

# BOROUGH OF PENNSBURY VILLAGE

# GENERAL FUND

## 2025 BUDGET

## BOROUGH COUNCIL BUDGET COMMITTEE

Projected Equity For 2025/2026		
<b>Plus:</b>	Projected Starting Equity	\$694,686.64
	2025 Projected Revenue	\$849,549.00
	<b>Total Funds Available During 2025</b>	<b>\$1,544,235.64</b>
<b>Less:</b>	Projected Available January 1, 2025	\$1,544,235.64
	General Fund	\$100,000.00
<b>Less:</b>	2025 Projected Expenses	\$849,549.00
<b>Less:</b>	Transfers from Capital Improvement Fund	\$225,999.00
	<b>Projected Ending Equity December 31, 2025</b>	<b>\$468,687.64</b>
<b>Less:</b>	Projected Ending Equity FY2025	\$468,687.64
	General Fund for FY2026	\$100,000.00
	<b>Capital Improvement Fund FY2026</b>	<b>\$368,687.64</b>

BUDGET HIGHLIGHTS:	
1.	Tax millage increases from 6.6 to 6.8 mills. due to the rise of costs due to inflation.
2.	The 2025 phase of the road project will be delayed 1 year due to the new EPA requirements for the sewage plant.
3.	Refuse fee will remain at \$150 for 2025.
4.	A grant for sewer line repairs for \$226,000 was received and will be used for a sewer pipe relining project on Carriage Circle.

REVENUES:					
ACCT. #	ACCOUNT TITLES	2024 BUDGET	2025 BUDGET	BUDGET DIFFERENCE	NOTES:
301.100	CURRENT R.E. TAX	\$290,000	\$303,400.00	\$13,400.00	
301.300	DELINQUENT R.E. TAX	\$2,000	\$2,000.00	\$0.00	
310.100	DEED TRANSFER TAX	\$20,000	\$22,000.00	\$2,000.00	
310.210	CURRENT EARNED INCOME TAX	\$115,000	\$115,000.00	\$0.00	
310.220	LAST YEAR'S EARNED INCOME TAX	\$30,000	\$30,000.00	\$0.00	
310.230	DELINQUENT EARNED IN. TAX	\$2,500	\$2,500.00	\$0.00	
310.310	CURRENT MERCANTILE TAX	\$200	\$200.00	\$0.00	
310.320	DELINQUENT MERCANTILE TAX	\$0	\$0.00	\$0.00	
310.800	CURRENT BUS. PRIV. TAX	\$3,500	\$3,500.00	\$0.00	
310.810	DELINQUENT BUS. PRIV. TAX	\$1,000	\$1,000.00	\$0.00	
321.800	CABLE T.V. FRANCHISE	\$18,000	\$16,000.00	\$2,000.00	
331.000	FINES - DERICT RECEIPT	\$200	\$200.00	\$0.00	
331.100	FINES-MAGISTRATE	\$200	\$200.00	\$0.00	
331.110	FINES-STATE DISTRIB.	\$500	\$500.00	\$0.00	
331.120	FINES-PET	\$100	\$100.00	\$0.00	
331.130	FINES-ORDINANCES	\$100	\$100.00	\$0.00	
341.000	INTEREST EARNINGS	\$400	\$400.00	\$0.00	
354.010	HOME SAFETY INSPECTION INCOME	\$4,000	\$6,700.00	\$2,700.00	
392.350	LIQUID FUELS	\$17,000	\$17,000.00	\$0.00	
355.040	REGIONAL ASSET TAX INCOME	\$20,000	\$22,000.00	\$2,000.00	
355.041	COVID GRANTS (Sewer Line Project)	\$0	\$0.00	\$0.00	
355.080	LIQUOR LICENSE	\$150	\$150.00	\$0.00	
355.090	MARCELLUS SHALE REBATE	\$100	\$100.00	\$0.00	
355.130	FOREIGN FIRE INS. REBATE	\$4,000	\$4,000.00	\$0.00	
358.000	GRANTS	\$349,457	\$0.00	\$349,457.00	
361.560	NO LEIN LETTER FEES	\$1,000	\$1,000.00	\$0.00	
364.300	REFUSE COLLECTION FEES	\$75,000	\$75,000.00	\$0.00	
380.000	MISC. REVENUE	\$500	\$500.00	\$0.00	
392.050	TRANSFER - IMPROVEMENT FUND (Sewer Line)	\$149,767	\$225,999.00	\$76,232.00	
393.130	TRANSFER - LOANS	\$0	\$0.00	\$0.00	
<b>BUDGET:</b>	<b>BUDGET TOTAL:</b>	<b>\$1,104,674.00</b>	<b>\$849,549.00</b>	<b>\$255,125.00</b>	
	PLUS TAX ANT. NOTE	\$0.00	\$0.00	\$0.00	
	PLUS EQUITY--BEGINNING YEAR	\$100,000.00	\$100,000.00	\$0.00	
<b>BALANCE PLUS REVENUE TO DATE:</b>		<b>\$1,204,674.00</b>	<b>\$949,549.00</b>	<b>\$255,125.00</b>	

