

Review of 2025 Budget

- Final review before vote to advertise

November 6, 2024 | 7:00 p.m.





The Preliminary Budget Schedule

Subject to change as needed

- **August 7th Public Meeting:** Review Fire & EMS Vehicle Plan
- **September 18th Public Meeting:** Capital project priorities and requests
- **October 2nd Public Meeting:** General Fund operating budget review
- **October 16th Public Meeting:** Bring together full operating & capital budget; other funds
- **November 6th Public Meeting:** Final decisions and approval to advertise
 - Real Estate Tax millage rate decided upon
 - Approval to Advertise; subject to any revisions discussed
- **December 4th Public Meeting:** Targeted Final Budget Approval
 - Could extend to Dec 18th if needed

All prior presentations & recordings of the meetings can be found on our website. Please review those to provide context for this presentation. The appendix also includes a recap.

General Fund – 2025 Budget Overview



- Based on discussions at the last public meeting, the updated draft shows a real estate tax increase of 1/10th of a mill, which is a 2.86% increase, less than the rate of inflation & generates \$82.5K
- Surplus of \$370K from operations before capital
- Budget includes funding 2025 capital from 2024 & 2025 expected surplus and using American Rescue Plan Act (ARPA) grant funds for capital purchases
- Updates since prior presentations:
 - Revenue: Earned Income Tax was strong in Sept & Oct, therefore forecast and budget were increased, which increased funding to Capital. Other minor updates.
 - Expenses: Relatively immaterial changes/fine tuning

	2024 Budget	2024 Forecast	2025 Budget
Taxes	\$ 6,953,786	\$ 7,056,916	\$ 7,262,024
Fees, Fines, Grants, Interest	\$ 2,428,322	\$ 3,135,179	\$ 1,470,561
Revenue Total	\$ 9,382,108	\$ 10,192,094	\$ 8,732,585
Salaries & Benefits	\$ 4,239,468	\$ 4,227,634	\$ 4,561,351
Maintenance & Operations	\$ 870,538	\$ 906,584	\$ 952,158
Contracted/ Professional Services	\$ 893,609	\$ 633,083	\$ 869,273
Community & Economic Developme	\$ 173,675	\$ 173,541	\$ 175,110
Fire & Ambulance	\$ 1,545,630	\$ 1,543,626	\$ 1,804,565
Expense Total	\$ 7,722,920	\$ 7,484,467	\$ 8,362,458
Transfers to Capital Fund Total	\$ (1,643,542)	\$ (2,703,542)	\$ (367,500)
Operating Gain/(Loss)	\$ 1,659,187	\$ 2,707,627	\$ 370,127
Greenway Grant	\$ 1,173,542	\$ 1,173,542	
Operating Gain/(Loss) excluding Greenway Grants	\$ 485,645	\$ 1,534,085	\$ 370,127
Gain/(Loss) With Capital	\$ 15,645	\$ 4,085	\$ 2,627

General Fund Operating Expense Overview



➤ What are we getting for the Expense increases

- Emergency & public works teams compensated, outfitted & trained with proper equipment and vehicles to provide outstanding services
 - This is true across Fire, Ambulance, Police, and Public Works
- Strong Administrative team to support and enable the front line and to run efficient operations

Cost Center	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B
Police	\$ 2,365,039	\$ 2,443,540	\$ 2,688,878	\$ 323,839	14%
Fire & EMS	\$ 1,572,244	\$ 1,570,240	\$ 1,832,460	\$ 260,216	17%
Public Works	\$ 1,004,211	\$ 963,844	\$ 1,083,876	\$ 79,665	8%
Benefits (non-uniform)	\$ 658,941	\$ 617,774	\$ 611,497	\$ (47,444)	-7%
Finance/HR	\$ 473,647	\$ 526,293	\$ 471,438	\$ (2,209)	0%
Administration	\$ 392,307	\$ 393,267	\$ 427,866	\$ 35,559	9%
Planning & Zoning	\$ 343,887	\$ 324,371	\$ 346,755	\$ 2,868	1%
Parks & Property	\$ 274,075	\$ 13,941	\$ 282,010	\$ 7,935	3%
Insurance	\$ 146,611	\$ 153,552	\$ 177,978	\$ 31,367	21%
Library	\$ 121,000	\$ 121,000	\$ 121,000		
IT Services	\$ 99,358	\$ 92,477	\$ 111,700	\$ 12,342	12%
Twp Building	\$ 108,400	\$ 107,205	\$ 110,300	\$ 1,900	2%
Engineering Services	\$ 121,500	\$ 115,265	\$ 53,500	\$ (68,000)	-56%
Contributions	\$ 29,000	\$ 29,000	\$ 30,500	\$ 1,500	5%
Board of Supervisors	\$ 7,500	\$ 7,500	\$ 7,500		
Tax Collection	\$ 3,100	\$ 3,100	\$ 3,100		
Community Development	\$ 2,100	\$ 2,100	\$ 2,100		
Fraud Investigation	\$ -	\$ 4,185	\$ -		
Grand Total	\$ 7,722,920	\$ 7,488,652	\$ 8,362,458	\$ 639,538	8%

General Fund Operating Expense Overview



➤ Primary drivers of operating increase

- **+\$324K for Police (+14%)**
 - +\$173K for required increase in Pension contribution
 - +\$111K for all other salary & benefits
 - Remaining +\$40K primarily for equipment
- **+\$260K in Fire & EMS (+17%)**
 - Increase in capital contribution and operating costs
- **+\$80K in Public Works (+8%)**
 - Full year of 2 incremental staff for insourcing initiatives
- **+\$36K in Administration (+9%),** assistant to support multiple departments
- **+\$31K in Insurance (+21%),** industry-wide increases, high claims, & more vehicles

Cost Center	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B
Police	\$ 2,365,039	\$ 2,443,540	\$ 2,688,878	\$ 323,839	14%
Fire & EMS	\$ 1,572,244	\$ 1,570,240	\$ 1,832,460	\$ 260,216	17%
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Grand Total	\$ 7,722,920	\$ 7,488,652	\$ 8,362,458	\$ 639,538	8%



General Fund – 2025 Budget

	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025B vs. 2024F	% 2025B vs. 2024F
Taxes							
* Earned Income Taxes	\$ 3,650,618	\$ 3,682,313	\$ 3,792,782	\$ 142,164	4%	\$ 110,469	3%
* Local Service Tax	\$ 196,000	\$ 212,419	\$ 212,419	\$ 16,419	8%		
* Real Estate Taxes	\$ 2,717,184	\$ 2,722,184	\$ 2,825,623	\$ 108,439	4%	\$ 103,439	4%
* Real Estate Transfer Taxes	\$ 389,984	\$ 440,000	\$ 431,200	\$ 41,216	11%	\$ (8,800)	-2%
Taxes Total	\$ 6,953,786	\$ 7,056,916	\$ 7,262,024	\$ 308,238	4%	\$ 205,108	3%
Fees, Fines, Grants, Interest							
* Building & Zoning	\$ 392,510	\$ 845,600	\$ 455,500	\$ 62,990	16%	\$ (390,100)	-46%
* Grants	\$ 1,469,615	\$ 1,490,801	\$ 370,909	\$ (1,098,706)	-75%	\$ (1,119,892)	-75%
* Other Income	\$ 440,686	\$ 589,056	\$ 531,555	\$ 90,869	21%	\$ (57,501)	-10%
* Reimbursement	\$ 125,511	\$ 209,722	\$ 112,597	\$ (12,914)	-10%	\$ (97,125)	-46%
Fees, Fines, Grants, Interest Total	\$ 2,428,322	\$ 3,135,179	\$ 1,470,561	\$ (957,761)	-39%	\$ (1,664,617)	-53%
Revenue Total	\$ 9,382,108	\$ 10,192,094	\$ 8,732,585	\$ (649,522)	-7%	\$ (1,459,509)	-14%
Expenses							
* Salaries & Benefits	\$ 4,239,468	\$ 4,227,634	\$ 4,561,351	\$ 321,883	8%	\$ 333,717	8%
* Maintenance & Operations	\$ 870,538	\$ 906,584	\$ 952,158	\$ 81,620	9%	\$ 45,574	5%
* Contracted/ Professional Services	\$ 893,609	\$ 633,083	\$ 869,273	\$ (24,336)	-3%	\$ 236,190	37%
* Community & Economic Developme	\$ 173,675	\$ 173,541	\$ 175,110	\$ 1,435	1%	\$ 1,569	1%
* Fire & Ambulance	\$ 1,545,630	\$ 1,543,626	\$ 1,804,565	\$ 258,935	17%	\$ 260,940	17%
Expense Total	\$ 7,722,920	\$ 7,484,467	\$ 8,362,458	\$ 639,538	8%	\$ 877,990	12%
Transfers to Capital Fund Total	\$ (1,643,542)	\$ (2,703,542)	\$ (367,500)	\$ 1,276,042	-78%	\$ 2,336,042	-86%
Operating Gain/(Loss)	\$ 1,659,187	\$ 2,707,627	\$ 370,127	\$ (1,289,060)	-78%	\$ (2,337,500)	-86%
Greenway Grant	\$ 1,173,542	\$ 1,173,542	\$ -	\$ (1,173,542)	-100%	\$ (1,173,542)	-100%
Operating Gain/(Loss) excluding Greenway Grants	\$ 485,645	\$ 1,534,085	\$ 370,127	\$ (115,518)	-24%	\$ (1,163,958)	-76%
Gain/(Loss) With Capital Transfer	\$ 15,645	\$ 4,085	\$ 2,627	\$ (13,018)	-83%	\$ (1,458)	-36%
Revenue excluding Greenway Grant	\$ 8,208,566	\$ 9,018,552	\$ 8,732,585	\$ 524,020	6.4%	\$ (285,967)	-3%

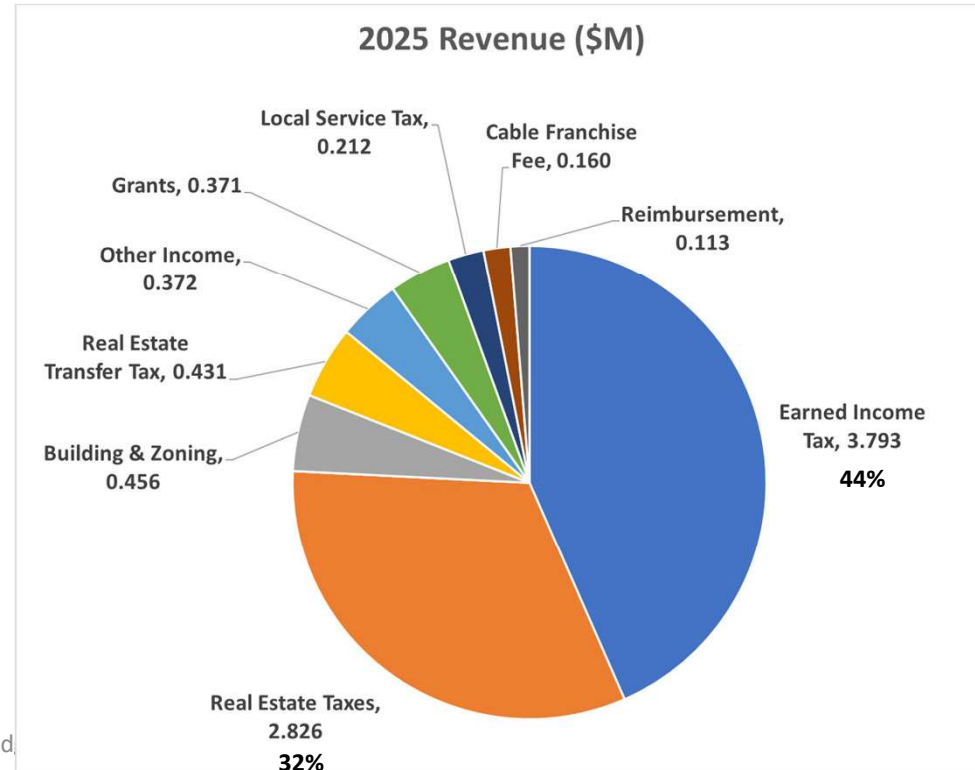
Kennett Township - 2025 Budget Review - Draft

General Fund Revenue Overview



- General Fund Revenue excluding the Greenway grant is up \$524K or 6.4% vs 2024 Budget
- Taxes make up 83% of our recurring revenue, with EIT outpacing Real Estate tax by \$967K
- 2025 Drivers:
 - EIT +\$142K, +4% to 2024B, +3% to 2024F, based on strong 2024 performance
 - Real Estate Taxes + \$108K (+ 1/10th of a mill & \$21K in assessment growth)
 - Transfer Tax +\$41K vs. 2024 Budgets based on strong performance this year and mortgage rates that are starting to come down
 - Interest Income +\$72K from 2024B but -\$50K to 2024F with active cash management to counter rate reduction
 - Building & Zoning fee income of \$455K, up \$63K to 2024B with large developments & active home renovation

Kennett Township - 2025 Bud.





General Fund Revenue 2025

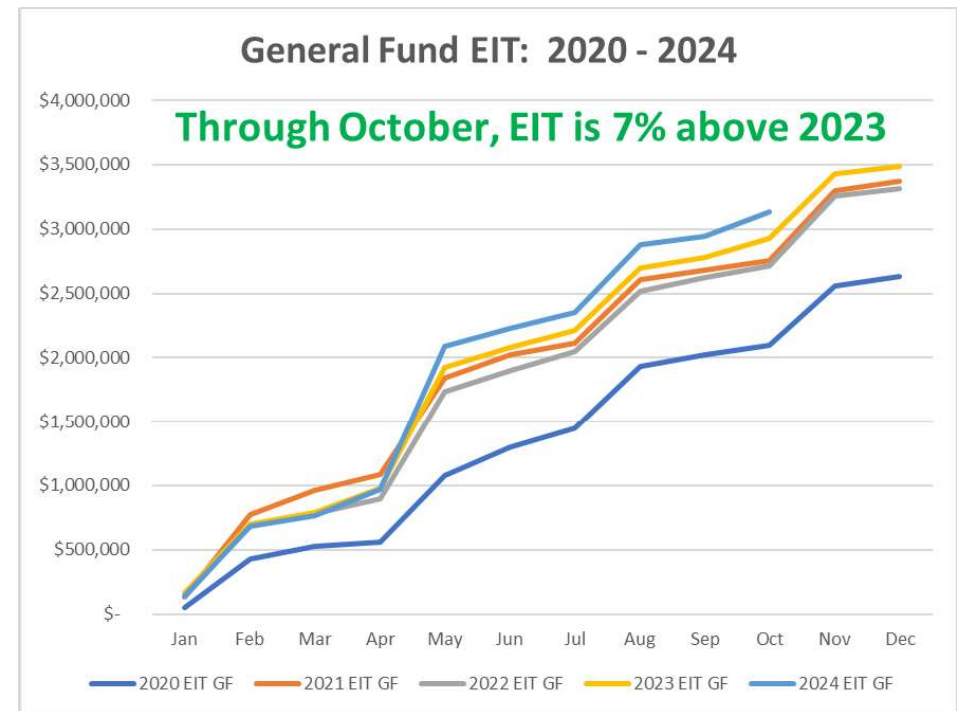
- General Fund Revenue of \$8.7M, down \$650K or 7% from 2024 Budget, due to large Greenway Grant in 2024
- General Fund Revenue excluding the Greenway grant is up \$524K or 6.4%

	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025B vs. 2024F	% 2025B vs. 2024F
Taxes							
+ Earned Income Taxes	\$ 3,650,618	\$ 3,682,313	\$ 3,792,782	\$ 142,164	4%	\$ 110,469	3%
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Earned Income Tax estimated at \$3.8M



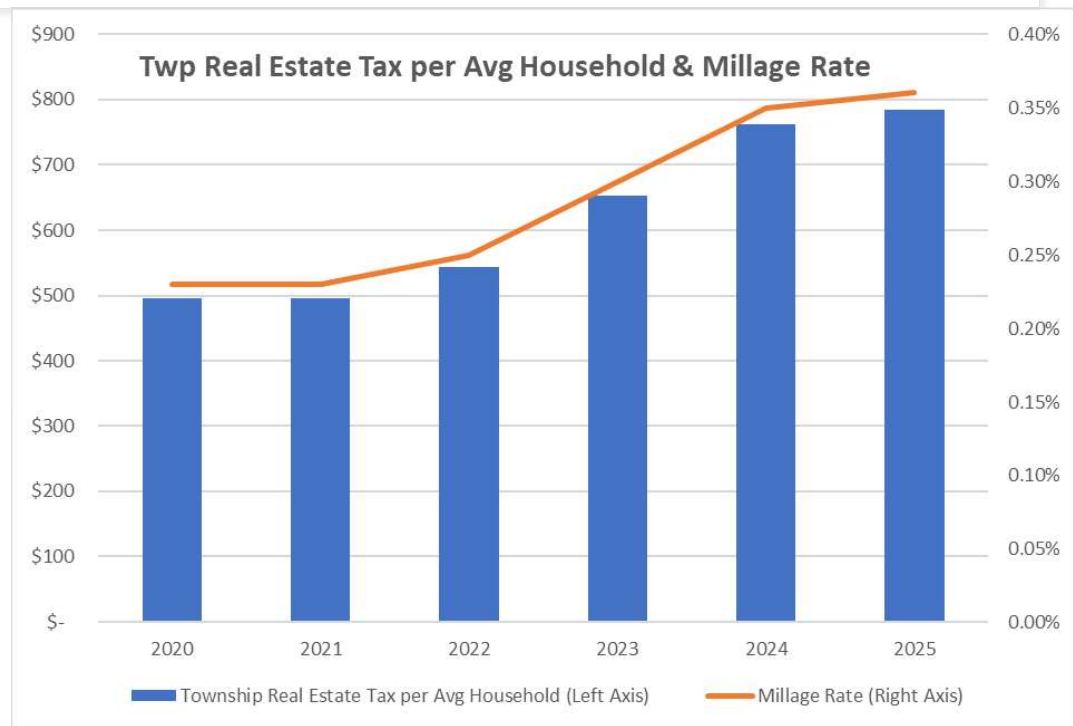
- Through October 2024, Earned Income Tax (EIT) is 7% above 2023
- 2024 Forecast is set 6% above 2023 and \$32K over budget
- 2025 Budget is proposed at 3% growth or +\$110K vs. 2024 Forecast
- Every 1% of growth is \$36.5K – we could choose to be more or less conservative in forecasting



Real Estate Taxes Average \$784 per household

- 2025 budget includes increase of 1/10th of a mill or 2.86%
 - Cost per household of \$22, to a total of \$784 per household
 - Bring in revenue of \$81.5K
 - 3.6 mill Total, including 2/10s of a mill for the Library

- Note, Earned Income Tax is \$3.8M and still larger than Real Estate Tax.



