

Kennett Township Financial Report - Preliminary

YTD 2020 As of October 16, 2020
(plus bills approved Oct 21 Meeting)

GENERAL FUND

	2020 Budget	2020 Amended Budget	2020 YTD
Revenue			
Taxes			
Earned Income Taxes	\$ 2,824,000	\$ 2,824,000	\$ 2,046,071
Real Estate Taxes	\$ 1,629,000	\$ 1,629,000	\$ 1,609,475
Real Estate Transfer Taxes	\$ 330,000	\$ 330,000	\$ 531,552
Taxes Total	\$ 4,783,000	\$ 4,783,000	\$ 4,187,097
Fees, Fines, Grants, Interest			
Licenses and Permits	\$ 622,205	\$ 622,205	\$ 345,500
Grants	\$ 262,927	\$ 262,927	\$ 113,748
Planning & Zoning	\$ 68,469	\$ 68,469	\$ 36,527
Fine & Penalties	\$ 54,000	\$ 54,000	\$ 1,124
Interest	\$ 20,500	\$ 20,500	\$ 27,194
Reimbursement	\$ 42,000	\$ 42,000	\$ 87,669
Other Income	\$ 12,000	\$ 12,000	\$ 42,445
Unrealized Gain/Loss	\$ -	\$ -	\$ 25,807
Fees, Fines, Grants, Interest Total	\$ 1,082,101	\$ 1,082,101	\$ 680,013
Revenue Total	\$ 5,865,101	\$ 5,865,101	\$ 4,867,111
Expense			
Salaries & Benefits	\$ 2,871,693	\$ 2,921,488	\$ 1,938,449
Maintenance & Operations	\$ 1,424,662	\$ 1,424,662	\$ 1,084,904
Contracted/ Professional Services	\$ 634,700	\$ 634,700	\$ 538,019
Community & Economic Development	\$ 360,650	\$ 360,650	\$ 264,056
Expense Total	\$ 5,291,705	\$ 5,341,500	\$ 3,825,428
Transfers to Capital Fund	\$ (535,000)	\$ (535,000)	\$ (431,099)
Net Surplus/(Deficit)	\$ 573,396	\$ 523,601	\$ 1,041,683
Fraud Recovery & Expenses (Unbudgeted)			
Revenue			
Fraud Recovery		\$ -	\$ 1,000,000
Expense			
Fraud Investigation/Recovery	\$ -	\$ -	\$ 578,512
Net Fraud Recovery & Expenses (Unbudgeted)			\$ 421,488

