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Tentative Budget

PEN ARGYL BOROUGH 2023 TENTATIVE BUDGET



2023 Tentative Budget Summary

General Fund - \$2,533,100.00
Sewer Fund - \$1,549,000.00
Garbage Fund – \$526,275 - Funds Transferred to Investment Account
State Fund - \$303,669.00
Reserve Fund - \$3,298,604.00
Capital Reserve Fund –\$657, 873.00 - Transferred to Investment Account

Tax Structure

Real Estate Tax Millage – 13 Mills (No tax increase)
Per Capita - \$ 5.00
Local Services Tax (LST) - \$52.00
Real Estate Transfer Tax - 1% - Shared Equally with School District
Earned Income Tax - 1% - Shared Equally with School District
Sewer Rental Fee - \$105.00 Minimum Quarterly Charge per Unit/10,000 Gallons
(Increase of \$3.00/quarter)
Should raise School Rates
\$13.50 per Thousand Gallons over 10,000 Gallons
Garbage Fee - Garbage Fee Waived for year 2023

The Borough Assessment Valuation for 2023 is \$66,817,200: 2022 was \$66,969,800: 2021 was \$67,093,100; 2020 was \$67,029,500; 2019 was \$67,113,200; 2018 was \$67,092,500; 2017 was \$67,572,400; and 2016 was \$67,524,800. One (1) Mill equals \$66,817.20; less 5% uncollectible, collectible amount is \$63,476.34.

Prior years Millage: Years 2022, 2021 and 2020 were 13 Mills; 2019 was 12 Mills and 2018 was 11 Mills.

Pen Argyl Borough General Fund
2023 Tentative Budget

	2023
Income	
Budget Plug In	464,000.00
301 - Real Property Tax	
301.10 - Real Estate Taxes	800,000.00
301.20 - Real Estate Taxes- Prior Year	25,000.00
301.40 - Delinquent Real Estate Taxes	30,000.00
Total 301 - Real Property Tax	855,000.00
305.10 LST	24,000.00
310 - Act 511 Taxes	
310.01 - Per Capita Tax/Current Year	4,500.00
310.02 - Per Capita Tax/ Prior Year/Berk	1,600.00
310.03 - Delinquent Per Capita Tax/Coll	325.00
310.10 - Real Estate Transfer	60,000.00
310.21 - Earned Income Tax	395,000.00
Total 310 - Act 511 Taxes	461,425.00
320 - Licenses and Permits	
320.05 - Sidewalk & Curbing Permits	400.00
320.08 - Moving Permits	75.00
320.09 - Street Excavation Permits	1,500.00
320.10 - Amusement Games	225.00
320.11 - Yard Sale Permits	25.00
Total 320 - Licenses and Permits	2,225.00
321 - Business Licenses and Permits	
321.80 - Cable TV	40,000.00
Total 321 - Business Licenses and Permits	40,000.00
331 - Fines	
331.11 - Fines- Magistrate, City, County	15,000.00
331.12 - Fines- Local Statues	3,000.00
Total 331 - Fines	18,000.00
341 - Interest	1,600.00
350 - Intergovernmental Revenues	
350.01 - Sewer Fund	304,000.00
350.02 - Garbage Fund	
350.04 - Reserve Fund	
Total 350 - Intergovernmental Revenues	304,000.00
354.12 - Com. of PA (Recycling Grant)	1,500.00
354.13 - Com. of PA (Fire Relief Ass'n)	18,000.00
354.14 - Com. of PA (Police Fine)	1,500.00
354.15 - Com of PA (Municipal Pension)	43,000.00
354.16 - Public Utility Tax	1,400.00
355.08 - Liquor License	500.00
360 - Parking Meters	3,200.00
361 - General Government	
361.30 - subdivision fees	500.00
361.32 - Reimburse of Eng & Atty Fees	10,000.00
361.34 - Zoning Hearing	2,000.00
361.53 - Sale of Sub & Zoning Books	
361.71 - Copies od Documents	
Total 361 - General Government	12,500.00
362 - Public Safety	
362.41 - Building Permits	200,000.00
362.42 - Electrical Permits	35,000.00
362.47 - construction inspections	45,000.00
362.48 - Dumpster Permit	250.00
Total 362 - Public Safety	280,250.00
380 - Miscellaneous Revenue	1,000.00
Total Income	2,533,100.00

