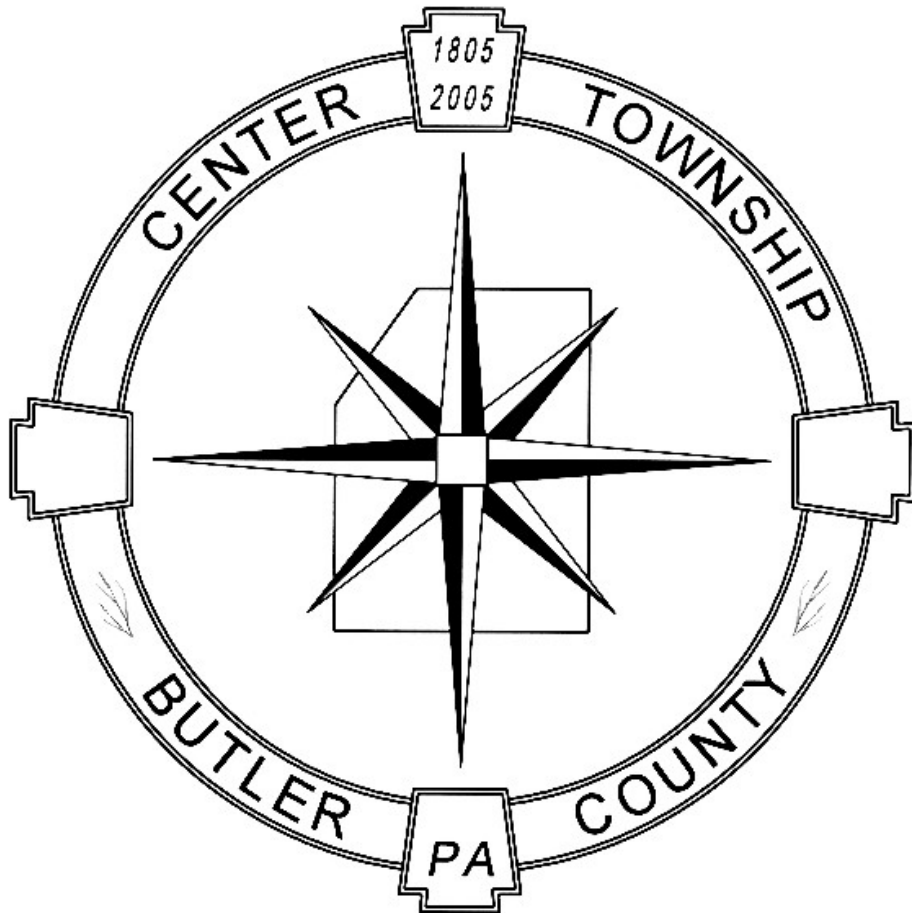
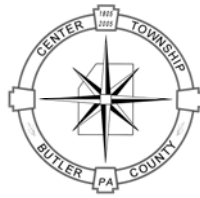


# CENTER TOWNSHIP



2017 BUDGET

Board of Supervisors:  
*Edward Latuska, Chairman*  
*Alan Smallwood, Vice Chairman*  
*Ronald Flatt, Supervisor*  
*Kenneth Frenchak, Jr, Supervisor*  
*Philip Wulff, Supervisor*



*Anthony Amendolea, Secretary/Treasurer*  
*Michael Gallagher, Solicitor*  
*Olsen & Associates, Engineer*  
*Patrick Gauselmann, Zoning Officer*

## **2017 BUDGET MESSAGE**

On behalf of the Board of Supervisors, I am pleased to present the 2017 Budget, as tentatively approved at their meeting on November 9, 2016 and finally approved on \_\_\_\_\_, 2016. The Township's overall Budget is a compilation of seven (7) 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 2017 Budget struggles in response to the needs of the community, as well as the external pressures all industries and families are experiencing.

The major accomplishments for 2016 were:

1. Purchased a 2016 Quality Trailer
2. Purchased a 2016 Bobcat S750 Skid Steer loader and 72" Sweeper Pickup Brush
3. Paid an additional \$75,000 on the debt for the Maintenance Facility
4. Maintain tax millage at the same rate as established in 2012
5. Prior to paving, placed a fiber mat on streets in Westwood Manor III and Clearview Manor
6. Purchased a Tiger Ditcher

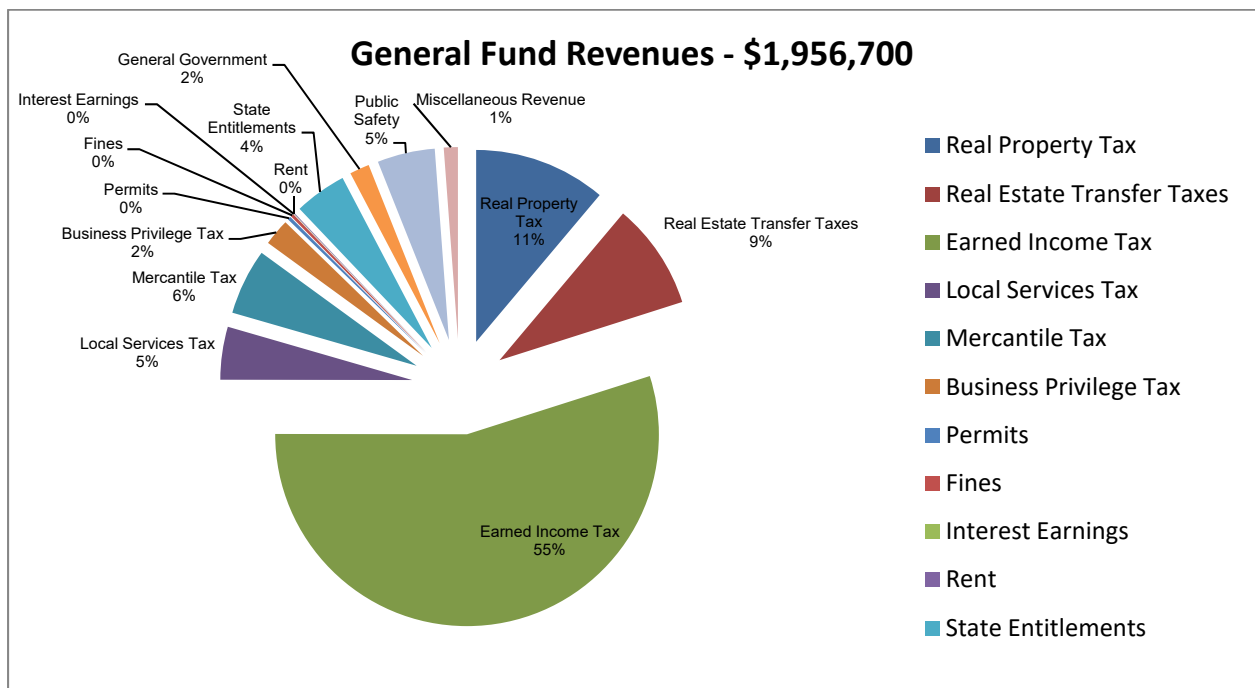
The budget is part of a dynamic, year round process that creates a level framework for financial matters in the coming calendar year. It is not realistic to believe every conceivable challenge and opportunity can be identified. The Budget is never used as an excuse to not to respond to an issue. The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

