmarked for the removal of hazardous trees along the trail in CHB Community Park.

Additionally, we anticipate maintenance expenses of approximately \$15,000 for C. Powell Park, which are incorporated into the total for account 409.05. Upon acquisition of this property, it is recommended that the Infrastructure Committee assess the necessary maintenance requirements and obtain quotes from our service providers.

An extra \$15,000 has been budgeted in account 409.09 for the upkeep of the CHB Park Walking Trail. Since its inception, this trail has experienced erosion issues, necessitating provisions for potential repairs throughout FY2025 to ensure its usability.

To mitigate ongoing erosion problems and enhance accessibility, it is advisable for the Council to consider applying for grants aimed at paving the trail. Such improvements would not only reduce future maintenance needs but also make the trail more compliant with the Americans with Disabilities Act (ADA).

SUMMARY OF PARK MAINTENANCE Included:

Description	Fund	Account	Amount
Park Dangerous =Trees	GF	409.05 Boro Land & Park Expense	\$ 6,500.00
CHB Park lawn	GF	409.05 Boro Land & Park Expense	\$ 3,150.00
Disalvo Park Lawn (Corner Lot)	GF	409.05 Boro Land & Park Expense	\$ 780.00
Lenni park Lawn	GF	409.05 Boro Land & Park Expense	\$ 705.00
Disalvo Park Lawn (Open Field)	GF	409.05 Boro Land & Park Expense	\$ 1,500.00
Palyground Mulch	GF	409.05 Boro Land & Park Expense	\$ 3,150.00
Disalvo Mulch	GF	409.05 Boro Land & Park Expense	\$ 1,030.00
fertilizing (CHB Park)	GF	409.05 Boro Land & Park Expense	\$ 400.00
fertilizing (CHB Park)	GF	409.05 Boro Land & Park Expense	\$ 400.00
fertilizing (CHB Park)	GF	409.05 Boro Land & Park Expense	\$ 400.00
CHB Playground Hillside trimming	GF	409.05 Boro Land & Park Expense	\$ 399.00
C. Powell Park - Path Mowing	GF	409.05 Boro Land & Park Expense	\$ 15,000.00
Areation	GF	409.05 Boro Land & Park Expense	\$ 1,550.00
Annual Planting	GF	409.05 Boro Land & Park Expense	\$ 1,653.00
			\$ 37,017.00

Summary of Additional Park-Related Budget Items for FY2025 totaling \$12,700.

Account 409.06 – Borough Sign: Allocated \$5,000 for the installation of a sign at Calvin Powell Park, a requirement to secure grant funding from the Department of Conservation and Natural Resources (DCNR) and the Land and Water Conservation Fund (LWCF).

Account 409.06 – Community Park Playground Equipment: No new equipment purchases are budgeted for FY2025. It is advisable to consider allocating funds in the capital budget for equipment replacement over the next decade.

Account 409.08 – Community Park Utilities: Allocated \$300 for utilities, based on actual expenditures from FY2024.

Account 409.10 – Park Trash Removal: Allocated \$500 for trash removal services, reflecting actual costs incurred in FY2024.

Account 409.12 – DiSalvo Park Seasonal Decorations: Set aside \$500 for holiday decorations at DiSalvo Park.

Account 409.13 – Darlington Creek Plan: No funds allocated for FY2025, as the plan was completed in 2023.

Account 409.17 – Porta Potty: Allocated \$1,400 to continue providing portable restroom facilities, in line with FY2024 actual expenses.

Veterans' Recognition: Allocated \$5,000 to initiate a Veterans' Memorial or Hometown Heroes Program, honoring local veterans and service members.

Stray Dog Management Plan

The FY2025 General Fund budget includes a line item of \$18,323 to address stray dog management within the Borough. This allocation reflects the Borough's commitment to ensuring a humane and effective solution to an important community concern.

The Public Safety Committee Chair, Tim Hudak, representing resident feedback, emphasized the need for a comprehensive approach that prioritizes humane treatment while minimizing administrative strain on Borough staff. By contracting with Brandywine SPCA, the Borough can provide a reliable and compassionate solution for managing stray animals without overburdening already stretched municipal resources.

While the Mayor raised concerns about public perception—specifically, the potential for the Borough to be unfairly labeled as one that euthanizes dogs—this budget decision was not driven by optics. Instead, it was shaped by sound fiscal reasoning and community input. Mr. Hudak noted that residents overwhelmingly supported a proactive, comprehensive plan to address potential stray dog issues. This approach aligns with the Borough's broader goals of efficiency, responsibility, and responsiveness to resident needs.

The decision to allocate these funds reflects a balanced approach: addressing a practical community issue in a fiscally responsible manner while respecting the values of the Borough's residents.

Options Considered

Two options were evaluated for stray dog management:

Brandywine Veterinary Hospital (BVH):

Costs:

Month-to-month fee schedule costing approximately \$4,060 annually (based on 11 animals per year).

If no animals require assistance, the cost remains at \$1,728 annually.

Trade-off:

The Borough would be responsible for finding homes for the animals, adding responsibilities to Borough staff. This could result in animals remaining unhoused and potentially euthanized.

Brandywine SPCA:

Costs:

Annual contract costing \$18,323 (based on 11 animals per year).

If no animals require assistance, the contract cost decreases to \$14,451 annually.

Benefit:

The SPCA assumes full responsibility for housing and rehoming animals, reducing the burden on Borough staff and ensuring humane treatment for all animals.

After extensive discussions with residents and careful consideration of both financial and logistical implications, Mr. Hudak recommended the Brandywine SPCA option. This choice aligns with the Borough's values and those of its residents, ensuring a comprehensive and humane approach to stray dog management. As such, the SPCA option has been included in the FY2025 General Fund Budget.

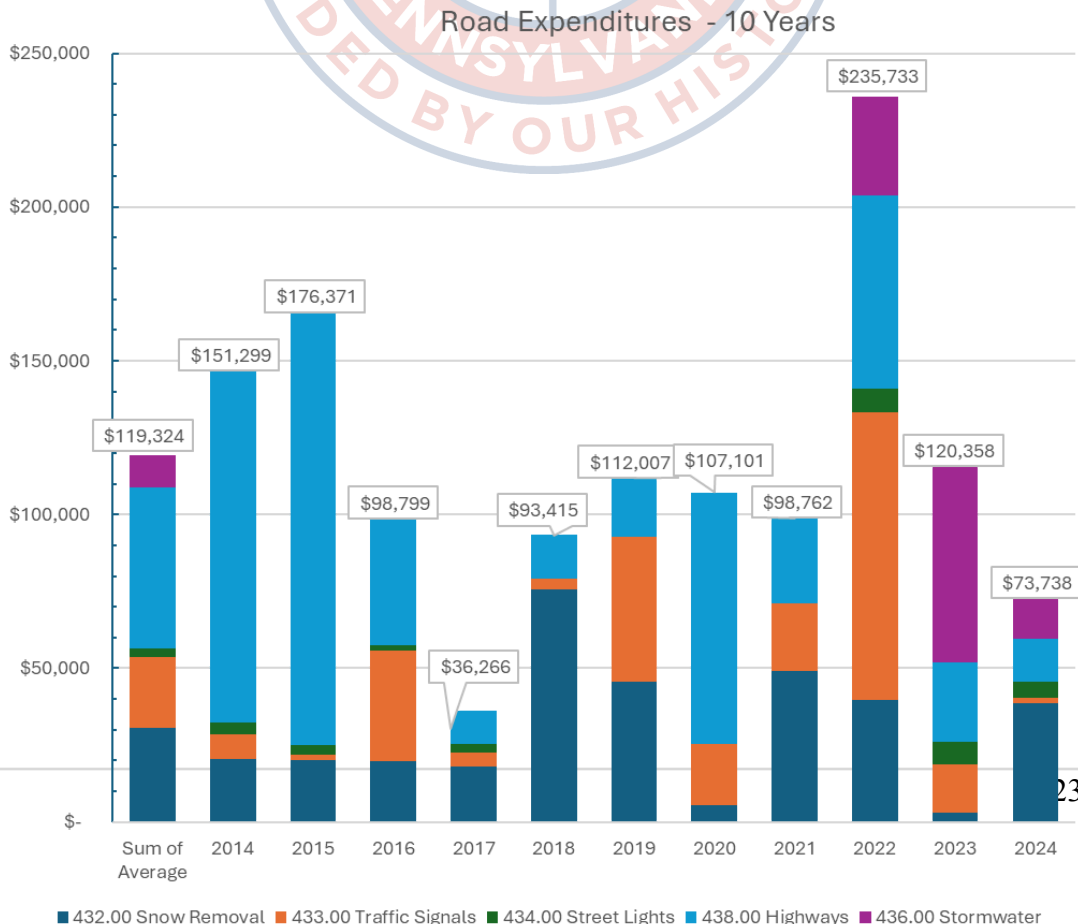


Roads Budget:

The borough is responsible for maintenance on borough roads and all subsurface drainage on PennDOT roads. This year we are budgeting \$99.7K on for road projects across our liquid fuels and general fund. The details are in the table below. For your information we are including a chart showing road expenditures over the last 10 years. We budgeted additional funding for our engineer (\$12K) to develop a long-range road program for the borough to assist us in setting aside funding for future improvements that may be needed over the next 10-15 years.