3.6 Mills = .36% of Assessed value

Real Estate Taxes bring in \$2.9M in Revenue

- 2025 budget includes increase of 1/10th of a mill or 2.86%
 - Increase per household of \$22, to a total of \$784 per household
 - Will bring revenue of \$81.5K

- 3.6 mill Total, including 2/10s of a mill for the Library

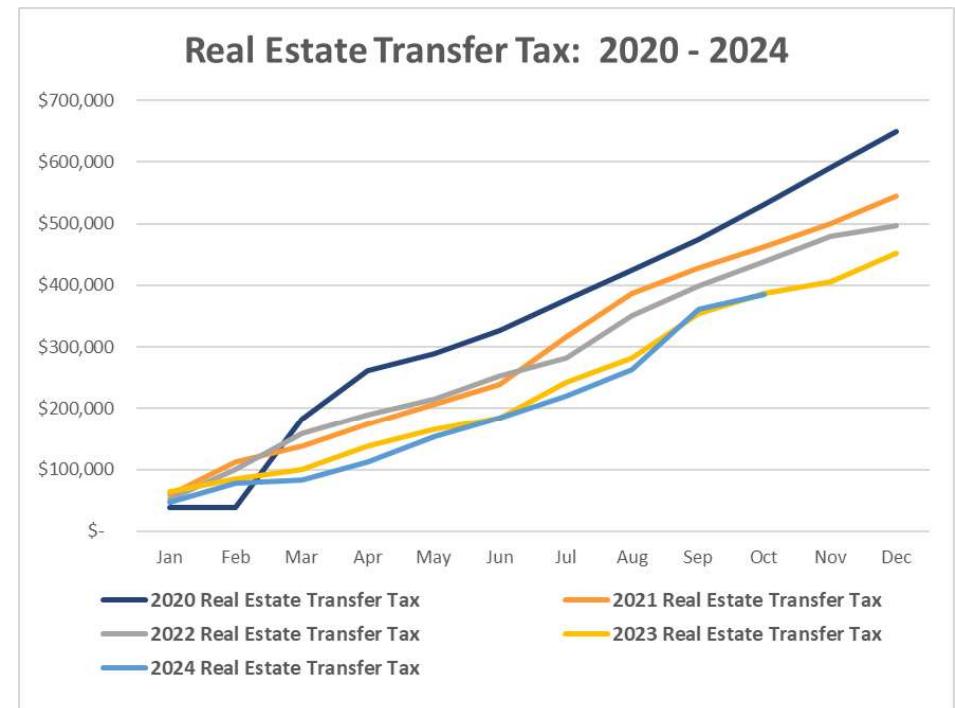
- Note, Earned Income Tax is \$3.8M and still larger than Real Estate Tax.

		Levy At Current Millage Rates			Tax Increase Scenario	Tax Increase Scenario Total
Assessment	Implied Market Value*	General Levy	Library Levy	Current Levy		
		0.33%	0.02%	0.35%	0.010%	0.360%
		3.3 Mills	2/10ths of a	3.5 Mills	.1 Mill	3.6 Mill
\$ 840,091,735	\$ 2,478,146,711	\$ 2,689,134	\$ 162,978	\$ 2,852,111	\$ 81,489	\$ 2,933,600
Collections @	97.0%					
# Parcels	3,384					
Residential Parcels						
Avg Assessment	Implied Market Value					
\$ 217,803	\$ 642,486	\$ 719	\$ 44	\$ 762	\$ 22	\$ 784
Sample housing values						
Assessment	Implied Market Value*					
\$ 33,900	\$ 100,000	\$ 112	\$ 7	\$ 119	\$ 3	\$ 122
\$ 84,750	\$ 250,000	\$ 280	\$ 17	\$ 297	\$ 8	\$ 305
\$ 169,500	\$ 500,000	\$ 559	\$ 34	\$ 593	\$ 17	\$ 610
\$ 254,250	\$ 750,000	\$ 839	\$ 51	\$ 890	\$ 25	\$ 915
\$ 339,000	\$ 1,000,000	\$ 1,119	\$ 68	\$ 1,187	\$ 34	\$ 1,220
\$ 423,750	\$ 1,250,000	\$ 1,398	\$ 85	\$ 1,483	\$ 42	\$ 1,526
\$ 508,500	\$ 1,500,000	\$ 1,678	\$ 102	\$ 1,780	\$ 51	\$ 1,831

Real Estate Transfer Tax & Local Service Tax



- **Real Estate Transfer Tax 2025 Budget is proposed at \$431K or 2% below 2024 Forecast of \$440K**
 - 2024 is running in line with 2023, exceeding budget, but still lower than earlier years due to higher interest rates and a slow down in the housing market. Results picked up with rate reduction.
 - 2025 budget is proposed 2% below 2024 Forecast
- **Local Service Tax (LST) 2025 Budget is proposed at \$212K, flat to 2024 Forecast**
 - YTD is slightly exceeding 2024 budget and expected to come in at \$212K vs. a budget of \$196K.



Non-Tax Revenue



- **Total Non-tax revenue is proposed at \$1.47M**
- **Building & Zoning Fee (permit) Revenue budget of \$455K, +\$63K to 2024 budget.**
 - Several large developments are expected to build in 2025
 - Alteration and improvements on residential houses have been trending ~\$200K in permit fees
 - 2024 is exceeding budget due to several large projects that came in earlier than expected
- **Cable Franchise Fee Revenue of \$160K for cable providers; very slight decline in recent years based on cord cutting**
- **We have had significant interest income growth \$350K in 2024, proposing 2025 budget of \$300K.**
 - Fed rate meeting Sept 18 rate reduction; managing cashflow and investments closely to optimize in light of rate reductions

Continued.....

Non-Tax Revenue



Continued.....

➤ **Grant revenue 2025 is expected at \$370K**

- Includes State Pension Aid, that goes to our Pensions, a fire grant that passes through to the fire houses, and smaller local and state grants
- 2024 had \$1.17M in grant funds for the Kennett Greenway on Chandler Mill Road

➤ **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

General Fund Operating Expense Overview



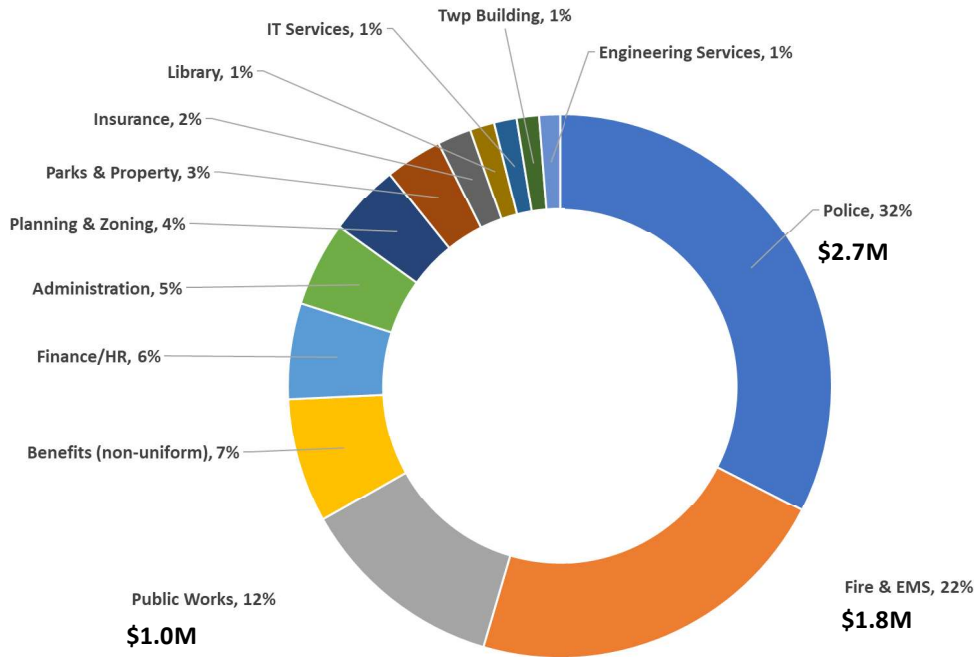
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Fire & EMS	\$ 1,572,244	\$1,570,240	\$ 1,832,460	\$ 260,216	17%	\$ 262,220	17%	\$ (2,005)	0%
Public Works	\$ 1,004,211	\$ 963,844	\$ 1,083,876	\$ 79,665	8%	\$ 120,032	12%	\$ (40,366)	-4%
Benefits (non-uniform)	\$ 658,941	\$ 617,774	\$ 611,497	\$ (47,444)	-7%	\$ (6,277)	-1%	\$ (41,167)	-6%
Finance/HR	\$ 473,647	\$ 526,293	\$ 471,438	\$ (2,209)	0%	\$ (54,855)	-10%	\$ 52,646	11%
Administration	\$ 392,307	\$ 393,267	\$ 427,866	\$ 35,559	9%	\$ 34,599	9%	\$ 960	0%
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Twp Building	\$ 108,400	\$ 107,205	\$ 110,300	\$ 1,900	2%	\$ 3,095	3%	\$ (1,195)	-1%
Engineering Services	\$ 121,500	\$ 115,265	\$ 53,500	\$ (68,000)	-56%	\$ (61,765)	-54%	\$ (6,235)	-5%
Contributions	\$ 29,000	\$ 29,000	\$ 30,500	\$ 1,500	5%	\$ 1,500	5%		
Board of Supervisors	\$ 7,500	\$ 7,500	\$ 7,500						
Tax Collection	\$ 3,100	\$ 3,100	\$ 3,100						
Community Development	\$ 2,100	\$ 2,100	\$ 2,100						
Fraud Investigation	\$ -	\$ 4,185	\$ -			\$ (4,185)	-100%	\$ 4,185	100%
Grand Total	\$ 7,722,920	\$7,488,652	\$ 8,362,458	\$ 639,538	8%	\$ 873,805	12%	\$ (234,268)	-3%



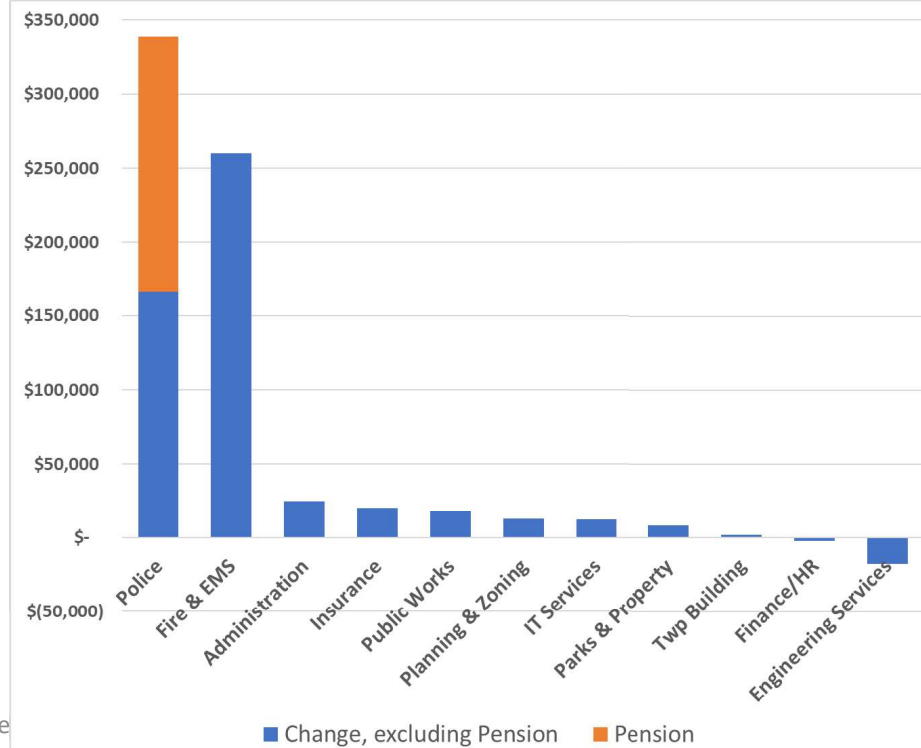
General Fund Operating Expense Overview

➤ The majority of our operating expenses & related growth support services directly visible & in touch with the community – Police, Fire, EMS & Public Works

Percent of 2025 Operating Budget



Change in Operating Budget 2025 vs 2024



Police Department Budget Request



- **Request of \$2,688,878, up \$324K from 2024 Budget, of which \$173K (53% of increase) from pension obligation**
- **Police Pension: Required Act 600 upgrade for plan resulted higher unfunded liability and normal cost, resulting a \$173K increase in the annual Minimum Municipal Obligation**
 - Unfunded liability of \$1.1M results in amortized annual cost of \$135K
 - Normal cost is the pension contribution necessary to pay for benefits earned for the given year, expressed as a percent of annual salary
 - Increased to 12.58% from 9.17% which resulted in a \$52K increase.
 - The increase in annual cost is partially offset by an estimated \$23K increase in state pension aid and a \$64K decrease in the non-uniform pension contribution
 - Additionally, the MMO is partially offset by \$77K in required 5% contribution from officers
 - The total net cost for both Pension Plans is expected to be \$46K

(Continued on next slide)

Pension Minimum Municipal Obligation for Police has increased but partially offset by Non-uniform decrease & grant increase - net cost for 2025 estimated at \$46K



- **Police Pension: Required Act 600 upgrade for plan resulted higher unfunded liability and normal cost, resulting a \$173K increase in the annual Minimum Municipal Obligation**
 - **Unfunded liability** of \$1.1M = amortized annual cost of \$135K
 - **Normal cost** is the pension contribution necessary to pay for benefits earned for the given year, expressed as a percent of annual salary
 - Increased to 12.58% from 9.17% = \$52K increase.
- The increase in annual cost is partially offset by a \$23K increase in **state pension aid** and a \$64K decrease in the non-uniform pension contribution
- Additionally, the MMO is partially offset by \$77K (\$12K increase) in required 5% **contribution from officers**
- Net cost for both pension plans is **\$46K**

	2025	2024	Change	Comments
POLICE				
MMO	\$252,069	\$ 79,432	\$ 172,637	Driven by Act 600 plan w/ higher normal cost & unfunded liability 2025 also includes 2 additional officer, given 2024 reduction from vacancies from 2023 (process lag) and increased 2024 unit value
State Aid Grant*	\$133,315	\$113,248	\$ 20,067	
5% Officer Contribution	\$ 76,833	\$ 64,958	\$ 11,875	
Police Net Cost	\$ 41,921	\$ (98,774)	\$ 140,695	
NON-UNIFORM				
MMO	\$100,853	\$165,002	\$ (64,149)	Reduction driven by plan surplus
State Aid Grant*	\$ 96,956	\$ 94,373	\$ 2,583	2025 Increase is due to additional Public Works employee
Non-Uniform Net Cost	\$ 3,897	\$ 70,629	\$ (66,732)	
Total MMO	\$352,922	\$244,434	\$ 108,488	
Total State Aid Grant*	\$230,272	\$207,621	\$ 22,650	
5% Officer Contribution	\$ 76,833	\$ 64,958	\$ 11,875	
Total Net Cost	\$ 45,818	\$ (28,145)	\$ 73,963	

*2025 Estimated: 2024 total just announced 9/18 but need more details.

Police Department Budget Request



Continued

- **+\$111K in other Salary & Benefits increases**
 - +\$53K (4%) in base salary due to 3% union raise plus step increases
 - +\$10K (8%) in overtime due to increased training, events, & shift-coverage
 - +\$30K (13%) in medical & dental insurance due to more dependents under coverage
 - +\$10K in benefits related to total payroll
 - +\$8K from higher expected tuition reimbursement from more officers enrolled (standard benefit)
- **+\$30K in Police Equipment for guns, ammo, new AEDs, 3 Breathalyzers, 6 expiring Bullet Proof Vests, detective & evidence supplies**
- **+\$20K in contracted services for car cameras for new cars, accreditation consulting, & BVSPCA**
- **-\$12K partially offset by a lower IT budget as cloud-based Cody was in 2024 budget but not available for launch**

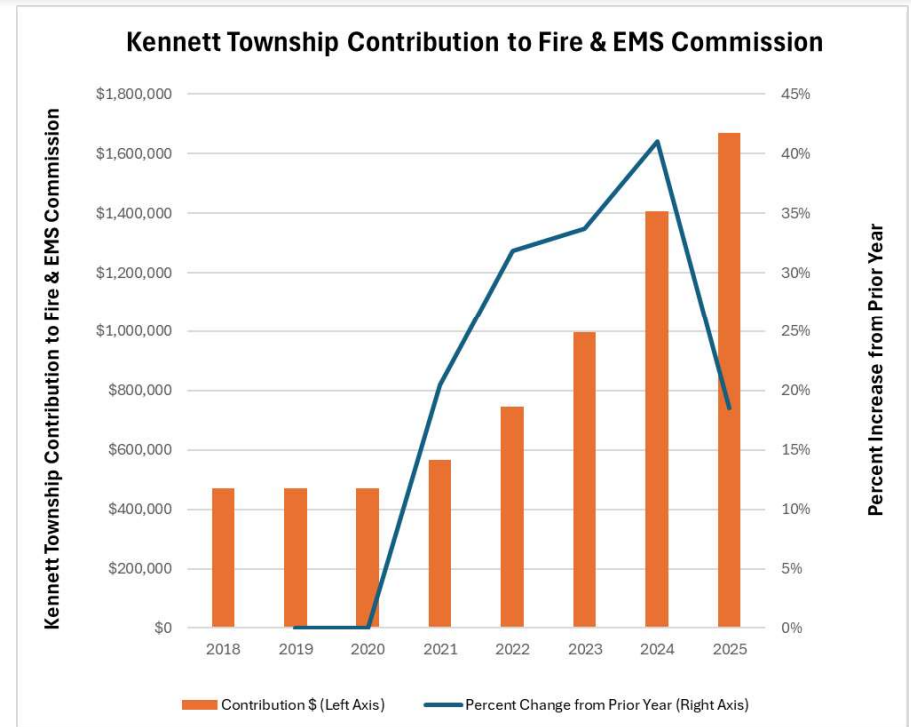
Fire & EMS Services



➤ **\$1.83M, up \$260K or 17% from 2024 Budget**

➤ **Includes:**

- Our Fire & EMS Commission contribution is increasing to \$1,668,206, a \$261K or 19% increase over 2023
- Kennett Township’s allocation is 30.5% of the Commission collections
 - The Commission is funding the following increases in 2025
 - \$500K increase for the vehicle & equipment capital plan
 - \$407K in specifically identified operating items
 - Market-based and regular salary increases
 - One additional fire truck driver
 - Repairs to Kennett Fire station
- Our Fire & EMS cost center also includes the costs of fire hydrants and passthrough grant funds and worker’s compensation that is reimbursed by the Commission



Public Works Budget Request



- Request of \$1.08M; increases total \$80K (8%)
- Our in-sourcing initiative is the driver behind budget requests
- We have had many successes that we want to share



Public Works In-Sourcing Progress



➤ Update on steps required to in-source, first presented Fall 2023

Staff	Description	Status
On-staff Engineer	Public Works Director is a licensed, experienced, proactive Professional Engineer	<input checked="" type="checkbox"/>
Sewer licenses	Public Works Director & Foreman obtained Sewer Operator's license	<input checked="" type="checkbox"/>
2 additional Public Works crew members	Each project generally requires 1 operator, 1-2 drivers, 2 laborers on ground; Plus ability to keep day-to-day township maintenance on track	Hired 2; 1 other employee left
Future staff additions TBD / Over-time request	No plans, but future possibility depending on desired pace & emergence of additional projects Budget includes filling vacancy, and the Department is requesting an increase in the over-time budget of \$14K to enable OT to keep up with maintenance tasks	
Vehicles & Equipment requested & Purchased	2023: Skid Steer & large trailer purchased. 2024: Excavator purchased; 10-wheel dump on order, woodchipper	<input checked="" type="checkbox"/>
Late 2024-2025	F350 Utility Truck; Salt Shed Addition to store equipment; Loader	

Project savings of \$448K in 2024



- **Pipe replacement & road repair:** Balmoral completed in-house for estimated staffing cost of \$10K vs. estimated outsourcing cost of \$20K (\$10K savings) while also providing a timely repair & reduced inconvenience to residents
- **Major pipe replacement:** In October, second half of Davenport pipe will be replaced; \$29K in materials & \$17K in-house estimated labor. Prior estimate was \$360K for out-sourcing the project. (\$315K savings)
- **Building repair & construction:**
 - One office was converted to two offices at an estimated labor cost of \$4K vs. outsource estimate of \$15K (\$11K savings)
 - 2 window repair/replacements have been completed for labor & materials of \$1.8K vs. vendor quotes of \$11.3K (\$9.5K)
- **Winter Maintenance:** For Winter 2023-2024, PennDOT paid \$7.5K for our team to perform winter maintenance on two roads; that list expanded for 2024-2025 to a payment of \$32K.
- **MS4 reporting:** moving in-house vs. \$7K-\$20K of external engineering fees

(Continued on next page....)

