

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	2025	
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	21,200	
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	21,570	
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	468,823
Ending Fund Balance	138,772

Notes:

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

438 - 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 beneeded as the estimate was over \$21,000. FEMA Public Assistance

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

2025 Budget /Sewer Fund

Fund Balance	175,000
354.04 · Grant - PennVest	957,846
341.00 · Interest Income	1,000
364.10 · Residential Sales	360,000
364.13 · WTSA	44,000
364.16 · Commercial Sales	66,700
364.90 Other Revenue	1,000
Total Revenue	<u>1,430,546</u>
Total Revenue + Fund Balance	<u>1,605,546</u>
<u>Expenses:</u>	
429.14 · Wages	110,000
429.15 · Health Insurance	54,000
429.16 · Payroll Tax	8,500
429.19 · Clothing Allowance	1,100
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	60,000 Sewer Rehab Project
429.314 · Legal Fees	15,000 Sewer Rehab Project
429.316 · Sampling	15,000
429.32 · Telephone Charges	1,500
429.33 · Travel Expense	200
429.341 · Advertising	250
429.35 · Insurance Expenses	30,000
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	1,200
429.72 Sewer Rehab Project	882,846
429.73 · Equipment Purchase	4,000
429.74 · Truck/Hoe Purchase	
471.20 Debt Principle	144,000
472.20 Debt Interest	44,390
Total Expenses	<u>1,452,911</u>
Revenues-Expenses	<u>-22,365</u>

2025 Budget

Water Fund	<u>2025</u>
279 - Fund Balance	400,000
Equipment Reserve	
341.00 · Interest Income	4,000
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	<u>1,000</u>
Total Revenue	244,500
Revenue + Fund Balance	644,500
Expenses:	
448.14 · Wages	118,000
448.15 · Health Insurance	54,000
448.16 · Payroll Tax	9,000
448.19 · Clothing Allowance	1,100
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	5,000 *
448.311 · Audit Fees	2,700
448.316 Bank Service Fees	100
448.33 · Travel Expense	200
448.34 - Advertising	200
448.35 · Insurance Expenses	10,500
448.354 · Workers' Compensation	5,000
448.36 · Utilities	12,000
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	5,000 *
448.70 · Capital Expenses	
448.71 · Tractor/Truck or Backhoe	Truck
448.73 · Equipment Purchase	
Total Expenses	<u>259,975</u>
Revenue - Expenses	<u>-15,475</u>
Ending Fund Balance	<u><u>384,525</u></u>

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

2025 Budget

Westfield Borough Liquid Fuels

		2025 Budget
	Beginning Cash Balance	13485
341	Interest	50
355.02	State Liquid Fuels	34836
380	Miscellaneous	
	Total Revenue	34886
438	Maint. & Repairs	
438.374	Equipment	
439	Resurfacing	*?
	Total Expenses	0
	Ending Cash Balance	48371

*Streets TBD by committee