

**Kennett Township 2021 Budget
GENERAL FUND**

	2020 Budget	2020 Amended Budget	2020 YTD	2020 Forecast	2021 Budget	% 2021 Budget vs. 2020 Amended	% 2021 Budget vs. 2020 Forecast
Revenue							
Taxes							
Earned Income Taxes	\$ 2,824,000	\$ 2,824,000	\$ 2,624,386	\$ 2,700,000	\$ 2,877,000	2%	7%
Real Estate Taxes	\$ 1,629,000	\$ 1,629,000	\$ 1,629,226	\$ 1,650,000	\$ 1,669,000	2%	1%
Real Estate Transfer Taxes	\$ 330,000	\$ 330,000	\$ 592,012	\$ 620,000	\$ 480,000	45%	-23%
Local Service Tax		\$ -			\$ 200,000	100%	100%
Taxes Total	\$ 4,783,000	\$ 4,783,000	\$ 4,845,624	\$ 4,970,000	\$ 5,226,000	9%	5%
Fees, Fines, Grants, Interest	\$ 1,082,101	\$ 1,082,101	\$ 919,339	\$ 962,605	\$ 865,986	-20%	-10%
Revenue Total	\$ 5,865,101	\$ 5,865,101	\$ 5,764,964	\$ 5,932,605	\$ 6,091,986	4%	3%
Expense							
Salaries & Benefits	\$ 2,871,693	\$ 2,979,845	\$ 2,603,684	\$ 2,848,008	\$ 3,367,310	13%	18%
Maintenance & Operations	\$ 827,250	\$ 788,612	\$ 608,577	\$ 676,618	\$ 782,555	-1%	16%
Contracted/ Professional Services	\$ 639,700	\$ 816,417	\$ 668,306	\$ 863,088	\$ 614,720	-25%	-29%
Community & Economic Development	\$ 360,650	\$ 365,650	\$ 292,229	\$ 293,224	\$ 162,800	-55%	-44%
Fire & Ambulance	\$ 597,412	\$ 597,412	\$ 593,359	\$ 597,834	\$ 692,457	16%	16%
Expense Total	\$ 5,296,705	\$ 5,547,937	\$ 4,766,157	\$ 5,278,773	\$ 5,619,842	1%	6%
Transfers to Capital Fund							
Capital Transfer/Expense							
Trns to Capital (Paving)	\$ (109,000)	\$ -	\$ -	\$ -	\$ -		
Trns to Capital (Rt82/1/Ccroft)	\$ (61,000)	\$ (61,000)	\$ (10,000)	\$ (61,000)	\$ -	-100%	-100%
Trns to Capital (Trail GrtMtch)	\$ (300,000)	\$ (419,360)	\$ (419,360)	\$ (419,360)	\$ (230,000)	-45%	-45%
Trns to Capital (TrafficSignal)	\$ (65,000)	\$ (36,166)	\$ -	\$ (36,166)	\$ -	-100%	-100%
Trns to Capital (Bldgs)		\$ -	\$ -	\$ -	\$ (85,000)	100%	100%
Trns to Capital (Drainage)		\$ -	\$ -	\$ -	\$ (150,000)	100%	100%
Trns To Capital (Veh PW)	\$ -	\$ (15,000)	\$ (1,739)	\$ (15,000)	\$ -	-100%	-100%
Trns To Capital (Veh Police)	\$ -	\$ (118,500)	\$ -	\$ (118,500)	\$ -	-100%	-100%
Capital Transfer/Expense Total	\$ (535,000)	\$ (650,026)	\$ (431,099)	\$ (650,026)	\$ (465,000)	-28%	-28%
Transfers to Capital Fund Total	\$ (535,000)	\$ (650,026)	\$ (431,099)	\$ (650,026)	\$ (465,000)	-28%	-28%
Operating Gain/(Loss)	\$ 568,396	\$ 317,164	\$ 998,807	\$ 653,832	\$ 472,144	49%	-28%
Gain/(Loss) With Capital	\$ 33,396	\$ (332,862)	\$ 567,707	\$ 3,806	\$ 7,144	-102%	88%

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	\$ 482,834
Net Fraud Recovery & Expenses (Unbudgeted)	\$ 517,166

Kennett Township 2021 Budget
General Fund Revenue

Category 1	Category 2	GL Account	Account Title	2021 Comment	2020 Budget	2020 YTD	2020 Forecast	2021 Budget	% 2021 Budget vs. 2020 Forecast
Taxes	Earned Income Taxes	310.211	Earned Income Tax	Discovered issues with 2 large employers not filing, creating appearance of 12% below 2019 actuals. 2020 Forecast assumes recovery, net reduction 1.5%. 2021: Retain 1.5% reduction, increase 2% for normal growth/raises + \$75K for new developments.	\$ 2,824,000	\$ 2,624,386	\$ 2,750,000	\$ 2,877,000	5%
	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	\$ 155,000	\$ 156,000	1%
		301.125	RE Taxes - EMS Millage	\$812M assessment * .19% (1.9 mils) * 96.5% collection rate (including 2% discount)	\$ 1,474,000	\$ 1,442,701	\$ 1,460,000	\$ 1,488,000	2%
		301.201	RE Taxes - Prior Year's	Delinquent taxes	\$ -	\$ 33,969	\$ 35,000	\$ 25,000	-29%
	Real Estate Transfer Taxes	310.112	Real Estate Transfer Tax	Based on 5-year average	\$ 330,000	\$ 592,012	\$ 620,000	\$ 480,000	-23%
	Local Service Tax	NEW	Local Service Tax	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	100%
Taxes Total					\$ 4,783,000	\$ 4,845,624	\$ 5,020,000	\$ 5,226,000	4%
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	\$ 1,637	\$ 22,000	1244%
		354.170	State Grants	ARLE Grant Rt 1 & Rt 82 Reimbursement from State	\$ -	\$ 23,054	\$ 23,054	\$ -	-100%
		356.011	Public Utility Revenue		0 \$ 4,800	\$ 6,063	\$ 6,063	\$ 6,000	-1%
		356.041	Liquor Licenses		0 \$ 400	\$ 400	\$ 400	\$ 400	
		356.051	State Pension Aid	State contribution to Pension	\$ 133,133	\$ 137,867	\$ 137,867	\$ 137,867	
		356.071	Foreign Fire Insurance Act	Pass through grant from state to Fire houses.	\$ 73,094	\$ 72,955	\$ 72,955	\$ 71,000	-3%
		357.041	Private Grant	2020 was PECO/Natural Lands Trust Grant for Riparian Buffers at Spar Hill	\$ -	\$ 9,638	\$ 9,638	\$ -	-100%
	Planning & Zoning	322.501	Road Opening Permits		0 \$ -	\$ 540	\$ 600	\$ 500	-17%
		361.340	Zoning Hearing Fees	(blank)	\$ 4,500	\$ 4,000	\$ 4,000	\$ 8,000	100%
		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.	\$ 453,994	\$ 234,895	\$ 254,000	\$ 230,000	-9%
		362.421	Rental Registration Fees	Reclass needed for amount over forecast	\$ 3,800	\$ 7,340	\$ 3,000	\$ 3,000	
	362.469	UCC Fees - Act 45	\$4.5 per permit remitted to the State.	\$ 900	\$ 968	\$ 1,100	\$ 800	-27%	

