

	2024 Budget	2021 Actual	2022 Actual	2023 YTD	2023	2024	Notes and Comments
	Forward Township, Butler County			12/6/2023	Estimated Actual	Budget	
	<b>REAL PROPERTY TAXES - 301.00</b>						
301.100	Real Estate Tax - Current 2.78 mil	\$ 82,000	\$ 95,291	\$ 97,422	\$ 99,920	\$ 102,425	2% Incr. more homes
301.200	Real Estate Tax Prior Year	\$ 1,000	\$ 336	\$ 692	\$ 710	\$ 737	2.0% Incr. in delinquents
301.400	Real Estate -- Delinquent (Tax Claim)	\$ 2,700	\$ 3,627	3,169	\$ 3,250	\$ 3,373	2.0% Incr. in delinquents
301.510	Fire Tax Budget Only 1.5 mil		\$ 51,668	52,039	\$ 53,373	\$ 55,388	2.0% increase
301.60	Real Estate-Interium	\$ 45,000	\$ 1,048	446	\$ 457	\$ 475	2.0% Incr. in delinquents
	<b>SUBTOTAL</b>	<b>\$ 130,700</b>	<b>\$ 151,970</b>	<b>\$ 153,768</b>	<b>\$ 157,711</b>	<b>\$ 162,398</b>	
	<b>LOCAL TAX ENAB ACT TAXES - 310</b>						
310.100	Real Estate Transfer Tax	\$ 130,000	\$ 184,764	111,512	116,360	105,987	2.5% increase
310.030	Delinquent Per Capita Tax	\$ -	\$ 22	-	-	-	
310.200	Earned Income Tax	\$ 400,000	\$ 610,111	613,245	664,349	660,544	2.5% Inc. New earners + sal. Inc.
310.500	Local Services Tax	\$ 20,000	\$ 20,415	26,842	29,079	28,881	2.5% Inc. New earners + sal. Inc.
	<b>SUBTOTAL</b>	<b>\$ 550,000</b>	<b>\$ 815,312</b>	<b>\$ 751,599</b>	<b>\$ 809,788</b>	<b>\$ 795,412</b>	
	<b>LICENSES AND PERMITS 321</b>						
321.32	Salvage Yard Permit	\$ 550	\$ 370	\$ 890	\$ 890	\$ 890	2 sites same as 2023
	<b>SUBTOTAL</b>	<b>\$ 550</b>	<b>\$ 370</b>	<b>\$ 890</b>	<b>\$ 890</b>	<b>\$ 890</b>	
	<b>Non Bus. Licenses and Permits 322</b>						
	Demo Permit	\$ -	\$ -	-	-	300	Two Demos
322.300	Driveway Permit	\$ 10,000	\$ 5,675	\$ 3,950	4,086	4,284	New Home Construction impact
	Sign Permit	\$ -	\$ -	-	-	-	
322.400	Street Encroachment		\$ -	\$ -	-	-	
	Logging Permits		\$ -	\$ 600	300	600	Assume two properties/permits
	<b>SUBTOTAL</b>	<b>\$ 10,000</b>	<b>\$ 5,675</b>	<b>\$ 4,550</b>	<b>\$ 4,386</b>	<b>\$ 5,184</b>	
	<b>FINES &amp; FORFEITS - 330</b>						
331.100	Dist. Mag. Fines	\$ 150	\$ 677	754	780	1,000	Trending upwards new Mag.
331.130	State Police Fines	\$ 2,000	\$ -	-	-	-	Mystery why we get nothing
	<b>SUBTOTAL</b>	<b>\$ 2,150</b>	<b>\$ 677</b>	<b>\$ 754</b>	<b>\$ 780</b>	<b>\$ 1,000</b>	
