



KENNETT TOWNSHIP  
FINANCE & HR DEPARTMENT

TO: Kennett Township Board of Supervisors

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FROM: Amy Heinrich, Finance & HR Director, Treasurer  
Subject: Department Report – April 21, 2021

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- Chris Herr, from Maillie, will be attending and presenting the results of our 2019 audit at our Board meeting. All of the documents are on the website along with a cover letter and presentation on our response to the internal control concerns noted in the audit letters. Given my review of processes and records in early 2019 and prior, the concerns raised by Maillie are not a surprise to me. The recommendations align with best practices that we agree are necessary in almost all cases and we implemented as many as possible as quickly as possible. That said, the overhaul required does take substantial time to fully implement as it includes new systems, staff, training, etc. Our new general ledger accounting system, Sage Intacct, is a key aspect to the final solutions. We are live on Sage as of January 1, 2021 with additional capabilities implemented continuously.
- We have begun our 2020 audit. Maillie provided their initial request lists, materials have been provided to Maillie and they are just starting to provide the list of samples for testing and requests for follow-up materials. Given the remote approach due to COVID, it will still take several months to complete.
- Township Real Estate Tax bills have been mailed from Berkheimer. Please return payment to Berkheimer. The 2% discount period runs through April 30, 2021 and the face period runs through June 30, 2021. There will be a 10% penalty after June 30, 2021.

# Kennett Township YTD 2021

## GENERAL FUND

As of 4/15/2021

	2020 Actuals	2021 Budget	2021 YTD
<b>Revenue</b>			
<b>Taxes</b>			
Earned Income Taxes	\$ 2,629,986	\$ 2,877,000	\$ 1,003,853
Real Estate Taxes	\$ 1,642,305	\$ 1,669,000	\$ 537,772
Real Estate Transfer Taxes	\$ 649,305	\$ 480,000	\$ 173,543
Local Service Tax		\$ 200,000	\$ -
<b>Taxes Total</b>	<b>\$ 4,921,596</b>	<b>\$ 5,226,000</b>	<b>\$ 1,715,167</b>
<b>Fees, Fines, Grants, Interest</b>	<b>\$ 954,277</b>	<b>\$ 865,986</b>	<b>\$ 213,540</b>
<b>Revenue Total</b>	<b>\$ 5,875,873</b>	<b>\$ 6,091,986</b>	<b>\$ 1,928,708</b>
<b>Expense</b>			
Salaries & Benefits	\$ 2,791,836	\$ 3,367,310	\$ 954,359
Maintenance & Operations	\$ 681,425	\$ 781,860	\$ 197,062
Contracted/ Professional Services	\$ 749,624	\$ 614,720	\$ 252,303
Community & Economic Development	\$ 292,557	\$ 162,800	\$ 101,600
Fire & Ambulance	\$ 602,071	\$ 692,457	\$ 144,104
<b>Expense Total</b>	<b>\$ 5,117,512</b>	<b>\$ 5,619,147</b>	<b>\$ 1,649,428</b>
<b>Transfers to Capital Fund</b>			
<b>Capital Transfer/Expense</b>			
Trns to Capital (Rt82/1/Ccroft)	\$ (51,343)	\$ -	\$ -
Trns to Capital (Trail GrtMtch)	\$ (426,735)	\$ (230,000)	\$ -
Trns to Capital (TrafficSignal)	\$ (36,166)	\$ -	\$ -
Trns to Capital (Bldgs)	\$ -	\$ (85,000)	\$ -
Trns to Capital (Drainage)	\$ -	\$ (150,000)	\$ -
Trns To Capital (Veh PW)	\$ (13,860)	\$ -	\$ -
Trns To Capital (Veh Police)	\$ (103,120)	\$ -	\$ -
<b>Capital Transfer/Expense Total</b>	<b>\$ (631,224)</b>	<b>\$ (465,000)</b>	<b>\$ -</b>
<b>Transfers to Capital Fund Total</b>	<b>\$ (631,224)</b>	<b>\$ (465,000)</b>	<b>\$ -</b>
<b>Operating Gain/(Loss)</b>	<b>\$ 758,361</b>	<b>\$ 472,838</b>	<b>\$ 279,280</b>
<b>Gain/(Loss) With Capital</b>	<b>\$ 127,137</b>	<b>\$ 7,838</b>	<b>\$ 279,280</b>

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

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

<b>Fraud Recovery &amp; Expenses (Unbudgeted)</b>			
<b>Revenue</b>			
Fraud Recovery	\$ 1,000,000	\$ -	\$ -
<b>Expense</b>			
Fraud Investigation/Recovery	\$ 722,372	\$ -	\$ 23,001
<b>Net Fraud Recovery &amp; Expenses (Unbudgeted)</b>	<b>\$ 277,628</b>	<b>\$ -</b>	<b>\$ (23,001)</b>

