

**BOROUGH OF PENNDEL
2026 BUDGET**

SUMMARY OF OPERATING, CAPITAL, AND TRUST FUNDS

	PROJECTED BEGINNING BALANCE	2026 REVENUES	2026 EXPENSES	ENDING BALANCE
<i>OPERATING FUNDS</i>				
General Fund	\$ 968,000	\$ 1,525,127	\$ 1,486,722	\$ 1,006,405
Fire Protection Fund	\$ 10,000	\$ 74,200	\$ 74,200	\$ 10,000
Refuse Collection Fund	\$ (72,000)	\$ 259,800	\$ 306,320	\$ (118,520)
Sewer Operating Fund	\$ 735,000	\$ 865,400	\$ 788,227	\$ 812,173
Debt Service Fund	\$ 100	\$ 111,036	\$ 111,036	\$ 100
Liquid Fuels Fund	<u>\$ 16,000</u>	<u>\$ 59,676</u>	<u>\$ 75,000</u>	<u>\$ 676</u>
	\$ 1,657,100	\$ 2,895,239	\$ 2,841,505	\$ 1,710,834
<i>CAPITAL IMPROVEMENT FUNDS</i>				
Capital Reserve Fund	\$ 225,500	\$ 656,990	\$ 655,990	\$ 226,500
Sewer Capital Fund	<u>\$ 848,820</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 848,820</u>
	\$ 1,074,320	\$ 696,990	\$ 695,990	\$ 1,075,320
<i>TRUST FUNDS</i>				
Police Pension Fund	\$ 243,780	\$ 66,423	\$ 11,421	\$ 298,782
Non-Uniformed Employees Pension Fund	<u>\$ 637,000</u>	<u>\$ 94,027</u>	<u>\$ 23,756</u>	<u>\$ 707,271</u>
	\$ 880,780	\$ 160,450	\$ 35,177	\$ 1,006,053
<i>TOTAL ALL FUNDS</i>	<u>\$ 3,612,200</u>	<u>\$ 3,752,679</u>	<u>\$ 3,572,672</u>	<u>\$ 3,792,207</u>

**BOROUGH OF PENNDEL
2026 BUDGET
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 PROJECTED	2026 BUDGET	SCH
FUND BALANCE							
01.100.000	Beginning Fund Balance			\$ 757,896		\$ 968,000	
REVENUES							
REAL PROPERTY TAX							
01.301.100	Real Estate Taxes - Current Year	\$ 350,000	\$ 346,000	\$ 326,300	\$ 327,000	\$ 326,300	A
01.301.200	Real Estate Taxes - Prior Years	\$ 8,000	\$ 15,618	\$ 10,000	\$ 10,000	\$ 13,000	A
		\$ 358,000	\$ 361,618	\$ 336,300	\$ 337,000	\$ 339,300	
ACT 511 TAXES (LOCAL TAXES)							
01.310.020	Per Capita Taxes	\$ 5,700	\$ 6,041	\$ 5,600	\$ 4,500	\$ 5,600	C
01.310.021	Earned Income Tax-Current Yr	\$ 435,900	\$ 478,109	\$ 450,000	\$ 478,000	\$ 478,000	C
01.310.023	Earned Income Tax-Delinquent	\$ 170,000	\$ 219,900	\$ 200,000	\$ 230,000	\$ 220,000	C
01.310.100	Real Estate Transfer Taxes	\$ 20,000	\$ 91,007	\$ 55,000	\$ 55,000	\$ 55,000	C
01.310.300	Mercantile Taxes	\$ 29,000	\$ 29,318	\$ 43,000	\$ 30,000	\$ 30,000	C
01.310.510	Local Services Taxes	\$ 27,000	\$ 32,612	\$ 30,000	\$ 32,000	\$ 32,000	C
		\$ 687,600	\$ 856,987	\$ 783,600	\$ 829,500	\$ 820,600	
BUSINESS LICENSES AND PERMITS							
01.321.520	Vending Licenses	\$ 7,325	\$ 8,225	\$ 8,300	\$ 7,000	\$ 8,000	B
01.321.610	Soliciting Permits	\$ 75	\$ 50	\$ 50	\$ 175	\$ 75	B
01.321.630	Plumber/Electrician Registrations	\$ 1,000	\$ 1,370	\$ 1,200	\$ 1,200	\$ 1,200	B
01.321.800	Cable Television Franchise Fees	\$ 37,500	\$ 33,096	\$ 33,000	\$ 30,000	\$ 30,000	B
		\$ 45,900	\$ 42,741	\$ 42,550	\$ 38,375	\$ 39,275	
NON-BUSINESS LICENSES AND PERMITS							
01.322.500	Street Opening Permits	\$ 550	\$ 899	\$ 1,000	\$ 100	\$ 100	B
FINES							
01.331.100	District Magistrate Fines	\$ 21,000	\$ 12,416	\$ 16,000	\$ 9,000	\$ 9,000	B
01.331.120	Ordinance Violations	4,000	18,664	11,000	4,000	4,000	B
01.331.130	State Police Fines	500	1,492	1,000	700	1,000	B
		\$25,500	\$32,572	\$28,000	\$13,700	\$14,000	
INTEREST ON INVESTMENTS							
01.341.01	Interest on Checking	\$ -	\$ 16,268	\$ 80,000	\$ 62,500	\$ 63,000	B
		\$ -	\$ 16,268	\$ 80,000	\$ 62,500	\$ 63,000	

**BOROUGH OF PENNDEL
2026 BUDGET
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 PROJECTED	2026 BUDGET	SCH
RENTS							
01.342.110	Building Rentals	\$ 100	\$ 5,000	\$ 5,000	\$ 50	\$ 100	B
01.342.210	Sewer Department Rent	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	B
01.342.300	Cell Tower Rent	\$ 36,600	\$ 36,502	\$ 40,000	\$ 40,000	\$ 40,000	B
		\$ 58,700	\$ 63,502	\$ 67,000	\$ 62,050	\$ 62,100	
STATE CAPITAL AND OPERATING GRANTS							
01.354.020	Public Safety - Police Vests	\$ 1,000	\$ 1,545	\$ 1,000	\$ 1,500	\$ 1,500	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	\$ 1,545	\$ 1,000	\$ 1,500	\$ 1,500	
STATE SHARED REVENUE							
01.355.010	Public Utility Realty Tax	\$ 870	\$ 1,059	\$ 1,000	\$ 1,143	\$ 1,250	D
01.355.050	Pension System State Aid	\$ 23,311	\$ 25,166	\$ 25,166	\$ 26,662	\$ 26,662	D
01.355.070	Foreign Fire Insurance Tax	\$ 15,512	\$ 15,731	\$ 15,731	\$ 16,610	\$ 16,610	D
01.355.080	Alcoholic Beverage Licenses	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	D
		\$ 40,093	\$ 42,356	\$ 42,297	\$ 44,815	\$ 44,922	
CHARGES FOR SERVICES							
01.361.100	Escrow Administration Fees	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	B-Z
01.361.210	Building Code Board of Appeals	\$ 50	\$ -	\$ 50	\$ -	\$ 50	B
01.361.310	Subdivision/Land Development Fee	\$ 500	\$ -	\$ 500	\$ 2,800	\$ 3,500	B
01.361.330	Zoning Hearing Board Fees	\$ 2,500	\$ 1,800	\$ 2,500	\$ 5,700	\$ 2,500	B
01.361.400	Plan Review Fees	\$ 1,000	\$ 1,150	\$ 1,000	\$ 1,250	\$ 1,000	B
01.361.500	Sale of Maps, Copies, Publications	\$ 150	\$ 229	\$ 150	\$ 100	\$ 100	B
		\$ 4,200	\$ 3,179	\$ 4,200	\$ 10,850	\$ 8,150	

