



2012 PROPOSED BUDGET

Presented: December 5, 2011

I. Executive Overview

For calendar year 2012, Bear Creek Township (“Bear Creek” or “the Township”) is projecting revenues of \$ 966,913 and expenses of \$ 1,016,972. Included in the revenue figure is a \$275,000 Grant from the Luzerne County Local Share Account (“Gaming Grant”). This grant is anticipated to be received before year end 2012 and is restricted in its use – it is for the replacement of a failing culvert on Old East End Boulevard. The current projection of cash on hand for year end 2011 is \$631,821; year end 2012 is expected to be \$581,761.

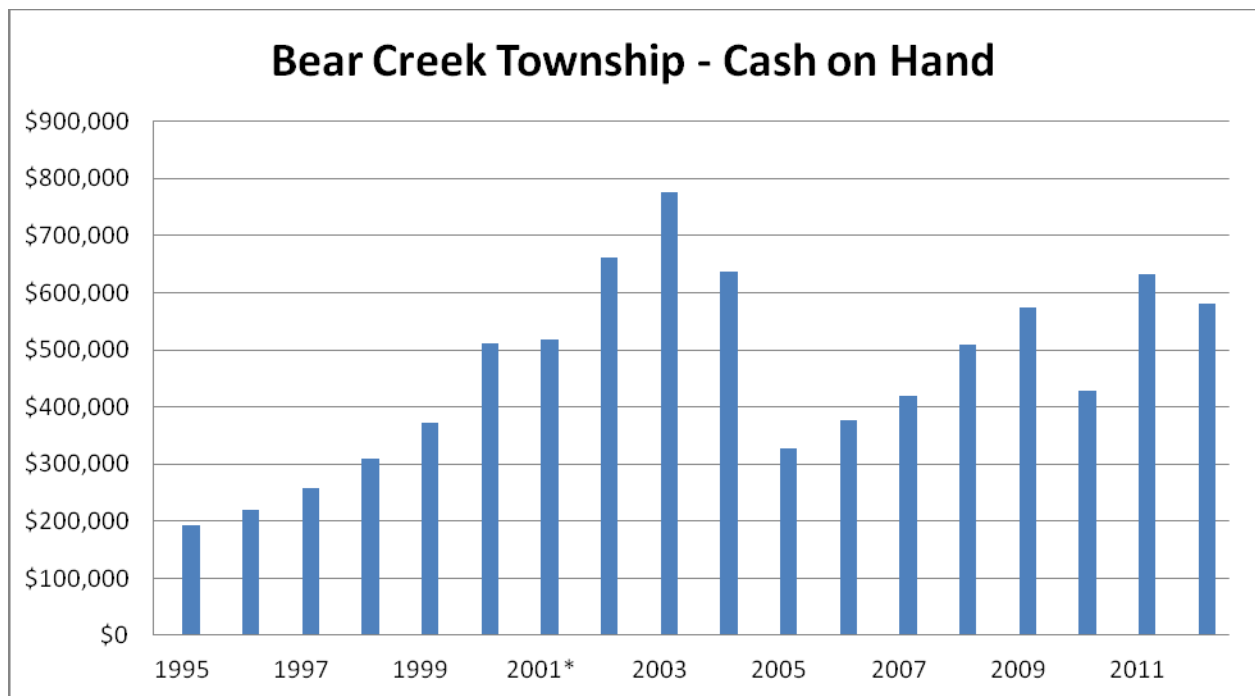
Bear Creek Township’s budget reflects *no increase in taxes* for 2012. The revenue and expense figures are further detailed in the attached schedules. In addition, the long term road prioritization first established during the 2010 budget cycle is included. Key assumptions included in the budget are:

- Cost of living pay rate increase of 2.0% to all non-supervisor employees hired before 1/1/2011.
- 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
2003	\$ 170,728	\$ 152,953	\$ 453,300				\$ 776,980
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*	\$ 136,335	\$ 62,412	\$ 237,945	\$ 27,094	\$ 20,267	\$ 147,768	\$ 631,821
2012*	\$ 226,675	\$ 89,462	\$ 33,645	\$ 27,144	\$ 20,367	\$ 184,468	\$ 581,761



III. CAPITAL EXPENDITURES

In 2011 the township, following its capital spending plan, incurred minimal capital expenditures. The following table illustrates the expenditures incurred over the last 4 years.

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
	Total	\$ 617,994	\$ 100,000	\$ 517,994

In addition to these investments, the Township spent over \$146,000 to purchase equipment during the four years ending 2011. Of this total, \$10,000 was received as a grant to offset the expenditures.