**Kennett Township**  
**Balance Sheet - ALL Government Funds - Preliminary\***

Reporting Book: ACCRUAL  
As of Date: 3/31/2021

Fund:	General Fund	Open Space Fund	Sewer Fund	Capital Fund	Traffic Impact Fee	Liquid Fuels Fund	Library Fund	Total
<b>Assets</b>								
Current Assets								
Cash and Cash Equivalents	3,234,741	3,273,817	385,866	60,230	77,492	342,297	35,291	7,409,735
Accounts Receivable, Net	3,210							3,210
Interfund Due from	515,003	767,108	543,986					1,826,097
<b>Total Assets</b>	<b>3,752,954</b>	<b>4,040,925</b>	<b>929,852</b>	<b>60,230</b>	<b>77,492</b>	<b>342,297</b>	<b>35,291</b>	<b>9,239,042</b>
<b>Liabilities and Net Assets</b>								
Liabilities								
Short-term Liabilities	85,046		3,970					89,015
Bond Liabilities		5,000,000						5,000,000
Interfund Due to	1,350,230	37,788	264,713					1,652,731
Total Liabilities	1,435,276	5,037,788	268,683					6,741,746
Net Assets	2,317,679	(996,862)	661,169	60,230	77,492	342,297	35,291	2,497,296
<b>Total Liabilities and Net Assets</b>	<b>3,752,954</b>	<b>4,040,925</b>	<b>929,852</b>	<b>60,230</b>	<b>77,492</b>	<b>342,297</b>	<b>35,291</b>	<b>9,239,042</b>

\*Excludes Escrow; Preliminary results -- the books are not closed yet and are subject to minor adjustments but the contents are materially correct.

Kennett Township YTD 2021  
General Fund Revenue

Category 1	Category 2	Sage GL	Sage GL Account Name	2021 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD
Taxes	Earned Income Taxes	41021	Earned Income Tax	2021 Budget Assumption: Retain 1.5% reduction, increase 2% for normal growth/raises + \$75K for new developments. 2021 Actuals include \$331K of recovery from payroll errors by 2 entities.	\$ 2,629,986	\$ 2,877,000	\$ 1,003,853
	Real Estate Taxes	40111	RE Taxes - General Millage	Budget assumption: \$812M assessment * .02% (2 mils) * 96.5% collection rate (including 2% discount)	\$ 152,557	\$ 156,000	\$ 46,610
		40112	RE Taxes - EMS Millage	Budget assumption: \$812M assessment * .19% (1.9 mils) * 96.5% collection rate (including 2% discount)	\$ 1,452,311	\$ 1,488,000	\$ 468,509
		40120	RE Taxes - Prior Year's	Delinquent taxes	\$ 37,437	\$ 25,000	\$ 22,652
	Real Estate Transfer Taxes	41011	Real Estate Transfer Tax	2021 Budget based on 5-year average	\$ 649,305	\$ 480,000	\$ 173,543
	Local Service Tax	41050	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	\$ -
<b>Taxes Total</b>					<b>\$ 4,921,596</b>	<b>\$ 5,226,000</b>	<b>\$ 1,715,167</b>
Fees, Fines, Grants, Interest	Grants	45415	Recycling Grant	Low 2020 was due to 2 years worth of payments received in 2019, instead of one in each 2019/2020.	\$ 1,637	\$ 22,000	\$ 22,118
		45417	State Grants	ARLE Grant Rt 1 & Rt 82 Reimbursement from State	\$ 23,054	\$ -	\$ -
		45601	Public Utility Revenue		\$ 5,706	\$ 6,000	\$ -
		45604	Liquor Licenses		\$ 400	\$ 400	\$ -
		45605	State Pension Aid	State contribution to Pension	\$ 137,867	\$ 137,867	\$ -
		45607	Foreign Fire Insurance Act	Pass through grant from state to Fire houses.	\$ 72,955	\$ 71,000	\$ -
		45704	Private Grant	2020 was PECO/Natural Lands Trust Grant for Riparian Buffers at Spar Hill	\$ 9,638	\$ -	\$ 2,841
	Planning & Zoning	42250	Road Opening Permits		\$ 540	\$ 500	\$ 325
		46134	Zoning Hearing Fees	(blank)	\$ 5,200	\$ 8,000	\$ 1,600
		46240	Building & Zoning Fees	2021 Budget assumptions include a few large developments and continued run-rate on smaller projects.	\$ 263,597	\$ 234,500	\$ 79,212
		46242	Rental Registration Fees	(blank)	\$ 7,540	\$ 3,000	\$ -

