

EAST BUFFALO



TOWNSHIP

2019 ANNUAL BUDGET

Approved by the Board of Supervisors on December 10, 2018 during an advertised public meeting.

This presentation contains certain financial projections based upon a number of assumptions.
Fund balances as shown do not necessarily reflect total deposited funds/cash on-hand.
Dollar values have been rounded for ease in presentation.

EAST BUFFALO TOWNSHIP

2019 ANNUAL BUDGET

GENERAL FUND OPERATING REVENUE

ACCT. NO.	ACCOUNT	2019 BUDGET
BEGINNING BALANCE		3,443,494
<u>REAL ESTATE TAX</u>	<u>REAL ESTATE MILLAGE RATE</u>	<u>4.50</u>
01.301.010	REAL ESTATE TAX CURRENT YEAR	2,185,311
01.301.020	REAL ESTATE TAX PRIOR YEARS	65,000
01.301.060	REAL ESTATE TAX CLEAN & GREEN	75
	Total Real Estate Tax Revenue	2,250,386
<u>REAL ESTATE TRANSFER TAX</u>		
01.310 .010	REAL ESTATE TRANSFER TAX	190,000
	Total Real Estate Transfer Tax	190,000
<u>EARNED INCOME TAX</u>		
01.310.021	EARNED INCOME TAX CURRENT YEAR	770,000
01.310.022	EARNED INCOME TAX PRIOR YEARS	410,000
01.310.023	EARNED INCOME TAX DELINQUENT	0
	Total Earned Income Tax Revenue	1,180,000
<u>LOCAL SERVICE TAX</u>		
01.310.051	LOCAL SERVICE TAX CURRENT YEAR	126,000
01.310.052	LOCAL SERVICE TAX PRIOR YEARS	45,800
	Total Local Service Tax Revenue	171,800
 TOTAL TAX REVENUE		 3,792,186
<u>LICENSES AND PERMITS</u>		
01.321.061	PERMITS TRANSIENT RETAILERS	0
01.321.080	CABLE TELEVISION FRANCHISE FEES	38,500
01.322.000	PERMITS - DRIVEWAYS	500
01.322.080	PERMITS - STREET/ROW EXCAVATION	350
	Total License & Permit Revenue	39,350
<u>FINES AND FORFEITS</u>		
01.331.011	VEHICLE CODE ORDINANCE VIOLATIONS	6,500
01.331.030	PROPERTY MAINTENANCE FEES	3,000
	Total Fines & Forfeits Revenue	9,500
<u>INTEREST AND RENT</u>		

EAST BUFFALO TOWNSHIP

2019 ANNUAL BUDGET

GENERAL FUND OPERATING REVENUE

ACCT. NO.	ACCOUNT	2019 BUDGET
01.341.000	INTEREST ON CHECKING	60,000
01.342.020	RENT OF BUILDINGS	0
	Total Interest / Rent & Royalties	60,000
 <u>STATE REVENUE</u>		
01.354.015	RECYCLING/ACT 101	4,760
01.354.016	GREEN LIGHT GO GRANT	54,016
01.354.017	ARLE GRANT	77,550
01.354.120	DISASTER RELIEF - PEMA	0
01.355.001	PUBLIC UTILITY REALTY TAX (PURTA)	4,000
01.355.005	MUNICIPAL PENSION STATE AID	18,254
01.355.008	ALCOHOLIC BEVERAGES LICENSES	800
	Total State Revenue	159,380
 <u>LOCAL GOVERNMENT UNITS</u>		
01.354.000	OTHER LOCAL GOVERNMENT GRANTS	12,000
01.359.000	PAYMENTS IN LIEU OF TAXES (PILOT)	4,450
	Total Local Government Revenue	16,450
 <u>REVENUE FROM SERVICES</u>		
01.360.034	COPYING DOCUMENTS	0
01.361.030	ZONING, SUBDIVISION, LAND DEVELOPMENT	40,000
01.361.050	SALE OF PUBLICATIONS	0
01.362.011	ACCIDENT REPORTS	0
01.362.014	CRIMINAL HISTORY REPORTS	0
01.362.044	SEWAGE PERMITS (SEO FEES)	5,000
01.363.050	ADAPTIVE TRAFFIC SIGNALS REIMBURSEMENT	1,200
01.364.050	SALE OF RECYCLABLE MATERIALS	1,500
01.365.050	ANIMAL CONTROL OFFICER REIMBURSEMENT	6,854
	Total Service Fee Revenue	54,554
 <u>MISCELLANEOUS REVENUE</u>		
01.380.000	MISCELLANEOUS REVENUE	0
01.387.000	HEALTH BENEFITS EMPLOYEE CONTRIBUTIONS	9,500
01.389.000	OTHER UNCLASSIFIED REVENUE	1,000
01.391.100	SALE OF GENERAL FIXED ASSETS	9,500
01.392.095	CAPITAL RESERVE TRANSFER	276,200
01.393.010	MUNICIPAL COMPLEX	0
01.395.000	REFUND OF PRIOR YEAR EXPENSES	0

