

## **PERKASIE BOROUGH COUNCIL**

### Agenda for Council Meeting of June 16, 2025

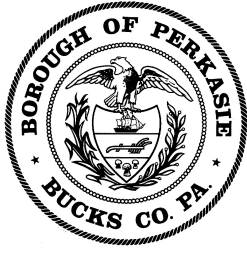
1. Meeting Convenes – Council Meeting Room – 7:00 PM
2. Invocation and Pledge of Allegiance
3. Attendance
4. Proclamation: Parks & Recreation Month – Mayor Hollenbach
5. Audit Presentation: Styer Associates
6. Public Forum
7. President's Remarks
8. Approval of Minutes
  - A. Council, May 19, 2025
  - B. Committee, June 2, 2025
9. Correspondence and Reports
  - A. Mayor's Report
  - B. Taxes Collected
  - C. Budget Status
  - D. Engineer's Report
  - E. Planning Commission Report
  - F. Zoning Hearing Board Report
  - G. Police Report
  - H. Fire Department Report
  - I. Perkasie Regional Authority Report
  - J. Pennridge Wastewater Treatment Authority Report
10. Unfinished Business
11. New Business
  - A. Public Works Committee Items
    1. Superintendent's Report
    2. Consider Resolution #2025-33 – Handicap Parking Spot for 250 N. 3<sup>rd</sup> Street
  - B. Public Utility Committee Items
    1. Superintendent's Report
    2. Installed Capacity Update
  - C. Planning and Zoning Committee Items
    1. Code Enforcement Administrator's Report
    2. Discuss Planning Commission Recommendations for Potential Amendments to Code of Ordinances pertaining to the Keeping of Chickens & Roadside Stands
    3. Constitution Square Update
  - D. Park and Recreation Committee Items
    1. Park and Recreation Director Report
    2. Consider Park Event Application – Grow a Pair 5K
  - E. Personnel and Policy Committee Items
    1. Accept Resignation of Electric Department Employee
    2. Accept Resignation of Crossing Guard
    3. Accept Resignation of Part-Time Events Assistant
    4. Consider Hiring of As-Needed Events Assistant
    5. Consider Hiring of Part-Time Events Assistant

- 6. Consider New Timeclock Policy
- F. Finance Committee Items
  - 1. Payment of the Bills
  - 2. Consider Hiring of Firm for Engineering & Technical Assistance with Substation
  - 3. Consider Purchase of Additional Toters
  - 4. Discuss Possible Acquisition of 200 South Main Street
- G. Economic Development Committee Items
  - 1. Community & Economic Development Report
- H. Public Safety Committee Items
- I. Historical Committee Items
- 12. Other New Business
- 13. Report from Youth Councilors
- 14. Public Forum
- 15. Press Forum
- 16. Executive Session – Matters of Personnel & Real Estate
- 17. Adjournment

***\*\*Next Meeting: Monday, July 21, 2025 – 7:00 PM\*\****

Perkasie Borough Council agendas are available via e-mail in advance of the meetings. Please send any agenda requests to: [admin@perkasieborough.org](mailto:admin@perkasieborough.org). The agendas and Perkasie Borough Council meeting packets are both available on the Borough's website at [www.perkasieborough.org](http://www.perkasieborough.org).





# BOROUGH OF PERKASIE

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## A Proclamation to Declare July as Parks and Recreation Month

**WHEREAS**, the Perkasio Borough Council recognizes that the parks and recreation field is a diverse and comprehensive system that improves personal, social, environmental and economic health; and

**WHEREAS**, the Borough Council recognizes the importance and benefits of park and recreation services that enrich the lives of its citizens, and help make this community a desirable place to live, work and visit; and

**WHEREAS**, the Borough Council supports the skilled work of park and recreation professionals to strengthen community cohesion and resiliency, connect people with nature and each other, and provide and promote opportunities for healthful living, social equity and environmental sustainability; and

**WHEREAS**, the Borough Council values the essential services that parks and recreation professionals and volunteers perform to provide recreational and developmental enrichment for our children, youth, adults and older adults; and to ensure our parks and recreational spaces are clean, safe, inclusive, welcoming and ready to use.

**NOW, THEREFORE**, be it resolved that I, Jeff Hollenbach, do hereby proclaim the month of July, 2025 as Parks and Recreation Month in Perkasio Borough.

*Mayor Jeff Hollenbach*  
*June 16, 2025*

**BOROUGH OF PERKASIE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2024**

## BOROUGH OF PERKASIE

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## INDEPENDENT AUDITORS' REPORT

To the Borough Council  
Borough of Perkasio  
Perkasie, Pennsylvania

### Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Borough of Perkasio as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Borough's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Borough of Perkasio, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Borough of Perkasio, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Borough of Perkasié's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Borough of Perkasié's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Borough of Perkasié's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedules of changes in net pension liability, and schedules of employer contributions – pension plan on pages 4 through 13 and 60 through 65 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



STYER ASSOCIATES  
Certified Public Accountants

Souderton, Pennsylvania  
June 3, 2025





As management of the Borough of Perkasie, we offer readers of the Borough of Perkasie's financial statements this narrative overview and analysis of the financial activities of the Borough for the fiscal year ended December 31, 2024. Professional standards require the inclusion of certain comparative information in the Management's Discussion and Analysis (MD&A) found in pages 4 through 13. The MD&A is to be read in conjunction with the Borough's financial statements on the remaining pages.

### **THE FINANCIAL HIGHLIGHTS**

- As of December 31, 2024, the Borough of Perkasie's Government-wide assets exceeded its liabilities by \$22,535,425 (net position). Of this amount, \$4,540,860 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. Total cash increased by \$ 110,486.
- The Borough's Government-wide net position increased from 2023 by \$ 1,261,266 - pg.15.
- As of December 31, 2024, the Borough of Perkasie's Total Governmental Funds reported an ending fund balance of \$2,505,840. Of this amount, \$1,226,371 (unassigned fund balance-pg.16) is available for spending at the government's discretion. The unassigned general fund balance is 13.3% of total General Fund expenditures.
- As of December 31, 2024, the Borough of Perkasie's Proprietary Fund reported an ending net position of \$3,362,426. Of this amount, \$1,902,456 (unrestricted net position-pg.19), is available for spending at the government's discretion. The unrestricted net position is 29.3% of the Proprietary Fund total operating expenses.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

The Borough's annual financial report consists of several sections. The MD&A is intended to serve as a synopsis of the Borough of Perkasie's financial performance for the year. The Borough of Perkasie's year-end Financial Statements, beginning on page 14, are comprised of five components: 1) Government-Wide Financial Statements, 2) Governmental Fund Financial Statements, 3) Notes to the Financial Statements, 4) Budgetary Comparison Schedule-General Fund, and 5) Pension Plan Liability & Contribution Schedules.

**Government-Wide Financial Statements** -The Government-Wide Financial Statements (pgs 14,15) are designed to provide readers with a broad overview of the Borough of Perkasie's finances, in a manner similar to a private-sector business that utilizes full accrual accounting.

The Statement of Net Position presents information on all of the Borough of Perkasie's assets and liabilities with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Borough is improving or deteriorating.

The Statement of Activities presents information showing how the Borough's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement, of some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both Government-Wide Financial Statements distinguish functions of the Borough of Perkasie that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental fund activities of the Borough include General Government, Public Safety, Refuse Collection, Capital Projects, Public Works, and Parks and Recreation. Electric distribution is the business-type (proprietary) activity of the Borough.

The Government-Wide financial statements include only the Borough of Perkasie. There are no other organizations or agencies whose financial statements should be combined and presented with the financial statements of the Borough.

**Fund Financial Statements** - A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Borough of Perkasie, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the Borough of Perkasie are governmental, proprietary or fiduciary (escrow) funds.

**Governmental Fund Financial Statements** - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements (pgs 16,17) focus on near-term inflows and outflows of spendable resources, as well as the balance of spendable resources available at the end of the fiscal year (modified accrual accounting). Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Borough of Perkasie maintains 8 individual governmental funds (General Fund, Capital Fund, State Liquid Fuels Fund, Fire Protection Fund, Road Improvement Fund, Menlo Aquatics Fund, Refuse Fund and American Recovery Plan Fund). The Governmental Fund Balance Sheet (pg 16) and Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances (pg 17) contain three columns and a total column. The General Fund column includes



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MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2024

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the General Fund, the Menlo Aquatics Fund, the Refuse Fund and the American Recovery Plan Fund. The Capital Fund column is self-explanatory. The Other Governmental Funds column includes the Fire Protection Fund, the Road Improvement Fund and the State Liquid Fuels Fund. Only the General Fund and Capital Projects Funds are to be considered major governmental funds.

The Reconciliation, on page 18, details the difference between the net change in fund balances on the Statement of Revenues, Expenditures and Changes in Fund Balances, on page 17, and the Statement of Activities on page 15.

The Borough of Perkasio adopts an annual appropriated budget for all of its funds. A budgetary comparison schedule has been provided as required supplementary information for the General Fund to demonstrate compliance with this budget on page 60.

**Proprietary Fund** - The Borough maintains one type of proprietary fund; an enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Borough of Perkasio uses an enterprise fund to account for its Electric distribution activities.

Proprietary fund statements (pgs 19-21) provide the same type of information as the government-wide financial statements, only in more detail. The Propriety Fund financial statements provide separate information for the Electric Fund which is also considered a major fund of the Borough of Perkasio.

**Notes to the financial statements** – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide, governmental fund and proprietary fund financial statements. The notes to the financial statements can be found on pages 24 through 59 of this report.

In 2022, The Borough implemented GASBS No. 87, The Lease Standard. The reporting of lease receivables is presented in Note 4 of the financial statements.

**Government-Wide Financial Analysis (See Table 1)**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Borough of Perkasio, assets exceeded liabilities by \$22,535,425 at the close of 2024.

Infrastructure assets of the governmental activities are included within this report. The capital assets (e.g., land, buildings, machinery, infrastructure, and equipment) of the governmental activities of the Borough of Perkasio less outstanding debt equal \$16,089,359. The majority of the outstanding debt of the governmental activities funds was incurred for the aquatics center construction.

BOROUGH OF PERKASIE, PENNSYLVANIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2024

The largest portion of the governmental activities' net position of \$19,172,999 (83.9 percent) reflects its investment in capital assets (e.g., land, buildings, improvements, machinery and equipment) less depreciation and any related debt used to acquire those assets that is still outstanding. The Borough of Perkasio uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Borough of Perkasio's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Table 1 – Borough of Perkasio's Net Position-Gov't Wide

	Governmental Activities		Business-type Activities		Total	
Assets:	2024	2023	2024	2023	2024	2023
Current assets	\$ 3,739,093	\$ 3,968,827	\$ 2,550,566	\$ 2,065,366	\$ 6,289,659	\$ 6,034,193
Capital assets	17,405,359	17,328,030	1,459,970	1,461,421	18,865,329	18,789,451
Deferred Outflows	1,805,906	2,777,721	239,985	369,118	2,045,891	3,146,839
Total assets	22,950,358	24,074,578	4,250,521	3,895,905	27,200,879	27,970,483
Long-term debt	2,599,513	4,163,596	2,712	205,707	2,602,225	4,369,303
Other liabilities	257,084	115,831	881,640	767,996	1,138,724	883,827
Total liabilities	2,856,597	4,279,427	884,352	973,703	3,740,949	5,253,130
Deferred Inflows	920,762	1,435,709	3,743	7,485	924,505	1,443,194
Net Position:						
Invested in capital assets, net of debt	16,089,359	15,624,029	1,459,970	1,461,421	17,549,329	17,085,450
Restricted	445,236	239,471	-	-	445,236	239,471
Unrestricted	2,638,404	2,495,942	1,902,456	1,453,296	4,540,860	3,949,238
Total net position	\$ 19,172,999	\$ 18,359,442	\$ 3,362,426	\$ 2,914,717	\$ 22,535,425	\$ 21,274,159

The balance of the total unrestricted net position, in Table 1, of \$4,540,860 may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the 2024 fiscal year, the Borough of Perkasio reported an increase in net position of \$ 1,261,266 as indicated on page 15.

Table 2 highlights the Borough's revenues and expenditures for the fiscal year ended December 31, 2024. These two components are subtracted to yield the change in net position.

Revenue is further divided into two major components: Program Revenue and General Revenue. Program revenue is defined as charges for sales and services, and operating grants and contributions. General revenue includes taxes, investment income and other unrestricted revenue sources.

BOROUGH OF PERKASIE, PENNSYLVANIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2024

Table 2 – Borough of Perkasie's Changes in Net Position-Gov't Wide

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
<u>Revenues</u>						
<u>Program Revenues</u>						
Charges for services	\$ 3,533,934	\$ 3,264,668	\$ 9,509,262	\$ 8,774,950	\$ 13,043,196	\$ 12,039,618
Grants and contributions	1,466,021	1,489,812	44,041	39,284	1,510,062	1,529,096
<u>General Revenues</u>						
Property taxes	862,057	854,224	-	-	862,057	854,224
EI Tax, LST & other taxes	2,233,089	2,263,544	-	-	2,233,089	2,263,544
Other general revenues	273,468	314,566	34,673	36,162	308,141	350,728
Total Revenues	8,368,569	8,186,814	9,587,976	8,850,396	17,956,545	17,037,210
<u>Expenses</u>						
General government	1,011,824	1,028,635	-	-	1,011,824	1,028,635
Public safety	3,998,502	3,935,024	-	-	3,998,502	3,935,024
Refuse collection	796,910	735,305	-	-	796,910	735,305
Public works	1,102,831	993,505	-	-	1,102,831	993,505
Recreation and conservation	1,476,824	1,821,325	-	-	1,476,824	1,821,325
Employee benefits and ins	1,702,401	2,216,205	-	-	1,702,401	2,216,205
Miscellaneous	96,810	10,056	-	-	96,810	10,056
Interest on long-term debt	18,914	23,704	-	-	18,914	23,704
Electric	-	-	6,490,263	6,318,951	6,490,263	6,318,951
Total expenses	10,205,016	10,763,759	6,490,263	6,318,951	16,695,279	17,082,710
Inc/(Dec) in net postn b4 trans	(1,836,447)	(2,576,945)	3,097,713	2,531,445	1,261,266	(45,500)
Transfers	2,650,004	2,664,800	(2,650,004)	(2,664,800)	-	-
Changes in net position	813,557	87,855	447,709	(133,355)	1,261,266	(45,500)
Net position - beginning of year	18,359,442	18,271,587	2,914,717	3,048,072	21,274,159	21,319,659
Net position - end of year	\$ 19,172,999	\$ 18,359,442	\$ 3,362,426	\$ 2,914,717	\$ 22,535,425	\$ 21,274,159

Table 3 below discloses the cost of services for Governmental Activities. The total cost of services column contains all costs related to the programs and the net cost column shows the total costs not covered by program revenues. The net costs are costs that must be covered by local taxes or other general revenue or transfers.

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MANAGEMENT'S DISCUSSION AND ANALYSIS  
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Table 3 – Borough of Perkasie's Government Wide Activities

<u>Programs</u>	<u>Total Cost of Services</u>		<u>Total Net (Cost)/Revenue</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
General Government	\$ 1,011,824	\$ 1,028,635	\$ (309,950)	\$ (380,625)
Public Safety	3,998,502	3,935,024	(2,273,622)	(2,300,855)
Refuse Collection	796,910	735,305	421,505	268,048
Public Works	1,102,831	993,505	(772,464)	(732,236)
Recreation and Conservation	1,476,824	1,821,325	(754,400)	(877,412)
Employee Benefits and Ins.	1,702,401	2,216,205	(1,400,406)	(1,952,439)
Miscellaneous	96,810	10,056	(96,810)	(10,056)
Interest on Long Term Debt	18,914	23,704	(18,914)	(23,704)
<b>Total</b>	<b>\$ 10,205,016</b>	<b>\$ 10,763,759</b>	<b>\$ (5,205,061)</b>	<b>\$ (6,009,279)</b>

The net cost of services is 51.0% of the total cost of services in 2024. This reflects the reliance on taxes and other revenue sources to fund the cost of services.

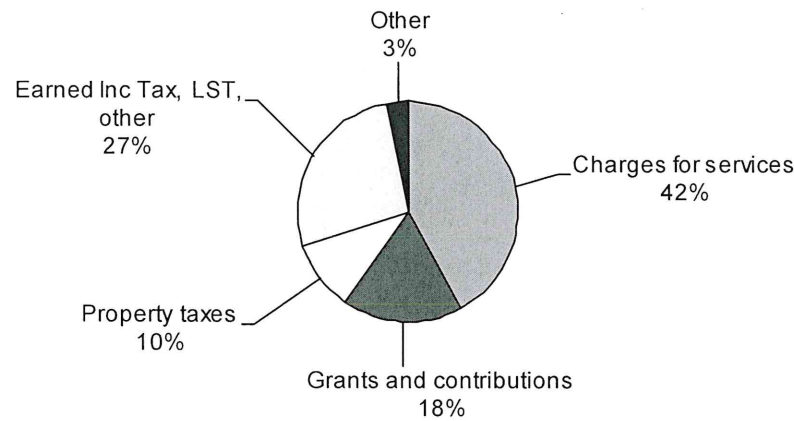
### **Governmental Activities**

The largest sources of governmental activities revenue, reflected on the Statement of Activities on page 15, were derived from charges for services at 42% followed by earned income tax, local services tax and real estate transfer tax at 27%, and grants and contributions at 18% as shown in Chart 1. Property Taxes were 10% of total revenue sources and other general revenues make up the remaining 3 %.

- Property tax millage for 2024 is 9.25 mills. One and one-half mills, approved by voter referendum, is dedicated to the Perkasie Volunteer Fire Company specifically for the purchase, debt service, and maintenance of fire equipment. An additional three mills were approved by Council specifically for Road Improvements.
- Real estate transfer taxes collected for 2024 increased slightly by 1.7% and earned income taxes collected decreased by 1.9%. The overall decrease of both taxes was \$32,602 (1.5%).

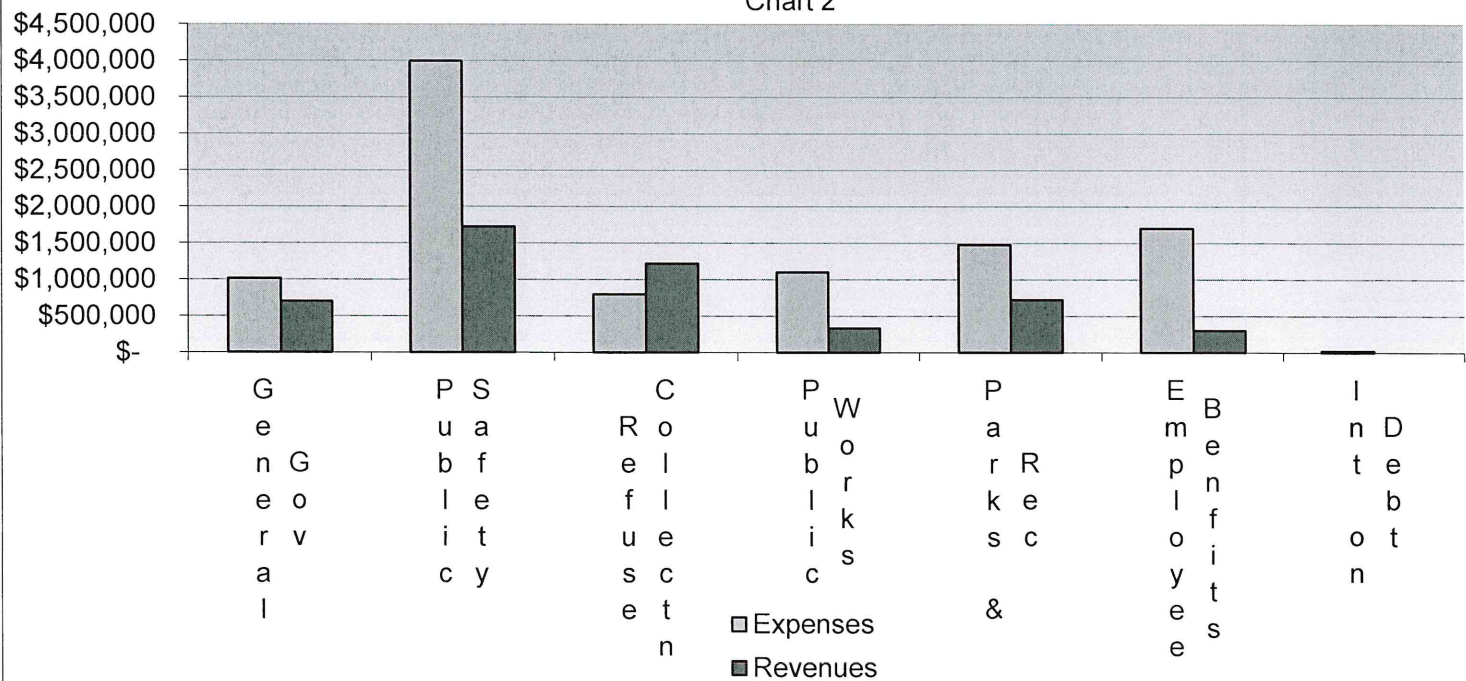


Revenues by Source - Governmental Activities  
Chart 1



As shown on Chart 2 and in the Statement of Activities on page 15, 39% of the Borough’s expenditures are for public safety, 19% for public works including refuse and recycling collection, 17% for employee benefits, 14% for parks and recreation, and 11% for general government and miscellaneous. The revenue sources in the graph below are from Charges for Services and Grants.

Expenses and Program Revenues-Government Wide Activities  
Chart 2



**Proprietary Fund/Electric Enterprise**

The Borough of Perkasia's proprietary fund provides the same type of information presented as business-type activities in the government-wide financial statements, but in more detail.

**Business-Type Activities**

Revenues of the Borough's business-type activities increased by 8.3% (\$8,850,396 in 2023 compared to \$9,587,976 in 2024) and expenses increased by 2.7%. The increase in revenue was due to an electric rate increase that was approved as part of the 2024 budget. Expenses related to the purchase of electric materials and equipment and salaries and benefits had the largest impact on the increase in operating expenses. The business-type activities' ending net position of \$3,362,426 reflected an increase in net position of \$447,709. Reflected in the ending fund balance/net position are transfers in the amount of \$2,650,004 from the business type fund to the governmental funds.

**Governmental Funds-Activities**

The focus of the Borough of Perkasia's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Borough of Perkasia's financing requirements. Unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2024, the Borough of Perkasia's governmental funds reported combined ending fund balances of \$2,505,840, an increase of \$ 87,982 in comparison with the prior year. Reflected in the ending fund balances are transfers in the amount of \$2,650,004 from the business type fund to the governmental funds.

The General Fund is the chief operating fund of the Borough of Perkasia. As of December 31, 2024, the total fund balance of the General Fund was \$1,513,821 of which \$80,128 was non-spendable for prepaid expenses & inventory. The unassigned fund balance of \$1,226,371 represents approximately 13.3% of the total General Fund expenditures for 2024-pg. 16,17.

**General Fund Budget Comparison Highlights**

During the year, revenues were .9% higher than budget with expenses 2.4% higher than budget. The net change in the fund balance, after recognizing operating transfers, reflects an unfavorable difference of \$215,401 versus the budget as reflected on page 60.

Real estate taxes, earned income taxes, real estate transfer taxes and local services tax remained a major source of revenue for the borough. These taxes combined totaled \$2,675,969 in 2024, as reflected on page 17.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### **Capital Assets (Table 4)**

The Borough of Perkasia's investment in capital assets for its governmental and business-type activities as of December 31, 2024, amounts to \$18,865,329 net of accumulated depreciation. This investment in capital assets includes land, buildings, building improvements, park facilities, infrastructure, vehicles and equipment. The increase in investment in capital assets for the current fiscal year was a total of \$75,878, including depreciation. Depreciation of \$1,344,345 was offset by net asset additions of \$1,420,223.

Table 4 – Borough of Perkasia's Capital Assets

	<b><u>Governmental</u></b>		<b><u>Business Type</u></b>		<b><u>Total</u></b>	
	<b><u>Activities</u></b>		<b><u>Activities</u></b>			
	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
Land	\$ 4,568,939	\$ 4,568,939	\$ 134,211	\$ 134,211	\$ 4,703,150	\$ 4,703,150
Buildings	8,765,305	8,765,305	339,663	339,663	9,104,968	9,104,968
Equipment	10,219,909	9,512,553	3,334,744	3,303,248	13,554,653	12,815,801
Vehicles	2,010,087	1,959,337	940,844	940,844	2,950,931	2,900,181
Infrastructure	11,373,296	10,900,646	662,447	662,447	12,035,743	11,563,093
Accum Depr	(19,532,177)	(18,378,750)	(3,951,939)	(3,918,992)	(23,484,116)	(22,297,742)
Totals	\$ 17,405,359	\$ 17,328,030	\$ 1,459,970	\$ 1,461,421	\$ 18,865,329	\$ 18,789,451

Major capital asset events that occurred during the year included the following:

- Road reconstruction with adjoining curb & sidewalk replacements
- Skate Park Upgrades
- Purchase of a new Self Contained Leaf and Bandit Chipper
- Continued to replace electric meters

Additional information on the Borough's capital assets can be found in Note 6 of this report.

### **Long-term Liabilities (Table 5)**

At the end of the current fiscal year, the Borough of Perkasia had total long-term liabilities outstanding of \$2,602,224 entirely backed by the full faith and credit of the government.

BOROUGH OF PERKASIE, PENNSYLVANIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2024

Table 5 – Outstanding Long-term Liabilities

	2024	2023	2024	2023	2024	2023
General Obligation Notes	\$ 1,316,000	\$ 1,704,000	\$ -	\$ -	\$ 1,316,000	\$ 1,704,000
Pension Liab-Non-Unif	\$ 5,035	\$ 382,027	\$ 2,711	\$ 205,707	\$ 7,746	\$ 587,734
Pension Liab-Police	\$ 1,168,361	\$ 2,000,219	\$ -	\$ -	\$ 1,168,361	\$ 2,000,219
Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comped Absences	\$ 110,117	\$ 77,350	\$ 19,828	\$ 18,401	\$ 129,945	\$ 95,751
Total	\$ 2,599,513	\$ 4,163,596	\$ 22,539	\$ 224,108	\$ 2,622,052	\$ 4,387,704

More detailed information about the Borough's long-term liabilities is presented in Note 10 of the financial statements.

## REQUESTS FOR INFORMATION

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the Borough's finances and to show the Borough's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Borough Manager or Finance Director, 620 West Chestnut Street, Perkasio, Pennsylvania 18944.

General information relating to the Borough of Perkasio, Pennsylvania, can be found at the Borough's website, <http://www.perkasioborough.org>.



**BOROUGH OF PERKASIE  
STATEMENT OF NET POSITION  
DECEMBER 31, 2024**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b><u>ASSETS</u></b>			
Cash.....	\$ 2,997,203	\$ 1,190,250	\$ 4,187,453
Receivables .....	1,034,331	748,521	1,782,852
Internal balances.....	(372,569)	277,749	(94,820)
Prepaid expenses .....	66,498	15,985	82,483
Inventories.....	13,630	318,061	331,691
Capital Assets:			
Land .....	4,568,939	134,211	4,703,150
Other capital assets, net of depreciation.....	<u>12,836,420</u>	<u>1,325,759</u>	<u>14,162,179</u>
Total Capital Assets .....	<u>17,405,359</u>	<u>1,459,970</u>	<u>18,865,329</u>
<b>Total Assets .....</b>	<b><u>21,144,452</u></b>	<b><u>4,010,536</u></b>	<b><u>25,154,988</u></b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>			
Deferred amounts related to pensions .....	<u>1,805,906</u>	<u>239,985</u>	<u>2,045,891</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES .....</b>	<b><u>\$ 22,950,358</u></b>	<b><u>\$ 4,250,521</u></b>	<b><u>\$ 27,200,879</u></b>
<b><u>LIABILITIES</u></b>			
Accounts payable .....	\$ 108,382	\$ 500,015	\$ 608,397
Accrued expenses.....	148,702	46,111	194,814
Customer deposits .....		335,514	335,514
Long term liabilities:			
Due within one year .....	403,000		403,000
Due in more than one year .....	<u>2,196,513</u>	<u>2,712</u>	<u>2,199,224</u>
<b>Total Liabilities.....</b>	<b><u>2,856,597</u></b>	<b><u>884,352</u></b>	<b><u>3,740,949</u></b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Deferred amounts related to pensions .....	99,873	3,743	103,616
Deferred amounts related to leases.....	447,386		447,386
Deferred revenues .....	<u>373,503</u>		<u>373,503</u>
<b>Total Deferred Inflows of Resources .....</b>	<b><u>920,762</u></b>	<b><u>3,743</u></b>	<b><u>924,505</u></b>
<b><u>NET POSITION</u></b>			
Invested in capital assets, net of related debt ..	16,089,359	1,459,970	17,549,329
Restricted.....	445,236		445,236
Unrestricted .....	<u>2,638,404</u>	<u>1,902,456</u>	<u>4,540,860</u>
<b>Total Net Position .....</b>	<b><u>19,172,999</u></b>	<b><u>3,362,426</u></b>	<b><u>22,535,425</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION .....</b>	<b><u>\$ 22,950,358</u></b>	<b><u>\$ 4,250,521</u></b>	<b><u>\$ 27,200,879</u></b>

(The notes to the financial statements are an integral part of this statement.)

**BOROUGH OF PERKASIE  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2024**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business Type Activities	Total
<b>Governmental activities:</b>						
General government.....	\$ 1,011,824	\$ 365,803	\$	\$ (309,950)	\$	\$ (309,950)
Public safety .....	3,998,502	110,210		(2,273,622)		(2,273,622)
Refuse collection .....	796,910	18,849	193,087	421,505		421,505
Public works .....	1,102,831	330,367		(772,464)		(772,464)
Recreation and conservation.....	1,476,824	46,500	99,210	(754,400)		(754,400)
Employee benefits and insurance ...	1,702,401	301,995		(1,400,406)		(1,400,406)
Miscellaneous .....	96,810			(96,810)		(96,810)
Interest on long term debt .....	18,914			(18,914)		(18,914)
Total Governmental Activities.....	<u>10,205,016</u>	<u>1,173,724</u>	<u>292,297</u>	<u>(5,205,061)</u>	<u>0</u>	<u>(5,205,061)</u>
<b>Business type activities:</b>						
Electric.....	<u>6,490,263</u>	<u>44,041</u>	<u>0</u>	<u>0</u>	<u>3,063,040</u>	<u>3,063,040</u>
Total .....	<u>16,695,279</u>	<u>1,217,765</u>	<u>292,297</u>	<u>(5,205,061)</u>	<u>3,063,040</u>	<u>(2,142,021)</u>
<b>General Revenues</b>						
Taxes:						
Property taxes, levied for general purposes.....				442,879		442,879
Property taxes, levied for fire protection .....				139,859		139,859
Property taxes, levied for road improvements .....				279,319		279,319
Earned income taxes .....				1,883,577		1,883,577
Local services tax .....				101,425		101,425
Real estate transfer taxes .....				248,087		248,087
Franchise fees .....				140,892		140,892
Investment earnings.....				104,628	34,673	139,301
Miscellaneous.....				18,348		18,348
Special item – gain on sale of assets				9,600		9,600
Transfers.....				<u>2,650,004</u>	<u>(2,650,004)</u>	<u>0</u>
Total General Revenues .....				<u>6,018,618</u>	<u>(2,615,331)</u>	<u>3,403,287</u>
<b>Change in Net Position .....</b>				<u>813,557</u>	<u>447,709</u>	<u>1,261,266</u>
<b>Net Position – Beginning .....</b>				<u>18,359,442</u>	<u>2,914,717</u>	<u>21,274,159</u>
<b>Net Position – Ending .....</b>				<u>\$ 19,172,999</u>	<u>\$ 3,362,426</u>	<u>\$ 22,535,425</u>

(The notes to the financial statements are an integral part of this statement.)

**BOROUGH OF PERKASIE**  
**BALANCE SHEET – GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2024**

	General	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<b><u>ASSETS</u></b>				
Cash.....	\$ 1,308,635	\$ 1,433,935	\$ 254,633	\$ 2,997,203
Receivables:				
Taxes.....	262,733		1,968	264,701
Grants.....	12,888			12,888
Other .....	109,873	44,203		154,076
Prepaid expenses .....	66,498			66,498
Inventories.....	13,630			13,630
Due from other funds .....	167,090	46,135		213,225
<b>TOTAL ASSETS</b> .....	<b><u>\$ 1,941,347</u></b>	<b><u>\$ 1,524,273</u></b>	<b><u>\$ 256,601</u></b>	<b><u>\$ 3,722,221</u></b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u></b>				
<b><u>Liabilities:</u></b>				
Accounts payable .....	\$ 79,278	\$ 14,258	\$ 14,846	\$ 108,382
Accrued expenses.....	132,055	16,647		148,702
Due to other funds.....	167,748	414,204	3,842	585,794
Total Liabilities.....	<u>379,081</u>	<u>445,109</u>	<u>18,688</u>	<u>842,878</u>
<b><u>Deferred Inflows of Resources:</u></b>				
Deferred revenue.....	<u>48,445</u>	<u>325,058</u>	<u>0</u>	<u>373,503</u>
<b><u>Fund Balances:</u></b>				
Nonspendable.....	80,128			80,128
Restricted for:				
State liquid fuels funds .....			10,843	10,843
Fire protection.....			9,213	9,213
Road improvements .....			217,857	217,857
Police K-9 and Upper Bucks Consortium..	207,322			207,322
Assigned for:				
Capital expenditures .....		754,106		754,106
Unassigned.....	<u>1,226,371</u>			<u>1,226,371</u>
Total Fund Balances .....	<u>1,513,821</u>	<u>754,106</u>	<u>237,913</u>	<u>2,505,840</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b> .....	<b><u>\$ 1,941,347</u></b>	<b><u>\$ 1,524,273</u></b>	<b><u>\$ 256,601</u></b>	

Amounts reported for *governmental activities* in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	17,405,359
Other long term assets are not available to pay current period expenses	602,666
Deferred outflows of resources related to pensions are not reported in the governmental funds.	1,805,906
Deferred inflows of resources related to pensions and leases are not reported in the governmental funds.	(547,259)
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds.	(2,599,513)
Net Position of Governmental Activities	<u>\$ 19,172,999</u>

(The notes to the financial statements are an integral part of this statement.)

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

	<u>General</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b><u>Revenues:</u></b>				
Taxes, penalties and interest .....	\$ 2,675,969	\$	\$ 419,177	\$ 3,095,146
Franchise taxes.....	140,892			140,892
Permits, fines and licenses .....	168,590			168,590
Interest and rents.....	197,677	22,878	7,528	228,083
Intergovernmental revenues.....	765,741	426,287	246,989	1,439,017
Charges for services.....	3,231,526	33,000		3,264,526
Miscellaneous revenues .....	<u>22,748</u>	<u>7,000</u>		<u>29,748</u>
Total Revenues.....	<u>7,203,143</u>	<u>489,165</u>	<u>673,694</u>	<u>8,366,002</u>
<b><u>Expenditures:</u></b>				
General government.....	899,940			899,940
Public safety.....	3,677,436		141,698	3,819,134
Refuse collection.....	797,478			797,478
Public works.....	538,404		64,759	603,163
Recreation and conservation.....	1,038,265			1,038,265
Debt service - principal .....		388,000		388,000
- interest.....		18,914		18,914
Capital outlays .....	223,726	1,119,844		1,343,570
Employee benefits.....	1,871,292			1,871,292
Insurance and other expenses....	<u>148,268</u>			<u>148,268</u>
Total Expenditures .....	<u>9,194,809</u>	<u>1,526,758</u>	<u>206,457</u>	<u>10,928,024</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures .....</b>	<u>(1,991,666)</u>	<u>(1,037,593)</u>	<u>467,237</u>	<u>(2,562,022)</u>
<b><u>Other Financing Sources (Uses):</u></b>				
Operating transfers in.....	2,105,004	1,136,395		3,241,399
Operating transfers out.....	<u>(340,000)</u>		<u>(251,395)</u>	<u>(591,395)</u>
Total Other Financing				
Sources (Uses) .....	<u>1,765,004</u>	<u>1,136,395</u>	<u>(251,395)</u>	<u>2,650,004</u>
Net Change in Fund Balances.....	(226,662)	98,802	215,842	87,982
<b>FUND BALANCES-BEGINNING</b>	<u>1,740,483</u>	<u>655,304</u>	<u>22,071</u>	<u>2,417,858</u>
<b>FUND BALANCES-ENDING.....</b>	<u>\$ 1,513,821</u>	<u>\$ 754,106</u>	<u>\$ 237,913</u>	<u>\$ 2,505,840</u>

(The notes to the financial statements are an integral part of this statement.)

**BOROUGH OF PERKASIE**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 2024**

Net change in fund balances – total governmental funds	\$ 87,982
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$1,247,076) exceeded depreciation (\$1,169,747) in the current period.	77,329
Revenues in the statement of activities that do not provide available current financial resources are not reported in the funds.	2,566
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.	257,680
Repayment of long-term debt is an expenditure in the governmental funds, but the payment reduces long term liabilities in the statement of net assets.	<u>388,000</u>
Change in net position of governmental activities	\$ <u><u>813,557</u></u>

(The notes to the financial statements are an integral part of this statement.)

**BOROUGH OF PERKASIE  
STATEMENT OF NET POSITION  
PROPRIETARY FUND  
DECEMBER 31, 2024**

	<b><u>Electric Enterprise</u></b>
<b><u>ASSETS</u></b>	
Current Assets:	
Cash.....	\$ 1,190,250
Receivables .....	748,521
Inventory .....	318,061
Prepaid expenses .....	15,985
Due from other funds .....	440,358
Total Current Assets .....	<u>2,713,175</u>
Non Current Assets:	
Capital assets:	
Land .....	134,211
Buildings.....	339,663
Equipment.....	3,334,744
Infrastructure.....	662,447
Vehicles .....	940,844
Less accumulated depreciation.....	<u>(3,951,939)</u>
Total Non Current Assets .....	<u>1,459,970</u>
<b>Total Assets .....</b>	<b><u>4,173,145</u></b>
 <b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>	
Deferred amounts related to pensions .....	<u>239,985</u>
 <b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES .....</b>	 <b>\$ <u>4,413,130</u></b>
 <b><u>LIABILITIES</u></b>	
Current Liabilities:	
Accounts payable .....	\$ 500,015
Accrued expenses.....	46,111
Customer deposits .....	335,514
Due to other funds.....	<u>162,609</u>
Total Current Liabilities.....	<u>1,044,249</u>
Noncurrent Liabilities:	
Net pension liability .....	<u>2,712</u>
<b>Total Liabilities.....</b>	<b><u>1,046,961</u></b>
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>	
Deferred amounts related to pensions .....	<u>3,743</u>
 <b><u>NET POSITION</u></b>	
Invested in capital assets .....	1,459,970
Unrestricted .....	<u>1,902,456</u>
Total Net Position .....	<u>3,362,426</u>
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION .....</b>	 <b>\$ <u>4,413,130</u></b>

(The notes to the financial statements are an integral part of this statement.)

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

	<b><u>Electric Enterprise</u></b>
<b><u>Operating Revenues:</u></b>	
Charges for services .....	\$ 9,321,541
Other revenue .....	<u>187,721</u>
Total Operating Revenues.....	<u>9,509,262</u>
<b><u>Operating Expenses:</u></b>	
Purchase of power .....	4,645,088
Operating expenses .....	1,398,205
General and administrative .....	269,499
Depreciation expense .....	<u>174,598</u>
Total Operating Expenses .....	<u>6,487,390</u>
<b>Operating Income .....</b>	<b><u>3,021,872</u></b>
<b><u>Nonoperating Revenues and (Expenses):</u></b>	
Interest revenue .....	34,673
Intergovernmental revenues .....	44,041
Interest expense .....	<u>(2,873)</u>
Total Nonoperating Revenues and (Expenses) .....	<u>75,841</u>
<b>Income Before Operating Transfers .....</b>	<b>3,097,713</b>
<b><u>Operating Transfers:</u></b>	
Operating transfers out.....	<u>(2,650,004)</u>
<b>Change in Net Position .....</b>	<b>447,709</b>
<b>TOTAL NET POSITION – BEGINNING .....</b>	<b><u>2,914,717</u></b>
<b>TOTAL NET POSITION – ENDING .....</b>	<b><u>\$ 3,362,426</u></b>

(The notes to the financial statements are an integral part of this statement.)



**BOROUGH OF PERKASIE  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
YEAR ENDED DECEMBER 31, 2024**

	Electric Enterprise
<b><u>Cash Flows From Operating Activities:</u></b>	
Cash received from customers .....	\$ 9,304,984
Cash payments to suppliers for goods and services .....	(5,540,303)
Cash payments to employees for services.....	(783,842)
Other operating revenue.....	<u>171,122</u>
Net Cash Provided By Operating Activities .....	<u>3,151,961</u>
<b><u>Cash Flows From Noncapital Financing Activities:</u></b>	
Net receipts (payments) under interfund loans .....	(195,853)
Intergovernmental revenues .....	44,041
Transfers to other funds .....	<u>(2,650,004)</u>
Net Cash Used By Noncapital Financing Activities.....	<u>(2,801,816)</u>
<b><u>Cash Flows From Capital and Related Financing Activities:</u></b>	
Payments for purchase of property, plant, and equipment.....	(173,147)
Payments for interest expense.....	<u>(2,873)</u>
Net Cash Used By Capital and Related Financing Activities.....	<u>(176,020)</u>
<b><u>Cash Flows From Investing Activities:</u></b>	
Interest revenue .....	<u>34,673</u>
<b>NET INCREASE IN CASH .....</b>	<b>208,798</b>
<b>CASH – BEGINNING .....</b>	<b><u>981,452</u></b>
<b>CASH – ENDING .....</b>	<b>\$ <u>1,190,250</u></b>
<b><u>Reconciliation of Operating Income To Net Cash Provided By Operating Activities:</u></b>	
Operating income.....	\$ 3,021,872
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense.....	174,598
(Increase) decrease in:	
Receivables .....	(40,543)
Inventory .....	(37,433)
Prepaid expenses.....	(2,573)
Deferred outflows of resources.....	129,133
Increase (decrease) in:	
Accounts payable.....	86,807
Accrued expenses .....	10,037
Customer deposits.....	16,800
Net pension liability.....	(202,995)
Deferred inflows of resources.....	<u>(3,742)</u>
Net Cash Provided By Operating Activities.....	<u>\$ 3,151,961</u>

(The notes to the financial statements are an integral part of this statement.)



**BOROUGH OF PERKASIE  
STATEMENT OF FIDUCIARY NET POSITION  
YEAR ENDED DECEMBER 31, 2024**

	<u>Custodial Fund</u>
<b><u>ASSETS</u></b>	
Cash .....	\$ 6,045
Due from developers .....	36,720
Due from other funds .....	<u>94,820</u>
<b>TOTAL ASSETS.....</b>	<b>\$ <u>137,585</u></b>
 <b><u>NET POSITION</u></b>	
Restricted for:	
Developers and individuals.....	\$ <u>137,585</u>
<b>TOTAL NET POSITION.....</b>	<b>\$ <u>137,585</u></b>

(The notes to the financial statements are an integral part of this statement.)

**BOROUGH OF PERKASIE**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**YEAR ENDED DECEMBER 31, 2024**

	<u>Custodial Fund</u>
<b><u>Additions:</u></b>	
Contributions:	
Developers and individuals.....	\$ 159,348
Interest .....	<u>292</u>
<b>TOTAL ADDITIONS.....</b>	<u>159,640</u>
<b><u>Deductions:</u></b>	
Professional fees .....	125,877
Administrative fees .....	3,772
Return of contributions .....	<u>445,087</u>
<b>TOTAL DEDUCTIONS.....</b>	<u>574,736</u>
<b>NET DECREASE .....</b>	(415,096)
<b>NET POSITION - BEGINNING OF YEAR .....</b>	<u>552,681</u>
<b>NET POSITION - END OF YEAR.....</b>	<u>\$ 137,585</u>

The notes to the financial statement are an integral part of this statement.

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**Note 1 - Summary of Significant Accounting Policies:**

The summary of significant accounting policies of the Borough is presented to assist in understanding the Borough's financial statements. The financial statements and notes are representations of the Borough's management, who is responsible for their integrity and objectivity. These accounting policies have been consistently applied in the preparation of the financial statements.

The Borough of Perkasio is a municipal corporation incorporated under Article II of the Commonwealth of Pennsylvania Municipal Code Act of 1966, as amended. The Borough operates under a Council - Manager form of government and provides such services as are authorized by its charter to advance the welfare, health, comfort, safety and convenience of the Borough and its inhabitants.

**Reporting Entity:**

The financial statements of the Borough of Perkasio include all government activities, organizations and functions for which the Borough exercises significant oversight responsibility. The criteria considered in determining governmental activities to be reported within the Borough's financial statements include the degree of oversight responsibility exercised by the Borough Council over a government organization, activity or function, the Borough's accountability for the activity's fiscal matters, its scope of public service and the nature of any special financing relationships which may exist between the Borough and a given government activity. There are no agencies or organizations that require reporting in the Borough's financial statements.

Therefore, the Borough's municipal services, which include public safety (police and fire), public works, sanitation, health and human services, culture and recreation, public improvements, planning and zoning, and general administrative services, are included in the accompanying financial statements. In addition, the Borough owns and operates an enterprise activity, an electric utility which is included in the accompanying financial statements.

**Related Organization** - The Borough of Perkasio's Council appoints all members to the governing board of the Perkasio Regional Authority, an operating authority. The Perkasio Regional Authority provides water and sewer service to the residents of the Borough.

The Borough of Perkasio is not financially accountable for the Perkasio Regional Authority; therefore, the provisions have not been met regarding component units. The Perkasio Regional Authority is not included in the financial statements of the Borough of Perkasio.

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**Note 1 - Summary of Significant Accounting Policies (Continued):**

Significant Accounting Policies:

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

Basic Financial Statements – Government-Wide Statements:

The Borough's basic financial statements include both government-wide (reporting the Borough as a whole) and fund financial statements (reporting the Borough's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental or business-type. The Borough's police and fire protection, parks and recreation, public works, and general administrative services are classified as governmental activities. The Borough's electric service is classified as a business-type activity.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long term debt and obligations. The Borough's net position is reported in three parts – invested in capital assets, net of related debt; restricted net position; and unrestricted net position.

The government-wide Statement of Activities reports both the gross and net cost of each of the Borough's functions and business-type activities (police, fire, public works, etc.). The functions are also supported by general government revenues (property, earned income taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (police, public works, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**Note 1 - Summary of Significant Accounting Policies (Continued):**

Basic Financial Statements – Government-Wide Statements (Continued):

The net costs (by function or business-type activity) are normally covered by general revenue (property, earned income taxes, intergovernmental revenues, interest income, etc.).

The Borough does not allocate indirect costs.

This government-wide focus is more on the sustainability of the Borough as an entity and the change in the Borough's net position resulting from the current year's activities.

Basic Financial Statements – Fund Financial Statements:

The financial transactions of the Borough are reported in individual fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Borough:

1. Governmental Funds – The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Borough:
  - a. **General fund** is the general operating fund of the Borough. It is used to account for all financial resources except those required to be accounted for in another fund.
  - b. **Capital projects fund** is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).
  - c. **Special revenue funds** are used to account for the proceeds of specific revenue sources (other than capital projects) that are legally or administratively restricted expenditures for specified purposes.

The three special revenue funds are not major funds of the Borough. The activity relating to these funds is shown in the other governmental funds column on the fund financial statements.



**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**Note 1 - Summary of Significant Accounting Policies (Continued):**

Basic Financial Statements – Fund Financial Statements (Continued):

2. Proprietary Funds – The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary fund of the Borough:
  - a. **Enterprise funds** are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges, or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.
3. Fiduciary Funds – The funds are used to report assets held in a trustee or custodial capacity for others and, therefore, are not available to support Borough programs.
  - a. **Custodial fund** is used to account for funds posted by developers who have projects in progress in the Borough and for funds received for security deposits from tenants in the Borough Hall building. The developers' funds are used to pay legal, engineering, and administrative costs incurred by the Borough relating to those projects. The security deposits will be returned to the tenants when they vacate their rental space less any charges for damages or rent.

Basis of Accounting:

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual – Both governmental and business-type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.
2. Modified Accrual – The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long term debt, if any, is recognized when due.

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**Note 1 - Summary of Significant Accounting Policies (Continued):**

Cash and Cash Equivalents:

The Borough has defined cash and cash equivalents to include cash on hand, demand deposits, money markets, and certificates of deposit. Additionally, funds pooled in the Pennsylvania Local Government Investment Trust (PLGIT) and the Pennsylvania Treasurer's Invest program are treated as a cash equivalent because the Borough can deposit or withdraw cash at any time without prior notice or penalty.

Accounts Receivable – Electric Fund:

The following procedures are followed regarding the accounts receivable due to the Borough from electric customers. Accounts 1-30 days past due are mailed a first past due statement with penalty and shut off notice. Accounts 31-40 days past due are mailed a second past due statement with penalty and final shut off notice. Accounts 41 days past due are notified that electric will be shut off between April 15 and November 1 as allowed by law. Yellow tags are placed on doors 5 days before shut off. Red tags are placed on door on shut off date and then power is shut off. Properties associated with accounts closed and not paid are lienied with collection made when property is sold. Rental property owners are charged after sending 3 notices, and the property is lienied if the owner does not pay after 20 days.

Budget:

The Borough Council adheres to the following procedures in establishing the budgets reflected in the financial statements.

1. Beginning at least 30 days prior to adoption of the budget, a proposed budget for the ensuing year shall be prepared in a manner designated by Council. The proposed budget shall be kept on file with the borough secretary and made available for public inspection for a period of 10 days.
2. Notice that the proposed budget is available for inspection must be published in a newspaper of general circulation in the Borough and conspicuously posted during the 10-day period noted in item 1.
3. After 10 days, Council shall adopt the budget no later than December 31 and file it with the Pennsylvania Department of Community and Economic Development.
4. Annual budgets are generally adopted for the general, highway aid, capital improvement, and electric funds.
5. For budgetary purposes, appropriations lapse at the end of each year.

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**Note 1 - Summary of Significant Accounting Policies (Continued):**

Budget (Continued):

6. The budget is prepared on the modified accrual basis of accounting.
7. The budget was not amended during 2024.

Pensions:

For purposes of measuring the net pension liability, deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Borough of Perkasio's Pennsylvania Municipal Retirement System (PMRS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by PMRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Revenue:

The Borough reports deferred revenue on its balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Borough before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Borough has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Operating Revenues and Expenses:

The Borough's proprietary fund distinguishes between operating and nonoperating revenues and expenses. Operating revenues and expenses of the Borough's electric fund consist of charges for services and the costs of providing those services, including depreciation and excluding interest cost. All other revenues and expenses are reported as nonoperating.

Developers Funds:

The Borough requires developers to deposit escrow funds to pay legal and engineering fees incurred by the Borough on their behalf.

Use of Estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.



**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**Note 1 - Summary of Significant Accounting Policies (Continued):**

Date of Management Evaluation of Subsequent Events:

Management has evaluated subsequent events through June 3, 2025, the date on which the financial statements were available to be issued.

**Note 2 - Deposits and Investments:**

Pennsylvania statutes provide for investment of Governmental Funds into certain authorized investment types including U.S. Treasury bills, other short-term U.S. and Pennsylvania government obligations, insured or collateralized time deposits and certificates of deposit, and qualifying commercial paper, bankers' acceptances, negotiable certificates of deposit, and insured bank deposit reciprocal arrangements. The statutes do not prescribe regulations related to demand deposits; however, they do allow the pooling of Governmental Funds for investment purposes.

The Borough does not have a formal deposit and investment policy but adheres to state statutes and prudent business practice. Governmental Funds' amounts are either maintained in demand deposits, highly liquid money market funds, certificates of deposits, or pooled for investment purposes in the Pennsylvania Local Government Investment Trust (PLGIT), and the Pennsylvania Treasurer's Invest Program and are captioned as "cash" in the statement of net position. These amounts are stated at cost which approximates market. There were no deposit or investment transactions during the year that were in violation of either the state statutes or the policy of the Borough.

Deposits:

Concentration of Credit Risk – As of December 31, 2024, 11% of the balances shown as cash on the Borough's Statement of Net Position were held by PLGIT, 69% by Univest Bank and Trust Company, 6% by American Heritage Federal Credit Union, 3% by Pennsylvania Treasurer's Invest Program, 8% by Penn Community Bank, and 3% by QNB Bank.

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of a bank failure, the Borough's deposits may not be returned to it. The Borough follows state statutes as they relate to custodial credit risk. As of December 31, 2024, the Borough's total bank balances of \$4,271,345 were exposed to custodial credit risk as follows:

Balances subject to FDIC Insurance .....	\$ 654,996
Balances subject to NCUS Insurance .....	243,290
Balances uninsured and collateralized with securities held by Univest Bank and Trust Company and Penn Community Bank not in the Borough's name .....	2,759,262
Balances uninsured and uncollateralized funds with PLGIT and Invest .....	613,797
TOTAL .....	<u>\$ 4,271,345</u>

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**Note 3 - Receivables:**

A breakdown of the various receivables of the Borough of Perkasio at December 31, 2024 is as follows:

Taxes receivable .....	\$ <u>264,701</u>
<u>Grants Receivable:</u>	
PennDot Winter Agreement.....	\$ <u>12,888</u>
<u>Other Receivables:</u>	
<u>General Fund:</u>	
Charges for services, fines and reimbursements.....	\$ <u>109,873</u>
<u>Capital Projects Fund:</u>	
Property owner sidewalk assessments .....	\$ <u>44,203</u>
<u>Electric Fund accounts receivable</u> .....	\$ <u>748,521</u>

**Note 4 - Leases Receivable:**

The Borough implemented GASBS No. 87 The Lease Standard, effective as of January 1, 2022. The Borough is reporting on the Government-Wide Financial Statements lease receivables of \$598,957, interest receivable of \$3,708, and deferred inflows of \$447,386 on the leases as of December 31, 2024. For the year ending December 31, 2024, the Borough reported lease revenue of \$66,963 and interest revenue of \$31,499 related to lease payments received. The leases are summarized as follows:

<u>Lease</u>	<u>Lease Receivable</u>	<u>Interest Receivable</u>	<u>Deferred Inflows</u>	<u>Lease Revenue</u>	<u>Interest Revenue</u>
<u>Governmental Activities</u>					
Verizon Cell Tower	\$ 182,330	\$ 749	\$ 144,206	\$ 9,156	\$ 9,240
Cingular Wireless Cell Tower	115,800	476	77,456	10,214	6,047
Dental Office	210,869	867	147,061	25,576	11,223
Parking Lot	27,647	1,360	27,256	3,873	1,427
Investment Office	62,311	256	51,407	18,144	3,562
	<u>\$ 598,957</u>	<u>\$ 3,708</u>	<u>\$ 447,386</u>	<u>\$ 66,963</u>	<u>\$ 31,499</u>

Verizon Cell Tower – On August 17, 2015, the Borough entered into a lease with Verizon Wireless to lease a portion of property at 311 South Ninth Street, Perkasio for space for a cell tower. The lease has an initial term of five years with four additional five-year terms. Monthly rent started at \$1,000 with an increase of 112% of the annual rental payment of the preceding five-year term.

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**Note 4 - Leases Receivable (Continued):**

Future minimum lease payments are as follows:

<u>Year</u>	<u>Amount</u>
2025	\$ 13,843
2026	15,053
2027	15,053
2028	15,053
2029	15,053
2030-2034	87,493
2035-2039	94,412
2040	<u>14,162</u>
	<u><u>\$270,122</u></u>

Cingular Wireless Cell Tower – On August 1, 2006, the Borough entered into a lease with Cingular Wireless PCS, LLC to lease a portion of property at 311 South Ninth Street, Perkasio for space for a cell tower. The lease has an initial term of five years with four additional five-year terms. Monthly rent started at \$835 with an annual increase of 3%.

Future minimum lease payments are as follows:

<u>Year</u>	<u>Amount</u>
2025	\$ 16,768
2026	17,272
2027	17,790
2028	18,323
2029	18,873
2030-2032	<u>51,343</u>
	<u><u>\$140,369</u></u>

Dental Office – On January 6, 2020, the Borough entered into a lease with L.R. Cerdas, DMD, LLC to lease space in the Borough Hall for use as a dental office. The lease term is ten years. For the first thirty-five months, the lessee will receive a rent credit of \$1,800 per month. At that time, the monthly rental payment will be \$3,152 with annual increases of 2.5%.

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**Note 4 - Leases Receivable (Continued):**

Future minimum lease payments are as follows:

<u>Year</u>	<u>Amount</u>
2025	\$ 39,992
2026	40,986
2027	42,002
2028	43,052
2029	44,141
2030	<u>33,723</u>
	<u>\$243,896</u>

Parking Lot – On December 20, 2021, the Borough entered into a lease with QNB Bank to lease a parking lot. The lease term is ten years with an annual payment of \$4,800.

Future minimum lease payments are as follows:

<u>Year</u>	<u>Amount</u>
2025	\$ 4,800
2026	4,800
2027	4,800
2028	4,800
2029	4,800
2030-2031	<u>9,600</u>
	<u>\$ 33,600</u>

Investment Office – On November 21, 2022, the Borough entered into a lease with Edward D. Jones & Co., L.P. to lease space in Borough Hall for use as an office. The lease term is five years. All rent from the period of November 1, 2022 to April 30, 2023 will be abated as a free rent period for Lessee. Lessee to pay all utilities during this time. Monthly rent of \$1,800 began May 1, 2023 with an annual increase of 3% each November 1.

Future minimum lease payments are as follows:

<u>Year</u>	<u>Amount</u>
2025	\$ 23,034
2026	23,722
2027	<u>20,261</u>
	<u>\$ 67,017</u>

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**Note 5 - Inventories:**

Inventory in the general fund consists of trash bags held for sale to residents. They are reported at cost.

Inventory in the electric fund consists of poles, wire, and transformers. They are reported at cost.

**Note 6 - Capital Assets:**

Capital assets purchased or acquired with an original cost of \$5,000 and infrastructure construction over \$25,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	30 years
Machinery and equipment	5 – 20 years
Vehicles	3 – 10 years
Infrastructure	25 years

**Changes in Capital Assets:**

The following is a summary of changes in capital assets for the year ended December 31, 2024:

	Primary Government		
	Beginning Balance	Increases	Decreases
<b><u>Governmental Activities:</u></b>			Ending Balance
Capital assets not being depreciated:			
Land.....	\$ 4,568,939	\$ 0	\$ 0
Other capital assets:			
Buildings .....	8,765,305		8,765,305
Equipment .....	9,512,553	707,356	10,219,909
Vehicles .....	1,959,337	67,070	(16,320)
Infrastructure .....	10,900,646	472,650	
Total Other Capital Assets			11,373,296
At Historical Cost .....	31,137,841	1,247,076	(16,320)
			32,368,597

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**Note 6 - Capital Assets (Continued):**

	Primary Government			
	Beginning Balance	Increases	Decreases	Ending Balance
Less accumulated depreciation:				
Buildings .....	(6,510,613)	(184,770)		(6,695,383)
Equipment .....	(6,680,508)	(409,883)		(7,090,391)
Vehicles .....	(1,432,283)	(129,615)	16,320	(1,545,578)
Infrastructure .....	(3,755,346)	(445,479)		(4,200,825)
	<u>(18,378,750)</u>	<u>(1,169,747)</u>	<u>16,320</u>	<u>(19,532,177)</u>
Other capital assets net.....	<u>12,759,091</u>	<u>77,329</u>	<u>0</u>	<u>12,836,420</u>
<b>Governmental Activities</b>				
<b>Capital Assets Net .....</b>	<b>\$ <u>17,328,030</u></b>	<b>\$ <u>77,329</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>17,405,359</u></b>
<b><u>Business Type Activities:</u></b>				
Capital assets not being depreciated:				
Land .....	\$ <u>134,211</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>134,211</u>
Other capital assets:				
Buildings .....	339,663			339,663
Equipment .....	3,303,248	173,147	(141,651)	3,334,744
Vehicles .....	940,844			940,844
Infrastructure .....	<u>662,447</u>			<u>662,447</u>
Total Other Capital Assets				
At Historical Cost.....	<u>5,246,202</u>	<u>173,147</u>	<u>(141,651)</u>	<u>5,277,698</u>
Less accumulated depreciation:				
Buildings .....	(292,613)	(1,101)		(293,714)
Equipment .....	(2,780,871)	(92,946)	141,651	(2,732,166)
Vehicles .....	(677,447)	(50,620)		(728,067)
Infrastructure .....	<u>(168,061)</u>	<u>(29,931)</u>		<u>(197,992)</u>
	<u>(3,918,992)</u>	<u>(174,598)</u>	<u>141,651</u>	<u>(3,951,939)</u>
Other capital assets net.....	<u>1,327,210</u>	<u>(1,451)</u>	<u>0</u>	<u>1,325,759</u>
<b>Business-Type Activities</b>				
<b>Capital Assets Net .....</b>	<b>\$ <u>1,461,421</u></b>	<b>\$ <u>(1,451)</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>1,459,970</u></b>



**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**Note 6 - Capital Assets (Continued):**

Depreciation expense was charged to functions as follows:

**Governmental Activities:**

General government .....	\$ 92,189
Public safety – police and zoning .....	128,154
Refuse collection .....	80,683
Public works .....	532,746
Recreation and conservation .....	<u>335,975</u>
Total Governmental Activities Depreciation Expense .....	<u>\$1,169,747</u>

**Business Type Activities:**

Electric .....	<u>\$ 174,598</u>
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**Note 7 - Deferred Outflows of Resources:**

The Borough reports decreases in net assets that relate to future periods as deferred outflows of resources in a separate section of its financial statements. Deferred outflows of resources reported in this year's financial statements include deferred outflows of resources for contributions made to the Borough's defined benefit pension plans between the measurement date of the net pension liability and the end of the Borough's fiscal year, changes in assumptions made by PMRS during 2023, differences between expected and actual experience, and net differences between projected and actual earnings on pension plan investments. Deferred outflows for pension contributions will be recognized in the subsequent fiscal year. The deferred outflows related to assumption changes and differences between expected and actual experience will be recognized over a five-year period.

**Note 8 - Compensated Absences:**

The Borough does allow employees to accumulate vacation time. Sick time, personal time, and comp time can be accrued for management staff based on the terms of negotiated employment contracts.

The following is a summary of compensated absences at December 31, 2024.

Governmental funds employees .....	\$ 110,117
Proprietary fund - employees .....	<u>19,828</u>
	<u>\$ 129,945</u>

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**Note 9 - Deferred Revenues:**

Deferred revenues at December 31, 2024 consist of the following:

General fund:	
2025 pool season ticket sales .....	\$ 48,445
Capital Projects Fund:	
Liened amounts for sidewalk assessments.....	10,749
FEMA covered bridge grant funds .....	<u>314,309</u>
	<u>\$373,503</u>

**Note 10 - Long Term Liabilities:**

The following is a summary of changes in long term liabilities for the year ended December 31, 2024.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
<b><u>Governmental Activities:</u></b>					
Loans Payable:					
DVRFA-2006 .....	\$ 527,000	\$	\$ (170,000)	\$ 357,000	\$ 175,000
DVRFA-2007 .....	<u>1,177,000</u>		<u>(218,000)</u>	<u>959,000</u>	<u>228,000</u>
Total Loans .....	<u>1,704,000</u>	<u>0</u>	<u>(388,000)</u>	<u>1,316,000</u>	<u>403,000</u>
Other Liabilities:					
Net pension liability –					
Nonuniformed .....	382,027		(376,992)	5,035	
Net pension liability –					
Police .....	2,000,219		(831,858)	1,168,361	
Compensated absences ....	<u>77,350</u>	<u>32,767</u>	<u>0</u>	<u>110,117</u>	
Total Other Liabilities.....	<u>2,459,596</u>	<u>32,767</u>	<u>(1,208,850)</u>	<u>1,283,513</u>	<u>0</u>
Governmental Activities					
Long Term Liabilities.....	\$ <u>4,163,596</u>	\$ <u>32,767</u>	\$ <u>(1,596,850)</u>	\$ <u>2,599,513</u>	\$ <u>403,000</u>

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**Note 10 - Long Term Liabilities (Continued):**

**Description of Debt:**

**Governmental Activities:**

Delaware Valley Regional Finance Authority (DVRFA) 2006 Borrowing:

On September 25, 2006, the Borough entered into a loan agreement with the Delaware Valley Regional Finance Authority. Total proceeds from the loan were \$2,600,000 which were used for the Menlo Pool Project and the costs incurred to issue the note. The loan is payable in twenty annual installments due September 25 of each year. The interest rates applicable to the remaining portion of the loan, which includes amounts required to fund the payments for debt service on the bond issue, the net payments on interest rate swap agreements, and the administrative expenses to fund the DelVal Loan Program, were as follows through November 1, 2021: 25% of the loan fixed at 1.77%, 50% of the loan fixed at 4.41%, and 25% of the loan at a variable interest rate which averaged 0.745%. On November 1, 2021, the rates on the portions of the loan, other than for the 25% fixed at 1.77%, were fixed at a rate of 1.258%. The rate on the remaining 25% of the loan was fixed at 1.258% as of September 25, 2022. Interest is due monthly on the outstanding balance. A maturity schedule as follows:

<u>September 25,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 175,000	\$ 3,390	\$ 178,390
2026	182,000	1,145	183,145
	<u>\$ 357,000</u>	<u>\$ 4,535</u>	<u>\$ 361,535</u>

Delaware Valley Regional Finance Authority (DVRFA) 2007 Borrowing:

On June 25, 2007, the Borough entered into a loan agreement with the Delaware Valley Regional Finance Authority. Total proceeds from the loan were \$1,600,000 which were being used for the Menlo Pool Project and the costs incurred to issue the note. The loan is payable in twenty annual installments due June 25 of each year. The interest rate applicable to the loan was variable monthly until November 1, 2021, at which time it was fixed at a rate of 1.258%. The average interest rate applicable to the loan during 2021, which includes amounts required to fund the payments for debt service on the bond issue, the net payments on interest rate swap agreements, and the administrative expenses to fund the DelVal Loan Program, was 1.258%. Interest is due monthly on the outstanding balance. A maturity schedule follows:

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**Note 10 - Long Term Liabilities (Continued):**

<u>June 25,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 228,000	\$ 10,630	\$ 238,630
2026	238,000	7,699	245,699
2027	249,000	4,636	253,636
2028	244,000	1,535	245,535
	<u>\$ 959,000</u>	<u>\$ 24,500</u>	<u>\$ 983,500</u>

**Note 11 - Deferred Inflows of Resources:**

The Borough's statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net assets that applies to future periods. Deferred inflows of resources are reported in the Borough's various statements of net position for differences between expected and actual experience applicable to the Borough's pension plans. These deferred inflows of resources will be attributed to pension expense over a total of five years. Deferred inflows of resources are also recorded for revenues that are not considered available. Accordingly, unavailable revenues related to funding from 2025 preseason pool season ticket sales, a FEMA grant award to repair the covered bridge, and liened sidewalk revenue are reported in the governmental funds balance sheet and the government-wide statement of net position. Deferred revenues are also recorded in the government-wide statement of net position for future rental and interest income associated with the Borough's lessor agreements.

**Note 12 - Government-Wide and Proprietary Fund Net Position:**

Government-wide and proprietary fund net position is divided into three components:

- Net investment in capital assets – consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.
- Restricted net position – consists of assets that are restricted by the Borough's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
- Unrestricted – all other net position is reported in this category.

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
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**Note 13 - Fund Balance:**

In accordance with GASB 54, Fund Balance Reporting and Governmental Fund Type Definitions, the Borough classifies governmental fund balances as follows:

Non-spendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints. The “not in spendable form” criterion includes items that are not expected to be converted to cash. The non-spendable fund balance includes the trash bag inventory and prepaid expenses.

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, grantors or amounts constrained due to enabling legislation.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the Borough through formal action of the Borough Council. Presently the Borough has no committed fund balances.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund Balance may be assigned by the Borough Council.

Unassigned – includes positive fund balances within the General Fund which have not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

In the general fund, the Borough strives to maintain an unassigned fund balance to be used for unanticipated emergencies of approximately 20% of actual expenditures.



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**Note 14 - Use of Restricted Resources:**

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Borough's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the Borough's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications-committed and then assigned fund balances if there are any before using unassigned fund balances.

**Note 15 - Property Taxes:**

Property taxes are levied in January. Liens are placed on uncollected taxes by January 15th of the following year. The Borough uses a tax collector to make collections throughout the year. Property tax revenue is recognized when collected. No allowance for uncollectible taxes is used. Eventually all taxes are collected and remitted to the Borough.

**Note 16 - Interfund Activity:**

Interfund activity is reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliations to the government-wide financial statements.

As of December 31, 2024, interfund receivables and payables that resulted from various interfund transactions primarily relating to reimbursements due for expenses and receipts collected belonging to other funds were as follows:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund.....	\$ 167,090	\$ 167,748
Capital Fund.....	46,135	414,204
Custodial Fund.....	94,820	
Electric Fund.....	440,358	162,609
Road Improvement Fund .....		3,842
	<u>\$ 748,403</u>	<u>\$ 748,403</u>

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**Note 16 - Interfund Activity (Continued):**

Individual fund operating transfers for the year ended December 31, 2024 were as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund.....	\$ 2,105,004	\$ 65,000
		<u>275,000</u>
Total General Fund .....	<u>2,105,004</u>	<u>340,000</u>
Special Revenue Fund .....	<u>                    </u>	<u>251,395</u>
Capital Projects Fund.....	545,000	
	275,000	
	251,395	
	<u>65,000</u>	
Total Capital Projects Fund .....	<u>1,136,395</u>	<u>0</u>
Proprietary Fund - Electric Fund .....		2,105,004
		<u>545,000</u>
Total Proprietary Fund.....	<u>0</u>	<u>2,650,004</u>
TOTAL ALL FUNDS .....	<u>\$ 3,241,399</u>	<u>\$ 3,241,399</u>

Transfers from the proprietary fund to the general and capital projects fund were used for operations and to fund capital expenditures. Transfers from the general fund to the capital projects fund were used for debt service. Transfer from the special revenue fund to capital projects were used for road projects.

