BOROUGH OF KENNETT SQUARE

GENERAL FUND REVENUES

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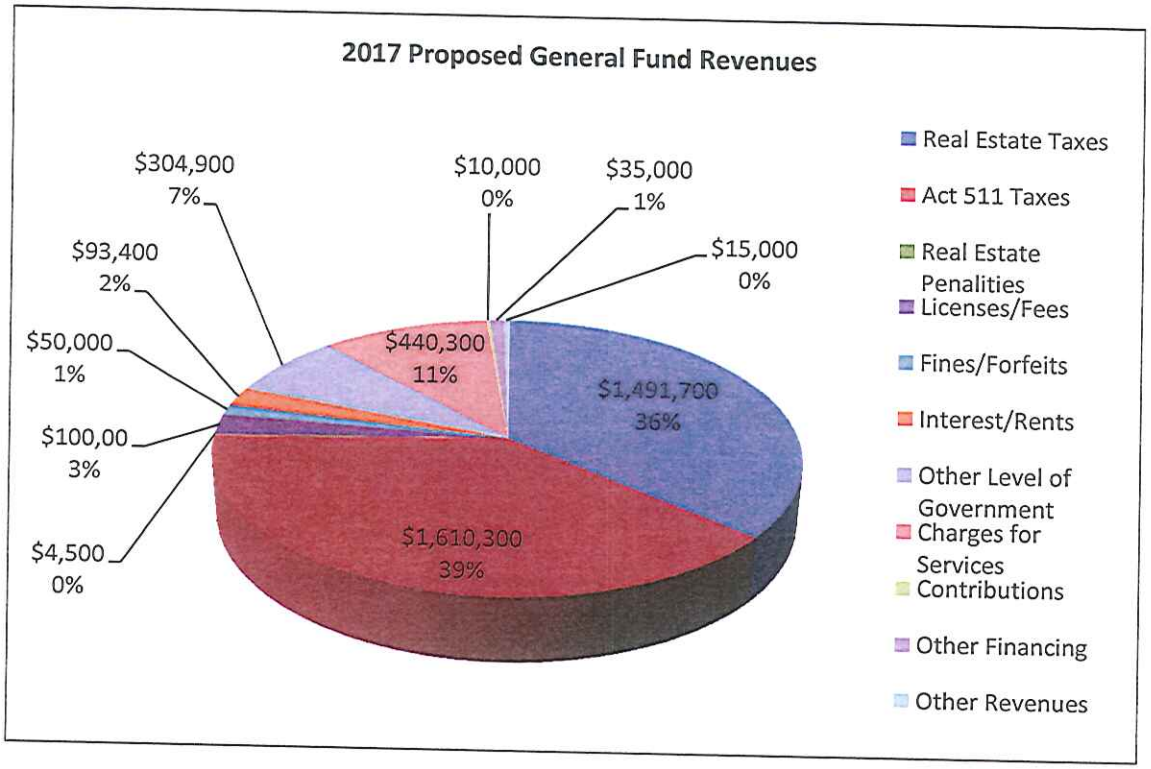
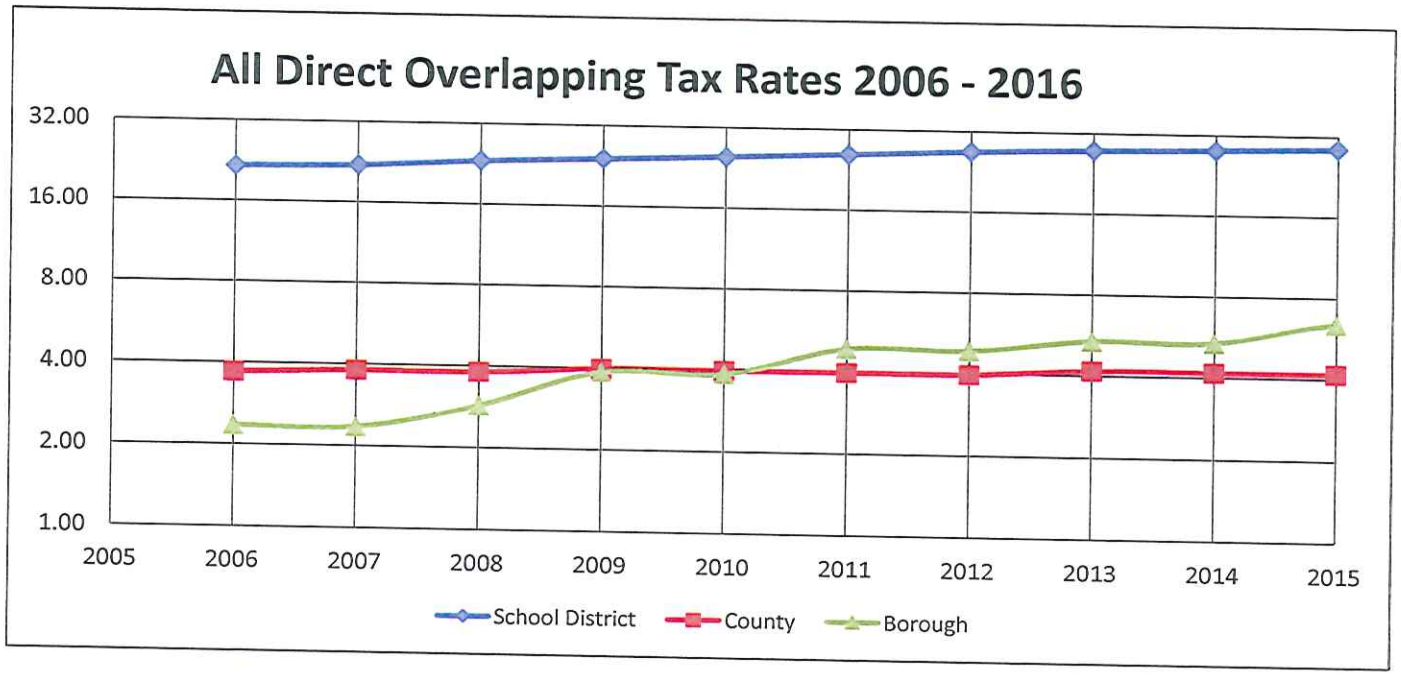
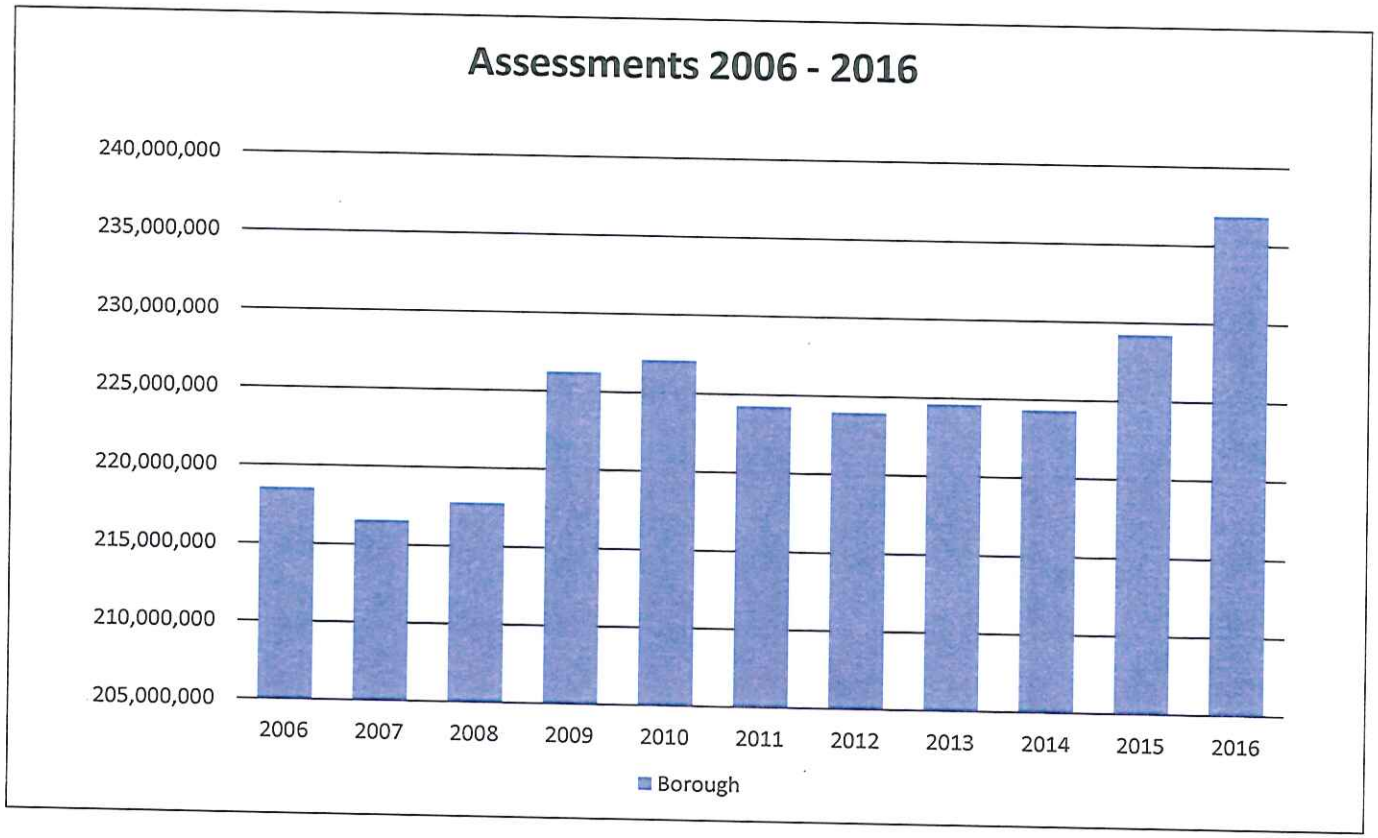
GENERAL FUND

