

Kennett Township 2022 Budget - Recommended for Approval

GENERAL FUND

	2020 Actuals	2021 Budget	2021 YTD	2021 Forecast	2022 Budget
Revenue					
Taxes					
Earned Income Taxes	\$ 2,629,986	\$ 2,877,000	\$ 3,365,255	\$ 3,365,255	\$ 3,467,000
Local Service Tax		\$ 200,000	\$ 104,924	\$ 104,924	\$ 145,000
Real Estate Taxes	\$ 1,642,305	\$ 1,669,000	\$ 1,724,702	\$ 1,724,702	\$ 1,900,400
Real Estate Transfer Taxes	\$ 649,305	\$ 480,000	\$ 544,867	\$ 544,867	\$ 530,000
Taxes Total	\$ 4,921,596	\$ 5,226,000	\$ 5,739,747	\$ 5,739,747	\$ 6,042,400
Fees, Fines, Grants, Interest					
Building & Zoning	\$ 277,966	\$ 246,800	\$ 450,925	\$ 450,925	\$ 331,875
Grants	\$ 251,257	\$ 237,267	\$ 581,736	\$ 581,736	\$ 1,079,925
Other Income	\$ 270,603	\$ 247,465	\$ 215,857	\$ 215,742	\$ 215,746
Reimbursement	\$ 141,060	\$ 134,454	\$ 176,811	\$ 176,862	\$ 115,163
Fees, Fines, Grants, Interest Total	\$ 940,887	\$ 865,986	\$ 1,425,329	\$ 1,425,265	\$ 1,742,708
Revenue Total	\$ 5,862,483	\$ 6,091,986	\$ 7,165,076	\$ 7,165,013	\$ 7,785,108
Expense					
Salaries & Benefits	\$ 2,760,589	\$ 3,309,740	\$ 3,236,560	\$ 3,294,240	\$ 3,709,481
Maintenance & Operations	\$ 691,049	\$ 739,930	\$ 691,340	\$ 722,627	\$ 848,765
Contracted/ Professional Services	\$ 794,944	\$ 674,220	\$ 678,753	\$ 744,799	\$ 631,900
Community & Economic Development	\$ 250,713	\$ 162,800	\$ 303,091	\$ 303,223	\$ 247,616
Fire & Ambulance	\$ 602,071	\$ 692,457	\$ 678,267	\$ 682,623	\$ 862,836
Expense Total	\$ 5,099,366	\$ 5,579,147	\$ 5,588,012	\$ 5,747,512	\$ 6,300,599
Transfers to Capital Fund Total	\$ (631,224)	\$ (498,000)	\$ (713,729)	\$ (1,284,098)	\$ (1,450,470)
Operating Gain/(Loss)	\$ 763,117	\$ 512,838	\$ 1,577,065	\$ 1,417,501	\$ 1,484,510
Gain/(Loss) With Capital	\$ 131,893	\$ 14,838	\$ 863,336	\$ 133,403	\$ 34,039

The above does not include Revenue from Recovery nor the cost of Recovery Efforts.

Kennett Township 2022 Budget
General Fund Revenue

										Actuals As of	12/28/2021		
Category 3													
	Sage GL	Sage GL Account Name	2022 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD	2021 Forecast	2022 Budget	\$ 2021 Budget vs. 2020 Budget	% 2021B vs. 2020B			
Taxes	41021	Earned Income Tax	2021 Forecast assumes continuation of 18% growth vs. 2019. 2022 Budget Est assumed 3% growth over 2021 Forecast. Could be more conservative or aggressive.	\$ 2,629,986	\$ 2,877,000	\$ 3,365,255	\$ 3,365,255	\$ 3,467,000	\$ 590,000	21%			
	40111	RE Taxes - General Millage	Budget assumption: .02% increase in general millage rate; \$49 for average parcel. \$831.5M assessment * .04% (.4 mils) * 97.5% collection rate (including 2% discount) (Actuals difference from Library likely represents fees, which need to be reclassified to an Expense)	\$ 152,557	\$ 156,000	\$ 158,444	\$ 158,444	\$ 324,400	\$ 168,400	108%			
	40112	RE Taxes - EMS Millage	Budget assumption: \$831.5M assessment * .19% (1.9 mils) * 97.5% collection rate (including 2% discount)	\$ 1,452,311	\$ 1,488,000	\$ 1,515,824	\$ 1,515,824	\$ 1,541,000	\$ 53,000	4%			
	40120	RE Taxes - Prior Year's	Delinquent taxes	\$ 37,437	\$ 25,000	\$ 50,433	\$ 50,433	\$ 35,000	\$ 10,000	40%			
	41011	Real Estate Transfer Tax	2022: avg 2016-2020	\$ 649,305	\$ 480,000	\$ 544,867	\$ 544,867	\$ 530,000	\$ 50,000	10%			
	41050	Local Service Tax	New Local Service Tax for 2021. All employers are notified at the beginning of the year by Keystone, but have not all started remitting. Keystone has sent 2 sets of delinquent letters and starting to see response. Run rate of \$32K per quarter, expect 3 quarters cash basis + 1 more accrued b/c 4Q collected in 2022. For 2022, assume improved collection rate but not 100% yet		\$ 200,000	\$ 104,924	\$ 104,924	\$ 145,000	\$ (55,000)	-28%			
Taxes Total				\$ 4,921,596	\$ 5,226,000	\$ 5,739,747	\$ 5,739,747	\$ 6,042,400	\$ 816,400	16%			

Kennett Township 2022 Budget
General Fund Revenue

Category 3										
	Sage GL	Sage GL Account Name	2022 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD	2021 Forecast	2022 Budget	\$ 2021 Budget vs. 2020 Budget	% 2021B vs. 2020B
Grants	45415	Recycling Grant	Flat to 2021.	\$ 1,637	\$ 22,000	\$ 22,118	\$ 22,118	\$ 22,000		
	45417	State Grants	2022 engineering reimbursement for CFA Western Greenway Grant (\$217,600). 2022 Also Rt 1/Rt82/Cedarcroft Grant reimbursement (\$642K). Assume extension granted for construction in 2023. 2021 Reimbursement from CFA Western Greenway Grant Bridge expenses. Assume ARPA are reclassified to separate fund.	\$ 23,054	\$ -	\$ 356,458	\$ 356,458	\$ 859,300	\$ 859,300	100%
	45601	Public Utility Revenue	(blank)	\$ 5,706	\$ 6,000	\$ 5,825	\$ 5,825	\$ 5,825	\$ (175)	-3%
	45604	Liquor Licenses	(blank)	\$ 400	\$ 400	\$ 800	\$ 800	\$ 800	\$ 400	100%
	45605	State Pension Aid	State contribution to Pension. Just notified of 2021 amount; slightly lower than 2020 Act & 2021 Budget	\$ 137,867	\$ 137,867	\$ 129,527	\$ 129,527	\$ 130,000	\$ (7,867)	-6%
	45607	Foreign Fire Insurance Act	Pass through grant from state to Fire houses. Just notified of lower 2021 amount. Has been decreasing slowly over time.	\$ 72,955	\$ 71,000	\$ 64,167	\$ 64,167	\$ 62,000	\$ (9,000)	-13%
	45704	Private Grant	2021 from Horticultural Society TreeVitalization. No grants currently pending.	\$ 9,638	\$ -	\$ 2,841	\$ 2,841	\$ -		
Grants Total				\$ 251,257	\$ 237,267	\$ 581,736	\$ 581,736	\$ 1,079,925	\$ 842,658	355%
Building & Zoning	46240	Building & Zoning Fees	(blank)	\$ 55,302	\$ -					
			2021 Large commercial project is driving favorability. 2022 expecting one large development plus run-rate for normal volumes	\$ 191,308	\$ 230,000	\$ 438,966	\$ 438,966	\$ 320,000	\$ 90,000	39%
	42250	Road Opening Permits	Hard to predict.	\$ 540	\$ 500	\$ 985	\$ 985	\$ 1,000	\$ 500	100%
	46134	Zoning Hearing Fees	Highly variable based on case load.	\$ 5,200	\$ 8,000	\$ 5,800	\$ 5,800	\$ 5,800	\$ (2,200)	-28%
	46242	Rental Registration Fees	Running light	\$ 7,540	\$ 3,000	\$ 2,100	\$ 2,100	\$ 2,000	\$ (1,000)	-33%
	46246	UCC Fees - Act 45	Paid out per Act 45.	\$ 1,089	\$ 800	\$ 999	\$ 999	\$ 1,000	\$ 200	25%
	46298	Misc Zoning & Building Fees	Contractor registration, vacant property, home occupation.	\$ 16,986	\$ 4,500	\$ 2,075	\$ 2,075	\$ 2,075	\$ (2,425)	-54%
Building & Zoning Total				\$ 277,966	\$ 246,800	\$ 450,925	\$ 450,925	\$ 331,875	\$ 85,075	34%
Reimbursement	46132	Engineering & Legal Reimb.	ARLE Grant Rt 1/Rt 82/Cedarcroft Reimbursement from East Marlborough	\$ 10,391	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	100%
	46218	Overtime Reimbursement	Hard to estimate but offset by OT. Run-rate may increase with school back in session and/or Longwood Garden's events	\$ 14,868	\$ 15,000	\$ 7,753	\$ 7,753	\$ 15,000		
	46560	Health Insurance Reimbursement	Employee contribution to healthcare + BOS member 100% reimbursement	\$ 58,152	\$ 55,972	\$ 75,355	\$ 75,406	\$ 61,550	\$ 5,578	10%
	46561	Worker's Comp. Insur. Reimb.	Reimbursement from EMS Commission. 2021 was temporary decrease due to improved claims experience. Increased again for 2022.	\$ 26,491	\$ 23,105	\$ 19,258	\$ 19,258	\$ 23,613	\$ 508	2%
	46799	Holiday Village Reimbursement	Not planning on laying out expenses for Holiday Village in future.	\$ 27,707	\$ -	\$ -	\$ -	\$ -		