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GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 PROJECTED	2026 BUDGET	SCH
PUBLIC SAFETY - POLICE, PERMITS & INSPECTIONS							
01.362.100	Reimbursable Police Services	\$ 7,000	\$ 5,325	\$ 7,000	\$ 6,000	\$ 6,000	B
01.362.110	Sale of Police Reports	\$ 1,500	\$ 1,590	\$ 1,500	\$ 1,500	\$ 1,500	B
01.362.140	School Crossing Guards	\$ 17,458	\$ 20,268	\$ 20,800	\$ 20,800	\$ 21,930	B
01.362.200	Fire Safety Inspections	\$ 22,000	\$ 23,982	\$ 22,000	\$ 22,000	\$ 22,000	B
01.362.201	Residential Rental Inspections	\$ -	\$ -	\$ 22,000	\$ 20,000	\$ 30,000	B
01.362.300	Zoning Permits	\$ 2,500	\$ 2,965	\$ 2,500	\$ 2,500	\$ 2,500	B-Z
01.362.410	Building Permits	\$ 15,000	\$ 15,439	\$ 13,000	\$ 12,000	\$ 12,000	B-Z
01.362.420	Electrical Permits	\$ 1,500	\$ 1,345	\$ 1,000	\$ 3,500	\$ 1,500	B-Z
01.362.430	Plumbing Permits	\$ 1,600	\$ 2,205	\$ 2,000	\$ 1,500	\$ 1,500	B-Z
01.362.450	Use & Occupancy Permits	\$ 7,500	\$ 9,750	\$ 9,000	\$ 5,000	\$ 5,000	B-Z
01.362.485	Sign Permits	\$ 400	\$ -	\$ 300	\$ 100	\$ 200	B-Z
01.362.490	Demolition Permits	\$ 200	\$ -	\$ -	\$ 100	\$ 100	B-Z
01.362.495	UCC Fees	\$ 200	\$ 274	\$ 250	\$ 300	\$ 250	B-Z
01.362.500	Grease Trap Inspections	\$ 450	\$ 560	\$ 400	\$ 550	\$ 550	B-Z
		\$ 77,308	\$ 83,703	\$ 101,750	\$ 95,850	\$ 105,030	
HIGHWAYS & STREETS							
01.363.210	Parking Meter Use	\$ 2,800	\$ 1,527	\$ 2,500	\$ 1,500	\$ 1,500	B
CULTURE/RECREATION							
01.367.140	Pavillion Rental Fees	\$ 50	\$ -	\$ 50	\$ 50	\$ 50	B
MISCELLANEOUS REVENUE							
01.380.100	Miscellaneous Revenue	\$ 1,000	\$ 40	\$ 100	\$ 1,100	\$ 600	
CONTRIBUTIONS & DONATIONS FROM OTHER SOURCES							
01.387.100	Contributions and Donations	\$ -	\$ 850	\$ 500	\$ 500	\$ 1,000	
REIMBURSEMENTS							
01.389.100	Workers Compensation Insurance	\$ 16,000	\$ 17,945	\$ 18,500	\$ 17,798	\$ 18,000	R
01.389.200	Employee Insurance Contr.	\$ 4,800	\$ 5,830	\$ 9,333	\$ 5,555	\$ 6,000	R
01.389.500	Miscellaneous Reimbursements	\$ 1,000	\$ -	\$ 500	\$ 2,150	\$ 1,000	B
		\$ 21,800	\$ 23,775	\$ 28,333	\$ 25,503	\$ 25,000	
PROCEEDS OF FIXED ASSET DISPOSITION							
01.391.100	Sale of Surplus Property	\$ -	\$ -	\$ -	\$ -	\$ -	

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GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 PROJECTED	2026 BUDGET	SCH
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	\$ 1,000	\$ 631	\$ -	\$ -	\$ 500	
TOTAL REVENUES		<u>\$ 1,325,501</u>	<u>\$ 1,515,925</u>	<u>\$ 1,519,180</u>	<u>\$ 1,524,893</u>	<u>\$ 1,526,627</u>	

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ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 PROJECTED	2026 BUDGET	SCH
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	\$ 1,200	\$ 7	\$ 150	\$ -	\$ 50	N
01.400.420	Dues, Subscriptions & Memberships	\$ 1,400	\$ 911	\$ 1,200	\$ 1,000	\$ 1,000	
01.400.460	Meetings and Training	\$ 4,000	\$ 2,503	\$ 3,000	\$ 3,000	\$ 3,000	
		\$ 11,700	\$ 8,521	\$ 9,450	\$ 9,100	\$ 9,150	
EXECUTIVE (OFFICE STAFF/MANAGER)							
01.401.110	Salaries and Wages	\$ 125,000	\$ 127,848	\$ 117,128	\$ 131,000	\$ 104,500	H
01.401.220	Office Supplies	\$ 500	\$ 397	\$ 500	\$ 500	\$ 500	N
01.401.260	Minor Equipment	\$ 200	\$ 90	\$ 200	\$ 200	\$ 200	N
01.401.310	Professional Services	\$ 1,000	\$ -	\$ 50	\$ 50	\$ 100	K
01.401.341	Advertising	\$ 3,000	\$ 6,123	\$ 5,000	\$ 6,000	\$ 6,000	
01.401.420	Dues, Subscriptions & Memberships	\$ 100	\$ 50	\$ 100	\$ 50	\$ 75	N
01.401.460	Meetings and Training	\$ 250	\$ -	\$ 200	\$ -	\$ 100	
		\$ 130,050	\$ 134,508	\$ 123,178	\$ 137,800	\$ 111,475	
FINANCIAL ADMINISTRATION							
01.402.220	Operating Supplies	\$ 1,000	\$ 234	\$ 1,000	\$ 500	\$ 500	N
01.402.310	Professional Services	\$ 11,500	\$ 12,853	\$ 12,000	\$ 13,000	\$ 11,935	K
		\$ 12,500	\$ 13,087	\$ 13,000	\$ 13,500	\$ 12,435	
TAX COLLECTION							
01.403.110	Salaries and Wages	\$ 17,000	\$ 13,046	\$ 13,000	\$ 13,000	\$ 13,000	H
01.403.215	Postage	\$ 450	\$ 164	\$ 300	\$ 200	\$ 200	
01.403.220	Operating Supplies	\$ 200	\$ 269	\$ 200	\$ 460	\$ 500	
		\$ 17,650	\$ 13,479	\$ 13,500	\$ 13,660	\$ 13,700	
LEGAL SERVICES							
01.404.310	Borough Solicitor	\$ 35,000	\$ 24,433	\$ 35,000	\$ 30,000	\$ 30,000	K
01.404.314	Special Legal/RTK Requests	\$ 11,500	\$ 12,501	\$ 15,000	\$ 22,000	\$ 20,000	K
01.404.317	Legal-Ordinances	\$ 10,500	\$ 6,246	\$ 11,000	\$ 1,000	\$ 10,000	K
01.404.318	Legal-Zoning/Code Enforcement Matters	\$ 20,000	\$ 19,351	\$ 20,000	\$ 7,000	\$ 20,000	K
01.404.319	Legal-Special Legal Litigation	\$ 11,500	\$ 3,602	\$ 10,000	\$ 5,500	\$ 5,000	K
		\$ 88,500	\$ 66,133	\$ 91,000	\$ 65,500	\$ 85,000	

