

# BOROUGH OF PENNSBURY VILLAGE

# GENERAL FUND

## 2026 BUDGET

## BOROUGH COUNCIL BUDGET COMMITTEE

Projected Equity For 2026/2027		
<b>Plus:</b>	Projected Starting Equity	\$459,784.94
	2026 Projected Revenue	\$1,140,750.00
	<b>Total Funds Available During 2026</b>	<b>\$1,600,534.94</b>
<b>Less:</b>	Projected Available January 1, 2026	\$1,600,534.94
	General Fund	\$100,000.00
<b>Less:</b>	2026 Projected Expenses	\$1,040,750.00
<b>Less:</b>	Transfers from Capital Improvement Fund	\$150,000.00
	<b>Projected Ending Equity December 31, 2026</b>	<b>\$409,784.94</b>
<b>Less:</b>	Projected Ending Equity FY2026	\$409,784.94
	General Fund for FY2027	\$100,000.00
	<b>Capital Improvement Fund FY2027</b>	<b>\$309,784.94</b>

BUDGET HIGHLIGHTS:	
1.	Tax millage increases from 6.8 to 7.0 mills. due to the rise of costs due to inflation.
2.	The 2026 phase of the road project is planned to include repaving Colony Court and line painting through out the Borough.
3.	Refuse fee will remain at \$150 for 2026.
4.	A grant or loan for \$250,000.00 is expected for repair and upgrades at the sewage treatment as required by the PA DEP.

REVENUES:					
ACCT. #	ACCOUNT TITLES	2025 BUDGET	2026 BUDGET	BUDGET DIFFERENCE	NOTES:
301.100	CURRENT R.E. TAX	\$303,400	\$312,000.00	\$8,600.00	
301.300	DELINQUENT R.E.TAX	\$2,000	\$5,000.00	\$3,000.00	
310.100	DEED TRANSFER TAX	\$22,000	\$21,000.00	\$1,000.00	
310.210	CURRENT EARNED INCOME TAX	\$115,000	\$115,000.00	\$0.00	
310.220	LAST YEAR'S EARNED INCOME TAX	\$30,000	\$35,000.00	\$5,000.00	
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	\$16,000	\$15,000.00	\$1,000.00	
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	\$500.00	\$100.00	
354.010	HOME SAFETY INSPECTION INCOME	\$6,700	\$7,000.00	\$300.00	
392.350	LIQUID FUELS	\$17,000	\$16,700.00	\$300.00	
355.040	REGIONAL ASSET TAX INCOME	\$22,000	\$25,000.00	\$3,000.00	
355.041	STATE GRANTS (Covid Grants)	\$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	\$0	\$250,000.00	\$250,000.00	*
361.560	NO LEIN LETTER FEES	\$1,000	\$500.00	\$500.00	
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 (STP Projec	\$225,999	\$150,000.00	\$75,999.00	
393.130	TRANSFER - LOANS	\$0	\$0.00	\$0.00	*
<b>BUDGET:</b>	<b>BUDGET TOTAL:</b>	<b>\$849,549.00</b>	<b>\$1,040,750.00</b>	<b>\$191,201.00</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>\$949,549.00</b>	<b>\$1,140,750.00</b>	<b>\$191,201.00</b>	