Kennett Township 2021 Budget
General Fund Revenue

Category 1	Category 2	GL Account	Account Title	2021 Comment	2020 Budget	2020 YTD	2020 Forecast	2021 Budget	% 2021 Budget vs. 2020 Forecast
Fees, Fines, Grants, Interest	Planning & Zoning	362.480	Building & Zoning Fees	2020 Budget was high but also this line item represented large array of misc, which are now broken down further in different GLs by Dept, Insurance Reimbursements/Rebates and truly Misc.	\$ 82,835	\$ 15,811	\$ 4,500	\$ 4,500	
	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	\$ 21,023	\$ 23,000	\$ 53,000	130%
	Reimbursement	361.320	Engineering & Legal Reimb.	ARLE Grant Rt 1 & Rt 82 Reimbursement from East Marlborough	\$ -	\$ 10,391	\$ 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	\$ 13,000	\$ 15,000	15%
		367.992	Holiday Village Reimbursement	Not planning on laying out expenses for Holiday Village in future.	\$ 27,000	\$ 9,236	\$ 27,000	\$ -	-100%
		391.991	Insurance Reimbursement	Not a planned/budgeted item. Would offset expense incurred for ST Disability, accidents, etc, covered by insurance.	\$ -	\$ 3,451	\$ 16,896	\$ 40,377	139%
		391.992	Health Insurance Reimbursement	Employee contribution to healthcare + BOS member 100% reimbursement		\$ 55,193	\$ 57,420	\$ 55,972	-3%
		395.992	Worker's Comp. Insur. Reimb.	Reimbursement from EMS Commission plus payment from any claims.	\$ -	\$ 26,077	\$ 26,077	\$ 23,105	-11%
	Other Income	361.485	Misc Income	Not planned items. 2020 is primarily usage fee for filming & refunds from discovery of overcharge.	\$ -	\$ 28,196	\$ 27,147	\$ -	-100%
		361.599	Sale of Copies, Supplies	(Some 2020 actuals to be reclassified)	\$ -	\$ 2,275	\$ 2,300	\$ 2,300	
		362.481	Misc Public Works Income	Mostly sale/recycling of scrap metal	\$ -	\$ 3,029	\$ 3,500	\$ 3,500	
		362.483	Misc Police Income	Actuals to be reclassified to Fine & Penalties / Copies as appropriate.	\$ 12,000	\$ 429	\$ 500	\$ 500	
	Fees	321.470	Street Light Fees		\$ 4,645	\$ 5,165	\$ 5,165	\$ 5,165	
		321.800	Cable Franchise Fee	Underestimated 2020 budget	\$ 140,000	\$ 178,536	\$ 178,536	\$ 180,000	1%
	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	\$ 33,456	\$ 36,800	\$ 3,000	-92%
	341.515	Unrealized Gain/Loss	Not a budgeted item. We had gains early in 2020 as rates went down. If rates go back up, will have losses offsetting those gains.	\$ -	\$ 12,844	\$ 8,800	\$ -	-100%	
Fees, Fines, Grants, Interest Total					\$ 1,082,101	\$ 919,339	\$ 955,348	\$ 865,986	-9%
Grand Total					\$ 5,865,101	\$ 5,764,964	\$ 5,975,348	\$ 6,091,986	2%

**Kennett Township 2021 Budget
General Fund Expenses**

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 YTD	2020 Forecast	2021 Budget	% 2021 Budget vs. 2020 Amended	% 2021 Budget vs. 2020 Forecast
Administration	Salaries & Benefits	400.105	Salaries, Board of Supervisors	(blank)	\$ 7,500	\$ 7,500	\$ 5,625	\$ 7,500	\$ 7,500		
		401.100	Salaries, Admin Staff	(blank)	\$ 498,000	\$ 229,989	\$ 216,098	\$ 205,128	\$ 207,398	-10%	1%
		401.180	Salaries, Overtime (Admin)	Office staff overtime for BOS and Committee meetings, events, initiatives	\$ 15,000	\$ 3,856	\$ 3,178	\$ 2,240	\$ 6,026	56%	169%
		402.100	Salaries, Finance & HR	Shares Admin budget for 2020. 2020+ Actuals and 2021+ Budgets will be separate.	\$ -	\$ 246,642	\$ 211,680	\$ 246,642	\$ 299,533	21%	21%
		402.180	Salaries, Overtime (FinanceHR)	(blank)			\$ 1,628	\$ 2,726	\$ 4,729	100%	74%
	Maintenance & Operations	401.210	Office supplies, equip, furnit.	Office supplies, equipment, & accessories/furniture	\$ 15,500	\$ 15,500	\$ 6,630	\$ 10,000	\$ 8,000	-48%	-20%
		401.220	General Expense (Admin)	Meetings, meals, holiday luncheon, employee picnic, misc. (2019 Holiday party hit in Jan 2020)	\$ 7,500	\$ 7,500	\$ 1,627	\$ 4,000	\$ 3,000	-60%	-25%
		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	\$ 28,000	\$ 38,000	27%	36%
		401.342	Printing & Advertising	Required Legal Advertisements, Newsletter	\$ 2,000	\$ 2,000	\$ 4,732	\$ 6,000	\$ 6,000	200%	
		401.390	Bank Service Charges/Fees	(blank)	\$ 5,000	\$ 5,000	\$ 5,571	\$ 9,000	\$ 6,240	25%	-31%
		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	\$ 4,109	\$ 5,000	\$ 6,500	-35%	30%
		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)	\$ (1,616)	\$ 12,000	-20%	-843%
		401.490	Miscellaneous (Admin)	HR Required documentation, hiring expenses, background check	\$ 10,000	\$ 10,000	\$ 4,159	\$ 7,000	\$ 5,000	-50%	-29%
		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	\$ 1,241	\$ 1,241	\$ 21,000	5%	1592%
	Contracted/ Professional Services	401.314	Legal Services (Admin)	(blank)	\$ 30,000	\$ 30,000	\$ 80,896	\$ 90,000	\$ 45,000	50%	-50%
	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	\$ 46,369	\$ 7,500	-84%	-84%	

**Kennett Township 2021 Budget
General Fund Expenses**

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 YTD	2020 Forecast	2021 Budget	% 2021 Budget vs. 2020 Amended	% 2021 Budget vs. 2020 Forecast
Administration					\$ 690,500	\$ 679,356	\$ 619,926	\$ 669,230	\$ 683,426	1%	2%
Total											

