



KENNETT TOWNSHIP
FINANCE & HR DEPARTMENT

TO: Kennett Township Board of Supervisors

FROM: Amy Heinrich, Finance & HR Director, Treasurer
Subject: Department Report – May 19, 2021

- The last month has been uneventful in Finance & HR with just a lot of work on projects behind the scenes and, of course, day-to-day operations.
- We've continued to build and implement features from our new General Ledger. The monthly financial report includes a couple of completely automated reports, with many more to come along with dashboards. These reports and features will improve efficiency.
- Our 2020 audit is still underway. We are working through the sampling process with Maillie. Given the remote approach due to COVID, it will still take several months to complete.

Kennett Township YTD 2021

GENERAL FUND

As of 5/19/2021

	2020 Actuals	2021 Budget	2021 YTD
Revenue			
Taxes			
Earned Income Taxes	\$ 2,629,986	\$ 2,877,000	\$ 1,640,582
Real Estate Taxes	\$ 1,642,305	\$ 1,669,000	\$ 1,483,978
Real Estate Transfer Taxes	\$ 649,305	\$ 480,000	\$ 207,202
Local Service Tax		\$ 200,000	\$ 19,199
Taxes Total	\$ 4,921,596	\$ 5,226,000	\$ 3,350,961
Fees, Fines, Grants, Interest	\$ 940,887	\$ 865,986	\$ 632,503
Revenue Total	\$ 5,862,483	\$ 6,091,986	\$ 3,983,464
Expense			
Salaries & Benefits	\$ 2,790,117	\$ 3,367,310	\$ 1,208,548
Maintenance & Operations	\$ 671,240	\$ 781,860	\$ 240,616
Contracted/ Professional Services	\$ 736,415	\$ 614,720	\$ 391,628
Community & Economic Development	\$ 291,653	\$ 162,800	\$ 101,600
Fire & Ambulance	\$ 602,071	\$ 692,457	\$ 283,852
Expense Total	\$ 5,091,497	\$ 5,619,147	\$ 2,226,244
Transfers to Capital Fund			
Capital Transfer/Expense			
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)	\$ -	\$ -
Capital Transfer/Expense Total	\$ (631,224)	\$ (465,000)	\$ -
Transfers to Capital Fund Total	\$ (631,224)	\$ (465,000)	\$ -
Operating Gain/(Loss)	\$ 770,986	\$ 472,838	\$ 1,757,220
Gain/(Loss) With Capital	\$ 139,762	\$ 7,838	\$ 1,757,220

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.

Fraud Recovery & Expenses (Unbudgeted)			
Revenue			
Fraud Recovery	\$ 1,000,000	\$ -	\$ -
Expense			
Fraud Investigation/Recovery	\$ 608,544	\$ -	\$ 68,442
Net Fraud Recovery & Expenses (Unbudgeted)	\$ 391,456	\$ -	\$ (68,442)



Kennett Township
Statement of Revenues and Expenditures
 Other Funds (excluding General Fund & Escrow)
 As of May 15, 2021

	Other Funds (excl. GF & Escrow)					
	Capital Fund 01/01/2021 Through 05/31/2021 <u>Actual</u>	Liquid Fuels Fund 01/01/2021 Through 05/31/2021 <u>Actual</u>	Open Space Fund 01/01/2021 Through 05/31/2021 <u>Actual</u>	Library Fund 01/01/2021 Through 05/31/2021 <u>Actual</u>	Sewer Fund 01/01/2021 Through 05/31/2021 <u>Actual</u>	All Funds 01/01/2021 Through 05/31/2021 <u>Actual</u>
Net income						
Revenue						
Taxes	0	0	399,684	139,439	0	539,122
Fees, Fines, Grants, Interest	0	312,173	0	0	304,626	616,800
Total Revenue	<u>0</u>	<u>312,173</u>	<u>399,684</u>	<u>139,439</u>	<u>304,626</u>	<u>1,155,922</u>
Expense						
Salaries & Benefits	0	0	0	0	45,545	45,545
Maintenance & Operations	0	0	0	0	513,910	513,910
Contracted/ Professional Services	0	0	0	0	35,557	35,557
Community & Economic Development	9,044	0	7,000	0	0	16,044
Capital Expense	34,108	0	0	0	0	34,108
Total Expense	<u>43,152</u>	<u>0</u>	<u>7,000</u>	<u>0</u>	<u>595,012</u>	<u>645,164</u>
Total Net income	<u>(43,152)</u>	<u>312,173</u>	<u>392,684</u>	<u>139,439</u>	<u>(290,386)</u>	<u>510,758</u>



