

BIG CREEK TOWNSHIP
2025-2026 GENERAL APPROPRIATIONS ACT
RESOLUTION 2025-08

SECTION 1: This resolution shall be known as the Big Creek Township 2025-2026 General Appropriations Act.

SECTION 2: Public Hearing on the Budget – Pursuant to MCLA 141.412 and .413, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on March 20, 2025, and a public hearing on the proposed budget was held on March 25, 2025.

SECTION 3: Millage Levy – The Big Creek Township Board shall cause to be levied and collected the general property tax on all real and personal property within the Township upon the current tax roll an allocated millage of .8720 mill township operations; and voter authorized millages of 1.000 mills for fire department operations.

SECTION 4: Adoption of Budget by Activity/Department – Big Creek Township Board adopts the 2025-2026 fiscal year budgets for the various funds by Activity/Department. Township officials responsible for the expenditures authorized in the budget may expend township funds up to, but not to exceed, the total appropriation authorized for each Activity/Department.

SECTION 5: Payment of Bills – Pursuant to MCLA 41.75, all claims (bills) against the township shall be approved by the Big Creek Township Board prior to being paid. The Township Clerk and Treasurer may pay certain bills prior to approval by the Township Board to avoid late penalties, service charges, and interest (primarily utilities) and payroll in accordance with the approved salaries and hourly rates adopted in the appropriations act. The township Board shall receive a list of claims (bills) paid prior to approval for approval at the next Board meeting.

SECTION 6: Authorized salary, hourly and per diem rates – Included in the various Activities/Departments are amounts of the salary, hourly and per diem rates for the officials and employees of the township as follows:

Per Diem – All Boards and Commissions	\$50.00/half day \$100.00/full day
Trustee	\$3,875
Supervisor	\$20,879/59,975 if responsible for Assessor duties
Clerk	\$25,223
Deputy Clerk	\$18.50/per hr
Treasurer	\$24,420/31420 if responsible for collection of summer tax
Deputy Treasurer	\$18.50/hr.
Maintenance	\$18.50/hr.
General Clerical	\$15.00/hr.

SECTION 7: Estimated Revenues and Expenditures – Estimated total revenues and expenditures for the various funds of Big Creek Township are:

<u>FUND</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>
General Fund	762,585	832,930
Municipal Street Fund	125,500	110,000
Luzerne Fire Fund	120,000	104,048
Fire Dept. Special Millage	155,000	77,602
Park/Recreation Fund	409,900	405,700
Cemetery Fund	26,200	20,500
Road Assessment/Royce Haven	2,120	2,120
Road Assessment/Oak & Cedar	1,500	2449

SECTION 8: SPECIFIC APPROPRIATIONS

SECTION 9: Periodic Financial Reports – The Township Clerk shall provide the Township Board at the Board meeting immediately following the end of each fiscal quarter and at the final Board meeting of the fiscal year, a report of fiscal year to date revenues and expenditures compared to the budgeted amounts in the various funds of the Township.

SECTION 10: Budget Monitoring – Whenever it appears to the Township Supervisor or the Township Board that the actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, and when it appears that expenditures will exceed an appropriation, the Township Supervisor shall present to the Township Board recommendations to prevent expenditures from exceeding available revenues or appropriations for the fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

**BIG CREEK TOWNSHIP
2025-26 PROPOSED BUDGET**

		2025-26 PROPOSED
	GENERAL FUND	
	REVENUE	
402	CURRENT TAXES	137,500
439	MARIHUANA SALES REVENUE	100,000
447	PROPERTY TAX ADMINISTRATION FEE	37500
478	JUNK LICENSES	20
476	BUSINESS LICENSES & PERMITS	300
477	CABLE TV FRANCHISE	5,000
479	MARIHUANA LICENSING FEES	75,000
503	STATE MISC	0
528	OTHER FEDERAL GRANTS	
573	LOCAL COMMUNITY STABILIZATION	
574	STATE SHARED REVENUE	280,000
575	GRANTS	
581	SWAMP TAX	1,050
580	TRAILER TAX	20
607	RECYCLE FEES	3,000
613	COURT ORDERED – BLIGHT FEES	800
628	SCHOOL PKG LOT LIGHTS	600
602	CHARGES FOR SERVICES	17,500
626	SERVICES RENDERED	3500.00
664	INTEREST INCOME	15,000
670	TOWER RENT	8053
673	SALE OF FIXED ASSETS	
675	DONATIONS	200
677	PROPERTY CLEANUP	
699	TRANSFERS IN FROM FIRE MILLAGE	77542
	Total Revenue & Other Sources	762,585
	EXPENDITURES	
101	TOWNSHIP BOARD	67,048
171	SUPERVISOR OFFICE	25,679
209	ASSESSOR OFFICE	62,298
215	CLERK'S OFFICE	44,723
247	BOARD OF REVIEW	2,050
253	TREASURER OFFICE	41,070
254	TREASURER - SUMMER TAX	21,600
262	ELECTIONS	9700
265	BUILDINGS & GROUNDS	120,600
345	ORDINANCE ENFORCEMENT	12,200
600336	FIRE DEPT - TRI TOWN	77,542

