

# YTD Financial Performance

We are progressing well against our tight break-even budget.

While most variances are due to one/two-time events (ARPA grant), we are seeing strong underlying tax revenue and some expense favorability.

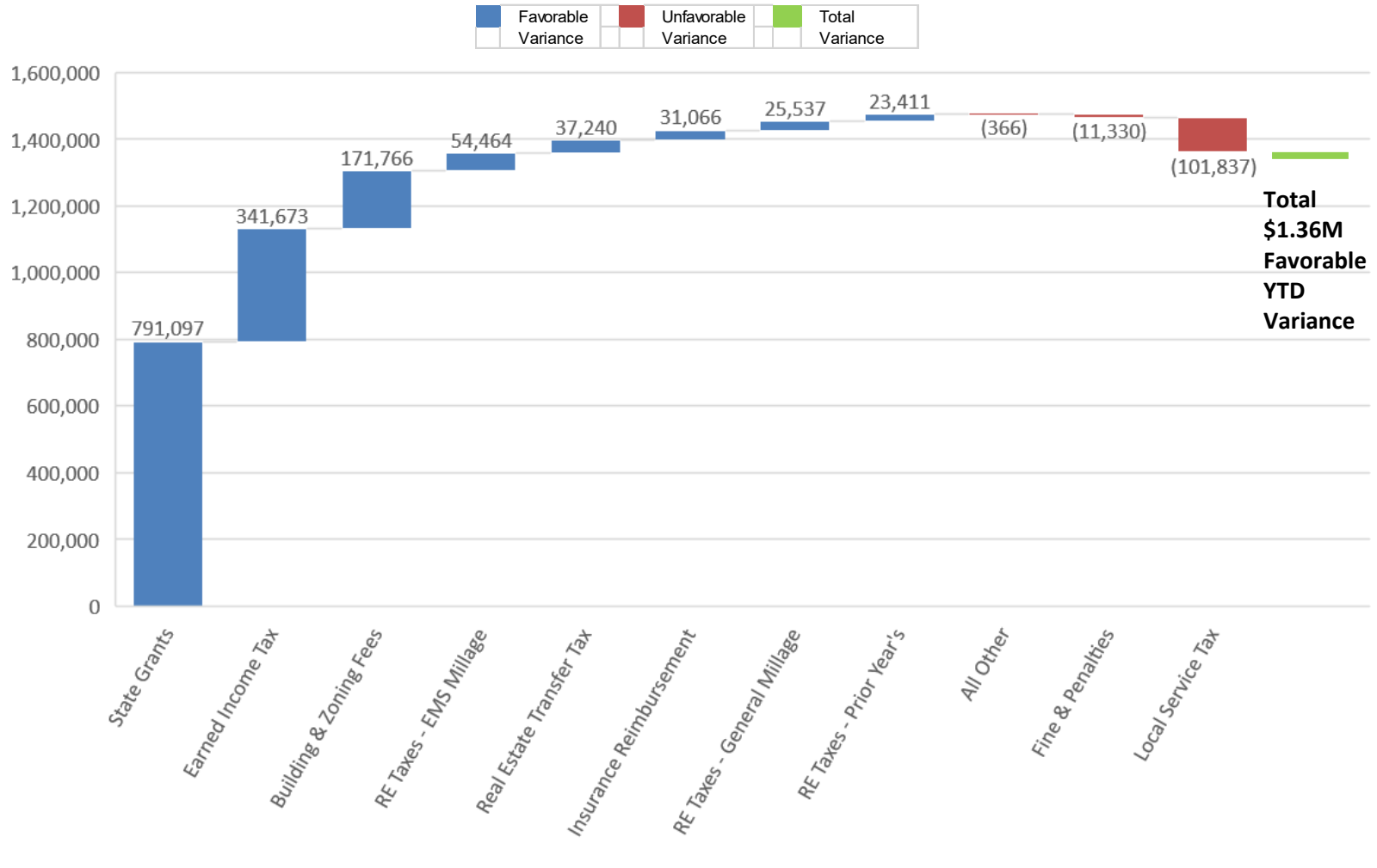
We will dive deeper as we get into the budget process to understand thoroughly.

There is also potential to make some conscious choices about what projects/purchases to take on this fall vs. hold-off. There are many demands for resources.

## General Fund Revenue & Expense vs. Budget

	01/01/2021 Through 08/31/2021			Year Ending 12/31/2021		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs. FY Budget
▼ Net income						
▼ Revenue						
▶ Taxes	4,729,570	4,349,082	380,488	4,770,501	5,226,000	(455,499)
▶ Fees, Fines, Grants, Interest	1,400,964	418,731	982,233	1,440,559	865,986	574,573
Total Revenue	6,130,534	4,767,813	1,362,721	6,211,060	6,091,986	119,074
▼ Expense						
▶ Salaries & Benefits	1,963,879	2,082,212	(118,333)	1,963,988	3,313,491	(1,349,503)
▶ Maintenance & Operations	463,799	576,005	(112,206)	526,691	777,430	(250,739)
▶ Contracted/ Professional Services	521,277	317,481	203,797	562,014	676,720	(114,707)
▶ Community & Economic Development	218,876	145,616	73,259	221,624	164,800	56,824
▶ Fire & Ambulance	444,620	455,332	(10,712)	448,976	692,457	(243,480)
▶ Fraud Investigation	92,788	0	92,788	99,812	0	99,812
Total Expense	3,705,239	3,576,646	128,593	3,823,105	5,624,898	(1,801,793)
▼ Transfers to Capital Fund						
▶ Capital Transfer/Expense	10,476	225,000	(214,524)	10,475	465,000	(454,525)
Total Transfers to Capital Fund	10,476	225,000	(214,524)	10,475	465,000	(454,525)
<b>Total Net income</b>	<b>2,414,819</b>	<b>966,167</b>	<b>1,448,653</b>	<b>2,377,480</b>	<b>2,089</b>	<b>2,375,391</b>

### General Fund Revenue Variance to YTD Budget



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

We will dive deeper during the budget process

+ \$435K ARPA Grant (restricted)

