ACT 47 COORDINATOR'S RECOMMENDATION TO THE SECRETARY OF THE PA DEPARTMENT OF COMMUNITY & ECONOMIC DEVELOPMENT FOR GREENVILLE, MERCER COUNTY, PA

RECOMMENDATION TO RESCIND THE DETERMINATION OF FINANCIAL DISTRESS

FILED WITH THE GREENVILLE,
MERCER COUNTY, PENNSYLVANIA
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INTRODUCTION

PA Act 199 requires the Act 47 Coordinator to submit a report to the Department of Community and Economic Development (DCED) that assesses the municipality's current financial condition and overall readiness for rescission of the distressed municipality designation.

In the following pages, the criteria as outlined in Act 199 are addressed and conclude with the Act 47 Coordinator's recommendation in support of rescission. In addition, suggestions regarding continued assistance by the state to Greenville as it works to maintain short and long term financial and service-related viability are provided.

Public discussion and the solicitation of comments about the contents of this report and the DCED's process for lifting the distressed designation will occur during July and August 2023 involving both the Act 47 Coordinator and DCED representatives. Public notices of the place and time of those hearings will be advertised in accordance with Act 199 in the *Record Argus, Mercer County Law Journal* and posted on Greenville's website. A copy of the Act 47 Coordinator's public notice appears in the Appendix to this report.

BACKGROUND – DESIGINATION AS ACT 47 MUNICIPALITY

Greenville Council petitioned the Pennsylvania Department of Community and Economic Development (DCED) for a determination of financial distress on February 20, 2002 under Act of 1987 P.L. 246 No. 47. The stated purpose of Act 47 is "to foster the fiscal integrity of municipalities so that they provide for the health, safety and welfare of their citizens; pay principal and interest on their debt obligations when due; meet the financial obligations to their employees, vendors and suppliers; and provide for proper financial accounting procedures, budgeting and taxing practices."

The Secretary of DCED following a financial condition assessment and public hearing declared Greenville financially distressed on May 8, 2002. At that time, the existing financial conditions raised "serious doubts as to the ability of the then borough to (1) pay obligations to both creditors and/or employees when due, and (2) continue to provide basic municipal services to the citizens of the Borough" (Fred Reddig, Hearing Officer's Report, no page). In addition, "ineffective oversight and financial mismanagement on the part of Borough officials" were cited as contributing factors by the DCED consultant who conducted the financial assessment.

DCED's determination of financial distress was based on 4 of 11 criteria specified in Subchapter 1, Section 201 of Act 47. Greenville's financial circumstances met criteria 1, 2, 3 and 7:

- **Criteria 1:** The municipality has maintained a deficit over a 3-year period, with a deficit of 1% or more in each of the previous (three) fiscal years.
  Greenville had deficits for six consecutive years from 1996-2001.
- **Criteria 2:** The municipality's expenditures have exceeded revenues for a period of 3 years or more.
  Greenville's current expenditures, as previously noted, had exceeded current revenues for six consecutive years, 1996-2001.
- **Criteria 3**: The municipality has defaulted in payment of principal or interest on any of its bonds or notes or in payment of rentals due any authority.
  Greenville had defaulted on payment of its Tax Anticipation Note (TAN) on 12/31/2001. The municipality had repaid only $30,000 of the $275,000 borrowed. Principal in the amount of $245,000 and $13,306 in interest was unpaid. In 2002, two local financial institutions refused Greenville's request for a TAN.
- **Criteria 7**: The municipality has accumulated and has operated for each of two successive years a deficit equal to 5% or more of its revenues.
  Greenville's deficit exceeded 5% for two successive years.

DCED's assessment also identified other factors in support for Greenville's determination as a financially distressed municipality. Those factors included:

<u>Governmental and Proprietary Funds Deficits</u> – Greenville's aggregated year-end deficits for all governmental and proprietary funds ranged from 13% - 92% over the six years, 1996 – 2001. The annual deficits are presented in Table 1.

TABLE 1. SUMMARY - ALL GOVERNMENTAL AND PROPRIETARY FUNDS 1996-2001 REVENUE AND EXPENDITURE COMPARISON

YEAR	REVENUES	EXPENDITURES	DEFICIT	DEFICIT AS % OF TOTAL REVENUE
1996	$3,029,920	$3,474,847	($444,927)	15%
1997	$3,137,596	$3,536,428	($398,832)	13%
1998	$3,054,984	$3,587,662	($532,678)	17%
1999	$3,123,849	$3,975,216	($851,367)	27%
2000	$3,674,730	$7,038,900	($3,364,170)	92%
2001	$3,779,596	$4,685,698	($906,102)	24%

<u>Projected Unfavorable Financial Position</u> – DCED's financial analysis projected an unfavorable financial position for calendar year 2002. The operating budget was not balanced and did not adequately address the general fund deficit, the restoration of the municipality's general obligation bond fund, the non-resident earned income tax fund nor the Greenville Sanitary Authority's capital fund. The 2002 fiscal year opened with a negative fund balance of $1,062,066. The balance of the 2001 Tax Anticipation Loan was to be repaid as part of the general fund budget's debt service and three special real estate revenue funds were to be reconstituted for a total amount of $1,372,337, On January 1, 2002, Greenville still owed $667,337 to the 2000 General Obligation Bond Fund, $325,000 to the Non-Resident Earned Income Tax Fund and $83,000 to the Greenville Sanitary Authority Capital Fund. By December 31, 2002, the municipality was expected to have a negative fund balance or deficit in excess of $2,700,000. (Bond funds had been misspent on payroll and fund Greenville's minimum municipal obligations (MMOs) to its pension fund.)

<u>Ineffective Financial Management Practices</u> – Greenville's Auditor in testimony at the Act 47 public hearing reported that the municipality had: (1) a pattern of over-estimating revenues and under-estimating expenditures which produced annual general fund deficits; (2) ineffective management controls over the administration and accounting for bond proceeds and non-resident tax funds; (3) lacked adequate internal controls for financial reporting systems; and (4) elected and appointed officials who demonstrated an inability to produce or review interim (monthly) financial reports or a balance sheet in a timely manner.

<u>Tax base erosion</u> – In 1999, the closure of Trinity Industries, a major employer with about 1,800 employees, caused a decline in earned income and occupational privilege tax revenues by about $50,000, but was not considered a significant contributing factor to the town's financial distress.