Roads Budget Review				
Account	Budget FUN	Description	Amount	Detail
432.00 Snow Removal	Liquid Fuels	Show removal	\$ 45,000.00	Estimated Annual Snow removal Contract
438.00 Maint & Repair Roads	Liquid Fuels	Stop Bars	\$ 1,500.00	Paint Stop Bars on Borough Roads (\$100 each times 15)
438.05 Maintenance of Bor Roads	General Fund	Storm Drains	\$ 800.00	Clean out storm drains after heavy storms (\$400/day 2 times a year)
438.05 Maintenance of Bor Roads	General Fund	Storm Drains	\$ 900.00	Bi Monthly cleaning of Storm Drains \$150 times 6
438.05 Street Signs	Liquid Fuels	Signs	\$ 3,000.00	10 signs to be replaced as needed at a cost of approx \$300 per sign
438.05 Street signs	Liquid Fuels	Speed Monitor	\$ 3,500.00	Solar Powered Monitor 1 @\$3500
438.05 Street signs	Liquid Fuels	Speed Monitor	\$ 1,000.00	Pole mount for Speed Sign
433.00 Traffic Signal Maint	Liquid Fuels	Traffic Signal	\$ 7,000.00	UPS at VB & Rt1
438.00 Maint & Repair Roads - Other	Liquid Fuels	Road Program F	\$ 25,000.00	Summit Road Repaving- Sh/B in FY24LF Budget- Carry Forward to FY25
				Estimated cost for the full evaluation of all borough roads and the preparation of a Road Program
408.36 Engineers Fees	General Fund	Road Program F	\$ 12,000.00	
			\$ 99,700.00	

ROADS	
Row Labels	Sum of Amount
General Fund	\$13,700.00
Liquid Fuels	\$86,000.00
Grand Total	\$99,700.00



Borough Road Information:



Different entities have jurisdiction over roads within the Borough of Chester Heights. The Borough, PennDot, HOA's, or complex owners all work together to address environmental needs. Here is a list of our roads and contact information if you have condition concerns:

PENNSYLVANIA STATE ROADS

- Baltimore Pike
- Birney Highway
- Bodley Road
- Darlington Road
- Ivy Mill Road
- Lenni Road
- Llewellyn Road
- Smithbridge Road
- Stoney Bank Road
- Valleybrook Road
- Wawa Road

For additional State Road information check out <http://www.penndot.gov/Winter>

CHESTER HEIGHTS BOROUGH ROADS

- Bonnie Lane
- Heather Lane
- Highland Drive
- Ivy Lane
- Logtown Road
- Mattson Road
- Miller Way
- Octoraro Terrace
- Rolling Heights Lane
- Summit Lane
- Thistle Lane
- Walnut Hill Blvd.
- Willits Way
- Wilson Circle

Office Phone: (610)459-3400, email: roadmaster@chesterheights.org or on Facebook [@ChesterHeights](https://www.facebook.com/ChesterHeights)

PRIVATE AND NEIGHBORHOOD ROADS

- Arbor Way
- Ashley Court
- Bayberry Court
- Bishop Drive
- Brandywine Circle
- Brandywine Drive
- Coventry Lane
- Danbury Court
- Danbury Lane
- Deerfield Court
- Feather Hill Lane
- Indian Springs Drive
- Kingswood Court
- Nottingham Court
- Radford Court
- Red Roof Drive
- Stanton Court
- Station Road
- Stovehaven Circle

Darlington Woods

- Community Manager - Kim Mullica
- PENCO Management Inc.
- Phone: 610-459-0510
- Fax: 610-558-3399
- Email: kmullica@pencomanagement.com
- Website: www.pencomanagement.com

Village of Valleybrook

- HOA - Phone (610)459-4857
- Email: vbinfo@gmail.com

Madison

- Community Director- Jeannie Phillips
- Email: jphillips@magjp.com
- Phone (610) 358-1818
- Facebook [@MadisonGlenMills](https://www.facebook.com/MadisonGlenMills)



Chester Heights Borough General Fund
DRAFT FINAL BUDGET FY2025

R/E	Column1	Column3	Category	Summary	Account	2022	2023	2024 Actual	2024 Budget	2024 Variance	fund balance?	2025 BUDGET	Average of the last 10 years	NOTES/Action/Question
Income			Real Property Taxes	Real Property Taxes	301.10 Current Real Est Tax	\$ 102,156.05	\$ 100,084.61	\$ 94,939.69	\$ 98,037.94	(3,098.25)		102,656.26	104,329.31	See assessment Tab
Income			Real Property Taxes	Real Property Taxes	301.20 Prior Real Est Tax	\$ -	\$ -	\$ -	\$ -	0.00		0.00	251.57	This has been \$0 for the last 10 years using the same number for consistency and not expect FY24 Taxes to flow in in 2025.
Income			Real Property Taxes	Real Property Taxes	301.30 Interim Real Estate Tax	\$ -	\$ -	\$ 5,964.75	\$ 1,000.00	1,000.00		2,334.89	2,334.89	Tax collected when a property sells mid year or an addition is built increasing the assessed value
Income			Real Property Taxes	Real Property Taxes	301.40 Delinquent Taxes	\$ 3,101.65	\$ 4,342.91	\$ 1,709.23	\$ 2,900.00	(1,190.77)		2,796.39	2,796.39	Back Taxes - Hoping everyone pays on time.
Income			Real Property Taxes	Real Property Taxes	301.75 School Remit Tax	\$ -	\$ -	\$ -	\$ -	0.00		0.00	430.41	Waiting for a definition of the account prior to budgeting
Income			Real Property Taxes	Real Property Taxes	301 Real Property Taxes - Other	\$ -	\$ -	\$ -	\$ -	0.00			217.52	Waiting for a definition of the account prior to budgeting
Income			310 Enabling Taxes	310.10 Real Estate Transfer Tax	310.10 Real Estate Transfer Tax	\$ 135,963.91	\$ 135,325.01	\$ 539,641.61	\$ 125,000.00	414,641.61	Fund balance	48,750.00	237,213.60	0.05% paid at time of purchase, see calculation tab HERE
Income			BPT	Real Property Taxes	310.30 Business Privilege Tax	\$ -	\$ 7,976.15	\$ 5,826.20	\$ 8,000.00	(2,173.80)		0.00	1,254.76	Repealed - illegal
Income			LST	310.50 Local Service Tax	310.50 Local Service Tax	\$ 92,384.85	\$ 97,363.88	\$ 79,356.04	\$ 85,000.00	(5,643.96)		75,010.84	75,010.84	Paid by Workers who work in the borough but do not live here - \$52 per year per person - Berkheimer collects it -25% must be used for Emergency Services other uses include roads (see LST TAB FOR detail)
Income			Building Permits and Fees	Building Permits and Fees	320.10 Subdivision/ Zoning Fees	500.00	2,350.00	500.00	\$ 2,300.00	(1,800.00)		500.00	486.36	BU2024 was based on 2023 actuals which are the highest actuals in a 10 year period. The average amount for the last 10 years is \$486.36. WE do not anticipate many subdivisions in 2025 and will use the lowest amount received in a year greater than \$0 or \$500.00
Income			Building Permits and Fees	Building Permits and Fees	320.15 Land Development Fees	4,426.00	1,185.00	1,150.00	\$ 1,500.00	(350.00)		1,500.00	4,289.44	AVE land development fees for the last 10 year = \$4056.99, Assuming some land development interest in the borough in 2025 using Average of last 10 years for BU2025
Income			Building Permits and Fees	Building Permits and Fees	320.21 Land Disturb App Fee	0.00	7,600.00	1,650.00	\$ 3,500.00	(1,850.00)		3,500.00	840.91	BU2025 = Average of the last 10 years or \$1062.50.
Income			Building Permits and Fees	Building Permits and Fees	320.30 Misc. Permits	200.00	0.00	0.00	\$ -	0.00		0.00	18.18	The category of Misc Permits is undefined as such it would be imprudent to budget this as a revenue source. So the BU2025 shall remain \$0.00
Income			Business Lic and Permits	Franchise Fees	321.80 Comcast Franchise Fee	36,697.92	36,046.55	24,923.92	\$ 36,000.00	(11,076.08)		36,000.00	35,840.18	Where are we with the contract do we have an amount? Kyle updated Council last night, Caitlyn is reviewing their requests. - BU2025 using historical amount of \$36K
Income			Business Lic and Permits	Franchise Fees	321.83 Verizon Franchise TV	33,292.87	33,714.09	24,969.15	\$ 33,000.00	(8,030.85)		33,000.00	33,879.71	? Ask Sue Timmins - have we received any correspondence? When do we expect to know next years amount? Do we need to negotiate a contract? .BU2025 using historical amount of 33K
Income			Business Lic and Permits	Franchise Fees	321.84 T-Mobile	0.00	0.00	0.00	\$ -	0.00		0.00	2,316.89	? Ask Sue Timmins - have we received any correspondence? When do we expect to know next years amount? Do we need to negotiate a contract? We don't have a Tmobile Account, we use Verizon for our cell phones
Income			Business Lic and Permits	Building Permits and Fees	322.80 Road Opening Permit	1,500.00	1,000.00	375.00	\$ 1,000.00	(625.00)		500.00	352.27	
Income			Fines and Forfeits	Building Permits and Fees	330.05 Vehicle, Share Police	814.94	0.00	150.00	\$ 800.00	(650.00)		150.00	653.34	
Income			Fines and Forfeits	Building Permits and Fees	330.10 Court Fines	994.20	280.80	1,854.52	\$ 1,000.00	854.52		250.00	1,096.52	
Income			Insurance Refund	Building Permits and Fees	333.33 Traf Light Insurance	0.00	0.00	0.00	\$ -	0.00		0.00	2,992.55	*BU2025 No insurance Payment Expected in 2024
Income			Interest Earnings	OTHER	341.19 Capital Fund	0.00	8,383.69	10,458.07	\$ 10,000.00	458.07		8,200.00	1,712.89	
Income			Interest Earnings	Building Permits and Fees	341.18 Delco Green Grant	0.38	60.69	41.73	\$ 60.00	(18.27)		60.00	9.35	
Income			Interest Earnings	Building Permits and Fees	341.01 BMTC ACHPurcha	0.00	0.00	0.00	\$ -	0.00		0.00	-0.00	
Income			Interest Earnings	Building Permits and Fees	341.05 BMTC Money Manager	0.00	0.00	0.00	\$ -	0.00		0.00	4.26	
Income			Interest Earnings	Building Permits and Fees	341.06 Open Space Fund	187.42	5,300.15	10,231.96	\$ 7,500.00	2,731.96		2,500.00	1,505.50	Currently \$310,905.48 Funds going to be used in 2025? \$12,436.20 interest calculated if funds not used
Income			Interest Earnings	Building Permits and Fees	341.10 PLIGT Gen Fund	1,752.01	6,458.88	6,862.72	\$ 3,500.00	3,362.72		0.00	5,396.20	Account Closed July 2023
Income			Interest Earnings	Building Permits and Fees	341.33 PLGIT/PRIME	12,124.80	24,553.46	11,042.94	\$ 15,000.00	(3,957.06)		0.00	4,351.77	Account Closed July 2023
Income			Interest Earnings	Building Permits and Fees	341.11 Santander Money Manager	31.45	61.18	0.00	\$ -	0.00		0.00	20.29	
Income			Interest Earnings	Building Permits and Fees	341.12 PLGIT Reserve Class	0.00	0.00	14.78	\$ -	14.78		0.00	3.21	
Income			Interest Earnings	Building Permits and Fees	341.13 Santander General Fund	205.97	1,850.39	1,127.64	\$ 1,560.00	(432.36)			429.24	