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

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

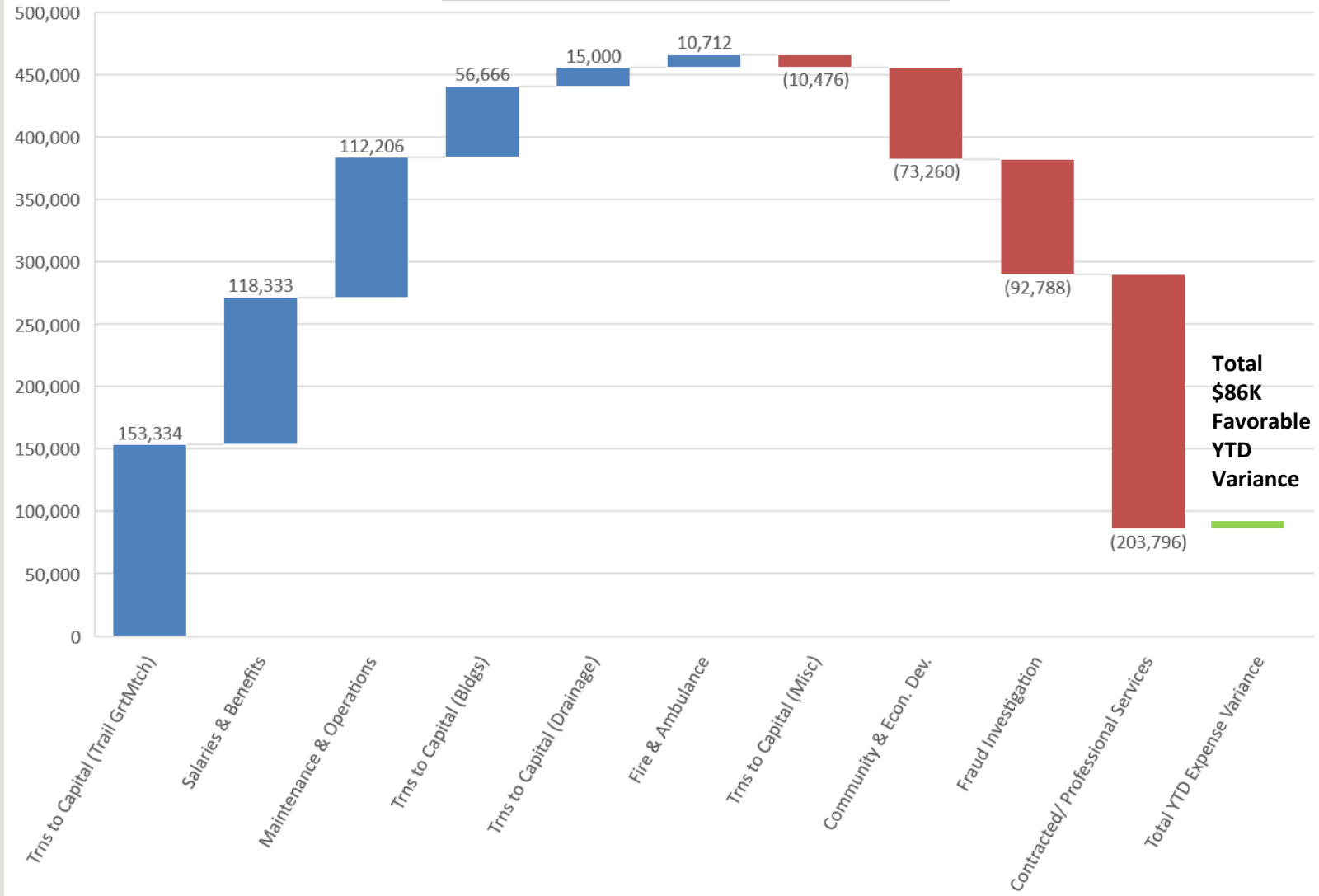
+ \$172K Building permit revenue driven by a large commercial project

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

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

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

### General Fund Expense Variance vs. YTD Budget



General Fund Expenses are favorable to YTD budget by \$86K

There is room to make some conscious choices about what to complete this year vs. hold off.

\$153K in lower transfers to Capital for Grant Match given much of this year's Trail spend is engineering design (see negative variance on Contracted/Prof)

\$118K in Salary & Benefits due to open positions and lower than expected health care costs for new hires.

\$112K in Maintenance & Operations: expect some favorability at end of year, but largely timing

\$57K for delaying Garage roof replacement due to supply limitations and high costs.

\$15K for large drainage project due to timing

\$11K Fire & Ambulance; timing of hydrant expense

-\$72K in unbudgeted contribution to TLC, carrying over from last year

-\$93K purposely unbudgeted Fraud Investigation/Recovery expenses

-\$204K in Contracted/Professional Services primarily due to Trail Engineering Expenses (offset by delay in Grant Match and reimbursement for prior grant expenses)

# The Preliminary Budget Schedule

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- Internal preparations are underway
- October 6<sup>th</sup> BOS meeting: First public discussion: General Fund Revenue & begin Expenses
- October 20<sup>th</sup> BOS meeting: Expense session 2
- November 3<sup>rd</sup> BOS meeting: Revisit expenses as needed; Open Space & Sewer Funds
- November 18<sup>th</sup> BOS Meeting: Full P&L review; revisit prior areas to begin making tough decisions to close the expected gap
- December 1<sup>st</sup> BOS Meeting: Final view/decisions for entire proposed budget; Request authorization to advertise for required 20-day public review
- December 15<sup>th</sup> BOS Meeting: *(No budget discussion. Still under 20-day review period.)*
- *Special Meeting* Week of December 27<sup>th</sup>: Approval of Final Budget
  - **Alternate to Special Meeting in December is special meeting in Oct or Nov and move all up.**



All w/o Escrow

**Kennett Township**  
**Balance Sheet by Fund**  
 As of September 13, 2021

	All Funds							All Funds
	General Fund	Capital Fund	Liquid Fuels Fund	Open Space Fund	Library Fund	Traffic Impact Fee	Sewer Fund	
	01/01/2021 Through 08/31/2021	01/01/2021 Through 08/31/2021	01/01/2021 Through 08/31/2021	01/01/2021 Through 08/31/2021	01/01/2021 Through 08/31/2021	01/01/2021 Through 08/31/2021	01/01/2021 Through 08/31/2021	01/01/2021 Through 08/31/2021
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>Assets</b>								
Current Assets	5,229,144	13,694	(253,534)	3,781,321	10,042	77,578	409,319	9,267,565
Interfund Due from								
Due from General Fund	0	0	0	767,108	0	0	543,986	1,311,094
Due from Open Space Fund	88,038	0	0	0	0	0	0	88,037
Due from Sewer Fund	295,787	0	0	0	0	0	0	295,788
Due from Escrow Fund	164,933	0	0	0	0	0	0	164,932
Due from Capital Fund	18,139	0	0	0	0	0	0	18,139
Total Interfund Due from	566,897	0	0	767,108	0	0	543,986	1,877,990
<b>Total Assets</b>	<b>5,796,041</b>	<b>13,694</b>	<b>(253,534)</b>	<b>4,548,429</b>	<b>10,042</b>	<b>77,578</b>	<b>953,305</b>	<b>11,145,555</b>
<b>Liabilities and Net Assets</b>								
Liabilities								
Short-term Liabilities	5,199	0	0	0	0	0	3,970	9,169
Long Term Liabilities	0	0	0	5,000,000	0	0	0	5,000,000
Interfund Due to								
Due to General Fund	3,273	18,139	0	88,038	0	0	292,514	401,964
Due To Open Space Fund	767,000	0	0	0	0	0	0	767,000
Due to Sewer Fund	543,986	0	0	0	0	0	0	543,986
Due to Escrow Fund	33,977	0	0	0	0	0	0	33,977
Total Interfund Due to	1,348,236	18,139	0	88,038	0	0	292,514	1,746,927
Total Liabilities	1,353,435	18,139	0	5,088,038	0	0	296,484	6,756,096
Net Assets								
Net Assets								
Fund Balance	2,027,787	60,231	30,104	(1,196,666)	6,789	77,492	777,545	1,783,282
Total Net Assets	2,027,787	60,231	30,104	(1,196,666)	6,789	77,492	777,545	1,783,282
Change In Net Assets								
Operating Revenue	6,130,534	10,516	25,342	714,307	156,231	86	544,158	7,581,174
Expenditures	3,715,715	75,192	0	57,250	152,978	0	664,882	4,666,017
Change In Net Assets	2,414,819	(64,676)	25,342	657,057	3,253	86	(120,724)	2,915,157
Total Net Assets	4,442,606	(4,445)	55,446	(539,609)	10,042	77,578	656,821	4,698,439
<b>Total Liabilities and Net Assets</b>	<b>5,796,041</b>	<b>13,694</b>	<b>55,446</b>	<b>4,548,429</b>	<b>10,042</b>	<b>77,578</b>	<b>953,305</b>	<b>11,454,535</b>



All w/o Escrow

Kennett Township  
**Statement of Revenues and Expenditures**  
 All Funds Except Escrow  
 As of September 13, 2021

