

EAST BUFFALO



TOWNSHIP

2021 ANNUAL BUDGET

Approved by the Board of Supervisors on Monday, December 14, 2020.

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 2021 ANNUAL BUDGET

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- Total tax rate is 4.56 mills for non-exempt properties subject to the hydrant tax.
\$4.56 tax per \$1,000 of assessed value.
- Total tax rate rate 4.50 mills, for non-exempt properties not subject to hydrant tax.
\$4.50 tax per \$1,000 of assessed value.

EAST BUFFALO TOWNSHIP 2021 ANNUAL BUDGET GENERAL FUND REVENUE

ACCT. NO.	ACCOUNT	2021 BUDGET
PROJECTED BEGINNING BALANCE		4,216,197
REAL ESTATE TAX		
	REAL ESTATE MILLAGE RATE *	4.00
01.301.010	REAL ESTATE TAX CURRENT YEAR	1,976,045
01.301.020	REAL ESTATE TAX PRIOR YEARS	50,000
01.301.060	REAL ESTATE TAX CLEAN & GREEN	200
	Total Real Estate Tax Revenue	2,026,245
REAL ESTATE TRANSFER TAX		
01.310 .010	REAL ESTATE TRANSFER TAX	205,000
	Total Real Estate Transfer Tax	205,000
EARNED INCOME TAX		
01.310.021	EARNED INCOME TAX CURRENT YEAR	875,000
01.310.022	EARNED INCOME TAX PRIOR YEARS	400,000
	Total Earned Income Tax Revenue	1,275,000
LOCAL SERVICE TAX		
01.310.051	LOCAL SERVICE TAX CURRENT YEAR	135,000
01.310.052	LOCAL SERVICE TAX PRIOR YEARS	44,000
	Total Local Service Tax Revenue	179,000
 TOTAL TAX REVENUE		 3,685,245
LICENSES AND PERMITS		
01.321.061	PERMITS - TRANSIENT RETAILERS	75
01.321.080	CABLE TELEVISION FRANCHISE FEES	41,000
01.322.000	PERMITS - DRIVEWAYS	500
01.322.080	PERMITS - STREET/ROW EXCAVATION	420
	Total License & Permit Revenue	41,995
FINES AND FORFEITS		
01.331.011	VEHICLE CODE / ORDINANCE VIOLATIONS	5,000
01.331.030	PROPERTY MAINTENANCE FEES	0
	Total Fines & Forfeits Revenue	5,000
INTEREST AND RENT		
01.341.000	INTEREST ON CHECKING	36,000
01.342.020	RENT OF BUILDINGS	0
	Total Interest / Rent & Royalties	36,000

EAST BUFFALO TOWNSHIP

2021 ANNUAL BUDGET

GENERAL FUND REVENUE

ACCT. NO.	ACCOUNT	2021 BUDGET
<u>STATE REVENUE</u>		
01.354.015	RECYCLING/ACT 101	0
01.354.016	GREEN LIGHT GO GRANT	0
01.354.017	ARLE GRANT	0
70.354.000	DCNR PARK GRANT	225,000
01.355.001	PUBLIC UTILITY REALTY TAX (PURTA)	3,965
01.355.005	MUNICIPAL PENSION STATE AID	32,931
01.355.008	ALCOHOLIC BEVERAGE LICENSES	0
	Total State Revenue	261,896
<u>LOCAL GOVERNMENT UNITS</u>		
01.354.000	OTHER LOCAL GOVERNMENT GRANTS	45,000
01.359.000	PAYMENTS IN LIEU OF TAXES (PILOT)	7,864
	Total Local Government Revenue	52,864
<u>REVENUE FROM SERVICES</u>		
01.361.030	ZONING, SUBDIVISION, LAND DEVELOPMENT	50,000
01.362.044	SEWAGE PERMITS (SEO FEES)	2,000
01.363.050	ADAPTIVE TRAFFIC SIGNALS REIMBURSEMENT	1,440
01.364.050	SALE OF RECYCLABLE MATERIALS	1,500
01.365.050	ANIMAL CONTROL OFFICER REIMBURSEMENT	7,196
	Total Service Fee Revenue	62,136
<u>MISCELLANEOUS REVENUE</u>		
01.380.000	MISCELLANEOUS REVENUE	0
01.387.000	HEALTH BENEFITS EMPLOYEE CONTRIBUTIONS	15,000
01.389.000	OTHER UNCLASSIFIED REVENUE	500
01.391.100	SALE OF GENERAL FIXED ASSETS	20,000
01.392.095	CAPITAL RESERVE TRANSFER	250,000
01.362.070	OPEB INVESTMENT FUND	20,000
	Total Miscellaneous Revenue	305,500
TOTAL NON-TAX REVENUE		765,391
TOTAL REVENUE		4,450,636
TOTAL REVENUE + BEGINNING BALANCE		8,666,833