Project savings of \$448K in 2024 (continued)



- **Tree removal/clean-up: Almost all tree work in-house in 2024 except \$2.6K for 2 very tall trees that required a crane.**
 - We rented a lift for two weeks (8 work days) for \$4K and used our crew. In comparison, the day rate for vendor provided bucket truck and two men is \$1.8K, plus still requires our crew to assist (\$14.4K for 8 work days). (\$10.4K savings)
 - Vendor rate for full crew, crane, and chipper was \$6.5K for one day in 2023
- **Sewer**
 - Team licensed & took over daily monitoring & maintenance of pump stations: previously paid Kennett Borough ~\$40K/year. In recent years, staff was visiting pump stations regularly for repair and maintenance, but still paid Borough due to license
 - Previously any major issues required an outside service provider to perform the repair. Last week, the team repaired a cracked sewer low-pressure main for an estimated labor cost of \$1K vs. estimated out-source cost of \$9K.

Public Works Budget Request



- **Request of \$1.08M; increases total \$80K (8%)**
- **Drivers:**
 - +\$88K Staffing to support in-sourcing initiative
 - Full-year impact of 2 crew members added for in-sourcing initiative (+\$74K)
 - Increased over-time budget (total \$50K, +\$14K)
 - Partially offset by
 - \$7K reduction Maintenance & Operations (supplies and equipment)
 - Consolidated some general ledger accounts, bringing some budget efficiencies
 - \$4K reduction on contracted expenses savings from in-sourcing and expected 1x yard waste grinding due to new restrictions
 - There are very few discretionary items in Public Works. Only opportunity for cost reduction is to slow the pace of in-sourcing projects to reduce overtime and some supplies.

Engineering



- **Request of \$53.5K, reductions total \$68K**

- **Budget drivers:**
 - -\$78.5K Reduction is primarily due Revolving Water Fund investment in 2024
 - +\$10.5K feasibility study for Township Building potential enhancements

Non-Uniform Benefits



- **Non-uniform Employee Benefits estimate of \$612K, down \$47K or 7% from 2024 Budget driven by a decrease in our required pension contribution**

- **Budget includes:**
 - Minimum Municipal Obligation decrease of \$64K to \$100.1K
 - latest valuation shows the non-uniform pension plan has a \$64K surplus

 - Medical insurance increase of \$11K vs. 2024 Budget
 - Assume 2.5% increase based on history; plus enrollment changes

Administration Department



- **Request of \$428K, up \$36K or 9% from 2024 budget**

- **Staffing**
 - Includes filling full-time administrative assistant vacancy & retaining part-time executive assistant
 - Administrative assistant would support multiple departments
 - Other half of executive assistant role
 - Support Finance with purchasing, grant management, & misc given partial retirement of finance staff member to part-time
 - Support Planning & Zoning given promotion of Permit Coordinator to Zoning Officer and back-filling some of her responsibilities
 - +\$5K in tuition reimbursement (standard benefit upon request and review)

Finance & HR Department



- **Request of \$471K, down \$2.2K from 2024 Budget**
- **Staff changes:**
 - Partial retirement of finance staff member to part-time
 - Administrative assistance under Admin Dept would support Finance with purchasing, grant management, & misc
- **Partially offset by increases**
 - +\$7.5K Banking fees for CD purchases, which are more than offset by interest income
 - +\$5.25K tuition reimbursement (standard benefit upon request and review)
 - +\$5K Audit: we now have financials that are fully compliant with Government Accounting Standards Board

Planning & Zoning Department



- **Request of \$347K, up \$3K or 1% from 2024 Budget**

- **Staff changes:**
 - Director of Planning & Zoning retired in 2024 and served in consulting role for second half of year
 - New Director starting late October 2024
 - Other team member was promoted to Zoning Officer while retaining permit coordinator role
 - Transferring some tasks to a shared Administrative Assistant booked under the Admin Department

- **Other items:**
 - +\$15K for VPP Grant contribution for SALDO (\$30K total but first half was expected in 2024 but delayed)
 - +\$7K in conferences and training for new Director to go to American Planning Association conferences
 - +\$5.3K Building inspectors as more development expected next year with Parkside & Smith/Kotler developments moving forward. Offset by permit revenue.

Parks & Property General Fund Expenses



- **Request of \$282K, up \$8K from 2023 Budget**
- **Budget includes:**
 - +\$268K one-time contribution to at grade railroad crossing at Magnolia Place, near Pennock Park
 - Large savings vs. original underpass design
 - Budgeted in \$260K 2024 but not underway yet (should have been budget of \$268K per match agreement)
 - \$12.5K Contribution to the Kennett Area Park & Recreation Board for baseball fields & playground (South St)
 - \$1.5K Wifi at Barkingfield
 - All other parks and open space costs are paid out of the Open Space Fund

General Insurance Expenses



- **Request of \$178K, up \$32K or 21% from 2024 Budget**
- **Budget includes:**
 - +\$15.6K preliminary estimate for Property & Liability Insurance cost
 - Per initial comments from broker, industry costs are continuing to increase plus claim history
 - Insurance for new vehicles
 - +\$15.5K in non-uniform Worker's Compensation
 - Actuals came in higher than budget, plus staffing additions in 2024 work into WC on a lag
 - In addition to these insurance increases, medical insurance is expected to increase \$28K (covered on other slides)

IT Services Expenses



- **General IT services are estimated at \$112K, up \$12K or 12% from 2024 Budget**
General IT is IT supporting general & administrative operations, excluding sewer & police direct expenses & allocations

- **Budget includes:**
 - Over the last several years, seeing high inflation across most services, software, & hardware in the IT space along with major efforts for cyber security and redundancy
 - Transitioned to new IT services provider in 2024, improved network reliability and service at lower cost after one-time project costs (\$5K per year or 10%)
 - GIS (\$5K) and Computer-aided design (\$2K) purchased for Public Works
 - Sage General Ledger up \$4K
 - A document management/sharing platform is needed. We expect to evaluate options in 2025 with potential for some consulting or implementation expenses (placeholder of \$5K)

Township Building



- **Request of \$110K, up \$2K or 2% from 2024 Budget for minor utility increases**
- **All major initiatives related to the Township Building are in the Capital Budget presentation**
 - Recap
 - Adjustments to Police Department Space
 - Security camera upgrades
 - Public meeting room furniture, wireless microphones

Community Contributions



▪ Kennett Library Capital Commitment	\$121,000
▪ Kennett Area Park Authority (KAPA)	\$ 75,000
▪ Open Space Fund	
▪ Kennett Collaborative	\$ 20,000
▪ Kennett Area Park and Recreation Board	\$ 12,500
▪ Brandywine Red Clay Alliance	\$ 2,000
▪ Membership	
▪ Mushroom Festival	\$ 2,500
▪ Kennett Senior Center	\$ 2,500
▪ <u>SCCOOT Bus</u>	<u>\$ 3,500</u>
▪ Total	\$237,500

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

2025 Capital Fund Budget



Main Township Building Requests



➤ Long-term planning

- Contract for Township Building Feasibility Study awarded Sept 2024; work will continue into mid-2025; \$10K 2024 & \$27.5K 2025 in Operating Budget; aiming for decision on future steps by end of 2025

➤ There are short-term recommendations for Police dept, main floor, & public meeting room

Project	Description	2025 Cap
Adjustments to Police Dept space	<ul style="list-style-type: none"> • 2024 Add 2 doors, secure Police Dept per state requirements, & return conference room to general use • 2025: <ul style="list-style-type: none"> • Rearrange space using donated cubicles we already have; re-wiring required • Add walls to build one incremental individual office • Add mini-kitchen with sink and sitting space • Add storage cabinets 	\$20K
	<ul style="list-style-type: none"> • Improve locker room; replace small lockers with larger 	\$20K
Security camera upgrades	Evidence room needs security cameras for Accreditation. Still working through whether overall system needs upgrades to accommodate Evidence room. Security camera additions are also desired for the parking lot (front & side, with various options each)	\$5-\$11K
		\$3K-\$9K
Public Mtg Room	AV battery replacement; 12 wireless microphones (est \$1.5K per); Board room tables and chairs	\$24K
		\$25K
Contingency	Contingency for emergency repairs; e.g. HVAC, plumbing	\$20K
Main Floor	Paint and bathroom touch-ups (only if can be done in-house, subject to prioritization)	\$3K
Total		\$120K-\$132K

Public Works Facility Requests



- In-sourcing initiative included more equipment & expansion to store it
- One external bay will be enclosed, and a new open bay will be added on the end of the salt shed structure
- Additionally, the garage doors are due for replacement and have been repeatedly deferred
- 1 furnace in need of replacement
- Yard waste cameras would deter dumping by non-residents

Project	Description	2025
Replace Garage Doors	Deferred from prior years due to bandwidth and higher price tag (was \$50K est ~2021, now \$80K estimate including closing in one additional bay from salt shed portion)	\$80K
Addition to salt shed	Add addition to salt shed structure	\$30K
Garage furnace	One furnace in the garage in need of replacement	\$12K
Camera/security for Yard Waste Lot	We suspect excessive volume is due to dumping by non-residents; still looking for lower price options	\$8K
Total		\$130K

Stormwater Management Projects



- **All projects related to drainage & stormwater management will be done in-house in 2025;** cost will be primarily materials and use of in-house team
- **Several planned for this fall; remainder will carry over to 2025**
- **Set budget to a max cost for materials across all projects**

Project	Description	2024	2025
Davenport pipe replacement	First half outsourced for \$230K before we had in-house capability; planning to do second half in-house fall 2024	\$30K	
McFarlan Drainage Improvements – Hillendale to Rosedale	Drainage work done in-house and then paving (contracted). Cost on this slide is for in-house materials.	\$50K	\$20K
West South Street	Drainage work done in-house and then paving (contracted). Cost on this slide is for in-house materials.		\$60K
Culvert replacements	Yorktown Road; Ponds of Woodward; And more	\$20K	\$20K
Total		\$100K	\$100K

Examples of what happens to pipes in need of repair



Balmoral: this pipe literally disintegrated & left a huge cavern under the road. Road collapsed & required emergency repair, which was done in-house.



Failing culverts: we have many of these



New employee, Ben, was ready to go: Fun stuff for your 13th day on the job.



Five-points Intersection Improvement



- Per 6/19/24 presentation, we are pursuing an improved and expanded intersection but not a roundabout.
- Aiming to revise and extend grant
 - \$2.2M grant + \$768K match
- Public works may implement/construct improvements on Hillendale

Item	Description	2025
Engineer	Need to hire engineer via PennDOT approved process for design; target 2025	\$150K
Property & ROW	Property & ROW discussions possible in 2025; Unknown but earmark \$100K	\$100K



*Five Points Alternatives Analysis
Kennett Township, PA*

*Intersection Concept - Scenario 2C: Widening
Left-turn lanes on all approaches except for Old Kennett Rd*



Project: 231394
Date: 02/23/2024

Figure 16

Technology Requests



Item	Description	2025 General Fund
IT: New Police server	We have two servers; both of which are nearing end-of-life. Plan for one in 2025 and one in 2026; \$20K each all-in	\$20K
IT: Documentation Management System and/or Permit Management system	To be evaluated with new Planning & Zoning Director Sharepoint could be a relatively low-cost option for document sharing given admin and police employees all have subscriptions. Will include consulting dollars in operating budget (placeholder \$5K).	

Other General Capital Requests



Project	Description	2025
Hillendale Property	Demolition of structures on property across the street from main Township Building (depending on purpose, might be Open Space eligible)	\$50K
Speed display sign	Purchase 2 signs; share with Police	\$12K
Route 1 & McFarlan Intersection	Upgrade light to include flashing yellow left turn arrow. Current light leaves cars waiting for left turn when no oncoming cars coming	\$15K
Signage improvements	<p>Pending quotes, but appear to be low enough for Operating budget</p> <ul style="list-style-type: none"> • Replacement of Twp Building sign • Public Works Facility • Spar Hill Farm & Preserve (will be Open Space budget) • Barkingfield Park (will be Open Space budget) 	
		\$77K

American Rescue Plan Act (ARPA) Grant



- We received \$869,277.80; with interest the account now holds \$961,719
- At least original funds need to be fully committed by the end of 2024 (under contract)
- ARPA guidance was extended to provide many options for usage but vague on procedures; Board granted permission to pursue the items below with remainder from the Capital Fund

First Priority ARPA Projects		
Project	Description	2024-2025
Woodchipper	Needed due to extensive repeated storm damage & death of many ash trees; purchased Sept 2024	\$126K
Rosedale Rd Pump Station & Force Main Replacement	Enhance pump station and replace force main. Current pump station is at maximum capacity. DEP will not allow any additional connections.	\$552K
Sewer Utility Truck	Pickup fitted out as a utility truck to enable efficient service of pump stations. Public Works Department has assumed operational responsibility from the Borough for 7 pump stations in the Township, saving \$40K per year. Two additional pump stations will be constructed within 5 years	\$144K
Loader	Delayed replacing current for many years; used extensively in infrastructure repair & storm response	\$227K
Total		\$1049K

2025 Sewer Fund Budget





Sewer Operating 2025 Budget

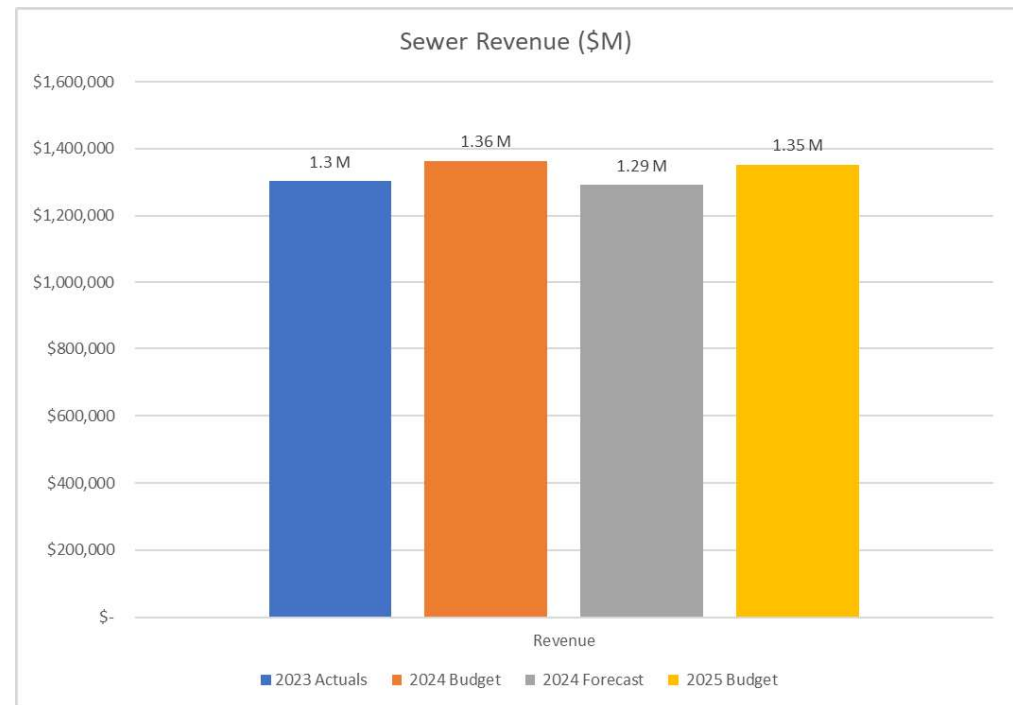
- 2024 Forecast & 2025 Draft Budget Operating Gain are both exceeding 2024 budget
 - mostly due to savings from in-sourcing
- Proposing sewer rate increase to build capital balance for future capital investments

	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025 Budget vs. 2024 Forecast	% 2025B vs. 2024F
Revenue							
Fees, Fines, Grants, Interest							
⊕ Fees	\$ 1,304,853	\$ 1,217,572	\$ 1,277,572	\$ (27,281)	-2%	\$ 60,000	5%
⊕ Other Income	\$ 19,263	\$ 35,000	\$ 35,000	\$ 15,738	82%		
Fees, Fines, Grants, Interest Total	\$ 1,324,116	\$ 1,252,572	\$ 1,312,572	\$ (11,544)	-1%	\$ 60,000	5%
Revenue Total	\$ 1,324,116	\$ 1,252,572	\$ 1,312,572	\$ (11,544)	-1%	\$ 60,000	5%
Expense							
⊕ Salaries & Benefits	\$ 153,255	\$ 153,568	\$ 166,631	\$ 13,376	9%	\$ 13,063	9%
⊕ Maintenance & Operations	\$ 1,035,816	\$ 969,720	\$ 994,457	\$ (41,359)	-4%	\$ 24,737	3%
⊕ Contracted/ Professional Services	\$ 115,550	\$ 70,771	\$ 65,422	\$ (50,128)	-43%	\$ (5,349)	-8%
Expense Total	\$ 1,304,621	\$ 1,194,058	\$ 1,226,510	\$ (78,111)	-6%	\$ 32,451	3%
Net	\$ 19,495	\$ 58,514	\$ 86,062	\$ 66,567	341%	\$ 27,549	47%

Sewer Fund Revenue Overview



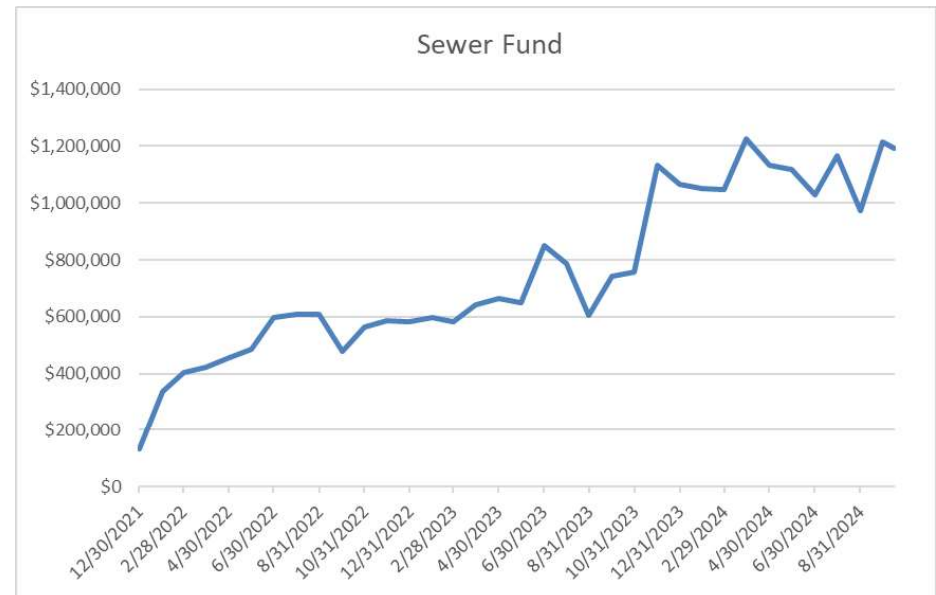
- Proposing to keep base sewer rate at \$75 while increasing every additional 1k gallons to \$17 from \$16 (Net revenue of approx. \$60k)
- Bank Interest Income has increased due to a higher daily average and a steady, good interest rate (3.24%)
- 2024 Collection is coming in slower than expected
- Major progress on billing/collection of problem accounts but assessing specialty firm for collection of accounts in extreme arrears



Sewer cash balance trending up



- The sewer fund cash balance is for both operating and capital expenditures
- The sewer fund balance is trending up, but needed for future capital investment



Impact of rate increase



- Proposing to keep base sewer rate at \$75 while increasing every additional 1k gallons to \$17 from \$16 (Net revenue of approx. \$60k)
- This represents an avg 4% increase for residential customers and 6% increase for commercial customers
- Commercial customers bring in 60% of the volume-based fees but represent only 8% of accounts.
 - Additional support in slides that follow
- Increasing the base charge by \$5 per quarter would only bring in \$15K; to generate a similar increase in revenue, we would need to increase by \$20 per quarter or an avg of 12% for residential customers and less than 1% for commercial customers
- We believe charging more to those customers that use more water is the fairest approach possible

Profile of Customer Types & Impact of Rate Increase



	# Volume-based Accounts	% of Volume-based Accounts	Most Recent 4 Quarters of Volume (Gallons)	% of Total Volume	Total Revenue at Current Rates	% of Total Volume-based Revenue
Commercial	65	8%	675,456	94%	\$ 669,436	58%
Residential	708	92%	40,746	6%	\$ 485,263	42%
Grand Total	773	100%	716,202	100%	\$ 1,154,699	100%

Commercial customers account for 94% of volume of sewage and bring in 58% of the volume-based fees but represent only 8% of accounts.