Kennett Township YTD 2021  
General Fund Revenue

Category 1	Category 2	Sage GL	Sage GL Account Name	2021 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD
Fees, Fines,	Planning & Zoning	46246	UCC Fees - Act 45	\$4.5 per permit remitted to the State.	\$ 1,089	\$ 800	\$ 225
	Fine & Penalties	43149	Fine & Penalties	2020 Likely reduced due to COVID as well as Police under-staffing (less time for traffic citations). 2021 return to run-rate.	\$ 23,675	\$ 53,000	\$ 4,997
	Reimbursement	46132	Engineering & Legal Reimb.	ARLE Grant Rt 1 & Rt 82 Reimbursement from East Marlborough	\$ 10,391	\$ -	\$ -
		46218	Overtime Reimbursement	Hard to estimate but offset by OT. May increase if school is back in session and/or Longwood Garden's needs increase.	\$ 14,868	\$ 15,000	\$ -
		46560	Health Insurance Reimbursement	Employee contribution to healthcare + BOS member 100% reimbursement	\$ 55,193	\$ 55,972	\$ 17,960
		46561	Worker's Comp. Insur. Reimb.	Reimbursement from EMS Commission plus payment from any claims.	\$ 26,491	\$ 23,105	\$ -
		46799	Holiday Village Reimbursement	Not planning on laying out expenses for Holiday Village in future.	\$ 27,707	\$ -	\$ -
		49199	Insurance Reimbursement	Offsets expense incurred for ST Disability, accidents, etc, covered by insurance.	\$ 3,451	\$ 40,377	\$ 37,646
	Other Income	46148	Misc Income	Not planned items. 2020 is primarily usage fee for filming & refunds from discovery of overcharge.	\$ 28,196	\$ -	\$ -
		46159	Sale of Copies, Supplies	(blank)	\$ 2,385	\$ 2,300	\$ 649
		46299	Misc Police Income	Actuals to be reclassified to Fine & Penalties / Copies as appropriate.	\$ 449	\$ 500	\$ -
		46399	Misc Public Works Income	Mostly sale/recycling of scrap metal	\$ 4,131	\$ 3,500	\$ 1,620
	Fees	42180	Cable Franchise Fee	(blank)	\$ 178,536	\$ 180,000	\$ 44,178
		48311	Street Light Fees		\$ 5,165	\$ 5,165	\$ 160
	Investment Income	44151	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.	\$ 38,806	\$ 3,000	\$ 9
	44152	Unrealized Gain/Loss	Not a budgeted item.	\$ 5,610	\$ -	\$ -	
Fees, Fines, Grants, Interest Total					\$ 954,277	\$ 865,986	\$ 213,540
Grand Total					\$ 5,875,873	\$ 6,091,986	\$ 1,928,708

Kennett Township YTD 2021  
General Fund Expenses

					As of	4/15/2021	
Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2021 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD
<b>Board of Supervisors</b>	<b>Salaries &amp; Benefits</b>	51000	<b>Salaries</b>	(blank)	\$ 7,500	\$ 7,500	\$ 7,817
<b>Board of Supervisors Total</b>					<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,817</b>
<b>Administration</b>	<b>Salaries &amp; Benefits</b>	51000	<b>Salaries</b>	Admin salaries	\$ 230,761	\$ 207,398	\$ 54,043
		51800	<b>Salaries, Overtime</b>	Admin overtime for BOS and Committee meetings, events, initiatives	\$ 3,808	\$ 6,026	\$ 1,495
	<b>Maintenance &amp; Operations</b>	52100	<b>Office supplies, equip, furnit.</b>	Office supplies, equipment, & accessories/furniture	\$ 7,218	\$ 8,000	\$ 1,306
		53110	<b>Auditing Services</b>	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	\$ 28,000	\$ 38,000	\$ -
		53420	<b>Printing &amp; Advertising</b>	Required Legal Advertisements, Newsletter	\$ 5,969	\$ 6,000	\$ 2,091
		53900	<b>Bank Service Charges/Fees</b>	(blank)	\$ 12,287	\$ 6,240	\$ -
		54200	<b>Dues &amp; Subscriptions</b>	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)	\$ 4,359	\$ 6,500	\$ 4,842
		54600	<b>Training &amp; Conferences</b>	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)	\$ (1,616)	\$ 12,000	\$ 15
		55300	<b>Payments to other Gov't bodies</b>	Real Estate Taxes for parcels not yet exempt. Applying for exemption but limited windows to apply.	\$ 18,577	\$ 21,000	\$ 3,697

