## Webapp #8078287 Streambank Restoration at Lake Augusta

## Exhibit 1 - Narrative

Since the late 1960's, the Commonwealth of Pennsylvania through its State Parks program has inflated the Adam T. Bower Dam to create Lake Augusta during the summer months. It is now apparent that the increase in boating activity, a direct result of the creation of the lake, un-intentionally has accelerated natural riverbank erosion along the lakeshore. The waves from boats strike the bank with a perpendicular force. This unnatural force causes extensive saturation and loosening of the soil, immediate erosion, and an extended susceptibility to the natural erosion of the river's parallel flow. The confluence area has lost approximately 16,926 tons of soil since 1970.

Riverbank section requiring stabilization.

The funding will provide for the installation of an erosion barrier along 1,250 linear feet of the North Branch of the Susquehanna River. As seen on the USGS map, this section of riverbank is immediately north of the confluence of the North and West Branches of the Susquehanna River. It is also part of the seasonal Lake Augusta.

The 1,250 lineal feet of the Susquehanna River bank in Northumberland Borough has lost approximately 160,800 cubic feet (8,463 tons) of soil since 1970 based on USDA aerial photographs of the area. This equates to over 4,000 cubic feet or 215 tons of soil annually deposited into the Susquehanna River and the Chesapeake Bay and a total of 20,000 cubic feet or 1,075 tons over a five-year time frame.

This impact has been negated along much of the lakeshore. Locally, the City of Sunbury has repaired the damage to the base of its flood wall that extends along the City's entire bank of the Susquehanna. PennDOT maintains the river frontage along Route 11 from the Route 61 Bridge north until the Route 11 Bridge into Northumberland. PA's DCNR installed and maintains rip-rap along the entire edge of Shikellamy State Park Marina at the southern end of Packer Island. With the aid of a DEP 2011 grant and its sponsor, the Borough of Northumberland, the Sunbury Airport & Campground recently installed rip- rap on the northern end and an extensive length on both of Packer Island sides (~ 8,400 lineal feet). The Borough of Northumberland was also able to complete a 1,200 lineal foot section at the confluence with the same DEP 2011 grant.

The PA Integrated Water Quality Monitoring Assessment Report, 2014 Streams Category 5, lists the Susquehanna River as requiring a Total Maximum Daily Load. The 'DEP Strategy to Enhance Pennsylvania's Chesapeake Bay Restoration Effort' report provides a concise analysis of Pennsylvania's successes and failures in assisting in Chesapeake Bay restoration efforts. In summary, Pennsylvania is on track in its reduction of nutrients and phosphorous, but is not meeting nitrogen and sedimentation goals. The lack of attainment of its goals has caused the EPA to withhold federal funding. The January 2016 report is included as an attachment.

Restoration of this section of riverbank aligns with Goal 1 of the PA Nonpoint Source Management Program Update which seeks to *"...improve and protect water resources as a result of NPS Management Program implementation efforts. Show water resource improvements by measuring reductions in sediments, nutrients, and metals or increases in aquatic life use…"* The restoration project will construct an embankment that will withstand the negative effects of the boating waves, preventing the further erosion of soil into the Susquehanna River.

The stream bank restoration project aligns with PA's Chesapeake Bay Tributary Strategy. This strategic plan details how siltation, sediment deposition and erosion are issues throughout the corridor. It also indicates that the primary sources of this erosion are from land disturbances for construction, agriculture, gas and mineral extraction, timbering and *stream bank degradation*. This project clearly assists in meeting the goals and objective laid out in this document.

An equally important goal of the restoration project is to protect an existing riparian forested buffer, one of DEP's Growing Greener Plus Department-Wide Priorities. The direct result of the proposed scope of work will be the long-term protection of the existing buffer.

DEP's Growing Greener Plus Regional Watershed Priority activities for the North Central Region includes "… reductions of nutrients or sediment to the Chesapeake Bay." This priority is clearly met by the Streambank Restoration at Lake Augusta Project.

The Susquehanna River Heartland Coalition is a regional coalition of universities, civic groups and businesses. Its purpose is to research and address issues affecting the water quality and overall health of the ecosystem of the West Branch and lower North Branch of the river. Soil erosion has been identified as an issue of concern by the coalition.

The Susquehanna Greenway Partnership, the Chesapeake Bay Commission, the Chesapeake Bay Foundation and the Chesapeake Bay Trust are state and multi-state organizations working to restore the Susquehanna River and in turn the Chesapeake Bay. Each of these has identified soil erosion into the Susquehanna River as a major issue to be addressed.

As matching funds are procured, the Borough of Northumberland intends to continue stabilizing Borough owned property and to work with lakeshore property owners to see that its entire lake/river frontage is protected.

The projects clear alignment with the above strategies and priorities of both Pennsylvania and the greater Chesapeake Bay justifies the investment of Act 13 Watershed Restoration and Protection program funding.

**Proposed Scope of Work**

*Completed section of riverbank*.

Goal #1 is the ***construction 1,250 lineal feet of erosion barrier approximately 8' to 10' and to an elevation of 1' to 2' above full pool.*** Full pool occurs when all the bags at the fabridam are inflated and water is at the deepest depth the dam allows. Building the barrier at this height prevents erosion from occurring above the normal river channel. The improvement will be measured by the amount of land not lost to erosion. Photograph at left shows a good portion of the project area.

The 2011 restoration project consisted of placing a strip of rip-rap 8' to 10' wide and 1' to 2' above full pool along the river bank. Originally, the Borough was planning on installing the barrier utilizing its own work force. However, a change in circumstance necessitated the Borough subcontracting the project out. Using a competitive bid process, the Borough of Northumberland requested bids to construct the stone embankment and aquatic habitat structures along 2,450 lineal feet of riverbank. However, the bids came in at more than twice the original anticipated cost. In addition to the change in circumstance, increases in costs since the grant application contributed to the higher cost. The Borough requested and received additional monies with the intent to complete the project.

Unfortunately, the project encountered another impediment to the full completion of the project. An over 800 lineal foot section required over twice the anticipated quantity of rock to reach 1'-2' above full pool. Both the Borough and the Sunbury Airport on Packer Island have encountered what is best described as sinkholes. Impossible to foresee, sinkholes can require a large quantity of rock to fill.

To date, the Borough has installed approximately ½ of the original 2,450 lineal foot barrier. This additional funding is needed to construct the remaining 1,250 lineal feet.

Objective

- Construct 1,250 lineal feet of erosion barrier.

Tasks/Milestones to Reach Objective:

- DEP & Army Corps Joint Permit
  Completed, current permit expired 12/31/2015, extended to 12/31/2016.
- Execute Right of Entry Permit from Norfolk Southern
  Not applicable, Norfolk Southern, Harrisburg Division, has no objections to this right-of-entry. Any entry, requiring over 30 days to complete, requires permission from the Atlanta office. We originally requested a right-of-entry of 5 months. However, we now feel 30-days is adequate time to complete the project.
- Advertise for bids
  Construction documents are in-hand, approval to advertise for bids will take place at the next Borough Council meeting after grant contract is received.
- Open bids / award and execute contract
  Bids will be opened at the next Borough Council meeting that occurs one month from approval to advertise. Contract execution is anticipated to be within 2 weeks after bid opening and acceptance of lowest bid.
- Start Construction
  Anticipated to be within one month of contract award. The Joint Permit limits construction to times of low water only. Rain and snow melt will cause construction delays. Construction is not permitted when the fabridam is up.

*Completed aquatic habitat.*

Goal #2 is the ***installation of aquatic habitat structures at regular intervals along the barrier.*** The deflection of the river current away from the shoreline is readily seen by the in-place log vane deflectors (shown at left). Future assessment of the deflectors during low pool will no doubt show their benefit as aquatic habitat as well.

Improvement will be measured by the ability of the log vanes to deflect the water, viewable by examining the waters' current. Evidence of aquatic life by examination of the logs during low pool will be also be used.

Objective:

- Install 15 log vane deflectors at regular intervals along the base of the barrier. At the request of Jason Fellon, Watershed Manager DEP, additional logs will be placed than shown on the original plan.

Tasks to Reach Objective:

- Accumulate 10 – 20 suitable logs to be used as deflectors. Some logs have already been stockpiled, and as borough crews are available additional logs will be obtained. All logs will be available by start of construction.

Goal #3 is the ***replanting of the riparian buffer*** along the entire length of the original erosion barrier, approximatley 2,450 linear feet. While the construction footprint will be as minimal as possible, vegetation will be destroyed in the construction process. A variety of trees, shrubs and grasses will be planted along the riverbank.

Objective:

- Install native species trees, shrubs and grasses along 2,450 linear feet

Tasks to Reach Objective:

- Investigate and purchase native plant species
- Organize volunteer group for planting

**Additional Benefits**

Since the early 1970's, Lake Augusta has been managed under Shikellamy State Park where boating, fishing and other water-based activities help draw more than 285,000 visitors a year. The City of Sunbury has leveraged this draw through its River Front Project. With the collaboration of federal, state and local governments, Sunbury has a new recreation area enhanced with a 320 lineal foot floating boat dock, a 500 seat amphitheater, a new fishing pier, and a handicap accessible paved walkway that measures nearly a mile long. $11 million dollars in improvements were invested to rehabilitate a deteriorating riverbank that threatened the previously built floodwall's stability, while at the same time restoring recreational access to the river.

**The Borough of Northumberland has received funding from DCNR to install a trail on top of the erosion barrier. The trail is only feasible if the erosion has stopped as physical constraints limit the placement of the trail to immediately along the riverbank. The Northumberland Riverfront Trail (NRT) will provide an alternative route between the town and the parks and will provide the community with new recreational opportunities.** The Borough has few trails or walkways in a natural setting; it only has miles of sidewalk. While most suitable for hiking/jogging activities, the NRT will provide an opportunity for all residents to connect to the river and nature in a way not possible within the Borough. The Block US Census data from the year 2000 places 70% of the population within walking distance of the North Branch.

The NRT will link Pineknotter Park and the Point, now separated by active railroads and railroad facilities to the business, residential and community areas of Northumberland including King Street Park, Joseph Priestley House museum, Liberty Splashland municipal pool, Acorn Little League field, Howling Hollow Dog Park, Priestley-Forsyth Memorial Library, 2nd Street Community Center & playground and Priestley Chapel. The NRT would be the start of a pedestrian link between Shikellamy State Parks Marina site and its Overlook site.

Future park improvements include a fishing pier, park benches, picnic tables and parking lot upgrades. As the Point is heavily used for fishing, the pier will detach the fishermen from the trail users and increase river access. The Point is also the site of the multi-municipal wastewater treatment plant. The plant is scheduled to go online in July 2016. After the construction of new tanks, and the demolition of the old tanks, additional square footage will be available for park use.

# Borough of Northumberland

175 Orange Street
Northumberland PA 17857
Email: office@northumberlandborough.com

Phone: 570-473-3414
Fax: 570-473-3986
www.northumberlandborough.com


**Webapp #8078287** **Streambank Restoration on Lake Augusta**

**Exhibit 2 – Detailed Cost Estimate**

**A detailed cost estimate was not formally procurred from an engineer. However, the project engineer reviewed our estimates for accuracy. Estimates were based on previous quantities, bid documents, telephone solicitations for cost updates and past proposals. The cost per ton of rock has risen from $13 a ton to $20 a ton over the last three years. The recently started Central Susquehanna Valley Thruway bridge construction has contributed to the rise in cost.**

| Item | Quantity | Cost Each | Total |
|---|---|---|---|
| **Infrastructure / Site Preparation** | | | |
| R6 - R2 Rock (ton) | 5222 | $ 20 | $ 104,440 |
| Installation and Delivery | 5222 | $ 15 | $ 78,330 |
| Log Installation | 15 | $ 50 | $ 750 |
| 18" HDPE Pipe (feet) | 120 | $ 11 | $ 1,320 |
| Pipe Installation | 15 | $ 35 | $ 525 |
| Trees / Shrubs | 1 | $ 4,000 | $ 4,000 |
| Buffer Installation (Paid & Volunteer) | 100 | $ 30 | $ 3,000 |
| **Operating Costs** | | | |
| Audit | 1 | $ 750 | $ 750 |
| Salary/Fringe Benefits | 8 | $ 35 | $ 280 |
| Advertisements | 2 | $ 150 | $ 300 |
| **Related Costs** | | | $ - |
| Engineering | 1 | $ 2,500 | $ 2,500 |
| Inspections | 5 | $ 100 | $ 500 |
| Contingency | | | $ 9,188 |
| **Total** | | | $ 205,883 |

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**Webapp #8078287** **Streambank Restoration on Lake Augusta Phase1**

**Exhibit 3 – Funding Request**

**The Borough of Northumberland requests grant funding in the amount of $175,000.00 from the Marcellus Legacy Fund.**

The required matching funds of $30,883 will be provided by a combination of cash and in-kind services by the Borough of Northumberland.

Borough of Northumberland

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**Webapp #8078287 Streambank Restoration on Lake Augusta Phase 1**

**Exhibit 4 – Funding Commitment Letters**

Not applicable, the Borough of Northumberland is the sole source of match funding.

U.S. DEPARTMENT OF THE INTERIOR
U. S. GEOLOGICAL SURVEY

The National Map
US Topo

# NORTHUMBERLAND QUADRANGLE
PENNSYLVANIA
7.5-MINUTE SERIES

Produced by the United States Geological Survey
North American Datum of 1983 (NAD83)
World Geodetic System of 1984 (WGS84). Projection and 1 000-meter grid: Universal Transverse Mercator, Zone 18T
10 000-foot ticks: Pennsylvania Coordinate System of 1983 (north and south zones)

Imagery.....NAIP, September 2008
Roads.....©2006-2010 Tele Atlas
Names.....GNIS, 2008
Hydrography.....National Hydrography Dataset, 2008
Contours.....National Elevation Dataset, 2000

MN
GN
11° 25'
203 MILS
1° 11'
21 MILS

UTM GRID AND 2010 MAGNETIC NORTH DECLINATION AT CENTER OF SHEET

| U.S. National Grid |
|---|
| 100,000-m Square ID |
| UL |
| Grid Zone Designation |
| 18T |

SCALE 1:24 000

KILOMETERS 1 0.5 0 1 2
METERS 1000 500 0 1000 2000
MILES 1 0.5 0 1
FEET 1000 0 1000 2000 3000 4000 5000 6000 7000 8000 9000 10000

CONTOUR INTERVAL 20 FEET
NORTH AMERICAN VERTICAL DATUM OF 1988

This map was produced to conform with version 0.5.10 of the draft USGS Standards for 7.5-Minute Quadrangle Maps.
A metadata file associated with this product is draft version 0.5.11

PENNSYLVANIA

QUADRANGLE LOCATION

| | | |
|---|---|---|
| Allenwood | Milton | Washingtonville |
| Lewisburg | Northumberland | Riverside |
| Freeburg | Sunbury | Trevorton |

ADJOINING 7.5' QUADRANGLES

ROAD CLASSIFICATION

Interstate Route
US Route
Ramp
State Route
Local Road
4WD

Interstate Route
US Route
State Route

NORTHUMBERLAND, PA
2010

**COMMISSIONERS**

**Vinny Clausi, Chairman**
**Stephen Bridy, Vice Chairman**
**Richard J. Shoch**

# PLANNING DEPARTMENT

## County of Northumberland

Administration Center
399 S. Fifth Street
Sunbury, PA 17801

**Patrick A. Mack**
**Director of Planning &**
**Industrial Development**

Voice 570/988-4220
Fax 570/988-4436
EMAIL: pat.mack@norrycopa.net

April 9, 2013

Mr. Len Zboray, Mayor
Borough of Northumberland
175 Orange Street
Northumberland, PA 17857

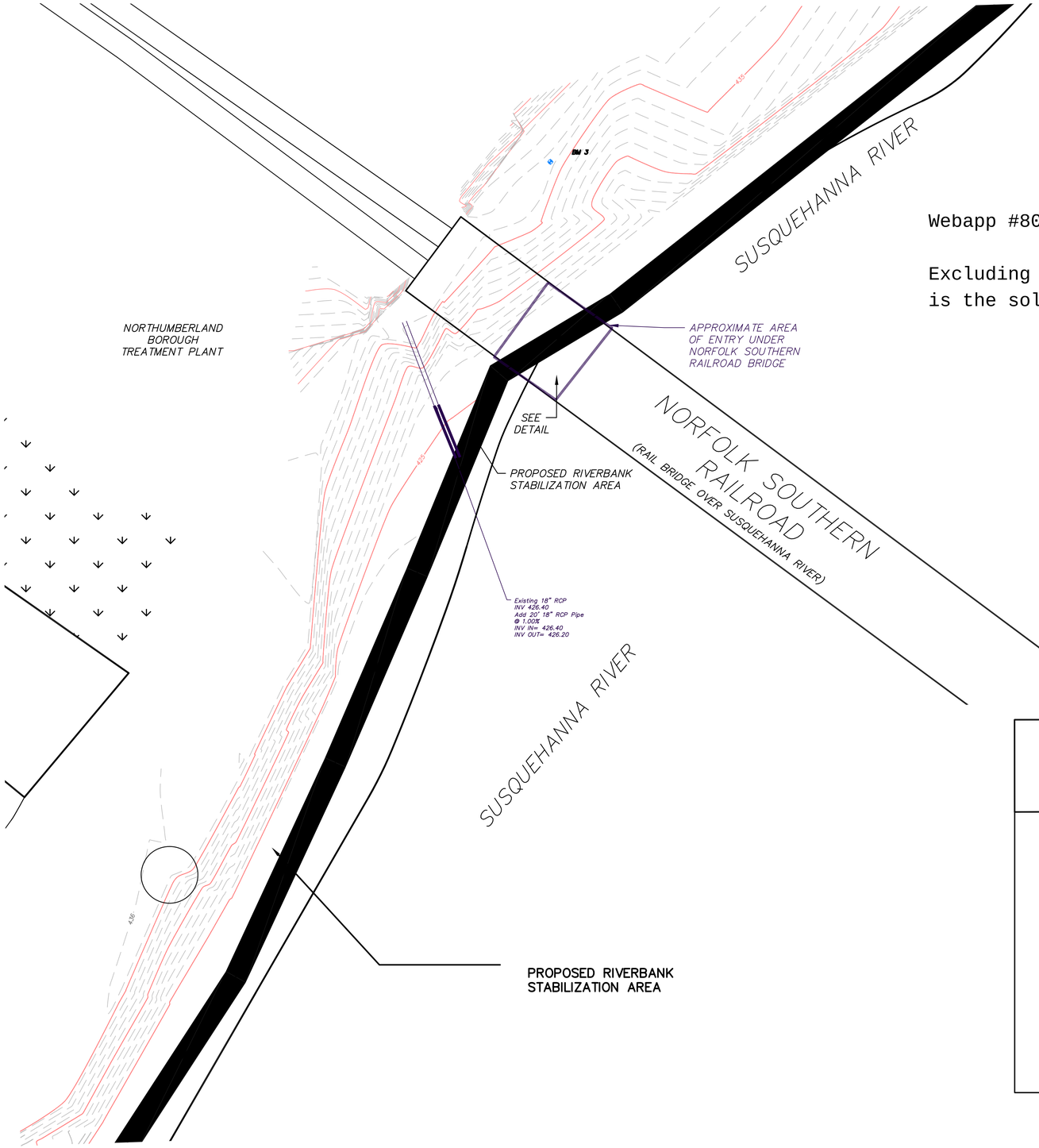
Dear Mayor Zboray,

Thank you for the letter to review the proposed Northumberland Riverfront Trail (NRT). Your development is consistent with Northumberland County's Comprehensive Plan and its goals for recreation development. The Comprehensive Plan calls for the preservation and creation of a permanent network of adequate park and recreation resources throughout the county. We are happy to support your application to DCNR for grant funding needed to implement these improvements.