Pen Argyl Borough General Fund
2023 Tentative Budget

	2023
Expense	
400-409 · Administration	
400.11 · Council Salaries	8,760.00
400.20 · Gen. Amd. Exp./ Newsletters	2,500.00
400.21 · Assoc. Dues & Convention Exp.	1,000.00
401.11 · Mayor	2,120.00
401.12 · Borough Manager	99,211.00
401.12A · Other Executive Compensation	6,762.00
402.13 · Auditor	11,000.00
404.31 · Legal Services	8,000.00
404.31A · Solicitor's Retainer	2,400.00
405.12 · Secretary	47,563.00
405.13 · Borough Office Clerk	15,600.00
405.20 · Office Materials	5,200.00
405.34 · Advertising	3,000.00
405.35 · Sec. & Treas. Bonds	1,000.00
406.40 · Bank Fees	380.00
408.31 · Engineer Fees	8,000.00
Total 400-409 · Administration	222,496.00
403 · Tax Collection	
403.11 · Tax Collector's Salary	10,000.00
403.12 · Berkheimer Commission	500.00
403.20 · Printing, Postage & Supplies	2,500.00
403.35 · Tax Collector's Bond	425.00
Total 403 · Tax Collection	13,425.00
409 · Municipal Buildings	
409.10 · Janitor	2,580.00
409.20 · Materials & Supplies	1,000.00
409.30 · Heating Fuel & Repairs	10,000.00
409.32 · Telephone	7,700.00
409.36 · Fuel, Light & Water	5,000.00
409.37 · Maint. & Reprs. to Bldgs.	
409.25 · Repair Supplies	300.00
409.37 · Maint. & Reprs. to Bldgs. - Other	14,700.00
Total 409.37 · Maint. & Reprs. to Bldgs.	15,000.00
Total 409 · Municipal Buildings	41,280.00
410 · Police	
Regional Police	672,596.00
Total 410 · Police	672,596.00
411 · Fire	
411.32 · Telephone/Celluar Phone	1,300.00
411.35 · Hydrants	12,500.00
411.36 · Fuel, Light, Water & Fire Siren	18,000.00
411.54 · Contributions, Grants & Subsid	
411.56 · Fire Insurance	35,000.00
411.57 · Fire Relief Ass'n	18,000.00
Total 411 · Fire	84,800.00
414 · Planning/Zoning	
414.30 · Zoning Officer	50,000.00
414.31 · supplies & zoning members	1,500.00
414.33 · Vehicle Maint. & Repairs	
414.34 · Advertising	1,400.00
414.35 · Court Reporter	2,000.00
414.36 · Atty & engineer fees	40,000.00
414.37 · Memberships & Seminars	
414.38 · Escrow Refund	10,000.00
Total 414 · Planning/Zoning	104,900.00

Pen Argyl Borough General Fund
2023 Tentative Budget

	2023
420-425 · Health and Human Services	
422.00 · Animal Control	7,400.00
422.20 · Materials and Supplies	
Total 420-425 · Health and Human Services	7,400.00
430-39 · Streets	
430.00 · Wages	171,000.00
430.26 · Purchase of Tools & Minor Equip	6,000.00
430.30 · Seminars/mileage/shots/clothing	1,200.00
430.31 · Maintenance of Parking Meters	750.00
430.32 · Telephone & Pagers	650.00
430.33 · Vehicle Maint. Repairs	25,000.00
431 · Street Sweeping	
431.1 · Traffic lights & signals	3,200.00
433 · Signs & Traffic Paint	300.00
434 · Street Lighting & Repairs	2,000.00
436 · Repair Storm Sewers	500.00
437.01 · Gas & Oil	13,000.00
438 · Road Materials & Maintenance	6,500.00
439 · Yard Waste	1,500.00
Total 430-39 · Streets	231,600.00
450 · Park & Public Works	
451.00 · Wages/Public Works Director	78,491.00
451.52 · Celebrations at Park	6,000.00
Total 450 · Park & Public Works	84,491.00
480.00 · Miscellaneous	
480.01 · Miscellaneous Other	200.00
480.4 · Sewage Enforcement Officer	100.00
Total 480.00 · Miscellaneous	300.00
481.00 · Intergovernmental Expenditures	
481.161 · Social Security Company	42,000.00
481.162 · PA U/C	4,650.00
481.163 · Medicare Company	9,800.00
Total 481.00 · Intergovernmental Expenditures	56,450.00
486 · Insurance	
486.00 · Borough Insurance Coverage	60,000.00
486.1 · Workmen's Compensation	32,000.00
486.3 · Heath & Accident	10,000.00
486.4 · Blue Cross & Blue Shield	310,000.00
Total 486 · Insurance	412,000.00
487.160 · Pension Retirement Pay	41,000.00
490.0 · Operating Reserve	559,162.00
496 · Maintenance of Christmas Lights	1,200.00
Total Expense	2,533,100.00