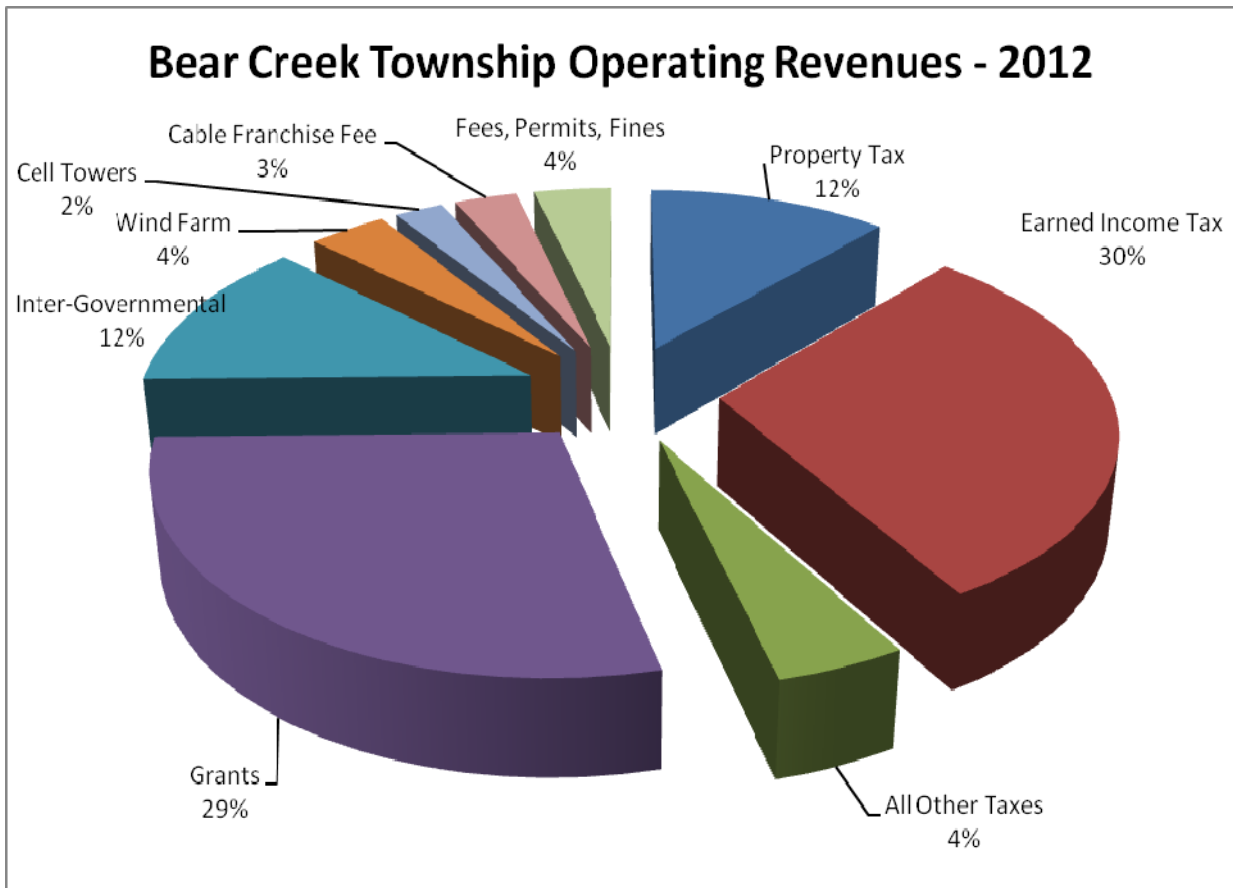
Year	Equipment	Total	Grant	Township Share
2008	Trailer	\$ 15,528	\$ 10,000	\$ 5,528
2009	Plow Truck	\$ 57,891	\$ 0	\$ 57,891
2009	Backhoe	\$ 58,957	\$ 0	\$ 58,957
2010	2 Grass cutters	\$ 14,309	\$ 0	\$ 14,309
2011	Salt Spreader	\$ 4,500	\$ 0	\$ 4,500
	Total	\$ 151,185	\$ 10,000	\$ 141,185

For the 2012 budget, total capital expenditures are proposed to total \$490,000 of which \$275,500 is being paid for by the 2010 gaming grant. This leaves a net of \$214,500 of township capital investment in 2012 as detailed below:

Category	Description	Total	Grant	Township Share
Roads	Culvert Repair	\$ 280,000	\$ 275,500	\$ 4,500
Equipment	New Plow Truck	\$ 150,000	\$ 0	\$ 150,000
Roads	Weiss Road	\$ 50,000	\$ 0	\$ 50,000
Recreation	Playground repairs	\$ 10,000	\$ 0	\$ 10,000
	Total	\$ 490,000	\$ 275,500	\$ 214,500

IV. OPERATING REVENUE

The 2012 projected Operating Revenue for Bear Creek is \$966,913. This represents a 37% increase over projected 2010 revenues. However, when you exclude the Gaming Grant of \$275,500, projected revenue is about \$11,000 less than 2011. A breakdown of revenue by major category is as follows:



As evidenced by the chart above, there are several categories which combine to form the majority of the Township’s revenues. For 2012, 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 only grant included in the budget is a Gaming Grant for \$275,500 for culvert replacement on Old East End Boulevard. By December 31, 2011 Bear Creek Township will apply for grants from the Gaming Funds (Local Share Account) for the new plow truck and comprehensive repairs to Weiss Road. These two grants applications are expected to total about \$900,000.

Earned Income Tax

This tax is applied to wages earned by residents of the Township. This tax is collected by Berkheimer and remitted to the Township on a monthly basis. Beginning January 1, 2012, the tax will be collected by Centax (Don Wilkinson) under the state's Act 32 mandates. Centax will be the earned income tax collector for all municipalities and school districts in Luzerne County. 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	2009	2010	2011	2012
Actual	Actual	Actual	Projected	Budget
\$ 297,784	\$ 318,145	\$ 296,679	\$ 289,660	\$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	2009	2010	2011	2012
Actual	Actual	Actual	Projected	Budget
\$ 0	\$ 104,562	\$ 109,020	\$ 107,337	\$107,400

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	2009	2010	2011	2012
Actual	Actual	Actual	Projected	Budget
\$ 70,684	\$ 68,051	\$ 65,382	\$66,934	\$66,000

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 Projected	2012 Budget
Per Turbine	\$2,975	\$3,000	\$3,050	\$3,075	\$3,050
Total	\$ 35,700	\$ 36,000	\$ 36,600	\$ 36,900	\$ 36,600

