



Borough of North Wales

Fiscal Year 2025 Budget

Approved 11/26/2024





BOROUGH COUNCIL

Ward 1

Wendy McClure, President Pro Tem
Sherwin Collins
Brittany Kohler

Ward 2

Mark Tarlecki, Vice President
Alexander Groce
Sarah Whelan

Ward 3

Salvatore Amato, President
Anji Fazio
Sally Neiderhiser

MAYOR

Neil McDevitt

ADMINISTRATIVE STAFF

Christine A. Hart, Borough Manager
Alex Turock, Assistant Manager
Benjamin Raybold, Public Works
David Erenius, Chief of Police



Table of Contents

➤ Introduction	4
➤ Overview of Borough Funds	5
➤ Budget Highlights	6
➤ Administration Department	7
➤ Police Department	10
➤ Public Works Department	13





Introduction

The 2025 budget is submitted in compliance with Borough ordinances, Pennsylvania Borough Code, and other applicable laws. Borough Council, the Mayor, and the Administrative staff have collaborated to meet or exceed all deadlines prescribed by Borough Code, ensuring a smooth and transparent budget process.

This year's budget remains balanced, with fund equity and revenues matching estimated expenditures. It continues to reflect, as accurately as possible, the anticipated revenues and expenditures for the 2025 calendar year. Importantly, the budget sustains the current 7.0 mill tax rate, with no increase for the 2025 fiscal year.

The 2025 budget supports a range of priority capital improvements and comprehensive projects funded in part by grants, which will benefit the community both immediately and over the long term. Major initiatives for the year include:

- North Wales Arts and Cultural Center Opening: Providing a new space for arts, culture, and community gatherings.
- Procurement of Public Works Vehicles and Equipment: Ensuring efficient and effective public service operations.
- Improving and maintaining Borough infrastructure.
- Enhancing pedestrian accessibility and safety.

This budget exemplifies our ongoing dedication to providing quality services, supporting Borough Council's goals, and addressing the needs of residents. The Borough staff is honored to serve the North Wales community and remains committed to working with elected officials, residents, businesses, and community groups to enhance the Borough's quality of life. We will continue to listen attentively to residents' needs and pursue strategies that foster growth and sustain the services North Wales residents rely on.

Christine A. Hart

Christine A. Hart
Borough Manager



Overview of Borough Funds

➤ Major Funds

- General Fund: Primary operating fund; covers core services (administration, police, public works, etc.). Receives 5.177 mills from real estate tax.
- Capital Fund: Accounts for capital improvements and equipment purchases. Often funded by year-end balances approved by Council.

➤ Special Tax Funds

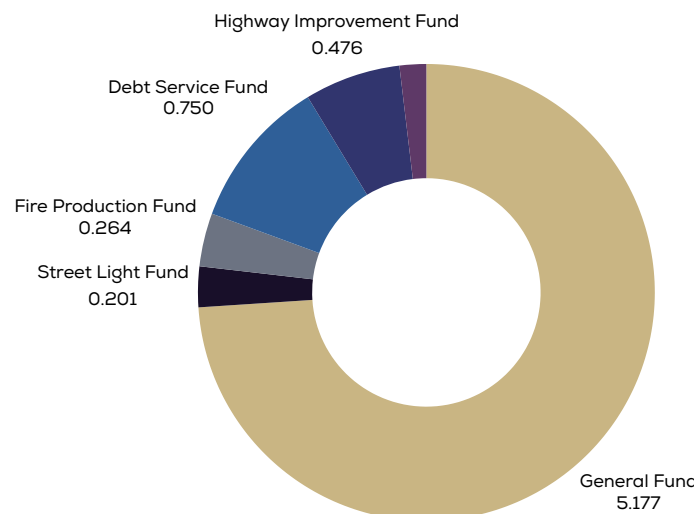
- Street Lighting Fund: Receives 0.201 mills for streetlight operation/maintenance. Investments in LED lighting aim to reduce energy costs.
- Fire Protection Fund: Receives 0.264 mills for fire engine/apparatus purchase, firehouse land acquisition, career firefighters, and general operations.
- Library Fund: Receives 0.132 mills to maintain/establish local libraries for residents' use.
- Debt Service Fund: Receives 0.750 mills to service debt related to General Obligation Notes (2020 Series) for implementing the 2040 Comprehensive Plan.
- Highway Improvement Fund: Receives 0.476 mills to support permanent street improvements, as authorized by Pennsylvania Borough Code.

➤ Additional Funds

- Reserve Fund: Capital and operating reserves to ensure financial stability and address unforeseen budgetary shortfalls.
- Police & Non-Uniform Pension Funds: Account for all pension-related funds and transactions. Managed by PMRS and TRUIST Financial Services.
- Highway Aid Fund: Utilizes Liquid Fuels dollars from the Commonwealth of Pennsylvania for roadway-specific purposes.
- Recycling, History Preservation, Cemetery Preservation Funds: Focus on specific community interests, with guidance from Council and related commissions.
- Weingartner Park Fund: A fiduciary fund for the preservation and maintenance of Weingartner Park. The Borough acts as trustee for this fund.

What is a Mill Rate?

- Millage rate is the amount per \$1,000 used to calculate taxes on a property. One mill represents \$1 in taxes per \$1,000 in tax-assessed value. For example, if a home's assessed value is \$100,000, 1 mill of tax would equal \$100.
- The Borough's total millage rate in 2025 is 7.0 mills. This means the homeowner owes \$7.00 in taxes for every \$1,000 in tax-assessed value. In the above example, that would amount to \$700.00 in property taxes annually for a home assessed for \$100,000.
- The Borough's 2024 Average Assessed Property Valuation is \$129,616.53. For the average assessed parcel, the 2025 municipal tax rate is \$907.31 annually (\$75.60 monthly).

