

# Pen Argyl Borough

## 2024 Budget



## 2024 Tentative Budget Summary

General Fund - \$2,847,109.00 (5<sup>th</sup> Year with no tax increase)

Sewer Fund - \$1,527,600.00

State Fund - \$285,549.00

Reserve Fund - \$2,740,100.00

\*Garbage Fund - \$500,000.00

\*\*Reserve Fund - \$760,000.00

### Tax Structure

Real Estate Tax Millage – 13 Mills (No tax increase)

Per Capita – No Per Capita Collection

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 - \$114.00 Minimum Quarterly Charge per Unit/10,000 Gallons  
(Increase of \$9.00 Per Quarter), \$13.50 per Thousand Gallon over 10,000 Gallons, Schools to  
\$14.26 per person, and Non-metered wells \$171.10 per quarter.

Garbage Fee - Garbage Fee Waived for year 2024

The Borough Assessment Valuation for 2024 is \$66,900,200; 2023 was \$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; and 2017 was \$67,572,400.

One (1) Mill equals \$66,900.20; less 5% uncollectible, collectible amount is \$63,555.19.

Prior years Millage: Years 2023, 2022, 2021 and 2020 were 13 Mills; 2019 was 12 Mills  
and 2018 was 11 Mills.

\*Garbage investment is in case of the landfill closing, or if as per facility agreement quarterly tonnage accepted drops below agreed amount and reinstates fees for collection. This fund will smooth out the transition from free collection to a fee for collection for the residents of Pen Argyl.

\*\*Reserve investment is in case of a catastrophic event occurring in the Borough. This fund will assist to begin recovery, prior to Federal or State Emergency Funds becoming available.

	<b>2024</b>
<b>Income</b>	
Budget Plug In	\$725,000.00
<b>301 · Real Property Tax</b>	
301.10 · Real Estate Taxes	\$800,000.00
301.20 · Real Estate Taxes- Prior Year	\$25,000.00
301.40 · Delinquent Real Estate Taxes	\$20,000.00
<b>Total 301 · Real Property Tax</b>	<b>\$845,000.00</b>
<b>305.10 LST</b>	<b>\$24,000.00</b>
<b>310 · Act 511 Taxes</b>	
310.01 · Per Capita Tax/Current Year	\$0.00
310.02 · Per Capita Tax/ Prior Year/Berk	\$2,000.00
310.03 · Delinquent Per Capita Tax/Coll	\$0.00
310.10 · Real Estate Transfer	\$40,000.00
310.21 · Earned Income Tax	\$465,000.00
<b>Total 310 · Act 511 Taxes</b>	<b>\$507,000.00</b>
<b>320 · Licenses and Permits</b>	
320.05 · Sidewalk & Curbing Permits	\$300.00
320.08 · Moving Permits	\$350.00
320.09 · Street Excavation Permits	\$3,000.00
320.10 · Amusement Games	\$1,225.00
320.11 · Yard Sale Permits	\$25.00
<b>Total 320 · Licenses and Permits</b>	<b>\$4,900.00</b>
<b>321 · Business Licenses and Permits</b>	
321.80 · Cable TV	\$35,000.00
<b>Total 321 · Business Licenses and Permits</b>	<b>\$35,000.00</b>
<b>331 · Fines</b>	
331.11 · Fines- Magistrate, City, County	\$12,000.00
331.12 · Fines- Local Statues	\$2,000.00
<b>Total 331 · Fines</b>	<b>\$14,000.00</b>
<b>341 · Interest</b>	<b>\$15,600.00</b>
<b>350 · Intergovernmental Revenues</b>	
350.01 · Sewer Fund	\$314,000.00
350.02 · Garbage Fund	
350.04 · Reserve Fund	
<b>Total 350 · Intergovernmental Revenues</b>	<b>\$314,000.00</b>

	<b>2024</b>
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)	\$1,400.00
354.15 · Com of PA (Municipal Pension)	\$43,000.00
354.16 · Public Utility Tax	\$1,390.00
355.08 · Liquor License	\$500.00
360 · Parking Meters	\$3,000.00
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 of 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	\$300.00
Total 362 · Public Safety	\$280,300.00
380 · Miscellaneous Revenue	\$1,019.00
Total Income	\$2,847,109.00