Kennett Township
Balance Sheet by Fund - ALL
 As of May 20, 2021

	General Fund Year To Date 05/20/2021 Actual	Escrow Fund Year To Date 05/20/2021 Actual	Capital Fund Year To Date 05/20/2021 Actual	Liquid Fuels Fund Year To Date 05/20/2021 Actual	All Funds Open Space Fund Year To Date 05/20/2021 Actual	Library Fund Year To Date 05/20/2021 Actual	Traffic Impact Fee Year To Date 05/20/2021 Actual	Sewer Fund Year To Date 05/20/2021 Actual	All Funds Year To Date 05/20/2021 Actual
Assets									
Current Assets	4,731,940	550,831	17,078	(253,676)	3,466,698	107,165	77,492	229,249	8,926,778
Interfund Due from									
Due from General Fund	0	33,869	0	0	767,108	0	0	543,986	1,344,963
Due from Open Space Fund	37,788	0	0	0	0	0	0	0	37,788
Due from Sewer Fund	269,791	0	0	0	0	0	0	0	269,791
Due from Escrow Fund	163,952	0	0	0	0	0	0	0	163,952
Total Interfund Due from	471,531	33,869	0	0	767,108	0	0	543,986	1,816,494
Total Assets	5,203,471	584,700	17,078	(253,676)	4,233,806	107,165	77,492	773,235	10,743,272
Liabilities and Net Assets									
Liabilities									
Short-term Liabilities	135,839	792,728	0	0	0	0	0	19,557	948,125
Long Term Liabilities	0	0	0	0	5,000,000	0	0	0	5,000,000
Interfund Due to									
Due to General Fund	3,273	163,952	0	0	37,788	0	0	266,519	471,531
Due To Open Space Fund	767,000	0	0	0	0	0	0	0	767,000
Due to Sewer Fund	543,986	0	0	0	0	0	0	0	543,986
Due to Escrow Fund	33,977	0	0	0	0	0	0	0	33,977
Total Interfund Due to	1,348,236	163,952	0	0	37,788	0	0	266,519	1,816,494
Total Liabilities	1,484,075	956,680	0	0	5,037,788	0	0	286,076	7,764,619
Net Assets									
Net Assets									
Fund Balance	2,032,625	(269,774)	60,230	30,104	(1,196,666)	6,789	77,492	777,545	1,518,345
Total Net Assets	2,032,625	(269,774)	60,230	30,104	(1,196,666)	6,789	77,492	777,545	1,518,345
Change In Net Assets									
Operating Revenue	3,983,463	(2,330)	0	25,200	399,684	139,439	0	304,626	4,850,083
Expenditures	2,296,692	99,876	43,152	0	7,000	39,063	0	595,012	3,080,795
Change In Net Assets	1,686,771	(102,206)	(43,152)	25,200	392,684	100,376	0	(290,386)	1,769,288
Total Net Assets	3,719,396	(371,980)	17,078	55,304	(803,982)	107,165	77,492	487,159	3,287,633
Total Liabilities and Net Assets	5,203,471	584,700	17,078	55,304	4,233,806	107,165	77,492	773,235	11,052,252

Kennett Township YTD 2021
General Fund Revenue

							As of	5/19/2021
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	\$ 1,640,582	
	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	\$ 136,432	
		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	\$ 1,321,751	
		40120	RE Taxes - Prior Year's	Delinquent taxes	\$ 37,437	\$ 25,000	\$ 25,795	
	Real Estate Transfer Taxes	41011	Real Estate Transfer Tax	2021 Budget based on 5-year average	\$ 649,305	\$ 480,000	\$ 207,202	
	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	\$ 19,199	
Taxes Total					\$ 4,921,596	\$ 5,226,000	\$ 3,350,961	
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	2021 Reimbursement from CFA Western Greenway Grant. 2020 ARLE Grant Rt 1 & Rt 82 Reimbursement from State	\$ 23,054	\$ -	\$ 356,458	
		45601	Public Utility Revenue		0 \$ 5,706	\$ 6,000	\$ -	
		45604	Liquor Licenses		0 \$ 400	\$ 400	\$ 800	
		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	\$ 9,638	\$ -	\$ 2,841	
	Planning & Zoning	46298	Misc Zoning & Building Fees	(blank)	\$ 16,986	\$ 4,500	\$ 800	
		42250	Road Opening Permits		0 \$ 540	\$ 500	\$ 705	
	46134	Zoning Hearing Fees	(blank)	\$ 5,200	\$ 8,000	\$ 1,600		

