

PLYMOUTH
TOWNSHIP
BUDGET
2023

Adopted on
December 5, 2022

PLYMOUTH TOWNSHIP
Employees and Wage Information
2023
Budget

<u>EMPLOYEE</u>	<u>JOB TITLE</u>	<u>2022</u>	<u>Proposed 2023</u>
Leonard Bartosiewicz (Tax Collectors are employees under Pennsylvania Law)	Tax Collector	5% Commission	5% Commission
Barry Isett & Associates	Floodplain Administrator, UCC Building Inspector, Code Enforcement, Zoning	Terms of the Contract	Terms of the Contract
Antoinette Dzugan	Custodial	\$10.50/hour	\$13.00/hour
Burt Golightly	Road Laborer	\$17.10/hour	\$17.61/hour
Steven Grzymiski	Secretary/Treasurer	\$25.65/hour	\$26.42/hour
Steven Grzymiski	Right-to-Know Officer	\$5,470 Annually	\$5,634 Annually
Thomas Kachurak	Supervisor	\$150.00/Month \$1,800 Annually	\$150.00/Month \$1,800 Annually
James Murphy	Supervisor	\$75.00/month \$900/Annually	\$75.00/month \$900/Annually
Shawn Van Fossen	Road Laborer	\$15.00/hour	\$15.45/hour
Vincent Wysowski	Road Master Mondays, Tuesdays, Wednesdays and As Needed	\$20.50/hour	\$21.12/hour
Joseph Yudichak	Supervisor	\$150.00/month \$1,800 Annually	\$150.00/month \$1,800 Annually
James Zuzel	Road Laborer	\$17.37/hour	\$18.25/hour
Part-Time	Clerical	\$10.00/hour	\$10.00/hour

**PLYMOUTH TOWNSHIP
GENERAL FUND
BUDGET
2023**

Revenues

300 TAX REVENUES

301.100 Real Estate Tax - Current Year \$109,593

The total tax rate of 13.86 mills remained the same from 2022 to 2023. 1.259 mills are assessed for general fund purposes.

Based on an assessed valuation as follows:

\$96,719,700 Assessed Valuation
X .001259 Mills

\$ 121,770
X 90% collection rate

\$ 109,593 actually collected

301.103 Real Estate Tax-Fire \$ 7,051

0.081 mills are assessed for fire protection. Based on an assessed valuation as follows:

\$96,719,700 Assessed Valuation
• X .000081 Mills

\$7,834
X 90% collection rate

\$ 7,051 actually collected and to be used for fire protection.

301.104 Real Estate Tax - Street Lighting \$ 4,004

0.046 mill assessed for street lighting. Based on an assessed valuation as follows:

\$96,719,700 Assessed Valuation
X .000046 Mills

4,449
X 90% collection

\$ 4,004 actually collected and to be disbursed for street lighting

<u>301.400 Real Estate Tax Delinquent</u>	\$ 17,000
Real Estate Taxes forwarded to the Township by the Luzerne County Tax Claim Bureau for prior year delinquent taxes. 82.3% will be allocated for general fund purposes, 11.8% for fire purposes and 5.9% for street lighting purposes.	
<u>310.010 Per Capita Taxes-Current</u>	\$ 3,500
\$5.00 tax collected on all residents over the age of 18.	
<u>310.030 Per Capita Taxes - Delinquent</u>	\$ 450
Delinquent from prior years.	
<u>310.100 Real Estate Transfer Taxes</u>	\$ 15,000
Based on ½ of 1% assessed and collected upon the sale and transfer of real estate property.	
<u>310.210 Earned Income Tax - Current</u>	\$530,000
Based on 1.5% and assessed on earned income.	
<u>310.220 Earned Income Tax - Delinquent</u>	\$ 0
Delinquent from prior years. Not broken out from Current EIT.	
<u>310.360 Business Privilege Tax</u>	\$ 4,000
Based on 45 businesses at \$100 per business. This is collected by the appointed tax collector. 90% collection rate anticipated.	
<u>310.500 Local Services Tax {Emergency & Municipal Services Tax}</u>	\$ 8,000
Collected by the Earned Income Tax Collector. The Legislature has changed this tax from the EMS tax to the LS tax. The Township has levied this tax at \$52 per person who work in the Township. The Nanticoke School District receives \$5 of this levied tax. However, there is a mandatory \$12,000 or below income exemption which reduces this revenue. Also, the tax is collected at \$1 per week with required payments quarterly from employers which means income lags a quarter. Municipalities must use 25% of the tax revenue for emergency services.	
<u>310.700 Mechanical Devices Tax</u>	\$ 1,000
This tax is assessed at \$100 per amusement machine in businesses located in the Township. This is collected by the appointed tax collector.	
<u>320 LICENSES & PERMITS</u>	
<u>321.610 Transient Retailers</u>	\$ 150
\$150.00 Permit fee assessed on door-to-door sales people or other temporary businesses that operate within the Township.	
<u>321.800 Cable TV Franchise</u>	\$ 10,000
Based on 5% of gross revenues of the Cable Company.	
<u>322.820 Pave Cut Permits</u>	\$ 250
Permit fees collected from utility companies.	