<u>Other concerns</u> -The near exhaustion of Greenville's general obligation borrowing capacity and the absence of a capital improvements plan to address infrastructure (facilities, roads, equipment and vehicles) needs were also noted by the Auditor during the Act 47 hearing. Greenville at that time had $4,234,557 in debt; $3,670,000 was associated with the 2000 Bond Issue, $560,084 in short term notes and a $31,557 liability for employee compensated absences. By 2000, only $300,000 in general obligation borrowing capacity remained.

DCED's financial analysis concluded:

> "While socio-economic and demographic trends have contributed to the financial difficulties of Greenville, we do not feel they are the determining factor.
>
> Greenville's tax base and revenues have remained relatively stable over the past six years with increases to accommodate inflation in the general economy.
>
> Greenville has continued to have some flexibility to raise revenues through tax and fee increases and has in fact done so with the 2002 budget by increasing its real estate levy.
>
> The change in the assessment ratio by the County has also provided additional taxing capacity for Greenville though there is a concern over Greenville's competitiveness within the region in that regard.
>
> Accordingly, it is our judgment that the major determining fact for Greenville's fiscal distress is the multi-year operating deficits and default on the 2001 Tax Anticipation Note caused by ineffective oversight and financial mismanagement on the part of Town officials."

DCED, in early 2002, also believed that Greenville would not have the ability to pay obligations to creditors and employees when due and could not continue to provide basic municipal services. It also indicated that emergency loans were necessary to stave off insolvency and prevent health and safety issues.

RECOVERY PLAN, RECOVERY PLAN AMENDMENTS & EXIT PLAN

Greenville over the almost 22 years since 2002 has shown slow, but steady progress towards exiting distress. Actions in the early years were oriented to financial stabilization. Then, actions were concentrated on redefining and institutionalizing service level and organizational changes with actions over the past 6 years focused on creating a long-term capacity for community and economic self-sustainability. With the stability and commitment of the administrative staff over the last 12 years, council and the community have been able to undertake many changes that have and should benefit Greenville in the short and long term.

Since 2002 Greenville has operated under the original Act 47 Recovery Plan, 6 Recovery Plan revisions, an Exit Plan and a pandemic induced Exit Plan extension. A synopsis of those documents follows.

The initial Recovery Plan, adopted by Council on December 27, 2002, largely worked to stabilize negative financial circumstances by using earned income tax rate increases as permitted under Act 47 on resident and non-resident wage earners and two DCED emergency loans to replenish misspent bond and special real estate revenue funds and repay the 2001 Tax Anticipation Loan. The increase in earned income tax revenue generated via Act 47 rates approved by the Mercer County Court was sufficient to also provide funds for some previously unmet capital needs. The practice of transferring any year-end general fund surplus to the capital reserve was established in 2006.

In accordance with Act 47, Greenville's Recovery Plan was amended 6 times from 2008-2017; in September 2008, June 2011, September 2011, November 2013, April 2015, and January 2017. The principal outcomes of the implementation of the recovery plan revisions were the professionalization of the financial accounting and reporting system, multiple upgrades to the organization-wide computerized information/management systems, and the adoption and implementation of nationally recognized financial management practices and policies. In addition, adjustments in service levels, staffing and its organizational structure to reflect what was affordable, given available resources, were undertaken. All of the changes focused on the elimination of a $750,000 general fund structural deficit. The ten years from 2008-2017 represented a time of measured, but significant change accomplished through the cooperation of council, municipal personnel and the community.

In April 2019, per Act 199, Council adopted an Exit Plan/Recovery Plan Amendment based on a financial condition report submitted by the Coordinator to DCED in the fall of 2018. The exit plan focused on 6 principal elements in support of the rescission of Greenville's financially distressed designation. The elements included; (1) the adoption of a home rule charter, (2) the maintenance of personnel costs within the adopted workforce limitations, (3) the development, adoption and funding of a multi-year capital improvements plan, (4) the assessment of the efficacy of the continuation of the police services contract with West Salem Township, (5) the implementation of a fire service fee to support the full-time fire department and (6) the completion of a DCED grant funded community housing and economic development study.

The Exit Plan also strongly encouraged the use of the tools available through a Home Rule Charter, the Borough Code and Federal storm water regulations to diversify and broaden the municipality's revenue structure and the creation of a municipally based community and economic development agency to focus on the long-term growth of Greenville's revenue base. In April 2021, the Exit Plan's expiration date was extended for an additional 18 months to October 2023 under the authority of the Commonwealth's pandemic emergency measures.

EXIT PLAN: PROGRESS 2019 – 2023

From 2019-2023 Greenville worked to address the Exit Plan's 6 elements. Progress has been demonstrated in regard to all items. The progress associated with each element follows.

1) Home Rule

Section 256 of Act 199 emphasizes consideration of ***changes in the form of municipal government or the configuration of elected or appointed officials and employees as permitted by law*** as part of an Act 47 Exit Plan. In addition, Greenville's recovery plan and amendments have consistently encouraged the adoption of a home rule charter to support the municipality's exit from distress. Through home rule, the municipality is able to design its governmental structure and organization, define the general powers of the governing body, alter the municipal tax structure, provide procedures or safeguards to assure due process, define a process for citizen participation, specify powers reserved to the citizenry and mandate local administrative practices.

In early 2018, Council, in accordance with Act 62 of 1972, the Home Rule Charter and Optional Plans Law, authorized a ballot question to initiate the home rule study process. In May 2018 the Greenville's voters overwhelmingly approved a referendum to establish a government study commission and elected seven commission members. The commission organized in early June 2018 and presented its recommendation to the voters in the fall of 2019. The commission proposed a home rule charter that preserved Greenville's long established, council-manager plan; provided the local legislative body with the ability to create a taxing structure to adequately support the delivery of basic services, debt service obligations and an on-going annual allocation to capital improvements; and supported nationally recognized administrative and financial practices.

The home rule charter referendum was approved by a significant margin in November 2019. Subsequent to the charter's adoption, Council in February 2021 adopted an Administrative Code. Work to assemble an Administrative Policy Manual, a third element related to the government's transition from a borough to home rule municipality, is currently in-progress.

2) West Salem Police Services Contract for Services

Section 256 of Act 199 also encourages the ***execution, approval, modification, rejection, renegotiation or termination of contracts or agreements of the distressed municipality*** as a consideration in for the Exit Plan.