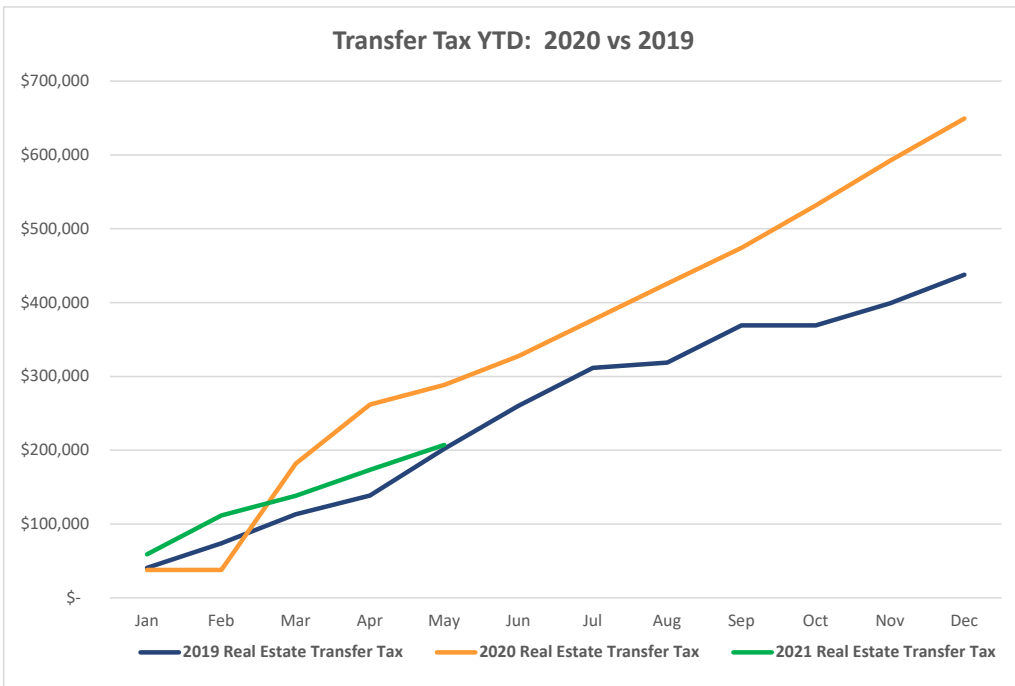
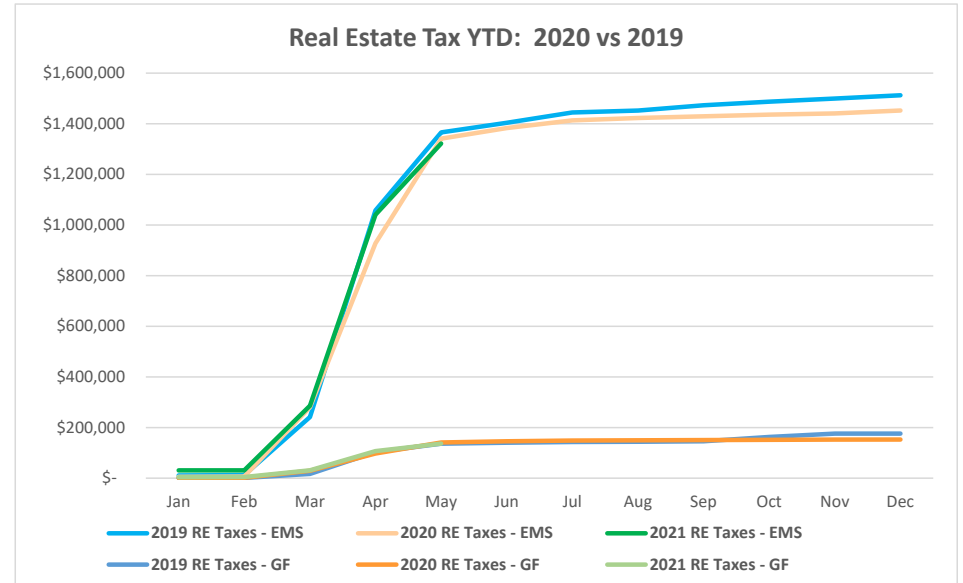
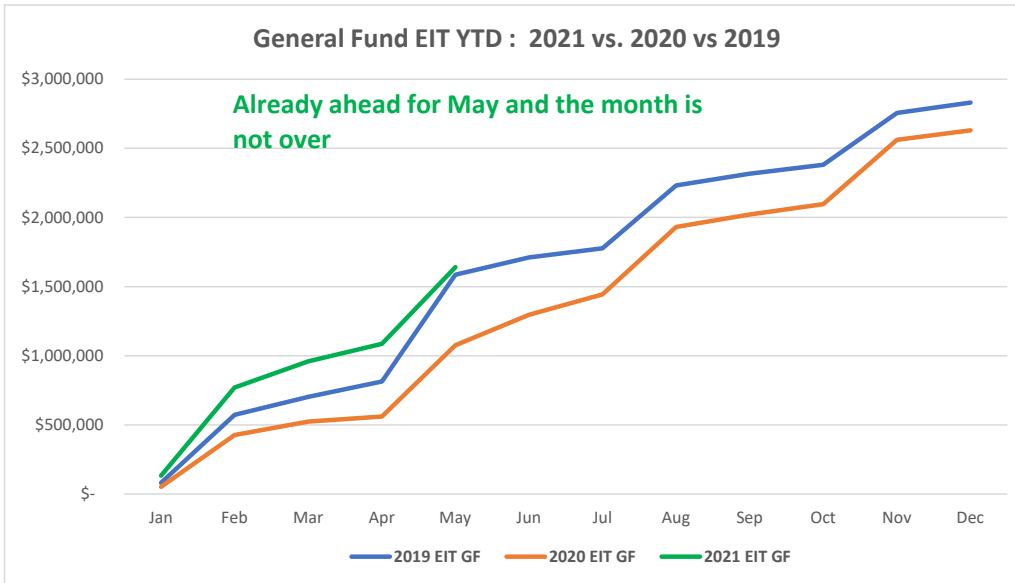
Kennett Township YTD 2021
General Fund Revenue

