BOROUGH OF KENNETT SQUARE

GENERAL FUND EXPENDITURES

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BOROUGH OF KENNETT SQUARE

GENERAL FUND EXPENDITURES (cont.)

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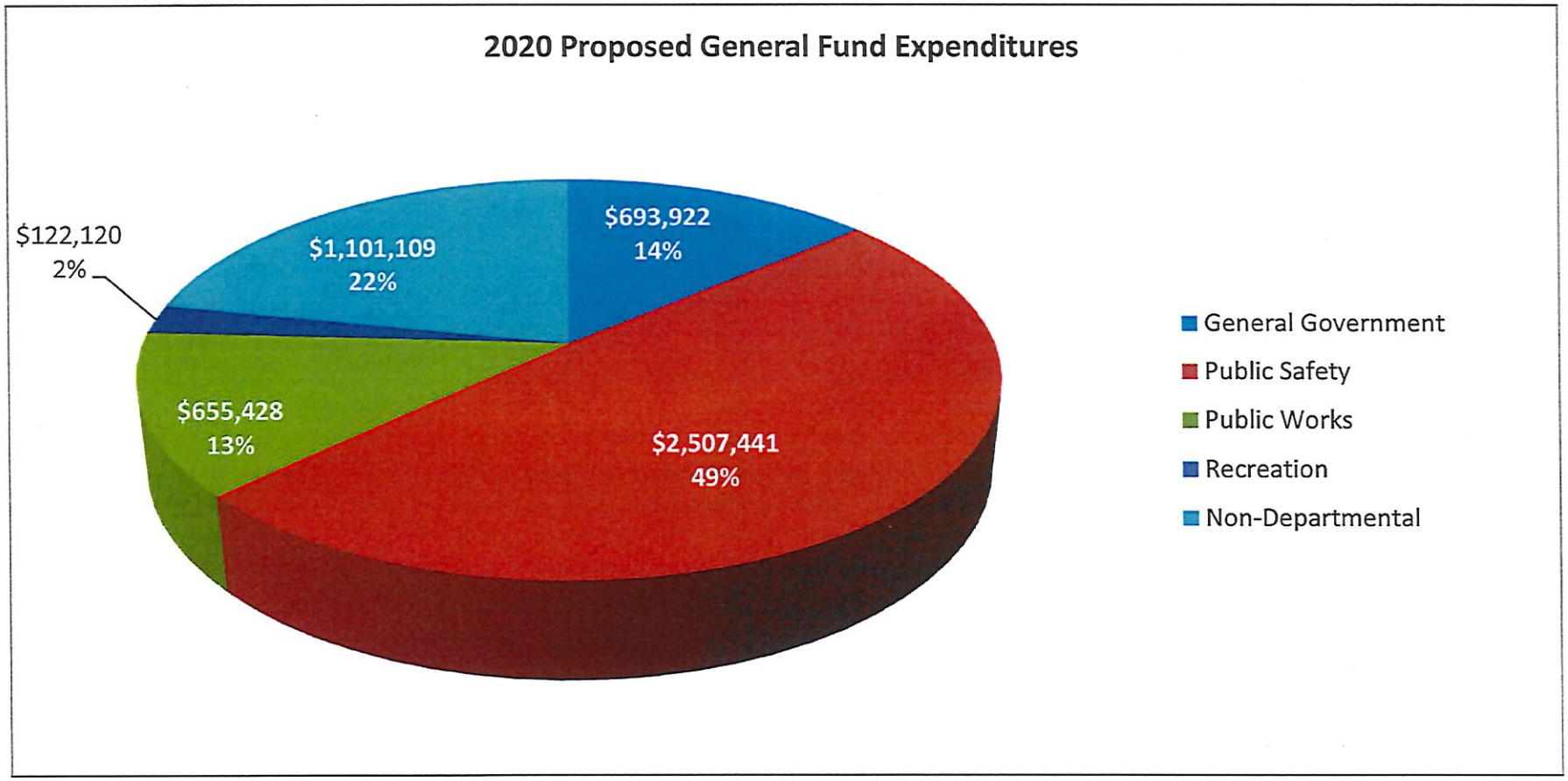
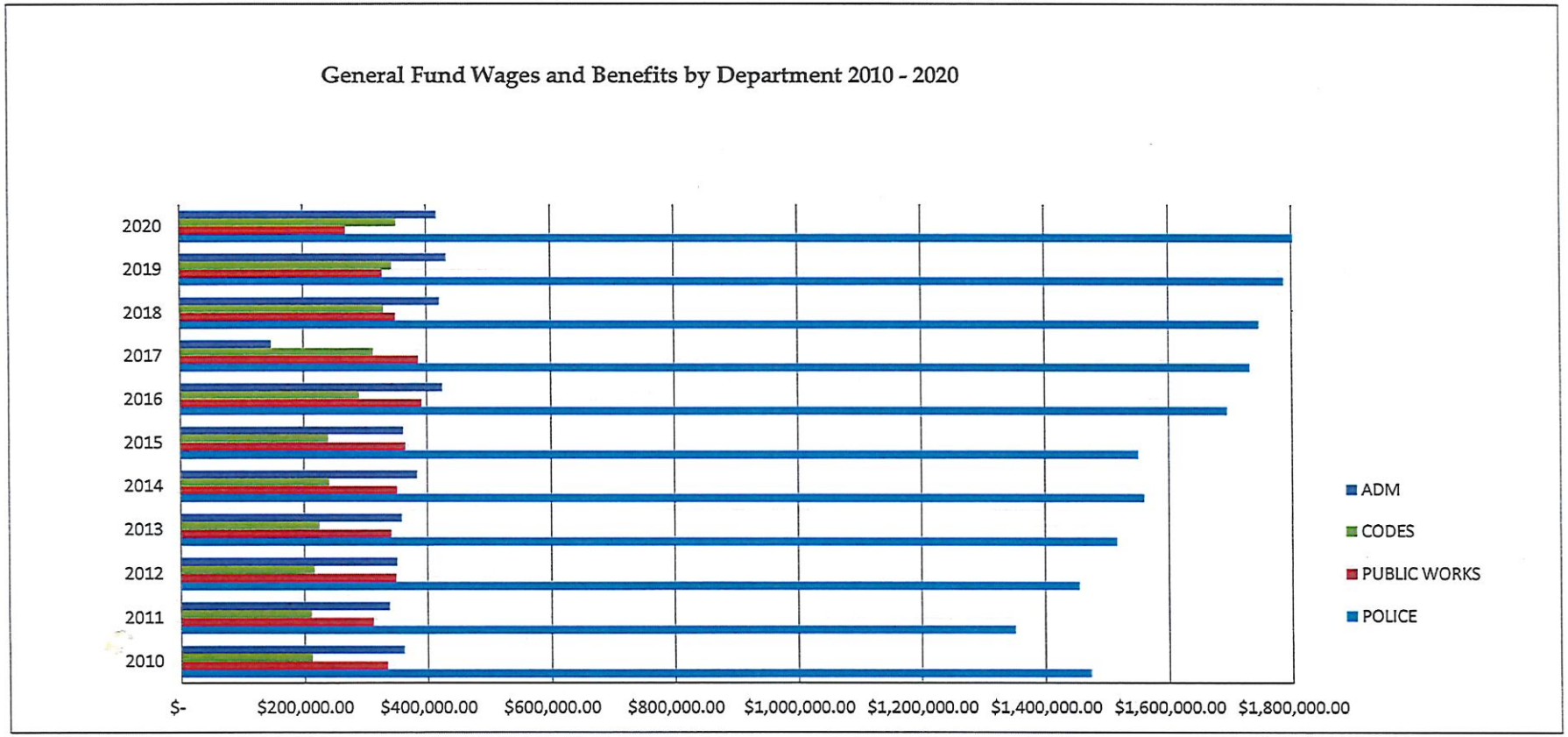
GENERAL FUND EXPENSE

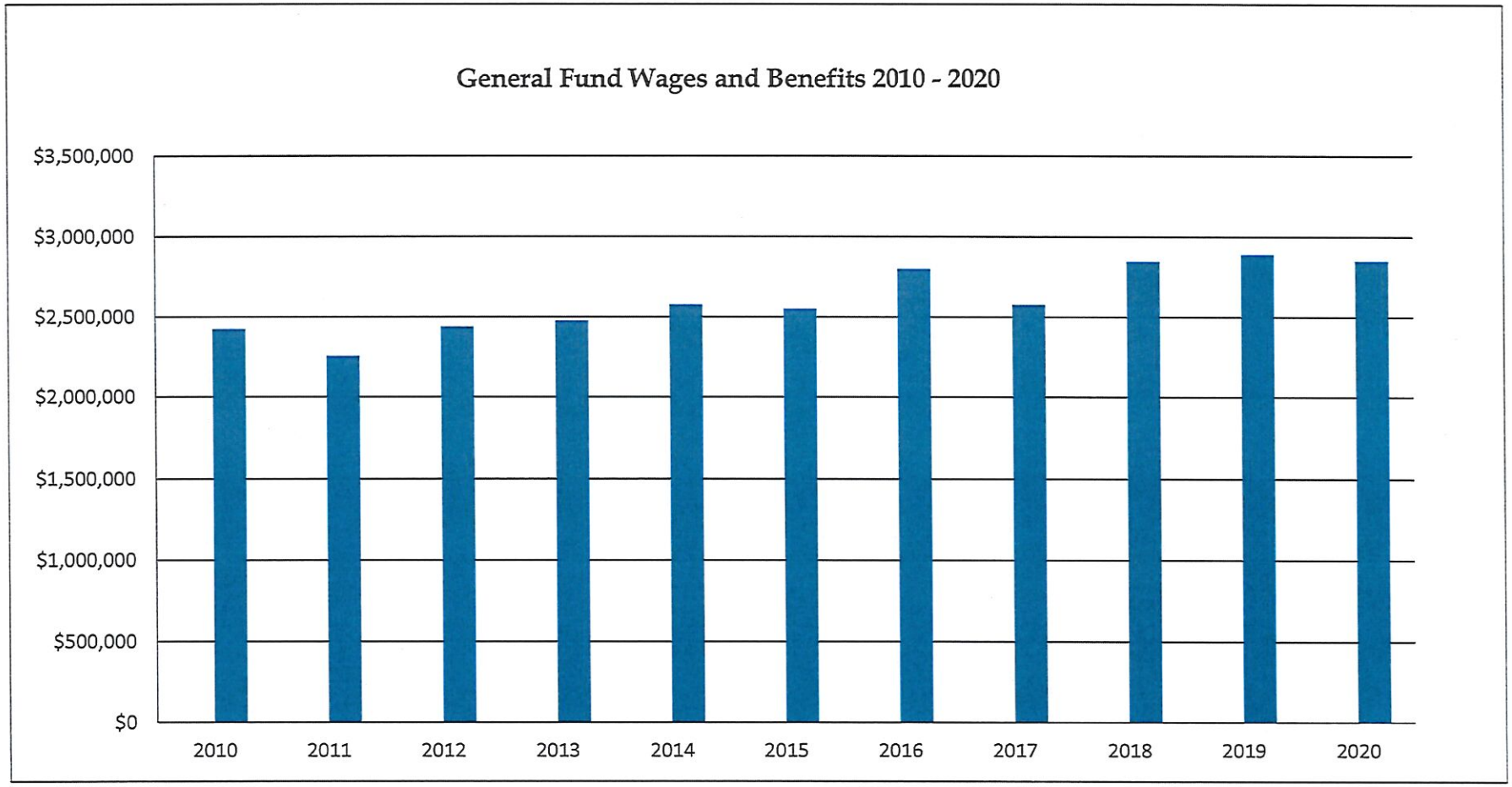
The General Fund is used to account for all financial transactions applicable to general operations of the Borough. Expenditures of the Borough include general administration, public safety, public works and recreation.

