



KENNETT TOWNSHIP
FINANCE & HR DEPARTMENT

TO: Kennett Township Board of Supervisors

FROM: Amy Heinrich, Finance & HR Director, Treasurer
Subject: Department Report – August 18, 2021 BOS Meeting

- We made more progress on implementing more features in Sage Intacct, our General Ledger.
 - The Township Manager and three department heads (including me) are now approving transactions electronically based on workflow rules.
 - We were able to load the Budget and incorporate that into reporting. This enables full automation of reporting. After it was built, the monthly financial report accompanying this memo was produced by clicking one button.
 - Our next major effort in Sage is to streamline the escrow process related to development projects. This is a very tedious and manual process. It is prone to errors without automation, so we've spent a significant amount of time in the last year on escrow clean-up.
- We are beginning the pre-work for the 2022 budget process already. Our goal is to have a capital plan along with the budget. It is a large undertaking but critical for long-term planning.
- As I have reported previously, we have had a large amount of clean-up to do on the sewer billing data and process. We appreciate the patience of residents as bills have been delayed. Q4 2020 bills are due this week. Many residents have requested that we get caught up. In order to do that, Q1 & Q2 2021 will be sent out as one bill. This will enable us to be on time for Q3. If this causes a hardship for anyone, please contact us.
- On the HR front, we hired a Public Works team member. The Township is currently looking to hire a Planner and an Accounting Assistant. Those searches are underway. Details are on our website.
- Our goal is to implement HR best practices. On that front, we recently launched a performance review process. We have begun to work on a full set of HR policies but have not had sufficient bandwidth to move this forward. We are also working with our pension administrator to make required updates to our pension plan documents.



All w/o Escrow

Kennett Township
Balance Sheet by Fund
 As of August 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
Assets								
Current Assets	5,142,013	13,653	(253,676)	3,764,217	9,070	77,507	223,543	8,976,327
Interfund Due from								
Due from General Fund	0	0	0	767,108	0	0	543,986	1,311,094
Due from Open Space Fund	88,037	0	0	0	0	0	0	88,038
Due from Sewer Fund	290,708	0	0	0	0	0	0	290,707
Due from Escrow Fund	161,628	0	0	0	0	0	0	161,628
Due from Capital Fund	2,844	0	0	0	0	0	0	2,844
Total Interfund Due from	543,217	0	0	767,108	0	0	543,986	1,854,311
Total Assets	5,685,230	13,653	(253,676)	4,531,325	9,070	77,507	767,529	10,830,638
Liabilities and Net Assets								
Liabilities								
Short-term Liabilities	58,592	0	0	0	0	0	3,970	62,561
Long Term Liabilities	0	0	0	5,000,000	0	0	0	5,000,000
Interfund Due to								
Due to General Fund	3,273	2,844	0	88,038	0	0	287,434	381,589
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	2,844	0	88,038	0	0	287,434	1,726,552
Total Liabilities	1,406,828	2,844	0	5,088,038	0	0	291,404	6,789,113
Net Assets								
Net Assets								
Fund Balance	2,032,624	60,230	30,104	(1,196,666)	6,789	77,492	777,545	1,788,120
Total Net Assets	2,032,624	60,230	30,104	(1,196,666)	6,789	77,492	777,545	1,788,120
Change In Net Assets								
Operating Revenue	5,855,117	10,476	25,200	697,203	155,259	15	348,695	7,091,963
Expenditures	3,609,339	59,897	0	57,250	152,978	0	650,115	4,529,578
Change In Net Assets	2,245,778	(49,421)	25,200	639,953	2,281	15	(301,420)	2,562,385
Total Net Assets	4,278,402	10,809	55,304	(556,713)	9,070	77,507	476,125	4,350,505
Total Liabilities and Net Assets	5,685,230	13,653	55,304	4,531,325	9,070	77,507	767,529	11,139,618