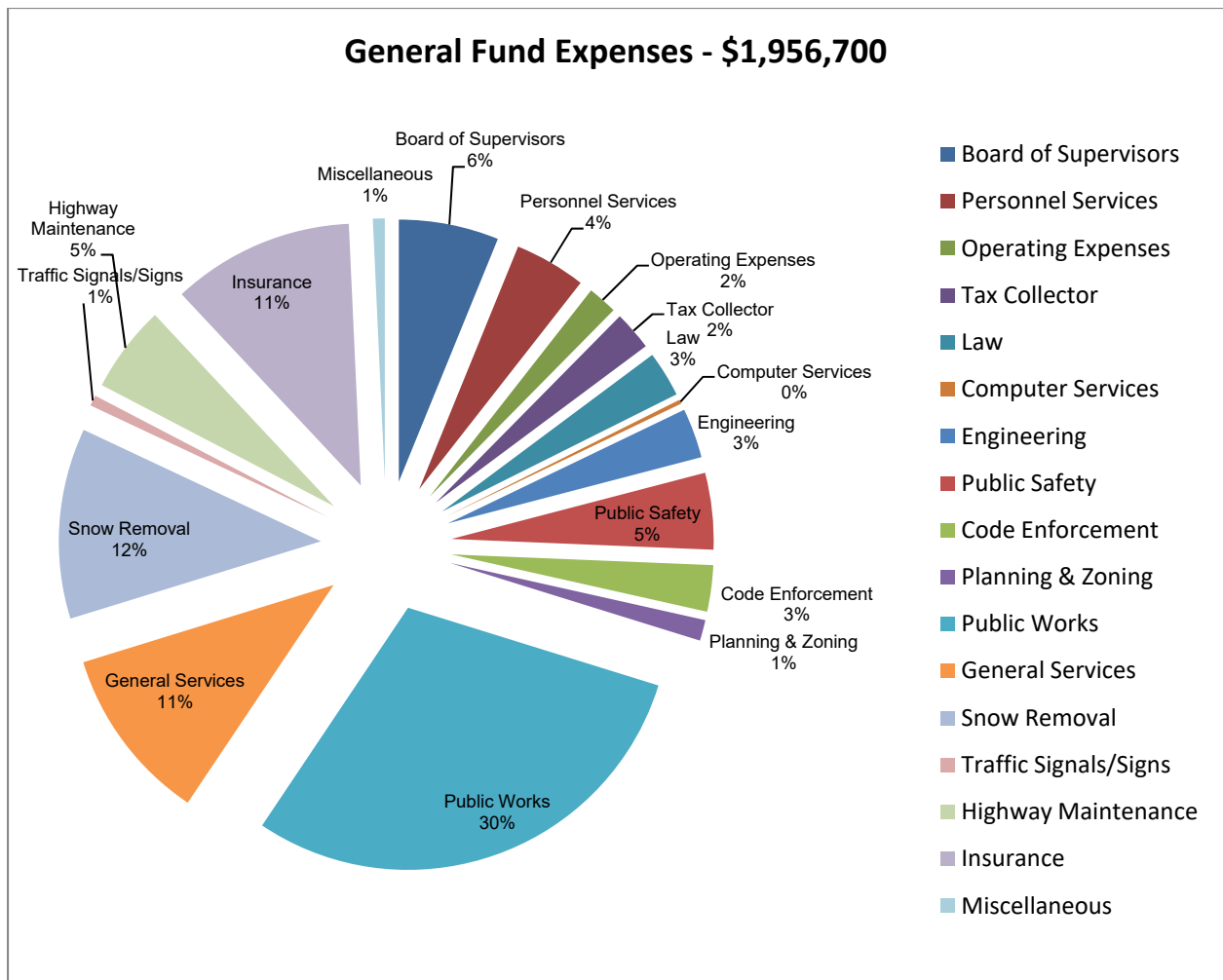
The 2017 Budget continues to fund all current programs and proposes enhancements in several areas. The following narrative will provide highlights of the various funds that comprise the 2017 Budget.

## GENERAL FUND

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

The General Fund millage remains at 2.75 mills for 2017, which represents approximately \$51.87 per year per homeowner with a \$200,000 market value home. The Board of Supervisors collect the Local Service Tax of \$52.00 per person employed within Center Township, which the school district receives \$5.00, emergency services receive \$11.75, and the Township receives \$35.25. Employees, earning \$12,000.00 or less, are exempt from paying the Local Service Tax. In addition to the real estate tax, the General Fund is funded by a .5% earned income tax, plus numerous fees and charges.





***DEBT SERVICE FUND***

The Board of Supervisors is repaying a twenty year loan. Current interest rate is 1.49%. The Board of Supervisors will be renegotiating with NexTier Bank to establish an interest rate for 2018. The Debt Service Fund millage remains at 2.5 mills for 2017. This represents approximately \$47.15 per year per homeowner with a \$200,000 market value home.

***FIRE PROTECTION FUND***

The Fire Protection Fund millage rate remains at 1.8 mills for 2017. This represents approximately \$33.95 per year per homeowner with a \$200,000 market value home. In addition, the fire company will receive approximately \$25,000 from the Local Service Tax. These funds provide 24-hour fire protection, a fleet of eight (8) firefighting vehicles, fire station, and a staff of thirty (30) volunteer firefighters.

***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 the state gasoline sales tax, which is 15% of the state tax levied. Center’s allocation is based upon our 2010 population and the miles of Township-owned streets, which is 71.36 miles. Although 20% may be withheld for equipment purchases, the Board dedicates

the total funds to be used for resurfacing of streets. The resurfacing schedule is determined by the Foreman of the Public Works 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 twelve (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 eighteen (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 \$750.00 for lot line revisions and minor subdivisions (4 lots or less) and \$2,500.00 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.

### ***MARCELLUS SHALE FUND***

The Act Amending Title 59 (Oil and Gas) of the Pennsylvania Consolidated Statutes (**Act 13 of 2012**) was signed by Governor Corbett on Feb. 14, 2012. The law provides for the imposition of an unconventional gas well fee (also called a drilling impact fee), and the expenditure of the funds generated by that impact fee to local and state purposes specifically outlined in the law. The law also contains a mechanism as to how the fees shall be distributed. A significant portion of the fees generated will be used to cover the local impacts of drilling. These funds are restricted to be used for certain permitted uses.

Thank you for taking the time to become familiar with the 2017 Budget. This Budget was first proposed to the Board of Supervisors at their budget workshop meeting held on November 7, 2016. The budget was modified 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 centwp@aol.com.