**Kennett Township 2021 Budget
General Fund Expenses**

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 YTD	2020 Forecast	2021 Budget	% 2021 Budget vs. 2020 Amended	% 2021 Budget vs. 2020 Forecast
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	\$ 753,844	\$ 816,012	\$ 996,896	12%	22%
		410.180	Salaries, Overtime (Police)	Includes \$30K for those that work the holidays which is automatically OT.	\$ 20,000	\$ 37,642	\$ 49,394	\$ 74,379	\$ 61,000	62%	-18%
		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	\$ 2,250	\$ 4,750	58%	111%
		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	\$ 43,648	\$ 67,760	\$ 80,717	14%	19%
		410.194	Unemployment Taxes (Police)	\$350 per person per year	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 4,900	100%	40%
		410.196	Medical & Dental Insur (Police)	2020 artificially low due to extensive vacancies	\$ -	\$ 163,079	\$ 107,911	\$ 134,327	\$ 204,993	26%	53%
		410.197	Employee Pension Plan (Police)	Minimum Municipal Obligation (MMO) paid in Fall	\$ 83,611	\$ 83,611	\$ 83,631	\$ 83,631	\$ 81,100	-3%	-3%
		410.198	Life, Disability, H&L Insurance	(blank)	\$ 14,200	\$ 15,967	\$ 14,503	\$ 15,967	\$ 16,740	5%	5%
		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	\$ -	\$ 26,712	\$ 31,741	14%	19%
		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	\$ 38,638	\$ 40,570	5%	5%
		410.460	Training & Conferences (Police)	Training, travel and dues	\$ 8,000	\$ 4,000	\$ 1,682	\$ 2,000	\$ 15,000	275%	650%
		410.461	Tuition Reimbursement (Police)	Benefit provided via CBA. Currently only one officer utilizing.	\$ 10,000	\$ 5,000	\$ 2,217	\$ 4,000	\$ 5,000		25%
	410.101	Salaries, STD (Reimbursable)	Not a budgeted item; reimbursed by insurance			\$ 12,202	\$ 16,896	\$ 40,377	100%	139%	
	Maintenance & Operations	410.210	Office Supplies (Police)	Combined office supplies and printing.	\$ 1,750	\$ 1,750	\$ 1,534	\$ 1,750	\$ 2,000	14%	14%
		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	\$ 18,841	\$ 8,000	14%	-58%
		410.220	General Expense (Police)	Gym reimbursement per CBA (\$690 per officer); New hire expenses, Misc.	\$ 20,000	\$ 20,000	\$ 7,592	\$ 13,000	\$ 15,000	-25%	15%
		410.238	Uniforms (Police)	Haven't replaced uniforms recently so increased needed plus new hire uniforms.	\$ 2,000	\$ 2,000	\$ 5,558	\$ 5,558	\$ 10,000	400%	80%
		410.241	Gasoline	Preliminary allocation	\$ 19,000	\$ 19,000	\$ 34	\$ 8,500	\$ 9,000	-53%	6%
		410.324	Cell Phone Expense	Per CBA	\$ 6,240	\$ 6,240	\$ 5,834	\$ 6,240	\$ 8,580	38%	38%
410.374		Vehicle Maintenance & Repair	(blank)	\$ 10,000	\$ 10,000	\$ 13,447	\$ 17,000	\$ 7,500	-25%	-56%	
410.420		Dues & Subscriptions (Police)	(blank)	\$ -	\$ -	\$ 323	\$ 500	\$ 2,500	100%	400%	
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	\$ 2,500				
410.21X	Investigation Supplies (Police)	Detective investigation supplies					\$ 2,500	100%	100%		

**Kennett Township 2021 Budget
General Fund Expenses**

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 YTD	2020 Forecast	2021 Budget	% 2021 Budget vs. 2020 Amended	% 2021 Budget vs. 2020 Forecast
Police Department	Community & Economic Development	410.247	Community Policing	Community involvement events/supplies. 2020 lower due to COVID-19	\$ 1,000	\$ 1,000	\$ -	\$ 500	\$ 1,000		100%
	Contracted/ Professional Services	410.314	Legal Services (Police)	Actuals include Legal Expense from Personnel situation.	\$ 2,000	\$ 2,000	\$ 103,487	\$ 105,000	\$ 50,000	2400%	-52%
		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) & tairsrs (\$3.6K); Speed device calibration, certification, maintenance (\$2K), printers (\$2.5K), toxicology services (\$5K), SPCA for animal issues (\$4K).	\$ 32,000	\$ 32,000	\$ 24,187	\$ 32,000	\$ 50,000	56%	56%
		410.452	IT Services (Police)	All Covered (\$1300/mth+\$2000 licenses); Microsoft office suite/email (\$2.1K); Intelligence/Research databases (Lexis Nexis \$1.8K & Maglocen \$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	\$ 24,855	\$ 40,000	\$ 40,100	0%	0%
Police Department Total					\$ 1,260,829	\$ 1,497,163	\$ 1,319,356	\$ 1,537,461	\$ 1,807,464	21%	18%

**Kennett Township 2021 Budget
General Fund Expenses**

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 YTD	2020 Forecast	2021 Budget	% 2021 Budget vs. 2020 Amended	% 2021 Budget vs. 2020 Forecast
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	\$ 111,661	\$ 144,738	\$ 230,933	49%	60%
		414.117	Salaries, Planning Commission	\$1650 per quarter for members	\$ 6,600	\$ 6,600	\$ 4,950	\$ 6,600	\$ 6,600		
		414.180	Salaries, Overtime (P&Z)	(blank)	\$ -	\$ 819	\$ 819	\$ 819	\$ 1,000	22%	22%
	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	\$ 16,000	\$ 13,000	-41%	-19%
		414.240	Act 45 Fees	(blank)	\$ 760	\$ 760	\$ 806	\$ 1,200	\$ 1,200	58%	
		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	\$ 44,942	\$ 49,000	\$ 57,000	470%	16%
		414.309	Zoning Hearing Board	Costs associated with holding Zoning Hearing Board cases	\$ 15,500	\$ 15,500	\$ 17,648	\$ 17,648	\$ 17,648	14%	
		414.454	Planning Grant Expenses	Ongoing zoning ordinance project.	\$ 5,000	\$ 5,000	\$ 6,620	\$ 10,000	\$ 5,000		-50%
	Contracted/ Pro	414.314	Legal Services (P&Z)	Legal advice on zoning/ordinance changes.	\$ 8,000	\$ 8,000	\$ -		\$ 5,000	-38%	100%
Planning & Zoning Total					\$ 255,860	\$ 223,833	\$ 195,403	\$ 246,005	\$ 337,381	51%	37%

**Kennett Township 2021 Budget
General Fund Expenses**

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 YTD	2020 Forecast	2021 Budget	% 2021 Budget vs. 2020 Amended	% 2021 Budget vs. 2020 Forecast
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	\$ 342,536	\$ 372,168	\$ 434,000	12%	17%
		430.180	Salaries, Overtime (PW)	Overtime running light due to limited 2020 snow.	\$ 51,000	\$ 19,288	\$ 12,745	\$ 15,890	\$ 19,000	-1%	20%
	Maintenance & Operations	430.246	Supplies, Signs	Signs are required to be replaced on a routine schedule.	\$ 10,000	\$ 10,000	\$ 5,074	\$ 6,000	\$ 6,000	-40%	
		430.281	Stone	2020 Extensive stone fill needed due to flooding from storms. Increased for 2021 as well.	\$ 15,000	\$ 15,000	\$ 33,605	\$ 35,000	\$ 20,000	33%	-43%
		430.282	Skin Patching	Fall projects	\$ 28,000	\$ 28,000	\$ 13,181	\$ 13,181	\$ 20,000	-29%	52%
		430.283	Skin Patching Oil	Fall projects	\$ 10,000	\$ 10,000	\$ 1,065	\$ 1,065	\$ 8,000	-20%	651%
		430.284	Black Top	Fall projects	\$ 15,000	\$ 15,000	\$ 6,136	\$ 10,000	\$ 10,000	-33%	
		430.285	Drainage Materials	Increase is from repairs from major storm in 2020 carrying into 2021	\$ 10,000	\$ 10,000	\$ 8,218	\$ 10,000	\$ 10,000		
		430.286	Line Painting	(blank)	\$ 30,000	\$ 30,000	\$ 27,382	\$ 30,000	\$ 30,000		
		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	100%	100%
		430.290	Snow & Ice Control Supplies	2020 unusually light due to little snow.	\$ 80,000	\$ 80,000	\$ 19,631	\$ 19,631	\$ 45,000	-44%	129%
		430.360	Electric, Street Lights	Runs ~\$115 per month	\$ 4,000	\$ 4,000	\$ 462	\$ 1,380	\$ 1,380	-66%	
		430.368	PA One Call	(blank)	\$ 1,000	\$ 1,000	\$ 860	\$ 1,000	\$ 1,000		
		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	\$ 1,769	\$ 3,000		70%
		430.374	Maintenance, Traffic Signals	Based on 2020 annualized	\$ 12,500	\$ 12,500	\$ 6,599	\$ 8,000	\$ 9,000	-28%	13%
		430.490	Miscellaneous (PW)	CDL license renewals, misc.	\$ -	\$ -	\$ 129	\$ 129	\$ 500	100%	289%
	Contracted/ Professional Services	430.450	Contracted Services (PW)	Mulch grinding for yard waste facility, Tree work, street sweeping	\$ 15,000	\$ 15,000	\$ 8,367	\$ 10,000	\$ 12,000	-20%	20%
Public Works Total					\$ 682,500	\$ 640,710	\$ 487,757	\$ 535,212	\$ 661,880	3%	24%

