

**BOROUGH OF KENNETT SQUARE
PROPOSED 2020 BUDGET FOR ALL FUNDS**

GENERAL FUND	\$5,080,020
WATER FUND	\$1,411,774
SEWER FUND	\$2,356,650
PARKING FUND	\$1,889,958
SOLID WASTE FUND	\$367,355
LIQUID FUELS FUND	\$220,727
EMERGENCY MANAGEMENT FUND	\$371,231
GENERAL CAPITAL IMPROVEMENT FUND	<u>\$1,100,707</u>
TOTAL ALL FUNDS	<u><u>\$12,798,422</u></u>
LESS DOUBLE COUNTED ALLOCATIONS	<u>-\$1,479,543</u>
TOTAL ALL FUNDS LESS DOUBLE COUNTED ALLOCATIONS	<u><u>\$11,318,879</u></u>

SUMMARY OF REVENUES & EXPENDITURES

	2017 ACTUAL	2018 ACTUAL	2019 Projected	2019 06/30/2019	EY 2019 PROJECTED	2020 Budget
GENERAL FUND						
REVENUES	3,841,052	4,577,638	4,904,409	2,898,028	4,842,783	5,080,020

EXPENDITURES

GENERAL GOVERNMENT	411,707	672,425	746,448	427,427	747,618	693,922
PUBLIC SAFETY	2,471,400	2,367,066	2,414,087	1,203,774	2,365,525	2,507,441
PUBLIC WORKS	567,115	572,782	623,159	338,859	634,976	655,428
RECREATION	89,929	100,127	107,420	38,683	121,339	122,120
NON-DEPARTMENTAL	408,235	62,988	1,013,294	608,955	991,864	1,101,108
TOTAL EXPENDITURES	3,948,387	3,775,388	4,904,409	2,617,698	4,861,323	5,080,020

0

WATER FUND

REVENUES	1,511,073	1,397,341	1,277,384	598,577	1,258,273	1,411,774
EXPENDITURES	958,193	970,079	1,277,384	644,714	1,206,300	1,411,774

0

SEWER FUND

REVENUES	2,067,478	2,324,941	4,256,520	1,065,600	4,238,089	2,356,650
EXPENDITURES	1,948,803	1,922,170	4,256,520	1,962,226	4,252,419	2,356,650

0

PARKING FUND

REVENUES	591,658	596,590	3,235,822	434,270	3,185,666	1,889,958
EXPENDITURES	612,736	940,022	3,235,822	568,095	3,252,857	1,889,958

0

SUMMARY OF REVENUES & EXPENDITURES

	2017 ACTUAL	2018 ACTUAL	2019 Projected	2019 06/30/2019	EY 2019 PROJECTED	2020 Budget
SOLID WASTE						
REVENUES	384,405	366,194	360,000	183,780	183,780	367,355
EXPENDITURES	308,915	329,918	360,000	163,930	336,047	367,355
						0

LIQUID FUELS						
REVENUES	170,276	177,879	375,805	181,690	181,776	220,727
EXPENDITURES	123,264	39,324	375,805	15,370	336,888	220,727
						0

EMERGENCY MANAGEMENT						
REVENUES	169,224	377,476	368,231	272,659	371,089	371,231
EXPENDITURES	245,053	377,475	368,231	187,938	368,231	371,231
						0

Streets

GENERAL CAPITAL						
REVENUES	427,064	399,124	368,758	330,518	368,758	1,100,707
EXPENDITURES	314,350	388,893	368,758	321,751	368,758	1,100,707
						0

Total Expenditures	12,798,422
Less Double Counted	1,479,543
Total Budget	11,318,879

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	Conslt. 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
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

SUMMARY OF GENERAL FUND REVENUES

ACCT #	ACCOUNT	2017 ACTUAL	2018 ACTUAL	2019 Projected	2019 06/30/2019	EY 2019 PROJECTED	2020 Budget
301	Real Estate Taxes	1,493,728	1,527,198	1,717,250	1,545,536	1,658,000	1,736,250
310	Act 511 Taxes	1,405,777	1,422,922	1,521,000	462,727	1,487,592	1,547,034
321/322	Licenses/Fees	99,014	90,606	93,500	27,222	94,090	93,430
331	Fines/Forfeits	54,443	67,648	90,000	34,011	81,627	88,000
341/342	Interest/Rents	72,912	79,900	83,100	40,398	81,405	147,500
351/355	Other Level of Government	303,207	318,440	329,896	18,331	306,227	320,200
361/381	Charges for Services	409,134	419,218	375,150	294,580	411,162	465,500
387	Contributions	2,426	794	1,000	279	1,000	500
391	Other Financing	0	5,000	0	34,590	34,590	36,000
392	Operating Transfers In	0	624,276	682,513	436,259	682,513	637,606
395	Other Revenues	412	21,635	11,000	4,094	4,576	8,000
TOTAL REVENUE		3,841,052	4,577,638	4,904,409	2,898,028	4,842,783	5,080,020

SUMMARY OF GENERAL FUND EXPENDITURES

ACCT #	ACCOUNT	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2017	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 REVENUES

REAL ESTATE TAX			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
01-301-010-00	Real Estate - Current - Boro	6.75 total mils for 2020, no tax increase	1,460,109	1,481,969	1,667,250	1,530,157	1,620,000	1,667,250	1,694,250
01-301-050-00	Real Estate - Lien - Boro	Collections of 2020 and prior year tax liens	33,619	45,228	50,000	15,379	38,000	40,000	42,000
TOTAL			1,493,728	1,527,198	1,717,250	1,545,536	1,658,000	1,707,250	1,736,250
ACT 511 TAXES									
01-310-110-00	Real Estate Transfer Tax	1/2% levied on real estate where there is a transfer of ownership	166,880	138,708	140,000	51,053	102,106	125,000	145,000
01-310-010-00	Earned Income Tax	EIT collections for current year and prior years by Keystone Collections	1,218,583	1,264,214	1,250,000	366,512	1,250,000	1,250,000	1,280,034
01-310-051-00	Local Services Tax	Current & prior years collections by Keystone, 75% of LST	18,214	20,000	129,000	45,162	135,486	120,000	120,000
01-310-070-00	Mechanical Device Tax	Flat fee for all coin operated machines (game, amusement , or music devices)	2,100	0	2,000	0	0	2,000	2,000
TOTAL			1,405,777	1,422,922	1,521,000	462,727	1,487,592	1,497,000	1,547,034
LICENSE/FEES									
01-321-080-00	Cable Television Franchise	Comcast and Verizon franchise fees (received quarterly)	95,714	89,542	90,000	22,022	88,090	85,000	87,000
01-321-092-00	Contractor's License	License/registration fees for contractors working on commercial or nonresidential projects in the Borough	3,300	1,063	3,500	5,200	6,000	6,430	6,430
TOTAL			99,014	90,606	93,500	27,222	94,090	91,430	93,430
FINES/FORFEITS									
01-331-111-00	Vehicle Code Violation	Traffic violations issued by Borough police (collected through District Court) and MCSAP Enforcement	35,726	51,378	75,000	26,343	63,222	70,000	70,000
01-331-112-00	Ordinance Violation	Ordinance violations issued by Borough codes and police departments and collected through District Court	18,717	16,271	15,000	7,669	18,405	15,000	18,000
TOTAL			54,443	67,648	90,000	34,011	81,627	85,000	88,000
INTEREST/RENTS									
01-341-000-01	Interest Earnings	Interest earned on general fund revenues	2,489	2,406	2,500	695	2,000	45,000	40,000
01-342-000-03	Rent Water Tanks/Antenna's	Cell Towers for Verizon, MetroPC, AT&T and Sprint - MetroPCS and Verizon are split with KAPA	70,423	77,494	80,600	39,703	79,405	105,399	107,500
TOTAL			72,912	79,900	83,100	40,398	81,405	150,399	147,500

