



Department Head Report

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

Date Prepared: January 18, 2023

Date Presented: January 18, 2023

Financial Performance

The books have not closed for 2022 and are subject to various adjustments. Preliminary financials including recovery and transfers to capital through December 2022 show a General Fund surplus of \$167K. The core operating surplus before transfers to capital or recovery is \$926K, which is \$544K less than budget driven by higher than expected expenses. Fraud recovery net of related expenses contributed \$604K. This item is not budgeted. Transfers to capital totaled \$1.36M which were \$87K less than budgeted to partially offset other negative variances.

General Fund revenue excluding recovery was \$33K or .4% below our budget expectations & \$510K or 7% above 2022.

- General Fund tax revenue was \$135K or 2.2% below our budget expectations & \$151K or 2.6% above 2021 tax revenue.
 - General Fund Earned Income Tax (EIT) was below last year by \$63K or 1.9% and below budget by \$155K or 4.5%. The Open Space Fund EIT was up by 3% over prior year. This means that EIT generated by township residents has increased. Therefore, the reduction must be from those that work in the township but live elsewhere.
 - Real Estate Taxes were \$162K or 9% higher than last year driven by the tax increase. They were \$6K below budget.
 - Real Estate Transfer tax finished behind both prior year and budget by \$48K (9%) and \$33K (6%), respectively, due to the real estate market slowdown.
 - 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 for missed 2021 collections as receipts exceeded last year and budget expectations by \$100K and \$60K, respectively.
- Other revenue is \$103K or 6% above our 2022 budget. Many of these sources are highly variable and not easy to forecast.
 - About \$150K in favorability is from higher than expected passthrough grant revenue and overtime reimbursement, which are both offset by corresponding expenses. \$32K in favorability is from higher than expected third party payments (cable franchise fee and medical insurance rebate).
 - These benefits are partially offset by \$85K in lower Building & Zoning fees due to slower than expected commercial development and \$12K in lower Police fines and penalties.
 - Other miscellaneous items make up the remaining difference.
- Recovery is not a budgeted item but includes \$735K from a settlement.

Operating Expenses, excluding the fraud recovery efforts, are estimated at \$512K or 8% above budget.

- Administrative expenses exceeded budget due to the cost of the ethics review.
- Police compensation exceeded budget.
 - High overtime 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.
 - We are completing negotiations for the new Police Collective Bargaining Agreement. We are implementing some steps to reduce the pace of expense growth with benefit changes. One of those changes is eliminating the ability to be paid out for sick time every year. Therefore, most officers liquidated their sick balance to maximize current earnings. While this had a high cost, it reduces our liability and future expenses substantially.
 - Reimbursable overtime is also running high, but we are reimbursed for most of this expense.
- Pension expense: The PA Auditor General's office just completed our 2018-2021 Pension Audit, which is conducted every four years. There were \$102K in one-time expenses related to findings and issues stemming from the prior administration across both Pension Plans. Today's Bill Voucher includes some changes to the amounts approved on the last Bill Voucher, some of which were voided resulting in slight reduction to the net total. The net reduction of \$16K was from corrections by the Auditor General in their final audit document vs. their closing conference drafts.
- A legal settlement is also driving more negative variance.

- These overages are partially offset by open staff positions throughout the year and some lower spend levels on maintenance and contractor expenses.

Other Department Efforts

- **Audit:** Given budget and other priorities, we were not able to focus on our 2021 audit until this fall. With the budget workload behind us, we spent most of December working closely with our auditors. Our auditors expect to finish a draft by the end of January and final shortly thereafter. We will schedule a public discussion when appropriate.
- **Year-end:** Needless to say, closing out the year and starting a new year will always keep a Finance & HR team busy.



All w/o Escrow

Kennett Township
Balance Sheet by Fund
 As of January 18, 2023

	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 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Assets									
Current Assets	5,586,121	510,228	893,372	14,238	1,347,800	8,849	127,287	574,238	9,062,133
Interfund Due from									
Due from General Fund	0	0	0	0	783,457	0	0	543,986	1,327,443
Due from Open Space Fund	(118)	0	0	0	0	0	0	0	(118)
Due from Sewer Fund	1,878	0	0	0	0	0	0	0	1,878
Due from Escrow Fund	(4,601)	0	0	0	0	0	0	0	(4,602)
Total Interfund Due from	(2,841)	0	0	0	783,457	0	0	543,986	1,324,601
Total Assets	5,583,280	510,228	893,372	14,238	2,131,257	8,849	127,287	1,118,224	10,386,734
Liabilities and Net Assets									
Liabilities									
Short-term Liabilities	294,000	0	0	0	3,173	2,869	0	23,356	323,399
Long Term Liabilities	0	0	0	0	4,065,000	0	0	0	4,065,000
Interfund Due to									
Due to General Fund	0	0	0	0	(118)	0	0	1,878	1,760
Due To Open Space Fund	783,457	0	0	0	0	0	0	0	783,457
Due to Sewer Fund	543,986	0	0	0	0	0	0	0	543,986
Due to Escrow Fund	0	0	0	0	57	0	0	0	57
Total Interfund Due to	1,327,443	0	0	0	(61)	0	0	1,878	1,329,260
Total Liabilities	1,621,443	0	0	0	4,068,112	2,869	0	25,234	5,717,659
Net Assets									
Net Assets									
Fund Balance	3,801,021	583,933	454,770	15,418	(341,107)	6,830	77,557	620,501	5,218,923
Total Net Assets	3,801,021	583,933	454,770	15,418	(341,107)	6,830	77,557	620,501	5,218,923
Change In Net Assets									
Operating Revenue	8,487,715	1,364,074	438,602	323,820	1,000,742	161,290	49,730	1,636,351	13,462,322
Expenditures	8,326,899	1,437,779	0	325,000	2,596,490	162,140	0	1,163,862	14,012,170
Change In Net Assets	160,816	(73,705)	438,602	(1,180)	(1,595,748)	(850)	49,730	472,489	(549,848)
Total Net Assets	3,961,837	510,228	893,372	14,238	(1,936,855)	5,980	127,287	1,092,990	4,669,075
Total Liabilities and Net Assets	5,583,280	510,228	893,372	14,238	2,131,257	8,849	127,287	1,118,224	10,386,734