371	BLIGHT ENFORCEMENT	9,500
441	DPW	2420
442	RECYCLE	20,000
800	COMMUNITY PROMOTIONS	1,500
850	TRANSFERS OUT	0
	TRANSFER OUT TO ROAD FUND	0
	Total Expenditures and Other Uses	832930
	Net Revenues (Expenditures)	70,345
400	BEGINNING FUND BALANCE	821,782
400	ENDING FUND BALANCE	751,437

	204 - FEDERAL ROAD FUNDS	
	Revenue	
425	METRO AUTHORITY	7,500
504	TITLE I ROAD FUNDS	15,000
626	SERVICES RENDERED	1,000
664	INTEREST INCOME	1,500
678	FEDERAL ROAD FUNDS	500
699	TRANSFERS IN from reserves	100,000
	Total Revenue & Other Sources	125,500
	EXPENDITURES	
702	WAGES	
740	SUPPLIES	
801.001	METRO ACT EXPENSES	
801.002	STREETSCAPE	5,000
801.003	SIDEWALKS	
801.005	CONTRACT SVCS – CONTRACTOR	30,000
802	CONTRACT SVCS - ENGINEER	
803.002	CONTRACT SVCS - ROAD COMM.	50,000
804	CONTRACT SVCS - MDOT	
806	STEET LIGHTS	25,000
970	CAPITAL IMPROVEMENT	
999	TRANSFERS OUT	0
	Total Expenditures and Other Uses	110,000
	Net Revenues (Expenditures)	15,500
400	BEGINNING FUND BALANCE	253,520
	TRANSFER OUT	100,000
400	ENDING FUND BALANCE	169,020

	206 - FIRE DEPARTMENT	
	REVENUE	
	REIMBURSEMENTS FOR FIRE RUNS	
626	SERVICES RENDERED	10,000
664	INTEREST INCOME	5,000
673	SALE OF FIXED ASSETS	0
575	GRANTS	5,000
699	TRANSFERS IN	
699.01	TRANSFERS IN FROM RESERVES	100,000
	Total Revenue & Other Sources	120,000
	EXPENDITURES	
702	SALARIES	9,000
702.003	FIRE CHIEF SALARY	7,200
702.004	ASST. FIRE CHIEF SALARY	4,648
702.007	OFFICER SALARIES	1,800
704	SALARIES CLERICAL	500
710	INSURANCE	13,000
712	EMPLOYER FICA	2,500
740	SUPPLIES	1,500
744	BUILDING MAINT.	1,000
743	EQUIPMENT MAINT.	7,000
741	FUEL	3,000
801	CONTRACT SERVICES	1,000
803.003	TOWER RENT	1,500
805	GRANT MATCH	2,500
805.001	TITLE III GRANT	15,000
805.003	STATE GRANT EXPENDITURES	2,500
835	HEALTH SVCS.	500
850	TELEPHONE	900
920	UTILITIES	4,500
930	SCBA/FIRE EXT MAINT	1,500
960	ED & TRAINING	6,000
960.001	ATV MAINTENANCE	500
966.002	TRUCK MAINT - PAYROLL	1,500
970.001	CAPITAL OUTLAY -SCBA	
970.002	CAPITAL OUTLAY - EQUIPMENT	5,000
970.003	CAPITAL OUTLAY - BLDG REPAIRS	10,000
	Total Expenditures and Other Uses	104,048
	Net Revenues (Expenditures)	15,592
400	BEGINNING FUND BALANCE	204,641
400	ENDING FUND BALANCE	100,593

	207 - FIRE MILLAGE	
	REVENUE	
402	CURRENT TAXES	150,000
664	INTEREST INCOME	5,0000
	Total Revenue and Other Sources	155,000
	EXPENDITURES	
961	BANK CHARGES	60
999	TRANSFER OUT TO TRI-TOWN	77,542
999	TRANSFER OUT TO LUZERNE	0
	Total Expenditures and Other Uses	77,602
	Net Revenues (Expenditures)	20,611
400	BEGINNING FUND BALANCE	272,193
400	ENDING FUND BALANCE	349,795