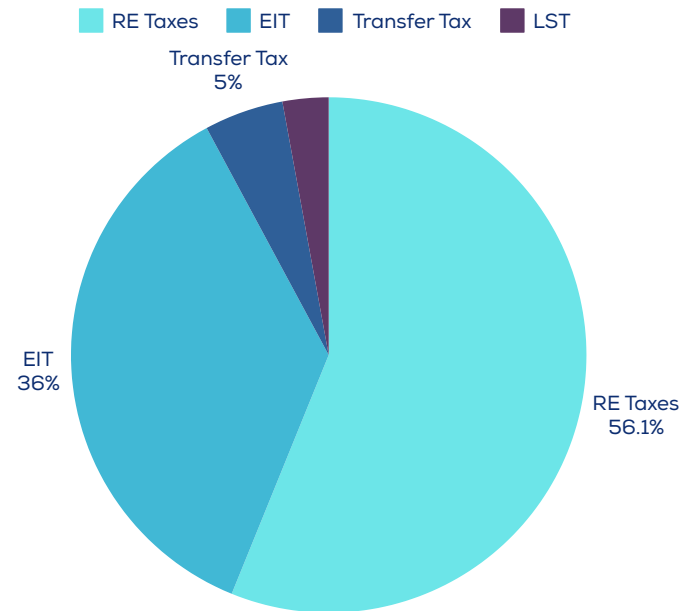




Budget Highlights

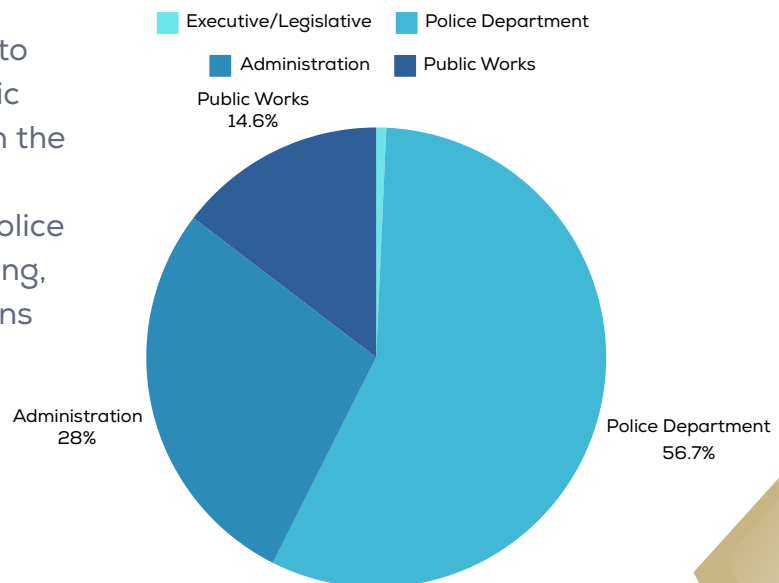
Primary Revenues

Real Estate, Earned Income, Local Enabling, and Reality Transfer taxes are the primary sources of revenue for the Borough along with Fund Equity. The robust real estate market continues to result in higher-than-average real estate transfer tax, whereas new residents to the Borough have also contributed to the rise in Local Earned Income Tax due to higher income earning households.



Primary Expenses

Primary Expenditures are used to maintain the quality of life, public safety, and infrastructure within the Borough's limits. These services include, but are not limited to, police services, public works, engineering, planning, administrative functions and the like.





Administration Department

Christine A. Hart, Borough Manager



Policy Implementation



Planning and Development

Budget Management



Community Engagement



Develops, monitors, and administers the Borough's budget, ensuring financial responsibility and resource allocation for community needs

Executes policies, ordinances, and resolutions adopted by the Borough Council to ensure compliance with local, state, and federal laws.

Facilitates communication with residents, addressing concerns and providing information on Borough services, projects, and events.

Supports strategic planning initiatives, including zoning, housing, and economic development, to enhance the Borough's quality of life and long-term growth.



Administration Department 2024 Achievements

- Applied for four grants. ARPA Multipurpose Facilities, DEP Growing Greener, HARC, Giant Tree Grant. Received LSA Grant for PW Vehicles and Equipment 
- Construction and organization of North Wales Arts and Cultural Center Project 
- Completed 9th Street Park Paving and ADA Accessibility Project 
- Updated Solid Waste and Recycling Ordinance 
- Completed Accident and Illness Prevention Plan 
- Implemented Junior Council Person Program 
- Accomplished certifications and trainings including certified zoning official, finance and budget, leadership, workers compensation, and PSABs annual conference 
- Facilitated Community Events including, Egg Hunt, Earth Day Recycling Event, Community Garden Planting, Summer Kickoff, Summer Park Tour, Community Day, Jack-O-Lantern Crawl, Soldier's Christmas Collection, and Tree Lighting Ceremony 



Administration Department 2025 Goals

➤ Complete Subdivision and Land Development Ordinance Rewrite



➤ 1st Year Administration of North Wales Arts and Cultural Center



➤ Evaluate Results for Reprioritization from Comprehensive Plan Audit



➤ Center Street Sidewalk Extension Project



➤ Continue Training and Certification Plans



➤ Create Office Manual and Onboarding Plan



➤ Review and Procurement of Energy Contract.
➤ Implement energy efficient solutions for cost savings.



➤ Procurement and decommissioning of Public Works Vehicles and Equipment





Police Department

David J. Erenius, Chief of Police



Core Values

The North Wales Borough Police Department's mission is: In compliance with professional standards established by our Oath of Office, our Professional Code of Conduct, and Administrative Directives, the North Wales Borough Police Department's mission is to provide a sense of safety and security to Borough residents and guests through selfless service.

Accordingly, North Wales Borough Police will conduct, act, and perform in such a manner that maintains and advances public trust and confidence. Our commitment to excellence not only extends to the community but to the officers and employees of this department who have dedicated themselves to the profession of policing. The police department's operational strategy focuses on three main areas: police service, public safety/traffic enforcement, and training.

① **Selfless Service**

We serve not to benefit ourselves but rather the individuals who can benefit from our actions.

② **Collaboration**

We value working together to create and maintain a culture of mutual trust and optimism for the future, with a goal of shared success and accomplishment.

③ **Humility**

We serve North Wales Borough in a respectful, compassionate, and non-judgmental manner, remembering that we are members of the community we serve.

