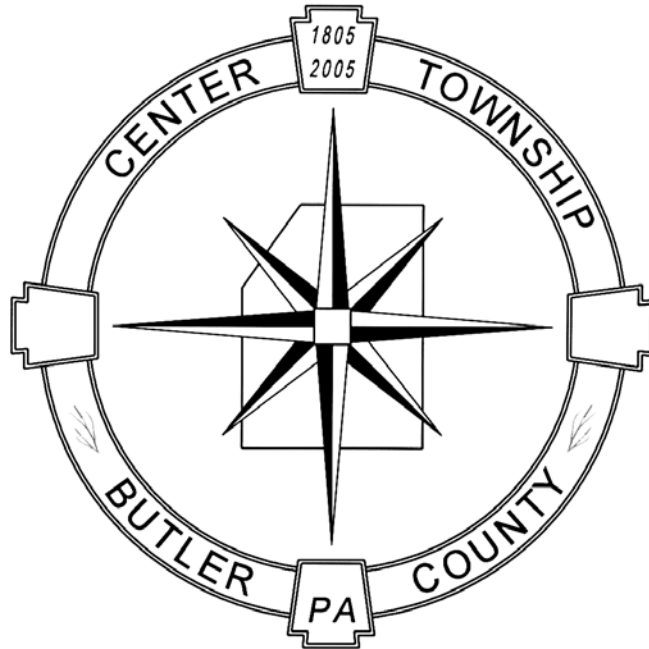
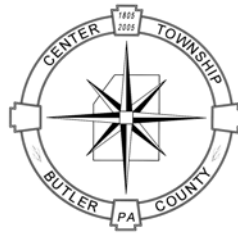


# CENTER TOWNSHIP



## 2008 BUDGET

Board of Supervisors:  
Ronald Flatt, Chairman  
Andrew Erie, Vice Chairman  
Brian Hortert, Supervisor  
Edward Latuska, Supervisor  
Thomas Schiebel, Supervisor



Michael Gallagher, Solicitor  
Olsen & Associates, Engineer  
Stephanie Sellers, Secretary  
Anthony Amendolea, Treasurer  
Mark Lauer, Public Works Director  
Richard Round, BCO/Zoning Official

## 2008 BUDGET MESSAGE

On behalf of the Board of Supervisors, I am pleased to present the 2008 Budget, as tentatively approved by the Board meeting on November 14, 2007 and finally approved on December 12, 2007. The Township's overall Budget is a compilation of 6 different Funds, operated and managed independently, that work together to provide a full array of services to our community in a focused, collaborative and cost/effective manner. The 2008 Budget is straining in response to the needs of our community, as well as the external pressures all industries and families are experiencing.

The major accomplishments of 2007 were the completion of the Glenwood Way Bridge, upgrading the traffic signals at Route 8/Mercer Road with a battery backup system to allow the signals to function during a power outage for up to six hours and Route 8/Mahood/Unionville by connecting to the Unionville Volunteer Fire Company's backup generator so the signals will function during a power failure. Also, The Township purchased a 2007 Bobcat Excavator.

The budget is part of a dynamic, year round process that creates a legal framework for financial matters in the coming calendar year. It is not realistic to believe every conceivable challenge and opportunity can be identified. The Budget is never used as an excuse to not to respond to an issue. As new and unexpected challenges are presented to the Board of Supervisors, the Board works within the framework of the Budget to turn those challenges into opportunities.

The 2008 Budget continues to fund all current programs and proposes enhancements in several areas. The following narrative will provide highlights of the various funds that comprise the 2008 Budget.

### **GENERAL FUND**

The General Fund supports the core services of the Township, including community development and planning, public works and administration.

The General Fund will maintain the real estate tax rate of 1.0 Mills of real estate taxes for the tenth straight year, along with the .5% earned income tax, plus numerous fees and charges. The overall revenue is projected to increase by 3%.

On the expenditure side of the General Fund, the increase in funding for operational needs of the Township will increase by 4%. Wages and salaries increases are approximately 2.1%, which includes a collective bargaining agreement covering the public works department and one administrative employee.

REVENUE:	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Projected	2008 Proposed
RE TAX	\$57,307	\$55,607	\$56,956	\$57,620	\$58,062	\$56,000
RE TRANSFER TAX	\$162,733	\$127,045	\$130,617	\$160,466	\$105,335	\$150,100
EARNED INCOME TAX	\$735,738	\$707,168	\$725,690	\$783,684	\$834,993	\$800,000
MERCANTILE TAX	\$89,843	\$90,436	\$97,832	\$88,234	\$80,943	\$104,000
BUSINESS PRIVILEGE TAX	\$20,907	\$17,559	\$23,527	\$24,397	\$36,219	\$41,100
PERMITS	\$5,064	\$5,000	\$5,486	\$5,370	\$5,625	\$4,600
FINES	\$35,076	\$34,941	\$31,065	\$36,411	\$33,084	\$30,000
INTEREST	\$5,213	\$16,288	\$14,961	\$37,469	\$50,765	\$27,000
RENTALS	\$380	\$398	\$436	\$453	\$499	\$400
STATE ENTITLEMENT	\$74,663	\$68,244	\$100,657	\$83,870	\$95,334	\$84,300
GENERAL GOVERNMENT	\$27,282	\$13,748	\$13,988	\$12,714	\$10,368	\$8,100
PUBLIC SAFETY	\$74,730	\$85,994	\$62,675	\$47,769	\$70,231	\$62,700
MISCELLANEOUS	\$10,659	\$100,753	\$11,324	\$5,217	\$7,587	\$3,250
<b>TOTAL REVENUE</b>	<b>\$1,299,595</b>	<b>\$1,323,181</b>	<b>\$1,275,214</b>	<b>\$1,343,674</b>	<b>\$1,389,045</b>	<b>\$1,371,550</b>