I wish you success in your efforts to construct the riverfront trail and look forward to working with the Borough on its developments.

Sincerely,

Patrick A. Mack
Director of Planning

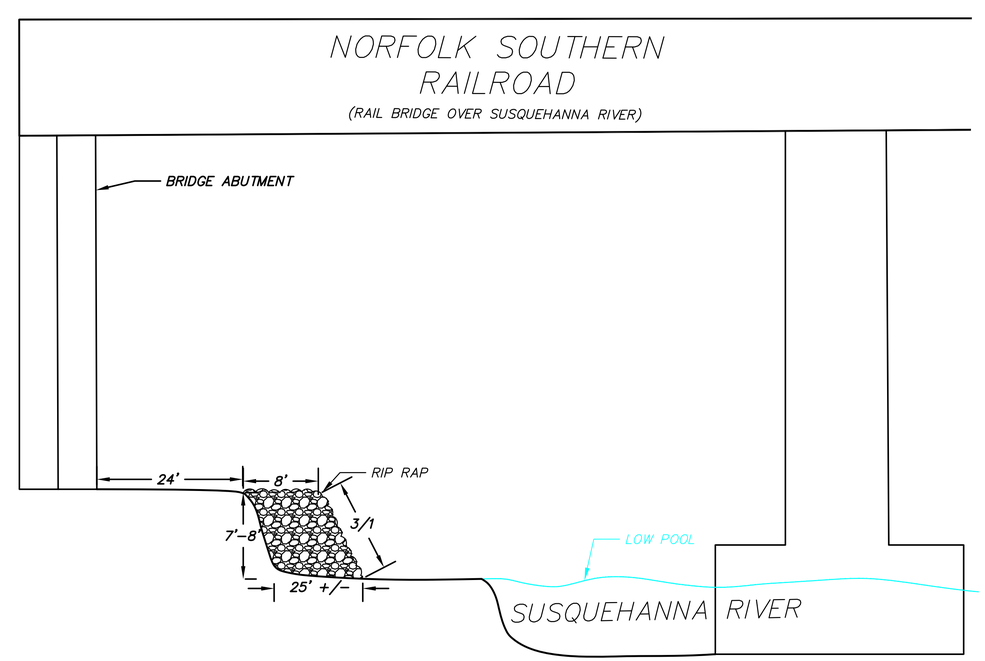



12' 0 12'
20' 4' 4' 20'
SCALE: 1" = 20'

Webapp #8078287 Streambank Restoration on Lake Augusta.

Excluding Norfolk Southern Bridge property, the Borough of Northumberland is the sole proprietor of the project property.

## UNDER BRIDGE DETAIL N.T.S.




STAHL SHEAFFER ENGINEERING, LLC
301 SCIENCE PARK ROAD, SUITE 333
STATE COLLEGE, PA 16803
PH: 814-689-1562
FAX: 814-689-1885
WWW.SSE-LLC.COM

COMMONWEALTH OF PENNSYLVANIA
REGISTERED PROFESSIONAL ENGINEER
ROD G. STAHL
No.051474-E

SEAL:

| | |
|---|---|
| SURVEYOR | RGN |
| CADD | MDT |
| DESIGNER | CES |
| PROJ. MANAGER | CES |
| FILE | 11-137 |

DATE DESCRIPTION
REVISIONS

PROJECT NAME
RIGHT OF ENTRY APPLICATION FOR STREAMBANK REHABILITA-TION

SHEET NAME
NORTHUMBERLAND BOROUGH, NORTHUMBERLAND COUNTY, PENNSYLVANIA

PROJECT NO.
SSE 11-137

DATE
MARCH 26, 2012

| SCALE | SHEET NO. |
|---|---|
| AS NOTED | 1 |

## Webapp #8078287 Streambank Restoration on Lake Augusta

## Exhibit 8 – Landowner Permission to Enter

**Borough of Northumberland**

Not applicable.

**Norfolk Southern Railroad**

Norfolk Southern, Harrisburg Division, has no objections to this right-of-entry. Any entry, requiring over 30 days to complete, requires permission from the Atlanta office. We originally requested a right-of-entry of 5 months. However, we now feel 30-days is adequate time to complete the project.

Webapp #8078287
Streambank Restoration on Lake Augusta Phase1
Exhibit 8

NORFOLK SOUTHERN

Norfolk Southern Corporation
Transportation Department
Harrisburg Division
4600 Deer Path Road, Suite 101
Harrisburg, PA 17110-3927

October 5, 2012

FILE: 4-16
LOG: OCT03005

Ann August
Northumberland Borough
175 Orange Street
Northumberland, PA 17857

Subject: Right of Entry Permit, Stream Bank Rehab Project

Ann August:

This is in regard to your correspondence concerning a right of entry for access to Norfolk Southern property for installation of an erosion barrier in Northumberland County, PA.

You have advised Norfolk Southern that this project may take up to 5 months to complete.

Right of Entries for periods longer than 30 days, **after approval on the Division level**, are forwarded to our General Attorneys, Real Estate Department, , 1200 Peachtree Street Northeast, Box 165, Atlanta GA,30309.

The original right of entry application, and other supporting documentation has been forwarded to our General Attorneys at the above address.

M. D. Gooden

M. D. Gooden

cc: L. Cataland
L. V. Hill

Original file and supporting documentation is attached.The Harrisburg Division has no objections to this right of entry. Please copy executed agreement to Nicholas Fazzolari of my office.

# BOROUGH OF NORTHUMBERLAND, PENNSYLVANIA

## FINANCIAL STATEMENTS

## YEAR ENDED DECEMBER 31, 2014

**Patricia S Young**
**Certified Public Accountant**

516 Columbia Avenue, PO Box 180
Milton, PA 17847
(570) 742-3455
Fax (570) 742-1886

NORTHUMBERLAND BOROUGH
NORTHUMBERLAND, PENNSYLVANIA
December 31, 2014

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# MANAGEMENT'S DISCUSSION AND ANALYSIS

# Management's Discussion and Analysis

## Introduction

The Borough of Northumberland, Pennsylvania, hereafter referred to as the "Borough," is presenting the following discussion and analysis in order to provide an overall review of the Borough's financial activities for the fiscal year ending December 31, 2014. We encourage readers to consider the information presented here in conjunction with the Borough's financial statements to enhance their understanding of the Borough's financial performance. The Borough of Northumberland, Pennsylvania is pleased to present it's Annual Financial Report developed in compliance with Statement of Governmental Accounting Standard No. 34, entitled "Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments" (hereafter "GASB 34"), and related standards.

## Financial Highlights

Management believes the Borough's financial condition is strong. The Borough is well within its debt covenants and the more stringent financial policies and guidelines set by the Board and management. This information should be read in conjunction with the financial statements.

- The Borough provides municipal services including police, fire, zoning, public safety, streets and public works, parks and recreation, a sewer department and a public pool to residents of the Borough.

- Total assets at year-end were $3,989,127 and exceeded liabilities in the amount of $3,195,405.

- Overall governmental revenues were $1,825,081, an increase over year 2013 in the amount of $23,978 which represents an increase in charges for services.

- Overall expense was $1,875,899 which was a increase of $154,667 from 2013 and represents in increase in public safety services and public works services.

- At January 1, 2013, the Borough dissolved the Northumberland Sewer Authority and acquired all assets and property associated with the Authority. During 2014, the Borough operated the sewer operations as a separate sewer department within the Borough organization.

## Summary of Organization and Business

The Borough of Northumberland was incorporated on January 16, 1828 from territory formally comprised in Point Township The Northumberland Borough is located in Northumberland County, Pennsylvania. The Northumberland Borough Council is the governing body of the Borough of Northumberland. The council is comprised of seven (7) members, who are elected to a staggered four-year term in "at large" elections.

The Borough provides the municipal services authorized by its charter. These include public works, public improvements, police protection, parks and recreation, planning and zoning and general administrative services. The day to day activities are accomplished by the Borough's manager.

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## Required Financial Statements

The financial statements of the Borough report information about the Borough using a modified cash basis which includes some receivables for funds received shortly after year end and includes payables for payroll related costs due after year end and both short and long term debt as well as related capital assets. These statements offer short and long term financial information about its activities. The financial statements include a balance sheet; statement of revenues, expenses, and changes in net assets; fund statements; and notes to the financial statements.

The ***statement of net assets*** provides information about the nature and amounts of all the Borough's assets (investments in resources) and liabilities (obligations of the Borough's creditors) as of year end. The difference between the assets and the liabilities of the Borough is reported as net assets. The balance sheet also provides the basis for evaluating the capital structure of the Borough and assessing the liquidity and financial flexibility of the Borough. Over time, increases and decreases in net assets are one indicator of whether the financial position of the Borough is improving or deteriorating.

The ***statement activities*** presents the results of the business activities over the course of the fiscal year and information as to how the net assets changed during the year. The statement provides information on how well the Borough has recovered costs through its user fees and other charges and the profitability and credit worthiness of the Borough. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows.

The ***notes to the financial statements*** provide required disclosures and other information that is essential to a full understanding of material data presented in the financial statements. The notes present information about the Borough's accounting policies, significant account balances and activities, material risks, obligations, commitments, contingencies and subsequent events, if any.

## Financial Analysis for Governmental Funds

The following comparative condensed financial statements and other selected information serve as the key financial data and indicators for management, monitoring, and planning. Comments regarding budget-to-actual variances and year-to-year variances are included in each section by the name of the statement or account.

### *Condensed Financial Statements*

**Table A - 1**
**Condensed Balance Sheet**

| | 2014 | 2013 | Change Amount | Change % |
|---|---|---|---|---|
| Current and Other Assets | 453,782 | 444,768 | 9,014 | 2.03% |
| Capital Assets | 920,748 | 956,564 | (35,816) | -3.74% |
| Total Assets | 1,374,530 | 1,401,332 | (26,802) | -1.91% |
| Long-Term Debt Outstanding | 447,908 | 496,667 | (48,759) | -9.82% |
| Other Liabilities | 88,686 | 36,546 | 52,140 | 142.67% |
| Total Liabilities | 536,594 | 533,213 | 3,381 | 0.63% |
| Net Assets: | | | | |
| Net Invested in Capital Assets | 472,840 | 459,897 | 12,943 | 2.81% |
| Restricted | 173,592 | 221,426 | | |
| Unrestricted | 191,504 | 186,796 | 4,708 | 2.52% |
| Total Net Assets | 837,936 | 868,119 | 17,651 | 2.03% |

**Current and other Assets** – the increase reflects grant funds, insurance proceeds and sale of assets received in 2014.

**Capital Assets** – the decrease in capital assets reflect increased depreciation.

**Other Liabilities** – the increase in other liabilities reflects more outstanding payables as of year end.

**Long Term Debt Outstanding** – decrease reflects the payments of principal on previous debt.

**Net Invested in Capital Assets** – increase reflects the increase in depreciation and the payment of related debt.

**Restricted** – represents special revenue funds held until expended

**Unrestricted** -- increase reflects additional expenses recorded including grant expenditures

*Condensed Financial Statements General Fund (continued)*

**Table A - 2**
**Condensed Statement of Revenues**
**Expenses, and Changes in Net Assets**

| | 2014 | 2013 | Change Amount | Change % |
|---|---|---|---|---|
| Revenues | 1,825,081 | 1,801,103 | 23,978 | 1.33% |
| Other financing sources | 81,479 | 62,983 | 18,496 | 29.37% |
| Total revenue and other financing sources | 1,906,560 | 1,864,086 | 42,474 | 2.28% |
| Expenditures | 1,875,899 | 1,721,232 | 154,667 | 8.99% |
| Other financing uses | 68,919 | 68,983 | (64) | -0.09% |
| Total Expenses and Other financing uses | 1,944,818 | 1,790,215 | 154,603 | 8.64% |
| Changes in Net Assets | (38,258) | 73,871 | (112,129) | -151.79% |

**Revenues** – reflect the increase in taxes, grant funds and contributions used for public works and recreation.

**Other financing sources** – reflect the change in interfund transfers, insurance proceeds, sale of assets and court restitution

**Expenditures** – the increase reflects the increased costs in providing service.

**Other financing uses** – reflect the interfund transfers

***Capital Assets Schedule – Governmental Funds***

**Table A - 4**
**Capital Assets**

| | 2014 | 2013 | Change Amount | Change % |
|---|---|---|---|---|
| Vehicles | 70,000 | 70,000 | 0 | 0.00% |
| Lights | 204,170 | 204,170 | 0 | 0.00% |
| Sewer Improvement Project | 1,003,898 | 1,003,898 | 0 | 0.00% |
| | 1,278,068 | 1,278,068 | 0 | 0.00% |
| Less: accumulated depreciation | (357,320) | (321,504) | (35,816) | 11.14% |
| | 920,748 | 956,564 | (35,816) | -3.74% |

Under GASB 34, the Borough is allowed to record capital assets as of implementation and is not required to record historical assets. Capital assets recorded reflect only those vehicles and property financed with debt.

***Discussion of debt***

Debt activity in 2014 consisted of payments on debt previously incurred.

## General Trends and Future Significant Events

The Borough's management considered many factors when setting the fiscal year 2014 budget, tax rates, user fees, and charges. On the positive side are increased growth in the community which increases tax revenues and better interest rates. On the negative side are increased insurance and gas prices as well as needed infrastructure repairs.

Upon analysis of both the positive and negative impact for the future, the growth opportunities will more than compensate for the negative impacts, thereby resulting in a stronger financial position for fiscal year 2014.

In spring 2013, the Borough moved its offices to the renovated 2nd Street Community Center. As of January 1, 2013, the Borough assumed all assets of the Northumberland Sewer Authority which will be operated as a fund of the Borough in the future.

## Final Comments / Contact Information

This financial report is designed to provide our customers, partners, and creditors with a general overview of the Borough's finances and to demonstrate the Borough's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Borough of Northumberland, Pennsylvania, 175 Orange Street, Northumberland, PA 17857.

# REPORT OF INDEPENDENT AUDITOR

# Patricia S. Young
## Certified Public Accountant

Member of American and Pennsylvania Institutes of Certified Public Accountants

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Patricia S. Young, CPA
Theresa E. Ireland, Staff


## INDEPENDENT AUDITOR'S REPORT

Borough Council
Northumberland Borough
Northumberland, Pennsylvania

***Report on the Financial Statements***
I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Northumberland Borough as of and for the year ended December 31, 2014 which collectively comprise the Borough's basic financial statements as listed in the index

***Management's Responsibility for the Financial Statements***
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***
My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

***Opinion***
In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Northumberland Borough as of December 31, 2014, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

***Report on Other Legal and Regulatory Requirements***

In accordance with *Government Auditing Standards*, I have also issued my report dated February 15, 2016 on my consideration of the Northumberland Borough's internal control over financial reporting and my tests of its compliance with certain laws, regulations, contracts, and grants as shown on pages 14 to 15. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

The management's discussion and analysis on pages 1 through 5 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit this information and express no opinion thereon.

