

Pen Argyl Borough 2025 Final Adoption Budget



2025 Final Budget Summary

General Fund - \$2,574,640.00 (6th Year with no tax increase)

Sewer Fund - \$1,468,100.00

State Fund - \$264,093.00

Reserve Fund - \$2,714,672.00

*Garbage Fund - \$540,000.00

**Reserve Fund - \$800,000.00

Tax Structure

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

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 - \$123.00 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 \$15.39 per person, and Non-metered wells \$184.62 per quarter.

Garbage Fee - Garbage Fee Waived for year 2025

The Borough Assessment Valuation for 2025 is \$67,031,000, 2024 was \$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; and 2018 was \$67,092,500.

One (1) Mill equals \$67,031.00; less 5% uncollectible, collectible amount is \$63,678.45.

Prior years Millage: Years 2024, 2023, 2022, 2021 and 2020 were 13 Mills; and 2019 was 12 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.

Pen Argyl Borough General Fund
2025 Final Budget

		2025
Ordinary Income/Expense		
Income		
	Budget Plug In	\$674,500.00
	301 · Real Property Tax	
	301.10 · Real Estate Taxes	\$825,000.00
	301.20 · Real Estate Taxes- Prior Year	\$25,000.00
	301.40 · Delinquent Real Estate Taxes	\$20,000.00
	301.60 Interium Real Estate	
	Total 301 · Real Property Tax	\$870,000.00
	305.10 LST	\$25,000.00
	310 · Act 511 Taxes	
	310.01 · Per Captia Tax/Current Year	\$0.00
	310.02 · Per Capita Tax/ Prior Year/Berk	\$2,000.00
	310.03 · Delinquent Per Capita Tax/Coll	
	310.10 · Real Estate Transfer	\$50,000.00
	310.21 · Earned Income Tax	\$500,000.00
	Total 310 · Act 511 Taxes	\$552,000.00
	320 · Licenses and Permits	
	320.05 · Sidewalk & Curbing Permits	\$300.00
	320.08 · Moving Permits	\$400.00
	320.09 · Street Excavation Permits	\$1,500.00
	320.10 · Amusement Games	\$1,225.00
	320.11 · Yard Sale Permits	\$25.00
	Total 320 · Licenses and Permits	\$3,450.00
	321 · Business Licenses and Permits	
	321.80 · Cable TV	\$30,000.00
	Total 321 · Business Licenses and Permits	\$30,000.00
	331 · Fines	
	331.11 · Fines- Magistrate, City, County	\$15,000.00
	331.12 · Fines- Local Statues	\$2,100.00
	Total 331 · Fines	\$17,100.00
	341 · Interest	\$15,000.00
	350 · Intergovernmental Revenues	
	350.01 · Sewer Fund	\$275,000.00
	350.02 · Garbage Fund	
	350.04 · Reserve Fund	
	Total 350 · Intergovernmental Revenues	\$275,000.00

Pen Argyl Borough General Fund
2025 Final Budget

	2025
354.12 · Com. of PA (Recycling Grant)	\$1,500.00
354.13 · Com. of PA (Fire Relief Ass'n)	\$18,500.00
354.14 · Com. of PA (Police Fine)	\$1,400.00
354.15 · Com of PA (Municipal Pension)	\$40,000.00
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	\$30,000.00
362.42 · Electrical Permits	\$3,000.00
362.47 · construction inspections	\$1,000.00
362.48 · Dumpster Permit	\$300.00
Total 362 · Public Safety	\$34,300.00
380 · Miscellaneous Revenue	\$1,000.00
Total Income	\$2,574,640.00

