BOROUGH OF KENNETT SQUARE

SOLID WASTE FUND

Title Page	11.1
Summary of Revenues and Expenditures	11.2
2020 Proposed Solid Wastes Expenditures Chart	11.3
Solid Waste Fees Comparisons	11.4
Solid Waste Fund Revenues and Expenditures	11.5
Allocation Cost Report	11.6

SOLID WASTE FUND

In, 2010, the Borough created the Solid Waste Fund to record cost of collecting and disposing of all solid waste and recycling expenses. The Borough initiated a user fee to cover expenses. Solid Waste fee is included on the Water and Sewer billing quarterly.

The Borough has successfully adopted a fee structure that allows solid waste fees to cover expenditures, eliminating the need for a transfer from General Fund. See page 11.4 for a detailed description of the fee structure adopted in 2018 and in place since then.

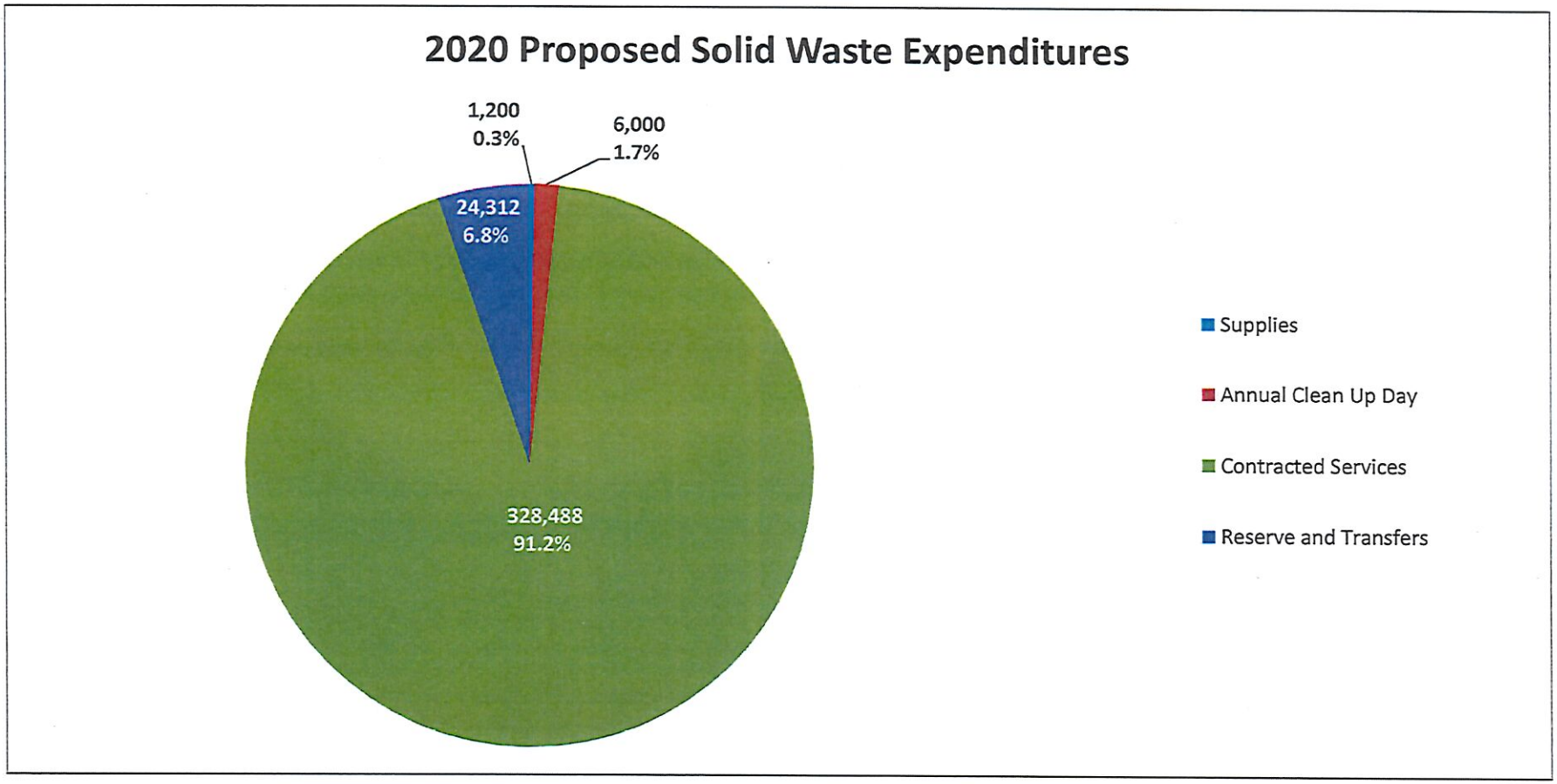
SUMMARY OF SOLID WASTE FUND REVENUES & EXPENDITURES

REVENUES

ACCOUNT #	TITLE	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 Budget
364	CHARGES FOR SERVICE	384,405	366,194	360,000	183,780	367,560	367,355
392	OPERATING TRANSFER IN	0	0	0	0	0	0
	TOTAL REVENUES	384,405	366,194	360,000	183,780	367,560	367,355