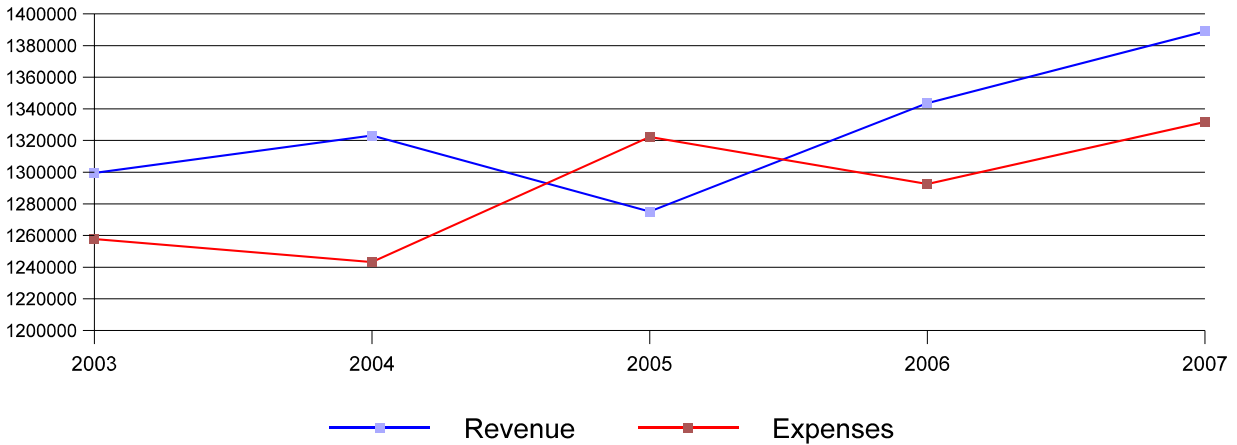
REVENUE PER CAPITA            \$159            \$162            \$156            \$164            \$162            \$160

EXPENSES	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Projected	2008 Proposed
BOARD OF SUPERVISORS	\$31,818	\$33,187	\$34,929	\$30,995	\$40,666	\$74,100
PERSONNEL SERVICES	\$70,435	\$81,844	\$85,314	\$77,248	\$68,938	\$79,500
OPERATING EXPENSES	\$42,740	\$35,190	\$113,545	\$77,007	\$45,887	\$61,200
TAX COLLECTION	\$27,187	\$28,508	\$28,344	\$26,820	\$26,670	\$32,650
LAW	\$33,794	\$62,152	\$87,309	\$56,828	\$75,071	\$90,000
COMPUTER SERVICES	\$2,075	\$3,698	\$2,582	\$3,590	\$3,046	\$8,000
ENGINEERING	\$31,168	\$24,798	\$12,045	\$22,839	\$25,002	\$20,000
PUBLIC SAFETY	\$97,895	\$98,903	\$98,459	\$103,313	\$104,678	\$83,800
CODE ENFORCEMENT	\$53,399	\$59,692	\$55,924	\$9,562	\$12,789	\$8,150
PLANNING & ZONING	\$9,340	\$7,469	\$11,652	\$54,119	\$77,675	\$64,200
PUBLIC WORKS	\$283,449	\$324,119	\$362,786	\$365,311	\$401,490	\$426,100
GENERAL SERVICES	\$89,340	\$95,079	\$156,303	\$143,192	\$133,880	\$115,500
SNOW & ICE REMOVAL	\$88,716	\$68,988	\$94,293	\$57,987	\$113,234	\$100,000
TRAFFIC SIGNALS	\$22,675	\$14,146	\$18,529	\$15,900	\$14,832	\$18,000
HWY MAINTENANCE	\$70,041	\$239,090	\$102,816	\$186,664	\$127,809	\$115,000
INSURANCE	\$43,724	\$51,550	\$50,465	\$54,289	\$56,554	\$65,000
MISCELLANEOUS	\$260,026	\$14,808	\$7,000	\$7,000	\$3,619	\$10,050
<b>TOTAL EXPENDITURES</b>	<b>\$1,257,822</b>	<b>\$1,243,221</b>	<b>\$1,322,295</b>	<b>\$1,292,664</b>	<b>\$1,331,840</b>	<b>\$1,371,250</b>

EXPENSES PER CAPITA            \$154            \$152            \$162            \$158            \$156            \$160

# General Fund

Revenue/Expenditures Comparison



## ***FIRE PROTECTION FUND***

The 2008 Budget will maintain the 1.5 Mills dedicated to the fire service. This represents approximately \$15.00 per year per homeowner with a \$100,000 market value home. This amount provides for 24-hour fire protection and maintains a fleet of 8 firefighting vehicles, fire station and a staff of 30 volunteer firefighters.

## ***TRANSPORTATION IMPACT FEES FUND***

The Township adopted Transportation Improvement fees associated with land development in 2006. Currently, the Township imposes an Impact fee of \$1,374.00 per trip in the Western Transportation Service Area, \$1,378.00 for trips generated in the Northern Transportation Service District and \$1,380.00 for trips generated in the Eastern Transportation Service Area.

TRANSPORTATION SERVICE AREA	YEAR	BALANCE
Northern	2006	\$25,536.00
Eastern	2007	\$0.00
Western	2007	\$2,061.00
	TOTAL	\$27,597.00

These funds may be used to make improvements in each transportation service area in which they were collected and only projects on the Transportation Improvement Program.

## ***STATE LIQUID FUELS FUND***

This Fund is dedicated to the maintenance of Township-owned streets. The revenue for this Fund is from the local municipal share of state gasoline tax, which is 15% of the state gas tax levied. Center's allocation is based upon our 2000 population and the miles of Township-owned streets, which is 70.96 miles. Although 20% may be held for equipment purchases, the Board dedicates

the total funds to be used for resurfacing of streets. The resurfacing schedule is determined by the Public Works Director and the Board to allocate these resources in the most efficient and effective manner.

### ***ESCROW FUND***

This Fund is dedicated to the receipt of performance, maintenance, road bonds and consultant review fees. Developers are required to post various bonds once their plans are approved. Performance bonds (110% of projected construction costs) are posted for 12 months to ensure public improvements are completed. Once the improvements are made, a maintenance bond (15% of the cost of installation) is posted for 18 months to ensure improvements are maintained by the developer. Road bonds (\$12,500 per mile) are received for heavy hauling by contractors to maintain road in the same condition prior to the hauling. Consultant fees are collected at the time of application to ensure professional review fees are paid. The fees are \$500.00 for lot line revisions and minor subdivisions (4 lots or less) and \$2,000.00 for land developments and major subdivisions (5 lots or more). These funds are released to the contractor once a request is received and the required time restrictions are met.

### ***CAPITAL PROJECTS FUND***

This Fund is used to replace Township equipment, including vehicles, along with improvements to Township facilities. This Fund receives its revenue from Certificate of Deposits, which are invested periodically.