**Note 17 - Net Working Capital - Proprietary Fund:**

Current assets.....	\$ 2,713,175
Less current liabilities.....	<u>1,044,249</u>
Net Working Capital .....	<u>\$ 1,668,926</u>

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
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**Note 18 - Pension Plan - Non-uniformed:**

Plan Description - The Perkasio Borough non-uniformed pension plan is a single-employer defined benefit pension plan controlled by the provisions of Ordinance No. 619 adopted pursuant to Act 15 of 1974. The plan participates in the Pennsylvania Municipal Retirement System (PMRS) which is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating municipal pension plans. PMRS issues a separate Annual Comprehensive Financial Report (ACFR). The ACFR is available on the PMRS website. A copy can be obtained by contacting the PMRS accounting office.

Benefits Provided - The plan provides retirement, disability, and death benefits to plan members and their beneficiaries. Cost-of-living adjustments are provided at the discretion of the plan trustee.

Employees Covered - At December 31, 2023, the following employees were covered by the benefit terms of the plan:

Active employees	19
Inactive employees or beneficiaries	
currently receiving benefits	19
Inactive employees entitled to but	
not yet receiving benefits	<u>5</u>
Total Participant Count	43

Contributions - Act 205 requires that annual contributions be based upon the plan's minimum municipal obligation (MMO). The MMO is based upon the plan's biennial actuarial valuation. In accordance with the plan's governing Ordinance, active employees are required to contribute 5.00 percent of their compensation to the plan. The plan may also be eligible to receive an allocation of state aid from the general municipal pension system state aid program which must be used for funding the Borough's contribution obligations under the plan. Any funding requirements established by the MMO in excess of employee contributions and state aid must be paid by the municipality in accordance with Act 205.

**Net Pension Liability:**

The Borough's net pension liability is measured as the total pension liability reduced by the pension plan's fiduciary net position. The net pension liability of the plan is measured as of December 31, 2023 using a biennial actuarial valuation as of January 1, 2023 and then rolled forward to December 31, 2023. A summary of the principal assumptions and methods used to determine the net pension liability is shown below:

**Note 18 - Pension Plan - Non-uniformed (Continued):**

Inflation	2.2%
Salary increases:	Age related scale with merit and inflation component
Investment Return:	5.25%

Post-Retirement Mortality:

Males:	RP 2006 annuitant male table
Females:	RP 2006 annuitant female table

### System Nominal Net and Real Rates of Return by Asset Class

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**BOROUGH OF PERKASIE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**Note 18 - Pension Plan - Non-uniformed (Continued):**

Based on the aforementioned methodology, the Board established the System's Long-Term Expected Rate of Return at 7.31%.

In addition to determining the System's Long-Term Nominal Expected Rate of Return, the PMRS Board, under the laws of the Commonwealth of Pennsylvania (Act 15 of 1974), is obligated to develop and apply the Regular Interest Rate to each of the individual participating municipalities' actuarial asset accounts held by PMRS. The rationale for the difference between the System's Long-Term Nominal Expected Rate of Return and the individual participating municipalities' Regular Interest Rate is described in the following section "Discount Rate." As of December 31, 2023, this rate is equal to 5.25%.

The Board has determined the minimum acceptable confidence level for achieving the Regular Interest Rate to be 60%. The table below labeled "Confidence Levels for System Nominal Net and Real Rates of Return" identifies simulated portfolio returns at various confidence levels based on the most recent asset allocation study conducted by the Boards' investment consultant, Marquette Associates.

**Confidence Levels for System Nominal Net and Real Rates of Return**

<b>Confidence Interval</b>	<b>Nominal Net Rate of Return</b>	<b>Long-Term Expected Real Rate of Return</b>
95%	4.07%	1.57%
90%	4.87%	2.37%
85%	5.33%	2.83%
80%	5.72%	3.22%
75%	6.03%	3.53%
70%	6.35%	3.85%
60%	6.87%	4.37%



**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
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**Note 18 - Pension Plan - Non-uniformed (Continued):**

Discount Rate - While it is often common practice to establish an actuarial Discount Rate that is equal to the Long-Term Expected Nominal Rate of Return, PMRS is required by law (Act 15 of 1974) to establish a Discount Rate equal to the Regular Interest Rate (Regular Interest Rate/Discount Rate). The PMRS Board establishes the Regular Interest Rate/Discount Rate on the basis of expected stable and consistent earnings on investments to be applied to the accounts of the individual participating municipalities and includes the accounts of plan participants, municipalities, and plan retirees each year. As a starting point, the Board considers the following five quantitative factors in reviewing the Regular Interest Rate/Discount Rate:

- 1.) Retiree Plan liability as a percentage of total Plan liability,
- 2.) Active Plan participant liability as a percentage of total Plan liability,
- 3.) Smoothed annuity purchase rates (Pension Benefit Guarantee Corporation (PBGC) annuity rates have been used as a proxy for this),
- 4.) PMRS System Long Term Expected Nominal Rate of Return, and
- 5.) PMRS investment expenses

A formula using these factors is as follows:

Regular Interest Rate/Discount Rate = (Retiree Liability Percentage x Smoothed PBGC Annuity Rates) + (Active Employee Liability Percentage x System Long Term Expected Rate of Return) – (Investment Expenses as a percentage of assets)

The Board then considers the Regular Interest Rate/Discount Rate derived from the above formula against a variety of qualitative factors such as the desire to minimize Regular Interest Rate/Discount Rate volatility, probability of achieving the Regular Interest Rate, varying levels of asset allocation and liquidity, trending of annuity rates, total PMRS actuarial and market value funding ratios, feedback from existing PMRS municipalities, and recommendations from the System's investment and actuarial consultants. The Regular Interest Rate/Discount Rate adopted by the Board and used to measure the individual participating municipalities' total pension liability was 5.25% as of December 31, 2023.

The Regular Interest Rate/Discount Rate will likely be less than the System Long-Term Expected Rate of Return. Should the System experience a prolonged period of investment returns in excess of the Regular Interest Rate/Discount Rate, the Board is authorized to allocate any applicable portion of any such excess in accordance with Board policies in the form of Excess Interest as provided for in the law.

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
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**Note 18 - Pension Plan - Non-uniformed (Continued):**

The projection of cash flows for each underlying municipal plan, used to determine if any adjustment to the Regular Interest Rate/Discount Rate was required (“depletion testing”), used the following assumptions: 1.) member contributions will be made at the current contribution rate, 2.) participating plan sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate, and 3.) the System’s Long Term Expected Rate of Return will be used in the depletion testing of projected cash flows. Based on those assumptions, the PMRS pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

**Changes in the Net Pension Liability**

Changes in the reported Net Pension Liability for the year ending December 31, 2024 are as follows:

	<u>Increase (Decrease)</u>		
	<u>Total Pension</u> <u>Liability</u>	<u>Plan Fiduciary</u> <u>Net Position</u>	<u>Net Pension</u> <u>Liability/(Asset)</u>
<b>Balance at December 31, 2023.....</b>	\$ 11,067,828	\$ 10,480,094	\$ 587,734
<b>Changes in the year:</b>			
Service cost .....	184,908		184,908
Interest on the total pension liability ....	579,971		579,971
Contribution – employer .....		167,969	(167,969)
Contribution – PMRS assessment .....		860	(860)
Contribution – employee .....		76,842	(76,842)
PMRS investment income .....		542,921	(542,921)
Market value investment income .....		587,543	(587,543)
PMRS administrative expense.....		(860)	860
Additional administrative expense .....		(30,409)	30,409
Benefit payments, including refunds of employee contributions .....	<u>(416,672)</u>	<u>(416,672)</u>	<u>          </u>
<b>Net Changes .....</b>	<u>348,207</u>	<u>928,194</u>	<u>(579,987)</u>
<b>Balance at December 31, 2024.....</b>	<u>\$ 11,416,035</u>	<u>\$ 11,408,288</u>	<u>\$ 7,747</u>

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
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**Note 18 - Pension Plan - Non-uniformed (Continued):**

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate* – The following presents the net pension liability of the Borough for the Plan, calculated using the discount rate for the Plan, as well as what the Borough's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

**Sensitivity of Net Pension Liability to Changes in Discount Rate**

	1% Decrease 4.25%	Discount Rate 5.25%	1% Increase 6.25%
Total Pension Liability .....	\$ 13,015,219	\$ 11,416,035	\$ 10,083,394
Plan Fiduciary Net Position.....	<u>11,408,288</u>	<u>11,408,288</u>	<u>11,408,288</u>
Net Pension Liability (Asset) .....	\$ <u>1,606,931</u>	\$ <u>7,747</u>	\$ <u>(1,324,894)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.65%	99.93%	113.14%

**Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions**

For the year ended December 31, 2024, the Borough recognized pension expense of \$(53,002). At December 31, 2024, the Borough reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Pension contributions subsequent to measurement date .....	\$	\$ 168,723
Differences between actual and expected experience .....	10,694	229,669
Changes in assumptions .....		92,343
Net differences between projected and actual earnings on plan investments .....		<u>146,823</u>
Total.....	<u>\$ 10,694</u>	<u>\$ 637,558</u>

**BOROUGH OF PERKASIE  
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**Note 18 - Pension Plan - Non-uniformed (Continued):**

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

<u>Year Ended December 31,</u>	
2025	\$ 185,774
2026	228,265
2027	301,978
2028	(89,153)
2029	0
Thereafter	0

**Allocation Between Governmental and Business-Type Activities**

Allocation of the net pension liability balance as of December 31, 2024 and pension expense for the year ending December 31, 2024 between the Borough's governmental and business-type activities was based upon the percentage of 2024 wage expenses attributable to the respective activities. The following schedule summarizes the Borough's ending net pension liability balances as reported in the statement of net position and the pension expense as reported in the statement of activities.

	<u>Net Pension Liability as of December 31, 2024</u>	<u>Pension Expense for the year ending December 31, 2024</u>
Governmental Activities	\$ 5,035	\$ (34,451)
Business-Type Activities	\$ 2,712	\$ (18,551)

**Note 19 - Pension Plan - Police:**

Plan Description - The Perkasio Borough Police pension plan is a single-employer defined benefit pension plan controlled by the provisions of Ordinance No. 523 adopted pursuant to Act 15 of 1974. The plan participates in the Pennsylvania Municipal Retirement System (PMRS) which is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating municipal pension plans. PMRS issues a separate Annual Comprehensive Financial Report (ACFR). The ACFR is available on the PMRS website. A copy can be obtained by contacting the PMRS accounting office.

Benefits Provided - The plan provides retirement, disability, and death benefits to plan members and their beneficiaries. Cost-of-living adjustments are provided at the discretion of the plan trustee.

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**NOTES TO FINANCIAL STATEMENTS**  
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**Note 19 - Pension Plan - Police (Continued):**

Employees Covered – At December 31, 2023, the following employees were covered by the benefit terms of the plan:

Active employees	18
Inactive employees or beneficiaries	
currently receiving benefits	14
Inactive employees entitled to but	
not yet receiving benefits	<u>0</u>
Total Participant Count	32

Contributions – Act 205 requires that annual contributions be based upon the plan’s minimum municipal obligation (MMO). The MMO is based upon the plan’s biennial actuarial valuation. In accordance with the plan’s governing Ordinance, active employees are required to contribute 5.00 percent of their compensation to the plan. The plan may also be eligible to receive an allocation of state aid from the general municipal pension system state aid program which must be used for funding the Borough’s contribution obligations under the plan. Any funding requirements established by the MMO in excess of employee contributions and state aid must be paid by the municipality in accordance with Act 205.

**Net Pension Liability:**

The Borough’s police plan net pension liability is measured as the total pension liability reduced by the pension plan’s fiduciary net position. The net pension liability of the plan is measured as of December 31, 2023 using a biennial actuarial valuation as of January 1, 2023 and then rolled forward to December 31, 2023. A summary of the principal assumptions and methods used to determine the net pension liability is shown below:

Actuarial Assumptions – The total pension liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.2%
Salary increases:	Age related scale with merit and inflation component
Investment Return:	5.25%

Pre-Retirement Mortality:	Males:	PUB-2010 General Employees male table
	Females:	PUB-2010 General Employees female table

Post-Retirement Mortality:	Males:	RP 2006 annuitant male table
	Females:	RP 2006 annuitant female table



**BOROUGH OF PERKASIE**  
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**Note 19 - Pension Plan - Police (Continued):**

Long-Term Expected Rate of Return on Plan Assets – The PMRS System’s long term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates of expected future nominal rates of return (net of investment expenses) are developed for each asset class. These returns are combined to produce the System’s Long-Term Expected Real Rate of Return by calculating the weighted average return for each asset class using each respective target asset allocation percentage and multiplying by the expected future nominal rate of return, while also factoring in covariance across asset classes, then deducting expected inflation (2.5%). Best estimates of geometric real rates of return for each utilized asset class are included in the pension plan’s target asset allocation as of December 31, 2023 and summarized in the table below labeled “System Nominal Net and Real Rates of Return by Asset Class.”

**System Nominal Net and Real Rates of Return by Asset Class**

<b><u>Asset Class</u></b>	<b><u>Target Asset Allocation</u></b>	<b><u>Nominal Net Rate of Return</u></b>	<b><u>Long-Term Expected Real Rate of Return</u></b>
Domestic Equities (large capitalized firms)	24.5%	7.39%	4.89%
Domestic Equities (small capitalized firms)	8%	8.30%	5.80%
International Equities (international developed markets)	14.5%	7.68%	5.18%
International Equities (emerging markets)	3%	8.39%	5.89%
Global Equities	5%	6.61%	4.11%
Real Estate	10%	6.38%	3.88%
Timber	5%	5.75%	3.25%
Fixed Income (Core Investment Grade)	24%	5.01%	2.51%
Fixed Income (Opportunistic Credit)	5%	6.95%	4.45%
Cash	1%	3.39%	0.89%
Total Portfolio	<u>100%</u>	<u>7.31%</u>	<u>4.81%</u>

Based on the aforementioned methodology, the Board established the System's Long-Term Expected Rate of Return at 7.31%.

In addition to determining the System's Long-Term Nominal Expected Rate of Return, the PMRS Board, under the laws of the Commonwealth of Pennsylvania (Act 15 of 1974), is obligated to develop and apply the Regular Interest Rate to each of the individual participating municipalities' actuarial asset accounts held by PMRS. The rationale for the difference between the System's Long-Term Nominal Expected Rate of Return and the individual participating municipalities' Regular Interest Rate is described in the following section "Discount Rate." As of December 31, 2023, this rate is equal to 5.25%.

**BOROUGH OF PERKASIE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**Note 19 - Pension Plan - Police (Continued):**

The Board has determined the minimum acceptable confidence level for achieving the Regular Interest Rate to be 60%. The table below labeled "Confidence Levels for System Nominal Net and Real Rates of Return" identifies simulated portfolio returns at various confidence levels based on the most recent asset allocation study conducted by the Boards' investment consultant, Marquette Associates.

**Confidence Levels for System Nominal Net and Real Rates of Return**

<b>Confidence Interval</b>	<b>Nominal Net Rate of Return</b>	<b>Long-Term Expected Real Rate of Return</b>
95%	4.07%	1.57%
90%	4.87%	2.37%
85%	5.33%	2.83%
80%	5.72%	3.22%
75%	6.03%	3.53%
70%	6.35%	3.85%
60%	6.87%	4.37%

Discount Rate - While it is often common practice to establish an actuarial Discount Rate that is equal to the Long-Term Expected Nominal Rate of Return, PMRS is required by law (Act 15 of 1974) to establish a Discount Rate equal to the Regular Interest Rate (Regular Interest Rate/Discount Rate). The PMRS Board establishes the Regular Interest Rate/Discount Rate on the basis of expected stable and consistent earnings on investments to be applied to the accounts of the individual participating municipalities and includes the accounts of plan participants, municipalities, and plan retirees each year. As a starting point, the Board considers the following five quantitative factors in reviewing the Regular Interest Rate/Discount Rate:

- 1.) Retiree Plan liability as a percentage of total Plan liability,
- 2.) Active Plan participant liability as a percentage of total Plan liability,
- 3.) Smoothed annuity purchase rates (Pension Benefit Guarantee Corporation (PBGC) annuity rates have been used as a proxy for this),
- 4.) PMRS System Long Term Expected Nominal Rate of Return, and
- 5.) PMRS investment expenses

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
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**Note 19 - Pension Plan - Police (Continued):**

A formula using these factors is as follows:

Regular Interest Rate/Discount Rate = (Retiree Liability Percentage x Smoothed PBGC Annuity Rates) + (Active Employee Liability Percentage x System Long Term Expected Rate of Return) – (Investment Expenses as a percentage of assets)

The Board then considers the Regular Interest Rate/Discount Rate derived from the above formula against a variety of qualitative factors such as the desire to minimize Regular Interest Rate/Discount Rate volatility, probability of achieving the Regular Interest Rate, varying levels of asset allocation and liquidity, trending of annuity rates, total PMRS actuarial and market value funding ratios, feedback from existing PMRS municipalities, and recommendations from the System's investment and actuarial consultants. The Regular Interest Rate/Discount Rate adopted by the Board and used to measure the individual participating municipalities' total pension liability was 5.25% as of December 31, 2023.

The Regular Interest Rate/Discount Rate will likely be less than the System Long-Term Expected Rate of Return. Should the System experience a prolonged period of investment returns in excess of the Regular Interest Rate/Discount Rate, the Board is authorized to allocate any applicable portion of any such excess in accordance with Board policies in the form of Excess Interest as provided for in the law.

The projection of cash flows for each underlying municipal plan, used to determine if any adjustment to the Regular Interest Rate/Discount Rate was required ("depletion testing"), used the following assumptions: 1.) member contributions will be made at the current contribution rate, 2.) participating plan sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate, and 3.) the System's Long Term Expected Rate of Return will be used in the depletion testing of projected cash flows. Based on those assumptions, the PMRS pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**Note 19 - Pension Plan - Police (Continued):**

**Changes in the Net Pension Liability**

Changes in the reported Net Pension Liability for the year ending December 31, 2024 are as follows:

	<u>Increase (Decrease)</u>		
	<u>Total Pension</u>	<u>Plan Fiduciary</u>	<u>Net Pension</u>
	<u>Liability</u>	<u>Net Position</u>	<u>Liability/(Asset)</u>
<b>Balance at December 31, 2023 .....</b>	\$ 15,519,226	\$ 13,519,007	\$ 2,000,219
<b>Changes in the year:</b>			
Service cost .....	398,659		398,659
Interest on the total pension liability.....	822,725		822,725
Contribution – employer .....		498,199	(498,199)
Contribution – PMRS assessment.....		600	(600)
Contribution – employee .....		117,167	(117,167)
PMRS investment income .....		704,517	(704,517)
Market value investment income .....		772,819	(772,819)
PMRS administrative expense .....		(600)	600
Additional administrative expense.....		(39,460)	39,460
Benefit payments, including refunds of employee contributions .....	(500,269)	(500,269)	
<b>Net Changes .....</b>	<u>721,115</u>	<u>1,552,973</u>	<u>(831,858)</u>
<b>Balance at December 31, 2024 .....</b>	<u>\$ 16,240,341</u>	<u>\$ 15,071,980</u>	<u>\$ 1,168,361</u>

***Sensitivity of the Net Pension Liability to Changes in the Discount Rate*** – The following presents the net pension liability of the Borough for the Plan, calculated using the discount rate for the Plan, as well as what the Borough’s net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**Note 19 - Pension Plan - Police (Continued):**

**Sensitivity of Net Pension Liability to Changes in Discount Rate**

	1% Decrease <u>4.25%</u>	Discount Rate <u>5.25%</u>	1% Increase <u>6.25%</u>
Total Pension Liability.....	\$ 18,571,131	\$ 16,240,341	\$ 14,325,006
Plan Fiduciary Net Position .....	<u>15,071,980</u>	<u>15,071,980</u>	<u>15,071,980</u>
Net Pension Liability (Asset).....	\$ <u>3,499,151</u>	\$ <u>1,168,361</u>	\$ <u>(746,974)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.16%	92.81%	105.21%

**Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions**

For the year ended December 31, 2024, the Borough recognized pension expense of \$365,763. At December 31, 2024, the Borough reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Pension contributions subsequent to measurement date .....	\$	\$ 512,087
Differences between actual and expected experience.....	92,922	112,231
Changes in assumptions.....		134,437
Net differences between projected and actual earnings on plan investments .....		<u>649,578</u>
Total .....	\$ <u>92,922</u>	\$ <u>1,408,333</u>

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

<u>Year Ended December 31,</u>	
2025	\$ 667,304
2026	285,567
2027	517,103
2028	(154,563)
2029	0
Thereafter	0



**BOROUGH OF PERKASIE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**Note 20 - Deferred Compensation Plans:**

The Borough offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is administered by an independent plan administrator. The plan is available to all employees and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or financial hardship.

Per an employment contract, the Borough offers a 401(a) defined contribution plan to the Borough Manager.

**Note 21 - Flexible Benefits Program:**

On January 1, 1995 the Borough adopted a flexible benefits program which allows employees to purchase certain benefits offered by the Borough on a pretax basis. The flexible benefits plan is intended to qualify as a cafeteria plan under the Internal Revenue Code. The benefits offered through the program are medical option, medical spending account plan and dependent care assistance plan.

**Note 22 - Participation Delaware Valley Insurance Trust:**

Insurance:

1. Nature of Pool Participation:

The Borough of Perkasie is a member municipality in the Delaware Valley Insurance Trust (DVIT), a risk retention pool formed under the authority granted by the Commonwealth of Pennsylvania. DVIT is not a commercial insurance company.

The rights and responsibilities of each member are more fully explained in the Trust Agreement, which is on file with the Borough and the Trust.

2. Insurance Coverage Summary:

All members of the pool are collectively assuming a portion of each loss. During coverage year 2024 (January 1 to December 31) the Trust retained the first \$1,000,000 of each loss for the following liability lines of coverage: General, Public Officials, Automobile and Law Enforcement. The Trust purchased reinsurance coverage for losses in excess of the \$1,000,000 retention up to the trust coverage limits of \$11,000,000. The \$10,000,000 excess coverage is provided by Government Entities Mutual (GEM).

DVIT assumed the first \$500,000 of each first party property loss on behalf of the membership. Excess property coverage is provided by the Alliant Property Insurance Program (APIP). The Trust also provides crime coverage, cyber coverage, and boiler and machinery coverage to its membership. Coverage details are available from the Trust Coverage Document on file with the Borough.

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**Note 22 - Participation Delaware Valley Insurance Trust (Continued):**

3. Premium Payments:

Perkasie Borough paid \$183,737 in annual contributions for coverage year 2024. No additional contributions are anticipated or now due, although DVPLT is an assessable pool. Additional information on assessments may be found in Section VII of the Participation Agreement.

4. Refunds/Deductibles

The Trust declared a dividend in 2024. The Perkasie Borough's share of the dividend distribution was \$6,540.

The likelihood of future dividends depends upon the overall performance of the Trust. The amount of the dividend earned by each municipal member is contingent upon the Member's total years of participation, the Member's total incurred losses, and the Member's proportionate share of the Trust's total contributions.

5. Significant Coverage Changes:

There are no significant coverage changes for 2024.

6. Claims:

A copy of the loss report on the claims filed by the Borough of Perkasie as of December 31, 2024 is on file with the Borough or is available upon request from the Trust.

Workers' Compensation Insurance:

1. Nature of Pool Participation:

The Borough of Perkasie is a member municipality in the Delaware Valley Workers' Compensation Trust (DVWCT), a risk retention pool formed under the authority granted by the Commonwealth of Pennsylvania, Department of Labor and Industry, Bureau of Workers' Compensation. DVWCT is not a commercial insurance company

The rights and responsibilities of each member are more fully explained in the Trust Agreement, which is on file with the Borough.

2. Insurance Coverage Summary:

All members of the pool collectively transfer risk to the DVWCT. The Trust assumes the first \$750,000 of each loss on behalf of the membership. Losses in excess of \$750,000 per occurrence are covered by Midwest Employers Casualty who provides excess coverage up to limits required by the Pennsylvania workers' compensation statutes and supporting regulations. The Trust's excess insurer is the Midwest Employers Casualty of Chesterfield, MO. The group fund insurance exemption number issued by the Bureau of Workers' Compensation to the Trust is 5503.

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**Note 22 - Participation Delaware Valley Insurance Trust (Continued):**

3. Premium Payments:

Perkasie Borough paid \$166,789 in annual contributions to DVWCT for coverage year 2024. No additional contribution is anticipated or now due, although DVWCT is an assessable pool. An audit of the reported 2024 payroll will be performed during the first quarter of 2025.

4. Refunds/Dividends:

The Trust declared a dividend in 2024. The mid-year dividend was distributed by check in November, 2024. Perkasie Borough's share of the dividend was \$13,115. As a result of the 2023 Payroll Audit, Perkasie paid \$16,288.

The likelihood of future dividends depends upon the overall performance of the Trust. The amount of the dividend earned by each municipal member is contingent upon the Member's total years of participation, the Member's total incurred losses and the Member's proportionate share of the Trust's total contributions.

5. Significant Coverage Changes:

There were no significant coverage changes in 2024.

6. Claims:

A copy of the loss report on the claims filed by Perkasie Borough as of December 31, 2024 is available from the Borough or the Trust upon request.

Health Insurance:

1. Premium Payments:

Perkasie Borough paid \$1,426,488 for medical and dental coverage for coverage period January 2024 through December 2024.

2. Refunds:

There were no refunds or dividend distributions by the Delaware Valley Health Trust for coverage year 2024.

3. Policy Year:

The policy began January 1, 2024 and ran through December 31, 2024.

**BOROUGH OF PERKASIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**Note 23 – Derivative Financial Instruments:**

The Borough is obligated to the Delaware Valley Regional Finance Authority (DVRFA) under its General Obligation Notes, Series 2006s and 2007 as described in Note 10. In order to provide funding for these notes, DVRFA issued Local Government Revenue Bonds, Series of 1998 and 2002 (DVRFA Bonds). DVRFA has entered into interest rate swap agreements in connection with the DVRFA Bonds to provide variable and fixed rates on loans, thereby reducing the costs of the participants in their loan program and enhancing the participants' ability to manage their interest rate risks.

The following is a summary of the fair values associated with the respective DVRFA interest rate swaps as of December 31, 2024:

<u>General Obligation Note</u>	<u>Original Issue Amount</u>	<u>Outstanding Balance at December 31, 2024</u>	<u>Gain (Loss) of Market Value of Interest Rate Swap at December 31, 2024</u>
Series 2006 - Fixed Rate	\$ 650,000	\$ 274,000	\$ 5,786
- Fixed Rate	650,000	83,000	5,786
Series 2007 - Fixed Rate	1,600,000	959,000	41,005

If the Borough defaults on all or a portion of its General Obligation Notes to DVRFA or prepays or converts any of the fixed rate obligations, it would be liable to DVRFA for the costs associated with the liquidation or termination of the associated interest rate swap. The cost of terminating an individual swap equals any loss of market value associated with the swap as of the date of termination.

As the Borough is not a direct party to DVRFA's swap agreements, it is not subject to the reporting and disclosure requirements associated with GASB 53, (*Accounting and Financial Reporting for Derivative Instruments*). Accordingly, the carrying amount of the related interest rate swap on the Borough's government-wide and fund financial statements as of December 31, 2024 is not recorded.

## **SUPPLEMENTARY INFORMATION**



**BOROUGH OF PERKASIE**  
**BUDGETARY COMPARISON SCHEDULE – GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 2024**

	Budget Original and Final	Actual Amounts (Budgetary Basis) (See Note 1)	Variance Positive (Negative)
<b><u>Revenues:</u></b>			
Taxes, penalties and interest.....	\$ 2,768,038	\$ 2,675,969	\$ (92,069)
Franchise taxes .....	170,000	140,892	(29,108)
Permits, fines and assessments.....	121,100	168,590	47,490
Interest and rents .....	204,518	197,677	(6,841)
Intergovernmental revenues .....	663,043	765,741	102,698
Charges for services .....	3,210,651	3,231,526	20,875
Miscellaneous revenues.....	<u>2,500</u>	<u>22,748</u>	<u>20,248</u>
Total Revenues .....	<u>7,139,850</u>	<u>7,203,143</u>	<u>63,293</u>
<b><u>Expenditures:</u></b>			
General government .....	871,473	899,940	(28,467)
Public safety .....	3,622,709	3,677,436	(54,727)
Refuse collection .....	695,635	797,478	(101,843)
Public works .....	540,591	538,404	2,187
Recreation and conservation .....	1,080,947	1,038,265	42,682
Capital outlays.....	86,724	223,726	(137,002)
Employee benefits .....	1,948,737	1,871,292	77,445
Insurance and other expenses .....	<u>134,295</u>	<u>148,268</u>	<u>(13,973)</u>
Total Expenditures .....	<u>8,981,111</u>	<u>9,194,809</u>	<u>(213,698)</u>
<b>Deficiency of Revenues</b>			
<b>Over Expenditures .....</b>	<u>(1,841,261)</u>	<u>(1,991,666)</u>	<u>(150,405)</u>
<b><u>Other Financing Sources (Uses):</u></b>			
Operating transfers in .....	2,105,000	2,105,004	4
Operating transfers out .....	<u>(275,000)</u>	<u>(340,000)</u>	<u>(65,000)</u>
Total Other Financing Sources (Uses)	<u>1,830,000</u>	<u>1,765,004</u>	<u>(64,996)</u>
<b>Net Change in Fund Balances .....</b>	<b>(11,261)</b>	<b>(226,662)</b>	<b>(215,401)</b>
<b>FUND BALANCE - BEGINNING .....</b>	<u>1,740,483</u>	<u>1,740,483</u>	<u>0</u>
<b>FUND BALANCE - ENDING .....</b>	<u>\$ 1,729,222</u>	<u>\$ 1,513,821</u>	<u>\$ (215,401)</u>

(See accompanying note to budgetary comparison schedule.)

**BOROUGH OF PERKASIE  
NOTE TO BUDGETARY COMPARISON SCHEDULE  
DECEMBER 31, 2024**

**Note 1 – Budget To Actual Reconciliation:**

Budgetary Comparison Schedule is presented for the General Fund of the Borough. It is prepared on the modified accrual basis of accounting.

**BOROUGH OF PERKASIE**  
**Schedule of Changes in Net Pension Liability – Non-uniform Plan**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>										
Service cost (beginning of year) .....	\$ 184,908	\$ 186,145	\$ 186,238	\$ 175,370	\$ 176,486	\$ 190,453	\$ 190,633	\$ 172,289	\$ 190,716	\$ 186,688
Interest (includes interest on service cost) .....	579,971	554,313	538,126	490,105	485,763	481,109	462,069	451,428	437,183	410,898
Changes of benefit terms .....	0	0	0	0	0	44,678	0	0	0	0
Differences between expected and actual experience .....	0	170,119	0	348,768	0	(74,840)	0	(37,846)	0	161,759
Changes of assumptions .....	0	0	0	277,027	0	0	0	276,886	(66,916)	0
Transfers .....	0	0	0	0	0	(10,289)	10,235	0	0	0
Benefit payments, including refunds of employee contributions .....	<u>(416,672)</u>	<u>(424,483)</u>	<u>(407,617)</u>	<u>(367,806)</u>	<u>(783,720)</u>	<u>(289,734)</u>	<u>(295,479)</u>	<u>(284,358)</u>	<u>(282,795)</u>	<u>(288,078)</u>
<b>Net change in total pension liability .....</b>	<b>\$ 348,207</b>	<b>\$ 486,094</b>	<b>\$ 316,747</b>	<b>\$ 923,464</b>	<b>\$ (121,471)</b>	<b>\$ 341,377</b>	<b>\$ 367,458</b>	<b>\$ 578,399</b>	<b>\$ 278,188</b>	<b>\$ 471,267</b>
<b>Total pension liability – beginning .....</b>	<b>11,067,828</b>	<b>10,581,734</b>	<b>10,264,987</b>	<b>9,341,523</b>	<b>9,462,994</b>	<b>9,121,617</b>	<b>8,754,159</b>	<b>8,175,760</b>	<b>7,897,572</b>	<b>7,426,305</b>
<b>Total pension liability – ending .....</b>	<b>\$11,416,035</b>	<b>\$11,067,828</b>	<b>\$10,581,734</b>	<b>\$10,264,987</b>	<b>\$9,341,523</b>	<b>\$9,462,994</b>	<b>\$9,121,617</b>	<b>\$8,754,159</b>	<b>\$8,175,760</b>	<b>\$7,897,572</b>
<b>Plan Fiduciary Net Position</b>										
Contributions – employer .....	\$ 167,969	\$ 111,924	\$ 118,604	\$ 130,875	\$ 142,482	\$ 122,477	\$ 129,260	\$ 181,756	\$ 172,041	\$ 114,416
Contributions – PMRS assessment .....	860	860	880	880	900	900	940	0	0	0
Contributions – employee .....	76,842	78,335	78,374	82,942	83,470	89,673	85,736	0	0	0
PMRS investment income .....	542,921	525,776	509,242	473,164	454,829	450,956	427,818	426,431	420,447	396,390
Market value investment income .....	587,543	(1,955,678)	890,071	1,002,592	1,232,219	(849,559)	946,704	217,953	(582,838)	12,291
Transfers .....	0	0	0	0	0	(10,289)	10,235	0	0	39
Benefit payments, including refunds of employee contributions .....	(416,672)	(424,483)	(407,617)	(367,806)	(783,720)	(289,734)	(295,479)	(284,358)	(282,795)	(288,078)
PMRS administrative expense .....	(860)	(860)	(880)	(880)	(900)	(880)	(900)	(900)	(920)	(940)
Additional administrative expense .....	<u>(30,409)</u>	<u>(27,780)</u>	<u>(28,842)</u>	<u>(20,615)</u>	<u>(15,722)</u>	<u>(20,124)</u>	<u>(19,675)</u>	<u>(20,891)</u>	<u>(17,528)</u>	<u>(15,202)</u>
<b>Net change in plan fiduciary net position .....</b>	<b>\$ 928,194</b>	<b>\$ (1,691,906)</b>	<b>\$ 1,159,832</b>	<b>\$ 1,301,152</b>	<b>\$ 1,113,558</b>	<b>\$ (506,580)</b>	<b>\$ 1,284,639</b>	<b>\$ 519,991</b>	<b>\$ (291,593)</b>	<b>\$ 218,916</b>
<b>Plan fiduciary net position – beginning .....</b>	<b>10,480,094</b>	<b>12,172,000</b>	<b>11,012,168</b>	<b>9,711,016</b>	<b>8,597,458</b>	<b>9,104,038</b>	<b>7,819,399</b>	<b>7,299,408</b>	<b>7,591,001</b>	<b>7,372,085</b>
<b>Plan fiduciary net position – ending .....</b>	<b>\$11,408,288</b>	<b>\$10,480,094</b>	<b>\$12,172,000</b>	<b>\$11,012,168</b>	<b>\$9,711,016</b>	<b>\$8,597,458</b>	<b>\$9,104,038</b>	<b>\$7,819,399</b>	<b>\$7,299,408</b>	<b>\$7,591,001</b>
<b>Net pension liability (asset) – ending .....</b>	<b>\$ 7,747</b>	<b>\$ 587,734</b>	<b>\$ (1,590,266)</b>	<b>\$ (747,181)</b>	<b>\$ (369,493)</b>	<b>\$ 865,536</b>	<b>\$ 17,579</b>	<b>\$ 934,760</b>	<b>\$ 876,352</b>	<b>\$ 306,571</b>
<b>Plan fiduciary net position as a percentage of total pension liability .....</b>	<b>99.93%</b>	<b>94.69%</b>	<b>115.03%</b>	<b>107.28%</b>	<b>103.96%</b>	<b>90.85%</b>	<b>99.81%</b>	<b>89.32%</b>	<b>89.28%</b>	<b>96.12%</b>
<b>Covered employee payroll .....</b>	<b>\$ 1,536,830</b>	<b>\$ 1,566,697</b>	<b>\$ 1,567,480</b>	<b>\$1,658,836</b>	<b>\$1,669,391</b>	<b>\$1,793,468</b>	<b>\$1,745,369</b>	<b>\$1,712,739</b>	<b>\$1,615,813</b>	<b>\$1,584,147</b>
<b>Net pension liability (asset) as a percentage of covered employee payroll .....</b>	<b>0.50%</b>	<b>37.51%</b>	<b>(101.45)%</b>	<b>(45.04)%</b>	<b>(22.13)%</b>	<b>48.26%</b>	<b>1.01%</b>	<b>54.58%</b>	<b>54.24%</b>	<b>19.35%</b>

**BOROUGH OF PERKASIE**  
**Schedule of Changes in Net Pension Liability – Police Plan**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b><u>Total Pension Liability</u></b>										
Service cost (beginning of year) .....	\$ 398,659	\$ 413,794	\$ 397,516	\$ 359,955	\$ 342,734	\$ 339,613	\$ 334,112	\$ 266,269	\$ 323,317	\$ 323,097
Interest (includes interest on service cost) .....	822,725	776,742	740,729	701,554	670,311	610,722	582,863	546,196	515,326	472,170
Changes of benefit terms .....	0	0	0	0	1,292	0	0	0	0	0
Differences between expected and actual experience .....	0	187,051	0	(278,766)	0	549,715	0	267,812	0	233,498
Changes of assumptions .....	0	0	0	403,309	0	0	0	356,969	21,989	0
Benefit payments, including refunds of employee contributions .....	(500,269)	(473,237)	(464,029)	(490,477)	(383,773)	(352,912)	(429,773)	(240,039)	(244,504)	(244,170)
<b>Net change in total pension liability .....</b>	<b>\$ 721,115</b>	<b>\$ 904,350</b>	<b>\$ 674,216</b>	<b>\$ 695,575</b>	<b>\$ 630,564</b>	<b>\$ 1,147,138</b>	<b>\$ 487,202</b>	<b>\$ 1,197,207</b>	<b>\$ 616,128</b>	<b>\$ 784,595</b>
<b>Total pension liability – beginning .....</b>	<b>15,519,226</b>	<b>14,614,876</b>	<b>13,940,660</b>	<b>13,245,085</b>	<b>12,614,521</b>	<b>11,467,383</b>	<b>10,980,181</b>	<b>9,782,984</b>	<b>9,166,856</b>	<b>8,382,261</b>
<b>Total pension liability – ending .....</b>	<b>\$ 16,240,341</b>	<b>\$ 15,519,226</b>	<b>\$ 14,614,876</b>	<b>\$ 13,940,660</b>	<b>\$ 13,245,085</b>	<b>\$ 12,614,521</b>	<b>\$ 11,467,383</b>	<b>\$ 10,980,191</b>	<b>\$ 9,782,984</b>	<b>\$ 9,166,856</b>
<b><u>Plan Fiduciary Net Position</u></b>										
Contributions – employer .....	\$ 498,199	\$ 426,890	\$ 413,955	\$ 343,238	\$ 330,720	\$ 253,716	\$ 243,179	\$ 195,271	\$ 204,552	\$ 156,704
Contributions – PMRS assessment .....	600	640	600	580	560	520	540	20	0	0
Contributions – employee .....	117,167	119,311	114,618	107,704	125,781	117,410	96,105	86,191	86,836	86,667
PMRS investment income .....	704,517	706,756	664,993	610,364	604,232	541,155	506,670	511,922	468,401	457,878
Market value investment income .....	772,819	(3,171,280)	1,261,457	651,755	1,604,162	(986,088)	1,102,462	222,926	(493,039)	(2,204)
Transfers .....	0	0	0	0	0	0	0	0	0	39
Benefit payments, including refunds of employee contributions .....	(500,269)	(473,237)	(464,029)	(490,477)	(383,773)	(352,912)	(429,773)	(240,039)	(244,504)	(244,170)
PMRS administrative expense .....	(600)	(640)	(600)	(580)	(560)	(520)	(500)	(520)	(500)	(540)
Additional administrative expense .....	(39,460)	(37,343)	(37,664)	(26,593)	(20,886)	(24,149)	(23,301)	(25,080)	(19,527)	(17,560)
<b>Net change in plan fiduciary net position .....</b>	<b>\$ 1,552,973</b>	<b>\$ (2,428,903)</b>	<b>\$ 1,953,330</b>	<b>\$ 1,195,991</b>	<b>\$ 2,260,236</b>	<b>\$ (450,868)</b>	<b>\$ 1,495,382</b>	<b>\$ 750,691</b>	<b>\$ 2,219</b>	<b>\$ 436,814</b>
<b>Plan fiduciary net position – beginning .....</b>	<b>13,519,007</b>	<b>15,947,910</b>	<b>13,994,580</b>	<b>12,798,589</b>	<b>10,538,353</b>	<b>10,989,221</b>	<b>9,493,839</b>	<b>8,743,148</b>	<b>8,740,929</b>	<b>8,304,154</b>
<b>Plan fiduciary net position – ending .....</b>	<b>\$ 15,071,980</b>	<b>\$ 13,519,007</b>	<b>\$ 15,947,910</b>	<b>\$ 13,994,580</b>	<b>\$ 12,798,589</b>	<b>\$ 10,538,353</b>	<b>\$ 10,989,221</b>	<b>\$ 9,493,839</b>	<b>\$ 8,743,148</b>	<b>\$ 8,740,968</b>
<b>Net pension liability (asset) – ending .....</b>	<b>\$ 1,168,361</b>	<b>\$ 2,000,219</b>	<b>\$ (1,333,034)</b>	<b>\$ (53,920)</b>	<b>\$ 446,496</b>	<b>\$ 2,076,168</b>	<b>\$ 478,162</b>	<b>\$ 1,486,352</b>	<b>\$ 1,039,836</b>	<b>\$ 425,888</b>
<b>Plan fiduciary net position as a percentage of total pension liability .....</b>	<b>92.81%</b>	<b>87.11%</b>	<b>109.12%</b>	<b>100.39%</b>	<b>96.63%</b>	<b>83.54%</b>	<b>95.83%</b>	<b>86.46%</b>	<b>89.37%</b>	<b>95.35%</b>
<b>Covered employee payroll .....</b>	<b>\$ 2,343,347</b>	<b>\$ 2,386,224</b>	<b>\$ 2,292,349</b>	<b>\$ 2,154,087</b>	<b>\$ 2,051,027</b>	<b>\$ 2,032,523</b>	<b>\$ 1,999,600</b>	<b>\$ 1,723,828</b>	<b>\$ 1,740,255</b>	<b>\$ 1,747,282</b>
<b>Net pension liability (asset) as a percentage of covered employee payroll .....</b>	<b>49.86%</b>	<b>83.82%</b>	<b>(58.15)%</b>	<b>(2.50)%</b>	<b>21.77%</b>	<b>102.15%</b>	<b>23.91%</b>	<b>86.22%</b>	<b>59.75%</b>	<b>24.38%</b>

**BOROUGH OF PERKASIE**  
**Schedule of Employer Contributions – Non-Uniform Plan**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution ...	\$ 168,829	\$ 112,784	\$ 119,484	\$ 131,755	\$ 143,382	\$ 123,357	\$ 130,160	\$ 181,756	\$ 172,041	\$ 112,749
Contributions made .....	168,829	112,784	119,484	131,755	143,382	123,377	130,200	181,756	172,041	114,416
Contribution Deficiency (Excess) .....	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (20)</u>	<u>\$ (40)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (1,667)</u>
Covered-employee payroll .....	\$1,536,830	\$1,566,697	\$1,567,480	\$1,658,836	\$1,669,391	\$1,793,468	\$1,745,369	\$1,712,739	\$1,615,813	\$1,584,147
Contributions as a percentage of covered-employee payroll .....	10.99%	7.20%	7.62%	7.94%	8.59%	6.88%	7.46%	10.61%	10.65%	7.22%

**Notes to Schedule:**

Valuation Date: Actuarially determined contribution rates are calculated as of January 1 for the odd valuation year at least two years prior to the end of the fiscal year in which the contributions were reported. Therefore, the Actuarially Determined Contribution for calendar year 2023 is based upon the January 1, 2021 actuarial valuation.

A summary of the key assumptions and methods used to determine the 2023 contribution rates:

- Actuarial Cost Method: Entry Age
- Amortization Period: Level dollar based upon the amortization periods in Act 205
- Asset Valuation Method: Based upon the municipal reserves
- Discount Rate: 5.25%
- Inflation: 2.2%
- Salary Increases: age related scale with merit and inflation component
- COLA Increases: 2.2% for those eligible for a COLA
- Pre-Retirement Mortality: Males – PUB-2010 General Employees Male table. Females – PUB-2010 General Employees Female table.
- Post-Retirement Mortality: Males - RP 2006 Annuitant Male table. Females - RP 2006 Annuitant Female table.

For a complete listing of all assumptions and methods, please refer to the PMRS January 1, 2021 actuarial valuation report.

Plan Changes: Please refer to Appendix A for current year plan changes and to the Plan's Act 205 filings and/or GASB 68 reports for prior year plan changes.



**BOROUGH OF PERKASIE**  
**Schedule of Employer Contributions – Police Plan**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution ....	\$ 498,799	\$ 427,490	\$ 414,535	\$ 343,798	\$ 331,280	\$ 254,236	\$ 243,679	\$ 195,271	\$ 204,552	\$ 152,533
Contributions made .....	<u>498,799</u>	<u>427,530</u>	<u>414,555</u>	<u>343,818</u>	<u>331,280</u>	<u>254,236</u>	<u>243,719</u>	<u>195,291</u>	<u>204,552</u>	<u>156,704</u>
Contribution Deficiency (Excess) .....	\$ <u>0</u>	\$ <u>(40)</u>	\$ <u>(20)</u>	\$ <u>(20)</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>(40)</u>	\$ <u>(20)</u>	\$ <u>0</u>	\$ <u>(4,171)</u>
Covered-employee payroll .....	\$2,343,347	\$2,386,224	\$2,292,349	\$2,154,087	\$2,051,027	\$2,032,523	\$1,999,600	\$1,723,828	\$1,740,255	\$1,747,282
Contributions as a percentage of covered-employee payroll .....	21.29%	17.92%	18.08%	15.96%	16.15%	12.51%	12.19%	11.33%	11.75%	8.97%

**Notes to Schedule:**

Valuation Date: Actuarially determined contribution rates are calculated as of January 1 for the odd valuation year at least two years prior to the end of the fiscal year in which the contributions were reported. Therefore, the Actuarially Determined Contribution for calendar year 2023 is based upon the January 1, 2021 actuarial valuation.

A summary of the key assumptions and methods used to determine the 2023 contribution rates:

- Actuarial Cost Method: Entry Age
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- Post-Retirement Mortality: Males - RP 2006 Annuitant Male table. Females - RP 2006 Annuitant Female table.

For a complete listing of all assumptions and methods, please refer to the PMRS January 1, 2021 actuarial valuation report.

Plan Changes: Please refer to Appendix A for current year plan changes and to the Plan's Act 205 filings and/or GASB 68 reports for prior year plan changes.



**MINUTES OF PERKASIE BOROUGH  
COUNCIL MEETING  
MAY 19, 2025**

620 West Chestnut Street  
Perkasie, Pennsylvania

**ATTENDANCE:**

Council Members:

Scott Bomboy  
Chuck Brooks  
Kelly Laustsen  
Steve Rose  
Jim Ryder (absent)  
Robin Schilling

Youth Councilors:

Dave Weaver  
Dave Worthington  
Shiv Gandevia  
Colin Moyer (absent)

Mayor:

Jeff Hollenbach

Borough Manager:

Andrea L. Coaxum

Assistant Borough Manager:

Linda Reid

Finance Director:

Rebecca Deemer (absent)

Parks and Recreation Director:

Lauren Moll

Police Chief:

Robert Schurr

Electric Superintendent:

Harold Stone

Public Works Director:

Jeff Tulone

Borough Solicitor:

Jeffrey Garton, Esq.

Borough Engineer:

Douglas Rossino, P.E.

Council Vice-President Chuck Brooks convened the meeting at 7:00 PM. An invocation was given by Mayor Hollenbach, which was followed by the Pledge of Allegiance.

**PROCLAMATION: NATIONAL PUBLIC WORKS WEEK**

Mayor Hollenbach read a proclamation declaring the week of May 18<sup>th</sup> as National Public Works Week in the Borough. He thanked the Public Works Superintendent and the Department for all of the work they do, and thanked the Assistant Borough Manager for coordinating the fun event at Guth Elementary today, where the Public Works team took trucks over and were recognized by the students. The Public Works Superintendent thanked the Mayor and thanked the guys in his Department for all of their hard work.

**PUBLIC HEARING – CONSIDER DRAFT ORDINANCE 1065 TO AMEND CODE BOOK – CHAPTER 70: BUILDING CONSTRUCTION, CHAPTER 132: PLUMBING & CHAPTER 133: MECHANICAL CODE**

A Public Hearing was held to consider the adoption of an ordinance that would amend Chapter 70, Building Construction, Chapter 132, Plumbing, and Chapter 133, Mechanical Code, by deleting said sections from the Perkasie Borough Code of Ordinances. The ordinance was advertised appropriately, and there were no comments from the public. Upon a motion by Brooks, seconded by Bomboy, the Public Hearing was closed at 7:05 pm.

## **PUBLIC HEARING – CONSIDER DRAFT ORDINANCE 1066 TO ESTABLISH NEW SPEED LIMITS – 7<sup>TH</sup> & 9<sup>TH</sup> STREETS**

A Public Hearing was held to consider the adoption of an ordinance that would establish maximum speed limits for the entire length of Ninth Street and Seventh Street in Perkasio Borough at 25 miles per hour. The ordinance was advertised appropriately.

Tanya Bahn from 1010 North 7<sup>th</sup> Street stated that she would like Council to approve the speed limit change and that the change would be really good for the neighborhood. She added that she has called the police a couple of times on the non-emergency line because of speeding.

Mary Antczak from 718 Shadywood Drive approached Council about the volume of cars along 7<sup>th</sup> Street, and being inundated with student parking in their neighborhood, adding that she hasn't heard anything from Council about something being done to address that. Vice-President Brooks stated that Council is currently reviewing the ordinance pertaining to 7<sup>th</sup> and 9<sup>th</sup> Streets, and asked that if Ms. Antczak has other issues she would like to discuss, to please come back up during public forum. Ms. Antczak stated that she is filing a complaint right now that she disagrees with the speed limit change, and went back to her seat.

Denise Monaco from 511 South 9<sup>th</sup> Street stated that she supports the speed limit change since there are a lot of kids on the block, and also suggested a speed bump.

John Reavy from 701 South 9<sup>th</sup> Street stated that he doesn't feel strongly one way or the other, but asked how the speed limit will be enforced if it's changed, and if there will really be a difference in speeding. He stated that he doesn't know how lowering the speed limit will help with the speeding unless it's going to be enforced, and added that in the 22 years he has lived there, he's only seen 2 cars pulled over during that time. Mr. Brooks stated they have reviewed this with the Police Chief and he is looking into this in terms of enforcement, as well.

Suzanne Bower from 413 South 9<sup>th</sup> Street stated that she is greatly in favor of the change, adding that she sincerely hopes Chief Schurr can enforce it because it is dangerous and scary for people who have driveways that front onto 9<sup>th</sup> Street.

Paul Saylor from 428 South 9<sup>th</sup> Street wholly concurs with the proposed speed limit change.

Gil Bishop from 601 South 9<sup>th</sup> Street expressed concerns about the speeding and the kids doubling up on scooters and bikes; he supports the speed limit change, adding that there has to be a way we can slow them down.

Vanessa Derby from 1109 North 7<sup>th</sup> Street stated that she has been talking to the Police Department for the last 2 years and is on board with the proposed change.

Upon a motion by Bomboy, seconded by Faulkner, the Public Hearing was closed at 7:22 pm.

## **PUBLIC FORUM**

Nothing at this time.

## **PRESIDENT'S REMARKS**

Nothing at this time.

## **APPROVAL OF MINUTES**

Upon a motion by Weaver, seconded by Rose, Council unanimously approved the minutes from the Council meeting on April 21, 2025 and minutes from the Committee meeting on May 5, 2025.

## **CORRESPONDENCE AND REPORTS**

### Mayor's Report

Mayor Hollenbach announced that Community Day will be early this year, on Saturday, June 28<sup>th</sup>, and he encouraged Council and the different departments to participate in the cornhole tournament. He also reminded everyone that tomorrow is the Primary Election and encouraged people to let their voices be heard. Lastly, Mayor Hollenbach announced that this Saturday is the Memorial Day Parade and Service, and the Assistant Borough Manager came up to provide an overview of the event.

### Taxes Collected

Upon a motion by Rose, seconded by Faulkner, Council unanimously approved the Taxes Collected Report for April, 2025.

### Budget Status

Upon a motion by Faulkner, seconded by Rose, Council unanimously accepted the Budget Status report for the month of April, 2025.

### Engineer's Report

The Borough Engineer reported that the storm sewer piping project that was part of the 2024 Road Program is now complete. The 2025 Concrete and Road Programs are out to bid; the bid opening will be held next week, and Gilmore should have recommendations for Council at the June 2<sup>nd</sup> meeting. The Phase 1 assessment of the Community Garden is complete, as is the acquisition of the Garden.

Councilman Worthington commented that everything worked great at Fifth Street & Race Street during all of the recent rain. Councilman Rose asked if there was a Park Avenue update, and the Borough Manager provided one.

Upon a motion by Schilling, seconded by Rose, Council unanimously accepted the Engineer's monthly report for the month of April, 2025.

### Planning Commission Report

The Planning Commission met in April to discuss roadside stands and the keeping of fowl, and will continue that discussion at their May meeting.

### Zoning Hearing Board Report

The Zoning Hearing Board will meet in May to review an application from WP Perkasié who is requesting a variance pertaining to the drive-thru at the proposed Starbucks at Fifth Street and Blooming Glen Road.

### Police Report

The Police Chief reported that the Department received 500 calls for service in April – 300 in Perkasio and 200 in Sellersville. Chris Doheny has volunteered to process defendants and has done a great job for the Department.

Chief Schurr informed Council that the Department has been effectively using ENRADD, which automatically times vehicle speeds, and that they are sharing this device with Bedminster Township. He added that Pennsylvania is currently the only state that is not permitted to use radar.

Mayor Hollenbach stated that he appreciates the proactiveness of the Department, adding that it is frustrating that the Borough can't use radar.

Councilwoman Laustsen stated that she loves seeing the officers at Guth Elementary, and added that maybe there could be a police presence along 7<sup>th</sup> Street where the students park.

Councilman Faulkner asked if the Department will use the digital sign to advise of the speed limit change, and Chief Schurr informed Council that the Department cannot issue violations for the first 30 days after the change is made.

The Borough Manager informed Council that a letter was mailed to all residents of 7<sup>th</sup> and 9<sup>th</sup> Streets to advise them of the public hearing and proposed changes.

Upon a motion by Laustsen, seconded by Faulkner, Council unanimously accepted the Police Department report for the month of April, 2025.

#### Fire Department Report

The Fire Chief reminded everyone that the Fire Company Carnival will be from June 24<sup>th</sup> through June 28<sup>th</sup>. Chief Trotter reported that there have been 177 calls for the year so far, and also informed Council that the Fire Company is doing joint training with Sellersville Fire Company on Thursdays.

Council reviewed the Fire Department reports for the month of April, 2025.

#### Perkasie Regional Authority Report

Council reviewed the minutes from the Perkasie Regional Authority meeting on April 14, 2025.

#### Pennridge Wastewater Treatment Authority Report

Council reviewed the minutes from the Pennridge Wastewater Treatment Authority Board meeting on March 24, 2025.

#### New Business

Council Vice-President Brooks announced that the Council meeting schedule for the months of July and August will be as follows: July 21<sup>st</sup> and August 4<sup>th</sup>.

### **PUBLIC WORKS COMMITTEE**

#### Review of Superintendent's Report

The Public Works Superintendent reported that line striping will be done on Ninth Street from the

Borough line to Race Street on Thursday, weather permitting; the Borough hopes to get line striping done on Seventh Street before school starts in the Fall. Mr. Tulone commented on the wonderful event at Guth Elementary, adding that he and the Public Works Department really appreciated it. The Committee reviewed and accepted the Public Works Superintendent's report for the month of April, 2025.

## **PUBLIC UTILITY COMMITTEE**

### Review of Superintendent's Report

The Committee reviewed and accepted the Electric Superintendent's report for April, 2025.

### Consider Resolution #2025-32 – Power Purchase Contract

Upon a motion by Brooks, seconded by Rose, Council unanimously approved a motion to approve Resolution #2025-32, a resolution regarding entering into a power supply contract consistent with the Power Supply Master Plan and authorizing the Borough Manager to obtain final pricing through the Borough's power supply consultants, GDS Associates, for the purchase of those products as indicated below:

- a) Fixed Load Shape Monthly Blocks for CY 2026-2028 at PPL Zone or Perkasio Residual Aggregate if the final pricing does not exceed 3.0% more than the lowest indicative price of \$51.40/MWh *unless the two-year pricing is lower*, OR if the pricing exceeds 3%, then for the purchase of
- b) Fixed Load Shape Monthly Blocks for CY 2026-2027 at PPL Zone or Perkasio Residual Aggregate if the final pricing does not exceed 5% more than the lowest indicative price of \$52.15/MWh, and
- c) For either product term, CY 2026-2028 or CY 2026-2027, whichever is applicable based on the above criteria, the basis shall be calculated by subtracting the final pricing at PPL Zone from the final pricing at Perkasio Residual Aggregate, and if the basis is less than or equal to \$0.65/MWh, the product will be purchased at Perkasio Residual Aggregate, and

BE IT FURTHER RESOLVED, that we grant authority to the Borough Manager to commit to the purchase of such a supply contract as listed in this resolution for CY 2026-2028, provided that the final pricing does not exceed 3% more than the lowest indicative offer of \$51.40/MWh, or if the pricing exceeds 3% for CY 2026-2028, then for CY 2026-2027, provided the final pricing does not exceed 5% more than the lowest indicative offer of \$52.15/MWh.

### Installed Capacity Update

Nothing at this time.

## **PLANNING AND ZONING COMMITTEE**

### Code Enforcement Administrator Report

The Committee reviewed and accepted the Code Enforcement Administrator's monthly report for April, 2025.

### Consider Ordinance 1065 to Amend Code Book – Chapter 70: Building Construction, Chapter 132: Plumbing & Chapter 133: Mechanical Code

Upon a motion by Bomboy, seconded by Rose, Council unanimously adopted Ordinance #1065, an ordinance of the Borough of Perkasio, Bucks County, Pennsylvania, amending Chapter 70: Building Construction, Chapter 132: Plumbing and Chapter 133: Mechanical Code by deleting said sections all which said amendments are to the Perkasio Borough Code of Ordinances.

#### Consider Ordinance 1066 to Establish New Speed Limits on 9<sup>th</sup> & 7<sup>th</sup> Streets

Upon a motion by Bomboy, seconded by Rose, Council unanimously adopted Ordinance #1066, an ordinance of the Borough of Perkasio, Bucks County, Pennsylvania, establishing a speed limit of 25 mph for motor vehicles on the entire length of both 7<sup>th</sup> and 9<sup>th</sup> Streets located in Perkasio Borough.

#### Update on Construction Progress – Constitution Square

There was no new update at this time.

### **PARKS AND RECREATION COMMITTEE**

#### Parks and Recreation Department Report

The Parks & Recreation Director reported that there will be an open house at Menlo Aquatics Center on Saturday, May 24<sup>th</sup> from 10:00 am to 12:00 pm. The Memorial Day Parade takes place that day and ends at Menlo Park, and Rita's will be open at the pool.

Ms. Moll also informed Council that there are currently 903 memberships to the pool, which is 30 more than there were at this time last year. 150 kids have signed up for various summer camps.

The Committee reviewed and accepted the Parks and Recreation Director's report for April, 2025.

#### Consider Reservation Request – Guth Elementary Fall Fest

Upon a motion by Schilling, seconded by Faulkner, Council unanimously approved the reservation request from Guth Elementary to use Menlo Pavilions 1 & 2 for their annual Fall Festival on Friday, September 26, 2025 from 4:00 pm to 9:00 pm.

#### Consider Reservation Request & Request for Fee Waiver – Perkasio Lions Club Chicken BBQ

Upon a motion by Laustsen, seconded by Rose, Council unanimously approved the Perkasio Lions Club annual Chicken BBQ event on Sunday, September 7, 2025 from 7:00 am to 4:00 pm at Menlo Pavilions 1 & 2. The motion also included the approval of setup at the pavilion on Saturday, September 6, 2025, and included the waiver of any rental fees for this event.

### **PERSONNEL AND POLICY COMMITTEE**

#### Consider Hiring of Seasonal Staff – Menlo Aquatics Center

Upon a motion by Faulkner, seconded by Schilling, Council unanimously authorized the hiring of returning or new staff members at Menlo Aquatics Center for the 2025 season, contingent upon the completion of all necessary paperwork, background clearances and certification courses, at the hourly rates listed in the updated 2025 fee schedule.

#### Consider Termination of Employee #401029



Council adjourned the meeting for approximately 5 minutes to discuss a matter of personnel.

Upon a motion by Rose, seconded by Worthington, Council concurred with the Borough Manager's decision to terminate the employment of Employee #401029 effective end of business day Tuesday, May 13, 2025.

## **FINANCE COMMITTEE**

### Authorization to Pay Bills

Upon a motion by Worthington, seconded by Faulkner, Council unanimously authorized payment of the bills as presented.

### Consider Resolution #2025-29 – Green Ridge Estates East – Escrow Release #5

Upon a motion by Bomboy, seconded by Weaver, Council approved Resolution #2025-29, a resolution of the Perkasio Borough Council authorizing a reduction in the escrow for the Green Ridge Estates – East project as approved by Gilmore & Associates, Inc., in the amount of \$25,898.85 to reduce the total escrow to \$151,493.92 and authorizing the signature of the Borough Manager on the escrow reduction. Councilman Faulkner abstained.

### Consider Resolution #2025-30 – Comcast Franchise Agreement

Upon a motion by Weaver, seconded by Faulkner, Council unanimously approved Resolution #2025-30, a resolution of the Borough Council of the Borough of Perkasio approving and authorizing the execution of a Cable Franchise Agreement between the Borough of Perkasio and Comcast of Southeast Pennsylvania, LLC.

### Consider Resolution #2025-31 – Upgrade of Comcast Internet Services

Upon a motion by Rose, seconded by Faulkner, Council unanimously tabled this item until additional clarification could be provided by the Finance Director.

### Consider Donation Request – Perkasio Fire Company Carnival

Upon a motion by Schilling, seconded by Laustsen, Council unanimously approved a donation of six daily passes to Menlo Aquatics Center for the 2025 season to the Perkasio Fire Company for the raffle fundraiser at this year's carnival.

## **ECONOMIC DEVELOPMENT COMMITTEE**

### Community & Economic Development Report

The Committee reviewed the Community & Economic Development Report dated May 15, 2025.

## **PUBLIC SAFETY COMMITTEE**

### Discuss South Main Street Parking Complaint

Councilman Faulkner reviewed some of the items discussed at the May 5<sup>th</sup> Public Safety Committee meeting, which included complaints from residents whose driveways are being blocked by

vehicles belonging to patrons of The Perk. He added that it was the consensus of the Committee to hold off on painting curbs yellow to delineate where people can and can't park, and that the next Committee meeting will be on June 2<sup>nd</sup> to review information from the Police Chief and Engineer.

Councilman Bomboy thanked resident Paige Christiansen for bringing this issue to Council's attention, stating that it is a complicated issue because it's a state-owned road. Mr. Bomboy further stated that he thinks the Borough should paint the curbs, adding that something needs to be done.

Councilwoman Laustsen stated that she is also in favor of painting the curbs, adding that it would definitely help the situation.

Councilman Faulkner stated that perhaps Ms. Christiansen could reach out to neighbors to get their opinions about the yellow curbs, and suggested that she come to the next Public Safety Committee meeting. He added that the problem does seem to be worse, and the Committee is going to do something, but has to determine what can be done, since it's a state-owned road.

Paige Christiansen from 118 South Main Street informed Council that the situation has gotten worse with driveways being blocked along South Main Street, and provided a few examples of instances where this has been affecting her personally.

#### Consider Request for Fire Police Assistance – Milford Township

Upon a motion by Laustsen, seconded by Faulkner, Council unanimously approved the request for Fire Police assistance at the Milford Township AG-Daze event on Saturday, September 13, 2025 from 10:00 am to 4:00 pm.

#### **HISTORICAL COMMITTEE**

##### Consider Perkasio Covered Bridge Project Change of Scope #2

Upon a motion by Faulkner, seconded by Weaver, Council unanimously approved the Perkasio Covered Bridge Project Change of Scope Request #2 and authorized the Borough Manager to submit the request to FEMA and PEMA.

#### **OTHER NEW BUSINESS**

Nothing at this time.

#### **REPORT FROM YOUTH COUNCILOR**

Youth Councilor Shiv Gandevia reported that a lot of students have been arriving five minutes late because of the construction on Fifth Street, but they are trying their best to get there on time.

#### **PUBLIC FORUM**

Matt Lynch from 503 Race Street approached Council and asked if the Borough is appealing to FEMA regarding the amount of money they've given us, and asked if this will set the project back, and Councilman Bomboy confirmed that it will not. The Borough Manager also provided an update on the project.

**PRESS FORUM**

Nothing at this time.

**EXECUTIVE SESSION**

Nothing at this time.

**ADJOURNMENT**

The meeting adjourned at 8:34 pm.

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Andrea L. Coaxum  
Borough Manager/Secretary

**MINUTES OF PERKASIE BOROUGH  
COUNCIL COMMITTEES MEETING  
JUNE 2, 2025**

620 West Chestnut Street  
Perkasie, Pennsylvania

**ATTENDANCE:**

Council Member:

Scott Bomboy (via telephone)

Chuck Brooks

Randy Faulkner

Kelly Laustsen

Steve Rose

Jim Ryder

Robin Schilling

Dave Weaver

Dave Worthington

Shiv Gandevia

Colin Moyer (absent)

Jeff Hollenbach

Andrea L. Coaxum

Linda Reid

Rebecca Deemer

Lauren Moll

Robert Schurr

Harold Stone (absent)

Jeff Tulone

Jeff Garton, Esquire

Doug Rossino, P.E.

Youth Councilors:

Mayor:

Borough Manager:

Assistant Borough Manager:

Finance Director:

Parks and Recreation Director:

Police Chief:

Electric Superintendent:

Public Works Director:

Borough Solicitor:

Borough Engineer:

Council President Ryder convened the meeting at 7:00 PM. An invocation was given by Mayor Hollenbach, which was followed by the Pledge of Allegiance.

**PUBLIC FORUM**

Nothing at this time.

**PRESIDENT'S REMARKS**

Nothing at this time.

**PUBLIC WORKS COMMITTEE**

**Consider Bid Award of #2025-02: 2025 Road Program**

Upon a motion by Rose, seconded by Ryder, Council unanimously awarded Bid #2025-02 for the 2025 Road Program to Blooming Glen Contractors, Inc. in the amount of \$180,532.52 for all items under the base bid and alternates #1 and #2.

### Consider Bid Award of #2025-03: 2025 Concrete Program

Upon a motion by Rose, seconded by Schilling, Council unanimously awarded Bid #2025-03 for the 2025 Concrete Program to NJS Concrete LLC in the amount of \$108,122.00 for all of the items under the base bid.

### **PUBLIC UTILITY COMMITTEE**

#### Perkasie Wholesale Power Cost Summary

The Committee reviewed Perkasie's April 2025 Wholesale Power Cost Summary Report provided by GDS Associates. Councilman Weaver provided an update on the call that he and the staff had today with GDS.

#### Installed Capacity Update

The installed capacity auction will be held during the first week in July.

### **PLANNING AND ZONING COMMITTEE**

#### Update on Construction Progress – Constitution Square

The Engineer provided an update on the Constitution Square development. It was the consensus of Council that if the contractor has not made significant progress by the July 21<sup>st</sup> Council meeting, serious consideration will be given to having the Borough complete the project work.

### **PARKS AND RECREATION COMMITTEE**

Councilman Worthington thanked the Borough staff for their forward thinking with a great Penguin Plunge event during the cold opening weekend of Menlo, and gave kudos to the staff for making the best of the situation.

Councilman Weaver thanked the staff for a job well done with the Memorial Day Parade & Service, and for all the work they put in on a Saturday.

#### Consider Reservation Request – Guth Elementary Fall Fest – New Date

Upon a motion by Faulkner, seconded by Rose, Council unanimously approved the revised reservation request from Guth Elementary to use Menlo Pavilions 1 & 2 for their annual Fall Festival on Friday, September 19, 2025 from 4:00 pm to 8:00 pm.

### **PERSONNEL AND POLICY COMMITTEE**

#### Consider Hiring of Temporary Part-Time Laborer

Upon a motion by Laustsen, seconded by Faulkner, Council unanimously concurred with the Borough Manager's decision to hire Aydan Leighton as a temporary part-time laborer at the hourly rate of \$18.39, conditioned upon his passing a pre-employment physical and drug screening and the necessary background checks.

## **FINANCE COMMITTEE**

### Consider Resolution #2025-31 – Comcast Internet Upgrades

Upon a motion by Rose, seconded by Schilling, Council unanimously approved Resolution #2025-31, a resolution of the Council of the Borough of Perkasio approving the four (4) Comcast Business Service Orders between the Borough of Perkasio and Comcast for internet packages for the Public Works, Electric Department, the Borough municipal building, and the Police Department, and authorized the Borough Manager and/or the Perkasio Borough Council President to execute the contracts on behalf of the Borough of Perkasio.

### Consider Approval of Change Order #2 and Final Payment for 2024 Road Program

Upon a motion by Faulkner, seconded by Brooks, Council unanimously approved Change Order #2 in the amount of \$15,614.79 and final payment in the amount of \$204,269.88 to GoreCon, Inc. for the 2024 Road Program.

