



## 2013 PROPOSED BUDGET

Presented: November 5, 2012

## I. Executive Overview

For calendar year 2013, Bear Creek Township (“Bear Creek” or “the Township”) is projecting revenues of \$ 691,331 and expenses of \$ 518,132. The current projection of cash on hand for year end 2012 is \$740,419; year end 2013 is expected to be \$913,617.

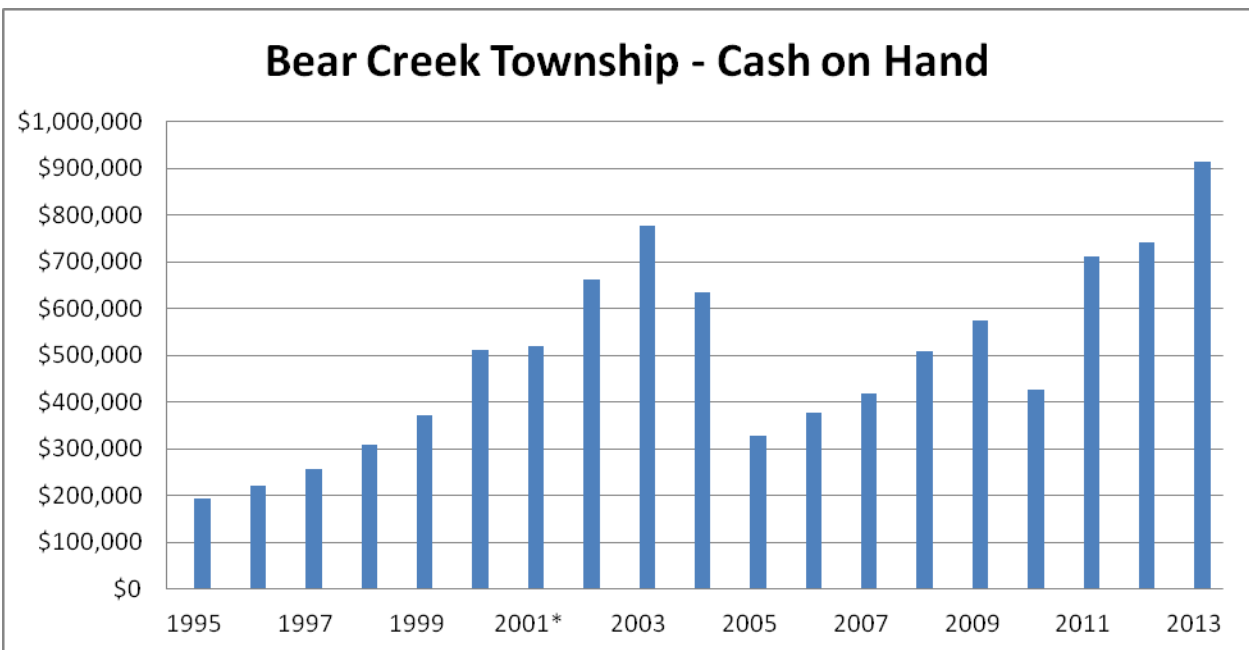
Bear Creek Township’s budget reflects *no increase in taxes* for 2013. The revenue and expense figures are further detailed in the attached schedules. In addition, the long term road prioritization first established during the 2010 budget cycle is included. Key assumptions included in the budget are:

- Cost of living pay rate increase of 2.0% to all non-supervisor employees hired before 1/1/2012.
- Recycling employees continue to be compensated at minimum wage.
- Overtime percentage for road crew is 6.6%.

## II. PROJECTED CASH BALANCES

The following table shows the cash balance maintained by Bear Creek over the recent history.

Y/E	General	Liq Fuels	Capital	UCC	In-Kind	Wind	Total
2004	\$ 172,144	\$ 4,839	\$ 459,099				\$ 636,082
2005	\$ 115,970	\$ 4,228	\$ 206,845				\$ 327,043
2006	\$ 254,780	\$ 43,685	\$ 66,754	\$ 5,640		\$ 6,426	\$ 377,285
2007	\$ 227,418	\$ 17,371	\$ 143,843	\$ 9,127	\$ 20,600	\$ 1,018	\$ 419,377
2008	\$ 246,460	\$ 38,072	\$ 146,631	\$ 18,427	\$ 23,032	\$ 37,271	\$ 509,893
2009	\$ 253,646	\$ 45,814	\$ 160,020	\$ 21,271	\$ 20,203	\$ 73,888	\$ 574,842
2010	\$ 130,721	\$ 52,744	\$ 87,839	\$ 25,010	\$ 20,244	\$ 110,698	\$ 427,256
2011							\$ 712,095
2012*	\$183,864	\$ 76,773	\$ 238,159	\$ 34,982	\$ 20,287	\$ 186,353	\$ 740,419
2013*	\$132,459	\$ 110,655	\$ 386,611	\$ 38,032	\$ 20,309	\$ 225,551	\$ 913,617



### III. CAPITAL EXPENDITURES

During the five years ending in 2012, the township has made significant investments to improve roadways and equipment. The following table illustrates the expenditures incurred over the last 5 years for roadway improvements..

Year	Roads	Total	Grant	Township Share
2009	Hillcrest Road	\$ 104,074	\$ 100,000	\$ 4,074
2009	WH & Shades	\$ 162,206	\$ 0	\$ 162,206
2010	WH/Pocono	\$ 351,714	\$ 0	\$ 351,714
2011	N/A	\$ 0	\$ 0	\$ 0
2012	Weiss Rd Pipes	\$ 67,706	\$ 0	\$ 67,706
2012	Old E.E. Culvert	\$ 79,800	\$ 79,800	\$ 0
	<b>Total</b>	<b>\$ 765,500</b>	<b>\$ 179,800</b>	<b>\$ 585,700</b>

In addition to these investments, the Township spent nearly \$300,000 to purchase equipment during the five years ending 2012. Of this total, \$10,000 was received as a grant to offset the expenditures.