The GENERAL FUND is used to account for all financial transactions applicable to the general operations of the Borough. Revenues are derived principally from property taxes, Act 511 taxes, licenses and permits, fine, interest income, charges for services, and operating transfers. This fund accounts for the general operating expenditures of the Borough including general administration, public safety, public works and recreation.


2017 Proposed General Fund Revenues
$304,900
7%
$10,000
0%
$35,000
1%
$15,000
0%
$93,400
2%
$50,000
1%
$100,00
3%
$4,500
0%
$440,300
11%
$1,491,700
36%
$1,610,300
39%
Real Estate Taxes
Act 511 Taxes
Real Estate Penalities
Licenses/Fees
Fines/Forfeits
Interest/Rents
Other Level of Government
Charges for Services
Contributions
Other Financing
Other Revenues


All Direct Overlapping Tax Rates 2006 - 2016
32.00
16.00
8.00
4.00
2.00
1.00
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
School District
County
Borough


Assessments 2006 - 2016
240,000,000
235,000,000
230,000,000
225,000,000
220,000,000
215,000,000
210,000,000
205,000,000
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016
Borough

SUMMARY OF GENERAL FUND REVENUES

	GENERAL FUND REVENUES	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ACTUAL 06/30/2016	2016 PROJECTED 12/31/2016	2017 DEPT. PROPOSED	2017 MGR RECOMMENDED
301	Real Estate Taxes	1,182,529	1,430,569	1,428,000	1,410,585	1,449,900	1,496,000	**1,491,700**
310	Act 511 Taxes	1,320,064	1,572,029	1,559,900	447,203	1,621,300	1,650,400	**1,610,300**
319	Real Estate Penalties	4,913	4,093	5,000	0	5,000	5,000	**4,500**
321/322	Licenses/Fees	93,510	96,629	98,600	27,263	99,452	100,100	**100,100**
331	Fines/Forfeits	38,608	52,052	46,000	17,875	49,200	51,000	**50,000**
341/342	Interest/Rents	92,546	69,934	69,600	48,065	105,240	71,200	**93,400**
351/355	Other Level of Government	379,627	315,464	339,900	66,525	310,075	244,600	**304,900**
361/381	Charges for Services	464,047	507,267	400,400	233,542	400,820	393,800	**440,300**
387	Contributions	1,300	15,229	5,300	248	5,000	5,000	**10,000**
391	Other Financing	1,750	43,461	60,000	24,600	60,000	25,000	**35,000**
392	Operating Transfers In	750,000	750,000	750,000	187,500	750,000	750,000	**0**
395	Other Revenues	12,194	14,347	15,000	5,527	15,000	15,000	**15,000**
	TOTAL GENERAL FD. REV.	**4,341,088**	**4,871,074**	**4,777,700**	**2,468,933**	**4,870,987**	**4,807,100**	**4,155,200**