Chester Heights Borough General Fund
DRAFT FINAL BUDGET FY2025

R/E	Column1	Column3	Category	Summary	Account	2022	2023	2024 Actual	2024 Budget	2024 Variance	fund balance?	2025 BUDGET	Average of the last 10 years	NOTES/Action/Question
Income			Interest Earnings	Building Permits and Fees	341.14 Santander Infrastruct	999.41	6,292.53	4,720.85	\$ 7,000.00	(2,279.15)			1,111.31	
Income			Interest Earnings	Building Permits and Fees	341.15 PLGIT PLUS_Part of G.F.	0.00	0.00	0.00	\$ -	0.00			0.02	
Income			Interest Earnings	Building Permits and Fees	341.16 PLGIT Escrow Land Dev	0.00	0.00	0.00	\$ -	0.00			0.06	
Income			Interest Earnings	Building Permits and Fees	341.18 PLGIT Local Service Tax			4,814.34	\$ -	4,814.34		5,600.00	4,814.34	LST Account \$140,000. at 4% = \$5,600.00
Income			Interest Earnings	Building Permits and Fees	341.22 Citadel Infrastructure			410.07	\$ -	410.07		14,724.12	410.07	\$376,576*3.910%
Income			Interest Earnings	Building Permits and Fees	341.20 Citadel Money Market			776.27	\$ -	776.27		12,465.90	776.27	\$318,821*3.910%
Income			Interest Earnings	Building Permits and Fees	341.29 Malvern Money Market	125.08	1,456.95	1,604.38	\$ 125.00	1,479.38		2,672.00	298.82	\$668.00 per quarter = \$2672.00
Income			Interest Earnings	Building Permits and Fees	341.30 Malvern/Iron Work CD	0.00	0.00	0.00	\$ -	0.00			374.82	
Income			Interest Earnings	Building Permits and Fees	341.75 Wawa Credit Union	0.00	0.00	0.00	\$ -	0.00			479.36	
Income			Interest Earnings	Building Permits and Fees	345.105 INTEREST INCOME	-9.21	4.81	0.00	\$ -	0.00			19.52	
Income			Interest Earnings	Building Permits and Fees	341 Interest Earnings - Other	0.11	40.79	0.00	\$ -	0.00			3.72	
Income			Hydrants	Building Permits and Fees	342.05 Fire Hydrant Rental	11,253.20	9,655.80	8,893.50	\$ 9,000.00	(106.50)		9,000.00	8,094.95	What is the amount we bill in a year? Based on total amount Received in 2024 - we will need to collect the same amount in 2025
Income			Miscellaneous	Building Permits and Fees	342.00 Rents and Royalties - Other	0.00	72.60	0.00	\$ -	0.00		0.00	59.40	
Income			Miscellaneous	Building Permits and Fees	351.07 Culture-Recreat 911 Trip	2,071.00	0.00	0.00	\$ -	0.00		0.00	188.27	
Income			Operating Grants	GRANTS	354.15 Recycling Act 101	2,504.75	2,182.53	3,500.65	\$ 2,100.00	1,400.65		3,487.54	2,146.88	Based on 5 year average for FY25
Income			Operating Grants	GRANTS	355.00 Liquid Fuels Fund	0.00	0.00	0.00	\$ -	0.00			229.75	
Income			Operating Grants	GRANTS	355.01 Public Utility Realty Ta	352.76	296.56	325.77	\$ 350.00	(24.23)			389.01	
Income			Pass Through	Building Permits and Fees	355.99 Rev State Fire Co	23,163.65	26,485.75	25,990.29	\$ 26,400.00	(409.71)		23,244.69	21,590.74	*Passthrough paid on account 411.15 to fire Co Relief . BU2025=Average of the 7 top receipts over the last 10 years. Actual amount determined by the state before payment is received.
Income			Count Fees	Building Permits and Fees	355.08 Alcoholic Bev Lic & Tax	0.00	200.00	200.00	\$ 200.00	0.00		200.00	181.82	
Income			Miscellaneous	Building Permits and Fees	361.65 Tax Certs Revenues	3,519.09	80.00	0.00	\$ -	0.00			327.19	
Income			Grants	GRANTS	361.05 Misc. Grants	25,000.00	0.00	0.00	\$ 25,000.00	(25,000.00)		3,143,287.00	28,754.50	See Grants TAB
Income			Grants	GRANTS	361.15County Aid	0.00	734.00	0.00	\$ 600.00	(600.00)		743.00	336.91	BU2025 Amount based on prior year payments
Income			Pass Through	Building Permits and Fees	361.32 Engineer Reimburse	31,757.40	25,515.00	20,151.40	\$ -	20,151.40		29,438.17	32,958.62	Due to the high variability of this pass through revenue which is paid out on account408.31 this should have a net \$0 impact on borough actual income.
Income			Pass Through	Building Permits and Fees	361.33 Solicitor Reimburse	11,588.10	3,877.50	9,557.00	\$ -	9,557.00			7,113.09	Due to the high variability of this pass through revenue which is paid out on account (See Solicitpr reimburse expense) this should have a net \$0 impact on borough actual income.
Income			Zoning Fees	Building Permits and Fees	361.35 Zoning Hearing	1,000.00	0.00	0.00	\$ 200.00	(200.00)			181.82	
Income			Miscellaneous	Building Permits and Fees	361.00 General Government - Other	0.00	0.00	0.00	\$ -	0.00			1.36	
Income			Building Permits and Fees	Building Permits and Fees	362.05 Fire Safety Temp Tent	1,650.00	400.00	0.00	\$ 600.00	(600.00)			506.00	
Income			Building Permits and Fees	Building Permits and Fees	362.10 Bldg Permits	63,090.00	259,010.25	145,346.00	\$ 45,000.00	100,346.00		45,000.00	116,060.00	Estimate - 50% of average
Income			Building Permits and Fees	Building Permits and Fees	362.21 Fire Safety Inspections	0.00	0.00	48,930.00	\$ 2,000.00	46,930.00		19,325.00	8,608.49	See TAB
Income			Building Permits and Fees	Building Permits and Fees	362.35 Bldg Inspector Reimburs	0.00	1,237.50	0.00	\$ -	0.00			244.77	
Income			Building Permits and Fees	Building Permits and Fees	362.45 U & O Inspections	4,330.00	5,070.00	3,000.00	\$ 5,000.00	(2,000.00)		3,300.00	4,733.18	average
Income			Building Permits and Fees	Building Permits and Fees	362.16 Zoning Permits	0.00	0.00	800.00	\$ -	800.00			88.64	
Income			Building Permits and Fees	Building Permits and Fees	362.19 Electrical Permits	0.00	0.00	0.00	\$ -	0.00			763.18	
Income			Building Permits and Fees	Building Permits and Fees	362.20 SEO Permits	4,805.00	400.00	0.00	\$ -	0.00			3,712.48	
Income			Building Permits and Fees	Building Permits and Fees	362.25 Engineering Fees	2,000.00	0.00	-5,242.00	\$ 2,500.00	(7,742.00)			930.73	
Income			Inter Municipal Payments	Building Permits and Fees	362.30 Shared Exp TraffStoneyBk	0.00	805.00	0.00	\$ 500.00	(500.00)			799.23	
Income			Inter Municipal Payments	Building Permits and Fees	362.60 Concord Sewer EUD	0.00	0.00	0.00	\$ -	0.00			25,590.00	
Income			Inter Municipal Payments	Building Permits and Fees	362.00 Public Safety - Other	0.00	0.00	0.00	\$ -	0.00			39.09	