	<b>INTEREST/ROYALTIES - 341 &amp; 342</b>						
341.010	Interest Earnings General Fund	\$ 4,000	\$ 7,469	32,427	35,375	34,968	1.5% Incr.
342.011	Interest Earnings Escrow		\$ 1,182	4,851	5,292	5,324	1.5% Incr.
341.012	Interest Earnings Act 13	\$ 9,000	\$ 7,382	31,843	34,738	33,920	1.5% Incr.
341.013	Interest Earnings Pa. Liquid Fuels	\$ 1,000	\$ 2,534	10,514	11,470	12,251	1.5% Incr.
341.040	Interest Earnings Small Flow WWTP Escrows	\$ -	\$ 191	792	864	864	1.5% Incr.
	<b>SUBTOTAL</b>	<b>\$ 14,000</b>	<b>\$ 18,758</b>	<b>\$ 80,427</b>	<b>\$ 87,739</b>	<b>\$ 87,327</b>	
	<b>Federal Income 351-353</b>						
352.53	American Relief Recovery Grant	\$ -	\$ 150,202	\$ -	\$ -	\$ -	
	<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ 150,202</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

	State Revenue 354-356							
355.010	Public Utility Realty Tax	\$ 600	\$ 815	\$ 866	\$ 866	\$ 879		
355.020	Pa. Liquid Fuels Grant	\$ 169,501	\$ 183,629	\$ 188,723	\$ 188,723	\$ 188,723	No Incr due to high gas prices	
355.040	Alcohol Beverage License	\$ 400	\$ 600	\$ 600	\$ 600	\$ 600	Same	
355.070	Foreign Fire Inc. Premium Tax	\$ 19,000	\$ 24,478	\$ 25,252	\$ 25,252	\$ 25,500	Slight Increase	
355.080	Impact Fees-ACT 13	\$ 245,000	\$ 210,282	\$ 286,086	\$ 286,086	\$ 243,173	Expect Decr. due to Mkt/well life	
	<b>SUBTOTAL</b>	<b>\$ 434,501</b>	<b>\$ 419,804</b>	<b>\$ 501,527</b>	<b>\$ 501,527</b>	<b>\$ 458,875</b>		
	General Government 361							
361.300	Subdivision & Site Review Eng. Fees	\$ 2,200	\$ 10,675	4,350	4,745	5,742	Increase Fee for Sub/Site Reviews	
361.313	Depleted Escrow	\$ -	\$ -	-	-	-		
	Reserve for Future Use Wright Property	\$ -	\$ -	307,490	307,490	-	Wright Property Done	
361.350	Storm Water Mgmt	\$ -	-	-	-	-		
361.500	Variance	\$ 300	\$ 400	250	250	500	Two variances assumed	
361.700	Reporduction of Records	\$ -	\$ -	-	-	-		
360-361	Other Services Rev. Selective Settlement	\$ -	\$ -	67,423	67,423	-	Not reoccurring	
	<b>SUBTOTAL</b>	<b>\$ 2,500</b>	<b>\$ 11,075</b>	<b>\$ 379,513</b>	<b>\$ 379,908</b>	<b>\$ 6,242</b>		
	Public Safety 362							
362.410	Building Permit Fees	\$ 13,500	\$ 5,888	45,614	47,187	54,302	3% Increase HA2 & MR4	
362.470	Lien Letters	\$ 1,000	\$ 1,875	\$ 2,825	2,922	3,260	3.5% Increase	
362.480	Road Bond Fees	\$ 500	\$ 750	2,050	2,121	2,547	3.5% Incr.	
	<b>SUBTOTAL</b>	<b>\$ 15,000</b>	<b>\$ 8,513</b>	<b>\$ 50,489</b>	<b>\$ 52,230</b>	<b>\$ 60,109</b>		
	Highways and Streets 363							
363.500	Contract Winter Maintenance	\$ 20,000	\$ 19,645	24,178	36,000	12,000	Peachmont	
363.501	Other Repairs and Mainteance	\$ 125,000	\$ -	\$ (160)	-	-		
363.534/5	Grants for Roads Rader School Road	\$ -	\$ 94,477	89,581	89,581	-		
363.536	Grants for Roads Tunnel Road			153,000	153,000	-		
363.010	Grant for Stuckey Road Drainage			7,500	15,000	-		
363.010	Grant for Nursery Road				3,992	66,420		
363.	Grant Glade Run/Wonderland/Tunnel Up.					229,500	Conservation District Grants	
	<b>SUBTOTAL</b>	<b>\$ 145,000</b>	<b>\$ 114,122</b>	<b>\$ 274,099</b>	<b>\$ 297,573</b>	<b>\$ 307,920</b>		
	Sanitation 364							
364.900	Sewer Lateral Fees	\$ 7,500	\$ 1,750	\$ 1,750	1,909	2,048	Uptick in MR #4 buildouts	
364.910	SEO Small Flow Inspection	\$ 1,500	\$ 4,650	3,945	4,304	1,650	Same as 2023	
364.911	Sanitation and Sewer Administration	\$ 1,000	\$ 4,700	3,470	3,785	250	No services provided to FTSA	
	<b>SUBTOTAL</b>	<b>\$ 10,000</b>	<b>\$ 11,100</b>	<b>\$ 9,165</b>	<b>\$ 9,998</b>	<b>\$ 3,948</b>		
	Cultural Recreation 367							
367.14	Park Rental	\$ -	\$ -	\$ 250	250	250	Pgh. Power once again	
	<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>		
	Miscellaneous Receipts 389							

<b>389.00</b>	Miscellaneous Receipts	\$ 10,000	\$ 2,836	\$ 8,815	9,616	9,592	3.5% Incr.