February 15, 2016

# BASIC FINANCIAL STATEMENTS

NORTHUMBERLAND BOROUGH
NORTHUMBERLAND, PENNSYLVANIA
STATEMENT OF NET POSITION
December 31, 2014

| | | GOVERNMENTAL ACTIVITIES | BUSINESS TYPE ACTIVITIES | TOTAL |
|---|---|---|---|---|
| **ASSETS** | | | | |
| **Current Assets** | | | | |
| Cash and Cash Equivalents (Note 2) | $ | 389,593 | 516,711 | 906,304 |
| Accounts Receivable | | 64,189 | 240,625 | 304,814 |
| Note receivables, current portion | | 0 | 87,060 | 87,060 |
| Total Current Assets | | 453,782 | 844,396 | 1,298,178 |
| Other Assets | | | | |
| Note receivables, long term | | 0 | 86,733 | 86,733 |
| Property and Equipment, net of depreciation | | 920,748 | 1,683,468 | 2,604,216 |
| **Total Assets** | | 1,374,530 | 2,614,597 | 3,989,127 |
| **LIABILITIES** | | | | |
| **Current Liabilities** | | | | |
| Accounts Payable | | 72,806 | 2,488 | 75,294 |
| Other Liabilities | | 15,880 | 0 | 15,880 |
| Note Payable. Current portion | | 50,129 | 51,534 | 101,663 |
| **Total Current Liabilities** | | 138,815 | 54,022 | 192,837 |
| **Non-Current Liabilties** | | | | |
| Long term Debt, net of current portion | | 397,779 | 203,106 | 600,885 |
| **Total Liabilities** | | 536,594 | 257,128 | 793,722 |
| **NET POSITION** | | | | |
| Invested in Capital Assets, net of related debt | | 472,840 | 1,428,828 | 1,901,668 |
| Net Position | | | | |
| Restricted | | 173,592 | 0 | 173,592 |
| Unrestricted | | 191,504 | 928,641 | 1,120,145 |
| **Total Net Position** | | 837,936 | 2,357,469 | 3,195,405 |
| **Total Liabilites and Net Position** | $ | 1,374,530 | 2,614,597 | 3,989,127 |

See accompanying notes and independent auditor's report

NORTHUMBERLAND BOROUGH
NORTHUMBERLAND, PENNSYLVANIA
STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2014

| | | Program Revenues | | | Net (Expense) Revenue and Changes in Net Assets | | |
|---|---|---|---|---|---|---|---|
| **Functions/Programs** | **Expenses** | **Charges for Services** | **Operating Grants and Contributions** | **Capital Grants and Contributions** | **Governmental Activities** | **Business-Type Activities** | **Total** |
| ***Governmental activities*** | | | | | | | |
| General Government, Admin. and Tax Collection | 154,762 | 156,470 | 0 | 0 | 1,708 | 0 | 1,708 |
| Legal | 27,234 | | 0 | 0 | (27,234) | 0 | (27,234) |
| Engineering | 16,801 | | 0 | 0 | (16,801) | 0 | (16,801) |
| Property | 16,538 | | 0 | 0 | (16,538) | 0 | (16,538) |
| Public Safety | 742,507 | 83,835 | 0 | 0 | (658,672) | 0 | (658,672) |
| Health and Human Services | 850 | | 0 | 0 | (850) | 0 | (850) |
| Public Works - Sanitation | 0 | | 0 | 0 | 0 | 0 | 0 |
| Public Works - Highways and Streets | 521,002 | 18,560 | 0 | 0 | (502,442) | 0 | (502,442) |
| Culture and Recreation | 232,804 | | 0 | 0 | (232,804) | 0 | (232,804) |
| Community Development | 0 | | 0 | 0 | 0 | 0 | 0 |
| Insurance and Employee Benefits | 136,987 | | 0 | 0 | (136,987) | 0 | (136,987) |
| Miscellaneous Expenditures | 11,474 | | 0 | 0 | (11,474) | 0 | (11,474) |
| Debt Service | 18,321 | | 0 | 0 | (18,321) | 0 | (18,321) |
| Depreciation | 35,816 | | 0 | 0 | (35,816) | 0 | (35,816) |
| ***Total governmental activities*** | 1,915,096 | 258,865 | 0 | 0 | (1,656,231) | 0 | (1,656,231) |
| ***Business-type activities*** | | | | | | | |
| Liberty Pool | 90,604 | 57,539 | 24,582 | 0 | 0 | (8,483) | (8,483) |
| Sewer Department | 958,396 | 1,092,930 | 0 | 7,682 | | 142,216 | 142,216 |
| ***Total government*** | 2,964,096 | 1,409,334 | 24,582 | 7,682 | (1,656,231) | 133,733 | (1,522,498) |
| | ***General revenues:*** | | | | | | |
| | Taxes: | | | | | | |
| | Real estate | | | | 621,007 | 0 | 621,007 |
| | Special revenue taxes (Streets, Debt, Recreation, Fire) | | | | 163,316 | 0 | 163,316 |
| | Earned income | | | | 375,549 | 0 | 375,549 |
| | Other (Sp. Assessments, Transfer Tax, LST, Per Capita) | | | | 73,847 | 0 | 73,847 |
| | Intergovernmental revenue | | | | 359,696 | 0 | 359,696 |
| | Investment income | | | | 1,373 | 835 | 2,208 |
| | Miscellaneous | | | | 37,260 | 0 | 37,260 |
| | Transfers - internal activity | | | | (6,000) | 6,000 | 0 |
| | ***Total general revenues and transfers*** | | | | 1,626,048 | 6,835 | 1,632,883 |
| | ***Change in Net Position*** | | | | (30,183) | 140,568 | 110,385 |
| | **Net position - beginning** | | | | 868,119 | 2,409,977 | 3,278,096 |
| | **Prior Period Adjustment** | | | | 0 | (193,076) | (193,076) |
| | **Net position - ending** | | | | 837,936 | 2,357,469 | 3,195,405 |

See accompanying notes and independent auditor's report

NORTHUMBERLAND BOROUGH
NORTHUMBERLAND, PENNSYLVANIA
RECONCILATION OF CHANGE IN NET POSITION
ALL GOVERNMENTAL FUND TYPES
December 31, 2014

| | | |
|---|---|---|
| Change in Net Position per Statement of Activities | $ | (30,183) |
| Depreciation on Capitalized Assets | | 35,816 |
| Change in Accounts Payable | | 52,140 |
| Change in Accounts Receivable | | (47,273) |
| Principal Payments Shown as Cash Expenditures | | (48,758) |
| Change in Fund Balance per Statement of Revenue, Expenditures and Changes in Fund Balance | $ | (38,258) |

The Accompanying Notes Are An Integral Part Of These Financial Statements.

NORTHUMBERLAND BOROUGH
NORTHUMBERLAND, PENNSYLVANIA
STATEMENT OF ASSETS, LIABILITIES AND FUND
EQUITY ARISING FROM MODIFIED CASH TRANSACTIONS
ALL GOVERNMENTAL FUND TYPES
December 31, 2014

| | GOVERNMENTAL FUND TYPES | | |
|---|---|---|---|
| | GENERAL FUND | SPECIAL REVENUE FUNDS | TOTALS |
| **ASSETS** | | | |
| Cash and Cash Equivalents (Note 2) | $ 216,001 | 173,592 | 389,593 |
| **Total Assets** | 216,001 | 173,592 | 389,593 |
| **LIABILITIES AND FUND EQUITY** | | | |
| **Liabilities** | | | |
| Accounts Payable and Payroll Taxes | 0 | 0 | 0 |
| **Total Liabilities** | 0 | 0 | 0 |
| **Fund Equity** | | | |
| Fund Balance - Reserved | 0 | 173,592 | 173,592 |
| Fund Balance - Unreserved | 216,001 | 0 | 216,001 |
| **Total Fund Equity** | 216,001 | 173,592 | 389,593 |
| **TOTAL LIABILITIES AND FUND EQUITY** | $ 216,001 | 173,592 | 389,593 |

See accompanying notes and independent auditor's report

NORTHUMBERLAND BOROUGH
NORTHUMBERLAND, PENNSYLVANIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE ARISING FROM MODIFIED CASH TRANSACTIONS
ALL GOVERNMENTAL FUND TYPES
For The Year Ended December 31, 2014

| | | GENERAL FUND | SPECIAL REVENUE FUNDS | TOTALS |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | $ | 1,233,719 | 0 | 1,233,719 |
| Licenses, Fines and Forfeitures | | 80,866 | 2,969 | 83,835 |
| Interest and Rents | | 48,178 | 527 | 48,705 |
| Intergovernmental Revenue | | 106,335 | 253,361 | 359,696 |
| Charges for Services | | 51,924 | 9,942 | 61,866 |
| Miscellaneous Revenues | | 13,498 | 23,762 | 37,260 |
| **Total Revenues** | | 1,534,520 | 290,561 | 1,825,081 |
| **EXPENDITURES** | | | | |
| General Government, Admin. and Tax Collection | | 154,762 | 0 | 154,762 |
| Legal | | 27,234 | 0 | 27,234 |
| Engineering | | 576 | 16,225 | 16,801 |
| Property | | 13,428 | 3,110 | 16,538 |
| Public Safety | | 685,150 | 5,218 | 690,368 |
| Health and Human Services | | 850 | 0 | 850 |
| Public Works - Sanitation | | 0 | 0 | 0 |
| Public Works - Highways and Streets | | 425,974 | 95,028 | 521,002 |
| Culture and Recreation | | 21,402 | 211,402 | 232,804 |
| Community Development | | 0 | 0 | 0 |
| Insurance and Employee Benefits | | 136,987 | 0 | 136,987 |
| Miscellaneous Expenditures | | 8,222 | 3,252 | 11,474 |
| Debt Service | | 0 | 67,079 | 67,079 |
| **Total Expenditures** | | 1,474,585 | 401,314 | 1,875,899 |
| **EXCESS OF REVENUES OVER (UNDER) EXPENDITURES** | | 59,935 | (110,753) | (50,818) |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfers In | | 0 | 62,919 | 62,919 |
| Insurance Proceeds | | | 0 | 0 |
| Court Restitution | | | 0 | 0 |
| Purchase of assets | | | 0 | 0 |
| Sale of assets | | 18,560 | 0 | 18,560 |
| Operating Transfers Out | | (68,919) | 0 | (68,919) |
| **Total Other Financing Sources (Uses)** | | (50,359) | 62,919 | 12,560 |
| **EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES** | | 9,576 | (47,834) | (38,258) |
| **FUND BALANCE - JANUARY 1, 2014** | | 206,425 | 221,426 | 427,851 |
| **FUND BALANCE - DECEMBER 31, 2014** | $ | 216,001 | 173,592 | 389,593 |

See accompanying notes and independent auditor's report

NORTHUMBERLAND BOROUGH
NORTHUMBERLAND, PENNSYLVANIA
STATEMENT OF NET POSITION
PROPRIETARY FUND TYPES
December 31, 2014

| | LIBERTY POOL | SEWER DEPARTMENT | TOTALS (Memo Only) |
|---|---|---|---|
| **CURRENT ASSETS** | | | |
| Cash and Cash Equivalents (Note 2) | $ 18,572 | $ 498,139 | $ 516,711 |
| Accounts Receivable, net | 0 | 240,625 | 240,625 |
| Note receivable, current portion | 0 | 1,152 | 1,152 |
| Note receivable, related party, current portion | 0 | 85,908 | 85,908 |
| Total Current Assets | 18,572 | 825,824 | 844,396 |
| **PROPERTY, PLANT AND EQUIPMENT** | | | |
| Sanitary sewage collection systems | 0 | 4,237,774 | 4,237,774 |
| Machinery and equipment | 0 | 467,930 | 467,930 |
| Less: accumulated depreciation | 0 | (3,022,236) | (3,022,236) |
| Total Property, Plant and Equipment | 0 | 1,683,468 | 1,683,468 |
| **OTHER ASSETS** | | | |
| Note receivable, long term | 0 | 0 | 0 |
| Note receivable, related party, long term | 0 | 86,733 | 86,733 |
| Total Other Assets | 0 | 86,733 | 86,733 |
| **TOTAL ASSETS** | $ 18,572 | $ 2,596,025 | $ 2,614,597 |
| **LIABILITIES AND NET ASSETS** | | | |
| **CURRENT LIABLITIES** | | | |
| Accounts Payable | $ 0 | $ 2,488 | $ 2,488 |
| Current portion of long-term debt | 0 | 51,534 | 51,534 |
| **Total Liabilities** | 0 | 54,022 | 54,022 |
| NON-CURRENT LIABILITIES | | | |
| Long term debt, net of current portion | | 203,106 | 203,106 |
| **TOTAL LIABILITIES** | 0 | 257,128 | 257,128 |
| **NET ASSETS** | | | |
| Invested in capital assets, net of related debt | 0 | 1,428,828 | 1,428,828 |
| Unrestricted | 18,572 | 910,069 | 928,641 |
| **TOTAL NET ASSETS** | $ 18,572 | $ 2,338,897 | $ 2,357,469 |
| **TOTAL LIABILITIES AND NET ASSETS** | $ 18,572 | $ 2,596,025 | $ 2,614,597 |

See accompanying notes and independent auditor's report

NORTHUMBERLAND BOROUGH
NORTHUMBERLAND, PENNSYLVANIA
STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUND TYPE
For The Year Ended December 31, 2014

| | LIBERTY POOL | SEWER DEPARTMENT | TOTALS (Memo Only) |
|---|---|---|---|
| **OPERATING REVENUES** | | | |
| Recreation Fees | $ 57,539 | $ 0 | 57,539 |
| Sewer Charges & Permits | 0 | 1,092,030 | 1,092,030 |
| Miscellaneous Income | 0 | 900 | 900 |
| **Total Revenues** | 57,539 | 1,092,930 | 1,150,469 |
| **OPERATING EXPENSES** | | | |
| Wages and salaries | 38,954 | 208,370 | 247,324 |
| Payroll taxes and benefits | 2,950 | 15,699 | 18,649 |
| Operating Supplies | 17,671 | 39,509 | 57,180 |
| Maintenance and Repairs | 4,405 | 3,248 | 7,653 |
| Utilities | 16,082 | 106,244 | 122,326 |
| Sludge Disposal | 0 | 11,954 | 11,954 |
| Engineering Services | 0 | 193,159 | 193,159 |
| Legal and Accounting | 0 | 20,798 | 20,798 |
| Contract Services | 0 | 36,205 | 36,205 |
| Office Expenses and Supplies | 0 | 7,194 | 7,194 |
| Insurance | 0 | 85,796 | 85,796 |
| Depreciation | 0 | 127,776 | 127,776 |
| Advertising, Promotion and Printing | 701 | 2,508 | 3,209 |
| Capital Purchases | 9,052 | 66,021 | 75,073 |
| Debt Service - Interest | 0 | 12,585 | 12,585 |
| Telephone / Internet | 449 | 6,393 | 6,842 |
| Other Miscellaneous Expense | 340 | 14,937 | 15,277 |
| **Total Operating Expenses** | 90,604 | 958,396 | 1,049,000 |
| **OPERATING INCOME (LOSS)** | (33,065) | 134,534 | 101,469 |
| **NONOPERATING REVENUES (EXPENSES)** | | | |
| Interest Earnings | 57 | 778 | 835 |
| Local Government Payments - Loan Interest | 0 | 7,682 | 7,682 |
| Grants and Contributions | 24,582 | 0 | 24,582 |
| Asset Transfer from Related Entity | 0 | 0 | 0 |
| Transfer From Other Funds | 6,000 | 0 | 6,000 |
| Transfer to Other Funds | 0 | 0 | 0 |
| **Total Nonoperating Revenues (Expenses)** | 30,639 | 8,460 | 39,099 |
| **NET INCOME (LOSS)** | (2,426) | 142,994 | 140,568 |
| **NET POSITION - JANUARY 1, 2014** | 20,998 | 2,388,979 | 2,409,977 |
| **Prior Period Adjustment** | 0 | (193,076) | (193,076) |
| **NET POSITION - DECEMBER 31, 2014** | $ 18,572 | $ 2,338,897 | 2,357,469 |

See accompanying notes and independent auditor's report

# NOTES TO FINANCIAL STATEMENTS

## *NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

Description of Reporting Entity

The Borough of Northumberland was incorporated on January 16, 1828 from territory formally comprised in Point Township The Northumberland Borough is located in Northumberland County, Pennsylvania. The Northumberland Borough Council is the governing body of the Borough of Northumberland. The council is comprised of seven (7) members, who are elected to a staggered four-year term in "at large" elections.

The Borough provides the municipal services authorized by its charter. These include public works, public improvements, police protection, parks and recreation, planning and zoning and general administrative services. The day to day activities are accomplished by the Borough's manager.

Basis of Accounting

The Borough's policy is to prepare its primary financial statements on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The modified cash basis of accounting differs from accounting principles generally accepted in the United States of America in that certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather then when a liability is incurred with modifications having substantial support. These modifications include the recognition of payments to vendors when incurred, rather than when paid and recognition of miscellaneous revenues when earned rather than when received.

Basis of Presentation

The accounting system of the Borough is organized and operated on the basis of fund accounting with each fund or account group being a separate accounting entity with a set of self-balancing accounts which comprise its assets, liabilities, and fund balances, revenues and expenditures. The following funds and group of accounts are used by the Borough:

***Governmental Funds:***

General Fund

The General Fund accounts for the resources devoted to financing the general services the Borough performs. General tax revenues and other sources of revenues used to finance the fundamental operations of the Borough are included in this fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund

The Special Revenue Funds are used to account for revenues derived from specific taxes, grants or other sources and the subsequent disbursements of those funds.

***Proprietary Funds:***

Liberty Pool

The Liberty Pool Fund is an Enterprise Fund used to account for all revenues and expenditures pertaining to the Liberty Pool operations. Enterprise Funds are used to account for operations (a) which are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

## ***NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*** *(Continued)*

Sewer Fund

The Sewer Fund is an Enterprise Fund used to account for all revenues and expenditures pertaining to the Northumberland Borough sewer operations. Enterprise Funds are used to account for operations (a) which are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Cash and Cash Equivalents

Cash and Cash Equivalents include amounts in demand and interest-bearing bank deposits and money market funds. These are carried at fair value.

Investments

Investments are recorded at fair value. Fair value is based on quoted market prices.

Transfers

Advance between funds which are not expected to be repaid are accounted for as transfers. In those cases when repayment is expected, the advances are accounted for through the various due from and due to accounts.

Budgetary Controls

The Borough operates under an annual budget, which may be amended by the Council from to time as needed. The budget is prepared using the modified cash basis of accounting for the general fund.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Change in Financial Presentation

The Borough has implemented Government Accounting Standards Board (GASB) No 34 which provides for both entity wide financial statements presenting governmental and business-type activities and the traditional fund type financial statements.