GENERAL FUND REVENUES

OTHER LEVEL OF GOV'T.			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
01-352-427-01	State Grant/Police		0	5,968	0	6,700	6,700	0	0
01-352-427-01	State Grant/Recycle	Recycling grant is calculated based on the tonage collected in the Borough on 2 year lag	0	18,657	7,500	11,031	11,031	10,000	10,000
01-352-462-00	State Grant/Mainstreet	No budget for 2020	0	0	0	0	0	0	0
01-352-462-02	State Grant/Hist. Comm.	No budget for 2020	0	0	0	0	0	0	0
01-352-463-00	SRO Reimbursement	KCSD contribution of \$68,000	70,000	60,000	66,000	0	66,000	68,000	68,000
01-352-432-01	State Grant/Snow Emerg. WTSA	Winter Traffic Service Agreement with PennDOT for 2019/2020	2,785	3,046	2,896	0	2,896	3,000	3,000
01-353-000-00	County Grant	County VPP Grant reimbursement	0	0	19,000	0	0	0	19,500
01-353-400-00	Penn Prime Grant	W/C grant	0	0	0	0	0	0	0
01-355-000-01	Public Utility Realty Tax	Tax on exempt utility property located in the Borough from State taxes collected from utility bills	3,123	3,118	3,000	0	3,000	3,000	3,000
01-355-000-08	Alcoholic Beverage Tax	Borough share of the LCB taxes imposed on liquor licenses issued in Borough	0	2,800	2,000	600	1,600	1,700	1,700
01-355-000-13	Fire Relief Allocation	Moved to Emergency Mgmt. Fund	34,593	0	0	0	0	0	0
01-355-000-16	State Aid Pension Allocation	Assistance to support the minimum municipal obligations (MMO's) of the Borough general fund to Police and Non-Uniform Pension Funds	192,707	224,851	229,500	0	215,000	215,000	215,000
TOTAL			303,207	318,440	329,896	18,331	306,227	300,700	320,200

GENERAL FUND REVENUES

CHARGES FOR SERVICES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
01-361-000-33	Zoning-Subdivision-Land Dev.	Zoning and SDLD Application fees	5,700	200	5,000	0	0	5,000	5,000
01-361-000-40	Plan Rev Fee	Reimbursed fees incurred by the Borough for traffic study and engineering expenses on developers projects	0	0	5,000	0	0	5,000	5,000
01-361-000-41	Engr . Site Inspections (Reimb.)	Reimbursed fees incurred by the Borough for engineering site inspection expenses on developers projects	23,047	15,580	15,000	3,123	4,000	15,000	15,000
01-361-000-42	Legal Fees (Reimb)	Reimbursed fees incurred by the Borough for legal expenses on developers projects	0	0	10,000	0	0	10,000	10,000
01-361-000-43	HARB Permits	Permit fees assessed for HARB applications	0	2,000	2,500	1,200	2,000	2,500	2,000
01-361-000-50	Sale of Maps & Publications	Fees from the purchases of maps and publications	5	0	0	0	0	0	0
01-361-000-60	Adm. Services	Reimbursed for employees paid for jury duty, witnesses, etc.	41	0	0	0	0	0	0
01-361-000-66	Miscellaneous Services	Restitution, fingerprinting, missed inspections fees, bad check fees	17,615	86,437	18,000	58,666	100,000	18,000	18,000
01-361-000-67	Traffic Signal Replacement (Reimb)	Reimbursement for repair of traffic signals damaged in traffic accidents	216	0	0	0	0	0	0
01-362-000-11	Sale of Copies of Accidents Rep..	Police dept. fees for issuing copies of police reports	2,625	1,910	1,500	1,069	2,138	1,500	1,500
01-362-000-40	Security Alarms Installed	Fire alarm monitoring annual renewal fee and new registrations	1,170	1,125	1,150	1,480	1,480	1,500	1,500
01-362-000-41	Building Permits	Permit fees including the possible start of the Stan-Ab project or Red Clay Manor project	111,140	79,018	65,000	36,732	64,000	50,000	64,000
01-362-000-42	Electrical/Plumbing/Mechanical	Combining electrical, plumbing and mechanical permit fees	23,783	21,167	25,000	27,292	30,000	35,000	35,000
01-362-000-43	Fire (Alarm, Sprinkler, Supsessant)	This is for kitchen hood or server room installations only	0	0	0	595	1,190	2,000	2,000
01-362-000-44	Sign Permits	Sign permit fees	303	741	2,000	110	220	2,000	2,000
01-362-000-45	Use & Occupancy Permits	U&O fees	4,795	5,275	5,000	4,100	5,000	5,000	5,000
01-362-000-46	Housing Fees	Residential rentals and commercial property inspection fees	108,673	109,573	110,000	109,821	109,821	110,000	110,000
01-362-000-47	Sprinkler System Installed	Sprinkler system installation fees	7,161	9,566	10,000	3,480	4,000	7,000	7,000
01-362-000-48	Zoning Permits/ZHB applications	Zoning Hearing Board Application fees	7,500	6,655	5,000	6,510	6,510	5,000	5,000
01-362-000-50	Police Services	Reimbursed police services above and beyond call of duty (Special Events, am school detail etc...)	38,513	42,694	52,000	12,294	24,588	50,000	50,000
01-362-000-51	Codes Services	Reimbursed for special codes services	0	0	0	7,760	15,521	0	80,000
01-362-000-52	Banner Fees	Fees for reservation and installation of banners	9,205	6,825	7,250	3,030	6,060	6,000	6,000
01-363-000-10	Street, Sidewalk & Curbs	Street Opening Permit Fees for repair work and new installations	1,763	775	750	1,450	2,900	1,500	1,500
01-363-000-20	Public Works Services	Reimbursed for special public works services; includes Mushroom Festival, Cinco de Mayo	45,879	29,677	35,000	15,867	31,735	35,000	40,000
01-381-000-00	Employee Benefit Reimb.	Reimbursed for employee COBRA benefits	0	0	0	0	0	0	0
TOTAL			409,134	419,218	375,150	294,580	411,162	367,000	465,500

GENERAL FUND REVENUES

CONTRIBUTIONS			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
01-387-000-00	Contributions	Community contributions to the Borough	2,426	794	1,000	279	1,000	500	500
TOTAL			2,426	794	1,000	279	1,000	500	500

OTHER FINANCING SOURCES

01-391-001-00	Sale of General Fixed Assets	No budget for 2020	0	5,000	0	34,590	34,590	0	36,000
TOTAL			0	5,000	0	34,590	34,590	0	36,000

OPERATING TRANSFER IN

01-392-000-31	Equipment Replacement Fund	No budget for 2020	0	0	0	0	0	0	0
01-392-006-00	Water Fund	Charge backs for shared expenses paid out of General Fund - See 4.14	0	193,223	241,657	156,142	241,657	238,181	238,181
01-392-008-00	Sewer Fund	Charge backs for shared expenses paid out of General Fund - See 4.14	0	222,976	241,655	156,142	241,655	238,179	238,179
01-392-015-00	Parking Fund	Charge backs for shared expenses paid out of General Fund - See 4.14	0	200,799	189,201	117,815	189,201	142,277	142,277
01-392-010-00	Solid Waste Fund	Charge backs for shared expenses paid out of General Fund - See 4.14	0	7278.5	10,000	6160	10,000	18,969	18,969
TOTAL			0	624,276	682,513	436,259	682,513	637,606	637,606

OTHER REVENUES

01-395-010-00	Refunds - Current Year	Outstanding credit balances paid in cash	389	3,292	4,000	483	966	1,000	1,000
01-395-020-00	Refunds - Prior Year	Worker's Compensation dividends	23	18,344	7,000	3,611	3,611	7,000	7,000
TOTAL			412	21,635	11,000	4,094	4,576	8,000	8,000