### Consider Donation Request – Hilltown Township Volunteer Fire Company

Upon a motion by Weaver, seconded by Brooks, Council unanimously approved a donation of six daily passes to Menlo Aquatics Center for the 2026 season to the Hilltown Township Volunteer Fire Company for the raffle at their Wines on the Hill fundraiser on September 20, 2025.

## **ECONOMIC DEVELOPMENT COMMITTEE**

Councilwoman Laustsen reported that the Steering Committee will have their first meeting on Wednesday, June 11<sup>th</sup> at 8:30 am to start the process on updating the Borough's Economic Development Plan.

There was no business to bring before the Economic Development Committee.

## **PUBLIC SAFETY COMMITTEE**

### Consider Retroactive Request for Fire Police Assistance – Quakertown Borough Police Department

Upon a motion by Ryder, seconded by Laustsen, Council unanimously and retroactively approved the request from the Quakertown Borough Police Department for fire police assistance at the High School's graduation parade on Tuesday, May 27, 2025.

### Consider Request for Fire Police Assistance – Quakertown Borough

Upon a motion by Ryder, seconded by Rose, Council unanimously approved the request from Quakertown Borough for fire police assistance at their Community Day fireworks on Friday, July 4, 2025.

### Consider Request for Fire Police Assistance – Township of New Britain

Upon a motion by Ryder, seconded by Rose, Council unanimously approved the request from



the Township of New Britain for fire police assistance at the Tri-Municipal Parade on July 4, 2025 at 9:30 am.

## **HISTORICAL COMMITTEE**

### **Consider Authorization to Advertise Bids for South Perkasia Covered Bridge Project**

Upon a motion by Rose, seconded by Worthington, Council unanimously approved the advertisement of bids for the rehabilitation of the timber structure and the construction of new abutments for the South Perkasia Covered Bridge Project.

## **REPORT FROM YOUTH COUNCILOR**

Youth Councilor Shiv Gandevia reported that graduation will be at the High School on Wednesday evening, and the last day for the rest of the school is Friday. Shiv also informed Council that there will be a new Athletic Director next year.

## **OTHER BUSINESS**

Nothing at this time.

## **PUBLIC FORUM**

Nothing at this time.

## **PRESS FORUM**

Nothing at this time.

## **ADJOURNMENT**

The meeting adjourned at 7:28 PM.

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Andrea L. Coaxum  
Borough Manager/Secretary

Selecting on ACCT from 301 to 310

<u>ACCOUNT DESCRIPTION</u>	<u>ESTIMATED REVENUE</u>	<u>YEAR-TO-DATE REVENUE</u>	<u>ACTUAL YTD % REALIZED</u>
01.301.100			
Real Estate Taxes- Current Year's Levy	451,775.00	396,911.89	87.86
01.301.200			
Real Estate Taxes - Prior Year's Levy	2,000.00	394.87	19.74
01.301.300			
Real Estate Taxes - Delinquent	2,000.00	202.81	10.14
01.301.600			
Real Estate Taxes - Interim	3,500.00	209.77-	-5.99
01.310.100			
Real Estate Transfer Tax	225,000.00	59,721.75	26.54
01.310.200			
Earned Income Tax	1,988,104.00	618,409.58	31.11
01.310.500			
Local Services Tax	110,000.00	39,886.86	36.26
01.310.700			
Mechanical Device Fee	500.00	370.00	74.00
<b>Total for Fund:</b>	<b>2,782,879.00</b>	<b>1,115,687.99</b>	<b>40.09</b>
<b>01 (General Fund)</b>			
14.301.100			
Real Estate Taxes - Current Year's Levy	142,666.00	125,342.33	87.86
14.301.200			
Real Estate Taxes - Prior Year's Levy	300.00	634.56	211.52
14.301.300			
Real Estate Taxes- Delinquent		111.94	
14.301.600			
Real Estate Taxes - Interim		31.95	
<b>Total for Fund:</b>	<b>142,966.00</b>	<b>126,120.78</b>	<b>88.22</b>
<b>14 (Fire Tax Protection Fund)</b>			
15.301.100			
Real Estate Taxes - Current Year's Levy	285,332.00	250,680.40	87.86
15.301.200			
Real Estate Taxes - Prior Year's Levy	1,000.00	1,269.24	126.92
15.301.300			
Real Estate Taxes- Delinquent	900.00	223.86	24.87
15.301.600			
Real Estate Taxes - Interim	2,000.00	63.89	3.19
<b>Total for Fund:</b>	<b>289,232.00</b>	<b>252,237.39</b>	<b>87.21</b>
<b>15 (Road Improvements Fund)</b>			
<b>Report Totals</b>	<b>3,215,077.00</b>	<b>1,494,046.16</b>	<b>46.47</b>

**BUCKS COUNTY RECORDER OF DEEDS  
LOCAL REALTY TRANSFER TAX DISTRIBUTION - DETAIL  
FOR THE PERIOD FROM MAY 1, 2025 TO MAY 31, 2025**

**PERKASIE BOROUGH**

**Account Description**

Direct / Indirect Party Name	Inst Type	Ref Num	Inst Number	Date Rec	Tax Basis	Fee ID	Tax Collected
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**TO:**

**PERKASIE BOROUGH  
P.O. BOX 96  
PERKASIE, PA 18944-0096**

**PERKASIE BOROUGH**

EAST COAST SIDING CONTRACTORS INC SCHLOTTER, JAMES D	DEED	1427236	2025018060	05/01/2025	667500.00	MTAX	3,337.50
			PARCEL IDENTIFICATION NUMBER 33-006-072--				
BONNER, ZACHARY C PENNYPACKER, JAMES S	DEED	1427242	2025018068	05/01/2025	475000.00	MTAX	2,375.00
			PARCEL IDENTIFICATION NUMBER 33-010-129--				
LYNCH, DAVID M MCCARROLL, CONNOR JOSEPH	DEED	1427420	2025018267	05/02/2025	340000.00	MTAX	1,700.00
			PARCEL IDENTIFICATION NUMBER 33-005-444--				
MOSER, JOSHUA J HARP, STEVEN P JR	DEED	1427531	2025018395	05/05/2025	419900.00	MTAX	2,099.50
			PARCEL IDENTIFICATION NUMBER 33-010-045--				
HG PROPERTIES 85 LP CLOUSER, DAVID	DEED	1427679	2025018562	05/05/2025	493270.00	MTAX	2,466.35
			PARCEL IDENTIFICATION NUMBER 33-005-456--003-				
FARRELL, ANNA LOUISE HUTWELKER, STEPHEN	DEED	1428346	2025019300	05/08/2025	768000.00	MTAX	3,840.00
			PARCEL IDENTIFICATION NUMBER 33-014-043--018-				
HOFFMAN, NEAL HANSON BROTHERS GENERAL CONTRACTING LLC	DEED	1428614	2025019607	05/09/2025	225200.00	MTAX	1,126.00
			PARCEL IDENTIFICATION NUMBER 33-006-120--				
RATLIFF, ALEXANDER C FLUCK, BETHANY ROSE	DEED	1429242	2025020251	05/14/2025	325000.00	MTAX	1,625.00
			PARCEL IDENTIFICATION NUMBER 33-001-104--				
MAZUS LLC CASTANEA HOLDINGS LLC	DEED	1429513	2025020532	05/15/2025	450000.00	MTAX	2,250.00
			PARCEL IDENTIFICATION NUMBER 33-007-006--				
BAVIS, MATTHEW F BOHRER, JILL A	DEED	1430347	2025021437	05/22/2025	275000.00	MTAX	1,375.00
			PARCEL IDENTIFICATION NUMBER 33-007-099--				
DAY, TARYN N LANG, JOHN JR	DEED	1430424	2025021529	05/22/2025	407412.00	MTAX	2,037.06
			PARCEL IDENTIFICATION NUMBER 33-005-309--				
HG PROPERTIES 85 L P KULDA, CHARLES PHILIP	DEED	1431072	2025022212	05/28/2025	484285.00	MTAX	2,421.42
			PARCEL IDENTIFICATION NUMBER 33-005-438--012-				
BROWNING, ADAM B DAVIDSON, THOMAS W II	DEED	1431279	2025022470	05/29/2025	410000.00	MTAX	2,050.00
			PARCEL IDENTIFICATION NUMBER 33-005-665--				
PFANSTIEL, MARJORIE LARIJANI, FARROKHZAD L	DEED	1431282	2025022473	05/29/2025	435000.00	MTAX	2,175.00
			PARCEL IDENTIFICATION NUMBER 33-004-129--				

**PERKASIE BOROUGH TOTAL 30,877.83**

<b>PERKASIE BOROUGH TOTAL</b>	<b>30,877.83</b>
<b>COMMISSION ON COLLECTIONS</b>	<b>617.56</b>
<b>DISTRIBUTION</b>	<b>30,260.27</b>

**BUCKS COUNTY RECORDER OF DEEDS  
LOCAL REALTY TRANSFER TAX DISTRIBUTION - DETAIL  
FOR THE PERIOD FROM MAY 1, 2025 TO MAY 31, 2025**

<b>REPORT TOTALS</b>							
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Account Description							
Direct / Indirect Party Name	Inst Type	Ref Num	Inst Number	Date Rec	Tax Basis	Fee ID	Tax Collected
REPORT TOTAL					TOTAL COLLECTIONS		30,877.83
					COMMISSION ON COLLECTIONS		617.56
					TOTAL DISTRIBUTION		30,260.27

**Statement of Revenues & Expenditures**BOROUGH OF PERKASIE  
For Period Ending 05/31/2025

	<u>Annual Budget</u>	<u>Current Period</u>	<u>Year To Date</u>	<u>Budget Remaining</u>	<u>% Used</u>	<u>Prior Year To Date</u>
GRAND TOTAL - REVENUE	\$ 25,027,915	\$ 2,572,820	\$ 9,465,438	\$ 15,562,477	38%	\$ 8,990,918
GRAND TOTAL - EXPENSE	\$ 24,207,045	\$ 1,765,756	\$ 7,917,085	\$ 16,289,960	33%	\$ 7,560,645
GRAND TOTAL - NET REVENUE OVER / (UNDER) EXPENSE			\$ 1,548,353			\$ 1,430,273

Date: 06/10/2025

Time: 2:29:15PM

# Statement of Revenues & Expenditures

User: HEATHE

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## BOROUGH OF PERKASIE For Period Ending 05/31/2025

Selecting on FUND equals 01 (General Fund) to FUND equals 01 (General Fund)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
01.301.100	Real Estate Taxes- Current Ye	451,775.00	341,259.97	396,911.89	87.86	54,863.11	413,508.65
01.301.200	Real Estate Taxes - Prior Year	2,000.00	449.42	394.87	19.74	1,605.13	1,049.76
01.301.300	Real Estate Taxes - Delinquen	2,000.00		202.81	10.14	1,797.19	1,758.40
01.301.600	Real Estate Taxes - Interim	3,500.00		209.77-	-5.99	3,709.77	368.59
01.310.100	Real Estate Transfer Tax	225,000.00	15,941.85	59,721.75	26.54	165,278.25	84,834.60
01.310.200	Earned Income Tax	1,988,104.00	270,638.93	618,409.58	31.11	1,369,694.42	618,169.01
01.310.500	Local Services Tax	110,000.00	20,113.38	39,886.86	36.26	70,113.14	42,384.31
01.310.700	Mechanical Device Fee	500.00		370.00	74.00	130.00	370.00
01.321.610	Solicitation Permits	7,000.00	750.00	2,225.00	31.79	4,775.00	1,450.00
01.321.611	Event Program Revenue		345.00	345.00		345.00-	50.00
01.321.800	Cable Television Franchise Fe	150,000.00	33,695.12	33,695.12	22.46	116,304.88	35,392.23
01.322.600	Cut Fees	6,000.00	175.00	1,050.00	17.50	4,950.00	175.00
01.331.100	District Court	8,000.00	353.67	1,873.18	23.41	6,126.82	1,721.78
01.331.110	Vehicle - Parking Violations	750.00	410.00	870.00	116.00	120.00-	480.00
01.331.130	State Police Fines	3,500.00				3,500.00	
01.331.300	County Fines	5,000.00	264.81	2,568.78	51.38	2,431.22	1,667.04
01.332.100	Restitution	1,000.00		85.00	8.50	915.00	530.00
01.341.100	Interest Earnings	40,000.00	2,925.91	14,128.65	35.32	25,871.35	15,521.15
01.342.100	Rent of Borough Hall Offices	68,426.00	5,702.00	28,510.00	41.67	39,916.00	27,825.00
01.342.200	Menlo House Rent	12,300.00	1,025.00	5,125.00	41.67	7,175.00	5,125.00
01.342.300	Parking Lot Rental	4,800.00		4,800.00	100.00	0.00	4,800.00
01.342.530	Cell Tower Revenue	73,000.00	6,950.94	33,353.47	45.69	39,646.53	31,074.63
01.342.560	Electric Department Service Ch	130,000.00		32,500.00	25.00	97,500.00	32,500.00
01.342.570	Real Estate Tax Reimburseme	3,100.00				3,100.00	
01.342.580	Live Scan Reimbursements - C	30,000.00		31,648.06	105.49	1,648.06-	29,299.79
01.342.590	Worker's Comp Reimbursemer	8,000.00				8,000.00	8,128.65
01.351.120	FEMA-Emerg Disaster Relief					0.00	1,082.03
01.354.023	Crime Victim's Advocate Grant	98,676.00	19,986.22	3,159.98-	-3.20	101,835.98	
01.354.100	DVIT Risk Control Grant		3,933.99	3,933.99		3,933.99-	
01.355.010	Public Utility Realty Tax	2,200.00				2,200.00	
01.355.040	Alcoholic Beverages Licenses	800.00		800.00	100.00	0.00	1,000.00
01.355.050	Gen Muni Pension State Aid- N	75,498.00				75,498.00	
01.355.051	Gen Muni Pension State Aid- U	226,495.00				226,495.00	
01.355.070	Foreign Fire Insurance Premiu	62,000.00				62,000.00	
01.359.100	BCHA Payment in Lieu of Ta	32,710.00				32,710.00	
01.361.200	Escrow Admin. Fees	6,000.00	1,063.82	6,513.50	108.56	513.50-	998.35
01.361.300	Subdivision and Land Developr	5,000.00				5,000.00	500.00
01.361.330	Zoning Permits	8,000.00	1,200.00	7,245.00	90.56	755.00	5,673.80
01.361.340	Zoning Hearing Fees	7,000.00	1,250.00	1,250.00	17.86	5,750.00	2,200.00
01.361.500	Sale of Maps and Publications	200.00	5.00	5.00	2.50	195.00	151.20
01.361.800	Deed Registrations	750.00	80.00	280.00	37.33	470.00	200.00
01.362.100	Contracted Police Services - S	1,443,899.00	120,325.00	601,625.00	41.67	842,274.00	573,550.00
01.362.110	Police Reports	2,000.00	285.00	1,365.00	68.25	635.00	605.00
01.362.120	Police Overtime Reimburseme	1,000.00		372.72	37.27	627.28	704.40
01.362.130	K-9 Contributions	500.00		501.00	100.20	1.00-	10,000.00
01.362.135	Police Contributions-Other	500.00		300.00	60.00	200.00	500.00



Date: 06/10/2025

Time: 2:29:15PM

# Statement of Revenues & Expenditures

User: HEATHE

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## BOROUGH OF PERKASIE For Period Ending 05/31/2025

Selecting on FUND equals 01 (General Fund) to FUND equals 01 (General Fund)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
01.362.140	School Crossing Guards - Pen	45,000.00				45,000.00	
01.362.400	UCC Fees	850.00	85.50	392.00	46.12	458.00	396.00
01.362.410	Building Permits	90,000.00	8,681.17	53,233.88	59.15	36,766.12	35,516.40
01.363.510	Contracted Snow Removal for I	10,237.00				10,237.00	
01.367.140	Pavilion Rental Fees	6,000.00	575.00	2,295.00	38.25	3,705.00	4,200.00
01.367.150	Field Usage Fees	800.00		250.00	31.25	550.00	200.00
01.367.170	Recreation Sponsor Program	1,200.00		400.00	33.33	800.00	
01.367.200	Recreation Program Fees	70,000.00	6,729.00	40,358.67	57.66	29,641.33	32,887.00
01.367.201	Special Events Revenue	50,000.00	2,935.00	35,428.75	70.86	14,571.25	34,249.25
01.367.202	Lucky Ducky Derby Revenue	600.00				600.00	
01.367.206	Yard Sale Space Sales	200.00	50.00	90.00	45.00	110.00	90.00
01.367.207	Basketball League - Adult	9,300.00	3,857.75	3,982.75	42.83	5,317.25	3,712.00
01.367.300	Amusement Park/Ski Tickets	1,000.00				1,000.00	
01.367.500	Flags-Memorial & Other	1,500.00				1,500.00	
01.367.550	Dog Park					0.00	30.00
01.387.000	Donations	500.00		1,000.00	200.00	500.00-	
01.388.000	Police - Miscellaneous Revenu		400.00	2,025.00		2,025.00-	2,779.00
01.389.100	Miscellaneous Revenue	1,000.00	25.00	118.00	11.80	882.00	399.12
01.390.300	Insurance-(RSF) Credits & Div	118,547.00	5,140.35	30,842.10	26.02	87,704.90	23,582.38
01.391.200	Insurance Reimbursement					0.00	489.00
01.392.070	Transfer from Electric Fund	2,711,412.00	225,951.00	1,129,755.00	41.67	1,581,657.00	877,085.00
01.395.000	Refunds of Prior Years' Expen	1,000.00				1,000.00	
<b>Total Revenues</b>		<b>8,426,129.00</b>	<b>1,103,559.80</b>	<b>3,229,667.63</b>	<b>38.33</b>	<b>5,196,461.37</b>	<b>2,970,963.52</b>
01.400.105	Council Salaries	22,500.00		9,247.16	41.10	13,252.84	9,374.85
01.400.192	FICA	1,721.00		707.45	41.11	1,013.55	717.30
01.400.420	Dues, Subscriptions & Member	250.00		200.00	80.00	50.00	163.20
01.400.460	Meetings & Conferences	1,000.00		200.00	20.00	800.00	960.00
01.401.105	Mayor's Salary	2,500.00		1,041.65	41.67	1,458.35	1,041.65
01.401.110	Manager Salary	156,200.00	11,923.10	63,796.21	40.84	92,403.79	64,623.11
01.401.112	Manager Support Salary	71,051.00	5,731.78	31,319.31	44.08	39,731.69	10,459.26
01.401.192	FICA	17,576.00	1,319.48	7,535.19	42.87	10,040.81	5,823.91
01.401.196	Health Insurance Premiums	49,475.00	4,020.75	23,913.11	48.33	25,561.89	13,790.70
01.401.198	Life, AD&D, & LTD Premiums	1,532.00	115.53	577.65	37.71	954.35	383.50
01.401.199	Dental & Vision Premiums	4,164.00	337.68	1,989.58	47.78	2,174.42	1,206.00
01.401.324	Telephone/Technology Allow	3,000.00		1,250.00	41.67	1,750.00	1,250.00
01.401.353	Insurance Surety & Fidelity	1,250.00		1,250.00	100.00	0.00	1,250.00
01.401.420	Dues, Subscriptions & Member	3,000.00	700.00	3,600.50	120.02	600.50-	2,738.00
01.401.460	Meetings and Conferences	1,000.00		1,110.58	111.06	110.58-	291.00-
01.402.110	Finance Director Salary	113,097.00	8,699.76	45,673.73	40.38	67,423.27	46,426.54
01.402.112	Finance Staff Salaries	96,869.00	6,503.56	39,064.39	40.33	57,804.61	40,088.13
01.402.192	FICA	16,062.00	1,149.08	6,684.41	41.62	9,377.59	6,564.61
01.402.196	Health Insurance Premiums	40,209.00	2,678.56	18,705.31	46.52	21,503.69	12,729.47
01.402.198	Life, AD&D & LTD Premiums	1,416.00	117.55	587.75	41.51	828.25	500.60
01.402.199	Dental and Vision Premiums	5,368.00	398.42	2,522.00	46.98	2,846.00	2,033.75
01.402.260	Minor Office Equipment	800.00				800.00	760.00

Date: 06/10/2025

Time: 2:29:15PM

# Statement of Revenues & Expenditures

User: HEATHE

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## BOROUGH OF PERKASIE For Period Ending 05/31/2025

Selecting on FUND equals 01 (General Fund) to FUND equals 01 (General Fund)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
01.402.311	Auditing Services	20,000.00		10,200.00	51.00	9,800.00	9,700.00
01.402.353	Finance Insurance Surety & Fi	1,250.00				1,250.00	
01.402.420	Dues, Subscriptions & Member	150.00	84.70	169.70	113.13	19.70-	110.25
01.402.460	Meetings & Conferences	1,500.00	573.82	1,023.82	68.25	476.18	1,471.22
01.403.105	Tax Collector Wages	26,168.00	19,872.00	23,280.00	88.96	2,888.00	24,624.00
01.403.116	Earned Income Tax Collection	24,000.00	3,671.77	11,159.92	46.50	12,840.08	10,747.94
01.403.117	Local Service Tax Collection C	1,800.00	351.32	853.81	47.43	946.19	883.90
01.403.192	FICA	2,002.00	1,520.20	1,828.04	91.31	173.96	1,883.74
01.403.215	Postage	1,000.00		860.82	86.08	139.18	1,007.10
01.403.342	Printing	700.00		526.88	75.27	173.12	518.31
01.403.353	Tax Collector Public Official Bo	250.00				250.00	
01.404.310	Solicitor Professional Services	45,000.00	7,028.00	22,104.00	49.12	22,896.00	15,347.50
01.405.112	Administrative Staff Salaries	66,189.00	5,091.52	26,266.75	39.68	39,922.25	37,331.44
01.405.190	Medical/Rx Copays	3,250.00	270.83	1,354.15	41.67	1,895.85	1,458.35
01.405.192	FICA	5,063.00	370.70	2,035.64	40.21	3,027.36	2,757.69
01.405.196	Health Insurance Premiums	29,910.00	2,430.71	14,456.44	48.33	15,453.56	14,429.98
01.405.198	Life, AD&D & LTD Premiums	490.00	41.46	207.30	42.31	282.70	207.30
01.405.199	Dental and Vision Premiums	2,379.00	192.96	1,136.93	47.79	1,242.07	1,310.20
01.405.210	Office Supplies	6,000.00	368.03	3,872.35	64.54	2,127.65	2,560.88
01.405.215	Postage	4,000.00	94.10	1,255.76	31.39	2,744.24	1,956.35
01.405.231	Fuel	300.00	34.56	65.37	21.79	234.63	70.70
01.405.250	Vehicle Maintenance	500.00				500.00	
01.405.260	Minor Office Equipment	500.00		214.98	43.00	285.02	24.38
01.405.321	Telephone	8,000.00		3,169.00	39.61	4,831.00	
01.405.341	Advertising	4,000.00		208.76	5.22	3,791.24	2,094.60
01.405.342	Printing and Publications	3,000.00	1,357.59	5,426.11	180.87	2,426.11-	2,128.44
01.405.343	Ordinance Codification	2,500.00				2,500.00	1,900.00
01.405.420	Dues, Subscriptions & Member	2,000.00	273.00	1,616.00	80.80	384.00	751.00
01.405.450	Contracted Services	20,000.00	2,143.73	14,834.39	74.17	5,165.61	11,080.17
01.405.451	Contracted Payroll Services	13,500.00	1,438.04	5,793.94	42.92	7,706.06	3,234.37
01.405.452	Contracted IT/Networking Serv	20,000.00	3,161.41	13,444.02	67.22	6,555.98	12,036.61
01.405.453	Web Design/Maintenance	2,700.00				2,700.00	
01.405.460	Meetings and Conferences	500.00	240.50	544.19	108.84	44.19-	413.06
01.406.430	Real Estate Taxes	3,100.00		667.18	21.52	2,432.82	667.18
01.406.450	Realtor's Commission	1,900.00		469.98	24.74	1,430.02	457.65
01.408.310	Engineering Professional Serv	60,000.00	3,566.20	15,203.75	25.34	44,796.25	19,705.26
01.408.313	Eng - MS4 Compliance	10,000.00		486.00	4.86	9,514.00	1,246.00
01.409.112	Bldg. Maint & Janitor Wages	17,910.00	1,659.96	8,706.96	48.62	9,203.04	7,660.80
01.409.192	FICA	1,370.00				1,370.00	
01.409.250	Repairs and Maintenance Sup	2,500.00	249.07	1,885.61	75.42	614.39	299.01
01.409.362	Gas	350.00	30.86	123.04	35.15	226.96	156.14
01.409.364	Sewer	3,000.00		2,559.15	85.31	440.85	1,049.20
01.409.366	Water	2,500.00		1,107.65	44.31	1,392.35	824.55
01.409.370	Repairs and Maintenance Ser	15,000.00		315.00	2.10	14,685.00	12,519.62
01.409.373	Menlo House - Repairs & Main	1,000.00		19.98	2.00	980.02	
01.409.374	Elevator Repairs & Maintenanc	5,000.00	237.14	925.35	18.51	4,074.65	2,097.09

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# Statement of Revenues & Expenditures

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## BOROUGH OF PERKASIE For Period Ending 05/31/2025

Selecting on FUND equals 01 (General Fund) to FUND equals 01 (General Fund)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
01.409.450	Contracted Services	20,000.00	765.38	6,312.98	31.56	13,687.02	4,053.39
01.410.110	Chief Salary	150,800.00	11,600.00	60,900.00	40.38	89,900.00	61,292.82
01.410.112	Janitor Salary	17,910.00	1,659.96	8,832.24	49.31	9,077.76	7,341.60
01.410.115	P/T Commty. Relations Sepcia	72,092.00	5,268.32	28,837.12	40.00	43,254.88	
01.410.120	Administrative Salaries	117,414.00	9,031.84	47,417.58	40.38	69,996.42	46,729.14
01.410.140	Police Wages	1,995,553.00	146,780.02	779,404.03	39.06	1,216,148.97	723,260.07
01.410.150	Crossing Guard Wages	85,262.00	7,819.53	41,863.11	49.10	43,398.89	43,754.96
01.410.172	Police Holiday Pay	126,606.00	11,932.50	62,154.04	49.09	64,451.96	56,245.07
01.410.179	Police Longevity Pay	82,881.00		36,444.00	43.97	46,437.00	34,183.00
01.410.180	Overtime Pay	100,000.00	2,008.02	23,717.41	23.72	76,282.59	65,510.80
01.410.181	Overtime Pay-Special Events	15,000.00	229.40	229.40	1.53	14,770.60	
01.410.183	Comp Time	20,000.00	236.78	22,191.85	110.96	2,191.85-	15,898.59
01.410.185	Police Overtime - Reimbursabl			886.43		886.43-	510.79
01.410.187	Stand-by Time	1,500.00				1,500.00	206.76
01.410.188	Education Incentive	5,700.00		1,550.00	27.19	4,150.00	1,550.00
01.410.190	Medical/Rx Copays	1,500.00	125.00	625.00	41.67	875.00	312.50
01.410.192	FICA	213,054.00	14,869.25	92,689.97	43.51	120,364.03	80,115.62
01.410.194	Unemployment Compensation	3,000.00				3,000.00	
01.410.195	Worker's Comp Insurance Pre	83,966.00		38,429.32	45.77	45,536.68	52,735.86
01.410.196	Health Insurance Premiums	815,074.00	67,043.59	400,528.30	49.14	414,545.70	260,466.26
01.410.197	Defined Benefit (PMRS)-MMO	619,236.00				619,236.00	
01.410.198	Life, AD&D, & LTD Premiums	19,558.00	1,589.44	7,949.45	40.65	11,608.55	7,098.24
01.410.199	Dental and Vision Premiums	46,892.00	3,570.14	20,962.51	44.70	25,929.49	15,631.28
01.410.210	Office Supplies	6,500.00	231.46	2,561.68	39.41	3,938.32	1,280.92
01.410.215	Postage	600.00	36.61	236.98	39.50	363.02	302.99
01.410.231	Fuel	35,000.00	2,431.00	9,784.21	27.95	25,215.79	10,464.11
01.410.238	Uniform Purchases	17,000.00	2,933.77	3,216.89	18.92	13,783.11	7,401.48
01.410.239	Uniform Cleaning	4,500.00	436.55	1,391.40	30.92	3,108.60	1,447.15
01.410.240	Patrol Supplies	4,000.00	228.99	724.82	18.12	3,275.18	1,941.74
01.410.241	Traffic Safety Supplies	1,000.00		449.37	44.94	550.63	989.96
01.410.242	Materials and Supplies	400.00		23.86	5.97	376.14	65.08
01.410.243	Investigative Supplies	7,000.00	1,597.47	8,792.47	125.61	1,792.47-	4,893.49
01.410.245	Special Patrol Operations	4,500.00	652.50	4,952.50	110.06	452.50-	3,269.37
01.410.246	Civil Service Implementation	1,000.00				1,000.00	2,128.03
01.410.247	Crime Prevention Supplies	2,500.00	64.80	1,638.59	65.54	861.41	
01.410.248	Ammunition	8,000.00		640.00	8.00	7,360.00	
01.410.249	Accreditation Costs	10,000.00		2,218.75	22.19	7,781.25	2,746.34
01.410.250	K-9 Food, Vet & Other	500.00				500.00	
01.410.251	Vehicle Parts	500.00				500.00	279.80
01.410.252	Office Equipment Maintenance	3,000.00	162.07	1,743.69	58.12	1,256.31	958.03
01.410.254	Tires	2,500.00		244.89	9.80	2,255.11	
01.410.260	Speed Device Calibration	1,600.00	187.00	355.00	22.19	1,245.00	161.00
01.410.314	Labor Relations/Legal Expense	5,000.00		1,104.00	22.08	3,896.00	
01.410.321	Telephone	7,600.00	460.82	1,846.96	24.30	5,753.04	138.55
01.410.324	Wireless Telephones	5,500.00	295.43	1,507.14	27.40	3,992.86	1,153.62
01.410.325	Mobile Data Terminals Expens	5,000.00	525.27	2,641.42	52.83	2,358.58	1,320.51

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# Statement of Revenues & Expenditures

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## BOROUGH OF PERKASIE For Period Ending 05/31/2025

Selecting on FUND equals 01 (General Fund) to FUND equals 01 (General Fund)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
01.410.326	Radio Purchases	4,600.00		2,100.00	45.65	2,500.00	2,134.98
01.410.327	Radio Equipment Maintenance	500.00				500.00	
01.410.342	Printing and Publications	600.00	293.00	513.00	85.50	87.00	175.00
01.410.350	Insurance - Property & Liability	97,046.00		45,511.27	46.90	51,534.73	48,829.50
01.410.364	Sewer	700.00		173.20	24.74	526.80	168.00
01.410.366	Water	600.00		168.40	28.07	431.60	166.40
01.410.373	Building Repairs & Maintenan	10,200.00	37.04	7,302.17	71.59	2,897.83	5,659.06
01.410.420	Dues, Subscriptions & Member	2,500.00	130.00	860.00	34.40	1,640.00	2,730.00
01.410.421	Training	15,000.00	144.18	3,784.43	25.23	11,215.57	6,544.14
01.410.450	Contracted Services	5,000.00	507.00	1,954.39	39.09	3,045.61	3,672.69
01.410.451	Contracted Maintenance & Re	18,000.00	5,403.43	10,042.61	55.79	7,957.39	8,337.82
01.410.452	Contracted Services-IT	13,500.00	1,069.32	5,580.19	41.33	7,919.81	6,256.35
01.410.454	Software/Hardware Maintenan	14,800.00		10,764.87	72.74	4,035.13	10,288.54
01.410.480	Other Services	400.00		111.64	27.91	288.36	
01.410.534	Live Scan Expenses - Other Pc	13,500.00	5,520.30	19,555.61	144.86	6,055.61-	11,890.57
01.410.535	Photo Image/Live Scan - Perk					0.00	5,412.06
01.410.750	Major Equipment	2,500.00				2,500.00	
01.411.354	Fire Company Insurance	54,000.00	90.17	42,718.92	79.11	11,281.08	1,000.00
01.411.366	Fire Hydrants	48,800.00	4,133.44	16,288.33	33.38	32,511.67	16,219.33
01.411.530	Volunteer Fire Relief Disbursen	60,000.00				60,000.00	
01.413.300	UCC Fees	700.00				700.00	360.00
01.413.310	Code Enforcement Services	60,000.00	11,524.55	27,643.48	46.07	32,356.52	10,165.75
01.414.112	Planning and Zoning Clerical	80,912.00	5,268.98	29,991.60	37.07	50,920.40	33,360.01
01.414.192	FICA	6,190.00	376.77	2,257.23	36.47	3,932.77	2,426.33
01.414.196	Health Insurance Premiums	43,341.00	3,099.67	20,525.45	47.36	22,815.55	17,031.93
01.414.198	Life, AD&D & LTD Premiums	562.00	27.57	137.85	24.53	424.15	114.47
01.414.199	Dental and Vision Premiums	2,786.00	201.30	1,302.38	46.75	1,483.62	1,136.92
01.414.215	Postage	1,200.00	123.97	385.87	32.16	814.13	472.17
01.414.314	Legal Services	13,000.00	101.66	1,247.59	9.60	11,752.41	3,120.35
01.414.317	Stenographer Fees	1,500.00		180.00	12.00	1,320.00	180.00
01.414.341	Advertising	3,000.00		506.84	16.89	2,493.16	933.87
01.414.342	Printing and Publications	500.00				500.00	9.70
01.414.420	Dues, Subscriptions and Memt	300.00	8.50	412.50	137.50	112.50-	252.24
01.414.450	Contracted Services-Planning	20,000.00	1,318.49	3,229.49	16.15	16,770.51	8,092.98
01.414.451	Contracted Services	15,100.00	346.00	231.00-	-1.53	15,331.00	2,640.25
01.414.460	Meetings and Conferences	1,500.00		370.00	24.67	1,130.00	1,629.52
01.415.150	Emergency Management	3,000.00		750.00	25.00	2,250.00	750.00
01.415.192	FICA	200.00		57.38	28.69	142.62	57.38
01.415.210	Supplies	100.00				100.00	
01.415.460	Meetings & Conferences	750.00		60.00	8.00	690.00	60.00
01.432.112	Winter Maintenance Wages	16,694.00	250.56	16,553.94	99.16	140.06	16,494.39
01.432.192	FICA	1,277.00	18.30	900.08	70.48	376.92	816.78
01.432.245	Salt	40,000.00		56,171.90	140.43	16,171.90-	39,327.50
01.432.250	Repair and Maintenance	5,000.00		920.12	18.40	4,079.88	1,510.73
01.432.420	Dues, Subscriptions and Memt	200.00				200.00	
01.432.454	Contracted Snow Removal To	2,000.00				2,000.00	

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## BOROUGH OF PERKASIE For Period Ending 05/31/2025

Selecting on FUND equals 01 (General Fund) to FUND equals 01 (General Fund)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
01.432.700	Snow Equipment-Capital Purc					0.00	6,722.00
01.433.112	Traffic Control Wages	8,757.00		138.88	1.59	8,618.12	267.63
01.433.192	FICA	670.00		10.45	1.56	659.55	13.91
01.433.245	Materials and Supplies	4,000.00		2,112.50	52.81	1,887.50	410.21
01.433.253	Traffic Signal Maintenance	5,000.00	202.50	1,067.92	21.36	3,932.08	
01.438.110	Public Works Director Salary	58,153.00	4,473.38	22,874.46	39.33	35,278.54	37,323.00
01.438.112	Public Works Crew Wages	218,338.00	16,650.02	80,059.18	36.67	138,278.82	80,279.66
01.438.179	Longevity - Hourly	9,600.00		1,600.00	16.67	8,000.00	1,600.00
01.438.190	Medical/Prescription Co-pays	4,500.00	375.00	1,875.00	41.67	2,625.00	1,875.00
01.438.192	FICA	21,886.00	2,234.53	14,385.18	65.73	7,500.82	14,967.91
01.438.196	Health Insurance Premiums	208,630.00	16,012.06	92,505.82	44.34	116,124.18	124,844.23
01.438.198	Life, AD&D & LTD Premiums	4,656.00	414.51	1,971.57	42.34	2,684.43	3,278.65
01.438.199	Dental and Vision Premiums	15,005.00	1,036.63	5,954.24	39.68	9,050.76	8,649.75
01.438.215	Postage	400.00	2.76	132.07	33.02	267.93	59.41
01.438.220	Operating Supplies	1,500.00		215.78	14.39	1,284.22	96.80
01.438.230	Hardware and Supplies	8,000.00	1,603.49	5,096.43	63.71	2,903.57	5,018.45
01.438.238	Clothing and Uniforms	13,000.00	1,322.28	6,406.41	49.28	6,593.59	4,490.51
01.438.245	Road Materials	4,100.00		1,471.10	35.88	2,628.90	3,253.50
01.438.251	Tires	3,300.00		1,147.51	34.77	2,152.49	
01.438.260	Small Tools and Minor Equipm	2,500.00	546.61	2,468.54	98.74	31.46	1,061.26
01.438.300	Sweep Streets	8,000.00	7,290.00	7,290.00	91.13	710.00	7,425.00
01.438.321	Telephone	2,219.00				2,219.00	219.22
01.438.324	Wireless Telephones	1,500.00	85.14	425.70	28.38	1,074.30	390.19
01.438.362	Fuel	20,000.00	1,169.90	5,868.34	29.34	14,131.66	7,779.57
01.438.370	Repairs and Maintenance Ser	20,000.00	443.43	28,517.43	142.59	8,517.43-	17,999.12
01.438.371	Storm Sewers, Sumps and Inl	4,000.00	65.90	65.90	1.65	3,934.10	8,642.29
01.438.420	Dues, Subscriptions & Member	300.00	35.00	45.00	15.00	255.00	45.00
01.438.465	Continuing Education	6,000.00		477.61	7.96	5,522.39	5,398.50
01.438.480	Miscellaneous Expenses	5,328.00	625.55	4,092.92	76.82	1,235.08	4,483.74
01.445.380	Parking Lot Lease 8th & Marke	9,228.00	769.00	3,845.00	41.67	5,383.00	3,697.10
01.451.110	Park & Recreation Director Sal	81,778.00	6,290.67	33,025.97	40.38	48,752.03	33,570.10
01.451.115	Wages - Events	51,669.00	4,072.60	12,180.66	23.57	39,488.34	26,223.09
01.451.116	P/T Wages - Programs	2,000.00	412.25	1,751.00	87.55	249.00	
01.451.118	Wages- Adult Basketball Lea	7,200.00				7,200.00	
01.451.192	FICA	10,913.00	797.41	3,559.44	32.62	7,353.56	4,411.63
01.451.196	Health Insurance Premiums	41,395.00	3,556.40	21,065.33	50.89	20,329.67	21,458.07
01.451.198	Life, AD&D & LTD Premiums	910.00	58.49	292.45	32.14	617.55	678.70
01.451.199	Dental and Vision Premiums	2,736.00	221.92	1,307.56	47.79	1,428.44	2,307.85
01.451.210	Office Supplies	2,300.00		88.38	3.84	2,211.62	65.36
01.451.215	Postage	2,000.00		1,261.00	63.05	739.00	1,110.93
01.451.220	Operating Supplies	1,000.00				1,000.00	
01.451.247	Program Costs	42,000.00	279.10	1,188.50	2.83	40,811.50	2,889.70
01.451.324	Wireless Telephone	1,400.00	127.71	638.55	45.61	761.45	435.01
01.451.341	Advertising	500.00		834.02	166.80	334.02-	580.40
01.451.342	Printing	500.00				500.00	
01.451.420	Dues, Subscriptions and Memt	1,400.00	142.00	497.84	35.56	902.16	255.25

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# Statement of Revenues & Expenditures

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## BOROUGH OF PERKASIE For Period Ending 05/31/2025

Selecting on FUND equals 01 (General Fund) to FUND equals 01 (General Fund)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
01.451.450	Contracted Services	2,000.00	216.44	1,082.20	54.11	917.80	1,063.60
01.451.460	Meetings and Conferences	2,000.00	50.00	665.89	33.29	1,334.11	1,454.47
01.451.500	Flags-Memorial & Other	2,000.00	2,011.84	2,011.84	100.59	11.84-	1,290.06
01.451.501	Special Events	45,000.00	1,580.00	2,185.00	4.86	42,815.00	3,306.82
01.451.520	Basketball-Youth & Adult	2,000.00				2,000.00	
01.451.541	Community Day Contribution	500.00				500.00	
01.451.550	Dog Park	500.00				500.00	
01.454.112	Park Wages	225,662.00	17,638.00	69,633.43	30.86	156,028.57	89,035.74
01.454.192	FICA	17,263.00	1,211.49	4,613.70	26.73	12,649.30	5,416.09
01.454.220	Perkasie Garden Club Supplie	1,000.00				1,000.00	844.06
01.454.221	Infield Mix Supplies	2,500.00				2,500.00	2,365.31
01.454.246	Wood Chips / Mulch Playgrou	8,000.00	1,544.00	1,544.00	19.30	6,456.00	5,937.20
01.454.250	Repair and Maintenance Suppl	10,000.00	192.20	419.95	4.20	9,580.05	3,389.91
01.454.260	Small Tools and Minor Equipm	2,000.00	99.02	1,656.95	82.85	343.05	691.50
01.454.362	Fuel	10,000.00	214.05	530.83	5.31	9,469.17	378.51
01.454.364	Sewer	1,000.00	86.60	273.45	27.35	726.55	286.50
01.454.366	Water	1,200.00	150.20	447.60	37.30	752.40	439.00
01.454.370	Repairs and Maintenance Ser	5,000.00	1,202.05	4,099.00	81.98	901.00	2,539.09
01.454.371	Plumbing and Carpentry	2,000.00	503.70	839.81	41.99	1,160.19	1,557.69
01.454.372	Detention Basin Maintenance	3,000.00				3,000.00	
01.454.373	Building Repairs and Maintena	2,000.00		255.00	12.75	1,745.00	582.46
01.454.374	Equipment and Playground Re	2,300.00		1,047.95	45.56	1,252.05	
01.454.375	Skate Park Repairs & Mainten	1,500.00				1,500.00	
01.454.420	Dues, Subscriptions and Memt	300.00				300.00	
01.454.450	Contracted Services	20,000.00	1,600.00	4,800.00	24.00	15,200.00	11,698.50
01.454.451	Tree, Shrub & Landscaping Re	2,000.00				2,000.00	47.52
01.486.351	Insurance - Property & Liability	70,204.00		32,923.05	46.90	37,280.95	34,180.66
01.486.354	Worker's Compensation Non U	60,742.00		27,799.93	45.77	32,942.07	29,297.70
01.487.193	Defined Contribution (401a) - N	37,504.00	3,094.62	16,942.31	45.17	20,561.69	15,322.85
01.487.194	Unemployment Compensation	2,500.00		8,423.19	336.93	5,923.19-	
01.487.197	Defined Benefit (PMRS) - Non	121,998.00				121,998.00	
01.487.220	Appreciation Night	5,000.00		15.00	0.30	4,985.00	
01.491.100	DVIT Risk Control Grant		4,624.00	10,120.99		10,120.99-	
01.491.391	Bank Fees	5,500.00	489.72-	1,118.11	20.33	4,381.89	4,879.14
<b>Total Expenditures</b>		<b>8,072,971.00</b>	<b>541,661.27</b>	<b>3,083,416.61</b>	<b>38.19</b>	<b>4,989,554.39</b>	<b>2,879,864.27</b>
<b>Excess of Revenues over Expenditures for Report</b>		<b>353,158.00</b>	<b>561,898.53</b>	<b>146,251.02</b>		<b>10,186,015.76</b>	<b>91,099.25</b>



# Statement of Revenues & Expenditures

## BOROUGH OF PERKASIE For Period Ending 05/31/2025

Selecting on FUND equals 04 (Menlo Pool Fund) to FUND equals 04 (Menlo Pool Fund)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
04.341.000	Interest Earnings	900.00	131.90	327.62	36.40	572.38	419.27
04.367.110	Season Pool Tickets	330,000.00	59,232.80	269,609.50	81.70	60,390.50	252,470.46
04.367.111	Daily Pool Admissions	90,000.00	554.00	554.00	0.62	89,446.00	1,127.00
04.367.112	Pool Program Revenue	40,000.00	3,853.00	16,532.00	41.33	23,468.00	17,926.00
04.367.114	Special Event Rentals	12,000.00	822.50	1,460.00	12.17	10,540.00	113.00
04.367.130	Concession Stand Revenue	4,100.00				4,100.00	
04.380.000	Misc Revenue-Goggles & Othe	1,500.00				1,500.00	
04.387.000	Donations	2,200.00	1,350.00	1,350.00	61.36	850.00	
04.392.307	Transfer from Electric	72,426.00				72,426.00	
<b>Total Revenues</b>		<b>553,126.00</b>	<b>65,944.20</b>	<b>289,833.12</b>	<b>52.40</b>	<b>263,292.88</b>	<b>272,055.73</b>
04.452.110	Park and Recreation Director S	9,086.00	698.95	3,669.53	40.39	5,416.47	3,279.80
04.452.115	Pool Staff Wages	273,706.00	17,895.98	34,732.52	12.69	238,973.48	21,041.42
04.452.116	Staff Retention	2,850.00				2,850.00	
04.452.192	FICA	21,886.00	1,388.00	2,787.45	12.74	19,098.55	2,142.70
04.452.196	Health Insurance Premiums	6,314.00	603.64	1,843.52	29.20	4,470.48	
04.452.198	Life, AD&D, & LTD Premiums	442.00	38.42	153.68	34.77	288.32	
04.452.199	Dental & Vision Premiums	2,617.00	401.58	1,250.58	47.79	1,366.42	
04.452.210	Office Supplies	250.00		80.71	32.28	169.29	
04.452.215	Postage	200.00	4.14	73.83	36.92	126.17	75.90
04.452.222	Chemicals	53,000.00	18,448.80	18,448.80	34.81	34,551.20	26,545.60
04.452.238	Clothing and Uniforms	3,000.00	1,265.00	1,265.00	42.17	1,735.00	41.78
04.452.247	Operating Supplies	4,000.00				4,000.00	776.52
04.452.250	Repair & Maintenance Service	8,866.00	1,055.55	1,761.03	19.86	7,104.97	5,049.76
04.452.260	Minor Equipment	5,000.00	242.50	2,211.69	44.23	2,788.31	4,062.91
04.452.300	Special Events	3,200.00				3,200.00	
04.452.321	Telephone	2,000.00	208.42	933.96	46.70	1,066.04	856.26
04.452.341	Advertising	5,500.00	1,305.97	4,090.97	74.38	1,409.03	5,027.62
04.452.364	Sewer	15,000.00		561.00	3.74	14,439.00	563.00
04.452.366	Water	9,500.00		924.00	9.73	8,576.00	938.00
04.452.370	Building Repairs & Maintenanc	2,000.00	626.99	1,904.83	95.24	95.17	845.70
04.452.374	Equipment Repairs	10,000.00	1,608.98	1,608.98	16.09	8,391.02	8,062.50
04.452.390	Bank Fees	11,500.00	1,183.42	4,798.36	41.72	6,701.64	10,655.76
04.452.420	Dues, Subscriptions & Member	850.00		500.00	58.82	350.00	870.00
04.452.450	Contracted Services	20,000.00	1,495.42	7,561.10	37.81	12,438.90	7,512.95
04.452.460	Meetings and Conferences	800.00	37.44	93.48	11.69	706.52	455.00
04.452.540	Contribution to Pennridge Gato	8,000.00				8,000.00	
04.453.260	Minor Equipment		851.98	851.98		851.98-	
04.453.370	Building Repairs & Maintenanc	500.00				500.00	
04.454.112	Wages- Public Works	5,000.00	934.76	6,279.73	125.59	1,279.73-	3,720.21
04.454.192	FICA - Public Works	383.00	69.54	428.10	111.78	45.10-	283.04
04.455.112	Wages- Electric	1,000.00	537.60	537.60	53.76	462.40	313.08
04.455.192	FICA - Electric	77.00	40.59	40.59	52.71	36.41	22.97
04.491.100	DVIT Risk Control Grant Expen		2,482.43	2,482.43		2,482.43-	
<b>Total Expenditures</b>		<b>486,527.00</b>	<b>53,426.10</b>	<b>101,875.45</b>	<b>20.94</b>	<b>384,651.55</b>	<b>103,142.48</b>

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Statement of Revenues & Expenditures

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BOROUGH OF PERKASIE  
For Period Ending 05/31/2025

Selecting on FUND equals 04 (Menlo Pool Fund) to FUND equals 04 (Menlo Pool Fund)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
Excess of Revenues over Expenditures for Report		66,599.00	12,518.10	187,957.67		647,944.43	168,913.25

# Statement of Revenues & Expenditures

## BOROUGH OF PERKASIE For Period Ending 05/31/2025

Selecting on FUND equals 05 (Refuse Fund) to FUND equals 05 (Refuse Fund)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
05.341.000	Interest Earnings	4,000.00	273.01	1,370.84	34.27	2,629.16	1,650.42
05.354.150	Recycling Performance Grant	24,000.00				24,000.00	
05.364.200	Trash Bag Sales	279,859.00	16,227.75	90,583.50	32.37	189,275.50	87,823.00
05.364.300	Refuse Sticker Sales	2,500.00	340.00	770.00	30.80	1,730.00	460.00
05.364.400	Annual Trash Fee	162,000.00	160,425.00	161,008.25	99.39	991.75	159,645.19
05.364.401	Trash Fee - Late Penalty	1,000.00	925.10	925.10	92.51	74.90	1,081.78
05.364.405	Trash Fee-Toters	594,180.00	141,433.44	294,003.41	49.48	300,176.59	270,961.31
05.364.500	Sale of Recyclable Material	15,000.00	737.69	2,218.89	14.79	12,781.11	5,563.26
05.380.000	Miscellaneous Revenue	1,500.00	40.00	440.00	29.33	1,060.00	60.00
05.390.300	Insurance -RSF Credits & Divi	9,114.00				9,114.00	
<b>Total Revenues</b>		<b>1,093,153.00</b>	<b>320,401.99</b>	<b>551,319.99</b>	<b>50.43</b>	<b>541,833.01</b>	<b>527,244.96</b>
05.426.112	Recycling Wages	112,636.00	7,314.64	43,323.45	38.46	69,312.55	42,870.92
05.426.192	FICA Recycling	8,617.00	550.14	3,757.80	43.61	4,859.20	1,986.83
05.426.244	Materials and Supplies	500.00				500.00	
05.426.367	Disposal Fees - Recycling	55,195.00	5,191.00	18,764.00	34.00	36,431.00	18,133.75
05.426.450	Contracted Services	4,000.00				4,000.00	2,000.00
05.427.110	Public Works Director Salary	32,711.00	2,516.24	12,562.90	38.41	20,148.10	
05.427.112	Refuse Wages	130,467.00	9,911.29	58,343.45	44.72	72,123.55	50,521.83
05.427.192	FICA - Refuse	12,483.00	918.79	4,497.20	36.03	7,985.80	2,344.31
05.427.196	Health Insurance Premiums	117,354.00	8,181.60	47,558.54	40.53	69,795.46	
05.427.198	Life, AD&D, & LTD Premiums	2,619.00	233.15	894.74	34.16	1,724.26	
05.427.199	Dental & Vision Premiums	8,440.00	583.08	3,349.20	39.68	5,090.80	
05.427.215	Postage	3,000.00	6.90	838.25	27.94	2,161.75	974.74
05.427.227	Bag Purchases	24,000.00		18,965.20	79.02	5,034.80	2,340.00
05.427.231	Fuel	14,000.00	1,688.55	6,591.53	47.08	7,408.47	8,510.40
05.427.244	Materials and Supplies	500.00		60.00	12.00	440.00	
05.427.250	Repair and Maintenance Servi	27,500.00	11,166.95	46,953.79	170.74	19,453.79	14,591.56
05.427.251	Tires	1,500.00				1,500.00	
05.427.301	Contracted Services-Invoicing	1,500.00		1,259.36	83.96	240.64	1,166.07
05.427.342	Printing and Publications	2,500.00	86.00	3,875.26	155.01	1,375.26	2,254.74
05.427.367	Disposal Fees - Refuse	247,200.00	20,541.54	86,280.47	34.90	160,919.53	85,995.85
05.427.390	Bank, Cr Card & On-Line Bill P	7,000.00	395.52	5,502.82	78.61	1,497.18	5,600.75
05.428.112	Leaf Collection Wages	33,702.00		1,027.36	3.05	32,674.64	1,994.72
05.428.117	Yard Waste Collection Wages-	10,300.00	860.16	7,311.36	70.98	2,988.64	7,305.20
05.428.192	FICA - Leaf	3,366.00	65.52	629.17	18.69	2,736.83	568.04
05.428.244	Materials and Supplies	500.00				500.00	
05.428.250	Repair and Maintenance Suppl	3,000.00	1,116.60	1,136.75	37.89	1,863.25	330.65
05.428.251	Tires	500.00				500.00	
05.428.368	Disposal Fees - Yard Waste	20,000.00	4,574.02	9,039.99	45.20	10,960.01	7,976.78
05.492.300	Transfer to Capital Fund	200,000.00		50,000.00	25.00	150,000.00	206,250.00
<b>Total Expenditures</b>		<b>1,085,090.00</b>	<b>75,901.69</b>	<b>432,522.59</b>	<b>39.86</b>	<b>652,567.41</b>	<b>463,717.14</b>
<b>Excess of Revenues over Expenditures for Report</b>		<b>8,063.00</b>	<b>244,500.30</b>	<b>118,797.40</b>		<b>1,194,400.42</b>	<b>63,527.82</b>

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# Statement of Revenues & Expenditures

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## BOROUGH OF PERKASIE For Period Ending 05/31/2025

Selecting on FUND equals 07 (Electric Fund) to FUND equals 07 (Electric Fund)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
07.341.000	Interest Earnings	35,000.00	4,141.64	15,301.79	43.72	19,698.21	13,257.83
07.355.050	Gen Muni Pension System-St	44,250.00				44,250.00	
07.360.750	Installation of Electric Services			5,250.00		5,250.00-	5,250.00
07.372.400	Sales of Electricity	10,964,095.00	732,853.01	4,491,161.25	40.96	6,472,933.75	3,760,657.61
07.372.510	Late Fees	64,000.00	5,792.79	35,173.63	54.96	28,826.37	28,678.37
07.372.520	Miscellaneous Service Revenue	15,000.00	1,235.00	6,969.68	46.46	8,030.32	5,789.88
07.372.600	Verizon - Pole Replacements	25,000.00				25,000.00	0.01-
07.372.610	Comcast - Pole Attachments	31,500.00				31,500.00	32,760.00
07.372.620	Synesys-Pole Attachments & A	8,000.00				8,000.00	7,560.00
07.389.000	Misc Rev - Sales Tax, Scrap, C	20,000.00	34.23	531.19	2.66	19,468.81	4,659.80
07.390.300	Insurance-(RSF) Credits & Div	18,547.00	1,142.30	3,426.90	18.48	15,120.10	4,208.53
07.391.200	Accident & Insurance Reimburse		12,748.47	20,557.52		20,557.52-	26,775.32
07.399.000	Fund Balance - Use in Current	153,000.00				153,000.00	
<b>Total Revenues</b>		<b>11,378,392.00</b>	<b>757,947.44</b>	<b>4,578,371.96</b>	<b>40.24</b>	<b>6,800,020.04</b>	<b>3,889,597.33</b>
07.434.220	Materials & Supplies					0.00	17,570.62
07.442.110	Electric Director Salary	133,515.00	10,147.33	53,273.47	39.90	80,241.53	53,232.81
07.442.112	Electric Department Wages	566,176.00	42,154.24	222,272.42	39.26	343,903.58	220,143.23
07.442.114	Electric Clerical Salary	57,013.00	4,385.61	23,024.42	40.38	33,988.58	22,992.77
07.442.179	Longevity - Hourly	6,000.00	1,200.00	2,400.00	40.00	3,600.00	2,400.00
07.442.180	Electric Overtime	27,000.00	554.94	2,989.52	11.07	24,010.48	6,742.37
07.442.183	Electric Overtime-Line Mainten.	10,000.00		1,376.42	13.76	8,623.58	1,367.15
07.442.185	Electric Overtime-On-Call	27,000.00	2,273.22	11,975.79	44.35	15,024.21	11,869.82
07.442.190	Medical/Prescription Co-pays	2,250.00	187.50	937.50	41.67	1,312.50	1,041.65
07.442.192	FICA	63,243.00	4,650.35	25,371.07	40.12	37,871.93	24,673.32
07.442.193	Defined Contribution (401a) - N	6,501.00	466.37	2,494.12	38.37	4,006.88	2,477.29
07.442.194	Unemployment Compensation	1,500.00		1,500.00	100.00	0.00	
07.442.196	Health Insurance Premiums	178,602.00	26,372.28	84,142.85	47.11	94,459.15	64,658.64
07.442.197	Defined Benefit (PMRS) - MM	71,165.00				71,165.00	
07.442.198	Life, AD&D & LTD Premiums	5,724.00	476.99	2,423.37	42.34	3,300.63	2,486.17
07.442.199	Dental and Vision Premiums	15,292.00	2,114.63	6,635.55	43.39	8,656.45	5,651.15
07.442.200	Office Supplies	1,500.00		527.49	35.17	972.51	626.36
07.442.215	Postage	22,000.00	3,842.51	12,510.71	56.87	9,489.29	9,844.19
07.442.220	Utility Poles	13,000.00	12,090.15	12,090.15	93.00	909.85	8,873.90
07.442.230	Transformers	100,000.00				100,000.00	2,303.75
07.442.231	Fuel	9,000.00	811.17	2,350.66	26.12	6,649.34	3,567.22
07.442.238	Clothing & Uniforms	15,000.00	830.48	5,592.28	37.28	9,407.72	5,701.15
07.442.239	Wire	25,000.00				25,000.00	
07.442.240	Marketing Supplies	1,000.00		404.21	40.42	595.79	
07.442.245	Operating Supplies	3,000.00	97.20	480.65	16.02	2,519.35	5.97
07.442.250	Repair and Maintenance Suppl	10,000.00	2,659.70	11,693.64	116.94	1,693.64-	9.28
07.442.251	Tires	1,000.00				1,000.00	
07.442.252	Repair and Maint. Supplies - O	100.00				100.00	
07.442.253	Hardware & Parts - Line Equip	70,000.00	6,324.68	12,271.23	17.53	57,728.77	12,343.58
07.442.260	Small Tools & Minor Equipmen	10,000.00	2,940.40	6,189.94	61.90	3,810.06	1,445.91
07.442.300	Thermovision	1,000.00				1,000.00	

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# Statement of Revenues & Expenditures

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## BOROUGH OF PERKASIE For Period Ending 05/31/2025

Selecting on FUND equals 07 (Electric Fund) to FUND equals 07 (Electric Fund)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
07.442.301	Contracted Services-Invoicing	15,000.00		15,084.98	100.57	84.98-	13,412.01
07.442.310	Electric Building Janitorial Serv	4,000.00	250.56	1,064.88	26.62	2,935.12	805.60
07.442.313	Engineering	20,000.00				20,000.00	
07.442.314	Legal	500.00				500.00	
07.442.317	Safety Testing	6,000.00	185.35	4,815.75	80.26	1,184.25	4,853.79
07.442.321	Telephone	3,000.00	472.94	1,218.65	40.62	1,781.35	1,475.75
07.442.324	Wireless Telephones	3,100.00	200.27	335.66	10.83	2,764.34	1,080.30
07.442.341	Advertising	500.00				500.00	
07.442.342	Printing	7,000.00	300.00	1,520.37	21.72	5,479.63	4,452.04
07.442.352	Insurance - Property & Liability	39,231.00	9,199.09	18,398.18	46.90	20,832.82	14,648.84
07.442.354	Worker's Compensation Insu	33,944.00	7,767.62	15,535.25	45.77	18,408.75	7,060.44
07.442.361	Power Purchases	5,357,189.00	314,304.71	1,676,053.87	31.29	3,681,135.13	1,519,114.28
07.442.362	PA Peaking Project	81,680.00	737.64	7,975.19	9.76	73,704.81	33,916.89
07.442.364	Sewer	500.00		128.70	25.74	371.30	126.75
07.442.366	Water	600.00		145.65	24.28	454.35	144.90
07.442.370	Repair and Maintenance Servi	12,000.00	304.17	3,612.10	30.10	8,387.90	5,726.95
07.442.374	Meter Equipment	13,000.00		2,470.84	19.01	10,529.16	5,980.00
07.442.390	Bank, Cr Card & On-Line Bill P	32,000.00	5,653.59	28,139.14	87.93	3,860.86	28,949.89
07.442.391	Interest Expense	800.00	320.71	1,162.77	145.35	362.77-	1,603.72
07.442.392	Bad Debt Expense	200.00	0.01-	2.37-	-1.19	202.37	16.50-
07.442.400	Maintenance & Testing Substa	6,000.00	425.51	425.51	7.09	5,574.49	1,186.36
07.442.420	Dues, Subscriptions & Member	22,500.00	84.42	21,989.42	97.73	510.58	21,520.00
07.442.430	Gross Receipts Tax	1,800.00		1,603.00	89.06	197.00	1,657.00
07.442.450	Contracted Services	50,000.00	5,265.15	22,155.49	44.31	27,844.51	17,979.80
07.442.452	Contracted Serv.-Line Mainten	25,000.00	800.00	7,755.00	31.02	17,245.00	10,400.00
07.442.454	Administrative Charge	130,000.00		32,500.00	25.00	97,500.00	32,500.00
07.442.460	Training & Seminars	12,000.00	891.92	1,713.46	14.28	10,286.54	4,370.96
07.442.720	Capital-Improvements-Other	290,000.00	132,807.23	292,667.23	100.92	2,667.23-	
07.442.740	Capital-Mach, Equip & Vehicle	107,000.00				107,000.00	
07.492.010	Transfer to General Fund	2,711,412.00	225,951.00	1,129,755.00	41.67	1,581,657.00	877,085.00
07.492.040	Transfer to Menlo Fund	72,246.00				72,246.00	
07.492.300	Transfer to Capital Reserve Fu	474,560.00		118,640.00	25.00	355,920.00	408,750.00
<b>Total Expenditures</b>		<b>10,985,343.00</b>	<b>830,501.62</b>	<b>3,911,791.18</b>	<b>35.61</b>	<b>7,073,551.82</b>	<b>3,500,813.07</b>
<b>Excess of Revenues over Expenditures for Report</b>		<b>393,049.00</b>	<b>72,554.18-</b>	<b>666,580.78</b>		<b>13,873,571.86</b>	<b>388,784.26</b>

Date: 06/10/2025

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## Statement of Revenues & Expenditures

User: HEATHE

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### BOROUGH OF PERKASIE For Period Ending 05/31/2025

Selecting on FUND equals 14 (Fire Tax Protection Fund) to FUND equals 14 (Fire Tax Protection Fund)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
14.301.100	Real Estate Taxes - Current Y	142,666.00	107,767.79	125,342.33	87.86	17,323.67	130,583.46
14.301.200	Real Estate Taxes - Prior Year	300.00	141.93	634.56	211.52	334.56-	331.56
14.301.300	Real Estate Taxes- Delinquent			111.94		111.94-	555.39
14.301.600	Real Estate Taxes - Interim			31.95		31.95-	116.39
14.341.000	Interest Earnings		67.15	95.66		95.66-	111.11
<b>Total Revenues</b>		<b>142,966.00</b>	<b>107,976.87</b>	<b>126,216.44</b>	<b>88.28</b>	<b>16,749.56</b>	<b>131,697.91</b>
14.411.000	Distribution of Tax Receipts to I	142,966.00				142,966.00	
<b>Total Expenditures</b>		<b>142,966.00</b>			<b>0.00</b>	<b>142,966.00</b>	
<b>Excess of Revenues over Expenditures for Report</b>			<b>107,976.87</b>	<b>126,216.44</b>		<b>159,715.56</b>	<b>131,697.91</b>



Date: 06/10/2025

Time: 2:30:34PM

# Statement of Revenues & Expenditures

User: HEATHE

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## BOROUGH OF PERKASIE

For Period Ending 05/31/2025

Selecting on FUND equals 15 (Road Improvements Fund) to FUND equals 15 (Road Improvements Fund)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
15.301.100	Real Estate Taxes - Current Y	285,332.00	215,531.98	250,680.40	87.86	34,651.60	261,162.65
15.301.200	Real Estate Taxes - Prior Year	1,000.00	283.84	1,269.24	126.92	269.24-	726.98
15.301.300	Real Estate Taxes- Delinquent	900.00		223.86	24.87	676.14	652.83
15.301.600	Real Estate Taxes - Interim	2,000.00		63.89	3.19	1,936.11	232.77
15.341.000	Interest Earnings	500.00	245.11	740.56	148.11	240.56-	167.99
<b>Total Revenues</b>		<b>289,732.00</b>	<b>216,060.93</b>	<b>252,977.95</b>	<b>87.31</b>	<b>36,754.05</b>	<b>262,943.22</b>
15.408.310	Associate Engineering	80,000.00	8,968.72	16,286.52	20.36	63,713.48	
15.440.704	Curb, Sidewalk & Handicap Ra	12,000.00				12,000.00	
15.440.705	Road Projects	197,732.00	16,607.26	32,350.48	16.36	165,381.52	
<b>Total Expenditures</b>		<b>289,732.00</b>	<b>25,575.98</b>	<b>48,637.00</b>	<b>16.79</b>	<b>241,095.00</b>	
<b>Excess of Revenues over Expenditures for Report</b>			<b>190,484.95</b>	<b>204,340.95</b>		<b>277,849.05</b>	<b>262,943.22</b>

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Time: 2:30:50PM

# Statement of Revenues & Expenditures

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## BOROUGH OF PERKASIE For Period Ending 05/31/2025

Selecting on FUND equals 30 (Capital Fund) to FUND equals 30 (Capital Fund)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
30.341.000	Interest Earnings	19,000.00	1,141.01	8,660.18	45.58	10,339.82	9,145.15
30.341.040	Sidewalk Interest			180.20		180.20-	
30.351.120	FEMA Reimb - Disaster Relief	343,601.00				343,601.00	
30.354.020	Keystone Historic Preservation	100,000.00				100,000.00	
30.354.022	Cybersecurity Technology Awa					0.00	50,000.00
30.354.036	Kulp Park Rehab - LSA Grant	652,886.00				652,886.00	
30.354.037	Kulp Rehab - DCNR Grant	200,000.00				200,000.00	
30.354.040	Police - LSA Grant	107,000.00				107,000.00	
30.357.020	Visit Bucks Cty. Tourism Grant		243.90-	243.90-		243.90	
30.359.000	Historical Society Donations	120,000.00				120,000.00	
30.367.100	Park & Rec Fee-In-Lieu-Of	52,500.00		10,500.00	20.00	42,000.00	12,000.00
30.392.050	Transfer from Refuse Fund	200,000.00		50,000.00	25.00	150,000.00	206,250.00
30.392.070	Transfer from Electric Fund	474,560.00		118,640.00	25.00	355,920.00	408,750.00
30.392.350	Transfer from Highway Aid Fun	250,260.00				250,260.00	
30.399.000	Fund Balance - Use in Current	318,742.00				318,742.00	
<b>Total Revenues</b>		<b>2,838,549.00</b>	<b>897.11</b>	<b>187,736.48</b>	<b>6.61</b>	<b>2,650,812.52</b>	<b>686,145.15</b>
30.402.390	Bank Fees			50.00		50.00-	
30.405.700	Computer Upgrade	10,000.00		5,479.00	54.79	4,521.00	1,115.00
30.405.735	Cybersecurity - RMUC Phase I			9,450.48		9,450.48-	
30.408.310	Engineering - Road Projects		136.50	3,635.89		3,635.89-	31,603.73
30.410.701	Police Vehicles					0.00	
30.410.702	Police Equipment	108,315.00		7,000.00	6.46	101,315.00	
30.410.703	Police Computer Equipment	4,826.00				4,826.00	47,807.00
30.410.704	Police Capital Improvements					0.00	7,167.91
30.439.000	Road Construction Projects - L	250,260.00		2,512.97	1.00	247,747.03	
30.440.700	Public Works Capital Improvern	26,985.00	3,285.00	19,770.00	73.26	7,215.00	
30.440.701	Public Works Vehicles	275,800.00		6,944.40	2.52	268,855.60	
30.440.702	Public Works Equipment			2,199.00		2,199.00-	7,063.24
30.440.705	Road Projects					0.00	81,026.18
30.440.710	Railing & Culverts	88,000.00	967.00	4,629.50	5.26	83,370.50	
30.440.714	902 Recycling Grant					0.00	217,253.11
30.451.700	Park & Rec-Fee-In-Lieu-Of-Pl	45,000.00				45,000.00	2,288.25
30.451.701	Park Capital Improvements	897,994.00	6,419.75	6,419.75	0.71	891,574.25	3,119.91
30.451.702	Multi-Modal Trans-Trail to 9th S		882.50	13,291.63		13,291.63-	9,117.30
30.451.703	Lenape Park Improvments	37,234.00				37,234.00	
30.451.704	LSA - PED Bridge					0.00	71,755.08
30.451.705	Covered Bridge Refurb	563,601.00	46,439.45	71,342.28	12.66	492,258.72	445.70
30.451.707	Community Gardens Land Ac		152,749.95	152,789.95		152,789.95-	
30.451.708	Community Planning Grant		5,679.29	5,679.29		5,679.29-	
30.452.700	Menlo Aquatic Center Capital I	20,750.00	20,750.00	20,750.00	100.00	0.00	
30.458.700	Senior Center Building Fund C	5,000.00				5,000.00	
30.471.000	Debt Service-Principal-Boroug	403,000.00				403,000.00	
30.472.000	Debt Service Interest - Boroug	14,020.00	1,379.60	6,898.00	49.20	7,122.00	8,931.80
30.499.000	Fund Bal - Reserve for Future -	87,763.00				87,763.00	

Date: 06/10/2025  
Time: 2:30:50PM

## Statement of Revenues & Expenditures

User: HEATHE  
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BOROUGH OF PERKASIE  
For Period Ending 05/31/2025

Selecting on FUND equals 30 (Capital Fund) to FUND equals 30 (Capital Fund)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
Total Expenditures		2,838,548.00	238,689.04	338,842.14	11.94	2,499,705.86	488,694.21
Excess of Revenues over Expenditures for Report		1.00	237,791.93-	151,105.66-		5,150,518.38	197,450.94

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## Statement of Revenues & Expenditures

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### BOROUGH OF PERKASIE For Period Ending 05/31/2025

Selecting on FUND equals 35 (Highway Aid Fund) to FUND equals 35 (Highway Aid Fund)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
35.341.000	Interest Earnings	3,500.00		1,818.04	51.94	1,681.96	2,203.29
35.355.020	State Liquid Fuels Tax	246,000.00		246,585.84	100.24	585.84-	246,229.48
35.355.030	State Road Turnback Payment	760.00		760.00	100.00	0.00	760.00
<b>Total Revenues</b>		<b>250,260.00</b>		<b>249,163.88</b>	<b>99.56</b>	<b>1,096.12</b>	<b>249,192.77</b>
35.439.000	Road Construction Projects	250,260.00				250,260.00	
<b>Total Expenditures</b>		<b>250,260.00</b>			<b>0.00</b>	<b>250,260.00</b>	
<b>Excess of Revenues over Expenditures for Report</b>				<b>249,163.88</b>		<b>251,356.12</b>	<b>249,192.77</b>

Date: 06/10/2025

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# Statement of Revenues & Expenditures

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## BOROUGH OF PERKASIE For Period Ending 05/31/2025

Selecting on FUND equals 36 (Fund - 36) to FUND equals 36 (Fund - 36)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
36.341.000	Interest Earnings		31.81	150.95		150.95-	1,076.92
36.351.022	ARPA Proceeds	55,608.00				55,608.00	
<b>Total Revenues</b>		<b>55,608.00</b>	<b>31.81</b>	<b>150.95</b>	<b>0.27</b>	<b>55,457.05</b>	<b>1,076.92</b>
36.427.702	Public Works Equipment					0.00	59,224.29
36.442.705	Permitting Software	11,900.00				11,900.00	
36.451.701	Parks Capital Improvements	13,248.00				13,248.00	65,189.07
36.451.702	Grant Match - Keystone Comm	30,460.00				30,460.00	
<b>Total Expenditures</b>		<b>55,608.00</b>			<b>0.00</b>	<b>55,608.00</b>	<b>124,413.36</b>
<b>Excess of Revenues over Expenditures for Report</b>			<b>31.81</b>	<b>150.95</b>		<b>111,065.05</b>	<b>123,336.44-</b>



**PERKASIE BOROUGH  
BOROUGH ENGINEER STATUS REPORT  
FOR OPEN DEVELOPMENT AND MUNICIPAL PROJECTS  
AS OF JUNE 1, 2025**

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**SUBDIVISION AND LAND DEVELOPMENT PROJECTS (ACTIVE)**

1. **Constitution Square**  
108 East Walnut Street
  - Continued the Site Observation.
  - Miscellaneous correspondence with G&A Staff.
2. **Pennridge Airport Business Park**  
1100 North Ridge Road
  - Conducted End of 18-Month Maintenance Period Inspection on May 15, 2025.
  - Prepared the 18-Month Maintenance Period Punch List dated May 20, 2025.
  - Miscellaneous coordination with G&A Staff, Borough Staff and E. Rockhill Township Engineer.
  - The project is in the 18-month maintenance period set to expire in June of 2025.
3. **Spruce Street Townhouses**  
W. Spruce Street
  - Miscellaneous correspondence with Terre Hill.
4. **Spruce Street Redevelopment**  
601 Spruce Street
  - No action has taken place by G&A this month.
5. **Glen Enterprises Building Permit**  
1215 N. Ridge Road
  - No action has taken place by G&A this month.
6. **Rolftech, LLC Grading Permit**  
118 S. 2<sup>nd</sup> Street
  - No action has taken place by G&A this month.
7. **Perkasie Green Subdivision**  
Ridge Road (S.R.0563) and Park Avenue (S.R.4052)
  - Conducted End of 18-Month Maintenance Period Inspection on May 21, 2025.
  - Prepared the 18-Month Maintenance Period Punch List dated May 21, 2025.
  - Miscellaneous coordination and correspondence with G&A Staff and Borough Staff.
  - The project is in the 18-month maintenance period set to expire in June of 2025.
8. **8<sup>th</sup> Street Commons (Apartment Building)**  
N. 8<sup>th</sup> Street
  - No action has taken place by G&A this month.