	All Funds							
	General Fund	Capital Fund	Liquid Fuels Fund	Open Space Fund	Library Fund	Traffic Impact Fee	Sewer Fund	All Funds
	01/01/2021 Through 08/31/2021	01/01/2021 Through 08/31/2021	01/01/2021 Through 08/31/2021	01/01/2021 Through 08/31/2021	01/01/2021 Through 08/31/2021	01/01/2021 Through 08/31/2021	01/01/2021 Through 08/31/2021	01/01/2021 Through 08/31/2021
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>Net income</b>								
Revenue								
Taxes	4,729,570	0	0	713,307	156,191	0	0	5,599,068
Fees, Fines, Grants, Interest	1,400,964	41	312,316	1,000	40	85	544,157	2,258,604
<b>Total Revenue</b>	<b>6,130,534</b>	<b>41</b>	<b>312,316</b>	<b>714,307</b>	<b>156,231</b>	<b>85</b>	<b>544,157</b>	<b>7,857,672</b>
Expense								
Salaries & Benefits	1,963,879	0	0	0	0	0	78,552	2,042,432
Maintenance & Operations	463,799	0	0	0	152,978	0	545,370	1,162,147
Contracted/ Professional Services	521,277	21,564	0	0	0	0	40,959	583,800
Community & Economic Development	218,876	9,044	0	57,250	0	0	0	285,171
Fire & Ambulance	444,620	0	0	0	0	0	0	444,620
Capital Expense	0	44,584	0	0	0	0	0	44,583
Fraud Investigation	92,788	0	0	0	0	0	0	92,788
<b>Total Expense</b>	<b>3,705,239</b>	<b>75,192</b>	<b>0</b>	<b>57,250</b>	<b>152,978</b>	<b>0</b>	<b>664,881</b>	<b>4,655,541</b>
Transfers to Capital Fund								
Capital Transfer/Expense	10,476	0	0	0	0	0	0	10,476
<b>Total Transfers to Capital Fund</b>	<b>10,476</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,476</b>
<b>Total Net income</b>	<b>2,414,819</b>	<b>(75,151)</b>	<b>312,316</b>	<b>657,057</b>	<b>3,253</b>	<b>85</b>	<b>(120,724)</b>	<b>3,191,655</b>



General Fund  
**Revenue & Expense vs Budget - Summary**  
 As of September 13, 2021

	01/01/2021 Through 08/31/2021			Year Ending 12/31/2021		Actual vs. FY Budget
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	
<b>Net income</b>						
Revenue						
Taxes	4,729,570	4,349,082	380,488	4,770,501	5,226,000	(455,499)
Fees, Fines, Grants, Interest	1,400,964	418,731	982,233	1,440,559	865,986	574,573
<b>Total Revenue</b>	<b>6,130,534</b>	<b>4,767,813</b>	<b>1,362,721</b>	<b>6,211,060</b>	<b>6,091,986</b>	<b>119,074</b>
Expense						
Salaries & Benefits	1,963,879	2,082,212	(118,333)	1,963,988	3,313,491	(1,349,503)
Maintenance & Operations	463,799	576,005	(112,206)	526,691	777,430	(250,739)
Contracted/ Professional Services	521,277	317,481	203,797	562,014	676,720	(114,707)
Community & Economic Development	218,876	145,616	73,259	221,624	164,800	56,824
Fire & Ambulance	444,620	455,332	(10,712)	448,976	692,457	(243,480)
Fraud Investigation	92,788	0	92,788	99,812	0	99,812
<b>Total Expense</b>	<b>3,705,239</b>	<b>3,576,646</b>	<b>128,593</b>	<b>3,823,105</b>	<b>5,624,898</b>	<b>(1,801,793)</b>
Transfers to Capital Fund						
Capital Transfer/Expense	10,476	225,000	(214,524)	10,475	465,000	(454,525)
<b>Total Transfers to Capital Fund</b>	<b>10,476</b>	<b>225,000</b>	<b>(214,524)</b>	<b>10,475</b>	<b>465,000</b>	<b>(454,525)</b>
<b>Total Net income</b>	<b>2,414,819</b>	<b>966,167</b>	<b>1,448,653</b>	<b>2,377,480</b>	<b>2,089</b>	<b>2,375,391</b>

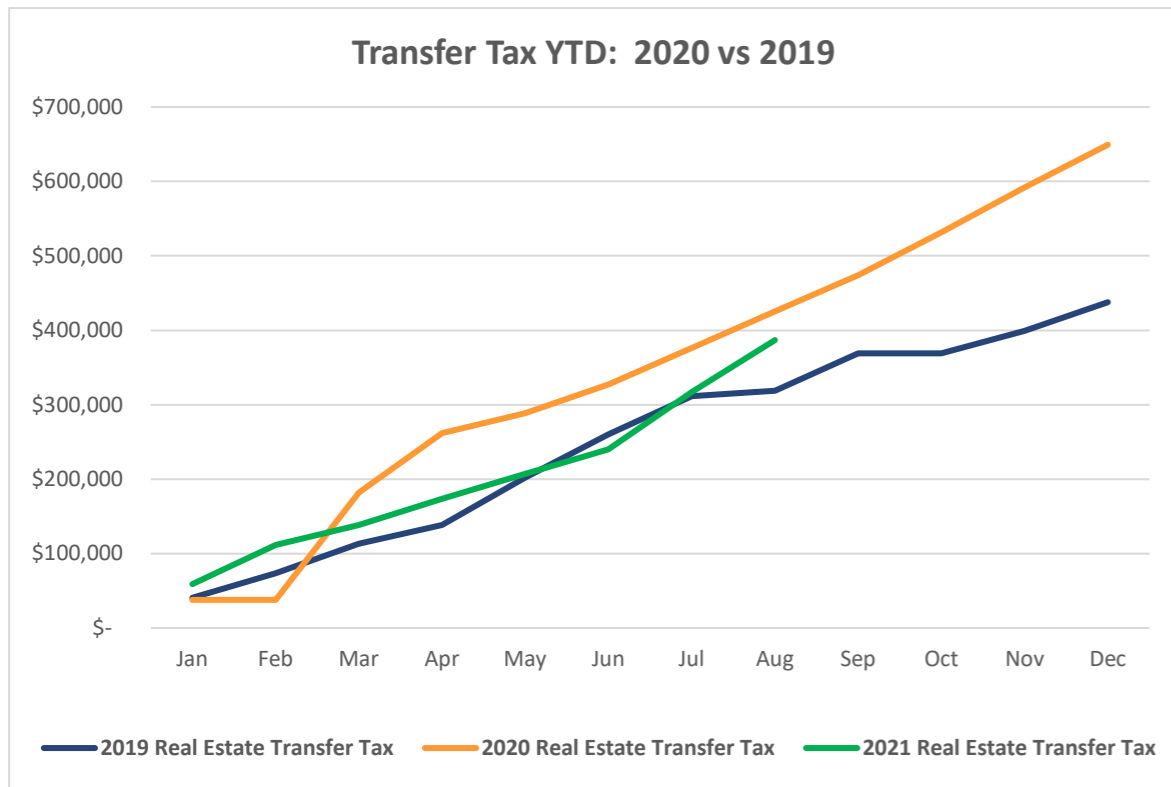
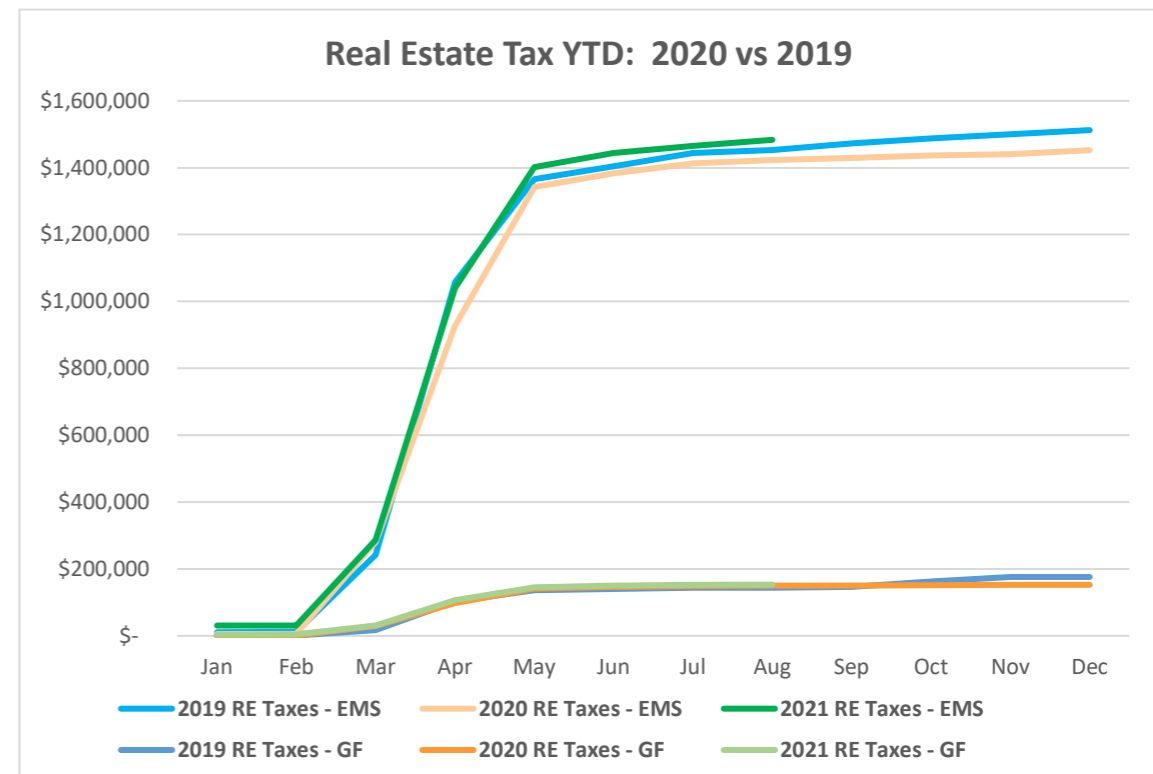
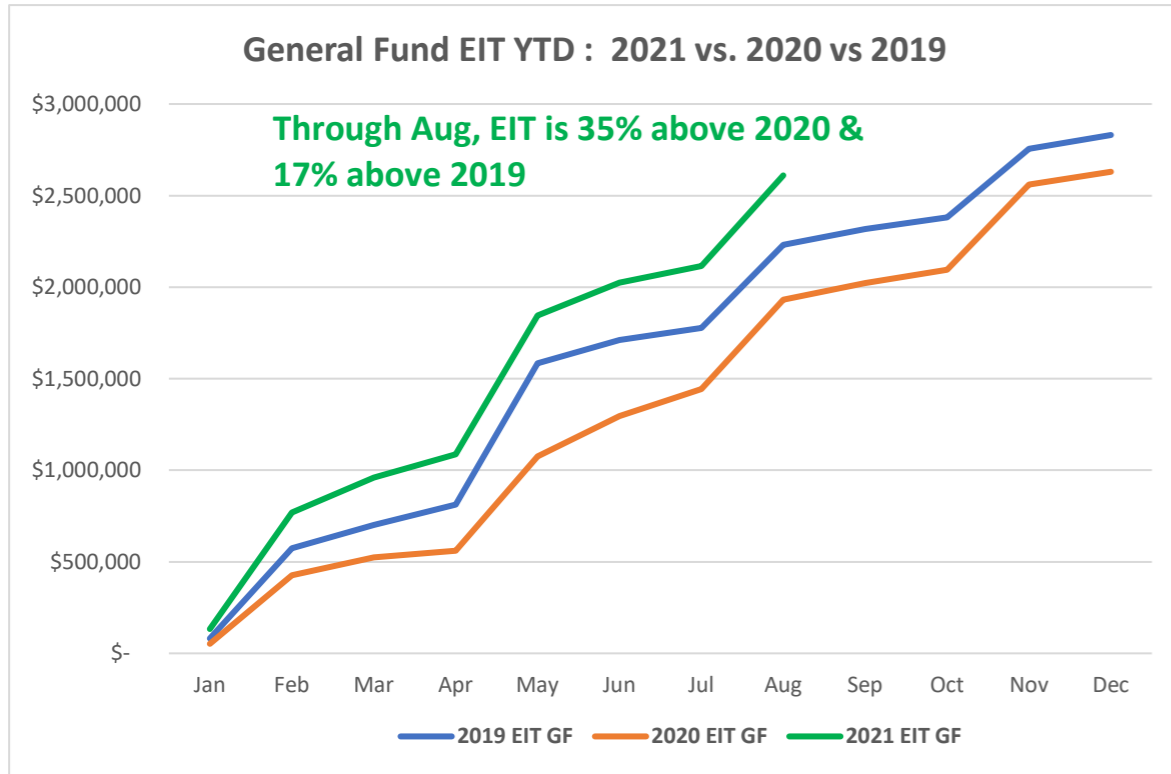


