



KENNETT TOWNSHIP  
FINANCE & HR DEPARTMENT

TO: Kennett Township Board of Supervisors

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FROM: Amy Heinrich, Finance & HR Director, Treasurer  
Subject: Monthly Report – August

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- Preliminary YTD Financial Report for the General Fund is attached; to be continuously improved and shared regularly:
  - We are monitoring both Earned Income Tax and Real Estate Tax revenue for impact from COVID. Some details are included in the Financial Report.
  - Financials for all Funds will be available on our website shortly and will be in the next Financial Package.
  - We are preparing to kick-off the budget process for 2021. This will include a full-year 2020 forecast.
- We are undergoing our 2019 audit conducted by Maillie, a reputable third-party auditor that specializes in the government sector. The process is stretched out vs. a normal year given both COVID limitations and the unique post-fraud process.
- New General Ledger implementation: We are well underway on the implementation of Sage Intacct, our new General Ledger system. We are actively converting 2020 data and beginning training. We are now targeting an October implementation, but may adjust further given multiple priorities. We don't want to sacrifice quality for speed.
- Sewer billing was delayed due to staff turnover and then COVID. New low-contact efficient processes rolled-out with 4Q 2019 billing that took place late Spring and include a print and mail service from our systems vendor and lock-box capability with our bank. First & second quarter 2020 billing will go out soon and we will target billing for 4-6 weeks after the quarter-end going forward. There is a natural delay due to the dependency on water volumes from two different water companies.
- Most importantly, with the final member joining in late July, we have a true Finance & HR Department. We have many projects ahead of us still but continue to make forward progress every day as the team is getting up-to-speed.
  - Denise Serino is our newest member who joined our team in late July as our new Finance & Procurement Specialist. She brings 20 years of local government experience in this space. Denise will enable us to finalize our procurement process improvements, support bidding and contract requirements, catch up on grant and escrow administration and overall keep up with the never-ending Finance workload and projects.
  - Jasmin Lopez, who joined us in April, is fully up-to-speed and now handling the vast majority of the heavy load of Accounts Payable and Sewer Billing, amongst other things. Jasmin has welcomed and successfully tackled every new challenge that we have thrown at her.
  - Dina McIlvaine, who joined in February, is the jack-of-all-trades in Finance & HR and our resident excel and systems guru. Upon arrival, she dove into everything with me and is now training the others, made all the sewer billing improvements, is managing the General Ledger implementation, and handles most Human Resource items, including but not limited to payroll.

# Kennett Township Financial Report - Preliminary\*

YTD 2020 As of July 31st, 2020

## GENERAL FUND

	2020 Budget	2020 Amended Budget	2020 YTD
<b>Revenue</b>			
<b>Taxes</b>			
Earned Income Taxes	\$ 2,824,000	\$ 2,824,000	\$ 1,443,671
Real Estate Taxes	\$ 1,629,000	\$ 1,629,000	\$ 1,587,144
Real Estate Transfer Taxes	\$ 330,000	\$ 330,000	\$ 376,531
<b>Taxes Total</b>	<b>\$ 4,783,000</b>	<b>\$ 4,783,000</b>	<b>\$ 3,407,346</b>
<b>Fees, Fines, Grants, Interest</b>			
Licenses and Permits	\$ 622,205	\$ 622,205	\$ 229,918
Grants	\$ 262,927	\$ 262,927	\$ 44,715
Planning & Zoning	\$ 68,469	\$ 68,469	\$ 19,797
Fine & Penalties	\$ 54,000	\$ 54,000	\$ 1,031
Interest	\$ 20,500	\$ 20,500	\$ 24,104
Reimbursement	\$ 42,000	\$ 42,000	\$ 59,589
Other Income	\$ 12,000	\$ 12,000	\$ 16,366
Unrealized Gain/Loss	\$ -	\$ -	\$ 30,767
<b>Fees, Fines, Grants, Interest Total</b>	<b>\$ 1,082,101</b>	<b>\$ 1,082,101</b>	<b>\$ 426,287</b>
<b>Fraud Recovery</b>		<b>\$ -</b>	<b>\$ 1,000,000</b>
<b>Revenue Total</b>	<b>\$ 5,865,101</b>	<b>\$ 5,865,101</b>	<b>\$ 4,833,633</b>
<b>Expense</b>			
Salaries & Benefits	\$ 2,871,693	\$ 2,921,488	\$ 1,367,096
Maintenance & Operations	\$ 1,424,662	\$ 1,424,662	\$ 619,235
Contracted/ Professional Services	\$ 634,700	\$ 634,700	\$ 409,925
Community & Economic Development	\$ 243,650	\$ 243,650	\$ 68,967
Fraud (Alleged)	\$ -	\$ -	\$ -
Fraud Investigation/Recovery	\$ -	\$ -	\$ 329,810
<b>Expense Total</b>	<b>\$ 5,174,705</b>	<b>\$ 5,224,500</b>	<b>\$ 2,795,034</b>
<b>Transfers to Capital Fund</b>	<b>\$ (652,000)</b>	<b>\$ (652,000)</b>	<b>\$ (401,931)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ 38,396</b>	<b>\$ (11,399)</b>	<b>\$ 1,636,668</b>