Pen Argyl Borough General Fund
2025 Final Budget

	2025
Expense	
400-409 · Administration	
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	\$9,672.00
402.13 · Auditor	\$17,000.00
404.31 · Legal Services	\$8,000.00
404.31A · Solicitor's Retainer	\$2,400.00
405.12 · Secretary	\$50,312.00
405.13 · Borough Office Clerk	\$15,996.00
405.20 · Office Materials	\$5,500.00
405.34 · Advertising	\$2,500.00
405.35 · Sec. & Treas. Bonds	\$600.00
406.40 · Bank Fees	\$700.00
408.31 · Engineer Fees	\$9,500.00
Total 400-409 · Administration	\$235,771.00
403 · Tax Collection	
403.11 · Tax Collector's Salary	\$10,000.00
403.12 · Berkheimer Commission	\$600.00
403.20 · Printing, Postage & Supplies	
403.35 · Tax Collector's Bond	\$425.00
Total 403 · Tax Collection	\$11,025.00
409 · Municipal Buildings	
409.10 · Janitor	\$2,580.00
409.20 · Materials & Supplies	\$1,620.00
409.30 · Heating Fuel & Repairs	\$13,000.00
409.32 · Telephone	\$9,000.00
409.36 · Fuel, Light & Water	\$7,000.00
409.37 · Maint. & Reprs. to Bldgs.	
409.25 · Repair Supplies	\$300.00
409.37 · Maint. & Reprs. to Bldgs. - Other	\$15,000.00
Total 409.37 · Maint. & Reprs. to Bldgs.	\$15,300.00
Total 409 · Municipal Buildings	\$48,500.00
410 · Police	
Regional Police	\$703,232.00
Total 410 · Police	\$703,232.00

Pen Argyl Borough General Fund
2025 Final Budget

		2025
411 · Fire		
411.32 · Telephone/Celluar Phone		\$1,700.00
411.35 · Hydrants		\$14,000.00
411.36 · Fuel, Light, Water & Fire Siren		\$30,000.00
411.54 · Contributions, Grants & Subsi		
411.56 · Fire Insurance		\$35,000.00
411.57 · Fire Relief Ass'n		\$19,000.00
Total 411 · Fire		\$99,700.00
414 · Planning/Zoning		
414.30 · Zoning Officer		\$75,000.00
414.31 · supplies & zoning members		\$1,500.00
414.34 · Advertising		\$2,000.00
414.35 · Court Reporter		\$2,000.00
414.36 · Atty & engineer fees		\$45,000.00
414.37 · Memberships & Seminars		
414.38 · Escrow Refund		\$10,000.00
Total 414 · Planning/Zoning		\$135,500.00
420-425 · Health and Human Services		
422.00 · Animal Control		\$7,020.00
422.20 · Materials and Supplies		
Total 420-425 · Health and Human Services		\$7,020.00
430-39 · Streets		
430.00 · Wages		\$185,000.00
430.26 · Purchase of Tools & Minor Equip		\$8,000.00
430.30 · Seminars/mileage/shots/clothing		\$3,500.00
430.31 · Maintenance of Parking Meters		\$1,000.00
430.32 · Telephone & Pagers		\$1,560.00
430.33 · Vehicle Maint. Repairs		\$20,000.00
430.70 · Large equipment purchase		\$100,000.00
431 · Street Sweeping		
431.1 · Traffic lights & signals		\$5,000.00
433 · Signs & Traffic Paint		\$5,000.00
434 · Street Lighting & Repairs		\$1,000.00
436 · Repair Storm Sewers		\$300,000.00
437.01 · Gas & Oil		\$13,000.00
438 · Road Materials & Maintenance		\$5,500.00
439 · Yard Waste		\$1,500.00
Total 430-39 · Streets		\$650,060.00

**Pen Argyl Borough General Fund
2025 Final Budget**

	2025
440 · Sanitary Sewers	
440.00 · Wages	
Total 440 · Sanitary Sewers	
450 · Park & Public Works	
451.00 · Wages/Public Works Director	\$81,812.00
451.52 · Celebrations at Park	\$6,000.00
Total 450 · Park & Public Works	\$87,812.00
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	\$46,000.00
481.162 · PA U/C	\$4,500.00
481.163 · Medicare Company	\$10,400.00
Total 481.00 · Intergovernmental Expenditures	\$60,900.00
486 · Insurance	
486.00 · Borough Insurance Coverage	\$60,000.00
486.1 · Workmen's Compensation	\$30,000.00
486.3 · Heath & Accident	\$11,000.00
486.4 · Blue Cross & Blue Shield	\$335,000.00
Total 486 · Insurance	\$436,000.00
487.160 · Pension Retirement Pay	\$45,000.00
490.0 · Operating Reserve	\$52,320.00
496 · Maintenance of Christmas Lights	\$1,500.00
Notuse · Payroll Expenses	
Total Expense	\$2,574,640.00