④ **Integrity**

We operate in a professional, ethical, and honest manner towards our work, peers, and the North Wales Borough community.



Police Department 2024 Achievements

➤ Collaborated to implement Shop With a Cop with North Penn Police Athletic League



➤ Implemented Mini Red Dots to Handguns - Full Day of Range Training



➤ Started Accreditation Process: Implemented 40 New Policies to Date



➤ Installed New In-Car Cameras that Sync with Body-Worn Cameras



➤ Completed Emergency Action Plan (EAP) per Risk Control Assessment Requirement



➤ Implemented Bus Patrol (Cameras) in conjunction with North Penn School District



➤ Continued Community Outreach through Participation in 3 Trunk or Treats, Reading at the North Penn YMCA and North Wales Elementary School, and Other Programs





Police Department 2025 Goals

➤ Achieve levels of staffing for greatest efficacy and efficiency



➤ Complete Accreditation



➤ Send more officers to bike training



➤ Send officer to Armorer School



➤ Send officer to Firearms Instructor School



➤ Send officer to Field Training Officer School



➤ Expand Shop With a Cop



➤ Maintain Community Policing and Outreach programs to promote public safety and engage with residents and business owners

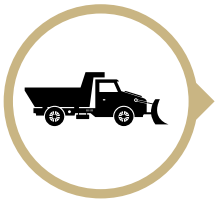




Public Works Department



Parks and Grounds Upkeep



Capital Improvement Projects

Infrastructure Maintenance



Snow and Ice Removal



Maintains and repairs public infrastructure, including streets, sidewalks, and stormwater systems, ensuring safe and accessible facilities

Manages the upkeep of public parks, recreational areas, and green spaces to enhance community enjoyment and environmental quality.

Prepares for and manages snow and ice removal operations to keep roads and sidewalks clear and safe during winter months.

Plans and executes infrastructure projects, such as road repaving and facility upgrades, to support the Borough's growth and long-term needs.



Public Works 2024 Achievements

- Inlet cleaning, repair, and maintenance.
➤ Documented sediment removal and street sweeping for MS4 reporting



- Procurement, installation and construction of capital equipment including Portable Water System, Leaf Box, Plow, Salt Spreader, etc.



- Perform temporary road repairs ahead of infrastructure replacement



- Implemented beautification project at Center Street Gateway



- Implemented Risk Control and Evaluation recommendations from insurance carrier: tree and bush care, playground equipment labeling, and additional playground mulch. Obtained quotes to add shade structures to Wee Walers Park.



- Accomplished certifications and trainings including chainsaw, beginning forestry, winter maintenance, traffic safety, PW management best practices, and stormwater management



- Provided assistance for Community Events including, Egg Hunt, Earth Day Recycling Event, Community Garden Planting, Summer Kickoff, Summer Park Tour, Community Day, and other private events





Public Works 2025 Goals

➤ **Oversee paving projects per recommendation of engineer's Street Paving Assessment**



➤ **Install energy efficiency measures in Borough owned buildings**



➤ **Assist in procurement of vehicles and equipment through LSA Grant**



➤ **Enhance safety protocols and upgrade safety equipment**



➤ **Continue education through available courses and trainings**



➤ **Enhance infrastructure at Borough owned facilities to improve security measures**



➤ **Identify and apply for funding related to stormwater infrastructure**



NORTH WALES BOROUGH 2025 BUDGET	2023 ACTUAL	2024 BUDGET	YTD 10/31/2024	2025 BUDGET
2025 BUDGETED REVENUES				
General Fund 01 Revenue				
0130110 · REAL ESTATE TAXES-CURRENT	672,090.57	810,474.36	774,722.39	813,282.06
0130140 · R/E TAXES-DELINQUENT	6,549.25	5,000.00	6,235.44	5,000.00
0130160 · REAL ESTATE TAXES-INTERIM	-365.55	250.00	826.31	350.00
0131010 · REAL ESTATE TRANSFER TAXES	98,769.16	75,000.00	67,522.94	72,500.00
0131021 · EARNED INCOME TAXES	612,839.09	500,000.00	509,648.68	525,000.00
0131041 · LOCAL SERVICES TAX	55,184.21	42,000.00	42,388.82	42,000.00
0132180 · CABLE TELEVISION FRANCHISE	53,094.97	55,000.00	25,331.97	50,000.00
0132191 · BUSINESS PRIVILEGE	15,100.00	14,500.00	13,700.00	15,000.00
0132240 · OTHER PERMITS & FEES	3,445.00	2,600.00	3,205.00	2,750.00
0132282 · STREET OPENINGS	3,680.00	1,200.00	1,100.00	1,200.00
0133110 · COURT- NON-TRAFFIC VIOLATIONS	4,211.44	4,500.00	2,184.97	3,500.00
0133111 · VEHICLE CODE VIOLATIONS	13,394.39	10,750.00	6,959.73	8,500.00
0133112 · CODE VIOLATIONS	1,083.79	750.00	1,400.00	750.00
0134110 · INTEREST EARNINGS	3,415.13	2,500.00	14,172.91	2,500.00
0134240 · PROPERTY LEASE FEES	2,060.00	1,500.00	5,896.00	15,384.00
0134253 · CELL TOWER FEES	4,932.00	3,600.00	2,466.00	3,600.00
0135401 · GRANTS MISC	215,805.00	216,000.00	3,448.85	10,000.00
0135501 · PUBLIC UTILITIES	1,503.79	1,495.00	1,609.47	1,600.00
0135504 · ALCOHOL BEVERAGE TAXES	600.00	400.00	600.00	600.00
0135505 · PENSION ALLOCATION	62,118.97	55,000.00	62,915.55	65,096.00
0135507 · FIRE INSURANCE PREMIUM TAX	22,827.28	22,000.00	23,122.96	23,500.00
0135510 · STATE POLICE FINES ALLOCATION	1,304.69	550.00	689.99	600.00
0135801 · FIRE CO INSURANCE SHARED PMT	9,521.00	10,000.00	8,335.00	8,500.00
0136104 · BENEFIT PERCENT	3,379.02	3,240.00	3,170.52	4,320.00
0136130 · LAND DEV/SUB-DIVISION	1,600.00	750.00	0.00	750.00
0136133 · ZONING PERMITS	4,800.00	4,000.00	3,920.00	4,000.00
0136134 · ZONING HEARING FEES	5,148.76	2,250.00	4,648.72	2,250.00
0136150 · SALE OF MAPS, BOOKS, ETC.	25.00	25.00	10.00	25.00
0136211 · ACCIDENT REPORT FEES	705.00	600.00	330.00	450.00
0136214 · CROSSING GUARDS	9,066.25	8,500.00	9,368.04	9,500.00
0136241 · BUILDING PERMITS	15,221.40	13,500.00	23,650.60	15,500.00
0136242 · ELECTRICAL PERMITS	6,949.50	5,000.00	9,914.00	6,000.00
0136243 · PLUMBING PERMITS	3,760.00	2,750.00	4,420.00	3,000.00
0136244 · MECHANICAL PERMITS	4,765.00	3,500.00	7,990.00	4,000.00
0136245 · USE AND OCCUPANCY PERMITS	5,180.00	4,250.00	4,500.00	4,300.00
0136246 · DUMPSTER PERMITS	400.00	350.00	520.00	400.00
0136247 · RENTAL REGISTRATION FEES	23,500.00	22,500.00	22,790.00	22,500.00
0136720 · COMMUNITY CENTER FEES/ADMISSION	1,084.00	15,000.00	327.02	5,000.00
0136741 · PARK SECURITY DEPOSIT	0.00	50.00	1,200.00	1,000.00
0138010 · MISC REVENUE GEN	14,582.05	10,000.00	8,798.90	8,000.00
0138020 · INSURANCE CLAIMS	5,734.44	0.00	0.00	0.00
0138310 · STATE FEE FOR PERMITS	720.00	550.00	648.00	550.00
0138330 · POLICE SERVICES	900.00	400.00	300.00	400.00
0138610 · SALE OF EQUIPMENT, ETC.	0.00	250.00	0.00	250.00
0138710 · DONATIONS	7,725.00	100.00	2,900.00	100.00
0139510 · REFUNDS-PRIOR YR EXPENSE	416.00	500.00	5,302.98	500.00
	1,978,825.60	1,933,134.36	1,693,191.76	1,764,007.06

