



Department Head Report

Prepared By: Amy Heinrich: Finance & HR Director, Treasurer

Date Prepared: November 10, 2022

Date Presented: November 16, 2022

Financial Performance

Through October 2022, General Fund tax revenue excluding recovery is \$119K below our year-to-date (YTD) budget expectations & \$197K above prior YTD revenue. This 2.3% under YTD budget & driven by many factors.

- Through October, General Fund Earned Income Tax is below last year by \$42K or 1.5% and below YTD budget by \$132K or 4.6%. This is an improvement from September and the 3rd straight month the gap has closed.
- Through October, Real Estate Taxes are \$168K or 10% higher than last year driven by the tax increase. They are in line with budget expectations.
- Real Estate Transfer tax is slightly behind both prior year-to-date and budget year-to-date by \$24K (5%) and \$12K (3%), respectively.
- The Local Service Tax was new in 2021, so there was a lag in collections. It appears collections are going well and likely catching up as receipts are exceeding last year and budget expectations.
- Other revenue is now \$28K or 2% above our year-to-date budget. These sources are highly variable on timing.
- Recovery is not a budgeted item but includes \$735K from a settlement.

Operating Expenses are running \$37K or 1% below the year-to-date budget. Excluding the fraud recovery efforts, all other expenses are \$167K below year-to-date budget. Administration legal expenses are far exceeding budget due to the cost of the ethics review. Police overtime is also exceeding budget. This is largely driven by filling all open shifts to ensure there are always two patrol officers on duty. To reduce overtime, we are beginning to leave weekday day shifts open and depending on back-up from the Detective, School Resource Officer and Chief. Reimbursable overtime is also running high, but we are reimbursed for this expense. These overages are offset by open staff positions and timing of maintenance and contractor expenses.

Other Department Efforts

- **Budget:** The 2023 budget has been approved for advertising. It can be found on our [website](#). We originally intended to have the final approval at the November 16th Board meeting. Due to the timing of advertising and associated requirements, the final budget will be approved in December.
 - In summary, the 2023 Budget is extremely tight given large increases in expenses for Police, Fire & EMS along with other inflationary pressures and large capital projects. Reductions have already been made in most discretionary places and we have declined many requests from Department Heads. These cuts are explained throughout the budget presentation. The budget includes a half of a mill Real Estate Tax increase (avg \$123 per parcel) which will produce about \$405K in revenue. Funding of our capital needs and projects will require some use of reserves (~\$40K in 2022 and \$485K in 2023) and leveraging Open Space maintenance funds and the Open Space loan proceeds not in use for Open Space eligible trail projects. This can work for 2023, however further prioritization or additional grants/funding sources will be needed to reduce the draw on reserves.
- **Audit:** Given budget and other priorities, we have not been able to focus on our 2021 audit. With the budget workload behind us, we are now resuming audit efforts. We expect to finish the work in December but final documents will be available in the new year.



All w/o Escrow

Kennett Township
Balance Sheet by Fund
 As of November 10, 2022

	All Funds								
	General Fund	Capital Fund	Special Grant Revenue Fund	Liquid Fuels Fund	Open Space Fund	Library Fund	Traffic Impact Fee	Sewer Fund	All Funds
	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Assets									
Current Assets	6,187,058	207,033	892,625	14,226	2,635,726	6,839	127,181	571,009	10,641,698
Interfund Due from									
Due from General Fund	0	0	0	0	783,457	0	0	543,987	1,327,443
Due from Open Space Fund	(118)	0	0	0	0	0	0	0	(118)
Due from Sewer Fund	(5,642)	0	0	0	0	0	0	0	(5,642)
Due from Escrow Fund	(868)	0	0	0	0	0	0	0	(869)
Due from Capital Fund	103,983	0	0	0	0	0	0	0	103,983
Total Interfund Due from	97,355	0	0	0	783,457	0	0	543,987	1,424,797
Total Assets	6,284,413	207,033	892,625	14,226	3,419,183	6,839	127,181	1,114,996	12,066,495
Liabilities and Net Assets									
Liabilities									
Short-term Liabilities	80,386	0	0	0	0	0	0	3,970	84,355
Long Term Liabilities	0	0	0	0	4,545,000	0	0	0	4,545,000
Interfund Due to									
Due to General Fund	0	103,983	0	0	(118)	0	0	(5,643)	98,223
Due To Open Space Fund	783,456	0	0	0	0	0	0	0	783,457
Due to Sewer Fund	543,987	0	0	0	0	0	0	0	543,986
Total Interfund Due to	1,327,443	103,983	0	0	(118)	0	0	(5,643)	1,425,666
Total Liabilities	1,407,829	103,983	0	0	4,544,882	0	0	(1,673)	6,055,021
Net Assets									
Net Assets									
Fund Balance	3,776,681	583,933	454,770	15,418	(341,050)	6,830	77,557	620,501	5,194,641
Total Net Assets	3,776,681	583,933	454,770	15,418	(341,050)	6,830	77,557	620,501	5,194,641
Change In Net Assets									
Operating Revenue	7,369,769	867,315	437,855	323,808	833,561	159,279	49,624	1,409,825	11,451,033
Expenditures	6,269,866	1,348,198	0	325,000	1,618,210	159,270	0	913,657	10,634,200
Change In Net Assets	1,099,903	(480,883)	437,855	(1,192)	(784,649)	9	49,624	496,168	816,833
Total Net Assets	4,876,584	103,050	892,625	14,226	(1,125,699)	6,839	127,181	1,116,669	6,011,474
Total Liabilities and Net Assets	6,284,413	207,033	892,625	14,226	3,419,183	6,839	127,181	1,114,996	12,066,495