Kennett Township YTD 2021  
General Fund Expenses

Sage Dept Name					2020 Full Year Actuals	2021 Budget	2021 YTD
Category 1	Sage GL	Sage GL Account Name	2021 Comment				
<b>Administration</b>	<b>Maintenance &amp; Operations</b>	59999	<b>Miscellaneous Expenses</b>	Meetings, meals, holiday luncheon, employee picnic, misc. (2019 Holiday party hit in Jan 2020)	\$ 1,727	\$ 3,000	\$ 819
				HR Required documentation, hiring expenses, background check	\$ 4,159	\$ 5,000	
	<b>Contracted/ Professional Services</b>	53140	<b>Legal Services</b>	(blank)	\$ 95,158	\$ 45,000	\$ 20,799
		54500	<b>Contracted Services</b>	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.	\$ 47,337	\$ 7,500	\$ 464
<b>Administration Total</b>					<b>\$ 457,744</b>	<b>\$ 371,663</b>	<b>\$ 89,571</b>
<b>Finance/HR</b>	<b>Salaries &amp; Benefits</b>	51000	<b>Salaries</b>	Finance/HR shared shared Admin budget for 2020. 2020+ Actuals and 2021+ Budgets will be separate.	\$ 232,756	\$ 299,533	\$ 88,262
		51800	<b>Salaries, Overtime</b>	Finance/HR OT	\$ 1,757	\$ 4,729	\$ 375
<b>Finance/HR Total</b>					<b>\$ 234,513</b>	<b>\$ 304,263</b>	<b>\$ 88,637</b>
<b>Police</b>	<b>Salaries &amp; Benefits</b>	51000	<b>Salaries</b>	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.	\$ 839,454	\$ 996,896	\$ 312,388
		51800	<b>Salaries, Overtime</b>	Includes \$30K for those that work the holidays which is automatically OT.	\$ 50,556	\$ 61,000	\$ 12,830
		51830	<b>Salaries, Overtime Reimbursable</b>	Hard to estimate but offset by revenue. (Some actuals to be reclassified from regular OT.)	\$ -	\$ 15,000	\$ -
		51831	<b>Salaries, STD (Reimbursable)</b>	Not a budgeted item; reimbursed by insurance	\$ 14,080	\$ 40,377	\$ 17,529
		51910	<b>Uniform Maintenance</b>	Dry cleaning \$250 per officer per CBA plus dress attire for Command Staff	\$ 62	\$ 4,750	\$ -
		51920	<b>Social Security &amp; Medicare</b>	SS 6.2%; Medicare 1.45% of salaries. (2020 Actuals pending reclass from General to Police/Sewer)	\$ 83,107	\$ 80,717	\$ -
		51940	<b>Unemployment Taxes</b>	\$350 per person per year	\$ 3,500	\$ 4,900	\$ -
		51960	<b>Medical &amp; Dental Insurance</b>	2020 artificially low due to extensive vacancies	\$ 107,911	\$ 204,993	\$ 36,036
		51970	<b>Employee Pension Plan</b>	Minimum Municipal Obligation (MMO) paid in Fall	\$ 83,631	\$ 81,100	\$ -
		51980	<b>Life, Disability, H&amp;L Insurance</b>	(blank)	\$ 15,183	\$ 16,740	\$ 11,964

Kennett Township YTD 2021  
General Fund Expenses

Sage Dept Name					2020 Full Year Actuals	2021 Budget	2021 YTD
Category 1	Sage GL	Sage GL Account Name	2021 Comment				
<b>Police</b>	<b>Salaries &amp; Benefits</b>	51990	<b>Employee Savings Plan</b>	457b retirement plan, max of 3% salary match. Need to reclass actuals from General for Police & Sewer	\$ 24,655	\$ 31,741	\$ 4,964
		53540	<b>Worker's Comp. Insurance</b>	Will allocate Police portion going forward. 2020 Budget Amendment shows reclass from general to compare apples-to-apples.	\$ 38,570	\$ 40,570	\$ -
		54600	<b>Training &amp; Conferences</b>	Training, travel and dues	\$ 1,725	\$ 15,000	\$ -
		54610	<b>Tuition Reimbursement</b>	Benefit provided via CBA. Currently only one officer utilizing.	\$ 2,217	\$ 5,000	\$ 2,226
	<b>Maintenance &amp; Operations</b>	52100	<b>Office supplies, equip, furnit.</b>	Combined office supplies and printing.	\$ 1,534	\$ 2,000	\$ 824
		52102	<b>Detective Supplies</b>	Detective investigation supplies		\$ 2,500	\$ -
		52170	<b>Police Equipment</b>	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.	\$ 25,441	\$ 8,000	\$ 2,608
		52310	<b>Gasoline/Diesel</b>	Preliminary allocation	\$ 34	\$ 9,000	\$ 6,555
		52380	<b>Uniforms</b>	Haven't replaced uniforms recently so increased needed plus new hire uniforms.	\$ 13,896	\$ 10,000	\$ 1,202
		53240	<b>Cell Phone Expense</b>	Per CBA	\$ 5,834	\$ 8,580	\$ 2,470
		53720	<b>Vehicle Maintenance &amp; Repair</b>	(blank)	\$ 13,564	\$ 7,500	\$ 12,190
		54200	<b>Dues &amp; Subscriptions</b>	(blank)	\$ 348	\$ 2,500	\$ 79
		55300	<b>Payments to other Gov't bodies</b>	Chester County SWOT (Emergency Response Team (ERT)) (\$2.5K)	\$ 2,500	\$ 2,500	\$ 2,500
		59999	<b>Miscellaneous Expenses</b>	Gym reimbursement per CBA (\$690 per officer); New hire expenses, Misc.	\$ 9,690	\$ 15,000	\$ 891
	<b>Community &amp; Economic Development</b>	52470	<b>Community Policing Supplies</b>	Community involvement events/supplies. 2020 lower due to COVID-19	\$ -	\$ 1,000	\$ -
	<b>Contracted/ Professional Services</b>	53140	<b>Legal Services</b>	Actuals include Legal Expense from Personnel situation.	\$ 103,487	\$ 50,000	\$ 4,843
		54500	<b>Contracted Services</b>	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).	\$ 25,979	\$ 50,000	\$ 4,845