9. **Perry Mill (a.k.a. 8<sup>th</sup> Street Commons Rowhomes)**

N. 8<sup>th</sup> Street

- Reviewed the As-Constructed Building Plan for Lot 17 and prepared the 1<sup>st</sup> As-Constructed Building Plan Review Letter dated April 28, 2025.

10. **306 N. Fifth Street Redevelopment (a.k.a. Chant Tract)**

306 N. 5<sup>th</sup> Street

- Reviewed the 2<sup>nd</sup> and 3<sup>rd</sup> Submittal Packages and prepared the 2<sup>nd</sup> and 3<sup>rd</sup> Submittal Review Letters dated May 2 and 9, 2025.
- Miscellaneous coordination and correspondence with G&A Staff and Design Consultant.

11. **Green Ridge Estates East**

28 North Ridge Road

- Reviewed all required documentation, Certified Quantities, Updated Escrow Status Report, and Prepared Recommendation Letter and Certificate of Completion for the Request for Financial Security Escrow Release #5 dated May 9, 2025.
- Reviewed the As-Built Plan for Lots 4 and 5 and prepared the 1<sup>st</sup> As-Built Plan Review Letters dated May 21, 2025.
- Prepared the 1<sup>st</sup> As-Built Plan Review Letter for Lot 6 dated May 21, 2025.
- Continued the Site Observation.
- Miscellaneous coordination and correspondence with G&A Staff, Borough Staff, Developer and Home Builder.

12. **124 S. 3<sup>rd</sup> Street Building Permit**

124 S. 3<sup>rd</sup> Street

- No action has taken place by G&A this month.

13. **Restaurant and Beer Garden**

606 W. Chestnut Street

- No action has taken place by G&A this month.

14. **The Kratz Tract**

N. 5<sup>th</sup> Street & W. Blooming Glen Drive

- No action has taken place by G&A this month.

15. **WP Perkasie LLC Conditional Use**

N. 5<sup>th</sup> Street & W. Blooming Glen Drive

- Reviewed and revised the Zoning Officer Summary and Ad prepared by the Zoning Officer.
- Miscellaneous correspondence with G&A Staff and Borough Staff.

16. **Green Ridge Estates West**

414 South Ridge Road

- Reviewed the revised Land Development Agreement and Resolution prepared by the Solicitor.
- Miscellaneous correspondence with Developer.

17. **Griffo Tract Lot 1**

510 Haven Court

- No action has taken place by G&A this month.

18. **65 S. Main Street**

65 S. Main Street

- No action has taken place by G&A this month.

19. **200 S. Main Street**

200 S. Main Street

- No action has taken place by G&A this month.



- 
20. **1229 N. Ridge Road**  
1229 N. Ridge Road
    - No action has taken place by G&A this month.
  21. **Perkasie Regional Authority – Reservoir Replacement**  
N. Ridge Road & Ridge Avenue
    - No action has taken place by G&A this month.
  22. **545 Constitution Avenue**  
545 Constitution Avenue
    - No action has taken place by G&A this month.
  23. **601 W. Park Avenue**  
601 W. Park Avenue
    - No action has taken place by G&A this month.
  24. **911 N. 7<sup>th</sup> Street**  
911 N. 7<sup>th</sup> Street
    - No action has taken place by G&A this month.
  25. **St. Stephen's United Church of Christ**  
110 & 114 N. 6<sup>th</sup> Street
    - No action has taken place by G&A this month.
  26. **140 S. Main Street**  
140 S. Main Street
    - No action has taken place by G&A this month.
  27. **Nyce Minor Subdivision**  
1017 N. Ridge Road
    - Continued the Site Observation.
    - Miscellaneous coordination with G&A Staff.
  28. **532 W. Callowhill Street**  
532 W. Callowhill Street
    - Reviewed the Cleanout Cover Submittal and prepared approval correspondence to Applicant dated May 7, 2025.
    - Miscellaneous coordination with G&A Staff.
  29. **200 Wyckford Drive**  
200 Wyckford Drive
    - No action has taken place by G&A this month.
  30. **Perkasie Square Shopping Center**  
505 Constitution Avenue
    - Miscellaneous correspondence with G&A Staff, Borough Staff, Developer and Transportation Consultant.
  31. **1101 W. Park Avenue**  
1101 W. Park Avenue
    - Prepared the 1<sup>st</sup> Final Site Inspection Review Letter dated May 6, 2025.
    - Continued the Site Observation.
    - Miscellaneous coordination and correspondence with G&A Staff and Contractor.
  32. **650 Shadywood Drive**  
650 Shadywood Drive
    - No action has taken place by G&A this month.

33. **135 S. Main Street**

135 S. Main Street

- No action has taken place by G&A this month.

34. **9 Fairview Avenue**

9 Fairview Avenue

- Reviewed the Grading Permit Plan Resubmission Package and prepared the 2<sup>nd</sup> Grading Permit Plan Review Letter dated May 16, 2025.
- Miscellaneous coordination and correspondence with G&A Staff and Design Consultant.

35. **Grandview Avenue**

Grandview Avenue

- Continued to review the Grading Permit Plan Submission Package and finalized the 1<sup>st</sup> Grading Permit Plan Review Letter dated April 30, 2025.
- Reviewed the Grading Permit Plan Resubmission Package and prepared the 2<sup>nd</sup> Grading Permit Plan Review Letter dated May 28, 2025.
- Miscellaneous coordination with G&A Staff.

**SUBDIVISION AND LAND DEVELOPMENT PROJECTS (INACTIVE)**

1. **The Perk Restaurant Addition**

501 E. Walnut Street

- No action has taken place by G&A this month.

2. **Jelski Minor Subdivision**

11 Fairview Avenue

- No action has taken place by G&A this month.

3. **Piper Group Land Development**

Ridge Road (S.R.0563)

- No action has taken place by G&A this month.

4. **Tecce Subdivision**

North Ridge Road

- No action has taken place by G&A this month.

**GENERAL BOROUGH PROJECTS**

1. **NPDES MS4, Phase II**

Borough Wide

- No action has taken place by G&A this month.

2. **2024 Road Program**

Borough Wide

- Reviewed all required documentation from Paving Contractor, including closeout documents, prepared Application for Payment Request #3-Final and Letter and Change Order #2-Final for the 2024 Road Program, assembled application package dated May 29, 2025 and emailed package to Borough.
- Miscellaneous correspondence with Paving Contractor.

3. **2025 Road Program**

Borough Wide

- Finalized the Bid Documents and Project Manual for the 2025 Road and Concrete Programs, including the Construction Plans.
- Developed PennBID Solicitation for 2025 Road and Concrete Programs and uploaded all Bid Documents.

- Correspondence with Contractors to acquire more bids.
- Responded to Contractor Questions on PennBID.
- Prepared for and attended Bid Openings at Borough Hall on May 27, 2025 for both Programs.
- Downloaded and reviewed bid results (forms and packages) for both Programs.
- Prepared bid tabulation forms for both Programs.
- Prepared Bid Award Recommendation Letter for both Programs.
- Miscellaneous coordination and correspondence with G&A Staff, Borough Staff and Elected Officials.

4. **2025 Ultra-Thin Bonded Wearing Course Program**

Borough Wide

- Construction Observation of ultra-thin bonded wearing course.
- Miscellaneous coordination and correspondence with G&A Staff.

5. **Public Works Facility**

311 South 9<sup>th</sup> Street

- No action has taken place by G&A this month.

6. **Lenape Park Amphitheater Improvements**

Lenape Park

- No action has taken place by G&A this month.

7. **Zoning Services**

- Coordinated and conducted a Final Inspection of 429 Juliana Way on May 29, 2025.

8. **DCNR Multifunctional Riparian Buffer Grant**

Borough Wide

- No action has taken place by G&A this month.

9. **BTM Peaking Project**

W. Market Street

- No action has taken place by G&A this month.

10. **Perkasie Covered Bridge**

Lenape Park

- Started to prepare the PADEP Permit Application for work in the floodplain.
- Conference call with Borough Manager and Elected Official on May 28, 2025 to discuss project.
- Miscellaneous correspondence with G&A Staff, Borough Staff and Elected Official.

11. **SEPTA Freight House Parcel**

W. Market Street and N. 8<sup>th</sup> Street

- No action has taken place by G&A this month.

12. **W. Park Avenue Improvements**

W. Park Avenue

- Attended Virtual TASA Meeting with Borough Staff and TASA Representative on May 6, 2025 to discuss TASA Grant Application.
- Miscellaneous correspondence with USFWS for Bog Turtle clearance for Environmental Review Form.

13. **W. Market Street Traffic Study**

W. Market Street

- No action has taken place by G&A this month.

**14. Hazard Mitigation Grant Program**

Borough Wide

- No action has taken place by G&A this month.

**15. Stream Evaluation for East Branch Perkiomen Creek**

East Branch Perkiomen Creek

- No action has taken place by G&A this month.

**16. S. 7<sup>th</sup> Street Endwall Project**

S. 7<sup>th</sup> Street Culvert

- No action has taken place by G&A this month.

**17. The Mill Property**

200 S. Main Street

- No action has taken place by G&A this month.

**18. Lenape Park Pedestrian Bridge**

Lenape Park

- No action has taken place by G&A this month.

**19. N. 5<sup>th</sup> Street Storm Sewer System**

N. 5<sup>th</sup> Street

- No action has taken place by G&A this month.

**20. Private Alley Storm Sewer System**

Alley between Race & Arch Streets

- No action has taken place by G&A this month.

**21. Parking Lot Condition Survey**

Borough Wide

- No action has taken place by G&A this month.

**22. W. Blooming Glen Drive Traffic Study**

W. Blooming Glen Drive

- No action has taken place by G&A this month.

**23. Lenape Park Skate Park Improvements**

Lenape Park

- No action has taken place by G&A this month.

**24. Kulp Park Baseball Field Improvements**

Kulp Park

- Visited Kulp Park on April 29 and May 2, 15 and 23, 2025 to update existing features, acquire ADA measurements, and review light pole locations.
- Continued to prepare Construction Plans, including the design of the ADA accessible route into Kulp Park, layout of baseball infield with grading, and lighting layout.
- Updated Engineer's Opinion of Probable Cost as requested by the Grant Coordinator.
- Geotechnical Department prepared for test boring operation for light poles.
- Visited Kulp Park on May 9, 2025 to assess drilling conditions.
- Geotechnical Department started to prepare Geotechnical Report for light poles.
- Miscellaneous coordination and correspondence with G&A Staff and Borough Staff.

**25. Perkasie Community Garden**

N. 5<sup>th</sup> Street

- Survey Department conducted a survey of the site on April 28, 2025.
- Environmental Department continued to conduct a Phase I Environmental Site Assessment and finalized the Phase I Environmental Site Assessment Report dated May 7, 2025.
- Prepared Existing Features Plan dated May 7, 2025.
- Survey Department set the corners of the lot on May 8, 2025.
- Miscellaneous coordination and correspondence with G&A Staff, Borough Staff and Solicitor.

**26. Misc. Consulting Services**

- Searched county records for Valley View Subdivision Plans.
- Reviewed grant options for intersection of N. 5<sup>th</sup> Street and Shadywood Drive.
- Attended Traffic Committee Meeting at Borough Hall on May 5, 2025 to discuss parking concerns on Main Street.
- Revised S. 9<sup>th</sup> Street Striping Plan in accordance with Public Works Director's comments.
- Prepared May's Engineer's Report.
- Exported GIS Storm Sewer Data to HRG Team for use in Perkiomen Mapping and Flood Mitigation Plan.
- Prepared for and Attended Council Meeting on May 19, 2025 to present Engineer' Report.
- Responded to street tree questions from Assistant Borough Manager.
- Prepared S. Main Street Pavement Marking Plan.
- Visited 513 W. Market Street with Zoning Officer on May 27, 2025 to analyze stormwater issue.
- Correspondence between Police Chief and Structural Department to discuss load rating of vehicular bridge at Covered Bridge in Lenape Park.
- Miscellaneous coordination and correspondence with G&A Staff, Borough Staff and Elected Officials.

DEBRA A. SHULSKI

[debbie@rrhc.com](mailto:debbie@rrhc.com)

Extension: 130



RILEY RIPER HOLLIN & COLAGRECO  
ATTORNEYS AT LAW

April 24, 2025

via overnight delivery

Cassandra Grillo, Zoning Officer  
Borough of Perkasio  
620 West Chestnut Street  
P.O. Box 96  
Perkasie, PA 18944  
[cgrillo@perkasioborough.org](mailto:cgrillo@perkasioborough.org)

**Re: WP Perkasio, LLC – Starbucks Drive Through  
Zoning Hearing Application**

Dear Ms. Grillo:

Enclosed for filing please find on behalf of WP Perkasio, LLC, (“Applicant”) an Application to the Perkasio Borough Zoning Hearing Board with respect to Property located at N. 5<sup>th</sup> Street and Blooming Glen Drive and further identified as Tax Parcel No. 33-016-010 (“Property”). The overall Property is approximately 2.307 acres in size and is located in the C1 Business Professional Zoning District. The Applicant previously received land development approval for the Property including two proposed “retail/eating place” buildings. Building #1 is proposed to be occupied by Starbucks. The Starbucks is permitted by right in the C1 District as an E(3) eating place pursuant to Section 186-20.F(1) of the Zoning Ordinance. The Applicant also received conditional use approval pursuant to that certain Decision dated February 17, 2025 to permit an accessory drive through lane.

The scope of this Application relates to the location of the proposed menu board within the drive through lane. Applicant is seeking a *de minimis* and/or dimensional variance from §186-18.H(3) to allow the menu board to be located so that there are six (6) stacking spaces between the menu board and the pick up window whereas the Ordinance requires that six stacking spaces be located before reaching the menu board. Placement of the menu board before the six stacking spaces allows more waiting room before the takeout window and results in cars moving through quicker providing for more efficiency.

Enclosed as part of this submission are the following documents:

1. Twelve (12) copies of the Zoning Hearing Board Application Form;
2. Twelve (12) copies of the Plan prepared by SR3 Engineers., dated October 9, 2024, last revised April 23, 2025;

[rrhc.com](http://rrhc.com)

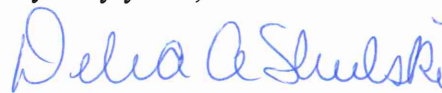
717 Constitution Drive, Suite 201 Exton, PA 19341 P. 610-458-4400 F. 610-458-4441

3. One (1) copy of the list of property owners adjacent and across the street from the subject property;
4. One (1) copy of the Property Deed; and
5. Check made payable to Borough of Perkasio in the amount of \$1,250.00 representing the Application fee.

Please advise when this matter will be scheduled for a hearing before the Zoning Hearing Board and whether it is reviewed by any other boards or commissions in advance of the Zoning Hearing Board. It is my understanding that the Borough handles all applicable notice requirements, including individual notice, publication and personal property. If this is not the case, however, please advise at your earliest convenience.

Thank you for your attention to this matter. If you have any questions, please feel free to give me a call.

Very truly yours,



DEBRA A. SHULSKI

DAS/mrm

Enclosures

cc: Jeffrey Garton, Esquire (via email)  
Andrea L. Coaxum, Borough Manager (via email)  
Bill Rountree (via email)  
Brian Atkins, P.E. (via email)  
Cameron Wolfson, Esquire (via email)





# BOROUGH OF PERKASIE

620 W. Chestnut Street  
PO Box 96  
Perkasie, Pa. 18944-0096

Phone (215) 257-5065  
Fax (215) 257-6875

## APPEAL TO ZONING HEARING BOARD

It is the applicant's responsibility to complete all pertinent sections of this form. Please contact the Zoning Officer prior to submittal if you need any assistance.

1. Date: April 24, 2025
2. A. Property Address: 1120 N. Fifth Street  
B. Property Location (With reference to nearby intersections or prominent features):  
1120 N. Fifth Street at the northeasterly corner of Shadywood Drive and N. Fifth Street.  
C. Tax Parcel Number (TMP): 33-016-010-00  
D. Zoning District: C-1  
E. Present Use: The Southern portion of the lot is currently vacant but received land development approval for two proposed "retail/eating place" buildings which have not yet been constructed. The northern portion is improved with an AutoZone.
3. Classification of Appeal (Check one or more if applicable):  
☒ Request for Variance (Zoning Ordinance 186-101)  
☐ Request for Special Exception (Zoning Ordinance 186-102)  
☐ Interpretation of Law  
☐ Validity Challenge  
☐ Appeal from Determination of Zoning Officer or Borough Engineer
4. Applicant:
  - (a) Name: WP Perksasie LLC
  - (b) Mailing address: P.O. Box 1908, Media, PA 19063
  - (c) Telephone number: c/o Bill Rountree 610-324-4842 Fax No. 610-458-4441
  - (d) E-mail address: bill@wrightld.com
  - (e) State whether owner of legal title, owner of equitable title, or tenant with the permission of owner of legal title:  
Owner

COMPLETED BY THE BOROUGH: APPLICATION # _____	DATE FILED _____	FEE PAID \$ _____
DATE ADVERTISED _____	DATE POSTED _____	

5. Applicant's attorney, if any:

- (a) Name: Debra A. Shulski, Esquire
- (b) Mailing Address: Riley Riper Hollin & Colagreco, 717 Constitution Drive, Suite 201,  
Exton, PA 19341
- (c) Telephone number: 610-458-4400 Fax No. 610-458-4441
- (d) E-mail address: debbie@rrhc.com

6. Proposed use/improvements: Applicant is proposing a drive through in conjunction with an "eating place."  
The scope of this Application is limited to the location of the menu board with respect to the required six  
space stacking within the drive through lane.

7. For Request of Variance:

- A. Nature of Variance Sought: De Minimis and/or dimensional variance from §186-18.H(3) to allow the location of the menu board sign to be located in the drive through such that six stacking spaces would be provided between the menu board and the pick up window (where as the Ordinance requires that the six spaces be located prior to reaching the menu board.)
- B. The Variance is from Section 186-18.H(3) of the Zoning Ordinance.
- C. If more than one Variance is requested, list ALL pertinent ordinance sections and the nature of each Variance sought. This may be submitted on an additional piece of paper.
- D. The nature of the unique circumstances and unnecessary hardship justifying the variance:  
The scope of relief is *de minimis* in that the minimum overall number of stacking spaces is being provided (in fact, more stacking is being provided than the Ordinance requires.) The relief is simply to allow the six stacking spaces to be located between the menu board and the pick-up window to allow for additional waiting space after ordering. By allowing the six spaces after the menu board, this provides for more waiting area before the takeout window and results in better efficiency and less overall queuing. Having more spaces between the menu board and the pickup window is also consistent with the industry standard.

8. For Request For Special Exception: N/A

- A. Nature of Exception Sought: \_\_\_\_\_
- B. The exception is allowed under Section \_\_\_\_\_ of the Zoning Ordinance.
- C. If more than one Special Exception is requested, List ALL pertinent ordinance sections and the nature of each exception sought. This may be submitted on an additional piece of paper.

9. Interpretation of Law: N/A

- A. Section (s) to be Interpreted: \_\_\_\_\_
- B. Reasoning for Interpretation: \_\_\_\_\_

10. For Challenge to Zoning Ordinance and/or Map N/A

A. The Ordinance and/or Map Challenge is as Follows: \_\_\_\_\_

B. The Challenge is Ready for Decision because: \_\_\_\_\_

C. The Ordinance/Map Challenged is Invalid Because: \_\_\_\_\_

11. For Appeal From Action Of Zoning Officer/Engineer N/A

A. Action Being Appealed: \_\_\_\_\_

B. Date of Action Taken: \_\_\_\_\_

C. The Foregoing Action was Believed to be in Error Because: \_\_\_\_\_

12. List names and addresses of all property owners whose properties are within a 100 foot radius of the property which is the subject of this application. (Supplemental sheets of the same size may be attached)

See attached list.

I (We) hereby certify that the above information is true and correct to the best of my (our) knowledge, information or belief.

Signature of Applicant: Debra A Shulski

Signature of Property Owner: Debra A. Shulski, Esquire - Attorney for Applicant/Owner

Property owner must sign to indicate that applicant has permission to proceed with this application for the subject site.

Failure to submit the following items constitutes an incomplete application that will be rejected.

- Copy of the present deed.
- Twelve (12) copies of this application including all drawings and documentation.
- Filing fee as illustrated below.

\*See Additional Notes for Pertinent Information Regarding This Application.

**\*Notes:**

- (1) For 3(A), (B) or (C), one copy of one or more plans (if size 8 1/2" x 11") or ten copies (if larger than size 8 1/2" x 11") must be attached to the appeal. The plan or plans should be prepared by a professional engineer or surveyor, but the Board will accept any plans which are complete and accurate, provided that if not prepared by a professional engineer or surveyor, the person who prepared the plan must be prepared to state under oath at the formal hearing that the plan is complete and accurate. The plan or plans must contain all information relevant to the appeal, including but not limited to, the following: the property related to a street, the dimensions and area of the lot, the dimensions and location of existing buildings or improvements, the dimensions and locations of proposed uses, buildings or improvements.
- (2) Filing fee, which must accompany this Appeal, and which is not returnable once the Appeal is accepted.

**Variance/Special Exception/Interpretations of Law**

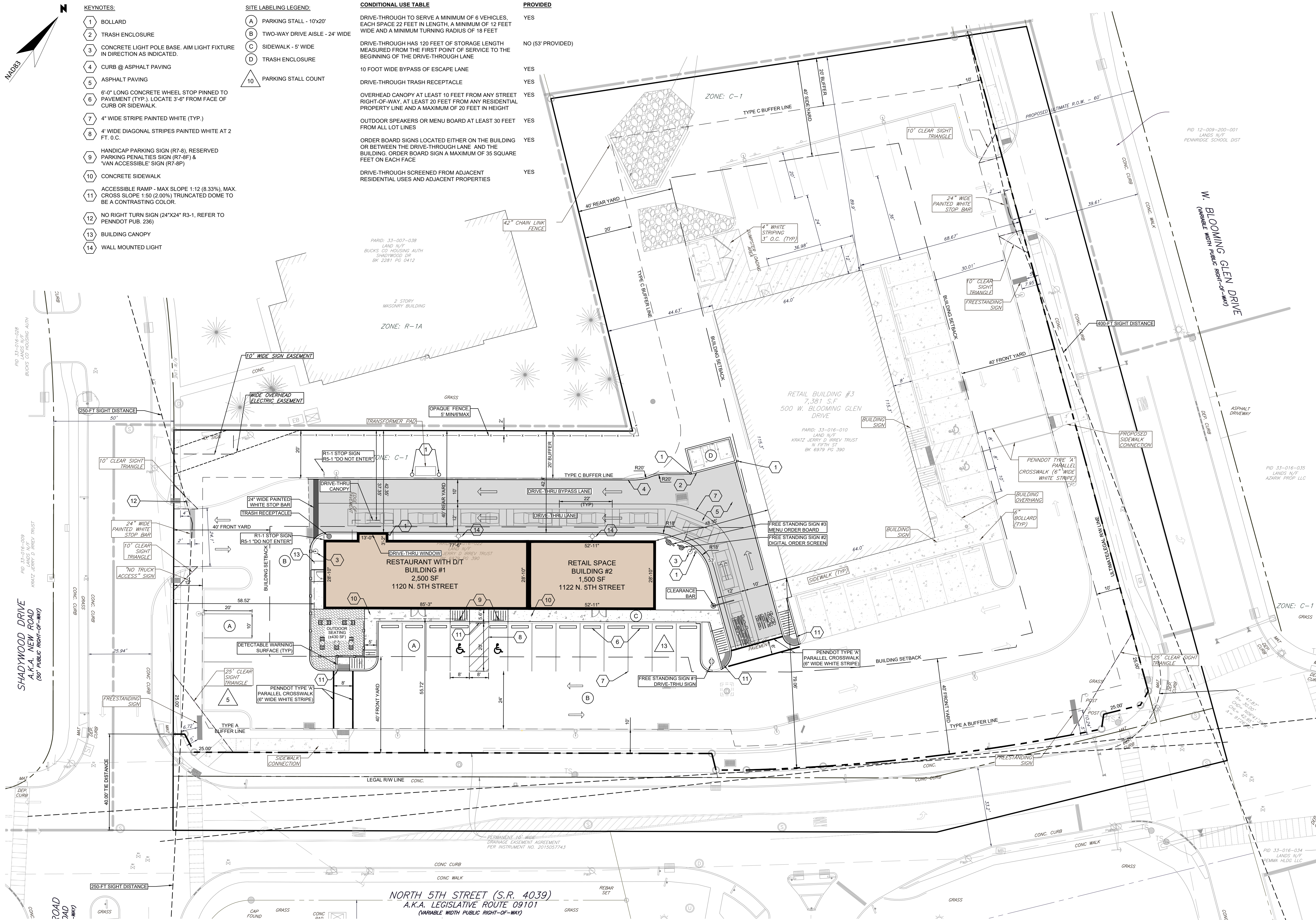
<b>Residential</b>	<b>\$600.00</b>	<b>Non-residential</b>	<b>\$1,000.00</b>
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**Note:** This application must be filed with the Borough Office by 12 Noon of the last working day of the month to be on the agenda for the following month.

- (3) Applicants are advised to read Article 1X of the Perkasié Borough Zoning Ordinance, available online at [www.perkasieborough.org](http://www.perkasieborough.org) or at the Borough office. A copy of this section may be requested.

Application revised 2/28/14





**SITE CAPACITY CALCULATIONS**

SURVEY SITE AREA	2.307 Ac.
EXISTING EASEMENT AREA	0.089 Ac.
EXISTING RESOURCE PROTECTION LAND	0.467 Ac.
NET SITE AREA	1.782 Ac.

RESOURCE	OPEN SPACE RATIO	LAND IN RESOURCE	RESOURCE PROTECTION LAND
FLOODPLAIN	1.00	0 Ac.	0 Ac.
FLOODPLAIN SOILS	1.00	0 Ac.	0 Ac.
WATERCOURSES	1.00	0 Ac.	0 Ac.
STEEP SLOPES:			
8-15%	0.60	0 Ac.	0 Ac.
15-25%	0.70	0 Ac.	0 Ac.
25% OR MORE	0.85	0 Ac.	0 Ac.
WOODLANDS	0.50	0 Ac.	0 Ac.
WETLANDS	1.00	0 Ac.	0 Ac.
WETLAND BUFFER	0.80	0 Ac.	0 Ac.
TOTAL	-	0 Ac.	0 Ac.

NOTE: THERE ARE AREAS WHICH CONTAIN THE SLOPE RANGES NOTED IN THE TABLE ABOVE, HOWEVER THESE ARE CONSIDERED TO BE MANMADE STEEP SLOPES GIVEN THE NATURE OF THE SITE AND SURROUNDING AREA. THESE AREAS ARE THEREFORE NOT CONSIDERED AS A PROTECTED RESOURCE IN THESE CALCULATIONS.

REQUIRED OPEN SPACE: NONE

STREET	SPEED LIMIT (MPH)	DIRECTION	SLOPE (%)	REQUIRED SIGHT DISTANCE (FT)	AVAILABLE SIGHT DISTANCE (FT)
W BLOOMING GLENN DRIVE (PRIMARY)	35	L	4	400	500*
		R	4		700
SHADYWOOD DRIVE (SECONDARY)	25	L	5	250	400**
		R	5		500
*260' to N. 5th Street					
**130' to N. 5th Street					

SIGN LABEL	SIGN TYPE	NUMBER OF SIGNS	LENGTH (FT)	WIDTH (FT)	MONUMENT SIGN HEIGHT (FT)	AREA* (SF)
1	FREESTANDING	1	3	0.7	6	18.0
2	FREESTANDING	1	3.1	0.8	6	12.9
3	FREESTANDING	1	5.2	1.1	5.1	18.5

\*FINAL SIGN DIMENSIONS TO BE SUBMITTED AT THE TIME OF SIGN APPLICATION

<b>ZONING</b> CLASSIFICATION: C-1 (BUSINESS PROFESSIONAL) USE: PLANNED COMMERCIAL DEVELOPMENT (PERMITTED)		
REQUIRED	REQUIRED	PROPOSED
MINIMUM LOT AREA	87,120 SF (2 Ac.)	100,492 SF (2.307 Ac.)
- 5TH ST. LEGAL R.O.W.	-	9,879 SF (0.227 Ac.)
- 5TH ST. ULTIMATE R.O.W.	-	3,339 SF (0.077 Ac.)
- WBG DRIVE ULTIMATE R.O.W.	-	7,110 SF (0.163 Ac.)
- SIGN EASEMENT	-	248 SF (0.006 Ac.)
- DRAINAGE EASEMENT	-	2,240 SF (0.052 Ac.)
NET LOT AREA	-	77,667 SF (1.782 Ac.)
MINIMUM LOT WIDTH (CORNER)	100 FT	126.50 FT
ALONG SHADYWOOD DR	100 FT	407.18 FT
ALONG N. 5TH ST	100 FT	278.68 FT
MINIMUM BUILDING SETBACK:		
FRONT YARD (N. 5TH ST - AUTOZONE)	40 FT	79.06 FT
FRONT YARD (N. 5TH ST - RETAIL)	40 FT	55.72 FT
FRONT YARD (SHADYWOOD DR)	40 FT	58.52 FT
FRONT YARD (W. BLOOMING GLEN DR)	40 FT	68.67 FT
SIDE YARD (SHADYWOOD DR)	40 FT	42.35 FT
SIDE YARD (W. BLOOMING GLEN DR)	40 FT	89.90 FT
REAR YARD (W. BLOOMING GLEN DR)	40 FT	44.63 FT
MAXIMUM LOT COVERAGE	25%	14.25%
MAXIMUM BUILDING HEIGHT	40 FT	<40 FT
<b>PARKING CALCULATIONS</b>		
AUTOZONE: 7,381 SF x (1 SPACE / 500 SF GFA) =	15 SPACES REQUIRED	
RESTAURANT W / DRIVE-THRU: 2,500 SF x (1 SPACE / 300 SF GFA) =	8 SPACES REQUIRED	
RETAIL: 1,500 SF x (1 SPACE / 300 SF GFA) =	5 SPACES REQUIRED	
REQUIRED PARKING:	29 SPACES	
PROVIDED PARKING:	46 SPACES	
<b>NOTES:</b>		
1. NO LOADING OPERATIONS OR TRASH COLLECTION WILL OCCUR BETWEEN THE HOURS OF 10:00 PM AND 7:00 AM.		
2. VEGETATION AND OTHER VISUAL OBSTRUCTIONS WITHIN THE CLEAR SIGHT TRIANGLES SHOULD BE MAINTAINED AND LIMITED TO A HEIGHT OF NOT MORE THAN TWO FEET ABOVE THE STREET GRADE.		
3. THREE (3) DAYS PRIOR TO THE COMMENCEMENT OF ANY OPERATION IN THE CONSTRUCTION OR INSTALLATION OF STREETS, CURBS, SIDEWALKS, DRAINAGE FACILITIES, STREET SIGNS, MONUMENTS AND CAPPED SEWERS, THE OWNER SHALL NOTIFY THE BOROUGH ENGINEER, WHO SHALL INSPECT THE WORK, MATERIALS, CONSTRUCTION AND INSTALLATION TO ASSURE THAT THE SAME ARE IN ACCORDANCE WITH BOROUGH REQUIREMENTS.		
4. ANY PUBLIC OR PRIVATE ROAD THAT IS DAMAGED DURING THE CONSTRUCTION PHASE OF THE PROJECT AS A DIRECT RESULT OF THE CONSTRUCTION WORK SHALL BE CORRECTED IN A MANNER APPROVED BY THE BOROUGH.		
5. BUILDINGS ARE LABELED AS RETAIL USES. PLEASE NOTE THAT THE SPECIFIC TENANTS ARE NOT KNOWN AT THIS TIME AND ARE SUBJECT TO CHANGE AS THE TENANTS ARE IDENTIFIED. BUILDINGS 1 AND 2 SHALL REMAIN SEPARATE USES AND MAY NOT BE COMBINED INTO A SINGLE USE PER THE REQUIREMENTS OF A PLANNED COMMERCIAL DEVELOPMENT.		
6. A BLANKET STORMWATER EASEMENT IS OFFERED TO THE BOROUGH FOR ALL EXISTING AND PROPOSED STORMWATER MANAGEMENT FACILITIES, INCLUDING THE EXISTING DRAINAGE CHANNEL TO BE PIPED.		
7. ALL CONSTRUCTION MATERIALS AND INSTALLATIONS TO BE IN ACCORDANCE WITH PENNDOT PUB 408 SPECIFICATIONS AND RC-CONSTRUCTION STANDARDS.		
8. EXISTING INLET AND 36" RCP CULVERT LOCATED IN NORTH 5TH STREET ARE TO BE MAINTAINED BY PERKASIE BOROUGH.		
9. AS-BUILT DOCUMENTATION OF THE PROJECT STORMWATER MANAGEMENT BMP'S ARE TO BE SUBMITTED TO THE BOROUGH TO DEMONSTRATE VOLUME AND OUTFLOW CHARACTERISTICS ARE BEING MET.		
10. ALL AUTOZONE TRUCK DELIVERIES TO BE FROM W. BLOOMING GLEN DRIVE, LARGEST TRUCK SIZE IS A WB-50. SHADYWOOD DRIVE NOT DESIGNED TO ACCOMMODATE TRACTOR TRAILER DELIVERIES.		
11. ALL PAVEMENT MARKINGS TO BE WATER-BASED PAINT IN ACCORDANCE WITH PENNDOT PUB 408 SPECIFICATIONS.		
12. DRAINAGE FACILITIES INSTALLED BY THIS PERMIT ARE THE RESPONSIBILITY OF THE LOCAL GOVERNMENT TO ENSURE PROPER FUNCTION. THE MAINTENANCE AND REPLACEMENT OF THE FACILITIES SHALL BE THE RESPONSIBILITY OF THE PRIVATE CO-PERMITTEE, INCLUDING FINANCIAL RESPONSIBILITY. DRAINAGE FACILITIES INCLUDE:		
12.A. DRAINAGE STRUCTURES BETWEEN SW1 AND SW3		
12.B. DRAINAGE STRUCTURES BETWEEN SW4 AND SW8		
13. DEVELOPER GRANTS THE BOROUGH, ITS SUCCESSORS AND ASSIGNS THE RIGHT (BUT NOT OBLIGATION) TO ACCESS THE PROPERTY TO INSPECT, CONSTRUCT, REPAIR, MAINTAIN, REPLACE AND/OR RELOCATE THE STORMWATER MANAGEMENT FACILITIES AND DRAINAGE SYSTEMS ON THE PROPERTY SUBJECT TO PROVIDING REASONABLE NOTICE TO DEVELOPER EXCEPT IN EXIGENT CIRCUMSTANCES. THE BLANKET EASEMENT SHALL CARRY WITH THE PROPERTY AND THE PROPERTY OWNER'S SUCCESSORS AND ASSIGNS.		
14. DEVELOPER GRANTS THE BOROUGH, ITS SUCCESSORS AND ASSIGNS THE RIGHT (BUT NOT OBLIGATION) TO ACCESS THE PROPERTY TO INSPECT, CONSTRUCT, REPAIR, MAINTAIN, REPLACE AND/OR RELOCATE THE ELECTRICAL TRANSFORMER AND METERS ON THE PROPERTY SUBJECT TO PROVIDING REASONABLE NOTICE TO DEVELOPER EXCEPT IN EXIGENT CIRCUMSTANCES. THE BLANKET EASEMENT SHALL CARRY WITH THE PROPERTY AND THE PROPERTY OWNER'S SUCCESSORS AND ASSIGNS.		
15. THE DEVELOPER SHALL RELIEVE ALL OF THE STORMWATER PIPE EXISTING AS OF THE COMMENCEMENT OF CONSTRUCTION AND FOLLOWING CONSTRUCTION, WHETHER AN EXISTING PIPE OR NEW PIPE INSTALLED BY THE DEVELOPER, SO AS TO MAKE SURE THE STORMWATER PIPES ARE IN AN ACCEPTABLE CONDITION.		
16. BUILDINGS 1 AND 2 TO RECEIVE DELIVERIES IN FRONT OF BUILDING AS SHOWN ON VEHICLE MANEUVERABILITY PLAN.		
17. PERKASIE BOROUGH RESERVES THE RIGHT TO REQUIRE THE PLACEMENT OF ANY TRAFFIC CONTROL SIGN DEEMED NECESSARY BY THE BOROUGH COUNCIL, BOROUGH MANAGER OR HIS/HER DESIGNEE DUE TO SITE CONDITIONS.		

## LEGEND

EXISTING PROPERTY LINES	---
SUBJECT PARCEL	---
EXISTING EDGE OF PAVEMENT	---
EXISTING LINK FENCE	x x x x x
EXISTING BUILDING	---
EXISTING CURB	---
EXISTING CONCRETE	---
PROPOSED BUILDING SETBACK	---
PROPOSED BUILDING	---
PROPOSED CURB	---
PROPOSED STRIPING	---
PROPOSED SIDEWALK	---

		<div>Seal:</div> <div></div>
4/23/25	REVISED ORDER POINT LOCATION	
2/20/25	REVISED PER BOROUGH COMMENTS	
1/2/25	REVISED PER BOROUGH COMMENTS	
REVISIONS	DESCRIPTION	
<div></div> <div><b>SR3ENGINEERS</b> 100 ESSEX AVENUE, SUITE 201 BELLMAWR NJ, 08031 PH: (856) 933-3323 N.J. CERT. OF AUTHORIZATION 246A28373000</div>		Project No: <b>024-019</b>
Project / Location: <b>STARBUCKS</b> N. FIFTH STREET & W. BLOOMING GLEN DRIVE BLOCK 6979, LOT 390		Date: <b>OCTOBER 9, 2024</b>
BOROUGH OF PERKASIE BUCKS COUNTY PENNSYLVANIA		Designed By: <b>RNR</b>
Drawing Name:		Reviewed By: <b>SR</b>
Sheet Number: <b>3</b>		Scale: <b>1" = 20'</b>



Parcels within 100 ft of UPIs 33-016-010:

UPI	Owner	Property Address	Mailing Address
33-007-038	Bucks County Housing Authority	Shadywood Drive	4259 Swamp Road Doylestown, PA 18901
33-016-009	Jerry D. Kratz Irrevocable Trust	N. Fifth St	c/o Gross & Quade Management 762 E. Main St., Flr 2 Lansdale, PA 19446
33-016-011-002	Arthur E. Shonko, Tr Mary Ann Shonko, Tr	510 W. Blooming Glen Drive	510 W. Blooming Glen Drive Perkasie, PA 18944
33-016-011-001	Kenneth A. Knight	512 W. Blooming Glen Drive	512 W. Blooming Glen Drive Perkasie, PA 18944
33-016-028	Bucks County Housing Authority	Shadywood Drive	4259 Swamp Road Doylestown, PA 18901
33-016-032	Saul Perkasie Drugstore Land, LP	1201 N. Fifth St	c/o CVS Health Corp c/o Altus Group US Inc. P.O. Box 1610 Cockeysville, MD 21030
33-016-034	Pemma Holdings, LLC	1301 N. Fifth St	1301 N. Fifth Street Perkasie, PA 18944
33-016-035	Azarik Prop LLC	1300 N. Fifth St	26 Loni Court Hatfield, PA 19440
12-009-200.001	Pennridge School District	Blooming Glen Rd	Fifth Street Perkasie, PA 18944
12-014-021-002	Glenwood Village Shopping Ctr Assoc LP	1129 N Fifth ST	600 MARKET ST PO BOX 176 PERKASIE PA 18944

**BUCKS COUNTY RECORDER OF DEEDS**

55 East Court Street  
Doylestown, Pennsylvania 18901  
(215) 348-6209

Instrument Number - 2021114668

Recorded On 12/17/2021 At 1:56:53 PM

\* Total Pages - 7

\* Instrument Type - DEED

Invoice Number - 1243638

User - KGB

\* Grantor - IRREVOCABLE AGREEMENT OF TRUST OF JERRY D KRATZ

\* Grantee - WP PERKASIE LLC

\* Customer - SIMPLIFILE LC E-RECORDING

**\* FEES**

STATE TRANSFER TAX	\$7,000.00
RECORDING FEES	\$99.75
PENNRIDGE SCHOOL	\$3,500.00
DISTRICT REALTY TAX	
PERKASIE BOROUGH	\$3,500.00
TOTAL PAID	\$14,099.75

Bucks County UPI Certification  
On December 17, 2021 By LMC

This is a certification page

**DO NOT DETACH**

This page is now part  
of this legal document.

**RETURN DOCUMENT TO:**

LAND SERVICES USA  
1835 MARKET ST., SUITE 420  
PHILADELPHIA, PA 19103

I hereby CERTIFY that this document is  
recorded in the Recorder of Deeds Office  
of Bucks County, Pennsylvania.



*Robin M. Robinson*

Robin M. Robinson  
Recorder of Deeds

\* - Information denoted by an asterisk may change during  
the verification process and may not be reflected on this page.

19B494





CERTIFIED PROPERTY IDENTIFICATION NUMBERS		
33-016-010-	-	PERKASIE BOR
33-016-022-	-	PERKASIE BOR
CERTIFIED 12/17/2021 BY LMC		

Prepared by and Return to:

Land Services USA, Inc.  
1835 Market Street, Suite 420  
Philadelphia, PA 19103

File No. PAST20-4142MM

UPI # 33-016-010; 33-016-022

**This Indenture**, made the 15th day of December, 2021,

Between

**David S. Kratz and Beverly K. McGuire, co-Trustees of IRREVOCABLE  
AGREEMENT OF TRUST OF JERRY D. KRATZ FOR THE BENEFIT OF  
DESCENDANTS, DATED DECEMBER 19, 2011**

(hereinafter called the Grantor), of the one part, and

**WP PERKASIE LLC, A PENNSYLVANIA LIMITED LIABILITY COMPANY**

(hereinafter called the Grantee), of the other part,

**Witnesseth**, that the said Grantor for and in consideration of the sum of **Seven Hundred Thousand And 00/100 Dollars (\$700,000.00)** lawful money of the United States of America, unto it well and truly paid by the said Grantee, at or before the sealing and delivery hereof, the receipt whereof is hereby acknowledged, has granted, bargained and sold, released and confirmed, and by these presents does grant, bargain and sell, release and confirm unto the said Grantee

ALL THAT CERTAIN lot or piece of ground situate in Perkasio Borough, Bucks County, Pennsylvania described according to a Certain Survey and Plan prepared for Kenneth Kratz Co. by Herbert H. Metz, Inc., Civil Engineers and Surveyors, dated May 23, 1972 as follows, to wit:

BEGINNING at a point in the centerline of North Fifth Street (45 feet wide) said point being the 2 following courses and distances from an existing spike formed by the intersection of the extended centerline of North Fifth Street with the centerline of Blooming Glen Road (33 feet wide) (1) leaving Blooming Glen Road South 41 degrees 37 minutes West along the centerline of North Fifth Street 124.45 feet to an existing spike an angle point; and (2) South 55 degrees 37 minutes 00 seconds West along the centerline of North Fifth Street 85.55 feet to the point of beginning; thence extending from said point of beginning South 55 degrees 37 minutes 00 seconds West 232.11 feet to a point a corner of lands now or late of Stanley M. Horn; thence extending along the last mentioned lands the 2 following courses and distances: (1) North 34 degrees 23 minutes West crossing the northwesterly side of North Fifth Street 166.50 feet to an existing iron pin and (2) North 55 degrees 37 minutes East crossing a stream 190.75 feet to an existing iron pin; thence extending South 48 degrees 20 minutes East recrossing the aforesaid

stream and recrossing the northwesterly side of North Fifth Street and crossing a channel, 171.56 feet to the first mentioned point and place of beginning.

CONTAINING in area 0.808 acres of land, more or less.

BEING Tax Parcel No. 33-16-22.

ALSO, ALL THAT CERTAIN lot or piece of ground situate in Perkasio Borough, Bucks County, Pennsylvania and described according to a Certain Survey and Plan prepared for Kenneth Kratz Co. by Herbert H. Metz, Inc., Civil Engineers and Surveyors, dated May 23, 1972 as follows, to wit:

BEGINNING at a point, a spike formed by the intersection of the centerline of North Fifth Street (45 feet wide) with the centerline of Blooming Glen Road (33 feet wide); thence extending from said point of beginning South 41 degrees 37 minutes West along the centerline of North Fifth Street 124.45 feet to a spike; thence still along the same South 55 degrees 37 minutes 00 seconds West 85.55 feet to a point; thence extending North 48 degrees 20 minutes West crossing the northwesterly side of North Fifth Street also crossing a stream 313.94 feet to an iron pin; thence extending North 46 degrees 51 minutes East crossing a Channel also crossing the southwesterly side of Blooming Glen Road 200.00 feet to a point in the centerline of same; thence extending South 49 degrees 49 minutes East along the centerline of Blooming Glen Road 316.50 feet to the first mentioned point of intersection and place of beginning.

CONTAINING in area 1.499 acres, more or less.

EXCEPTING AND RESERVING THEREOUT AND THEREFROM ALL THAT CERTAIN tract or parcel of land situate on the Northwest corner of the intersection of Blooming Glen Road and North Fifth Street in the First Ward of the Borough of Perkasio and being bounded and described according to a survey and plan thereof made by Eckert & Malone, Inc., Registered Professional Engineers, under date of February 21, 1974; containing 204.68 square feet of land, more or less; being the same premises which Kenneth Kratz, Sr., Kenneth Kratz, Jr. and Jerry Kratz, co-partners trading as Kenneth Kratz Company, by Deed of Dedication dated June 25, 1975 and recorded in Deed Book 2164 page 564, granted and conveyed unto Borough of Perkasio.

BEING Tax Parcel No. 33-16-10.

BEING the same premises which Jerry D. Kratz, by Deed dated 12/30/2011 and recorded 3/28/2012 in Bucks County in Land Record Book 6979 page 390, conveyed unto Irrevocable Agreement of Trust of Jerry D. Kratz for The Benefit of Descendants, Dated December 19, 2011, by its Trustees or Successor Trustees, in fee.

Together with all and singular the buildings and improvements, ways, streets, alleys, driveways, passages, waters, water-courses, rights, liberties, privileges, hereditaments and appurtenances, whatsoever unto the hereby granted premises belonging, or in anywise appertaining, and the reversions and remainders, rents, issues, and profits thereof; and all the estate, right, title, interest, property, claim and demand whatsoever of it, the said grantor, as well at law as in equity, of, in and to the same.

To have and to hold the said lot or piece of ground described above, with the buildings and improvements thereon erected, hereditaments and premises hereby granted, or mentioned and intended so to be, with the appurtenances, unto the said Grantee, its successors and assigns, to and for the only proper use and behoof of the said Grantee, its successors and assigns, forever.

And the said Grantor, for itself, its successors and assigns, does, by these presents, covenant, grant and agree, to and with the said Grantee, its successors and assigns, that it, the said Grantor, and its successors and assigns, all and singular the hereditaments and premises herein described and granted, or mentioned and intended so to be, with the appurtenances, unto the said Grantee, its successors and assigns, against it, the said Grantor, and its successors and assigns, will warrant and defend against the lawful claims of all persons claiming by, through or under the said Grantor but not otherwise.

COPY

NOT A VALID DOCUMENT FOR RECORDING  
REASON: THE DOCUMENT IS A COPY  
AND DOES NOT MEET THE REQUIREMENTS  
FOR RECORDING IN THE PUBLIC RECORDS  
OF THE STATE OF ALABAMA

In Witness Whereof, the party of the first part has executed this Deed Dated the day and year first above written.

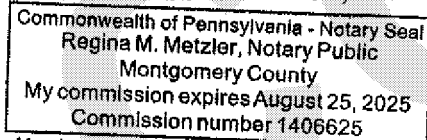
By: *David S. Kratz*  
David S. Kratz, Co-Trustee of the Irrevocable Agreement of Trust of Jerry D. Kratz  
for the Benefit of Descendants, Dated December 19, 2011

By: *Beverly K. McGuire*  
Beverly K. McGuire, Co-Trustee of the Irrevocable Agreement of Trust of Jerry D. Kratz for  
the Benefit of Descendants, Dated December 19, 2011

Commonwealth of Pennsylvania } ss  
County of Montgomery

AND NOW, this 15th day of December, 2021, before me, the undersigned Notary Public,  
appeared David S. Kratz, who acknowledged himself/herself  
to be the co-trustee (title) of **Irrevocable Agreement of Trust of Jerry D. Kratz for The Benefit of  
Descendants, Dated December 19, 2011**, a corporation, and he/she, as such co-  
trustee (title) being authorized to do so, executed the foregoing instrument for the  
purposes therein contained by signing the name of the corporation by himself/herself as  
(title).

IN WITNESS WHEREOF, I hereunder set my hand and official seal.

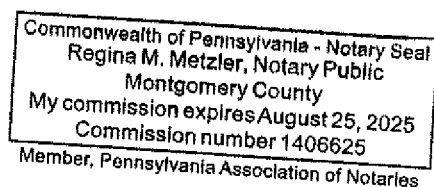


Member, Pennsylvania Association of Notaries  
Commonwealth of Pennsylvania } ss  
County of Montgomery

*Regina M. Metzler*  
Notary Public  
My commission expires 8/25/2025

AND NOW, this 15th day of December, 2021, before me, the undersigned Notary Public,  
appeared Beverly K. McGuire, who acknowledged  
himself/herself to be the co-trustee (title) of **Irrevocable Agreement of Trust of Jerry D. Kratz for  
The Benefit of Descendants, Dated December 19, 2011**, a corporation, and he/she, as such  
co-trustee (title) being authorized to do so, executed the foregoing  
instrument for the purposes therein contained by signing the name of the corporation by himself/herself as  
(title).

IN WITNESS WHEREOF, I hereunder set my hand and official seal.



*Regina M. Metzler*  
Notary Public  
My commission expires 8/25/2025

The precise residence and the complete post office  
address of the abovenamed Grantee is:

c/o Wright Partners  
20 South Olive Street, Suite 203,  
Media, PA 19063

*Jennifer L Shectman*  
On behalf of the Grantee

COPY

# Deed

UPI # 33-016-010; 33-016-022

Irrevocable Agreement of Trust of Jerry D.  
Kratz for The Benefit of Descendants, Dated  
December 19, 2011, by its Trustees or  
Successor Trustees

TO

WP Perkasie LLC, a Pennsylvania limited  
liability company

Land Services USA, Inc.  
1835 Market Street, Suite 420  
Philadelphia, PA 19103

# PERKASIE BOROUGH POLICE MONTHLY REPORT MAY 2025



*CHIEF ROBERT A. SCHURR*



	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	YTD	May 2024	2024 TOTAL
<b>TOTAL INCIDENTS</b>	432	440	513	500	489								2374	465	5514
Perkasie	282	265	307	320	326								1500	288	3576
Sellersville	150	175	206	180	163								874	177	1938
Assaults	2	2	5	2	1								12	3	27
Burglary	0	0	0	0	0								0	0	7
Theft	3	3	6	2	7								21	1	48
Forgery	0	0	0	0	0								0	0	5
Fraud	2	2	1	2	2								9	6	26
Sex Offenses	0	0	2	0	0								2	4	4
Criminal Mischief/Vand.	4	1	3	7	2								17	2	40
Drugs	0	1	0	0	0								1	0	7
DUI	0	1	1	1	1								4	1	11
Liquor Laws	0	0	0	0	0								0	0	4
Drunkenness	0	0	1	0	0								1	0	3
Disorderly Conduct	5	1	2	4	1								13	6	40
All Other Crimes	0	1	3	0	3								7	3	48

<b>TRAFFIC CITATIONS</b>															
Perkasie	10	9	8	7	13								47	9	123
Sellersville	5	4	1	5	12								27	11	45

<b>ARRESTS PERKASIE</b>															
Felony/Misdemeanor	0	4	2	2	2								10	4	31
Summary Citations	0	0	0	0	0								0	3	19
Juvenile	0	1	0	0	0								1	0	10
Borough Ordinance	0	0	0	0	0								0	0	7
<b>ARRESTS SELLERSVILLE</b>															
Felony/Misdemeanor	2	0	1	1	0								4	1	30
Summary Citations	0	0	4	1	3								8	2	29
Juvenile	1	0	0	0	0								1	0	11
Borough Ordinance	0	0	1	0	0								1	1	2

<b>ACCIDENTS</b>															
Perkasie	15	15	11	18	16								75	17	147
Sellersville	7	7	9	5	9								37	6	68

<b>PARKING TICKETS</b>															
Perkasie	17	1	20	6	52								96	17	137
Sellersville	0	10	6	3	5								24	0	13

\*Pending year end analysis

**Calls for Service - by UCR Code**

Incidents Reported Between 05/01/2025 and 05/31/2025

All Municipalities



Code	Description	Primary Count	Secondary UCR Count		
			Code 2	Code 3	Code 4
0440	ASSAULT - ATROCIOUS- HANDS,FISTS,FEET	1			
0617	THEFT-\$200 & OVER-FROM BUILDINGS	1			
0624	THEFT-\$50 TO \$200-FROM AUTO (EXCPT 0625)	1			
0626	THEFT-\$50 TO \$200-BICYCLES	1			
0629	THEFT-\$50 TO \$200-ALL OTHER	1			
0634	THEFT-UNDER \$50-FROM AUTO (EXCEPT 0635)	2			
0690	THEFT - REPORTS	1			
1150	FRAUD - CREDIT CARDS, ATM	1			
1190	FRAUD-ALL OTHER(FLIM FLAM,CONFIDENCE	1			
1410	CRIMINAL MISCHIEF TO AUTOMOBILES	1			
1440	CRIMINAL MISCHIEF - ALL OTHER	1			
2090	OFFENSES AGAINST FAMILY - REPORTS	1			
2111	DRIVING UNDER THE INFLUENCE - ALCOHOL	1			
2410	HARASSMENT BY COMMUNICATION	1			
2600	ALL OTHER CRIMES CODE VIOLATIONS	1			
2630	KIDNAPPING/ABDUCTION	0	1		
2660	TRESPASSING OF REAL PROPERTY	2			
2710	TRAFFIC OFFENSES	4			
2810	ABANDONED VEH & IMPOUND V.C.& BORO ORD	13			
2830	BORO ORDINANCE - ALL OTHER	0	3		
2840	BORO ORDINANCE - CURFEW VIOLATIONS	0	1		
2900	LOST/MISSING PERSONS	0	1		
2910	LOST/MISSING PROPERTY	1			
2911	RUNAWAY - INCORRIGIBLE -MALE (JUVENILE)	1			
2912	RUNAWAY-INCORRIGIBLE-FEMALE (JUVENILE)	1			
3000	FOUND/RECOVERED PROPERTY	5			
3100	MOTOR VEHICLE ACCIDENTS	20			
3101	REPORTABLE MOTOR VEHICLE ACCIDENT	5			
3400	MENTAL HEALTH	10			
3500	SUSPICIOUS PERSONS,AUTOS,CIRCUMSTANCES	23			
3510	SUSPICIOUS OCC - FRAUD/BAD CHECKS	7			
3600	DISTURBANCES-DOMESTIC	15			
3620	DISTURBANCES-OTHER (FIGHTS,DISPUTES,ETC)	7	1		
3630	DISTURBANCE - NOISE COMPLAINT	11			
3800	SERVICE CALL-MISCELLANEOUS	1			
3810	ALARMS-UNFOUNDED-EXCPT FIRE	20			
3820	ASSIST MOTORIST/DISABLE VEH	3			
3840	FIRES (INCLUDING ALARMS-FOUNDED/UNFOUND)	6			
3850	HAZARDOUS CONDITIONS	1			
3860	LOCKOUTS (VEHICLE/BLDG)	3			
3870	SERVICE CALL - WELL BEING CHECK	14			
3880	OPEN DOORS/WINDOWS	5			
3900	TRAFFIC & PARKING PROBLEMS	24			
4016	PEDESTRIAN CONTACTS	1			
4080	NON-CRIMINAL - HARASSMENT	6	1		
4081	NON-CRIMINAL - PFA COMPLAINT	2			
4090	NON-CRIMINAL - REPORTS	10			
4091	NON-CRIMINAL - POLICE INFORMATION	22			

**Calls for Service - by UCR Code**

Incidents Reported Between 05/01/2025 and 05/31/2025

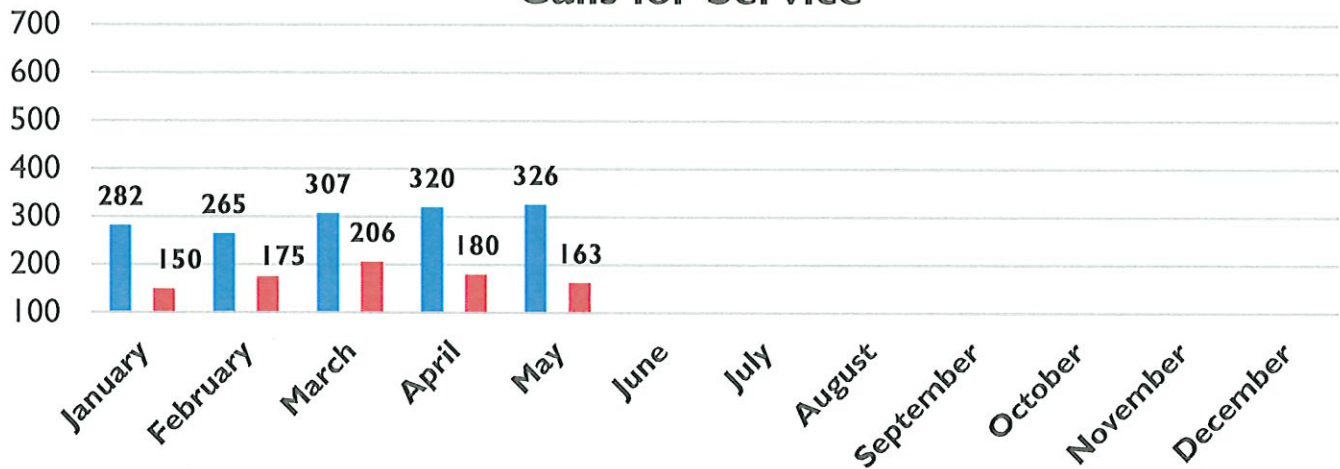
All Municipalities



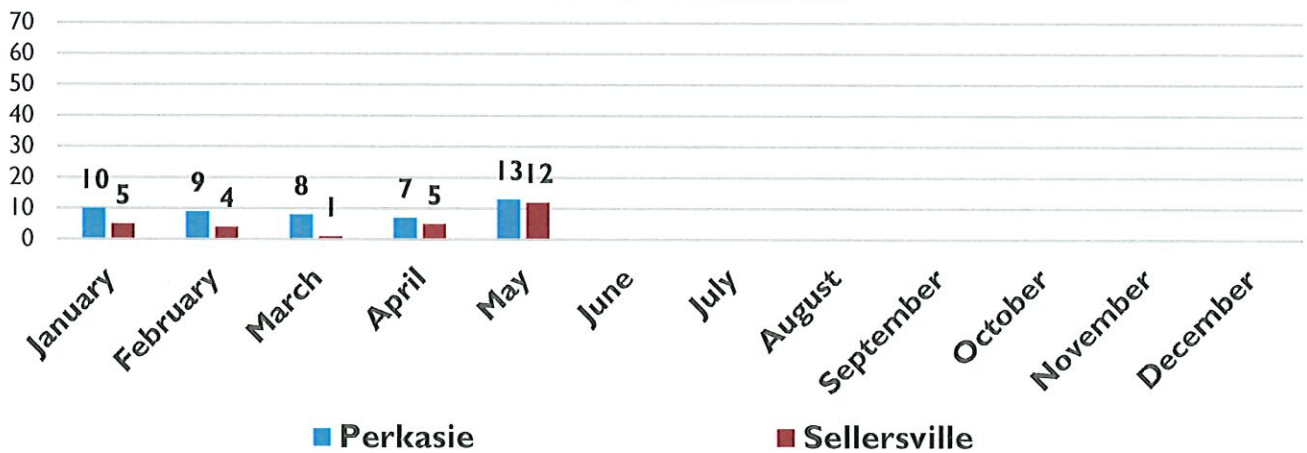
Code	Description	Primary Count	Secondary UCR Count		
			Code 2	Code 3	Code 4
4092	NON-CRIMINAL - PATROL REQUEST	1			
4093	NON-CRIMINAL - CIVIL COMPLAINT	17			
4094	NON-CRIMINAL DOMESTIC STANDBY	2			
4095	NON-CRIMINAL - JUVENILE COMPLAINT	8			
4096	FIELD INVESTIGATION	1			
4097	PROTECTION FROM ABUSE NOTICES	3			
4099	DRUG RELATED/INFORMATION	3			
4501	SEX OFFENSES INVESTIGATIONS/REPORTS	4			
4911	ABANDONED 911	17			
5004	LOST & FOUND - FOUND ARTICLES	1	1		
5502	ANIMAL COMPLAINTS - BARKING DOGS	2			
5504	ANIMAL COMPLAINTS - DOG BITES	0	1		
5506	ANIMAL COMPLAINTS - DOG AT LARGE	6			
5510	ANIMAL COMPLAINTS - OTHER	4			
5590	ANIMAL COMPLAINTS - FOUND ANIMAL	6			
6600	SPEEDING VEHICLES	4	1		
6612	TRAFFIC RELATED - SIGNALS-SIGNS OUT	2			
6614	TRAFFIC RELATED - OTHER TRAFFIC	5			
6650	TRAFFIC - HAZARDOUS ROAD CONDITIONS	3			
7002	BUILDING CHECKS - OFFICER INITIATED	1			
7008	AMBULANCE ASSIST	74	1		
7014	PUBLIC SERVICE - OTHERS	2			
7091	SPECIAL DETAIL	1			
7502	ASSIST OTHER AGENCIES - FIRE DEPT.	4			
7504	ASSIST OTHER POLICE DEPT.	7			
7508	ASSIST REGIONAL PD	5	4		
7510	ASSIST RICHLAND PD	1			
8110	WARRANTS - OTHER AUTHORITY	1	1		
8502	DEPARTMENTAL SERVICES - FINGERPRINTING	7			
8518	DEPARTMENTAL SERVICES - RECORD CHECKS	9			
8519	RIGHT TO KNOW REQUESTS	4			
9192	VICTIMS SERVICES	25			
CITT	TRAFFIC CITATION	19			
CITW	WARNING	53			
Total Calls		561			

# ACTIVITY 2025

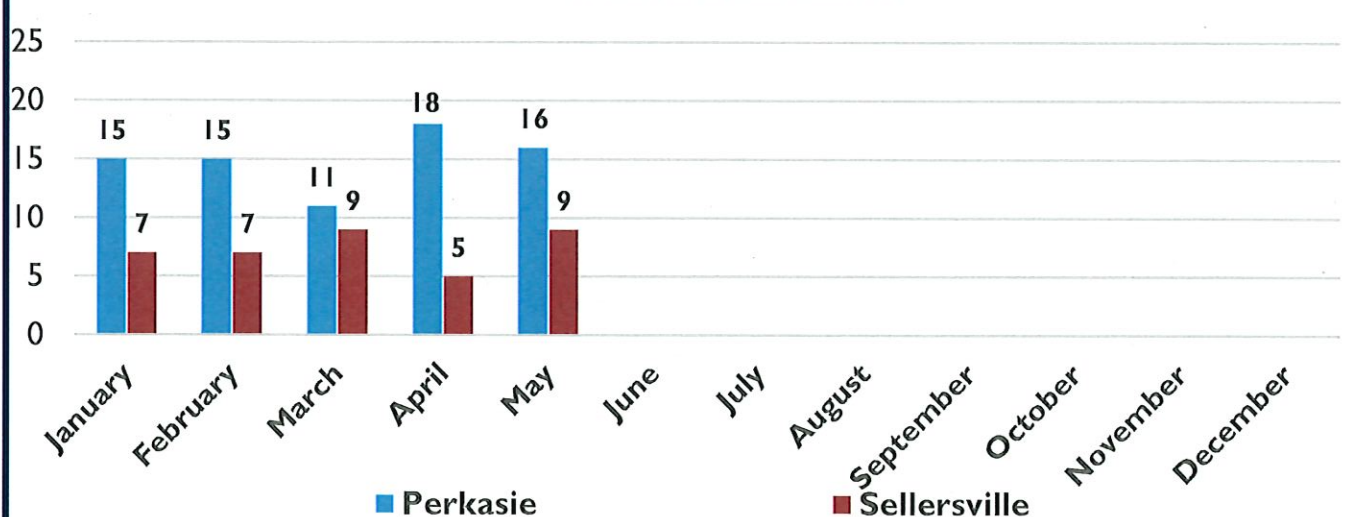
## Calls for Service



## Traffic Citations



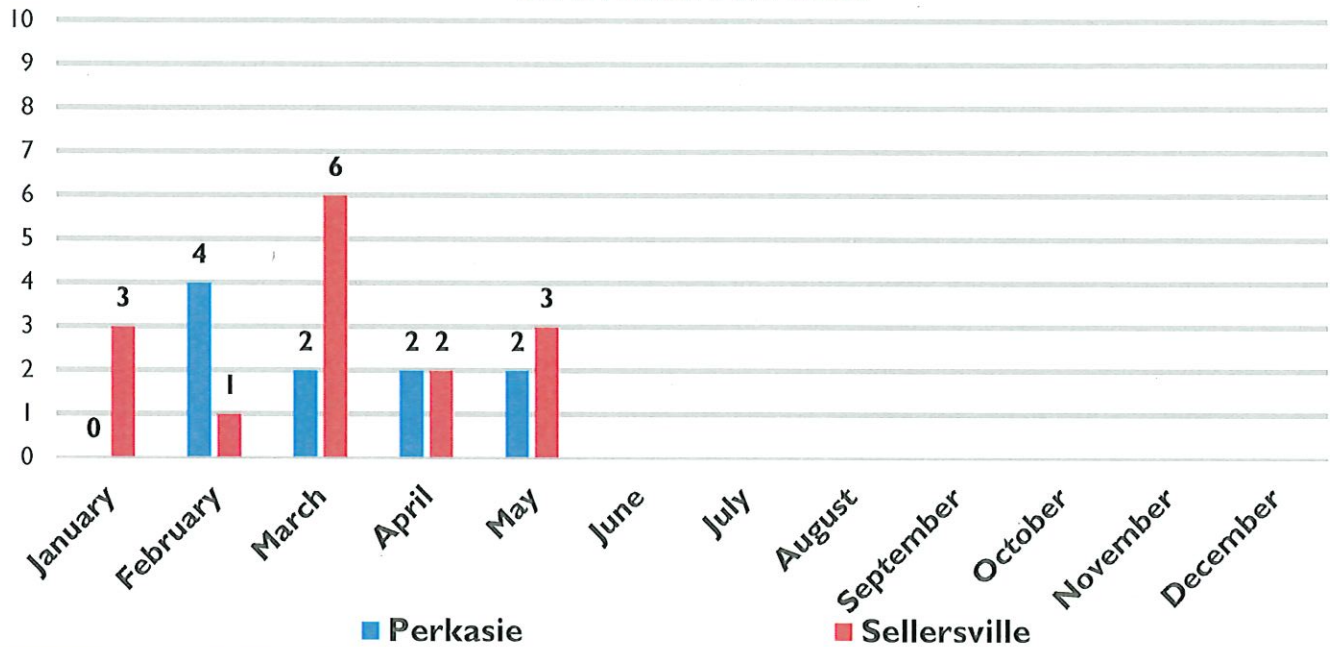
## Traffic Accidents





# ACTIVITY 2025

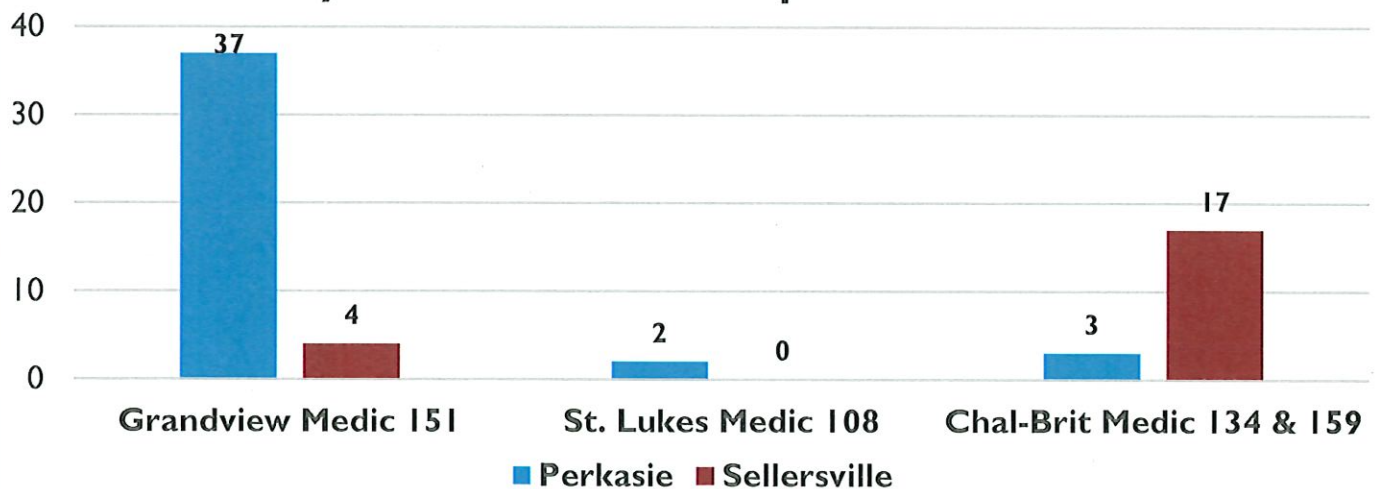
## Criminal Arrests



## Ambulance Response Reports by Medic

	Perkasio	Sellersville
Grandview Medic 151	37	4
St. Lukes Medic 108	2	0
Chal-Brit Medic 134	3	17

## May Ambulance Call Response Medic



# VEHICLES

Year/Veh. #	Make/Model	Beg. May	End May	Miles	Usage
2022 (#1)	Ford Explorer	33537	34804	1267	Patrol
2023 (#2)	Ford Explorer	16671	17317	646	Patrol
2019 (#3)	Ford Interceptor	54478	55268	790	Patrol
2021 (#4)	Ford Interceptor	45283	46506	1223	Patrol
2017 (#5)	Ford Explorer	99155	100086	931	Patrol
2015 (#6)	Ford Explorer	56110	56478	368	Invest.
2018 (#7)	Ford Explorer	37708	38697	989	Comm. Relations Specialist
2018 (#8)	Ford Explorer	76673	77880	1207	Patrol
2016 (#9)	Ford Interceptor	86747	87811	1064	Patrol
2019 (#10)	Ford Interceptor	64868	66136	1268	Patrol
2021 (#11)	Dodge Durango	44201	45205	1004	Invest.
2013 (#15)	Ford Explorer	101651	101925	274	Victims Ser.
2024 (#17)	Dodge Durango	13228	14194	966	Chief
2007	Ford E450	5530	5530	0	Crisis
<b>TOTAL:</b>				<b>11997</b>	

## SPECIALTY TRAINING:

**April 21-May 2, 2025:** Officer Mantz attended Advanced Traffic Crash Investigation training.

**May 5-7, 2025:** Sgt. Mecouch & Officer Fields attended Anti Terror training.

**May 5, 2025:** Officer Fields & Officer Fox completed Axon Taser training.

**May 19, 2025:** Det. Schoonover, Det. Gro & Officer Jeffries attended Cell Phone Investigation training.

**May 19, 2025:** Sgt. Mecouch & Officer Fields attended SWAT training.

**May 19-30, 2025:** Officer Mantz attended Traffic Crash Reconstruction training.

**May 25, 2025:** Sgt. Mecouch completed Combat Anti Terror training.

**May 2025:** Sgt. Richter, Officer Compass, Officer Murray, Officer Palmer, Officer Jeffries, Det. Schoonover & Det. Gro completed Active Threat Training lead by Sgt. McCouch & the SWAT team.