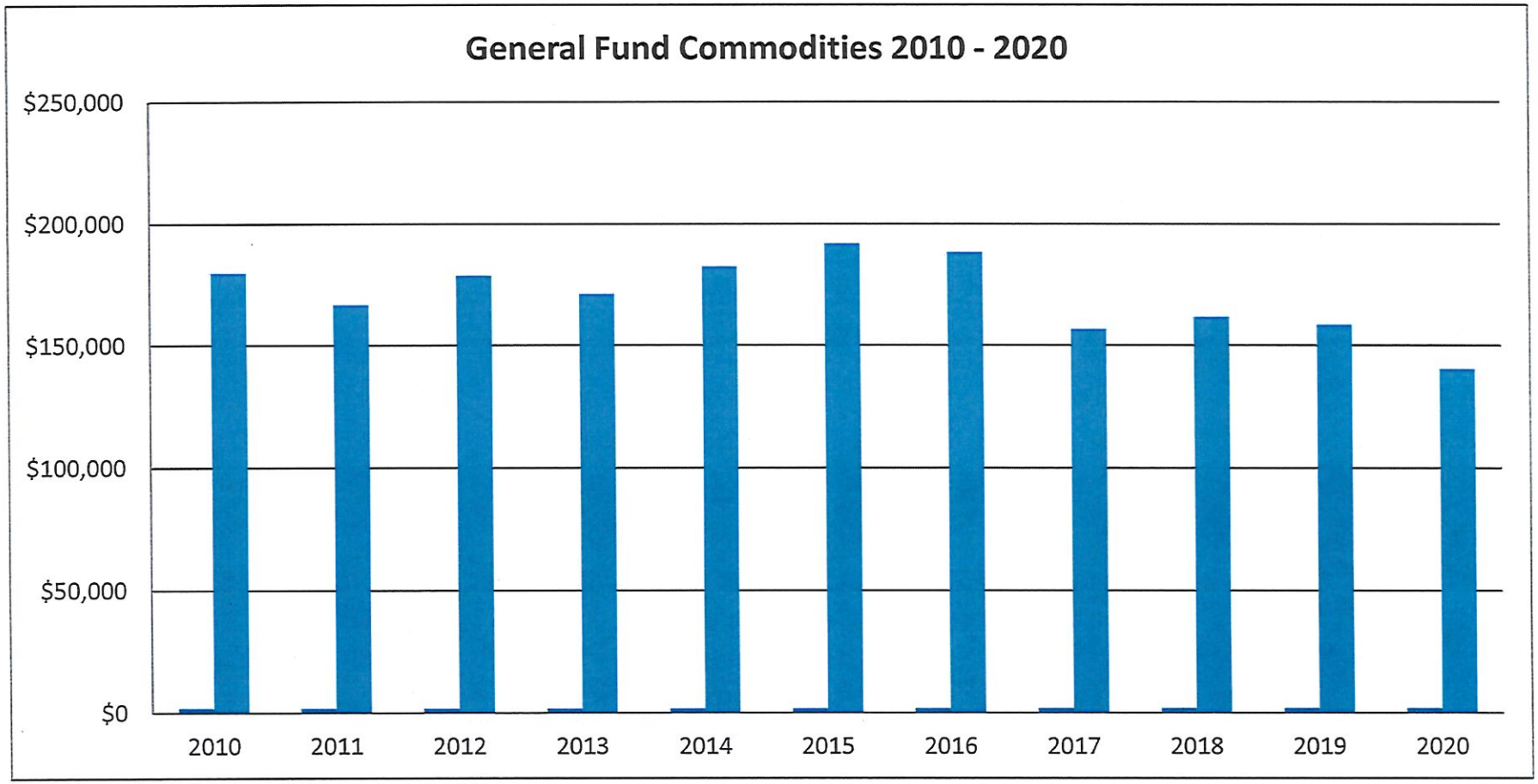
2020 General Fund Expense Highlights:

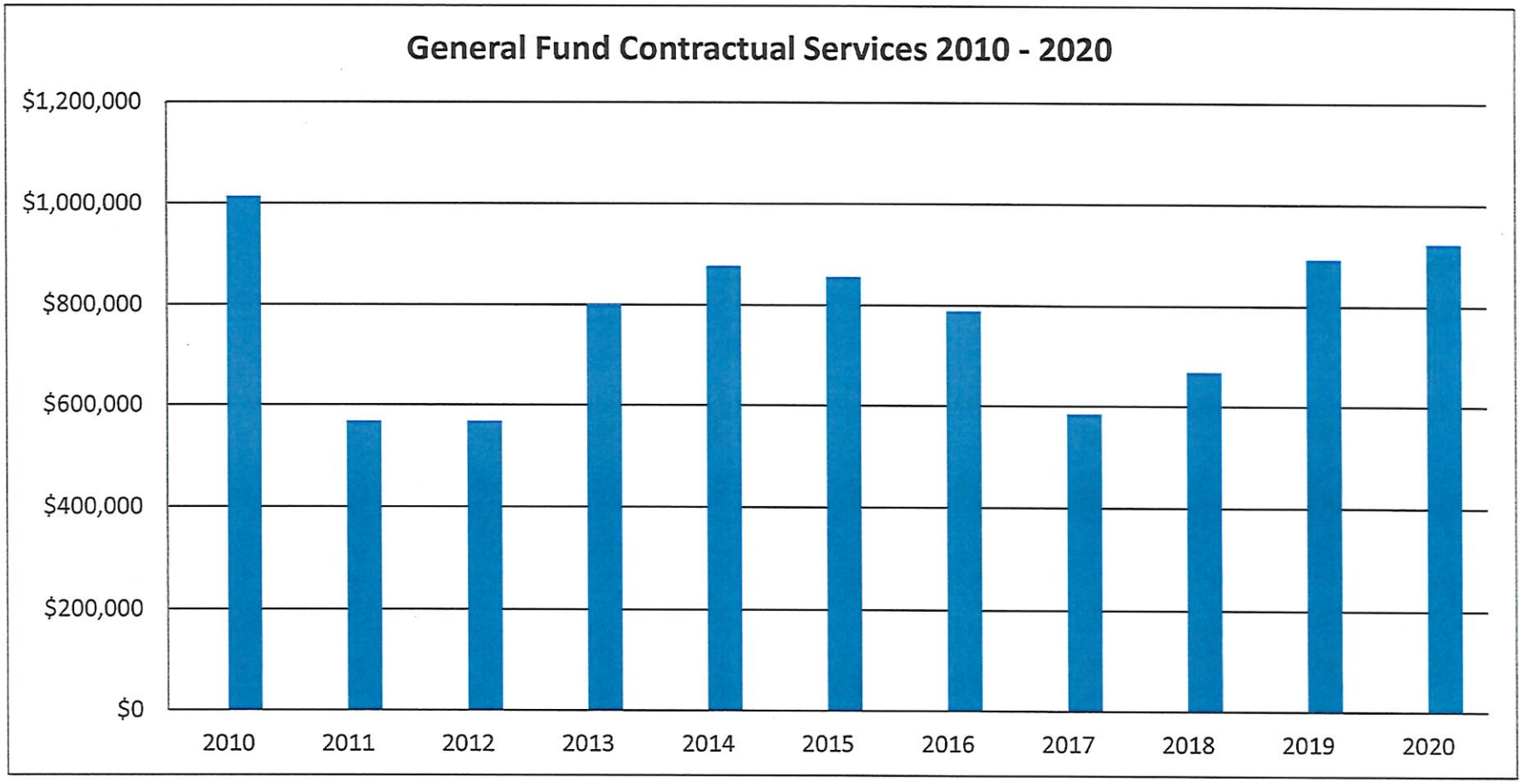
- 3% Wage Increase for Non-Uniform Employees and 2% Wage Increase for Uniform Employees (as negotiated)
- Anticipating a 7% increase in Health Insurance costs
- Public Works Admin/Receptionist position change and adding part time Receptionist
- Removed open Police Officer position
- Major Renovations/Projects slated for 2020:
    - Paving Program - Funded by both Liquid Fuels Fund and General Fund
    - Birch Street Engineering and Capital project for stormwater and sidewalks, as well as manhole and pipe improvements - Funded by CRP Grant, General Fund, and Sewer Fund
    - KAPA Stream Bank Restoration Project - Funded by General Fund
    - Sickle Street Traffic Calming - Funded by General Fund
- Engineering and Consultant Projects slated for 2020:
    - Comply with new MS4 Permit once issued
    - Zoning changes jointly with Kennett Township
    - HARB Assistance – Ordinance and Guideline updates
    - TASA Grant – Active transportation, multimodal connection from Pennock Park to Nixon Park
- Purchases and Upgrades
    - Two new police cars (electric hybrid considered)
    - Public Works Equipment split between General, Water, and Sewer
        - Dump truck
        - Skid loader
        - Message Board
- Contributions:
    - Met request of Library fair share
    - Kept Contribution to KAPA the same but will be a net increase due to negotiated reduction in costs for the Audit
    - No change to Contribution to KAPRB
    - No change to Contribution to TMACC
    - No change to Contribution to KASC


2020 Proposed General Fund Expenditures
$693,922
14%
$2,507,441
49%
$655,428
13%
$122,120
2%
$1,101,109
22%
General Government
Public Safety
Public Works
Recreation
Non-Departmental


General Fund Wages and Benefits by Department 2010 - 2020
2020
2019
2018
2017
2016
2015
2014
2013
2012
2011
2010
$-
$200,000.00
$400,000.00
$600,000.00
$800,000.00
$1,000,000.00
$1,200,000.00
$1,400,000.00
$1,600,000.00
$1,800,000.00
ADM
CODES
PUBLIC WORKS
POLICE


General Fund Wages and Benefits 2010 - 2020
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$0
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020