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GENERAL GOVERNMENT							
01.406.215	Postage	\$ 1,700	\$ 1,939	\$ 2,350	\$ 2,000	\$ 2,350	
01.406.220	Operating Supplies	\$ 1,500	\$ 894	\$ 1,500	\$ 1,000	\$ 1,200	N
01.406.310	Professional Services	\$ 4,000	\$ 4,834	\$ 4,000	\$ 2,400	\$ 1,500	K
01.406.320	Communications	\$ 6,000	\$ 5,740	\$ 6,000	\$ 6,600	\$ 6,800	T
01.406.341	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	
01.406.342	Printing/Newsletter	\$ 200	\$ 253	\$ 2,000	\$ 750	\$ 800	
01.406.384	Equipment Leases	\$ 4,100	\$ 2,700	\$ 1,800	\$ 1,700	\$ 1,800	I
01.406.450	Contribution-TAG Committee	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
		\$ 19,000	\$ 17,860	\$ 19,150	\$ 15,950	\$ 15,950	
TECHNOLOGY							
01.407.220	Operating Supplies	\$ 1,000	\$ 739	\$ 1,200	\$ 1,000	\$ 1,000	N
01.407.270	Computer Hardware/Software	\$ 650	\$ 2,553	\$ 1,000	\$ 2,500	\$ 2,500	
01.407.318	Software License Fees	\$ 8,500	\$ 14,327	\$ 17,674	\$ 18,000	\$ 18,000	I
01.407.450	Contracted Services	\$ 15,000	\$ 16,328	\$ 13,800	\$ 16,000	\$ 19,200	I
01.407.453	Website Maint./Hosting	\$ 1,000	\$ 619	\$ 600	\$ 620	\$ 650	I
		\$ 26,150	\$ 34,566	\$ 34,274	\$ 38,120	\$ 41,350	
ENGINEERING SERVICES							
01.408.310	Borough Engineer	\$ 45,000	\$ 47,018	\$ 45,000	\$ 45,000	\$ 47,000	K
GOVERNMENT BUILDINGS							
01.409.110	Salaries and Wages Janitor	\$ 7,000	\$ 4,868	\$ 3,600	\$ 3,600	\$ 3,744	H
01.409.226	Janitorial Supplies	\$ 800	\$ 804	\$ 800	\$ 800	\$ 825	
01.409.360	Utilities	\$ 9,000	\$ 3,664	\$ 7,000	\$ 11,325	\$ 11,500	S
01.409.373	Maintenance and Repairs	\$ 10,000	\$ 10,812	\$ 9,000	\$ 10,000	\$ 10,000	
01.409.450	Contracted Services	\$ 9,000	\$ 21,933	\$ 17,550	\$ 28,000	\$ 24,550	I
		\$ 35,800	\$ 42,081	\$ 37,950	\$ 53,725	\$ 50,619	

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GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 PROJECTED	2026 BUDGET	SCH
POLICE SERVICES							
01.410.110	Salaries and Wages	\$ 395,800	\$ 347,401	\$ 425,316	\$ 425,000	\$ 446,156	H
01.410.146	Crossing Guard Wages	\$ 38,700	\$ 39,180	\$ 41,280	\$ 42,000	\$ 43,860	H
01.410.149	Holiday Pay	\$ 14,301	\$ 9,675	\$ 16,409	\$ 16,500	\$ 17,409	H
01.410.180	Overtime Wages	\$ 10,000	\$ 13,024	\$ 13,000	\$ 14,500	\$ 15,000	H
01.410.183	Reimbursable Overtime Wages	\$ 10,000	\$ 5,690	\$ 10,000	\$ 8,000	\$ 10,000	H
01.410.220	Operating Supplies	\$ 7,500	\$ 3,030	\$ 7,500	\$ 5,000	\$ 7,500	N
01.410.222	Ammunition	\$ 3,000	\$ 1,956	\$ 3,000	\$ 3,000	\$ 3,000	
01.410.231	Vehicle Fuel	\$ 9,000	\$ 9,342	\$ 10,000	\$ 11,000	\$ 11,000	
01.410.238	Uniforms	\$ 8,000	\$ 8,845	\$ 8,000	\$ 8,000	\$ 8,000	
01.410.260	Minor Equipment	\$ 2,500	\$ 12,684	\$ 2,500	\$ 2,500	\$ 2,500	N
01.410.310	Legal Services	\$ 10,000	\$ 3,965	\$ 10,000	\$ 10,000	\$ 10,000	K
01.410.319	Psychological/Physical Exams	\$ 2,000	\$ 297	\$ 2,000	\$ 1,000	\$ 2,000	K
01.410.320	Communications	\$ 5,250	\$ 5,638	\$ 5,250	\$ 6,729	\$ 5,250	T
01.410.360	Utilities	\$ 4,000	\$ 3,008	\$ 4,000	\$ 4,000	\$ 4,000	S
01.410.374	Equipment Maintenance	\$ 1,000	\$ -	\$ 1,000	\$ 500	\$ 1,000	
01.410.420	Dues, Subscriptions & Memberships	\$ 3,500	\$ 1,983	\$ 3,500	\$ 2,000	\$ 3,500	
01.410.450	Contracted Services	\$ 8,000	\$ 4,477	\$ 8,000	\$ 8,000	\$ 8,000	I
01.410.451	Vehicle Maintenance	\$ 5,500	\$ 6,958	\$ 7,500	\$ 7,500	\$ 7,500	
01.410.460	Meetings and Training	\$ 4,000	\$ 1,742	\$ 4,000	\$ 1,800	\$ 4,000	
		\$ 542,051	\$ 478,895	\$ 582,255	\$ 577,029	\$ 609,675	
FIRE PROTECTION							
01.411.110	Salaries and Wages	\$ 6,500	\$ -	\$ 16,000	\$ -	\$ -	H
01.411.116	Commission Paid as Comp.	\$ 6,500	\$ 12,045	\$ -	\$ 29,000	\$ 30,000	H
01.411.231	Vehicle Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	
01.411.540	Foreign Fire Insurance Payments	\$ 15,512	\$ 15,732	\$ 15,732	\$ 16,611	\$ 16,611	
		\$ 28,512	\$ 27,777	\$ 31,732	\$ 45,611	\$ 46,611	
AMBULANCE AND RESCUE SERVICES							
01.412.530	Penndel Rescue Squad	\$ 1,250	\$ 24,671	\$ 1,250	\$ 1,250	\$ 13,400	
CODE ENFORCEMENT AND ZONING							
01.413.010	Seminars, Books, Membership	\$ -	\$ -	\$ -	\$ -	\$ -	
01.413.220	Operating Supplies	\$ 50	\$ -	\$ 50	\$ -	\$ 200	
01.413.319	UCC Fees	\$ 300	\$ 275	\$ 250	\$ 150	\$ 250	