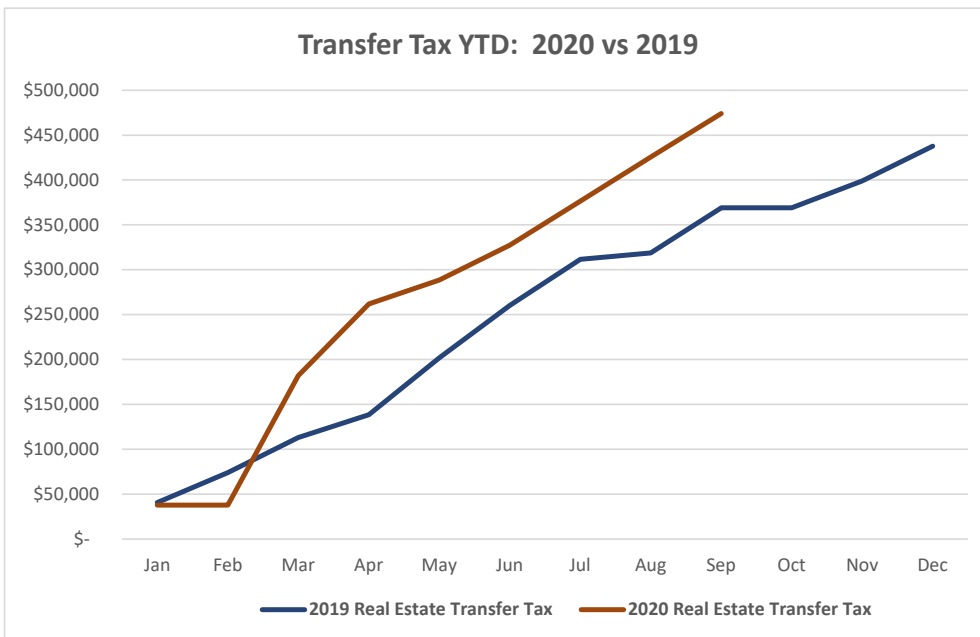
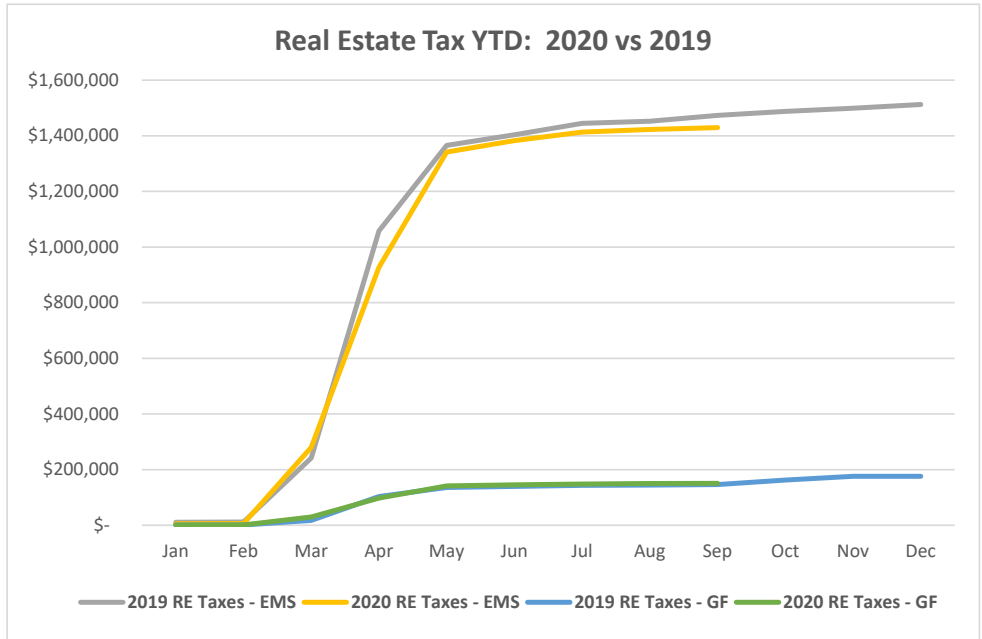
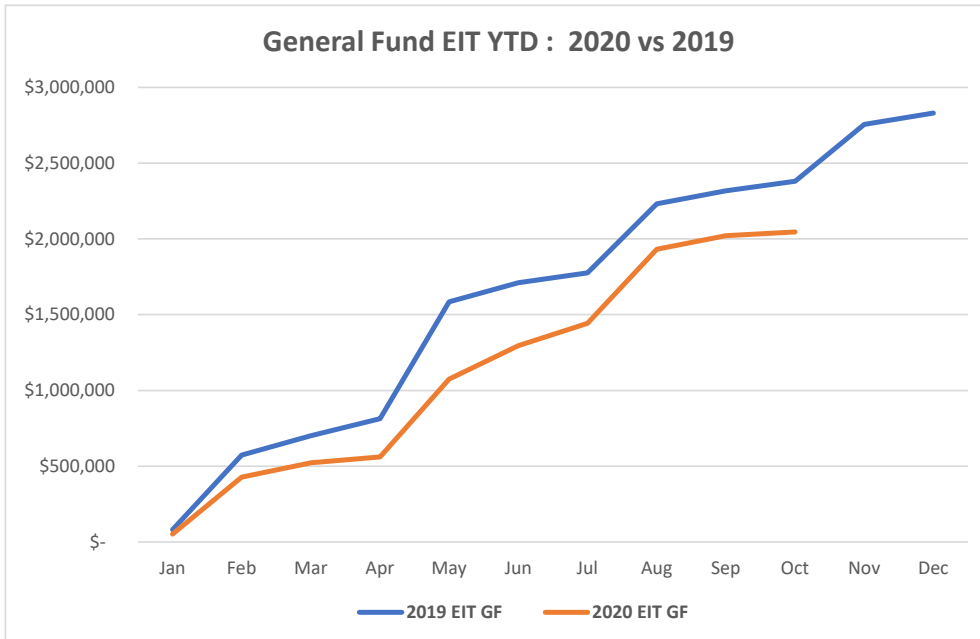
Kennett Township 2020 Preliminary Financial Report
General Fund Revenue

Type	Category 1	Category 2	GL Account	Account Title	2020 Budget	2020 YTD	YTD vs. Budget	
Revenue	Taxes	Earned Income Taxes	310.211	Earned Income Tax	\$ 2,824,000	\$ 2,046,071	\$ (777,929)	
		Real Estate Taxes	301.111	RE Taxes - General Millage	\$ 155,000	\$ 151,294	\$ (3,706)	
			301.125	RE Taxes - EMS Millage	\$ 1,474,000	\$ 1,430,703	\$ (43,297)	
			301.201	RE Taxes - Prior Year's	\$ -	\$ 27,478	\$ 27,478	
			301.601	RE Taxes - Interim	\$ -	\$ -	\$ -	
		Real Estate Transfer Taxes	310.112	Real Estate Transfer Tax	\$ 330,000	\$ 531,552	\$ 201,552	
	Fees, Fines, Grants, Interest	Licenses and Permits	321.470	Street Light Fees	\$ 4,645	\$ 5,165	\$ 520	
			321.800	Cable Franchise Fee	\$ 140,000	\$ 134,464	\$ (5,536)	
			322.501	Road Opening Permits	\$ -	\$ 540	\$ 540	
			362.410	Building Permit Fees	\$ 377,525	\$ 175,266	\$ (202,259)	
			362.421	Rental Registration Fees	\$ 3,800	\$ 6,140	\$ 2,340	
			362.459	Use & Occupancy Permit Fees	\$ 12,500	\$ 8,395	\$ (4,105)	
			362.469	UCC Fees - Act 45	\$ 900	\$ 869	\$ (32)	
			362.480	Misc Zoning & Building Fees	\$ 82,835	\$ 14,661	\$ (68,174)	
			Planning & Zoning	361.301	Land Dev/Subdivision Fees	\$ 38,700	\$ 900	\$ (37,800)
				361.330	Conditional Use Fees	\$ 7,869	\$ 16,937	\$ 9,068
				361.340	Zoning Hearing Fees	\$ 4,500	\$ 4,000	\$ (500)
				361.350	Zoning Permits/Land Use Fees	\$ 17,400	\$ 14,690	\$ (2,710)
			Fine & Penalties	331.495	Fine & Penalties	\$ 54,000	\$ 1,124	\$ (52,877)
			Grants	354.150	Recycling Grant	\$ 51,500	\$ 1,637	\$ (49,863)
				354.170	State Grants	\$ -	\$ 23,054	\$ 23,054
				356.011	Public Utility Revenue	\$ 4,800	\$ 6,063	\$ 1,263
				356.041	Liquor Licenses	\$ 400	\$ 400	\$ -
				356.051	State Pension Aid	\$ 133,133	\$ -	\$ (133,133)
				356.071	Foreign Fire Insurance Act	\$ 73,094	\$ 72,955	\$ (139)
				356.113	Payments in Lieu of Taxes	\$ -	\$ -	\$ -
				357.041	Private Grant	\$ -	\$ 9,638	\$ 9,638
			Interest	341.510	Interest Income	\$ 20,500	\$ 27,194	\$ 6,694
			Reimbursement	361.320	Engineering & Legal Reimb.	\$ -	\$ 10,391	\$ 10,391
				362.183	Overtime Reimbursement	\$ 15,000	\$ 11,358	\$ (3,642)
				367.992	Holiday Village Reimbursement	\$ 27,000	\$ 9,236	\$ (17,764)
				391.991	Insurance Reimbursement	\$ -	\$ 902	\$ 902
				391.992	Health Insurance Reimbursement		\$ 52,809	\$ 52,809
			395.992	Worker's Comp. Insur. Reimb.	\$ -	\$ 2,972	\$ 2,972	
	Other Income	361.485	Misc Income	\$ -	\$ 19,346	\$ 19,346		
		361.599	Sale of Copies, Supplies	\$ -	\$ 1,343	\$ 1,343		