ANTHONY A. AMENDOLEA  
Township Secretary/Treasurer

Center Township  
General Fund - Revenues  
2017 Budget

Real Property Taxes

The Second Class Township Code (Section 3205) authorizes the Board of Supervisors to assess a maximum of 14 mills. The millage rate of 2.75 mills will remain the same for 2017 (Last increase 2012). Assessed Value is \$80,167,846.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
301.100	Real Estate Taxes - Current Year	\$ 226,274	\$ 219,723	\$ 214,368	\$ 215,324	\$ 215,000
301.200	Real Estate Taxes - Prior Year	\$ 2,844	\$ 2,805	\$ 2,575	\$ 2,789	\$ 2,000
301.300	Real Estate Taxes - Delinquent	\$ 448	\$ 1,259	\$ 1,357	\$ 1,265	\$ 1,000
	<b>Total Real Property Taxes</b>	<b>\$ 229,566</b>	<b>\$ 223,787</b>	<b>\$ 218,300</b>	<b>\$ 219,378</b>	<b>\$ 218,000</b>

Real Estate Transfer Tax

Center Township assesses transfer tax of .5% of the sale of real property which is collected by the Butler County Recorder of Deeds.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
310.100	Real Estate Transfer Tax	\$ 88,527	\$ 89,254	\$ 165,660	\$ 150,239	\$ 175,000
310.111	Real Estate Transfer Tax - Interest	\$ 8	\$ -	\$ -	\$ 13	\$ -
	<b>Total Real Estate Transfer Tax</b>	<b>\$ 88,535</b>	<b>\$ 89,254</b>	<b>\$ 165,660</b>	<b>\$ 150,252</b>	<b>\$ 175,000</b>

Earned Income Tax

The Township and School District assesses 1% of gross wages for Earned Income Tax. Berkheimer and Associates collects the tax and distributes .5% to the School District and .5% to the Township. This represents 64% of the total revenue received.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
310.210	Earned Income Tax - Current Year	\$ 635,952	\$ 634,159	\$ 671,586	\$ 686,435	\$ 725,000
310.211	Earned Income Tax - Prior Year	\$ 349,961	\$ 274,171	\$ 297,402	\$ 319,429	\$ 325,000
310.212	Earned Income Tax - Delinquent	\$ 20,396	\$ 17,027	\$ 23,314	\$ 58,033	\$ 25,000
	<b>Total Earned Income Tax</b>	<b>\$ 1,006,309</b>	<b>\$ 925,357</b>	<b>\$ 992,302</b>	<b>\$ 1,063,897</b>	<b>\$ 1,075,000</b>

Local Services Tax

The Board of Supervisors approved the collection of the Local Services Tax. Of the \$52.00 collected, \$5.00 goes to the Butler School District, \$11.75 funds emergency services and the remaining \$35.25 funds the Township. Berkheimer and Associates collects and distributes to the School District and Township.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
310.220	Local Services Tax - Current Year	\$ 65,864	\$ 51,403	\$ 49,635	\$ 56,947	\$ 65,000
310.221	Local Services Tax - Prior Year	\$ -	\$ 22,701	\$ 19,342	\$ 20,000	\$ 20,000
310.222	Local Services Tax - Delinquent	\$ -	\$ 993	\$ 725	\$ 2,135	\$ 2,000
	<b>Total Local Services Tax</b>	<b>\$ 65,864</b>	<b>\$ 75,097</b>	<b>\$ 69,702</b>	<b>\$ 79,082</b>	<b>\$ 87,000</b>

Mercantile Tax

Berkheimer & Associates serves as the collection agent for the Township's Mercantile Tax. The tax rate of .05 mills (.00005) is assessed on the gross sales.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
310.310	Mercantile Tax - CY Retail	\$ 82,540	\$ 76,167	\$ 71,843	\$ 77,578	\$ 90,000
310.312	Mercantile Tax - CY Wholesale	\$ 15,523	\$ 17,366	\$ 18,093	\$ 15,727	\$ 15,000
310.320	Mercantile Tax - Prior Year	\$ 1,885	\$ 4,756	\$ 59	\$ 3,280	\$ 3,500
	Total Mercantile Tax	\$ 99,948	\$ 98,289	\$ 89,995	\$ 96,585	\$ 108,500

#### Business Privilege Tax

This tax, also .05 mills (.00005), is assessed on all businesses operating in Center Township. Berkheimer & Associates serves as the collection agency.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
310.800	Business Priv Tax - Current Year	\$ 29,899	\$ 36,037	\$ 37,722	\$ 34,808	\$ 40,000
310.810	Business Priv Tax - Prior Year	\$ 913	\$ 11,028	\$ 2,267	\$ 1,681	\$ 1,500
310.820	Business Priv - Delinquent	\$ 698	\$ 190	\$ 1,479	\$ 5,550	\$ 2,500
	Total Business Privilege Tax	\$ 31,510	\$ 47,255	\$ 41,468	\$ 42,039	\$ 44,000

#### Permits

The Township assess fees to operate junk yards and mobile home parks. In addition, the Township require permits to solicit and to open roads for installation of public utility services.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
310.910	Business Permits	\$ 733	\$ 770	\$ 621	\$ 762	\$ 800
321.320	Junk Yard Permits	\$ 2,025	\$ 2,025	\$ 2,025	\$ 2,025	\$ 2,000
321.610	Transient Retailer Permits	\$ 305	\$ 395	\$ 600	\$ 534	\$ 500
321.900	Mobile Home Permits	\$ 2,045	\$ 1,745	\$ 2,010	\$ 1,980	\$ 2,000
322.800	Street & Curb Permits	\$ 525	\$ 375	\$ 1,400	\$ 525	\$ 400
	Total Permits	\$ 5,633	\$ 5,310	\$ 6,656	\$ 5,826	\$ 5,700

#### Fines

Revenues generated from fines are based on enforcement of local ordinances. Effective September 3, 2012, municipalities without a police force will not receive fines from the Pennsylvania Vehicle Code.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
331.110	Vehicle Violations - State Dist	\$ -	\$ -	\$ -	\$ -	\$ -
331.120	Violations of Ordinances & Statues	\$ 6,760	\$ 5,614	\$ 4,408	\$ 6,075	\$ 5,000
	Total Fines	\$ 6,760	\$ 5,614	\$ 4,408	\$ 6,075	\$ 5,000

#### Interest Earnings

The Second Class Township Code (Section 3204) prescribes what types of investments the Township can make with

municipal cash reserves. These approved investments include secured investments such as Treasury Bills and Notes, Certificate of Deposit, Bond Issues, and normal savings and checking accounts.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
341.030	Interest Earnings - Sweep	\$ 500	\$ 456	\$ 431	\$ 463	\$ 500
341.040	Interest Earnings - Escrow	\$ 48	\$ 54	\$ 94	\$ 97	\$ 100
	<b>Total Interest Earnings</b>	<b>\$ 548</b>	<b>\$ 510</b>	<b>\$ 525</b>	<b>\$ 560</b>	<b>\$ 600</b>

#### Rent

The Township rents office space to State Representative Ted Nesbitt. In addition, the Township receives royalties from R E Gas Development

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
342.400	Garbage Dumpster Rental	\$ 280	\$ 280	\$ -	\$ -	\$ -
342.450	Gas Lease Royalty	\$ -	\$ -	\$ -	\$ 66	\$ -
342.460	Office Space Rental	\$ -	\$ -	\$ 900	\$ 1,200	\$ 1,200
	<b>Total Rent</b>	<b>\$ 280</b>	<b>\$ 280</b>	<b>\$ -</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>

#### State Entitlements

Funds received from Federal, State, County, and local governments to pay for services, licenses, or taxes.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
355.010	Public Utility Realty Tax	\$ 2,450	\$ 2,557	\$ 2,168	\$ 2,248	\$ 2,000
355.100	Winter Road Maintenance	\$ 563	\$ 573	\$ -	\$ 995	\$ 500
355.120	Pension Fund	\$ 34,959	\$ 34,854	\$ 31,367	\$ 24,989	\$ 30,000
355.130	Foreign Fire Insurance	\$ 56,800	\$ 53,743	\$ 55,464	\$ 55,272	\$ 50,000
355.140	Recycling	\$ 3,846	\$ 2,496	\$ 3,330	\$ 4,615	\$ 3,000
355.150	Liquor License	\$ 400	\$ 400	\$ 400	\$ 600	\$ 600
355.160	FEMA/PEMA Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total State Entitlements</b>	<b>\$ 99,018</b>	<b>\$ 94,623</b>	<b>\$ 92,729</b>	<b>\$ 88,719</b>	<b>\$ 86,100</b>

