

EAST BUFFALO



TOWNSHIP

2020 ANNUAL BUDGET

APPROVED BY THE BOARD OF SUPERVISORS ON DECEMBER 16, 2019

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
2020 ANNUAL BUDGET
TOTAL TOWNSHIP MILLAGE 4.6**

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EAST BUFFALO TOWNSHIP 2020 ANNUAL BUDGET GENERAL FUND REVENUE

ACCT. NO.	ACCOUNT	2020 BUDGET
PROJECTED BEGINNING BALANCE		3,865,655
REAL ESTATE TAX		
	REAL ESTATE MILLAGE RATE *	4.00
01.301.010	REAL ESTATE TAX CURRENT YEAR	1,961,338
01.301.020	REAL ESTATE TAX PRIOR YEARS	85,000
01.301.060	REAL ESTATE TAX CLEAN & GREEN	150
	Total Real Estate Tax Revenue	2,046,488
REAL ESTATE TRANSFER TAX		
01.310 .010	REAL ESTATE TRANSFER TAX	175,000
	Total Real Estate Transfer Tax	175,000
EARNED INCOME TAX		
01.310.021	EARNED INCOME TAX CURRENT YEAR	862,750
01.310.022	EARNED INCOME TAX PRIOR YEARS	404,000
	Total Earned Income Tax Revenue	1,266,750
LOCAL SERVICE TAX		
01.310.051	LOCAL SERVICE TAX CURRENT YEAR	135,000
01.310.052	LOCAL SERVICE TAX PRIOR YEARS	48,500
	Total Local Service Tax Revenue	183,500
 TOTAL TAX REVENUE		 3,671,738
LICENSES AND PERMITS		
01.321.061	PERMITS - TRANSIENT RETAILERS	25
01.321.080	CABLE TELEVISION FRANCHISE FEES	38,500
01.322.000	PERMITS - DRIVEWAYS	550
01.322.080	PERMITS - STREET/ROW EXCAVATION	525
	Total License & Permit Revenue	39,600
FINES AND FORFEITS		
01.331.011	VEHICLE CODE / ORDINANCE VIOLATIONS	2,550
01.331.030	PROPERTY MAINTENANCE FEES	1,000
	Total Fines & Forfeits Revenue	3,550
INTEREST AND RENT		
01.341.000	INTEREST ON CHECKING	57,000
01.342.020	RENT OF BUILDINGS	0
	Total Interest / Rent & Royalties	57,000

EAST BUFFALO TOWNSHIP 2020 ANNUAL BUDGET GENERAL FUND REVENUE

ACCT. NO.	ACCOUNT	2020 BUDGET
<u>STATE REVENUE</u>		
01.354.015	RECYCLING/ACT 101	3,000
01.354.016	GREEN LIGHT GO GRANT	390,000
01.354.017	ARLE GRANT	77,550
01.355.001	PUBLIC UTILITY REALTY TAX (PURTA)	4,100
01.355.005	MUNICIPAL PENSION STATE AID	39,212
01.355.008	ALCOHOLIC BEVERAGE LICENSES	600
	Total State Revenue	514,462
<u>LOCAL GOVERNMENT UNITS</u>		
01.354.000	OTHER LOCAL GOVERNMENT GRANTS	0
01.359.000	PAYMENTS IN LIEU OF TAXES (PILOT)	10,487
	Total Local Government Revenue	10,487
<u>REVENUE FROM SERVICES</u>		
01.361.030	ZONING, SUBDIVISION, LAND DEVELOPMENT	65,000
01.362.044	SEWAGE PERMITS (SEO FEES)	3,250
01.363.050	ADAPTIVE TRAFFIC SIGNALS REIMBURSEMENT	1,200
01.364.050	SALE OF RECYCLABLE MATERIALS	1,200
01.365.050	ANIMAL CONTROL OFFICER REIMBURSEMENT	6,602
	Total Service Fee Revenue	77,252
<u>MISCELLANEOUS REVENUE</u>		
01.380.000	MISCELLANEOUS REVENUE	0
01.387.000	HEALTH BENEFITS EMPLOYEE CONTRIBUTIONS	11,000
01.389.000	OTHER UNCLASSIFIED REVENUE	1,000
01.391.100	SALE OF GENERAL FIXED ASSETS	20,000
01.392.095	CAPITAL RESERVE TRANSFER	0
	Total Miscellaneous Revenue	32,000
TOTAL NON-TAX REVENUE		734,351
TOTAL REVENUE		4,406,089
TOTAL REVENUE + BEGINNING BALANCE		8,271,744

