

Northeastern Pennsylvania Alliance

**NEPA**



**business**



**community**



**government**

# **Municipalities Financial Recovery Act**

## **Recovery Plan**

### **Plymouth Township**

### **Luzerne County, Pennsylvania**

Prepared on behalf of the  
Commonwealth of Pennsylvania  
Department of Community and Economic Development  
Governor's Center for Local Government Services

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## **EXECUTIVE SUMMARY**

*On July 27, 2004, Plymouth Township's application for distressed status under Act 47 was approved by the Department of Community & Economic Development (DCED) Secretary Dennis Yablonsky, by Department Order. Through the Act 47 process, DCED appointed the Northeastern Pennsylvania Alliance (NEPA) as the Recovery Plan Coordinator for Plymouth Township on August 26, 2004. The NEPA Alliance, as the Recovery Plan Coordinator for Plymouth Township, was contracted to develop a Recovery Plan in accordance with the specifications of the Governor's Center for Local Government Services (GCLGS) and the provisions of Act 47.*

*On February 1, 2005, this Recovery Plan was filed with GCLGS and delivered to Plymouth Township to commence the public review period. As part of the public review process, a public hearing was held on February 17, 2005 at 7:00 PM at the Plymouth Township Municipal Building to receive public comments on the Plan. All written comments received prior to the public meeting and all oral comments offered at the public meeting were duly considered in this final revised form of the plan. Important to note is as a result of the comments received from the Township Supervisors and the general public during the public review period, a significant revision has been incorporated into the final plan which involves the rescission of a proposed increase in the local real estate property tax, and a corresponding increase in the Township's share of the local Earned Income Tax.*

## **INTRODUCTION**

The granting of "distressed" status for Plymouth Township, as substantiated under provisions of the Pennsylvania Municipalities Financial Recovery Act, stems from escalating problems that have multiplied in recent years. Plymouth Township, like many municipalities located within the anthracite coal region of Northeastern Pennsylvania, faces similar challenges common throughout the region including a declining population, escalating operational costs, lack of employment opportunities and a deteriorating tax base. Further compounding Plymouth Township's state of affairs, and contributing to their lack of economic vitality, is its aging population, deteriorating municipal infrastructure and lack of developable real estate. In addition, much of the Township's existing development and potential areas for redevelopment are located within the 100-year flood plain of the Susquehanna River. Furthermore, a historical pattern of municipal isolation has undermined the potential for the Township to realize benefits which can be generated through regional partnerships, ultimately producing cost efficient shared resource initiatives that may better and more effectively serve their residents.

Overall, previous administrations in Plymouth Township have demonstrated management, policy and resource deficiencies, which have attributed to the financial crisis that currently faces this municipality and has caused undue burden to the community, businesses and residents. These deficiencies include, but are not limited to:

### **Management**

- Inability of Township administrators and elected officials to properly identify problem areas, develop appropriate measures and ascertain available resources to resolve the underlying problems;
- Lack of understanding of the roles and responsibilities of Township administrators and elected officials, as custodians of the community;
- Unsuitable skill level of Township administrators and elected officials to properly manage the operations of the Township, exacerbated by very challenging conditions;
- Lack of an operational strategy, maintenance schedule and capital replacement program for Township assets.

### **Policy**

- Ineffective management controls over administration and financial reporting procedures;
- Non-compliance with various codes, laws and regulations;
- Lack of Township ordinance enforcement;
- Disregard for sound fiscal policies including basic accounting practices and tools, records maintenance, checks and balances, and financial reporting.

### **Resources**

- Lack of employees, professional services contracts and technical consultants to properly and efficiently manage the Township;
- Lack of a real estate tax base and other sources of revenue to meet financial obligations;
- Lack of Township capital assets or the capacity to deliver essential services (public works equipment, etc.);
- Limited opportunities for commercial/residential growth.

It is within the context of the above factors that necessitated the development of this Recovery Plan. The difficult circumstances, under which the Township is currently operating, have also posed considerable challenges to the Recovery Plan Coordinator who was tasked to develop a recovery plan which is feasible, responsible and palatable.

It has become apparent that the resolve of the Township's officials to improve the community and create a viable recovery plan, gives reason to believe that Plymouth Township will endure through its difficult times and with the aid of this recovery plan, be on its way to a brighter future.

## **THE COORDINATOR'S APPROACH**

The Recovery Plan has been designed to reestablish the financial and administrative integrity of Plymouth Township through a comprehensive analysis of current conditions and identifying prioritized actions aimed to restore sound management over Township operations. Simply stated, the Recovery Plan is the product of rational thinking, employing a methodical approach based on research, identification of alternatives, feasibility analysis and public input that will guide the Township's Board of Supervisors and staff toward full financial recovery. The Plan is vital to ensure that public funds and resources are utilized sensibly and with proper foresight.

In the course of this Recovery Plan process, NEPA conducted an extensive review and analysis of Plymouth Township’s operations and finances in order to fully uncover and identify the depth of their troubles. In conclusion of this research, the Recovery Plan Coordinator has identified the primary deficiencies that have contributed to the Township’s current state of “distress,” which include:

- Poor management, incoherent policy, misapplication of resources and other directorial deficiencies practiced by previous Township administrations;
- Declining population, lack of employment opportunities and a deteriorating tax base;
- Lack of developable real estate, escalating operational costs, deteriorating municipal infrastructure; and,
- Failure to participate and initiate regional partnerships that often produce cost efficient shared resource collaborations that more effectively serve the public.

The identified deficiencies listed above have ultimately lead to a multi-year pattern of incurring expenditures and commitment of resources far in excess of what could be supported by available revenues and appropriate staff levels. The specifics of the Township’s deficiencies and financial woes are further documented and analyzed in Chapters 2, 4 and 5.

## **RECOVERY PLAN DEVELOPMENT**

During the course of developing this Financial Recovery Plan, the Coordinator, Township staff and the Township Board of Supervisors reviewed virtually all aspects of the current administrative, managerial, operational and policy procedures practiced in the Township. The major areas addressed include:

- Immediate Recovery Measures
- Fiscal Stability Measures
- Financial Management Issues
- Municipal Operational Measures
- Interagency/Intergovernmental Cooperation Initiatives
- Future Community Development Issues

**Immediate Recovery Actions** – It is important to note that at the direction of the coordinator, the Township Board of Supervisors undertook the following immediate actions by virtue of timing and resolve in a spirit of fiduciary responsibility:

1. A Single Application for Assistance was submitted on the Township’s behalf, for a \$300,000 emergency loan to the Governor’s Center for Local Government Services.
2. Several revenue enhancements were adopted as part of the 2005 municipal budget, including:

- An increase in the Occupational Privilege Tax, as authorized by the State Legislature up to \$52 per person from the former \$10 per person. The new tax is called the Emergency Services Tax and is levied upon all persons who are employed in establishments located within the Township.
  - An increase in the Solid Waste Collection Fee from \$2.00 to \$2.50 per bag to cover increasing collection costs.
  - An increase in the Recycling Fee collected for the voluntary recycling program from \$24.00 to \$30.00 per container annually.
  - An increase in the Contractor License Fee paid annually by private solid waste haulers operating in the Township. The Township has decided to increase this fee to \$100 per month per hauler.
  - The imposition of a Business Privilege Tax levied upon all businesses operating within the Township at a flat rate of \$100 per year.
3. The adoption of a Hazard Mitigation Plan to guide the Township in the course of securing funding for the alleviation of flood losses in the Township.
  4. The filing for Disaster Recovery Assistance with the Federal Emergency Management Agency for financial reimbursement of municipal expenditures incurred during the course of cleanup following the Ivan flood event.

**Description of Plymouth Township** – A comprehensive and detailed description of Plymouth Township including information about the government structure and municipal staffing of Plymouth Township is located in Chapter 2. Also included in the chapter, is a description of the taxes and fee revenues collected by the Township, an analysis of the real estate acreage within the Township that is tax exempt and a demographic analysis.

**Economic and Community Development Issues** - The Recovery Plan Coordinator reviewed the constraints and opportunities for community and economic development within the Township. Among the findings were:

1. The opportunity to coordinate open space interests and their potential use as an economic resource for the Township.
2. The potential for developing and improving the Township’s commercial districts utilizing current state funding programs.
3. The restoration and reclamation of the abandoned Avondale mine pits and the prospects for the site’s transition into high value redevelopment.
4. Opportunities are available for the Township to pursue several avenues of funding to mitigate potential flood losses in the community.

5. The Township will soon be initiating engineering activities for the expansion of the Township's sanitary sewer collection system which will enhance the quality of life, health and safety of the residents living within the expanded service area.
6. There are several opportunities for the Township to take greater advantage of the area's agencies and resources, in the pursuit of a more coordinated and perhaps a cooperative approach to its community and economic development initiatives, including:
  - The Community Development Block Grant Program
  - The South Valley Partnership
  - The Luzerne County Office of Community Development
  - The Plymouth Township Planning Commission
  - The Township's Historic Resources
  - The Luzerne Conservation District
  - The Earth Conservancy
  - The North Branch Land Trust
7. An overhaul is required of the Township's planning ordinances and policy documents in order to better protect, and make the most of the Township's future community and economic development opportunities. Those documents include:
  - The Township's Comprehensive Plan
  - The Township's Zoning Ordinance
  - The Township's Subdivision and Land Development Ordinance
  - The Township's Floodplain Development Ordinance
  - The Township's Stormwater Management Regulations
  - The Township's Property Maintenance Code

There is also a great need for improvements in the organization and administration of these documents.

**Financial Condition** – As mentioned earlier in this Executive Summary, the Township Board of Supervisors have already taken some actions during the preparation of the 2005 budget to enhance the Township's revenue stream. The extraordinary challenge that the Township faces is to also generate the revenue required to pay down the enormous debt load it is carrying and furthermore, to produce the revenue needed to restore its infrastructure, capital equipment and physical plant that have been neglected for years. To address these issues, the Township must take the following actions:

- Increase the local earned income tax to finance the reduction of existing debt;
- Elevate its fee structure to ensure that specific fee revenues cover corresponding service costs;
- Establish a dedicated revenue stream to finance a capital improvement fund that will begin to accumulate the level of monies required for its infrastructure projects and capital equipment needs; and

- Adhere to the sanitary sewer system expansion project schedule outlined in Chapter 3 and pursue a financing package with an established rate and fee structure that will independently support the operations of the system.

**The 2005 Township Budget and Projected 2006 and 2007 Budgets** - In order to restore financial stability to the Township, the Recovery Plan Coordinator developed the budget for calendar year 2005 and projected budgets through the year 2007 (see Chapter 4 and Appendix C). Barring any further unforeseen catastrophes and assuming that this Recovery Plan is adopted with the listed actions implemented in a timely manner by the Township administration and staff, the Recovery Plan Coordinator is confident that the Township will be able to deliver the essential Township services that will ensure the safety and protect the welfare of the residents of Plymouth Township for years to come.

It must also be noted that the projections and estimates reflected in the current and future budget years incorporate a very limited capacity for the Township to address any unanticipated major expenditures that may evolve from further emergency situations. Although additional revenues are to be dedicated toward funding a capital improvement program, they are insufficient to meet the Township's immediate capital equipment and improvement needs. It is therefore imperative that the Township aggressively pursue all appropriate grant programs and utilize all available resources that may help the Township meet its infrastructure and capital project requirements.

### **MAJOR RECOVERY PLAN RECOMMENDATIONS**

The actions set forth in this Recovery Plan for Plymouth Township will, once again, test the resolve of Plymouth Township to make the difficult decisions that the Recovery Plan Coordinator believes will lead them out of financial distress. The current financial situation is a result of poor financial management practices over the course of a decade. The process for financial recovery will also take many years of implementation before full stability can be realized.

A summary of key specific Recovery Plan recommendations follows:

1. Plymouth Township shall request a \$210,000 Act 47 interest free loan in addition to the \$300,000 Act 47 emergency loan that was previously approved. The new \$210,000 loan shall be used to cover unpaid obligations, contingent liabilities and provide funds for capital improvement needs. The \$300,000 Emergency Loan shall be refinanced for a 10-year period and be repaid over a 10-year period.
2. Plymouth Township shall implement a series of financial management, accounting and bookkeeping improvements to more accurately track and report financial and cash flow conditions. Additionally, the Township shall develop administrative policies and practices to assure all financial management, accounting and bookkeeping transactions are recorded and verified through appropriate "checks and balances."

3. Plymouth Township shall increase the Township's share of the Earned Income Tax (EIT) to 1.5% for residents and to 1.4% for all nonresidents effective July 1, 2005 through December 31, 2007. The additional revenues gained by this increase will be directed to debt reduction and to a Capital Improvement Fund.
4. Plymouth Township shall adhere to an employee wage and salary, and benefit package freeze for 2006 and 2007.
5. Plymouth Township shall further evaluate existing fee and service level structures to assure that service level are at a minimum, equivalent to service level costs.
6. Plymouth Township shall pursue initiatives to update all outdated planning documents, policies and ordinances in accordance with Pennsylvania Municipalities Planning Code regulations and best management practices.
7. Plymouth Township shall pursue the community and economic development opportunities outlined in Chapter 3 and where practical, participate and develop cooperative initiatives with other adjoining municipalities, agencies and civic organizations in pursuit of its community and economic development objectives.

The above recommendations have been evaluated to determine if they are manageable given the available resources of the Township. To address this concern, the Recovery Plan Coordinator has identified many useful, specialized and technical resources that should be utilized by the Township. It should also be noted that it may not be possible to implement all of these recommendations at once, due to the limited resources available to the Township. However, these recommendations should be monitored at six-month intervals, or more frequently if necessary, to ensure that the Township is reacting to current economic and community conditions, as well as programmatic funding opportunities.

It should also be noted that Township officials and staff, as directed by the Recovery Plan Coordinator, have begun implementation of several of the recommendations identified during the development of this Plan.

**A Note About Municipal Consolidation** - This Plan, if followed, can reestablish the financial and operational stability of the Township. It should be noted that a viable long-term option with respect to increasing the quality of services while limiting costs, would likely be the exploration of possible consolidation with a neighboring municipality. In the absence of a mutual voter willingness to support this action, the next best option would be the formation of a regional consortium or council of governments organized to reap the many benefits of cooperative services, gained through operational efficiencies and resource sharing.

**Acknowledgements** - The Recovery Plan Coordinator wishes to acknowledge the cooperation and dedication exhibited by the Plymouth Township Board of Supervisors and staff throughout the Recovery Plan Process. Furthermore, during the preparation of this Recovery Plan, many federal, state, and local agencies and organizations were consulted, and their support and cooperation in supplying information used during the development of this Plan is recognized and

appreciated. An effort has been made to recognize all such sources throughout the contents of this document.

## CHAPTER 1

### INTRODUCTION

***Coordinator's Note:*** *The following document represents the completion of approximately five months of work by the Northeastern Pennsylvania (NEPA) Alliance as the Act 47 Recovery Plan Coordinator for Plymouth Township, Luzerne County, Pennsylvania. During the course of our role as the Recovery Plan Coordinator, the Township has experienced a devastating flood and a major fire in the municipal building, which destroyed the electrical and heating systems, all issues which exacerbated the Township's dire financial situation and created greater challenges for our role as Recovery Plan Coordinator to complete an unqualified final plan. Although there remain issues stemming from these two disastrous events, which are yet to be clarified as to their financial impact upon the community and upon the Recovery Plan itself, we believe this document presents a solid plan for Plymouth Township to follow on its road to financial recovery.*

### **PHYSICAL LOCATION**

Plymouth Township, Luzerne County, Pennsylvania, is a Township of the Second Class located along the Susquehanna River in the greater Wyoming Valley. Plymouth Township is located within the central portion of Luzerne County on the westerly side of the Susquehanna River approximately 8 miles south of the City of Wilkes-Barre. The Township is bounded on the north by Plymouth Borough, on the west by Jackson Township, on the south by Hunlock Township, and on the east by approximately 5.5 miles of shoreline of the Susquehanna River. A map of the Township is available in Appendix A.

Plymouth Township is a typical community along the main stem of the Susquehanna River. The geography of Plymouth Township is characterized by the steep mountainous terrain of both the Larksville Mountains and Shickshinny Mountains in the northern and western portion of the Township, which sharply slope to the southeast, to the Township's low-lying areas along the Susquehanna River where more than eighty homes are within the 100-year floodplain, some even within the 25-year floodplain. As a result of the Township's location within the Susquehanna River Valley and its surrounding steep mountainous terrain to the north, south and west, Plymouth Township is highly vulnerable to flooding.

### **HISTORIC ROOTS OF PLYMOUTH TOWNSHIP**

The Township has a long history dating back to December 28, 1768. According to the Township's Web site, information presented by Marge Gray and Tammy Lamb, the Township was formed, along with five others in the area, by the Susquehanna Company. Typical of the area, and mostly due to economic reasons, early settlers located along the river plains, but despite the occurrence of periodic flooding, the community grew. Neighboring Jackson Township was divided off in 1877, leaving Plymouth Township with its current geographical boundaries. Like many communities in the Wyoming Valley, coal mining, in both its deep mining and strip

mining forms, is a prominent part of the Township's heritage. With the collapse of this industry in the mid-twentieth century, the economic repercussions have resonated in Plymouth Township and in the region to this day.

### **FINANCIAL DISTRESS STATUS**

The beginnings of Plymouth Township's current financial difficulties date back to approximately 1996. The growing difficulties have led to requests from the Township to the Pennsylvania Department of Community and Economic Development (DCED), Governor's Center for Local Government Services (GCLGS) for technical assistance. The technical assistance rendered by the Department culminated in the appointment of James Phillips, Borough Manager of East Stroudsburg Borough, as a Peer Consultant to the Township. Mr. Phillips conducted a financial review of the Township and completed his report in March 2004. Mr. Phillips made numerous recommendations for improved financial management in his report to the GCLGS, much of which has proven to be very beneficial throughout the Act 47 process and the development of this Recovery Plan. The most significant recommendation presented in the Phillips report, is the recommendation to the Township to apply for Act 47 Distressed Municipality Status through DCED.

The Board of Supervisors of Plymouth Township applied for a determination of Distressed Status to DCED through a Resolution adopted May 3, 2004, and a Request for Determination of Municipal Financial Distress under the Municipalities Financial Recovery Act filed May 28, 2004. The GCLGS conducted a Consultative Evaluation of the Township in Spring 2004, and completed the evaluation June 28, 2004. The GCLGS received testimony from Township officials and interested residents about the Township's financial condition and the circumstances that led the Township into their current financial difficulties at a Public Hearing on June 28, 2004.

The findings were referred to the Secretary of the Department of Community & Economic Development in accordance with Act 47. Secretary Dennis Yablonsky approved the Township's application for distressed status, by Departmental Order, on July 27, 2004. The Department then undertook the Request for Proposal process to appoint a Recovery Plan Coordinator as required by Act 47.

### **RECOVERY PLAN COORDINATOR**

The NEPA Alliance was appointed as the Recovery Plan Coordinator by Secretary Yablonsky on August 26, 2004. The NEPA Alliance is a private non-profit regional economic and community development agency, headquartered in Northeastern Pennsylvania. The NEPA Alliance is also a Local Development District as designated by the federal and state governments. The NEPA Alliance has a service territory consisting of Carbon, Lackawanna, Luzerne, Monroe, Pike, Schuylkill, and Wayne counties. The region has a population of approximately 975,000 people and covers 4,400 square miles. The NEPA Alliance is governed by a 40 member Board of

Directors that includes a diverse representation of public and private sector individuals from all seven counties.

The NEPA Alliance has four operating divisions which provide services to businesses, communities, and governments through several contractual relationships with the United States Government and the Commonwealth of Pennsylvania. The Plymouth Township Recovery Plan process is a collaborative effort utilizing the interdisciplinary talents within NEPA's divisions. The NEPA Alliance staff is a dedicated group of professionals with a broad range of expertise and experience in the public and private sectors. The following individuals were assigned to the Plymouth Township Project and contributed to the preparation of this plan: Jeffrey Box, Vice President & Chief Operating Officer and Lead Project Coordinator; Wendi Holena, Accounting Manager; Alan Baranski, AICP, Community & Government Services Manager; Steven Zaricki, Research & Information Manager; Kurt Bauman, Local Government Specialist; Brian Langan, Local Government Specialist and Donna Romiski, Executive Assistant.

### **RECOVERY PLAN SCOPE OF SERVICES**

The NEPA Alliance, as the Recovery Plan Coordinator for Plymouth Township, was contracted to develop this Recovery Plan in accordance with the specifications of the GCLGS and the provisions of Act 47.

Throughout the process, the NEPA Alliance has maintained regular contact with the GCLGS and Plymouth Township officials. Numerous meetings were held with the Board of Supervisors and many work sessions were held at the Plymouth Township Municipal Building with the Township staff. Progress reports were presented at the regular monthly business meetings of the Board of Supervisors in October, November and December 2004 and written reports were provided to the GCLGS as required.

The following issues and activities outlined within the Scope of Work were undertaken during plan preparation or are addressed in the plan document that follows:

#### **Immediate Recovery Measures**

1. A Single Application for Assistance was submitted on the Township's behalf, for a \$300,000 emergency loan to the Governor's Center for Local Government Services.
2. The NEPA Alliance prepared emergency loan application documents for submission to DCED and will do so again as part of the plan implementation process.
3. The NEPA Alliance has contacted vendors with known outstanding balances to establish the exact amounts owed by the Township and the validity of the claims.
4. Contingent liabilities were reviewed and additional questions developed regarding the Township's obligation and additional amounts owed were discovered.

### **Fiscal Stability Measures**

1. Regular contact was maintained with PNC Bank officials regarding the Township's outstanding loans.
2. Revenue and expenditure projections were made for 2005 in preparation of their 2005 budget and for 2006 and 2007 as required.
3. Recommendations are included for balancing the budget, avoiding future deficits and maintaining current obligations.
4. Recommendations to avoid future fiscal emergencies are addressed.
5. Recommendations follow that will enhance the ability of the Township to negotiate new debt.
6. Proposals to reduce debt and to restructure amortization schedules are included.
7. A review was made regarding federal debt adjustment, which is provided in Act 47 and determined not to be warranted.
8. A long-term plan is included to address the Township's 2004 shortfall and prior year's obligations.
9. Recommendations are included to use Act 47 unfunded debt financing to cover unpaid obligations.
10. The NEPA Alliance has reviewed the real estate tax duplicate; met with the Luzerne County Assessor's Office and the Plymouth Township Tax Collector; analyzed the effect of tax exempt properties; and held several discussions with the Earned Income Tax Collector.
11. Recommendations for Payment in Lieu of Taxes (PILOT) are included in the plan.
12. The 2005 budget preparation process indicated the necessity of a complete revision to the Township's fee structure, including a review of all ordinances wherein fees are established.
13. The Township and the NEPA Alliance met on two occasions with the Township's insurance agent to make certain all coverages were adequate.

### **Financial Management Issues**

1. Recommendations are made herein that will satisfy judgments, past due accounts payable, and past due and payable payroll and fringe benefits.

2. Elimination of deficits and deficit funds is an integral part of the plan that follows.
3. Restoration of funds from the General Fund to the Sewer Fund is included in the plan.
4. Changes and recommendations to the budget process, accounting and automation are included in the plan.
5. Recommendation is made to further study the police pension fund issue, including seeking a legal opinion on the Township's obligation to fund the plan, given the elimination of the police department in 2004.
6. Recommendations are included in the plan to address unpaid obligations.
7. A review of existing debt and formulation of recommendations to restructure debt was conducted.
8. The NEPA Alliance has reviewed the financial management system of the Township and has made recommendations in the following chapters of the plan.
9. Recommendations are included for better reporting of financial statements to the Supervisors for comparison to budget figures, uncollected receivables and bills payable on a monthly basis.
10. A review of service charge billing procedures was completed and recommendations prepared.
11. The accounting system was reviewed and recommendations are made consistent with the ability of the limited number of staff persons to establish internal control procedures.
12. Discussion was held with the Supervisors regarding internal control procedures and specific recommendations are included.
13. Recommendations are included for the establishment of budget procedures for future years.
14. A review of tax collection procedures was conducted and recommendations are made for the Township to meet twice annually with the Earned Income Tax (EIT) Collector and to conduct a Request for Proposal (RFP) process every three (3) years.
15. The Township does not have any established pension funds.
16. Prior year audit information was reviewed, however, the information was vague and reflected the auditor's inability to render an opinion because of poor Township record keeping.

### **Municipal Operational Measures**

1. Township staffing levels, as well as permanent and temporary positions, were reviewed within the 2005 budget process.
2. Changes in municipal ordinances are recommended to generate additional fee revenue and other operational issues.
3. A review of whether functional consolidation or privatization of existing municipal services are appropriate is included.
4. The organizational and administrative structure needs some revision and training for both elected officials and staff should be established.
5. Service levels within Plymouth Township were analyzed along with alternative means of service delivery, productivity improvements and Township support for the volunteer fire departments.

### **Interagency/Intergovernmental Cooperation Initiatives**

1. Meetings were held with other state and local agencies regarding solid waste, sanitary sewer, mine reclamation and flood mitigation issues.
2. A discussion of whether consolidation or merger, as a viable long-term alternative for Plymouth Township is included.
3. Recommendations are made consistent with the effort to increase communications with neighboring municipalities and other service organizations.
4. Intergovernmental cooperative efforts are almost nonexistent in the Plymouth Township area. Consequently, recommendations to open channels of communication have been made toward specific cooperative issues.

### **Future Community Development Issues**

1. A capital improvement plan is included within the Recovery Plan, but it is limited in scope, due to the extraordinary flood and fire events which affected the Township during the process.
2. Recommendations were considered for use of Commonwealth economic development programs.
3. Infrastructure within the Township was examined relative to conditions prior to and after the flood event caused by Tropical Storm Ivan. Much of the damaged infrastructure has been designated as flood-related and the Township is awaiting Federal Emergency

Management Agency (FEMA) and Pennsylvania Emergency Management Agency (PEMA) approvals to commence projects.

4. Economic and Community Development issues were also examined including recommendations to improve both economic development opportunities and the tax base. Grant administration and overall land-use planning was also reviewed.

## **RECENT CATASTROPHES**

The above described Scope of Work performed by the NEPA Alliance was made more difficult than anticipated, when the Township and the Recovery Plan process was affected by events beyond control. The NEPA Alliance encountered a difficult task at the outset, which was complicated many times by two extraordinary events that will effectively delay the financial recovery of Plymouth Township.

**Hurricane Ivan Flood Event** - On September 17 and 18, 2004, the Township was affected by a flood event caused by Tropical Storm Ivan. Approximately six to eight inches of rain fell in a twelve-hour period in the Luzerne County area and even more in the upper Susquehanna River Watershed. Many square miles of Plymouth Township are within the flood plain of the Susquehanna River and they experienced extensive flooding. The most populated area of the Township located within the floodplain is the West Nanticoke area, which was hit especially hard by the flood swollen Susquehanna River and Harveys Creek. The flood impacted the current municipal operating budget by creating additional Township expenses in personnel overtime, dumpster rentals, equipment rentals, professional engineering services and other related cleanup costs. The Township's estimated expenditures attributable to the flood event are over \$48,000. It is estimated that the Township will receive \$48,600 in reimbursement from FEMA and PEMA. These unexpected expenses have seriously hurt the Township's cash flow position because emergency costs were incurred and reimbursement from FEMA and PEMA is still months away.

More devastating is the infrastructure-related flood damage to public roads, storm sewers and the sanitary sewer system, carrying a cost of approximately \$6 million as estimated by the Township's engineer. Documentation of the damage and cost estimates for these infrastructure repair projects will be presented by the Township to FEMA and PEMA for consideration of funding. The impact of this disaster on an already tenuous financial situation has been dramatic. The GCLGS, the NEPA Alliance nor the Township could have predicted this problem.

**Township Municipal Building Fire** - The second event which has seriously affected the Township during the Act 47 recovery plan process was a devastating fire which struck the Public Works Garage, which is located on the lower level of the Municipal Building, during the night of December 17, 2004. Employees of the Public Works Department left work at the regular time after spending that Friday preparing trucks for a predicted snowfall over that upcoming weekend. The NEPA Alliance recommended early in the recovery plan process that repairs be undertaken to prepare the vehicles for winter weather and the Township had just completed repairs on two trucks that were to be severely damaged by the fire. One of the vehicles was destroyed and has

since been determined by the Pennsylvania State Police Fire Marshall to have been the source of the fire. A short in the electrical system of the vehicle caused an engine compartment fire, which engulfed the truck and spread throughout the Public Works Garage.

The damage to the facility and the equipment stored in the lower level was extensive. The upper level of the building, which houses the municipal offices and meeting hall was smoke and water damaged. The entire building was left without power or heat, thereby causing the administrative operations to shut down. Only recently have the Township's administrative functions returned to operation based from a small office trailer at the municipal building parking lot. Insurance adjusters have been to the facility and have committed funds to help the Township in the short term while further damage assessments and interim repairs are undertaken.

The fire has delayed progress on the development of the Recovery Plan by several weeks. At the same juncture, neither the Township nor the NEPA Alliance can effectively estimate the total financial impact on the Township caused by the fire, and therefore cannot address these unforeseen costs in the Recovery Plan. Replacement of the one vehicle lost in the fire is the only known cost. The Township's insurance carrier will only reimburse the Township for the current value of the vehicle lost, not its replacement value. It will undoubtedly cost the Township out of pocket funds to find an adequate replacement vehicle because good used public works vehicles are difficult to locate. As the preparation of the Recovery Plan for Plymouth Township moves forward in January 2005, the total financial impact of the fire is still unclear.

The Recovery Plan that follows details the work that has been performed by the NEPA Alliance in coordination with Township officials. There are additional financial uncertainties that have been created as a result of the flood and fire events, both of which have resulted with Township obligations that cannot be fully calculated at this time. The NEPA Alliance has prepared the best Recovery Plan possible, given the extraordinary circumstances that Plymouth Township has experienced during this time period.

The NEPA Alliance would like to thank the Plymouth Township Board of Supervisors, the Township Solicitor, the Township Staff, and the Governor's Center for Local Government Services (GCLGS) for their assistance, cooperation and understanding during the preparation of this Recovery Plan.

### **ACT 47 PLAN PREPARATION AND FILING**

In accordance with the timeline outlined within Act 47, on February 1, 2005, NEPA provided bound copies of the prepared plan to the Pennsylvania DCED, to the Township Secretary for inspection by the interested public, each of the Township Supervisors and the Township's Solicitor. Furthermore, electronic copies were posted on the NEPA website and the DCED website for public review.