Thank you for taking the time to become familiar with the 2008 Budget. This Budget was first proposed to the Board of Supervisors at their regular meeting of October 10, 2007. The budget was modified based upon comments from the Board, the public and additional administrative reviews. If you have any comments and/or suggestions, please contact me at 724-282-7805 or by e-mail at [aamendolea@centertownship.net](mailto:aamendolea@centertownship.net)

ANTHONY A. AMENDOLEA  
Township Treasurer

BUDGET COMPARISON REPORT  
 2008 Adopted Budget - General  
 (October)  
 CE Ledger System

Acct#	Description	Yr 2003	Yr 2004	Yr 2005	Yr 2006	Actual 07	NextYr. Bdgt
<b>ASSETS - January 1</b>							
	Cash Assets	726,609.19	803,519.60	752,130.14	800,146.41	887,791.31	750,000.00
	Accounts Receivable	39,884.43	26,788.14	29,634.29	20,093.81	76,577.12	3,000.00
	Other Assets	10,617.35	11,368.59	13,005.67	12,981.21	12,683.35	18,500.00
<b>Less LIABILITIES - January 1</b>							
	Accounts Payable	45,141.83	37,751.95	38,095.68	20,339.70	30,297.96	15,000.00
	Liabilities	2,813.00	1,374.00	1,200.00	6,394.36	4,651.41	12,500.00
	Less Fund Equity Reserves - Jan. 1						
	Fund Equity	729,156.14	802,550.38	755,474.42	806,487.37	942,102.41	744,000.00
<b>I N C O M E:</b>							
<b>REAL PROPERTY TAXES</b>							
301.100	Real Estate Taxes - Current Year	53,504.60	54,550.62	55,643.01	56,579.55	55,905.98	55,000.00
301.200	Real Estate Taxes - Prior Year	1,891.68	635.33	700.43	553.33	576.40	500.00
301.300	Real Estate Taxes - Delinquent	1,910.62	421.49	613.42	487.07	300.01	500.00
	<b>TOTAL REAL PROPERTY TAXES</b>	<b>57,306.90</b>	<b>55,607.44</b>	<b>56,956.86</b>	<b>57,619.95</b>	<b>56,782.39</b>	<b>56,000.00</b>
<b>REAL ESTATE TRANSFER TAX</b>							
310.100	Real Estate Transfer Tax	162,601.96	127,044.94	130,379.20	160,119.58	89,633.46	150,000.00
310.111	Real Estate Transfer Tax - Interest	131.85		238.71	346.64		100.00
	<b>TOTAL REAL ESTATE TRANSFER TAX</b>	<b>162,733.81</b>	<b>127,044.94</b>	<b>130,617.91</b>	<b>160,466.22</b>	<b>89,633.46</b>	<b>150,100.00</b>
<b>EARNED INCOME TAXES</b>							
310.210	Earned Income Tax - Current Year	735,738.09	707,167.50	725,689.94	783,684.66	754,723.22	800,000.00
	<b>TOTAL EARNED INCOME TAXES</b>	<b>735,738.09</b>	<b>707,167.50</b>	<b>725,689.94</b>	<b>783,684.66</b>	<b>754,723.22</b>	<b>800,000.00</b>
<b>MERCANTILE TAXES</b>							
310.310	Mercantile Tax - C/Y Retail	83,335.15	81,430.85	84,483.66	80,167.14	73,876.08	100,000.00
310.312	Mercantile Tax - C/Y Wholesale	5,347.28	8,142.34	9,847.94	1,651.27	2,839.14	3,000.00
310.320	Mercantile Tax - Prior Year	1,160.32	863.17	3,501.31	6,415.15	1,761.59	1,000.00
	<b>TOTAL MERCANTILE TAXES</b>	<b>89,842.75</b>	<b>90,436.36</b>	<b>97,832.91</b>	<b>88,233.56</b>	<b>78,476.81</b>	<b>104,000.00</b>
<b>BUSINESS PRIVILEGE TAX</b>							
310.800	Business Priv. Tax - Current Year	19,900.34	16,699.37	17,900.51	22,983.47	33,780.50	40,000.00
310.810	Business Priv. Tax - Prior Year	605.23	382.65	2,750.26	845.65	1,332.97	1,000.00
310.820	Business Priv. Tax - Delinquent	401.43	476.97	2,876.82	568.00	58.61	100.00
	<b>TOTAL BUSINESS PRIVILEGE TAXES</b>	<b>20,907.00</b>	<b>17,558.99</b>	<b>23,527.59</b>	<b>24,397.12</b>	<b>35,172.08</b>	<b>41,100.00</b>
	<b>TOTAL TAXES</b>	<b>1,066,528.55</b>	<b>997,815.23</b>	<b>1,034,625.21</b>	<b>1,114,401.51</b>	<b>1,014,787.96</b>	<b>1,151,200.00</b>

BUDGET COMPARISON REPORT  
 2008 Adopted Budget - General  
 (October)  
 CE Ledger System