**BOROUGH OF PENNSBURY VILLAGE**

**GENERAL FUND**

**2025 BUDGET**

**BOROUGH COUNCIL BUDGET COMMITTEE**

<b>EXPENDITURES</b>					
<b>ACCT. #</b>	<b>ACCOUNT TITLES</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>BUDGET DIFFERENCE</b>	<b>NOTES:</b>
400.110	OFFICIALS SALARIES	\$14,175	<b>\$14,175.00</b>	\$0.00	_____
400.200	OFFICE EXPENSES	\$4,000	<b>\$3,000.00</b>	\$1,000.00	_____
400.210	I.T. EXPENSES & SUPPLIES	\$2,500	<b>\$3,500.00</b>	\$1,000.00	_____
400.240	OPERATING & PETTY CASH	\$400	<b>\$400.00</b>	\$0.00	_____
400.311	ACCOUNTING & AUDITING	\$11,000	<b>\$14,000.00</b>	\$3,000.00	_____
400.321	TELEPHONE	\$2,000	<b>\$2,000.00</b>	\$0.00	_____
400.325	POSTAGE	\$700	<b>\$600.00</b>	\$100.00	_____
400.338	INSURANCE - BUSINESS AUTO	\$0	<b>\$0.00</b>	\$0.00	_____
400.339	INSURANCE - P.L.&P.D. UMBRELLA	\$13,000	<b>\$14,500.00</b>	\$1,500.00	_____
400.340	ADVERTISING	\$1,500	<b>\$800.00</b>	\$700.00	_____
400.352	INSURANCE - PUB. OFFICIALS	\$3,600	<b>\$2,600.00</b>	\$1,000.00	_____
400.420	DUES & SUBSCRIPTIONS	\$800	<b>\$900.00</b>	\$100.00	_____
400.700	OFFICE EQUIPMENT CAPITAL	\$500	<b>\$1,200.00</b>	\$700.00	_____
400.710	RENT & LEASEHOLD IMPROVEMENTS	\$3,500	<b>\$4,500.00</b>	\$1,000.00	_____
401.100	R. E. TAX REFUNDS	\$0	<b>\$0.00</b>	\$0.00	_____
403.110	COMMISSION - REAL ESTATE TAX	\$5,100	<b>\$2,500.00</b>	\$2,600.00	_____
403.112	COMMISSION - DELINQ. TAX	\$300	<b>\$0.00</b>	\$300.00	_____
403.200	TAX & REFUSE COLLECTOR - EXPENSES	\$2,000	<b>\$2,500.00</b>	\$500.00	_____
403.113	COMMISSION - ACT 32 TAX	\$3,000	<b>\$3,000.00</b>	\$0.00	_____
404.161	EMPLOYER FICA SHARE	\$3,600	<b>\$3,600.00</b>	\$0.00	_____
404.310	LEGAL SERVICES	\$12,000	<b>\$10,000.00</b>	\$2,000.00	_____
405.120	SALARY - ADMINISTRATION	\$18,000	<b>\$26,000.00</b>	\$8,000.00	_____
405.350	BONDS - MANAGER	\$350	<b>\$300.00</b>	\$50.00	_____
408.310	BOROUGH ENGINEER - MEETINGS	\$2,400	<b>\$2,400.00</b>	\$0.00	_____
409.360	OFFICE ELECTRICITY	\$2,100	<b>\$2,100.00</b>	\$0.00	_____
410.350	EMPLOYEE BENEFITS - HEALTH	\$5,000.00	<b>\$2,000.00</b>	\$3,000.00	_____
410.450	POLICE SERVICE	\$68,600	<b>\$70,500.00</b>	\$1,900.00	_____
427.243	REFUSE FEE COMMISSION	\$1,000	<b>\$1,500.00</b>	\$500.00	_____
427.450	REFUSE REMOVAL CONTRACT	\$63,000	<b>\$58,000.00</b>	\$5,000.00	_____
<b>S.T.P. ACCOUNTS</b>					
429.222	STP CHEMICALS	\$12,000	<b>\$10,000.00</b>	\$2,000.00	_____
429.313	STP ENGINEERING	\$5,000	<b>\$3,000.00</b>	\$2,000.00	_____
429.338	STP SLUDGE REMOVAL	\$12,000	<b>\$10,000.00</b>	\$2,000.00	_____
429.361	STP ELECTRICITY	\$20,000	<b>\$20,000.00</b>	\$0.00	_____
429.370	STP MAINT. & REPAIRS	\$35,000	<b>\$5,000.00</b>	\$30,000.00	_____
429.371	STP PLANT UPGRADES	\$499,224	<b>\$0.00</b>	\$499,224.00	_____
429.450	STP PLANT OPERATOR	\$50,000	<b>\$55,000.00</b>	\$5,000.00	_____
<b>STREET ACCOUNTS</b>					
431.000	ENTRANCE WAY ISLANDS EXPENSE	\$18,000	<b>\$18,000.00</b>	\$0.00	_____
432.222	ROAD SALT	\$14,000	<b>\$14,000.00</b>	\$0.00	_____
432.450	SNOW REMOVAL CONTRACT	\$31,000	<b>\$31,500.00</b>	\$500.00	_____
433.200	STREET MARKINGS & SIGNS	\$1,000	<b>\$1,000.00</b>	\$0.00	_____
436.370	WATER & SEWER LINES (Upgrades/Special Projects)	\$5,000	<b>\$225,999.00</b>	\$220,999.00	_____
438.370	PIPE LINE REPAIRS (Water/Sewer Line Repairs)	\$25,000	<b>\$25,000.00</b>	\$0.00	_____
439.313	PROJECTS ENGINEER (Road/Water/Sewer)	\$7,500	<b>\$5,000.00</b>	\$2,500.00	_____
439.450	ROAD PAVING & REPAIRS	\$20,000	<b>\$20,000.00</b>	\$0.00	_____

