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# 2023 Budget

BOS Public Meeting on October 19, 2022

Recommended for Advertising

**This deck includes the General, Capital, Sewer, Open Space & Liquid Fuel Funds**

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# The Budget Schedule

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- **October 5th Public Meeting:** Public discussion of draft budget
- **October 19th Public Meeting:** Recap, final decisions, and approval to advertise
  - All feedback, priorities and decisions made
  - Real Estate Tax millage rate finalized
  - Approval to Advertise; subject to any revisions discussed
- **December 7th Public Meeting:**
  - Final Budget Approval

# General Fund – 2023 Budget

- The 2023 Budget is extremely tight given large increases in expenses for Police, Fire & EMS along with other inflationary pressures and large capital projects
  - Reductions have already been made in most discretionary places and we have declined many requests from Department Heads – these cuts are explained throughout this presentation
  - The budget includes a half of a mill Real Estate Tax increase (avg \$123 per parcel) which will produce about \$405K in revenue
  - Funding of our capital needs and projects will require some use of reserves (~\$40K in 2022 and \$485K in 2023) and leveraging Open Space maintenance funds and the Open Space loan proceeds not in use for Open Space eligible trail projects
  - This can work for 2023, however we continue to have challenges covering capital projects in future years

	2020 Actuals	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget	\$ 2023 Budget vs. 2022 Budget	% 2023B vs. 2022B	\$ 2023 Budget vs. 2022 Forecast	% 2023B vs. 2022F
<b>IT</b>										
<b>Revenue</b>										
▣ Taxes	\$ 4,921,596	\$ 5,739,747	\$ 6,042,400	\$ 5,069,875	\$ 5,918,747	\$ 6,308,649	\$ 266,249	4%	\$ 389,903	7%
▣ Fees, Fines, Grants, Interest	\$ 940,887	\$ 1,425,265	\$ 1,742,708	\$ 1,263,399	\$ 1,824,477	\$ 3,128,958	\$ 1,386,251	80%	\$ 1,304,481	71%
<b>Revenue Total</b>	\$ 5,862,483	\$ 7,165,013	\$ 7,785,108	\$ 6,333,274	\$ 7,743,224	\$ 9,437,608	\$ 1,652,500	21%	\$ 1,694,384	22%
<b>Expense</b>										
▣ Salaries & Benefits	\$ 2,760,589	\$ 3,298,059	\$ 3,688,295	\$ 2,888,009	\$ 3,843,222	\$ 4,063,285	\$ 374,991	10%	\$ 220,063	6%
▣ Maintenance & Operations	\$ 691,049	\$ 728,094	\$ 847,175	\$ 578,804	\$ 759,039	\$ 835,585	\$ (11,590)	-1%	\$ 76,546	10%
▣ Contracted/ Professional Services	\$ 794,944	\$ 744,799	\$ 631,900	\$ 595,622	\$ 714,054	\$ 635,384	\$ (78,598)	-12%	\$ (78,670)	-11%
▣ Community & Economic Developme	\$ 250,713	\$ 303,539	\$ 247,616	\$ 220,414	\$ 251,760	\$ 174,510	\$ (73,106)	-30%	\$ (77,250)	-31%
▣ Fire & Ambulance	\$ 602,071	\$ 682,623	\$ 862,836	\$ 867,579	\$ 881,301	\$ 1,106,450	\$ 243,614	28%	\$ 225,149	26%
<b>Expense Total</b>	\$ 5,099,366	\$ 5,757,114	\$ 6,277,822	\$ 5,150,429	\$ 6,449,376	\$ 6,815,215	\$ 537,393	9%	\$ 365,839	6%
▣ Transfers to Capital Fund	\$ (631,224)	\$ (1,284,098)	\$ (1,450,470)	\$ (865,107)	\$ (1,292,734)	\$ (2,622,042)	\$ (1,171,572)	81%	\$ (1,329,308)	103%
<b>Operating Gain/(Loss)</b>	\$ 763,116	\$ 1,407,899	\$ 1,507,286	\$ 1,182,845	\$ 1,293,848	\$ 2,622,393	\$ 1,115,107	74%	\$ 1,328,545	103%
<b>Gain/(Loss) With Capital</b>	\$ 131,892	\$ 123,801	\$ 56,816	\$ 317,739	\$ 1,114	\$ 351	\$ (56,465)	-99%	\$ (763)	-69%
<b>Operating Gain/(Loss) excluding Greenway Grants</b>	\$ 740,062	\$ 1,051,441	\$ 647,986	\$ 518,033	\$ 422,332	\$ 590,851	\$ (57,136)	-9%	\$ 168,519	40%
<b>Capital Fund Balance/(Amount required to Fund from Reserves)</b>		\$ 583,933	\$ 527,932	\$ (39,299)	\$ (485,457)					
The above does not include Revenue from Recovery nor the cost of Recovery Efforts.										

# General Fund Revenue

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# Real Estate Taxes– Proposed for 2023

## ➤ Proposed increase of half of a mill to fund increases in Police, Fire & EMS

- Increase of \$123 for the average parcel; total of \$740 per year for the average parcel
- Proposed Total of 3 Mills which would generate \$406K
- Library Real Estate Tax: 2/10ths of a mill
- General Fund Real Estate Tax: 2.8 mills

		Levy At Current Millage Rates			Proposed Tax Increase	Proposed Total	For Reference: Per 1/10th of a Mil
Assessment	Implied Market Value*	General Levy (including EMS)	Library Levy	Current Levy	0.050%	0.300%	0.010%
		0.23%	0.02%	0.25%			
		2.3 Mills	2/10ths of a Mill	2.5 Mills	1/2 of a Mill	3 Mills	1/10th of a Mill
<b>2023 Total Township - Assessment as of 9-1-2022 for 21</b>							
\$ 832,146,085	\$ 2,106,698,949	\$ 1,913,936	\$ 166,429	\$ 2,080,365	\$ 416,073	\$ 2,496,438	\$ 83,215
Collections @	97.5%	\$ 1,866,088	\$ 162,268	\$ 2,028,356	\$ 405,671	\$ 2,496,438	\$ 83,215
<b>Average in Township</b>							
\$ 246,781	\$ 624,762	\$ 568	\$ 49	\$ 617	\$ 123	\$ 740	\$ 25
<b>Sample housing values</b>							
Assessment	Implied Market Value*						
\$ 39,500	\$ 100,000	\$ 91	\$ 8	\$ 99	\$ 20	\$ 119	\$ 4
\$ 98,750	\$ 250,000	\$ 227	\$ 20	\$ 247	\$ 49	\$ 296	\$ 10
\$ 197,500	\$ 500,000	\$ 454	\$ 40	\$ 494	\$ 99	\$ 593	\$ 20
\$ 296,250	\$ 750,000	\$ 681	\$ 59	\$ 741	\$ 148	\$ 889	\$ 30
\$ 395,000	\$ 1,000,000	\$ 909	\$ 79	\$ 988	\$ 198	\$ 1,185	\$ 40
\$ 493,750	\$ 1,250,000	\$ 1,136	\$ 99	\$ 1,234	\$ 247	\$ 1,481	\$ 49
\$ 592,500	\$ 1,500,000	\$ 1,363	\$ 119	\$ 1,481	\$ 296	\$ 1,778	\$ 59
*Implied market value if appealing assessment now at Common Level Ratio of:				39.50%			
<b>Note, the annual cost to the Township of Fire &amp; Amb services is ~\$970K, which is 1.2 Mills</b>							
<b>The annual cost of the Police Department is ~\$2.4M, which is 3 Mills</b>							

# General Fund Revenue – Proposed for 2023 Budget

- In summary, excluding grants & recovery, General Fund Revenue is proposed at \$7M, an increase of \$423K vs. 2022 Budget and \$536K vs. 2022 Forecast

	2020 Actuals	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget	\$ 2023 Budget vs. 2022 Budget	% 2023B vs. 2022B	\$ 2023 Budget vs. 2022 Forecast	% 2023B vs. 2022F
<b>Revenue</b>										
<b>Taxes</b>										
+ Earned Income Taxes	\$ 2,629,986	\$ 3,365,255	\$ 3,467,000	\$ 2,621,829	\$ 3,295,972	\$ 3,361,892	\$ (105,108)	-3.0%	\$ 65,919	2.0%
+ Local Service Tax		\$ 104,924	\$ 145,000	\$ 155,267	\$ 185,000	\$ 185,000	\$ 40,000	28%		
+ Real Estate Taxes	\$ 1,642,305	\$ 1,724,702	\$ 1,900,400	\$ 1,854,560	\$ 1,907,774	\$ 2,311,758	\$ 411,358	22%	\$ 403,983	21%
+ Real Estate Transfer Taxes	\$ 649,305	\$ 544,867	\$ 530,000	\$ 438,220	\$ 530,000	\$ 450,000	\$ (80,000)	-15%	\$ (80,000)	-15%
<b>Taxes Total</b>	\$ 4,921,596	\$ 5,739,747	\$ 6,042,400	\$ 5,069,875	\$ 5,918,747	\$ 6,308,649	\$ 266,249	4%	\$ 389,903	7%
<b>Fees, Fines, Grants, Interest</b>										
+ Building & Zoning	\$ 277,965	\$ 450,925	\$ 331,875	\$ 185,326	\$ 214,450	\$ 292,950	\$ (38,925)	-12%	\$ 78,500	37%
+ Grants	\$ 251,257	\$ 581,736	\$ 1,079,925	\$ 755,597	\$ 1,150,075	\$ 2,308,438	\$ 1,228,513	114%	\$ 1,158,363	101%
+ Other Income	\$ 270,603	\$ 215,742	\$ 215,746	\$ 175,114	\$ 239,865	\$ 357,972	\$ 142,227	66%	\$ 118,107	49%
+ Reimbursement	\$ 141,060	\$ 176,862	\$ 115,163	\$ 147,362	\$ 220,088	\$ 169,599	\$ 54,436	47%	\$ (50,489)	-23%
<b>Fees, Fines, Grants, Interest Total</b>	\$ 940,887	\$ 1,425,265	\$ 1,742,708	\$ 1,263,399	\$ 1,824,477	\$ 3,128,958	\$ 1,386,251	80%	\$ 1,304,481	71%
<b>Revenue Total</b>	\$ 5,862,483	\$ 7,165,013	\$ 7,785,108	\$ 6,333,274	\$ 7,743,224	\$ 9,437,608	\$ 1,652,500	21%	\$ 1,694,384	22%
<b>General Fund Revenue, excluding grants &amp; recovery</b>	\$ 5,611,225	\$ 6,583,277	\$ 6,705,183	\$ 5,577,677	\$ 6,593,149	\$ 7,129,170	\$ 423,987	6%	\$ 536,021	8%

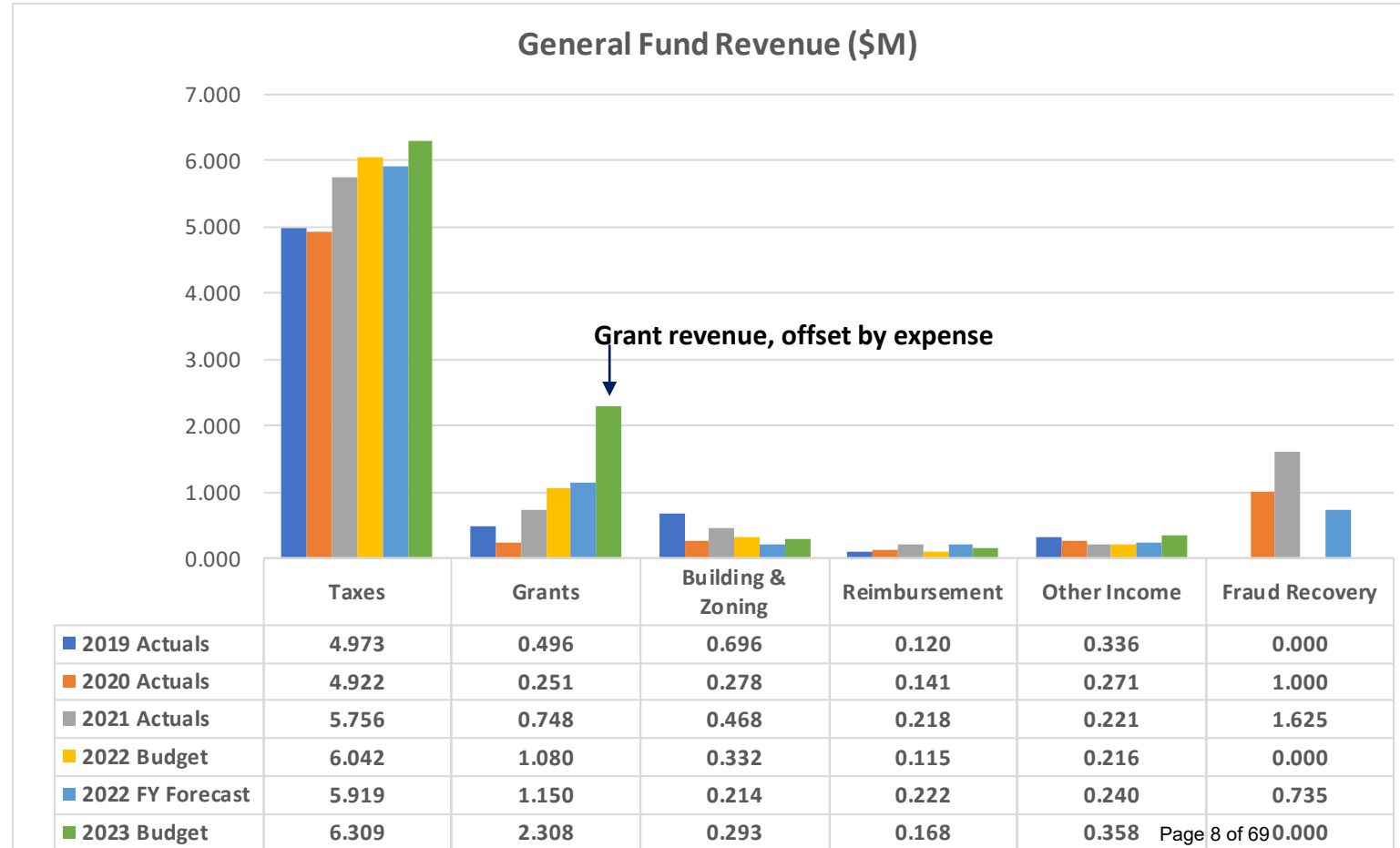
# General Fund Revenue Overview

- **Excluding recovery proceeds, the 2022 General Fund revenue forecast is \$7.7M but falling below 2022 Budget by \$40K.**

- Earned Income is less than expected which leads us to budget conservatively next year.
- Building & Zoning permits revenue is down by \$117K vs. budget due to slower than expected commercial development. This is offset by upside from one-time grants and other reimbursements.

- **2023 General Fund revenue budget is \$521K above 2022 forecast, excluding one-time grant revenue.**

- The break-down and assumptions are shown in the slides that follow.





# Earned Income Tax: 2023 Budget +\$65K vs 2022 Forecast

Earned Income is trending below budget

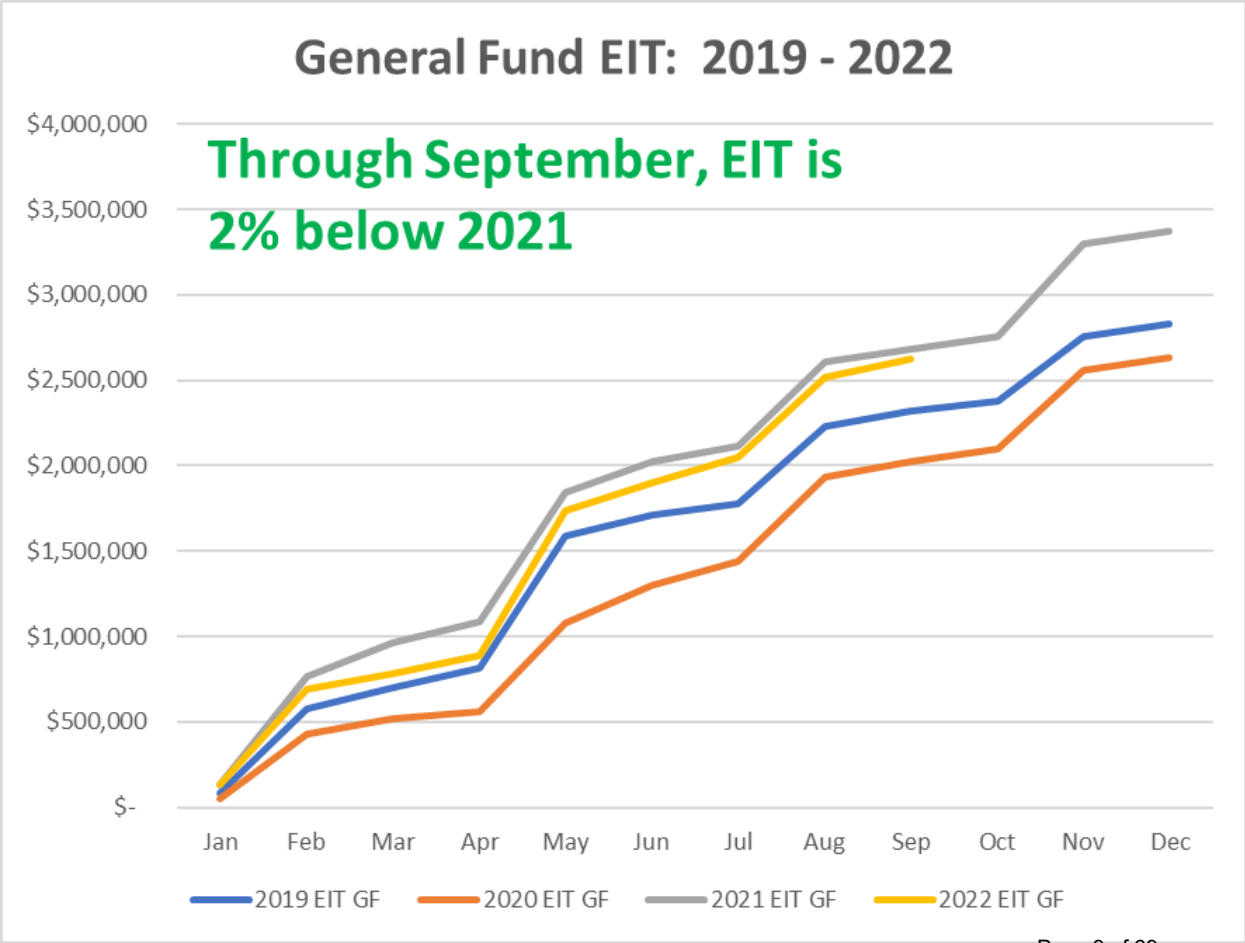
- 2022 Forecast is -\$171K vs. 2022 Budget

2022 Budget assumed 3% growth over 2021 Actuals.

However, we are currently 2.3% below 2021 YTD September.

We hope to see that gap closed before the end of the year but want to budget conservatively. Therefore:

- 2022 Forecast is set 2.3% below 2021 Actuals.
- 2023 Budget is set at 2% growth or +\$65K vs. 2022 Forecast
- 2023 Budget is set at -3% or -105K vs. 2022 Budget



## Real Estate Transfer Tax:

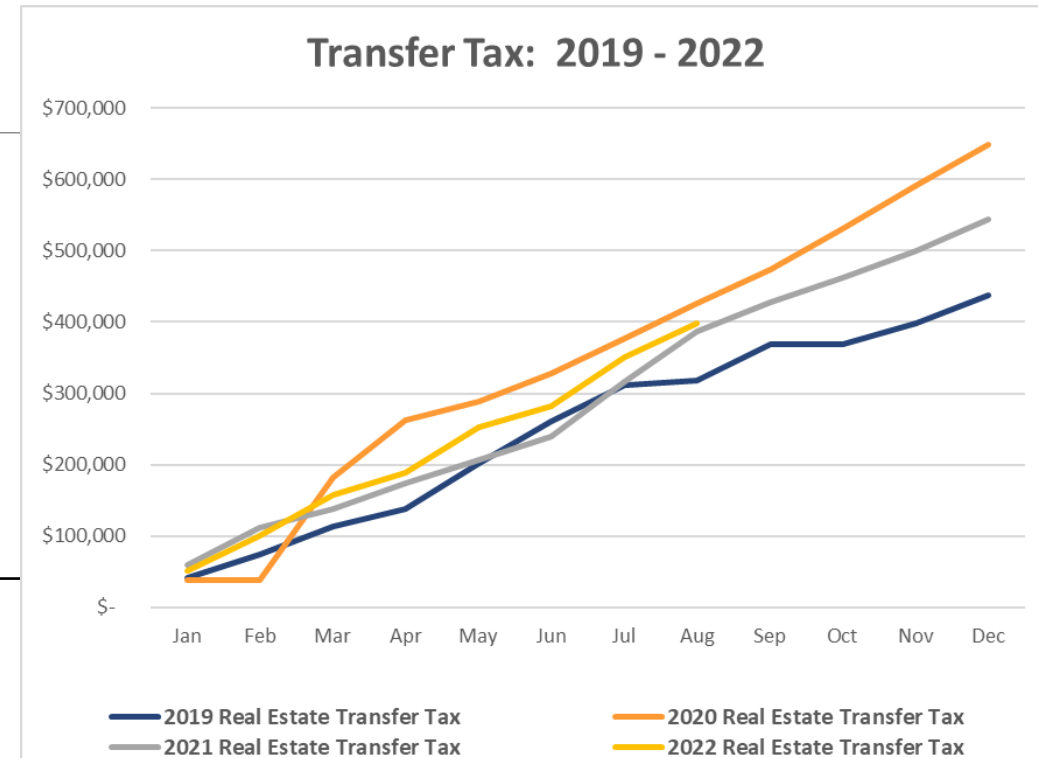
2023 Budget = \$450K, -\$80K vs 2022 Budget & Forecast

- 5-year avg is \$570K but reducing due to slowing housing market
- While high interest rates, high housing prices and fears of recession should slow the housing market, we still have low inventory on the market that is selling quickly.
- It's challenging to estimate but believe this is a balanced view – not too conservative or too aggressive