* REAL ESTATE TAX CURRENT YEAR MILLAGE RATE

Presentation includes a millage reduction from 4.5 to 4.0 for budget year 2020.

Millage of 4.0 results in real estate taxation of \$4.00 per \$1,000 of assessed property value.

EAST BUFFALO TOWNSHIP

2020 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

ACCT. NO.	ACCOUNT	2020 BUDGET
PERSONNEL		
<u>ELECTED OFFICIALS</u>		
01.400.011	SUPERVISORS SALARIES	7,500
01.400.019	SUPERVISORS EMPLOYER TAXES	575
01.400.046	SUPERVISORS CONFERENCES	3,000
01.400.158	SUPERVISORS LIFE INSURANCE	985
	Total Elected Officials	12,060
<u>ADMINISTRATIVE STAFF</u>		
01.401.010	TOWNSHIP MANAGER SALARY	88,500
01.401.030	TOWNSHIP MANAGER TRAINING & CONFERENCES	500
01.401.331	TOWNSHIP MANAGER TRAVEL	2,000
01.405.014	ADMINISTRATIVE ASSISTANT WAGES	46,360
01.405.183	ADMINISTRATIVE ASSISTANT OVERTIME	3,345
01.405.046	ADMINISTRATIVE ASSISTANT TRAINING & CONF	2,000
01.405.331	ADMINISTRATIVE ASSISTANT MILEAGE REIMB	100
	Total Administrative Staff	142,805
<u>PUBLIC WORKS STAFF</u>		
01.430.014	PW ROADMASTER SALARY	72,100
01.430.018	PW EMPLOYEE WAGES	202,400
01.430.183	PW EMPLOYEE OVERTIME	3,000
01.430.365	PW EMPLOYEE RECYCLING WAGES	102,000
01.432.012	PW EMPLOYEE WINTER MAINTENANCE WAGES	25,000
	Total Public Works Staff	404,500
<u>EMPLOYEE BENEFITS (ALL NON UNIFORM)</u>		
01.483.030	PENSION CONTRIBUTION	39,212
01.483.197	NON-UNIFORM IRA CONTRIBUTION	3,098
01.487.198	GROUP LONG-TERM DISABILITY INSURANCE	2,125
01.487.199	LIFE INSURANCE	2,950
01.487.159	GROUP DENTAL/MEDICAL/VISION INSURANCE	206,000
01.481.010	EMPLOYER PAID FICA (SOCIAL SECURITY)	34,300
01.481.030	EMPLOYER PAID UNEMPLOYMENT (PSATS)	735
01.481.020	EMPLOYER PAID MEDICARE	8,000
01.484.354	INSURANCE WORKERS COMPENSATION	22,500
01.487.196	NON-UNIFORM RETIREE HEALTH INSURANCES	29,250
	Total Employee Benefits	348,170
Total Personnel Expense		907,535