All w/o Escrow

Kennett Township Statement of Revenues and Expenditures All Funds Except Escrow As of November 10, 2022

	All Funds								
	General Fund	Capital Fund	Special Grant Revenue Fund	Liquid Fuels Fund	Open Space Fund	Library Fund	Traffic Impact Fee	Sewer Fund	All Funds
	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Net income									
Revenue									
Taxes	5,171,182	0	0	0	827,364	159,272	0	0	6,157,817
Fees, Fines, Grants, Interest	1,463,369	148	437,856	323,808	669,347	7	49,624	1,409,825	4,353,983
Fraud Recovery	735,217	0	0	0	0	0	0	0	735,217
Transfers in from other Funds									
Transfer from General Fund	0	867,166	0	0	0	0	0	0	867,167
Total Transfers in from other Funds	0	867,166	0	0	0	0	0	0	867,167
Total Revenue	7,369,768	867,314	437,856	323,808	1,496,711	159,279	49,624	1,409,825	12,114,184
Expense									
Salaries & Benefits	3,009,221	0	0	0	0	0	0	95,804	3,105,025
Maintenance & Operations	563,914	182,603	0	0	0	159,270	0	734,003	1,639,791
Contracted/ Professional Services	587,294	382,882	0	0	62,190	0	0	59,243	1,091,609
Community & Economic Development	219,521	83,710	0	0	1,525,568	0	0	0	1,828,799
Debt Service									
Debt - Interest	0	0	0	0	30,452	0	0	0	30,452
Total Debt Service	0	0	0	0	30,452	0	0	0	30,452
Fire & Ambulance	892,761	0	0	0	0	0	0	0	892,761
Capital Expense	0	699,002	0	325,000	0	0	0	24,607	1,048,609
Fraud Investigation	129,988	0	0	0	0	0	0	0	129,988
Total Expense	5,402,699	1,348,197	0	325,000	1,618,210	159,270	0	913,657	9,767,034
Transfers to Other Funds									
Transfers to other Funds									
Trns to Capital (Misc)	91,958	0	0	0	0	0	0	0	91,958
Trns to Capital (Rt82/1/Ccroft)	374,468	0	0	0	0	0	0	0	374,468

*Does not include Escrow Fund

Created on: 11/10/2022



All w/o Escrow

Kennett Township
Statement of Revenues and Expenditures
 All Funds Except Escrow
 As of November 10, 2022

	All Funds								
	General Fund	Capital Fund	Special Grant Revenue Fund	Liquid Fuels Fund	Open Space Fund	Library Fund	Traffic Impact Fee	Sewer Fund	All Funds
	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022	01/01/2022 Through 10/31/2022
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Trns to Capital (Greenway)	288,370	0	0	0	0	0	0	0	288,369
Trns to Capital (Other Road Resurfacing)	112,371	0	0	0	0	0	0	0	112,371
Total Transfers to other Funds	<u>867,167</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>867,166</u>
Total Transfers to Other Funds	<u>867,167</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>867,166</u>
Total Net income	<u>1,099,902</u>	<u>(480,883)</u>	<u>437,856</u>	<u>(1,192)</u>	<u>(121,499)</u>	<u>9</u>	<u>49,624</u>	<u>496,168</u>	<u>1,479,984</u>



General Fund
Revenue & Expense Year-to-Date vs Prior Year
 As of November 10, 2022