**EAST BUFFALO TOWNSHIP
2019 ANNUAL BUDGET
GENERAL FUND OPERATING REVENUE**

ACCT. NO.	ACCOUNT	2019 BUDGET
	OPEB	0
	Total Miscellaneous Revenue	296,200
TOTAL NON-TAX REVENUE		635,434
TOTAL REVENUE		4,427,620
TOTAL REVENUE + BEGINNING BALANCE		7,871,114

EAST BUFFALO TOWNSHIP

2019 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

ACCT. NO.	ACCOUNT	2019 BUDGET
PERSONNEL		
<u>ELECTED OFFICIALS</u>		
01.400.011	SUPERVISORS SALARIES	7,500
01.400.019	SUPERVISORS EMPLOYER TAXES	600
01.400.046	SUPERVISORS CONFERENCES	3,000
01.400.158	SUPERVISORS LIFE INSURANCE	1,000
01.400.159	SUPERVISORS HEALTH INSURANCES	0
01.400.324	SUPERVISORS CELLULAR PHONES	0
01.400.331	SUPERVISORS MILEAGE REIMBURSEMENTS	400
	Total Elected Officials	12,500
<u>ADMINISTRATIVE STAFF</u>		
01.401.010	TOWNSHIP MANAGER SALARY	66,575
01.401.030	TOWNSHIP MANAGER TRAINING & CONFERENCES	2,000
01.401.331	TOWNSHIP MANAGER MILEAGE REIMBURSEMENTS	500
01.405.014	ADMINISTRATIVE ASSISTANT WAGES	40,105
01.405.183	ADMINISTRATIVE ASSISTANT OVERTIME	1,750
01.405.046	ADMINISTRATIVE ASSISTANT TRAINING & CONF	1,000
01.405.163	ADMINISTRATIVE ASSISTANT PRESCRIPTIONS	0
01.405.331	ADMINISTRATIVE ASSISTANT MILEAGE REIMB	200
	Total Administrative Staff	112,130
<u>PUBLIC WORKS STAFF</u>		
01.430.014	PW ROADMASTER SALARY	102,765
01.430.018	PW EMPLOYEE WAGES	250,000
01.430.163	PW PRESCRIPTIONS	0
01.430.183	PW EMPLOYEE OVERTIME	5,000
01.430.365	PW EMPLOYEE RECYCLING WAGES	44,500
01.432.012	PW EMPLOYEE WINTER MAINTENANCE WAGES	20,000
	Total Public Works Staff	422,265
<u>EMPLOYEE BENEFITS (ALL NON UNIFORM)</u>		
01.483.030	PENSION CONTRIBUTION	18,254
01.487.198	GROUP LONG-TERM DISABILITY INSURANCE	2,275
01.409.154	GROUP SHORT-TERM DISABILITY INSURANCE	0
01.487.199	GROUP LIFE INSURANCE	3,000
01.486.000	INSURANCE MISCELLANEOUS	0
01.487.159	GROUP DENTAL/MEDICAL/VISION INSURANCE	236,547
01.481.010	EMPLOYER PAID FICA (SOCIAL SECURITY)	30,000
01.481.030	EMPLOYER PAID UNEMPLOYMENT (PSATS)	800