FUND BALANCE FORWARD

01-399-000-01	Fund Balance Forward	Fund Balance Forward	0	0	0	0	0	0	0
TOTAL			0						

TOTAL GENERAL FUND REVENUES	3,841,052	4,577,638	4,904,409	2,898,028	4,842,783	4,844,885	5,080,020
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**GENERAL FUND EXPENDITURES
GENERAL GOVERNMENT**

ADMINISTRATION

PERSONNEL SERVICES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
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	Conslt. 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	9,263	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, newsletters, 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 ADMINISTRATION

198,903 392,709 450,411 285,765 477,678 405,998 407,498

**GENERAL FUND EXPENDITURES
GENERAL GOVERNMENT**

FINANCE

PERSONNEL SERVICES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	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 FUND EXPENDITURES

GENERAL GOVERNMENT

LEGAL

CONTRACTUAL SERVICES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
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 EXPENDITURES
PUBLIC SAFETY**

POLICE

PERSONNEL SERVICES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	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 Worker'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

CONTRACTUAL SERVICES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	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	15,985	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) & MAGLOCLLEN 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	6,600
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 SUV's) 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

**GENERAL FUND EXPENDITURES
PUBLIC SAFETY**

CODES

PERSONNEL SERVICES

ACCOUNT #	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

CONTRACTUAL SERVICES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	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 classes to 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 EXPENDITURES
PUBLIC WORKS**

PERSONNEL SERVICES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	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

PERSONNEL SERVICES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
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			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
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

PERSONNEL SERVICES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
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			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
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			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
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

COMMODITIES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
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			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
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
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**GENERAL FUND EXPENDITURES
RECREATION**

PARKS

COMMODITIES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
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 EXPENDITURES
NON-DEPARTMENTAL**

OTHER

CONTRACTUAL SERVICES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	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			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
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			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
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		2017	2018	2019	2019	EY 2019	2020	2020
	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	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

SUMMARY OF WATER FUND REVENUES & EXPENDITURES

REVENUES

ACCOUNT #	TITLE	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 Budget
378	INTEREST/RENTS	186	121	175	9	18	3,500
378	CHARGES FOR SERVICES	1,510,888	1,397,219	1,277,209	598,568	1,258,255	1,408,274
392	INTERFUND TRANSFERS	0	0	0	0	0	0
363	GRANTS	0	0	0	0	0	0
393	PROCEEDS FROM DEBT	0	0	0	0	0	0
399	FUND BALANCE	0	0	0	0	0	0
TOTAL REVENUES		1,511,073	1,397,341	1,277,384	598,577	1,258,273	1,411,774

EXPENDITURES

ACCOUNT #	TITLE	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 Budget
447	PUBLIC WORKS	628,653	698,132	803,376	338,634	682,769	905,449
449	ADMINISTRATION	20,739	65,208	22,000	19,480	24,290	31,150
448	NON-DEPARTMENTAL	254,298	195,618	432,008	156,142	313,785	375,026
495	CAPITAL OUTLAY	54,503	11,122	20,000	130,457	185,457	100,150
TOTAL EXPENDITURES		958,193	970,079	1,277,384	644,714	1,206,300	1,411,774

WATER FUND REVENUES

INTEREST/RENTS			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
06-341-000-06	Interest Earnings	Capital Improvement Accounts, Water Project Account	186	121	175	9	18	3,500	3,500
TOTAL			186	121	175	9	18	3,500	3,500
CHARGES FOR SERVICES									
06-378-000-06	Water Sales	Water revenues from meter readings, net of potential credits estimated at \$141,411	1,338,278	1,308,490	1,173,589	580,312	1,160,624	1,150,000	1,162,833
06-378-001-06	Pool Sales	Pool water sold in bulk to trucking company	12,677	23,367	30,000	12,005	24,011	25,000	25,000
06-378-002-06	Service Reimbursements	New installation, meters, etc...paid by customers for services and/or equipment	2,368	2,346	2,000	0	2,000	2,000	2,000
06-378-100-06	Water Tapping Fees	(100 StanAb) and 61 for Red Clay in budget	157,564	63,016	71,620	6,251	71,620	576,541	218,441
TOTAL			1,510,888	1,397,219	1,277,209	598,568	1,258,255	1,753,541	1,408,274
GRANTS									
06-363-000-06	H2O Grant	No Budget for 2020	0	0	0	0	0	0	0
06-353-000-06	County Grant	No Budget for 2020	0	0	0	0	0	0	0
06-363-100-06	CFA Grant	No Budget for 2020	0	0	0	0	0	0	0
TOTAL			0	0	0	0	0	0	0
PROCEEDS FROM DEBT									
06-393-101-00	Proceeds from Short Term L	No Budget for 2020	0	0	0	0	0	0	0
TOTAL			0	0	0	0	0	0	0
FUND BALANCE									
06-399-000-06	Fund Balance Forward	(used to balance budget from reserves)	0	0	0	0	0	0	0
TOTAL			0	0	0	0	0	0	0
TOTAL WATER REVENUES			1,511,073	1,397,341	1,277,384	598,577	1,258,273	1,757,041	1,411,774

**WATER FUND EXPENDITURES
PUBLIC WORKS**

PUMP/PURIFICATION

PERSONNEL SERVICES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
06-447-140-001	Wages	Full and part time employees prorated	84,331	77,286	85,948	44,557	89,115	108,978	108,978
06-447-140-043	Wages O/T	Overtime for on call and water system emergencies	0	0	7,500	0	0	7,500	7,500
06-447-150-006	Health Benefits/Medical	Medical and Dental Insurance plus co-pays less payroll deduction	0	20,105	28,125	14,286	28,571	39,288	39,288
06-447-150-007	Health Benefits/Disability	Short and Long Term Insurance / Reliance Standard	0	0	882	0	0	1,083	1,083
06-447-150-008	Health Benefits/Life	Life Insurance / Reliance Standard	0	0	209	0	0	284	284
06-447-160-001	FICA	7.65% of Salaries and Wages	0	5,865	7,149	3,196	6,391	8,911	8,911
06-447-160-003	Worker's Compensation	Portion of premium from Water	0	6,395	5,528	5,285	10,570	5,528	5,528
TOTAL			84,331	109,651	135,340	67,323	134,646	171,572	171,572

COMMODITIES

06-447-210-022	Chemical Supplies	Orthophosphate, sodium hypochlorite, salt for softening	21,890	21,348	22,000	11,724	23,448	23,000	23,000
06-447-210-023	Equipment Supplies	Tubing, KOP kit, pump parts, Fire Pump work and test, meter certs.	3,193	4,382	9,000	424	848	9,000	9,000
06-447-210-030	Misc. Supplies	Cl2 reagents, vials, test strips, calibration blanks, lab supplies	526	2,024	2,500	0	0	2,500	2,500
06-447-210-038	Uniforms	1/3 t-shirts, pant rentals, sweatshirts, boots, safety equipment etc... split w/streets & sewer also	3,073	3,472	4,000	1,487	2,974	4,500	4,500
TOTAL			28,682	31,225	37,500	13,635	27,269	39,000	39,000

CONTRACTUAL SERVICES

06-447-300-013	Engineering	Update tapping fees, update ordinance	19,249	9,261	20,000	810	1,621	20,000	20,000
06-447-300-014	Legal Fees	Update tapping fees, update ordinance	1,057	912	3,000	0	0	3,000	3,000
06-447-300-029	Training	Water operator training, ceu's, locator training	1,215	863	2,000	490	980	2,000	2,000
06-447-300-050	Liability Insurance	2020 Premium	27,015	20,452	16,200	11,104	22,208	16,200	16,200
06-447-300-061	Utilities	Well and towers electric and telephone, 1/3 Swiftreach, internet	27,706	17,877	30,000	10,417	20,833	30,000	25,000
06-447-300-073	Maintenance and Building Repairs	Repairs to building	0	0	0	0	0	5,000	5,000
06-447-300-076	Maintenance Services	Contracted services; calibrations, well test, electrical repairs, transfer switch etc	4,025	7,704	12,000	0	0	12,000	12,000
TOTAL			80,267	57,069	83,200	22,821	45,642	88,200	83,200