## Local Service Tax:

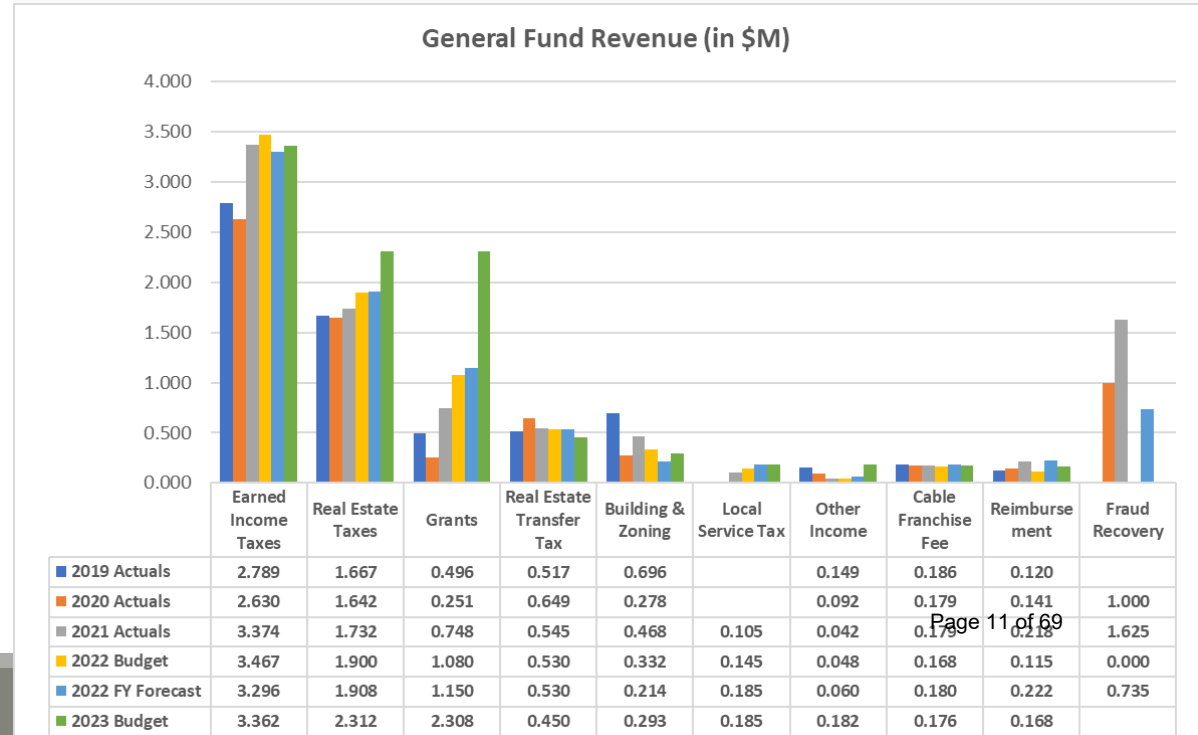
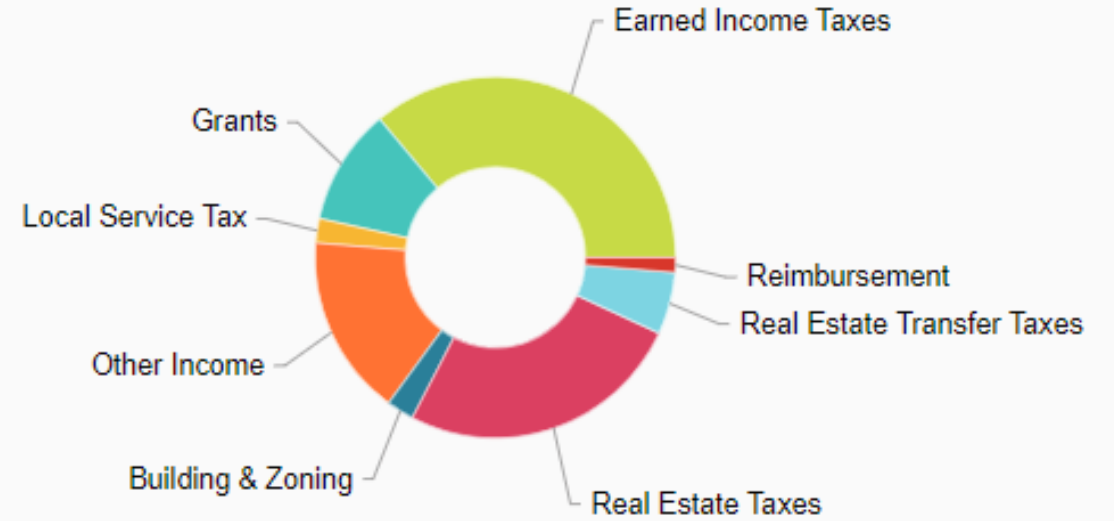
2023 Budget = \$185K, +\$40K vs 2022 Budget flat vs. 2022 Forecast

- Local Service Tax was new in 2021 and collection lagged
- Collection rate picked up in 2022



# Non-Tax Revenue

- As you can see in the graphs, our various taxes make up most of our recurring revenue
- Total Non-tax revenue is budgeted at \$3M but \$2.3M is one-time or passthrough grant funds.
- Grant revenue 2023 budget is \$2.3M
  - \$1.6M of which is grant funds for the Chandler Mill Trail; \$1.17M from the existing grant and 66% of target \$1.3M additional trail grant
  - Remainder includes State Pension Aid, that goes directly to our Pensions, & a fire grant that passes through to the fire houses
- Building & Zoning Fee (permit) Revenue budget of \$292K, -\$39K to 2022 budget.
  - Running light due to slower pace of commercial development than expected
- Cable Franchise Fee Revenue of \$176K for cable providers; very slight decline in recent years based on cord cutting
- Several other revenue sources are just pass-through income or reimbursements of expenses
  - Worker’s Comp reimbursement from EMS Commission
  - Health Insurance reimbursement for employee contributions
- With Interest Rates rising, we are starting to see rate increases on our accounts; will realign investments to maximize



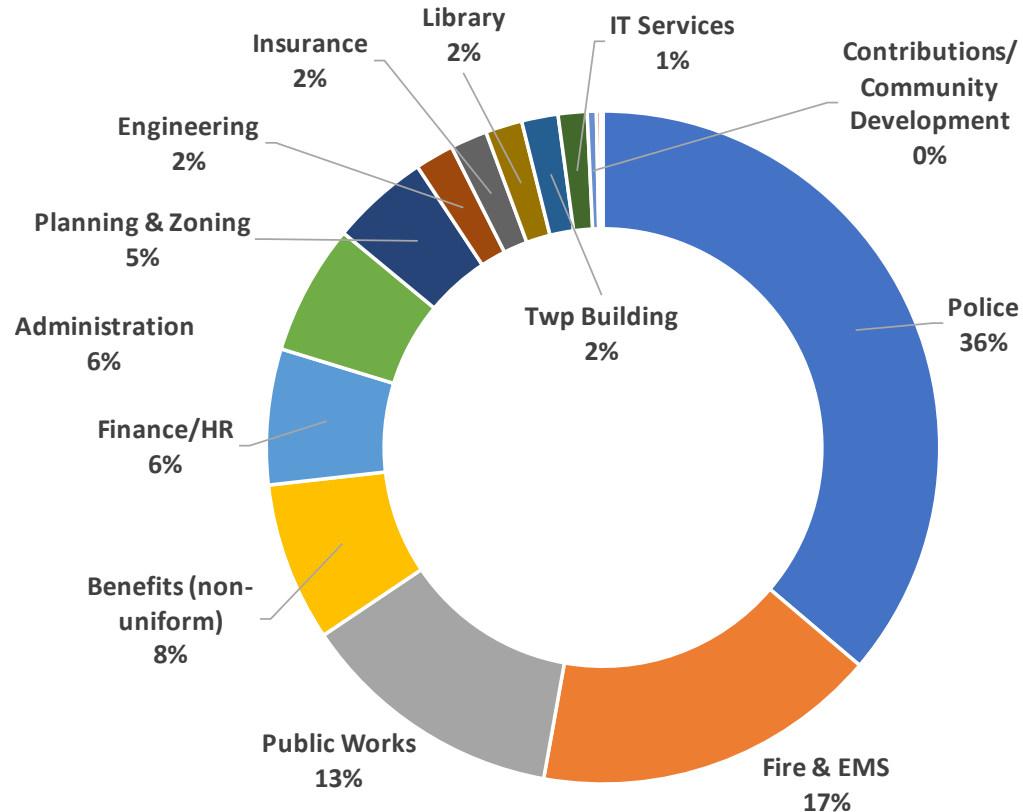
# General Fund Expenses

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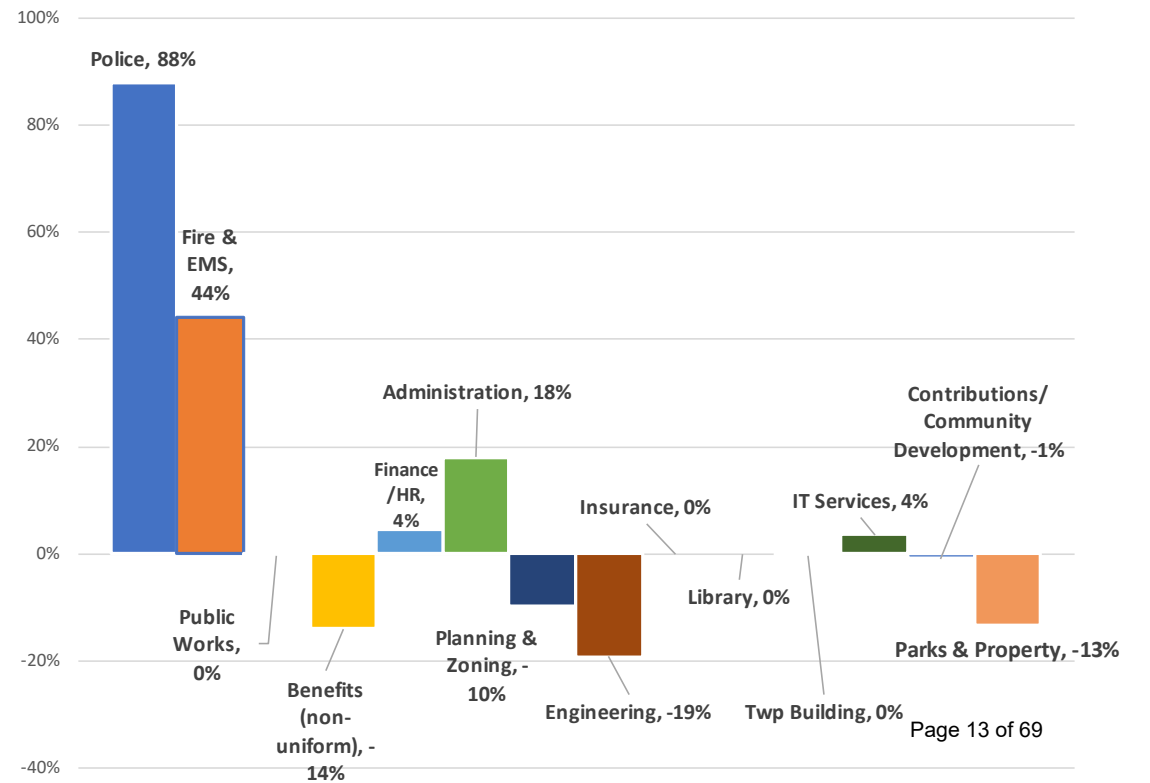
# General Fund Operating Expense Overview

- The vast majority of our operating expenses and growth in operating expenses support services directly visible and in touch with the community
  - Police, Fire, EMS & Public Works

Percent of 2023 Operating Budget



Percent of Change in Operating Budget 2023 vs 2022

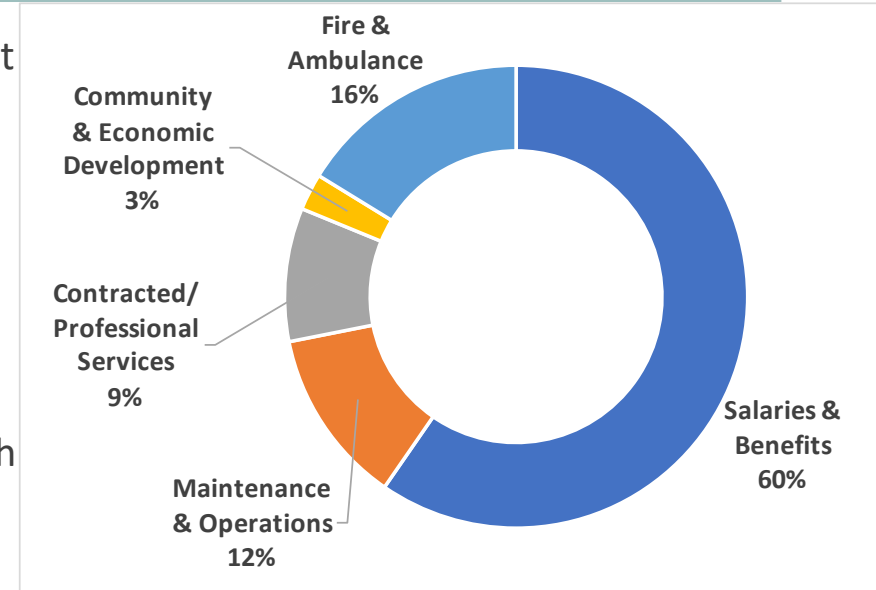


# General Fund Operating Expense Overview

Sage Dept Name	2020 Full Year Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget	\$ 2023 Budget vs. 2022 Budget	% 2023B vs. 2022B	\$ 2023B vs. 2022F	% 2023B vs. 2021F
Police	\$ 1,502,501	\$ 1,807,464	\$ 1,767,719	\$ 1,978,668	\$ 1,669,487	\$ 2,258,279	\$ 2,463,540	\$ 484,872	25%	\$ 205,261	9%
Fire & EMS	\$ 638,072	\$ 715,562	\$ 698,525	\$ 887,449	\$ 893,511	\$ 907,483	\$ 1,133,891	\$ 246,442	28%	\$ 226,408	26%
Public Works	\$ 583,220	\$ 697,380	\$ 720,899	\$ 871,834	\$ 526,392	\$ 738,338	\$ 858,804	\$ (13,029)	-1%	\$ 120,466	14%
Benefits (non-uniform)	\$ 538,714	\$ 551,808	\$ 568,371	\$ 598,621	\$ 473,848	\$ 584,659	\$ 520,642	\$ (77,979)	-13%	\$ (64,017)	-11%
Finance/HR	\$ 274,800	\$ 348,503	\$ 323,789	\$ 419,578	\$ 307,146	\$ 424,937	\$ 444,245	\$ 24,667	6%	\$ 19,308	5%
Administration	\$ 383,640	\$ 298,423	\$ 306,167	\$ 327,264	\$ 508,880	\$ 613,501	\$ 426,955	\$ 99,691	30%	\$ (186,546)	-57%
Planning & Zoning	\$ 213,567	\$ 338,881	\$ 258,216	\$ 374,718	\$ 206,512	\$ 267,796	\$ 321,133	\$ (53,586)	-14%	\$ 53,337	14%
Engineering Services	\$ 314,556	\$ 272,500	\$ 324,644	\$ 234,100	\$ 52,510	\$ 63,633	\$ 129,900	\$ (104,200)	-45%	\$ 66,267	28%
Insurance	\$ 125,910	\$ 134,902	\$ 117,861	\$ 135,324	\$ 121,903	\$ 125,957	\$ 127,835	\$ (7,489)	-6%	\$ 1,878	1%
Library	\$ 121,000	\$ 121,000	\$ 121,000	\$ 121,000	\$ 121,000	\$ 121,000	\$ 121,000				
Twp Building	\$ 130,972	\$ 154,805	\$ 90,968	\$ 121,800	\$ 79,775	\$ 105,038	\$ 119,200	\$ (2,600)	-2%	\$ 14,162	12%
IT Services	\$ 64,424	\$ 76,120	\$ 65,362	\$ 74,750	\$ 77,681	\$ 93,905	\$ 94,459	\$ 19,709	26%	\$ 554	1%
Contributions	\$ 31,500	\$ 28,450	\$ 100,450	\$ 34,950	\$ 27,950	\$ 34,950	\$ 29,950	\$ (5,000)	-14%	\$ (5,000)	-14%
Parks & Property	\$ 105,867	\$ 31,000	\$ 112,203	\$ 87,666	\$ 64,774	\$ 87,110	\$ 13,860	\$ (73,806)	-84%	\$ (73,250)	-84%
Board of Supervisors	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 5,625	\$ 7,500	\$ 7,500				
Community Development	\$ 51,863	\$ 2,350	\$ 1,700	\$ 2,600	\$ 645	\$ 2,500	\$ 2,300	\$ (300)	-12%	\$ (200)	-8%
Economic Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Refund of Prior Year Revenue	\$ 496	\$ -	\$ 1,427	\$ -	\$ 12,790	\$ 12,790	\$ -			\$ (12,790)	100%
Fraud Investigation	\$ 621,421	\$ -	\$ 294,150	\$ -	\$ 129,988	\$ 140,000	\$ -			\$ (140,000)	100%
<b>Grand Total</b>	<b>\$ 5,710,021</b>	<b>\$ 5,586,647</b>	<b>\$ 5,880,952</b>	<b>\$ 6,277,822</b>	<b>\$ 5,280,417</b>	<b>\$ 6,589,376</b>	<b>\$ 6,815,215</b>	<b>\$ 537,393</b>	<b>9%</b>	<b>\$ 225,839</b>	<b>4%</b>

# General Fund Operating Expense Overview

- 2022 General Fund Operating Expenses are expected to come in ~\$172K above budget
  - This is primarily driven by high legal costs due to an ethics reviews and Police OT
  - Partially offset by deferral of MS4 revolving water fund investment, staff vacancies, lower public works maintenance expenses, and lower than expected insurance
  
- 2023 GF Operating Expenses are expected to increase \$366K or 6% vs 2022 Forecast
  - This is primarily driven by a 30% increase in the contribution required to the Fire & EMS Commission and higher salaries associated with a new Police contract, with some offsetting improved policies to control overtime
  - For non-uniform staff, we are assuming a 5% increase given inflation of 8%
  - More detail in the slides that follow



	2020 Actuals	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget	\$ 2023 Budget vs. 2022 Budget	% 2023B vs. 2022B	\$ 2023 Budget vs. 2022 Forecast	% 2023B vs. 2022F
<b>Expense</b>										
⊕ Salaries & Benefits	\$ 2,760,589	\$ 3,298,059	\$ 3,688,295	\$ 2,888,009	\$ 3,843,222	\$ 4,063,285	\$ 374,991	10%	\$ 220,063	6%
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<b>Expense Total</b>	\$ 5,099,366	\$ 5,757,114	\$ 6,277,822	\$ 5,150,429	\$ 6,449,376	\$ 6,815,215	\$ 537,393	9%	\$ 365,839	6%

Note: excludes fraud investigation & recovery expenses

# Police Department

## Summary of Operating Budget Request

**Police Department budget of \$2.46M, up \$485K or 25% from 2022 Budget and up \$205K or 9% over full-year 2022 forecast**

- Primarily due to:
    - Negotiation of union contract and overtime
  - **Budget includes:**
    - Negotiations indicate 9% salary increase in 2023 to offset new 5% contribution to pension, contribution to healthcare, reductions in vacation allotment, & reductions in payouts for unused vacation and sick time.
      - The Police pension is estimated to be underfunded by \$400K; 5% contribution will help overtime but is only a benefit to the liability and does not show as an expense savings immediately.
    - Five officers to receive between 12-16% increases due to step structure for every year of service
    - Full-year of two officers that were out part of 2022
    - Overtime has drastically exceeded budget in 2022; attempting to curb but challenging given desire to have 2 patrol officers on duty at all times, plus cover vacations, sick time, comp time, court time and training. Details on next slide.
    - \$20K increase in gas given high fuel prices
    - \$7.5K community policing budget to hold more events and large National Night Out celebration (reduced from \$20K request)
    - 4 new computers to enable each officer to have their own cubicle workspace & computers; currently sharing
- 
- **Requests declined due to budget constraints:**
    - Staffing: Not budgeting for requested increase in officers
    - Vehicle: Not budgeting for requested incremental fleet vehicle



# Police Overtime Review

**2022 Police Overtime based on annualizing YTD is \$151K. The potential reduction in Overtime is not sufficient to contribute substantial funding for a new officer**

- A detailed review shows shift replacement is the primary driver of overtime due to backfilling for paid time off (PTO).
- Opportunities to reduce include not filling most weekday day shift openings by relying on other daytime officers (Detective, Chief & School Resource Officer (SRO)) & union negotiations to eliminate chart day payouts.
- However, due to officer safety, we do not want to go back to officers on duty alone overnight.
- The maximum financial benefit of adding one additional patrol officer is likely only going to reduce night shift coverage for one of our two squads (\$32.5K) vs. the all-in cost of a new officer at \$114K.
- There is little control over \$22.5K due to training, court time, specific incidents and special events. There is risk these items will increase.
- **Given budget constraints, this analysis shows that we should not hire a new officer with the justification that it will reduce overtime.**
- **Therefore, a new officer is excluded. However, there are offsetting impacts from the SRO pilot and exhaustion of officers**

2022 Reason for Overtime	2022 Full Year (annualizing YTD)	Potential Savings - process changes	Potential Savings New Hire	Proposed OT 2023 Budget w/ new hire	Proposed OT 2023 Budget w/o new hire	Comment
Shift replacement - Weekday Day Shift	\$ 32,000	\$ 24,000		\$ 8,000	\$ 8,000	Do not fill most single shift openings from PTO during WEEKDAY day shift; rely on Detective, Chief & SRO to back-up patrol
Shift replacement - Weekend Day Shift	\$ 18,000			\$ 18,000	\$ 18,000	Retain 2 officers on duty on weekends.
Shift replacement - Night Shift	\$ 65,000		\$ 32,500	\$ 32,500	\$ 65,000	Retain 2 officers on duty overnight. Even with a new hire, they would need Field Officer Training time & after that can only provide relief for one squad. Best case would be to eliminate shift coverage needs for one of two squads.
Training	\$ 10,267			\$ 10,267	\$ 10,267	Not much control due to class schedule
Court	\$ 3,012			\$ 3,012	\$ 3,012	Not likely to be reduced by new hire
Specific Incident	\$ 5,365			\$ 5,365	\$ 5,365	Not likely to be reduced by new hire
Special Event	\$ 3,905			\$ 3,905	\$ 3,905	Not likely to be reduced by new hire; more events might increase
Chart Day	\$ 13,684	\$ 13,684		\$ -	\$ -	Union contract negotiations includes not paying out Chart Day
<b>Total</b>	<b>\$ 151,233</b>	<b>\$ 37,684</b>	<b>\$ 32,500</b>	<b>\$ 81,049</b>	<b>\$ 113,549</b>	
<b>Total 2023 (w/ 12% (9% for raises and remaining for step increase avg)</b>				<b>\$ 90,775</b>	<b>\$ 127,175</b>	

# Fire & EMS Department

## Commission increase of 30% from \$746K to \$970K

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➤ **Fire & EMS Commission Budget Increase of ~30% is confirmed**

- *Drivers:*
  - *Multi-year deficit spending by companies who have been insufficiently funded*
  - *Extremely high-cost increases well beyond inflation*
  - *Volunteer retention program*

➤ **Results in Kennett Township Contribution for 2023 of \$970K**

- Increase of \$224K from 2022 Budget

➤ **Other items under Fire & EMS Department:**

- Foreign Fire Grant is just a pass-through revenue and expense; up \$19K to \$81.3 in 2022

# Public Works

## Summary of Operating Budget Request

**Public Works Department Operating Expense request of \$859K, almost flat to 2022 Budget and up \$120K over full-year 2022 forecast**

- Primarily due to:
  - Almost flat to 2022 budget & up vs. 2022 forecast due to Director vacancy for most of 2022.
- Budget includes:
  - Given Director vacancy for most of year, we currently have overlap of 1 extra employee until April retirement
  - Reducing some expenses on surface treatment in General Fund to invest more in full paving program out of Capital Fund.
  - Capital also includes plan to test capability to do large drainage projects in-house
  - While prices have increased, we budgeted even more cautiously for many items in 2022, preventing large increases in 2023
- Requests Declined:
  - Staffing: Not budgeting for requested replacement of individual retiring in April.
    - We have temporary +1 but not retaining due to budget constraints.
    - We have kept it to a 6-person team for decades, despite growth & additional responsibilities
    - Likely need in future with expanding open space/trail responsibilities, aging sewer & drainage system, & projects

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➤ **Total Public Works Capital Projects of \$865.5K; \$540.5K General Capital & \$325K Liquid Fuels; see next slides**

# Public Works Department

## Proposed Capital Projects

➤ **Total Public Works Capital Projects of \$865.5K; \$540.5K General Capital & \$325K Liquid Fuels**

Item	Description	Capital Fund	Liquid Fuels
		<u>2023</u>	<u>2023</u>
<b>Storm Water Drainage Projects</b>	Investigating in-house completion of large drainage projects with rental equipment; dedicating max of \$150K. Upper Davenport external estimate is \$330K, plus slip lining for Balmoral and Ponds of Woodward needed at some point	\$150K	
<b>Road Paving</b>	General Capital = \$543K - \$325K Liquid Fuels Grant More detail on next slide	\$218K	\$325K
<b>Other Surface Treatment</b>	Considering rubberized tar instead of Oil & Chip	\$40K	
<b>Public Works Vehicles</b>	Backhoe replacement Brush chipper if grant attainable (\$125K - \$112.5K potential grant) Holding off on replacement of 2015 pick-up (\$65K) and 2006 10-ton Dump Truck (\$250K but getting on request list for 2024)	\$120K \$12.5K	
<b>Total PW Capital Projects</b>		<b>\$540.5K</b>	<b>\$325K</b>