**Kennett Township 2021 Budget
General Fund Expenses**

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 YTD	2020 Forecast	2021 Budget	% 2021 Budget vs. 2020 Amended	% 2021 Budget vs. 2020 Forecast
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	\$ 3,000	\$ 5,000	-38%	67%
		409.220	General Expense (PW)	Split out in Maintenance Supplies, Repair/Maintenance & Contracted Services	\$ -	\$ -	\$ 94		\$ -		
		409.250	Maintenance Supplies (PW Bldg)	General Bldg Expense, Garage Supplies and Uniforms.	\$ 20,000	\$ 20,000	\$ 14,805	\$ 18,000	\$ 12,000	-40%	-33%
		409.360	Utilities (PW Bldg)	Garage utilities and fuel for vehicles. Need to reclass some actuals for Police fuel.	\$ 41,000	\$ 41,000	\$ 31,890	\$ 29,500	\$ 31,000	-24%	5%
		409.370	Repair & Maintenance (PW Bldg)	Building and vehicle repair. New roof on garage shown under Capital	\$ 60,000	\$ 60,000	\$ 22,645	\$ 27,000	\$ 15,000	-75%	-44%
	Contracted/ Professional Services	409.450	Contracted Services (PW Bldg)	GPS tracking (\$3300, \$275/mth), Trash service (\$1400), misc	\$ 7,000	\$ 7,000	\$ 3,623	\$ 5,000	\$ 5,500	-21%	10%
Public Works Building Total					\$ 136,000	\$ 136,000	\$ 75,369	\$ 82,500	\$ 68,500	-50%	-17%
Township Building	Maintenance & Operations	406.220	General Expense (Twp Building)	Misc.	\$ -	\$ -	\$ 474	\$ 500	\$ 2,000	100%	300%
		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	\$ 36,346	\$ 44,000	\$ 45,000	32%	2%
		406.361	Utilities (The Pines)	(blank)		\$ -	\$ 2,305	\$ 3,000	\$ 3,000	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	\$ 32,000	\$ 40,000	167%	25%
		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	\$ 7,081	\$ 7,500	100%	6%
	Contracted/ Professional Services	406.450	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	\$ 37,358	\$ 45,000	\$ 50,000	-38%	11%
Township Building Total					\$ 130,000	\$ 130,000	\$ 112,503	\$ 131,581	\$ 147,500	13%	12%

**Kennett Township 2021 Budget
General Fund Expenses**

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 YTD	2020 Forecast	2021 Budget	% 2021 Budget vs. 2020 Amended	% 2021 Budget vs. 2020 Forecast
Fire & Ambulance	Salaries & Benefits	411.115	Salaries, Fire Marshall - PT	\$496 per pay period.	\$ 13,000	\$ 13,036	\$ 12,400	\$ 12,896	\$ -	-100%	-100%
	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	\$ 23,105	0%	0%
	Fire & Ambulance	411.448	Hydrant Fees	Assume \$3K increase for new development hydrants	\$ 54,018	\$ 54,018	\$ 47,916	\$ 52,272	\$ 55,272	2%	6%
		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	\$ 72,955	\$ 71,000	-3%	-3%
		411.548	EMS Commission Funding	15% increase requested for each member plus adjustment for usage update.	\$ 470,000	\$ 470,000	\$ 469,958	\$ 469,958	\$ 566,185	20%	20%
		411.550	Misc. Contributions	(blank)	\$ 300	\$ 300	\$ -	\$ -	\$ -	-100%	
		411.190	Medical Expenses (Reimb. Insur)	Reimbursable by Worker's Comp Insurance		\$ -	\$ 450	\$ 450	\$ -		-100%
		411.210	COVID-19 Supplies	(blank)		\$ -	\$ 2,081	\$ 2,200	\$ -		-100%
Fire & Ambulance Total					\$ 610,412	\$ 633,554	\$ 628,864	\$ 633,836	\$ 715,562	13%	13%

**Kennett Township 2021 Budget
General Fund Expenses**

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 YTD	2020 Forecast	2021 Budget	% 2021 Budget vs. 2020 Amended	% 2021 Budget vs. 2020 Forecast
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	\$ 93,805	\$ 77,444	\$ 91,792	14%	19%
		487.194	Unemployment Taxes	\$350 per person per year	\$ 6,800	\$ 9,225	\$ 7,794	\$ 8,094	\$ 7,350	-20%	-9%
		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	\$ 240,424	\$ 272,724	7%	13%
		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	\$ 164,454	\$ 116,545	-29%	-29%
		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	\$ 9,465	\$ 12,843	114%	36%
		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	\$ 59,567	\$ 28,308	\$ 34,215	-16%	21%
		487.190	Post Employment Medical (COBRA)	Reimbursed by COBRA participant. We are required to offer COBRA to former employees.		\$ -	\$ 8,120	\$ 10,738	\$ 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)	\$ 1,063	\$ -		-100%
		487.187	Auto Allowance	(blank)		\$ -	\$ 1,800	\$ 3,600	\$ 3,600	100%	
			Employee Incentive/Appreciation	Employee incentives, appreciation, & rewards		\$ -		\$ 1,000	\$ 2,000	100%	100%
Employee Benefits Total					\$ 577,254	\$ 555,366	\$ 569,201	\$ 544,590	\$ 551,808	-1%	1%

**Kennett Township 2021 Budget
General Fund Expenses**

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 YTD	2020 Forecast	2021 Budget	% 2021 Budget vs. 2020 Amended	% 2021 Budget vs. 2020 Forecast
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	\$ 2,897	\$ -	-100%	-100%
Tax Collection Total					\$ 3,500	\$ 3,500	\$ 2,897	\$ 2,897	\$ -	-100%	-100%
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	\$ 83,000	\$ 86,500	4%	4%
		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	\$ 10,000	\$ 8,800	-20%	-12%
		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	\$ 36,527	\$ 36,527	\$ 39,602	4%	8%
Insurance Total					\$ 194,000	\$ 132,257	\$ 125,890	\$ 129,527	\$ 134,902	2%	4%