Acct#	Description	Yr 2003	Yr 2004	Yr 2005	Yr 2006	Actual 07	NextYr. Bdgt
<b>PERMITS</b>							
310.910	Business Permits	814.00	855.00	905.73	665.45	935.94	1,000.00
321.320	Junk Yard Permits	1,800.00	1,800.00	1,800.00	2,025.00	2,025.00	1,500.00
321.610	Transient Retailer Permits	190.00	135.00	80.00	55.00	125.00	100.00
321.900	Mobile Home Park Permits	1,760.00	1,585.00	2,025.00	1,750.00	1,770.00	1,500.00
322.800	Street & Curb Permits	500.00	625.00	675.00	875.00	575.00	500.00
<b>TOTAL PERMITS</b>		<b>5,064.00</b>	<b>5,000.00</b>	<b>5,485.73</b>	<b>5,370.45</b>	<b>5,430.94</b>	<b>4,600.00</b>
<b>FINES</b>							
331.110	Vehicle Violations - State Dist.	8,040.97	10,313.23	9,042.47	10,151.70	4,736.92	10,000.00
331.120	Violations of Ordinances & Statutes	30,422.53	24,627.61	22,022.13	26,258.89	15,612.18	20,000.00
<b>TOTAL FINES</b>		<b>38,463.50</b>	<b>34,940.84</b>	<b>31,064.60</b>	<b>36,410.59</b>	<b>20,349.10</b>	<b>30,000.00</b>
<b>INTEREST EARNINGS</b>							
341.030	Interest Earnings - Sweep	4,146.45	7,214.49	14,316.93	34,036.11	31,042.80	25,000.00
341.040	Interest Earnings - Escrow	1,066.20	1,000.28	643.89	3,433.21	3,421.62	2,000.00
341.050	Interest - Fire Hydrant Fund		-1,505.44				
<b>TOTAL INTEREST EARNINGS</b>		<b>5,212.65</b>	<b>6,709.33</b>	<b>14,960.82</b>	<b>37,469.32</b>	<b>34,464.42</b>	<b>27,000.00</b>
<b>RENTALS</b>							
342.400	Garbage Dumpster Rental	379.80	398.07	435.96	453.19	372.76	400.00
<b>TOTAL RENTALS</b>		<b>379.80</b>	<b>398.07</b>	<b>435.96</b>	<b>453.19</b>	<b>372.76</b>	<b>400.00</b>
<b>STATE ENTITLEMENTS</b>							
355.010	Public Utility Realty Tax	1,736.05	1,612.01	1,888.83	1,922.93	1,861.43	1,500.00
355.100	Winter Road Maintenance	381.53	394.13	433.44	456.62		400.00
355.120	Pension Fund	20,260.83	14,972.68	22,982.85	20,121.20	31,921.78	20,000.00
355.130	Foreign Fire Insurance	51,884.81	50,864.85	56,929.33	57,529.60	58,037.48	60,000.00
355.140	Recycling				2,899.00	3,113.00	2,000.00
355.150	Liquor License	400.00	400.00	400.00	400.00	400.00	400.00
355.160	FEMA/PEMA Reimbursements			18,022.99	540.69		
<b>TOTAL STATE ENTITLEMENTS</b>		<b>74,663.22</b>	<b>68,243.67</b>	<b>100,657.44</b>	<b>83,870.04</b>	<b>95,333.69</b>	<b>84,300.00</b>
<b>GENERAL GOVERNMENT</b>							
361.310	Subdivision & Land Devel. Fees	3,825.00	2,500.00	1,167.50	2,090.00	2,660.00	2,500.00
361.325	Professional Review Fees	10,345.84	4,966.28	1,781.29	1,077.95		
361.330	Conditional Use Fees	2,500.00		1,000.00	2,500.00	1,500.00	1,000.00
361.340	Logging Application Fees	3,250.00	1,500.00	1,500.00	750.00	500.00	500.00
361.350	Hearing Fees - Zoning Amendments	2,000.00	500.00	2,000.00	1,500.00		1,000.00
361.360	Hearing Fees - Zoning Hearing Board	1,000.00	844.28	3,000.00	2,000.00	2,000.00	1,000.00
361.370	Hearing Fees - BOCA Appeals Board						
361.500	Sale of Maps/Publications	286.00	392.50	264.50	350.75	82.00	100.00
361.700	Municipal Lien Letters	4,075.00	3,045.00	3,275.00	2,445.00	2,310.00	2,000.00

BUDGET COMPARISON REPORT  
 2008 Adopted Budget - General  
 (October)  
 CE Ledger System

Acct#	Description	Yr 2003	Yr 2004	Yr 2005	Yr 2006	Actual 07	NextYr. Bdgt
=====							
TOTAL GENERAL GOVERNMENT		27,281.84	13,748.06	13,988.29	12,713.70	9,052.00	8,100.00

PUBLIC SAFETY

362.200	Vehicle Fuel - UVFD	262.00	1,410.36	3,600.00	1,992.09		1,000.00
362.410	Building Permit Fees	56,692.00	67,215.00	45,316.00	28,606.60	41,951.56	50,000.00
362.411	Electrical Permit Fees	1,823.00	2,052.00	1,779.00	2,150.45	1,458.00	2,000.00
362.420	Driveway Permit Fees	3,875.00	4,050.00	1,950.00	1,500.00	2,100.00	1,500.00
362.430	Communication Tower Permit Fees	650.00	300.00	400.00	650.00	500.00	500.00
362.440	Sewage Permits	9,325.00	6,950.00	5,125.00	9,315.00	12,568.00	5,000.00
362.450	Zoning/Occupancy Permits	280.00	1,760.00	1,720.00	1,935.00	2,309.00	1,000.00
362.460	Home Occupation Permits	450.00	330.00	555.00	495.00	1,425.00	1,000.00
362.470	Excavation/Demolition Permits	243.00	255.00	205.00	75.00	160.00	100.00
362.480	Sign Permits	1,029.88	1,572.09	1,925.49	949.70	788.00	500.00
362.490	B. Y. O. B Permit Fees	100.00	100.00	100.00	100.00	100.00	100.00
-----							
TOTAL PUBLIC SAFETY		74,729.88	85,994.45	62,675.49	47,768.84	63,359.56	62,700.00

MISCELLANEOUS REVENUE

380.100	Miscellaneous Revenue - Income	1.30	1.30	1.10	1.50	54.10	50.00
380.101	Salvage Receipts	112.75		1,716.90	164.80	590.53	500.00
380.102	Insurance Claims		457.89	493.05		200.00	100.00
380.105	Recycling Materials	20.00	35.00	765.50	636.50	312.00	50.00
380.110	Copies	39.20	12.15	31.00	40.00	261.75	50.00
380.111	Workers Comp - Audit Adjustment	24.00					
380.112	Unclaimed Property		227.08				
380.115	Contributions				2,500.00	2,500.00	2,500.00
380.200	Returned Check Fees	25.00					
391.010	Sale Of Fixed Assets	1,226.85		6,623.01	1,760.00	2,800.00	
392.035	Transfer From Capital Projects Fund		100,000.00				
395.000	Refund of Prior Year Expenditures	9,209.67	20.00	1,693.85	114.12	196.80	
-----							
TOTAL MISCELLANEOUS REVENUE		10,658.77	100,753.42	11,324.41	5,216.92	6,915.18	3,250.00

T O T A L I N C O M E: 1,302,982.21 1,313,603.07 1,275,217.95 1,343,674.56 1,250,065.61 1,371,550.00

T O T A L A V A I L A B L E: 2,032,138.35 2,116,153.45 2,030,692.37 2,150,161.93 2,192,168.02 2,115,550.00

(Total Income + Beginning Equity)

E X P E N S E S:

BOARD OF SUPERVISORS

400.113	Salaries & Wages - Supervisors	12,500.40	12,500.40	12,500.40	12,500.40	10,417.00	12,500.00
400.152	Vision/Dental			922.00	1,099.00	1,370.09	3,600.00
400.156	Medical	15,582.57	17,612.72	18,085.12	13,977.72	19,915.18	55,000.00
400.161	FICA - Township Share	672.90	775.16	762.24	775.20	646.00	800.00
400.163	Medicare - Township Share	157.30	181.20	178.18	181.20	151.00	200.00
400.331	Travel & Mileage	226.80		10.00			

BUDGET COMPARISON REPORT  
 2008 Adopted Budget - General  
 (October)  
 CE Ledger System