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01.413.341	Advertising & Printing	\$ 600	\$ 90	\$ 700	\$ 100	\$ 500	
01.413.420	Dues, Subscriptions & Memberships	\$ 250	\$ 235	\$ 250	\$ 250	\$ 250	
01.413.450	Contracted Services	\$ 50,000	\$ 26,423	\$ 40,000	\$ 30,000	\$ 30,000	I
		\$ 51,200	\$ 27,022	\$ 41,250	\$ 30,500	\$ 31,200	
PLANNING COMMISSION							
01.414.310	Professional Services	\$ 100	\$ -	\$ 100	\$ -	\$ 100	K
01.414.341	Advertising & Printing	\$ 100	\$ -	\$ 100	\$ -	\$ 100	
01.414.460	Meetings and Training	\$ 100	\$ -	\$ 100	\$ -	\$ 100	
		\$ 300	\$ -	\$ 300	\$ -	\$ 300	
EMERGENCY MANAGEMENT							
01.415.220	Operating Supplies	\$ 500	\$ 309	\$ 500	\$ 200	\$ 300	
01.415.460	Meetings and Training	\$ -	\$ -	\$ 100	\$ 150	\$ 150	
		\$ 500	\$ 309	\$ 600	\$ 350	\$ 450	
ZONING HEARING BOARD							
01.418.110	Salaries and Wages	\$ 500	\$ 300	\$ 700	\$ 700	\$ 500	H
01.418.310	Professional Services	\$ 5,000	\$ 4,959	\$ 7,500	\$ 7,500	\$ 5,000	K
01.418.341	Advertising & Printing	\$ 750	\$ 200	\$ 750	\$ 1,000	\$ 500	
		\$ 6,250	\$ 5,459	\$ 8,950	\$ 9,200	\$ 6,000	
PUBLIC WORKS - GENERAL SERVICES							
01.430.110	Salaries and Wages	\$ 7,800	\$ 9,108	\$ 10,221	\$ 9,000	\$ 7,800	H
01.430.220	Operating Supplies	\$ 250	\$ 90	\$ 500	\$ 250	\$ 500	N
01.430.231	Vehicle Fuel	\$ 850	\$ 320	\$ 1,000	\$ 200	\$ 350	
01.430.260	Minor Equipment	\$ 500	\$ -	\$ 800	\$ 100	\$ 200	
01.430.320	Communications	\$ 250	\$ 262	\$ 500	\$ 350	\$ 350	T
01.430.360	Utilities	\$ 1,800	\$ 1,498	\$ 3,600	\$ 2,000	\$ 2,000	S
01.430.374	Equipment Maintenance	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	
01.430.450	Contracted Services	\$ 500	\$ 95	\$ 3,250	\$ 1,500	\$ 150	I
01.430.451	Vehicle Maintenance	\$ 800	\$ 431	\$ 50	\$ 900	\$ -	I
		\$ 12,850	\$ 11,804	\$ 20,021	\$ 14,400	\$ 11,450	
CLEANING OF STREETS & GUTTERS							
01.431.450	Contracted Services	\$ 3,600	\$ 2,738	\$ 3,000	\$ 3,000	\$ 3,000	I
		\$ 3,600	\$ 2,738	\$ 3,000	\$ 3,000	\$ 3,000	

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ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 PROJECTED	2026 BUDGET	SCH
SNOW & ICE REMOVAL							
01.432.450	Contracted Services	\$ 4,000	\$ 1,700	\$ -	\$ 2,000	\$ 3,000	
		\$ 4,000	\$ 1,700	\$ -	\$ 2,000	\$ 3,000	
STREET SIGNS							
01.433.245	Street Signs	\$ -	\$ 290	\$ -	\$ 300	\$ 300	
		\$ -	\$ 290	\$ -	\$ 300	\$ 300	
STORM SEWERS AND DRAINS							
01.436.310	Maintenance and Repairs	\$ 1,500	\$ 2,982	\$ 1,500	\$ 3,000	\$ 3,000	
01.436.319	MS4 Permit	\$ 4,000	\$ 6,050	\$ 15,000	\$ 15,000	\$ 6,000	
01.436.450	Mosquito Control	\$ 50	\$ -	\$ 50	\$ -	\$ 50	
		\$ 5,550	\$ 9,032	\$ 16,550	\$ 18,000	\$ 9,050	
HIGHWAY MAINTENANCE/REPAIRS							
01.438.245	Road Materials	\$ -	\$ -	\$ 1,000	\$ -	\$ 100	
		\$ -	\$ -	\$ 1,000	\$ -	\$ 100	
CULTURE AND RECREATION							
01.457.220	Operating Supplies	\$ 900	\$ 2,522	\$ 900	\$ 500	\$ 1,000	
01.457.247	Culture/Recreation Supplies	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	
01.457.310	Utilities	\$ 400	\$ 278	\$ 300	\$ 320	\$ 350	S
01.457.450	Contracted Services	\$ 7,000	\$ 7,777	\$ 8,000	\$ 32,000	\$ 8,000	I
		\$ 8,300	\$ 10,577	\$ 19,200	\$ 32,820	\$ 19,350	
CIVIC CELEBRATIONS							
01.457.540	Parade	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	
EMPLOYER PAID BENEFITS							
01.483.192	FICA/Medicare	\$ 45,794	\$ 44,517	\$ 45,013	\$ 47,700	\$ 52,935	R
01.483.194	Unemployment Compensation	\$ 1,000	\$ 1,077	\$ 1,000	\$ 500	\$ 500	R
01.483.195	Workers' Compensation	\$ 37,000	\$ 31,716	\$ 37,500	\$ 30,000	\$ 32,000	R
01.483.196	Medical Insurance	\$ 41,475	\$ 45,436	\$ 24,024	\$ 57,000	\$ 58,000	R
01.483.197	Police Pension Plan	\$ 9,900	\$ 9,950	\$ 14,718	\$ 14,718	\$ 27,623	R
01.483.198	Non-Uniformed Pension Plan	\$ 8,845	\$ 8,845	\$ 9,518	\$ 9,518	\$ 12,227	R
01.483.199	Life and Disability Insurance	\$ 9,450	\$ 9,898	\$ 9,200	\$ 10,500	\$ 11,000	R
		\$ 153,464	\$ 151,439	\$ 140,973	\$ 169,936	\$ 194,285	

