

**City of Butler, Pennsylvania**  
**Fiscal Year 2026 General Fund Budget (Fund 01)**

<b>ORG</b>	<b>OBJ</b>	<b>ACCOUNT NAME</b>	<b>2026 BUDGET</b>
<b>301</b>		<b>Real Estate Taxes for General Purposes</b>	
	100	Current Year (30.0 mills)	\$ 1,865,610
	200	Prior Year	17,000
	400	Tax Claim Bureau	170,000
		<b>ORG TOTAL</b>	<b>2,052,610</b>
<b>308</b>		<b>Resident Tax</b>	
	100	Current Year (\$5.00 per taxpayer)	19,500
	200	Prior Year	5,000
	300	Delinquent	19,500
		<b>ORG TOTAL</b>	<b>44,000</b>
<b>310</b>		<b>Act 511 Taxes</b>	
	010	Per Capita, Current Year (\$5.00 per taxpayer)	19,500
	020	Per Capita, Prior Year	5,000
	030	Per Capita, Delinquent	19,500
	100	Deed Transfer	175,000
	210	Earned Income Tax, Current Year (1% split with School District)	950,000
	220	Earned Income Tax, Prior Year	330,000
	230	Earned Income Tax, Delinquent	41,500
	240	Earned Income Tax, Non-Resident, Current Year	22,500
	250	Earned Income Tax, Non-Resident, Prior Year	5,000
	260	Earned Income Tax, Non-Resident, Delinquent	500
	301	Mercantile, Retail, Current Year	180,000
	302	Mercantile, Retail, Prior Year	20,000
	303	Mercantile, Retail, Delinquent	20,500
	304	Mercantile, Wholesale, Current Year	50,000
	305	Mercantile, Wholesale, Prior Year	100
	306	Mercantile, Wholesale, Delinquent	3,000
	360	Business Privilege, Current Year	1,350,000
	370	Business Privilege, Prior Year	90,000
	380	Business Privilege, Delinquent	55,000
	510	Local Services Tax, Current Year (\$52.00 per taxpayer)	200,000
	520	Local Services Tax, Prior Year	67,500
	530	Local Services Tax, Delinquent	7,500
		<b>ORG TOTAL</b>	<b>3,612,100</b>
<b>319</b>		<b>Penalties and Interest on Delinquent Taxes</b>	
	130	Mercantile Taxes, Late, Prior Year	2,000
	133	Mercantile Taxes, Late, Interest	2,500
	135	BPT Taxes, Late, Prior Year	10,500
	137	BPT Taxes, Late, Interest	5,000
		<b>ORG TOTAL</b>	<b>20,000</b>
<b>321</b>		<b>Licenses &amp; Permits</b>	
	700	Hawking/Peddling Permits	1,500
	800	Cable TV Franchise Fee - Armstrong Cable Service	140,000
	801	Refuse Collection Administrative Fee - Waste Management	70,000
	850	Mercantile License, Wholesale, Current Year	
	851	Mercantile License, Wholesale, Prior Year	
	852	Mercantile License, Wholesale, Delinquent	
	860	Service License Fee, Current Year	15,000
	861	Service License Fee, Prior Year	5,500
	862	Service License Fee, Delinquent	7,050
	870	Machine License, Current Year	11,500
	871	Machine License, Prior Year	500
	872	Machine License, Delinquent	
	875	Sign Fee, Current Year	
	876	Sign Fee, Prior Year	
	877	Sign Fee, Delinquent	
	900	Liquor License	3,750
	910	Mercantile License, Retail, Current Year	8,800
	915	Mercantile License, Retail, Prior Year	2,500
	916	Mercantile License, Retail, Delinquent	2,000
	920	Sign Permits	1,500
	921	Maps & Books	200

