



2016 PROPOSED BUDGET

Presented: November 2, 2015

Executive Overview

For calendar year 2016, Bear Creek Township (“Bear Creek” or “the Township”) is projecting operating revenues, expenses, and capital investment as outlined below.

Category	Operating Budget	Capital Budget	Total Budget
Revenue	\$788,296	\$225,000	\$1,013,296
Expenses	\$504,249	\$798,213	\$1,302,462
Net Cash Flow	\$284,047	- \$573,213	- \$289,166
Appropriation from Prior Year			\$289,166
2016 Budget Net			\$ 0

The current projection of cash on hand for year end 2015 is \$1,149,097; year-end 2016 is expected to be \$859,931. Key items to note are:

- **Operating Revenues are expected to increase by \$7,915 or 1.0% over 2015.**
 - Bear Creek Township will implement the Homestead Tax exclusion in a manner identical to that used for school district taxes. This reduces taxes by an estimated \$15,000 in 2016¹.
 - Bear Creek Township will eliminate the per capita tax effective 1/1/16. This results in a net reduction of approximately \$5,700 over 2015 (net of printing fee).
 - There are no other increases in taxes or fees.
- **Operating Expenses are expected to increase by \$52,424 or 11.6% over 2015.**
 - Budget includes funding for a full time zoning/public safety officer. This will result in an employee expense increase over 2015 of \$44,462. This includes wages, payroll taxes, unemployment compensation, and insurance.
 - 2016 includes 27 bi-weekly pay periods compared to 2015 which included 26 pay periods. This results in an expense increase of \$4,914.
 - Health Insurance estimated rate increase is 15% which equates to \$2,822 per year. Final rates are anticipated shortly.

¹ Legal review indicates there is no specific rule prohibiting the township from applying the Homestead, but confirmation with the state is still pending. Note this tax reduction is a reduction to the income of the township and is not offset through any other tax increases.

- **Capital Expenditures increase from estimated \$20,000 in 2015 to \$798,213 in 2016.**
 - There are no major road paving projects scheduled for 2016.
 - Grant for new Public Works Building of \$225,000 included in 2016 budget.
 - 2016 Capital Spending detailed below:

Project	Total	Grant	Township Share
Freightliner 108SD	\$ 170,713		\$ 170,713
Consolidated Public Works Building	\$ 400,000	\$ 225,000	\$ 175,000
Flail Mower	\$ 75,000		\$ 75,000
Roof Repairs	\$ 35,000		\$ 35,000
Recreation	\$ 40,000		\$ 40,000
Backup Generator (Municipal Bldg)	\$ 7,500		\$ 7,500
Ductless A/C (Municipal Bldg)	\$ 5,000		\$ 5,000
Vehicle For Zoning/Safety	\$ 35,000		\$ 35,000
Misc. Pavement / Median Repairs	\$ 30,000		\$ 30,000
Total	\$ 798,213	\$ 225,000	\$ 573,213

Bear Creek Township
2016 Budget Summary

	Total		General	Capital	In-Kind	Liquid Fuels	UCC	Wind
Actual Cash On Hand - Sept. 30, 2015	\$ 1,223,703		\$ 487,127	\$ 214,321	\$ 20,251	\$ 148,776	\$ 59,992	\$ 293,236
Forecast Cash Flow:								
October - December	\$ (74,606)		\$ (74,606)	\$ -	\$ -	\$ -	\$ -	\$ -
Est Cash Balance - Dec 31, 2015	\$ 1,149,097		\$ 412,521	\$ 214,321	\$ 20,251	\$ 148,776	\$ 59,992	\$ 293,236
2016 Budgeted Revenues	\$ 1,013,296		\$ 673,243	\$ 225,492	\$ 46	\$ 69,674	\$ 5,168	\$ 39,673
Total Available for Appropriation	\$ 2,162,393		\$ 1,085,764	\$ 439,813	\$ 20,297	\$ 218,450	\$ 65,160	\$ 332,909
Budget Expenditures:								
General Government	\$ 195,374	15%	\$ 137,874	\$ -	\$ -	\$ -	\$ -	\$ 57,500
Public Safety	\$ 134,013	10%	\$ 90,137	\$ -	\$ -	\$ -	\$ 8,876	\$ 35,000
Sanitation	\$ 5,069	0%	\$ 5,069	\$ -	\$ -	\$ -	\$ -	\$ -
Roads & Streets	\$ 835,008	64%	\$ 135,877	\$ 400,000	\$ -	\$ 204,131	\$ -	\$ 95,000
Recreation	\$ 44,694	3%	\$ 4,694	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Insurance & Benefits	\$ 88,304	7%	\$ 88,304	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,302,462		\$ 461,955	\$ 400,000	\$ -	\$ 204,131	\$ 8,876	\$ 227,500
Balance Transfer	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Est Fund Balance - Dec 31, 2016	\$ 859,931		\$ 623,809	\$ 39,813	\$ 20,297	\$ 14,319	\$ 56,284	\$ 105,409

