
2021 Budget Discussion

BOS Meeting Session 1 of 7, October 6, 2021

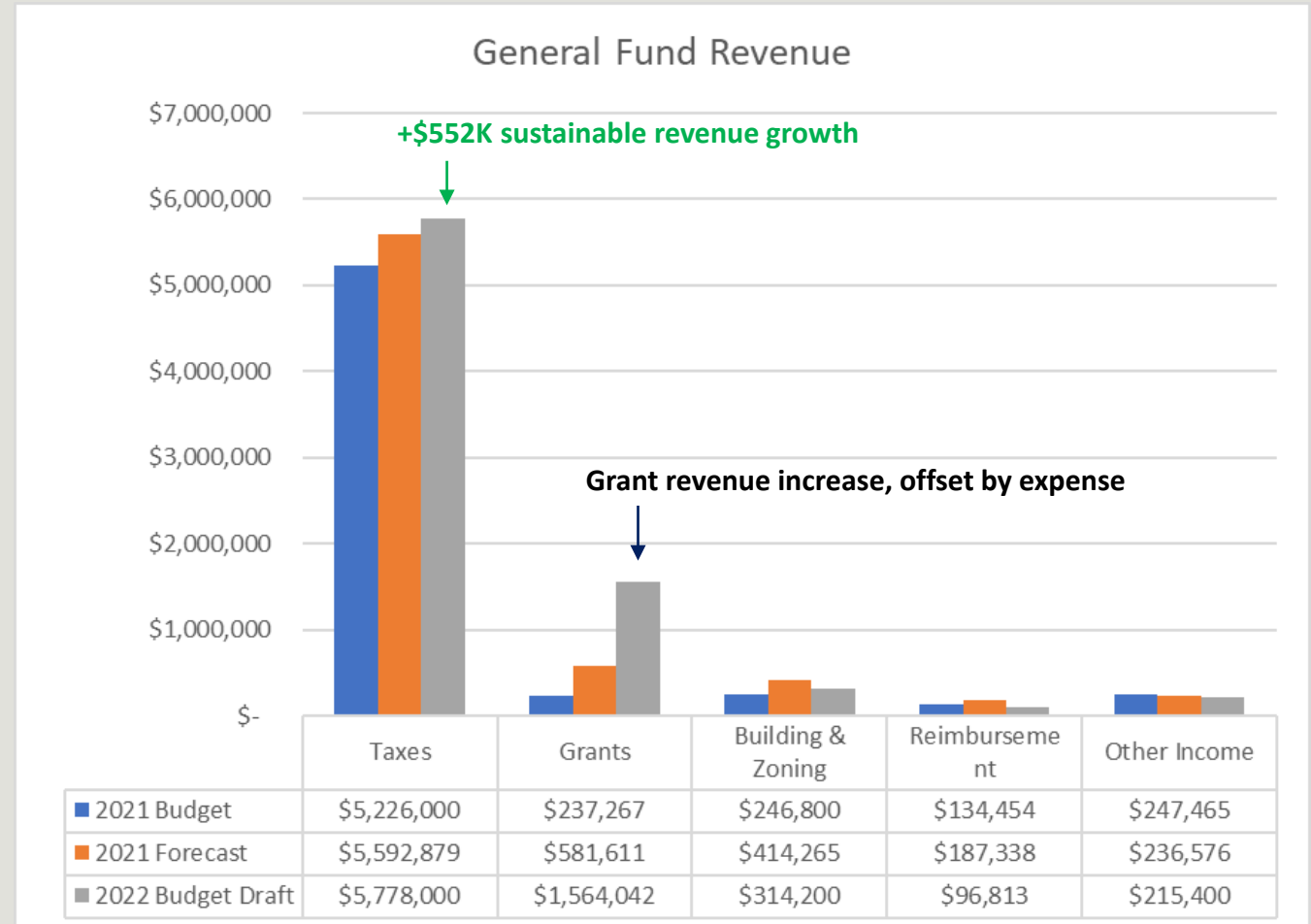
- General Fund Revenue
- Administration, Finance & HR
- Non-uniform Employee Benefits
- Insurance
- Planning & Zoning

The Preliminary Budget Schedule

- **October 6th BOS meeting: First public discussion: General Fund Revenue & begin Expenses**
- October 20th BOS meeting: Expense session 2
- November 3rd BOS meeting: Revisit expenses as needed; Open Space & Sewer Funds
- November 17th BOS Meeting: Full P&L review; revisit prior areas to begin making tough decisions to close the expected gap
- December 1st BOS Meeting: Final view/decisions for entire proposed budget; Request authorization to advertise for required 20-day public review
- December 15th BOS Meeting: *(No budget discussion. Still under 20-day review period.)*
- *Special Meeting Week of December 27th: Approval of Final Budget*

General Fund Revenue Overview

- **2022 Tax Revenue Budget +\$552K vs 2021 Budget**
 - This is based on performance that we expect to be sustainable
- **2022 Other Revenue Draft Budget +\$1.32M vs. 2021 Budget**
 - Other revenue is highly variable based on specific grants and other one-time items
 - This increase will be largely offset by corresponding expenses