Notice of these filing actions was made through Legal Notice which appeared in the Citizens Voice newspaper on February 1, 2005 (see Appendix D) and the Luzerne County Legal Reporter. Furthermore, the Legal Notice announced a Public Meeting scheduled for 7:00 pm,

February 17, 2005 to be held at the Township Municipal Building for the purpose of providing an opportunity for the public to formally offer oral and/or prepared comments about the content of the plan's findings and recommendations.

**Recovery Plan Comments and Coordinator's Public Meeting** – As stipulated under Act 47 written comments were accepted for a fifteen day period, ending 5:00pm February 16<sup>th</sup>. Four anonymous letters and one name-identified email were received by the Recovery Coordinator during the written comment period. The common thread among the four letters concerned opposition to the imposition of a 15 mill increase of the real estate property tax, recommended within the recovery plan. The email correspondence addressed concerns and suggestions focusing on a more supportive role which the Township Planning Commission could provide in the overall improvement of the township.

During the comment period prior to the public meeting, the Township Supervisors communicated with the NEPA Recovery Coordinator team on two occasions their concerns about the proposed increase of the municipal real estate property millage. Although the Supervisors recognized the necessity of generating additional funds to meet the township's financial requirements, it was suggested that sufficient revenues could be raised through an increase in the Earned Income Tax. The Recovery Coordinator agreed to prepare an alternative revenue enhancement approach utilizing an increase in the EIT for residents as well as non-residents (this is discussed in greater detail in Chapter 4) that in the end would not compromise the financial integrity of the recovery plan.

The Recovery Coordinator prepared a financial analysis summary sheet outlining the elimination of the originally proposed property tax increase, the alternative increase in the local Earned Income Tax and the proposed use of the funds generated from EIT increase. This information was explained in an opening statement by the Recovery Coordinator at the February 17<sup>th</sup> Public Meeting and was also provided as a handout to the attending public.

At the Public Meeting, eleven individuals provided oral statements expressing their concerns about a variety of issues including the need for improved municipal services, opposition to any additional taxes and recognition of the necessary actions outlined in the financial recovery plan. On behalf of the Board of Supervisors, the Chairperson expressed the Supervisors' support for the plan as presented with the outlined revisions prepared by the Recovery Plan Coordinator. All comments were duly recorded and considered in the development of this final plan.

**Recovery Plan Coordinator's Revised Plan** – With the endorsement of the Township Board of Supervisors, the Recovery Plan Coordinator revised the plan to incorporate the increase in the EIT rate and the rescission of the originally proposed property tax increase. The revised plan (in this current form) has been delivered to the Township Secretary, each member of the Board of Supervisors and the Township's Solicitor, as required by Act 47 within ten days of the Coordinator's Public Meeting.

No later than March 14, 2005 (twenty-five days following the date of the Coordinator's Public Meeting), the Board of Supervisors must either enact an ordinance approving this Plan (see

Appendix E) or shall reject this plan and prepare its own plan in accordance with the procedures delineated in Section 246 of Act 47.

## **CHAPTER 2**

### **DESCRIPTION OF PLYMOUTH TOWNSHIP**

This chapter provides information about the government structure and municipal staffing of Plymouth Township. Also included in the chapter is a description of the taxes and fee revenues collected by the Township, an analysis of the real estate acreage within the Township that is tax exempt and a demographic analysis.

#### **GOVERNMENT AND PERSONNEL**

As a result of its population density being below 300 people per square mile, the Township is governed by the articles of “The Second Class Township Code” and the general laws of the Commonwealth of Pennsylvania. The governing body consists of a three-member Board of Supervisors, with each of the current members having terms expiring in 2006, 2008 and 2010. The three Township supervisors are elected at-large.

As of January 2005, there were eight people employed by the Township; three full-time and five part-time. The three full-time employees consist of a chief administrative position of Township Secretary/Treasurer; a Roadmaster/Building Inspector, currently filled by an individual also serving as the Chairman of the Township Board of Supervisors; and a Road Foreman. The five part-time employees consist of a secretary whose primary responsibilities entail administrative duties with the sewer authority, two road maintenance workers, a Zoning Officer and a Code Enforcement Officer. In recent years, the Township operated its own police department, which provided 24/7 coverage for the entire Township. In January 2004, the police department was eliminated due to financial constraints and the Township is now patrolled by the Pennsylvania State Police. There are two volunteer fire departments in the Township providing fire suppression and emergency services for all Township areas. Thirty volunteer firefighters operate from the Tilbury Station and twenty-two volunteer firefighters operate from Station No. 1.

#### **TAX REVENUES AND FEES**

**Refuse Collection and Recycling Services** - The Plymouth Township Public Works Department provides weekly refuse collection and voluntary curbside recycling. Plymouth Township uses the “pay for an actual amount” system for their refuse collection by charging residents \$2.00 per bag. The Township provides containers for recycling materials and charges residents \$24.00 per year for the recycling pickup services. According to the Township Secretary/Treasurer, there is approximately a 33 percent participation rate in the voluntary recycling program. To address revenue shortfalls needed for the provision of these services, commencing in 2005, the Township Supervisors increased the solid waste fee to \$2.50 per bag and the recycling fee to \$30.00 annually per customer.

**Sewage Treatment Fees** - Sewage treatment fees are billed by the Township to residential customers served by the central sewer system at a rate of \$31.25 per quarter or \$125.00 per year.

Commercial customers are billed at a rate depending upon their usage quantified in Equivalent Dwelling Units (EDUs). The Wyoming Valley Sanitary Authority also bills the Township users on the sanitary sewer system for sewage treatment services.

**Local Taxes** - Prior to the development of this Recovery Plan, real estate taxes in the Township amounted to a total of 34 mills, of which 14 mills were applied to general Township operating expenses, 17 mills were applied toward payment of outstanding financial debt and 3 mills were applied toward the operations of the Township's two volunteer fire departments. One mill brings in approximately \$3,500 in revenue to the Township.

Other local taxes collected in Plymouth Township in recent years include: an earned income tax of 0.5 percent, a \$5.00 per capita tax, a \$5.00 occupational privilege tax and a 0.5 percent real estate transfer tax. Increased tax rates effective for 2005 are presented in Chapters 4 and 5.

**Real Property Valuations** - According to the Luzerne County Assessor's Office, all real property in the county is currently undergoing a reassessment that is being conducted by 21st Century Appraisals. Unfortunately, it is not known when the reassessment process will take place in Plymouth Township, but it will be completed over the next year. The countywide reassessment will take effect in 2007, utilizing a base year of 2006. Table B-1, in Appendix B, indicates the total certified values for 2002, 2003 and 2004 for Plymouth Township along with the real estate tax revenue that is available for use by the Township.

**Tax Exempt Properties** - There is an inordinate amount of tax-exempt acreage within Plymouth Township, which greatly hampers its ability to generate sufficient revenues to meet the costs of basic municipal services. The 73 tax-exempt real properties in Plymouth Township amount to a total of 2,406.76 acres out of a total area of 10,233.6 acres (9,926.4 acres of land and 307.2 acres of water). These properties, which are 23.5 percent of the total Township acreage, carry assessments of \$65,810.00 in land and \$151,130.00 in improvements, totaling \$216,940.00 in assessed valuation. When the Township's local real estate tax rate of 34 mills is applied, it is revealed that a total of \$7,376.00 in unrealized tax revenue is not available to the Township. With almost 25 percent of the Township's land being tax exempt, the Township must absorb the lost revenue or generate alternative funds necessary to provide services to its residents. Of these 73 properties, the number of acres for five parcels could not be determined, and two of the five properties did not have an assessed value. The other three properties had a total assessed value in land of \$780 and it is included in the aforementioned total.

## **DEMOGRAPHIC ANALYSIS**

**Population Changes** - The population of Plymouth Township increased from 1,773 in 1990 to 2,097 in 2000 and this reflects an 18.3 percent increase. During the same period, the population of the United States and Pennsylvania increased by 13.2 percent and 3.4 percent, respectively. However, during the same period, the population of Luzerne County fell by 2.7 percent. Detailed information regarding the 1990 to 2000 population trends for the United States, Pennsylvania, Luzerne County and Plymouth Township are available in Table B-2 of Appendix B.

According to the U.S. Census Bureau, the 2003 estimated population for the Township was 2,086, which reflects a 0.5 percent decrease between 2000 and 2003. This decrease of 11 people is a portion of the projection provided by the Pennsylvania Department of Environmental Protection, Division of Water Use Planning that there will be a decrease in population by 717 people or a 34.2 percent decrease from 2000 to 2010, consequently estimating that the 2010 population in Plymouth Township will be 1,380 people.

**Aging Population Trends** – In Plymouth Township, there was a positive population growth between 1990 and 2000, with a 7.5 percent increase in the less than 18 years age group, an 18.1 percent increase in the 18 to 64 age group and a 36.6 percent increase in the 65 and over age group. During the same period, the only double-digit percent increase for all three age groups occurred in the United States, with a 13.7 percent increase in the less than 18 years age group, a 13.2 percent increase in the 18 to 64 age group and a 12.0 percent increase in the 65 and over age group. Pennsylvania experienced only a single-digit percent increase during the same period with a 4.6 percent increase in the less than 18 years age group, a 2.5 percent increase in the 18 to 64 age group and a 4.9 percent increase in the 65 and over age group. Finally, Luzerne County had a single-digit percent loss in all three age groups with a 4.4 percent decrease in the less than 18 years age group, a 2.0 percent decrease in the 18 to 64 age group and a 2.7 percent decrease in the 65 and over age group. In Appendix B, Table B-3 provides detailed information for the under 18 age group, Table B-4 provides detailed information for the 18 to 64 age group and Table B-5 provides detailed information for the 65 and over age group.

According to the 2000 Census, the median age in Plymouth Township in 2000 was 39.7 years, which is lower than Luzerne County with 40.8 years, but higher than Pennsylvania with 38.0 years and higher than the United States with 35.3 years.

**Housing Unit Trends** - In Plymouth Township from 1990 to 2000, there was an increase in the total number of housing units by 182, or 25.4 percent. During the same period, there was a 13.3 percent increase in the United States, a 6.3 percent increase in Pennsylvania and a 4.3 percent increase in Luzerne County. Detailed information regarding the total number of housing units is available in Table B-6 of Appendix B.

**Housing Unit Occupancy Trends** - The total number of housing units is equal to the sum of owner-occupied housing units, renter-occupied housing units and vacant housing units. According to Table B-7 of Appendix B, Plymouth Township experienced an increase of 169 owner-occupied housing units from 1990 to 2000. This was a 32.6 percent increase. During the same period, the United States had an 18.3 percent increase, Pennsylvania had a 7.2 percent increase and Luzerne County had a 4.5 percent decrease. However, during the same period, Plymouth Township had a 7.6 percent decrease in renter-occupied housing units, which is equivalent to 11 units. The United States had an 8.3 percent increase, Pennsylvania had a 3.9 percent increase and Luzerne County had a 20.5 percent increase in renter-occupied housing units from 1990 to 2000. Information regarding renter-occupied housing units from 1990 to 2000 is presented in Table B-8 of Appendix B.

**Vacant Housing Trends** - The number of vacant housing units in Plymouth Township increased by 24 units from 1990 to 2000. When comparing the percent increases with the United States, at 1.0 percent, Pennsylvania, with 6.9 percent and Luzerne County, with 36.4 percent, Plymouth Township had the highest percent increase in vacant housing units with 44.4 percent. Table B-9 of Appendix B provides detailed information regarding vacant housing units.

**Median Housing Value** – In both 1990 and 2000, Plymouth Township had a median housing value that was lowest when compared to the United States, Pennsylvania and Luzerne County. In 1990, the median housing value in Plymouth Township was \$47,200 as compared to \$79,100 in the United States, \$69,700 in Pennsylvania and \$56,000 in Luzerne County. On the other hand, in 2000, the median housing value in Plymouth Township was \$80,300 as compared to \$119,600 in the United States, \$97,000 in Pennsylvania and \$84,800 in Luzerne County. Although Plymouth Township continues to have the lowest median housing value among the four geographies, it had the highest percent increase with 70.1 percent. Luzerne County was second with a 51.4 percent increase and it was followed by the United States with a 51.2 percent increase. Pennsylvania had the lowest percent increase in median housing value with 39.2 percent. Information regarding the median housing value for 1990 and 2000 is presented in Table B-10 of Appendix B.

**Aging Housing Stock** – The percentage of housing stock for the periods 1939 or earlier, 1940 to 1959, 1960 to 1969, 1970 to 1979, 1980 to 1989, 1990 to 1994, 1995 to 1998 and 1999 to March 2000 was compared for the United States, Pennsylvania, Luzerne County and Plymouth Township. Table B-11 of Appendix B provides detailed information about these percentages. Among the four aforementioned geographies, Plymouth Township has the highest percent of housing stock that was constructed in 1939 or earlier with 50.7 percent as compared to the United States with 15.0 percent, Pennsylvania with 30.3 percent and Luzerne County with 43.8 percent. On the other hand, from 1980 to 2000, only 5.6 percent of the entire housing stock in Plymouth Township was constructed during that period as compared to 32.8 percent in the United States, 20.6 percent in Pennsylvania and 14.4 percent in Luzerne County.

**Per Capita Income Trends** - Table B-12 of Appendix B provides information about per capita income for Plymouth Township and a comparison to that of Luzerne County, Pennsylvania and the United States. Per capita income in Plymouth Township was lower than that in Luzerne County by 17.6 percent or \$2,111 in 1989 and by 29.7 percent or \$4,177 in 1999. Per capita income in Plymouth Township was \$4,177 or 29.7 percent lower than that in Pennsylvania in 1989 and in 1999, it was \$3,595 or 17.2 percent lower. Per capita income in Plymouth Township was \$4,529 or 31.4 percent lower than in the United States in 1989 and in 1999, it was \$4,302 or 19.9 percent lower. From 1989 to 1999, per capita income increased at a higher rate in Plymouth Township, with 74.8 percent, than in the United States, with 49.7 percent, Pennsylvania, with 48.4 percent and Luzerne County, with 51.9 percent.

**Poverty Rate Trends** – Theoretically speaking, when there is an increase in per capita income over time, there will be a decrease in the poverty rate, which in this case is the percent of families in poverty. Table B-13 of Appendix B indicates that Plymouth Township had a decrease in poverty rate of 0.6 percentage points, from 7.5 percent in 1989 to 6.9 percent in 1999. This was second only to the United States with a decrease in poverty rate of 0.8

percentage points, from 10.0 percent in 1989 to 9.2 percent in 1999. In 1989, the poverty rate in Plymouth Township, at 7.5 percent, was also below that of Pennsylvania, which was 8.2 percent, and that of Luzerne County, which was 8.3 percent. The same held true in 1999 with the poverty rate in Plymouth Township, at 6.9 percent, was also below that of Pennsylvania, which was 7.8 percent, and that of Luzerne County, which was 8.1 percent.

**Employment** – Between 1990 and 2000, there was an increase of 188 people who live in Plymouth Township, are at least age 16 and are employed. This reflects an increase of 23.4 percent. During the same time period, there was only an increase of 446 people who live in Luzerne County, are at least age 16 and are employed. Plymouth Township had the highest percent increase in employment as compared to the United States with 12.1 percent, Pennsylvania with 4.0 percent and Luzerne County with 0.3 percent from 1990 to 2000. Increasing employment coincides with increasing per capita income and decreasing poverty rate, in terms of percent of families in poverty. Detailed information regarding 1990 and 2000 employment for the United States, Pennsylvania, Luzerne County and Plymouth Township is presented in Table B-14 of Appendix B.

## **SUMMARY OF DEMOGRAPHIC ANALYSIS**

- Population increased 18.3 percent in Plymouth Township between 1990 and 2000. However, the population is projected to fall, between 2000 and 2010, by 717 people or 34.2 percent. This population decline, along with the Township’s hilly terrain and poor infrastructure that makes it difficult for people to have homes constructed, could cause revenues from earned income taxes, per capita taxes and real estate transfer taxes to decrease.
- From 1990 to 2000, Plymouth Township had a higher percent change of people who are 65 years of age or over than the United States, Pennsylvania and Luzerne County. In other words, only 14.5 percent of the population in Plymouth Township was at least age 65 in 1990 as compared to 16.7 percent in 2000. This indicates that the population of Plymouth Township is becoming older, which leads to having more people being on a fixed income and having a declining per capita tax base.
- Between 1990 and 2000, the number of housing units in Plymouth Township increased by 25.4 percent and during the same period in the Township:
  - The number of owner-occupied housing units increased by 32.6 percent.
  - The number of renter-occupied housing units decreased by 7.6 percent.
  - The number of vacant housing units increased by 44.4 percent.

This indicates that there is some new housing construction occurring in the Township. However, the new units may be considered as replacement housing because of the high percent increase in the number of vacant housing units.

- The median housing value in Plymouth Township, in 2000, at \$80,300 is 67.1 percent of the median housing value in the United States, which is \$119,600, 82.8 percent of the median housing value in Pennsylvania, which is \$97,000 and 94.7 percent of the housing value in Luzerne County, which is \$84,800. This indicates that real estate tax revenues in Plymouth Township are lower than the county average.
- When compared with the United States, Pennsylvania and Luzerne County, Plymouth Township has the oldest housing stock because over 50 percent of it was constructed in 1939 or earlier and only 5.6 percent was constructed between 1980 and 2000. Depending on its condition, an older housing stock leads to lower real estate tax revenues.
- In both 1989 and 1999, per capita income in Plymouth Township was lower than the United States, Pennsylvania and Luzerne County. A low per capita income leads to low income tax-based revenues.
- Per capita income in Plymouth Township increased from \$9,891 in 1989 to \$17,285 in 1999. This increase of \$7,394 or 74.8 percent was coupled with a decrease in the percent of families in poverty in Plymouth Township by 0.6 percentage points and an increase in employment by 23.4 percent. This indicates that although the per capita income in Plymouth Township remains to be lower than that in the other comparable geographies, it is on the increase, which leads to an increase in local income tax revenues.

In conclusion, the financial health of the Township is adversely affected because in terms of real estate tax revenues, approximately 25 percent of its land area is owned by tax-exempt entities, that its median housing value is low primarily as a result of the majority of the housing stock dates to 1939 or earlier and it has geographical limitations to future growth. In terms of local income tax revenues, the population is projected to decline between 2000 and 2010, its population is becoming older, which leads to more people being on fixed incomes and its per capita income continues to be lower than that of the United States, Pennsylvania and Luzerne County.

## CHAPTER 3

### ECONOMIC & COMMUNITY DEVELOPMENT

The opportunity for future economic development in Plymouth Township is extremely limited due to the lack of developable land. Within Plymouth Township, development restrictions are attached to large parcels of public lands which include 1,250 acres in the Lackawanna State Forest, 1,657 acres located within the 100-year floodplain of the Susquehanna River and over 800 acres of abandoned mine lands. The steep sloping topography of the Township poses further restrictions on development opportunities and in effect, greatly limits the potential to expand the Township's current tax base.

Given the geophysical and land-use constraints within the Township, is it apparent that the Township must develop an aggressive Economic and Community Development strategy that would result with sustainable development capable of maintaining adequate public safety and public works services. In order to explore and pursue development activities and policies that will result with positive economic and community impacts for the Township, it is important to fully understand the constraints and obstacles the community currently faces.

#### **TOWNSHIP PLANNING POLICIES, DOCUMENTS AND ORDINANCES**

As part of the recovery plan process, the coordinator conducted a review of the Township's current practices exercised toward the development of local planning policies and the suitability of the Township's current planning documents and ordinances.

**Plymouth Township Planning Commission** - The primary function of the Commission is to review subdivision and land development proposals, engage in the development of local planning policies and provide resource referrals. The Plymouth Township Planning Commission, which is comprised of five volunteers, has successfully provided the talents of its members, on occasion towards all facets of grant writing and administration. Planning Commission members have worked on applications which have resulted with grant awards through DEP (Growing Greener), the Susquehanna River Basin Commission (SRBC), and the League of Women Voters in recent years for various projects within the Township. The talents available from these volunteers should continue to be utilized within reasonable limitations of the time and talent offerings of the members. This considered, an appropriate level of resources should be allocated to the Planning Commission to support this important role in the implementation of the recovery plan. Consideration shall also be given to technology enhancements (website development, GIS technologies, computer station) that may assist with tracking the activities of the Planning Commission and could also provide a means for greater participation by Planning Commission members and other volunteers offering their time and talents toward the improvement of the township.

In addition to this role, considering the age and obsolescence of the Township's current planning documents, the Planning Commission shall also refocus its efforts upon updating the basic planning policy documents governing the Township, outlined in the following sections.

**Township Comprehensive Plan** - Typically, a community's Comprehensive Land-Use Plan defines how a municipality should be developed and where certain types of development should and should not occur. Within a comprehensive plan, use of the land is tailored to match the land's suitability, typically by reserving tracts of existing and undeveloped land for alike and similar compatible uses, which when laid out, presents a scheme for a harmonious and appropriate land use-plan to guide the future development of the community.

Generally, a plan has limited authority. It reflects what the community would like to see happen. Its utility is that it guides other local measures, such as capital improvement programs, zoning ordinances, and subdivision and land development ordinances.

Plymouth Township enacted a "Comprehensive Development Plan: 1974–1990," but it is considered to be old and outdated. Under the Township's 1974-1990 Comprehensive Development Plan, the Township had been divided into the following land-uses: Low Density Residential; Medium Density Residential; Local Commercial; Highway Commercial; Industrial; Public; Semi-Public; Special Use; and Floodplain.

**Multi-Municipal Planning Opportunities** - The Township needs to take a fresh look at an overall community development strategy for the future. Many of Plymouth Township's community development needs are apparent, but a comprehensive evaluation must be initiated, which will identify priorities and opportunities in the context of immediate, mid and long-term community development objectives. It would also be prudent to view the Township's needs and opportunities in a regional context by going beyond its municipal boundaries. Broader regional interests have been addressed in the Bi-county Open Space Plan, the Earth Conservancy Land-Use Plan and the Susquehanna Warrior Trail Plan. Such perspectives could open the door to greater economic advantages for Plymouth Township and its municipal neighbors. In a regional framework, economies of scale, combined resources and a combination of unique local attributes could create a forum to pursue opportunities advantageous to the region, otherwise unattainable to local municipalities on their own. The South Valley Partnership (SVP) may be one such entity to consider such an approach and in fact, the development of a multi-municipal comprehensive plan could serve as a rallying point for the SVP to pursue its mission. Nonetheless, whatever the context in which an update of the Township's comprehensive plan is conducted, it must be done so in accordance with the provisions of the Pennsylvania Municipalities Planning Code.

**Township Zoning Ordinance** - A zoning ordinance regulates development by dividing a community into zones or districts and setting development criteria for each zone or district. Appropriate districts include public use, conservation, agriculture, and cluster or planned unit developments that keep buildings out of the floodplain, wetlands and other areas, which are not appropriate for intensive development. Considering the geophysical restrictions of much of the land within the Township, it is integral that zoning be appropriate to its development potential, compatible with adjoining land uses and providing economic value to the community with consideration to public safety. The Township of Plymouth Zoning Ordinance was adopted on June 13, 1974 as Ordinance No. 19 and was most recently amended on April 6, 1987. In accordance with the Comprehensive Development Plan, the Township has been divided into the following zoning districts: Special Residential District; One-Family Residential District; Two-

Family Residential District; Neighborhood Commercial District; Highway Commercial District; Light Manufacturing District; and a Floodway District; Flood-Fringe District; and Approximated Floodplain District were added June 17, 1977.

Considering that the Township's current zoning ordinance was last updated in 1987, the ordinance is due for an overhaul to ensure that zoning provisions are in compliance with the Pennsylvania Municipalities Planning Code and will provide for the most contemporary land-use regulations, which will protect the character of the community as well as property values. It is recommended that the Township's zoning ordinance be updated subsequent to the development of a new comprehensive plan. This will ensure that zoning districts will be consistent with the Township's future land-use plan and that the ordinance is based upon a sound community development and planning rationale.

If the Township were to embark on a multi-municipal comprehensive plan update, the prudent next step would be to incorporate the agreed upon land use and community objectives into a Multi-Municipal Zoning Ordinance. This would legislate sound land-use and planning practices on a regional scale and will ensure that continuity unfolds as community and economic development initiatives are implemented.

**Township Subdivision and Land Development Ordinance (SALDO)** - Subdivision regulations govern how land will be subdivided into individual lots and they also set construction and location standards for the infrastructure built by the developer, including roads, sidewalks, utility lines, storm sewers and drainage ways. Subdivision regulations do not have much impact in areas already built-up. However, some communities incorporate standards for large single-lot developments, such as shopping centers, into their subdivision regulations. Good design of a land subdivision will reflect the needs for open-space, schools, municipal utilities and access. These regulations are the methods used to insure proper construction of streets, sewer and water infrastructure, and surface drainage facilities. In Pennsylvania, counties have the authority to review and comment on local subdivision plans. If the subdivision is beyond the jurisdiction of a municipality, the county has final authority over the project.

Procedures and standards for land development and subdivisions in the Township of Plymouth are regulated under the Township's Subdivision and Land Development Ordinance (SALDO), adopted September 1990.

To ensure that future development in the Township is undertaken with consideration for consistency with the Township's community development objectives, it is suggested that the Township's Subdivision and Land Development Ordinance be updated following the completion of a new comprehensive plan. As with the zoning ordinance, the Township's SALDO must be reviewed to incorporate the most current regulatory provisions, which address municipal authority over the quality of land development practices in the Township. Considering the limited amount of available developable land and the geophysical restrictions of much of the Township's land area, it is particularly important that land development practices be undertaken that will enhance property values, protect existing resources and guard the public welfare from adverse impacts of under regulated land development. Considering that the Township's existing SALDO is over fourteen years old, it is recommended that this ordinance be reviewed and

updated as part of an overhaul of the Township's planning, zoning and land development policies and ordinances.

### **SANITARY SEWER SYSTEM**

Since September 15, 2003, Plymouth Township has been under administrative order by the Pennsylvania Department of Environmental Protection (DEP) to design and construct a sanitary sewer collection system that provides public sewer service to certain developed portions of the Township currently plagued by failing on-lot systems. This most recent order is the third administrative order that the Township has received since the mid 1970s for violating the Sewage Facilities Act and Clean Streams Law.

Under a contract developed by the current Board of Supervisors, Michael J. Pasonick, Inc., the Township engineering firm, prepared and submitted Plymouth Township's Updated Act 537 Plan on June 14, 2004 and a "Supplement" to the Plan on August 4, 2004 in compliance with the DEP order. On November 23, 2004, DEP approved the Township's Plan.

Currently, there are 213 Equivalent Dwelling Units (EDUs) serviced by Plymouth Township's sanitary sewer collection system. The construction of the new sewer lines will add 278 EDUs to the overall system. Upgrades to the existing system and the design and construction of new sewers in the targeted unserved areas are estimated to cost the Township \$5,616,000.

In order to adhere to the administrative order imposed by DEP, Plymouth Township must follow a stringent project schedule which includes:

- January 2005 – Apply for PENNVEST Loan for engineering design;
- March 2005 – Initiate design proposed Collection/Conveyance Facilities;
- December 2005 – Complete Design of Sewer Extension Projects; Submit Permit Applications to DEP and PennDOT;
- December 2005 - Submit Part II Water Management permit application;
- December 2005 – File Application for financing (PENNVEST, Rural Utility Services – (RUS, PennSTEP, etc.);
- January 2006 – Issue Project Specifications for Bidding;

In order to meet the financial needs of the sewer collection system project, Plymouth Township will pursue a financial package that will likely consist of:

- PENNVEST loan not to exceed \$300,000 for engineering design;
- PENNVEST loan/grant financing package for construction;
- PennSTEP grant request (\$15,000 maximum limit);
- Rural Utility Services (RUS) Low-to-Moderate Income Families – Lateral connection;
- Community Development Block Grant (CDBG)

With consideration to the construction of the expanded sanitary sewer collection system, the results of this effort will enhance the quality of life, health and safety of the residents living

within the expanded service area. The sewer service to this area may also serve as a catalyst for some limited additional spot development on lots not otherwise buildable, due to unsuitable conditions for on-lot systems and the existence of failing systems on adjoining lots. Although a costly endeavor, this investment will improve the housing and neighborhood quality for the residents living there, and at a minimum, will also sustain the property values within this area of the Township.

**Stormwater Management Regulations** - Stormwater management regulations—usually part of a subdivision ordinance—require developers to build retention or detention basins to minimize the increases in runoff caused by impervious surfaces and new drainage systems. Generally, each development must not let stormwater leave at a rate higher than that under pre-development conditions. The regulations may also require that runoff be held on site long enough to allow the pollutants to settle into the basin so that they will not be carried to streams.

Development outside a floodplain can contribute significantly to flooding problems. Runoff is increased when natural ground cover is replaced by urban development. Unconstrained watershed development often will aggravate downstream flooding and overload a community's drainage system. Runoff from developed areas also picks up pollutants on the ground, such as road oil and lawn chemicals, and carries them to the receiving streams.

Stormwater Management Control regulations, specific to Plymouth Township, are included in the Township's Subdivision and Land Development Ordinance dated September 1990 in Section 608, pp. 59-63.

As in the case of the overall Subdivision and Land Development Ordinance, the general stormwater management provisions are now fifteen years old and must be updated to current design standards. However, beyond the need for updating, the standard practice of requiring each development to manage stormwater to the same criteria has several shortcomings:

- It does not account for differences in stream and watershed conditions;
- Municipalities within the same watershed may require different levels of control of stormwater;
- There is no review of the downstream impacts from runoff or any determination of whether the usual standards compound existing flooding problems; and
- It results in many small basins on private property that may or may not be properly maintained.

The way to correct these deficiencies is to conduct a master plan study of the watershed to determine the appropriate standards for different areas. The Commonwealth of Pennsylvania Storm Water Management Act of 1978 (Act 167) was enacted to encourage such regional watershed planning. When the plans are completed, the various effected municipalities adopt new regulations based on the findings.

The main objective of an Act 167 stormwater management plan is to control stormwater runoff on a watershed-wide basis rather than on a site-by-site basis, taking into account how

development in any part of the watershed will affect stormwater runoff in all other parts of the watershed.