All w/o Escrow

Kennett Township Statement of Revenues and Expenditures All Funds Except Escrow As of January 18, 2023

	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 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Net income									
Revenue									
Taxes	5,907,229	0	0	0	989,322	161,275	0	0	7,057,827
Fees, Fines, Grants, Interest	1,845,269	363	438,602	323,819	674,570	14	49,730	1,636,351	4,968,717
Fraud Recovery	735,217	0	0	0	0	0	0	0	735,218
Transfers in from other Funds									
Transfer from General Fund	0	1,363,711	0	0	0	0	0	0	1,363,710
Total Transfers in from other Funds	0	1,363,711	0	0	0	0	0	0	1,363,710
Total Revenue	8,487,715	1,364,074	438,602	323,819	1,663,892	161,289	49,730	1,636,351	14,125,472
Expense									
Salaries & Benefits	4,107,926	0	0	0	0	0	0	124,627	4,232,554
Maintenance & Operations	754,330	182,603	0	0	0	162,139	0	936,867	2,035,939
Contracted/ Professional Services	809,105	382,883	0	0	82,366	0	0	77,761	1,352,114
Community & Economic Development	244,198	87,010	0	0	2,453,238	0	0	0	2,784,445
Debt Service									
Debt - Interest	0	0	0	0	60,886	0	0	0	60,886
Total Debt Service	0	0	0	0	60,886	0	0	0	60,886
Fire & Ambulance	906,482	0	0	0	0	0	0	0	906,483
Capital Expense	4,641	785,283	0	325,000	0	0	0	24,607	1,139,532
Fraud Investigation	130,783	0	0	0	0	0	0	0	130,783
Total Expense	6,957,465	1,437,779	0	325,000	2,596,490	162,139	0	1,163,862	12,642,736
Transfers to Other Funds									
Transfers to other Funds									
Trns to Capital (Misc)	387,959	0	0	0	0	0	0	0	387,959
Trns to Capital (Rt82/1/Ccroft)	374,468	0	0	0	0	0	0	0	374,468

*Does not include Escrow Fund

Created on: 01/18/2023



All w/o Escrow

Kennett Township
Statement of Revenues and Expenditures
 All Funds Except Escrow
 As of January 18, 2023

	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 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022	01/01/2022 Through 12/31/2022
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Trns to Capital (Greenway)	388,099	0	0	0	0	0	0	0	388,099
Trns to Capital (Paving)	100,814	0	0	0	0	0	0	0	100,814
Trns to Capital (Other Road Resurfacing)	112,371	0	0	0	0	0	0	0	112,371
Total Transfers to other Funds	<u>1,363,711</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,363,711</u>
Total Transfers to Other Funds	<u>1,363,711</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,363,711</u>
Total Net income	<u>166,539</u>	<u>(73,705)</u>	<u>438,602</u>	<u>(1,181)</u>	<u>(932,598)</u>	<u>(850)</u>	<u>49,730</u>	<u>472,489</u>	<u>119,025</u>



General Fund
Revenue & Expense Year-to-Date vs Prior Year
 As of January 18, 2023

