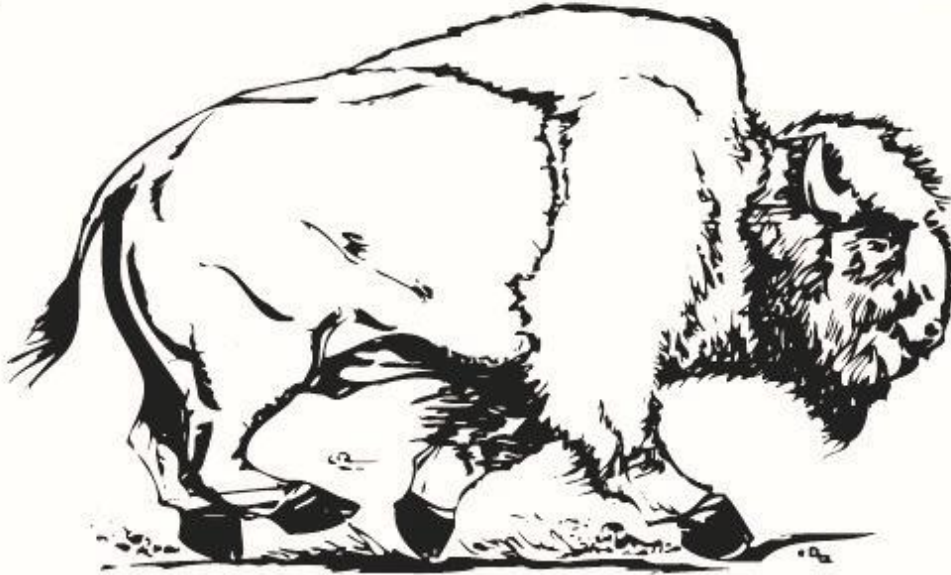


EAST BUFFALO



TOWNSHIP

**EAST BUFFALO TOWNSHIP
2025 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 is 4.50 mills for non-exempt properties not subject to the hydrant tax. \$4.50 tax per \$1,000 of assessed value.

**East Buffalo Township
Profit & Loss Budget vs. Actual
General Fund**

	Jan 1 - Oct 24	Budget	% of Budget	2025 Budget
Income	3.70			3.70
300-310 · Taxes				
301 · Real Property Taxes				
301.010 · Real Estate Tax Current Year	1,846,481.43	1,887,547.00	97.82%	1,904,415.53
301.020 · Real Estate Tax Prior Years	34,388.56	30,000.00	114.63%	31,000.00
301.060 · Real Estate Tax Clean & Green	0.00	75.00	0.0%	25.00
Total 301 · Real Property Taxes	1,880,869.99	1,917,622.00	98.08%	1,935,440.53
310 · Local Tax Enabling Act (511)				
310.010 · Real Estate Transfer Tax	162,233.86	180,000.00	90.13%	234,600.00
310.021 · Earn Income Tax Current Year	838,532.88	1,050,000.00	79.86%	1,115,000.00
310.022 · Earn Income Tax Prior Years	437,302.59	500,000.00	87.46%	435,000.00
310.051 · Local Services Tax Current Year	107,430.77	145,150.00	74.01%	140,000.00
310.052 · Local Services Tax Prior Years	51,289.42	48,250.00	106.3%	55,000.00
Total 310 · Local Tax Enabling Act (511)	1,596,789.52	1,923,400.00	83.02%	1,979,600.00
Total 300-310 · Taxes	3,477,659.51	3,841,022.00	90.54%	3,915,040.53
320 · Licenses & Permits				
321 · Business Licenses & Permits				
321.061 · Permits - Transient Retailers	0.00	150.00	0.0%	50.00
321.080 · Cable Television Franchise	67,006.11	68,000.00	98.54%	68,000.00
Total 321 · Business Licenses & Permits	67,006.11	68,150.00	98.32%	68,050.00
322 · Non-Business Licenses & Permits				
322.000 · Permits - Driveways	1,000.00	850.00	117.65%	800.00
322.040 · Permit - Block Party	50.00	100.00	50.0%	100.00
322.080 · Permits - Street/ROW Excavation	280.00	525.00	53.33%	420.00
Total 322 · Non-Business Licenses & Permits	1,330.00	1,475.00	90.17%	1,320.00
Total 320 · Licenses & Permits	68,336.11	69,625.00	98.15%	69,370.00
330-332 · Fines & Forfeits				
331 · Fines				
331.011 · Vehicle Code Violations	2,011.61	4,825.00	41.69%	4,000.00
Total 331 · Fines	2,011.61	4,825.00	41.69%	4,000.00
Total 330-332 · Fines & Forfeits	2,011.61	4,825.00	41.69%	4,000.00
340-342 · Interest, Rents & Royalties				
341 · Interest Earnings				
341.000 · Interest on Checking	10,735.80	33,421.69	32.12%	12,000.00
341.010 · PLGIT Interest	133,953.01	175,000.00	76.55%	0.00
341.015 · PLGIT TERM Interest	42,160.35	30,000.00	140.54%	0.00
Total 341 · Interest Earnings	186,849.16	238,421.69	78.37%	12,000.00
Total 340-342 · Interest, Rents & Royalties	186,849.16	238,421.69	78.37%	12,000.00
350 · Intergovernmental Revenues				
352 · Federal Shared Revenues & Entity				
352.530 · American Rescue Plan Act Funds				