Kennett Township 2020 Preliminary Financial Report
General Fund Revenue

Type	Category 1	Category 2	GL Account	Account Title	2020 Budget	2020 YTD	YTD vs. Budget
Revenue	Fees, Fines, Grants,	Other Income	362.481	Misc Public Works Income	\$ -	\$ 3,233	\$ 3,233
			362.483	Misc Police Income	\$ 12,000	\$ 18,523	\$ 6,523
			395.994	Refund of prior year expenses	\$ -	\$ -	\$ -
		Unrealized Gain/Loss	341.515	Unrealized Gain/Loss	\$ -	\$ 25,807	\$ 25,807
Revenue Total					\$ 5,865,101	\$ 4,867,111	\$ (997,990)

Tax Revenue: 2020 vs. 2019



- **EIT Revenue is lagging 2019 due to COVID-19**
 - **-\$295K in General Fund through September**
- **Real Estate Tax has seen little impact**
- **Transfer Tax Revenue is \$105K ahead of 2019**

**Kennett Township 2020 Preliminary Financial Report
General Fund Expenses by Department**

Department	Category 1	GL Account	Account Title	Description	2020 Budget	2020 Amended Budget	2020 YTD	YTD vs. Budget
Administration	Salaries & Benefits	400.105	Salaries, Board of Supervisors	(blank)	\$ 7,500	\$ 7,500	\$ 5,625	\$ 1,875
		401.100	Salaries, Admin Staff	(blank)	\$ 498,000	\$ 471,911	\$ 177,906	\$ 294,006
		401.180	Salaries, Overtime (Admin)	Office staff overtime for BOS and Committee meetings, events, initiatives	\$ 15,000	\$ 3,856	\$ 2,492	\$ 1,365
		402.100	Salaries, Finance & HR	Shared 2020 Admin budget. Will break out going forward.	\$ -	\$ -	\$ 170,019	\$ (170,019)
		402.180	Salaries, Overtime (FinanceHR)	(blank)	\$ -	\$ -	\$ 1,483	\$ (1,483)
	Maintenance & Operations	401.210	Office supplies, equip, furnit.	Office supplies, equipment, & accessories/furniture	\$ 15,500	\$ 15,500	\$ 5,341	\$ 10,159
		401.220	General Expense (Admin)	Meetings, meals, holiday luncheon, employee picnic, misc	\$ 7,500	\$ 7,500	\$ 1,627	\$ 5,874
		401.311	Auditing Services	Comprehensive audit; includes work to get to GASB compliant modified accrual accounting and an Annual Financial Report (best practice; conversion will take place over 2-3 years)	\$ 30,000	\$ 30,000	\$ 15,000	\$ 15,000
		401.342	Printing & Advertising	Required Legal Advertisements, Newsletter	\$ 2,000	\$ 2,000	\$ 4,493	\$ (2,493)
		401.390	Bank Service Charges/Fees	(blank)	\$ 5,000	\$ 5,000	\$ 5,571	\$ (571)
		401.420	Dues & Subscriptions (Admin)	PA State Association of Township Supervisors (PSATS), Government Finance Officers Association (GFOA), Chester County Consortium of Managers (CCATO), Society of Human Resource Managers (SHRM), PA Municipal League (PML)/Public Employer Labor Relations Association Services (PELRAS), Assoc Of PA Municipal Managers (APMM), International City Managers Assoc (ICMA), International Public Management Association for Human Resources (IPMA), Pennsylvania Association of Notaries (PAN), Longwood Rotary Club, Audubon (bird town), Subscriptions, Chamber of Commerce	\$ 10,000	\$ 10,000	\$ 3,649	\$ 6,351
		401.460	Training & Conferences (Admin)	Conferences & training held by PA State Association of Township Supervisors (PSATS) (BOS & Twp Mgr), Government Finance Officers Association (GFOA), PA Municipal League (PML)/Public Employer Labor Relations Association Services (PELRAS), International City Managers Assoc (ICMA)	\$ 15,000	\$ 15,000	\$ (1,616)	\$ 16,616
		401.490	Miscellaneous (Admin)	2019 includes new hire expenses.	\$ 10,000	\$ 10,000	\$ 6,270	\$ 3,730
		401.531	Payments to other Gov't bodies	Real Estate Taxes for parcels not yet exempt.	\$ 20,000	\$ 20,000	\$ 1,241	\$ 18,759
		Contracted/ Professional Services	401.314	Legal Services (Admin)	(blank)	\$ 30,000	\$ 30,000	\$ 68,581
	401.450		Contracted Services (Admin)	Budget was only Umbreit staffing supplementation to enable proper segregation of duties & HR consulting for new policies & procedures. Actuals include temp staff given staff turnover; offset by lower salaries.	\$ 25,000	\$ 25,000	\$ 46,369	\$ (21,369)
Administration Total					\$ 690,500	\$ 653,268	\$ 514,050	\$ 139,218
Planning and Zoning	Salaries & Benefits	414.100	Salaries (P&Z)	(blank)	\$ 188,000	\$ 155,153	\$ 95,507	\$ 59,646
		414.117	Salaries, Planning Commission	\$1650 per quarter for members	\$ 6,600	\$ 6,600	\$ 4,950	\$ 1,650
		414.180	Salaries, Overtime (P&Z)	(blank)	\$ -	\$ 819	\$ 819	\$ -