Earned Income Tax: +\$533K vs 2021 Budget

+\$506K 2022 Budget vs. 2021 Budget

2021 Forecast assumes continuation of 16% growth vs. 2019.

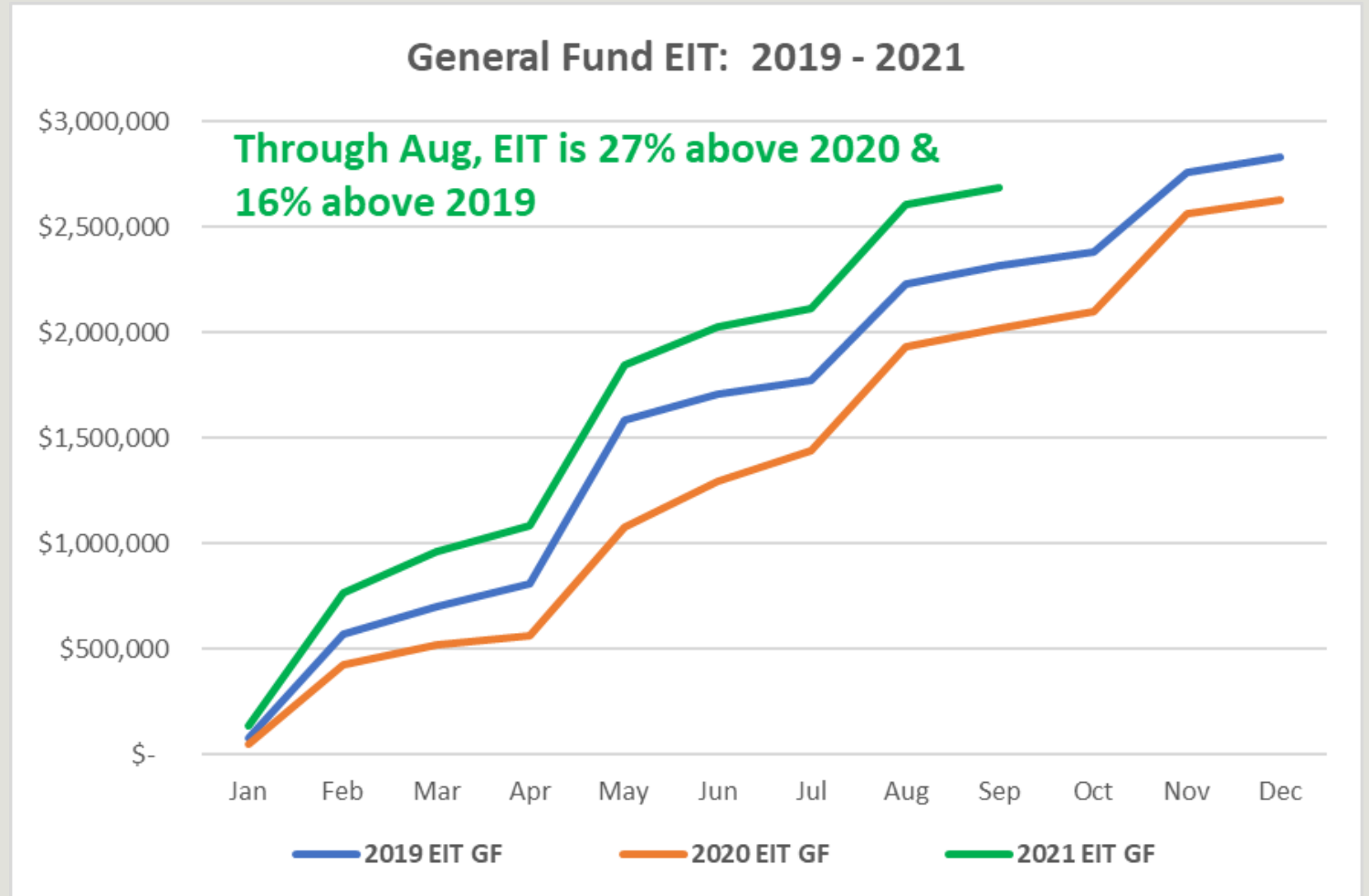
- Variance vs. 2019 indicates favorable underlying earnings for residents/workers
- Variance of +35% vs. 2020 is misleading given COVID timing impact to 2020

2022 prelim budget assumes 3% growth over 2021 Forecast.

Could be more conservative or aggressive.

Pending data from Keystone on growth from new developments and further understand drivers

Continue to refine before budget is final



Real Estate Tax:

2022 Draft Budget = \$1.73M, +\$61K to 2021B at same tax rates

- Taxable assessment for 2022 +\$51M or 2.84% vs. 2021
- Collection rate appears slightly higher YTD 2021; delinquent collections is also running ahead of 2020

Real Estate Transfer Tax:

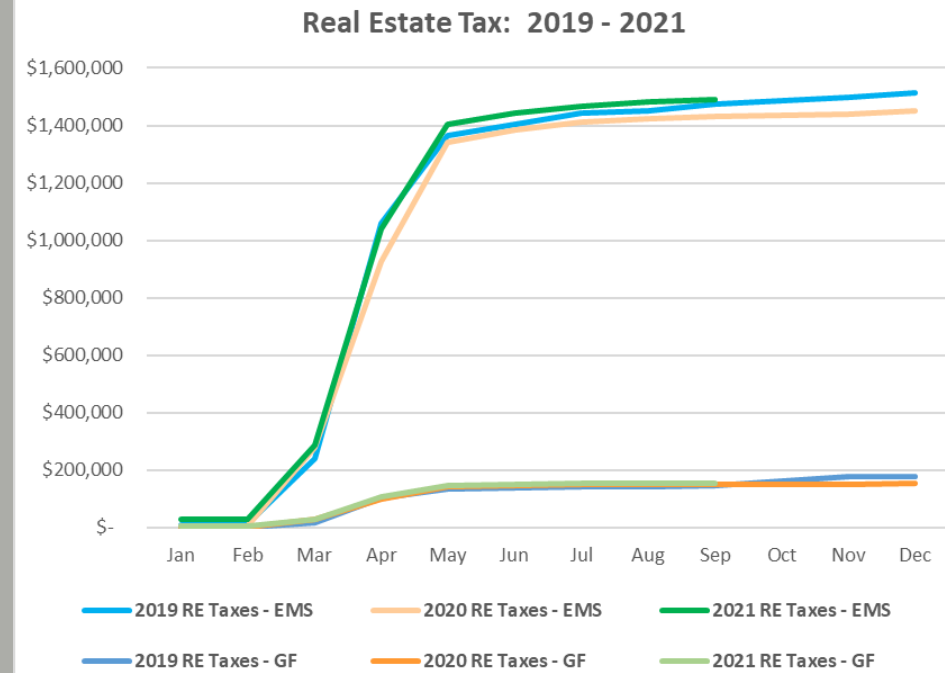
2022 Draft Budget = \$520K, +\$40K vs 2021 Budget

