# Budget Summary - All Budgeted Funds 2027

| Account | Classification | Total All Funds |
|---|---|---|
| | **Assets - January 1** | |
| | Cash / Beginning Unappropriated Fund Equity | 646,000.00 |
| | Accounts Receivable (not separately budgeted) | |
| | Other Assets (not separately budgeted) | |
| | Less Liabilities - January 1 (not separately budgeted) | |
| | Less Fund Equity Reserves - January 1 (not separately budgeted) | |
| | **Fund Equity / Beginning Unappropriated Balance** | **646,000.00** |
| | **Revenues and Other Financing Sources** | |
| 300 | Taxes | 809,100.00 |
| 320 | Licenses and Permits | 17,900.00 |
| 330 | Fines and Forfeits | 4,550.00 |
| 340 | Interest, Rents, and Royalties | 20,570.00 |
| 350 | Intergovernmental Revenue | 465,224.00 |
| 360 | Charges for Services | 721,350.00 |
| 380 | Miscellaneous Revenues | 5,562.92 |
| 390 | Other Financing Sources | 15,000.00 |
| | **Total Revenues and Other Financing Sources** | **2,059,256.92** |
| | **Total Available for Appropriation (Fund Equity + Total Revenues)** | **2,705,256.92** |
| | **Expenditures or Expenses and Other Financing Uses** | |
| 400 | General Government | 519,334.49 |
| 410 | Public Safety | 201,600.00 |
| 420 | Health and Welfare | 317,500.00 |
| 430 | Highways, Roads, and Streets | 579,747.12 |
| 450 | Culture - Recreation | 78,500.00 |
| 470 | Debt Service | 194,906.26 |
| 480 | Miscellaneous Expenditures or Expenses | 136,937.00 |
| 490 | Other Financing Uses | 10,000.00 |
| | **Total Expenditures, Expenses & Other Financing Uses** | 2,038,524.87 |
| | **Assets - December 31 / Projected Ending Fund Equity** | |
| | Unappropriated Fund Equity | 666,732.05 |
| | **Total Appropriated & Unappropriated (Expenses + Ending Fund Equity)** | **2,705,256.92** |
| | **Reconciliation Difference** | **0.00** |

Projected ending unappropriated fund equity is not an expenditure. Assets and liabilities not separately identified in the budget worksheets are not assumed to be zero. All amounts reflect the previously reconciled 2027 All Budgeted Funds Detail.

# Budget Summary - All Budgeted Funds

Proposed 2027 Budget | Foster Township

| Fund Equity / Unappropriated Carryover | Amount |
|---|---|
| Fire | 150,000.00 |
| General | 150,000.00 |
| Highway | 50,000.00 |
| Road Machinery | 45,000.00 |
| Sewer | 250,000.00 |
| Street Light | 1,000.00 |
| **Total Fund Equity** | **646,000.00** |

## Revenues and Other Financing Sources

### 300 - Taxes

| Fund / Classification or Category | Amount |
|---|---|
| **Fire** - Real Estate Taxes - Current Year | 29,200.00 |
| **Fire** - Real Estate Taxes - Delinq. from Tax Bureau | 2,200.00 |
| **General** - Real Estate Taxes- Current Year | 207,500.00 |
| **General** - Real Estate Taxes-Delinq. Tax Bureau | 15,000.00 |
| **General** - Real Estate Transfer Tax | 95,000.00 |
| **General** - Earned Income Tax- Current | 380,000.00 |
| **General** - Local Services Tax | 45,000.00 |
| **Road Machinery** - Real Estate Taxes - Current Year | 18,200.00 |
| **Road Machinery** - Real Estate Taxes - Deliq. From Tax Bureau | 1,500.00 |
| **Street Light** - Real Estate Taxes - Current Year | 15,500.00 |
| **Taxes Subtotal** | **809,100.00** |

### 320 - Licenses and Permits

| Fund / Classification or Category | Amount |
|---|---|
| **General** - Cable Television Franchise | 17,800.00 |
| **General** - DrivewayPermits | 100.00 |
| **Licenses and Permits Subtotal** | **17,900.00** |

### 330 - Fines

| Fund / Classification or Category | Amount |
|---|---|
| **General** - Magistrate Fines & Fees | 3,000.00 |
| **General** - Violations of Ordinances | 50.00 |
| **General** - Probation Fines & Fees | 1,500.00 |
| **Fines Subtotal** | **4,550.00** |

