



KENNETT TOWNSHIP
FINANCE & HR DEPARTMENT

TO: Kennett Township Board of Supervisors

FROM: Amy Heinrich, Finance & HR Director, Treasurer
Subject: Department Report – January 20, 2021

- The preliminary full-year 2020 P&L for the General Fund is included in this report along with the 2021 approved budget. The other funds will be available in the coming weeks on our website and in this report next month.
 - We finished the year substantially ahead of the original and amended General Fund budgets with an estimated surplus of \$148K including transfers to Capital.
 - Total Revenue was \$8.5K higher than budget with extremely favorable Real Estate Transfer taxes more than offsetting below budget results in Earned Income Taxes and Building & Zoning Fees.
 - Two large employers with payroll systems issues caused most of the negative EIT variance. In January, we received recovery of about \$70K for one missing quarter from one employer. There is a second quarter of recovery for that employer still in process along with three quarters from another employer. This is likely another \$100-130K. From a cash perspective, this is upside to the 2021 budget.
 - One large company had staff reductions that caused a decline of \$133K in EIT.
 - Outside of these 3 companies, EIT has increased. Therefore, any COVID impact was more than offset by other favorable factors.
 - Total Expenses including transfers to the Capital Fund were \$472K and \$106K favorable vs. the amended and original budgets, respectively, due to prudent expense management during uncertainty of COVID, challenges filling approved positions and timing of some large initiatives.
 - More commentary can be provided at a later date if desired.
- We are live as of January 1st, 2021 on Sage Intacct, our new general ledger accounting system. We are very excited about the potential and power of the system. As with any new system, we are still getting used to it and working out kinks. It has extensive built-in controls and approval workflow, enables streamlined processes, and will provide improved reporting and dashboards. It will take a little longer to get to the ultimate state where dashboards will be available to the Board of Supervisors.
- The 2019 audit has been completed by Maillie and I am reviewing their final report. I have not been able to make progress in the last month due to extensive year-end tasks and the GL implementation. We plan to circulate the full results and present it to the Board and the public as soon as possible. The process was stretched out vs. a normal year given COVID limitations, capacity limitations and the unique post-fraud process. The audit was challenging due to the extensive clean-up and reconciliation required on 2018 and 2019 data and lack of back-up materials for early 2019. The findings were as expected and everything of any significance has already been rectified. We will be happy to discuss these details when we present the audit.

Kennett Township Preliminary Full Year 2020 Results
GENERAL FUND

	2020 Budget	2020 Amended Budget	2020 Full Year Actuals	2021 Budget	% 2020 Actuals vs. 2020 Amended
Revenue					
Taxes					
Earned Income Taxes	\$ 2,824,000	\$ 2,824,000	\$ 2,625,086	\$ 2,877,000	-7%
Real Estate Taxes	\$ 1,629,000	\$ 1,629,000	\$ 1,642,768	\$ 1,669,000	1%
Real Estate Transfer Taxes	\$ 330,000	\$ 330,000	\$ 649,305	\$ 480,000	97%
Local Service Tax		\$ -		\$ 200,000	
Taxes Total	\$ 4,783,000	\$ 4,783,000	\$ 4,917,159	\$ 5,226,000	3%
Fees, Fines, Grants, Interest	\$ 1,082,101	\$ 1,082,101	\$ 956,449	\$ 865,986	-12%
Revenue Total	\$ 5,865,101	\$ 5,865,101	\$ 5,873,608	\$ 6,091,986	0%
Expense					
Salaries & Benefits	\$ 2,871,693	\$ 2,979,845	\$ 2,788,506	\$ 3,367,310	-6%
Maintenance & Operations	\$ 827,250	\$ 788,612	\$ 669,784	\$ 781,860	-15%
Contracted/ Professional Services	\$ 639,700	\$ 816,417	\$ 755,416	\$ 614,720	-7%
Community & Economic Development	\$ 360,650	\$ 365,650	\$ 292,557	\$ 162,800	-20%
Fire & Ambulance	\$ 597,412	\$ 597,412	\$ 602,071	\$ 692,457	1%
Expense Total	\$ 5,296,705	\$ 5,547,937	\$ 5,108,334	\$ 5,619,147	-8%
Transfers to Capital Fund					
Capital Transfer/Expense					
Trns to Capital (Paving)	\$ (109,000)	\$ -	\$ -	\$ -	
Trns to Capital (Rt82/1/Ccroft)	\$ (61,000)	\$ (61,000)	\$ (37,028)	\$ -	-39%
Trns to Capital (Trail GrtMtch)	\$ (300,000)	\$ (419,360)	\$ (419,360)	\$ (230,000)	0%
Trns to Capital (TrafficSignal)	\$ (65,000)	\$ (36,166)	\$ (36,166)	\$ -	0%
Trns to Capital (Bldgs)		\$ -	\$ -	\$ (85,000)	
Trns to Capital (Drainage)		\$ -	\$ -	\$ (150,000)	
Trns To Capital (Veh PW)	\$ -	\$ (15,000)	\$ (13,860)	\$ -	-8%
Trns To Capital (Veh Police)	\$ -	\$ (118,500)	\$ (103,120)	\$ -	-13%
Capital Transfer/Expense Total	\$ (535,000)	\$ (650,026)	\$ (616,909)	\$ (465,000)	-5%
Transfers to Capital Fund Total	\$ (535,000)	\$ (650,026)	\$ (616,909)	\$ (465,000)	-5%
Operating Gain/(Loss)	\$ 568,396	\$ 317,164	\$ 765,274	\$ 472,838	141%
Gain/(Loss) With Capital	\$ 33,396	\$ (332,862)	\$ 148,365	\$ 7,838	-145%

2021: The large Trail Grant award will result in additional revenue and matching expenses. The 2021 Budget includes the match contributions only.

Variances to 2020 budget were noted throughout the 2021 budget process along with some specific budget amendments. In aggregate, total revenue is expected to exceed budget and expenses are expected to be favorable to budget.

The above does not include Revenue from Recovery nor the cost of Recovery Efforts.