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GENERAL FUND EXPENDITURES

ACCT. NO.	ACCOUNT	2019 BUDGET
01.481.020	EMPLOYER PAID MEDICARE	7,050
01.484.354	INSURANCE WORKERS COMPENSATION	30,000
01.487.196	NON-UNIFORM RETIREE HEALTH INSURANCES	24,101
	Total Employee Benefits	352,027
Total Personnel Expense		898,922
OPERATING		
01.400.034	ADVERTISING AND PRINTING	5,000
01.400.420	DUES & SUBSCRIPTIONS	3,200
01.401.324	TOWNSHIP MANAGER CELLULAR TELEPHONE	700
01.405.021	OFFICE SUPPLIES	4,000
01.405.325	POSTAGE	750
01.486.350	INSURANCE & BONDING	46,000
Total Operating Expense		59,650
FACILITY/BUILDINGS		
01.400.381	RENT OF LAND	1,850
01.405.030	OTHER SERVICES & CHARGES	1,500
01.405.070	OFFICE FURNITURE & EQUIPMENT	5,000
01.409.020	BUILDING SUPPLIES	5,000
01.409.230	HEATING FUEL (PRE 2013 CONSTRUCTION)	0
01.409.321	TELEPHONE AND INTERNET	2,500
01.409.361	ELECTRIC MUNICIPAL COMPLEX	19,000
01.409.362	NATURAL GAS PUBLIC WORKS GARAGE (HEAT ONLY)	6,000
01.409.364	SEWAGE MUNICIPAL COMPLEX	400
01.409.365	REFUSE MUNICIPAL COMPLEX	1,000
01.409.366	WATER MUNICIPAL COMPLEX	2,000
01.409.371	REPAIRS & MAINTENANCE LAND	10,500
01.409.373	REPAIRS & MAINTENANCE BUILDINGS	22,000
Total Facility/Buildings Expense		76,750
OPERATING - PUBLIC WORKS		
01.426.022	RECYCLING OPERATING SUPPLIES	12,500
01.430.030	PW OTHER CHARGES	22,000
01.430.044	PW LAUNDRY SERVICES	6,600
01.430.231	GASOLINE	3,200
01.430.232	DIESEL	32,000
01.430.324	PW CELLULAR TELEPHONES	1,000

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GENERAL FUND EXPENDITURES

ACCT. NO.	ACCOUNT	2019 BUDGET
01.430.329	PW EMPLOYEE PAGERS	600
01.432.030	PW WINTER MAINTENANCE SUPPLIES	17,000
01.433.000	TRAFFIC CONTROL DEVICES (SIGNS & MARKINGS)	23,000
01.433.361	TRAFFIC SIGNAL ELECTRIC	2,275
01.433.374	TRAFFIC SIGNAL MAINTENANCE	135,000
01.436.000	STORM SEWERS & DRAINAGE	454,800
01.437.000	EQUIPMENT REPAIRS & MAINTENANCE	40,000
01.437.384	EQUIPMENT RENTAL	20,000
01.438.000	STREET CONSTRUCTION/MAINTENANCE	130,000
Total Operating - Public Works Expense		899,975
 CAPITAL PURCHASES - PUBLIC WORKS		
01.430.074	EQUIPMENT PURCHASES	200,000
01.439.000	TURTLE CREEK BRIDGE PROJECT	0
Total Public Works Capital Expense		200,000
 CAPITAL EXPENSES		
01.489.000	ANNUAL CONTINGENCY RESERVE	100,000
01.400.600	MUNICIPAL COMPLEX CONSTRUCTION	0
01.400.690	CAPITAL CONSTRUCTION - OTHER	80,000
Total Capital Expenses		180,000
 PROFESSIONAL SERVICES FEES		
01.400.031	OTHER PROFESSIONAL SERVICES	20,000
01.400.125	AUDITOR FEES	6,500
01.403.011	ELECTED TAX COLLECTOR WAGES (2%) - RE	43,706
01.403.019	ELECTED TAX COLLECTOR EMPLOYER TAXES - RE	3,600
01.403.020	TAX COLLECTION SUPPLIES - RE	5,500
01.403.039	EI & LST COLLECTION FEES (BERKHEIMER)	24,738
01.404.031	SOLICITOR FEES	46,350
01.408.031	TOWNSHIP ENGINEERING FEES	50,000
01.413.031	PROPERTY MAINTENANCE FEES (CKCOG)	3,350
Total Professional Services Expenses		203,744
 ANIMAL CONTROL		
01.419.018	ANIMAL ENFORCEMENT OFFICER WAGES	8,640
01.419.019	ANIMAL ENFORCEMENT OFFICER EMPLOYER TAXES	775
01.419.020	ANIMAL ENFORCEMENT SUPPLIES	500