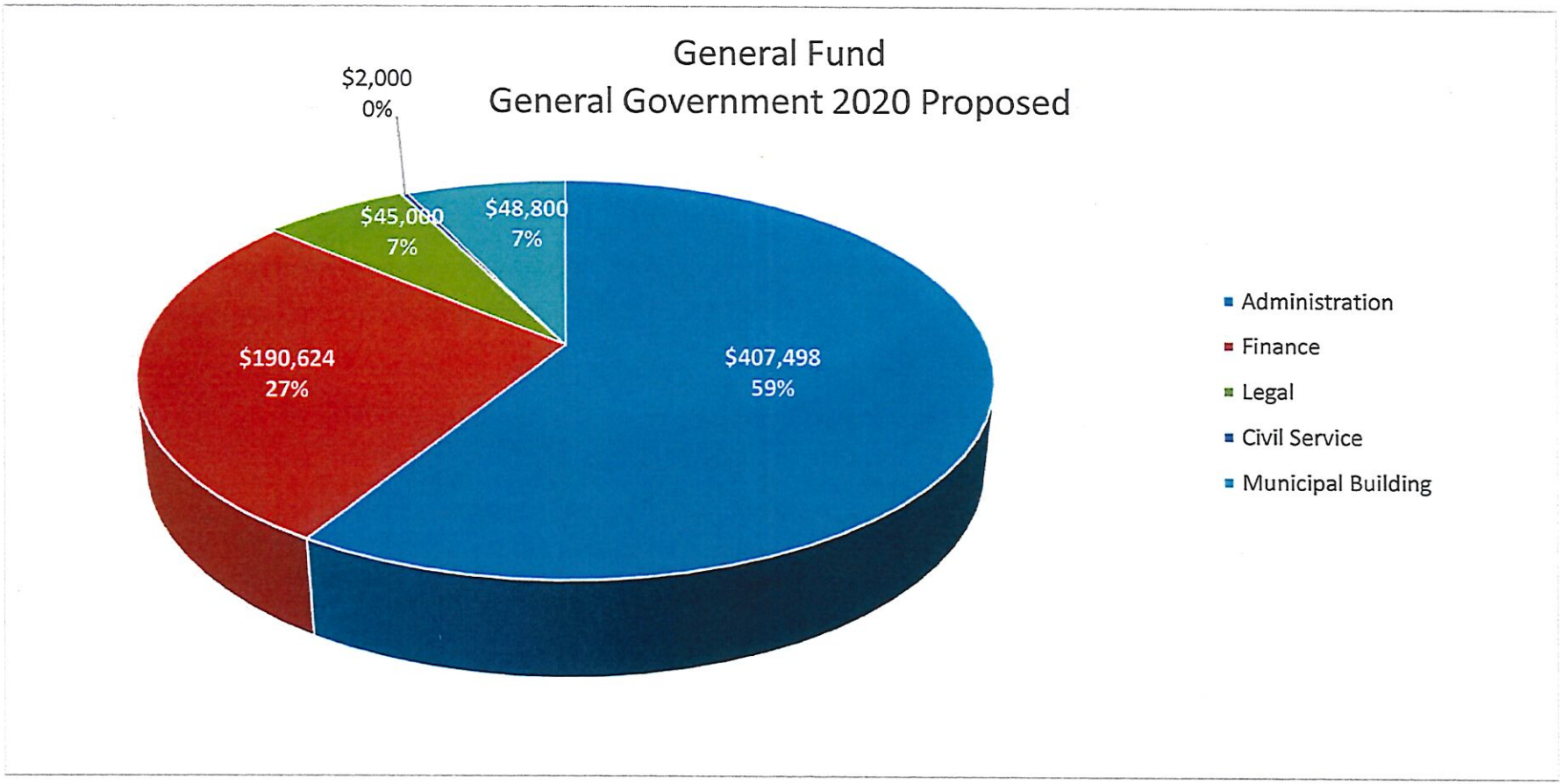

General Fund Commodities 2010 - 2020
$250,000
$200,000
$150,000
$100,000
$50,000
$0
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020


General Fund Contractual Services 2010 - 2020
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$0
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020

SUMMARY OF GENERAL FUND EXPENDITURES

ACCT #	ACCOUNT	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 Budget
	GENERAL GOVERNMENT						
400	Administration	198,903	392,709	450,411	285,765	477,678	**407,498**
402	Finance	107,177	176,645	178,137	98,636	175,036	**190,624**
404	Legal	78,411	32,232	62,000	21,691	43,382	**47,000**
409	Municipal Building	27,216	70,839	55,900	21,335	51,523	**48,800**
	TOTAL	411,707	672,425	746,448	427,427	747,618	**693,922**
	PUBLIC SAFETY						
410	Police	1,852,346	1,921,893	1,966,725	1,021,006	2,000,011	**2,075,603**
411	Fire	172,680	-	-	-	-	**-**
413	Codes	446,374	445,173	447,362	182,768	365,513	**431,838**
	TOTAL	2,471,400	2,367,066	2,414,087	1,203,774	2,365,525	**2,507,441**
	PUBLIC WORKS						
430	Streets	415,632	441,032	492,410	260,260	508,104	**420,381**
431	Street Cleaning	22,961	11,599	3,694	6,566	13,131	**8,467**
432	Snow Removal	34,631	32,479	43,970	25,873	27,453	**39,614**
433	Signs & Signals	21,353	15,451	23,086	20,778	27,582	**35,754**
434	Street Lights	7,521	9,697	6,000	1,231	2,461	**2,500**
436	Storm Sewers	27,279	7,405	12,000	1,939	10,000	**65,713**
437	Vehicles	9,390	30,224	29,000	14,677	33,245	**30,000**
438	Highway Maintenance	28,349	24,895	13,000	7,536	13,000	**53,000**
	TOTAL	567,115	572,782	623,159	338,859	634,976	**655,428**
	RECREATION						
454	Parks	51,051	50,990	42,600	23,978	58,339	**58,300**
455	Shade Trees	678	3,795	6,000	-	6,000	**5,000**
456	Library	38,200	57,000	58,820	14,705	57,000	**58,820**
	TOTAL	89,929	111,785	107,420	38,683	121,339	**122,120**
	NON-DEPARTMENTAL						
468	Other	2,965	265	2,000	100	200	**500**
472	Bank Services	887	997	1,000	5,685	11,370	**12,000**
480/487	Other Services	214,355	246,527	348,405	-	348,405	**246,670**
492	Transfers	190,028	596,003	661,889	603,170	631,889	**841,938**
	TOTAL	408,235	843,792	1,013,294	608,955	991,864	**1,101,108**
TOTAL GF EXPENDITURES		**3,948,387**	**4,567,850**	**4,904,409**	**2,617,698**	**4,861,323**	**5,080,020**

GF SUMMARY


General Fund
General Government 2020 Proposed
$2,000
0%
$45,000
7%
$48,800
7%
$190,624
27%
$407,498
59%
Administration
Finance
Legal
Civil Service
Municipal Building

General Fund
Staffing Detail
Full-Time Equivalent

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
GENERAL GOVERNMENT										
Borough Manager	1	1	1	1	1	1	1	1	1	1
Finance Director	1	1	1	1	1	1	1	1	1	1
Assistant to Manager	1	1	1	1	1	1	1	1	1	1
Receptionist/Utility Billing	1	1	1	1	1	1	1	1	1	1.5
Accounts Payable / Payroll P.T.	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.75	0.75
Economic Development / Grant Writer P.T.	-	-	-	-	-	-	-	-	-	-
Total General Government	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.75	5.25

GENERAL GOVERNMENT
ADMINISTRATION
ACCOUNTS: 01.400

The administrative staff, supervised by the Borough Manager, is responsible for implementing and administering policies and programs established by Borough Council. The Borough Manager is appointed by Borough Council and administers local government projects and programs. The Borough Manager has overall responsibility directing and coordinating the operation of all Borough departments, excluding the Police Department, on a day to day basis. The Borough Manager directs the delivery of public services to its residents; prepares and recommends the preliminary budget to the Borough Council and in turn, carries out the policies approved by Borough Council. The Borough Manager is the liaison between Borough Council and Borough staff insuring cooperation and responsiveness.

GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT

ADMINISTRATION

ACCOUNT #	TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
	PERSONNEL SERVICES								
01-400-140-000	Salary - Manager	Wages for Borough Manager	25,417	99,269	104,734	52,613	104,734	107,876	107,876
01-400-140-004	Wages - Administration F/T	Wages for Assistant to the Borough Manager and Receptionist	31,420	97,809	103,131	67,109	134,219	84,695	84,695
01-400-140-045	Longevity	Length of service longevity payment for Administrative Staff	0	0	0	0	0	12,945	12,945
01-400-150-006	Health Benefits/Medical	Medical and Dental Insurance plus co-pays less payroll deduction	15,314	67,739	66,748	33,366	66,732	37,185	37,185
01-400-150-007	Health Benefits/Disability	Short and Long Term Insurance / Reliance Standard	430	1,705	1,774	1,023	2,047	1,511	1,511
01-400-150-008	Health Benefits/Life	Life Insurance / Reliance Standard	154	576	576	372	744	468	468
01-400-160-001	FICA	7.65% of Salaries and Wages	4,723	14,463	15,902	8,826	17,652	15,722	15,722
01-400-160-002	Unemployment Comp.	2.85% of first $10,000 of employee wages	207	780	855	997	997	855	855
01-400-160-003	Workers Compensation	Administration Department share of Worker's Compensation Insurance	526	1,900	1,642	1,570	1,570	1,642	1,642
		TOTAL	78,191	284,241	295,361	165,876	328,694	262,898	262,898
	COMMODITIES								
01-400-210-010	Office Supplies	Office supplies for the Administration Department	5,768	3,006	5,000	3,107	6,214	5,000	5,000
01-400-210-042	Other Operating Supplies	Costs associated with Public Works/Finance Committee, Safety Committee and any other meetings	3,909	4,277	5,000	1,106	2,212	5,000	3,000
01-400-210-060	Minor Equipment	No Budget for 2020	0	0	0	793	793	0	0
		TOTAL	9,677	7,283	10,000	5,007	9,220	10,000	8,000
	CONTRACTUAL SERVICES								
01-400-300-010	Const. Services	Economic Development Study implementation	1,833	13,013	25,000	8,843	17,687	0	5,000
01-400-300-011	Accounting Services	Costs are posted to the Finance Dept. budget	992	0	0	0	0	0	0
01-400-300-012	Computer Services	Administration portion of annual contract for hardware and software maintenance contract and training also new upgrades for the Borough	5,589	4,049	6,500	4,631	9,253	7,500	7,500
01-400-300-015	Economic Development/Main St.	Annual contribution to Historic Kennett Square ($40K) + $50K for ED Director, $12k for Strategic Planning	69,200	65,203	90,000	90,000	90,000	102,000	102,000
01-400-300-025	Postage	Cost for mailing	2,958	3,460	1,750	900	1,801	1,800	1,800
01-400-300-029	Training	ICMA and APMM Conference and PennPrime Conference for Manager, Recycling Conference for Asst. to the Manager, customer service training for	1,182	529	2,000	305	610	2,000	1,500
01-400-300-040	Advertising/Printing	Legal notices in paper for council meetings, public meetings, newletters, etc.	19,635	10,295	12,000	8,318	16,636	12,000	12,000
01-400-300-046	Dues/Memberships	ICMA $800, PSAB , APMM, 1/2 Classic Towns (split between General, Water, Sewer, and Parking)	6,893	2,777	6,000	650	1,300	6,000	5,000
01-400-300-051	Liability Insurance	Administration portion of the annual cost of liability insurance	2,753	1,859	1,800	1,234	2,468	1,800	1,800
		TOTAL	111,035	101,185	145,050	114,882	139,764	133,100	136,600
		TOTAL ADMINSTRATION	198,903	392,709	450,411	285,765	477,678	405,998	407,498

GENERAL GOVERNMENT
FINANCE
ACCOUNTS: 01.402

The Finance Department administers all financial activities of the Borough and insures that proper accounting methods are utilized, and financial records are maintained, in accordance with accepted government accounting principles. The Finance Department assists the Borough Manager in preparation of the Borough budget document and monitors budget implementation. The department is responsible for the investment of funds, cash flow analysis, accounts payable and receivable, and payroll administration.

GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT

FINANCE

ACCOUNT #	PERSONNEL SERVICES TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
01-402-140-001	Salary - Finance	Wages for Finance Director and Accounts Payable Accountant	58,530	113,626	110,830	56,938	113,876	124,604	124,604
01-402-140-045	Longevity	Length of service longevity payment for Finance Staff	0	0	0	0	0	0	0
01-402-150-006	Health Benefits/Medical	Medical and Dental Insurance plus co-pays less Payroll Deduction	7,039	15,211	14,181	6,920	13,840	16,274	16,274
01-402-150-007	Health Benefits/Disability	Short and Long Term Insurance / Reliance Standard	321	1,210	1,195	666	1,332	1,195	1,195
01-402-150-008	Health Benefits/Life	Life Insurance / Reliance Standard	58	180	288	168	336	288	288
01-402-160-001	FICA	7.65% of Salaries and Wages	8,193	8,548	9,222	4,281	8,562	10,372	10,372
01-402-160-002	Unemployment Comp.	2.85% of first $10,000 of employees wages	143	520	570	498	570	570	570
01-402-160-003	Workers Compensation	Finance Department share of Work Compensation Insurance	212	115	101	97	101	101	101
		TOTAL	74,496	139,412	136,387	69,568	138,616	153,404	153,404
	COMMODITIES								
01-402-210-011	Office Supplies	Finance share of Office Supplies (file folders, copy paper, etc.)	3,117	2,121	750	528	750	750	750
01-402-210-020	Other Operating Supplies	Finance share of Other Supplies (equipment supplies, meetings expenses, etc.)	2,984	305	500	57	114	250	250
01-402-210-060	Minor Equipment	New PC for Finance Director	0	0	0	793	793	0	0
		TOTAL	6,101	2,426	1,250	1,378	1,657	1,000	1,000
	CONTRACTUAL SERVICES								
01-402-300-011	Accounting Services	Auditing Fee (split 1/4 between Finance, Water, Sewer, and Parking). Payroll Fees (split 1/3 between Finance, Water, and Sewer)	17,450	15,254	13,000	6,611	10,000	9,650	9,650
01-402-300-012	Computer Services	Hardware and Software support and training, upgrades	3,340	9,998	17,200	14,657	16,000	16,000	16,000
01-402-300-014	Tax Commission Fee	New collector forwards earned income and local service taxes net of fees	2,783	2,944	3,000	2,762	2,762	3,000	3,000
01-402-300-025	Postage	Finance share of postage machine leasing, postage, overnight shipping	1,475	408	1,000	90	180	150	200
01-402-300-029	Training	Government Finance Association and PennPrime conference and 1 day training seminars (registration and expenses)	485	968	1,000	1,004	1,000	1,000	1,000
01-402-300-046	Dues/Memberships	State and National GFOA dues, CAFR fee, MHM fee (the 125 Plan for the Borough)	371	75	2,500	0	750	2,500	2,500
01-402-300-051	Liability Insurance	Finance Share of coverage and bonding for director	675	1,859	1,800	2,175	3,500	3,300	3,300
01-402-300-068	Property Tax	Property taxes on Borough owned property	0	3,302	1,000	392	570	1,000	570
		TOTAL	26,579	34,808	40,500	27,691	34,762	36,600	36,220
		TOTAL FINANCE	107,177	176,645	178,137	98,636	175,036	191,004	190,624

GENERAL GOVERNMENT
LEGAL
ACCOUNTS: 01.404

Legal service expenditures are included in the General Government activity. The Borough Solicitor is appointed by Borough Council and serves as the Borough legal representative assisting Borough Council and the Borough Manager on legal matters. Funds are also budgeted in other General Fund departments and in the Sewer Funds.

CIVIL SERVICE COMMISSION
ACCOUNTS: 01.405

During 2005 the civil service line item was moved from the Police Department budget to the General Government activity. The Civil Service Commission over sees the civil service practices of the Police Department and acts independently of the department.

MUNICIPAL BUILDING
ACCOUNTS: 01.409

Expenses related to the maintenance of the Borough municipal building are budgeted in General Government. Building maintenance is contracted out to a janitorial service and the building is cleaned weekly.

GENERAL FUND EXPENDITURES

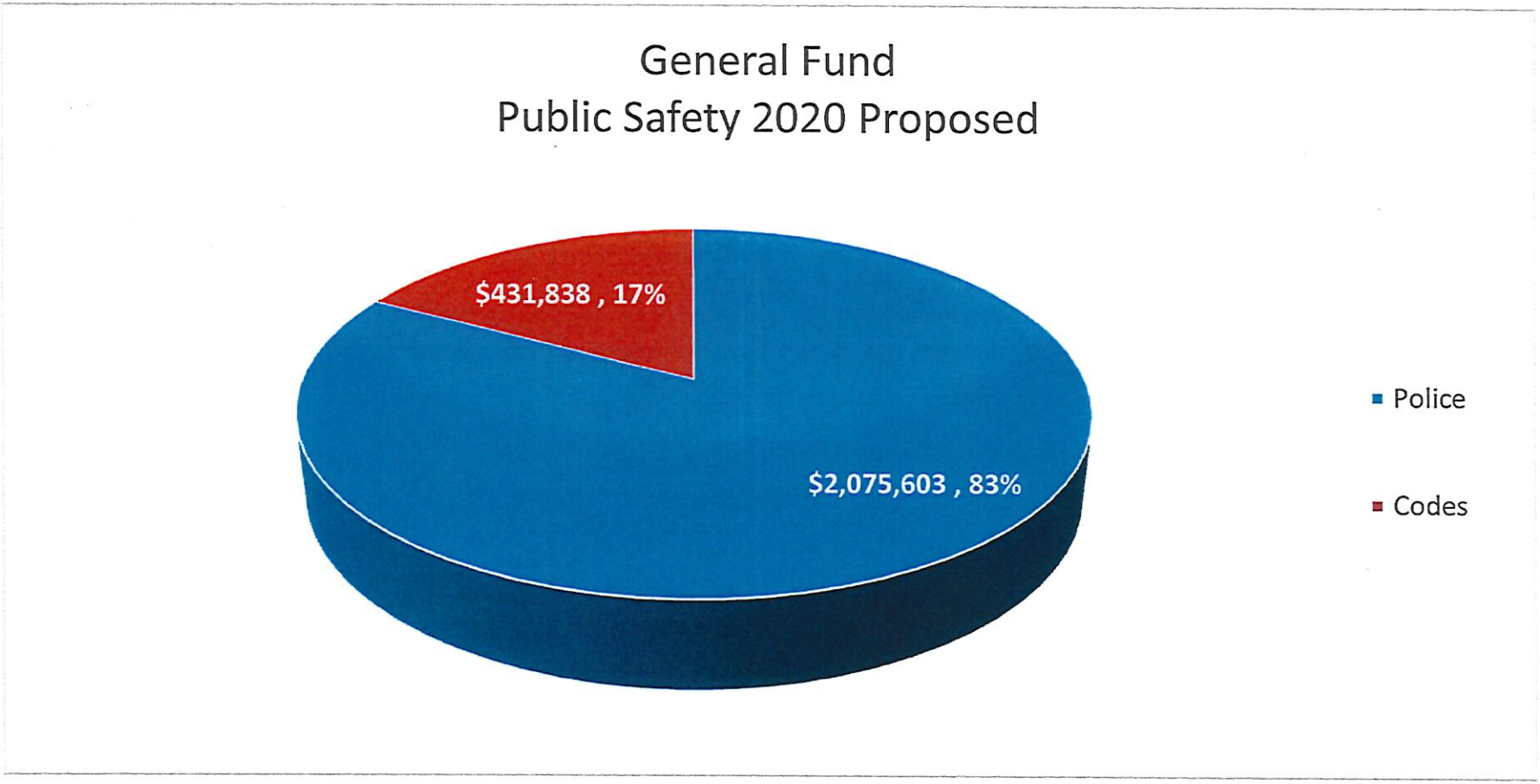
GENERAL GOVERNMENT

LEGAL

ACCOUNT #	TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
	CONTRACTUAL SERVICES								
01-404-300-014	Legal	Annual cost of Borough Solicitor and other contracted legal counsel	74,992	27,157	60,000	21,691	43,382	45,000	45,000
		TOTAL	74,992	27,157	60,000	21,691	43,382	45,000	45,000
	CIVIL SERVICE CONTRACTUAL SERVICES								
01-405-300-016	Civil Service	Cost of legal services, training, testing and advertising done by the Civil Service Commission for the Police Department	3,419	5,074	2,000	0	0	10,000	2,000
		TOTAL	3,419	5,074	2,000	0	0	10,000	2,000
		TOTAL LEGAL	78,411	32,232	62,000	21,691	43,382	55,000	47,000

MUNICIPAL BUILDING

	COMMODITIES								
01-409-210-026	Maintenance Supplies	General supplies for Borough, i.e. paper, various office supplies that are not capital outlay	934	1,553	2,500	819	1,638	2,500	1,700
		TOTAL	934	1,553	2,500	819	1,638	2,500	1,700
	CONTRACTUAL SERVICES								
01-409-300-021	Telephones	Annual cost for Internet & phones (Comcast, Verizon and Verizon Wireless)	4,011	11,331	10,000	4,571	9,142	10,000	9,000
01-409-300-045	Contracted Services	Janitorial services for Borough Hall	3,195	6,500	6,000	2,860	5,720	6,000	6,000
01-409-300-052	Liability Insurance	Borough Hall share of annual liability insurance	4,053	12,395	9,900	6,786	9,900	9,900	9,900
01-409-300-061	Utilities	Cost of electricity and natural gas	4,387	12,279	10,000	3,811	7,622	10,000	10,000
01-409-300-073	Building Maintenance & Repairs	Repairs needed at Borough Hall	8,128	16,662	15,000	2,488	15,000	0	10,000
		TOTAL	23,773	59,166	50,900	20,516	47,385	35,900	44,900
	CAPITAL OUTLAY								
01-409-700-050	Minor Equipment	Computer and tablet replacement, etc.	2,508	10,120	2,500	0	2,500	0	2,200
		TOTAL	2,508	10,120	2,500	0	2,500	0	2,200
		TOTAL MUNICIPAL BLDG	27,216	70,839	55,900	21,335	51,523	38,400	48,800
		TOTAL GENERAL GOVT	411,707	672,425	746,448	427,427	747,618	690,402	693,922


General Fund
Public Safety 2020 Proposed
$431,838 , 17%
$2,075,603 , 83%
Police
Codes

General Fund
Staffing Detail
Full-Time Equivalent

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
PUBLIC SAFETY										
Police Chief	1	1	1	1	1	1	1	1	1	1
Lieutenant	-	-	-	-	-	-	-	-	-	-
Sergeant	-	-	-	-	-	1	1	-	-	-
2 Yr SRO	-	-	-	1	1	1	1	1	1	1
Corporal	3	3	3	3	3	2	2	1	3	4
Detective	1	1	1	1	1	1	1	1	1	1
Patrolmen										
Full Time	7	7	7	5	5	7	7	9	7	5
Part Time	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2	2	4
Code Enforcement Officer	1	1	1	1	1	1	1	1	1	1
Code Inspector	1	1	1	1	1	1.5	2	2	2	2
Clerical										
Full Time	3	3	3	3	3	3	3	3	3	3
Part Time	-	-	-	-	-	-	-	-	-	-
Parking Enforcement Officer										
Full Time	1	1	1	1	1	1	1	1	1	1
Part Time	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	1	1
Total Public Safety	21.0	21.0	21.0	20.0	20.0	22.5	23.0	22.5	23.0	24.0

PUBLIC SAFETY
POLICE
ACCOUNTS: 01.410

The Police Department is responsible for the protection of persons and property within the Borough and the enforcement of applicable laws, ordinances, codes and regulations. The Police Chief directs and coordinates the delivery of police services. The Mayor of the Borough of Kennett Square directs, through the Chief of Police, the day to day activities of the Police Department however; Borough Council approves and controls all expenditures in the Police Department.

2018 staffing in the department is as follows: Chief, one (1) Corporals, one (1) Detective, ten (10) full time police officers, one (1) 2YR SRO, two (2) part time police officers, and two (2) full time clerical employees.