Being that Plymouth Township is situated along a steeply sloped terrain where the tributary creeks of Harveys and Coal Creeks flow into the Susquehanna River, the Township is geographically prone to adverse impacts of excessive stormwater runoff from upstream development from both within and beyond its borders. Therefore, to better protect existing and future development within the Township, it is recommended that the Township petition the DEP for developing Watershed-wide Stormwater Management Plans for Harveys Creek and Coal Creek.

### **HAZARD MITIGATION AND EMERGENCY OPERATIONS ACTIVITIES**

On October 15, 2004, the Plymouth Township Board of Supervisors adopted a Hazard Mitigation Plan which was developed in conjunction with the Wyoming Valley Levee Raising Project. The plan includes an action list that shall guide the Township through the implementation and/or construction of hazard, mainly flooding, mitigation projects and activities. This primary activity in the action plan calls for activities pursuant to the acquisition and demolition of 100 residential and 6 commercial structures that are located within the Township's 100-year flood plain. Although this program is necessary to protect the future safety of its residents, if all acquisition and demolition projects were funded, the Township would lose tens of thousands of dollars in real estate and earned income tax revenues. Nonetheless, the costs associated with flood damage to Township infrastructure, personal property loss and risks to human life, mandate that these mitigation activities be aggressively pursued. This situation only makes it more urgent for the Township to mitigate potential losses from future flood events in conjunction with initiatives for additional development, which will provide economic worth to the Township.

*As mentioned earlier in this report, the Township sustained substantial damage to its roads, storm drainage, sewer infrastructure and capital equipment as result of the Tropical Storm Ivan flood event, which occurred during the course of developing this Act 47 Recovery Plan. The Township is currently working closely with the Federal Emergency Management Agency (FEMA) and the Pennsylvania Emergency Management Agency (PEMA) representatives to secure all financial assistance available for repair and cleanup costs from federal and state recovery programs.*

**Township Hazard Mitigation Plan** – As mentioned previously, Plymouth Township continues to be susceptible to periodic flooding. The community was most severely affected by a 1972 flood caused by Tropical Storm Agnes. Over the past 75 years, serious floods occurred on nine separate occasions, (1936, 1955, 1972, 1975, 1984, 1985, 1993, 1996 and most recently in September 2004) causing both economic and property loss. Even though steps have been taken to protect the floodprone areas of the Township from flooding, flood events still pose a significant threat to approximately 121 homes and businesses located within the 100-year and 500-year floodplain.

Although over the years steps have been taken to add some level of protection to the communities located along the Susquehanna River, many residences and businesses still remain exposed to periodic flooding. There are, however, additional ways to protect these vulnerable properties from reoccurring flood damage including: levees, floodproofing of structures, flood insurance, flood warning systems, emergency preparedness, and zoning and building regulations that limit, prohibit or establish standards for new construction within the floodplain.

Because of the variety of possible flood protection measures, Plymouth Township has recently prepared a formal Hazard Mitigation Plan dated September 2004. The plan will guide Plymouth Township flood protection activities for the next 5-10 years and will ensure that the community implements activities, which are most effective and appropriate for each situation.

Simply stated, a Hazard Mitigation Plan is the product of a rational thinking process that reviews alternatives and selects and designs those that will work best for the community. The resulting plan is vital to ensuring that public funds are spent sensibly and with proper foresight.

As part of the planning process, the Board of Supervisors created a Hazard Mitigation Committee. The committee's task was to seek public input and define the flood problem. It was agreed that the mitigation planning work would focus on the 100-year floodplain shown on the Township's Flood Insurance Rate Map (FIRM), and Flood Boundary and Floodway Map (FBFM) along the Susquehanna River and Harveys Creek, a tributary to the Susquehanna River, located in the Village of West Nanticoke.

The Hazard Mitigation Planning Committee then set general project planning goals for Plymouth Township. These goals represent the Township's vision for reducing damages caused by flooding and other hazards. From information provided in the completed questionnaires, the Committee defined specific flooding problem areas within the Township by prioritizing high-risk areas and gave emphasis to the following areas:

- The flood prone area characterized by the linear development along both sides of U.S. Route 11 in the Township. Specifically, these areas are from the Township Boundary south along U.S. Route 11 to a ramp intersection with PA Route 29, from the ramp intersection to the Village of West Nanticoke, and approximately twenty five hundred feet along U.S. Route 11 from the intersection with PA Route 29. This area is the major commercial and residential area of the Township.
- A second area of concern is the West Nanticoke area, Harveys Creek, and the intersection U.S. Route 11 and PA Route 29. This area, as well, includes a number of commercial and residential structures that are within the 100-year floodplain. The intersection of U.S. Route 11 and PA Route 29 in West Nanticoke has frequently experienced past flooding resulting in limited or no vehicle access, which occurs along U.S. Route 11, a major arterial highway along the westerly side of the Susquehanna River in Luzerne County.
- The area in the Township known as the "Flats" is another area of concern. This large natural floodplain is located on the easterly side of U.S. Route 11 from the Township northern boundary to the PA Route 29 Interchange. This area is designated by the

Township plan as open space, and includes both residential and commercial structures. A strip mine waste site and a topsoil harvest operation also occupy this area.

The Mitigation Planning Committee considered everything that could reduce or eliminate future flood damage in the Township of Plymouth. The technical support experts ensured that time was not wasted on irrelevant activities and the process was not limited to just a few alternatives such as a levee or acquisition projects.

The committee's work and the subsequent planning document explored six general strategies for mitigating flood hazards. Specific projects and action items were developed and reviewed for consideration as part of the plan implementation.

- **Preventive Measures** - Zoning, floodplain, stormwater management and other ordinances;
- **Property Protection** – Acquisition, relocation, structural raising, floodproofing, insurance;
- **Emergency Services** - Warning, sandbagging, evacuation;
- **Structural Projects** - Levees, reservoirs, channel improvements;
- **Natural Resource Protection** - Wetlands protection, Best Management Practices (BMP) implementation; and,
- **Public Information** - Outreach projects, technical assistance.

After the many alternatives were reviewed, the committee drafted an “action plan” that specifies recommended projects, identifies who is responsible for implementing each project and prioritizes them for completion.

The Township Board of Supervisors is very interested in pursuing the implementation of the plan's activities. As part of the Township's community development strategy, flood mitigation is a vital component to the Township's future vitality. In the framework provided by the plan, it is essential that the Township seek the funding assistance identified as available through the Luzerne County Flood Protection Authority (Levee Raising Project Mitigation Grant Program), the Federal Emergency Management Agency's (FEMA's) Hazard Mitigation Grant Program, FEMA's Pre-Disaster Mitigation Program, the United States Department of Agriculture (USDA) Rural Development Community Facilities Grant Program, USDA's Hurricane and Tropical Storms Grant Assistance Program, and all appropriate funding programs available through the United States Army Corps of Engineers (USACE), as well as the Pennsylvania Department of Community and Economic Development and the Pennsylvania Department of Environmental Protection.

**Township Emergency Operations Plan** - Emergency services measures protect people during and immediately following a flood and other disasters. Plymouth Township has prepared an Emergency Operations Plan to document the Township's emergency preparedness planning. An emergency action plan ensures that there is cohesion and an appropriate orderly response by all entities engaged in activities to meet expected flood or disaster threat. These plans are developed in coordination with the agencies or offices that are given various responsibilities. The

Township’s plan was prepared in cooperation with the Luzerne County Emergency Management Agency and has been updated most recently in 2000.

To coordinate warning, response and recovery during a disaster, counties and municipalities open Emergency Management/Operations Centers (EOCs). In Plymouth Township, the following facilities are considered to be critical:

<u>Critical Facility #1:</u>	<u>Critical Facility #2:</u>	<u>Critical Facility #3</u>
Command Center	Plymouth Twp. Volunteer	Tilbury Fire Dept. No. 1
Plymouth Twp. Mun. Bldg.	Fire Co. No. 1, Station 144	Station 142
925 West Main Street	U.S. Route 11	West Nanticoke
Plymouth, PA 18651	Plymouth, PA 18651	Plymouth, PA 18634
Flood Zone: C	Flood Zone: A	Flood Zone: A

During the preparation of this Recovery Plan, the Plymouth Township Municipal Building was severely damaged by a fire in the lower garage level, which houses vehicles, equipment, and restroom and shower facilities. An evaluation of the reconstruction options and building facility functions is currently underway.

Plymouth Township is also searching for funding to purchase property to construct a fire station out of the floodplain. The Township has identified an appropriate site near the Township Municipal Building and feasibility issues are now being discussed. Once a clear direction is established concerning the future functions of the Municipal Building, the Township’s Emergency Operations Plan shall be updated, as it is now approaching five years since it was last reviewed. Thereafter, it shall be reviewed annually to ensure that contact information remains current.

**Township Municipal Building Facility Options** - The Plymouth Township Municipal Building is the only critical facility in the Township set for use in emergency situations that is not in the floodplain. Built in 1978, the Municipal Building was specifically constructed for the purpose of housing the police department and municipal offices, and was also set up to function as an emergency operations center. The Township Municipal Building contains six garage bays on the lower level of the structure that have been used to store heavy equipment. Several of the bays are currently unused and the other bays are occupied by equipment that is no longer in service. As previously mentioned in this report, there are over 100 structures located in the 100-year floodplain. The Plymouth Township Volunteer Fire Company No. 1 Station 144 and the Tilbury Fire Department No. 1 Station 142 are both housed in fire stations located within the 100-year floodplain. It is recommended that the Township explore a U.S. Department of Agriculture (USDA) Community Facilities grant that could be used to finance the relocation of one or both of the volunteer fire operations to the Municipal Building. This partnership would bring added revenues to the Township through lease payments and remove the volunteer fire operations from the hazards of being located within the 100-year flood plain.

As mentioned earlier in this report, the Township sustained substantial damage to its municipal building and capital equipment as a result of a disastrous fire event which occurred during the course of developing this Act 47 Recovery Plan. The Township is currently working closely

with its insurance representatives to secure all insurance payouts due to the municipality for repair and cleanup costs resulting from this fire.

**Township Floodplain Development Ordinance** - Most communities with a flood problem participate in the National Flood Insurance Program (NFIP). The NFIP sets minimum requirements for the participating communities, subdivision regulations and building codes. These are usually spelled out in a separate ordinance.

In addition to the minimum Federal requirements, the Pennsylvania Floodplain Management Act (Act 166) of 1978 sets some more restrictive standards. Construction of hospitals, nursing homes, jails and mobile home parks in a floodplain is discouraged and requires special permits, which are sent to the county planning commission for comment. If a special permit is issued, the Department of Community and Economic Development (DCED) is notified. DCED may reject a local special permit.

Act 166 prohibits development that “may endanger human life” from the floodway. Such development includes the production or storage of hazardous and radioactive materials. Such development can be permitted in the floodplain outside the floodway, provided it is protected to a level 1.5 feet above the Base Flood Elevation (BFE). Act 166 also provides financial assistance to communities for preparation, administration and enforcement of local floodplain management provisions and ordinances. This is administered through the Floodplain Land-Use Assistance Program.

Floodplain Management regulations within Plymouth Township are established by the Township’s Flood Plain Ordinance, dated February 3, 1997, thereby addressing specific criteria for development practices in flood prone areas. This ordinance supersedes the floodplain protection provisions within the Township’s zoning ordinance. Its provisions are compliant with the Pennsylvania Floodplain Management Act and the NFIP floodplain regulations. The Ordinance stipulates the requirement for first-floor elevation of residential structures, located within the 100-year floodplain, by one and one half (1½) feet above the base elevation and floodproofing of structures. The Ordinance also addresses the substantial improvement to residential structures requiring elevated first-floor levels above the 100-year floodplain and structural floodproofing. Overbank flooding from the Susquehanna River and feeder creeks is a major problem in Plymouth Township, imposing disastrous consequences upon the residents in the Township’s floodprone areas and on the physical infrastructure of community. The costs associated with the cleanup and infrastructure repairs impose a tremendous financial impact upon the Township, which is borne by all the residents. This considered, the Township’s floodplain ordinance shall be reviewed for compliance with the most up-to-date suggested provisions for Municipal Floodplain Management Ordinances available from the Pennsylvania Department of Community and Economic Development (June 2004).

## **INVENTORY OF BLIGHTED AND ABANDONED SITES**

In order for Plymouth Township to develop and implement a realistic and attainable economic development plan, the Township must inventory and assess the potential redevelopment of blighted and/or abandoned properties, brownfields and greyfields.

A search of the *PA Site Finder* web site does not list any properties in Plymouth Township that qualify for special brownfield grants, loans or tax incentives. Also, there are no Keystone Opportunity Zone (KOZ) or Keystone Opportunity Enterprise Zone (KOEZ) designated sites in Plymouth Township.

The North Branch Land Trust (NBLT), a regional land conservation advocate, owns approximately 140 acres within Plymouth Township. This land was donated to the NBLT by a private owner. The site is accessible via a public right-of-way and is potentially developable.

Recently, Luzerne County acquired 3,000 acres (2,600 of which are in Plymouth Township) of land from Theta Land Corporation for watershed preservation. This purchase was made possible through a grant from the Conservation Fund, a Virginia-based nonprofit corporation.

The above considered, it is recommended that Plymouth Township pursue options with the county and the NBLT to explore the long-term designation of these lands as open-space and any potential development or use alternatives that may benefit the Township and the property owners.

### **ABANDONED MINE LANDS**

Plymouth Township, like most municipalities in Northeastern Pennsylvania, includes several parcels of abandoned mine lands indicative of the region's coal mine heritage. The two largest abandoned mine land parcels are currently owned by the Earth Conservancy, a 501(c)(3) nonprofit corporation. Earth Conservancy's mission is the reclamation and re-utilization of approximately 16,300 acres of bankrupt coal mining land in Luzerne County, Pennsylvania.

Included in Earth Conservancy's land holdings are two abandoned mine parcels totaling approximately 798 acres of land located within Plymouth Township. The eastern parcel, which totals 365 acres, includes the Avondale Pit. The Avondale Pit is a deep excavation hole that encompasses 50 to 60 acres in the center of the eastern parcel.

**Avondale Pit Project (Site No. 1)** - Currently, the Pennsylvania Department of Environmental Protection (DEP) Bureau of Abandoned Mine Reclamation (BAMR), in partnership with Earth Conservancy, has announced a reclamation project of the strip pit within the 365 acre parcel. The Avondale Pit is approximately 2600 feet long, 800 feet wide and over 200 feet deep. This site project includes a grading area of approximately 138 acres.

The total project cost, of approximately \$4 million, includes all of the abandoned mine land (AML) cut and fill work necessary to reclaim Site No. 1 within Earth Conservancy's parcel. This project will utilize the mine refuse/spoil material that is proximate to the pit and adjacent to the access road to the site. The land to be restored has been profoundly scarred by both deep mining and surface mining activities. Drainage improvements related to the project have recently been completed and site work is expected to be underway by March 2005, with project completion expected in 2007.

Unfortunately, the reclamation project does not include compaction of the fill materials at the pit site after its collapse and fill. Thus, the cost of compaction would be an additional predevelopment cost for any potential development project on the site.

It should also be noted that the ownership of the access road to the Avondale Pit is under dispute, with both Plymouth Township and Earth Conservancy claiming ownership.

**Avondale Pit Project (Site No. 2)** - Site No. 2 is 1,200 feet west of the Avondale Pit Project Site No. 1. This site involves two abandoned strip pits consisting of Abandoned Mine Land Feature (AMLF) #4, which is approximately 2800 feet long, 200 feet wide and 80 feet deep; and AMLF #9, which is approximately 500 feet long, 100 feet wide and 40 feet deep. The grading area for this project is approximately 100 acres, which includes both pits. BAMR expects the process to secure federal funds for the reclamation of Site No. 2 to occur in late 2006.

Earth Conservancy has applied for a \$40,000 Community Development Block Grant (CDBG) through Luzerne County for a Land Use Development Plan of the eastern parcel which includes the Avondale Pit. The award announcement of this grant is expected in the spring of 2005.

It is noteworthy that Earth Conservancy has completed a Land-Use Plan for the parcels they own in Hanover and Newport Township, which are directly south of Plymouth Township on the east side of the Susquehanna River. The plan includes industrial, commercial and residential components and could increase the likelihood of a high value housing development at the former Avondale Pit site. As these projects progress, the Township should work closely with the property owners and developers to ensure that the development of these sites will add value to the community.

It should also be noted that the Pennsylvania Department of Conservation and Natural Resources (DCNR) is exploring the reutilization of abandoned mine lands in the region for use as an all terrain vehicle (ATV) park. Currently, the Plymouth Township Board of Supervisors has been categorically opposed to this concept within the Township borders. Earth Conservancy has completed an ATV park study which highlights the opportunities from the development of a park.

Earth Conservancy also owns additional land within the 100-year floodplain in Plymouth Township; this land is located in the Flats Section.

## **COMMUNITY DEVELOPMENT ACTIVITIES**

Integral to the success of this recovery plan and to the long term future vitality of the community, the Township must continue to pursue all community and economic development funding opportunities available through federal and state agencies.

**Community Development Block Grant (CDBG) Program** - The Luzerne County Office of Community Development (OCD) administers the Community Development Block Grant (CDBG) Program for Luzerne County as an entitlement jurisdiction that is recognized by the U.S. Department of Housing & Urban Development (HUD). Through the CDBG Program,

Luzerne County distributes funding to all of its municipalities on a three-year funding cycle. Currently, OCD awards \$120,000 to each municipality in Luzerne County that meets the low-to-moderate income project eligibility requirements. Luzerne County OCD administers all aspects of the CDBG project allocations to municipalities within the county. In addition to the CDBG program, OCD offers a Scattered Site Demolition Program through a competitive application process.

OCD initiates the CDBG funding cycle through a “local needs” application that is sent to each municipality in September. After projects are determined to be eligible by OCD and the U.S. Department of Housing & Urban Development (HUD), and federal budgets are passed, the municipality will receive the funding in March of the following year.

The utilization of CDBG funds within Plymouth Township is limited to areas of concentrated low-moderate income households. In order to determine if a geographic area qualifies for CDBG projects, the Township personnel often conduct income surveys of the area to provide the necessary documentation to officially qualify the area for funding.

Plymouth Township was awarded \$120,000 in CDBG funds in 2004 from OCD. These funds were utilized for street improvements on West Poplar Street and Smith Row. Plymouth Township will receive their next “local needs” application from OCD in September 2006 with funding expected to available in March 2007.

It is recommended that Plymouth Township work more closely with the county OCD to investigate opportunities for utilizing the Township’s CDBG funding allocations as leverage toward securing other program funds to meet its greater community development and capital improvement project funding needs.

**Designation Of Central Business Districts** - Plymouth Township has two separate and distinct business districts located in the West Nanticoke and Avondale areas. Both districts are located along the U.S. Route 11 corridor which parallels the Susquehanna River, but they lack any local identity or distinctiveness that appeals to travelers or area residents. There is however, an apparent potential for creating a pedestrian friendly environment by offering aesthetically pleasing streetscapes that could be attractive to additional commercial development within these business districts. To pursue these prospects, it is recommended that Plymouth Township create a “Main Street” committee that would explore the opportunity for leveraging grant program funds for this purpose. The committee should be comprised of business owners and citizens that occupy storefronts and residences along these corridors. The goals of the committee should include:

- The formal delineation of each district to define its boundaries;
- Development of a strategy to showcase the unique and intrinsic characteristics of each business district;
- Development of a prioritized list of initiatives, pedestrian safety initiatives and physical improvements, which will promote the economic vitality, walkability, and identity of these commercial areas;

- Highlight historical and architectural treasures, which may serve as primary attractions to the area's businesses;
- Identify prospective businesses that complement existing stores and nearby attractions;
- Explore and apply for grants that will best meet the objectives and goals of the committee, which may include: Transportation Enhancements Program (PennDOT), Hometown Streets/Safe Routes to School (PennDOT), Main Street and Elm Street Programs (DCED), Urban Forestry Program (DCNR), Heritage Park Programs (DCNR) and Pennsylvania Historical Museum Commission Programs;

**Coordination of Community and Economic Development Initiatives** - Based on this investigation, it is apparent that Plymouth Township does not have adequate resources, training and/or technical expertise to develop proposals, and to administer, implement, report or fully participate in the full array of grant programs that it must pursue to meet the Township's community development needs.

It is recommended that Plymouth Township increase its utilization of regional agencies and resource organizations to get the needed assistance with applying, administering, implementing and closing grant programs whenever feasible. Furthermore, Plymouth Township must participate in and/or initiate regional partnerships and Councils of Governments (COGS) type arrangements in pursuit of collaborative planning efforts, which will produce more effective and efficiently shared service initiatives. The following is a listing of such area organizations offering collaborative opportunities:

**South Valley Partnership** - One such initiative currently underway is the South Valley Partnership where Plymouth Township should continue to participate and expand. The South Valley Partnership was recently formed, and it consists of interests from Nanticoke City, Newport Township and Plymouth Township. The three municipalities signed a cooperative agreement in the summer of 2004 to pursue the objective of developing a charted path for the revitalization of the region. The partnership was established to seek and promote community and economic development initiatives common to the participants. The partnership was awarded \$20,000 through the municipal cooperation grant program to begin the planning process for the development of a regional comprehensive plan.

**Luzerne County Office of Community Development (OCD)** - It is also recommended that Plymouth Township further investigate the utilization of the Luzerne County Office of Community Development (OCD) to administer earmark and special program funds that are received. The county OCD offers this service to several municipalities in the region and it can provide all the necessary services required to administer and implement a grant, through the close out process.

**Preservation of Historic Resources** - The development of a Plymouth Township Historical Society has been discussed to provide oversight for the preservation of the site of the Avondale Mine Disaster of 1869. Additionally, there are four sites/structures listed as eligible in the National Registry under the discretion of the Pennsylvania Historical and Museum Commission (PHMC). These sites include:

- Plymouth Township - Bridge No. 2 L.R.
- Plymouth Township - Lance Colliery Power Plant Carey Ave. /Susquehanna Ave.
- Plymouth Township - Plymouth Township Canal Locks at Canal St. Park
- Plymouth Township - West Nanticoke Guard Lock, North Branch, W. Canal St.

The preservation and promotion of these sites/structures can be the basis for community and economic development initiatives, which can produce tourist-based revenues for the Township.

Plymouth Township is also within the borders of the Delaware & Lehigh Canal National Heritage Corridor and State Heritage Park, and it should seek a partnership to explore the marriage of heritage related programs to its community development objectives and opportunities.

**Eastern Pennsylvania Coalition for Abandoned Mine Reclamation (EPCAMR)** - Plymouth Township should also consult with the Eastern Pennsylvania Coalition for Abandoned Mine Reclamation (EPCAMR) when pursuing reclamation funds and projects. EPCAMR is a regional non-profit partnership dedicated to improving water quality and endorsing the reclamation of abandoned mine lands through partnerships and grassroots agencies.

**Luzerne Conservation District** – In the course of its community development initiatives, Plymouth Township should also continue to consult with the Luzerne Conservation District which administers the Dirt and Gravel Road Program, provides technical support for erosion and sediment control ordinances and plans and assists in the development of watershed restoration and protection projects and storm water management plans. In the past, the Luzerne Conservation District has implemented environmental education activities in cooperation with the Township. Education programs are done in part by the community groups in Plymouth Township such as the Plymouth Township Recreation Association and the Plymouth Township Young Citizens Group under direction from the Township officials.

In March 2002, Plymouth Township began a clean up of all discarded tires that have been dumped for years along streams and rural areas in the Township, and has also participated in the Wyoming Valley Streamside Cleanup by collaborating with the Wyoming Valley Watershed Coalition, which is a program of the Pennsylvania Environmental Council. Canal Park and the Avondale mine disaster site in Plymouth Township have also been targeted for clean up.

Although the Township has limited resources of its own to apply towards implementing a community development program of a scale necessary to meet its needs, as outlined above, there are many opportunities to tap into the resources and talents of area agency professionals, non-profit organizations and volunteer citizens who are willing to assist the Township with improving the community and surrounding region.

## **GRANT ADMINISTRATION**

Plymouth Township actively seeks grant program opportunities to address its community development needs. In the past, grant program applications have been prepared by Township personnel, community volunteers/committee members, Township officials and retained professionals. The decision as to who prepares such program applications often depends upon the technical requirements of the particular grant program application and the local funds available for professional grant application preparation.

The Township has recently discussed the formulation of a grant-seeking committee to monitor grant program opportunities and the administration of secured grant program funds. Considering the current capacity limitations of Township administrative staff, and the specialized technical requirements often associated with developing competitive grant applications, the Township needs to muster the available local resources of interested citizens and civic groups to take best advantage of these grant programs.

**Financial Responsibility** –The responsibility for the proper administration of program funds that are ultimately awarded through a successful grant application rests solely with the Township. Thorough record keeping and financial administration practices are essential to assure the proper use of program funds, and to meet audit and program reporting requirements. Separate program accounts shall be established to receive and dispense program funds as necessary. Separate grant program files (electronic and paper) shall be set up to organize all documentation associated with each program or project. Program/Project files shall be all inclusive, from the original grant application to program/contract closeout documentation. Accountability rests with Township staff and elected officials for overall financial administration, as well as the attainment of program objectives. If the Township utilizes civic groups, area agencies or other local community service entities in a pass-through or sub-recipient relationship, formal agreements must be documented to assure that roles and responsibilities are established and understood.

**Communications** - Follow-up correspondence and communication with contractors, consultants, funding agencies and Township officials are essential to position the Township for future successful grant program rounds. Progress reports on current projects and prospective funding opportunities shall be a standard agenda item for Township Board of Supervisors' meetings.

## **BUILDING AND PROPERTY MAINTENANCE CODES**

In the interest of protecting the health, safety and welfare of its citizens, preserving the quality of the housing stock and maintaining property values, it is within the authority of Pennsylvania municipalities to legislate certain standards for the construction of buildings and upkeep of private property. The following is a review of such practices undertaken by Plymouth Township.

**Township Building Code** - In 1999, a new state law was passed in Pennsylvania establishing a statewide Uniform Construction Code (UCC). The law establishes the Building Officials and Code Administrators (BOCA) National Building Code (and its successor codes) as the minimum

standard for the construction, alteration and repair of commercial and residential structures throughout the Commonwealth. Local governments have the option of adopting the Uniform Construction Code. If they elect not to, the Pennsylvania Department of Labor and Industry will handle plan approvals and inspections for all buildings other than one- and two-family homes. For one- and two-family residential construction, construction code officials or certified third-party agencies hired by the property owner will conduct the plan/specification reviews and inspections.

The Township of Plymouth has “opted in” to locally administer the enforcement of the statewide building code. In doing so, the Township will utilize its current engineering firm in a third party professional services relationship for certified building code enforcement, who will ensure that new construction and major renovation of residential, commercial and industrial structures will be in conformance with the statewide code. Minor building improvements below the UCC threshold will continue to be subject to inspections by the Township’s on-staff building inspector. This split responsibility arrangement is a new approach for the Township which only went into effect this past year. The permit and inspection fee structure will need to be monitored to ensure that sufficient revenue is generated from this process, at a minimum, to cover staff and other direct costs incurred by the Township and its third party service provider, in the course of providing this service.

**Property Maintenance Code Enforcement** - The purpose of a property maintenance code is to protect the public health, safety, welfare, aesthetics and property values, by establishing minimum standards for maintenance, appearance, condition and occupancy, and for essential utilities, facilities and other physical components and conditions to make residential premises fit for human habitation, and to make nonresidential premises fit for use according to the purpose for which they were developed. The property maintenance code fixes certain responsibilities and duties upon the owners and managers, and distinct and separate responsibilities and duties upon the occupants by authorizing and establishing procedures for inspection of premises and the enforcement of the Code. It establishes penalties for violations and provides for proper repair, demolition or the vacating of premises, which do not comply with the Code.

Plymouth Township presently conducts building inspections and enforces its municipal codes with local staff. It is recommended that its health, public safety and property maintenance codes also be updated to contemporary standards and be evaluated for consistency with its community development objectives. Many municipalities have adopted the standards outlined in the 2003 International Property Maintenance Code (IPMC).

To further protect and upgrade the Township’s housing stock, the Township shall consider requiring property owners to register all rental units and to notify the Township regarding the identity of their tenants. The potential benefits of this are two-fold; the Township will position itself to assure the proper collection of its share of the local income tax revenue and, upon a required notification of vacancy, the Township would have the opportunity to conduct a code inspection of the premises. Such a policy will over time, increase the quality of the housing stock, enhance neighborhood pride and ultimately protect property values in the Township.

## **ORDINANCE CODIFICATION**

Once the Township updates its ordinances, it is vital to keep them organized and maintained to current standards and statutory authority. Often, the proper administration of a municipality's ordinances can become confusing and cumbersome without proper cross-referencing and systematic recording of updates. To address this issue, it is recommended that the Township organize its codes and ordinances through an ordinance codification program.

Codification is the process of collecting, organizing and publishing all the Township's ordinances and local legislation of a general and permanent nature into a numbered and stylized document that is easy-to-read and easy-to-access. Organizing municipal ordinances in this matter will avoid enforcement confusion and ensure the most accurate interpretation. By compiling the basic ordinances and all amendments into one up-to-date document, the need to refer to many separate documents is eliminated and will result with a code book that will serve as a single reliable resource for appointed officials, enabling them to respond accurately to questions and making enforcement decisions with confidence.

Several decades ago, the Township apparently had its ordinances codified, but did not continue to update them on a regular basis. This long-term lapse in codification maintenance has resulted in the current hodgepodge of ordinances, which upon review by the average citizen or even Township official, could easily result in the improper interpretation or application of the Township's policies. Once the Township's ordinances are properly updated and codified, the Township will be better served with a body of current and enforceable laws, which are organized in a matter that is easy to use and reference.

The Recovery Plan Coordinator is recommending an Act 47 Grant in the amount of \$10,000 to the Township to cover the cost of codification of the Township's ordinances. Once this codification is completed, it can be utilized as a resource for other municipalities in the area for use in an intergovernmental cooperative effort.

## CHAPTER 4

### REVENUE & EXPENDITURE PROJECTIONS AND FINANCIAL ANALYSIS

The financial analyses of Plymouth Township's fiscal problems over the last two years have resulted in consistent conclusions. The analysis by GCLGS Peer Consultant James Phillips, the Consultative Evaluation by the GCLGS team, the conclusions of GCLGS Deputy Director and Act 47 Hearing Officer, Fred Reddig, and this Act 47 Recovery Plan prepared by the NEPA Alliance, all conclude that Plymouth Township developed a pattern of increasing expenditures, over a period of years, while revenues were either declining or remaining level. This pattern continued for many years starting approximately in the mid 1990's and deficit spending has continued ever since.