Year	Equipment	Total	Grant	Township Share
2008	Trailer	\$ 15,528	\$ 10,000	\$ 5,528
2009	Plow Truck	\$ 57,891	\$ 0	\$ 57,891
2009	Backhoe	\$ 58,957	\$ 0	\$ 58,957
2010	2 Grass cutters	\$ 14,309	\$ 0	\$ 14,309
2011	Salt Spreader	\$ 4,500	\$ 0	\$ 4,500
2012	Plow Truck	\$ 141,141	\$ 0	\$ 141,141
2012	Storage Shed	\$ 6,395	\$ 0	\$ 6,395
	<b>Total</b>	<b>\$ 298,721</b>	<b>\$ 10,000</b>	<b>\$ 288,721</b>

For the 2013 budget, minimal capital expenditures are proposed. The primary reason for this is that the Board's request to have excess funds from the Culvert grant reallocated to repair Weiss Road is still pending. In addition, all roadways identified as in need of immediate repair have already been repaved. The next section of roads to be paved are those in Laurelbrook, with an expectation that this work would be done in the 2012-2014 time frame. This project may begin in 2013 depending upon the response to the Township's request for funds for Weiss Road.

The following table outlines the limited capital expenditures included in the 2013 budget.

Category	Description	Total	Grant	Township Share
Equipment	Generator	\$ 5,000	\$ 0	\$ 5,000
Recreation	Trailwood Stairs	\$ 2,000	\$ 0	\$ 2,000
Recreation	Playground repairs	\$ 18,000	\$ 0	\$ 18,000
	Total	\$ 25,000	\$ 0	\$ 25,000

## IV. OPERATING REVENUE

The 2013 projected Operating Revenue for Bear Creek is \$691,331. This represents a 9.3% decrease over projected 2012 revenues. However, when you exclude the expected Gaming Grant of \$79,800, 2013 projected revenue is 1.4% higher than 2012. A breakdown of revenue by major category is as follows:

There are several categories which combine to form the majority of the Township's revenues. For 2013, income from Grants, Earned Income Tax, Property Tax, Liquid Fuels, Wind Farm, and Cable Television Franchise Fees total \$810,023 which is nearly 84% of all township revenues. What follows is a description of these key revenue streams and a review of the recent history of these important revenues.

### **Grants**

The Township has actively pursued grants for major projects. This includes Community Development Block Grants, Gaming Grants, and others. From 2008 through 2010, the Township received grants totaling \$105,000 which was used for roads and equipment. For 2012, the forecast includes \$79,800 of grants for the culvert replacement at Old East End Boulevard. No grants have been included in the 2013 budget, however a request for reallocation of funds has been made by the Township. This request was for \$188,600 and would be used for the repairs to Weiss Road.

**Earned Income Tax**

The Earned Income Tax collected for 2012 is lagging behind prior years due to the failure of Centax to accurately collect and remit this tax. The Luzerne County Tax Collection Committee recently voted to remove Centax as the tax collector and replace them with Berkheimer. The rate is 1.0%, of which one half is retained by the Township with the other half is for the Wilkes-Barre Area School District. There is no rate change included in this tax.

Earned Income Tax History and Projections					
2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
\$ 297,784	\$ 318,145	\$ 296,679	\$ 289,660	\$289,521	\$290,000

**Property Tax**

This is a real estate tax is applied to the property values as established by Luzerne County, and collected by the Township’s elected Tax Collector. The tax was reinstated in 2009 as part of the Township’s comprehensive capital spending plan. Since being reinstated in 2009, the rate has been set at 0.4412 mills. A mill is a tax of \$1.00 for each \$1,000 of taxable value. A property valued at \$100,000 would pay the Township \$44.12 for property tax.

Property Tax History and Projections					
2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
\$ 0	\$ 104,562	\$ 109,020	\$ 107,294	\$99,410	\$107,466

**Liquid Fuels**

Liquid Fuels funds are received annually from the state, and are restricted for use based on state laws. For the most recent three years, liquid fuels funds have been used by the township to pay for street lighting, gas for township vehicles, and winter road supplies (salt and cinders). The Township’s share of liquid fuels is based on a formula used by the state which reflects both street miles maintained by the Township and population.

Liquid Fuels History and Projections					
2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
\$ 70,684	\$ 68,051	\$ 65,382	\$66,934	\$70,483	\$67,300

**Wind Farm Payment**

The Township’s contract with the operator of the wind farm calls for an annual payment which is based on the number of turbines and a measure of inflation. The initial rate per turbine was set at \$2,500 and has increased by \$550 to reflect cumulative inflation since the execution of the contract. The recent payments and budget projection are:

Wind Farm History and Projections						
	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
Per Turbine	\$2,975	\$3,000	\$3,050	\$3,075	\$3,200	\$3,250
Total	\$ 35,700	\$ 36,000	\$ 36,600	\$ 36,900	\$ 38,400	\$39,000

**Cable Television Franchise Fees**

Unlike other utilities, the provision of cable television service is regulated by Bear Creek Township. Service Electric Cable Television provides service to the majority of Bear Creek

residents while Harron Communications provides service in the White Haven / Poconos Development. Bear Creek Township receives a percentage of cable revenues as set forth in the agreements with these cable providers.