**BOROUGH OF PENNDEL
2026 BUDGET
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 PROJECTED	2026 BUDGET	SCH
INSURANCE AND BONDS							
01.486.350	Property and Liability Insurance	\$ 30,450	\$ 27,278	\$ 33,765	\$ 28,000	\$ 30,000	Q
01.486.355	Professional Bonds	\$ 500	\$ 250	\$ 500	\$ 500	\$ 750	
		\$ 30,950	\$ 27,528	\$ 34,265	\$ 28,500	\$ 30,750	
OTHER EMPLOYEE PAID BENEFITS							
01-487-190	Healthcare Waiver	\$ -	\$ 5,000	\$ 2,500	\$ 2,500	\$ -	Q
		\$ -	\$ 5,000	\$ 2,500	\$ 2,500	\$ -	
01.489.100	Miscellaneous Expenditures	\$ 150	\$ -	\$ 100	\$ 50	\$ 100	
TOT. EXPENDITURES BEFORE TRANSFERS		\$ 1,240,377	\$ 1,164,005	\$ 1,291,838	\$ 1,330,601	\$ 1,369,800	
INTERFUND TRANSFERS							
01.492.050	To Refuse Collection Fund	\$ -	\$ -	\$ 15,100	\$ -	\$ -	
01.492.051	To Debt Service	\$ -	\$ -	\$ 16,000	\$ -	\$ 9,772	
01.492.300	To Captial Reserve	\$ 200,000	\$ -	\$ 129,000	\$ -	\$ 125,000	
		\$ 200,000	\$ -	\$ 160,100	\$ -	\$ 134,772	
TOTAL EXPENDITURES		\$ 1,440,377	\$ 1,164,005	\$ 1,451,938	\$ 1,330,601	\$ 1,504,572	
ENDING FUND BALANCE		\$ (114,876)	\$ 351,920	\$ 67,242	\$ 194,292	\$ 22,055	

BOROUGH OF PENNDEL
2026 BUDGET
FIRE TAX FUND

ACCOUNT NUMBER	DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 PROJECTED	2026 BUDGET	SCH
FUND BALANCE								
03.100.000	Beginning Fund Balance	\$ 6,800	\$ 6,800		\$ 8,150		\$ 10,000	
REVENUES								
REAL PROPERTY TAXES								
03.301.100	Real Estate Taxes - Current Year	\$ 53,420	\$ 54,089	\$ 53,771	\$ 54,000	\$ 54,000	\$ 72,500	A
03.301.200	Real Estate Taxes - Delinquent	\$ 1,619	\$ 1,051	\$ 2,390	\$ 1,650	\$ 1,100	\$ 1,700	A
		\$ 55,039	\$ 55,140	\$ 56,161	\$ 55,650	\$ 55,100	\$ 74,200	
INTEREST EARNINGS								
03.341.010	Interest on Investments							
INTERFUND TRANSFERS								
03.392.010	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 55,039	\$ 55,140	\$ 53,219	\$ 55,650	\$ 55,100	\$ 74,200	
	TOTAL AVAILABLE FOR APPROPRIATION	\$ 61,839	\$ 61,940	\$ 53,219	\$ 63,800	\$ 55,100	\$ 84,200	
EXPENDITURES								
FIRE PROTECTION								
03.412.500	Volunteer Fire Company	\$ 55,193	\$ 55,193	\$ 53,219	\$ 54,000	\$ 54,000	\$ 74,200	
	TOTAL EXPENDITURES	\$ 55,193	\$ 55,193	\$ 53,219	\$ 54,000	\$ 54,000	\$ 74,200	
	ENDING FUND BALANCE	\$ 6,646	\$ 6,747	\$ -	\$ 9,800	\$ 1,100	\$ 10,000	

BOROUGH OF PENNDEL
2026 BUDGET
REFUSE COLLECTION FUND

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 PROJECTED	2024 ACTUAL	2025 BUDGET	2025 PROJECTED	2026 BUDGET	SCH
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FUND BALANCE

05.100.100	Beginning Fund Balance	\$ 17,000	\$ -		\$ (33,780)		\$ (72,000)	
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REVENUES

STATE OPERATING & CAPITAL GRANTS								
05.354.050	Act 101 Recycling Grant	\$ 2,500	\$ 2,820	\$ 2,819	\$ 2,800	\$ 2,800	\$ 2,800	D
SANITATION								
05.364.300	Waste Collection Fees - Current	\$ 264,616	\$ 266,616	\$ 255,537	\$ 300,000	\$ 300,000	\$ 325,000	G
05.364.301	Waste Collection Fees - Prior	\$ 2,000	\$ 3,400	\$ 4,076	\$ 3,400	\$ 4,000	\$ 4,000	G
		\$ 266,616	\$ 270,016	\$ 259,613	\$ 303,400	\$ 304,000	\$ 329,000	
REIMBURSEMENTS								
05.389.200	Employee Insurance Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
INTERFUND TRANSFERS								
05.392.001	From General Fund	\$ -	\$ -	\$ -	\$ 15,100	\$ -	\$ -	
TOTAL REVENUES		\$ 269,116	\$ 272,836	\$ 262,432	\$ 287,520	\$ 306,800	\$ 259,800	

EXPENDITURES

EXECUTIVE								
05.401.215	Postage	\$ 750	\$ 850	\$ 829	\$ 850	\$ 600	\$ 850	
05.401.220	Operating Supplies	\$ 350	\$ 450	\$ 440	\$ 400	\$ 400	\$ 450	N
05.401.340	Advertising and Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
05.401.400	Recycling Materials	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ 2,100	\$ 1,300	\$ 1,269	\$ 1,250	\$ 1,000	\$ 1,300	
FINANCIAL ADMINISTRATION								
05.402.310	Professional Services	\$ 2,000	\$ 2,200	\$ 2,483	\$ 2,200	\$ 2,500	\$ 2,600	K
LEGAL SERVICES								
05.404.310	Professional Services	\$ 100	\$ -	\$ -	\$ 100	\$ -	\$ 100	K
SOLID WASTE COLLECTION AND DISPOSAL								
05.427.450	Contracted Services	\$ 266,616	\$ 284,600	\$ 308,829	\$ 283,927	\$ 284,450	\$ 302,320	G
INTERFUND TRANSFERS								
05.492.010	To General Fund							
TOTAL EXPENDITURES		\$ 270,816	\$ 288,100	\$ 312,581	\$ 287,477	\$ 287,950	\$ 306,320	
ENDING FUND BALANCE		\$ (1,700)	\$ (15,264)	\$ (50,149)	\$ 43	\$ 18,850	\$ (46,520)	

BOROUGH OF PENNDEL
2026 BUDGET
SEWER OPERATING FUND

ACCOUNT NUMBER	DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	2024 PROJECTED	2026 BUDGET	SCH
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FUND BALANCE

08.100.000	Fund Balance Forward				\$ 876,430		\$ 735,000	
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REVENUES

SANITATION

08.364.120	Sewer User Fees	\$ 812,331	\$ 849,200	\$ 905,929	\$ 850,000	\$ 850,000	\$ 850,000	F
08.364.200	Late Payment Penalties	\$ 10,650	\$ 9,700	\$ 10,701	\$ 10,000	\$ 10,500	\$ 10,500	F
08.364.450	Sewer Certifications	\$ 1,505	\$ 2,000	\$ 2,380	\$ 2,000	\$ 1,500	\$ 1,500	B
		\$ 824,486	\$ 860,900	\$ 919,010	\$ 862,000	\$ 862,000	\$ 862,000	

MISCELLANEOUS REVENUE

08.389.200	Employee Insurance Contributions	\$ 4,491	\$ 4,725	\$ 3,261	\$ 1,475	\$ 1,475	\$ 3,400	
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INTERFUND TRANSFERS

08.392.100	From Sewer Capital Fund							
TOTAL CURRENT REVENUES		\$ 828,977	\$ 865,625	\$ 922,271	\$ 863,475	\$ 863,475	\$ 865,400	