TOTAL PUMP/PURIFICATION

193,280 197,945 256,040 103,779 207,558 298,772 293,772

WATER FUND EXPENDITURES

PUBLIC WORKS

COLLECTION/DISTRIBUTION

PERSONNEL SERVICES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
06-448-140-041	Wages	Full and part time employees prorated	45,209	78,725	86,175	41,503	83,006	120,228	120,228
06-448-140-043	Wages O/T	Overtime for water emergencies and on call	0	0	13,600	103	207	18,850	18,850
06-448-150-006	Health Benefits/Medical	Medical and Dental Insurance plus co-pays less payroll deduction	0	20,093	28,303	14,376	28,751	40,245	40,245
06-448-150-007	Health Benefits/Disability	Short and Long Term Insurance / Reliance Standard	0	0	882	0	0	1,091	1,091
06-448-150-008	Health Benefits/Life	Life Insurance/Reliance Standard	0	0	210	0	0	292	292
06-448-160-001	FICA	7.65% of Salaries and Wages	0	5,865	7,166	3,196	6,391	9,771	9,771
TOTAL			45,209	104,683	136,337	59,177	118,355	190,477	190,477

COMMODITIES

06-448-210-024	Laboratory Testing	Contracted lab work; local limits, daily weekly and monthly testing, new Permit testing	28,254	5,881	7,500	2,915	5,831	7,500	7,500
06-448-210-030	Supplies	Repair clamps, fittings, tapping saddles, corps, curb stops, hydrant paint & markers	2,579	4,257	5,500	1,388	2,777	85,000	12,700
06-448-210-031	Meters/Accessories	Water meters, yokes, touch pads, freeze plates (most reimbursable) and water meter replacement program contuing, 1/3 security camera	46,561	48,896	50,000	2,620	5,239	50,000	45,000
TOTAL			77,394	59,034	63,000	6,923	13,847	142,500	65,200

CONTRACTUAL SERVICES

06-448-300-067	Water Purchase	CWA 200K gpd	264,013	263,067	270,000	128,616	257,232	270,000	270,000
06-448-300-071	Maintenance & Repairs	Contracted services for repair leaks, repair/replace hydrants, leak audit, install new services (reimbursed),AC Schultes Well test, Utility Service Tank Maint(\$15,585.10 + \$31,926.54)	43,358	71,688	72,000	40,139	80,277	80,000	80,000
TOTAL			307,371	334,755	342,000	168,755	337,509	350,000	350,000

CAPITAL OUTLAY

06-448-300-050	Minor Equipment	Replacement of any failed equipment, small pumps, generator, etc...	5,400	1,715	6,000	0	5,500	6,000	6,000
TOTAL			5,400	1,715	6,000	0	5,500	6,000	6,000

435,374 500,187 547,337 234,855 475,211 688,977 611,677

TOTAL PUBLIC WORKS

628,653 698,132 803,376 338,634 682,769 987,749 905,449

**WATER FUND EXPENDITURES
ADMINISTRATION**

CONTRACTUAL SERVICES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
06-449-300-011	Accounting Services	Auditing Fee (split 1/4 between Finance, Water, Sewer, and Parking). Payroll Fees (split 1/3 between Finance, Water, and Sewer)	18,011	15,254	12,000	6,611	7,611	9,650	9,650
06-449-300-021	Telephone	Cell phones and land lines associated with Water Fund	0	8,941	3,500	1,793	3,586	3,500	3,500
06-449-300-025	Postage	1/2 water & sewer billing, 1/3 newsletter	1,698	5,520	5,000	703	1,407	5,000	5,000
06-449-300-091	Dues/Memberships	PA DEP Annual fees, and memberships	0	0	0	10,030	11,000	12,000	12,000
06-449-300-091	Refunds	Sales and transfers reimbursed for water bill min. paid in advance	1,030	1,034	1,500	343	687	1,000	1,000
06-449-300-092	Non-Uniform Pension	Calculation done by auditors for pension obligations	0	34,459	0	0	0	0	0
TOTAL			20,739	65,208	22,000	19,480	24,290	31,150	31,150
TOTAL ADMINISTRATION			20,739	65,208	22,000	19,480	24,290	31,150	31,150

WATER FUND EXPENDITURES

NON-DEPARTMENTAL

ACCOUNT #	DEBT SERVICE		DESCRIPTION	2017	2018	2019	2019	EY 2019	2020	2020
	TITLE			ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
06-448-900-000	Principal		Repayment of Loan from Sewer Fund (\$375,000 over 5 years)	4,568	0	0	0	0	75,000	75,000
06-448-900-011	Interest on Debt		No budget for 2020	83	0	0	0	0	0	0
06-448-900-012	Short Term Loan		No budget for 2020	0	0	0	0	0	0	0
06-448-900-012	Bank Charges		No budget for 2020	325	2,395	1,500	0	1,500	0	0
06-448-900-013	Reserve		Budgeted reserve	0	0	188,851	0	0	0	61,845
TOTAL				4,976	2,395	190,351	0	1,500	75,000	136,845
TRANSFER TO OTHER FUNDS										
06-492-000-001	Transfer to General Fund		Allocated charges to the Water Fund that are paid out of the General Fund for shared costs	232,804	193,223	241,657	156,142	312,285	238,181	238,181
06-492-000-030	Transfer to General Capital Fund		Allocated charges to the Water Fund that are paid out of the General Capital Fund for shared costs	16,518	0	0	0	0	0	0
TOTAL				249,322	193,223	241,657	156,142	312,285	238,181	238,181
TOTAL NON-DEPARTMENTAL				254,298	195,618	432,008	156,142	313,785	313,181	375,026
CAPITAL OUTLAY										
06-495-741-006	Equipment		[33% Wheel loader (\$52,500) removed], 40% message board (\$8,400), 33% skid steer (\$10,500), [50% Gator (\$10,500) removed]	16,256	0	0	0	25,000	81,900	18,900
06-495-743-006	Vehicles		33% of wheel dump truck (\$61,250)	2,936	4,676	0	0	30,000	61,250	61,250
06-495-745-006	Infrastructure		Hydrant replacement (\$20K), radio reads (\$325,000), Linden St pump update	35,311	6,447	20,000	130,457	130,457	345,000	20,000
TOTAL CAPITAL OUTLAY				54,503	11,122	20,000	130,457	185,457	488,150	100,150
TOTAL WATER OPERATING EXPENDITURES				831,424	898,173	989,533	510,827	1,008,483	1,253,079	1,175,779
TOTAL WATER NON-OPERATING EXPENDITURES				126,769	71,907	287,851	133,887	197,817	567,150	235,995
TOTAL WATER EXPEND.				958,193	970,079	1,277,384	644,714	1,206,300	1,820,229	1,411,774

SUMMARY OF SEWER FUND REVENUES & EXPENDITURES

REVENUES

ACCT #	ACCOUNT	2017 ACTUAL	2018 ACTUAL	2019 Projected	2019 06/30/2019	EY 2019 PROJECTED	2020 Budget
364	INTEREST/RENTS	193	193	250	13	250	4,500
341	CHARGES FOR SERVICES	2,067,285	2,324,748	2,075,415	1,065,587	2,231,839	2,088,827
340	GRANTS	0	0	0	0	0	0
393	PROCEEDS FROM DEBT	0	0	1,000,000	0	2,006,000	75,000
399	FUND BALANCE FORWARD	0	0	1,180,855	0	0	188,323
TOTAL REVENUES		2,067,478	2,324,941	4,256,520	1,065,600	4,238,089	2,356,650

