

EAST BUFFALO



TOWNSHIP

2023 ANNUAL BUDGET

Approved by the Board of Supervisors on Monday, December 12, 2022

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 2023 ANNUAL BUDGET

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- Total tax rate is 4.31 mills for non-exempt properties subject to the hydrant tax. \$4.31 tax per \$1,000 of assessed value.
- Total tax rate rate 4.25 mills, for non-exempt properties not subject to hydrant tax. \$4.25 tax per \$1,000 of assessed value.

EAST BUFFALO TOWNSHIP 2023 ANNUAL BUDGET GENERAL FUND REVENUE

ACCT. NO.	ACCOUNT	2023 BUDGET
PROJECTED BEGINNING BALANCE		4,369,983
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REAL ESTATE TAX	REAL ESTATE MILLAGE RATE *	3.70
01.301.010	REAL ESTATE TAX CURRENT YEAR	1,957,484
01.301.020	REAL ESTATE TAX PRIOR YEARS	90,442
01.301.060	REAL ESTATE TAX CLEAN & GREEN	200
Total Real Estate Tax Revenue		2,048,126
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REAL ESTATE TRANSFER TAX		
01.310 .010	REAL ESTATE TRANSFER TAX	235,000
Total Real Estate Transfer Tax		235,000
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EARNED INCOME TAX		
01.310.021	EARNED INCOME TAX CURRENT YEAR	1,025,000
01.310.022	EARNED INCOME TAX PRIOR YEARS	475,000
Total Earned Income Tax Revenue		1,500,000
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LOCAL SERVICE TAX		
01.310.051	LOCAL SERVICE TAX CURRENT YEAR	150,000
01.310.052	LOCAL SERVICE TAX PRIOR YEARS	40,000
Total Local Service Tax Revenue		190,000
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TOTAL TAX REVENUE		3,973,126
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LICENSES AND PERMITS		
01.321.061	PERMITS - TRANSIENT RETAILERS	200
01.321.080	CABLE TELEVISION FRANCHISE FEES	68,000
01.322.000	PERMITS - DRIVEWAYS	850
01.322.080	PERMITS - STREET/ROW EXCAVATION	700
Total License & Permit Revenue		69,750
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FINES AND FORFEITS		
01.331.011	VEHICLE CODE / ORDINANCE VIOLATIONS	5,200
01.331.030	PROPERTY MAINTENANCE FEES	0
Total Fines & Forfeits Revenue		5,200
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INTEREST AND RENT		
01.341.000	INTEREST ON CHECKING	35,000
01.342.020	RENT OF BUILDINGS	0
Total Interest / Rent & Royalties		35,000
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STATE REVENUE		
01.352.530	AMERICAN RESCUE PLAN ACT FUND	0
01.354.015	RECYCLING/ACT 101	23,600
01.354.018	PENN DOT MULTIMODAL GRANT	414,697

EAST BUFFALO TOWNSHIP 2023 ANNUAL BUDGET GENERAL FUND REVENUE

ACCT. NO.	ACCOUNT	2023 BUDGET
01.354.001	DCNR PARK GRANT	425,000
01.354.002	DCED PARK GRANT	100,000
01.355.001	PUBLIC UTILITY REALTY TAX (PURTA)	4,150
01.355.005	MUNICIPAL PENSION STATE AID	35,177
01.355.008	ALCOHOLIC BEVERAGE LICENSES	1,400
Total State Revenue		1,004,024
<u>LOCAL GOVERNMENT UNITS</u>		
01.354.000	OTHER LOCAL GOVERNMENT GRANTS	0
01.359.000	PAYMENTS IN LIEU OF TAXES (PILOT)	8,400
Total Local Government Revenue		8,400
<u>REVENUE FROM SERVICES</u>		
01.361.030	ZONING, SUBDIVISION, LAND DEVELOPMENT	57,000
01.362.044	SEWAGE PERMITS (SEO FEES)	2,660
01.363.050	ADAPTIVE TRAFFIC SIGNALS REIMBURSEMENT	1,440
01.364.050	SALE OF RECYCLABLE MATERIALS	3,550
01.365.050	ANIMAL CONTROL OFFICER REIMBURSEMENT	6,300
Total Service Fee Revenue		70,950
<u>MISCELLANEOUS REVENUE</u>		
01.387.000	HEALTH BENEFITS EMPLOYEE CONTRIBUTIONS	19,474
01.387.005	DEGENSTEIN FOUNDATION	0
01.389.000	OTHER UNCLASSIFIED REVENUE	5,000
01.391.100	SALE OF GENERAL FIXED ASSETS	25,000
01.392.095	CAPITAL RESERVE TRANSFER	0
01.362.070	OPEB INVESTMENT FUND	0
Total Miscellaneous Revenue		49,474
TOTAL NON-TAX REVENUE		1,242,798
TOTAL REVENUE		5,215,924
TOTAL REVENUE + BEGINNING BALANCE		9,585,907