Bear Creek Township Budget - 2015		Actual	Actual	Actual	Projected	Budget
		2012	2013	2014	2015	2016
Income						
300 - TAXES						
301 - Real Estate Taxes						
	301.10 - Real Estate Taxes - Current	109,741	109,830	109,360	107,334	93,700
	301.40 - Real Estate Taxes - Delinquent	8,126	8,338	8,952	8,000	8,000
	Total 301 - Real Estate Taxes	117,867	118,168	118,313	115,334	101,700
310 - Per Capita Taxes						
	Per Capita Tax	7,485	6,058	7,061	6,251	0
	Real Estate Transfer Tax	22,003	37,968	34,591	25,549	25,000
	Earned Income Tax	316,289	398,960	354,400	352,245	350,000
	Mercantile Tax	4,470	4,702	2,491	5,293	4,600
	Local Service Tax	10,669	11,148	25,483	15,175	13,000
	Amusement Tax	348	420	395	260	300
	Total 310 - Per Capita Taxes	361,264	459,256	424,421	404,773	392,900
	300 - TAXES - Other	0	0	0	0	0
	Total 300 - TAXES	479,131	577,424	542,734	520,107	494,600
320 - LICENSES & PERMITS						
	321.40 - Contractor Licenses	500	1,125	250	125	0
	321.80 - Cable Television Franchise	32,413	32,446	34,881	37,887	38,554
	Total 320 - LICENSES & PERMITS	32,913	33,571	35,131	38,012	38,554
330 - FINES						
	331.11 - Motor Vehicle Violations	2,837	1,779	1,742	1,135	1,200
	331.12 - Violation of Ordinances	1,672	861	1,017	1,391	1,200
	Total 330 - FINES	4,509	2,640	2,758	2,526	2,400
340 - INTEREST, RENTS & ROYALTIES						
	341.00 - Interest Income	889	580	2,318	2,538	2,500
	342.10 - Towers	26,770	23,827	24,059	20,587	19,200
	342.11 - windmills	38,400	39,000	26,514	39,935	40,500
	342.20 - Rent of Building	125	150	0	175	150
	Total 340 - INTEREST, RENTS & ROYALTIES	66,184	63,557	52,891	63,235	62,350
350 - INTERGOVERNMENTAL						
	355.01 - Public Utility Realty Tax	698	609	731	631	600
	355.04 - Alcoholic Beverage License	1,082	1,854	1,400	1,400	1,400
	355.05 - Pension System State Aid	8,655	8,585	10,927	9,149	8,782
	355.100 - State Allocation	70,483	69,332	74,701	82,274	93,585
	355.99 - All Other Shared Revenues	18,059	21,206	20,026	19,620	20,000
	356.01 - DCNR lands	2,605	2,605	2,605	2,600	2,600
	356.02 - Game Commission Lands	16,006	16,006	18,319	18,319	18,319
	359.00 - Grants	141,141	89,890	175,608	0	225,000
	359.00 - Local Government Payments	0	0	0	0	0
	359.01 - Dennison Township	1,582	1,505	1,668	1,600	1,800
	359.05 - W-B Municipal Authority	1,062	637	850	850	850
	359.06 - Bear Creek Borough	0	0	0	0	0
	Total 350 - INTERGOVERNMENTAL	261,372	212,229	306,835	136,443	372,936
360 - CHARGES FOR SERVICES						
	361.30 - Zoning & Subdivision Fees	2,695	2,900	1,850	1,050	1,000