Kennett Township 2022 Budget
General Fund Revenue

Category 3										
	Sage GL	Sage GL Account Name	2022 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD	2021 Forecast	2022 Budget	\$ 2021 Budget vs. 2020 Budget	% 2021B vs. 2020B
Reimbursement	49199	Insurance Reimbursement	Short-term disability reimbursement plus health insurance rebate. Actuals include some carried over from 2020. Open insurance claim for damaged car. Expecting full replacement will be needed with offsetting revenue and expense not included yet in either. No known disability for 2022 at this time.	\$ 3,451	\$ 40,377	\$ 66,745	\$ 66,745	\$ -	\$ (40,377)	-100%
	49110	Proceeds from Sale of Fixed Assets	Estimate for one old veh sale			\$ 7,700	\$ 7,700	\$ 5,000	\$ 5,000	100%
Reimbursement Total				\$ 141,060	\$ 134,454	\$ 176,811	\$ 176,862	\$ 115,163	\$ (19,290)	-14%
Other Income	42180	Cable Franchise Fee	Revenue from tax on Comcast & Verizon cable subscriptions. Seeing slow decline given cord-cutting trend. Est 5% from year-end estimate.	\$ 178,536	\$ 180,000	\$ 178,590	\$ 178,590	\$ 168,000	\$ (12,000)	-7%
	43149	Fine & Penalties	Have not seen much increase vs. 2020 COVID; Small increase given more complete staffing.	\$ 23,675	\$ 53,000	\$ 29,310	\$ 29,310	\$ 35,000	\$ (18,000)	-34%
	44151	Interest Income	Accounts are essentially not paying interest (.01%) given low rate environment	\$ 38,806	\$ 3,000	\$ 1,476	\$ 1,500	\$ 1,000	\$ (2,000)	-67%
	44152	Unrealized Gain/Loss	(blank)	\$ 5,610	\$ -	\$ (4,861)	\$ (5,000)			
	46148	Misc Income	No planned misc income.	\$ 11,847	\$ -	\$ 47	\$ 47	\$ -		
	46159	Sale of Copies, Supplies	Running slightly behind budget	\$ 2,385	\$ 2,300	\$ 1,994	\$ 1,994	\$ 2,000	\$ (300)	-13%
	46299	Misc Police Income	No planned misc income.	\$ 449	\$ 500	\$ 25	\$ 25	\$ -	\$ (500)	-100%
	46399	Misc Public Works Income	Annualized actuals	\$ 4,131	\$ 3,500	\$ 5,746	\$ 5,746	\$ 5,746	\$ 2,246	64%
48311	Street Light Fees	Collection running low. Need to research.	\$ 5,165	\$ 5,165	\$ 3,531	\$ 3,531	\$ 4,000	\$ (1,165)	-23%	
Other Income Total				\$ 270,603	\$ 247,465	\$ 215,857	\$ 215,742	\$ 215,746	\$ (31,720)	-13%
Grand Total				\$ 5,862,483	\$ 6,091,986	\$ 7,165,076	\$ 7,165,013	\$ 7,785,108	\$ 1,693,123	28%

Kennett Township 2022 Budget
General Fund Expenses

					Actuals as of	12/28/2021						
Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2022 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD	2021 Forecast	2022 Budget	\$ 2022 Budget vs. 2021 Budget	% 2022B vs. 2021B	
Board of Supervisors	Salaries & Benefits	51000	Salaries	BOS salary/stipend is set by state law @ \$2500 per supervisor per year.	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500			
Board of Supervisors Total					\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500			
Administration	Salaries & Benefits	51000	Salaries	No increase in number of staff	\$ 230,761	\$ 207,398	\$ 200,775	\$ 210,729	\$ 224,937	\$ 17,540	8%	
		51800	Salaries, Overtime	Office staff overtime for BOS and Committee meetings, events, initiatives	\$ 3,808	\$ 6,026	\$ 2,677	\$ 6,026	\$ 6,327	\$ 301	5%	
	Maintenance & Operations	53420	Printing & Advertising	Required Legal Advertisements, Newsletter	\$ 5,969	\$ 6,000	\$ 3,313	\$ 4,000	\$ 6,000			
		54200	Dues & Subscriptions	PA State Association of Township Supervisors (PSATS), Government Finance Officers Association (GFOA), Chester County Consortium of Managers (CCATO), Society of Human Resource Managers (SHRM), PA Municipal League (PML)/Public Employer Labor Relations Association Services (PELRAS), Assoc Of PA Municipal Managers (APMM), International City Managers Assoc (ICMA), International Public Management Association for Human Resources (IPMA), Pennsylvania Association of Notaries (PAN), Longwood Rotary Club, Audubon (bird town), Subscriptions, Chamber of Commerce	\$ 4,359	\$ 6,500	\$ 6,148	\$ 6,300	\$ 6,500			
		54600	Training & Conferences	2021: Still didn't travel due to COVID. 2022: Conferences & training held by PA State Association of Township Supervisors (PSATS) (BOS & Twp Mgr), Government Finance Officers Association (GFOA), PA Municipal League (PML)/Public Employer Labor Relations Association Services (PELRAS), International City Managers Assoc (ICMA), Sage Intaact conference	\$ (1,616)	\$ 12,000	\$ 634	\$ 800	\$ 12,000			
		59999	Miscellaneous Expenses	HR Required documentation, hiring expenses, background check, meetings, meals, holiday luncheon, employee picnic, misc.	\$ 5,817	\$ 8,000	\$ 4,874	\$ 5,000	\$ 8,000			
		53140	Legal Services	2022 Assume General Avg \$4750/mth & \$5K total Open Space. Conserve more than 2021.	\$ 88,173	\$ 45,000	\$ 62,523	\$ 67,523	\$ 62,000	\$ 17,000	38%	
		54500	Contracted Services	1099 Preparation; Minimal HR resources for policy and documentation (reductions made include -\$6K for HR external help); 2021 actuals include BOS approved consultant	\$ 46,369	\$ 7,500	\$ 17,631	\$ 17,700	\$ 1,500	\$ (6,000)	-80%	
Administration Total					\$ 383,640	\$ 298,423	\$ 298,576	\$ 318,078	\$ 327,264	\$ 28,841	10%	

Kennett Township 2022 Budget
General Fund Expenses

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Finance/HR	Salaries & Benefits	51000	Salaries	+ one staff per BOS discussions	\$ 232,756	\$ 299,533	\$ 289,419	\$ 302,636	\$ 370,973	\$ 71,440	24%
		51800	Salaries, Overtime	Requesting some OT from team to make progress on projects between now and year-end.	\$ 1,757	\$ 4,729	\$ 2,090	\$ 6,980	\$ 4,966	\$ 236	5%
	Maintenance & Operations	53110	Auditing Services	Comprehensive audit; includes work to get to GASB compliant modified accrual accounting and an Annual Financial Report (best practice; conversion will take place over several years). 2021 activity includes conversion to accrual work. May move to 2022. Will know before budget is final.	\$ 28,000	\$ 38,000	\$ 14,000	\$ 14,000	\$ 30,000	\$ (8,000)	-21%
		53900	Bank Service Charges/Fees	Includes \$6.5K run-rate in bank fees + \$3400 for additional fraud protection services. Reductions include no longer waiving credit card fees for residents for General Funds items.	\$ 12,287	\$ 6,240	\$ 5,144	\$ 9,500	\$ 9,900	\$ 3,660	59%
Finance/HR Total					\$ 274,800	\$ 348,503	\$ 310,652	\$ 333,116	\$ 415,839	\$ 67,336	19%
Police	Salaries & Benefits	51000	Salaries	No new officers in 2022. Considered +1 Officer 1/1/2022 given one officer is on military leave until mid-2022. No pay or benefits from KT while on leave. Therefore, it wouldn't truly headcount increase until mid-2022. However, removing now due to budget constraints.	\$ 838,679	\$ 996,896	\$ 1,016,418	\$ 1,000,233	\$ 1,182,622	\$ 185,726	19%
		51800	Salaries, Overtime	2021 had excessive OT due to short staffing before new hires and while team members were on disability or military leave. OT under discussion and analysis still if no team members are added.	\$ 50,556	\$ 61,000	\$ 94,502	\$ 93,354	\$ 76,154	\$ 15,154	25%
		51830	Salaries, Overtime Reimbursable	Started to increase work with Longwood Gardens and Greenwood Elementary	\$ -	\$ 15,000	\$ 6,434	\$ 15,040	\$ 15,000		
		51831	Salaries, STD (Reimbursable)	Assuming zero. No known cases at this point.	\$ 14,080	\$ 40,377	\$ 40,517	\$ 40,517	\$ -	\$ (40,377)	-100%
		51920	Social Security & Medicare	SS 6.2%; Medicare 1.45% of salaries; 2021 final reclasses still needed	\$ 69,064	\$ 80,717	\$ 77,814	\$ 83,988	\$ 95,549	\$ 14,832	18%
		51940	Unemployment Taxes	\$375 per person per year	\$ 3,500	\$ 4,900	\$ 4,125	\$ 4,500	\$ 4,500	\$ (400)	-8%
		51960	Medical & Dental Insurance	2022 Final rates came in at a 3.35% increase per rate category; 2021 some reclasses from Non-uniform & Sewer to Police are required.	\$ 107,911	\$ 204,993	\$ 155,584	\$ 161,048	\$ 175,982	\$ (29,011)	-14%
		51970	Employee Pension Plan	Minimum municipal obligation	\$ 83,631	\$ 81,100	\$ 81,100	\$ 81,100	\$ 94,260	\$ 13,160	16%
		51980	Life, Disability, H&L Insurance	Some actuals to be reclassified from non-uniform to Police	\$ 14,503	\$ 16,740	\$ 16,886	\$ 16,886	\$ 18,558	\$ 1,818	11%
		51990	Employee Savings Plan	457b retirement plan, 100% match up to 3% of salary. In union agreement	\$ 24,655	\$ 31,741	\$ 27,282	\$ 33,034	\$ 37,913	\$ 6,172	19%
	54610	Tuition Reimbursement	CBA benefit; currently one officer enrolled. Could be higher as others can opt in.	\$ 2,217	\$ 5,000	\$ 4,487	\$ 4,500	\$ 5,000			

