Borough of West Mayfield
2027 PROPOSED BUDGET
Adopted by Council: November 18, 2026

REVENUE

301 TAXES - REAL PROPERTY		
301.10 Real Estate Taxes—Current Year's Levy		$195,000
301.20 Real Estate Taxes—Prior Year's Levy		$0
301.30 Real Estate Taxes—Delinquent from Tax Collector		$0
301.40 Real Estate Taxes--Delinquent Per Bureau		$11,100
	Subtotal: Real Property Taxes	$206,100
310 LOCAL TAX ENABLING ACT (ACT 511) TAXES		
310.01 Per Capita Taxes—Current Year's Levy		$2,100
310.02 Per Capita Taxes—Prior Year's Levy		$50
310.03 Per Capita Taxes—Delinquent		$1,650
310.10 Real Estate Transfer Taxes		$11,960
310.20 Earned Income Taxes/Wage Taxes		$177,400
310.23 Earned Income Tax—Delinquent		$0
310.40 Local Services Tax (Occupational tax)		$2,500
	Subtotal: Local Tax Enabling Act Taxes	$195,660
320 LICENSES & PERMITS		
321.61 Transient Retailers Permits (Solicitation Permits)		$350
321.80 Cable Television Franchise Fees		$9,345
321.90 Rental Occupancy Licenses		$3,500
321.91 Annual Sign Permit Renewals		$0
322.50 Street Opening Permit		$600
	Subtotal: Licenses and Permits	$13,195
330 FINES AND FORFEITS		
331.11 Vehicle Code Violations (including state fines)		$2,150
331.12 Violations of Ordinances, Statues, Etc.		$400
	Subtotal: Fines and Forfeits	$2,550
340 INTERESTS, RENTS & ROYALTIES		
341.00 Interest Earnings		$3,200
341.107 Interest Earnings - PLGIT		$31,500
	Subtotal: Interest, Rents, and Royalties	$34,700
350 INTERGOVERNMENTAL REVENUES		
352 FEDERAL SHARED REVENUES AND ENTITLEMENTS		
352.00 All Other Federal Shared Revenue and Entitlements		$0
	Subtotal: Federal Intergovernmental Revenues	$0

354 STATE CAPITAL AND OPERATING GRANTS	
354.15 Recycling / Act 101	$0
355 STATE SHARED REVENUE AND ENTITLEMENTS	
355.01 Public Utility Realty Tax (PURTA)	$300
355.02 Refund of Liquid Fuel Tax	$550
355.07 Foreign Fire Insurance Tax Distribution	$4,514
355.08 Alcoholic Beverage Licenses	$200
355.09 Marcellus Shale Impact Fee Distribution (aka Unconventional Gas Well Impact Fee)	$3,500
Subtotal: State Intergovernmental Revenue	$9,064
360 - 361 LOCAL GOVERNMENT CHARGES FOR SERVICE	
361 GENERAL GOVERNMENT	
361.34 Hearing Fees (including Conditional Use, Curative Amendment, Planned Residential Development, Zoning Amendment, Zoning Hearing Board)	$0
361.80 Municipal Lien Letters	$200
361.8.1 AORO Services	$25
Subtotal: Local General Government Revenue	$200
362 PUBLIC SAFETY	
Protective Inspections & UCC Fees	
362.41 Building Permits (Fees)	$650
362.45 Use and Occupancy Permits (Fees)	$2,330
Subtotal: Public Safety	$2,980
364 SANITATION	
364.1 Smoke & Dye Testing Fees	$1,166
364.11 Sewage Connection/ Tap In Fee	$0
Subtotal: Sanitation	$1,166
367 CULTURE AND RECREATION	
367.13 Parks and Recreation Concessions (Various Community Events/Activities)	$1,900
367.14 Pavilion Rental Fees (Park Shelter Rental Concession)	$3,150
367.15 WMYB Concession	$0
367.16 Annual Car Cruise	$3,000
Subtotal: Culture and Recreation	$8,050
379 ALL OTHER CHARGES FOR SERVICES	
379.00 All Other Charges for Service	$650
Subtotal: All Other Charges for Service	$650
383 UNCLASSIFIED OPERATING REVENUES (MISCELLANEOUS)	
383.00 Special Assessments (Not from Real Estate Tax)	$2,300
387.00 Contributions and Donations from Private Sectors	$0
389.00 All Other Unclassified Operating Revenues	$350