Fraud Recovery & Expenses (Unbudgeted)	
Revenue	
Fraud Recovery	\$ 1,000,000
Expense	
Fraud Investigation/Recovery	\$ 621,421
Net Fraud Recovery & Expenses (Unbudgeted)	\$ 378,579

Kennett Township Preliminary Full Year 2020 Results and 2021 Budget
General Fund Revenue

Category 1	Category 2	GL Account	Account Title	2021 Comment	2020 Budget	2020 Full Year Actuals	2021 Budget	% 2020 Actuals vs. 2020 Amended
Taxes	Earned Income Taxes	310.211	Earned Income Tax	Discovered issues with 2 large employers not filing, creating appearance of 7% below 2019 actuals & 2020 Budget. With expected recovery, net reduction 1.5%. 2021: Retain 1.5% reduction, increase 2% for normal growth/raises + \$75K for new developments.	\$ 2,824,000	\$ 2,625,086	\$ 2,877,000	-7%
	Real Estate Taxes	301.111	RE Taxes - General Millage	\$812M assessment * .02% (2 mils) * 96.5% collection rate (including 2% discount)	\$ 155,000	\$ 152,557	\$ 156,000	-2%
		301.125	RE Taxes - EMS Millage	\$812M assessment * .19% (1.9 mils) * 96.5% collection rate (including 2% discount)	\$ 1,474,000	\$ 1,452,311	\$ 1,488,000	-1%
		301.201	RE Taxes - Prior Year's	Delinquent taxes	\$ -	\$ 37,900	\$ 25,000	100%
	Real Estate Transfer Taxes	310.112	Real Estate Transfer Tax	2021 Based on 5-year average	\$ 330,000	\$ 649,305	\$ 480,000	97%
	Local Service Tax	NEW	Local Service Tax	2021 Addition of Local Service Tax. \$52/year for people that work in the Township regardless of where they live to contribute to services used (Roads, Emergency Services)			\$ 200,000	
Taxes Total					\$ 4,783,000	\$ 4,917,159	\$ 5,226,000	3%
Fees, Fines, Grants, Interest	Grants	354.150	Recycling Grant	2 years worth of payments received in 2019, instead of one in each 2019/2020.	\$ 51,500	\$ 1,637	\$ 22,000	-97%
		354.170	State Grants	ARLE Grant Rt 1 & Rt 82 Reimbursement from State	\$ -	\$ 23,054	\$ -	100%
		356.011	Public Utility Revenue		0 \$ 4,800	\$ 6,063	\$ 6,000	26%
		356.041	Liquor Licenses		0 \$ 400	\$ 400	\$ 400	
		356.051	State Pension Aid	State contribution to Pension	\$ 133,133	\$ 137,867	\$ 137,867	4%
		356.071	Foreign Fire Insurance Act	Pass through grant from state to Fire houses.	\$ 73,094	\$ 72,955	\$ 71,000	0%
		357.041	Private Grant	2020 was PECO/Natural Lands Trust Grant for Riparian Buffers at Spar Hill	\$ -	\$ 9,638	\$ -	100%
	Planning & Zoning	322.501	Road Opening Permits		0 \$ -	\$ 540	\$ 500	100%
		361.340	Zoning Hearing Fees	(blank)	\$ 4,500	\$ 5,200	\$ 8,000	16%
		362.410	Building & Zoning Fees	Merged various Building, zoning, conditional use, land development, U&O fees into one GL. 2020 Budget set high based on unusually high 2019 (large developments). Additionally, COVID impact. 2021 few large developments and continued run-rate on smaller projects.	\$ 536,829	\$ 263,597	\$ 234,500	-51%
		362.421	Rental Registration Fees	(blank)	\$ 3,800	\$ 7,540	\$ 3,000	98%
	362.469	UCC Fees - Act 45	\$4.5 per permit remitted to the State.	\$ 900	\$ 1,089	\$ 800	21%	

Kennett Township Preliminary Full Year 2020 Results and 2021 Budget
General Fund Revenue

Category 1	Category 2	GL Account	Account Title	2021 Comment	2020 Budget	2020 Full Year Actuals	2021 Budget	% 2020 Actuals vs. 2020 Amended
Fees, Fines, Grants, Interest	Fine & Penalties	331.495	Fine & Penalties	2020 Likely reduced due to COVID as well as Police under-staffing (less time for traffic citations). 2021 return to run-rate.	\$ 54,000	\$ 23,675	\$ 53,000	-56%
	Reimbursement	361.320	Engineering & Legal Reimb.	ARLE Grant Rt 1 & Rt 82 Reimbursement from East Marlborough	\$ -	\$ 10,391	\$ -	100%
		362.183	Overtime Reimbursement	Hard to estimate but offset by OT. May increase if school is back in session and/or Longwood Garden's needs increase.	\$ 15,000	\$ 14,868	\$ 15,000	-1%
		367.992	Holiday Village Reimbursement	Not planning on laying out expenses for Holiday Village in future.	\$ 27,000	\$ 27,707	\$ -	3%
		391.991	Insurance Reimbursement	Not a planned/budgeted item. Would offset expense incurred for ST Disability, accidents, etc, covered by insurance.	\$ -	\$ 3,451	\$ 40,377	100%
		391.992	Health Insurance Reimbursement	Employee contribution to healthcare + BOS member 100% reimbursement		\$ 58,152	\$ 55,972	100%
		395.992	Worker's Comp. Insur. Reimb.	Reimbursement from EMS Commission plus payment from any claims.	\$ -	\$ 26,491	\$ 23,105	100%
	Other Income	361.485	Misc Income	Not planned items. 2020 is primarily usage fee for filming & refunds from discovery of overcharge.	\$ -	\$ 28,196	\$ -	100%
		361.599	Sale of Copies, Supplies	(Some 2020 actuals to be reclassified)	\$ -	\$ 2,385	\$ 2,300	100%
		362.481	Misc Public Works Income	Mostly sale/recycling of scrap metal	\$ -	\$ 3,773	\$ 3,500	100%
		362.483	Misc Police Income	Actuals to be reclassified to Fine & Penalties / Copies as appropriate.	\$ 12,000	\$ 449	\$ 500	-96%
	Fees	321.470	Street Light Fees		\$ 4,645	\$ 5,165	\$ 5,165	11%
		321.800	Cable Franchise Fee	Underestimated 2020 budget	\$ 140,000	\$ 178,536	\$ 180,000	28%
	Investment Income	341.510	Interest Income	Interest rates are extremely low; investment options for our reserve are limited given mark-to-market risk if we reinvest in GNMA securities similar to what we currently have.	\$ 20,500	\$ 38,019	\$ 3,000	85%
		341.515	Unrealized Gain/Loss	Not a budgeted item.	\$ -	\$ 5,610	\$ -	100%
Fees, Fines, Grants, Interest Total					\$ 1,082,101	\$ 956,449	\$ 865,986	-12%
Grand Total					\$ 5,865,101	\$ 5,873,608	\$ 6,091,986	0%