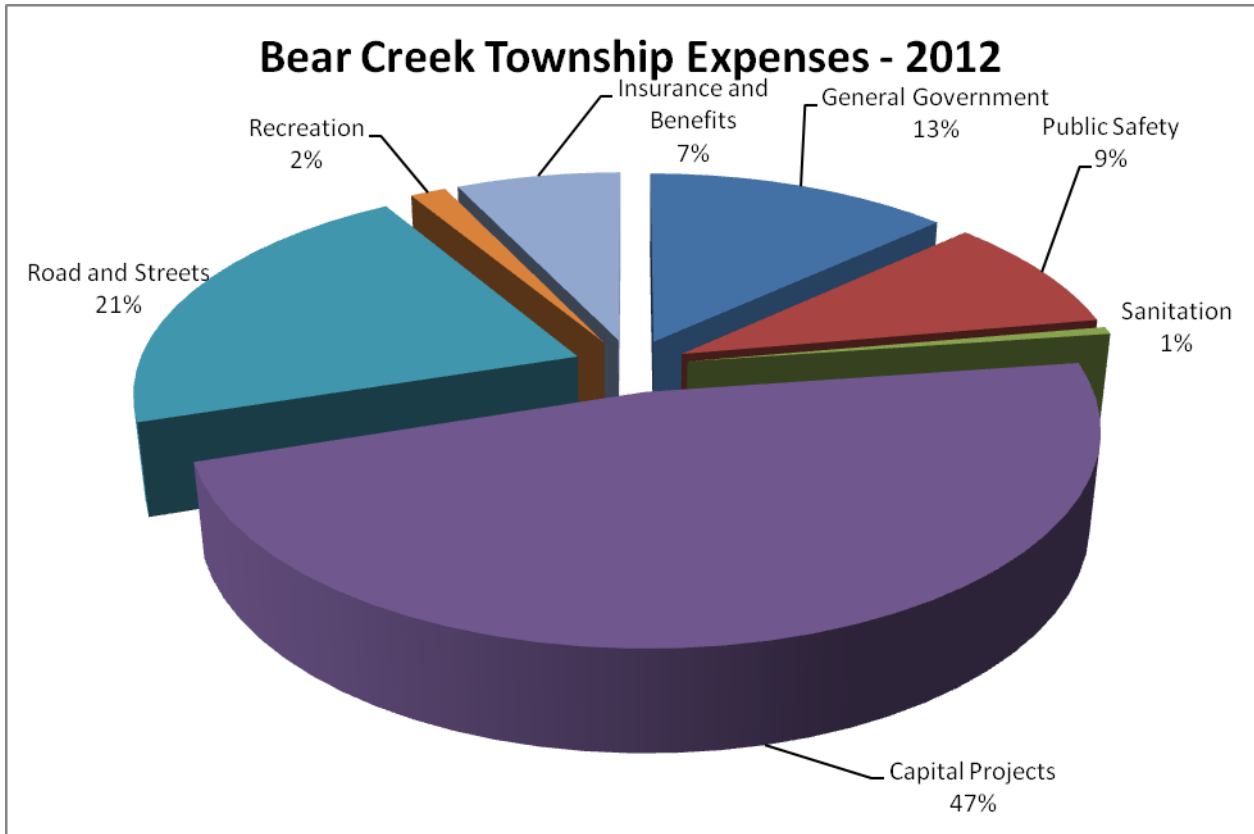
Cable Television Franchise Fees

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 Projected	2012 Budget
Service Electric	\$ 24,579	\$ 25,911	\$ 26,836	\$ 28,366	\$ 26,836
Harron Communications	\$2,452	\$2,528	\$2,687	\$2,835	\$2,687
Total	\$27,031	\$28,439	\$29,523	\$31,201	\$29,523

V. OPERATING EXPENSES

Expenses are expected to be \$ 1,016,972 in 2012, including the \$490,000 of capital investments. Excluding the capital investments, the operating expense budget is \$526,972, or about 5% more than projected 2011. Major expense categories are:



A. General Government

The General Government category (\$133,905) represents costs associated with running the Township. This includes a \$5,000 capital outlay for new computer equipment for the office, and \$5,000 for the continued updating and electronic storage for the Township Code. As noted in the 2011 budget documentation, the Township is in a multi-year project to store digital copies of all township records, permits, etc. Excluding these “new” expenses, the General Government budget category drops to \$123,905 and is comprised of the following major categories.

General Government – Major Categories					
	2008 Actual	2009 Actual	2010 Actual	2011 Projected	2012 Budget
Solicitor	\$23,454	\$17,286	\$22,221	\$23,920	\$25,000
Engineer	\$19,280	\$3,710	\$18,231	\$18,448	\$18,500
Secretary/Treasurer	\$17,037	\$18,855	\$19,556	\$19,837	\$26,100
Supervisor Salary	\$9,375	\$9,375	\$9,375	\$9,375	\$9,375
Utilities	\$8,749	\$6,622	\$12,469	\$15,789	\$15,500
Total	\$78,025	\$86,041	\$81,852	\$87,374	\$94,475
% of General Gov't	72.4%	64.9%	74.7%	72.1%	70.6%

B. Public Safety

The Township’s Public Safety budget (\$91,787) includes support paid to the volunteer fire department, sewage and code enforcement, and planning and zoning functions. Of the \$91,787 of Public Safety funds, about \$59,000 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 Projected	2012 Budget
Fire Department	\$60,476	\$50,687	\$46,777	\$59,709	\$44,970
Code Charges (BIU)	\$13,382	\$18,767	\$9,178	\$5,892	\$10,000
Sewage Charges	\$6,070	\$5,299	\$2,716	\$3,131	\$4,000
Act 537	\$3,734	\$27,287	\$ 90	\$5,283	\$15,000
Other	\$16,733	\$12,132	\$9,570	\$13,329	\$17,817
Total Public Safety	\$100,394	\$114,172	\$68,331	\$87,344	\$91,787