#### General Government

The Township performs services where fees are charged, such as development, hearings, sale of publications, and providing lien letters to closing companies.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
361.310	Subdivision & Land Development Fees	\$ 5,350	\$ 3,450	\$ 5,875	\$ 3,700	\$ 5,000
361.325	Professional Review Fees	\$ 5,467	\$ 11,077	\$ 20,541	\$ 12,564	\$ 15,000
361.330	Conditional Use Fees	\$ -	\$ 2,250	\$ 1,500	\$ 1,125	\$ 2,000
361.340	Logging Application Fees	\$ 2,000	\$ 500	\$ 1,500	\$ 750	\$ 2,000
361.350	Hearing Fees - Zoning Amendments	\$ 1,500	\$ 750	\$ -	\$ -	\$ 1,000
361.360	Hearing Fees - Zoning Hearing Board	\$ 3,000	\$ 750	\$ 4,500	\$ 2,625	\$ 2,500
361.370	Hearing Fees - UCC Appeals Board	\$ -	\$ -	\$ -	\$ -	\$ -
361.500	Sale of Maps/Publications	\$ -	\$ -	\$ -	\$ -	\$ -
361.700	Municipal Lien Letters	\$ 4,150	\$ 3,660	\$ 5,160	\$ 5,154	\$ 5,000
	<b>Total General Government</b>	<b>\$ 21,467</b>	<b>\$ 22,437</b>	<b>\$ 39,076</b>	<b>\$ 25,918</b>	<b>\$ 32,500</b>





Center Township  
General Fund - Expenditures  
2017 Budget

Board of Supervisors

These accounts cover the compensation and expenses of the Board of Supervisors.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
400.113	Salaries & Wages - Supervisors	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
400.152	Vision/Dental	\$ 2,937	\$ 2,795	\$ 2,971	\$ 3,424	\$ 3,500
400.156	Medical	\$ 86,731	\$ 79,794	\$ 105,183	\$ 139,479	\$ 100,000
400.161	FICA - Township Share	\$ 794	\$ 710	\$ 759	\$ 749	\$ 800
400.163	Medicare - Township Share	\$ 186	\$ 246	\$ 197	\$ 195	\$ 200
400.331	Travel & Mileage	\$ 17	\$ 17	\$ 144	\$ 22	\$ 500
400.420	Dues & Subscriptions	\$ 1,446	\$ 1,562	\$ 1,952	\$ 1,590	\$ 2,500
400.460	Meetings & Conferences	\$ 140	\$ 256	\$ 409	\$ 475	\$ 500
	Total Board of Supervisors	\$ 104,751	\$ 97,880	\$ 124,115	\$ 158,434	\$ 120,500

Personnel Services

These accounts cover the wages and benefits of the treasurer and part time secretary.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
401.130	Wages - Treasurer*	\$ 36,891	\$ 24,646	\$ 25,777	\$ 24,592	\$ 26,000
401.140	Wages - Township Secretary**	\$ 1,003	\$ 15,962	\$ 12,795	\$ 14,456	\$ 16,000
401.141	Wages - Administrative Assistant	\$ -	\$ -	\$ -	\$ -	\$ 4,000
401.152	Vision/Dental	\$ 965	\$ 973	\$ 1,198	\$ 923	\$ 1,500
401.156	Medical	\$ 13,792	\$ 25,039	\$ 28,735	\$ 28,297	\$ 20,000
401.158	Life Insurance	\$ 897	\$ 985	\$ 908	\$ 661	\$ 1,300
401.159	Union Contract Bonus	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
401.160	Pension	\$ 4,319	\$ 4,725	\$ 4,427	\$ 3,968	\$ 5,000
401.161	FICA - Township Share	\$ 2,678	\$ 2,811	\$ 2,770	\$ 2,840	\$ 3,500
401.162	PSATS Unemployment	\$ 276	\$ 219	\$ 203	\$ 95	\$ 100
401.163	Medicare - Township Share	\$ 626	\$ 804	\$ 654	\$ 701	\$ 1,000
401.183	Overtime Wages	\$ 4,997	\$ 6,347	\$ 5,875	\$ 6,934	\$ 7,500
	Total Personnel Services	\$ 66,744	\$ 82,811	\$ 83,642	\$ 83,767	\$ 86,200

\*1300 hrs @ \$18.76/hr

\*\*780 hrs @ \$20.49/hr

Operating Expenses

These accounts include the expenses for the daily operation of the township office.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
401.210	Office Supplies	\$ 1,036	\$ 409	\$ 645	\$ 926	\$ 1,000
401.260	Minor Equipment	\$ 2,432	\$ 72	\$ 1,494	\$ 35	\$ 2,500
401.312	Consulting/Auditing Services	\$ 15,700	\$ 16,000	\$ 17,000	\$ 17,000	\$ 20,000
401.320	Telephone	\$ 1,760	\$ 1,920	\$ 1,603	\$ 280	\$ -
401.325	Postage	\$ 677	\$ 1,032	\$ 1,589	\$ 467	\$ 2,000
401.331	Travel & Mileage	\$ -	\$ -	\$ -	\$ -	\$ -

401.341	Advertising/Printing	\$ 4,989	\$ 5,510	\$ 4,574	\$ 3,984	\$ 5,000
401.350	Insurance & Bonding	\$ 1,125	\$ 1,125	\$ 1,125	\$ 1,125	\$ 1,500
401.360	Gas	\$ 1,054	\$ 1,214	\$ 1,334	\$ 470	\$ -
401.361	Electricity	\$ 1,214	\$ 1,335	\$ 1,681	\$ 649	\$ -
401.362	Sewage	\$ 462	\$ 384	\$ 361	\$ 390	\$ -
401.363	Water	\$ 285	\$ 268	\$ 246	\$ 140	\$ -
401.373	Repair/Maint - Equip/Building	\$ 525	\$ 1,023	\$ 262	\$ 300	\$ -
401.420	Dues/Subscriptions/Memberships	\$ 364	\$ 249	\$ 259	\$ 269	\$ 500
401.451	Contracted Services	\$ 9,812	\$ 9,849	\$ 10,718	\$ 9,003	\$ 3,000
401.452	Cleaning	\$ 2,064	\$ 2,064	\$ 1,978	\$ 387	\$ -
401.460	Meetings & Conferences	\$ -	\$ -	\$ 190	\$ -	\$ 100
401.490	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Operating Expenses	\$ 43,499	\$ 42,454	\$ 45,059	\$ 35,425	\$ 35,600