Acct#	Description	Yr 2003	Yr 2004	Yr 2005	Yr 2006	Actual 07	NextYr. Bdgt
400.420	Dues & Subscriptions	1,955.10	1,987.80	1,486.20	2,083.80	1,503.80	1,500.00
400.460	Meetings & Conferences	722.86	129.00	985.51	377.97	50.00	500.00
TOTAL BOARD OF SUPERVISORS		31,817.93	33,186.28	34,929.65	30,995.29	34,053.07	74,100.00
PERSONNEL SERVICES							
401.130	Wages - Treasurer	25,881.74	30,004.35	30,384.17	31,404.00	27,655.00	33,000.00
401.140	Wages - Township Secretary	20,913.34	22,985.33	23,666.96	22,265.53	13,068.06	20,000.00
401.150	Fringe Benefits	3,523.56	3,600.84	3,842.16	1,840.40		
401.152	Vision/Dental	932.40	1,164.45	1,135.50	1,184.43	783.55	1,200.00
401.156	Medical	8,380.63	9,315.02	14,012.72	10,059.45	8,747.67	15,000.00
401.158	Life Insurance	1,273.20	1,131.55	1,131.00	560.70	561.40	1,000.00
401.159	Union Contract Bonus		50.00	450.00	300.00	200.00	500.00
401.160	Pension	5,300.75	5,928.85	5,836.44	4,764.79	3,187.90	3,500.00
401.161	FICA - Township Share	3,038.42	3,675.88	3,618.65	3,460.14	2,426.00	3,500.00
401.162	PSATS Unemployment	480.00	480.01	400.01	600.01	160.00	500.00
401.163	Medicare - Township Share	710.56	859.72	815.61	809.21	567.29	800.00
401.183	Overtime Wages		2,647.96	21.12		43.95	500.00
TOTAL PERSONNEL SERVICES		70,434.60	81,843.96	85,314.34	77,248.66	57,400.82	79,500.00
OPERATING EXPENSES							
401.210	Office Supplies	1,752.28	930.31	1,327.41	2,981.40	1,618.50	1,500.00
401.260	Minor Equipment	392.38	687.68		7,810.25		5,000.00
401.312	Consulting/Auditing Services	14,123.90	7,000.00	73,514.00	41,927.50	9,750.00	15,000.00
401.320	Telephone	2,701.80	2,732.64	2,546.45	2,047.48	1,477.01	2,500.00
401.325	Postage	2,630.97	2,039.44	2,777.71	1,607.84	627.46	1,500.00
401.331	Travel & Mileage						100.00
401.341	Advertising/Printing	4,734.87	5,202.30	6,556.16	5,911.81	6,769.53	10,000.00
401.350	Insurance & Bonding	2,508.00	2,508.00	1,008.00	1,212.00	1,212.00	1,500.00
401.360	Gas	1,425.55	1,387.21	1,686.75	1,587.76	1,163.67	2,000.00
401.361	Electricity	1,582.52	1,841.53	1,811.32	1,722.44	1,568.36	2,000.00
401.362	Sewage	255.75	255.00	258.75	270.00	247.50	500.00
401.363	Water	209.52	199.94	195.92	218.50	209.60	300.00
401.373	Repair/Maint. - Equip./Building	1,601.95	515.42	7,298.06	1,284.94	3,818.38	6,000.00
401.420	Dues/Subscriptions/Memberships	295.00	175.00	275.00	275.00	275.00	500.00
401.451	Contracted Services	6,445.62	7,675.95	11,729.55	5,947.21	4,865.47	10,000.00
401.452	Cleaning	1,904.00	1,980.00	1,980.00	2,100.60	1,720.00	2,500.00
401.460	Meetings & Conferences	23.92	15.00	532.66		234.86	200.00
401.490	Miscellaneous	152.00	44.52	47.00	102.00		100.00
TOTAL OPERATING EXPENSES		42,740.03	35,189.94	113,544.74	77,006.73	35,557.34	61,200.00
TOTAL ADMINISTRATION		113,174.63	117,033.90	198,859.08	154,255.39	92,958.16	140,700.00
TAX COLLECTOR							
403.114	Salary & Wages - Tax Collector	4,109.47	4,192.45	4,259.89	4,335.76	4,348.22	5,000.00
403.161	FICA - Township Share	256.96	262.10	266.28	270.99	269.60	500.00
403.163	Medicare - Township Share	60.10	61.29	92.89	63.38	63.05	100.00

BUDGET COMPARISON REPORT  
 2008 Adopted Budget - General  
 (October)  
 CE Ledger System

Acct#	Description	Yr 2003	Yr 2004	Yr 2005	Yr 2006	Actual 07	NextYr. Bdgt
403.210	Operating Supplies	226.51	61.67	168.96	165.01		300.00
403.316	EIT/MERC/OPT Commission	21,337.71	22,700.26	21,870.06	20,462.23	20,627.93	25,000.00
403.350	Insurance & Bonding			71.25			100.00
403.420	Dues	50.00	25.00	25.00	13.35		50.00
403.431	County Tax Processing Fees	1,083.59	1,166.24	1,525.51	1,441.41	1,110.58	1,500.00
403.460	Meetings and Conferences	62.49	38.90	63.51	67.21	75.00	100.00
TOTAL TAX COLLECTION		27,186.83	28,507.91	28,343.35	26,819.34	26,494.38	32,650.00
LAW							
404.110	Litigation Legal Fees	12,650.29	33,915.11	46,134.99	29,979.26	46,693.71	50,000.00
404.310	Solicitor	21,143.50	28,237.00	41,173.30	26,848.61	20,541.60	40,000.00
TOTAL LAW		33,793.79	62,152.11	87,308.29	56,827.87	67,235.31	90,000.00
COMPUTER SERVICES AND SUPPLIES							
407.220	Computer Supplies	257.54	673.32	607.05	1,019.67	1,195.01	1,000.00
407.310	Computer Services	1,140.00	1,500.00	1,500.00	1,619.40	1,530.90	2,000.00
407.750	Computer Hardware/Software	677.78	1,524.54	475.19	950.53	171.92	5,000.00
TOTAL COMPUTER SERVICES & SUPPLIES		2,075.32	3,697.86	2,582.24	3,589.60	2,897.83	8,000.00
ENGINEERING							
408.100	Engineering	20,920.09	19,339.39	10,263.56	21,760.06	23,648.47	20,000.00
408.120	Engineering Developers	10,248.41	5,458.98	1,781.29	1,077.95		
TOTAL ENGINEERING		31,168.50	24,798.37	12,044.85	22,838.01	23,648.47	20,000.00
PUBLIC SAFETY							
410.122	Wages - Dog Officer	2,959.00	960.00	1,442.00	1,520.00	845.00	2,000.00
410.161	FICA - Township Share	183.45	59.52	89.40	94.24	52.39	200.00
410.162	PSATS Unemployment	89.34	28.80	36.05	38.00	8.45	50.00
410.163	Medicare - Township Share	42.90	13.92	20.91	22.04	12.25	50.00
410.337	Automobile Allowance	316.06	161.93	542.62	387.73	197.80	500.00
410.400	Equipment			522.10			500.00
410.500	Butler County Humane Society	885.50	527.00	669.08	501.00	765.90	500.00
411.387	Rental - Fire Hydrant	13,533.74	16,886.75	18,207.06	18,219.69	15,188.00	20,000.00
411.550	Unionville V.F.D.	55,507.84	55,391.88	55,543.46	66,023.68	46,429.98	40,000.00
411.560	Oneida Valley V.F.D.	24,376.97	24,872.97	21,385.87	16,505.92	11,607.50	20,000.00
TOTAL PUBLIC SAFETY		97,894.80	98,902.77	98,458.55	103,312.30	75,107.27	83,800.00
CODE ENFORCEMENT							
413.120	B.O.C.A Inspection Fees	45,061.08	51,772.00	49,444.00	2,594.60	450.00	500.00
413.161	FICA - Township Share	513.05	384.09	358.83	373.25	639.41	450.00
413.162	PSATS Unemployment	240.00	185.85	144.69	150.51	80.01	100.00
413.163	Medicare - Township Share	120.01	89.84	83.94	87.30	149.55	100.00
413.317	Sewage Enforcement Officer Fees	7,465.00	7,260.00	5,892.60	6,356.00	10,218.50	7,000.00