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	930	Building/Mixed Permits	45,000
	931	Demolition Permits	2,000
	932	Sidewalk Permits	3,000
	933	Fire Permits	400
	934	Plan Review Fees	300
	940	Plumbing Permits	5,000
	941	HVAC Permits	5,000
	942	Sewer Disconnect Fee	400
	950	Electrical Permits	5,500
	960	Occupancy Permits	3,200
	961	Boards/Commissions	1,200
	962	Sub-Division Fee	1,000
		<b>ORG TOTAL</b>	<b>341,800</b>
<b>322</b>		<b><u>Licenses &amp; Permits</u></b>	
	056	Street Use Permit Fee (City Ordinance No. 1596)	50
	057	Special Event Reimbursement	5,500
	820	Street Openings	23,000
		<b>ORG TOTAL</b>	<b>28,550</b>
<b>330</b>		<b><u>Fines &amp; Costs</u></b>	
	100	Local Fines & Costs	75,000
	200	County Accelerated Rehabilitative Disposition (ARD)	
		<b>ORG TOTAL</b>	<b>75,000</b>
<b>331</b>		<b><u>Fines &amp; Costs</u></b>	
	102	Fire Code Violations	
	110	State Vehicle Fines	5,500
		<b>ORG TOTAL</b>	<b>5,500</b>
<b>341</b>		<b><u>Interest &amp; Rents</u></b>	
	001	Interest Earnings	20,000
		<b>ORG TOTAL</b>	<b>20,000</b>
<b>342</b>		<b><u>Rents &amp; Royalties</u></b>	
	050	Parks Summer Recreation Program	
	100	Rentals	
	200	Shelter Rental Fees	4,500
	250	Shelter, Alcohol Permits	600
	300	Mem. Park Con. Stand Lease	
	400	Memorial Park Lease Agreements	6,000
	401	Father Marinaro Lease Agreements	250
	402	Ritts Park Lease Agreements	1,000
	903	Farmers Market	200
		<b>ORG TOTAL</b>	<b>12,550</b>
<b>351</b>		<b><u>Federal Capital and Operating Grants</u></b>	
	020	SAFER Grant	
	120	FEMA Emergency Disaster Relief	
	150	ARPA	
		<b>ORG TOTAL</b>	<b>-</b>
<b>354</b>		<b><u>State Capital and Operating Grants</u></b>	
	070	DCNR Father Marinaro Grant	
	090	DCED Greenways, Trails, & Recreation Grant	
	095	DCED STMP Grant	
		<b>ORG TOTAL</b>	<b>-</b>
<b>355</b>		<b><u>Grants &amp; Gifts</u></b>	
	010	State Utility/Other (Public Utility Realty Tax)	5,725
	077	PUC Impact Fees Marcellus Shale	50,000
		<b>ORG TOTAL</b>	<b>55,725</b>

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<b>ORG</b>	<b>OBJ</b>	<b>ACCOUNT NAME</b>	<b>2026 BUDGET</b>
<b>357</b>		<u>Local Government Units Capital and Operating Grants</u>	
	050	County Recreation Grant	
		<b>ORG TOTAL</b>	-
<b>358</b>		<u>Local Intergovernmental Services</u>	
	110	Fire Services	
	300	Public Works Services	
		<b>ORG TOTAL</b>	-
<b>359</b>		<u>Payments in Lieu of Taxes (PILOT)</u>	
	010	PILOT, BC Housing Authority	19,250
	070	AHN Agreement	18,829
	100	PILOT, All Others	15,000
		<b>ORG TOTAL</b>	<b>53,079</b>
<b>360</b>		<u>Department Earnings</u>	
	050	Police Services	3,000
	051	Police Escorts/Funerals	300
	060	Fire Prevention Fund	600
	063	False Alarm Charge Code 98-11	750
	065	EMS Rescue Service	
	070	Fire Suppression Services	
	087	Fire Dept Cost Recovery	17,000
		<b>ORG TOTAL</b>	<b>21,650</b>
<b>362</b>		<u>Department Earnings</u>	
	460	Health Inspections	9,500
		<b>ORG TOTAL</b>	<b>9,500</b>
<b>363</b>		<u>Parking Department</u>	
	210	Streets, Meters	85,500
	220	Streets, Permits	60,000
	223	Streets, Costs and Fines	55,000
	224	Lots, Meters	65,000
	225	Lots, Permits and Rentals	225,000
	226	Lots, Costs and Fines	16,000
	240	Tier, Costs and Fines	9,500
	241	Tier, Permits and Rentals	140,000
	242	Tier, Meters	125,000
	243	Centre City, Costs and Fines	2,000
	244	Centre City, Permits and Rentals	98,500
	245	Merchant Bank Deposits	
	246	Centre City, Meters	25,000
	247	Centre City, Hotel Revenue	115,000
	250	Phone Commission	
	251	Refunds	
	253	Tier Office Space Rental	
		<b>ORG TOTAL</b>	<b>1,021,500</b>
<b>364</b>		<u>Department Earnings</u>	
	100	Charge for Bid Packages	
		<b>ORG TOTAL</b>	-
<b>368</b>		<u>Miscellaneous</u>	
	010	BASD Collection of Tax Payments	
		<b>ORG TOTAL</b>	-