- 2021 Forecast = YTD + \$30K per remaining month = \$520K
- 5-year avg is also \$520K

Local Service Tax:

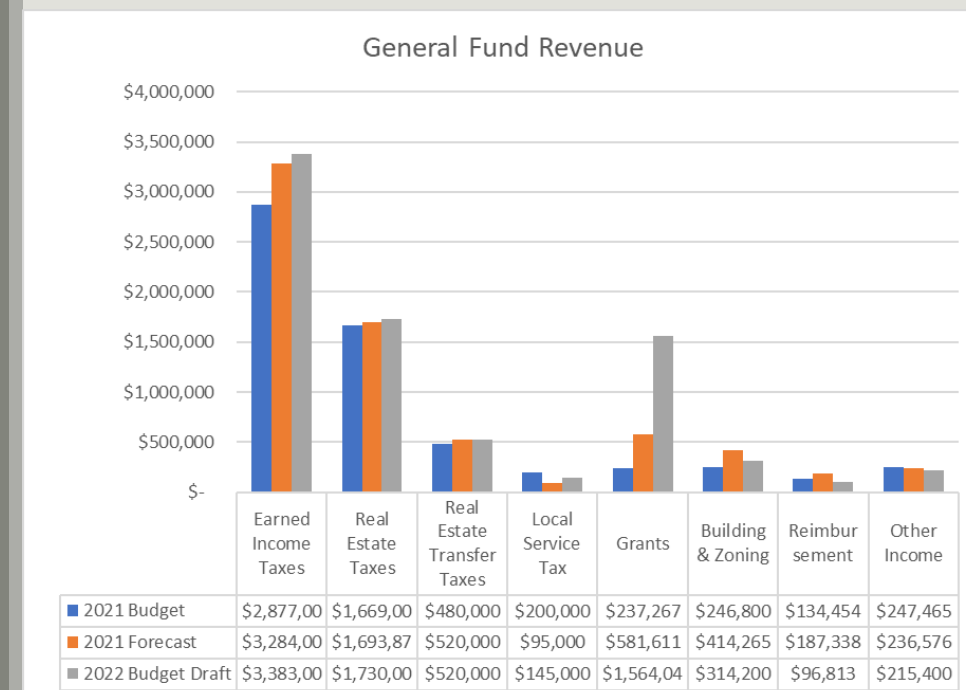
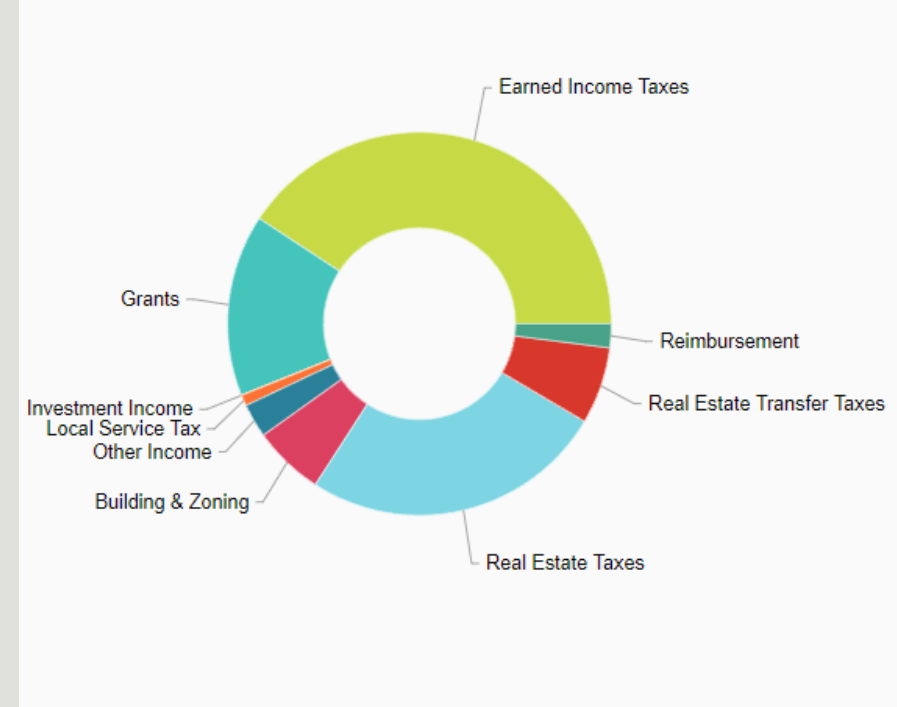
2022 Draft Budget = \$145K, -\$55K vs 2021 Budget

- 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, starting to see response.
- For 2022, assume improved collection rate but not 100% yet