### Tax Collector

These accounts include the expenses paid to Judy Heichel who serves as the collector for Township's Real Estate Tax. Berkheimer & Associates which serve as the collection agent for the Township's Earned Income, Local Services, and Mercantile and Business Privilege Taxes, and Butler County for processing the Township's tax cards.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
403.114	Salaries & Wages - Tax Collector	\$ 17,168	\$ 17,285	\$ 17,106	\$ 16,947	\$ 20,000
403.161	FICA - Township Share	\$ 1,064	\$ 1,063	\$ 1,059	\$ 1,049	\$ 1,500
403.163	Medicare - Township Share	\$ 249	\$ 258	\$ 250	\$ 248	\$ 300
403.210	Operating Supplies	\$ 169	\$ 163	\$ 144	\$ 167	\$ 200
403.316	EIT/MERC/OPT Commission	\$ 21,994	\$ 20,854	\$ 18,949	\$ 20,246	\$ 23,000
403.350	Insurance & Bonding	\$ -	\$ 323	\$ -	\$ -	\$ -
403.420	Dues	\$ 23	\$ -	\$ -	\$ -	\$ -
403.431	County Tax Processing Fees	\$ 1,064	\$ 1,088	\$ 1,117	\$ 1,140	\$ 2,200
403.460	Meetings & Conferences	\$ -	\$ -	\$ -	\$ 25	\$ 100
	Total Tax Collector	\$ 41,731	\$ 41,034	\$ 38,625	\$ 39,822	\$ 47,300

### Law

These are services provided by the township solicitor.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
404.110	Litigation Legal Fees	\$ 33,046	\$ 22,489	\$ 13,201	\$ 11,428	\$ 20,000
404.310	Solicitor	\$ 18,716	\$ 19,203	\$ 28,788	\$ 45,962	\$ 35,000
	Total Law	\$ 51,762	\$ 41,692	\$ 41,989	\$ 57,390	\$ 55,000

### Computer Services & Supplies

The Township has a yearly contract with RA Services which includes updates to the accounting package through out the year. Also, the purchase of various hardware/software packages and web hosting services.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
407.220	Computer Supplies	\$ 1,405	\$ 695	\$ 1,535	\$ 599	\$ 1,500
407.310	Computer Services	\$ 1,920	\$ 1,786	\$ 1,776	\$ 1,880	\$ 2,500
470.750	Computer Hardware/Software	\$ 296	\$ 2,262	\$ 76	\$ -	\$ 1,000
	Total Computer Services & Supplies	\$ 3,621	\$ 4,743	\$ 3,387	\$ 2,479	\$ 5,000

#### Engineering

These are services provided by the township engineer to review plans for planning and various projects required by the Board of Supervisors.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
408.100	Engineer	\$ 13,116	\$ 56,451	\$ 28,477	\$ 35,993	\$ 40,000
408.120	Engineer Developers	\$ 5,467	\$ 11,077	\$ 15,960	\$ 12,564	\$ 20,000
	Total Engineering	\$ 18,583	\$ 67,528	\$ 44,437	\$ 48,557	\$ 60,000

#### Public Safety

These are services provided by the dog officer, rental on fire hydrants, and monies distributed to the Unionville and Oneida Valley fire departments received from State and contributions made by the Board of Supervisors.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
410.122	Wages - Dog Officer	\$ 812	\$ 561	\$ 264	\$ 271	\$ 1,000
410.161	FICA - Township Share	\$ 50	\$ 35	\$ 19	\$ 20	\$ 50
410.162	PSATS Unemployment	\$ 26	\$ 5	\$ 16	\$ 5	\$ 300
410.163	Medicare - Township Share	\$ 15	\$ 9	\$ 4	\$ 4	\$ -
410.337	Automobile Allowance	\$ 173	\$ 340	\$ 82	\$ 114	\$ 500
410.400	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
410.500	Butler County Humane Society	\$ 225	\$ 310	\$ 371	\$ 180	\$ 500
411.387	Rental - Fire Hydrant	\$ 27,044	\$ 27,745	\$ 32,326	\$ 30,280	\$ 30,000
411.550	Unionville V.F.D	\$ 45,440	\$ 42,995	\$ 44,372	\$ 44,218	\$ 45,000
411.560	Oneida Valley V.F.D	\$ 11,360	\$ 10,749	\$ 11,093	\$ 11,054	\$ 15,000
	Total Public Safety	\$ 85,145	\$ 82,749	\$ 88,547	\$ 86,146	\$ 92,350

#### Code Enforcement

These are services provided by the sewage enforcement officer and third party inspection agency.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
413.120	B.O.C.A Inspection Fees	\$ 125	\$ 21,573	\$ 45,247	\$ 53,686	\$ 50,000
413.161	FICA - Township Share	\$ 264	\$ 242	\$ 223	\$ 134	\$ 500
413.162	PSATS Unemployment	\$ 138	\$ 68	\$ 69	\$ 40	\$ 300
413.163	Medicare - Township Share	\$ 58	\$ 56	\$ 48	\$ 32	\$ 100
413.317	Sewage Enforcement Officer Fees	\$ 4,272	\$ 3,910	\$ 3,609	\$ 2,215	\$ 5,000
	Total Code Enforcement	\$ 4,857	\$ 25,849	\$ 49,196	\$ 56,107	\$ 55,900

#### Planning & Zoning

These accounts include the salaries of the building code official/zoning officer, the planning commission, zoning hearing

board and the UCC appeals board.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
414.130	Fees - BCO/Zoning Officer	\$ 42,310	\$ 23,312	\$ 7,252	\$ 14,568	\$ 15,000
414.152	Vision/Dental	\$ 379	\$ 127	\$ 72	\$ -	\$ -
414.156	Medical	\$ 5,366	\$ 5,032	\$ 1,702	\$ -	\$ -
414.158	Life Insurance	\$ 804	\$ 201	\$ 151	\$ -	\$ -
414.160	Pension	\$ 4,202	\$ 2,319	\$ 151	\$ -	\$ -
414.161	FICA - Township Share	\$ 2,726	\$ 1,558	\$ 582	\$ 440	\$ 200
414.162	PSATS Unemployment	\$ 276	\$ 219	\$ 49	\$ -	\$ -
414.163	Medicare - Township Share	\$ 638	\$ 366	\$ 133	\$ 103	\$ 200
414.310	Legal Zoning Hearing Board	\$ 1,348	\$ 1,079	\$ 4,259	\$ 1,717	\$ 3,000
414.314	Stenographer	\$ 500	\$ 375	\$ 849	\$ 514	\$ 1,000
414.331	Travel & Mileage	\$ -	\$ -	\$ -	\$ -	\$ -
414.341	Advertising/Printing	\$ 829	\$ 548	\$ 1,701	\$ 838	\$ 2,000
414.420	Dues & Subscriptions	\$ 1,254	\$ 1,046	\$ 839	\$ 811	\$ 1,000
414.460	Meetings & Conferences	\$ 284	\$ 195	\$ 286	\$ 141	\$ 100
414.471	Wages - Planning Comm/ZHB/UCC	\$ 1,960	\$ 1,945	\$ 2,134	\$ 2,265	\$ 2,500
	<b>Total Planning &amp; Zoning</b>	<b>\$ 62,876</b>	<b>\$ 38,322</b>	<b>\$ 20,160</b>	<b>\$ 21,397</b>	<b>\$ 25,000</b>