330FINES

331.100 Fines \$ 2,200
Revenue distributed from District Magistrate.

331.130 State Police Fines \$ 1,500
Revenue distributed from State Police Fines

340 INTEREST, RENT, & ROYALTIES

341.000 Interest Earnings \$ 1,500
Interest earned on Township cash balances

352 FEDERAL SHARED REVENUES AND ENTITLEMENTS

352.530 American Rescue Plan Act \$187,845
Plymouth Township's received two payments in July 2021 and September 2022 under the Federal Government's ARP enacted in 2021. Funds must be committed by 2024 and spent by 2026.

354 STATE CAPITAL AND OPERATING GRANTS

354.03 Highway and Street Grant Funding \$500,000
\$550,000 EDCDI Funding Match for Extension of Smith Row. Funds must be spent by June 30, 2025.

354.04 Sewer Grant Funding \$1,413,489
\$713,489 H2O Grant (remaining balance) Funds must be spent by June 30, 2023.
\$150,000 DeHaven Street Pump Station and Force Main Project. Funds must be spent by June 30, 2023.
\$550,000 EDCDI Funding Match for Sewer Projects Funds must be spent by June 30, 2024.

355 STATE SHARED REVENUE AND ENTITLEMENTS

355.010 Public Utility Realty Tax (PURTA TAX) \$ 700
Received from the Commonwealth as payment for non-taxable public utility property. The Township must file to receive these funds.

355.050 Municipal Pension State Aid \$ 4,500
The Commonwealth reimburses municipalities enrolled in qualified pension funds based on the previous year's payroll expense.

355.080 Alcoholic Beverage Tax \$ 600
Received from the Commonwealth to the Township for establishments with alcoholic beverage licenses.

355.130 Foreign Fire Insurance Tax \$ 7,800

Distributed by the Auditor General's Office for Fire Relief Association of the volunteer fire departments.

356 STATE PAYMENTS IN LIEU OF TAXES

356.010 Forest Reserves \$ 7,900
This is the Payment in Lieu of Taxes (PILOT) the Township receives from DCNR for the state forest land.

356.020 Game Commission Lands \$ 175
This is the Payment in Lieu of Taxes (PILOT) the Township receives from the commonwealth for game commission land.

358 LOCAL GOVERNMENT PAYMENTS FOR CONTRACTED INTERGOVERNMENTAL SERVICES

358.030 Contract for Public Works Services \$ 0
Plymouth Township has completed several paving projects for neighboring municipalities throughout the years and this line item captures this revenue. However, a majority of the work is now done in conjunction with the Lower South Valley Council of Governments so this has been eliminated in 2021.

360 CHARGES FOR SERVICES

361.300 Zoning & Subdivision \$ 400
Zoning Permit fees. The current fee is \$50.

361.310 Plan Fees \$ 0
Luzerne County took over as the planning agency for Plymouth Township thus all the fees go to the county.

361.320 Engineering Review and Site Inspection Fees \$ 0
Deposit received from developers to cover engineering inspection costs of a new development.

361.330 Land Development Fees \$ 0
Fees received for the review of a commercial land development plan. The Township should also collect an Engineering Review Fee for these plans.

361.340 Hearing Fees \$ 700
Zoning Board Hearing Fees. Plymouth Township charges \$350 per hearing.

361.500 Sale of Maps & Publications \$ 0
This line item is to cover the cost of a developer buying ordinances or zoning maps.