Cable Franchise Fees - History and Projections						
Provider	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
Service Electric	\$ 24,579	\$ 25,911	\$ 26,836	\$ 28,366	\$ 29,518	\$ 30,108
Harron Communications	\$2,452	\$2,528	\$2,687	\$2,835	\$2,895	\$2,945
<b>Total</b>	<b>\$27,031</b>	<b>\$28,439</b>	<b>\$29,523</b>	<b>\$31,201</b>	<b>\$32,413</b>	<b>\$33,053</b>

## V. OPERATING EXPENSES

Expenses are expected to be \$ 518,132 in 2013. Major expense categories are:

### A. General Government

The General Government category (\$135,592) represents costs associated with running the Township. This includes a \$5,000 capital outlay for generator to ensure that the township building can remain operational during an emergency. The General Government expenses are as follows:

General Government – Major Categories						
	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
Solicitor	\$23,454	\$17,286	\$22,221	\$10,924	\$7,594	\$25,000
Engineer	\$19,280	\$3,710	\$18,231	\$18,660	\$19,351	\$20,000
Secretary/Treasurer	\$17,037	\$18,855	\$19,556	\$18,768	\$20,735	\$22,802
Supervisor Salary	\$9,375	\$9,375	\$9,375	\$9,375	\$9,375	\$9,375
Utilities	\$8,749	\$6,622	\$12,469	\$16,509	\$14,681	\$15,500
<b>Total</b>	<b>\$78,025</b>	<b>\$86,041</b>	<b>\$81,852</b>	<b>\$74,436</b>	<b>\$71,736</b>	<b>\$92,677</b>
% of General Gov't	72.4%	64.9%	72.9%	70.6%	68.8%	68.3%



**B. Public Safety**

The Township’s Public Safety budget (\$71,975) includes support paid to the volunteer fire department, sewage and code enforcement, and planning and zoning functions. Of the \$71,975 of Public Safety funds, \$54,300 are pass-through. That is, the Township collects or receives funds which are dedicated for specific purposes. Examples include building permits which are in part flowed through to BIU, the Township’s third party UCC enforcement arm. Sewage permits operate in a similar manner. The fire department is paid based on property taxes received by the township. They are provided with 0.1103 mills of the total 0.4412 mills (1/4 of the total property tax collected). The remaining expense history in this category is:

Public Safety						
	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
Fire Department	\$60,476	\$50,687	\$46,777	\$58,612	\$46,071	\$47,450
Code Charges (BIU)	\$13,382	\$18,767	\$9,178	\$6,676	\$7,194	\$7,000
Sewage Charges	\$6,070	\$5,299	\$2,716	\$3,494	\$2,668	\$2,500
Act 537	\$3,734	\$27,287	\$ 90	\$5,283	\$0	\$2,500
Other	\$16,733	\$12,132	\$9,768	\$13,600	\$10,715	\$12,525
<b>Total Public Safety</b>	<b>\$100,394</b>	<b>\$114,172</b>	<b>\$68,530</b>	<b>\$87,665</b>	<b>\$66,649</b>	<b>\$71,975</b>

**C. Sanitation**

The Sanitation budget (\$5,786) is comprised of \$1,200 for dumpster rental and payroll for the recycling program. The recycling program calls for three employees to man the recycling center on Saturday of each week. The recycling area is budgeted to be open for four hours per day and the employees will earn \$7.35 per hour. The expectation is that the commissions received for recycling will offset the cost of the rental of the bins used for the service. The budget assumes a continuation cooperation of Bear Creek Village which will pay \$250 monthly to allow residents of Bear Creek Village to use our recycling facilities. The recycling expenses for 2009 through 2012 budget are:

Recycling Payroll				
2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
\$ 3,476	\$ 4,422	\$1,976	\$1,533	\$5,786

**D. Roads and Streets**

Excluding capital expenditures, the budget for Roads and Streets is \$ 217,231 which is about 5.0% above the expenditures projected for 2011 (also excluding capital projects). In the 2012 budget, road crew payroll accounts for \$112,011 or about 52% of the total in this category. Below is a list of major expenditures in the Roads and Streets category.

**1. Road Crew**

From a staffing perspective, the road crew will remain a three-man operation. For regular hours, this crew will earn an average rate of \$ 16.66 per hour. The average rate per hour and overtime percentages are:

Road Crew – Base Hours					
	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
Average Rate per Hour - Base	\$15.33	\$15.63	\$15.96	\$16.33	\$16.66
Overtime Percentage	5.7%	5.2%	3.2%	3.1%	\$6.6%

**2. Summer Help**

The budget continues the 2011 decision to eliminate the summer employment program. This saves the township approximately \$7,600 per year.

**3. Street Lighting**

The budget includes \$20,000 which is for all public street lights installed within the Township. This requirement is set forth in the Township Ordinances. Currently all services are purchased from PPL, but the Board continues to evaluate alternative electric generation providers in an effort to reduce this expense.

Street Light Expense				
2009	2010	2011	2012	2013
Actual	Actual	Actual	Projected	Budget
\$ 21,376	\$ 20,101	\$20,199	\$ 19,336	\$20,000

**4. Winter Supplies**

To keep the township roads passable during the winter, a combination of anti-skid and road salt is used. This expenditure is made either through competitive bidding or the COSTARS program (under which municipalities obtain the same pricing that would be provided to the state). The purchases of these winter supplies over the last few years, and the budget for 2013 are:

Winter Supplies – Salt & Cinders						
	2008	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Actual	Projected	Budget
American Rock Salt	\$21,157	\$20,289	\$20,886	\$23,143	\$22,914	\$23,500
Pioneer Aggregate	\$4,856	\$5,598	\$4,782	\$4,379	\$3,500	\$3,700
Offset from BC School				-\$390	-\$443	-\$500
Other	0	\$2,260	\$748	\$111	\$200	\$300
<b>Total Winter Supplies</b>	<b>\$26,013</b>	<b>\$28,147</b>	<b>\$26,416</b>	<b>\$27,243</b>	<b>\$26,171</b>	<b>\$27,000</b>