#### **REVENUE SHORTFALLS**

As a fundamental rule, the Township needs sufficient revenue to provide the basic services a municipality must provide to its citizens. The extraordinary challenge that the Township faces is to also generate the revenue required to pay down the enormous debt load it is carrying. Furthermore, the Township needs to produce the revenue needed to restore its infrastructure, equipment and physical plant that have been neglected for years. It is not practical, nor is it prudent management, to continue to ignore these important public safety issues. The Township's previous administrations have been ignoring them for far too long. The current Board of Supervisors understands that these capital improvement and infrastructure issues need to be addressed.

#### **PROPOSED REVENUE ENHANCEMENTS**

The original Recovery Plan introduced on February 1, 2005, included two forms of revenue enhancement. They were a 15 mill real estate tax increase and a ½ of 1% increase in the Earned Income Tax. Following discussions with the Board of Supervisors, the Governor's Center for Local Government Services, other officials and the receipt of public comments, the Recovery Plan Coordinator is revising the plan to eliminate the proposed increase in the real estate tax millage. The change is being made after careful review to ensure the integrity of the Recovery Plan. The Recovery Plan Coordinator is comfortable that changes to an additional 0.5% of Earned Income Tax maintains the Recovery Plan. In fact, it strengthens the plan in the allocation of funding for capital improvements and earlier reduction in debt.

**Earned Income Tax (EIT)** - The major revenue enhancement is a temporary increase in the Township's share of the Earned Income Tax (EIT) from ½ of 1%, to 1.5% for residents and 1.4% for non-residents. It is recommended that the revenue generated from this proposed increase be applied to capital improvement programming and debt service. The revenue projections that follow dedicate this increased revenue to Capital Improvement Fund and debt service for 2005, 2006 and 2007.

The Earned Income Tax (EIT) increase will be differentiated by rates for residents and non-residents. The Township shall amend its current Act 511 ordinance to provide for the 1.5% EIT on residents and 1.4% EIT on all non-residents. These changes will result in additional revenue for capital improvement programming as identified above. The Township shall take action to amend the ordinance to place these increases into effect July 1, 2005. The 1.5% and 1.4% rates are the total rate which taxpayers will pay to Plymouth Township. This does not include the 0.5% going to those school districts which levy earned income tax.

The amounts shown in Table 2 below indicate the Township will receive 1.5% EIT on residents and 1.4% on all non-residents. This will apply to all non-residents regardless of whether the jurisdiction where they reside assesses an EIT. The EIT increase shown below for 2005 includes an additional \$4,000.00 in non-resident EIT collections for the six months commencing on July 1, 2005 through December 31, 2005. The table also includes non-resident EIT for 2006 of \$8,160.00 and \$8,323.00 for 2007. These non-resident EIT collections were estimated by the Earned Income Tax Collector. The Recovery Plan Coordinator estimates a 2% growth in these revenues for 2006 and 2007.

The estimated amount of revenue resulting from this proposed increase is shown in Table 2 which follows.

**Table 1. Earned Income Tax Revenue - Projected**

<b>Projected Earned Income Tax Revenues</b>			
<b>Year</b>	<b>Rate</b>	<b>Effective Dates</b>	<b>Revenue Projected</b>
2005	½ of 1%	January 1 to June 30	\$72,500
2005	1.5%	July 1 to December 31	\$221,500
2006	1.5%	January 1 to December 31	\$451,860
2007	1.5%	January 1 to December 31	\$460,897

<b>Capital Improvement Funds from Earned Income Tax Revenues</b>	
<b>Year</b>	<b>Revenue Projected</b>
2005	\$149,000
2006	\$204,010
2007	\$208,610
<b>TOTAL</b>	<b>\$561,620</b>

It is recommended that the Capital Improvement Fund remain in place in Plymouth Township for funding future projects. The source and future level of revenue for this fund must be determined by the Board of Supervisors. At this time, the Recovery Plan Coordinator cannot project revenue levels beyond the 2007 budget because of uncertainties regarding reassessment and other financial considerations.

The Township shall petition the Luzerne County Court of Common Pleas within sixty (60) days of plan adoption, and annually thereafter, to implement these new tax rates. It is essential to the success of the plan's implementation that these revenue enhancements be enacted.

### **Sewer Fund - Sewer Use Charge**

As mentioned in Chapter 3, Plymouth Township is under an administrative order by the Pennsylvania Department of Environmental Protection (DEP) to design and construct a sanitary sewer collection system that provides public sewer service to certain developed portions of the Township currently plagued by failing on lot systems.

Currently, there are 213 Equivalent Dwelling Units (EDU's) serviced by Plymouth Township's sanitary sewer collection system. The construction of the new sewer lines will add 278 EDU's to the overall system. Upgrades to the existing system and the design and construction of new sewers in the targeted unserved areas carry an estimated project cost of \$5,616,000.

In order to meet the financial needs of the sewer collection system project, Plymouth Township will pursue a financial package that will likely consist of:

- PENNVEST loan not to exceed \$300,000 for engineering design;
- PENNVEST loan/grant financing package for construction;
- PennSTEP grant request (\$15,000 maximum limit);
- Rural Utility Services (RUS) Low-to-Moderate Income Families – Lateral connection; and,
- Community Development Block Grant (CDBG) funds.

Of the financial sources listed above, PENNVEST loans are the only guaranteed source of funds. Based upon the Act 537 Plan, which was developed by Pasonick Engineering, Inc., the utilization of PENNVEST loans for design and construction will likely increase users fees from \$31.25 per quarter to \$156 per quarter, with one-time hook-up fees expected to range between \$500 and \$1,500. The estimates are based upon PENNVEST loans and could be reduced if the Township is able to secure grant funding for a portion of the project.

Additionally, the Township should initiate discussions with the U.S. Department of Rural Utilities Services (RUS), the Pennsylvania Department of Community and Economic Development (DCED) and the Luzerne County Office of Community Development to discuss financial support options available for the lateral connection fees (\$500 to \$1,500 reimbursement) for low-to-moderate income households that will be added to the new system.

### **2005-2007 TOWNSHIP REVENUE AND EXPENDITURE PROJECTIONS**

The revenue and expenditure projections presented on the following pages for the Township through the year 2007 include proposed amendments to the adopted 2005 budget stemming from the overall recommendations in the plan. The revenue projections are based on historical data and conservative estimates of revenue growth. The expenditure projections are based on

historical information, other recommendations in this plan and an overall conservative approach toward operating expenses. Without the additional revenue, the projections indicate only modest growth in revenues and expenditures.

**Other Projected Revenue Increases** – The projections for the Township’s 2006 and 2007 budget include the following modest revenue enhancements:

- **Cable TV Franchise Tax** – The Township’s cable television agreement and franchise ordinance are the same document. This was established in 1991 for a fifteen (15) year period. The agreement and ordinance will expire in 2006. An increase in the current franchise fee from 3% to 5% is recommended as part of the negotiation with Gans Multimedia Cable Company for a new agreement. The revenue projections for 2006 and 2007 indicate the Township will receive an additional \$5,000 each year through this increase. The Township shall commence negotiations with the cable television provider within sixty (60) days of the adoption of the recovery plan and amend the current ordinance within sixty (60) days of reaching final agreement of the new rate with the company. These deadlines are necessary to have the new rate in effect for 2006.
- **Solid Waste Collection** - An increase in the Solid Waste Collection Fee from \$2.00 to \$2.50 per bag to cover increasing collection costs was enacted in the course of the adoption of the 2005 budget. An increase from the current fee of \$2.50 per bag to a level of \$3.00 per bag is recommended for the 2007 budget, which will generate an additional \$4,000 in revenue.
- **Recycling Collection Fee** - An increase in the Recycling Fee collected for the voluntary recycling program from \$24.00 to \$30.00 per container annually was enacted in the course of adopting the 2005 budget. An increase from the current fee of \$30.00 per household to a level of \$35.00 per household is recommended for the 2007 budget, which will generate an additional \$1,500 in revenue.
- **Emergency Services Tax** – The Township Supervisors adopted the new Emergency Services Tax (EMST) simultaneously with the approval of the 2005 Township budget. The former Occupational Privilege Tax (OPT) generated approximately \$950.00 in revenue for the Township. The new EMST is estimated to generate \$8,900.00 for 2005, \$9,200.00 for 2006 and \$9,500.00 for 2007. The implementation of this new revenue enhancement will help the Township meet its increasing administrative and operating costs. The Township shall continue to assess this tax for the foreseeable future.
- **Contractor License Fee** - An increase in the Contractor License Fee paid annually by private solid waste haulers operating in the Township was enacted in the course of adopting the 2005 budget. The Township has decided to increase this fee to \$100 per month per hauler.
- **Business Privilege Tax** - The imposition of a Business Privilege Tax levied upon all businesses operating within the Township at a flat rate of \$100 per year was enacted in the course of adopting the 2005 budget.

This conservative approach to revenue and expenditure projections permits us to report that the Township should finish each of the next three years, 2005, 2006 and 2007, with modest surpluses in the General Fund. The cash balances should grow to relatively healthy levels for a municipality of this size. The infusion of funds into the Capital Improvement Fund will allow the Township to start accumulating funds for improvements to roads, physical plant, recreation areas, community development initiatives and capital equipment replacement.

**PLYMOUTH TOWNSHIP GENERAL FUND  
REVENUE PROJECTIONS**

	<u>Actual</u>			
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Cash Balance - Beginning (Estimated)</b>		<b>138,058</b>	<b>193,168</b>	<b>211,683</b>
 <b>Revenue:</b>				
300 Tax Revenue:				
301.100 Real Estate Tax Current	56,746	48,300	48,300	49,253
301.101 Real Estate Tax -Street Lighting	0	0	0	0
301.200 Real Estate Tax - Prior Years	0	0	0	0
301.300 Real Estate Tax - Fire Fund	0	10,400	10,400	10,554
301.400 Real Estate Tax Delinquent	11,802	10,000	10,000	10,200
310.010 Per Capita Current	4,663	4,600	4,600	4,692
310.020 Per Capita Prior	0	0	0	0
310.030 Per Capital Delinquent	0	200	200	204
310.100 Real Estate Transfer	7,139	7,000	7,140	7,283
310.210 Earned Income Tax Current	139,930	294,000	451,860	460,897
310.310 Earned Income Tax Delinquent	0	500	500	500
310.500 Occupation Privilege Tax	967	8,930	9,200	9,500
310.600 Amusement Tax	0	0	0	0
310.700 Mechanical Devices Tax	1,370	1,500	1,500	1,500
310.800 Business Privilege Tax	0	7,200	7,300	7,400
<b>Total 300 Tax Revenue</b>	<u>222,617</u>	<u>392,630</u>	<u>551,000</u>	<u>561,983</u>
 320 Licenses & Permits:				
321.610 Transient Retailers	0	100	100	100
321.620 Contractors Licenses	1,700	1,500	1,500	2,000
321.800 Cable TV Franchise	6,872	7,000	12,000	12,000
322.820 Pave Cuts	748	1,500	1,500	1,500
<b>Total 320 Licenses &amp; Permits</b>	<u>9,320</u>	<u>10,100</u>	<u>15,100</u>	<u>15,600</u>
 330 Fines & Forfeits				
331.100 Fines	4,791	2,000	2,000	2,000
<b>Total 330 Fines &amp; Forfeits</b>	<u>4,791</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>

**PLYMOUTH TOWNSHIP GENERAL FUND  
REVENUE PROJECTIONS**

	<b>Actual</b>			
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
340 Interest, Rent & Royalties				
341.000 Interest Earnings	1,494	1,300	1,500	1,500
Total 340 Interest, Rent & Royalties	<u>1,494</u>	<u>1,300</u>	<u>1,500</u>	<u>1,500</u>
350 Intergovernmental Revenue				
354.010 General Government	26,000	1,000	0	0
354.020 COPS Universal Grant	600	0	0	0
354.030 Highways & Streets-Flood Reimb.	0	48,600	0	0
354.090 Community Development Grant	0	0	0	0
354.200 Recycling Performance Grant	635	700	700	700
355.010 Public Utility Realty Tax	353	350	350	350
355.050 Gas Tax Refund	1,154	1,200	1,221	1,245
355.080 Alcoholic Beverage Tax	200	600	600	600
355.130 Foreign Fire Insurance Tax	9,869	10,000	10,000	10,200
355.140 DEP Program Reimbursement	0	12,538	0	0
356.000 Community Develop Block Grant	29,607	87,500	0	120,000
356.010 Forest Reserve	619	600	650	650
Total 350 Intergovernmental Revenue	<u>69,037</u>	<u>163,088</u>	<u>13,521</u>	<u>133,745</u>
360 Charges for Services				
361.300 Zoning & Sub Division	850	800	1,000	1,000
361.310 Preliminary Plan Fees	225	200	400	400
361.320 Eng Review & Site Inspect Fee	0	100	100	100
361.330 Land Development	0	100	100	100
361.500 Sale of Maps & Publications	19	20	20	20
362.110 Sale of Accident Reports	135	50	50	0
362.410 Building Permits	3,044	3,000	3,000	3,000
362.440 Sewage Permits	700	150	150	150
362.450 Occupancy Permit	375	400	400	400
364.120 Sewer Use Charge	110	0	0	0
364.300 Solid Waste Collection	28,926	20,000	20,000	24,000
364.500 Recycling Fee	7,398	9,000	9,000	10,500
364.900 Contractor License Fees	<u>0</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>

**PLYMOUTH TOWNSHIP GENERAL FUND  
REVENUE PROJECTIONS**

	<b>Actual</b>			
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
Total 360 Charges for Services	41,782	39,820	40,220	45,670
380 Miscellaneous Revenue				
380.000 Miscellaneous Revenues	2,081	500	500	500
Total 380 Miscellaneous Revenue	2,081	500	500	500
390 Other Financing Sources				
391.100 Sale of Assets	465	2,000	2,000	0
392.040 Transfer from Debt Service Fund	0	0	0	0
392.050 Transfer from Act 47 Loan Fund	0	377,137	0	0
392.080 Transfer from Sewer Fund	0	19,820	19,820	19,820
394.100 Proceeds from TAN	260,000	0	0	0
Total 390 Other Financing Sources	260,465	398,957	21,820	19,820
<b>Total Income</b>	<b>611,587</b>	<b>1,008,395</b>	<b>645,661</b>	<b>780,818</b>

**PLYMOUTH TOWNSHIP GENERAL FUND  
EXPENDITURE PROJECTIONS**

		<u>Actual</u>			
		<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Expense</b>					
400	Governing Body				
400.110	Supervisors Meeting Pay	1,350	2,700	2,700	2,700
400.311	Accounting & Auditing	7,985	3,000	3,060	3,121
400.316	Software	0	1,500	500	500
400.340	Advertising & Printing	3,586	3,000	3,060	3,121
400.370	Repair & Maintenance Services	130	500	510	520
400.420	Dues, Subscript & Memberships	782	800	816	832
400.460	Training Seminars	942	400	408	416
Total 400	Governing Body	<u>14,775</u>	<u>11,900</u>	<u>11,054</u>	<u>11,210</u>
403	Tax Collection				
403.110	Elected Collector Commission	3,032	3,700	3,700	3,800
403.120	Appointed Collector Commission	1,286	6,400	9,485	9,675
403.200	Supplies	0	0	0	0
403.350	Insurance & Bonding	0	200	204	208
Total 403	Tax Collection	<u>4,318</u>	<u>10,300</u>	<u>13,389</u>	<u>13,683</u>
400	General Government				
404	Legal				
403.310	Legal Services	16,488	15,000	15,300	15,606
404.315	Special Legal Services	1,829	2,000	2,040	2,081
Total 404	Legal	<u>18,317</u>	<u>17,000</u>	<u>17,340</u>	<u>17,687</u>
405	Secretary/Treasurer				
405.120	Salary	16,000	21,840	21,840	21,840
405.200	Supplies	2,575	1,400	1,428	1,457
405.316	Software	0	300	300	300
405.325	Postage	405	400	408	416
405.329	Website Hosting Fee	0	300	306	312
405.330	Travel	70	100	102	104
405.350	Insurance & Bonding	275	300	306	312
405.460	Training/Seminars	80	200	204	208
Total 405	Secretary/Treasurer	<u>19,405</u>	<u>24,840</u>	<u>24,894</u>	<u>24,949</u>

**PLYMOUTH TOWNSHIP GENERAL FUND  
EXPENDITURE PROJECTIONS**

		<b>Actual</b>			
		<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
408	Engineer				
408.310	Engineering Services	18,038	10,000	10,200	10,404
408.312	Engineering - DEP (Act 537)	0	25,077	0	0
408.313	Engineering - UCC Inspections	0	1,500	1,500	1,500
<b>Total 408</b>	<b>Engineer</b>	<b>18,038</b>	<b>36,577</b>	<b>11,700</b>	<b>11,904</b>
409	Buildings				
409.200	Cleaning Supplies	78	500	510	520
409.250	Maintenance Supplies	100	0	0	0
409.260	Small Tools & Equipment	1,668	200	204	208
409.321	Telephone-Building	2,548	2,400	2,448	2,497
409.322	Telephone-Wireless	3,539	3,300	2,000	2,000
409.361	Electricity	8,558	4,900	4,998	5,098
409.362	Heating Fuel	8,536	7,000	7,140	7,283
409.366	Water	659	750	765	780
409.370	Repairs & Maintenance	897	1,000	6,120	6,242
409.600	Roof/Electrical System Upgrade	38,210	5,000	0	0
<b>Total 409</b>	<b>Buildings</b>	<b>64,793</b>	<b>25,050</b>	<b>24,185</b>	<b>24,628</b>
<b>Total General Government</b>		<b>120,553</b>	<b>103,467</b>	<b>78,119</b>	<b>79,168</b>
410	Public Safety				
410	Police				
410.120	Chief Salary	5,525	0	0	0
410.156	Health Safety . FT Police	0	0	0	0
410.200	Supplies	356	0	0	0
410.300	Other Services & Charges	323	0	0	0
410.325	Postage	5	0	0	0
410.330	Gas & Oil	757	0	0	0
410.370	Repairs	0	0	0	0
410.374	Regular Maintenance	0	0	0	0
<b>Total 410</b>	<b>Police</b>	<b>6,966</b>	<b>0</b>	<b>0</b>	<b>0</b>
411	Fire				
411.363	Fire Hydrants	10,324	10,500	10,710	10,924

**PLYMOUTH TOWNSHIP GENERAL FUND  
EXPENDITURE PROJECTIONS**

		<b>Actual</b>			
		<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
411.520	Contribution Fire Tax	0	10,400	10,400	10,600
411.540	Contribution to Vol Fire Co	9,966	10,000	10,000	10,000
		<u>20,290</u>	<u>30,900</u>	<u>31,110</u>	<u>31,524</u>
413	Protective Inspection				
413.100	Building Inspector	426	4,100	4,100	4,100
413.110	Sewer Compliance	788	150	150	150
413.120	Code Enforcement	871	2,400	2,400	2,400
413.200	Supplies	0	100	102	104
413.330	Sewage Mileage	20	100	102	104
Total 413	Protective Inspection	<u>2,105</u>	<u>6,850</u>	<u>6,854</u>	<u>6,858</u>
414	Planning & Zoning				
414.100	Zoning Officer	152	1,200	1,200	1,200
414.110	Recording Secretary	120	600	600	600
414.200	Supplies	32	100	102	104
414.300	Other Services & Charges	100	0	0	0
414.460	Training Seminars	20	100	102	104
Total 414	Planning & Zoning	<u>424</u>	<u>2,000</u>	<u>2,004</u>	<u>2,008</u>
415	Emergency Management				
415.300	EMS	0	100	100	100
Total 415	Emergency Management	<u>0</u>	<u>100</u>	<u>100</u>	<u>100</u>
Total 410	Public Safety	<b>29,785</b>	<b>39,850</b>	<b>40,068</b>	<b>40,490</b>
426	Sanitation				
426.100	Sanitation Collection	3,378	0	0	0
426.240	Recycling	955	1,200	1,224	1,248
Total 426	Sanitation	<u>4,333</u>	<u>1,200</u>	<u>1,224</u>	<u>1,248</u>
427	Solid Waste Collection & Disposal				
427.100	Garbage/Recycling Wages	6,113	12,600	12,600	12,600
427.233	Vehicle Fuel	0	2,000	2,040	2,081
427.300	Garbage Disposal Fees	7,635	12,000	12,240	12,485

**PLYMOUTH TOWNSHIP GENERAL FUND  
EXPENDITURE PROJECTIONS**

		<b>Actual</b>			
		<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
427.374	Vehicle Maintenance & Repair	0	2,400	2,448	2,497
427.450	Garbage Hauler & Collector	0	0	0	0
427	Solid Waste Collection & Disp-Other	416	0	0	0
<b>Total 427</b>	<b>Solid Waste Collection &amp; Disposal</b>	<b>14,164</b>	<b>29,000</b>	<b>29,328</b>	<b>29,663</b>
429	Wastewater Collection & Treatment				
429.130	Public Works Salaries	0	5,000	5,000	5,000
429.140	Sewer Salaries	0	14,820	14,820	14,820
<b>Total 429</b>	<b>Wastewater Collection &amp; Treatment</b>	<b>0</b>	<b>19,820</b>	<b>19,820</b>	<b>19,820</b>
430	Highways & Streets				
430.100	Salaries	27,765	47,098	47,098	47,098
430.100	Salaries-Overtime	0	5,000	5,000	5,000
430.200	Supplies	25	1,000	1,020	1,040
430.238	Clothing & Uniforms	685	1,820	1,856	1,893
430.260	Small Tools & Equipment	0	0	0	0
430.330	Gas & Oil	1,313	0	0	0
430.740	Major Equipment Purchases	0	1,000	0	0
431.000	Streets & Gutters	1,822	1,000	1,020	1,040
432.000	Winter Maintenance	4,000	0	0	0
433.000	Traffic Control Devices	1,891	0	0	0
434.000	Street Lighting	0	13,000	13,260	13,525
437.000	Repair of Tools & Equipment	411	1,000	1,020	1,040
438.000	Highway Maintenance	45,844	1,000	1,020	1,040
439.130	Salaries & Wages - OCD	0	16,200	0	32,400
439.600	Capital Construction	617	0	0	0
439.610	General Construction - OCD	0	71,300	0	87,600
<b>Total 430</b>	<b>Highway &amp; Streets</b>	<b>84,373</b>	<b>159,418</b>	<b>71,294</b>	<b>191,676</b>
450	Recreation & Culture				
451.200	Supplies & Materials	0	1,000	1,020	1,040
454.240	Canal Lock Park	262	0	0	0
<b>Total 450</b>	<b>Recreation &amp; Culture</b>	<b>262</b>	<b>1,000</b>	<b>1,020</b>	<b>1,040</b>

**PLYMOUTH TOWNSHIP GENERAL FUND  
EXPENDITURE PROJECTIONS**

	<b>Actual</b>			
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
470 Debt Service				
473.000 TAN Loan - Principal	25,356	260,000	0	0
474.000 TAN Loan - Interest	355	5,000	0	0
<b>Total 470 Debt Service</b>	<b>25,711</b>	<b>265,000</b>	<b>0</b>	<b>0</b>
480 Miscellaneous Expenses				
480.000 Miscellaneous Expenditures	3,646	1,000	1,020	1,040
487.000 Employee Benefits	696	750	825	908
487.156 Health Insurance	8,635	8,900	9,790	10,769
487.161 Township Social Security	0	9,800	9,800	9,800
487.163 Township Unemployment	0	3,200	3,200	3,200
487.350 Package Policy Insurance	21,336	12,700	19,900	20,300
487.354 Workers Compensation	13,765	16,300	14,335	14,622
489.000 Payment of Prior Years Bills	69,792	85,680	0	0
<b>Total 480 Miscellaneous Expenses</b>	<b>117,870</b>	<b>138,330</b>	<b>58,870</b>	<b>60,639</b>
492 Interfund Operating Transfers				
492.030 Transfer to Debt Service Fund	0	0	98,950	100,429
492.050 Transfer to Capital Improvement Fund	0	174,000	204,010	208,610
<b>Total 492 Interfund Operating Transfers</b>	<b>0</b>	<b>174,000</b>	<b>302,960</b>	<b>309,039</b>
Other Income/Expense				
Other Expense				
999 - Misc Adjustments	78,893	0	0	0
<b>Total Other Expense</b>	<b>78,893</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expense</b>	<b>495,037</b>	<b>953,285</b>	<b>627,146</b>	<b>757,676</b>
<b>Net Income</b>	<b>116,550</b>	<b>55,110</b>	<b>18,515</b>	<b>23,142</b>
<b>Cash Balance - Ending (Estimated)</b>		<b>193,168</b>	<b>211,683</b>	<b>234,825</b>

**PLYMOUTH TOWNSHIP ACT 47 LOAN FUND  
REVENUE AND EXPENDITURE PROJECTIONS**

	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Cash Balance - Beginning (Estimated)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenue:</b>			
341.000 Interest	500	0	0
393.140 Emergency Loan	300,000	0	0
393.140 Act 47 Unfunded Debt Loan	<u>210,000</u>	<u>0</u>	<u>0</u>
<b>Total Income</b>	<b><u>510,500</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>Expense:</b>			
472.500 Interest Repayment	500	0	0
489.000 Police Pension	10,224	0	0
489.000 Payroll Tax Penalties & Interest	21,187	0	0
492.010 Transfer to General Fund	377,137	0	0
TAN Principal & Interest	\$265,000		
Payroll Taxes (Prior Years)	\$ 9,382		
Truck Repairs	\$ 8,543		
Debt Service Payable	\$ 17,075		
Unpaid Bills	\$ 77,137		
492.050 Transfer to Capital Improvement Fund	6,275	0	0
492.080 Transfer to Sewer Fund	<u>95,177</u>	<u>0</u>	<u>0</u>
<b>Total Expense</b>	<b><u>510,500</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>Net Income</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
 <b>Cash Balance - Ending (Estimated)</b>	 <b>0</b>	 <b>0</b>	 <b>0</b>

**PLYMOUTH TOWNSHIP CAPITAL IMPROVEMENT  
REVENUE AND EXPENDITURE PROJECTIONS**

	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Cash Balance - Beginning (Estimated)</b>	<b>0</b>	<b>500</b>	<b>1,000</b>
<b>Revenue:</b>			
341.000 Interest Earnings	500	500	500
345.090 Community Development Grant	25,000	25,000	25,000
392.010 Transfer from General Fund	174,000	204,010	208,610
392.050 Transfer from Act 47 Loan Fund	6,275	0	0
<b>Total Income</b>	<b><u>205,775</u></b>	<b><u>229,510</u></b>	<b><u>234,110</u></b>
<b>Expense:</b>			
409.373 Building & Facilities	51,758	68,003	69,537
430.740 Public Works Equipment	101,759	93,004	94,536
439.610 Infrastructure Projects	51,758	68,003	69,537
<b>Total Expense</b>	<b><u>205,275</u></b>	<b><u>229,010</u></b>	<b><u>233,610</u></b>
<b>Net Income</b>	<b><u>500</u></b>	<b><u>500</u></b>	<b><u>500</u></b>
<b>Cash Balance - Ending (Estimated)</b>	<b>500</b>	<b>1,000</b>	<b>1,500</b>

**PLYMOUTH TOWNSHIP DEBT SERVICE FUND  
REVENUE AND EXPENDITURE PROJECTIONS**

	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Cash Balance - Beginning (Estimated)</b>	<b>14,541</b>	<b>15,859</b>	<b>17,177</b>
<b>Revenue:</b>			
301.100 Real Estate Tax Current	58,700	58,700	59,808
341.000 Interest	100	100	100
392.010 Transfer from General Fund	<u>0</u>	<u>98,950</u>	<u>100,429</u>
<b>Total Income</b>	<b><u>58,800</u></b>	<b><u>157,750</u></b>	<b><u>160,337</u></b>
<b>Expense:</b>			
471.600 Debt Service Principal - DCED	0	51,000	51,000
471.500 Debt Service Principal & Interest-PNC	<u>57,482</u>	<u>105,432</u>	<u>106,911</u>
<b>Total Expense</b>	<b><u>57,482</u></b>	<b><u>156,432</u></b>	<b><u>157,911</u></b>
<b>Net Income</b>	<b><u>1,318</u></b>	<b><u>1,318</u></b>	<b><u>2,426</u></b>
<b>Cash Balance - Ending (Estimated)</b>	<b>15,859</b>	<b>17,177</b>	<b>19,603</b>

**PLYMOUTH TOWNSHIP HIGHWAY AID FUND  
REVENUE AND EXPENDITURE PROJECTIONS**

	<b>Actual</b>			
	<u><b>2004</b></u>	<u><b>2005</b></u>	<u><b>2006</b></u>	<u><b>2007</b></u>
<b>Cash Balance - Beginning (Estimated)</b>		<b>34,372</b>	<b>47,372</b>	<b>49,474</b>
<b>Revenue:</b>				
341.00 Interest Income	427	400	450	500
355.03 Turn Back Allowance	0	250	250	250
355.05 Liquid Fuel Allocation	<u>73,148</u>	<u>74,699</u>	<u>74,699</u>	<u>76,193</u>
<b>Total Income</b>	<u><b>73,575</b></u>	<u><b>75,349</b></u>	<u><b>75,399</b></u>	<u><b>76,943</b></u>
<b>Expense:</b>				
430.100 Street Maintenance Wages	0	0	0	0
430.23 Vehicle Fuel	0	9,000	9,180	9,364
430.238 Clothing & Uniforms	42	0	0	0
430.260 Road Supplies - Small Tools & Equipment	1,233	2,000	2,040	2,081
430.74 Major Equipment Purchases	13,261	14,940	14,940	15,239
431.00 Street Cleaning	0	0	0	0
432.010 Snow Removal (salt & anti-skid)	6,151	8,500	8,670	8,843
433.246 Traffic Control Devices (maint & electric)	82	3,000	3,060	3,121
434.00 Street Lighting	10,517	0	0	0
437.000 Repair of Tools & Equipment	10,529	8,000	8,160	8,323
438.000 Highway Maint. (materials-asphalt, stone)	15,905	16,909	7,247	7,592
439.600 Capital Construction - Paving	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>20,000</u>
<b>Total Expense</b>	<u><b>57,720</b></u>	<u><b>62,349</b></u>	<u><b>73,297</b></u>	<u><b>74,563</b></u>
<b>Net Income</b>	<u><u><b>15,855</b></u></u>	<u><u><b>13,000</b></u></u>	<u><u><b>2,102</b></u></u>	<u><u><b>2,380</b></u></u>
<b>Cash Balance - Ending (Estimated)</b>		<b>47,372</b>	<b>49,474</b>	<b>51,854</b>