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<b>377</b>		<b><u>Department Earnings</u></b>	
	010	City Maps	
		<b>ORG TOTAL</b>	-
<b>380</b>		<b><u>Miscellaneous</u></b>	
	010	Miscellaneous Refunds	7,500
	025	Miscellaneous Donations	
	030	Antique Car Insurance Reimbursement	519
	050	No Lien Letters	10,500
	100	Tax Certificates - Service	12,500
	150	Duplicate Tax Card Fee	
	200	State Aid - Pension Plans	446,815
	210	ACT 147 Reimbursement	6,500
	250	Check Fee	100
	300	Photo Copies	40
	347	Non-uniform Pension Donations	
	360	Civil Service Test Fee	300
	901	Proceeds, Small Borrowing Loan	
		<b>ORG TOTAL</b>	<b>484,774</b>
<b>381</b>		<b><u>Employee Cost-Share for Health Insurance</u></b>	
	110	Appointed Officials (9%)	9,383
	120	Nonuniformed Employees (9%)	21,376
	130	Police Officers (9%)	29,041
	140	Firefighters (9%)	29,744
		<b>ORG TOTAL</b>	<b>89,544</b>
<b>383</b>		<b><u>Special Levies</u></b>	
	103	Open Space, Current Year	
	104	Open Space, Prior Year	
	105	Library Tax, Current Year (0.50 mill)	31,094
	106	Library Tax, Prior Year	300
	107	Recreation Tax, Current Year (2.0 mills)	124,374
	108	Recreation Tax, Prior Year	1,120
	109	Shade Tree Tax, Current Year (0.1 mills)	6,219
	110	Shade Tree Tax, Prior Year	60
	200	Debt Service, Current Year (0mills)	
	201	Debt Service, Prior Year	6,500
		<b>ORG TOTAL</b>	<b>169,667</b>
<b>388</b>		<b><u>Miscellaneous</u></b>	
	010	Liens	
		<b>ORG TOTAL</b>	-
<b>391</b>		<b><u>Proceeds of General Fixed Asset Disposition</u></b>	
	100	Sale of Fixed Assets	20,650
		<b>ORG TOTAL</b>	<b>20,650</b>
<b>392</b>		<b><u>Interfund Operating Transfers</u></b>	
	007	Transfer from K9 Fund	
	010	Transfer from Capital Projects Fund	
	035	Transfer from Liquid Fuels Tax Fund	
	040	InterFund Transfer In	
	098	Transfer from Legacy Funds	1,987,874
		<b>ORG TOTAL</b>	<b>1,987,874</b>
<b>394</b>		<b><u>Proceeds of Short-Term Debt</u></b>	
	100	Tax Revenue Anticipation Note	1,000,000
		<b>ORG TOTAL</b>	<b>1,000,000</b>
<b>395</b>		<b><u>Refunds of Prior Year Expenditures</u></b>	
	035	Insurance Refund/Dividend	80,000
		<b>ORG TOTAL</b>	<b>80,000</b>
<b>396</b>		<b><u>Prior Year Cash</u></b>	
	100	Prior Year Cash	
		<b>ORG TOTAL</b>	-
		<b>Total Estimated Revenues for General Fund</b>	<b>\$ 11,206,073</b>