EXPENDITURES

ACCT #	ACCOUNT	2017 ACTUAL	2018 ACTUAL	2019 Projected	2019 06/30/2019	EY 2019 PROJECTED	2020 Budget
429	PUBLIC WORKS	871,867	904,936	829,933	401,977	827,831	953,609
429	MIPP PROGRAM	14,836	22,272	43,000	11,675	41,000	43,000
429	NON-DEPARTMENTAL	875,442	937,583	963,092	698,167	963,092	1,099,891
495	CAPITAL OUTLAY	186,658	57,379	2,420,495	850,408	2,420,495	260,150
TOTAL EXPENDITURES		1,948,803	1,922,170	4,256,520	1,962,226	4,252,419	2,356,650

SEWER FUND REVENUES

ACCOUNT #	INTEREST / RENTS TITLE	DESCRIPTION	2017	2018	2019	2019	EY 2019	2020	2020
			ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
08-341-000-08	Interest	Capital & sewer projects	193	193	250	13	250	4,500	4,500
TOTAL			193	193	250	13	250	4,500	4,500
CHARGES FOR SERVICES									
08-364-000-08	Tapping Fee - Borough	(100 StanAb) and 61 for Red Clay in budget	96,191	35,792	44,740	0	44,740	350,157	136,457
08-364-100-08	Tapping Fee-Kennett Township	Sweetbriar 15, Sinclair springs 10, new connections	0	35,792	55,925	0	55,925	0	0
08-364-200-08	Tapping Fee-New Garden Twp	No new connection anticipated	0	0	0	0	0	0	0
08-364-300-08	MIPP Charges	Fees for industrial users, restaurants etc	0	0	12,750	6,185	12,370	12,370	12,370
08-364-400-08	MIPP Special Charges	Fines for violations of SUO and WWC permits	290	0	0	0	0	0	0
08-364-500-08	Sewer Use Charges	Charges for services in Kennett Boro (Prior charges not broken out between Twps)	1,949,908	2,221,096	1,240,000	598,067	1,196,133	1,200,000	1,200,000
08-364-510-08	Sewer Use Charges - Kennett TWP	Charges for services in Kennett TWP	0	0	660,000	370,883	741,765	660,000	675,000
08-364-520-08	Sewer Use Charges - New Garden TWP	Charges for services in New Garden TWP	0	0	40,000	74,983	149,967	40,000	40,000
08-364-501-08	Charges (Reimbursable)	Sewer connections	0	12,725	0	0	0	0	0
08-364-600-08	Hauled In Waste Charges	Income from receiving septage from contractor	20,896	19,342	22,000	15,469	30,939	25,000	25,000
TOTAL			2,067,285	2,324,748	2,075,415	1,065,587	2,231,839	2,287,527	2,088,827
GRANTS									
08-353-000-08	County Grant (CDBG/CRP)	No Budget for 2020	0	0	0	0	0	0	0
TOTAL			0						
PROCEEDS FROM DEBT									
08-393-101-08	Short Term Note	Loan payment from Water Fund	0	0	1,000,000	0	2,006,000	75,000	75,000
TOTAL			0	0	1,000,000	0	2,006,000	75,000	75,000
FUND BALANCE FORWARD									
08-399-000-08	Fund Balance Forward	Reserves used to balance budget	0	0	1,180,855	0	0	0	188,323
TOTAL			0	0	1,180,855	0	0	0	188,323
TOTAL SEWER REVENUES			2,067,478	2,324,941	4,256,520	1,065,600	4,238,089	2,367,027	2,356,650

SEWER FUND EXPENDITURES

PUBLIC WORKS

WASTEWATER COL. & TREAT

PERSONNEL SERVICES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
08-429-140-000	Wages-Treatment	Wages and longevity	121,816	101,657	98,427	58,711	117,422	122,891	122,891
08-429-140-042	Wages-Collection	Wages and longevity	77,138	85,728	113,654	44,107	88,213	149,141	149,141
08-429-140-043	Wages-O/T	Over time for holiday plant operations and on call emergencies	27,163	30,372	21,100	17,202	34,404	26,350	26,350
08-429-150-006	Health Benefits/Medical	Health and Dental Ins premiums plus co-pay reimbursements less employee contributions, dental premiums inc and health	88,457	79,914	60,698	36,320	72,641	81,198	81,198
08-429-150-007	Health Benefits/Disability	Employee short term and long term insurance premium for sewer plant employees	2,392	2,551	1,997	1,170	2,341	2,242	2,242
08-429-150-008	Life Insurance	Non-uniform employee life insurance premium for sewer plant employees	720	576	469	336	672	567	567
08-429-160-001	FICA	7.65% for social security and medicare taxes, Borough share for sewer plant employees	21,948	19,640	17,372	8,906	17,811	21,958	21,958
08-429-160-002	Unemployment Compensation	2.85% tax on the employees base wage of \$10,000 for sewer plant employees	1,220	1,821	2,200	1,744	2,200	1,995	1,995
08-429-160-003	Workers Compensation	Covers sewer plant employees wokers compensation costs	9,621	8,575	7,417	7,091	14,181	7,417	7,417
TOTAL			350,476	330,834	323,333	175,587	349,885	413,759	413,759

COMMODITIES

08-429-210-011	Office & Cleaning Supplies	Janitor and supplies for WWTP	2,350	2,641	3,000	598	2,000	3,000	3,000
08-429-210-022	Chemicals	Sodium hypochlorite, alum, lime, gaseous chlorine	57,503	55,896	45,000	33,679	55,000	60,000	60,000
08-429-210-024	Laboratory Testing	Contracted lab work; local limits, PPS, Form 43, daily and weekly's, new Permit testing	56,006	52,824	45,000	20,219	40,438	45,000	45,000
08-429-210-025	Laboratory Supplies & Equipment	TSS filters, ph standards, chlorine reagents, sample bottles, pH probe, DO probe, etc...	3,431	6,081	3,000	2,172	4,343	4,000	4,000
08-429-210-031	Vehicle Fuel	Public works vehicles and equipment unleaded gas	2,288	3,263	2,400	1,312	2,624	2,500	2,500
08-429-210-032	Diesel Fuel	1/2 of diesel for trucks and equipment plus generators and pumps	5,878	5,924	6,000	2,562	5,123	5,500	6,000
08-429-210-038	Uniforms	1/3 t-shirts, pant rentals, sweatshirts, boots, safety equip, etc... split w/streets & water also	3,035	3,334	4,000	1,487	2,975	4,000	3,500
08-429-210-050	Maintenance Supplies	Degreaser, lubricants, rags. Pipe and supplies	6,248	4,169	5,500	1,656	3,312	20,000	20,000
08-429-210-051	Vehicle Maintenance	Public works vehicle repairs and maintenance	4,155	6,841	2,000	129	1,500	2,000	2,000
08-429-210-052	Maintenance & Repair to Equip.	Contracted services for quarterly calibrations, maintenance, infrared testing, generator service	26,196	43,132	40,000	11,252	30,000	35,000	35,000
TOTAL			167,091	184,106	155,900	75,066	147,315	181,000	181,000