### 340 - Interest Earnings

| Fund / Classification or Category | Amount |
|---|---|
| **Fire** - Other Interest Receivable | 2,000.00 |
| **General** - Interest on Checking - General | 1,000.00 |
| **General** - Interest on Savings - Money Market | 20.00 |
| **General** - Interest on Checking - Payroll | 150.00 |
| **Highway** - Other Interests Receivable | 1,000.00 |
| **Road Machinery** - Other Interest Receivable | 350.00 |
| **Sewer** - Other Interest Receivable | 16,000.00 |
| **Street Light** - Interest Earnings | 50.00 |
| **Interest Earnings Subtotal** | **20,570.00** |

### 350 - State Shared Revenue and Grants

| Fund / Classification or Category | Amount |
|---|---|
| **General** - Other | 273,000.00 |
| **General** - Public Utility Realty Tax | 451.62 |
| **General** - Alcoholic Beverage Licenses | 500.00 |
| **General** - Pension System State Aid | 12,000.00 |
| **General** - Foreign Fire Moneys | 21,000.00 |
| **General** - Game Commission Lands | 10,725.54 |
| **Highway** - Liquid Fuels Tax | 147,546.84 |
| **State Shared Revenue and Grants Subtotal** | **465,224.00** |

### 360 - Charges for Services

| Fund / Classification or Category | Amount |
|---|---|
| **General** - Zoning: Subdivision & Land Devel. Fees | 500.00 |
| **General** - Zoning Permit | 4,500.00 |
| **General** - Hearing Fees | 1,200.00 |
| **General** - Reimbursed Zoning & Subdivision Fees | 1,000.00 |
| **General** - Street Cut Permit | 500.00 |
| **General** - Landlord Tenant Registration | 30,000.00 |

| Fund / Classification or Category | Amount |
|---|---|
| **General** - Building Permit | 26,000.00 |
| **General** - Sewage Permits (SEO Fees) | 15,000.00 |
| **General** - Occupancy Permit | 500.00 |
| **General** - Certificate of Non-Conformance | 200.00 |
| **General** - Handicap Parking Renewal | 500.00 |
| **General** - State Permit Fees | 250.00 |
| **General** - Stormwater Permit | 2,000.00 |
| **General** - Timber Permit | 200.00 |
| **General** - Demo Permit | 200.00 |
| **Sewer** - Monthly Sewer Charge | 620,800.00 |
| **Sewer** - Judgment Revenue | 10,000.00 |
| **Sewer** - Collection Revenue | 8,000.00 |
| **Charges for Services Subtotal** | **721,350.00** |

### 380 - Miscellaneous Revenues

| Fund / Classification or Category | Amount |
|---|---|
| **General** - Miscellaneous Revenue | 2,000.00 |
| **Highway** - Miscellaneous Income | 3,562.92 |
| **Miscellaneous Revenues Subtotal** | **5,562.92** |

### 390 - Other Financing Sources

| Fund / Classification or Category | Amount |
|---|---|
| **General** - Miscellaneous Reimbursements | 5,000.00 |
| **Street Light** - Transfer From General Fund | 10,000.00 |
| **Other Financing Sources Subtotal** | **15,000.00** |

| TOTAL REVENUES AND OTHER FINANCING SOURCES | Amount |
|---|---|
| **All Funds** | **2,059,256.92** |

## Expenditures or Expenses and Other Financing Uses

### 400 - General Government

| Fund / Classification or Category | Amount |
|---|---|
| **General** - Supervisor's Compensation | 6,200.00 |
| **General** - Secretary/Treasurer Salary | 8,100.00 |
| **General** - Road Master Salary | 6,600.00 |

