

**BOROUGH OF PENNDEL
2025 BUDGET**

SUMMARY OF OPERATING, CAPITAL, AND TRUST FUNDS

	PROJECTED BEGINNING BALANCE	2025 REVENUES	2025 EXPENSES	ENDING BALANCE
<i>OPERATING FUNDS</i>				
General Fund	\$ 757,896	\$ 1,519,180	\$ 1,451,648	\$ 825,428
Fire Protection Fund	\$ 8,150	\$ 55,650	\$ 54,000	\$ 9,800
Refuse Collection Fund	\$ (33,780)	\$ 287,520	\$ 287,477	\$ (33,737)
Sewer Operating Fund	\$ 876,430	\$ 863,475	\$ 884,131	\$ 855,774
Debt Service Fund	\$ (26,305)	\$ 117,999	\$ 111,192	\$ (19,498)
Liquid Fuels Fund	<u>\$ 25,912</u>	<u>\$ 60,646</u>	<u>\$ 85,800</u>	<u>\$ 758</u>
	\$ 1,608,303	\$ 2,904,470	\$ 2,874,248	\$ 1,638,524
<i>CAPITAL IMPROVEMENT FUNDS</i>				
Capital Reserve Fund	\$ 246,818	\$ 742,990	\$ 788,990	\$ 200,818
Sewer Capital Fund	<u>\$ 576,154</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 726,154</u>
	\$ 822,972	\$ 892,990	\$ 788,990	\$ 926,972
<i>TRUST FUNDS</i>				
Police Pension Fund	\$ 213,712	\$ 28,400	\$ 11,421	\$ 230,691
Non-Uniformed Employees Pension Fund	<u>\$ 569,476</u>	<u>\$ 69,635</u>	<u>\$ 3,800</u>	<u>\$ 635,311</u>
	\$ 783,188	\$ 98,035	\$ 15,221	\$ 866,002
<i>TOTAL ALL FUNDS</i>	<u>\$ 3,214,463</u>	<u>\$ 3,895,495</u>	<u>\$ 3,678,459</u>	<u>\$ 3,431,498</u>

BOROUGH OF PENNDEL

2025 BUDGET

GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	SCH
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FUND BALANCE

01.100.000	Beginning Fund Balance					\$ 757,896	
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REVENUES

2025 Net Mill \$ 18,732

REAL PROPERTY TAX							
01.301.100	Real Estate Taxes - Current Year	\$ 380,000	\$ 344,050	\$ 350,000	\$ 345,000	\$ 326,300	A
01.301.200	Real Estate Taxes - Prior Years	\$ 6,800	\$ 10,010	\$ 8,000	\$ 10,000	\$ 10,000	A
		\$ 386,800	\$ 354,060	\$ 358,000	\$ 355,000	\$ 336,300	
ACT 511 TAXES (LOCAL TAXES)							
01.310.020	Per Capita Taxes	\$ 5,700	\$ 5,614	\$ 5,700	\$ 5,600	\$ 5,600	C
01.310.021	Earned Income Tax-Current Yr	\$ 325,000	\$ 448,517	\$ 435,900	\$ 450,000	\$ 450,000	C
01.310.023	Earned Income Tax-Delinquent	\$ 150,000	\$ 182,700	\$ 170,000	\$ 200,000	\$ 200,000	C
01.310.100	Real Estate Transfer Taxes	\$ 45,000	\$ 33,120	\$ 20,000	\$ 70,000	\$ 55,000	C
01.310.300	Mercantile Taxes	\$ 25,000	\$ 48,390	\$ 29,000	\$ 43,200	\$ 43,000	C
01.310.510	Local Services Taxes	\$ 25,000	\$ 32,534	\$ 27,000	\$ 30,000	\$ 30,000	C
		\$ 575,700	\$ 750,875	\$ 687,600	\$ 798,800	\$ 783,600	
BUSINESS LICENSES AND PERMITS							
01.321.520	Vending Licenses	\$ 6,000	\$ 7,325	\$ 7,325	\$ 8,225	\$ 8,300	B
01.321.610	Soliciting Permits	\$ 100	\$ 75	\$ 75	\$ -	\$ 50	B
01.321.630	Plumber/Electrician Registrations	\$ 1,000	\$ 1,170	\$ 1,000	\$ 1,500	\$ 1,200	B
01.321.800	Cable Television Franchise Fees	\$ 42,000	\$ 36,898	\$ 37,500	\$ 33,000	\$ 33,000	B
		\$ 49,100	\$ 45,468	\$ 45,900	\$ 42,725	\$ 42,550	
NON-BUSINESS LICENSES AND PERMITS							
01.322.500	Street Opening Permits	\$ 700	\$ 622	\$ 550	\$ 1,000	\$ 1,000	B
FINES							
01.331.100	District Magistrate Fines	\$ 22,000	\$ 15,987	\$ 21,000	\$ 15,000	\$ 16,000	B
01.331.120	Ordinance Violations	1,500	10,015	4,000	10,000	11,000	B
01.331.130	State Police Fines	500	825	500	1,500	1,000	B
		\$24,000	\$26,827	\$25,500	\$26,500	\$28,000	
INTEREST ON INVESTMENTS							
01.341.01	Interest on Checking	\$ -	\$ -	\$ -	\$ -	\$ 80,000	B
		\$ -	\$ -	\$ -	\$ -	\$ 80,000	
RENTS							
01.342.110	Building Rentals	\$ 100	\$ 100	\$ 100	\$ 5,000	\$ 5,000	B
01.342.210	Sewer Department Rent	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	B
01.342.300	Cell Tower Rent	\$ 33,000	\$ 32,903	\$ 36,600	\$ 39,500	\$ 40,000	B
		\$ 55,100	\$ 55,003	\$ 58,700	\$ 66,500	\$ 67,000	