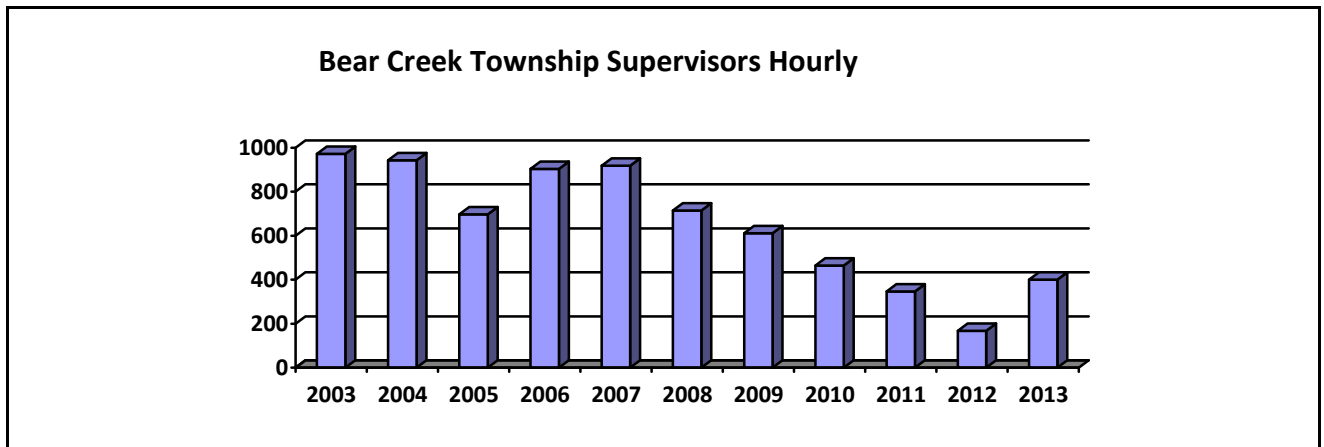
**5. Vehicle Fuel**

Fuel for the Township’s vehicles is estimated to cost \$13,500 during 2013. As described earlier, this expense is funded through the Liquid Fuels support received from the state. The following table illustrates the expenses incurred for vehicle fuel during the last four years, plus the projection for 2013.

Vehicle Fuel History and Projections					
2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
\$ 11,928	\$ 10,354	\$ 12,988	\$15,032	\$13,120	\$13,500

**6. Supervisors Hourly**

Township supervisors are eligible to be compensated for work performed “as roadmasters, laborers, secretary, treasurer, assistant secretary, assistant treasurer, or in any employee capacity not otherwise prohibited...shall be determined by the board of auditors.”<sup>1</sup> In January 2010, the board of auditors voted to increase this rate from \$10.00 per hour to \$11.00 per hour. In accordance with the Second Class Township Code, “Any change in salary, compensation or emoluments of the elected office becomes effective at the beginning of the next term of the supervisor.”<sup>2</sup> As such, Supervisors Masi and Popple will be paid at a rate of \$11.00 per hour for any qualifying hours. Remaining supervisors will be paid \$10.00 per hour.



<sup>1</sup> Second Class Township Code, Section 606(a).

<sup>2</sup> Second Class Township Code, Section 606(a).

**E. Recreation**

The Recreation budget (\$24,000) includes \$20,000 specifically set aside for repairs and improvements at the recreation facilities at Trailwood. Specifically the board will be considering the construction of two stairways from the parking lot down to Trailwood Park. In addition, consideration will be given to resurfacing the basketball court.

**F. Miscellaneous**

The Miscellaneous category history and 2013 budget are comprised of the following items:

	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
Township Insurance	\$35,142	\$15,227	\$14,767	\$12,003	\$13,200
Employee Insurance	\$20,393	\$21,334	\$20,179	\$13,089	\$15,159
Employer FICA/Medicare	\$12,935	\$12,760	\$11,936	\$12,000	\$13,260
Workers Compensation	\$17,551	\$14,588	\$9,757	\$13,659	\$14,000
Unemployment Comp	\$5,111	\$4,660	\$5,977	\$6,461	\$6,981
Pension Contribution	\$9,192	\$9,517	\$9,630	\$8,797	\$10,000
Total Miscellaneous	\$100,324	\$78,086	\$72,246	\$66,009	\$72,600

## **VI. NEXT STEPS**

The Township budget as presented on November 5, 2012 shall be available at the Township office beginning tomorrow. In addition, it shall be posted on our township website [www.bearcreektownship.org](http://www.bearcreektownship.org) under the “Finances” tab. The budget will remain available for inspection until December 3, 2012. This ensures that the budget shall be available for public inspection for a period of 20 days as required under Second Class Township Code.

At the December 3, 2012 public meeting, a public comment session will be held to allow questions and input on the budget. After this public input session concludes, the Township supervisors will vote on the budget, presuming the revenues and expenses do not increase more than the Township Code allows. This means no more than 10% in the aggregate and no more than 25% in any major category.

Bear Creek Township 2013 Budget Summary									
			\$ -		Liquid				
Total			General	Capital	In-Kind	Fuels	UCC	Wind	
Actual Cash On Hand - Oct 31, 2012	\$ 888,555		\$ 332,000	\$ 238,159	\$ 20,287	\$ 76,773	\$ 34,982	\$ 186,353	
Forecast Cash Flow:									
November & December	\$ (148,137)		\$ (148,137)	\$ -	\$ -	\$ -	\$ -	\$ -	
Balance Transfer	\$ -								
Est Cash Balance - Dec 31, 2012	\$ 740,419	**	\$ 183,864	\$ 238,159	\$ 20,287	\$ 76,773	\$ 34,982	\$ 186,353	
2013 Budgeted Revenues	\$ 691,331		\$ 574,426	\$ 253	\$ 22	\$ 67,382	\$ 10,050	\$ 39,198	
Total Available for Appropriation	\$ 1,431,750		\$ 758,290	\$ 238,412	\$ 20,309	\$ 144,155	\$ 45,032	\$ 225,551	
Budget Expenditures:									
General Government	\$ 135,592	26%	\$ 130,592	\$ 5,000	\$ -	\$ -	\$ -	\$ -	
Public Safety	\$ 71,975	14%	\$ 64,975	\$ -	\$ -	\$ -	\$ 7,000	\$ -	
Sanitation	\$ 5,786	1%	\$ 5,786	\$ -	\$ -	\$ -	\$ -	\$ -	
Roads & Streets	\$ 208,179	40%	\$ 174,679	\$ -	\$ -	\$ 33,500	\$ -	\$ -	
Recreation	\$ 24,000	5%	\$ 4,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	
Insurance & Benefits	\$ 72,599	14%	\$ 72,599	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 518,132		\$ 452,632	\$ 25,000	\$ -	\$ 33,500	\$ 7,000	\$ -	
Balance Transfer	\$ -		\$ (173,198)	\$ 173,198	\$ -	\$ -	\$ -	\$ -	
Est Fund Balance - Dec 31, 2013	\$ 913,617		\$ 305,658	\$ 213,412	\$ 20,309	\$ 110,655	\$ 38,032	\$ 225,551	

\*\* Of the total December 31, 2012 cash on hand, \$70,880 is set aside until Aqua PA Road Cut Permit lawsuit is resolved.