EAST BUFFALO TOWNSHIP 2019 ANNUAL BUDGET GENERAL FUND EXPENDITURES

ACCT. NO.	ACCOUNT	2019 BUDGET
01.419.324	ANIMAL ENFORCEMENT OFFICER CELLULAR PHONE	0
Total Animal Control		9,915
HEALTH & HUMAN SERVICES		
01.420.000	HEALTH & WELFARE	0
Total Health and Welfare		0
PLANNING & ZONING		
01.414.013	PLANNING/ZONING DIRECTOR SALARY	0
01.414.014	PLANNING/ZONING CLERICAL WAGES	0
01.414.019	PLANNING COMMISSION EMPLOYER TAXES	183
01.414.030	PLANNING/ZONING DEPARTMENT SERVICES (w/ KELLY)	0
01.414.031	PLANNING/ZONING PROFESSIONAL SERVICES	15,000
01.414.034	PLANNING/ZONING ADVERTISING	1,000
01.414.045	PLANNING/ZONING CONTRACTED SERVICES (CK-COG)	46,500
01.414.140	PLANNING COMMISSION MEMBERS STIPEND - (7) @ \$25/Mtg	2,100
01.414.325	PLANNING/ZONING POSTAGE	0
Total Planning & Zoning Expense		64,783
PUBLIC SAFETY		
01.410.000	REGIONAL POLICE SERVICES	1,080,084
01.410.030	REGIONAL POLICE OTHER	0
01.410.159	POLICE RETIREE HEALTH INSURANCE	64,036
01.410.163	POLICE RETIREE HEALTH REIMBURSEMENT (DEDUCTIBLE/CO-PAYS)	600
01.415.030	EMERGENCY MANAGEMENT (EMC)	2,500
Total Township Public Safety Expense		0
Total Regional Police Expense		1,147,220
RECREATION AND CULTURE		
01.451.053	RECREATION AUTHORITY	118,352
01.454.371	PARK LAND MAINTENANCE	19,000
01.454.373	PARK BUILDING MAINTENANCE	30,000
Total Recreation and Cultural		167,352
SEWAGE OFFICER		
01.429.114	SEWAGE ENFORCEMENT OFFICER FEES	8,000
Total Sewage Officer		8,000

EAST BUFFALO TOWNSHIP 2019 ANNUAL BUDGET GENERAL FUND EXPENDITURES

ACCT. NO.	ACCOUNT	2019 BUDGET
DEBT SERVICE		
01.258.010	MORTGAGE - PRINCIPAL	96,030
01.472.010	MORTGAGE - INTEREST	33,420
01.258.012	PIB LOAN - PRINCIPAL	148,775
01.472.012	PIB LOAN - INTEREST	7,099
01.258.001	OPEB - PRINCIPAL	100,414
01.472.020	OPEB - INTEREST	5,215
Total Debt Service		390,953
INTERFUND OPERATING TRANSFERS		
01.492.030	INTERFUND OPERATING TRANSFERS	100,000
01.492.070	TRANSFER TO OPEB INVESTMENT ACCOUNT	0
Total Interfund Operating Transfers		100,000
TOTAL GENERAL FUND EXPENDITURES		4,407,264
BEGINNING BALANACE + REVENUE		7,871,113
MISCELLANEOUS ADJUSTMENTS *		
ENDING BALANCE		3,463,849

EAST BUFFALO TOWNSHIP

2019 ANNUAL BUDGET

CAPITAL RESERVE

ACCT. NO.	ACCOUNT	2019 BUDGET
BEGINNING BALANCES		1,730,896.32
01.100.000	CAPITAL RESERVE	262,030.52
01.100.001	BVRA PENN VEST	0.00
01.100.002	EQUIPMENT RESERVE	376,653.00
01.100.003	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	0.00
01.100.004	STREET/BRIDGE MAINTENANCE	700,000.00
01.100.005	MUNICIPAL COMPLEX	175,000.00
01.100.006	PARKS & RECREATION	217,212.80
 REVENUE		
95.100.000	CAPITAL RESERVE IN GENERAL FUND	0.00
95.100.002	EQUIPMENT RESERVE	0.00
95.100.003	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	0.00
95.100.004	STREET/BRIDGE MAINTENANCE	0.00
95.100.005	MUNICIPAL COMPLEX	0.00
95.100.006	PARKS & RECREATION	8,606.40
	PIB-REPAYMENT TO GENERAL FUND	0.00
	2009 BVRA LOAN REPAYMENT	0.00
95.100.341	INTEREST SAVINGS	25,000.00
	Total Capital Reserve Revenue	33,606.40
 EXPENSES		
95.100.000	CAPITAL RESERVE IN GENERAL FUND	0.00
95.100.001	BVRA PENN VEST	0.00
	PIB - ROAD REPAIR/CONSTRUCTION	0.00
	NEW MUNICIPAL BUILDINGS	0.00
95.100.002	EQUIPMENT RESERVE	95,000.00
95.100.003	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	0.00
95.100.004	STREET/BRIDGE MAINTENANCE	101,200.00
95.100.005	MUNICIPAL COMPLEX	80,000.00
95.100.006	PARKS & RECREATION	0.00
	Total Expenditures	276,200.00
 ENDING BALANCE		
95.100.000	CAPITAL RESERVE	287,030.52
95.100.001	BVRA PENN VEST	0.00
95.100.002	EQUIPMENT RESERVE	281,653.00