Kennett Township 2022 Budget
General Fund Expenses

Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2022 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD	2021 Forecast	2022 Budget	\$ 2022 Budget vs. 2021 Budget	% 2022B vs. 2021B
Police	Salaries & Benefits	51910	Uniform Maintenance	Dry cleaning \$250 per officer per CBA plus dress attire for Command Staff	\$ 62	\$ 4,750	\$ 3,575	\$ 3,750	\$ 3,750	\$ (1,000)	-21%
	Maintenance & Operations	52100	Office supplies, equip, furnit.	(blank)	\$ 1,534	\$ 2,000	\$ 1,277	\$ 1,500	\$ 1,500	\$ (500)	-25%
		52102	Detective Supplies	Consolidating with Police Equipment		\$ 2,500	\$ 230	\$ 230		\$ (2,500)	-100%
		52170	Police Equipment	Normal equipment replacement. 2022 combine detective supplies of \$2.5K into this line item rather than separating. 2022 includes modular optical systems to pistols.	\$ 19,076	\$ 8,000	\$ 6,964	\$ 8,000	\$ 10,500	\$ 2,500	31%
		52310	Gasoline/Diesel	2021 volume consistent with 2020 but rates are up. Contract has a fixed mark-up over rack, but rack varies with market pricing. 10K gallons annually. \$2.47/gallon latest price vs. \$1.75/gallon at beginning of year. 41% increase.	\$ 17,212	\$ 9,000	\$ 25,784	\$ 26,000	\$ 30,000	\$ 21,000	233%
		53240	Cell Phone Expense	\$65/month per officer per CBA. May consider moving to Twp phones via AT&T Firstnet. Phone could then serve as full mobile devices with the latest for photos, video, graphic packages, capturing notes in the field.	\$ 5,834	\$ 8,580	\$ 7,800	\$ 8,580	\$ 9,360	\$ 780	9%
		53540	Worker's Comp. Insurance	Police portion of WC; total WC for 2021 below budget but Police drivers were higher. 2021 was temporary decrease due to improved claims experience. Increased again for 2022.	\$ 38,570	\$ 40,570	\$ 54,029	\$ 54,029	\$ 51,974	\$ 11,404	28%
		53720	Vehicle Maintenance & Repair	2021 higher due to decals for new vehicles booked here. No new vehicles in 2022.	\$ 13,564	\$ 7,500	\$ 12,354	\$ 14,000	\$ 12,000	\$ 4,500	60%
		54200	Dues & Subscriptions	Part of contract	\$ 323	\$ 2,500	\$ 504	\$ 700	\$ 2,500		
		54600	Training & Conferences	Low due to COVID	\$ 1,725	\$ 15,000	\$ 3,457	\$ 4,000	\$ 15,000		
		55300	Payments to other Gov't bodies	Chester County SWOT (Emergency Response Team (ERT)) (\$3K, increase \$500 from prior) + Chester County Serious Crash Assistance Team (SCAT) \$1000	\$ 2,500	\$ 2,500	\$ 3,500	\$ 3,500	\$ 4,000	\$ 1,500	60%
		59999	Miscellaneous Expenses	Gym reimbursement per CBA (\$690 per officer); New hire expenses, Misc.	\$ 9,690	\$ 15,000	\$ 14,726	\$ 15,000	\$ 9,800	\$ (5,200)	-35%
			52380	Uniforms	(blank)	\$ 13,896	\$ 10,000	\$ 10,254	\$ 10,254	\$ 8,000	\$ (2,000)
	Contracted/ Professional Services	53140	Legal Services	Expect current situation to wrap up. However, CBA will be negotiated next year for the following year.	\$ 103,487	\$ 50,000	\$ 14,560	\$ 17,000	\$ 15,000	\$ (35,000)	-70%

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General Fund Expenses

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Police	Contracted/ Professional Services	54500	Contracted Services	Lexipol: \$7.2K annual manual, procedures, training & per user fee. Axon In Car Cameras \$15K/year; Axon Body Cameras \$9.5K/year (up \$2K due to higher storage need); SPCA \$5K Printers: \$131/mth contract & Copiers about \$200/quarter Speed device calibration, cert., maint. \$2K; toxicology services \$5K Taisrs \$3.5K	\$ 25,851	\$ 50,000	\$ 45,730	\$ 48,000	\$ 51,000	\$ 1,000	2%
		54520	IT Services	IT support (\$2.5K/mth); Intellig. databases (Lexis Nex. \$1.8K & Maglocen \$400); Cody \$5.2K; Alloc. of GL \$4K; Sched. sys \$1650; misc \$2K; computers (4*3000) if space moves to one computer per officer.	\$ 40,383	\$ 40,100	\$ 33,293	\$ 46,897	\$ 57,050	\$ 16,950	42%
	Community & Economic Development	52470	Community Policing Supplies	Activity has been light due to COVID but will pick-up when safe to do so.	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,500	\$ 500	50%
Police Total					\$ 1,502,501	\$ 1,807,464	\$ 1,763,187	\$ 1,795,641	\$ 1,988,471	\$ 181,007	10%
Planning & Zoning	Salaries & Benefits	51000	Salaries	2021 budget includes mid-year hire of Planner. Hiring process still underway; retained for 2022.	\$ 121,749	\$ 230,933	\$ 168,121	\$ 174,481	\$ 262,573	\$ 31,641	14%
		51170	Salaries, Planning Commission	\$1650 per quarter for members	\$ 6,336	\$ 6,600	\$ 4,950	\$ 6,600	\$ 6,600		
		51800	Salaries, Overtime	Night meetings for permit clerk who does the minutes for planning commission and other	\$ 819	\$ 1,000	\$ 2,398	\$ 1,857	\$ 1,950	\$ 950	95%
	Maintenance & Operations	52400	Act 45 Fees	State required per permit; offset 100% by Revenue as collected with permit payment	\$ 806	\$ 1,200	\$ 1,143	\$ 1,200	\$ 1,200		
		53072	Zoning Hearing Board	Costs associated with holding Zoning Hearing Board cases	\$ 17,648	\$ 17,648	\$ 16,670	\$ 18,000	\$ 18,000	\$ 352	2%
		54200	Dues & Subscriptions	American Associated of Code \$75/person * 2; PABCO \$75/person * 2; Internations Code Council \$250 ; American Planning Association (\$575); PSATs sub-groups		\$ 500	\$ 970	\$ 1,000	\$ 1,200	\$ 700	140%
		54600	Training & Conferences	Split out Training & Conferences from Misc to be consistent with other departments. Conferences, contin education & related travel \$1.5K (add \$1.5K for Planner)		\$ 1,500	\$ 125	\$ 125	\$ 3,000	\$ 1,500	100%
		59999	Miscellaneous Expenses	Municode work budgeted in 2021 likely to transfer into 2022. MuniCode fees for Ordinances membership (\$1195), run-rate, plus codifying new ordin. \$10K; New code books \$2K; Misc supplies \$1000. All P&Z related tech under IT Dept.	\$ 7,956	\$ 12,500	\$ 1,748	\$ 1,748	\$ 14,195	\$ 1,695	14%
	Contracted/ Professional Services	53140	Legal Services	Bills are never split out, so all general legal is in Admin.	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ (5,000)	-100%

Kennett Township 2022 Budget
General Fund Expenses

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Planning & Zoning	Contracted/ Professional	54500	Contracted Services	Building inspectors outsourced 15-20 hours per week; no BCO on staff	\$ 47,921	\$ 57,000	\$ 51,171	\$ 54,171	\$ 61,000	\$ 4,000	7%
		54541	Grant Expenses (Match)	Ongoing zoning ordinance project. May pursue another grant for Subdivision & Land Development ordinances.	\$ 10,332	\$ 5,000	\$ 5,919	\$ 5,919	\$ 5,000		
Planning & Zoning Total					\$ 213,567	\$ 338,881	\$ 253,216	\$ 265,102	\$ 374,718	\$ 35,837	11%
Public Works	Salaries & Benefits	51000	Salaries	Public works, including MS4 part-timer increase hours. 10% of PW salary is allocated to Sewer. Roger is requesting +1 laborer for 2022 in preparation for 2023 expected retirement on the team, but deferred request due to cost constraints.	\$ 368,217	\$ 434,000	\$ 405,536	\$ 419,428	\$ 463,501	\$ 29,501	7%
		51800	Salaries, Overtime	There is always somebody on call for PW, plus estimated OT for storms and/or major projects/issues.	\$ 15,652	\$ 19,000	\$ 25,045	\$ 32,977	\$ 34,410	\$ 15,410	81%
		51830	Salaries, Overtime Reimbursable	(blank)			\$ (150)				
	Maintenance & Operations	52160	Small Equipment	2021 includes tools and parts/repair costs for our small equipment which drove it higher than expected (rather than just small equipment purchases). Sample of items needed: Weed eater, chainsaw, confined space safety gear (tripod safety great (\$3.2K), harnesses (2, \$500 each)), blower & hose \$650. Fuel tank & pump to fill generators (currently borrowing \$1K). Repair & parts running \$400-460 per month. \$14K in new equip + 500/mth repair & maint.	\$ 2,312	\$ 5,000	\$ 15,578	\$ 16,000	\$ 20,000	\$ 15,000	300%
		52310	Gasoline/Diesel	Gas & Diesel gallon usage is about the same as prior years. Contract is fixed mark-up over rack price. Rack price has gone up this year. E.g. Early in year gas was @ \$1.96 to high of \$2.39. Gas booked against Police. Diesel booked against PW. Assuming 8K diesel gallons * \$2.50 per gallon		\$ 10,000	\$ 15,193	\$ 19,000	\$ 20,000	\$ 10,000	100%
		52380	Uniforms	Current uniforms are running just under \$115/week + individual items (boots \$1200, sweatshirts/tshirts/jackets \$2300), misc. Seemingly oversight in 2021 budget for Maintenance Supplies; definitely wasn't enough for Maintenance Supplies and Uniforms.		\$ 8,000	\$ 8,878	\$ 11,000	\$ 10,500	\$ 2,500	31%
		52451	Stone	Extensive stone fill is needed due to flooding from storms and pipe projects.	\$ 35,561	\$ 20,000	\$ 20,097	\$ 20,097	\$ 20,000		
		52452	Skin Patching	(blank)	\$ 13,181	\$ 20,000	\$ 13,938	\$ 13,938	\$ 20,000		
		52453	Skin Patching Oil	(blank)	\$ 1,065	\$ 8,000	\$ 3,431	\$ 3,431	\$ 8,000		
		52454	Black Top	(blank)	\$ 6,136	\$ 10,000	\$ 5,998	\$ 5,998	\$ 10,000		
	52455	Drainage Materials	Pipe, inlet boxes, risers	\$ 8,284	\$ 10,000	\$ 10,091	\$ 10,091	\$ 10,000			
	52456	Line Painting	Double from 2021 per warning from vendor. Supplies are doubling.	\$ 27,382	\$ 30,000	\$ 29,359	\$ 29,359	\$ 60,000	\$ 30,000	100%	