Bear Creek Township Budget - 2013		Actual	Actual	Actual	Projected	Budget
		2009	2010	2011	2012	2013
<b>Income</b>						
<b>300 · TAXES</b>						
<b>301 · Real Estate Taxes</b>						
	<b>301.10 · Real Estate Taxes - Current</b>	105,110	110,230	107,294	99,410	107,466
	<b>301.40 · Real Estate Taxes - Delinquent</b>	1,424	5,964	7,147	5,000	7,000
	<b>Total 301 · Real Estate Taxes</b>	106,534	116,193	114,441	104,410	114,466
<b>310 · Per Capita Taxes</b>						
	<b>Per Capita Tax</b>	-3,752	6,779	7,315	5,513	5,500
	<b>Real Estate Transfer Tax</b>	29,558	27,525	37,644	23,800	25,000
	<b>Earned Income Tax</b>	318,145	296,679	338,496	289,521	290,000
	<b>Mercantile Tax</b>	5,495	4,287	2,861	4,570	4,500
	<b>Local Service Tax</b>	8,309	6,658	9,896	9,370	9,500
	<b>Total 310 · Per Capita Taxes</b>	357,755	341,927	396,212	332,774	334,500
<b>300 · TAXES - Other</b>						
	<b>Total 300 · TAXES</b>	464,289	458,120	510,653	437,184	448,966
<b>320 · LICENSES &amp; PERMITS</b>						
	<b>321.40 · Contractor Licenses</b>	16,000	6,625	2,250	500	400
	<b>321.80 · Cable Television Franchise</b>	28,439	29,523	31,201	32,413	33,053
	<b>Total 320 · LICENSES &amp; PERMITS</b>	44,439	36,148	33,451	32,913	33,453
<b>330 · FINES</b>						
	<b>331.11 · Motor Vehicle Violations</b>	4,044	2,781	2,944	1,844	2,000
	<b>331.12 · Violation of Ordinances</b>	1,937	1,977	2,628	2,022	2,000
	<b>Total 330 · FINES</b>	5,981	4,758	5,572	3,866	4,000
<b>340 · INTEREST, RENTS &amp; ROYALTIES</b>						
	<b>341.00 · Interest Income</b>	3,736	1,276	689	818	750
	<b>342.10 · Towers</b>	22,009	24,052	21,891	25,141	24,658
	<b>342.11 · windmills</b>	36,000	36,600	36,900	38,400	39,000
	<b>342.20 · Rent of Building</b>	125	735	0	100	150
	<b>Total 340 · INTEREST, RENTS &amp; ROYALTIES</b>	61,869	62,663	59,479	64,458	64,558
<b>350 · INTERGOVERNMENTAL</b>						
	<b>355.01 · Public Utility Realty Tax</b>	519	681	641	698	673
	<b>355.04 · Alcoholic Beverage License</b>	2,000	1,027	2,027	1,028	1,000
	<b>355.05 · Pension System State Aid</b>	4,189	9,517	9,630	8,655	9,500
	<b>355.100 · State Allocation</b>	68,051	65,382	66,934	70,483	67,300
	<b>355.99 · All Other Shared Revenues</b>	17,532	19,733	32,117	18,059	18,059
	<b>356.01 · DCNR lands</b>	2,605	2,605	2,605	2,605	2,605
	<b>356.02 · Game Commission Lands</b>	16,006	16,006	16,006	16,006	16,006
	<b>359.00 · Grants</b>	100,000	0	0	79,800	0
	<b>359.00 · Local Government Payments</b>	536	0	0	0	0
	<b>359.01 · Dennison Township</b>	1,556	1,493	1,492	1,582	1,510
	<b>359.05 · W-B Municipal Authority</b>	1,063	638	850	850	850
	<b>359.06 · Bear Creek Borough</b>	7,437	1,500	1,500	0	3,000
	<b>Total 350 · INTERGOVERNMENTAL</b>	221,492	118,580	133,803	199,765	120,504
<b>360 · CHARGES FOR SERVICES</b>						
	<b>361.30 · Zoning &amp; Subdivision Fees</b>	6,705	1,000	450	2,545	1,000