# Public Works Department

## Paving Projects

- **\$563K for Road Paving; \$325K from Liquid Fuels grants, remainder from Capital /General Fund (\$218K)**
- **Over the course of many years, we have expanded our main roads from 18 to 21 feet.**
- **The last two roads in that plan are included below (Burrows Run & finish Rosedale).**
  - **We started with Step 1 of both in 2022 and propose to finish Step 2-3 in 2023**

Road	Description	2023
Burrows Run Road Reconstruction to Widen ~1.5 miles	Step 1) Widen 18ft to 21ft via mill & fill – DONE in 2022 ~180K Step 2) Level 1 inch w/ 9.5mm + Step 3) 1.5 inch 9.5mm wearing course	\$280K
Rosedale Reconstruction to Widen Bayard to McFarlan	Step 1) Widen 18ft to 21ft via mill & fill – DONE in 2022 ~\$93K Step 2) Level 2.5 inch w/ 9.5mm + Step 3) 1.5 inch 9.5mm wearing course	\$263K
<b>Total 2023</b>	\$325K Liquid Fuels / \$218K from General Capital	<b>\$543K</b>

# Township Building

## Summary of Budget Request

**Township Building operating request of \$119.2K, down slightly from 2022 Budget due to moving expenses to Capital Budget**

- Operating Budget includes:
  - \$8K of Maintenance & Repair expenses moved to Capital for replacement of HVACs and major equipment
  - Other adjustments to line items to true-up to run-rate but largely offset each other
  
- Capital Expense Budget includes:
  - 2022 Forecast includes \$80K of unexpected building projects vs. \$10K budgeted:
    - Basement waterproofing and mold remediation
    - Main floor: splitting 1-2 large offices to meet capacity needs
    - Police Department (upstairs): Adding doorways to accommodate use of Detective and Sergeant's office and Woman's Locker Room without going through conference room
  - 2023 Budget includes \$50K for completion of above and other major emergency repairs (e.g. another HVAC)

# The current Township office building is not sufficient to meet the needs of a growing Township

Last year's statement	What's happened since
<p>We are beginning to see major repairs needs for the aging building</p> <ul style="list-style-type: none"> <li>Dormers &amp; the Police entrance door replaced due to rotting, water leakage and mold 2020-2021; more windows &amp; door replacement expected</li> </ul>	<ul style="list-style-type: none"> <li>Minor leaks caulked</li> <li>Police HVAC needed to be completely replaced</li> </ul>
<p>We have had multiple mold issues in the Public Meeting room due to high ground water</p> <ul style="list-style-type: none"> <li>Potential to replace carpet with more durable waterproof flooring; Need engineer to evaluate moisture</li> </ul>	<ul style="list-style-type: none"> <li>Had large mold issue; can't operate out of Public Meeting room</li> <li>Waterproofing and mold remediation underway for permanent solution</li> <li>Evaluating improvements for putting the room back together</li> </ul>
<p>The HVAC "system" is a conglomeration of many residential HVAC units that don't meet the needs of a commercial building and are reaching the age where repairs or replacement may be required. We may need to add integrated dehumidifiers and may want to add air scrubbers</p>	<ul style="list-style-type: none"> <li>Police HVAC needed to be completely replaced</li> <li>HVAC contractors determined not practical to replace with commercial system given current set-up and ducting. However, expecting more individual units to follow</li> <li>Commercial dehumidifier to be added as part of waterproofing project</li> </ul>
<p>There is not sufficient space to accommodate a growing Police force and other staff additions</p> <ul style="list-style-type: none"> <li>Our Police Department and holding cell are upstairs, which proves challenging with some people taken into custody. Our interview facilities are insufficient. Desk space is shared in the Police Department. COVID-19 has proven challenging given that offices are shared for the non-uniform teams. Conference room space is extremely limited</li> </ul>	<ul style="list-style-type: none"> <li>We have begun some minor adjustments be a permanent solution is still needed. <ul style="list-style-type: none"> <li>Detective &amp; 2 Sergeant's moved into former Township Managers office; adding door so that they don't have to go through the conference room to access</li> <li>Chief secured free office furniture and desires to split each officer into own desk space</li> <li>Capital budget request includes splitting 2 offices in half to make 4 officers to accommodate admin staff and free up one conference room.</li> </ul> </li> </ul>
<p>We are just beginning to evaluate options and do not yet have estimates</p> <ul style="list-style-type: none"> <li>Have proposed minor changes to optimize Police space; waiting on estimate</li> <li>We would like to engage our engineers and possibly architects to review options in the current building, including minor to major renovations and additions.</li> <li>Pending estimate that would be include in the final budget</li> </ul>	<ul style="list-style-type: none"> <li>Proposing to retain \$10K in engineering budget to evaluate expansion/additions on the building.</li> <li>At some point, review of offset options and requisite financing will be required</li> </ul>

# General Capital Projects 5-year View (not including Sewer & Open Space)

➤ **Contemplated projects & timing**

- There is more demand than ability to fund
- This is the proposed sequencing to balance desires with what we can afford.

- ① Consistent road paving program w/ \$325K from Liquid Fuels and \$190 from General Capital
- ② Vehicle & Equipments replacement – we’ve pushed out replacement of many but still have high needs in the next 5 years
- ③ Twp Building Major Repairs are likely to be ongoing as it ages
- ④ Stormwater – we are likely to have more & more failing pipes as infrastructure ages
- ⑤ Chandler Mill Trail is biggest special project
- ⑥ Five Points Roundabout is delayed until 2027 construction
- ⑦ Magnolia underpass in 2025-2026
- ⑧ Ways Lane realignment 2025
- 9. South Street trail – given current lack of funding options, deferred beyond 5 years

➤ **This is list and timing will be revised as decisions are made, projects are changed/added, grant funds become available, etc.**

Category	Project	2022	2023	2024	2025	2026	2027	
<b>Expense - Infrastructure &amp; Equipment</b>	① Road Paving/Resurfacing	\$ 218,185	\$ 258,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	
	Police Vehicles			\$ 112,000	\$ 58,800	\$ 61,740	\$ 64,827	
	② Roads Vehicle	\$ 117,000		\$ 304,400	\$ 325,000	\$ 80,000		
	Roads Equipment		\$ 132,500	\$ 100,000		\$ 160,000	\$ 7,500	
	③ Buildings - Twp Building	\$ 76,275	\$ 79,200	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	
	Traffic Lights			\$ 4,800	\$ 3,600	\$ 1,200		
	Buildings - Maintenance Equipment						\$ 6,000	
	Computer Hardware Replacement			\$ 18,500	\$ 3,000	\$ 1,500	\$ 11,500	
	<b>Expense - Infrastructure &amp; Equipment Total</b>		<b>\$ 411,460</b>	<b>\$ 469,700</b>	<b>\$ 759,700</b>	<b>\$ 610,400</b>	<b>\$ 524,440</b>	<b>\$ 309,827</b>
	<b>Expense - Major Projects</b>	④ Stormwater Projects	\$ 193,752	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
⑤ Trails Projects - Chandler Mill		\$ 754,350	\$ 3,811,500	\$ 1,963,500				
⑥ Five Points Roundabout				\$ 368,000	\$ 200,000	\$ 200,000	\$ 2,718,293	
⑦ Trails Projects - Magnolia Underpass					\$ 479,889	\$ 479,889		
⑧ Ways Lane Realignment					\$ 250,000			
Information Technology		\$ 10,193						
Buildings - The Garage		\$ 121,847						
Buildings - Salt Shed							\$ 200,000	
ARLE Grant Rt 1/Rt 82		\$ 402,206						
<b>Expense - Major Projects Total</b>		<b>\$ 1,482,348</b>	<b>\$ 3,961,500</b>	<b>\$ 2,431,500</b>	<b>\$ 1,029,889</b>	<b>\$ 779,889</b>	<b>\$ 3,018,293</b>	
<b>Expense Total</b>		<b>\$ 1,893,808</b>	<b>\$ 4,431,200</b>	<b>\$ 3,191,200</b>	<b>\$ 1,640,289</b>	<b>\$ 1,304,329</b>	<b>\$ 3,328,120</b>	



# Capital Projects Funding – 5-year view

## ➤ 2023 funding

- ① Contribution from Operating Budget
- ② Greenway grant proceeds
- ③ Proceeds from loan funding not yet used
- ④ Sub-allocation from Open Space Maintenance allocation
- ⑤ Planned use of reserves

## ➤ 2024+ funding

- ⑥ Further prioritization or additional grants/funding sources will be needed to reduce draw on reserves

Category	Project	2022	2023	2024	2025	2026	2027
Expense - Infrastructure & Equipment		\$ 411,460	\$ 469,700	\$ 759,700	\$ 610,400	\$ 524,440	\$ 309,827
Expense - Major Projects		\$ 1,482,348	\$ 3,961,500	\$ 2,431,500	\$ 1,029,889	\$ 779,889	\$ 3,018,293
<b>Expense Total</b>		<b>\$ 1,893,808</b>	<b>\$ 4,431,200</b>	<b>\$ 3,191,200</b>	<b>\$ 1,640,289</b>	<b>\$ 1,304,329</b>	<b>\$ 3,328,120</b>
Funding	① Contribution from Operating Budget	\$(1,356,596)	\$ (590,500)	\$(1,000,000)	\$(1,000,000)	\$(1,000,000)	\$(1,000,000)
	② Trails Projects Funding - Remaining Greenway Grant		\$(1,173,542)				
	③ Trails Projects Funding - New Greenway Grant Application		\$ (858,000)	\$ (442,000)			
	④ Trails Projects Funding from loan proceeds of loan not used		\$(1,000,000)				
	④ Trails Projects Funding from Open Space Maintenance EIT		\$ (363,000)	\$ (187,000)			
	Trails Projects - Magnolia Underpass Grant				\$ (308,452)	\$ (308,452)	
	Five Points Roundabout Grant						\$ (2,193,550)
	Trails Projects - South Street - Future Grant Potential						
	Equipment - Recycling Grant for Chipping						
<b>Funding Total</b>		<b>\$(1,356,596)</b>	<b>\$(3,985,042)</b>	<b>\$(1,629,000)</b>	<b>\$(1,308,452)</b>	<b>\$(1,308,452)</b>	<b>\$(3,193,550)</b>
<b>Funding Total</b>		<b>\$(1,356,596)</b>	<b>\$(3,985,042)</b>	<b>\$(1,629,000)</b>	<b>\$(1,308,452)</b>	<b>\$(1,308,452)</b>	<b>\$(3,193,550)</b>
<b>Grand Total</b>		<b>\$ 537,212</b>	<b>\$ 446,158</b>	<b>\$ 1,562,200</b>	<b>\$ 331,837</b>	<b>\$ (4,124)</b>	<b>\$ 134,570</b>
Planned Use of Reserves	⑤		\$ (401,132)	\$(1,562,200)	\$ (331,837)	\$ 4,124	\$ (134,570)
GF Fund Balance End of Yr		\$ 3,800,810	\$ 4,395,810	\$ 3,994,678	\$ 2,432,478	\$ 2,100,642	\$ 2,104,765
Cap Fund Balance End of Yr		\$ 583,933	\$ 45,026	\$ -	\$ -	\$ -	\$ -
<b>GF + Cap Fund - Fund Balance</b>		<b>\$ 4,384,743</b>	<b>\$ 4,440,836</b>	<b>\$ 3,994,678</b>	<b>\$ 2,432,478</b>	<b>\$ 2,100,642</b>	<b>\$ 2,104,765</b>
Annual General Fund		\$ 6,500,000	\$ 6,358,500	\$ 6,857,752	\$ 7,200,640	\$ 7,560,672	\$ 7,938,705
Operating Expense							
General Reserves as % of Operating Expense		67%	70%	58%	34%	28%	24%

# Kennett Greenway: Trail on Chandler Mill

- The trail on Chandler Mill Road is currently in the permitting process
- Construction is expected to begin in 2023 and carry into 2024
- The costs are included in the budget numbers shown throughout the budget

Total Cost			
Year	Category	Current Est. (\$K)	Stage
2020	Preliminary work (due diligence, design, engagement)	81 K	Completed
2021	Preliminary work (due diligence, design, engagement)	206 K	Completed
	Final Design/Engineering	242 K	Continued in 2022
	Edge lane road evaluation	17 K	Completed
2022	Final Design/Engineering	443 K	In progress
	Right-of-way	250 K	In progress
	T&M Meetings	90 K	In progress
	Appraisals, permits, grant applications	18 K	Completed
2023	Construction	3,630 K	Future
	5% contingency	182 K	Contingency
2024	Construction	1,870 K	Future
	5% contingency	94 K	Contingency
<b>Grand Total</b>		<b>7,122 K</b>	

2023-2024 Funding Sources		2023	2024
	Existing grant	1,174 K	
	Potential new grant(s)	858 K	442 K
	Use of Open Space Maintenance funds for Chandler Mill Trail in accordance with Open Space 25% maintenance LTD Allocation.	363 K	187 K
	Funding from proceeds of loan not yet used	1,000 K	
	General Fund/Reserve contribution	417 K	1,335 K
<b>Total Funding</b>		<b>3,812 K</b>	<b>1,964 K</b>
<b>2023-2024 Expected Costs</b>		<b>3,812 K</b>	<b>1,964 K</b>

# Non-uniform Employee Benefits

## Summary of Budget Requests

### Non-uniform Employee Benefits estimate of \$521K, down \$78K or -13% from 2022 Budget

- Budget includes:
  - Minimum Municipal Obligation reduction of \$38K due to turnover and revaluation
    - Non-uniform pension is well-funded due to forfeiture of Lisa Moore's pension
  - Savings of \$7K due to new lower cost short/long-term disability and life insurance
  - Medical insurance is budgeted to reduce vs. 2022 Budget
    - Assumed premium increase is currently 5% to be conservative. Actual increase has been about 3% each year.
    - However, that increase is more than offset by the success of the employee opt-out incentive

# Administration Department Summary of Budget Request

## Administration Department request of \$427K, up \$100K or 30% from 2022 Budget

- Primarily due to increasing run-rate of legal expenses
- 

- Budget includes:
  - Legal fees estimate based on \$10K/month general + \$8K labor attorney
  - Township Manager Contract
  - Training & Conferences
    - Recent history has been particularly low given pandemic

# Finance & HR Department

## Summary of Budget Request

**Finance/HR request of \$444K, up \$25k or 6% from 2022 Budget**

- Budget includes:
  - No changes to staffing levels
  - Bank fees increased due to cost of fraud prevention services
    - May be able to reduce with use of PLGIT services/accounts
  - No changes to audit costs
    - 2021 Audit has been on hold due to workload/projects
    - May result in delaying transition to full GABS Annual Report, thereby saving vs. current forecast and budget

# Planning & Zoning Department

## Summary of Major Items Requested

**Planning & Zoning request of \$321K, down \$54K or 14% from 2022 Budget**

- Budget includes:
  - No staff additions for 2023
  - Holding off on Planner search given years of searching and development slow-down due to sewer capacity constraints

# Engineering Department

## Summary of Budget Request

**Engineering Services Operating expenses are estimated at \$130K, down \$104K or 45% from 2022 Budget**

- Change is primarily due to budgeting approach for Revolving Water Fund, see below
- Budget includes:
  - Revolving Water Fund project for MS4 is still pending DEP approval; therefore splitting \$157K budget 50/50 across 2023-2024
  - Budgeting for 2.2K of general engineering per month; down slightly from 2.5 run-rate due to hiring on new Public Works Director who is also a licensed Professional Engineer
  - \$5K in 2022 and 2023 each for evaluation of building options for expansion/addition
  - \$5K for work on Subdivision and Land Development Ordinances (SALDO) re-write to begin in 2023
- Budget does NOT include:
  - All engineering expenses for the Chandler Mill trail in 2022 and 2023 are booked to the Capital Fund
  - Due to budget constraints does NOT include engineering on any other major project including 5-points round-about, South Street sidewalk, Magnolia underpass or any other greenway segments other than Chandler Mill Trail.

# Insurance

## Budget Summary

**Insurance estimate of \$128K, down \$7K or 6% from 2022 Budget**

- Budget includes:
  - Reduction in non-uniform worker's compensation
  - Other insurance items had assumed increases that didn't come to fruition
  - **One open item - (Fidelity & Crime Coverage) (aka Public Employee Blanket Bond)**
    - Treasurer and Township Manager are individually bonded to protect the Township; this would cover the Township for behavior by all other employees and Board members
    - Includes coverage for employee theft and company incurred claim related expenses by retaining outside accountants and consultants
    - Also includes forgery, counterfeit money or money orders, funds transfer fraud & computer crime that causes loss to the Township (committed by employee or any outside party)
  
- This department is for insurance that is not specific to each employee: property, liability, bonds, worker's compensation, etc.



# IT Services Department

## Summary of Budget Request

### **General IT Services expenses are estimated at \$94.5K, up \$19.7K or 26% from 2022 Budget**

- General IT is all IT supporting general & administrative operations, excluding sewer & police direct expenses & allocations

#### ➤ Budget includes:

- Seeing high inflation across most services, software, & hardware in the IT space
- Major upgrade for cyber security and redundancy began in 2022; full-year in 2023
  - Plus 20% increase in end point detection tool
    - Split equally across General IT & Police IT
- Sage General Ledger up \$4K due to full-year of additional staff member and 5% general increase

#### ➤ Budget does NOT include:

- Desire to evaluate further Sage enhancements but don't have capacity to do so or to implement; may request changes during the year
- Document management/sharing – deferring to potential for future
  - How critical is a central solution for BOS and Committees (vs. emailing attachments or linking to public website)?

# Community Contributions

➤ Budget includes:

▪ Kennett Library Capital Commitment	\$121,000
▪     Year 4 of 6	
▪ Kennett Area Park Authority	\$ 75,000
▪     Moved to Open Space Fund based on Open Space Act changes	
▪ Kennett Collaborative	\$ 20,000
▪ Kennett Area Park and Recreation Board	\$ 12,500
▪ Brandywine Red Clay Alliance	\$ 2,950
▪     Membership; Christina Watershed program	
▪ Mushroom Festival	\$ 2,500
▪ Kennett Senior Center	\$ 2,500
▪ <u>SCCOOT Bus</u>	<u>\$ 2,000</u>
▪ Total External	\$238,450

➤ **Eliminate: KACS \$5,000 and Brandywine Valley Sports and Rec \$5,000**

➤ **Additionally, there is modest funding for Township Committees**

# General Fund – 2023 Budget Recap

- The budget includes a half of a mill Real Estate Tax increase (avg \$123 per parcel) which will produce about \$405K in revenue
- Funding of our capital needs and projects will require some use of reserves (~\$40K in 2022 and \$485K in 2023) and leveraging Open Space maintenance funds and the Open Space loan proceeds not in use

	2020 Actuals	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget	\$ 2023 Budget vs. 2022 Budget	% 2023B vs. 2022B
<b>Revenue</b>								
<b>Taxes</b>								
⊕ Earned Income Taxes	\$ 2,629,986	\$ 3,365,255	\$ 3,467,000	\$ 2,621,829	\$ 3,295,972	\$ 3,361,892	\$ (105,108)	-3%
⊕ Local Service Tax		\$ 104,924	\$ 145,000	\$ 155,267	\$ 185,000	\$ 185,000	\$ 40,000	28%
⊕ Real Estate Taxes	\$ 1,642,305	\$ 1,724,702	\$ 1,900,400	\$ 1,854,560	\$ 1,907,774	\$ 2,311,758	\$ 411,358	22%
⊕ Real Estate Transfer Taxes	\$ 649,305	\$ 544,867	\$ 530,000	\$ 438,220	\$ 530,000	\$ 450,000	\$ (80,000)	-15%
<b>Taxes Total</b>	\$ 4,921,596	\$ 5,739,747	\$ 6,042,400	\$ 5,069,875	\$ 5,918,747	\$ 6,308,649	\$ 266,249	4%
<b>Fees, Fines, Grants, Interest</b>								
⊕ Building & Zoning	\$ 277,965	\$ 450,925	\$ 331,875	\$ 185,326	\$ 214,450	\$ 292,950	\$ (38,925)	-12%
⊕ Grants	\$ 251,257	\$ 581,736	\$ 1,079,925	\$ 755,597	\$ 1,150,075	\$ 2,308,438	\$ 1,228,513	114%
⊕ Other Income	\$ 270,603	\$ 215,742	\$ 215,746	\$ 175,114	\$ 239,865	\$ 357,972	\$ 142,227	66%
⊕ Reimbursement	\$ 141,060	\$ 176,862	\$ 115,163	\$ 147,362	\$ 220,088	\$ 169,599	\$ 54,436	47%
<b>Fees, Fines, Grants, Interest Total</b>	\$ 940,887	\$ 1,425,265	\$ 1,742,708	\$ 1,263,399	\$ 1,824,477	\$ 3,128,958	\$ 1,386,251	80%
<b>Revenue Total</b>	\$ 5,862,483	\$ 7,165,013	\$ 7,785,108	\$ 6,333,274	\$ 7,743,224	\$ 9,437,608	\$ 1,652,500	21%
<b>Expense</b>								
⊕ Salaries & Benefits	\$ 2,760,589	\$ 3,298,059	\$ 3,688,295	\$ 2,888,009	\$ 3,843,222	\$ 4,063,285	374990.6607	10%
⊕ Maintenance & Operations	\$ 691,049	\$ 728,094	\$ 847,175	\$ 578,804	\$ 759,039	\$ 835,585	-11589.66356	-1%
⊕ Contracted/ Professional Services	\$ 794,944	\$ 744,799	\$ 631,900	\$ 595,622	\$ 714,054	\$ 635,384	3484.35555	1%
⊕ Community & Economic Developme	\$ 250,713	\$ 303,539	\$ 247,616	\$ 220,414	\$ 251,760	\$ 174,510	-73106.24	-30%
⊕ Fire & Ambulance	\$ 602,071	\$ 682,623	\$ 862,836	\$ 867,579	\$ 881,301	\$ 1,106,450	243614.085	28%
<b>Expense Total</b>	\$ 5,099,366	\$ 5,757,114	\$ 6,277,822	\$ 5,150,429	\$ 6,449,376	\$ 6,815,215	537393.1977	9%
⊕ Transfers to Capital Fund	\$ (631,224)	\$ (1,284,098)	\$ (1,450,470)	\$ (865,107)	\$ (1,292,734)	\$ (2,622,042)	-1171571.77	81%
<b>Operating Gain/(Loss)</b>	\$ 763,116	\$ 1,407,899	\$ 1,507,286	\$ 1,182,845	\$ 1,293,848	\$ 2,622,393	\$ 1,115,107	74%
<b>Gain/(Loss) With Capital</b>	\$ 131,892	\$ 123,801	\$ 56,816	\$ 317,739	\$ 1,114	\$ 351	\$ (56,465)	-99%
<b>Operating Gain/(Loss) excluding Greenway Grants</b>	\$ 740,062	\$ 1,051,441	\$ 647,986	\$ 518,033	\$ 422,332	\$ 590,851	\$ (57,136)	-9%
<b>Capital Fund Net Cash Flow</b>			\$ (56,001)		\$ (623,232)	\$ (446,158)		
<b>Capital Fund Balance/(Amount required to Fund from Reserves)</b>		\$ 583,933	\$ 527,932		\$ (39,299)	\$ (485,457)		