Kennett Township Preliminary Full Year 2020 Results and 2021 Budget
General Fund Expenses

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 Full Year Actuals	2021 Budget	% 2020 Actuals vs. 2020 Amended Budget
Administration	Salaries & Benefits	400.105	Salaries, Board of Supervisors	(blank)	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	
		401.100	Salaries, Admin Staff	(blank)	\$ 498,000	\$ 229,989	\$ 230,761	\$ 207,398	0%
		401.180	Salaries, Overtime (Admin)	Office staff overtime for BOS and Committee meetings, events, initiatives	\$ 15,000	\$ 3,856	\$ 3,808	\$ 6,026	-1%
		402.100	Salaries, Finance & HR	Shares Admin budget for 2020. 2020+ Actuals and 2021+ Budgets will be separate.	\$ -	\$ 246,642	\$ 232,756	\$ 299,533	-6%
		402.180	Salaries, Overtime (FinanceHR)	(blank)			\$ 1,757	\$ 4,729	100%
	Maintenance & Operations	401.210	Office supplies, equip, furnit.	Office supplies, equipment, & accessories/furniture	\$ 15,500	\$ 15,500	\$ 7,218	\$ 8,000	-53%
		401.220	General Expense (Admin)	Meetings, meals, holiday luncheon, employee picnic, misc. (2019 Holiday party hit in Jan 2020)	\$ 7,500	\$ 7,500	\$ 1,727	\$ 3,000	-77%
		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). 2020 Overage due to larger scope & workload than expected given state of affairs for 2019	\$ 30,000	\$ 30,000	\$ 28,000	\$ 38,000	-7%
		401.342	Printing & Advertising	Required Legal Advertisements, Newsletter	\$ 2,000	\$ 2,000	\$ 5,969	\$ 6,000	198%
		401.390	Bank Service Charges/Fees	(blank)	\$ 5,000	\$ 5,000	\$ 10,678	\$ 6,240	114%
		401.420	Dues & Subscriptions (Admin)	Amazon Business Prime, Assoc Of PA Municipal Managers (APMM), Audubon (bird town), Chamber of Commerce, Chester County Consortium of Managers, Chester County Association of Township Officials (CCATO), Delchester Public Works Assoc., Government Finance Officers Association (GFOA), International City Managers Assoc (ICMA), International Public Management Association for Human Resources (IPMA), Longwood Rotary Club, PA Municipal League (PML)/Public Employer Labor Relations Association Services (PELRAS), PA Association Of Municipal Adm, PA State Association of Township Supervisors (PSATS), Pennsylvania Association of Notaries (PAN), Society of Human Resource Managers (SHRM), Subscriptions (Daily News)	\$ 10,000	\$ 10,000	\$ 4,359	\$ 6,500	-56%
		401.460	Training & Conferences (Admin)	2020: Only refunds for cancelled events due to COVID. 2021: 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)	\$ 12,000	-111%
		401.490	Miscellaneous (Admin)	HR Required documentation, hiring expenses, background check	\$ 10,000	\$ 10,000	\$ 4,159	\$ 5,000	-58%
		401.531	Payments to other Gov't bodies	Real Estate Taxes for parcels not yet exempt. Applying for exemption but limited windows to apply.	\$ 20,000	\$ 20,000	\$ 18,577	\$ 21,000	-7%
	Contracted/ Professional Services	401.314	Legal Services (Admin)	(blank)	\$ 30,000	\$ 30,000	\$ 88,173	\$ 45,000	194%

Kennett Township Preliminary Full Year 2020 Results and 2021 Budget
General Fund Expenses

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 Full Year Actuals	2021 Budget	% 2020 Actuals vs. 2020 Amended Budget
Administration	Contracted/ Professional Services	401.450	Contracted Services (Admin)	2021: HR consulting for new policies, other consulting to supplement skill sets if needed. 2020 Overage: 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	\$ 46,369	\$ 46,369	\$ 7,500	

Kennett Township Preliminary Full Year 2020 Results and 2021 Budget
General Fund Expenses

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 Full Year Actuals	2021 Budget	% 2020 Actuals vs. 2020 Amended Budget
Administration					\$ 690,500	\$ 679,356	\$ 690,195	\$ 683,426	2%
Total									

Kennett Township Preliminary Full Year 2020 Results and 2021 Budget
General Fund Expenses