Kennett Township 2022 Budget
General Fund Expenses

Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2022 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD	2021 Forecast	2022 Budget	\$ 2022 Budget vs. 2021 Budget	% 2022B vs. 2021B
Public Works	Maintenance & Operations	52457	Oil & Chip	(Moved to Capital Fund) Oil & Chip is intended to extend the life of pavement between major pavement runs. Bayard Road (E Marb to Rosedale \$58.5K) + Bayard (Rosedale to Hillendale \$34.6K) + E. Hillendale (Rosedale to Bayard \$48.3K)	\$ -		\$ -	\$ -	\$ -		
		52460	Supplies, Signs	2021 elevated due to Chandler Mill pilot project. Return to \$6K normal annual spend.	\$ 6,506	\$ 6,000	\$ 11,809	\$ 12,000	\$ 6,000		
		52461	Snow & Ice Control Supplies	Should be done for 2021. 2022: 1000 ton @ \$72/ton	\$ 19,631	\$ 45,000	\$ 48,859	\$ 48,859	\$ 72,000	\$ 27,000	60%
		52500	Maintenance Supplies	Run-rate \$1500/mth. Minor projects supplies for Barkingfield or Spar Hill would still be here but notated with memo.	\$ 13,183	\$ 4,000	\$ 16,708	\$ 18,000	\$ 18,000	\$ 14,000	350%
		53600	Utilities	Propane YTD \$7200 +2 more fills \$1900 each. Fios \$156/month garage. Phone \$152 per month. PECO traffic lights \$405/mth. Garage PECO \$220/mth	\$ 20,349	\$ 21,000	\$ 18,307	\$ 21,000	\$ 22,000	\$ 1,000	5%
		53610	Electric, Street Lights	Running \$400/month	\$ 1,062	\$ 1,380	\$ 4,250	\$ 4,800	\$ 4,800	\$ 3,420	248%
		53680	PA One Call	(blank)	\$ 925	\$ 1,000	\$ 762	\$ 1,000	\$ 1,000		
		53690	Household Hazardous Waste Disp	Participation in Chester County Hazardouse Waste Collection events per requirement of grant program.	\$ 1,769	\$ 3,000	\$ 2,461	\$ 2,500	\$ 3,000		
		53700	Repair & Maintenance Services	This should only be used for PW Building minor repair & maintenance; Maintenance supplies have separate GL.	\$ 3,739		\$ 2,563	\$ 3,000	\$ 5,000	\$ 5,000	100%
		53720	Vehicle Maintenance & Repair	Vehicle repair and maintenance; various truck repairs were needed.	\$ 23,107	\$ 15,000	\$ 28,398	\$ 29,000	\$ 24,000	\$ 9,000	60%
		53740	Maintenance, Traffic Signals	Standard inspections \$3.5K plus breakdowns e.g. batteries and eletronics. Repair and supplies are running high. 2021 One box blew out completely.	\$ 6,599	\$ 9,000	\$ 12,315	\$ 14,000	\$ 14,000	\$ 5,000	56%
		54150	Expenses (Reimburs. by Insur)	(blank)	\$ -	\$ -	\$ -	\$ -	\$ -		
		59999	Miscellaneous Expenses	CDL license renewals, misc.	\$ 193	\$ 500	\$ 410	\$ 500	\$ 500		
	Contracted/ Professional Services	54500	Contracted Services	GPS tracking (\$3000, \$250/mth), Trash service (\$1500, \$122/mth), Mulch grinding for yard waste facility (\$10K), street sweeping (\$6K), rent stump grinder (\$1K), Tree work & other contracted (\$5K), Misc \$2.5K	\$ 8,367	\$ 17,500	\$ 18,064	\$ 25,000	\$ 29,000	\$ 11,500	66%
Public Works Total					\$ 583,220	\$ 697,380	\$ 717,901	\$ 760,977	\$ 875,711	\$ 178,331	26%
Benefits (non-uniform)	Salaries & Benefits	51000	Salaries (Severance)	Severance payments, partially reimbursed by insurance			\$ 74,429	\$ 74,429	\$ -		
		51832	Auto Allowance	(blank)	\$ 1,800	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600		
		51920	Social Security & Medicare	SS 6.2%; Medicare 1.45% of salaries	\$ 81,331	\$ 91,792	\$ 101,712	\$ 94,168	\$ 105,179	\$ 13,386	15%

Kennett Township 2022 Budget
General Fund Expenses

Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2022 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD	2021 Forecast	2022 Budget	\$ 2022 Budget vs. 2021 Budget	% 2022B vs. 2021B
Benefits (non-uniform)	Salaries & Benefits	51940	Unemployment Taxes	Insurance pool via PSATS	\$ 7,794	\$ 7,350	\$ 7,308	\$ 7,125	\$ 6,750	\$ (600)	-8%
		51960	Medical & Dental Insurance	2022 Final rates came in at a 3.35% increase per rate category; 2021 some reclasses from Non-uniform & Sewer to Police are required.	\$ 228,866	\$ 235,713	\$ 217,819	\$ 208,831	\$ 232,598	\$ (3,116)	-1%
		51961	Medical Expenses (Reimb. Insur)	Reimbursed;		\$ 37,011	\$ 27,758	\$ 34,902	\$ 39,449	\$ 2,438	7%
		51962	Post Employment Medical (COBRA)	Reimbursed by COBRA participant. We are required to offer COBRA to former employees. No known expenses at this time.	\$ 8,120	\$ 10,738	\$ -	\$ -	\$ -	\$ (10,738)	-100%
		51970	Employee Pension Plan	Munimum Municipal Obligation - Non-Uniform; required contribution per prescribed calculation. 2021 artificially low due to turnover.	\$ 164,454	\$ 116,545	\$ 116,545	\$ 116,545	\$ 175,063	\$ 58,518	50%
		51980	Life, Disability, H&L Insurance	Some actuals to be reclassified from non-uniform to Police	\$ 4,794	\$ 12,843	\$ 12,598	\$ 11,977	\$ 14,153	\$ 1,310	10%
		51990	Employee Savings Plan	457B retirement plan, 50% match, max 3% of salary	\$ 41,555	\$ 34,215	\$ 36,705	\$ 34,500	\$ 38,665	\$ 4,451	13%
	Maintenance & Operations	59999	Miscellaneous Expenses	Employee incentives, appreciation, & rewards		\$ 2,000	\$ 60	\$ 2,000	\$ 2,000		
Benefits (non-uniform) Total					\$ 538,714	\$ 551,808	\$ 598,535	\$ 588,077	\$ 617,457	\$ 65,649	12%
Twp Building	Maintenance & Operations	52100	Office, meeting & cleaning supplies, furnit.	Office, meeting & cleaning supplies, equipment, & accessories/furniture. Reclassed from Admin to Twp Building as items are more general for building. Moved 2021 budget as well.	\$ 7,218	\$ 8,000	\$ 7,905	\$ 8,000	\$ 8,000		
		52500	Maintenance Supplies	Supplies for in-house repairs & maintenance. Electric/plumbing supplies (\$800), Mulch (\$900)	\$ -	\$ 1,500	\$ 1,082	\$ 1,057	\$ 1,700	\$ 200	13%
		53600	Utilities	Utilities: Electric \$16K (warned of increase in new contract but don't have details yet, includes placeholder 25% increase), Propane \$6K, Verizon FOIS \$6K (includes placeholder increase to increase speed of WIFI), Phone system \$8K, Cell phones \$6K.	\$ 47,434	\$ 45,000	\$ 36,888	\$ 37,000	\$ 42,000	\$ (3,000)	-7%
		53601	Utilities (The Pines)	Expect increase in green energy rate in next contract.	\$ 2,305	\$ 2,305	\$ 5,076	\$ 5,500	\$ 8,100	\$ 5,795	251%
		53700	Repair & Maintenance Services	Run-rate of Unplanned 3rd party building/HVAC/plumbing repair (\$4K). Waiting on \$ estimate for Police space reconfiguration, acquired donated furniture and just need wiring & minor adjustments, assuming \$10K. Engineering in GF includes \$10K to evaluate building but remaining building placeholder moved to Capital.	\$ 36,020	\$ 40,000	\$ 1,244	\$ 4,000	\$ 14,000	\$ (26,000)	-65%
		59999	Miscellaneous Expenses	(blank)	\$ (176)	\$ 2,000	\$ 1,572	\$ 1,572	\$ 500	\$ (1,500)	-75%

Kennett Township 2022 Budget
General Fund Expenses

Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2022 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD	2021 Forecast	2022 Budget	\$ 2022 Budget vs. 2021 Budget	% 2022B vs. 2021B
Twp Building	Contracted/ Professional Services	54500	Contracted Services	Planned contracted maintenance services: Meadow trail mowing (\$1K PW does all else), office equipment leases (\$9K), cleaning service (\$12K), bldg security system (\$3K), elevator inspec/maint (\$5K), pest control (\$1K), window cleaning (\$1.5K), carpet & duct cleaning (\$4K), generator (\$3K), misc (\$2K). New Board room Audio Visual system can be capital, \$21K ordering and likely to pay in 2021. Included in 2021 transfers to Capital.	\$ 38,170	\$ 48,500	\$ 30,508	\$ 35,000	\$ 41,500	\$ (7,000)	-14%
Twp Building Total					\$ 130,972	\$ 147,305	\$ 84,276	\$ 92,129	\$ 115,800	\$ (31,505)	-21%
Engineering Services	Contracted/ Professional Services	53130	Engineering Services	Run-rate of \$2K/month general engineering expenses + \$5K for misc project run-rate +\$10K for concept plan for Twp Building enhancements/addition	\$ 54,241	\$ 18,000	\$ 28,935	\$ 32,000	\$ 39,000	\$ 21,000	117%
		53131	Engineering Services - MS4	(2021 Forecast: MS4 bills haven't come through yet. Expecting Revolving Water Fund pushing to 2022. Assuming won't get DEP approval in 2021) Revolving Water Fund (RWF) \$157K; \$30K general MS4 work (annual report, TMDL plan interactions with DEP, RWF support, general basin & MS4 compliance issues).	\$ 113,034	\$ 217,000	\$ 37,531	\$ 37,531	\$ 187,000	\$ (30,000)	-14%
		53132	Engineering Serv - Grant Writing	No expected grant writing or lobbying in 2022	\$ 33,030	\$ 17,500	\$ 17,510	\$ 17,510	\$ -	\$ (17,500)	-100%
		53133	Engineering Serv - Traffic	Engineering for Rt 1/Rt 82/Cedarcroft reclassified to Capital	\$ -	\$ -	\$ -	\$ -	\$ -		
		53134	Planning Serv & Landscape Arch	HOA landscaping inspections required every 4 years. Used 2018 cost adjusted for new developments and raise in engineer rates.	\$ 6,978	\$ 5,000	\$ 193	\$ 193	\$ 8,100	\$ 3,100	62%
		53170	Trail Consultant (Greenway Project)	2021 Forecast includes Chandler Mill Greenway Path (Biohabitats TO5, TO6, TO7, Approved changes) & trail from the Flats to Anson Nixon. Biohabitats Task order 9 is Chandler Mill Final Engineering and can be capitalized. Reclassing accordingly for 2021 and 2022. Do not expect construction in 2022.	\$ 107,272	\$ 15,000	\$ 239,756	\$ 250,000		\$ (15,000)	-100%
		53171	Trail Consultant (W South Street)	\$513K estimate for final design on West South Street. Not including in budget given expense constraints. Ideal to do this design in conjunction with design work for needed Sewer improvements running down West South Street, which is likely a Borough project.							
Engineering Services Total					\$ 314,556	\$ 272,500	\$ 323,924	\$ 337,234	\$ 234,100	\$ (38,400)	-14%
Fire & EMS	Salaries & Benefits	51000	Salaries	(blank)	\$ 12,896	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	100%

