BOROUGH OF KENNETT SQUARE

SPECIAL REVENUE FUNDS

Liquid Fuels Fund

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LIQUID FUELS FUND

The Liquid Fuels Fund is a special revenue fund required to track revenues and expenditures of Pennsylvania Department of Transportation Liquid Fuels allocation to municipalities. Funds must be used for highway related expenditures; the Borough applies these funds to highway resurfacing and street light operations.

SUMMARY OF LIQUID FUELS FUND REVENUES & EXPENDITURES

		2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 AS OF 6/30/2016	2016 PROJECTED 12/31/2016	2017 DEPT. PROPOSED	2017 MGR. RECOMMENDED
	REVENUES							
341	INTEREST/RENTS	338	227	300	67	300	300	**300**
342	OTHER LEVEL OF GOV'T	129,955	141,764	159,400	163,222	163,222	13,800	**166,900**
399	FUND BALANCE FORWARD	119,961	0	125,000	0	0	0	**0**
	TOTAL REVENUES	**250,254**	**141,991**	**284,700**	**163,289**	**163,522**	**14,100**	**167,200**
	EXPENDITURES							
434	STREET LIGHTS	50,254	53,896	60,000	23,411	60,000	0	**40,000**
438	PUBLIC WORKS	200,000	110,801	224,700	0	224,700	0	**127,200**
	TOTAL EXPENDITURES	**250,254**	**164,697**	**284,700**	**23,411**	**284,700**	**0**	**167,200**

LIQUID FUELS FUND REVENUES

		2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 AS OF 6/30/2016	2016 PROJECTED 12/31/2016	2017 DEPT. PROPOSED	2017 MGR. RECOMMENDED
	INTEREST/RENTS							
09-341-000-09	Interest Earnings	338	227	300	67	300	300	300
	TOTAL	**338**	**227**	**300**	**67**	**300**	**300**	**300**
	OTHER LEVEL OF GOV'T							
09-342-000-09	State Allocation	116,155	127,964	145,600	149,422	149,422	0	153,100
09-342-100-09	Road Turn back Maint. Allocation	13,800	13,800	13,800	13,800	13,800	13,800	13,800
	TOTAL	**129,955**	**141,764**	**159,400**	**163,222**	**163,222**	**13,800**	**166,900**
	FUND BALANCE FORWARD							
09-399-000-09	Fund Balance Forward	119,961	0	125,000	0	0	0	0
	TOTAL	**119,961**	**0**	**125,000**	**0**	**0**	**0**	**0**
	TOTAL LIQUID FUELS REV.	**250,254**	**141,991**	**284,700**	**163,289**	**163,522**	**14,100**	**167,200**

LIQUID FUELS FUND EXPENDITURES

	PUBLIC WORKS STREET LIGHTS	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 AS OF 6/30/2016	2016 PROJECTED 12/31/2016	2017 DEPT. PROPOSED	2017 MGR. RECOMMENDED
	CONTRACTUAL SERVICES							
09-434-300-09	Street Lights	50,254	53,896	60,000	23,411	60,000	0	40,000
	TOTAL	50,254	53,896	60,000	23,411	60,000	0	40,000
	TOTAL STREET LIGHTS	50,254	53,896	60,000	23,411	60,000	0	40,000
	HIGHWAY MAINTENANCE							
	CONTRACTUAL SERVICES							
09-438-370-09	Maintenance & Repairs	200,000	110,801	224,700	0	224,700	0	127,200
	TOTAL	200,000	110,801	224,700	0	224,700	0	127,200
	TOTAL HWY MAINT.	200,000	110,801	224,700	0	224,700	0	127,200
	TOTAL LIQUID FUEL EXP.	250,254	164,697	284,700	23,411	284,700	0	167,200

Liquid F[illegible] Fund

Revenue

Line Item #	Line Item Name	Description	Amount Requested
09-341-000-09	INTEREST	Interest earned on Liquid Fuels Funds money in bank account	$ 300
09-342-000-09	STATE ALLOCATION	Annual revenue sharing from the State of Pennsylvania derived from gas and weight taxes for the maintenance of local streets	$ 153,100
09-342-100-09	STATE ROAD TURNBACK ALLOCATION	Annual payment from PennDOT for maintenance of State and Cypress Streets	$ 13,800
09-399-000-09	FUND BALANCE	Amount from reserve used to balance expenses	$ -
			$ 167,200

Liquid F. s Fund

Street Lights 09-434-

Line Item #	Line Item Name	Description	Amount Requested
09-434-300-09	STREET LIGHTS	Total annual cost of power for street lights in the Borough is being funded from the Liquid Fuels Fund for 2017	$ 40,000
			$ 40,000

Liquid F[illegible] Fund

Highway Maintenance 09-438-

Line Item #	Line Item Name	Description	Amount Requested
09-438-370-09	MAINTENANCE & REPAIRS	Liquid Fuels Fund portion paving of streets within the Borough. Streets still TBD	$ 127,200
			$ 127,200

EMERGENCY MANAGEMENT FUND

The Emergency Management Fund was created as a special fund subsidized by a portion of Local Services Tax for Public Safety emergencies situations that could arise in the Borough.