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

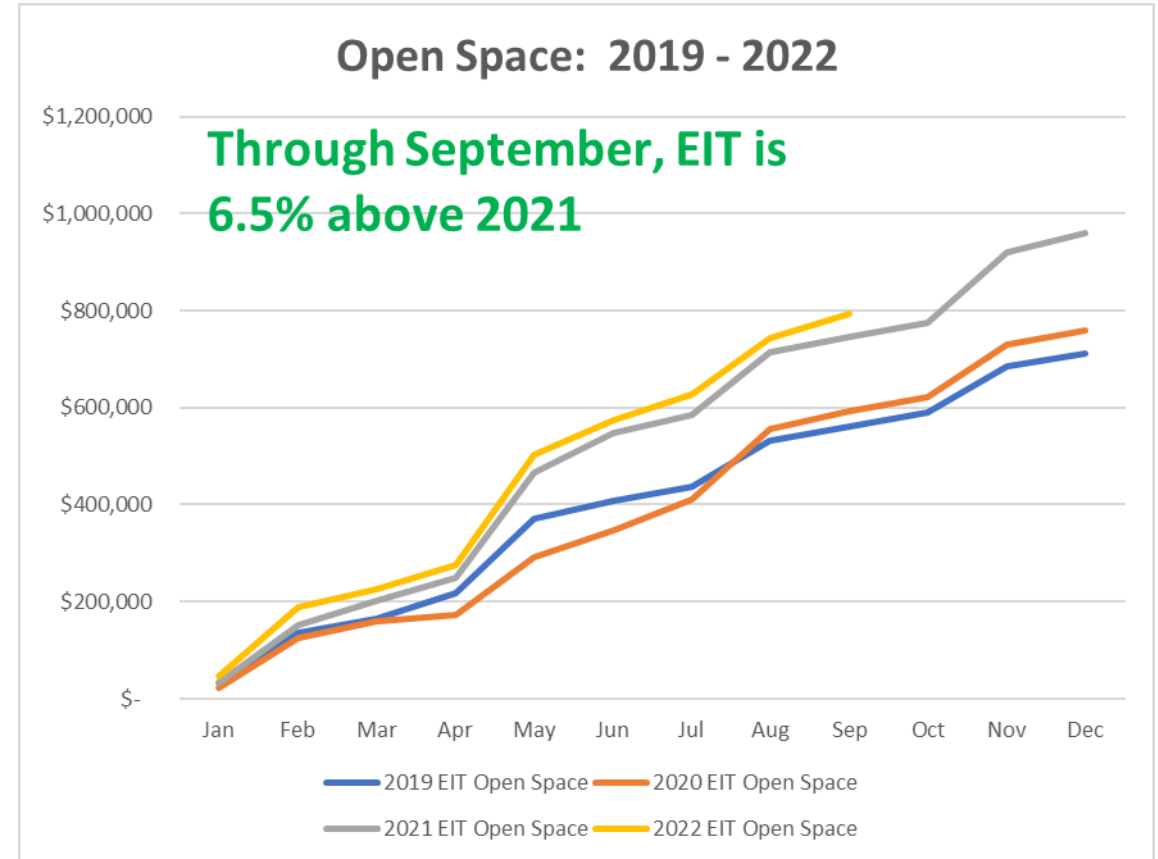
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# 2023 Open Space Budget

# Open Space Fund Budget

## Open Space Fund Revenue

- Open Space Earned Income Tax (EIT) is expected to come in at \$1.018M, outperforming 2021 by \$58K (6.5%) and 2022 Budget by \$50K
  - Open Space EIT is generated by only Township residents
  - Note that General Fund EIT is running 2% below 2021; this indicates that those that live in Kennett Township are increasing compensation faster than those that work here but do not live here
- Open Space EIT is budgeted at \$1.038M or 2% growth above 2022 Forecast
- Open Space interest has the opportunity to make a more substantial impact if reinvested into PLGIT



# Open Space Fund

## Summary of Budget

- Budget includes:
  - Spar Hill Demolition and Stabilization Project as presented by the Historical Commission \$480K (may begin in 2022)
  - Debt service of \$485K Principal and \$54K Interest for 10 year \$5M loan @ 1.34%
  - Kennett Area Park Authority for Anson B. Nixon Flat to 2022 at \$68,250
    - Recommend moving from General Fund to Open Space given law change supports use of Open Space funds for open space benefits not purchases with money from the Act.
    - KAPA is expected to ask for an increase
  - Brandywine Red Clay Alliance Contracted services for \$60K
  - Additional mower and trailing for open space maintenance \$28K
  - Public Works Seasonal Employee for mowing and maintenance \$18K
  - Other misc for maintenance ~\$15K
  
- Money earmarked for 2 proposed properties – not necessary to budget given uncertainty and separate approval process

# Open Space

## Analysis of Life-to-date Spend\*

- Open Space EIT is heavily restricted in how it can be spent
  - 25% of life-to-date revenue can be spent on maintenance, improvement & other items that provide an open space benefit
  - A change was made to the law this year that allows Open Space funds to be used on items not originally purchased under the Open Space Act
- We have completed an analysis of 2012 to present to categorize all spend as either Acquisition or Maintenance/Improvement – detail on next slide
  - The results show a year-end 2022 forecast of \$872K in funds available for Maintenance & Improvement
  - The budget includes contributing \$363K from the Open Space Fund to build the Chandler Mill Trail
  - Additionally, the budget includes utilizing \$1M of the \$1.4M available funds from the \$5M loan for the Chandler Mill Trail
    - This can be paid back with future maintenance/improvement allocation of the Open Space Fund
    - These proceeds are sitting idle not earning interest. There are restrictions on investing unused loan proceeds; although there are options under PLGIT with appropriate monitoring and government filings
  - This also leaves sufficient Open Space total balances to cover known purchase opportunities

# Open Space

## Analysis of Life-to-date Spend\*

- The results show a year-end 2022 forecast of \$872K in funds available for Maintenance & Improvement
- 2023 Proposed use of funds (see prior slide) show \$100K remaining

Year	Open Space Revenue				Expenses		Net Cash Flow	Maintenance & Improvement Under the Act				
	Open Space Tax	Interest Earned	Other Inflow	Total Revenue	Total Acquisition (including Debt Service)	Non-Acquisition		Year	Allowable Maintenance (25% of Tax)	Total Non-Acquisition	Unspent Yrly Maintenance (Remaining above 25%)	Cumulative
2012	778,402	5,227		783,630	420,785	15,284	347,560	2012	194,601	15,284	179,316	179,316
2013	663,895	6,216		670,111	9,341	1,500	659,270	2013	165,974	1,500	164,474	343,790
2014	688,477	7,179		695,656	426,766	2,160	266,730	2014	172,119	2,160	169,959	513,749
2015	657,069	8,123		665,192	18,994	3,000	643,198	2015	164,267	3,000	161,267	675,017
2016	652,818	4,798		657,616	1,071,261	194,251	(607,896)	2016	163,204	194,251	(31,047)	643,970
2017	685,051	6,122	1,516,687	2,207,859	2,831,671	283,041	(906,853)	2017	550,434	283,041	267,393	911,363
2018	737,620	8,277	4,409,609	5,155,506	3,821,203	258,385	1,075,917	2018	184,405	258,385	(73,980)	837,382
2019	712,012	13,742		725,754	479,952	656,173	(410,371)	2019	178,003	656,173	(478,170)	359,212
2020	757,997	2,644		760,641	12,022	60,365	688,253	2020	189,499	60,365	129,134	488,347
2021	960,611	1,042		961,653	87,434	35,000	839,219	2021	240,153	35,000	205,153	693,499
2022 Forecast	1,018,248	1,011	663,150	1,682,409	2,063,375	76,000	(456,966)	2022F	254,562	76,000	178,562	872,061
2023 Budget	1,038,613	9,059		1,047,672	539,471	1,031,895	(523,694)	2023B	259,653	1,031,895	(772,242)	99,820
<b>Total</b>	<b>9,350,812</b>	<b>73,441</b>	<b>6,589,446</b>	<b>16,013,699</b>	<b>11,782,275</b>	<b>2,617,055</b>	<b>1,614,368</b>	<b>Total</b>	<b>2,716,875</b>	<b>2,617,055</b>	<b>99,820</b>	

\*Based on all available records 2012-present, plus maturing CD in 2017



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# 2023 Sewer Budget

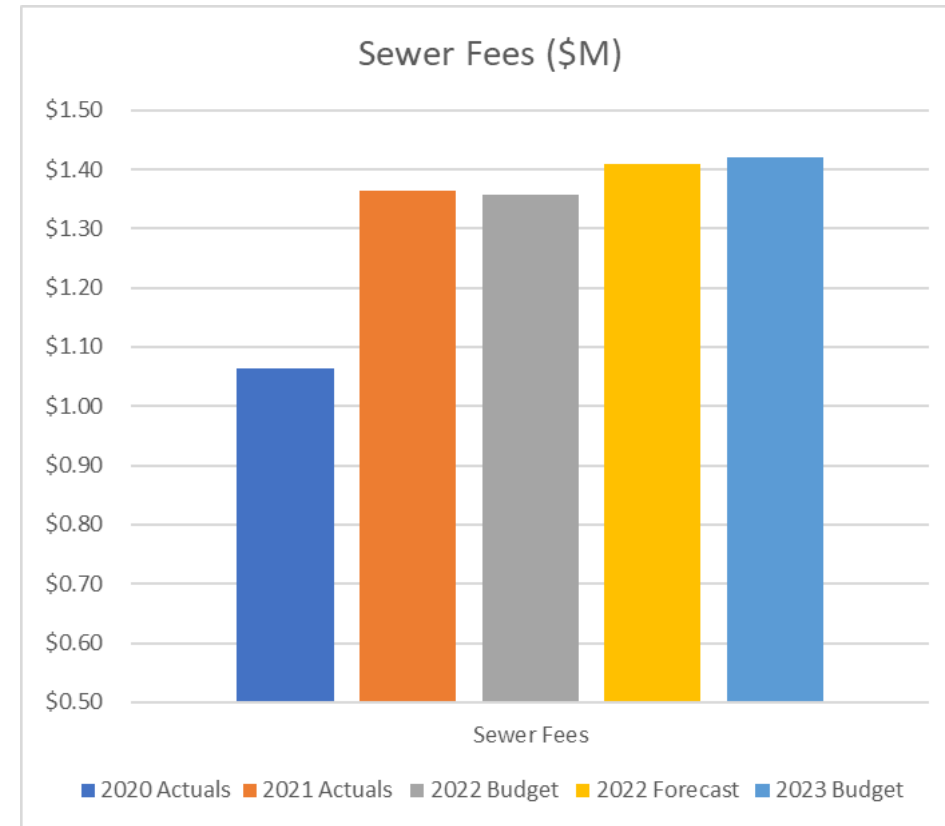
# Sewer Fund – 2023 Budget

- The 2023 Sewer Budget is comparable to 2022 forecast and nearly at break even without capital.
- The Act 537 Plan will assess the sewer infrastructure and future needs, which will enable us to build a long-term plan for capacity constraints and an aging system
- Given that the Operating Budget is just \$50K above break-even, we do not currently have a sustainable model to support capital investment.
- Near-term, we will be dependent on ARPA grant funds for capital needs and potentially the liability owed from General Fund to Sewer as a result of fraud by the former Township Manager.

	2020 Actuals	2021 Actuals	2022 Budget	2022 YTD Actuals	2022 FY Forecast	2023 Budget	\$ 2023 Budget vs. 2022 Budget	% 2023B vs. 2022B	\$ 2023 Budget vs. 2022 Forecast	% 2023B vs. 2022F
<b>Revenue</b>										
<b>Fees, Fines, Grants, Interest</b>										
Fees	\$ 1,060,271	\$ 1,364,060	\$ 1,355,787	\$ 1,106,530	\$ 1,409,118	\$ 1,419,825	\$ 64,038	5%	\$ 10,707	1%
Other Income	\$ 2,672	\$ 316	\$ 1,000	\$ 52	\$ 100	\$ 100	\$ (900)	-90%		
<b>Fees, Fines, Grants, Interest Total</b>	<b>\$ 1,062,943</b>	<b>\$ 1,364,376</b>	<b>\$ 1,356,787</b>	<b>\$ 1,106,581</b>	<b>\$ 1,409,218</b>	<b>\$ 1,419,925</b>	<b>\$ 63,138</b>	<b>5%</b>	<b>\$ 10,707</b>	<b>1%</b>
<b>Revenue Total</b>	<b>\$ 1,062,943</b>	<b>\$ 1,364,376</b>	<b>\$ 1,356,787</b>	<b>\$ 1,106,581</b>	<b>\$ 1,409,218</b>	<b>\$ 1,419,925</b>	<b>\$ 63,138</b>	<b>5%</b>	<b>\$ 10,707</b>	<b>1%</b>
<b>Expense</b>										
Salaries & Benefits	\$ 12,909	\$ 118,799	\$ 128,430	\$ 83,855	\$ 139,388	\$ 145,303	\$ 16,873	13%	\$ 5,915	4%
Maintenance & Operations	\$ 617,608	\$ 1,218,038	\$ 1,018,215	\$ 701,651	\$ 1,000,878	\$ 1,063,539	\$ 45,324	4%	\$ 62,661	6%
Contracted/ Professional Services	\$ 89,419	\$ 55,943	\$ 199,500	\$ 61,120	\$ 73,395	\$ 161,000	\$ (38,500)	-19%	\$ 87,605	119%
<b>Expense Total</b>	<b>\$ 719,936</b>	<b>\$ 1,392,780</b>	<b>\$ 1,346,145</b>	<b>\$ 846,625</b>	<b>\$ 1,213,661</b>	<b>\$ 1,369,842</b>	<b>\$ 23,697</b>	<b>2%</b>	<b>\$ 156,181</b>	<b>13%</b>
<b>Capital Net Expense</b>	<b>\$ (311,151)</b>	<b>\$ (76,480)</b>	<b>\$ 575,559</b>	<b>\$ 48,553</b>	<b>\$ 39,547</b>	<b>\$ (320,641)</b>	<b>\$ (896,200)</b>	<b>-156%</b>	<b>\$ (360,188)</b>	<b>-911%</b>
<b>Operating Gain/(Loss)</b>	<b>\$ 343,007</b>	<b>\$ (28,404)</b>	<b>\$ 10,642</b>	<b>\$ 259,956</b>	<b>\$ 195,557</b>	<b>\$ 50,083</b>	<b>\$ 39,441</b>	<b>371%</b>	<b>\$ (145,474)</b>	<b>-74%</b>
<b>Gain/(Loss) With Capital</b>	<b>\$ 31,856</b>	<b>\$ (104,884)</b>	<b>\$ 586,201</b>	<b>\$ 308,509</b>	<b>\$ 235,104</b>	<b>\$ (270,558)</b>	<b>\$ (856,759)</b>	<b>-146%</b>	<b>\$ (505,662)</b>	<b>-215%</b>

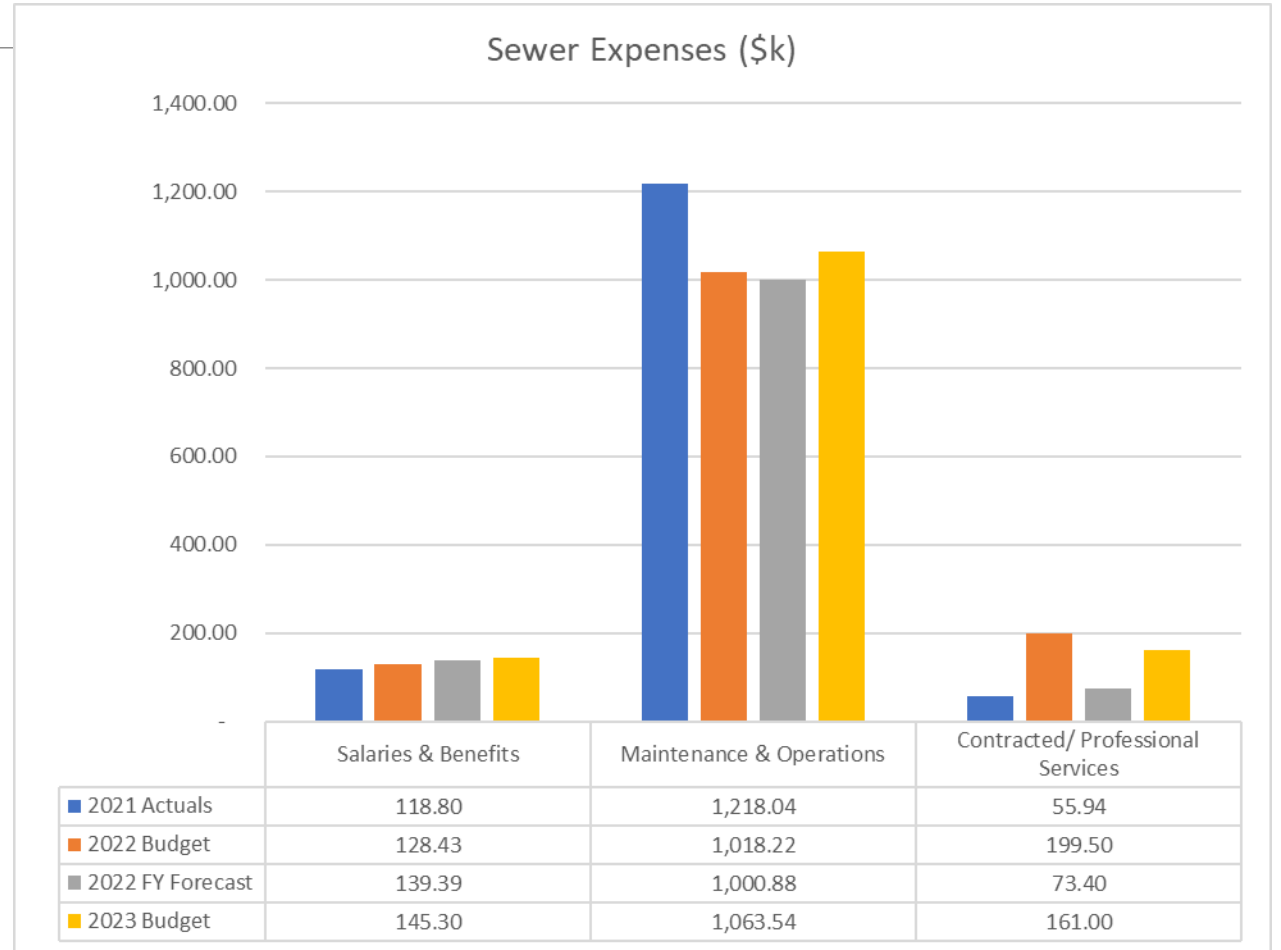
# Sewer Fund Revenue Overview

- Revenue has been trending steadily up due to real estate growth and procedural refinement. 2021 is slightly inflated by lag of collection from 2020.
- The 2022 Sewer Fees forecast is estimated to be slightly higher than 2022 budget at \$1.406M (\$53k difference)
  - Absorption of credit card fees has increased timely payment.
  - Long-standing sewer issues are being reconciled.
- 2023 Sewer Fund revenue budget is nearly even to 2022 forecast (\$10k increase).
  - Most accounts with sewer issues have been resolved.
  - Delinquent accounts will be tackled, but not expecting a quick turnaround on payments.
  - Counting 49 units at Kennett Gateway to be occupied by the end of 2023.



# Sewer Fund Expense Overview

- Expenses are expected at \$1.67M, up \$24K or 2% vs. 2022 Budget
- Salaries and Benefits are an allocation of the Finance and Public Works Departments.
- **Maintenance & Operations**
  - 2022 Forecast is slightly less than 2022 budget due to lack of spending of the emergency contingency for Ashford pump station and movement of video inspection of gravity mains to 2023, offset by an increase in bank service fees for credit card usage by residents.
  - 2023 Budget is 6% (\$62k) higher than 2022 Forecast primarily due to increase in video inspection of gravity mains along with an increase in maintenance expenses for Ashford pump station.
- **Contracted/Professional Services in 2022 budget included engineering costs for Act 537 (pushed to 2023) and I&I analysis.**



# Sewer Maintenance & Operations Detail

Sage Acct Name	2023 Comment	2021 Actuals	2022 Budget	2022 Actuals YTD	2022 FY Forecast	2023 Budget	\$ 2022 Forecast vs. 2022 Budget	% 2022F vs. 2022B	\$ 2023 Budget vs. 2022 Forecast	% 2023B vs. 2022F
Bank Service Charges/Fees	Forecast: increase in CC usage = increase in fees; 2023: Anticipate more payments via CC.	\$ 10,083	\$ 7,000	\$ 8,780	\$ 11,580	\$ 13,000	\$ 4,580	65%	\$ 1,420	12%
Miscellaneous Expenses	Sewer Fee refunds to residents for overpayments	\$ 1,275	\$ 3,000	\$ 469	\$ 800	\$ 1,500	\$ (2,200)	-73%	\$ 700	88%
Property & Liability Insurance	2022 Forecast: 8 pump stations @ \$210ea + 4% of equipment and general liability; 2023 budget: 1 additional pump station @ \$250 + 5% rate increase of 2022.	\$ 210	\$ 6,500	\$ -	\$ 3,310	\$ 4,000	\$ (3,190)	-49%	\$ 690	21%
Repair & Maint - Ashford PS	2023: KBX - day-to-day maint \$1296/mth (\$15552)+PreDoc pumping/sand beds (\$4800)+ wet well 3x year (\$1815)+\$1500/mth emergency contingency	\$ 72,994	\$ 24,615	\$ 10,489	\$ 20,000	\$ 40,167	\$ (4,615)	-19%	\$ 20,167	101%
Repair & Maint - Creek Rd	Sewer Pumping Creek Rd	\$ 2,095	\$ 2,400	\$ 2,093	\$ 2,400	\$ 2,500			\$ 100	4%
Repair & Maintenance Services	Forecast: video inspection 1 mile (\$13,728) + general; 2023: Annual meter calibration 3 meters (\$1800)+PS Maint 9 PS (\$6600)+Generator maint 9 PS (\$4100) + Contingency for emergencies (\$7000)+video inspection of sewer gravity mains (3 @ \$2.60/LF) (\$54,912)	\$ 10,006	\$ 47,890	\$ 19,755	\$ 38,728	\$ 74,412	\$ (9,162)	-19%	\$ 35,684	92%
Sewer Treatment, E Marlborough	4 quarters @ \$15,065 each	\$ 60,260	\$ 60,260	\$ 45,195	\$ 60,260	\$ 60,260				
Sewer Treatment, KS Borough	No significant increase expected	\$1,038,252	\$ 840,000	\$ 597,886	\$ 840,000	\$ 840,000				
Sewer Water Readings	No expected change in water rate from CWA	\$ 1,529	\$ 2,000	\$ 1,143	\$ 1,800	\$ 2,000	\$ (200)	-10%	\$ 200	11%
Utilities	Electricity (\$17.9k) anticipate increase of 10% + 1 new PS @ \$300/mth; CWA (\$900); Borough (\$300); FIOS (\$900) removed 1 line; Verizon Phones (\$5200); Propane (\$500)	\$ 21,334	\$ 24,550	\$ 15,842	\$ 22,000	\$ 25,700	\$ (2,550)	-10%	\$ 3,700	17%
		\$ 1,218,038	\$ 1,018,215	\$ 701,651	\$ 1,000,878	\$ 1,063,539	\$ (17,337)	-2%	\$ 62,661	6%
		\$ 1,218,038	\$ 1,018,215	\$ 701,651	\$ 1,000,878	\$ 1,063,539	\$ (17,337)	-2%	\$ 62,661	6%

# Sewer Contracted/Professional Services Detail

Sage Acct Name	2023 Comment	2021 Actuals	2022 Budget	2022 Actuals YTD	2022 FY Forecast	2023 Budget	\$ 2022 Forecast vs. 2022 Budget	% 2022F vs. 2022B	\$ 2023 Budget vs. 2022 Forecast	% 2023B vs. 2022F
Engineering Services	2022 Forecast: Act 537 and I&I pushed to 2023; 2023 Budget: Act 537 Phase I and Planning (\$75k+\$7.5k)+general assistance and annual Chapt 94 report (\$60k)	\$ 38,819	\$ 185,000	\$ 42,572	\$ 56,395	\$ 142,500	\$ (128,605)	-70%	\$ 86,105	153%
IT Services	\$6500 for annual maint agreement for sewer system; \$4000 allocations for G/L.	\$ 14,594	\$ 6,500	\$ 10,125	\$ 10,500	\$ 10,500	\$ 4,000	62%		
IT Systems - Finance/Accounting	Alloc. of GL (\$4K);		\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000				
Legal Services	Keeping budget as placeholder for contingency	\$ 874	\$ 1,500	\$ 2,546	\$ -	\$ 1,500	\$ (1,500)	-100%	\$ 1,500	100%
Printing & Advertising	Cost of Sewer Bills printed and mailed - do not anticipate a major increase.	\$ 1,657	\$ 2,500	\$ 1,876	\$ 2,500	\$ 2,500				
		\$ 55,943	\$ 199,500	\$ 61,120	\$ 73,395	\$ 161,000	\$ (126,105)	-63%	\$ 87,605	119%
		\$ 55,943	\$ 199,500	\$ 61,120	\$ 73,395	\$ 161,000	\$ (126,105)	-63%	\$ 87,605	119%

# Sewer Capital 2023 Budget

- 2022 Budget anticipated quicker build of Kennett Gateway. Most of that has been pushed to 2023.
- 2023 Capital Construction cost is for 50% of the estimated township cost of the new Rosedale Pump Station. ARPA monies received will be needed to fund this project.

