# Westfall Township, Matamoras, PA

**September 22, 2025**

The Westfall Township Board of Supervisors convened their second Budget Workshop on Monday, September 22, 2025, at 5:00 pm. The meeting was held at the Township Building on Delaware Drive and 102 LaBarr Lane, Westfall Township.

Those present were Chairman, Robert Llewellyn; Vice Chairman Paul Schaldonat; Supervisors; David Twiss; J. Bernard Swartwood, III, and Secretary, Kaitlin Hildebrandt. Also, present were Roadmaster Keith Rodriguez, Westfall Township Fire Department Chief, William Kofrel, and Treasurer, Scott Myer. There were no members of the general public in attendance.

Absent from the meeting was Supervisor Paul Fischer, Westfall Township Fire Department President Luis Bocaletti, Westfall Township Fire Department Vice President, Corey Homer, Emergency Management Coordinator, Mike Fischetta, and EMT Supervisor Andrew Vanekelenburg.

**Agenda:**

1. **2026 Liquid Fuels/ General Budget/Debt Service-Scott Myer:** Mr. Scott Myer presented the second draft of the proposed 2026 budget, which reflected the following:
	* The first budget meeting was more conceptual, and focused on funds other than the general fund, where this meeting will be focused on the general fund.
	* Every effort has been made to keep mills flat for 2026 compared to 2025, which has led to a few changes in special mills.
	* The fire department allocation equals 3 mills in contributions, but it is actually 2 mills (current) and 1 mill from reserves.
	* General Fund
		1. Remember $585,686 budgeted in reserves to cover shortfall for 2025
			1. Actual 2025 results will not need to use $585,686 in reserves as result of the higher income than budgeted and not spending money on the municipal addition and comprehensive plan
		2. The total general fund budget is actually down by $158,384 for 2025 vs. 2026.
		3. Main reductions in spending are:
			1. Comprehensive Plan: $75,000
			2. Municipal Building addition: $225,000
			3. Both of these projects were budgeted for in 2025 but were not spent in 2025.

**Iv.** Main increase in spending:

1. Police Budget has been increased $119,221

**V.** Potential loan and Municipal Building expenditures are not included in the general fund budget. Debt service for this loan could be paid out of debt service reserves.

* Reports regarding the budget overview of all funds, bank balance projections, general fund detailed fund projections, history of mills, and the general fund last 3 full years of actual results 2024, 2023, and 2022 (as well as an average for those years) were provided.

Scott stated that he was very aggressive in the budgeting process to keep the mills flat for the 2026 budget. A mill will be approximately $52,000.00. The fire department budget will remain at 3 mills with two mills coming from the current year and one mill from reserves. The general fund will be down for 2026 given the reduction of the comprehensive plan and the building addition, which will be funded by a grant and a loan. This will save approximately $300,000.00 in the 2026 budget. The police budget will be the main increase reflected in the budget.

 Scott further stated that he has reduced Katz and Debt service mills and will be using reserves funds to make up the difference. Vice Chairman Schaldonat inquired what the reserves fund would look like after the use of reserves to fund these items. Scott stated that the reserves would be tight, and slightly less than three months of working capital for the Township at approximately $276,000.00. He further noted that the Township has been using reserves fund over the last several years to supplement the budget. The Township does not make deposits into the reserves fund, but overages from large building permits, transfer taxes, funding such as the COVID funding the Township received could help replenish the reserve funds over time. Supervisor Twiss noted that the EIT reporting the Township is currently doing should help increase funding.

 Supervisor Twiss further inquired about the transfer tax and how much of that the Township receives. Scott stated that he would look into this and provide an answer to the Board. Scott further stated that the Township will have $240,000.00 in liquid fuels for 2026 that can be used to help fund the public works budget. Scott stated that this will not happen next year and believes that this will be setting the scenario to raise the taxes in 2026 for the 2027 budget. The budget that has been proposed will not be able to be accomplished two years in a row.

 Scott stated that he was not overly aggressive when estimating income for 2026 but believed that the Township would meet the income proposed. It was also noted that mill is worth a bit more every year. Scott further noted that EIT and LST income would not decrease for 2026, but that transfer tax fluctuates yearly, as well as delinquent tax collection. Supervisor Twiss note that the Township will be increasing the garage rental when the lease ends in February, so the income for rents and royalties will increase.

 The Board discussed the cost of the audit for the Westfall Township Volunteer Fire Department. Per the fire protection contract, the Township is to audit the departments books yearly. The cost of the audit would be approximately $10,000.00. Chief Koferl noted that he had been in touch with auditors from Rainey and Rainey but as of the meeting, he had not heard from them. It was noted that this expense was not calculated into the budget, and that Scott would be adding this. The Board discussed amending the fire protection contract with regard to the yearly audit given the cost. It was agreed that this matter would be discussed at another meeting.