Bear Creek Township Budget - 2013		Actual	Actual	Actual	Projected	Budget
		2009	2010	2011	2012	2013
	361.34 · Hearing Fees (Zoning & Planning)	300	900	1,850	900	750
	361.50 · Sale of Maps & Codes	130	210	0	35	0
	362.41 · Building Permits	27,974	15,231	11,692	17,542	15,000
	362.43 · Sewage Permits	4,875	3,925	3,155	1,950	2,500
	362.45 · Certificate of Occupancy	1,050	700	1,000	750	600
	<b>Total 360 · CHARGES FOR SERVICES</b>	<b>41,034</b>	<b>21,966</b>	<b>18,147</b>	<b>23,722</b>	<b>19,850</b>
	<b>380 · MISCELLANEOUS INCOME</b>					
	380.01 · Miscellaneous Income	2,231	0	684	0	0
	390.10 · Sale of Fixed Asset	12,449	0	0	0	0
	<b>Total 380 · MISCELLANEOUS INCOME</b>	<b>14,679</b>	<b>0</b>	<b>684</b>	<b>0</b>	<b>0</b>
	<b>Total Income</b>	<b>853,784</b>	<b>702,234</b>	<b>761,791</b>	<b>761,908</b>	<b>691,331</b>
	<b>Expense</b>					
	<b>400 · GENERAL GOVERNMENT</b>					
	<b>400.00 · GOVERNING BODY</b>					
	400.11 · Salary - Supervisors	9,375	9,375	9,375	9,375	9,375
	400.20 · Supplies	181	20	0	763	240
	400.31 · advertising	1,239	749	656	1,245	1,250
	400.33 · Mileage	1,807	2,230	985	870	1,000
	400.42 · Dues & Subscriptions	1,565	1,898	0	1,703	6,800
	400.451 · equipment leasing	1,086	0	4,461	55	1,945
	400.46 · Seminars & Conferences	1,288	1,591	1,376	725	1,200
	<b>Total 400.00 · GOVERNING BODY</b>	<b>16,541</b>	<b>15,863</b>	<b>16,852</b>	<b>14,736</b>	<b>21,810</b>
	<b>4000 · Reconciliation Discrepancies</b>					
	<b>402.00 · AUDITING SERVICES</b>					
	402.11 · Salary - Auditors	0	20	10	0	30
	402.31 · CPA	1,700	1,700	1,700	2,000	2,000
	<b>Total 402.00 · AUDITING SERVICES</b>	<b>1,700</b>	<b>1,720</b>	<b>1,710</b>	<b>2,000</b>	<b>2,030</b>
	<b>403.00 · TAX COLLECTION</b>					
	403.11 · Salary - Tax Collector	5,257	5,530	5,353	5,367	5,373
	403.13 · Luz County Tax Collection Comm.	0	101	101	0	125
	403.34 · Printing & Binding	1,968	2,101	2,297	2,395	2,500
	403.35 · Bonding Insurance	52	52	52	0	50
	<b>Total 403.00 · TAX COLLECTION</b>	<b>7,278</b>	<b>7,785</b>	<b>7,804</b>	<b>7,762</b>	<b>8,048</b>
	<b>404.00 · SOLICITOR/LEGAL</b>					
	404.31 · Legal Fees	17,286	22,221	10,924	7,594	25,000
	<b>Total 404.00 · SOLICITOR/LEGAL</b>	<b>17,286</b>	<b>22,221</b>	<b>10,924</b>	<b>7,594</b>	<b>25,000</b>
	<b>405.00 · SECRETARY/TREASURER</b>					
	405.12 · Salary - Secretary	18,855	19,556	18,768	20,735	22,802
	405.14 · clerk typist	0	1,144	0	160	250
	405.21 · Office Supplies/Postage	2,133	2,653	2,234	3,739	2,500
	405.27 · Computer Hardware	0	0	0	1,386	1,000
	405.321 · Telephone Expense	1,984	1,882	2,139	2,134	1,500
	405.33 · Mileage	159	0	200	339	400
	405.34 · Advertising Expense	24	137	0	0	0
	405.341 · Request for Copies	179	0	0	10	0

Bear Creek Township Budget - 2013		Actual	Actual	Actual	Projected	Budget
		2009	2010	2011	2012	2013
	405.35 · Bonding Insurance	0	516	516	0	500
	405.45 · Contracted services	2,706	762	722	2,881	1,945
	406.46 · Seminars & Conferences	0	0	20	0	0
	<b>Total 405.00 · SECRETARY/TREASURER</b>	<b>26,040</b>	<b>26,651</b>	<b>24,599</b>	<b>31,384</b>	<b>30,897</b>
	<b>408.00 · ENGINEERING SERVICES</b>					
	408.12 · Engineering Fees	3,710	18,231	18,860	19,351	20,000
	<b>Total 408.00 · ENGINEERING SERVICES</b>	<b>3,710</b>	<b>18,231</b>	<b>18,860</b>	<b>19,351</b>	<b>20,000</b>
	<b>409.00 · MAINTENANCE</b>					
	409.12 · Salary - Maintenance	3,084	2,940	2,766	3,552	3,607
	409.22 · Supplies	116	530	584	352	500
	409.25 · Repairs & Maintenance	617	1,454	1,221	1,121	1,200
	409.361 · Electricity	1,074	5,794	6,716	5,671	6,000
	409.362 · Heating Oil	5,548	6,675	9,793	9,010	9,500
	409.45 · Contracted Services	3,047	2,454	1,516	1,703	2,000
	409.70 · Capital Outlay	0	0	2,146	0	5,000
	<b>Total 409.00 · MAINTENANCE</b>	<b>13,485</b>	<b>19,847</b>	<b>24,741</b>	<b>21,408</b>	<b>27,807</b>
	<b>Total 400 · GENERAL GOVERNMENT</b>	<b>86,041</b>	<b>112,318</b>	<b>105,491</b>	<b>104,234</b>	<b>135,592</b>
	<b>410 · PUBLIC SAFETY</b>					
	410.45 · school flashing light Rt 115	172	308	372	332	350
	<b>411.00 · FIRE PROTECTION</b>					
	411.361 · Electricity	11	127	166	146	150
	411.45 · Contracted Services	26,084	26,917	26,328	27,867	29,241
	411.54 · Firemen's Relief Contribution	17,532	19,733	32,117	18,059	18,059
	411.541 · EMS	7,060	0	0	0	0
	<b>Total 411.00 · FIRE PROTECTION</b>	<b>50,687</b>	<b>46,777</b>	<b>58,612</b>	<b>46,071</b>	<b>47,450</b>
	<b>413.00 · SEWAGE &amp; CODE ENFORCEMENT</b>					
	413.100 · Code Charges	18,767	9,178	6,676	7,194	7,000
	413.12 · Salary - Code Enforcement	10,000	6,052	8,543	6,158	7,800
	413.13 · Sewage Enforcement Fees	5,299	2,716	3,494	2,668	2,500
	413.21 · Office Supplies/Postage	94	0	0	50	50
	413.31 · sewage study	27,287	90	5,283	0	2,500
	413.321 · Telephone Expense	0	0	200	328	300
	413.33 · Mileage	817	105	317	70	50
	413.34 · Advertising	0	0	0	567	500
	413.46 · Seminars and Conferences	0	0	25	0	0
	413.00 · Other	0	112	0	0	0
	<b>Total 413.00 · SEWAGE &amp; CODE ENFORCEMEN</b>	<b>62,264</b>	<b>18,253</b>	<b>24,538</b>	<b>17,035</b>	<b>20,700</b>
	<b>414.00 · PLANNING &amp; ZONING</b>					
	414.12 · Salary - Planning/Zoning	675	900	750	900	1,275
	414.21 · Office Supplies/Postage	0	231	42	0	0
	414.31 · Legal Expense	0	150	713	363	350
	414.31A · Planning Consultant Fees	0	0	0	0	0
	414.33 · Mileage	0	463	810	1,071	1,000
	414.34 · Advertising Expense	162	878	612	525	500