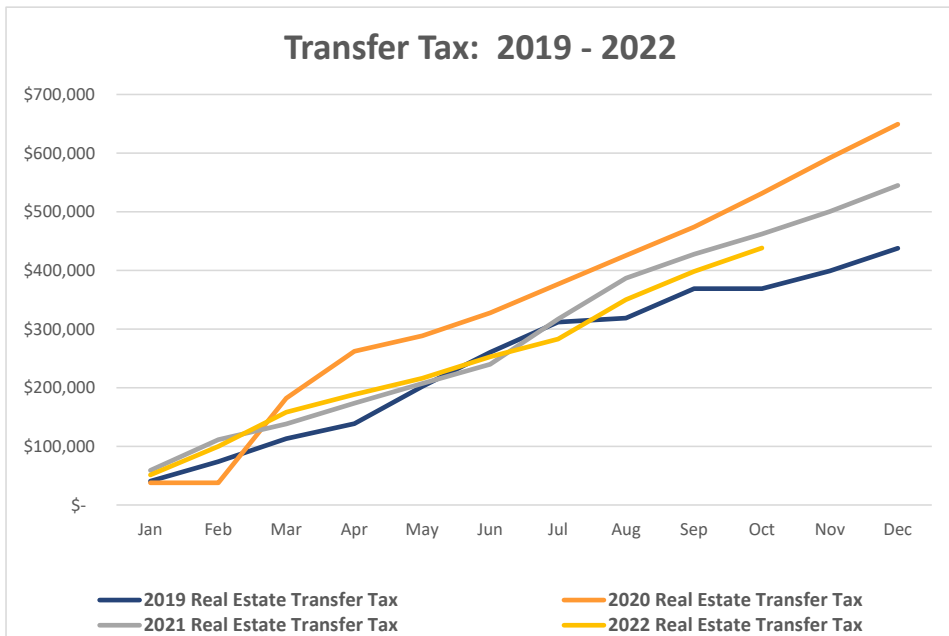
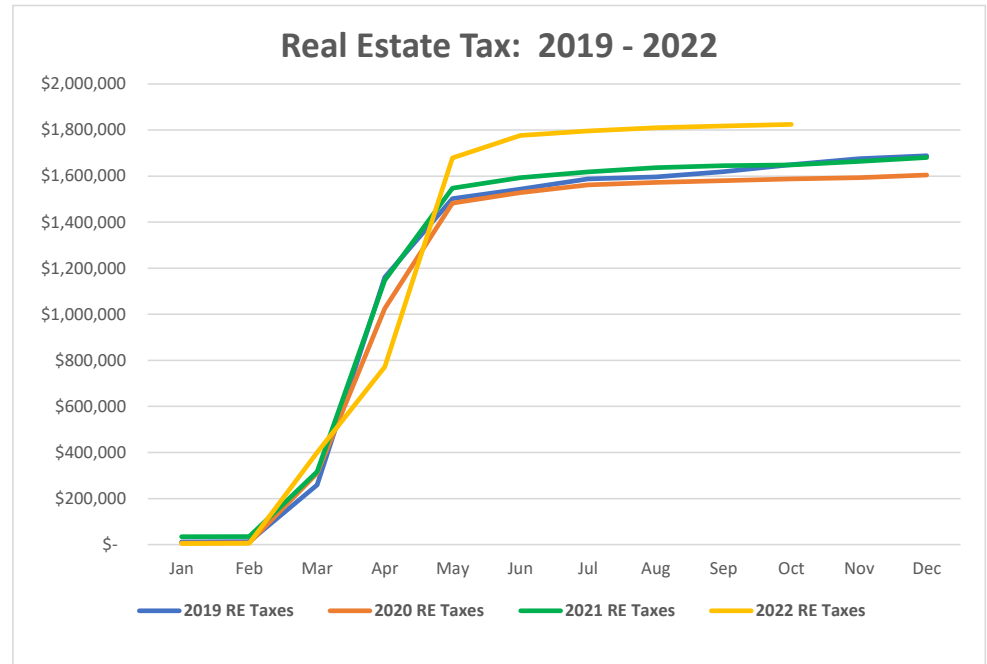
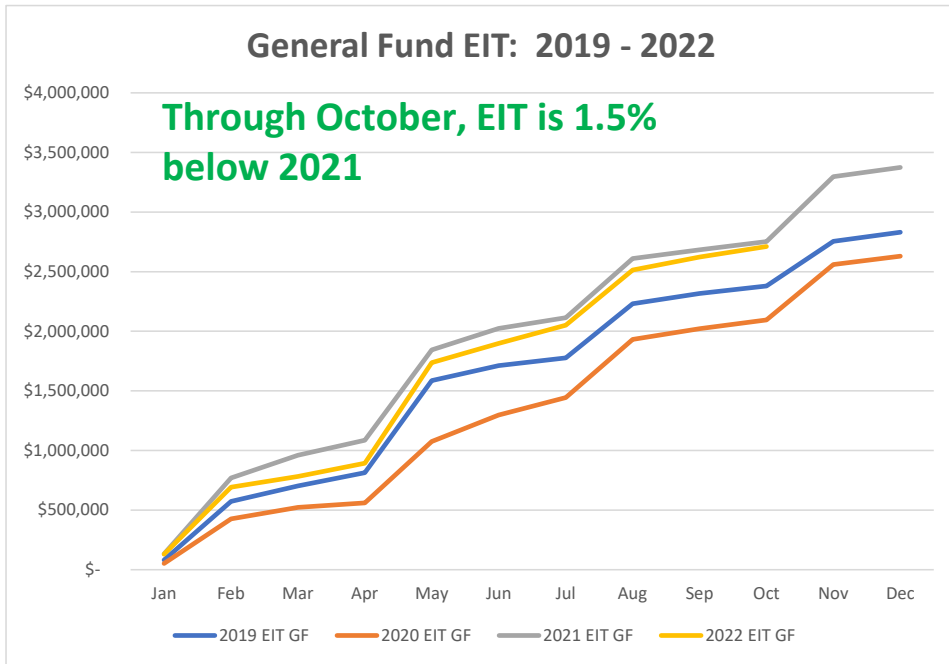
	Year To Date 10/31/2022 <small>YTD Actual</small>	Year To Date 10/31/2022 <small>YTD Budget</small>	Variance <small>YTD Act vs Budget</small>	Prior YTD 10/31/2021 <small>Prior YTD</small>	Variance <small>YTD Act vs Prior YTD</small>
Net income					
Revenue					
Taxes					
40111 - RE Taxes - General Millage	1,819,690	1,846,746	(27,056)	155,113	1,664,577.00
40112 - RE Taxes - EMS Millage	5,017	0	5,017	1,493,696	(1,488,679.00)
40120 - RE Taxes - Prior Year's	36,355	29,750	6,605	44,102	(7,747.00)
41011 - Real Estate Transfer Tax	438,220	450,500	(12,280)	461,962	(23,742.00)
41021 - Earned Income Tax	2,710,942	2,842,940	(131,998)	2,752,580	(41,638.00)
41050 - Local Service Tax	160,958	120,350	40,608	67,003	93,955.00
Total Taxes	5,171,182	5,290,286	(119,104)	4,974,456	196,726.00
Fees, Fines, Grants, Interest					
42180 - Cable Franchise Fee	135,665	126,000	9,665	133,577	2,088.00
42250 - Road Opening Permits	380	850	(470)	865	(485.00)
43149 - Fine & Penalties	18,165	31,500	(13,335)	29,247	(11,082.00)
44151 - Interest Income	5,525	830	4,695	10,473	(4,948.00)
44152 - Unrealized Gain/Loss	(3,057)	0	(3,057)	(14,041)	10,984.00
45415 - Recycling Grant	0	22,000	(22,000)	22,119	(22,118.00)
45416 - Household Hazardous Waste Grant	1,231	0	1,231	0	1,230.00
45417 - State Grants	664,812	644,770	20,042	791,096	(126,284.00)
45601 - Public Utility Revenue	6,689	5,825	864	5,825	863.00
45604 - Liquor Licenses	1,600	400	1,200	800	800.00
45605 - State Pension Aid	165,774	130,000	35,774	129,527	36,248.00
45607 - Foreign Fire Insurance Act	81,266	62,000	19,266	64,167	17,099.00
45704 - Private Grant	0	0	0	2,841	(2,841.00)
46132 - Engineering & Legal Reimb. (Rev)	0	10,000	(10,000)	0	0.00
46134 - Zoning Hearing Fees	4,200	5,800	(1,600)	6,600	(2,400.00)
46148 - Misc Income	2,603	0	2,603	46	2,556.00
46159 - Sale of Copies, Supplies	2,020	1,600	420	1,965	56.00
46218 - Overtime Reimbursement	55,028	9,000	46,028	4,828	50,201.00
46240 - Building & Zoning Fees	177,524	291,200	(113,676)	415,445	(237,922.00)
46242 - Rental Registration Fees	6,300	1,320	4,980	1,600	4,700.00
46246 - UCC Fees - Act 45	877	870	7	945	(68.00)
46298 - Misc Zoning & Building Fees	825	1,971	(1,147)	2,075	(1,250.00)
46299 - Misc Police Income	5,259	0	5,260	25	5,234.00
46399 - Misc Public Works Income	6,027	5,172	856	5,745	282.00
46560 - Health Insurance Reimbursement	76,442	51,702	24,739	66,408	10,034.00
46561 - Worker's Comp. Insur. Reimb.	25,186	23,613	1,573	19,258	5,927.00
48311 - Street Light Fees	6,541	3,800	2,741	3,450	3,092.00
49110 - Proceeds from Sale of Fixed Asset	12,050	5,000	7,050	7,700	4,350.00
49199 - Insurance Reimbursement	4,437	0	4,437	93,562	(89,125.00)
Total Fees, Fines, Grants, Interest	1,463,369	1,435,223	28,146	1,806,148	(342,779.00)
Fraud Recovery					
43200 - Forfeits/Recovery	735,217	0	735,217	1,625,199	(889,982.00)
Total Fraud Recovery	735,217	0	735,217	1,625,199	(889,982.00)
Total Revenue	7,369,768	6,725,509	644,259	8,405,803	(1,036,035.00)
Expense					
Salaries & Benefits	3,009,221	3,083,820	(74,599)	2,494,197	515,023.00
Maintenance & Operations	563,914	680,326	(116,411)	539,363	24,552.00