**May 2025:** All Officers participated in online Legal Update/Case Law training.

## BUCKS COUNTY CO-RESPONDER MAY ACTIVITY:

Perkasie Borough Police referrals: 12

Live calls with officers in the field: 4



# DETECTIVE DIVISION

Submitted by Detective Travis Schoonover	Status	Recent Activity
20240223M0014 Stolen Vehicle	Active	Under investigation
20250117M0016 Theft	Active	Under investigation
20250325M0011 Sex Offense	Active	Under investigation
20250410M0022 Theft	Active	Under investigation
20250424M0017 Theft	Active	Under investigation
20250522M0024 Sex Offense	Active	Under investigation
20250521M0017 Sex Offense	Active	Under investigation
20250509M0009 Sex Offenses	Active	Under investigation

Submitted by Detective Anthony Gro	Status	Recent Activity
20240907M0020 Hit & Run	Active	Under investigation
20241220M0003 Sex. Offense	Active	Under investigation
20250113M0002 Fraud	Active	Under investigation
20250225M0007 Off. Against Family	Active	Under investigation
20250430M0008 Assist Telford PD	Closed	Assist completed
20250411M0010 Sex Offense	Closed	Prosecution declined
20250505M0009 Off. Against Family	Closed	Unfounded
20250530M0009 Sex Offense	Active	Under investigation
20250516M0002 Theft	Active	Under investigation



# REVENUE

## REVENUE RECEIVED:

Institution	Amount
Accident/Incident Reports (Right to Know Request Fees & Accident Reports)	\$285.00
New Britain D.C. 07-2-03	\$353.67
Bucks County Clerk of Courts	\$264.81
Parking Tickets	\$410.00
Sellersville Monthly Contract Agreement	\$120,325.00
TOTAL REVENUE RECEIVED:	\$120,984.48

## PENNRIDGE SCHOOL DISTRICT BUS PATROL CAMERA VIOLATIONS:

January - 21

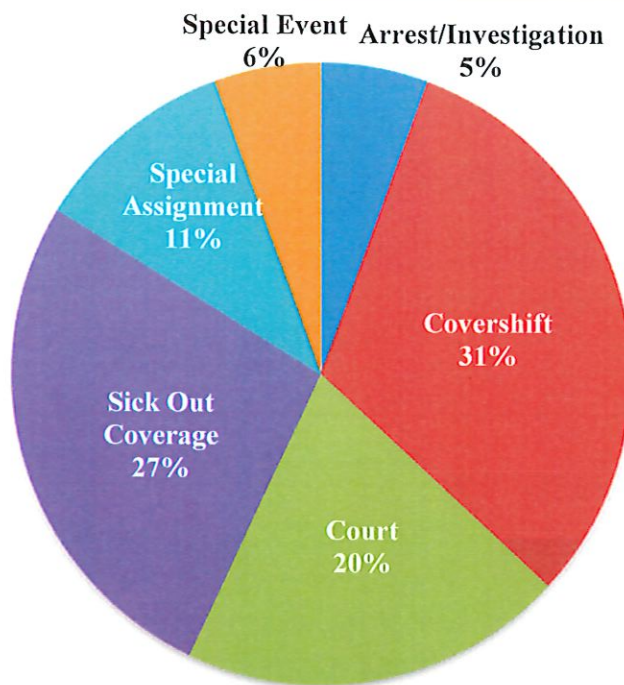
February - 6

March - 24

April - 19

May - 21

# MAY OVERTIME



## Category:

Arrest/Investigation

Covershift

Court

Sick Out Coverage

Special Assignment

Special Event

**Total:**

## Hours:

2.5

14

9

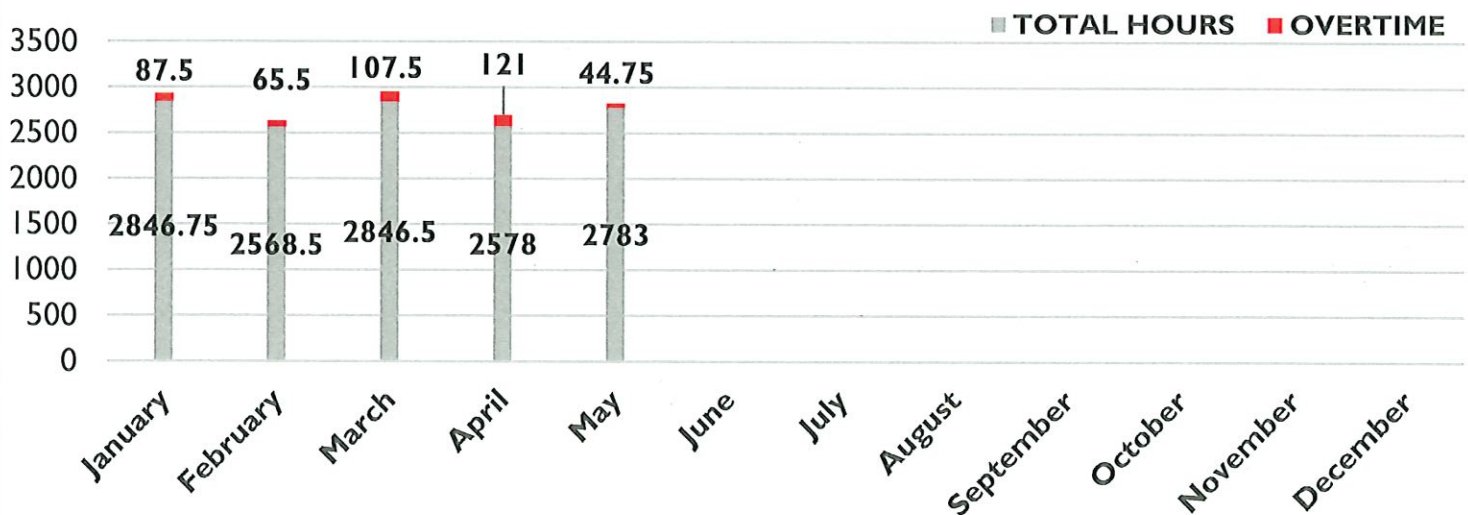
12

4.75

2.5

44.75 \*2.25 hrs. submitted as Comp-time

## 2025 HOURS SCHEDULED/OVERTIME





## *The Numbers...*

*Perkasie New Client Outreaches: 26*

*Live Calls: 10*

*Perkasie-Bedminster Events: 0*

*Fingerprinting: 7*



A Monthly Update on The Perkasie CCRS and Victim Advocate

# Perkasie-Bedminster Community Relations Program



## *May Events*

While there were no direct events held in May, there are numerous events in the works including a "Pack the Trunk" event, community food drive volunteer work, National Night Out, and others. The CCRS is actively pursuing new partnerships to help expand community policing efforts.

## *Stronger Connections with Local Services*

Over the past few months the CCRS has been working to establish stronger ties with a variety of community agencies. The first of these efforts has been an increased relationship with non-profit pantry and food service providers such as Pennridge FISH and Revivals Outreach Center. The CCRS toured each facility and spoke with program staff to learn more about what each of these organizations offers and how Perkasie area residents can benefit from these resources. One of the most important aspects of this work has been establishing direct contacts between the CCRS and management of these organizations to help facilitate quick and comprehensive responses to working with individuals/families in our community that are struggling. Next month, the CCRS has also planned community events with both Revivals and Pennridge FISH to help highlight these resources and increase the donation of goods.

In the future, the CCRS plans to establish additional relationships with local churches, community centers, senior living facilities, and other important organizations in our community. These close ties will continue to push Perkasie's community policing efforts forward through the rest of 2025 and beyond!

## Perkasie Borough Incidents (PFC1-PBI)

Incidents for Perkasie Borough Incidents within 05/01/2025 - 05/31/2025.

<b>Toned At</b>	<b>Title</b>	<b>Reference</b>	<b>Responders</b>	<b>Duration</b>	<b>Total</b>	<b>Category</b>
<b>09:59 - Fri, 02 May 2025</b>	<b>FUMES INSIDE STRUCTUR E (TAC)</b>	<b>25000008003</b>	<b>2</b>	<b>19 minutes</b>	<b>38 minutes</b>	<b>NFIRS Gas Leak Natural Gas Or LPG</b>
<b>08:52 - Sat, 03 May 2025</b>	<b>Animal Rescue</b>	<b>1230001</b>	<b>2</b>	<b>One hour 38 minutes</b>	<b>3 hours 16 minutes</b>	<b>NFIRS Animal Rescue</b>
<b>01:07 - Sun, 04 May 2025</b>	<b>FIRE ALARM (LOC)</b>	<b>25000008110</b>	<b>3</b>	<b>10 minutes</b>	<b>30 minutes</b>	<b>NFIRS Smoke Detector Activation Due To Malfunction</b>
<b>00:14 - Tue, 06 May 2025</b>	<b>FUEL SPILL INCIDENT (LOC)</b>	<b>25000008237</b>	<b>6</b>	<b>One hour 13 minutes</b>	<b>7 hours 18 minutes</b>	<b>NFIRS Oil Or Other Combustible Liquid Spill</b>
<b>14:18 - Sat, 10 May 2025</b>	<b>TRAFFIC ACCIDENT STANDBY (LOC)</b>	<b>25000008491</b>	<b>7</b>	<b>10 minutes</b>	<b>One hour 10 minutes</b>	<b>MVA With Injuries</b>
<b>17:45 - Wed, 14 May 2025</b>	<b>FIRE ALARM (LOC)</b>	<b>25000008826</b>	<b>14</b>	<b>6 minutes</b>	<b>One hour 24 minutes</b>	<b>NFIRS Smoke Scare Odor Of Smoke</b>
<b>08:59 - Thu, 15 May 2025</b>	<b>FIRE ALARM (LOC)</b>	<b>25000008864</b>	<b>5</b>	<b>11 minutes</b>	<b>55 minutes</b>	<b>NFIRS Smoke Detector Activation Due To Malfunction</b>

<b>18:16 - Fri, 16 May 2025</b>	<b>GAS FUMES OUTSIDE (LOC)</b>	<b>25000008982</b>	<b>12</b>	<b>One hour 8 minutes</b>	<b>13 hours 36 minutes</b>	<b>NFIRS Gas Leak Natural Gas Or LPG</b>
<b>15:40 - Sat, 17 May 2025</b>	<b>CARBON MONOXIDE ALARM</b>	<b>25000009034</b>	<b>9</b>	<b>20 minutes</b>	<b>3 hours</b>	<b>NFIRS CO Detector Malfunction</b>
<b>20:36 - Sun, 18 May 2025</b>	<b>GAS FUMES OUTSIDE (LOC)</b>	<b>25000009101</b>	<b>13</b>	<b>One hour 5 minutes</b>	<b>14 hours 5 minutes</b>	<b>NFIRS Gas Leak Natural Gas Or LPG</b>
<b>00:10 - Wed, 21 May 2025</b>	<b>FIRE ASSIST EMS ALS (TYPE)</b>	<b>25000009223</b>	<b>4</b>	<b>32 minutes</b>	<b>2 hours 8 minutes</b>	<b>NFIRS EMS - Not MVA</b>
<b>08:02 - Wed, 21 May 2025</b>	<b>GENERAL ALERT</b>	<b>546706535</b>	<b>1</b>	<b>3 minutes</b>	<b>3 minutes</b>	<b>Other</b>
<b>15:00 - Wed, 21 May 2025</b>	<b>FIRE ALARM (LOC)</b>	<b>25000009255</b>	<b>6</b>	<b>14 minutes</b>	<b>One hour 24 minutes</b>	<b>NFIRS Alarm - Unintentiona I</b>

Number of incidents: 13. Total Hours: 7 hours 9 minutes. Total Responder Hours: 2 days One hour 27 minutes (49h 27m).

## Perkasie Full Incidents (PFC1-IL)

Incidents for Perkasie Full Incidents within 05/01/2025 - 05/31/2025.

<b>Toned At</b>	<b>Title</b>	<b>Reference</b>	<b>Responders</b>	<b>Duration</b>	<b>Total</b>	<b>Category</b>
<b>09:59 - Fri, 02 May 2025</b>	<b>FUMES INSIDE STRUCTUR E (TAC)</b>	<b>25000008003</b>	<b>2</b>	<b>19 minutes</b>	<b>38 minutes</b>	<b>NFIRS Gas Leak Natural Gas Or LPG</b>
<b>15:29 - Fri, 02 May 2025</b>	<b>FUMES INSIDE STRUCTUR E (TAC)</b>	<b>25000008020</b>	<b>5</b>	<b>31 minutes</b>	<b>2 hours 35 minutes</b>	<b>NFIRS Gas Leak Natural Gas Or LPG</b>
<b>08:52 - Sat, 03 May 2025</b>	<b>Animal Rescue</b>	<b>1230001</b>	<b>2</b>	<b>One hour 38 minutes</b>	<b>3 hours 16 minutes</b>	<b>NFIRS Animal Rescue</b>
<b>17:39 - Sat, 03 May 2025</b>	<b>COVER NOTIFICATI ON:</b>	<b>542865734</b>	<b>5</b>	<b>One hour 36 minutes</b>	<b>8 hours</b>	<b>NFIRS Cover Assignment Standby Moveup</b>
<b>18:03 - Sat, 03 May 2025</b>	<b>FIRE POLICE REQUEST</b>	<b>25000008091</b>	<b>3</b>	<b>One hour 42 minutes</b>	<b>5 hours 6 minutes</b>	<b>Fire Police Request</b>
<b>01:07 - Sun, 04 May 2025</b>	<b>FIRE ALARM (LOC)</b>	<b>25000008110</b>	<b>3</b>	<b>10 minutes</b>	<b>30 minutes</b>	<b>NFIRS Smoke Detector Activation Due To Malfunction</b>
<b>13:16 - Sun, 04 May 2025</b>	<b>FIRE POLICE REQUEST</b>	<b>25000008139</b>	<b>4</b>	<b>2 hours 59 minutes</b>	<b>11 hours 56 minutes</b>	<b>MVA With Injuries</b>
<b>00:14 - Tue, 06 May 2025</b>	<b>FUEL SPILL INCIDENT (LOC)</b>	<b>25000008237</b>	<b>6</b>	<b>One hour 13 minutes</b>	<b>7 hours 18 minutes</b>	<b>NFIRS Oil Or Other Combustible Liquid Spill</b>



16:21 - Tue, 06 May 2025	BUILDING FIRE (BOX)	25000008279	8	28 minutes	3 hours 44 minutes	NFIRS Building Fire
11:23 - Wed, 07 May 2025	FIRE ALARM (LOC)	25000008327	1	31 minutes	31 minutes	Cancelled
18:43 - Wed, 07 May 2025	EXTINGUISH ED (TYPE) (TAC)	25000008338	9	13 minutes	One hour 57 minutes	Cancelled
19:36 - Thu, 08 May 2025	DWELLING FIRE (TAC)	25000008396	23	7 minutes	2 hours 41 minutes	NFIRS Cancelled En Route
07:46 - Fri, 09 May 2025	WIRES OUTSIDE (LOC)	25000008412	6	One hour	6 hours	NFIRS Arcing Shorted Electrical Equipment
14:18 - Sat, 10 May 2025	TRAFFIC ACCIDENT STANDBY (LOC)	25000008491	7	10 minutes	One hour 10 minutes	MVA With Injuries
19:43 - Mon, 12 May 2025	FUMES INSIDE STRUCTUR E (TAC)	25000008643	14	14 minutes	3 hours 16 minutes	NFIRS Gas Leak Natural Gas Or LPG
18:29 - Tue, 13 May 2025	COVER NOTIFICATI ON:	545035414	7	2 hours 11 minutes	15 hours 17 minutes	NFIRS Cover Assignment Standby Moveup
18:43 - Tue, 13 May 2025	DWELLING FIRE (TAC)	25000008709	5	One hour 57 minutes	9 hours 45 minutes	NFIRS Building Fire
17:45 - Wed, 14 May 2025	FIRE ALARM (LOC)	25000008826	14	6 minutes	One hour 24 minutes	NFIRS Smoke Scare Odor Of Smoke

08:59 - Thu, 15 May 2025	FIRE ALARM (LOC)	25000008864	5	11 minutes	55 minutes	NFIRS Smoke Detector Activation Due To Malfunction
06:24 - Fri, 16 May 2025	FIRE ALARM (LOC)	25000008914	4	16 minutes	One hour 4 minutes	Cancelled
11:48 - Fri, 16 May 2025	DWELLING FIRE (TAC)	25000008940	8	16 minutes	2 hours 8 minutes	NFIRS Cancelled En Route
18:16 - Fri, 16 May 2025	GAS FUMES OUTSIDE (LOC)	25000008982	12	One hour 8 minutes	13 hours 36 minutes	NFIRS Gas Leak Natural Gas Or LPG
15:40 - Sat, 17 May 2025	CARBON MONOXIDE ALARM	25000009034	9	20 minutes	3 hours	NFIRS CO Detector Malfunction
20:36 - Sun, 18 May 2025	GAS FUMES OUTSIDE (LOC)	25000009101	13	One hour 5 minutes	14 hours 5 minutes	NFIRS Gas Leak Natural Gas Or LPG
17:04 - Mon, 19 May 2025	FUMES INSIDE STRUCTUR E (TAC)	25000009142	9	26 minutes	3 hours 54 minutes	NFIRS Gas Leak Natural Gas Or LPG
19:50 - Mon, 19 May 2025	SPECIAL ASSIGNMEN T	25000009147	11	9 minutes	One hour 39 minutes	NFIRS Assist Police Or Other Government al Agency
12:39 - Tue, 20 May 2025	DWELLING FIRE (TAC)	25000009188	8	One hour 31 minutes	12 hours 8 minutes	NFIRS Building Fire
16:05 - Tue, 20 May 2025	FIRE ASSIST EMS ALS (TYPE)	25000009205	6	23 minutes	2 hours 18 minutes	NFIRS EMS - Not MVA

<b>00:10 - Wed, 21 May 2025</b>	<b>FIRE ASSIST EMS ALS (TYPE)</b>	<b>25000009223</b>	<b>4</b>	<b>32 minutes</b>	<b>2 hours 8 minutes</b>	<b>NFIRS EMS - Not MVA</b>
<b>08:02 - Wed, 21 May 2025</b>	<b>GENERAL ALERT</b>	<b>546706535</b>	<b>1</b>	<b>3 minutes</b>	<b>3 minutes</b>	<b>Other</b>
<b>15:00 - Wed, 21 May 2025</b>	<b>FIRE ALARM (LOC)</b>	<b>25000009255</b>	<b>6</b>	<b>14 minutes</b>	<b>One hour 24 minutes</b>	<b>NFIRS Alarm - Unintentiona l</b>
<b>01:47 - Fri, 23 May 2025</b>	<b>FIRE ASSIST EMS ALS (TYPE)</b>	<b>25000009349</b>	<b>6</b>	<b>20 minutes</b>	<b>2 hours</b>	<b>NFIRS EMS - Not MVA</b>
<b>16:20 - Tue, 27 May 2025</b>	<b>FUMES INSIDE STRUCTUR E (TAC)</b>	<b>25000009628</b>	<b>4</b>	<b>13 minutes</b>	<b>52 minutes</b>	<b>NFIRS Cancelled En Route</b>
<b>14:01 - Wed, 28 May 2025</b>	<b>GAS DETECTION ALARM (LOC)</b>	<b>25000009680</b>	<b>5</b>	<b>17 minutes</b>	<b>One hour 25 minutes</b>	<b>NFIRS CO Detector Malfunction</b>
<b>17:26 - Wed, 28 May 2025</b>	<b>GAS DETECTION ALARM (LOC)</b>	<b>25000009695</b>	<b>8</b>	<b>13 minutes</b>	<b>One hour 44 minutes</b>	<b>NFIRS Cover Assignment Standby Moveup</b>
<b>02:06 - Sat, 31 May 2025</b>	<b>WIRES OUTSIDE (LOC)</b>	<b>25000009868</b>	<b>5</b>	<b>21 minutes</b>	<b>One hour 45 minutes</b>	<b>Powerline Down</b>

Number of incidents: 36. Total Hours: One day One hour 3 minutes (25h 3m). Total Responder Hours: 6 days 7 hours 12 minutes (151h 12m).

MINUTES OF THE REGULAR MEETING  
OF THE MONTH OF MAY  
PERKASIE REGIONAL AUTHORITY  
MONDAY, MAY 12, 2025

The regular meeting of the month was convened in the Authority Office, 150 Ridge Road at 5:32 p.m. on May 12, 2025 by Chairman David Watt. Attending in addition to the Chairman were Board Members Vicki Miller, Gregory Martin and Stephen Algeo. Absent from the meeting with consent of the Board was J. Thomas Horn. Staff members present: Nicholas Fretz, Manager, Sean Torpey, Engineer, John N. Schaeffer, III, Esquire, Solicitor, and Laura Snyder, Accounts Payable.

**NEW BUSINESS:**

None this meeting.

**EXECUTIVE SESSION:**

None this meeting.

**MINUTES:**

Upon motion by Martin, seconded by Miller, the Minutes of the regular meeting of April 14, 2025 were unanimously approved as written.

**PUBLIC FORUM:**

- a) Audit Presentation - Justin Nepo presented the 2024 Financial Audit to the Board. The Authority had a great financial year in 2024 with strong financial indicators.  
**See Official Board Action**

**CORRESPONDENCE:**

- a) Pennridge Community Day - The Manager presented to the Board the Pennridge Community Day donation request.  
**See Official Board Action**

**PWTA:**

- a) Minutes from the March 2025 meeting
- b) March 2025 flow reports

**FINANCIAL INFORMATION:**

- a) Balance Sheet for April 2025
- b) Profit and Loss Budget Overview Reports for April 2025
- c) Statement of Trust Funds – April 2025
- d) Revenue Fund Requisition Number 604 in the amount of \$134,979.99.
- e) Bond Redemption and Improvement Fund Requisition Number 1223 thru 1229 in the total amount of \$143,233.55.
- f) Developer Escrow Releases & Summaries

Upon motion by Watt, seconded by Algeo, the Financial Information was unanimously approved.

**OPERATIONS REPORT:**

- a) Activity Report for April 2025
- b) Average production by month for April 2025
- c) Precipitation Report for April 2025
- d) Water Production Reports for April 2025
- e) Sewer truck reports

Upon motion by Watt, seconded by Miller, the Operations Report was unanimously approved.

**SOLICITOR'S REPORT:**

- a) Pennoni Lease – The Solicitor stated that he created the lease agreement for Pennoni that included the lease to auto renew and increase by 2% every year.  
**See Official Board Action**
- b) Hydrant Claim – The Solicitor state that he submitted a claim to the District Attorney for the fire hydrant that was hit last year.

Upon motion by Watt, seconded by Martin, the Solicitor's Report was unanimously approved.

**ENGINEER'S REPORT:**

- a) McClennen Tract – The Engineer stated that there was no change in the progress of the project.
- b) 8<sup>th</sup> St. Commons – The Engineer stated that there was no change in the progress of the project.
- c) 809 Three Mile Run Rd. – The Engineer stated that they are in receipt of material submittals for the installation and would be issuing a review letter.
- d) Green Ridge Estates West – The Engineer stated that there was no change in the progress of the project.
- e) Spruce St. Townhouses – The Engineer stated that there was no change in the progress of the project.
- f) Well #14 – The Engineer stated that they finalized the stormwater management design and submitted to the Township. He further stated that they were scheduled to appear before the zoning hearing board next month.
- g) Well #4 – The Engineer stated that they had begun to receive material submittals from DOLI and are reviewing change orders for potential cost savings. They were working through some scheduling issues with the contractor.
- h) Well #7 – The Engineer stated that they had completed the preliminary design of the land development plans and would be meeting with the Township next month to confirm zoning requirements.
- i) Well #10 – The Engineer stated that they had completed the preliminary design of the land development plans and had started creating bid documents.
- j) Lawn Avenue Subdivision – The Engineer stated that there was no change in the progress of the project.

Upon motion by Watt, seconded by Miller, the Engineer's Report was unanimously approved.

**MANAGER'S REPORT:**

- a) Well #14 ERT Adjudication – The Manager presented to the Board Well #14 ERT Adjudication. The Board directed the Solicitor to draft a well guarantee agreement.  
**See Official Board Action**
- b) Pennoni Lease – The Manager presented to the Board the Pennoni Lease that the Solicitor created.

Upon motion by Martin, seconded by Miller, the Manager's Report was unanimously approved.

**OFFICIAL BOARD ACTION:**

Upon motion by Watt, seconded by Martin, the Board unanimously approved the 2024 Financial Audit.

Upon motion by Watt, seconded by Miller, the Board unanimously approved to donate \$600.00 to Pennridge Community Day.

Upon motion by Martin, seconded by Algeo, the Board unanimously approved the lease agreement with Pennoni for 2025 to auto renew and increase 2% annually.

Upon motion by Watt, seconded by Martin, the Board approved with a 3-1 vote, with Algeo opposed, not to file an appeal on the ruling of Well #14 ERT Adjudication.

**UNFINISHED BUSINESS/NEW BUSINESS:**

- a) June Meeting Date – The Manager requested to change the June Board meeting date to Wednesday, June 11<sup>th</sup>. The Board was in agreement and changed the date of the next Board meeting to June 11, 2025 at 5pm.

**CHAIRMAN'S REMARKS:**

None this meeting.

**PUBLIC FORUM II:**

None this meeting.

**EXECUTIVE SESSION:**

None this meeting.

**ADJOURN:**

There being no further business to come before the Board in the regular session and upon motion by Martin seconded by Algeo, the meeting was adjourned at 6:33 p.m.

Respectfully Submitted,

  
\_\_\_\_\_  
Laura Snyder, Recording Secretary

  
\_\_\_\_\_  
Victoria Miller, Secretary



**PERKASIE REGIONAL AUTHORITY**  
**BUCKS COUNTY, PENNSYLVANIA**  
Concise Statement of Net Position  
December 31, 2024

**Assets**

Current Assets	\$	1,519,336
Restricted Assets		9,853,305
Other Assets		284,484
Lease Receivable		78,322
Property, Plant and Equipment (Net of Accumulated Depreciation of \$31,924,674)		37,458,902
Deferred Outflows		417,492

<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$</b>	<b>49,611,841</b>
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**Liabilities and Net Position**

Unrestricted Current Liabilities	\$	93,395
Current Liabilities Payable from Restricted Assets		1,451,594
Long-Term Liabilities - Net of Current Portion		11,616,250
Deferred Inflows		83,025

<i>Total Liabilities</i>	\$	13,244,264
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Net Investment in Capital Assets	\$	24,704,366
Net Position - Restricted for Debt Service		6,502,370
Net Position - Restricted for Capital Projects		3,159,341
Net Position - Unrestricted		2,001,500

<i>Total Net Position</i>	\$	36,367,577
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<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$</b>	<b>49,611,841</b>
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**Concise Statement of Revenues, Expenses and Changes in Net Position**  
**For The Year Ended December 31, 2024**

Operating Revenues	\$	5,303,661
Operating Expenses		(3,919,942)

<b>Operating Income</b>	<b>\$</b>	<b>1,383,719</b>
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Nonoperating Revenues		803,549
Nonoperating Expenses		(364,789)

<b>Excess Revenues Over Expenses</b>	<b>\$</b>	<b>1,822,479</b>
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<b>Net Position, January 1, 2024</b>		<b>34,545,098</b>
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<b>Net Position, December 31, 2024</b>	<b>\$</b>	<b>36,367,577</b>
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A COPY OF THE AUDITED FINANCIAL STATEMENTS, PREPARED BY INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS, IS AVAILABLE FOR PUBLIC INSPECTION IN THE AUTHORITY'S OFFICE, MONDAYS THROUGH FRIDAYS, DURING NORMAL BUSINESS HOURS. THE AUTHORITY'S OFFICE IS LOCATED AT 150 RIDGE ROAD, SELLERSVILLE, PENNSYLVANIA.

**PERKASIE REGIONAL AUTHORITY**

Financial Statements

As of and For the Years Ended  
December 31, 2024 and 2023

# PERKASIE REGIONAL AUTHORITY

December 31, 2024 and 2023

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## **Independent Auditors' Report**

To the Members of the Board  
Perkasie Regional Authority

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the financial statements of the Perkasie Regional Authority (the "Authority"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the Authority, as of December 31, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Other Matter***

The financial statements of the Authority for the year ended December 31, 2023, before the restatement described in Note 3, were audited by another auditor whose reported dated July 23, 2024, expressed an unmodified opinion on those statements. As part of our audit of the December 31, 2024 financial statements, we also audited the adjustments described in Note 3 that were applied to restate the 2023 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the 2023 financial statements of the entity other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the 2023 financial statements as a whole.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control—related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 9 and the schedule of changes in the net position liability and related ratios and schedules of contributions on pages 30 and 31 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Entity's basic financial statements. The accompanying schedule of operating expenses and schedule of revenues and expenses – budget and actual on pages 33 through 36 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of operating expenses and schedule of revenues and expenses – budget and actual is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*CBIZ CPAs P.C.*

Philadelphia, Pennsylvania  
May 30, 2025

**PERKASIE REGIONAL AUTHORITY**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2024, 2023 and 2022**

Management's Discussion and Analysis (MD&A) is an introduction to the basic financial statements. This section presents management's discussion of the financial activities of Perkasio Regional Authority's ("Authority") for the years ended December 31, 2024, 2023 and 2022. The Management Discussion and Analysis (MD&A) is only a component of the entire financial statement. Readers should read and evaluate all sections of the report, including the notes to the financial statements in addition to this MD&A.

**FINANCIAL AND AUTHORITY HIGHLIGHTS**

- The Authority's total assets decreased slightly from \$50.0 million in 2023 to \$49.6 million in 2024, for an decrease of about \$400,000 (1%), which was mostly attributable to repayment of the grant receivable and a decreases in net pension assets offset by increases in unrestricted and restricted cash and accounts receivable.
- The Authority's net position increased from \$34.6 million in 2023 to \$36.4 million in 2024, or an increase of roughly \$1.8 million (5.3%).
- The Authorities liabilities decreased roughly \$2.0 million (13.4%) due to principal payments on water and sewer revenue bonds and decreases in accrued liabilities on capital projects.
- The Authority's total operating revenues remained consistent with a nominal decrease of about \$179,000 or about 3%.
- The Authority's total operating expenses decreased about \$96,000, or about 2%, over 2023 due to a decrease in pension expense of \$200,000, offset by an increase of \$96,000 in depreciation.
- The operating revenues were in line with budgeted revenues, while the operating expenses were approximately \$335,000 below budget mostly due to lower than anticipated water and sewer service expenses.
- The Authority realized roughly 15 new customers in 2024 after adding about 320 new customers the previous six (6) years, and anticipates adding an additional 150 new customers in 2025. These additional customers have helped, and will continue to help, keep rates stable going forward. The Authority has averaged a less than 1% rate increase in each of the last nine (9) years.

**Overview of the Financial Statements**

The Authority is considered a proprietary fund in accordance with governmental accounting standards. Proprietary funds report on business-type activities and the financial statements are prepared using the economic resources measurement focus and accrual basis of accounting.

The governing body of the Authority is a Board consisting of five members appointed by Borough Council. The terms of the members of the Board have been staggered so that the term of one member expires annually.

The Authority's basic financial statements comprise the statement of net position, statement of revenues, expenses and changes in net position, statement of cash flows and notes to the financial statements.

***Statement of Net Position*** – This statement will provide information that will help the reader determine if the Authority is financially better or worse off because of the year's activity. These statements include all assets



**PERKASIE REGIONAL AUTHORITY**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2024, 2023 and 2022**

and liabilities using historical cost and the accrual method of accounting like that used by private sector companies.

**Statement of Revenues, Expenses, and Changes in Net Position** – This statement presents the results of business activities during the fiscal year and the amounts by which the net assets changed. All revenues and expenses are considered regardless of when the cash is received or paid.

**Statement of Cash Flows** – Reports changes in cash and cash equivalents resulting from operational, capital and financing, and investment activities.

**Notes to Financial Statements** – The financial statement note disclosures provide the reader with additional information that is essential to a full understanding of the data presented in the financial statements.

**Financial Analysis of the Authority**

The Authority's net position (the difference between assets, deferred outflows, liabilities, and deferred inflows) is a measure of its financial position. Over time, increases or decreases in net position is an indicator of whether the Authority's financial position has improved or declined. While this financial analysis is a strong indicator of the Authority's financial position, other non-financial factors need to also be considered, such as new legislation affecting operations, economic conditions and growth.

**Condensed Financial Information**

The following table is a summary of the Authority's December 31, 2024, Statement of Net Position with comparative information as of December 31, 2023 and 2022.

***Summary of Net Position***

	2024	2023	2022		2024	2023	2022
Current Assets	\$ 1,519,336	\$ 2,563,457	\$ 1,173,446	Current Liabilities	\$ 93,395	\$ 406,198	\$ 126,926
Property, Plant & Equipment - Net	37,458,902	37,545,046	31,097,992	Current Liabilities From Restr. Assets	1,451,594	1,446,396	1,353,167
Restricted Assets	9,853,305	8,768,002	9,420,366	Long Term Liabilities	11,616,250	13,347,244	11,684,609
Other Assets	362,806	459,762	664,472	Net Positions	36,367,577	34,545,098	29,066,282
Deferred Outflows	417,492	669,526	460,655	Deferred Inflows	83,025	260,857	585,947
Total	\$49,611,841	\$50,005,793	\$42,816,931	Total	\$49,611,841	\$50,005,793	\$42,816,931

Current assets primarily include cash and accounts receivable and there the balance has been relatively flat. As of December 31, 2023, current assets increased due to the grant receivable of \$1,240,580 and there was no grant receivable as of December 31, 2024.

Property, plant and equipment, net includes the costs of the water and sewer infrastructure. During the year ended December 31, 2024, the Authority incurred costs of approximately \$1.7 million related to several new projects. During the year ended December 31, 2023, the Authority incurred costs of approximately \$7 million related to

**PERKASIE REGIONAL AUTHORITY**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2024, 2023 and 2022**

Old Bethlehem Pike water main extension, improvements to the reservoir, additional sewer capacity, and Highland Drive water lining. During the year ended December 31, 2022, the Authority incurred costs of approximately \$1 million related to Mt. View road and other miscellaneous projects.

Restricted assets include funds held by the Trustee for debt service, capital projects, and operations of the Authority. All amounts are held in money market accounts which are deemed to be cash equivalents. As part of the Authority's Trust Indenture related to its Bonds outstanding, all receipts are pledged to the trustee bank and deposited into these funds. The change year to year is based on the Authority's cash activity. For the year ended December 31, 2024, the Authority generated cash from operating and investing activities of \$2,615,000 and \$549,000, respectively, offset by cash used in capital and related financing activities of \$2,018,000. For the year ended December 31, 2023, the Authority generated cash from operating and investing activities of \$2,663,000 and \$558,000, respectively, offset by cash used in capital and related financing activities of \$3,832,000.

Other assets includes the water and sewer assessment receivables (i.e. tapping fees) and the Authority's lease receivable. The majority of the water and sewer assessment outstanding will be paid once the related property is sold. Based on amortization of the lease receivable, the lease receivable decreased \$84,000 as of December 31, 2024.

Deferred outflows of resources includes amounts related to the Authority's defined benefit pension plan and deferred amount from refunding of its 2011 bonds. The deferred amount is amortized ratably over the life of the 2019 Revenue Bonds. The change in the pension plan varies year to year based on the performance of the plan. There was a decrease in deferred outflows related to the pension of \$226,000 primarily due to differences between projected and actual earnings on pension plan investments plus contributions made subsequent to the valuation date of the pension plan.

Current liabilities primarily consist of accounts payable and accrued liabilities for capital projects. As of December 31, 2024, current liabilities decreased \$301,000 due to a decrease in accrued liabilities on capital projects. As of December 31, 2023, current liabilities increased \$279,000 due to accrued liabilities on capital projects.

Long-term liabilities consist of the Authority's 2019 Water and Sewer Revenue Bonds and a 2023 Water and Sewer Revenue Note and the Authority's pension liability. Long-term liabilities decreased by \$1,455,000 and \$1,320,000 as of December 31, 2024 and 2023, respectively, due to the principal payments on our Revenue Bonds and Note. The pension liability decreased by \$226,000 as of December 31, 2024. In 2023, the Authority obtained a water and sewer revenue note of \$2,600,000 and the pension asset switched to a liability of \$303,000.

Deferred inflows of resources includes amounts related to the Authority's defined benefit pension plan and lease receivable. The change as of December 31, 2024 and 2023 primarily relates to changes in the projected and actual earnings related to the pension plan.

**PERKASIE REGIONAL AUTHORITY**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2024, 2023 and 2022**

***Condensed Statement of Revenues, Expenses, and Changes in Net Position:***

The following table is a summary of the Authority's Statement of Revenues, Expenses and Changes in Net Position for the year ended December 31, 2024 with comparative information for the years ended December 31, 2023 and 2022.

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Operating Revenues:			
Water and Sewer	\$ 4,931,259	\$ 4,657,170	\$ 4,568,662
Other	251,462	207,460	212,885
Tapping Fees	120,940	617,736	524,140
Total Operating Revenues	5,303,661	5,482,366	5,305,687
Operating Expenses:			
Water and sewer	1,475,529	1,546,926	1,386,527
Professional Fees	152,939	123,725	122,297
General and Administrative	842,078	993,436	658,727
Depreciation	1,449,396	1,351,993	1,339,833
Total Operating Expenses	3,919,942	4,016,080	3,507,384
Operating income	1,383,719	1,466,286	1,798,303
Total Nonoperating Income (Expense)	438,760	4,012,530	(111,009)
Change in Net Position	\$ 1,822,479	\$ 5,478,816	\$ 1,687,294

For the years ended December 31, 2024 and 2023, water and sewer revenue have increased by approximately 6% and 2% respectively, since there was a minimal rate increase for 2023 and a rate increase of approximately 5% for 2024.

The Authority's rate base has remained stable partly due to the mix of customers with the customer base being predominantly residential with only a small amount of commercial and industrial users. The breakdown is as follows:

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Residential, including multi-family	94.5%	94.4%	95.3%
Commercial, including mixed uses	3.6%	3.7%	3.2%
Industrial, Institutional, Public	1.9%	1.9%	1.5%

Other Revenues are derived from fees and charges not directly related to metered water and sewer sales. These include fees for account certifications and delinquent notification fees as well as the sewer truck services. For the year ended December 31, 2024, other revenue increased by \$44,000 over the prior year. For the year ended December 31, 2023, other revenue remained flat.

Tapping fees are not budgeted and vary based on the amount of new construction and developments. For the years ended December 31, 2024 and 2023, tapping fees decreased by \$497,000 and increased by \$94,000, respectively.

**PERKASIE REGIONAL AUTHORITY**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2024, 2023 and 2022**

Water and sewer expenses remained flat for the year ended December 31, 2024. For the year ended December 31, 2023, the increase was primarily attributable to an increase in sewage treatment costs (\$65,000) and repairs and maintenance of the wells (\$73,000).

Professional fees increased by \$29,000 for the year ended December 31, 2024 due to the uniform guidance audit we were required to perform last year related to our grant and due to increased hydrogeologist fees. Professional fees were flat for the year ended December 31, 2023 when compared to 2022.

General and administrative costs represent administration employee compensation and benefits including medical benefits, billing supplies, communication, education, trustee's fees and insurance. For the year ended December 31, 2024, general and administrative costs decreased \$151,000 due to a decrease in pension expense of \$198,000, offset by an increase in office payroll of \$59,000. For the year ended December 31, 2023, general and administrative costs increased \$335,000 due to an increase in pension expense of \$275,000 and increase in equipment costs and repairs and maintenance totaling \$45,000.

Nonoperating income (expense) includes investment income, lease income, capital contributions, debt issue costs and interest expense on long-term debt.

Investment earnings increased \$7,000 and \$383,000 for the years ended December 31, 2024 and 2023, respectively, due to the overall increase in the balance of investments.

Lease income is generated from excess commercial, industrial and rental properties leased by the Authority. The Authority leases space on its water tank to cell phone companies as well as office space at the main office. Lease income remained relatively the same for the years ended December 31, 2024 and 2023.

Capital contributions include property dedications to the Authority where developers contribute the easements and water and sewer lines back to the Authority, which are recorded at fair value and for any capital related grants. During the year ended December 31, 2023, the Authority received a grant in which capital expenses were reimbursed under this grant and totaled \$255,000 and \$3,314,000 for the years ended December 31, 2024 and 2023, respectively.

Debt issue costs arise from costs incurred on new debt and are expensed when incurred. During the year ended December 31, 2024, the Authority did not incur any debt issue costs. For the year ended December 31, 2023, the Authority incurred \$81,000 of costs in connection with its Water and Sewer Revenue Note, Series 2023.

Interest expense on long-term debt decreased by \$20,000 for the year ended December 31, 2024 due to due to principal payments on its debt. Interest expense on long-term debt increased by \$23,000 for the year ended December 31, 2023 due to the new water and sewer revenue note offset by principal payments on the water and sewer revenue bonds.

### **Future Plans**

The Authority realizes that in order to remain viable and keep rates stable it must grow and add to its customer base. To that end, the Board has initiated capital projects to extend facilities further into West Rockhill Township over the past couple of years with the hope of spurring development in the Township.

The primary growth in the Authority's service area is expected to be residential; however, both the agreements with East and West Rockhill contain both new areas and areas that can be redeveloped in commercially zoned areas.

**PERKASIE REGIONAL AUTHORITY**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2024, 2023 and 2022**

In the ever-changing world of water regulations, the Perfluoroalkyl and polyfluoroalkyl substances (PFAS) regulations will have the biggest impact to the Authority. While the Authority is below the current Pennsylvania thresholds for these chemicals, the Authority may not be so lucky with future regulations. With that in mind, the Authority applied for a grant in 2024 (and was awarded in early 2025), from PENNVEST, to offset costs for a treatment facility at one of the Authority well sites, Well #4. In addition, the Authority is also looking to develop a new water source that is anticipated to supply a significant amount of water and be operational by 2027.

**Contacting the Authority**

We have prepared the MD&A in a manner we hope you find useful. Keep in mind, this entire report is a financial overview designed to give our customers and creditors a general understanding of how the Authority conducts business and accounts for the money it receives. Should you have questions regarding these statements, please contact our office by phone at (215) 257-3654, by e-mailing us at [info@perkasieauthority.org](mailto:info@perkasieauthority.org), by visiting our website at [www.perkasieauthority.org](http://www.perkasieauthority.org) or by writing Perkasie Regional Authority, 150 Ridge Rd. Sellersville, PA 18960.

# PERKASIE REGIONAL AUTHORITY

## Statements of Net Position

December 31, 2024 and 2023

	2024	Restated 2023
<b><u>ASSETS</u></b>		
Current assets:		
Cash and cash equivalents	\$ 414,578	\$ 353,843
Accounts receivable	932,210	864,733
Grant receivable	-	1,240,580
Supply inventory	59,141	59,141
Due from Pennridge Wastewater Treatment Authority	113,407	45,160
Total current assets	1,519,336	2,563,457
Noncurrent assets:		
Restricted cash and cash equivalents	9,853,305	8,768,002
Assessments receivable	284,484	297,508
Lease receivable	78,322	162,254
Capital Assets:		
Non-Depreciable		
Land	790,410	790,410
Construction in progress	1,174,781	6,835,476
Depreciable		
Property, plant and equipment	63,807,356	57,091,888
Purchased wastewater treatment capacity	3,611,029	3,302,550
Accumulated depreciation	(31,924,674)	(30,475,278)
Net Capital Assets	37,458,902	37,545,046
Total noncurrent assets	47,675,013	46,772,810
Total assets	49,194,349	49,336,267
Deferred outflows of resources:		
Deferred amounts from refunding, net of amortization of \$259,388 and \$233,020, respectively	202,577	228,945
Deferred outflows - pension	214,915	440,581
Total deferred outflows	417,492	669,526
Total assets and deferred outflows	\$ 49,611,841	\$ 50,005,793

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

# PERKASIE REGIONAL AUTHORITY

## Statements of Net Position, Continued

December 31, 2024 and 2023

	2024	Restated 2023
<b><u>LIABILITIES &amp; NET POSITION</u></b>		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 93,395	\$ 394,628
Lease liability, current	<u>-</u>	<u>11,570</u>
Total current liabilities	93,395	406,198
Current liabilities (payable from restricted cash):		
Water and sewer revenue bonds - current portion	1,255,000	1,205,000
Water and sewer revenue note - current portion	5,000	5,000
Accrued interest	<u>191,594</u>	<u>236,396</u>
Total current liabilities (payable from restricted cash)	<u>1,451,594</u>	<u>1,446,396</u>
Total current liabilities	1,544,989	1,852,594
Long-term liabilities:		
Escrow liabilities	45,012	145,935
Net pension liability	76,702	302,760
Lease liability, net of current portion	-	12,079
Water and sewer revenue note, net of current portion	2,590,000	2,595,000
Water and sewer revenue bonds, net of current portion	<u>8,904,536</u>	<u>10,291,470</u>
Total long-term liabilities	<u>11,616,250</u>	<u>13,347,244</u>
Total liabilities	13,161,239	15,199,838
Deferred inflows of resources:		
Deferred inflows - pension	4,703	98,603
Deferred inflows - lease receivable	<u>78,322</u>	<u>162,254</u>
Total deferred inflows	83,025	260,857
Net position:		
Net investments in capital assets	24,704,366	23,424,927
Restricted for debt service	6,502,370	6,947,265
Restricted for capital projects	3,159,341	2,824,921
Unrestricted	<u>2,001,500</u>	<u>1,347,985</u>
Total net position	<u>36,367,577</u>	<u>34,545,098</u>
Total liabilities, deferred inflows and net position	<u>\$ 49,611,841</u>	<u>\$ 50,005,793</u>

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



# PERKASIE REGIONAL AUTHORITY

## Statements of Revenues, Expenses, and Changes in Net Position

Years Ended December 31, 2024 and 2023

	2024	Restated 2023
Revenues:		
Sewer service charges	\$ 2,412,170	\$ 2,268,022
Water sales	2,519,089	2,389,148
Tapping fees and assessments	120,940	617,736
Other revenue	251,462	207,460
	<hr/>	<hr/>
Total revenues	5,303,661	5,482,366
	<hr/>	<hr/>
Expenses:		
Sewer service	859,608	877,251
Water service	615,921	669,675
Professional fees	152,939	123,725
General and administrative	842,078	993,436
Depreciation	1,449,396	1,351,993
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Total expenses	3,919,942	4,016,080
	<hr/>	<hr/>
Operating income	1,383,719	1,466,286
	<hr/>	<hr/>
Non-operating income (expense):		
Investment earnings	447,573	440,486
Lease income	101,246	117,599
Debt issue costs	-	(80,861)
Interest expense	(364,789)	(384,053)
	<hr/>	<hr/>
Net non-operating income (expense)	184,030	93,171
	<hr/>	<hr/>
Income before capital contributions	1,567,749	1,559,457
	<hr/>	<hr/>
Capital contributions - property dedications	-	605,570
Capital contributions - grant	254,730	3,313,789
	<hr/>	<hr/>
Increase in net position	1,822,479	5,478,816
	<hr/>	<hr/>
Net position at beginning of year	34,545,098	29,066,282
	<hr/>	<hr/>
Net position at end of year	\$ 36,367,577	\$ 34,545,098
	<hr/> <hr/>	<hr/> <hr/>

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

# PERKASIE REGIONAL AUTHORITY

## Statements of Cash Flows

Years Ended December 31, 2024 and 2023

	2024	2023
Cash flows from operating activities:		
Cash receipts from customers	\$ 4,968,495	\$ 4,689,193
Other operating cash receipts	280,713	563,522
Cash payments to employees for services	(1,008,669)	(961,204)
Cash payments to vendors for goods and services	(1,625,796)	(1,628,349)
Net cash provided by operating activities	<u>2,614,743</u>	<u>2,663,162</u>
Cash flows from capital and related financing activities:		
Additions to capital assets	(1,664,674)	(6,925,221)
Grant proceeds	1,495,310	2,073,209
Developer escrow activity, net	(100,923)	113,845
Proceeds from long-term debt	-	2,600,000
Debt issue costs	-	(80,861)
Principal payments on long term debt	(1,210,000)	(1,160,000)
Principal payments on finance leases	(23,649)	(11,083)
Interest paid	(513,588)	(441,926)
Net cash used in capital and related financing activities	<u>(2,017,524)</u>	<u>(3,832,037)</u>
Cash flows from investing activities:		
Investment earnings	447,573	440,486
Proceeds from rental income	101,246	117,598
Net cash provided by investing activities	<u>548,819</u>	<u>558,084</u>
Net increase (decrease) in cash and cash equivalents	1,146,038	(610,791)
Cash and cash equivalents - beginning	9,121,845	9,732,636
Cash and cash equivalents - ending	<u>\$ 10,267,883</u>	<u>\$ 9,121,845</u>
Reconciliation of cash and cash equivalents:		
Cash - unrestricted	\$ 414,578	\$ 353,843
Cash - restricted	9,853,305	8,768,002
	<u>\$ 10,267,883</u>	<u>\$ 9,121,845</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating income	\$ 1,383,719	\$ 1,466,286
Adjustment for noncash charges to operations:		
Depreciation	1,449,396	1,351,993
Changes in assets and liabilities:		
Accounts receivable	(67,477)	(69,779)
Assessments receivable	13,024	(159,872)
Due from Pennridge Wastewater Treatment Authority	(68,247)	(38,079)
Net pension asset and liability and deferred inflows and outflows	(94,292)	(58,485)
Accounts payable and accrued payroll	(1,380)	10,064
Net cash provided by operating activities	<u>\$ 2,614,743</u>	<u>\$ 2,502,128</u>
<b>Supplemental Disclosure of Noncash Investing and Financing Transactions</b>		
Acquisition of property, plant and equipment included in accrued liabilities	\$ 17,791	\$ 317,644
Property dedications during the year	<u>\$ -</u>	<u>\$ 605,570</u>

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

# **PERKASIE REGIONAL AUTHORITY**

## **Notes to Financial Statements**

**December 31, 2024 and 2023**

### **NOTE 1 - DESCRIPTION OF OPERATIONS**

The Perkasio Regional Authority ("Authority") is a body, politic and corporate, created under the Pennsylvania Municipality Authorities Act 53 Pa.C.S. §§ 5601-5622, as amended ("Act") pursuant to an ordinance enacted by the Council of the Borough of Perkasio, Bucks County, Pennsylvania ("Borough"), for the purpose of owning, operating, and maintaining water and sewer systems within the Borough and surrounding areas for which it is authorized to serve. The certificate of incorporation of the Authority was issued by the Secretary of the Commonwealth of Pennsylvania on April 28, 1955.

The governing body of the Authority is a Board consisting of five members appointed by Borough Council. The terms of the members of the Board have been staggered so that the term of one member expires annually. The Board is authorized to exercise any and all powers conferred by the aforementioned Act necessary for the acquisition, construction, improvement, extension, maintenance and operation of the system facilities.

### **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **REPORTING ENTITY**

The financial reporting entity consists of the primary government and organizations for which it is financially accountable. In determining financial accountability, consideration is given to financial interdependency, selection of governing body, designation of management, ability to significantly influence operations, and accountability for fiscal matters. Based on the foregoing criteria, the Authority is not a component unit of any primary government. In addition, there are no component units to be included in the Authority's financial statements.

#### **MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION**

All activities of the Authority are accounted for within a single proprietary (enterprise) fund. Proprietary funds are used to account for operations that are (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when they are earned. Expenses are recorded at the time liabilities are incurred regardless of the timing of the related cash flows.

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

#### **USE OF ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

# **PERKASIE REGIONAL AUTHORITY**

## **Notes to Financial Statements**

**December 31, 2024 and 2023**

### **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **TRUST INDENTURE AND RESTRICTED ASSETS**

The Authority entered into a Trust Indenture, dated as of April 1, 1994 (the “Original Indenture”), as supplemented by ten Supplemental Trust Indentures, the most recent dated November 6, 2019, with U.S. Bank National Association as Trustee in connection with the issuance of its Water and Sewer Revenue Bonds, Series of 2019. The aforementioned Trust Indenture provides for the creation of the following funds:

- a) Revenue Fund for deposit of all revenues and receipts arising from the operation of the water and sewer system and any income derived from investments in any other Fund under the Indenture with the exception of the Construction Fund;
- b) Bond Fund into which revenues are to be transferred from the Revenue Fund for payment of interest and principal on the bonds as they become due;
- c) Construction Fund for the payment of costs of each project involving construction for which bonds are issued;
- d) Bond Redemption and Improvement Fund for funding (1) any deficiencies which may occur in the Bond or Bond Reserve Funds, (2) capital repairs, additions or contributions, and (3) bond redemptions.

The above-captioned funds are reported in the Statements of Net Position under the caption restricted cash and cash equivalents.

#### **CASH AND CASH EQUIVALENTS**

The Authority considers money market funds, including money market funds held in the Trust funds, and all highly liquid investments with an original maturity date of ninety days or less when purchased to be cash equivalents. Cash equivalents are stated at cost, which approximates fair value.

#### **REVENUE AND ACCOUNTS RECEIVABLE**

Customers are billed for water and sewer in arrears based on actual water consumption. The Authority includes all customers in one of three cycles in which each cycle is billed on a staggered quarterly basis. As a result, revenues earned for services provided, but not billed, encompassing the period from October 1 through December 31, are accrued on a pro rata basis at the end of the calendar year. The Authority believes all accounts receivable are fully collectible. Accordingly, no provision for bad debt has been established. The Authority’s policy is to either file a lien against the property or shut-off the water to the property for any uncollectible account which results in the collection of all accounts receivable.

#### **SUPPLY INVENTORY**

The Authority maintains an inventory of supplies in use for emergencies which are valued at the lower of cost (first-in, first-out) or net realizable value.

# **PERKASIE REGIONAL AUTHORITY**

## **Notes to Financial Statements**

**December 31, 2024 and 2023**

### **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **CAPITAL ASSETS**

Property, plant and equipment that have an estimated useful life in excess of one year are carried at historical cost if purchased or constructed. Donated assets are recorded at estimated fair value at the date of donation. Interest incurred during the construction phase of capital assets is included as part of the capitalized cost of constructed assets. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets which range from 5 to 40 years. Normal maintenance and repairs are charged to expense as incurred, major renewals or betterments, which extend the life or increase the value of assets, are capitalized. Construction in Progress represents costs incurred by the Authority for in-process activities designed to expand, replace, or extend useful lives of existing property and equipment.

The Authority continually evaluates whether events and circumstances have occurred that may warrant revision of the estimated useful life of its long-lived assets or whether the remaining balance of its long-lived assets should be evaluated for possible impairment. If and when such factors, events or circumstances indicate that long-lived assets should be evaluated for possible impairment, the Authority will determine the fair value of the asset by making an estimate of expected future cash flows over the remaining lives of the respective assets and compare that fair value with the carrying value of the assets in measuring their recoverability. There were no impairment losses recognized during the years ended December 31, 2024 and 2023.

#### **DEFERRED INFLOWS/OUTFLOWS OF RESOURCES**

Deferred outflows of resources are defined as a consumption of net assets by the Authority that is applicable to a future reporting period. Deferred inflows of resources are defined as an acquisition of net assets by the Authority that is applicable to a future reporting period. Deferred outflows of resources increase net position, similar to assets, and deferred inflows of resources decrease net position, similar to liabilities. The deferred outflows of resources in the Authority's financial statements include a deferred amount arising from the refunding of the 2011 and 2011A bond issues. The deferred refunding amount is being amortized over the life of the refunding bonds as part of interest expense. For the years ended December 31, 2024 and 2023, the Authority recorded amortization of \$28,600, which was reported as interest expense in the statement of revenues, expenses and changes in net position. Additionally, the Authority's reports deferred outflows of resources for contributions to its pension plan after the measurement date. The Authority's reports deferred inflows of resources related to its pension plan and related to its lease receivable (See Note 8).

#### **PENSION PLAN**

GASB No. 68 requires the Authority to recognize a net pension liability for the difference between the present value of projected benefits for past services, known as the Total Pension Liability (TPL), and the restricted resources held in trust for the payment of pension benefits. For purposes of measuring the net position liability, deferred outflows or resources, deferred inflows of resources, and pension expense, information about the net pension liability and additions to and deductions from the net pension liability have been determined on the same basis as reported by Pennsylvania Municipal Retirement System ("PMRS"). See Note 10 for further information regarding the pension plan.

# PERKASIE REGIONAL AUTHORITY

## Notes to Financial Statements

December 31, 2024 and 2023

### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### OPERATING REVENUES AND EXPENSES

Operating revenues and expenses generally result from providing services in connection with the Authority's principal ongoing operations which is the sale of water and treatment of wastewater for its customers. Operating expenses include the cost of services, professional and administrative expenses, and depreciation on capital assets. All other revenues and expenses not meeting the aforementioned criteria are reported as non-operating revenues and expenses and are included under capital and related financing and investing activities in the Statement of Cash Flows.

#### NET POSITION

Net position represent the difference between the Authority's assets and deferred outflows and liabilities and deferred inflows. Net Investments in Capital Assets represent capital assets, reduced by accumulated depreciation and by any outstanding debt related to the acquisition, construction or improvement of those assets. Restricted for Debt Service is comprised of certain funds restricted under the Trust Indenture for payment of debt service on bonds. Restricted for Capital Projects represents funds restricted for future capital projects in accordance with the Trust Indenture. Unrestricted Net Position consist of net assets that do not meet the definition of "restricted" or "net investments in capital assets".

### NOTE 3 – PRIOR PERIOD ADJUSTMENT

During the year ended December 31, 2024, the Authority identified an error with respect to reporting its pension liability and related deferred outflows and inflows of resources which resulted in increasing pension expense for the year ended December 31, 2023 by \$161,000, removing the Authority's net pension asset, reporting a net pension liability and adjusting deferred outflows and inflows of resources related to its pension plan as of December 31, 2023. As a result the financial statements were restated for the year ended December 31, 2023 to correct this error. Adjustments to the respective line items of the financial statements for the year ended December 31, 2023 are as follows:

#### Statement of Net Position:

Description	Originally reported	Adjustment	Restated
Net pension asset	342,789	(342,789)	-
Total noncurrent assets	47,115,599	(342,789)	46,772,810
Deferred outflows of resources – pension	392,592	47,989	440,581
Total deferred outflows	621,537	47,989	669,526
Total assets and deferred outflows	50,300,593	(294,800)	50,005,793
Net pension liability	-	302,760	302,760
Total long-term liabilities	13,044,484	302,760	13,347,244
Total liabilities	14,897,078	302,760	15,199,838
Deferred inflows – pension	535,129	(436,526)	98,603
Total deferred inflows	697,383	(436,526)	260,857
Unrestricted net position	1,509,019	(161,034)	1,347,985
Total net position	34,706,132	(161,034)	34,545,098
Total liabilities, deferred inflows and net position	50,300,593	(294,800)	50,005,793

# PERKASIE REGIONAL AUTHORITY

## Notes to Financial Statements

December 31, 2024 and 2023

### NOTE 3 – PRIOR PERIOD ADJUSTMENT (CONTINUED)

#### Statement of Revenues, Expenses and Changes in Net Position:

Description	Originally reported	Adjustment	Restated
General and administrative expenses	832,402	161,034	993,436
Total expenses	3,855,046	161,034	4,016,080
Operating income	1,627,320	161,034	1,466,286
Increase in net position	5,639,850	161,034	5,478,816

### NOTE 4 - DEPOSITS AND INVESTMENTS

#### DEPOSITS

The Authority maintains its cash balances at one financial institution. The cash balances are insured by the Federal Deposit Insurance Corporation (“FDIC”) up to \$250,000 per depositor, per institution. State law requires that all public deposits in financial institutions in excess of federal insurance limits be fully collateralized by obligations of the United States, the Commonwealth of Pennsylvania or any political subdivision of the Commonwealth. Pennsylvania Act 72 of 1971, as amended, permits banking institutions to satisfy this collateralization requirement by pooling securities pledged as collateral for public funds on deposit. At December 31, 2024 and 2023, cash balances maintained at the financial institution were fully covered by the FDIC. Restricted cash is held by the trustee in money market accounts which are not covered by the FDIC or Pennsylvania Act 72. Amounts maintained in money market accounts totaled \$9,557,630 and \$8,371,640 at December 31, 2024 and 2023, respectively, and were not insured. The Authority has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash or cash equivalents.

#### INVESTMENTS

State statutes and the Trust Indenture authorize the Authority to invest in (1) obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; (2) obligations of the Commonwealth of Pennsylvania or its political subdivisions; (3) accounts insured by the Federal Deposit Insurance Corporation, the Federal Savings and Loan Insurance Corporation or the National Credit Union Share Insurance Fund; (4) shares of an investment company whose shares are registered under the Securities Act of 1933 which invests only in obligations described in (1) through (3) above; and (5) obligations of certain nonguaranteed federal agencies.

#### CUSTODIAL CREDIT RISK

Deposit custodial credit risk is the risk that in the event of a bank failure, the Authority’s deposits may not be returned. Investment custodial credit is the risk that the counterparty to an investment transaction will fail and the Authority will not recover the value of the investment or collateral securities that are in the possession of an outside party. The Authority does not have a formal investment policy that addresses interest rate, credit, and custodial credit risk. All investment accounts are maintained by one institution.



# PERKASIE REGIONAL AUTHORITY

## Notes to Financial Statements

December 31, 2024 and 2023

### NOTE 5 - ASSESSMENTS RECEIVABLE

The Authority currently pays one-third of the project cost of extending water and sewer systems to furnish service to customers and assesses the remaining balance to the property owners. The assessments are payable over five years, with a 20% down payment in year one, and 20% due in each of the next four years plus an interest rate of 5% per annum on the outstanding balance. Some of the residents who owe the Authority for water and sewer assessments have financial hardships and cannot pay in accordance with the Authority's terms. In those instances, the Authority secures its interest by filing a lien on the property. Amounts due from property owners for water and sewer assessments totaled \$284,484 and \$297,508 as of December 31, 2024 and 2023, respectively. As of December 31, 2024, \$71,323 of the remaining balance is expected to be paid when the related property is sold.