**SEWER FUND EXPENDITURES
PUBLIC WORKS**

CONTRACTUAL SERVICES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
08-429-300-011	Accounting Services	Auditing Fee (split 1/4 between Finance, Water, Sewer, and Parking). Payroll Fees (split 1/3 between Finance, Water, and Sewer)	18,011	15,254	12,000	6,611	7,611	9,650	9,650
08-429-300-012	Computer Services	Hardware and Software support and training, upgrades	0	3,421	0	0	0	0	0
08-429-300-013	Engineering	update tapping fees	30,042	22,871	3,000	14,381	16,000	13,000	8,000
08-429-300-014	Legal	update tapping fees	9,877	1,878	2,000	7,631	15,263	8,000	3,000
08-429-300-020	Alarm / One Call	PA One Call fees, 1/3 swiftreach	1,936	1,719	2,000	1,091	2,181	2,000	2,000
08-429-300-021	Telephone	Cell phone and land lines, internet, public works garage and borough hall expenses	9,611	9,160	9,000	3,804	7,608	9,000	9,000
08-429-300-025	Postage	1/3 newsletter, 1/2 w & s billing	1,989	4,812	5,000	158	317	5,000	5,000
08-429-300-029	Training	CEU's, operator training	2,158	1,407	1,500	585	1,170	1,500	1,500
08-429-300-041	Refunds	Sales and transfers reimbursed for sewer bill in advance	1,019	4,288	2,000	177	353	2,000	2,000
08-429-300-046	Dues/Memberships	Dues, Memberships, and Annual Fees for professional organizations	1,514	2,298	2,000	202	404	2,000	2,000
08-429-300-052	Liability Insurance	Prorated throughout all departments and funds, Sewer fund share is \$39K	41,870	30,987	25,200	17,273	34,546	25,200	25,200
08-429-300-061	Utilities	Electric costs for WWTP and pump stations	102,702	98,645	100,000	32,619	65,239	100,000	100,000
08-429-300-064	Sludge Disposal	Sludge disposal at SECCRA with 5% increase	99,962	105,501	105,000	55,347	110,694	110,000	116,000
08-429-300-070	Maintenance Service Flushing	Contracted services for video sewer lines, root cutting, pump station, and wet well cleaning, main repairs, adjust MH on Rt 82 (\$18,000)	7,047	4,190	28,000	0	27,000	28,000	28,000
08-429-300-073	Maintenance & Repairs to Bldg.	Contracted repairs to office and bldgs unrelated to mechanical equipment. Borough Hall and PW Garage maintenance and repairs. 1/3 security camera	7,518	17,670	24,000	681	13,000	24,000	24,000
08-429-300-074	Supplies for Equipment	Parts for equipment, pulley, belts, Oil, grease	1,621	1,184	3,000	0	3,000	3,000	3,000
08-429-300-075	LP Gas	Propane for heat at WWTP	7,454	8,841	10,500	5,123	10,246	10,500	10,500
08-429-300-091	Bank Charge	Debt service fees and costs for lockbox for bill pay	609	3,250	1,500	1,000	2,000	0	0
08-429-300-091	Non-Uniform Pension	Calculation done by auditors for pension obligations moved to allocations	0	52,621	0	0	0	0	0
08-429-400-000	Fines	EPA or DEP fines for violations	0	0	0	0	0	0	0
TOTAL			344,941	389,996	335,700	146,684	316,632	352,850	348,850
CAPITAL OUTLAY									
08-429-700-075	Minor Equipment	Repair replacement for equipment that needs replaced in 2020	9,359	0	15,000	4,640	14,000	10,000	10,000
			9,359	0	15,000	4,640	14,000	10,000	10,000
TOTAL WASTEWATER COLLECTION & TREATMENT			871,867	904,936	829,933	401,977	827,831	957,609	953,609

**SEWER FUND EXPENDITURES
NON-DEPARTMENTAL**

OTHER SERVICES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
08-429-480-000	Reserve	No budget for 2020	0	0	0	0	0	0	0
TOTAL			0	0	0	0	0	0	0

DEBT SERVICE			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
08-429-900-008	Principal	General Obligation Bonds, Series of 2012 1st full principal payment and Del Val Sewer 2001 Note principal payment	513,000	521,000	528,000	475,000	528,000	619,000	619,000
08-429-901-008	Short Term Payment	No Budget 2020	0	0	0	0	0	0	0
08-429-910-008	Interest	Interest due on Series 2012 Bonds and 2001 Notes	197,729	193,607	193,437	67,025	193,437	187,711	187,711
TOTAL			710,729	714,607	721,437	542,025	721,437	806,711	806,711

TRANSFER TO OTHER FUNDS			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
08-492-000-001	Transfer to General Fund	Allocated charges to the Water Fund that are paid out of the General Fund for shared costs	148,195	222,976	241,655	156,142	241,655	238,179	238,179
08-492-000-030	Transfer to Gen. Capital Fund	Allocated charges to the Water Fund that are paid out of the General Capital Fund for Birch St	16,518	0	0	0	0	0	55,000
TOTAL			164,713	222,976	241,655	156,142	241,655	238,179	293,179

TOTAL NON-DEPARTMENT			875,442	937,583	963,092	698,167	963,092	1,044,891	1,099,891
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CAPITAL OUTLAY			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
08-495-741-008	Equipment	[33% of wheel loader (\$52,500) removed], 40% Message board (\$8,400), [50% Gator (\$10,500) removed], 33% of skid steer (\$10,500)	16,256	0	0	0	0	81,900	18,900
08-495-743-008	Vehicles	33% of 6 wheel dump truck (\$61,250)	102,120	4,771	0	0	0	61,250	61,250
08-495-745-008	Infrastructure	UV Upgrade (\$145,000), Clarifier drive unit #1 Clarifier (\$35,000)	68,282	52,609	2,420,495	850,408	2,420,495	180,000	180,000
TOTAL CAPITAL OUTLAY			186,658	57,379	2,420,495	850,408	2,420,495	323,150	260,150

SEWER FUND EXPENDITURES

PUBLIC WORKS

MIPP PROGRAM

CONTRACTUAL SERVICES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
08-800-300-014	Legal	Permits, Local Limits, inspections, EPA correspondence, Annual report, NOV issuance and follow up	1,263	2,850	2,000	0	0	0	2,000
08-800-300-031	Laboratory Testing	Miscellaneous field testing, FOG or phenol tracking	424	0	5,000	0	5,000	5,000	1,000
08-800-300-032	Engineering	Evaluation of fees, Increased FOG program inspections	9,491	19,422	17,000	11,675	17,000	30,000	15,000
80-800-300-033	MIPP Adm	MIPP Reviews, Permits, Local Limits, inspections, SMR reviews, EPA correspondence, Annual report, NOV issuance and follow up,	3,659	0	19,000	0	19,000	0	25,000
Total			14,836	22,272	43,000	11,675	41,000	35,000	43,000
TOTAL MIPP PROGRAM			14,836	22,272	43,000	11,675	41,000	35,000	43,000
TOTAL SEWER OPERATING EXPENDITURES			1,724,585	1,824,250	1,809,025	1,096,756	1,802,924	2,000,500	2,064,500
TOTAL SEWER NON-OPERATING EXPENDITURES			224,218	97,920	2,447,495	865,470	2,449,495	360,150	292,150
TOTAL SEWER EXPENDITURES			1,948,803	1,922,170	4,256,520	1,962,226	4,252,419	2,360,650	2,356,650

SUMMARY OF PARKING FUND REVENUES & EXPENDITURES

REVENUES

ACCOUNT #	TITLE	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 Budget
341	INTEREST/RENTS	2,837	2,020	2,000	977	1,953	2,000
331	FINES/FORFEITS	58,839	57,363	60,000	30,433	60,867	76,000
322/376	CHARGES FOR SERVICES	529,041	524,164	555,000	402,860	508,724	520,000
387	PARKING WAIVERS	940	11,750	4,700	0	0	20,000
388	GRANTS	0	0	1,250,000	0	1,250,000	1,250,000
393	PROCEEDS FROM OTHERS	0	0	250,000	0	250,000	0
393	PROCEEDS FROM DEBT	0	0	750,000	0	750,000	0
399	FUND BALANCE	0	1,293	364,122	0	364,122	21,958
TOTAL REVENUES		591,658	596,590	3,235,822	434,270	3,185,666	1,889,958