361.520 Sale of Code of Ordinances \$ 50
The sale of Zoning Codes and Ordinances.

362.410 Building Permits \$ 0
The Township is no longer able to charge for "local" permits.

362.440 Sewage Permits \$ 900
Fees collected for sewage permits on lot systems.

362.450 Occupancy Permits \$ 0
Permits issued for inspection of residential properties (\$25.00).

390 OTHER FINANCING SOURCES

392.040 Transfer from Debt Service Fund \$ 0
The Department of Community and Economic Development stated after the township exited Act 47 status in 2016 that the township was no longer able to collect real estate tax for debt purposes.

392.090 Transfer from UCC Fund \$ 2,250
Funds transferred to cover overhead and wages related to UCC.

Total Budgeted General Fund Revenues \$ 2,842,307

**PLYMOUTH TOWNSHIP
GENERAL FUND
BUDGET
2023**

Expenditures

400 GOVERNING BODY

400.105 Supervisors Meeting Pay \$4,500
Two Supervisors are paid \$150.00 per month for meetings and one supervisor is paid \$75.00 per month.

400.213 Software \$4,000
Budgeted for as-needed software upgrades and IT service calls for computers and the copier. Township will either need to buy new computers or update their current computers since the current computers have Windows 7 and Microsoft stopped providing security updates as of 1/14/20.

400.311 Accounting & Auditing \$12,500
2022 Audit of township accounts.

400.317 Payroll Services \$2,625
Weekly paychecks and year end W-2 forms.

400.331 Supervisors Travel \$ 0
The current rate of 62.5¢ per mile for Township business.

400.340 Advertising & Printing \$4,500
Legal advertising for meetings, bid advertising, and printing tax bills.

400.370 Repair & Maintenance Services \$ 500
Budgeted for repair of office equipment.

400.420 Dues, Subscriptions & Memberships \$3,000
Membership in PSATS, Lower South Valley Council of Governments, West Side Mutual Aid Association; subscription for internet security, WiFi, cable television at the municipal building.

400.460 Training Seminars \$ 200
Funded for elected official training events that occur during the year.

401 ADMINISTRATION

401.110 Salary Secretary/Treasurer \$54,956
Salary of \$54,956. (Please note that the sewer fund will not reimburse the general fund again in 2023 due to the smaller sewer fund surplus.)

401.150 Salary Clerical \$10,400
Based on \$10.00/hour up to 20 hours/week for 52 weeks.

401.200 Supplies \$ 700
Budgeted for office supplies

401.213 Software \$ 0
Now included in 400.213

401.215 Postage \$ 600
Budgeted for mailing costs.

401.330 Travel Expenses \$ 350
The current rate of 62.5¢ per mile for Township business.

401.350 Insurance & Bonding \$ 750
The premium for the Treasurer's Bond

401.453 Website Hosting Fee \$ 500
Budgeted to maintain a township website.

401.460 Training/Seminars \$ 200
Training for the Secretary/Treasurer offered during the year that will improve efficiency.

403 TAX COLLECTION

403.105 Elected Tax Collector Commission \$6,269
Paid at 5% of real estate and per capita taxes collected.

\$110,710	1.259 mils General Purpose
\$ 7,123	0.081 mils Fire Protection
\$ 4,045	0.046 mils Street Lighting

\$121,878	Total Real Estate Taxes Collected (90% Collection Rate)
+ 3,500	Per Capita Taxes

\$125,378	
X 5%	

\$ 6,269	Total Commission

403.110 Appointed Collector Commission \$ 8,121
Paid to Berkheimer as follows:

\$525,000 EIT x 1.485%	\$ 7,796
\$8,000 Local Services Tax x 2.0%	\$ 160
\$4,000 Business Privilege Tax x 3.0%	\$ 120
\$1,000 Mechanical Devices Tax x 3.0%	\$ 30

\$ 450 Delinquent Per Capita x 3.0% \$ 15

403.200 Supplies \$ 200

403.215 Postage \$ 60

403.342 Land Returns-Real Estate Tax \$1,000

403.350 Insurance & Bonding \$ 300

Estimate for the 2023 bond for the elected tax collector.

404 SOLICITOR/LEGAL SERVICES

404.110 Legal Services \$15,000

Legal services provided by the Township Solicitor.

404.314 Special Legal Services \$ 1,000

Zoning Hearing Board Solicitor.