When the Exit Plan was adopted, Greenville was in the midst of a multi-year agreement with West Salem Township to provide police protection services to West Salem, a 37 square mile community located west of Greenville, 24/7. In 2017, West Salem Township cited concern over potentially becoming distressed like Greenville as the rationale for reducing its annual payment from $91,759 to $82,000 beginning in 2018. In 2022, West Salem again refused to increase the contractual amount to a value commensurate with the cost of providing police services. Per the existing agreement, West Salem paid about 1/6 the amount per capita that Greenville's residents paid. With the costs related to personnel, equipment and vehicles on the rise and with adequate staffing becoming increasingly difficult, maintaining an agreement with West Salem on the township's terms was untenable. Greenville terminated police services to West Salem Township on December 31, 2022.

3) Workforce Limitations/Collective Bargaining Agreements

The execution, approval, modification, rejection, renegotiation or termination of contracts or agreements of the distressed municipality is an element emphasized in Section 256 of Act 199 for consideration in the Exit Plan.

At the beginning of 2023, Greenville had 32 full-time employee positions budgeted as compared to 26 in 2019 when the Exit Plan was adopted. There are 6 full-time employees in Administration, 8 in the Police Department, 6 in the Fire Department and 12 in the Department of Public Works. The use of part-time employees has significantly fallen over the past two years due to difficulties in recruiting and retaining such employees, especially in the police and fire departments. In several instances, part-time employees have migrated to full-time positions as personnel have retired or separated from employment. Decisions on staffing have been practical with a primary focus on maintaining public services within each department's respective budget. For 2023, total budgeted compensation and benefits for all departments is $2,897,896. (Of that value, $466,273 is associated with the sanitary authority and $2,431,623 for all other employees covered by the general, storm water utility and fire service funds.) Employee compensation and benefits account for 65.3% of total, annually budgeted expenditures, a proportion consistent with local government organizations in general.

Greenville is currently in the 4th and final year of labor agreements with 3 employee unions; police, fire and public services. Contract negotiations with all employee groups have been initiated and are expected to be concluded before Greenville exits distress. As has been the practice in the past, Greenville will seek the advice of outside labor counsel, as needed and appropriate, during the negotiations.

4) Fire Service Charge

Changes in the form of municipal government or the configuration of elected or appointed officials and employees as permitted by law is an element emphasized in Section 256 of Act 199 for consideration in the Exit Plan.

Small municipalities in Pennsylvania generally rely on volunteer fire departments to provide fire protection services. According to DCED's *Local Government Fact Sheet* (2020), 129 of 1,840 (7%) of Pennsylvania fire departments are fully paid or are comprised of a combination of paid and volunteer firefighters. Greenville is one of 98 municipalities statewide with a combined paid/volunteer fire department. The department, established decades ago when both the residential population and commercial/industrial activity within the community were greater, currently accounts for about 22% of total operating expenditures. Over the past decade, as a cost containment measure, the town has increased the number of part-time fire personnel as full-time firefighters have retired. Local citizens demonstrated their support for the fire department in 2015 when it approved a special 3 mill real estate levy for fire service. Expensive capital expenditures when urgently necessary for equipment and vehicles generally have been funded by grants and loans. The Exit Plan, like previous Recovery Plan amendments, advocated for a change in how the fire service is funded each year from real estate and earned income tax revenues to a service fee. The Exit Plan recommended Greenville officials use the model that guided the development of the storm water utility fee as an option for the adoption of a fire service fee. (User fees to fund municipal services are permitted under Section 1202 of the Pennsylvania Borough Code.) The Exit Plan also recommended that the study determine how the adoption of a fire service fee could result in a significant reduction in general purpose real estate tax. At the beginning of 2022, Greenville implemented a fire service fee of $210 on all residential properties within the municipality. Fees for commercial, industrial, institutional and multi-family residential buildings/properties are proportionately greater. General purpose real estate taxes were initially decreased by 10 mills in 2022. Another 2.5 mill reduction occurred in 2023. A separate fire service fee fund has been created to segregate the revenue from general purpose revenues. The fee's annual collection rate has increased from 83% in 2022 to 92% in 2022 and is expected to yield $641,237 this year.

5) Capital Improvements Plan and Funding

In 2012 Greenville initiated an annual, multi-year capital planning process. Every municipal department assesses the need for the acquisition of new buildings, facilities, equipment and vehicles or major maintenance to such items. Although Council routinely has adopted a capital improvements plan (CIP) with the current plan extending from 2023-2027, it has not had sufficient financial resources to support an annual allocation to capital improvements. Instead, capital improvements have been undertaken only when an "emergency" such as the collapse of storm sewer occurs or the replacement of police or fire vehicles are "necessary" or "essential" to maintain public services. In 2006, Greenville made a commitment to transfer unobligated funds at the end of the fiscal year to the capital reserve. With the adoption of the Exit Plan there was a concerted effort to provide an annual allocation to capital projects in the operating budget. Similarly, funds each year from storm water utility fee and fire service fee budgets are allocated to the capital reserve. Although the overall target in the short term is to transfer about $250,000 or 10% of the total operating expenditures each year to the reserve fund, the amount has varied depending on the funds' overall budgetary performance. In 2025 when the current general obligation bond issue is fully paid, Greenville will have an opportunity to allocate about $260,000 to capital improvements each year from its general revenues or issue $2.5 - $3 million in new general obligation bonds to further implement its capital improvements program.

6) Community Housing & Economic Development

A common concern since Greenville was designated a financially distressed municipality in 2002 has been: Does Greenville have the capacity to expand its tax base to adequately provide basic services after exiting distress? A corollary to that question is: Are there viable community and economic development or redevelopment options available to the municipality to facilitate growth of the tax base? These questions became more urgent when Greenville entered its Act 199 mandated three-year timeframe to exit distress. Since April 2019 Greenville has embarked on several study efforts with the expectation that the results will help guide the development/redevelopment of the community. The first, a community housing and economic development assessment, funded as part of the Act 47 Coordinator's responsibilities, was completed in the fall of 2020 by Kirby Date. Greenville now has an understanding of the condition of the housing stock and commercial business district as well as a blueprint for business development that would strengthen the town's economic base. That assessment serves as a companion to a second study effort, the federal Environmental Protection Agency's (EPA) multi-phase, regional brownfields assessment and remediation study of properties within the Greenville.