NORTH WALES BOROUGH 2025 BUDGET	2023 ACTUAL	2024 BUDGET	YTD 10/31/2024	2025 BUDGET
Street Lighting Fund 02 Revenue				
0230110 · R/E TAXES-CURRENT	30,702.24	31,467.13	30,079.04	31,576.14
0230140 · R/E TAXES-DELINQUENT	308.74	300.00	286.07	300.00
0230160 · R/E TAXES-INTERIM	-16.68	30.00	34.36	30.00
0234110 · INTEREST EARNINGS	721.98	350.00	1,571.97	350.00
0238010 · MISC REVENUE	0.00	0.00	9,833.54	0.00
	31,716.28	32,147.13	41,804.98	32,256.14
Fire Service Fund 33 Revenue				
0330110 · R/E TAXES-CURRENT	40,325.48	41,329.97	39,506.81	41,473.14
0330140 · R/E TAXES-DELINQUENT	325.23	200.00	365.55	200.00
0330160 · R/E TAXES-INTERIM	-21.93	10.00	45.13	10.00
0334110 · INTEREST EARNINGS	228.65	235.00	48.11	235.00
	40,857.43	41,774.97	39,965.60	41,918.14
Highway Improvement Fund 18 Revenue				
1830110 · R/E-CURRENT	72,707.88	74,519.18	71,231.97	74,777.33
1830140 · R/E TAXES-DELINQUENT	596.15	375.00	660.30	375.00
1830160 · R/E TAXES-INTERIM	-39.56	30.00	81.39	30.00
1834110 · INTEREST EARNINGS	2,484.39	1,250.00	5,876.57	1,250.00
	75,748.86	76,174.18	77,850.23	76,432.33
Weingartner Park Fund 19 Revenue				
1934110 · INTEREST EARNINGS	666.38	325.00	1,475.02	750.00
	666.38	325.00	1,475.02	750.00
Debt Service Fund 23 Revenue				
2330110 · R/E TAXES-CURRENT	80,498.05	117,414.68	112,235.22	117,821.43
2330140 · R/E TAXES-DELINQUENT	626.46	400.00	726.78	400.00
2330160 · R/E TAXES-INTERIM	-43.77	10.00	111.36	10.00
2334110 · INTEREST EARNINGS	2,126.10	1,375.00	6,182.07	1,375.00
2334220 · REVENUE FROM LEASING	35,060.57	35,000.00	35,749.78	35,750.00
	118,267.41	154,199.68	155,005.21	155,356.43
Capital Improvement Fund 30 Revenue				
3034110 · INTEREST EARNINGS	64,340.09	56,188.98	120,243.95	42,000.00
3035114 · TASA GRANT	0.00	770,000.00	0.00	770,000.00
3035109 · CDBG GRANTS	0.00	0.00	0.00	0.00
3035115 · PANDEMIC RECOVERY GRANT	464,754.00	0.00	0.00	0.00
3035416 · RACP STATE GRANT	0.00	1,000,000.00	0.00	1,000,000.00
3038010 · MISC REVENUE	0.00	0.00	0.00	0.00
	721,698.09	2,176,188.98	120,243.95	1,812,000.00
Capital Equipment Fund 32 Revenue				
3234110 · INTEREST EARNINGS	1,640.36	850.00	4,059.55	1,800.00
3238020 · CLAIM PAYMENTS-INSURANCE	0.00	0.00	0.00	0.00
3238610 · SALE OF PROPERTY	0.00	500.00	0.00	22,500.00
3239205 · RESERVE FUND TRANSFER	25,000.00	0.00	0.00	0.00
	26,640.36	1,350.00	4,059.55	24,300.00
Liquid Fuels Fund 35 Revenue				
3534110 · INTEREST EARNINGS	6,924.99	3,250.00	17,151.87	3,250.00
3535502 · MOTOR VEHICLE FUEL TAXES	98,327.61	97,500.00	95,233.39	95,747.84
3538010 · MISC REVENUE	4,786.00	4,300.00	4,880.70	4,978.30
	110,038.60	105,050.00	117,265.96	103,976.14