Kennett Township 2020 Preliminary Financial Report
General Fund Expenses by Department

Department	Category 1	GL Account	Account Title	Description	2020 Budget	2020 Amended Budget	2020 YTD	YTD vs. Budget	
Planning and Zoning	Maintenance & Operations	414.220	General Expense (P&Z)	Permit system, membership dues, DCED fee, conference travel, cell phone reimbursement. Move MuniCode fees for Ordinances here \$5K run-rate, which includes codifying the new zoning ordinances (\$6K).	\$ 22,000	\$ 22,000	\$ 7,513	\$ 14,487	
		414.240	Act 45 Fees	State required; offset 100% by Revenue	\$ 760	\$ 760	\$ 806	\$ (46)	
		414.307	Building Permit Reviews	Keystone Municipal Serv: Budget was only for Commercial reviews; given retirement of Staff Building Inspector, Keystone is performing all Building Reviews & Inspections. Offset by reduction in Salary.	\$ 10,000	\$ 10,000	\$ 37,370	\$ (27,370)	
		414.308	Conditional Use Hearing Exp	(blank)		\$ -	\$ -	\$ -	
		414.309	Zoning Hearing Board	\$7.5K in Legal Ads, remainder consultants (Harvey, Hagerty, Sage & Unruh Turner Burke & Frees)	\$ 15,500	\$ 15,500	\$ 15,500	\$ (0)	
		414.454	Planning Grant Expenses	Zoning ordinance project (\$19K match total. Grant is funding \$63.5K. Only \$5K of match remaining for 2020. (Actuals include \$2.4K of 2019 Expenses)	\$ 5,000	\$ 5,000	\$ 6,620	\$ (1,620)	
		414.314	Contracted/ Professional Services	Legal Services (P&Z)	Usually for Conditional Use. 100% covered by Conditional Use fee included in Revenue	\$ 8,000	\$ 8,000	\$ -	\$ 8,000
		Planning and Zoning Total					\$ 255,860	\$ 223,833	\$ 169,086
Police Department	Salaries & Benefits	410.100	Salaries, Police	(blank)	\$ 865,000	\$ 888,878	\$ 626,568	\$ 262,311	
		410.101	Salaries, Police STD (Reimbursable)	(blank)		\$ -	\$ 5,256	\$ (5,256)	
		410.180	Salaries, Overtime (Police)	For 2020, will separate reimbursable overtime (grants/hired services) vs. regular OT needs. Was combined in 2019.	\$ 20,000	\$ 37,642	\$ 39,413	\$ (1,771)	
		410.183	Salaries, Overtime Reimbursable	Hard to estimate but offset by revenue	\$ 15,000	\$ -	\$ -	\$ -	
		410.191	Uniform Maintenance (Police)	Per CBA	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	
		410.192	Social Security & Medi (Police)	SS 6.2%; Medicare 1.45% of salaries	\$ 71,528	\$ 71,062	\$ 43,648	\$ 27,413	
		410.194	Unemployment Taxes (Police)	(blank)	\$ -	\$ -	\$ 3,500	\$ (3,500)	
		410.196	Medical & Dental Insur (Police)	Budget didn't split out Police from others. Actuals show split.	\$ -	\$ 163,079	\$ 97,563	\$ 65,516	
		410.197	Employee Pension Plan (Police)	Minimum Municipal Obligation (MMO) paid in Fall	\$ 83,611	\$ 83,611	\$ 20	\$ 83,591	
		410.198	Life, Disability, H&L Insurance	Life and Disability (\$9.2K). Heart & Lung (\$5K)	\$ 14,200	\$ 15,967	\$ 14,503	\$ 1,464	
		410.199	Employee Savings Plan (Police)	Max of 3% salary match	\$ 27,000	\$ 27,796	\$ -	\$ 27,796	
		410.354	Worker's Comp. Insur. (Police)	Currently not split out for Police only.	\$ -	\$ -	\$ -	\$ -	
		410.460	Training & Conferences (Police)	Training, travel and dues	\$ 8,000	\$ 4,000	\$ 532	\$ 3,468	
		410.461	Tuition Reimbursement (Police)	Benefit provided via CBA. Currently only one officer utilizing.	\$ 10,000	\$ 5,000	\$ 1,148	\$ 3,852	
		410.210	Office Supplies (Police)	Combined office supplies and printing.	\$ 1,750	\$ 1,750	\$ 638	\$ 1,112	
		410.213	Police Equipment	Includes all Police Equipment replacement, ammunition and bullet proof Vests (vest cost to township after grant; includes replacement every 5 years and new hire for 2020)	\$ 7,000	\$ 7,000	\$ 11,223	\$ (4,223)	
		410.214	Ammunition & Range Supplies	Included in Police Equipment. May split out in future.	\$ -	\$ -	\$ -	\$ -	
		410.220	General Expense (Police)	Gym reimbursement per CBA; Bank Fees; Misc (to be further reviewed).	\$ 20,000	\$ 20,000	\$ 1,473	\$ 18,527	
410.238	Uniforms (Police)	Includes replacements and new hire uniforms.	\$ 2,000	\$ 2,000	\$ 1,232	\$ 768			