Category 1	Category 2	Sage GL	Sage GL Account Name	2021 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD
Fees, Fines, Grants, Interest	Planning & Zoning	46240	Building & Zoning Fees	2021 Budget assumptions include a few large developments and continued run-rate on smaller projects.	\$ 246,611	\$ 230,000	\$ 106,850
		46242	Rental Registration Fees	(blank)	\$ 7,540	\$ 3,000	\$ 100
		46246	UCC Fees - Act 45	\$4.5 per permit remitted to the State.	\$ 1,089	\$ 800	\$ 405
	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	\$ 13,790
	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	\$ 58,152	\$ 55,972	\$ 22,602
		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.	\$ 11,847	\$ -	\$ -
		46159	Sale of Copies, Supplies	(blank)	\$ 2,385	\$ 2,300	\$ 919
		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	\$ 2,101
	Fees	42180	Cable Franchise Fee	(blank)	\$ 178,536	\$ 180,000	\$ 62,070
		48311	Street Light Fees		\$ 5,165	\$ 5,165	\$ 689
	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	\$ -	\$ -	

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, Grants, Interest Total					\$ 940,887	\$ 865,986	\$ 632,503
Grand Total					\$ 5,862,483	\$ 6,091,986	\$ 3,983,464

Tax Revenue: 2021 vs. 2020 vs. 2019



2021 EIT Revenue is favorable to 2020 & 2019 primarily due to correction and catch up on overdue payments from past years.

- Expecting to get more detailed data from Keystone to enable analysis of all the drivers.