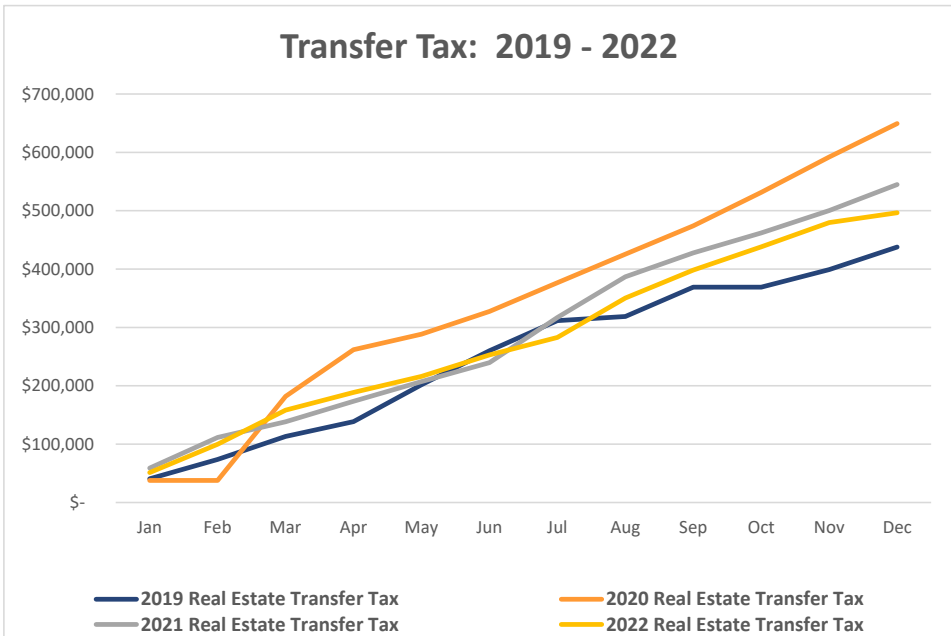
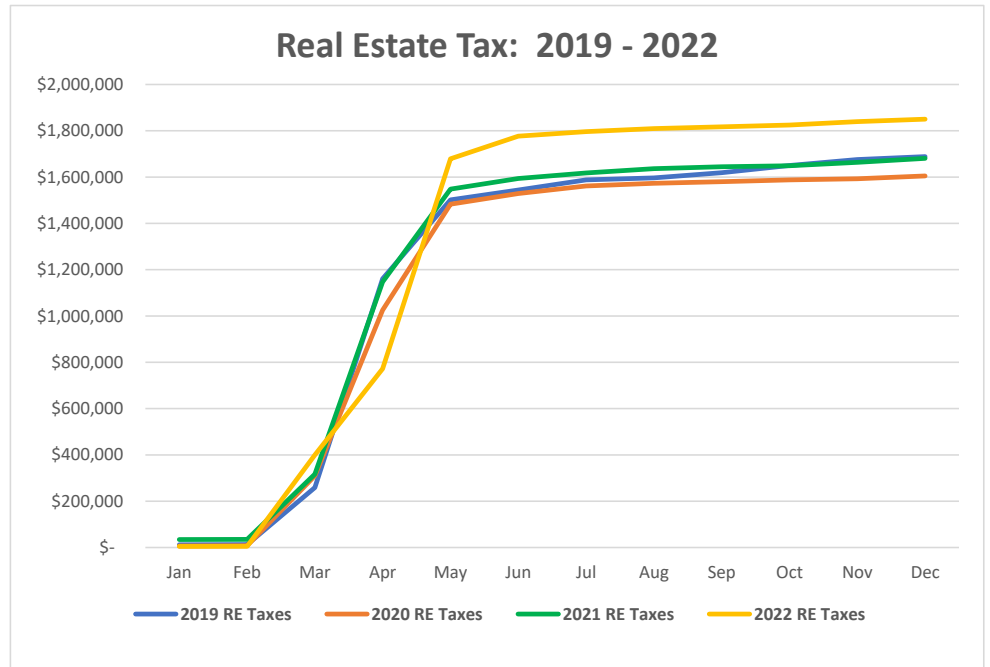
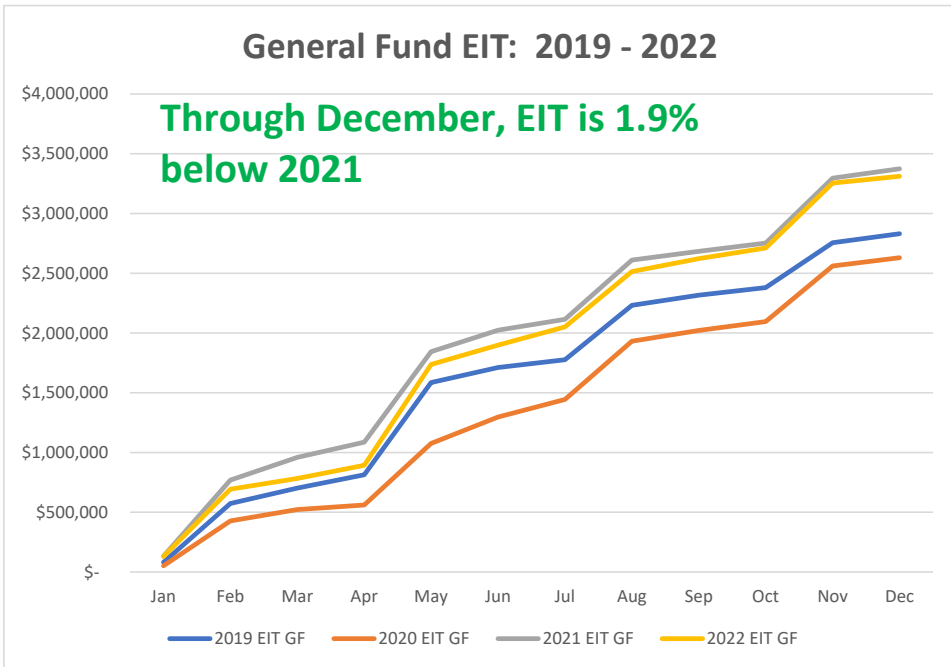
	Year To Date 12/31/2022	Year To Date 12/31/2022	Variance	Prior YTD 12/31/2021	Variance
	YTD Actual	YTD Budget	YTD Act vs Budget	Prior YTD	YTD Act vs Prior YTD
Net income					
Revenue					
Taxes					
40111 - RE Taxes - General Millage	1,848,220	1,865,400	(17,180)	158,444	1,689,776.00
40112 - RE Taxes - EMS Millage	5,040	0	5,040	1,522,359	(1,517,319.00)
40120 - RE Taxes - Prior Year's	41,268	35,000	6,268	51,375	(10,107.00)
41011 - Real Estate Transfer Tax	496,512	530,000	(33,488)	544,867	(48,355.00)
41021 - Earned Income Tax	3,311,518	3,467,000	(155,482)	3,374,255	(62,737.00)
41050 - Local Service Tax	204,671	145,000	59,671	104,924	99,748.00
Total Taxes	5,907,229	6,042,400	(135,171)	5,756,224	151,006.00
Fees, Fines, Grants, Interest					
42180 - Cable Franchise Fee	177,576	168,000	9,576	178,590	(1,015.00)
42250 - Road Opening Permits	1,380	1,000	380	1,305	75.00
43149 - Fine & Penalties	22,534	35,000	(12,466)	33,032	(10,499.00)
44151 - Interest Income	8,397	1,000	7,397	11,546	(3,148.00)
44152 - Unrealized Gain/Loss	(3,056)	0	(3,056)	(15,270)	12,213.00
45415 - Recycling Grant	23,133	22,000	1,133	22,119	1,015.00
45416 - Household Hazardous Waste Grant	1,230	0	1,230	0	1,230.00
45417 - State Grants	871,516	859,300	12,216	356,458	515,058.00
45601 - Public Utility Revenue	6,688	5,825	863	5,825	864.00
45604 - Liquor Licenses	1,600	800	800	800	800.00
45605 - State Pension Aid	165,775	130,000	35,775	129,526	36,248.00
45607 - Foreign Fire Insurance Act	81,265	62,000	19,265	64,167	17,098.00
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	136	2,467.00
46159 - Sale of Copies, Supplies	2,155	2,000	155	2,459	(304.00)
46218 - Overtime Reimbursement	89,869	15,000	74,869	23,901	65,967.00
46240 - Building & Zoning Fees	234,715	320,000	(85,285)	451,857	(217,141.00)
46242 - Rental Registration Fees	6,300	2,000	4,300	2,700	3,600.00
46246 - UCC Fees - Act 45	1,012	1,000	12	1,098	(86.00)
46298 - Misc Zoning & Building Fees	825	2,075	(1,250)	2,175	(1,350.00)
46299 - Misc Police Income	5,260	0	5,260	25	5,234.00
46399 - Misc Public Works Income	6,825	5,746	1,079	6,382	444.00
46560 - Health Insurance Reimbursement	83,868	61,550	22,318	73,348	10,520.00
46561 - Worker's Comp. Insur. Reimb.	25,185	23,613	1,572	19,258	5,928.00
48311 - Street Light Fees	6,723	4,000	2,723	3,610	3,112.00
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	93,842	(89,405.00)
49599 - Refund of prior year expenses	1,204	0	1,204	0	1,204.00
Total Fees, Fines, Grants, Interest	1,845,269	1,742,709	102,560	1,486,030	359,238.00
Fraud Recovery					
43200 - Forfeits/Recovery	735,217	0	735,217	1,681,203	(945,986.00)
Total Fraud Recovery	735,217	0	735,217	1,681,203	(945,986.00)
Total Revenue	8,487,715	7,785,109	702,606	8,923,457	(435,742.00)
Expense					
Salaries & Benefits	4,107,926	3,715,379	392,548	3,269,580	838,346.00