**BOROUGH OF PENNDEL
2025 BUDGET
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	SCH
STATE CAPITAL AND OPERATING GRANTS							
01.354.020	Public Safety - Police Vests	\$ 1,000	\$ 1,010	\$ 1,000	\$ 1,545	\$ 1,000	E
01.354.030	Highways & Streets	\$ -	\$ -	\$ -	\$ -	\$ -	E
01.354.070	Culture & Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	E
01.354.120	PEMA	\$ -	\$ -	\$ -	\$ -	\$ -	E
01.354.150	Other Operating Grants	\$ -	\$ -	\$ -	\$ -	\$ -	E
		\$ 1,000	\$ 1,010	\$ 1,000	\$ 1,545	\$ 1,000	
STATE SHARED REVENUE							
01.355.010	Public Utility Realty Tax	\$ 550	\$ 931	\$ 870	\$ 1,059	\$ 1,000	D
01.355.050	Pension System State Aid	\$ 20,721	\$ 23,311	\$ 23,311	\$ 25,166	\$ 25,166	D
01.355.070	Foreign Fire Insurance Tax	\$ 15,557	\$ 15,512	\$ 15,512	\$ 15,731	\$ 15,731	D
01.355.080	Alcoholic Beverage Licenses	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	D
		\$ 37,228	\$ 40,154	\$ 40,093	\$ 42,356	\$ 42,297	
CHARGES FOR SERVICES							
01.361.100	Escrow Administration Fees	\$ -	\$ 1,300	\$ -	\$ -	\$ -	B-Z
01.361.210	Building Code Board of Appeals	\$ -	\$ -	\$ 50	\$ -	\$ 50	B
01.361.310	Subdivision/Land Development Fee	\$ 4,000	\$ 500	\$ 500	\$ 500	\$ 500	B
01.361.330	Zoning Hearing Board Fees	\$ 3,000	\$ 2,375	\$ 2,500	\$ 1,500	\$ 2,500	B
01.361.400	Plan Review Fees	\$ 3,000	\$ 1,177	\$ 1,000	\$ 1,500	\$ 1,000	B
01.361.500	Sale of Maps, Copies, Publications	\$ 200	\$ 213	\$ 150	\$ 250	\$ 150	B
		\$ 10,200	\$ 5,565	\$ 4,200	\$ 3,750	\$ 4,200	
PUBLIC SAFETY - POLICE, PERMITS & INSPECTIONS							
01.362.100	Reimbursable Police Services	\$ 10,000	\$ 7,820	\$ 7,000	\$ 4,000	\$ 7,000	B
01.362.110	Sale of Police Reports	\$ 3,000	\$ 1,635	\$ 1,500	\$ 1,500	\$ 1,500	B
01.362.140	School Crossing Guards	\$ 16,950	\$ 17,000	\$ 17,458	\$ 20,200	\$ 20,800	B
01.362.200	Fire Safety Inspections	\$ 20,000	\$ 24,972	\$ 22,000	\$ 22,000	\$ 22,000	B
01.362.201	Residential Rental Inspections	\$ -	\$ -	\$ -	\$ -	\$ 22,000	B
01.362.300	Zoning Permits	\$ 3,300	\$ 2,250	\$ 2,500	\$ 2,500	\$ 2,500	B-Z
01.362.410	Building Permits	\$ 27,000	\$ 11,759	\$ 15,000	\$ 13,000	\$ 13,000	B-Z
01.362.420	Electrical Permits	\$ 3,000	\$ 530	\$ 1,500	\$ 1,000	\$ 1,000	B-Z
01.362.430	Plumbing Permits	\$ 2,500	\$ 1,925	\$ 1,600	\$ 2,000	\$ 2,000	B-Z
01.362.450	Use & Occupancy Permits	\$ 8,500	\$ 9,025	\$ 7,500	\$ 9,000	\$ 9,000	B-Z
01.362.485	Sign Permits	\$ 400	\$ 297	\$ 400	\$ 300	\$ 300	B-Z
01.362.490	Demolition Permits	\$ 200	\$ -	\$ 200	\$ 200		B-Z
01.362.495	UCC Fees	\$ 300	\$ 225	\$ 200	\$ 250	\$ 250	B-Z
01.362.500	Grease Trap Inspections	\$ 700	\$ 280	\$ 450	\$ 400	\$ 400	B-Z
		\$ 95,850	\$ 77,718	\$ 77,308	\$ 76,350	\$ 101,750	

**BOROUGH OF PENNDEL
2025 BUDGET
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	SCH
HIGHWAYS & STREETS							
01.363.210	Parking Meter Use	\$ 1,000	\$ 2,732	\$ 2,800	\$ 2,000	\$ 2,500	B
CULTURE/RECREATION							
01.367.140	Pavillion Rental Fees	\$ -	\$ -	\$ 50		\$ 50	B
MISCELLANEOUS REVENUE							
01.380.100	Miscellaneous Revenue	\$ 200	\$ -	\$ 1,000	\$ 100	\$ 100	
CONTRIBUTIONS & DONATIONS FROM OTHER SOURCES							
01.387.100	Contributions and Donations	\$ -	\$ -	\$ -	\$ 850	\$ 500	
REIMBURSEMENTS							
01.389.100	Workers Compensation Insurance	\$ 21,000	\$ 15,170	\$ 16,000	\$ 17,945	\$ 18,500	R
01.389.200	Employee Insurance Contr.	\$ 2,700	\$ 4,491	\$ 4,800	\$ 3,137	\$ 9,333	R
01.389.500	Miscellaneous Reimbursements	\$ 500	\$ 24,083	\$ 1,000	\$ 500	\$ 500	B
		\$ 24,200	\$ 43,744	\$ 21,800	\$ 21,582	\$ 28,333	
PROCEEDS OF FIXED ASSET DISPOSITION							
01.391.100	Sale of Surplus Property	\$ -	\$ -	\$ -	\$ -	\$ -	
INTERFUND TRANSFERS							
01.392.030	From Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	
01.392.050	From Refuse Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
01.392.350	From Highway Aid Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	
REFUNDS							
01.395.000	Prior Year Refunds	\$ -	\$ 2,775	\$ 1,000	\$ -	\$ -	
TOTAL REVENUES		\$ 1,261,078	\$ 1,406,553	\$ 1,325,501	\$ 1,439,058	\$ 1,519,180	
TOTAL AVAILABLE FOR APPROPRIATION		#VALUE!	#VALUE!	#VALUE!			

BOROUGH OF PENNDEL
2025 BUDGET
GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	SCH
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EXPENDITURES