OTHER GENERAL GOVERNMENT ADMINISTRATION

406.110 Right-to-Know Officer \$ 5,634

406.140 Floodplain Administrator \$ 1,000

Barry Isett & Associates - Based on contract rate.

406.230 Floodplain Administrator Postage \$ 25

406.420 Luzerne County Tax Collection Committee \$ 100

Expenses associated with the Luzerne County Tax Collection Committee; little activity in 2022 so this included as a provisional expense.

406.460 Floodplain Administrator Seminars \$ 0

Barry Isett & Associates has taken over this position, therefore the township will not be responsible for this expense in 2023.

ENGINEERING SERVICES

408.110 Engineering Services \$25,000

Regular engineering services throughout the year.

408.314 Engineering Services - Act 537 Plan \$10,000

Line item for work related to the Act 537 Plan.

408.317 Engineering Services - UCC \$ 0

Line item for payment for UCC enforcement.

409 BUILDINGS

<u>409.150 Salary Wages</u>	\$2,028
Custodial person at \$13.00 hour for 3.0 hours/week or 156 hours/year.	
<u>409.226 Cleaning Supplies</u>	\$ 300
General cleaning supplies for the Municipal Building such as paper towels, toilet tissue, hand soap, etc.	
<u>409.250 Maintenance Supplies</u>	\$ 500
Mat service for the Municipal Building~ approximate amount is \$42.00/month.	
<u>409.260 Small Tools and Equipment</u>	\$ 200
Items such as snow shovels or brooms.	
<u>409.229 Hospitality- Refreshments</u>	\$ 1,000
Food and Drink for township functions and/or sympathy food platters	
<u>409.321 Telephone</u>	\$ 3,000
Telephone service to the Municipal Building.	
<u>409.324 Wireless Phone Service</u>	\$2,000
The Township currently has 4 wireless phones from Sprint.	
<u>409.325 Building Wi-Fi</u>	\$1,500
In 2021, the township added Wi-Fi to the township building	
<u>409.361 Electricity</u>	\$5,000
Annual cost of electricity.	
<u>409.362 Heating Fuel</u>	\$4,000
UGI Penn Natural energy bill for natural gas heating the Municipal Building.	
<u>409.366 Water</u>	\$ 800
Water service to the Municipal Building	
<u>409.370 Repairs & Maintenance</u>	\$4,000
Repairs to the Municipal Building.	

410 PUBLIC SAFETY

411 FIRE

<u>411.363 Fire Hydrants</u>	\$10,500
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Paid to PAWCO
 \$861 month
 X12 months

 \$10,332

411.540 Fire Tax to Fire Departments \$7,123

This budget provides for the distribution of the 0.081 mil fire tax.

411.541 State aid to the Volunteer Fire Company Relief Association \$ 7,800

Annual distribution of Auditor General State Aid to the Fire Relief Associations.

411.542 LS Tax Fire Share \$ 2,000

25% required share distributed to fire companies

411.999 Payment to surrounding Municipalities for covering P.T. \$30,000

As of August 28, 2019, the Board of Supervisors voted to de-certify Plymouth Township Fire-Rescue Co., Inc. as the township's provider of fire protection and voted to certify the fire companies of the City of Nanticoke, Borough of Plymouth, Borough of Larksville and the Lake Silkworth Volunteer Fire Company to provide protection for the township. This line item captures those expenses.

413 PROTECTIVE INSPECTION

413.110 Building Inspector \$ 0

Training for inspection services for those inspections not covered by the UCC.

413.111 Sewer Compliance \$ 900

SEO fee.

413.112 Code Enforcement Officer \$10,000

In 2013, the Board of Supervisors appointed Barry Isett & Associates as its Code Enforcement Officer.

413.200 Supplies \$ 100

Purchase non-compliance stickers and other permit and inspection supplies.

413.215 Code Enforcement Officer Postage \$ 50

413.231 Code Enforcement Officer Gas \$ 250

413.331 Sewer Enforcement Mileage \$ 50

Sewage Enforcement Officer mileage reimbursement at 62.5¢ per mile.

414 PLANNING & ZONING

414.110 Zoning Officer \$5,000

In 2021, the Board of Supervisors appointed Barry Isett & Associates as its Zoning Officer.