## ***NOTE 2 – CASH AND CASH EQUIVALENTS***

Pennsylvania municipal statutes provide for investment of Borough funds into certain authorized investment types including U.S. Treasury bills, other short-term U.S. and Pennsylvania government obligations, and insured or collateralized time deposits and certificates of deposit. The statutes do not prescribe regulations related to demand deposits; however, they do allow the pooling of Borough funds for investment purposes.

***NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)***

**CASH AND CASH EQUIVALENTS:**

At December 31, 2014, the carrying amount of the Borough's cash and cash equivalents is $1,070,877. The depository balances throughout the year were covered by federal depository insurance or by collateral held by the Borough's agent. These amounts are secured in accordance with Act 72 by pooled assets.

At December 31, 2014, the deposits of the Borough can be categorized to indicate the level of risk assumed. Category 1 includes bank balances that are issued or collateralized with securities held by the Borough or its agent in the Borough's name. Category 3 includes bank balances which are uncollateralized, including any bank balance that is collateralized with securities held by the pledging financial institution, or its trust department or agent, but not in the Borough's name.

| | | CARRYING AMOUNT | BANK BALANCE | CATEGORY 1 | CATEGORY 3 |
|---|---|---|---|---|---|
| Demand Deposits | $ | 906,304 | 906,304 | 250,000 | 656,304 |
| Total | $ | 906,304 | 906,304 | 250,000 | 656,304 |

***NOTE 3 - PROPERTY TAXES***

The Borough's property tax is levied each March 1, based upon assessed valuations provided by the county ($ 34,176,250 for 2014). The municipal tax collector bills and collects property taxes on behalf of the Borough. The tax rate for all expenditures in 2014 is 23.425 mills ($ 23.425 per $1,000 assessed valuation). A total of two and one half (2.5) mills is allocated for a special road fund; two and seven tenths (2.7) mills is allocated for debt service; a fire tax to fund fire service of two and three tenths (2.3) mills and one (1.0) mill for recreation. The schedule for property taxes levied for 2014 is as follows:

| | |
|---|---|
| March 1, 2014 through April 30, 2014 | 2% discount period |
| May 1, 2014 through June 30, 2014 | face payment period |
| Beginning July 1, 2014 | 10% penalty period |

After December 31, unpaid property taxes are returned to the County for collection.

***NOTE 4 – NOTES RECEIVABLE***

As part of acquiring the assets and liabilities of the Northumberland Sewer Authority, the Sewer Department of the Borough of Northumberland holds two notes receivables for the portion of the Queen Street Pump Station costs that were attributable to the Municipal Authority of Upper Augusta Township and the Point Township Sewer Authority. These notes bear an interest rate of 3.39% and with payments of $925 a month from Upper Augusta through November 2014 and $7,789 a month from Point Township through November 2016. The balances on each note at December 31, 2014 were $1,152 and $172,641 respectively.

***NOTE 4 – LONG TERM DEBT***

Governmental Fund

On November 30, 2001, the Borough received a commitment from the Pennsylvania Infrastructure Investment Authority ("PENNVEST") to borrow up to $1,113,715 to finance repairs to the sewer system. This loan was closed by the Borough on June 16, 2002. The loan required interest only payments until project completion at which time principal would begin to be repaid. In total the Borough drew down $988,983 to complete the project. Principal and interest is repaid in monthly payments of $5,316.49. The balance due on this loan at December 31, 2014 was $447,908.

***NOTE 4 – LONG TERM DEBT (Continued)***

Sewer Fund

Long term debt consists of a note payable to the Northumberland National Bank requiring monthly payments of $5,344 including interest of 3.39% through 2020. The loan is secured by revenues of the sewer department. The balance at December 31, 2014 is $315,341.

A summary of long term debt follows:

| Year Ended December 31 | General Fund | Sewer Department | Total |
|---|---|---|---|
| 2015 | 50,129 | 51,534 | 101,663 |
| 2016 | 60,295 | 53,000 | 113,295 |
| 2017 | 60,901 | 55,000 | 115,901 |
| 2018 | 61,513 | 56,800 | 118,313 |
| 2019 | 62,131 | 38,306 | 100,437 |
| 2020-2022 | 152,939 | - | 152,939 |
| | 447,908 | 254,640 | 702,548 |

***NOTE 5 - PENSION PLANS***

Northumberland Borough maintains two pension plans that cover substantially all full-time employees.

Police Pension Plan

Plan Description

General. The Northumberland Borough Police pension plan is a single-employer defined benefit pension plan controlled by the provisions of Ordinance No. 465 adopted pursuant to Act 15. The plan participates in the Pennsylvania Municipal Retirement System (PMRS) which is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating municipal pension plans. PMRS issues a separate Comprehensive Annual Financial Report (CAFR). A copy of the CAFR can be obtained by contacting the PMRS accounting office. In addition, a stand-alone financial report for the Northumberland Borough Police Pension Plan is issued by PMRS and is available at the Borough office.

Benefit Provisions. The plan provides retirement, disability and death benefits to plan members and their beneficiaries. Cost-of-living allowances are provided at the discretion of the plan.

***NOTE 5 - PENSION PLAN (Continued):***

Contributions

Act 205 requires that annual contributions be based upon the plan's minimum municipal obligation (MMO). The MMO is based upon the plan's biennial actuarial valuation. In accordance with the plan's governing Ordinance, members are required to contribute 1.5 percent of compensation to the plan.

The plan may also be eligible to receive an allocation of state aid from the General Municipal Pension System State Aid Program which must be used for pension funding. Any funding requirements established by the MMO in excess of employee contributions and state aid must be paid by the municipality in accordance with Act 205. The current year contribution to the plan was $9,597.

Administrative costs, including the investment manager, custodial trustee and actuarial services, are charged to the plan and funded through investment earnings.

Schedule of Contributions from the Employer and Other Contributing Entities

| Year Ended December 31 | Annual Required Contributions | Actuarial Valuation Date Basis For Contributions | Percentage Contributed | Net Pension Obligation |
|---|---|---|---|---|
| 2005 | $ 9,312 | 2003 | 100% | $0 |
| 2006 | $ 10,834 | 2003 | 100% | $0 |
| 2007 | $ 40,442 | 2005 | 100% | $0 |
| 2008 | $ 35,131 | 2005 | 100% | $0 |
| 2009 | $ 47,081 | 2007 | 100% | $0 |
| 2010 | $ 50,076 | 2007 | 100% | $0 |
| 2011 | $ 44,892 | 2009 | 100% | $0 |
| 2012 | $ 47,966 | 2009 | 100% | $0 |
| 2013 | $ 31,230 | 2011 | 100% | $0 |
| 2014 | $ 21,977 | 2011 | 100% | $0 |

Additional Information as of the latest actuarial valuation date follows:

| | |
|---|---|
| Actuarial valuation date | January 1, 2013 |
| Actuarial cost method | Entry age, normal |
| Amortization period | Level dollar closed |
| Remaining amortization period | 13.76 years |
| Asset valuation method | Fair value |
| Actuarial assumptions: | |
| Investment rate increases | 5.50% |
| Projected salary increases | 6.4% to 2.0% |

Non-Uniformed Pension Plan

Plan Description

General. The Northumberland Borough Non-Uniformed pension plan is a single-employer defined benefit pension plan controlled by the provisions of Ordinance No. 464 adopted pursuant to Act 15. The plan participates in the Pennsylvania Municipal Retirement System (PMRS) which is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating municipal pension plans. PMRS issues a separate Comprehensive Annual Financial Report (CAFR). A copy of the CAFR can be obtained by contacting the PMRS accounting office. In addition, a stand-alone financial report for the Northumberland Borough Non-Uniformed Pension Plan is issued by PMRS and is available at the Borough office.

***NOTE 5 - PENSION PLAN (Continued):***

Act 205 requires that annual contributions be based upon the plan's minimum municipal obligation (MMO). The MMO is based upon the plan's biennial actuarial valuation.

Benefit Provisions. The plan provides retirement, disability and death benefits to plan members and their beneficiaries. Cost-of-living allowances are provided at the discretion of the plan.

Contributions
In accordance with the plan's governing Ordinance, members are required to contribute 3.00 percent of compensation to the plan

.
The plan may also be eligible to receive an allocation of state aid from the General Municipal Pension System State Aid Program which must be used for pension funding. Any funding requirements established by the MMO in excess of employee contributions and state aid must be paid by the municipality in accordance with Act 205. The current year contribution to the plan was $0.

Administrative costs, including the investment manager, custodial trustee and actuarial services, are charged to the plan and funded through investment earnings.

Additional Information as of the latest actuarial valuation date follows:

| | |
|---|---|
| Actuarial valuation date | January 1, 2013 |
| Actuarial cost method | Entry age, normal |
| Amortization period | Level dollar closed |
| Remaining amortization period | 11.00 years |
| Asset valuation method | Fair value |
| Actuarial assumptions: | |
| Investment rate increases | 5.50% |
| Projected salary increases | 5.20% |

***NOTE 6 – CONTINGENT LIABILITIES***

***Litigation***

In the normal course of business there are various claims and lawsuits pending. In the opinion of the Borough officials, the amount of resulting losses or recoveries not covered by insurance that might be sustained or realized, if any, would not materially affect the Borough's financial statements.

Borough Council had been previously notified that certain toxins were present in a recreation park (formerly a landfill) owned by the Borough. The Council worked with appropriate state agencies to rectify the problem. The Borough reestablished and installed a two foot earth cover over the previous landfill area, including installation of a leachate interceptor trench and slip lined storm sewer through the former landfill to stop the leachate discharges. The Department of Environmental Protection (DEP) accepted and approved the certification report on October 25, 2001. Legal opinion rendered maintains that this recreation area could be the source of liability in the future if any additional leaks of solid or toxic materials were to occur. No legal opinion has been rendered as to the extent of such liability, which could be incurred by the Borough.

## *NOTE 6 – CONTINGENT LIABILITIES (Continued)*

### *Grant Programs*

The Borough participates in state and federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The Borough is potentially liable for any expenditures which may be disallowed pursuant to the terms of the grant programs.

## *NOTE 7- RISK MANAGEMENT*

All significant losses of the Borough are covered by commercial insurance for all major programs. For insured programs, there have been no significant reductions in insurance coverage. Settled amounts have not exceeded insurance coverage for the current year or the two prior years.

# REQUIRED SUPPLEMENTAL INFORMATION

# Patricia S. Young
## Certified Public Accountant

Member of American and
Pennsylvania Institutes of
Certified Public Accountants

**516 Columbia Avenue, PO Box 180, Milton, PA 17847**
**Phone (570) 742-3455 • Fax (570) 742-1886**
**psycpa@ptd.net**

**Patricia S. Young, CPA**
**Theresa E. Ireland, Staff**


**INDEPENDENT AUDITOR'S REPORT ON THE SUPPLEMENTARY INFORMATION**

To the Members of Borough Council
of the Northumberland Borough:

My audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on pages 23-25 is presented for additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

February 15, 2016

NORTHUMBERLAND BOROUGH
NORTHUMBERLAND, PENNSYLVANIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCE ARISING FROM MODIFIED CASH TRANSACTIONS -
BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2014

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---|---|---|
| **REVENUES** | | | |
| Taxes | $ 1,195,356 | 1,233,719 | 38,363 |
| Licenses, Fines and Forfeitures | 129,000 | 80,866 | (48,134) |
| Interest and Rents | 39,275 | 48,178 | 8,903 |
| Intergovernmental Revenue | 34,130 | 106,335 | 72,205 |
| Charges for Services | 18,000 | 51,924 | 33,924 |
| Miscellaneous Revenues | 6,100 | 13,498 | 7,398 |
| **Total Revenues** | 1,421,861 | 1,534,520 | 112,659 |
| **EXPENDITURES** | | | |
| General Government, Admin.and Tax Collection | 164,356 | 154,762 | 9,594 |
| Legal | 16,200 | 27,234 | (11,034) |
| Engineering | 0 | 576 | (576) |
| Property | 17,000 | 13,428 | 3,572 |
| Public Safety | 662,481 | 685,150 | (22,669) |
| Health and Human Services | 850 | 850 | 0 |
| Public Works - Sanitation | 700 | 0 | 700 |
| Public Works - Highways and Streets | 386,889 | 425,974 | (39,085) |
| Culture and Recreation | 18,800 | 21,402 | (2,602) |
| Community Development | 1,000 | 0 | 1,000 |
| Insurance and Employee Benefits | 148,320 | 136,987 | 11,333 |
| Miscellaneous Expenditures | 8,725 | 8,222 | 503 |
| Debt Service | 0 | 0 | 0 |
| **Total Expenditures** | 1,425,321 | 1,474,585 | (49,264) |
| **EXCESS OF REVENUES OVER (UNDER) EXPENDITURES** | (3,460) | 59,935 | 63,395 |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Operating Transfers In | 0 | 0 | 0 |
| Refund of Prior Year Expenditure (Revenue) | 35,000 | 0 | (35,000) |
| Insurance Proceeds | 0 | 0 | 0 |
| Court Restitution | 0 | 0 | 0 |
| Proceeds of Sale of Assets | 30,379 | 18,560 | (11,819) |
| Purchase of Assets | 0 | 0 | 0 |
| Operating Transfers Out | (61,919) | (68,919) | (7,000) |
| **Total Other Financing Sources (Uses)** | 3,460 | (50,359) | (53,819) |
| **EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES** | 0 | 9,576 | 9,576 |
| **UNRESERVED FUND BALANCE - JANUARY 1, 2013** | | 206,425 | |
| **UNRESERVED FUND BALANCE - DECEMBER 31, 2013** | | $ 216,001 | |

# PENSION PLAN OF
# NORTHUMBERLAND BOROUGH NON-UNIFORMED EMPLOYEES
# REQUIRED SUPPLEMENTARY INFORMATION
For The Year Ended December 31, 2014

SCHEDULE OF FUNDING PROGRESS

| Actuarial Valuation Date | Actuarial Value of Assets ( a ) | Actuarial Accrued Liability (AAL) Entry Age ( b ) | Unfunded AAL (UAAL)/ (Funding Excess) ( b-a ) | Funded Ratio ( a/b ) | Covered Payroll ( c ) | UAAL/ (Funding Excess) as a Percentage of Covered Payroll [ ( b-a ) / c] |
|---|---|---|---|---|---|---|
| 1/1/95 | $190,699 | $151,096 | ($39,603) | 126.21% | $171,986 | -23.03% |
| 1/1/97 | $241,023 | $193,963 | ($47,060) | 124.26% | $264,754 | -17.77% |
| 1/1/99 | $274,103 | $198,309 | ($75,794) | 138.22% | $75,569 | -100.30% |
| 1/1/01 | $339,384 | $266,314 | ($73,070) | 127.44% | $120,211 | -60.78% |
| 1/1/03 | $363,101 | $301,651 | ($61,450) | 120.37% | $179,733 | -34.19% |
| 1/1/05 | $407,970 | $337,958 | ($70,012) | 120.72% | $149,268 | -46.90% |
| 1/1/07 | $435,226 | $313,695 | ($121,531) | 138.74% | $135,553 | -89.66% |
| 1/1/09 | $499,813 | $367,706 | ($132,107) | 135.93% | $158,786 | -83.20% |
| 1/1/11 | $517,027 | $401,148 | ($115,879) | 128.89% | $173,905 | -66.63% |
| 1/1/2013 | $795,843 | $852,513 | $56,670 | 93.35% | $378,296 | 14.98% |

PENSION PLAN OF
NORTHUMBERLAND BOROUGH POLICE
REQUIRED SUPPLEMENTARY INFORMATION
For The Year Ended December 31, 2014

SCHEDULE OF FUNDING PROGRESS

| Actuarial Valuation Date | Actuarial Value of Assets ( a ) | Actuarial Accrued Liability (AAL) Entry Age ( b ) | Unfunded AAL (UAAL)/ (Funding Excess) ( b-a ) | Funded Ratio ( a/b ) | Covered Payroll ( c ) | UAAL/ (Funding Excess) as a Percentage of Covered Payroll [ ( b-a ) / c] |
|---|---|---|---|---|---|---|
| 1/1/95 | $713,950 | $537,840 | ($176,110) | 132.74% | $102,928 | -171.10% |
| 1/1/97 | $835,152 | $648,541 | ($186,611) | 128.77% | $142,910 | -130.58% |
| 1/1/99 | $1,068,072 | $868,681 | ($199,391) | 122.95% | $194,865 | -102.32% |
| 1/1/01 | $1,493,059 | $1,121,807 | ($371,252) | 133.09% | $246,048 | -150.89% |
| 1/1/03 | $1,635,976 | $1,262,724 | ($373,252) | 129.56% | $278,572 | -133.99% |
| 1/1/05 | $1,765,471 | $1,626,911 | ($138,560) | 108.52% | $257,647 | -54.00% |
| 1/1/07 | $1,775,768 | $1,648,710 | ($127,058) | 107.71% | $269,204 | -47.20% |
| 1/1/09 | $1,978,810 | $1,798,339 | ($180,471) | 110.04% | $300,632 | -60.03% |
| 1/1/11 | $2,209,459 | $1,966,372 | ($243,087) | 112.36% | $313,661 | -77.50% |
| 1/1/13 | $2,449,260 | $2,254,965 | ($194,295) | 108.62% | $330,934 | -58.71% |

# Patricia S. Young
## Certified Public Accountant

Member of American and Pennsylvania Institutes of Certified Public Accountants

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Patricia S. Young, CPA
Theresa E. Ireland, Staff


**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

**To the Borough Board Members**
**Borough of Northumberland, Pennsylvania**

**I have audited the financial statements of the Borough of Northumberland, Pennsylvania as of and for the year ended December 31, 2014, and have issued my report thereon dated February 15, 2016. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States.**

***Internal Control Over Financial Reporting***

**In planning and performing my audit, I considered the Borough of Northumberland, Pennsylvania's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting, but not for the purpose of expressing an opinion on the effectiveness of the Borough of Northumberland, Pennsylvania's internal control. Accordingly, I do not express an opinion on the effectiveness of the Borough of Northumberland, Pennsylvania's internal control.**

**My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses or significant deficiencies. However, as described in the accompanying schedule of findings and questioned costs, I identified certain deficiencies in internal control that I consider to be material weaknesses and significant deficiencies.**

**A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies, in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.**

(continued)

**A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. I consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies.**

***Compliance***

**As part of obtaining reasonable assurance about whether the Borough of Northumberland, Pennsylvania's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards.***

**This report is intended solely for the information and use of the board of directors, management, the Pennsylvania Department of Community and Economic Development and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.**

**February 15, 2016**

Summary of Auditor's Findings

Finding 13-1 – Updated from 2013 audit finding.