General Fund
Revenue & Expense Year-to-Date vs Prior Year
 As of November 10, 2022

	Year To Date 10/31/2022	Year To Date 10/31/2022	Variance	Prior YTD 10/31/2021	Variance
	YTD Actual	YTD Budget	YTD Act vs Budget	Prior YTD	YTD Act vs Prior YTD
Contracted/ Professional Services	587,294	570,771	16,523	649,469	(62,176.00)
Community & Economic Development	219,521	223,788	(4,268)	302,623	(83,101.00)
Fire & Ambulance	892,761	876,103	16,658	517,498	375,262.00
Capital Expense	0	5,000	(5,000)	53,112	(53,112.00)
Fraud Investigation	129,988	0	129,988	123,409	6,580.00
Total Expense	5,402,699	5,439,808	(37,109)	4,679,671	723,028.00
Transfers to Other Funds					
Transfers to other Funds					
57000 - Trns to Capital (Misc)	91,958	0	91,958	10,476	81,482.00
57010 - Trns to Capital (Rt82/1/Ccroft)	374,468	374,468	0	0	374,468.00
57020 - Trns to Capital (Greenway)	288,370	305,762	(17,392)	0	288,369.00
57050 - Trns to Capital (Paving)	0	154,000	(154,000)	0	0.00
57051 - Trns to Capital (Other Road Resurfacing)	112,371	142,000	(29,629)	0	112,372.00
57060 - Trns to Capital (Drainage)	0	0	0	24,882	(24,883.00)
Total Transfers to other Funds	867,167	976,230	(109,063)	35,358	831,808.00
Total Transfers to Other Funds	867,167	976,230	(109,063)	35,358	831,808.00
Total Net income	1,099,902	309,471	790,432	3,690,774	(2,590,871.00)

Tax Revenue Trends



2022 General Fund EIT Revenue is 1.5% below 2021 but Open Space EIT is 6.8% up.

- This indicates that EIT generated by township residents is actually higher than in 2021, but those who work in the township but live elsewhere is down.

Real Estate Tax is 11% higher through September, given the ~9% tax increase and likely timing for the remainder.

