

Pen Argyl Borough 2026

Final Budget



2026 Tentative Budget Summary

General Fund - \$2,455,329.00

Sewer Fund - \$1,514,725.00

State Fund - \$279,705.00

Reserve Fund - \$1,928,021.00

*Garbage Fund - \$535,000.00

**Reserve Fund - \$813,000.00

Tax Structure

Real Estate Tax Millage – 14 Mills (1 mil increase for Fire Tax)

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 -No increase - \$123.00 Minimum Quarterly Charge per Unit/10,000 Gallons,
\$13.50 per Thousand Gallon over 10,000 Gallons,
Schools - \$15.39 per person, and non-metered wells \$184.62 per quarter.

Garbage Fee - Garbage Fee Waived for year 2026

The Borough Assessment Valuation for 2026 is \$66,647,500, 2025 was \$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 \$66,647.50; less 5% uncollectible, collectible amount is \$63,315.12.

Prior years Millage: Years 2025, 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 emergency funding of an event considered to be a rare expenditure that the Reserve Fund cannot absorb.

	2026
Ordinary Income/Expense	
Income	
Budget Plug In	\$440,000.00
301 · Real Property Tax	
301.10 · Real Estate Taxes	\$810,000.00
301.11 Fire Tax	\$63,315.00
301.20 · Real Estate Taxes- Prior Year	\$25,000.00
301.40 · Delinquent Real Estate Taxes	\$15,000.00
301.60 Interium Real Estate	
Total 301 · Real Property Tax	\$913,315.00
305.10 LST	\$25,000.00
310 · Act 511 Taxes	
310.02 · Per Capita Tax/ Prior Year/Berk	\$500.00
310.10 · Real Estate Transfer	\$60,000.00
310.21 · Earned Income Tax	\$530,000.00
Total 310 · Act 511 Taxes	\$590,500.00
320 · Licenses and Permits	
320.05 · Sidewalk & Curbing Permits	\$200.00
320.08 · Moving Permits	\$350.00
320.09 · Street Excavation Permits	\$1,200.00
320.10 · Amusement Games	\$1,225.00
320.11 · Yard Sale Permits	\$35.00
Total 320 · Licenses and Permits	\$3,010.00
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	\$1,800.00
Total 331 · Fines	\$16,800.00
341 · Interest	\$5,000.00
350 · Intergovernmental Revenues	
350.01 · Sewer Fund	\$308,104.00
350.02 · Garbage Fund	
350.04 · Reserve Fund	
Total 350 · Intergovernmental Revenues	\$308,104.00

	2026
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)	\$1,200.00
354.15 · Com of PA (Municipal Pension)	\$45,000.00
354.16 · Public Utility Tax	\$1,400.00
355.08 · Liquor License	\$500.00
360 · Parking Meters	\$3,000.00
361 · General Government	
361.30 · subdivison fees	\$500.00
361.32 · Reimburse of Eng & Atty Fees	\$10,000.00
361.34 · Zoning Hearing	\$2,000.00
Total 361 · General Government	\$12,500.00
362 · Public Safety	
362.41 · Building Permits	\$35,000.00
362.42 · Electrical Permits	\$2,500.00
362.47 · construction inspections	\$1,200.00
362.48 · Dumpster Permit	\$300.00
Total 362 · Public Safety	\$39,000.00
380 · Miscellaneous Revenue	\$1,000.00
Total Income	\$2,455,329.00

	2026
Expense	
400-409 · Administration	
400.11 · Council Salaries	\$8,760.00
400.20 · Gen. Amd. Exp./ Newsletters	\$3,200.00
400.21 · Assoc. Dues & Convention Exp.	\$2,700.00
401.11 · Mayor	\$2,120.00
401.12 · Borough Manager	\$99,211.00
401.12A · Other Executive Compensation	\$8,672.00
402.13 · Auditor	\$13,375.00
404.31 · Legal Services	\$8,000.00
404.31A · Solicitor's Retainer	\$2,400.00
405.12 · Secretary	\$51,721.00
405.13 · Borough Office Clerk	\$16,443.00
405.20 · Office Materials	\$6,000.00
405.34 · Advertising	\$5,000.00
405.35 · Sec. & Treas. Bonds	\$600.00
406.40 · Bank Fees	\$972.00
408.31 · Engineer Fees	\$5,000.00
Total 400-409 · Administration	\$234,174.00
403 · Tax Collection	
403.11 · Tax Collector's Salary	\$11,500.00
403.12 · Berkheimer Commission	\$600.00
403.20 · Printing, Postage & Supplies	\$3,000.00
403.35 · Tax Collector's Bond	\$410.00
Total 403 · Tax Collection	\$15,510.00
409 · Municipal Buildings	
409.10 · Janitor	\$2,580.00
409.20 · Materials & Supplies	\$1,500.00
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	\$48,380.00
410 · Police	
Regional Police	\$787,247.39
Total 410 · Police	\$787,247.39