\* Preliminary, pending final reconciliation.

**Kennett Township 2020 Preliminary Financial Report**  
**General Fund Revenue**

**Fund**                    **1**

Type	Category 1	Category 2	GL Account	Account Title	2020 Budget	2020 YTD		
Revenue	Taxes	Earned Income Taxes	310.211	Earned Income Tax	\$ 2,824,000	\$ 1,443,671		
		Real Estate Taxes	301.111	RE Taxes - General Millage	\$ 155,000	\$ 148,421		
			301.125	RE Taxes - EMS Millage	\$ 1,474,000	\$ 1,413,395		
			301.201	RE Taxes - Prior Year's	\$ -	\$ 25,327		
			301.601	RE Taxes - Interim	\$ -	\$ -		
		Real Estate Transfer Taxes	310.112	Real Estate Transfer Tax	\$ 330,000	\$ 376,531		
	Fees, Fines, Grants, Interest	Licenses and Permits		321.470	Street Light Fees	\$ 4,645	\$ 5,165	
				321.800	Cable Franchise Fee	\$ 140,000	\$ 90,179	
				322.501	Road Opening Permits	\$ -	\$ 540	
				362.410	Building Permit Fees	\$ 377,525	\$ 113,799	
				362.421	Rental Registration Fees	\$ 3,800	\$ 3,940	
				362.459	Use & Occupancy Permit Fees	\$ 12,500	\$ 5,195	
				362.469	UCC Fees - Act 45	\$ 900	\$ 621	
				362.480	Misc Zoning & Building Fees	\$ 82,835	\$ 10,479	
				Planning & Zoning	361.301	Land Dev/Subdivision Fees	\$ 38,700	\$ 900
					361.330	Conditional Use Fees	\$ 7,869	\$ 7,937
					361.340	Zoning Hearing Fees	\$ 4,500	\$ 2,000
					361.350	Zoning Permits/Land Use Fees	\$ 17,400	\$ 8,960
				Fine & Penalties	331.495	Fine & Penalties	\$ 54,000	\$ 1,031
				Grants	354.150	Recycling Grant	\$ 51,500	\$ 1,637
					354.170	State Grants	\$ -	\$ 23,054
					356.011	Public Utility Revenue	\$ 4,800	\$ 9,986
					356.041	Liquor Licenses	\$ 400	\$ 400
					356.051	State Pension Aid	\$ 133,133	\$ -
					356.071	Foreign Fire Insurance Act	\$ 73,094	\$ -
					356.113	Payments in Lieu of Taxes	\$ -	\$ -
					357.041	Private Grant	\$ -	\$ 9,638
				Interest	341.510	Interest Income	\$ 20,500	\$ 24,104
				Reimbursement	361.320	Engineering & Legal Reimb.	\$ -	\$ 10,391
					362.183	Overtime Reimbursement	\$ 15,000	\$ 11,358