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 Full Year Actuals	2021 Budget	% 2020 Actuals vs. 2020 Amended Budget	
Police Department	Salaries & Benefits	410.100	Salaries, Police	2 full-time additions in lieu of 2 part-time officers approved July 2020 that we haven't been able to fill. 2 candidate for scholarship program starting mid-year. Academy is not planning to be open in 2021.	\$ 865,000	\$ 888,878	\$ 839,454	\$ 996,896	-6%	
		410.180	Salaries, Overtime (Police)	Includes \$30K for those that work the holidays which is automatically OT.	\$ 20,000	\$ 37,642	\$ 50,556	\$ 61,000	34%	
		410.183	Salaries, Overtime Reimbursable	Hard to estimate but offset by revenue. (Some actuals to be reclassified from regular OT.)	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	-100%	
		410.191	Uniform Maintenance (Police)	Dry cleaning \$250 per officer per CBA plus dress attire for Command Staff	\$ 3,000	\$ 3,000	\$ 62	\$ 4,750	-98%	
		410.192	Social Security & Medi (Police)	SS 6.2%; Medicare 1.45% of salaries. (2020 Actuals pending reclass from General to Police/Sewer)	\$ 71,528	\$ 71,062	\$ 83,107	\$ 80,717	17%	
		410.194	Unemployment Taxes (Police)	\$350 per person per year	\$ -	\$ -	\$ 3,500	\$ 4,900	100%	
		410.196	Medical & Dental Insur (Police)	2020 artificially low due to extensive vacancies	\$ -	\$ 163,079	\$ 107,911	\$ 204,993	-34%	
		410.197	Employee Pension Plan (Police)	Minimum Municipal Obligation (MMO) paid in Fall	\$ 83,611	\$ 83,611	\$ 83,631	\$ 81,100	0%	
		410.198	Life, Disability, H&L Insurance	(blank)	\$ 14,200	\$ 15,967	\$ 14,503	\$ 16,740	-9%	
		410.199	Employee Savings Plan (Police)	457b retirement plan, max of 3% salary match. Need to reclass actuals from General for Police & Sewer	\$ 27,000	\$ 27,796	\$ 24,655	\$ 31,741	-11%	
		410.354	Worker's Comp. Insur. (Police)	Will allocate Police portion going forward. 2020 Budget Amendment shows reclass from general to compare apples-to-apples.	\$ -	\$ 38,638	\$ 38,570	\$ 40,570	0%	
		410.460	Training & Conferences (Police)	Training, travel and dues	\$ 8,000	\$ 4,000	\$ 2,125	\$ 15,000	-47%	
		410.461	Tuition Reimbursement (Police)	Benefit provided via CBA. Currently only one officer utilizing.	\$ 10,000	\$ 5,000	\$ 2,217	\$ 5,000	-56%	
		410.101	Salaries, STD (Reimbursable)	Not a budgeted item; reimbursed by insurance			\$ 14,080	\$ 40,377	100%	
		Maintenance & Operations	410.210	Office Supplies (Police)	Combined office supplies and printing.	\$ 1,750	\$ 1,750	\$ 1,534	\$ 2,000	-12%
			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 hires). Increase of \$10k for rifle replacement and addition of modular optical systems to pistols.	\$ 7,000	\$ 7,000	\$ 18,841	\$ 8,000	169%
			410.220	General Expense (Police)	Gym reimbursement per CBA (\$690 per officer); New hire expenses, Misc.	\$ 20,000	\$ 20,000	\$ 9,690	\$ 15,000	-52%
			410.238	Uniforms (Police)	Haven't replaced uniforms recently so increased needed plus new hire uniforms.	\$ 2,000	\$ 2,000	\$ 13,896	\$ 10,000	595%
			410.241	Gasoline	Preliminary allocation	\$ 19,000	\$ 19,000	\$ 34	\$ 9,000	-100%
	410.324	Cell Phone Expense	Per CBA	\$ 6,240	\$ 6,240	\$ 5,834	\$ 8,580	-7%		
	410.374	Vehicle Maintenance & Repair	(blank)	\$ 10,000	\$ 10,000	\$ 13,564	\$ 7,500	36%		

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General Fund Expenses

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 Full Year Actuals	2021 Budget	% 2020 Actuals vs. 2020 Amended Budget
Police Department	Maintenance & Operations	410.420	Dues & Subscriptions (Police)	(blank)	\$ -	\$ -	\$ 323	\$ 2,500	100%
		410.531	Payments to other Gov't(Police)	Chester County SWOT (Emergency Response Team (ERT)) (\$2.5K)	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
		410.21X	Investigation Supplies (Police)	Detective investigation supplies				\$ 2,500	
	Community & Economic Development	410.247	Community Policing	Community involvement events/supplies. 2020 lower due to COVID-19	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	-100%
	Contracted/ Professional Services	410.314	Legal Services (Police)	Actuals include Legal Expense from Personnel situation.	\$ 2,000	\$ 2,000	\$ 103,487	\$ 50,000	5074%
		410.450	Contracted Services (Police)	Addition of in car cameras (Year 1 cost \$29K, 5 Yr total \$68K); Lexipol service to review & enhance Police Policies (\$10K); Leases including body cameras (\$8.7K) & tairs (\$3.6K); Speed device calibration, certification, maintenance (\$2K), printers (\$2.5K), toxicology services (\$5K), SPCA for animal issues (\$4K).	\$ 32,000	\$ 32,000	\$ 25,630	\$ 50,000	-20%
		410.452	IT Services (Police)	All Covered (\$1300/mth+\$2000 licenses); Microsoft office suite/email (\$2.1K); Intelligence/Research databases (Lexis Nexis \$1.8K & Magloclen \$400, misc \$400); Cody (\$6.3K); Allocation of GL System (\$6K); Scheduling system (\$1200); 2 new computers (\$3.5K), misc (\$2K). 2020: Some reclasses needed from General IT.	\$ 40,000	\$ 40,000	\$ 40,383	\$ 40,100	1%
Police Department Total					\$ 1,260,829	\$ 1,497,163	\$ 1,500,083	\$ 1,807,464	0%

Kennett Township Preliminary Full Year 2020 Results and 2021 Budget
General Fund Expenses

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 Full Year Actuals	2021 Budget	% 2020 Actuals vs. 2020 Amended Budget
Planning & Zoning	Salaries & Bene	414.100	Salaries (P&Z)	2021 Budget includes replacement of BCO and a new certified Planner. 2020 Budget included Director of Planning & Zoning & a Building Code Official (BCO). The work for BCO has been done by outside consultants (414.307 which is overbudget) while we look for a permanent staff member. The permit coordinator/receptionist role was budgeted under Admin. A permanent hire was made in July and is booked to P&Z since that's her main function. However, it utilized the excess budget from the BCO.	\$ 188,000	\$ 155,153	\$ 121,749	\$ 230,933	-22%
		414.117	Salaries, Planning Commission	\$1650 per quarter for members	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	
		414.180	Salaries, Overtime (P&Z)	(blank)	\$ -	\$ 819	\$ 819	\$ 1,000	
	Maintenance &	414.220	General Expense (P&Z)	Membership dues (\$500). Conferences, continuing education & related travel (\$1500). MuniCode fees for Ordinances run-rate plus codifying the new zoning ordinances from grant work, budgeted 2020 but not completed (\$10K). Misc supplies, etc. \$1000. Computer equipment, permit system and Laserfische document storage are all budgeted under IT for 2021. Leased Plotter/Scanner (\$1500/year) under Building Budget. Phones under Utilities. 2020 below budget given codification of ordinances will run into 2021.	\$ 22,000	\$ 22,000	\$ 7,956	\$ 13,000	-64%
		414.240	Act 45 Fees	(blank)	\$ 760	\$ 760	\$ 806	\$ 1,200	6%
		414.307	Building Permit Reviews	15-20 hours per week if no BCO on staff. Will be reduced if staff hired, the extend of reduction depends on qualifications of person hired. For 2020, the BCO role was fulfilled via outside consultants.	\$ 10,000	\$ 10,000	\$ 47,921	\$ 57,000	379%
		414.309	Zoning Hearing Board	Costs associated with holding Zoning Hearing Board cases	\$ 15,500	\$ 15,500	\$ 17,648	\$ 17,648	14%
		414.454	Planning Grant Expenses	Ongoing zoning ordinance project.	\$ 5,000	\$ 5,000	\$ 10,332	\$ 5,000	107%
	Contracted/ Proc	414.314	Legal Services (P&Z)	Legal advice on zoning/ordinance changes.	\$ 8,000	\$ 8,000	\$ -	\$ 5,000	-100%
Planning & Zoning Total					\$ 255,860	\$ 223,833	\$ 213,831	\$ 337,381	-4%

