

**Westfield Borough General Fund
2025 Budget**

Income	<u>2025</u>
279 Fund Balance	200,000
275 Equipment Reserve	
301.1 Real Estate Tax - Current	181,775
301.2 Real Estate Tax - Prior	7,000
301.4 Real Estate Tax - Delinquent	18,000
310.1 Realty Transfer Tax	6,000
310.21 Earned Income Tax	67,000
310.22 Earned Income Tax - Prior	27,000
310.51 Local Services Tax	2,400
321.61 Soliciting Permits	
331.1 District Justice Fines	4,500
331.13 State Police Fines	500
331.14 Parking Violations	300
332 Forfeits (Restitution, Sheriff)	
332.1 PBT Restitution	
341 Interest Income	500
341.1 Dividends	
342 Rents & Royalties	4,000
342.4 Rent of Machinery	
350 Intergovernmental Revenue	
355.01 PURTA	270
355.04 Liquor Licenses	300
355.05 State Pension Aid	40,000
355.07 Foreign Fire Insurance	0
355.09 Gas Impact Fees	30,000 *Act 13 Funds
357.03 County Liquid Fuels	
358.1 Shared Payments for Police	2,400
358.11 Township Share of WC (fire)	5,600
358.12 Crary Hose Share of Expenses	4,000
359 In Lieu of Tax	3,000
362.41 Building Permits	200
363.21 Parking Meters	2,000
363.5 Snow Removal/Mowing	
364.5 Sale of Recyclable Material	300
373.98 Gas Lease	
373.95 Revenues from Natural Gas	500
380 Miscellaneous Revenue	50
387 Donations	
395 Refund of Prior Year Expense	
Total Revenue	<u>407,595</u>
Revenues + Fund Balance	<u>607,595</u>

Expenses	<u>2025</u>
400.331 Travel Expense	450
400.42 Dues & Subscriptions	1,300
400.46 Meetings & Conferences	1,200
402.11 Auditor/Notary Fee	2,700
402.31 Insurance Package	18,200
402.33 Bonds	1,600
403.116 Tax Coll Commission	5,500
403.192 Tax Collector FICA	450
403.22 Tax Collector Supplies	350
403.3 Tax Collection Committee	150
404.32 Legal Fees	5,000
405.12 Secretary Wages	19,000
405.192 Secretary Payroll Tax	1,600
405.196 Secretary Health Insurance	14,000
405.2 Office Supplies	750
405.26 General Office Expense	3,500 Computer \$1,000 (use Act 13/ARPA Funds?)
405.32 Office Telephone	2,750
405.34 Advertising, Publishing, Printing	2,000
409.2 Bldg & Grounds Supplies	600
409.231 Vehicle Fuel & Parts	2,200
409.25 Equipment, Supplies & Maint.	1,500
409.36 Utility Services	10,000 ?
409.378 Bldg & Grounds Maintenance	2,500
409.6 Community Room	21,000 ?**Floor repair cost (use bldg funds)
410.13 Police Wages	108,000
410.14 Police Payroll Tax	7,000
410.156 Police Health Insurance	50,000
410.17 Police Training	1,000
410.19 Uniform Allowance	1,500
410.22 Police Operating Supplies	1,500
410.32 Police Telephone	1,800
410.331 Police Mileage	500
410.34 Police Radios/Technology	1,200
410.352 Police Liability Insurance	5,000
410.354 Police WC	5,000
410.37 Vehicle Expense	6,000
410.74 Police Car Purchase	6,500 ?
410.75 Special Purchase	
411.54 Fire Protection	21,000
411.55 Fire Relief Funds	
412 Ambulance/EMS Service	600
419.31 Floodplain Mgmt Services	100

Expenses (Cont.)

427 Clean Up Day	2000	
430.74 Equipment	2,500	Jumper box \$350, radio \$850, stepladder \$300
432 Backhoe/Truck Purchase		Truck/backhoe?
432.22 Snow & Ice Removal	1,000	
433 Cinders	4,000 *	
433.22 Traffic Control - Devices	600	
434 Traffic Control - Signs	1,000	
435.245 Street Lighting	21,000	
436 Sidewalks/Crosswalk Supplies	700	
438 Storm Sewer	750	
438.372 Patching	500	
439 Earthroads	350	
446.37 Highway Maint. (Paving)	2,000	
452 Flood Control Maintenance	400	
456.52 Parks	500	
457 Library Contribution	6,000	
480 Community Celebration	200	
483.1 Miscellaneous Expense	150	
483.3 Police Pension	21,295	
484 Non-uniform Pension	54,808	
Worker's Compensation	10,500	
Total Expenses	465,253	
Ending Fund Balance	142,342	

Notes:

*Request for 200 T @ \$40/ton = \$8000

436 - sluice replacement

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The Building Account/Municipal Building Account may be used for repair/replacement of the Community Room Floor. Bids will be needed as the estimate was over \$21,000. Possibly use ARPA or Duley/Hoyle funds.