Chester Heights Borough General Fund
DRAFT FINAL BUDGET FY2025

R/E	Column1	Column3	Category	Summary	Account	2022	2023	2024 Actual	2024 Budget	2024 Variance	fund balance?	2025 BUDGET	Average of the last 10 years	NOTES/Action/Question
Income			Building Permits and Fees	Building Permits and Fees	362.34 Fire Marshal Reimburse	140.00	210.00	0.00	\$ -	0.00			275.91	
Income			Grants	OTHER	389.10 Misc Revenue	64,404.83	45,229.27	8,066.45	\$ -	8,066.45			10,700.05	
Income			Grants	Grants	389.05 Sunoco Logistics	0.00	0.00	0.00	\$ -	0.00			318.18	
Income			Carryforward	From Fund Balance	389.00 Prior Year Carryover - Other (B	0.00	0.00	0.00	\$ 171,669.06	(171,669.06)	Fund balance	562,439.00	3,095.28	See TAB
Income			Miscellaneous	Grants	392.05 ARPA Reimburse	0.00	0.00	0.00	\$ 43,187.00	(43,187.00)		0.00	3.64	ARPA SLRF eimburse for Storm Drain at Madison
Income			Miscellaneous	Real Property Taxes	392.00 Interfund Opert Transfer - Other	394.92	0.00	0.00	\$ -	0.00			35.90	
TOTAL INCOME						680,474.51	863,194.28	1,104,634.92	778,089.00	322,581.17		4,192,634.80	792,446.08	
Expense			210.00 Payroll Taxes		210.15 PA UCA	0.00	0.00	0.00	\$ -	0.00			43.90	
Expense			400.00Legislative/ Gov Body	400.00Legislative/ Gov Body	400.05 Council Comp (Gross)	3,750.00	3,750.00	1,750.00	\$ 3,500.00	(1,750.00)	Monthly	3,500.00	3,417.12	
Expense			400.00Legislative/ Gov Body	400.00Legislative/ Gov Body	400.35 Mailings	0.00	0.00	0.00	\$ -	0.00		50.00	50.13	
Expense			400.00Legislative/ Gov Body	400.00Legislative/ Gov Body	Constant Contact	0.00	0.00	0.00	\$ -	0.00	Monthly	672.00	-5.05	
Expense			400.00Legislative/ Gov Body	400.00Legislative/ Gov Body	400.00Legislative/ Gov Body - Other	0.00	0.00	0.00	\$ -	0.00		0.00	22.88	
Expense			401.00 Executive/ Manager	400.00Legislative/ Gov Body	401.05 Mayor's Expenses	0.00	0.00	0.00	\$ 500.00	(500.00)		0.00	4.24	
Expense			401.00 Executive/ Manager	400.00Legislative/ Gov Body	401.10 Mayor's Comp (Gross)	500.00	250.00	0.00	\$ 500.00	(500.00)		500.00	363.64	
Expense			402.00 Auditing Serv/ Bookkeep	402.00 Auditing Serv/ Bookkeep	402.05 Audit	7,800.00	8,000.00	10,200.00	\$ 8,400.00	1,800.00		10,200.00	6,972.73	
Expense			402.00 Auditing Serv/ Bookkeep	402.00 Auditing Serv/ Bookkeep	402.10 Audit Tax Collector	2,950.00	3,000.00	4,560.00	\$ 3,000.00	1,560.00		4,560.00	2,237.27	
Expense			402.00 Auditing Serv/ Bookkeep	402.00 Auditing Serv/ Bookkeep	402.30 Financial Consult	3,395.00	2,213.75	0.00	\$ -	0.00		0.00	748.52	
Expense			402.00 Auditing Serv/ Bookkeep	402.00 Auditing Serv/ Bookkeep	402.35 Fire Co Audit	0.00	0.00	0.00	\$ 9,500.00	(9,500.00)	Fund balance	9,500.00	818.18	
Expense			402.00 Auditing Serv/ Bookkeep	402.00 Auditing Serv/ Bookkeep	402.00 Auditing Serv/ Bookkeep - Othe	0.00	0.00		\$ -	0.00		0.00	1,023.50	
Expense			403.00 Tax Collection	403.00 Tax Collection	403.42 BPT Refund	0.00	0.00	7,400.00	\$ -	7,400.00		0.00	672.73	
Expense			403.00 Tax Collection	403.00 Tax Collection	403.10 Tax Cert Reimburse	3,160.00	0.00	0.00	\$ -	0.00		0.00	287.27	
Expense			403.00 Tax Collection	403.00 Tax Collection	403.20 Tax Collection Refund	887.10	0.00	0.00	\$ -	0.00		0.00	80.65	
Expense			403.00 Tax Collection	403.00 Tax Collection	403.05 Tax Col. Comm (Gross)	9,353.91	11,438.46	11,422.49	\$ 11,500.00	(77.51)	8,800.00	0.00	8,775.95	
Expense			403.00 Tax Collection	403.00 Tax Collection	403.10 Tax Col. Expense	2,238.64	3,557.82	2,568.27	\$ 3,000.00	(431.73)		1,900.00	1,920.79	
Expense			403.00 Tax Collection	403.00 Tax Collection	403.15 Local Service Tax Fire C	0.00	0.00	0.00	\$ -	0.00		0.00	163.00	
Expense			403.00 Tax Collection	403.00 Tax Collection	403.43 Fire Co Portion Tax Clai	3,520.64	2,072.47	0.00	\$ 2,000.00	(2,000.00)		0.00	508.46	
Expense			404.00 Solicitor/ Legal Service	Professional Services	404.05 Borough Solicitor	25,772.50	40,980.25	62,804.50	\$ 38,000.00	24,804.50	30,000.00	50,700.00	24,300.11	@\$195 per hour for 5 hours per week.
Expense			404.00 Solicitor/ Legal Service	Professional Services	404.10 Specialist Solicitor	0.00	7,346.83	0.00	\$ -	0.00			2,779.80	
Expense			Pass Through	Passthrough	404.31 Solicitor Reimburse	3,190.00	3,112.50	12,901.00	\$ 7,000.00	5,901.00			6,775.39	361.33
Expense			404.00 Solicitor/ Legal Service	Professional Services	404.37 Open Records Officer	11,466.00	2,845.00	0.00	\$ -	0.00			2,364.64	
Expense			404.00 Solicitor/ Legal Service	Professional Services	404.38 Workers Comp Claim	2,492.87	0.00	0.00	\$ -	0.00			226.62	
Expense			404.00 Solicitor/ Legal Service	Professional Services	404.00 Solicitor/ Legal Service - Other	0.00	0.00	0.00	\$ -	0.00			28.41	
Expense			405.00 Secretary/Treasurer	Personell	405.16 Secretary Assist Treas				\$ 50,000.00	(50,000.00)			0.00	
Expense			405.00 Secretary/Treasurer	Personell	405.05 Treasurer Assist Sec	59,019.16	58,743.62	44,179.14	\$ 47,424.00	(3,244.86)	Monthly	40,945.80	50,421.77	Includes a 3% COLA adjustment onFY24 rate of \$33.35 per hour making it \$34.35 for 21 hours per week for 52 weeks
Expense			405.00 Secretary/Treasurer	Personell	405.12 Secretary Assist Treas	39,293.48	43,863.44	54,761.82	\$ 54,180.00	581.82	Monthly	62,400.00	24,873.21	includes a 3% COLA Adjusment Annual salary of \$60K *103%
Expense			405.00 Secretary/Treasurer	Personell	405.14 Pt Tm Adm Asst	1,314.00	19,579.00	16,770.00	\$ -	16,770.00	Monthly	29,484.00	3,423.91	Includes a 3% COLA adjustment onFY24 rate and a 2% merit increase of \$20 per hour making it \$21 for 27hours per week for 52 weeks
Expense			405.00 Secretary/Treasurer	Personell	405.196 Medical Reimburs	0.00	0.00	0.00	\$ -	0.00	Monthly		2,181.82	SEE account 487.00 Health Uins Benefit
Expense			406.00 Gov Admin	406.00 Gov Admin	406.03 Constant Contact	540.00	587.00	528.00	\$ 625.00	(97.00)	Monthly	672.00	391.82	
Expense			406.00 Gov Admin	406.00 Gov Admin	406.04 Facebook	0.00	0.00	0.00	\$ -	0.00		0.00	23.25	
Expense			406.00 Gov Admin	406.00 Gov Admin	406.05 Meeting Room Rental	4,500.00	0.00	0.00	\$ -	0.00		0.00	409.09	
Expense			406.00 Gov Admin	406.00 Gov Admin	406.07 Quickbooks Software/Payr	1,271.99	143.00	1,005.94	\$ 1,100.00	(94.06)		1,005.94	220.08	?? Will There be a cost in FY25? - Yess See Schedule

Chester Heights Borough General Fund
DRAFT FINAL BUDGET FY2025

R/E	Column1	Column3	Category	Summary	Account	2022	2023	2024 Actual	2024 Budget	2024 Variance	fund balance?	2025 BUDGET	Average of the last 10 years	NOTES/Action/Question
Expense		406.00 Gov Admin		406.00 Gov Admin	406.10 General Expense			50.60	\$ 3,200.00	(3,149.40)	Monthly	0.00	50.60	
Expense		406.00 Gov Admin		406.00 Gov Admin	301 Llewellyn Tire Removal	0.00	0.00	0.00	\$ -	0.00		0.00	13.73	OLD ACCCOUNT
Expense		406.00 Gov Admin		406.00 Gov Admin	406.10 General Expense - Other	9,664.99	195.35	0.00	\$ -	0.00	Monthly	1,500.00	3,722.35	Advertising cost, Name Plates
Expense		406.00 Gov Admin		406.00 Gov Admin	406.11 CH Storage Rental	3,895.50	0.00	0.00	\$ -	0.00		0.00	2,013.37	
Expense		406.00 Gov Admin		406.00 Gov Admin	406.12 Web Hosting	687.60	1,372.65	1,485.10	\$ 1,500.00	(14.90)	Monthly	2,038.60	682.62	
Expense		406.00 Gov Admin		406.00 Gov Admin	406.13 Office Cleaning	1,760.00	240.00	0.00	\$ -	0.00		0.00	638.27	
Expense		406.00 Gov Admin		406.00 Gov Admin	406.14 Email Monthly Fee	869.19	1,450.08	1,855.17	\$ 1,500.00	355.17	Monthly	1,933.44	379.49	
Expense		406.00 Gov Admin		406.00 Gov Admin	406.15 Telephone	1,588.22	1,370.53	1,312.82	\$ 1,300.00	12.82	Monthly	1,531.44	1,525.45	
Expense		406.00 Gov Admin		406.00 Gov Admin	406.20 Moving Cost	172.66	3,340.76	0.00	\$ -	0.00		0.00	319.40	
Expense		406.00 Gov Admin		406.00 Gov Admin	406.25 IT Network/Computer Supp	1,315.00	4,015.01	1,384.38	\$ 2,000.00	(615.62)	Monthly	8,351.22	909.94	
Expense		406.00 Gov Admin		406.00 Gov Admin	406.27 Computer Software	0.00	7,343.15	1,802.20	\$ 1,300.00	502.20	Monthly	2,985.94	831.40	
Expense		406.00 Gov Admin		406.00 Gov Admin	406.34 Newsletter	1,211.43	1,426.36	1,530.77	\$ 1,300.00	230.77		1,774.71	1,774.71	Caclulate based 10 year average.
Expense		406.00 Gov Admin		406.00 Gov Admin	406.36 Court Reporter	1,862.00	0.00	0.00	\$ 1,200.00	(1,200.00)		800.00	789.43	
Expense		406.00 Gov Admin		Community Events	406.37 Recycling Day	3,299.94	4,862.07	3,542.63	\$ 4,200.00	(657.37)		4,000.00	4,784.03	Average for 10 years = \$4784.03, reduced to \$4000 to reduce projected cost.
Expense		406.00 Gov Admin		406.00 Gov Admin	406.39 Bank Charge	220.66	227.35	984.37	\$ 200.00	784.37		63,557.40	275.76	Interest for Powell Park Loan. Minimum6 mos at \$10,592.90per month at the updated rate of 6.8%
Expense		406.00 Gov Admin		406.00 Gov Admin	406.40 Office Expense	6,497.81	6,503.42	8,206.78	\$ 6,000.00	2,206.78	Monthly	7,871.27	8,794.25	
Expense		406.00 Gov Admin		406.00 Gov Admin	406.42 Membership Renewal	768.00	623.00	403.00	\$ 350.00	53.00		900.00	906.59	
Expense		406.00 Gov Admin		406.00 Gov Admin	406.50 Legal Advertising	9,105.22	7,306.24	2,030.37	\$ 5,200.00	(3,169.63)		4,500.00	4,629.18	Based on 10Y ave.
Expense		406.00 Gov Admin		406.00 Gov Admin	406.60 Tax Refund	2,063.92	2,080.66	713.82	1,200.00	(486.18)			2,225.32	
Expense		406.00 Gov Admin		406.00 Gov Admin	406.61 Education Training	3,921.76	972.25	1,470.00	\$ 1,200.00	(2,530.00)		2,300.00	617.18	
Expense		406.00 Gov Admin		406.00 Gov Admin	406.70 eCodes Annual Fee	2,630.98	6,142.00	1,195.00	\$ 4,000.00	(2,805.00)		2,000.00	1,518.91	
Expense		409.00 Gen Gov Building & Parks		Parks and Buildings	409.05 Boro Land & Park Expense	5,600.96	1,439.87	74.57	\$ -	74.57		37,017.00	10,046.48	Dangerous Tree Removal CHB Park Trail tree Removal as quoted by our provider - Springfield Tree & Lawn Maintenance see quote from scott's Sign for Calvin Powell park required to get the grant funding from DCNR
Expense		409.00 Gen Gov Building & Parks		Parks and Buildings	409.06 Borough Sign	0.00	0.00	215.00	\$ -	215.00		5,000.00	575.45	/LWCF
Expense		409.00 Gen Gov Building & Parks		Parks and Buildings	409.06Com Park Playgr Equipment	0.00	0.00	0.00	\$ -	0.00			6,797.93	No New Equipment Budgeted for FY2025 - Consider Putting funding asside for the capital budget for replacement in10 years.
Expense		409.00 Gen Gov Building & Parks		Parks and Buildings	409.07 Com Prk Playgrd Labor	0.00	0.00	0.00	\$ -	0.00			6,018.23	
Expense		409.00 Gen Gov Building & Parks		Parks and Buildings	409.08 Com Park Utilities	0.00	0.00	0.00	\$ 300.00	(300.00)	Monthly	300.00	6,018.23	utilities Based on 2024 actuals for next year
Expense		409.00 Gen Gov Building & Parks		Parks and Buildings	409.09 Com Park Walk Trail	0.00	16,453.00	66,994.35	\$ 1,000.00	65,994.35		15,000.00	7,586.12	Given that the trail is in need of contious repair budgeting 1/4th of th cost for improvements in 2025.
Expense		409.00 Gen Gov Building & Parks		Parks and Buildings	409.10 Park Trash Removal	417.76	557.68	486.42	\$ 560.00	(73.58)	Monthly	500.00	558.62	Trash removal based on FY24 Actuals
Expense		409.00 Gen Gov Building & Parks		Parks and Buildings	409.12 DiSalvo Prk Seasonal Dec	0.00	0.00	0.00	\$ 600.00	(600.00)		500.00	20.91	Allocate \$500 to decorate disalveo park for the holidays.
Expense		409.00 Gen Gov Building & Parks		Parks and Buildings	409.13 Darlington Creek Plan	9,156.24	0.00	0.00	\$ -	0.00			832.39	Plan was completed in 2023.
Expense		409.00 Gen Gov Building & Parks		Parks and Buildings	409.16 Maintenance	14,484.00	26,502.50	14,056.50	\$ 13,000.00	1,056.50	Monthly		6,240.62	Included in 409.05
Expense		409.00 Gen Gov Building & Parks		Parks and Buildings	409.17 Porta Potty	850.70	1,534.00	1,839.50	\$ 1,400.00	439.50	Monthly	1,400.00	384.02	based on FY24 actuals to continue provifing porta potty for FY2025
Expense		409.00 Gen Gov Building & Parks		Parks and Buildings	409.18 Mini Park Grant			0.00	\$ 50,000.00			Fund balance	0.00	Park Plan.
Expense		409.00 Gen Gov Building & Parks		Parks and Buildings	Update Veteran's Recognition							5,000.00	0.00	Initiation of Veteran's Memorial or Hometown Heroes Program.
Expense		409.00 Gen Gov Building & Parks		Parks and Buildings	409.38 Rent	18,000.00	43,500.00	32,340.00	\$ 43,260.00	(10,920.00)	Monthly	44,557.80	16,576.36	Look at out lease and determine monhly rent for FY25 Multiply by 12 and enter here
Expense		409.00 Gen Gov Building & Parks		Parks and Buildings	409.40 Utilities	0.00	3,755.08	2,272.15	\$ 3,200.00	(927.85)	Monthly	3,010.00	547.93	No increase required for utilities per lease so keeping it at FY24 actuals for the BU2025
Expense				409.00 Gen Gov Building & Parks	409.42 Open Space Consultant			0.00	\$ 10,000.00	(10,000.00)	Fund balance	10,000.00	0.00	