LEGISLATIVE BODY (MAYOR, COUNCIL)							
01.400.110	Salaries and Wages	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100	H
01.400.215	Supplies-Mayor/Council Annual Allowance	\$ 1,200	\$ 133	\$ 1,200	\$ 150	\$ 150	N
01.400.420	Dues, Subscriptions & Memberships	\$ 1,200	\$ 1,036	\$ 1,400	\$ 1,200	\$ 1,200	
01.400.460	Meetings and Training	\$ 4,000	\$ 1,698	\$ 4,000	\$ 2,500	\$ 3,000	
		\$ 11,500	\$ 7,967	\$ 11,700	\$ 8,950	\$ 9,450	
EXECUTIVE (OFFICE STAFF/MANAGER)							
01.401.110	Salaries and Wages	\$ 124,000	\$ 118,022	\$ 125,000	\$ 125,000	\$ 117,128	H
01.401.220	Office Supplies	\$ 500	\$ 752	\$ 500	\$ 350	\$ 500	N
01.401.260	Minor Equipment	\$ 200	\$ 100	\$ 200	\$ 100	\$ 200	N
01.401.310	Professional Services	\$ 1,000	\$ 8	\$ 1,000	\$ 20	\$ 50	K
01.401.341	Advertising	\$ 400	\$ 4,981	\$ 3,000	\$ 5,000	\$ 5,000	
01.401.420	Dues, Subscriptions & Memberships	\$ 100	\$ 50	\$ 100	\$ 50	\$ 100	N
01.401.460	Meetings and Training	\$ 250	\$ 46	\$ 250	\$ 50	\$ 200	
		\$ 126,450	\$ 123,959	\$ 130,050	\$ 130,570	\$ 123,178	
FINANCIAL ADMINISTRATION							
01.402.220	Operating Supplies	\$ 700	\$ 797	\$ 1,000	\$ 800	\$ 1,000	N
01.402.310	Professional Services	\$ 10,360	\$ 10,385	\$ 11,500	\$ 13,500	\$ 12,000	K
		\$ 11,060	\$ 11,182	\$ 12,500	\$ 14,300	\$ 13,000	
TAX COLLECTION							
01.403.110	Salaries and Wages	\$ 17,000	\$ 13,395	\$ 17,000	\$ 14,000	\$ 13,000	H
01.403.215	Postage	\$ -	\$ 437	\$ 450	\$ -	\$ 300	
01.403.220	Operating Supplies	\$ 1,000	\$ -	\$ 200	\$ 434	\$ 200	
		\$ 18,000	\$ 13,831	\$ 17,650	\$ 14,434	\$ 13,500	
LEGAL SERVICES							
01.404.310	Borough Solicitor	\$ 35,000	\$ 31,521	\$ 35,000	\$ 30,000	\$ 35,000	K
01.404.314	Special Legal/RTK Requests	\$ 10,000	\$ 14,328	\$ 11,500	\$ 15,000	\$ 15,000	K
01.404.317	Legal-Ordinances	\$ 25,000	\$ 6,772	\$ 10,500	\$ 10,500	\$ 11,000	K
01.404.318	Legal-Zoning/Code Enforcement Matters	\$ 25,000	\$ 10,381	\$ 20,000	\$ 20,000	\$ 20,000	K
01.404.319	Legal-Special Legal Litigation	\$ 10,000	\$ 11,127	\$ 11,500	\$ 10,000	\$ 10,000	K
		\$ 105,000	\$ 74,129	\$ 88,500	\$ 85,500	\$ 91,000	

**BOROUGH OF PENNDEL
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GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	SCH
GENERAL GOVERNMENT							
01.406.215	Postage	\$ 1,000	\$ 1,340	\$ 1,700	\$ 1,600	\$ 2,350	
01.406.220	Operating Supplies	\$ 1,500	\$ 1,414	\$ 1,500	\$ 1,000	\$ 1,500	N
01.406.310	Professional Services	\$ 4,000	\$ 3,442	\$ 4,000	\$ 4,000	\$ 4,000	K
01.406.320	Communications	\$ 6,000	\$ 5,389	\$ 6,000	\$ 6,000	\$ 6,000	T
01.406.341	Advertising	\$ 5,000	\$ 950	\$ -	\$ -	\$ -	
01.406.342	Printing/Newsletter	\$ 2,000	\$ 2,152	\$ 200	\$ 3,000	\$ 2,000	
01.406.384	Equipment Leases	\$ 3,900	\$ 3,805	\$ 4,100	\$ 1,500	\$ 1,800	I
01.406.450	Contribution-TAG Committee	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
		\$ 24,900	\$ 19,991	\$ 19,000	\$ 18,600	\$ 19,150	
TECHNOLOGY							
01.407.220	Operating Supplies	\$ 1,000	\$ 1,395	\$ 1,000	\$ 1,000	\$ 1,200	N
01.407.270	Computer Hardware/Software	\$ -	\$ -	\$ 650	\$ 2,000	\$ 1,000	
01.407.318	Software License Fees	\$ 10,000	\$ 9,891	\$ 8,500	\$ 10,000	\$ 17,674	I
01.407.450	Contracted Services	\$ 15,000	\$ 9,522	\$ 15,000	\$ 20,000	\$ 13,800	I
01.407.453	Website Maint./Hosting	\$ 350	\$ 1,716	\$ 1,000	\$ 600	\$ 600	I
		\$ 26,350	\$ 22,523	\$ 26,150	\$ 33,600	\$ 34,274	
ENGINEERING SERVICES							
01.408.310	Borough Engineer	\$ 47,250	\$ 28,211	\$ 45,000	\$ 45,000	\$ 45,000	K
GOVERNMENT BUILDINGS							
01.409.110	Salaries and Wages Janitor	\$ 7,000	\$ 5,845	\$ 7,000	\$ 4,700	\$ 3,600	H
01.409.226	Janitorial Supplies	\$ 1,000	\$ 426	\$ 800	\$ 800	\$ 800	
01.409.360	Utilities	\$ 6,000	\$ 6,604	\$ 9,000	\$ 7,000	\$ 7,000	S
01.409.373	Maintenance and Repairs	\$ 4,500	\$ 11,802	\$ 10,000	\$ 9,000	\$ 9,000	
01.409.450	Contracted Services	\$ 9,320	\$ 4,643	\$ 9,000	\$ 14,000	\$ 17,550	I
		\$ 27,820	\$ 29,320	\$ 35,800	\$ 35,500	\$ 37,950	
POLICE SERVICES							
01.410.110	Salaries and Wages	\$ 324,594	\$ 270,100	\$ 395,800	\$ 350,000	\$ 425,316	H
01.410.146	Crossing Guard Wages	\$ 33,390	\$ 34,346	\$ 38,700	\$ 40,000	\$ 41,280	H
01.410.149	Holiday Pay	\$ 11,536	\$ 9,510	\$ 14,301	\$ 12,185	\$ 16,409	H
01.410.180	Overtime Wages	\$ 5,500	\$ 17,792	\$ 10,000	\$ 16,370	\$ 13,000	H
01.410.183	Reimbursable Overtime Wages	\$ 10,000	\$ 7,494	\$ 10,000	\$ 6,500	\$ 10,000	H
01.410.220	Operating Supplies	\$ 7,500	\$ 2,192	\$ 7,500	\$ 3,500	\$ 7,500	N
01.410.222	Ammunition	\$ 3,000	\$ 281	\$ 3,000	\$ 300	\$ 3,000	
01.410.231	Vehicle Fuel	\$ 8,500	\$ 9,472	\$ 9,000	\$ 10,670	\$ 10,000	
01.410.238	Uniforms	\$ 7,000	\$ 8,218	\$ 8,000	\$ 9,000	\$ 8,000	
01.410.260	Minor Equipment	\$ 2,500	\$ -	\$ 2,500	\$ 2,000	\$ 2,500	N
01.410.310	Legal Services	\$ 10,000	\$ 14,134	\$ 10,000	\$ 5,000	\$ 10,000	K
01.410.319	Psychological/Physical Exams	\$ 1,000	\$ 843	\$ 2,000	\$ 300	\$ 2,000	K
01.410.320	Communications	\$ 5,000	\$ 5,306	\$ 5,250	\$ 5,450	\$ 5,250	T
01.410.360	Utilities	\$ 3,600	\$ 2,689	\$ 4,000	\$ 3,500	\$ 4,000	S
01.410.374	Equipment Maintenance	\$ 1,000	\$ 1,411	\$ 1,000	\$ 500	\$ 1,000	