Real Estate Transfer tax is 5% less than the same time in 2021. This is the result of a change in reporting from accrual to cash basis.

Note: RE Taxes shown above are all Real Estate Taxes for General Fund. 2019-2022 include both General & EMS line items. In 2022, these were combined on the bill to just one general category.



400--Board of Supervisors

General Fund
Expenses by Dept vs Budget
 As of November 10, 2022

	01/01/2022 Through 10/31/2022		Year Ending 12/31/2022	YTD Act vs FY Budget	Prior Year To Date 10/31/2021
	YTD Actual	YTD Budget	Full Year Budget		Prior YTD
Expenses - All					
51000 - Salaries	5,625	5,625	7,500	(1,875)	5,625
Total Expenses - All	5,625	5,625	7,500	(1,875)	5,625



401--Administration

General Fund
Expenses by Dept vs Budget
 As of November 10, 2022

	01/01/2022 Through 10/31/2022			Year Ending 12/31/2022		Prior Year To Date 10/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
51000 - Salaries	194,703	184,449	10,254	224,937	(30,234)	169,447	25,256.00
51800 - Salaries, Overtime	886	5,188	(4,301)	6,327	(5,441)	2,155	(1,269.00)
52100 - Office, meeting & cleaning supplies, furnit.	0	0	0	0	53	0	0.00
53140 - Legal Services	294,515	50,840	243,674	62,000	250,182	48,786	245,728.00
53420 - Printing & Advertising	5,788	5,820	(32)	6,000	564	3,230	2,559.00
53900 - Bank Service Charges/Fees	0	0	0	0	0	5,144	(5,144.00)
54200 - Dues & Subscriptions	6,581	6,110	472	6,500	557	5,746	835.00
54500 - Contracted Services	4,488	1,350	3,137	1,500	3,175	17,632	(13,144.00)
54600 - Training & Conferences	9,496	8,280	1,216	12,000	(2,504)	430	9,066.00
59999 - Miscellaneous Expenses	3,110	6,640	(3,529)	8,000	(4,890)	2,391	719.00
Total Expenses - All	519,567	268,677	250,891	327,264	211,462	254,961	264,606.00



402--Finance/HR

General Fund
Expenses by Dept vs Budget
 As of November 10, 2022

	01/01/2022 Through 10/31/2022			Year Ending 12/31/2022		Prior Year To Date 10/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
51000 - Salaries	301,466	304,198	(2,732)	370,973	(69,507)	243,945	57,521.00
51800 - Salaries, Overtime	1,129	4,072	(2,943)	4,966	(3,837)	1,335	(206.00)
53110 - Auditing Services	7,000	30,000	(23,000)	30,000	(23,000)	12,500	(5,500.00)
53900 - Bank Service Charges/Fees	10,926	8,217	2,709	9,900	1,026	2,339	8,587.00
Total Expenses - All	320,521	346,487	(25,966)	415,839	(95,318)	260,119	60,402.00



406--Twp Building

General Fund
Expenses by Dept vs Budget
 As of November 10, 2022

	01/01/2022 Through 10/31/2022			Year Ending 12/31/2022		Prior Year To Date 10/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
52100 - Office, meeting & cleaning supplies, furnit.	8,650	6,640	2,010	8,000	1,202	5,950	2,700.00
52500 - Maintenance Supplies	0	1,683	(1,683)	1,700	(1,700)	1,083	(1,082.00)
53600 - Utilities	30,348	37,380	(7,032)	42,000	(8,973)	32,209	(1,863.00)
53601 - Utilities (The Pines)	4,756	7,776	(3,020)	8,100	(3,224)	4,851	(94.00)
53700 - Repair & Maintenance Services	5,136	15,960	(10,824)	14,000	(8,863)	2,874	2,263.00
53704 - Repair & Maintenance (Pines/Fussel)	6,839	6,000	839	6,000	838	5,466	1,371.00
54500 - Contracted Services	23,803	36,520	(12,717)	41,500	(14,460)	22,356	1,448.00
59999 - Miscellaneous Expenses	272	40	232	500	(229)	127	145.00
Total Expenses - All	79,804	111,999	(32,195)	121,800	(35,409)	74,916	4,888.00



407--IT Services

General Fund
Expenses by Dept vs Budget
 As of November 10, 2022

	01/01/2022 Through 10/31/2022			Year Ending 12/31/2022		Prior Year To Date 10/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
52130 - IT Supplies & Equipment	7,456	2,250	5,206	2,250	5,585	148	7,308.00
54520 - IT Services	48,023	36,208	11,815	49,600	2,575	26,089	21,935.00
54521 - IT Systems - Finance/Accounting	22,328	22,900	(572)	22,900	(573)	25,231	(2,904.00)
Total Expenses - All	77,807	61,358	16,449	74,750	7,587	51,468	26,339.00



408--Engineering Services

General Fund
Expenses by Dept vs Budget
 As of November 10, 2022

	01/01/2022 Through 10/31/2022			Year Ending 12/31/2022		Prior Year To Date 10/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
53130 - Engineering Services	23,404	36,270	(12,866)	39,000	(12,607)	25,430	(2,026.00)
53131 - Engineering Services - MS4	1,886	190,740	(188,854)	192,610	(187,331)	5,983	(4,097.00)
53132 - Engineering Serv -Grant Writing	0	0	0	0	0	17,510	(17,510.00)
53133 - Engineering Serv -Traffic	0	0	0	0	0	18,644	(18,645.00)
53134 - Planning Serv & Landscape Arch	3,141	0	3,141	8,100	(4,958)	0	3,142.00
53170 - Trail Consultant	15,979	0	15,979	0	34,177	293,713	(277,734.00)
59999 - Miscellaneous Expenses	8,100	0	8,100	0	8,100	0	8,100.00
Total Expenses - All	52,510	227,010	(174,500)	239,710	(162,619)	361,280	(308,770.00)