All w/o Escrow

Kennett Township
Statement of Revenues and Expenditures
 All Funds Except Escrow
 As of August 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
Net income								
Revenue								
Taxes	4,515,498	0	0	697,007	155,257	0	0	5,367,763
Fees, Fines, Grants, Interest	1,339,618	0	312,173	196	2	15	348,695	2,000,698
Total Revenue	5,855,116	0	312,173	697,203	155,259	15	348,695	7,368,461
Expense								
Salaries & Benefits	1,845,283	0	0	0	0	0	69,140	1,914,424
Maintenance & Operations	459,889	0	0	0	152,978	0	540,016	1,152,882
Contracted/ Professional Services	537,406	6,269	0	0	0	0	40,959	584,634
Community & Economic Development	218,877	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	44,583	0	0	0	0	0	44,583
Fraud Investigation	92,788	0	0	0	0	0	0	92,788
Total Expense	3,598,863	59,896	0	57,250	152,978	0	650,115	4,519,102
Transfers to Capital Fund								
Capital Transfer/Expense	10,475	0	0	0	0	0	0	10,476
Total Transfers to Capital Fund	10,475	0	0	0	0	0	0	10,476
Total Net income	2,245,778	(59,896)	312,173	639,953	2,281	15	(301,420)	2,838,883