**PLYMOUTH TOWNSHIP SEWER FUND  
REVENUE PROJECTIONS**

	<u>Actual</u>			
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Cash Balance - Beginning (Estimated)</b>		<b>24,007</b>	<b>125,485</b>	<b>131,552</b>
<b>Revenue</b>				
340. Interest, Rent, Royalties				
341.00 Interest Earnings	132	100	1,600	1,700
Total 340 Interest, Rent, Royalties	<u>132</u>	<u>100</u>	<u>1,600</u>	<u>1,700</u>
350 Intergovernmental Revenue				
355.140 DEP Program Reimbursement	0	8,359	0	0
Total 364 Sanitation	<u>0</u>	<u>8,359</u>	<u>0</u>	<u>0</u>
364 Sanitation				
364.120 Sewer Use Charges	35,462	41,800	41,800	41,800
Total 364 Sanitation	<u>35,462</u>	<u>41,800</u>	<u>41,800</u>	<u>41,800</u>
380.000 Miscellaneous Income	40	0	0	0
392 Interfund Operating Transfers				
392.050 Transfer from Act 47 Loan Fund	0	95,177		
Total 392 Interfund Operating Transfers	<u>0</u>	<u>95,177</u>	<u>0</u>	<u>0</u>
<b>Total Income</b>	<u><b>35,634</b></u>	<u><b>145,436</b></u>	<u><b>43,400</b></u>	<u><b>43,500</b></u>

**PLYMOUTH TOWNSHIP SEWER FUND  
EXPENDITURE PROJECTIONS**

	<u>Actual</u>			
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Expense</b>				
400 General Government				
404. Law				
404.100 Legal Services	<u>1,560</u>	<u>2,000</u>	<u>2,040</u>	<u>2,081</u>
Total 404 Law	1,560	2,000	2,040	2,081
405 Secretary/Treasurer				
405.120 Salary	0	0	0	0
405.200 Supplies	381	750	408	416
405.325 Postage	370	450	459	468
405.330 Travel	12	20	20	20
405.350 Insurance & Bonding	<u>0</u>	<u>300</u>	<u>306</u>	<u>312</u>
Total 405 Secretary/Treasurer	763	1,520	1,193	1,216
408 Engineering Services				
408.310 Engineering Services	10,100	0	0	0
408.312 Engineering Svcs.-Act 537	<u>0</u>	<u>6,618</u>	<u>0</u>	<u>0</u>
Total 408 Engineering Services	10,100	6,618	0	0
409 Buildings				
409.311 Computer Services	0	0	0	0
409.321 Telephone	<u>952</u>	<u>750</u>	<u>765</u>	<u>780</u>
Total 409 Buildings	952	750	765	780
<b>Total 400 General Government</b>	<b>13,375</b>	<b>10,888</b>	<b>3,998</b>	<b>4,077</b>
427 Waste Collection & Disposal				
427.100 Sewer Wages	0	0	0	0
427.200 Supplies	175	1,000	1,020	1,040
427.238 Clothing & Uniforms	586	450	459	468
427.310 Pumping Station Electrician	0	500	510	520
427.340 Advertising	148	200	204	208
427.362 UGI	2,142	1,800	1,836	1,873

**PLYMOUTH TOWNSHIP SEWER FUND  
EXPENDITURE PROJECTIONS**

		<b>Actual</b>			
		<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
427.367	Grass Mowing	300	300	306	312
427.374	Emergency Services	0	7,000	7,140	7,283
427.600	Capital Construction	0	2,000	2,040	2,081
<b>Total 427</b>	<b>Waste Collection &amp; Disposal</b>	<b>3,351</b>	<b>13,250</b>	<b>13,515</b>	<b>13,785</b>
480	Miscellaneous Expenditures				
480	Miscellaneous Expenditures-Other	131	0	0	0
<b>Total 480</b>	<b>Miscellaneous Expenses</b>	<b>131</b>	<b>0</b>	<b>0</b>	<b>0</b>
492	Interfund Operating Transfers				
492.010	Transfer to General Fund	0	19,820	19,820	19,820
<b>Total 492</b>	<b>Interfund Operating Transfers</b>	<b>0</b>	<b>19,820</b>	<b>19,820</b>	<b>19,820</b>
<b>Total Expense</b>		<b>16,857</b>	<b>43,958</b>	<b>37,333</b>	<b>37,682</b>
<b>Net Ordinary Income</b>		<b>18,777</b>	<b>101,478</b>	<b>6,067</b>	<b>5,818</b>
<b>Cash Balance - Ending (Estimated)</b>			<b>125,485</b>	<b>131,552</b>	<b>137,370</b>

## CHAPTER 5

### RECOVERY PLAN RECOMMENDATIONS

#### INTRODUCTION

The Plymouth Township Board of Supervisors is to be commended for the bold decisions they made during 2004 in the interest of seizing control over the financial plight of the Township; specifically, their decision in early 2004 to eliminate the local police department and petition for entry into the Act 47 Recovery Plan process. These are both admirable actions that will ultimately help in reestablishing financial stability.

This Recovery Plan for Plymouth Township will, once again, test the resolve of Plymouth Township to make difficult decisions that the Recovery Plan Coordinator believes will lead them out of financial distress. The current financial situation is a result of poor financial management over the course of a decade. The process for financial recovery will also take many years.

The municipal services performed by Plymouth Township are limited to public works, sanitary sewer collection system operation, solid waste and recycling collection, zoning and code enforcement, and administration. The recommendations that follow are designed to improve these functions. This plan does not recommend curtailing any services beyond those which have already been eliminated.

The following Recovery Plan Recommendations are divided into five areas as depicted in the Scope of Work in Article I of Appendix A within the contract between the Commonwealth of Pennsylvania and the NEPA Alliance. The specific areas include: Organizational and Administrative Structure; Financial Management; Service Levels; Capital Improvement & Infrastructure and Intergovernmental Cooperation. An analysis of Tax Exempt Properties and Demographics was addressed in Chapter 2. A review of Economic & Community Development issues and opportunities was presented in Chapter 3.

#### CURRENT ORGANIZATIONAL AND ADMINISTRATIVE STRUCTURE

Plymouth Township is a Township of the Second Class, operating under the Second Class Township Code of the Commonwealth of Pennsylvania. There are currently three elected Supervisors serving Plymouth Township. The current Board of Supervisors is relatively new and has faced numerous challenges in their short-time working together. The Recovery Plan Coordinator believes they have the best interests of the Township in mind when making decisions.

**Township Personnel** - One Supervisor serves as the paid Township Roadmaster. He also serves as the part-time Building Inspector. The Board of Supervisors has appointed a full-time Secretary/Treasurer, whose duties are defined in the Second Class Township Code. The Code provides for the option of these duties to be performed by separate individuals, or by a Supervisor, if so appointed. The Secretary/Treasurer is also relatively new to local government

service. The Township staff also includes part-time Code Enforcement and Zoning Officers, a part-time Sewer Secretary, one full-time and two part-time Public Works employees.

**Township Governance** - The Board of Supervisors is responsible for all executive, legislative and administrative powers of the Township. This form of government is commonly referred to as the “commission form” of government because there is no separation of powers between the legislative and executive branch. The separation of legislative and executive functions is recognized at the federal level between the Executive Branch, lead by the President of the United States, and the Legislative Branch, lead by the United States Congress. Pennsylvania separates these functions between the Governor and General Assembly. The third branch of government is the Judicial Branch, consisting of the court system throughout the country. At the local level, this separation is usually found in the “strong mayor” form of government where a separately elected mayor is in charge of the executive and administrative functions. An elected council serves as the Legislative Branch.

One of the flaws in the “commission form” of government in Townships of the Second Class is that daily decision making is often left to the Township Secretary or Township Roadmaster, only by virtue of them being on duty most of everyday. This can lead to disagreement on issues of authority between elected Supervisors. The Recovery Plan Coordinator did not detect any of these issues with the current Board of Supervisors, however, we do recommend the Township take measures to ensure that decisions that are made are discussed with all Supervisors and those issues requiring public deliberation and public voting be properly included on public meeting agendas.

## **ORGANIZATIONAL STRUCTURE AND ADMINISTRATIVE RECOMMENDATIONS**

The Recovery Plan Coordinator makes the following additional recommendations regarding organizational structure in Plymouth Township.

**Work Sessions** - The enormous financial problems facing Plymouth Township require more meetings among the Supervisors. Consequently, the Board of Supervisors shall establish either a second regular monthly public meeting or a monthly public work session. Many Townships of the Second Class meet twice a month in a regular meeting format. Other municipalities have regularly scheduled public work sessions where deliberation and discussion is held, but no formal votes are taken. The public vote can be held on a separate night or immediately after the work session in a properly advertised regular meeting format. The public work session format can be beneficial to open discussion and debate because it is generally not as formal in structure. The Township Supervisors shall discuss and decide the type of format with which they are most comfortable. Whichever format they choose, care should be taken to ensure compliance with the state “Sunshine Act” regarding the requirement of public deliberation of issues at public meetings.

**Administrative Positions** - The current organizational structure shall be amended by the appointment of the Sewer Secretary to also serve as Assistant Township Secretary and Assistant Township Treasurer. As a practical matter, this person is now serving in these capacities. The

formal appointment would legitimize the current practice and would also provide the staff capacity to permit the internal control procedures recommended elsewhere in this chapter.

**General Accounting and QuickBooks Training** - The Township Secretary/Treasurer and the Sewer Secretary shall receive additional training in the Quickbooks accounting system and especially in general accounting and bookkeeping practices and theory. These training programs are offered by local government service organizations and, specifically, NEPA offers software training for Quickbooks.

**Regular Communications** - Communication is essential to the successful operation of any organization. The Township shall take steps to keep key people better informed about various Township activities and issues. The public work session mentioned previously is one way to accomplish this important practice. Another recommended method is a weekly memorandum, or email if available, from the Township Secretary/Treasurer, summarizing the week's events. This could be as simple as a few paragraphs indicating the important issues of the week to keep those Supervisors who are not around the municipal building on a daily basis, informed about important issues.

**Municipal Technology Upgrades** - Technology improvements are an important aspect to any professionally managed entity today. This is true for local governments as well. The Recovery Plan Coordinator recommends new computers for the Secretary/Treasurer and the Sewer Secretary along with the most current version of Quickbooks software. These items have been budgeted for 2005 and the Township shall execute these purchases as soon as possible following plan adoption. Computer networking capability between the Secretary/Treasurer and the Sewer Secretary is essential and shall be included with the computer purchases and be implemented immediately to avoid further duplication of effort by Township staff. Currently, the Secretary/Treasurer and the Sewer Secretary both record sewer receipts on individual computers. This is an inefficient use of time and increases the possibility of errors.

**Zoning and Code Enforcement Practices** - Code Enforcement and Zoning are very important public safety functions that require patience and skill, first to understand, and second to explain to citizens. It is apparent that questions received at the Township Office regarding Code and Zoning issues are being answered by Supervisors and the Secretary/Treasurer. There is a profound desire on their part to address the questions posed by the citizens. However, Code Enforcement and Zoning issues are not always clear and precise. Confusion can develop when multiple persons within a municipality are answering these questions. The Township shall refer these questions to the respective Code Enforcement or Zoning Officer. The Township shall also ensure that these employees hold regular office hours in the municipal building to meet with customers. Perhaps this could start as one evening per month with the hours publicized. The recommendation to revise the Township's fee schedule, mentioned elsewhere in the Plan, may be used to offset possible increased pay for these positions to justify the request for additional hours.

**Codification of Municipal Ordinances** - Codification of ordinances is another recommended organizational tool that can help local governments enforce their ordinances. A codification process essentially consolidates ordinances and resolutions into a single document organized

under specific chapters and categories. An example is having all land-use ordinances in one section or chapter for easy reference. This process makes updating or revising ordinances much easier. The Recovery Plan Coordinator recommends a \$10,000 Act 47 Grant for this project. The Township shall start this process as soon as possible after plan adoption.

**Township Employee Manual** - A Human Resources or Personnel Policy Manual shall be developed by the Township for its employees. It is recommended that this manual include all benefits, work hours, job descriptions and essentially all issues affecting employment with the Township. Employees deserve to have these policies in writing to avoid any ambiguity or uncertainty about personnel issues. The Township shall use the Governor’s Center for Local Government Services template for a Human Resources manual as a guide in this preparation.

**FINANCIAL MANAGEMENT**

**Unpaid Bills and Contingent Liabilities** - The Township has done a commendable job throughout 2004 in paying many unpaid bills that have accumulated over the last several years. The Governor’s Center Financial Review conducted by Peer Consultant James Phillips identified \$149,303.19 of unpaid bills as of February 2, 2004. The Township’s unpaid bills as of November 18, 2004, when the 2005 budget preparations began was \$77,136.89. For the purposes of our Recovery Plan recommendations, we are using this number as the baseline. The Township is incurring additional expenses and paying invoices on a routine basis, and consequently, this number varies almost daily. Although the Township has made progress, the unpaid bills are still considerable and need to be paid. The contingent liabilities, which are quite considerable, also need to be addressed.

The following table presents a list of unpaid bills and contingent liabilities based on information provided by Township Administration and drawn from within accounting records. The Recovery Plan Coordinator is basing these numbers on information provided by the Township Administration. The accuracy of information provided has not always been thoroughly reliable due to poor historical record keeping and the need for additional training of Township staff.

Table 1 identifies the past obligations of the Township to the degree that we have been able to determine them.

**Table 1. Total of Past Obligations**

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\$ 295,507.00	Balance due on the PNC Unfunded Debt Loan from 2001
\$ 90,000.00	Due to Sewer Fund from General Fund as Previously Identified
\$ 77,136.89	Unpaid Bills Through November 18, 2004
\$ 5,177.12	Net due to Sewer Fund from General Fund (See Table 2)
\$ 17,015.00	Due to the General Fund from the Debt Service Fund From 2003 & 2004
\$ 9,382.58	State Department of Revenue Withholding Taxes Due From 2000 and 2001
\$ 494,218.59	Sub Total

**Contingent Liabilities**

\$ 21,187.07	Penalties on Withholding Tax
\$ 10,224.00	Police Pension Fund Creation Initial Payment
\$ 525,629.66	Total of Past Obligations and Contingent Liabilities

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**Table 2. Sewer Fund Payable**

\$ 33,411.49	Sewer Receipts Deposited into General Fund during 2003
\$ -28,234.37	Less Sewer Salaries for 2003 and 2004 not transferred to General Fund
\$ 5,177.12	Net due to Sewer Fund from General Fund

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The \$5,177.12 shown in Table 2 above is to be paid from the proceeds of the Act 47 Loan shown below.

**Act 47 Interest Free Loan Assistance** - The Recovery Plan Coordinator recommends funding these unpaid obligations and contingent liabilities by restructuring the Township’s debt through an Act 47 interest free loan of \$210,000. This loan would be in addition to the \$300,000 emergency loan previously issued. This additional loan would be for a period of ten years with debt service payment made to the Commonwealth on a monthly basis from the Township Debt Service Fund. This plan calls for paying off all unpaid bills, reimbursing the Sewer Fund for previous amounts owed, funding contingent liabilities and providing funds for Capital Improvement needs.

The \$210,000 Act 47 loan would be used as presented in Table 3.

**Table 3. Act 47 Loan Proceeds and Disbursements**

\$ 90,000	Repay the Sewer Fund due from Previous Years
\$ 77,137	Unpaid Bills
\$ 5,177	Net Repayment to the Sewer Fund
\$ 21,187	Penalties due on State Department of Revenue Withholding Taxes (if not waived)
\$ 10,224	Contingent Liability for Creation of the Police Pension Fund
\$ 6,275	Capital Improvement Fund creation to use for equipment, infrastructure, and facility needs at the direction of the Recovery Plan Coordinator
\$210,000	Act 47 Interest Free Loan Total

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The proposed loan would be in addition to the \$300,000 emergency loan previously approved and shown in Table 4. This plan recommends that the emergency loan be converted to a ten year, no interest, long-term Act 47 loan. It is recommended that the debt service payments be automatically withdrawn from the Township’s Debt Service Fund bank account monthly. The combined debt of the two Act 47 loans would be \$510,000, as shown in Table 4.

**Table 4. Emergency Loan Fund Proceeds & Disbursement**

\$265,000.00	TAN Payoff.
\$ 9,382.00	State Department of Revenue withholding Taxes Due from Prior Years.
\$ 8,543.00	Snow Removal Equipment Installed on Surplus Military Vehicle
\$ 17,075.00	Debt Service Fund Repayment to General Fund From 2003 & 2004
<b>\$300,000.00</b>	<b>Emergency Loan</b>

**Table 5. Total Act 47 Debt**

\$300,000	Emergency Loan Converted to Long Term Loan
\$210,000	Act 47 No Interest Loan
<b>\$510,000</b>	<b>Total Act 47 Debt</b>

The amortization schedule for the combined \$510,000 in Act 47 loans would be as follows.

**Table 6. Annual Debt Service for Ten Years**

Year 1	2006	\$51,000
2	2007	\$51,000
3	2008	\$51,000
4	2009	\$51,000
5	2010	\$51,000
6	2011	\$51,000
7	2012	\$51,000
8	2013	\$51,000
9	2014	\$51,000
10	2015	\$51,000
	10 years	\$510,000

The \$51,000 annual debt service would be paid monthly in payments of \$4,250. Preferably, these payments would be automatically withdrawn from the Township’s Debt Service Fund. The recommended method of funding this Annual Debt Service Schedule is an increase in the Earned Income Tax and dedicated to debt service.

**Revenue for Debt Service** - The Township currently levies a 17 mill real estate tax for debt service. The current 17 mills generate approximately \$59,000 for debt service payments on the existing PNC Bank loan of approximately \$58,000. The increase in the EIT tax discussed in Chapter 4 will cover the additional \$51,000 in annual debt service.

**Existing Long Term Unfunded Debt Loan** – The Township borrowed \$435,251.53 in January of 2001 from PNC Bank as a long term unfunded debt loan. The loan will mature in January of 2011. The current interest rate is 5.81%. The payments are automatically withdrawn from the Township’s Debt Service Fund on a monthly basis. The monthly payment is \$4,790.20 and the total annual debt service for this loan is \$57,482.40. This amount is currently covered by the 17 mill real estate tax dedicated to debt service.

**Table 7. Existing Long Term Unfunded Debt Service**

<u>YEAR</u>	<u>DEBT SERVICE PAYMENTS (Approx.)</u>
2005	\$57,482.40
2006	\$105,432.40
2007	\$106,911.40
2008	\$61,881.00*
2009	
2010	
2011	

\* Final Payment may vary slightly due to interest calculation

The Township shall investigate a restructuring of this existing debt to possibly lower the interest rate. The Recovery Plan Coordinator does not recommend extending the term of this loan, only an investigation of lowering the rate. The Township shall consider a lowering of the real estate tax millage in 2011 once this existing loan is satisfied.

**Table 8. Current Real Estate Taxes for Debt Service**

\$ 3,832,350	Assessed Valuation 2005
<u>X .017</u>	Mills
\$ 65,150	Tax Generated
<u>X 90%</u>	Collection Rate
\$ 58,635	Actually Collected

The real estate tax yield of approximately \$3,450 per mill is reflective of the current level of assessed valuations in the Township, but the Recovery Plan Coordinator is cognizant of the reassessment initiative in Luzerne County. The real estate tax millage may be reduced in future years once reassessment has been completed in the county. The effect of property reassessment on Plymouth Township will not be felt until 2007. The actual impact on the Township's finances is unknown at the time this Recovery Plan is being prepared. Any attempt to quantify the reassessment process as it applies to Plymouth Township would be pure speculation at this time. However, generally speaking, reassessment in municipalities with older housing stock usually generates an increase in total assessed valuation because those properties have not been reassessed in many years.

The additional \$210,000 Act 47 Loan would be recorded in a separate fund set up to distribute the original \$300,000 Emergency Loan with the new loan. The fund would be called the Act 47 and Emergency Loan Fund. The fund would be established with a checking account for direct distribution of the funds. All of the monies shall be distributed via check directly to vendors and other operating funds to ensure the monies are directed accurately in accordance with this recovery plan. This proposed method of distribution will maintain a better audit trail and establish a mechanism for oversight during the implementation phase. All distributions of monies from this fund shall be approved by the Recovery Plan Coordinator.

**ADDITIONAL FINANCIAL MANAGEMENT RECOMMENDATIONS**

In addition to the debt restructuring, tax increases and satisfaction of past obligations outlined above, the Recovery Plan Coordinator makes the following financial management recommendations:

**Township Payables**

1. The Township shall immediately satisfy the outstanding balance due to the Pennsylvania Department of Revenue and issuance of revised W-2's to employees due to errors made in prior years. This is budgeted in Chapter 5 within the Act 47 and Emergency Loan Fund. Only after filing the past due amount and 2001 W-2's with the Department of Revenue, can negotiations begin regarding abatement of the approximately \$21,187 in accumulated penalties. Penalties and interest are shown below.

**Table 9. PA Department of Revenue, Penalty and Interest Summary**

<b>PERIOD ENDING</b>	<b>PENALTY</b>	<b>INTEREST</b>	<b>BALANCE</b>
12/31/1997	216.99	59.25	276.24
06/30/1998	643.34	149.27	792.61
09/30/1998	1,627.83	444.55	2,072.38
12/31/1998	1,291.20	316.95	1,608.15
03/31/1999	1,138.83	253.89	1,392.72
06/30/1999	1,197.38	234.30	1,431.68
09/30/1999	939.32	190.30	1,129.62
12/31/1999	647.45	146.81	794.26
03/31/2000	810.06	332.87	1,142.93
06/30/2000	1,167.21	447.24	1,614.45
09/30/2000	951.79	341.11	1,292.90
12/31/2000	1,121.55	370.03	1,491.58
03/31/2001	421.18	125.91	547.09
06/30/2001	1,400.01	383.30	1,783.31
09/30/2001	20.00	19.01	39.01
12/31/2001	1,165.15	247.43	1,412.58
06/30/2002	1,032.66	70.80	1,103.46
09/30/2002	789.90	47.22	837.12
12/31/2002	400.60	24.38	424.98
<b>TOTALS</b>	<b>16,982.45</b>	<b>4,204.62</b>	<b>21,187.07</b>

2. The Township shall immediately satisfy other legitimate unpaid bills with the proceeds of the Act 47 loan and remain current with all other obligations.
3. The Federal Withholding taxes owed by the Township dating back to 2000 and 2001 were satisfied by the Township to the best of the Recovery Plan Coordinator's ability to

determine the status. The Township shall continue to monitor their federal tax payments to ensure accuracy and advise the Recovery Plan Coordinator if any discrepancies develop.

### **Township Accounting Practices**

1. Accounting and bookkeeping procedures shall be strengthened immediately through training and/or consultation.
2. The accrual basis of accounting shall be implemented immediately and shall be consistently followed. The accrual basis of accounting will more accurately reflect the Township's financial position. Several times during the recovery plan process the Recovery Plan Coordinator was given financial information in both cash and accrual basis.
3. Salary expenses shall be allocated on a monthly basis. The financial information reviewed as of December 31, 2004, did not reflect all salary expenses. The Recovery Plan Coordinator recommended this be done at the start of the recovery plan process.
4. Interfund payables and receivables shall be transferred at least quarterly. As of December 31, 2004, wages from the Sewer Fund for the Sewer Secretary from 2003 and 2004 had not been transferred to the General Fund.
5. The miscellaneous adjustments account shall not be used in the future. Currently, payroll transfers and interfund transfers are recorded in this account. This causes revenue & expenses to be stated incorrectly. Interfund transfers shall be recorded in receivable and payable balance sheet accounts.
6. A payroll service firm shall be engaged within thirty (30) days of plan adoption to ensure current payroll is prepared properly and to avoid unnecessary penalty and interest fees. The cost of using a payroll service has been budgeted for 2005.
7. Cash receipts are not properly secured prior to deposit. The Township shall purchase a safe with limited keys or combination access to secure receipts prior to the bank deposit. The Township shall make bank deposits at least weekly, or more frequently, if large sums are received.
8. The Township shall use the established Chart of Accounts for municipalities as published by the Department of Community & Economic Development (DCED), Governor's Center for Local Government Services (GCLGS). Several account numbers within the Township's accounting records were discovered not conforming to recommended practice.
9. The Board of Supervisors shall be provided with financial reports at least three days prior to their regular monthly meeting. As a practical matter this shall be on the Friday prior to the regular meeting of the Supervisors, which is on the first Monday of the month. The

Board of Supervisors shall be provided with a Revenue and Expenditure Statement, Trial Balance, Vendor Balance Summary and Budget Comparison Statement for each operating fund.

10. Consolidation of bank accounts within operating funds shall be done immediately. The Township shall decide whether to use their local bank for checking and investment accounts or whether to explore using the Pennsylvania Local Government Investment Trust (PLGIT). Information on the PLGIT website indicates their rates may be more attractive than local banks at this time. New bank accounts shall be established immediately when needed. Monies designated for other funds shall not be deposited into the General Fund in lieu of a new bank account being established.
11. Grant closeout reports from prior years shall be completed within five (5) days of plan adoption to avoid any future delay in receipt of state grant or loan funds.
12. Grant proceeds shall be deposited in a separate operating fund and separate financial institution account.

#### **Township Financial Internal Controls**

1. Bills shall only be paid upon authorization of a majority of the Board of Supervisors at a public meeting. A complete list of bills payable for the month shall be presented to the Board of Supervisors with the financial reports mentioned above. This list shall include a signature block for all supervisors to sign indicating their approval after the public vote. This approval shall be included in the minutes of the meeting.
2. A sequential numbered receipt system or a numbered receipt log shall be established to record all checks or cash received and identify from whom it was received. Duties of staff shall also be segregated regarding receipting, entry into QuickBooks and depositing the monies.
3. Internal control procedures shall be established on check signing. A minimum of two signatures shall be required on all checks issued, including payroll checks. This shall be a combination of any two Supervisors, or one Supervisor and the Secretary/Treasurer.

#### **General Municipal/Financial Administration Policies**

1. Insurance proposals shall be sought from various vendors to ensure the lowest premiums are obtained. The Township shall investigate the use of firms that specialize in reviewing insurance coverages. The return on investment in this type of firm is often high. The Recovery Plan Coordinator did not pursue this issue during the process because of the claims made by the Township for the flood and fire events.
2. Budget preparation in the Township shall commence in at least October of each year. The process shall include planning for capital improvements and operational expenses. The

process shall be completed in early to mid-December of each year. The Secretary/Treasurer shall take a leading role in this preparation.

3. A Capital Budget process shall be established, by ordinance, requiring the Township to prepare a Capital Improvement Budget ninety (90) days prior to adoption of the annual operating budget.
4. A complete review of all ordinances that require or authorize fee collection shall be completed within six (6) months of plan adoption. A comprehensive fee schedule ordinance shall be enacted increasing those fees, which can reasonably be increased to generate additional revenue.
5. Insurance equipment schedules shall be reviewed at least annually to ensure equipment covered under automobile and inland marine policies is adequate.
6. The appointment of a Township auditor shall be done through a competitive Request for Proposal (RFP) process. The Township Secretary/Treasurer shall seek authorization from the Board of Supervisors to receive proposals and have them tabulated for action at their annual reorganization meeting.
7. Contact shall be made with the Luzerne County Board of Commissioners regarding a Payment in Lieu of Tax (PILOT) from Luzerne County for Moon Lake Park. The facility is solely located within Plymouth Township. The Township routinely maintains roads around the park used by park patrons to access the facility.
8. PennDOT Municipal Services shall be consulted regarding the considerable amount of road mileage that the Township maintains and is not on the Liquid Fuels system. The Township shall work with PennDOT to determine if there are road miles that can be added to the reimbursement system. The Township shall also work with their engineer to determine the costs of upgrading roadways to qualify for liquid fuels reimbursement. This could be a costly proposal, however, it shall be explored and a determination made about whether or not it would be cost effective.

### **Township General Revenue and Expenditure Policies and Practices**

1. The Township shall eliminate the volunteer fire department vehicles from the Township automobile fleet policy within thirty (30) days of plan adoption. The Township coverage of these vehicles is highly unusual given the fact that the Township does not own the vehicles in question. The savings is estimated at \$3,200 annually.
2. The Township shall continue to sell surplus equipment. Specifically, the Township is storing two (2) Ford Crown Victoria Police Vehicles in the event they are needed for a proposed regional police department. The financial reality is that the Township cannot afford to participate in a regional police department at this time. The vehicles in question are deteriorating and depreciating in storage. It is also costing approximately \$2,000 annually to insure these vehicles on the fleet auto policy. The estimated value is \$1,500 to

\$2,000 for each vehicle and possibly more. The Township shall sell these vehicles immediately.

3. The Township shall negotiate an increase in the cable television franchise agreement fees within sixty (60) days of plan adoption. Other municipalities collect 5% of gross revenues for these agreements. The Township currently collects 3%. The Township shall also amend its ordinance regarding this fee within sixty (60) days of plan adoption.
4. Vehicle fuel vendors shall be consulted to determine if tax exempt invoicing is available. This would save the Township the time of applying for reimbursement of the taxes and would improve cash flow.
5. Wireless phone plans shall be reviewed to determine if lower cost service is available. The Township currently pays approximately \$3,500 annually for wireless phone service. The Recovery Plan Coordinator is confident this expenditure can be reduced. This shall be accomplished within sixty (60) days of plan adoption.
6. The Township shall negotiate final payment to Pennsylvania American Water Company within sixty (60) days of plan adoption to settle the outstanding balance of approximately \$25,000. The Recovery Plan Coordinator and Pennsylvania American Water Company have begun negotiations regarding abatement of penalties. This process shall continue during implementation.
7. Health insurance for Township employees shall be capped at a ten percent (10%) increase for 2006 and beyond. The expenditure projections in Chapter 4 cap the health insurance premiums at ten percent. If higher increases are encountered, then the Township shall seek alternate carriers or ask covered employees to pay for premium increases above the cap.
8. Rental space within the municipal building shall be considered. The Township Supervisors have discussed this as a revenue generating option, but are unsure of the costs associated with renovations to accommodate a tenant. It is clear that the Township has more administrative space than it needs and this option shall be explored.
9. The Township shall undertake efforts to improve upon the approximately 90% collection rate for real estate taxes. This collection percentage is lower than the state average and lower than other municipalities in Luzerne County which are approximately 95%. As part of this effort, the Township shall review the performance of these collections at 6 month intervals.