**Kennett Township 2020 Preliminary Financial Report**  
**General Fund Revenue**

Type	Category 1	Category 2	GL Account	Account Title	2020 Budget	2020 YTD
Revenue	Fees, Fines, Grants,	Reimbursement	367.992	Holiday Village Reimbursement	\$ 27,000	\$ 9,236
			391.991	Insurance Reimbursement	\$ -	\$ 902
			391.992	Health Insurance Reimbursement		\$ 24,729
			395.992	Worker's Comp. Insur. Reimb.	\$ -	\$ 2,972
	Other Income		361.485	Misc Income	\$ -	\$ 591
			361.599	Sale of Copies, Supplies	\$ -	\$ 1,195
			362.481	Misc Public Works Income	\$ -	\$ 1,408
			362.483	Misc Police Income	\$ 12,000	\$ 13,172
			395.994	Refund of prior year expenses	\$ -	\$ -
		Unrealized Gain/Loss	341.515	Unrealized Gain/Loss	\$ -	\$ 30,767
	Fraud Recovery	(blank)	332.332	Fraud Recovery		\$ 1,000,000
	<b>Revenue Total</b>				<b>\$ 5,865,101</b>	<b>\$ 4,833,633</b>

**Kennett Township 2020 Financial Report  
General Fund Expense Detail**

Department	Category 1	GL Account	Account Title	Description	2020 Budget	2020 Amended Budget	2020 YTD
Administration	Salaries & Benefits	400.105	Salaries, Board of Supervisors	(blank)	\$ 7,500	\$ 7,500	\$ 3,750
		401.100	Salaries, Office Staff	(blank)	\$ 498,000	\$ 471,911	\$ 196,060
		401.180	Salaries, Overtime (Office)	Office staff overtime for BOS and Committee meetings, events, initiatives	\$ 15,000	\$ 3,856	\$ 2,521
		402.100	Salaries, Finance & HR	Just started breaking out. Need to reclass first several months.	\$ -	\$ -	\$ 34,070
	Maintenance & Operations	401.210	Office supplies, equip, furnit.	Office supplies, equipment, & accessories/furniture	\$ 15,500	\$ 15,500	\$ 3,207
		401.220	General Expense (Admin)	Meetings, meals, holiday luncheon, employee picnic, misc	\$ 7,500	\$ 7,500	\$ 1,600
	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	\$ 7,000	
	401.342	Printing & Advertising	Required Legal Advertisements, Newsletter	\$ 2,000	\$ 2,000	\$ 1,404	
	401.390	Bank Service Charges/Fees	(blank)	\$ 5,000	\$ 5,000	\$ 5,551	
	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	\$ 3,088	
	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)	
	401.490	Miscellaneous (Admin)	2019 includes new hire expenses.	\$ 10,000	\$ 10,000	\$ 3,190	
	401.531	Payments to other Gov't bodies	Real Estate Taxes for parcels not yet exempt.	\$ 20,000	\$ 20,000	\$ 1,241	
	Contracted/ Professional Services	401.314	Legal Services (Admin)	(blank)	\$ 30,000	\$ 30,000	\$ 45,860
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	\$ 43,869	