* REAL ESTATE TAX CURRENT YEAR MILLAGE RATE

Millage of 3.7 results in real estate taxation of \$3.70 per \$1,000 of assessed property value.

EAST BUFFALO TOWNSHIP 2023 ANNUAL BUDGET GENERAL FUND EXPENSES

ACCT. NO.	ACCOUNT	2023 BUDGET
PERSONNEL		
<u>ELECTED OFFICIALS</u>		
01.400.011	SUPERVISORS SALARIES	7,500
01.400.019	SUPERVISORS EMPLOYER TAXES	815
01.400.046	SUPERVISORS CONFERENCES	3,000
01.400.158	SUPERVISORS LIFE INSURANCE	1,000
	Total Elected Officials	12,315
<u>ADMINISTRATIVE STAFF</u>		
01.401.010	TOWNSHIP MANAGER SALARY	66,900
01.401.030	TOWNSHIP MANAGER TRAINING & CONFERENCES	1,000
01.401.331	TOWNSHIP MANAGER TRAVEL	0
01.405.014	ADMINISTRATIVE ASSISTANT WAGES	47,843
01.405.183	ADMINISTRATIVE ASSISTANT OVERTIME	3,312
01.405.046	ADMINISTRATIVE ASSISTANT TRAINING & CONF	1,000
01.405.331	ADMINISTRATIVE ASSISTANT MILEAGE REIMB	200
	Total Administrative Staff	120,255
<u>PUBLIC WORKS STAFF</u>		
01.430.014	PW ROADMASTER SALARY	82,924
01.430.018	PW EMPLOYEE WAGES	382,038
01.430.183	PW EMPLOYEE OVERTIME	5,000
01.430.365	PW EMPLOYEE RECYCLING WAGES	71,572
01.432.012	PW EMPLOYEE WINTER MAINTENANCE WAGES	25,000
	Total Public Works Staff	566,533
<u>EMPLOYEE BENEFITS (ALL NON UNIFORM)</u>		
01.483.030	PENSION CONTRIBUTION	35,177
01.487.198	GROUP LONG-TERM DISABILITY INSURANCE	2,308
01.487.199	LIFE INSURANCE	3,245
01.486.000	INSURANCE MISCELLANEOUS	0
01.487.159	GROUP DENTAL/MEDICAL/VISION INSURANCE	222,669
01.481.010	EMPLOYER PAID FICA (SOCIAL SECURITY)	40,551
01.481.030	EMPLOYER PAID UNEMPLOYMENT (PSATS)	10,000
01.481.020	EMPLOYER PAID MEDICARE	10,050
01.484.354	INSURANCE WORKERS COMPENSATION	25,000
01.487.196	NON-UNIFORM RETIREE HEALTH INSURANCES	42,785
	Total Employee Benefits	391,785
Total Personnel Expense		1,090,887