**BOROUGH OF PENNDEL
2025 BUDGET
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	SCH
01.410.420	Dues, Subscriptions & Memberships	\$ 3,500	\$ 1,995	\$ 3,500	\$ 1,950	\$ 3,500	
01.410.450	Contracted Services	\$ 8,000	\$ 8,762	\$ 8,000	\$ 8,000	\$ 8,000	I
01.410.451	Vehicle Maintenance	\$ 4,500	\$ 4,725	\$ 5,500	\$ 6,300	\$ 7,500	
01.410.460	Meetings and Training	\$ 4,000	\$ 1,804	\$ 4,000	\$ 2,000	\$ 4,000	
		\$ 454,120	\$ 401,073	\$ 542,051	\$ 483,525	\$ 582,255	
FIRE PROTECTION							
01.411.110	Salaries and Wages	\$ -	\$ -	\$ 6,500	\$ 8,600	\$ 16,000	H
01.411.116	Commission Paid as Comp.	\$ 12,000	\$ 8,425	\$ 6,500	\$ -	\$ -	H
01.411.231	Vehicle Fuel	\$ 500	\$ -	\$ -	\$ -	\$ -	
01.411.540	Foreign Fire Insurance Payments	\$ 15,557	\$ 15,512	\$ 15,512	\$ 15,732	\$ 15,732	
		\$ 28,057	\$ 23,937	\$ 28,512	\$ 24,332	\$ 31,732	
AMBULANCE AND RESCUE SERVICES							
01.412.530	Pennedel Rescue Squad	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	
CODE ENFORCEMENT AND ZONING							
01.413.010	Seminars, Books, Membership	\$ -	\$ -	\$ -	\$ -	\$ -	
01.413.220	Operating Supplies	\$ -	\$ -	\$ 50	\$ -	\$ 50	
01.413.319	UCC Fees	\$ 400	\$ 140	\$ 300	\$ 250	\$ 250	
01.413.341	Advertising & Printing	\$ 600	\$ 662	\$ 600	\$ 700	\$ 700	
01.413.420	Dues, Subscriptions & Memberships	\$ 200	\$ 210	\$ 250	\$ 235	\$ 250	
01.413.450	Contracted Services	\$ 50,000	\$ 32,468	\$ 50,000	\$ 35,000	\$ 40,000	I
		\$ 51,200	\$ 33,479	\$ 51,200	\$ 36,185	\$ 41,250	
PLANNING COMMISSION							
01.414.310	Professional Services	\$ 100	\$ 42	\$ 100	\$ 50	\$ 100	K
01.414.341	Advertising & Printing	\$ 100	\$ -	\$ 100	\$ 50	\$ 100	
01.414.460	Meetings and Training	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	
		\$ 300	\$ 42	\$ 300	\$ 200	\$ 300	
EMERGENCY MANAGEMENT							
01.415.220	Operating Supplies	\$ 1,500	\$ 480	\$ 500	\$ 500	\$ 500	
01.415.460	Meetings and Training	\$ -	\$ 100	\$ -	\$ 100	\$ 100	
		\$ 1,500	\$ 580	\$ 500	\$ 600	\$ 600	

**BOROUGH OF PENNDEL
2025 BUDGET
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	SCH
ZONING HEARING BOARD							
01.418.110	Salaries and Wages	\$ 500	\$ 650	\$ 500	\$ -	\$ 700	H
01.418.310	Professional Services	\$ 5,000	\$ 10,504	\$ 5,000	\$ 5,000	\$ 7,500	K
01.418.341	Advertising & Printing	\$ 500	\$ 836	\$ 750	\$ 500	\$ 750	
		\$ 6,000	\$ 11,989	\$ 6,250	\$ 5,500	\$ 8,950	
PUBLIC WORKS - GENERAL SERVICES							
01.430.110	Salaries and Wages	\$ 6,500	\$ 7,462	\$ 7,800	\$ 8,500	\$ 10,221	H
01.430.220	Operating Supplies	\$ 250	\$ 737	\$ 250	\$ 500	\$ 500	N
01.430.231	Vehicle Fuel	\$ 700	\$ 787	\$ 850	\$ 1,000	\$ 1,000	
01.430.260	Minor Equipment	\$ 500	\$ 505	\$ 500	\$ 800	\$ 800	
01.430.320	Communications	\$ 400	\$ 206	\$ 250	\$ 500	\$ 500	T
01.430.360	Utilities	\$ 1,800	\$ 3,460	\$ 1,800	\$ 3,600	\$ 3,600	S
01.430.374	Equipment Maintenance	\$ 100	\$ 53	\$ 100	\$ -	\$ 100	
01.430.450	Contracted Services	\$ 350	\$ 204	\$ 500	\$ 100	\$ 3,250	I
01.430.451	Vehicle Maintenance	\$ 1,000	\$ 186	\$ 800	\$ 50	\$ 50	I
		\$ 11,600	\$ 13,600	\$ 12,850	\$ 15,050	\$ 20,021	
CLEANING OF STREETS & GUTTERS							
01.431.450	Contracted Services	\$ 3,600	\$ 3,293	\$ 3,600	\$ 3,000	\$ 3,000	I
		\$ 3,600	\$ 3,293	\$ 3,600	\$ 3,000	\$ 3,000	
SNOW & ICE REMOVAL							
01.432.450	Contracted Services	\$ 500	\$ -	\$ 4,000	\$ -	\$ -	
		\$ 500	\$ -	\$ 4,000	\$ -	\$ -	
STORM SEWERS AND DRAINS							
01.436.310	Maintenance and Repairs	\$ 1,500	\$ -	\$ 1,500	\$ 2,982	\$ 1,500	
01.436.319	MS4 Permit	\$ 500	\$ 4,047	\$ 4,000	\$ 8,000	\$ 15,000	
01.436.450	Mosquito Control	\$ 200	\$ -	\$ 50	\$ -	\$ 50	
		\$ 2,200	\$ 4,047	\$ 5,550	\$ 10,982	\$ 16,550	
HIGHWAY MAINTENANCE/REPAIRS							
01.438.245	Road Materials	\$ 500	\$ -	\$ -	\$ 1,000	\$ 1,000	
		\$ 500	\$ -	\$ -	\$ 1,000	\$ 1,000	
CULTURE AND RECREATION							
01.457.220	Operating Supplies	\$ 900	\$ 596	\$ 900	\$ 900	\$ 900	
01.457.247	Culture/Recreation Supplies	\$ 1,000	\$ 92	\$ -	\$ 500	\$ 10,000	
01.457.310	Utilities	\$ 600	\$ 255	\$ 400	\$ 256	\$ 300	S
01.457.450	Contracted Services	\$ 10,054	\$ 1,905	\$ 7,000	\$ 10,000	\$ 8,000	I