**Pen Argyl Sewer Fund
2025 Final Budget**

		2025
Ordinary Income/Expense		
Income		
	Balance Plug in	348,000.00
	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	500.00
	5.07 · Sewer Inspection	
	5.08 · Other- Miscellaneous	1,000.00
	5.08A · Sewer Certification Fees	2,000.00
	5.09B · Tapping Fees	5,000.00
	5.09C · Well Meter Connections	350.00
	5.10 · Escrow for Agreements	500.00
	Total Income	1,468,100.00

**Pen Argyl Sewer Fund
2025 Final Budget**

		2025
Expense		
8.36	· Operating Reserve	82,590.00
8.00-8. · Plant Employees Wage & FICA		
8.00	· Plant Employee Wages	241,000.00
8.00A	· Plant Employee FICA	18,436.00
8.00-8. · Plant Employees Wage & FICA - Other		
Total 8.00-8. · Plant Employees Wage & FICA		259,436.00
8.00B-8 · Plant Employee benefits		
8.01	· B/C, B/S, & H/A	109,200.00
8.00B	· Plant employee Benefits/retire	20,158.00
8.01B	· Clothing Allowance	2,000.00
8.00B-8 · Plant Employee benefits - Other		
Total 8.00B-8 · Plant Employee benefits		131,358.00
8.02-8. · Secretary Wages & FICA		
8.02	· Secretary wages	32,703.00
8.02A	· Secretary FICA	2,574.00
8.02-8. · Secretary Wages & FICA - Other		
Total 8.02-8. · Secretary Wages & FICA		35,277.00
8.03-8. · Secretary Benefits & Retirement		
8.03	· B/C B/S & H/A	24,445.00
8.03R	· Sec Wages/retirement	2,290.00
8.03-8. · Secretary Benefits & Retirement - Other		
Total 8.03-8. · Secretary Benefits & Retirement		26,735.00
8.02BM8 · Borough Manager Wages & FICA		
8.02BM	· Bor Manager Wages	43,239.00
8.02BMA	· BM FICA	3,310.00
8.02BM8 · Borough Manager Wages & FICA - Other		
Total 8.02BM8 · Borough Manager Wages & FICA		46,549.00

**Pen Argyl Sewer Fund
2025 Final Budget**

	2025
8.03BM- · Boro Manager Benefits & Retirem	
8.03BM · BM Benefits	15,043.00
8.03BMR · BM Retirement	3,030.00
8.03BM- · Boro Manager Benefits & Retirem - Other	
Total 8.03BM- · Boro Manager Benefits & Retirem	18,073.00
8.04 · Materials and Supplies	30,000.00
8.06 · Sludge/Screening & Grit Removal	30,000.00
8.07 · Heating Oil & Repairs	
8.09-11 · Power	
8.09 · Garage	6,500.00
8.10 · Plant	90,000.00
8.11 · Pumping Station	9,000.00
8.09-11 · Power - Other	
Total 8.09-11 · Power	105,500.00
8.12-13 · Water	
8.12 · Pumping Station	1,200.00
8.13 · Plant	4,300.00
8.12-13 · Water - Other	
Total 8.12-13 · Water	5,500.00
8.14 · Telephone/Pagers	4,800.00
8.15 · Capital Outlay	48,000.00
8.16 · Office Supplies, Printing & Adv	4,500.00
8.17 · Maintenance, Repairs & Replacem	150,000.00
8.18 · Water Print-outs	1,400.00
8.19 · Gasoline	1,500.00
8.19A · Diesel	3,500.00
8.20 · Conducting of Test	16,000.00
8.21 · Equipment Repairs & Maintenance	2,500.00
8.23 · Other	100.00

