

**2025 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

101655 WORTH TWP, BUTLER COUNTY

WORTH TWP, BUTLER County

BALANCE SHEET

December 31, 2025

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits	48,864									48,864
Total Liabilities and Other Credits		57,449									57,449
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	1,006,471	200,043						272,653		1,479,167
291-299	Other Equity										
Total Fund and Account Group Equity		1,006,471	200,043						272,653		1,479,167
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											1,536,616

WORTH TWP, BUTLER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Taxes

301.00	Real Estate Taxes	50,331						50,331
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes	4,212						4,212
310.10	Real Estate Transfer Taxes	47,969						47,969
310.20	Earned Income Taxes / Wage Taxes	234,488						234,488
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **							
310.60	Amusement / Admission Taxes	20,677						20,677
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		357,677						357,677

Licenses and Permits

320-322	All Other Licenses and Permits	1,152						1,152
321.80	Cable Television Franchise Fees	8,296						8,296
Total Licenses and Permits		9,448						9,448

Fines and Forfeits

330-332	Fines and Forfeits	2,078						2,078
Total Fines and Forfeits		2,078						2,078

WORTH TWP, BUTLER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	31,217	7,776					38,993
342.00	Rents and Royalties	275						275
Total Interest, Rents and Royalties		31,492	7,776					39,268

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants							
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
Total Federal								

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	317						317
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		176,206					176,206
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	10,944						10,944
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	22,320						22,320

WORTH TWP, BUTLER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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REVENUES

State

355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		33,581	176,206					209,787

Local Government Units

357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants							
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units								

Charges for Service

361.00	General Government	975						975
362.00	Public Safety	6,480						6,480
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	2,559						2,559
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)							
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services	1,261						1,261
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

WORTH TWP, BUTLER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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REVENUES

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service							
Total Charges for Service		11,275						11,275

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	4,000						4,000
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues		4,000						4,000

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

WORTH TWP, BUTLER County
STATEMENT OF REVENUES AND EXPENDITURES

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	321						321
Total Other Financing Sources		321						321

TOTAL REVENUES

449,872	183,982						633,854
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	32,798						32,798
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	3,850						3,850
403.00	Tax Collection	8,196						8,196
404.00	Solicitor / Legal Services	1,667						1,667
405.00	Secretary / Clerk	54,576						54,576
406.00	Other General Government Administration	31,611						31,611
407.00	IT-Networking Services-Data Processing	3,613						3,613
408.00	Engineering Services	11,929						11,929
409.00	General Government Buildings and Plant	19,690						19,690
Total General Government		167,930						167,930

Public Safety

410.00	Police							
411.00	Fire	36,744						36,744
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

WORTH TWP, BUTLER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Safety								
414.00	Planning and Zoning							
415.00	Emergency Management and Communications							
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
Total Public Safety		36,744						36,744

Health and Human Services								
420.00-425.00	Health and Human Services							
Total Health and Human Services								

Public Works - Sanitation								
426.00	Recycling Collection and Disposal	4,503						4,503
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection	6,300						6,300
Total Public Works - Sanitation		10,803						10,803

Public Works - Highways and Streets								
430.00	General Services - Administration	3,906						3,906
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	13,081	25,573					38,654
433.00	Traffic Control Devices	10,871	3,874					14,745
434.00	Street Lighting							

WORTH TWP, BUTLER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains		1,022					1,022
437.00	Repairs of Tools and Machinery	1,160	32,649					33,809
438.00	Maintenance and Repairs of Roads and Bridges	102,866	72,432					175,298
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		131,884	135,550					267,434

Other Public Works Enterprises								
440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking							
446.00	Storm Water and Flood Control							
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises								

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks							

WORTH TWP, BUTLER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries	1,000						1,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		1,000						1,000

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development								

Debt Service								
471.00	Debt Principal (short-term and long-term)							
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees							
Total Debt Service								

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	15,857						15,857
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	6,200						6,200

WORTH TWP, BUTLER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	6,810						6,810
487.00	Other Group Insurance Benefits	20,166						20,166
Total Employer Paid Benefits and Withholding Items		49,033						49,033

Insurance								
486.00	Insurance, Casualty, and Surety	16,068						16,068
Total Insurance		16,068						16,068

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
Total Unclassified Operating Expenditures								

Other Financing Uses								
491.00	Refund of Prior Year Revenues	1,463						1,463
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses							
Total Other Financing Uses		1,463						1,463

TOTAL EXPENDITURES	414,925	135,550						550,475
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	34,947	48,432						83,379
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WORTH TWP
December 31, 2025

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

0

Capitalized lease obligations

0

Net debt

0

WORTH TWP, BUTLER County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2025

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES			

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

205,274

Independent Public Accountant/Certified Public Accountant Submission Page
Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed:

Kenny Bonus Appointed Auditor/CPA

December 31, 2025

NOTES / COMMENTS