### **Township Sewer Fund Administration**

1. Sewer issues will demand a great deal of attention from the Supervisors over the next several years. The Act 537 Sewage Facilities Plan for the Township has been approved by the Pennsylvania Department of Environmental Protection (PADEP). The Township is under PADEP order to address sewage issues in the Township. Meetings were held with

PADEP, PENNVEST, Township Officials, and NEPA during the Recovery Plan process. The Township Engineer is submitting a funding request to PENNVEST on behalf of the Township for the six million dollar project. It is estimated that design work will be completed in 2006 with construction of the system starting in 2007. It is unclear at this time how much of an increase in sewer rates will be necessary. Further analysis is in Chapter 4.

2. The Sewer Fund is owed approximately \$95,177 by the General Fund for revenue drawn to cover General Fund Expenses in prior years. These funds shall be reimbursed with the Act 47 loan funds recommended earlier. This reimbursement shall occur as soon as possible once the plan is adopted to strengthen the Sewer Fund's cash position. This will enable the Township to better address the funding stream for the upcoming sewer project.
3. The Supervisors have discussed the reactivation of the Plymouth Township Sewer Authority. Prior administrations disbanded the authority several years ago. The sewer system has been managed as a Department of Public Works responsibility since then. The Recovery Plan Coordinator does not recommend the reactivation of the authority at this time. The Township has numerous administrative issues to address at this time without additional complications. Secondly, the sewer project itself is a massive undertaking and the reactivation of an authority consisting of new members without historical, administrative or financial background on the project could slow the project. Decision making for this project should be left with the Board of Supervisors at this time. Once the system is constructed, the authority concept may be a better alternative for long term maintenance and should be considered at that time.
4. The Wyoming Valley Sanitary Authority (WVSA) currently provides treatment for the areas of Plymouth Township served by the sanitary sewer collection system. The customers of the Plymouth Township system receive two sewer bills, one for treatment from WVSA, and one for the maintenance of the system by Plymouth Township. The Township shall approach the WVSA to determine if this duplicate billing arrangement could be eliminated. The dollar savings is unknown without further investigation, however, savings appear to be likely.
5. NEPA was able to determine that some Wyoming Valley communities have operating agreements with the Wyoming Valley Sanitary Authority (WVSA) for maintenance of their collection system as well as for billing. NEPA was also informed that WVSA only establishes agreements with member communities of the authority. This shall be explored with WVSA to determine if cost savings on maintenance could be established.

## **SERVICE LEVELS**

Services in Plymouth Township are currently at a minimum level. There are no large expense areas for the Recovery Plan Coordinator to focus upon for making recommended cutbacks. Unlike large cities that have been through the Act 47 process, where staffing levels and employee benefit costs account for huge municipal costs, this is not the case in Plymouth

Township. The Recovery Plan Coordinator also believes that some service levels are inadequate, specifically, the hours of the Code Enforcement and Zoning officers.

The decision made by the Supervisors in early 2004 to eliminate the police department was the most profound cost effective cutback that could be made. There are few additional employee-related service issues to address in Plymouth Township. Other than possible additional Code Enforcement and Zoning hours to be funded through fee increases, there are no recommended reductions to staffing levels. Conversely, there are no recommended increases in staff either.

The Recovery Plan Coordinator makes the following additional recommendations regarding service levels in Plymouth Township:

**Wage, Salary and Benefit Freeze** - This Recovery Plan calls for a wage and salary freeze for 2006 & 2007. The 2005 budget provides for moderate salary and wage increases for employees, but the financial projections made in Chapter 4 do not allow for any additional wage or benefit increases. These plan recommendations are based on limited revenue growth in the Township for the next two fiscal years. The Township shall ensure through the budget process that no increases occur.

**Solid Waste and Recycling Collections** - The solid waste and recycling programs are popular in the Township, but they consume a considerable number of Public Works hours during any given week, month or year. With consideration to a limited Public Works staff, the question is raised as to whether or not these hours should be redirected to road work. The other side of the issue is that the Public Works Department in-house collection of these materials generates revenue to offset Public Works salaries. Staffing reductions are not recommended, because they are needed for road maintenance activities. Consequently, if the Township were to contract out for this service, the savings would have to be great enough from contracting out solid waste to still permit the Township to maintain its Public Works staff level. The Township shall seek RFP's for solid waste and recycling collection from private contractors to determine if it would be cost effective to pursue this alternative. The Township has sought prices for these services approximately two years ago and it was determined not to be cost effective. It may prove that the fee increases established for 2005 covers all costs negating any benefit to privatizing the service. The Township shall also seek technical assistance from PADEP and PADCED on solid waste and recycling issues.

**Local Law Enforcement Services** - Police services are something the public wants, but communities are finding increasingly difficult to provide, due to ever increasing costs. Plymouth Township faced this reality in 2004 and had no choice but to eliminate their police department. This Recovery Plan does not recommend reestablishing local police services in Plymouth Township. The financial analysis in Chapter 4, and elsewhere in this plan, demonstrates that the Township cannot afford to reestablish its police force in the foreseeable future. The Recovery Plan Coordinator recommends the Township continue to participate in discussions regarding the possible formation of a regional police department, however it is unlikely that the Township will be able to afford the estimated \$97,447 cost of participation. The Township's estimated share is derived from the DCED, GCLGS, Regional Police Feasibility Study for the Western Luzerne County Regional Police Department prepared in April of 2004. The study indicates that

Plymouth Township would save \$27,689 by participating in the regional department, if they could otherwise afford such services. Clearly, participation in a regional department would save Plymouth Township money, however, they cannot currently afford the nearly \$100,000 for regional police protection.

**Township Staffing Levels** – The Township shall hold staffing levels as established in the 2005 budget and summarized below.

**Table 10. Township Staffing Levels**

<b><u>Administrative Office Staff</u></b>	<b><u>Public Work Department Personnel</u></b>
1 Full-Time Secretary/Treasurer	1 Full-Time Roadmaster/Build Inspector
1 Part-Time Sewer Secretary	1 Full-Time Road Foreman
1 Part-Time Code Enforcement Officer	1 Part-Time Road Laborer
1 Part-Time Zoning Officer	1 Part-Time Road Laborer (as needed)

In addition to these individuals are the three elected Supervisors and the elected Tax Collector for a total of eleven (11) individuals on the Township’s payroll.

**LEGAL ISSUES**

There are two legal issues facing the Township that have not been resolved at the time of the recovery plan preparation. The Township Solicitor advises that the Township faces litigation from a former consultant hired by previous Township administrations to prepare grant applications. The lawsuit remains unresolved. The claim for unpaid fees is in the \$60,000 to \$80,000 range.

The second issue involves a lawsuit alleging the Township has not properly dealt with a storm water runoff problem. The Solicitor advises that the claim has been forwarded to the Township’s insurance carrier for defense. It is premature to determine if the Township will have any financial obligation in this litigation.

In both cases, the information available at the time this recovery plan is being prepared, and a determination of Township financial responsibility cannot be made. The Township will have to address these matters in future years.

**CAPITAL IMPROVEMENT AND INFRASTRUCTURE**

The Act 47 Loans and revenue enhancements are an integral part of the financial recovery of Plymouth Township. An equally important part is the recommended creation of a Capital Improvement Fund. The Township shall use \$6,275 of the loan proceeds and EIT increases of \$561,620 over 2 ½ years, for Capital Improvements. The Township has numerous infrastructure and equipment needs that have been ignored for decades. The following table indicates a number of capital improvement expenditures that require funding. The Recovery Plan Coordinator was

unable to definitively determine a complete list of infrastructure projects because of the flood event in September 2004 and the fire in December 2004.

The Township is working with the Township Engineer, FEMA and PEMA to determine the level of federal and state aid for repair/replacement of infrastructure damaged in the September 2004 flood event caused by Tropical Storm Ivan.

The Public Works Department fire in December 2004 caused considerable damage to the Municipal Building. Insurance adjusters are assessing the damage to the structure and its contents as this plan is prepared. It is certain that the Township will experience expenses not covered by insurance, but all costs are not determined at this time. The coverage on the lost Public Works vehicle will only cover the value of the loss, not the replacement value.

The Recovery Plan Coordinator has sought additional information from the Township on Capital Improvement needs; however, Township personnel have been preoccupied with the immediate crisis created by the fire to provide the requested information.

**Capital Improvement Fund** - The proposed creation of a Capital Improvement Fund with a portion of the Act 47 loan proceeds and with Earned Income Tax increases would be under the direction of the Recovery Plan Coordinator during the implementation phase of the Recovery Plan. The Township shall not use these funds for operating expenses. The Township shall use these funds for Capital Improvement purposes and annually establish a capital improvement program budget as part of the budget process by ordinance.

Table 11 lists the infrastructure and equipment needs that are known to the Recovery Plan Coordinator at the time of the plan preparation.

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**Table 11. Capital Improvement Needs in Plymouth Township**

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**1. Building & Facility Issues.**

- a. Air conditioning unit replacements
  - b. Electrical wiring repairs.
  - c. Emergency generator replacement.
  - d. Fire related repairs not covered by insurance.
  - e. Furnace replacement
  - f. Municipal Building window replacements.
  - g. Phone system replacement.
  - h. Renovations for rental space.
  - i. Salt Storage Facility
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**2. Public Works Equipment**

- a. Replace 1987 Ford 10 Ton 4X4 Dump Truck.
  - b. Replace 1996 Ford 350 1 Ton 4X4 Dump Truck lost in the fire.
  - c. Replace John Deere backhoe.
  - d. Replace Michigan wheel loader.
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### **3. Infrastructure Projects**

- a. Mountain Road (Flood related)
  - b. Park improvements to include equipment replacement and site work.
  - c. Retaining wall replacements.
  - d. Sanitary sewer system repairs (Flood related)
  - e. Storm sewer system repairs (Flood related)
  - f. Township-wide paving projects.
  - g. West Poplar Street (Flood related)
- 

The capital improvement items listed in the table above will easily consume the funds allocated for Capital Improvements. In Chapter 4, the Recovery Plan Coordinator proposes increasing the Earned Income Tax on residents and non-residents for a 30 month period. The funds would be used to address the Township's enormous equipment and infrastructure deficiencies. In addition to these funds, the Township must continue to work with local legislators and other state and federal agencies to secure additional aid. It is also recommended that the Township consider using some of these funds to leverage additional grant funds by pledging the required local share from these capital improvement dollars. It is possible that the amount of funds available for capital improvements could increase if it is definitively determined that the police pension fund contribution and penalties on the back payroll taxes are not owed. The Recovery Plan Coordinator will work with the Township to plan for these projects. The Township shall direct these funds to capital projects if they become available.

**Community and Economic Development Initiatives** - Plymouth Township shall pursue the community and economic development opportunities and initiatives addressed in Chapter 3 and where practical, participate in and develop cooperative initiatives with other adjoining municipalities, agencies and civic organizations in pursuit of its community and economic development objectives.

### **INTERGOVERNMENTAL COOPERATION**

The final area of recommendation for the Recovery Plan addresses Intergovernmental Cooperation, or perhaps the lack of cooperative ventures in the Plymouth Township area. Clearly, Plymouth Township has acknowledged, through their participation in the Western Luzerne County Regional Police Department study, that they are willing to work with their neighbors to improve local government service delivery. However, the financial and organizational realities must be discussed.

As detailed earlier in this plan, Plymouth Township cannot currently afford to participate in the proposed regional police department. Furthermore, there are few existing opportunities for intergovernmental cooperation. In other words, there are no existing Council of Governments (COGs) or joint municipal authorities operating in the area. Intergovernmental cooperative arrangements would have to be initiated. This considered, the Recovery Plan Coordinator

recommends the following intergovernmental cooperative options for Plymouth Township to pursue.

**Municipal Merger** – This Recovery Plan, if followed, can reestablish the financial and operational stability of the Township, however, it should be noted that the best long-term option with respect to increasing the quality of services while limiting costs would likely be the exploration of merger with a neighboring municipality. Given the current state of financial distress of Plymouth Township, it can be assumed that municipal merger with any of the adjoining municipalities would be unlikely. However, if the Township can regain financial stability in the short-term, the options available for long term recovery, including a municipal merger, will become attainable. Although, consolidation plans often are met with resistance from the public and governing bodies of both municipalities, the benefits of such a merger can have numerous positive effects on the overall quality of life within the region.

The Township shall investigate all opportunities that will benefit the overall well-being and vitality of their community and reduce the ever increasing tax burden shouldered by the residents. The Township shall fully investigate grants that will fund a feasibility plan or merger study with one or more of the adjoining municipalities. The plan or study should include all the necessary steps within the Municipal Consolidation or Merger Act 90 of 1994.

In the absence of a mutual voter willingness to support this action, the next best option would be the formation of a regional consortium or council of governments organized to reap the many benefits of cooperative services, gained through operational efficiencies and resource sharing.

**Regional Police Service Initiatives** – The Township shall continue to participate in organizational and informational meetings regarding the proposed Western Luzerne County Regional Police Department. If the regional department becomes a reality, the Township could consider membership in the future, provided finances improve.

**Regional Recycling Center** - The Township has recognized that the regionalization of services can often lead to better services at lower cost. The Supervisors have proposed, for discussion with neighboring towns, the formulation of a regional recycling center at the site of the former West Side Landfill. According to the Township, there is a facility on the site which conceivably could be used for this purpose. The proposal has not gone past the discussion level. The Township shall host a meeting of neighboring municipalities to determine interest in such a program. The Recovery Plan Coordinator would facilitate the meeting and contact agencies for technical assistance for the interested municipalities.

**Moon Lake Park** - The Township shall contact the Luzerne County Board of Commissioners and open discussions with them regarding cooperative efforts regarding maintenance and equipment sharing at the Moon Lake Park facility. The park is county owned and solely located in Plymouth Township. The park management and the Township Public Works Department could possibly share equipment and work together on road maintenance around the park. The park could also serve as a site for the storage of Township winter road materials. Any cooperative venture could provide benefits to both parties. Once a dialogue is opened, the benefits of working together will become clearer.

**South Valley Partnership (SVP)** - The Township shall continue to monitor and encourage the efforts of the citizens group known as the South Valley Partnership (SVP). The SVP is a group of concerned citizens from nearby municipalities in the southern Wyoming Valley region. These individuals are involved in the public and private sectors, and are interested in improving their area and the quality of life for their neighbors. There have been discussions regarding their role in the community and possibly some involvement in regional planning or visioning. At the time this plan was being prepared, the organization is still exploring as to what role it can take to help the greater south valley region. The Recovery Plan Coordinator recommends the Township stay connected to the SVP as an organization, in order to foster greater intergovernmental cooperation in the area.

As indicated earlier, there are not a great number of intergovernmental cooperative efforts currently underway in the Plymouth Township area. The Township should participate in as many startup ventures as possible, however, care needs to be taken because every new intergovernmental effort has startup costs.

**Act 47 Grants** – The Recovery Plan Coordinator recommends the following Act 47 grants for Plymouth Township. The first of the three proposed grants is for codification of Township ordinances. It is estimated that approximately \$10,000 will be needed to cover the cost of the codification. The second recommended grant is for new computers, software, networking and related equipment. The estimated amount of this grant is \$3,500 depending upon the source of computer hardware and software. The Township shall explore available computer hardware and software resources through the Commonwealth and its affiliated contractors and agencies. The third proposed Act 47 grant is for the preparation of a Personnel Manual. The Township shall prepare a personnel manual detailing the employee benefits, work hours and policies established by the Township. The cost is estimated at \$2,500. The recommended Act 47 grants are summarized in the following table.

**Table 12. Act 47 Grants**

Ordinance Codification	\$10,000
Computer Purchases & Networking	\$ 3,500
Personnel Manual Preparation	\$ 2,500
<b>TOTAL ACT 47 GRANTS</b>	<b>\$16,000</b>

**Act 47 Loan Summary** – The following table summarizes the Act 47 loans that are identified and detailed earlier in Chapter 5.

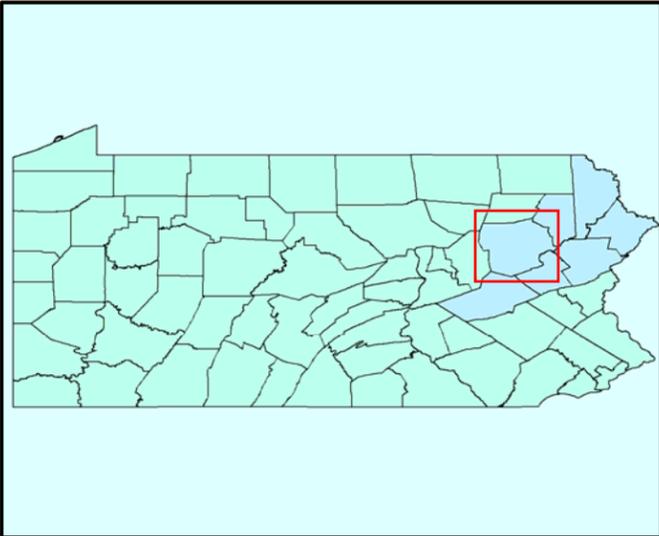
**Table 13. Act 47 Loan Summary**

Emergency Loan	\$300,000
Act 47 Long Term Debt Loan	\$210,000
<b>TOTAL ACT 47 DEBT</b>	<b>\$510,000</b>

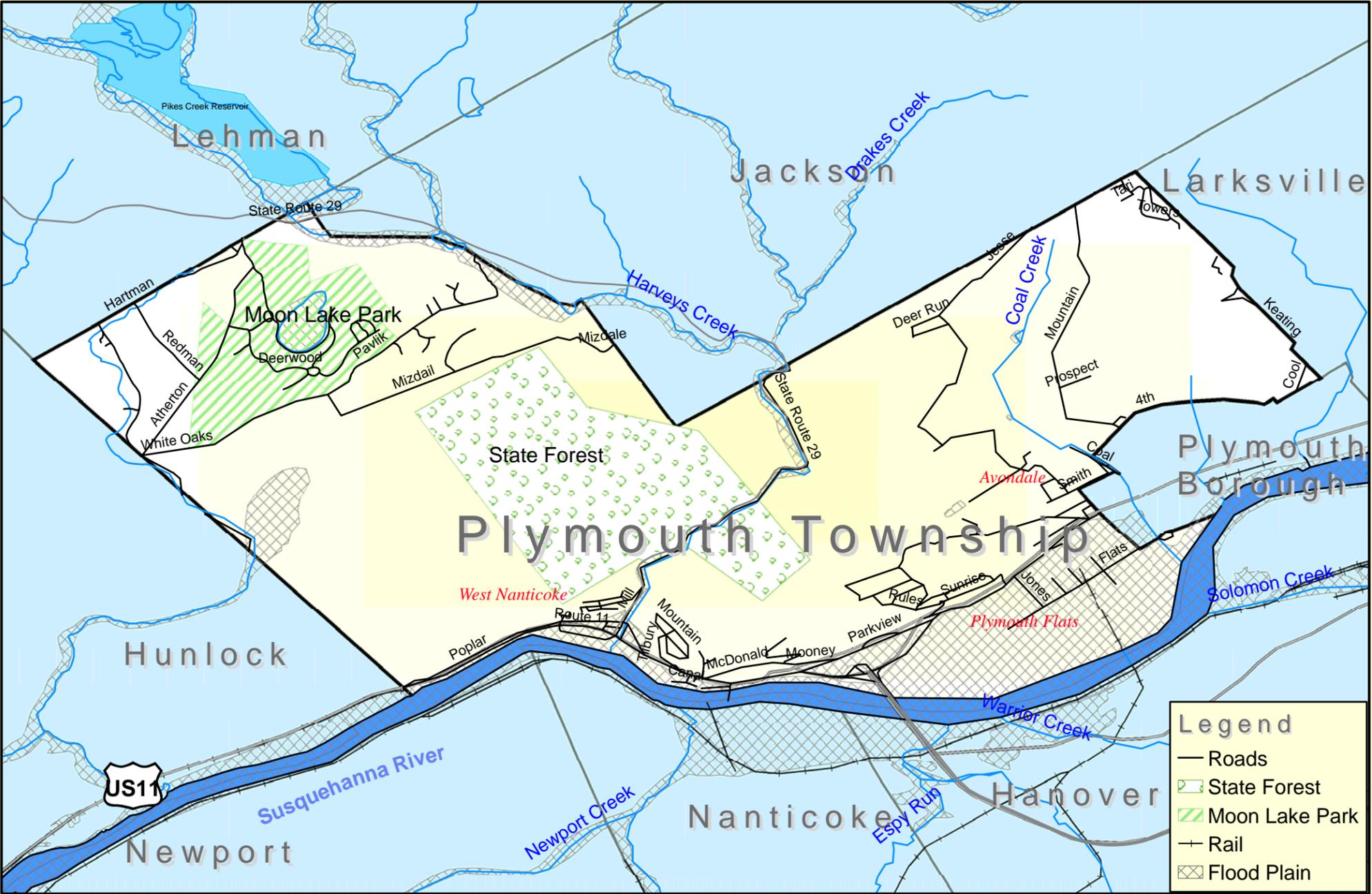
**APPENDIX A**

**PLYMOUTH TOWNSHIP LOCATION MAP**

# Pennsylvania



# Luzerne County



**Legend**

- Roads
- ▨ State Forest
- ▨ Moon Lake Park
- + Rail
- ▨ Flood Plain



# Plymouth Township, Luzerne County

Northeastern Pennsylvania Alliance  
**NEPA**  
 Northeastern Pennsylvania Alliance January 2005  
 Created in ArcGIS 9.0 using ArcMap

**APPENDIX B**

**REAL ESTATE TAX AND DEMOGRAPHIC INFORMATION TABLES**

**Table B-1. Total Certified Value and Available Real Estate Tax Revenue - Plymouth Township, 2002 – 2004.**

Certified Year	Total Certified Value	Available Revenue	Change	Percent Change
2002	\$3,692,670	\$125,551	--	--
2003	\$3,701,310	\$125,855	\$304	0.24%
2004	\$3,832,350	\$130,230	\$4,375	3.48%
Total			\$4,679	3.73%

Source: Luzerne County Assessor's Office.

**Table B-2. Population - United States, Pennsylvania, Luzerne County and Plymouth Township, 1990 – 2000.**

	1990	2000	Change	Percent Change
United States	248,709,873	281,421,906	32,712,033	13.2%
Pennsylvania	11,881,643	12,281,054	399,411	3.4%
Luzerne County	328,149	319,250	-8,899	-2.7%
Plymouth Township	1,773	2,097	324	18.3%

Source: U.S. Census Bureau.

**Table B-3. Age (Under 18) - United States, Pennsylvania, Luzerne County and Plymouth Township, 1990 – 2000.**

	1990	2000	Change	Percent Change
United States	63,604,432	72,293,812	8,689,380	13.7%
Pennsylvania	2,794,810	2,922,221	127,411	4.6%
Luzerne County	70,184	67,066	-3,118	-4.4%
Plymouth Township	424	456	32	7.5%

Source: U.S. Census Bureau.

**Table B-4. Age (18 to 64) - United States, Pennsylvania, Luzerne County and Plymouth Township, 1990 – 2000.**

	1990	2000	Change	Percent Change
United States	153,863,610	174,136,341	20,272,731	13.2%
Pennsylvania	7,257,727	7,439,668	181,941	2.5%
Luzerne County	193,248	189,444	-3,804	-2.0%
Plymouth Township	1,092	1,290	198	18.1%

Source: U.S. Census Bureau.

**Table B-5. Age (65 and Over) - United States, Pennsylvania, Luzerne County and Plymouth Township, 1990 – 2000.**

	1990	2000	Change	Percent Change
United States	31,241,831	34,991,753	3,749,922	12.0%
Pennsylvania	1,829,106	1,919,165	90,059	4.9%
Luzerne County	64,717	62,740	-8,899	-2.7%
Plymouth Township	257	351	94	36.6%

Source: U.S. Census Bureau.

**Table B-6. Total Housing Units - United States, Pennsylvania, Luzerne County and Plymouth Township, 1990 – 2000.**

	1990	2000	Change	Percent Change
United States	102,263,678	115,904,641	13,640,963	13.3%
Pennsylvania	4,938,140	5,249,750	311,610	6.3%
Luzerne County	138,724	144,686	5,962	4.3%
Plymouth Township	717	899	182	25.4%

Source: U.S. Census Bureau.

**Table B-7. Owner-Occupied Housing Units – United States, Pennsylvania, Luzerne County and Plymouth Township, 1990 – 2000.**

	1990	2000	Change	Percent Change
United States	59,024,811	69,815,753	10,790,942	18.3%
Pennsylvania	3,176,121	3,406,337	230,216	7.2%
Luzerne County	96,274	91,914	-4,360	-4.5%
Plymouth Township	518	687	169	32.6%

Source: U.S. Census Bureau.

**Table B-8. Renter-Occupied Housing Units – United States, Pennsylvania, Luzerne County and Plymouth Township, 1990 – 2000.**

	1990	2000	Change	Percent Change
United States	32,922,599	35,664,348	2,741,749	8.3%
Pennsylvania	1,319,845	1,370,666	50,821	3.9%
Luzerne County	32,184	38,773	6,589	20.5%
Plymouth Township	145	134	-11	-7.6%

Source: U.S. Census Bureau.

**Table B-9. Vacant Housing Units – United States, Pennsylvania, Luzerne County and Plymouth Township, 1990 – 2000.**

	1990	2000	Change	Percent Change
United States	10,316,268	10,424,540	108,272	1.0%
Pennsylvania	442,174	472,747	30,573	6.9%
Luzerne County	10,266	13,999	3,733	36.4%
Plymouth Township	54	78	24	44.4%

Source: U.S. Census Bureau.

**Table B-10. Median Housing Value - United States, Pennsylvania, Luzerne County and Plymouth Township, 1990 – 2000.**

	1990	2000	Change	Percent Change
United States	\$79,100	\$119,600	\$40,500	51.2%
Pennsylvania	\$69,700	\$97,000	\$27,300	39.2%
Luzerne County	\$56,000	\$84,800	\$28,800	51.4%
Plymouth Township	\$47,200	\$80,300	\$33,100	70.1%

Source: U.S. Census Bureau.

**Table B-11. Percent of Housing by Year Structure Built – United States, Pennsylvania, Luzerne County and Plymouth Township, 2000.**

	1939 or Earlier	1940 to 1959	1960 to 1969	1970 to 1979	1980 to 1989	1990 to 1994	1995 to 1998	1999 to March 2000
United States	15.0	20.0	13.7	18.5	15.8	7.3	7.3	2.4
Pennsylvania	30.3	24.3	11.4	13.5	10.1	5.1	4.1	1.3
Luzerne County	43.8	18.8	8.3	14.5	7.0	4.1	2.5	0.8
Plymouth Township	50.7	16.8	11.9	14.9	4.0	0.9	0.3	0.4

Source: U.S. Census Bureau.

**Table B-12. Per Capita Income - United States, Pennsylvania, Luzerne County and Plymouth Township, 1989 – 1999.**

	1989	1999	Change	Percent Change
United States	\$14,420	\$21,587	\$7,167	49.7%
Pennsylvania	\$14,068	\$20,880	\$6,812	48.4%
Luzerne County	\$12,002	\$18,228	\$6,226	51.9%
Plymouth Township	\$9,891	\$17,285	\$7,394	74.8%

Source: U.S. Census Bureau.

**Table B-13. Percent of Families in Poverty - United States, Pennsylvania, Luzerne County and Plymouth Township, 1989 – 1999.**

	1989	1999	Change	Percent Change
United States	10.0	9.2	-0.8	-8.0%
Pennsylvania	8.2	7.8	-0.4	-4.9%
Luzerne County	8.3	8.1	-0.2	-12.0%
Plymouth Township	7.5	6.9	-0.6	-8.0%

Source: U.S. Census Bureau.

**Table B-14. Employed Persons who are Age 16 and Over – United States, Pennsylvania, Luzerne County and Plymouth Township, 1990 – 2000.**

	1990	2000	Change	Percent Change
United States	115,681,202	129,721,512	14,040,310	12.1%
Pennsylvania	5,434,532	5,653,500	218,968	4.0%
Luzerne County	143,046	143,492	446	0.3%
Plymouth Township	804	992	188	23.4%

Source: U.S. Census Bureau.

**APPENDIX C**

**PLYMOUTH TOWNSHIP 2005 BUDGET**

PLYMOUTH  
TOWNSHIP

BUDGET  
FOR  
2005

December 27, 2004

**PLYMOUTH TOWNSHIP  
Employees and Wage Information  
2005  
Budget**

<u>EMPLOYEE</u>	<u>JOB TITLE</u>	<u>2004</u>	<u>PROPOSED FOR 2005</u>
Charles Balogh	Code Enforcement Officer	\$117.65/bi-monthly	\$2,400.00 Annual
Bob Bernatovich	Temporary Road Labor	\$9.00/hour	\$9.00 x10 hours/week x 52 weeks = \$4,680.00
Ed Brennan	Road Master Supervisor	\$12.50/hour \$75.00/month	\$12.75/hour \$75.00/month
Gale Conrad	Supervisor	\$75.00/month	\$75.00/month
Ron Demchak	Zoning Officer	\$37.89/bi-monthly	\$1200.00 Annual
Henry Englehart*	Tax Collector*	3% Commission	3% Commission
Ray Evarts	Road Foreman	\$14.85/hour	\$15.10/hour
Steve Grzymiski	Secretary/Treasurer	\$9.50/hour	\$10.50/hour
Dottie Kelly	Sewer Secretary	\$9.25/hour	\$9.50 x30 hours/week x 52 weeks = \$9,880.00
	Planning Commission Secretary	\$40.00/per meeting	\$40.00 x per meeting x 15 meetings = \$600.00
Robert Lawton	Road Laborer	\$9.50/hour	\$10.25/hour x35 hours/week x 52 weeks = \$18,655.00
Mike Manley	Supervisor	\$75.00/month	\$75.00/month

\*Tax Collectors are employees under Pennsylvania Law

**PLYMOUTH TOWNSHIP  
GENERAL FUND  
BUDGET  
2005**

**Revenues**

**300 TAX REVENUES**

301.100 Real Estate Tax – Current Year \$ 48,300

This tax is based on 14 mils for General Purposes. Based on an assessed valuation:

\$3,832,350 Assessed Valuation  
x 0.014 Mils  
-----  
\$ 53,653  
x 90% Collection Rate  
-----  
\$ 48,300 Actually Collected

301.300 Real Estate Tax –Fire \$ 10,400

3 mils are assessed for fire protection

\$3,832.350 Assessed Valuation  
x 0.003 Mils  
-----  
11,497  
x 90%  
-----  
\$ 10,400 Actually Collected and To Be Distributed To Fire  
Companies

301.400 Real Estate Tax Delinquent \$ 10,000

Real Estate Taxes forwarded to the Township by the Luzerne County Tax Claim Bureau for previous years.