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General Fund Expenses

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 Full Year Actuals	2021 Budget	% 2020 Actuals vs. 2020 Amended Budget
Public Works	Salaries & Benefits	430.100	Salaries, Public Works	Public works (including MS4 part-timer). 2021 requested increase for 1 incremental full-time staff member and summer part-time help (previously allocated to Open Space). 10% of PW salary is allocated to Sewer.	\$ 398,000	\$ 387,922	\$ 368,217	\$ 434,000	-5%
		430.180	Salaries, Overtime (PW)	Overtime running light due to limited 2020 snow.	\$ 51,000	\$ 19,288	\$ 15,652	\$ 19,000	-19%
	Maintenance & Operations	430.246	Supplies, Signs	Signs are required to be replaced on a routine schedule.	\$ 10,000	\$ 10,000	\$ 5,755	\$ 6,000	-42%
		430.281	Stone	2020 Extensive stone fill needed due to flooding from storms. Increased for 2021 as well.	\$ 15,000	\$ 15,000	\$ 35,561	\$ 20,000	137%
		430.282	Skin Patching	Fall projects	\$ 28,000	\$ 28,000	\$ 13,181	\$ 20,000	-53%
		430.283	Skin Patching Oil	Fall projects	\$ 10,000	\$ 10,000	\$ 1,065	\$ 8,000	-89%
		430.284	Black Top	Fall projects	\$ 15,000	\$ 15,000	\$ 6,136	\$ 10,000	-59%
		430.285	Drainage Materials	Increase is from repairs from major storm in 2020 carrying into 2021	\$ 10,000	\$ 10,000	\$ 8,284	\$ 10,000	-17%
		430.286	Line Painting	(blank)	\$ 30,000	\$ 30,000	\$ 27,382	\$ 30,000	-9%
		430.287	Surface Treatment	Oil & Chip with Slurry Seal combo is a new method that we want to test as residents do not like Oil & Chip. 2021: 8 targeted roads. 2020 eliminated from budget when cuts were required.	\$ -	\$ -	\$ -	\$ 33,000	
		430.290	Snow & Ice Control Supplies	2020 unusually light due to little snow.	\$ 80,000	\$ 80,000	\$ 19,631	\$ 45,000	-75%
		430.360	Electric, Street Lights	Runs ~\$115 per month	\$ 4,000	\$ 4,000	\$ 1,062	\$ 1,380	-73%
		430.368	PA One Call	(blank)	\$ 1,000	\$ 1,000	\$ 860	\$ 1,000	-14%
		430.369	Household Hazardous Waste Disp	Participation in Chester County Hazardouse Waste Collection events. Less than usual in 2020 due to COVID.	\$ 3,000	\$ 3,000	\$ 1,769	\$ 3,000	-41%
		430.374	Maintenance, Traffic Signals	Based on 2020 annualized	\$ 12,500	\$ 12,500	\$ 6,599	\$ 9,000	-47%
		430.490	Miscellaneous (PW)	CDL license renewals, misc.	\$ -	\$ -	\$ 129	\$ 500	100%
	Contracted/ Professional Services	430.450	Contracted Services (PW)	Mulch grinding for yard waste facility, Tree work, street sweeping	\$ 15,000	\$ 15,000	\$ 8,367	\$ 12,000	-44%
Public Works Total					\$ 682,500	\$ 640,710	\$ 519,649	\$ 661,880	-19%

Kennett Township Preliminary Full Year 2020 Results and 2021 Budget
General Fund Expenses