The Trinity Industries property (the largest parcel available for redevelopment within Greenville will soon become a municipally owned property), the former sand and gravel plant on Clinton Street, the Bessemer Building, the East Side Elementary School, a former dairy on Canal Street and the former St. Michael's School are the sites included in the EPA's brownfields study. In the second phase of the EPA study, Kirby Date became a participant to better meld the outcomes of her and the EPA's work. The EPAs phase II report was adopted in November 2022. Greenville submitted a supplemental application for funds to continue the assessment and planning for the redevelopment of the downtown business district in November 2022.

A third component in support of community & economic development was the creation in December 2022 of a municipal redevelopment authority with a 5-member board to facilitate development/redevelopment projects/programs and help identify investment options for the proceeds of the pending sale of the Sanitary Authority and Greenville Water Authority facilities. To date, the authority board has been appointed and is in the process of initiating operations.

Conclusion - The critical elements of the Exit Plan have been met. Many factors, though, will continue to be a work in progress as they have a role in support of the community's short- and long-term financial sustainability.

FINANCIAL CONDITION: CASH, BUDGETARY, SERVICE LEVEL & LONG-TERM SOLVENCY

To exit financial distress and attain short and longer-term financial self-sustainability, Greenville must demonstrate the capacity to attain and maintain nationally recognized financial management practices related to cash, budgetary, service level and long-term solvency. The assessment of each form of solvency follows.

1) <u>Cash Solvency</u> is defined as having sufficient funds readily available to pay obligations on a month-to-month basis. In the years since DCED provided emergency loans to Greenville in 2002 and 2003, there has not been a time when a current obligation was unpaid beyond its due date as a consequence of insufficient cash. Month-to-month cash solvency has been supported through the implementation of a general operating fund balance policy that allocated a portion of the year end general fund to an operating reserve. The value of the "rainy day" reserve fund is currently $400,000. The reserve has primarily been used to pay expenses in the early part of each year when real estate and earned income tax collections are at their lowest. In all but a couple of years from 2006-2023, the reserve eliminated the need for a tax anticipation loan. Table 2 provides data regarding the annual year end fund balances for 2006 – 2022. At the end of 2022, the annual financial report indicated that Greenville's general fund balance was $1,992,237. The fund balance was distributed as follows: $400,000 to the operating reserve; $125,000 to cover required compensating bank balances; $681,865 to the capital reserve; $251,754 for payroll and other liabilities, and $3,571 was associated with the HRA fund. The unassigned portion of the general fund balance, $530,047, was 14.4% of the total value of the general fund, storm water utility and fire service fee budgets.

TABLE 2. GENERAL OPERATING FUND BALANCE:12/31/2006 – 12/31/2022

YEAR	FUND BALANCE
2006	$1,132,998
2007	$1,310,878
2008	$ 986,451
2009	$ 909,455
2010	$ 851,133
2011	$ 901,604
2012	$1,047,727
2013	$1,024,257
2014	$ 786,597
2015	$ 724,147
2016	$ 677,574
2017	$ 735,138
2018	$ 563,832
2019	$ 823,538
2020	$1,071,039
2021	$1,615,707
2022	$1,992,237

Source: Annual Audited Financial Reports

Sustaining cash solvency has been supported by the municipality's commitment to adopt budgets for general operations that do not rely on the use of prior years' fund balance to pay for operating expenses in subsequent years.

Conclusion – Cash Solvency: Greenville over the last 21 years has consistently met the requirements associated with cash solvency and should continue to do so, if it maintains the fund balance policy that annually allocates any year-end operating fund balances to finance future capital improvements and continues to avoid use of prior years' general fund revenues to cover subsequent year general operating expenses.

2) **Budgetary Solvency** requires a municipality to raise sufficient general operating revenue to support general operating expenditures for the 12-month fiscal year. Ultimately, the goal is to end the year with total general fund revenue in excess of the total general fund expenditures. Per nationally recognized governmental standards, financially healthy communities typically generate 2% - 5% more in revenue and spend 2% - 5% less than budgeted during the fiscal year. As noted earlier, the operating surplus at the end of 2022 is 14.4% of total operating revenue.

Greenville did not demonstrate budgetary solvency from 2003-2016 when it relied on the Mercer County Court of Common Pleas to annually authorize an Act 47 earned income tax levy in excess of the 1% permitted under PA Act 511 on resident and non-resident earned income. The difference between the revenue Greenville was able to generate from existing revenue sources and the additional tax levy permitted by the court constituted the general fund "structural deficit." From 2003 - 2016, Greenville *incrementally* reduced the Act 47 portion of the Earned Income Tax on resident and non-resident earned income. A reduction in general fund revenue of approximately $750,000 was achieved through a combination of revenue and expenditure decisions. On the revenue side there were two real estate millage increases; a special real estate tax levy of 3 mills for fire services approved by voter referendum in May 2015 and a general-purpose real estate tax increase of 3 mills in 2014. The combined increase of 6 mills of real estate tax was expected to annually produce about $180,000 in additional real estate tax revenue, although the actual revenue received has been adversely affected by reductions in the municipality's taxable assessed value and increasing real estate tax delinquency rate. The structural deficit was ultimately bridged by reductions in full-time police, fire and public works positions through attrition, the furlough of administrative staff, the elimination of the parking enforcement officer and school crossing guards and negotiation of employee contributions to the cost of health insurance.

Three other critical actions taken by Greenville in recent years have further stabilized its ability to fund operations. In 2016, the municipality, after completing the necessary engineering and allocation study, approved a storm water utility fee to fund storm water related maintenance and capital improvements. The collapse of the 48" Brackin Alley storm sewer, the subsequent reconstruction project that cost almost $1 million and increasingly more stringent storm water management standards together acted as strong encouragement to identify a community-wide revenue source for storm water management purposes. In 2023, the storm water utility fee is expected to produce $403,020. The annual fee is currently $100 per single equivalent residential unit (ERU) with higher fees for larger residential, commercial and institutional parcels that contribute a greater volume of storm water runoff. The current collection rate is over 90%. The storm water utility fee and associated operations are currently administered through the municipal sanitary authority on behalf of the municipality.