**East Buffalo Township
Profit & Loss Budget vs. Actual
General Fund**

	Jan 1 - Oct 24	Budget	% of Budget	2025 Budget
Total 352 · Federal Shared Revenues & Entity				
354 · State Capital & Operating Grant				
354.000 · Other Local Government Grants	0.00	0.00	0.0%	0.00
354.001 · DCNR Park Grant	135,200.00	270,400.00	50.0%	
354.002 · DCED Park Grant	0.00	346,892.00	0.0%	
354.015 · Recycling/Act 101	21,923.58	8,670.00	252.87%	20,000.00
354.018 · PennDOT Multimodal Grant	35,000.00	553,371.00	6.33%	0.00
Total 354 · State Capital & Operating Grant	192,123.58	1,179,333.00	16.29%	20,000.00
355 · State Shared Revenue & Entitle				
355.001 · Public Utility Realty Tax-PUTRA	4,063.98	3,973.53	102.28%	4,000.00
355.005 · Municipal Pension State Aid	59,406.25	39,829.00	149.15%	45,199.00
355.008 · Alcoholic Beverages Licenses	800.00	800.00	100.0%	800.00
Total 355 · State Shared Revenue & Entitle	64,270.23	44,602.53	144.1%	49,999.00
359 · Authority & In Lieu of Taxes Pm				
359.000 · Payments in Liew of Taxes PILOT	8,496.47	8,403.42	101.11%	8,500.00
Total 359 · Authority & In Lieu of Taxes Pm	8,496.47	8,403.42	101.11%	8,500.00
Total 350-359 · Intergovernmental Revenues	264,890.28	1,232,338.95	21.5%	78,499.00
360-379 · Charges for Services				
361 · General Government				
361.030 · Zoning, Subdivision & Land Devel	56,564.87	53,985.49	104.78%	60,500.00
Total 361 · General Government	56,564.87	53,985.49	104.78%	60,500.00
362 · Public Safety				
362.044 · Sewage Permits (SEO Fees)	11,280.00	4,125.00	273.46%	11,500.00
362.070 · OPEB Investment Fund	44,944.88	44,944.88	100.0%	39,118.08
Total 362 · Public Safety	56,224.88	49,069.88	114.58%	50,618.08
363 · Highways & Streets				
363.050 · Adaptive Traffic Signals Reimb	719.80	1,440.00	49.99%	1,440.00
Total 363 · Highways & Streets	719.80	1,440.00	49.99%	1,440.00
364 · Sanitation				
364.050 · Sale of Recyclable Material	1,340.40	3,875.00	34.59%	3,500.00
Total 364 · Sanitation	1,340.40	3,875.00	34.59%	3,500.00
365 · Health				
365.050 · Animal Control Officer Reimb	441.91	5,500.00	8.04%	0.00
Total 365 · Health	441.91	5,500.00	8.04%	0.00
367 · Culture - Recreation				
367.014 · Pavilion Rental Fees				210.00
Total 367 · Health				210.00
Total 360-379 · Charges for Services	115,291.86	113,870.37	101.25%	116,268.08
383-389 · Special Assessments				
387.000 · Employee Health Contribution	8,957.68	12,655.58	70.78%	15,896.75
387.005 · Degenstein Foundation Contri	5,000.00	0.00	100.0%	0.00