GENERAL FUND EXPENDITURES

PUBLIC SAFETY

POLICE

ACCOUNT #	PERSONNEL SERVICES TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
01-410-140-012	Salary - Chief	Salary as 2% increase	75,726	118,962	111,395	55,565	111,130	113,622	113,622
01-410-140-014	Wages - Patrolmen	Wages as 2% increase and longevity	635,026	584,738	587,187	287,898	575,797	460,362	460,362
01-410-140-035	Wages - SRO	Wages as 2% increase and longevity	71,412	81,554	87,038	42,770	85,541	89,734	89,734
01-410-140-036	Wages - Sergeant	Sergeant (Position not occupied in 2020)	22,932	0	0	0	0	0	0
01-410-140-037	Wages - Corporal	Wages as 2% increase and longevity	107,225	204,211	285,095	144,619	289,239	381,454	381,454
01-410-140-041	Wages - Part Time Patrolmen	4,000 hrs. to cover full time Officer's VAC , special details and MCSAP details . (Vacation time 2700, MCSAP 1040, 260 misc.) 2% wage increase from 2019	68,729	72,722	90,000	48,180	96,361	90,000	90,000
01-410-140-043	Wages - Clerical	Base wages	45,475	143,237	99,910	53,093	106,187	103,968	103,968
01-410-140-044	Wages - Training	To meet training requirements. (this is subtracted from patrolman wages)	26,086	22,759	23,000	15,097	30,195	23,000	23,000
01-410-140-045	Longevity	Length of service longevity payment for Non-Uniform Police Department Staff	0	0	0	0	0	0	0
01-410-140-045	Custodian Services	Moved to Contractual Services section below	5,250	6,050	5,500	1,870	3,740	0	0
01-410-150-006	Health Benefits/Medical	As per contract, 7% increases/ etc.	164,269	214,558	186,081	106,235	212,471	242,720	242,720
01-410-150-007	Health Benefits/Disability	Employee short term and long term insurance premiums	8,554	9,373	9,950	5,664	11,328	9,743	9,743
01-410-150-008	Health Benefits/Life	Uniform and Non-uniform employee life insurance premiums	3,816	3,756	4,032	2,268	4,536	3,744	3,744
01-410-160-001	FICA	7.65% for social security and Medicare taxes, Borough Share	88,048	99,957	110,945	53,031	106,061	109,246	109,246
01-410-160-002	Unemployment Compensation	Tax on the employees base wage of $10,000 @ .0285%	4,747	5,689	5,000	4,734	5,000	5,000	6,270
01-410-160-003	Workers Compensation	Police Department share of Woker's Compensation Insurance premiums	41,862	41,224	35,657	34,087	35,657	35,657	35,657
01-410-180-003	Wages - Over Time	To cover special events, some investigations, and special details (1,350 hrs averaged at 2019 rates)	60,436	57,477	70,000	27,464	54,929	75,000	75,000
01-410-180-004	Wages - Holiday	As per current contract	21,604	25,728	35,856	17,189	34,377	34,865	34,865
01-410-180-005	Sick Buy Back	As per current contract reflecting 2 % increase	19,442	29,450	37,782	16,204	32,407	33,042	33,042
01-410-190-001	Uniform Maintenance Allowance	For cleaning of and maintaining Officer's uniforms	1,951	2,715	2,500	995	1,991	2,750	2,000
		TOTAL	1,472,590	1,724,160	1,786,927	916,965	1,796,946	1,813,908	1,814,428

	COMMODITIES								
01-410-210-010	Office Supplies	For general Office supplies	6,931	5,544	5,000	2,856	5,712	6,000	6,000
01-410-210-031	Vehicle Fuel	Fuel used for Police Vehicles.	19,356	23,162	20,000	8,971	17,943	20,000	18,500
01-410-210-038	Uniforms	For purchase of Officer's uniforms	28,781	8,652	5,000	4,584	9,167	7,000	7,000
01-410-210-039	Bulletproof Vest	For purchase of 3-4 Officer's bullet proof vests	0	3,943	3,000	3,337	6,674	4,000	4,000
01-410-210-042	Other Operating Supplies	For items that are not covered under other budget lines such as simulator solutions, latex gloves, first aid kits in cars & station, etc.	12,351	10,482	9,500	6,798	13,597	12,000	11,000
		TOTAL	67,419	51,783	42,500	26,546	53,093	49,000	46,500

GENERAL FUND EXPENDITURES
PUBLIC SAFETY

POLICE

ACCOUNT #	CONTRACTUAL SERVICES TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
01-410-300-012	Computers Services &Software	For computer repair, maintenance, and contractual services. PlanIT Police 1,225, CODY ASM 10,000, (4300 + Tracs 1500 + CAD 2500 + Prop Bar Coding 900 + Parking 800), Copier Maint 500, Crimewatch 1200, Alarm mon 275, Internet 1500, IT support 1800, Axon subscription 2200	15,378	14,290	15,000	13,529	27,059	18,700	18,700
01-410-300-014	Legal	For Police labor law attorney	1,500	7,631	15,000	9,717	19,434	20,000	8,000
01-410-300-015	Physicals/Drug Screening	Physical and psychological examinations for new hires, ongoing random drug testing	2,770	1,772	1,000	964	1,927	1,000	1,000
01-410-300-017	Dog Enforcement	For what we are charged extra by the SPCA involving transports	5,590	2,828	4,500	208	415	4,500	3,500
01-410-300-021	Telephones	Police Department telephone lines (VZW and Comcast) plus cell reimburse	15,115	12,618	9,000	4,057	8,114	9,000	8,200
01-410-300-025	Postage	Police Department mailings & shipments	2,569	2,584	2,000	865	1,729	2,000	1,875
01-410-300-026	Police Radios / Repairs	Radio replacement, repair, and maintenance	0	336	500	334	668	500	500
01-410-300-029	Training / Other / Ammunition	Ammo, targets, range fees and other training needs	12,250	15,965	16,000	9,279	18,558	16,000	16,000
01-410-300-040	Advertising	Generally used for Civil Service postings	24	0	0	0	0	0	100
01-410-300-042	Printing	Business cards for Officers	1,977	928	300	0	0	500	300
01-410-300-045	Contracted Services	Weekly cleaning of PD. (50 weeks)	0	0	0	0	0	5,500	5,500
01-410-300-046	WCCERT	Yearly cost for membership in the tactical team	2,500	2,500	2,500	2,500	2,500	2,500	2,500
01-410-300-047	Dues / Membership	Chief's Assn. dues (Chester County Chiefs, FOP, PA Chiefs, IACP) & MAGLOCLEN memberships	1,983	2,613	2,000	135	270	1,500	2,000
01-410-300-052	Liability Insurance	Pro-rated through out departments and funds, police share	31,068	23,550	18,900	12,955	25,909	18,900	18,900
01-410-300-061	Utilities	Electric, gas, W&S for the Police Department	7,051	6,065	6,500	3,302	6,605	7,000	6,500
01-410-300-073	Building Maintenance & Repairs	For maintenance of the Police Department building - painting, bathroom renovations, flooring, plumbing, hvac, upgrade door locks etc.	1,870	2,242	4,000	1,351	2,702	15,000	15,000
01-410-300-075	Vehicle Maintenance & Repairs	For maintenance and repairs of Police Vehicles	13,803	15,778	13,000	3,618	7,236	15,000	13,000
		TOTAL	115,448	111,721	110,200	62,813	123,126	137,600	121,675

	CAPITAL OUTLAY								
01-410-700-040	Minor Equipment	New 9mm firearms and holsters (duty weapons) to replace old ones that are over 10 years old (13,000 minus buy back amount of 7,500) new computers	20,412	22,204	14,933	14,682	14,682	9,000	9,000
01-410-700-042	Capital Equipment	2 new Ford Utility Police Interceptors (AWD Hybrid SUVs) with upfitting complete	176,477	12,025	12,165	0	12,165	84,000	84,000
		TOTAL	196,889	34,228	27,098	14,682	26,847	93,000	93,000
		TOTAL POLICE	1,852,346	1,921,893	1,966,725	1,021,006	2,000,011	2,093,508	2,075,603

PUBLIC SAFETY
CODES
ACCOUNTS 01.413

The Codes Department is responsible for the implementation of all building codes, zoning and building permits. This department completes all the minutes for the Architectural Review Board and the Planning Commission.

The staffing of the department remains at three (3) State Certified BCO (Building Code Officials), and one (1) clerical employee.

GENERAL FUND EXPENDITURES

PUBLIC SAFETY

CODES

ACCOUNT #	PERSONNEL SERVICES TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
01-413-140-031	Zoning & Codes Wages	3 F/T employees	168,549	184,436	186,760	93,150	186,300	192,363	192,363
01-413-140-041	Clerical - Wages	Clerical employee	52,511	56,746	56,360	26,156	52,312	53,751	53,751
01-413-140-043	Clerical - Wages O/T	Overtime wages for clerical employee (108 Hrs)	0	0	4,400	2,017	4,034	2,200	2,200
01-413-140-045	Longevity	Length of service longevity payment for Finance Staff	0	0	0	0	0	0	0
01-413-150-006	Health Benefits/Medical	Premium, department co-pays and minus employee payroll deductions	71,686	73,613	72,501	36,132	72,264	79,172	79,172
01-413-150-007	Health Benefits/Disability	Employee short term and long term insurance premiums	1,929	2,536	2,647	1,306	2,612	2,647	2,647
01-413-150-008	Health Benefits/Life	Non-uniform employee life insurance premiums	576	576	576	336	672	576	576
01-413-160-001	FICA	7.65% for social security and Medicare taxes, Borough share	16,878	17,880	18,935	8,997	17,994	18,996	18,996
01-413-160-002	Unemployment Comp	2.85% tax on the employees base wage of $10,000	1,088	1,040	1,140	997	1,140	1,140	1,140
01-413-160-003	Workers Compensation	To cover codes employees	1,373	630	543	567	1,133	543	543
		TOTAL	314,590	337,457	343,862	169,657	338,461	351,388	351,388