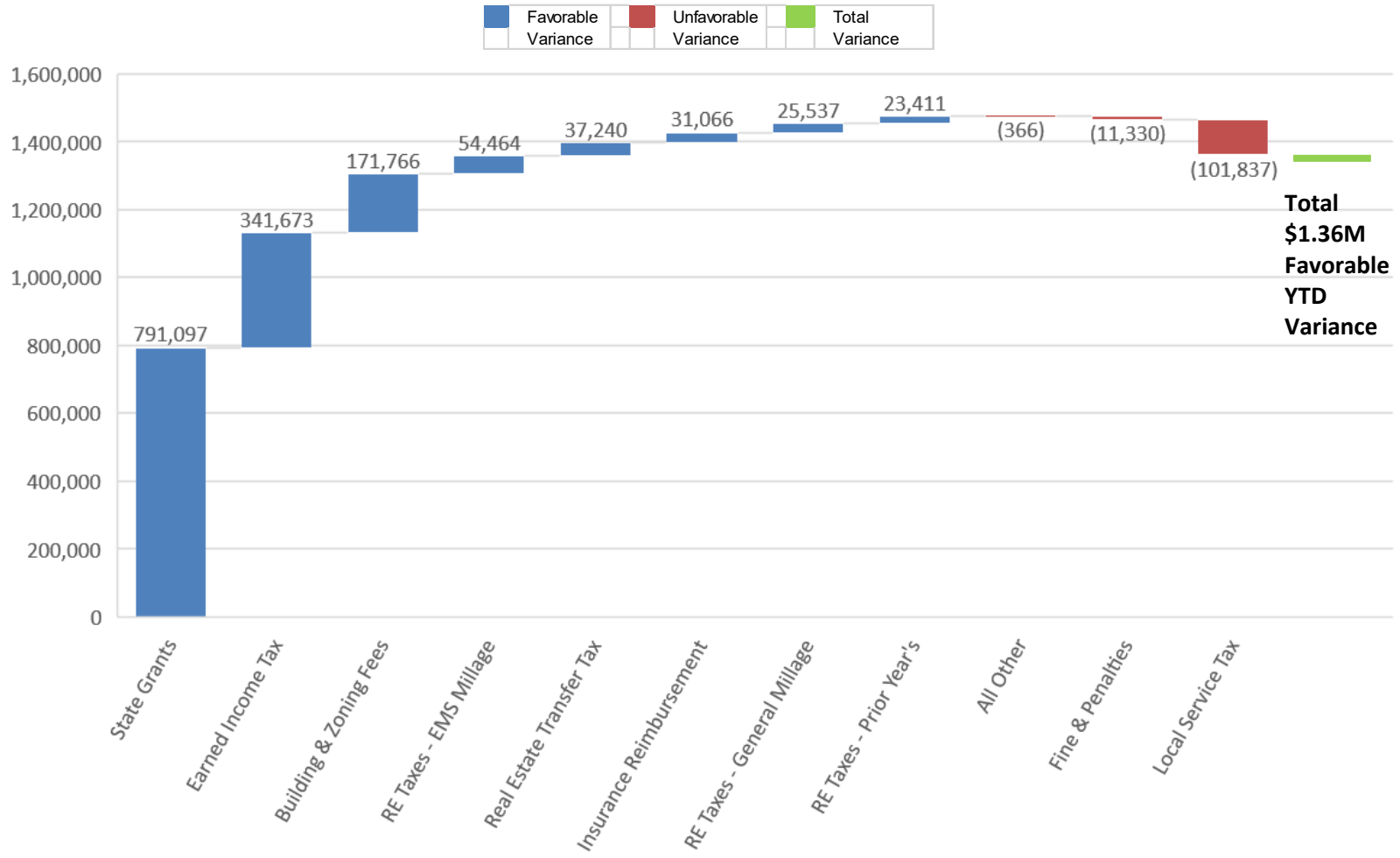


Non-Tax Revenue

- As you can see in the graphs, our various taxes make up most of our recurring revenue
- Grants and Permit revenue are the next most substantial
- Grant revenue 2022 draft budget of \$1.34M, which is remainder of CFA Western Greenway Grant; which would be directly offset by expenses
- Building & Zoning Fee (permit) Revenue draft budget of \$300K, +\$70K to 2021 budget.
 - Running strong YTD but based mainly on one large commercial project
- Cable Franchise Fee Revenue of \$168K for cable providers; gradually declining based on cord cutting
- Several other revenue sources are just pass-through income or reimbursements of expenses
 - State Pension Aid – offsets some of our Minimum Municipal Obligation
 - Foreign Fire Insurance Grant – passed on to Fire Companies
 - Worker’s Comp reimbursement from EMS Commission
 - Health Insurance reimbursement for employee contributions



General Fund Revenue Variance to YTD Budget



For Reference on YTD Performance:

General Fund revenue is exceeding YTD budget by \$1.36M largely driven by grant funds; however, it is also likely that there is underlying growth in tax revenue

+ \$435K ARPA Grant (restricted)

+ \$356K Kennett Greenway reimbursement, not specifically budgeted but offset by expenses

+ \$342K Earned Income Tax favorable variance largely indicating favorable underlying earnings for residents/workers

+ \$172K Building permit revenue driven by a large commercial project

+ \$141K Real Estate Transfer & Regular RE Taxes partially timing but expect some favorable variance

+ \$31K Insurance Reimbursement favorable due to disability reimb, which are offset by expenses.

- \$102K Local Service Tax is likely down due to implementation lag; pending update from Keystone

Admin, Finance & HR Department

Summary of Budget Request

Administration Department request of \$394K, up \$44K or 12% from 2021 Budget

- Primarily due to underestimated legal and bank fees

Finance/HR request of \$376K, up \$72k or 24% from 2021 Budget

- Primarily due to approval of additional team member
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- **Legal fees**

- Estimate based on \$5.5K/month + \$5K projects

- **Bank Fees**

- With interest rates going down, need to renegotiate bank fees

- **Staffing levels:**

- Via prior Board approval, we are still pursuing a new team member for Finance & HR. We are conducting phone screens and will start interviews soon.

Admin, Finance & HR Department

Summary of Budget Request (con't)

No other new items or requests in Admin, Finance & HR

- **HR Consulting (Contracted Services):**
 - We will continue a small budget for HR Consulting to get our HR Policies in place.