The second critical action was made possible with the adoption of home rule in 2019. Council for 2020 elected to use its powers under Act 62 to increase the resident earned income tax rate from 1.0% to 1.5% beginningas a way to partially redistribute the tax burden away from a heavy reliance on real estate tax. In 2023, the resident earned income tax rate was increased to 1.75%. Consequently, the real estate tax rate has decreased 12.5 mills from 38.08 to 25.58 since 2020. In 2022, the collection rate for the fee was 102% of budgeted revenues.

The third critical action occurred in 2022 when a community-wide fire service charge modeled after the storm water utility fee structure was adopted to fund the paid fire service. Again, the goal was to distribute responsibility for supporting a service across those in the community. Each ERU is currently charged $210 per year and non-residential and multi-residential properties charged in proportion to their size. As noted in the separate section on the fire service charge, in 2023, the expected revenue related to the charge is $641,237. The collection rate for the fee in 2022 was 109% of budgeted fee revenue. The fire service charge is administered as a special revenue fund.

Conclusion – Budgetary Solvency: Both the Exit Plan in 2019 and Exit Plan Amendment in 2021 observed that to successfully exit distress Greenville had to adopt and implement a practical and reliable strategy that would serve as a means to consistently and truly balance its budgets for operations by raising sufficient current revenue to fully support current services over a five-year period**.** For purposes of this discussion, the day-to-day operations within Greenville are collectively reflected in the general fund, storm water utility and fire service fee budgets. Over the past few years, since the likelihood of significant growth in the underlying tax base was low in the short term, Greenville sought other ways to diversify and broaden its revenue structure through (1) utilization of its home rule power and authority to raise earned income tax rates, (2) adopting the model for a storm water utility fee advanced by the Federal government and (3) exercising the capacity granted by the Borough Code to charge fees for services. Those actions together have effectively addressed the prior imbalance between operating revenues and expenditures and meet the requirements for budgetary solvency. Continuation of these policies and practices should maintain budgetary solvency over the first five years following the rescission of the Act 47 distressed designation.

3) Service Level Solvency – Service level solvency addresses the question of whether a municipality is able to maintain basic services within the operating revenue it raises on an annual basis. To operate an array of basic, necessary services within what the town can afford requires that it continuously monitor the nature and magnitude of services it provides and evaluate the cost of providing those services. Adjustments to increase or reduce service levels are contingent on their affordability. Greenville has been able to provide basic services without interruption, although service levels have been adjusted over time to support budgetary solvency. To this end, all services have been under review and evaluation particularly over the last 12 years as part of its budgetary management and control function.

The biggest changes in services provided by Greenville have been in recreation and leisure programs. Activities and most expenditures supported by the operating funds and related to the recreation center and swimming pool have been phased out. Alternative recreational programming was provided by the YMCA for a few years. More recently, Greenville, in conjunction with the Mercer County Area Agency on Aging, relocated the Senior Citizens Center to the former rec center. A community effort focused on developing a funding source sufficient to rehab and operate the swimming pool did not succeed. In 2015, the town subdivided the pool property from the rest of the park and sold it to Thiel College. The college subsequently removed the swimming pool and associated facilities. (Greenville recently reacquired the swimming pool property from Thiel College to maintain compliance with a 1970s era federal park/recreation grant.) In the last few months, a northern Mercer County regional community rec center opened in a former elementary school to provide recreational services to all age groups. The center is open on a membership basis and does not involve municipal funds. It currently has 900 members.

Beyond recreation and leisure services, all municipal departments have experienced reductions in resources. Overall, today there are fewer full-time employees and intermittently more part-time personnel working to provide basic services than in 2002. Changes over time in the management and supervision of public safety and public service functions and the town's administrative and financial management structure have also strengthened Greenville's capacity to exit distress.

Conclusion - Service Level Solvency: Greenville's ability to attain service level solvency is contingent on matching service levels within the constraints set by the town's revenue resources. If the elected officials and staff continue to monitor internal and external circumstances and act respond proactively to challenges, service level solvency should be maintained.

4) Long Term Solvency - Long term solvency assesses the on-going financial integrity of the municipality's pension funds, the annual level of debt service supported by the general operating revenue and the continuing commitment of funds to the maintenance, replacement and/or acquisition of capital infrastructure consisting of facilities, vehicles and equipment. Greenville has consistently met the requirements for the long term-solvency of its pension funds and debt service obligations. Meeting the capital improvements aspect of long-term solvency has been a greater challenge due to the prolonged absence of a funding stream. Actions taken to fund capital improvements over the past several years, though, if continued should allow Greenville to attain long term solvency in all areas.

Employee Pension Plans – Greenville's three employee pension plans have consistently been funded through employee contributions, state pension aid and/or local revenues. All are well-funded and do not pose a financial risk at this time. At the end of 2022, all of the pension plans were funded at a level greater than 100% with the police pension funded at 122.58%, fire at 112.25% and non-uniformed personnel at 125.24%. To maintain the long-term solvency of the pension funds, the town has not authorized any significant changes to pension benefits for existing employees or retirees or granted post-retirement benefits to personnel hired after January 1, 2012. Going forward Greenville should follow the same policy to assure the long-term solvency of the pension funds.

Debt Service – Debt service has consistently ranged from 11% to 12% of total annual general operating expenditures and currently includes long-term bonded debt and short-term loans for the Brackin Alley storm sewer, municipal building roof, police vehicles and a fire truck. At the end of 2022, outstanding debt principal and interest totaled $1,159,961 and $82,674, respectively. Debt service will be $318,532, $306,435 and $300,400 from 2023 through 2025 when the bond issue is fully repaid and then will range from $40,711 to $150,925 for the years 2024 through 2036. In 2023 debt service is equivalent to 11.6% of the total value of the general fund and storm water utility fund. In March 2023, S&P's Global Services reported an "A" rating for Greenville. From a policy perspective, local decisions with respect to short and long-term borrowing or other means of capital financing should continue to be made in accordance with the town's capital improvements program with loan and bond maturity schedules designed so that they do not exceed the expected life of the projects financed by such debt financing.

Capital Improvements - Of the three factors representing long term solvency, annually allocating revenue to fund capital improvements has posed the greatest long-term challenge. A commitment to systematically identify and evaluate the urgency of capital needs was initiated with the development of a multi-year capital improvements plan about 10 years ago. Until recently, town council and the administrative staff used the planning process to establish an annual capital budget, although only facility, vehicle and/or equipment needs of an "urgent" or crisis nature were implemented. For "urgent" projects, the town generally has sought grants or short-term loans. The ultimate goal for long term solvency should be to allocate about 10% or about $250,000 of general revenues each year to support capital projects. Greenville over the past several years has made a concerted commitment to allocate general revenue surpluses to fund future capital improvements, although the total has varied from year to year. This represents a significant step towards meeting this aspect of long-term solvency.