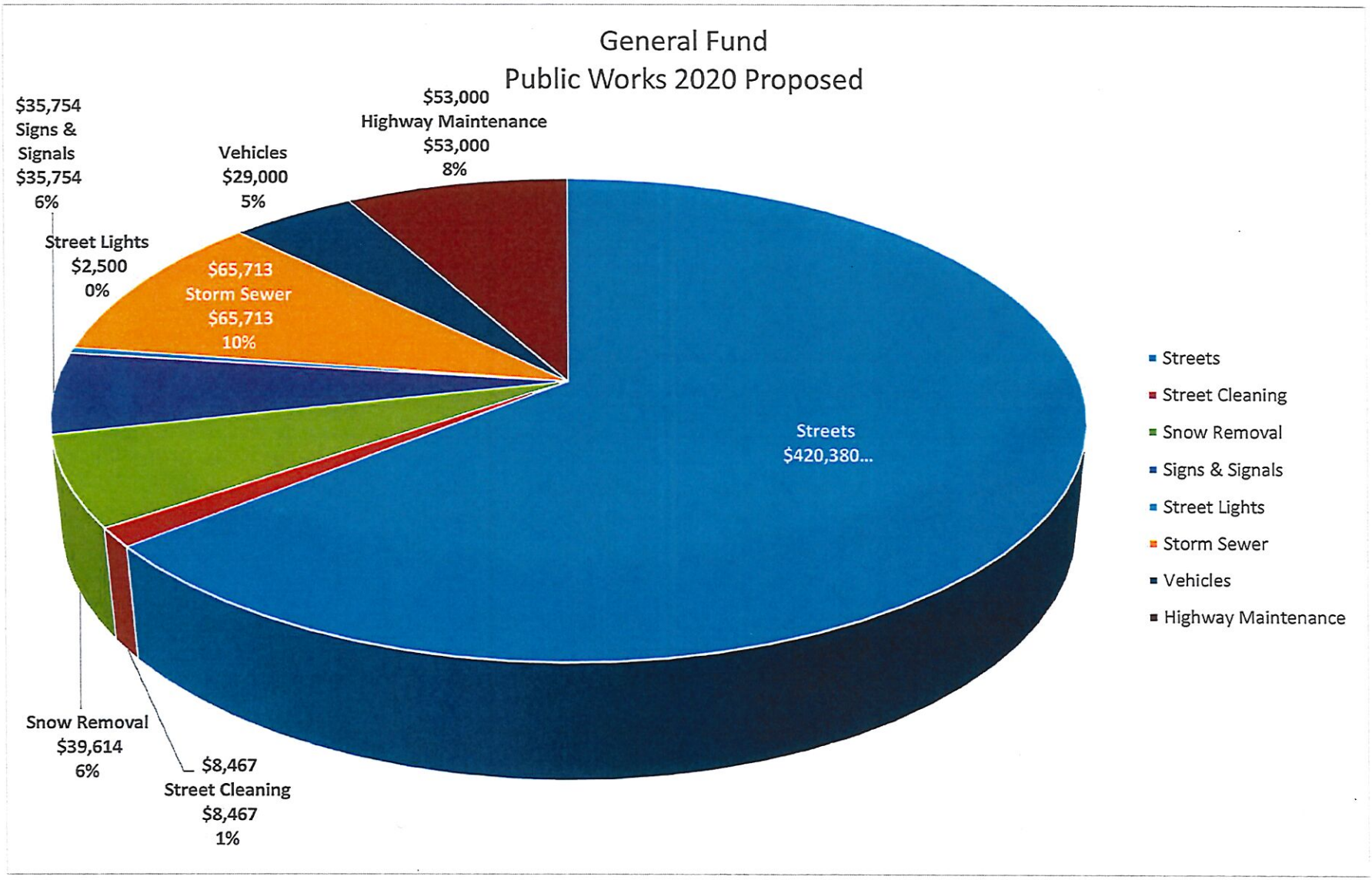
	COMMODITIES								
01-413-210-010	Office Supplies	Binders, paper, printer ink, envelopes, new 2018 code books and CD's	4,832	6,515	6,000	1,559	3,118	6,000	5,500
01-413-210-024	Other Operating Supplies	Steel toe shoes, tyvek suits, hearing protection, smoke spray, eye protection etc	0	0	3,500	60	120	2,000	1,750
01-413-210-031	Vehicle Fuel	Four vehicles yearly fuel consumption	366	1,877	2,000	162	323	1,200	1,200
01-413-210-060	Minor Equipment	Mold testers, electrical testers, lead paint testers, computers for AC and TP	982	0	3,500	2,122	4,245	4,000	5,500
01-413-210-042	Capital Equipment	No budget for 2020	0	17,495	0	0	0	0	0
		TOTAL	6,181	25,887	15,000	3,903	7,806	13,200	13,950

GENERAL FUND EXPENDITURES

PUBLIC SAFETY

CODES

ACCOUNT #	CONTRACTUAL SERVICES TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
01-413-160-005	Engineer Review	This is non-reimbursable for SDLD and zoning	64,393	5,358	20,000	766	1,531	10,000	10,000
01-413-160-006	Engr. Site Inspections (Reimb)	This is reimbursable for SDLD and zoning	11,599	35,639	15,000	0	0	15,000	15,000
01-413-300-014	Legal	Ordinance Review and Legal Opinions	23,824	12,966	10,000	1,443	2,885	10,000	10,000
01-413-300-021	Telephone	Office and cell coverage	6,123	7,664	6,000	1,171	2,342	5,000	3,000
01-413-300-025	Postage	This item includes daily mailings-certified mailing and two mass mailing per year	1,726	2,072	2,500	635	1,270	2,500	2,500
01-413-300-029	Training	The State of PA and ICC have now required 60 CEU's for license renewals and there currently have not been any local classesto take so assuming there will be added travel expenses in 2020	6,278	3,258	5,500	1,957	3,913	6,000	6,000
01-413-300-041	Advertising/Printing	Continue a more proactive education program for fire safety and quality of life issues thru hand outs etc. during inspections. Found free ones last year	1,434	2,193	2,500	0	0	2,000	2,000
01-413-300-042	Legal (Reimb)	Legal Fees Reimbursed through PSA	-62	4,800	10,000	83	165	10,000	10,000
01-413-300-043	HARB professional services	Fees associated with HARB Ordinance and Implementation	0	0	10,000	70	140	1,000	1,000
01-413-300-045	Contracted Services	Emergency cleanup of blight on properties	0	0	0	0	0	10,000	0
01-413-300-052	Liability Insurance	Pro-rated throughout departments and funds, codes share	8,102	5,640	4,500	3,084	4,500	4,500	4,500
01-413-300-075	Vehicle Maintenance & Repairs	General vehicle activities-oil changes etc.	2,186	2,239	2,500	0	2,500	2,500	2,500
		TOTAL	125,604	81,829	88,500	9,208	19,246	78,500	66,500
		TOTAL CODES	446,374	445,173	447,362	182,768	365,513	443,088	431,838
		TOTAL PUBLIC SAFETY	2,298,720	2,367,066	2,414,087	1,203,774	2,365,525	2,536,596	2,507,441


General Fund
Public Works 2020 Proposed
$35,754
Signs &
Signals
$35,754
6%
Vehicles
$29,000
5%
$53,000
Highway Maintenance
$53,000
8%
Street Lights
$2,500
0%
$65,713
Storm Sewer
$65,713
10%
Streets
$420,380...
Snow Removal
$39,614
6%
$8,467
Street Cleaning
$8,467
1%
Streets
Street Cleaning
Snow Removal
Signs & Signals
Street Lights
Storm Sewer
Vehicles
Highway Maintenance

General Fund
Staffing Detail
Full-Time Equivalent

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
PUBLIC WORKS										
Public Works Director	1	1	1	1	1	1	1	1	1	1
Asst. Public Works Director	1	1	1	1	1	1	1	1	1	1
Street Foreman	1	1	1	1	1	1	1	1	1	1
Assistant Foreman	1	1	1	1	1	1	1	1	1	1
Wastewater Treat. Operator	1	1	1	1	1	1	1	1	1	1
Maintenance I/Treat. Opr.										
Full Time	1	1	1	1	1	1	1	1	1	1
Part Time	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.5	0.5
Maintenance II/CDL	-	-	-	-	-	-	-	-	-	-
Maintenance II										
Full Time	3	3	3	4	4	4	4	4	4	4
Part Time	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Solid Waste-Recycling Coordinator										
Part Time	-	-	-	-	-	-	-	-	0.5	-
Total Public Works	9.50	9.50	9.50	10.50	10.50	10.50	10.50	10.50	11.25	10.75

PUBLIC WORKS
STREETS
ACCOUNTS: 01.430

Street Department activities include expenditures for street cleaning, snow removal, signs and signals maintenance, highway maintenance and construction, storm sewer, vehicle maintenance and street lights. A portion of street lights and street resurfacing activity is budgeted in the Liquid Fuels Fund.

Staff wages are allocated between the streets, street cleaning, snow removal, signs and signals maintenance, highway maintenance and construction, storm sewer, vehicle maintenance activities, and water and sewer repairs.

STREET CLEANING
ACCOUNTS: 01.431

The Borough has a routine street sweeping program for area neighborhoods and a regular routine of street and sidewalk sweeping of downtown. All public works employees have been trained on the operation of the sweeping equipment.

SNOW REMOVAL
ACCOUNTS: 01.432

Snow removal activity includes costs from clearing snow and ice from public streets and sidewalks.

SIGNS & SIGNALS
ACCOUNTS: 01.433

All costs associated with installation, operation, and maintenance of traffic control devices including traffic signals, traffic signs, and pavement markings are included in this activity.

PUBLIC WORKS
STREET LIGHTS
ACCOUNTS: 01.434

Street lights, electrical costs, and maintenance repairs are accounted for in this activity. All maintenance repairs are completed by Borough staff. Electrical costs are allocated between the General Fund and the Liquid Fuels Fund for lights located on public streets only.

STORM SEWERS
ACCOUNTS: 01.436

All storm sewer thorough out the Borough are maintained by the Public Works staff.

VEHICLES
ACCOUNTS: 01.437

All costs associated with maintenance and repairs of the public works vehicles and equipment are included in this activity. Small minor repairs are done by Borough staff and an all major repairs are contracted out.

HIGHWAY MAINTENANCE
ACCOUNTS: 01.438

The Borough maintains all public streets and alleys through a preventive maintenance program.

GENERAL FUND EXPENDITURES
PUBLIC WORKS

ACCOUNT #	PERSONNEL SERVICES TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
01-430-140-000	Streets - Wages	Public works employees	167,176	161,412	152,005	63,474	126,948	117,370	117,370
01-430-140-041	Downtown Project - Wages	Downtown cleanup wages	31,384	36,244	34,093	17,113	34,225	15,919	15,919
01-430-140-042	Public Works - P/T	Portion of A/P clerk's time for Public Works Invoicing and projects	0	7,279	9,714	6,160	12,319	10,978	10,978
01-430-140-043	Streets - Over Time Wages	Budgeted over time wages	22,557	28,544	12,200	11,232	22,464	22,700	22,700
01-430-150-006	Health Benefits/Medical	Premium, department co-pays and minus employee payroll deductions	86,778	77,256	69,263	39,506	79,012	45,975	45,975
01-430-150-007	Health Benefits/Disability	Employee short term and long term insurance premiums	2,877	3,344	1,784	1,811	3,622	1,392	1,392
01-430-150-008	Health Benefits/Life	Non-Uniform employee life insurance premiums	864	864	553	504	1,008	405	405
01-430-160-001	FICA	7.65% for social security and Medicare taxes, Borough Share	19,445	18,591	16,864	8,445	16,891	15,378	15,378
01-430-160-002	Unemployment Comp.	2.85% tax on the employees base wage of $10,000	1,787	2,525	2,200	1,744	2,200	2,280	2,280
01-430-160-003	Workers Compensation	Worker's compenastion insurance	16,605	17,150	14,834	14,180	14,834	14,834	14,834
		TOTAL	349,471	353,209	313,510	164,169	313,523	247,231	247,231
	COMMODITIES								
01-430-210-026	Street Supplies	Drill bits, saw blades, shovels, rakes, hole saws, rags, misc. hardware, car wash soap, brushes, brooms, etc...	5,126	7,432	8,500	2,329	8,600	9,000	7,500
01-430-210-027	Office & Cleaning Supplies	1/3 of Borough Hall Office Supplies	2,209	2,863	1,000	1,072	2,144	2,000	2,200
01-430-210-031	Vehicle Fuel	1/2 of public works vehicles and equipment unleaded gas	8,095	11,760	11,700	7,703	13,000	13,000	13,000
01-430-210-032	Diesel Fuel	1/2 of diesel for trucks and equipment	5,790	6,435	5,700	2,562	5,123	5,700	5,700
01-430-210-038	Uniforms	1/3 t-shirts, pant rentals, sweatshirts, boots, safety equip, etc... split w/water & sewer	3,086	3,551	3,000	1,672	2,750	3,500	3,000
01-430-210-060	Minor Equipment	Misc small equipment replacements, two new computers ($1,500)	2,954	5,212	6,000	1,151	5,900	8,000	7,500
		TOTAL	27,261	37,253	35,900	16,489	37,517	41,200	38,900
	CONTRACTUAL SERVICES								
01-430-300-013	Engineering	TASA and Birch Street	11,124	14,379	107,000	62,838	125,675	0	100,000
01-430-300-021	Telephone	Cell phone (VZW), land lines VZW, internet & cable (Comcast).	1,540	4,451	6,000	1,712	3,425	4,000	3,500
01-430-300-029	Training	Locator training, roads scholar, confined space, trench/shoring refresh.	866	552	2,000	75	149	2,000	1,750
01-430-300-052	Liability Insurance	Allocated throughout departments and funds, public works share.	3,380	11,589	9,000	6,169	9,000	9,000	9,000
01-430-300-061	Utilities	Shop heating oil, electric, gas	9,744	10,497	9,000	4,908	9,815	10,000	10,000
01-430-300-073	Building Maintenance & Repairs	Contracted services for repairs to office and buildings unrelated to mechanical equipment. -Repair garage doors 1/3 security camera	12,248	9,102	10,000	3,901	9,000	10,000	10,000
		TOTAL	38,900	50,570	143,000	79,602	157,064	35,000	134,250
		TOTAL STREETS	415,632	441,032	492,410	260,260	508,104	323,431	420,381