**BOROUGH OF PENNDEL
2025 BUDGET
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	SCH
		\$ 12,554	\$ 2,848	\$ 8,300	\$ 11,656	\$ 19,200	
CIVIC CELEBRATIONS							
01.457.540	Parade	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	
ECONOMIC DEVELOPMENT/ASSISTANCE							
01.465.310	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	
EMPLOYER PAID BENEFITS							
01.483.192	FICA/Medicare	\$ 38,192	\$ 37,763	\$ 45,794	\$ 45,000	\$ 45,013	R
01.483.194	Unemployment Compensation	\$ 2,000	\$ 72	\$ 1,000	\$ 50	\$ 1,000	R
01.483.195	Workers' Compensation	\$ 36,890	\$ 28,223	\$ 37,000	\$ 36,500	\$ 37,500	R
01.483.196	Medical Insurance	\$ 39,900	\$ 39,603	\$ 41,475	\$ 41,000	\$ 24,024	R
01.483.197	Police Pension Plan	\$ 8,970	\$ 8,970	\$ 9,900	\$ 9,900	\$ 14,718	R
01.483.198	Non-Uniformed Pension Plan	\$ 8,129	\$ 8,129	\$ 8,845	\$ 8,845	\$ 9,518	R
01.483.199	Life and Disability Insurance	\$ 9,000	\$ 8,368	\$ 9,450	\$ 9,000	\$ 9,200	R
		\$ 143,081	\$ 131,128	\$ 153,464	\$ 150,295	\$ 140,973	
INSURANCE AND BONDS							
01.486.350	Property and Liability Insurance	\$ 24,000	\$ 24,130	\$ 30,450	\$ 35,000	\$ 33,765	Q
01.486.355	Professional Bonds	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	
		\$ 24,500	\$ 24,630	\$ 30,950	\$ 35,500	\$ 34,265	
OTHER EMPLOYEE PAID BENEFITS							
01-487-190	Healthcare Waiver	\$ -	\$ -	\$ -	\$ -	\$ 2,500	Q
		\$ -	\$ -	\$ -	\$ -	\$ 2,500	
01.489.100	Miscellaneous Expenditures	\$ -	\$ 130	\$ 150	\$ 100	\$ 100	
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 1,140,892	\$ 984,239	\$ 1,240,377	\$ 1,166,729	\$ 1,291,548	
INTERFUND TRANSFERS							
01.492.050	To Refuse Collection Fund	\$ -	\$ -	\$ -	\$ -	\$ 15,100	
01.492.051	To Captial Reserve	\$ -	\$ -	\$ -	\$ -	\$ 16,000	
01.492.300	To Captial Reserve	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 129,000	
		\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 160,100	
TOTAL EXPENDITURES		\$ 1,140,892	\$ 984,239	\$ 1,440,377	\$ 1,366,729	\$ 1,451,648	
ENDING FUND BALANCE		\$ 120,186	\$ 422,314	\$ (114,876)	\$ 72,329	\$ 67,532	

Balance Including Fund Balance

\$ 825,428

BOROUGH OF PENNDEL
2025 BUDGET
FIRE TAX FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	SCH
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FUND BALANCE

03.100.000	Beginning Fund Balance	\$ 3,696	\$ 5,891	\$ 6,800	\$ 6,800	\$ 8,150	\$ 8,150	
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REVENUES

REAL PROPERTY TAXES								
03.301.100	Real Estate Taxes - Current Year	\$ 51,872	\$ 54,089	\$ 53,420	\$ 54,089	\$ 54,000	\$ 54,000	A
03.301.200	Real Estate Taxes - Delinquent	\$ 1,051	\$ 1,104	\$ 1,619	\$ 1,051	\$ 1,700	\$ 1,650	A
		\$ 52,923	\$ 55,193	\$ 55,039	\$ 55,140	\$ 55,700	\$ 55,650	
INTEREST EARNINGS								
03.341.010	Interest on Investments							
INTERFUND TRANSFERS								
03.392.010	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES		\$ 52,923	\$ 55,193	\$ 55,039	\$ 55,140	\$ 55,700	\$ 55,650	
TOTAL AVAILABLE FOR APPROPRIATION		\$ 56,619	\$ 61,084	\$ 61,839	\$ 61,940	\$ 63,850	\$ 63,800	

EXPENDITURES

FIRE PROTECTION								
03.412.500	Volunteer Fire Company	\$ 52,150	\$ 55,193	\$ 55,193	\$ 55,193	\$ 54,000	\$ 54,000	
TOTAL EXPENDITURES		\$ 52,150	\$ 55,193	\$ 55,193	\$ 55,193	\$ 54,000	\$ 54,000	
ENDING FUND BALANCE		\$ 4,469	\$ 5,891	\$ 6,646	\$ 6,747	\$ 9,850	\$ 9,800	

BOROUGH OF PENNDEL
2025 BUDGET
REFUSE COLLECTION FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	SCH
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FUND BALANCE

05.100.100	Beginning Fund Balance	\$ 18,437	\$ 41,964	\$ (2,000)	\$ 17,000	\$ -	\$ (33,780)	
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REVENUES

STATE OPERATING & CAPITAL GRANTS								
05.354.050	Act 101 Recycling Grant	\$ 2,426	\$ 2,500	\$ -	\$ 2,500	\$ 2,820	\$ 2,800	D
SANITATION								
05.364.300	Waste Collection Fees - Current	\$ 206,377	\$ 226,979	\$ 219,016	\$ 264,616	\$ 266,616	\$ 300,000	G
05.364.301	Waste Collection Fees - Prior	\$ 2,545	\$ 2,000	\$ 3,178	\$ 2,000	\$ 3,400	\$ 3,400	G
		\$ 208,922	\$ 228,979	\$ 222,194	\$ 266,616	\$ 270,016	\$ 303,400	
REIMBURSEMENTS								
05.389.200	Employee Insurance Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
INTERFUND TRANSFERS								
05.392.001	From General Fund		\$ -	\$ -	\$ -	\$ -	\$ 15,100	
TOTAL REVENUES		\$ 229,785	\$ 231,479	\$ 222,194	\$ 269,116	\$ 272,836	\$ 287,520	

EXPENDITURES

EXECUTIVE								
05.401.215	Postage	\$ 689	\$ 750	\$ 958	\$ 750	\$ 850	\$ 850	
05.401.220	Operating Supplies	\$ 344	\$ 200	\$ 203	\$ 350	\$ 450	\$ 400	N
05.401.340	Advertising and Printing		\$ 700	\$ 1,246	\$ -	\$ -	\$ -	
05.401.400	Recycling Materials	\$ 898	\$ -	\$ -	\$ 1,000	\$ -	\$ -	
		\$ 1,931	\$ 1,650	\$ 2,407	\$ 2,100	\$ 1,300	\$ 1,250	
FINANCIAL ADMINISTRATION								
05.402.310	Professional Services	\$ 1,834	\$ 2,010	\$ 2,006	\$ 2,000	\$ 2,200	\$ 2,200	K
LEGAL SERVICES								
05.404.310	Professional Services	\$ -	\$ 100	\$ 3,145	\$ 100	\$ -	\$ 100	K
SOLID WASTE COLLECTION AND DISPOSAL								
05.427.450	Contracted Services	\$ 209,558	\$ 215,715	\$ 215,661	\$ 266,616	\$ 284,600	\$ 283,927	G
INTERFUND TRANSFERS								
05.492.010	To General Fund		\$ -					
TOTAL EXPENDITURES		\$ 213,323	\$ 219,475	\$ 223,219	\$ 270,816	\$ 288,100	\$ 287,477	
ENDING FUND BALANCE		\$ 16,463	\$ 12,004	\$ (1,024)	\$ (1,700)	\$ (15,264)	\$ 43	