C. Sanitation

The Sanitation budget (\$5,800) 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 Projected	2011 Projected	2012 Budget
\$ 3,476	\$ 4,422	\$ 2,406	\$5,800

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 \$ 16.23 per hour. The average rate per hour and total expenditures for regular hours are:

Road Crew – Base Hours				
	2009 Actual	2010 Actual	2011 Projected	2012 Budget
Average Rate per Hour	\$15.33	\$15.63	\$15.96	\$16.33
Regular Pay Expense	\$95,528	\$97,520	\$99,590	\$101,899

On an annual basis, overtime is expected to run at 6.6%, with the bulk of this occurring in January through March, November, and December, for snowplowing activity. The overtime history and projection for the road crew is:

Road Crew – Overtime				
	2009 Actual	2010 Actual	2011 Projected	2012 Budget
OT as a % of Regular Hours	5.7%	5.2%	4.5%	6.60%
OT Expense	\$8,253	\$7,598	\$6,692	\$10,112

In summary, the road crew payroll is expected to be \$112,011 for 2012. The total payroll for the road crew is set forth below:

Road Crew – Total Payroll				
	2009 Actual	2010 Actual	2011 Projected	2012 Budget
Regular Pay	\$95,528	\$97,520	\$99,590	\$101,899
Overtime Pay	\$8,253	\$7,598	\$6,692	\$10,112
Total Pay	\$103,781	\$105,118	\$106,282	\$112,011

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 \$25,000 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 Actual	2010 Actual	2011 Projected	2012 Budget
\$ 21,376	\$ 20,101	\$21,177	\$ 25,000

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 2012 are:

Winter Supplies – Salt & Cinders					
	2008 Actual	2009 Actual	2010 Actual	2011 Projected	2012 Budget
American Rock Salt	\$21,157	\$20,289	\$20,886	\$23,143	\$23,000
Pioneer Aggregate	\$4,856	\$5,598	\$4,782	\$4,379	\$4,500
Offset from BC School				-\$390	-\$500
Other	0	\$2,260	\$748	\$111	\$1,000
Total Winter Supplies	\$26,013	\$28,147	\$26,416	\$27,243	\$28,000

5. Vehicle Fuel

Fuel for the Township’s vehicles is estimated to cost \$16,000 during 2012. 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 2012.

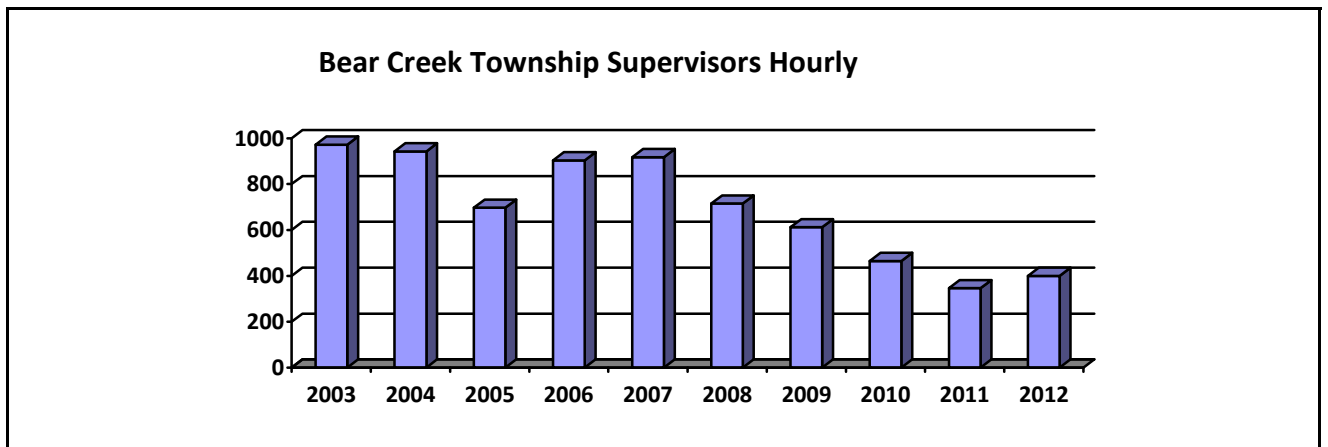
Vehicle Fuel History and Projections				
2008 Actual	2009 Actual	2010 Actual	2011 Projected	2012 Budget
\$ 11,928	\$ 10,354	\$ 12,988	\$15,364	\$16,000

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.”¹

¹ Second Class Township Code, Section 606(a).

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.”² 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.



The items listed in this section represent about \$185,011, or 85% of the total road & streets budget.³

E. Recreation

The Recreation budget (\$15,800) includes \$10,000 specifically set aside for repairs and improvements at the recreation facilities at Trailwood and behind the Municipal Building. In addition, repairs to existing fences and other facilities are contemplated in the 2012 budget. The remainder of the budget (\$5,800) is for electricity, propane, and portable toilet rental.

² Second Class Township Code, Section 606(a).

³ Percentage is calculated excluding Capital Projects.