**Kennett Township 2020 Preliminary Financial Report
General Fund Expenses by Department**

Department	Category 1	GL Account	Account Title	Description	2020 Budget	2020 Amended Budget	2020 YTD	YTD vs. Budget
Police Department	Maintenance &	410.241	Gasoline	Estimate. Actuals currently included with Garage Util.	\$ 19,000	\$ 19,000	\$ 34	\$ 18,966
		410.324	Cell Phone Expense	Per CBA	\$ 6,240	\$ 6,240	\$ 4,729	\$ 1,511
		410.374	Vehicle Maintenance & Repair	(blank)	\$ 10,000	\$ 10,000	\$ 4,546	\$ 5,454
		410.420	Dues & Subscriptions (Police)	Not currently split out	\$ -	\$ -	\$ 323	\$ (323)
		410.531	Payments to other Gov't(Police)	Chester County SWOT (Emergency Response Team (ERT)) (\$2.5K)	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
	Community & Economic Development	410.247	Community Policing	Community involvement events/supplies	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
	Contracted/ Professional Services	410.314	Legal Services (Police)	Actuals include Legal Expense from Personnel situation.	\$ 2,000	\$ 2,000	\$ 97,702	\$ (95,702)
		410.450	Contracted Services (Police)	Leases including maintenance & repair for car cameras (\$7.9K), body cameras (\$8.7K) & tairsrs (\$3.6K); Speed device calibration, certification, maintenance (\$1.2K), GPS tracking (\$1.5K), printers (\$3K), toxicology services (\$5K), SPCA for animal issues (\$1K).	\$ 32,000	\$ 32,000	\$ 17,410	\$ 14,590
	410.452	IT Services (Police)	All Covered (\$1281/mth); Microsoft office suite, email, other applications (\$3000); Intelligence/Research databases (Lexis Nexis \$1.8K & Magloclen \$400); Cody (\$6.3K); Scheduling system (\$350); Allocation of new GL costs (\$13K)	\$ 40,000	\$ 40,000	\$ 13,251	\$ 26,749	
Police Department Total					\$ 1,260,829	\$ 1,443,525	\$ 987,216	\$ 456,310
Fire Department	Salaries & Benefits	411.115	Salaries, Fire Marshall - PT	\$496 per pay period.	\$ 13,000	\$ 13,036	\$ 10,416	\$ 2,620
	Maintenance & Operations	411.448	Hydrant Fees	114 currently. Assume adding 10 for new development. \$436 per hydrant per year	\$ 54,018	\$ 54,018	\$ 43,560	\$ 10,458
		411.500	Foreign Fire Tax Contributions	Grant received and passed on to Fire companies	\$ 73,094	\$ 73,094	\$ 72,955	\$ 139
		411.532	Certificate of Occupancy	(blank)	\$ -	\$ -	\$ -	\$ -
		411.548	EMS Commission Funding	Fire & Ambulance Funding locked in by contract	\$ 470,000	\$ 470,000	\$ 469,958	\$ 42
		411.550	Misc. Contributions	(blank)	\$ 300	\$ 300	\$ -	\$ 300
		411.190	Medical Expenses (Reimb. Insur)	(blank)	\$ -	\$ -	\$ 450	\$ (450)
		411.210	COVID-19 Supplies	(blank)	\$ -	\$ -	\$ 2,062	\$ (2,062)
Fire Department Total					\$ 610,412	\$ 610,448	\$ 599,401	\$ 11,048
Public Works	Salaries & Benefits	430.100	Salaries, Public Works	Public works, including MS4 part-timer. 10% of PW salary is allocated to Sewer.	\$ 398,000	\$ 387,922	\$ 282,811	\$ 105,111
		430.180	Salaries, Overtime (PW)	2019 annualized	\$ 51,000	\$ 19,288	\$ 11,068	\$ 8,220
	Maintenance & Operations	430.246	Supplies, Signs	(blank)	\$ 10,000	\$ 10,000	\$ 4,854	\$ 5,146
		430.280	Road Maintenance Materials	Currently broken down in detail as shown below.	\$ -	\$ -	\$ -	\$ -
		430.281	Stone	(blank)	\$ 15,000	\$ 15,000	\$ 30,939	\$ (15,939)
		430.282	Skin Patching	(blank)	\$ 28,000	\$ 28,000	\$ -	\$ 28,000
		430.283	Skin Patching Oil	(blank)	\$ 10,000	\$ 10,000	\$ 1,065	\$ 8,935
		430.284	Black Top	(blank)	\$ 15,000	\$ 15,000	\$ 4,084	\$ 10,916
		430.285	Drainage Materials	(blank)	\$ 10,000	\$ 10,000	\$ 8,042	\$ 1,958
		430.286	Line Painting	(blank)	\$ 30,000	\$ 30,000	\$ 26,516	\$ 3,484
		430.287	Oil & Chip	Holding off on Oil & Chip with Slurry Seal combo to contain costs. (New method that we want to test as residents do not like Oil & Chip.)	\$ -	\$ -	\$ -	\$ -
		430.288	Slurry Seal	(blank)	\$ -	\$ -	\$ -	\$ -