General Fund
Revenue & Expense Year-to-Date vs Prior Year
 As of January 18, 2023

	Year To Date 12/31/2022	Year To Date 12/31/2022	Variance	Prior YTD 12/31/2021	Variance
	YTD Actual	YTD Budget	YTD Act vs Budget	Prior YTD	YTD Act vs Prior YTD
Maintenance & Operations	754,330	832,653	(78,324)	671,544	82,786.00
Contracted/ Professional Services	809,105	634,510	174,595	675,768	133,337.00
Community & Economic Development	244,198	241,116	3,082	302,622	(58,424.00)
Fire & Ambulance	906,482	886,449	20,034	697,525	208,957.00
Capital Expense	4,641	5,000	(359)	9,957	(5,316.00)
Fraud Investigation	130,783	0	130,783	294,151	(163,367.00)
Total Expense	6,957,465	6,315,107	642,359	5,921,147	1,036,319.00
Transfers to Other Funds					
Transfers to other Funds					
57000 - Trns to Capital (Misc)	387,959	388,000	(41)	0	387,959.00
57001 - Trns to Capital (PW Veh-Equip)	0	0	0	99,000	(99,000.00)
57002 - Trns to Capital (Police Veh-Equip)	0	0	0	45,405	(45,406.00)
57010 - Trns to Capital (Rt82/1/Ccroft)	374,468	374,468	0	344,345	30,123.00
57020 - Trns to Capital (Greenway)	388,099	392,002	(3,903)	367,853	20,246.00
57050 - Trns to Capital (Paving)	100,814	154,000	(53,186)	0	100,814.00
57051 - Trns to Capital (Other Road Resurfacing)	112,371	142,000	(29,629)	43,155	69,216.00
57060 - Trns to Capital (Drainage)	0	0	0	214,990	(214,989.00)
57070 - Trns to Capital (Bldgs PW)	0	0	0	118,350	(118,350.00)
57071 - Trns to Capital (Bldgs Twp)	0	0	0	50,999	(51,000.00)
50310 - Transfer to Spec Rev Fund	0	0	0	20,126	(20,126.00)
Total Transfers to other Funds	1,363,711	1,450,470	(86,759)	1,304,223	59,487.00
Total Transfers to Other Funds	1,363,711	1,450,470	(86,759)	1,304,223	59,487.00
Total Net income	166,539	19,532	147,007	1,698,087	(1,531,548.00)