Real Estate Tax collection in line with prior year

Real Estate Transfer tax lagging 2020 given strong results in 2020

Kennett Township YTD 2021
General Fund Expenses

					As of	5/19/2021	
Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2021 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD
Board of Supervisors	Salaries & Benefits	51000	Salaries	(blank)	\$ 7,500	\$ 7,500	\$ 1,875
Board of Supervisors Total					\$ 7,500	\$ 7,500	\$ 1,875
Administration	Salaries & Benefits	51000	Salaries	Admin salaries	\$ 230,761	\$ 207,398	\$ 75,618
		51800	Salaries, Overtime	Admin overtime for BOS and Committee meetings, events, initiatives	\$ 3,808	\$ 6,026	\$ 1,819
	Maintenance & Operations	52100	Office supplies, equip, furnit.	Office supplies, equipment, & accessories/furniture	\$ 7,218	\$ 8,000	\$ 2,057
		53110	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	\$ 28,000	\$ 38,000	\$ -
		53420	Printing & Advertising	Required Legal Advertisements, Newsletter	\$ 5,969	\$ 6,000	\$ 2,929
		53900	Bank Service Charges/Fees	(blank)	\$ 12,287	\$ 6,240	\$ -
		54200	Dues & Subscriptions	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	\$ 4,952
		54600	Training & Conferences	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	\$ 135
		55300	Payments to other Gov't bodies	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				
Administration	Maintenance & Operations	59999	Miscellaneous Expenses	HR Required documentation, hiring expenses, background check, Meetings, meals, holiday luncheon, employee picnic, misc. (Combine General & Misc Expense)	\$ 4,159	\$ 8,000	\$ 881
				2021 Combined with Misc Exp for Admin	\$ 1,658		
	Contracted/ Professional Services	53140	Legal Services	(blank)	\$ 88,173	\$ 45,000	\$ 20,901
		54500	Contracted Services	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.	\$ 46,369	\$ 7,500	\$ 639
Administration Total					\$ 449,722	\$ 371,663	\$ 113,629
Finance/HR	Salaries & Benefits	51000	Salaries	Finance/HR shared shared Admin budget for 2020. 2020+ Actuals and 2021+ Budgets will be separate.	\$ 232,756	\$ 299,533	\$ 109,951
		51800	Salaries, Overtime	Finance/HR OT	\$ 1,757	\$ 4,729	\$ 858
Finance/HR Total					\$ 234,513	\$ 304,263	\$ 110,809
Police	Salaries & Benefits	51000	Salaries	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.	\$ 838,679	\$ 996,896	\$ 386,063
		51800	Salaries, Overtime	Includes \$30K for those that work the holidays which is automatically OT.	\$ 50,556	\$ 61,000	\$ 21,738
		51830	Salaries, Overtime Reimbursable	Hard to estimate but offset by revenue. (Some actuals to be reclassified from regular OT.)	\$ -	\$ 15,000	\$ -
		51831	Salaries, STD (Reimbursable)	Not a budgeted item; reimbursed by insurance	\$ 14,080	\$ 40,377	\$ 21,669
		51910	Uniform Maintenance	Dry cleaning \$250 per officer per CBA plus dress attire for Command Staff	\$ 62	\$ 4,750	\$ -
		51920	Social Security & Medicare	SS 6.2%; Medicare 1.45% of salaries. (2020 Actuals pending reclass from General to Police/Sewer)	\$ 69,064	\$ 80,717	\$ -
		51940	Unemployment Taxes	\$350 per person per year	\$ 3,500	\$ 4,900	\$ -
		51960	Medical & Dental Insurance	2020 artificially low due to extensive vacancies	\$ 107,911	\$ 204,993	\$ 77,199
		51970	Employee Pension Plan	Minimum Municipal Obligation (MMO) paid in Fall	\$ 83,631	\$ 81,100	\$ -
		51980	Life, Disability, H&L Insurance	(blank)	\$ 14,503	\$ 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				
Police	Salaries & Benefits	51990	Employee Savings Plan	457b retirement plan, max of 3% salary match. Need to reclass actuals from General for Police & Sewer	\$ 24,655	\$ 31,741	\$ 11,742
		53540	Worker's Comp. Insurance	Will allocate Police portion going forward. 2020 Budget Amendment shows reclass from general to compare apples-to-apples.	\$ 38,570	\$ 40,570	\$ -
		54600	Training & Conferences	Training, travel and dues	\$ 1,725	\$ 15,000	\$ 125
		54610	Tuition Reimbursement	Benefit provided via CBA. Currently only one officer utilizing.	\$ 2,217	\$ 5,000	\$ 2,226
	Maintenance & Operations	52100	Office supplies, equip, furnit.	Combined office supplies and printing.	\$ 1,534	\$ 2,000	\$ 909
		52102	Detective Supplies	Detective investigation supplies		\$ 2,500	\$ -
		52170	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.	\$ 19,076	\$ 8,000	\$ 3,046
		52310	Gasoline/Diesel	Preliminary allocation	\$ 17,212	\$ 9,000	\$ 8,658
		52380	Uniforms	Haven't replaced uniforms recently so increased needed plus new hire uniforms.	\$ 13,896	\$ 10,000	\$ 4,058
		53240	Cell Phone Expense	Per CBA	\$ 5,834	\$ 8,580	\$ 3,185
		53720	Vehicle Maintenance & Repair	(blank)	\$ 13,564	\$ 7,500	\$ 6,666
		54200	Dues & Subscriptions	(blank)	\$ 323	\$ 2,500	\$ 79
		55300	Payments to other Gov't bodies	Chester County SWOT (Emergency Response Team (ERT)) (\$2.5K)	\$ 2,500	\$ 2,500	\$ 2,500
		59999	Miscellaneous Expenses	Gym reimbursement per CBA (\$690 per officer); New hire expenses, Misc.	\$ 9,690	\$ 15,000	\$ 910
	Community & Economic Development	52470	Community Policing Supplies	Community involvement events/supplies. 2020 lower due to COVID-19	\$ -	\$ 1,000	\$ -
	Contracted/ Professional Services	53140	Legal Services	Actuals include Legal Expense from Personnel situation.	\$ 103,487	\$ 50,000	\$ 5,493
		54500	Contracted Services	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).	\$ 25,851	\$ 50,000	\$ 33,391