**General Fund  
Revenue vs Budget  
As of September 13, 2021**

	01/01/2021 Through 08/31/2021			Year Ending 12/31/2021		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs. FY Budget
<b>Revenue</b>						
<b>Taxes</b>						
40111 - RE Taxes - General Millage	153,203	127,666	25,537	153,203	156,000	(2,797)
40112 - RE Taxes - EMS Millage	1,483,419	1,428,955	54,464	1,483,419	1,488,000	(4,581)
40120 - RE Taxes - Prior Year's	40,077	16,667	23,411	40,077	25,000	15,077
41011 - Real Estate Transfer Tax	386,835	349,594	37,240	427,766	480,000	(52,234)
41021 - Earned Income Tax	2,610,175	2,268,501	341,673	2,610,175	2,877,000	(266,825)
41050 - Local Service Tax	55,861	157,699	(101,837)	55,861	200,000	(144,139)
<b>Total Taxes</b>	<b>4,729,570</b>	<b>4,349,082</b>	<b>380,488</b>	<b>4,770,501</b>	<b>5,226,000</b>	<b>(455,499)</b>
<b>Fees, Fines, Grants, Interest</b>						
42180 - Cable Franchise Fee	107,519	107,000	518	133,577	180,000	(46,423)
42250 - Road Opening Permits	865	334	532	865	500	365
43149 - Fine & Penalties	24,004	35,333	(11,330)	24,004	53,000	(28,996)
44151 - Interest Income	1,476	2,000	(523)	1,476	3,000	(1,524)
45415 - Recycling Grant	22,118	22,000	118	22,118	22,000	118
45417 - State Grants	791,097	0	791,097	791,097	0	791,097
45601 - Public Utility Revenue	0	4,000	(4,000)	0	6,000	(6,000)
45604 - Liquor Licenses	800	267	533	800	400	400
45605 - State Pension Aid	0	0	0	0	137,867	(137,867)
45607 - Foreign Fire Insurance Act	0	0	0	0	71,000	(71,000)
45704 - Private Grant	2,841	0	2,841	2,841	0	2,841
46134 - Zoning Hearing Fees	5,000	5,333	(333)	5,000	8,000	(3,000)
46148 - Misc Income	366	0	366	366	0	366
46159 - Sale of Copies, Supplies	1,439	1,533	(94)	1,460	2,300	(840)
46218 - Overtime Reimbursement	3,870	10,000	(6,131)	3,869	15,000	(11,131)
46240 - Building & Zoning Fees	325,099	153,334	171,766	332,887	230,000	102,887
46242 - Rental Registration Fees	1,400	2,000	(600)	1,500	3,000	(1,500)
46246 - UCC Fees - Act 45	671	533	137	680	800	(120)
46298 - Misc Zoning & Building Fees	1,925	3,000	(1,075)	1,950	4,500	(2,550)
46299 - Misc Police Income	0	334	(333)	0	500	(500)
46399 - Misc Public Works Income	4,369	2,333	2,036	4,944	3,500	1,444
46560 - Health Insurance Reimbursement	37,573	37,315	258	40,657	55,972	(15,315)
46561 - Worker's Comp. Insur. Reimb.	0	0	0	0	23,105	(23,105)
48311 - Street Light Fees	2,848	5,165	(2,316)	2,848	5,165	(2,317)
49110 - Proceeds from Sale of Fixed Asset	7,700	0	7,700	7,700	0	7,700
49199 - Insurance Reimbursement	57,984	26,917	31,066	59,920	40,377	19,543
<b>Total Fees, Fines, Grants, Interest</b>	<b>1,400,964</b>	<b>418,731</b>	<b>982,233</b>	<b>1,440,559</b>	<b>865,986</b>	<b>574,573</b>
<b>Total Revenue</b>	<b>6,130,534</b>	<b>4,767,813</b>	<b>1,362,721</b>	<b>6,211,060</b>	<b>6,091,986</b>	<b>119,074</b>