### NOTE 6 - CAPITAL ASSETS

Property, plant, and equipment at December 31, 2024 and 2023 and related accumulated depreciation and depreciation expense for the years then ended follow:

#### 2024

	<b>Beginning</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending</b>
<b>Non-Depreciable</b>				
Land	\$ 790,410	\$ -	\$ -	\$ 790,410
Construction in Progress	6,835,476	402,069	(6,062,764)	1,174,781
<b>Subtotal</b>	<b>7,625,886</b>	<b>402,069</b>	<b>(6,062,764)</b>	<b>1,965,191</b>
<b>Depreciable</b>				
Building	6,312,821	-	-	6,312,821
Water System	32,439,518	6,708,868	-	39,148,386
Sewer System	17,647,970	-	-	17,647,970
Furniture and Equipment	352,907	6,600	-	359,507
Leased automobile	57,515	-	-	57,515
Vehicles	281,157	-	-	281,157
Purchased Wastewater Treatment Capacity	3,302,550	308,479	-	3,611,029
<b>Subtotal</b>	<b>60,394,438</b>	<b>7,023,947</b>	<b>-</b>	<b>67,418,385</b>
<b>Total</b>	<b>\$ 68,020,324</b>	<b>\$ 7,426,016</b>	<b>\$ (6,062,764)</b>	<b>\$ 69,383,576</b>

#### Accumulated Depreciation

	<b>Beginning</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending</b>
Building	\$ 1,588,323	\$ 161,068	\$ -	\$ 1,749,391
Water System	15,659,047	804,172	-	16,463,219
Sewer System	11,047,008	365,080	-	11,412,088
Furniture and Equipment	310,630	5,213	-	315,843
Leased automobile	28,758	11,503	-	40,261
Vehicles	271,347	9,810	-	281,157
Purchased Wastewater Treatment Capacity	1,570,165	92,550	-	1,662,715
<b>Total</b>	<b>\$ 30,475,278</b>	<b>\$ 1,449,396</b>	<b>\$ -</b>	<b>\$ 31,924,674</b>
<b>Net</b>	<b>\$ 37,545,046</b>			<b>\$ 37,458,902</b>

# PERKASIE REGIONAL AUTHORITY

## Notes to Financial Statements

December 31, 2024 and 2023

### NOTE 6 - CAPITAL ASSETS (CONTINUED)

**2023**

	<b>Beginning</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending</b>
<b>Non-Depreciable</b>				
Land	\$ 790,410	\$ -	\$ -	\$ 790,410
Construction in Progress	901,337	5,988,950	(54,811)	6,835,476
<b>Subtotal</b>	<b>1,691,747</b>	<b>5,988,950</b>	<b>(54,811)</b>	<b>7,625,886</b>
<b>Depreciable</b>				
Building	6,312,821	-	-	6,312,821
Water System	31,502,211	937,307	-	32,439,518
Sewer System	16,795,185	852,785	-	17,647,970
Furniture and Equipment	352,907	-	-	352,907
Leased automobile	57,515	-	-	57,515
Vehicles	281,157	-	-	281,157
Purchased Wastewater Treatment Capacity	3,227,734	74,816	-	3,302,550
<b>Subtotal</b>	<b>58,529,530</b>	<b>1,864,908</b>	<b>-</b>	<b>60,394,438</b>
<b>Total</b>	<b>\$ 60,221,277</b>	<b>\$ 7,853,858</b>	<b>\$ (54,811)</b>	<b>\$ 68,020,324</b>
<b><u>Accumulated Depreciation</u></b>	<b><u>Beginning</u></b>	<b><u>Increases</u></b>	<b><u>Decreases</u></b>	<b><u>Ending</u></b>
Building	\$ 1,428,036	\$ 160,287	\$ -	\$ 1,588,323
Water System	14,924,933	734,114	-	15,659,047
Sewer System	10,709,347	337,661	-	11,047,008
Furniture and Equipment	303,378	7,252	-	310,630
Leased auto	17,255	11,503	-	28,758
Vehicles	251,728	19,619	-	271,347
Purchased Wastewater Treatment Capacity	1,488,608	81,557	-	1,570,165
<b>Total</b>	<b>\$ 29,123,285</b>	<b>\$ 1,351,993</b>	<b>\$ -</b>	<b>\$ 30,475,278</b>
<b>Net</b>	<b>\$ 31,097,992</b>			<b>\$ 37,545,046</b>

### NOTE 7 - SEWAGE TREATMENT SERVICES

The Authority joined with several other municipalities in 1973 to form the Pennridge Wastewater Treatment Authority ("PWTA"). PWTA provides sewage treatment services to all or portions of the member municipalities and the area served by the Authority. PWTA's normal operating costs are assessed among the participants based upon their proportionate share of equivalent dwelling units. PWTA's charges to the Authority for treatment operating costs are expensed as incurred and totaled \$775,376 and \$755,035 for the years ended December 31, 2024 and 2023, respectively. Amounts due from PWTA for advances in excess of actual expenses totaled \$113,407 and \$45,160 at December 31, 2024 and 2023, respectively.

Capital construction and plant upgrade costs are assessed based upon the percentages of plant capacity attributed to each member. The Authority's payments to PWTA for capital construction and plant upgrades, as summarized in Note 5, are capitalized as purchased wastewater treatment capacity and depreciated over a period of 40 years.

# PERKASIE REGIONAL AUTHORITY

## Notes to Financial Statements

December 31, 2024 and 2023

### NOTE 8 - LONG-TERM DEBT

On November 6, 2019, the Authority issued Water and Sewer Revenue Bonds, Series 2019, in the amount of \$12,755,000 with an average interest rate of 3.69% to advance refund \$8,460,000 of outstanding Water and Sewer Revenue Bonds, Series 2014 and to payoff the outstanding balance of \$7,514,000 on a term loan. Principal payments on bond issues are made annually on February 1<sup>st</sup>. Interest is paid semiannually on February 1<sup>st</sup> and August 1<sup>st</sup> of each year. The bonds are secured by all revenues of the Authority.

As part of the issuance, the Authority received a bond premium of \$1,616,195 which is being amortized on a straight-line basis over the life of the bond issue and recorded to interest expense. The straight-line method is not materially difference from the effective interest method.

The Amended and Restated Trust Indenture related to the bond issue contains a default provision that requires the Authority to meet a certain rate covenant. See Note 10 for the explanation and calculation of the rate covenant.

On April 4, 2023, the Authority entered into a ten-year Water and Sewer Revenue Note, Series of 2023, in the amount of \$2,600,000 with a fixed interest rate of 3.5%. Principal payments on the Note are made annually on February 1<sup>st</sup>. Interest is paid semiannually on February 1<sup>st</sup> and August 1<sup>st</sup> of each year. The note is secured by all revenues of the Authority.

A summary of long term debt activity for the year ended December 31, 2024 and amounts due at December 31, 2024 follow:

	December 31, 2023	Additions	Reductions	December 31, 2024	Amounts Due Within One Year
Bonds, Series 2019	\$ 10,430,000	\$ -	\$ (1,205,000)	\$ 9,225,000	\$ 1,255,000
Note, Series 2023	2,600,000	-	(5,000)	2,595,000	5,000
Bond Premium	1,066,470	-	(131,934)	934,536	-
Grand Total	\$ 14,096,470	\$ -	\$ (1,341,934)	\$ 12,754,536	\$ 1,260,000

Interest expense on long term debt amounted to \$470,355 and \$485,155 for the years ended December 31, 2024 and 2023, respectively. Amortization of the bond premium amounted to \$131,934 for each of the years ended December 31, 2024 and 2023, which was reported as interest expense in the statement of revenues, expenses and changes in net position.

# PERKASIE REGIONAL AUTHORITY

## Notes to Financial Statements

December 31, 2024 and 2023

### NOTE 8 - LONG-TERM DEBT (CONTINUED)

Scheduled future principal and interest maturities with respect to long-term debt at December 31, 2024, follow:

Year	Bond Principal	Notes Payable	Total Long- Term Debt	Interest	Total Debt Service Requirement
2025	\$ 1,255,000	\$ 5,000	\$ 1,260,000	\$ 434,638	\$ 1,694,638
2026	1,310,000	5,000	1,315,000	383,163	1,698,163
2027	1,360,000	5,000	1,365,000	329,588	1,694,588
2028	1,415,000	5,000	1,420,000	273,913	1,693,913
2029	1,475,000	5,000	1,480,000	215,938	1,695,938
2030-2033	2,410,000	2,570,000	4,980,000	294,755	5,274,755
Total	\$ 9,225,000	\$ 2,595,000	\$ 11,820,000	\$ 1,931,995	\$ 13,751,995

### NOTE 9 – LEASES

#### LESSEE

A summary of the changes in the lease liability during the years ended December 31, 2024 and 2023 is as follows:

	Beginning	Increases	Decreases	Ending
<b>2024</b>				
Auto	\$ 23,649	\$ -	\$ (23,649)	\$ -
<b>2023</b>				
Auto	\$ 34,732	\$ -	\$ (11,083)	\$ 23,649

The weighted average lease term and discount rate as of December 31, 2024 and 2023 were as follows:

	2024	2023
Weighted average remaining lease term	0 yrs	2.5 yrs
Weighted average discount rate	0%	3.50%

#### LESSOR

The Authority has entered into a sublease of its office space as well a lease of its tank site for cell service, as a lessor. The leases have various terms expiring between May 31, 2025 and December 3, 2027. The lessees are required to make monthly fixed payments ranging from \$2,274 to \$5,435 with minimal escalation clauses and options to extend the lease term. The lease receivable was discounted using the Authority's effective borrowing rate of 3.5%. For the years ended December 31, 2024 and 2023, the Authority recognized lease revenue of \$101,246 and \$117,599, respectively.

# PERKASIE REGIONAL AUTHORITY

## Notes to Financial Statements

December 31, 2024 and 2023

### NOTE 9 – LEASES (CONTINUED)

As of December 31, 2024 and 2023, the lease receivable and deferred inflows amounted to \$78,322 and \$162,254, respectively.

A summary of the future expected lease rental payments and interest for the next four years follows:

Year Ending December 31	Future Rents
2025	\$ 55,724
2026	27,283
2027	25,009
Subtotal	108,016
Interest	(29,694)
Net Lease Receivable	\$ 78,322

### NOTE 10 - RETIREMENT PLAN

The Authority offers a defined benefit to its employees by participating in PMRS, an agent multiple-employer public employees' retirement system administered by the Pennsylvania Municipal Retirement Board. PMRS acts as a common investment and administrative agent for participating municipal pension plans. The agent maintains each municipality's accounts separately with that municipality's contributions and related employees' contributions.

The assets may only be used for payment of benefits to members of the plan. PMRS issues a separate publicly available Comprehensive Annual Financial Report, which can be obtained by contacting the PMRS accounting office at 1010 N 7<sup>th</sup> Street, Suite 301, Harrisburg, PA 17102-1400. The plan's coverage and benefit provisions are summarized below:

#### CONTRIBUTIONS

An Actuarially Determined Contribution is a contribution amount determined in accordance with Actuarial Standards of Practice. The Actuarially Determined Contribution provided is based upon the plan's minimum municipal obligation (MMO) as defined in Pennsylvania Act 205 of 1984 ("Act 205"). The MMO is based upon the plan's biennial actuarial valuation. Any funding requirements established by the MMO in excess of required employee contributions must be paid by the municipality in accordance with Act 205.

The MMO for the years ended December 31, 2024 and 2023 amounted to \$115,625 and \$116,781, respectively. Authority employees are required to contribute 3% of compensation. Any member who terminates service prior to eligibility for vesting or retirement benefits shall receive all amounts contributed in a lump-sum amount, plus interest which is credited at an annual rate of 6.0%.

# PERKASIE REGIONAL AUTHORITY

## Notes to Financial Statements

December 31, 2024 and 2023

### NOTE 10 - RETIREMENT PLAN (CONTINUED)

#### BENEFITS

All full time employees are covered under the retirement plan. The plan does not require employee contributions. Employees are 100 % vested in their contributions after five years of service. Normal retirement age is 60 years old and five years of service. The Retirement benefit is equal to 2% of final salary multiplied by total years of credited service, not to exceed 40% of final salary. Final salary is the average annual compensation paid during the member's highest five consecutive years of employment, not to exceed 75% of the participant's final salary. Members who separate from employment upon attainment of age 55 and with 15 years of credited service are entitled to a reduced benefit.

#### PLAN MEMBERS COVERED BY BENEFIT TERMS

The agent maintains each municipality's accounts separately with that municipality's contributions and related employees' contributions. The assets may only be used for payment of benefits to members of the plan. As of January 1, 2023 (the last actuarial valuation date), the number of active participants, deferred vested participants, and participants currently receiving a benefit from the plan is summarized below:

For the year ending December 31,	2024	2023
Inactive employees or beneficiaries currently receiving benefits	11	10
Inactive employees entitled to, but not yet receiving benefits	3	3
Active employees	8	8
Total participant count	22	21

The net pension liability (asset) at December 31, 2024 and 2023 was measured as of December 31, 2023 and the total pension liability (asset) used to calculate the net pension asset was determined by an actuarial valuation as of January 1, 2023. The Authority's proportion of the net pension liability was based on a projection of the Authority's long-term share of contributions to the pension plan relative to the projected contributions of all participating component units, actuarially determined.

#### EXPECTED RATE OF RETURN

The PMRS System's long-term expected rate of return was determined using a building block method in which best-estimates of expected future real rates of return are developed for each major asset class, for the portfolio as a whole and at different levels of probability or confidence. There are four steps to the method:

- 1) Expected future real rates of return are based primarily on the 20 year historic nominal rates of return as reflected by applicable return indexes and may be adjusted for specific asset classes if, in the Board's opinion, any such asset classes are expected in the future to significantly vary from its 20 year historical returns. These nominal rates of return further assume that investment expenses will be offset by the additional return performance derived from active investment management.
- 2) The nominal rates of return by asset class are adjusted by a constant rate of expected future annual inflation rate of 2.8% to produce real rates of return.
- 3) The real rates of return are further adjusted by weighting each asset class using the PMRS portfolio target asset allocations. The results from steps 1 through 3 are shown in the chart below labeled "System Nominal and Real Rates of Return by Asset Class."

# PERKASIE REGIONAL AUTHORITY

## Notes to Financial Statements

December 31, 2024 and 2023

### NOTE 10 - RETIREMENT PLAN (CONTINUED)

#### EXPECTED RATE OF RETURN (CONTINUED)

4) These weighted real rates of return are then subjected to a probability simulation to understand the likelihood of success in achieving various portfolio return levels. Based on the most recent asset allocation study conducted by Dahab Associates, the minimum acceptable confidence level for the Board has been determined to be 70%. The chart below identifies simulated portfolio returns at various confidence levels.

For the years ended December 31, 2024 and 2023, the target allocation and best estimates of real rates of return for each asset class are summarized in the following table:

<u>2024</u>			
	Target	Nominal	Long-term
Asset Class	Allocation	Rate of	Expected Real
		Return	Rate of Return
Domestic Equities (large capitalized firms)	24.5%	7.4%	4.9%
Domestic Equities (small capitalized firms)	8%	8.3%	5.8%
International Equities (internationally developed markets)	14.5%	7.7%	5.2%
International Equities (emerging markets)	3%	8.4%	5.9%
Global Equities	5%	6.6%	4.1%
Real Estate	10%	6.4%	3.9%
Timber	5%	5.8%	3.3%
Fixed Income (Core Investment Grade)	24%	5.0%	2.5%
Fixed Income (Opportunistic Credit)	5%	7.0%	4.5%
Cash	1%	3.4%	0.9%
Total Portfolio	100%	7.3%	4.8%

<u>2023</u>			
	Target	Nominal	Long-term
Asset Class	Allocation	Rate of	Expected Real
		Return	Rate of Return
Domestic Equities (large capitalized firms)	24.5%	7.5%	5.0%
Domestic Equities (small capitalized firms)	8%	8.2%	5.7%
International Equities (internationally developed markets)	14.5%	7.6%	5.1%
International Equities (emerging markets)	3%	8.0%	5.5%
Global Equities	5%	7.0%	4.5%
Real Estate	10%	7.4%	4.9%
Timber	5%	6.5%	4.0%
Fixed Income (Core Investment Grade)	24%	4.6%	2.1%
Fixed Income (Opportunistic Credit)	5%	8.0%	5.5%
Cash	1%	2.2%	-.3%
Total Portfolio	100%	7.4%	4.9%



# PERKASIE REGIONAL AUTHORITY

## Notes to Financial Statements

December 31, 2024 and 2023

### NOTE 10 - RETIREMENT PLAN (CONTINUED)

#### ACTUARIAL ASSUMPTIONS

For the years ended December 31, 2024 and 2023, the Authority's total pension liability was determined by an actuarial valuation, using the following actuarial assumptions applied to the period included in the measurement:

Actuarial Cost Method:	Entry Age
Amortization Period:	Level dollar based upon the amortization periods in Act 205
Asset Valuation Method:	Based upon municipal reserves
Discount Rate:	5.25%
Inflation Rate:	2.2%
Salary Increases:	Age related scale with merit and inflation component
COLA Increases:	2.2% for those eligible for a COLA
Pre-Retirement Mortality:	Males – PUB-2010 General Employees male table Females – PUB-2010 General Employees female table
Post-Retirement Mortality:	Males – RP-2006 annuitant male table Females – RP-2006 annuitant female table

#### DISCOUNT RATE

The discount rate used to measure the total pension liability was 5.25%. The projection of cash flows used to determine the discount rate assumes that the employees will continue to contribute at the current rates and the employers will continue the historical and legally required practice of contributing to the Plan based on an Actuarially Determined Contribution, reflecting a payment equal to annual normal cost, the expected administrative expenses, and an amount necessary to amortize the remaining Unfunded Actuarial Liability as a level dollar amount over a closed period.

#### SENSITIVITY TO CHANGES IN DISCOUNT RATE

The following presents the net pension (asset) / liability of the Authority, calculated using the discount rate of 5.25%, as well as what the Authority's net pension (asset) / liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.25%) or 1-percentage-point higher (6.25%) than the current rate:

<b>2024</b>	1% Decrease (4.25%)	Discount Rate (5.25%)	1% Increase (6.25%)
Net pension liability / (asset)	\$ 531,559	\$ 76,702	\$ (306,912)
 <b>2023</b>	 1% Decrease (4.25%)	 Discount Rate (5.25%)	 1% Increase (6.25%)
Net pension liability / (asset)	\$ 145,666	\$ (342,789)	\$ (754,476)

# PERKASIE REGIONAL AUTHORITY

## Notes to Financial Statements

December 31, 2024 and 2023

### NOTE 10 - RETIREMENT PLAN (CONTINUED)

#### CHANGES IN NET PENSION ASSET

Changes in the net pension (asset) liability for the years ended December 31, 2024 and 2023 are as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Pension (b)	Net Pension Liability (Asset) (a) – (b)
Balance at December 31, 2023	\$3,998,931	\$3,696,171	\$302,760
Changes for the year:			
Service cost	124,487	-	124,487
Interest	199,352	-	199,352
Employer contributions	-	116,341	(116,341)
Employee contributions	-	65,392	(65,392)
Contributions – PMRS assessment	-	460	(460)
Net investment income	-	378,845	(378,845)
Benefit payments	(613,536)	(613,536)	-
Administrative expense	-	(11,141)	11,141
Net change	(289,697)	(63,639)	(226,058)
Balance at December 31, 2024	\$3,709,234	\$3,632,532	\$76,702

	Total Pension Liability (a)	Plan Fiduciary Net Pension (b)	Net Pension Liability (Asset) (a) – (b)
Balance at December 31, 2022	\$3,823,315	\$4,166,104	\$(342,789)
Changes for the year:			
Service cost	123,798	-	123,798
Interest	202,320	-	202,320
Differences between expected and actual experience	(7,837)	-	(7,837)
Employer contributions	-	100,697	(100,697)
Employee contributions	-	64,555	(64,555)
Contributions – PMRS assessment	-	440	(440)
Net investment income	-	(482,788)	482,788
Benefit payments	(142,665)	(142,665)	-
Administrative expense	-	(10,172)	10,172
Net change	175,616	(469,933)	645,549
Balance at December 31, 2023	\$3,998,931	\$3,696,171	\$302,760

# PERKASIE REGIONAL AUTHORITY

## Notes to Financial Statements

December 31, 2024 and 2023

### NOTE 10 - RETIREMENT PLAN (CONTINUED)

#### DEFERRED OUTFLOWS/INFLOWS OF RESOURCES RELATED TO PENSION

At December 31, 2024 and 2023, the Authority reported deferred outflows and inflows of resources related to its pension plan from the following sources:

##### December 31, 2024

	Deferred Inflows of Resources	Deferred Outflows of Resources
Difference between expected and actual experience	\$ 4,703	\$ 32,745
Change in assumptions	-	16,177
Net difference between projected and actual earnings on pension plan investments	-	50,368
	4,703	99,290
Contributions subsequent to measurement date	-	115,625
Total	\$ 4,703	\$ 214,915

##### December 31, 2023

	Deferred Inflows of Resources	Deferred Outflows of Resources
Difference between expected and actual experience	\$ 184,666	\$ 112,501
Change in assumptions	-	62,193
Net difference between projected and actual earnings on pension plan investments	350,463	-
	535,129	174,694
Contributions subsequent to measurement date	-	217,898
Total	\$ 535,129	\$ 392,592

#### DEFERRED OUTFLOWS/INFLOWS OF RESOURCES RELATED TO PENSION

Deferred inflows and outflows are amortizable over a five-year period, beginning in the year in which the differences occurred and will be recognized annually in pension expense as follows:

Year ending December 31	
2024	\$ 9,895
2025	28,119
2026	94,201
2027	(37,628)
Total	\$ 94,587

# PERKASIE REGIONAL AUTHORITY

## Notes to Financial Statements

December 31, 2024 and 2023

### NOTE 10 - RETIREMENT PLAN (CONTINUED)

For the years ended December 31, 2024 and 2023, the Authority's pension expense consisted of the following:

	2024	2023
Change in pension liability	\$ (226,058)	\$ 645,549
Change in deferred outflows	224,490	(224,019)
Change in deferred inflows	(93,900)	(303,297)
Employer contributions	116,821	101,117
Pension expense	<u>\$ 21,353</u>	<u>\$ 219,350</u>

### NOTE 11 - RATE COVENANT COMPLIANCE

Section 6.02 of the Original and Amended and Restated Trust Indenture requires the Authority to establish water and sewer rates and other charges which, together with any investment income earned on Funds under the Trust Indenture will be sufficient to pay (1) the administrative expenses of the Authority, (2) the expenses of operating, maintaining and repairing the Water and Sewer System, and (3) 110% of the average annual debt service requirements on Water and Sewer Revenue Bonds (but in no event less than the actual debt service requirements of the current fiscal year).

A calculation of the Authority's compliance with the requirement for the year ended December 31, 2024 and 2023 are as follows:

Description	2024	2023
Total pledged revenues	\$ 6,107,210	\$ 9,354,240
Total operating expense (net of depreciation)	<u>2,470,546</u>	<u>2,664,087</u>
Amount available for debt service	3,636,664	6,690,153
Average annual debt service @110%	<u>1,865,156</u>	<u>1,675,856</u>
Pass	<u>\$ 1,771,508</u>	<u>\$ 5,014,297</u>

### NOTE 12 - RISK MANAGEMENT AND COMMITMENTS

#### LITIGATION

In the normal course of its activities, the Authority is a party to various legal actions and subject to certain asserted and unasserted claims and assessments. The Authority is of the opinion that the outcome of any pending actions will not have a material effect on the Authority's financial position or results of operations.

#### RISK MANAGEMENT

The Authority is subject to various risks of losses arising from torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters for which the Authority purchases commercial insurance. No settlements have exceeded coverage during the years ended December 31, 2024, 2023 and 2022.

# **PERKASIE REGIONAL AUTHORITY**

## **Notes to Financial Statements**

**December 31, 2024 and 2023**

### **NOTE 13 - SUBSEQUENT EVENTS**

In March 2025, the Authority obtained a \$3.8M Pennvest Grant and Loan for treatment related to Well #4. Of the \$3, 841,000 received, \$3,173,000 million is a grant from Pennvest in which the proceeds do not have to be repaid and the remaining \$668,000 requires 240 monthly payments of approximately \$3,300 consisting of principal and interest of 1.74%. The Authority can make interest only payments up to thirty-months. The loan is secured by the water and sewer revenue of the Authority.

Subsequent events have been evaluated through May 30, 2025, which is the date the financial statements were available to be issued. Other than the grant and loan mentioned above, there were no other subsequent events requiring recognition or disclosure in these financial statements as a result of this evaluation.

**PERKASIE REGIONAL AUTHORITY**

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios (Unaudited)

December 31, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Total Pension Liability - Authority's Portion</b>										
Service cost	\$ 124,487	\$ 123,798	\$ 127,584	\$ 127,412	\$ 99,302	\$ 92,941	\$ 89,435	\$ 83,496	\$ 95,533	\$ 106,864
Interest	199,352	202,320	192,873	171,414	163,318	184,607	178,155	171,007	164,836	165,220
Differences between expected and actual experience	-	(7,837)	-	163,725	-	(553,998)	-	99,868	(4,901)	(168,060)
Changes of assumptions	-	-	-	80,893	-	-	-	95,600	3,889	-
Benefit payments	(613,536)	(142,665)	(140,164)	(125,920)	(123,610)	(135,749)	(155,161)	(185,664)	(98,088)	(91,780)
Net change in total pension liability - Authority's portion	(289,697)	175,616	180,293	417,524	139,010	(412,199)	112,429	264,307	161,269	12,244
Total pension liability - beginning	3,998,931	3,823,315	3,643,022	3,225,498	3,086,488	3,498,687	3,386,258	3,121,951	2,960,682	2,948,438
Total pension liability - ending - Authority's portion	<u>\$ 3,709,234</u>	<u>\$ 3,998,931</u>	<u>\$ 3,823,315</u>	<u>\$ 3,643,022</u>	<u>\$ 3,225,498</u>	<u>\$ 3,086,488</u>	<u>\$ 3,498,687</u>	<u>\$ 3,386,258</u>	<u>\$ 3,121,951</u>	<u>\$ 2,960,682</u>
<b>Plan Fiduciary Net Position - Authority's portion</b>										
Contributions - employer	\$ 116,341	\$ 100,697	\$ 98,399	\$ 95,527	\$ 99,132	\$ 86,277	\$ 86,207	\$ 85,336	\$ 82,722	\$ 44,964
Contributions - PMRS assessment	460	440	420	400	420	440	440	440	460	-
Contributions - employee	65,392	64,555	72,446	65,916	44,410	34,542	29,744	27,655	31,878	32,854
PMRS investment income	190,705	184,194	173,264	160,917	174,719	163,819	154,667	135,686	147,816	139,919
Market value investment income	188,140	(666,982)	330,410	335,734	(124,439)	(327,654)	340,759	81,114	(154,434)	18,558
Benefits payments	(613,536)	(142,665)	(140,164)	(125,920)	(123,610)	(135,749)	(155,161)	(185,664)	(98,088)	(91,780)
PMRS administrative expense	(460)	(440)	(420)	(400)	(420)	(440)	(440)	(440)	(460)	(480)
Additional administrative expense	(10,681)	(9,732)	(9,813)	(7,011)	(6,039)	(7,311)	(7,113)	(6,647)	(6,162)	(5,366)
Net change in plan fiduciary net position	(63,639)	(469,933)	524,542	525,163	64,173	(186,076)	449,103	137,480	3,732	138,669
Plan fiduciary net position - beginning	3,696,171	4,166,104	3,641,562	3,116,399	3,052,226	3,238,302	2,789,199	2,651,719	2,647,987	2,509,318
Plan fiduciary net position - ending - Authority's Portion	<u>\$ 3,632,532</u>	<u>\$ 3,696,171</u>	<u>\$ 4,166,104</u>	<u>\$ 3,641,562</u>	<u>\$ 3,116,399</u>	<u>\$ 3,052,226</u>	<u>\$ 3,238,302</u>	<u>\$ 2,789,199</u>	<u>\$ 2,651,719</u>	<u>\$ 2,647,987</u>
Net pension liability (asset) - ending - Authority's Portion	<u>\$ 76,702</u>	<u>\$ 302,760</u>	<u>\$ (342,789)</u>	<u>\$ 1,460</u>	<u>\$ 109,099</u>	<u>\$ 34,262</u>	<u>\$ 260,385</u>	<u>\$ 597,059</u>	<u>\$ 470,232</u>	<u>\$ 312,695</u>
Plan fiduciary net position as a percentage of total pension liability	97.9%	92.4%	109.0%	100.0%	96.6%	98.9%	92.6%	82.4%	84.9%	89.4%
Covered employee payroll	640,388	639,258	594,972	599,762	561,760	604,614	617,991	617,133	673,946	757,952
Net pension liability as a percentage of covered employee payroll	12.0%	47.4%	-57.6%	0.2%	19.4%	5.7%	42.1%	96.7%	69.8%	41.3%

PERKASIE REGIONAL AUTHORITY

Schedule of Employer Contributions (Unaudited)

December 31, 2024

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 116,781	\$ 101,117	\$ 98,819	\$ 95,927	\$ 99,532	\$ 86,717	\$ 86,667	\$ 85,796	\$ 83,182	\$ 44,197
Contributions in relation to the Actuarially determined contribution	<u>116,781</u>	<u>101,137</u>	<u>98,819</u>	<u>95,927</u>	<u>99,552</u>	<u>86,717</u>	<u>86,667</u>	<u>85,796</u>	<u>83,182</u>	<u>44,964</u>
Contribution excess	<u>\$ -</u>	<u>\$ (20)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (20)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (767)</u>
Covered payroll	\$ 640,388	\$ 639,258	\$ 594,972	\$ 599,762	\$ 561,760	\$ 604,614	\$ 617,991	\$ 617,133	\$ 673,946	\$ 757,952
Contributions as a percentage of covered payroll	18.24%	15.82%	16.61%	15.99%	17.72%	14.34%	14.02%	13.90%	12.34%	5.93%



PERKASIE REGIONAL AUTHORITY

Notes to Required Supplementary Information (Unaudited)

December 31, 2024

(1) Significant methods and assumptions used in calculating the actuarially determined contributions

The methods and assumptions used in calculating the actuarially determined contributions are as follows:

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Valuation date	December 31, 2023	December 31, 2023	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016	December 31, 2015	December 31, 2014
Actuarial cost method	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age
Amortization method	Level dollar based on the amortization periods in Act 205	Level dollar based on the amortization periods in Act 205	Level dollar based on the amortization periods in Act 205	Level dollar based on the amortization periods in Act 205	Level dollar based on the amortization periods in Act 205	Level dollar based on the amortization periods in Act 205	Level dollar based on the amortization periods in Act 205	Level dollar based on the amortization periods in Act 205	Level dollar based on the amortization periods in Act 205	Level dollar based on the amortization periods in Act 205
Asset valuation method	Based on the municipal reserves	Based on the municipal reserves	Based on the municipal reserves	Based on the municipal reserves	Based on the municipal reserves	Based on the municipal reserves	Based on the municipal reserves	Based on the municipal reserves	Based on the municipal reserves	Based on the municipal reserves
Actuarial assumptions:										
Discount rate	5.25%	5.25%	5.25%	5.25%	5.25%	5.50%	5.50%	5.50%	5.50%	5.50%
Inflation	2.20%	2.80%	2.80%	2.80%	2.80%	3.00%	3.00%	3.00%	3.00%	3.00%
Salary increases	Age-related scale with merit and inflation component	Age-related scale with merit and inflation component	Age-related scale with merit and inflation component	Age-related scale with merit and inflation component	Age-related scale with merit and inflation component	Age-related scale with merit and inflation component	Age-related scale with merit and inflation component	Age-related scale with merit and inflation component	Age-related scale with merit and inflation component	Age-related scale with merit and inflation component
COLA increases	2.2% for those eligible for a COLA	2.8% for those eligible for a COLA	2.8% for those eligible for a COLA	2.8% for those eligible for a COLA	2.8% for those eligible for a COLA	3.0% for those eligible for a COLA	3.0% for those eligible for a COLA	3.0% for those eligible for a COLA	3.0% for those eligible for a COLA	3.0% for those eligible for a COLA
Pre-retirement mortality	Males: PUB-2010 General Employees male table	Males: RP 2000 non-annuitant male table projected 15 years with scale AA	Males: RP 2000 non-annuitant male table projected 15 years with scale AA	Males: RP 2000 non-annuitant male table projected 15 years with scale AA	Males: RP 2000 non-annuitant male table projected 15 years with scale AA	Males: RP 2000 with one year set back	Males: RP 2000 with one year set back	Males: RP 2000 with one year set back	Males: RP 2000 with one year set back	Males: RP 2000 with one year set back
	Females: PUB-2010 General Employees female table	Females: RP 2000 non-annuitant female table projected 15 years with scale AA, setback five years	Females: RP 2000 non-annuitant female table projected 15 years with scale AA, setback five years	Females: RP 2000 non-annuitant female table projected 15 years with scale AA, setback five years	Females: RP 2000 non-annuitant female table projected 15 years with scale AA, setback five years	Females: RP 2000 with five year set back	Females: RP 2000 with five year set back	Females: RP 2000 with five year set back	Females: RP 2000 with five year set back	Females: RP 2000 with five year set back
Post-retirement mortality	Males: RP 2006 non-annuitant male table	Males: RP 2000 non-annuitant male table projected 5 years with scale AA	Males: RP 2000 non-annuitant male table projected 5 years with scale AA	Males: RP 2000 non-annuitant male table projected 5 years with scale AA	Males: RP 2000 non-annuitant male table projected 5 years with scale AA	Males: RP 2000 combined healthy mortality	Males: RP 2000 combined healthy mortality	Males: RP 2000 combined healthy mortality	Males: RP 2000 combined healthy mortality	Males: RP 2000 combined healthy mortality
	Females: RP 2006 non-annuitant female table	Females: RP 2000 non-annuitant female table projected 10 years with scale AA	Females: RP 2000 non-annuitant female table projected 10 years with scale AA	Females: RP 2000 non-annuitant female table projected 10 years with scale AA	Females: RP 2000 non-annuitant female table projected 10 years with scale AA	Females: RP 2000 combined healthy mortality	Females: RP 2000 combined healthy mortality	Females: RP 2000 combined healthy mortality	Females: RP 2000 combined healthy mortality	Females: RP 2000 combined healthy mortality

**PERKASIE REGIONAL AUTHORITY**

Schedule of Operating Expenses

Years Ended December 31, 2024 and 2023

	2024	%	2023	%	Variance Increase (Decrease)
<b>SEWER SERVICE</b>					
Salaries	\$ 60,601	<b>1.1</b>	\$ 76,021	1.4	\$ (15,420)
Payroll Taxes	4,850	<b>0.1</b>	6,104	0.1	(1,254)
Materials and Supplies	2,148	<b>0.0</b>	3,218	0.1	(1,070)
Electric	380	<b>0.0</b>	385	0.0	(5)
Maintenance and Repairs	2,629	<b>0.0</b>	16,173	0.3	(13,544)
Vehicle	11,179	<b>0.2</b>	19,143	0.3	(7,964)
Uniforms	2,445	<b>0.0</b>	1,172	0.0	1,273
Treatment Fees - Operating	775,376	<b>14.6</b>	755,035	13.8	20,341
Total Sewer Service	859,608	<b>16.0</b>	877,251	16.0	(17,643)
<b>WATER SERVICE</b>					
Salaries	279,540	<b>5.3</b>	275,061	5.0	4,479
Payroll Taxes	22,373	<b>0.4</b>	22,086	0.4	287
Materials and Supplies	12,665	<b>0.2</b>	46,747	0.9	(34,082)
Electric	113,560	<b>2.1</b>	92,548	1.7	21,012
Maintenance and Repairs	115,451	<b>2.2</b>	167,340	3.1	(51,889)
Vehicle	16,990	<b>0.3</b>	18,755	0.3	(1,765)
Uniforms	1,596	<b>0.0</b>	2,290	0.0	(694)
Testing	53,746	<b>1.0</b>	44,848	0.8	8,898
Meters	-	<b>0.0</b>	-	0.0	-
Total Water Service	615,921	<b>11.5</b>	669,675	12.2	(53,754)
<b>PROFESSIONAL FEES</b>					
Consulting Engineer	36,660	<b>0.7</b>	47,257	0.9	(10,597)
Accounting and Audit	61,800	<b>1.2</b>	40,685	0.7	21,115
Legal	12,524	<b>0.2</b>	10,783	0.2	1,741
Hydrogeologist	41,955	<b>0.8</b>	25,000	0.5	16,955
Total Professional Fees	152,939	<b>2.9</b>	123,725	2.3	29,214
<b>GENERAL AND ADMINISTRATIVE</b>					
Office Payroll	325,366	<b>6.1</b>	266,413	4.9	58,953
Employee Insurance	172,552	<b>3.3</b>	175,540	3.2	(2,988)
Payroll Taxes	27,742	<b>0.5</b>	23,178	0.4	4,564
Pension	21,353	<b>0.4</b>	219,350	4.0	(197,997)
Office Equipment	39,920	<b>0.8</b>	63,036	1.1	(23,116)
General Business Insurance	62,985	<b>1.2</b>	61,363	1.1	1,622
Communications	22,139	<b>0.4</b>	16,419	0.3	5,720
Postage	15,879	<b>0.3</b>	8,029	0.1	7,850
Education	5,010	<b>0.1</b>	4,006	0.1	1,004
Utilities	20,362	<b>0.4</b>	14,291	0.3	6,071
Maintenance and Repairs - Office	32,498	<b>0.6</b>	47,308	0.9	(14,810)
Office Supplies	3,239	<b>0.1</b>	2,091	0.0	1,148
Newsletter	737	<b>0.0</b>	-	0.0	737
Trustee Fees	9,465	<b>0.2</b>	3,233	0.1	6,232
Dues and Subscriptions	51,846	<b>1.0</b>	50,661	0.9	1,185
Miscellaneous	27,933	<b>0.5</b>	35,751	0.7	(7,818)
Vehicles	2,057	<b>0.0</b>	2,287	0.0	(230)
Billing	995	<b>0.0</b>	480	0.0	515
Total General and Administrative Expenses	842,078	<b>15.9</b>	993,436	18.1	(151,358)
<b>Total Operating Expenses</b>	<b>\$ 2,470,546</b>	<b>46.3</b>	<b>\$ 2,664,087</b>	<b>48.6</b>	<b>\$ (193,541)</b>

**PERKASIE REGIONAL AUTHORITY**

Schedule of Revenues and Expenses - Budget and Actual

Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
<b>OPERATING REVENUES</b>			
Sewer Service Charges:			
Single Family	\$ 1,797,080	\$ 1,772,900	\$ 24,180
Multi-Family	302,066	336,300	(34,234)
Commercial	134,910	183,100	(48,190)
Industrial	26,311	36,300	(9,989)
School	54,392	67,800	(13,408)
Church	8,930	7,100	1,830
Public	22,660	31,200	(8,540)
Mixed	25,326	28,900	(3,574)
Miscellaneous	<u>40,495</u>	<u>45,800</u>	<u>(5,305)</u>
Total Sewer Service Charges	2,412,170	2,509,400	(97,230)
Water Sales:			
Single Family	1,902,259	1,861,200	41,059
Multi-Family	261,836	265,000	(3,164)
Commercial	159,967	157,000	2,967
Industrial	29,714	25,000	4,714
School	65,167	72,400	(7,233)
Church	12,610	12,800	(190)
Public	18,263	27,500	(9,237)
Mixed	25,322	29,000	(3,678)
Miscellaneous	<u>43,951</u>	<u>46,900</u>	<u>(2,949)</u>
Total Water Sales	2,519,089	2,496,800	22,289
Other Revenue:			
Fire Charges	104,713	89,900	14,813
Other	<u>146,749</u>	<u>36,210</u>	<u>110,539</u>
Total Other Revenue	<u>251,462</u>	<u>126,110</u>	<u>125,352</u>
Total Operating Revenues	\$ <u><u>5,182,721</u></u>	\$ <u><u>5,132,310</u></u>	\$ <u><u>50,411</u></u>
<b>OPERATING EXPENSES</b>			
Sewer Service:			
Salaries	\$ 60,601	\$ 106,000	\$ (45,399)
Materials and Supplies	2,148	8,000	(5,852)
Electric	380	800	(420)
Maintenance and Repairs	2,629	36,700	(34,071)
Vehicle	11,179	20,120	(8,941)
Uniforms	2,445	1,260	1,185
Treatment Fees	<u>775,376</u>	<u>984,000</u>	<u>(208,624)</u>
Total Sewer Service	854,758	1,156,880	(302,122)

**PERKASIE REGIONAL AUTHORITY**

Schedule of Revenues and Expenses - Budget and Actual, Continued

Year Ended December 31, 2024

	Actual	Budget	Variance
Water Service:			
Salaries	279,540	364,500	(84,960)
Materials and Supplies	12,665	56,400	(43,735)
Electric	113,560	102,640	10,920
Maintenance and Repairs	115,451	158,300	(42,849)
Vehicle	16,990	17,040	(50)
Uniforms	1,596	3,660	(2,064)
Testing	53,746	34,500	19,246
Meters	-	6,700	(6,700)
Total Water Service	593,548	743,740	(150,192)
Professional Fees:			
Consulting Engineer	36,660	31,100	5,560
Auditor	61,800	45,100	16,700
Legal	12,524	17,400	(4,876)
Hydrogeologist	41,955	29,600	12,355
Total Professional Fees	152,939	123,200	29,739
General and Administrative:			
Salaries	325,366	267,000	58,366
Employee Benefits	248,870	391,600	(142,730)
Materials and Supplies	77,704	107,400	(29,696)
Utilities	20,362	24,800	(4,438)
Communications	22,139	30,700	(8,561)
Maintenance and Repairs - Office	39,920	63,560	(23,640)
Vehicles	2,057	2,170	(113)
Maintenance and Repairs - Building	32,498	23,100	9,398
Lease of Vehicles	-	17,000	(17,000)
Trustee Fees	9,465	6,200	3,265
Insurance	62,985	75,000	(12,015)
Miscellaneous	27,935	2,600	25,335
Total General and Administrative	869,301	1,011,130	(141,829)
Total Operating Expenses	2,470,546	3,034,950	(564,404)
Operating Revenues Over Expenses	\$ 2,712,175	\$ 2,097,360	\$ 614,815

**PERKASIE REGIONAL AUTHORITY**

**Schedule of Revenues and Expenses - Budget and Actual, Continued**

**Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Operating Revenues Over Expenses	\$ 2,712,175	\$ 2,097,360	\$ 614,815
Nonoperating Revenues (Expenses):			
Investment Income	447,573	12,300	435,273
Lease Income	101,246	92,500	8,746
Capital contributions	254,730	-	254,730
Interest Expense	(364,789)	-	(364,789)
Principal Payments on Debt	(1,160,000)	(1,723,588)	563,588
Transfer for Debt Coverage	<u>-</u>	<u>(478,572)</u>	<u>478,572</u>
Total Nonoperating Revenues (Expenses) - Net	<u>(721,240)</u>	<u>(2,097,360)</u>	<u>1,376,120</u>
Total Revenues Over Expenses	\$ <u>1,990,935</u>	\$ <u>-</u>	\$ <u>1,990,935</u>
Reconciliation of Budget Reporting to Financial Statements:			
Revenues Over Expenses	\$ 1,990,935		
Principal Payments on Debt	1,160,000		
Tapping Fees	120,940		
Depreciation and Amortization	<u>(1,449,396)</u>		
Increase in Net Position per Statement of Revenues, Expenses, and Changes in Net Position	\$ <u>1,822,479</u>		

# **PENNRIDGE WASTEWATER TREATMENT AUTHORITY**

## **MINUTES OF REGULAR MEETING**

180 Maple Avenue, P.O. Box 31  
Sellersville, PA 18960-0031  
April 28, 2025

A regular meeting of the Pennridge Wastewater Treatment Authority was called to order by Chairman Daniel Wurst at 7:00 p.m. In attendance were Board Members Steven Rose, Alan Frick, James Hull, Mike Aubertin, Jim Pruitt, David Nyman, Keith Hass, and Randy Faulkner. Also in attendance were Alfred Ciottoni, P.E. (SC Engineers), Scott Denlinger, Esq. (Solicitor), Kevin Franks (Manager) and Lisa Salemno (Office Administrator).

Mr. Wurst opened the meeting and joined in the "Pledge of Allegiance".

### **PUBLIC COMMENT**

Mr. Wurst asked if there were any comments from the public and there were none.

### **MINUTES OF PREVIOUS MEETING**

A Pruitt - Hull motion to approve the Minutes of the March 24, 2025 Board Meeting, unanimously carried.

### **FINANCIAL STATEMENTS**

A Nyman - Faulkner motion to incorporate the Operating, Capital, and the UV Unit Financial Reports for the month ended March 31, 2025, into the record, unanimously carried.

### **BUSINESS FROM THE FLOOR**

None.

### **SPECIAL BUSINESS**

#### **A. Correspondence**

1. Email dated March 28, 2025 to PWTa, from Mr. Mark Brooks, regarding public records request.
2. Email dated April 1, 2025 to Mr. Brooks, from Mr. Scott Denlinger, Esq., PWTa Solicitor, regarding a response to the public records request.
3. Letter dated April 7, 2025 to Mr. Kevin Franks, PWTa Manager, from Ms. Eileen Bradley, Sellersville Borough Manager, regarding a second EDU change request to the Twelfth and N. Main Streets project in Sellersville.

### **ENGINEER'S REPORT**

Mr. Ciottoni reported that the UV Unit equipment should be delivered the end of June.

Mr. Ciottoni also reported that he and Mr. Franks had a conference call with DEP to discuss the re-rating for the plant. An engineering report will be submitted to DEP in a few weeks supporting an increase in the hydraulic loading of the plant.

A Rose - Aubertin motion to accept the Engineer's report, unanimously carried.

### **SOLICITOR'S REPORT**

Mr. Denlinger reported that he continues to work on preparing an Amended and Restated operating agreement for the Authority, and he hopes to share a draft in the next couple weeks with Dan Wurst, Dave Nyman and Keith Hass in order to get preliminary feedback.

The Board went into executive session at 7:18 p.m. to discuss the UV Unit project and the regular meeting resumed at 7:37 p.m.

A Hass - Nyman motion to approve the Solicitor's report, unanimously carried.

### **MANAGER'S REPORT**

#### **NPDES PERMIT REQUIREMENTS**

Mr. Franks reported that there was one violation for fecal coliform on the Authority's NPDES Permit for the month of March 2025. The recorded rainfall for March was 2.4". The single highest daily flow was 4.78 MGD, with a monthly average flow reported at 2.8 MGD.

Mr. Franks also reported that the ammonia levels were high in the plant. Staff had drained the aeration tanks and found that the air diffusers replaced two months ago were the wrong air flow. They contacted the company who will be shipping new ones out at no cost and staff will replace them. A contractor was also working on fixing an air leak that had been found. Mr. Franks informed the board that a utility water leak had been found and fixed a few weeks ago and the staff would continue working on annual tank cleaning.

Mr. Franks also noted that Sellersville sent an updated request for 31 EDUs to be allocated for Twelfth and North Main Streets.

A Nyman - Hass motion to accept the Manager's report, unanimously carried.

### **COMMITTEE REPORTS**

None.

### **UNFINISHED BUSINESS**

The board went into executive session at 7:44 p.m. to discuss the Cathill Road property and the regular meeting resumed at 8:09 p.m.



**OFFICIAL BOARD ACTION**

**PAYMENT OF BILLS**

- A. A Pruitt - Rose motion to pay all bills incurred up to tonight's meeting, as presented on the bill list totaling \$271,762.42 for the Operating Fund, \$9,157.00 for the Capital Fund and \$2,399.80 for the MIPP Fund, unanimously carried.
- B. A Pruitt - Hull motion to approve Resolution 2025-04 Second Amended Approval of Connections for Sellersville Borough for a housing development for Twelfth and N. Main Streets, Sellersville, PA, unanimously carried.
- C. A Rose - Nyman motion to approve the rental of Spektron 6000e UV pilot equipment pursuant to the terms and conditions of the letter agreement dated April 23, 2025, provided that such agreement and UV equipment is available on the COSTARS bidding platform and accepted there from, unanimously carried.

**ADJOURN**

A Rose - Nyman motion to adjourn the meeting at 8:10 p.m., unanimously carried.

Respectfully Submitted,

David R. Nyman  
Secretary

Apr-25

			S. Perkasia	E. Rockhill	Hilltown	Telford	N. Perkasia	Silverdale	9th Street	5th Street
DAY	INF	EFF	NO. 1	NO. 2	NO. 3	NO. 4	NO. 5	NO. 6	NO. 7	NO. 8
1-Tue	7.044	5.498	0.0000	0.0000	0.0884	1.0177	0.0000	0.1289	0.0862	0.0869
2-Wed	4.906	3.956	0.0000	0.0000	0.0884	1.0177	0.0000	0.1289	0.0862	0.0869
3-Thu	4.854	3.877	0.0000	0.0000	0.0884	1.0177	0.0000	0.1289	0.0862	0.0869
4-Fri	7.616	6.077	0.0000	0.0000	0.0884	1.0177	0.0000	0.1289	0.0862	0.0869
5-Sat	7.211	5.794	0.0000	0.0000	0.0884	1.0177	0.0000	0.1289	0.0862	0.0869
6-Sun	8.007	6.467	0.0000	0.0000	0.0884	1.0177	0.0000	0.1289	0.0862	0.0869
7-Mon	6.790	5.667	0.0000	0.0000	0.0884	1.0177	0.0000	0.1289	0.0862	0.0869
8-Tue	5.439	4.378	0.0000	0.0000	0.0872	1.4681	0.0000	0.1319	0.0835	0.0880
9-Wed	4.406	3.394	0.0000	0.0000	0.0872	1.4681	0.0000	0.1319	0.0835	0.0880
10-Thu	4.080	3.240	0.0000	0.0000	0.0872	1.4681	0.0000	0.1319	0.0835	0.0880
11-Fri	6.446	5.596	0.0000	0.0000	0.0872	1.4681	0.0000	0.1319	0.0835	0.0880
12-Sat	8.687	7.508	0.0000	0.0000	0.0872	1.4681	0.0000	0.1319	0.0835	0.0880
13-Sun	6.207	5.176	0.0000	0.0000	0.0872	1.4681	0.0000	0.1319	0.0835	0.0880
14-Mon	4.966	4.144	0.0000	0.0000	0.0872	1.4681	0.0000	0.1319	0.0835	0.0880
15-Tue	4.270	3.464	0.0000	0.0000	0.0559	0.4761	0.0000	0.0852	0.0368	0.0527
16-Wed	3.778	2.957	0.0000	0.0000	0.0559	0.4761	0.0000	0.0852	0.0368	0.0527
17-Thu	3.391	2.601	0.0000	0.0000	0.0559	0.4761	0.0000	0.0852	0.0368	0.0527
18-Fri	3.090	2.458	0.0000	0.0000	0.0559	0.4761	0.0000	0.0852	0.0368	0.0527
19-Sat	3.012	2.257	0.0000	0.0000	0.0559	0.4761	0.0000	0.0852	0.0368	0.0527
20-Sun	2.938	2.055	0.0000	0.0000	0.0559	0.4761	0.0000	0.0852	0.0368	0.0527
21-Mon	2.944	2.241	0.0000	0.0000	0.0559	0.4761	0.0000	0.0852	0.0368	0.0527
22-Tue	2.892	2.117	0.0000	0.0000	0.0533	0.3733	0.0000	0.0797	0.0246	0.0468
23-Wed	2.807	1.886	0.0000	0.0000	0.0533	0.3733	0.0000	0.0797	0.0246	0.0468
24-Thu	2.839	1.858	0.0000	0.0000	0.0533	0.3733	0.0000	0.0797	0.0246	0.0468
25-Fri	2.795	1.925	0.0000	0.0000	0.0533	0.3733	0.0000	0.0797	0.0246	0.0468
26-Sat	3.030	2.171	0.0000	0.0000	0.0533	0.3733	0.0000	0.0797	0.0246	0.0468
27-Sun	2.837	2.129	0.0000	0.0000	0.0533	0.3733	0.0000	0.0797	0.0246	0.0468
28-Mon	2.599	1.769	0.0000	0.0000	0.0533	0.3733	0.0000	0.0797	0.0246	0.0468
29-Tue	2.657	1.898	0.0000	0.0000	0.0386	0.3300	0.0000	0.0576	0.0184	0.0358
30-Wed	2.563	1.685	0.0000	0.0000	0.0386	0.3300	0.0000	0.0576	0.0184	0.0358

<b>TOTAL</b>	135.101	106.243	0.0000	0.0000	2.0705	24.0070	0.0000	3.0947	1.6556	1.9919
<b>AVG.</b>	4.503	3.541	0.0000	0.0000	0.0690	0.8002	0.0000	0.1032	0.0552	0.0664
<b>COUNT</b>	30	30	30	30	30	30	30	30	30	30
<b>MAX.</b>	8.687	7.508	0.0000	0.0000	0.0884	1.4681	0.0000	0.1319	0.0862	0.0880
<b>MIN.</b>	2.563	1.685	0.0000	0.0000	0.0386	0.3300	0.0000	0.0576	0.0184	0.0358

**Apr-25**

	<b>E. Rockhill</b>	<b>Hilltown</b>	<b>Perkasie</b>	<b>Sellersville</b>	<b>Silverdale</b>	<b>Telford</b>		
	<b>Meters</b>	<b>Meters</b>	<b>Meters</b>	<b>Meters</b>	<b>Meters</b>	<b>Meters</b>		
			#1+#5+	Inf. Mag -				
<b>P W T A</b>	<b>#2-#8</b>	<b>#3-#6</b>	<b>#7-#8-</b>	<b>0.25+#1+#4</b>	<b>6</b>	<b>4</b>	<b>WEEKLY</b>	
			<b>(#2+#3)</b>	<b>plus #5+#7</b>			<b>AVG</b>	<b>RAIN</b>

**Date**

	1-Tue	-0.0869	-0.0405	0.0847	5.6901	0.1289	1.0177	6.7940	1.04
	2-Wed	-0.0869	-0.0405	0.0847	3.5521	0.1289	1.0177	4.6560	0
<b>F</b>	3-Thu	-0.0869	-0.0405	0.0847	3.5001	0.1289	1.0177	4.6040	0.11
	4-Fri	-0.0869	-0.0405	0.0847	6.2621	0.1289	1.0177	7.3660	0.82
<b>L</b>	5-Sat	-0.0869	-0.0405	0.0847	5.8571	0.1289	1.0177	6.9610	0.01
	6-Sun	-0.0869	-0.0405	0.0847	6.6531	0.1289	1.0177	7.7570	0.56
<b>O</b>	7-Mon	-0.0869	-0.0405	0.0847	5.2786	0.1289	1.0177	6.3826	0.16
	8-Tue	-0.0880	-0.0446	0.0844	3.6373	0.1319	1.4681	5.1890	0.07
<b>W</b>	9-Wed	-0.0880	-0.0446	0.0844	2.6043	0.1319	1.4681	4.1560	0
	10-Thu	-0.0880	-0.0446	0.0844	2.2783	0.1319	1.4681	3.8300	0
	11-Fri	-0.0880	-0.0446	0.0844	4.6443	0.1319	1.4681	6.1960	0.03
	12-Sat	-0.0880	-0.0446	0.0844	6.8853	0.1319	1.4681	8.4370	1.27
<b>R</b>	13-Sun	-0.0880	-0.0446	0.0844	4.4053	0.1319	1.4681	5.9570	0
	14-Mon	-0.0880	-0.0446	0.0844	3.9456	0.1319	1.4681	5.4973	0
<b>E</b>	15-Tue	-0.0527	-0.0293	0.0336	3.5070	0.0852	0.4761	4.0200	0.02
	16-Wed	-0.0527	-0.0293	0.0336	3.0150	0.0852	0.4761	3.5280	0
<b>P</b>	17-Thu	-0.0527	-0.0293	0.0336	2.6280	0.0852	0.4761	3.1410	0
	18-Fri	-0.0527	-0.0293	0.0336	2.3270	0.0852	0.4761	2.8400	0
<b>O</b>	19-Sat	-0.0527	-0.0293	0.0336	2.2490	0.0852	0.4761	2.7620	0
	20-Sun	-0.0527	-0.0293	0.0336	2.1750	0.0852	0.4761	2.6880	0
<b>R</b>	21-Mon	-0.0527	-0.0293	0.0336	2.5832	0.0852	0.4761	3.0961	0
	22-Tue	-0.0468	-0.0264	0.0181	2.2441	0.0797	0.3733	2.6420	0.01
<b>T</b>	23-Wed	-0.0468	-0.0264	0.0181	2.1591	0.0797	0.3733	2.5570	0
	24-Thu	-0.0468	-0.0264	0.0181	2.1911	0.0797	0.3733	2.5890	0
	25-Fri	-0.0468	-0.0264	0.0181	2.1471	0.0797	0.3733	2.5450	0
	26-Sat	-0.0468	-0.0264	0.0181	2.3821	0.0797	0.3733	2.7800	0.2
	27-Sun	-0.0468	-0.0264	0.0181	2.1891	0.0797	0.3733	2.5870	0.08
	28-Mon	-0.0468	-0.0264	0.0181	2.1805	0.0797	0.3733	2.5784	0
	29-Tue	-0.0358	-0.0190	0.0157	2.0586	0.0576	0.3300	2.4070	0
	30-Wed	-0.0358	-0.0190	0.0157	2.0116	0.0576	0.3300	2.3600	0

<b>TOTAL</b>	-1.9919	-1.0242	1.5770	103.2408	3.0947	24.0070	128.9034	4.3800
<b>AVGERAGE</b>	-0.0664	-0.0341	0.0526	3.4414	0.1032	0.8002	4.2968	0.1460
<b>% OF TOTAL</b>	-1.5	-0.8	1.2	80.1	2.4	18.6	100%	

**PUBLIC WORKS  
SUPERINTENDENTS REPORT MAY 2025**

FUNCTION	MAN HOURS	OT HOURS	GROSS PAYROLL
Street Maintenance	222.50		\$6,021.75
Leaf Collection			
Parks and Playgrounds			
Refuse Collection	584.00		\$15,231.59
Recycling	422.00		\$10,890.59
Winter Maintenance			\$250.56
Grounds Maintenance	769.00		\$23,653.43
Janitor -Borough Wide	168.00		\$5,261.76
Traffic Control			
Borough Hall			
Pool	81.50	\$1.00	\$2,603.53
Other Mowing			
Supervision			
Workers' Comp.	60.00		\$1,056.78
Miscellaneous	20.00		\$565.34
Stand-by Time	42.00		\$1,948.59
Vacation	104.00		\$3,232.32
Sick Time	84.00		\$2,589.36
Personal/Bereavement	104.00		\$3,202.24
Education			
Comp time added	79.50		
Comp time used	102.75		\$3,223.25
Special Projects	63.00	0.50	\$2,110.48
Park & Rec Projects			
Community & Economic Development			
Assist Fire Co.			
Safety Meetings			
Holiday	160.00		\$4,884.08
<b>Total Overtime for Month</b>		<b>1.50</b>	
<b>Grand Totals</b>	<b>3066.25</b>		<b>\$86,725.65</b>

**PUBLIC WORKS DEPARTMENT  
DIRECTORS' ACTIVITY REPORT**

- Attend meetings, Council, staff and engineering
- Prepare department task list
- Approved invoices submitted for payment
- Order and pick up supplies
- Deliver trash bags to vendors
- Meet with staff to discuss department related issues
- Handle residents' concerns over department related issues
- Arrange for pick up of recyclable materials
- Performed monthly Borough Hall safety inspection
- Prepared letters, reports and memos
- Had 9<sup>th</sup> street striped

**PUBLIC WORKS DEPARTMENT  
CREW ACTIVITY REPORT**

- Pick up trash and recyclable materials curbside
- Haul trash and recyclable materials for disposal
- Open and clean park restrooms daily
- Clean bike path and remove trash
- Pick up litter in parks
- Deliver trash bags to vendors
- Perform maintenance on department vehicles
- Baled Cardboard and Paper
- Cleaned Borough Buildings
- Worked on train car
- Patched potholes
- Removed trees from the park system
- Worked at MAC
- Cut grass in Park system and Borough Properties
- Loaded out 20 bales of paper or 1 truck load
- Collected 204.56 tons of refuse
- Collected 22.54 tons of commingled recyclables
- Worked at Memorial Day parade

**PERKASIE BOROUGH  
RESOLUTION #2025-33**

**A RESOLUTION OF THE BOROUGH OF PERKASIE  
FOR THE CREATION OF A PARKING SPACE RESERVED  
FOR A HANDICAPPED PERSON OR DISABLED VETERAN**

WHEREAS, Perkasio Borough Ordinance #691 provides that Perkasio Borough Council may, by Resolution, establish on the streets or borough parking lot, additional parking spaces reserved for handicapped persons or disabled veterans parking; and

WHEREAS, Borough Council desires to establish such parking spaces.

THEREFORE, BE IT RESOLVED that the following parking space is established and reserved for handicapped persons or disabled veterans at a space in front of 250 North Third Street, Perkasio.

RESOLVED this 16<sup>th</sup> day of June, 2025.

ATTEST:

BOROUGH OF PERKASIE

By: \_\_\_\_\_  
Andrea L. Coaxum, Secretary

By: \_\_\_\_\_  
James Ryder, Council President

**ELECTRIC DEPARTMENT SUPERINTENDENT'S REPORT MAY 2025**

<b>FUNCTION</b>	<b>MAN HOURS</b>	<b>OT HOURS</b>	<b>GROSS PAYROLL</b>
OVERHEAD DISTRIBUTION	805	16.5	\$45,142.60
115 Repair Damaged Equipment Struck By Vehicle			
UNDERGROUND DISTRIBUTION			
206 Repair Damaged Equipment By Dig-ins			
METERING			
303 Check ERT's			
309 Hand Out Yellow / Red Tags			
310 Disconnect / Reconnect Delinquents			
CALL OUTS	42.00		\$3,427.68
NEW OVERHEAD CONSTRUCTION			
NEW CONSTRUCTION UNDERGROUND			
STORM DAMAGE AND TROUBLE			
POOL	10.00		\$537.60
608 Snow Plowing			
STREET LIGHTING			
807 Christmas Lights			
VEHICLE & EQUIPMENT MAINTENANCE			
TREE TRIMMING	16.00		\$860.16
1204 Brush Chipping Program			
1207 Utility Line Maint. & Tree Trimming			
CUSTOMER SERVICE			
SPECIAL PROJECTS			
SUPERVISION			
BOROUGH HALL			
MISCELLANEOUS	134.00		\$7,469.04
1009 Setup For Events			
1010 Public Events			
SICK	12.00		\$685.92
VACATION	108.00		\$5,806.08
PERSONAL	24.00		\$1,317.44
BEREAVEMENT			
SUBSTATION			
COMP TIME ADDED	35.75		
COMP TIME USED	11.00		\$591.36
HOLIDAY	80.00		\$4,355.20
SCHOOL/EDUCATION			
<b>TOTAL OVERTIME FOR THE MONTH</b>		<b>16.5</b>	
<b>GRAND TOTALS</b>	<b>1277.75</b>		<b>\$70,193.08</b>



## May 2025 Monthly Report

### Electric Department

- Supervision and Administration
  - Fill out Job Order Forms
  - Attend meetings
    - Staff meetings
    - Council meetings
    - PMEA - Tech Committee
  - Timesheets / Gang reports
  - Inventory / Pickup materials
- Line-work
  - Line maintenance
  - Perkasi Park – Replace secondary service
  - 500 block Callowhill – Pole change
  - 500 block Callowhill – New pole installation for Glassworks project
  - Ridge Rd – Digging for guy pole relocation
- Tree work
  - Trim around primary and secondary wires
  - Brush chipping program first Wednesday of the month
  - Work with JRF Arbor care – Trimming
- Trouble calls
  - E. Market – Primary outage
  - Emergency Paone call
  - N. Ridge Rd – Resident concern; “sparking wires”
- Metering
  - Change Meters
  - Collect final readings
  - Check bad ERTs in meters
  - Hand out Yellow & Red tags
  - Disconnect and reconnect delinquent accounts
  - AMI meter replacement program
  - New A4 – program build
- Locate underground wires
  - PA-ONE calls
- Street lights
  - Repair/replace bad street lights
- Substation
  - Perform weekly substation checks

- Education and Schooling
  - AMP safety meeting
  - PMEA – Metering training
- Borough Buildings
  - Shop Maintenance
  - Work at Borough buildings
  - Pool – Underwater lights, new outlet for water fountain, pump wiring/troubleshoot
- Miscellaneous
  - Hang banners
  - Chainsaw maintenance
  - Hang flags
  - Adjust time clocks for summer hours
  - Second St Kulp Field – mark out for test holes
  - Lenape Park – barricade replacement
- Truck maintenance
  - Monthly inspections/checklists
  - Trk 22 – Inspection
  - Trk 20 – Inspection
  - Trk 24 – Inspection/sensor repair
  - Trk 23 – Hi-pot and PM

## Admin

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**From:** Admin  
**Sent:** Thursday, June 12, 2025 8:52 AM  
**To:** Admin  
**Subject:** NY Times investigation of PJM

On Jun 10, 2025, at 4:08 PM, Scott Bomboy <[sbomboy@perkasieborough.org](mailto:sbomboy@perkasieborough.org)> wrote:

In today's New York Times. Looks like they are starting to investigate PJM and people are talking to the reporter about lobbyists and insiders jacking up the auction results.

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As Energy Costs Surge, Eastern Governors Blame a Grid Manager

Anger at PJM, which manages the electrical grid in all or parts of 13 states and the District of Columbia, has been boiling over in some state capitals.

By Ivan Penn

Reporting from Annapolis, Md., Washington and Los Angeles

June 10, 2025

Updated 3:18 p.m. ET

For decades, a little-known nonprofit organization has played a central role in keeping the lights on for 65 million people in the Eastern United States.

Even some governors and lawmakers acknowledge that they were not fully aware of how much influence the organization, PJM, has on the cost and reliability of energy in 13 states. The electrical grid it manages is the largest in the United States.

But now some elected leaders have concluded that decisions made by PJM are one of the main reasons utility bills have soared in recent years. They said the organization had been slow to add new solar, wind and battery projects that could help lower the cost of electricity. And they say the grid manager is paying existing power plants too much to supply electricity to their states.

Some governors have been so incensed that they have sued PJM, drafted or signed laws to force changes at the organization, or threatened to pull their states out of the regional electric grid.

The Democratic governors of Delaware, Maryland, New Jersey and Pennsylvania sharply criticized the organization in recent interviews with The New York Times and in written statements. And the Republican governor of Virginia, Glenn Youngkin, called on the organization to fire its chief executive in a letter obtained by The Times.

“PJM has lost the plot,” Gov. Philip D. Murphy of New Jersey said in an interview. In another interview, Gov. Wes Moore of Maryland said about PJM, “I am angry.”

The elected leaders — some of whom may run for president in 2028 — and their aides said PJM’s executives, board members and committees made many important decisions in secret. And too many decisions, like whether to make it easier or harder for new power projects to join the grid, effectively benefit established energy companies at the expense of residents and businesses that use electricity.

The governors’ fury at PJM is part of broader frustrations expressed by elected officials, residents and businesses over U.S. grids. After decades of modest and gradual rate increases, the price of power has climbed relentlessly over the last several years.

The cost of electricity for residents of Delaware, Maryland, New Jersey, Pennsylvania and Virginia has increased from 23 to 40 percent over the last five years.

Energy costs rose sharply after natural gas prices spiked when Russia invaded Ukraine in 2022. But electricity rates continued to climb after that shock because energy demand is growing rapidly, driven largely by new data centers.

In addition, power outages have become more frequent because utility equipment had been poorly maintained and was not upgraded for more intense natural disasters linked to climate change.

A spokesman for PJM said the organization was sensitive to the concerns of the governors but noted that it was regulated by a federal agency.

“The opinions of our governors are very important to PJM, and we share their concern about increasing electricity prices — a phenomenon occurring across much of our country,” said the spokesman, Jeffrey P. Shields. “PJM has no profit motive, no shareholders and no share price. We are fully regulated by the Federal Energy Regulatory Commission and cannot make any major changes without that body’s approval.”

When it was formed in 1927, the organization was meant to connect the operations of three utilities in Pennsylvania and New Jersey. Utilities in Maryland were later added, forming the Pennsylvania-New Jersey-Maryland Interconnection, or PJM. Working together allowed the utilities to share resources, cutting costs.

The organization’s main job is to oversee the flow of energy over transmission lines that carry electricity from power plants to cities and towns. PJM also devises and enforces policies about when and which types of power plants are added to the grid.

“PJM has lost the plot,” Gov. Philip D. Murphy of New Jersey said.

Over nearly 100 years, the PJM grid has grown to encompass all or parts of 13 states and the District of Columbia, stretching roughly from Chicago to Virginia Beach.

PJM has a nine-member board of managers, all of whom have worked in the energy industry or in other senior corporate jobs. It also has more than 1,000 voting members, most of which are utilities, power plant companies, transmission line owners and energy traders.

Most of those voting members have a direct financial stake in the organization's decisions. Members typically vote on policies and issues. Some of the member votes are public, but others, including at smaller committee meetings where preliminary decisions are made, are not.

PJM is one of seven large U.S. grid operators. Each functions differently. Some are confined to single states like California and Texas, and their boards answer to state officials. California is considering expanding the authority of its grid manager to include other Western states under a PJM-style model.

Other grid managers function like PJM, as independent organizations that pick their own board members and chief executives with no input from governors.

"What the problem is at PJM is that it is controlled and influenced by the corporate energy companies that constitute its membership," said Tyson Slocum, director of the energy program at Public Citizen, a nonprofit research and consumer group started by Ralph Nader. "It puts energy company lobbyists in the driver's seat at PJM."

Mr. Slocum added that the federal regulator that oversees PJM and other grid managers was too reactive to adequately police these organizations.

The Federal Energy Regulatory Commission has long pushed PJM to reform and speed up approval of new sources of electricity like wind, solar and battery projects. But progress has been slow. Critics blame PJM for that, but the organization says permitting delays, financing challenges, government decisions and other factors are more to blame.

A spokeswoman for the federal agency said it could not comment because of pending regulatory matters.

But at a meeting last week, the agency's chairman, Mark Christie, said reforms at PJM and other regional grids were overdue.

"For years I've been saying we are heading toward a reliability crisis," Mr. Christie said. "The crisis is really now on our doorstep."

A 2024 report by Columbia University's School of International and Public Affairs concluded that PJM "has experienced the most severe delays and backlog in new generation — projects entering the queue today have little chance of coming online before 2030."

The time it takes to add new sources of electricity is critical because demand for energy is growing rapidly. PJM's territory includes northern Virginia, which has the country's largest collection of data centers. Technology companies want to add many data centers in other PJM states, particularly Ohio and Pennsylvania.

Mr. Shields said PJM had reduced the backlog of power projects waiting to join its grid, recently approving new capacity that can serve 40 million homes.

In response to criticism of secrecy, he said that PJM holds more than 400 stakeholder meetings each year and that the vast majority are open to the public. And the organization makes documents available to the public on its website.

But many state officials said PJM existed mainly to benefit the utility industry.

Over the last three years as electricity rates rose sharply in Maryland, a state lawmaker, Lorig Charkoudian, a Democrat, pushed for legislation that would force utilities in her state to disclose their votes at PJM. Mr. Moore signed the bill into law last month.

Ms. Charkoudian said a handful of PJM states had drafted or were working on similar legislation.

In interviews, Governor Murphy of New Jersey and Gov. Matt Meyer of Delaware — both Democrats — said they supported the legislation and were working on other efforts to reform PJM.