#### Public Works

The Township's public works department is responsible for the maintenance of all township owned properties and streets. The department maintains over 71 miles of roads in the Township. Staffing includes the Foreman, five laborers, three part time employees and two summer student employees.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
430.123	Wages - Public Works Director	\$ 52,486	\$ 56,076	\$ 22,576	\$ -	\$ -
430.140	Wages - Laborers	\$ 215,586	\$ 222,259	\$ 235,791	\$ 244,401	\$ 270,000
430.141	Wages - Seasonal	\$ 6,133	\$ 10,004	\$ 14,317	\$ 11,627	\$ 20,000
430.152	Vision/Dental	\$ 5,512	\$ 5,779	\$ 4,564	\$ 5,879	\$ 6,000
430.156	Medical	\$ 80,805	\$ 152,988	\$ 148,194	\$ 184,395	\$ 180,000
430.158	Life Insurance	\$ 4,653	\$ 4,428	\$ 3,339	\$ 3,409	\$ 5,000
430.159	Union Contract Bonus	\$ 1,200	\$ 1,400	\$ 775	\$ 575	\$ 500
430.160	Pension	\$ 28,951	\$ 30,709	\$ 22,602	\$ 25,512	\$ 30,000
430.161	FICA - Township Share	\$ 18,330	\$ 18,912	\$ 19,084	\$ 17,788	\$ 25,000
430.162	PSATS Unemployment	\$ 2,133	\$ 1,798	\$ 2,216	\$ 710	\$ 1,000
430.163	Medicare - Township Share	\$ 4,639	\$ 5,066	\$ 4,340	\$ 4,321	\$ 5,000
430.183	Wages - Road Department Overtime	\$ 23,956	\$ 25,277	\$ 35,727	\$ 25,613	\$ 35,000
430.191	Safety Apparel	\$ 2,282	\$ 1,787	\$ 1,576	\$ 1,565	\$ 2,000
	<b>Total Public Works</b>	<b>\$ 446,666</b>	<b>\$ 536,483</b>	<b>\$ 515,101</b>	<b>\$ 525,795</b>	<b>\$ 579,500</b>

#### General Services

These accounts reflect the cost of operating and maintaining the public works department.

2013	2014	2015	2016	2017
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		Actual	Actual	Actual	Projected	Budget
430.220	Operating Supplies	\$ 13,165	\$ 12,505	\$ 14,691	\$ 15,239	\$ 20,000
430.231	Vehicle Fuel	\$ 51,509	\$ 39,441	\$ 43,114	\$ 28,204	\$ 45,000
430.234	Oil	\$ 513	\$ 1,691	\$ 756	\$ 2,494	\$ 3,000
430.251	Vehicles - Repair/Maintenance	\$ 48,031	\$ 63,688	\$ 71,493	\$ 53,427	\$ 60,000
430.252	Tools	\$ 3,034	\$ 2,702	\$ 3,589	\$ 5,429	\$ 5,000
430.320	Telephone	\$ 6,093	\$ 4,768	\$ 4,236	\$ 5,464	\$ 8,000
430.331	Travel & Mileage	\$ 196	\$ -	\$ -	\$ -	\$ -
430.360	Gas	\$ 11,725	\$ 12,405	\$ 10,069	\$ 7,858	\$ 15,000
430.361	Electricity	\$ 5,553	\$ 6,957	\$ 7,938	\$ 7,991	\$ 10,000
430.362	Sewer	\$ 552	\$ 480	\$ 553	\$ 478	\$ 500
430.363	Water	\$ 3,706	\$ 4,995	\$ 4,121	\$ 5,009	\$ 5,000
430.373	Buildings - Repair/Maintenance	\$ 3,697	\$ 5,150	\$ 11,275	\$ 7,792	\$ 10,000
430.384	Equipment Leasing	\$ 7,712	\$ 10,121	\$ 24,609	\$ 4,589	\$ 10,000
430.420	Dues & Subscriptions	\$ 125	\$ -	\$ -	\$ -	\$ -
430.440	Laundry - Uniforms	\$ 2,935	\$ 3,545	\$ 4,512	\$ 4,013	\$ 5,000
430.451	Bld & Equip - Contracted Services	\$ 9,478	\$ 9,960	\$ 20,863	\$ 14,270	\$ 15,000
430.460	Meetings & Conferences	540	346	362	360	\$ 500
430.740	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total General Services</b>	<b>\$ 168,564</b>	<b>\$ 178,754</b>	<b>\$ 222,181</b>	<b>\$ 162,617</b>	<b>\$ 212,000</b>

#### Snow & Ice Removal

The expenses to provide winter road maintenance.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
432.220	Salt	\$ 157,224	\$ 158,551	\$ 141,329	\$ 146,114	\$ 180,000
432.222	Anti-Skid/Hauling	\$ 29,748	\$ 36,378	\$ 42,987	\$ 26,804	\$ 50,000
	<b>Total Snow &amp; Ice Removal</b>	<b>\$ 186,972</b>	<b>\$ 194,929</b>	<b>\$ 184,316</b>	<b>\$ 172,918</b>	<b>\$ 230,000</b>

#### Traffic Signals & Signs

The expense of operating and maintaining the traffic signals at eight intersections within the Township.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
433.239	Signs	\$ 457	\$ 2,704	\$ 1,264	\$ 1,994	\$ 3,000
433.361	Electric - Traffic Signals	\$ 2,858	\$ 2,860	\$ 3,262	\$ 3,514	\$ 5,000
433.375	Signal - Maintenance Service Contract	\$ 6,113	\$ 4,214	\$ (711)	\$ 6,192	\$ 5,000
	<b>Total Traffic Signals &amp; Signs</b>	<b>\$ 9,428</b>	<b>\$ 9,778</b>	<b>\$ 3,815</b>	<b>\$ 11,700</b>	<b>\$ 13,000</b>

#### Highway Maintenance/Construction

Costs to maintain Township owned roads.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
436.250	Storm Sewers & Drains Supplies	\$ 5,256	\$ 27,183	\$ 37,579	\$ 43,642	\$ 45,000
438.250	Highways - Maintenance & Repairs	\$ 81,670	\$ 50,276	\$ 110,801	\$ 29,595	\$ 50,000
439.610	Highways - Construction & Repair	\$ -	\$ -	\$ -	\$ -	\$ 10,000
	<b>Total Highway Maint/Construction</b>	<b>\$ 86,926</b>	<b>\$ 77,459</b>	<b>\$ 148,380</b>	<b>\$ 73,237</b>	<b>\$ 105,000</b>

Insurance

Insurance premiums paid by the Township for liability, property, worker's compensation, and errors and omissions.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
486.350	Property	\$ 11,203	\$ 10,920	\$ 11,775	\$ 12,303	\$ 20,000
486.352	Liability	\$ 13,494	\$ 15,846	\$ 18,683	\$ 20,483	\$ 30,000
486.353	Errors & Omissions	\$ 4,611	\$ 5,163	\$ 6,889	\$ 7,747	\$ 10,000
486.354	Worker's Compensation*	\$ 53,433	\$ 79,726	\$ 99,395	\$ 107,494	\$ 140,000
486.356	Auto Insurance	\$ 8,483	\$ 9,973	\$ 10,984	\$ 11,844	\$ 20,000
	Total Insurance	\$ 91,224	\$ 121,628	\$ 147,726	\$ 159,871	\$ 220,000