EAST BUFFALO TOWNSHIP 2023 ANNUAL BUDGET GENERAL FUND EXPENSES

ACCT. NO.	ACCOUNT	2023 BUDGET
OPERATING		
01.400.034	ADVERTISING AND PRINTING	1,500
01.400.420	DUES & SUBSCRIPTIONS	8,000
01.401.324	TOWNSHIP MANAGER CELLULAR TELEPHONE	660
01.405.324	CELLULAR TELEPHONE - ADMIN ASSISTANT	0
01.405.021	OFFICE SUPPLIES	3,200
01.405.325	POSTAGE	1,100
01.486.350	INSURANCE & BONDING	68,000
Total Operating Expense		82,460
FACILITY/BUILDINGS		
01.400.381	RENT OF LAND	2,500
01.405.030	OTHER SERVICES & CHARGES	6,500
01.405.070	OFFICE FURNITURE & EQUIPMENT	10,000
01.409.020	BUILDING SUPPLIES	7,000
01.409.321	TELEPHONE AND INTERNET	2,700
01.409.361	ELECTRIC MUNICIPAL COMPLEX	20,000
01.409.362	NATURAL GAS PUBLIC WORKS GARAGE (HEAT ONLY)	7,100
01.409.364	SEWAGE MUNICIPAL COMPLEX	700
01.409.365	REFUSE MUNICIPAL COMPLEX	1,000
01.409.366	WATER MUNICIPAL COMPLEX	2,050
01.409.371	REPAIRS & MAINTENANCE LAND	15,000
01.409.373	REPAIRS & MAINTENANCE BUILDINGS	25,000
Total Facility/Buildings Expense		99,550
OPERATING - PUBLIC WORKS		
01.426.022	RECYCLING OPERATING SUPPLIES	35,000
01.430.030	PW OTHER CHARGES	20,000
01.430.044	PW LAUNDRY SERVICES	7,550
01.430.231	GASOLINE	6,000
01.430.232	DIESEL	75,000
01.430.324	PW CELLULAR TELEPHONES	1,000
01.430.329	PW EMPLOYEE PAGERS	1,040
01.432.030	PW WINTER MAINTENANCE SUPPLIES	25,000
01.433.000	TRAFFIC CONTROL DEVICES (SIGNS & MARKINGS)	45,000
01.433.361	TRAFFIC SIGNAL ELECTRIC	3,600
01.433.374	TRAFFIC SIGNAL MAINTENANCE	10,000

EAST BUFFALO TOWNSHIP 2023 ANNUAL BUDGET GENERAL FUND EXPENSES

ACCT. NO.	ACCOUNT	2023 BUDGET
01.433.377	TRAFFIC SIGNAL & UCRT	480,837
01.436.000	STORM SEWERS & DRAINAGE	200,000
01.436.530	AMERICAN RESCUE PLAN FUNDS (KEYLA DRIVE)	245,440
01.437.000	EQUIPMENT REPAIRS & MAINTENANCE	60,000
01.437.384	EQUIPMENT RENTAL	15,000
01.438.000	STREET CONSTRUCTION/MAINTENANCE	450,000
Total Operating - Public Works Expense		1,680,467
CAPITAL PURCHASES - PUBLIC WORKS		
01.430.074	EQUIPMENT PURCHASES	230,000
Total Public Works Capital Expense		230,000
CAPITAL EXPENSES		
01.489.000	CONTINGENCY RESERVE	312,500
01.400.690	CAPITAL CONSTRUCTION - OTHER	0
Total Capital Expenses		312,500
PROFESSIONAL SERVICES FEES		
01.400.031	OTHER PROFESSIONAL SERVICES	15,000
01.400.125	AUDITOR FEES	7,500
01.403.011	ELECTED TAX COLLECTOR WAGES - RE	9,450
01.403.019	ELECTED TAX COLLECTOR EMPLOYER TAXES - RE	1,450
01.403.020	TAX COLLECTION SUPPLIES - RE	5,000
01.403.039	EI & LST COLLECTION FEES (BERKHEIMER)	30,000
01.404.031	SOLICITOR FEES	55,000
01.408.031	TOWNSHIP ENGINEERING FEES	42,000
01.413.031	PROPERTY MAINTENANCE FEES (CKCOG)	3,000
Total Professional Services Expenses		168,400
ANIMAL CONTROL		
01.419.018	ANIMAL ENFORCEMENT OFFICER WAGES	9,360
01.419.019	ANIMAL ENFORCEMENT OFFICER EMPLOYER TAXES	815
01.419.020	ANIMAL ENFORCEMENT SUPPLIES	1,000
Total Animal Control		11,175
PLANNING AND ZONING		
01.414.019	PLANNING COMMISSION EMPLOYER TAXES	165
01.414.031	PLANNING/ZONING PROFESSIONAL SERVICES	12,500
01.414.034	PLANNING/ZONING ADVERTISING	250
01.414.045	PLANNING/ZONING CONTRACTED SERVICES (CK-COG)	50,000
01.414.140	PLANNING COMMISSION MEMBERS STIPEND	2,100
Total Planning & Zoning Expense		65,015