414.200 Supplies \$ 50
Purchase non-compliance stickers and other permit and inspection supplies.

414.215 Zoning Officer Postage \$ 0

414.231 Zoning Officer Gas \$ 0
Barry Isett & Associates has taken over this position, therefore the township will not be responsible for this expense in 2023.

414.300 Other Services and Charges \$ 0
Membership in American Planning Association

414.370 Zoning Car Maintenance \$ 0
The zoning car was sold in 2021, therefore the township will not be responsible for this expense in 2023.

414.460 Training Seminars \$ 0
Zoning Officer seminars

415 EMERGENCY MANAGEMENT

415.300 Emergency Management \$ 200

419 OTHER PUBLIC SAFETY

419.310 Constable Services for Township Meetings/Activities \$ 600

427 SOLID WASTE COLLECTION & DISPOSAL

427.317 Garbage Disposal Fees \$ 2,000
The Public Works Department has a dumpster on site for disposal of tires and roadside junk collected throughout the year.

429 WASTE WATER COLLECTION & TREATMENT

429.130 Salaries & Wages of Public Works Staff \$ 0
Salaries & Wages for Sewer System work by the Public Works Department.
Due to lower than optimum surplus in the sewer fund, this designation will not take place in 2021.

429.140 Salaries & Wages of Administrative Staff \$ 0
Wages for administrative work on the Sewer Fund.
Due to lower than optimum surplus in the sewer fund, this designation will not take place in 2021.

429.630 Sewer lateral subsidy \$ 0

CDBG allocation used to subsidize lateral installation in eligible project areas.

430 HIGHWAYS & STREETS

430.112 Salaries \$133,083
Public Works Department wages for 2023. (Burt Golightly [\$17.61/hr. x 2,080 hrs.] + Shawn Van Fossen [\$15.45/hr. x 2,080 hrs.] + Vince Wysowski [\$21.12/hr. x 1,248 hrs.] + Jim Zuzel [\$18.25/hr. x 2,080 hrs.] \$36,629 + 32,136 + 26,358 + \$37,960 = \$133,083.

430.115 Salaries of Part-Time Road Workers \$ 0
The supervisors do not feel that this needs to be funded in 2021.

430.180 Overtime \$16,000
Public Works Department overtime based on historical amounts plus a provision to designate an "on-call" employee for after-hours emergencies in 2023.

430.200 Supplies \$12,000
Supplies for Public Works garage.

430.229 Meal Reimbursements \$ 500
Per the Employee Handbook and Personnel Policy, in the event an employee is required to work more than eleven (11) consecutive hours, the employee shall be reimbursed up to fifteen (\$15) for dinner. Used mainly for public works employees when they are on paving projects or plowing snow.

430.231 Vehicle Fuel \$20,000
Fuel for Public Works vehicles

430.238 Clothing & Uniforms \$4,000
\$106/week. 6% paid out of the sewer fund.

430.260 Small Tools & Equipment \$ 500
To be used for Public Works tools and equipment.

430.740 Major Equipment Purchase \$ 0
Major equipment will be purchased through the capital improvement fund.

431.245 Streets & Gutters \$ 0
SRBC grant for stream cleanup budgeted as a Revenue in 354.010.

434.361 Street Lighting \$17,000
Approximately \$1,300/month x 12months = \$15,600 and any new lighting in 2022

436.000 Storm Sewers & Drains \$1,113,489
This line item captures the expense side of the work done to expand the sewer system. Will be paid by the various grants

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

438.374 Rent of Machinery & Equipment \$ 1,000
Rental of equipment.

438.600 Highway Maintenance \$500,000
This line item captures the expense side of the work done to extend Smith Row to Jersey Road. Will be paid by a grant. In the past, this line item was used for road supplies which cannot be purchased from Highway Aid Fund.

439.600 Capital Construction \$187,845
This line item captures the expense side of the work done with American Rescue Plan grant.

440 PUBLIC WORKS - OTHER SERVICES

446.370 Storm Water Management \$ 4,000
The township submitted a Pollutant Reduction Plan in September, 2017. The Wyoming Valley Sanitary Authority is leading a regional collaboration for cost effective storm water management with a Storm Water Authority. This line item is designated for the fees associated with this mandate.

450 RECREATION & CULTURE

451.200 Supplies & Materials \$ 700
For basic repairs to the Township's two parks.

454.240 Canal Lock Park \$ 0
See above line item

457.000 Civil and Military Celebrations \$2,000
For the expense of decorations, holiday celebrations and/or special occasions. Also used for sympathy arrangement in the event a township employee/family member passes away.