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 Full Year Actuals	2021 Budget	% 2020 Actuals vs. 2020 Amended Budget
Public Works Building	Maintenance & Operations	409.213	Small Equipment (PW Bldg)	Misc small equipment replacement for daily operations/tasks (\$5K). Under Capital Budget 2021 New lawn mower needed (\$15K).	\$ 8,000	\$ 8,000	\$ 2,312	\$ 5,000	-71%
		409.220	General Expense (PW)	Split out in Maintenance Supplies, Repair/Maintenance & Contracted Services	\$ -	\$ -	\$ 65	\$ -	100%
		409.250	Maintenance Supplies (PW Bldg)	General Bldg Expense, Garage Supplies and Uniforms.	\$ 20,000	\$ 20,000	\$ 15,579	\$ 12,000	-22%
		409.360	Utilities (PW Bldg)	Garage utilities and fuel for vehicles. Need to reclass some actuals for Police fuel.	\$ 41,000	\$ 41,000	\$ 35,065	\$ 31,000	-14%
		409.370	Repair & Maintenance (PW Bldg)	Building and vehicle repair. New roof on garage shown under Capital	\$ 60,000	\$ 60,000	\$ 23,877	\$ 15,000	-60%
		409.450	Contracted/ Professional Services	Contracted Services (PW Bldg)	GPS tracking (\$3300, \$275/mth), Trash service (\$1400), misc	\$ 7,000	\$ 7,000	\$ 3,739	\$ 5,500
Public Works Building Total					\$ 136,000	\$ 136,000	\$ 80,637	\$ 68,500	-41%
Township Building	Maintenance & Operations	406.220	General Expense (Twp Building)	Misc.	\$ -	\$ -	\$ 474	\$ 2,000	100%
		406.360	Utilities (Twp Bldg)	Utilities: Electric \$20K, Oil \$7.5K, Verizon \$5.5K, Phone system \$7.8K, Cell phones \$9K	\$ 34,000	\$ 34,000	\$ 47,215	\$ 45,000	39%
		406.361	Utilities (The Pines)	(blank)		\$ -	\$ 2,305	\$ 2,305	100%
		406.370	Repair & Maintenance (Twp Bldg)	2020 overage offset by savings vs. budget in Contracted Services. Running high due to dormer & door repairs for leaking water/mold and remediation from extensive moisture due to ground water from huge storms and resulting mold. 2021 maintain higher run-rate given issues starting to occur due to building age. Placeholder to evaluate building/property options (to be updated before final budget)	\$ 15,000	\$ 15,000	\$ 28,939	\$ 40,000	93%
		406.373	Common Area Maintenance(Pines)	Shared common space around The Pines billed on a lag for prior year from land owner. Wasn't aware of this for 2020 budget.		\$ -	\$ 7,081	\$ 7,500	100%
		406.450	Contracted/ Professional Services	Contracted Services (Twp Bldg)	Office equipment leases (\$15.5K including copier, large format plotter/scanner, postage and meter); Cleaning Service (\$12K); lawn care/landscaping (\$7K most done internally); bldg security system (\$2K), elevator inspec/maint (\$4K), pest control (\$1.5K), window cleaning (\$1.1K), carpet cleaning (\$1K), generator (\$3.3K), misc (\$2K). Video maintenance every 3 yrs.	\$ 81,000	\$ 81,000	\$ 37,949	\$ 50,000
Township Building Total					\$ 130,000	\$ 130,000	\$ 123,963	\$ 146,805	-5%

Kennett Township Preliminary Full Year 2020 Results and 2021 Budget
General Fund Expenses

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 Full Year Actuals	2021 Budget	% 2020 Actuals vs. 2020 Amended Budget
Fire & Ambulance	Salaries & Benefits	411.115	Salaries, Fire Marshall - PT	\$496 per pay period.	\$ 13,000	\$ 13,036	\$ 12,896	\$ -	-1%
	Maintenance & Operations	411.354	Worker's Comp. Insur. (Fire)	Worker's Comp was previously budgeted all as one. This pieces is specifically for Fire companies. Reimbursed by Commission. 2020 Budget amendment shows reclass for apples-to-apples comparison		\$ 23,105	\$ 23,105	\$ 23,105	0%
	Fire & Ambulance	411.448	Hydrant Fees	Assume \$3K increase for new development hydrants	\$ 54,018	\$ 54,018	\$ 56,628	\$ 55,272	5%
		411.500	Foreign Fire Tax Contributions	State grant received and passed on to Fire companies; has been reducing slightly each year. Revenue source is a tax on insurance premiums from out-of-state insurance companies.	\$ 73,094	\$ 73,094	\$ 72,955	\$ 71,000	0%
		411.548	EMS Commission Funding	15% increase requested for each member plus adjustment for usage update.	\$ 470,000	\$ 470,000	\$ 469,958	\$ 566,185	0%
		411.550	Misc. Contributions	(blank)	\$ 300	\$ 300	\$ -	\$ -	-100%
		411.190	Medical Expenses (Reimb. Insur)	Reimbursable by Worker's Comp Insurance		\$ -	\$ 450	\$ -	100%
		411.210	COVID-19 Supplies	(blank)		\$ -	\$ 2,081	\$ -	100%
Fire & Ambulance Total					\$ 610,412	\$ 633,554	\$ 638,072	\$ 715,562	1%

Kennett Township Preliminary Full Year 2020 Results and 2021 Budget
General Fund Expenses

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 Full Year Actuals	2021 Budget	% 2020 Actuals vs. 2020 Amended Budget
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. (2020 Actuals pending reclass from General to Police/Sewer)	\$ 85,000	\$ 80,480	\$ 67,288	\$ 91,792	-16%
		487.194	Unemployment Taxes	\$350 per person per year	\$ 6,800	\$ 9,225	\$ 7,794	\$ 7,350	-16%
		487.196	Medical & Dental Insurance	Increase: Affordable Care Act 4% tax (waived in 2019). IBX running add'l 4-7% increase. +staff increases	\$ 284,000	\$ 254,427	\$ 228,866	\$ 272,724	-10%
		487.197	Employee Pension Plan	Minimum Municipal Obligation - Non-Uniform; this is a prescribed calculation which is artificially low given staff turnover this year. If the budget can support a larger contribution (later in the budget process), we will recommend increasing this contribution so we do not fall behind.	\$ 164,454	\$ 164,454	\$ 164,454	\$ 116,545	
		487.198	Life & Disability Insurance	Increase over 2020 for 66 2/3% ST/LT Disability adopted in July for non-uniform for full year + staff increases.	\$ 3,000	\$ 6,000	\$ 4,794	\$ 12,843	-20%
		487.199	Employee Savings Plan	457b retirement plan, max of 3% salary match. 2020 Actuals include \$13.6K for 2019 contributions paid in 2020. Need to reclass actuals for Police & Sewer	\$ 34,000	\$ 40,781	\$ 38,504	\$ 34,215	-6%
		487.190	Post Employment Medical (COBRA)	Reimbursed by COBRA participant. We are required to offer COBRA to former employees.		\$ -	\$ 8,120	\$ 10,738	100%
		487.195	Worker's Comp Payment (Reimb.)	Not budgeted. If injury occurs, we pay employee and then get reimbursed by WC.		\$ -	\$ (0)	\$ -	100%
		487.187	Auto Allowance	(blank)		\$ -	\$ 1,800	\$ 3,600	100%
			Employee Incentive/Appreciation	Employee incentives, appreciation, & rewards		\$ -		\$ 2,000	
Employee Benefits Total					\$ 577,254	\$ 555,366	\$ 521,621	\$ 551,808	-6%

Kennett Township Preliminary Full Year 2020 Results and 2021 Budget
General Fund Expenses