Kennett Township 2022 Budget
General Fund Expenses

Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2022 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD	2021 Forecast	2022 Budget	\$ 2022 Budget vs. 2021 Budget	% 2022B vs. 2021B	
Fire & EMS	Maintenance & Operations	53540	Worker's Comp. Insurance (Reimbursed)	WC specifically for Fire companies. 2021 was temporary decrease due to improved claims experience. Increased again for 2022.	\$ 23,105	\$ 23,105	\$ 19,258	\$ 19,258	\$ 23,613	\$ 508	2%	
	Fire & Ambulance	51961	Medical Expenses (Reimb. Insur)	(blank)	\$ 450	\$ -	\$ -	\$ -	\$ -			
		52101	COVID-19 Supplies	(blank)	\$ 2,081	\$ -	\$ -	\$ -	\$ -			
			53630	Hydrant Service	120 currently. +5 hydrants for Kennett Gateway/Pointe. \$436 per hydrant per year	\$ 56,628	\$ 55,272	\$ 47,916	\$ 52,272	\$ 54,452	\$ (820)	-1%
			55000	Misc. Contributions	(blank)	\$ -	\$ -	\$ -	\$ -	\$ -		
			55301	Foreign Fire Tax Contributions	State grant received and passed on to Fire companies; has been reducing slightly each year. Revenue source is a tax on insurance premiums from out-of-state insurance companies.	\$ 72,955	\$ 71,000	\$ 64,167	\$ 64,167	\$ 62,000	\$ (9,000)	-13%
			55302	EMS Commission Funding	32% increase	\$ 469,958	\$ 566,185	\$ 566,185	\$ 566,185	\$ 746,384	\$ 180,199	32%
Fire & EMS Total					\$ 638,072	\$ 715,562	\$ 698,525	\$ 702,881	\$ 887,449	\$ 171,887	24%	
Community Development	Community & Economic Development	54560	Economic Development Office	Previously was Economic Development Director salary via Historical Kennett Square. Position vacant. MOU not approved by Borough and not funded in their budget. Eliminate for 2021 & 2022 due to expense constraints; reconsider for future.	\$ 37,500	\$ -	\$ -	\$ -	\$ -			
		55204	Township Events	(blank)	\$ (398)	\$ -	\$ -	\$ -	\$ -			
			55305	Deer Management Committee	Supports Kennett PD, PSP Troop Avondale, & PA Game Commission to assist with hunting related issues such as trespassing. Funds provide trespassing signs and related hunting safety material. Didn't need 2021 funds as had remaining stock from previous years.	\$ -	\$ 250	\$ -	\$ -	\$ 500	\$ 250	100%
			55407	Brandywine Vly Scenic Byway Com	Annual contribution. Joint effort across many municipalities that we are already committed to.	\$ 500	\$ 600	\$ 500	\$ 500	\$ 600		
			55408	Environmental Advisory Committ.	No request made for 2022	\$ 2,494	\$ -	\$ -	\$ -	\$ -		
			55409	Payments to other Gov't bodies	No generic committee money. Special projects would hit specific line items	\$ -	\$ -	\$ -	\$ -	\$ -		
			55410	Trails and Sidewalk Committee	Many projects underway. Budget is specifically under those project categories.	\$ -	\$ -	\$ -	\$ -	\$ -		
			55411	Historic Commission	2022 Educational & Programming: Annual Program & Operating Budget; Chester County membership dues; Flat to 2021 Budget. Consulting for historic reviews not included but can be presented to Board if they arise for approval.	\$ 6,767	\$ 1,500	\$ 1,200	\$ 1,500	\$ 1,500		
			55412	Land Stewardship Program	Individual items supported directly through Barkingfield budget.	\$ 5,000	\$ -	\$ -	\$ -	\$ -		
Community Development Total					\$ 51,863	\$ 2,350	\$ 1,700	\$ 2,000	\$ 2,600	\$ 250	11%	

Kennett Township 2022 Budget
General Fund Expenses

Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2022 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD	2021 Forecast	2022 Budget	\$ 2022 Budget vs. 2021 Budget	% 2022B vs. 2021B
Contributions	Community & Economic Development	55200	Mushroom Festival	No request received. Assume same as last year	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500		
		55201	Holiday Village (Reimbursable)	Not laying out funds	\$ -	\$ -	\$ -	\$ -	\$ -		
		55401	Kennett Area Senior Center	Funds help with Health & Wellness Programs, education workshops, & socialization to support emotional well-being. Also supports Info & Assistance Program & Medicare Counseling to help elderly navigate a complex and ever-changing society.	\$ 2,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,500	\$ 500	25%
		55402	Historic Kennett Square	Annual contribution	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000		
		55403	Brandywine Red Clay Alliance	Annual membership (\$1k); Contribution (\$1k); Christina Watershed membership (\$950)	\$ 1,000	\$ 1,950	\$ 1,950	\$ 1,950	\$ 2,950	\$ 1,000	51%
		55404	Kennett Flash	Did not fund in 2021 budget	\$ 1,000	\$ -	\$ -	\$ -	\$ -		
		55405	SCCOOT transportation service	To help fund the Chescobus which is being negatively impacted by labor shortages, pay scale increases, fleet requirements and fuel costs. Reduction include staying flat to 2021 vs. request of \$5K.	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000		
		55406	Library Scholarship Program	Did not fund in 2021 budget	\$ -	\$ -	\$ -	\$ -	\$ -		
		55413	Contributions - TLC	2021 expense is hold-over from 2020. \$31K for 2021 also under Barkingfield & Sparhill per maintenance contract. 2022: \$60K contract for maintenance work done by TLC. This is shown under Barkingfield and Sparhill.		\$ -	\$ 72,000	\$ 72,000	\$ -		
		55414	Kennett Area Community Service	Request to support perishable items food cupboard, emergency assistance program and Bridges Out of Poverty workshops. Budget reductions include granting only \$5K vs. request for \$20K.	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	100%
Contributions Total					\$ 31,500	\$ 28,450	\$ 100,450	\$ 100,450	\$ 34,950	\$ 6,500	23%
Economic Development	Community & Economic Development	54570	Sustainable Development Office	No current initiatives requiring funding	\$ -	\$ -	\$ -	\$ -	\$ -		
Economic Development Total					\$ -	\$ -	\$ -	\$ -	\$ -		
Insurance	Maintenance & Operations	53510	Property & Liability Insurance	Latest estimate from insurance carrier	\$ 80,853	\$ 86,500	\$ 81,591	\$ 81,591	\$ 88,500	\$ 2,000	2%
		53530	Bonds	\$4M Treasurer Bond; \$1M Township Manager Bond	\$ 8,510	\$ 8,800	\$ 5,480	\$ 5,480	\$ 9,000	\$ 200	2%
		53540	Worker's Comp. Insurance	Non-uniform portion of WC, some of actuals still to be reclassified to Police; 2021 was temporary decrease due to improved claims experience. Increased again for 2022.	\$ 36,547	\$ 39,602	\$ 42,431	\$ 42,431	\$ 37,824	\$ (1,778)	-4%