EXPENDITURES

EXECUTIVE

08.401.110	Salaries and Wages	\$ 53,315	\$ 68,000	\$ 56,923	\$ 69,611	\$ 60,000	\$ 74,143	H
08.401.220	Operating Supplies	\$ 250	\$ 300	\$ 2,417	\$ 300	\$ 200	\$ 350	
08.401.221	Postage	\$ 2,087	\$ 2,200	\$ 2,600	\$ 2,800	\$ 2,500	\$ 2,500	
08.401.340	Advertising and Printing	\$ 313	\$ 200	\$ 313	\$ 325	\$ 350	\$ 350	
08.401.374	Equipment Maintenance	\$ 110	\$ 150	\$ -	\$ 150	\$ -	\$ 250	
		\$ 56,075	\$ 70,850	\$ 62,253	\$ 73,186	\$ 63,050	\$ 77,593	

FINANCIAL ADMINISTRATION

08.402.310	Professional Services	\$ 7,730	\$ 7,800	\$ 9,535	\$ 8,200	\$ 8,500	\$ 8,500	K
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LEGAL SERVICES

08.404.310	Borough Solicitor	\$ 1,755	\$ 2,000	\$ -	\$ 1,000	\$ 500	\$ 1,000	K
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ENGINEERING SERVICES

08.408.310	Borough Engineer	\$ 6,561	\$ 18,000	\$ 14,080	\$ 12,000	\$ 18,000	\$ 15,000	K
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GOVERNMENT BUILDINGS

08.409.370	Repairs & Maintenance	\$ -	\$ 250	\$ -	\$ 100	\$ 100	\$ 250	
08.409.383	Building Rent - Sewer Dept Rent	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	
		\$ 22,000	\$ 22,250	\$ 22,000	\$ 22,100	\$ 22,100	\$ 22,250	

BOROUGH OF PENNDEL
2026 BUDGET
SEWER OPERATING FUND

ACCOUNT NUMBER	DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET	2024 PROJECTED	2026 BUDGET	SCH
SEWAGE COLLECTION & TREATMENT								
08.429.320	Communication	\$ 4,996	\$ 5,500	\$ 5,244	\$ 5,500	\$ 6,000	\$ 6,000	T
08.429.360	Utilities	\$ (21,036)	\$ 10,500	\$ 9,411	\$ 10,250	\$ 10,250	\$ 10,250	S
08.429.450	Contracted Services	\$ 359,838	\$ 450,000	\$ 479,656	\$ 442,150	\$ 450,000	\$ 463,500	I
		\$ 343,798	\$ 466,000	\$ 494,311	\$ 457,900	\$ 466,250	\$ 479,750	
PUBLIC WORKS								
08.430.115	Salaries and Wages	\$ 7,462	\$ 8,600	\$ 9,108	\$ 10,221	\$ 8,500	\$ 11,690	H
EMPLOYER PAID BENEFITS								
08.483.192	FICA/Medicare	\$ 4,307	\$ 6,000	\$ 4,802	\$ 6,192	\$ 5,100	\$ 6,566	R
08.483.193	Workers' Compensation	\$ 9,408	\$ 13,000	\$ 10,572	\$ 36,036	\$ 10,000	\$ 10,500	R
08.483.196	Medical Insurance	\$ 34,229	\$ 35,700	\$ 22,415	\$ 36,036	\$ 15,310	\$ 36,000	R
08.483.197	Non-Uniformed Pension Plan	\$ 8,129	\$ 8,846	\$ 8,845	\$ 9,518	\$ 9,518	\$ 6,114	
		\$ 56,072	\$ 63,546	\$ 46,634	\$ 87,782	\$ 39,928	\$ 59,180	
INSURANCE								
08.486.350	Property & Liability Insurance	\$ 15,886	\$ 21,630	\$ 17,985	\$ 22,510	\$ 18,500	\$ 19,000	Q
OTHER EMPLOYEE PAID BENEFITS								
08.487.190	Healthcare Waiver	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	Q
UNCLASSIFIED EXPENDITURES								
08.489.100	Miscellaneous	\$ -	\$ 500	\$ -	\$ 100	\$ 50	\$ 100	
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 517,339	\$ 680,676	\$ 675,906	\$ 694,899	\$ 645,328	\$ 693,963	
INTERFUND TRANSFERS								
08.492.100	To General Fund							
08.492.200	To Debt Service Fund	\$ 39,229	\$ 45,089	\$ 38,643	\$ 39,232		\$ 54,264	
08.492.300	To Sewer Capital Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 150,000		\$ 40,000	
		\$ 239,229	\$ 245,089	\$ 238,643	\$ 189,232	\$ -	\$ 94,264	
TOTAL EXPENDITURES		\$ 756,567	\$ 925,765	\$ 914,549	\$ 884,131	\$ 645,328	\$ 788,227	
NET FUND BALANCE		\$ 72,410	\$ (60,140)	\$ 7,722	\$ (20,656)	\$ 218,147	\$ 77,173	

BOROUGH OF PENNDEL
2026 BUDGET
DEBT SERVICE FUND

ACCOUNT NUMBER	DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 PROJECTED	2026 BUDGET	SCH
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FUND BALANCE

23.100.000	Beginning Fund Balance	\$ -	\$ -		\$ (26,305)		\$ 100	
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REVENUES

REAL PROPERTY TAXES								
23.301.100	Real Estate Taxes- Current	\$ 44,540	\$ 45,000	\$ 44,780	\$ 45,820	\$ 45,820	\$ 46,000	A
23.301.200	Real Estate Taxes-Delinquent	\$ 1,349	\$ 1,300	\$ 2,022	\$ 1,350	\$ 540	\$ 1,000	A
		\$ 45,889	\$ 46,300	\$ 46,802	\$ 47,170	\$ 46,360	\$ 47,000	
INTERFUND TRANSFERS								
23.393.200	From Sewer Operating Fund	\$ (207,771)	\$ 48,089	\$ -	\$ 54,829	\$ 83,366	\$ 54,264	
23.393.201	From General Fund	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ 9,772	
		\$ (207,771)	\$ 48,089	\$ -	\$ 70,829	\$ 99,366	\$ 64,036	
TOTAL REVENUES		\$ (161,883)	\$ 94,389	\$ 46,802	\$ 117,999	\$ 145,726	\$ 111,036	

EXPENDITURES

DEBT PRINCIPAL								
23.471.100	Gen Obligation Notes	\$ 53,000	\$ 103,000	\$ 53,000	\$ 104,000	\$ 104,000	\$ 105,000	O
DEBT INTEREST								
23.472.100	Gen Obligation Notes	\$ 17,180	\$ 8,337	\$ 8,541	\$ 7,192	\$ 7,200	\$ 6,036	O
TOTAL EXPENDITURES		\$ 70,180	\$ 111,337	\$ 61,541	\$ 111,192	\$ 111,200	\$ 111,036	
ENDING FUND BALANCE		\$ (232,063)	\$ (16,948)	\$ (14,739)	\$ 6,807	\$ 34,526	\$ -	

**PENNDDEL
2026 BUDGET
CAPITAL RESERVE FUND**

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 PROJECTED	2024 ACTUAL	2025 BUDGET	2025 PROJECTED	2026 BUDGET	SCH
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FUND BALANCE

30.100.000	Beginning Fund Balance				\$ 246,818		\$ 225,500	
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REVENUES