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				
Police	Contracted/ Professional Services	54520	IT Services	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	\$ 13,251
Police Total					\$ 1,502,501	\$ 1,807,464	\$ 614,870
Fire & EMS	Salaries & Benefits	51000	Salaries	\$1000 per year; negotiated after budget was finalized	\$ 12,896	\$ -	\$ 250
	Maintenance & Operations	53540	Worker's Comp. Insurance	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	\$ -
	Fire & Ambulance	51961	Medical Expenses (Reimb. Insur)	Reimbursable by Worker's Comp Insurance	\$ 450	\$ -	\$ -
		52101	COVID-19 Supplies	(blank)	\$ 2,081	\$ -	\$ -
		53630	Hydrant Service	Assume \$3K increase for new development hydrants	\$ 56,628	\$ 55,272	\$ 13,068
		55000	Misc. Contributions	(blank)	\$ -	\$ -	\$ -
		55301	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.	\$ 72,955	\$ 71,000	\$ -
		55302	EMS Commission Funding	15% increase requested for each member plus adjustment for usage update.	\$ 469,958	\$ 566,185	\$ 270,784
Fire & EMS Total					\$ 638,072	\$ 715,562	\$ 284,102
Planning & Zoning	Salaries & Benefits	51000	Salaries	2021 Budget includes a new certified Planner mid-year. BCO work will continue to be outsourced. 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	\$ 64,845
		51170	Salaries, Planning Commission	\$1650 per quarter for members	\$ 6,336	\$ 6,600	\$ -
		51800	Salaries, Overtime	(blank)	\$ 819	\$ 1,000	\$ 1,999
	Maintenance & Operations	52400	Act 45 Fees	(blank)	\$ 806	\$ 1,200	\$ 567
		53072	Zoning Hearing Board	Costs associated with holding Zoning Hearing Board cases	\$ 17,648	\$ 17,648	\$ 7,015

Kennett Township YTD 2021
General Fund Expenses

Sage Dept Name					2020	2021	2021
Category 1	Sage GL	Sage GL Account Name	2021 Comment	Full Year Actuals	Budget	YTD	
Planning & Zoning	Maintenance & Operations	54500	Contracted Services	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	\$ 20,075
		59999	Miscellaneous Expenses	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	\$ 12,500	\$ 389
		54541	Grant Expenses (Match)	Ongoing zoning ordinance project.	\$ -	\$ 5,000	\$ 2,673
		54200	Dues & Subscriptions	Split out from General Expense		\$ 500	\$ 250
	Contracted/ Professional Services	53140	Legal Services	Legal advice on zoning/ordinance changes.	\$ -	\$ 5,000	\$ -
Planning & Zoning Total					\$ 203,235	\$ 337,381	\$ 97,812
Public Works	Salaries & Benefits	51000	Salaries	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	\$ 158,488
		51800	Salaries, Overtime	(blank)	\$ 15,652	\$ 19,000	\$ 16,246
	Maintenance & Operations	52160	Small Equipment	Misc small equipment replacement for daily operations/tasks (\$5K).	\$ 2,312	\$ 5,000	\$ 2,079
		52310	Gasoline/Diesel	Originally budgeted under Utilities; allocated est to own GL.		\$ 10,000	\$ 7,310
		52380	Uniforms	Uniforms were budgeted under Maintenance Supplies. Split out in actuals. Need to allocate some of Maintenance Supplies budget.		\$ 10,000	\$ 5,205
		52451	Stone	2020 Extensive stone fill needed due to flooding from storms. Increased for 2021 as well.	\$ 35,561	\$ 20,000	\$ 11,575
		52452	Skin Patching	(blank)	\$ 13,181	\$ 20,000	\$ -
		52453	Skin Patching Oil	(blank)	\$ 1,065	\$ 8,000	\$ 3,431
		52454	Black Top	(blank)	\$ 6,136	\$ 10,000	\$ -
		52455	Drainage Materials	Increase is for repairs from major storm in 2020 carrying into 2021	\$ 8,284	\$ 10,000	\$ -
		52456	Line Painting	(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.	\$ 13,183	\$ 2,000	\$ 6,607	
		53600	Utilities	Garage utilities (electric, oil, propane, phone, internet). Split Gas & Diesel to own GL, allocated est budget from Util.	\$ 20,349	\$ 21,000	\$ 9,349	
		53610	Electric, Street Lights	Runs ~\$115 per month	\$ 1,062	\$ 1,380	\$ 1,524	
		53680	PA One Call	(blank)	\$ 925	\$ 1,000	\$ 113	
		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)	\$ 23,107	\$ 15,000	\$ 12,764	
		53740	Maintenance, Traffic Signals	Based on 2020 annualized	\$ 6,599	\$ 9,000	\$ 3,470	
		54150	Expenses (Reimburs. by Insur)	(blank)	\$ -	\$ -	\$ -	
		59999	Miscellaneous Expenses	CDL license renewals, misc.	\$ 129	\$ 500	\$ -	
				2021 Combine with PW Misc.	\$ 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	\$ 15,332
			(blank)	(blank)	Combine Contracted Services for Public Works & Public Works Building.	\$ 3,739		
Public Works Total					\$ 583,220	\$ 730,380	\$ 304,330	
Public Works Building	Maintenance & Operations	53700	Repair & Maintenance Services	Shares Vehicle Repair & Maintenance Budget for PW			\$ 1,997	
Public Works Building Total							\$ 1,997	
Twp Building	Maintenance & Operations	53600	Utilities	Utilities: Electric \$20K, Oil \$7.5K, Verizon \$5.5K, Phone system \$7.8K, Cell phones \$9K	\$ 47,434	\$ 45,000	\$ 18,617	