EXPENDITURES

427	SOLID WASTE	308,915	329,918	360,000	163,930	336,047	367,355
	TOTAL EXPENDITURES	308,915	329,918	360,000	163,930	336,047	367,355


2020 Proposed Solid Waste Expenditures
1,200
0.3%
6,000
1.7%
24,312
6.8%
328,488
91.2%
Supplies
Annual Clean Up Day
Contracted Services
Reserve and Transfers

SOLID WASTE FUND

SOLID WASTE FEES

The Borough's Solid Waste revenues will be generated through a user fee collected quarterly. See Fee Schedule for full range of fees however these are the three sizes of containers offered.

The fee structure:

96 Gallon	$65.11/quarter
65 Gallon	$56.8/quarter
36 Gallon	$48.67/quarter

The 2019 solid waste fees are competitive with rates charged in neighboring boroughs. The chart compares Borough Fee with surrounding municipalities per year.

SOLID WASTE CHARGE COMPARISON BASED ON TOTAL ANNUAL FEE

Borough of Phoenixville	$356.00 per year
Borough of Parkesburg	$320.00 per year
Borough of Spring City	$264.00 per year
***Borough of Kennett Square**	**$260.44 per year**
Borough of Avondale	$220.00 per year
Borough of Downingtown	$220.00 per year
Borough of West Chester	$3.00/per bag
Borough of Honey Brook	$2.00/per bag
Oxford Borough	All Private Collection

*96 Gallon annual fee used for comparison

SOLID WASTE REVENUES

CHARGES FOR SERVICE

ACCOUNT #	TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
10-364-000-00	Solid Waste Fees	Quarterly charge for residential MSW collection. Quarterly fees not increased in 2019	384,405	366,194	360,000	183,780	367,560	365,000	367,355
		TOTAL	384,405	366,194	360,000	183,780	367,560	365,000	367,355

OPERATING TRANSFER IN

10-392-010-00	General Fund	Transfer in from General Fund to balance the Solid Waste Fund	0	0	0	0	0	0	0
		TOTAL	0	0	0	0	0	0	0
		TOTAL SOLID WASTE REVENUE	384,405	366,194	360,000	183,780	367,560	365,000	367,355

SOLID WASTE EXPENDITURES

PUBLIC WORKS

COMMODITIES

ACCOUNT #	TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
10-427-210-026	Maintenance Supplies	Includes purchase of leaf bags, tools and equipment for collection of leaves, branches and annual clean-up day	1,182	169	1,200	0	1,200	1,200	1,200
		TOTAL	1,182	169	1,200	0	1,200	1,200	1,200

CONTRACTUAL SERVICES

10-427-300-044	Annual Clean Up Day	Cost of employees to man dumpster locations, dumpster rental and disposal	5,541	5,820	6,000	4,105	6,000	6,000	5,000
10-427-300-045	Contracted Services	Includes annual contract for residential collection MSW and recyclables	191,807	197,562	203,488	101,744	203,488	215,698	215,698
10-427-300-045	Contracted Services	Hauling contractors and tipping fees at SECCRA landfill for disposal	110,106	118,723	125,000	51,496	125,000	125,000	126,088
10-427-300-091	Refunds	Reimbursements of trash fees to owners terminating service	280	365	500	179	359	500	400
		TOTAL	307,734	322,470	334,988	157,524	334,847	347,198	347,186

RESERVE

10-427-900-000	Reserve	Reserves for future investments and operating expenses	0	0	13,812	0	0	14,202	0
		TOTAL	0	0	13,812	0	0	14,202	0

TRANSFER TO OTHER FUNDS

10-492-000-001	Transfer to General Fund	Costs for manpower to enforce Solid Waste Ordinance	0	7,279	10,000	6,406	0	18,969	18,969
		TOTAL	0	7,279	10,000	6,406	0	18,969	18,969
		TOTAL SOLID WASTE OPERATING EXPENDITURES	303,375	316,819	330,188	153,419	330,047	342,398	343,386
		TOTAL SOLID WASTE NON-OPERATING EXPENDITURES	5,541	13,098	29,812	10,511	6,000	39,171	23,969
		TOTAL SOLID WASTE EXPENDITURES	308,915	329,918	360,000	163,930	336,047	381,569	367,355