* REAL ESTATE TAX CURRENT YEAR MILLAGE RATE

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

EAST BUFFALO TOWNSHIP

2021 ANNUAL BUDGET

GENERAL FUND EXPENSES

ACCT. NO.	ACCOUNT	2021 BUDGET
PERSONNEL		
<u>ELECTED OFFICIALS</u>		
01.400.011	SUPERVISORS SALARIES	7,500
01.400.019	SUPERVISORS EMPLOYER TAXES	590
01.400.046	SUPERVISORS CONFERENCES	3,000
01.400.158	SUPERVISORS LIFE INSURANCE	970
	Total Elected Officials	12,060
<u>ADMINISTRATIVE STAFF</u>		
01.401.010	TOWNSHIP MANAGER SALARY	89,000
01.401.030	TOWNSHIP MANAGER TRAINING & CONFERENCES	500
01.401.331	TOWNSHIP MANAGER TRAVEL	1,500
01.405.014	ADMINISTRATIVE ASSISTANT WAGES	50,004
01.405.183	ADMINISTRATIVE ASSISTANT OVERTIME	3,500
01.405.046	ADMINISTRATIVE ASSISTANT TRAINING & CONF	1,000
01.405.331	ADMINISTRATIVE ASSISTANT MILEAGE REIMB	150
	Total Administrative Staff	145,654
<u>PUBLIC WORKS STAFF</u>		
01.430.014	PW ROADMASTER SALARY	73,400
01.430.018	PW EMPLOYEE WAGES	268,000
01.430.183	PW EMPLOYEE OVERTIME	5,000
01.430.365	PW EMPLOYEE RECYCLING WAGES	78,000
01.432.012	PW EMPLOYEE WINTER MAINTENANCE WAGES	25,000
	Total Public Works Staff	449,400
<u>EMPLOYEE BENEFITS (ALL NON UNIFORM)</u>		
01.483.030	PENSION CONTRIBUTION	32,931
01.483.197	NON-UNIFORM IRA CONTRIBUTION	3,115
01.487.198	GROUP LONG-TERM DISABILITY INSURANCE	2,300
01.487.199	LIFE INSURANCE	3,600
01.486.000	INSURANCE MISCELLANEOUS	27
01.487.159	GROUP DENTAL/MEDICAL/VISION INSURANCE	237,000
01.481.010	EMPLOYER PAID FICA (SOCIAL SECURITY)	37,500
01.481.030	EMPLOYER PAID UNEMPLOYMENT (PSATS)	2,100
01.481.020	EMPLOYER PAID MEDICARE	8,800
01.484.354	INSURANCE WORKERS COMPENSATION	24,500
01.487.196	NON-UNIFORM RETIREE HEALTH INSURANCES	30,650
	Total Employee Benefits	382,523
Total Personnel Expense		989,637

EAST BUFFALO TOWNSHIP 2021 ANNUAL BUDGET GENERAL FUND EXPENSES

ACCT. NO.	ACCOUNT	2021 BUDGET
OPERATING		
01.400.034	ADVERTISING AND PRINTING	6,225
01.400.420	DUES & SUBSCRIPTIONS	2,750
01.401.324	TOWNSHIP MANAGER CELLULAR TELEPHONE	675
01.405.324	CELLULAR TELEPHONE - ADMIN ASSISTANT	850
01.405.021	OFFICE SUPPLIES	3,500
01.405.325	POSTAGE	1,000
01.486.350	INSURANCE & BONDING	50,000
Total Operating Expense		65,000
FACILITY/BUILDINGS		
01.400.381	RENT OF LAND	2,500
01.405.030	OTHER SERVICES & CHARGES	3,500
01.405.070	OFFICE FURNITURE & EQUIPMENT	20,000
01.409.020	BUILDING SUPPLIES	5,000
01.409.321	TELEPHONE AND INTERNET	2,600
01.409.361	ELECTRIC MUNICIPAL COMPLEX	18,000
01.409.362	NATURAL GAS PUBLIC WORKS GARAGE (HEAT ONLY)	4,200
01.409.364	SEWAGE MUNICIPAL COMPLEX	500
01.409.365	REFUSE MUNICIPAL COMPLEX	990
01.409.366	WATER MUNICIPAL COMPLEX	1,900
01.409.371	REPAIRS & MAINTENANCE LAND	11,000
01.409.373	REPAIRS & MAINTENANCE BUILDINGS	18,000
Total Facility/Buildings Expense		88,190