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**GENERAL FUND**

**2025 BUDGET**

**BOROUGH COUNCIL BUDGET COMMITTEE**

<b>EXPENDITURES</b>					
<b>ACCT. #</b>	<b>ACCOUNT TITLES</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>BUDGET DIFFERENCE</b>	<b>NOTES:</b>
<b>OTHER ACCOUNTS</b>					
450.000	HOME SAFETY - INSPECTION FEES	\$3,000	<b>\$3,000.00</b>	\$0.00	_____
450.010	HOME SAFETY - ADMIN EXPENSE	\$2,000	<b>\$500.00</b>	\$1,500.00	_____
454.700	PARK & SPORTS COURT EXPENSES	\$2,500	<b>\$2,500.00</b>	\$0.00	_____
454.800	PARK & SPORTS COURT UPGRADES	\$200,000	<b>\$0.00</b>		_____
457.310	CIVIL CELEBRATIONS / P.P.A.	\$3,000	<b>\$3,000.00</b>	\$0.00	_____
471.200	BANK LOANS - PRINCIPAL	\$38,000	<b>\$39,057.35</b>	\$1,057.35	_____
471.204	BANK FEES	\$100	<b>\$100.00</b>	\$0.00	_____
472.000	CAPITAL IMPROVEMENT FUND	\$0	<b>\$50,000.00</b>	\$50,000.00	_____
472.100	PENNSBURY YOUTH COUNCIL	\$0	<b>\$0.00</b>	\$0.00	_____
472.200	BANK LOANS - INTEREST	\$9,000	<b>\$8,447.89</b>	\$552.11	_____
480.000	CONTINGENCY FUND	\$25,475	<b>\$27,619.76</b>	\$2,144.76	_____
481.500	CARNEGIE FIRE DEPT. (FF Rebate)	\$4,000	<b>\$4,000.00</b>	\$0.00	_____
486.350	INSURANCE - WORKERS COMP.	\$750	<b>\$750.00</b>	\$0.00	_____
492.860	CARNEGIE FIRE DEPT. (Fire Service)	\$10,000	<b>\$12,000.00</b>	\$2,000.00	_____
492.870	STREET LIGHTS (Not Entrance Lights)	\$8,000	<b>\$8,500.00</b>	\$500.00	_____
	YEARLY BUDGET TOTALS :	\$1,304,674.00	<b>\$849,549.00</b>	\$455,125.00	_____
	PLUS TAX ANTICIPATION NOTE :	\$0.00	<b>\$0.00</b>	\$0.00	_____
	TOTAL EXPENSES :	\$1,304,674.00	<b>\$849,549.00</b>	\$455,125.00	_____
	EQUITY--END OF YEAR YEAR	\$100,000.00	<b>\$100,000.00</b>		_____
	BUDGET TOTAL	\$1,404,674.00	<b>\$949,549.00</b>		_____