**East Buffalo Township
Profit & Loss Budget vs. Actual
General Fund**

	Jan 1 - Oct 24	Budget	% of Budget	2025 Budget
387.006 · Parks & Rec Contribute/Donations	1,180.00	2,000.00	59.0%	0.00
389.000 · Other Unclassified Revenue	78,216.86	5,650.00	1,384.37%	5,000.00
Total 383-389 · Special Assessments	93,354.54	20,305.58	459.75%	20,896.75
391-395 · Other Financial Sources				
391 · Proceeds Gen Fixed Assets Dispo				
391.100 · Sale of General Fixed Assets	0.00	0.00	0.0%	130,000.00
Total 391 · Proceeds Gen Fixed Assets Dispo	0.00	0.00	0.0%	130,000.00
392 · Interfund Operating Transfers				
392.071 · Transfer from DCNR Account	12,418.32	0.00	100.0%	0.00
392.095 · Transfer from Reserve	1,500,000.00	750,000.00	200.0%	1,705,000.00
Total 392 · Interfund Operating Transfers	1,512,418.32	750,000.00	201.66%	1,705,000.00
Total 391-395 · Other Financial Sources	1,512,418.32	750,000.00	201.66%	1,835,000.00
Total Income	5,720,815.09	6,270,408.59	91.24%	6,051,074.36
	5,720,815.09	6,270,408.59	91.24%	6,051,074.36
APPROPRIATED/UNAPPROPRIATED FUNDS				
Expense				
400-409 · General Government				
400 · Legislative (Governing) Body				
400.005 · Supervisors Salaries (400.011)				7,500.00
400.011 · Supervisors Salaries (400.005)	3,749.94	7,500.00	50.0%	
400.019 · Supervisors Employer Taxes	286.86	573.75	50.0%	573.75
400.031 · Other Professional Services (406.031)	9,978.85	36,000.00	27.72%	
400.034 · Advertising & Printing (406.034)	1,902.94	2,000.00	95.15%	
400.046 · Supervisors Conferences	1,722.70	3,000.00	57.42%	5,000.00
400.125 · Auditors Fees (402.311)	0.00	6,500.00	0.0%	
400.158 · Supervisors Life Insurance	244.97	1,233.00	19.87%	1,305.00
400.331 · Supervisors Mileage Reimb	97.15	0.00	100.0%	300.00
400.381 · Rent of Land (426.381)	6,000.00	6,000.00	100.0%	
400.420 · Dues, Subscriptions, Memberships (406.420)	8,568.98	8,800.00	97.38%	
400.690 · Capital Construction-Other (409.690)	0.00	0.00	0.0%	
Total 400 · Legislative (Governing) Body	32,552.39	71,606.75	45.46%	14,678.75
401 · Executive				
401.010 · Township Manager Salary	54,295.80	69,224.00	78.44%	70,261.90
401.030 · Twp Mgr - Training & Conference	1,451.62	650.00	223.33%	2,000.00
401.324 · Township Manager Cellular Phone	424.61	660.00	64.34%	720.00
Total 401 · Executive	56,172.03	70,534.00	79.64%	72,981.90
402 · Auditing Services/Financial Administration				
402.311 · Auditors Fees (400.125)				6,500.00
Total 402 · Auditing Services/Financial Administration				6,500.00
403 · Tax Collection				
403.011 · Elected Tax Collector Wages	8,890.00	9,450.00	94.07%	9,555.00

**East Buffalo Township
Profit & Loss Budget vs. Actual
General Fund**

	Jan 1 - Oct 24	Budget	% of Budget	2025 Budget
403.019 · Tax Collector - Employer Taxes	680.08	722.93	94.07%	730.96
403.020 · Tax Collection Supplies	3,602.70	3,500.00	102.93%	3,800.00
403.039 · EIT/LST Collection Fees	25,294.67	30,000.00	84.32%	31,245.50
Total 403 · Tax Collection	38,467.45	43,672.93	88.08%	45,331.46
404 · Solicitor/Legal Services				
404.031 · Solicitor Fees	49,237.00	62,000.00	79.42%	65,000.00
Total 404 · Solicitor/Legal Services	49,237.00	62,000.00	79.42%	65,000.00
405 · Secretary, Clerk, Treasurer				
405.014 · Administrative Assistant Wages	39,845.68	49,296.73	80.83%	51,274.88
405.021 · Office Supplies (406.021)	2,435.70	3,500.00	69.59%	
405.030 · Other Services & Charges (406.317)	17,752.84	33,500.00	52.99%	
405.046 · Training & Conferences/Adm Asst	643.00	500.00	128.6%	1,500.00
405.070 · Office Furniture & Equipment (406.216)	13,428.78	10,000.00	134.29%	
405.183 · Admin Assistant Overtime	2,150.81	3,412.85	63.02%	3,515.18
405.325 · Postage (406.215)	1,182.88	1,320.00	89.61%	
405.331 · Admin Assistant Mileage Reimb	0.00	0.00	0.0%	250.00
Total 405 · Secretary, Clerk, Treasurer	77,439.69	101,529.58	76.27%	56,540.06
406 · Other General Government Administration				
406.021 · Office Supplies (405.021)				3,500.00
406.031 · Other Professional Services (400.031)				36,000.00
406.034 · Advertising & Printing (400.034)				3,200.00
406.215 · Postage (405.325)				1,680.00
406.216 · Office Furniture & Equipment (405.070)				15,000.00
406.317 · Other Services & Charges (405.030)				33,500.00
406.420 · Dues, Subscriptions, Memberships (400.420)				10,000.00
Total 406 · Other General Government Administration				102,880.00
408 · Engineering Services				
408.031 · Township Engineering Fees	68,561.00	60,000.00	114.27%	63,000.00
Total 408 · Engineering Services	68,561.00	60,000.00	114.27%	63,000.00
409 · General Gov't Buildings				
409.020 · Building Supplies	4,613.44	7,000.00	65.91%	7,000.00
409.321 · Telephone & Internet Chgs	2,026.62	2,345.07	86.42%	2,550.00
409.361 · Electric Municipal Complex	15,300.27	22,000.00	69.55%	24,000.00
409.362 · Natural Gas Public Works Garage	4,379.11	7,350.00	59.58%	7,550.00
409.364 · Sewage Municipal Complex	396.23	475.00	83.42%	500.00
409.365 · Refuse Municipal Complex	696.08	1,000.00	69.61%	1,000.00
409.366 · Water Municipal Complex	1,651.95	1,922.44	85.93%	2,100.00
409.371 · Repairs & Maintenance Land	34,424.76	8,009.42	429.8%	10,000.00
409.373 · Repairs & Maintenance Buildings	22,369.52	25,000.00	89.48%	25,000.00
409.690 · Capital Construction-Other (400.690)				0.00
Total 409 · General Gov't Buildings	85,857.98	75,101.93	114.32%	79,700.00