The client obtained customized software to use for billing purposes for the Sewer Department beginning in January 2013. However, the software lacked reports that would allow the client to review postings to the billing system for both invoices and payments easily and allow for oversight of the billing function. Without accurate and timely reports, the outstanding balances cannot be easily reviewed and oversight into postings of both billing invoices and payments received is lacking. The client continues to use the Quickbooks software system for general financial record keeping but only deposits of payments received are posted to the Quickbooks system, not billing. This prevents oversight of the billing function to ensure that the separate software systems record the same information on billing and payments received. The client did contact the software provider to create better reports for the billing system. Several of those reports were in place in early 2014 but did not provide easy oversight of postings to the system by management.

Recommendation

The client needs to work with the customized software to establish reports that will allow oversight into the billing and payments on at least a monthly basis to ensure all postings are accurate. In addition, summary information should be posted to the Quickbooks system to provide additional safeguards that the billing system is functioning properly.

Client Response

The client changed billing software in 2015 to a different company but procedures still need to be established for oversight of billing and summary information posting to Quickbooks.

**Webapp #8078287** **Streambank Restoration on Lake Augusta**

## Exhibit 10 – Planning and Permitting Approvals

Federal Requirements

Clean Water Act – Section 404 approval required by the Department of the Army, U.S. Army Corps of Engineers.

> Authorization letter received March 2013, expiration June 30, 2016 with automatic one year renewal clause.

Rivers and Harbors Act – Section 10 approval required by the Department of the Army, U.S. Army Corps of Engineers.

> Authorization letter received March 2013, expiration June 30, 2016 with automatic one year renewal clause.

State Requirements

Department of Environmental Protection - Water Obstruction and Encroachment Permit

> Permit No. E49-324 issued August 27, 2012, expired December 31, 2015, extension requested until December 31, 2016. Additional extension will be requested, with no expections of denial.

Local Requirements

No local permits required.

**DEPARTMENT OF THE ARMY**
**BALTIMORE DISTRICT, U.S. ARMY CORPS OF ENGINEERS**
**P.O. BOX 1715**
**BALTIMORE, MD 21203-1715**

REPLY TO
ATTENTION OF

March 8, 2013

Operations Division

RECEIVED
MAR 12 2013
STAHL SHEAFFER
ENGINEERING, LLC

Northumberland Borough
c/o Mr. Chad E. Shaffer
Stahl Sheaffer Engineering, LLC
301 Science Park Road, Suite 333
State College, Pennsylvania 16803

Dear Mr. Shaffer:

This is in reference to your client's application, identified by this office as CENAB-OP-RPA-2013-00088-05 (Northumberland Borough Susquehanna River Stream Bank Rehabilitation), for Department of the Army (DA) authorization to discharge dredged and/or fill material into waters and/or wetlands. The work is associated with the installation of riprap (R-2 to R-6 stone) and 13 single log vane deflectors along 2,700 linear feet of the Susquehanna River. The riprap is proposed not to extend more than 12-feet channelward of the ordinary high water mark, based on water levels during inflated dam condition. The proposed riprap will be placed entirely above the waterline that typically exists during deflated dam conditions. Total fill area below the ordinary high water mark (based on inflated dam condition) would be approximately 32,400 square feet. The project is located in the Susquehanna River, at Northumberland Point, Northumberland County, Pennsylvania.

In accordance with Section 404 of the Clean Water Act, a DA authorization is required for the discharge of dredged and/or fill material into waters of the United States, including jurisdictional wetlands. Section 10 of the Rivers and Harbors Act also requires DA authorization for any work in, over, or under a navigable water of the United States.

We have determined that the proposed project, if accomplished in accordance with the enclosed terms and conditions and the information included in your application, is authorized by the Pennsylvania State Programmatic General Permit-4 (PASPGP-4). The PASPGP-4 verification is provided pursuant to Section 10 of the Rivers and Harbors Act and/or Section 404 of the Clean Water Act. This authorization may be subject to modification, suspension, or revocation if any of the information contained in the application, including the plans, is later found to be in error.

The enclosed list of conditions must be followed for purposes of the PASPGP-4 (Enclosure 1). A PASPGP-4 Permit Compliance, Self-Certification Form must be completed and returned to this office upon completion of construction of the authorized project (Enclosure 2). You and your contractor are also requested to sign, date and return enclosure 3 of this verification letter whereby you are acknowledging and agreeing to comply with the terms and conditions, including the special conditions, of this PASPGP-4 verification. In addition, the following special conditions are incorporated as part of each authorization:

1. All authorized work shall be constructed in accordance with project plan entitled: "Northumberland Stream Bank Rehabilitation", prepared by Stahl Sheaffer Engineering, LLC, Sheet C1, dated April 27, 2012.

2. The work authorized by this PASPGP-4 authorization shall result in no more than a total of 32,400 square feet of fill below the ordinary high water mark of the Susquehanna River at inflated dam conditions.

3. All work shall be conducted in the dry, during deflated dam conditions.

4. The permittee shall require its contractors and/or agent to comply with the terms and conditions of this permit in the construction and maintenance of this project, and shall provide each of its contractors and/or agents associated with the construction or maintenance of this project with a copy of this permit.

This letter also contains an approved jurisdictional determination (JD). An approved JD can be relied upon for a period of five years and can be appealed through the Corps' administrative appeal process set out at 33 CFR Part 331. The Susquehanna River, in the proposed work area, is Waters of the United States and is regulated by this office pursuant to Section 10 of the River and Harbor Act of 1899 and Section 404 of the Clean Water Act. Enclosed is an Approved Jurisdictional Determination form that outlines the basis of our determination of jurisdiction over the review area (Enclosure 4).

If you request to appeal this JD, you must submit a completed Request for Appeal (RFA) from (Enclosure 5) form to the North Atlantic Division Office at the following address:

Mr. Michael G. Vissichelli
Administrative Appeals Review Officer
North Atlantic Division, Corps of Engineers
Fort Hamilton Military Community
General Lee Avenue Building 301
Brooklyn, NY 11252-6700

In order for an RFA to be accepted by the Corps, the Corps must determine that it is complete, that it meets the criteria for appeal under 33 CFR part 331.5, and that it has been received by the Division Office within 60 days of the date of the NAP. Should you decide to submit a RFA form, it must be received at the above address by May 8, 2013.

It is not necessary to submit an RFA form to the Division office if you do not object to the determination in this letter.

This verification is valid until the PASPGP-4 expires (June 30, 2016), when the PASPGP-4 is modified, reissued, or revoked, or when the associated state authorization, including 401 Water Quality Certification expires, whichever occurs sooner. You must remain informed of changes to the PASPGP-4. We will issue (a) public notice(s) announcing the changes as they occur.

Activities authorized under PASPGP-4 that have commenced construction or are under contract to commence construction, will remain authorized provided the activity is completed within 12 months of the date of the PASPGP-4s expiration (June 30, 2016), modification, or revocation.

Be advised that this verification authorizes the aforementioned work as a single and complete (one time only) activities. If additional work is to be performed, you must notify this office. Subsequent work in this area may require a separate letter of authorization from this office.

This verification does not obviate the need for obtaining other Federal, State, or local authorizations.

In addition, please note, if you sell the property associated with this permit, when the structures or work authorized by this permit is still in existence at the time the property is transferred, the terms and conditions of these permits will continue to be binding on the new property owner(s). Although the construction period for work authorized by this PASPGP-4 is finite, the permit, with the limitations, does not expire. To validate the transfer of this permit and the associated liabilities associated with compliance with the terms and conditions, you must have the transferee (new owner) complete the enclosed permit transfer form (Enclosure 6). The transferee is required to provide a mailing address and telephone number along with their signature and date in the space provided, and mail a copy to: U.S. Army Corps of Engineers, State College Field Office, 1631 South Atherton Street, Suite 101, State College, Pennsylvania 16801.

A copy of this letter has been sent to the Pennsylvania Department of Environmental Protection Northcentral Regional Office for informational purposes.

If you have any questions concerning this matter, please call Mrs. Marion Gall at (814) 235-1761.

Sincerely,

Wade B. Chandler
Chief, Pennsylvania Section

Enclosures

# PENNSYLVANIA STATE PROGRAMMATIC GENERAL PERMIT – 4
# (PASPGP-4)
# July 1, 2011

**Please note: the full text of the PASPGP-4 may be viewed on the Baltimore District web site at http://www.nab.usace.army.mil/Wetlands%20Permits/ or by calling the Corps at 814-235-0570**

**Applicant:** Northumberland Borough
**State Authorization(s):** E49-324

**Corps District:**

☐ **Philadelphia**
U.S. Army Corps of Engineers,
Philadelphia District
Regulatory Branch
Wanamaker Building
100 Penn Square East
Philadelphia, PA 19107-3390

☒ **Baltimore**
U.S. Army Corps of Engineers,
Baltimore District
Regulatory Branch
1631 South Atherton Street
Suite 101
State College, PA 16801-6260

☐ **Pittsburgh**
U.S. Army Corps of Engineers,
Pittsburgh District
Regulatory Branch
Federal Building, 20th floor
1000 Liberty Avenue
Pittsburgh, PA 15222-4186

It has been determined that your proposed project, which includes the discharge of dredged and/or fill material and/or the placement of structures into waters of the United States, including wetlands, qualifies for Federal authorization under the provisions of Section 404 of the Clean Water Act and /or Section 10 of the River and Harbor Act of 1899, under the terms and conditions of the PASPGP-4.

**All activities authorized under PASPGP-4 must comply with all conditions of the authorization, including General, Procedural, and Special Conditions. Failure to comply with all the conditions of the authorization, including project special conditions, will constitute a permit violation and may be subject to criminal, civil, or administrative penalties, and /or restoration.**

The authorized activity must be performed in compliance with the following General Conditions to be authorized under PASPGP-4:

**General Conditions:**

1. **Permit Conditions:** The permittee shall comply with all terms and conditions set forth in the PADEP authorization for use of this permit, including all conditions of Section 401 Water Quality Certification, and any subsequent amendment or modification to such authorization. The permittee shall conduct all work and activities in strict compliance with all approved maps, plans, profiles, and specifications used by PADEP and/or the Corps as the basis for its authorization or subsequent modification of authorization.

2. **Aquatic Life Movements:** No activity may substantially disrupt the movement of those species of aquatic life indigenous to the waterbody, including those species which normally migrate through the area, unless the activity's primary purpose is to impound water. Culverts placed in streams must be appropriately depressed to maintain aquatic life movement and low flow conditions.

3. **Threatened and Endangered Species:** If an activity is authorized under the PASPGP-4, and a Federally listed threatened or endangered species, or proposed species or critical habitat, is subsequently found to be present, all work must cease, and the Corps and USFWS (or NMFS) must be notified. The PASPGP-4 verification is suspended and will not be re-issued until consultation pursuant to Section 7 of the ESA is concluded and adverse effects to Federally listed threatened, endangered, and proposed species and critical habitat are avoided.



Enclosure 1

Furthermore, persons have an independent responsibility under Section 9 of ESA to not engage in any activity that could result in the "take" of a Federally listed species.

4. **Spawning Areas:** The permittee shall comply with all time-of-year restrictions as set forth by the PFBC or other designated agency. Discharges or structures in spawning or nursery areas shall not occur during spawning seasons, unless written approval is obtained by the PFBC or other designated agency. In addition, work in areas used for other time sensitive life span activities of fish and wildlife (such as hibernation or migration) may necessitate the use of seasonal restrictions for avoidance of adverse impacts to vulnerable species. Impacts to these areas shall be avoided or minimized to the maximum extent practicable during all other times of the year.

5. **Waterfowl Breeding and Wintering Areas:** Activities including discharges of dredged or fill material or the placement of structures in breeding and wintering areas of migratory waterfowl must be avoided to the maximum extent practicable.

6. **Shellfish Production:** No discharge of dredged or fill material and/or the placement of structures may occur in areas of concentrated shellfish production, unless the discharge is directly related to an authorized shellfish harvesting activity.

7. **Adverse Effects From Impoundments:** If the activity, including the discharge of dredged or fill material or the placement of a structure, creates an impoundment of water, the adverse effects on the aquatic system caused by the accelerated passage of water and/or the restriction of its flow, including impacts to wetlands, shall be minimized to the maximum extent practicable.

8. **Obstruction of High Flows**: To the maximum extent practicable, the activity must be designed to maintain pre-construction downstream flow conditions (i.e., location, capacity, and flow rates). Furthermore, the activity must not permanently restrict or impede the passage of normal or expected high flows (unless the primary purpose of the fill is to impound waters), and the structure or discharge of dredged and/or fill material shall be designed to withstand expected high flows.

9. **Erosion and Sediment Controls:** During construction, appropriate erosion and siltation controls must be used and maintained in effective operating condition in accordance with State regulations. All exposed soil and other fill material must be permanently stabilized.

10. **Suitable Material:** No activity, including discharges of dredged and/or fill material or the placement of structures, may consist of unsuitable material (i.e., asphalt, trash, debris, car bodies, etc.). No material discharged shall contain toxic pollutants in amounts that would violate the effluent limitation standards of § 307 of the CWA.

11. **Temporary Fill:** Temporary fill in waters and wetlands authorized by the PASPGP-4 (i.e., access roads and cofferdams) shall be properly constructed and stabilized during use to prevent erosion and accretion. Temporary fill in wetlands shall be placed on geotextile fabric laid on existing wetland grade. Whenever possible, rubber or wooden mats should be used for equipment access through wetlands to the project area. Temporary fills shall be removed, in their entirety, to an upland site, and suitably contained to prevent erosion and transport to a waterway or wetland. Temporary fill areas shall be restored to their preconstruction contours, elevations, and hydrology and revegetated with non-invasive, native species.

12. **Equipment Working in Wetlands:** Measures must be taken to minimize soil disturbance when heavy equipment is used in wetland areas. These measures include, but are not limited to, avoiding the use of such equipment, use of timber mats or geotextile fabric, and the use of low pressure tire vehicles.

13. **Installation and Maintenance:** Any structure or fill authorized shall be properly installed and maintained to ensure public safety.

14. **PASPGP-4 Verification:**

a. The PASPGP-4 expires June 30, 2016, unless suspended or revoked.

b. Activities authorized under a project specific PASPGP-4 expire June 30, 2016, unless suspended, revoked, or the PADEP authorization expires, whichever date occurs sooner. Activities authorized under the project specific PASPGP-4 that have commenced construction or are under contract to commence construction will remain authorized provided the activity is completed within 12 months of the date of the PASPGP-4's expiration, modification, or revocation; or until the expiration date of the project specific verification, whichever is sooner.

15. **One-Time Use:** A PASPGP-4 authorization is valid to construct the project, or perform the activity, one time only, except for PASPGP-4 authorizations specifically issued for reoccurring maintenance activities.

16. **Water Supply Intakes:** No activity, including discharges of dredged and/or fill material and/or the placement of structures, may occur in the proximity of a public water supply intake and adversely impact the public water supply.

17. **Cultural Resources:** For all activities verified under a PASPGP-4, upon the discovery of the presence of previously unknown Historic Properties (historic or archaeological), all work must cease and the permittee must notify the SHPO and the Corps of Engineers. The PASPGP-4 authorization is not valid until it is determined, through the Section 106 consultation process, whether the activity will have an effect on the Historic Property. The PASPGP-4 may be reverified and special conditions added if necessary, after an effects determination on the Historic Property is made. The PASPGP-4 authorization may be suspended and/or revoked in accordance with 33 CFR 325.7 for the specific activity if an adverse affect on the Historic Property cannot be avoided or mitigated.

18. **Tribal Rights:** No activity or its operation may impair reserved tribal rights, including, but not limited to, reserved water rights and treaty fishing and hunting rights.

19. **Corps Civil Works Projects:** The PASPGP-4 does not authorize any work which will interfere with an existing or proposed Corps Civil Works project (i.e., flood control projects, dams, reservoirs, and navigation projects). The permittee understands and agrees that, if future operations by the United States require removal, relocation, or other alteration, of the structure or work herein authorized, or if, in the opinion of the Secretary of the Army or his authorized representative, said structure or work shall cause unreasonable obstruction to the free navigation of the navigable waters, the permittee will be required, upon due notice from the Corps of Engineers, to remove, relocate, or alter the structural work or obstructions caused thereby, without expense to the United States. No claim shall be made against the United States on account of any such removal, relocation, or alteration.

20. **Navigation**: No activity authorized under PASPGP-4 may cause more than a minimal adverse affect on navigation. No attempt shall be made by the permittee to prevent the full and free use by the public of all navigable waters at or adjacent to the activity authorized herein. In addition, activities that require temporary causeways that prohibit continued navigational use of a waterway (i.e., temporary causeways extending greater than ¾ the width across the waterway) shall be removed in their entirety upon completion of their use. Any safety lights and signals prescribed by the U.S. Coast Guard, through regulations or otherwise, must be installed and maintained at the permittee's expense on authorized facilities in navigable waters of the United States. The permittee understands and agrees that, if future operations by the United States require the removal, relocation, or other alteration, of the structure or work herein authorized, or if, in the opinion of the Secretary of the Army or his authorized representative, said structure or work shall cause unreasonable obstruction to the free navigation of the navigable waters, the permittee will be required, upon due notice from the Corps of Engineers, to remove, relocate, or alter the structural work or obstructions caused thereby, without expense to the United States. No claim shall be made against the United States on account of any such removal or alteration.