Bear Creek Township Budget - 2015		Actual	Actual	Actual	Projected	Budget
		2012	2013	2014	2015	2016
	361.34 · Hearing Fees (Zoning & Planning	1,150	2,575	1,675	300	1,400
	361.50 · Sale of Maps & Codes	35	25	0	11	0
	362.41 · Building Permits	16,768	7,713	46,767	16,706	16,906
	362.43 · Sewage Permits	2,650	2,625	4,090	1,460	2,500
	362.45 · Certificate of Occupancy	700	600	1,050	530	650
	Total 360 · CHARGES FOR SERVICES	23,998	16,438	55,432	20,057	22,456
	380 · MISCELLANEOUS INCOME					
	380.01 · Miscellaneous Income	0	0	0	0	0
	390.10 · Sale of Fixed Asset	0	0	15,177	0	20,000
	390.10 · Other Miscellaneous	11	72	140	0	0
	Total 380 · MISCELLANEOUS INCOME	11	72	15,317	0	20,000
	Total Income	868,118	905,931	1,011,100	780,381	1,013,296
	Expense					
	400 · GENERAL GOVERNMENT					
	400.00 · GOVERNING BODY					
	400.11 · Salary - Supervisors	9,375	9,375	8,910	9,375	9,375
	400.20 · Supplies	713	873	739	80	350
	400.31 · advertising	1,188	1,834	245	558	608
	400.33 · Mileage	770	352	249	150	200
	400.42 · Dues & Subscriptions	3,243	275	2,998	1,650	1,650
	400.451 · equipment leasing	0	2,579	0	0	0
	400.46 · Seminars & Conferences	475	210	386	20	500
	Total 400.00 · GOVERNING BODY	15,763	15,498	13,527	11,833	12,683
	402.00 · AUDITING SERVICES					
	402.11 · Salary - Auditors	0	0	0	0	0
	402.31 · CPA	1,750	1,000	2,750	11,250	9,800
	Total 402.00 · AUDITING SERVICES	1,750	1,000	2,750	11,250	9,800
	403.00 · TAX COLLECTION					
	403.11 · Salary - Tax Collector	5,459	5,492	5,409	5,402	4,685
	403.13 · Luz County Tax Collection Comm.	101	0	0	0	0
	403.21 · Postage & Supplies					100
	403.34 · Printing & Binding	2,395	2,352	2,312	2,294	2,300
	403.35 · Bonding Insurance	52	56	-5	51	50
	403.45 · Seminars & Conferences	0	0	50	250	250
	Total 403.00 · TAX COLLECTION	8,006	7,900	7,766	7,997	7,385
	404.00 · SOLICITOR/LEGAL					
	404.31 · Legal Fees	4,594	24,139	66,202	25,000	25,000
	Total 404.00 · SOLICITOR/LEGAL	4,594	24,139	66,202	25,000	25,000
	405.00 · SECRETARY/TREASURER					
	405.12 · Salary - Secretary	19,572	30,389	30,821	31,342	33,480
	405.14 · clerk typist	180	0	3,080	2,646	0
	405.21 · Office Supplies/Postage	3,356	2,324	2,571	3,007	2,500
	405.27 · Computer Hardware	1,386	70	73	50	500
	405.321 · Telephone Expense	1,951	1,202	1,400	1,598	1,680