Estimates based on most recent 4 Quarters of Volume

	Per account at current rates	Per account at proposed rates	\$ Increase	% Increase	
Commercial Avg Annual	\$ 10,299	\$ 10,924	\$ 625	6%	
Residential Avg Annual	\$ 685	\$ 709	\$ 24	4%	

	Total Revenue at Current Rates	Estimated Revenue under Proposed Rates	\$ Increase	% Increase	% of Total Increase
Commercial	\$ 669,436	\$ 710,057	\$ 40,621	6%	70%
Residential	\$ 485,263	\$ 502,317	\$ 17,054	4%	30%
Grand Total	\$ 1,154,699	\$ 1,212,374	\$ 57,675	5%	100%

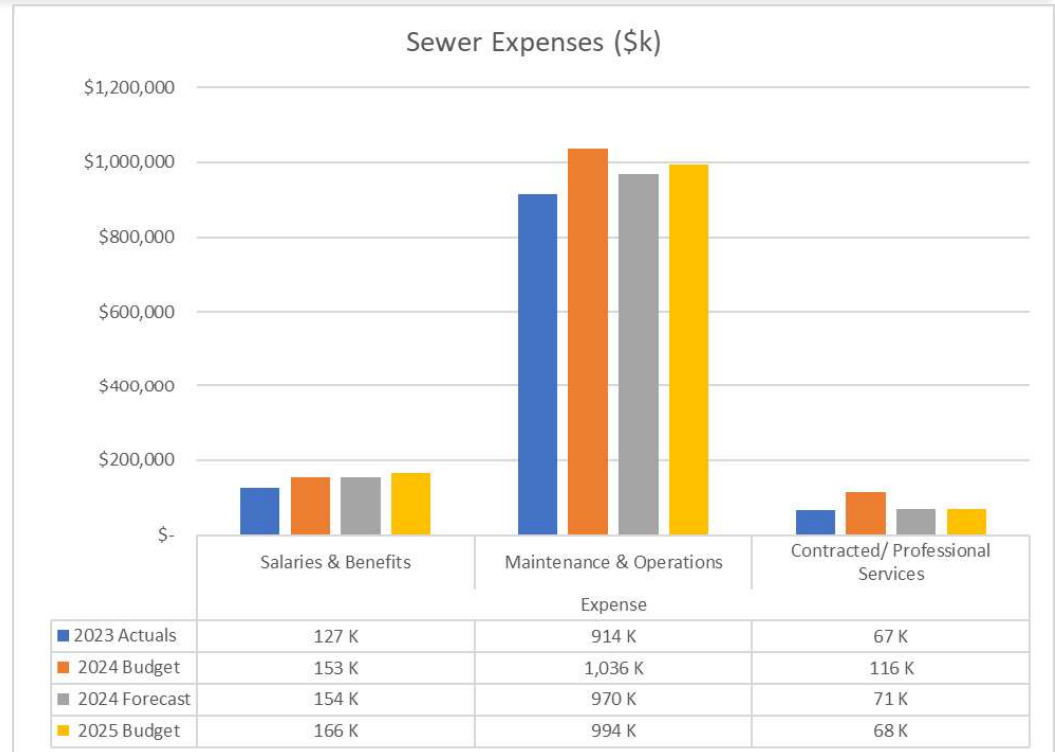
Commercial customers would account for 70% of the increase in revenue and experience an average of a 6% increase. Residential customers would experience an average of a 4% increase.

Note: Commercial includes apartment complexes charged in bulk to landlord.

Sewer Fund Operating Expense Overview



- Expenses are expected at \$1.2M, down \$76k (6%) from 2024 Budget
- In-sourcing of certifications
 - Public Works Director and Foreman are now certified; Pump station monitoring taken over from the Borough of Kennett Square
- Decreased cost for Act 537, given active involvement of Public Works Director
- Contingency for legal services reduced but includes possibility of services for collection of accounts in arrears
- Video Inspection of Gravity Mains moved to 2025
- Salaries and Benefits are an allocation of the Finance and Public Works Departments



Sewer Capital Projects funded by ARPA



- American Rescue Plan Act will fund a portion of the Rosedale Road Pump Station replacement and the Force Main Enhancement

Project	Description	2024-2025
Rosedale Road Pump Station and Force Main Enhancement	Completion in partnership with developer; planned use of ARPA funds	\$552K
Utility Truck	Utility truck primarily for sewer given pump station maintenance. Target ARPA funds	\$90K
Total		\$642K

Sewer Capital 2025 Budget



- All capital purchases for 2025 are covered by ARPA
- Sewer tapping fees are passed along to Borough – 100% in case of Smith Kotler project since Rosedale Road pump station construction is more than tapping fees
- Other entries are related to ARPA Grant accounting & depreciation

Type	Sage Account#	Sage Acct Name	2025 Comment	2024 Budget	2024 Forecast	2025 Budget
Revenue	46411	Sewer Tapping Fee	24F: additional 8 edus for the Pointe; 25: 72 Smith Kotler homes at reduced rate of \$2237 per edu for Borough. Township portion is development building Rosedale Road Pump Station	\$ 270,692	\$ 256,060	\$ 161,064
	49215	Transfer from Other Fund	Transfer from Special Revenue to Sewer (ARPA Grant) for Rosedale PS and Force Main	\$ 536,000	\$ 379,680	\$ 316,320
Revenue Total				\$ 806,692	\$ 635,740	\$ 477,384
Expense	56110	Capital Construction	24F/25: Accounting change - Expense is now a revenue being funded by ARPA and depreciated over the life of the assets.	\$ 536,000	\$ -	\$ -
	57400	Veh- Equip (to capitalize)	2023F: Sewer pump (\$11k); 2024: \$5k contingency	\$ 5,000	\$ -	\$ -
	53642	Sewer Tapping Passthrough	Passthrough of incoming tapping fees @ \$2237/edu	\$ 82,769	\$ 73,821	\$ 161,064
	58200	Depreciation Expense - Other	Existing Infrastructure Depreciation		\$ 54,734	\$ 54,734
	58300	Depreciation Expense - Buildings	Existing Building Depreciation; new Rosedale PS WIP until 2026		\$ 90,386	\$ 90,386
	58400	Depreciation Expense - Equipment	Includes Depreciation for utility truck in 2024 + existing assets		\$ 8,151	\$ 22,551
Expense Total				\$ 623,769	\$ 227,092	\$ 328,735
Net				\$ 182,923	\$ 408,648	\$ 148,649

2025 Open Space Fund Budget





2025 Open Space Fund Budget Overview

- Revenue is primarily Earned Income Tax, plus interest and grant reimbursement in 2024
- The Open Space fund support new open space acquisition, improvement, maintenance, and trail development, along with contribution for Anson Nixon Park
- Acquisitions aren't budgeted as they are not often known at budget time and are confidential real estate transactions until final stages
- Debt service includes \$500K Principal and \$41K Interest payments for 10 year \$5M loan @ 1.34%

Type	Category 1	2024 Budget	2024 Forecast	2025 Budget
Revenue	Taxes	\$ 1,034,337	\$ 1,010,000	\$ 1,034,337
	Fees, Fines, Grants, Interest	\$ 351,565	\$ 379,463	\$ 61,313
Revenue Total		\$ 1,385,902	\$ 1,389,463	\$ 1,095,649
Expense	Salaries & Benefits	\$ 15,502	\$ 15,269	\$ 15,613
	Maintenance & Operations	\$ 11,668	\$ 1,000	\$ 8,063
	Contracted/ Professional Services	\$ 74,560	\$ 71,500	\$ 74,700
	Capital Expense	\$ 182,500	\$ 41,543	\$ 240,000
	Contributions	\$ 75,000	\$ 75,000	\$ 78,750
	Debt	\$ 537,972	\$ 537,972	\$ 541,406
	Open Space Acquisition	\$ -		\$ -
Expense Total		\$ 897,202	\$ 742,284	\$ 958,532
Interfund Transfers	Capital Transfer/Expense	\$ (1,363,000)	\$ (963,000)	\$ -
Interfund Transfers Total		\$ (1,363,000)	\$ (963,000)	\$ -
Net		\$ (874,300)	\$ (315,821)	\$ 137,117

Open Space Revenue



- 2024 Open Space Earned Income Tax (EIT) is running \$24K below budget;
- 2025 EIT Budget flat to 2024 budget of \$1.034M
- 2024 Interest income of \$80K expected due to investment in PLGIT.
- 2025 Interest income budget forecasted at \$61K due to lower interest rates, partially offset by higher balances.
- 2024 Grant revenue is reimbursement for Schutt purchase

Type	Sage Account#	Sage Acct Name	2025 Comment	2024 Budget	2024 Forecast	2025 Budget
Revenue	41022	Earned Income Tax	2024 running light, keep 2025 flat to 2024 budget. Each 1% is about \$10K in revenue.	\$ 1,034,337	\$ 1,010,000	\$ 1,034,337
	43870	Fee in Lieu Contribution	Not active development projects paying Fees in Lieu of Open Space.	\$ -	\$ -	\$ -
	44151	Interest Income	Invested in CDs to optimize returns; lower interest rates in 2025 are offset by higher balances.	\$ 49,045	\$ 76,943	\$ 59,313
			Interest for Fee in Lieu bank account	\$ 2,520	\$ 2,520	\$ 2,000
	45705	Local Govt Capital and Operating Conservation of Natural Lands Grants	DCNR Grant - Contribution to Schutt Property purchase (Reimbursement as deal already closed.)	\$ 300,000	\$ 300,000	\$ -
Kennett Township - 2024 Budget Review - FINAL						56
Revenue Total				\$ 1,385,902	\$ 1,389,463	\$ 1,095,649

Open Space Operating Expenses



- Budget includes:
 - Debt service of \$500K Principal and \$41K Interest for 10 year \$5M loan @ 1.34%
 - Kennett Area Park Authority for Anson B. Nixon Flat requested 5% raise to \$78,750
 - Brandywine Red Clay Alliance Contracted services for \$65K
 - Public Works Seasonal Employee for mowing and maintenance \$16K
 - Other misc for maintenance and new signs for Barkingfield & Spar Hill ~\$16K

- We don't often budget for property acquisition as timing is usually uncertain and there is a separate approval process

Spar Hill Farm & Preserve Capital Projects



- More improvement needed on Farmhouse given mold development and excessive peeling paint
- We have saved money vs. original stabilization estimates due to in-house management and execution

Project	Description	2024 Open Space	2025 Open Space
Spar Hill building stabilization	Per prior approval; funded from Open Space Fund; other efforts have been prioritized in terms of team capacity but some continued progress this year. Then carry over remainder into 2025	\$25K of \$170K Budget	\$15K remaining
Spar Hill Farmhouse preservation	Lead paint and mold stabilization		\$30K
	Replace HVAC ductwork and restore HVAC equipment		\$20K
Other potential improvements	Potentially Gazebo on metal silo foundation, but considering options		\$35K
Total			\$100K

Spar Hill Farmhouse – A picture says a thousand words



Proposed Greenway & Trail Capital Projects



- **All trail execution will be done in-house in 2025;** cost will be primarily materials and use of in-house team; possibly easements
- **Magnolia Railroad Crossing: \$268K in 2024 General Fund operating budget; likely to carry into 2025**

Project	Description	Open Space
W. South Street	Pedestrian connection from Borough line to Pennock Park (in-house)	\$80K
Other in-house projects	Rental equipment & materials	\$60K
Total		\$140K

2025 Proposed Liquid Fuels Fund Budget



Proposed Paving Projects (Liquid Fuels)



- **Liquid Fuels Grant provides ~\$330K/year; carry \$208K from prior years -> ~\$538K total available 2025**
- **Some projects details TBD but will stay within Liquid Fuels available funding**

Road	Description	2025 Liquid Fuels
McFarlan: Rosedale to Hillendale: Mill & Pave	Drainage (in-house) & then mill & pave (contracted) Includes widening by 4 feet and full depth repair as needed.	\$120K
West South Street	Install pipes for drainage (in-house) & then mill & pave (contracted) Includes widening by 4 feet	\$100K
Bayard: Hillendale to Old Kennett	Mill & pave with isolated full depth repair	\$110K
One neighborhood	Currently assessing which is in highest need; will not exceed total available	TBD
Total 2025	Liquid Fuels available funds will total ~\$538K	Not to exceed \$538K

Appendix



Kennett Township 2025 Budget

GENERAL FUND

	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025B vs. 2024F	% 2025B vs. 2024F
Taxes							
Earned Income Taxes	\$ 3,650,618	\$ 3,682,313	\$ 3,792,782	\$ 142,164	4%	\$ 110,469	3%
Local Service Tax	\$ 196,000	\$ 212,419	\$ 212,419	\$ 16,419	8%		
Real Estate Taxes	\$ 2,717,184	\$ 2,722,184	\$ 2,825,623	\$ 108,439	4%	\$ 103,439	4%
Real Estate Transfer Taxes	\$ 389,984	\$ 440,000	\$ 431,200	\$ 41,216	11%	\$ (8,800)	-2%
Taxes Total	\$ 6,953,786	\$ 7,056,916	\$ 7,262,024	\$ 308,238	4%	\$ 205,108	3%
Fees, Fines, Grants, Interest							
Building & Zoning	\$ 392,510	\$ 845,600	\$ 455,500	\$ 62,990	16%	\$ (390,100)	-46%
Grants	\$ 1,469,615	\$ 1,490,801	\$ 370,909	\$ (1,098,706)	-75%	\$ (1,119,892)	-75%
Other Income	\$ 440,686	\$ 589,056	\$ 531,555	\$ 90,869	21%	\$ (57,501)	-10%
Reimbursement	\$ 125,511	\$ 209,722	\$ 112,597	\$ (12,914)	-10%	\$ (97,125)	-46%
Fees, Fines, Grants, Interest Total	\$ 2,428,322	\$ 3,135,179	\$ 1,470,561	\$ (957,761)	-39%	\$ (1,664,617)	-53%
Revenue Total	\$ 9,382,108	\$ 10,192,094	\$ 8,732,585	\$ (649,522)	-7%	\$ (1,459,509)	-14%
Expenses							
Salaries & Benefits	\$ 4,239,468	\$ 4,227,634	\$ 4,561,351	\$ 321,883	8%	\$ 333,717	8%
Maintenance & Operations	\$ 870,538	\$ 906,584	\$ 952,158	\$ 81,620	9%	\$ 45,574	5%
Contracted/ Professional Services	\$ 893,609	\$ 633,083	\$ 869,273	\$ (24,336)	-3%	\$ 236,190	37%
Community & Economic Development	\$ 173,675	\$ 173,541	\$ 175,110	\$ 1,435	1%	\$ 1,569	1%
Fire & Ambulance	\$ 1,545,630	\$ 1,543,626	\$ 1,804,565	\$ 258,935	17%	\$ 260,940	17%
Expense Total	\$ 7,722,920	\$ 7,484,467	\$ 8,362,458	\$ 639,538	8%	\$ 877,990	12%
Transfers to Capital Fund Total	\$ (1,643,542)	\$ (2,703,542)	\$ (367,500)	\$ 1,276,042	-78%	\$ 2,336,042	-86%
Operating Gain/(Loss)	\$ 1,659,187	\$ 2,707,627	\$ 370,127	\$ (1,289,060)	-78%	\$ (2,337,500)	-86%
Greenway Grant	\$ 1,173,542	\$ 1,173,542	\$ -	\$ (1,173,542)	-100%	\$ (1,173,542)	-100%
Operating Gain/(Loss) excluding Greenway Grants	\$ 485,645	\$ 1,534,085	\$ 370,127	\$ (115,518)	-24%	\$ (1,163,958)	-76%
Gain/(Loss) With Capital Transfer	\$ 15,645	\$ 4,085	\$ 2,627	\$ (13,018)	-83%	\$ (1,458)	-36%