95.100.003	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	0.00
95.100.004	STREET/BRIDGE MAINTENANCE	598,800.00
95.100.005	MUNICIPAL COMPLEX	95,000.00
95.100.006	PARKS & RECREATION	225,819.20
ENDING BALANCE		1,488,302.72

EAST BUFFALO TOWNSHIP 2019 ANNUAL BUDGET STREET LIGHT FUND

ACCT. NO.	ACCOUNT	REAL ESTATE MILLAGE RATE 0.070 2019 BUDGET
02.100.000	BEGINNING BALANCE	77,032
<u>REVENUE</u>		
02.301.010	TAXES CURRENT	35,410
02.301.020	TAXES PRIOR YEARS	1,000
02.341.000	INTEREST	875
02.380.000	MISCELLANEOUS REVENUE	
	Total Light Fund Revenue	37,285
<u>EXPENSES</u>		
02.403.011	TAX COLLECTOR - WAGES & EMPLOYER EXPENSES	800
02.409.361	LIGHT BILL	32,400
02.480.000	MISCELLANEOUS EXPENSES	
	Total Light Fund Expenses	33,200
	ENDING BALANCE	81,117

EAST BUFFALO TOWNSHIP 2019 ANNUAL BUDGET FIRE DEPARTMENT FUND

ACCT. NO.	REAL ESTATE MILLAGE RATE ACCOUNT	0.46 2019 BUDGET
03.100.000	BEGINNING BALANCE	1,000
REVENUE		
03.239.000	VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION	37,354
03.301.010	TAXES CURRENT	232,695
03.301.020	TAXES PRIOR YEARS	6,500
03.341.000	INTEREST	1,200
	Total Fire Fund Revenue	277,749
EXPENSES		
03.403.011	TAX COLLECTOR - WAGES & EMPLOYER EXPENSES	5,100
03.411.354	FIRE-WORKERS COMP. INSUR.	7,475
03.411.050	CONTRIBUTION TO FIRE CO.	179,592
03.411.055	CONTRIBUTION TO FIRE RELIEF	37,354
03.430.030	MISCELLANEOUS	0
	Total Fire Fund Expenses	229,521
	ENDING BALANCE	49,228

EAST BUFFALO TOWNSHIP 2019 ANNUAL BUDGET WATER HYDRANT FUND

ACCT. NO.	ACCOUNT	REAL ESTATE MILLAGE RATE 0.080 2019 BUDGET
06.100.000	BEGINNING BALANCE	39,231
REVENUE		
06.301.010	TAXES CURRENT	26,709
06.301.020	TAXES PRIOR YEARS	1,000
06.341.000	INTEREST	460
	Total Water Hydrants Revenue	28,169
EXPENSES		
06.403.011	TAX COLLECTOR - WAGES & EMPLOYER EXPENSES	600
06.409.366	HYDRANT RENTAL	25,500
06.480.000	MISCELLANEOUS EXPENSES	0
	Total Water Hydrants Expenses	26,100
	ENDING BALANCE	41,300

EAST BUFFALO TOWNSHIP 2019 ANNUAL BUDGET MUNICIPAL LIQUID FUELS

ACCT. NO.	ACCOUNT	2019 BUDGET
35.100.000	BEGINNING BALANCE	232,548
<u>REVENUE</u>		
35.355.005	STATE LIQUID FUELS AID	282,035
	TURNBACK PROGRAM	16,520
35.341.000	INTEREST	2,900
35.380.000	MISCELLANEOUS	0
	Total Liquid Fuels Revenue	301,455
<u>EXPENSES</u>		
35.430.074	TOTAL MAJOR PURCHASES	0
35.432.000	SNOW REMOVAL	45,857
35.433.000	SIGNALS & SIGNS	20,000
35.436.000	STORM SEWERS & DRAINAGE	0
35.438.000	ROAD MAINTENANCE	330,000
35.439.000	ROAD CONSTRUCTION	
	Total Liquid Fuels Expenses	395,857
ENDING BALANCE		138,145.59