Tax Revenue Trends



2022 General Fund EIT Revenue is 1.9% below 2021 but Open Space EIT is 3% 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 10% higher in 2022, given the ~9% tax increase.

Real Estate Transfer tax is 9% less than in 2021.

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 January 18, 2023

	01/01/2022 Through 12/31/2022		Prior Year To Date 12/31/2021
	YTD Actual	YTD Budget	Prior YTD
Expenses - All			
51000 - Salaries	7,500	7,500	7,500
Total Expenses - All	7,500	7,500	7,500



401--Administration

General Fund
Expenses by Dept vs Budget
 As of January 18, 2023

	01/01/2022 Through 12/31/2022			Year Ending 12/31/2023	Prior Year To Date 12/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All						
51000 - Salaries	267,536	224,937	42,599	0	208,275	59,261.00
51800 - Salaries, Overtime	934	6,327	(5,393)	0	2,676	(1,742.00)
51832 - Auto Allowance	300	0	300	0	0	300.00
53140 - Legal Services	362,581	62,000	300,581	0	62,524	300,057.00
53420 - Printing & Advertising	7,589	6,000	1,589	0	3,313	4,276.00
54200 - Dues & Subscriptions	7,331	6,500	832	0	6,148	1,184.00
54500 - Contracted Services	4,675	1,500	3,175	0	17,631	(12,957.00)
54600 - Training & Conferences	9,526	12,000	(2,475)	0	634	8,892.00
55411 - Historic Commission	100	0	100	0	0	100.00
59999 - Miscellaneous Expenses	5,358	8,000	(2,642)	(1,789)	4,966	392.00
Total Expenses - All	665,930	327,264	338,666	(1,789)	306,167	359,763.00



402--Finance/HR

General Fund
Expenses by Dept vs Budget
 As of January 18, 2023

	01/01/2022 Through 12/31/2022			Year Ending 12/31/2023	Prior Year To Date 12/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All						
51000 - Salaries	381,084	370,973	10,111	0	298,434	82,650.00
51800 - Salaries, Overtime	1,458	4,966	(3,508)	0	2,090	(632.00)
53110 - Auditing Services	19,000	30,000	(11,000)	0	14,000	5,000.00
53900 - Bank Service Charges/Fees	13,281	9,900	3,381	(924)	9,265	4,016.00
Total Expenses - All	414,823	415,839	(1,016)	(924)	323,789	91,034.00



406--Twp Building

General Fund
Expenses by Dept vs Budget
 As of January 18, 2023

	01/01/2022 Through 12/31/2022			Year Ending 12/31/2023	Prior Year To Date 12/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All						
52100 - Office, meeting & cleaning supplies, furnit.	10,580	8,000	2,580	231	9,285	1,295.00
52500 - Maintenance Supplies	306	1,700	(1,394)	0	1,082	(776.00)
53600 - Utilities	39,088	42,000	(2,912)	1,249	38,514	574.00
53601 - Utilities (The Pines)	5,369	8,100	(2,731)	0	5,076	293.00
53700 - Repair & Maintenance Services	5,845	14,000	(8,155)	0	2,724	3,121.00
53704 - Repair & Maintenance (Pines/Fussel)	6,838	6,000	838	0	5,467	1,371.00
54500 - Contracted Services	31,888	41,500	(9,612)	221	28,693	3,195.00
59999 - Miscellaneous Expenses	272	500	(228)	0	127	145.00
Total Expenses - All	100,186	121,800	(21,614)	1,701	90,968	9,218.00



407--IT Services

General Fund
Expenses by Dept vs Budget
 As of January 18, 2023

	01/01/2022 Through 12/31/2022			Year Ending 12/31/2023	Prior Year To Date 12/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All						
52130 - IT Supplies & Equipment	7,835	2,250	5,585	0	452	7,383.00
54520 - IT Services	59,327	49,600	9,727	6,187	38,681	20,646.00
54521 - IT Systems - Finance/Accounting	23,858	22,900	958	0	26,229	(2,370.00)
Total Expenses - All	91,020	74,750	16,270	6,187	65,362	25,659.00