480 MISCELLANEOUS EXPENSES

481.100 Township Social Security and Medicare \$16,592
Based on a total payroll of \$216,886
X7.65%

\$ 16,591.78

481.300 Township Unemployment Insurance \$4,000
Plymouth Township's contribution rate for 2022 is 2.15%. On June 6, 2012, Act 60 was signed by Governor Corbett. This act will keep the taxable wage base at \$10,000 in 2023. The Township is exempt from Federal unemployment.

<u>483.300 Pension Plan</u>	\$ 5,000
3% contribution match for 3 full time employees, plus maintenance costs.	
<u>484.000 Worker's Comp Insurance</u>	\$24,000
AJ Lupas Insurance finds the most favorable company for the township. In 2022, Amtrust North America was the provider.	
<u>486.000 Package Policy Insurance</u>	\$ 24,000
AJ Lupas Insurance finds the most favorable company for the township. In 2022, Selective Insurance Company of America was the provider	
<u>487.196 Health Insurance</u>	\$ 58,000
Health Insurance coverage on 4 Full-time employees. Includes estimated increase for 2023 (Township renews its health insurance in October of each year so nine months are at the 2022 rate and three months at the new rate).	
<u>487.198 Life Insurance</u>	\$ 1,250
Life insurance coverage on 4 Full-time employees.	
<u>487.199 Dental and Vision Insurance</u>	\$2,000
Dental and Vision Insurance coverage for 4 Full-Time employees.	
<u>489.390 Bank Service Charges/Fees</u>	\$ 500
Line item for monthly service charges and fees for new check orders, etc.	
<u>490 Other Financing Uses</u>	
<u>491.000 Refund of Prior Year Revenues</u>	\$ 0
<u>492 INTERFUND TRANSFERS</u>	
<u>492.040 Transfer to Debt Service Fund</u>	\$ 0
Line item will not be needed again in 2021.	
<u>492.050 Transfer to Capital Improvement Fund</u>	\$ 85,000
This line item has been used in the past for the public works department to pave streets but will be used for Act 537 Update, Building/Facilities, Planning & Zoning, and Public Works equipment.	
<u>492.350 Transfer to Highway Aid Fund</u>	\$ 0
Line item will not be needed in 2022.	
Total Budgeted General Fund Expenditures	\$ 2,810,400
Total Budgeted General Fund Revenues	\$ 2,842,307

Net Surplus General Fund

\$ 33,907

**PLYMOUTH TOWNSHIP
CAPITAL IMPROVEMENT FUND
BUDGET
2023**

REVENUES

<u>341.000 Interest Earnings</u> Funds earned on invested dollars.	\$ 50
<u>392.010 Transfer from General Fund</u> To fund Capital Improvement purchases.	\$ 85,000
Total Budgeted Revenues	\$ 85,050

Expenditures

<u>408.310 Update of Act 537 Plan</u>	\$ 10,000
<u>409.373 Building & Facilities</u> To be determined in 2023.	\$ 15,000
<u>414.310 Planning & Zoning-Professional Services</u> Initial startup on Comprehensive Plan.	\$ 15,000
<u>430.740 Public Works Equipment</u> To be determined in 2023.	\$ 10,000
<u>439.610 Infrastructure Projects</u> Streets/Roads to be determined in 2023.	\$ 35,000
Total Budgeted Expenditures	\$ 85,000
Net Capital Improvement Surplus	\$ 50

**PLYMOUTH TOWNSHIP
DEBT SERVICE FUND
BUDGET
2023**

REVENUES

301.100 Real Estate Tax - Current Year \$ 0

The Department of Community and Economic Development stated after the township exited Act 47 status in 2016 that the township was no longer able to collect real estate tax for debt purposes.

The total tax rate of 1.386 mils remained the same from 2021 to 2022. The previous assessment of a 0.550 mil real estate tax for debt service was just added to line 301.100 Real Estate Tax Current in the General Fund for a total of 1.259 mils for general fund purposes.