NORTH WALES BOROUGH 2025 BUDGET	2023 ACTUAL	2024 BUDGET	YTD 10/31/2024	2025 BUDGET
Recycling Fund 41 Revenue				
4134110 · INTEREST EARNINGS	1,311.89	600.00	3,023.70	1,500.00
4135112 · RECYCLING GRANT	0.00	6,500.00	5,023.07	6,500.00
4137900 · OTHER REVENUES	0.00	0.00	0.00	0.00
4137910 · EVENT FEES	0.00	0.00	0.00	0.00
4138010 · MISC REVENUE	877.00	780.00	1,227.12	780.00
4138710 · CONTRIBUTIONS	15,000.00	15,000.00	15,000.00	10,000.00
	17,188.89	22,880.00	24,273.89	18,780.00
History Commission Fund 42 Revenue				
4234110 · INTEREST EARNINGS	19.46	10.00	42.58	10.00
4236150 · SALE OF HISTORY COMM. ITEMS	210.00	150.00	6.00	150.00
4236722 · FUNDRAISING INCOME	0.00	0.00	168.00	0.00
4238010 · MISC REVENUE	60.00	50.00	4.00	50.00
	289.46	210.00	220.58	210.00
Library Fund 43 Revenue				
4330110 · R/E TAXES-CURRENT	20,162.62	20,664.98	19,753.40	20,736.57
4330140 · R/E TAXES-DELINQUENT	202.75	225.00	187.85	225.00
4330160 · R/E TAXES-INTERIM	-10.96	10.00	22.56	20.00
4334110 · INTEREST EARNINGS	125.80	115.00	50.40	35.00
	20,480.21	21,014.98	20,014.21	21,016.57
Cemetery Preservation Fund 44 Revenue				
4434110 · INTEREST EARNINGS	547.28	250.00	1,213.17	650.00
4438710 · DONATIONS	0.00	0.00	0.00	0.00
	547.28	250.00	1,213.17	650.00
2025 BUDGETED EXPENSES				
General Fund 01 Expense				
0140011 · LEGISLATIVE	9,000.00	9,000.00	7,500.00	9,000.00
0140042 · DUES, SUBSCRIPTIONS, TRAINING	2,238.20	3,500.00	2,704.00	3,500.00
ADMINISTRATION DEPT.				
0140110 · WAGES-MANAGER	100,006.40	103,500.00	87,577.60	106,087.50
0140112 · WAGES-ASST. SECRETARY	49,672.80	72,120.00	60,534.40	76,875.00
0140114 · WAGES-P/T CLERK	21,224.24	41,860.00	20,682.51	42,906.50
0140115 · WAGES-ADMIN OFFICE STAFF	28,771.37	27,456.00	19,734.00	24,744.72
0140131 · PROFESSIONAL SERVICES	13,075.71	15,000.00	12,681.88	15,000.00
0140142 · DUES, SUBSCRIPTIONS	901.89	1,000.00	349.90	750.00
0140146 · MEETINGS/CONFERENCE/COURSES	810.00	1,200.00	6,045.92	1,500.00
FINANCE DEPARTMENT				
0140222 · OPERATING EXPENSE	2,771.39	2,800.00	3,964.09	5,000.00
0140231 · AUDITING SERVICES	15,150.00	16,000.00	18,850.00	22,500.00
0140237 · COMPUTER	44.79	750.00	493.84	750.00
TAX COLLECTION SERVICES				
0140311 · WAGES-TAX COLLECTOR	5,642.00	6,000.00	5,666.00	6,000.00
0140330 · OTHER SERVICES AND CHARGES	505.07	700.00	532.52	700.00
0140331 · BERKHEIMER COMMISSION	7,541.36	6,750.00	6,117.73	6,750.00
0140332 · POSTAGE	299.08	500.00	308.92	500.00
0140335 · INSURANCE AND BONDING	0.00	350.00	0.00	350.00
LEGAL SERVICES				
0140431 · SOLICITOR	36,000.00	36,000.00	27,000.00	36,000.00
0140436 · CODIFICATION	7,731.23	1,500.00	1,390.00	8,500.00
GENERAL OPERATING				