General Fund Costs Allocated Across General, Water, Sewer and Parking Funds to Support Transfers

		Original Budget	General	Water	Sewer	Parking	Solid Waste
	Transfer for Lockbox Costs		10.00%	40.00%	40.00%	0.00%	10.00%
01.472.300.090	Bank Charges	$ 12,000.00	$ 1,200.00	$ 4,800.00	$ 4,800.00	$ -	$ 1,200.00
	Total	$ 12,000.00	$ 1,200.00	$ 4,800.00	$ 4,800.00	$ -	$ 1,200.00
	Transfer to GF for Allocated Expenditures						
Account	Administration		24.00%	30.00%	30.00%	13.00%	3.00%
01.400.140.000	Salary - Manager	$ 107,875.97	$ 25,890.23	$ 32,362.79	$ 32,362.79	$ 14,023.88	$ 3,236.28
01.400.140.004	Wages - Administration	$ 84,694.80	$ 20,326.75	$ 25,408.44	$ 25,408.44	$ 11,010.32	$ 2,540.84
01.400.140.045	Longevity	$ 12,945.12	$ 3,106.83	$ 3,883.53	$ 3,883.53	$ 1,682.87	$ 388.35
01.400.150.006	Health Benefits/Medical	$ 37,184.51	$ 8,924.28	$ 11,155.35	$ 11,155.35	$ 4,833.99	$ 1,115.54
01.400.150.007	Health Benefits/Disability	$ 1,511.27	$ 362.70	$ 453.38	$ 453.38	$ 196.46	$ 45.34
01.400.150.008	Health Benefits/Life	$ 468.00	$ 112.32	$ 140.40	$ 140.40	$ 60.84	$ 14.04
01.400.160.001	FICA	$ 15,721.96	$ 3,773.27	$ 4,716.59	$ 4,716.59	$ 2,043.86	$ 471.66
01.400.160.002	Unemployment	$ 855.00	$ 205.20	$ 256.50	$ 256.50	$ 111.15	$ 25.65
01.400.160.003	Workers Compensation	$ 1,641.50	$ 393.96	$ 492.45	$ 492.45	$ 213.40	$ 49.25
01.400.300.010	Consit. Services	$ 5,000.00	$ 1,200.00	$ 1,500.00	$ 1,500.00	$ 650.00	$ 150.00
01.400.300.012	Computer Services	$ 7,500.00	$ 1,800.00	$ 2,250.00	$ 2,250.00	$ 975.00	$ 225.00
01.400.300.015	Econ Development & Strat Planning	$ 62,000.00	$ 14,880.00	$ 18,600.00	$ 18,600.00	$ 8,060.00	$ 1,860.00
	Total	$ 337,398.12	$ 80,975.55	$ 101,219.44	$ 101,219.44	$ 43,861.76	$ 10,121.94
	Finance		24.00%	30.00%	30.00%	13.00%	3.00%
01.402.140.001	Salary - Finance	$ 124,604.33	$ 29,905.04	$ 37,381.30	$ 37,381.30	$ 16,198.56	$ 3,738.13
01.402.140.045	Longevity	$ -	$ -	$ -	$ -	$ -	$ -
01.402.150.006	Health Benefits/Medical	$ 16,274.08	$ 3,905.78	$ 4,882.22	$ 4,882.22	$ 2,115.63	$ 488.22
01.402.150.007	Health Benefits/Disability	$ 1,195.40	$ 286.90	$ 358.62	$ 358.62	$ 155.40	$ 35.86
01.402.150.008	Health Benefits/Life	$ 288.00	$ 69.12	$ 86.40	$ 86.40	$ 37.44	$ 8.64
01.402.160.004	FICA	$ 10,372.06	$ 2,489.29	$ 3,111.62	$ 3,111.62	$ 1,348.37	$ 311.16
01.402.160.002	Unemployment	$ 570.00	$ 136.80	$ 171.00	$ 171.00	$ 74.10	$ 17.10
01.402.160.003	Workers Compensation	$ 100.50	$ 24.12	$ 30.15	$ 30.15	$ 13.07	$ 3.02
01.402.300.012	Computer Services	$ 16,000.00	$ 3,840.00	$ 4,800.00	$ 4,800.00	$ 2,080.00	$ 480.00
01.402.300.029	Training	$ 1,000.00	$ 240.00	$ 300.00	$ 300.00	$ 130.00	$ 30.00
01.402.300.046	Dues/Memberships	$ 2,500.00	$ 600.00	$ 750.00	$ 750.00	$ 325.00	$ 75.00