310.010 Per Capita Taxes – Current \$ 4,600

Tax collected by the tax collector with the real estate taxes.

310.030 Per Capita Taxes – Delinquent \$ 200

Collected as delinquent from prior years.

310.100 Real Estate Transfer Taxes \$ 7,000

Based on ½ of 1% assessed and collected upon the sale and transfer of real estate property.

310.210 Earned Income Tax – Current \$145,000  
Based on ½ of 1% and assessed on earned income. This amount is based on projections from the Earned Income Tax Collector, Berkheimer Associates.

310.310 Earned Income Tax – Delinquent \$ 500  
Delinquent Earned Income Tax collected from prior years.

310.500 Occupational Privilege Tax \$ 8,930  
Collected by the Earned Income Tax Collector. The Legislature has authorized an increase up to \$52 per person from \$10. The new tax is called the Emergency Services Tax. The Township has decided to implement this revenue at \$52 per person who works in the Township.

310.600 Amusement Tax \$ 0  
This is the tax assessed on gross receipts of amusement businesses in the Township, which was discussed in 2003. Issues of enforcement need to be discussed.

310.700 Mechanical Devices Tax \$ 1,500  
This tax is assessed at \$100 per amusement machine in businesses located in the Township. This is based on an Ordinance enacted on December 31, 2003. This is currently collected by Berkheimer Associates.

310.800 Business Privilege Tax \$ 7,200  
Based on 80 businesses at \$100 per business and a 90% collection rate.  
\$8,000  
x 90%  
-----  
\$7,200

### **320 LICENSES & PERMITS**

321.610 Transient Retailers \$ 100  
\$25.00 Permit fee assessed on door-to-door sales people or other temporary businesses that setup in the Township.

321.620 Contractors Licenses \$ 1,500  
Based on \$100 for each contractor working in the Township.

321.80 Cable TV Franchise \$ 7,000  
Based on 3% of gross revenues of GANS Multimedia Cable Company. This agreement should be renegotiated and the franchise fee increased if possible.

322.820 Pave Cut Permits \$ 1,500  
Permit fees collected from utility companies. The Township's pave cut ordinance needs review.

**330 FINES & FOREFEITS**

331.000 Fines \$ 2,000  
Revenue distributed from the District Magistrate for violations of Township ordinances after a citation has been issued and possibly a hearing held. The Township also receives a distribution of State Police fines to this line item.

**340 INTEREST, RENT, & ROYALTIES**

341.000 Interest Earnings \$ 1,300  
Interest earned on Township cash balances

**350 INTERGOVERNMENTAL REVENUE**

354.010 General Government \$ 1,000  
Grant received from the Susquehanna River Basin Commission for Stream cleanup. Cleanup Organized by the Planning Commission.

354.020 COPS Universal Grant \$ 0

354.030 Highways & Streets – Flood Reimbursement \$ 48,600  
Funds to be received in 2005 for reimbursement for flood expenses incurred as a result of Tropical Storm IVAN in September, 2004.

354.090 Community Development \$ 25,000  
Receipt of an additional grant for a portion of a truck purchase. See Highway Aid Fund for breakdown of purchase.

354.200 Recycling Performance Grant \$ 0  
Annual grant submitted to Department Environmental Protection (DEP). Status is unknown at budget time.

355.010 Public Utility Realty Tax (PURTA TAX) \$ 350  
Received from the Commonwealth as payment for non-taxable public utility property. The Township must file to receive these funds.

355.050 Gas Tax Refund \$ 1,200  
The Township must file annually with the Pennsylvania Department of Revenue to receive reimbursement for fuel taxes paid. The Township should look for a fleet card vendor that will exclude the taxes.

355.080 Alcoholic Beverage Tax \$ 600  
Paid by the Commonwealth to the Township for establishments with alcoholic beverage licenses. Currently there are three in the Township at \$200 each, identified as Leo's, Banco's Seafood, and the Tilbury Inn.

355.130 Foreign Fire Insurance Tax \$ 10,000  
Distributed by the Auditor General's Office for Fire Relief Associations of the

two volunteer fire departments.

355.140 DEP Program Reimbursement \$ 12,538

This represents a 50% reimbursement by DEP for preparation of the Act 537 Sewage Facilities Plan.

356.000 Community Development Block Grant \$ 87,500

The remaining Funds to be received from Luzerne County Office of Community Development for the completion of the Office of Community Development project that began in 2004. Paving of Smith Row is to be completed in 2004, but paid for in 2005.

356.010 Forest Reserves \$ 600

This is the Payment in Lieu Taxes (PILOT) the Township receives from DCNR for the state forest land.

### **360 CHARGES FOR SERVICES**

361.300 Zoning & Subdivision \$ 800

Fees received for Zoning Hearing Board appeals.

361.310 Preliminary Plan Fees \$ 200

Fee for filing minor or major subdivision plans for review. Filing fee \$75.00

361.320 Engineering Review and Site Inspection Fees \$ 100

Deposit received from developers to cover engineering inspection costs of a new development. The Township should setup a billing procedure for additional invoices over the \$100.

361.330 Land Development Fees \$ 100

Fees received for the review of a commercial land development plan. The Township should also collect an Engineering Review Fee for these plans.

361.500 Sale of Maps & Publications \$ 20

This line item is to cover the cost of a developer buying ordinances or zoning maps.

362.110 Sale of Accident Reports \$ 50

Revenue from the sale of police accident reports.

362.410 Building Permits \$ 3,000

Fees received from the building permits issued by the Township and fees received from Pasonick Engineering for inspections conducted under the Uniform Commercial Code.

362.440 Sewage Permits \$ 150

Fees collected for sewage permits on lot systems. Paid to the Secretary by the SEO.

<u>362.450 Occupancy Permits</u>		\$ 400
Permits issued for inspection of commercial \$50.00 and residential properties \$25.00.		
<u>362.120 Sewer Use Charge</u>		\$ 0
<u>364.300 Solid Waste Collection</u>		\$ 20,000
Based on \$2.50 per bag sold and then collected by Township crews. This budget proposes increasing the per bag from \$2.00 to \$2.50 to cover increasing fuel and collection costs. (Shown in expenditures)		
<u>364.500 Recycling Fee</u>		\$ 9,000
The fee collected for the voluntary recycling program at \$30.00 annually per container sold in January. Approximately 300 customers are served by this program. This budget proposes increasing this fee from \$24.00 to \$30.00 annually.		
<u>364.900 Contractor License Fee</u>		\$ 6,000
License fee paid annually by private solid waste haulers operating in the Township. The Township is enforcing this ordinance for 2005. The Township has decided to increase this fee to \$100 per month per hauler. There are currently 5 known haulers operating in the Township.		
<b><u>380 MISCELLANEOUS REVENUE</u></b>		
<u>380.000 Miscellaneous Revenue</u>		\$ 500
Revenues received that cannot be coded to a specific line item.		
<b><u>390 OTHER FINANCING SOURCES</u></b>		
<u>391.100 Sale of Assets</u>		\$ 2,000
Revenue from the sale of surplus equipment.		
<u>392.040 Transfer from Debt Service Fund</u>		\$ 0
<u>392.080 Transfer from Sewer Fund</u>		\$ 19,820
Funds transferred to cover wages of township personnel for sewer related work including Road Department and clerical. Estimated breakdown for 2005.		
	Public Works	\$ 5,000
	Clerical	\$14,820
<u>394.100 Proceeds from TAN</u>		\$ 0
	Total Projected Revenues	\$506,558.00

**PLYMOUTH TOWNSHIP  
GENERAL FUND  
BUDGET  
2005**

**Expenditures**

**400 GOVERNING BODY**

<u>400.110 Supervisors Meeting Pay</u>	\$ 2,700
Supervisors are paid \$75.00 per month for meetings. This is less than half of what is allowed by the Second Class Township Code.	
<u>400.311 Accounting &amp; Auditing</u>	\$ 3,000
Budgeted for hiring an auditing firm for the 2004 Fiscal Year audit.	
<u>400.316 Software</u>	\$ 1,500
Expenditure for additional software if necessary, and for establishing a payroll service to prevent any future payroll issues.	
<u>400.340 Advertising &amp; Printing</u>	\$ 3,000
Legal advertising for meetings, bid advertising, and printing tax bills.	
<u>400.370 Repair &amp; Maintenance Services</u>	\$ 500
Budgeted for repair of office equipment.	
<u>400.420 Dues, Subscriptions &amp; Memberships</u>	\$ 800
Membership in the Pennsylvania State Association of Township Supervisors.	
<u>400.460 Training Seminars</u>	\$ 400
Funded for elected official training events that occur during the year.	

**403 TAX COLLECTION**

<u>403.110 Elected Tax Collector Commission</u>	\$ 3,700
Paid at 3% of real estate and per capita taxes collected.	

\$ 48,300	14 mils	General Purpose
\$ 10,400	3 mils	Fire Protection
\$ 58,700	17 mils	Debt Service
-----		
\$117,400	Total Real Estate Taxes Collected (90% Collection Rate)	
+ 4,600	Per Capita Taxes	
-----		
\$122,000		
x 3%		
-----		
\$ 3,660	Total Commission	

403.120 Appointed Collector Commission \$ 3,400  
 Paid to Berkheimer Associates as follows:

\$145,000	EIT	\$7,200	Business Privilege Tax
x 2%	Commission Rate	x 3%	
-----		-----	
\$ 2,980	Commission	\$ 216	
\$ 8,930	Occupational Privilege Tax		
x 2%			
-----			
\$ 179			
\$ 1,500	Mechanical Device Tax		
x 3%			
-----			
\$ 45.00			
\$ 3,124	TOTAL		

403.350 Insurance & Bonding \$ 200  
 The Township's share of the Tax Collectors Bond.

**400 GENERAL GOVERNMENT**

404.310 Legal Services \$15,000  
 Legal services provided by the Township Solicitor.

404.315 Special Legal Services \$ 2,000  
 Planning Commission & Zoning Hearing Board Solicitor.

405.120 Salary Secretary/Treasurer \$21,840

405.200 Supplies \$ 1,400  
 Budgeted for office supplies and a new computer.

405.316 Software \$ 300  
 Quickbooks program updated version.

405.325 Postage \$ 400

405.329 Website Hosting Fee \$ 300

405.330 Travel Expenses \$ 100  
 The Township should convert to a mileage reimbursement system at the current rate of 37.5 cents per mile for Township business.

<u>405.350 Insurance &amp; Bonding</u>	\$ 300		
The premium for the Treasurer's Bond			
<u>405.460 Training/Seminars</u>	\$ 200		
Training for the Secretary such as Quickbooks or budgeting offered during the year that will improve efficiency.			
<u>408.310 Engineering Services</u>	\$10,000		
Regular engineering services throughout the year.			
<u>408.312 Engineering Services – Act 537 Plan</u>	\$25,077		
Line item for work related to the Act 537 Plan.			
<u>408.313 Engineering Services – UCC</u>	\$ 1,500		
Line item for payment to Pasonick Engineering for UCC enforcement			
<u>409.200 Cleaning Supplies</u>	\$ 500		
General cleaning supplies for the Municipal Building such as paper towels, toilet paper, and hand soap.			
<u>409.250 Maintenance Supplies</u>	\$ 0		
<u>409.260 Small Tools and Equipment</u>	\$ 200		
Items such as snow shovels or brooms.			
<u>409.321 Telephone</u>	\$ 2,400		
Telephone service provided by CTSI to the Municipal Building			
<u>409.322 Wireless Phone Service</u>	\$ 3,300		
The Township currently has 5 wireless phones from Nextel. This contract should be renegotiated with them or a new vendor. Approximately \$270.00 per month.			
<u>409.361 Electricity</u>	\$ 4,900		
Annual cost of electricity for the following accounts from UGI:			
Account #	Fund	Cost/Month	Type
6127217267054	General	\$ 7.27	Canal Park
Account #	Fund	Cost/Month	Type
6127201868024	General	\$ 85.44	Traffic Signal
Account #	Fund	Cost/Month	Type
6127194041104	General	\$310.00	Building
<u>409.362 Heating Fuel</u>	\$ 7,000		
PG Energy Bill for natural gas heating the Municipal Building.			

409.366 Water \$ 750  
Water service to the Municipal Building

409.370 Repairs & Maintenance \$ 1,000  
Minor repairs to the Municipal Building

409.600 Electrical System Upgrades \$ 5,000  
Major repairs to the Municipal Building will need to be made in coming years that will be addressed in the Recovery Plan.

**410 PUBLIC SAFETY**

410.120 Chief Salary \$ 0

410.156 Health Insurance Full Time Police \$ 0

410.300 Other Services & Charges \$ 0

410.325 Postage \$ 0

410.330 Gas & Oil \$ 0

410.370 Repairs \$ 0

410.374 Regular Maintenance \$ 0

**411 FIRE**

411.363 Fire Hydrants \$10,500  
Paid to PAWCO  
\$861 month  
x 12 months  
-----  
\$10,332

411.520 Contribution to Volunteer Fire Departments \$10,400  
This budget provides for the distribution of the 3 mil fire tax to the fire departments.

411.540 Contribution to the Volunteer Fire Company Relief Association \$10,000  
Annual distribution of Auditor General state aid to the Fire Relief Associations of the two Volunteer Fire Departments at \$5,000 each.

**413 PROTECTIVE INSPECTION**

413.100 Building Inspector \$ 500  
Training for inspection services for those inspections not covered by the UCC.

413.110 Sewer Compliance \$ 150  
SEO fee.

413.120 Code Enforcement Officer Salary \$ 2,400

413.200 Supplies \$ 100  
Purchase non compliance stickers and other permit and inspection supplies.

413.330 Sewer Enforcement Mileage \$ 100  
Sewage Enforcement Officer mileage reimbursement at 37.5 cents per mile.

**414 PLANNING & ZONING**

414.100 Zoning Officer Salary \$ 1,200

414.110 Recording Secretary Salary \$ 600  
Based on 15 meetings annually at \$40.00 per meeting.

414.200 Supplies \$ 100  
Office supplies for Planning Commission.

414.300 Other Services & Charges \$ 0

414.460 Training Seminars \$ 100  
Training may be at no charge to Act 47 municipalities.

**415 EMERGENCY MANAGEMENT**

415.300 Emergency Management \$ 100

**426 SANITATION**

426.240 Recycling \$ 1,200  
Based on \$12.00 per ton x 90 ton annually to dispose of recyclables at Municipal Recovery. (Solomon Industries)

**427 SOLID WASTE COLLECTION & DISPOSAL**

427.100 Garbage/Recycling Wages \$12,600  
Based on 10 hours per week for two workers.

427.233 Gas & Oil \$ 2,000  
Vehicle fuel for solid waste and recycling collection.

427.300 Garbage Disposal \$74.00 per ton \$12,000  
Based on current rates to dispose of garbage the cost to the Township is \$23,100. Average of 3 ton per week x \$74.00 per ton = \$222.00 per week x 52 weeks.

427.374 Vehicle Maintenance & Repair \$ 2,400  
Maintenance and repair of vehicles associated with operation of the solid waste and recycling program.

427.450 Garbage Hauler & Collector \$ 0  
This line item exists if the Township ever contracts out this service.

**429 WASTE WATER COLLECTION & TREATMENT**

429.130 Salaries & Wages of Public Works Staff \$ 5,000  
Salaries & Wages for Sewer System work by the Public Works Department.

429.140 Salaries & Wages of Clerical Staff \$14,820  
Sewer Secretary Wages

**430 HIGHWAYS & STREETS**

430.100 Salaries \$47,098  
Public Works Department wages for 2005. Public Works Department wages are proposed to be paid from General Fund and Sewer Fund for 2005.

430.150 Overtime \$ 5,000  
Public Works Department overtime based on historical amounts.

430.200 Supplies \$ 1,000  
Supplies for Public Works garage.

430.238 Clothing & Uniforms \$ 1,820  
Uniforms for 3 Public Works Department Employees.

Estimated at \$2,300 annually.  
80% paid from General Fund and 20% paid from Sewer Fund.

430.260 Small Tools & Equipment \$ 0  
Proposed to be paid from Highway Aid Fund for 2005 for Public Works.

430.330 Gas & Oil \$ 0  
Proposed to be paid from Highway Aid Fund for 2005 for Public Works Vehicles.

430.740 Major Equipment Purchase \$51,000  
This budget proposes use of two grants for the purchase of a new dump truck in the amount of \$50,000 plus \$1,000 general fund and \$9,140 Highway Aid funds. Total truck purchase budget \$60,140.

431.000 Streets & Gutters \$ 1,000  
The remainder of the SRBC grant for stream cleanup budgeted as a Revenue in 354.01

433.000 Traffic Control Devices \$ 0  
Repair, maintenance, and electricity on the traffic signals.

434.000 Street Lighting \$13,000  
UGI Account #614 981 433 0084  
\$1052 a month x 12 months = \$12,264

437.000 Repair of Tools & Equipment \$ 1,000  
Repairs to Public Works equipment that cannot be paid from Highway Aid Fund.

438.000 Highway Maintenance \$ 1,000  
Road supplies which cannot be purchased from Highway Aid Fund.

439.130 Salaries & Wages – OCD Project \$16,200  
Wages paid to Public Works personnel for the OCD project completion in 2005.

439.600 Capital Construction \$ 0

439.610 General Construction – OCD Project \$71,300  
Completion of the Smith Row Street project.

**450 RECREATION & CULTURE**

451.200 Supplies & Materials \$ 1,000  
For basic repairs to the Township's two parks.

454.240 Canal Lock Park \$ 0  
See above line item

**480 MISCELLANEOUS EXPENSES**

480.000 Miscellaneous Expenditures \$ 1,000  
Expenditures that cannot be coded to a specific line item.

487.000 Employee Benefits \$ 750  
Life insurance coverage on 2 full-time employees.

487.156 Health Insurance \$ 8,900  
Health Insurance coverage on 2 Full-time employees

487.161 Township Social Security (FICA & Medicare) \$ 9,800  
Based on a total payroll of \$127,218  
x 7.65%

-----  
\$9,732.18 Employers share of payroll taxes

487.163 Township Unemployment Insurance \$ 3,200  
Unemployment insurance through PSATS.

487.350 Package Policy Insurance \$12,700

The following policies are included here and were estimated by AJ Lupas Insurance Agency.

Property	\$ 2,788
General Liability	\$ 2,605
Automobile	\$ 6,328
Inland Marine	\$ 966
Public Officials Liability	\$ 1,929
Police Professional Tail	\$ 2,722
Power Pack (Boiler & Machinery)	\$ 567
	-----
TOTAL	\$12,585

487.354 Worker's Comp Insurance \$ 16,300

The agent is currently working on a new quote from another carrier for this insurance. There is an estimated return premium of \$4,600, not included here.

489.000 Payment of Prior Year Bills \$197,360

As of November 18, 2004 the General Fund Vendor Balance Summary was \$83,652.52. Of this amount the following is pending reimbursement from OCD and should be received prior to December 31, 2004. Flood expenses will not be paid until 2005 when reimbursement is received from FEMA and PEMA.

The complete breakdown is as follows:

\$83,652.52 Vendor Balance Summary 11/18/04
+ 745.93 Verizon bill
+ 8,000.00 Truck Repairs Estimated
-----
\$92,398.45 Vendor Bills Outstanding
-15,261.56 Due as Reimbursement from OCD by 12/31/04
-----
\$77,136.89 Balance of Bills to be Paid in 2005
+20,000.00 Penalties on Payroll Taxes (If they are not forgiven)
+10,224.00 Police Pension Fund Creation (If Required.)
+90,000.00 Sewer Fund Repayment (Final Amount to be determined)
-----
\$197,360.00 Total Estimated Bills to be paid from prior years

**490 INTERFUND TRANSFERS**

<u>492.400 Transfer to Emergency Loan Fund</u>	\$300,000
Transfer to repay the Emergency Loan to the Commonwealth by the deadline of July 31, 2005.	
Total Expenditures	\$969,365
Total Revenues	\$506,558
Net Income	(-\$462,807)

**PLYMOUTH TOWNSHIP  
DEBT SERVICE FUND  
BUDGET  
2005**

**Revenues**

**300 REVENUES**

301.100 Real Estate Tax – Current Year \$58,700

The Township assess a 17 mil real estate tax to cover the cost of unfunded debt service. This revenue is calculated as follows:

\$ 3,832,350	Assessed Valuation
x .017	Mils
-----	
\$65,149.95	Tax Generated
x 90%	Collection Rate
-----	
\$58,634.95	Actually Collected

341.000 Interest \$ 100

Interest earned in the Debt Service Fund

Total Revenues \$58,800

**Expenditures**

**400 EXPENDITURES**

471.000 Debt Service Principle & Interest \$57,482

This budget continues funding the General Obligation Note for unfunded debt taken out In January 2001, with PNC Bank. The original principle was \$435,251.53 borrowed at an interest rate of 5.81% with a Maturity Date of January 15, 2011.

Total Expenditures \$57,482

Total Revenue \$58,800

Net Income \$ 1,318

**PLYMOUTH TOWNSHIP  
EMERGENCY LOAN FUND  
BUDGET  
2005**

**Revenues**

**300 REVENUES**

341.000 Interest Earnings \$ 100

392.010 Transfer from General Fund \$300,000

Transfer from General Fund to repay the Emergency Loan by the deadline of July 31, 2005. This deadline may be renegotiated as part of the Act 47 process.

Total Revenues \$300,100

**Expenditures**

**400 EXPENDITURES**

471.000 Debt Service – Principle \$300,000

To repay the Emergency Loan to the Commonwealth by the deadline of July 31, 2005.

474.000 Interest Repayment \$ 100

Repayment of Interest earned on the Emergency Loan funds to the Commonwealth, if required.

Total Expenditures \$300,100

Total Revenues \$300,100

Net Income \$ 0

**PLYMOUTH TOWNSHIP  
HIGHWAY AID FUND  
BUDGET  
2005**

**Revenues**

**300 REVENUES**

<u>341.000 Interest Income</u>	\$ 400
Interest earned during the year on the cash balance in the Highway Aid Fund.	
<u>355.030 Turn Back Allowance</u>	\$ 250
The Township receives a minor amount through PennDOT's State Road Turnback program. Turnback mileage of .10.	
<u>355.050 Liquid Fuels Allocation</u>	\$74,699
The Township has been notified by a letter from PennDOT dated September 2004, that the allocation for 2005 will be \$74,699, based on road mileage of 27.15 and a population of 2,097.	
Total Revenues	\$75,349

**Expenditures**

**400 EXPENDITURES**

<u>400.100 Street Maintenance Wages</u>	\$ 0
This line item has been moved back to General Fund for 2005 to make more funds available for road maintenance.	
<u>430.211 Vehicle Fuel</u>	\$ 9,000
All fuel for Township Public Works vehicles is paid from this line item.	
<u>430.238 Clothing &amp; Uniforms</u>	\$ 0
Public Works uniforms are not to be paid from the Highway Aid Fund. This expenditure has been moved back to General Fund with a portion to be paid from the Sewer Fund.	
<u>430.260 Road Supplies – Small Tools &amp; Equipment</u>	\$ 2,000
This line item is used for purchasing minor equipment items for the Public Works Department and for street signs, stop signs, or other road signs that need to be replaced throughout the year.	
<u>430.740 Major Equipment Purchases</u>	\$14,940
Liquid Fuels regulations permit the use of 20% of the allocation for equipment purchases. This amount is as follows:	

\$74,699 2005 Allocation  
 x 20%  
 -----  
 \$14,940 Available For Equipment

The Township will use this line item to pay for the Case Skid Steer machine purchase, and combining other funds, purchase a new 4x4 dump truck through state contract.

\$14,940 Equipment Allocations  
 -5,800 Skid Steer Payment  
 -----  
 \$ 9,140 Balance to be applied to Truck Purchase  
  
 + 25,000 Grant Funds already Received  
 + 25,000 Grant Funds Anticipated.  
 + 1,000 General Fund  
 -----  
 \$60,140 Total Budgeted for Truck Purchase

431.000 Street Cleaning \$ 0  
 Nothing budgeted for 2005.

432.010 Snow Removal \$ 8,500  
 This line item funds the purchase of anti-skid materials and salt for winter road maintenance.

433.246 Traffic Control Devices \$ 3,000  
 This line item funds the repairs and electricity expenses for the Township's one traffic signal. This will also fund these expenses for the newly proposed signal at the intersection of S.R.29 and U.S. Route 11, if it goes on-line in 2005.

434.000 Street Lighting \$ 0  
 Street lighting has been moved back to General Fund for 2005.

437.000 Repair of Tools & Equipment \$8,000  
 This line item funds repairs to Township Public Works Equipment that is allowable under Liquid Fuels Regulations.

438.000 Highway Maintenance \$ 16,909  
 This line item funds road repair materials such as asphalt, stone, pipe, and other maintenance items.

Total Expenditures \$62,349

Total Revenues \$75,349

Net Income \$13,000

**PLYMOUTH TOWNSHIP  
SEWER FUND  
BUDGET  
2005**

**Revenues**

**300 REVENUES**

341.000 Interest Earnings \$ 100  
Interest received on Sewer Fund dollars during the year.

355.140 DEP Program Reimbursement \$ 8,359  
The Township will receive 50% reimbursement from DEP on the approximate \$41,000 cost of preparing the Act 537 Sewage Facilities Plan. The cost is divided between the Township's General Fund at 3/5 of the cost and the Sewer Fund at 2/5 of the cost. 2/5 is based on an approximate 200 customers currently on the system and 300 or 3/5 approximately to be added to the system.

\$41,795
÷ 50%
-----
\$20,898
÷ 5
-----
\$ 4,180
x 2 2/5 of cost to the Sewer Fund
-----
\$ 8,359

364.120 Sewer Use Charges \$41,800  
Charges paid by the approximately 200 current customers. Based on current rates for residential and commercial quarterly billings.