Chester Heights Borough General Fund
DRAFT FINAL BUDGET FY2025

R/E	Column1	Column3	Category	Summary	Account	2022	2023	2024 Actual	2024 Budget	2024 Variance	fund balance?	2025 BUDGET	Average of the last 10 years	NOTES/Action/Question
Expense		409.00	Gen Gov Building & Parks	Parks and Buildings	409.00 Gen Gov Building & Parks - Oth	1.00	1,701.00	0.00	\$ 1.00	(1.00)		500,000.00	2,216.62	Sewer nstallation of sewer along Smith bridge.offset by grant
Expense		410	Public Safety	Passthrough	408.31 Engineer Reimburse	25,791.00	26,885.50	16,503.95	\$ -	16,503.95		29,438.17	32,958.62	Collected under revenue account 361.32 Engineer Reimburse as pass through revenue.
Expense		410	Public Safety	Professional Services	408.35 Engineers Fees	38,987.00	19,332.94	34,725.53	\$ 15,000.00	19,725.53	Monthly	50,987.00	20,733.20	In an effort to be conservative and put forward abudget that closely estimates our potential costs foFY2025 the highest year(2021) was used as a basis for the2025 budget as there are many projects coming up including a full review of the road program. and the completion o the smithbridge sewer installation and the WHU oversight agreement. Comes to approx 4.8 hours per week for a senior engineer at \$155 per hour. Plus Road Progam Funding.
Expense		410	Public Safety	410 Public Safety	408.36 Land Disturb Remaining	0.00	903.00	0.00	\$ -	0.00			82.09	
Expense		410	Public Safety	Building Permits and Fees	408.37 GIS ARC Software	1,700.00	500.00	0.00	\$ 500.00	(500.00)		0.00	200.00	
Expense		410	Public Safety	410 Public Safety	408.36 NPDES MS4 Permit	0.00	500.00	500.00	\$ 500.00	0.00		500.00	272.73	
Expense		410	Public Safety	Fire Hydrants	411.05 Fire Hydrant	20,325.61	23,590.65	21,089.15	\$ 21,000.00	89.15		21,000.00	19,344.52	
Expense		410	Public Safety	Public Safety	411.10 Fire Co. Qtr Contrib	30,000.00	0.00	0.00	\$ -	0.00		0.00	28,227.27	
Expense		410	Public Safety	Passthrough	411.15 Fire Co. State Contrib	23,163.65	26,485.75	25,990.29	\$ 26,400.00	(409.71)		23,244.69	21,590.74	Must Equal 355.99 this is pass through funding received from the state to be paid directly to the fire company. This is asministereed under a separate non profit and not part of the overall Ire Co funding discussion. Relief funding is limited to wht it can be used for and does not work to relieve the structural deficit.
Expense		410	Public Safety	Personell	413.15 Roadmaster EMC Salary	16,998.00	17,081.72	15,658.19	\$ 17,000.00	(1,341.81)		17,510.00	11,203.82	See Personnell TAB
Expense		410	Public Safety	Public safety	411.16 Fire Water Rescue	6,491.05	508.95	0.00	\$ -	0.00			1,409.09	One time contribution
Expense		410	Public Safety	Inspections	411.20 Fire Co. Inspect. Fees	2,592.00	225.00	11,904.00	\$ 4,000.00	7,904.00		15,002.17	3,886.43	Based on total Inspections completed at the rate of 20 % of inspcion fee revenue on Account 362.21
Expense		410	Public Safety	Personell	413.05 Fire Marshall Salary	11,943.04	11,144.96	18,569.78	\$ 10,700.00	7,869.78	Monthly	9,270.00	9,969.62	Fire Marshal is compensated at the rate of \$750 per month with additional comission style payment when he completes fire inspections per the established schedule of 20% of the inspection fees.
Expense		410	Public Safety	Public Safety	413.06 Fire Marsh Qtr Stipend	370.00	740.00	0.00	\$ -	0.00		0.00	100.91	
Expense		410	Public Safety	Public Safety	413.061 Fire Marshall Expenses	885.14	659.89	407.80	\$ 800.00	(392.20)		500.00	400.66	Includes Work uniform, any any equipment needed to fulfill the job duties not otherwise prvided for in the budget.
Expense		410	Public Safety	Building & Permits	413.07 Fire Plan Review	-140.00	0.00	2,800.00	\$ 140.00	2,660.00		1,400.00	470.91	estimated at 50% of prior year. Billed to applicant.
Expense		410	Public Safety	Building & Permits	413.10 UCC Permit Fee PA	63.00	833.50	445.50	\$ 600.00	(154.50)		500.00	481.95	budgeted at 10 year average
Expense		410	Public Safety	Building & Permits	413.25 Electrical Permit	0.00	150.00	0.00	\$ -	0.00		180.00	178.86	budgeted at 10 year average
Expense		410	Public Safety	Building & Permits	413.30 SEO Fee	1,726.25	2,241.75	7,908.75	\$ -	7,908.75		0.00	3,483.63	SEO has moved to theCounty. No fee payments expected.
Expense		410	Public Safety	Sewer Fees	413.35 Sewer Arbour Square	0.00	0.00	0.00	\$ -	0.00		0.00	25,590.00	One time payment
Expense		410	Public Safety	Building Permits and Fees	413.40 Bldg Inspect. Expenses	367.50	0.00	2,116.00	\$ 200.00	1,916.00		300.00	277.91	
Expense		410	Public Safety	Building Permits and Fees	413.50 Alternate Engineers Fee	296.00	4,251.71	61.50	\$ 3,000.00	(2,938.50)		0.00	1,328.11	
Expense		410	Public Safety	Building Permits and Fees	413.55 Bldg Inspector Compens			0.00	\$ -	0.00		0.00	0.00	
Expense		410	Public Safety	Building Permits and Fees	413.31 Plan Zoning Review	750.00	0.00	0.00	\$ 750.00	(750.00)		750.00	68.18	
Expense		410	Public Safety	Building Permits and Fees	413.55 Duplicate Bldg Insp	2,379.63	0.00	0.00	\$ -	0.00			216.33	
Expense		410	Public Safety	Building Permits and Fees	413.65 Fire Safety Inspections	0.00	0.00	0.00	\$ 1,500.00	(1,500.00)		15,002.17	3,210.40	20% to Inspector 20% to Fire Co Based on revenue
Expense		410	Public Safety	Building Permits and Fees	413.55 Bldg Inspector Compens - Othe	27,980.30	33,806.65	0.00	\$ 80,000.00	(80,000.00)		23,288.45	46,576.91	50% of 10 year average. -Amount o permits cannot be forecast there are no new developments and renovations are unprdictable in the borough. We cnot know who will need to renovate and need a permit additionally permit fees are variable.
Expense		410	Public Safety	Public Safety	413.60 LST Fire Co Contrib	50,000.00	40,000.00	30,000.00	\$ 40,000.00	(10,000.00)		70,000.00	45,636.36	Additional \$30K to fire Co to make up for previous cuttin in contributions ans to eliminate he need for a fire tax increase