General Fund
Revenue & Expense vs Budget - Summary
 As of August 18, 2021

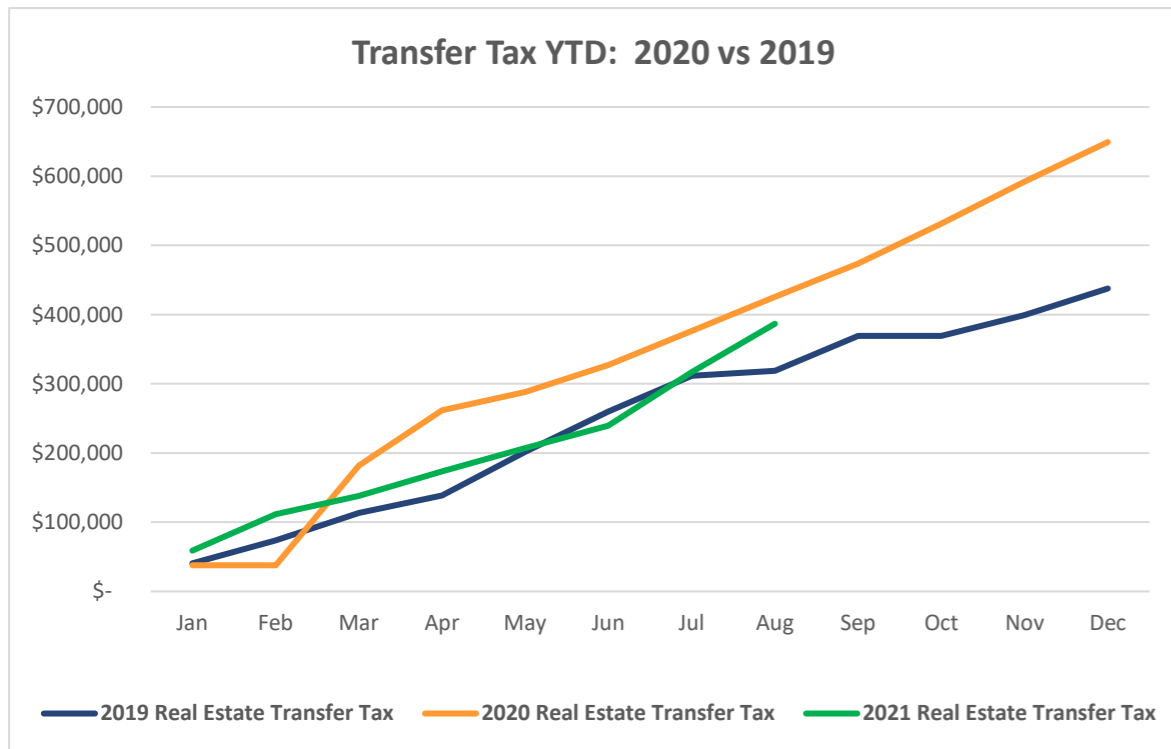
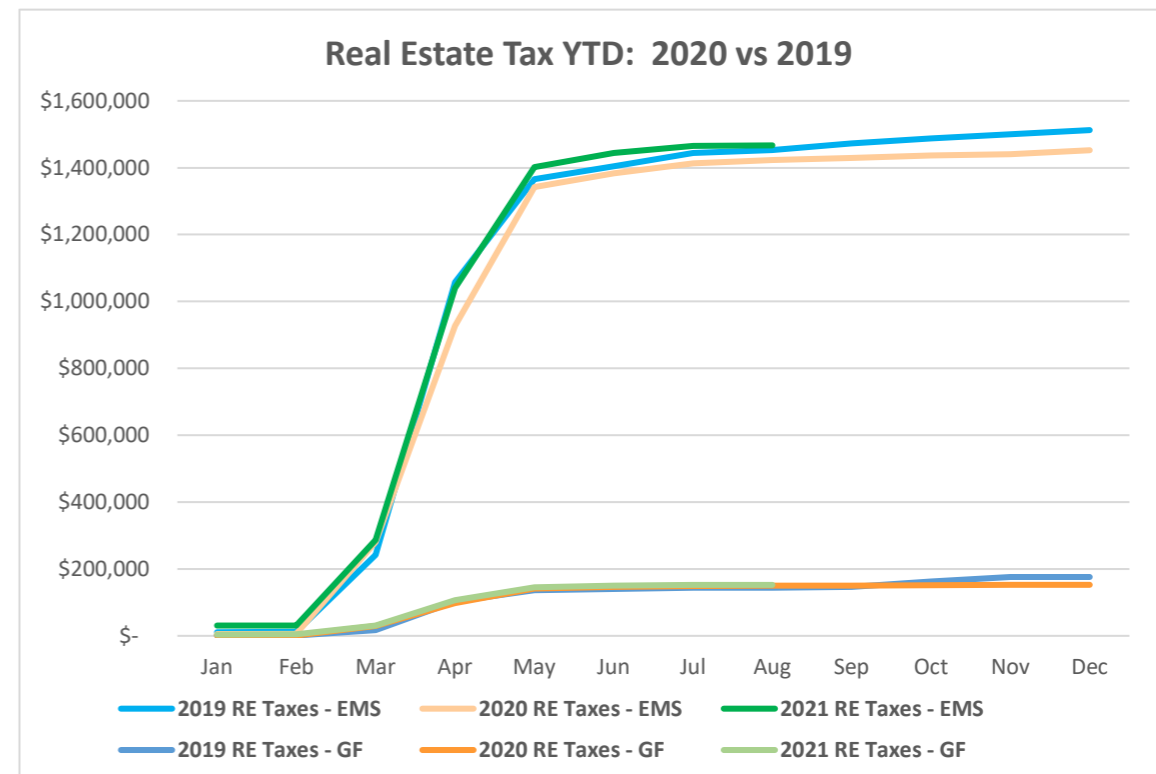
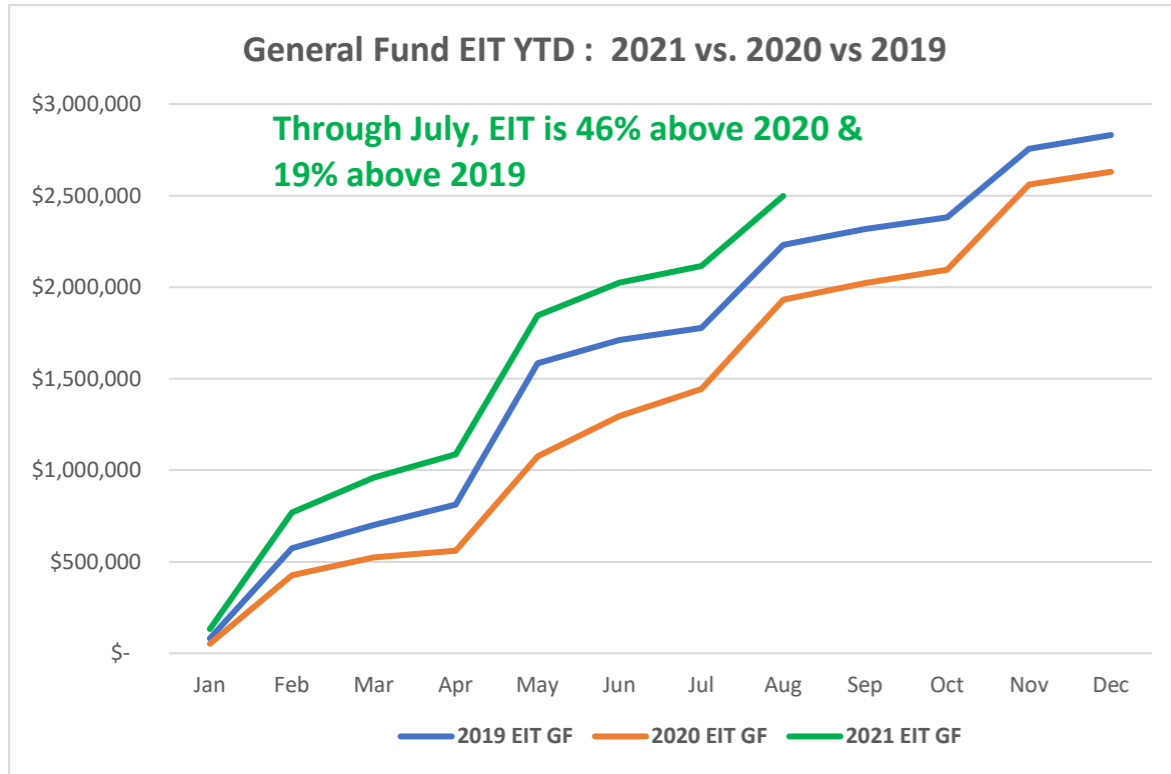
	01/01/2021 Through 07/31/2021			Year Ending 12/31/2021		Actual vs. FY Budget
	YTD Act (prior mth)	YTD Budget	YTD Actual vs Budget	YTD Actual (today)	Full Year Budget	
Net income						
Revenue						
Taxes	4,125,463	3,835,350	290,114	4,515,498	5,226,000	(710,502)
Fees, Fines, Grants, Interest	1,336,482	366,160	970,321	1,400,895	865,986	534,909
Total Revenue	5,461,945	4,201,510	1,260,435	5,916,393	6,091,986	(175,593)
Expense						
Salaries & Benefits	1,757,041	1,803,025	(45,983)	1,845,284	3,309,741	(1,464,457)
Maintenance & Operations	420,993	561,295	(140,303)	463,400	777,430	(314,030)
Contracted/ Professional Services	507,472	394,754	112,719	537,407	676,720	(139,314)
Community & Economic Development	95,376	160,033	(64,657)	218,876	164,800	54,077
Fire & Ambulance	440,264	450,726	(10,462)	444,620	692,457	(247,837)
Fraud Investigation	85,053	0	85,053	92,788	0	92,788
Total Expense	3,306,199	3,369,833	(63,633)	3,602,375	5,621,148	(2,018,773)
Transfers to Capital Fund						
Capital Transfer/Expense	10,476	271,250	(260,774)	10,476	465,000	(454,524)
Total Transfers to Capital Fund	10,476	271,250	(260,774)	10,476	465,000	(454,524)
Total Net income	2,145,270	560,427	1,584,843	2,303,542	5,839	2,297,704