Bear Creek Township Budget - 2013		Actual	Actual	Actual	Projected	Budget
		2009	2010	2011	2012	2013
	414.40 · Zoning Hearings	110	220	1,116	250	250
	414.42 · dues and subscriptions	102	151	102	102	100
	<b>Total 414.00 · PLANNING &amp; ZONING</b>	1,049	2,993	4,143	3,210	3,475
	<b>415.00 · EMERGENCY MANAGEMENT</b>					
	415.20 · Supplies	0	198	0	0	0
	<b>Total 415.00 · EMERGENCY MANAGEMENT</b>	0	198	0	0	0
	<b>Total 410 · PUBLIC SAFETY</b>	114,172	68,530	87,665	66,649	71,975
	<b>427 · SANITATION</b>					
	427.00 · Garbage Collection	158	0	225	2,190	1,200
	427.10 · Recycling Rebates	0	0	-1,558	-3,397	0
	427.12 · Recycling Payroll	3,441	4,422	3,309	2,740	4,586
	<b>Total 427 · SANITATION</b>	3,599	4,422	1,976	1,533	5,786
	<b>430 · ROADS &amp; STREETS</b>					
	<b>430.00 · General Services</b>					
	430.11 · Supervisors' Hourly	6,120	4,650	2,945	1,675	4,240
	430.12 · Salaries	103,781	105,118	104,202	106,366	114,274
	430.13 · Salaries- Summer Help	8,494	7,083	0	0	0
	430.22 · Operating Supplies	11,000	6,313	3,263	5,495	5,000
	430.231 · Vehicle Fuel	10,354	12,988	15,032	13,120	13,500
	430.24 · Other Operating Supplies/Safety	3,893	838	195	725	725
	430.25 · Bldg. Repairs & Maintenance	95	202	465	230	250
	430.26 · Small Tools & Minor Equipment	1,535	380	375	1,446	750
	430.27 · CDL Testing	90	90	120	120	120
	430.321 · Telephone Expense	1,006	1,017	1,018	1,055	1,080
	430.33 · Mileage	0	760	0	0	0
	430.361 · Electricity	3,644	619	716	632	650
	430.362 · Heating Oil	3,599	3,451	5,270	4,893	5,000
	430.45 · Contracted Services	378	371	429	325	350
	430.46 · Seminars	150	0	0	0	0
	430.00 · General Services Other	0	0	0	150	200
	430.70 · Capital Outlay	380,841	370,310	3,948	295,147	0
	<b>Total 430.00 · General Services</b>	534,981	514,190	137,978	431,381	146,139
	<b>432.00 · WINTER MAINTENANCE</b>					
	432.22 · Operating Supplies	28,147	26,416	27,243	26,171	27,000
	<b>Total 432.00 · WINTER MAINTENANCE</b>	28,147	26,416	27,243	26,171	27,000
	<b>433.00 · Traffic Control Devices</b>					
	433.24 · Traffic Signs	134	687	0	510	300
	433.361 · Blinker Lights	376	0	0	0	0
	433.00 · Traffic Control Devices - Other	447	494	468	1,110	750
	<b>Total 433.00 · Traffic Control Devices</b>	957	1,181	468	1,620	1,050
	<b>434.00 · Street Lighting</b>					
	434.361 · Street Lighting	20,936	20,101	20,199	19,336	20,000
	<b>Total 434.00 · Street Lighting</b>	20,936	20,101	20,199	19,336	20,000
	<b>437.00 · Repairs to Tools &amp; Machinery</b>					
	437.25 · Repairs - Tools & Machinery	2,177	995	465	1,456	1,250