GENERAL FUND EXPENDITURES

PUBLIC WORKS

STREET CLEANING

ACCOUNT #	TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
	PERSONNEL SERVICES								
01-431-140-000	Street Cleaning - Wages	Public works employees wages allocated	21,524	8,780	1,194	4,863	9,726	4,467	4,467
01-431-140-001	St. Cleaning - Over Time Wages	No budget 2020	0	0	0	0	0	0	0
		TOTAL	21,524	8,780	1,194	4,863	9,726	4,467	4,467
	COMMODITIES								
01-431-210-051	Vehicle Maintenance & Repairs	Brushes, normal maintenance	1,438	2,819	2,500	1,703	3,405	4,000	4,000
		TOTAL	1,438	2,819	2,500	1,703	3,405	4,000	4,000
		TOTAL STREET CLEANING	22,961	11,599	3,694	6,566	13,131	8,467	8,467

SNOW REMOVAL

	PERSONNEL SERVICES								
01-432-140-000	Snow Removal - Wages	Public works employees prorated	6,138	3,402	5,970	2,226	4,453	11,614	11,614
01-432-140-001	Snow Removal - Over Time Wage	Budgeted over time wages for snow storms	0	0	5,000	6,917	0	0	0
		TOTAL	6,138	3,402	10,970	9,143	4,453	11,614	11,614
	COMMODITIES								
01-432-210-022	Maintenance Supplies	Road salt, calcium chloride	26,449	29,077	30,000	16,459	23,000	30,000	26,000
		TOTAL	26,449	29,077	30,000	16,459	23,000	30,000	26,000
	CONTRACTUAL SERVICES								
01-432-300-045	Contracted Services	Contractors for sidewalks shoveling and other snow removal tasks, including rentals	2,044	0	3,000	271	0	2,000	2,000
		TOTAL	2,044	0	3,000	271	0	2,000	2,000
		TOTAL SNOW REMOVAL	34,631	32,479	43,970	25,873	27,453	43,614	39,614

GENERAL FUND EXPENDITURES

PUBLIC WORKS

STREET SIGNS & SIGNALS

ACCOUNT #	TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
	PERSONNEL SERVICES								
01-433-140-000	Street Signs - Wages	Public works employees prorated	2,513	1,172	2,786	954	2,700	6,254	6,254
		TOTAL	2,513	1,172	2,786	954	2,700	6,254	6,254
	COMMODITIES								
01-433-210-002	Supplies	Hardware, posts, brackets, paint, hot tape, etc...	436	587	1,000	175	1,100	1,100	1,000
01-433-210-020	Signs & Markings Purchased	Sign replacement program 1/7 of all regulatory signs replaced; long and short lines, including center lines, stop bars, cross walks, etc...	14,310	9,852	14,500	18,757	22,000	30,000	25,000
		TOTAL	14,746	10,439	15,500	18,933	23,100	31,100	26,000
	CONTRACTUAL SERVICES								
01-433-300-003	Traffic Lights	Electric costs	1,791	1,369	1,800	473	946	1,000	1,000
01-433-300-004	Traffic Lights Repairs	Repairs to signals from accidents and lightening or failure (including reimbursements)	2,303	2,471	3,000	418	836	3,000	2,500
		TOTAL	4,094	3,840	4,800	891	1,782	4,000	3,500
		TOTAL SIGNS & SIGNALS	21,353	15,451	23,086	20,778	27,582	41,354	35,754

STREET LIGHTS

	CONTRACTUAL SERVICES								
01-434-300-045	Street Light Maintenance	Replacement parts & contracted repairs. New contract for LED lights does not include decorative fixtures	7,521	9,697	6,000	1,231	2,461	3,000	2,500
		TOTAL	7,521	9,697	6,000	1,231	2,461	3,000	2,500
		TOTAL STREET LIGHTS	7,521	9,697	6,000	1,231	2,461	3,000	2,500

STORM SEWER

	PERSONNEL SERVICES								
01-436-140-004	Storm Sewers - Wages	No Budget for 2020	0	0	0	0	0	0	0
		TOTAL	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES								
01-436-300-045	Storm Sewer Services	Stormwater repairs and general engineering, MS4 implementation, Nixon Park Streambank Restoration Project	27,279	7,405	12,000	1,939	10,000	12,000	65,713
		TOTAL	27,279	7,405	12,000	1,939	10,000	12,000	65,713
		TOTAL STORM SEWERS	27,279	7,405	12,000	1,939	10,000	12,000	65,713

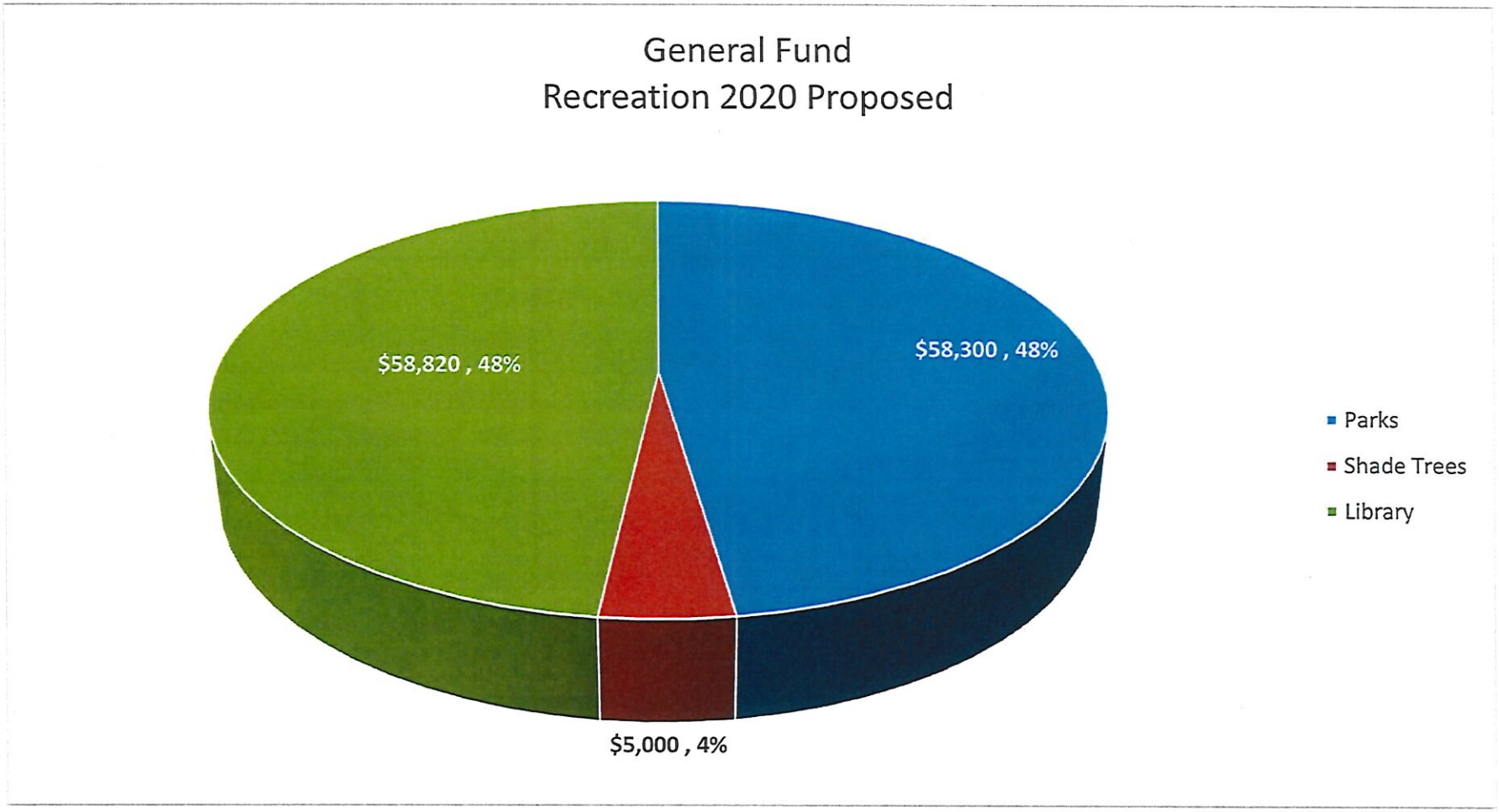
GENERAL FUND EXPENDITURES
PUBLIC WORKS

VEHICLES

ACCOUNT #	TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
	COMMODITIES								
01-437-210-051	Vehicle Parts	Parts for repairs, tires, filters, oil, brakes, etc...	2,624	10,888	13,000	4,054	12,000	13,000	12,000
		TOTAL	2,624	10,888	13,000	4,054	12,000	13,000	12,000
	CONTRACTUAL SERVICES								
01-437-300-016	Vehicle Maintenance & Repairs	Contracted repairs, inspections, maintenance	6,765	19,336	16,000	10,622	21,245	20,000	18,000
		TOTAL	6,765	19,336	16,000	10,622	21,245	20,000	18,000
		TOTAL VEHICLES	9,390	30,224	29,000	14,677	33,245	33,000	30,000

HIGHWAY MAINTENANCE

	COMMODITIES								
01-438-210-024	Maintenance Supplies	Cold patch, asphalt, hotmix, chip, 2A, 2B, stone dust, etc...	8,349	14,895	13,000	7,536	13,000	13,000	13,000
	TOTAL		8,349	14,895	13,000	7,536	13,000	13,000	13,000
	CONTRACTUAL SERVICES								
01-438-300-037	Maintenance & Repairs	Supplemental paving and patching not covered by LF ($20,000) install new guiderail on Penn ($20,000)	19,999	10,000	0	0	0	40,000	40,000
	TOTAL		19,999	10,000	0	0	0	40,000	40,000
		TOTAL HIGHWAY MAINT.	28,349	24,895	13,000	7,536	13,000	53,000	53,000
		TOTAL PUBLIC WORKS	567,115	572,782	623,159	338,859	634,976	517,866	655,428


General Fund
Recreation 2020 Proposed
$58,300 , 48%
$58,820 , 48%
$5,000 , 4%
Parks
Shade Trees
Library

RECREATION
PARKS
ACCOUNTS: 01.454

Maintenance of Borough owned open space is provided by Street Department personnel. The cost of the service is budgeted in the parks activity. In addition, contributions are budgeted for KAPA (Kennett Area Park Authority) and KAPRB (Kennett Area Parks & Recreation Board). The Borough also pays for the annual audit of KAPA financial records. KAPA owns and maintains the operations for the Anson B. Nixon Park and KAPRB organizes and oversees planned recreational activities for youth in the community.