**Kennett Township 2020 Financial Report**  
**General Fund Expense Detail**

Department	Category 1	GL Account	Account Title	Description	2020 Budget	2020 Amended Budget	2020 YTD	
<b>Administration Total</b>					<b>\$ 690,500</b>	<b>\$ 653,268</b>	<b>\$ 350,796</b>	
<b>Planning and Zoning</b>	<b>Salaries &amp; Benefits</b>	414.100	<b>Salaries (P&amp;Z)</b>	(blank)	\$ 188,000	\$ 155,153	\$ 71,277	
		414.117	<b>Salaries, Planning Commission</b>	\$1650 per quarter for members	\$ 6,600	\$ 6,600	\$ 3,300	
			414.180	<b>Salaries, Overtime (P&amp;Z)</b>	(blank)	\$ -	\$ 819	\$ 819
	<b>Maintenance &amp; Operations</b>		414.220	<b>General Expense (P&amp;Z)</b>	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	\$ 3,505
			414.240	<b>Act 45 Fees</b>	State required; offset 100% by Revenue	\$ 760	\$ 760	\$ -
			414.307	<b>Building Permit Reviews</b>	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	\$ 26,395
			414.308	<b>Conditional Use Hearing Exp</b>	(blank)		\$ -	\$ -
			414.309	<b>Zoning Hearing Board</b>	\$7.5K in Legal Ads, remainder consultants (Harvey, Hagerty, Sage & Unruh Turner Burke & Frees)	\$ 15,500	\$ 15,500	\$ 9,032
			414.454	<b>Planning Grant Expenses</b>	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
		<b>Contracted/ Professional Services</b>	414.314	<b>Legal Services (P&amp;Z)</b>	Usually for Conditional Use. 100% covered by Conditional Use fee included in Revenue	\$ 8,000	\$ 8,000	\$ 1,279
<b>Planning and Zoning Total</b>					<b>\$ 255,860</b>	<b>\$ 223,833</b>	<b>\$ 122,226</b>	
<b>Police Department</b>	<b>Salaries &amp; Benefits</b>	410.100	<b>Salaries, Police</b>	(blank)	\$ 865,000	\$ 888,878	\$ 448,477	
		410.180	<b>Salaries, Overtime (Police)</b>	For 2020, will separate reimbursable overtime (grants/hired services) vs. regular OT needs. Was combined in 2019.	\$ 20,000	\$ 37,642	\$ 25,868	
			410.183	<b>Salaries, Overtime Reimbursable</b>	Hard to estimate but offset by revenue	\$ 15,000	\$ -	\$ -
			410.191	<b>Uniform Maintenance (Police)</b>	Per CBA	\$ 3,000	\$ 3,000	\$ -
			410.192	<b>Social Security &amp; Medi (Police)</b>	SS 6.2%; Medicare 1.45% of salaries	\$ 71,528	\$ 71,062	\$ -
			410.194	<b>Unemployment Taxes (Police)</b>	(blank)	\$ -	\$ -	\$ -
			410.196	<b>Medical &amp; Dental Insur (Police)</b>	Budget didn't split out Police from others. Actuals show split.	\$ -	\$ 163,079	\$ 62,433
			410.197	<b>Employee Pension Plan (Police)</b>	Minimum Municipal Obligation (MMO) paid in Fall	\$ 83,611	\$ 83,611	\$ 20
			410.198	<b>Life, Disability, H&amp;L Insurance</b>	Life and Disability (\$9.2K). Heart & Lung (\$5K)	\$ 14,200	\$ 15,967	\$ 5,785
			410.199	<b>Employee Savings Plan (Police)</b>	Max of 3% salary match	\$ 27,000	\$ 27,796	\$ -
			410.354	<b>Worker's Comp. Insur. (Police)</b>	Currently not split out for Police only.	\$ -	\$ -	\$ -
		410.460	<b>Training &amp; Conferences (Police)</b>	Training, travel and dues	\$ 8,000	\$ 4,000	\$ 260	

**Kennett Township 2020 Financial Report**  
**General Fund Expense Detail**

Department	Category 1	GL Account	Account Title	Description	2020 Budget	2020 Amended Budget	2020 YTD
Police Department	Salaries & Benefits	410.461	Tuition Reimbursement (Police)	Benefit provided via CBA. Currently only one officer utilizing.	\$ 10,000	\$ 5,000	\$ -
	Maintenance & Operations	410.210	Office Supplies (Police)	Combined office supplies and printing.	\$ 1,750	\$ 1,750	\$ 405
		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	\$ 6,614
		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	\$ 1,383
		410.238	Uniforms (Police)	Includes replacements and new hire uniforms.	\$ 2,000	\$ 2,000	\$ 119
		410.241	Gasoline	Estimate. Actuals currently included with Garage Util.	\$ 19,000	\$ 19,000	\$ -
		410.324	Cell Phone Expense	Per CBA	\$ 6,240	\$ 6,240	\$ 3,039
		410.374	Vehicle Maintenance & Repair	(blank)	\$ 10,000	\$ 10,000	\$ 4,045
		410.420	Dues & Subscriptions (Police)	Not currently split out	\$ -	\$ -	\$ 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	\$ -
	Contracted/ Professional Services	410.314	Legal Services (Police)	Actuals include Legal Expense from Personnel situation.	\$ 2,000	\$ 2,000	\$ 92,307
		410.450	Contracted Services (Police)	Leases including maintenance & repair for car cameras (\$7.9K), body cameras (\$8.7K) & tairs (\$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	\$ 14,599
		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	\$ 10,972
<b>Police Department Total</b>					<b>\$ 1,260,829</b>	<b>\$ 1,443,525</b>	<b>\$ 679,149</b>
Fire Department	Salaries & Benefits	411.115	Salaries, Fire Marshall - PT	\$496 per pay period.	\$ 13,000	\$ 13,036	\$ 7,440
	Maintenance & Operations	411.448	Hydrant Fees	114 currently. Assume adding 10 for new development. \$436 per hydrant per year	\$ 54,018	\$ 54,018	\$ 30,492
		411.500	Foreign Fire Tax Contributions	Grant received and passed on to Fire companies	\$ 73,094	\$ 73,094	\$ -
		411.532	Certificate of Occupancy	(blank)		\$ -	\$ -
		411.548	EMS Commission Funding	Fire & Ambulance Funding locked in by contract	\$ 470,000	\$ 470,000	\$ 235,000
		411.550	Misc. Contributions	(blank)	\$ 300	\$ 300	\$ -