EAST BUFFALO TOWNSHIP

2021 ANNUAL BUDGET

GENERAL FUND EXPENSES

ACCT. NO.	ACCOUNT	2021 BUDGET
OPERATING - PUBLIC WORKS		
01.426.022	RECYCLING OPERATING SUPPLIES	20,000
01.430.030	PW OTHER CHARGES	18,500
01.430.044	PW LAUNDRY SERVICES	7,000
01.430.231	GASOLINE	2,500
01.430.232	DIESEL	28,000
01.430.324	PW CELLULAR TELEPHONES	1,000
01.430.329	PW EMPLOYEE PAGERS	1,080
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	2,700
01.433.374	TRAFFIC SIGNAL MAINTENANCE	10,000
01.436.000	STORM SEWERS & DRAINAGE	450,000
01.437.000	EQUIPMENT REPAIRS & MAINTENANCE	20,000
01.437.384	EQUIPMENT RENTAL	15,000
01.438.000	STREET CONSTRUCTION/MAINTENANCE	300,000
Total Operating - Public Works Expense		921,780
CAPITAL PURCHASES - PUBLIC WORKS		
01.430.074	EQUIPMENT PURCHASES	170,000
Total Public Works Capital Expense		170,000
CAPITAL EXPENSES		
01.489.000	CONTINGENCY RESERVE	310,000
01.400.690	CAPITAL CONSTRUCTION - OTHER	100,000
Total Capital Expenses		410,000

EAST BUFFALO TOWNSHIP

2021 ANNUAL BUDGET

GENERAL FUND EXPENSES

ACCT. NO.	ACCOUNT	2021 BUDGET
PROFESSIONAL SERVICES FEES		
01.400.031	OTHER PROFESSIONAL SERVICES	70,000
01.400.125	AUDITOR FEES	6,500
01.403.019	ELECTED TAX COLLECTOR EMPLOYER TAXES - RE	0
01.403.020	TAX COLLECTION SUPPLIES - RE	3,315
01.403.039	EI & LST COLLECTION FEES (BERKHEIMER)	26,200
01.404.031	SOLICITOR FEES	60,000
01.408.031	TOWNSHIP ENGINEERING FEES	30,000
01.413.031	PROPERTY MAINTENANCE FEES (CKCOG)	5,000
Total Professional Services Expenses		203,715
ANIMAL CONTROL		
01.419.018	ANIMAL ENFORCEMENT OFFICER WAGES	9,360
01.419.019	ANIMAL ENFORCEMENT OFFICER EMPLOYER TAXES	934
01.419.020	ANIMAL ENFORCEMENT SUPPLIES	500
Total Animal Control		10,794
PLANNING AND ZONING		
01.414.019	PLANNING COMMISSION EMPLOYER TAXES	165
01.414.031	PLANNING/ZONING PROFESSIONAL SERVICES	15,000
01.414.034	PLANNING/ZONING ADVERTISING	2,000
01.414.045	PLANNING/ZONING CONTRACTED SERVICES (CK-COG)	45,000
01.414.140	PLANNING COMMISSION MEMBERS STIPEND	2,100
Total Planning & Zoning Expense		64,265
PUBLIC SAFETY		
01.410.000	REGIONAL POLICE SERVICES	1,151,699
01.410.159	POLICE RETIREE HEALTH INSURANCE	96,500
01.410.163	POLICE RETIREE HEALTH REIMBURSEMENT (DEDUCTIBLE,	600
01.415.030	EMERGENCY MANAGEMENT (EMC)	250
Total Public Safety Expense		1,249,049

EAST BUFFALO TOWNSHIP 2021 ANNUAL BUDGET GENERAL FUND EXPENSES

ACCT. NO.	ACCOUNT	2021 BUDGET
RECREATION AND CULTURE		
01.451.053	RECREATION AUTHORITY	123,133
01.454.371	PARK LAND MAINTENANCE	19,000
01.454.373	PARK BUILDING MAINTENANCE	11,000
01.492.071	FAIRGROUND ROAD PARK RESTORATION	475,000
Total Recreation and Cultural		628,133
SEWAGE OFFICER		
01.429.114	SEWAGE ENFORCEMENT OFFICER FEES	2,000
Total Sewage Officer		2,000
DEBT SERVICE		
01.258.010	MORTGAGE - PRINCIPAL	100,202
01.472.010	MORTGAGE - INTEREST	29,248
Total Debt Service		129,450
TOTAL GENERAL FUND EXPENDITURES		4,932,013
BEGINNING BALANACE + REVENUE		8,666,833
ENDING BALANCE		3,734,820