	2026
411 · Fire	
411.32 · Telephone/Celluar Phone	\$1,700.00
411.35 · Hydrants	\$16,000.00
411.36 · Fuel, Light, Water & Fire Siren	\$26,000.00
411.54 · Contributions, Grants & Subsi	\$63,315.12
411.56 · Fire Insurance	\$28,000.00
411.57 · Fire Relief Ass'n	\$19,000.00
Total 411 · Fire	\$154,015.12
414 · Planning/Zoning	
414.30 · Zoning Officer	\$70,000.00
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	\$130,500.00
420-425 · Health and Human Services	
422.00 · Animal Control	\$7,300.00
422.20 · Materials and Supplies	
Total 420-425 · Health and Human Services	\$7,300.00
430-39 · Streets	
430.00 · Wages	\$192,208.00
430.26 · Purchase of Tools & Minor Equip	\$5,000.00
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	\$30,000.00
430.70 · Large equipment purchase	\$50,000.00
431 · Street Sweeping	
431.1 · Traffic lights & signals	\$5,500.00
433 · Signs & Traffic Paint	\$6,500.00
434 · Street Lighting & Repairs	\$1,000.00
436 · Repair Storm Sewers	\$10,000.00
437.01 · Gas & Oil	\$12,000.00
438 · Road Materials & Maintenance	\$5,000.00
439 · Yard Waste	\$0.00
Total 430-39 · Streets	\$323,268.00

		2026
440 · Sanitary Sewers		
440.00 · Wages		
Total 440 · Sanitary Sewers		
450 · Park & Public Works		
451.00 · Wages/Public Works Director		\$84,103.00
451.52 · Celebrations at Park		\$6,000.00
Total 450 · Park & Public Works		\$90,103.00

		2026
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		\$10,600.00
Total 481.00 · Intergovernmental Expenditures		\$61,100.00
486 · Insurance		
486.00 · Borough Insurance Coverage		\$65,000.00
486.1 · Workmen's Compensation		\$30,000.00
486.3 · Heath & Accident		\$12,000.00
486.4 · Blue Cross & Blue Shield		\$385,000.00
Total 486 · Insurance		\$492,000.00
487.160 · Pension Retirement Pay		\$50,000.00
490.0 · Operating Reserve		\$60,431.49
496 · Maintenance of Christmas Lights		\$1,000.00
Notuse · Payroll Expenses		
Total Expense		\$2,455,329.00

		2026
Ordinary Income/Expense		
Income		
	Balance Plug in	\$395,000.00
	5.00 · Current Sewer Rental Collection	\$1,030,750.00
	5.01 · Delinquent Sewer Rental	\$75,000.00
	5.05 · Interest	\$5,000.00
	5.05.1 · CD	
	5.05 · Interest - Other	
	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	\$1,800.00
	5.09B · Tapping Fees	\$5,000.00
	5.09C · Well Meter Connections	\$175.00
	5.10 · Escrow for Agreements	\$500.00
	Total Income	\$1,514,725.00

		2026
Expense		
	8.36 · Operating Reserve	\$70,122.20
8.00-8. · Plant Employees Wage & FICA		
	8.00 · Plant Employee Wages	\$238,740.80
	8.00A · Plant Employee FICA	\$18,264.00
8.00-8. · Plant Employees Wage & FICA - Other		
Total 8.00-8. · Plant Employees Wage & FICA		\$257,004.80
8.00B-8 · Plant Employee benefits		
	8.01 · B/C, B/S, & H/A	\$136,250.00
	8.00B · Plant employee Benefits/retire	\$16,712.00
	8.01B · Clothing Allowance	\$1,500.00
8.00B-8 · Plant Employee benefits - Other		
Total 8.00B-8 · Plant Employee benefits		\$154,462.00
8.02-8. · Secretary Wages & FICA		
	8.02 · Secretary wages	\$33,620.00
	8.02A · Secretary FICA	\$2,572.00
8.02-8. · Secretary Wages & FICA - Other		
Total 8.02-8. · Secretary Wages & FICA		\$36,192.00
8.03-8. · Secretary Benefits & Retirement		
	8.03 · B/C B/S & H/A	\$29,521.00
	8.03R · Sec Wages/retirement	\$2,354.00
8.03-8. · Secretary Benefits & Retirement - Other		
Total 8.03-8. · Secretary Benefits & Retirement		\$31,875.00
8.02BM8 · Borough Manager Wages & FICA		
	8.02BM · Bor Manager Wages	\$43,154.00
	8.02BMA · BM FICA	\$3,302.00
8.02BM8 · Borough Manager Wages & FICA - Other		
Total 8.02BM8 · Borough Manager Wages & FICA		\$46,456.00