21. **Inspections:** The permittee shall allow a District Engineer or his authorized representative(s) to make periodic inspections at any time deemed necessary in order to ensure that the work is being performed in accordance with all the terms and conditions of the
PASPGP-4. The District Engineer may also require post-construction engineering drawings (as-built plans) for completed work.

22. **PASPGP-4 Permit Compliance Self Certification Form:** A Self Certification Form, regarding the PASPGP-4 authorized work and required mitigation, will be forwarded to each permittee with the PASPGP-4 verification. Every permittee, who receives a written PASPGP-4 verification, shall submit the signed Self Certification Form upon completion of the authorized work and required mitigation. The completed form shall be returned to the appropriate Corps District.

23. **Permit Modifications:** Any proposed modification of the authorized overall project that results in a change in the authorized impact to, or use of waters of the United States, including jurisdictional wetlands, must be approved by PADEP. Corps approval is also required if the overall project had been previously reviewed by the Corps as a Category III activity, or the proposed modification causes the overall project impacts to exceed 1.0 acre of waters of the United States, including jurisdictional wetlands, or 250 linear feet of streams, rivers, other watercourses and open water areas. Project modifications that cause the overall project impacts to exceed 1.0 acre of waters of the United States, including wetlands, may not be eligible for PASPGP-4 and will be forwarded to the Corps for review.

24. **Recorded Conservation Instruments:** As per Part IV.A.26 and Part IV.B.4 and Part IV.C.8 of this permit, proposed Draft Conservation Instruments may be submitted by the applicant as part of the permit application package for review and approval. **When such proposed Conservation Instruments are submitted by the applicant, verification of the recorded deed restriction, conservation easement, or deed restricted open space area shall be forwarded to the appropriate Corps District and appropriate PADEP offices, prior to the initiation of any permitted work.**

25. **Property Rights:** This PASPGP-4 does not convey any property rights, either in real estate or material, or any exclusive privileges; nor does it authorize any injury to property or invasion of rights or any infringement of Federal, State, or local laws or regulations.

26. **Navigable Waters of the United States (Section 10 Waters):** In addition to the conditions referenced above, the following conditions are applicable for navigable waters of the United States eligible for the PASPGP-4. The PASPGP-4 may be used to authorize work in the following navigable waters of the United States:

a. Codorus Creek – from the confluence with the Susquehanna River 11.4 miles upstream to the Indian Rock Dam in York, Pennsylvania;

b. Main Stem Susquehanna River – from the confluence with the Chesapeake Bay upstream to Athens, Pennsylvania (approximately 4 miles south from the New York State line);

c. West Branch of the Susquehanna River – from the confluence with the main stem Susquehanna River upstream to the dam at Lock Haven, Pennsylvania;

d. Chester Creek – from the confluence with the Delaware River 2 miles upstream;

e. Crum Creek – from the confluence with the Delaware River 1 mile upstream to the upstream side of the dam at Eddystone;

f. Darby Creek – from the confluence with the Delaware River 5 miles upstream to the upstream side of 84th Street Bridge in Philadelphia;

g. Delaware River – from the Morrisville-Trenton Railroad Bridge in Morrisville, Pennsylvania, including the West Branch of the Delaware River, upstream to the Pennsylvania/New York border at the 42$^{nd}$ parallel;

h. Lehigh River – from the confluence with the Delaware River 72 miles upstream to the downstream side of PA Route 940 Bridge;

i. Neshaminy Creek – from the confluence with the Delaware River, including the Neshaminy State Park Harbor Project at the mouth of Neshaminy creek, 4 miles upstream to the downstream side of the Newportville Bridge;

j. Pennypack Creek – from the confluence with the Delaware River 2 miles upstream to the downstream side of Frankford Avenue Bridge in Philadelphia;

k. Ridley Creek – from the confluence with the Delaware River 1 mile upstream to the upstream side of the Baltimore and Ohio Railroad Bridge in Chester, Pennsylvania;

l. Schuylkill River – from the Fairmont Dam, 104 miles upstream to Port Carbon, Pennsylvania; and

m. Schuylkill Navigation Channel (Manayunk Canal) – along the Schuylkill River for two miles from the Flat Rock Dam to Lock Street in the Manayunk Section of Philadelphia, Pennsylvania.

27. **For Aerial Transmission Lines Across Navigable Waters:**

a. The following minimum clearances are required for aerial electric power transmission lines crossing navigable waters of the United States. These clearances are related to the clearances over the navigable channel provided by existing fixed bridges, or the clearances which would be required by the United States Coast Guard for new fixed bridges, in the vicinity of the proposed aerial transmission line. These clearances are based on the low point of the line under conditions producing the greatest sag, taking into consideration temperature, load, wind, length of span, and type of supports as outlined in the National Electrical Safety Code:

| NOMINAL SYSTEM VOLTAGE (kV) | Minimum additional clearance (ft.) above clearance required for bridges. |
|---|---|
| 115 and below | 20 |
| 138 | 22 |
| 161 | 24 |
| 230 | 26 |
| 350 | 30 |
| 500 | 35 |
| 700 | 42 |
| 750-765 | 45 |

i. Clearances for communication lines, stream gauging cables, ferry cables, and other aerial crossings must be a minimum of ten feet above clearances required for bridges, unless specifically authorized otherwise by the District Engineer.

ii. Corps of Engineer regulation ER 1110-2-4401 prescribes minimum vertical clearances for power communication lines over Corps lake projects. In instances where both this regulation and ER 1110-2-4401 apply, the greater minimum clearance is required.

b. **Encasement:** The top of the cable, encasement, or pipeline shall be located a minimum of three feet below the existing bottom elevation of the streambed and shall be backfilled with suitable heavy material to the preconstruction bottom elevation. Where the cable, encasement, or pipeline is placed in rock, a minimum depth of one foot from the lowest point in the natural contour of the streambed shall be maintained. When crossing a maintained navigation channel, the requirements are a minimum of eight feet

between the top of the cable, encasement, or pipeline and the authorized depth of the navigation channel. For maintained navigational channels, where the utility line is placed in rock, a minimum depth of two feet from the authorized depth of the navigation channel shall be maintained.

c. **As-built drawings**: Within 60 days of completing an activity that involves an aerial transmission line, submerged cable, or submerged pipeline across a navigable water of the United States (i.e., Section 10 waters), the permittee shall furnish the Corps and the National Oceanic and Atmospheric Administration, Nautical Data Branch, N/CS26, Station 7317, 1315 East-West Highway, Silver Spring, Maryland, 20910 with professional, certified as-built drawings, to scale, with control (i.e., latitude/longitude, state plane coordinates), depicting the alignment and minimum clearance of the aerial wires above the mean high water line at the time of survey or depicting the elevations and alignment of the buried cable or pipeline across the navigable waterway.

d. **Aids to Navigation:** The permittee must prepare and provide for United States Coast Guard (USCG) approval, a Private Aids To Navigation Application (CG-2554). The form can be found at: http://www.uscg.mil/forms/cg/CG_2554.pdf. Within 30 days of the date of receipt of the USCG approval, the permittee must provide a copy to the applicable Corps District

By Authority of the Secretary of the Army:

David E. Anderson
Colonel, Corps of Engineers
District Engineer, Baltimore

Philip M. Secrist, III
Lieutenant Colonel, Corps of Engineers
District Engineer, Philadelphia

William H. Graham
Colonel, Corps of Engineers
District Engineer, Pittsburgh

## PASPGP-4 PERMIT COMPLIANCE, SELF-CERTIFICATION FORM

| | | | |
|---|---|---|---|
| Project Name: | Northumberland Borough Susquehanna River Bank Stabilization | Applicant Name: | Northumberland Borough |
| PADEP Permit No: | E49-324 | Date of Issuance: | |
| Corps Permit Number: | 2013-00088-05 | Date of Issuance: | March 8, 2013 |
| Waterway: | Susquehanna River | County: | Northumberland |

In accordance with the compliance certification condition of your PASPGP-4 authorization, you are required to complete and sign this certification form and return it to the appropriate Corps of Engineers District in which the work is located.

☐ U.S. Army Corps of Engineers
Philadelphia District
Regulatory Branch
Wanamaker Building
100 Penn Square East
Philadelphia, PA 19107-3390

☒ U.S. Army Corps of Engineers
Baltimore District
1631 South Atherton Street
Suite 101
State College, PA 16801-6260

☐ U.S. Army Corps of Engineers
Pittsburgh District
Regulatory Branch
Federal Building, 20th Floor
1000 Liberty Avenue
Pittsburgh, PA 15222-4186

Please note that the permitted activity is subject to compliance inspections by U.S. Army Corps of Engineers representatives. As a condition of this permit, failure to return this notification form, provide the required information below, or to perform the authorized work in compliance with the permit, can result in suspension, modification or revocation of your authorization in accordance with 33 CFR Part 325.7 and/or administrative, civil, and/or criminal penalties, in accordance with 33 CFR part 326.

**Please provide the following information:**

1. Date authorized work commenced: _____

2. Date authorized work completed: _____

3. Was all work, including any required mitigation, completed in accordance with your PASPGP-4 authorization?
   ☐YES ☐ NO

4. Explain any deviations (use additional sheets if necessary)

_____

_____

5. Was mitigation accomplished through an approved in-lieu fee program?
   ☐YES ☐NO (if **YES** please provide documentation, if **NO** complete Nos. 6 and 7 below).

6. Wetland Mitigation: Required? ☐ YES ☐ NO Required Completion Date _____
   Completed? ☐ YES ☐ NO Mitigation Monitoring Reports Required? ☐ Yes ☐ No

7. Attach labeled photographs showing completed work including mitigation area(s) **(not required for PADEPGP's/Waivers)**

**I hereby certify that, except as noted above, that all work, including mitigation, has been completed in accordance with the terms and conditions, including special conditions of the above referenced permit**

| *Applicants Signature:* | *Consultant/Agents Signature:* |
|---|---|
| *Address:* | *Address:* |
| *Telephone:* | *Telephone:* |
| *Email:* | *Email:* |

Enclosure 2

**Acknowledgment and Agreement for Compliance with Terms & Conditions of PASPGP-4**

Permit # CENAB-OP-RPA-2013-00088-05 (Northumberland Borough Susquehanna River Stream Bank Rehabilitation)

Project Location: In the Susquehanna River in Northumberland Borough, Northumberland County, Pennsylvania.

I hereby accept and agree to comply with the terms and conditions, of the PASPGP-4 authorizations, as stated.

_____ _____

Applicant Date

I hereby accept and agree to comply with the terms and conditions, of the PASPGP-4 authorizations, as stated.

_____ _____

Applicant's Contractor Date

Please return form to:
U.S. Army Corps of Engineers
State College Field Office
1631 South Atherton Street
Suite 101
State College, PA 16801

**APPROVED JURISDICTIONAL DETERMINATION FORM**
**U.S. Army Corps of Engineers**

This form should be completed by following the instructions provided in Section IV of the JD Form Instructional Guidebook.

## SECTION I: BACKGROUND INFORMATION

**A. REPORT COMPLETION DATE FOR APPROVED JURISDICTIONAL DETERMINATION (JD): 03/08/13**

**B. DISTRICT OFFICE, FILE NAME, AND NUMBER: Baltimore District Office, CENAB-OP-RPA-2013-00088-05 (Northumberland Borough Susquehanna River Stream Bank Rehabilitation)**

**C. PROJECT LOCATION AND BACKGROUND INFORMATION:**
State: **Pennsylvania** County/parish/borough: **Northumberland** City: **Northumberland Borough**
Center coordinates of site (lat/long in degree decimal format): Lat: **40° 53' 01"N** Long: **-76°47'45"E**
Name of nearest waterbody: **The Susquehanna River**
Name of nearest Traditional Navigable Water (TNW) into which the aquatic resource flows: **Susquehanna River**
Name of watershed or Hydrologic Unit Code (HUC): **02050101: Upper Susquehanna River**
☒ Check if map/diagram of review area and/or potential jurisdictional areas is/are available upon request.
☐ Check if other sites (e.g., offsite mitigation sites, disposal sites, etc…) are associated with this action and are recorded on a different JD form.

**D. REVIEW PERFORMED FOR SITE EVALUATION (CHECK ALL THAT APPLY):**
☒ Office (Desk) Determination. Date:
☒ Field Determination. Date(s): **Field visits for various projects in the area over the past few years.**

## SECTION II: SUMMARY OF FINDINGS

**A. RHA SECTION 10 DETERMINATION OF JURISDICTION.**

There **Are** "*navigable waters of the U.S.*" within Rivers and Harbors Act (RHA) jurisdiction (as defined by 33 CFR part 329) in the review area. [*Required*]
☐ Waters subject to the ebb and flow of the tide.
☒ Waters are presently used, or have been used in the past, or may be susceptible for use to transport interstate or foreign commerce. Explain: **The Susquehanna River Runs from New York through Pennsylvania to Maryland where it becomes the Chesapeake Bay. It is a traditionally navigable waterway.**

**B. CWA SECTION 404 DETERMINATION OF JURISDICTION.**

There **Are** "*waters of the U.S.*" within Clean Water Act (CWA) jurisdiction (as defined by 33 CFR part 328) in the review area. [*Required*]

1. **Waters of the U.S.**
   a. **Indicate presence of waters of U.S. in review area (check all that apply):** [1]
   ☒ TNWs, including territorial seas
   ☐ Wetlands adjacent to TNWs
   ☐ Relatively permanent waters[2] (RPWs) that flow directly or indirectly into TNWs
   ☐ Non-RPWs that flow directly or indirectly into TNWs
   ☐ Wetlands directly abutting RPWs that flow directly or indirectly into TNWs
   ☐ Wetlands adjacent to but not directly abutting RPWs that flow directly or indirectly into TNWs
   ☐ Wetlands adjacent to non-RPWs that flow directly or indirectly into TNWs
   ☐ Impoundments of jurisdictional waters
   ☐ Isolated (interstate or intrastate) waters, including isolated wetlands

   b. **Identify (estimate) size of waters of the U.S. in the review area:**
   Non-wetland waters: **3,000** linear feet: width (ft) and/or acres.
   Wetlands:

   c. **Limits (boundaries) of jurisdiction** based on: OHWM
   Elevation of established OHWM (if known): **Not known.**

2. **Non-regulated waters/wetlands (check if applicable):**[3]
   ☐ Potentially jurisdictional waters and/or wetlands were assessed within the review area and determined to be not jurisdictional. Explain: .

---

[1] Boxes checked below shall be supported by completing the appropriate sections in Section III below.
[2] For purposes of this form, an RPW is defined as a tributary that is not a TNW and that typically flows year-round or has continuous flow at least "seasonally" (e.g., typically 3 months).
[3] Supporting documentation is presented in Section III.F.

Enclosure 4

SECTION III: CWA ANALYSIS

## A. TNWs AND WETLANDS ADJACENT TO TNWs

**The agencies will assert jurisdiction over TNWs and wetlands adjacent to TNWs. If the aquatic resource is a TNW, complete Section III.A.1 and Section III.D.1. only; if the aquatic resource is a wetland adjacent to a TNW, complete Sections III.A.1 and 2 and Section III.D.1.; otherwise, see Section III.B below.**

1. **TNW**
   Identify TNW: The Susquehanna River.
   Summarize rationale supporting determination: **Known TNW**.

2. **Wetland adjacent to TNW**
   Summarize rationale supporting conclusion that wetland is "adjacent": .

## B. CHARACTERISTICS OF TRIBUTARY (THAT IS NOT A TNW) AND ITS ADJACENT WETLANDS (IF ANY):

**This section summarizes information regarding characteristics of the tributary and its adjacent wetlands, if any, and it helps determine whether or not the standards for jurisdiction established under *Rapanos* have been met.**

**The agencies will assert jurisdiction over non-navigable tributaries of TNWs where the tributaries are "relatively permanent waters" (RPWs), i.e. tributaries that typically flow year-round or have continuous flow at least seasonally (e.g., typically 3 months). A wetland that directly abuts an RPW is also jurisdictional. If the aquatic resource is not a TNW, but has year-round (perennial) flow, skip to Section III.D.2. If the aquatic resource is a wetland directly abutting a tributary with perennial flow, skip to Section III.D.4.**

**A wetland that is adjacent to but that does not directly abut an RPW requires a significant nexus evaluation. Corps districts and EPA regions will include in the record any available information that documents the existence of a significant nexus between a relatively permanent tributary that is not perennial (and its adjacent wetlands if any) and a traditional navigable water, even though a significant nexus finding is not required as a matter of law.**

**If the waterbody[4] is not an RPW, or a wetland directly abutting an RPW, a JD will require additional data to determine if the waterbody has a significant nexus with a TNW. If the tributary has adjacent wetlands, the significant nexus evaluation must consider the tributary in combination with all of its adjacent wetlands. This significant nexus evaluation that combines, for analytical purposes, the tributary and all of its adjacent wetlands is used whether the review area identified in the JD request is the tributary, or its adjacent wetlands, or both. If the JD covers a tributary with adjacent wetlands, complete Section III.B.1 for the tributary, Section III.B.2 for any onsite wetlands, and Section III.B.3 for all wetlands adjacent to that tributary, both onsite and offsite. The determination whether a significant nexus exists is determined in Section III.C below.**

1. **Characteristics of non-TNWs that flow directly or indirectly into TNW**

   **(i) General Area Conditions:**
   Watershed size:
   Drainage area:
   Average annual precipitation:

   **(ii) Physical Characteristics:**
   (a) Relationship with TNW:
   ☐ Tributary flows directly into TNW.
   ☐ Tributary flows through **Pick List** tributaries before entering TNW.