Kennett Township 2022 Budget
General Fund Expenses

Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2022 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD	2021 Forecast	2022 Budget	\$ 2022 Budget vs. 2021 Budget	% 2022B vs. 2021B
Insurance	Maintenance & Operations	53541	Worker's Comp Payment (Reimb.)	Not budgeted. If injury occurs, we pay employee and then get reimbursed by WC.	\$ (0)	\$ -	\$ -	\$ -	\$ -		
Insurance Total					\$ 125,910	\$ 134,902	\$ 129,502	\$ 129,502	\$ 135,324	\$ 422	0%
IT Services	Contracted/ Professional Services	52130	IT Supplies & Equipment	2021 Forecast: 2 laptops for new hires + 1 for storm water inspection employee. New monitors needed for some staff. 2022 likely wouldn't need any new computers but including one for replacement/contingency	\$ 6,662	\$ 6,500	\$ 452	\$ 7,398	\$ 2,250	\$ (4,250)	-65%
		54520	IT Services	All Covered Monthly Support, MS and network licenses, enhanced cyber security (\$32.3K); CivicPlus website (\$3.8K); Cityforce Permit System (\$3.2K); Laserfische doc storage (\$2K); Adobe (\$1.8K); Zoom (\$1K); AV support (\$3.5K), Misc. (\$2K)	\$ 57,762	\$ 41,120	\$ 38,757	\$ 41,120	\$ 49,600	\$ 8,480	21%
		54521	IT Systems - Finance/Accounting	Started breaking out in 2021. Payroll software & services (\$4K); Sage Intaact GL (\$25.5K annual license split 70% Admin IT Dept, 15% Sewer, 15% Police + \$1,400 minor control enhancements that will save staff more than that in time).		\$ 28,500	\$ 26,229	\$ 31,735	\$ 22,900	\$ (5,600)	-20%
IT Services Total					\$ 64,424	\$ 76,120	\$ 65,437	\$ 80,253	\$ 74,750	\$ (1,370)	-2%
Library	Community & Economic Development	55304	Contribution - Library Bldg	Library requested donation for construction of the new library. In lieu of a tax increase, the contribution will be funded by the General Fund. \$121K/year for 6 six years. 2022 will be the 3rd year.	\$ 121,000	\$ 121,000	\$ 121,000	\$ 121,000	\$ 121,000		
Library Total					\$ 121,000	\$ 121,000	\$ 121,000	\$ 121,000	\$ 121,000		
Open Space	Maintenance & Operations	54540	Grant Expenses	2022 No known new projects. 2021 Expenses: PECO Open Space Grant received upfront in 2020; some expenses unexpectedly carried into 2021 (therefore not budgeted but covered by cash grant received in 2020).	\$ 34,028	\$ -	\$ 4,038	\$ 4,038	\$ -		
		55300	Payments to other Gov't bodies	Real Estate Taxes for Meadows property. Land was exempt. Building not exempt but tiny assessed value. Total tax less than \$100/year. 2021 Spar Hill hit General Fund. Moving Spar Hill back to Open Space for 2022.	\$ 18,577	\$ 21,000	\$ 18,234	\$ 18,234	\$ 100	\$ (20,900)	-100%
	Contracted/ Professional Services	54500	Contracted Services	2021: no budget. Carry-over from budgeted 2020 Open Space expense. Maintenance work by TLC. Future work directly under respective property (Barkingfield/SparHill)		\$ -	\$ 4,200	\$ 4,200	\$ -		
Open Space Total					\$ 52,605	\$ 21,000	\$ 26,471	\$ 26,471	\$ 100	\$ (20,900)	-100%
Parks & Property	Contracted/ Professional Services	54500	Contracted Services	Budgeted under Open Space fund			\$ 880	\$ 990			

Kennett Township 2022 Budget
General Fund Expenses

Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2022 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD	2021 Forecast	2022 Budget	\$ 2022 Budget vs. 2021 Budget	% 2022B vs. 2021B
Parks & Property	Contracted/ Professional Services	54502	Contracted Services - Barkingfield	TLC contract work to maintain Barkingfield will be booked in the Open Space Fund. General maintenance is also eligible for Open Space funds. Other 2021 includes grant expense carried over from 2020.	\$ 6,912	\$ -	\$ 4,798	\$ 4,798			
		54503	Contracted Services - Spar Hill	TLC contract work to maintain Spar Hill will be booked in the Open Space Fund. General maintenance is also eligible for Open Space funds.			\$ 113	\$ 113			
	Community & Economic Development	53600	Utilities	Wifi for Barkingfield. \$125/month			\$ 469	\$ 617	\$ 1,500	\$ 1,500	100%
		55303	Contribution - Park & Rec Board	This contribution helps offset the cost of sports programs, summer camps and assists in the maintenance of Pennock Park, the playground and walking trail for the community. KAPRB is a non-profit org. Without assistance, costs will increase for participants. They have not been able to secure grants. KAPRB presented a BOS meeting. Final decision was \$12.5K. Increase from 2020 but still below previous levels.	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 12,500	\$ 2,500	25%
		55400	Parks & Prop - Anson Nxn Author	\$17,062.50 per quarter. 2021 budgeted in Open Space but approved by Board for General Fund via budget ammendment.	\$ 46,350	\$ -	\$ 65,000	\$ 65,000	\$ 68,250	\$ 68,250	100%
		52462	Supplies - Barkingfield Park	2021 actuals: grant carried over from 2020. Wifi set-up at Barkingfield. Barkingfield expenses will be in Open Space in 2022.			\$ 4,156	\$ 4,156			
		52463	Supplies - Spar Hill	(blank)			\$ 316		\$ 316	\$ 316	100%
		55306	Contribution - Brandywine Valley Sports & Recreation	(blank)					\$ 5,000	\$ 5,000	100%
Parks & Property Total					\$ 53,262	\$ 10,000	\$ 85,732	\$ 85,674	\$ 87,566	\$ 77,566	776%
Refund of Prior Year Revenue	Maintenance & Operations	53191	Refund of Prior Year Revenue	Not a budgeted item. If assessment changes go into effect for prior year, tax refund has to come from Twp (not tax collector).	\$ 496	\$ -	\$ 1,427	\$ 1,427	\$ -		
Refund of Prior Year Revenue Total					\$ 496	\$ -	\$ 1,427	\$ 1,427	\$ -		
Grand Total					\$ 5,088,600	\$ 5,579,147	\$ 5,588,012	\$ 5,747,512	\$ 6,300,599	\$ 721,451	13%

General Fund Transfers to Capital Fund

	2021 Budget	2021 YTD	2021 Forecast	2021 Year-end Transfers
Transfers to Capital Fund				
Interfund Transfers				
Trns to Capital (Bldgs Twp)		\$ (10,193)	\$ (51,000)	\$ (40,807)
Trns to Capital (Greenway)	\$ (230,000)	\$ (234,163)	\$ (367,852)	\$ (133,690)
Interfund Transfers - Police				
Trns to Capital (Veh & Equip Police)	\$ -	\$ (45,406)	\$ (45,406)	\$ -
Interfund Transfers - PW				
Trns to Capital (Bldgs PW)	\$ (85,000)	\$ -	\$ (118,350)	\$ (118,350)
Trns to Capital (Drainage)	\$ (150,000)	\$ (36,468)	\$ (214,990)	\$ (178,522)
Trns to Capital (Other Road Resurfacing)	\$ (33,000)	\$ (43,155)	\$ (43,155)	\$ -
Trns to Capital (Rt82/1/Ccroft)	\$ -	\$ (344,345)	\$ (344,345)	\$ -
Trns to Capital (Veh & Equip PW)	\$ -	\$ -	\$ (99,000)	\$ (99,000)
Transfers to Capital Fund Total	\$ (498,000)	\$ (713,729)	\$ (1,284,098)	\$ (570,369)

Kennett Township 2022 Budget Draft
General Fund Expenses for Select Departments

										12/28/2021		
Sage Dept Name	Sage GL	Sage GL Account Name	2022 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD	2021 Forecast	2022 Budget	\$ 2022 Budget vs. 2021 Budget	% 2022B vs. 2021B		
Interfund Transfers	57000	Trns to Capital (Misc)	\$228K 2022 for build to general capital reserve, not specifically allocated. PLUS \$160K from general millage tax increase of .02%.	\$ -	\$ -	\$ -	\$ -	\$ (388,000)				
	57020	Trns to Capital (Greenway)	Assume grant extension to construct Chandler Mill Road trail in 2023	\$ (426,735)	\$ (230,000)	\$ (234,163)	\$ (367,852)	\$ (392,002)	\$ 234,163	-100%		
	57071	Trns to Capital (Bldgs Twp)	New AV system in Board meeting room should be capitalized and expected to pay in 2021. Also including \$30K transfer in 2021 to Capital intended for major building repairs/HVAC.			\$ (10,193)	\$ (51,000)		\$ 10,193	-100%		
Interfund Transfers Total				\$ (426,735)	\$ (230,000)	\$ (244,355)	\$ (418,852)	\$ (780,002)	\$ 244,355	-100%		
Interfund Transfers - PW	57010	Trns to Capital (Rt82/1/Ccroft)	Rt82/1/Cedarcroft grant work. (Forecast updated 12-23 for one more bill)	\$ (51,343)	\$ -	\$ (344,345)	\$ (344,345)	\$ (374,468)	\$ 344,345	-100%		
	57030	Trns to Capital (TrafficSignal)	(blank)	\$ (36,166)	\$ -	\$ -	\$ -	\$ -				
	57050	Trns to Capital (Paving)	2022 Expect to use entire Liquid Fuels Grant amount (\$308K) with excess funded from Capital/General Fund amount (\$154K). Total of \$461K includes first step of three steps of road widening and reconstruction on Burrows Run (\$204K) and Rosedale (Bayard to McFarlan \$124K) plus South Ridge Drive (\$82K) & Hillingham (\$51K) previously deferred. Total still defers Steps 2 & 3 of reconstruction work on Burrows Run and Rosedale. All would be \$1,274,000.	\$ -	\$ -	\$ -		\$ (154,000)				
	57070	Trns to Capital (Bldgs PW)	Garage Door Replacement (\$28K). Garage Roof Replacement (Est \$90K). Roof was budgeted in 2021 but held off due to shortage and cost of materials, labor, etc. Recommend transfer funds from General Fund to Capital Fund at end of 2021 so not repeated in GF budget for 2022.	\$ -	\$ (85,000)	\$ -	\$ (118,350)	\$ -				
	57060	Trns to Capital (Drainage)	Large drainage project (pipe replacement in Davenport). Multi-year project. Lower end going out to bid now but may not be completed until 2022 due to material shortage. Recommend transfer to capital in 2021. Upper Davenport \$250K required in future but aiming to defer to 2023 (as part of budget reductions).	\$ -	\$ (150,000)	\$ (36,468)	\$ (214,990)		\$ 36,468	-100%		
	57051	Trns to Capital (Other Road Resurfacing)	Oil & Chip is intended to extend the life of pavement between major pavement runs. Reclassed to Capital. Bayard Road (E Marb to Rosedale \$58.5K) + Bayard (Rosedale to Hillendale \$34.6K) + E. Hillendale (Rosedale to Bayard \$48.3K)		\$ (33,000)	\$ (43,155)	\$ (43,155)	\$ (142,000)	\$ 43,155	-100%		
	57001	Trns to Capital (Veh & Equip PW)	2021 Forecast - recommend to transfer funds from GF to Capital in 2021 for Dump Truck purchase in 2022, utilizing surplus in 2021 (updated amount 11-17 as original \$52K was just the chassis with cab; additional \$46K includes the hydraulics, dump body, plow, etc) Reductions include holding of on Backhoe and Loader.	\$ (13,860)	\$ -	\$ -	\$ (99,000)					
	57052	Trns to Capital (Other Road Projects)	Five points: don't start until 2023.			\$ -						
Interfund Transfers - PW Total				\$ (101,368)	\$ (268,000)	\$ (423,968)	\$ (819,840)	\$ (670,468)	\$ 423,968	-100%		