# Tax Revenue: 2021 vs. 2020 vs. 2019



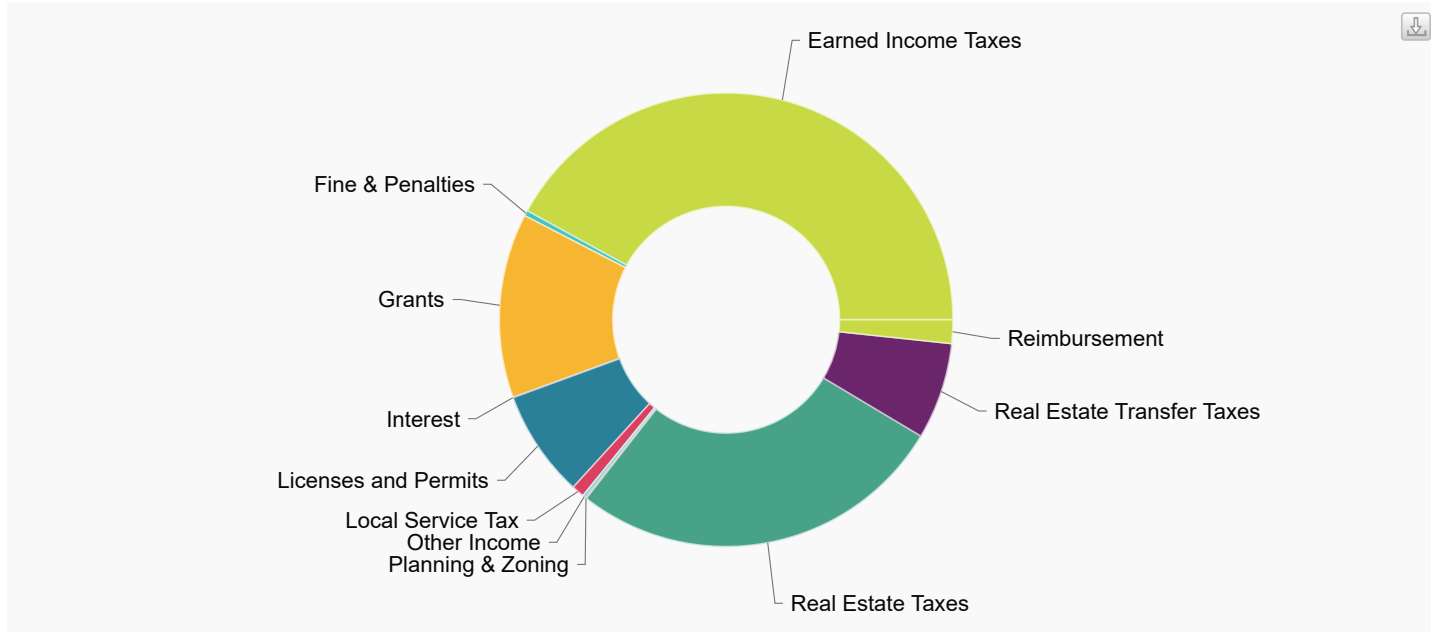
## 2021 EIT Revenue is 35% ahead of 2020 & 17% ahead of 2019.

- While this is very exciting, vs. 2020 it is primarily due to correction and catch up on overdue payments from past years and filing date extensions from 2020. The increase over 2019 is an indication of strong employment trends.
- We received more detailed data from Keystone and will analyze the drivers when workload permits.

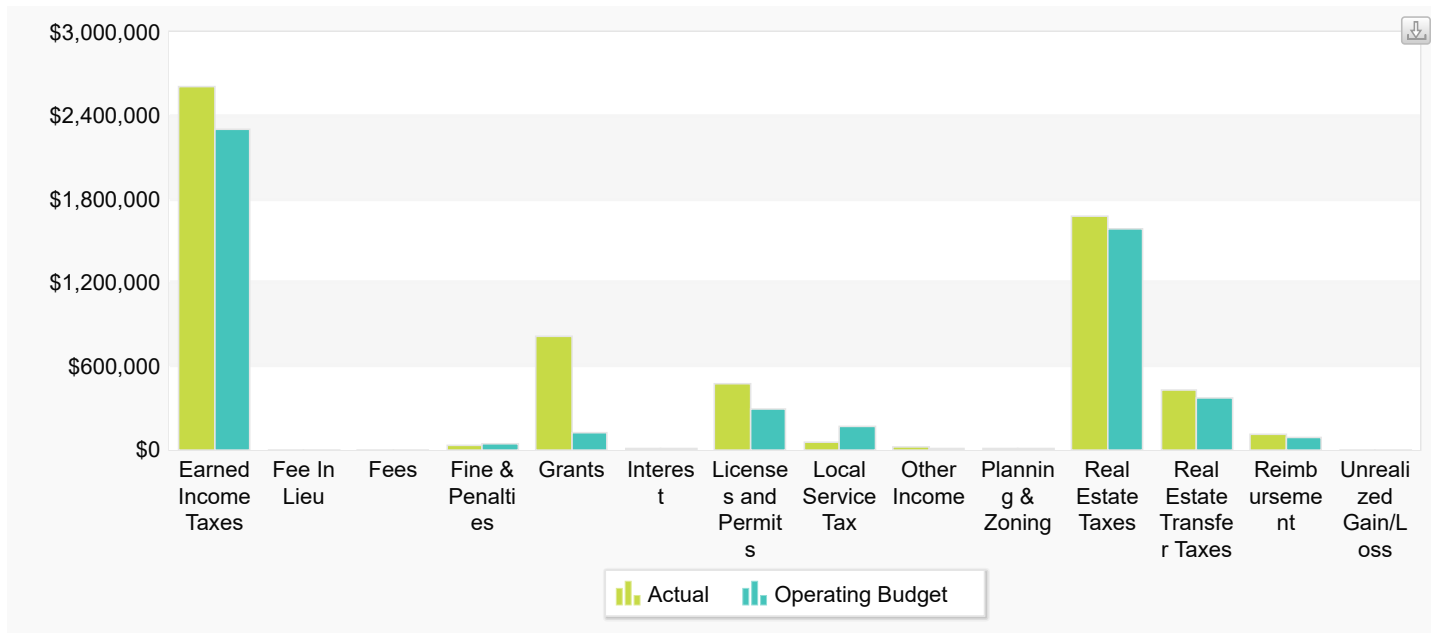
## Real Estate Tax collection trending favorably; indication of strong collections & new properties

Real Estate Transfer tax indicates sales are still strong but 9% below 2020 and 21% above 2019. They are exceeding YTD budget expectations by \$37K.