Bear Creek Township Budget - 2013		Actual	Actual	Actual	Projected	Budget
		2009	2010	2011	2012	2013
	437.251 · repair/maintenace/vechicle part	7,371	13,567	15,274	8,811	10,000
	437.45 · contracted services	1,211	225	199	289	240
	<b>Total 437.00 · Repairs to Tools &amp; Machinery</b>	<b>10,759</b>	<b>14,787</b>	<b>15,938</b>	<b>10,556</b>	<b>11,490</b>
	<b>438.00 · Road &amp; Bridge Maintenance</b>					
	438.25 · Repair to Roads	1,482	762	2,311	2,040	2,500
	<b>Total 438.00 · Road &amp; Bridge Maintenance</b>	<b>1,482</b>	<b>762</b>	<b>2,311</b>	<b>2,040</b>	<b>2,500</b>
	<b>Total 430 · ROADS &amp; STREETS</b>	<b>597,262</b>	<b>577,436</b>	<b>204,137</b>	<b>491,104</b>	<b>208,179</b>
	<b>450 · RECREATION</b>					
	<b>454.00 · Parks</b>					
	454.21 · Expenses	2,527	0	18	0	0
	454.361 · Electricity	2,472	1,941	2,327	2,038	2,000
	454.45 · Contracted Services	2,163	1,652	1,628	1,894	2,000
	454.70 · Capital Outlay	905	6,277	0	32	20,000
	454.00 · Parks - Other	1,102	1,558	0	170	0
	<b>Total 454.00 · Parks</b>	<b>9,168</b>	<b>11,428</b>	<b>3,973</b>	<b>4,134</b>	<b>24,000</b>
	<b>Total 450 · RECREATION</b>	<b>9,168</b>	<b>11,428</b>	<b>3,973</b>	<b>4,134</b>	<b>24,000</b>
	<b>480 · MISCELLANEOUS</b>					
	480.00 · Miscellaneous	304	0	485	20	0
	483.00 · Pension/Retirement Fund	9,192	9,517	9,630	8,797	10,000
	484.00 · Workers' Compensation	17,551	14,588	9,757	13,659	14,000
	485.00 · Unemployment Compensation	5,111	4,660	5,977	6,461	6,981
	<b>486.00 · Insurance</b>					
	486.10 · Insurance-Liability	0	2,171	2,466	2,132	2,200
	486.20 · Insurance-Property/Casualty	0	2,391	2,470	7,511	7,500
	486.30 · Insurance-Automobile	0	3,283	3,414	3,342	3,500
	486.40 · Insurance - Public Officials	6,056	1,890	3,347	0	0
	486.xx · Other Insurance Expense	0	5,492	3,070	0	0
	486.00 · Insurance - Other	29,086	0	0	-983	0
	<b>Total 486.00 · Insurance</b>	<b>35,142</b>	<b>15,227</b>	<b>14,767</b>	<b>12,003</b>	<b>13,200</b>
	487.153 · Disability Insurance	941	906	861	486	600
	487.156 · Health Insurance	18,685	19,684	18,610	12,225	14,059
	487.158 · Life Insurance	767	744	708	378	500
	487.160 · Social Security (Employers)	10,483	10,341	9,673	9,726	10,747
	487.161 · Medicare (Employers)	2,452	2,419	2,262	2,275	2,513
	<b>Total 480 · MISCELLANEOUS</b>	<b>100,627</b>	<b>78,086</b>	<b>72,729</b>	<b>66,029</b>	<b>72,599</b>
	<b>Total Expense</b>	<b>910,869</b>	<b>852,219</b>	<b>475,970</b>	<b>733,684</b>	<b>518,132</b>
	<b>Net Income</b>	<b>-57,085</b>	<b>-149,985</b>	<b>285,821</b>	<b>28,224</b>	<b>173,198</b>

Exhibit Three  
Presented in 2010 Budget Cycle

Bear Creek Township                      Estimated Cost/Mile                      \$                      120,000  
List of Township Roads

Street	Mileage	Area	Year	Priority
Azalea Tr	0.40	White Haven/Poconos	N/A	1
Beech Ln	0.41	White Haven/Poconos	N/A	1
Birch Ln	0.43	White Haven/Poconos	N/A	1
Oak Rd	0.18	White Haven/Poconos	N/A	1
Promontory Rd	0.47	White Haven/Poconos	N/A	1
Tanager Rd	0.17	White Haven/Poconos	N/A	1
<b>Subtotal</b>	<b>2.06</b>	<b>\$ 247,200</b>		
Fernwood Drive	0.05	Laurelbrook	2001	2
Hillbrook Drive	0.15	Laurelbrook	2001	2
Laurelbrook Drive	0.25	Laurelbrook	2001	2
Sandspring Road	1.95	Laurelbrook	2001	2
Springbrook Drive	0.10	Laurelbrook	2001	2
Twinbrook Road	0.57	Laurelbrook	2001	2
Wedgewood Drive	0.50	Laurelbrook	2001	2
<b>Subtotal</b>	<b>3.57</b>	<b>\$ 428,400</b>		
Azalia Rd	0.20	Trailwood	2005	3
Balsam Rd	0.10	Trailwood	2005	3
Crescent Rd	0.26	Forest Park	2005	3
Fairway Dr	0.35	Country Club Estates	2005	3
Forest Rd	0.12	Forest Park	2005	3
Golf Course Rd	0.11	Country Club Estates	2005	3
Hemlock Rd	0.15	Trailwood	2005	3
Hickory Rd	0.28	Trailwood	2005	3
Maple Rd	0.39	Forest Park	2005	3
Old East End Blvd	0.64	Llewellyns Corners	2002	3
Old East End Blvd	0.36	Llewellyns Corners	2002	3
Park Rd	0.08	Forest Park	2005	3
Parkway Rd	1.23	Forest Park	2005	3
Pike Rd	0.47	Muni Bldg to BCCCS	2005	3
Pine Rd	0.24	Trailwood	2005	3
Pittston Rd	0.09	Llewellyns Corners	2005	3
Ridge Rd	0.10	Trailwood	2005	3
Swanson Rd	0.34	Llewellyns Corners	2002	3
Sylvan Rd	0.16	Forest Park	2005	3
Woodland Rd	0.20	Forest Park	2005	3
<b>Subtotal</b>	<b>5.87</b>	<b>\$ 704,400</b>		
Ash Rd	0.60	White Haven/Poconos	2007	4
Aspen Rd	0.74	White Haven/Poconos	2007	4
Fern Ridge Rd	0.63	White Haven/Poconos	2007	4
Hillcrest Rd	0.43	Muni Bldg to BCCCS	2009	4
Old Ford Rd	1.11	White Haven/Poconos	2009	4
Old Rt 115 Rd	0.16	Muni Bldg to BCCCS	1999	4
Recreation Rd	0.20	Muni Bldg to BCCCS	1999	4
Shades Glen Rd	0.13	Shades Glen	2009	4
<b>Subtotal</b>	<b>4.00</b>	<b>\$ 480,000</b>		

Completed in 2010  
Actual Cost - \$351,714  
Actual Per Mile - \$170,735

Paving Window per 2010  
Capital Plan - 2012 to 2014

**Explanation of Priority Classification:**

- 1 - In need of immediate repair and reconstruction
- 2 - Deteriorating and in need of repair (3-5 years)
- 3 - Roads included in preliminary centralized sewer collection (5-7 years)
- 4 - Recently paved or very low volume or both (10+ years)