Bear Creek Township Budget - 2015		Actual	Actual	Actual	Projected	Budget
		2012	2013	2014	2015	2016
	405.33 · Mileage	336	50	141	142	100
	405.34 · Advertising Expense	0	147	0	0	0
	405.341 · Request for Copies	0	0	0	0	0
	405.35 · Bonding Insurance	516	516	0	516	0
	405.45 · Contracted services	4,978	2,579	3,588	2,161	2,680
	406.46 · Seminars & Conferences	0	0	0	0	0
	Total 405.00 · SECRETARY/TREASURER	32,275	37,277	41,672	41,462	40,940
	408.00 · ENGINEERING SERVICES					
	408.12 · Engineering Fees	18,651	35,713	16,143	15,000	20,000
	Total 408.00 · ENGINEERING SERVICES	18,651	35,713	16,143	15,000	20,000
	409.00 · MAINTENANCE					
	409.12 · Salary - Maintenance	3,636	3,587	3,551	736	0
	409.22 · Supplies	314	794	264	403	500
	409.25 · Repairs & Maintenance	1,367	1,494	879	1,606	1,200
	409.361 · Electricity	5,542	6,527	6,631	5,856	6,000
	409.362 · Heating Oil	8,728	12,250	9,666	9,500	9,866
	409.45 · Contracted Services	1,654	910	7,419	1,161	4,500
	409.70 · Capital Outlay	0	0	435	0	57,500
	Total 409.00 · MAINTENANCE	21,239	25,562	28,843	19,262	79,566
	Total 400 · GENERAL GOVERNMENT	102,278	147,089	176,903	131,804	195,374
	410 · PUBLIC SAFETY					
	410.45 · school flashing light Rt 115	373	424	431	410	400
	411.00 · FIRE PROTECTION					
	411.361 · Electricity	167	219	197	214	200
	411.45 · Contracted Services	26,867	26,495	26,578	26,843	23,400
	411.54 · Firemen's Relief Contribution	18,059	21,206	20,026	19,620	20,000
	411.541 · EMS	0	0	0	0	0
	Total 411.00 · FIRE PROTECTION	45,093	47,920	46,801	46,677	43,600
	413.00 · SEWAGE & CODE ENFORCEMENT					
	413.100 · Code Charges	6,648	5,435	29,091	8,717	8,876
	413.12 · Salary - Code Enforcement	6,648	7,219	8,020	6,320	40,000
	413.13 · Sewage Enforcement Fees	2,418	1,250	790	340	340
	413.21 · Office Supplies/Postage	0	6	0	0	0
	413.31 · sewage study	0	0	0	0	0
	413.231 · Vehicle Fuel	0	0	0	0	3,000
	413.321 · Telephone Expense	0	300	300	295	295
	413.33 · Mileage	0	0	0	0	0
	413.34 · Advertising	567	0	0	0	0
	413.46 · Seminars and Conferences	0	0	0	0	0
	413.70 · Capital Outlay	0	0	0	0	35,000
	413.00 · Other	0	0	0	0	0
	Total 413.00 · SEWAGE & CODE ENFORCEMEN	16,281	14,210	38,200	15,672	87,511
	414.00 · PLANNING & ZONING					
	414.12 · Salary - Planning/Zoning	750	600	600	350	900

Bear Creek Township Budget - 2015		Actual	Actual	Actual	Projected	Budget
		2012	2013	2014	2015	2016
	414.21 · Office Supplies/Postage	0	228	0	0	0
	414.31 · Legal Expense	263	975	875	500	500
	414.321 · Telephone Expense	328	25	0	0	0
	414.33 · Mileage	1,075	651	768	447	0
	414.34 · Advertising Expense	375	390	803	250	500
	414.40 · Zoning Hearings	250	1,195	550	350	500
	414.42 · dues and subscriptions	102	102	102	102	102
Total 414.00 · PLANNING & ZONING		3,142	4,166	3,697	1,999	2,502
415.00 · EMERGENCY MANAGEMENT						
	415.20 · Supplies	0	0	1,450	0	0
Total 415.00 · EMERGENCY MANAGEMENT		0	0	1,450	0	0
Total 410 · PUBLIC SAFETY		64,889	66,720	90,579	64,758	134,013
427 · SANITATION						
	427.00 · Garbage Collection	1,904	2,000	781	839	839
	427.10 · Recycling Rebates	-3,397	-3,400	922	1,098	1,098
	427.12 · Recycling Payroll	3,009	3,058	2,722	2,741	3,132
Total 427 · SANITATION		1,516	1,658	4,424	4,678	5,069
430 · ROADS & STREETS						
430.00 · General Services						
	430.11 · Supervisors' Hourly	1,395	0	3,036	2,078	1,320
	430.12 · Salaries	103,323	87,812	72,945	74,814	82,860
	430.13 · Salaries- Summer Help	0	0	-46	0	0
	430.22 · Operating Supplies	5,056	5,423	4,073	4,511	5,000
	430.231 · Vehicle Fuel	11,025	11,644	13,058	11,318	11,818
	430.24 · Other Operating Supplies/Safety	675	0	261	138	150
	430.25 · Bldg. Repairs & Maintenance	180	0	672	200	250
	430.26 · Small Tools & Minor Equipment	1,296	0	1,231	283	500
	430.27 · CDL Testing	120	60	160	220	220
	430.321 · Telephone Expense	1,029	939	650	600	600
	430.33 · Mileage	0	0	0	0	0
	430.361 · Electricity	643	693	743	700	700
	430.362 · Heating Oil	4,034	5,671	4,492	4,977	5,227
	430.45 · Contracted Services	325	241	0	0	0
	430.46 · Seminars	0	0	0	0	0
	430.00 · General Services Other	5,645	491	0	0	0
	430.70 · Capital Outlay	67,706	975,534	38,255	20,000	665,713
Total 430.00 · General Services		202,453	1,088,508	139,529	119,839	774,358
432.00 · WINTER MAINTENANCE						
	432.22 · Operating Supplies	27,066	30,950	39,716	29,713	30,000
Total 432.00 · WINTER MAINTENANCE		27,066	30,950	39,716	29,713	30,000
433.00 · Traffic Control Devices						
	433.24 · Traffic Signs	1,869	1,780	3,288	5,024	2,000
	433.361 · Blinker Lights	0	0	0	0	0
	433.00 · Traffic Control Devices - Other	1,117	1,141	444	786	800