SHADE TREE
ACCOUNTS: 01.455

The Borough maintains shade trees located in the Borough public right-of-ways. Maintenance services are provided by an independent contractor.

LIBRARY
ACCOUNTS: 01.456

The Borough contributes to the Kennett Library annually. Borough Council will vote whether or not to pay its "fair share" to the Library for 2020.

GENERAL FUND EXPENDITURES

RECREATION

PARKS

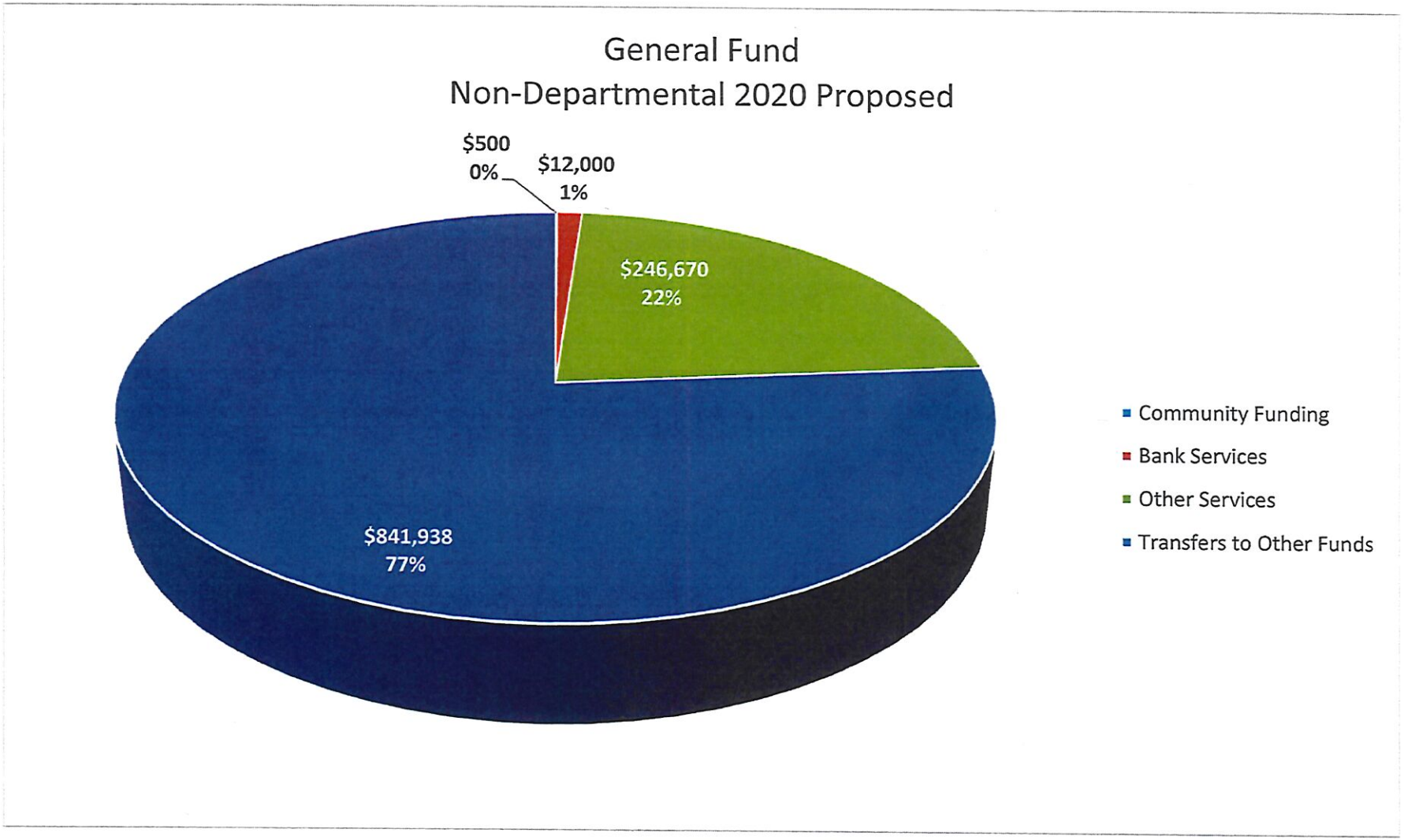
ACCOUNT #	TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
	COMMODITIES								
01-454-210-051	Maintenance Supplies	Port-a-pottys at Pennock Park	1,009	2,836	1,500	1,170	2,339	2,600	2,300
		TOTAL	1,009	2,836	1,500	1,170	2,339	2,600	2,300
	CONTRIBUTION								
01-454-500-004	Contribution / KAPRB	Annual contribution to the Kennett Area Parks and Recreation Board for the programming/maintenance of Pennock Field. (paid quarterly)	17,500	17,500	17,500	4,375	17,500	17,500	17,500
01-454-500-041	Contribution / KAPA	Annual contribution paid to KAPA for programming and maintenance of ABN Park (paid quarterly)	32,542	30,654	20,100	14,934	35,000	20,100	35,000
01-454-500-042	Contribution/KASC	Annual contribution to Kennett Area Senior Center	0	0	2,500	2,500	2,500	2,500	2,500
01-454-500-043	Contribution/TMACC	Annual Contribution to Transportation Management Association of Chester County	0	0	1,000	1,000	1,000	1,000	1,000
		TOTAL	50,042	48,154	41,100	22,809	56,000	41,100	56,000
		TOTAL PARKS	51,051	50,990	42,600	23,978	58,339	43,700	58,300

SHADE TREES

	CONTRACTUAL SERVICES								
01-455-300-070	Contracted Services	Annual tree trimming program, purchase of new street trees and training for Commission members	678	3,795	6,000	0	6,000	6,000	5,000
		TOTAL	678	3,795	6,000	0	6,000	6,000	5,000
		TOTAL SHADE TREES	678	3,795	6,000	0	6,000	6,000	5,000

LIBRARY

	CONTRIBUTION								
01-456-500-040	Library	Annual contribution paid to Library meeting Fair Share (paid quarterly)	38,200	57,000	58,820	14,705	57,000	58,820	58,820
		TOTAL	38,200	57,000	58,820	14,705	57,000	58,820	58,820
		TOTAL LIBRARY	38,200	57,000	58,820	14,705	57,000	58,820	58,820
		TOTAL RECREATION	89,929	111,785	107,420	38,683	121,339	108,520	122,120


General Fund
Non-Departmental 2020 Proposed
$500
0%
$12,000
1%
$246,670
22%
$841,938
77%
Community Funding
Bank Services
Other Services
Transfers to Other Funds

NON-DEPARTMENTAL
OTHER
ACCOUNTS: 01.468

Refunds and contributions for other civic organizations.

BANK SERVICES
ACCOUNTS: 01.472

Bank service charges are recorded from the monthly bank statements.

OTHER SERVICES
ACCOUNTS: 01.487

The employee benefit account budget funds to support both the Uniformed and Non-Uniformed Pension Plans. This expenditure is off-set by a State grant which must be utilized as a pension plan contribution. An employee reimbursement account is included in the Other Services activity and represents payments received by terminated employees who choose to pay for Borough group health insurance benefits through CORBA. A special employee fund is budgeted in the Other Services activity for the Borough Manager to use for Borough employees who perform outstanding job performance.

TRANSFERS
ACCOUNTS: 01.492

Other Financing activities include transfer to the General Capital Improvement Fund. The General Capital Improvement Fund transfer covers the annual 2016 General Obligations Note payments, loan for new Street Lights, and matching funds for capital projects.

GENERAL FUND EXPENDITURES

NON-DEPARTMENTAL

OTHER

ACCOUNT #	CONTRACTUAL SERVICES TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
01-468-300-043	Refunds	Refunds for overpayments/errors for utility bills/credit card payment taken for park reservations and forward payments KAPA	1,680	265	1,000	100	200	1,000	500
		TOTAL	1,680	265	1,000	100	200	1,000	500
	COMMUNITY FUNDING								
01-468-500-030	Civic Contribution	Various beautification projects throughout the Borough i.e. hanging baskets in downtown/contribution to KASC and SCCOOT	1,285	0	1,000	0	0	0	0
01-468-500-037	State Grant/Mainstreet	No Budget for 2020	0	0	0	0	0	0	0
01-468-500-033	County Grant/Open Space	Façade improvement grants, none budgeted for 2020	0	0	0	0	0	0	0
01-468-500-038	Penn Prime Grant	No Budget for 2020	0	0	0	0	0	0	0
01-468-500-035	Gateway Grant	No Budget for 2020	0	0	0	0	0	0	0
01-468-500-036	Red Clay Contribution	No Budget for 2020	0	0	0	0	0	0	0
		TOTAL	1,285	0	1,000	0	0	0	0
		TOTAL OTHER	2,965	265	2,000	100	200	1,000	500

BANK SERVICES

	BANK SERVICES								
01-472-300-090	Bank Fees	Fees charged for banking activities including Lockbox Services	887	997	1,000	5,685	11,370	12,000	12,000
		TOTAL	887	997	1,000	5,685	11,370	12,000	12,000
		TOTAL BANK SERVICES	887	997	1,000	5,685	11,370	12,000	12,000

OTHER SERVICES

	OTHER SERVICES								
01-487-000-000	Non-Uniform Pension	Borough contribution for non-uniformed employees	101,935	150,962	170,008	0	170,008	176,764	176,764
01-487-000-001	Uniform Pension	Borough contribution for uniformed employees	76,285	95,565	99,719	0	99,719	68,555	68,555
01-487-000-002	Employee Benefit Reimb.	COBRA expenses reimbursed by participants	0	0	0	0	0	0	0
01-487-000-003	Special Employee Fund	Employee recognition program	36,134	0	0	0	0	0	1,351
01-487-000-005	Reserve	Reserve budgeted to meet target	0	0	78,678	0	78,678	0	0
		TOTAL	214,355	246,527	348,405	0	348,405	245,319	246,670
		TOTAL OTHER SERVICES	214,355	246,527	348,405	0	348,405	245,319	246,670

GENERAL FUND EXPENDITURES
NON-DEPARTMENTAL

ACCOUNT #	TRANSFER TO OTHER FUNDS TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
01-492-000-030	Capital Improvement Fund Debt	Debt service payments on GO Bonds refinanced in 2016, and street light loan	187,035	386,581	338,658	330,515	338,658	345,702	301,757
01-492-000-030	Capital Improvement Fund	Public Works capital requests	0	0	30,000	0	0	243,950	243,950
01-492-000-051	Emergency Management Fund	Funds transferred to EM to support EMS commission Fair Share (1 mills)	2993	209,423	240,000	240,000	240,000	251,000	251,000
01-492-000-051	Emergency Management Fund	Additional transfer required to balance EMS Fund	0	0	53,231	32,655	53,231	45,231	45,231
		TOTAL	190,028	596,003	661,889	603,170	631,889	885,883	841,938
		TOTAL TRANSFERS	190,028	596,003	661,889	603,170	631,889	885,883	841,938
		TOTAL NON-DEPARTMENTAL	408,235	843,792	1,013,294	608,955	991,864	1,144,202	1,101,108
		TOTAL GF OPERATING EXPENDITURES	3,397,920	4,321,419	4,555,391	2,482,928	4,523,928	4,464,616	4,361,537
		TOTAL GF NON-OPERATING EXPENDITURES	377,787	246,431	349,018	134,770	337,394	532,970	721,983
		TOTAL GENERAL FUND EXPENDITURES	3,775,707	4,567,850	4,904,409	2,617,698	4,861,323	4,997,586	5,080,020