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				
Twp Building	Maintenance &	53601	Utilities (The Pines)	(blank)	\$ 2,305	\$ 2,305	\$ 3,149
		53700	Repair & Maintenance Services	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. Combined \$7500 for The Pines Common Area Maintenance agreement.	\$ 28,939	\$ 47,500	\$ 6,411
				The Pines bill for shared common space around building. Lag for prior year from land owner.	\$ 7,081		
		59999	Miscellaneous Expenses	Misc.	\$ (176)	\$ 2,000	\$ -
	Contracted/ Professional Services	54500	Contracted Services	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	\$ 13,432
Twp Building Total					\$ 123,753	\$ 146,805	\$ 41,609
Benefits (non-uniform)	Salaries & Benefits	51000	Salaries (Severance)	Severance pay			\$ 29,758
		51832	Auto Allowance	(blank)	\$ 1,800	\$ 3,600	\$ 1,500
		51910	Uniform Maintenance	Included in general expenses above.	\$ -	\$ -	\$ -
		51920	Social Security & Medicare	SS 6.2%; Medicare 1.45% of salaries. (Some actuals pending reclass from General to Police/Sewer)	\$ 81,331	\$ 91,792	\$ 70,458
		51940	Unemployment Taxes	\$350 per person per year. (Some actuals pending reclass from General to Police/Sewer)	\$ 7,794	\$ 7,350	\$ 9,983
		51960	Medical & Dental Insurance	Increase: Affordable Care Act 4% tax (waived in 2019). IBX running add'l 4-7% increase. +staff increases	\$ 228,866	\$ 235,713	\$ 109,474
		51961	Medical Expenses (Reimb. Insur)	Reimbursed		\$ 37,011	\$ 9,253
		51962	Post Employment Medical (COBRA)	Reimbursed by COBRA participant. We are required to offer COBRA to former employees.	\$ 8,120	\$ 10,738	\$ -

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				
Benefits (non-uniform)	Salaries & Benefits	51970	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	\$ 116,545	\$ -
		51980	Life, Disability, H&L Insurance	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	Employee Savings Plan	457b retirement plan, max of 3% salary match. 2020 Actuals include \$13.6K for 2019 contributions paid in 2020.	\$ 41,555	\$ 34,215	\$ 13,219
		53541	Worker's Comp Payment (Reimb.)	Not budgeted. If injury occurs, we pay employee and then get reimbursed by WC.	\$ (0)	\$ -	\$ -
		59999	Miscellaneous Expenses	Employee incentives, appreciation, & rewards		\$ 2,000	\$ -
Benefits (non-uniform) Total					\$ 538,714	\$ 551,808	\$ 243,874
Community Development	Community & Economic Development	55204	Township Events	2020 Chandler Mill Bridge celebration; Get Re-Kennected!	\$ (398)	\$ -	\$ -
		55305	Deer Management Committee	Annual contribution	\$ -	\$ 250	\$ -
		55407	Brandywine Vly Scenic Byway Com	Annual contribution. Joint effort across many municipalities that we are already committed to.	\$ 500	\$ 600	\$ -
		55408	Environmental Advisory Committ.	No request made for 2021; 2020 included \$2.5K one-time woodlands map update and \$500 misc for Garden Way.	\$ 2,494	\$ -	\$ -
		55409	Payments to other Gov't bodies	No generic committee money. Special projects would hit specific line items	\$ -	\$ -	\$ -
		55410	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; Trail engineer is under Engineering Dept.	\$ -	\$ -	\$ -
		55411	Historic Commission	Annual Commission contribution; 2020 included Brandywine Battlefield \$2K grant plus \$4143 to be reimbursed by grant in 2021.	\$ 6,767	\$ 1,500	\$ 500
		55412	Land Stewardship Program	Program on hold with resignation of leader. Individual items supported directly through Barkingfield budget.	\$ 5,000	\$ -	\$ -
Community Development Total					\$ 14,363	\$ 2,350	\$ 500