Kennett Township 2020 Preliminary Financial Report
General Fund Expenses by Department

Department	Category 1	GL Account	Account Title	Description	2020 Budget	2020 Amended Budget	2020 YTD	YTD vs. Budget
Public Works	Maintenance &	430.289	Bridges	(blank)	\$ -	\$ -	\$ -	\$ -
		430.290	Snow & Ice Control Supplies	(blank)	\$ 80,000	\$ 80,000	\$ 19,631	\$ 60,369
		430.360	Electric, Street Lights	(blank)	\$ 4,000	\$ 4,000	\$ 462	\$ 3,538
		430.368	PA One Call	(blank)	\$ 1,000	\$ 1,000	\$ 730	\$ 270
		430.369	Household Hazardous Waste Disp	(blank)	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
		430.374	Maintenance, Traffic Signals	(blank)	\$ 12,500	\$ 12,500	\$ 5,849	\$ 6,651
		430.490	Miscellaneous (PW)	Not currently split out	\$ -	\$ -	\$ 129	\$ (129)
	Contracted/ Professional Services	430.450	Contracted Services (PW)	Street sweeping, tree work & grinding of yard waste pile	\$ 15,000	\$ 15,000	\$ 7,317	\$ 7,683
Public Works Total					\$ 682,500	\$ 640,710	\$ 403,496	\$ 237,214
Public Works Building	Maintenance & Operations	409.213	Small Equipment (PW Bldg)	Small equipment replacement for daily operations/tasks.	\$ 8,000	\$ 8,000	\$ 1,687	\$ 6,313
		409.220	General Expense (PW)	Split out below in Maintenance Supplies, Repair/Maintenance & Contracted Services	\$ -	\$ -	\$ -	\$ -
		409.250	Maintenance Supplies (PW Bldg)	General Bldg Expense, Garage Supplies and Uniforms. Conserve where possible.	\$ 20,000	\$ 20,000	\$ 10,913	\$ 9,087
		409.360	Utilities (PW Bldg)	Garage utilities with rough split of gas for Police vehicles moved to Police.	\$ 41,000	\$ 41,000	\$ 27,371	\$ 13,629
		409.370	Repair & Maintenance (PW Bldg)	Building and vehicle repair	\$ 60,000	\$ 60,000	\$ 12,539	\$ 47,461
	Contracted/ Professional Services	409.450	Contracted Services (PW Bldg)	Trash service, GPS Tracking	\$ 7,000	\$ 7,000	\$ 3,507	\$ 3,493
Public Works Building Total					\$ 136,000	\$ 136,000	\$ 56,016	\$ 79,984
Township Building	Maintenance & Operations	406.213	Small Equipment (Twp Bldg)	Not currently split out.	\$ -	\$ -	\$ -	\$ -
		406.220	General Expense (Twp Building)	Split out primarily in Repair/Maintenance & Contracted Services	\$ -	\$ -	\$ 474	\$ (474)
		406.250	Maintenance Supplies (Twp Bldg)	Not currently split out.	\$ -	\$ -	\$ -	\$ -
		406.360	Utilities (Twp Bldg)	Utilities: Electric \$18K, Oil \$7.5K, Verizon \$2.3K, Phone system \$6.2K, Cell phones \$6K	\$ 34,000	\$ 34,000	\$ 30,829	\$ 3,171
		406.361	Utilities (The Pines)	(blank)	\$ -	\$ -	\$ 1,986	\$ (1,986)
		406.370	Repair & Maintenance (Twp Bldg)	Typical repairs and maintenance for daily operations.	\$ 15,000	\$ 15,000	\$ 18,196	\$ (3,196)
		406.373	Common Area Maintenance(Pines)	(blank)	\$ -	\$ -	\$ 7,081	\$ (7,081)
	Contracted/ Professional Services	406.450	Contracted Services (Twp Bldg)	Lawn/landscaping (\$31.5K), office equipment leases (\$12K), cleaning service (\$12K), building repair/maintenance/painting (\$10K), bldg security system (\$4.4K), elevator inspec/maint (\$4K), pest control (\$1.5K), window cleaning (\$1.1K), carpet cleaning (\$1K), generator (\$1K), misc (\$2K). Video maintenance every 3 yrs.	\$ 81,000	\$ 81,000	\$ 27,958	\$ 53,042
Township Building Total					\$ 130,000	\$ 130,000	\$ 86,523	\$ 43,477
Employee Benefits	Salaries & Benefits	487.191	Uniform Maintenance (PW)	Included in general expenses above.	\$ -	\$ -	\$ -	\$ -
		487.192	Social Security & Medicare	SS 6.2%; Medicare 1.45% of salaries	\$ 85,000	\$ 80,480	\$ 69,608	\$ 10,872
		487.194	Unemployment Taxes	(blank)	\$ 6,800	\$ 9,225	\$ 7,444	\$ 1,781
		487.196	Medical & Dental Insurance	(blank)	\$ 284,000	\$ 254,427	\$ 199,280	\$ 55,147
		487.197	Employee Pension Plan	Minimum Municipal Obligation - Non-Uniform	\$ 164,454	\$ 164,454	\$ -	\$ 164,454
		487.198	Life & Disability Insurance	(blank)	\$ 3,000	\$ 6,000	\$ 4,753	\$ 1,247