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 Full Year Actuals	2021 Budget	% 2020 Actuals vs. 2020 Amended Budget
Tax Collection	Contracted/ Professional Services	403.450	Contracted Services - EIT	Netted out of revenue	\$ -	\$ -	\$ -	\$ -	
		403.451	Contracted Services - RE Taxes	Netted out of revenue	\$ 3,500	\$ 3,500	\$ 2,897	\$ -	-17%
Tax Collection Total					\$ 3,500	\$ 3,500	\$ 2,897	\$ -	-17%
Insurance	Maintenance & Operations	409.415	Expenses (Reimburs. by Insur)	(blank)	\$ -	\$ -	\$ -	\$ -	
		486.351	Property & Liability Insurance	Increase estimated for new vehicles	\$ 83,000	\$ 83,000	\$ 80,853	\$ 86,500	-3%
		486.353	Bonds	Named bonds for Treasurer & Twp Manager plus general Public Employee Blanket Bond for all other employees and officials.	\$ 11,000	\$ 11,000	\$ 8,510	\$ 8,800	-23%
		486.354	Worker's Comp. Insur. (General)	Worker's Comp. 2021 allocates relevant portions to Police & Fire Dept. 2020 reclasses needed to allocate.	\$ 100,000	\$ 38,257	\$ 36,547	\$ 39,602	-4%
Insurance Total					\$ 194,000	\$ 132,257	\$ 125,910	\$ 134,902	-5%

Kennett Township Preliminary Full Year 2020 Results and 2021 Budget
General Fund Expenses

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 Full Year Actuals	2021 Budget	% 2020 Actuals vs. 2020 Amended Budget
Engineering	Contracted/ Professional Services	408.310	Engineering Services - General	2021 Run-rate \$1K general expenses plus some additional for streambank erosion issues. 2020 higher than run-rate due to Ways Lane design work. Assuming detailed design work would be funded by developers/property owners.	\$ 91,200	\$ 91,200	\$ 54,241	\$ 18,000	-41%
		408.312	Engineering Services - MS4	Brandywine Red Clay Phase 2 stream restoration at Anson B. Nixon park \$30K; Revolving Water Fund (RWF) \$157K; \$30K general MS4 work (annual report, TMDL plan interactions with DEP, RWF support, general basin & MS4 compliance issues). 2020 below budget as we did not set up a storm water utility.	\$ 175,000	\$ 175,000	\$ 113,034	\$ 217,000	-35%
		408.313	Planning Serv & Landscape Arch	Minimize projects	\$ 20,000	\$ 20,000	\$ 6,978	\$ 5,000	-65%
		408.315	Engineering Serv -Grant Writing	Grant writing & lobbying for 5-points & Sewer grants. Negotiating price of extending into 2021.	\$ 30,000	\$ 30,000	\$ 33,030	\$ 17,500	10%
		408.316	Engineering Serv -Traffic	Ongoing project is capital project with grant.	\$ -	\$ -	\$ -	\$ -	
		408.317	Trail Consultant	Amending 2020 budget due to hiring of new trail consultants and SOWs approved by Board (ramp up work, due diligence, Magnolia underpass). ~\$170k of \$192 total is grant eligible. 2021 Grant Costs are embedded in cost estimates associated with primary projects (Magnolia & Trail work for grant). \$25,800 Trail consultants out of scope T&M (\$2150/mth).	\$ 15,000	\$ 170,348	\$ 107,272	\$ 15,000	-37%
		408.318	Billable Consultants	(blank)	\$ -	\$ -	\$ -	\$ -	
	408.454	Engineering Grant Exp (Match)	Minimal needs for grants from AECOM in 2021 assuming no 5-points work in 2020. (If we win grant, would likely start design sometime in 2021.) 2020 actuals engineering for grant project at Rt82/1/Cedarcroft. Remainder hitting Capital budget in 2020 Actuals.		\$ -	\$ 14,315	\$ 1,000	100%	
Engineering Total					\$ 331,200	\$ 486,548	\$ 328,870	\$ 273,500	-32%

Kennett Township Preliminary Full Year 2020 Results and 2021 Budget
General Fund Expenses

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 Full Year Actuals	2021 Budget	% 2020 Actuals vs. 2020 Amended Budget	
Information Technology	Contracted/ Professional Services	407.452	IT Services (General)	Additional one-off/project expenses		\$ -		\$ 1,500		
				Laserfische (document management) provider. Increase is to add users in 2021.	\$ 1,400	\$ 1,400	\$ 1,354	\$ 3,000	-3%	
				Licenses (for servers/infrastructure)		\$ -		\$ 2,000		
				Misc./Other Applications			\$ 3,000	\$ 124	\$ 2,000	-96%
				Video conferencing		\$ 200	\$ 200	\$ 219	\$ 200	10%
				(blank)				\$ -		
				General Ledger Implementation Partner		\$ 15,000	\$ 15,000	\$ 15,893	\$ 7,500	6%
				Adobe subscriptions (Need 7, +2 additions @ \$200 each)			\$ -	\$ 1,385	\$ 1,800	100%
				Payroll system, processing, tax filings. Exploring added capability for electronic time sheet from same vendor. +\$1100		\$ 3,000	\$ 3,000	\$ 3,784	\$ 5,100	26%
				CivicPlus, Main Township Website Host		\$ 4,000	\$ 4,000	\$ 3,562	\$ 3,800	-11%
				GL Ongoing license, paid quarterly. Add-on for increased A/P automation (OCR)		\$ 17,000	\$ 17,000	\$ 14,155	\$ 17,000	-17%
				Microsoft Applications (Just email (\$4/person/month); office staff Super Users (\$20/person/month) MS365 Enterprise including office apps, Teams, Instant Message, OneDrive for Business, Sharepoint. We are in need of a means to share documents with committees and consultants. Researching OneDrive & SharePoint (+\$4/person/month) capabilities further as alternative to DropBox (\$12.50-15/person/mth). Request includes all staff + some committee members.		\$ 7,000	\$ 4,000	\$ 2,911	\$ 7,000	-27%
				Monthly IT Support fee (\$2700 split 50/50 with Police).		\$ 15,400	\$ 15,400	\$ 19,503	\$ 15,600	27%
		Permit system. 2020 Budgeted under Planning & Zoning. 2021 Moving to IT to be consistent. Reduced by removing excess licenses			\$ -	\$ -	\$ 3,120			
		407.21	IT Supplies & Equipment	2020 over budget due to laptops needed for COVID remote work. 2021 is equipment for new hires.	\$ 2,000	\$ 2,000	\$ 6,662	\$ 6,500	233%	
Information Technology Total					\$ 65,000	\$ 65,000	\$ 69,551	\$ 76,120	7%	