	Subtotal: Total Miscellaneous	$2,650

390 OTHER FINANCING SOURCES

391.00 Proceeds of General Fixed Asset Disposition		$0
395.00 Refunds of Prior Year Expenditures		$500
	Subtotal: Other Financing Sources	$500

TOTAL REVENUE

	Total: Revenue	**$477,465**

EXPENDITURES

400 - 409 GENERAL GOVERNMENT

400 LEGISLATIVE BODY

4000.999 Payroll Clearing ADP		$0
4000.005 Salaries and Wages – Elected Officials (Council)		$8,400
4000.192 FICA - Elected Officials (Council)		$417
4000.193 Medicare - Elected Officials (Council)		$89
4000.198 State & Local Taxes - Elected Officials (Council)		$276
400.42 Dues, Subscriptions and Memberships		$350
400.46 Meetings/Conferences		$0
400.48 Internet Fees/Web Design		$0
400.49 Committee Discretionary Spending		$2,300
	Subtotal: Legislative	$11,831

401 EXECUTIVE

401.105 Salaries and Wages – Elected Officials (Mayor)		$1,200
401.21 Executive Office Supplies		$50
401.42 Dues, Subscriptions and Memberships		$150
401.46 Meetings, Conferences, Continuing Education		$100
401.49 Executive Discretionary Spending		$150
	Subtotal: Executive	$1,650

402 AUDITING SERVICES/FINANCIAL ADMINISTRATION

402.31 Auditing Services/Financial Administration - Professional Services - Municipal Audit (not Tax Collector Audit)		$6,400
	Subtotal: Auditing Services/Financial Administration	$6,400

403 TAX COLLECTION

403.105 Salaries and Wages – Elected Officials (Tax Collector)		$0
403.12 Salary/Commission Tax Collector		$9,000
403.21 Supplies (Postage, etc)		$400
403.211 Supplies - Tax Collector		$100
403.27 Tax Collection-Computer, Software, Training		$400
403.30 Professional Service (Mandatory County Filing Fee for Tax Collector)		$39
403.31 Realty Transfer Printout		$30
403.34 Advertising, Printing and Binding - Printing of Tax Bills		$350

403.342 Other Services and Charges-Data Processing	$911
403.353 Insurance and Bonding	$250
403.42 Dues, Subscriptions and Memberships	$100
403.49 Real Estate Tax Collector Audit	$2,200
Subtotal: Tax Collection	$13,780

404 SOLICITOR/LEGAL SERVICES

404.31 Other Services/Charges -Professional Services (Solicitor/Legal Services)	$6,000
Subtotal: Solicitor/Legal Services	$6,000

405 SECRETARY/CLERK/TREASURER

405.11 Salaries and Wages – Appointed Officials - Secretary Salary	$15,000
4050.190 Taxes & Benefits - Secretary	$1,500
405.115 Secretary Part-Time (Asst Treasurer)	$0
405.21 Office Supplies	$750
405.35 Insurance and Bonding	$100
Subtotal: Secretary/Clerk/Treasurer	$17,591

406 OTHER GENERAL GOVERNMENT ADMINISTRATION

406.215 Services-Personnel, Admin	$0
406.216 Other Services and Charges, Admin	$1,094
406.27 Computer Software, Hardware, Training	$1,800
406.341 Services-Advertising	$2,600
406.390 Other Services and Charges, Bank Service Fees	$821
406.45 Contracted Service - Website Administrator	$1,858
406.48 Internet Fees/Web Design-Technical Fees (Website)	$350
Subtotal: Other General Government Administration	$8,523

407 IT-NETWORKING SERVICES-DATA PROCESSING

407.00 IT-Networking Services-Data Processing	$0
Subtotal: IT-Networking Services-Data Processing	$0

408 ENGINEERING SERVICES

408.00 Engineering Service	$3,000
Subtotal: Engineering Services	$3,000

409 GENERAL GOVERNMENT BUILDINGS AND PLANT

409.226 Supplies-Cleaning	$50
409.250 Supplies-Repairs & Maintenance	$100
409.260 Supplies-Small Tools and Equipment	$0
409.321 Services-Telephones	$0
409.325 Services-Internet	$0
409.361 Utility Service-Electric	$2,650
409.362 Utility Service-Gas	$4,350
409.365 Utility Service-Garbage	$0
409.366 Utility Service-Water	$400
409.373 Repairs-Building	$1,050