Miscellaneous Expenses

Expenses not classified under any other category.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
480.000	Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
480.100	Bank Service Charges	\$ 31	\$ -	\$ 8	\$ -	\$ -
480.105	Recycle Materials	\$ 979	\$ 1,732	\$ -	\$ 8	\$ -
481.520	Contributions & Donations	\$ 3,552	\$ 5,100	\$ 5,748	\$ 5,850	\$ 6,000
481.550	Butler Transit Authority	\$ -	\$ -	\$ -	\$ -	\$ 8,350
491.000	Refund of Prior Year Revenues	\$ 1,137	\$ -	\$ -	\$ -	\$ -
491.200	Refund of Current Year Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
492.030	Transfer to Liquid Fuels Fund	\$ 6,203	\$ -	\$ -	\$ -	\$ -
492.032	Transfer To Capital Projects	\$ 75,000	\$ 30,000	\$ 38,750	\$ -	\$ -
492.034	Transfer To Debt Service	\$ 75,000	\$ 30,000	\$ -	\$ -	\$ -
493.000	Bad Debts	\$ -	\$ 642	\$ 161	\$ -	\$ -
	Total Miscellaneous Expenses	\$ 161,902	\$ 67,474	\$ 44,667	\$ 5,858	\$ 14,350

Total Expenses - Previous Years \$ 1,635,251 \$ 1,711,567 \$ 1,805,343 \$ 1,701,520

**TOTAL ESTIMATED EXPENDITURES FOR 2017 \$ 1,956,700**

Center Township  
Debt Service Fund  
2017 Budget

ASSETS

**BEGINNING CASH BALANCE**

**\$2,177**

Real Property Taxes

This line item accounts for revenue generated to repay township debt established in 2010. The millage rate of 2.5 mills will remain the same for 2016 (Last increase 2012). Assessed value is \$80,167,846.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
301.100	Real Estate Taxes - Current Year	\$ 194,631	\$ 195,160	\$ 195,160	\$ 195,160	\$ 200,000
301.200	Real Estate Taxes - Prior Year	\$ 2,393	\$ 2,333	\$ 2,333	\$ 2,333	\$ 2,500
301.300	Real Estate Taxes - Delinquent	\$ 1,058	\$ 939	\$ 939	\$ 939	\$ 2,000
	<b>Total Real Property Taxes</b>	<b>\$ 198,082</b>	<b>\$ 198,432</b>	<b>\$ 198,432</b>	<b>\$ 198,432</b>	<b>\$ 204,500</b>

Interest/Transfers

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
341.030	Interest	\$ 126	\$ 54	\$ 54	\$ 54	\$ 100
392.035	Transfer From Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Interest</b>	<b>\$ -</b>	<b>\$ 54</b>	<b>\$ 54</b>	<b>\$ 54</b>	<b>\$ 100</b>

Total Revenues - Previous Years                      \$ 198,082    \$ 198,486    \$ 198,486    \$ 198,486

Expenses

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
401.341	Advertising/Printing	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Advertising</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Debt Service

The Township completed construction of a new maintenance building on Henricks Road behind Clearview Mall. A General Obligation Note was issued in 2010 for \$2,000,000 to be repaid over a twenty (20) year period. Interest adjusted to 2.6% from 4.17% October 1, 2012.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
471.000	General Obligation Note Principal	\$ 170,000	\$ 170,000	\$ 177,000	\$ 187,000	\$ 190,000
472.000	General Obligation Note Interest	\$ 36,961	\$ 10,881	\$ 18,593	\$ 15,823	\$ 15,100
	<b>Total Debt Service</b>	<b>\$ 206,961</b>	<b>\$ 180,881</b>	<b>\$ 195,593</b>	<b>\$ 202,823</b>	<b>\$ 205,100</b>

Total Expenses - Previous Years                      \$ 206,961    \$ 180,881    \$ 195,593    \$ 202,823

Beginning Balance + Revenues	\$ 206,777
Estimated Expenses	\$ 205,100
Estimated Balance 12/31/2017	<u>\$ 1,677</u>



Center Township  
Fire Protection Fund  
2017 Budget

ASSETS

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**BEGINNING CASH BALANCE** \$ 303,969

REVENUES

The Second Class Township Code (Section 3205) authorizes the Board of Supervisors to assess a maximum of 3 mills for fire protection. The millage rate of 1.8 remains the same for 2017 (Last increase 2010). Assessed value is \$80,167,846.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
301.100	Real Estate Taxes - Current Year	\$ 142,720	\$ 140,509	\$ 140,509	\$ 140,509	\$ 140,000
301.200	Real Estate Taxes - Prior Year	\$ 1,946	\$ 1,679	\$ 1,679	\$ 1,679	\$ 1,000
301.300	Real Estate Taxes - Delinquent	\$ 1,039	\$ 681	\$ 681	\$ 681	\$ 1,000
310.220	Local Services Tax - Current Year	\$ 21,173	\$ 6,481	\$ 6,481	\$ 6,481	\$ 15,000
310.221	Local Services Tax - Prior Year	\$ -	\$ 7,284	\$ 7,284	\$ 7,284	\$ 10,000
310.222	Local Services Tax - Delinquent	\$ -	\$ 285	\$ 285	\$ 285	\$ 500
341.030	Interest Earnings	\$ 137	\$ 65	\$ 65	\$ 65	\$ 500
	<b>Total Revenues</b>	<b>\$ 167,015</b>	<b>\$ 156,984</b>	<b>\$ 156,984</b>	<b>\$ 156,984</b>	<b>\$ 168,000</b>

EXPENDITURES

The Board of Supervisors releases the fire tax to the Unionville Volunteer Fire Company in the first quarter of each year.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
411.341	Advertising/Printing	\$ 21	\$ -	\$ -	\$ -	\$ -
411.542	Unionville Fire Department	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 105,000
411.740	Equipment & Buildings	\$ 227,639	\$ -	\$ -	\$ -	\$ -
	<b>Total Expenditures</b>	<b>\$ 317,660</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 105,000</b>

Beginning Balance + Revenues	\$ 471,969
Estimated Expenses	\$ 105,000
Estimated Balance 12/31/2017	<u>\$ 366,969</u>

Center Township  
Liquid Fuels Fund  
2017 Budget

The Pennsylvania Department of Transportation provides funding for municipal road maintenance and construction projects through Act 655, known as the Liquid Fuels Tax. The funding for municipalities, which is based upon 50% road mileage and 50% census population figures, must be placed in a separate account. The Township must submit an annual "Actual Use Report of State Funds" form by each January 15th. This account is audited every year by the Auditor General's Office. The Township is required to receive prior approval from PennDOT's district office before beginning road construction and rebuilding projects.

Permitted uses of Liquid Fuels Funds include the following:

1. Maintenance and construction of public roads, streets, bridges, culverts and drainage structures.
2. Purchase, maintain, repair and operation of street and traffic signs, traffic signals and street lights.
3. Highway equipment purchase, maintenance and repairs.
4. Snow removal costs, including payroll, equipment and materials.