01.402.300.051	Liability Insurance	$ 3,300.00	$ 792.00	$ 990.00	$ 990.00	$ 429.00	$ 99.00
	Total	$ 176,204.37	$ 42,289.05	$ 52,861.31	$ 52,861.31	$ 22,906.57	$ 5,286.13
	Municipal Building		29.50%	29.50%	29.50%	9.50%	2.00%
01.409.210.026	Maintenance Supplies	$ 1,700.00	$ 501.50	$ 501.50	$ 501.50	$ 161.50	$ 34.00
01.409.300.021	Telephones	$ 9,000.00	$ 2,655.00	$ 2,655.00	$ 2,655.00	$ 855.00	$ 180.00
01.409.300.045	Contracted Services	$ 6,000.00	$ 1,770.00	$ 1,770.00	$ 1,770.00	$ 570.00	$ 120.00
01.409.300.052	Liability Insurance	$ 9,900.00	$ 2,920.50	$ 2,920.50	$ 2,920.50	$ 940.50	$ 198.00
01.409.300.061	Utilities	$ 10,000.00	$ 2,950.00	$ 2,950.00	$ 2,950.00	$ 950.00	$ 200.00
01.409.300.073	Building Maintenance & Repairs	$ 10,000.00	$ 2,950.00	$ 2,950.00	$ 2,950.00	$ 950.00	$ 200.00
01.409.700.050	Minor Equipment	$ 2,200.00	$ 649.00	$ 649.00	$ 649.00	$ 209.00	$ 44.00
01.400.210.010	Office Supplies	$ 5,000.00	$ 1,475.00	$ 1,475.00	$ 1,475.00	$ 475.00	$ 100.00
	Total	$ 53,800.00	$ 15,871.00	$ 15,871.00	$ 15,871.00	$ 5,111.00	$ 1,076.00
	Police		50%	0%	0%	50%	0%
01.410.140.043	Wages - Clerical	$ 103,968.20	$ 51,984.10			$ 51,984.10	$ -
01.410.140.045	Longevity	$ -	$ -			$ -	$ -
	Total	$ 103,968.20	$ 51,984.10	$ -	$ -	$ 51,984.10	$ -
	Streets		30.00%	30.00%	30.00%	8.00%	2.00%
01.430.300.021	Telephones	$ 3,500.00	$ 1,050.00	$ 1,050.00	$ 1,050.00	$ 280.00	$ 70.00
01.430.300.029	Training	$ 1,750.00	$ 525.00	$ 525.00	$ 525.00	$ 140.00	$ 35.00
01.430.300.052	Liability Insurance	$ 9,000.00	$ 2,700.00	$ 2,700.00	$ 2,700.00	$ 720.00	$ 180.00
01.430.300.061	Utilities	$ 10,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 800.00	$ 200.00
01.430.300.073	Building Maintenance & Repairs	$ 10,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 800.00	$ 200.00
01.437.210.051	Vehicle Parts	$ 12,000.00	$ 3,600.00	$ 3,600.00	$ 3,600.00	$ 960.00	$ 240.00
01.437.300.016	Vehicle Maintenance & Repairs	$ 18,000.00	$ 5,400.00	$ 5,400.00	$ 5,400.00	$ 1,440.00	$ 360.00
	Total	$ 64,250.00	$ 19,275.00	$ 19,275.00	$ 19,275.00	$ 5,140.00	$ 1,285.00
			33.33%	33.34%	33.33%		
01.438.210.024	Maintenance Supplies	$ 13,000.00	$ 4,332.90	$ 4,334.20	$ 4,332.90	$ -	$ -
	Other Services		30.00%	30.00%	30.00%	10.00%	
01.487.000.000	Non-uniform Pension	$ 176,764.00	$ 161,502.35	$ 6,540.71	$ 6,540.71	$ 2,180.24	$ -
	Debt Service		30.00%	30.00%	30.00%	10.00%	
	Debt Service on PW Facility	$ 62,050.70	$ 18,615.21	$ 18,615.21	$ 18,615.21	$ 6,205.07	$ -
	Debt Service on Boro Hall (22% of debt serv)	$ 48,879.22	$ 14,663.76	$ 14,663.76	$ 14,663.76	$ 4,887.92	$ -
	Total	$ 110,929.92	$ 33,278.97	$ 33,278.97	$ 33,278.97	$ 11,092.99	
		$ 1,048,314.61	$ 410,708.92	$ 238,180.63	$ 238,179.33	$ 142,276.65	$ 18,969.07