Sage Acct Name		2023 Comment	2021 Actuals	2022 Budget	2022 Actuals YTD	2022 FY Forecast	2023 Budget	\$ 2022 Forecast vs. 2022 Budget	% 2022F vs. 2022B	\$ 2023 Budget vs. 2022 Forecast	% 2023B vs. 2022F
Revenue	Sewer Improvement Fee		0	\$ -	\$ -	\$ -	\$ -				
	Sewer Tapping Fee	2022 Forecast: Kennett Gateway 6 more townhomes expected; 2023 - KG - 29 townhomes, 10 apartments	\$ 21,948	\$ 885,236	\$ 73,160	\$ 117,056	\$ 299,956	\$ (768,180)	-87%	\$ 182,900	156%
<b>Revenue Total</b>			\$ 21,948	\$ 885,236	\$ 73,160	\$ 117,056	\$ 299,956	\$ (768,180)	-87%	\$ 182,900	156%
Expense	Capital Construction	2023 Budget: 50% Rosedale Rd PS (\$525,600), other 50% in 2024	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ 525,600			\$ 495,600	1652%
	Sewer Tapping Passthrough	Passthrough of incoming tapping fees	\$ 98,428	\$ 270,677	\$ 24,607	\$ 38,509	\$ 94,997	\$ (232,168)	-86%	\$ 56,488	147%
	Veh-Equip (to capitalize)		0	\$ 9,000	\$ -	\$ 9,000	\$ -			\$ (9,000)	-100%
<b>Expense Total</b>			\$ 98,428	\$ 309,677	\$ 24,607	\$ 77,509	\$ 620,597	\$ (232,168)	-75%	\$ 543,088	701%
<b>Capital Gain/(Loss)</b>			\$ (76,480)	\$ 575,559	\$ 48,553	\$ 39,547	\$ (320,641)	\$ (536,012)	-93%	\$ (360,188)	-911%

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# 2023 Budget Appendix

## Detail for General, Capital & Open Space Funds



## GENERAL FUND

	2020 Actuals	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget	\$ 2023 Budget vs. 2022 Budget	% 2023B vs. 2022B
<b>Revenue</b>								
<b>Taxes</b>								
Earned Income Taxes	\$ 2,629,986	\$ 3,365,255	\$ 3,467,000	\$ 2,621,829	\$ 3,295,972	\$ 3,361,892	\$ (105,108)	-3%
Local Service Tax		\$ 104,924	\$ 145,000	\$ 155,267	\$ 185,000	\$ 185,000	\$ 40,000	28%
Real Estate Taxes	\$ 1,642,305	\$ 1,724,702	\$ 1,900,400	\$ 1,854,560	\$ 1,907,774	\$ 2,311,758	\$ 411,358	22%
Real Estate Transfer Taxes	\$ 649,305	\$ 544,867	\$ 530,000	\$ 438,220	\$ 530,000	\$ 450,000	\$ (80,000)	-15%
<b>Taxes Total</b>	<b>\$ 4,921,596</b>	<b>\$ 5,739,747</b>	<b>\$ 6,042,400</b>	<b>\$ 5,069,875</b>	<b>\$ 5,918,747</b>	<b>\$ 6,308,649</b>	<b>\$ 266,249</b>	<b>4%</b>
<b>Fees, Fines, Grants, Interest</b>								
Building & Zoning	\$ 277,965	\$ 450,925	\$ 331,875	\$ 185,326	\$ 214,450	\$ 292,950	\$ (38,925)	-12%
Grants	\$ 251,257	\$ 581,736	\$ 1,079,925	\$ 755,597	\$ 1,150,075	\$ 2,308,438	\$ 1,228,513	114%
Other Income	\$ 270,603	\$ 215,742	\$ 215,746	\$ 175,114	\$ 239,865	\$ 357,972	\$ 142,227	66%
Reimbursement	\$ 141,060	\$ 176,862	\$ 115,163	\$ 147,362	\$ 220,088	\$ 169,599	\$ 54,436	47%
<b>Fees, Fines, Grants, Interest Total</b>	<b>\$ 940,887</b>	<b>\$ 1,425,265</b>	<b>\$ 1,742,708</b>	<b>\$ 1,263,399</b>	<b>\$ 1,824,477</b>	<b>\$ 3,128,958</b>	<b>\$ 1,386,251</b>	<b>80%</b>
<b>Revenue Total</b>	<b>\$ 5,862,483</b>	<b>\$ 7,165,013</b>	<b>\$ 7,785,108</b>	<b>\$ 6,333,274</b>	<b>\$ 7,743,224</b>	<b>\$ 9,437,608</b>	<b>\$ 1,652,500</b>	<b>21%</b>
<b>Expense</b>								
Salaries & Benefits	\$ 2,760,589	\$ 3,298,059	\$ 3,688,295	\$ 2,888,009	\$ 3,843,222	\$ 4,063,285	\$ 374,991	10%
Maintenance & Operations	\$ 691,049	\$ 728,094	\$ 847,175	\$ 578,804	\$ 759,039	\$ 835,585	\$ (11,590)	-1%
Contracted/ Professional Services	\$ 794,944	\$ 744,799	\$ 631,900	\$ 595,622	\$ 714,054	\$ 635,384	\$ 3,484	1%
Community & Economic Development	\$ 250,713	\$ 303,539	\$ 247,616	\$ 220,414	\$ 251,760	\$ 174,510	\$ (73,106)	-30%
Fire & Ambulance	\$ 602,071	\$ 682,623	\$ 862,836	\$ 867,579	\$ 881,301	\$ 1,106,450	\$ 243,614	28%
<b>Expense Total</b>	<b>\$ 5,099,366</b>	<b>\$ 5,757,114</b>	<b>\$ 6,277,822</b>	<b>\$ 5,150,429</b>	<b>\$ 6,449,376</b>	<b>\$ 6,815,215</b>	<b>\$ 537,393</b>	<b>9%</b>
Transfers to Capital Fund	\$ (631,224)	\$ (1,284,098)	\$ (1,450,470)	\$ (865,107)	\$ (1,292,734)	\$ (2,622,042)	\$ (1,171,572)	81%
<b>Operating Gain/(Loss)</b>	<b>\$ 763,116</b>	<b>\$ 1,407,899</b>	<b>\$ 1,507,286</b>	<b>\$ 1,182,845</b>	<b>\$ 1,293,848</b>	<b>\$ 2,622,393</b>	<b>\$ 1,115,107</b>	<b>74%</b>
<b>Gain/(Loss) With Capital</b>	<b>\$ 131,892</b>	<b>\$ 123,801</b>	<b>\$ 56,816</b>	<b>\$ 317,739</b>	<b>\$ 1,114</b>	<b>\$ 351</b>	<b>\$ (56,465)</b>	<b>-99%</b>
<b>Operating Gain/(Loss) excluding Greenway Grants</b>								
	\$ 740,062	\$ 1,051,441	\$ 647,986	\$ 518,033	\$ 422,332	\$ 590,851	\$ (57,136)	-9%
<b>Capital Fund Net Cash Flow</b>								
			\$ (56,001)		\$ (623,232)	\$ (446,158)		
<b>Capital Fund Balance/(Amount required to Fund from Reserves)</b>								
		\$ 583,933	\$ 527,932		\$ (39,299)	\$ (485,457)		

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

Kennett Township 2023 Budget  
General Fund Revenue

Category 3											\$ 2023 Budget vs. 2022 Budget	% 2023B vs. 2022B	\$ 2023 Budget vs. 2022 Forecast	% 2023B vs. 2022B
Sage GL	Sage GL Account Name	2023 Comment	2020 Full Year Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget					
<b>Grants</b>	<b>45415</b>	Recycling Grant	Assume flat to prior year	\$ 1,637	\$ 22,000	\$ 22,118	\$ 22,000	\$ -	\$ 22,000	\$ 22,000				
	<b>45416</b>	Household Hazardous Waste Grant	(blank)					\$ 1,231	\$ 1,231	\$ 1,231	\$ 1,231	100%	\$ 0	0%
	<b>45417</b>	State Grants	2023 Greenway grant reimbursement that will be transferred from GF to Cap to cover expenses. (\$1,173,542 existing grant; 2/3 of \$1,300,000 new potential grant). 2022 engineering reimbursement for CFA Western Greenway Grant (\$170K, hold off on environmental). 2022 Also Rt 1/Rt82/Cedarcroft ARLE Grant reimbursement (\$642K).	\$ 23,054	\$ -	\$ 356,458	\$ 859,300	\$ 664,813	\$ 871,516	\$ 2,031,542	\$ 1,172,242	136%	\$ 1,160,026	133%
	<b>45601</b>	Public Utility Revenue	Assume flat to prior year	\$ 5,706	\$ 6,000	\$ 5,825	\$ 5,825	\$ 6,689	\$ 6,689	\$ 5,825			\$ (864)	-13%
	<b>45604</b>	Liquor Licenses	(blank)	\$ 400	\$ 400	\$ 800	\$ 800	\$ 1,600	\$ 1,600	\$ 800			\$ (800)	-50%
	<b>45605</b>	State Pension Aid	State contribution to Pension. Assume flat to prior year.	\$ 137,867	\$ 137,867	\$ 295,301	\$ 130,000	\$ -	\$ 165,774	\$ 165,774	\$ 35,774	28%		
	<b>45607</b>	Foreign Fire Insurance Act	Pass through grant from state to Fire houses.	\$ 72,955	\$ 71,000	\$ 64,167	\$ 62,000	\$ 81,265	\$ 81,265	\$ 81,265	\$ 19,265	31%		
	<b>45704</b>	Private Grant	(blank)	\$ 9,638	\$ -	\$ 2,841	\$ -	\$ -	\$ -	\$ -				
<b>Grants Total</b>				<b>\$ 251,257</b>	<b>\$ 237,267</b>	<b>\$ 747,510</b>	<b>\$ 1,079,925</b>	<b>\$ 755,597</b>	<b>\$ 1,150,075</b>	<b>\$ 2,308,438</b>	<b>\$ 1,228,513</b>	<b>114%</b>	<b>\$ 1,158,363</b>	<b>101%</b>
<b>Building &amp; Zoning</b>	<b>46298</b>	Misc Zoning & Building Fees	Contractor registration, vacant property, home occupation.	\$ 16,986	\$ 4,500	\$ 2,175	\$ 2,075	\$ 800	\$ 1,000	\$ 1,000	\$ (1,075)	-52%		
	<b>42250</b>	Road Opening Permits	(blank)	\$ 540	\$ 500	\$ 1,305	\$ 1,000	\$ 380	\$ 450	\$ 450	\$ (550)	-55%		
	<b>46134</b>	Zoning Hearing Fees	Highly variable based on case load.	\$ 5,200	\$ 8,000	\$ 6,600	\$ 5,800	\$ 4,200	\$ 5,000	\$ 5,000	\$ (800)	-14%		
	<b>46242</b>	Rental Registration Fees	Assume flat to prior year	\$ 7,540	\$ 3,000	\$ 3,200	\$ 2,000	\$ 6,000	\$ 7,000	\$ 5,500	\$ 3,500	175%	\$ (1,500)	-21%
	<b>46240</b>	Building & Zoning Fees	Small-medium projects running \$150K+ major land development projects (primarily Gateway)	\$ 246,610	\$ 230,000	\$ 453,760	\$ 320,000	\$ 173,123	\$ 200,000	\$ 280,000	\$ (40,000)	-13%	\$ 80,000	40%
	<b>46246</b>	UCC Fees - Act 45	Paid out per Act 45.	\$ 1,089	\$ 800	\$ 1,098	\$ 1,000	\$ 823	\$ 1,000	\$ 1,000				
<b>Building &amp; Zoning Total</b>				<b>\$ 277,965</b>	<b>\$ 246,800</b>	<b>\$ 468,138</b>	<b>\$ 331,875</b>	<b>\$ 185,326</b>	<b>\$ 214,450</b>	<b>\$ 292,950</b>	<b>\$ (38,925)</b>	<b>-12%</b>	<b>\$ 78,500</b>	<b>37%</b>
<b>Reimbursement</b>	<b>49110</b>	Proceeds from Sale of Fixed Asset	Sale of vehicle but then had to be refunded (shown in expense)			\$ 7,700	\$ 5,000	\$ 12,050	\$ 20,350	\$ -	\$ (5,000)	-100%	\$ (20,350)	-100%
	<b>46132</b>	Engineering & Legal Reimb.	2022 ARLE Grant Rt 1/Rt 82/Cedarcoft Reimbursement from East Marlborough. Project finished in 2022	\$ 10,391	\$ -	\$ -	\$ 10,000	\$ -	\$ 14,125	\$ -	\$ (10,000)	-100%	\$ (14,125)	-100%
	<b>46218</b>	Overtime Reimbursement	Reimbursement by Longwood Gardens. Note, need to renegotiate as current arrangement does not include fully loaded cost.	\$ 14,868	\$ 15,000	\$ 23,901	\$ 15,000	\$ 54,470	\$ 69,000	\$ 69,350	\$ 54,350	362%	\$ 350	1%
	<b>46799</b>	Holiday Village Reimbursement	Not planning on laying out expenses for Holiday Village in future.	\$ 27,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
	<b>46560</b>	Health Insurance Reimbursement	Employee contribution to healthcare + BOS member 100% reimbursement. 2022 Actuals include rebate from Indep. Blue Cross (8.7% of 2021 premium). 2023 includes insurance reimbursement from Police, pending new CBA.	\$ 58,152	\$ 55,972	\$ 73,348	\$ 61,550	\$ 76,405	\$ 86,994	\$ 73,808	\$ 12,258	20%	\$ (13,186)	-15%
	<b>46561</b>	Worker's Comp. Insur. Reimb.	Reimbursement for Fire & EMS portion of Worker's Compensation from Fire & EMS Commission	\$ 26,491	\$ 23,105	\$ 19,258	\$ 23,613	\$ -	\$ 25,182	\$ 26,441	\$ 2,828	12%	\$ 1,259	5%
	<b>49199</b>	Insurance Reimbursement	2022 Actual insurance from accident	\$ 3,451	\$ 40,377	\$ 93,842	\$ -	\$ 4,437	\$ 4,437	\$ -			\$ (4,437)	-100%
<b>Reimbursement Total</b>				<b>\$ 141,060</b>	<b>\$ 134,454</b>	<b>\$ 218,049</b>	<b>\$ 115,163</b>	<b>\$ 147,362</b>	<b>\$ 220,088</b>	<b>\$ 169,599</b>	<b>\$ 54,436</b>	<b>47%</b>	<b>\$ (50,489)</b>	<b>-23%</b>
<b>Other Income</b>	<b>43149</b>	Fine & Penalties	Running light	\$ 23,675	\$ 53,000	\$ 33,032	\$ 35,000	\$ 16,939	\$ 22,939	\$ 22,000	\$ (13,000)	-37%	\$ (939)	-4%
	<b>44151</b>	Interest Income	Rates have increased substantially just in Aug and Sept. Planning to change investment line-up for substantial impact rest of year and next year	\$ 38,806	\$ 3,000	\$ 11,564	\$ 1,000	\$ 4,254	\$ 33,000	\$ 150,000	\$ 149,000	14900%	\$ 117,000	355%
	<b>44152</b>	Unrealized Gain/Loss	Unrealized loss from fixed income investments. When rates go up, prices go down.	\$ 5,610	\$ -	\$ (15,270)		\$ (3,057)	\$ (18,000)	\$ (5,000)	\$ (5,000)	100%	\$ 13,000	-72%

Kennett Township 2023 Budget  
General Fund Revenue

Category 3				2020	2021	2021	2022	2022	2022	2023				
Sage GL	Sage GL Account Name	2023 Comment	Full Year Actuals	Budget	Actuals	Budget	Actuals	Actuals	Forecast	Budget	\$ 2023 Budget vs. 2022 Budget	% 2023B vs. 2022B	\$ 2023 Budget vs. 2022 Forecast	% 2023B vs. 2022B
<b>Other Income</b>	<b>46159</b>	Sale of Copies, Supplies	Assume flat to prior year	\$ 2,385	\$ 2,300	\$ 2,459	\$ 2,000	\$ 1,840	\$ 1,900	\$ 1,900	\$ (100)	-5%		
	<b>46399</b>	Misc Public Works Income	Assume flat to prior year	\$ 4,131	\$ 3,500	\$ 6,382	\$ 5,746	\$ 5,111	\$ 6,000	\$ 6,000	\$ 255	4%		
	<b>46299</b>	Misc Police Income	No planned misc income. 2022 actuals was donation.	\$ 449	\$ 500	\$ 25	\$ -	\$ 5,260	\$ 5,260	\$ -			\$ (5,260)	-100%
	<b>48311</b>	Street Light Fees	(blank)	\$ 5,165	\$ 5,165	\$ 3,610	\$ 4,000	\$ 6,541	\$ 6,541	\$ 7,000	\$ 3,000	75%	\$ 459	7%
	<b>46148</b>	Misc Income	No planned misc income.	\$ 11,847	\$ -	\$ 136	\$ -	\$ 2,560	\$ 2,560	\$ -			\$ (2,560)	-100%
<b>Other Income Total</b>				\$ 92,067	\$ 67,465	\$ 41,938	\$ 47,746	\$ 39,448	\$ 60,200	\$ 181,900	\$ 134,155	281%	\$ 121,700	202%
<b>Fraud Recovery</b>	<b>43200</b>	Forfeits/Recovery	Not a budgeted item.	\$ 1,000,000	\$ -	\$ 1,625,200	\$ -	\$ 735,217	\$ 735,217				\$ (735,217)	-100%
<b>Fraud Recovery Total</b>				\$ 1,000,000	\$ -	\$ 1,625,200	\$ -	\$ 735,217	\$ 735,217				\$ (735,217)	-100%
<b>Cable Franchise Fee</b>	<b>42180</b>	Cable Franchise Fee	Revenue from tax on Comcast & Verizon cable subscriptions. Seeing slow decline given cord-cutting trend. Est 2% from year-end estimate.	\$ 178,536	\$ 180,000	\$ 178,590	\$ 168,000	\$ 135,665	\$ 179,665	\$ 176,072	\$ 8,072	5%	\$ (3,593)	-2%
<b>Cable Franchise Fee Total</b>				\$ 178,536	\$ 180,000	\$ 178,590	\$ 168,000	\$ 135,665	\$ 179,665	\$ 176,072	\$ 8,072	5%	\$ (3,593)	-2%
<b>Real Estate Taxes</b>	<b>40111</b>	RE Taxes - General Millage	Budget assumption: .5 mil increase in general millage rate (.2 mil general, .3 mil for increasing Fire & EMS); \$49 for average parcel. Total = \$832.1M assessment * .28% (2.8 mils) * 97.5% collection rate (including 2% discount)	\$ 152,557	\$ 156,000	\$ 158,444	\$ 1,865,400	\$ 1,813,188	\$ 1,860,757	\$ 2,271,758	\$ 406,358	22%	\$ 411,001	22%
	<b>40112</b>	RE Taxes - EMS Millage	Combined with General	\$ 1,452,311	\$ 1,488,000	\$ 1,522,359	\$ -	\$ 5,017	\$ 5,017	\$ -			\$ (5,017)	-100%
	<b>40120</b>	RE Taxes - Prior Year's	Delinquent taxes	\$ 37,437	\$ 25,000	\$ 51,375	\$ 35,000	\$ 36,355	\$ 42,000	\$ 40,000	\$ 5,000	14%	\$ (2,000)	-5%
<b>Real Estate Taxes Total</b>				\$ 1,642,305	\$ 1,669,000	\$ 1,732,178	\$ 1,900,400	\$ 1,854,560	\$ 1,907,774	\$ 2,311,758	\$ 411,358	22%	\$ 403,983	21%
<b>Real Estate Transfer Tax</b>	<b>41011</b>	Real Estate Transfer Tax	2022 Forecast: Aug-Dec avgs suggest on track for Budget. 5 year average is \$570K. 2023 reducing due to slowing housing market.	\$ 649,305	\$ 480,000	\$ 544,867	\$ 530,000	\$ 438,220	\$ 530,000	\$ 450,000	\$ (80,000)	-15%	\$ (80,000)	-15%
<b>Real Estate Transfer Tax Total</b>				\$ 649,305	\$ 480,000	\$ 544,867	\$ 530,000	\$ 438,220	\$ 530,000	\$ 450,000	\$ (80,000)	-15%	\$ (80,000)	-15%
<b>Earned Income Taxes</b>	<b>41021</b>	Earned Income Tax	2022 Forecast: running 3.8% below 2021. As a result, more conservative in 2023 and assume only 2% growth. (every 1% growth is about \$32K)	\$ 2,629,986	\$ 2,877,000	\$ 3,374,255	\$ 3,467,000	\$ 2,621,829	\$ 3,295,972	\$ 3,361,892	\$ (105,108)	-3%	\$ 65,919	2%
<b>Earned Income Taxes Total</b>				\$ 2,629,986	\$ 2,877,000	\$ 3,374,255	\$ 3,467,000	\$ 2,621,829	\$ 3,295,972	\$ 3,361,892	\$ (105,108)	-3%	\$ 65,919	2%