341.000 Interest \$ 10
Interest earned in the Debt Service Fund

Total Budgeted Revenues \$ **10**

Expenditures

492.010 Transfer to General Fund \$ 0
Not used in 2023.

Net Debt Service Fund Surplus \$ **10**

**PLYMOUTH TOWNSHIP
ACT 47 LOAN FUND
BUDGET
2023**

Revenues

<u>341.000 Interest Earnings</u>	\$	15
<u>392.010 Transfer from General Fund</u>	\$	0
<u>393.140 Emergency Loan - Act 47 Emergency</u>	\$	0
<u>393.141 Act 47 Unfunded Debt Loan</u>	\$	0
Total Revenues	\$	15

Expenditures

<u>472.500 Interest Repayment</u> Repayment of interest to the Commonwealth.	\$	15
<u>492.010 Transfer to General Fund</u>	\$	0
<u>492.050 Transfer to Capital Improvement Fund</u>	\$	0
<u>492.080 Transfer to Sewer Fund</u>	\$	0
Total Expenditures	\$	15
Total Revenues	\$	15
Net Surplus/ (Deficit)	\$	0

**PLYMOUTH TOWNSHIP
HIGHWAY AID FUND
BUDGET
2023**

REVENUES

<u>341.000 Interest Income</u>	\$ 100
Interest earned during the year on the cash balance in the Highway Aid Fund.	
<u>355.030 Tum Back Allowance</u>	\$ 400
Funds through PennDOT's State Road Tumbback program. Tumbback mileage of .10.	
<u>355.050 Liquid Fuels Allocation</u>	\$ 110,305
The Township has been notified by a letter from PennDOT, based on road mileage of 27.15 and a population of 1,717.	
<u>358.000 Local Government Share Payments</u>	\$ 150
Nanticoke's share of traffic signal	
Total Budgeted Highway Aid Fund Revenues	\$110,955

EXPENDITURES

<u>430.260 Road Supplies- Small Tools & 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>	\$22,061
Liquid Fuels regulations permit the use of 20% of the allocation for equipment purchases.	
<u>432.221 Snow Removal</u>	\$15,000
This funds the purchase of anti-skid materials and salt for winter road maintenance.	
<u>433.361 Traffic Control Devices</u>	\$ 1,000
This line item funds the repairs and electricity expenses for the Township's two traffic signals.	
<u>437.374 Repair of Tools & Equipment</u>	\$15,000
This funds repairs to Township Public Works Equipment that are allowable under Liquid Fuels Regulations.	
<u>438.245 Highway Maintenance</u>	\$ 18,000
This funds road repair materials such as asphalt, stone, pipe, and other maintenance items.	

439,600 Capital Construction-Paving \$ 37,894
Will be determined in 2023.

Total Budgeted Highway Aid Fund Expenditures **\$110,955**

Net Surplus/Deficit Highway Aid **\$ 0**

**PLYMOUTH TOWNSHIP
UNIFORM CONSTRUCTION CODE FUND
BUDGET
2023**

REVENUES

<u>341.000 Interest Earnings</u>	\$ 10
Interest received on Uniform Construction Code (UCC) Fund dollars during the year.	
<u>362.410 Building Permits</u>	\$ 10,000
20% added onto third party inspectors fee collected to cover expenses related to enforcement of the UCC.	
Total Budgeted UCC Revenues	\$ 10,010

EXPENDITURES

<u>413.310 UCC Enforcement</u>	\$ 7,750
Amount paid to a third party inspector.	
<u>492.010 Transfer to General Fund</u>	\$ 2,250
Money transferred to cover overhead and other expenses related to the Township providing an office, equipment and supplies up to two times a month to the third party inspector. Total Budget for Telephone-Building, Electricity, Heating Fuel, Small Tools & Equipment, Water, Repairs & Maintenance multiplied by 6.6% (equal to two days per month). Flat \$75 for supplies. Zoning Officer spends approximately 15% of his time related to UCC. Manager spends approximately 6% of his time related to UCC. Secretary-Clerical spends approximately 6% of her time related to UCC. Time refers to wages, salary, benefits, taxes, etc.	
Total Budgeted UCC Fund Expenses	\$ 10,000
Net Surplus UCC Fund	\$ 10

**PLYMOUTH TOWNSHIP
SEWERFUND
BUDGET
2023**

300 REVENUES

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

364.120 Sewer Use Charges \$ 50,000
Rates paid by the approximately 160 current customers. The township approves a Meter Rate Schedule from the Wyoming Valley Sanitary Authority at the beginning of the budget year. In 2023, the first 12,000 gallons per quarter will be billed at a rate of \$65.00, same as 2022; previous rate of \$60.00 remained the same from 2014 to 2018. Commercial properties are billed based on their consumption.