Long Term Solvency Overall Conclusion: Greenville clearly meets the standards for long term solvency as it relates to its employee pension plans and debt service obligations. A continued commitment to confining annual debt service principal and interest payments to approximately 10% of total annual, operating expenditures and preserving the financial integrity of the pension funds by restricting benefit increases should assure stability for two of the town's three areas of long-term solvency. The third element of long-term solvency, the annual funding of capital improvements, would best be assured by Council's formal adoption of a policy prior to the rescission of the Act 47 designation.

ACT 47, SECTION 255.1(c) - FACTORS TO CONSIDER

Section 255.1(c) outlines the criteria for rescission of the Act 47 financially distressed designation. If the Secretary of the PA Department of Community & Economic Development concludes that substantial evidence exists to support the four factors, then the distressed status shall be rescinded. Those factors and Greenville's performance in regard to each is summarized as follows:

(1) Operational deficits of the municipality have been eliminated and the financial condition of the municipality, as evidenced by audited financial statements prepared in accordance with generally accepted accounting principles and projections of future revenues and expenditures, demonstrates a reasonable probability of future balanced budgets absent participation in this act.

Conclusion – Greenville has eliminated its structure operating deficit and instituted financial management policies and practices to avoid repetition of the actions that led to being designated a distressed municipality.

Five-year projections for the General Fund, Storm Water Utility Fund, and the Fire Service Fee Fund for the years 2024 – 2028 indicate that the diversification of the revenue structure, given the tools available to Greenville as a Home Rule

Municipality, the Borough Code and current Federal MS4 regulations, create a foundation for the adoption of balanced general fund, storm water utility and fire service fee budgets in the short and long term. The 5-year projections for each budget are presented on the following pages (Tables 5-7). In addition, a chart indicating the tax and fee rates as well as the estimated revenue they will generate is included to further describe the current and proposed revenue structure (Tables 3 and 4).

Table 3. Municipal Tax Rates and Fees

TOWN OF GREENVILLE TAX AND FEE RATES	2023 ADOPTED	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED	2028 PROJECTED
TAXES/FEES						
Real Estate Tax – General Purpose (mill rate)	12.0	9.5	9.5	9.5	9.5	9.5
Real Estate Tax – Debt (mill rate)	10.5	10.5	10.5	1.2	1.2	1.2
Real Estate Tax – Fire (mill rate)	3.0	3.0	3.0	3.0	3.0	3.0
Total Mill Rate	**25.5**	**23.0**	**23.0**	**13.7**	**13.7**	**13.7**
EIT – Resident (Act 511 and Act 62 %)	1.25	1.75	1.75	1.75	1.75	1.75
EIT –Non-Resident (Act 511 %)	1.0	1.0	1.0	1.0	1.0	1.0
Local Services Tax ($)	52	52	52	52	52	52
Per Capita Tax ($)	0	0	0	0	0	0
Real Estate Transfer Tax (%)	1.0	1.5	1.5	1.5	1.5	1.5
Mechanical Devises Fee ($)	0	0	0	0	0	0
Rental Inspection Fee ($)	50	50	50	50	50	50
Fire Inspection Fee ($)	20 (per 2,000 sf)	20 (per 2,000 sf)	20 (per 2,000 sf)	20 (per 2,000 sf)	20 (per 2,000 sf)	20 (per 2,000 sf)
Fire Service Fee ($)	210	237	237	237	237	237
Storm Water Utility Fee ($)	100	100	125	125	125	125

Table 4. Estimated Revenue Based on Municipal Tax and Fee Rates

TOWN OF GREENVILLE	2023 BUDGET	2024 BUDGET PROJECTION	2025 BUDGET PROJECTION	2026 BUDGET PROJECTION	2027 BUDGET PROJECTION	2028 BUDGET PROJECTION
Real Estate Tax - Gen	$376,093	$297,740	$297,740	$297,740	$312,627	$312,627
Real Estate Tax - Debt	331,589	333,067	333,067	37,777	39,666	36,666
Real Estate Tax - Fire	94,023	94,442	94,442	94,442	99,164	99,164
Real Estate Delinquent	127,175	60,427	60,427	60,427	54,000	54,000
Total Real Property Revenue	**$928,880**	**$785,676**	**$785,676**	**$490,386**	**$505,457**	**$502,457**
EIT - Resident	618,216	882,812	900,469	918,469	936,848	955,585
EIT – Resident Delinquent	214,515	268,144	375,401	382,909	390,567	398,379
EIT - Non-Resident	61,000	62,220	63,464	64,734	66,028	67,929
EIT – Non-Resident Delinquent	12,656	12,909	13,167	13,431	13,699	13,973
Local Service Tax	64,200	62,467	62,467	62,467	62,467	62,467
Local Service Tax Delinquent	20,000	22,000	22,000	22,000	22,000	22,000
Per Capita Tax	0	0	0	0	0	0
Per Capita Tax Delinquent	750	210	110	50	0	0
Total ACT 511 Tax Revenue	**$990,587**	**$1,310,722**	**$1,437,078**	**$1,464,060**	**$1,491,609**	**$1,520,333**
Real Estate Transfer Tax	74,000	111,000	111,000	111,00	111,000	111,000
Total ACT 62 Tax Revenue	**$74,000**	**$64,200**	**$54,200**	**$54,200**	**$111,000**	**$111,000**
Rental Inspection Fee Revenue	**$43,000**	**$43,000**	**$43,000**	**$43,000**	**$43,000**	**$43,000**
Fire Inspection Fee Revenue	**$17,000**	**$17,000**	**$17,000**	**$17,000**	**$17,000**	**$17,000**
Fire Service Fee Revenue	**$641,237**	**$724,598**	**$724,598**	**$724,598**	**$724,597**	**$724,597**
Stormwater Utility Fee Rev.	**$403,432**	**$403,432**	**$504,290**	**$504,290**	**$504,290**	**$504,290**