**East Buffalo Township
Profit & Loss Budget vs. Actual
General Fund**

	Jan 1 - Oct 24	Budget	% of Budget	2025 Budget
Total 400-409 · General Government	408,287.54	484,445.19	84.28%	506,612.17
410-419 · Public Safety				
410 · Police				
410.000 · Regional Police - Services	976,300.00	1,173,120.00	83.22%	1,219,530.00
410.159 · Police Retiree Medical Insur	109,900.89	132,000.00	83.26%	139,438.92
410.163 · Police Retiree Medical Reimb	29.75	1,000.00	2.98%	1,000.00
Total 410 · Police	1,086,230.64	1,306,120.00	83.17%	1,359,968.92
413 · UCC & Code Enforcement				
413.031 · Property Maintenance Fee(s)	4,584.00	2,250.00	203.73%	4,800.00
Total 413 · UCC & Code Enforcement	4,584.00	2,250.00	203.73%	4,800.00
414 · Planning & Zoning				
414.019 · Planning Comm Employer Taxes	53.56	161.00	33.27%	161.00
414.031 · Planning/Zoning Prof Services	15,627.00	8,023.14	194.77%	15,000.00
414.034 · Planning/Zoning Advertising	0.00	400.00	0.0%	350.00
414.045 · Planning/Zoning Contracted Svc	37,390.82	50,238.29	74.43%	57,600.00
414.140 · Planning Commission Members Pay	700.00	2,100.00	33.33%	2,100.00
Total 414 · Planning & Zoning	53,771.38	60,922.43	88.26%	75,211.00
415 · Emergency Management & Communic				
415.030 · Emergency Management	180.00	250.00	72.0%	250.00
Total 415 · Emergency Management & Communic	180.00	250.00	72.0%	250.00
419 · Other Public Safety				
419.018 · Animal Enforcement Wages	0.00	10,800.00	0.0%	0.00
419.019 · Animal Enforce Employer Taxes	0.00	1,211.20	0.0%	
419.020 · Animal Enforcement Supplies	338.36	2,500.00	13.53%	2,500.00
Total 419 · Other Public Safety	338.36	14,511.20	2.33%	2,500.00
Total 410-419 · Public Safety	1,145,104.38	1,384,053.63	82.74%	1,442,729.92
426-429 · Public Works				
426 · Recycling Collection & Disposal				
426.022 · Recycling Operating Supplies	38,922.08	35,000.00	111.21%	35,000.00
426.381 · Rent of Land (400.381)				6,180.00
Total 426 · Recycling Collection & Disposal	38,922.08	35,000.00	111.21%	41,180.00
429 · Wastewater/Sewage Collection & Treatment				
429.114 · Sewage Enforcement Officer Exp	11,130.00	2,533.33	439.34%	11,500.00
Total 429 · Wastewater/Sewage Collection & Treatment	11,130.00	2,533.33	439.34%	11,500.00
Total 426-429 · Public Works	50,052.08	37,533.33	133.35%	52,680.00
430-439 · PW - Highways, Roads, Streets				
430 · General Services				
430.014 · PW Roadmaster Salary	67,648.98	85,755.82	78.89%	88,268.49
430.018 · PW Employee Wages	278,333.02	309,509.32	89.93%	277,184.16
430.030 · PW Other Charges	15,466.63	25,000.00	61.87%	25,000.00
430.044 · PW Laundry Service	6,130.42	7,000.00	87.58%	7,800.00