	<b>SUBTOTAL</b>	<b>\$ 10,000</b>	<b>\$ 2,836</b>	<b>\$ 8,815</b>	<b>\$ 9,616</b>	<b>\$ 9,592</b>	
				-			
	<b>Other Financing Sources 391-395</b>						
<b>391.000</b>	Sales of Fixed Assets	\$ -	\$ -	-	-		
	Compensation/Loss of Assets NW FF	\$ -	\$ -	-	-	-	
<b>391.100</b>	Interfund Transfers to General Fund	\$ -	\$ -	106,125	106,125	-	
<b>391.200</b>	Transfer from Special Fund (PCR)	\$ -	\$ -	-		-	
<b>392.010</b>	Transfer from Highway Aid (LF)	\$ -	\$ -		-	-	
<b>395.000</b>	Refunds of Prior Year Exp - Palco Generators	\$ -	\$ -	2,660	2,660	-	
<b>395.350</b>	Refund Insurance Premiums	\$ -	\$ -		-	-	
	<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 108,785</b>	<b>\$ 108,785</b>	<b>\$ -</b>	
	<b>TOTAL REVENUE SOURCES</b>	<b>\$1,324,401</b>	<b>\$1,710,414</b>	<b>\$2,324,631</b>	<b>\$2,421,181</b>	<b>\$1,899,147</b>	
	<b>Revenue Over Expenses</b>	<b>\$ (5,499)</b>	<b>\$ 168,495</b>	<b>\$ 293,046</b>	<b>\$ 267,648</b>	<b>\$ 0</b>	

2024 Budget				
Forward Township, Butler County		2023 YTD	2023	2024
		12/6/2023	Estimated Actual	Budget
<b>GENERAL GOVERNMENT - 400</b>				
400.105	Supervisors' Salary	2,750	\$ 2,750	\$ 3,000
400.110	Planning Commission Salaries	1,200	\$ 1,309	\$ 5,400
400.341	Advertising	3,843	\$ 3,976	\$ 4,363
401.100	Manager Wages	67,846	\$ 73,500	\$ 80,850
401.330	Manager Mileage	-	\$ -	\$ -
402.105	Auditor's Salaries	-	\$ -	\$ -
402.310	Accounting/Professional Fees	5,700	\$ 5,700	\$ 6,000
402.330	Auditor Mileage	-	\$ -	\$ -
403.100	Elected Tax Collector Comp.	8,994	\$ 9,812	\$ 10,747
403.116	Tax Collector Commission	4,638	\$ 5,060	\$ 5,760
403.215	Tax Collector Postage	611	\$ 667	\$ 828
403.317	City Tax Commission Charge	-	\$ -	\$ -
403.430	Tax Collection Process	1,289	\$ 1,406	\$ 1,601
404.310	Solicitor Fees	19,486	\$ 21,257	\$ 22,745
405.115	Administration Regular Wages	75,310	\$ 81,586	\$ 87,050
405.172	Secretary Holiday	4,541	\$ 4,698	\$ 3,641
405.180	Secretary Overtime	1,780	\$ 1,841	\$ 2,136
405.000	Sec/Treas Expenses	68	\$ 70	\$ 100
405.210	Administration Office Supplies	3,953	\$ 4,089	\$ 5,500
405.213	Computer and Copier	2,825	\$ 2,922	\$ 3,627
405.215	Postage	3,280	\$ 3,393	\$ 4,687
405.260	Minor Equipment	-	\$ -	\$ 1,000
405.353	Secretary Bonding	1,825	\$ 2,000	\$ 2,000
406.330	Other Services and Charges	1,072	\$ 1,109	\$ 959
406.318	Payroll Processing	4,697	\$ 5,088	\$ 5,886
406.450	Ordinance Codification	1,195	\$ 1,236	\$ 1,484
406.420	Dues/Subscriptions	-	\$ -	\$ -
406.460	Meetings/Conferences/Training	2,454	\$ 2,539	\$ 3,166