BUDGET COMPARISON REPORT  
 2008 Adopted Budget - General  
 (October)  
 CE Ledger System

CENTER TOWNSHIP

Time: 11:42 am  
 Date: 11/28/2007  
 Page: 6

Acct#	Description	Yr 2003	Yr 2004	Yr 2005	Yr 2006	Actual 07	NextYr. Bdgt
<b>TOTAL CODE ENFORCEMENT</b>							
		53,399.14	59,691.78	55,924.06	9,561.66	11,537.47	8,150.00
<b>PLANNING AND ZONING</b>							
414.130	Wages - BCO/Zoning Officer	4,016.48	4,218.24	4,218.24	35,307.81	31,342.72	38,000.00
414.152	Vision/Dental				610.86	540.15	1,000.00
414.156	Medical				3,989.54	7,465.39	5,000.00
414.158	Life Insurance				383.15	490.80	800.00
414.160	Pension					3,645.82	4,000.00
414.161	FICA - Township Share	249.09	261.56	261.56	2,189.17	1,992.87	2,500.00
414.162	PSATS Unemployment	24.00	24.00	20.00	200.00	80.00	100.00
414.163	Medicare - Township Share	58.13	61.36	61.36	512.04	466.22	600.00
414.310	Legal - Zoning Hearing Board	2,695.00	1,144.00	3,058.00	5,826.40	4,062.00	5,000.00
414.314	Stenographer	590.00	389.05	720.00	1,597.34	1,707.10	1,000.00
414.341	Advertising/Printing	672.10	417.50	1,235.90	1,147.95	647.50	1,000.00
414.420	Dues & Subscriptions			750.00	140.00	1,021.40	1,200.00
414.460	Meetings & Conferences		37.00	52.00	790.00	303.50	500.00
414.471	Wages - Plan Comm/ZHB/BOCA	1,035.00	917.00	1,275.00	1,425.00	2,470.00	3,500.00
<b>TOTAL PLANNING AND ZONING</b>							
		9,339.80	7,469.71	11,652.06	54,119.26	56,235.47	64,200.00
<b>PUBLIC WORKS</b>							
430.123	Wages - Road Master	35,345.19	39,887.76	38,937.60	44,616.00	39,186.13	44,500.00
430.140	Wages - Laborers	145,108.19	157,221.77	186,828.54	195,812.03	163,889.13	217,000.00
430.141	Wages - Seasonal	8,095.00	12,962.25	9,519.38	8,868.75	9,296.00	15,000.00
430.151	Fringe Benefits	1,468.08	2,925.75	4,681.20	1,170.30		
430.152	Vision/Dental	2,359.17	3,445.16	4,724.90	5,642.46	4,480.29	5,000.00
430.156	Medical	28,410.46	38,269.64	46,299.23	48,150.53	58,194.56	60,000.00
430.158	Life Insurance	3,112.53	3,026.46	3,664.27	2,808.64	3,024.50	3,000.00
430.159	Union Contract Bonus		250.00	2,000.00	950.00	850.00	3,100.00
430.160	Pension	20,236.53	22,826.34	23,997.85	23,439.29	25,088.06	30,000.00
430.161	FICA - Township Share	12,894.41	14,569.73	16,249.67	16,319.09	14,041.42	20,000.00
430.162	PSATS Unemployment	1,714.10	1,829.35	1,618.55	1,823.68	656.50	2,000.00
430.163	Medicare - Township Share	3,015.76	3,407.19	3,799.78	3,816.52	3,275.58	5,000.00
430.183	Wages - Road Department Overtime	21,124.63	22,084.20	19,336.46	9,836.43	15,162.96	20,000.00
430.191	Safety Apparel	564.90	1,414.03	1,128.57	2,057.79	1,168.82	1,500.00
<b>TOTAL PUBLIC WORKS</b>							
		283,448.95	324,119.63	362,786.00	365,311.51	338,313.95	426,100.00
<b>GENERAL SERVICES</b>							
430.220	Operating Supplies	10,747.33	11,488.35	14,538.07	11,699.93	8,951.28	10,000.00
430.231	Vehicle Fuel	12,048.80	16,833.89	23,216.08	29,048.92	30,594.81	30,000.00
430.234	Oil	1,013.48	810.01	179.04	98.18	1,556.74	1,500.00
430.251	Vehicles - Repair/Maintenance	27,902.40	37,248.74	77,198.21	37,329.34	38,517.14	40,000.00
430.252	Tools	8,734.63	5,250.79	3,482.88	7,336.22	987.37	1,500.00
430.320	Telephone	2,707.77	2,532.59	3,518.51	4,130.07	3,648.86	3,000.00
430.360	Gas	3,287.13	3,310.71	4,214.09	3,933.75	2,765.60	5,000.00
430.361	Electricity	1,660.34	1,316.97	1,386.53	1,663.83	1,712.41	2,000.00
430.373	Buildings - Repair/Maintenance	2,903.91	1,955.59	865.26	4,387.12	828.77	2,500.00
430.384	Equipment Leasing	9,883.86	4,607.61	11,545.99	31,884.09	4,776.04	5,000.00

BUDGET COMPARISON REPORT  
 2008 Adopted Budget - General  
 (October)  
 CE Ledger System