EAST BUFFALO TOWNSHIP

2020 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

ACCT. NO.	ACCOUNT	2020 BUDGET
OPERATING		
01.400.034	ADVERTISING AND PRINTING	5,800
01.400.420	DUES & SUBSCRIPTIONS	2,600
01.401.324	TOWNSHIP MANAGER CELLULAR TELEPHONE	925
01.405.324	CELLULAR TELEPHONE - ADMIN ASSISTANT	925
01.405.021	OFFICE SUPPLIES	3,500
01.405.325	POSTAGE	875
01.486.350	INSURANCE & BONDING	46,500
Total Operating Expense		61,125
FACILITY/BUILDINGS		
01.400.381	RENT OF LAND	2,500
01.405.030	OTHER SERVICES & CHARGES	2,000
01.405.070	OFFICE FURNITURE & EQUIPMENT	30,000
01.409.020	BUILDING SUPPLIES	4,800
01.409.321	TELEPHONE AND INTERNET	2,400
01.409.361	ELECTRIC MUNICIPAL COMPLEX	17,700
01.409.362	NATURAL GAS PUBLIC WORKS GARAGE (HEAT ONLY)	5,000
01.409.364	SEWAGE MUNICIPAL COMPLEX	490
01.409.365	REFUSE MUNICIPAL COMPLEX	1,000
01.409.366	WATER MUNICIPAL COMPLEX	1,875
01.409.371	REPAIRS & MAINTENANCE LAND	11,500
01.409.373	REPAIRS & MAINTENANCE BUILDINGS	24,500
Total Facility/Buildings Expense		103,765

EAST BUFFALO TOWNSHIP

2020 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

ACCT. NO.	ACCOUNT	2020 BUDGET
OPERATING - PUBLIC WORKS		
01.426.022	RECYCLING OPERATING SUPPLIES	45,000
01.430.030	PW OTHER CHARGES	22,000
01.430.044	PW LAUNDRY SERVICES	6,000
01.430.231	GASOLINE	2,850
01.430.232	DIESEL	31,500
01.430.324	PW CELLULAR TELEPHONES	875
01.430.329	PW EMPLOYEE PAGERS	2,500
01.432.030	PW WINTER MAINTENANCE SUPPLIES	22,000
01.433.000	TRAFFIC CONTROL DEVICES (SIGNS & MARKINGS)	24,000
01.433.361	TRAFFIC SIGNAL ELECTRIC	2,250
01.433.374	TRAFFIC SIGNAL MAINTENANCE	15,000
01.433.375	TRAFFIC SIGNAL REPLACEMENT (GRANT - GLG)	480,000
01.433.376	TRAFFIC SIGNAL UPGRADES (GRANT - ARLE)	88,200
01.436.000	STORM SEWERS & DRAINAGE	60,000
01.437.000	EQUIPMENT REPAIRS & MAINTENANCE	30,000
01.437.384	EQUIPMENT RENTAL	22,000
01.438.000	STREET CONSTRUCTION/MAINTENANCE	350,000
Total Operating - Public Works Expense		1,204,175
CAPITAL PURCHASES - PUBLIC WORKS		
01.430.074	EQUIPMENT PURCHASES	210,000
Total Public Works Capital Expense		210,000
CAPITAL EXPENSES		
01.489.000	CONTINGENCY RESERVE	200,000
01.400.690	CAPITAL CONSTRUCTION - OTHER	100,000
Total Capital Expenses		300,000

EAST BUFFALO TOWNSHIP

2020 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

ACCT. NO.	ACCOUNT	2020 BUDGET
PROFESSIONAL SERVICES FEES		
01.400.031	OTHER PROFESSIONAL SERVICES	75,000
01.400.125	AUDITOR FEES	6,700
01.403.011	ELECTED TAX COLLECTOR WAGES (2%) - RE	5,000
01.403.020	TAX COLLECTION SUPPLIES - RE	3,600
01.403.039	EI & LST COLLECTION FEES (BERKHEIMER)	25,000
01.404.031	SOLICITOR FEES	60,000
01.408.031	TOWNSHIP ENGINEERING FEES	50,000
01.413.031	PROPERTY MAINTENANCE FEES (CKCOG)	2,400
Total Professional Services Expenses		227,700
ANIMAL CONTROL		
01.419.018	ANIMAL ENFORCEMENT OFFICER WAGES	8,750
01.419.019	ANIMAL ENFORCEMENT OFFICER EMPLOYER TAXES	746
01.419.020	ANIMAL ENFORCEMENT SUPPLIES	410
Total Animal Control		9,906
PLANNING AND ZONING		
01.414.019	PLANNING COMMISSION EMPLOYER TAXES	180
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)	50,000
01.414.140	PLANNING COMMISSION MEMBERS STIPEND	2,100
Total Planning & Zoning Expense		68,280
PUBLIC SAFETY		
01.410.000	REGIONAL POLICE SERVICES	1,108,078
01.410.159	POLICE RETIREE HEALTH INSURANCE	100,000
01.410.163	POLICE RETIREE HEALTH REIMBURSEMENT (DEDUCTIBLE,	600
01.415.030	EMERGENCY MANAGEMENT (EMC)	100
Total Public Safety Expense		1,208,778