EXPENDITURES

ACCOUNT #	TITLE	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 Budget
445	PUBLIC WORKS	253,743	414,656	2,073,840	152,784	1,982,664	1,394,978
445	NON-DEPARTMENTAL	358,993	525,366	1,161,982	415,311	1,270,192	494,980
TOTAL EXPENDITURES		612,736	940,022	3,235,822	568,095	3,252,857	1,889,958

PARKING FUND REVENUES

ACCOUNT #	INTEREST / RENTS TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
15-341-000-15	Interest	Interest earned on Parking Fund revenue	2,837	2,020	2,000	977	1,953	2,000	2,000
TOTAL			2,837	2,020	2,000	977	1,953	2,000	2,000
FINES/FORFEITS									
15-331-013-00	Parking Fines	Revenue from parking violations at meters and in lots. New PT	58,839	57,363	60,000	30,433	60,867	60,000	76,000
TOTAL			58,839	57,363	60,000	30,433	60,867	60,000	76,000
CHARGES FOR SERVICES									
15-362-021-00	Parking Meters	Revenue from parking meter collections, tokens, smart cards and meter bags	173,926	204,318	200,000	105,864	211,728	215,000	215,000
15-362-082-00	Parking Permits	Sale of permits in surface lots and on-street parking. Approximately 53 spaces at \$470/space	103,285	65,864	75,000	21,141	21,141	25,000	25,000
15-376-000-00	Parking Garage Revenue	Sale of parking permits in the municipal garage. Approximately 400 spaces at \$700/space	251,830	253,983	280,000	275,855	275,855	315,000	280,000
TOTAL			529,041	524,164	555,000	402,860	508,724	555,000	520,000
CONTRIBUTIONS									
15-387-000-00	Parking Waivers	Anticipated waiver requests in the downtown.	940	11,750	4,700	0	0	0	20,000
TOTAL			940	11,750	4,700	0	0	0	20,000
OTHER LEVEL GOV'T									
15-353-000-15	State/County Grant	Parking garage grant	0	0	1,250,000	0	1,250,000	1,250,000	1,250,000
TOTAL			0	0	1,250,000	0	1,250,000	1,250,000	1,250,000
OTHER FINANCING SOURCES									
15-391-001-00	Sale of Asset	Weinstein Lot	0	0	250,000	0	250,000	0	0
TOTAL			0	0	250,000	0	250,000	0	0
PROCEEDS FROM DEBT									
15-393-100-00	Revenue Bonds	Bond Proceeds for addition to parking garage	0	0	750,000	0	750,000	0	0
TOTAL			0	0	750,000	0	750,000	0	0
FUND BALANCE									
15-399-000-15	Fund Balance Forward	Reserves used to balance budget	0	1,293	364,122	0	364,122	1,000,000	21,958
TOTAL			0	1,293	364,122	0	364,122	1,000,000	21,958
TOTAL PARKING REVENUE			591,658	596,590	3,235,822	434,270	3,185,666	2,867,000	1,889,958

**PARKING FUND EXPENDITURES
PUBLIC WORKS**

PERSONNEL SERVICES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
15-445-140-015	Wages -Parking Enf.	1 f/t and 2 p/t employees	56,842	52,926	71,049	27,624	55,249	72,784	72,784
15-445-140-061	FICA	7.65% of Salaries and Wages for parking enforcement staff and all others as allocated above	11,643	4,608	5,435	2,081	4,162	5,568	5,568
15-445-150-006	Health Benefits/Medical	Medical and Dental Insurance plus co-pays less Payroll Deductionfor parking enforcement and all others as allocated above	20,931	9,839	6,168	2,826	5,653	6,753	6,753
15-445-150-007	Health Benefits/Disability	Short and Long Term Insurance / Reliance Standard for parking enforcement and all others as allocated above	713	312	295	191	381	295	295
15-445-150-008	Life Insurance	Life Insurance / Reliance Standard for parking enforcement and all others as allocated above	278	144	144	84	168	144	144
15-445-160-002	Unemployment Comp.	2.85% of first \$10,000 of employees wages for parking enforcement	627	520	570	498	570	855	855
15-445-160-003	Workers Compensation	Workers compensation on employees wages for parking enforcement	1,907	1,480	1,280	1,224	1,280	1,280	1,280
TOTAL			92,940	69,829	84,940	34,528	67,462	87,678	87,678

COMMODITIES

15-445-210-020	Operating Supplies	PEO Uniforms and office supplies	8,668	2,169	1,000	1,091	2,183	2,000	2,000
15-445-210-026	Bldg Maintenance Supplies	Public Works - Garage building maintenance supplies	650	174	1,000	352	704	1,000	1,000
15-445-210-050	Maintenance Supplies	Purchase of tokens, signs, etc, purchase of minor equip. for borough hall or PD associated with Parking	2,920	425	750	27	54	1,500	1,500
15-445-210-050	Minor Equipment	Equipment for new Parking Enforcement software	0	0	0	0	0	2,500	2,500
TOTAL			12,238	2,767	2,750	1,470	2,941	7,000	7,000

CONTRACTUAL SERVICES

15-445-300-010	Professional Services	Parking Study	0	301	54,000	124	124	0	0
15-445-300-011	Auditing Services	1/4 of 2019 Audit fee	16,112	13,242	7,500	5,475	5,475	8,000	8,000
15-445-300-012	Computer Services	Parking ticket enforcement software	0	103	0	0	0	3,500	3,500
15-445-300-021	Telephone	Phone service in garage and other departments as allocated above	2,812	943	500	834	1,667	1,750	1,500
15-445-300-038	Parking Lot Rental	No budget for 2020	50,945	14,431	28,000	6,797	13,593	0	0
15-445-300-040	Advertising	Misc. ads	0	0	100	397	795	750	100
15-445-300-043	Misc. Refunds	Refunds given for parking ticket corrections	25	0	100	0	0	0	0
15-445-300-046	Dues/Memberships	No budget for 2020	0	175	0	0	0	0	0
15-445-300-047	Non-uniform Pension	Calculation done by auditors for pension obligations	0	32,562	0	0	0	0	0
15-445-300-050	Maintenance Supplies	Moved to 15-445-210-050	183	1,249	1,500	702	1,405	0	0
15-445-300-051	Liability Insurance	Parking portion of liability insurance on parking garage and prorated cost for borough hall and public works garage	6,755	3,099	2,700	1,851	3,701	2,700	2,700
15-445-300-061	Utilities	Cost of electricity at the parking garage	5,104	9,533	10,000	1,875	3,751	4,000	4,000
15-445-300-073	Building Maintenance	Routine maintenance and cleaning, elevator maintenance, repairs to garage	10,833	145,762	135,000	2,199	135,000	135,000	30,000
15-445-300-074	Meter Maintenance	Meter repairs	780	312	750	0	750	500	500
15-445-700-040	Capital Purchases	Snow melter	52,641	1,544	0	0	0	207,000	0

15-445-701-040	Capital Improvements/Garage	Garage expansion - 2 floors (~100 spaces)	2,375	118,803	1,746,000	96,531	1,746,000	2,250,000	1,250,000
TOTAL			148,565	342,060	1,986,150	116,785	1,912,261	2,613,200	1,300,300
TOTAL PUBLIC WORKS			253,743	414,656	2,073,840	152,784	1,982,664	2,707,878	1,394,978