**Pen Argyl Sewer Fund
2023 Tentative Budget**

	2023
Income	
Balance Plug in	450,000.00
4999 · Uncategorized Income	
5.00 · Current Sewer Rental Collection	
5.00.1 · Residential Current	
5.00.2 · Citizen's Utilities	
5.00 · Current Sewer Rental Collection - Other	950,000.00
Total 5.00 · Current Sewer Rental Collection	950,000.00
5.01 · Delinquent Sewer Rental	100,000.00
5.02 · Grand Central Sanitation	
5.03 · Reimbursement for Enigineer Fee	
5.04 · Pen Argyl Municipal Authority	
5.05 · Interest	
5.05.1 · CD	
5.05.2 · Laf-Am CD Account	
5.05 · Interest - Other	1,000.00
Total 5.05 · Interest	1,000.00
5.06 · Plumbing Permit	35,000.00
5.07 · Sewer Inspection	
5.08 · Other- Miscellaneous	2,000.00
5.08A · Sewer Certification Fees	
Escrow for Sewer Connection	
5.08A · Sewer Certification Fees - Other	500.00
Total 5.08A · Sewer Certification Fees	500.00
5.09A · Sewer Connection	
5.09B · Tapping Fees	10,000.00
5.09C · Well Meter Connections	
5.10 · Escrow for Agreements	500.00
5.11 · State Allocation	
5.12 · GCS/WM Fees	
Total Income	1,549,000.00

**Pen Argyl Sewer Fund
2023 Tentative Budget**

	2023
Expense	
8.36 · Operating Reserve	150,000.00
8.00-8. · Plant Employees Wage & FICA	
8.00 · Plant Employee Wages	237,917.00
8.00A · Plant Employee FICA	19,365.00
8.00-8. · Plant Employees Wage & FICA - Other	
Total 8.00-8. · Plant Employees Wage & FICA	257,282.00
8.00B-8 · Plant Employee benefits	
8.01 · B/C, B/S, & H/A	115,394.00
8.00B · Plant employee Benefits/retire	16,655.00
8.01B · Clothing Allowance	1,200.00
8.00B-8 · Plant Employee benefits - Other	
Total 8.00B-8 · Plant Employee benefits	133,249.00
8.02-8. · Secretary Wages & FICA	
8.02 · Secretary wages	30,916.00
8.02A · Secretary FICA	1,985.00
8.02-8. · Secretary Wages & FICA - Other	
Total 8.02-8. · Secretary Wages & FICA	32,901.00
8.03-8. · Secretary Benefits & Retirement	
8.03 · B/C B/S & H/A	21,923.00
8.03R · Sec Wages/retirement	2,165.00
8.03-8. · Secretary Benefits & Retirement - Other	
Total 8.03-8. · Secretary Benefits & Retirement	24,088.00
8.02BM8 · Borough Manager Wages & FICA	
8.02BM · Bor Manager Wages	42,390.00
8.02BMA · BM FICA	2,629.00
8.02BM8 · Borough Manager Wages & FICA - Other	
Total 8.02BM8 · Borough Manager Wages & FICA	45,019.00
8.03BM- · Boro Manager Benefits & Retirem	
8.03BM · BM Benefits	13,491.00
8.03BMR · BM Retirement	2,968.00
8.03BM- · Boro Manager Benefits & Retirem - Other	
Total 8.03BM- · Boro Manager Benefits & Retirem	16,459.00
8.04 · Materials and Supplies	60,000.00
8.05 · Chlorine	
8.06 · Sludge/Screening & Grit Removal	40,000.00
8.07 · Heating Oil & Repairs	
8.08 · Propane Gas	
8.09-11 · Power	
8.09 · Garage	4,100.00
8.10 · Plant	62,000.00
8.11 · Pumping Station	7,000.00
8.09-11 · Power - Other	
Total 8.09-11 · Power	73,100.00