**Kennett Township 2020 Preliminary Financial Report
General Fund Expenses by Department**

Department	Category 1	GL Account	Account Title	Description	2020 Budget	2020 Amended Budget	2020 YTD	YTD vs. Budget
Employee Benefits	Salaries & Benefits	487.199	Employee Savings Plan	457b retirement plan, max of 3% salary match. 2020 Actuals include \$13.6K for 2019 contributions paid in 2020.	\$ 34,000	\$ 40,781	\$ 53,633	\$ (12,852)
		487.190	Post Employment Medical (COBRA)	Reimbursed by COBRA participant. We are required to offer COBRA to former employees.		\$ -	\$ 7,284	\$ (7,284)
		487.195	Worker's Comp Payment (Reimb.)	(blank)		\$ -	\$ (0)	\$ 0
		487.187	487.187 - Auto Allowance	Reimbursed by COBRA participant. We are required to offer COBRA to former employees.		\$ -	\$ 1,200	\$ (1,200)
Employee Benefits Total					\$ 577,254	\$ 555,366	\$ 343,200	\$ 212,165
Tax Collection	Contracted/ Professional Services	403.450	Contracted Services - EIT	Net out of revenue currently. May split out in future	\$ -	\$ -	\$ -	\$ -
		403.451	Contracted Services - RE Taxes	(blank)	\$ 3,500	\$ 3,500	\$ 2,897	\$ 603
		403.490	Miscellaneous (Tax)	(blank)	\$ -	\$ -	\$ -	\$ -
Tax Collection Total					\$ 3,500	\$ 3,500	\$ 2,897	\$ 603
Insurance	Maintenance & Operations	409.415	Expenses (Reimburs. by Insur)	(blank)	\$ -	\$ -	\$ -	\$ -
		486.351	Property & Liability Insurance	(blank)	\$ 83,000	\$ 83,000	\$ 80,853	\$ 2,147
		486.353	Bonds	(blank)	\$ 11,000	\$ 11,000	\$ 5,480	\$ 5,520
		486.354	Worker's Comp. Insur. (General)	(blank)	\$ 100,000	\$ 100,000	\$ 59,632	\$ 40,368
Insurance Total					\$ 194,000	\$ 194,000	\$ 145,965	\$ 48,035
Engineering	Contracted/ Professional Services	408.310	Engineering Services - General	Includes typical consultation on General Fund operational matters plus projects. Specifically, \$11.2K for Cedarcroft/Rt 1/82 crosswalk design.	\$ 91,200	\$ 91,200	\$ 23,913	\$ 67,287
		408.312	Engineering Services - MS4	\$50K Total Max Daily Load projects required by MS4 (Anson B. Nixon); AECOM (\$85K for basin project); Project to create Storm Water Utility (\$40K)	\$ 175,000	\$ 175,000	\$ 108,614	\$ 66,386
		408.313	Planning Serv & Landscape Arch	Minimize new efforts. Utilize new staff member	\$ 20,000	\$ 20,000	\$ 3,351	\$ 16,649
		408.315	Engineering Serv -Grant Writing	DELTA (\$8K in payments from prior grants, \$15K for new 5 Points grant, \$15K Magnolia trail grant request. Plus \$9.5K in Sewer.	\$ 30,000	\$ 30,000	\$ 28,030	\$ 1,970
		408.316	Engineering Serv -Traffic	None expected in 2020. If any are required on behalf of development projects, they will be reimbursable.	\$ -	\$ -	\$ -	\$ -
		408.317	Trail Consultant	Magnolia trail design	\$ 15,000	\$ 15,000	\$ 20,445	\$ (5,445)
		408.318	Billable Consultants	Not a budgeted item. If any are required on behalf of development projects, they will be reimbursable or from Escrow.	\$ -	\$ -	\$ -	\$ -
		408.454	Engineering Grant Exp (Match)	Part of Grant Match budgeted under 492.701.		\$ -	\$ 14,315	\$ (14,315)
Engineering Total					\$ 331,200	\$ 331,200	\$ 198,668	\$ 132,532
Information Technology	Contracted/ Professional Services	407.452	IT Services (General)	All Covered (\$1281/month (EMS pays equal amount)), Microsoft office suite, email, other applications (\$7000), Website (\$3200), Gov Office (\$950 hosting), Laserfiche doc mgmt (\$1400); Computers/equipment (\$2K); Payroll system & services (\$3K), Conf line (\$200), \$30K IT projects (new GL/reporting/grant management implementation \$30K & 1st yr license \$23K (of which \$13K allocated to each of sewer & Police)	\$ 60,000	\$ 60,000	\$ 51,420	\$ 8,580
		407.21	IT Supplies & Equipment	Shares IT Services (General) budget but chose to break it out after budget was set.		\$ -	\$ 2,939	\$ (2,939)