Table 5. General Fund Projections

TOWN OF GREENVILLE GENERAL FUND PROJECTIONS	2023 BUDGET ADOPTED	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
GENERAL FUND REVENUE	**$**	**$**	**$**	**$**	**$**	**$**
Real Estate Tax	825,082	785,676	785,676	490,386	505,457	502,457
Act 511 Taxes	990,587	1,310,722	1,437,078	1,464,060	1,491,609	1,520,333
Act 62 Taxes	74,000	111,000	111,000	111,000	111,000	111,000
Business Licenses & Permits	158,100	158,880	158,880	158,880	158,880	158,880
Non-Business Licenses & Permits	4,083	4,083	4,083	4,083	4,083	4,083
Fines & Forfeits	31,180	31,180	31,180	31,180	31,180	31,180
Interest Earnings	2,521	2,521	2,521	2,521	2,521	2,521
Rents & Royalties	31,050	31,050	31,050	31,050	31,050	31,050
Intergovernmental Revenue – State	38,350	38,350	38,350	38,350	38,350	38,350
Shared Revenue & Entitlements	169,792	173,456	182,852	194,214	204,000	214,000
Local Gov't Contracted Services	0	0	0	0	0	0
Charges for Services	52,715	52,715	52,715	52,715	52,715	52,715
Miscellaneous Revenue	77,991	77,991	77,991	77,991	77,991	77,991
Other Financing Sources	5,000	8,000	8,000	8,000	8,000	8,000
TOTAL – GENERAL FUND REVENUE	**$2,465,201**	**$2,785,624**	**$2,921,376**	**$2,664,430**	**$2,716,836**	**$2,752,560**
GENERAL FUND EXPENDITURES	**$**	**$**	**$**	**$**	**$**	**$**
GENERAL GOVERNMENT						
Gen. Gov't - Legislative	2,845	2,845	2,845	2,845	2,845	2,845
Gen. Gov't - Administration	175,632	206,967	217,388	218,716	212,133	221,577
Gen. Gov't - Financial Administration	44,478	47,500	50,500	50,500	50,500	50,500
Gen. Gov't - Tax Collection	31,211	32,304	32,950	33,609	34,281	34,967

Gen. Gov't - Legal Services	50,000	14,500	14,790	15,086	15,388	15,695
Gen. Gov't - Engineering Services	80,000	80,000	80,000	80,000	80,000	80,000
Gen. Gov't - Municipal Bldg.	38,100	38,862	39,639	40,432	41,241	42,065
TOTAL - GENERAL GOVERNMENT	**$422,266**	**$421,978**	**$438,112**	**$441,188**	**$436,388**	**$447,649**
PUBLIC SAFETY						
Public Safety – Police	979,927	984,852	989,895	995,456	1,015,365	1,035,567
Public Safety - Code Enforcement	155,179	162,683	170,216	171,781	173,377	175,004
Public Safety - Planning/Zoning	9,083	9,124	9,172	9,198	9,381	9,570
TOTAL – PUBLIC SAFETY	**$1,144,189**	**$1,156,659**	**$1,169,283**	**$1,176,435**	**$1,198,123**	**$1,220,141**
PUBLIC WORKS						
Public Works - Highways	288,492	303,398	318,321	333,264	348,225	349,205
Public Works - Winter Maintenance	10,350	10,557	10,768	10,984	11,203	11,427
Public Works - Traffic Lights	11,800	12,036	12,277	12,522	12,773	13,028
Public Works - Street Lights	51,650	52,683	53,734	54,811	55,908	57,026
Public Works - Sidewalks/Curbs	1,000	1,000	1,000	1,000	1,000	1,000
Public Works – Vehicle Equipment Repairs	12,000	12,240	12,485	12,734	12,898	13,249
Public Works - Alleys/Guardrails	13,450	13,719	13,993	14,273	14,559	14,850
TOTAL – PUBLIC WORKS	**$388,742**	**$405,633**	**$422,578**	**$439,588**	**$456,566**	**$459,785**
PARKS & RECREATION						
Parks & Recreation	85,306	87,012	88,752	90,527	92,338	94,185
Railroad Park	1,450	1,450	1,450	1,450	1,450	1,450
Library	1,500	1,500	1,500	1,500	1,500	1,500

TOTAL – PARK & RECREATION	**$88,256**	**$89,962**	**$91,702**	**$93,477**	**$95,288**	**$97,135**
DEBT SERVICE						
Debt Service - Principal	270,370	287,100	290,187	40,187	40,187	40,187
Debt Service - Interest	19,474	21,554	18,828	4,430	3,700	1,731
Fiscal agent fees	1,078	975	635	412	0	0
TOTAL – DEBT SERVICE	**$290,922**	**$309,716**	**$309,650**	**$45,029**	**$43,887**	**$41,918**
EMPLOYER - PENSION CONTRIBUTION	**$71,326**	**$74,563**	**$77,844**	**$79,318**	**$ 80,904**	**$82,522**
INSURANCE - CASUALTY/SURETY	**$ 39,200**	**$60,384**	**$61,592**	**$62,823**	**$ 64,080**	**$ 65,362**
OTHER FINANCIAL USES	**$300**	**$300**	**$300**	**$300**	**$ 300**	**$ 300**
INTERFUND OPERATING TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL – GENERAL FUND EXPENDITURES	**$2,465,201**	**$2,519,195**	**$2,571,061**	**$2,338,158**	**$2,375,536**	**$2,414,812**
TRANSFER TO CAPITAL RESERVE	**0**	**$266,429**	**$350,315**	**$326,272**	**$341,300**	**$337,748**

Note: The Bond issue for the Sports Complex, Fire Station, and Street Scape will be paid off in 2025 which will result in a reduction of the debt service real estate tax 9.3 mills. If Council ops to incur new long term, bonded debt to undertake capital improvement projects, this tax reduction could be less than the proposed 9.3 mills in 2026.