**Kennett Township 2020 Financial Report  
General Fund Expense Detail**

Department	Category 1	GL Account	Account Title	Description	2020 Budget	2020 Amended Budget	2020 YTD
Fire Department	Maintenance &	411.190	Medical Expenses (Reimb. Insur)	(blank)		\$ -	\$ 450
		411.210	COVID-19 Supplies	(blank)		\$ -	\$ 2,062
<b>Fire Department Total</b>					<b>\$ 610,412</b>	<b>\$ 610,448</b>	<b>\$ 275,444</b>
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	\$ 208,179
		430.180	Salaries, Overtime (PW)	2019 annualized	\$ 51,000	\$ 19,288	\$ 8,045
	Maintenance & Operations	430.246	Supplies, Signs	(blank)	\$ 10,000	\$ 10,000	\$ 3,237
		430.280	Road Maintenance Materials	Currently broken down in detail as shown below.	\$ -	\$ -	\$ -
		430.281	Stone	(blank)	\$ 15,000	\$ 15,000	\$ 3,510
		430.282	Skin Patching	(blank)	\$ 28,000	\$ 28,000	\$ -
		430.283	Skin Patching Oil	(blank)	\$ 10,000	\$ 10,000	\$ 1,065
		430.284	Black Top	(blank)	\$ 15,000	\$ 15,000	\$ 1,067
		430.285	Drainage Materials	(blank)	\$ 10,000	\$ 10,000	\$ 5,363
		430.286	Line Painting	(blank)	\$ 30,000	\$ 30,000	\$ -
		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)	\$ -	\$ -	\$ -
		430.289	Bridges	(blank)	\$ -	\$ -	\$ -
		430.290	Snow & Ice Control Supplies	(blank)	\$ 80,000	\$ 80,000	\$ 19,631
		430.360	Electric, Street Lights	(blank)	\$ 4,000	\$ 4,000	\$ 1,253
		430.368	PA One Call	(blank)	\$ 1,000	\$ 1,000	\$ 573
		430.369	Household Hazardous Waste Disp	(blank)	\$ 3,000	\$ 3,000	\$ -
		430.374	Maintenance, Traffic Signals	(blank)	\$ 12,500	\$ 12,500	\$ 1,512
		430.490	Miscellaneous (PW)	Not currently split out	\$ -	\$ -	\$ (351)
		Contracted/ Professional Services	430.450	Contracted Services (PW)	2019 includes some paving which will all be in capital fund next year. Remaining budget is for street sweeping and tree work.	\$ 15,000	\$ 15,000
<b>Public Works Total</b>					<b>\$ 682,500</b>	<b>\$ 640,710</b>	<b>\$ 257,631</b>
Public Works Building	Maintenance & Operations	409.213	Small Equipment (PW Bldg)	Small equipment replacement for daily operations/tasks.	\$ 8,000	\$ 8,000	\$ 1,040
		409.220	General Expense (PW)	Split out below in Maintenance Supplies, Repair/Maintenance & Contracted Services	\$ -	\$ -	\$ 192
	409.250	Maintenance Supplies (PW Bldg)	General Bldg Expense, Garage Supplies and Uniforms. Conserve where possible.	\$ 20,000	\$ 20,000	\$ 14,250	
	409.360	Utilities (PW Bldg)	Garage utilities with rough split of gas for Police vehicles moved to Police.	\$ 41,000	\$ 41,000	\$ 19,068	
	409.370	Repair & Maintenance (PW Bldg)	Building and vehicle repair	\$ 60,000	\$ 60,000	\$ 5,993	
	Contracted/ Professional Services	409.450	Contracted Services (PW Bldg)	Trash service, GPS Tracking	\$ 7,000	\$ 7,000	\$ 2,450
<b>Public Works Building Total</b>					<b>\$ 136,000</b>	<b>\$ 136,000</b>	<b>\$ 42,994</b>