**Kennett Township 2021 Budget
General Fund Expenses**

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 YTD	2020 Forecast	2021 Budget	% 2021 Budget vs. 2020 Amended	% 2021 Budget vs. 2020 Forecast
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	\$ 39,785	\$ 53,047	\$ 18,000	-80%	-66%
		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	\$ 112,535	\$ 115,000	\$ 217,000	24%	89%
		408.313	Planning Serv & Landscape Arch	Minimize projects	\$ 20,000	\$ 20,000	\$ 3,351	\$ 5,000	\$ 5,000	-75%	
		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	\$ 38,000	\$ 17,500	-42%	-54%
		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	\$ 68,333	\$ 191,754	\$ 15,000	-91%	-92%
		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	\$ 14,315	\$ 1,000	100%	-93%
Engineering Total					\$ 331,200	\$ 486,548	\$ 271,348	\$ 417,115	\$ 273,500	-44%	-34%

**Kennett Township 2021 Budget
General Fund Expenses**

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 YTD	2020 Forecast	2021 Budget	% 2021 Budget vs. 2020 Amended	% 2021 Budget vs. 2020 Forecast	
Information Technology	Contracted/ Professional Services	407.452	IT Services (General)	Additional one-off/project expenses		\$ -		\$ 2,000	\$ 1,500	100%	-25%	
				Laserfische (document management) provider. Increase is to add users in 2021.	\$ 1,400	\$ 1,400	\$ 1,354	\$ 1,385	\$ 3,000	114%	117%	
				Licenses (for servers/infrastructure)		\$ -		\$ 2,000	\$ 2,000	100%		
				Misc./Other Applications			\$ 3,000	\$ 38	\$ 500	\$ 2,000	-33%	300%
				Video conferencing		\$ 200	\$ 200	\$ 128	\$ 180	\$ 200		11%
				(blank)						\$ -		
				General Ledger Implementation Partner		\$ 15,000	\$ 15,000	\$ 15,893	\$ 15,000	\$ 7,500	-50%	-50%
				Adobe subscriptions (Need 7, +2 additions @ \$200 each)			\$ -	\$ 1,385	\$ 1,400	\$ 1,800	100%	29%
				Payroll system, processing, tax filings. Exploring added capability for electronic time sheet from same vendor. +\$1100		\$ 3,000	\$ 3,000	\$ 3,041	\$ 4,000	\$ 5,100	70%	28%
				Permit system. Budgeted under Planning & Zoning. Moving to IT to be consistent. Reduced by removing excess licenses			\$ -	\$ 780	\$ 780	\$ 3,120	100%	300%
				Monthly IT Support fee (\$2700 split 50/50 with Police). 2020 actuals, need to reclass some to Police.		\$ 15,400	\$ 15,400	\$ 24,395	\$ 16,200	\$ 15,600	1%	-4%
				CivicPlus, Main Township Website Host		\$ 4,000	\$ 4,000	\$ 3,562	\$ 3,562	\$ 3,800	-5%	7%
		GL Ongoing license, paid quarterly. Add-on for increased A/P automation (OCR)		\$ 17,000	\$ 17,000	\$ 8,493	\$ 11,500	\$ 17,000		48%		
				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	\$ 3,600	\$ 7,000	75%	94%	
		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	\$ 2,939	\$ 9,600	\$ 6,500	225%	-32%	
Information Technology Total					\$ 65,000	\$ 65,000	\$ 64,918	\$ 71,707	\$ 76,120	17%	6%	

**Kennett Township 2021 Budget
General Fund Expenses**

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 YTD	2020 Forecast	2021 Budget	% 2021 Budget vs. 2020 Amended	% 2021 Budget vs. 2020 Forecast
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	100%	100%
		459.520	Kennett Area Senior Center	Quarterly contribution	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,000	-20%	-20%
		459.521	Historic Kennett Square	Annual contribution	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000		
		459.522	Mushroom Festival	No request - same as last year	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 2,500	-50%	100%
		459.523	Brandywine Red Clay Alliance	Annual membership (\$1k); Contribution (\$1k); Christina Watershed membership (\$950)	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,950	95%	95%
		459.524	Kennett Flash	Annual contribution w/ special Covid relief request	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	-100%	-100%
		459.525	SCCOOT transportation service	Increase for COVID impact	\$ 2,000	\$ 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	\$ 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	\$ 5,000	\$ -	-100%	-100%		
Contributions Total					\$ 177,000	\$ 182,000	\$ 152,500	\$ 152,500	\$ 159,450	-12%	5%
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	\$ 37,500	\$ -	-100%	-100%
		463.457	Sustainable Development Office	Efforts on hold.	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	-100%	
Economic Development Total					\$ 140,500	\$ 140,500	\$ 37,500	\$ 37,500	\$ -	-100%	-100%
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	\$ 46,350	\$ -		-100%
		461.620	Contributions - TLC	Annual contribution to general operating expenses; subject to future agreement		\$ -			\$ -		
		461.630	Parks & Prop Barkingfield Park	Interpretive walks & nature programs (\$800), equipment rental (\$200), Coordinator's annual fee (\$2400)		\$ -	\$ 6,912	\$ 8,412	\$ -		-100%
Open Space Total					\$ -	\$ 53,262	\$ 54,762	\$ -		-100%	

**Kennett Township 2021 Budget
General Fund Expenses**

Department	Category 1	GL Account	Account Title	2021 Comment	2020 Budget	2020 Amended Budget	2020 YTD	2020 Forecast	2021 Budget	% 2021 Budget vs. 2020 Amended	% 2021 Budget vs. 2020 Forecast
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	\$ 500	\$ 600	20%	20%
		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	\$ 2,500	\$ -	-100%	-100%
		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	\$ 6,440	\$ 6,840	\$ 1,500	-53%	-78%
		460.546	Township Events	2020 Chandler Mill Bridge celebration; Get Re-Kennected!	\$ -	\$ -	\$ 506	\$ 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	\$ 5,000	\$ -	-100%	-100%
		461.455	Grant Expenses	2020 actuals for Chandler Mill Bridge (part of grant match budgeted under Capital & Open Space)		\$ -	\$ 34,028	\$ 34,028	\$ -		-100%
		460.548	Deer Management Committee	Annual contribution	\$ -	\$ -	\$ -	\$ -	\$ 250	100%	100%
Twp Committees & Programs Total					\$ 42,150	\$ 42,150	\$ 48,968	\$ 49,374	\$ 2,350	-94%	-95%
Refund of Prior Year Revenue	Maintenance & Operations	491.491	Refund of Prior Year Revenue	(blank)		\$ -	\$ 496	\$ 496	\$ -		-100%
Refund of Prior Year Revenue Total						\$ -	\$ 496	\$ 496	\$ -		-100%
Grand Total					\$ 5,296,705	\$ 5,547,937	\$ 4,766,157	\$ 5,296,292	\$ 5,619,842	1%	6%

GF Budget (Trns to Cap)