GENERAL FUND REVENUES

		2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ACTUAL 06/30/2016	2016 PROJECTED 12/31/2016	2017 DEPT. PROPOSED	2017 MGR RECOMMENDED
	REAL ESTATE TAX							
01-301-010	Real Estate - Current - Boro	1,148,804	1,385,832	1,385,000	1,376,418	1,385,000	1,430,000	**1,425,700**
01-301-050	Real Estate - Lien - Boro	32,219	44,332	42,000	34,167	64,900	65,000	**65,000**
01-301-060-01	Real Estate Interim - Current	1,506	405	1,000	0	0	1,000	**1,000**
01-301-060-02	Real Estate Interim - Prior	0	0	0	0	0	0	**0**
	TOTAL	**1,182,529**	**1,430,569**	**1,428,000**	**1,410,585**	**1,449,900**	**1,496,000**	**1,491,700**
	ACT 511 TAXES							
01-310-110	Real Estate Transfer Tax	135,106	152,832	120,000	46,472	111,500	110,000	**110,000**
01-310-010	Earned Income Tax	1,069,701	1,324,225	1,400,000	360,331	1,469,400	1,500,000	**1,459,300**
01-310-051	Local Services Tax	115,257	93,472	38,400	38,400	38,400	38,400	**39,000**
01-310-070	Mechanical Device Tax	0	1,500	1,500	2,000	2,000	2,000	**2,000**
	TOTAL	**1,320,064**	**1,572,029**	**1,559,900**	**447,203**	**1,621,300**	**1,650,400**	**1,610,300**
	REAL ESTATE PENALTY							
01-319-010	Real Estate Pen. - Current	4,913	4,093	5,000	0	5,000	5,000	**4,500**
	TOTAL	**4,913**	**4,093**	**5,000**	**0**	**5,000**	**5,000**	**4,500**
	LICENSE/FEES							
01-321-080	Cable Television Franchise	88,210	91,429	93,000	23,463	93,852	94,500	**94,500**
01-321-092	Contractor's License	5,300	5,200	5,600	3,800	5,600	5,600	**5,600**
	TOTAL	**93,510**	**96,629**	**98,600**	**27,263**	**99,452**	**100,100**	**100,100**
	FINES/FORFEITS							
01-331-111	Vehicle Code Violation	24,630	29,121	28,000	13,093	29,000	30,000	**29,000**
01-331-112	Ordinance Violation	13,978	22,931	18,000	4,782	20,200	21,000	**21,000**
	TOTAL	**38,608**	**52,052**	**46,000**	**17,875**	**49,200**	**51,000**	**50,000**
	INTEREST/RENTS							
01-341-000-01	Interest Earnings	771	718	1,000	451	1,000	1,100	**1,100**
01-342-000-01	Rent on Buildings/Lots	20,790	0	0	14,850	35,640	0	**22,200**
01-342-000-03	Rent Water Tanks/Antenna's	70,985	69,216	68,600	32,764	68,600	70,100	**70,100**
	TOTAL	**92,546**	**69,934**	**69,600**	**48,065**	**105,240**	**71,200**	**93,400**