**Kennett Township 2020 Financial Report**  
**General Fund Expense Detail**

Department	Category 1	GL Account	Account Title	Description	2020 Budget	2020 Amended Budget	2020 YTD
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	\$ -	\$ -	\$ 333
		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	\$ 23,108
		406.361	Utilities (The Pines)	(blank)		\$ -	\$ 1,817
		406.370	Repair & Maintenance (Twp Bldg)	Typical repairs and maintenance for daily operations.	\$ 15,000	\$ 15,000	\$ 2,955
		406.373	Common Area Maintenance(Pines)	(blank)		\$ -	\$ 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
<b>Township Building Total</b>					<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 54,784</b>
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	\$ 79,524
		487.194	Unemployment Taxes	(blank)	\$ 6,800	\$ 9,225	\$ 9,627
		487.196	Medical & Dental Insurance	(blank)	\$ 284,000	\$ 254,427	\$ 148,062
		487.197	Employee Pension Plan	Munimum Municipal Obligation - Non-Uniform	\$ 164,454	\$ 164,454	\$ -
		487.198	Life & Disability Insurance	(blank)	\$ 3,000	\$ 6,000	\$ 2,813
		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	\$ 41,492
		487.190	Post Employment Medical (COBRA)	Reimbursed by COBRA participant. We are required to offer COBRA to former employees.		\$ -	\$ 5,018
		487.195	Worker's Comp Payment (Reimb.)	(blank)		\$ -	\$ 2,255
<b>Employee Benefits Total</b>					<b>\$ 577,254</b>	<b>\$ 555,366</b>	<b>\$ 288,791</b>
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
		403.490	Miscellaneous (Tax)	(blank)	\$ -	\$ -	\$ -
<b>Tax Collection Total</b>					<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 2,897</b>
Insurance	Maintenance & Operations	409.415	Expenses (Reimburs. by Insur)	(blank)	\$ -	\$ -	\$ -
		486.351	Property & Liability Insurance	(blank)	\$ 83,000	\$ 83,000	\$ 87,482
		486.353	Bonds	(blank)	\$ 11,000	\$ 11,000	\$ 3,030

**Kennett Township 2020 Financial Report**  
**General Fund Expense Detail**

Department	Category 1	GL Account	Account Title	Description	2020 Budget	2020 Amended Budget	2020 YTD
Insurance	Maintenance &	486.354	Worker's Comp. Insur. (General)	(blank)	\$ 100,000	\$ 100,000	\$ 58,882
<b>Insurance Total</b>					<b>\$ 194,000</b>	<b>\$ 194,000</b>	<b>\$ 149,394</b>
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	\$ 17,160
		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	\$ 92,605
		408.313	Planning Serv & Landscape Arch	Minimize new efforts. Utilize new staff member	\$ 20,000	\$ 20,000	\$ 2,476
		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	\$ 18,000
		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	\$ 4,976
		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.	\$ -	\$ -	\$ 2,787
<b>Engineering Total</b>					<b>\$ 331,200</b>	<b>\$ 331,200</b>	<b>\$ 138,004</b>
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	\$ 28,820
		407.21	IT Supplies & Equipment	Shares IT Services (General) budget but chose to break it out after budget wa	\$ -	\$ -	\$ 4,830
<b>Information Technology Total</b>					<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 33,650</b>
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	\$ -
		459.523	Brandywine Red Clay Alliance	Annual contribution	\$ 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	\$ -
		459.527	Library Scholarship Program	Annual contribution to Library scholarship program.	\$ 1,500	\$ 1,500	\$ -
459.528	Rt 52 Bikepath	Assuming nothing for 2020	\$ -	\$ -	\$ -		