409.374 Repairs-Maintenance	$500
409.740 Capital Purchases-Mach & Equip	$7,000
Subtotal: General Government Buildings and Plant	$16,100

410 - 419 PUBLIC SAFETY (PROTECTION OF PERSONS AND PROPERTY)

410 POLICE

410.45 Police - Contracted Services	$84,127
Subtotal: Public Safety - Police	$84,127

411 FIRE

411.00 Foreign Fire Insurance Premium Tax	$4,514
411.45 Fire - Contracted Services	$27,563
Subtotal: Public Safety - Fire	$32,077

413 UCC & CODE ENFORCEMENT

413.00 UCC and Code Enforcement	$0
413.115 Salary of Code Enforcement Officer	$6,100
413.24 Code/Zoning Supplies & Equipment	$100
413.353 Insurance/Bonding	$100
413.40 Court Costs	$0
413.451 Contracted Services - UCC Inspections & Permitting (CodeSys)	$0
Subtotal: Public Safety - UCC & Code Enforcement	$6,300

414 PLANNING AND ZONING

414.12 Salary of Zoning Officer	$3,600
414.21 Planning & Zoning Supplies	$0
414.215 Other Services and Charges	$0
414.353 Insurance/Bonding	$100
414.40 Court Costs	$0
414..42 Dues, Subscriptions, Memberships	$0
Subtotal: Public Safety - Planning and Zoning	$3,700

415 EMERGENCY MANAGEMENT

415.11 Contracted Services - Emergency Management Coordinator (aka salary)	$600
4150.190 Taxes & Benefits - EM Coordinator	$0
415.21 EM Supplies & Equipment	$0
415.325 EM Internet Comms	$0
415.353 Insurance/Bonding	$100
415.49 Public Education and Outreach (PEOP)	$50
Subtotal: Public Safety - Emergency Management	$750

426 - 429 PUBLIC WORKS - SANITATION

426.00 Recycling Collection and Disposal	$500
Subtotal: Public Works - Sanitation	$500

430 - 439 PUBLIC WORKS - HIGHWAYS, ROADS, AND STREETS

430.1 General Services-Administration (include purchases of vehicles, fuel, etc.)

430.120 Salaries of Street Dept. Workers	$75,000
430.150 Salaries and Wages – Part Time Staff	$400
430.190 PW Taxes & Benefits	$0
Subtotal: Public Works - General Services	$75,400

430.2 PUBLIC WORKS - VEHICLE OPERATION AND MAINTENANCE

430.231 PW--Vehicle Fuel/Gasoline	$2,850
430.232 PW--Vehicle Fuel/Diesel	$5,000
430.234 PW--Vehicle Oil	$350
430.239 PW--Vehicle Butler Gas, Inspection, Butler Gas	$350
430.246 PW--Vehicle Operating Supplies	$1,300
430.251 PW--Vehicle Repair/Maint Supplies, Parts	$4,450
430.25 PW--Vehicle Tires/Tubes	$1,000
430.26 PW--Vehicle Small Tools	$1,050
Subtotal: Public Works - Vehicle Operation & Maintenance	$16,350

430.3 PUBLIC WORKS - GENERAL REPAIR & MAINTENANCE

430.37 PW--General Repairs & Maintenance	$3,000
430.384 PW--Machin/Equip Rental	$750
Subtotal: Public Works - General Repair & Maintenance	$3,750

430.4 PUBLIC WORKS - SPECIAL SERVICES

430.41 PW--Communication One Call Karl Messaging	$150
430.42 PW--Roadside Trash Removal	$300
430.43 PW--Vandalism Repair	$300
Subtotal: Public Works - Special Services	$750

430.7 PUBLIC WORKS - CAPITAL PURCHASES

430.74 PW-Major Machinery Purchases	$0
430.75 PW-Minor Machinery Purchases	$0
Subtotal: Public Works - Capital Purchases	$0

432 WINTER MAINTENANCE - SNOW REMOVAL

432.12 PW--Snow & Ice Control Salaries/Wages Winter Maint	$0
432.21 PW--Snow & Ice Control Supplies/Operating Supplies (Salt)	$0
432.374 PW--Snow & Ice Control Repairs And Maintenance	$0
Subtotal: Public Works - Winter Maintenance & Snow Removal	$0