	208 PARK & RECREATION FUND	
	REVENUE	
501	GRANTS	
501.001	FED GRANTS – RIVER	
501.002	FED GRANTS – DAM PARK	
667.001	PARK RENTALS	300
667.002	PARK RENTALS - RIVER PARK	9000
667.003	PARK RENTALS-MIO PARK	300
665	DONATIONS	50,000
664	INTEREST INCOME	300
699	TRANSFERS IN	315,000
669.002	TRANSFER IN FROM RESERVES	35,000
	Total Revenue & Other Sources	409,900
	EXPENDITURES	
702	SALARIES	1500
702.008	SALARIES - RIVER PARK	5000
702.009	SALARIES-MIO PARK	2,000
702.005	SALARIES - PILLARS PARK	1,500
712	EMPLOYER FICA	1,000
744.000	BUILDING MAINT.-COMSTOCK	1,000
744.003	MAINT-RIVER PARK	2,500
744.004	MAINT. – PILLARS PARK	1,000
744.009	MAINTENANCE-MIO PARK	1,000
740.002	SUPPLIES - COMSTOCK PARK	1,500
740.003	SUPPLIES - RIVER PARK	2,500
740.004	SUPPLIES - PILLARS PARK	500
801.008	CONTRACT SERVICES - COMSTOCK PARK	500
801.007	CONTRACT SERVICES - RIVER PARK	1,000
801.006	CONTRACT SERVICES - PILLARS PARK	500
801.009	CONTRACT SERVICES-MIO PARK	500
920	UTILITIES	1,200
920.001	UTILITIES - RIVER	1,500
920.009	UTILITIES-MIO PARK	1,000
972	CAPITAL IMPROVEMENTS - COMSTOCK PK	0
972.001	CAPITAL IMP. - RIVER PARK	2,500
972.002	CAPITAL IMP. – PILLARS PARK	0
972.004	CAPITAL IMP. – MIO NEW PARKS	375,000
	Total Expenditures and Other Uses	405,700
	Net Revenues (Expenditures)	4,200
400	BEGINNING FUND BALANCE	40,774
400	ENDING FUND BALANCE	9,974

	209 - CEMETERY	
	REVENUE	
668	LOT SALES	1,000
669	CEMETERY FEES (FUNERAL HOME)	3,000
664	INTEREST INCOME	200
699	TRANSFERS IN-FROM RESERVES	22,000
	Total Revenue & Other Sources	26,200
	EXPENDITURES	
702	SALARIES	5,000
712	EMPLOYER FICA	1,000
702.009	CLERICAL SALARY	1,500
740	SUPPLIES	4,000
740.001	SOFTWARE SUPPORT	500
801	CONTRACT SERVICES	3,000
801.010	CONTRACT SERVICES (SEXTON)	3,500
803.004	CONTRACT SVCS - FOUNDATIONS	2,000
920	UTILITIES	0
970	CAPITAL IMPROVEMENTS	0
970.001	CAP. IMP. MT. PINDUS, UNION CORS.	
999	TRANSFERS OUT	
	Total Expenditures and Other Uses	20,500
	Net Revenues (Expenditures)	5,700
400	BEGINNING FUND BALANCE	24,793
400	ENDING FUND BALANCE	8673

	871 - SPECIAL ASSESSMENT (Royce Haven)	
	REVENUE	
402	CURRENT LEVY	2,120
	Total Revenue & Other Sources	0
	EXPENDITURES	
801	CONTRACT SERVICE	2,120
	TRANSFER OUT	0
	Total Expenditures and Other Uses	2,120
	Net Revenues (Expenditures)	
400	BEGINNING FUND BALANCE	1,515
	AUDITOR'S ADJ.	
400	ENDING FUND BALANCE	1,515

	872 - SPECIAL ASSESSMENT (Oak & Cedar Lane)	
	REVENUE	
402	CURRENT LEVY	1500
699	TRANSFER IN FROM GEN FUND	
	Total Revenue & Other Sources	1,500
	EXPENDITURES	
801	CONTRACT SERVICE	1,500
	TRANSFER OUT	
	Total Expenditures and Other Uses	0
	Net Revenues (Expenditures)	0
400	BEGINNING FUND BALANCE	2,699
400	ENDING FUND BALANCE	2,699

The 2025-2026 Big Creek Township Fee Schedule is included as Addendum 1, and is considered a part of this resolution.

SECTION 11: Board Adoption – Motion made by Coulon, second by Ecker to adopt the forgoing Resolution 2025-08 General Appropriations Act.

Upon roll call vote,

The following voted aye: Avery, Ecker, Coulon, Booth, Wyman

The following voted nay: None

The following were absent: None

The Supervisor declared the motion carried and the resolution adopted on the 25th day of MARCH, 2025.

Lori Wyman, Big Creek Township Clerk

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