Other states have gone even further.

In December, Gov. Josh Shapiro of Pennsylvania sued PJM after the grid manager conducted an annual auction in which power plant owners submit the price they are offering to supply energy when demand surges, which often happens in summer. The prices set by the auction would have resulted in big price increases for electricity users. The highest bid in the auction contributes to the final price PJM sets for all generators, meaning even power plant owners willing to accept less money would be paid the higher prices.

The state and PJM reached a settlement that caps the price set by the auction. Mr. Shapiro said the deal would save Pennsylvanians \$21 billion over two years.

“I do not think PJM is serving the good people of Pennsylvania well,” Mr. Shapiro said in email responses to questions. “We’ve got to re-examine whether or not Pennsylvania should be a member of PJM. We are a net energy exporter, meaning we create more energy than we actually need. That puts us in a strong position to both keep consumer prices low and also create markets in other states.”

Mr. Shields said the complaint had been supported by five of the six states affected by it. He said the settlement maintained the effectiveness of the existing market design while supporting reliability and affordability of the grid for consumers.

But the settlement angered at least one other governor.

In a February letter to the chairman of PJM’s board, Governor Youngkin of Virginia criticized PJM for not consulting other states before settling with Pennsylvania. He said the deal was part of the grid manager’s piecemeal approach to running its system that was driving up electricity costs. Mr. Youngkin also said the organization should fire its chief executive.



“Instead of seeking to resolve these fundamental issues through open and transparent dialogue with all states, including Virginia, as well as other stakeholders, PJM leadership negotiated a one-off deal with a single state that impacts rates for all PJM customers,” Mr. Youngkin wrote.

Mr. Shields said Mr. Youngkin withdrew the letter without formally submitting it to the full organization “at PJM’s request.”

Last month, PJM announced that its chief executive, Manu Asthana, would step down by year’s end. The organization said the decision had preceded Mr. Youngkin’s letter.

“We’re spending our time talking about the wrong things,” Mr. Asthana said in a statement. “Prices are up because of tightening supply and demand driven by generator retirements and data center growth, and it’s impacting consumers. We need to be working together on additional ways to bring supply onto the system rapidly.”

Ivan Penn is a reporter based in Los Angeles and covers the energy industry. His work has included reporting on clean energy, failures in the electric grid and the economics of utility services.

**BOROUGH OF PERKASIE**  
**Building and Codes Department**  
**Permit Issued For : May 2025**

**Building : Commercial**

Permit	Parcel	Work Desc	Applicant	Work Location	Permit Fee	UCC	Status	App. Date	Issue Date
1	25-0352 33-005-438-009	Commercial Deck/Patio	HG PROPERTIES 85 LP	18 N EIGHTH ST.	\$266.00	\$4.50	OPEN	05/13/2025	05/14/2025
2	25-0355 33005551	Commercial Sign	ANDY WIEDMAN	100 N 5TH ST	\$4.50	\$4.50	APPROVED	05/19/2025	05/22/2025
					\$270.50	\$9.00			

**Building : Residential**

Permit	Parcel	Work Desc	Applicant	Work Location	Permit Fee	UCC	Status	App. Date	Issue Date
3	25-0329 33014043-014	Residential Deck/Patio	Ben Blackman Decks	429 JULIANA WAY	\$454.62	\$4.50	PENDING PAYMENT	04/25/2025	05/12/2025
4	25-0336 33006168	Residential Roofing	JOHN CHARLES	504 N SEVENTH ST	\$139.50	\$4.50	ACTIVE	05/05/2025	05/05/2025
5	25-0356 33006273	Residential Roofing	TIMOTHY SCHAFFER ROOFING	804 N FIFTH ST	\$139.50	\$4.50	ACTIVE	05/21/2025	05/22/2025
6	25-0360 33010115	Residential Roofing	Unity Exteriors /Tim Nase	20 DILL AVE	\$139.50	\$4.50	ACTIVE	05/27/2025	05/29/2025
					\$873.12	\$18.00			

**Electrical : Residential**

Permit	Parcel	Work Desc	Applicant	Work Location	Permit Fee	UCC	Status	App. Date	Issue Date
7	25-0341 33006112-002	Residential Repair	RC ELECTRIC SERVICES LLC	308 FOURTH ST	\$158.50	\$4.50	PENDING PAYMENT	05/07/2025	05/08/2025
8	25-0344 33005321	Residential Repair	CHRISTINA BEER	28 S FOURTH ST	\$158.50	\$4.50	ACTIVE	05/08/2025	05/09/2025
9	25-0351 33009005-110	Residential New Electrical Work	GILLESPIE ELECTRIC INC	145 ARBOR BLVD	\$129.50	\$4.50	PENDING PAYMENT	05/13/2025	05/14/2025
10	25-0354 33006106	Residential New Electrical Work	NARROW GATE REAL ESTATE	327 N FIFTH ST	\$414.10	\$4.50	PENDING PAYMENT	05/19/2025	05/22/2025
11	25-0357 33010020-001	Residential Repair	RUSTIC VALLEY PROPERTIES LLC	446 E WALNUT ST	\$328.50	\$4.50	PENDING PAYMENT	05/21/2025	05/22/2025
					\$1,189.10	\$22.50			

**Mechanical : Residential**

Permit	Parcel	Work Desc	Applicant	Work Location	Permit Fee	UCC	Status	App. Date	Issue Date
12	25-0332 33013010-003	Residential Repair	HORIZON SERVICES-CHRISTINE TASKER	503 NOB HILL DR	\$139.50	\$4.50	ACTIVE	04/29/2025	05/02/2025
13	25-0337 33005122	Residential Repair	ORTEP OF PA DBA PETRO	218 S FIFTH ST	\$139.50	\$4.50	OPEN	05/05/2025	05/07/2025
14	25-0340 33006164	Residential Repair	MOYER & SON	610 N SEVENTH ST	\$139.50	\$4.50	APPROVED	05/07/2025	05/08/2025
15	25-0345 33010042	Residential Repair	SHANNON DYER @ WELLS & SONS CHIMNEY	107 N THIRD ST	\$139.50	\$4.50	APPROVED	05/09/2025	05/12/2025
16	25-0348 33010129	Residential Repair	MOYER & SON	124 S MAIN ST	\$139.50	\$4.50	APPROVED	05/13/2025	05/14/2025
17	25-0349 33007041-001	Residential Repair	MOYER & SON	504 HIGHLAND DR	\$139.50	\$4.50	APPROVED	05/13/2025	05/14/2025
18	25-0350 33006195	Residential Repair	MOYER & SON	609 N SEVENTH ST	\$139.50	\$4.50	APPROVED	05/13/2025	05/14/2025
					\$976.50	\$31.50			

**Plumbing : Residential**

Permit	Parcel	Work Desc	Applicant	Work Location	Permit Fee	UCC	Status	App. Date	Issue Date
19	25-0343 33010224	Residential Repair	JAMES BADLER	389 KENT LA	\$139.50	\$4.50	APPROVED	05/08/2025	05/09/2025
					\$139.50	\$4.50			

**Zoning : Residential**

Permit	Parcel	Work Desc	Applicant	Work Location	Permit Fee	UCC	Status	App. Date	Issue Date
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20	25-0306	33011018-003	Residential	Patio Only	TREVOR & KRISTIN STRUNK	366 N MAIN ST	\$100.00	APPROVED	04/07/2025 05/05/2025
21	25-0307	33009115	Residential	Patio Only	MUNZ CONSTRUCTION	335 HAMPTON CIR	\$0.00	APPROVED	04/07/2025 05/02/2025
22	25-0312	33005275-001	Residential	Sign - Permanent	NORRIS HILL (REED SIGN COMPANY)	607 W CHESTNUT ST	\$200.00	APPROVED	04/09/2025 05/05/2025
23	25-0333	33009005-116	Residential	Patio Only	STRECKFUSS, ERIC C & FAITHE E	157 ARBOR BLVD	\$100.00	OPEN	04/30/2025 05/22/2025
24	25-0334	33006072	Residential	Shed	JAMES & JEANNE SCHLOTTER	532 CALLOWHILL ST	\$100.00	APPROVED	04/30/2025 05/29/2025
25	25-0347	33013012-013	Residential	Shed	LISA & CHRIS MAHONEY	518 LOMBARD ST	\$100.00	COMPLETED	05/09/2025 05/29/2025
							\$600.00		

**Total Permit Fees:**

**\$4,048.72**

**Total State UCC:**

**\$85.50**

May 2025 Complaint/Service Request Report

Department	Request Number	Status	Entered Date	Closed Date	Service Issue	Service Descr	Action Date	Action Taken
CODE ENFORCEMENT	24-451	CLOSED	12/10/2024	05/29/2025	OTHER	Fence along Sugarbush Dr is deteriorating.	05/29/2025	Completed site inspection fence section was replaced
CODE ENFORCEMENT	25-592	CLOSED	05/16/2025	05/21/2025	HIGH GRASS/WEEDS	High Grass and Weeds	05/21/2025	Completed Site inspection / No violation.
CODE ENFORCEMENT	25-595	CLOSED	05/19/2025	05/23/2025	noise complaints	Resident sent an e-mail through the website (attached) with a complaint about her neighbor at 266 Parkridge Drive mowing grass on a Sunday morning at 8:00 am and asking what the noise ordinance is.	05/23/2025	Emailed resident and explained that there was no violation at this time. Also sent a copy of the noise ordinance. No further action required
CODE ENFORCEMENT	25-605	CLOSED	05/29/2025	05/30/2025	TRASH IN YARD	Neighbor called to complain that 719 Hunters Run had a LOT of bulk items out and this is not bulk week. Asking if we will go tag it today.	05/30/2025	Tagged the bulk items with bulk stickers
CODE ENFORCEMENT	25-588	OPEN	05/15/2025		abandoned vehicles	White Pick-up truck parked in drive out of inspection as of 3/25	05/22/2025	Will conduct Site inspection.
CODE ENFORCEMENT	25-590	OPEN	05/16/2025		WATER RUNOFF	Water run off coming from neighbors' property	06/06/2025	Received Email from resident at 48 S Main St. Resident will comply with stop work order. Will remove compose pile from swale. and will update sump pump drainage relocation
Electric	25-575	CLOSED	04/30/2025	05/05/2025	OTHER	I just had to go into the third-floor ladies' room, and the heat is going full blast in there, again. When someone has a chance, could you please get this turned off? Thanks!	05/05/2025	Sent S.E. to investigate. Last time he was there, turned the thermostat down and taped off the control knob. This time, he checked and looks like someone adjusted again/pokes a hole thru the tape. S.E. opened the unit and flipped the switch to OFF. Will follow up with Howie if he wants to replace the thermostat with something more secure.
Electric	25-587	CLOSED	05/14/2025	05/16/2025	TREE TRIMMING	Resident called. Wants to make sure the Electric Department will NOT trim the trees on his property - they plan to do it privately. Please will someone call him to confirm the understanding? Thank you.	05/16/2025	Called Resident Friday afternoon. Spoke with him and explained why the door hanger was placed; not necessarily to notify that we were going to trim his trees, but that they were encroaching on the wires and his contractor should be notified to cut them back. Resident said he would be calling his arborist to stop out and review.
Electric	25-600	CLOSED	05/23/2025	05/27/2025	STREET LIGHT REPAIR	Street Light is out on Chelsea Ct. Pole # 5	05/27/2025	Crew made repairs today. Should be good to go

Electric	25-579	OPEN	05/07/2025		OTHER	Ball and string wrapped around power lines in front of 514 Vine St. (Kids were playing with tennis ball on a string that got wrapped around power line)		
PARKS AND REC	25-577	CLOSED	05/02/2025	05/05/2025	OTHER	Menlo Park under the zip line - drainage pipe extremely cracked and a hazard with kids running around	05/05/2025	Cut the broken end of the pipe
PUBLIC WORKS	25-560	CLOSED	04/16/2025	05/01/2025	BOROUGH BUILDING MAINTENANCE	Replace the small pinboard behind Events Assistants desk with the large one propped against the wall. Move the small pinboard to Front Counter Desk desk under the large monitor.	05/01/2025	Installed pin boards
PUBLIC WORKS	25-562	CLOSED	04/21/2025	05/02/2025	OTHER	When someone has a chance, could you please ask Tom to relocate 2 boxes and a small table (same size as the one I sit at for Council meetings) from the old Park & Rec office to the Park & Rec suite? Thank you!	05/02/2025	Boxes moved
PUBLIC WORKS	25-574	CLOSED	04/30/2025	05/01/2025	BOROUGH BUILDING MAINTENANCE	Please bring 6 black A-frame signs from the Event Trailer to the basement at Borough Hall. Thank you!	05/01/2025	Brought tables to borough hall
PUBLIC WORKS	25-593	CLOSED	05/16/2025	05/16/2025	INLETS	Check 2 Inlets located at Girard Ave. Please let me know when you go out so that I can go with you.	05/16/2025	Checked inlets and both are working properly
PUBLIC WORKS	25-596	CLOSED	05/20/2025	05/23/2025	BOROUGH BUILDING MAINTENANCE	Resident just used the men's room on the first floor, and said while he was in there, the toilet just started running and stopped, twice. Could someone please take a look when you have a chance? Today may not be the best day because of Election Day, but I just wanted to bring it to someone's attention right away. Thank you!	05/23/2025	Replaced Toilet flapper to fix the problem
PUBLIC WORKS	25-597	CLOSED	05/21/2025	05/22/2025	OTHER	Could someone please stop over before the end of this week to put the Council room audience chairs back? I'd be happy to help. There are 2 bid openings next Tuesday morning so we need them put back before then. Thank you!	05/22/2025	Council room put back for meetings
PUBLIC WORKS	25-599	CLOSED	05/23/2025	05/23/2025	OTHER	Resident from 1000 North Fifth Street called to ask that someone please come out to pick up the post that was left in the ground, which she has taken out of the ground and left at the corner of 5th and Penny Lane. I believe this may be from the UTBWC work done recently?	05/23/2025	picked up post
PUBLIC WORKS	25-603	CLOSED	05/27/2025	05/28/2025	DEBRIS	Dog waste bag can under dispenser on Callowhill past Dorchester is missing. Bags of poop piling up on ground.	05/28/2025	Placed can at that location

PUBLIC WORKS	25-604	CLOSED	05/28/2025	05/28/2025	OTHER	Landis Shopping Cart left at Hidden Meadow Dr. & Connor Lane - Officer requesting cart be picked up and returned to Landis Supermarket	05/28/2025	Went over to pick up Cart was not there. Spoke to resident and he said someone took the cart.
RECYCLING/TRASH	25-576	CLOSED	05/01/2025	05/01/2025	NO-PICK UP TRASH	The funeral home states that their trash wasn't taken. It was put out last night and it's a toter and 2 borough bags. Please pick up when you have a chance	05/01/2025	Picked up missed trash
RECYCLING/TRASH	25-578	CLOSED	05/06/2025	05/06/2025	NO-PICK UP RECYCLING	Recycling wasn't picked up and it has been out since last night. Please pick up when you have a chance.	05/06/2025	Picked up missed recycling
RECYCLING/TRASH	25-580	CLOSED	05/07/2025	05/07/2025	NO-PICK UP RECYCLING	Recycling was not picked up. The rest of the block was picked up but theirs was missed. Will leave out for pick up.	05/07/2025	Picked up missed recycling
RECYCLING/TRASH	25-581	CLOSED	05/07/2025	05/07/2025	NO-PICK UP RECYCLING	Recycling not picked up today. Will leave out to be picked up	05/07/2025	Picked up missed recycling
RECYCLING/TRASH	25-582	CLOSED	05/07/2025	05/07/2025	NO-PICK UP TRASH	She states that none of the trash on Fern Drive was picked up today. Could you please pick it up when you have a chance?	05/07/2025	Picked up trash on Fern Drive
RECYCLING/TRASH	25-583	CLOSED	05/08/2025	05/08/2025	NO-PICK UP TRASH	Mattress was put out as their bulk item this week next to their toter and it was not taken. Will leave out for pick up.	05/08/2025	Mattress and box spring was out just took mattress as 1 item
RECYCLING/TRASH	25-584	CLOSED	05/08/2025	05/09/2025	NO-PICK UP TRASH	Toter trash was skipped, lid closed and had out last night. Please pick up	05/09/2025	Picked up missed toter trash
RECYCLING/TRASH	25-585	CLOSED	05/09/2025	05/09/2025	NO-PICK UP RECYCLING	Resident called because no one has come to pick up her cardboard and paper yet, and they usually have come by her street by now. She put it out at 6:45 am. Could someone please be sure to pick it up? Thank you!	05/09/2025	Cardboard and paper was picked up
RECYCLING/TRASH	25-586	CLOSED	05/13/2025	05/14/2025	NO-PICK UP TRASH	She had a large rubbermaid bin out as her bulk item last week and it wasn't picked up. I told her to leave it out tomorrow with her trash because it was missed last week. Can you please pick it up?	05/14/2025	Went by did not see the item
RECYCLING/TRASH	25-589	CLOSED	05/15/2025	05/16/2025	NO-PICK UP RECYCLING	Recycling was not picked up- will leave it out.	05/16/2025	Picked up missed recycling
RECYCLING/TRASH	25-591	CLOSED	05/16/2025	05/16/2025	NO-PICK UP RECYCLING	Recycling was not picked up yesterday. Will leave it out for pick up today.	05/16/2025	Picked up missed recycling
RECYCLING/TRASH	25-594	CLOSED	05/16/2025	05/16/2025	NO-PICK UP RECYCLING	Paper and cardboard was not picked up on Friday. Will leave it out for pick up. Siad it is usually picked up in the alley?	05/16/2025	Picked up missed cardboard
RECYCLING/TRASH	25-598	CLOSED	05/22/2025	05/23/2025	NO-PICK UP TRASH	Trash toter was not picked up today- will leave out for pickup tomorrow.	05/23/2025	Picked up missed trash

RECYCLING/TRASH	25-601	CLOSED	05/27/2025	06/10/2025	NO-PICK UP TRASH	Resident just called - she put her trash out last evening, and it has not been picked up yet. She said this is not the first time she's been missed, and she has a lot of trouble walking and putting her trash out. If the guys have already gone through her area, could someone please swing back to pick up her trash? Thank you!	06/10/2025	Resident puts her Borough bag in a none Borough Toter when the truck goes by they do not stop because they think it is a recycling toter. Talk to Resident and told her about the problem and ways to get it picked up like taking the bag out of the toter and just placing the bag on the curb. She doesn't like that idea because she is afraid animals are going to tare the bag open. I told her if it is missed she will have to call and we will come pick it up
RECYCLING/TRASH	25-602	CLOSED	05/27/2025	05/28/2025	OTHER	Trash Crew is leaving the empty toters in the road on Market, 7th & 9th creating dangerous conditions. People getting out in traffic to move the cans.	05/28/2025	Talked to crew about that issue
RECYCLING/TRASH	25-606	CLOSED	05/30/2025	05/30/2025	NO-PICK UP RECYCLING	Resident just called because his cardboard was not picked up. He has taken it back in, but wants to speak with someone in the Public Works Department today or Monday, to get an explanation as to why it was missed. It was in a container with the recycling symbol on it, full of cardboard, and his neighbors all had theirs picked up. He mentioned that this is not the first time this has happened, where his trash or recycling has been missed, but it is the first time he's called, and he is insisting that he speak with someone. Please give Resident a call today or Monday Thank you!	05/30/2025	Spoke to resident about the issue
RECYCLING/TRASH	25-607	CLOSED	05/30/2025	05/30/2025	NO-PICK UP RECYCLING	Cardboard missed. Was out last night. Thank you!	05/30/2025	Picked up missed Cardboard
RECYCLING/TRASH	25-608	CLOSED	05/30/2025	06/02/2025	NO-PICK UP TRASH	Borough toter not picked up on Thursday, was out Wed night. Didn't call until today thought maybe a delay with holiday. Says its the 2nd time they haven't picked it up. If she is doing something wrong please let her know. Told her that it wouldn't be picked up until Monday.	06/02/2025	Picked up missed trash from Toter



# BOROUGH OF PERKASIE

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## INTER-OFFICE MEMORANDUM

**TO:** Andrea L. Coaxum, Borough Manager

**FROM:** Linda Reid, Assistant Borough Manager

**DATE:** June 2025

**SUBJECT:** Recommendation of the Perkasie Planning Commission regarding potential amendments to the Ordinance regulating the Keeping of Chickens & Roadside Stands

Perkasie Borough has noted an increase in the number of households keeping chickens – part of a national trend that started during the Covid-19 pandemic. While our ordinance permits the keeping of “fowl” as a Use by right in all residential districts, it does require  $\frac{1}{4}$  acre for every 2 birds meaning that many if not all of these households are out of compliance with our zoning ordinance.

We are also aware of several roadside stands used by residents to sell homegrown produce; these stands are out of compliance with our current ordinance, which permits Roadside Stands only by Special Exception and requires the provision of off-street parking. The ordinance does not currently permit the sale of eggs.

Accordingly, we prepared a packet for discussion by Perkasie’s Planning Commission. The Commission met in April and May and created recommendations to amend both ordinances. The draft ordinances are attached to this memo, and the recommendations of the Planning Commission are summarized below:

### **Keeping of Chickens**

The purpose of the proposed amendment is to provide standards for the keeping of domesticated chickens. It is intended to enable residents of the Borough to keep a small number of female chickens on a noncommercial basis while limiting the potential adverse impacts on the surrounding neighborhood.

The recommendation of the Planning Commission would:

- create a definition for “chickens” and prohibit the keeping of roosters and guinea hens
- allow the keeping of chickens accessory to a Residential Use across all zoning districts where Residential Use is the Primary Use on a parcel. The Keeping of Chickens accessory to a commercial Use would continue to be regulated by 186-86 A(1) Farming.
- replace the “2 birds per  $\frac{1}{4}$  acre” area restriction with a requirement that coops & pens be installed at least 10’ away from neighboring residential properties, and otherwise subject to all other



dimensional & setback requirements for Accessory Uses in the underlying zoning district (the lot area restriction remains in place for all other “fowl”)

- set a limit on the number of chickens that may be kept Accessory to a Residential Use: a minimum of 2 and a maximum of 6
- continue the prohibition on commercial sales of chicken and add a prohibition on commercial or public slaughtering
- set some general standards for the proper and sanitary keeping of chickens, based on guidance from the Penn State Extension Service
- require a Zoning Permit
- allow only one Zoning Permit per parcel and require that tenants have the written permission of the property owner to keep chickens.

## **Roadside Stands**

The recommendation of the Planning Commission would bring most of the known Roadside Stands into compliance by:

- allowing Roadside Stands as a Use by right where they are Accessory to a Residential Use,
- removing the requirement for off-street parking where there is adjacent legal street parking,
- replacing the requirement that a Roadside Stand is 80’ away from any intersection with the requirement that a Roadside Stand does not affect sight lines at any intersection

Roadside Stands Accessory to a Residential Use would require a Zoning Permit.

Roadside Stands Accessory to any Commercial Use would continue to be permitted by Special Exception in all zoning districts.

PERKASIE BOROUGH EXISTING ORDINANCE:

Chapter 186 Art IV Use Regulations and Restrictions. 186-18 Principal and accessory use regulations **H (7) Keeping of animals:**

(a) Keeping of pets: The keeping of dogs, cats, or other small animals as pets accessory to a residential use.

[1] No more than four customary household pets or domestic animals (e.g., dogs, cats, etc.) ordinarily kept in the home shall be kept under the permanent care of the occupants.

[2] Five or more adult dogs or cats shall meet the requirements of § 186-18A(1).

[3] Commercial breeding or use of these pets shall not be permitted under this use.

[4] A zoning permit shall not be required for this use.

*(b) Keeping of large animals and fowl: The keeping of large animals (such as cattle, horses, llamas, sheep, goats, and pigs) and fowl (such as chickens and turkeys) as accessory to a residential use, not as a farming use.*

*[1] Large animals (such as cattle, horses, llamas, sheep, goats, and pigs) and fowl (such as chickens and turkeys) shall be stabled or housed in buildings at least 100 feet from any lot line.*

*[2] No more than one livestock unit shall be permitted for every 1 1/2 acres of lot area. Livestock units are as follows:*

*[a] One horse, llama, or cow: two livestock units.*

*[b] Two sheep or goats: one livestock unit.*

*[c] One pig: one livestock unit.*

*[3] Fowl shall require a minimum lot area of 1/4 acre for two birds and additional 1/4 acre for every two birds thereafter. Roosters and guinea fowl are not permitted.*

*[4] Commercial breeding or use of large animals and fowl shall not be permitted under this use.*

*[5] A zoning permit shall be required for large animals.*

Proposed Ordinance Amendment:

H(7) (b) The keeping of large animals (such as cattle, horses, llamas, sheep, goats and pigs) and fowl as accessory to a residential use. The keeping of animals as a commercial or agricultural use should follow the standards set out in 186-18 A. (1) Farming.

- (1) Large animals (such as cattle, horses, llamas, sheep, goats, pigs) and fowl (such as ducks and turkeys) shall be stabled or housed in buildings at least 100 feet from any lot line.
- (2) No more than one livestock unit shall be permitted for every 1 ½ acres of lot area. Livestock units are as follows:
  - a. One horse, llama or cow: two livestock units
  - b. Two sheep or goats: one livestock unit
  - c. One pig: one livestock unit
- (3) Fowl, with the exception of chickens as defined in 186-18 H. (9) Keeping of Chickens, shall require a minimum lot area of ¼ acre for two birds and an additional ¼ acre for every two birds thereafter.

New section:

H(9) Keeping of Chickens as accessory to a residential use.

- (1) "Chickens": Domesticated fowl of the species *Gallus gallus domesticus*, raised for the purpose of producing eggs, meat, or as pets. This definition excludes roosters and guinea fowl.
- (2) The purpose of this section is to provide standards for the keeping of domesticated chickens. It is intended to enable residents of the Borough to keep a small number of female chickens on a noncommercial basis while limiting the potential adverse impacts on the surrounding neighborhood.
- (3) Permit required. A Zoning Permit is required for the keeping of any domesticated chickens in the Borough. Any tenant must have written permission from his or her landlord to keep and maintain chickens.
- (4) No more than one Zoning Permit will be approved for the keeping of chickens on any parcel in the Borough.
- (5) Number and type of chickens allowed: the minimum number of chickens allowed is 2, the maximum number of chickens allowed is 6. Only female chickens are allowed. Roosters and guinea fowl are not allowed.
- (6) Commercial and/or public slaughtering is not permitted.
- (7) The sale of chickens for commercial purposes is not permitted.

(8) General requirements:

- a. chickens must be kept in an enclosure or chicken run, which is a secure fenced area at all times. Chickens running at large are considered a public nuisance.
- b. Residents keeping chickens shall also provide a henhouse, which shall be located on the rear of the property, no closer than 10 feet to the property line of any adjacent residential property, and otherwise subject to the same bulk and area requirements of the Borough's Zoning Ordinance relating to accessory structures.
- c. Chicken runs, enclosures and henhouses must be constructed using uniform materials for each element of the structure (ie all walls made of the same material) and designed to avoid weathering.
- d. Henhouses must be kept clean, dry, and odor-free, kept in a neat and sanitary condition at all times, and in a manner that will not disturb the use or enjoyment of neighboring lots due to noise, odors or other adverse impact.
- e. Chicken feed must be stored in a metal container with a metal lid that cannot be penetrated or removed by vermin.

(9) The sale of eggs must comply with state and federal laws and regulations, and with the Borough's zoning ordinance regulations for residential Roadside Stands H(6).

PERKASIE BOROUGH EXISTING ORDINANCE:

Chapter 186 Art IV Use Regulations and Restrictions. 186-18 Principal and accessory use regulations

***H(6) Roadside stand:*** *Roadside stand for the sale of farm nursery or greenhouse products produced on the premises where offered for sale.*

*(a) The stand may be in the front yard but shall not be in the street lines.*

*(b) The location shall not be within 80 feet of any intersection center line.*

*(c) Parking for vehicles shall be provided off the street cartway and in compliance with the provisions of Article VIII, Off-street Parking and Loading.*

Proposed Ordinance amendment:

H(6) Roadside Stand: roadside stand for the sale of farm nursery, greenhouse produce or eggs produced on the premises here offered for sale.

1. A Roadside Stand may be in the front yard but shall not be in the street lines.
2. Roadside Stands accessory to a non-residential Use shall
  - not be within 80 feet of any intersection center line
  - provide off-street Parking for vehicles, and in compliance with the provisions of Article VIII, Off-Street Parking and Loading.
  - be permitted by Special Exception
3. Roadside Stands accessory to a residential Use shall
  - Be located so as not to interfere with traffic sight lines. Proper sight lines shall be maintained at all street intersections in accordance with § 164-20E through G.
  - Provide off-street parking for one vehicle where legal street parking is not present adjacent to the Roadside Stand
  - Be permitted By Right in all zoning districts where the primary Use on the parcel is Residential
  - Require a Zoning Permit. Any tenant must have written permission from his or her landlord to erect and maintain a Roadside Stand. No more than one Zoning Permit will be approved for a Roadside Stand on any parcel in the Borough.

JEFFREY P. GARTON  
DOUGLAS C. MALONEY  
THOMAS J. PROFY, IV\*†  
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HON. ROBERT O. BALDI (RET.)  
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KATHARINE J. WEEDER\*  
MARC I. RICKLES\*

NEW HOPE OFFICE  
123 W. BRIDGE STREET  
NEW HOPE, PA 18938  
215.862.0701

June 4, 2025

**VIA EMAIL**  
[cmclean@flblaw.com](mailto:cmclean@flblaw.com)

Christopher M. McLean, Esquire  
Fitzpatrick Lenta & Bubba, P.C.  
Two City Center  
645 West Hamilton Street; Suite 800  
Allentown, PA 18101

**Re: Constitution Square/Perkasie Borough**

Dear Chris:

A discussion with respect to the above project was held at the Borough Council meeting this week.

The sum and substance of the conversation is that your client, despite reasonably good weather, has not kept pace with its original schedule to complete these improvements.

The matter will be considered again for Council action in July, and if substantial progress has not been made, I believe Council will seriously consider drawing down the Letter of Credit, and having the project completed by the Borough.

Please advise.

Very truly yours,

Jeffrey P. Garton

JPG:ers

cc: Andrea Coaxum, Borough Manager  
Douglas C. Rossino, P.E.

# PARKS AND RECREATION DEPARTMENT

## MONTHLY REPORT

### May 2025

#### RECREATION

- Third Annual Pickleball Day was on 5/10. Had a handful of new interested pickleball players come for the Open House to learn about the sport and try it out. Afterwards had a competition event with 24 pickleball players to determine this year's winner.
- Annual spring Multi Sport Sundays started May 4<sup>th</sup> in Lenape Park and runs through June. All registration numbers were above the previous years.
- Monthly pickleball lesson starts mid-May. Lessons include beginner classes, skills clinics, and three-week programs. Lessons run monthly into September.
- Started work putting together calendar of programs and coordinating with different departments and local business to host free community programs during July's Park and Recreation Month.



#### PARK INFORMATION

- Continued work with Public Works, Electric, Borough engineers, and contractors on the Kulp Park baseball field improvement project.
- Continued work with Park and Recreation Board and members of the Skate Park Committee and contractor on 2025 ramp replacement project.
- Discussions with staff and other park professionals about public safety in the park system.

#### MENLO AQUATIC CENTER

- Opening Day was Saturday, May 24<sup>th</sup>, cool temperatures but perfect for the 1st Annual Opening Day "Penguin Plunge". Over 40 members and guests participated.
- Pre-season staff training consisted of two days of training on May 17<sup>th</sup> and 18<sup>th</sup>. Next In-service for staff will be Saturday, June 14<sup>th</sup>.
- Membership Payment Plans are currently being converted to seasonal memberships. A record 174 memberships were paid through payment plans in 2025 as opposed to 31 in 2024.
- Thank you to Perkasio Lion Club for sponsoring Kulp Wading Pool for 2025.
- Thank you to our Menlo After Dark sponsors Joe Davis Auto, Covered Bridge Car Wash, and The Gutter Guys.
- 16 Menlo and Kulp birthday parties have been booked this season using our new online registration system.
- Thank you to Craig Phillips, owner of Philly Pretzel/Rita's Water Ice for returning to operate our Menlo Snack Stand this season.
- A new staff clock in/out system is now in place for employee time keeping eliminating the need for the old manual paper system.
- New filter pumps and motors are installed and operational for Leisure and Toddler pools. 2024 saw the replacement of the Competition pump and motor.





- Session 1 Swim Lessons began Tuesday, June 9th after a rainy start to the lesson season. There are 5 two week sessions of lessons this season.
- Our new AM Tot Splash program is getting great reviews. Member families with children age 6 and under can take advantage of quality early morning time with their little ones in the Toddler pool prior to nap and public swim times. It also serves member swim lesson moms with little ones while brother and sister take swim lessons. The program is free to members and nonmembers may drop in for a daily \$10 fee. The program is offered Monday-Thursday, 9am-11:30am. Participants may register by the week or purchase online daily drop-in passes.
- Our first year of online daily pass sales is off to a great start. Nonmembers create an account, sign their waivers, and purchase their daily pass, all online. When done they save the admission barcode to their phone and scan the barcode at the front desk for pool admission. Saves staff time and long check-in lines.
- Now that the season has started a new promotion is launching to allow visitors to convert their same day daily passes to seasonal memberships. Individuals with the receipt of their Menlo visit may use that receipt to receive credit toward their membership conversion equal to daily pass fee paid.
- Coming events include our first "Carnival Day" on June 28th 1-4:30pm during open swim time. Menlo After Dark launches on Friday, July 11th with an "Oldies Dance Party" with a live band. Two more Menlo After Dark events are scheduled along with themed "Christmas in July" and Menlo "Beach Days". In addition, member theme coincide with these major events.
- Member days (includes guests of members and residents) are slated on June 14th, July 19th, and August 16th.
- The Pool complex will close at 4pm for PAC Home Swim Meets June 19th, June 26th, July 8th, and July 10th.



## MEETINGS

- Menlo pre-season meetings throughout the month
- Attended Park Security Webinar – 5/8
- Met with Complete Payroll – 5/9
- Memorial Day Parade planning meeting – 5/16

## ADMINISTRATION

- Continued work on newsletter mail routes and options to expand newsletter mailing to ensure all residents receive the mailing in the future.
- Organized and sent weekly informational newsletter email blasts focusing on summer offerings through Park and Recreation. This communication is through MyRec Constant Contact and includes almost 7,000 active email accounts.
- Continued expanded marketing efforts for Park and Recreation programming through both Facebook and Instagram including using reels, my story, and additions of music, link, and hashtags to grow social media following.
- Submitted content to the Perkasio Connection summer newsletter in early May. Newsletter contains information for July through September and is scheduled to be mailed late June.



# Borough of Perkasio

Park EVENT Application 2025

## Contact Information

Name: Melina Moore  
Organization: Brown A. Park Foundation  
Address: 7 East Temple Ave PA Sellersville 18960  
City: Melina@modernmakebarbershop.com State: PA Zip: 267-680-9605  
Email: 82-1360156 Cell Phone:   
Tax Exempt Organization? ☒ Yes ☐ No EIN:  Phone:

## Purpose of Application:

- ☐ Large personal gathering such as birthday party, shower, etc with over 200 attendees  
☐ Event such as a festival, party, etc through an organization - will require an event fee plus facility fee  
☒ Sk through the park system - must include map of route

## Notes Regarding Application Process:

Requests required 45 days prior to reservation or event  
All reservations and events with 75 or more attendees require Council Approval  
Requests for additional services does not guarantee services can be provided  
All reservations require a Certificate of Insurance evidencing \$1,000,000 in Comprehensive General Liability Insurance and naming Perkasio Borough as Certificate Holder

To be filled out by Staff Only:		Fees due upon Borough Staff/Council Approval:	
<b>Fees due at time of application:</b>		<b>Additional fees associated with Events</b>	
Public gatherings at Park and Pavilions and Event Base Fees			
\$	Park and Pavilion Fee	\$	Additional Date Fee
\$	Electric Key Deposit	\$ 220.00	Road Closure fee
\$ 50.00	Event Permit Base Fee	\$	Electric Fee
\$	Total Due	\$	Trash collection fee
\$	Total Paid	\$ TBD	Police or Fire Police fee
	Staff Initials	\$	Park and Pavilion Fee
		\$	Electric Key Deposit
		\$	No Parking Signs
		\$	Total Due
		\$	Total Paid
		\$	Staff Initials
Distribution: <input checked="" type="checkbox"/> Police Dept. <input type="checkbox"/> EMS <input checked="" type="checkbox"/> Electric Dept. <input checked="" type="checkbox"/> Parks & Rec Dept.			
<input type="checkbox"/> Fire Dept. <input type="checkbox"/> Fire Police <input checked="" type="checkbox"/> Public Works Dept. <input type="checkbox"/> Other: _____			

# Event Information

Name of the Event:

Grow-A-Pair 5K

Description of the Event:

5K Run 1 MILE Walk

Date of Event:

Wednesday 8/20

Additional Dates:

Estimated Attendance:

50 plus

Time of Event\*\*:

6pm

Start Time for Set up:

5pm

End time of Tear Down:

8pm

Location of the Event (5ks require map of route to be submitted):

Kulp Park → Small Parking lot (same as year before)

Facility Requested and Fees for a 4 hour flexible time period:

	Pavilion	Located in	Resident	Non Res	Non Profit
<input type="checkbox"/>	Rotary*	Lenape	\$ 65	\$ 95	\$ 45
<input type="checkbox"/>	Skate Park*	Lenape	\$ 65	\$ 95	\$ 45
<input checked="" type="checkbox"/>	Kulp	Kulp	\$ 55	\$ 80	\$ 40
<input type="checkbox"/>	Lions*	Menlo	\$ 80	\$ 105	\$ 55

	Park Area	Located in	Resident	Non Res	Non Profit
<input type="checkbox"/>	Twin Bridges	Lenape	\$ 80	\$ 105	\$ 55

\*Electric available at these locations only

\*\* Fees are for a four hour flexible time period including set up and tear down time. Renters may purchase additional four hour time periods.

RUN ALONG TRAIL FROM KULP TO EAST ROCKHILL

Other Borough Services Requested:

Police or Fire Police:



Yes



No

Trash Collection:



Yes



No

Use of Electric:



Yes



No

Any other Special Requests:

PARKING LOT CLOSURE @ MARKET & 2ND ST. REQUESTING CROSSING GUARD AT CALLOWHILL

Services Offered at Event:

Musicians/Entertainment:



Yes



No

As a reminder: Borough Ordinance prohibits commercial activities/vendors/fundraising in Borough Parks

All Fees:

\* \$ 50 Non-Profit Base permit fee  
\* \$ 100 For Profit Base permit fee  
\$ 10 per additional date fee

\*Fee due at time of application

## Hourly rates in Fee Schedule

\$ - Road Closure fee (1-2 hours)  
\$ - Per Hour Electric Fee  
\$ - Trash collection fee (1-2 hours)  
\$ - Police or Fire Police fee (time worked)  
\$ 2.25 No Parking Signs (each)

\*\* Any parking restrictions and road closures require No Parking Signs to be hung by event organizer two days prior. Number of signs required vary on event and must be picked up and paid for at Borough Hall.

## Waiver and Insurance Requirements

### Indemnification

To the fullest extent permitted by law, the Applicant agrees to defend, indemnify, pay on behalf of, and save harmless the Borough of Perkasio, its elected and appointed officials, agents, employees, and authorized volunteers against any and all claims, liability, demands, suits or loss, including attorneys' fees and all other costs connected therewith, arising out of or connected to the Applicant's use or occupancy of the premises of the Borough.

### Insurance

ALL RESERVATIONS require a Certificate of Insurance, naming Perkasio Borough as Certificate Holder, evidencing \$1,000,000 in Comprehensive General Liability Insurance and must be received no later than 2 weeks prior to the event. The Borough holds the right to cancel a reservation with no refund if the required paperwork is not provided.

### Waiver of Subrogation

Such waiver shall apply regardless of the cause of origin of the loss or damage, including the negligence of the Borough and its elected and appointed officials, officers, volunteers, consultants, agents and employees. The Applicant shall advise its insurers of the foregoing and such waiver shall be provided under the Applicant's commercial property and liability insurance policies and the Applicant's workers compensation insurance policy, if any.

### Damage to Property of the Applicant and its Invitees

The Applicant and its employees, officials, volunteers, and agents shall be solely responsible for any loss or damage to property of the Applicant or its invitees, employees, officials, volunteers, agents and representatives while such property is on, at or adjacent to the premises of the Borough.

### Damage to Borough Property

Applicant assumes full responsibility for taking cognizance of the facility conditions at the time of the program. Applicant will be responsible for all damages resulting to or from use of this property. Upon completion of Applicant's operations, Applicant agrees to leave the property in the same condition as it existed before operations, or pay for and complete restoration of said property within 15 days of the completion of the event.

## Park Rules and Regulations (Summary)

- ② The undersigned is familiar with all Borough Park Rules
- ② The use of alcohol and controlled substances are strictly prohibited within all Borough Parks
- ② Smoking is prohibited in all Borough Parks; this includes cigarettes, cigars, pipes, chewing tobacco, vaping, etc
- ② Vendors are not permitted in the park except by special permit issued by Borough Council, which shall have the authority to refuse consent in any instance
- ② Open fires or fireworks are prohibited. Grills are available at certain pavilions and open to the public
- ② Do not attach decorations by nails, tacks, or staples on pavilion poles, picnic tables. Etc. All decorations and pavilion, field, park trash must be discarded properly. Large items must be removed and regular trash may be placed inside trash receptacles provided.
- ② Perkasio Borough Parks and open dawn to dusk
- ② Perkasio Borough shall not, in any manner or for any cause, be liable or responsible for any injury or damage to persons or property while using the park facilities; all claims for such injury or damage are hereby waived

### PLEASE HAVE YOUR PERMIT WITH YOU DURING YOUR EVENT

If you find any problems when you arrive please contact Public Works Department at 215-257-5065

Perkasio Borough Non-Emergency Police can be reached at 215-257-6876

EMERGENCY DIAL 911

Applicant certified that the above information is true and correct, has reviewed and is familiar with insurance requirements and guidelines, and familiar with the rules and regulations of Perkasio Borough as set forth in the Code of Ordinances.

Date of Application:

6/4/25

By:

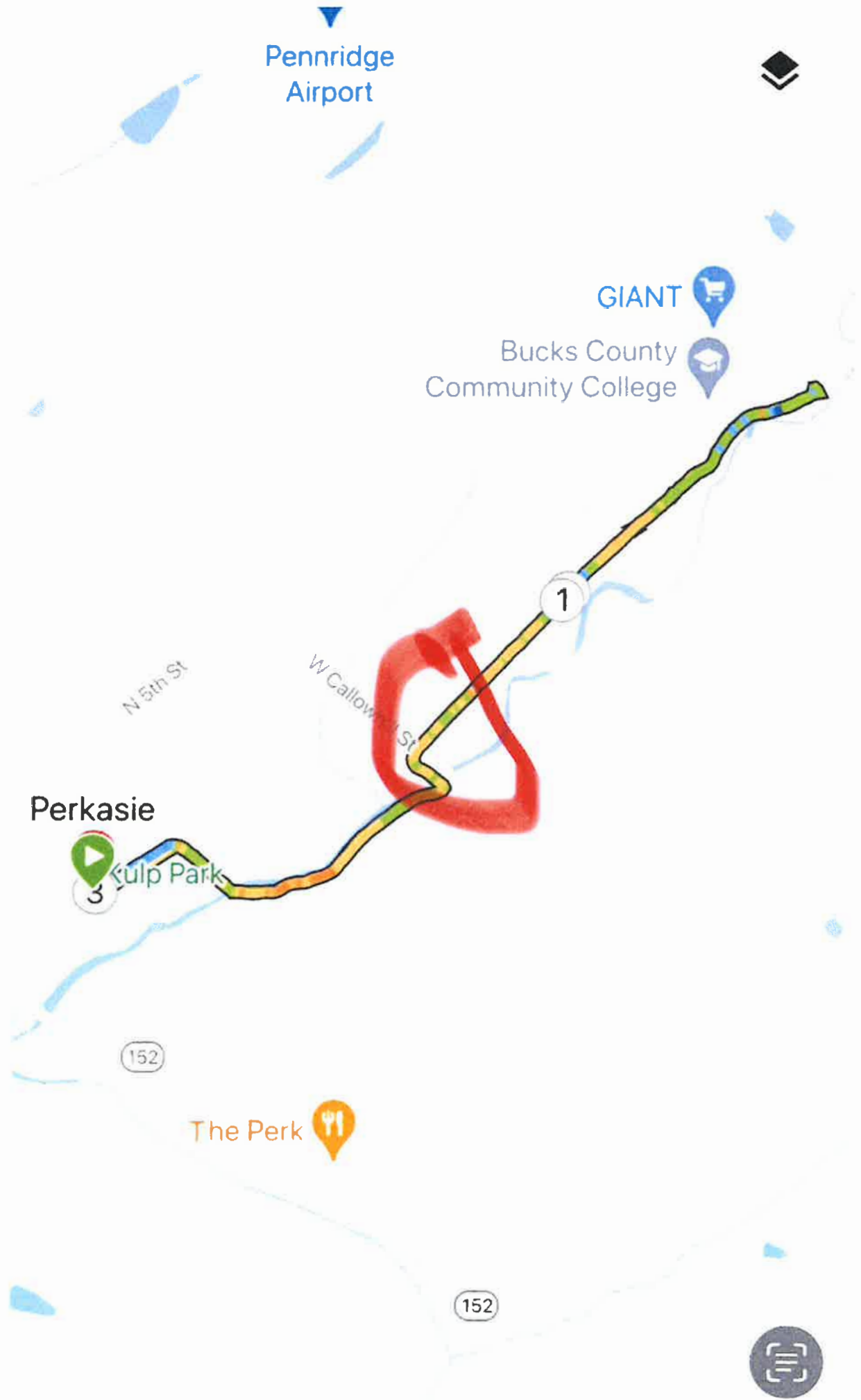
Signed:

Melina Moore  
Melina Moore

APPROVED: This \_\_\_\_ Day of \_\_\_\_\_, 20\_\_\_\_, subject to the following conditions:

\_\_\_\_\_  
Mayor / Borough Manager







## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

06/09/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> The Weimer Group 1000 E Walnut St PO Box 99 Perkasie PA 18944	<b>CONTACT NAME:</b> David Beck <b>PHONE (A/C, No, Ext):</b> (215)257-9171 <b>FAX (A/C, No):</b> (215)257-0400 <b>E-MAIL ADDRESS:</b> dave@theweimergroup.com														
<b>INSURED</b> Modern Male Barber Shop Saturno LLC 209 W Main St Lansdale PA 19446	<table><tr><th>INSURER(S) AFFORDING COVERAGE</th><th>NAIC #</th></tr><tr><td>INSURER A : Erie Insurance Company</td><td>26263</td></tr><tr><td>INSURER B : Erie Insurance Exchange</td><td>26271</td></tr><tr><td>INSURER C : Flagship City Insurance Co</td><td>35585</td></tr><tr><td>INSURER D :</td><td></td></tr><tr><td>INSURER E :</td><td></td></tr><tr><td>INSURER F :</td><td></td></tr></table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Erie Insurance Company	26263	INSURER B : Erie Insurance Exchange	26271	INSURER C : Flagship City Insurance Co	35585	INSURER D :		INSURER E :		INSURER F :	
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**COVERAGES****CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			Q61-0548207	04/25/2025	04/25/2026	EACH OCCURRENCE \$ 1000000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1000000 MED EXP (Any one person) \$ 5000 PERSONAL & ADV INJURY \$ 1000000 GENERAL AGGREGATE \$ 2000000 PRODUCTS - COMP/OP AGG \$ 2000000 \$
B	<b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			Q10-2330883	10/23/2024	10/23/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1000000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			Q28-2570388	04/25/2025	04/25/2026	EACH OCCURRENCE \$ 1000000 AGGREGATE \$ 1000000 \$ PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/>
C	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	Q88-7500368	04/25/2025	04/25/2026	E L EACH ACCIDENT \$ 500000 E L DISEASE - EA EMPLOYEE \$ 500000 E L DISEASE - POLICY LIMIT \$ 500000
A	Professional Liability - Forms PK-KB and PK-JF			Q61 0548207	04/25/2025	04/25/2026	Per Claim 1000000 Aggregate 2000000

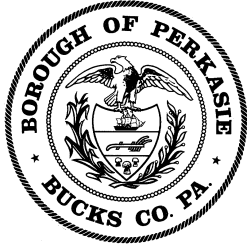
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Event: 5K Grow-A-Pair  
Wednesday, August 20, 2025 6-8 PM

**CERTIFICATE HOLDER****CANCELLATION**

Perkasie Borough 620 West Chestnut St  Perkasie PA 18944	<p>SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.</p> <p>AUTHORIZED REPRESENTATIVE</p>
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# BOROUGH OF PERKASIE

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## MEMORANDUM

DATE: June 12, 2025

TO: Borough Council  
Mayor Hollenbach  
Andrea Coaxum

FROM: Rebecca Deemer, Finance Director

SUBJECT: Time-clock policy

Included in your packet is the proposed Perkasio Borough time clock policy. As part of our ongoing efforts to modernize our timekeeping and payroll processes, the Borough has implemented a time clock system for non-exempt hourly employees at Menlo Aquatics Center. While the system is in use, the absence of a formally adopted policy limits our ability to enforce consistent practices and expectations related to timekeeping.

The purpose of this policy is to accurately track employee hours worked, promote accountability, and ensure compliance with labor laws and payroll accuracy. The policy clearly defines responsibilities for the employees and supervisors as well. In response to the Solicitor's comments an employee is aware of the changes in their job duties throughout the course of the workday based on their pre-determined and agreed upon schedule.

I am requesting that Council approve the proposed Time Clock Policy. Upon approval, the policy will be distributed, and the employees will be required to sign an acknowledgment form indicating they have received, read, and understood the policy.

## **Perkasie Borough Policy for Time Clock procedures**

### **PURPOSE:**

This work policy is intended to set forth the proper and required use of the time clock system. This system will allow for electronic documentation and recordkeeping, utilizing less staff time and enabling the Borough to provide better service to its employees, and to ensure compliance with State and Federal law.

### **APPLICABILITY:**

All non-exempt employees

### **POLICY:**

All non-exempt employees will be required to punch in and out for work utilizing the keypad on the time clock.

### **PROCEDURE:**

At the beginning of the shift or established time to begin work, the employee will punch in by entering the last 4 digits of their Social Security Number (SS#). At the end of the shift or established time to end work, the employee will punch out entering the last 4 digits of their SS#.

Job duties may change based on the pre-determined and agreed upon schedule between the employee and their Department Head/Supervisor. As such, employees will be required to punch in and out as their job duties change throughout the course of the day, to ensure they are getting paid the correct rate applicable to each position. If an employee is unsure of any changes in their job duties, they should speak to their immediate supervisor or department head.

Employees are prohibited from punching in early and punching out late unless authorized by their immediate supervisor. Employees are permitted to clock in or out within 10 minutes of their scheduled start time and end times. This time window is provided for flexibility in accessing time clocks, however, pay will begin and end at the employee's scheduled start and end time, not the time of early clock-in or late clock-out.

Non-exempt employees who arrive after their scheduled starting time will not be paid for the missed time. Although time will not be docked beyond time missed, generally, the pay will be rounded to the nearest quarter hour. (e.g. both 8 minutes and 23 minutes after the hour would be rounded to  $\frac{1}{4}$  hour and both 24 minutes and 37 minutes after the hour would be rounded to  $\frac{1}{2}$  hour).



Excessive instances of punching in too early, punching in too late, failures to punch in or out, or any other similar time clock violation will be subject to discipline including warnings, suspension and termination.

Employees are prohibited from punching in other employees' SS#.

Employees who punch in or out the SS# of other employees, and employees who knowingly permit other employees to punch their SS# in or out, at any time are defrauding the Borough and will be subject to discipline including suspension and termination.

#### **EMPLOYEE RESPONSIBILITY:**

Employees are responsible for punching in and out per policy. Employees are to report any malfunction of the device to their immediate supervisor/department head. Employees should address any discrepancies, upon receipt of their payroll stub, to their immediate supervisor/department head.

#### **EMPLOYER RESPONSIBILITY:**

Perkasie Borough, through its managers, department heads and finance department, will tally, collect, collate, formulate, organize and maintain the time-worked records of each of the employees.

**The Department Manager or their designee** will review the time-worked information for all non-exempt employees working in the department for accuracy at the end of the pay period with regards to hours worked.

**The Finance Director or their designee** will review all time-worked records before approving them for payment from our payroll company.

**The Finance Director or their designee** will send approved information on to our payroll company for processing.

#### **CONSEQUENCES OF POLICY VIOLATION:**

Violations of this policy may result in disciplinary action, up to and including, termination of employment. Disciplinary actions are handled in accordance with the Borough of Perkasie Employee Handbook and will be applied based on the severity of the infraction, and the employee's disciplinary history.

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NEW HOPE OFFICE  
123 W. BRIDGE STREET  
NEW HOPE, PA 18938  
215.862.0701

June 9, 2025

**VIA EMAIL**

[manager@perkasiaborough.org](mailto:manager@perkasiaborough.org)

Andrea L. Coaxum, Borough Manager  
Perkasie Borough  
620 W. Chestnut Street  
Perkasie, PA 18944

**Re: Time Clock Procedures**

Dear Andrea:

I have reviewed your draft "Policy" and have the following comments:

1. PURPOSE - Add the phrase, "and to insure compliance with State and Federal law" at the end, by putting a comma.
2. APPLICABILITY – The policy should be applicable to all employees, except for exempt employees. You should also advise everyone whether they are exempt or non-exempt when you send out the policy.
3. POLICY – The same would apply to the comments that you have here, as above. All non-exempt employees shall be required to comply.
4. PROCEDURE - Paragraph 2 – How does an employee know if their job duties change during the course of the day? Can the Supervisor provide that information so that it is clear and not just on the premise that the employee decides?
5. PROCEDURE – Paragraph 3 – Place the word "out" between punching and early. Also, 5 minutes is more appropriate than 10 minutes. Please understand, however, that the law is pretty clear that an employee may punch in before they dress in their appropriate uniform, and they may wash up after their workday before the punching out.

6. PROCEDURE – Paragraph 5 – Take out the word “sanctions” and just make them subject to discipline.
7. Top of Page 2 – Do not say “organization” say Borough.
8. CONSEQUENCES OF POLICY VIOLATION – Add at the end, after infraction, “and the employee’s disciplinary history.”

Other than the aforementioned I have no further comments. If you have any questions, please advise.

Very truly yours,



Jeffrey P. Garton

JPG:ers

Date: 05/21/2025

## Check Register #22 – May 23, 2025

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## BOROUGH OF PERKASIE

VENDOR NO TRANS. NO	VENDOR NAME INVOICE NO	INVOICE DESC.	ACCOUNT NO	DUE DATE	VOUCHER AMOUNT PAID	EFT	DP
0000000475 VC-00061973	A. J. Dembrosky Co., Inc. 6134	Repair Constitution Quad Bathroom	01.454.371	05/23/2025	285.00		
0000000475	A. J. Dembrosky Co., Inc.			285.00			
0000000014 VC-00061969	AFLAC 106250	Monthly Premium Remittance	01.223.000	05/23/2025	294.04		
0000000014	AFLAC			294.04			
0000000065 VC-00061972	Airgas USA, LLC 9160982401	PW Oxygen	01.438.230	05/23/2025	53.33		
0000000065	Airgas USA, LLC			53.33			
0000003408 VC-00061854	Anixter Inc 6377189-00	Electric Small Tools	07.442.260	05/23/2025	2,940.40		
0000003408	Anixter Inc			2,940.40			
0000003707 VC-00061853	AT&T Mobility 28728995613505082025	2 FirstNet Mobile Air Cards	07.442.450	05/23/2025	81.78		
0000003707	AT&T Mobility			81.78			
0000005198 VC-00061883	Auto Zone, Inc. 02071284096	PW Auto Parts	01.438.230	05/23/2025	33.59		
0000005198	Auto Zone, Inc.			33.59			
0000005399 VC-00061919	BARRY ISETT & associates Inc. 0199887	Code Enforcement Services April 2025	01.413.310	05/23/2025	11,524.55		
0000005399	BARRY ISETT & associates Inc.			11,524.55			
0000000289 VC-00061877	Basement Graphics 4/24/25	MAC Shirts	04.452.238	05/23/2025	927.50		
0000000289	Basement Graphics			927.50			
0000005625 VC-00061891	Brian Beattie 05852007.00	Electric Final Bill Deposit Refund	07.200.100	05/23/2025	198.34		
0000005625	Brian Beattie			198.34			
0000004084 VC-00061873	Britton Industries 1265731-IN	Yard Waste 40 Yd Roll Off & Tipping Fees	05.428.368	05/23/2025	575.35		
VC-00061874	1268970-IN	Yard Waste 40 Yd Roll Off & Tipping Fee	05.428.368	05/23/2025	702.29		
VC-00061928	1273080-IN	Yard Waste 40 Yd Roll Off & Tipping Fees	05.428.368	05/23/2025	785.81		
0000004084	Britton Industries			2,063.45			
0000000135 VC-00061855	Clemens Uniform S1701843	Electric First Aid Kit Supplies	07.442.450	05/23/2025	265.50		
VC-00061923	1703613	Police Mat Rentals	01.410.450	05/23/2025	30.88		
VC-00061882	1703614	PW Uniforms	01.438.238	05/23/2025	195.70		

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## BOROUGH OF PERKASIE

VENDOR NO TRANS. NO	VENDOR NAME INVOICE NO	INVOICE DESC.	ACCOUNT NO		DUE DATE	VOUCHER AMOUNT PAID	EFT	DP
0000000135	Clemens Uniform			Vendor Total:	492.08			
0000000069	Comcast							
VC-00061872	53456	PW Voice/Internet/Phone 5/7-6/6	01.438.480		05/23/2025	313.42		X
VC-00061856	53282	Electric Substation 5/12-6/11/25	07.442.450		05/23/2025	313.42		X
VC-00061878	164824	MAC Internet & Voice 5/9-6/8/25	04.452.321		05/23/2025	208.42		X
VC-00061927	48464	Voice/Internet/Wifi 5/11-6/10/25	01.405.450		05/23/2025	437.77		X
0000000069	Comcast			Vendor Total:	1,273.03			
0000002414	De Lage Landen Financial Services, Inc.							
VC-00061924	590232059	Police Copier Contract	01.410.252		05/23/2025	162.07		
0000002414	De Lage Landen Financial Services, Inc.			Vendor Total:	162.07			
0000000325	Deep Run Aquatic Services, Inc.							
VC-00061880	250509-15	MAC Filters, Pumps, Covers	04.452.374		05/23/2025	1,475.00		
VC-00061880	250509-15	MAC Filters, Pumps, Covers	30.452.700		05/23/2025	20,750.00		
0000000325	Deep Run Aquatic Services, Inc.			Vendor Total:	22,225.00			
0000005629	Eric Williams							
VC-00061887	06620010.00	Electric Final Bill Deposit Refund	07.200.100		05/23/2025	58.33		
0000005629	Eric Williams			Vendor Total:	58.33			
0000004833	FP Finance Program							
VC-00061885	39208804	Postage Meter Lease	01.405.450		05/23/2025	155.00		
0000004833	FP Finance Program			Vendor Total:	155.00			
0000000050	General Code							
VC-00061974	GC00129969	eCode360 Annual Maintenance	01.405.342		05/20/2025	1,195.00		
0000000050	General Code			Vendor Total:	1,195.00			
0000000294	Gerhart Plumbing, Inc.							
VC-00061876	17040	Install Water Bottle Filling Station MAC	04.491.100		05/23/2025	1,350.00		
VC-00061876	17040	Install Water Bottle Filling Station MAC	04.452.250		05/23/2025	164.55		
0000000294	Gerhart Plumbing, Inc.			Vendor Total:	1,514.55			
0000001996	Gilmore & Associates, Inc.							
VC-00061912	PS-INV2505436	Economic Development Plan Update	30.451.708		05/23/2025	5,053.79		
VC-00061896	PS-INV2505420	Perkasie Zoning Services	01.414.451		05/23/2025	346.00		
VC-00061895	PS-INV2505419	Green Ridge East Reimbursable	01.250.200		05/23/2025	784.29		
VC-00061894	PS-INV2505418	Kay Builders Reimbursable	01.250.200		05/23/2025	513.04		
VC-00061908	PS-INV2505432	2025 Paving Program	15.408.310		05/23/2025	3,983.50		
VC-00061893	PS-INV2505417	Perkasie MS-4 thru 4/30/25	30.440.710		05/23/2025	967.00		
VC-00061904	PS-INV2505428	N 5th St. Sewer System	30.408.310		05/23/2025	136.50		
VC-00061910	PS-INV2505434	2025 Bituminous Seal Coat Program	15.408.310		05/23/2025	4,985.22		
VC-00061909	PS-INV2505433	135 S. Main St. Reimbursable	01.250.200		05/23/2025	300.30		
VC-00061898	PS-INV2505422	306 N. 5th St. Reimbursable	01.250.200		05/23/2025	691.00		

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## BOROUGH OF PERKASIE

VENDOR NO	VENDOR NAME	INVOICE DESC.	ACCOUNT NO	DUE DATE	VOUCHER AMOUNT PAID EFT DP
TRANS. NO	INVOICE NO				
VC-00061903	PS-INV2505427	Kulp Park Engineering thru 4/30/25	30.451.701	05/23/2025	6,419.75
VC-00061902	PS-INV2505426	Kulp Park Planning thru 4/30/25	30.451.702	05/23/2025	329.50
VC-00061897	PS-INV2505421	Perry Mill Reimbursable	01.250.200	05/23/2025	2,796.63
VC-00061905	PS-INV2505429	2024 Perkasio Paving Project	15.440.705	05/23/2025	15,921.05
VC-00061901	PS-INV2505425	W. Park Ave Improvements	30.451.702	05/23/2025	553.00
VC-00061914	PS-INV2505439	General Services thru 4/30/25	01.408.310	05/23/2025	3,566.20
VC-00061929	PS-INV2505438	Perkasie Community Garden	30.451.707	05/23/2025	1,824.95
VC-00061913	PS-INV2505437	Grandview Avenue Reimbursable	01.250.200	05/23/2025	1,136.50
VC-00061915	PS-INV2505440	Planning Services thru 4/30/25	01.414.450	05/23/2025	1,318.49
VC-00061911	PS-INV2505435	9 Fairview Ave Reimbursable	01.250.200	05/23/2025	312.00
VC-00061900	PS-INV2505424	Perkasie Covered Bridge thru 4/30/25	30.451.705	05/23/2025	967.00
VC-00061899	PS-INV2505423	Green Ridge West Reimbursable	01.250.200	05/23/2025	1,193.50
VC-00061906	PS-INV2505430	532 W. Callowhill Reimbursable	01.250.200	05/23/2025	1,223.90
VC-00061907	PS-INV2505431	650 Shadywood Dr. Reimbursable	01.250.200	05/23/2025	147.70
0000001996	Gilmore & Associates, Inc.		Vendor Total:	55,470.81	
0000005626	Giovanne Million				
VC-00061890	14411001.00	Electric Final Bill Deposit Refund	07.200.100	05/23/2025	72.89
0000005626	Giovanne Million		Vendor Total:	72.89	
0000001531	Grainger				
VC-00061963	9508600450	PW Rain Suit	01.438.238	05/23/2025	137.73
VC-00061881	9502909741	US Flag x 3	01.409.250	05/23/2025	249.81
VC-00061869	9494761662	US Flag	01.451.500	05/23/2025	61.91
0000001531	Grainger		Vendor Total:	449.45	
0000000259	Grandview Service Centre				
VC-00061920	418221	2021 Durango Oil Change & Repairs	01.410.451	05/23/2025	281.91
VC-00061921	418200	Unit#56-4 Inspection & Repairs	01.410.451	05/23/2025	1,363.72
VC-00061922	418179	Unit#56-7 Inspection & Repairs	01.410.451	05/23/2025	998.87
0000000259	Grandview Service Centre		Vendor Total:	2,644.50	
0000002247	GreatAmerica Financial Services				
VC-00061884	39177691	Police Datto S4B2 Backup Appliance	01.410.452	05/23/2025	98.33
0000002247	GreatAmerica Financial Services		Vendor Total:	98.33	
0000000205	Grim, Biehn & Thatcher				
VC-00061860	232992	ZHB Perkasio Fire Co 25-001	01.414.314	05/23/2025	101.66
0000000205	Grim, Biehn & Thatcher		Vendor Total:	101.66	
0000000021	GTR Welding Co., Inc.				
VC-00061971	25-137	PW Fix Shaft for Mower Bracket	01.454.370	05/23/2025	250.00
0000000021	GTR Welding Co., Inc.		Vendor Total:	250.00	
0000000937	J.P. Mascaro & Sons				
VC-00061871	566030	Single Stream Recycling 4/16,4/23 & 4/29	05.426.367	05/23/2025	1,231.00
VC-00061961	566870	Commingled Recycling	05.426.367	05/23/2025	450.00

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## BOROUGH OF PERKASIE

VENDOR NO TRANS. NO VC-00061962 0000000937	VENDOR NAME INVOICE NO 53199 J.P. Mascaro & Sons	INVOICE DESC. Single Stream Recycling 5/1-5/8	ACCOUNT NO 05.426.367	DUE DATE 05/23/2025	VOUCHER AMOUNT PAID EFT DP 680.00
			Vendor Total:	2,361.00	
0000005619 VC-00061918 0000005619	Janet High 03592009.00 Janet High	Electric Overpayment Refund Final Bill	07.200.100	05/23/2025 25.35	25.35
			Vendor Total:	25.35	
0000005429 VC-00061967 0000005429	JRF Tree LLC 1051 JRF Tree LLC	Linework w/Elec 4/9/25	07.442.452	05/09/2025 800.00	800.00
			Vendor Total:	800.00	
0000003307 VC-00061892 0000003307	Keystone Fire & Security 6393409 Keystone Fire & Security	Perkasie Carousel Fire Alarm Inspection	01.409.450	05/23/2025 296.26	296.26
			Vendor Total:	296.26	
0000000043 VC-00061861 0000000043	Labelcraft Press, Inc. 25209 Labelcraft Press, Inc.	Police Letterhead & Envelopes	01.410.342	05/23/2025 293.00	293.00
			Vendor Total:	293.00	
0000005627 VC-00061889 0000005627	Madison Leonard & Brandon Savona 14410001.00 Madison Leonard & Brandon Savona	Electric Final Bill Deposit Refund	07.200.100	05/23/2025 272.85	272.85
			Vendor Total:	272.85	
0000005298 VC-00061964 0000005298	Matt's Heavy Duty Mobile Diagnostics 1015336 Matt's Heavy Duty Mobile Diagnostics	PW Tk#16 Repair	05.427.250	05/23/2025 1,235.22	1,235.22
			Vendor Total:	1,235.22	
0000000041 VC-00061966 0000000041	McCormick Brothers 01C613 McCormick Brothers	Police Uniform Cleaning	01.410.239	05/23/2025 436.55	436.55
			Vendor Total:	436.55	
0000005628 VC-00061888 0000005628	Megan Kaczinski 06828008.00 Megan Kaczinski	Electric Final Bill Deposit Refund	07.200.100	05/23/2025 205.59	205.59
			Vendor Total:	205.59	
0000000341 VC-00061868 0000000341	NYCO Corporation 250696 NYCO Corporation	Skid Steer Parts	01.438.370	05/23/2025 41.52	41.52
			Vendor Total:	41.52	
0000002433 VC-00061857 VC-00061879 VC-00061870 0000002433	Primo Brands 25D0438789398 15D6700047156 25D0438910135 Primo Brands	Electric Bottled Water MAC Water Cooler Rental PW Bottled Water	07.442.450 04.452.450 01.438.480	05/23/2025 05/23/2025 05/23/2025	43.99 3.99 23.99
			Vendor Total:	71.97	
0000004116	Rebecca Delany				

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## BOROUGH OF PERKASIE

VENDOR NO TRANS. NO VC-00061886 0000004116	VENDOR NAME INVOICE NO 11556003.05 Rebecca Delany	INVOICE DESC. Refund Final Trash Bill	ACCOUNT NO 05.200.100	DUE DATE 05/23/2025 40.38	VOUCHER AMOUNT PAID 40.38	EFT DP
Vendor Total:				40.38		
0000003376	Robert E. Little, Inc.					
VC-00061875	05-1181912	Lopper Handle & Pin	01.454.370	05/23/2025	113.79	
VC-00061917	05-1182162	PW Cutting Wheel & Parts	01.438.260	05/23/2025	313.72	
VC-00061867	05-1181498	JDC Bearing Cone	01.454.370	05/23/2025	16.16	
0000003376	Robert E. Little, Inc.			443.67		
Vendor Total:				443.67		
0000000983	Shane Huey					
VC-00061936	Reimb	PMEA Conference Meal Reimb 4/10 & 4/1	07.442.460	05/23/2025	18.90	
0000000983	Shane Huey			18.90		
Vendor Total:				18.90		
0000000130	Southeastern Pennsylvania Transportation Auth					
VC-00061926	145581	8th & Market Parking Lease	01.445.380	05/23/2025	769.00	
0000000130	Southeastern Pennsylvania Transportation Auth			769.00		
Vendor Total:				769.00		
0000004126	Stratix Systems, Inc.					
VC-00061965	685288	Monthly IT Police	01.410.452	05/23/2025	871.00	
0000004126	Stratix Systems, Inc.			871.00		
Vendor Total:				871.00		
0000005624	Sunbelt Rentals, Inc.					
VC-00061916	168289614-0002	Sales Tax Credit Memo	01.454.260	05/23/2025	-5.95	
VC-00061866	168289614-0001	Community Garden Rotary Tiller Rental	01.454.260	05/23/2025	104.97	
0000005624	Sunbelt Rentals, Inc.			99.02		
Vendor Total:				99.02		
0000000071	Towne Answering Service, Inc.					
VC-00061858	289405122025	Answering Service 4/14-5/11/25	07.442.321	05/23/2025	144.45	
0000000071	Towne Answering Service, Inc.			144.45		
Vendor Total:				144.45		
0000002241	Triad Truck Equipment, Inc.					
VC-00061970	XA291001043:01	PW Truck Parts	01.438.370	05/23/2025	305.10	
0000002241	Triad Truck Equipment, Inc.			305.10		
Vendor Total:				305.10		
0000000101	Tri-State Elevator Co. Inc.					
VC-00061925	153837	Elevator Maintenance May	01.409.374	05/23/2025	146.97	
0000000101	Tri-State Elevator Co. Inc.			146.97		
Vendor Total:				146.97		
0000003938	Turtle & Hughes, Inc					
VC-00061968	6814652-00	Electric Hardware & Parts	07.442.253	05/23/2025	2,876.95	
0000003938	Turtle & Hughes, Inc			2,876.95		
Vendor Total:				2,876.95		
0000000732	UniFirst Corporation					
VC-00061859	1290235979	Electric Uniforms	07.442.238	05/23/2025	207.62	
0000000732	UniFirst Corporation			207.62		
Vendor Total:				207.62		