SUMMARY OF EMERGENCY MANAGEMENT FUND REVENUES & EXPENDITURES

		2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 AS OF 06/30/2016	2016 PROJECTED 12/31/2016	2017 DEPT. PROPOSED	2017 MGR. RECOMMENDED
	REVENUES							
310	ACT 511 TAXES	42,157	65,400	69,200	0	69,200	69,200	69,200
391	PROCEEDS FROM DEBT	0	570,000	0	0	0	0	0
	TOTAL REVENUES	**42,157**	**635,400**	**69,200**	**0**	**69,200**	**69,200**	**69,200**
	EXPENDITURES							
410	PUBLIC SAFETY	81,251	633,933	69,200	45,021	69,200	69,500	69,200
	TOTAL EXPENDITURES	**81,251**	**633,933**	**69,200**	**45,021**	**69,200**	**69,500**	**69,200**

EMERGENCY MANAGEMENT FUND

		2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 AS OF 06/30/2016	2016 PROJECTED 12/31/2016	2017 DEPT. PROPOSED	2017 MGR. RECOMMENDED
	ACT 511 TAXES							
51-310-051	Local Services Tax	42,157	65,400	69,200	0	69,200	69,200	69,200
	TOTAL	**42,157**	**65,400**	**69,200**	**0**	**69,200**	**69,200**	**69,200**
	PROCEEDS FROM DEBT							
51-391-000-51	Short Term Note	0	570,000	0	0	0	0	0
	TOTAL	**0**	**570,000**	**0**	**0**	**0**	**0**	**0**
	TOTAL EMERG. MNGT. REV.	**42,157**	**635,400**	**69,200**	**0**	**69,200**	**69,200**	**69,200**

EMERGENCY MANAGEMENT FUND

	PUBLIC SAFETY FIRE	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 AS OF 06/30/2016	2016 PROJECTED 12/31/2016	2017 DEPT. PROPOSED	2017 MGR. RECOMMENDED
	CONTRIBUTION							
51-411-500-30	Fire / Kennett	81,251	53,933	54,200	44,338	54,200	54,500	54,500
51-411-501-30	Borough Share of New Truck	0	570,000	0	0	0	0	0
51-411-500-31	Fire / Longwood	0	10,000	10,000	683	10,000	10,000	10,000
	TOTAL	**81,251**	**633,933**	**64,200**	**45,021**	**64,200**	**64,500**	**64,500**
	CODES							
	CONTRACTUAL SERVICES							
51-413-300-45	Emergency Cleanup	0	0	5,000	0	5,000	5,000	4,700
	TOTAL	**0**	**0**	**5,000**	**0**	**5,000**	**5,000**	**4,700**
	TOTAL PUBLIC SAFETY	**81,251**	**633,933**	**69,200**	**45,021**	**69,200**	**69,500**	**69,200**
	TOTAL EMERG. MNGT. EXP.	**81,251**	**633,933**	**69,200**	**45,021**	**69,200**	**69,500**	**69,200**

EMERGENCY MA GEMENT FUND

Revenues 51-

Line Item #	Line Item Name	Description	Amount Requested
51-310-051	LOCAL SERVICES TAX	The Borough is required to spend 25% of taxes collected on emergency services	$ 69,200
51-391-000-51	PROCEEDS FROM DEBT SERV	Short term note for the Borough share of the new ladder truck for the fire company	$ -
			$ 69,200

EMERGENCY MA .GEMENT FUND

FIRE 51-411-

Line Item #	Line Item Name	Description	Amount Requested
51-411-500-30	FIRE / KENNETT	Amount of Fire contribution paid directly to Kennett Fire Co. #1 insurance carrier and coverage for cancer policy per PA law new 2013	$ 54,500
51-411-501-30	CAPITAL PURCHASE	Borough share of new ladder truck	$ -
51-411-500-31	FIRE / LONGWOOD	Annual contribution the Borough give to the Longwood Fire Co.	$ 10,000
			$ 64,500

EMERGENCY M. GEMENT FUND
Codes 51-413-

Line Item #	Line Item Name	Description	Amount Requested
51-413-300-45	EMERGENCY CLEANUP	Funds for any code emergency cleanup of vacant buildings	$ 4,700
			$ 4,700