Category 1	GL Account	Account Title	2021 Comment	Cost Reduction Comment	2020 Budget	2020 Amended Budget	2020 YTD	2020 Forecast	2021 Budget
Capital Transfer/ Expense	409.740	Veh-Equip PW (to capitalize)	2021 New lawn mower needed (\$15K).	Buy lawn mower in 2020 (\$13K)	\$ -	\$ (15,000)	\$ (1,739)	\$ (15,000)	\$ -
	410.740	Veh-Equip Police(to capitalize)	Includes vehicle and outfitting for 3 vehicles. Replacement of two Police vehicles plus one additional for additional staff. Held off on previously scheduled replacement for 2020. In lieu of incurring significant maintenance/repair expenses, recommend replacement of 2 veh. Recommend changing to Chevy Tahoes.	Buy 1 vehicle in 2020; Transfer money from Operating surplus to Capital Fund in 2020 to fund purchase of 2nd vehicle in 2021. Do not purchase incremental 3rd that would grow the fleet.	\$ -	\$ (118,500)	\$ -	\$ (118,500)	\$ -
	430.705	Trns to Capital (Paving)	2020 Under budget. Intentionally held off on some paving due to COVID impact to revenue	Limit paving to Liquid Fuels total	\$ (109,000)	\$ -	\$ -	\$ -	\$ -
	492.700	Trns to Capital (Misc)	(blank)	2020: Under Police Equip, propose budget ammendment to transfer \$55K of expected 2020 surplus to the Capital Fund in 2020, thereby eliminating the deficit caused by transfers in 2021.		\$ -	\$ -	\$ -	\$ -
	492.702	Trns to Capital (Trail GrtMtch)	\$1.7M Grant for Chandler Mill Bridge and trails on west side of Greenway. 2020 \$900K match budgeted as \$300K GF Capital Fund, \$600K Open Space, but learned not eligible for Open Space. Reallocate budget to cover 2020 Forecasted spend of ~\$650-\$750K. 2021 Budget is \$150K-\$250K Net remainder of match.	2020 Amendment to cover transfers for Chandler Mill Bridget Rehab that was originally budgeted out of Open Space but isn't eligible.	\$ (300,000)	\$ (419,360)	\$ (419,360)	\$ (419,360)	\$ (230,000)
	492.701	Trns to Capital (Rt82/1/Ccroft)	Rt82/1/Cedarcroft grant work.	Meeting match in 2020 out of Capital Fund and GF Engineering 408.454	\$ (61,000)	\$ (61,000)	\$ (10,000)	\$ (61,000)	\$ -
	492.703	Trns to Capital (TrafficSignal)	2020 Match for Green Light Go Traffic Signal Grant	(blank)	\$ (65,000)	\$ (36,166)	\$ -	\$ (36,166)	\$ -
	439.611	Capital Construction	Garage Roof Replacement (Est \$85K) & Garage Door Replacement (\$27K)	Hold off on Garage Door Replacement		\$ -	\$ -	\$ -	\$ (85,000)
	492.706	Trns to Capital (Trail GrtMtch)	\$78K portion of multi-year \$390,405 Magnolia Underpass Grant Match (Est 20% 2021, remainder 2022);	How off on Magnolia underpass work until 2022		\$ -	\$ -	\$ -	\$ -
	430.707	Trns to Capital (Drainage)	Major storm damage. Large drainage pipe likely to need full replacement (Davenport). Possibility of repair possible.	Can apply for FEMA assistance. This does present a risk to the budget if we can't get assistance and the full replacement is required.2		\$ -	\$ -	\$ -	\$ (150,000)
Grand Total					\$ (535,000)	\$ (650,026)	\$ (431,099)	\$ (650,026)	\$ (465,000)

Kennett Township 2021 Budget Salary and Benefits Detail

U/N												% 2021 Budget vs. 2020 Amended	% 2021 Budget vs. 2020 Forecast	
Category 2	Department		2020 Budget	2020 Amended Budget	2020 YTD	2020 Forecast	2021 Budget							
Non-uniform	Salaries	Administration	\$ 520,500	\$ 487,987	\$ 438,209	\$ 464,236	\$ 525,186					8%	13%	
		Public Works	\$ 449,000	\$ 407,210	\$ 355,280	\$ 388,058	\$ 453,000					11%	17%	
		Planning & Zoning	\$ 194,600	\$ 162,573	\$ 117,431	\$ 152,157	\$ 238,533					47%	57%	
		Sewer	\$ 81,459	\$ 81,459	\$ -	\$ 68,153	\$ 86,921						7%	28%
		Fire & Ambulance	\$ 13,000	\$ 13,036	\$ 12,400	\$ 12,896	\$ -						-100%	-100%
	Benefits	Employee Benefits (GF)	\$ 577,254	\$ 555,366	\$ 569,201	\$ 544,590	\$ 551,808						-1%	1%
		Sewer	\$ 39,132	\$ 39,132	\$ 12,909	\$ 25,353	\$ 28,888						-26%	14%
Non-uniform Total			\$ 1,874,945	\$ 1,746,763	\$ 1,505,429	\$ 1,655,442	\$ 1,884,335					8%	14%	
Uniform	Salaries	Police Department	\$ 900,000	\$ 941,521	\$ 815,440	\$ 907,287	\$ 1,113,272					18%	23%	
	Benefits	Police Department	\$ 217,339	\$ 373,515	\$ 257,154	\$ 340,147	\$ 444,942					19%	31%	
Uniform Total			\$ 1,117,339	\$ 1,315,035	\$ 1,072,594	\$ 1,247,433	\$ 1,558,214					18%	25%	
Grand Total			\$ 2,992,284	\$ 3,061,798	\$ 2,578,023	\$ 2,902,875	\$ 3,442,549					12%	19%	

There was substantial turnover in 2020 and vacancies before positions were filled. Therefore, 2020 Forecast for non-uniform is substantially below the original budget. The 2021 Budget exceeds the 2020 Forecast as 2021 is almost fully staffed.

Police department also had vacancies in 2020. Additionally, 2 new officers will be added through 2021.