Kennett Township 2023 Budget  
General Fund Expenses

Sage Dept Name	2020 Full Year Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget		\$ 2023 Budget vs. 2022 Budget	% 2023B vs. 2022B	\$ 2023B vs. 2022F	% 2023B vs. 2021F
Police	\$ 1,502,501	\$ 1,807,464	\$ 1,767,719	\$ 1,978,668	\$ 1,669,487	\$ 2,258,279	\$ 2,463,540		\$ 484,872	25%	\$ 205,261	9%
Fire & EMS	\$ 638,072	\$ 715,562	\$ 698,525	\$ 887,449	\$ 893,511	\$ 907,483	\$ 1,133,891		\$ 246,442	28%	\$ 226,408	26%
Public Works	\$ 583,220	\$ 697,380	\$ 720,899	\$ 871,834	\$ 526,392	\$ 738,338	\$ 858,804		\$ (13,029)	-1%	\$ 120,466	14%
Benefits (non-uniform)	\$ 538,714	\$ 551,808	\$ 568,371	\$ 598,621	\$ 473,848	\$ 584,659	\$ 520,642		\$ (77,979)	-13%	\$ (64,017)	-11%
Finance/HR	\$ 274,800	\$ 348,503	\$ 323,789	\$ 419,578	\$ 307,146	\$ 424,937	\$ 444,245		\$ 24,667	6%	\$ 19,308	5%
Administration	\$ 383,640	\$ 298,423	\$ 306,167	\$ 327,264	\$ 508,880	\$ 613,501	\$ 426,955		\$ 99,691	30%	\$ (186,546)	-57%
Planning & Zoning	\$ 213,567	\$ 338,881	\$ 258,216	\$ 374,718	\$ 206,512	\$ 267,796	\$ 321,133		\$ (53,586)	-14%	\$ 53,337	14%
Engineering Services	\$ 314,556	\$ 272,500	\$ 324,644	\$ 234,100	\$ 52,510	\$ 63,633	\$ 129,900		\$ (104,200)	-45%	\$ 66,267	28%
Insurance	\$ 125,910	\$ 134,902	\$ 117,861	\$ 135,324	\$ 121,903	\$ 125,957	\$ 127,835		\$ (7,489)	-6%	\$ 1,878	1%
Library	\$ 121,000	\$ 121,000	\$ 121,000	\$ 121,000	\$ 121,000	\$ 121,000	\$ 121,000					
Twp Building	\$ 130,972	\$ 154,805	\$ 90,968	\$ 121,800	\$ 79,775	\$ 105,038	\$ 119,200		\$ (2,600)	-2%	\$ 14,162	12%
IT Services	\$ 64,424	\$ 76,120	\$ 65,362	\$ 74,750	\$ 77,681	\$ 93,905	\$ 94,459		\$ 19,709	26%	\$ 554	1%
Contributions	\$ 31,500	\$ 28,450	\$ 100,450	\$ 34,950	\$ 27,950	\$ 34,950	\$ 29,950		\$ (5,000)	-14%	\$ (5,000)	-14%
Parks & Property	\$ 105,867	\$ 31,000	\$ 112,203	\$ 87,666	\$ 64,774	\$ 87,110	\$ 13,860		\$ (73,806)	-84%	\$ (73,250)	-84%
Board of Supervisors	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 5,625	\$ 7,500	\$ 7,500					
Community Development	\$ 51,863	\$ 2,350	\$ 1,700	\$ 2,600	\$ 645	\$ 2,500	\$ 2,300		\$ (300)	-12%	\$ (200)	-8%
Economic Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Refund of Prior Year Revenue	\$ 496	\$ -	\$ 1,427	\$ -	\$ 12,790	\$ 12,790	\$ -				\$ (12,790)	100%
Fraud Investigation	\$ 621,421	\$ -	\$ 294,150	\$ -	\$ 129,988	\$ 140,000	\$ -				\$ (140,000)	100%
<b>Grand Total</b>	<b>\$ 5,710,021</b>	<b>\$ 5,586,647</b>	<b>\$ 5,880,952</b>	<b>\$ 6,277,822</b>	<b>\$ 5,280,417</b>	<b>\$ 6,589,376</b>	<b>\$ 6,815,215</b>		<b>\$ 537,393</b>	<b>9%</b>	<b>\$ 225,839</b>	<b>4%</b>

Kennett Township 2023 Budget  
General Fund Expenses

Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2023 Comment	2020 Full Year Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget	\$ 2023 Budget vs. 2022 Budget	% 2023B vs. 2022B	
Police	Salaries & Benefits	51000	Salaries	9% increase to offset introduction of 5% pension and medical contribution under new union contract. 5 officers receive b/n 12-16% increase due to step + 9% increase. Placeholder of Medical Opt-Out for 3 employees as well.	\$ 838,679	\$ 996,896	\$ 916,786	\$ 1,096,169	\$ 820,027	\$ 1,148,459	\$ 1,266,161	\$ 169,992	16%	
		51720	Salaries, Holiday	2022 actuals: split out holiday pay including 3x for those working and 1x for those not working. Did not budget 2 per shift for every holiday. 2023 Budget includes 2 per shift per holiday and current union negotiations indicate we may go to 2x for workings (and retain 1x not working)			\$ 104,664	\$ 107,780	\$ 93,742	\$ 149,537	\$ 121,525	\$ 13,745	13%	
		51800	Salaries, Overtime	2022 Budget overage was primarily due to shift coverage use to ensure two patrols officers are on duty as much as possible. 2023 working to reduce overtime by not filling open WEEKDAY day shifts. Back-up can be provided by Detective, Chief and SRO.	\$ 50,556	\$ 61,000	\$ 78,642	\$ 44,513	\$ 117,078	\$ 142,168	\$ 127,000	\$ 82,487	185%	
		51830	Salaries, Overtime Reimbursable	Increase in work with LWG and Greenwood Elementary; reimbursement shows in revenue	\$ -	\$ 15,000	\$ 22,294	\$ 15,000	\$ 52,622	\$ 69,000	\$ 69,350	\$ 54,350	362%	
		51910	Uniform Maintenance	Dry cleaning \$250 per officer per CBA plus dress attire for Detective.	\$ 62	\$ 4,750	\$ 3,575	\$ 3,750	\$ 936	\$ 3,750	\$ 4,750	\$ 1,000	27%	
		51831	Salaries, STD (Reimbursable)	Assuming zero. No known cases at this point.	\$ 14,080	\$ 40,377	\$ 40,517	\$ -	\$ -	\$ -	\$ -			
		51920	Social Security & Medicare	Base increased from \$147k to \$155k for 2023	\$ 69,064	\$ 80,717	\$ 77,814	\$ 94,760	\$ 82,802	\$ 115,130	\$ 115,594	\$ 20,834	22%	
		51940	Unemployment Taxes	Insurance pool via PSATS. 2023 rates have decreased to \$385/employee after 2022 spike. 2022 higher rates announced after budget was set and went way up due to COVID and our specific rate of claims from 2020 departures.	\$ 3,500	\$ 4,900	\$ 4,125	\$ 6,420	\$ 6,702	\$ 6,955	\$ 4,620	\$ (1,800)	-28%	
		51960	Medical & Dental Insurance	Projecting 5% increase but historically this has been lower; higher percentage increase is just due to changes in employees and dependents being covered & officer returning from military leave.	\$ 107,911	\$ 204,993	\$ 155,584	\$ 176,368	\$ 145,256	\$ 190,415	\$ 217,362	\$ 40,993	23%	
		51970	Employee Pension Plan	Minimum Municipal Obligation - Police; required contribution per prescribed calculation. Partially offset by State Grant.	\$ 83,631	\$ 81,100	\$ 81,100	\$ 94,260	\$ 94,260	\$ 94,260	\$ 149,612	\$ 55,352	59%	
		51980	Life, Disability, H&L Insurance	\$6k for H&L as placeholder	\$ 14,503	\$ 16,740	\$ 16,886	\$ 18,483	\$ 18,268	\$ 18,268	\$ 19,723	\$ 1,241	7%	
		51990	Employee Savings Plan	457b retirement plan, 100% match up to 3% of salary. In union agreement	\$ 24,655	\$ 31,741	\$ 27,432	\$ 36,982	\$ 31,190	\$ 43,311	\$ 44,946	\$ 7,965	22%	
		54610	Tuition Reimbursement	CBA benefit; currently one officer enrolled. Could be higher as others can opt in.	\$ 2,217	\$ 5,000	\$ 4,487	\$ 5,000	\$ 3,244	\$ 5,494	\$ 8,000	\$ 3,000	60%	
		51880	Other Compensation/Reimbursements	Fitness reimbursements per CBA (\$690/officer). Previously rolled into Miscellaneous.				\$ 7,590		\$ 7,590	\$ 7,590			
		Maintenance & Operations	52100	Office, meeting & cleaning supplies, furnit.	(blank)	\$ 1,534	\$ 2,000	\$ 1,202	\$ 1,500	\$ 2,018	\$ 2,500	\$ 2,500	\$ 1,000	67%
	59999	Miscellaneous Expenses	Misc includes new hire expenses, medical evaluations, promotion/award ceremonies, postage/delivery, other misc. 2022 budget included fitness reimbursements; split out and allocated to new GL Other Compensation/Reimbursements.	\$ 9,690	\$ 15,000	\$ 14,726	\$ 2,210	\$ 2,288	\$ 3,000	\$ 3,000	\$ 790	36%		

Kennett Township 2023 Budget  
General Fund Expenses

Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2023 Comment	2020 Full Year Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget	\$ 2023 Budget vs. 2022 Budget	% 2023B vs. 2022B	
Police	Maintenance & Operations	54200	Dues & Subscriptions	2022 running low as Chief paid directly; 2023 Chief contract includes payments of memberships - retain \$2500 Budget	\$ 323	\$ 2,500	\$ 504	\$ 2,500	\$ 400	\$ 600	\$ 2,500			
		52380	Uniforms	2022 actuals low due to high new purchases and new hires in 2021.	\$ 13,896	\$ 10,000	\$ 9,935	\$ 8,000	\$ 3,543	\$ 4,000	\$ 5,000	\$ (3,000)	-38%	
		54600	Training & Conferences	Still on the low side from COVID, ramping up to normal levels	\$ 1,725	\$ 15,000	\$ 3,457	\$ 15,000	\$ 7,126	\$ 9,000	\$ 15,000			
		52102	Detective Supplies	Consolidated with Police Equipment		\$ 2,500	\$ 230	\$ -	\$ -	\$ -	\$ -			
		52170	Police Equipment	\$2.5K normal equipment; \$2.5K Detective Supplies; \$10K cargo storage systems to properly store weapons in cars; \$9.2K new rifles; \$4K Less lethal equipment	\$ 19,076	\$ 8,000	\$ 6,964	\$ 10,500	\$ 7,227	\$ 10,500	\$ 28,200	\$ 17,700	169%	
		52310	Gasoline/Diesel	Large increase in cost of fuel	\$ 17,212	\$ 9,000	\$ 25,784	\$ 30,000	\$ 39,712	\$ 45,000	\$ 50,000	\$ 20,000	67%	
		53240	Cell Phone Expense	\$65/month per officer per CBA.	\$ 5,834	\$ 8,580	\$ 7,800	\$ 9,360	\$ 7,480	\$ 8,920	\$ 9,360			
		53540	Worker's Comp. Insurance	Police portion of WC. 2022 forecast -- may have savings if no audit coverage as new rates decreased	\$ 38,570	\$ 40,570	\$ 54,029	\$ 51,974	\$ 16,490	\$ 38,000	\$ 47,422	\$ (4,552)	-9%	
		53720	Vehicle Maintenance & Repair	2022 includes \$4.3K reimbursed by insurance; 2023 flat to 2022 budget	\$ 13,564	\$ 7,500	\$ 12,354	\$ 12,000	\$ 14,620	\$ 16,620	\$ 12,000			
		55300	Payments to other Gov't bodies	Chester County SWOT (Emergency Response Team (ERT)) \$3K + Chester County Serious Crash Assistance Team (SCAT) \$1K	\$ 2,500	\$ 2,500	\$ 3,500	\$ 4,000	\$ 3,000	\$ 4,000	\$ 4,000			
		Contracted/ Professional Services	53140	Legal Services	2022 Counsel for union contract negotiations	\$ 103,487	\$ 50,000	\$ 14,560	\$ 15,000	\$ 3,780	\$ 10,000	\$ 5,000	\$ (10,000)	-67%
		54500	Contracted Services	Axon In Car Cameras \$15K/year; Axon Body Cameras \$10K/year + \$3.5K storage Lexipol: \$8K annual manual, procedures, training & per user fee. SPCA \$5K Toxicology services, new hire screening \$5K Tairs \$4K Speed device calibration, cert., maint. \$2K Printers: \$131/mth contract & Copiers about \$200/quarter	\$ 25,851	\$ 50,000	\$ 45,474	\$ 51,000	\$ 45,902	\$ 51,000	\$ 55,000	\$ 4,000	8%	
		52130	IT Supplies & Equipment	Computers (4*1800) to move to one computer per officer. \$500 Install budgeted with IT Services			\$ -	\$ 8,500	\$ 8,478	\$ 8,478	\$ 7,200	\$ (1,300)	-15%	
54520	IT Services	IT support (\$2.5K/mth); Licenses (\$2.2K); Cyber security (\$4.5K); Cody (\$5.8K); Install for 4 new PCs (\$2K); Intellig. databases (Lexis Nex. \$1.8K & Magloclen \$400); Sched. sys \$400; misc \$2K;	\$ 40,383	\$ 40,100	\$ 33,293	\$ 44,550	\$ 31,115	\$ 42,024	\$ 49,625	\$ 5,075	11%			
54521	IT Systems - Finance/Accounting	Alloc. of GL (\$4K);				\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000					
Community & Economic Development	52470	Community Policing Supplies	2022 included National Night Out which was approved for \$5K additional; 2023 More events desired	\$ -	\$ 1,000	\$ -	\$ 1,500	\$ 6,178	\$ 6,300	\$ 7,500	\$ 6,000	400%		
<b>Police Total</b>					<b>\$ 1,502,501</b>	<b>\$ 1,807,464</b>	<b>\$ 1,767,719</b>	<b>\$ 1,978,668</b>	<b>\$ 1,669,487</b>	<b>\$ 2,258,279</b>	<b>\$ 2,463,540</b>	<b>\$ 484,872</b>	<b>25%</b>	
Fire & EMS	Salaries & Benefits	51000	Salaries	Fire marshall	\$ 12,896	\$ -	\$ 1,000	\$ 1,000	\$ 750	\$ 1,000	\$ 1,000			
	Maintenance & Operations	53542	Worker's Comp. Insurance (Reimbursed)	Fire & EMS portion of Worker's Compensation	\$ 23,105	\$ 23,105	\$ 19,258	\$ 23,613	\$ 25,182	\$ 25,182	\$ 26,441	\$ 2,828	12%	

Kennett Township 2023 Budget  
General Fund Expenses

Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2023 Comment	2020 Full Year Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget	\$ 2023 Budget vs. 2022 Budget	% 2023B vs. 2022B		
Fire & EMS	Fire & Ambulance	51961	Medical Expenses (Reimb. Insur)	(blank)	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
		52101	COVID-19 Supplies	(blank)	\$ 2,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
			53630	Hydrant Service	126 currently, up 6 this year mostly for Kennett Gateway/Pointe. \$463 per hydrant per year.	\$ 56,628	\$ 55,272	\$ 47,916	\$ 54,452	\$ 39,930	\$ 53,651	\$ 54,886	\$ 434	1%	
			55000	Misc. Contributions	(blank)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
			55301	Foreign Fire Tax Contributions	State grant received and passed on to Fire companies; increased ~26% this year after declining several years in a row. Revenue source is a tax on insurance premiums from out-of-state insurance companies.	\$ 72,955	\$ 71,000	\$ 64,167	\$ 62,000	\$ 81,265	\$ 81,265	\$ 81,265	\$ 19,265	31%	
			55302	EMS Commission Funding	30% increase approved by Commission	\$ 469,958	\$ 566,185	\$ 566,185	\$ 746,384	\$ 746,384	\$ 746,384	\$ 970,299	\$ 223,915	30%	
<b>Fire &amp; EMS Total</b>					<b>\$ 638,072</b>	<b>\$ 715,562</b>	<b>\$ 698,525</b>	<b>\$ 887,449</b>	<b>\$ 893,511</b>	<b>\$ 907,483</b>	<b>\$ 1,133,891</b>	<b>\$ 246,442</b>	<b>28%</b>		
Public Works	Salaries & Benefits	51000	Salaries	2023 budget-includes overlap of 1+ employee until April retirement of other employee. 2023 also includes full year of new PW director. 10% of PW salary is allocated to Sewer. Summer laborer from 5/1-9/22 @ \$20/hr will go to Open Space budget.	\$ 368,217	\$ 434,000	\$ 410,036	\$ 459,624	\$ 281,326	\$ 382,105	\$ 481,839	\$ 22,216	5%		
		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	\$ 25,124	\$ 34,410	\$ 30,990	\$ 42,973	\$ 33,790	\$ (620)	-2%		
		51830	Salaries, Overtime Reimbursable	(blank)			\$ (150)	\$ -	\$ -	\$ -	\$ -				
	Maintenance & Operations	Repair & Maintenance Services	53700	Repair & Maintenance Services	This should only be used for PW Building minor repair & maintenance; Maintenance supplies have separate GL; major projects hit Capital.	\$ 3,739		\$ 2,563	\$ 5,000	\$ 4,586	\$ 6,000	\$ 6,000	\$ 1,000	20%	
			59999	Miscellaneous Expenses	CDL license renewals, CDL required random testing, meals for storm work, misc.	\$ 193	\$ 500	\$ 527	\$ 500	\$ 684	\$ 1,000	\$ 1,000	\$ 500	100%	
				52380	Uniforms	Current uniforms are running just under \$106/week + individual items (boots \$1400, sweatshirts/tshirts/jackets \$2000)		\$ 8,000	\$ 8,878	\$ 10,500	\$ 5,473	\$ 9,000	\$ 9,000	\$ (1,500)	-14%
				54600	Training & Conferences	Public works training & conferences, not previously broken out.							\$ 4,000	\$ 4,000	100%
				52160	Small Equipment	New small equipment and repairs/parts/maintenance on existing	\$ 2,312	\$ 5,000	\$ 15,578	\$ 20,000	\$ 6,711	\$ 15,000	\$ 15,000	\$ (5,000)	-25%
				52500	Maintenance Supplies	(blank)	\$ 13,183	\$ 4,000	\$ 16,708	\$ 18,000	\$ 8,978	\$ 15,000	\$ 15,000	\$ (3,000)	-17%
				53600	Utilities	Current run-rates + 5% inflation; Propane \$13.5K. Phones/Internet \$3.4K; Garage PECO \$3.3K; PECO traffic lights \$6K.	\$ 20,349	\$ 21,000	\$ 16,681	\$ 22,000	\$ 17,807	\$ 26,200	\$ 27,510	\$ 5,510	25%
				52310	Gasoline/Diesel	(blank)		\$ 10,000	\$ 15,193	\$ 20,000	\$ 17,940	\$ 20,000	\$ 20,000		
				53720	Vehicle Maintenance & Repair	Vehicle repair and maintenance; running high given a lot truck repairs were needed. Trying to hold off on replacement of 10 ton dump (~\$250K), increase for further repair for leaks and hydraulics.	\$ 23,107	\$ 15,000	\$ 28,547	\$ 24,000	\$ 34,875	\$ 38,000	\$ 50,000	\$ 26,000	108%
				52451	Stone	Trending light, not as much flood repair	\$ 35,561	\$ 20,000	\$ 20,097	\$ 20,000	\$ 774	\$ 10,000	\$ 12,000	\$ (8,000)	-40%
				52452	Skin Patching	Not using anymore; replacement included in other line items and capital	\$ 13,181	\$ 20,000	\$ 13,938	\$ 20,000	\$ -	\$ -	\$ -	\$ (20,000)	-100%
				52453	Skin Patching Oil	Not using anymore; replacement included in other line items and capital	\$ 1,065	\$ 8,000	\$ 3,431	\$ 8,000	\$ -	\$ -	\$ -	\$ (8,000)	-100%
		52454	Black Top	(blank)	\$ 6,136	\$ 10,000	\$ 5,998	\$ 10,000	\$ 1,824	\$ 6,000	\$ 7,500	\$ (2,500)	-25%		
		52455	Drainage Materials	Tops, inlets, grates, risers - storm sewer supplies, concrete, mortar	\$ 8,284	\$ 10,000	\$ 10,091	\$ 10,000	\$ 25	\$ 7,500	\$ 7,500	\$ (2,500)	-25%		

Kennett Township 2023 Budget  
General Fund Expenses

Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2023 Comment	2020 Full Year Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget	\$ 2023 Budget vs. 2022 Budget	% 2023B vs. 2022B
Public Works	Maintenance &	52456	Line Painting	Rate increases not as extensive as expected.	\$ 27,382	\$ 30,000	\$ 29,359	\$ 60,000	\$ 27,433	\$ 27,433	\$ 27,433	\$ (32,567)	-54%
		52457	Oil & Chip	(blank)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		
		52460	Supplies, Signs	More sign work needed	\$ 6,506	\$ 6,000	\$ 11,589	\$ 6,000	\$ 5,789	\$ 10,000	\$ 10,000	\$ 4,000	67%
		52461	Snow & Ice Control Supplies	(blank)	\$ 19,631	\$ 45,000	\$ 48,859	\$ 72,000	\$ 54,033	\$ 72,000	\$ 75,000	\$ 3,000	4%
		53610	Electric, Street Lights	\$415.15 per month (up from \$390 per month)	\$ 1,062	\$ 1,380	\$ 4,250	\$ 4,800	\$ 4,020	\$ 4,877	\$ 4,982	\$ 182	4%
		53680	PA One Call	(blank)	\$ 925	\$ 1,000	\$ 762	\$ 1,000	\$ 631	\$ 750	\$ 750	\$ (250)	-25%
		53690	Household Hazardous Waste Disp	Participation in Chester County Hazardouse Waste Collection events per requirement of grant program.	\$ 1,769	\$ 3,000	\$ 2,461	\$ 3,000	\$ 1,789	\$ 3,000	\$ 3,000		
		53740	Maintenance, Traffic Signals	Standard inspections \$3.5K plus breakdowns e.g. batteries and eletronics.	\$ 6,599	\$ 9,000	\$ 12,315	\$ 14,000	\$ 8,005	\$ 12,000	\$ 12,000	\$ (2,000)	-14%
		54150	Expenses (Reimburs. by Insur)	(blank)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Contracted/ Professional Services	54500	Contracted Services	GPS tracking (\$3000, \$250/mth), Trash service (\$2220, \$185/mth), Mulch grinding for yard waste facility (\$10K), street sweeping (\$10K, up \$4K), rent stump grinder (\$1K), Tree work & other contracted (\$5K), Misc \$2.5K	\$ 8,367	\$ 17,500	\$ 18,064	\$ 29,000	\$ 12,196	\$ 29,000	\$ 35,000	\$ 6,000	21%
	55300	Payments to other Gov't bodies	MS4 Permit					\$ 500	\$ 500	\$ 500	\$ 500	100%	
<b>Public Works Total</b>					<b>\$ 583,220</b>	<b>\$ 697,380</b>	<b>\$ 720,899</b>	<b>\$ 871,834</b>	<b>\$ 526,392</b>	<b>\$ 738,338</b>	<b>\$ 858,804</b>	<b>\$ (13,029)</b>	<b>-1%</b>
Benefits (non-uniform)	Salaries & Benefits	51000	Salaries (Severance)	(blank)			\$ 74,429	\$ -	\$ -	\$ 57,700	\$ -		
		51920	Social Security & Medicare	Base increased from \$147k to \$155k for 2023	\$ 81,331	\$ 91,792	\$ 104,028	\$ 105,168	\$ 77,876	\$ 96,953	\$ 105,279	\$ 111	0%
		51940	Unemployment Taxes	Insurance pool via PSATS. 2023 rates have decreased to \$385/employee after 2022 spike. 2022 higher rates announced after budget was set and went way up due to COVID and our specific rate of claims from 2020 departures.	\$ 7,794	\$ 7,350	\$ 7,905	\$ 9,630	\$ 9,807	\$ 10,165	\$ 6,930	\$ (2,700)	-28%
		51960	Medical & Dental Insurance	Projecting 5% increase but historically this has been lower	\$ 228,866	\$ 235,713	\$ 186,025	\$ 210,945	\$ 139,655	\$ 152,188	\$ 169,199	\$ (41,745)	-20%
		51970	Employee Pension Plan	Munimum Municipal Obligation - Non-Uniform; required contribution per prescribed calculation.	\$ 164,454	\$ 116,545	\$ 116,545	\$ 175,063	\$ 174,903	\$ 175,063	\$ 136,528	\$ (38,535)	-22%
		51980	Life, Disability, H&L Insurance	New provider starting July 2022 has lower rates than previous	\$ 4,794	\$ 12,843	\$ 12,598	\$ 14,105	\$ 8,562	\$ 12,275	\$ 13,596	\$ (509)	-4%
		51990	Employee Savings Plan	457B retirement plan, 50% match, max 3% of salary	\$ 41,555	\$ 34,215	\$ 35,422	\$ 38,661	\$ 27,374	\$ 34,377	\$ 40,356	\$ 1,695	4%
		51961	Medical Expenses (Reimb. Insur)	Reimbursed		\$ 37,011	\$ 27,758	\$ 39,449	\$ 32,671	\$ 40,338	\$ 43,153	\$ 3,703	9%
		51832	Auto Allowance	(blank)	\$ 1,800	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,000	\$ 3,600	\$ 3,600		
		51962	Post Employment Medical (COBRA)	(blank)	\$ 8,120	\$ 10,738	\$ -	\$ -	\$ -	\$ -	\$ -		
	Maintenance & Operations	59999	Miscellaneous Expenses	Employee incentives, appreciation, & rewards		\$ 2,000	\$ 60	\$ 2,000	\$ -	\$ 2,000	\$ 2,000		
<b>Benefits (non-uniform) Total</b>					<b>\$ 538,714</b>	<b>\$ 551,808</b>	<b>\$ 568,371</b>	<b>\$ 598,621</b>	<b>\$ 473,848</b>	<b>\$ 584,659</b>	<b>\$ 520,642</b>	<b>\$ (77,979)</b>	<b>-13%</b>
Finance/HR	Salaries & Benefits	51000	Salaries	5% increase placeholder	\$ 232,756	\$ 299,533	\$ 298,434	\$ 374,712	\$ 288,119	\$ 374,712	\$ 393,824	\$ 19,112	5%
		51800	Salaries, Overtime	Kept same hours of OT as 2022 budget as placeholder	\$ 1,757	\$ 4,729	\$ 2,090	\$ 4,966	\$ 1,129	\$ 3,918	\$ 4,114	\$ (852)	-17%