Chester Heights Borough General Fund
DRAFT FINAL BUDGET FY2025

R/E	Column1	Column3	Category	Summary	Account	2022	2023	2024 Actual	2024 Budget	2024 Variance	fund balance?	Average of the last 10 years	NOTES/Action/Question
Expense		410 Public Safety	Building Permits and Fees	414.05 Zoning Officer Compensat		0.00	0.00	0.00	\$ -	0.00		250.00	218.18
Expense		410 Public Safety	Building Permits and Fees	415.00 PA ONE CALL		316.41	281.94	251.43	\$ 300.00	(48.57)		450.00	450.61
Expense		410 Public Safety	Public Safety	410 Public Safety - Other		0.00	0.00	0.00	\$ -	0.00		0.00	1,895.45
Expense		Total 410 Public Safety	Building Permits and Fees	413.31 BLDG INSPECTOR REIMBURS		0.00	0.00	0.00	\$ -	0.00		14.00	13.64
Expense		Total 410 Public Safety	Building Permits and Fees	413.60 BLDG INSP REIMBURSE		0.00	0.00	0.00	\$ -	0.00		120.00	118.64
Expense		414.00 Planning and Zone	Building Permits and Fees	414.05 Zoning Officer (Gross)		500.00	434.50	475.00	\$ 1,000.00	(525.00)		800.00	808.82
Expense		414.00 Planning and Zone	Planning	414.10 Initiation of Comp Plan		0.00	0.00	0.00	\$ 40,000.00	(40,000.00)		64,000.00	184.32
Expense		414.00 Planning and Zone	Planning	414.15 Zoning Hr. Brd. Expenses		4,249.86	8,213.00	450.00	\$ 6,000.00	(5,550.00)		3,500.00	3,464.77
Expense		414.00 Planning and Zone	Building Permits and Fees	414.00 Planning and Zone - Other		0.00	0.00	0.00	\$ -	0.00		200.00	201.35
Expense		414.00 Planning and Zone	Building Permits and Fees	415.10 NPDES Education		900.00	400.00	0.00	\$ -	0.00		320.00	316.38
Expense				419.01 Quiet Zone Study					\$ 12,000.00	(12,000.00)		12,000.00	0.00
Expense		414.00 Planning and Zone	414.00 Planning and Zone	420.00 Animal Control		1,250.00	1,950.00	248.95	\$ 600.00	(351.05)		18,322.96	3,408.13 SPCA Cost estimate based on 10 dogs. 2 emergencies.
Expense		432.00 Snow Removal	438.00 Highways	432.00 Snow Removal		0.00	0.00	0.00	\$ -	0.00		0.00	9,936.00 See Liquid Fuels
Expense		433.00 Traffic Signals	438.00 Highways	433.05 Maintenance Higgins		57,461.69	0.00	935.00	\$ -	935.00		8,200.00	8,160.50
Expense		433.00 Traffic Signals	Building Permits and Fees	433.10 PECO Traffic Lighting		47.69	0.00	0.00	\$ -	0.00		322.00	321.92
Expense		433.00 Traffic Signals	438.00 Highways	433.00 Traffic Signals - Other		0.00	0.00	0.00	\$ -	0.00		5,000.00	4,275.97
Expense		438.00 Highways	438.00 Highways	438.00 Highways		313.76	1,717.63		\$ -	0.00		1,500.00	4,358.39 Painting of stop Bars on borough roads
Expense		438.00 Highways	438.00 Highways	428.20 Road Prog Ivy Ln		0.00	0.00	0.00	\$ -	0.00		0.00	4,236.49
Expense		438.00 Highways	438.00 Highways	438.05 Maintenance of Bor Roads		5,730.00	0.00	0.00	\$ -	0.00		1,700.00	603.11 See Roads Tab
Expense		438.00 Highways	438.00 Highways	438.10 Emergency Tree Removal		850.00	9,005.00	2,965.00	\$ 6,500.00	(3,535.00)			3,256.64
Expense		438.00 Highways	438.00 Highways	438.12 Macadem Repair		1,375.00	0.00	7,200.00	\$ -	7,200.00			14,685.00
Expense		438.00 Highways	438.00 Highways	438.20 Highways Other		141.40	12,900.00	1,950.00	\$ -	1,950.00		30,826.47	1,381.95 * ADDED for final the additional cost of B phase 3 over the ARPA amount.
Expense		438.00 Highways	438.00 Highways	438.31 MS4 Program		0.00	0.00	0.00	\$ -	0.00			201.14
Expense		438.00 Highways	438.00 Highways	438.00 Highways - Other		5,581.20	0.00	250.00	\$ -	250.00			4,641.10
Expense		457.00 Veteran Civil Events	Community	457.00 Veteran Civil Events		62.01	100.00	0.00	\$ 1,500.00	(1,500.00)		1,500.00	14.73 TO fund a group to come together to do a service for veterans.
Expense		459.00 Other Culture & Recreate	Building Permits and Fees	459.05 BYC Contribution		0.00	0.00	0.00	\$ -	0.00		0.00	545.45
Expense		459.00 Other Culture & Recreate	OTHER	459.10 Rachel Kohl Lib Contrib		17,000.00	17,000.00	17,000.00	\$ 17,000.00	0.00		17,000.00	13,705.27
Expense		459.00 Other Culture & Recreate	OTHER	459.11 RK Lib Bldg/Siding Contr		3,384.00	0.00	0.00	\$ -	0.00			307.64
Expense		459.00 Other Culture & Recreate	Community Events	459.15 Memorial Contributions		0.00	26.50	51.50	\$ 150.00	(98.50)			89.61 Not permitted.
Expense		459.00 Other Culture & Recreate	Community Events	459.20 Community Events					\$ -	0.00			0.00
Expense		459.00 Other Culture & Recreate	Community Events	459.07 Ribbon Cutting Ceremony		0.00	113.18	0.00	\$ -	0.00			10.29
Expense		459.00 Other Culture & Recreate	Community Events	459.01 Family Fun Day		0.00	0.00	0.00	\$ 3,000.00	(3,000.00)		5,000.00	304.42 Community Day
Expense		459.00 Other Culture & Recreate	Community Events	459.02 Movie Night		1,365.33	0.00	0.00	\$ 3,000.00	(3,000.00)			433.58
Expense		459.00 Other Culture & Recreate	Community Events	459.03 Lunch w Santa		19.08	220.00	967.19	\$ 3,000.00	(2,032.81)		3,000.00	109.66 Bsed on Prior Year Costs
Expense		459.00 Other Culture & Recreate	Community Events	459.04 9/11 Museum Trip		4,088.00	0.00	0.00	\$ -	0.00			371.64
Expense		459.00 Other Culture & Recreate	Community Events	459.05 Easter Egg Hunt		2,097.99	1,096.59	1,608.20	\$ 3,000.00	(1,391.80)		3,000.00	436.62 Based on individually projected costs
Expense		459.00 Other Culture & Recreate	Community Events	459.06 Senior Activity				32.86	\$ 3,000.00	(2,967.14)			32.86
Expense		459.00 Other Culture & Recreate	Community Events	459.20 Community Events - Other		0.00	0.00	170.62	\$ -	170.62		600.00	1,712.43 Learn toPlay Cards - Senior Events & Fall Event Refreshments for a fall event.
Expense		459.00 Other Culture & Recreate	Community Events	459.25 Miscellaneous Contrib		191.84	97.50	104.53	\$ -	104.53			67.18
Expense		459.00 Other Culture & Recreate		459.30 Historical Committee		79.45	0.00	0.00	\$ 500.00	(500.00)		4,000.00	28.89 Historical Resource Survey Per Delco Planning Quote.
Expense		459.00 Other Culture & Recreate	Community Events	459.30 Historical Plaque		0.00	0.00	0.00	\$ -	0.00			200.15

Chester Heights Borough General Fund
DRAFT FINAL BUDGET FY2025

R/E	Column1	Column3	Category	Summary	Account	2022	2023	2024 Actual	2024 Budget	2024 Variance	fund balance?	2025 BUDGET	Average of the last 10 years	NOTES/Action/Question
Expense		459.00	Other Culture & Recreate	Community Events	459.35 Historic Signs	0.00	0.00	0.00	\$ -	0.00			451.00	
Expense		459.00	Other Culture & Recreate	Community Events	459.00 Other Culture & Recreate - Othe	0.00	50.00	0.00	\$ -	0.00			4.55	
Expense		460.00	Community Development	Parks and Buildings	460.461 Open Space	1,121.69	9,512.00	8,615.01	\$ -	8,615.01		2,171,000.00	35,689.29	Borough Commitment to Powell Purchase. & Principal part of the loan
Expense		460.00	Community Development	OTHER	460.00 Community Development - Othe	0.00	0.00	0.00	\$ -	0.00			181.82	
Expense		480.00	Payroll Service Fee	Personell	480.00 Payroll Service Fee	0.00	1,277.60	1,331.75	\$ 2,949.00	(1,617.25)		1,331.75	237.21	BU2025 Based on last year actuals
Expense		481.00	Payroll Tax Expense	Personell	481.00 Payroll Tax Expense	15,075.36	16,718.52	12,014.34	\$ 19,000.00	(6,985.66)		11,760.55	10,187.61	
Expense		481.00	Payroll Tax Expense	Personell	481.30 Unemploy Tax Employer	2,466.49	1,633.94	1,781.27	\$ 3,000.00	(1,218.73)		4,918.67	534.70	
Expense		483.00	Employee Paid Benefits	Personell	483.00 Employee Paid Benefits	0.00	2,133.82	0.00	\$ 1,500.00	(1,500.00)		0.00	193.98	
Expense		486.00	Insurance Premiums	Insurance	486.05 Workmen's Comp	0.00	1,478.00	0.00	\$ -	0.00			7,082.82	
Expense		486.00	Insurance Premiums	Insurance	486.10 General Liability	272.00	0.00	0.00	\$ 1,000.00	(1,000.00)			4,511.73	
Expense		486.00	Insurance Premiums	Insurance	486.15 Bonding	443.75	443.75	1,942.93	\$ 900.00	1,042.93		2,000.00	580.04	
Expense		486.00	Insurance Premiums	Insurance	486.00 Insurance Premiums - Other	16,928.00	20,142.00	21,059.00	\$ 21,000.00	59.00		21,000.00	6,735.64	
Expense		487.00	Health Insurance Benefit	Personell	487.00 Health Insurance Benefit	10,430.43	8,575.00	4,994.98	\$ 4,600.00	394.98		15,000.00	4,195.49	Healthcare stipend based on employee manual rates 4500 for PT and 6000 for FT employees.
Expense		492.00	Interfund Operat Transfe	OTHER	492.00 Interfund Operat Transfe	0.00	0.00	0.00	\$ -	0.00			1,590.91	
Expense		495.00	Refund Prior Per Revenue	OTHER	495.00 Refund Prior Per Revenue	0.00	0.00	0.00	\$ -	0.00			42.04	
Expense			Beard Lot Line Close Out	OTHER	Beard Lot Line Close Out	0.00	0.00	0.00	\$ -	0.00			136.36	
Expense			Prior Year Payroll Exps	Personell	Prior Year Payroll Exps	0.00	4,567.91	7,413.00	\$ -	7,413.00			1,497.16	
Expense			Reconciliation Discrepancies	OTHER	Reconciliation Discrepancies	812.26	-0.01	-0.40	\$ -	(0.40)			77.58	
Expense			Uncategorized Expenses	OTHER	Uncategorized Expenses	848.49	9.17	7,755.00	\$ -	7,755.00			782.97	
Income			Miscellaneous	From Fund Balance	395.00 Refund of Prior Yr Expen	11064.5	0	0	\$ -	0.00			1,014.13	
Total Expenses						715,597.68	686,336.66	667,344.26	775,789.00	-61,244.74		3,631,927.62		
						(35,123.17)	176,857.62	437,290.66	\$ -	437,290.66		560,707.19		