ASSETS

**BEGINNING CASH BALANCE** \$ 126,691

		2013	2014	2015	2016	2017
		Actual	Actual	Actual	Projected	Budget
<b>REVENUES</b>						
341.040	Interest Earnings	\$ 105	\$ 115	\$ 115	\$ 115	\$ 300
355.050	Motor Vehicle Fuel Tax	\$ 232,251	\$ 250,208	\$ 250,208	\$ 321,668	\$ 329,500
355.140	Road Turnback	\$ 45,920	\$ 45,920	\$ 45,920	\$ 45,920	\$ 45,000
392.010	Transfer from General Fund	\$ 6,203	\$ -	\$ -	\$ -	
395.000	Refund of Prior Year Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Revenues</b>	<b>\$ 284,479</b>	<b>\$ 296,243</b>	<b>\$ 296,243</b>	<b>\$ 367,703</b>	<b>\$ 374,800</b>

		2013	2014	2015	2016	2017
		Actual	Actual	Actual	Projected	Budget
<b>EXPENDITURES</b>						
430.740	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
433.250	Traffic Signals	\$ -	\$ -	\$ -	\$ -	\$ -
436.250	Storm Sewer & Drain Supplies	\$ 979	\$ 3,349	\$ 13,051	\$ 22,844	\$ 40,000
438.610	General Maintenance Contracted	\$ 32,523	\$ 139,440	\$ -	\$ 70,948	\$ 80,000
439.610	General Construction Contracted	\$ 195,512	\$ 197,044	\$ 298,870	\$ 179,370	\$ 210,000
	<b>Total Expenditures</b>	<b>\$ 195,512</b>	<b>\$ 197,044</b>	<b>\$ 311,921</b>	<b>\$ 273,162</b>	<b>\$ 330,000</b>

Beginning Balance + Revenues	\$	501,491
Estimated Expenses	\$	330,000
Estimated Balance 12/31/2017	\$	171,491

Center Township  
Escrow Fund  
2017 Budget

This fund is dedicated to the receipt of performance, maintenance, road bonds, and consultant fees. At the completion of the project and request from the contractor or developer, the funds are released by the Board of Supervisors.

		Bank Balance 12/31/2015	Projected Revenues 2016	Projected Expenses 2016	Projected Balance 12/31/2016
270.100	Road Bonds	\$ 39,200	\$ 3,560	\$ -	\$ 42,760
270.201	First United Methodist Church	\$ 61,578	\$ -	\$ -	\$ 61,578
270.301	Lowe Sewage Maintenance	\$ 1,246	\$ -	\$ -	\$ 1,246
270.302	Morgan W Sewage Maintenance	\$ 490	\$ -	\$ -	\$ 490
270.303	Morgan E Sewage Maintenance	\$ 300	\$ -	\$ -	\$ 300
270.304	Pinehurst Sewage Plan Maintenance	\$ 2,000	\$ -	\$ -	\$ 2,000
270.305	Chambers Sewage Maintenance	\$ 1,650	\$ -	\$ -	\$ 1,650
270.306	Hutchison Sewage Maintenance	\$ 2,500	\$ -	\$ -	\$ 2,500
270.307	Herrit Sewage Maintenance	\$ -	\$ 980	\$ -	\$ 980
270.514	Kress Brothers Escrow	\$ 33,339	\$ -	\$ -	\$ 33,339
270.601	Rex Energy Escrow	\$ 4,200	\$ -	\$ 4,200	\$ -
271.000	Consultant Fees	\$ 6,898	\$ 11,000	\$ 6,094	\$ 11,804
		\$ 153,401	\$ 15,540	\$ 10,294	\$ 158,647

Center Township  
Capital Projects Fund  
2017 Budget

ASSETS

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**BEGINNING CASH BALANCE** **\$ 185,410**

Revenues

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Revenues to the Capital Project Funds are in the form of interest earnings.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
341.020	Interest Earnings	\$ 173	\$ 110	\$ 87	\$ 87	\$ 500
342.100	Property Rental	\$ -	\$ -	\$ -	\$ -	\$ -
342.200	Property Sale	\$ -	\$ -	\$ -	\$ 159,102	
351.990	County Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
352.990	Federal Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
355.990	State Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
392.010	Transfer from General Fund	\$ 75,000	\$ -	\$ -	\$ -	\$ -
	<b>Total Revenues</b>	<b>\$ 75,173</b>	<b>\$ 110</b>	<b>\$ 87</b>	<b>\$ 159,189</b>	<b>\$ 500</b>

Expenditures

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The Capital Projects Fund is established for major expenditures of equipment, machinery, or motor vehicles.

		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
430.740	Capital Equipment & Buildings	\$ 121,195	\$ 58,209	\$ 66,462	\$ 118,658	\$ 130,000
430.745	Maintenance Facility Construction	\$ -	\$ -	\$ -	\$ -	\$ -
438.250	Traffic Signals	\$ 7,927	\$ 3,415	\$ -	\$ 6,100	\$ -
438.251	Bridge Repairs	\$ -	\$ -	\$ -	\$ -	\$ -
439.610	Highways - Construction & Repair	\$ 53,807	\$ -	\$ -	\$ -	
480.100	Bank Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
492.020	Transfer to Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Expenditures</b>	<b>\$ 182,929</b>	<b>\$ 61,624</b>	<b>\$ 66,462</b>	<b>\$ 124,758</b>	<b>\$ 130,000</b>

Beginning Balance + Revenues	\$	185,910
Estimated Expenses	\$	130,000
Estimated Balance 12/31/2017	\$	55,910

Center Township  
Marcellus Shale Fund  
2017 Budget

The Act Amending Title 59 (Oil and Gas) of the Pennsylvania Consolidated Statutes (Act 13 of 2012) was signed by Governor Corbett on Feb. 14, 2012 with some provisions going into effect upon signing and others will become effective on April 14, 2012.

The law provides for the imposition of an unconventional gas well fee (also called a drilling impact fee), and the expenditure of the funds generated by that impact fee to local and state purposes specifically outlined in the law. The law also contains a mechanism as to how the fees shall be distributed. A significant portion of the fees generated will be used to cover the local impacts of drilling while several of state agencies will also receive funding for a variety of other purposes

Permitted uses of Marcellus Shale Funds include the following:

1. Construction, reconstruction, maintenance and repair of roadways, bridges and public infrastructure.
2. Water, storm water and sewer systems, including construction, reconstruction, maintenance and repair
3. Emergency preparedness and public safety, including law enforcement and fire services, hazardous material response, 911, equipment acquisition and other services
4. Environmental programs, including trails, parks and recreation, open space, flood plain management, conservation districts and agricultural preservation
5. Preservation and reclamation of surface and subsurface waters and water supplies
6. Tax reductions, including homestead exclusions
7. Projects to increase the availability of safe and affordable housing to residents
8. Records management, geographic information systems and information technology
9. The delivery of social services
10. Judicial services
11. Deposit into the municipality's capital reserve fund if the funds are used solely for a purpose set forth in Act 13 of 2012
12. Career and technical centers for training of workers in the oil and gas industry
13. Local or regional planning initiatives under the act of July 31, 1968 (P.L. 805, No. 247), known as the Pennsylvania Municipalities Planning Code

ASSETS

**BEGINNING CASH BALANCE** **\$ 314,336**

REVENUES		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
341.040	Interest Earnings	\$ 13	\$ 50	\$ 109	\$ 126	\$ 100
355.090	Drilling Impact Fee	\$ 32,066	\$ 63,171	\$ 91,975	\$ 111,345	\$ 130,000
392.010	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Revenues</b>	<b>\$ 32,079</b>	<b>\$ 63,221</b>	<b>\$ 92,084</b>	<b>\$ 111,471</b>	<b>\$ 130,100</b>

EXPENDITURES		2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Budget
433.239	Signs	\$ -	\$ -	\$ -	\$ 6,054	\$ 2,500
436.250	Storm Sewer & Drain Supplies	\$ -	\$ -	\$ -	\$ -	\$ 40,000
438.250	Highways - Maintenance & Repairs	\$ 5,180	\$ -	\$ -	\$ -	\$ 60,000
Total Expenditures		\$ 5,180	\$ -	\$ -	\$ 6,054	\$ 102,500

Beginning Balance + Revenues	\$	444,436
Estimated Expenses	\$	102,500
Estimated Balance 12/31/2017	\$	341,936