**Kennett Township 2021 Budget
Capital Fund**

Department	GL Account	Account Title	2021 Comment	Cost Reduction Comment	2020 Budget	2020 Amended Budget	2020 YTD	2020 Forecast	2021 Budget	
Police Department	410.215	Equipment (Police Capitalize)	Includes vehicle and outfitting for 3 vehicles.	Buy 1 vehicle in 2020; Transfer money from Operating surplus to Capital Fund in 2020 to fund purchase of 2nd vehicle in 2021. Do not purchase incremental 3rd that would grow the fleet.		\$ 73,000	\$ 41,575	\$ 73,000	\$ 55,333	
Police Department Total						\$ 73,000	\$ 41,575	\$ 73,000	\$ 55,333	
Engineering	408.315	Engineering Serv -Grant Writing	(blank)	(blank)		\$ -	\$ 1,779	\$ 1,779	\$ -	
	408.454	Engineering Grant Exp (Match)	Rt82/1/Cedarcroft grant work. Net amount remaining of match.	Meeting match in 2020 out of Capital Fund and GF Engineering 408.454	\$ 61,000	\$ 61,000	\$ 61,556	\$ 61,556	\$ -	
Engineering Total						\$ 61,000	\$ 61,000	\$ 63,335	\$ 63,335	\$ -
Capital Construction	461.317	Trail Engineer	(blank)	(blank)		\$ -	\$ 7,369	\$ 7,369	\$ -	
	461.611	Capital Construction (Bridge/Trail Grant)	\$1.7M Grant for Chandler Mill Bridge and trails on west side of Greenway. 2020 \$900K match budgeted as \$300K GF Capital Fund, \$600K Open Space. Spent \$640K on match to date from GF/Capital as it did not qualify for Open Space. \$260K Net remainder of match	Assume that additional \$20K to be paid in 2020	\$ 300,000	\$ 509,226	\$ 509,226	\$ 509,226	\$ 240,000	
		Capital Construction (Magnolia)	\$78K portion of multi-year \$390,405 Magnolia Underpass Grant Match (Est 20% 2021, remainder 2022);	How off on Magnolia underpass work until 2022	\$ -	\$ -	\$ -	\$ -	\$ -	
	430.454	Grant (Green Light Match)	(blank)	(blank)	\$ 65,000	\$ 36,166	\$ 36,166	\$ 36,166		
Capital Construction Total						\$ 365,000	\$ 545,392	\$ 552,760	\$ 552,760	\$ 240,000
Public Works (Capital)	430.285	Drainage Materials	Major storm damage. Large drainage pipe likely to need full replacement (Davenport). Possibility of repair possible.	Can apply for FEMA assistance			\$ -	\$ -	\$ 150,000	
	439.610	Road Paving/Rebuilding	2020 Under budget. Intentionally held off on some paving due to COVID impact to revenue. 2021 \$472K total; max out Liquid Fuels and remaining from GF. Rosedale Rd (\$253K); Finish Chandler Mill above Hillendale (\$70K); Southridge (\$82K dropped from budget in 2020); Hillingham (\$43K); Clayton Ct (\$24K)	Limit paving to Liquid Fuels total. Only pave Rosedale Rd section and finish Chandler Mill. Could increase if Drainage issues turns out to be less than expected.	\$ 109,000	\$ -	\$ -	\$ -	\$ -	
	439.611	Capital Construction	Garage Roof Replacement (Est \$85K) & Garage Door Replacement (\$27K)	Hold off on Garage Door Replacement		\$ -	\$ -	\$ -	\$ 85,000	
	409.215	Equipment (PW to Capitalize)	2021 New lawn mower needed (\$15K).	Buy lawn mower in 2020 (\$13K)		\$ 15,000	\$ -	\$ 15,000	\$ -	
Public Works (Capital) Total						\$ 109,000	\$ 15,000	\$ -	\$ 15,000	\$ 235,000
Grand Total						\$ 535,000	\$ 694,392	\$ 657,670	\$ 704,095	\$ 530,333

**Kennett Township 2021 Budget
Liquid Fuels**

Type	GL Account	Account Title	2021 Comment	2020 Budget	2020 YTD	2020 Forecast	2021 Budget	% 2021 Budget vs. 2020 Amended	% 2021 Budget vs. 2020 Forecast
Revenue	355.021	Liquid Fuels Grant, State	2021 est from PennDOT is lower due to COVID-19 impact from less driving.	\$ 300,000	\$ 308,980	\$ 308,980	\$ 279,715	-7%	-9%
	355.031	State Road Turnback Payments		\$ 25,000	\$ 25,200	\$ 25,200	\$ 25,200	1%	
Revenue Total				\$ 325,000	\$ 334,180	\$ 334,180	\$ 304,915	-6%	-9%
Expense	439.610	Road Paving/Rebuilding	Limit paving to Liquid Fuels total. Only pave Rosedale Rd section and finish Chandler Mill.	\$ 312,000	\$ 307,388	\$ 316,464	\$ 323,000	4%	2%
Expense Total				\$ 312,000	\$ 307,388	\$ 316,464	\$ 323,000	4%	2%
Net Surplus/(Deficit)				\$ 13,000	\$ 26,792	\$ 17,716	\$ (18,085)	-100%	-100%
<p>The Liquid Fuels Fund is a capital fund that is not required to be in surplus. The current balance and surplus expected this year will fund the deficit for next year in order to minimize the use of General Funds for the paving program.</p>									

**Kennett Township 2021 Budget
Open Space**

Type	GL Account	Account Title	2021 Comment	2020 Amended Budget	2020 YTD	2020 Forecast	2021 Budget	% 2021 Budget vs. 2020 Amended	% 2021 Budget vs. 2020 Forecast	
Revenue	Earned Income Taxes	310.212	Earned Income Tax Open Space	Open Space EIT is trending 2.5% above 2019. Open Space EIT is only paid residents vs. GF EIT is paid residents and those that live in a municipality without EIT. Indicates that GF EIT reduction is not due to residents.	\$ 712,000	\$ 753,697	\$ 753,697	\$ 754,000	6%	0%
	Grants	357.041	Private Grant	Private grant towards Spar Hill demolition from The Reincort Foundation. May have expired.	\$ 20,000	\$ -	\$ -	\$ -	-100%	
	Investment Income	341.510	Interest Income	.25% * Avg balance of \$1M	\$ 5,000	\$ 2,018	\$ 2,018	\$ 2,499	-50%	24%
	Fee in Lieu of Open S	387.387	Fee in Lieu of Open Space	Not active development projects paying Fees in Lieu of Open Space.	\$ 15,000	\$ 5,400	\$ 5,400		-100%	-100%
Revenue Total					\$ 752,000	\$ 761,115	\$ 761,115	\$ 756,499	1%	-1%
Expense	Contributions	454.580	Contribution - Park & Rec Board	Under General Fund for 2021. \$4375 per quarter. The Park & Rec Board runs Pennock Park and various sports programs (youth field hockey, football, basketball, lacross, soccer shots, summer camp, sports clinics and adult softball). 2020: Due to COVID ac	\$ 17,500	\$ -	\$ -	\$ -	-100%	
		461.620	Contributions - TLC	TLC Land Management team; maintenance of Open Space properties in Twp, subject to future agreement.	\$ 96,000	\$ 24,000	\$ 24,000	\$ 100,000	4%	317%
	Salaries	430.115	Salaries, Part-time	Summer help; Did not hire due to COVID. Budgeted under GF going forward.	\$ 10,000				-100%	
	Maintenance & Operations	461.450	Contracted Services (Open Spac)	Eliminated from Open Space budget	\$ 26,000	\$ -	\$ -	\$ -	-100%	
		461.490	Miscellaneous (Open Space)	Eliminated from Open Space budget	\$ 2,600	\$ -	\$ -	\$ -	-100%	
	Grant	461.455	Grant Expenses	Found out after budget finalized that most of the grant work can't come from Open Space EIT.	\$ 600,000	\$ 16,092	\$ 16,092	\$ -	-100%	-100%
	Debt	461.471	Debt - Principal (Open Space)	Principal payment due 12/1/2021	\$ -	\$ -	\$ -	\$ 455,000	100%	100%
		461.472	Debt - Interest (Open Space)	Interest payments due 6/1/2021 and 12/1/2021	\$ 201,300	\$ -	\$ -	\$ 83,936	-58%	100%
	Parks & Property	454.570	Parks & Prop - Anson Nxn Author	\$16,250 per quarter. Anson B Nixon is covered by the Kennett Park Authority, which is a joint venture between the Township and Kennett Borough. We have an obligation to fund the Authority. 2020: Paid partially out of GF.	\$ 61,800	\$ 15,450	\$ 15,450	\$ 65,000	5%	321%
		461.611	Capital Construction	2021: no projects planned for 2021. 2020 included a riparian buffer projects at Spar Hill in the Fall.	\$ 50,000	\$ 37,788	\$ 37,788	\$ -	-100%	-100%
		461.630	Parks & Prop Barkingfield Park	Open Space eligible items: Plants (\$1800), Weed control (\$800), Porta potty (\$1400).	\$ 10,020	\$ 328	\$ 328	\$ 4,000	-60%	1120%
		461.640	Parks & Property - Spar Hill	Demolition of buildings on Spar Hill property	\$ 20,000	\$ 178	\$ 178	\$ 325,000	1525%	182638%
		461.650	Parks & Property - Lord Howe	Included with TLC Maintenance	\$ 6,600	\$ -	\$ -	\$ -	-100%	
	Purchases & Easement	461.770	Easement Expenses	(blank)	\$ 43,000	\$ 7,804	\$ 7,804	\$ 5,000	-88%	-36%
	Other	401.390	Bank Service Charges/Fees	Consolidated fees into General Fund	\$ 1,440	\$ 55	\$ 55	\$ -	-100%	-100%
		401.531	Payments to other Gov't bodies	\$2.5K taxes since not eased yet. Applying for exemption but won't take effect until 2022.	\$ 2,400	\$ 2,357	\$ 2,357	\$ 2,500	4%	6%
Expense Total					\$ 1,148,660	\$ 104,052	\$ 104,052	\$ 1,040,436	-9%	900%
Net - Surplus/(Deficit)					\$ (396,660)	\$ 657,063	\$ 657,063	\$ (283,937)	-28%	-143%