**East Buffalo Township
Profit & Loss Budget vs. Actual
General Fund**

	Jan 1 - Oct 24	Budget	% of Budget	2025 Budget
430.074 · Equipment Purchases	120,289.44	208,000.00	57.83%	750,000.00
430.117 · PW Park Wages				10,110.00
430.183 · PW Employee Overtime	2,127.20	5,000.00	42.54%	5,000.00
430.231 · Gasoline	2,917.24	6,000.00	48.62%	6,000.00
430.232 · Diesel	25,924.63	55,000.00	47.14%	55,000.00
430.324 · PW Cellular Phones	849.22	1,000.00	84.92%	1,440.00
430.329 · PW Employee Pagers	1,200.00	1,040.00	115.39%	1,200.00
430.365 · PW Employee Recycling Wages	42,540.11	55,000.00	77.35%	89,083.84
Total 430 · General Services	563,426.89	758,305.14	74.3%	1,316,086.49
432 · Winter Maintenance				
432.012 · PW Winter Maint Wages	11,790.01	25,000.00	47.16%	25,000.00
432.030 · PW Winter Maint Supplies	17,049.15	25,000.00	68.2%	25,000.00
Total 432 · Winter Maintenance	28,839.16	50,000.00	57.68%	50,000.00
433 · Traffic Control Devices				
433.000 · Traffic Control Devices	7,213.89	45,000.00	16.03%	25,000.00
433.361 · Traffic Signal Electric	2,311.49	3,600.00	64.21%	3,600.00
433.374 · Traffic Signal Maintenance	2,095.66	10,000.00	20.96%	10,000.00
433.377 · Traffic Signal & UCRT	286,684.23	460,000.00	62.32%	
Total 433 · Traffic Control Devices	298,305.27	518,600.00	57.52%	38,600.00
436 · Storm Sewers & Drains				
436.000 · Storm Sewers & Drainage	111,351.97	200,000.00	55.68%	85,000.00
436.530 · American Rescue Plan Funds				
Total 436 · Storm Sewers & Drains	111,351.97	200,000.00	55.68%	85,000.00
437 · Repairs of Tools & Machinery				
437.000 · Equipment Repair & Maintenance	34,200.22	60,000.00	57.0%	45,000.00
437.384 · Equipment Rental	13,462.68	35,000.00	38.47%	80,000.00
Total 437 · Repairs of Tools & Machinery	47,662.90	95,000.00	50.17%	125,000.00
438 · Maint & Repair Roads & Bridges				
438.000 · Street Construction/Maintenance	616,911.46	850,000.00	72.58%	1,575,000.00
Total 438 · Maint & Repair Roads & Bridges	616,911.46	850,000.00	72.58%	1,575,000.00
Total 430-439 · PW - Highways, Roads, Streets	1,666,497.65	2,471,905.14	67.42%	3,189,686.49
450-459 · Culture - Recreation				
451 · Recreation Administration				
451.053 · Recreation Authority	99,933.69	133,244.92	75.0%	137,242.27
Total 451 · Recreation Administration	99,933.69	133,244.92	75.0%	137,242.27
454 · Parks				
454.371 · Park Land Maintenance	20,745.91	45,000.00	46.1%	45,000.00
454.372 · Park Restoration	282,366.32	987,981.00	28.58%	269,850.00
454.373 · Park Buildings/Maintenance	609.00	0.00	100.0%	1,500.00
Total 454 · Parks	303,721.23	1,032,981.00	29.4%	316,350.00
Total 450-459 · Culture - Recreation	403,654.92	1,166,225.92	34.61%	453,592.27

**East Buffalo Township
Profit & Loss Budget vs. Actual
General Fund**

	Jan 1 - Oct 24	Budget	% of Budget	2025 Budget
470-474 · Debt Services				
471 · Debt Principal				
471.010 · Mortgage - Principal	79,590.30	95,702.54	83.16%	100,391.76
Total 471 · Debt Principal	79,590.30	95,702.54	83.16%	100,391.76
472 · Debt Interest				
472.010 · Mortgage - Interest	41,874.70	50,055.46	83.66%	45,366.24
Total 472 · Debt Interest	41,874.70	50,055.46	83.66%	45,366.24
Total 470-474 · Debt Services	121,465.00	145,758.00	83.33%	145,758.00
481-484 · Employer Paid Benefits				
481.010 · Employer Paid FICA	30,360.41	42,841.11	70.87%	41,265.26
481.020 · Employer Paid Medicare	7,100.40	10,019.30	70.87%	9,650.75
481.030 · Employer Paid Unemployment	6,674.06	5,105.10	130.73%	1,019.70
483.030 · Pension Contribution	65,123.25	39,829.00	163.51%	45,199.00
483.050 · GASB 75 Pension Expense	0.00	0.00	0.0%	0.00
484.354 · Insurance Workers Compensation	17,913.94	22,000.00	81.43%	23,100.00
Total 481-484 · Employer Paid Benefits	127,172.06	119,794.51	106.16%	120,234.71
486 · Insurance, Casualty & Surety				
486.350 · Insurances and Bonding	63,524.34	60,000.00	105.87%	80,000.00
Total 486 · Insurance, Casualty & Surety	63,524.34	60,000.00	105.87%	80,000.00
487-489 · Health Insurance Benefits				
487 · Other Group Insurance Benefits				
487.159 · Group Dental/Medical/Vision	165,689.84	168,138.46	98.54%	211,199.65
487.196 · Non-Uniform Retiree Health Ins.	31,406.21	44,944.88	69.88%	64,916.64
487.198 · Group Long-Term Disability Ins	2,218.76	1,789.77	123.97%	2,573.17
487.199 · Group Life Insurance	4,166.52	4,521.00	92.16%	4,785.00
Total 487 · Other Group Insurance Benefits	203,481.33	219,394.11	92.75%	283,474.46
489 · Unclassified Operating Expense				
489.000 · Annual Contingency Reserve	0.00	0.00	0.0%	0.00
Total 489 · Unclassified Operating Expense	0.00	0.00	0.0%	0.00
Total 487-489 · Health Insurance Benefits	203,481.33	219,394.11	92.75%	283,474.46
490.039 · Bank Services Charges/Fees	600.00	720.00	83.33%	720.00
492 · Interfund Operating Transfers				
492.003 · Transfer to Fire Fund (03)	51,475.02	50,650.00	101.63%	54,000.00
492.030 · Transfer to Reserve Fund (95)	1,010,040.40	8,606.06	11,736.39%	8,606.00
492.071 · Transfer to DCNR Account	405,200.00	270,000.00	150.07%	294,746.00
Total 492 · Interfund Operating Transfers	1,466,715.42	329,256.06	445.46%	357,352.00
66900 · Reconciliation Discrepancies	0.00	0.00	0.0%	0.00
Total Expense	5,656,554.72	6,419,085.89	88.12%	6,632,840.02
Ending Balance	64,260.37	-148,677.30	-43.22%	-581,765.66
TOTAL APPROPRIATED/UNAPPROPRIATED FUNDS				(581,765.66)