Our trucks are currently a 2019 and 2022. It has been past practice to trade every 4 years, making vehicle 8 years old.

2024 Budget

Water Fund	<u>2024</u>
279 - Fund Balance	400,000
Equipment Reserve	
341.00 · Interest Income	1,000
373.95 Gas Lease	
378.11 · Residential Sales	195,500
378.10 · General Sales - Water	
378.12 · Commercial Sales	44,000
378.90 · Other Water Revenue	1,000
Total Revenue	<u>241,500</u>
Revenue + Fund Balance	641,500
Expenses:	
448.14 · Wages	105,000
448.15 · Health Insurance	52,000
448.16 · Payroll Tax	9,000
448.19 · Clothing Allowance	1,000
448.215 · Postage	3,000
448.231 · Vehicle Fuel	2,300
448.239 · Water Meters	2,500
448.242 · Hydrants	4,000
448.246 · Operating Supplies	10,000 water parts , chlorine, stone (2RC & 2B)
448.26 · Tools & Small Equipment	2,500 chlorinator
448.30 · Miscellaneous Expense	100
448.31 · Sampling	3,000
448.313 Engineering Fees/Hydrogeologist	15,000 *
448.311 · Audit Fees	2,500
448.316 Bank Service Fees	100
448.33 · Travel Expense	200
448.34 · Advertising	200
448.35 · Insurance Expenses	10,000
448.354 · Workers' Compensation	5,000
448.36 · Utilities	13,000
448.367 · Municipal Bldg Utilities	2,500
448.374 · Vehicle Maintenance	4,000
448.42 · Dues	275
448.46 · Continuing Education	750
448.53 · DEP Permit Fees	2,250
448.531 SRBC Fees/Penalties	20,000 *
448.70 · Capital Expenses	?
448.71 · Tractor/Truck or Backhoe	Truck
448.73 · Equipment Purchase	
448.74 · Skidster Purchase	
Total Expenses	<u>270,175</u>
Ending Fund Balance	<u>371,325</u>

*Fund balance will need to be used for these expenses.

2024 Budget /Sewer Fund

Fund Balance	220,000
341.00 · Interest Income	200
364.10 · Residential Sales	360,000 (3% increase in sewer rates)
364.13 · WTSA	44,000
364.16 · Commercial Sales	66,700
364.90 Other Revenue	<u>1,000</u>
Total Revenue	471,900
Total Revenue + Fund Balance	<u>691,900</u>
<u>Expenses:</u>	
429.14 · Wages	94,000
429.15 · Health Insurance	52,000
429.16 · Payroll Tax	8,200
429.19 · Clothing Allowance	900
429.215 · Postage	1,500
429.231 · Vehicle Fuel	2,500
429.241 · General Supplies	5,500
429.244 · PW - Sanitation Supplies	12,000 nitrifiers, chemicals
429.25 · Repair/Maint. Supplies	7,000 manhole rings & covers, drying bed sand
429.30 · Miscellaneous Exp.	100
429.311 · Audit Fees	2,700
429.313 Engineering Fees	10,000 Sewer Rehab Project
429.314 · Legal Fees	500
429.316 · Sampling	15,000
429.317 · DEP Civil Penalties	
429.32 · Telephone Charges	1,500
429.33 · Travel Expense	200
429.341 · Advertising	250
429.35 · Insurance Expenses	25,000
429.354 · Workers' Comp.	5,000
429.36 · Utilities	33,000
429.365 · Sludge Removal	2,000
429.367 · Mun. Bldg Utilities	2,500
429.38 · Vehicle Maintenance	4,000
429.39 Bank Service Fees	100
439.42 · Dues	275
429.45 · Nutrient Credit Purchase	2,000
429.46 · Continuing Education	750
429.53 · DEP Permit Fees	1,100
429.72 Sewer Rehab Project	20,000
429.73 · Equipment Purchase	4,000
429.74 · Truck/Hoe Purchase	
471.20 Debt Principle	172,000
472.20 Debt Interest	<u>48,000</u>
Total Expenses	<u>533,575</u>
Ending Fund Balance	<u><u>158,325</u></u>

2024 Budget
Westfield Borough Liquid Fuels

2024 Budget

Beginning Cash Balance		42515
341	Interest	100
355.02	State Liquid Fuels	35184
380	Miscellaneous	
	Total Revenue	35284
438	Maint. & Repairs	
438.374	Equipment	
439	Resurfacing	75000 *?
	Total Expenses	75000
Ending Cash Balance		2799

*Streets TBD by committee