Kennett Township 2025 Budget
General Fund Revenue

	Sage GL	Sage GL Account Name	2025 Comment	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025 Budget vs. 2024 Forecast	% 2025B vs. 2024F
Taxes	40160	RE Taxes - Interim & Refunds	(blank)	\$ -						
Taxes Total				\$ -						
Earned Income Tax	41021	Earned Income Tax	2024 running 7% above 2023, forecast at 6% to be conservative, which is \$32K over budget. 2025 assume 3% growth.	\$ 3,650,618	\$ 3,682,313	\$ 3,792,782	\$ 142,164	4%	\$ 110,469	3%
Earned Income Tax Total				\$ 3,650,618	\$ 3,682,313	\$ 3,792,782	\$ 142,164	4%	\$ 110,469	3%
Local Service Tax	41050	Local Service Tax	Running ahead of 2023 and 2024 Budget. Forecast at YTD Sept + 2023 Oct-Dec \$50K	\$ 196,000	\$ 212,419	\$ 212,419	\$ 16,419	8%		
Local Service Tax Total				\$ 196,000	\$ 212,419	\$ 212,419	\$ 16,419	8%		
Real Estate Taxes	40111	RE Taxes - General Millage	At same millage rate, 2025 increase over 2024 is from \$8.5M increase in assessment (~\$21K). Every .1 Mill (.01%) increase in tax rate generates \$81.5K in taxes.	\$ 2,667,184	\$ 2,667,184	\$ 2,770,623	\$ 103,439	4%	\$ 103,439	4%
	40120	RE Taxes - Prior Year's	Delinquent taxes running in line with budget	\$ 50,000	\$ 55,000	\$ 55,000	\$ 5,000	10%		
Real Estate Taxes Total				\$ 2,717,184	\$ 2,722,184	\$ 2,825,623	\$ 108,439	4%	\$ 103,439	4%
Real Estate Transfer Tax	41011	Real Estate Transfer Tax	2024 running in line with 2023 given large transaction in September but was trailing all year given slower housing market and higher interest rates. Assume 2% below 2024 forecast	\$ 389,984	\$ 440,000	\$ 431,200	\$ 41,216	11%	\$ (8,800)	-2%
Real Estate Transfer Tax Total				\$ 389,984	\$ 440,000	\$ 431,200	\$ 41,216	11%	\$ (8,800)	-2%
Grants	45415	Recycling Grant	Assume flat to prior year	\$ 19,108	\$ 19,000	\$ 19,000	\$ (108)	-1%		
	45416	Household Hazardous Waste Grant	(blank)	\$ 1,622	\$ 1,651	\$ 1,651	\$ 29	2%		
	45417	State Grants	2024 Greenway project to be completed. No state grants expected in 2025	\$ 1,173,542	\$ 1,173,542	\$ -	\$ (1,173,542)	-100%	\$ (1,173,542)	-100%
	45601	Public Utility Revenue	Expecting 2024 in late Sept. Keeping flat for 2025	\$ 6,313	\$ 6,313	\$ 6,313				
	45604	Liquor Licenses	Assume flat to prior year. Pays in late Sept or early Oct	\$ 800	\$ 1,200	\$ 1,200	\$ 400	50%		
	45605	State Pension Aid	State contribution to Pension is based on a value per unit set by the State and number of employees that were here for more than 6 months in the prior year (2024 for 2025 payment). 2025 Assume \$5828 per unit, Police = 2 units per person, Non-Uniform = 1 unit per person. Police = 9 employees, Non-uniform = 15 employees	\$ 186,496	\$ 207,621	\$ 230,272	\$ 43,776	23%	\$ 22,650	11%
	45607	Foreign Fire Insurance Act	Pass through grant from state to Fire houses.	\$ 80,734	\$ 81,473	\$ 81,473	\$ 740	1%		
	45701	Local Govt Capital and Operating General Grants	County VPP Planning Grants. SALDO project, 30K 2025. \$1K for Bullet Proof Vest grant reimbursement.	\$ 1,000	\$ -	\$ 31,000	\$ 30,000	3000%	\$ 31,000	100%
Grants Total				\$ 1,469,615	\$ 1,490,801	\$ 370,909	\$ (1,098,706)	-75%	\$ (1,119,892)	-75%
Building & Zoning	46298	Misc Zoning & Building Fees	Includes permit fees for home-based business, contractor registration, solicitation permit, vacant property registration, & special permits All should be under 361 Going forward. Actuals to be reclassified	\$ 6,000	\$ 9,700	\$ 9,700	\$ 3,700	62%		
	42250	Road Opening Permits	Road opening and occupancy permits	\$ 710	\$ 900	\$ 800	\$ 90	13%	\$ (100)	-11%
	46134	Zoning Hearing Fees	Highly variable based on case load. Running light.	\$ 11,000	\$ 6,800	\$ 6,800	\$ (4,200)	-38%		
	46242	Rental Registration Fees	Running light	\$ 3,800	\$ 2,800	\$ 2,800	\$ (1,000)	-26%		
	46240	Building & Zoning Fees	Initial fee for sketch plan and land development application. (Some actuals need to be reclassified)	\$ 10,000	\$ 14,200	\$ 14,200	\$ 4,200	42%		
			Small-medium projects running \$200K plus major land development projects \$220K (2024 Gateway, Kendal, Exelon, Greenwood School); 2025 Mitchel Homes and Parkside)	\$ 360,000	\$ 810,000	\$ 420,000	\$ 60,000	17%	\$ (390,000)	-48%
	46246	UCC Fees - Act 45	Paid out to State per Act 45 and shown in expenses	\$ 1,000	\$ 1,200	\$ 1,200	\$ 200	20%		

Kennett Township 2025 Budget
General Fund Revenue

Sage GL	Sage GL Account Name	2025 Comment	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025 Budget vs. 2024 Forecast	% 2025B vs. 2024F
Building & Zoning Total			\$ 392,510	\$ 845,600	\$ 455,500	\$ 62,990	16%	\$ (390,100)	-46%
Other Income									
43149	Fines & Penalties	Running light, annualize YTD, keep flat in 2025	\$ 22,000	\$ 20,000	\$ 20,000	\$ (2,000)	-9%		
44151	Interest Income	Much higher rates and managing investments and cashflow more closely.	\$ 228,105	\$ 350,000	\$ 300,000	\$ 71,895	32%	\$ (50,000)	-14%
44152	Gain/Loss	We no longer own any investments subject to gain/loss.	\$ -	\$ -	\$ -				
46159	Sale of Copies, Supplies	Assume flat to forecast	\$ 1,900	\$ 2,700	\$ 2,700	\$ 800	42%		
46399	Misc Public Works Income	PennDot winter contract increased from \$7552 to \$33,387 for taking on plowing of more roads	\$ 12,500	\$ 38,387	\$ 39,055	\$ 26,555	212%	\$ 668	2%
46299	Misc Police Income	2024 below budget as expenses didn't exceed budget as expected for National Night Out Police. Donations and related costs went through the Borough.	\$ 4,500	\$ 3,750	\$ 3,750	\$ (750)	-17%		
48311	Street Light Fees	Fees billed for those with street lights	\$ 5,000	\$ 7,805	\$ 6,000	\$ 1,000	20%	\$ (1,805)	-23%
46148	Misc Income	No planned misc income.	\$ -	\$ 1,413	\$ -			\$ (1,413)	-100%
49599	Refund of prior year expenses	Not a budgeted item.	\$ -	\$ -	\$ -				
Other Income Total			\$ 274,005	\$ 424,056	\$ 371,505	\$ 97,500	36%	\$ (52,551)	-12%
42180	Cable Franchise Fee	Revenue from tax on Comcast & Verizon cable subscriptions. Seeing slow decline given cord-cutting trend. Est 3% from year-end estimate.	\$ 166,680	\$ 165,000	\$ 160,050	\$ (6,630)	-4%	\$ (4,950)	-3%
Cable Franchise Fee Total			\$ 166,680	\$ 165,000	\$ 160,050	\$ (6,630)	-4%	\$ (4,950)	-3%
Reimbursement									
49110	Proceeds from Sale of Fixed Asset	2024 Budget included sale of a truck; The replacement truck not in yet; plus will likely keep current as back-up.	\$ 20,000	\$ -	\$ -	\$ (20,000)	-100%		
46132	Engineering & Legal Reimb.	No new relevant projects.	\$ -	\$ -	\$ -				
46218	Overtime Reimbursement	Eliminate Longwood Gardens coverage given short-staffing and rate that doesn't cover costs.	\$ -	\$ -	\$ -				
46560	Health Insurance Reimbursement	Employee contribution to healthcare + BOS member 100% reimbursement; 2024 forecast: +COBRA reimbursement for one employee	\$ 79,897	\$ 106,728	\$ 85,702	\$ 5,805	7%	\$ (21,025)	-20%
46561	Worker's Comp. Insur. Reimb.	Fire & EMS portion of Worker's Compensation reimbursed by Commission. 2024 actuals include WC payments for employee as well.	\$ 25,614	\$ 53,142	\$ 26,895	\$ 1,281	5%	\$ (26,247)	-49%
49199	Insurance Reimbursement	2024 Insurance reimbursement from claims. One for disability and others for vehicle claims. 2025: not a budgeted item	\$ -	\$ 49,852	\$ -			\$ (49,852)	-100%
Reimbursement Total			\$ 125,511	\$ 209,722	\$ 112,597	\$ (12,914)	-10%	\$ (97,125)	-46%
43200	Forfeits/Recovery	Not a budgeted item.	\$ -	\$ -	\$ -				
Fraud Recovery Total			\$ -	\$ -	\$ -				
Revenue Total			\$ 9,382,108	\$ 10,192,094	\$ 8,732,585	\$ (649,522)	-7%	\$ (1,459,509)	-14%
Greenway Grant			\$ 1,173,542	\$ 1,173,542	\$ -	\$ (1,173,542)	\$ (1)	\$ (1,173,542)	-100%
Revenue excluding Greenway Grant			\$ 8,208,566	\$ 9,018,552	\$ 8,732,585	\$ 524,020	\$ 0	\$ (285,967)	-3%

Kennett Township 2025 Budget
General Fund Expenses

Cost Center	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025B vs. 2024F	% 2025B vs. 2024F	2024F vs. 2024B	% 2024F vs. 2024B
Police	\$ 2,365,039	\$ 2,443,540	\$ 2,688,878	\$ 323,839	14%	\$ 245,338	10%	\$ 78,501	3%
Fire & EMS	\$ 1,572,244	\$ 1,570,240	\$ 1,832,460	\$ 260,216	17%	\$ 262,220	17%	\$ (2,005)	0%
Public Works	\$ 1,004,211	\$ 963,844	\$ 1,083,876	\$ 79,665	8%	\$ 120,032	12%	\$ (40,366)	-4%
Benefits (non-uniform)	\$ 658,941	\$ 617,774	\$ 611,497	\$ (47,444)	-7%	\$ (6,277)	-1%	\$ (41,167)	-6%
Finance/HR	\$ 473,647	\$ 526,293	\$ 471,438	\$ (2,209)	0%	\$ (54,855)	-10%	\$ 52,646	11%
Administration	\$ 392,307	\$ 393,267	\$ 427,866	\$ 35,559	9%	\$ 34,599	9%	\$ 960	0%
Planning & Zoning	\$ 343,887	\$ 324,371	\$ 346,755	\$ 2,868	1%	\$ 22,385	7%	\$ (19,516)	-6%
Parks & Property	\$ 274,075	\$ 13,941	\$ 282,010	\$ 7,935	3%	\$ 268,069	1923%	\$ (260,134)	-95%
Insurance	\$ 146,611	\$ 153,552	\$ 177,978	\$ 31,367	21%	\$ 24,426	16%	\$ 6,941	5%
Library	\$ 121,000	\$ 121,000	\$ 121,000						
IT Services	\$ 99,358	\$ 92,477	\$ 111,700	\$ 12,342	12%	\$ 19,223	21%	\$ (6,882)	-7%
Twp Building	\$ 108,400	\$ 107,205	\$ 110,300	\$ 1,900	2%	\$ 3,095	3%	\$ (1,195)	-1%
Engineering Services	\$ 121,500	\$ 115,265	\$ 53,500	\$ (68,000)	-56%	\$ (61,765)	-54%	\$ (6,235)	-5%
Contributions	\$ 29,000	\$ 29,000	\$ 30,500	\$ 1,500	5%	\$ 1,500	5%		
Board of Supervisors	\$ 7,500	\$ 7,500	\$ 7,500						
Tax Collection	\$ 3,100	\$ 3,100	\$ 3,100						
Community Development	\$ 2,100	\$ 2,100	\$ 2,100						
Fraud Investigation	\$ -	\$ 4,185	\$ -			\$ (4,185)	-100%	\$ 4,185	100%
Grand Total	\$ 7,722,920	\$ 7,488,652	\$ 8,362,458	\$ 639,538	8%	\$ 873,805	12%	\$ (234,268)	-3%

Kennett Township 2025 Budget
General Fund Expenses

Cost Center	Category	Sage GL	Sage GL Account Name	2025 Comment	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025B vs. 2024F	% 2025B vs. 2024F
Administration	Salaries & Benefits	51000	Salaries	2024 forecast: under budget due to lag b/n Managers and not replacing asst; 2025: 4% increase placeholder plus PT admin at 20 hr/wk & replacement asst. This person will	\$ 249,007	\$ 253,994	\$ 238,782	\$ 269,749	\$ 15,755	6%	\$ 30,967	13%
		51800	Salaries, Overtime	Office staff overtime for BOS and Committee meetings, events, initiatives	\$ 1,152	\$ 2,563	\$ 2,163	\$ 2,500	\$ (63)	-2%	\$ 337	16%
		54610	Tuition Reimbursement	Tuition reimbursement for Manager, partially offset by reduction in conference budget.			\$ 4,000	\$ 5,000	\$ 5,000	100%	\$ 1,000	25%
	Maintenance & Operations	52180	New Hire Expenses	2024 forecast: unbudgeted for new Township Manager. 2025: Replacement Admin Asst	\$ 1,881	\$ -	\$ 14,832	\$ 551	\$ 551	100%	\$ (14,281)	-96%
		53420	Printing & Advertising	Required Legal Advertisements, resume Newsletter, Postcard/educational mailling, Street Light billing	\$ 3,321	\$ 4,000	\$ 2,000	\$ 6,000	\$ 2,000	50%	\$ 4,000	200%
		54200	Dues & Subscriptions	PA State Association of Township Supervisors (PSATS), Chester County Consortium of Managers (CCATO), PA Municipal League (PML)/Public Employer Labor Relations Association Services (PELRAS), Assoc Of PA Municipal Managers (APMM), International City Managers Assoc (ICMA), Audubon (bird town), Subscriptions, Chamber of Commerce.	\$ 6,532	\$ 6,000	\$ 6,200	\$ 8,000	\$ 2,000	33%	\$ 1,800	29%
		54600	Training & Conferences	Includes training for Twp Mgr & BOS. Conferences & training held by PA State Association of Township Supervisors (PSATS), PA Municipal League (PML Summit), Public Employer Labor Relations Association Services (PELRAS), International City Managers Assoc (ICMA), Assoc Of PA Municipal Management (APMM) Conference	\$ 7,553	\$ 13,500	\$ 5,000	\$ 10,500	\$ (3,000)	-22%	\$ 5,500	110%
		59999	Miscellaneous Expenses	Meeting & special occasion food, employee picnic or similar (\$1200), birthday club (\$500), holiday luncheon (\$2.5K), Township branding (\$2K), misc (\$1300). 2024 over budget due to Seal promotional items for parade and other events.	\$ 4,828	\$ 5,250	\$ 7,100	\$ 7,500	\$ 2,250	43%	\$ 400	6%
	Contracted/ Professional Services	53140	Legal Services	General services \$8.5K/mth + \$8K labor attorney + \$5K franchise fee contract negotiation	\$ 86,502	\$ 104,000	\$ 112,533	\$ 115,067	\$ 11,067	11%	\$ 2,533	2%
	54500	Contracted Services	Small budget for consulting as needed for admin or HR purposes	\$ -	\$ 3,000	\$ 656	\$ 3,000			\$ 2,344	357%	
Administration Total					\$ 360,777	\$ 392,307	\$ 393,267	\$ 427,866	\$ 35,559	9%	\$ 34,599	9%

Kennett Township 2025 Budget
General Fund Expenses

Cost Center	Category	Sage GL	Sage GL Account Name	2025 Comment	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025B vs. 2024F	% 2025B vs. 2024F	
Benefits (non-uniform)	Salaries & Benefits	51000	Salaries (Severance)	(blank)	\$ -	\$ -		\$ -					
		51832	Auto Allowance	Manager receives auto allowance and one employee to receive reimbursement for driving own vehicle for business purposes.	\$ 3,600	\$ 3,600	\$ 3,600	\$ 5,400	\$ 1,800	50%	\$ 1,800	50%	
		51920	Social Security & Medicare	2024 forecast: Base increase to \$168k; 2025: keeping same base until federal changes announced	\$ 106,932	\$ 114,719	\$ 112,815	\$ 120,898	\$ 6,179	5%	\$ 8,082	7%	
		51940	Unemployment Taxes	Insurance pool via PSATS. 2025: keeping at \$385 pp until notified.	\$ 6,667	\$ 7,700	\$ 9,625	\$ 4,300	\$ (3,400)	-44%	\$ (5,325)	-55%	
		51960	Medical & Dental Insurance	Projecting 2.5% increase based on history	\$ 169,822	\$ 262,687	\$ 226,631	\$ 271,418	\$ 8,732	3%	\$ 44,787	20%	
		51961	Medical Expenses (Reimb. Insur)	Reimbursed	\$ 37,339	\$ 42,237	\$ 43,390	\$ 44,825	\$ 2,588	6%	\$ 1,436	3%	
		51962	Post Employment Medical (COBRA)	2024 Forecast: One employee for 2 months - reimbursed by COBRA control	\$ -	\$ -	\$ 1,330	\$ -				\$ (1,330)	-100%
		51970	Employee Pension Plan	Munimum Municipal Obligation - Non-Uniform; required contribution per prescribed calculation.	\$ 138,924	\$ 165,002	\$ 165,003	\$ 100,853	\$ (64,149)	-39%	\$ (64,150)	-39%	
		51980	Life, Disability, H&L Insurance	(blank)	\$ 13,071	\$ 12,374	\$ 11,334	\$ 15,020	\$ 2,646	21%	\$ 3,686	33%	
		51990	Employee Savings Plan	457B retirement plan, 50% match, max 3% of salary	\$ 34,140	\$ 45,123	\$ 41,545	\$ 45,282	\$ 159	0%	\$ 3,737	9%	
	Maintenance & Operations	59999	Miscellaneous Expenses	Employee incentives, appreciation, & rewards; team development (+\$2.5K); apparel for team with seal (\$1K)	\$ 609	\$ 5,500	\$ 2,500	\$ 3,500	\$ (2,000)	-36%	\$ 1,000	40%	
Benefits (non-uniform) Total					\$ 511,102	\$ 658,941	\$ 617,774	\$ 611,497	\$ (47,444)	-7%	\$ (6,277)	-1%	
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					
Board of Supervisors Total					\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500					

Kennett Township 2025 Budget
General Fund Expenses

Cost Center	Category	Sage GL	Sage GL Account Name	2025 Comment	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025B vs. 2024F	% 2025B vs. 2024F
Community Development	Community & Economic Development	55204	Township Events	Do we want to specifically budget for events?	\$ -	\$ -	\$ -	\$ -				
		55407	Brandywine Vly Scenic Byway Com	Annual contribution. Joint effort across many municipalities.	\$ 600	\$ 600	\$ 600	\$ 600				
		55410	Trails and Sidewalk Committee	All projects executed in 2025 will be in the form of in-house labor and just purchasing supplies, budgeted under Public Works and/or Open Space.	\$ -	\$ -	\$ -	\$ -				
		55411	Historic Commission	Educational & Programming: Annual Program & Operating Budget; Chester County membership dues	\$ 1,576	\$ 1,500	\$ 1,500	\$ 1,500				
Community Development Total					\$ 2,176	\$ 2,100	\$ 2,100	\$ 2,100				
Contributions	Community & Economic Development	55200	Mushroom Festival	Same as prior three years	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500				
		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	\$ 2,500	\$ 2,500	\$ 2,500				
		55402	Kennett Collaborative	Annual contribution; assume same	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000				
		55403	Brandywine Red Clay Alliance	Annual membership & donation; Christina Watershed membership (\$950) moved to MS4 expenses.	\$ 1,950	\$ 2,000	\$ 2,000	\$ 2,000				
		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.	\$ 2,000	\$ 2,000	\$ 2,000	\$ 3,500	\$ 1,500	75%	\$ 1,500	75%
		55414	Kennett Area Community Service	Contribution given in the form of fee waiver for development project.	\$ -		\$ -					
Contributions Total					\$ 28,950	\$ 29,000	\$ 29,000	\$ 30,500	\$ 1,500	5%	\$ 1,500	5%