		2026
8.03BM- · Boro Manager Benefits & Retirem		
	8.03BM · BM Benefits	\$18,167.00
	8.03BMR · BM Retirement	\$3,021.00
8.03BM- · Boro Manager Benefits & Retirem - Other		
Total 8.03BM- · Boro Manager Benefits & Retirem		\$21,188.00
8.04 · Materials and Supplies		\$35,000.00
	8.04 Chlorine	\$100.00
8.06 · Sludge/Screening & Grit Removal		\$35,000.00
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	\$4,500.00
8.12-13 · Water - Other		
Total 8.12-13 · Water		\$5,700.00
8.14 · Telephone/Pagers		\$4,000.00
8.15 · Capital Outlay		\$50,000.00
8.16 · Office Supplies, Printing & Adv		\$6,000.00
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		\$5,000.00
8.20 · Conducting of Test		\$16,000.00
8.21 · Equipment Repairs & Maintenance		\$1,500.00
8.23 · Other		\$100.00

		2026
8.24 · Municipal Authority Bonds/loans		
8.24.1 · Municipal Authority Expenses		\$15,000.00
8.24 · Municipal Authority Bonds/loans - Other		\$308,000.00
Total 8.24 · Municipal Authority Bonds/loans		\$323,000.00
8.25 · Professional Services		
8.25.1 · Engineer Fees		\$20,000.00
8.25.2 · Audit Fees		\$10,700.00
8.25.3 · Attorney Fees		\$2,000.00
8.25 · Professional Services - Other		
Total 8.25 · Professional Services		\$32,700.00
8.26 · Small Tools & Equipment		\$5,000.00
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		\$22,000.00
8.33-8. · Insurance - Other		
Total 8.33-8. · Insurance		\$35,605.00
8.34 · Equip Reserve/Line Maint		\$50,000.00
8.35 · Pa One Call		\$400.00
Total Expense		\$1,514,725.00

**Pen Argyl Borough State Fund
2026 Tentative Budget**

	2026
Income	
0.00 · Balance Plug in	\$175,793.67
341.00 · Interest	\$3,000.00
355.02 · Liquid Fuel Taxes	\$100,150.54
355.03 · Turnback payments	\$760.00
Total Income	\$279,704.21
Expense	
430.74 · Equipment Purchase	\$60,648.11
432 · Winter Maintenance Services	\$45,000.00
434 · . Street Lighting	\$50,000.00
439 · Highway Construction	\$123,636.10
440.00 · Misc	\$420.00
Total Expense	\$279,704.21

**Pen Argyl Reserve Money Market
2026 Tentative Budget**

		2026
Ordinary Income/Expense		
Income		
Balance Carryover		\$1,290,000.00
Contributions Income		
Restricted		
Total Contributions Income		
Fire Station Promissory Note		
Grants		
Interest Income		\$20,000.00
Miscellaneous Income		
Monthly tonnage Check		\$455,000.00
Reimbursed Expenses		\$6,855.00
Transfer to Reserve		
Transfer from Wealth Fund		\$156,166.00
Restricted Funds		
Total Income		\$1,928,021.00

**Pen Argyl Reserve Money Market
2026 Tentative Budget**

	2026
Expense	
Administration	\$2,500.00
Animal Control TNR	\$135.00
Bank Fees	\$420.00
Borough Property and Maint	
Borough Revitalization Program	
Capital Outlay	
Code Book	\$3,000.00
COG	\$1,400.00
Computers Upgrades (IT)	\$25,000.00
Consultants	\$5,000.00
Contributions	\$12,000.00
Coronavirus Expenses	
County TCC	
Due from General Fund	
Due to Sewer (sick pay buy out)	
Due to General	\$145,000.00
Equipment	
Events	\$2,500.00
Fire Donation	\$27,250.00
Fire Equipment	
Fire Station	
Force Main	
Grant Payout	
Investment Fund	
Loan Repayment	\$150,000.00

**Pen Argyl Reserve Money Market
2026 Tentative Budget**

	2026
Miscellaneous	
MS4 Equipment	
MS4 Project	\$350,000.00
Operating Reserve	
Park Allocation	\$20,000.00
Park Boscola Grant	\$33,181.00
Park Repairs	\$400,000.00
Parking Meters	
Reconciliation Discrepancies	
Reed Beds	
Regional Planning	\$19,000.00
Sewer Equipment	
Sewer line Repairs	\$23,635.00
Snow Removal	
Storm Sewer Repair	\$10,000.00
Street Project/engineering	\$690,000.00
Taxes	\$8,000.00
Total Expense	\$1,928,021.00