Balance Including Fund Balance

\$ (33,737)

BOROUGH OF PENNDEL
2025 BUDGET
SEWER OPERATING FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	SCH
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FUND BALANCE

08.100.000	Fund Balance Forward						\$ 876,430	
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REVENUES

SANITATION								
08.364.120	Sewer User Fees	\$ 745,481	\$ 786,297	\$ 812,331	\$ 849,200	\$ 849,200	\$ 850,000	F
08.364.200	Late Payment Penalties	\$ 6,680	\$ 9,000	\$ 10,650	\$ 9,700	\$ 10,000	\$ 10,000	F
08.364.450	Sewer Certifications	\$ 1,330	\$ 2,000	\$ 1,505	\$ 2,000	\$ 2,000	\$ 2,000	B
		\$ 753,491	\$ 797,297	\$ 824,486	\$ 860,900	\$ 861,200	\$ 862,000	
MISCELLANEOUS REVENUE								
08.389.200	Employee Insurance Contributions	\$ 4,560	\$ 5,550	\$ 4,491	\$ 4,725	\$ 3,498	\$ 1,475	
INTERFUND TRANSFERS								
08.392.100	From Sewer Capital Fund	\$ -	\$ -					
TOTAL CURRENT REVENUES		\$ 758,051	\$ 802,847	\$ 828,977	\$ 865,625	\$ 864,698	\$ 863,475	

EXPENDITURES

EXECUTIVE								
08.401.110	Salaries and Wages	\$ 53,608	\$ 72,083	\$ 53,315	\$ 68,000	\$ 60,000	\$ 69,611	H
08.401.220	Operating Supplies	\$ 344	\$ 250	\$ 250	\$ 300	\$ 290	\$ 300	
08.401.221	Postage	\$ 2,109	\$ 2,500	\$ 2,087	\$ 2,200	\$ 2,600	\$ 2,800	
08.401.340	Advertising and Printing	\$ -	\$ 400	\$ 313	\$ 200	\$ 313	\$ 325	
08.401.374	Equipment Maintenance	\$ -	\$ 100	\$ 110	\$ 150		\$ 150	
		\$ 56,061	\$ 75,333	\$ 56,075	\$ 70,850	\$ 63,203	\$ 73,186	
FINANCIAL ADMINISTRATION								
08.402.310	Professional Services	\$ 7,058	\$ 7,730	\$ 7,730	\$ 7,800	\$ 9,330	\$ 8,200	K
LEGAL SERVICES								
08.404.310	Borough Solicitor	\$ 540	\$ 10,000	\$ 1,755	\$ 2,000	\$ 500	\$ 1,000	K
ENGINEERING SERVICES								
08.408.310	Borough Engineer	\$ 15,656	\$ 21,000	\$ 6,561	\$ 18,000	\$ 12,000	\$ 12,000	K
GOVERNMENT BUILDINGS								
08.409.370	Repairs & Maintenance	\$ -	\$ 100	\$ -	\$ 250	\$ 100	\$ 100	
08.409.383	Building Rent - Sewer Dept Rent	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	
		\$ 22,000	\$ 22,100	\$ 22,000	\$ 22,250	\$ 22,100	\$ 22,100	

BOROUGH OF PENNDEL
2025 BUDGET
SEWER OPERATING FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	SCH
SEWAGE COLLECTION & TREATMENT								
08.429.320	Communication	\$ 5,359	\$ 5,900	\$ 4,996	\$ 5,500	\$ 5,300	\$ 5,500	T
08.429.360	Utilities	\$ 8,251	\$ 9,000	\$ (21,036)	\$ 10,500	\$ 10,250	\$ 10,250	S
08.429.450	Contracted Services	\$ 367,989	\$ 565,277	\$ 359,838	\$ 450,000	\$ 454,000	\$ 442,150	I
		\$ 381,599	\$ 580,177	\$ 343,798	\$ 466,000	\$ 469,550	\$ 457,900	
PUBLIC WORKS								
08.430.115	Salaries and Wages	\$ 6,925	\$ 6,798	\$ 7,462	\$ 8,600	\$ 8,500	\$ 10,221	H
EMPLOYER PAID BENEFITS								
08.483.192	FICA/Medicare	\$ 5,624	\$ 6,000	\$ 4,307	\$ 6,000	\$ 4,750	\$ 6,192	R
08.483.193	Workers' Compensation	\$ 9,535	\$ 12,300	\$ 9,408	\$ 13,000	\$ 11,500	\$ 36,036	R
08.483.196	Medical Insurance	\$ 33,272	\$ 34,000	\$ 34,229	\$ 35,700	\$ 21,300	\$ 36,036	R
08.483.197	Non-Uniformed Pension Plan	\$ 7,707	\$ 8,129	\$ 8,129	\$ 8,846	\$ 8,845	\$ 9,518	
		\$ 56,138	\$ 60,429	\$ 56,072	\$ 63,546	\$ 46,395	\$ 87,782	
INSURANCE								
08.486.350	Property & Liability Insurance	\$ 15,455	\$ 20,600	\$ 15,886	\$ 21,630	\$ 22,650	\$ 22,510	Q
OTHER EMPLOYEE PAID BENEFITS								
08.487.190	Healthcare Waiver	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	Q
UNCLASSIFIED EXPENDITURES								
08.489.100	Miscellaneous	\$ -	\$ -	\$ -	\$ 500	\$ 100	\$ 100	
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 561,432	\$ 804,167	\$ 517,339	\$ 680,676	\$ 654,228	\$ 694,899	
INTERFUND TRANSFERS								
08.492.100	To General Fund							
08.492.200	To Debt Service Fund	\$ 39,465	\$ 48,674	\$ 39,229	\$ 45,089	\$ 45,089	\$ 39,232	
08.492.300	To Sewer Capital Fund	\$ -	\$ 200,000	\$ 200,000	\$ 200,000		\$ 150,000	
		\$ 39,465	\$ 248,674	\$ 239,229	\$ 245,089	\$ 45,089	\$ 189,232	
TOTAL EXPENDITURES		\$ 600,897	\$ 1,052,841	\$ 756,567	\$ 925,765	\$ 699,317	\$ 884,131	
NET FUND BALANCE		\$ 157,154	\$ (249,994)	\$ 72,410	\$ (60,140)	\$ 165,381	\$ (20,656)	

Balance Including Fund Balance

\$ 855,774

BOROUGH OF PENNDEL
2025 BUDGET
DEBT SERVICE FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	SCH
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FUND BALANCE

23.100.000	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (26,305)	
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REVENUES