**PARKING FUND EXPENDITURES
NON-DEPARTMENTAL**

ACCOUNT #	OTHER SERVICES TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
15-445-490-000	Reserve	No Budget for 2019	0	0	0	0	0	0	0
TOTAL			0	0	0	0	0	0	0
DEBT SERVICE									
15-445-900-000	Principal	Principal due for refinancing of 2004 bonds (2011 and 2016) (\$650K new money for expansion paid off in 2019)	126,782	259,000	914,000	264,000	1,014,000	231,000	231,000
15-445-490-010	Interest	Interest due for refinancing of 2004 bonds (2011 and 2016)	60,990	55,497	48,781	25,974	51,948	106,703	106,703
15-445-490-015	Bank Charges	Fees charged for credit card transactions as well as Point and Pay	3,895	10,070	10,000	7,522	15,044	15,000	15,000
TOTAL			191,667	324,567	972,781	297,496	1,080,992	352,703	352,703
TRANSFER TO OTHER FUNDS									
15-492-000-001	Transfer to General Fund	Allocated charges to the Parking Fund that are paid out of the General Fund for shared costs	154,945	200,799	189,201	117,815	189,201	142,277	142,277
15-492-000-030	Transfer to Gen Capital Fund	Allocated charges to the Parking Fund that are paid out of the General Capital Fund for shared costs	12,381	0	0	0	0	0	0
TOTAL			167,326	200,799	189,201	117,815	189,201	142,277	142,277
TOTAL NON-DEPARTMENTAL			358,993	525,366	1,161,982	415,311	1,270,192	494,980	494,980
TOTAL PARKING OPERATING EXPENDITURES			557,537	818,124	1,434,322	470,738	1,505,328	745,858	639,958
TOTAL PARKING NON-OPERATING EXPENDITURES			55,199	121,899	1,801,500	97,357	1,747,529	2,457,000	1,250,000
TOTAL PARKING EXPENDITURES			612,736	940,022	3,235,822	568,095	3,252,857	3,202,858	1,889,958

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

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						

TOTAL SOLID WASTE REVENUE			384,405	366,194	360,000	183,780	367,560	365,000	367,355
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SOLID WASTE EXPENDITURES

PUBLIC WORKS

ACCOUNT #	COMMODITIES 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

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
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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
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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
TOTAL			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

ACCOUNT #	CONTRACTUAL SERVICES TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	YTD 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
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
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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

ACT 511 TAXES			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
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						
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			2017	2018	2019	2019	EY 2019	2020	2020
ACCOUNT #	CONTRIBUTION TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
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

SUMMARY OF GENERAL CAPITAL IMPROVEMENT FUND REVENUES & EXPENDITURES

REVENUES

ACCOUNT #	TITLE	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 Budget
341	INTEREST	199	105	100	3	100	0
310	ACT 511 TAXES	81,700	0	0	0	0	0
351	OTHER LEVEL OF GOV'T.	0	12,438	0	0	0	500,000
392	OPERATING TRANSFERS IN	232,452	386,581	368,658	330,515	368,658	600,707
393	PROCEEDS OF DEBT	0	0	0	0	0	0
399	FUND BALANCE FORWARD	112,713	0	0	0	0	0
TOTAL REVENUES		427,064	399,124	368,758	330,518	368,758	1,100,707

EXPENDITURES

ACCOUNT #	TITLE	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 Budget
430	PUBLIC WORKS	25,878	48,174	30,000	17,111	30,000	798,950
475	NON-DEPARTMENTAL	288,471	340,719	338,758	304,640	338,758	301,757
TOTAL EXPENDITURES		314,350	388,893	368,758	321,751	368,758	1,100,707

GENERAL CAPITAL IMPROVEMENT REVENUES

INTEREST

ACCOUNT #	TITLE	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 06/30/2019	EY 2019 PROJECTED	2020 PROPOSED	2020 Budget
30-341-000-30	Interest	Interest earned on balance in account	199	105	100	3	100	0	0
TOTAL			199	105	100	3	100	0	0

ACT 511 TAXES

30-310-051-30	Local Services Tax	Moved budget to Emergency Management Fund	81,700	0	0	0	0	0	0
TOTAL			81,700	0	0	0	0	0	0

OTHER LEVEL OF GOV'T.

30-353-000-30	Grants	County CRP grant for Birch Street	0	0	0	0	0	0	500,000
30-353-100-30	PennDOT Funds	No Budget for 2020	0	0	0	0	0	0	0
30-395-010-00	Refunds	No Budget for 2020	0	12,438	0	0	0	0	0
TOTAL			0	12,438	0	0	0	0	500,000

OPERATING TRANSFERS IN

30-392-000-15	Parking Fund	Money transferred in from the Water Fund to cover capital improvements and debt service. No Budget for 2020	12,381	0	0	0	0	0	0
30-392-000-06	Water Fund	Money transferred in from the Water Fund to cover capital improvements and debt service. No Budget for 2020	16,518	0	0	0	0	0	0
30-392-000-08	Sewer Fund	Money transferred in from the Sewer Fund to cover capital improvements and debt service. Birch Street	16,518	0	0	0	0	0	55,000
30-392-000-01	General Fund	Money transferred in from the General Fund to cover capital improvements and debt service.	187,035	386,581	368,658	330,515	368,658	545,707	545,707
TOTAL			232,452	386,581	368,658	330,515	368,658	545,707	600,707

PROCEEDS OF DEBT

30-393-010-00	General Obligation Notes	No Budget for 2020	0	0	0	0	0	0	0
TOTAL			0						

FUND BALANCE FORWARD

30-399-000-30	Fund Balance Forward	No Budget for 2020	112,713	0	0	0	0	0	0
TOTAL			112,713	0	0	0	0	0	0

TOTAL REVENUES			427,064	399,124	368,758	330,518	368,758	545,707	1,100,707
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GENERAL CAPITAL IMPROVEMENT FUND EXPENDITURES

PUBLIC WORKS

STREETS			2017	2018	2019	ACTUAL	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
30-430-700-041	Equipment	33% skid steer (\$10,500), [33% wheel loader (\$52,500) removed], 20% message board (\$4,200)	25,003	17,095	0	17,111	0	14,700	14,700
30-430-700-043	Vehicles	33% Dump truck (\$61,250)	0	0	0	0	0	61,250	61,250
30-430-700-044	Facilities & Infrastructure	1 Ped crossing (\$8,000), Sickles Street (\$15,000), Birch Street (\$700,000)	875	31,079	30,000	0	30,000	723,000	723,000
TOTAL			25,878	48,174	30,000	17,111	30,000	798,950	798,950
TOTAL PUBLIC WORKS			25,878	48,174	30,000	17,111	30,000	798,950	798,950

NON-DEPARTMENTAL

DEBT SERVICE			2017	2018	2019	ACTUAL	EY 2019	2020	2020
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	06/30/2019	PROJECTED	PROPOSED	Budget
30-472-000-013	Principal / G.O. Note 2011	Series 2011 refinanced into G.O. Notes, Series 2016 (Refunding Portion, \$211K and PW Garage, \$45K).	200,587	274,786	267,000	267,000	267,000	256,000	256,000
30-472-000-013	Principal / Street Lights	Regional Street Light Replacement Program (RSLPP) - replace all cobra head street lights with electricity savings	0	0	13,168	6,536	13,168	13,562	13,562
30-472-000-014	Interest/Street Lights	Interest on loan for RSLPP above (Acct. # 30-472-000-013)	0	0	4,360	2,229	4,360	3,966	3,966
30-472-000-014	Interest/G.O. Note 2011	Interest on GO Note 2011 as above in account # 30-472-000-013	87,824	65,918	54,230	28,876	54,230	28,229	28,229
30-472-000-030	Bond Issue Cost	No Budget for 2020	60	15	0	0	0	0	0
30-472-000-030	Bond Refinancing Cost	No Budget for 2020	0	0	0	0	0	0	0
TOTAL			288,471	340,719	338,758	304,640	338,758	301,757	301,757
TOTAL NON-DEPARTMENTAL			288,471	340,719	338,758	304,640	338,758	301,757	301,757

TOTAL CAPITAL OPERATING EXPENDITURES			288,471	340,719	338,758	304,640	338,758	301,757	301,757
TOTAL CAPITAL NON-OPERATING EXPENDITURES			25,878	48,174	30,000	17,111	30,000	798,950	798,950
TOTAL EXPENDITURES			314,350	388,893	368,758	321,751	368,758	1,100,707	1,100,707