410--Police

**General Fund
Expenses by Dept vs Budget**
As of November 10, 2022

	01/01/2022 Through 10/31/2022			Year Ending 12/31/2022		Prior Year To Date 10/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
51000 - Salaries	860,147	916,287	(56,141)	1,105,842	(245,695)	814,957	45,190.00
51720 - Salaries, Holiday	103,111	64,667	38,445	107,780	(4,669)	0	103,112.00
51800 - Salaries, Overtime	125,022	40,478	84,544	48,154	76,868	65,165	59,856.00
51830 - Salaries, Overtime Reimbursable	54,160	7,550	46,610	15,000	39,160	3,870	50,291.00
51831 - Salaries, STD (Reimbursable)	0	0	0	0	0	40,259	(40,260.00)
51910 - Uniform Maintenance	936	0	936	3,750	(2,405)	0	936.00
51920 - Social Security & Medicare	82,803	78,350	4,453	95,549	(12,746)	54,639	28,164.00
51940 - Unemployment Taxes	6,702	4,500	2,202	4,500	2,202	4,125	2,576.00
51960 - Medical & Dental Insurance	145,256	146,065	(809)	175,982	(14,951)	128,590	16,666.00
51970 - Employee Pension Plan	94,260	94,260	0	94,260	0	0	94,260.00
51980 - Life, Disability, H&L Insurance	18,267	18,558	(291)	18,558	1,800	11,008	7,261.00
51990 - Employee Savings Plan	32,888	31,089	1,799	37,913	(5,025)	23,172	9,715.00
52100 - Office, meeting & cleaning supplies, furnit.	2,018	1,245	773	1,500	665	1,202	816.00
52130 - IT Supplies & Equipment	8,478	12,000	(3,522)	12,000	(3,522)	0	8,478.00
52170 - Police Equipment	7,227	8,715	(1,488)	10,500	(2,903)	4,876	2,351.00
52310 - Gasoline/Diesel	39,762	25,200	14,562	30,000	13,310	18,909	20,853.00
52380 - Uniforms	3,543	6,640	(3,097)	8,000	(4,457)	8,729	(5,186.00)
52470 - Community Policing Supplies	6,178	1,250	4,928	1,500	4,982	0	6,178.00
53140 - Legal Services	3,780	10,950	(7,170)	15,000	(11,219)	10,725	(6,945.00)
53240 - Cell Phone Expense	7,480	7,769	(289)	9,360	(1,880)	6,500	980.00
53540 - Worker's Comp. Insurance	16,490	31,703	(15,213)	51,974	(35,484)	42,388	(25,897.00)
53720 - Vehicle Maintenance & Repair	14,621	11,400	3,220	12,000	4,366	10,560	4,060.00
54200 - Dues & Subscriptions	400	2,500	(2,100)	2,500	(2,100)	504	(104.00)
54500 - Contracted Services	45,902	49,980	(4,078)	51,000	(4,785)	38,233	7,669.00
54520 - IT Services	31,115	32,653	(1,537)	38,050	(4,463)	26,928	4,187.00
54521 - IT Systems - Finance/Accounting	4,000	4,000	0	4,000	0	0	4,000.00
54600 - Training & Conferences	7,127	10,200	(3,074)	15,000	(7,694)	2,337	4,789.00
54610 - Tuition Reimbursement	3,244	5,000	(1,756)	5,000	(1,756)	4,487	(1,242.00)
55204 - Township Events	60	0	60	0	60	0	60.00
55300 - Payments to other Gov't bodies	3,000	4,000	(1,000)	4,000	(1,000)	2,500	500.00
59999 - Miscellaneous Expenses	2,288	1,842	447	9,800	(7,511)	9,365	(7,077.00)
Total Expenses - All	1,730,265	1,628,851	101,414	1,988,472	(230,852)	1,334,028	396,237.00



411--Fire & EMS

General Fund
Expenses by Dept vs Budget
 As of November 10, 2022

	01/01/2022 Through 10/31/2022			Year Ending 12/31/2022		Prior Year To Date 10/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
51000 - Salaries	750	750	0	1,000	(250)	750	0.00
53540 - Worker's Comp. Insurance	0	0	0	0	0	19,258	(19,258.00)
53542 - Worker's Comp Insurance Fire & EMS (Reimb)	25,182	23,613	1,569	23,613	1,569	0	25,182.00
53630 - Hydrant Service	39,930	44,106	(4,176)	54,452	(9,948)	34,848	5,082.00
55301 - Foreign Fire Tax Contributions	81,265	62,000	19,265	62,000	19,265	64,167	17,099.00
55302 - EMS Commission Funding	746,384	746,384	0	746,384	0	418,484	327,899.00
Total Expenses - All	893,511	876,853	16,658	887,449	10,636	537,507	356,004.00