Kennett Township 2022 Budget Draft
General Fund Expenses for Select Departments

Sage Dept Name	Sage GL	Sage GL Account Name	2022 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD	2021 Forecast	2022 Budget	\$ 2022 Budget vs. 2021 Budget	% 2022B vs. 2021B
Interfund Transfers - Police	57002	Trns to Capital (Veh & Equip Police)	Not planning to buy a Police vehicle in 2022 as no vehicles are presently up for replacement. If budget can support would recommend transferring \$50K to capital to keep even from GF. Not including at this point. (2021 forecast includes crashed veh replacement to be reimbursed by insur.)	\$ (103,120)	\$ -	\$ (45,406)	\$ (45,406)	\$ -	\$ 45,406	-100%
Interfund Transfers - Police Total				\$ (103,120)	\$ -	\$ (45,406)	\$ (45,406)	\$ -	\$ 45,406	-100%
Grand Total				\$ (631,224)	\$ (498,000)	\$ (713,729)	\$ (1,284,098)	\$ (1,450,470)	\$ 713,729	-100%

**Kennett Township 2022 Budget
Capital**

					Actuals as of	12/28/2021			
Type	Sage Accour	Sage Acct Name	2022 Comment		2020 Actuals	2021 Budget	2021 Actuals	2021 Forecast	2022 Budget
Revenue	(blank)	44151	Interest Income	(blank)			\$ 41	\$ 41	
Revenue Total							\$ 41	\$ 41	
Interfund Transfers - In	(blank)	49201	Transfer from General Fund	2021 forecast includes transfer of 2021 surplus from General Fund to Capital Fund to seed Capital Fund for future expenses. Est based on Davenport drainage project, PW building repairs & PW/Police vehicle planning.			\$ 713,729	\$ 1,284,098	\$ 1,450,470
Interfund Transfers - In Total							\$ 713,729	\$ 1,284,098	\$ 1,450,470
Expense	Capital Construction	52455	Drainage Materials	Large drainage project (pipe replacement in Davenport). Just completed big for lower Davenport but will execute in 2022. Upper Davenport \$250K required in future but aiming to defer to 2023 (as part of budget reductions).	\$ -	\$ 150,000	\$ -	\$ -	\$ 185,000
		56110	Capital Construction	Garage Roof Replacement (Est \$90K). Garage Door Replacement (\$30K). Roof was budgeted in 2021 but held	\$ -	\$ 85,000	\$ -		\$ 120,000
	Engineering	53130	Engineering Services	Engineering for Davenport Project: Construction Mgmt/Inspection for 1st part \$25K. \$15K for engineering design/bidding assistance for 2nd part.			\$ 39,893	\$ 39,893	\$ 40,000
	Grant	53132	Engineering Serv -Grant Writing	None expected	\$ 1,779	\$ -	\$ -	\$ -	\$ -
	Grant (Bridge & Trails)	53135	Engineering Serv - Trail	(blank)	\$ 7,369	\$ -	\$ -	\$ -	\$ -
		53170	Trail Consultant (Greenway Project)	Biohabitats Task order 9 is Chandler Mill Final Engineering and can be capitalized. Reclassing accordingly. Remaining \$277K in 2022 minus grant reimbursable and match shown separately on lines below (\$217.6K and \$93K, respectively). 2022 also includes \$115K estimate for potential out of scope items required for permitting. Do not expect construction in 2022.			\$ 234,163	\$ 120,853	\$ 392,003
		54541	Grant Expenses (Match)	Match portion: The Greenway Grant allows for 10% engineering expenses (170K * 10%) with an associated match of \$72,857. Then the approx. \$68K in environmental work could be reimbursed outside the engineering cap at the 70/30 split (\$20K match).	\$ -	\$ 1,000	\$ -	\$ 93,257	
			Grant Expenses (Reimbursable)	Reimbursable portion: The Greenway Grant allows for 10% engineering expenses (1.7M grant * 10%). Then the approx. \$68K in environmental work could be reimbursed outside the engineering cap at the 70/30 reimb/match split (\$47.6K reimb). Expect reimbursement will be in 2022.			\$ -	\$ 217,600	

**Kennett Township 2022 Budget
Capital**

Type	Sage Account Sage Acct Name			2022 Comment	2020 Actuals	2021 Budget	2021 Actuals	2021 Forecast	2022 Budget
	Expense								
	Grant (Bridge & Trails)	56110	Capital Construction (Greenway)	2021 Actuals: Final Lobar bill for Chandler Mill Bridge construction 2022 Budget: No constructions anticipated in 2022 for Greenway.	\$ 509,226	\$ 240,000	\$ 9,044	\$ 9,044	
	Grant (Green Light Match)	54542	Grant Expenses	(blank)	\$ 61,556	\$ -	\$ -		
	Grant (Magnolia Underpass)	56110	Capital Construction (Magnolia)	(blank)	\$ -	\$ -			
	Grant (Rt82/1/Cedarcroft)	53133	Engineering Serv -Traffic	Rt82/1/Cedarcroft grant engineering work; reimbursable			\$ 38,009	\$ 26,000	
		54542	Grant Expenses (Reimbursable Rt1-82)	Rt82/1/Cedarcroft construction; All except \$38K reimbursable by grant	\$ 36,166		\$ 306,336	\$ 306,336	\$ 374,468
	Roads	52457	Oil & Chip	(Moved to Capital Fund) Oil & Chip is intended to extend the life of pavement between major pavement runs. Bayard Road (E Marb to Rosedale \$58.5K) + Bayard (Rosedale to Hillendale \$34.6K) + E. Hillendale (Rosedale to Bayard \$48.3K)		\$ 33,000	\$ 43,155	\$ 43,155	\$ 142,000
		56100	Capital Construction - Road Paving	2022 Expect to use entire Liquid Fuels Grant amount with excess funded from Capital/General Fund amount. Total of \$461K includes first step of three steps of road widening and reconstruction on Burrows Run (\$204K) and Rosedale (Bayard to McFarlan \$124K) plus South Ridge Drive (\$82K) & Hillingham (\$51K) previously deferred. Total still defers Steps 2 & 3 of reconstruction work on Burrows Run and Rosedale. All would be \$1,274,000.	\$ -	\$ -	\$ -	\$ -	\$ 462,000
	Vehicle & Equipment	57400	Veh-Equip (to capitalize)	Not planning to buy a vehicle in 2022, but will transfer to capital fund for future purchases. No vehicles are presently up for replacement.	\$ 41,575	\$ 55,333	\$ 79,514	\$ 44,584	\$ -
				2022 Dump Truck purchase \$99K, funds transferred from GF in 2021 utilizing surplus in 2021 Reductions include holding of on Backhoe and Loader.	\$ -	\$ -	\$ -		\$ 99,000
				AV system for Board meeting room; may carry into 2022			\$ -	\$ 21,000	
Expense Total					\$ 657,670	\$ 564,333	\$ 750,113	\$ 921,722	\$ 1,814,471
Net Gain/(Loss)					\$ (657,670)	\$ (564,333)	\$ (36,343)	\$ 362,417	\$ (364,001)

**Kennett Township 2022 Budget
Sewer**

Type	Sage Account#	Sage Acct Name	2022 Comment	2020	2021 Budget	2021 Forecast	2022 Budget	\$ 2022 Budget	% 2022
				Actuals				vs. 2021	Budget
								Forecast	vs. 2021
Revenue	46412	Sewer Fees	2022 estimated revenue = 2021 billings plus new accounts	\$ 793,703	\$ 1,228,186	\$ 1,287,811	\$ 1,352,787	\$ 64,976	5%
	46451	Interest Income (Sewer)	Increase in banking fees lowers monthly balance which is lowering interest income.	\$ 2,672	\$ 2,000	\$ 500	\$ 1,000	\$ 500	100%
	46499	Misc Sewer Income	Sewer Certifications increased in cost from \$5 to \$20 in 2021. Increasing slightly as refinancing and buying/selling has been trending high.	\$ 2,815	\$ 2,500	\$ 2,800	\$ 3,000	\$ 200	7%
Revenue Total				\$ 799,190	\$ 1,232,686	\$ 1,291,111	\$ 1,356,787	\$ 65,676	5%
Expense	51000	Salaries	Allocation	\$ -	\$ 86,921	\$ 86,497	\$ 96,603	\$ 10,106	12%
	51800	Salaries, Overtime	Budget is sitting in General Fund			\$ 3,000	\$ -	\$ (3,000)	-100%
	51920	Social Security & Medicare	SS 6.2%; Medicare 1.45% of salaries	\$ -	\$ 6,649	\$ 6,626	\$ 7,390	\$ 764	12%
	51940	Unemployment Taxes	(blank)	\$ -	\$ -				
	51960	Medical & Dental Insurance	2022 Final rates came in at a 3.35% increase	\$ 12,607	\$ 18,630	\$ 17,962	\$ 22,916	\$ 4,954	28%
	51970	Employee Pension Plan	(blank)	\$ -	\$ -				
	51980	Life, Disability, H&L Insurance	Allocation	\$ 302	\$ 1,001	\$ 966	\$ 1,098	\$ 132	14%
	51990	Employee Savings Plan	Allocation	\$ -	\$ 2,608	\$ 2,595	\$ 2,898	\$ 303	12%
	53130	Engineering Services	Typical run-rate for general assistance + annual DEP required Chapter 94 report + Act 537 Plan (Phase 1 \$75K 2021 (Phase 2 \$75K 2022)) + Planning to Operationalize Phase I (\$7.5K). If the Township postpones the Act 537 planning it will exacerbate the current risk of stopping/stalling development due to lack of public sewer capacity. Additional \$75k for I&I research/testing/recommendations.	\$ 74,896	\$ 110,000	\$ 55,000	\$ 185,000	\$ 130,000	236%
	53140	Legal Services	Keeping budget as placeholder for contingency	\$ 228	\$ 1,500	\$ 1,500	\$ 1,500		
	53190	Sewer Water Readings	No expected change in water rate from CWA	\$ 1,600	\$ 2,000	\$ 2,000	\$ 2,000		
53420	Printing & Advertising	Cost of Sewer Bills printed and mailed - do not anticipate a major increase.		\$ 2,400	\$ 2,500	\$ 2,500			
53510	Property & Liability Insurance	Increasing for normal rate increase.	\$ -	\$ 8,000	\$ 6,089	\$ 6,500	\$ 411	7%	