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GENERAL FUND EXPENDITURES

ACCT. NO.	ACCOUNT	2020 BUDGET
RECREATION AND CULTURE		
01.451.053	RECREATION AUTHORITY	120,719
01.454.371	PARK LAND MAINTENANCE	15,000
01.454.373	PARK BUILDING MAINTENANCE	2,500
Total Recreation and Cultural		138,219
SEWAGE OFFICER		
01.429.114	SEWAGE ENFORCEMENT OFFICER FEES	3,000
Total Sewage Officer		3,000
DEBT SERVICE		
01.258.010	MORTGAGE - PRINCIPAL	98,006
01.472.010	MORTGAGE - INTEREST	31,444
01.258.012	PIB LOAN - PRINCIPAL	151,207
01.472.012	PIB LOAN - INTEREST	4,667
Total Debt Service		285,324
INTERFUND OPERATING TRANSFERS		
01.492.030	INTERFUND OPERATING TRANSFERS	0
Total Interfund Operating Transfers		0
TOTAL GENERAL FUND EXPENDITURES		4,727,806
BEGINNING BALANACE + REVENUE		8,271,744
ENDING BALANCE		3,543,937

EAST BUFFALO TOWNSHIP 2020 ANNUAL BUDGET FIRE DEPARTMENT FUND

		MILLAGE RATE *	0.45
ACCT. NO.	ACCOUNT	2020 BUDGET	
03.100.000	PROJECTED BEGINNING BALANCE		1,000
REVENUE			
03.239.000	GRANT FIREMEN'S RELIEF ASC.		43,500
03.301.010	TAXES CURRENT		220,850
03.301.020	TAXES PRIOR YEARS		7,500
03.341.000	INTEREST		775
	Total Fire Fund Revenue		272,625
EXPENSES			
03.403.011	WAGES TAX COLLECTOR		0
03.411.354	FIRE-WORKERS COMP. INSUR.		7,800
03.411.050	CONTRIBUTION TO FIRE CO.		175,551
03.411.055	CONTRIBUTION TO FIRE RELIEF		43,500
	Total Fire Fund Expenses		226,851
		ENDING BALANCE	46,774

* William Cameron Engine Company is funded in part by municipal contributions.
 East Buffalo Township generates this funding through real estate tax assessments for all non-exempt properties.
 This presentation includes a millage reduction from 0.46 to 0.45 for budget year 2020.
 Millage of 0.45 results in real estate taxation of \$0.45 per \$1,000 of assessed property value.

EAST BUFFALO TOWNSHIP 2020 ANNUAL BUDGET WATER HYDRANT FUND

		MILLAGE RATE*	0.08
ACCT. NO.	ACCOUNT	2020 BUDGET	
	PROJECTED BEGINNING BALANCE		45,132
<u>REVENUE</u>			
06.301.010	TAXES CURRENT		26,400
06.301.020	TAXES PRIOR YEARS		725
06.341.000	INTEREST		500
	Total Water Hydrants Revenue		27,625
<u>EXPENSES</u>			
06.403.011	WAGES TAX COLLECTOR		0
06.488.366	HYDRANT RENTAL		24,000
	Total Water Hydrants Expenses		24,000
		ENDING BALANCE	48,757

* This presentation includes maintaining a millage of 0.08 for budget year 2020.
 Tax is assessed on all non-exempt properties within 780 feet of a hydrant.
 Millage of 0.08 results in real estate taxation of \$0.08 per \$1,000 of assessed property value.