	2024
<b>Expense</b>	
<b>400-409 · Administration</b>	
401.12B · Other Executive Compensation 2	
405.12A · Administrative Assistant	
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	\$8,676.00
402.13 · Auditor	\$12,500.00
404.31 · Legal Services	\$8,000.00
404.31A · Solicitor's Retainer	\$2,400.00
405.12 · Secretary	\$50,915.00
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	\$600.00
406.40 · Bank Fees	\$666.00
408.31 · Engineer Fees	\$8,000.00
<b>Total 400-409 · Administration</b>	<b>\$229,148.00</b>
<b>403 · Tax Collection</b>	
403.11 · Tax Collector's Salary	\$10,000.00
403.12 · Berkheimer Commission	\$600.00
403.20 · Printing, Postage & Supplies	\$2,500.00
403.35 · Tax Collector's Bond	\$425.00
<b>Total 403 · Tax Collection</b>	<b>\$13,525.00</b>
<b>409 · Municipal Buildings</b>	
409.10 · Janitor	\$2,580.00
409.20 · Materials & Supplies	\$1,500.00
409.30 · Heating Fuel & Repairs	\$13,000.00
409.32 · Telephone	\$10,000.00
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	\$15,000.00
<b>Total 409.37 · Maint. &amp; Reprs. to Bldgs.</b>	<b>\$15,300.00</b>
<b>Total 409 · Municipal Buildings</b>	<b>\$47,380.00</b>
<b>410 · Police</b>	
Regional Police	\$660,029.00
<b>Total 410 · Police</b>	<b>\$660,029.00</b>

	<b>2024</b>
<b>411 · Fire</b>	
411.32 · Telephone/Celluar Phone	\$1,600.00
411.35 · Hydrants	\$12,500.00
411.36 · Fuel, Light, Water & Fire Siren	\$20,000.00
411.54 · Contributions, Grants & Subsid	
411.56 · Fire Insurance	\$40,000.00
411.57 · Fire Relief Ass'n	\$19,000.00
<b>Total 411 · Fire</b>	<b>\$93,100.00</b>
<b>414 · Planning/Zoning</b>	
414.30 · Zoning Officer	\$70,000.00
414.31 · supplies & zoning members	\$1,500.00
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
<b>Total 414 · Planning/Zoning</b>	<b>\$124,900.00</b>
<b>420-425 · Health and Human Services</b>	
422.00 · Animal Control	\$7,400.00
422.20 · Materials and Supplies	
<b>Total 420-425 · Health and Human Services</b>	<b>\$7,400.00</b>
<b>430-39 · Streets</b>	
430.00 · Wages	\$188,000.00
430.26 · Purchase of Tools & Minor Equip	\$8,000.00
430.30 · Seminars/mileage/shots/clothing	\$4,200.00
430.31 · Maintenance of Parking Meters	\$750.00
430.32 · Telephone & Pagers	\$1,000.00
430.33 · Vehicle Maint. Repairs	\$15,000.00
430.70 Large Equipment Purchase	\$51,000.00
<b>431 · Street Sweeping</b>	
431.1 · Traffic lights & signals	\$3,000.00
433 · Signs & Traffic Paint	\$3,000.00
434 · Street Lighting & Repairs	\$1,000.00
436 · Repair Storm Sewers	\$225,500.00
437.01 · Gas & Oil	\$13,000.00
438 · Road Materials & Maintenance	\$5,500.00
439 · Yard Waste	\$1,500.00
<b>Total 430-39 · Streets</b>	<b>\$520,450.00</b>

	2024
<b>440 · Sanitary Sewers</b>	
440.00 · Wages	
<b>Total 440 · Sanitary Sewers</b>	
<b>450 · Park &amp; Public Works</b>	
451.00 · Wages/Public Works Director	\$84,021.00
451.52 · Celebrations at Park	\$6,000.00
<b>Total 450 · Park &amp; Public Works</b>	\$90,021.00
<b>480.00 · Miscellaneous</b>	
480.01 · Miscellaneous Other	\$200.00
480.4 · Sewage Enforcement Officer	\$100.00
<b>Total 480.00 · Miscellaneous</b>	\$300.00
<b>481.00 · Intergovernmental Expenditures</b>	
481.161 · Social Security Company	\$44,000.00
481.162 · PA U/C	\$4,500.00
481.163 · Medicare Company	\$10,300.00
<b>Total 481.00 · Intergovernmental Expenditures</b>	\$58,800.00
<b>486 · Insurance</b>	
486.00 · Borough Insurance Coverage	\$65,000.00
486.1 · Workmen's Compensation	\$32,000.00
486.3 · Heath & Accident	\$10,000.00
486.4 · Blue Cross & Blue Shield	\$335,000.00
<b>Total 486 · Insurance</b>	\$442,000.00
487.160 · Pension Retirement Pay	\$46,000.00
490.0 · Operating Reserve	\$512,856.00
496 · Maintenance of Christmas Lights	\$1,200.00
Notuse · Payroll Expenses	
<b>Total Expense</b>	<b>\$2,847,109.00</b>

