

**Westfield Borough General Fund
2026 Budget**

Income	<u>2026</u>
279 Fund Balance	36,555
275 Act 13 Funds	120,409
301.1 Real Estate Tax - Current	192,965
301.2 Real Estate Tax - Prior	7,000
301.4 Real Estate Tax - Delinquent	17,000
310.1 Realty Transfer Tax	10,000
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	700
341.1 Dividends	
342 Rents & Royalties	4,000
342.4 Rent of Machinery	
350 Intergovernmental Revenue	
355.01 PURTA	270
355.04 Liquor Licenses	450
355.05 State Pension Aid	45,000
355.07 Foreign Fire Insurance	0
355.09 Gas Impact Fees	25,000 *Act 13 Funds
357.02 CDBG Grant - Sidewalks	150,000
357.03 County Liquid Fuels	
358.1 Shared Payments for Police	2,400
358.11 Township Share of WC (fire)	5,700
358.12 Crary Hose Share of Expenses	4,500
359 In Lieu of Tax	2,800
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>572,535</u>
Revenues + Fund Balance	<u>729,499</u>

Expenses	2026
400.331 Travel Expense	450
400.42 Dues & Subscriptions	1,300
400.46 Meetings & Conferences	1,200
402.11 Auditor/Notary Fee	2,800
402.31 Insurance Package	23,000
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
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	12,000
409.378 Bldg & Grounds Maintenance	2,500
409.6 Community Room	
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	4,000
410.354 Police WC	7,300
410.37 Vehicle Expense	7,000
410.74 Police Car Purchase	6,500
410.75 Special Purchase	1,200 vest
411.54 Fire Protection	22,500
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 \$300, sawsall, drill
432 Backhoe/Truck Purchase	
432.22 Snow & Ice Removal	1,000
432.245 Cinders	4,000 *
433.22 Traffic Control Devices - Signal	600
433.245 Traffic Control - Signs	1,000
434 Street Lighting	21,000
435.245 Sidewalk/Crosswalk Supplies	700
435.313 Sidewalk Project - Engineering	37,000
435.61 Sidewalk Project - Construction	150,000
436 Storm Sewer	750
438.372 Patching	500
438.45 Rte 349 Project - Local Share	82,209
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	22,032
484 Non-uniform Pension	54,808
485 Worker's Compensation	13,900
Total Expenses	<u>729,499</u>

Notes:

*Request for mowing attachment for mini excavator. \$12,000. Not listed in budget

438 - sluice replacement

** Act 13 Funds to be used for the Engineering Costs and Rte 349 Local Share

Act 13 Funds can be used for police vest.

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

2026 Budget /Sewer Fund

Fund Balance	22,606
354.04 · Grant - PennVest	
341.00 · Interest Income	3,000
364.10 · Residential Sales	370,000 3% increase
364.13 · WTSA	46,584
364.16 · Commercial Sales	68,700
364.90 Other Revenue	1,000
Total Revenue	<u>489,284</u>
Total Revenue + Fund Balance	<u>511,890</u>

Expenses:

429.14 · Wages	110,000
429.15 · Health Insurance	56,000
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	15,000 nitrifiers, chemicals
429.25 · Repair/Maint. Supplies	7,000 manhole rings & covers, oil
429.30 · Miscellaneous Exp.	100
429.311 · Audit Fees	2,800
429.313 Engineering Fees	
429.314 · Legal Fees	500
429.316 · Sampling	22,000
429.32 · Telephone Charges	1,700
429.33 · Travel Expense	200
429.341 · Advertising	250
429.35 · Insurance Expenses	27,000
429.354 · Workers' Comp.	6,000
429.36 · Utilities	33,000
429.365 · Sludge Removal	4,000
429.367 · Mun. Bldg Utilities	2,500
429.38 · Vehicle Maintenance	4,000
429.39 Bank Service Fees	100
439.42 · Dues	300
429.45 · Nutrient Credit Purchase	1,000
429.46 · Continuing Education	750
429.53 · DEP Permit Fees	1,200
429.73 · Equipment Purchase	4,000
471.20 Debt Principle	144,000
472.20 Debt Interest	44,390
472.21 Debt Interest #2	5,000
Total Expenses	<u>511,890</u>

2026 Budget

Water Fund

	<u>2026</u>
279 - Fund Balance	67,850
Equipment Reserve	
341.00 · Interest Income	5,000
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>245,500</u>
Revenue + Fund Balance	313,350
Expenses:	
448.14 · Wages	120,000
448.15 · Health Insurance	56,000
448.16 · Payroll Tax	10,000
448.19 · Clothing Allowance	1,000
448.215 · Postage	3,000
448.231 · Vehicle Fuel	2,300
448.239 · Water Meters	1,500
448.242 · Hydrants	7,500
448.246 · Operating Supplies	10,000 water parts , chlorine, stone (2RC & 2B)
448.26 · Tools & Small Equipment	1,000 chlorinator 700
448.30 · Miscellaneous Expense	100
448.31 · Sampling	3,150
448.313 Engineering Fees/Hydrogeologist	
448.311 · Audit Fees	2,800
448.316 Bank Service Fees	100
448.33 · Travel Expense	200
448.34 - Advertising	200
448.35 · Insurance Expenses	17,000
448.354 · Workers' Compensation	6,000
448.36 · Utilities	12,000
448.367 · Municipal Bldg Utilities	2,500
448.374 · Vehicle Maintenance	4,000
448.42 · Dues	300
448.46 · Continuing Education	750
448.53 · DEP Permit Fees	2,250
448.531 SRBC Fees/Penalties	2,500
448.70 · Capital Expenses	40,000 *Line stops/valves
448.71 · Tractor/Truck or Backhoe	
448.73 · Equipment Purchase	7,200 Tapper 4000, tamper 3200
Total Expenses	<u>313,350</u>
	<u>0</u>

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

2026 Budget
Westfield Borough Liquid Fuels

2026 Budget

Beginning Cash Balance		49085
341	Interest	25
355.02	State Liquid Fuels	34273
380	Miscellaneous	
	Total Revenue	34298
438	Maint. & Repairs	
438.374	Equipment	
439	Resurfacing	*?
	Total Expenses	0
Ending Cash Balance		83383

*Streets TBD by committee