Bear Creek Township Budget - 2015		Actual	Actual	Actual	Projected	Budget
		2012	2013	2014	2015	2016
	Total 433.00 · Traffic Control Devices	2,986	2,921	3,732	5,810	2,800
	434.00 · Street Lighting					
	434.361 · Street Lighting	18,891	20,610	21,157	21,105	21,600
	Total 434.00 · Street Lighting	18,891	20,610	21,157	21,105	21,600
	437.00 · Repairs to Tools & Machinery					
	437.25 · Repairs - Tools & Machinery	1,156	2,888	102	50	50
	437.251 · repair/maintenance/vechicle part	7,360	4,974	12,288	14,104	5,000
	437.45 · contracted services	39	387	0	161	200
	Total 437.00 · Repairs to Tools & Machinery	8,555	8,249	12,390	14,315	5,250
	438.00 · Road & Bridge Maintenance					
	438.25 · Repair to Roads	2,053	987	484	760	1,000
	Total 438.00 · Road & Bridge Maintenance	2,053	987	484	760	1,000
	Total 430 · ROADS & STREETS	262,003	1,152,225	217,008	191,542	835,008
	450 · RECREATION					
	454.00 · Parks					
	454.21 · Expenses	0	0	0	0	0
	454.361 · Electricity	2,188	2,192	2,190	2,160	2,200
	454.45 · Contracted Services	1,706	3,500	11,451	1,894	1,894
	454.70 · Capital Outlay	0	0	157,799	8,305	40,000
	454.00 · Parks - Other	32	11,221	11,259	600	600
	Total 454.00 · Parks	3,926	16,913	182,700	12,959	44,694
	Total 450 · RECREATION	3,926	16,913	182,700	12,959	44,694
	480 · MISCELLANEOUS					
	480.00 · Miscellaneous	220	100	1,571	350	350
	483.00 · Pension/Retirement Fund	8,797	8,794	10,927	9,149	8,782
	484.00 · Workers' Compensation	11,159	12,262	15,215	13,361	14,000
	485.00 · Unemployment Compensation	2,079	2,530	1,674	2,600	2,300
	486.00 · Insurance	0	0	0	0	0
	486.10 · Insurance-Liability	2,132	2,086	1,990	3,771	3,771
	486.20 · Insurance-Property/Casualty	7,511	7,645	7,857	4,192	4,192
	486.30 · Insurance-Automobile	3,766	5,490	5,491	3,235	4,235
	486.40 · Insurance - Public Officials	0	0	0	5,195	5,195
	486.xx · Other Insurance Expense	0	1,190	1,191	907	907
	486.00 · Insurance - Other	-983	-83	-866	0	0
	Total 486.00 · Insurance	12,427	16,328	15,663	17,300	18,300
	487.153 · Disability Insurance	1,216	644	798	735	828
	487.156 · Health Insurance	12,202	18,425	14,504	18,815	29,416
	487.158 · Life Insurance	944	415	263	1,000	900
	487.160 · Social Security (Employers)	9,506	9,309	8,671	8,873	10,883
	487.161 · Medicare (Employers)	2,223	2,194	2,028	2,114	2,545
	480.000 · Miscellaneous Other	0	0	-625	0	0
	Total 480 · MISCELLANEOUS	60,772	71,002	70,689	74,297	88,304
	Total Expense	495,385	1,455,606	742,302	480,038	1,302,462
	Net Income	372,733	-549,674	268,798	300,342	-289,166