**Pen Argyl Sewer Fund
2025 Final Budget**

	2025
8.24 · Municipal Authority Bonds/loans	
8.24.1 · Municipal Authority Expenses	15,000.00
8.24 · Municipal Authority Bonds/loans - Other	307,857.00
Total 8.24 · Municipal Authority Bonds/loans	322,857.00
8.25 · Professional Services	
8.25.1 · Engineer Fees	12,000.00
8.25.2 · Audit Fees	7,000.00
8.25.3 · Attorney Fees	2,000.00
8.25 · Professional Services - Other	
Total 8.25 · Professional Services	21,000.00
8.26 · Small Tools & Equipment	3,000.00
8.27 · Sewer Line Repairs	
8.28 · Service Fees, Laf-Am CD Checkin	420.00
8.30 · Immunizations & Testing	500.00
8.31 · Seminars and Registrations	3,000.00
8.32 · Truck Fund	30,000.00
8.33-8. · Insurance	
8.33A · Plant employees w/c	13,500.00
8.33B · BM wages/W/C ins	60.00
8.33C · secretary wages/w/c insurance	45.00
8.33D · Reimbursement to Boro Insurance	20,000.00
8.33-8. · Insurance - Other	
Total 8.33-8. · Insurance	33,605.00
8.34 · Equip Reserve/Line Maint	50,000.00
8.35 · Pa One Call	400.00
Total Expense	1,468,100.00

**Pen Argyl Borough State Fund
2025 Final Budget**

	2025
Income	
0.00 · Balance Plug in	\$158,543.00
341.00 · Interest	\$3,000.00
355.02 · Liquid Fuel Taxes	\$101,790.00
355.03 · Turnback payments	\$760.00
Total Income	\$264,093.00
Expense	
430.74 · Equipment Purchase	\$40,618.00
432 · Winter Maintenance Services	\$33,000.00
434 · . Street Lighting	\$67,000.00
439 · Highway Construction	\$123,055.00
440.00 · Misc	\$420.00
Total Expense	\$264,093.00

**Pen Argyl Reserve Money Market
2025 Final Budget**

		2025
Ordinary Income/Expense		
Income		
	Balance Carryover	\$1,937,472.00
Contributions Income		
	Restricted	
Total Contributions Income		
Fire Station Promissory Note		
Grants		
	Interest Income	\$25,000.00
Miscellaneous Income		
	Monthly tonnage Check	\$425,000.00
	Reimbursed Expenses	\$11,700.00
	Transfer to Reserve	\$315,500.00
Restricted Funds		
	Total Income	\$2,714,672.00

**Pen Argyl Reserve Money Market
2025 Final Budget**

	2025
Expense	
Administration	\$2,500.00
Animal Control TNR	\$200.00
Bank Fees	\$420.00
Borough Property and Maint	\$8,000.00
Borough Revitalization Program	\$0.00
Capital Outlay	\$23,191.00
Code Book	\$3,000.00
COG	\$1,400.00
Computers Upgrades (IT)	\$30,000.00
Consultants	\$30,000.00
Contributions	\$12,000.00
Coronavirus Expenses	
County TCC	\$100.00
Due from General Fund	
Due to Sewer (sick pay buy out)	
Equipment	
Events	\$2,500.00
Fire Donation	\$16,750.00
Fire Station	
Force Main	
Grant Payout	
Investment Fund	
Loan Repayment	\$151,594.00

**Pen Argyl Reserve Money Market
2025 Final Budget**

	2025
Miscellaneous	\$1,500.00
MS4 Equipment	
MS4 Project	\$320,000.00
Operating Reserve	
Park Allocation	\$50,000.00
Park Boscola Grant	\$370,000.00
Park Repairs	\$400,000.00
Parking Meters	
Reconciliation Discrepancies	
Reed Beds	
Regional Planning	\$3,517.00
Sewer Equipment	
Sewer line Repairs	\$250,000.00
Snow Removal	\$30,000.00
Storm Sewer Repair	
Street Project/engineering	\$1,000,000.00
Taxes	\$8,000.00
Transfer to General	
Total Expense	\$2,714,672.00