**Kennett Township 2020 Preliminary Financial Report
General Fund Expenses by Department**

Department	Category 1	GL Account	Account Title	Description	2020 Budget	2020 Amended Budget	2020 YTD	YTD vs. Budget
Information					\$ 60,000	\$ 60,000	\$ 54,359	\$ 5,641
Technology Total								
Contributions	Community & Economic Development	459.520	Kennett Area Senior Center	Quarterly contribution	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
		459.521	Historic Kennett Square	Annual \$20K	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
		459.522	Mushroom Festival	\$10K per year.	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
		459.523	Brandywine Red Clay Alliance	Annual contribution	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
		459.524	Kennett Flash	Annual contribution	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
		459.525	SCCOOT transportation service	Requesting that local gov't for municipalities it serves donate \$27K, which results in a small increase for Kennett.	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
		459.526	Holiday Village (Reimbursable)	100% reimbursement hits revenue.	\$ 27,000	\$ 27,000	\$ -	\$ 27,000
		459.527	Library Scholarship Program	Annual contribution to Library scholarship program.	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
		456.540	Library Capital Contribution to Bldg	Library requested donation for construction of the new library. In lieu of a tax increase in 2020, the contribution will be funded by the General Fund.	\$ 117,000	\$ 117,000	\$ 121,000	\$ (4,000)
Contributions Total					\$ 177,000	\$ 177,000	\$ 146,500	\$ 30,500
Community Development	Community & Economic Development	460.540	Brandywine Vly Scenic Byway Com	Annual contribution to commission; 5 townships all contribute	\$ 500	\$ 500	\$ 500	\$ -
		460.541	Road Beautification	(blank)	\$ -	\$ -	\$ -	\$ -
		460.542	Environmental Advisory Committ.	\$2.5K for Brandywine Conservancy to update the Woodland Classification and Forest Interior Map. \$500 misc funds for a combination of Garden Way supplies (mulch, fertilizer, etc.).	\$ 3,000	\$ 3,000	\$ 465	\$ 2,535
		460.543	Land Conservancy AdvisoryCounc.	No generic committee money. Special projects would hit specific line items	\$ -	\$ -	\$ -	\$ -
		460.544	Trails and Sidewalk Committee	No generic committee money. Special projects would hit specific line items/open space	\$ -	\$ -	\$ -	\$ -
		460.545	Historic Commission	Commission request (\$1.2K for dues, programs, market at the Pines); Brandywine Battlefield grant match (\$2K). Hold on Isaac Allen house (\$6.4K) to conserve spending.	\$ 3,200	\$ 3,200	\$ 6,145	\$ (2,945)
		460.546	Township Events	No office hours for 2020.	\$ -	\$ -	\$ 506	\$ (506)
		460.547	Land Stewardship Program	Current initiatives total \$24.2K: Barkingfield Park maintenance (\$7.2K); Land Stewardship coordinator (\$15K); Understanding Woodlands TLC program (\$1K); CBLs speaker series (\$1K) New Initiatives: Stewardship plans for Spar Hill/municipal protected land (\$11.25K). All others on hold to conserve costs. 2019 budget of \$33K included in Sustainable Dev line item. Some of these costs may be able to go to Open Space.	\$ 35,450	\$ 35,450	\$ 5,000	\$ 30,450
Community Development Total					\$ 42,150	\$ 42,150	\$ 12,616	\$ 29,534

**Kennett Township 2020 Preliminary Financial Report
General Fund Expenses by Department**

Department	Category 1	GL Account	Account Title	Description	2020 Budget	2020 Amended Budget	2020 YTD	YTD vs. Budget
Economic Development	Community & Economic Development	463.453	Grant Management	2019 includes some fees for Sustainable Dev Director, which will be moved to Sustainable Dev line item for 2020.	\$ -	\$ -	\$ -	\$ -
		463.454	Grant Expenses (Match)	\$10.5K LRK Econ Dev Ordinance Project (this is the match to a grant that is funding \$59K.)	\$ 10,500	\$ 10,500	\$ -	\$ 10,500
		463.456	Economic Development Office	\$50K Economic Dev salary contribution via Historic Kennett Sq (Contract through 2020)	\$ 50,000	\$ 50,000	\$ 37,500	\$ 12,500
		463.457	Sustainable Development Office	\$80K to focus on Indoor Agriculture. Other efforts on hold to conserve costs.	\$ 80,000	\$ 80,000	\$ -	\$ 80,000
Economic Development Total					\$ 140,500	\$ 140,500	\$ 37,500	\$ 103,000
Open Space	Community & Economic Development	454.570	Parks & Prop - Anson Nxn Author	Budgeted under Open Space Fund but doesn't currently qualify. Paying Q2-Q4 out	\$ -	\$ -	\$ 30,900	\$ (30,900)
		461.455	Grant Expenses	Budgeted under Open Space Fund but doesn't currently qualify. Paying out of GF.	\$ -	\$ -	\$ 34,028	\$ (34,028)
		461.630	Parks & Prop Barkingfield Park	Budgeted under Open Space Fund but doesn't currently qualify. Paying out of GF.	\$ -	\$ -	\$ 2,512	\$ (2,512)
Open Space Total					\$ -	\$ -	\$ 67,440	\$ (67,440)
Refund of Prior Year Revenue	Maintenance & Operations	491.491	Refund of Prior Year Revenue	(blank)	\$ -	\$ -	\$ 496	\$ (496)
Refund of Prior Year Revenue Total					\$ -	\$ -	\$ 496	\$ (496)
Unrealized Gain/Loss	Maintenance & Operations	482.414	Unrealized Loss	(blank)	\$ -	\$ -	\$ -	\$ -
Unrealized Gain/Loss Total					\$ -	\$ -	\$ -	\$ -
Fraud (Alleged)					\$ -	\$ -	\$ -	\$ -
Fraud Investigation/Recovery	Fraud Investigation/Recovery				\$ -	\$ -	\$ 578,512	\$ (578,512)
Fraud Investigation/Recovery Total					\$ -	\$ -	\$ 578,512	\$ (578,512)
Grand Total					\$ 5,291,705	\$ 5,341,500	\$ 4,403,940	\$ 937,560