- **Audit**
 - Continue multi-year plan to improve accounting standards and develop a true Annual Financial Report in line with best practices.
 - Some accrual project work may move from 2021 into 2022; will adjust before budget is final.

- **Training & Conferences**
 - Given COVID-19 and workload we still haven't begun attending conferences and training as we should be. We have kept a consistent level of 2021 budget for next year.

- **Other general items in Admin remain similar**
 - Office supplies, printing & advertising, due & subscriptions, new hire expenses, misc.

Non-uniform Employee Benefits

Summary of Budget Requests

Non-uniform Employee Benefits estimate of \$636K, up \$84K or 15% from 2021 Budget

- Primarily due to:
 - benefit cost of new employees &
 - pension increase due to artificially low 2021 due to turnover

- Medical insurance assume increase is currently 3%.
- We just received notice that others are seeing increased in healthcare of up to 10%, which would result in **+\$38.5K** to the numbers above

Non-uniform Employee Benefits

Summary of Budget Assumptions

- No major changes for Non-uniform Employee Benefits other than normal cost increases
- Raise level not yet determined. Benchmarking with other Townships
- **Medical – placeholder 3%**
 - Just received notice that others are seeing up to 10% increase, which would result in +\$38.5K
 - Still evaluating employee contribution which is partially dependent on final increase. We are already requiring more contribution than most municipalities
- **457B:**
 - Keep as is: 50% match up to 3% of earnings
 - Launched program in late 2020; Great feedback from employees
- **Disability & Life Insurance: no changes**
 - Switched providers in late 2020: great experience with new provider
- **Pension:**
 - Adopt new documents shortly
 - No benefit changes; just formality with PMRS to standardize and simplify documents

Insurance

Summary of Major Items Requested

Insurance estimate of \$127K, down \$7.5K or 6% from 2021 Budget as Worker's Comp came in lower than expected

- This department is for insurance that is not specific to each employee: property, liability, bonds, worker's compensation, etc.
- No major changes; assume 5% general increase from 2021 Forecast
- Will review Cyber insurance with PIRMA given rise in attacks
- Public crime policy enhancement

Planning & Zoning Department

Summary of Major Items Requested

Planning & Zoning request of \$389K, up \$52K or 15% from 2021 Budget for late 2021 addition of Planner

- **Improve staffing level to enable a full-service Department:**
 - Search for a Planner is underway; Budget included starting mid-year but not yet hired. Retain in 2022 budget.
 - This will enable a holistic approach to Planning & Economic Development and relieve a large workload on a small team.
 - The Director serves as the Staff Representative for many Township committees & task forces which is not sustainable (Planning Commission; Zoning Hearing Board; Environmental Advisory Committee; Sustainable Energy Task Force; Historical Commission; others related to grant projects).
 - The role of the Building Code Official (BCO) including inspections will remain outsourced
- **Zoning task force update nearing completion**
- **Subdivision code next**

Kennett Township 2022 Budget Draft
General Fund Revenue

As of October 6, 2021

				Actuals As of	9/30/2021			
Category 3								
	Sage GL	Sage GL Account Name	2022 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD	2021 Forecast	2022 Budget Draft
Taxes	41021	Earned Income Tax	2021 Forecast assumes continuation of 16% growth vs. 2019. 2022 Budget Est assumed 3% growth over 2021 Forecast. Could be more conservative or aggressive. Pending data from Keystone on growth from new developments	\$ 2,629,986	\$ 2,877,000	\$ 2,684,113	\$ 3,284,000	\$ 3,383,000
	40111	RE Taxes - General Millage	Budget assumption: \$831.5M assessment * .02% (2 mils) * 96.5% collection rate (including 2% discount) (Actuals difference from Library likely represents fees, which need to be reclassified to an Expense)	\$ 152,557	\$ 156,000	\$ 154,308	\$ 156,879	\$ 162,000
	40112	RE Taxes - EMS Millage	Budget assumption: \$831.5M assessment * .19% (1.9 mils) * 96.5% collection rate (including 2% discount)	\$ 1,452,311	\$ 1,488,000	\$ 1,490,524	\$ 1,495,000	\$ 1,533,000
	40120	RE Taxes - Prior Year's	Delinquent taxes	\$ 37,437	\$ 25,000	\$ 43,161	\$ 42,000	\$ 35,000
	41011	Real Estate Transfer Tax	2021 Forecast YTD + \$30K per month; 2022 5-year avg 2016-2020, which is also equal to 2021F	\$ 649,305	\$ 480,000	\$ 427,766	\$ 520,000	\$ 520,000
	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	\$ 60,675	\$ 95,000	\$ 145,000
Taxes Total				\$ 4,921,596	\$ 5,226,000	\$ 4,860,547	\$ 5,592,879	\$ 5,778,000