NORTH WALES BOROUGH 2025 BUDGET	2023 ACTUAL	2024 BUDGET	YTD 10/31/2024	2025 BUDGET
0140621 · OFFICE SUPPLIES	930.73	1,200.00	998.56	1,200.00
0140632 · COMMUNICATIONS-PHONE	641.03	800.00	569.65	800.00
0140634 · ADVERTISING	6,346.52	6,000.00	2,655.67	6,000.00
0140635 · POSTAGE	1,632.57	2,850.00	1,200.00	2,000.00
0140636 · PRINTING	522.83	750.00	209.13	750.00
0140637 · REPAIRS/MAINTENANCE	2,689.85	5,000.00	667.53	5,000.00
0140638 · EQUIPMENT RENTAL	661.02	675.00	512.55	675.00
ENGINEERING				
0140831 · ENGINEER	28,692.95	50,000.00	30,994.68	50,000.00
GENERAL BUILDING				
0140922 · OPERATING EXP	300.68	4,000.00	95.00	4,000.00
0140923 · HEATING FUEL	11,963.05	10,000.00	7,924.54	10,000.00
0140935 · JANITORIAL	973.42	1,300.00	336.31	1,300.00
0140936 · ELECTRICITY	7,872.82	8,000.00	6,574.67	15,200.00
0140937 · REPAIRS/MAINTENANCE SERVICES	4,893.64	13,500.00	3,742.99	12,500.00
0140938 · LEASE	1,007.40	1,200.00	1,498.50	3,000.00
0140945 · CONTRACTED SRVICES	4,520.33	4,500.00	2,535.03	4,500.00
POLICE DEPARTMENT				
0141010 · WAGES-CHIEF	119,017.60	125,000.00	105,776.00	128,125.00
0141012 · WAGES-POLICE CLERICAL	19,597.45	26,500.00	16,328.50	29,315.00
0141013 · WAGES-CROSSING GUARDS	14,452.50	12,000.00	11,275.00	16,800.00
0141014 · WAGES-FULL TIME OFFICERS	318,683.85	383,872.00	269,593.51	402,622.81
0141015 · WAGES-P/T OFFICERS	114,262.53	70,000.00	55,302.51	70,000.00
0141016 · LONGEVITY / EDUCATION INCENTIVE	7,025.00	7,025.00	3,625.00	7,625.00
0141017 · HOLIDAY PAY	5,295.68	7,522.80	6,460.54	7,742.75
0141018 · OVERTIME WAGES, POLICE	30,888.72	31,000.00	25,577.59	31,000.00
0141021 · OFFICE SUPPLIES, POLICE	634.50	1,500.00	342.53	1,500.00
0141023 · COMMUNITY POLICING	9,017.62	4,000.00	2,162.96	4,000.00
0141024 · OPERATING EXP, POLICE	3,017.01	3,000.00	2,757.25	3,000.00
0141025 · MAINT/REPAIRS	427.70	2,100.00	166.32	2,100.00
0141026 · MINOR EQUIPMENT, POLICE	8,039.24	7,000.00	203.44	7,000.00
0141028 · UNIFORMS, POLICE	8,038.08	7,000.00	673.14	6,000.00
0141029 · AMMO & RELATED SUPPLIES	2,877.55	5,000.00	2,942.05	5,000.00
0141031 · PROFESSIONAL SERVICES, POLICE	8,959.15	8,000.00	5,790.00	8,000.00
0141032 · COMMUNICATIONS-PHONE/RADIO	3,213.16	3,500.00	2,476.43	3,500.00
0141033 · GASOLINE, POLICE	11,879.71	15,000.00	8,672.20	12,000.00
0141034 · PRINTING, POLICE	710.30	1,000.00	579.20	1,000.00
0141037 · VEHICLE MAINT/REPAIRS	5,010.02	7,000.00	3,191.63	7,000.00
0141042 · DUES/SUBSCRIPTIONS, POLICE	695.00	750.00	565.00	1,750.00
0141044 · UNIFORM MAINTENANCE, POLICE	2,500.00	3,000.00	2,500.00	3,000.00
0141045 · CONTRACTED SERVICES	8,169.00	40,000.00	37,755.64	34,000.00
0141046 · TRAINING, POLICE	3,672.41	7,500.00	3,006.00	7,500.00
0141050 · EMERGENCY MGMT/MIRT/SWAT	4,000.00	4,500.00	5,500.00	5,500.00
FIRE SERVICES				
0141136 · HYDRANT CHARGES	8,453.00	8,500.00	9,703.00	10,000.00
0141153 · FIRE RELIEF	22,827.28	22,000.00	23,122.96	23,500.00
CODE ENFORCEMENT DEPARTMENT				
0141313 · INSPECTION- CONTRACTED SERVICES	30,782.50	22,880.00	23,067.50	26,000.00
0141339 · STATE PERMIT FEES	1,329.00	1,200.00	2,896.00	3,000.00
0141343 · DUES, SUBSCRIPTION	0.00	350.00	285.00	350.00

NORTH WALES BOROUGH 2025 BUDGET	2023 ACTUAL	2024 BUDGET	YTD 10/31/2024	2025 BUDGET
PLANNING AND ZONING				
0141431 · PROFESSIONAL SERVICES	0.00	5,000.00	5,286.25	5,000.00
0141434 · SOLICITOR	4,936.68	6,000.00	2,407.18	6,000.00
0141435 · ADVERTISING	1,650.36	3,500.00	1,384.34	3,500.00
0141439 · COURT STENOGRAPHER	1,297.50	1,000.00	705.00	1,000.00
PUBLIC WORKS DEPARTMENT				
0143012 · WAGES- F/T PUBLIC WORKS	43,590.48	65,520.00	55,440.00	67,158.00
0143013 · WAGES-P/T PUBLIC WORKS	51,560.57	87,240.00	42,935.04	89,421.00
0143018 · OVERTIME WAGES	2,427.87	6,000.00	5,062.67	6,000.00
0143020 · SUPPLIES	2,713.24	2,500.00	2,023.60	2,500.00
0143023 · HEATING FUEL	1,469.28	3,500.00	1,928.19	3,500.00
0143024 · DIESEL	1,917.46	4,000.00	1,647.86	4,000.00
0143238 · UNIFORMS PUBLIC WORKS	489.91	750.00	972.77	750.00
0143242 · SAFETY SUPPLIES	123.47	750.00	505.34	750.00
0143246 · FIRE EXTINGUISHERS	511.00	750.00	0.00	750.00
0143260 · SUPPLIES - SMALL TOOLS	2,708.72	2,500.00	2,015.70	2,500.00
0143321 · COMMUNICATIONS-PHONE	1,095.75	1,300.00	659.40	1,300.00
0143361 · ELECTRICITY	1,961.40	2,000.00	1,191.90	2,000.00
0143365 · SOLID WASTE DISPOSAL	2,674.94	3,250.00	3,532.38	5,000.00
0143373 · BUILDING MAINTENANCE	2,072.20	3,500.00	2,324.29	3,500.00
0143374 · EQUIPMENT REPAIRS	1,212.73	2,000.00	803.78	2,000.00
0143375 · VEHICLE MAINT/REPAIRS	3,808.20	5,000.00	2,544.33	5,000.00
0143420 · DUES, SUBSCRIPT.	35.00	300.00	223.00	300.00
0143437 · ELECTRICAL REPAIRS/MAINTENANCE	124.83	2,000.00	0.00	2,000.00
0143937 · CONSTRUCTION REPAIRS/MAINT	372.02	6,000.00	1,031.16	6,000.00
PARKS AND CULTURAL				
0145100 · COMMUNITY CENTER PROGRAM EXP	900.00	10,000.00	305.30	10,000.00
0145222 · FESTIVAL DONATION	500.00	500.00	500.00	500.00
0145420 · SUPPLIES-PARK	2,690.78	6,000.00	6,014.10	6,000.00
0145436 · ELECTRICITY	800.56	900.00	694.39	900.00
0145437 · MAINTENANCE/REPAIRS	79.84	1,500.00	263.97	1,500.00
0145445 · CONTRACTED SERVICES	4,954.42	22,100.00	6,920.50	12,100.00
INSURANCES/BENEFITS/BANKING				
0148010 · MISCELLANEOUS BANK CHARGES	1,589.70	1,500.00	1,702.28	1,500.00
0148020 · MISCELLANEOUS EXPENSES	566.43	15,750.00	18,343.49	11,250.00
0148030 · PAYROLL PROCESSING FEE	6,516.27	6,890.00	4,916.05	6,890.00
0148410 · FIRE CO WORKERS COMP	18,106.00	21,500.00	14,702.00	21,500.00
0148435 · WORKERS COMPENSATION INSURANCE	23,749.00	25,055.00	18,791.25	25,055.00
0148516 · UNEMPLOYMENT COMP	10,550.07	14,000.00	5,152.28	14,000.00
0148610 · DENTAL	7,357.83	9,600.00	6,542.90	9,800.00
0148615 · HEALTH & HOSPITALIZATION	101,915.15	117,120.00	112,453.40	136,200.00
0148616 · PENSION EXPENSE-NON-UNIFORM	10,228.99	17,460.00	12,522.35	19,177.00
0148617 · SOCIAL SECURITY/MEDICARE	73,508.16	84,400.49	62,513.09	87,996.56
0148620 · LTD/STD/LIFE	4,456.06	6,600.00	4,917.61	6,600.00
0148635 · CASUALTY & LIABILITY	64,434.00	74,500.00	55,666.50	75,145.00
0148636 · INSURANCE & BONDING	560.40	600.00	183.75	500.00
0148716 · PENSION ENTITLEMENT P.D.	48,477.00	55,000.00	54,944.00	65,096.00
0148730 · PAYMENT IN LIEU OF BENEFITS	19,403.19	21,600.00	18,084.88	28,800.00
0148731 · MANAGEMENT/CONSULTING SERVICES	7,570.00	7,000.00	5,695.00	7,000.00
	2,094,432.47	2,377,396.29	1,521,398.29	2,119,707.84