STATE OPERATING & CAPITAL GRANTS

30.354.100	State Grants	\$ -	\$ -	\$ -	\$ 350,990	\$ -	\$ 350,990	E
30.354.200	CDBG Grant	-	152,380	7,108	100,000	-	-	E
		\$ -	\$ 152,380	\$ 7,108	\$ 450,990	\$ -	\$ 350,990	

LOCAL CAPITAL GRANTS

30.357.100	Redevelopment Authority Grant	\$ -	\$ 51,000	\$ 391,060	\$ 63,000	\$ 62,309	\$ 101,000	E
30.357.200	Police RDA Grant	-	90,341	21,616	75,000	65,312	80,000	E
		\$ -	\$ 141,341	\$ 412,676	\$ 138,000	\$ 127,621	\$ 181,000	

PROCEEDS OF FIXED ASSET DISPOSITION

30.391.100	Sale of Surplus Property	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ -	F
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INTERFUND TRANSFERS

30.392.010	From General Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 129,000	\$ -	\$ 125,000	
TOTAL REVENUES		\$ 225,000	\$ 493,721	\$ 619,784	\$ 742,990	\$ 127,621	\$ 656,990	

EXPENDITURES

EXECUTIVE

30.401.210	Operating Supplies-Manager	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N
30.401.720	Improvements Other Than Buildings	-	-	-	-	-	-	N
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

LEGAL SERVICES

30.404.310	Borough Solicitor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	K
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INFORMATION TECHNOLOGY

30.407.740	Computer Systems/Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	K
30.407.750	Computer Equipment	-	-	-	-	-	-	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	

ENGINEERING SERVICES

30.408.310	Borough Engineer	\$ 15,000	\$ -	\$ 64,622	\$ 35,000	\$ -	\$ 76,000	J
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**PENDEL
2026 BUDGET
CAPITAL RESERVE FUND**

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 PROJECTED	2024 ACTUAL	2025 BUDGET	2025 PROJECTED	2026 BUDGET	SCH
BUILDINGS AND GROUNDS								
30.409.600	Municipal Building Improvements	\$ 15,000	\$ -	\$ 168,107	\$ -	\$ -	\$ 10,000	J
30.409.610	Police Building Improvements	\$ 10,000	\$ -	\$ 6,690	\$ -	\$ -	\$ -	J
		\$ 25,000	\$ -	\$ 174,797	\$ -	\$ -	\$ 10,000	
POLICE SERVICES								
30.410.740	Capital Equipment	\$ -	\$ 90,341	\$ 97,238	\$ 75,000	\$ 65,311	\$ 80,000	J
EMERGENCY MANAGEMENT								
30.415.740	Capital Equipment	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	J
PUBLIC WORKS								
30.430.740	Capital Equipment	\$ 35,000	\$ 51,180	\$ 51,724	\$ -	\$ -	\$ -	J
30.435.610	Sidewalks and Curbs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ 35,000	\$ 51,180	\$ 51,724	\$ -	\$ -	\$ -	
TRAFFIC CONTROL DEVICES								
30.433.740	Capital Equipment	\$ 60,000	\$ -	\$ 5,212	\$ 413,990	\$ 62,309	\$ 350,990	J
STORM SEWERS & DRAIN REPAIRS								
30.436.310	Maintenance & Repairs	\$ -	\$ -	\$ 171,065	\$ -	\$ -	\$ -	J
		\$ -	\$ -	\$ 171,065	\$ -	\$ -	\$ -	
ROAD CONSTRUCTION & REBUILDING								
30.439.610	Capital Construction	\$ 40,000	\$ -	\$ 11,515	\$ 165,000	\$ -	\$ 56,000	J
CULTURE AND RECREATION								
30.457.610	Capital Construction	\$ 100,000	\$ 50,000	\$ 84,824	\$ 100,000	\$ 51,000	\$ 85,000	J
		\$ 100,000	\$ 50,000	\$ 84,824	\$ 100,000	\$ 51,000	\$ 85,000	
INTERFUND TRANSFERS								
30.492.010	To General Fund	\$ -	\$ -	\$ 23,421				
30.492.031	To Sewer Capital	\$ -	\$ -	\$ 18,404				
TOTAL EXPENDITURES		\$ 280,000	\$ 191,521	\$ 531,757	\$ 788,990	\$ 178,620	\$ 662,990	
ENDING FUND BALANCE		\$ (55,000)	\$ 302,200	\$ 88,027	\$ 200,818	\$ (50,999)	\$ 219,500	

BOROUGH OF PENNDEL
2025 BUDGET
SEWER CAPITAL FUND

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

31.100.000	Fund Balance Forward	\$ -	\$ -	\$ -	\$ 576,154		\$ 848,820	
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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	\$ 410,000	\$ 200,000	\$ 213,404	\$ 150,000		\$ 40,000	
TOTAL CURRENT REVENUES		\$ 410,000	\$ 200,000	\$ 213,404	\$ 150,000	\$ -	\$ 40,000	
TOTAL AVAILABLE BALANCE		\$ 410,000	\$ 200,000	\$ 213,404	\$ 726,154	\$ -	\$ 888,820	

EXPENDITURES

LEGAL SERVICES								
31.404.310	Borough Solicitor	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	K
ENGINEERING SERVICES								
31.408.311	Borough Engineer	\$ -	\$ 40,000	\$ 928	\$ -	\$ -	\$ 10,000	K
		\$ -	\$ 40,000	\$ 928	\$ -	\$ -	\$ 10,000	
CAPITAL EXPENDITURES								
31.429.670	Sewer Main Imp/Construction	\$ -	\$ 165,000	\$ 7,309	\$ -	\$ -	\$ -	J
31.429.720	Pumping Stations	\$ -	\$ -	\$ 20,371	\$ -	\$ -	\$ 20,000	J
31.429.740	Collection System	\$ 930	\$ -	\$ 112,691	\$ -	\$ -	\$ 10,000	J
		\$ 930	\$ 165,000	\$ 140,371	\$ -	\$ -	\$ 30,000	
31.492.200	To Debt Service Fund	\$ 197,000	\$ -		\$ -	\$ -	\$ -	
TOTAL EXPENDITURES		\$ 197,930	\$ 210,000	\$ 141,299	\$ -	\$ -	\$ 40,000	
NET FUND BALANCE		\$ 212,070	\$ (10,000)	\$ 72,105	\$ 726,154	\$ -	\$ 848,820	

BOROUGH OF PENNDEL
2026 BUDGET
LIQUID FUELS FUND

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 PROJECTED	2026 BUDGET	SCH
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FUND BALANCE

35.100.000	Beginning Fund Balance			\$ 25,912		\$ 16,000	
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REVENUES

STATE SHARED REVENUE/MOTOR VEHICLE FUEL :							
35.355.020	State Liquid Fuels Grant	\$ 61,142	\$ 61,762	\$ 60,546	\$ 61,855	\$ 59,576	D
35.380.000	Miscellaneous Receipts	\$ -	\$ 94	\$ 100	\$ 47	\$ 100	
TOTAL REVENUES		\$ 61,142	\$ 61,856	\$ 60,646	\$ 61,902	\$ 59,676	
TOTAL AVAILABLE FOR APPROPRIATION		\$ 61,142	\$ 61,856	\$ 86,558	\$ 61,902	\$ 75,676	