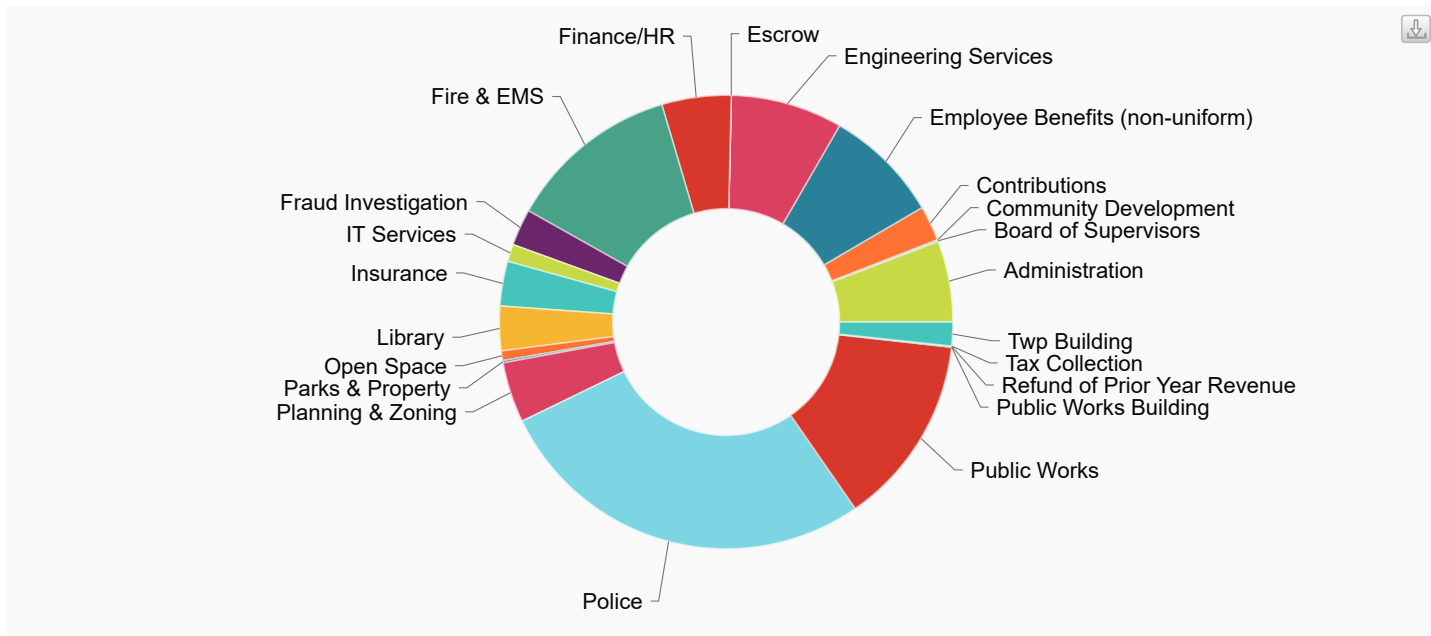
**GENERAL FUND REVENUE YTD**



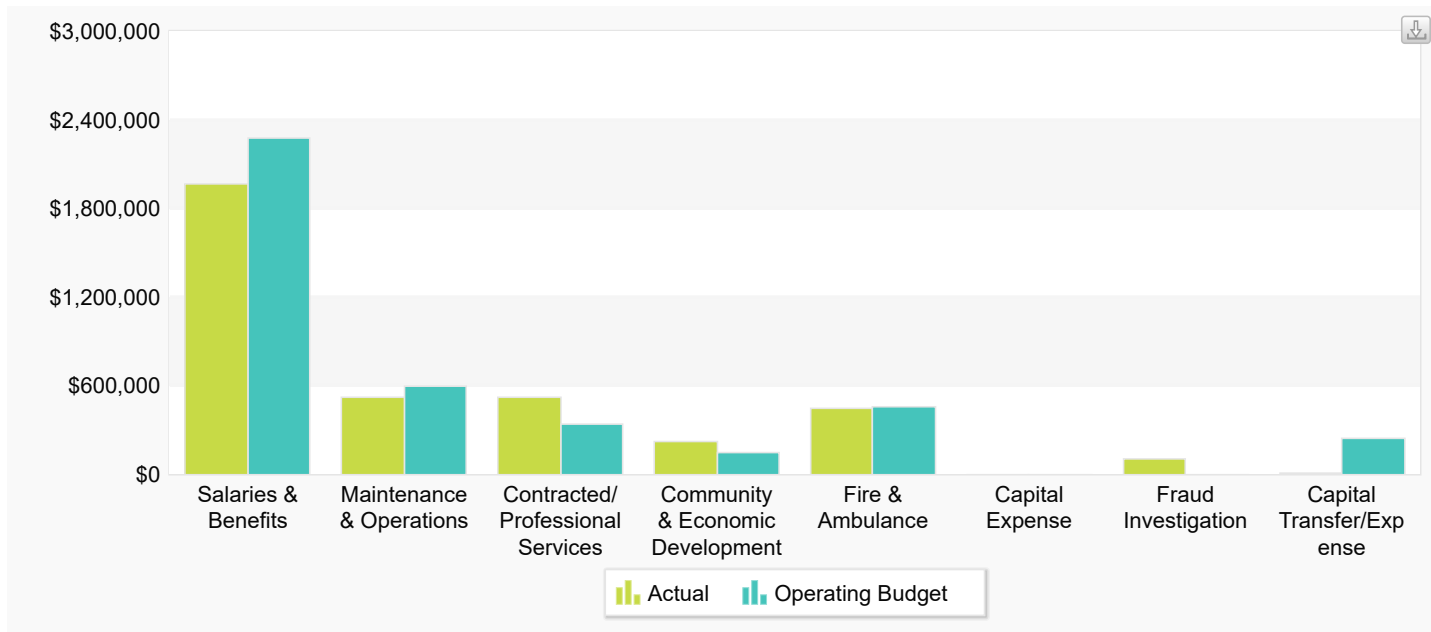
**GENERAL FUND REVENUE VS. BUDGET YTD**



**GENERAL FUND OPERATING EXPENSE BY DEPT YTD**



**EXP BY CATEGORY VS BUDGET YTD**





400--Board of Supervisors

General Fund  
**Expenses by Dept vs Budget**  
As of September 13, 2021

	01/01/2021 Through 08/31/2021			Year Ending 12/31/2021		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
<b>Expenses - All</b>						
51000 - Salaries	3,750	7,500	(3,750)	3,750	11,250	(7,500)
<b>Total Expenses - All</b>	<b>3,750</b>	<b>7,500</b>	<b>(3,750)</b>	<b>3,750</b>	<b>11,250</b>	<b>(7,500)</b>



401--Administration

General Fund  
**Expenses by Dept vs Budget**  
 As of September 13, 2021

	01/01/2021 Through 08/31/2021			Year Ending 12/31/2021		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
<b>Expenses - All</b>						
51000 - Salaries	130,364	138,265	(7,901)	130,364	207,398	(77,033)
51800 - Salaries, Overtime	2,156	4,017	(1,862)	2,156	6,025	(3,871)
52100 - Office supplies, equip, furnit.	3,884	5,334	(1,449)	4,403	8,000	(3,596)
53110 - Auditing Services	12,500	19,000	(6,500)	12,500	38,000	(25,500)
53140 - Legal Services	45,115	30,000	15,115	47,300	45,000	2,299
53420 - Printing & Advertising	3,229	4,000	(770)	3,229	6,000	(2,770)
53900 - Bank Service Charges/Fees	4,298	4,160	137	4,297	6,240	(1,943)
54200 - Dues & Subscriptions	5,596	4,333	1,263	5,597	6,500	(903)
54500 - Contracted Services	639	5,000	(4,360)	8,319	7,500	819
54600 - Training & Conferences	395	8,000	(7,605)	395	12,000	(11,605)
59999 - Miscellaneous Expenses	1,922	5,333	(3,412)	2,392	8,000	(5,609)
<b>Total Expenses - All</b>	<b>210,098</b>	<b>227,442</b>	<b>(17,344)</b>	<b>220,952</b>	<b>350,663</b>	<b>(129,712)</b>



402--Finance/HR

General Fund  
**Expenses by Dept vs Budget**  
As of September 13, 2021

	01/01/2021 Through 08/31/2021			Year Ending 12/31/2021		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
<b>Expenses - All</b>						
51000 - Salaries	187,801	199,689	(11,888)	187,801	299,533	(111,732)
51800 - Salaries, Overtime	1,062	3,153	(2,090)	1,062	4,730	(3,667)
<b>Total Expenses - All</b>	<b>188,863</b>	<b>202,842</b>	<b>(13,978)</b>	<b>188,863</b>	<b>304,263</b>	<b>(115,399)</b>