GENERAL FUND REVENUES

		2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ACTUAL 06/30/2016	2016 PROJECTED 12/31/2016	2017 DEPT. PROPOSED	2017 MGR RECOMMENDED
	OTHER LEVEL OF GOV'T.							
01-352-427-01	State Grant/Recycle	102,674	7,436	35,000	65,525	65,525	35,000	**10,600**
01-352-462	State Grant/Mainstreet	0	38,816	0	0	0	0	**0**
01-352-462-02	State Grant/Hist. Comm.	0	0	0	0	0	0	**0**
01-352-463-00	State Grant/SRO /KCSD	59,548	60,000	95,000	0	35,000	0	**70,000**
01-352-432-01	State Grant/Snow Emergency	3,453	3,200	3,500	0	3,500	3,500	**3,500**
01-353-000	County Grant /Open Space	20,000	0	0	0	0	0	**0**
01-353-400	Penn Prime Grant	0	0	0	0	0	0	**0**
01-355-000-01	Public Utility Realty Tax	2,928	2,953	2,900	0	2,900	2,900	**2,900**
01-355-000-08	Alcoholic Beverage Tax	1,650	1,650	2,000	1,000	1,650	1,700	**1,700**
01-355-000-13	Fire Relief Pension	38,340	36,734	36,700	0	36,700	36,700	**36,800**
01-355-000-16	State Aid Pension Allocation	151,034	164,675	164,800	0	164,800	164,800	**179,400**
	TOTAL	**379,627**	**315,464**	**339,900**	**66,525**	**310,075**	**244,600**	**304,900**
	CHARGES FOR SERVICES							
01-361-000-33	Zoning-Subdivision-Land Dev.	8,250	3,326	10,000	1,750	3,500	5,000	**5,000**
01-361-000-40	Plan Rev Fee	122	0	4,000	0	4,000	4,000	**4,000**
01-361-000-41	Engr . Site Inspections (Reimb.)	30,338	84,682	20,000	1,655	20,000	10,000	**50,000**
01-361-000-42	Legal Fees (Reimb)	39,888	1,500	10,000	0	10,000	10,000	**20,000**
01-361-000-50	Sale of Maps & Publications	15	5	100	15	20	100	**100**
01-361-000-60	Adm. Services	637	8,333	0	1,443	2,000	2,000	**2,000**
01-361-000-66	Miscellaneous Services	56,122	33,306	32,000	15,501	32,000	34,000	**34,000**
01-361-000-67	Traffic Signal Replacement (Reimb)	0	0	8,000	0	8,000	8,000	**4,000**
01-362-000-11	Sale of Copies of Accidents Rep..	2,350	2,275	2,500	2,025	2,500	2,500	**2,500**
01-362-000-40	Security Alarms Installed	1,180	1,090	1,100	1,110	1,200	1,500	**1,500**
01-362-000-41	Building Permits	59,611	101,942	55,000	40,095	55,000	50,000	**50,000**
01-362-000-42	Electrical/Plumbing/Mechanical	39,593	50,192	20,000	17,121	20,000	25,000	**25,000**
01-362-000-44	Sign Permits	2,564	1,859	1,500	58	1,500	1,500	**1,500**
01-362-000-45	Use & Occupancy Permits	5,045	5,130	5,000	2,300	5,000	5,000	**5,000**
01-362-000-46	Housing Fees	104,383	105,898	106,900	109,243	110,400	110,000	**110,000**
01-362-000-47	Sprinkler System Installed	13,177	13,800	15,000	3,146	15,000	14,000	**14,000**
01-362-000-48	Zoning Permits	2,420	2,315	1,200	1,899	2,600	2,600	**2,600**
01-362-000-50	Police Services	66,909	46,293	63,000	18,619	63,000	63,000	**63,000**
01-362-000-51	Codes Services	0	21	100	0	100	100	**100**
01-362-000-52	Banner Fees	5,800	7,450	7,500	5,400	7,500	7,500	**7,500**
01-363-000-10	Street, Sidewalk & Curbs	1,150	742	1,500	776	1,500	2,000	**2,000**
01-363-000-20	Public Works Services	24,493	37,108	34,500	11,386	34,500	34,500	**35,000**
01-381-000	Employee Benefit Reimb.	0	0	1,500	0	1,500	1,500	**1,500**
	TOTAL	**464,047**	**507,267**	**400,400**	**233,542**	**400,820**	**393,800**	**440,300**