REAL PROPERTY TAXES								
23.301.100	Real Estate Taxes- Current	\$ 44,992	\$ 45,047	\$ 44,540	\$ 45,000	\$ 45,000	\$ 45,820	A
23.301.200	Real Estate Taxes-Delinquent	\$ 1,219	\$ 1,288	\$ 1,349	\$ 1,300	\$ 1,350	\$ 1,350	A
		\$ 46,211	\$ 46,335	\$ 45,889	\$ 46,300	\$ 46,350	\$ 47,170	
INTERFUND TRANSFERS								
23.393.200	From Sewer Operating Fund	\$ 55,090	\$ 48,674	\$ (207,771)	\$ 48,089	\$ 51,889	\$ 54,829	
23.393.201	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000	
		\$ 55,090	\$ 48,674	\$ (207,771)	\$ 48,089	\$ 51,889	\$ 70,829	
TOTAL REVENUES		\$ 101,301	\$ 95,009	\$ (161,883)	\$ 94,389	\$ 98,239	\$ 117,999	

EXPENDITURES

DEBT PRINCIPAL								
23.471.100	Gen Obligation Notes	\$ 52,000	\$ 110,000	\$ 53,000	\$ 103,000	\$ 103,000	\$ 104,000	O
DEBT INTEREST								
23.472.100	Gen Obligation Notes	\$ 13,979	\$ 13,741	\$ 17,180	\$ 8,337	\$ 8,433	\$ 7,192	O
TOTAL EXPENDITURES		\$ 65,979	\$ 123,741	\$ 70,180	\$ 111,337	\$ 111,433	\$ 111,192	
ENDING FUND BALANCE		\$ 35,322	\$ (28,732)	\$ (232,063)	\$ (16,948)	\$ (13,194)	\$ (19,498)	

**PENNDel
2025 BUDGET
CAPITAL RESERVE FUND**

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	SCH
LEGAL SERVICES								
30.404.310	Borough Solicitor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	K
INFORMATION TECHNOLOGY								
30.407.740	Computer Systems/Software	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	K
30.407.750	Computer Equipment	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	
ENGINEERING SERVICES								
30.408.310	Borough Engineer	\$ -	\$ 15,000	\$ 71,592	\$ 15,000	\$ -	\$ 35,000	J
BUILDINGS AND GROUNDS								
30.409.600	Municipal Building Improvements	\$ 66,000	\$ 15,000	\$ 28,078	\$ 15,000	\$ -	\$ -	J
30.409.610	Police Building Improvements	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	J
		\$ 66,000	\$ 15,000	\$ 28,078	\$ 25,000	\$ -	\$ -	
POLICE SERVICES								
30.410.740	Capital Equipment	\$ 17,679	\$ 17,679	\$ 8,691	\$ -	\$ 90,341	\$ 75,000	J
EMERGENCY MANAGEMENT								
30.415.740	Capital Equipment	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	J
PUBLIC WORKS								
30.430.740	Capital Equipment	\$ -	\$ -	\$ 7,788	\$ 35,000	\$ 51,180	\$ -	J
30.435.610	Sidewalks and Curbs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ 7,788	\$ 35,000	\$ 51,180	\$ -	
TRAFFIC CONTROL DEVICES								
30.433.740	Capital Equipment	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 413,990	J
STORM SEWERS & DRAIN REPAIRS								
30.436.310	Maintenance & Repairs	\$ -	\$ -	\$ 13,562	\$ -	\$ -	\$ -	J
		\$ -	\$ -	\$ 13,562	\$ -	\$ -	\$ -	
ROAD CONSTRUCTION & REBUILDING								
30.439.610	Capital Construction	\$ -	\$ 48,500	\$ -	\$ 40,000		\$ 165,000	J
CULTURE AND RECREATION								
30.457.610	Capital Construction		\$ 70,000	\$ 234,590	\$ 100,000	\$ 50,000	\$ 100,000	J
		\$ -	\$ 70,000	\$ 234,590	\$ 100,000	\$ 50,000	\$ 100,000	
INTERFUND TRANSFERS								
30.492.010	To General Fund							
TOTAL EXPENDITURES		\$ 83,679	\$ 186,179	\$ 350,739	\$ 280,000	\$ 191,521	\$ 788,990	
ENDING FUND BALANCE		\$ 104,821	\$ 331,821	\$ 101,205	\$ (55,000)	\$ 302,200	\$ 200,818	

BOROUGH OF PENNDEL
2025 BUDGET
SEWER CAPITAL FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	SCH
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FUND BALANCE

31.100.000	Fund Balance Forward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 576,154	
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REVENUES

STATE AND FEDERAL GRANTS								
31.354.100	State Grant Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	E
INTERFUND TRANSFERS								
31.392.100	From Sewer Operating Fund	\$ -	\$ 200,000	\$ 410,000	\$ 200,000	\$ -	\$ 150,000	
TOTAL CURRENT REVENUES		\$ -	\$ 200,000	\$ 410,000	\$ 200,000	\$ -	\$ 150,000	
TOTAL AVAILABLE BALANCE		\$ -	\$ 200,000	\$ 410,000	\$ 200,000	\$ -	\$ 726,154	

EXPENDITURES

LEGAL SERVICES								
31.404.310	Borough Solicitor	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	K
ENGINEERING SERVICES								
31.408.311	Borough Engineer	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	K
		\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	
CAPITAL EXPENDITURES								
31.429.670	Sewer Main Imp/Construction	\$ -	\$ -	\$ -	\$ 165,000	\$ -	\$ -	J
31.429.720	Pumping Stations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	J
31.429.740	Collection System	\$ -	\$ 145,000	\$ 930	\$ -	\$ -	\$ -	J
		\$ -	\$ 145,000	\$ 930	\$ 165,000	\$ -	\$ -	
31.492.200	To Debt Service Fund	\$ -	\$ -	\$ 197,000	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES		\$ -	\$ 190,000	\$ 197,930	\$ 210,000	\$ -	\$ -	
NET FUND BALANCE		\$ -	\$ 10,000	\$ 212,070	\$ (10,000)	\$ -	\$ 726,154	

BOROUGH OF PENNDEL
2025 BUDGET
LIQUID FUELS FUND

ACCOUNT NUMBER	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	SCH
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FUND BALANCE

35.100.000	Beginning Fund Balance					\$ 25,912	
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REVENUES

STATE SHARED REVENUE/MOTOR VEHICLE FUEL 1							
35.355.020	State Liquid Fuels Grant	\$ 60,906	\$ 62,171	\$ 61,142	\$ 61,762	\$ 60,546	D
35.380.000	Miscellaneous Receipts		\$ 5,090	-	\$ 50	\$ 100	
TOTAL REVENUES		\$ 60,906	\$ 67,261	\$ 61,142	\$ 61,812	\$ 60,646	
TOTAL AVAILABLE FOR APPROPRIATION		\$ 60,906	\$ 67,261	\$ 61,142	\$ 61,812	\$ 86,558	