Acct#	Description	Yr 2003	Yr 2004	Yr 2005	Yr 2006	Actual 07	NextYr. Bdgt
430.440	Laundry - Uniforms	3,296.54	3,099.88	4,171.47	3,997.35	3,479.38	4,000.00
430.451	Bldg. & Equip. -Contracted Services	5,064.55	2,895.61	11,244.43	6,815.71	8,588.40	10,000.00
430.460	Meetings & Conferences	89.00	728.28	742.41	867.89	684.36	1,000.00
430.740	Capital Equipment		3,000.00				
TOTAL GENERAL SERVICES		89,339.74	95,079.02	156,302.97	143,192.40	107,091.16	115,500.00
SNOW AND ICE REMOVAL							
432.220	Salt	76,513.51	59,423.33	86,737.65	56,828.35	90,452.68	90,000.00
432.222	Anti-Skid/Hauling	12,202.57	9,564.22	7,555.31	1,158.26	9,247.38	10,000.00
TOTAL SNOW AND ICE REMOVAL		88,716.08	68,987.55	94,292.96	57,986.61	99,700.06	100,000.00
TRAFFIC SIGNAL AND SIGNAGE							
433.239	Signs	6,388.64	921.57	4,499.95	4,213.06	3,038.47	5,000.00
433.361	Electric - Traffic Signals	4,962.59	5,506.17	4,345.86	3,173.52	2,653.90	3,000.00
433.375	Signal-Maintenance Service Control	11,322.82	7,718.01	9,682.67	8,513.59	7,306.56	10,000.00
TOTAL TRAFFIC SIGNALS AND SIGNAGE		22,674.05	14,145.75	18,528.48	15,900.17	12,998.93	18,000.00
HIGHWAY MAINTENANCE/CONSTRUCTION							
436.250	Storm Sewers & Drains Supplies	23,902.52	15,942.94	20,131.71	17,956.25	34,008.41	30,000.00
438.250	Highways - Maintenance & Repairs	44,263.16	157,071.01	77,873.28	148,749.14	75,566.31	80,000.00
439.610	Highways - Construction & Repair	1,875.00	66,076.14	4,810.79	19,958.30		5,000.00
TOTAL HWY MAINTENANCE/CONSTRUCTION		70,040.68	239,090.09	102,815.78	186,663.69	109,574.72	115,000.00
INSURANCE							
486.350	Property	6,959.73	8,071.37	9,971.32	7,298.33	6,894.75	8,000.00
486.351	Blanket Protection	2,392.22	673.52				
486.352	Liability (Casualty)	2,873.22	6,242.36	5,020.00	7,826.62	10,276.47	12,000.00
486.353	Errors & Omissions Insurance	2,651.10	2,878.63	3,643.51	3,776.16	4,394.97	5,000.00
486.354	Workmen's Compensation	24,554.31	28,540.25	26,465.94	29,469.75	29,342.50	30,000.00
486.356	Auto Insurance	4,293.80	5,143.48	5,364.82	5,917.65	5,645.63	10,000.00
TOTAL INSURANCE		43,724.38	51,549.61	50,465.59	54,288.51	56,554.32	65,000.00
MISCELLANEOUS EXPENSES							
480.000	Miscellaneous Expenses						50.00
480.100	Bank Service Charges	33.00	23.90				
481.520	Contributions & Donations	8,095.00	7,998.00	7,000.00	7,000.00	50.00	10,000.00
491.000	Refund of Prior Year Revenues	295.00	6,785.47				
491.200	Refund of Current Year Revenues	1,602.78					
492.032	Trans to Capital Projects-General	250,000.00					
493.000	Bad Debts						
495.000	Bad Debts - Water						
TOTAL MISCELLANEOUS EXPENSES		260,025.78	14,807.37	7,000.00	7,000.00	50.00	10,050.00

BUDGET COMPARISON REPORT  
 2008 Adopted Budget - General  
 (October)  
 CE Ledger System

Acct#	Description	Yr 2003	Yr 2004	Yr 2005	Yr 2006	Actual 07	NextYr. Bdgt
=====							
	TOTAL EXPENSES:	1,257,820.40	1,243,219.71	1,322,293.91	1,292,661.61	1,114,450.57	1,371,250.00
-----							
	TOTAL EXPENDED & UNEXPENDED:	1,986,976.54	2,045,770.09	2,077,768.33	2,099,148.98	2,056,552.98	2,115,250.00
(Total Assets, Liabilities, Expenses)							
-----							
	EXCESS (DEFICIENCY):	45,161.81	70,383.36	-47,075.96	51,012.95	135,615.04	300.00
-----							
	Assets - December 31	777,110.97	841,676.33	794,770.10	833,221.43	977,051.78	771,500.00
	Less Liabilities - December 31	47,954.83	39,125.95	39,295.68	26,734.06	34,949.37	27,500.00
	Less Reserves - December 31						
	Unappropriated Fund Equity	729,156.14	802,550.38	755,474.42	806,487.37	942,102.41	744,000.00
	Total Appropriated & Unappropriated	1,986,976.54	2,045,770.09	2,077,768.33	2,099,148.98	2,056,552.98	2,115,250.00

Acct#	Description	Yr 2003	Yr 2004	Yr 2005	Yr 2006	Actual 07	NextYr. Bdgt
<b>ASSETS - January 1</b>							
	Cash Assets	83,450.16	85,419.55	88,333.78	93,041.66	92,295.26	90,000.00
	Accounts Receivable	898.00	1,363.92	1,332.05	1,276.50	73.41	
	Other Assets						
<b>Less LIABILITIES - December 4</b>							
	Accounts Payable	145.53					
	Liabilities						
	Less Fund Equity Reserves - Dec. 4						
	Fund Equity	84,202.63	86,783.47	89,665.83	94,318.16	92,368.67	90,000.00

**I N C O M E:**

<b>TAXES</b>							
301.100	Real Estate Taxes - Current Year	80,230.33	81,832.21	83,460.52	84,865.04	83,854.81	85,000.00
301.200	Real Estate Taxes - Prior Year		1,270.70	565.94	626.58	697.78	500.00
301.300	Real Estate Taxes - Delinquent		843.38	1,128.77	995.21	1,011.54	500.00
	<b>TOTAL TAXES</b>	<b>80,230.33</b>	<b>83,946.29</b>	<b>85,155.23</b>	<b>86,486.83</b>	<b>85,564.13</b>	<b>86,000.00</b>
<b>INTEREST EARNINGS</b>							
341.030	Interest Earnings	524.23	356.76	727.13	3,165.50	2,486.38	1,000.00
	<b>TOTAL INTEREST EARNINGS</b>	<b>524.23</b>	<b>356.76</b>	<b>727.13</b>	<b>3,165.50</b>	<b>2,486.38</b>	<b>1,000.00</b>
	<b>T O T A L I N C O M E:</b>	<b>80,754.56</b>	<b>84,303.05</b>	<b>85,882.36</b>	<b>89,652.33</b>	<b>88,050.51</b>	<b>87,000.00</b>
	<b>T O T A L A V A I L A B L E:</b>	<b>164,957.19</b>	<b>171,086.52</b>	<b>175,548.19</b>	<b>183,970.49</b>	<b>180,419.18</b>	<b>177,000.00</b>