**Chester Heights Borough Liquid Fuels Fund
FY2025 FINAL BUDGET**

Fund	Category	AQAAAAK FAS	Account	2023	2024	TOTAL	Average	BU_2024	BU_2025
355.00	Income						#DIV/0!		
	Income	341.60	Interest Earned	3,053.44	2,070.08	9,082.01	2,735.73	2,000.00	4,055.38
	Income	5.75	Annual Allocation PennDOT	60,472.61	60,081.72	596,410.96	0.00	59,471.70	61,255.85
Total 355.00	Income			63,526.05	62,151.80	605,492.97	60,081.45		
.00	Prior Year Carry		389.00	Prior year Carry Forward			0%	24,328.30	25,000.00
00	Transfer in fr Gen Fund			0.00	0.00	2,000.00	0.00		
	Commonwealth PA			438.51	848.88	1,682.31	0.00		
	bursement Salt CoS	Expenses	432.00	Snow Removal	432.10	Salt			
				0.00	3,407.73	3,407.73	0.00		
	Total Income			63,964.56	66,408.41	612,601.89	55,691.08	85,800.00	90,311.23
Liquid Fuels	Expenses	432.00	Snow Removal	432.10	Salt				
				0.00	3,554.71	3,554.71	3,554.71	5,000.00	0.00
Liquid Fuels	Expenses	432.00	Snow Removal	432.00	Snow Removal - Other				
				3,060.00	35,025.00	222,934.00	35,025.00	40,000.00	30,911.23
Liquid Fuels	Expenses	433.00	Traffic Signals	433.00	Traffic Signal Maint				
				15,222.42	420.00	76,832.82	1,600.18	5,000.00	7,000.00
Liquid Fuels	Expenses	433.00	Traffic Signals	433.05	Traffic Lights				
				645.51	483.59	36,726.12	622.72	800.00	3,400.00
Liquid Fuels	Expenses	434.00	Street Lights	434.00	Street Lights				
				7,322.85	5,171.77	32,060.72	5,890.46	7,000.00	3,000.00
	Expenses	438.05	Street Signs	438.05	Street Signs				
						0.00	0.00	3,000.00	7,500.00
Liquid Fuels	Expenses	438.00	Highways	438.00	Maint & Repair Roads - Other				
				427.60	2,500.00	9,487.84	1,581.31	25,000.00	26,500.00
Liquid Fuels	Expenses	438.00	Highways		Heather Lane Storm Sewer Progra				
				0.00	0.00	1,993.75	332.29		0.00
Liquid Fuels	Expenses	438.00	Highways		Macadem Repair				
				0.00	0.00	950.00	158.33		12,000.00
Liquid Fuels	Expenses	438.00	Highways		Operating Transfer				
				0.00	0.00	394.92	65.82		
Liquid Fuels	Expenses	438.00	Highways		Road Program_2016				
				0.00	0.00	28,387.72	4,731.29		0.00
Liquid Fuels	Expenses	438.00	Highways		Road Program_Mattson Road_2021				
				0.00	0.00	48,205.00	8,034.17		0.00
Liquid Fuels	Expenses	438.00	Highways		Road Program_Rolling Heights				
				0.00	0.00	40,000.00	6,666.67		0.00
Liquid Fuels	Expenses	438.00	Highways		Road Program_Walnut Hill Blvd				
				0.00	0.00	33,000.00	5,500.00		0.00
General Fund		432.00	Snow Removal	432.00	Snow Removal				
				0.00	0.00	109,296.00	18,216.00		
						47,155.07	91,978.94	85,800.00	90,311.23
						19,253.34	(34,620.15)	0.00	0.00

**Chester Heights Fire Protection Fund
Preliminary BUDGET
FY2025**

Fire Protection Fund Budget Detail: See Appendix D: CHFC Funding Discussion.

AQAAAKFAS	Column3	Jan - Dec 17	Jan - Dec 18	Jan - Dec 19	Jan - Dec 20	Jan - Dec 21	Jan - Dec 22	Jan - Dec 23	Jan - Dec 24	TOTAL	Column1	Column12	Column13	
Income		2017	2018	2019	2020	2021	2022	2023	2024	TOTAL	10 year Average	BU_2025	Notes	
	301.15 Fire Tax Collection	74,663.69	80,502.28	85,123.97	91,360.30	88,900.87	87,061.17	131,927.13	138,430.58	777,969.99	97,246.25	143,303.19	No Tax increase this year - seek a referendum for next year tax rate.	
	Fire Company Reimburse Funds	0.00	0.00	0.00	0.00	0.00	1,200.00	0.00	0.00	1,200.00	150.00			
	GF Contribution	28,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,000.00	3,500.00	0.00		
	Interest Acct #3005	3.43	4.98	2.06	0.00	0.00	0.00	0.00	0.00	10.47	1.31			
Total Income		104,684.12	82,525.26	87,145.03	93,380.30	90,921.87	90,283.17	133,950.13	137,968.00	820,857.88	102,607.24	143,303.19		
Expense											0.00			
	411.00 Fire Tax Payment	26,900.00	75,000.00	134,200.30	91,394.91	81,000.00	91,500.00	129,901.11	120,000.00	749,896.32	93,737.04	142,735.91		
	Bank Service Charge	25.75	0.00	5.00	0.00	0.00	0.00	0.00	0.00	30.75	3.84	0.00		
	Pay Back General Fund	12,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,500.00	1,562.50	0.00		
	Quarterly Contrib	17,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,500.00	2,187.50	0.00		
	Tax Duplicate	675.03	0.00	0.00	0.00	1,111.25	987.70	1,260.63	503.63	4,538.24	567.28	567.28		
	Tax Refund	0.00	0.00	0.00	0.00	0.00	1,553.29	1,027.08	0.00	2,580.37	322.55	0.00		
Total Expense		57,600.78	75,000.00	134,205.30	91,394.91	82,111.25	94,040.99	132,188.82	120,503.63	787,045.68	98,380.71	143,303.19		
Net Income		47,083.34	7,525.26	-47,060.27	1,985.39	8,810.62	-3,757.82	1,761.31	17,464.37	33,812.20	4,226.53	0.00		

**American Rescue Plan Fund
FINAL BUDGET
FY2025**

	R/E	Account	Description	Jan - Dec 21	Jan - Dec 22	Jan - Dec 23	Jan - Dec 24	TOTAL	BU_2025	Total2	*						
Income										0.00							
		341.01	Interest Income	67.25	619.14	3,957.19	2,959.30	7,602.88		7,602.88							
		355.05	American Rescue Income	143,501.49	144,424.52	0.00	0.00	287,926.01	100,516.53	287,926.01	*						
Total Income										143,568.74	145,043.66	3,957.19	2,959.30	295,528.89	100,516.53	295,528.89	
Expense										0.00							
		406.01	Other Gen Gov Adm	0.00	4,150.00	0.00	0.00	4,150.00		4,150.00							
		408.35	Engineer Expenses	0.00	0.00	5,461.00	0.00	5,461.00		5,461.00							
		436.01	Storm Drain Heather Ln	0.00	6,914.50	0.00	0.00	6,914.50		6,914.50							
		436.01	Storm Sewer Drains/Bonnie	0.00	24,920.00	0.00	0.00	24,920.00		24,920.00							
		446	Storm Water Management								0.00						
			Vallybrk Rd Balt Pk Storm Drain	0.00	0.00	0.00	50,728.00	50,728.00	0.00	50,728.00							
			Vallybrk Culvert Powell	0.00	0.00	68,338.86	0.00	68,338.86	0.00	68,338.86							
			Vallybrk Rd Balt Pk Storm Drain (Phase 3)				0.00	0.00	100,516.53	100,516.53							
			Sewer along Smith bridge Match GRANT					0.00	0.00	0.00							
								0.00		0.00							
			446 Storm Water Management - Other	34,500.00	0.00	0.00	50,728.00	119,066.86	100,516.53	34,500.00							
			Total 446 Storm Water Management	34,500.00	0.00	68,338.86	50,728.00	153,566.86		261,028.89							
			Total Expense	34,500.00	35,984.50	73,799.86	50,728.00	195,012.36	100,516.53	295,528.89							
Net Income				109,068.74	109,059.16	-69,842.67	-47,768.70	100,516.53	0.00	0.00							



Appendix C: Budget Memo





Fiscal Year 2025 Budget Timeline

AUGUST 19TH, 2024 INTRODUCE BUDGET TIMELINE

Public Meeting WS: Introduce the budget timeline and formally request budget items from the Council, appointed officials, and committees.

SEPTEMBER 16TH, 2024: BUDGET REQUESTS DUE

Public Meeting: Committee budget requests due to Borough Secretary and Finance Chair, additional requests will be considered on a case-by-case basis depending on borough council initiatives. See budget request template.

SEPTEMBER 17TH – OCTOBER 7TH, 2024

Incorporate committee budget requests and updates and follow up regarding budget items.

Conduct Public Budget Meetings with Council

Meetings to be held at **6pm** before each of the regularly scheduled council meetings to avoid additional time commitments.

PUBLIC BUDGET MEETING 1 (9/16): CAPITAL BUDGET, ROADS, INFRASTRUCTURE, PARKS, AND OFFICE SPACE

Council to review road, infrastructure, and park projects and initiatives for FY2025 – FY2030. Expected outcome: to understand the borough's financial commitment to capital projects over the next 5 years, identify the funding that will be needed from the operating budget, other sources of funding, and the amount of earmarks that will need within the general fund.

PUBLIC BUDGET MEETING 2 (10/7): FIRE COMPANY AND EMERGENCY SERVICES

A representative from the Fire Company will be invited to join council to present the FY2025 operating budget and the long-range capital needs of the fire company. Expected outcome: Council will have the opportunity to ask questions to better understand their operations to make funding decisions. Their budget will be assessed against current support funding to determine if the level of funding is sufficient.

PUBLIC BUDGET MEETING 3 (10/21): GENERAL GOVERNMENT, COMMUNITY ENGAGEMENT, PERMITS, PERSONNEL & REVENUE REVIEW.

Council will be presented the proposed budget for general government, community engagement, permits, and personnel including the methodology for each of the assumptions. The council will also review available revenue sources and evaluate adequacy of the real estate tax revenue. Expected outcome for council to understand how the proposed expenses are derived, and the sources of income and to evaluate alternatives as necessary. Determine if tax modification is needed.

Motion to advertise budget hearing for November 4th, 2024.

610 459 3400

PO BOX 658
Chester Heights, PA 19017

www.ChesterHeights.org





OCTOBER 22ND, 2024: ADVERTISE

Advertise budget hearing & tax ordinance if applicable.

NOVEMBER 4TH, 2024: ADOPT TENTATIVE BUDGET

Public Hearing: Council to adopt the tentative budget and open it for 10 business days of public inspection.