GENERAL FUND REVENUES

		2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 ACTUAL 06/30/2016	2016 PROJECTED 12/31/2016	2017 DEPT. PROPOSED	2017 MGR RECOMMENDED
	CONTRIBUTIONS							
01-387-000	Contributions	1,300	15,229	5,300	248	5,000	5,000	10,000
	TOTAL	**1,300**	**15,229**	**5,300**	**248**	**5,000**	**5,000**	**10,000**
	OTHER FINANCING SOURCES							
01-391-001	Sale of General Fixed Assets	1,750	43,461	60,000	24,600	60,000	25,000	35,000
	TOTAL	**1,750**	**43,461**	**60,000**	**24,600**	**60,000**	**25,000**	**35,000**
	OPERATING TRANSFER IN							
01-392-000-31	Equipment Replacement Fund	0	0	0	0	0	0	0
01-392-006	Water Fund	300,000	345,000	345,000	86,250	345,000	345,000	0
01-392-008	Sewer Fund	390,000	345,000	345,000	86,250	345,000	345,000	0
01-392-015	Parking Fund	60,000	60,000	60,000	15,000	60,000	60,000	0
	TOTAL OPR. TRANSFER IN	**750,000**	**750,000**	**750,000**	**187,500**	**750,000**	**750,000**	**0**
	OTHER REVENUES							
01-395-010	Refunds - Current Year	9,481	8,566	9,000	4,296	9,000	9,000	9,000
01-395-020	Refunds - Prior Year	2,713	5,781	6,000	1,231	6,000	6,000	6,000
	TOTAL	**12,194**	**14,347**	**15,000**	**5,527**	**15,000**	**15,000**	**15,000**
	FUND BALANCE FORWARD							
01-399-000-01	Fund Balance Forward	0	0	0	0	0	0	0
	TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL GENERAL REV.	**4,341,088**	**4,871,074**	**4,777,700**	**2,468,933**	**4,870,987**	**4,807,100**	**4,155,200**

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Revenue

Line Item #	Line Item Name	Description	Amount Requested
01-301-010	REAL ESTATE CUR YR	Current year collections are higher and changes in assessments, no increase tax mils 2017, total mils stays at 6.35	$ 1,425,700
01-301-050	REAL ESTATE LIEN	Collections of 2016 and prior year tax liens	$ 65,000
01-301-060-01	R/E INTERIM CUR YR	New improvements with interim assessments	$ 1,000
01-301-060-02	R/E INTERIM - PR YR	No Budget for 2016	$ -
01-310-010	EARNED INC TAX	EIT collections for current and prior years by Keystone Collections	$ 1,459,300
01-310-051	LOCAL SERVICES TAX	Current and prior years collections by Keystone Collections, Local Services Tax is split between General Fund and General Capital Fund to cover the debt service of the Fire Truck and the Emergency Management Fund for fire services.	$ 39,000
01-310-070	MECHANICAL DEVICES TAXES	Flat fee for all coin operated machines (game, amusement , or music devices)	$ 2,000
01-310-110	REAL ESTATE TRANSFER TAX	1/2% levied on real estate where there is a transfer of ownership	$ 110,000
01-319-010	PENALTIES R/E CUR YR	Penalties assessed after face period on real estate taxes	$ 4,500
01-321-080	CABLE TELEVISION FRANCHISE	Comcast and Verizon franchise fees (received quarterly)	$ 94,500
01-321-092	CONTRACTORS LICENSE	License/registration fees for contractors working on commercial or nonresidential projects in the Borough	$ 5,600
01-331-111	VEHICLE CODE VIOLATIONS	Traffic violations issued by Borough police and collected through District Court	$ 29,000
01-331-112	VIOLATIONS OF ORDINANCE	Ordinance violations issued by Borough codes and police departments and collected through District Court	$ 21,000
01-341-000-01	INTEREST/GENERAL FD	Interest earned on general fund revenues	$ 1,100
01-342-000-01	RENT OF BUILDINGS/Lots	80% of the Weinstein parking lot revenue, 20% in Parking Fd.	$ 22,200
01-342-000-03	RENT WATER TOWER/ANTENNA	Cell Towers for Verizon, MetroPC, AT&T and Sprint - MetroPC and Verizon are split with KAPA	$ 70,100
01-352-463-00	STATE GRANT/SRO	State grant of $20,000 along with KCSD contribution of $50,000	$ 70,000
01-352-427-01	STATE GRANT/RECYCLING	Recycling grant is calculated based on the tonnage collected in the Borough	$ 10,600
01-352-432-01	STATE SNOW EMERGENCY	Winter Traffic Service Agreement with PennDOT for 2016/2017	$ 3,500