414--Planning & Zoning

General Fund
Expenses by Dept vs Budget
 As of November 10, 2022

	01/01/2022 Through 10/31/2022			Year Ending 12/31/2022		Prior Year To Date 10/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
51000 - Salaries	153,389	210,059	(56,670)	262,573	(109,184)	141,021	12,368.00
51170 - Salaries, Planning Commission	5,346	4,950	397	6,600	(1,254)	4,950	396.00
51800 - Salaries, Overtime	3,062	1,598	1,462	1,950	1,112	748	2,314.00
52400 - Act 45 Fees	778	948	(169)	1,200	(165)	895	(117.00)
53072 - Zoning Hearing Board	9,751	15,840	(6,089)	18,000	(5,983)	13,925	(4,174.00)
54200 - Dues & Subscriptions	345	1,200	(855)	1,200	(855)	399	(54.00)
54500 - Contracted Services	36,537	51,850	(15,314)	61,000	(22,769)	41,957	(5,421.00)
54541 - Grant Expenses (Match)	0	5,000	(5,000)	5,000	(5,000)	5,920	(5,919.00)
54600 - Training & Conferences	1,738	3,000	(1,262)	3,000	(936)	0	1,738.00
59999 - Miscellaneous Expenses	2,169	14,195	(12,025)	14,195	(12,026)	1,748	421.00
Total Expenses - All	213,115	308,640	(95,525)	374,718	(157,060)	211,563	1,552.00



430--Public Works

General Fund
Expenses by Dept vs Budget
 As of November 10, 2022

	01/01/2022 Through 10/31/2022			Year Ending 12/31/2022		Prior Year To Date 10/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
51000 - Salaries	300,261	380,071	(79,810)	463,501	(163,240)	343,248	(42,987.00)
51800 - Salaries, Overtime	31,560	31,313	247	34,410	(2,850)	22,868	8,692.00
52160 - Small Equipment	7,390	10,000	(2,609)	20,000	(6,032)	7,763	(372.00)
52310 - Gasoline/Diesel	17,941	18,200	(260)	20,000	(618)	12,198	5,742.00
52380 - Uniforms	5,473	9,450	(3,977)	10,500	(4,584)	7,624	(2,152.00)
52451 - Stone	774	20,000	(19,226)	20,000	(19,226)	18,772	(17,998.00)
52452 - Skin Patching	0	20,000	(20,000)	20,000	(20,000)	13,938	(13,938.00)
52453 - Skin Patching Oil	0	8,000	(8,000)	8,000	(8,000)	3,431	(3,431.00)
52454 - Black Top	1,824	7,300	(5,476)	10,000	(8,176)	4,365	(2,540.00)
52455 - Drainage Materials	25	10,000	(9,975)	10,000	(9,975)	9,939	(9,914.00)
52456 - Line Painting	27,433	60,000	(32,567)	60,000	(32,567)	5,221	22,213.00
52457 - Oil & Chip	0	0	0	0	0	43,155	(43,155.00)
52460 - Supplies, Signs	5,790	6,000	(210)	6,000	(210)	11,635	(5,846.00)
52461 - Snow & Ice Control Supplies	54,033	12,960	41,073	72,000	(17,967)	48,859	5,174.00
52500 - Maintenance Supplies	8,978	15,660	(6,682)	18,000	(7,966)	12,874	(3,896.00)
53600 - Utilities	17,807	20,680	(2,873)	22,000	(2,123)	9,088	8,718.00
53610 - Electric, Street Lights	4,020	4,320	(300)	4,800	(364)	3,467	554.00
53680 - PA One Call	631	880	(249)	1,000	(292)	521	111.00
53690 - Household Hazardous Waste Disp	1,789	1,590	199	3,000	(1,212)	1,297	491.00
53700 - Repair & Maintenance Services	4,587	4,500	87	5,000	(367)	2,305	2,281.00
53720 - Vehicle Maintenance & Repair	34,875	18,720	16,155	24,000	14,487	17,729	17,146.00
53740 - Maintenance, Traffic Signals	8,005	13,580	(5,575)	14,000	(5,843)	11,889	(3,883.00)
54500 - Contracted Services	12,196	27,260	(15,064)	29,000	(5,769)	17,078	(4,882.00)
54520 - IT Services	146	0	146	0	146	0	146.00
55300 - Payments to other Gov't bodies	500	0	500	0	500	0	500.00
59999 - Miscellaneous Expenses	836	415	422	500	892	355	481.00
Total Expenses - All	546,874	700,899	(154,024)	875,711	(301,356)	629,619	(82,745.00)



482--Fraud Investigation

General Fund
Expenses by Dept vs Budget
 As of November 10, 2022

	01/01/2022 Through 10/31/2022		Year Ending 12/31/2022	Prior Year To Date 10/31/2021	
	YTD Actual	YTD Actual vs Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All					
53140 - Legal Services	64,092	64,092	64,887	77,184	(13,092.00)
54500 - Contracted Services	65,896	65,896	65,896	16,998	48,898.00
59999 - Miscellaneous Expenses	0	0	0	29,227	(29,226.00)
Total Expenses - All	129,988	129,988	130,783	123,409	6,580.00



486--Insurance

General Fund
Expenses by Dept vs Budget
 As of November 10, 2022

	01/01/2022 Through 10/31/2022			Year Ending 12/31/2022		Prior Year To Date 10/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
53510 - Property & Liability Insurance	81,629	88,500	(6,871)	88,500	(6,147)	81,591	38.00
53530 - Bonds	2,450	9,000	(6,550)	9,000	(3,520)	2,450	0.00
53540 - Worker's Comp. Insurance	37,824	30,637	7,187	37,824	16	(4,682)	42,506.00
Total Expenses - All	121,903	128,137	(6,234)	135,324	(9,651)	79,359	42,544.00