EAST BUFFALO TOWNSHIP 2023 ANNUAL BUDGET GENERAL FUND EXPENSES

ACCT. NO.	ACCOUNT	2023 BUDGET
PUBLIC SAFETY		
01.410.000	REGIONAL POLICE SERVICES	1,101,073
01.410.159	POLICE RETIREE HEALTH INSURANCE	116,195
01.410.163	POLICE RETIREE HEALTH REIMBURSEMENT (DEDUCTIBLE/	1,000
01.415.030	EMERGENCY MANAGEMENT (EMC)	250
Total Public Safety Expense		1,218,518
RECREATION AND CULTURE		
01.451.053	RECREATION AUTHORITY	129,364
01.454.371	PARK LAND MAINTENANCE	30,000
01.454.373	PARK BUILDING MAINTENANCE	0
01.492.071	PARK RESTORATION (FAIRGROUND, SPRUCE HILLS, TC)	400,000
Total Recreation and Cultural		559,364
SEWAGE OFFICER		
01.429.114	SEWAGE ENFORCEMENT OFFICER FEES	3,000
Total Sewage Officer		3,000
DEBT SERVICE		
01.471.010	MORTGAGE - PRINCIPAL	98,398
01.472.010	MORTGAGE - INTEREST	41,135
Total Debt Service		139,533
INTERFUND OPERATING TRANSFERS		
01.492.003	INTERFUND OPERATING FIRE FUND TRANSFERS (03)	0
01.492.030	INTERFUND OPERATING RESERVE FUND TRANSFERS (95)	250,000
01.492.070	TRANSFER TO OPEB INVESTMENT ACCOUNT	0
Total Debt Service		250,000
TOTAL GENERAL FUND EXPENDITURES		5,910,869
BEGINNING BALANACE + REVENUE		9,585,907
ENDING BALANCE		3,675,038

EAST BUFFALO TOWNSHIP 2023 ANNUAL BUDGET FIRE DEPARTMENT FUND

ACCT. NO.	ACCOUNT	MILLAGE RATE *	0.50 2023 BUDGET
03.100.000	PROJECTED BEGINNING BALANCE		76,236
<u>REVENUE</u>			
03.239.000	GRANT FIREMEN'S RELIEF ASC.		51,865
03.301.010	TAXES CURRENT		317,284
03.301.020	TAXES PRIOR YEARS		4,650
03.341.000	INTEREST		1,570
	Total Fire Fund Revenue		375,369
<u>EXPENSES</u>			
03.403.011	TAX COLLECTOR - WAGES & EMPLOYER EXPENSES		0
03.411.354	FIRE-WORKERS COMP. INSUR.		18,042
03.411.050	CONTRIBUTION TO FIRE CO.		342,704
03.411.055	CONTRIBUTION TO FIRE RELIEF		51,865
	Total Fire Fund Expenses		412,611
		ENDING BALANCE	38,994

* 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 0.50 results in real estate taxation of \$0.50 per \$1,000 of assessed property value.