| Fund / Classification or Category | Amount |
|---|---|
| **General** - Sewer Liasion Salary | 5,400.00 |
| **General** - Police Liasion Salary | 4,800.00 |
| **General** - Accounting & Auditing Services | 16,995.00 |
| **General** - Advertising | 2,500.00 |
| **General** - Copy Expense | 3,000.00 |
| **General** - Bonding | 728.00 |
| **General** - Bank Service Charge | 40.00 |
| **General** - Dues & Subscriptions | 5,300.00 |
| **General** - Auditor Salary | 240.00 |
| **General** - Auditors Mtg & Conferences | 30.00 |
| **General** - Tax Collector Commission | 14,000.00 |
| **General** - Printing | 2,400.00 |
| **General** - Tax Collector Bonding | 136.49 |
| **General** - Tax Collector Membership Dues | 35.00 |
| **General** - Professional Services- Solicitor | 20,000.00 |
| **General** - Secretary Wages | 70,200.00 |
| **General** - Clerk Wages | 30,000.00 |
| **General** - Sick Hourly Rate | 100.00 |
| **General** - Secretary Holiday Pay | 500.00 |
| **General** - Employee Benefits-Secretary | 29,300.00 |
| **General** - Office Supplies | 2,000.00 |
| **General** - Minor Equipment | 2,000.00 |
| **General** - Postage | 1,500.00 |
| **General** - Internet Provider | 1,000.00 |
| **General** - Engineering Services | 30,000.00 |
| **General** - Operating Supplies | 2,000.00 |
| **General** - Repair & Maintenance Supplies | 4,000.00 |
| **General** - Building Repairs | 202,000.00 |
| **General** - Miscellaneous Expense | 12,500.00 |
| **General** - Telephone Monthly Charges | 5,500.00 |
| **General** - Electricity | 5,200.00 |
| **General** - Natural Gas | 8,200.00 |
| **General** - Water | 250.00 |
| **General** - Sanitation Services | 5,330.00 |

| Fund / Classification or Category | Amount |
|---|---|
| **General** - Highway Overtime Pay | 250.00 |
| **Sewer** - Office Supplies | 3,000.00 |
| **Sewer** - Postage | 3,000.00 |
| **Sewer** - Legal Services | 5,000.00 |
| **General Government Subtotal** | 519,334.49 |

### 410 - Public Safety

| Fund / Classification or Category | Amount |
|---|---|
| **Fire** - Commercial Property Insurance | 17,300.00 |
| **General** - Police Coverage | 122,000.00 |
| **General** - Foreign Fire Insurance | 21,000.00 |
| **General** - Operations & Management | 10,000.00 |
| **General** - Code Enforcement salary | 15,600.00 |
| **General** - Office Supplies | 500.00 |
| **General** - Postage | 50.00 |
| **General** - Transportation-Mileage | 150.00 |
| **General** - Advertising | 2,000.00 |
| **General** - Professional Services | 9,000.00 |
| **General** - Planning Consultant | 500.00 |
| **General** - Stenographic Services | 2,000.00 |
| **General** - Meetings & Conferences | 1,500.00 |
| **Public Safety Subtotal** | **201,600.00** |

### 420 - Health and Welfare

| Fund / Classification or Category | Amount |
|---|---|
| **Sewer** - Sewer Repairs - Labor/EastEnd | 25,000.00 |
| **Sewer** - East End Sewr Maint. | 276,300.00 |
| **Sewer** - Electricity | 10,000.00 |
| **Sewer** - Telephone Service | 1,200.00 |
| **Sewer** - Aqua Service Charges | 5,000.00 |
| **Health and Welfare Subtotal** | **317,500.00** |

### 430 - Highways, Roads and Streets

| Fund / Classification or Category | Amount |
|---|---|
| **General** - Highway Salary | 30,000.00 |
| **General** - Highway Vacation Pay | 13,000.00 |

| Fund / Classification or Category | Amount |
|---|---|
| **General** - Highway Personal Pay | 2,200.00 |
| **General** - Highway Sick Pay | 8,500.00 |
| **General** - Highway Holiday Pay | 9,500.00 |
| **General** - Employee Benefits-Highway | 195,114.72 |
| **General** - Office Supplies | 500.00 |
| **General** - Vehicle Fuel - Equipment | 100.00 |
| **General** - Highway Supplies | 3,500.00 |
| **General** - Bereavement Leave | 500.00 |
| **General** - Highway Vehicle Parts | 2,000.00 |
| **General** - Small Tools & Minor Equipment | 3,200.00 |
| **General** - Disability Insurance | 567.00 |
| **General** - Life Insurance | 618.00 |
| **General** - Rent of Machinery & Equipment | 1,200.00 |
| **General** - Dues & Subscriptions | 200.00 |
| **General** - 431 Straight Time | 2,400.00 |
| **General** - 432 Straight Time | 17,300.00 |
| **General** - 432 Overtime | 7,200.00 |
| **General** - 433 Straight Time | 3,800.00 |
| **General** - 436 Straight Time | 17,000.00 |
| **General** - Storm Sewer Supplies | 2,000.00 |
| **General** - 437 Straight Time | 19,100.00 |
| **General** - 438 Straight Time | 60,821.00 |
| **Highway** - Diesel Fuel | 20,000.00 |
| **Highway** - Highway Vehicle Parts | 15,000.00 |
| **Highway** - Anti-Skid | 6,000.00 |
| **Highway** - Salt | 20,000.00 |
| **Highway** - Line Painting | 12,500.00 |
| **Highway** - Storm Sewer Supplies | 5,000.00 |
| **Highway** - 2A Modified | 3,500.00 |
| **Highway** - Patching Material | 60,000.00 |
| **Highway** - Hazle Twp Intermunicipal Agreement | 4,426.40 |
| **Road Machinery** - Major Equipment Purchase | 8,000.00 |
| **Street Light** - Electricity | 25,000.00 |
| **Highways, Roads and Streets Subtotal** | 579,747.12 |