406--Twp Building

General Fund  
**Expenses by Dept vs Budget**  
 As of September 13, 2021

	01/01/2021 Through 08/31/2021			Year Ending 12/31/2021		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
<b>Expenses - All</b>						
52100 - Office supplies, equip, furnit.	0	0	0	503	0	503
52500 - Maintenance Supplies	1,443	0	1,443	1,637	0	1,637
53600 - Utilities	25,370	30,000	(4,630)	28,700	45,000	(16,300)
53601 - Utilities (The Pines)	4,438	1,537	2,901	4,597	2,305	2,292
53700 - Repair & Maintenance Services	6,411	31,666	(25,255)	6,561	47,500	(40,940)
54500 - Contracted Services	19,590	33,334	(13,744)	19,589	50,000	(30,410)
54520 - IT Services	0	0	0	2,790	0	2,789
59999 - Miscellaneous Expenses	0	1,333	(1,333)	126	2,000	(1,873)
<b>Total Expenses - All</b>	<b>57,252</b>	<b>97,870</b>	<b>(40,618)</b>	<b>64,503</b>	<b>146,805</b>	<b>(82,302)</b>



408--Engineering Services

**General Fund**  
**Expenses by Dept vs Budget**  
 As of September 13, 2021

	01/01/2021 Through 08/31/2021			Year Ending 12/31/2021		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
<b>Expenses - All</b>						
53130 - Engineering Services	27,126	12,000	15,126	27,639	18,000	9,639
53131 - Engineering Services - MS4	5,595	11,000	(5,405)	5,595	217,000	(211,405)
53132 - Engineering Serv -Grant Writing	17,510	11,667	5,844	17,510	17,500	10
53133 - Engineering Serv -Traffic	17,571	0	17,571	18,645	0	18,645
53134 - Planning Serv & Landscape Arch	0	3,333	(3,334)	0	5,000	(5,000)
53170 - Trail Consultant	219,625	10,000	209,625	235,473	15,000	220,473
54541 - Grant Expenses (Match)	0	667	(667)	0	1,000	(1,000)
<b>Total Expenses - All</b>	<b>287,427</b>	<b>48,667</b>	<b>238,761</b>	<b>304,862</b>	<b>273,500</b>	<b>31,362</b>





409--Public Works Building

General Fund  
**Expenses by Dept vs Budget**  
As of September 13, 2021

	01/01/2021 Through 08/31/2021		Year Ending 12/31/2021	
	YTD Act (Prior Mth)	YTD Actual vs Budget	YTD Act (Today)	Actual vs FY Budget
<b>Expenses - All</b>				
53600 - Utilities	(12)	(12)	(12)	(12)
53700 - Repair & Maintenance Services	1,978	1,978	1,978	1,978
<b>Total Expenses - All</b>	<b>1,966</b>	<b>1,966</b>	<b>1,966</b>	<b>1,966</b>



410--Police

**General Fund**  
**Expenses by Dept vs Budget**  
 As of September 13, 2021

	01/01/2021 Through 08/31/2021			Year Ending 12/31/2021		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
<b>Expenses - All</b>						
51000 - Salaries	639,701	664,597	(24,896)	639,701	996,896	(357,195)
51800 - Salaries, Overtime	42,504	40,667	1,837	42,504	61,000	(18,495)
51830 - Salaries, Overtime Reimbursable	3,870	10,000	(6,130)	3,870	15,000	(11,131)
51831 - Salaries, STD (Reimbursable)	33,808	33,800	8	33,808	40,376	(6,568)
51910 - Uniform Maintenance	0	500	(500)	0	4,750	(4,750)
51920 - Social Security & Medicare	54,639	53,811	828	54,639	80,717	(26,078)
51940 - Unemployment Taxes	4,125	4,900	(775)	4,125	4,900	(775)
51960 - Medical & Dental Insurance	118,437	136,662	(18,226)	118,437	204,994	(86,557)
51970 - Employee Pension Plan	0	0	0	0	81,100	(81,100)
51980 - Life, Disability, H&L Insurance	8,298	11,161	(2,862)	8,298	16,740	(8,442)
51990 - Employee Savings Plan	18,456	21,160	(2,704)	18,456	31,741	(13,285)
52100 - Office supplies, equip, furnit.	1,217	1,334	(117)	1,230	2,000	(770)
52102 - Detective Supplies	0	1,666	(1,666)	0	2,500	(2,500)
52170 - Police Equipment	6,212	5,334	878	6,212	8,000	(1,788)
52310 - Gasoline/Diesel	14,311	6,000	8,312	16,448	9,000	7,448
52380 - Uniforms	8,239	6,666	1,572	8,522	10,000	(1,478)
52470 - Community Policing Supplies	0	667	(667)	0	1,000	(1,000)
53140 - Legal Services	8,548	33,333	(24,785)	9,133	50,000	(40,867)
53240 - Cell Phone Expense	5,200	5,720	(520)	5,200	8,580	(3,380)
53540 - Worker's Comp. Insurance	0	0	0	0	40,570	(40,570)
53720 - Vehicle Maintenance & Repair	8,681	5,000	3,681	10,743	7,500	3,243
54200 - Dues & Subscriptions	504	1,667	(1,163)	504	2,500	(1,996)
54500 - Contracted Services	35,650	33,333	2,317	35,650	50,000	(14,350)
54520 - IT Services	19,913	26,734	(6,821)	21,544	40,100	(18,556)
54600 - Training & Conferences	2,438	10,000	(7,561)	2,337	15,000	(12,663)
54610 - Tuition Reimbursement	2,226	3,333	(1,108)	2,226	5,000	(2,774)
55300 - Payments to other Gov't bodies	2,500	1,667	834	2,500	2,500	0
59999 - Miscellaneous Expenses	3,160	10,000	(6,841)	3,405	15,000	(11,595)
<b>Total Expenses - All</b>	<b>1,042,637</b>	<b>1,129,712</b>	<b>(87,075)</b>	<b>1,049,492</b>	<b>1,807,464</b>	<b>(757,972)</b>



411--Fire & EMS

General Fund  
**Expenses by Dept vs Budget**  
As of September 13, 2021

	01/01/2021 Through 08/31/2021			Year Ending 12/31/2021		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
<b>Expenses - All</b>						
51000 - Salaries	500	0	500	500	0	500
53540 - Worker's Comp. Insurance	19,258	23,105	(3,847)	19,258	23,105	(3,847)
53630 - Hydrant Service	26,136	36,848	(10,712)	30,492	55,272	(24,780)
55301 - Foreign Fire Tax Contributions	0	0	0	0	71,000	(71,000)
55302 - EMS Commission Funding	418,484	418,484	0	418,484	566,185	(147,700)
<b>Total Expenses - All</b>	<b>464,378</b>	<b>478,437</b>	<b>(14,059)</b>	<b>468,734</b>	<b>715,562</b>	<b>(246,827)</b>



414--Planning & Zoning

**General Fund**  
**Expenses by Dept vs Budget**  
 As of September 13, 2021

	01/01/2021 Through 08/31/2021			Year Ending 12/31/2021		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
<b>Expenses - All</b>						
51000 - Salaries	109,089	153,955	(44,866)	109,089	230,933	(121,844)
51170 - Salaries, Planning Commission	3,300	3,300	0	3,300	6,600	(3,300)
51800 - Salaries, Overtime	581	667	(86)	581	1,000	(419)
52400 - Act 45 Fees	895	800	95	895	1,200	(305)
53072 - Zoning Hearing Board	8,131	11,765	(3,635)	8,419	17,648	(9,229)
53140 - Legal Services	0	3,334	(3,333)	0	5,000	(5,000)
54200 - Dues & Subscriptions	325	333	(8)	399	500	(101)
54500 - Contracted Services	31,790	38,000	(6,210)	31,791	57,000	(25,209)
54520 - IT Services	0	0	0	3,960	0	3,960
54541 - Grant Expenses (Match)	5,920	3,333	2,587	5,919	5,000	919
59999 - Miscellaneous Expenses	508	8,334	(7,826)	508	12,500	(11,992)
<b>Total Expenses - All</b>	<b>160,539</b>	<b>223,821</b>	<b>(63,282)</b>	<b>164,861</b>	<b>337,381</b>	<b>(172,520)</b>