Kennett Township 2025 Budget
General Fund Expenses

Cost Center	Category	Sage GL	Sage GL Account Name	2025 Comment	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025B vs. 2024F	% 2025B vs. 2024F
Engineering Services	Contracted/ Professional Services	53130	Engineering Services	2024 5 Points analysis extended from 2023 into 2024 (\$22.6K). 5 Points engineering for 2025 is budgeted under Capital Fund for \$150K. Feasibility study for Township Building expect \$10K in 2024 and \$27.5K in 2025. General engineering running only \$500/month. \$10K for SALDO.	\$ 10,077	\$ 33,000	\$ 37,500	\$ 43,500	\$ 10,500	32%	\$ 6,000	16%
		53131	Engineering Services - MS4	\$10K for general MS4 work (annual report, TMDL plan interactions with DEP, RWF support, general basin & MS4 compliance issues). This is lower than prior years due to moving more reporting in-house. 2024 included \$68K 5 year payment for Revolving Water Fund/Conservation Innovation Fund.	\$ 20,312	\$ 88,500	\$ 77,765	\$ 10,000	\$ (78,500)	-89%	\$ (67,765)	-87%
		53134	Planning Serv & Landscape Arch	No identified projects at this time.	\$ 1,060	\$ -	\$ -	\$ -				
		53170	Trail Consultant	No planned external projects to incur expense in 2025	\$ 6,239	\$ -	\$ -	\$ -				
		54500	Contracted Services	Mitigation Credit Agreement for Chandler Mill disturbance	\$ 50,060	\$ -						
Engineering Services Total					\$ 87,749	\$ 121,500	\$ 115,265	\$ 53,500	\$ (68,000)	-56%	\$ (61,765)	-54%

Kennett Township 2025 Budget
General Fund Expenses

Cost Center	Category	Sage GL	Sage GL Account Name	2025 Comment	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025B vs. 2024F	% 2025B vs. 2024F
Finance/HR	Salaries & Benefits	51000	Salaries	2024 forecast: 1 staff member from FT to PT in October; 2025: 1 staff member 20 hrs/wk for full year. Will supplement efforts with shared administrative assistant budgeted in Admin. Assuming 4% increase for all.	\$ 378,392	\$ 414,766	\$ 408,788	\$ 392,038	\$ (22,728)	-5%	\$ (16,750)	-4%
		51800	Salaries, Overtime	Using 2023 projected OT hours for 2024 budget	\$ 1,381	\$ 2,921	\$ 2,954	\$ 3,050	\$ 129	4%	\$ 96	3%
		54610	Tuition Reimbursement	Tuition reimbursement for one employee. (Standard benefit provided upon request and approval.)	\$ -	\$ -	\$ -	\$ 5,250	\$ 5,250	100%	\$ 5,250	100%
	Maintenance & Operations	53110	Auditing Services	Comprehensive audit; 2024 forecast includes work budgeted in 2023 but extended to 2024 to get to GASB compliant modified accrual accounting and an Annual Financial Report (best practice; conversion will take place over several years). 2024 also includes one-time full inventory valuation (not budgeted but approved intra-year (\$9250)	\$ 15,000	\$ 30,000	\$ 87,645	\$ 35,000	\$ 5,000	17%	\$ (52,645)	-60%
		53900	Bank Service Charges/Fees	2024 over budget due to fees charges for CD purchases, more than offset by higher interest income. Increased costs due to increased fraud prevention services. CC processing fees (\$2.1K) recouped by customer paying (revenue line item). In general, cost have increased for checking account fees due to 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.	\$ 16,954	\$ 16,000	\$ 23,500	\$ 23,500	\$ 7,500	47%		
		54200	Dues & Subscriptions	Reallocated from Admin for finance/hr-specific. Government Finance Officers Association (GFOA), International Public Management Association for Human Resources, Society of Human Resource Managers (SHRM), Professional Recyclers of PA, Pennsylvania Association of Notaries - every 3 years (PAN),	\$ 420	\$ 960	\$ 664	\$ 1,600	\$ 640	67%	\$ 936	141%
		54600	Training & Conferences	Reallocated from Admin for Finance/HR-specific. Conferences & training Government Finance Officers Association (GFOA), Public Employer Labor Relations Association Services (PELRAS), International Public Management Association for Human Resources, and Sage Intacct conference. Haven't attended all planned conferences due to capacity. Retaining budget for 2025 as we should be attending, plus add general training for HR/compliance training for whole Township (placeholder estimate)	\$ 5,036	\$ 9,000	\$ 2,742	\$ 11,000	\$ 2,000	22%	\$ 8,258	301%
Finance/HR Total					\$ 417,183	\$ 473,647	\$ 526,293	\$ 471,438	\$ (2,209)	0%	\$ (54,855)	-10%

Kennett Township 2025 Budget
General Fund Expenses

Cost Center	Category	Sage GL	Sage GL Account Name	2025 Comment	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025B vs. 2024F	% 2025B vs. 2024F
Fire & EMS	Salaries & Benefits	51000	Salaries	Fire marshall	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000				
	Maintenance & Operations	53420	Printing & Advertising	Cost of Sewer Bills printed and mailed - \$750/quarter	\$ -	\$ -	\$ -	\$ -				
		53542	Worker's Comp. Insurance (Reimbursed)	Fire & EMS portion of Worker's Compensation	\$ -	\$ 25,614	\$ 25,614	\$ 26,895	\$ 1,281	5%	\$ 1,281	5%
	Fire & Ambulance	53630	Hydrant Service	126 hydrants. \$436 per hydrant per year, paid monthly.	\$ 54,885	\$ 57,630	\$ 54,886	\$ 54,886	\$ (2,744)	-5%		
		55301	Foreign Fire Tax Contributions	State grant received and passed on to Fire companies; Revenue source is a tax on insurance premiums from out-of-state insurance companies.	\$ 80,734	\$ 80,734	\$ 81,473	\$ 81,473	\$ 740	1%		
		55302	EMS Commission Funding	2025 = 18.5% increase or \$261K; Kennett Allocation is 30.5% of Commission collections. Commission increase based on \$500K increase in contribution to Vehicle & Equipment Capital Fund and \$407K increase for specific operating items.	\$ 998,047	\$ 1,407,267	\$ 1,407,267	\$ 1,668,206	\$ 260,940	19%	\$ 260,940	19%
Fire & EMS Total					\$ 1,134,666	\$ 1,572,244	\$ 1,570,240	\$ 1,832,460	\$ 260,216	17%	\$ 262,220	17%

Kennett Township 2025 Budget
General Fund Expenses

Cost Center	Category	Sage GL	Sage GL Account Name	2025 Comment	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025B vs. 2024F	% 2025B vs. 2024F
Fraud Investigation	Fraud Investigation	53140	Legal Services	Not a budgeted item . Proactive recovery efforts completed in early 2024.	\$ 40,663	\$ -	\$ 4,185	\$ -			\$ (4,185)	-100%
Fraud Investigation Total					\$ 40,663	\$ -	\$ 4,185	\$ -			\$ (4,185)	-100%
Insurance	Maintenance & Operations	53510	Property & Liability Insurance	Increase for inflation plus new vehicles. (Some of actuals to be allocated to Sewer)	\$ 92,907	\$ 104,389	\$ 105,233	\$ 120,000	\$ 15,611	15%	\$ 14,767	14%
		53530	Bonds	\$4M Treasurer Bond; \$1M Township Manager Bond	\$ 5,480	\$ 5,480	\$ 5,480	\$ 5,754	\$ 274	5%	\$ 274	5%
		53540	Worker's Comp. Insurance	Non-uniform portion of WC. (allocation to Police to be done)	\$ 122,146	\$ 36,742	\$ 42,839	\$ 52,224	\$ 15,482	42%	\$ 9,385	22%
Insurance Total					\$ 220,533	\$ 146,611	\$ 153,552	\$ 177,978	\$ 31,367	21%	\$ 24,426	16%
IT Services	Contracted/ Professional Services	52130	IT Supplies & Equipment	2025: 2 laptop replacements; Unexpected new hires. Misc.supplies.	\$ 4,477	\$ 2,500	\$ 4,477	\$ 4,000	\$ 1,500	60%	\$ (477)	-11%
		54520	IT Services	Monthly service including cyber security (\$32K), network licenses (\$2.3K); Microsoft Office (\$4.1K); CivicPlus website (\$5.4K+ 2K upgrade placeholder); GIS (\$4.8K); Cityforce Permit System (\$3.4K); CAD (\$2K); Laserfische doc storage (\$2K); Adobe (\$3.5K); Zoom (\$200); New PC installs (\$1K); Misc. (\$2K). Documentation management upgrade implementation -- placeholder, needs more refinement (\$5K)	\$ 65,150	\$ 60,100	\$ 60,000	\$ 68,700	\$ 8,600	14%	\$ 8,700	15%
		54521	IT Systems - Finance/Accounting	Sage Intaact GL (\$38K annual license split 70% Admin IT Dept, 15% Sewer, 15% Police). Payroll software & services (\$11.5K). 2024 under budget due to delayed payroll implementations due to challenges with product. Evaluating options to implement in 2025.	\$ 25,385	\$ 36,758	\$ 28,000	\$ 39,000	\$ 2,242	6%	\$ 11,000	39%
IT Services Total					\$ 95,012	\$ 99,358	\$ 92,477	\$ 111,700	\$ 12,342	12%	\$ 19,223	21%
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.	\$ 121,000	\$ 121,000	\$ 121,000	\$ 121,000				
Library Total					\$ 121,000	\$ 121,000	\$ 121,000	\$ 121,000				

Kennett Township 2025 Budget
General Fund Expenses

Cost Center	Category	Sage GL	Sage GL Account Name	2025 Comment	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025B vs. 2024F	% 2025B vs. 2024F
Parks & Property	Maintenance & Operations	55300	Payments to other Gov't bodies	Moved to Parks & Property to consolidate	\$ 65	\$ -	\$ -	\$ -				
	Contracted/ Professional Services	54500	Contracted Services	Railroad Crossing @ Magnolia: Arranged at grade crossing with railroad as an alternative to original underpass, which would have been much more expensive. Our contribution is \$268K, delayed from 2024 to 2025.	\$ -	\$ 260,000	\$ -	\$ 268,000	\$ 8,000	3%	\$ 268,000	100%
	Community & Economic Development	53600	Utilities	Wifi for Barkingfield. 2024 remained at \$115/mth. Assume \$5/mth increase in 2025 to \$120/month	\$ -	\$ 1,500	\$ 1,379	\$ 1,440	\$ (60)	-4%	\$ 61	4%
		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.	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500				
		55306	Contribution - Brandywine Valley Sports & Recreation	Real Estate Taxes for Meadows property. Land was exempt. Building not exempt but tiny assessed value. Total tax less than \$70/year.	\$ -	\$ 75	\$ 62	\$ 70	\$ (5)	-7%	\$ 8	13%
Parks & Property Total					\$ 12,565	\$ 274,075	\$ 13,941	\$ 282,010	\$ 7,935	3%	\$ 268,069	1923%

Kennett Township 2025 Budget
General Fund Expenses

Cost Center	Category	Sage GL	Sage GL Account Name	2025 Comment	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025B vs. 2024F	% 2025B vs. 2024F
Planning & Zoning	Salaries & Benefits	51000	Salaries	2024 forecast: P&Z Director retired and moved to consultant, another employee promoted to zoning officer with retirement, and Director replacement starting in Oct. Budget included more overlap. 2025: New Director in place. Some duties to be supported by shared admin booked to Admin given promotion of Zoning officer.	\$ 201,636	\$ 223,097	\$ 201,285	\$ 214,955	\$ (8,141)	-4%	\$ 13,670	7%
		51170	Salaries, Planning Commission	\$900 per quarter for members; \$1200 per quarter for the Chair	\$ 6,600	\$ 6,600	\$ 5,700	\$ 6,600			\$ 900	16%
		51800	Salaries, Overtime	2025: All employees in P&Z now exempt	\$ 3,078	\$ 2,770	\$ 1,385	\$ -	\$ (2,770)	-100%	\$ (1,385)	-100%
	Maintenance & Operations	52180	New Hire Expenses	2024 forecast: cost of P&Z replacement erroneously under PW in budget	\$ -	\$ -	\$ 4,000	\$ -			\$ (4,000)	-100%
		52400	Act 45 Fees	State required per permit; offset 100% by Revenue as collected with permit payment	\$ 1,139	\$ 1,100	\$ 1,000	\$ 1,000	\$ (100)	-9%		
		53072	Zoning Hearing Board	Costs associated with holding Zoning Hearing Board cases; highly variable and hard to forecast/budget	\$ 19,858	\$ 22,000	\$ 17,000	\$ 17,000	\$ (5,000)	-23%		
		53420	Printing & Advertising	Advertising for Zoning Hearing Board cases or any other required advertising.	\$ 2,154	\$ 2,000	\$ 2,000	\$ 2,000				
		54200	Dues & Subscriptions	American Associated of Code ; PABCO; Internations Code Council; American Planning Association; PSATs sub-groups; 2024 below budget due to retirement/vacancy; 2025 includes est for Zoning PA license for new Director of P&Z	\$ 690	\$ 1,100	\$ 300	\$ 2,900	\$ 1,800	164%	\$ 2,600	867%
		54600	Training & Conferences	Conferences, contin education & related travel (PSATS for Director & Permit Coord, American Planning Association (National and Local) for Director, plus other training/conferences)	\$ 2,992	\$ 3,000	\$ 3,000	\$ 10,000	\$ 7,000	233%	\$ 7,000	233%
		59999	Miscellaneous Expenses	MuniCode updates, misc meetings, misc zoning signs and notices. All P&Z related tech under IT Dept.	\$ 12,501	\$ 1,700	\$ 200	\$ 1,500	\$ (200)	-12%	\$ 1,300	650%
	Contracted/ Professional Services	54500	Contracted Services	Building inspectors are outsourced; 2024 exceding budget as Diane moved to consultant role, partially offset by inspectors avg 16 hours/week vs. 18 hour/week budget. 2025 assume increase to 18 hours per week given new developments that will be under construction.	\$ 46,130	\$ 65,520	\$ 81,000	\$ 70,800	\$ 5,280	8%	\$ (10,200)	-13%
		54541	Grant Expenses (Match)	Now that the Zoning code is updated, SALDO needs to be updated due to conflicts. County issued VPP grant (\$50K max total; 40/60 Twp/County, \$20K Twp).	\$ 15,552	\$ 15,000	\$ 7,500	\$ 20,000	\$ 5,000	33%	\$ 12,500	167%
Planning & Zoning Total					\$ 312,330	\$ 343,887	\$ 324,371	\$ 346,755	\$ 2,868	1%	\$ 22,385	7%

Kennett Township 2025 Budget
General Fund Expenses

Cost Center	Category	Sage GL	Sage GL Account Name	2025 Comment	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025B vs. 2024F	% 2025B vs. 2024F
Police	Salaries & Benefits	51000	Salaries	2024 forecast: below budget due to one officer on disability for 3 months and 1 month of savings from new officer starting end of January. 2025: no new officers	\$ 1,137,297	\$ 1,294,194	\$ 1,257,284	\$ 1,347,144	\$ 52,950	4%	\$ 89,860	7%
		51720	Salaries, Holiday	2024 forecast: slightly below due to less senior officers taking more holiday shifts; 2025: holidays worked at 1.5x with new negotiation but only 13 holidays (this is not final yet.)	\$ 103,416	\$ 121,135	\$ 118,722	\$ 124,272	\$ 3,137	3%	\$ 5,550	5%
		51800	Salaries, Overtime	Many things drive OT: court time, training, events, incidents, and shift coverage for Paid Time Off. 2024 forecast: annualized actuals, higher than budget given employee on worker's comp, high incidents, shift coverage; 2025: increased training and events, remain high shift coverage	\$ 158,749	\$ 129,888	\$ 164,270	\$ 140,000	\$ 10,112	8%	\$ (24,270)	-15%
		51830	Salaries, Overtime Reimbursable	Eliminate Longwood Gardens coverage given short-staffing and rate that doesn't cover costs.	\$ 7,416	\$ -	\$ -	\$ -				
		51831	Salaries, STD (Reimbursable)	Assuming zero. No known cases at this point.	\$ -	\$ -	\$ -	\$ -				
		51880	Other Compensation/Reimbursements	Fitness reimbursements per CBA (\$690/officer). Previously rolled into Miscellaneous.	\$ 6,518	\$ 7,590	\$ 7,590	\$ 7,590				
		51910	Uniform Maintenance	Dry cleaning \$250 per officer per CBA plus dress attire for Detective.	\$ 2,690	\$ 4,750	\$ 4,750	\$ 3,750	\$ (1,000)	-21%	\$ (1,000)	-21%
		51920	Social Security & Medicare	2024 forecast: Base increase to \$168k; 2025: keeping same base until federal changes announced	\$ 101,090	\$ 118,096	\$ 117,115	\$ 124,630	\$ 6,534	6%	\$ 7,515	6%
		51940	Unemployment Taxes	Insurance pool via PSATS. 2025: Keeping same \$385 pp until notified.	\$ 4,853	\$ 4,620	\$ 4,620	\$ 2,580	\$ (2,040)	-44%	\$ (2,040)	-44%
		51960	Medical & Dental Insurance	2024 forecast: Slightly higher due to employee opting back in and larger family for new employee; 2025: Projecting 2.5% increase based on history	\$ 141,853	\$ 219,245	\$ 233,411	\$ 248,759	\$ 29,514	13%	\$ 15,348	7%
		51970	Employee Pension Plan	2025 The Minimum Municipal Obligation (MMO) increased substantially based on the updated actuarial valuation that included the updated Act 600 required Pension Plan. Normal cost rate and unfunded liability increased significantly. The MMO is partially offset by 5% police contribution and state pension aid. 2024 over budget as State grant higher than MMO and must pass through all to Pension Fund.	\$ 152,811	\$ 79,432	\$ 113,248	\$ 252,069	\$ 172,637	217%	\$ 138,821	123%
		51980	Life, Disability, H&L Insurance	0.78% H&L per person	\$ 26,183	\$ 25,274	\$ 25,185	\$ 26,399	\$ 1,125	4%	\$ 1,214	5%
		51990	Employee Savings Plan	457b retirement plan, 100% match up to 3% of salary. In union agreement	\$ 40,252	\$ 45,680	\$ 45,532	\$ 48,201	\$ 2,521	6%	\$ 2,670	6%
		53541	Worker's Comp Payment (Reimb.)	2024 Payment for time employee is on worker's comp, but mostly reimbursed by WC insurer under revenue.			\$ 30,720	\$ -				\$ (30,720)
	54610	Tuition Reimbursement	CBA benefit; Estimating one officer completing BA and starting Masters and another officer starting Masters; Chief requesting leadership/command program.	\$ 7,408	\$ 8,000	\$ 8,000	\$ 16,200	\$ 8,200	103%	\$ 8,200	103%	
	Maintenance & Operations	52100	Office, meeting & cleaning supplies, furnit.	Supplies for Police	\$ 1,525	\$ 2,500	\$ 2,500	\$ 2,500				