EAST BUFFALO TOWNSHIP 2020 ANNUAL BUDGET STREET LIGHTS FUND

		MILLAGE RATE	0.07
ACCT. NO.	ACCOUNT	2020 BUDGET	
02.100.000	PROJECTED BEGINNING BALANCE		81,178
REVENUE			
02.301.010	TAXES CURRENT		34,350
02.301.020	TAXES PRIOR YEARS		600
02.341.000	INTEREST		875
	Total Light Fund Revenue		35,825
EXPENSES			
02.403.011	WAGES-TAX COLLECTOR		0
02.409.361	LIGHT BILL		32,000
	Total Light Fund Expenses		30,966
		ENDING BALANCE	85,003

* This presentation includes maintaining a millage of 0.07 for budget year 2020.
 Tax is assessed on all non-exempt properties.
 Millage of 0.07 results in real estate taxation of \$0.07 per \$1,000 of assessed property value.

EAST BUFFALO TOWNSHIP 2020 ANNUAL BUDGET MUNICIPAL LIQUID FUELS

ACCT. NO.	ACCOUNT	2020 BUDGET
35.100.000	PROJECTED BEGINNING BALANCE	199,174
<u>REVENUE</u>		
35.355.005	STATE LIQUID FUELS AID	276,284
	TURNBACK PROGRAM	16,520
35.341.000	INTEREST	4,000
	Total Liquid Fuels Revenue	296,804
<u>EXPENSES</u>		
35.430.074	TOTAL MAJOR PURCHASES	0
35.432.000	SNOW REMOVAL	48,000
35.433.000	SIGNALS & SIGNS	35,000
35.438.000	ROAD MAINTENANCE	350,000
	Total Liquid Fuels Expenses	433,000
	ENDING BALANCE	62,979

Municipal Liquid Fuels (Act 655): State funding, a portion of which is based on the State's Motor License Fund taxes (vehicle fuel taxes). The actual allocation may be affected by changes in consumption or wholesale prices. Municipal allocations are based on population and miles of roads on their approved Liquid Fuels Inventory. Funds can be spent for specific purposes related to street/road improvements.

EAST BUFFALO TOWNSHIP 2020 ANNUAL BUDGET CAPITAL RESERVE

ACCT. NO.	ACCOUNT	2020 BUDGET
PROJECTED BEGINNING BALANCE		1,967,183
01.100.000	CAPITAL RESERVE	290,428
01.100.002	EQUIPMENT RESERVE	401,653
01.100.004	STREET/ROAD MAINTENANCE	775,000
01.100.005	MUNICIPAL COMPLEX	225,000
01.100.006	PARKS & RECREATION	275,102
REVENUE		
01.100.000	CAPITAL RESERVE IN GENERAL FUND	0
01.100.002	EQUIPMENT RESERVE	0
01.100.004	STREET/ROAD MAINTENANCE	0
01.100.005	MUNICIPAL COMPLEX	0
01.100.006	PARKS & RECREATION	8,606
01.100.341	INTEREST SAVINGS	25,500
Total Capital Reserve Revenue		34,106
EXPENSES		
01.100.000	CAPITAL RESERVE IN GENERAL FUND	0
01.100.002	EQUIPMENT RESERVE	0
01.100.004	STREET/ROAD MAINTENANCE	0
01.100.005	MUNICIPAL COMPLEX	0
01.100.006	PARKS & RECREATION	0
Total Expenditures		0
ENDING BALANCE		
01.100.000	CAPITAL RESERVE	315,928
01.100.002	EQUIPMENT RESERVE	401,653
01.100.004	STREET/ROAD MAINTENANCE	775,000
01.100.005	MUNICIPAL COMPLEX	225,000
	PARKS & RECREATION	283,708
ENDING BALANCE		2,001,290