Kennett Township 2023 Budget  
General Fund Expenses

Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2023 Comment	2020 Full Year Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget	\$ 2023 Budget vs. 2022 Budget	% 2023B vs. 2022B
Finance/HR	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). 2022 activity includes conversion to accrual work. May move to 2023. Will know before budget is final.	\$ 28,000	\$ 38,000	\$ 14,000	\$ 30,000	\$ 7,000	\$ 30,000	\$ 30,000		
		53900	Bank Service Charges/Fees	Increased costs due to increased fraud prevention services. It's an industry-wide issue as well as we've had specific attempts. No attempts have been successful due to our fraud prevention services.	\$ 12,287	\$ 6,240	\$ 9,265	\$ 9,900	\$ 10,899	\$ 16,307	\$ 16,307	\$ 6,407	65%
<b>Finance/HR Total</b>					<b>\$ 274,800</b>	<b>\$ 348,503</b>	<b>\$ 323,789</b>	<b>\$ 419,578</b>	<b>\$ 307,146</b>	<b>\$ 424,937</b>	<b>\$ 444,245</b>	<b>\$ 24,667</b>	<b>6%</b>
Administration	Salaries & Benefits	51831	Salaries, STD (Reimbursable)	(blank)			\$ -	\$ -	\$ -	\$ -	\$ -		
		51000	Salaries	5% increase placeholder	\$ 230,761	\$ 207,398	\$ 208,275	\$ 224,937	\$ 184,016	\$ 248,660	\$ 249,562	\$ 24,625	11%
		51800	Salaries, Overtime	Office staff overtime for BOS and Committee meetings, events, initiatives	\$ 3,808	\$ 6,026	\$ 2,677	\$ 6,327	\$ 886	\$ 6,327	\$ 6,643	\$ 316	5%
	Maintenance & Operations	59999	Miscellaneous Expenses	Hiring expenses, background check, meetings, meals, holiday luncheon, employee picnic, misc.	\$ 5,817	\$ 8,000	\$ 4,965	\$ 8,000	\$ 3,111	\$ 5,000	\$ 5,250	\$ (2,750)	-34%
		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	\$ 6,500	\$ 6,582	\$ 7,000	\$ 7,000	\$ 500	8%
		53420	Printing & Advertising	Required Legal Advertisements, Newsletter	\$ 5,969	\$ 6,000	\$ 3,313	\$ 6,000	\$ 5,788	\$ 7,000	\$ 7,000	\$ 1,000	17%
		54600	Training & Conferences	Workload has prevented adequate training. Increase budget. Includes training for Twp Mgr (\$8K), Finance/HR Dept (\$9K) & 1 BOS PSATS (1.2K). 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, Assoc Of PA Municipal Management (APMM) Conference	\$ (1,616)	\$ 12,000	\$ 634	\$ 12,000	\$ 9,496	\$ 10,000	\$ 20,500	\$ 8,500	71%
		53140	Legal Services	2023 Assume General Avg \$10K/mth + \$8K labor attorney. 2022 actuals high due to ethics review.	\$ 88,173	\$ 45,000	\$ 62,523	\$ 62,000	\$ 294,515	\$ 324,515	\$ 128,000	\$ 66,000	106%
	54500	Contracted Services	2023 HR Consulting for policy development. 2022 Actuals - above budget for Board approved activities -- hiring and policy development.	\$ 46,369	\$ 7,500	\$ 17,631	\$ 1,500	\$ 4,488	\$ 5,000	\$ 3,000	\$ 1,500	100%	
<b>Administration Total</b>					<b>\$ 383,640</b>	<b>\$ 298,423</b>	<b>\$ 306,167</b>	<b>\$ 327,264</b>	<b>\$ 508,880</b>	<b>\$ 613,501</b>	<b>\$ 426,955</b>	<b>\$ 99,691</b>	<b>30%</b>

Kennett Township 2023 Budget  
General Fund Expenses

Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2023 Comment	2020 Full Year Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget	\$ 2023 Budget vs. 2022 Budget	% 2023B vs. 2022B
Planning & Zoning	Salaries & Benefits	51000	Salaries	2022 budget included Planner for full year but not successful in finding candidate; Putting position on hold given sewer capacity constraints and budget constraints.	\$ 121,749	\$ 230,933	\$ 173,121	\$ 262,573	\$ 146,786	\$ 189,476	\$ 201,339	\$ (61,235)	-23%
		51800	Salaries, Overtime	Night meetings for permit clerk who does the minutes for planning commission and other	\$ 819	\$ 1,000	\$ 2,398	\$ 1,950	\$ 3,061	\$ 2,955	\$ 2,199	\$ 249	13%
		51170	Salaries, Planning Commission	\$900 per quarter for members; \$1200 per quarter for the Chair	\$ 6,336	\$ 6,600	\$ 4,950	\$ 6,600	\$ 5,346	\$ 6,600	\$ 6,600		
	Maintenance & Operations	59999	Miscellaneous Expenses	MuniCode fees for Ordinances membership (\$1195), some misc., plus codifying new ordin. \$10K moved from 2022 to 2023; All P&Z related tech under IT Dept; 2022 included new code books \$2K (every 3 years)	\$ 7,956	\$ 12,500	\$ 1,748	\$ 14,195	\$ 2,170	\$ 3,465	\$ 11,695	\$ (2,500)	-18%
		54200	Dues & Subscriptions	American Associated of Code \$75/person * 1; PABCO \$75/person * 1; Internations Code Council \$250; American Planning Association (\$575); PSATs sub-groups (\$125)		\$ 500	\$ 970	\$ 1,200	\$ 345	\$ 1,100	\$ 1,100	\$ (100)	-8%
		54600	Training & Conferences	Conferences, contin education & related travel (PSATS for Director & Permit Coord, plus other training/conferecnecns)		\$ 1,500	\$ 125	\$ 3,000	\$ 1,738	\$ 2,000	\$ 3,000		
		52400	Act 45 Fees	State required per permit; offset 100% by Revenue as collected with permit payment	\$ 806	\$ 1,200	\$ 1,143	\$ 1,200	\$ 779	\$ 1,200	\$ 1,200		
		53072	Zoning Hearing Board	Costs associated with holding Zoning Hearing Board cases; highly variable but trending light	\$ 17,648	\$ 17,648	\$ 16,670	\$ 18,000	\$ 9,751	\$ 13,000	\$ 15,000	\$ (3,000)	-17%
	Contracted/ Professional Services	53140	Legal Services	Bills are never split out, so all general legal is in Admin.	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -		
		54541	Grant Expenses (Match)	2023 After Zoning code update is finished, SALDO needs to be updated due to conflicts. County is planning to issue in-kind grant (\$60K max total; split 60/40 or 50/50 Twp/County over 2 years)	\$ 10,332	\$ 5,000	\$ 5,919	\$ 5,000	\$ -	\$ -	\$ 18,000	\$ 13,000	260%
	54500	Contracted Services	Building inspectors outsourced 2022 budget based on 18 hours per week but trend is ~14 hours per week forecast; keep 2023 at 18 hr/week; no BCO on staff	\$ 47,921	\$ 57,000	\$ 51,171	\$ 61,000	\$ 36,537	\$ 48,000	\$ 61,000			
<b>Planning &amp; Zoning Total</b>					<b>\$ 213,567</b>	<b>\$ 338,881</b>	<b>\$ 258,216</b>	<b>\$ 374,718</b>	<b>\$ 206,512</b>	<b>\$ 267,796</b>	<b>\$ 321,133</b>	<b>\$ (53,586)</b>	<b>-14%</b>
Engineering Services	Contracted/ Professional Services	59999	Miscellaneous Expenses	Not budgeted. 2022 actuals are Chandler Mill Trail Appraisals & Permits			\$ -	\$ -	\$ 8,100	\$ 8,100	\$ -		
		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.				\$ -	\$ -	\$ -	\$ -		
		53130	Engineering Services	\$2.2K/month general engineering expenses + \$5K for SALDO update + \$5K in each 2022 & 2023 for concept plan for Twp Building enhancements/addition. 2022 actuals are trending \$2.5K per month but planning for slight decrease (2.2K)with new PW Director.	\$ 54,241	\$ 18,000	\$ 28,935	\$ 39,000	\$ 23,404	\$ 34,433	\$ 36,400	\$ (2,600)	-7%

Kennett Township 2023 Budget  
General Fund Expenses

Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2023 Comment	2020 Full Year Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget	\$ 2023 Budget vs. 2022 Budget	% 2023B vs. 2022B
Engineering Services	Contracted/ Professional Services	53131	Engineering Services - MS4	2022 Forecast: MS4 bills haven't come through yet. Expecting Revolving Water Fund pushing to 2023/2024 due to DEP approval. Revolving Water Fund (RWF) \$157K split 50/50 across 2023/2024; \$10K general MS4 work (annual report, TMDL plan interactions with DEP, RWF support, general basin & MS4 compliance issues).	\$ 113,034	\$ 217,000	\$ 37,531	\$ 187,000	\$ 1,886	\$ 10,000	\$ 88,500	\$ (98,500)	-53%
		53132	Engineering Serv - Grant Writing	No expected grant writing or lobbying in 2022	\$ 33,030	\$ 17,500	\$ 17,510	\$ -	\$ -	\$ -	\$ -		
		53133	Engineering Serv - Traffic	Rt 1/Rt 82/Cedarcroft completed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		53134	Planning Serv & Landscape Arch	HOA landscaping inspections required every 4 years. Budgeted in 2022 and aiming to complete this fall. May have some overrun.	\$ 6,978	\$ 5,000	\$ 193	\$ 8,100	\$ 3,142	\$ 8,100	\$ 2,000	\$ (6,100)	-75%
		53170	Trail Consultant (Greenway Project)	2022 Longwood Connections VPP Grant -- we are lead but will be reimbursed. Placeholder is just our match.	\$ 107,272	\$ 15,000	\$ 240,476	\$ -	\$ 15,979	\$ 3,000	\$ 3,000	\$ 3,000	100%
<b>Engineering Services Total</b>					<b>\$ 314,556</b>	<b>\$ 272,500</b>	<b>\$ 324,644</b>	<b>\$ 234,100</b>	<b>\$ 52,510</b>	<b>\$ 63,633</b>	<b>\$ 129,900</b>	<b>\$ (104,200)</b>	<b>-45%</b>
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. 2023 will be the 4th year.	\$ 121,000	\$ 121,000	\$ 121,000	\$ 121,000	\$ 121,000	\$ 121,000	\$ 121,000		
<b>Library Total</b>					<b>\$ 121,000</b>	<b>\$ 121,000</b>	<b>\$ 121,000</b>	<b>\$ 121,000</b>	<b>\$ 121,000</b>	<b>\$ 121,000</b>	<b>\$ 121,000</b>		
Twp Building	Maintenance & Operations	52100	Office, meeting & cleaning supplies, furnit.	Office, meeting & cleaning supplies, equipment, & accessories/furniture. Costs are up due to inflation and more in office time for staff.	\$ 7,218	\$ 8,000	\$ 9,285	\$ 8,000	\$ 8,622	\$ 11,000	\$ 12,000	\$ 4,000	50%
		53700	Repair & Maintenance Services	Unplanned 3rd party building/HVAC/plumbing repair. 2022 Budgeted Police rearrangement -- moving to Capital. Otherwise, over budget due to Mold issues for testing.	\$ 36,020	\$ 40,000	\$ 2,724	\$ 14,000	\$ 5,137	\$ 5,600	\$ 6,000	\$ (8,000)	-57%
		59999	Miscellaneous Expenses	Misc	\$ (176)	\$ 2,000	\$ 127	\$ 500	\$ 272	\$ 500	\$ 500		
		52500	Maintenance Supplies	Supplies for in-house repairs & maintenance. Electric/lights/plumbing supplies (\$800). Mulch budget was \$900 but lumped with other under PW.	\$ -	\$ 1,500	\$ 1,082	\$ 1,700	\$ -	\$ 800	\$ 800	\$ (900)	-53%
		53600	Utilities	Utilities: Electric \$12.5K (rate locked in), Propane \$10.3K, Verizon FOIS \$4K, Phone system \$8.5K, Cell phones \$5.7K.	\$ 47,434	\$ 45,000	\$ 38,514	\$ 42,000	\$ 30,347	\$ 40,500	\$ 41,300	\$ (700)	-2%
		53601	Utilities (The Pines)	Electric for Pines	\$ 2,305	\$ 2,305	\$ 5,076	\$ 8,100	\$ 4,756	\$ 5,800	\$ 6,400	\$ (1,700)	-21%
		53704	Repair & Maintenance (Pines/Fussel)	Common Area Maintenance for The Pines to Condo Association		\$ 7,500	\$ 5,467	\$ 6,000	\$ 6,838	\$ 6,838	\$ 7,500	\$ 1,500	25%
		54500	Contracted Services	Planned contracted maintenance services: cleaning service (\$13K), office equipment leases (\$9K), bldg security system (\$5K), elevator inspec/maint (\$5K), pest control (\$1.6K), window cleaning (\$1.5K), carpet & duct cleaning (\$5.1K), shredding (\$500), misc (\$2K). 2022 no window cleaning, duct cleaning, carpet across 21-22.	\$ 38,170	\$ 48,500	\$ 28,693	\$ 41,500	\$ 23,803	\$ 34,000	\$ 44,700	\$ 3,200	8%
<b>Twp Building Total</b>					<b>\$ 130,972</b>	<b>\$ 154,805</b>	<b>\$ 90,968</b>	<b>\$ 121,800</b>	<b>\$ 79,775</b>	<b>\$ 105,038</b>	<b>\$ 119,200</b>	<b>\$ (2,600)</b>	<b>-2%</b>

Kennett Township 2023 Budget  
General Fund Expenses

Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2023 Comment	2020 Full Year Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget	\$ 2023 Budget vs. 2022 Budget	% 2023B vs. 2022B
IT Services	Contracted/ Professional Services	52130	IT Supplies & Equipment	2023: 1 replacement laptop, 1 new hire, plus replacements items, accessories, misc. 2022 Forecast: 3 laptops for new hires + 1 for storm water inspection employee (some carry over from 2021 budget not spent in time).	\$ 6,662	\$ 6,500	\$ 452	\$ 2,250	\$ 7,456	\$ 7,625	\$ 4,166	\$ 1,916	85%
		54520	IT Services	All Covered Monthly Support, MS and network licenses (\$34K); cyber security end point detection (\$9K); CivicPlus website (\$5.4K); AV support (\$3.5K); Cityforce Permit System (\$3.3K); Laserfische doc storage (\$2K); Adobe (\$2K); Zoom (\$1K); New PC installs (1K); Misc. (\$2K). 2022 is over budget due to cyber security measures after budget was set.	\$ 57,762	\$ 41,120	\$ 38,681	\$ 49,600	\$ 48,024	\$ 63,185	\$ 63,200	\$ 13,600	27%
		54521	IT Systems - Finance/Accounting	Payroll software & services (\$4K); Sage Intacct GL (\$29.5K annual license split 70% Admin IT Dept, 15% Sewer, 15% Police +\$1,000 specialized support + \$1,400 minor control enhancements that will save staff more than that in time).		\$ 28,500	\$ 26,229	\$ 22,900	\$ 22,201	\$ 23,095	\$ 27,093	\$ 4,193	18%
<b>IT Services Total</b>					<b>\$ 64,424</b>	<b>\$ 76,120</b>	<b>\$ 65,362</b>	<b>\$ 74,750</b>	<b>\$ 77,681</b>	<b>\$ 93,905</b>	<b>\$ 94,459</b>	<b>\$ 19,709</b>	<b>26%</b>
Insurance	Maintenance & Operations	53540	Worker's Comp. Insurance	Non-uniform portion of WC. 2022 forecast -- may have savings if no audit overage as new rates decreased	\$ 36,547	\$ 39,602	\$ 30,790	\$ 37,824	\$ 37,824	\$ 37,824	\$ 32,824	\$ (5,000)	-13%
		53510	Property & Liability Insurance	Estimating \$7K increase per insurance carrier estimate	\$ 80,853	\$ 86,500	\$ 81,591	\$ 88,500	\$ 81,629	\$ 82,379	\$ 88,970	\$ 470	1%
		53530	Bonds	\$4M Treasurer Bond; \$1M Township Manager Bond	\$ 8,510	\$ 8,800	\$ 5,480	\$ 9,000	\$ 2,450	\$ 5,754	\$ 6,042	\$ (2,958)	-33%
		53541	Worker's Comp Payment (Reimb.)	Not budgeted. If injury occurs, we pay employee and then get reimbursed by WC.	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Insurance Total</b>					<b>\$ 125,910</b>	<b>\$ 134,902</b>	<b>\$ 117,861</b>	<b>\$ 135,324</b>	<b>\$ 121,903</b>	<b>\$ 125,957</b>	<b>\$ 127,835</b>	<b>\$ (7,489)</b>	<b>-6%</b>
Contributions	Community & Economic Development	55200	Mushroom Festival	Same as prior two years	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500		
		55201	Holiday Village (Reimbursable)	Not laying out funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		55401	Kennett Area Senior Center	Assume same. 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	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500		
		55402	Historic Kennett Square	Annual contribution; assume same	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000		
		55403	Brandywine Red Clay Alliance	Annual membership (\$1k); Christina Watershed membership (\$950)	\$ 1,000	\$ 1,950	\$ 1,950	\$ 2,950	\$ 950	\$ 2,950	\$ 2,950		
		55404	Kennett Flash	(blank)	\$ 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. Assume same.	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000		
		55406	Library Scholarship Program	(blank)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		55413	Contributions - TLC	(blank)		\$ -	\$ 72,000	\$ -	\$ -	\$ -	\$ -		
		55414	Kennett Area Community Service	Eliminate given their large funding base	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
<b>Contributions Total</b>					<b>\$ 31,500</b>	<b>\$ 28,450</b>	<b>\$ 100,450</b>	<b>\$ 34,950</b>	<b>\$ 27,950</b>	<b>\$ 34,950</b>	<b>\$ 29,950</b>	<b>\$ (5,000)</b>	<b>-14%</b>

Kennett Township 2023 Budget  
General Fund Expenses

Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2023 Comment	2020 Full Year Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget	\$ 2023 Budget vs. 2022 Budget	% 2023B vs. 2022B
Parks & Property	Maintenance & Operations	54540	Grant Expenses	(blank)	\$ 34,028	\$ -	\$ 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.	\$ 18,577	\$ 21,000	\$ 18,234	\$ 100	\$ 15	\$ 100	\$ 100		
	Contracted/ Professional Services	54500	Contracted Services	Budgeted under Open Space fund			\$ 880	\$ -	\$ 118	\$ -	\$ -		
				(blank)		\$ -	\$ 4,200	\$ -	\$ -	\$ -	\$ -		
		54502	Contracted Services - Barkingfield	Budgeted under Open Space fund	\$ 6,912	\$ -	\$ 4,798	\$ -	\$ -	\$ -	\$ -		
		54503	Contracted Services - Spar Hill	Budgeted under Open Space fund			\$ 113	\$ -	\$ -	\$ -	\$ -		
	Community & Economic Development	55306	Contribution - Brandywine Valley Sports & Recreation	2023 Eliminate given deficit year				\$ 5,000	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
		53600	Utilities	Wifi for Barkingfield. \$105/month			\$ 469	\$ 1,500	\$ 954	\$ 1,260	\$ 1,260	\$ (240)	-16%
		52462	Supplies - Barkingfield Park	Barkingfield expenses are in Open Space, except Wifi which is below			\$ 4,156	\$ -	\$ -	\$ -	\$ -		
		52463	Supplies - Spar Hill	Spar Hill expenses are in Open Space			\$ 316	\$ 316	\$ -	\$ -	\$ -	\$ (316)	-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.	\$ -	\$ 10,000	\$ 10,000	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500		
		55400	Parks & Prop - Anson Nxn Author	Move to Open Space Fund. Changes to Open Space law make this eligible for using Open Space EIT funds.	\$ 46,350	\$ -	\$ 65,000	\$ 68,250	\$ 51,188	\$ 68,250		\$ (68,250)	-100%
<b>Parks &amp; Property Total</b>					<b>\$ 105,867</b>	<b>\$ 31,000</b>	<b>\$ 112,203</b>	<b>\$ 87,666</b>	<b>\$ 64,774</b>	<b>\$ 87,110</b>	<b>\$ 13,860</b>	<b>\$ (73,806)</b>	<b>-84%</b>
Community Development	Community & Economic Development	55300	Payments to other Gov't bodies	No generic committee money. Special projects would hit specific line items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		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.	\$ -	\$ 250	\$ -	\$ 500	\$ -	\$ 500	\$ 200	\$ (300)	-60%
		55407	Brandywine Vly Scenic Byway Com	Annual contribution. Joint effort across many municipalities. 2022 request for increase pushed to 2023.	\$ 500	\$ 600	\$ 500	\$ 600	\$ 500	\$ 500	\$ 600		
		55408	Environmental Advisory Committ.	(blank)	\$ 2,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	55410	Trails and Sidewalk Committee	Many projects underway. Budget is specifically under those project categories.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

Kennett Township 2023 Budget  
General Fund Expenses

Sage Dept Name	Category 1	Sage GL	Sage GL Account Name	2023 Comment	2020 Full Year Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget	\$ 2023 Budget vs. 2022 Budget	% 2023B vs. 2022B
Community Development	Community & Economic Development	55411	Historic Commission	Educational & Programming: Annual Program & Operating Budget; Chester County membership dues	\$ 6,767	\$ 1,500	\$ 1,200	\$ 1,500	\$ 145	\$ 1,500	\$ 1,500		
		55412	Land Stewardship Program	Individual items supported directly through Barkingfield budget.	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Community Development Total</b>					<b>\$ 51,863</b>	<b>\$ 2,350</b>	<b>\$ 1,700</b>	<b>\$ 2,600</b>	<b>\$ 645</b>	<b>\$ 2,500</b>	<b>\$ 2,300</b>	<b>\$ (300)</b>	<b>-12%</b>
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	\$ 5,625	\$ 7,500	\$ 7,500		
<b>Board of Supervisors Total</b>					<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 5,625</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>		
Economic Development	Community & Economic Development	54570	Sustainable Development Office	No current initiatives requiring funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Economic Development Total</b>					<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
Fraud Investigation	Salaries & Benefits	53100	Professional Services	(blank)	\$ 10,766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Fraud (Alleged)	54110	Reconciliation Discrepancies	No longer needed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		54120	Unexplained Missing checks	No longer needed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		54130	Overpayment Via Payroll	No longer needed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		54160	Penalties (Fraud)	No longer needed	\$ 2,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		54170	Suspected Fraud Txn	No longer needed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Fraud Investigation	53140	Legal Services	Not a budgeted item but eligible for recovery			\$ 205,241	\$ -	\$ 64,092	\$ 70,000	\$ -		
		59999	Miscellaneous Expenses	Not a budgeted item but eligible for recovery	\$ 3,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		54500	Contracted Services	No longer needed	\$ 470,374	\$ -	\$ 88,909	\$ -	\$ 65,896	\$ 70,000	\$ -		
		54180	Poor Management Clean-up	No longer needed	\$ 135,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Fraud Investigation Total</b>					<b>\$ 621,421</b>	<b>\$ -</b>	<b>\$ 294,150</b>	<b>\$ -</b>	<b>\$ 129,988</b>	<b>\$ 140,000</b>	<b>\$ -</b>		
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). 2022 actual include refund of auctioned vehicle.	\$ 496	\$ -	\$ 1,427	\$ -	\$ 12,790	\$ 12,790	\$ -		
<b>Refund of Prior Year Revenue Total</b>					<b>\$ 496</b>	<b>\$ -</b>	<b>\$ 1,427</b>	<b>\$ -</b>	<b>\$ 12,790</b>	<b>\$ 12,790</b>	<b>\$ -</b>		
<b>Grand Total</b>					<b>\$ 5,710,021</b>	<b>\$ 5,586,647</b>	<b>\$ 5,880,952</b>	<b>\$ 6,277,822</b>	<b>\$ 5,280,417</b>	<b>\$ 6,589,376</b>	<b>\$ 6,815,215</b>	<b>\$ 537,393</b>	<b>9%</b>