408.310	Engineering Fees	17,103	\$ 17,693	\$ 25,559
409.000	Building Mortgage	-	\$ -	\$ -
409.226	Building Janatorial Supplies	750	\$ 776	\$ 835
409.230	Building Heating Oil	3,269	\$ 3,382	\$ 4,217
409.236	Building and Shop Supplies	8,684	\$ 8,983	\$ 10,259
409.318	Building Janatorial Services	3,425	\$ 3,543	\$ 4,192
409.361	Building - Electric	6,697	\$ 6,928	\$ 7,979
409.400	Building Water	611	\$ 632	\$ 727
409.368	Phone and Internet	3,943	\$ 4,079	\$ 5,249
409.373	Repairs to Building	1,419	\$ 1,468	\$ 20,943
409.840	Depr. Machinery and Equipment		\$ -	
6310	Bank Service Charge	10	\$ 10	\$ 100
	<b>SUBTOTAL</b>	<b>\$ 265,268</b>	<b>283,502</b>	<b>\$ 342,490</b>
<b>PUBLIC SAFETY - 410</b>				

411.500	Foreign Fire Tax	34,147	\$ 25,252	\$ 25,757
413.100	Sewage Enforcement Officer	15,500	\$ 16,034	\$ 16,485
413.110	UCC & Code Enforcement	38,375	\$ 39,698	\$ 40,733
413.300	Building Inspection Charge	221	\$ 229	\$ 300
413.330	Merchant Deposit Fees& Wright Prop.	295,514	\$ 295,432	\$ 500
413.331	Code Enforcement Milage	981	\$ 1,015	\$ 1,118
415.000	Emergency Management	15,978	\$ 16,529	\$ 4,000
415.240	Emergency Management Gen Operat	20,928	\$ 21,650	\$ 5,000
415.368	Pa. One Call	126	\$ 130	\$ 181
419.300	Fire Tax Distribution Budgeted	52,039	\$ 54,302	\$ 55,606
	<b>SUBTOTAL</b>	<b>\$ 473,809</b>	<b>\$ 470,271</b>	<b>\$ 149,680</b>
	<b>HEALTH &amp; HUMAN SERVICES - 420</b>			
423.000	Donations to Local Organizations	-	\$ 32,000	\$ 32,000
423.100	Grants to EMS Providers			\$ 28,000
	<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ 32,000</b>	<b>\$ 60,000</b>
	<b>Public Works Sanitation - 420</b>			
426.000	Clean Up Day	1,137	\$ 1,137	\$ 1,250
	<b>SUBTOTAL</b>	<b>\$ 1,137</b>	<b>\$ 1,137</b>	<b>\$ 1,250</b>
	<b>PUBLIC WORKS - 430 &amp; 440</b>			
430.110	Road Master	60,714	\$ 65,774	\$ 70,100
430.172	Road Master Holiday	2,903	\$ 3,167	\$ 2,327
430.180	Road Master OT	5,530	\$ 6,033	\$ 9,250
430.232	Fuel and Diesel for Vehicles and Equip.	22,056	\$ 24,061	\$ 27,657
430.260	Small Tools and Minor Equipment	226	\$ 234	\$ 285
430.331	Road Master Mileage	-	\$ -	\$ -
430.470	CDL Drug Testing and Alcohol Testing	-	\$ -	\$ -
430.239	Snow Removal Supplies	43,663	\$ 45,169	\$ 49,746
431.45	Tree Canopy Trimming		\$ -	\$ 35,000
433.000	Road Signs	5,145	\$ 5,322	\$ 6,104
433.245	Railroad and Highway Traffic Signs	3,025	\$ 3,129	\$ 3,757
436.245	Pipes, Drains, Etc.		\$ -	\$ 2,000
437.000	Equipment Mainteance	62,401	\$ 64,553	\$ 56,031
438.000	Road Maitenance and Repairs	365,529	\$ 378,133	\$ 300,000