EBT Light Fund 02 3901
Profit & Loss Budget vs. Actual

	Jan 1 - Oct 24	Budget	% of Budget	2025 Budget
Income	0.05			0.05
301.010 · Streetlights-Current Year	24,958.16	25,349.84	98.46%	26,966.06
301.020 · Street Lights-Prior Year	470.61	2,130.00	22.09%	1,190.00
341.000 · Interest	637.03	875.00	72.8%	900.00
Total Income	26,065.80	28,354.84	91.93%	29,056.06
APPROPRIATED/UNAPPROPRIATED FUNDS				
Expense				
403.011 · Wages-Tax Collector				
409.361 · Light Bill	38,637.75	35,650.00	108.38%	41,570.52
480.000 · Miscellaneous Expenses	0.00	0.00	0.0%	0.00
Total Expense	38,637.75	35,650.00	108.38%	41,570.52
Ending Balance	-12,571.95	-7,295.16	172.33%	-12,514.46
TOTAL APPROPRIATED/UNAPPROPRIATED FUNDS				-12,514.46

NOTES:

Provides funding for installation and maintenance of street lights.

PRE-2018: Based on front foot assessments for properties that benefit: \$0.50/per foot of improved property; \$0.12/per foot of vacant property.

BEGINNING 2018: Instead of foot frontage taxation, levy a tax upon all real property within the Township at 0.07 mills.

BEGINNING 2021: Supervisors lowered the levy taxation on all real estate property within the Township to 0.05 mills.

ARTICLE XXXII TAXATION AND FINANCE, Section 3205. Townships and Special Tax Levies.

(a) The Board of Supervisors may by resolution levy taxes upon all real property within the township made taxable for township purposes, as ascertained by the last adjusted valuation for county purposes, for the purposes and at the rates specified in this section.

(2) An annual tax not exceeding five mills to light the highways, roads and other public places in the township.

ARTICLE XX STREET LIGHTS, Section 2003. Costs.

(a) The Board of Supervisors may pay for the cost of public lighting by any on or a combination of the following means, whether the installation of the lighting was initiated by action of the Board of Supervisors or by petition:

(1) From the General Fund.

(2) Through uniform annual assessments made upon benefited properties on the foot-front basis.

(3) By uniform annual assessment upon each property benefited.

(4) By an equal assessment upon each property benefited, based upon the assessment for county tax purposes.

(5) By any combination of the above methods or other equitable means of assessment as the Board of Supervisors may determine.

Income:

Took the average increase of the last four years minus major increase in 2023 (2.50%) to come up with an estimated 1.49% increase in tax revenue.

Expense:

On or about October 15, 2024 Citizens will file a petition with the Pennsylvania Public Utility Commission (PUC) to adjust GSSR-2 to reflect current administrative expenses. Pending a formal review by the PUC, the new GSSR-2 Administrative Adder will be effective December 1, 2024 through May 31, 2025.

EBT Fire Fund 03 4701
Profit & Loss Budget vs. Actual

	Jan 1 - Oct 24	Budget	% of Budget	2025 Budget
Income	0.70			0.75
239.000 · Firemen's Relief Association	51,475.02	50,750.00	101.43%	52,865.00
301.010 · Current Year Taxes	349,302.53	371,786.00	93.95%	453,317.00
301.020 · Prior Year Taxes	3,214.96	4,475.00	71.84%	3,000.00
341.000 · Interest	1,867.54	1,575.00	118.57%	2,000.00
Total Income	405,860.05	428,586.00	94.7%	511,182.00
APPROPRIATED/UNAPPROPRIATED FUNDS				
Expense				
403.011 · Wages-Tax Collector				
411.050 · Contributions to Fire Co.	334,200.18	334,200.18	100.0%	341,927.28
411.055 · Contributions to Relief Fund	51,475.02	50,750.00	101.43%	52,865.00
411.354 · Fire-Workers Comp Insurance	6,300.00	6,300.00	100.0%	8,100.00
430.030 · Other charge	0.00	0.00	0.0%	0.00
Total Expense	391,975.20	391,250.18	100.19%	402,892.28
Ending Balance	13,884.85	37,335.82	37.19%	108,289.72
TOTAL APPROPRIATED/UNAPPROPRIATED FUNDS				108,289.72

NOTES:

2025 TAXES

CSFESD Board increase the capita to \$47.37 and used the U.S. Decennial Census total of 7,405. This increase caused the Township contribution to increase causing the Township to have to increase the mill rate from (0.70) to (0.75) to cover the contribution for 2025. Quarterly contribution payment \$85,481.82.