**Kennett Township 2022 Budget
Sewer**

Type	Sage Account#	Sage Acct Name	2022 Comment	2020 Actuals	2021 Budget	2021 Forecast	2022 Budget	\$ 2022 Budget vs. 2021 Forecast	% 2022 Budget vs. 2021 Forecast
Expense	53600	Utilities	Electricity (\$15,700) anticipate increase of 7%; CWA (\$900); Borough (\$300); FIOS (\$1450) increased by 2%; Verizon Phones (\$5700); Propane (\$500)	\$ 15,177	\$ 23,100	\$ 23,100	\$ 24,550	\$ 1,450	6%
	53640	Sewer Treatment, KS Borough	Forecast includes Q3 2020 payments. Budgeted for Q4 2021-Q3 2022 @ \$210k per Quarter	\$ 542,627	\$ 831,000	\$ 1,038,252	\$ 840,000	\$ (198,252)	-19%
	53641	Sewer Treatment, E Marlborough	4 quarters @ \$15,065 each	\$ 45,195	\$ 60,260	\$ 60,260	\$ 60,260		
	53700	Repair & Maintenance Services	Services for the 4 other pump stations + \$5000 for contingency + Gear rental for video inspection of Sewer Gravity mains (est 2 miles per year) @ \$2.60 per lineal foot (\$27,000)	\$ -	\$ 18,000	\$ 12,260	\$ 47,890	\$ 35,630	291%
	53701	Repair & Maint - Ashford PS	Getting quotes for emergency maint, wet well cleaning, sandbed and septic pumping. Current run rates = \$1500/mth for emergency maint; \$4800/yr for sandbed and septic pumping of Ashford; \$605/3x year for wet wells; 2020 actuals include Capital reconstruction of sand bed - increasing maint costs will help prevent emergency situations.	\$ -	\$ 20,000	\$ 76,415	\$ 24,615	\$ (51,800)	-68%
	53702	Repair & Maint - Creek Rd	Sewer Pumping Creek Rd	\$ -	\$ -	\$ 2,400	\$ 2,400		
	53900	Bank Service Charges/Fees	Absorbing credit card fees for Sewer payments; Fulton fee rates are also running about \$500/month for LockBox.	\$ 1,953	\$ 3,200	\$ 7,000	\$ 7,000		
	54520	IT Services	\$6500 for annual maint agreement for sewer system; \$4000 allocations for G/L.	\$ 14,295	\$ 15,500	\$ 15,500	\$ 10,500	\$ (5,000)	-32%
	59999	Miscellaneous Expenses	Sewer Fee refunds to residents for overpayments	\$ 11,056	\$ 3,000	\$ 3,000	\$ 3,000		
Expense Total				\$ 719,936	\$ 1,213,769	\$ 1,422,922	\$ 1,348,620	\$ (74,302)	-5%
Net Gain/(Loss)				\$ 79,254	\$ 18,917	\$ (131,811)	\$ 8,167	\$ 139,978	-106%

**Kennett Township 2022 Budget
Sewer (Capital)**

					Actuals as of 10/20/2021					
Type	Sage Accour	Sage Acct Name	2022 Comment	2020 Actuals	2021 Budget	2021 Forecast	2022 Budget	\$ 2022 Budget vs. 2021 Budget	% 2022 Budget vs. 2021 Budget	
Revenue	Fees	46411	Sewer Tapping Fee	2022 = Kennett Gateway of 113 EDUs, 6 EDU's for Avello, and 2 EDU's estimated for residential tapping.	\$ 273,583	\$ 234,112	\$ 21,948	\$ 885,236	\$ 651,124	278%
		46413	Sewer Improvement Fee	(blank)	\$ 14,300	\$ -				
Revenue Total				\$ 287,883	\$ 234,112	\$ 21,948	\$ 885,236	\$ 651,124	278%	
Expense	Sewer	53642	Sewer Tapping Passthrough	Forecast: Tapping fees due to Borough (44 EDUs @ \$2317 each). Budget: passthrough of incoming tapping fees.	\$ -	\$ 70,234	\$ 200,376	\$ 270,677	\$ 200,443	285%
		56110	Capital Construction	Need to replace 3 electrical panels in Ashford at \$10k each.	\$ 551,067	\$ -		\$ 30,000	\$ 30,000	100%
		57400	Veh-Equip (to capitalize)	Need 3 generators for Ashford PS at \$3k each.	\$ 47,966	\$ -		\$ 9,000	\$ 9,000	100%
Expense Total				\$ 599,034	\$ 70,234	\$ 200,376	\$ 309,677	\$ 239,443	341%	
Net Gain/(Loss)				\$ (311,151)	\$ 163,878	\$ (178,428)	\$ 575,559	\$ 411,681	251%	

**Kennett Township 2022 Budget
Open Space Fund**

Type	Sage Account: Sage Acct Name	2022 Comment	2020 Actuals	2021 Budget	2021 Forecast	2022 Budget	\$ 2022 Budget vs. 2021 Budget	% 2022 Budget vs. 2021 Budget	
Revenue	41022	Earned Income Tax	2021 Forecast assumes continuation of 32% growth vs 2019. 2022 Budget Est assumed 3% growth over 2021 Forecast. Growth rate of Open Space EIT is stronger than General Fund EIT, which indicates ever stronger earning for Kennett Residents.	\$ 753,697	\$ 770,000	\$ 939,840	\$ 968,035	\$ 198,035	26%
	43870	Fee in Lieu Contribution	No active development projects paying Fees in Lieu of Open Space.	\$ 5,400	\$ -				
	44151	Interest Income	(blank)	\$ 2,018	\$ 2,519	\$ 1,000	\$ 500	\$ (2,019)	-80%
	45704	Private Grant	(blank)	\$ -	\$ -				
Revenue Total			\$ 761,115	\$ 772,519	\$ 940,840	\$ 968,535	\$ 196,016	25%	
Expense	51000	Salaries	No salaries hitting Open Space. Could allocate most of summer laborer to Open Space for mowing and park/open space maintenance.		\$ -				
	53900	Bank Service Charges/Fees	(blank)	\$ 55	\$ -				
	54500	Contracted Services	(blank)	\$ -	\$ -				
	54502	Contracted Services - Barkingfield	TLC contract work to maintain Barkingfield. Assist volunteers with management plan, manage and coordinate volunteer events, assist with conservation easement. Open Space eligible items: Weed control, plants (\$3K), Porta potty (\$1400).	\$ 328	\$ 4,000	\$ 5,000	\$ 10,500	\$ 6,500	163%
	54503	Contracted Services - Spar Hill	Spar Hill/Lord Howe Maintenance by TLC. Maintain trails via mowing and clearing, manage & coordinate volunteer events related to tree planting, assist with tree cage maintenance, coordinate summer intern work on projects and invasive management	\$ 178	\$ 325,000	\$ 26,000	\$ 53,500	\$ (271,500)	-84%
	54504	Contracted Services - Lord Howe	(blank)	\$ -	\$ -				
	54542	Grant Expense (Reimb)	(blank)	\$ 16,092	\$ -				
	54710	Debt - Principal	10 year, \$5M loan @ 1.34%	\$ -	\$ 455,000	\$ 455,000	\$ 480,000	\$ 25,000	5%
	54720	Debt - Interest	10 year, \$5M loan @ 1.34%	\$ -	\$ 83,936	\$ 83,750	\$ 60,903	\$ (23,033)	-27%
	55300	Payments to other Gov't bodies	Real Estate Taxes for Spar Hill. Building not yet exempt. Appealed but no result yet	\$ 2,357	\$ 2,500		\$ 18,000	\$ 15,500	620%
	55303	Contribution - Park & Rec Board	In General Fund	\$ -	\$ -				
	55400	Parks & Prop - Anson Nxn Author	In General Fund	\$ 15,450	\$ 65,000			\$ (65,000)	-100%
	55413	Contributions - TLC	Replaced with fees for particular services in Contracted Services.	\$ 24,000	\$ 100,000			\$ (100,000)	-100%
	56110	Capital Construction	(blank)	\$ 37,788	\$ -				
	57201	Easement Expenses	(blank)	\$ 7,804	\$ 5,000	\$ 7,000		\$ (5,000)	-100%
59999	Miscellaneous Expenses	(blank)	\$ -	\$ -					
Expense Total			\$ 104,052	\$ 1,040,436	\$ 576,750	\$ 622,903	\$ (417,533)	-40%	
Net Gain/(Loss)			\$ 657,063	\$ (267,917)	\$ 364,090	\$ 345,632	\$ 613,550	-229%	
<p>Note: next steps for Spar Hill are still underway; once determined, a budget ammendment would likely be required if major planning work or any construction or preservation work took place. Additionally, any land acquisition would be separately approved.</p>									

**Kennett Township 2022 Budget
Liquid Fuels Fund**

Type	Sage Account: Sage Acct Name	2022 Comment	2020 Actuals	2021 Budget	2021 Forecast	2022 Budget	\$ 2022 Budget vs. 2021 Budget	% 2022 Budget vs. 2021 Budget	
Revenue	44151	Interest Income	(blank)			\$ 145	\$ 50	\$ 50	100%
	45502	Liquid Fuels Grant, State	2022 estimate from PennDot	\$ 308,980	\$ 279,715	\$ 286,973	\$ 283,791	\$ 4,076	1%
	45503	State Road Turnback Payments	2022 estimate from PennDot	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200		
Revenue Total			\$ 334,180	\$ 304,915	\$ 312,318	\$ 309,041	\$ 4,126	1%	
Expense	56100	Capital Construction - Road Pavin	2021 Increase over budget was approved by Board; driven by rising prices 2022 Expect to use entire grant amount. Request of \$461K includes first step of three steps of road widening and reconstuction on Burrows Run (\$204K) and Rosedale (Bayard to McFarlan \$124K) plus South Ridge Drive (\$82K) & Hillingham (\$51K) previously deferred. Total still defers Steps 2 & 3 of reconstruction work on Burrows Run and Rosedale. All would be \$1,274,000.	\$ 307,388	\$ 323,000	\$ 346,573	\$ 308,000	\$ (15,000)	-5%
Expense Total			\$ 307,388	\$ 323,000	\$ 346,573	\$ 308,000	\$ (15,000)	-5%	
Net Gain/(Loss)			\$ 26,792	\$ (18,085)	\$ (34,254)	\$ 1,041	\$ 19,126	-106%	