438.110	Road Worker Regular	91,786	\$ 99,435	\$ 146,536
438.172	Road Worker Holiday	4,636	\$ 5,022	\$ 3,661
438.180	Road Worker OT	7,374	\$ 7,989	\$ 11,422
439.000	Highway Const. Rebuild/Pave Rader Sch	141,859	\$ 141,859	\$ -
439.001	Highway Const. Rebuild/Pave Tunnel	173,459	\$ 173,459	\$ -
439.0010	Stucky Drain Pipe	6,784	\$ 15,000	
439.011	Nursery Road Culvert Crossing Project	3,139	\$ -	\$ 66,420
439.	Glade Run, Wonderland, Tunnel Rd. Up.		\$ 3,300	\$ 229,500
439.	Local Share Grant Application Fee	100	\$ 100	
	<b>SUBTOTAL</b>	<b>\$ 1,000,329</b>	<b>\$ 1,041,738</b>	<b>\$ 1,019,796</b>

	<b>Utility Maintenance - 440</b>				
448.363	Fire Hydrants - Water	649	\$ 671	\$ 741	
	<b>SUBTOTAL</b>	<b>\$ 649</b>	<b>\$ 671</b>	<b>\$ 741</b>	
	<b>CULTURE / RECREATION - 450</b>				
452.000	Community Park Maintenance	972	\$ 1,006	\$ 500	
452.01	Park Sanitation	-	\$ -	\$ -	
456.000	Contribution to Libraries	-	\$ 10,000	\$ 5,000	
	<b>SUBTOTAL</b>	<b>\$ 972</b>	<b>\$ 11,006</b>	<b>\$ 5,500</b>	
	<b>COMMUNITY DEVELOPMENT 460</b>				
	Farmland Preservation	-	\$ -	\$ -	
	<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>DEBT PAYMENT- 470</b>				
471.00	Debt Principal	-	\$ 15,000	\$ 15,000	
472.00	Debt Interest	7,998	\$ 10,664	\$ 9,000	
	<b>SUBTOTAL</b>	<b>\$ 7,998</b>	<b>\$ 25,664</b>	<b>\$ 24,000</b>	
				\$ -	
	<b>EMPLOYER PAID BENEFITS - 480</b>			\$ -	
481.100	Social Security - Employer	21,249	\$ 21,982	\$ 22,013	
481.200	Medicare - Employer	4,970	\$ 5,141	\$ 2,902	
481.300	UC Comp. Employer Paid	577	\$ 597	\$ 699	
483.300	Retirement/Pension	6,000	\$ 6,545	\$ 6,500	
484.000	Workmans Compensation Ins.	-	\$ -	\$ -	
487.191	STD and Term Life	3,380	\$ 3,687	\$ 3,882	
487.196	Health Insurance Benefits + Vision	105,755	\$ 109,402	\$ 119,610	
487.198	Dental	5,720	\$ 5,917	\$ 7,104	
	<b>SUBTOTAL</b>	<b>\$ 147,651</b>	<b>\$ 153,272</b>	<b>\$ 162,710</b>	
	<b>Insurance CasualtySurety 486</b>				
486.000	Insurance - Property/Casualty	\$ 27,647	\$ 27,647	\$ 30,000	
	<b>SUBTOTAL</b>	<b>\$ 27,647</b>	<b>\$ 27,647</b>	<b>\$ 30,000</b>	
	<b>OTHER - 490</b>				
		\$ -	\$ -	\$ -	
492.300	Xfer to Capital Reserve (Special Fund)		\$ -	\$ 87,979	
492.325	Xfer to Act 13	106,125	\$ 106,625		
492.350	Transfer to Highway Aid	\$ -	\$ -	\$ 15,000	
	<b>SUBTOTAL</b>	<b>106,125.00</b>	<b>106,625</b>	<b>102,979</b>	
				\$ -	
	<b>TOTAL EXPENSES</b>	<b>\$ 2,031,585</b>	<b>\$ 2,153,533</b>	<b>\$ 1,899,147</b>	
	<b>Surplus or (Deficit)</b>	<b>\$ 293,046</b>	<b>\$ 267,648</b>	<b>\$ 0</b>	