Kennett Township 2022 Budget Draft
General Fund Revenue

As of October 6, 2021

Category 3								
	Sage GL	Sage GL Account Name	2022 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD	2021 Forecast	2022 Budget Draft
Grants	45415	Recycling Grant	Flat to 2021.	\$ 1,637	\$ 22,000	\$ 22,118	\$ 22,118	\$ 22,000
	45417	State Grants	2022 remainder of CFA Western Greenway Grant. 2021 Reimbursement from CFA Western Greenway Grant Bridge expenses & first half of ARPA funds. Assume ARPA are reclassified to separate fund.	\$ 23,054	\$ -	\$ 791,097	\$ 356,458	\$ 1,343,542
	45601	Public Utility Revenue	(blank)	\$ 5,706	\$ 6,000	\$ -	\$ 5,700	\$ 5,700
	45604	Liquor Licenses	(blank)	\$ 400	\$ 400	\$ 800	\$ 800	\$ 800
	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
	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
	45704	Private Grant	2021 from Horticultural Society TreeVitalization. No grants currently pending.	\$ 9,638	\$ -	\$ 2,841	\$ 2,841	\$ -
Grants Total				\$ 251,257	\$ 237,267	\$ 1,010,550	\$ 581,611	\$ 1,564,042
Building & Zoning	46240	Building & Zoning Fees	2021 Large commercial project is driving favorability. More work to be done to estimate fees expected for current large developments	\$ 191,308	\$ 230,000	\$ 383,635	\$ 400,000	\$ 300,000
			(blank)	\$ 55,302	\$ -			
	42250	Road Opening Permits	Hard to predict.	\$ 540	\$ 500	\$ 865	\$ 865	\$ 800
	46134	Zoning Hearing Fees	Highly variable. Should look at rate charged as it doesn't typically cover Legal/Hearing expenses.	\$ 5,200	\$ 8,000	\$ 5,800	\$ 7,400	\$ 7,400
	46242	Rental Registration Fees	Running light	\$ 7,540	\$ 3,000	\$ 1,500	\$ 2,000	\$ 2,000
	46246	UCC Fees - Act 45	Paid out per Act 45.	\$ 1,089	\$ 800	\$ 707	\$ 1,000	\$ 1,000
	46298	Misc Zoning & Building Fees	Contractor registration, vacant property, home occupation.	\$ 16,986	\$ 4,500	\$ 2,025	\$ 3,000	\$ 3,000
Building & Zoning Total				\$ 277,966	\$ 246,800	\$ 394,532	\$ 414,265	\$ 314,200
Reimbursement	46132	Engineering & Legal Reimb.	ARLE Grant Rt 1 & Rt 82 Reimbursement from East Marlborough	\$ 10,391	\$ -	\$ -	\$ 30,000	
	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	\$ 4,828	\$ 7,000	\$ 15,000
	46560	Health Insurance Reimbursement	Employee contribution to healthcare + BOS member 100% reimbursement	\$ 58,152	\$ 55,972	\$ 43,993	\$ 59,295	\$ 56,813
	46561	Worker's Comp. Insur. Reimb.	Reimbursement from EMS Commission plus payment from any claims.	\$ 26,491	\$ 23,105	\$ 19,258	\$ 19,258	\$ 20,000
	46799	Holiday Village Reimbursement	Not planning on laying out expenses for Holiday Village in future.	\$ 27,707	\$ -	\$ -	\$ -	\$ -
	49199	Insurance Reimbursement	Actuals include some carried over from 2020. No known disability for 2022 at this time.	\$ 3,451	\$ 40,377	\$ 64,086	\$ 64,086	\$ -
	49110	Proceeds from Sale of Fixed Asset	TBD (Placeholder for one old veh sale)_			\$ 7,700	\$ 7,700	\$ 5,000
Reimbursement Total				\$ 141,060	\$ 134,454	\$ 139,864	\$ 187,338	\$ 96,813

Kennett Township 2022 Budget Draft
General Fund Revenue

As of October 6, 2021

Category 3									
	Sage GL	Sage GL Account Name	2022 Comment	2020 Full Year Actuals	2021 Budget	2021 YTD	2021 Forecast	2022 Budget Draft	
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	\$ 133,576	\$ 177,576	\$ 168,000	
	43149	Fine & Penalties	Have not seen much increase vs. 2020 COVID; Keep flat to forecast to be conservative.	\$ 23,675	\$ 53,000	\$ 26,967	\$ 33,000	\$ 33,000	
	44151	Interest Income	Accounts are essentially not paying interest (.01%) given low rate environment	\$ 38,806	\$ 3,000	\$ 1,476	\$ 1,600	\$ 1,000	
	44152	Unrealized Gain/Loss	Underway	\$ 5,610	\$ -	\$ -			
	46148	Misc Income	No planned misc income. Reviewing 2021 actuals. Most might need to be reclassified in Building & Zoning.	\$ 11,847	\$ -	\$ 10,387	\$ 11,000	\$ -	
	46159	Sale of Copies, Supplies	Running slightly behind budget	\$ 2,385	\$ 2,300	\$ 1,629	\$ 2,000	\$ 2,000	
	46299	Misc Police Income	No planed misc income.	\$ 449	\$ 500	\$ -	\$ -	\$ -	
	46399	Misc Public Works Income	Annualized actuals	\$ 4,131	\$ 3,500	\$ 4,944	\$ 7,400	\$ 7,400	
	48311	Street Light Fees	Collection running low. Need to research.	\$ 5,165	\$ 5,165	\$ 3,351	\$ 4,000	\$ 4,000	
Other Income Total				\$ 270,603	\$ 247,465	\$ 182,331	\$ 236,576	\$ 215,400	
Grand Total				\$ 5,862,483	\$ 6,091,986	\$ 6,587,823	\$ 7,012,670	\$ 7,968,455	

Kennett Township Real Estate Taxes

Currently total 2.3 Mills, broken down as follows:

Library Tax	2/10ths of a Mil
Real Estate Tax	2/10ths of a Mil
Real Estate Tax for Emergency Mgmt Services	1.9 mills

Assessment		Levy At Current Millage Rates			
		Police/EMS Levy	General Levy	Library Levy	Total Levy
Implied Market Value*		0.19%	0.02%	0.02%	0.23%
		1.9 Mills	2/10ths of a Mil	2/10ths of a Mil	2.3 Mills

2022 Total Township - Assessment as of 9-1-2021 for 2022						vs. 2021	
\$ 831,584,915	\$ 1,847,966,478	\$ 1,580,011	\$ 166,317	\$ 166,317	\$ 1,912,645	\$ 52,736	
Collections @	97.0%	\$ 1,532,611	\$ 161,327	\$ 161,327	\$ 1,855,266	\$ 51,154	