EXPENDITURES

SNOW & ICE REMOVAL							
35.432.245	Salt & De-Icing Materials	\$ 4,000	\$ 528	\$ 1,000	\$ 3,500	\$ 4,000	
35.432.450	Contracted Services	\$ 18,000	\$ 12,400	\$ 18,000	\$ 15,000	\$ 18,000	I
		\$ 22,000	\$ 12,928	\$ 19,000	\$ 18,500	\$ 22,000	
TRAFFIC SIGNALS & SIGNS							
35.433.245	Street Signs and Markings	\$ 800	\$ 1,482	\$ 800	\$ 1,500	\$ 1,000	
35.433.360	Traffic Signals	\$ 2,000	\$ 750		\$ 620	\$ 700	S
35.433.450	Contracted Services	\$ 1,500	\$ 2,054	\$ 1,500	\$ 1,700	\$ 1,800	I
		\$ 4,300	\$ 4,286	\$ 2,300	\$ 3,820	\$ 3,500	
STREET LIGHTING							
35.434.360	Street Lights-Electric	\$ 20,000	\$ 19,500	\$ 16,802	\$ 20,000	\$ 21,000	S
35.434.450	Contracted Services	\$ 3,000	\$ 2,054	\$ 2,010	\$ 3,000	\$ 3,000	I
35.434.640	Capital Construction-Electrical	\$ -	\$ -	\$ -			J
		\$ 23,000	\$ 21,554	\$ 18,812	\$ 23,000	\$ 24,000	
STORM SEWER AND DRAIN REPAIR							
35.436.364	Storm Sewer & Drain Repair	\$ -	\$ -	\$ -	\$ -	\$ -	S
		\$ -	\$ -	\$ -	\$ -	\$ -	
HIGHWAY MAINTENANCE/REPAIR							
35.438.245	Road Materials	\$ 1,173	\$ 1,500	\$ 1,500	\$ 500	\$ 1,500	
35.438.450	Contracted Services	\$ 21,640	\$ 33,000	\$ 33,000	\$ 40,000	\$ 24,000	I
		\$ 22,813	\$ 34,500	\$ 34,500	\$ 40,500	\$ 25,500	

BOROUGH OF PENNDEL
2026 BUDGET
LIQUID FUELS FUND

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 PROJECTED	2026 BUDGET	SCH
<i>CAPITAL CONSTRUCTION</i>							
35.439.600	Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -	J
<i>DEBT INTEREST</i>							
35.472.100	Gen Obligation Notes	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>INTERFUND OPERATING TRANSFERS</i>							
35.492.100	To General Fund						
TOTAL EXPENDITURES		<u>\$ 72,113</u>	<u>\$ 73,268</u>	<u>\$ 74,612</u>	<u>\$ 85,820</u>	<u>\$ 75,000</u>	
ENDING FUND BALANCE		<u>\$ (10,971)</u>	<u>\$ (11,412)</u>	<u>\$ 11,946</u>	<u>\$ (23,918)</u>	<u>\$ 676</u>	

BOROUGH OF PENNDEL
2026 BUDGET
POLICE PENSION FUND

ACCOUNT NUMBER	DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 PROJECTED	2026 BUDGET	SCH
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FUND BALANCE

60.106.000	Unreserved Fund Balance	\$ 175,000	\$ 175,000	\$ 213,712	\$ 213,712		\$ 243,780	
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REVENUES

INTEREST EARNINGS								
60.341.300	Unrealized Gains/Losses	\$ 19,776	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
60.341.400	Interest & Dividends	\$ 5,220	\$ 2,500	\$ 3,400	\$ 3,400	\$ 4,200	\$ 4,200	
		\$ 24,996	\$ 22,500	\$ 28,400	\$ 28,400	\$ 29,200	\$ 29,200	
FIDUCIARY PENSION CONTRIBUTIONS								
60.388.200	Municipal Contribution	\$ 8,970	\$ 9,950	\$ 9,950	\$ 14,718	\$ 14,718	\$ 27,623	R
60.388.300	Employee Contributions	\$ 2,249	\$ 2,300	\$ 5,400	\$ 8,000	\$ 9,200	\$ 9,600	R
		\$ 11,219	\$ 12,250	\$ 15,350	\$ 22,718	\$ 23,918	\$ 37,223	
TOTAL REVENUES		\$ 36,215	\$ 34,750	\$ 43,750	\$ 51,118	\$ 53,118	\$ 66,423	
TOTAL AVAILABLE FOR APPROPRIATION		\$ 211,215	\$ 209,750	\$ 257,462	\$ 264,830	\$ 53,118	\$ 310,203	

EXPENDITURES

GENERAL ADMINISTRATION								
60.489.310	Plan Administration Fees	\$ 811	\$ 7,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	K
60.489.800	Pension Benefit Payments	\$ 10,438	\$ 10,500	\$ 10,421	\$ 10,421	\$ 10,421	\$ 10,421	
		\$ 11,249	\$ 17,500	\$ 11,421	\$ 11,421	\$ 11,421	\$ 11,421	
TOTAL EXPENDITURES		\$ 11,249	\$ 17,500	\$ 11,421	\$ 11,421	\$ 11,421	\$ 11,421	
ENDING FUND BALANCE		\$ 199,966	\$ 192,250	\$ 246,041	\$ 253,409	\$ 41,697	\$ 298,782	

BOROUGH OF PENNDEL

2025 BUDGET

NON-UNIFORMED EMPLOYEES PENSION FUND

ACCOUNT NUMBER	DESCRIPTION	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 PROJECTED	2026 BUDGET	SCH
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FUND BALANCE

65.107.000	Unreserved Fund Balance	\$ 450,000	\$ 569,476	\$ 569,476		\$ 637,000	
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REVENUES

INTEREST EARNINGS

65.341.300	Unrealized Gains/Losses	\$ 35,000	\$ 35,000	\$ 37,455	\$ 65,000	\$ 65,000	
65.341.400	Interest & Dividends	\$ 7,000	\$ 12,000	\$ 13,634	\$ 12,000	\$ 12,000	
		\$ 42,000	\$ 47,000	\$ 51,089	\$ 77,000	\$ 77,000	

FIDUCIARY PENSION CONTRIBUTIONS

65.388.200	Municipal Contribution	\$ 17,690	\$ 17,689	\$ 17,689	\$ 19,035	\$ 12,227	R
65.388.300	Employee Contribution	\$ 3,000	\$ 3,490	\$ 3,555	\$ 4,275	\$ 4,800	R
		\$ 20,690	\$ 21,179	\$ 21,244	\$ 23,310	\$ 17,027	

TOTAL REVENUES	\$ 62,690	\$ 68,179	\$ 72,333	\$ 100,310	\$ 94,027	
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EXPENDITURES

GENERAL ADMINISTRATION

65.489.310	Plan Administration Fees	\$ 7,000	\$ 2,000	\$ 2,095	\$ 2,000	\$ 2,000	K
65.489.800	Pension Benefit Payments	\$ -	\$ -	\$ 3,000		\$ 21,756	
		\$ 7,000	\$ 2,000	\$ 5,095	\$ 2,000	\$ 23,756	

TOTAL EXPENDITURES	\$ 7,000	\$ 2,000	\$ 5,095	\$ 2,000	\$ 23,756	
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ENDING FUND BALANCE			\$ 67,238	\$ 98,310	\$ 70,271	
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