Kennett Township YTD 2021  
General Fund Expenses

Sage Dept Name					2020 Full Year Actuals	2021 Budget	2021 YTD
Category 1	Sage GL	Sage GL Account Name	2021 Comment				
<b>Police</b>	<b>Contracted/ Professional Services</b>	54520	<b>IT Services</b>	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.	\$ 40,383	\$ 40,100	\$ 11,605
<b>Police Total</b>					<b>\$ 1,507,336</b>	<b>\$ 1,807,464</b>	<b>\$ 448,547</b>
<b>Fire &amp; EMS</b>	<b>Salaries &amp; Benefits</b>	51000	<b>Salaries</b>	\$1000 per year; negotiated after budget was finalized	\$ 12,896	\$ -	\$ 250
	<b>Maintenance &amp; Operations</b>	53540	<b>Worker's Comp. Insurance</b>	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	\$ -
	<b>Fire &amp; Ambulance</b>	51961	<b>Medical Expenses (Reimb. Insur)</b>	Reimbursable by Worker's Comp Insurance	\$ 450	\$ -	\$ -
		52101	<b>COVID-19 Supplies</b>	(blank)	\$ 2,081	\$ -	\$ -
		53630	<b>Hydrant Service</b>	Assume \$3K increase for new development hydrants	\$ 56,628	\$ 55,272	\$ 8,712
		55000	<b>Misc. Contributions</b>	(blank)	\$ -	\$ -	\$ -
		55301	<b>Foreign Fire Tax Contributions</b>	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.	\$ 72,955	\$ 71,000	\$ -
		55302	<b>EMS Commission Funding</b>	15% increase requested for each member plus adjustment for usage update.	\$ 469,958	\$ 566,185	\$ 135,392
<b>Fire &amp; EMS Total</b>					<b>\$ 638,072</b>	<b>\$ 715,562</b>	<b>\$ 144,354</b>
<b>Planning &amp; Zoning</b>	<b>Salaries &amp; Benefits</b>	51000	<b>Salaries</b>	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.	\$ 121,749	\$ 230,933	\$ 52,564
		51170	<b>Salaries, Planning Commission</b>	\$1650 per quarter for members	\$ 6,600	\$ 6,600	\$ -
		51800	<b>Salaries, Overtime</b>	(blank)	\$ 819	\$ 1,000	\$ 1,980
	<b>Maintenance &amp; Operations</b>	52400	<b>Act 45 Fees</b>	(blank)	\$ 806	\$ 1,200	\$ 567
		53072	<b>Zoning Hearing Board</b>	Costs associated with holding Zoning Hearing Board cases	\$ 17,648	\$ 17,648	\$ 2,230

Kennett Township YTD 2021  
General Fund Expenses

Sage Dept Name					2020 Full Year Actuals	2021 Budget	2021 YTD
Category 1	Sage GL	Sage GL Account Name	2021 Comment				
<b>Planning &amp; Zoning</b>	<b>Maintenance &amp; Operations</b>	54500	<b>Contracted Services</b>	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.	\$ 47,921	\$ 57,000	\$ 11,543
		54540	<b>Grant Expenses</b>	Ongoing zoning ordinance project.	\$ -	\$ 5,000	\$ -
		59999	<b>Miscellaneous Expenses</b>	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.	\$ 7,956	\$ 13,000	\$ 324
	<b>Contracted/ Professional Services</b>	53140	<b>Legal Services</b>	Legal advice on zoning/ordinance changes.	\$ -	\$ 5,000	\$ -
<b>Planning &amp; Zoning Total</b>					<b>\$ 203,499</b>	<b>\$ 337,381</b>	<b>\$ 69,208</b>
<b>Public Works</b>	<b>Salaries &amp; Benefits</b>	51000	<b>Salaries</b>	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.	\$ 368,217	\$ 434,000	\$ 127,572
		51800	<b>Salaries, Overtime</b>	(blank)	\$ 15,652	\$ 19,000	\$ 15,371
	<b>Maintenance &amp; Operations</b>	52160	<b>Small Equipment</b>	Misc small equipment replacement for daily operations/tasks (\$5K).	\$ 2,312	\$ 5,000	\$ 1,219
		52310	<b>Gasoline/Diesel</b>	Fuel was budgeted under Utilities. Split out fuel in actuals. Need to allocate some of Utilities budget.			\$ 6,308
		52380	<b>Uniforms</b>	Uniforms were budgeted under Maintenance Supplies. Split out in actuals. Need to allocate some of Maintenance Supplies budget.			\$ 4,444
		52451	<b>Stone</b>	2020 Extensive stone fill needed due to flooding from storms. Increased for 2021 as well.	\$ 35,561	\$ 20,000	\$ 8,377
		52452	<b>Skin Patching</b>	(blank)	\$ 13,181	\$ 20,000	\$ -
		52453	<b>Skin Patching Oil</b>	(blank)	\$ 1,065	\$ 8,000	\$ 3,431
		52454	<b>Black Top</b>	(blank)	\$ 6,136	\$ 10,000	\$ -
		52455	<b>Drainage Materials</b>	Increase is for repairs from major storm in 2020 carrying into 2021	\$ 8,284	\$ 10,000	\$ -
		52456	<b>Line Painting</b>	(blank)	\$ 27,382	\$ 30,000	\$ -