2021 Total Township - Assessment as of 2021 Billing							
\$ 808,656,275	\$ 1,797,013,944	\$ 1,536,447	\$ 161,731	\$ 161,731	\$ 1,859,909		
Collections @	97.0%	\$ 1,490,354	\$ 156,879	\$ 156,879	\$ 1,804,112		

Average in Township							
\$ 246,469	\$ 547,708	\$ 468	\$ 49	\$ 49	\$ 567		

Sample housing values							
\$ 45,000	\$ 100,000	\$ 86	\$ 9	\$ 9	\$ 104		
\$ 112,500	\$ 250,000	\$ 214	\$ 23	\$ 23	\$ 259		
\$ 225,000	\$ 500,000	\$ 428	\$ 45	\$ 45	\$ 518		
\$ 337,500	\$ 750,000	\$ 641	\$ 68	\$ 68	\$ 776		
\$ 450,000	\$ 1,000,000	\$ 855	\$ 90	\$ 90	\$ 1,035		
\$ 562,500	\$ 1,250,000	\$ 1,069	\$ 113	\$ 113	\$ 1,294		
\$ 675,000	\$ 1,500,000	\$ 1,283	\$ 135	\$ 135	\$ 1,553		

*Implied market value if appealing assessment now at Common Level Ratio of:

45.00%

Kennett Township 2022 Budget Draft
General Fund Expenses for Select Departments

					Actuals as of	8/31/2021					
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 Draft	\$ 2021 Budget vs. 2020 Budget	% 2021B vs. 2020B
Administration	Salaries & Benefits	51000	Salaries	No increase in number of staff	\$ 230,761	\$ 207,398	\$ 130,364	\$ 210,177	\$ 220,719	\$ 13,322	6%
		51800	Salaries, Overtime	Office staff overtime for BOS and Committee meetings, events, initiatives	\$ 3,808	\$ 6,026	\$ 2,155	\$ 6,026	\$ 6,206	\$ 181	3%
		53100	Professional Services	(blank)	\$ 10,766	\$ -	\$ -				
	Salaries & Benefits Total				\$ 245,336	\$ 213,423	\$ 132,520	\$ 216,202	\$ 226,926	\$ 13,502	6%
	Maintenance & Operations	52100	Office supplies, equip, furnit.	Office supplies, equipment, & accessories/furniture	\$ 7,218	\$ 8,000	\$ 4,404	\$ 8,000	\$ 8,000		
		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	\$ 9,974	\$ 38,000	\$ 30,000	\$ (8,000)	-21%
		53420	Printing & Advertising	Required Legal Advertisements, Newsletter	\$ 5,969	\$ 6,000	\$ 3,229	\$ 6,000	\$ 6,000		
		53900	Bank Service Charges/Fees	Includes \$12K in bank fees & \$5K in credit card fees; intend to negotiate pricing now that it's not offset by interest (which is was previously)	\$ 12,287	\$ 6,240	\$ 5,144	\$ 17,000	\$ 17,000	\$ 10,760	172%
		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	\$ 5,597	\$ 6,500	\$ 7,000	\$ 500	8%
		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	\$ 395	\$ 500	\$ 12,000		
		59999	Miscellaneous Expenses	(blank)	\$ 1,658						
				HR Required documentation, hiring expenses, background check, meetings, meals, holiday luncheon, employee picnic, misc. Chandler Mill Open House. (Combine General & Misc Expense)	\$ 4,159	\$ 8,000	\$ 2,391	\$ 8,000	\$ 8,000		
	Maintenance & Operations Total				\$ 62,034	\$ 84,740	\$ 31,134	\$ 84,000	\$ 88,000	\$ 3,260	4%
	Contracted/ Professional Services	53140	Legal Services	YTD 2021 \$37K general; \$10K open space. 2022 Assume General Avg \$5500/mth & \$5K total Open Space	\$ 88,173	\$ 45,000	\$ 47,299	\$ 80,000	\$ 72,000	\$ 27,000	60%
	54500	Contracted Services	1099 Preparation; HR consulting for policy and documentation; 2021 actuals include BOS approved consultant	\$ 46,369	\$ 7,500	\$ 17,631	\$ 18,319	\$ 7,500			
Contracted/ Professional Services Total				\$ 134,542	\$ 52,500	\$ 64,931	\$ 98,319	\$ 79,500	\$ 27,000	51%	
Administration Total					\$ 441,912	\$ 350,663	\$ 228,584	\$ 398,522	\$ 394,426	\$ 43,762	12%
Finance/HR	Salaries & Benefits	51000	Salaries	+ one staff per BOS discussions	\$ 232,756	\$ 299,533	\$ 187,801	\$ 313,465	\$ 371,234	\$ 71,701	24%
		51800	Salaries, Overtime	Requesting some OT from team to make progress on projects between now and year-end.	\$ 1,757	\$ 4,729	\$ 1,062	\$ 6,980	\$ 4,871	\$ 142	3%
	Salaries & Benefits Total				\$ 234,513	\$ 304,263	\$ 188,863	\$ 320,444	\$ 376,106	\$ 71,843	24%
Finance/HR Total					\$ 234,513	\$ 304,263	\$ 188,863	\$ 320,444	\$ 376,106	\$ 71,843	24%