Table 6. FIRE SERVICE CHARGE BUDGET PROJECTIONS

TOWN OF GREENVILLE FIRE SERVICE CHARGE PROJECTIONS	2023 BUDGET	2024 BUDGET PROJECTION	2025 BUDGET PROJECTION	2026 BUDGET PROJECTION	2027 BUDGET PROJECTION	2028 BUDGET PROJECTION
REVENUE						
Real Property Taxes	103,798	103,798	103,798	103,798	108,988	108,988
Interest Earnings	965	965	965	965	965	965
Intergovernmental Revenue - State	15,000	15,000	15,000	15,000	15,000	15,000
State Shared Revenue & Entitlements	77,149	77,149	77,149	77,149	77,149	77,149
Charges for Services	658,237	724,598	724,598	724,598	724,597	724,597
Miscellaneous Revenue	500	500	500	500	500	500
Other Financing Sources	0	0	0	0	0	0
TOTAL REVENUE	**$855,649**	**$922,010**	**$922,010**	**$922,010**	**$927,199**	**$927,199**
EXPENDITURES						
General Government – Administration	53,788	78,788	82,788	82,788	82,788	82,788
Public Safety - Fire	776,330	796,114	811,021	826,041	841,177	844,411
Refunds – Prior Yer Revenue	0	0	0	0	0	0
TOTAL EXPENDITURES	**$855,649**	**$872,902**	**$893,809**	**$908,829**	**$923,965**	**$927,199**
TRANSFER TO CAPITAL RES.	**$25,531**	**$49,108**	**$28,201**	**$13,181**	**$3,234**	**0**

Table 7. STORM WATER UTILITY FEE BUDGET PROJECTIONS

TOWN OF GREENVILLE STORM WATER UTILITY FUND	2023 BUDGET	2024 BUDGET PROJECTION	2025 BUDGET PROJECTION	2026 BUDGET PROJECTION	2027 BUDGET PROJECTION	2028 BUDGET PROJECTION
REVENUE						
Interest Earnings	$1,200	$1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200
Rents & Royalties	0	0	0	0	0	0
Penn Vest Loan Proceeds	0	0	0	0	0	0
Fees for Services	403,220	403,432	504,290	504,290	504,290	504,290
TOTAL REVENUE	**$404,220**	**$404,432**	**$ 505,490**	**$ 505,490**	**$ 505,490**	**$ 505,490**
EXPENDITURES						
General Gov't Admin.	$51,783	$76,783	$ 80,783	$ 80,783	$ 80,783	$ 80,783
Public Works – Street Sweeping	8,500	8,670	8,843	9,020	9,200	9,385
Public Works – Storm Sewers & Drains	269,421	276,860	284,367	291,942	299,588	303,245
Capital Projects	35,000	35,000	35,000	35,000	35,000	35,000
Debt Service – Principal	20,296	20,296	20,296	20,296	20,296	20,296
Debt Service - Interest	2,865	2,865	2,865	2,865	2,865	2,865
TOTAL EXPENDITURES	**$404,220**	**$436,829**	**$448,509**	**$456,261**	**$464,087**	**$467,929**

(2) Obligations issued to finance the municipality's debt have been retired, reduced or reissued in a manner that has adequately refinanced outstanding principal and interest and has permitted timely debt service and reasonable probability of continued timely debt service absent participation in this act.

Conclusion - After being declared financially distressed, Greenville received two loans with a combined total of about $900,000 from the PA Department of Community & Economic Development to repay its Tax Anticipation Loan and reconstitute the bond and special revenue funds. Both loans have been fully repaid.

(3) The municipality has negotiated and resolved all claims or judgments that would have placed the municipality in imminent jeopardy of financial default.

Conclusion – The Tax Anticipation Loan that was not fully paid in 2001 was repaid in 2002 when DCED provided a loan to Greenville.

(4) The reasonably projected revenues of the municipality are sufficient to fund ongoing necessary expenditures, including pension and debt obligations and the continuation or negotiation of collective bargaining agreements and the provision of municipal services. Projections of revenues shall include any anticipated tax or fee increases to fund ongoing expenditures for the first five years after a termination of distressed status.

Conclusion – The charts presented in the previous pages for the General Fund, Storm Water Utility Fee Fund and Fire Service Fee Fund demonstrate that Greenville has the capacity to meet its on-going obligations for the first five years after exiting distress. It should be noted that payments in regard to pension and long-term debt obligations have not been in jeopardy since being declared distress. As of December 2021, the town's three pension funds are all funded in excess of 100% and the bonded debt will be fully repaid during 2025.

ACT 47 COORDINATOR'S RECOMMENDATION TO SECRETARY FOR RESCISSION OF DISTRESS DETERMINATION

Based on the foregoing evidence, I, as the Act 47 Coordinator, recommend the financial distress determination be rescinded by the Secretary of the Commonwealth of Pennsylvania's Department of Community & Economic Development by the end of 2023.

In addition, as Coordinator, I recommend entry of Greenville by the end of 2023 into the STMP program in order to provide continuing advice/consultation and assistance as appropriate, in support of community and economic development activity, the five-year review and evaluation of the home rule charter and completion of the town's administrative policy manual.

CONCLUSION

Greenville's elected and appointed officials through incremental, well-reasoned actions have affirmatively addressed (1) the financial deficiencies that contributed to the determination of financial distress, (2) the factors outlined in 255.1(c) of Act 47 and (3) the critical elements of the Exit Plan. Therefore, the financially distressed designation should be rescinded by the Secretary of the PA Department of Community and Economic Development.

APPENDIX

NOTICE OF FILING AND PUBLIC HEARING

TO THE CITIZENS OF GREENVILLE, MERCER COUNTY, PENNSYLVANIA:

A report to the Secretary of the Department of Community & Economic Development recommending the rescission of the financial distress determination for Greenville, Mercer County, Pennsylvania has been filed with Greenville by the municipality's Act 47 Coordinator in accordance with Section 255 of Act 47, as amended, the Municipalities Financial Recovery Act. The report is available for public inspection beginning on Friday, June 23, 2023 at the Municipal Office, 125 Main Street, Greenville PA 16125. Written comments from the public should be submitted by 4 pm, Friday, July 7, 2023 and directed to:

Mary Jane Kuffner Hirt
Act 47 Coordinator
c/o Town of Greenville
125 Main St.
Greenville PA 16125

The report includes discussion of; the factors that contributed to the original financial distress determination in 2002, progress in regard to Greenville's 2019 Exit Plan, consideration of Act 47, Section 255 rescission factors, 5-year financial projections, and the Act 47 Coordinator's recommendation to rescind the financial distress determination.

Public comments will be taken at a public hearing on Thursday, July 13, 2023 at 6:30 pm at the Greenville Municipal Building, 125 Main St., Greenville, PA 16125 to review the report and receive public comments.

Mary Jane Kuffner Hirt
Act 47 Coordinator
Greenville, Mercer County PA