	<b>2024</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Balance Plug in	\$367,500.00
5.00 · Current Sewer Rental Collection	\$1,030,750.00
5.01 · Delinquent Sewer Rental	\$75,000.00
5.05 · Interest	
5.05.1 · CD	
5.05 · Interest - Other	\$5,000.00
Total 5.05 · Interest	\$5,000.00
5.06 · Plumbing Permit	\$35,000.00
5.07 · Sewer Inspection	
5.08 · Other- Miscellaneous	\$2,000.00
5.08A · Sewer Certification Fees	\$1,500.00
5.09B · Tapping Fees	\$10,000.00
5.09C · Well Meter Connections	\$350.00
5.10 · Escrow for Agreements	\$500.00
<b>Total Income</b>	<b>\$1,527,600.00</b>



		<b>2024</b>
<b>Expense</b>		
8.36 · Operating Reserve		\$100,000.00
8.00-8. · Plant Employees Wage & FICA		
8.00C · Union Dues		
8.00 · Plant Employee Wages		\$220,000.00
8.00A · Plant Employee FICA		\$16,830.00
8.00-8. · Plant Employees Wage & FICA - Other		
Total 8.00-8. · Plant Employees Wage & FICA		\$236,830.00
8.00B-8 · Plant Employee benefits		
8.01 · B/C, B/S, & H/A		\$103,541.00
8.00B · Plant employee Benefits/retire		\$15,400.00
8.01B · Clothing Allowance		\$900.00
8.00B-8 · Plant Employee benefits - Other		
Total 8.00B-8 · Plant Employee benefits		\$119,841.00
8.02-8. · Secretary Wages & FICA		
8.02 · Secretary wages		\$32,546.00
8.02A · Secretary FICA		\$2,562.00
8.02-8. · Secretary Wages & FICA - Other		
Total 8.02-8. · Secretary Wages & FICA		\$35,108.00
8.03-8. · Secretary Benefits & Retirement		
8.03 · B/C B/S & H/A		\$22,434.00
8.03R · Sec Wages/retirement		\$2,279.00
8.03-8. · Secretary Benefits & Retirement - Other		
Total 8.03-8. · Secretary Benefits & Retirement		\$24,713.00
8.02BM8 · Borough Manager Wages & FICA		
8.02BM · Bor Manager Wages		\$42,525.00
8.02BMA · BM FICA		\$3,254.00
8.02BM8 · Borough Manager Wages & FICA - Other		
Total 8.02BM8 · Borough Manager Wages & FICA		\$45,779.00

		<b>2024</b>
	<b>8.03BM- · Boro Manager Benefits &amp; Retirem</b>	
	8.03BM · BM Benefits	\$13,806.00
	8.03BMR · BM Retirement	\$2,977.00
	8.03BM- · Boro Manager Benefits & Retirem - Other	
	<b>Total 8.03BM- · Boro Manager Benefits &amp; Retirem</b>	<b>\$16,783.00</b>
	<b>8.04 · Materials and Supplies</b>	<b>\$62,000.00</b>
	<b>8.06 · Sludge/Screening &amp; Grit Removal</b>	<b>\$40,000.00</b>
	<b>8.07 · Heating Oil &amp; Repairs</b>	
	<b>8.09-11 · Power</b>	
	8.09 · Garage	\$4,100.00
	8.10 · Plant	\$62,000.00
	8.11 · Pumping Station	\$7,000.00
	8.09-11 · Power - Other	
	<b>Total 8.09-11 · Power</b>	<b>\$73,100.00</b>
	<b>8.12-13 · Water</b>	
	8.12 · Pumping Station	\$1,500.00
	8.13 · Plant	\$4,000.00
	8.12-13 · Water - Other	
	<b>Total 8.12-13 · Water</b>	<b>\$5,500.00</b>
	<b>8.14 · Telephone/Pagers</b>	<b>\$4,800.00</b>
	<b>8.15 · Capital Outlay</b>	<b>\$28,638.00</b>
	<b>8.16 · Office Supplies, Printing &amp; Adv</b>	<b>\$4,500.00</b>
	<b>8.17 · Maintenance, Repairs &amp; Replacem</b>	<b>\$162,000.00</b>
	<b>8.18 · Water Print-outs</b>	<b>\$1,400.00</b>
	<b>8.19 · Gasoline</b>	<b>\$1,500.00</b>
	<b>8.19A · Diesel</b>	<b>\$3,000.00</b>
	<b>8.20 · Conducting of Test</b>	<b>\$14,500.00</b>
	<b>8.21 · Equipment Repairs &amp; Maintenance</b>	<b>\$2,000.00</b>
	<b>8.23 · Other</b>	<b>\$100.00</b>