430--Public Works

**General Fund**  
**Expenses by Dept vs Budget**  
 As of September 13, 2021

	01/01/2021 Through 08/31/2021			Year Ending 12/31/2021		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
<b>Expenses - All</b>						
51000 - Salaries	263,981	289,333	(25,353)	263,981	434,000	(170,019)
51800 - Salaries, Overtime	20,188	10,450	9,738	20,188	19,000	1,188
52160 - Small Equipment	5,302	3,334	1,970	5,751	5,000	751
52310 - Gasoline/Diesel	10,356	6,666	3,688	11,291	10,000	1,291
52380 - Uniforms	6,642	5,334	1,310	7,055	8,000	(945)
52451 - Stone	15,441	20,000	(4,559)	16,687	20,000	(3,313)
52452 - Skin Patching	0	20,000	(20,000)	0	20,000	(20,000)
52453 - Skin Patching Oil	17,806	8,000	9,805	18,873	8,000	10,873
52454 - Black Top	0	10,000	(10,000)	0	10,000	(10,000)
52455 - Drainage Materials	5,316	6,666	(1,351)	5,316	10,000	(4,684)
52456 - Line Painting	0	30,000	(30,000)	0	30,000	(30,000)
52457 - Oil & Chip	0	33,000	(33,000)	43,155	33,000	10,155
52460 - Supplies, Signs	4,002	6,000	(1,997)	4,041	6,000	(1,959)
52461 - Snow & Ice Control Supplies	48,859	22,500	26,359	48,859	45,000	3,859
52500 - Maintenance Supplies	10,605	2,667	7,938	11,619	4,000	7,619
53600 - Utilities	11,737	14,000	(2,263)	12,256	21,000	(8,744)
53610 - Electric, Street Lights	2,685	920	1,765	3,076	1,380	1,696
53680 - PA One Call	360	667	(307)	439	1,000	(561)
53690 - Household Hazardous Waste Disp	1,297	1,500	(203)	1,297	3,000	(1,703)
53700 - Repair & Maintenance Services	0	0	0	328	0	328
53720 - Vehicle Maintenance & Repair	15,536	10,000	5,536	15,889	15,000	889
53740 - Maintenance, Traffic Signals	11,889	6,000	5,889	11,889	9,000	2,889
54500 - Contracted Services	17,281	11,666	5,615	17,281	17,500	(219)
54520 - IT Services	0	0	0	140	0	140
59999 - Miscellaneous Expenses	0	334	(334)	0	500	(500)
<b>Total Expenses - All</b>	<b>469,283</b>	<b>519,037</b>	<b>(49,754)</b>	<b>519,411</b>	<b>730,380</b>	<b>(210,969)</b>



486--Insurance

General Fund  
**Expenses by Dept vs Budget**  
As of September 13, 2021

	01/01/2021 Through 08/31/2021			Year Ending 12/31/2021		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
<b>Expenses - All</b>						
53510 - Property & Liability Insurance	81,591	86,500	(4,909)	81,591	86,500	(4,909)
53530 - Bonds	0	5,896	(5,896)	2,450	8,800	(6,350)
53540 - Worker's Comp. Insurance	37,706	39,602	(1,896)	37,706	39,602	(1,896)
<b>Total Expenses - All</b>	<b>119,297</b>	<b>131,998</b>	<b>(12,701)</b>	<b>121,747</b>	<b>134,902</b>	<b>(13,155)</b>



487--Employee Benefits (non-uniform)

**General Fund**  
**Expenses by Dept vs Budget**  
 As of September 13, 2021

	01/01/2021 Through 08/31/2021			Year Ending 12/31/2021		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
<b>Expenses - All</b>						
51000 - Salaries	29,758	0	29,758	29,758	0	29,758
51832 - Auto Allowance	2,400	2,400	0	2,400	3,600	(1,200)
51920 - Social Security & Medicare	57,248	61,195	(3,947)	57,248	91,792	(34,545)
51940 - Unemployment Taxes	6,257	7,350	(1,093)	6,257	7,350	(1,092)
51960 - Medical & Dental Insurance	168,151	157,142	11,008	168,258	235,714	(67,455)
51961 - Medical Expenses (Reimb. Insur)	18,505	24,674	(6,168)	18,506	37,011	(18,506)
51962 - Post Employment Medical (COBRA)	0	7,159	(7,159)	0	10,738	(10,738)
51970 - Employee Pension Plan	0	0	0	0	116,545	(116,545)
51980 - Life, Disability, H&L Insurance	9,741	8,562	1,179	9,741	12,843	(3,102)
51990 - Employee Savings Plan	22,984	22,810	175	22,984	34,215	(11,230)
59999 - Miscellaneous Expenses	60	1,333	(1,274)	60	2,000	(1,940)
<b>Total Expenses - All</b>	<b>315,104</b>	<b>292,625</b>	<b>22,479</b>	<b>315,212</b>	<b>551,808</b>	<b>(236,595)</b>



492--Interfund Transfers

General Fund  
**Expenses by Dept vs Budget**  
As of September 13, 2021

	01/01/2021 Through 08/31/2021			Year Ending 12/31/2021		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
<b>Expenses - All</b>						
57000 - Trns to Capital (Misc)	10,476	0	10,476	10,476	0	10,476
57020 - Trns to Capital (Trail GrtMtch)	0	153,333	(153,334)	0	230,000	(230,000)
57060 - Trns to Capital (Drainage)	0	15,000	(15,000)	0	150,000	(150,000)
57070 - Trns to Capital (Bldgs)	0	56,667	(56,666)	0	85,000	(85,000)
<b>Total Expenses - All</b>	<b>10,476</b>	<b>225,000</b>	<b>(214,524)</b>	<b>10,476</b>	<b>465,000</b>	<b>(454,524)</b>





Expense Central GF--Expense Central Mgmt GF

**General Fund**  
**Expenses by Dept vs Budget**  
 As of September 13, 2021

Expense	01/01/2021 Through 08/31/2021			Year Ending 12/31/2021		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
Community & Economic Development						
52462 - Supplies - Barkingfield Park	1,926	0	1,926	3,474	0	3,474
55200 - Mushroom Festival	2,500	2,500	0	2,500	2,500	0
55303 - Contribution - Park & Rec Board	0	0	0	0	10,000	(10,000)
55304 - Contribution - Library Bldg	121,000	121,000	0	121,000	121,000	0
55305 - Deer Management Committee	0	0	0	0	250	(250)
55401 - Kennett Area Senior Center	0	0	0	0	2,000	(2,000)
55402 - Historic Kennett Square	20,000	20,000	0	20,000	20,000	0
55403 - Brandywine Red Clay Alliance	950	950	0	950	1,950	(1,000)
55405 - SCCOOT transportation service	0	0	0	0	4,000	(4,000)
55407 - Brandywine Vly Scenic Byway Com	0	0	0	500	600	(100)
55411 - Historic Commission	500	500	0	1,200	1,500	(300)
55413 - Contributions - TLC	72,000	0	72,000	72,000	0	72,000
<b>Total Community &amp; Economic Development</b>	<b>218,876</b>	<b>144,950</b>	<b>73,926</b>	<b>221,624</b>	<b>163,800</b>	<b>57,824</b>
Fraud Investigation						
53140 - Legal Services	82,546	0	82,546	89,570	0	89,570
59999 - Miscellaneous Expenses	10,242	0	10,242	10,242	0	10,242
<b>Total Fraud Investigation</b>	<b>92,788</b>	<b>0</b>	<b>92,788</b>	<b>99,812</b>	<b>0</b>	<b>99,812</b>
<b>Total Expense</b>	<b>311,664</b>	<b>144,950</b>	<b>166,714</b>	<b>321,436</b>	<b>163,800</b>	<b>157,636</b>