Kennett Township YTD 2021  
General Fund Expenses

Sage Dept Name					2020 Full Year Actuals	2021 Budget	2021 YTD
Category 1	Sage GL	Sage GL Account Name	2021 Comment				
Public Works	Maintenance & Operations	52457	Oil & Chip	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	\$ -
		52460	Supplies, Signs	Signs are required to be replaced on a routine schedule.	\$ 6,506	\$ 6,000	\$ 1,978
		52461	Snow & Ice Control Supplies	2020 unusually light due to little snow.	\$ 19,631	\$ 45,000	\$ 48,859
		52500	Maintenance Supplies	Maintenance supplies and general Bldg expense. Uniforms were budgeted under Maintenance Supplies. Split out in actuals. Need to allocate some of Maintenance Supplies budget.	\$ 17,658	\$ 12,000	\$ 4,625
		53600	Utilities	Garage utilities and fuel for vehicles. Split out fuel in actuals. Need to allocate some of this budget.	\$ 35,131	\$ 31,000	\$ 8,593
		53610	Electric, Street Lights	Runs ~\$115 per month	\$ 1,062	\$ 1,380	\$ 1,142
		53680	PA One Call	(blank)	\$ 925	\$ 1,000	\$ 87
		53690	Household Hazardous Waste Disp	Participation in Chester County Hazardouse Waste Collection events. Less than usual in 2020 due to COVID.	\$ 1,769	\$ 3,000	\$ -
		53720	Vehicle Maintenance & Repair	Building and vehicle repair. New roof on garage shown under Capital. (Collapsing PW Building & PW)	\$ 23,877	\$ 15,000	\$ 10,836
		53740	Maintenance, Traffic Signals	Based on 2020 annualized	\$ 6,599	\$ 9,000	\$ -
		54150	Expenses (Reimburs. by Insur)	(blank)	\$ -	\$ -	\$ -
		59999	Miscellaneous Expenses	CDL license renewals, misc.	\$ 129	\$ 500	\$ -
				Budget split out in Maintenance Supplies, Repair/Maintenance & Contracted Services	\$ 65	\$ -	\$ -
		Contracted/ Professional Services	54500	Contracted Services	Combine Contracted Services for Public Works & Public Works Building. GPS tracking (\$3300, \$275/mth), Trash service (\$1400), Mulch grinding for yard waste facility, Tree work, street sweeping	\$ 8,367	\$ 17,500
		(blank)	(blank)	Combine Contracted Services for Public Works & Public Works Building.	\$ 3,739		
<b>Public Works Total</b>					<b>\$ 603,246</b>	<b>\$ 730,380</b>	<b>\$ 251,573</b>
Public Works Building	Maintenance & Operations	53700	Repair & Maintenance Services	Shares Vehicle Repair & Maintenance Budget			\$ 537
<b>Public Works Building Total</b>							<b>\$ 537</b>