		<b>2024</b>
	<b>8.24 · Municipal Authority Bonds/loans</b>	
	8.24.1 · Municipal Authority Expenses	\$10,000.00
	8.24 · Municipal Authority Bonds/loans - Other	\$307,407.00
	<b>Total 8.24 · Municipal Authority Bonds/loans</b>	<b>\$317,407.00</b>
	<b>8.25 · Professional Services</b>	
	8.25.1 · Engineer Fees	\$20,000.00
	8.25.2 · Audit Fees	\$9,000.00
	8.25.3 · Attorney Fees	\$2,000.00
	8.25 · Professional Services - Other	
	<b>Total 8.25 · Professional Services</b>	<b>\$31,000.00</b>
	8.26 Small Tools & Equipment	\$5,000.00
	8.27 · Sewer Line Repairs	\$50,000.00
	8.28 · Service Fees, Laf-Am CD Checkin	\$500.00
	8.30 · Immunizations & Testing	\$500.00
	8.31 · Seminars and Registrations	\$5,000.00
	8.32 · Truck Fund	\$60,000.00
	<b>8.33-8. · Insurance</b>	
	8.33A · Plant employees w/c	\$12,500.00
	8.33B · BM wages/W/C ins	\$56.00
	8.33C · secretary wages/w/c insurance	\$45.00
	8.33D · Reimbursement to Boro Insurance	\$13,000.00
	8.33-8. · Insurance - Other	
	<b>Total 8.33-8. · Insurance</b>	<b>\$25,601.00</b>
	8.34 · Equip Reserve/Line Maint	\$50,000.00
	8.35 · Pa One Call	\$500.00
	<b>Total Expense</b>	<b>\$1,527,600.00</b>

	<b>2024</b>	
<b>Income</b>		
<b>0.00 · Balance Plug in</b>	\$178,985.00	
<b>341.00 · Interest</b>	\$3,000.00	
<b>355.02 · Liquid Fuel Taxes</b>	\$102,804.00	
<b>355.03 · Turnback payments</b>	\$760.00	
<b>Total Income</b>	<b>\$285,549.00</b>	
<b>Expense</b>		
<b>430.74 · Equipment Purchas</b>	\$20,260.00	
<b>432 · Winter Maintenance Se</b>	\$30,000.00	
<b>434 · . Street Lighting</b>	\$51,000.00	
<b>439 · Highway Construction</b>	\$183,989.00	
<b>440.00 · Misc</b>	\$300.00	
<b>Total Expense</b>	<b>\$285,549.00</b>	

	<b>2024</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Balance Carryover	\$1,840,000.00
Contributions Income	
Restricted	
Total Contributions Income	
Fire Station Promissory Note	
Grants	
Interest Income	\$38,400.00
Miscellaneous Income	
Monthly tonnage Check	\$850,000.00
Reimbursed Expenses	\$11,700.00
Restricted Funds	
<b>Total Income</b>	<b>\$2,740,100.00</b>

	<b>2024</b>
<b>Expense</b>	
Administration	\$3,000.00
Animal Control TNR	\$200.00
Bank Fees	\$300.00
Borough Property and Maint	\$5,000.00
Borough Revitalization Program	\$12,000.00
Capital Outlay	\$50,000.00
Code Book	\$4,000.00
COG	\$1,400.00
Computers Upgrades (IT)	\$20,000.00
Consultants	\$10,000.00
Contributions	\$12,000.00
Coronavirus Expenses	
County TCC	
Due from General Fund	
Due to Sewer (sick pay buy out)	
Equipment	
Events	
Fire Donation	\$16,750.00
Fire Station	
Force Main	
Grant Payout	
Investment Fund	
Loan Repayment	\$149,000.00

	<b>2024</b>
<b>Miscellaneous</b>	
<b>MS4 Equipment</b>	
<b>MS4 Project</b>	\$310,500.00
<b>Operating Reserve</b>	\$36,740.00
<b>Park Allocation</b>	\$40,000.00
<b>Park Boscola Grant</b>	\$500,000.00
<b>Park Repairs</b>	\$80,000.00
<b>Parking Meters</b>	
<b>Reconciliation Discrepancies</b>	
<b>Reed Beds</b>	
<b>Regional Planning</b>	\$4,334.00
<b>Sewer Equipment</b>	
<b>Sewer line Repairs</b>	\$175,000.00
<b>Snow Removal</b>	\$40,000.00
<b>Storm Sewer Repair</b>	
<b>Street Project/engineering</b>	\$1,261,876.00
<b>Taxes</b>	\$8,000.00
<b>Transfer to General</b>	
<b>Total Expense</b>	\$2,740,100.00