433 PUBLIC WORKS - TRAFFIC CONTROL DEVICES

433.239 PW-Traffic Signals (Control Devices)	$1,000
Subtotal: Public Works - Traffic Control Devices	$1,000

434 PUBLIC WORKS - STREET LIGHTING

434.00 PW-Street Lighting	$22,715
Subtotal: Public Works - Street Lighting	$22,715

436 PUBLIC WORKS - STORM SEWERS & DRAINS

436.278 Sewers and Drains (MS4)	$4,000
436.279 Sewers and Drains (Sanitary)	$0
Subtotal: Public Works - Storm Sewers & Drains	$0

437 PUBLIC WORKS - REPAIRS OF TOOLS AND MACHINERY

437.374 Repairs of Tools and Machinery	$3,000
Subtotal: Public Works - Repairs of Tools and Machinery	$3,000

438 PUBLIC WORKS - MAINTENANCE/REPAIRS OF ROADS & BRIDGES

438.245 Maintenance & Repairs of Roads & Bridges	$44,471
439.00 Highway Construction and Rebuilding Projects	$0
Subtotal: Public Works - Maintenance/Repairs of Roads & Bridges	$44,471

440 - 449 PUBLIC WORKS - OTHER SERVICES

4450.000 Parking Services	$0
446.00 Stormwater and Flood Control	$0
446.49 MS4 Public Education and Outreach Program (PEOP)	$50
446.491 NPDES Permit	$500
448.363 PW-Hydrant Service	$3,800
Subtotal: Public Works - Other Services	$4,350

450 - 459 CULTURE AND RECREATION

454.247 Park Rec-Supplies/Oper Exp	$250
454.361 Park Rec-Electric/Utility	$600
454.367 Park Rec-Garbage And Refuse Removal	$0
454.366 Park Rec-Public Util Ser-Water	$0
454.373 Park Rec-Maintenance/Repairs Building	$5,000
457.00 Community Celebrations (holiday decorations, events, activities)	$600
457.01 Veterans Memorials & Banners Program	$150
457.02 Annual Car Cruise	$1,000
457.03 Annual Holiday Party	$450
457.04 Fire Truck Santa (Candy, etc.)	$650
454.05 WMYB Concession	$0
454.06 Park Shelter Rental Concession	$600
Subtotal: Culture and Recreation	$9,300

460-469 COMMUNITY DEVELOPMENT

461.00 Conservation of Natural Resources	$0
462.00 Community Development and Housing	$0
463.00 Economic Development	$0
464.00 Economic Opportunity	$0
465.00-469.00 All Other Comm. Dev. - Strategic & Comprehensive Planning	$25,000
Subtotal: Community Development	$25,000

470 - 474 DEBT SERVICE	
471.00 Debt Principal (short-term and long-term)	$0
472.00 Debt Interest (short-term and long-term)	$0
475.00 Fiscal Agent Fees	$0
Subtotal: Debt Service	$0

481 - 484 EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	
481.10 Social Security (FICA) – Employer Paid	$7,500
481.20 Medicare – Employer Paid	$1,750
481.30 Unemployment Compensation (U/C) – Employer Paid	$800
487.00 Other Group Insurance Benefits	$24,000
Subtotal: Employer Paid Benefits & Withholdings Items	$34,050

486 INSURANCE, CASUALTY, AND SURETY	
486.352 Misc Insurance/Property	$20,200
486.354 Misc Insurance Work Comp	$4,800
Subtotal: Insurance, Casualty, and Surety	$25,000

492 INTERFUND OPERATING TRANSFERS	
492.951 Transfer to Aqua Sewer Maintenance Fund	$0
492.952 Transfer to PLGIT Investment Fund (Emergency Operating Reserve, principle preservation, investment revenue, etc.)	$0
492.953 Transfer to PLGIT Capital Purchase Fund (annual)	$0
492.954 Transfer to Capital Projects Fund (annual)	$0
Subtotal: Interfund Operating Transfers	$0

TOTAL EXPENDITURES	
Total: Expenditures	**$477,465**

2027 GENERAL FUND OVERVIEW

Total Revenue	**$477,465**
Total Expenditures	**$477,465**
Excess/Deficit of Revenues Over Expenditures	$0
Variance	0.00%