487--Employee Benefits (non-uniform)

General Fund
Expenses by Dept vs Budget
 As of November 10, 2022

	01/01/2022 Through 10/31/2022			Year Ending 12/31/2022		Prior Year To Date 10/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
51000 - Salaries	0	0	0	0	0	84,774	(84,774.00)
51832 - Auto Allowance	3,000	2,988	12	3,600	(600)	3,000	0.00
51920 - Social Security & Medicare	86,539	86,246	293	105,179	(18,309)	94,538	(7,998.00)
51940 - Unemployment Taxes	10,229	6,413	3,816	6,750	3,482	7,280	2,948.00
51960 - Medical & Dental Insurance	139,655	193,056	(53,401)	232,598	(78,970)	153,822	(14,166.00)
51961 - Medical Expenses (Reimb. Insur)	32,672	32,743	(71)	39,449	(3,490)	21,590	11,081.00
51970 - Employee Pension Plan	174,903	175,063	(160)	175,063	(160)	0	174,903.00
51980 - Life, Disability, H&L Insurance	8,562	14,153	(5,591)	14,153	(3,502)	12,598	(4,035.00)
51990 - Employee Savings Plan	28,690	34,082	(5,392)	41,563	(12,874)	30,232	(1,543.00)
59999 - Miscellaneous Expenses	0	1,640	(1,640)	2,000	(2,000)	60	(60.00)
Total Expenses - All	484,250	546,384	(62,134)	620,355	(116,423)	407,894	76,356.00



492--Interfund Transfers

General Fund
Expenses by Dept vs Budget
 As of November 10, 2022

	01/01/2022 Through 10/31/2022			Year Ending 12/31/2022		Prior Year To Date 10/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
57000 - Trns to Capital (Misc)	91,958	0	91,958	388,000	(296,042)	10,476	81,482.00
57010 - Trns to Capital (Rt82/1/Ccroft)	374,468	374,468	0	374,468	0	0	374,468.00
57020 - Trns to Capital (Greenway)	288,369	305,762	(17,392)	392,002	(103,633)	0	288,370.00
57050 - Trns to Capital (Paving)	0	154,000	(154,000)	154,000	(154,000)	0	0.00
57051 - Trns to Capital (Other Road Resurfacing)	112,371	142,000	(29,629)	142,000	(29,629)	0	112,371.00
57060 - Trns to Capital (Drainage)	0	0	0	0	0	24,882	(24,883.00)
Total Expenses - All	867,166	976,230	(109,063)	1,450,470	(583,304)	35,358	831,808.00



Expense Central GF--Expense Central Mgmt GF

General Fund
Expenses by Department vs Budget & Prior Year
 As of November 10, 2022

	01/01/2022 Through 10/31/2022			Year Ending 12/31/2022		Prior Year To Date 10/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
52462 - Supplies - Barkingfield Park	0	0	0	0	0	4,156	(4,156.00)
52463 - Supplies - Spar Hill	0	316	(316)	316	(316)	316	(316.00)
53191 - Refund of Prior Year Revenue	12,790	0	12,790	0	14,086	1,307	11,483.00
53600 - Utilities	954	1,250	(296)	1,500	(432)	4,460	(3,507.00)
54500 - Contracted Services	118	0	118	0	119	4,970	(4,852.00)
54502 - Contracted Services - Barkingfield	0	0	0	0	0	2,025	(2,024.00)
54503 - Contracted Services - Spar Hill	0	0	0	0	0	113	(113.00)
54540 - Grant Expenses	0	0	0	0	0	4,037	(4,038.00)
55200 - Mushroom Festival	2,500	2,500	0	2,500	0	2,500	0.00
55300 - Payments to other Gov't bodies	14	100	(86)	100	(31)	18,234	(18,218.00)
55303 - Contribution - Park & Rec Board	12,500	12,500	0	12,500	0	10,000	2,500.00
55304 - Contribution - Library Bldg	121,000	121,000	0	121,000	0	121,000	0.00
55305 - Deer Management Committee	0	500	(500)	500	(500)	0	0.00
55306 - Contribution - Brandywine Valley	0	5,000	(5,000)	5,000	(5,000)	0	0.00
Sports & Recreation							
55400 - Parks & Prop - Anson Nxn Author	51,188	51,188	0	68,250	0	65,000	(13,813.00)
55401 - Kennett Area Senior Center	2,500	2,500	0	2,500	0	2,000	500.00
55402 - Historic Kennett Square	20,000	20,000	0	20,000	0	20,000	0.00
55403 - Brandywine Red Clay Alliance	950	2,950	(2,000)	2,950	(1,000)	1,950	(1,000.00)
55405 - SCCOOT transportation service	2,000	2,000	0	2,000	0	2,000	0.00
55407 - Brandywine Vly Scenic Byway Com	500	600	(100)	600	(100)	500	0.00
55411 - Historic Commission	145	1,485	(1,340)	1,500	(1,355)	1,200	(1,055.00)
55413 - Contributions - TLC	0	0	0	0	0	72,000	(72,000.00)
55414 - Kennett Area Community Service	0	5,000	(5,000)	5,000	(5,000)	0	0.00
Total Expenses - All	227,159	228,889	(1,730)	246,216	471	337,768	(110,609.00)