F. Miscellaneous

The Miscellaneous category history and 2012 budget are comprised of the following items:

Miscellaneous Expenses					
	2008 Actual	2009 Actual	2010 Actual	2011 Projected	2012 Budget
Township Insurance	\$33,493	\$35,142	\$15,227	\$14,767	\$15,250
Employee Insurance	\$22,650	\$20,393	\$21,334	\$22,835	\$14,000
Employer FICA/Medicare	\$11,375	\$12,935	\$12,760	\$12,226	\$13,400
Workers Compensation	\$13,842	\$17,551	\$14,588	\$12,657	\$15,000
Unemployment Comp	\$3,329	\$5,250	\$4,829	\$6,099	\$5,800
Pension Contribution	\$5,236	\$9,192	\$9,517	\$9,630	\$9,000
Total Miscellaneous	\$89,924	\$100,463	\$78,255	\$78,213	\$72,450

VI. OTHER MATTERS

The following issues were considered and have some funds budgeted for 2012. In some cases, additional funds for other projects may need to be considered on an emergency basis, or may have funds appropriated for purchase during 2012⁴.

Act 537

The 2012 budget reflects \$15,000 in additional expenses for Act 537. The Township will have no additional expenses from our Act 537 Plan developer, Reilly Associates. However, as the plan is submitted to and reviewed by DEP, there is the potential that additional expert analysis or even advertising might be incurred. To ensure funding is available, this \$15,000 is budgeted.

Plow Truck

The Township has three dump trucks which are used for snow plowing, transporting recycling materials, and other projects throughout the year. Last year during the budget cycle, it was reported that the oldest vehicle in this fleet is a 1996 dump truck which is nearing the end of its useful life. The Township will search for grants to help offset the cost of this major equipment purchase.

Road Paving Plan

During 2010, the Township spent \$ 351,714 to complete paving the remaining roads within the White Haven / Poconos development. For 2008 through 2010, this brings the total expenditures for road paving to \$617,994. Having received a grant of \$100,000, the net cost to the township was \$517,997 for this step of the comprehensive road repair plan. As part of the plan unveiled during the 2010 budgeting process, additional paving projects would be

⁴ Supplemental appropriations may be made whether or not an appropriation for that purpose was included in the original budget. *See Second Class Township Code § 3202(c)*

contemplated during the 2012 through 2014 time frame. This original plan is included as Exhibit 3 to this budget document.

In addition to the roads included in that Exhibit 3, Bear Creek Township has an obligation to maintain Weiss Road. Although lawyers may argue about what the word “maintain” includes, the township is obligated to keep the road to “at least the standard of county road maintenance and repair, or such higher standard, as may be designated by Dennison Township and/or this Commonwealth of Pennsylvania...”⁵. This budget includes \$50,000 of Township funds for repairs to Weiss Road which may be (1) incorporated into other grants received for comprehensive repairs roadway, or (2) used for repairs designed to improve the safety of the roadway.

VII. NEXT STEPS

The Township budget as presented on December 4, 2011 shall be available at the Township office beginning tomorrow. In addition, it shall be posted on our township website www.bearcreektownship.org under the “Finances” tab. The budget will remain available for inspection until December 27, 2011. 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 27, 2010 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.

⁵ Per Inter-municipal Agreement, fully executed on September 2, 1998 by and between Dennison Township and Bear Creek Township at ¶ 2.

Bear Creek Township 2012 Budget Summary										
	Total			General	Capital	In-Kind	Liquid Fuels	UCC	Wind	
Actual Cash On Hand - Oct 31, 2011	\$ 673,058			\$ 327,572	\$ 87,945	\$ 20,267	\$ 62,412	\$ 27,094	\$ 147,768	
Forecast Cash Flow:										
November & December	\$ (41,237)			\$ (41,237)						
Balance Transfer	\$ -			\$ (150,000)	\$ 150,000					
Est Cash Balance - Dec 31, 2011	\$ 631,821 **			\$ 136,335	\$ 237,945	\$ 20,267	\$ 62,412	\$ 27,094	\$ 147,768	
2011 Budgeted Revenues	\$ 966,913			\$ 578,313	\$ 275,700	\$ 100	\$ 66,050	\$ 10,050	\$ 36,700	
Total Available for Appropriation	\$ 1,598,734			\$ 714,648	\$ 513,645	\$ 20,367	\$ 128,462	\$ 37,144	\$ 184,468	
Budget Expenditures:										
General Government	\$ 133,905	13%		\$ 133,905	\$ -	\$ -	\$ -	\$ -	\$ -	
Public Safety	\$ 91,787	9%		\$ 81,787	\$ -	\$ -	\$ -	\$ 10,000	\$ -	
Sanitation	\$ 5,800	1%		\$ 5,800	\$ -	\$ -	\$ -	\$ -	\$ -	
Roads & Streets	\$ 697,231	69%		\$ 178,231	\$ 480,000	\$ -	\$ 39,000	\$ -	\$ -	
Recreation	\$ 15,800	2%		\$ 15,800	\$ -	\$ -	\$ -	\$ -	\$ -	
Insurance & Benefits	\$ 72,450	7%		\$ 72,450	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 1,016,972			\$ 487,972	\$ 480,000	\$ -	\$ 39,000	\$ 10,000	\$ -	
Est Fund Balance - Dec 31, 2012	\$ 581,761			\$ 226,675	\$ 33,645	\$ 20,367	\$ 89,462	\$ 27,144	\$ 184,468	