   Project waters are river miles from TNW.
   Project waters are river miles from RPW.
   Project waters are aerial (straight) miles from TNW.
   Project waters are aerial (straight) miles from RPW.
   Project waters cross or serve as state boundaries. Explain:

   Identify flow route to TNW[5]:
   Tributary stream order, if known:

   (b) General Tributary Characteristics (check all that apply):
   **Tributary** is: ☐ Natural

[4] Note that the Instructional Guidebook contains additional information regarding swales, ditches, washes, and erosional features generally and in the arid West.
[5] Flow route can be described by identifying, e.g., tributary a, which flows through the review area, to flow into tributary b, which then flows into TNW.

☐ Artificial (man-made). Explain: .
☐ Manipulated (man-altered). Explain: .

**Tributary** properties with respect to top of bank (estimate):
Average width:
Average depth:
Average side slopes:

Primary tributary substrate composition (check all that apply):

| | | |
|---|---|---|
| ☐ Silts | ☐ Sands | ☐ Concrete |
| ☐ Cobbles | ☐ Gravel | ☐ Muck |
| ☐ Bedrock | ☐ Vegetation. Type/% cover: 90% | |
| ☐ Other. Explain: Shale | | |

Tributary condition/stability [e.g., highly eroding, sloughing banks]. Explain:
Presence of run/riffle/pool complexes. Fallen woody debris ans some meandering has resulted in numerous pool/riffle complexes throughout the stream. .
Tributary geometry:
Tributary gradient (approximate average slope):

(c) Flow:
Tributary provides for:
Estimate average number of flow events in review area/year:
Describe flow regime: .
Other information on duration and volume:

Surface flow is: Characteristics:

Subsurface flow: Explain findings
☐ Dye (or other) test performed:

Tributary has (check all that apply):
☐ Bed and banks
☐ OHWM[6] (check all indicators that apply):

| | |
|---|---|
| ☐ clear, natural line impressed on the bank | ☐ the presence of litter and debris |
| ☐ changes in the character of soil | ☐ destruction of terrestrial vegetation |
| ☐ shelving | ☐ the presence of wrack line |
| ☐ vegetation matted down, bent, or absent | ☐ sediment sorting |
| ☐ leaf litter disturbed or washed away | ☐ scour |
| ☐ sediment deposition | ☐ multiple observed or predicted flow events |
| ☐ water staining | ☐ abrupt change in plant community |
| ☐ other (list): | |

☐ Discontinuous OHWM.[7] Explain: .

If factors other than the OHWM were used to determine lateral extent of CWA jurisdiction (check all that apply):

| | |
|---|---|
| ☐ High Tide Line indicated by: | ☐ Mean High Water Mark indicated by: |
| ☐ oil or scum line along shore objects | ☐ survey to available datum; |
| ☐ fine shell or debris deposits (foreshore) | ☐ physical markings; |
| ☐ physical markings/characteristics | ☐ vegetation lines/changes in vegetation types. |
| ☐ tidal gauges | |
| ☐ other (list): | |

**(iii) Chemical Characteristics:**
Characterize tributary (e.g., water color is clear, discolored, oily film; water quality; general watershed characteristics, etc.). Explain:
Identify specific pollutants, if known:

**(iv) Biological Characteristics. Channel supports (check all that apply):**
☐ Riparian corridor. Characteristics (type, average width:.
☐ Wetland fringe. Characteristics: Wetlands do exist on both sides of the stream.
☐ Habitat for:
☐ Federally Listed species. Explain findings: .

[6]A natural or man-made discontinuity in the OHWM does not necessarily sever jurisdiction (e.g., where the stream temporarily flows underground, or where the OHWM has been removed by development or agricultural practices). Where there is a break in the OHWM that is unrelated to the waterbody's flow regime (e.g., flow over a rock outcrop or through a culvert), the agencies will look for indicators of flow above and below the break.
[7]Ibid.

☐ Fish/spawn areas. Explain findings: .
☐ Other environmentally-sensitive species. Explain findings: .
☐ Aquatic/wildlife diversity. Explain findings:

**2. Characteristics of wetlands adjacent to non-TNW that flow directly or indirectly into TNW**

**(i) Physical Characteristics:**

(a) General Wetland Characteristics:
Properties:
Wetland size:
Wetland type: Explain:
Wetland quality: Explain
Project wetlands cross or serve as state boundaries. Explain:

(b) General Flow Relationship with Non-TNW:
Flow is: Explain:

Surface flow is:
Characteristics:

Subsurface flow: . Explain findings:
☐ Dye (or other) test performed:

(c) Wetland Adjacency Determination with Non-TNW:
☐ Directly abutting
☐ Not directly abutting
☐ Discrete wetland hydrologic connection. Explain: .
☐ Ecological connection. Explain: .
☐ Separated by berm/barrier. Explain: .

(d) Proximity (Relationship) to TNW
Project wetlands are river miles from TNW.
Project waters are aerial (straight) miles from TNW.
Flow is from:
Estimate approximate location of wetland as within the 500 years or greater floodplain.

**(ii) Chemical Characteristics:**
Characterize wetland system (e.g., water color is clear, brown, oil film on surface; water quality; general watershed characteristics; etc.). Explain:

**(iii) Biological Characteristics. Wetland supports (check all that apply):**
☐ Riparian buffer. Characteristics (type, average width): .
☐ Vegetation type/percent cover. Explain:
☐ Habitat for:
☐ Federally Listed species. Explain findings: .
☐ Fish/spawn areas. Explain findings: .
☐ Other environmentally-sensitive species. Explain findings: .
☐ Aquatic/wildlife diversity. Explain findings:

**3. Characteristics of all wetlands adjacent to the tributary (if any)**
All wetland(s) being considered in the cumulative analysis:
Approximately acres in total are being considered in the cumulative analysis.

For each wetland, specify the following:

| Directly abuts? (Y/N) | Size (in acres) | Directly abuts? (Y/N) | Size (in acres) |
|---|---|---|---|

Summarize overall biological, chemical and physical functions being performed:

## C. SIGNIFICANT NEXUS DETERMINATION

**A significant nexus analysis will assess the flow characteristics and functions of the tributary itself and the functions performed by any wetlands adjacent to the tributary to determine if they significantly affect the chemical, physical, and biological integrity of a TNW. For each of the following situations, a significant nexus exists if the tributary, in combination with all of its adjacent wetlands, has more than a speculative or insubstantial effect on the chemical, physical and/or biological integrity of a TNW.**

**Considerations when evaluating significant nexus include, but are not limited to the volume, duration, and frequency of the flow of water in the tributary and its proximity to a TNW, and the functions performed by the tributary and all its adjacent wetlands. It is not appropriate to determine significant nexus based solely on any specific threshold of distance (e.g. between a tributary and its adjacent wetland or between a tributary and the TNW). Similarly, the fact an adjacent wetland lies within or outside of a floodplain is not solely determinative of significant nexus.**

**Draw connections between the features documented and the effects on the TNW, as identified in the *Rapanos* Guidance and discussed in the Instructional Guidebook. Factors to consider include, for example:**

- Does the tributary, in combination with its adjacent wetlands (if any), have the capacity to carry pollutants or flood waters to TNWs, or to reduce the amount of pollutants or flood waters reaching a TNW?
- Does the tributary, in combination with its adjacent wetlands (if any), provide habitat and lifecycle support functions for fish and other species, such as feeding, nesting, spawning, or rearing young for species that are present in the TNW? Does the tributary, in combination with its adjacent wetlands (if any), have the capacity to transfer nutrients and organic carbon that support downstream foodwebs?
- Does the tributary, in combination with its adjacent wetlands (if any), have other relationships to the physical, chemical, or biological integrity of the TNW?

**Note: the above list of considerations is not inclusive and other functions observed or known to occur should be documented below:**

1. **Significant nexus findings for non-RPW that has no adjacent wetlands and flows directly or indirectly into TNWs.** Explain findings of presence or absence of significant nexus below, based on the tributary itself, then go to Section III.D:

2. **Significant nexus findings for non-RPW and its adjacent wetlands, where the non-RPW flows directly or indirectly into TNWs.** Explain findings of presence or absence of significant nexus below, based on the tributary in combination with all of its adjacent wetlands, then go to Section III.D:
3. **Significant nexus findings for wetlands adjacent to an RPW but that do not directly abut the RPW.** Explain findings of presence or absence of significant nexus below, based on the tributary in combination with all of its adjacent wetlands, then go to Section III.D:

## D. DETERMINATIONS OF JURISDICTIONAL FINDINGS. THE SUBJECT WATERS/WETLANDS ARE (CHECK ALL THAT APPLY):

1. **TNWs and Adjacent Wetlands.** Check all that apply and provide size estimates in review area:
   ☒ TNWs: linear feet width (ft), Or, acres.
   ☐ Wetlands adjacent to TNWs: acres.

2. **RPWs that flow directly or indirectly into TNWs.**
   ☐ Tributaries of TNWs where tributaries typically flow year-round are jurisdictional. Provide data and rationale indicating that tributary is perennial:

   ☐ Tributaries of TNW where tributaries have continuous flow "seasonally" (e.g., typically three months each year) are jurisdictional. Data supporting this conclusion is provided at Section III.B. Provide rationale indicating that tributary flows seasonally: .

   Provide estimates for jurisdictional waters in the review area (check all that apply):
   ☐ Tributary waters: linear feet feet wide.
   ☐ Other non-wetland waters: acres.
   Identify type(s) of waters: .

3. **Non-RPWs[8] that flow directly or indirectly into TNWs.**
   ☐ Waterbody that is not a TNW or an RPW, but flows directly or indirectly into a TNW, and it has a significant nexus with a TNW is jurisdictional. Data supporting this conclusion is provided at Section III.C.

   Provide estimates for jurisdictional waters within the review area (check all that apply):
   ☐ Tributary waters: linear feet width (ft).
   ☐ Other non-wetland waters: acres.
   Identify type(s) of waters: .

4. **Wetlands directly abutting an RPW that flow directly or indirectly into TNWs.**
   ☐ Wetlands directly abut RPW and thus are jurisdictional as adjacent wetlands.
   ☐ Wetlands directly abutting an RPW where tributaries typically flow year-round. Provide data and rationale indicating that tributary is perennial in Section III.D.2, above. Provide rationale indicating that wetland is directly abutting an RPW:

[8]See Footnote # 3.

☐ Wetlands directly abutting an RPW where tributaries typically flow "seasonally." Provide data indicating that tributary is seasonal in Section III.B and rationale in Section III.D.2, above. Provide rationale indicating that wetland is directly abutting an RPW: .

Provide acreage estimates for jurisdictional wetlands in the review area: acres.

5. **Wetlands adjacent to but not directly abutting an RPW that flow directly or indirectly into TNWs.**
   ☐ Wetlands that do not directly abut an RPW, but when considered in combination with the tributary to which they are adjacent and with similarly situated adjacent wetlands, have a significant nexus with a TNW are jurisidictional. Data supporting this conclusion is provided at Section III.C.

   Provide acreage estimates for jurisdictional wetlands in the review area:

6. **Wetlands adjacent to non-RPWs that flow directly or indirectly into TNWs.**
   ☐ Wetlands adjacent to such waters, and have when considered in combination with the tributary to which they are adjacent and with similarly situated adjacent wetlands, have a significant nexus with a TNW are jurisdictional. Data supporting this conclusion is provided at Section III.C.

   Provide estimates for jurisdictional wetlands in the review area: acres.

7. **Impoundments of jurisdictional waters.**[9]
   As a general rule, the impoundment of a jurisdictional tributary remains jurisdictional.
   ☐ Demonstrate that impoundment was created from "waters of the U.S.," or
   ☐ Demonstrate that water meets the criteria for one of the categories presented above (1-6), or
   ☐ Demonstrate that water is isolated with a nexus to commerce (see E below).

**E. ISOLATED [INTERSTATE OR INTRA-STATE] WATERS, INCLUDING ISOLATED WETLANDS, THE USE, DEGRADATION OR DESTRUCTION OF WHICH COULD AFFECT INTERSTATE COMMERCE, INCLUDING ANY SUCH WATERS (CHECK ALL THAT APPLY):**[10]

☐ which are or could be used by interstate or foreign travelers for recreational or other purposes.
☐ from which fish or shellfish are or could be taken and sold in interstate or foreign commerce.
☐ which are or could be used for industrial purposes by industries in interstate commerce.
☐ Interstate isolated waters. Explain: .
☐ Other factors. Explain: .

**Identify water body and summarize rationale supporting determination:** .

Provide estimates for jurisdictional waters in the review area (check all that apply):
☐ Tributary waters: linear feet width (ft).
☐ Other non-wetland waters: acres.
   Identify type(s) of waters: .
☐ Wetlands: acres.

**F. NON-JURISDICTIONAL WATERS, INCLUDING WETLANDS (CHECK ALL THAT APPLY):**

☐ If potential wetlands were assessed within the review area, these areas did not meet the criteria in the 1987 Corps of Engineers Wetland Delineation Manual and/or appropriate Regional Supplements.
☐ Review area included isolated waters with no substantial nexus to interstate (or foreign) commerce.
   ☐ Prior to the Jan 2001 Supreme Court decision in "*SWANCC*," the review area would have been regulated based solely on the "Migratory Bird Rule" (MBR).
☐ Waters do not meet the "Significant Nexus" standard, where such a finding is required for jurisdiction. Explain: .
☐ Other: (explain, if not covered above): .

Provide acreage estimates for non-jurisdictional waters in the review area, where the sole potential basis of jurisdiction is the MBR factors (i.e., presence of migratory birds, presence of endangered species, use of water for irrigated agriculture), using best professional judgment (check all that apply):
☐ Non-wetland waters (i.e., rivers, streams): linear feet width (ft).
☐ Lakes/ponds: acres.
☐ Other non-wetland waters: acres. List type of aquatic resource: .
☐ Wetlands: acres.

---

[9] To complete the analysis refer to the key in Section III.D.6 of the Instructional Guidebook.
[10] **Prior to asserting or declining CWA jurisdiction based solely on this category, Corps Districts will elevate the action to Corps and EPA HQ for review consistent with the process described in the Corps/EPA *Memorandum Regarding CWA Act Jurisdiction Following Rapanos.***

Provide acreage estimates for non-jurisdictional waters in the review area that do not meet the "Significant Nexus" standard, where such a finding is required for jurisdiction (check all that apply):

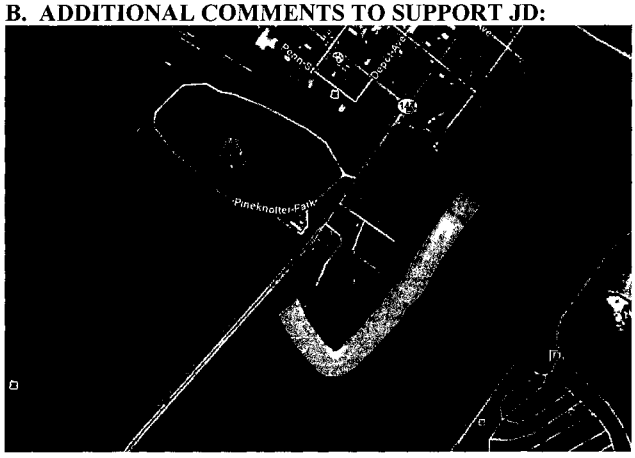
- ☐ Non-wetland waters (i.e., rivers, streams): linear feet, width (ft).
- ☐ Lakes/ponds: acres.
- ☐ Other non-wetland waters: acres. List type of aquatic resource: .
- ☐ Wetlands: acres.

**SECTION IV: DATA SOURCES.**

**A. SUPPORTING DATA. Data reviewed for JD (check all that apply -** checked items shall be included in case file and, where checked and requested, appropriately reference sources below):

- ☒ Maps, plans, plots or plat submitted by or on behalf of the applicant/consultant:
- ☐ Data sheets prepared/submitted by or on behalf of the applicant/consultant
  - ☐ Office concurs with data sheets/delineation report.
  - ☐ Office does not concur with data sheets/delineation report.
- ☐ Data sheets prepared by the Corps: .
- ☒ Corps navigable waters' study: .
- ☐ U.S. Geological Survey Hydrologic Atlas: .
  - ☐ USGS NHD data.
  - ☐ USGS 8 and 12 digit HUC maps.
- ☒ U.S. Geological Survey map(s). Northumberland **1:24000**
- ☐ USDA Natural Resources Conservation Service Soil Survey. Citation: .
- ☐ National wetlands inventory map(s).
- ☐ State/Local wetland inventory map(s): .
- ☐ FEMA/FIRM maps:
- ☐ 100-year Floodplain Elevation is: (National Geodectic Vertical Datum of 1929)
- ☒ Photographs: ☒ Aerial (Name & Date):**Google Earth**
  or ☒ Other (Name & Date): **photographs are included in the permit application.**
- ☐ Previous determination(s). File no. and date of response letter: .
- ☐ Applicable/supporting case law: .
- ☐ Applicable/supporting scientific literature: .
- ☒ Other information (please specify): **Known TNW.**

**B. ADDITIONAL COMMENTS TO SUPPORT JD:**



# NOTIFICATION OF ADMINISTRATIVE APPEAL OPTIONS AND PROCESS AND REQUEST FOR APPEAL

| Applicant: Northumberland Borough | | File Number: 2013-00088 | Date: 3/8/2013 |
|---|---|---|---|
| Attached is: | | | See Section below |
| | INITIAL PROFFERED PERMIT (Standard Permit or Letter of permission) | | A |
| | PROFFERED PERMIT (Standard Permit or Letter of permission) | | B |
| | PERMIT DENIAL | | C |
| X | APPROVED JURISDICTIONAL DETERMINATION | | D |
| | PRELIMINARY JURISDICTIONAL DETERMINATION | | E |

SECTION I - The following identifies your rights and options regarding an administrative appeal of the above decision. Additional information may be found at http://usace.army.mil/inet/functions/cw/cecwo/reg or Corps regulations at 33 CFR Part 331.