Transfers to Capital Summary - 2023 Budget

	2021 Budget	2021 Actuals	2021 Forecast	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget
<b>Transfers to Capital Fund</b>							
<b>Interfund Transfers</b>							
Transfer to Spec Rev Fund		\$ (20,126)			\$ -		
Trns to Capital (Misc)	\$ -	\$ -	\$ -	\$ (388,000)	\$ (91,958)	\$ (259,200)	\$ (10,800)
Trns to Capital (Bldgs Twp)		\$ (51,000)	\$ (51,000)		\$ -	\$ (60,800)	\$ (79,200)
Trns to Capital (Greenway)	\$ (230,000)	\$ (367,853)	\$ (367,852)	\$ (392,002)	\$ (288,369)	\$ (392,002)	
Trns to Capital (Greenway Grant Reimb)							\$ (2,031,542)
<b>Interfund Transfers - Police</b>							
Trns to Capital (Veh & Equip Police)	\$ -	\$ (45,406)	\$ (45,406)	\$ -	\$ -	\$ -	\$ -
<b>Interfund Transfers - PW</b>							
Trns to Capital (Bldgs PW)	\$ (85,000)	\$ (118,350)	\$ (118,350)	\$ -	\$ -		
Trns to Capital (Drainage)	\$ (150,000)	\$ (214,990)	\$ (214,990)		\$ -		\$ (150,000)
Trns to Capital (Other Road Projects)		\$ -			\$ -		
Trns to Capital (Other Road Resurfacing)	\$ (33,000)	\$ (43,155)	\$ (43,155)	\$ (142,000)	\$ (112,371)	\$ (112,371)	
Trns to Capital (Paving)	\$ -	\$ -		\$ (154,000)	\$ -	\$ (93,893)	\$ (218,000)
Trns to Capital (Rt82/1/Ccroft)	\$ -	\$ (344,345)	\$ (344,345)	\$ (374,468)	\$ (372,408)	\$ (374,468)	\$ -
Trns to Capital (TrafficSignal)	\$ -	\$ -	\$ -	\$ -	\$ -		
Trns to Capital (Veh & Equip PW)	\$ -	\$ (99,000)	\$ (99,000)		\$ -	\$ -	\$ (132,500)
<b>Transfers to Capital Fund Total</b>	<b>\$ (498,000)</b>	<b>\$ (1,304,224)</b>	<b>\$ (1,284,098)</b>	<b>\$ (1,450,470)</b>	<b>\$ (865,107)</b>	<b>\$ (1,292,734)</b>	<b>\$ (2,622,042)</b>

Kennett Township 2023 Budget Draft  
Transfers to Capital - Detail

Sage Dept Name	Sage GL	Sage GL Account Name	2023 Comment	2021 Budget	2021 YTD	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget
<b>Interfund Transfers</b>	<b>57071</b>	Trns to Capital (Bldgs Twp)	Twp Building waterproofing & mold remediation (\$20K completed); Rehab of basement (\$120K split 34%/66% 2022/2023).		\$ (51,000)		\$ -	\$ (60,800)	\$ (79,200)
	<b>50310</b>	Transfer to Spec Rev Fund	(blank)		\$ (20,126)		\$ -		
	<b>57000</b>	Trns to Capital (Misc)	2023 Budget = Operating Budget Surplus. 2022 Forecast = Budget minus current gap in forecast	\$ -	\$ -	\$ (388,000)	\$ (91,958)	\$ (259,200)	\$ (10,800)
	<b>57020</b>	Trns to Capital (Greenway)	2022 Chandler Mill Trail Engineering per budget	\$ (230,000)	\$ (367,853)	\$ (392,002)	\$ (288,369)	\$ (392,002)	
	<b>5702X</b>	Trns to Capital (Greenway Grant)	Pass through of greenway grant reimbursement into GF to Cap to recover expenses. (\$1,173,542 existing grant; 66% of \$1,300,000 new potential grant)						\$ (2,031,542)
<b>Interfund Transfers Total</b>				<b>\$ (230,000)</b>	<b>\$ (438,978)</b>	<b>\$ (780,002)</b>	<b>\$ (380,327)</b>	<b>\$ (712,002)</b>	<b>\$ (2,121,542)</b>
<b>Interfund Transfers - PW</b>	<b>57060</b>	Trns to Capital (Drainage)	2023: Investigating equipment rental and what the team can do in-house. Dedicating \$150K max (all under construction) to whatever can be done for stormwater pipe improvements. (With external, Upper Davenport cost updated 2023 cost to \$330k per PJ and Stan 8/25/22), Slip lining needed for Balmoral and Ponds of Woodward but evaluate how soon.)	\$ (150,000)	\$ (214,990)		\$ -		\$ (150,000)
	<b>57052</b>	Trns to Capital (Other Road Project)	(blank)		\$ -		\$ -		
	<b>57001</b>	Trns to Capital (Veh & Equip PW)	2023: Request list: Replace 2015 Pick-up (\$65K), 2006 10 ton Dump Truck (\$250K); & 2013 Backhoe (\$120K); additional mower (\$18K); trailer to carry mowers (\$10K); Brush chipper (\$125K - \$112.5K grant). Mower and trailer could be from Open Space	\$ -	\$ (99,000)		\$ -	\$ -	\$ (132,500)
	<b>57010</b>	Trns to Capital (Rt82/1/Ccroft)	Rt82/1/Cedarcroft grant work completed in 2022	\$ -	\$ (344,345)	\$ (374,468)	\$ (372,408)	\$ (374,468)	\$ -
	<b>57030</b>	Trns to Capital (TrafficSignal)	(blank)	\$ -	\$ -	\$ -	\$ -		
	<b>57050</b>	Trns to Capital (Paving)	2023 Expect to use entire Liquid Fuels Grant amount with excess funded from Capital/General Fund amount. Requested total \$563K, \$300K LF, remaining \$312,263 GF Capital. Finish Burrows Run (\$280K) and Rosedale (Bayard to McFarlan) (\$263K).	\$ -	\$ -	\$ (154,000)	\$ -	\$ (93,893)	\$ (218,000)
	<b>57051</b>	Trns to Capital (Other Road Resur)	Possibly getting rid of process and replacing with crack sealing w/ rubberized tar.	\$ (33,000)	\$ (43,155)	\$ (142,000)	\$ (112,371)	\$ (112,371)	
	<b>57070</b>	Trns to Capital (Bldgs PW)	Transferred in 2021 for 2022 projects: Garage Door Replacement (\$28K). Garage Roof Replacement (Est \$90K).	\$ (85,000)	\$ (118,350)	\$ -	\$ -		
<b>Interfund Transfers - PW Total</b>				<b>\$ (268,000)</b>	<b>\$ (819,840)</b>	<b>\$ (670,468)</b>	<b>\$ (484,779)</b>	<b>\$ (580,732)</b>	<b>\$ (500,500)</b>
<b>Interfund Transfers - Police</b>	<b>57002</b>	Trns to Capital (Veh & Equip Police)	2 new vehicles were requested; due to budget constraints and cost of vehicles, we will not be purchasing any new Police vehicles.	\$ -	\$ (45,406)	\$ -	\$ -	\$ -	\$ -
<b>Interfund Transfers - Police Total</b>				<b>\$ -</b>	<b>\$ (45,406)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grand Total</b>				<b>\$ (498,000)</b>	<b>\$ (1,304,224)</b>	<b>\$ (1,450,470)</b>	<b>\$ (865,107)</b>	<b>\$ (1,292,734)</b>	<b>\$ (2,622,042)</b>



**Kennett Township 2023 Budget  
Capital**

CASH BASIS											
Type	Sage Account#	Sage Acct Name	2023 Comment	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget	
Revenue	Other Income	44151	Interest Income	(blank)			\$ (89)		\$ 15		
	Reimbursement	46132	Engineering & Legal Reimb.	Reimbursement from East Marlborough for Rot 1/82/Cedarcroft will hit GF. \$14K							
<b>Revenue Total</b>							\$ (89)		\$ 15		
Interfund Transfers - In	Transfer from General	4920X	Transfer from General Fund	Pass through of greenway grant reimbursement into GF to Cap to recover expenses. (\$1,173,542 existing grant; 66% of \$1,300,000 new potential grant)							\$ 2,031,542
	Transfer from General	4920X2	Transfer from General Reserve	Fund from Reserve -568572					\$ -		\$ -
	Transfer from Open Space	4920X	Transfer from Open Space	Use of \$1M of loan proceeds not yet used for Chandler Mill Train in accordance with Open Space Act; repay with 25% maintenance allocation							\$ 1,000,000
				Use of Open Space Maintenance funds for Chandler Mill Trail in accordance with Open Space 25% maintenance LTD Allocation. \$550 planned * 66% construction in 2023							\$ 363,000
	Transfers from General	49201	Transfer from General Fund	Contribution from Operating Budget			\$ 1,284,098	\$ 1,450,470	\$ 865,107	\$ 1,292,734	\$ 590,500
<b>Interfund Transfers - In Total</b>							\$ 1,284,098	\$ 1,450,470	\$ 865,107	\$ 1,292,734	\$ 3,985,042
Expense	Capital Construction	52455	Drainage Materials	2023: Investigating equipment rental and what the team can do in-house. Dedicating \$150K max to whatever can be done for stormwater pipe improvements. (With external, Upper Davenport cost updated 2023 cost to \$330k per PJ and Stan 8/25/22), Slip lining needed for Balmoral and Ponds of Woodward but evaluate how soon.)	\$ -	\$ 150,000	\$ -	\$ 185,000	\$ 182,603	\$ 182,603	\$ 150,000
		56110	Capital Construction	2023: Nothing planned. 2022 forecast = Garage roof & garage door	\$ -	\$ 85,000	\$ -	\$ 120,000	\$ 93,497	\$ 121,847	\$ -
			Capital Construction (Bldg)	Twp Building waterproofing & mold remediation (\$20K completed); Rehab of basement; office/door adjustments to create capacity (\$120K split 34%/66% 2022/2023)				\$ 19,500	\$ 60,800	\$ 79,200	
	Engineering	53130	Engineering Services	2023: Investigating equipment rental and what the team can do in-house. Dedicating \$150K max (all under construction) to whatever can be done for stormwater pipe improvements. (With external, Upper Davenport cost updated 2023 cost to \$330k per PJ and Stan 8/25/22), Slip lining needed for Balmoral and Ponds of Woodward but evaluate how soon.)			\$ 39,893	\$ 40,000	\$ 11,149	\$ 11,149	
	Grant	53132	Engineering Serv -Grant Writ	(blank)	\$ 1,779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Grant (Green Light Ma	54542	Grant Expense (Reimb)	(blank)	\$ 61,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Grant (Magnolia Unde	56121	Capital Construction (Magnoli	(blank)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Grant (Rt82/1/Cedarc	54542	Grant Expenses (Reimbursat	Rt82/1/Cedarcroft construction; covered by grant except overage of \$37K to be split with E Marl.	\$ 36,166		\$ 306,336	\$ 374,468	\$ 372,408	\$ 372,408	\$ -
		53133	Engineering Serv -Traffic	(blank)			\$ 38,009		\$ 28,836	\$ 29,836	\$ -
	Kennett Greenway	54541	Grant Expenses (Match)	(blank)	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
		54542	Grant Expense (Reimb)	(blank)			\$ -		\$ -		\$ -

**Kennett Township 2023 Budget  
Capital**

Type	Sage Account#	Sage Acct Name	2023 Comment	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget
<b>Expense</b>	<b>Kennett Greenway</b>	53170	<b>Engineering Serv - Trail</b>	(blank)	\$ 7,369	\$ -	\$ -	\$ -	\$ -	\$ -
			<b>Trail Consultant (Greenway</b>	Chandler Mill Design/Meetings. 2022 Forecast = \$414.4K remaining of fixed fee as of end of 2021 + \$60K out of scope meetings to date + \$30K out of scope meetings forecasted + \$3200 additional grant application + \$25K placeholder for design modification			\$ 234,163	\$ 392,003	\$ 342,898	\$ 531,470
		57101	<b>Easement Purchases</b>	2022 Estimated Right-of-way acquisition on Chandler Mill.				\$ 83,710	\$ 250,000	
		56120	<b>Capital Construction (Greenway</b>	2023-2024: Construction total \$5.5M plus 5% contingency/charge orders (\$275K) (before grants); split 66%/34% 2023/2024	\$ 509,226	\$ 240,000	\$ 9,044	\$ -		\$ 3,811,500
	<b>Roads</b>	52457	<b>Other Surface Treatment (w/</b>	Possibly getting rid of process and replacing with crack sealing w/ rubberized tar. PJ to get estimated costs.		\$ 33,000	\$ 43,155	\$ 142,000	\$ 112,371	\$ 112,371
		56100	<b>Capital Construction - Road Paving</b>	2023 Expect to use entire Liquid Fuels Grant amount with excess funded from Capital/General Fund amount. Requested total \$563K, \$325K LF, remaining \$218K GF Capital. Total includes finishing Burrows Run (\$280K) and Rosedale (Bayard to McFarlan) (\$263K). 2022 Total \$425.8K - \$320K LF = \$106K General Capital	\$ -	\$ -	\$ -	\$ 154,000	\$ 85,751	\$ 100,814
	<b>Vehicle &amp; Equipment</b>	57400	<b>Veh-Equip (to capitalize)</b>	2022 Actuals: Police AC emergency repair (\$15.5K); AV system for Board meeting room budgeted in 2021 but half carried into 2022 (\$10.2K)			\$ 10,193	\$ -	\$ 15,475	\$ 25,668
				2 new vehicles were requested; due to budget constraints and cost of vehicles, we will not be purchasing any new Police vehicles.	\$ 41,575	\$ 55,333	\$ 79,514	\$ -	\$ -	\$ -
				2023: 2013 Backhoe (\$120K); Brush chipper (\$125K - \$112.5K grant). Holding off on replacement of 2015 Pick-up (\$65K) and 2006 10 ton Dump Truck (\$250K) but get on list for 2024; 2022 Dump Truck purchase \$117K, higher than budget due to veh price increase; funds transferred from GF in 2021 utilizing surplus in 2021	\$ -	\$ -	\$ -	\$ 99,000	\$ -	\$ 117,000
<b>Expense Total</b>					<b>\$ 657,670</b>	<b>\$ 564,333</b>	<b>\$ 760,306</b>	<b>\$ 1,506,471</b>	<b>\$ 1,348,197</b>	<b>\$ 1,915,966</b>
<b>Net</b>					<b>\$ (657,670)</b>	<b>\$ (564,333)</b>	<b>\$ 523,703</b>	<b>\$ (56,001)</b>	<b>\$ (483,076)</b>	<b>\$ (623,232)</b>
Capital Fund Balance							\$ 583,933	\$ 527,932		\$ (39,299)
										\$ (485,457)

**Kennett Township 2023 Budget  
Open Space Fund**

Type	Sage Account#	Sage Acct Name	2023 Comment	2020 Actuals	2021 Actuals	2022 Budget	2022 FY Forecast	2023 Budget
Revenue	44151	Interest Income	Interest increases substantially in Sept 2022	\$ 2,018	\$ 1,078	\$ 500	\$ 1,006	\$ 8,824
			(blank)		\$ -		\$ 5	\$ 235
	45704	Private Grant	(blank)	\$ -	\$ -			\$ -
	41022	Earned Income Tax	2022 Forecast assumes current run-rate vs. 2021 of +6% continues. 2023 2% Growth.	\$ 753,697	\$ 960,611	\$ 968,035	\$ 1,018,248	\$ 1,038,613
	45705	Local Govt Capital and Operating Conservation of Natural Lands Grants	2022 Actual -- County Grant Reimbursement for Easement via TLC		\$ -		\$ 663,150	\$ -
	43870	Fee in Lieu Contribution	(blank)	\$ 5,400	\$ -		\$ 5,000	\$ -
<b>Revenue Total</b>				<b>\$ 761,115</b>	<b>\$ 961,689</b>	<b>\$ 968,535</b>	<b>\$ 1,687,409</b>	<b>\$ 1,047,672</b>
Expense	51000	Salaries	One seasonal employee from 5/1-9/22/23 @\$20/hr		\$ -		\$ -	\$ 18,085
	53140	Legal Services	Based on acquisition/easement transactions. Not budgeted.	\$ -	\$ 684		\$ 8,903	\$ -
	59999	Miscellaneous Expenses	(blank)	\$ -	\$ -		\$ -	\$ -
	52463	Supplies - Spar Hill	Actuals 2022 are for securing Spar Hill Buildings. 2023 small projects and materials				\$ 3,097	\$ 10,000
	54542	Grant Expense (Reimb)	(blank)	\$ 16,092	\$ -			
	53900	Bank Service Charges/Fees	Bank fees hit General Fund centrally.	\$ 55	\$ -		\$ -	\$ -
			(blank)	\$ -	\$ 6			
	54500	Contracted Services	(blank)	\$ -	\$ -			
	55300	Payments to other Gov't bodies	Appealed taxes and won	\$ 2,357	\$ -	\$ 18,000	\$ -	\$ -
	54502	Contracted Services - Barkingfield	Brandywine Red Clay Alliance (BRC) 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 (\$1560).	\$ 328	\$ 5,000	\$ 10,500	\$ 10,500	\$ 11,060
	54503	Contracted Services - Spar Hill	Spar Hill/Lord Howe Maintenance by BRC. 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	\$ 26,000	\$ 53,500	\$ 53,500	\$ 53,500
	55303	Contribution - Park & Rec Board	In General Fund. Could move back to Open Space for 2023.	\$ -	\$ -			
	55400	Parks & Prop - Anson Nxn Author	\$18,750 per quarter. Changes to Open Space law make this eligible for using Open Space EIT funds. 2022 paid out of General Fund.	\$ 15,450	\$ -			\$ 75,000
	55413	Contributions - TLC	(blank)	\$ 24,000	\$ -		\$ -	\$ -
	54504	Contracted Services - Lord Howe	Included with Spar Hill	\$ -	\$ -		\$ -	
	56110	Capital Construction	Board authorized Twp Staff to draft a Request for Proposal for recommendation made by Historic Commission on what to demolish and what to stabilize. Moving forward with scope of work. Budget based on cost estimates from approval process.	\$ 37,788	\$ -			\$ 480,000

**Kennett Township 2023 Budget  
Open Space Fund**

Type	Sage Account#	Sage Acct Name	2023 Comment	2020 Actuals	2021 Actuals	2022 Budget	2022 FY Forecast	2023 Budget
Expense	54710	Debt - Principal	10 year, \$5M loan @ 1.34%	\$ -	\$ -	\$ 480,000	\$ 480,000	\$ 485,000
	54720	Debt - Interest	10 year, \$5M loan @ 1.34%	\$ -	\$ 83,750	\$ 60,903	\$ 60,903	\$ 54,471
	57100	Open Space Purchases	These items are not budgeted as they often aren't known long in advance.	\$ -	\$ -		\$ -	\$ -
	57101	Easement Purchases	2022 Actuals: Miller easement. These items are not budgeted as they often aren't known long in advance.	\$ -	\$ -		\$ 1,522,472	\$ -
	57200	Parks & Prop - Capital Projects	(blank)	\$ -	\$ -		\$ -	\$ -
	57201	Easement Expenses	(blank)	\$ 7,804	\$ 7,000		\$ -	\$ -
	57400	Veh-Equip (to capitalize)	Additional mower (\$18K); trailer to carry mowers (\$10K)					\$ 28,000
<b>Expense Total</b>				<b>\$ 104,052</b>	<b>\$ 122,440</b>	<b>\$ 622,903</b>	<b>\$ 2,139,375</b>	<b>\$ 1,215,116</b>
Interfund Transfers	57202	Trns to Capital (Greenway)	Use of \$1M of loan proceeds not yet used for Chandler Mill Train in accordance with Open Space Act; repay with 25% maintenance allocation					\$ (1,000,000)
			Use of Open Space Maintenance funds for Chandler Mill Trail in accordance with Open Space 25% maintenance LTD Allocation					\$ (363,000)
<b>Interfund Transfers Total</b>								<b>\$ (1,363,000)</b>
<b>Operating Gain/(Loss)</b>				<b>\$ 657,063</b>	<b>\$ 839,249</b>	<b>\$ 345,632</b>	<b>\$ (451,966)</b>	<b>\$ (1,530,444)</b>
<b>Open Space Available Balance</b>		Main Fulton Account			<b>\$ 1,918,154</b>	<b>\$ 2,263,787</b>	<b>\$ 1,496,640</b>	<b>\$ 966,196</b>
					<b>\$ 1,497,671</b>	<b>\$ 1,497,671</b>	<b>\$ 1,467,219</b>	<b>\$ 467,219</b>
		TD Account - proceeds from Loan						<b>\$ 783,457</b>
		Payment of liability from General Fund to Open Space (if approved by BOS)						
		<b>Total Available Balance</b>			<b>\$ 3,415,825</b>	<b>\$ 3,761,458</b>	<b>\$ 2,963,859</b>	<b>\$ 2,216,872</b>
<b>Note, any land acquisition or easement would be separately approved and is not included in the budget.</b>								

**Kennett Township 2023 Budget  
Liquid Fuels**

Type	Sage Account#	Sage Acct Name	2023 Comment	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2022 FY Forecast	2023 Budget	
Revenue	Grants	45502	Liquid Fuels Grant, State	Estimate from PennDot	\$ 308,980	\$ 279,715	\$ 286,973	\$ 283,791	\$ 298,455	\$ 298,455	\$ 303,000
		45503	State Road Turnback Payments	(blank)	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200
	Other Income	44151	Interest Income	(blank)			\$ 152	\$ 50	\$ 45		
<b>Revenue Total</b>				<b>\$ 334,180</b>	<b>\$ 304,915</b>	<b>\$ 312,326</b>	<b>\$ 309,041</b>	<b>\$ 323,699</b>	<b>\$ 323,655</b>	<b>\$ 328,200</b>	
Expense	Contracted Services	56100	Capital Construction - Road Paving	2023 Expect to use entire Liquid Fuels Grant amount with excess funded from Capital/General Fund amount. Requested total \$563K, \$325K LF, remaining \$218K GF Capital. Total includes finishing Burrows Run (\$280K) and Rosedale (Bayard to McFarlan) (\$263K). 2022 Total \$425.8K - \$320K LF = \$106K General Capital	\$ 307,388	\$ 323,000	\$ 327,011	\$ 308,000	\$ 325,000	\$ 325,000	\$ 325,000
<b>Expense Total</b>				<b>\$ 307,388</b>	<b>\$ 323,000</b>	<b>\$ 327,011</b>	<b>\$ 308,000</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	
<b>Net</b>				<b>\$ 26,792</b>	<b>\$ (18,085)</b>	<b>\$ (14,685)</b>	<b>\$ 1,041</b>	<b>\$ (1,301)</b>	<b>\$ (1,345)</b>	<b>\$ 3,200</b>	