Kennett Township 2025 Budget
General Fund Expenses

Cost Center	Category	Sage GL	Sage GL Account Name	2025 Comment	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025B vs. 2024F	% 2025B vs. 2024F	
Police	Maintenance & Operations	52170	Police Equipment	Guns & ammo (\$14.4K) (of which \$1.8K rifles for 2 new cars); Taiser cartridges (in lieu of new contract, stocking supplies on pieces to be discounted) Equipment \$24K of which AED for new cars (\$1.5K), \$2K for 3 Breathalyzers, Bullet proof vests (6 expiring \$16K (\$8K after grant)), Taiser batteries (in lieu of new contract, stocking supplies on pieces to be discounted); Detective supplies \$1K (trail cams & evidence drying cabinet) Evidence Supplies \$2K, evidence supplies, target training targets, traffic cones, flares	\$ 39,121	\$ 10,500	\$ 10,500	\$ 40,400	\$ 29,900	285%	\$ 29,900	285%	
		52180	New Hire Expenses	2024 forecast: budget for replacement officer was in 2023. Hiring process extended into 2024.	\$ 6,677	\$ -	\$ 5,190	\$ -			\$ (5,190)	-100%	
		52310	Gasoline/Diesel	Actuals coming in lower than budget.	\$ 31,971	\$ 40,000	\$ 35,000	\$ 35,000	\$ (5,000)	-13%			
		52380	Uniforms	Routine uniform replacement plus new raincoats. 2024 over budget due to items expected to arrive in 2023 carrying over to 2024 and uniforms with new seal.	\$ 3,292	\$ 4,000	\$ 9,000	\$ 7,500	\$ 3,500	88%	\$ (1,500)	-17%	
		53240	Cell Phone Expense	\$65/month per officer per CBA.	\$ 7,475	\$ 8,580	\$ 8,515	\$ 8,580			\$ 65	1%	
		53540	Worker's Comp. Insurance	Police portion of WC.	\$ 13,034	\$ 74,024	\$ 65,967	\$ 80,396	\$ 6,372	9%	\$ 14,429	22%	
		53720	Vehicle Maintenance & Repair	2024 includes \$11.2K from accident and decals for new cars. Without those, run rate is \$14K.	\$ 18,967	\$ 12,800	\$ 28,000	\$ 14,000	\$ 1,200	9%	\$ (14,000)	-50%	
		54200	Dues & Subscriptions	2024 running low as Chief paid directly; Chief contract includes payments of memberships, retain higher budget.	\$ 75	\$ 2,500	\$ 490	\$ 1,500	\$ (1,000)	-40%	\$ 1,010	206%	
		54600	Training & Conferences	(blank)	\$ 12,047	\$ 15,000	\$ 15,000	\$ 15,000					
		55300	Payments to other Gov't bodies	Chester County SWOT (Emergency Response Team (ERT)) \$3.3K. Chester County Serious Crash Assistance Team (SCAT) \$1K program is on hold	\$ 3,000	\$ 4,000	\$ 3,000	\$ 3,300	\$ (700)	-18%	\$ 300	10%	
		59999	Miscellaneous Expenses	Misc includes misc medical evaluations, promotion/award ceremonies, meals, postage/delivery, other misc.	\$ 2,901	\$ 3,000	\$ 1,278	\$ 3,000			\$ 1,722	135%	
		Contracted/ Professional Services	52130	IT Supplies & Equipment	2025: one replacement plus misc accessories	\$ 5,335	\$ 4,000	\$ 2,000	\$ 2,000	\$ (2,000)	-50%		
		53140	Legal Services	2024 above budget due to grievance.	\$ 2,925	\$ 1,500	\$ 5,000	\$ 1,500			\$ (3,500)	-70%	
		54500	Contracted Services	Axon In Car Cameras \$24K (higher for new cars); Axon Body Cameras \$12K; Axon License plate readers (\$3K) and transcription service (\$260) Axon Taisrs, current contract complete but holding off on upgrade to save money; Lexipol: \$8.3K annual manual, procedures, training & per user fee. Lexipol Accreditation Consulting \$6.4K (to extend one year) SPCA \$13K, fixed fee of \$5.6K plus \$400 per dog and \$200 per cat found. Toxicology services \$1.7K Speed device calibration, cert., maint. \$4K Printer/copier/scanner: \$2.6K New hire screening, body cams, & equip. moved to New Hire Expenses	\$ 45,970	\$ 56,000	\$ 69,000	\$ 76,000	\$ 20,000	36%	\$ 7,000	10%	

Kennett Township 2025 Budget
General Fund Expenses

Cost Center	Category	Sage GL	Sage GL Account Name	2025 Comment	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025B vs. 2024F	% 2025B vs. 2024F
Police	Contracted/ Professional Services	54520	IT Services	IT support (\$27K or \$2.3Kmth); Cody (\$6.5K); Server licenses/warranties (\$2.2K); Install for new PCs (\$1K); Microsoft Office (\$2K); Intellig. databases (Lexis Nex. \$2.4K & Magloclen \$400); Power DMS (\$550); Sched. sys (\$400); misc \$1K; 2024 lower than budget as Cody Pathfinder (cloud-base) is not ready for rollout.	\$ 48,987	\$ 55,800	\$ 41,000	\$ 43,450	\$ (12,350)	-22%	\$ 2,450	6%
		54521	IT Systems - Finance/Accounting	Allocation of GL (15% of total; 5% annual increase)	\$ 4,527	\$ 5,431	\$ 4,152	\$ 5,657	\$ 226	4%	\$ 1,505	36%
	Community & Economic Development	52470	Community Policing Supplies	Included National Night Out, 1 other large event, and small events. Plus one-time purchase of tent with seal.	\$ 4,576	\$ 7,500	\$ 7,500	\$ 7,500				
Police Total					\$ 2,142,941	\$ 2,365,039	\$ 2,443,540	\$ 2,688,878	\$ 323,839	14%	\$ 245,338	10%

Kennett Township 2025 Budget
General Fund Expenses

Cost Center	Category	Sage GL	Sage GL Account Name	2025 Comment	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025B vs. 2024F	% 2025B vs. 2024F
Public Works	Salaries & Benefits	51000	Salaries	2024 forecast: under budget partially offset by higher OT - added two budgeted crew members but down one other employee midyear, plus one on disability part of year	\$ 495,939	\$ 576,417	\$ 549,934	\$ 653,281	\$ 76,864	13%	\$ 103,348	19%
		51800	Salaries, Overtime	There is always somebody on call for PW, plus estimated OT for storms and/or major projects/issues. 2024 forecast: Salary line under budget and reallocated to Overtime due to vacancy and increase in project work; 2025: Anticipated increases in in-source project work. The program has been a success with cost savings vs. external contactors.	\$ 26,486	\$ 36,495	\$ 58,421	\$ 50,836	\$ 14,341	39%	\$ (7,585)	-13%
		51830	Salaries, Overtime Reimbursable	(blank)	\$ -	\$ -	\$ -	\$ -				
		54610	Tuition Reimbursement	(blank)	\$ 4,024	\$ -	\$ -	\$ -				
	Maintenance & Operations	52160	Small Equipment & Tools	New small equipment & tools. Moved rental of equipment to Contracted Services. 2024 running above budget due to small equipment needed for in-source projects.	\$ 10,532	\$ 10,000	\$ 14,000	\$ 14,000	\$ 4,000	40%		
		52180	New Hire Expenses	2024 forecast: under budget as initial budget had admin & P&Z here in error. 2025: One replacement hire and 1 seasonal	\$ -	\$ 11,549	\$ 1,630	\$ 2,169	\$ (9,380)	-81%	\$ 539	33%
		52310	Gasoline/Diesel	Running in line with budget. Our contract is a fixed margin over an index. Might have some savings mid-2025 if we move to CCIU contract at fixed rate	\$ 15,531	\$ 20,000	\$ 20,000	\$ 20,000				
		52380	Uniforms	Reducing budget as we have seen substantial savings from eliminating outside service and cleaning.	\$ 7,071	\$ 10,000	\$ 7,000	\$ 7,000	\$ (3,000)	-30%		
		52455	Drainage (Roadway) Materials	Consolidating this line item with Maintenance Supplies	\$ 1,428	\$ 10,000	\$ 4,000	\$ -	\$ (10,000)	-100%	\$ (4,000)	-100%
		52456	Line Painting	Road lines and intersection markings. Line item moved for 2025 from Public Works Dept to Engineering for Sage approval routing.	\$ 3,273	\$ 30,000	\$ 30,000		\$ (30,000)	-100%	\$ (30,000)	-100%
				Road lines and intersection markings. Line item moved for 2025 from Public Works Dept to Engineering for Sage approval routing. Budget flat to 2024.				\$ 30,000	\$ 30,000	100%	\$ 30,000	100%
		52460	Signs & Pavement marking supplies	Routine replacement of street signs, signs for entry to Kennett Township (est \$1500), & new signage for Township Building & Public Works Facility (est \$1100 each)	\$ 3,950	\$ 10,000	\$ 5,000	\$ 7,000	\$ (3,000)	-30%	\$ 2,000	40%
		52461	Snow & Ice Control Supplies	(blank)	\$ -	\$ 75,000	\$ 60,000	\$ 70,000	\$ (5,000)	-7%	\$ 10,000	17%
		52500	Maintenance Supplies	Consumable supplies, safety supplies, hardware, lumber, & road materials for small projects (large would be capitalized). Combined Drainage material budget, which explains the increase in budget. 2024 running over budget due to supplies needed associated with in-house efforts.	\$ 12,861	\$ 15,000	\$ 17,000	\$ 27,000	\$ 12,000	80%	\$ 10,000	59%
		53600	Utilities	Current run-rates + 5% inflation; Propane \$10K. Phones \$1K ;Internet \$2.1K; Garage PECO \$3.5K; PECO traffic lights \$5.8K; PECO Street Lights (\$420/Mth, \$5040) previously booked to own line.	\$ 18,823	\$ 28,700	\$ 27,440	\$ 27,440	\$ (1,260)	-4%		
	53610	Electric, Street Lights	Consolidated with Utilities.	\$ 3,542	\$ -	\$ -	\$ -					

Kennett Township 2025 Budget
General Fund Expenses

Cost Center	Category	Sage GL	Sage GL Account Name	2025 Comment	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025B vs. 2024F	% 2025B vs. 2024F	
Public Works	Maintenance & Operations	53661	MS4 (Stormwater) Expenses	Water testing and other expenses related to stormwater and MS4. Moving MS4 permit here along with Christina Watershed Membership.	\$ 944	\$ 5,000	\$ 2,000	\$ 3,000	\$ (2,000)	-40%	\$ 1,000	50%	
		53680	PA One Call	(blank)	\$ 630	\$ 750	\$ 750	\$ 750					
		53690	Household Hazardous Waste Disp	Participation in Chester County Hazardouse Waste Collection events per requirement of grant program.	\$ 3,678	\$ 3,400	\$ 3,400	\$ 3,400					
		53700	Repair & Maintenance Services	This should only be used for PW Building minor repair & maintenance; Maintenance supplies have separate GL; major projects hit Capital (2025 will require a new furnace). 2023 abnormally low.	\$ 582	\$ 6,000	\$ 2,000	\$ 5,000	\$ (1,000)	-17%	\$ 3,000	150%	
		53720	Vehicle Maintenance & Repair (Contracted)	Contracted vehicle repair & maintenance. In an effort to get full useful life, repairs are high.	\$ 73,600	\$ 50,000	\$ 50,000	\$ 50,000					
		53721	Vehicle Maintenance & Repair (In-house)	Supplies for in-house repairs. This was a new breakout in 2024. Team did a lot in house and therefore exceeded budget. Recommend increase for 2025.	\$ -	\$ 10,000	\$ 18,000	\$ 18,000	\$ 8,000	80%			
		53740	Maintenance, Traffic Signals	Setting 2025 Budget equal to operating forecast for 2024 of \$20K. In addition, for 2025, one major item is under Capital Fund for updates to Baltimore Pike and McFarlan intersection (\$15K in Capital). Line item moved for 2025 from Public Works Dept to Engineering for Sage approval routing.	\$ -		\$ -	\$ 25,000	\$ 25,000	100%	\$ 25,000	100%	
					Line item moved for 2025 from Public Works Dept to Engineering for Sage approval routing. Setting 2025 Budget equal to operating forecast for 2024 of \$25K. In addition, for 2025, one major item is under Capital Fund for updates to Baltimore Pike and McFarlan intersection (\$15K in Capital).	\$ 28,523	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)	-100%	\$ (25,000)	-100%
		54200	Dues & Subscriptions	Previously included with Admin. PRWA, PE License, Delchester, SSC Co-op., CCE	\$ 410	\$ 2,000	\$ 370	\$ 1,500	\$ (500)	-25%	\$ 1,130	305%	
		54600	Training & Conferences	Includes conferences, training, and CDL training.	\$ 6,334	\$ 7,500	\$ 6,500	\$ 11,000	\$ 3,500	47%	\$ 4,500	69%	
		59999	Miscellaneous Expenses	CDL license renewals & required random testing, meals for storm work and meetings, misc.	\$ 1,700	\$ 2,000	\$ 2,000	\$ 2,500	\$ 500	25%	\$ 500	25%	
			Contracted/ Professional Services	54500	Contracted Services	Trash service (\$2.4K, \$200/mth), Mulch grinding for yard waste facility (\$8K), street sweeping (\$12K), Tree work (\$5K), Equipment rental (\$25K). \$2.5K misc. Equipment rental increase to support in-sourcing projects; tree work is lower due to purchase of grinder; yard waste is lower as fall 2024 grinding will mean only one is need in 2025.	\$ 21,831	\$ 59,400	\$ 59,400	\$ 55,000	\$ (4,400)	-7%	\$ (4,400)
		55300	Payments to other Gov't bodies	This is for the MS4 annual permit. Moved to 53661 MS4 expenses.	\$ 500	\$ -	\$ -	\$ -					
Public Works Total					\$ 742,192	\$ 1,004,211	\$ 963,844	\$ 1,083,876	\$ 79,665	8%	\$ 120,032	12%	

Kennett Township 2025 Budget
General Fund Expenses

Cost Center	Category	Sage GL	Sage GL Account Name	2025 Comment	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025B vs. 2024F	% 2025B vs. 2024F
Tax Collection	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).	\$ -	\$ -						
	Contracted/ Professional Services	54500	Contracted Services	Fees paid to tax collectors. Reclassed from tax revenue	\$ -	\$ 3,100	\$ 3,100	\$ 3,100				
Tax Collection Total					\$ -	\$ 3,100	\$ 3,100	\$ 3,100				
Twp Building	Maintenance & Operations	52100	Office, meeting & cleaning supplies, equipment, & furnit.	Office, meeting & cleaning supplies, equipment, & accessories/furniture.	\$ 5,857	\$ 12,000	\$ 12,000	\$ 12,000				
		52500	Maintenance Supplies	Supplies for in-house repairs & maintenance.	\$ 2,956	\$ 4,000	\$ 4,000	\$ 4,000				
		53600	Utilities	Utilities: Electric \$12.6K (rate locked in), Propane \$8K, Verizon FOIS \$6K, Phone system \$8K, Cell phones \$5.2K.	\$ 32,509	\$ 37,900	\$ 38,200	\$ 39,800	\$ 1,900	5%	\$ 1,600	4%
		53601	Utilities (The Pines)	Electric for Pines	\$ 2,465	\$ 3,500	\$ 3,500	\$ 3,500				
		53700	Repair & Maintenance Services	Unplanned 3rd party building/HVAC/plumbing repair.	\$ 3,010	\$ 3,500	\$ 4,000	\$ 4,000	\$ 500	14%		
		53704	Repair & Maintenance (Pines/Fussel)	Common Area Maintenance for The Pines to Condo Association	\$ 0	\$ 7,000	\$ 5,004	\$ 6,000	\$ (1,000)	-14%	\$ 996	20%
		59999	Miscellaneous Expenses	Misc	\$ 191	\$ 500	\$ 501	\$ 500			\$ (1)	0%
		Contracted/ Professional Services	54500	Contracted Services	Planned contracted maintenance services: cleaning service (\$15K), office equipment leases-copier (\$8K), bldg security system (\$2.2K), elevator inspec/maint (\$5K), pest control (\$1.2K), shredding (\$500), misc (\$2K), window cleaning (\$1.5K), carpet & duct cleaning (\$5.1K).	\$ 26,521	\$ 40,000	\$ 40,000	\$ 40,500	\$ 500	1%	\$ 500
Twp Building Total					\$ 73,508	\$ 108,400	\$ 107,205	\$ 110,300	\$ 1,900	2%	\$ 3,095	3%
Grand Total					\$ 6,310,846	\$ 7,722,920	\$ 7,488,652	\$ 8,362,458	\$ 639,538	8%	\$ 873,805	12%

Kennett Township 2025 Budget
Interfund Transfers to Capital

	2024 Budget	2024 Forecast	2025 Budget
Interfund Transfers	\$ (1,643,542)	\$ (2,703,542)	\$ (367,500)
Trns to Capital (Misc)	\$ (470,000)	\$ (1,530,000)	\$ (367,500)
Trns to Capital (Greenway Grant Reimb)	\$ (1,173,542)	\$ (1,173,542)	

**Kennett Township 2025 Budget
Capital**

Type	Sage Account#	Sage Acct Name	2025 Comment	2024 Budget	2024 Forecast	2025 Budget
Interfund Transfers - In	49201	Transfer from General Fund	Allocation from General Fund to Capital.	\$ 470,000	\$ 1,530,000	\$ 367,500
	49202	Transfer from General Fund Grant Passthrough	Pass through of greenway grant reimbursement into GF to Cap to recover expenses.	\$ 1,173,542	\$ 1,173,542	
	49206	Transfer from Open Space	2024: Funding for the Greenway on Chandler Mill Road from Open Space loan sitting idle. This is what's left of the loan proceeds.	\$ 963,000	\$ 963,000	
	49207	Transfer from Open Space	2024: Due to cost savings on construction, funding from Open Space Fund cash balance not necessary.	\$ 470,000	\$ -	
	49214	Transfer from General Reserves	2024: Due to cost savings on construction, funding from reserves not necessary.	\$ 287,000	\$ -	
Interfund Transfers - In Total				\$ 3,363,542	\$ 3,666,542	\$ 367,500
Revenue	44151	Interest Income	Funds remained in GF longer and earned interest under GF.	\$ 9,000	\$ 120	
Revenue Total				\$ 9,000	\$ 120	
Expense	52455	Drainage Materials & Projects		\$ 100,000	\$ 100,000	\$ 100,000
	53130	Engineering Services	Five point improvement project; grant will require PennDOT process for engineering.	\$ -	\$ -	\$ 150,000
	53133	Engineering Serv -Traffic	Route 1 & McFarlan Intersection improvement. Upgrade light to include flashing yellow left turn arrow. Current light leaves cars waiting for left turn when no oncoming cars coming	\$ -		\$ 15,000
	53170	Trail Consultant (Greenway Project)	2024: Chandler Mill inspection of trail build (all was done in-house).	\$ 50,000	\$ -	\$ -
	56110	Capital Construction	2024 under budget b/c carrying over Garage door replacement to 2025. Moved to Department 430C Public Works Capital	\$ 62,000	\$ 9,920	\$ -
			Garage door replacement likely deferred from 2024 to 2025 plus addition to salt shed structure (\$110K), one furnace in garage needs to be replaced (\$12K), camera & security enhancement for Yard Waste Lot (\$8K). Line item moved from Public Works Cost Center to Public Works Capital Cost Center.			\$ 130,000
		Capital Construction (Bldg)	Public Meeting Room board room tables and chairs; paint and other minor building touch-ups (\$25K); Demo of structures on Hillendale property across from main Township Building. (\$50K)		\$ 4,500	\$ 75,000
			Improvements to Police Dept 2024 Add 2 doors to enable use of large office, secure Police Dept per state requirements, & return conference room to general use. 2025 Reaarrange space using donated cubicles; re-wiring reired, add walls to create individual office, add mini-kitchen with sink & sitting space, add storage cabinets. (\$20K) Improve locker room; replace small lockers with larger		\$ 4,500	\$ 40,000