** Of the total December 31, 2011 cash on hand, \$70,880 is set aside until Aqua PA Road Cut Permit lawsuit is resolved.

Category	Actual 2008	Actual 2009	Actual 2010	Projected 2011	Budget 2012
Income					
300 - TAXES					
301 - Real Estate Taxes					
301.10 - Real Estate Taxes - Current	-	104,562	109,020	107,337	107,400
301.40 - Real Estate Taxes - Delinquent	384	1,424	5,964	7,173	5,000
301 - Real Estate Taxes - Other	-	548	1,209	(336)	-
Total 301 - Real Estate Taxes	384	106,534	116,193	114,175	112,400
310 - Per Capita Taxes					
310.01 - Per Capita Tax	15,268	(3,752)	6,779	5,855	6,500
310.10 - Real Estate Transfer Tax	33,851	29,558	27,525	34,690	25,000
310.21 - Earned Income Tax	297,784	318,145	296,679	289,660	290,000
310.31 - Mercantile Tax	10,759	5,495	4,287	2,861	4,500
310.51 - Occupation Privilege Tax	698	273	-	-	-
310.511 - taxes (LST)	7,060	8,036	6,663	9,093	7,500
310 - Per Capita Taxes - Other	2,674	-	-	-	-
Total 310 - Per Capita Taxes	368,094	357,755	341,932	342,159	333,500
300 - TAXES - Other	115	-	(5)	278	-
Total 300 - TAXES	368,593	464,289	458,120	456,612	445,900
320 - LICENSES & PERMITS					
321.40 - Contractor Licenses	25,120	16,000	6,625	2,500	2,000
321.80 - Cable Television Franchise	27,031	28,439	29,523	31,201	29,523
Total 320 - LICENSES & PERMITS	52,151	44,439	36,148	33,701	31,523
330 - FINES					
331.11 - Motor Vehicle Violations	1,550	4,044	2,781	2,003	2,000
331.12 - Violation of Ordinances	1,389	1,937	1,977	2,935	2,000
Total 330 - FINES	2,939	5,981	4,758	4,938	4,000

Category	Actual 2008	Actual 2009	Actual 2010	Projected 2011	Budget 2012
340 - INTEREST, RENTS & ROYALTIES					
341.00 - Interest Income	11,725	3,736	1,276	767	1,000
342.10 - Towers	23,568	22,009	24,052	21,815	22,900
342.11 - windmills	35,700	36,000	36,600	36,900	36,600
342.20 - Rent of Building	475	125	735	100	300
Total 340 - INTEREST, RENTS & ROYALTIES	71,469	61,869	62,663	59,582	60,800
350 - INTERGOVERNMENTAL					
355.01 - Public Utility Realty Tax	473	519	681	641	500
355.04 - Alcoholic Beverage License	1,400	2,000	1,027	2,027	1,500
355.05 - Pension System State Aid	5,483	4,189	9,517	9,630	9,000
355.100 - State Allocation	70,684	68,051	65,382	66,934	66,000
355.99 - All Other Shared Revenues	21,872	17,532	19,733	32,117	18,000
356.01 - DCNR lands	-	2,605	2,605	2,605	2,500
356.02 - Game Commission Lands	16,006	16,006	16,006	16,006	16,000
357.99 - Local Governmental Grants	5,000	100,536	-	-	275,500
359.01 - Dennison Township	1,623	1,556	1,493	1,492	1,500
359.05 - W-B Municipal Authority	850	1,063	638	850	850
359.06 - Bear Creek Borough	-	7,437	1,500	2,000	3,100
Total 350 - INTERGOVERNMENTAL	123,389	221,492	118,580	134,303	394,450

Category	Actual 2008	Actual 2009	Actual 2010	Projected 2011	Budget 2012
360 - CHARGES FOR SERVICES					
361.30 - Zoning & Subdivision Fees	5,100	6,705	1,000	1,100	5,000
361.34 - Hearing Fees (Zoning & Planning)	2,100	300	900	1,850	500
361.50 - Sale of Maps & Codes	516	-	210	-	240
362.41 - Building Permits	24,272	27,974	15,231	10,640	20,000
362.43 - Sewage Permits	6,100	4,875	3,925	2,715	4,000
362.45 - Certificate of Occupancy	1,200	1,050	700	785	500
360 - CHARGES FOR SERVICES - Other	-	130	-	-	-
Total 360 - CHARGES FOR SERVICES	39,288	41,034	21,966	17,090	30,240
380 - MISCELLANEOUS INCOME					
380.01 - Miscellaneous Income	3,595	2,231	-	684	-
Total 380 - MISCELLANEOUS INCOME	3,595	2,231	-	684	-
391 - Proceeds of General Fixed Asset					
391.10 - Sale of General Fixed Asset	-	12,449	-	-	-
Total 391 - Proceeds of General Fixed Asset	-	12,449	-	-	-
Total Income	661,424	853,784	702,234	706,910	966,913
			10,822	691,413	36.8%

Category	Actual 2008	Actual 2009	Actual 2010	Projected 2011	Budget 2012
400 - GENERAL GOVERNMENT					
400.00 - GOVERNING BODY					
400.11 - Salary - Supervisors	9,375	9,375	9,375	9,376	9,375
400.20 - Supplies	92	181	20	-	200
400.31 - advertising	237	1,239	749	603	1,000
400.33 - Mileage	643	1,807	54	911	600
400.42 - Dues & Subscriptions	1,576	1,565	1,898	100	500
400.45 - Contracted Serices	-	-	-	4,000	5,000
400.451 - equipment leasing	4,051	1,086	1,056	-	-
400.75 - Minor Machinery and Equipment	-	-	-	4,461	5,000
400.46 - Seminars & Conferences	1,271	1,288	-	1,506	1,500
Total 400.00 - GOVERNING BODY	17,245	16,541	13,152	20,956	23,175
402.00 - AUDITING SERVICES					
402.11 - Salary Auditors	-	-	20	10	30
402.31 - CPA	-	1,700	1,700	1,700	2,000
402.34 - Advertising, Printing & Binding	13	-	-	-	-
Total 402.00 - AUDITING SERVICES	13	1,700	1,720	1,710	2,030
403.00 - TAX COLLECTION					
403.11 - Salary - Tax Collector	-	5,257	5,530	5,104	5,400
403.12 - Berkheimer Collection Fees	602	-	-	-	-
403.13 - Luz County Tax Collection Comm.	-	-	101	101	250
403.34 - Printing & Binding	-	1,968	2,101	2,297	2,400
403.35 - Bonding Insurance	516	52	52	-	-
Total 403.00 - TAX COLLECTION	1,118	7,278	7,785	7,503	8,050