408--Engineering Services

General Fund
Expenses by Dept vs Budget
 As of January 18, 2023

	01/01/2022 Through 12/31/2022			Prior Year To Date 12/31/2021	YTD Act vs Prior YTD
	YTD Actual	YTD Budget	YTD Actual vs Budget	Prior YTD	
Expenses - All					
53130 - Engineering Services	32,075	39,000	(6,925)	28,935	3,140.00
53131 - Engineering Services - MS4	6,953	192,610	(185,657)	37,531	(30,578.00)
53132 - Engineering Serv -Grant Writing	0	0	0	17,510	(17,510.00)
53134 - Planning Serv & Landscape Arch	13,084	8,100	4,984	193	12,892.00
53170 - Trail Consultant	80,021	0	80,021	240,475	(160,455.00)
59999 - Miscellaneous Expenses	8,100	0	8,100	0	8,100.00
Total Expenses - All	140,233	239,710	(99,477)	324,644	(184,411.00)



410--Police

General Fund
Expenses by Dept vs Budget
 As of January 18, 2023

	01/01/2022 Through 12/31/2022			Year Ending 12/31/2023	Prior Year To Date 12/31/2021		
	YTD Actual	YTD Budget	YTD Actual vs Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD	
Expenses - All							
51000 - Salaries	1,184,073	1,105,842	78,231	0	916,786	267,287.00	
51720 - Salaries, Holiday	159,602	107,780	51,822	0	104,664	54,938.00	
51800 - Salaries, Overtime	150,570	48,154	102,416	0	78,642	71,928.00	
51830 - Salaries, Overtime Reimbursable	89,559	15,000	74,559	0	22,654	66,905.00	
51831 - Salaries, STD (Reimbursable)	0	0	0	0	40,518	(40,517.00)	
51880 - Other Compensation/Reimbursement	1,440	0	1,440	0	0	1,440.00	
51910 - Uniform Maintenance	4,095	3,750	345	0	3,575	519.00	
51920 - Social Security & Medicare	82,802	95,549	(12,747)	0	77,814	4,989.00	
51940 - Unemployment Taxes	6,702	4,500	2,202	0	4,125	2,577.00	
51960 - Medical & Dental Insurance	192,584	175,982	16,602	11,824	155,584	36,999.00	
51970 - Employee Pension Plan	137,011	94,260	42,751	0	81,100	55,911.00	
51980 - Life, Disability, H&L Insurance	21,402	18,558	2,845	1,109	16,886	4,516.00	
51990 - Employee Savings Plan	41,938	37,913	4,024	0	27,432	14,506.00	
52100 - Office, meeting & cleaning supplies, furnit.	2,186	1,500	686	0	1,202	984.00	
52102 - Detective Supplies	0	0	0	0	230	(230.00)	
52130 - IT Supplies & Equipment	8,478	12,000	(3,522)	0	0	8,478.00	
52170 - Police Equipment	8,919	10,500	(1,580)	0	6,964	1,956.00	
52310 - Gasoline/Diesel	48,956	30,000	18,955	677	25,784	23,171.00	
52380 - Uniforms	4,977	8,000	(3,023)	0	9,936	(4,958.00)	
52470 - Community Policing Supplies	6,753	1,500	5,253	0	0	6,752.00	
53140 - Legal Services	3,780	15,000	(11,220)	0	14,560	(10,780.00)	
53240 - Cell Phone Expense	9,625	9,360	265	0	7,800	1,825.00	
53540 - Worker's Comp. Insurance	49,247	51,974	(2,726)	0	54,029	(4,781.00)	
53720 - Vehicle Maintenance & Repair	22,119	12,000	10,118	62	12,353	9,765.00	
54200 - Dues & Subscriptions	510	2,500	(1,990)	0	504	6.00	
54500 - Contracted Services	46,679	51,000	(4,321)	0	45,474	1,205.00	
54520 - IT Services	36,162	38,050	(1,888)	0	33,294	2,868.00	
54521 - IT Systems - Finance/Accounting	4,000	4,000	0	0	0	4,000.00	
54600 - Training & Conferences	8,056	15,000	(6,943)	250	3,457	4,600.00	
54610 - Tuition Reimbursement	3,964	5,000	(1,036)	0	4,486	(523.00)	
55300 - Payments to other Gov't bodies	3,000	4,000	(1,000)	0	3,500	(500.00)	
59999 - Miscellaneous Expenses	8,665	9,800	(1,136)	0	14,726	(6,061.00)	
Total Expenses - All	2,347,854	1,988,472	359,382	13,922	1,768,079	579,775.00	



411--Fire & EMS

General Fund
Expenses by Dept vs Budget
 As of January 18, 2023

	01/01/2022 Through 12/31/2022			Prior Year To Date 12/31/2021	YTD Act vs Prior YTD
	YTD Actual	YTD Budget	YTD Actual vs Budget	Prior YTD	
Expenses - All					
51000 - Salaries	1,000	1,000	0	1,000	0.00
53542 - Worker's Comp Insurance Fire & EMS (Reimb)	25,182	23,613	1,569	19,258	5,924.00
53630 - Hydrant Service	53,651	54,452	(801)	47,916	5,735.00
55301 - Foreign Fire Tax Contributions	81,266	62,000	19,266	64,167	17,099.00
55302 - EMS Commission Funding	746,384	746,384	0	566,184	180,199.00
Total Expenses - All	907,483	887,449	20,034	698,525	208,957.00



