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

REVENUES

ACCOUNT #	TITLE	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	EY 2019 PROJECTED	2020 Budget
341	INTEREST/RENTS	99	98	100	100	0
342	OTHER LEVEL OF GOV'T	170,177	177,781	177,218	181,676	173,922
399	FUND BALANCE FORWARD	0	0	198,487	0	46,805
	TOTAL REVENUES	170,276	177,879	375,805	181,776	220,727

EXPENDITURES

ACCOUNT #	TITLE	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	EY 2019 PROJECTED	2020 Budget
434	STREET LIGHTS	49,341	39,324	39,600	36,888	37,000
438	PUBLIC WORKS	73,923	0	336,205	300,000	183,727
	TOTAL EXPENDITURES	123,264	39,324	375,805	336,888	220,727

LIQUID FUELS FUND REVENUES

ACCOUNT #	INTEREST/RENTS TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
09-341-000-09	Interest Earnings	Interest earned on Liquid Fuels Funds money in bank	99	98	100	14	100	0	0
		TOTAL	99	98	100	14	100	0	0
	OTHER LEVEL OF GOV'T								
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	156,377	163,981	163,418	167,876	167,876	160,122	160,122
09-342-100-09	Road Turn back Maint. Allocation	Annual payment from PennDOT for maintenance of State and Cypress Streets	13,800	13,800	13,800	13,800	13,800	13,800	13,800
			170,177	177,781	177,218	181,676	181,676	173,922	173,922
	FUND BALANCE FORWARD								
09-399-000-09	Fund Balance Forward	Amount from reserve used to balance expenses	0	0	198,487	0	0	46,805	46,805
		TOTAL	0	0	198,487	0	0	46,805	46,805
		TOTAL LIQUID FUEL REVENUES	170,276	177,879	375,805	181,690	181,776	220,727	220,727

LIQUID FUELS FUND EXPENDITURES

PUBLIC WORKS

STREET LIGHTS

ACCOUNT #	CONTRACTUAL SERVICES TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	YTD 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
09-434-300-009	Street Lights	Total annual cost of power for street lights in the Borough is being funded 100% from the Liquid Fuels Fund for 2019	49,341	39,324	39,600	15,370	36,888	20,000	37,000
		TOTAL	49,341	39,324	39,600	15,370	36,888	20,000	37,000
		TOTAL STREET LIGHTS	49,341	39,324	39,600	15,370	36,888	20,000	37,000

HIGHWAY MAINTENANCE

	CONTRACTUAL SERVICES								
09-438-370-009	Maintenance & Repairs	LF money used for milling, paving and other surface treatments, W Sickle and others.	73,923	0	336,205	0	300,000	492,727	183,727
		TOTAL	73,923	0	336,205	0	300,000	492,727	183,727
		TOTAL HWY MAINT.	73,923	0	336,205	0	300,000	492,727	183,727

TOTAL LIQUID FUEL EXPENDITURES	123,264	39,324	375,805	15,370	336,888	512,727	220,727

EMERGENCY MANAGEMENT FUND

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

SUMMARY OF EMERGENCY MANAGEMENT FUND REVENUES & EXPENDITURES

REVENUES

ACCOUNT #	TITLE	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 Budget
310	ACT 511 TAXES	169,224	377,476	368,231	272,659	371,089	371,231
391	PROCEEDS FROM DEBT	0	0	0	0	0	0
	TOTAL REVENUES	169,224	377,476	368,231	272,659	371,089	371,231

EXPENDITURES

ACCOUNT #	TITLE	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 Budget
410	PUBLIC SAFETY	245,053	377,475	368,231	187,938	368,231	371,231
	TOTAL EXPENDITURES	245,053	377,475	368,231	187,938	368,231	371,231

EMERGENCY MANAGEMENT FUND REVENUES

ACCOUNT #	TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
	ACT 511 TAXES								
51-310-051-00	Local Services Tax	The Borough is required to spend 25% of LST taxes collected on emergency services	69,200	136,345	43,000	0	43,000	40,000	40,000
51-341-000-51	Interest	Interest	0	55	0	4	0	0	0
51-355-000-13	Fire Relief Pension	Pass-through from the State to the Borough to the volunteer firemen relief association of the Kennett Fire Co. #1	0	31,653	32,000	0	34,858	35,000	35,000
51-392-000-51	Transfer from General Fund	1 Mills in property taxes for the Fire Department	100,024	209,423	240,000	240,000	240,000	240,000	251,000
51-392-000-51	Transfer from General Fund	Additional transfer from GF required to balance EMS budget	0	0	53,231	32,655	53,231	56,231	45,231
		TOTAL	169,224	377,476	368,231	272,659	371,089	371,231	371,231
	PROCEEDS FROM DEBT								
51-391-000-51	Short Term Note	No budget for 2019	0	0	0	0	0	0	0
		TOTAL	0	0	0	0	0	0	0
		TOTAL EMERGENCY MANAGEMENT REVENUES	169,224	377,476	368,231	272,659	371,089	371,231	371,231

EMERGENCY MANAGEMENT FUND EXPENDITURES

PUBLIC SAFETY

FIRE

ACCOUNT #	TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
	CONTRIBUTION								
51-411-150-007	Fire Relief Pension	Pass-through from the State to the Borough to the volunteer firemen relief association of the Kennett Fire Co. #1	34,593	31,653	32,000	0	32,000	35,000	35,000
51-411-500-030	Fire / Kennett	Budget moved to EMS Regional Commission line	138,202	0	0	0	0	0	0
51-411-500-031	Fire / Longwood	Budget moved to EMS Regional Commission line	10,000	10,000	0	0	0	0	0
51-411-500-032	EMS Regional Commission	EMS Regional Commission contribution	62,223	252,508	254,632	145,608	254,632	254,632	254,632
		TOTAL	245,017	294,161	286,632	145,608	286,632	289,632	289,632
	DEBT SERVICE								
51-412-000-013	Principal / Firetruck Note	Firetruck note principal for 2020	0	62,580	69,898	32,003	69,898	72,383	72,383
51-412-000-014	Interest / Firetruck Note	Firetruck note interest for 2020	0	20,734	11,701	10,326	11,701	9,216	9,216
		TOTAL	0	83,315	81,599	42,330	81,599	81,599	81,599
CODES									
	CONTRACTUAL SERVICES								
51-413-300-045	Emergency Cleanup	Funds for any Code Dept. emergency clean-up of vacant buildings	36	0	0	0	0	0	0
		TOTAL	36	0	0	0	0	0	0
		TOTAL PUBLIC SAFETY	245,053	377,475	368,231	187,938	368,231	371,231	371,231
		TOTAL EMERGENCY MGMT. EXPENDITURES	245,053	377,475	368,231	187,938	368,231	371,231	371,231