EAST BUFFALO TOWNSHIP 2021 ANNUAL BUDGET FIRE DEPARTMENT FUND

		MILLAGE RATE *	0.45
ACCT. NO.	ACCOUNT	2021 BUDGET	
03.100.000	PROJECTED BEGINNING BALANCE		41,241
REVENUE			
03.239.000	GRANT FIREMEN'S RELIEF ASC.		42,300
03.301.010	TAXES CURRENT		219,989
03.301.020	TAXES PRIOR YEARS		3,000
03.341.000	INTEREST		650
	Total Fire Fund Revenue		265,939
EXPENSES			
03.411.354	FIRE-WORKERS COMP. INSUR.		10,500
03.411.050	CONTRIBUTION TO FIRE CO.		200,893
03.411.055	CONTRIBUTION TO FIRE RELIEF		42,300
	Total Fire Fund Expenses		255,693
		ENDING BALANCE	51,487

* 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.

Millage of 0.45 results in real estate taxation of \$0.45 per \$1,000 of assessed property value.

EAST BUFFALO TOWNSHIP 2021 ANNUAL BUDGET WATER HYDRANT FUND

		MILLAGE RATE*	0.06
ACCT. NO.	ACCOUNT	2021 BUDGET	
	PROJECTED BEGINNING BALANCE		52,559
<u>REVENUE</u>			
06.301.010	TAXES CURRENT		19,238
06.301.020	TAXES PRIOR YEARS		100
06.341.000	INTEREST		310
	Total Water Hydrants Revenue		19,648
<u>EXPENSES</u>			
06.488.366	HYDRANT RENTAL		23,580
	Total Water Hydrants Expenses		23,580
	ENDING BALANCE		48,627

* This presentation includes the reduction in the millage from 0.08 to 0.06 for budget year 2020.
 Tax is assessed on all non-exempt properties within 780 feet of a hydrant.
 Millage of 0.06 results in real estate taxation of \$0.06 per \$1,000 of assessed property value.

EAST BUFFALO TOWNSHIP 2021 ANNUAL BUDGET STREET LIGHTS FUND

		MILLAGE RATE	0.05
ACCT. NO.	ACCOUNT	2021 BUDGET	
02.100.000	PROJECTED BEGINNING BALANCE		87,084
REVENUE			
02.301.010	TAXES CURRENT		24,443
02.301.020	TAXES PRIOR YEARS		150
02.341.000	INTEREST		460
	Total Light Fund Revenue		25,053
EXPENSES			
02.409.361	LIGHT BILL		33,100
	Total Light Fund Expenses		31,591
		ENDING BALANCE	79,038

* This presentation includes a reduction of the millage rate from 0.07 to 0.05 for budget year 2020.
 Tax is assessed on all non-exempt properties.
 Millage of 0.05 results in real estate taxation of \$0.05 per \$1,000 of assessed property value.

EAST BUFFALO TOWNSHIP 2021 ANNUAL BUDGET MUNICIPAL LIQUID FUELS

ACCT. NO.	ACCOUNT	2021 BUDGET
35.100.000	PROJECTED BEGINNING BALANCE	372,677
REVENUE		
35.355.005	STATE LIQUID FUELS AID	254,037
	TURNBACK PROGRAM	16,520
35.341.000	INTEREST	2,000
	Total Liquid Fuels Revenue	272,557
EXPENSES		
35.430.074	TOTAL MAJOR PURCHASES	0
35.432.000	SNOW REMOVAL	48,000
35.433.000	SIGNALS & SIGNS	30,000
35.438.000	ROAD MAINTENANCE	475,000
	Total Liquid Fuels Expenses	553,000
ENDING BALANCE		92,234

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
2021 ANNUAL BUDGET
CAPITAL RESERVE**

ACCT. NO.	ACCOUNT	2021 BUDGET
PROJECTED BEGINNING BALANCE		2,237,266
01.100.000	CAPITAL RESERVE	301,905
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	533,708
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	0
01.100.341	INTEREST SAVINGS	11,000
Total Capital Reserve Revenue		11,000
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	250,000
Total Expenditures		250,000
ENDING BALANCE		
01.100.000	CAPITAL RESERVE	312,905
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		1,998,266