392.000 Transfer from the Debt Service Fund \$ 0

Total Revenues \$50,259

**PLYMOUTH TOWNSHIP  
SEWER FUND  
BUDGET  
2005**

**Expenditures**

**400 EXPENDITURES**

<u>404.100 Legal Services</u>	\$ 2,000
Paid to the Township's Sewer Fund Solicitor for legal services during the year.	
<u>405.120 Salary</u>	\$ 0
Salary of the Sewer Secretary is paid through General Fund and funded through the transfer to General Fund shown below in 492.100. The amount for 2005 is \$14,820.	
<u>405.200 Supplies</u>	\$ 750
This line item funds the purchase of a new computer for \$350 and other office supplies for the Sewer Secretary.	
<u>405.325 Postage</u>	\$ 450
Postage for mailing sewer bills.	
<u>405.330 Travel</u>	\$ 20
Mileage reimbursement for the Sewer Secretary on Township business. Based on 37.5 cents per mile.	
<u>405.350 Insurance &amp; Bonding</u>	\$ 300
Cost of the bond on the Sewer Secretary.	
<u>408.310 Engineering Services</u>	\$ 0
<u>408.312 Engineering Services – Act 537</u>	\$ 6,618
Engineering expenses related to the preparation of the Act 537 Sewage Facilities Plan. This amount is based on 2/5 of the total cost, applicable to the existing sewer system.	
<u>409.311 Computer Services</u>	\$ 0
No expenditures for 2005.	
<u>409.321 Telephone</u>	\$ 750
There are two phone lines servicing the Township's pump station for emergency purposes. The cost is approximately \$350 per year for each line.	
<u>427.100 Sewer Wages</u>	\$ 0
The Township Public Works Department performs the maintenance on the sewer system. Wages of the Public Works Department applicable to sewer	



**Plymouth Township General Fund  
2005 Budget  
Revenue**

Income	Actual 01-01-04 to 12-02-04	2004 Budget	2005 Budget
300 Tax Revenue:			
301.100 Real Estate Tax Current	56,100.99	46,500.00	48,300.00
301.101 Real Estate Tax -Street Lighting	0.00	0.00	0.00
301.200 Real Estate Tax - Prior Years	0.00	400.00	0.00
301.300 Real Estate Tax - Fire Fund	0.00	0.00	10,400.00
301.400 Real Estate Tax Delinquent	11,499.90	9,000.00	10,000.00
310.010 Per Capita Current	4,663.10	4,500.00	4,600.00
310.020 Per Capita Prior	0.00	200.00	0.00
310.030 Per Capital Delinquent	0.00	200.00	200.00
310.100 Real Estate Transfer	7,049.53	7,000.00	7,000.00
310.210 Earned Income Tax Current	122,178.85	130,000.00	145,000.00
310.310 Earned Income Tax Delinquent	0.00	0.00	500.00
310.500 Occupation Privilege Tax	967.28	500.00	8,930.00
310.600 Amusement Tax	0.00	0.00	0.00
310.700 Mechanical Devices Tax	510.00	2,000.00	1,500.00
310.800 Business Privilege Tax	0.00	0.00	7,200.00
Total 300 Tax Revenue	<u>202,969.65</u>	<u>200,300.00</u>	<u>243,630.00</u>
320 Licenses & Permits:			
321.610 Transient Retailers	0.00	100.00	100.00
321.620 Contractors Licenses	1,600.00	2,000.00	1,500.00
321.800 Cable TV Franchise	6,871.84	7,000.00	7,000.00
322.820 Pave Cuts	748.17	1,000.00	1,500.00
Total 320 Licenses & Permits	<u>9,220.01</u>	<u>10,100.00</u>	<u>10,100.00</u>
330 Fines & Forfeits			
331.100 Fines	4,185.73	10,000.00	2,000.00
Total 330 Fines & Forfeits	<u>4,185.73</u>	<u>10,000.00</u>	<u>2,000.00</u>
340 Interest, Rent & Royalties			
341.000 Interest Earnings	1,126.14	400.00	1,300.00
Total 340 Interest, Rent & Royalties	<u>1,126.14</u>	<u>400.00</u>	<u>1,300.00</u>
350 Intergovernmental Revenue			
354.010 General Government	26,000.00	0.00	1,000.00
354.020 COPS Universal Grant	600.00	0.00	0.00
354.030 Highways & Streets-Flood Reimb.	0.00	0.00	48,600.00
354.090 Community Development Grant	0.00	0.00	25,000.00
354.200 Recycling Performance Grant	0.00	500.00	0.00
355.010 Public Utility Realty Tax	352.94	300.00	350.00
355.050 Gas Tax Refund	1,153.83	500.00	1,200.00
355.080 Alcoholic Beverage Tax	200.00	800.00	600.00
355.130 Foreign Fire Insurance Tax	9,868.89	11,000.00	10,000.00
355.140 DEP Program Reimbursement	0.00	15,000.00	12,538.00
356.000 Community Develop Block Grant	29,607.14	120,800.00	87,500.00
356.010 Forest Reserve	618.88	0.00	600.00
Total 350 Intergovernmental Revenue	<u>68,401.68</u>	<u>148,900.00</u>	<u>187,388.00</u>

**Plymouth Township General Fund  
2005 Budget  
Revenue**

	Actual 01-01-04 to 12-02-04	2004 Budget	2005 Budget
360 Charges for Services			
361.300 Zoning & Sub Division	600.00	1,000.00	800.00
361.310 Preliminary Plan Fees	225.00	100.00	200.00
361.320 Eng Review & Site Inspect Fee	0.00	100.00	100.00
361.330 Land Development	0.00	200.00	100.00
361.500 Sale of Maps & Publications	18.60	100.00	20.00
362.110 Sale of Accident Reports	135.00	500.00	50.00
362.410 Building Permits	2,829.00	7,000.00	3,000.00
362.440 Sewage Permits	700.00	600.00	150.00
362.450 Occupancy Permit	375.00	100.00	400.00
364.120 Sewer Use Charge	110.00	0.00	0.00
364.300 Solid Waste Collection	27,006.00	10,000.00	20,000.00
364.500 Recycling Fee	7,398.00	15,000.00	9,000.00
364.900 Contractor License Fees	0.00	0.00	6,000.00
Total 360 Charges for Services	<u>39,396.60</u>	<u>34,700.00</u>	<u>39,820.00</u>
380 Miscellaneous Revenue			
380.000 Miscellaneous Revenues	2,064.68	500.00	500.00
380 Miscellaneous Revenue Other	16.00	0.00	0.00
Total 380 Miscellaneous Revenue	<u>2,080.68</u>	<u>500.00</u>	<u>500.00</u>
390 Other Financing Sources			
391.100 Sale of Assets	40.00	3,000.00	2,000.00
392.040 Transfer from Debt Service Fund	0.00	210,000.00	0.00
392.080 Transfer from Sewer Fund	0.00	8,000.00	19,820.00
394.100 Proceeds from TAN	260,000.00	260,000.00	0.00
Total 390 Other Financing Sources	<u>260,040.00</u>	<u>481,000.00</u>	<u>21,820.00</u>
<b>Total Income</b>	<b><u>587,420.49</u></b>	<b><u>885,900.00</u></b>	<b><u>506,558.00</u></b>

**Plymouth Township General Fund  
2005 Budget  
Expenditures**

<b>Expense</b>	<b>Actual 01-01-04 to 12-02-04</b>	<b>2004 Budget</b>	<b>2005 Budget</b>
400 Governing Body			
400.110 Supervisors Meeting Pay	1,350.00	2,700.00	2,700.00
400.311 Accounting & Auditing	7,985.49	5,000.00	3,000.00
400.316 Software	0.00	1,000.00	1,500.00
400.340 Advertising & Printing	3,579.90	2,000.00	3,000.00
400.370 Repair & Maintenance Services	130.00	500.00	500.00
400.420 Dues, Subscript & Memberships	782.00	500.00	800.00
400.460 Training Seminars	941.53	400.00	400.00
Total 400 Governing Body	<u>14,768.92</u>	<u>12,100.00</u>	<u>11,900.00</u>
403 Tax Collection			
403.110 Elected Collector Commission	3,032.49	3,600.00	3,700.00
403.120 Appointed Collector Commission	1,262.98	4,000.00	3,400.00
403.200 Supplies	0.00	1,000.00	0.00
403.350 Insurance & Bonding	0.00	200.00	200.00
Total 403 Tax Collection	<u>4,295.47</u>	<u>8,800.00</u>	<u>7,300.00</u>
400 General Government			
404 Legal			
403.310 Legal Services	16,487.73	7,000.00	15,000.00
404.315 Special Legal Services	1,828.84	3,000.00	2,000.00
Total 404 Legal	<u>18,316.57</u>	<u>10,000.00</u>	<u>17,000.00</u>
405 Secretary/Treasurer			
405.120 Salary	16,000.01	20,000.00	21,840.00
405.200 Supplies	2,574.64	1,000.00	1,400.00
405.316 Software	0.00	0.00	300.00
405.325 Postage	367.58	300.00	400.00
405.329 Website Hosting Fee	0.00	0.00	300.00
405.330 Travel	70.00	200.00	100.00
405.350 Insurance & Bonding	0.00	300.00	300.00
405.460 Training/Seminars	80.00	200.00	200.00
Total 405 Secretary/Treasurer	<u>19,092.23</u>	<u>22,000.00</u>	<u>24,840.00</u>
408 Engineer			
408.310 Engineering Services	13,047.50	18,000.00	10,000.00
408.312 Engineering - DEP (Act 537)	0.00	0.00	25,077.00
408.313 Engineering - UCC Inspections	0.00	0.00	1,500.00
Total 408 Engineer	<u>13,047.50</u>	<u>18,000.00</u>	<u>36,577.00</u>

**Plymouth Township General Fund  
2005 Budget  
Expenditures**

	Actual 01-01-04 to 12-02-04	2004 Budget	2005 Budget
409 Buildings			
409.200 Cleaning Supplies	77.96	500.00	500.00
409.250 Maintenance Supplies	100.32	1,000.00	0.00
409.260 Small Tools & Equipment	164.90	200.00	200.00
409.321 Telephone-Building	2,347.59	5,000.00	2,400.00
409.322 Telephone-Wireless	3,255.12	0.00	3,300.00
409.361 Electricity	8,358.10	5,000.00	4,900.00
409.362 Heating Fuel	7,964.45	6,500.00	7,000.00
409.366 Water	608.96	500.00	750.00
409.370 Repairs & Maintenance	897.38	2,000.00	1,000.00
409.600 Roof/Electrical System Upgrade	38,210.00	50,000.00	5,000.00
Total 409 Buildings	<u>61,984.78</u>	<u>70,700.00</u>	<u>25,050.00</u>
<b>Total General Government</b>	<b>112,441.08</b>	<b>120,700.00</b>	<b>103,467.00</b>
410 Public Safety			
410 Police			
410.120 Chief Salary	5,525.12	5,000.00	0.00
410.156 Health Safety . FT Police	0.00	1,000.00	0.00
410.200 Supplies	356.09	0.00	0.00
410.300 Other Services & Charges	323.00	2,000.00	0.00
410.325 Postage	5.25	0.00	0.00
410.330 Gas & Oil	757.39	1,000.00	0.00
410.370 Repairs	0.00	1,000.00	0.00
410.374 Regular Maintenance	0.00	2,000.00	0.00
Total 410 Police	<u>6,966.85</u>	<u>12,000.00</u>	<u>0.00</u>
411 Fire			
411.363 Fire Hydrants	10,323.92	10,500.00	10,500.00
411.520 Contribution Fire Tax	0.00	0.00	10,400.00
411.540 Contribution to Vol Fire Co	8,807.00	11,000.00	10,000.00
	<u>19,130.92</u>	<u>21,500.00</u>	<u>30,900.00</u>
413 Protective Inspection			
413.100 Building Inspector	426.00	1,600.00	500.00
413.110 Sewer Compliance	787.50	100.00	150.00
413.120 Code Enforcement	870.60	2,400.00	2,400.00
413.200 Supplies	0.00	100.00	100.00
413.330 Sewage Mileage	20.12	100.00	100.00
Total 413 Protective Inspection	<u>2,104.22</u>	<u>4,300.00</u>	<u>3,250.00</u>
414 Planning & Zoning			
414.100 Zoning Officer	151.56	1,200.00	1,200.00
414.110 Recording Secretary	120.00	600.00	600.00
414.200 Supplies	31.78	100.00	100.00
414.300 Other Services & Charges	100.00	0.00	0.00
414.460 Training Seminars	20.00	100.00	100.00
Total 414 Planning & Zoning	<u>423.34</u>	<u>2,000.00</u>	<u>2,000.00</u>

**Plymouth Township General Fund  
2005 Budget  
Expenditures**

	Actual 01-01-04 to 12-02-04	2004 Budget	2005 Budget
415 Emergency Management			
415.300 EMS	0.00	100.00	100.00
Total 415 Emergency Management	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>
<b>Total 410 Public Safety</b>	<b>28,625.33</b>	<b>39,900.00</b>	<b>36,250.00</b>
426 Sanitation			
426.100 Sanitation Collection	3,377.87	0.00	0.00
426.240 Recycling	955.25	2,000.00	1,200.00
Total 426 Sanitation	<u>4,333.12</u>	<u>2,000.00</u>	<u>1,200.00</u>
427 Solid Waste Collection & Disposal			
427.100 Garbage/Recycling Wages	6,113.32	14,000.00	12,600.00
427.233 Vehicle Fuel	0.00	0.00	2,000.00
427.300 Garbage Disposal Fees	7,634.66	6,000.00	12,000.00
427.374 Vehicle Maintenance & Repair	0.00	0.00	2,400.00
427.450 Garbage Hauler & Collector	0.00	1,000.00	0.00
427 Solid Waste Collection & Disp-Other	416.08	0.00	0.00
Total 427 Solid Waste Collection & Disposal	<u>14,164.06</u>	<u>21,000.00</u>	<u>29,000.00</u>
429 Wastewater Collection & Treatment			
429.130 Public Works Salaries	0.00	0.00	5,000.00
429.140 Sewer Salaries	0.00	0.00	14,820.00
Total 429 Wastewater Collection & Treatment	<u>0.00</u>	<u>0.00</u>	<u>19,820.00</u>
430 Highways & Streets			
430.100 Salaries	27,764.50	30,000.00	47,098.00
430.100 Salaries-Overtime	0.00	0.00	5,000.00
430.200 Supplies	25.00	2,000.00	1,000.00
430.238 Clothing & Uniforms	597.78	0.00	1,820.00
430.260 Small Tools & Equipment	0.00	1,000.00	0.00
430.330 Gas & Oil	0.00	3,000.00	0.00
430.740 Major Equipment Purchases	0.00	10,000.00	51,000.00
431.000 Streets & Gutters	1,821.69	0.00	1,000.00
433.000 Traffic Control Devices	1,815.04	3,000.00	0.00
434.000 Street Lighting	0.00	0.00	13,000.00
437.000 Repair of Tools & Equipment	411.26	3,000.00	1,000.00
438.000 Highway Maintenance	45,843.63	90,800.00	1,000.00
439.130 Salaries & Wages - OCD	0.00	0.00	16,200.00
439.600 Capital Construction	617.00	0.00	0.00
439.610 General Construction - OCD	0.00	0.00	71,300.00
Total 430 Highway & Streets	<u>78,895.90</u>	<u>142,800.00</u>	<u>209,418.00</u>
450 Recreation & Culture			
451.200 Supplies & Materials	0.00	200.00	1,000.00
454.240 Canal Lock Park	262.25	1,000.00	0.00
Total 450 Recreation & Culture	<u>262.25</u>	<u>1,200.00</u>	<u>1,000.00</u>

**Plymouth Township General Fund  
2005 Budget  
Expenditures**

	Actual 01-01-04 to 12-02-04	2004 Budget	2005 Budget
470 Debt Service			
473.000 TAN Loan - Principal	25,356.06	260,000.00	0.00
474.000 TAN Loan - Interest	354.52	6,500.00	0.00
Total 470 Debt Service	<u>25,710.58</u>	<u>266,500.00</u>	<u>0.00</u>
480 Miscellaneous Expenses			
480.000 Miscellaneous Expenditures	3,645.89	1,000.00	1,000.00
487.000 Employee Benefits	696.00	1,000.00	750.00
487.156 Health Insurance	7,063.22	15,000.00	8,900.00
487.161 Township Social Security	0.00	12,700.00	9,800.00
487.163 Township Unemployment	0.00	6,000.00	3,200.00
487.350 Package Policy Insurance	21,302.00	18,500.00	12,700.00
487.354 Workers Compensation	13,764.80	17,000.00	16,300.00
489.000 Payment of Prior Years Bills	69,791.51	210,000.00	197,360.00
Total 480 Miscellaneous Expenses	<u>116,263.42</u>	<u>281,200.00</u>	<u>250,010.00</u>
492 Interfund Operating Transfers			
492.400 Transfer to Emergency Loan Fund	0.00	0.00	300,000.00
Total 492 Interfund Operating Transfers	<u>0.00</u>	<u>0.00</u>	<u>300,000.00</u>
Other Income/Expense			
Other Expense			
999 - Misc Adjustments	75,319.01	0.00	0.00
Total Other Expense	<u>75,319.01</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Expense</b>	<u><b>475,079.14</b></u>	<u><b>896,200.00</b></u>	<u><b>969,365.00</b></u>
<b>Net Income</b>	<u><b>112,341.35</b></u>	<u><b>(10,300.00)</b></u>	<u><b>(462,807.00)</b></u>

**Plymouth Township Debt Service Fund  
2005 Budget**

	<u>Actual 01-01-04 to 12-02-04</u>	<u>2004 Budget</u>	<u>2005 Budget</u>
<b>Income:</b>			
301.100 Real Estate Tax Current	0.00	0.00	58,700.00
341.000 Interest	0.00	0.00	100.00
<b>Total Income</b>	<u>0.00</u>	<u>0.00</u>	<u>58,800.00</u>
<b>Expense:</b>			
471.000 Debt Service Principle & Interest	0.00	0.00	57,482.00
<b>Total Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>57,482.00</u>
<b>Net Income</b>	<u>0.00</u>	<u>0.00</u>	<u>1,318.00</u>

**Plymouth Township Emergency Loan Fund  
2005 Budget**

	<u>2004 Budget</u>	<u>2005 Budget</u>
<b>Income:</b>		
341.000 Interest	0.00	100.00
392.010 Transfer from General Fund	0.00	300,000.00
<b>Total Income</b>	<u><u>0.00</u></u>	<u><u>300,100.00</u></u>
<b>Expense:</b>		
471.000 Debt Service Principle	0.00	300,000.00
474.000 Interest Repayment	0.00	100.00
<b>Total Expense</b>	<u><u>0.00</u></u>	<u><u>300,100.00</u></u>
<b>Net Income</b>	<u><u>0.00</u></u>	<u><u>0.00</u></u>

**Plymouth Township Highway Aid Fund  
2005 Budget**

	<b>Actual 01-01-04 to 12-02-04</b>	<b>2004 Budget</b>	<b>2005 Budget</b>
<b>Income:</b>			
341.00 Interest Income	369.71	71.00	400.00
355.03 Turn Back Allowance	0.00	0.00	250.00
355.05 Liquid Fuel Allocation	73,148.11	73,029.00	74,699.00
<b>Total Income</b>	<b>73,517.82</b>	<b>73,100.00</b>	<b>75,349.00</b>
<b>Expense:</b>			
430.100 Street Maintenance Wages	0.00	25,000.00	0.00
430.231 Vehicle Fuel	0.00	0.00	9,000.00
430.238 Clothing & Uniforms	41.77	0.00	0.00
430.260 Road Supplies - Small Tools & Equipment	1,177.12	10,000.00	2,000.00
430.74 Major Equipment Purchases	13,261.32	5,000.00	14,940.00
431.00 Street Cleaning	0.00	1,200.00	0.00
432.010 Snow Removal (salt & anti-skid)	5,062.48	8,000.00	8,500.00
433.246 Traffic Control Devices (maintenance & electricity)	81.57	0.00	3,000.00
434.00 Street Lighting	9,465.63	9,000.00	0.00
437.000 Repair of Tools & Equipment	10,134.29	8,000.00	8,000.00
438.000 Highway Maintenance (materials-asphalt, stone, etc.)	14,180.67	0.00	16,909.00
<b>Total Expense</b>	<b>53,404.85</b>	<b>66,200.00</b>	<b>62,349.00</b>
<b>Net Income</b>	<b>20,112.97</b>	<b>6,900.00</b>	<b>13,000.00</b>

**Plymouth Township Sewer Fund  
2005 Budget  
Revenue**

Income	Actual 01-01-04 to 12-02-04	2004 Budget	2005 Budget
340. Interest, Rent, Royalties			
341.00 Interest Earnings	74.38	100.00	100.00
Total 340 Interest, Rent, Royalties	<u>74.38</u>	<u>100.00</u>	<u>100.00</u>
350 Intergovernmental Revenue			
355.140 DEP Program Reimbursement	0.00	0.00	8,359.00
Total 364 Sanitation	<u>0.00</u>	<u>0.00</u>	<u>8,359.00</u>
364 Sanitation			
364.120 Sewer Use Charges	35,314.01	40,000.00	41,800.00
Total 364 Sanitation	<u>35,314.01</u>	<u>40,000.00</u>	<u>41,800.00</u>
380.000 Miscellaneous Income	40.00	0.00	0.00
390 Other Financing Sources			
392.000 Transfer from Debt Service Fund	0.00	50,000.00	0.00
Total 390 Other Financing Sources	<u>0.00</u>	<u>50,000.00</u>	<u>0.00</u>
<b>Total Income</b>	<u><b>35,428.39</b></u>	<u><b>90,100.00</b></u>	<u><b>50,259.00</b></u>

**APPENDIX D**

**PUBLIC HEARING LEGAL NOTICE**

# ① THE CITIZENS' VOICE

75 N. WASHINGTON ST., WILKES-BARRE, PA 18711

BUSINESS OFFICE 821-2007  
ADVERTISING DISPLAY 821-2030

ADVERTISING CLASSIFIED 821-2020  
GENERAL INFORMATION 821-2000

9	ADVERTISER CLIENT
7	BILLED/ACCOUNT NO. 32967

5 BILLING PERIOD	
2/01/05	2/01/05
3 INVOICE NO.	4 BILLING DATE
	2/01/05

2	BILLED ACCOUNT
NORTHEAST PA ALLIANCE STACY OGUR 1151 OAK STREET PITSTON PA 18640	

6	TERMS OF PAYMENT SEE OTHER SIDE
---	------------------------------------

## LEGAL BILL

10 DATE	11 REFERENCE NUMBER	12 CHARGES OR CREDITS DESCRIPTION/PRODUCT CODE	13 SAU DIMENSIONS	14	15 TIMES	16 BILLED UNITS	17 RATE	18	19 GROSS AMOUNT	20 NET AMOUNT
	1 4116696	FINANCIAL RECOVERY			104	1	104.00	1.24		128.96
<p>THE CITIZENS' VOICE (UNDER ACT P.L. 877 NO. 160, JULY 9, 1976) COMMONWEALTH OF PENNSYLVANIA, COUNTY OF LUZERNE</p> <p>JEAN MARIE BERLEW BEING DULY SWORN ACCORDING TO LAW DEPOSES AND SAYS THAT SHE IS ACCOUNTING CLERK FOR THE CITIZENS' VOICE, OWNER AND PUBLISHER OF THE CITIZENS' VOICE, A NEWSPAPER OF GENERAL CIRCULATION, ESTABLISHED IN 1978, PUBLISHED IN THE CITY OF WILKES-BARRE, COUNTY AND STATE AFORESAID, AND THAT THE PRINTED NOTICE OR PUBLICATION HERETO ATTACHED IS EXACTLY AS PRINTED IN THE REGULAR EDITIONS OF THE SAID NEWSPAPER ON THE FOLLOWING DATES, 2-1-05 VIZ.: CIAL RECOVERY</p> <p>AFFIANT FURTHER DEPOSES AND SAYS THAT NEITHER THE AFFIANT NOR THE CITIZENS' VOICE IS INTERESTED IN THE SUBJECT MATTER OF THE AFORESAID NOTICE OR ADVERTISEMENT AND THAT ALL ALLEGATIONS IN THE FOREGOING STATEMENT AS TIME, PLACE AND CHARACTER OF PUBLICATION ARE TRUE <i>Jean Marie Berlew</i> SWORN AND SUBSCRIBED TO BEFORE ME THIS 08 DAY OF FEB. A.D., 2005.</p> <p><i>Francis J. Roche</i> (NOTARY PUBLIC)</p> <p>NOTARIAL SEAL FRANCIS J. ROCHE, NOTARY PUBLIC WILKES-BARRE CITY, LUZERNE COUNTY, PA MY COMMISSION EXPIRES DEC 17, 2006.</p>										

Legal Notice  
The NEPA Alliance, as the Recovery Plan Coordinator for Plymouth Township, Luzerne County, Pennsylvania announces the Financial Recovery Plan for Plymouth Township, prepared under authority of the Municipalities Financial Recovery Act, Act 47 of 1987, as amended, is open for public inspection at the Plymouth Township Municipal Building, 925 West Main Street, Plymouth, PA 18651J, from 8:00 a.m. to 4:00 p.m. Monday - Friday. The Recovery Plan is also available online at [www.inventpa.com](http://www.inventpa.com) and [www.nepa-alliance.org](http://www.nepa-alliance.org).

The NEPA Alliance will accept written comments on the plan until 5:00 p.m., Wednesday, February 16, 2005, at 1151 Oak Street, Pittston, PA 18640.

A Public Meeting will be held at 7:00 p.m. Thursday, February 17, 2005, at the Plymouth Township Municipal Building to receive comments on the plan.

Individuals in need of special assistance or accommodation to attend this meeting should contact:

Department of Community & Economic Development  
Governor's Center for Local Government Services  
Commonwealth Keystone Building  
400 North Street  
4th Floor  
Harrisburg, PA 17120  
1-888-223-6837

The Recovery Plan contains a history of the financial difficulties experienced by Plymouth and recommendations for improvements.

For the NEPA Alliance,  
Jeffrey K. Box  
Lead Coordinator

24	AGING

29	CONTRACT PERFORMANCE			
EXPIRATION DATE	REQUIREMENT	CURRENT MONTH	CUMULATIVE	

AMOUNT OF PAYMENT

26	BILLED/ACCOUNT NO.	27
	329677	NORTHEAS

DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

### REMITTANCE ADVICE

# THE CITIZENS' VOICE

75 N. WASHINGTON ST., WILKES-BARRE, PA 18711

PHONE (570) 821-2000

**APPENDIX E**

**PLYMOUTH TOWNSHIP RECOVERY PLAN ADOPTION ORDINANCE**

**Plymouth Township, Pennsylvania**

**Ordinance No. \_\_\_\_\_ of 2005**

**An Ordinance Adopting and Approving the Implementation of the Recovery Plan, dated February 28, 2005, Prepared by the Recovery Plan Coordinator Pursuant to the Municipalities Financial Recovery Act and Authorizing and Instructing the Township Solicitor and the Township Secretary to Prepare for Enactment, Adoption and Execution any Ordinances, Resolutions, Agreements and Other Documents Necessary for the Implementation of The Recovery Plan.**

WHEREAS, upon petition duly filed with the Commonwealth of Pennsylvania, Department of Community and Economic Development (hereinafter "Department") pursuant to the Municipalities Financial Recovery Act, Act 47 of 1987 (hereinafter "Act"), Plymouth Township was declared a financially distressed municipality on July 27, 2004; and

WHEREAS, the Act provides that a Plan Coordinator be appointed for distressed municipalities and that a Recovery Plan be prepared by the Coordinator; and

WHEREAS, the Northeastern Pennsylvania Alliance were appointed as the Plan Coordinator (hereinafter "Coordinator") on August 26, 2004; and

WHEREAS, the Coordinator prepared in accordance with the Act the Recovery Plan, and on February 2, 2005, filed the Recovery Plan with the Township Secretary; and

WHEREAS, following receipt of public written comments and following a public meeting on the Recovery Plan held on February 17, 2005, the Coordinator filed a revised Recovery Plan with the Township on February 28, 2005; and

WHEREAS, the Board of Supervisors of Plymouth Township has determined that it is in the Township's best interest to adopt the Recovery Plan at this time.

NOW THEREFORE, be it ordained and enacted by the Plymouth Township, and it is hereby ordained and enacted by authority of the same as follows:

SECTION 1. The Board of Supervisors of Plymouth Township hereby adopts the Recovery Plan for Plymouth Township as prepared and submitted by the Coordinator on February 28, 2005, including subsequent amendments thereto, if any, pursuant to the Act, as amended. The Board of Supervisors of Plymouth Township hereby approves the implementation of the Recovery Plan for Plymouth Township as prepared and submitted by the Coordinator on February 28, 2005, including subsequent amendments thereto, if any, pursuant to the Act, as amended.

SECTION 2. The Township Secretary and Township Solicitor are hereby authorized and instructed to prepare for adoption any necessary related ordinances, resolutions, agreements and other documents and revisions to ordinances, resolutions, agreements and other documents necessary to implement the Recovery Plan.

SECTION 3. The Board of Supervisors of Plymouth Township are authorized and instructed to execute any and all documents necessary to implement the Recovery Plan.

SECTION 4. In the event that any provisions, section, sentence, clause or part of this Ordinance shall be held invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of this Ordinance, and the remaining provisions shall remain in full force and effect.

SECTION 5. All Ordinances or parts of Ordinances not in accord with this ordinance are hereby repealed insofar as they conflict hereby.

SECTION 6. This ordinance shall take effect immediately upon its enactment.

**ORDAINED AND ENACTED** into a law in Council on March 7, 2005.

**ADOPTED** this the 7th day of March, 2005

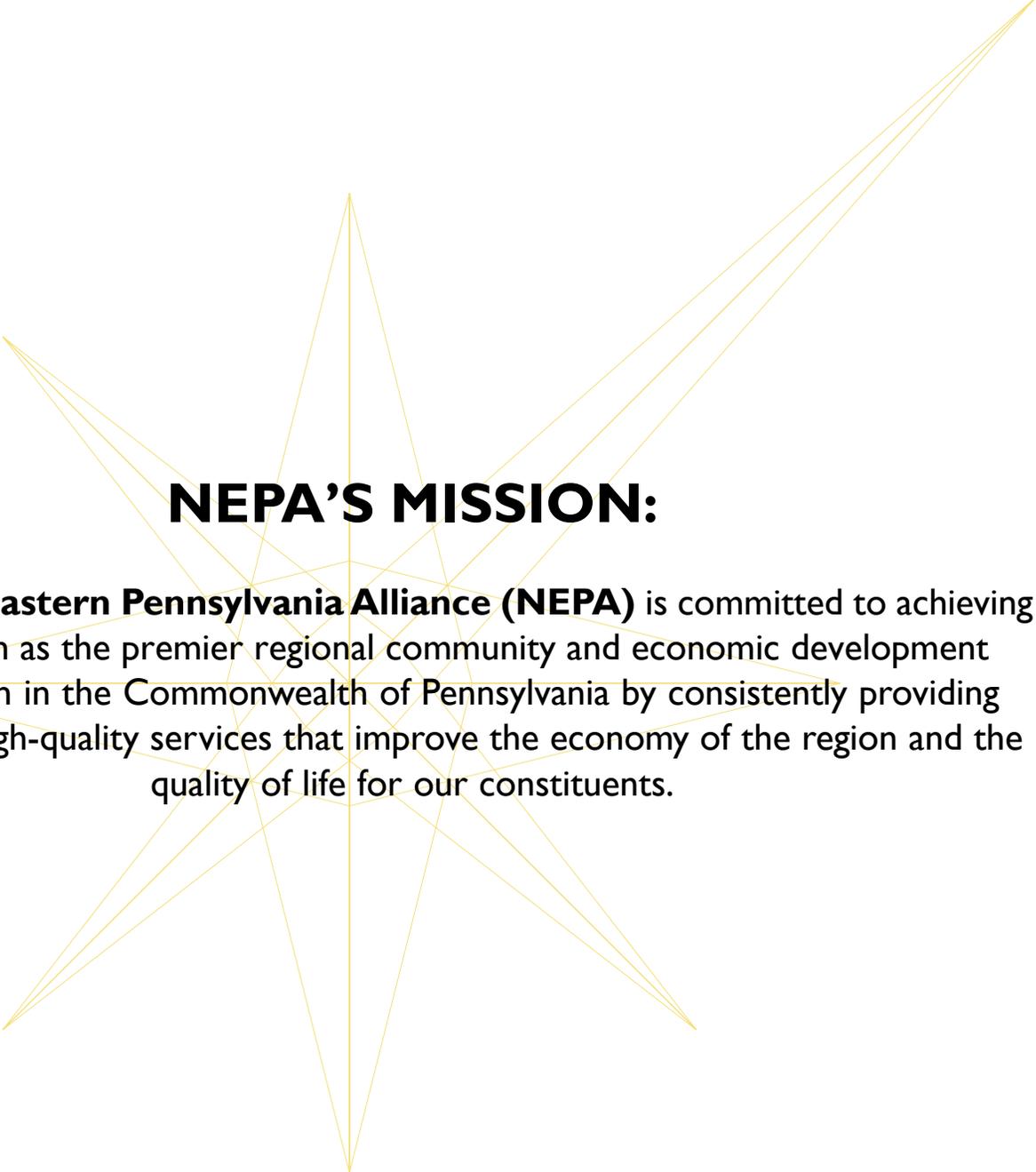
\_\_\_\_\_  
Gale Conrad, Chairman – Township Bd. of Supervisors

**APPROVED** this the 7th day of March, 2005

\_\_\_\_\_  
Gale Conrad, Chairman – Township Bd. of Supervisors

**ATTEST:**

\_\_\_\_\_  
Steven Grzyski – Township Secretary



## **NEPA'S MISSION:**

**The Northeastern Pennsylvania Alliance (NEPA)** is committed to achieving recognition as the premier regional community and economic development organization in the Commonwealth of Pennsylvania by consistently providing innovative high-quality services that improve the economy of the region and the quality of life for our constituents.

### **NORTHEASTERN PENNSYLVANIA ALLIANCE**

1151 Oak Street Pittston, Pennsylvania 18640-3795

Phone: 570.655.5581 Fax: 570.654.5137 Email: [info@nepa-alliance.org](mailto:info@nepa-alliance.org)

**[www.nepa-alliance.org](http://www.nepa-alliance.org)**