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### BOROUGH OF PERKASIE

VENDOR NO	VENDOR NAME	INVOICE NO	INVOICE DESC.	ACCOUNT NO	DUE DATE	VOUCHER	AMOUNT PAID	EFT	DP
0000005050	WageWorks, Inc.								
VC-00061976	INV7761245		HRA Admin Fees	01.405.450	05/23/2025		192.00	X	
VC-00061977	INV7787234		FSA Monthly Admin Fee	01.405.450	05/30/2025		75.00	X	
VC-00061975	INV7794434		Employee HRA & Flex Reimbursements	90.200.200	05/06/2025		95.00	X	
VC-00061975	INV7794434		Employee HRA & Flex Reimbursements	90.200.300	05/06/2025		91.92	X	
0000005050	WageWorks, Inc.								
				Vendor Total:	453.92				
0000002468	Wells Fargo								
VC-00061978	2006 DVRFA		2006 DVRFA Loan Interest	30.472.000	05/27/2025		374.25	X	
VC-00061979	2007 DVRFA		2007 DVRFA Loan Interest	30.472.000	05/27/2025		1,005.35	X	
0000002468	Wells Fargo								
				Vendor Total:	1,379.60				
0000005537	Wood Research and Development								
VC-00061980	WRD25-591		Covered Bridge Inspection & Design	30.451.705	05/23/2025		20,026.75		
0000005537	Wood Research and Development								
				Vendor Total:	20,026.75				
				Report Total:			138,387.32		
				Unpaid Report Total:			138,387.32		
				Paid Report Total:			0.00		

Date: 05/30/2025

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## BOROUGH OF PERKASIE

VENDOR NO TRANS. NO	VENDOR NAME INVOICE NO	INVOICE DESC.	ACCOUNT NO	DUE DATE	VOUCHER AMOUNT PAID	EFT	DP
0000004771	American Legion Post #280						
VC-00062022	2025 Memorial Day	2025 Memorial Day Parade Sponsorship	01.451.501	05/30/2025	850.00		
0000004771	American Legion Post #280			850.00			
		Vendor Total:					
0000004084	Britton Industries						
VC-00062029	1276889-IN	Yard Waste 40 Yd Roll Off	05.428.368	05/30/2025	984.73		
0000004084	Britton Industries			984.73			
		Vendor Total:					
0000000135	Clemens Uniform						
VC-00062016	1704897	MAC Mat Rental	04.452.450	05/30/2025	101.44		
VC-00062025	1706152	PW Uniforms	01.438.238	05/30/2025	199.31		
VC-00061931	1704891	PW Uniforms	01.438.238	05/30/2025	202.44		
0000000135	Clemens Uniform			503.19			
		Vendor Total:					
0000000069	Comcast						
VC-00062015	241378503	Ethernet 5/15-6/14/25	01.410.450	05/30/2025	259.15		X
VC-00062015	241378503	Ethernet 5/15-6/14/25	01.438.480	05/30/2025	259.15		X
VC-00062015	241378503	Ethernet 5/15-6/14/25	07.442.450	05/30/2025	259.16		X
VC-00061930	40784	Police Cable 5/22-6/21/25	01.410.321	05/30/2025	35.87		X
VC-00062015	241378503	Ethernet 5/15-6/14/25	01.405.450	05/30/2025	259.15		X
0000000069	Comcast			1,072.48			
		Vendor Total:					
0000002038	Commonwealth of PA						
VC-00062032	71074710600BO	Registration 2013 Ford	01.410.451	05/30/2025	100.00		
0000002038	Commonwealth of PA			100.00			
		Vendor Total:					
0000000100	Delaware Valley Health Trust						
VC-00062031	29169	June Medical/Rx/Dental Premiums	01.438.199	05/30/2025	889.96		
VC-00062031	29169	June Medical/Rx/Dental Premiums	01.451.199	05/30/2025	197.96		
VC-00062031	29169	June Medical/Rx/Dental Premiums	01.410.199	05/30/2025	3,111.81		
VC-00062031	29169	June Medical/Rx/Dental Premiums	01.402.199	05/30/2025	344.25		
VC-00062031	29169	June Medical/Rx/Dental Premiums	01.390.300	05/30/2025	-5,140.35		
VC-00062031	29169	June Medical/Rx/Dental Premiums	01.402.196	05/30/2025	2,486.26		
VC-00062031	29169	June Medical/Rx/Dental Premiums	07.390.300	05/30/2025	-571.15		
VC-00062031	29169	June Medical/Rx/Dental Premiums	04.452.196	05/30/2025	309.97		
VC-00062031	29169	June Medical/Rx/Dental Premiums	07.442.199	05/30/2025	984.40		
VC-00062031	29169	June Medical/Rx/Dental Premiums	01.401.196	05/30/2025	4,020.75		
VC-00062031	29169	June Medical/Rx/Dental Premiums	01.410.196	05/30/2025	64,658.97		
VC-00062031	29169	June Medical/Rx/Dental Premiums	05.427.196	05/30/2025	8,181.60		
VC-00062031	29169	June Medical/Rx/Dental Premiums	01.222.000	05/30/2025	10,063.83		
VC-00062031	29169	June Medical/Rx/Dental Premiums	01.401.199	05/30/2025	301.22		
VC-00062031	29169	June Medical/Rx/Dental Premiums	01.438.196	05/30/2025	14,545.08		
VC-00062031	29169	June Medical/Rx/Dental Premiums	04.452.199	05/30/2025	189.33		
VC-00062031	29169	June Medical/Rx/Dental Premiums	01.451.196	05/30/2025	3,364.10		
VC-00062031	29169	June Medical/Rx/Dental Premiums	01.414.199	05/30/2025	172.13		
VC-00062031	29169	June Medical/Rx/Dental Premiums	07.442.196	05/30/2025	12,786.06		
VC-00062031	29169	June Medical/Rx/Dental Premiums	01.405.196	05/30/2025	2,430.71		

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VENDOR NO TRANS. NO	VENDOR NAME INVOICE NO	INVOICE DESC.	ACCOUNT NO	DUE DATE	VOUCHER AMOUNT PAID EFT DP
VC-00062031	29169	June Medical/Rx/Dental Premiums	01.414.196	05/30/2025	3,099.67
VC-00062031	29169	June Medical/Rx/Dental Premiums	05.427.199	05/30/2025	500.58
VC-00062031	29169	June Medical/Rx/Dental Premiums	01.405.199	05/30/2025	172.13
0000000100	Delaware Valley Health Trust			Vendor Total:	127,099.27
0000001443	Eagle Truck Equipment, Inc.				
VC-00062026	26299	Refuse Pivot Pen Weld	05.427.250	05/30/2025	858.96
0000001443	Eagle Truck Equipment, Inc.			Vendor Total:	858.96
0000000259	Grandview Service Centre				
VC-00062014	418261	Unit#56-10 Repairs	01.410.451	05/30/2025	1,062.96
0000000259	Grandview Service Centre			Vendor Total:	1,062.96
0000005630	HG Properties 85 LP				
VC-00062011	14526000.00	Final Electric Bill Overpayment Refund	07.200.100	05/30/2025	45.42
0000005630	HG Properties 85 LP			Vendor Total:	45.42
0000000937	J.P. Mascaro & Sons				
VC-00062027	568192	Open Top Single Stream Recycling	05.426.367	05/30/2025	420.00
VC-00062028	53263	Single Stream Recyling 5/13 & 5/15	05.426.367	05/30/2025	532.00
0000000937	J.P. Mascaro & Sons			Vendor Total:	952.00
0000004868	Jack R. Scott				
VC-00062017	6/7/25	Farmers Mkt Performer "Last Chance"	01.451.501	06/07/2025	80.00
0000004868	Jack R. Scott			Vendor Total:	80.00
0000004431	L/B Water Service, Inc.				
VC-00061933	3927538	Freezeless Hydrant & Elbow	01.454.371	05/30/2025	218.70
0000004431	L/B Water Service, Inc.			Vendor Total:	218.70
0000000043	Labelcraft Press, Inc.				
VC-00062018	25225	Memorial Day Posters Lot Closed	01.451.501	05/30/2025	230.00
VC-00062019	25224	Posters ADA	01.451.501	05/30/2025	150.00
VC-00061932	25223	Refuse OOPS Label	05.427.342	05/30/2025	86.00
0000000043	Labelcraft Press, Inc.			Vendor Total:	466.00
0000005530	McDonald Uniform Co., Inc.				
VC-00062012	244838	Police Uniforms	01.410.238	05/30/2025	272.67
0000005530	McDonald Uniform Co., Inc.			Vendor Total:	272.67
0000000042	Postmaster				
VC-00062003	#116	Replenish Postage Permit #116	07.442.215	05/30/2025	1,800.00
0000000042	Postmaster			Vendor Total:	1,800.00
0000007645	Richard L. Shockley				
VC-00062005	Refund	Refund Zoning Application Withdrawal	01.361.330	05/30/2025	125.00

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VENDOR NO TRANS. NO	VENDOR NAME INVOICE NO	INVOICE DESC.	ACCOUNT NO		DUE DATE	VOUCHER AMOUNT PAID	EFT	DP
0000007645	Richard L. Shockley			Vendor Total:	125.00			
0000000019	Richter Drafting & Office Supply Co., Inc.							
VC-00061935	WO-6659-1	Copy Paper	01.410.210		05/30/2025	83.98		
VC-00062020	WO-6993-1	Admin Office Supplies	01.405.210		05/30/2025	177.24		
0000000019	Richter Drafting & Office Supply Co., Inc.			Vendor Total:	261.22			
0000000929	St. Luke's Penn Foundation EAP							
VC-00062004	11767	EAP Qtrly Billing June, July & August 202	01.405.450		06/01/2025	341.25		
0000000929	St. Luke's Penn Foundation EAP			Vendor Total:	341.25			
0000003836	Uniform Gear Inc							
VC-00062024	5639-3	Police Uniforms	01.410.238		05/30/2025	399.00		
VC-00062023	5638-3	Police Uniforms	01.410.238		05/30/2025	1,777.00		
0000003836	Uniform Gear Inc			Vendor Total:	2,176.00			
0000000154	Verizon Wireless							
VC-00062006	6113498037	Wireless Phones 5/15-6/14/25	01.451.324		05/30/2025	127.71		
VC-00062006	6113498037	Wireless Phones 5/15-6/14/25	01.410.324		05/30/2025	295.43		
VC-00062006	6113498037	Wireless Phones 5/15-6/14/25	01.438.324		05/30/2025	85.14		
VC-00062006	6113498037	Wireless Phones 5/15-6/14/25	07.442.324		05/30/2025	85.14		
0000000154	Verizon Wireless			Vendor Total:	593.42			
0000001181	Verizon Wireless							
VC-00062007	6113498036	Police Mobile Data Terminals 5/15-6/14/25	01.410.325		05/30/2025	525.27		
VC-00062008	6113498036	Electric AMI Meter Readers 5/15-6/14/25	07.442.321		05/30/2025	120.03		
0000001181	Verizon Wireless			Vendor Total:	645.30			
0000000087	Verizon							
VC-00062013	156951933000198	Police Centrex Lines 5/17-6/16	01.410.321		05/30/2025	44.07		
0000000087	Verizon			Vendor Total:	44.07			
0000000002	Waste Management							
VC-00062030	0015657-1062-9	Municipal Solid Waste Disposal 5/1-5/15/2	05.427.367		05/30/2025	10,812.75		
0000000002	Waste Management			Vendor Total:	10,812.75			
0000000355	Wehrung's Lumber & Home Center							
VC-00062021	240418	Rail Car Mural Treated Lumber	30.357.020		05/30/2025	243.90		
0000000355	Wehrung's Lumber & Home Center			Vendor Total:	243.90			
0000004332	WhenToWork, LLC							
VC-00061937	75190108-100-12PRO25	MAC Online Scheduling Program	04.452.450		05/30/2025	660.00		
0000004332	WhenToWork, LLC			Vendor Total:	660.00			
0000005537	Wood Research and Development							
VC-00062010	WRD25-581	Replace Check Lost in Mail	30.451.705		05/30/2025	25,000.00		

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VENDOR NO	VENDOR NAME	INVOICE NO	INVOICE DESC.	ACCOUNT NO	DUE DATE	VOUCHER AMOUNT PAID	EFT	DP
TRANS. NO	INVOICE NO							
0000005537	Wood Research and Development							

Vendor Total:

25,000.00

Report Total:	177,269.29
Unpaid Report Total:	177,269.29
Paid Report Total:	0.00

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VENDOR NO TRANS. NO	VENDOR NAME INVOICE NO	INVOICE DESC.	ACCOUNT NO	DUE DATE	VOUCHER	AMOUNT	PAID	EFT	DP
0000002467	AMP Inc.								
VC-00062002	1011806	Power Purchases April 2025	07.442.362			737.64	Pd.	X	
		Paid with Check # EC/E00198 on 05/28/2025 for amount of \$737.64.							
VC-00062002	1011806	Power Purchases April 2025	07.442.361			310,563.86	Pd.	X	
		Paid with Check # EC/E00198 on 05/28/2025 for amount of \$310,563.86.							
0000002467	AMP Inc.				Vendor Total:	311,301.50			
0000002274	Elan Financial Services								
VC-00061951	7928	Refuse Repair & Maintenance Services	05.427.250			11.64	Pd.	X	
		Paid with Check # RC/E00002 on 05/07/2025 for amount of \$11.64.							
VC-00061948	7928	Park Bldg Repairs & Maintenance	04.452.370			37.51	Pd.	X	
		Paid with Check # PO/E00031 on 05/09/2025 for amount of \$37.51.							
VC-00061953	7928	CC Rewards	01.491.391			-575.00	Pd.	X	
		Paid with Check # GC/E00321 on 05/10/2025 for amount of \$-575.00.							
VC-00061952	7928	Building Maintenance Return	01.409.250			-0.74	Pd.	X	
		Paid with Check # GC/E00321 on 05/10/2025 for amount of \$-0.74.							
VC-00061947	7928	PW Repairs & Maintenance Services	01.438.370			91.88	Pd.	X	
		Paid with Check # GC/E00321 on 05/10/2025 for amount of \$91.88.							
VC-00061946	7928	Covered Bridge Fence Rental	30.451.705			445.70	Pd.	X	
		Paid with Check # GC/E00321 on 05/10/2025 for amount of \$445.70.							
VC-00061945	7928	PW Small Tools & Equip	01.438.260			62.94	Pd.	X	
		Paid with Check # GC/E00321 on 05/10/2025 for amount of \$62.94.							
VC-00061944	7928	PW Home Depot Disputed Charge	01.438.260			150.00	Pd.	X	
		Paid with Check # GC/E00321 on 05/10/2025 for amount of \$150.00.							
VC-00061950	7928	PW Hardware & Supplies	01.438.230			86.83	Pd.	X	
		Paid with Check # GC/E00321 on 05/10/2025 for amount of \$86.83.							
VC-00061949	7928	Park Repair & Maintenance Supplies	01.454.250			192.20	Pd.	X	
		Paid with Check # GC/E00321 on 05/10/2025 for amount of \$192.20.							
0000002274	Elan Financial Services				Vendor Total:	502.96			
0000004568	Elan Financial Services								
VC-00061955	7554	CC Rewards	01.491.391			-25.00	Pd.	X	
		Paid with Check # GC/E00322 on 05/10/2025 for amount of \$-25.00.							
VC-00061954	7554	GFOA Hotel - R Deemer	01.402.460			573.82	Pd.	X	
		Paid with Check # GC/E00322 on 05/10/2025 for amount of \$573.82.							
0000004568	Elan Financial Services				Vendor Total:	548.82			
0000004569	Elan Financial Services								
VC-00061992	8550	Electric Operating Supplies	07.442.245			97.20	Pd.	X	
		Paid with Check # EC/E00199 on 05/28/2025 for amount of \$97.20.							
VC-00062000	8550	CC Rewards Redemption	07.442.390			-175.00	Pd.	X	
		Paid with Check # EC/E00199 on 05/28/2025 for amount of \$-175.00.							
VC-00061999	8550	US Flags & Poles	01.451.500			1,949.93	Pd.	X	
		Paid with Check # EC/E00199 on 05/28/2025 for amount of \$1,949.93.							
VC-00061998	8550	Electric Repair & Maintenance Supplies	07.442.250			84.70	Pd.	X	
		Paid with Check # EC/E00199 on 05/28/2025 for amount of \$84.70.							
VC-00061997	8550	Electric Maintenance & Testing Substation	07.442.400			425.51	Pd.	X	

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		Paid with Check # EC/E00199 on 05/28/2025 for amount of \$425.51.							
VC-00061996	8550	Electric Training	07.442.460		873.02	Pd.		X	
		Paid with Check # EC/E00199 on 05/28/2025 for amount of \$873.02.							
VC-00061995	8550	Electric Fuel	07.442.231		92.95	Pd.		X	
		Paid with Check # EC/E00199 on 05/28/2025 for amount of \$92.95.							
VC-00061994	8550	Electric Safety Testing	07.442.317		185.35	Pd.		X	
		Paid with Check # EC/E00199 on 05/28/2025 for amount of \$185.35.							
VC-00061993	8550	Electric Dues Subscriptions & Membershi	07.442.420		84.42	Pd.		X	
		Paid with Check # EC/E00199 on 05/28/2025 for amount of \$84.42.							
0000004569	Elan Financial Services			Vendor Total:	3,618.08				
0000004572	Elan Financial Services								
VC-00061985	7645	Police Dues, Subscriptions & Membership	01.410.420		130.00	Pd.		X	
		Paid with Check # GC/E00323 on 05/10/2025 for amount of \$130.00.							
VC-00061984	7645	Police Office Supplies	01.410.210		93.14	Pd.		X	
		Paid with Check # GC/E00323 on 05/10/2025 for amount of \$93.14.							
VC-00061983	7645	Police Patrol Supplies	01.410.240		228.99	Pd.		X	
		Paid with Check # GC/E00323 on 05/10/2025 for amount of \$228.99.							
VC-00061982	7645	Police Repair of Vehicles	01.410.451		32.99	Pd.		X	
		Paid with Check # GC/E00323 on 05/10/2025 for amount of \$32.99.							
VC-00061981	7645	Police Bldg Repairs	01.410.373		37.04	Pd.		X	
		Paid with Check # GC/E00323 on 05/10/2025 for amount of \$37.04.							
VC-00061960	7645	Police Uniforms	01.410.238		485.10	Pd.		X	
		Paid with Check # GC/E00323 on 05/10/2025 for amount of \$485.10.							
VC-00061959	7645	Police Adobe Monthly Sub	01.410.452		19.99	Pd.		X	
		Paid with Check # GC/E00323 on 05/10/2025 for amount of \$19.99.							
VC-00061958	7645	Police Training	01.410.421		95.00	Pd.		X	
		Paid with Check # GC/E00323 on 05/10/2025 for amount of \$95.00.							
VC-00061957	7645	Police Crime Prevention Supplies	01.410.247		64.80	Pd.		X	
		Paid with Check # GC/E00323 on 05/10/2025 for amount of \$64.80.							
VC-00061956	7645	Police Evidence Computer	01.410.243		1,597.47	Pd.		X	
		Paid with Check # GC/E00323 on 05/10/2025 for amount of \$1,597.47.							
0000004572	Elan Financial Services			Vendor Total:	2,784.52				
0000004602	Elan Financial Services								
VC-00061938	8182	MAC Building Repairs	04.452.370		589.48	Pd.		X	
		Paid with Check # PO/E00032 on 05/09/2025 for amount of \$589.48.							
VC-00061934	8182	MAC Meeting & Conferences	04.452.460		37.44	Pd.		X	
		Paid with Check # PO/E00032 on 05/09/2025 for amount of \$37.44.							
VC-00061939	8182	MAC Equipment Repairs	04.452.374		133.98	Pd.		X	
		Paid with Check # PO/E00032 on 05/09/2025 for amount of \$133.98.							
VC-00061941	8182	Park & Rec Meetings & Conferences	01.451.460		50.00	Pd.		X	
		Paid with Check # GC/E00324 on 05/10/2025 for amount of \$50.00.							
VC-00061943	8182	CC Rewards Applied	04.452.390		-275.00	Pd.		X	
		Paid with Check # GC/E00324 on 05/10/2025 for amount of \$-275.00.							
VC-00061942	8182	MAC Advertising ValPak + Clipp	04.452.341		1,305.97	Pd.		X	
		Paid with Check # PO/E00032 on 05/09/2025 for amount of \$1,305.97.							

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VENDOR NO TRANS. NO VC-00061940	VENDOR NAME INVOICE NO 8182	INVOICE DESC. Park & Rec Program Costs	ACCOUNT NO 01.451.247	DUE DATE	VOUCHER AMOUNT PAID 105.50 Pd.	EFT X	DP
	Paid with Check # GC/E00324 on 05/10/2025 for amount of \$105.50.						
0000004602	Elan Financial Services		Vendor Total:	1,947.37			
0000004969	Elan Financial Services						
VC-00061989	7648	Ipads for MAC Time Clocks	04.453.260		851.98 Pd.	X	
	Paid with Check # PO/E00033 on 05/09/2025 for amount of \$851.98.						
VC-00061990	7648	Admin	01.405.460		200.25 Pd.	X	
	Paid with Check # GC/E00325 on 05/10/2025 for amount of \$200.25.						
VC-00061991	7648	CC Rewards Redemption	01.491.391		-175.00 Pd.	X	
	Paid with Check # GC/E00325 on 05/10/2025 for amount of \$-175.00.						
VC-00061988	7648	Fire Code ISub	01.414.420		8.50 Pd.	X	
	Paid with Check # GC/E00325 on 05/10/2025 for amount of \$8.50.						
VC-00061987	7648	Admin Printing & Publications	01.405.342		162.59 Pd.	X	
	Paid with Check # GC/E00325 on 05/10/2025 for amount of \$162.59.						
VC-00061986	7648	Admin Office Supplies	01.405.210		48.97 Pd.	X	
	Paid with Check # GC/E00325 on 05/10/2025 for amount of \$48.97.						
0000004969	Elan Financial Services		Vendor Total:	1,097.29			
0000005050	WageWorks, Inc.						
VC-00062001	INV7841409	HRA & Flex Employee Reimbursements	90.200.200		241.67 Pd.	X	
	Paid with Check # PR/E00119 on 05/20/2025 for amount of \$241.67.						
VC-00062001	INV7841409	HRA & Flex Employee Reimbursements	90.200.300		224.00 Pd.	X	
	Paid with Check # PR/E00119 on 05/20/2025 for amount of \$224.00.						
VC-00061975	INV7794434	Employee HRA & Flex Reimbursements	90.200.200		95.00 Pd.	X	
	Paid with Check # PR/E00118 on 05/06/2025 for amount of \$95.00.						
VC-00061975	INV7794434	Employee HRA & Flex Reimbursements	90.200.300		91.92 Pd.	X	
	Paid with Check # PR/E00118 on 05/06/2025 for amount of \$91.92.						
VC-00061977	INV7787234	FSA Monthly Admin Fee	01.405.450		75.00 Pd.	X	
	Paid with Check # GC/E00327 on 05/30/2025 for amount of \$75.00.						
VC-00061976	INV7761245	HRA Admin Fees	01.405.450		192.00 Pd.	X	
	Paid with Check # GC/E00326 on 05/23/2025 for amount of \$192.00.						
VC-00061975	INV7872838	Employee HRA & Flex Reimbursements	90.200.200		95.00 Pd.	X	
	Paid with Check # PR/E00118 on 05/06/2025 for amount of \$95.00.						
VC-00061975	INV7872838	Employee HRA & Flex Reimbursements	90.200.300		213.42 Pd.	X	
	Paid with Check # PR/E00118 on 05/06/2025 for amount of \$213.42.						
0000005050	WageWorks, Inc.		Vendor Total:	1,228.01			
0000002468	Wells Fargo						
VC-00061979	2007 DVRFA	2007 DVRFA Loan Interest	30.472.000		1,005.35 Pd.	X	
	Paid with Check # CC/E00119 on 05/27/2025 for amount of \$1,005.35.						
VC-00061978	2006 DVRFA	2006 DVRFA Loan Interest	30.472.000		374.25 Pd.	X	
	Paid with Check # CC/E00119 on 05/27/2025 for amount of \$374.25.						
0000002468	Wells Fargo		Vendor Total:	1,379.60			
Report Total:			324,408.15				
Unpaid Report Total:			0.00				



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TRANS. NO	INVOICE NO	INVOICE DESC.						
			Paid Report Total:	324,408.15				

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VENDOR NO	VENDOR NAME	INVOICE NO	INVOICE DESC.	ACCOUNT NO	DUE DATE	VOUCHER AMOUNT PAID	EFT	DP
0000005631	Bucks County Board of Assessment							
VC-00062033	Com Garden		Application Real Estate Exemption	30.451.707	06/02/2025	250.00		
0000005631	Bucks County Board of Assessment				250.00			
				Vendor Total:				
				Report Total:		250.00		
				Unpaid Report Total:		250.00		
				Paid Report Total:		0.00		

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VENDOR NO TRANS. NO	VENDOR NAME INVOICE NO	INVOICE DESC.	ACCOUNT NO	DUE DATE	VOUCHER AMOUNT PAID	EFT	DP
0000001221	AFSCME Council 13						
VC-00062047	May 2025	May Due Remittance	01.218.000	06/06/2025	1,948.92		
0000001221	AFSCME Council 13			1,948.92			
		Vendor Total:					
0000003408	Anixter Inc						
VC-00062046	6377189-01	Electric Hardware & Parts	07.442.253	06/06/2025	82.50		
0000003408	Anixter Inc			82.50			
		Vendor Total:					
0000005198	Auto Zone, Inc.						
VC-00062076	02071292540	PW Auto Parts	01.438.370	06/06/2025	5.56		
VC-00062075	02071291705	PW Auto Parts	01.438.370	06/06/2025	36.85		
0000005198	Auto Zone, Inc.			42.41			
		Vendor Total:					
0000002913	Central Bucks Chamber of Commerce Inc.						
VC-00062072	05534	2025 Annual Membership Dues	01.405.420	06/02/2025	195.00		
0000002913	Central Bucks Chamber of Commerce Inc.			195.00			
		Vendor Total:					
0000004547	Chadwick Service Company						
VC-00062063	102324	HVAC Qtrly Maintenance Contract 1 of 4	01.409.450	06/06/2025	1,280.00		
0000004547	Chadwick Service Company			1,280.00			
		Vendor Total:					
0000005634	Christina Fischer & Matthew Torman						
VC-00062043	03568006.00	Electric Final Bill Deposit Refund	07.200.100	06/06/2025	188.16		
0000005634	Christina Fischer & Matthew Torman			188.16			
		Vendor Total:					
0000000135	Clemens Uniform						
VC-00062048	1704897	MAC Floor Mat Rentals	04.452.450	06/06/2025	101.44		
0000000135	Clemens Uniform			101.44			
		Vendor Total:					
0000000069	Comcast						
VC-00062049	41402	Electric Cable 5/30-6/29/25	07.442.450	06/06/2025	88.00		X
VC-00062050	167496	Electric Voice/Internet/Wifi 5/19-6/18/25	07.442.450	06/06/2025	328.02		X
VC-00062051	63083	Police Voice/Internet/Wifi 5/20-6/19/25	01.410.321	06/06/2025	336.81		X
VC-00062073	168403	Amphitheater 5/28-6/27/25	01.451.450	06/06/2025	216.44		X
0000000069	Comcast			969.27			
		Vendor Total:					
0000005386	David W. Antonio						
VC-00062052	6/14/25	Farmers Market Performer	01.451.501	06/06/2025	80.00		
0000005386	David W. Antonio			80.00			
		Vendor Total:					
0000002414	De Lage Landen Financial Services, Inc.						
VC-00062074	590353123	Boro Hall Copier Contracts	01.405.450	06/06/2025	608.56		
0000002414	De Lage Landen Financial Services, Inc.			608.56			
		Vendor Total:					
0000000501	GoreCon, Inc.						
VC-00062081	2024-01	2024 Road Program #3 Final & Change Or	15.440.705	06/06/2025	204,269.88		

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VENDOR NO TRANS. NO	VENDOR NAME INVOICE NO	INVOICE DESC.	ACCOUNT NO		DUE DATE	VOUCHER AMOUNT PAID	EFT	DP
0000000501	GoreCon, Inc.			Vendor Total:	204,269.88			
0000001531	Grainger							
VC-00062077	9522988238	Vapor Steam Cleaner	01.409.250		06/06/2025	147.18		
0000001531	Grainger			Vendor Total:	147.18			
0000002253	Hartford Life - The Hartford							
VC-00062034	675017830572	June Life/AD&D/LTD/Sup Life Premiums	01.451.198		06/06/2025	58.49		
VC-00062034	675017830572	June Life/AD&D/LTD/Sup Life Premiums	01.402.198		06/06/2025	100.12		
VC-00062034	675017830572	June Life/AD&D/LTD/Sup Life Premiums	01.227.000		06/06/2025	190.81		
VC-00062034	675017830572	June Life/AD&D/LTD/Sup Life Premiums	01.438.198		06/06/2025	414.51		
VC-00062034	675017830572	June Life/AD&D/LTD/Sup Life Premiums	07.442.198		06/06/2025	476.99		
VC-00062034	675017830572	June Life/AD&D/LTD/Sup Life Premiums	01.405.198		06/06/2025	41.46		
VC-00062034	675017830572	June Life/AD&D/LTD/Sup Life Premiums	01.401.198		06/06/2025	115.53		
VC-00062034	675017830572	June Life/AD&D/LTD/Sup Life Premiums	01.414.198		06/06/2025	15.96		
VC-00062034	675017830572	June Life/AD&D/LTD/Sup Life Premiums	04.452.198		06/06/2025	38.42		
VC-00062034	675017830572	June Life/AD&D/LTD/Sup Life Premiums	01.410.198		06/06/2025	1,589.44		
VC-00062034	675017830572	June Life/AD&D/LTD/Sup Life Premiums	05.427.198		06/06/2025	233.15		
0000002253	Hartford Life - The Hartford			Vendor Total:	3,274.88			
0000003611	Katlynn Harris							
VC-00062037	04604006.00	Electric Final Bill Deposit Refund	07.200.100		06/02/2025	185.38		
0000003611	Katlynn Harris			Vendor Total:	185.38			
0000000747	Kiefer Aquatics The Lifeguard Store							
VC-00062054	INV001514986	MAC Uniforms	04.452.238		06/06/2025	202.00		
0000000747	Kiefer Aquatics The Lifeguard Store			Vendor Total:	202.00			
0000000043	Labelcraft Press, Inc.							
VC-00062055	25228	Kelly Myers Business Cards	01.451.342		06/06/2025	45.00		
0000000043	Labelcraft Press, Inc.			Vendor Total:	45.00			
0000004765	Lauren Moll							
VC-00062056	Refund	Pickleball Day Competition Winner Gift Ca	01.451.247		06/06/2025	10.00		
0000004765	Lauren Moll			Vendor Total:	10.00			
0000005636	Lois Conrad							
VC-00062041	04608006.00	Electric Final Bill Deposit Refund	07.200.100		06/06/2025	141.93		
0000005636	Lois Conrad			Vendor Total:	141.93			
0000005530	McDonald Uniform Co., Inc.							
VC-00062057	245779	Police Uniforms	01.410.238		06/06/2025	185.36		
0000005530	McDonald Uniform Co., Inc.			Vendor Total:	185.36			
0000005640	Metropolitan Development Group							
VC-00062059	Refund	Refund Cash Bond Litigation Escrow Res	01.250.200		06/06/2025	5,000.00		

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VENDOR NO TRANS. NO VC-00062060 0000005640	VENDOR NAME INVOICE NO Perkasie Woods Metropolitan Development Group	INVOICE DESC. Close Perkasie Woods Prof Svcs Escrow	ACCOUNT NO 01.250.200		DUE DATE 06/06/2025	VOUCHER AMOUNT PAID EFT DP 4,718.40
				Vendor Total:	9,718.40	
0000000503 VC-00062079 0000000503	Moyer Indoor/Outdoor E 138406 Moyer Indoor/Outdoor	Quarterly Pest Control Police	01.410.373		06/06/2025	395.00
				Vendor Total:	395.00	
0000005639 VC-00062039 0000005639	Nadia Titus 12140005.00 Nadia Titus	Electric Final Bill Deposit Refund	07.200.100		06/06/2025	147.37
				Vendor Total:	147.37	
0000005638 VC-00062040 0000005638	Patrick Bense 1117004.00 Patrick Bense	Electric Final Bill Deposit Refund	07.200.100		06/06/2025	30.05
				Vendor Total:	30.05	
0000000042 VC-00062058 0000000042	Postmaster #116 Postmaster	Replenish Refuse Postage Permit	05.427.215		06/06/2025	1,300.85
				Vendor Total:	1,300.85	
0000003126 VC-00062080 0000003126	Premier Technology Solutions, LLC 11497 Premier Technology Solutions, LLC	May IT Services	01.405.452		06/06/2025	2,386.91
				Vendor Total:	2,386.91	
0000005637 VC-00062038 0000005637	Renay Landis 12264010.00 Renay Landis	Electric Final Bill Deposit Refund	07.200.100		06/06/2025	291.94
				Vendor Total:	291.94	
0000003376 VC-00062061 0000003376	Robert E. Little, Inc. 05-1182593 Robert E. Little, Inc.	Repair Power Washer Tire	04.452.250		06/06/2025	36.85
				Vendor Total:	36.85	
0000005635 VC-00062042 0000005635	Robert Goodwin 03792004.00 Robert Goodwin	Electric Final Bill Deposit Refund	07.200.100		06/06/2025	147.74
				Vendor Total:	147.74	
0000005633 VC-00062044 0000005633	Ronald Kale 03180011.00 Ronald Kale	Electric Final Bill Deposit Refund	07.200.100		06/06/2025	116.09
				Vendor Total:	116.09	
0000004297 VC-00062065 0000004297	SERVPRO 2510 SERVPRO	Police Vehicle Decontamination	01.410.451		06/06/2025	530.00
				Vendor Total:	530.00	
0000003971 VC-00062064 0000003971	Shawn Eby 2025 Boot Shawn Eby	2025 Work Boot Reimbursement	07.442.238		06/06/2025	409.50
				Vendor Total:	409.50	

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VENDOR NO TRANS. NO	VENDOR NAME INVOICE NO	INVOICE DESC.	ACCOUNT NO	DUE DATE	VOUCHER AMOUNT PAID EFT DP
0000004082	Staples				
VC-00062035	6033295070	Janitorial Supplies	01.438.230	06/06/2025	165.05
VC-00062036	6033295072	Janitorial Supplies	01.438.230	06/06/2025	495.68
0000004082	Staples		Vendor Total:	660.73	
0000003438	The Fulcrum Guy LLC				
VC-00062053	5002	MAC Annual PMCS & Safety Inspections	04.452.250	06/06/2025	410.00
0000003438	The Fulcrum Guy LLC		Vendor Total:	410.00	
0000005582	The Southern Company				
VC-00062062	48076	MAC 3 Medium Tables	04.452.260	06/06/2025	689.94
0000005582	The Southern Company		Vendor Total:	689.94	
0000005632	Tricia Thomas				
VC-00062045	03072017.00	Electric Final Bill Deposit Refund	07.200.100	06/06/2025	156.62
0000005632	Tricia Thomas		Vendor Total:	156.62	
0000000732	UniFirst Corporation				
VC-00062068	1290237291	Electric Uniforms	07.442.238	06/06/2025	212.22
VC-00062067	1290239742	Electric Uniforms	07.442.238	06/06/2025	225.83
VC-00062069	1290238388	Electric Uniforms	07.442.238	06/06/2025	209.30
0000000732	UniFirst Corporation		Vendor Total:	647.35	
0000003836	Uniform Gear Inc				
VC-00062070	5649-3	Police Uniforms	01.410.238	06/06/2025	74.95
0000003836	Uniform Gear Inc		Vendor Total:	74.95	
0000005430	UUS				
VC-00062071	11744848	Electric Hardware & Parts	07.442.253	06/06/2025	1,417.50
0000005430	UUS		Vendor Total:	1,417.50	
0000000662	Verizon Wireless				
VC-00062066	6113730267	Electric Centrex Lines 4/18-5/17/25	07.442.450	06/06/2025	88.48
0000000662	Verizon Wireless		Vendor Total:	88.48	
0000005513	William Sturtevant				
VC-00062078	2025 Boot/Clothing	2025 Boot/Clothing Reimbursement	01.438.238	06/06/2025	20.98
0000005513	William Sturtevant		Vendor Total:	20.98	
			Report Total:	233,635.12	
			Unpaid Report Total:	233,635.12	
			Paid Report Total:	0.00	

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VENDOR NO	VENDOR NAME	INVOICE NO	INVOICE DESC.	ACCOUNT NO	DUE DATE	VOUCHER AMOUNT PAID	EFT	DP
TRANS. NO	INVOICE NO	INVOICE DESC.	ACCOUNT NO	DUE DATE	VOUCHER AMOUNT PAID	EFT	DP	
0000000055	Allegheny Electric Cooperative Inc.							
VC-00062121	PER100 May 2025	Monthly Electric Sales May 2025	07.442.361		06/13/2025	8,795.81		
0000000055	Allegheny Electric Cooperative Inc.			Vendor Total:	8,795.81			
0000000018	B.R. Scholl Sales & Service, Inc.							
VC-00062089	118346	Check Engine Light	01.438.370		06/13/2025	183.38		
0000000018	B.R. Scholl Sales & Service, Inc.			Vendor Total:	183.38			
0000001474	Begley, Carlin & Mandio, LLP							
VC-00062092	1977373363	General & Police Legal thru 5/31/25	01.410.314		06/13/2025	80.00		
VC-00062097	1977373365	WP/Starbucks Reimbursable	01.250.200		06/13/2025	192.00		
VC-00062094	1977373441	Green Ridge East Reimbursable	01.250.200		06/13/2025	272.00		
VC-00062096	1977373362	429 Juliana Way Reimbursable	01.250.200		06/13/2025	96.00		
VC-00062095	1977373364	Green Ridge Estates West	01.250.200		06/13/2025	450.75		
VC-00062098	1977373442	THP Cedar Ridge Reimbursable	01.250.200		06/13/2025	64.00		
VC-00062093	1977373438	Pennridge Airport	01.250.200		06/13/2025	64.00		
VC-00062092	1977373363	General & Police Legal thru 5/31/25	01.404.310		06/13/2025	5,344.00		
0000001474	Begley, Carlin & Mandio, LLP			Vendor Total:	6,562.75			
0000004084	Britton Industries							
VC-00062138	1281916-IN	Yard Waste 40 yd roll off	05.428.368		06/13/2025	135.00		
VC-00062084	1280663-IN	Yard Waste Brush/Tipping Fees	05.428.368		06/13/2025	695.69		
VC-00062135	1283467-IN	Yard Waste 40 Yd Roll Off & Tipping Fees	05.428.368		06/13/2025	594.04		
0000004084	Britton Industries			Vendor Total:	1,424.73			
0000005642	Celebration Fireworks, Inc.							
VC-00062120	6640	Deposit Fireworks Pennridge Community	01.451.501		06/13/2025	7,000.00		
0000005642	Celebration Fireworks, Inc.			Vendor Total:	7,000.00			
0000004547	Chadwick Service Company							
VC-00062143	102325	Police HVAC Billing Contract #1 of 4	01.410.373		06/13/2025	1,071.00		
0000004547	Chadwick Service Company			Vendor Total:	1,071.00			
0000000135	Clemens Uniform							
VC-00062099	1707483	Boro Floor Mat Rental	01.409.450		06/13/2025	48.86		
VC-00062144	1707480	Police Floor Mat Rentals	01.410.373		06/13/2025	30.88		
VC-00062090	1707481	PW Uniforms	01.438.238		06/13/2025	199.31		
0000000135	Clemens Uniform			Vendor Total:	279.05			
0000000017	Davis Feed of Bucks County							
VC-00062091	114018	Park Supplies	01.454.250		06/13/2025	213.20		
0000000017	Davis Feed of Bucks County			Vendor Total:	213.20			
0000000325	Deep Run Aquatic Services, Inc.							
VC-00062148	250602-41	MAC Start up All Pools	04.452.450		06/13/2025	5,000.00		
VC-00062147	250603-9	MAC Valve Repairs	04.452.250		06/13/2025	470.00		

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VENDOR NO	VENDOR NAME	INVOICE DESC.	ACCOUNT NO	DUE DATE	VOUCHER AMOUNT PAID	EFT	DP
TRANS. NO	INVOICE NO						
VC-00062149	250602-7	Skimmer Baskets	04.452.260	06/13/2025	101.61		
VC-00062146	250602-44	Reset Mat in Baby Pool	04.452.250	06/13/2025	250.00		
0000000325	Deep Run Aquatic Services, Inc.			Vendor Total:	5,821.61		
0000000553	Gannett Pennsylvania LocaliQ						
VC-00062108	0007111086	Speed Limit, Ordinance & Public Safety M	01.405.341	06/13/2025	873.82		
VC-00062110	0007111086	2025-03 2025 Concrete Program Advertis	15.440.704	06/13/2025	975.58		
VC-00062111	0007111086	ZHB Advertising	01.414.341	06/13/2025	307.66		
VC-00062109	0007111086	2025-02 Road Program Advertisement	15.440.705	06/13/2025	968.32		
VC-00062107	0007111086	Acctng & Permit Clerk Employment Advert	01.405.341	06/13/2025	430.00		
0000000553	Gannett Pennsylvania LocaliQ			Vendor Total:	3,555.38		
0000001232	GDS Associates, Inc.						
VC-00062101	0239853	Electric General Consulting 3/29-4/25/25	07.442.450	06/13/2025	435.00		
VC-00062102	0239854	Power Supply Planning 3/29-4/25/25	07.442.450	06/13/2025	3,620.43		
0000001232	GDS Associates, Inc.			Vendor Total:	4,055.43		
0000000198	Grand View Hospital						
VC-00062155	51	PW CDL Drug/Alcohol Screen	01.438.480	06/13/2025	57.00		
0000000198	Grand View Hospital			Vendor Total:	57.00		
0000000259	Grandview Service Centre						
VC-00062100	418228	2021 Dodge Fuel Pump Module	01.410.451	06/13/2025	1,224.11		
VC-00062141	418320	Unit#56-9 Tire Installation	01.410.451	06/13/2025	57.36		
VC-00062140	418321	Unit#56-2 Oil Change & Repairs	01.410.451	06/13/2025	494.42		
0000000259	Grandview Service Centre			Vendor Total:	1,775.89		
0000000205	Grim, Biehn & Thatcher						
VC-00062132	233657	ZHB 25-02 Starbucks/WP Perkasio LLC	01.414.314	06/13/2025	717.50		
0000000205	Grim, Biehn & Thatcher			Vendor Total:	717.50		
00000002517	H&K Materials						
VC-00062134	47746	1.11 Ton Green Patch	01.438.245	06/13/2025	166.50		
00000002517	H&K Materials			Vendor Total:	166.50		
00000002566	Irby Electrical Distributor						
VC-00062103	S014270627.001	Safety Testing	07.442.317	06/13/2025	1,718.21		
00000002566	Irby Electrical Distributor			Vendor Total:	1,718.21		
00000000937	J.P. Mascaro & Sons						
VC-00062159	53367	Single Stream Recycling 5/27 & 5/29/25	05.426.367	06/13/2025	487.00		
VC-00062088	53313	Single Stream Recycling 5/20 & 5/22	05.426.367	06/13/2025	555.00		
VC-00062157	568395	Open Top Single Stream Recycling	05.426.367	06/13/2025	842.00		
00000000937	J.P. Mascaro & Sons			Vendor Total:	1,884.00		
00000005197	James Foster						



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TRANS. NO	INVOICE NO						
VC-00062151	Refundq	MAC Chemicals Paid with personal CC	04.452.247	06/13/2025	54.07		
VC-00062151	Refundq	MAC Chemicals Paid with personal CC	04.452.222	06/13/2025	198.10		
0000005197	James Foster			Vendor Total:	252.17		
0000005512	Jennifer Ann Brown						
VC-00062150	09252031	Zumba Instructor	01.451.247	06/13/2025	117.60		
0000005512	Jennifer Ann Brown			Vendor Total:	117.60		
0000003307	Keystone Fire & Security						
VC-00062137	6528244	Carousel Fire Sprinkler Inspection	01.409.450	06/13/2025	561.95		
0000003307	Keystone Fire & Security			Vendor Total:	561.95		
0000000043	Labelcraft Press, Inc.						
VC-00062123	25245	X-Stamper	01.405.210	06/13/2025	35.00		
0000000043	Labelcraft Press, Inc.			Vendor Total:	35.00		
0000000230	Landis Supermarket- Telford						
VC-00062104	10020	Police Crime Meeting Refreshments	01.410.210	06/13/2025	16.81		
0000000230	Landis Supermarket- Telford			Vendor Total:	16.81		
0000000136	Lapp's Landscape Products						
VC-00062136	6972	Wood Chips	01.454.246	06/13/2025	448.00		
0000000136	Lapp's Landscape Products			Vendor Total:	448.00		
0000005641	Laura Patterson						
VC-00062105	Refund	Farmers Market Vendor Cancellation Refu	01.451.501	06/13/2025	30.00		
0000005641	Laura Patterson			Vendor Total:	30.00		
0000001696	Link Performance HVAC						
VC-00062106	5355	Adjust HVAC Vents for Summer	01.409.450	06/13/2025	200.00		
0000001696	Link Performance HVAC			Vendor Total:	200.00		
0000000004	M & S Oil Co.						
VC-00062112	72-1 May 2025	May Gas & Diesel Usage	01.410.231	06/13/2025	2,374.81		
VC-00062112	72-1 May 2025	May Gas & Diesel Usage	01.405.231	06/13/2025	-0.78		
VC-00062112	72-1 May 2025	May Gas & Diesel Usage	05.427.231	06/13/2025	1,809.35		
VC-00062112	72-1 May 2025	May Gas & Diesel Usage	01.438.362	06/13/2025	1,410.96		
VC-00062112	72-1 May 2025	May Gas & Diesel Usage	01.454.362	06/13/2025	314.01		
VC-00062112	72-1 May 2025	May Gas & Diesel Usage	07.442.231	06/13/2025	451.07		
0000000004	M & S Oil Co.			Vendor Total:	6,359.42		
0000000026	NAPA Auto Parts						
VC-00062113	527749	LED Bulbs	01.454.370	06/13/2025	27.78		
0000000026	NAPA Auto Parts			Vendor Total:	27.78		
0000005320	North Montco Technical Career Center						

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VC-00062083 0000005320	04/29/25 North Montco Technical Career Center	V Parkhomchuk CDL Training & Exam	01.438.465	06/13/2025	6,300.00
			Vendor Total:	6,300.00	
0000005643 VC-00062122 0000005643	Paymentus Corporation INV-15-163743 Paymentus Corporation	Transaction Fees April 2025	05.427.390	06/13/2025	41.95
			Vendor Total:	41.95	
0000004298 VC-00062118 VC-00062117 0000004298	Penn's Grant Realty Corp. 2nd Qtr Com 2nd Qtr Com Penn's Grant Realty Corp.	2nd Qtr Commission Edward Jones 2nd Qtr Commission Perkasio Dental Loft	01.406.450 01.406.450	06/13/2025 06/13/2025	171.90 298.08
			Vendor Total:	469.98	
0000000096 VC-00062163 0000000096	Pennsylvania One Call System, Inc. 0001107066 Pennsylvania One Call System, Inc.	Monthly Activity May	07.442.450	06/13/2025	37.44
			Vendor Total:	37.44	
0000000070 VC-00062115 VC-00062114 VC-00062116 VC-00062116 0000000070	Perkasie Regional Authority 3348 3349 0592 0592 Perkasie Regional Authority	6" Fire Hydrants 4" Fire Hydrants Electric Water & Sewer 2/24-5/22/25 Electric Water & Sewer 2/24-5/22/25	01.411.366 01.411.366 07.442.366 07.442.364	06/13/2025 06/13/2025 06/13/2025 06/13/2025	3,537.19 118.13 159.30 155.40
			Vendor Total:	3,970.02	
0000002433 VC-00062152 VC-00062162 VC-00062158 0000002433	Primo Brands 15F0438789356 15F0438789398 15F0438910135 Primo Brands	Boro Hall Bottled Water Electric Water Delivery PW Water Delivery	01.409.450 07.442.450 01.438.480	06/13/2025 06/13/2025 06/13/2025	32.98 53.99 65.97
			Vendor Total:	152.94	
0000005094 VC-00062119 0000005094	Richard P. Laughlin 6/21/25 Richard P. Laughlin	Farmers Mkt Performer "Nightbirds Callin"	01.451.501	06/13/2025	80.00
			Vendor Total:	80.00	
0000000019 VC-00062133 0000000019	Richter Drafting & Office Supply Co., Inc. WO-7605-1 Richter Drafting & Office Supply Co., Inc.	Admin Office Supplies	01.405.210	06/13/2025	100.86
			Vendor Total:	100.86	
0000003376 VC-00062085 VC-00062086 VC-00062087 VC-00062145 0000003376	Robert E. Little, Inc. 05-1186260 05-1186277 05-1312136 05-1188770 Robert E. Little, Inc.	JDC Filter Element Park Maintenance Gator Repairs PW JDC Bearing Cone & Yolk	01.454.370 01.454.370 01.454.370 01.454.370	06/13/2025 06/13/2025 06/13/2025 06/13/2025	70.42 183.30 2,379.45 348.96
			Vendor Total:	2,982.13	
0000005109 VC-00062142	Rockhill Car Wash, LLC 306	Police May Car Washes	01.410.451	06/13/2025	35.00

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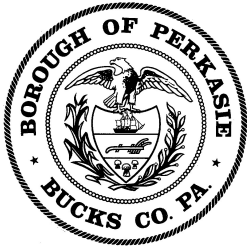
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VENDOR NO TRANS. NO	VENDOR NAME INVOICE NO	INVOICE DESC.	ACCOUNT NO		DUE DATE	VOUCHER AMOUNT PAID	EFT	DP
0000005109	Rockhill Car Wash, LLC			Vendor Total:	35.00			
0000004126	Stratix Systems, Inc.							
VC-00062139	685878	Police IT Remote Svcs 5/16-5/23	01.410.452		06/13/2025	720.00		
0000004126	Stratix Systems, Inc.			Vendor Total:	720.00			
0000003409	The Free Press LLC							
VC-00062154	9669	Farmers Market Small Banner Ad	01.451.501		06/13/2025	95.00		
0000003409	The Free Press LLC			Vendor Total:	95.00			
0000000071	Towne Answering Service, Inc.							
VC-00062161	289406092025	Answering Svc 6/9-7/6/25	07.442.450		06/13/2025	135.00		
0000000071	Towne Answering Service, Inc.			Vendor Total:	135.00			
0000003938	Turtle & Hughes, Inc							
VC-00062166	6724008-00	Electric Hardware & Parts	07.442.253		06/13/2025	2,152.50		
VC-00062165	6814678-00	Electric Hardware & Parts	07.442.253		06/13/2025	2,931.25		
0000003938	Turtle & Hughes, Inc			Vendor Total:	5,083.75			
0000000155	UGI Utilities, Inc.							
VC-00062156	411001210953	Gas Service Boro Hall 5/1-5/30/25	01.409.362		06/13/2025	30.86		
0000000155	UGI Utilities, Inc.			Vendor Total:	30.86			
0000000732	UniFirst Corporation							
VC-00062164	1290240688	Electric Uniforms	07.442.238		06/13/2025	207.62		
0000000732	UniFirst Corporation			Vendor Total:	207.62			
0000005050	WageWorks, Inc.							
VC-00062153	INV7917784	Employee HRA & Flex Reimbursements	90.200.300		06/13/2025	509.94		X
VC-00062153	INV7917784	Employee HRA & Flex Reimbursements	90.200.200		06/13/2025	166.79		X
0000005050	WageWorks, Inc.			Vendor Total:	676.73			
0000000002	Waste Management							
VC-00062160	0015686-1062-8	Municipal Solid Waste Disposal 5/16-5/31	05.427.367		06/13/2025	9,418.26		
0000000002	Waste Management			Vendor Total:	9,418.26			
Report Total:				83,867.71				
Unpaid Report Total:				83,867.71				
Paid Report Total:				0.00				



# BOROUGH OF PERKASIE

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## MEMORANDUM

Date: June 3, 2025

To: Borough Council

From: Harold Stone, Electric Superintendent

Subject: Engineering and Technical Assistance Needed for Substation

It has been seven years since we hired an engineering firm to assess the Borough Substation. We have allocated \$20,000 in the 2025 budget for engineering and technical assistance, which is needed for work at the substation. We propose to retain Utility Engineers to support the replacement and installation of critical measurement instruments used to monitor energy consumption. Additionally, have Utility Engineers, assess the protection relays installed in 2014, to help better plan for future budgeting.

Over the last 15-20 years, we have worked with two engineering firms: Kupper, now owned by Asplundh Engineering Services, and Utility Engineering, which has also merged but continues to operate under the Utility Engineering name.

Utility Engineering has a greater familiarity with our substation, and their hourly rates are significantly more cost-effective compared to Asplundh Engineering Services. I have included the hourly rate schedules for both firms for 2025. I recommend hiring Utility Engineers for this project, with the total cost not to exceed the \$20,000 already budgeted.

Please feel free to contact me if you have any questions or concerns.

# ***UTILITY ENGINEERS, PC***

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62 W. Union Street, Kingston, PA 18704  
(570) 788-2211

## **UTILITY ENGINEERS, PC**

### **2025 Hourly Rates**

<b><u>Classification</u></b>	<b><u>Rate</u></b>
Principal/Engineer	\$125.00
Electrical Designer	\$100.00
CADD Operator	\$75.00
Specification Writer	\$65.00
Secretary	\$50.00
Sub-Consultants	At Cost
Reimbursable Expenses	At Cost
Mileage Rate	At IRS Allowable Rate

# **ASPLUNDH**

## **ENGINEERING SERVICES**

### **PERSONNEL HOURLY RATE SCHEDULE**

Senior Vice President .....	\$320.00	Designer, EIT.....	\$180.00
Vice President .....	\$300.00	Senior Designer .....	\$180.00
Director .....	\$280.00	Designer .....	\$155.00
Manager - Engineering.....	\$247.00	Engineering Intern .....	\$100.00
Manager - Design .....	\$247.00	Principal Systems Integrator.....	\$242.00
Manager - Controls .....	\$220.00	Senior Systems Integrator II.....	\$220.00
Senior Project Manager .....	\$247.00	Senior Systems Integrator I.....	\$205.00
Project Manager.....	\$226.00	Systems Integrator II .....	\$195.00
Assistant Project Manager.....	\$175.00	Systems Integrator I .....	\$190.00
Project Coordinator .....	\$147.00	Controls Shop Manager.....	\$140.00
Principal Engineer, PE .....	\$242.00	Controls Panel Build .....	\$121.00
Senior Engineer, PE .....	\$226.00	Senior CAD Operator.....	\$147.00
Engineer, PE .....	\$200.00	CAD Operator .....	\$132.00
Principal Designer.....	\$226.00	Administrative/Clerical .....	\$100.00
Senior Designer, EIT .....	\$200.00		

### **REIMBURSABLE RATE SCHEDULE**

#### **Travel Expenses**

- Mileage @ current IRS schedule rate (cents/mile)
- Transportation (airfare, rental car, tolls, parking)
- Lodging and meals

#### **Print/Copy Expenses**

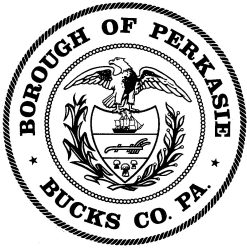
- Photocopies @ .15 cents per copy/Color copies @ .89 cents per copy
- Plotting bond @ .50 cents per square foot/Color CAD plots @ \$1.00 per square foot
- Digital photo prints @ \$1.50 per page
- Report binders

#### **Equipment Rental**

#### **Postage and Delivery, Overnight Mail, UPS/Fed Ex**

### **NOTES**

- All reimbursable expenses subject to a mark-up of 10%.
- A 10% administrative fee is added to all subcontractor bills.
- Rates are subject to update at least annually. Any increase to the hourly rates charged shall be provided to Client with 30 days written notice prior to their implementation.



# BOROUGH OF PERKASIE

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## MEMORANDUM

DATE: June 9, 2025

TO: Andrea Coaxum, Borough Manager  
Council Members  
Mayor Hollenbach  
Rebecca Deemer, Finance Director

FROM: Jeffrey Tulone, Public Works  
*Jeffrey Tulone*

RE: Toter Purchase

At this time, I would like to request that Council authorize the Public Works Department to purchase an additional 300 toters for a cost of \$18,955.

Due to changes to the refuse program, and the additional changes to the bulky waste program, the toter program is growing faster than anticipated. We had 107 toters on hand for 2025, but per the attached delivery chart, you will note that as of June 5<sup>th</sup>, 80 toters have been added to the program, leaving only 27 toters for the remainder of the year.

We did not put this purchase into the 2025 budget, since we thought we would have enough toters to last us through the year. We would like to use the \$5,034 in savings from trash bag purchases toward the cost of the toters. Since the implementation of the changes to the trash program in April, we have already seen a reduction of 30.39 tons in trash disposal, which will result in savings of \$3,006 in disposal costs. In addition, we have collected \$700 in revenue from bulk trash item pick-ups. These early results are promising, and we are hopeful that continued reductions in tonnage and additional bulk item revenues will help further offset the additional \$13,921 in cost of this purchase.

Thank you for your consideration.

**BOROUGH OF PERKASIE**

620 W. CHESTNUT STREET

P.O. BOX 96

PERKASIE, PA 18944-0096

(215) 257-5065

FAX: 215-257-6875

Order # WA-10349788

TO:

- Toter
- 814 Menahan Rd. Statesville, NC 28677
- 

**PURCHASE ORDER**

No 4446

DATE

6/11/25

DATE REQUIRED	TERMS
SHIP VIA	F.O.B.

SHIP TO:

- 3115 9th Street
- Perkasie PA 18944
- 

QUANTITY	✓	STOCK NUMBER / DESCRIPTION	PRICE	PER	AMOUNT
300		64 gallon Toter	56 60		16 980 00
		Shipping	19 75 00		19 75 00

WA-10349788

**IMPORTANT**

Our Order Number must appear on Invoices, Packages and Correspondence.  
Acknowledge if unable to deliver by date required.

White - Vendor

Yellow - Accounting

BUYER

Pink - Receiving





841 Meacham Rd, Statesville, NC, 28677  
 PHONE: 800-424-0422 FAX: 833-930-1124  
 WQ-10349788

#### Sell To:

Contact Name Jeffrey Tulone  
 Bill To Name Perkasio Borough  
 Bill To 620 W Chestnut St  
 Perkasio, PA 18944  
 USA  
 Email publicworks@perkasioborough.org  
 Phone (215) 257-5065  
 Mobile (215) 778-8840

Ship To Name Perkasio Borough  
 Ship To 620 W Chestnut St  
 Perkasio, PA 18944  
 USA  
 Quick Ship ☐

#### Quote Information

Salesperson Blake Wetzel  
 Salesperson Email [bwetzel@wastequip.com](mailto:bwetzel@wastequip.com)

Expiration Date 6/26/2025  
 Quote Number WQ-10349788  
 Please Reference Quote Number on all  
 Purchase Orders

Product	Product Description	Selected Option	Quantity	Sales Price	Total Price
**Plastics - 79264	Model 79264 - Toter 64 Gallon EVR II Universal/Nestable Cart	---Body Color - (940) Green ---Lid Color - (940) Green ---Body Hot Stamp on Both Sides (Existing) in White ---Lid Hot Stamp Insert - Read from Street (Existing) in White ---Wheels - 10in Sunburst ---Toter Serial Number Hot Stamped on Front of Cart Body in White ---2/3 Assembled with Lid (down), Stop Bar and Axle Factory Installed ---Warranty - 12 Yrs Cart Body, All other components 10 Yrs	300.00	\$56.60	\$16,980.00

Payment Terms Net 30 Days if credit has been established  
 Shipping Terms FOB Origin

Subtotal \$16,980.00  
 Shipping \$1,975.00  
 Tax \$0.00  
 Grand Total \$18,955.00

#### Additional Information

**Additional Terms** Our Quote serves as an offer to provide Products and/or services at the quantities and prices shown and is a good faith estimate, based on our understanding of your needs. By signing below, you indicate your acceptance of our offer which is expressly subject to the Wastequip Terms & Conditions of Sale ("Wastequip's Terms") located at: <https://www.wastequip.com/terms-conditions-sale>, as of the date set forth in Section 1(b) of the WQ T&C, which are made a part of this Quote. Wastequip's Terms may be updated from time to time and are available by hard copy upon request. Any changes or deviations to the terms of this Quote, including any different terms in an Order submitted by you, must be agreed upon in writing by both parties.

**Additional Information** Pricing is based on your acceptance prior to the expiration of this Quote, including product specifications, quantities, and timing. Any differences to your Order may result in different pricing, freight or other costs. Due to volatility in petrochemical, steel and related Product material markets, actual prices and freight, are subject to change. We reserve



841 Meacham Rd, Statesville, NC, 28677  
PHONE: 800-424-0422 FAX: 833-930-1124  
WQ-10349788

the right, by providing notice to you at any time before beginning Product manufacturing, to increase the price of the Product(s) to reflect any increase in the cost to us which is due to any factor beyond our control (such as, without limitation, any increase in the costs of labor, materials, or other costs of manufacture or supply). Unless otherwise stated, materials and container sizes indicated on sales literature, invoices, price lists, quotations and delivery tickets are nominal sizes and representations – actual volume, Products and materials are subject to manufacturing and commercial variation and Wastequip's practices, and may vary from nominal sizes and materials. All prices are in US dollars; this Quote may not include all applicable taxes, brokerage fees or duties. If customer is not tax exempt, final tax calculations are subject to change. Pursuant to California Section 26275 of the Health and Safety Code, certain trash receptacles and storage containers must be marked with reflectors. Customers must disclose if such receptacles and containers are intended for use in California – if not disclosed, the receptacles and containers are not intended for use in California.

**Special Contract  
Information**

Pricing and products are based on Toter's Commonwealth of Pennsylvania Contract, COSTARS 017-E22-053 as awarded on August 31, 2022, by the Pennsylvania Department of General Services (DGS), Bureau of Procurement. Per the terms of the contract, product and pricing may be amended every three (3) months for price adjustments based on current market conditions, without prior notice, and after DGS approval. Toter, LLC Product Warranties, Disclaimers, Limitation of Liability and Remedies, and Limited Warranty Provisions apply to all purchases thereunder.

**Signatures**

Accepted By:

*Alex*

Company Name:

*Perkasie Borough*

Date:

*6/16/25*

Purchase Order:

*4446*

**Please Reference Quote Number on all Purchase Orders**

## COMMUNITY & ECONOMIC DEVELOPMENT REPORT – June 10th, 2025

### Economic Development Plan Update

- Steering Committee members confirmed. First Steering Committee meeting scheduled for 8:30am on Wednesday June 11<sup>th</sup>.
- Received report and summary of first public meeting held on 4/8/25, which identified common perspectives on strengths, weaknesses, opportunities & threats to economic development in the Borough. Report available on Borough's website: <https://perkasieborough.org/departments/economic-community-development/>
- This project is partly funded with a DCED Keystone Communities Planning Grant of \$25,000.

### Economic News

- WP Perkasie LLC was granted a variance related to the configuration of the drive-thru vehicle stacking at the Zoning Hearing Board on May 27<sup>th</sup>. Awaiting final land development plans.
- *RJs Essentials* received a Use & Occupancy permit to retail soaps and skincare in the front section of Dragonflies Salon on Callowhill.
- Construction work continues at the “**Glassworks**” campus, owned by Kingdom Partners LLC. The campus will house a thrift store and office space.
- The “Pacaz” parcel – the vacant area adjacent to the Landis Shopping Center and Mavis Tire is under agreement of sale. Sketch plans received from potential developer, Zoning Determination sent in response.
- Waiting on final inspections before issuing a Use & Occupancy permit for the main floor of the **Methodist Church** on 5<sup>th</sup> St.
- Helping a number local business owners in their search for commercial premises in the Borough.
- Maintaining inventory of commercial space available for lease/sale in the Borough.

### ZONING / CODE:

- Planning Commission met on 5/28 to review potential amendments to Borough ordinances related to the keeping of chickens and roadside stands. The Council packet includes their recommendation.
- Provided list of other potential zoning amendments and research packet to the Chair of the Planning & Zoning Committee of Council.
- Responded to Zoning, Property Maintenance and Land Development & Subdivision applications and questions as necessary. Permit applications are listed in the Permits Report in Council's packet.
- Perkiomen Mapping and Flood Mitigation Study – participating as a stakeholder in the master plan project.
- Stormwater & BMP MS4 Reporting: new web page constructed. Letter sent to all property owners with BMP/Stormwater Management on their parcel outlining the process and timings for compliance with PA DEP reporting requirements. Planning a Farmers Market event this season to meet the requirement for public education.
- **NEXLEVEL** Service Request Report in Council packet this month - tracks calls & complaints received through to closeout. Permits, Code issues and other property file matters all logged on NexLevel.
- **PERMIT CLOSEOUT:** Years-old “legendary” permit backlog being closed out.
- **CODE ENFORCEMENT:** focusing on Spring property maintenance and transition to new Bulk Trash schedule.

### PERKASIE BOROUGH COMMUNITY EVENTS

- **Farmers Market Outdoor Season 2025:** market opened on Saturday June 7<sup>th</sup>. Great turnout. Happy vendors and customers. Additional event security protocols in place. Pride at the Market scheduled for 6/28/25.
- **Summer Concert Series:** Schedule and performers complete and on website/calendar.

- **Under the Stars Car Show:** Planning underway. Seeking volunteers.
- **Fall Festival:** Planning underway
- **America's Oldest Tree Lighting:** Initial planning for 2025.
- **Memorial Day Parade & Service (Saturday May 24<sup>th</sup>):** Held review meeting and noted changes for the next event. Next Memorial Day Parade & Service will be in Perkasio in May 2027.
- Working with PD on Public Safety plan and measures for all Borough and 3<sup>rd</sup> party community events.
- **Indoor Farmers Market:** Closed for the season.
- **Celtic Festival:** no action.
- **Community Day & Fireworks:** Saturday June 28<sup>th</sup> from noon.
- **Perkasie's 150<sup>th</sup> anniversary** celebration in May 2029. No action this month.

#### COMMUNITY EVENTS / 3<sup>RD</sup> PARTY

- **First Friday:** took place on W. Walnut St on Friday June 6<sup>th</sup>. Next event will be on Friday August 1<sup>st</sup>.
- The **Indian Valley Soap Box Association** held their race day on June 7<sup>th</sup>.
- **The Craftery Market** is penciled in for 11/15/25

#### RESIDENT COMMUNICATION

- Organized events and staff luncheon to celebrate National Public Works Week.
- Managing resident issues through resolution as necessary.
- Continuing regular social media posts and updating alerts on Borough website.
- Managing increased marketing and advertising for Parks & Recreation programming.

#### OTHER PROJECTS

- **SEPTA FREIGHT CAR:** Artist cleaned and base coated car, and delivered mural pieces on June 5th. Public Works will install mural in early June. Planning a ribbon cutting. The mural project is funded in part by a \$13,500 Visit Bucks County Tourism Grant award. Perkasio Borough developed the grant application which was submitted by the PTIA.
- **PARK AVENUE PROJECT:**
  - Planning Transportation Alternative Set Aside (TASA) grant application for funding of pedestrian and bicycle components of the larger project.
  - Received executed contracts from HUD for the \$2.1million in Congressionally Directed Funding.
  - Environmental Review indicated potential presence of Bog Turtle. Waiting on US Fish & Wildlife clearance to be able to submit the ER to HUD.
  - Waiting on Green Light Go grant application for \$425,240 (total project cost \$531,550) and LSA grant application (\$1million) to make up project funding.
  - Webpage on Borough website describing the project and anticipated funding sources.
  - Letter sent to Park Ave & Parkridge Dr residents updating them on the project.
- **CYBERSECURITY:**
  - No updates on RMUC prize program delays. Waiting to hear if Perkasio will be awarded \$100,000 and 80 hours of Technical Assistance.
  - Staff committee is reviewing recommendations for staff training and new Cybersecurity policies from Borough's Cybersecurity consultant.
  - Drafting project needs & budget for 2026.

- **BULK TRASH:** continuing to monitor Bulk Trash with Public Works. Public education continuing.
- **FIRE SERVICES:** planning a meeting with the PA Governor's Center for Local Government Services (GCLGS) regarding fire services study. Invite will go to municipal and FD leaders in municipalities where Perkasié FD provide coverage. The GCLGS – through the PA DCED – offer Technical Assistance for Fire & Emergency Services projects.

**PROFESSIONAL DEVELOPMENT / CONFERENCES / MEETINGS:**

Webinar: "Telling Our Own Story: Becoming a Resource for the Media" hosted by the Association of Professional Recyclers of Pennsylvania.