**Kennett Township 2025 Budget
Capital**

Type	Sage Account#	Sage Acct Name	2025 Comment	2024 Budget	2024 Forecast	2025 Budget
Expense	56120	Capital Construction (Greenway)	Construction of the Greenway on Chandler Mill Road. Totalled \$2,081,418 vs. bid amount/budget of \$2,774,385, a savings of \$692,967. \$1.7M of this was covered by a grant.	\$ 2,774,385	\$ 2,081,418	\$ -
	57101	Easement Purchases	(blank)	\$ -	\$ -	\$ -
			2024 budget was for Five Points potential property & ROW acquisition possible in 2024 but project not started yet. 2025 Five Points possible ROW acquisition. Design and build would follow 2026-2027.	\$ 400,000	\$ -	\$ 100,000
	57400	Veh-Equip (to capitalize)	2024 Contingency \$20K. E.g. for broken HVAC	\$ 15,000		\$ 20,000
			2024: 2 police vehicles (\$63.3K each) plus fit out of 2023 vehicles that carried into 2024 (\$15K each). 2025 Speed display and tracking signs.	\$ 126,600	\$ 156,439	\$ 12,000
			2024 Excavator (\$195.8K vs. budget of \$275K); 2024 10-wheel dump (\$262K) to replace 6-wheel dump. 2025 moved to new department created for Public Works Capital	\$ 537,000	\$ 457,800	\$ -
			2024 Most of these items covered by ARPA, but amount over available ARPA funds of ~\$76K to be funded by Capital Budget: Woodchipper (\$126K), Loader (\$224K).		\$ 76,150	\$ -
		New server (1 needed in 2025 \$20K, 1 more will be needed in 2026). Evidence room needs security cameras for Accreditation. Security camera additions desired for parking lot of main Township building and Public Works Facility. (\$28K). Enhancements to AV system and wireless microphones (12 at \$1.5K each, plus \$5.7K for battery back-up)	\$ -	\$ -	\$ 71,940	
Expense Total				\$ 4,064,985	\$ 2,890,727	\$ 713,940
Net				\$ (692,443)	\$ 775,935	\$ (346,440)
Revenue excluding Greenway				\$ 470,000	\$ 1,530,000	\$ 367,500
Expenses excluding Greenway				\$ 1,290,600	\$ 809,309	\$ 713,940
Net excluding Greenway				\$ (820,600)	\$ 720,691	\$ (346,440)
Ending Balance				\$ 349,056	\$ 1,817,435	\$ 1,470,995

**Kennett Township 2025 Budget
Open Space**

Type	Sage Account#	Sage Acct Name	2025 Comment	2024 Budget	2024 Forecast	2025 Budget
Revenue	41022	Earned Income Tax	2024 running light, keep 2025 flat to 2024 budget. Each 1% is about \$10K in revenue.	\$ 1,034,337	\$ 1,010,000	\$ 1,034,337
	43870	Fee in Lieu Contribution	Not active development projects paying Fees in Lieu of Open Space.	\$ -	\$ -	\$ -
	44151	Interest Income	Invested in CDs to optimize returns; lower interest rates in 2025 are offset by higher balances.	\$ 49,045	\$ 76,943	\$ 59,313
			Interest for Fee in Lieu bank account	\$ 2,520	\$ 2,520	\$ 2,000
	45705	Local Govt Capital and Operating Conservation of Natural Lands Grants	DCNR Grant - Contribution to Schutt Property purchase (Reimbursement as deal already closed.)	\$ 300,000	\$ 300,000	\$ -
Revenue Total				\$ 1,385,902	\$ 1,389,463	\$ 1,095,649
Expense	51000	Salaries	One seasonal employee 18 weeks @ up to \$20/hr	\$ 15,502	\$ 15,269	\$ 15,613
	52462	Supplies & Equipment - Barkingfield P	Supplies and/or equipment for Barkingfield. New permanent sign for Barkingfield.	\$ 500	\$ 500	\$ 3,000
	52463	Supplies - Spar Hill	Small projects, signs, repairs and materials. New permanent sign for Spar Hill.	\$ 10,000	\$ 500	\$ 3,000
	53140	Legal Services	Based on acquisition/easement transactions. Not budgeted.	\$ -		\$ -
	53900	Bank Service Charges/Fees	Fees associated with CD investments, but more than made up by high rates.	\$ 1,128		\$ 2,063
	54502	Contracted Services - Barkingfield	Brandywine Red Clay Alliance (BRC) contract work to maintain Barkingfield (\$6.5K). Assist volunteers with management plan, manage and coordinate volunteer events, assist with conservation easement. Open Space eligible items: Weed control, plants (\$3K), Porta potty (\$1700).	\$ 12,060	\$ 10,000	\$ 11,200
	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. Porta Potty (\$2520). Plus misc. \$2500 contracted services if needed.	\$ 62,500	\$ 61,500	\$ 63,500
	54710	Debt - Principal	10 year, \$5M loan @ 1.34%, matures 2030. Principal payment shown as expense for budget/cashflow purposes.	\$ 490,000	\$ 490,000	\$ 500,000
	54720	Debt - Interest	10 year, \$5M loan @ 1.34%, matures 2030. Interest payment.	\$ 47,972	\$ 47,972	\$ 41,406
	55300	Payments to other Gov't bodies	(blank)	\$ 40		
	55400	Parks & Prop - Anson Nxn Author	Request for 5% increase.	\$ 75,000	\$ 75,000	\$ 78,750
	56110	Capital Construction	Previously approved stabilization/ remediation work on remaining structures, some carrying to 2025. Plus farm house with lead paint & moisture containment, HVAC ductwork and repair, other potential improvements on grounds. Materials & equipment rental for trail projects completed in-house (\$140K max)	\$ 170,000	\$ 41,543	\$ 240,000
	57100	Open Space Purchases	These items are not budgeted as they often aren't known long in advance. They go through an extensive approval process when they do happen.	\$ -		\$ -

**Kennett Township 2025 Budget
Open Space**

Type	Sage Account#	Sage Acct Name	2025 Comment	2024 Budget	2024 Forecast	2025 Budget
Expense	57101	Easement Purchases	These items are not budgeted as they often aren't known long in advance. They go through an extensive approval process when they do happen.	\$ -		\$ -
	57201	Easement Expenses	These items are not budgeted as they often aren't known long in advance. They go through an extensive approval process when they do happen.	\$ -		\$ -
	57400	Veh-Equip (to capitalize)	(blank)	\$ 12,500		\$ -
Expense Total				\$ 897,202	\$ 742,284	\$ 958,532
Interfund Transfers	57020	Trns to Capital (Greenway)	Use of \$963K of loan proceeds not yet used for Greenway on Chandler Mill in accordance with Open Space Act	\$ (963,000)	\$ (963,000)	\$ -
			2024 forecast of \$0 vs. budget of \$400,000 from savings due to in-house management.	\$ (400,000)	\$ -	\$ -
Interfund Transfers Total				\$ (1,363,000)	\$ (963,000)	\$ -
Net				\$ (874,300)	\$ (315,821)	\$ 137,117

**Kennett Township 2025 Budget
Liquid Fuels**

Type	Sage Account#	Sage Acct Name	2025 Comment	2024 Budget	2024 Forecast	2025 Budget	
Revenue	Grants	45502	Liquid Fuels Grant, State	Liquid fuels revenue source is gas tax at the pump. Given the move to electric vehicles, expect reductions. Using 2%	\$ 303,745	\$ 305,581	\$ 299,469
		45503	State Road Turnback Payments	Fixed amount	\$ 25,200	\$ 25,200	\$ 25,200
	Other Income	44151	Interest Income	Rates expected to be lower in 2025	\$ 7,520	\$ 12,260	\$ 8,453
Revenue Total				\$ 336,465	\$ 343,041	\$ 333,122	
Expense	Contracted Services	56100	Capital Construction - Road Paving	2024 Finished Burrows Run and Rosedale (Bayard to McFarlan), moved to Public Works Capital cost center	\$ 500,000		
				Liquid Fuels Grant & Turnback provide ~\$330K/year; carry \$208K from prior years -> ~\$538K total available 2025; 2025 projects include McFarlan Rosedale to Hillendale (\$120K); West South Street (\$100K); Bayard Hillendale to Old Kennett (\$110K); one neighborhood TBD. Moved from Public Works cost center		\$ 487,474	\$ 538,000
Expense Total				\$ 500,000	\$ 487,474	\$ 538,000	
Net				\$ (163,535)	\$ (144,433)	\$ (204,878)	

Kennett Township 2025 Budget Library

Type	Sage Account#	Sage Acct Name	2025 Comment	2024 Budget	2024 Forecast	2025 Budget
Revenue	44151	Interest Income	Interest Income: rates are reducing. Interest income covered banking fees for last couple of		\$ 1,122	\$ 561
	40113	RE Tax - Library Milage	2/10s of a Mill dedicated to the Library	\$ 161,648	\$ 161,648	\$ 162,978
Revenue Total				\$ 161,648	\$ 162,770	\$ 163,539
Expense	53900	Bank Service Charges/Fees	Banking fees for fraud prevention and account maintenance fee	\$ 924	\$ 924	\$ 924
	55500	RE Tax - Library Distribution	Pay out all received.	\$ 161,648	\$ 161,648	\$ 162,978
Expense Total				\$ 162,572	\$ 162,572	\$ 163,902
Net				\$ (924)	\$ 198	\$ (363)
* Capital contribution is under General Fund. The Library Fund is specifically for the millage rate adopted by referendum.						

Kennett Township 2025 Budget
Sewer Operating Fund

	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025 Budget vs. 2024 Forecast	% 2025B vs. 2024F
Revenue							
Fees, Fines, Grants, Interest							
Fees	\$ 1,304,853	\$ 1,217,572	\$ 1,277,572	\$ (27,281)	-2%	\$ 60,000	5%
Other Income	\$ 19,263	\$ 35,000	\$ 35,000	\$ 15,738	82%		
Fees, Fines, Grants, Interest Total	\$ 1,324,116	\$ 1,252,572	\$ 1,312,572	\$ (11,544)	-1%	\$ 60,000	5%
Revenue Total	\$ 1,324,116	\$ 1,252,572	\$ 1,312,572	\$ (11,544)	-1%	\$ 60,000	5%
Expense							
Salaries & Benefits	\$ 153,255	\$ 153,568	\$ 166,631	\$ 13,376	9%	\$ 13,063	9%
Maintenance & Operations	\$ 1,035,816	\$ 969,720	\$ 994,457	\$ (41,359)	-4%	\$ 24,737	3%
Contracted/ Professional Services	\$ 115,550	\$ 70,771	\$ 65,422	\$ (50,128)	-43%	\$ (5,349)	-8%
Expense Total	\$ 1,304,621	\$ 1,194,058	\$ 1,226,510	\$ (78,111)	-6%	\$ 32,451	3%
Net	\$ 19,495	\$ 58,514	\$ 86,062	\$ 66,567	341%	\$ 27,549	47%

**Kennett Township 2025 Budget
Sewer (Operating)**

Type	Sage Account#	Sage Acct Name	2025 Comment	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025 Budget vs. 2024 Forecast	% 2025B vs. 2024F
Revenue	46412	Sewer Fees	24F: Collection slower than expected and budget overstated; 25: Recommending rate increase to \$17 ea additional 1,000g, Ashford Fees split out separately.	\$ 1,301,853	\$ 1,216,072	\$ 1,276,072	\$ (25,781)	-2%	\$ 60,000	5%
		Sewer Fees (Ashford)	Ashford Billed Fees = \$10.8k/qtr, reducing some to account for late payments	\$ 40,000	\$ 40,000	\$ 40,000				
	46451	Interest Income (Sewer)	24F: Avg balance increased to \$1M and interest rate !3.24%. 2025 Investing savings for capital in CDs to help offset rate pressure from Fed Funds reductions, plus growing balance.	\$ 19,263	\$ 35,000	\$ 35,000	\$ 15,738	82%		
	46499	Misc Sewer Income	Sewer Certifications	\$ 3,000	\$ 1,500	\$ 1,500	\$ (1,500)	-50%		
Revenue Total				\$ 1,364,116	\$ 1,292,572	\$ 1,352,572	\$ (11,544)	-1%	\$ 60,000	5%
Expense	51000	Salaries	Allocation of Finance and PW departments	\$ 112,111	\$ 109,998	\$ 120,333	\$ 8,222	7%	\$ 10,335	9%
	51800	Salaries, Overtime	Allocation of Finance and PW departments	\$ 4,082	\$ 6,621	\$ 6,142	\$ 2,060	50%	\$ (479)	-7%
	51920	Social Security & Medicare	Allocation of Finance and PW departments	\$ 8,803	\$ 8,894	\$ 9,625	\$ 822	9%	\$ 731	8%
	51940	Unemployment Taxes	(blank)	\$ -	\$ -	\$ -				
	51960	Medical & Dental Insurance	Allocation of Finance and PW departments	\$ 23,602	\$ 23,357	\$ 25,444	\$ 1,842	8%	\$ 2,088	9%
	51970	Employee Pension Plan	(blank)			\$ -				
	51980	Life, Disability, H&L Insurance	Allocation of Finance and PW departments	\$ 1,201	\$ 1,216	\$ 1,292	\$ 91	8%	\$ 76	6%
	51990	Employee Savings Plan	Allocation of Finance and PW departments	\$ 3,456	\$ 3,482	\$ 3,794	\$ 338	10%	\$ 313	9%
	52160	Small Equipment	(blank)	\$ 4,480	\$ -	\$ -	\$ (4,480)	-100%		
	52500	Maintenance Supplies	24/25: Combined with Repair & Maint	\$ 340	\$ 200	\$ -	\$ (340)	-100%	\$ (200)	-100%
	53130	Engineering Services	Ashford-specific Engineering Expenses - keeping contingency + \$1k for Chapt 94	\$ 4,000	\$ 3,000	\$ 4,000			\$ 1,000	33%
			(blank)							
			2024F: Act 537 Phase I and Planning (\$23k cost savings via Ted)+general assistance (\$15k) and annual Chapt 94 report (\$8.5k); 2025: Act 537 (\$10k)+General Assistance + Chapt 94	\$ 63,500	\$ 40,825	\$ 33,500	\$ (30,000)	-47%	\$ (7,325)	-18%
	53140	Legal Services	24F/25: \$10k for contingency	\$ 30,000	\$ 10,000	\$ 10,000	\$ (20,000)	-67%		
	53190	Sewer Water Readings	No expected change in water rate from CWA	\$ 2,000	\$ 1,500	\$ 2,000			\$ 500	33%
	53420	Printing & Advertising	Cost of Sewer Bills printed and mailed - \$750/quarter	\$ 3,554	\$ 3,554	\$ 3,000	\$ (554)	-16%	\$ (554)	-16%
	53510	Property & Liability Insurance	2025 Budget: 9 pump stations @ \$292ea + 4% of equipment and general liability	\$ 5,111	\$ 4,577	\$ 4,864	\$ (247)	-5%	\$ 287	6%
	53600	Utilities	(blank)		\$ -	\$ -				
			Electricity - contracted rate until March 2025 - expecting 12.3% increase for remainder of 2025	\$ 21,546	\$ 21,546	\$ 24,196	\$ 2,650	12%	\$ 2,650	12%
		Utilities (Ashford)	Split out Ashford utilities.	\$ 2,276	\$ 2,400	\$ 2,695	\$ 419	18%	\$ 295	12%
53640	Sewer Treatment, KS Borough	Reduced for in-house certified sewer inspections formerly done by KSB + additional Smith-Kotler homes and Kennett Pointe at estimated 5k gallons per house per quarter	\$ 810,000	\$ 810,000	\$ 766,000	\$ (44,000)	-5%	\$ (44,000)	-5%	
53641	Sewer Treatment, E Marlborough	4 quarters @ \$15,065 each	\$ 60,260	\$ 60,260	\$ 60,260					

**Kennett Township 2025 Budget
Sewer (Operating)**

Type	Sage Account#	Sage Acct Name	2025 Comment	2024 Budget	2024 Forecast	2025 Budget	\$ 2025 Budget vs. 2024 Budget	% 2025B vs. 2024B	\$ 2025 Budget vs. 2024 Forecast	% 2025B vs. 2024F
Expense	53700	Repair & Maintenance Services	24F: video inspection pushed; 25: Annual meter calibration 3 meters (\$1800)+PS Maint 9 PS (\$6600)+Generator maint 9 PS (\$4100) + Contingency for emergencies (\$10000)+video inspection of sewer gravity mains (3 @\$2.60/LF) (\$54,912)	\$ 74,412	\$ 30,000	\$ 77,500	\$ 3,088	4%	\$ 47,500	158%
	53701	Repair & Maint - Ashford PS	24F: No major emergencies - removing most of the contingency; 2025: Keeping the same as 2024B - Regular maint \$1296/mth (\$15552)+PreDoc pumping/sand beds (\$4800)+ wet well 3x year (\$1815)+\$1500/mth emergency contingency	\$ 40,167	\$ 23,167	\$ 40,167			\$ 17,000	73%
	53702	Repair & Maint - Creek Rd	Sewer Pumping Creek Rd - Keeping contingency for 24F and 25	\$ 2,500	\$ 2,500	\$ 2,500				
	53900	Bank Service Charges/Fees	CC fees	\$ 13,000	\$ 15,000	\$ 15,000	\$ 2,000	15%		
	54200	Dues & Subscriptions	Moved Pa Rural Water from GF to Sewer for actuals and 2025.	\$ 1,000	\$ 970	\$ 970	\$ (30)	-3%		
	54520	IT Services	Annual maint agreement for sewer billing system	\$ 9,000	\$ 9,175	\$ 9,200	\$ 200	2%	\$ 25	0%
	54521	IT Systems - Finance/Accounting	Allocation of GL (15% of total; 5% annual increase)	\$ 5,431	\$ 4,152	\$ 5,657	\$ 226	4%	\$ 1,505	36%
	54600	Training & Conferences	25: Possibility of sewer courses for Ted and PJ	\$ 1,000	\$ -	\$ 1,000			\$ 1,000	100%
	55300	Payments to other Gov't bodies	Chapter 302 Annual Fee	\$ 65	\$ 65	\$ 65				
	59999	Miscellaneous Expenses	(blank)	\$ -	\$ -	\$ -				
Expense Total				\$ 1,306,897	\$ 1,196,458	\$ 1,229,205	\$ (77,692)	-6%	\$ 32,747	3%
Net				\$ 57,219	\$ 96,114	\$ 123,367	\$ 66,148	116%	\$ 27,253	28%

Kennett Township 2022 Budget Sewer (Capital)

Type	Sage Account#	Sage Acct Name	2025 Comment	2024 Budget	2024 Forecast	2025 Budget
Revenue	46411	Sewer Tapping Fee	24F: additional 8 edus for the Pointe; 25: 72 Smith Kotler homes at reduced rate of \$2237 per edu for Borough. Township portion is development building Rosedale Road Pump Station	\$ 270,692	\$ 256,060	\$ 161,064
	49215	Transfer from Other Fund	Transfer from Special Revenue to Sewer (ARPA Grant) for Rosedale PS and Force Main	\$ 536,000	\$ 379,680	\$ 316,320
Revenue Total				\$ 806,692	\$ 635,740	\$ 477,384
Expense	56110	Capital Construction	24F/25: Accounting change - Expense is now a revenue being funded by ARPA and depreciated over the life of the assets.	\$ 536,000	\$ -	\$ -
	57400	Veh-Equip (to capitalize)	2023F: Sewer pump (\$11k); 2024: \$5k contingency	\$ 5,000	\$ -	\$ -
	53642	Sewer Tapping Passthrough	Passthrough of incoming tapping fees @ \$2237/edu	\$ 82,769	\$ 73,821	\$ 161,064
	58200	Depreciation Expense - Other	Existing Infrastructure Depreciation		\$ 54,734	\$ 54,734
	58300	Depreciation Expense - Buildings	Existing Building Depreciation; new Rosedale PS WIP until 2026		\$ 90,386	\$ 90,386
	58400	Depreciation Expense - Equipment	Includes Depreciation for utility truck in 2024 + existing assets		\$ 8,151	\$ 22,551
Expense Total				\$ 623,769	\$ 227,092	\$ 328,735
Net				\$ 182,923	\$ 408,648	\$ 148,649