2024 TAXES

CSFESD Board decreased the per capita to \$46.06 and used the U.S. Decennial Census total of 7,405. This decreased caused the Township contribution to increase causing the Township to have to increase the mill rate from (0.50) to (0.70) to cover the contribution for 2024. Quarterly contribution payment \$83,550.05.

2023 TAXES

CSFESD Board would like to increase per capita to \$46.28 and use the U.S. Decennial Census total from the 2020 Census of 7,405. This will increase the Township contribution for 2023 (85%) causing the Township to have to increase the current mill rate of (0.45) which was last changed in 2019 when it was decrease from (0.46).

2022 TAXES

CSFESD Board decided to keep the current per capita \$27.37 and us the population total of the April 1, 2010 Census of 6,414. Workers Compensation will continue to be a separated expense payable to the Lewisburg Borough instead of being included in the per capita.

Income:

Took the average increase of the last four years minus major increase in 2023 (2.50%) to come up with an estimated 1.49% increase in tax revenue.

Expense:

CSFESD Board is asking for a 4.9% increase in municipal contribution for 2025. Took the 2024 contribution figure and multiplied it by 4.9% to get our 2025 contribution estimated figure. Fire contributions are made quarterly (January, April, July, October) upon invoice from Fire Company. Estimated quarterly contribution payment (\$87,643.99). Goal is to have enough money in fund so first quarter transfer from General Fund is not needed to cover first quarter contribution figure.

EBT Water Fund 06 1208
Profit & Loss Budget vs. Actual

	Jan 1 - Oct 24	Budget	% of Budget	2025 Budget
Income	0.06			0.06
301.010 · Hydrants-Current Year Taxes	20,661.35	21,100.00	97.92%	32,359.31
301.020 · Hydrants-Prior Year Taxes	344.15	805.00	42.75%	250.00
341.000 · Interest	525.06	620.00	84.69%	675.00
Total Income	21,530.56	22,525.00	95.59%	33,284.31
APPROPRIATED/UNAPPROPRIATED FUNDS				
Expense				
403.011 · Wages-Tax Collector				
409.366 · Hydrant Rent	24,955.45	27,370.00	91.18%	30,080.00
480.000 · Miscellaneous Expense	0.00	0.00	0.0%	0.00
Total Expense	24,955.45	27,370.00	91.18%	30,080.00
Ending Balance	-3,424.89	-4,845.00	70.69%	3,204.31
TOTAL APPROPRIATED/UNAPPROPRIATED FUNDS				3,204.31

NOTES:

Tax is assessed on all non-exempt properties within 780 feet of a hydrant.
 Invoicing and collection on all exempt properties would be the responsibility of the Township.

Income:

Took the average increase of the last four years minus major increase in 2023 (2.50%) to come up with an estimated 1.49% increase in tax revenue.

Expense:

On August 7, 2024 Pennsylvania Public Utility Commission (PUC) approved a 9.99% increase compared to the initially proposed 20% increase.

**EBT State Aid (Liquid Fuels) 9008
Profit & Loss Budget vs. Actual**

	Jan 1 - Oct 24	Budget	% of Budget	2025 Budget
Income				
341.000 · Interest	4,987.63	4,275.00	116.67%	4,400.00
355.005 · Liquid Fuel Monies	298,876.10	298,482.32	100.13%	279,146.38
Total Income	303,863.73	302,757.32	100.37%	283,546.38
Expense				
432.000 · Winter Mnt-Snow Removal	41,580.00	54,915.00	75.72%	58,212.00
433.000 · Signals-Signs & Markings	26,064.00	35,000.00	74.47%	30,000.00
438.000 · Road Mnt & Repairs	261,563.57	200,000.00	130.78%	200,000.00
Total Expense	329,207.57	289,915.00	113.55%	288,212.00
Ending Balance	-25,343.84	12,842.32	-197.35%	-4,665.62

NOTES:
Municipal Liquid Fuels (Act 655): Provided by the State, apportion of this funding 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.
The amount of a municipality's allocation is based on its population and miles of roads on their approved Liquid Fuels Inventory.
Funds can be spent for specific purposes related to street/road improvements.

CoStar's Salt Contract for 2024-2025:
\$83.16 per ton, Request 500 Tons; Minimum purchase is 300 Tons; Maximum purchase 700 Tons. This is a 6% increase from last year. Per the state Department of Transportation has release the estimated per mile and per person Liquid Fuels figures for 2025. You will not that the estimates are roughly 2% less tha 2024. The per mile estimate is \$3,125.1970 (47.59) and the per person estimate is \$17.6122 (7,405). To determine what this means for your township, multiply the per mile estimate by your township's official liquid fuels mileage and multiply the per person estimate by your township's 2020 Census numbers. Add the two together for your township's 2025 estimate, which will be depsited to townships on March 1, if all required paperwor is filed on-time.

CoStar's Salt Contract for 2023-2024:
\$78.45 per ton, Request 500 Tons; Minimum purchase is 300 Tons; Maximum purchase 700 Tons.