**BOROUGH OF PENNSBURY VILLAGE**

**GENERAL FUND**

**2026 BUDGET**

**BOROUGH COUNCIL BUDGET COMMITTEE**

<b>EXPENDITURES</b>					
<b>ACCT. #</b>	<b>ACCOUNT TITLES</b>	<b>2025 BUDGET</b>	<b>2026 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	\$3,000	<b>\$3,000.00</b>	\$0.00	_____
400.210	I.T. EXPENSES & SUPPLIES	\$3,500	<b>\$3,700.00</b>	\$200.00	_____
400.240	OPERATING & PETTY CASH	\$400	<b>\$400.00</b>	\$0.00	_____
400.311	ACCOUNTING & AUDITING	\$14,000	<b>\$14,000.00</b>	\$0.00	_____
400.321	TELEPHONE	\$2,000	<b>\$1,700.00</b>	\$300.00	_____
400.325	POSTAGE	\$600	<b>\$600.00</b>	\$0.00	_____
400.338	INSURANCE - BUSINESS AUTO	\$0	<b>\$0.00</b>	\$0.00	_____
400.339	INSURANCE - P.L.&P.D. UMBRELLA	\$14,500	<b>\$16,000.00</b>	\$1,500.00	_____
400.340	ADVERTISING	\$800	<b>\$1,200.00</b>	\$400.00	_____
400.352	INSURANCE - PUB. OFFICIALS	\$2,600	<b>\$2,700.00</b>	\$100.00	_____
400.420	DUES & SUBSCRIPTIONS	\$900	<b>\$900.00</b>	\$0.00	_____
400.700	OFFICE EQUIPMENT CAPITAL	\$1,200	<b>\$1,200.00</b>	\$0.00	_____
400.710	RENT & LEASEHOLD IMPROVEMENTS	\$4,500	<b>\$8,000.00</b>	\$3,500.00	_____
401.100	R. E. TAX REFUNDS	\$0	<b>\$0.00</b>	\$0.00	_____
403.110	COMMISSION - REAL ESTATE TAX	\$2,500	<b>\$2,500.00</b>	\$0.00	_____
403.112	COMMISSION - DELINQ. TAX	\$0	<b>\$300.00</b>	\$300.00	_____
403.200	TAX & REFUSE COLLECTOR - EXPENSES	\$2,500	<b>\$2,700.00</b>	\$200.00	_____
403.113	COMMISSION - ACT 32 TAX	\$3,000	<b>\$2,500.00</b>	\$500.00	_____
404.161	EMPLOYER FICA SHARE	\$3,600	<b>\$4,000.00</b>	\$400.00	_____
404.310	LEGAL SERVICES	\$10,000	<b>\$13,000.00</b>	\$3,000.00	_____
405.120	SALARY - ADMINISTRATION	\$26,000	<b>\$26,000.00</b>	\$0.00	_____
405.350	BONDS - MANAGER	\$300	<b>\$300.00</b>	\$0.00	_____
408.310	BOROUGH ENGINEER - MEETINGS	\$2,400	<b>\$2,600.00</b>	\$200.00	_____
409.360	OFFICE ELECTRICITY	\$2,100	<b>\$2,400.00</b>	\$300.00	_____
410.350	EMPLOYEE BENEFITS - HEALTH	\$2,000.00	<b>\$2,000.00</b>	\$0.00	_____
410.450	POLICE SERVICE	\$70,500	<b>\$74,000.00</b>	\$3,500.00	_____
427.243	REFUSE FEE COMMISSION	\$1,500	<b>\$1,800.00</b>	\$300.00	_____
427.450	REFUSE REMOVAL CONTRACT	\$58,000	<b>\$56,000.00</b>	\$2,000.00	_____
<b>S.T.P. ACCOUNTS</b>					
429.222	STP CHEMICALS	\$10,000	<b>\$10,000.00</b>	\$0.00	_____
429.313	STP ENGINEERING	\$3,000	<b>\$3,000.00</b>	\$0.00	_____
429.338	STP SLUDGE REMOVAL	\$10,000	<b>\$10,000.00</b>	\$0.00	_____
429.361	STP ELECTRICITY	\$20,000	<b>\$21,000.00</b>	\$1,000.00	_____
429.370	STP MAINT. & REPAIRS	\$5,000	<b>\$5,000.00</b>	\$0.00	_____
429.371	STP PLANT UPGRADES	\$0	<b>\$400,000.00</b>	\$400,000.00	_____
429.450	STP PLANT OPERATOR	\$55,000	<b>\$50,000.00</b>	\$5,000.00	_____
<b>STREET ACCOUNTS</b>					
431.000	ENTRANCE WAY ISLANDS EXPENSE	\$18,000	<b>\$21,000.00</b>	\$3,000.00	_____
432.222	ROAD SALT	\$14,000	<b>\$14,000.00</b>	\$0.00	_____
432.450	SNOW REMOVAL CONTRACT	\$31,500	<b>\$33,000.00</b>	\$1,500.00	_____
433.200	STREET MARKINGS & SIGNS	\$1,000	<b>\$5,000.00</b>	\$4,000.00	_____
436.370	WATER & SEWER LINES (Upgrades/Special Projects)	\$225,999	<b>\$0.00</b>	\$225,999.00	_____
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)	\$5,000	<b>\$5,000.00</b>	\$0.00	_____
439.450	ROAD PAVING & REPAIRS	\$20,000	<b>\$58,600.00</b>	\$38,600.00	_____

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EXPENDITURES					
ACCT. #	ACCOUNT TITLES	2025 BUDGET	2026 BUDGET	BUDGET DIFFERENCE	NOTES:
<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	\$500	<b>\$500.00</b>	\$0.00	_____
454.700	PARK & SPORTS COURT EXPENSES	\$2,500	<b>\$2,500.00</b>	\$0.00	_____
454.800	PARK & SPORTS COURT UPGRADES	\$0	<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	\$39,057	<b>\$39,000.00</b>	\$57.35	_____
471.204	BANK FEES	\$100	<b>\$100.00</b>	\$0.00	_____
472.000	CAPITAL IMPROVEMENT FUND	\$150,000	<b>\$100,000.00</b>	\$50,000.00	_____
472.100	PENNSBURY YOUTH COUNCIL	\$0	<b>\$0.00</b>	\$0.00	_____
472.200	BANK LOANS - INTEREST	\$8,448	<b>\$11,500.00</b>	\$3,052.11	_____
480.000	CONTINGENCY FUND	\$27,620	<b>\$36,725.00</b>	\$9,105.24	_____
481.500	CARNEGIE FIRE DEPT. (FF Rebate)	\$4,000	<b>\$4,400.00</b>	\$400.00	_____
486.350	INSURANCE - WORKERS COMP.	\$750	<b>\$750.00</b>	\$0.00	_____
492.860	CARNEGIE FIRE DEPT. (Fire Service)	\$12,000	<b>\$12,000.00</b>	\$0.00	_____
492.870	STREET LIGHTS (Not Entrance Lights)	\$8,500	<b>\$9,000.00</b>	\$500.00	_____
	YEARLY BUDGET TOTALS :	\$949,549.00	<b>\$1,140,750.00</b>	\$191,201.00	_____
	PLUS TAX ANTICIPATION NOTE :	\$0.00	<b>\$0.00</b>	\$0.00	_____
	TOTAL EXPENSES :	\$949,549.00	<b>\$1,140,750.00</b>	\$191,201.00	_____
	EQUITY--END OF YEAR YEAR	\$0.00	<b>\$0.00</b>		_____
	BUDGET TOTAL	\$949,549.00	<b>\$1,140,750.00</b>		_____