392.010 Transfer from General Fund \$ 0
Line item will not be needed in 2023.

394.000 Bank Loan \$ 0

Total Budgeted Sewer Fund Revenues \$ **50,100**

**PLYMOUTH TOWNSHIP
SEWERFUND
BUDGET
2023**

400 EXPENDITURES

<u>404.110 Legal Services</u>	\$ 0
Paid to the Township's Sewer Fund Solicitor for legal services during the year.	
<u>405.110 Salary and Benefits</u>	\$ 0
Salary of administrative services for the sewer fund is paid through General Fund and funded through the transfer to General Fund shown below in 492.100.	
<u>405.200 Supplies</u>	\$ 100
This line item funds the purchase of office supplies.	
<u>405.215 Postage</u>	\$ 50
Postage for correspondence concerning the sewer system/bills, etc.	
<u>405.331 Travel and Gas</u>	\$ 150
Mileage reimbursement for the Secretary/Treasurer on Township business. Based on 62.5¢ per mile.	
<u>408.110 Engineering Services</u>	\$ 10,000
Engineering costs associated with the start-up design of the new sewer system.	
<u>409.213 Computer Services</u>	\$ 0
<u>409.321 Telephone</u>	\$ 850
There are two phone lines servicing the Township's pump station for emergency purposes.	
<u>429.112 Sewer Wages and Benefits</u>	\$ 0
The Township Public Works Department performs the maintenance on the sewer system. Wages of the Public Works Department applicable to sewer work are transferred to the General Fund for payment, shown below in line item 492.100.	
<u>429.200 Supplies</u>	\$ 3,000
This line item is used to purchase sewer system repair supplies like replacement of manhole covers.	
<u>429.238 Clothing & Uniforms</u>	\$ 100
The Sewer Funds pays 6% of the cost of uniforms for the Public Works Department.	
<u>429.317 Pumping Station Electrician</u>	\$ 0
For emergency electrical repairs to the pump station.	

<u>429.340 Advertising</u>	\$ 800
Funded for any legal advertising that may be necessary throughout the year related to the sewer system.	
<u>429.361 UGI</u>	\$ 3,600
Electric bills for operating the pumping station. Further identified below:	
Account #612 721 680 2014	
612 720 479 6004	
<u>429.364 Wastewater Collection Commission</u>	\$ 4,500
Fees paid to WVSA for collecting sewer charges.	
<u>429.367 Grass Mowing</u>	\$ 350
The Township hires outside help to cut grass at the pumping station on an as needed basis.	
<u>429.370 Repairs and Maintenance</u>	\$ 6,000
Contract with Wyoming Valley Sanitary Authority. \$500/month.	
<u>429.374 Emergency Repairs</u>	\$ 20,000
This line item is for emergency repairs to the pump station(s)/sewer system.	
<u>429.600 Capital Construction</u>	\$ 0
Due to the low starting balance in the various sewer funds, this will be run out of the General Fund in 2022. This line item captures the expense side of the work done to expand the sewer system. Will be paid by the various grants.	
<u>436.370 Storm Sewer/Drain Service</u>	\$ 0
Clearing and Cleaning of Storm Drains to prevent backup and flooding.	
<u>471.100 Penn Vest Loan Principal Payment</u>	\$ 0
Repaid in 2014.	
<u>472.400 Penn Vest Loan Interest Payment</u>	\$ 0
Repaid in 2014	
<u>492.100 Transfer to General Fund</u>	\$ 0
Funds transferred to cover wages, health care, life insurance, unemployment, FICA, and Medicare of township personnel for sewer related work including Road Department, secretary/treasurer and clerical.	
The breakdown is as follows: Public Works	\$ 0
Administrative	\$ 0
Total Budgeted Sewer Fund Expenses	\$ 49,500

Net Surplus Sewer Fund

\$ 600

Plymouth Township Budget Summary of All Funds

<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
Act47 Loan	15	15
Capital Improvement	85,050	85,000
Debt Service	10	0
General	2,842,307	2,810,400
Highway Aid	110,955	110,955
Sewer	50,100	49,500
Uniform Construction Code	10,010	10,000
Grand Total All Funds	3,098,447	3,065,870