NORTH WALES BOROUGH 2025 BUDGET	2023 ACTUAL	2024 BUDGET	YTD 10/31/2024	2025 BUDGET
Street Lighting Fund 02 Expense				
0243410 · STREET LIGHTING MAINT	690.00	6,500.00	19,995.48	6,500.00
0243436 · ELECTRICITY	22,453.62	23,400.00	16,421.32	23,400.00
	23,143.62	29,900.00	36,416.80	29,900.00
Fire Service Fund 33 Expense				
0345650 · FIRE COMPANY	40,000.00	40,000.00	40,000.00	40,000.00
	40,000.00	40,000.00	40,000.00	40,000.00
Highway Improvement Fund 18 Expense				
1840831 · ENGINEER	72,428.21	60,000.00	46,710.55	60,000.00
1843060 · CAPITAL CONSTRUCTION	0.00	175,000.00	0.00	175,000.00
	72,428.21	235,000.00	46,710.55	235,000.00
Weingartner Park Fund 19 Expense				
1945436 · ELECTRICITY	422.25	456.00	340.87	456.00
	422.25	456.00	340.87	456.00
Debt Service Fund 23 Expense				
2347110 · G. O. BOND/LOAN	92,000.00	92,000.00	93,000.00	92,000.00
2347210 · G.O. BOND/LOAN - INTEREST	20,779.74	22,800.00	16,561.53	22,800.00
	112,788.74	114,800.00	109,561.53	114,800.00
Capital Improvement Fund 30 Expense				
3040936 · TASA GRANT	0.00	770,000.00	0.00	770,000.00
3040935 · RACP STATE GRANT	0.00	1,000,000.00	0.00	350,000.00
3040934 · PANDEMIC RECOVERY GRANT	464,700.97	930,000.00	421,769.07	0.00
3043030 · OTHER SERVICES & CHARGES	15,166.50	23,500.00	23,770.50	23,500.00
3043060 · REVITALIZATION	12,852.00	13,000.00	12,978.00	13,000.00
3043824 · INFRASTRUCTURE	15,175.00	750,000.00	102,755.63	550,000.00
3046306 · CDBG GRANT	0.00	0.00	0.00	0.00
	507,894.47	3,486,500.00	561,273.20	1,706,500.00
Capital Equipment Fund 32 Expense				
3240170 · CAPITAL PURCHASE-ALL DEPT.	1,922.93	5,000.00	2,313.00	5,000.00
3241070 · CAPITAL PURCHASE P.D.	5,000.00	5,000.00	953.15	5,000.00
3243070 · CAPITAL PURCHASE	3,000.00	15,000.00	0.00	15,000.00
	9,922.93	25,000.00	3,266.15	25,000.00
Liquid Fuels Fund 35 Expense				
3543222 · SNOW REMOVAL EXPENSES	0.00	7,200.00	3,269.68	7,200.00
3543225 · ATTACHMENT PARTS	3,794.25	1,500.00	8,947.34	1,500.00
3543325 · SIGNS	0.00	1,500.00	371.03	1,500.00
3543336 · ELECTRICITY/SIGNAL	100.28	250.00	99.03	250.00
3543337 · SIGNAL MAINTENANCE	0.00	3,500.00	0.00	5,500.00
3543725 · REPAIRS/MAINTENANCE SUPPLIES	0.00	1,500.00	1,277.40	1,500.00
3543822 · OPERATING EXPENSE	0.00	1,500.00	0.00	1,500.00
3543826 · MINOR EQUIPMENT/SMALL TOOLS	0.00	1,500.00	0.00	1,500.00
3543835 · VEHICLE MAINTENANCE	3,019.53	1,500.00	817.75	1,500.00
3543837 · HIGHWAY MAINTENANCE PROJECTS	0.00	350,000.00	12,185.00	350,000.00
	6,914.06	369,950.00	26,967.23	371,950.00
Recycling Fund 41 Expense				
4145422 · OPERATING EXPENSE	390.43	1,500.00	86.43	1,500.00
4145424 · CULTURAL/REC SUPPLIES	12,090.53	15,000.00	12,178.06	15,000.00
4145537 · SHADE TREE- RECYCLING	1,090.00	1,000.00	300.00	1,000.00
4146124 · CONSERVATION	900.00	1,000.00	1,000.00	1,000.00
	14,470.96	18,500.00	13,564.49	18,500.00