Category	Actual 2008	Actual 2009	Actual 2010	Projected 2011	Budget 2012
404.00 · SOLICITOR/LEGAL					
404.31 · Legal Fees	23,454	17,286	22,221	23,924	25,000
404.00 · SOLICITOR/LEGAL - Other	-	-	-	-	-
Total 404.00 · SOLICITOR/LEGAL	23,454	17,286	22,221	23,924	25,000
405.00 · SECRETARY/TREASURER					
405.11 · Assistant Secretary-Treas	130	-	-	-	-
405.12 · Salary - Secretary	17,037	18,855	19,556	19,837	26,100
405.13 · Treasurer	60	-	-	-	-
405.14 · clerk typist	1,508	-	1,144	-	-
405.21 · Office Supplies/Postage	3,076	2,133	2,653	2,176	3,000
405.321 · Telephone Expense	1,723	1,984	1,882	2,151	2,200
405.33 · Mileage	291	159		141	400
405.34 · Advertising Expense	-	24	137	30	150
405.341 · request for copies	-	179	-	30	100
405.35 · Bonding Expense	-	-	516	-	-
405.45 · Contracted services	1,317	2,706	762	595	1,000
405.46 · Seminars & Conferences	50	-	-	-	-
Total 405.00 · SECRETARY/TREASURER	25,192	26,040	26,651	24,959	32,950
408.00 · ENGINEERING SERVICES					
408.12 · Engineering Fees	19,280	3,710	18,231	18,448	18,500
Total 408.00 · ENGINEERING SERVICES	19,280	3,710	18,231	18,448	18,500

Category	Actual 2008	Actual 2009	Actual 2010	Projected 2011	Budget 2012
409.00 - MAINTENANCE					
409.12 - Salary - Maintenance	3,600	3,084	2,940	2,711	3,600
409.22 - Supplies	95	116	530	555	400
409.25 - Repairs & Maintenance	941	617	1,454	1,184	1,500
409.361 - Electricity	1,026	1,074	5,794	6,310	6,500
409.362 - Heating Oil	7,723	5,548	6,675	9,480	9,000
409.45 - Contracted Services	8,072	3,047	2,454	1,365	1,200
409.70 - Capital Outlay	-	-	-	2,146	2,000
Total 409.00 - MAINTENANCE	21,457	13,485	19,847	23,749	24,200
Total 400 - GENERAL GOVERNMENT	107,758	86,041	109,607	121,250	133,905
410 - PUBLIC SAFETY					
410.45 - school flashing light Rt 115	140	172	308	348	240
411.00 - FIRE PROTECTION					
411.361 - Electricity	-	11	127	138	120
411.45 - Contracted Services	28,000	26,084	26,917	27,453	26,850
411.54 - Firemen's Relief Contribution	21,872	17,532	19,733	32,117	18,000
411.541 - EMS	10,604	7,060	-	-	-
Total 411.00 - FIRE PROTECTION	60,476	50,687	46,777	59,709	44,970
413.00 - SEWAGE & CODE ENFORCEMENT					
413.100 - Code Charges	13,382	18,767	9,178	5,892	10,000
413.12 - Salary - Code Enforcement	9,865	10,000	6,052	8,318	8,752
413.13 - Sewage Enforcement Fees	6,070	5,299	2,716	3,131	4,000
413.21 - Office Supplies/Postage	58	94	-	50	100
413.31 - sewage study	3,734	27,287	90	5,283	15,000
413.321 - Telephone Expense	-	-	-	150	300
413.33 - Mileage	362	817	105	387	400
413.00 - Sewage & Code Enforcement - Other	-	-	112	25	100
Total 413.00 - SEWAGE & CODE ENFORCEMENT	33,471	62,264	18,253	23,236	38,652

Category	Actual 2008	Actual 2009	Actual 2010	Projected 2011	Budget 2012
414.00 - PLANNING & ZONING					
414.12 - Salary - Planning/Zoning	1,200	675	900	825	1,275
414.21 - Office Supplies/Postage	402	-	231	75	300
414.31 - Legal Expense	388	-	150	1,013	1,000
414.31A - Planning Consultant Fees	1,503	-	-	-	2,000
414.33 - Mileage	432	-	463	645	500
414.34 - Advertising Expense	1,856	162	878	912	2,000
414.40 - Zoning Hearings	527	110	220	430	600
414.42 - dues and subscriptions	-	102	151	152	250
Total 414.00 - PLANNING & ZONING	6,308	1,049	2,993	4,051	7,925
Total 410 - PUBLIC SAFETY	100,394	114,172	68,331	87,344	91,787
415.00 - EMERGENCY MANAGEMENT					
415.20 - Supplies	-	-	198	-	-
Total 415.00 - EMERGENCY MANAGEMENT	-	-	198	-	-
420. - HEALTH & HUMAN SERVICES					
422.00 - Vector Control	-	123	-	-	-
Total 420. - HEALTH & HUMAN SERVICES	-	123	-	-	-
427 - SANITATION					
427.00 - Garbage Collection	3,041	-	-	425	1,200
427.10 - Recycling Expenses	-	35	-	(1,551)	-
427.12 - Recycling Payroll	-	3,441	4,422	3,532	4,600
Total 427 - SANITATION	3,041	3,476	4,422	2,406	5,800