**Kennett Township 2020 Financial Report**  
**General Fund Expense Detail**

Department	Category 1	GL Account	Account Title	Description	2020 Budget	2020 Amended Budget	2020 YTD
<b>Contributions Total</b>					\$ 60,000	\$ 60,000	\$ 25,500
<b>Community Development</b>	<b>Community &amp; Economic Development</b>	460.540	<b>Brandywine Vly Scenic Byway Com</b>	Annual contribution to commission; 5 townships all contribute	\$ 500	\$ 500	\$ 500
		460.541	<b>Road Beautification</b>	(blank)	\$ -	\$ -	\$ -
		460.542	<b>Environmental Advisory Committ.</b>	\$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
		460.543	<b>Land Conservancy AdvisoryCounc.</b>	No generic committee money. Special projects would hit specific line items	\$ -	\$ -	\$ -
		460.544	<b>Trails and Sidewalk Committee</b>	No generic committee money. Special projects would hit specific line items/open space	\$ -	\$ -	\$ -
		460.545	<b>Historic Commission</b>	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	\$ 2
		460.546	<b>Township Events</b>	No office hours for 2020.	\$ -	\$ -	\$ -
		460.547	<b>Land Stewardship Program</b>	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
<b>Community Development Total</b>					\$ 42,150	\$ 42,150	\$ 5,967
<b>Economic Development</b>	<b>Community &amp; Economic Development</b>	463.453	<b>Grant Management</b>	2019 includes some fees for Sustainable Dev Director, which will be moved to Sustainable Dev line item for 2020.	\$ -	\$ -	\$ -
		463.454	<b>Grant Expenses (Match)</b>	\$10.5K LRK Econ Dev Ordinance Project (this is the match to a grant that is funding \$59K.)	\$ 10,500	\$ 10,500	\$ -
		463.456	<b>Economic Development Office</b>	\$50K Economic Dev salary contribution via Historic Kennett Sq (Contract through 2020)	\$ 50,000	\$ 50,000	\$ 37,500
		463.457	<b>Sustainable Development Office</b>	\$80K to focus on Indoor Agriculture. Other efforts on hold to conserve costs.	\$ 80,000	\$ 80,000	\$ -

**Kennett Township 2020 Financial Report  
General Fund Expense Detail**

Department	Category 1	GL Account	Account Title	Description	2020 Budget	2020 Amended Budget	2020 YTD
<b>Economic Development Total</b>					\$ 140,500	\$ 140,500	\$ 37,500
Refund of Prior Year Revenue	Maintenance & Operations	491.491	Refund of Prior Year Revenue	(blank)	\$ -	\$ -	\$ 496
<b>Refund of Prior Year Revenue Total</b>					\$ -	\$ -	\$ 496
Unrealized Gain/Loss	Maintenance & Operations	482.414	Unrealized Loss	(blank)	\$ -	\$ -	\$ -
<b>Unrealized Gain/Loss Total</b>					\$ -	\$ -	\$ -
Fraud (Alleged)					\$ -	\$ -	\$ -
Fraud Investigation/Recovery	Fraud Investigation/Recovery				\$ -	\$ -	\$ 329,810
<b>Fraud Investigation/Recovery Total</b>					\$ -	\$ -	\$ 329,810
<b>Grand Total</b>					\$ 5,174,705	\$ 5,224,500	\$ 2,795,034

**Kennett Township 2020 Financial Report  
Balances by Fund\***

<b>Bank Balances as of July 31st, 2020</b>	
General Fund	\$ 4,549,827
Open Space Fund	\$ 690,054
Sewer Fund	\$ 293,850
Library Fund	\$ 8,387
Traffic Impact Fund	\$ 70,029
Liquid Fuels Fund	\$ 28,185
Capital Fund	\$ 4,588
<b>Checking/Sav/Reserve</b>	<b>\$ 5,644,920</b>
<b>Open Space Loan</b>	<b>\$ 2,829,309</b>

These are preliminary numbers meant for Management Reporting purposes only. They are pending final bank reconciliations and other small adjustments.