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Revenue

01-352-462	STATE GRANT/MAINSTREET	No budget for 2017	$ -
01-353-000	COUNTY GRANT	No budget for 2017	$ -
01-353-400	WORKERS' COMP GRANT	No budget for 2017	$ -
01-355-000-01	PUBLIC UTILITY REALTY TAX	Tax assessed on exempt utility property located in the Borough from State taxes collected from consumer utility bills	$ 2,900
01-355-000-08	ALCOHOLIC BEVERAGE TAX	Borough share of the LCB taxes imposed on liquor licenses issued in Borough establishments serving liquor	$ 1,700
01-355-000-13	FIRE RELIEF ALLOCATION	Pass-through from the State to the Borough to the volunteer firemen relief association of the Kennett Fire Co. #1	$ 36,800
01-355-000-16	STATE AID PENSION ALLOCATION	The State provides assistance to support the minimum municipal obligations (MMO's) of the Borough general fund to Police and Non-Uniform Pension Funds	$ 179,400
01-361-000-33	ZONING/SUBDIV/LAND DEV	Application fees	$ 5,000
01-361-000-40	PLAN REVIEW FEES	Reimbursed fees incurred by the Borough for traffic study and engineering expenses on developers projects	$ 4,000
01-361-000-41	ENGR. SITE INSPECTION/REIMB	Reimbursed fees incurred by the Borough for engineering site inspection expenses on developers projects	$ 50,000
01-361-000-42	LEGAL FEES (REIMB)	Reimbursed fees incurred by the Borough for legal expenses on developers projects	$ 20,000
01-361-000-50	SALE OF MAPS & PUBLICATIONS	Fees from the purchases of maps and publications	$ 100
01-361-000-60	ADM SERVICES	Reimbursed for employees paid for jury duty, witnesses, etc.	$ 2,000
01-361-000-66	MISCELLANEOUS SERVICES	Restitution, fingerprinting, missed inspections fees, bad check fees and water turn off/on fees	$ 34,000
01-361-000-67	TRAFFIC SIGNAL REPLACEMENT	Reimbursement from insurance companies for repair of traffic signals damaged in traffic accidents	$ 4,000
01-362-000-11	SALE OF COPIES OF ACCIDENT RPT	Police dept. fees for issuing copies of police reports	$ 2,500
01-362-000-40	SECURITY ALARM INSTALLATION	Fire alarm monitoring annual renewal fee and new registrations	$ 1,500
01-362-000-41	BUILDING PERMITS	Permits fees including the end of Magnolia Place	$ 50,000

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Revenue

01-362-000-42	ELECTRICAL/PLUMBING/ MECHANICAL	Combining electrical, plumbing and mechanical fees	$ 25,000
01-362-000-44	SIGN PERMITS	Sign fees	$ 1,500
01-362-000-45	USE & OCCUPANCY PERMITS	U&O fees	$ 5,000
01-362-000-46	HOUSING FEES	Residential rentals and commercial property inspection fees	$ 110,000
01-362-000-47	SPRINKLER SYSTEM PERMITS	Sprinkler system installation fees including Magnolia Place	$ 14,000
01-362-000-48	ZONING PERMITS	Zoning permit fees	$ 2,600
01-362-000-50	POLICE SERVICES	Reimbursed for police services above and beyond the call of duty	$ 63,000
01-362-000-51	CODES SERVICES	Reimbursed for special codes services	$ 100
01-362-000-52	BANNER FEES	Fees for reservation and installation of banners	$ 7,500
01-363-000-10	STREETS, SIDEWALK & CURBS	Fees for repair work and new installations	$ 2,000
01-363-000-20	PUBLIC WORKS SERVICES	Reimbursed for special public works services; includes Mushroom Festival, Cinco de Mayo	$ 35,000
01-381-000	EMPLOYEE BENEFIT REIMB.	Reimbursed for employee COBRA benefits	$ 1,500
01-387-000	CONTRIBUTIONS	Community contributions to the Borough	$ 10,000
01-391-001	SALE OF GENERAL FIXED ASSETS	Sale of 1 police care, Peterbilt Dump truck and GMC pickup truck	$ 35,000
01-392-000-31	EQUIPMENT REPLACEMENT FD	No budget for 2017	$ -
01-392-006	WATER FUND	No budget for 2017	$ -
01-392-008	SEWER FUND	No budget for 2017	$ -
01-392-015	PARKING FUND	No budget for 2017	$ -
01-395-010	REFUNDS - CURRENT YR	Outstanding credit balances paid in cash	$ 9,000
01-395-020	REFUNDS - PRIOR YR	Worker's Compensation dividends	$ 6,000
01-399-000-01	FUND BALANCE FORWARD	Fund Balance Forward	$ -
			$ 4,155,200