(Total Income + Beginning Equity)

**E X P E N S E S:**

<b>FIRE TAX TRANSFERS</b>							
411.341	Printing		43.50				
411.530	Governmental Units						
411.542	Unionville Fire Department	100,000.00	81,000.00	83,000.00	85,000.00	90,000.00	85,000.00
	<b>TOTAL FIRE TAX TRANSFERS</b>	<b>100,000.00</b>	<b>81,043.50</b>	<b>83,000.00</b>	<b>85,000.00</b>	<b>90,000.00</b>	<b>85,000.00</b>
<b>INTERFUND TRANSFERS</b>							
492.031	Transfer to UVFD PLGIT Account						
	<b>T O T A L E X P E N S E S:</b>	<b>100,145.53</b>	<b>81,722.21</b>	<b>83,000.00</b>	<b>85,000.00</b>	<b>90,000.00</b>	<b>85,000.00</b>
	<b>TOTAL EXPENDED &amp; UNEXPENDED:</b>	<b>184,348.16</b>	<b>168,505.68</b>	<b>172,665.83</b>	<b>179,318.16</b>	<b>182,368.67</b>	<b>175,000.00</b>
<b>(Total Assets, Liabilities, Expenses)</b>							
	<b>E X C E S S (D E F I C I E N C Y):</b>	<b>-19,390.97</b>	<b>2,580.84</b>	<b>2,882.36</b>	<b>4,652.33</b>	<b>-1,949.49</b>	<b>2,000.00</b>

BUDGET COMPARISON REPORT  
2008 Adopted Budget - Fire  
(October)  
FT Ledger System

Acct#	Description	Yr 2003	Yr 2004	Yr 2005	Yr 2006	Actual 07	NextYr. Bdgt
	Assets - December 31	84,348.16	86,783.47	89,665.83	94,318.16	92,368.67	90,000.00
	Less Liabilities - December 31	145.53					
	Less Reserves - December 31						
	Unappropriated Fund Equity	84,202.63	86,783.47	89,665.83	94,318.16	92,368.67	90,000.00
	Total Appropriated & Unappropriated	184,348.16	168,505.68	172,665.83	179,318.16	182,368.67	175,000.00

BUDGET COMPARISON REPORT  
 2008 Adopted Budget - Liquid Fuels  
 (October)  
 HA Ledger System

Acct#	Description	Yr 2003	Yr 2004	Yr 2005	Yr 2006	Actual 07	NextYr. Bdgt
<b>ASSETS - January 1</b>							
	Cash Assets	13,795.50	968.66	246.85	1,735.06	1,861.59	1,000.00
	Accounts Receivable						
	Other Assets						
<b>Less LIABILITIES - December 4</b>							
	Accounts Payable						
	Liabilities						
	Less Fund Equity Reserves - Dec. 4						
	Fund Equity	13,795.50	968.66	246.85	1,735.06	1,861.59	1,000.00
<b>I N C O M E:</b>							
341.040	Interest Earnings	822.79	766.94	922.25	5,399.11	5,474.76	3,000.00
355.050	Motor Vehicle Fuel Tax	192,893.28	196,501.22	203,255.94	217,285.89	225,246.95	248,000.00
355.140	Road Turnback	28,700.00	28,700.00	28,700.00	28,700.00	45,920.00	45,000.00
	<b>Total Revenue</b>	<b>222,416.07</b>	<b>225,968.16</b>	<b>232,878.19</b>	<b>251,385.00</b>	<b>276,641.71</b>	<b>296,000.00</b>
	<b>T O T A L I N C O M E:</b>	<b>222,416.07</b>	<b>225,968.16</b>	<b>232,878.19</b>	<b>251,385.00</b>	<b>276,641.71</b>	<b>296,000.00</b>
	<b>T O T A L A V A I L A B L E:</b>	<b>236,211.57</b>	<b>226,936.82</b>	<b>233,125.04</b>	<b>253,120.06</b>	<b>278,503.30</b>	<b>297,000.00</b>
<b>(Total Income + Beginning Equity)</b>							
<b>E X P E N S E S:</b>							
<b>GENERAL SERVICES</b>							
430.740	Machinery & Equipment	18,000.00	13,795.00				
<b>CONSTRUCTION AND REBUILDING</b>							
439.610	General Construction Contracted	209,118.16	225,000.00	233,600.00	249,896.79	276,515.18	295,000.00
	<b>TOTAL CONSTRUCTION AND REBUILDING</b>	<b>209,118.16</b>	<b>225,000.00</b>	<b>233,600.00</b>	<b>249,896.79</b>	<b>276,515.18</b>	<b>295,000.00</b>
480.100	Miscellaneous Expenditures						
	<b>T O T A L E X P E N S E S:</b>	<b>227,118.16</b>	<b>238,795.00</b>	<b>233,600.00</b>	<b>249,896.79</b>	<b>276,515.18</b>	<b>295,000.00</b>
	<b>TOTAL EXPENDED &amp; UNEXPENDED:</b>	<b>240,913.66</b>	<b>239,763.66</b>	<b>233,846.85</b>	<b>251,631.85</b>	<b>278,376.77</b>	<b>296,000.00</b>
<b>(Total Assets, Liabilities, Expenses)</b>							
	<b>E X C E S S (D E F I C I E N C Y):</b>	<b>-4,702.09</b>	<b>-12,826.84</b>	<b>-721.81</b>	<b>1,488.21</b>	<b>126.53</b>	<b>1,000.00</b>
	Assets - December 31	13,795.50	968.66	246.85	1,735.06	1,861.59	1,000.00
	Less Liabilities - December 31						
	Less Reserves - December 31						
	Unappropriated Fund Equity	13,795.50	968.66	246.85	1,735.06	1,861.59	1,000.00
	<b>Total Appropriated &amp; Unappropriated</b>	<b>240,913.66</b>	<b>239,763.66</b>	<b>233,846.85</b>	<b>251,631.85</b>	<b>278,376.77</b>	<b>296,000.00</b>