**Kennett Township 2021 Budget
Sewer**

Type	GL Account	Account Title	2021 Comment	2020 Amended Budget	2020 Forecast	2021 Budget	% 2021 Proposed vs. 2020 Amended	% 2021 Proposed vs. 2020 Forecast	
Revenue	Fees	364.120	Sewer Fees	Water usage higher in 2020 due to more people working from home; Project same water usage for 2021; 2020 also includes CC monies from 2019; 2020 included 3Q 2019 payments	\$ 1,106,000	\$ 1,423,977	\$ 1,228,186	11%	-14%
		364.484	Misc Sewer Income	Sewer certifications not likely to increase	\$ 800	\$ 2,815	\$ 2,500	213%	-11%
	Investment Income	364.510	Interest Income (Sewer)	Anticipate interest rates to remain low	\$ 10,000	\$ 3,672	\$ 2,000	-80%	-46%
Revenue Total				\$ 1,116,800	\$ 1,430,465	\$ 1,232,686	10%	-14%	
Expense	Benefits	429.192	Social Sec & Medicare, Sewer	SS 6.2%; Medicare 1.45% of salaries. (2020 Actuals pending reclass from General to Police/Sewer)	\$ 6,232	\$ 5,214	\$ 6,740	8%	29%
		429.194	Unemployment Taxes, Sewer	(blank)	\$ -	\$ -	\$ -		
		429.196	Medical & Dental Insur, Sewer	(blank)	\$ 24,027	\$ 17,386	\$ 18,630	-22%	7%
		429.197	Employee Pension Plan, Sewer	(blank)	\$ 6,314	\$ -	\$ -	-100%	
		429.198	Life & Disability Insur, Sewer	(blank)	\$ 115	\$ 708	\$ 1,001	769%	41%
		429.199	Employee Savings Plan, Sewer	457b retirement plan, max of 3% salary match. Need to reclass actuals from General for Police & Sewer	\$ 2,444	\$ 2,045	\$ 2,643	8%	29%
	Other Expenses	429.390	Bank Serv Charges/Fees (Sewer)	Absorb CC fees as of July 2020	\$ 1,000	\$ 2,953	\$ 3,200	220%	8%
	Salaries	429.100	Salaries, Sewer	(blank)	\$ 81,459	\$ 68,153	\$ 88,107	8%	29%
	Sewer	429.310	Engineering Services - Sewer	Typical run-rate for general assistance + annual DEP required Chapter 94 report + estimated Township portion of joint Act 537 Plan with Boro (75K 2020 est assuming no grant. Would reduce to \$40K with grant). If the Township postpones the Act 537 planning it will exacerbate the current risk of stopping/stalling development due to lack of public sewer capacity. Inspection of Ashford sand bed project.	\$ 95,000	\$ 89,480	\$ 110,000	16%	23%
		429.314	Legal Services (Sewer)	(blank)	\$ 2,000	\$ 1,000	\$ 1,500	-25%	50%
		429.351	Property & Liab Insur (Sewer)	(blank)	\$ 8,000	\$ 8,000	\$ 8,000		
		429.360	Utilities (Sewer)	2021 adding Sinclair Springs pump station	\$ 20,000	\$ 18,283	\$ 23,100	16%	26%
		429.364	Sewer Treatment, KS Borough	2021 adding Sinclair Springs pump station (\$9.83/1000gal; est 10,000gal per home per quarter per home (78 homes))	\$ 728,000	\$ 742,803	\$ 831,000	14%	12%
		429.365	Sewer Treatment, E Marlborough	Refund in 2020 for overpayment in 2018	\$ 60,400	\$ 45,195	\$ 60,260	0%	33%
		429.370	Repair & Maintenance (Sewer)	Fluctuates based on emergency situations; No foreseeable issues with the pumps, but keeping a contingency	\$ 60,000	\$ 10,000	\$ 20,000	-67%	100%
		429.371	Repair & Maintenance (Sewer):429.371 · Repairs & Maintenance - Ashford	Fluctuates based on emergency situations; Sand bed maintenance underway Dec 2020.	\$ 22,000	\$ 65,000	\$ 20,000	-9%	-69%
	429.372	Repair & Maintenance (Sewer):429.372 · Repairs & Maintenance - CreekRd	(blank)	\$ 2,000	\$ -	\$ -	-100%		
	429.452	IT Services (Sewer)	Request \$2k for more user licenses; \$4500 for annual maint agreement; \$2400 for print/mail; \$7750+\$1250 for G/L	\$ 18,300	\$ 15,000	\$ 17,900	-2%	19%	
	429.490	Miscellaneous (Sewer)	2020 includes \$10k refund to Luther foundation	\$ 1,000	\$ 12,156	\$ 3,000	200%	-75%	
	429.491	Sewer Water Readings	(blank)	\$ -	\$ 1,743	\$ 2,000	100%	15%	
Expense Total				\$ 1,138,291	\$ 1,105,120	\$ 1,217,082	7%	10%	
Net Gain/(Loss)				\$ (21,491)	\$ 325,344	\$ 15,604	-173%	-95%	

**Kennett Township 2021 Budget
Sewer (Capital)**

Type	GL Account Account Title			2021 Comment	2020 Amended Budget	2020 Forecast	2021 Budget	% 2021 Budget vs. 2020 Amended	% 2021 Budget vs. 2020 Forecast
Revenue	Fees	364.110	Sewer Tapping Fee	Gateway development at 40% capacity	\$ 237,819	\$ 273,583	\$ 234,112	-2%	-14%
		364.111	Sewer Improvement Fee	Not likely to repeat	\$ 20,800	\$ 14,300	\$ -	-100%	-100%
Revenue Total					\$ 258,619	\$ 287,883	\$ 234,112	-9%	-19%
Expense	Sewer	429.215	Sewer Equipment to Capitalize	(blank)	\$ 45,000	\$ 47,966	\$ -	-100%	-100%
		429.366	Sewer Tapping pass through (Capital)	Payment of Tapping fees to Kennett Borough	\$ 81,000	\$ 82,075	\$ 70,234	-13%	-14%
		429.612	Capital Constuction (Sewer)	No capital construction is anticipated	\$ 575,000	\$ 551,067	\$ -	-100%	-100%
Expense Total					\$ 701,000	\$ 681,109	\$ 70,234	-90%	-90%
Net Gain/(Loss)					\$ (442,381)	\$ (393,226)	\$ 163,878	-137%	-142%