 The Berkheimer tax collector fees were discussed, and that Berkheimer deducts their fee of approximately three percent prior to payment to the Township. The budget for the Katz Federal Master will remain the same as in 2025. The workers’ compensation and insurance for the fire department will also remain the same for 2026. Scott noted that he has not provided a detailed EMT budget in years prior, but it was his understanding that the budget would remain the same for 2026, and there would be a three percent cost of living raise for employees. Scott stated that the Township has not yet received the $85,000.00 payment from the fire department to help fund the EMT department. Additionally, he inquired if this would remain the same in 2026. Chief Koferl stated that the fire department had budgeted $75,000.00 for 2026 due to extra expenses the fire department will have in 2026.

 Scott stated that the fire tax had been moved to two mills and that a mill would be funded out of reserves brining the fire department’s funding to the usual three mills. The Board discussed the collection of delinquent taxes with Scott, with Supervisor Twiss noting that he is aware of several properties that are behind on their taxes. Scott further stated that code enforcement would remain flat for 2026, noting that the Township retains forty percent of the permit fees received for building permits. The highway department budget was amended to reflect the numbers provided by Keith, as well as the numbers that Scott maintains. It was noted by Roadmaster Rodriguez that there were several variables for the department’s budget with regard to equipment maintenance, equipment purchases, and salt/calcium/anti-skid, etc. Keith further stated that he increased the budget for equipment purchase due to the Township having older plows that have been repaired numerous times and may need to be replaced. It was discussed that the highway department will be under budget for 2025 and that this money has already been figured into the 2026 budget.

 The Board discussed with Scott that the Township would be having the yard waste facility cleaned up this year. The cost of this project is estimated to be around $10,000.00. Chairman Llewellyn confirmed that Matamoras Borough will be paying fifty percent of the total cleanup cost. He further informed Scott at the Joint meeting the Township requested that the police cut their proposed budget by five percent. It was discussed that realistically the budget may only be cut by three percent.

 Chief Bill Koferl expressed concerns that the fire department had fought for years for the three mills, and this would now be cut. Scott stated that there is no scenario where the Township can continue this budget trend for a long period of time. He further noted that the Township had been providing additional funding to the fire department which was mostly received from COVID money or the reserves account. The Chief further expressed concerns that the department will be experiencing additional costs for the purchase of a new truck, new ambulance, and renovations of the building. He stated that the Township has cut the budget by $60,000.00 for next year for the department when expenses are continuing to increase. He continued to note the costs of nearly everything has increased, and that the new ambulance and building renovations were a direct result of the EMT Department being run by the Township. He also noted that the department contributes $85,000.00 towards the EMT salaries. He requested that the Supervisors do not cut the department’s budget by $60,000.00. He further stated that he believes the taxes will need to be raised a little year by year given the inflation of operating costs. Chief Koferl noted that the police department’s budget received a large increase, Keith’s budget remains flat, the Township Employees will receive a three percent raise, and the Townships millage rate will remain flat for 2026, but his budget will see the cuts. Chairman Llewelyn acknowledged Chief Koferl’s response and position and informed him that the Board will be reviewing the information presented at this meeting tonight to make a determination at another time. He informed Chief Koferl that the Supervisors would be having an additional meeting with the Police at the end of October to discuss the possibility of reducing their budget, and that an additional budget workshop meeting should be scheduled. The Board discussed scheduling an additional budget workshop meeting for Wednesday, October 29, 2025, at 5:00 p.m. It was noted that this would be added to the October 6th Supervisor Meeting Agenda for approval and advertising. There was no further action or discussion or action taken on this agenda item.

1. **2026 Highway Department Budget:** The Highway budget was discussed as a portion of the liquid fuels/general budget/debt service budget. There was no further discussion or action taken on this agenda item.
2. **2026 Eastern Pike Regional Police Department Budget:** The Police budget was discussed during the liquid fuels/general budget/debt service. It was noted that the Township had requested the police to cut the budget overall by 5% and that a follow-up joint budget meeting would be scheduled and held at the end of October. There was no further action or discussion heard on this agenda item.
3. **2026 Westfall Fire Department Budget:** The Fire Department budget was discussed as a portion of the liquid fuels/general budget/debt service discussion. There was no further action or discussion heard on this agenda item.
4. **2026 Ambulance/EMT Budget: The** EMT budget was discussed as a portion of the Fire Department Budget. There was no further action or discussion heard on this agenda item.
5. **2026 Emergency Management Budget:** The Board discussed the Emergency Management budget in Mr. Fischetta’s absence. It was discussed that his budget would be cut by approximately $3,500.00. The Township will no longer be paying rent for his office, as his office will now be combined with Matamoras Borough, with an office upstairs from Borough Hall, with a separate entrance. The Borough has agreed to not charge the Township rent or utilities. It was also noted that his post office box could be shared with the Townships. Further, T-Mobile offers free service for emergency services, which would cut out the need for Verizon. Additionally, it was discussed that the Township already had the radio requested Motorola radio, and that the satellite phone service did not need to be continued. There was no further action or discussion heard on this agenda item.

**ADJOURNMENT:** The Budget Workshop was adjourned at approximately 5:53 p.m.

Respectfully Submitted,

Kaitlin Hildebrandt

Secretary