Kennett Township 2022 Budget Draft
General Fund Expenses for Select Departments

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 Draft	\$ 2021 Budget vs. 2020 Budget	% 2021B vs. 2020B	
Benefits (non-uniform)	Salaries & Benefits	51000	Salaries (Severance)	Severance payments, partially reimbursed by insurance			\$ 29,758	\$ 103,758	\$ -			
		51832	Auto Allowance	(blank)	\$ 1,800	\$ 3,600	\$ 2,400	\$ 3,600	\$ 3,600			
		51910	Uniform Maintenance	Included in general expenses above.	\$ -	\$ -	\$ -					
		51920	Social Security & Medicare	SS 6.2%; Medicare 1.45% of salaries	\$ 81,331	\$ 91,792	\$ 57,248	\$ 90,781	\$ 101,981	\$ 10,189	11%	
		51940	Unemployment Taxes	Insurance pool via PSATS	\$ 7,794	\$ 7,350	\$ -	\$ -	\$ 7,500	\$ 150	2%	
		51960	Medical & Dental Insurance	Assume 3% increase; no solid estimates available yet, plus new hires	\$ 228,866	\$ 235,713	\$ -	\$ 216,701	\$ 257,513	\$ 21,800	9%	
		51961	Medical Expenses (Reimb. Insur)	Reimbursed; Assume 3% increase		\$ 37,011	\$ -	\$ 37,011	\$ 38,122	\$ 1,111	3%	
		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 perscribed calculation. 2021 artificially low due to turnover.	\$ 164,454	\$ 116,545	\$ -	\$ 116,545	\$ 175,063	\$ 58,518	50%	
		51980	Life, Disability, H&L Insurance	(blank)	\$ 4,794	\$ 12,843	\$ 15,545	\$ 12,333	\$ 14,270	\$ 1,427	11%	
		51990	Employee Savings Plan	457B retirement plan, 50% match, max 3% of salary	\$ 41,555	\$ 34,215	\$ 22,985	\$ 33,658	\$ 38,156	\$ 3,942	12%	
		Salaries & Benefits Total				\$ 538,714	\$ 549,808	\$ 127,935	\$ 614,387	\$ 636,206	\$ 86,398	16%
		Maintenance & Operations Total	59999	Miscellaneous Expenses	(blank)		\$ 2,000	\$ -			\$ (2,000)	-100%
						\$ 2,000	\$ -			\$ (2,000)	-100%	
Benefits (non-uniform) Total					\$ 538,714	\$ 551,808	\$ 127,935	\$ 614,387	\$ 636,206	\$ 84,398	15%	
Insurance	Maintenance & Operations Total											
		53510	Property & Liability Insurance	Assume 5% increase; pending more information	\$ 80,853	\$ 86,500	\$ 81,591	\$ 81,591	\$ 85,671	\$ (829)	-1%	
		53530	Bonds	(blank)	\$ 8,510	\$ 8,800	\$ 2,450	\$ 8,800	\$ 9,000	\$ 200	2%	
		53540	Worker's Comp. Insurance	Non-uniform portion of WC; assume 5% 2022 increase.	\$ 36,547	\$ 39,602	\$ 37,706	\$ 31,216	\$ 32,777	\$ (6,825)	-17%	
		53541	Worker's Comp Payment (Reimb.)	(blank)	\$ (0)	\$ -	\$ -					
	Maintenance & Operations Total				\$ 125,910	\$ 134,902	\$ 121,747	\$ 121,607	\$ 127,448	\$ (7,454)	-6%	
Insurance Total					\$ 125,910	\$ 134,902	\$ 121,747	\$ 121,607	\$ 127,448	\$ (7,454)	-6%	

Kennett Township 2022 Budget Draft
General Fund Expenses for Select Departments

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 Draft	\$ 2021 Budget vs. 2020 Budget	% 2021B vs. 2020B
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	\$ 109,089	\$ 187,280	\$ 278,537	\$ 47,604	21%
		51170	Salaries, Planning Commission	\$1650 per quarter for members	\$ 6,336	\$ 6,600	\$ 3,696	\$ 6,600	\$ 6,600		
		51800	Salaries, Overtime	Night meetings for permit clerk who does the minutes for planning commission and other	\$ 819	\$ 1,000	\$ 581	\$ 1,857	\$ 1,913	\$ 913	91%
	Salaries & Benefits Total				\$ 128,904	\$ 238,533	\$ 113,366	\$ 195,737	\$ 287,049	\$ 48,517	20%
	Maintenance & Operations	52400	Act 45 Fees	State required per permit; offset 100% by Revenue as collected with permit payment	\$ 806	\$ 1,200	\$ 896	\$ 1,200	\$ 1,200		
		53072	Zoning Hearing Board	Costs associated with holding Zoning Hearing Board cases	\$ 17,648	\$ 17,648	\$ 11,188	\$ 18,000	\$ 18,000	\$ 352	2%
		54200	Dues & Subscriptions	American Associated of Code \$75/person * 2; PABCO \$75/person * 2; Internations Code Council \$250 ; PSATs sub-groups		\$ 500	\$ 399	\$ 500	\$ 750	\$ 250	50%
		59999	Miscellaneous Expenses	Municode work budgeted in 2021 likely to transfer into 2022. Conferences, contin education & related travel \$1.5K (add \$1.5K for Planner); MuniCode fees for Ordinances 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	\$ 508	\$ 1,500	\$ 16,000	\$ 3,500	28%
	Maintenance & Operations Total				\$ 26,410	\$ 31,848	\$ 12,991	\$ 21,200	\$ 35,950	\$ 4,102	13%
	Contracted/ Professional Services	53140	Legal Services	Bills are never split out, so all general legal is in Admin.	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ (5,000)	-100%
		54500	Contracted Services	Building inspectors outsourced 15-20 hours per week; no BCO on staff	\$ 47,921	\$ 57,000	\$ 33,985	\$ 57,000	\$ 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		
Contracted/ Professional Services Total				\$ 58,253	\$ 67,000	\$ 39,904	\$ 62,919	\$ 66,000	\$ (1,000)	-1%	
Planning & Zoning Total					\$ 213,567	\$ 337,381	\$ 166,261	\$ 279,857	\$ 388,999	\$ 51,618	15%
Grand Total					\$ 1,554,616	\$ 1,679,017	\$ 833,390	\$ 1,734,817	\$ 1,923,185	\$ 244,168	15%