Budget to be open to the public (**November 5th – November 15th**). The budgets will be available online and in person at the borough office.

NOVEMBER 16TH, 2024: CLOSE PUBLIC REVIEW

End the public review period for the budget. Summarize public comments and submit to council for discussion.

WEEK OF NOVEMBER 18TH, 2024: PREPARE FINAL BUDGET

Provide summary of public comments to council. Finalize the budget and document any changes and the reason for each change. An example of such a change could be the county real estate assessment or an increase in a bid price.

If changes made are significant authorize another public review from Nov 19th – December 2nd and move the final budget adoption to December 16th.

DECEMBER 2ND, 2024: ADOPT FINAL BUDGET

Public Meeting: Present final budget to the council.

Council to adopt the final budget for the 2025 fiscal year. Ratify the tax ordinance (if applicable). Once the final budget is adopted it will be made available to the public on the Borough Website.

Budget Request Components:

Please include the following with each of the committee budget request:

1. Committee Name
2. Project/Initiative Title
3. Total budget requested.
4. Brief Description (2-3 sentences)
5. Itemized Cost (if applicable)
6. Has the committee reviewed and approved the request?
7. Additional Notes: For Example: How does this request apply to the borough priorities for FY25.



These apply only to new requests for FY25. Requests that are part of the budget such as the Powell Property purchase, comprehensive plan, and others where funding has been earmarked in prior years do not need to be requested as they are already part of our funding plan.





1. FINANCE AND ADMINISTRATION COMMITTEE

(Chair: Driscoll, Members: Searl, Montgomery, Kurten)

RESPONSIBILITIES:

- Oversee the Borough's finances, including budget preparation and financial oversight.
- Manage human resources and administrative functions.

BUDGET ITEM RESPONSIBILITY:

Operating Expenses:

- General administrative costs (e.g., office supplies, software subscriptions, legal services).
- Personnel costs (salaries, benefits, training, and development for Borough staff).
- Insurance premiums for the Borough (liability, property, workers' compensation).

Capital Expenses:

- Upgrades or replacement of office equipment (e.g., computers, copiers).
- Facility improvements for Borough offices (e.g., renovations, accessibility upgrades).

Reserve Funds:

- Recommendations for reserve fund allocations for unexpected expenses or emergencies.

Financial Planning:

- Costs associated with financial audits, consulting services, or financial planning initiatives.
- Investment in financial management software or tools.

Human Resources:

- Costs related to employee recruitment, retention programs, and employee wellness initiatives.

2. Community Engagement Committee

(Chair Montgomery, Members Anderson, Searl, Ellis)

RESPONSIBILITIES:

- Enhance community outreach and engagement.
- Promote education on local governance and organize community events.

BUDGET ITEM RESPONSIBILITY:

Communications:

- Costs for newsletters, website maintenance, social media management, and public relations efforts.
- Budget for public notices, flyers, and community outreach materials.

Events and Programs:

- Funding for community events (e.g., fairs, parades, holiday celebrations).
- Support for educational programs and workshops on local governance.

Historical Preservation:

- Funds for preserving and promoting local history, including historical markers, events, or publications.

Public Relations:



-
- Budget for public engagement initiatives, including town halls and community meetings.
 - Costs for surveys or other tools to gauge public opinion and feedback.





3. Infrastructure Committee (Public Works)

(Chair: Baum, Members: Young, Ward, Ellis)

RESPONSIBILITIES:

Oversee the Borough's infrastructure, including property management, road maintenance, utilities, and sanitation.

BUDGET ITEM RESPONSIBILITY:

Roads and Transportation:

- Maintenance and repair of roads and sidewalks.
- Funding for road improvement projects, including repaving and traffic control measures.
- Costs associated with snow removal, street cleaning, and other regular maintenance tasks.

Parks and Open Space:

- Maintenance and improvement of Borough parks and recreational facilities.
- Budget for landscaping, tree planting, and open space preservation.

Utilities and Sanitation:

- Costs related to trash and recycling collection services in parks
- Maintenance and upgrade of public utilities, including water and sewer systems.

Capital Projects:

- Funding for major infrastructure projects, such as new construction or significant upgrades to existing facilities.

4. Public Safety Committee

Chair: Hudak, Members: Young, Driscoll, McFadden

RESPONSIBILITIES:

- Ensure community well-being by integrating planning, engineering, and public safety initiatives.

BUDGET ITEM RESPONSIBILITY:

Fire and Emergency Services:

- Funding for the local fire department's operating budget, including personnel, equipment, and training.
- Costs associated with emergency preparedness initiatives and disaster response planning.

Planning and Zoning:

- Costs related to zoning enforcement, building inspections, and code compliance.
- Budget for planning services, including consulting fees for urban planning or environmental impact assessments.

Environmental Safety:

- Funding for environmental protection initiatives, such as pollution control and stormwater management



Animal Welfare:

- Costs associated with the boroughs voluntary stray animal management



Appendix D: Fire Company Funding Memo



Fire Company Funding Discussion

BOROUGH RESPONSIBILITY TO PROVIDE AND THEREFORE FUND EMERGENCY SERVICE IN THE BOROUGH:

Per the Borough Code Section 1202(56) boroughs are responsible for ensuring that fire services are provided to their residents Specifically, boroughs are responsible “to ensure that **fire and emergency medical services are provided within the borough** by the means and to the extent determined by the borough, **including the appropriate financial and administrative assistance for these services**. The borough shall consult with fire and emergency medical services providers to discuss the emergency services needs of the borough. The borough shall require any emergency services organization receiving borough funds to provide to the borough an annual itemized listing of all expenditures of these funds before the borough may consider budgeting additional funding to the organization.

On October 7th at 6 PM, at the invitation of the Finance Committee, the Chester Heights Fire Company (CHFC) presented its FY2025 funding request to the Borough Council and residents in a public meeting. Below is a summary of the request, key financial details, and options for addressing funding needs.

Summary of CHFC Funding Needs

Operating Budget: CHFC's annual operating budget is calculated at \$146,895.70, while annual funding totaling from multiple sources is \$245,645.49. CHB Fire Protection tax makes up \$120,000 of this funding in FY2024. After operating expenses are met - \$98,749.79 remains and is then allocated to capital reserves each year for significant expenses such as fire engines and firefighter breathing equipment Called SCBA.

Capital Budget Needs: The capital budget requires annual savings of \$136,339 to meet future fire equipment purchasing schedules. **This results in an annual funding shortfall of (\$37,589.21.)**

Since the borough is responsible for providing emergency services and to do so effectively, we need to provide resources to our Fire Company, below are a few options to address the funding shortfall.

Option 1: Fire Tax Adjustment

On July 11th, the Pennsylvania General Assembly passed Regular Session 2023-2024 House Bill 2310, which **authorized increased millage rates for annual taxes levied by Boroughs for Fire Protection and Emergency Services**.

Across the Commonwealth, local fire companies are experiencing financial difficulties where current funding levels do not allow organizations to budget for big purchases or long-term needs.

Because firefighting apparatus and gear, including helmets, hoods, coats, pants, gloves, and boots have ten-year lifespan limits under National Fire Protection Association standards, many fire companies experience financial difficulty in keeping up with those requirements.

HB2310 permits Boroughs to increase millage rates for annual taxes levied for Fire Protection and Emergency Services to increase funding and help accomplish long-term objectives.

The Borough could raise the fire tax to generate an additional \$37,600 annually in revenue. This would require:

Increasing the fire tax millage rate from 0.28 to 0.334.

Option 2: Relocate Borough Office to CHFC Building:

To avoid a tax increase, the borough could relocate the borough office back to the fire house.

Move the Borough office from 53 W. Baltimore Pike to the CHFC's building at 222 Llewelyn Rd. on the second floor.

The Borough would use its current rent budget (\$44,000 annually) to pay CHFC, potentially at a negotiated rate of \$36,000 per year (\$3,000 per month).

This approach would eliminate the need for a tax increase by reallocating existing funds.

Key Considerations for Option 2

ADA ACCESSIBILITY:

The CHFC building's second floor would require ADA-compliant access. An elevator installation is estimated to cost \$125,000.

SPACE AVAILABILITY:

The second floor offers approximately 2,200 square feet, comparable to the current rented space of 2,400 square feet.

LONG-TERM FINANCIAL IMPLICATIONS:

The Borough has \$235,000 reserved for infrastructure projects in the general fund, earmarked for a new Borough building at DiSalvo Park, which is adjacent to the CHFC. Co-locating within the CHFC building would save significant construction costs.

Purchasing land from Mr. Glenn Powell for a new building would add approximately \$93,000 per acre to project costs. The Land and Water Conservation Fund (LCWF) funding for Powell Park prohibits construction on park land.

ESTIMATED EXPENSES FOR THE MOVE

Elevator Installation: \$125,000

Office Retrofit Costs: \$40,000 - \$50,000, depending on layout.

Current Office Rent (6 months): \$22,278.90

New Office Rent at CHFC (6 months at \$2,000/month): \$12,000

Moving Costs: \$4000

Rent is an existing expense, and building improvement costs would come from reserves, thus requiring no tax increase. Moving costs would be absorbed by the operating budget.

Option 3: Restore Previous General Fund Contributions

Reinstate \$30,000 annual contribution via Local Services Tax (LST) allocation.

Allow natural property assessment increases to yield additional fire tax revenue of \$8,574, closing the deficit for FY2025.

Historical Context:

Funding reductions from 2018 to 2023 created the current shortfall:

LST allocation cut from \$50,000 to \$40,000 (2023).

Elimination of quarterly \$7,500 contributions (\$30,000 annually).

Office relocation reduced fire company funding by \$18,000 (2023).

Fire Protection Tax adjusted (2023).

Net impact (\$13,000) per year reduction beginning in 2023.

Option 3 proposes returning to prior funding levels specifically:

Return the \$30K annual contribution via an LST allocation for FY2025 and allow the natural increase in property assessment to yield the additional projected fire tax revenues of \$8574. This would result in a total funding increase for FY 2025 of \$38,574. Which would be enough to close the deficit for one year.

Recommendation

After analyzing the financial and logistical implications of all options, we recommend option 3. Increase the LST allocation to \$70,000 in LST for FY2025. This aligns with historical funding levels (FY2018–FY2022) and addresses the immediate funding shortfall without increasing taxes.

Future Consideration:

We propose placing a referendum on the primary ballot to allow residents to decide on a future Fire Protection Tax increase, ensuring long-term financial sustainability without the use of general operating funds. Which may not be available in future years due to the potential changes in the Comcast and Verizon franchise agreements.

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CHFC Capital Fund Usage:

Additional funding will support CHFC’s planned equipment purchases, including:

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 General (2039) \$7,750

Ventilation Chain Saw General (2027) \$6,000