EXPENDITURES

SNOW & ICE REMOVAL							
35.432.245	Salt & De-Icing Materials	\$ 4,000	-	\$ 4,000	\$ 1,000	\$ 1,000	
35.432.450	Contracted Services	\$ 18,000	-	\$ 18,000	\$ 18,000	\$ 18,000	I
		\$ 22,000	-	\$ 22,000	\$ 19,000	\$ 19,000	
TRAFFIC SIGNALS & SIGNS							
35.433.245	Street Signs and Markings	\$ 1,200	\$ 383	\$ 800	\$ 1,500	\$ 800	
35.433.360	Traffic Signals	\$ 500	\$ 2,376	\$ 2,000	\$ 575		S
35.433.450	Contracted Services	\$ 1,500	\$ 800	\$ 1,500	\$ 1,500	\$ 1,500	I
		\$ 3,200	\$ 3,559	\$ 4,300	\$ 3,575	\$ 2,300	
STREET LIGHTING							
35.434.360	Street Lights-Electric	\$ 17,500	\$ 19,145	\$ 20,000	\$ 19,500	\$ 20,000	S
35.434.450	Contracted Services	\$ 500	\$ 863	\$ 3,000	\$ 3,000	\$ 3,000	I
35.434.640	Capital Construction-Electrical	-	-	-	-	-	J
		\$ 18,000	\$ 20,008	\$ 23,000	\$ 22,500	\$ 23,000	
STORM SEWER AND DRAIN REPAIR							
35.436.364	Storm Sewer & Drain Repair	-	-	-	-	-	S
		-	-	-	-	-	
HIGHWAY MAINTENANCE/REPAIR							
35.438.245	Road Materials	\$ 1,000	\$ 1,173	\$ 1,173	\$ 1,500	\$ 1,500	
35.438.450	Contracted Services	\$ 26,706	\$ 21,640	\$ 21,640	\$ 33,000	\$ 40,000	I
		\$ 27,706	\$ 22,813	\$ 22,813	\$ 34,500	\$ 41,500	
CAPITAL CONSTRUCTION							

BOROUGH OF PENNDEL
2025 BUDGET
LIQUID FUELS FUND

ACCOUNT NUMBER	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	SCH
35.439.600	Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -	J
DEBT INTEREST							
35.472.100	Gen Obligation Notes	\$ -	\$ -	\$ -	\$ -	\$ -	
INTERFUND OPERATING TRANSFERS							
35.492.100	To General Fund	\$ -					
TOTAL EXPENDITURES		<u>\$ 70,906</u>	<u>\$ 46,379</u>	<u>\$ 72,113</u>	<u>\$ 79,575</u>	<u>\$ 85,800</u>	
ENDING FUND BALANCE		<u>\$ (10,000)</u>	<u>\$ 20,882</u>	<u>\$ (10,971)</u>	<u>\$ (17,763)</u>	<u>\$ 758</u>	

BOROUGH OF PENNDEL
2025 BUDGET
POLICE PENSION FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	SCH
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FUND BALANCE

60.106.000	Unreserved Fund Balance		\$ 158,270	\$ 175,000	\$ 175,000	\$ 213,712	\$ 213,712	
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REVENUES

INTEREST EARNINGS								
60.341.300	Unrealized Gains/Losses		\$ 10,000	\$ 19,776	\$ 20,000	\$ 25,000	\$ 25,000	
60.341.400	Interest & Dividends		\$ 2,000	\$ 5,220	\$ 2,500	\$ 3,400	\$ 3,400	
			\$ -	\$ 12,000	\$ 24,996	\$ 22,500	\$ 28,400	\$ 28,400
FIDUCIARY PENSION CONTRIBUTIONS								
60.388.200	Municipal Contribution		\$ 8,970	\$ 8,970	\$ 9,950	\$ 9,950	\$ 14,718	R
60.388.300	Employee Contributions		\$ 2,018	\$ 2,249	\$ 2,300	\$ 5,400	\$ 8,000	R
			\$ -	\$ 10,988	\$ 11,219	\$ 12,250		
TOTAL REVENUES			\$ -	\$ 22,988	\$ 36,215	\$ 34,750	\$ 28,400	\$ 28,400
TOTAL AVAILABLE FOR APPROPRIATION			\$ -	\$ 181,258	\$ 211,215	\$ 209,750	\$ 242,112	\$ 242,112

EXPENDITURES

GENERAL ADMINISTRATION								
60.489.310	Plan Administration Fees		\$ 1,000	\$ 811	\$ 7,000	\$ 1,000	\$ 1,000	K
60.489.800	Pension Benefit Payments		\$ 14,000	\$ 10,438	\$ 10,500	\$ 10,421	\$ 10,421	
			\$ -	\$ 15,000	\$ 11,249	\$ 17,500	\$ 11,421	\$ 11,421
TOTAL EXPENDITURES			\$ -	\$ 15,000	\$ 11,249	\$ 17,500	\$ 11,421	\$ 11,421
ENDING FUND BALANCE			\$ -	\$ 166,258	\$ 199,966	\$ 192,250	\$ 230,691	\$ 230,691

BOROUGH OF PENNDEL

2025 BUDGET

NON-UNIFORMED EMPLOYEES PENSION FUND

ACCOUNT NUMBER	DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	SCH
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FUND BALANCE

65.107.000	Unreserved Fund Balance	\$ 391,114	\$ 450,000	\$ 450,000	\$ 569,476	\$ 569,476	
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REVENUES

INTEREST EARNINGS							
65.341.300	Unrealized Gains/Losses	\$ 24,000	\$ 45,125	\$ 35,000	\$ 35,000	\$ 35,000	
65.341.400	Interest & Dividends	\$ 5,500	\$ 17,063	\$ 7,000	\$ 12,000	\$ 12,000	
		\$ 29,500	\$ 62,188	\$ 42,000	\$ 47,000	\$ 47,000	
FIDUCIARY PENSION CONTRIBUTIONS							
65.388.200	Municipal Contribution	\$ 16,257	\$ 16,257	\$ 17,690	\$ 17,689	\$ 19,035	R
65.388.300	Employee Contribution	\$ 3,000	\$ 2,928	\$ 3,000	\$ 3,490	\$ 3,600	R
		\$ 19,257	\$ 19,185	\$ 20,690	\$ 21,179	\$ 22,635	
TOTAL REVENUES		\$ 48,757	\$ 81,373	\$ 62,690	\$ 68,179	\$ 69,635	

EXPENDITURES

GENERAL ADMINISTRATION							
65.489.310	Plan Administration Fees	\$ 1,100	\$ 1,839	\$ 7,000	\$ 2,000	\$ 2,000	K
65.489.800	Pension Benefit Payments	\$ 2,700	\$ -	\$ -	\$ -	\$ -	
		\$ 3,800	\$ 1,839	\$ 7,000	\$ 2,000	\$ 2,000	
TOTAL EXPENDITURES		\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800	
ENDING FUND BALANCE						\$ 65,835	
						\$ 635,311	