A: INITIAL PROFFERED PERMIT: You may accept or object to the permit.

- ACCEPT: If you received a Standard Permit, you may sign the permit document and return it to the district engineer for final authorization. If you received a Letter of Permission (LOP), you may accept the LOP and your work is authorized. Your signature on the Standard Permit or acceptance of the LOP means that you accept the permit in its entirety, and waive all rights to appeal the permit, including its terms and conditions, and approved jurisdictional determinations associated with the permit.

- OBJECT: If you object to the permit (Standard or LOP) because of certain terms and conditions therein, you may request that the permit be modified accordingly. You must complete Section II of this form and return the form to the district engineer. Your objections must be received by the district engineer within 60 days of the date of this notice, or you will forfeit your right to appeal the permit in the future. Upon receipt of your letter, the district engineer will evaluate your objections and may: (a) modify the permit to address all of your concerns, (b) modify the permit to address some of your objections, or (c) not modify the permit having determined that the permit should be issued as previously written. After evaluating your objections, the district engineer will send you a proffered permit for your reconsideration, as indicated in Section B below.

B: PROFFERED PERMIT: You may accept or appeal the permit

- ACCEPT: If you received a Standard Permit, you may sign the permit document and return it to the district engineer for final authorization. If you received a Letter of Permission (LOP), you may accept the LOP and your work is authorized. Your signature on the Standard Permit or acceptance of the LOP means that you accept the permit in its entirety, and waive all rights to appeal the permit, including its terms and conditions, and approved jurisdictional determinations associated with the permit.

- APPEAL: If you choose to decline the proffered permit (Standard or LOP) because of certain terms and conditions therein, you may appeal the declined permit under the Corps of Engineers Administrative Appeal Process by completing Section II of this form and sending the form to the division engineer. This form must be received by the division engineer within 60 days of the date of this notice.

C: PERMIT DENIAL: You may appeal the denial of a permit under the Corps of Engineers Administrative Appeal Process by completing Section II of this form and sending the form to the division engineer. This form must be received by the division engineer within 60 days of the date of this notice.

D: APPROVED JURISDICTIONAL DETERMINATION: You may accept or appeal the approved JD or provide new information.

- ACCEPT: You do not need to notify the Corps to accept an approved JD. Failure to notify the Corps within 60 days of the date of this notice means that you accept the approved JD in its entirety, and waive all rights to appeal the approved JD.

- APPEAL: If you disagree with the approved JD, you may appeal the approved JD under the Corps of Engineers Administrative Appeal Process by completing Section II of this form and sending the form to the division engineer. This form must be received by the division engineer within 60 days of the date of this notice.

E: PRELIMINARY JURISDICTIONAL DETERMINATION: You do not need to respond to the Corps regarding the preliminary JD. The Preliminary JD is not appealable. If you wish, you may request an approved JD (which may be appealed), by contacting the Corps district for further instruction. Also you may provide new information for further consideration by the Corps to reevaluate the JD.

Enclosure 5

## SECTION II - REQUEST FOR APPEAL or OBJECTIONS TO AN INITIAL PROFFERED PERMIT

REASONS FOR APPEAL OR OBJECTIONS: (Describe your reasons for appealing the decision or your objections to an initial proffered permit in clear concise statements. You may attach additional information to this form to clarify where your reasons or objections are addressed in the administrative record.)

ADDITIONAL INFORMATION: The appeal is limited to a review of the administrative record, the Corps memorandum for the record of the appeal conference or meeting, and any supplemental information that the review officer has determined is needed to clarify the administrative record. Neither the appellant nor the Corps may add new information or analyses to the record. However, you may provide additional information to clarify the location of information that is already in the administrative record.

## POINT OF CONTACT FOR QUESTIONS OR INFORMATION:

| | |
|---|---|
| If you have questions regarding this decision and/or the appeal process you may contact:<br>Sandy Zelen<br>Regulatory Branch Baltimore District<br>P.O. Box 1715<br>Baltimore, MD 21203-1715<br>(410) 962-6028 or 3670 | If you only have questions regarding the appeal process you may also contact: (718) 765--7163<br>Mr. Michael G. Vissichelli<br>Administrative Appeals Review Officer<br>NAD, USACE<br>Fort Hamilton Military Community<br>General Lee Avenue, Bldg. 301<br>Brooklyn, NY 11252-6700 |

RIGHT OF ENTRY: Your signature below grants the right of entry to Corps of Engineers personnel, and any government consultants, to conduct investigations of the project site during the course of the appeal process. You will be provided a 15 day notice of any site investigation, and will have the opportunity to participate in all site investigations.

| | | |
|---|---|---|
| _____<br>Signature of applicant or agent. | Date: | Telephone number: |

**Permit Transfer Form**

Project Number: CENAB-OP-RPA-2013-00088-05 (Northumberland Borough Susquehanna River Stream Bank Rehabilitation)

Project Location: In the Susquehanna River in Northumberland Borough, Northumberland County, Pennsylvania.

Project Description: To install riprap (R-2 to R-6 stone) and 13 single log vane deflectors along 2,700 linear feet of the Susquehanna River. The rip rap is proposed not to extend more than 12-feet channelward of the ordinary high water mark, based on water levels during inflated dam condition. The proposed riprap will be placed entirely above the waterline that typically exists during deflated dam conditions. Total fill area below the ordinary high water mark (based on inflated dam condition) will be approximately 32,400 square feet.

_____ _____ _____

TRANSFEREE SIGNATURE DATE AREA CODE/TELEPHONE NO.

_____

PRINTED NAME

_____

_____

_____

_____

ADDRESS

Please return form to:
U.S. Army Corps of Engineers
State College Field Office
1631 South Atherton Street
Suite 101
State College, PA 16801

WQ-SW-105
Rev. 03/01/11

Commonwealth of Pennsylvania
Department of Environmental Protection
Northcentral Regional Office
Waterways and Wetlands Program - Permits Section

# WATER OBSTRUCTION AND ENCROACHMENT PERMIT

The Department of Environmental Protection ("Department"), established by the Act of December 3, 1970, P.L. 834 (71 P.S. §§510.1 et seq.) and empowered to exercise certain powers and perform certain duties under and by virtue of the Act of November 26, 1978, P.L. 1375, as amended by the Act of October 23, 1979, P.L. 204 (32 P.S. §§693.1 et seq.) known as the "Dam Safety and Encroachments Act"; Act of October 4, 1978, P.L. 851 (32 P.S. §§679.101 et seq.) known as the "Flood Plain Management Act"; Act of June 22, 1937, P.L. 1987, (35 P.S. §§691.1 et seq.), known as "The Clean Streams Law"; and the Administrative Code, Act of April 9, 1929, P.L. 177, as amended, which empowers the Department to exercise certain powers and perform certain duties by law vested in and imposed upon the Water Supply Commission of Pennsylvania and the Water and Power Resources Board, hereby issues this permit to:

**NORTHUMBERLAND BOROUGH**
**175 ORANGE STREET**
**NORTHUMBERLAND, PA 17857**

giving its consent to **construct, operate and maintain 2,700 linear feet of riprap stream bank protection along the Susquehanna River, Warm Water Fishery, to reduce the accelerated erosion impacts. This protection will be installed to reproduce a bench feature lost from the erosion. The protection will be constructed of R-6 riprap with the voids filled with R-2 riprap. This project dose not impact wetlands. This project is located between the Kings Street Bridge and the Susquehanna Trail Bridge (SR 11) (Northumberland, PA Quadrangle, Centralized Latitude: 40° 53' 7"; Longitude: -76° 47' 41.5") Northumberland Borough, Northumberland County.**

The issuance of this permit also constitutes approval of a Water Quality Certification under Section 401 of the Federal Water Pollution Control Act [33 U.S.C.A. 1341(a)].

This permit is issued in response to an application filed with the Department of Environmental Protection on the 27th day of August, 2012, and with the understanding that the work shall be performed in accordance with the maps, plans, profiles and specifications filed with and made a part of the application subject, however, to the provisions of the Dam Safety and Encroachments Act, the Flood Plain Management Act, The Clean Streams Law, the Administrative Code, the Rules & Regulations promulgated thereunder and the following conditions and restrictions. **If the work**

**authorized by this permit is not completed on or before 31st day of December, 2015, this permit, if not previously revoked or specifically extended by the Department in writing, shall become void without further notification.**

1. The permittee shall sign the Acknowledgement of Appraisal of Permit Conditions thereby expressly certifying the permittee's acceptance of, and agreement to comply with, the terms and conditions of this permit. The permittee shall return a signed copy of the Acknowledgement of Appraisal of Permit Conditions to the Department. Unless the Acknowledgement of Appraisal of Permit Conditions form is completed and filed with the Department, this permit is void;

2. The Department, in issuing this permit, has relied on the information and data which the permittee has provided in connection with his permit application. If, subsequent to the issuance of this permit, such information and data prove to be false, incomplete or inaccurate, this permit may be modified, suspended, or revoked, in whole or in part, and the Department may, in addition, institute appropriate legal proceedings;

3. This permit does not give any property rights, either in real estate or material, nor any exclusive privileges, nor shall it be construed to grant or confer any right, title, easement, or interest in, to, or over any land belonging to the Commonwealth of Pennsylvania; neither does it authorize any injury to private property or invasion of private rights, nor any infringement of Federal, State, or Local laws or regulations; nor does it obviate the necessity of obtaining Federal assent when necessary;

4. The work shall at all times be subject to supervision and inspection by representatives of the Department, and no changes in the maps, plans, profiles, and specifications as approved shall be made except with the written consent of the Department. The Department, however, reserves the right to require such changes or modifications in the maps, plans, profiles, and specifications as may be considered necessary. The Department further reserves the right to suspend or revoke this permit if in its opinion the best interest of the Commonwealth will be sub served thereby;

5. This permit authorizes the construction, operation, maintenance and normal repair of the permitted structures conducted within the original specifications for the water obstruction or encroachment, and in accordance with the regulations of the Department and term and conditions of this permit. Any repairs or maintenance involving modifications of the water obstruction or encroachment from its original specifications, and any repairs or reconstruction involving a substantial portion of the structure as defined by regulations of the Department shall require the prior written approval and permit of the Department;

6. All construction debris, excavated material, brush, rocks, and refuse incidental to this work shall be removed entirely from the stream channel and placed either on shore above the influence of flood waters, or at such dumping ground as may be approved by the Department;

7. There shall be no unreasonable interference with the free discharge of the river or stream or navigation during construction;

8. If future operations by the Commonwealth of Pennsylvania require modification of the structure or work, or if, in the opinion of the Department of Environmental Protection, the structure or work shall cause unreasonable obstruction to the free passage of floodwaters or navigation, the permittee shall, upon due notice, remove or alter the structures, work or obstructions caused thereby, without expense to the Commonwealth of Pennsylvania, so as to increase the flood carrying capacity of the channel or render navigation reasonably free, easy, and unobstructed, in such manner as the Department may require. No claim shall be made against the Commonwealth of Pennsylvania on account of any such removal or alteration;

9. The permittee shall notify the Department, in writing, of the proposed time for commencement of work at least 15 days prior to the commencement of construction;

10. If construction work has not been completed within the time specified in this permit and the time limit specified in this permit has not been extended in writing by the Department or if this permit has been revoked for any reason, the permittee shall, at his own expense and in a manner that the Department may prescribe, remove all or any portion of the work as the Department requires and restore the watercourse and floodplain to their former condition;

11. The permittee shall fully inform the engineer or contractor, responsible for the supervision and conduct of the work, of the terms, conditions, restrictions and covenants of this permit. Prior to the commencement of construction, the permittee shall file with the Department in writing, on a form provided by the Department, a statement signed by the permittee and an individual responsible for the supervision or conduct of the work acknowledging and accepting the general and special conditions contained in this permit. Unless the acknowledgment and acceptance have been filed, this permit is void. A copy of this permit and the acknowledgment shall be available at the work site for inspection upon request by an officer or agent of the Department or another Federal, State, County, or municipal agency;

12. The permittee shall operate and maintain the structure or work authorized herein in a safe condition in accordance with the permit terms and conditions and the approved maps, plans, profiles, and specifications;

13. This permit may not be transferred without prior written approval from the Department, such approval being considered upon receipt of the properly executed "Application of Transfer of Permit" form;

14. If and when the permittee desires to discontinue use or abandon the activity authorized herein, he must remove all or part of the structure or work authorized and take other actions as are necessary to protect safety and the environment in accordance with a permit issued by the Department;

15. If the use of explosives in any waterways is required, the permittee shall secure the prior written permit from the Pennsylvania Fish and Boat Commission, pursuant to the Pennsylvania Fish and Boat Code, Act 1980-175 Title 30 Pennsylvania Consolidated Statutes, Section 2906. Requests

should be directed to the Pennsylvania Fish and Boat Commission, Division of Environmental Services, 450 Robinson Lane, Bellefonte, PA 16823-9620, telephone 814.359.5140;

16. Permittee shall implement and monitor an Erosion and Sedimentation Control Plan prepared in accordance with Chapter 102 so as to minimize erosion and prevent excessive sedimentation into the receiving watercourse or body of water;

17. The project site shall at all times be available for inspection by authorized officers and employees of the Pennsylvania Fish and Boat Commission. Prior to commencement and upon completion of the work authorized by this permit, the permittee shall notify the Pennsylvania Fish and Boat Commission's Northcentral Regional Office, P.O. Box 5306, Pleasant Gap, PA 16823, telephone 814.359.5250;

18. The project site shall at all times be available for inspection by authorized officers and employees of the County Conservation District. Prior to commencement and upon completion of the work authorized by this permit, the permittee shall notify the Northumberland County Conservation District, 441 Plum Creek Rd, Sunbury, PA 17801, telephone 570.286.7114;

19. **Work may not commence until a signed copy of the Acknowledgement of Appraisal of Permit Conditions is received by the Department.** Any work authorized by this permit conducted prior to the Department's receipt of a signed copy of the Acknowledgement of Appraisal of Permit Conditions is a violation of the Dam Safety and Encroachments Act and the Clean Streams Law, and you may be subject to fines and penalties pursuant to those Acts.

20. SPECIAL CONDITIONS

A. This waterway has a migratory fish classification; therefore, no work shall be done in the stream channel during periods of fish migration or spawning. The Pennsylvania Fish and Boat Commission must be notified prior to the start of work.

B. Demolition or excavated materials shall not be deposited in any wetland, watercourse, floodway, floodplain or other body of water without applying for and receiving a written permit of the Department of Environmental Protection.

C. Project construction shall take place when the stream is at low flow.

**DEPARTMENT OF ENVIRONMENTAL PROTECTION**

David W. Garg, P.E.
Environmental Program Manager
Waterways and Wetlands Program

2/7/13
Date

Will be required to complete.

**COMMONWEALTH OF PENNSYLVANIA**
**DEPARTMENT OF ENVIRONMENTAL PROTECTION**

**ACKNOWLEDGMENT OF APPRISAL OF PERMIT CONDITIONS**

Project Location:

County _____

Township _____

Gentlemen:

Acknowledgement is made that I, _____
(Permittee Name)

and _____
(Name, address and telephone of individual responsible for supervision of work)

have been apprised of and are familiar with the terms and conditions of Permit No. _____

issued to _____
(Permittee)

giving its consent to _____
(Work authorized as stated on permit)

_____

_____

_____

_____

_____

Return to:

Department of Environmental Protection
Waterways & Wetlands Program
Permits Section
208 West Third Street, Suite 101
Williamsport, PA 17701-6448

_____ _____
(Permittee signature) (Date)

_____ _____
(Signature of individual responsible for supervision of work) (Date)

RESOLUTION NO. E-2016

Be it RESOLVED, that the Borough of Northumberland of Northumberland County hereby request a Watershed Restoration and Protection (WRPP) grant of $175,000 from the Commonwealth Financing Authority of the Commonwealth of Pennsylvania to be used for the construction of a streambank erosion barrier on the Susquehanna River.

Be it FURTHER RESOLVED, that the Applicant does hereby designate Janice R. Bowman, Borough Secretary and Ann August, Clerk, as the official(s) to execute all documents and agreements between the Borough of Northumberland and the Commonwealth Financing Authoriy to facilitate and assist in obtaining the requested grant.

I, Janice R Bowman, duly qualified Secretary of the Borough of Northumberland, Northumberland County, PA, hereby certify that the forgoing is a true and correct copy of a Resolution duly adopted by a majority vote of the Northumberland Borough Council at a regular meeting held May 17, 2016 and said Resolution has been recorded in the Minutes of the Borough of Northumberland and remains in effect as of this date.

IN WITNESS THEREOF, I affix my hand and attach the seal of the Borough of Northumberland, this 17th day of May, 2016.

Borough of Northumberland
Name of Applicant

Northumberland
County

Janice R. Bowman
Secretary

# Borough of Northumberland

175 ORANGE STREET
NORTHUMBERLAND, PA 17857

Phone: (570) 473-3414
FAX: (570) 473-3986
E-Mail: office@northumberlandborough.com
www.northumberlandborough.com

Patrick A. Mack
Director of Planning & Industrial Development
Northumberland County Planning Dept.
399 S. 5th St.
Sunbury, PA 17801

June 24, 2016

RE: Streambank Restoration on Lake Augusta

Dear Pat,

The Borough of Northumberland is applying to the Watershed Restoration Protection Program Act 13 grant program for funding for continued streambank restoration on Lake Augusta. As you are aware, the Borough initiated construction of an erosion barrier in 2014. Unfortunately, we were unable to complete the project with the available funds.

Please do not hesitate to call with any questions.

Sincerely,

Ann August
Project Manager