Kennett Township YTD 2021  
General Fund Expenses

Sage Dept Name					2020 Full Year Actuals	2021 Budget	2021 YTD
Category 1	Sage GL	Sage GL Account Name	2021 Comment				
<b>Twp Building</b>	<b>Maintenance &amp; Operations</b>	53600	<b>Utilities</b>	Utilities: Electric \$20K, Oil \$7.5K, Verizon \$5.5K, Phone system \$7.8K, Cell phones \$9K	\$ 47,588	\$ 45,000	\$ 16,534
		53601	<b>Utilities (The Pines)</b>	(blank)	\$ 2,305	\$ 2,305	\$ 3,149
		53700	<b>Repair &amp; Maintenance Services</b>	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.	\$ 28,939	\$ 40,000	\$ 40
				The Pines bill for shared common space around building. Lag for prior year from land owner.	\$ 7,081	\$ 7,500	\$ 40
		59999	<b>Miscellaneous Expenses</b>	Misc.	\$ 474	\$ 2,000	\$ -
	<b>Contracted/ Professional Services</b>	54500	<b>Contracted Services</b>	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.	\$ 38,170	\$ 50,000	\$ 9,591
	<b>Twp Building Total</b>					<b>\$ 124,556</b>	<b>\$ 146,805</b>
<b>Benefits (non-uniform)</b>	<b>Salaries &amp; Benefits</b>	51000	<b>Salaries (Severance)</b>	Severance pay			\$ 29,758
		51832	<b>Auto Allowance</b>	(blank)	\$ 1,800	\$ 3,600	\$ 1,200
		51910	<b>Uniform Maintenance</b>	Included in general expenses above.	\$ -	\$ -	\$ -
		51920	<b>Social Security &amp; Medicare</b>	SS 6.2%; Medicare 1.45% of salaries. (2020 Actuals pending reclass from General to Police/Sewer)	\$ 67,288	\$ 91,792	\$ 57,116
		51940	<b>Unemployment Taxes</b>	\$350 per person per year	\$ 7,794	\$ 7,350	\$ 9,780
		51960	<b>Medical &amp; Dental Insurance</b>	Increase: Affordable Care Act 4% tax (waived in 2019). IBX running add'l 4-7% increase. +staff increases	\$ 228,866	\$ 272,724	\$ 93,502
		51962	<b>Post Employment Medical (COBRA)</b>	Reimbursed by COBRA participant. We are required to offer COBRA to former employees.	\$ 8,120	\$ 10,738	\$ -
		51970	<b>Employee Pension Plan</b>	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	\$ 116,545	\$ -

Kennett Township YTD 2021  
General Fund Expenses

Sage Dept Name					2020 Full Year Actuals	2021 Budget	2021 YTD
Category 1	Sage GL	Sage GL Account Name	2021 Comment				
<b>Benefits (non-uniform)</b>	<b>Salaries &amp; Benefits</b>	51980	<b>Life, Disability, H&amp;L Insurance</b>	Increase over 2020 for 66 2/3% ST/LT Disability adopted in July for non-uniform for full year + staff increases.	\$ 4,794	\$ 12,843	\$ 229
		51990	<b>Employee Savings Plan</b>	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	\$ 41,555	\$ 34,215	\$ 15,109
		53541	<b>Worker's Comp Payment (Reimb.)</b>	Not budgeted. If injury occurs, we pay employee and then get reimbursed by WC.	\$ (0)	\$ -	\$ -
		59999	<b>Mscellaneous Expenses</b>	Employee incentives, appreciation, & rewards		\$ 2,000	\$ -
<b>Benefits (non-uniform) Total</b>					<b>\$ 524,671</b>	<b>\$ 551,808</b>	<b>\$ 206,695</b>
<b>Community Development</b>	<b>Community &amp; Economic Development</b>	55204	<b>Township Events</b>	2020 Chandler Mill Bridge celebration; Get Re-Kennected!	\$ 506	\$ -	\$ -
		55305	<b>Deer Management Committee</b>	Annual contribution	\$ -	\$ 250	\$ -
		55407	<b>Brandywine Vly Scenic Byway Com</b>	Annual contribution. Joint effort across many municipalities that we are already committed to.	\$ 500	\$ 600	\$ -
		55408	<b>Environmental Advisory Committ.</b>	No request made for 2021; 2020 included \$2.5K one-time woodlands map update and \$500 misc for Garden Way.	\$ 2,494	\$ -	\$ -
		55409	<b>Payments to other Gov't bodies</b>	No generic committee money. Special projects would hit specific line items	\$ -	\$ -	\$ -
		55410	<b>Trails and Sidewalk Committee</b>	Many projects underway. Budget is specifically under other categories.	\$ -	\$ -	\$ -
		55411	<b>Historic Commission</b>	Annual Commission contribution; 2020 included Brandywine Battlefield \$2K grant plus \$4143 to be reimbursed by grant in 2021.	\$ 6,767	\$ 1,500	\$ 500
		55412	<b>Land Stewardship Program</b>	Program on hold with resignation of leader. Individual items supported directly through Barkingfield budget.	\$ 5,000	\$ -	\$ -
<b>Community Development Total</b>					<b>\$ 15,267</b>	<b>\$ 2,350</b>	<b>\$ 500</b>
<b>Contributions</b>	<b>Community &amp; Economic Development</b>	55200	<b>Mushroom Festival</b>	No request - same as last year	\$ -	\$ 2,500	\$ -
		55201	<b>Holiday Village (Reimbursable)</b>	Not planning to lay out funds in advance for this event if it takes place.	\$ -	\$ -	\$ -
		55401	<b>Kennett Area Senior Center</b>	Quarterly contribution	\$ 2,500	\$ 2,000	\$ -