Category	Actual 2008	Actual 2009	Actual 2010	Projected 2011	Budget 2012
430 - ROADS & STREETS					
430.00 - General Services					0.52
430.11 - Supervisors' Hourly	7,148	6,120	4,650	3,460	4,000
430.12 - Salaries	91,484	103,781	105,118	106,282	112,011
430.13 - Salaries- Summer Help	7,280	8,494	7,083	-	-
430.22 - Operating Supplies	9,745	11,000	6,313	4,141	7,000
430.231 - Vehicle Fuel	11,928	10,354	12,988	15,364	16,000
430.24 - Other Operating Supplies/Safety	1,419	3,893	838	583	500
430.25 - Bldg. Repairs & Maintenance	-	95	202	465	500
430.26 - Small Tools & Minor Equipment	3,420	1,535	380	775	1,000
430.27 - CDL Testing	-	90	90	120	120
430.321 - Telephone Expense	1,871	1,006	1,017	1,048	1,200
430.361 - Electricity	1,566	3,644	619	924	1,000
430.362 - Heating Oil	3,042	3,599	3,451	5,874	6,000
430.45 - Contracted Services	264	378	371	384	250
430.46 - Seminars	-	150	-	-	250
430.70 - Capital Outlay	-	380,841	370,310	-	480,000
Total 430.00 - General Services	139,166	534,981	513,430	139,421	629,831
432.00 - WINTER MAINTENANCE					
432.22 - Operating Supplies	26,013	28,147	26,416	27,243	28,000
Total 432.00 - WINTER MAINTENANCE	26,013	28,147	26,416	27,243	28,000
433.00 - Traffic Control Devices					
433.24 - Traffic Signs	-	134	687	466	500
433.361 - Blinker Lights	4,407	376	-	-	
433.00 - Traffic Control Devices - Other	26	447	494	-	400
Total 433.00 - Traffic Control Devices	4,433	957	1,181	466	900

Category	Actual 2008	Actual 2009	Actual 2010	Projected 2011	Budget 2012
434.00 - Street Lighting					
434.361 - Street Lighting	20,886	16,120	20,101	21,177	23,000
434.00 - Street Lighting - Other	490	4,817	-		-
Total 434.00 - Street Lighting	21,376	20,936	20,101	21,177	23,000
437.00 - Repairs to Tools & Machinery					
437.25 - Repairs - Tools & Machinery	2,209	2,057	995	790	2,000
437.251 - repair/maintenace/vechicle part	3,982	7,371	13,567	14,711	10,000
437.45 - contracted services	3,516	1,211	225	449	1,500
437.70 - Capital Outlay	15,528	-	-	-	-
437.00 - Repairs to Tools & Machinery - Other	-	120	-	-	-
Total 437.00 - Repairs to Tools & Machinery	25,235	10,759	14,787	15,950	13,500
438.00 - Road & Bridge Maintenance					
438.25 - Repair to Roads	1,683	1,482	762	2,311	2,000
Total 438.00 - Road & Bridge Maintenance	1,683	1,482	762	2,311	2,000
Total 430 - ROADS & STREETS	217,907	597,262	576,676	206,567	697,231
450 - RECREATION				1,052	217,231
454.00 - Parks					
454.21 - Expenses	566	2,527	-	18	-
454.361 - Electricity	-	2,472	1,941	2,365	2,400
454.45 - Contracted Services	1,723	2,163	1,652	1,818	2,400
454.70 - Capital Outlay	-	905	6,277	-	10,000
454.00 - Parks - Other	168	1,102	1,558	-	1,000
Total 454.00 - Parks	2,457	9,168	11,428	4,201	15,800
Total 450 - RECREATION	2,457	9,168	11,428	4,201	15,800

Category	Actual 2008	Actual 2009	Actual 2010	Projected 2011	Budget 2012
480 - MISCELLANEOUS					
480.00 - Miscellaneous	574	-	-	100	-
483.00 - Pension/Retirement Fund	5,236	9,192	9,517	9,630	9,000
484.00 - Workers' Compensation	13,842	17,551	14,588	12,657	15,000
485.00 - Unemployment Compensation	3,329	5,250	4,829	6,099	5,800
486.00 - Insurance					
486.10 - Insurance-Liability			2,171	2,466	2,500
486.20 - Insurance-Property/Casualty			2,391	2,470	2,500
486.30 - Insurance-Automobile			3,283	3,414	3,500
486.40 - Insurance - Public Officials	5,194	6,056	1,890	3,347	3,500
486.xx - Other Insurance Expense			5,492	3,228	3,250
486.00 - Insurance - Other	28,299	29,086	-	(158)	-
Total 486.00 - Insurance	33,493	35,142	15,227	14,767	15,250
487.153 - Disability Insurance	906	941	906	861	1,000
487.156 - Health Insurance	21,047	18,685	19,684	21,166	12,200
487.158 - Life Insurance	696	767	744	708	800
487.160 - Social Security (Employers)	9,219	10,483	10,341	9,906	10,900
487.161 - Medicare (Employers)	2,156	2,452	2,419	2,319	2,500
480 - MISCELLANEOUS - Other	-	-	-	-	-
Total 480 - MISCELLANEOUS	90,498	100,463	78,255	78,213	72,450
Total Expense	522,056	910,705	848,917	499,981	1,016,972
Net Income	139,368	(56,921)	(146,683)	206,930	(50,060)

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
Subtotal	2.06	\$ 247,200		
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
Subtotal	3.57	\$ 428,400		
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
Subtotal	5.87	\$ 704,400		
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
Subtotal	4.00	\$ 480,000		

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)