**Pen Argyl Sewer Fund
2023 Tentative Budget**

	2023
8.12-13 · Water	
8.12 · Pumping Station	1,200.00
8.13 · Plant	4,000.00
8.12-13 · Water - Other	
Total 8.12-13 · Water	5,200.00
8.14 · Telephone/Pagers	
8.14.2 · Pagers	
8.14 · Telephone/Pagers - Other	4,500.00
Total 8.14 · Telephone/Pagers	4,500.00
8.15 · Capital Outlay	24,330.00
8.16 · Office Supplies, Printing & Adv	4,000.00
8.17 · Maintenance, Repairs & Replacem	100,000.00
8.18 · Water Print-outs	1,200.00
8.19 · Gasoline	1,500.00
8.19A · Diesel	1,500.00
8.20 · Conducting of Test	13,000.00
8.21 · Equipment Repairs & Maintenance	1,000.00
8.22 · Collection of Sewer Bills	
8.23 · Other	100.00
8.24 · Municipal Authority Bonds/loans	
8.24.1 · Municipal Authority Expenses	5,000.00
8.24 · Municipal Authority Bonds/loans - Other	306,857.00
Total 8.24 · Municipal Authority Bonds/loans	311,857.00
8.25 · Professional Services	
8.25.1 · Engineer Fees	35,000.00
8.25.2 · Audit Fees	6,000.00
8.25.3 · Attorney Fees	2,000.00
8.25.4 · Gilmore and Associates (GIS)	
8.25 · Professional Services - Other	
Total 8.25 · Professional Services	43,000.00
8.25A · legal	
8.26 · Plumbing Inspector	
8.27 · Sewer Line Repairs	75,000.00
8.28 · Service Fees, Laf-Am CD CheckIn	
8.30 · Immunizations & Testing	500.00
8.31 · Seminars and Registrations	5,000.00
8.32 · Truck Fund	50,000.00
8.33-8 · Insurance	
8.33A · Plant employees w/c	15,600.00
8.33B · BM wages/W/C Ins	65.00
8.33C · secretary wages/w/c insurance	50.00
8.33D · Reimbursement to Boro Insurance	9,000.00
8.33-8 · Insurance - Other	
Total 8.33-8 · Insurance	24,715.00
8.34 · Equip Reserve/Line Maint	50,000.00
8.35 · Pa One Call	500.00
Total Expense	1,549,000.00

**Pen Argyl Borough State Fund
2023
Tentative Budget**

	2023
Income	
0.00 · Balance Plug in	199,978.00
341.00 · Interest	540.00
355.02 · Liquid Fuel Taxes	102,421.00
355.03 · Turnback payments	760.00
Total Income	303,699.00
Expense	
430.74 · Equipment Purchase	63,286.00
432 · Winter Maintenance Services	30,000.00
434 · . Street Lighting	45,000.00
439 · Highway Construction	165,413.00
440.00 · Misc	
6560 · Payroll Expenses	
Total Expense	303,699.00
Net Income	0.00

**Pen Argyl Reserve Money Market
2023 Tentative Budget**

		2023
Ordinary Income/Expense		
Income		
	Balance Carryover	2,182,000.00
	Banner Fee	
	BBRP Donations	
	Cash Carryover	
	Cash Carryover 2006	
	Contributions Income	
	Restricted	372,904.00
	Unrestricted	
	Contributions Income - Other	
	Total Contributions Income	372,904.00
	Fire Station Promissory Note	16,000.00
	Grants	
	Interest	6,000.00
	Miscellaneous Income	
	Monthly tonnage Check	710,000.00
	Program Fees	
	Public Works Bid Documents	
	Reimbursed Expenses	11,700.00
	Reimbursement Permit Software	
	Restricted Funds	
	Total Income	3,298,604.00

**Pen Argyl Reserve Money Market
2023 Tentative Budget**

		2023
Expense		
	Administration	5,000.00
	Animal Control TNR	400.00
	Borough Property and Maint	50,000.00
	Borough Revitalization Program	15,000.00
	Capital Outlay	100,000.00
	Cash Discounts	
	Code Book	3,000.00
	COG	1,400.00
	Computers Upgrades (IT)	30,000.00
	Consultants	15,000.00
	Contract Labor	
	Contributions	11,350.00
	Coronavirus Expenses	500.00
	County TCC	100.00
	Due from General Fund	161,409.00
	Due to Sewer Fund (Sick buy out)	26,500.00
	Dues and Subscriptions	
	Equipment	205,000.00
	Events	5,000.00
	Fire Donation	14,500.00
	Fire Station	
	Grant Payout	
	legal fees	
	Licenses and Permits	
	Loan Repayment	150,794.00

**Pen Argyl Reserve Money Market
2023 Tentative Budget**

		2023
	Miscellaneous	
	MS4 Equipment	500.00
	MS4 Project	400,000.00
	Operating Reserve	125,817.00
	Park Allocation	40,000.00
	Park Repairs	435,000.00
	Parking Meters	
	Reed Beds	100,000.00
	Regional Planning	4,334.00
	Sewer Equipment	10,000.00
	Sewer line Repairs	240,000.00
	Skate Park	
	Snow Removal	40,000.00
	Storm Sewer Repair	500,000.00
	Street Project/engineering	600,000.00
	Taxes	8,000.00
	Total Expense	3,298,604.00