Kennett Township YTD 2021  
General Fund Expenses

Sage Dept Name					2020 Full Year Actuals	2021 Budget	2021 YTD
Category 1	Sage GL	Sage GL Account Name	2021 Comment				
<b>Contributions</b>	<b>Community &amp; Economic</b>	55402	<b>Historic Kennett Square</b>	Annual contribution	\$ 20,000	\$ 20,000	\$ 20,000
		55403	<b>Brandywine Red Clay Alliance</b>	Annual membership (\$1k); Contribution (\$1k); Christina Watershed membership (\$950)	\$ 1,000	\$ 1,950	\$ 950
		55404	<b>Kennett Flash</b>	Annual contribution w/ special Covid relief request	\$ 1,000	\$ -	\$ -
		55405	<b>SCCOOT transportation service</b>	Increase for COVID impact	\$ 2,000	\$ 2,000	\$ -
		55406	<b>Library Scholarship Program</b>	Event cancelled for 2020 due to COVID; anticipate return in 2021	\$ -	\$ -	\$ -
		55413	<b>Contributions - TLC</b>	Annual contribution budgeted in Open Space in 2020, paid in 2021 from GF per BOS approval. 2021 budget in Open Space budget.		\$ -	\$ 72,000
		55414	<b>Kennett Area Community Service</b>	2020: Addition of funding \$5K for Kennett Area Community Service in Dec.	\$ 5,000	\$ -	\$ -
<b>Contributions Total</b>					<b>\$ 31,500</b>	<b>\$ 28,450</b>	<b>\$ 92,950</b>
<b>Economic Development</b>	<b>Community &amp; Economic Development</b>	54541	<b>Grant Expenses (Match)</b>	(blank)	\$ -	\$ -	\$ -
		54560	<b>Economic Development Office</b>	Economic Development Director salary via Historical Kennett Square. Position vacant. MOU not approved by Borough and not funded in their budget. Eliminate for 2021 due to expense constraints; reconsider for future.	\$ 37,500	\$ -	\$ -
		54570	<b>Sustainable Development Office</b>	Efforts on hold given expense constraints	\$ -	\$ -	\$ -
<b>Economic Development Total</b>					<b>\$ 37,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Engineering Services</b>	<b>Contracted/ Professional Services</b>	53130	<b>Engineering Services</b>	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. 2021 high YTD primarily due to Davenport Pipe Project budgeted under Capital Fund.	\$ 54,241	\$ 18,000	\$ 27,937
		53131	<b>Engineering Services - MS4</b>	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.	\$ 113,034	\$ 217,000	\$ 3,806

Kennett Township YTD 2021  
General Fund Expenses

Sage Dept Name					2020 Full Year Actuals	2021 Budget	2021 YTD
Category 1	Sage GL	Sage GL Account Name	2021 Comment				
Engineering Services	Contracted/ Professional	53132	Engineering Serv -Grant Writing	Grant writing & lobbying for 5-points & Sewer grants.	\$ 33,030	\$ 17,500	\$ 7,000
		53133	Engineering Serv -Traffic	Ongoing project is capital project with grant.	\$ -	\$ -	\$ 5,934
		53134	Planning Serv & Landscape Arch	Minimize projects	\$ 6,978	\$ 5,000	\$ -
		53170	Trail Consultant	2021 Budget included \$15K for out of scope T&M associated with projects. At time of budget, 2021 expected grant costs were embedded in cost estimates associated with primary projects (Magnolia & Trail work for grant). However, addition engineering and community engagement was added to scope after the budget was finalized. Each task order is approved by the Board.	\$ 107,272	\$ 15,000	\$ 116,386
		53180	Billable Consultants	(blank)	\$ -	\$ -	\$ -
		54541	Grant Expenses (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.	\$ -	\$ 1,000	\$ -
<b>Engineering Services Total</b>					<b>\$ 314,556</b>	<b>\$ 273,500</b>	<b>\$ 161,064</b>
Insurance	Maintenance & Operations	53510	Property & Liability Insurance	Increase estimated for new vehicles	\$ 80,853	\$ 86,500	\$ -
		53530	Bonds	Named bonds for Treasurer & Twp Manager plus general Public Employee Blanket Bond for all other employees and officials.	\$ 8,510	\$ 8,800	\$ -
		53540	Worker's Comp. Insurance	Worker's Comp. 2021 allocates relevant portions to Police & Fire Dept. 2020 reclasses needed to allocate.	\$ 36,622	\$ 39,602	\$ 19,297
<b>Insurance Total</b>					<b>\$ 125,985</b>	<b>\$ 134,902</b>	<b>\$ 19,297</b>
IT Services	Contracted/ Professional Services	52130	IT Supplies & Equipment	2020 over budget due to laptops needed for COVID remote work. 2021 is equipment for new hires.	\$ 6,662	\$ 6,500	\$ 148
		54520	IT Services	Sage GL License (\$17K); CLA GL implementation Consultant (\$7.5K); All Covered Monthly Support, licenses (\$19.1K); Microsoft Applications (\$7K); Payroll software & services (\$5.1K); CivicPlus website (\$3.8K); Permit System (\$3.12K); Laserfische doc storage (\$3K); Adobe (\$1.8K); Misc. (\$2.2K)	\$ 62,890	\$ 69,620	\$ 30,213
<b>IT Services Total</b>					<b>\$ 69,551</b>	<b>\$ 76,120</b>	<b>\$ 30,361</b>