East Buffalo Township
2025 Capital Reserve Budget

Account Number and Account Name	Jan 1 - OCT 24	2024 Budget	2025 Budget
INCOME		3,142,581.03	6,742,166.24
100.000 · Contingency Reserve Fund			
100.002 · Equipment Fund	266,610.64		
100.004 · Street/Road Major Projects	640,139.69		
100.005 · Municipal Complex Reserve	88,875.84		
100.006 · Park & Recreation	410,482.68	8,606.00	8,606.00
100.007 · Operating Capital General Funds			
Total 100.000 · Contingency Reserve Fund	1,406,108.85		8,606.00
120.001 · PLGIT Capital GF Term Invest	541,768.19		
120.010 · PLGIT			
120.011 · PLGIT - Equipment Fund	361,689.80		
120.012 · PLGIT - Street/Road Major Projects	361,689.83		
120.013 · PLGIT - Parks & Recreation	361,690.84		
120.014 · PLGIT - Municipal Complex Reserve	261,156.65	250,000.00	
120.015 · PLGIT Prime - Operating Capital General Funds	3,448,062.08		
Total 120.010 · PLGIT	4,794,289.20		0.00
341.000 · Interest Income		58,996.36	
341.010 · PLGIT Interest		66,882.73	
341.011 · PLGIT TERM Interest			
392.030 · Transfer from General Fund Acct to Contingency		258,606.00	8,606.00
392.031 · Transfer from General Fund Acct to PLGIT			0.00
TOTAL INCOME	6,742,166.24	3,401,187.03	6,750,772.24
EXPENSE			
100.000 · Contingency Reserve Fund			
100.002 · Equipment Reserve	266,610.64		
100.004 · Street/Road Maintenance	640,139.69	250,000.00	
100.005 · Municipal Complex	88,875.84		
100.006 · Park & Recreation	410,482.68	500,000.00	
100.007 · Operating Capital General Funds			
Total 100.000 · Contingency Reserve Fund	1,406,108.85		0.00
120.001 · PLGIT Capital GF Term Invest	541,768.19		
120.010 · PLGIT			
120.011 · PLGIT - Equipment Fund	867,576.44		750,000.00
120.012 · PLGIT - Street/Road Major Projects	867,576.47		765,000.00
120.013 · PLGIT - Parks & Recreation	867,577.48		190,000.00
120.014 · PLGIT - Municipal Complex	767,043.29		
120.015 · PLGIT Prime - Operating Capital General Funds	674,515.52		
Total 120.010 · PLGIT	4,044,289.20		1,705,000.00
492.010 · Transfer to General Fund Acct from Contingency		750,000.00	0.00
492.011 · Transfer to General Fund Acct from PLGIT		0.00	1,705,000.00
TOTAL EXPENSE	0.00	750,000.00	1,705,000.00
ENDING BALANCE	6,742,166.24	2,651,187.03	5,045,772.24

East Buffalo Township
2025 Capital Reserve Budget

A line item for Operating Capital General Fund and PLGIT Prime Operating Capital General Fund. The money that is in the Capital General Fund would be to used to pay for any unforeseen expenses outside the other specific accounts listed. We moved the money from PLGIT Capital General Fund into PLGIT Prime Operating Capital General Fund (\$3,448,062.08) and the PLGIT General Fund Term Security (CD #1) just matured on September 27th at 4.79% to the PLGIT Term Reserve Fund (\$541,768.19). Of the \$3,448,062.08 that was transferred from PLGIT General Fund to PLGIT Prime Operating Capital General Fund no money was divid out

Board approved a transfer of \$750,000 from the PLGIT Prime Operating Capital General Fund (\$3,448,062.08) to cover the cost of November 2024, December 2024 and January 2025 bills until the Township receives the Real Estate Tax Income. This leave an ending balance of \$2,698,062.08

25% of \$2,698,062.08 is \$674,515.52 which would remain in the PLGIT Prime Operating Capital General Fund. The remaining \$2,023,546.56 needs to be split been the remaining four (4) accounts. If money is going to be transferred to the General Fund account to offset some of the expenses my sugguest would be the following: Transfer \$750,000 from the PLGIT Equipment Fund; Transfer \$765,000 from the PLGIT Street/Road Major Projects; Transfer \$190,000 from the PLGIT Parks & Recreation giving you a total of \$1,705,000.00 to transfer into the General Fund account.

NEW Totals would be as following:

PLGIT Equipment $\$361,689.80 + \$505,886.64 = \$867,576.44 - \$750,000.00 = \$117,576.44$

PLGIT Street/Road Major Project $\$361,689.83 + \$505,886.64 = \$867,576.47 - \$765,000.00 = \$102,576.47$

PLGIT Parks & Recreation $\$361,690.84 + \$505,886.64 = \$867,576.48 - \$213,861.00 = \$677,577.48$

PLGIT Municipal Complex $\$261,156.65 + \$505,886.64 = \$767,043.29$ - don't forget would like to build a new shed in 2026 current pricing was \$650,000 = $\$257,668.29$

PLGIT Prime - Operating Capital General Funds $\$674,515.52$