### 450 - Culture and Recreation

| Fund / Classification or Category | Amount |
|---|---|
| **General** - Playgrounds | 76,500.00 |
| **General** - Contributions to Non-Govt Org | 2,000.00 |
| **Culture and Recreation Subtotal** | 78,500.00 |

### 470 - Debt Service

| Fund / Classification or Category | Amount |
|---|---|
| **Sewer** - Debt Service | 194,906.26 |
| **Debt Service Subtotal** | **194,906.26** |

### 480 - Miscellaneous Expenses

| Fund / Classification or Category | Amount |
|---|---|
| **General** - SEO Fees | 12,500.00 |
| **General** - Employer FICA | 24,357.00 |
| **General** - Employer Pension Fund Contribution | 12,000.00 |
| **General** - Workers Comp. Insurance | 27,300.00 |
| **General** - Unemployment Compensation | 4,500.00 |
| **General** - Commercial Property Insurance | 18,500.00 |
| **General** - Public Officials Policy | 5,000.00 |
| **General** - Cyber Security | 2,000.00 |
| **Sewer** - Other | 780.00 |
| **Sewer** - Bad Debt Expense | 30,000.00 |
| **Miscellaneous Expenses Subtotal** | **136,937.00** |

### 490 - Other Financing Uses

| Fund / Classification or Category | Amount |
|---|---|
| **General** - Transfer to Light Fund | 10,000.00 |
| **Other Financing Uses Subtotal** | **10,000.00** |

| TOTAL EXPENDITURES OR EXPENSES AND OTHER FINANCING USES | Amount |
|---|---|
| **All Funds** | 2,038,524.87 |

## Budget Reconciliation

| Budget Component | Amount |
|---|---|
| Fund Equity / Carryovers | 646,000.00 |
| 2027 Budgeted Revenues | 2,059,256.92 |

| Budget Component | Amount |
|---|---|
| Total Available for Appropriation | 2,705,256.92 |
| 2027 Budgeted Expenses | 2,038,524.87 |
| Budgeted Revenue Less Expense | 20,732.05 |
| Projected Ending Unappropriated Fund Balance | 666,732.05 |
| Total Expenditures + Ending Unappropriated Balance | 2,705,256.92 |
| **Difference (Available Less Uses and Ending Balance)** | **0.00** |

## Fund-by-Fund Reconciliation

| Fund | Available | Expenditures | Ending Unappropriated |
|---|---|---|---|
| Fire | 183,400.00 | 17,300.00 | 166,100.00 |
| General | 1,323,347.16 | 1,287,612.21 | 35,734.95 |
| Highway | 202,109.76 | 146,426.40 | 55,683.36 |
| Road Machinery | 65,050.00 | 8,000.00 | 57,050.00 |
| Sewer | 904,800.00 | 554,186.26 | 350,613.74 |
| Street Light | 26,550.00 | 25,000.00 | 1,550.00 |
| **ALL FUNDS** | **2,705,256.92** | 2,038,524.87 | 666,732.05 |

Prepared from the six 2027 fund worksheets. Zero-dollar budget lines are omitted. Revenue and expense classifications follow the organization of the 2026 All Budgeted Funds Detail; fund-level account names and amounts are retained from the 2027 worksheets. Ending unappropriated fund balances are NOT expenditures or appropriations. Total available resources reconcile to expenditures plus ending unappropriated balances; annual revenues do not equal annual expenditures. This document is a proposed budget compilation, not evidence of adoption.