EAST BUFFALO TOWNSHIP 2023 ANNUAL BUDGET WATER HYDRANT FUND

ACCT. NO.	ACCOUNT	MILLAGE RATE*	0.06 2023 BUDGET
	PROJECTED BEGINNING BALANCE		42,958
<u>REVENUE</u>			
06.301.010	TAXES CURRENT		22,396
06.301.020	TAXES PRIOR YEARS		850
06.341.000	INTEREST		640
	Total Water Hydrants Revenue		23,886
<u>EXPENSES</u>			
06.403.011	TAX COLLECTOR - WAGES & EMPLOYER EXPENSES		0
06.409.366	HYDRANT RENTAL		24,863
	Total Water Hydrants Expenses		24,863
	ENDING BALANCE		41,981

* This presentation includes the reduction in the millage from 0.08 to 0.06 from 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 2023 ANNUAL BUDGET STREET LIGHTS FUND

ACCT. NO.	ACCOUNT	MILLAGE RATE	0.05 2023 BUDGET
02.100.000	PROJECTED BEGINNING BALANCE		69,982
REVENUE			
02.301.010	TAXES CURRENT		26,452
02.301.020	TAXES PRIOR YEARS		660
02.341.000	INTEREST		908
	Total Light Fund Revenue		28,020
EXPENSES			
02.403.011	TAX COLLECTOR - WAGES & EMPLOYER EXPENSES		0
02.409.361	LIGHT BILL		35,068
	Total Light Fund Expenses		35,068
ENDING BALANCE			62,934

* This presentation includes a reduction of the millage rate from 0.07 to 0.05 from 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 2023 ANNUAL BUDGET MUNICIPAL LIQUID FUELS

ACCT. NO.	ACCOUNT	2023 BUDGET
35.100.000	PROJECTED BEGINNING BALANCE	230,639
 <u>REVENUE</u>		
35.355.005	STATE LIQUID FUELS AID	280,950
	TURNBACK PROGRAM	16,520
35.341.000	INTEREST	3,200
	Total Liquid Fuels Revenue	300,670
 <u>EXPENSES</u>		
35.430.074	TOTAL MAJOR PURCHASES	0
35.432.000	SNOW REMOVAL	51,807
35.433.000	SIGNALS & SIGNS	30,000
35.438.000	ROAD MAINTENANCE	300,000
	Total Liquid Fuels Expenses	381,807
ENDING BALANCE		(21,209)

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

2023 ANNUAL BUDGET

CAPITAL RESERVE

ACCT. NO.	ACCOUNT	2023 BUDGET
PROJECTED BEGINNING BALANCE		2,459,707
95.100.000	CAPITAL RESERVE	329,447
95.100.002	EQUIPMENT RESERVE	401,653
95.100.004	STREET/ROAD MAINTENANCE	1,000,000
95.100.005	MUNICIPAL COMPLEX	70,000
01.100.006	PARKS & RECREATION	658,607
REVENUE		
95.100.000	CAPITAL RESERVE IN GENERAL FUND	0
95.100.002	EQUIPMENT RESERVE	0
95.100.004	STREET/ROAD MAINTENANCE	0
95.100.005	MUNICIPAL COMPLEX	0
95.100.006	PARKS & RECREATION	258,606
95.100.341	INTEREST SAVINGS	26,260
Total Capital Reserve Revenue		284,866
EXPENSES		
95.100.000	CAPITAL RESERVE IN GENERAL FUND	0
95.100.002	EQUIPMENT RESERVE	0
95.100.004	STREET/ROAD MAINTENANCE	0
95.100.005	MUNICIPAL COMPLEX	0
95.100.006	PARKS & RECREATION	0
Total Expenditures		0
ENDING BALANCE		
95.100.000	CAPITAL RESERVE	355,707
95.100.002	EQUIPMENT RESERVE	401,653
95.100.004	STREET/ROAD MAINTENANCE	1,000,000
95.100.005	MUNICIPAL COMPLEX	70,000
95.100.006	PARKS & RECREATION	917,213
ENDING BALANCE		2,744,573

BVRA - The amount of the monthly payment (\$717.20) transferred from the General Fund to the Reserve Fund specifically for Parks & Recreation. Possible transfer of \$250,000 from the General Fund to the Parks & Recreation to be earmarked for the Fairground Road, Spruce Hill and Turtle Creek Park.