414--Planning & Zoning

General Fund
Expenses by Dept vs Budget
 As of January 18, 2023

	01/01/2022 Through 12/31/2022			Prior Year To Date 12/31/2021	YTD Act vs Prior YTD
	YTD Actual	YTD Budget	YTD Actual vs Budget	Prior YTD	
Expenses - All					
51000 - Salaries	195,314	262,573	(67,259)	172,725	22,589.00
51170 - Salaries, Planning Commission	6,864	6,600	264	4,950	1,914.00
51800 - Salaries, Overtime	3,528	1,950	1,578	2,398	1,130.00
52400 - Act 45 Fees	1,035	1,200	(165)	1,143	(108.00)
53072 - Zoning Hearing Board	12,017	18,000	(5,983)	16,670	(4,653.00)
54200 - Dues & Subscriptions	990	1,200	(210)	970	20.00
54500 - Contracted Services	44,629	61,000	(16,371)	51,171	(6,542.00)
54541 - Grant Expenses (Match)	4,641	5,000	(359)	5,919	(1,279.00)
54600 - Training & Conferences	2,063	3,000	(937)	125	1,939.00
59999 - Miscellaneous Expenses	2,169	14,195	(12,025)	1,748	421.00
Total Expenses - All	273,250	374,718	(101,467)	257,819	15,431.00



430--Public Works

General Fund
Expenses by Dept vs Budget
 As of January 18, 2023

	01/01/2022 Through 12/31/2022			Year Ending 12/31/2023	Prior Year To Date 12/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All						
51000 - Salaries	400,185	463,501	(63,316)	0	410,036	(9,851.00)
51800 - Salaries, Overtime	36,971	34,410	2,561	0	25,124	11,847.00
51830 - Salaries, Overtime Reimbursable	170	0	170	0	0	170.00
51880 - Other Compensation/Reimbursement	3,923	0	3,923	0	0	3,923.00
52160 - Small Equipment	18,021	20,000	(1,979)	0	15,578	2,443.00
52310 - Gasoline/Diesel	22,959	20,000	2,959	0	15,193	7,766.00
52380 - Uniforms	10,394	10,500	(106)	111	8,878	1,516.00
52451 - Stone	774	20,000	(19,226)	0	20,097	(19,323.00)
52452 - Skin Patching	0	20,000	(20,000)	0	13,938	(13,938.00)
52453 - Skin Patching Oil	0	8,000	(8,000)	0	3,431	(3,431.00)
52454 - Black Top	1,824	10,000	(8,176)	0	5,999	(4,175.00)
52455 - Drainage Materials	25	10,000	(9,975)	0	10,091	(10,066.00)
52456 - Line Painting	27,434	60,000	(32,566)	0	29,358	(1,925.00)
52460 - Supplies, Signs	5,893	6,000	(107)	0	11,589	(5,696.00)
52461 - Snow & Ice Control Supplies	71,502	72,000	(498)	0	48,859	22,644.00
52500 - Maintenance Supplies	12,407	18,000	(5,593)	193	16,597	(4,190.00)
53600 - Utilities	23,336	22,000	1,336	2,424	16,681	6,655.00
53610 - Electric, Street Lights	5,266	4,800	466	0	4,250	1,016.00
53680 - PA One Call	926	1,000	(74)	0	762	163.00
53690 - Household Hazardous Waste Disp	3,244	3,000	244	0	2,462	784.00
53700 - Repair & Maintenance Services	6,201	5,000	1,201	0	2,563	3,637.00
53720 - Vehicle Maintenance & Repair	52,877	24,000	28,877	0	28,547	24,331.00
53740 - Maintenance, Traffic Signals	12,141	14,000	(1,859)	0	12,314	(174.00)
54500 - Contracted Services	35,222	29,000	6,222	84	18,064	17,158.00
55300 - Payments to other Gov't bodies	500	0	500	0	0	500.00
57000 - Trns to Capital (Misc)	15,475	0	15,475	0	0	15,475.00
57010 - Trns to Capital (Rt82/1/Ccroft)	73,748	0	73,748	0	0	73,748.00
59999 - Miscellaneous Expenses	1,547	500	1,047	0	527	1,020.00
Total Expenses - All	842,965	875,711	(32,746)	2,812	720,938	122,027.00



482--Fraud Investigation

General Fund
Expenses by Dept vs Budget
 As of January 18, 2023

	01/01/2022 Through 12/31/2022		Prior Year To Date 12/31/2021	
	YTD Actual	YTD Actual vs Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All				
53140 - Legal Services	64,887	64,887	205,241	(140,354.00)
54500 - Contracted Services	65,896	65,896	88,909	(23,013.00)
Total Expenses - All	130,783	130,783	294,150	(163,367.00)



486--Insurance

General Fund
Expenses by Dept vs Budget
 As of January 18, 2023

	01/01/2022 Through 12/31/2022			Prior Year To Date 12/31/2021	YTD Act vs Prior YTD
	YTD Actual	YTD Budget	YTD Actual vs Budget	Prior YTD	
Expenses - All					
53510 - Property & Liability Insurance	82,353	88,500	(6,147)	81,591	762.00
53530 - Bonds	5,480	9,000	(3,520)	5,480	0.00
53540 - Worker's Comp. Insurance	50,871	37,824	13,047	30,790	20,081.00
Total Expenses - All	138,704	135,324	3,380	117,861	20,843.00