Kennett Township Preliminary Full Year 2020 Results and 2021 Budget
General Fund Expenses

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 Full Year Actuals	2021 Budget	% 2020 Actuals vs. 2020 Amended Budget
Contributions	Community & Economic Development	454.580	Contribution - Park & Rec Board	Annual contribution for Pennock Park maint & events; G/L was previously Open Space. Minimal 2020 contribution due to COVID.		\$ -	\$ -	\$ 10,000	
		459.520	Kennett Area Senior Center	Quarterly contribution	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,000	
		459.521	Historic Kennett Square	Annual contribution	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
		459.522	Mushroom Festival	No request - same as last year	\$ 5,000	\$ 5,000	\$ -	\$ 2,500	-100%
		459.523	Brandywine Red Clay Alliance	Annual membership (\$1k); Contribution (\$1k); Christina Watershed membership (\$950)	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,950	
		459.524	Kennett Flash	Annual contribution w/ special Covid relief request	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	
		459.525	SCCOOT transportation service	Increase for COVID impact	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
		459.526	Holiday Village (Reimbursable)	Not planning to lay out funds in advance for this event if it takes place.	\$ 27,000	\$ 27,000	\$ -	\$ -	-100%
		459.527	Library Scholarship Program	Event cancelled for 2020 due to COVID; anticipate return in 2021	\$ 1,500	\$ 1,500	\$ -	\$ -	-100%
		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	\$ 121,000	3%
459.529	Kennett Area Community Service	2020: Addition of funding \$5K for Kennett Area Community Service in Dec.		\$ 5,000	\$ 5,000	\$ -			
Contributions Total					\$ 177,000	\$ 182,000	\$ 152,500	\$ 159,450	-16%
Economic Development	Community & Economic Development	463.454	Grant Expenses (Match)	Put on hold in 2020; will resume in 2021. Vision Partnership Program (VPP) Grant with LRK for Econ Dev Ordinance Project (For each Twp & Borough \$29.5K outlay, \$19K reimbursement, net match cost \$\$10.5K. \$1K estimated non-reimbursable. Spent \$12K in 2019. Check for reimbursement)	\$ 10,500	\$ 10,500	\$ -	\$ -	-100%
		463.456	Economic Development Office	Economic Development Director salary via Historical Kennett Square	\$ 50,000	\$ 50,000	\$ 37,500	\$ -	-25%
		463.457	Sustainable Development Office	Efforts on hold.	\$ 80,000	\$ 80,000	\$ -	\$ -	-100%
Economic Development Total					\$ 140,500	\$ 140,500	\$ 37,500	\$ -	-73%
Open Space	Community & Economic Development	454.570	Parks & Prop - Anson Nxn Author	2021: Fund out of Open Space. 2020: Budgeted in Open Space but some paid out of GF due to Open Space Act requirements.		\$ -	\$ 46,350	\$ -	100%
		461.620	Contributions - TLC	Annual contribution to general operating expenses; subject to future agreement		\$ -		\$ -	
		461.630	Parks & Prop Barkingfield Park	2020 Budgeted in Open Space but not in accordance with Open Space Act. No requests approved for next year. Basic maintenance is in Open Space budget.		\$ -	\$ 6,912	\$ -	100%
Open Space Total						\$ -	\$ 53,262	\$ -	100%

Kennett Township Preliminary Full Year 2020 Results and 2021 Budget
General Fund Expenses

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 Full Year Actuals	2021 Budget	% 2020 Actuals vs. 2020 Amended Budget
Twp Committees & Programs	Community & Economic Development	460.540	Brandywine Vly Scenic Byway Com	Annual contribution. Joint effort across many municipalities that we are already committed to.	\$ 500	\$ 500	\$ 500	\$ 600	
		460.542	Environmental Advisory Committ.	No request made for 2021; 2020 included \$2.5K one-time woodlands map update and \$500 misc for Garden Way.	\$ 3,000	\$ 3,000	\$ 2,494	\$ -	-17%
		460.543	Land Conservancy AdvisoryCounc.	No generic committee money. Special projects would hit specific line items	\$ -	\$ -	\$ -	\$ -	
		460.544	Trails and Sidewalk Committee	Many projects underway. Budget is specifically under other categories. Under Capital transfer & budget \$390,405 Magnolia Underpass Grant Match (Est 20% 2021, remainder 2022); Under Capital transfer & budget \$260K Net remainder of \$1.7M Trail Grant Match; Under Trail Engineer \$25,800 Time & Materials not under other grant work (\$2150/mth). (2020 expenses under specific GLs for engineering & capital construction)	\$ -	\$ -	\$ -	\$ -	
		460.545	Historic Commission	Annual Commission contribution; 2020 included Brandywine Battlefield \$2K grant plus \$4143 to be reimbursed by grant in 2021.	\$ 3,200	\$ 3,200	\$ 6,767	\$ 1,500	111%
		460.546	Township Events	2020 Chandler Mill Bridge celebration; Get Re-Kennected!	\$ -	\$ -	\$ 506	\$ -	100%
		460.547	Land Stewardship Program	Program on hold with resignation of leader. Individual items supported directly through Barkingfield budget.	\$ 35,450	\$ 35,450	\$ 5,000	\$ -	-86%
		461.455	Grant Expenses	2020 actuals for Chandler Mill Bridge (part of grant match budgeted under Capital & Open Space)		\$ -	\$ 34,028	\$ -	100%
		460.548	Deer Management Committee	Annual contribution	\$ -	\$ -	\$ -	\$ 250	
Twp Committees & Programs Total					\$ 42,150	\$ 42,150	\$ 49,295	\$ 2,350	17%
Refund of Prior Year Revenue	Maintenance & Operations	491.491	Refund of Prior Year Revenue	(blank)		\$ -	\$ 496	\$ -	100%
Refund of Prior Year Revenue Total						\$ -	\$ 496	\$ -	100%
Grand Total					\$ 5,296,705	\$ 5,547,937	\$ 5,108,334	\$ 5,619,147	-8%