NORTH WALES BOROUGH 2025 BUDGET		2023 ACTUAL	2024 BUDGET	YTD 10/31/2024	2025 BUDGET
History Commission Fund 42 Expense					
4245022 - OPERATING EXPENSE		270.00	300.00	20.98	300.00
		270.00	300.00	20.98	300.00
Library Fund 43 Expense					
4345650 - LIBRARY		20,010.00	20,000.00	20,000.00	20,000.00
		20,010.00	20,000.00	20,000.00	20,000.00
Cemetery Preservation Fund 44 Expense					
4440924 - CEMETERY SUPPLIES		0.00	5,000.00	0.00	5,000.00
4440925 - CEMETERY MAINT		10.00	25,000.00	0.00	25,000.00
		10.00	30,000.00	0.00	30,000.00

2025 Fund Summary						
FUND	REVENUE			EXPENSE		
	Budgeted Revenues	Forward Fund Balance	Total Fund Balance	Budgeted Expenses	Unencumbered Funds	Reconciled Fund Balances
General Fund	\$1,764,007.06	\$434,841.82	\$2,198,848.88	\$2,119,707.84	\$79,141.04	\$2,198,848.88
Street Light	\$32,256.14	\$58,549.14	\$90,805.28	\$29,900.00	\$60,905.28	\$90,805.28
Fire Service	\$41,918.14	\$2,195.02	\$44,113.16	\$40,000.00	\$4,113.16	\$44,113.16
Highway Improvement	\$76,432.33	\$234,366.37	\$310,798.70	\$235,000.00	\$75,798.70	\$310,798.70
Weingartner Park	\$750.00	\$52,088.81	\$52,838.81	\$456.00	\$52,382.81	\$52,838.81
Debt Service	\$155,356.43	\$186,669.30	\$342,025.73	\$114,800.00	\$227,225.73	\$342,025.73
Capital Improvement	\$ 1,843,167.69	2,604,513.96	\$4,447,681.65	\$1,706,500.00	\$2,741,181.65	\$4,447,681.65
Capital Equipment	\$24,300.00	\$140,672.36	\$164,972.36	\$25,000.00	\$139,972.36	\$164,972.36
Liquid Fuels	\$103,976.14	\$619,358.16	\$723,334.30	\$371,950.00	\$351,384.30	\$723,334.30
Recycling	\$18,780.00	\$112,196.62	\$130,976.62	\$18,500.00	\$112,476.62	\$130,976.62
History Commission	\$210.00	\$1,552.20	\$1,762.20	\$300.00	\$1,462.20	\$1,762.20
Library	\$21,016.57	\$2,029.35	\$23,045.92	\$20,000.00	\$3,045.92	\$23,045.92
Cemetery Preservation	\$650.00	\$42,737.89	\$43,387.89	\$30,000.00	\$13,387.89	\$43,387.89
	\$4,082,820.51	\$4,491,771.00	\$8,574,591.51	\$4,712,113.84	\$3,862,477.67	\$8,574,591.51
Reserve Fund	\$ 61,889.22	\$ 3,395,504.31	\$ 3,457,393.53	\$450,000.00	\$ 3,007,393.53	\$3,457,393.53

INVESTMENT SUMMARY

10/31/2024

FIXED TERM INVESTMENTS

RESERVE FUND

Institution	Cost/Current	Purchase Date	Maturity Date	Term	Basis	Rate	Est. Interest
Ambler SB - CDARS CD	532,789.50	7/27/2024	7/26/2025	268	365	4.65%	18,190.75
American Heritage FCU #33	271,071.01	1/24/2024	1/24/2025	85	365	4.89%	3,086.24
Citadel	772,551.52	2/29/2024	2/28/2025	120	365	5.04%	12,801.07
Citadel	289,518.95	7/17/2023	7/16/2025	258	365	4.75%	9,720.70
First Priority Bank/Mid Penn	264,249.93	4/30/2024	1/31/2025	92	279	5.35%	4,661.79
Freedom Credit Union	272,359.45	5/11/2024	5/11/2025	192	365	5.25%	7,521.60
Penn Community Bank	300,010.00	4/24/2024	4/24/2025	175	365	5.00%	7,192.02
Victory Bank	100,000.00	8/13/2024	2/13/2025	105	185	5.30%	3,008.11
	\$ 2,802,550.36						\$ 55,982.14

MONEY MARKET FUNDS

RESERVE FUND

Institution	Balance	Current Rate	Rate Type	Term	Est. Interest
American Heritage FCU	\$ 506.13	0.17%	Variable		
WSFS - SAVINGS	60,637.25	2.01%	Variable		
Ambler Savings Bank	\$ 53,349.13	1.00%	Variable		
Victory Bank	\$ 196,620.20	5.01%	Variable		
Edward Jones Investments	\$ 281,841.24	4.25%	Fixed		5,907.08
	\$ 592,953.95				\$ 5,907.08

FIXED TERM INVESTMENTS

CAPITAL IMPROVEMENT FUNDS

First Priority Bank CD x7633	217,705.94	12/12/2023	12/12/2024	115	365	5.20%	3,566.80
	\$ 217,705.94						\$ 3,566.80

MONEY MARKET FUNDS

CAPITAL IMPROVEMENT FUNDS

Institution	Balance	Current Rate	Rate Type	Term	Est. Interest		
PLGIT PRIME	\$ 1,883,931.61	5.26%	Variable	115	365	4.65%	27,600.89

TOTAL BOROUGH INVESTMENTS

Reserve Fund	\$ 3,395,504.31	Capital Improvement	\$ 217,705.94
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