487--Employee Benefits (non-uniform)

General Fund
Expenses by Dept vs Budget
 As of January 18, 2023

	01/01/2022 Through 12/31/2022			Year Ending 12/31/2023	Prior Year To Date 12/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All						
51000 - Salaries	57,700	0	57,700	0	74,429	(16,729.00)
51832 - Auto Allowance	3,600	3,600	0	0	3,600	0.00
51920 - Social Security & Medicare	146,750	105,179	41,571	0	104,028	42,722.00
51940 - Unemployment Taxes	18,028	6,750	11,278	0	7,906	10,122.00
51960 - Medical & Dental Insurance	181,119	232,598	(51,479)	14,902	217,819	(36,700.00)
51961 - Medical Expenses (Reimb. Insur)	42,534	39,449	3,085	3,395	27,758	14,776.00
51970 - Employee Pension Plan	233,838	175,063	58,775	0	116,545	117,293.00
51980 - Life, Disability, H&L Insurance	11,728	14,153	(2,425)	1,023	12,598	(870.00)
51990 - Employee Savings Plan	35,483	41,563	(6,079)	0	35,422	61.00
59999 - Miscellaneous Expenses	0	2,000	(2,000)	0	60	(60.00)
Total Expenses - All	730,780	620,355	110,426	19,320	600,165	130,615.00



492--Interfund Transfers

General Fund
Expenses by Dept vs Budget
 As of January 18, 2023

	01/01/2022 Through 12/31/2022			Prior Year To Date 12/31/2021	YTD Act vs Prior YTD
	YTD Actual	YTD Budget	YTD Actual vs Budget	Prior YTD	
Expenses - All					
57000 - Trns to Capital (Misc)	372,484	388,000	(15,516)	0	372,484.00
57001 - Trns to Capital (PW Veh-Equip)	0	0	0	99,000	(99,000.00)
57002 - Trns to Capital (Police Veh-Equip)	0	0	0	45,406	(45,406.00)
57010 - Trns to Capital (Rt82/1/Ccroft)	300,720	374,468	(73,748)	344,345	(43,624.00)
57020 - Trns to Capital (Greenway)	388,099	392,002	(3,903)	367,853	20,246.00
57050 - Trns to Capital (Paving)	100,814	154,000	(53,186)	0	100,814.00
57051 - Trns to Capital (Other Road Resurfacing)	112,371	142,000	(29,629)	43,155	69,216.00
57060 - Trns to Capital (Drainage)	0	0	0	214,989	(214,990.00)
57070 - Trns to Capital (Bldgs PW)	0	0	0	118,350	(118,350.00)
57071 - Trns to Capital (Bldgs Twp)	0	0	0	51,000	(51,000.00)
Total Expenses - All	1,274,488	1,450,470	(175,982)	1,284,098	(9,610.00)



Expense Central GF--Expense Central Mgmt GF

General Fund

Expenses by Department vs Budget & Prior Year

As of January 18, 2023

	01/01/2022 Through 12/31/2022			Prior Year To Date 12/31/2021	YTD Act vs Prior YTD
	YTD Actual	YTD Budget	YTD Actual vs Budget	Prior YTD	
Expenses - All					
52462 - Supplies - Barkingfield Park	0	0	0	4,156	(4,156.00)
52463 - Supplies - Spar Hill	0	316	(316)	316	(316.00)
53191 - Refund of Prior Year Revenue	14,168	0	14,168	1,427	12,740.00
53600 - Utilities	1,298	1,500	(202)	469	830.00
54500 - Contracted Services	3,218	0	3,218	5,080	(1,862.00)
54502 - Contracted Services - Barkingfield	0	0	0	4,798	(4,798.00)
54503 - Contracted Services - Spar Hill	0	0	0	113	(113.00)
54540 - Grant Expenses	0	0	0	4,038	(4,038.00)
55200 - Mushroom Festival	2,500	2,500	0	2,500	0.00
55300 - Payments to other Gov't bodies	70	100	(30)	18,234	(18,164.00)
55303 - Contribution - Park & Rec Board	12,500	12,500	0	10,000	2,500.00
55304 - Contribution - Library Bldg	121,000	121,000	0	121,000	0.00
55305 - Deer Management Committee	0	500	(500)	0	0.00
55306 - Contribution - Brandywine Valley Sports & Recreation	5,000	5,000	0	0	5,000.00
55400 - Parks & Prop - Anson Nxn Author	68,250	68,250	0	65,000	3,250.00
55401 - Kennett Area Senior Center	2,500	2,500	0	2,000	500.00
55402 - Historic Kennett Square	20,000	20,000	0	20,000	0.00
55403 - Brandywine Red Clay Alliance	2,950	2,950	0	1,950	1,000.00
55405 - SCCOOT transportation service	2,000	2,000	0	2,000	0.00
55407 - Brandywine Vly Scenic Byway Com	500	600	(100)	500	0.00
55411 - Historic Commission	145	1,500	(1,355)	1,200	(1,055.00)
55413 - Contributions - TLC	0	0	0	72,000	(72,000.00)
55414 - Kennett Area Community Service	5,000	5,000	0	0	5,000.00
Total Expenses - All	261,099	246,216	14,883	336,781	(75,682.00)