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				
Contributions	Community & Economic Development	55200	Mushroom Festival	No request - same as last year	\$ -	\$ 2,500	\$ -
		55201	Holiday Village (Reimbursable)	Not planning to lay out funds in advance for this event if it takes place.	\$ -	\$ -	\$ -
		55401	Kennett Area Senior Center	Quarterly contribution	\$ 2,500	\$ 2,000	\$ -
		55402	Historic Kennett Square	Annual contribution	\$ 20,000	\$ 20,000	\$ 20,000
		55403	Brandywine Red Clay Alliance	Annual membership (\$1k); Contribution (\$1k); Christina Watershed membership (\$950)	\$ 1,000	\$ 1,950	\$ 950
		55404	Kennett Flash	Annual contribution w/ special Covid relief request	\$ 1,000	\$ -	\$ -
		55405	SCCOOT transportation service	Increase for COVID impact	\$ 2,000	\$ 2,000	\$ -
		55406	Library Scholarship Program	Event cancelled for 2020 due to COVID; anticipate return in 2021	\$ -	\$ -	\$ -
		55413	Contributions - TLC	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	Kennett Area Community Service	2020: Addition of funding \$5K for Kennett Area Community Service in Dec.	\$ 5,000	\$ -	\$ -
Contributions Total					\$ 31,500	\$ 28,450	\$ 92,950
Economic Development	Community & Economic Development	54541	Grant Expenses (Match)	(blank)	\$ -	\$ -	\$ -
		54560	Economic Development Office	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	Sustainable Development Office	Efforts on hold given expense constraints	\$ -	\$ -	\$ -
Economic Development Total					\$ 37,500	\$ -	\$ -

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 Services	53130	Engineering Services	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	\$ 32,992
				Not a budgeted item. If any are required on behalf of development projects, they will be reimbursable or from Escrow.	\$ -	\$ -	\$ 1,559
		53131	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.	\$ 113,034	\$ 217,000	\$ 5,026
		53132	Engineering Serv -Grant Writing	Grant writing & lobbying for 5-points & Sewer grants.	\$ 33,030	\$ 17,500	\$ 10,500
		53133	Engineering Serv -Traffic	Ongoing project is capital project with grant.	\$ -	\$ -	\$ 13,974
		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. These expenses are offset by grant reimbursement of Chandler Mill Bridge expenses.	\$ 107,272	\$ 15,000	\$ 190,882
		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	\$ -
Engineering Services Total					\$ 314,556	\$ 273,500	\$ 254,932
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	\$ -

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				
Insurance	Maintenance & Operations	53540	Worker's Comp. Insurance	Worker's Comp. 2021 allocates relevant portions to Police & Fire Dept. 2020 reclasses needed to allocate.	\$ 36,547	\$ 39,602	\$ 19,297
Insurance Total					\$ 125,910	\$ 134,902	\$ 19,297
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)	\$ 57,762	\$ 69,620	\$ 34,109
IT Services Total					\$ 64,424	\$ 76,120	\$ 34,257
Library	Community & Economic Development	55304	Contribution - Library 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.	\$ 121,000	\$ 121,000	\$ -
Library Total					\$ 121,000	\$ 121,000	\$ -
Open Space	Community & Economic Development	54500	Contracted Services	2021: no budget. Carry-over from budgeted 2020 Open Space expense.		\$ -	\$ 4,200
		54542	Grant Expense (Reimb)	2020 actuals for Chandler Mill Bridge (part of grant match budgeted under Capital & Open Space)	\$ -	\$ -	\$ -
Open Space Total					\$ -	\$ -	\$ 4,200
Parks & Property	Community & Economic Development	54500	Contracted Services	Budgeted under Open Space fund			\$ -
		55303	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	\$ -
		55400	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.	\$ -	\$ -	\$ -
		54502	Contracted Services - Barkingfield	2020 & 2021 Budgeted in Open Space but not in accordance with Open Space Act. Once cured, basic maintenance will move to Open Space budget.	\$ 6,912	\$ -	\$ 2,024
		52462	Supplies - Barkingfield Park	Supplies for planting fully covered by grant			\$ 1,926
Parks & Property Total					\$ 6,912	\$ 10,000	\$ 3,950
Refund of Prior Year Revenue	Maintenance & Operations	53191	Refund of Prior Year Revenue	Not a budgeted item. If assessment changes go into effect for prior year, tax refund has to come from Twp (not tax collector).	\$ 496	\$ -	\$ 1,251

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				
Refund of Prior Year Revenue Total					\$ 496	\$ -	\$ 1,251
Tax Collection	Contracted/ Professional Services	54500	Contracted Services	Netted out of revenue	\$ 2,897	\$ -	\$ -
Tax Collection Total					\$ 2,897	\$ -	\$ -
Grand Total					\$ 5,000,787	\$ 5,619,147	\$ 2,226,244