**General Fund
Revenue vs Budget**
As of August 18, 2021

	01/01/2021 Through 07/31/2021			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
Revenue						
Taxes						
40111 - RE Taxes - General Mil- lage	152,332	127,088	25,244	152,332	156,000	(3,668)
40112 - RE Taxes - EMS Millage	1,465,412	1,421,011	44,401	1,466,831	1,488,000	(21,169)
40120 - RE Taxes - Prior Year's	38,846	14,583	24,263	40,077	25,000	15,077
41011 - Real Estate Transfer Tax	317,122	341,741	(24,619)	317,122	480,000	(162,878)
41021 - Earned Income Tax	2,114,693	1,805,420	309,273	2,498,075	2,877,000	(378,925)
41050 - Local Service Tax	37,058	125,507	(88,448)	41,061	200,000	(158,939)
Total Taxes	4,125,463	3,835,350	290,114	4,515,498	5,226,000	(710,502)
Fees, Fines, Grants, Interest						
42180 - Cable Franchise Fee	89,244	90,000	(757)	107,519	180,000	(72,481)
42250 - Road Opening Permits	865	291	573	865	500	365
43149 - Fine & Penalties	22,299	30,917	(8,617)	24,004	53,000	(28,996)
44151 - Interest Income	1,469	1,750	(281)	1,469	3,000	(1,531)
45415 - Recycling Grant	22,119	22,000	119	22,119	22,000	119
45417 - State Grants	791,097	0	791,097	791,096	0	791,096
45601 - Public Utility Revenue	0	3,500	(3,500)	0	6,000	(6,000)
45604 - Liquor Licenses	800	233	566	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	2,842	2,842	0	2,842
46134 - Zoning Hearing Fees	3,800	4,667	(867)	5,000	8,000	(3,000)
46148 - Misc Income	366	0	366	366	0	366
46159 - Sale of Copies, Supplies	1,284	1,342	(58)	1,439	2,300	(861)
46218 - Overtime Reimbursement	480	8,750	(8,270)	3,869	15,000	(11,131)
46240 - Building & Zoning Fees	311,260	134,166	177,093	325,100	230,000	95,100
46242 - Rental Registration Fees	1,300	1,750	(450)	1,400	3,000	(1,600)
46246 - UCC Fees - Act 45	639	467	173	670	800	(130)
46298 - Misc Zoning & Building Fees	1,775	2,625	(850)	1,925	4,500	(2,575)
46299 - Misc Police Income	0	292	(292)	0	500	(500)
46399 - Misc Public Works Income	3,737	2,042	1,695	4,370	3,500	870
46560 - Health Insurance Reim- bursement	32,976	32,650	326	37,572	55,972	(18,400)
46561 - Worker's Comp. Insur. Re- imb.	0	0	0	0	23,105	(23,105)
48311 - Street Light Fees	2,785	5,165	(2,380)	2,785	5,165	(2,380)
49110 - Proceeds from Sale of Fixed Asset	7,700	0	7,700	7,700	0	7,700
49199 - Insurance Reimbursement	37,646	23,553	14,093	57,985	40,377	17,608
Total Fees, Fines, Grants, Interest	1,336,482	366,160	970,321	1,400,895	865,986	534,909
Total Revenue	5,461,945	4,201,510	1,260,435	5,916,393	6,091,986	(175,593)

Tax Revenue: 2021 vs. 2020 vs. 2019



2021 EIT Revenue is 46% ahead of 2020 & 19% 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 in line with prior year

Real Estate Transfer tax indicates sales are still strong but 9% below 2020 and 21% above 2019.



400--Board of Supervisors

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

	01/01/2021 Through 07/31/2021			Year Ending 12/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	Actual vs FY Budget
Expenses - All					
51000 - Salaries	3,750	4,375	(625)	7,500	(3,750)
Total Expenses - All	3,750	4,375	(625)	7,500	(3,750)



401--Administration

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

	01/01/2021 Through 07/31/2021			Year Ending 12/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	Actual vs FY Budget
Expenses - All					
51000 - Salaries	114,731	120,982	(6,251)	207,398	(84,850)
51800 - Salaries, Overtime	2,051	3,515	(1,464)	6,025	(3,940)
52100 - Office supplies, equip, furnit.	3,100	4,667	(1,567)	8,000	(4,116)
53110 - Auditing Services	7,375	38,000	(30,625)	38,000	(25,500)
53140 - Legal Services	40,081	26,250	13,831	45,000	116
53420 - Printing & Advertising	3,229	3,500	(270)	6,000	(2,771)
53900 - Bank Service Charges/Fees	0	3,640	(3,640)	6,240	(6,240)
54200 - Dues & Subscriptions	5,477	3,791	1,685	6,500	(903)
54500 - Contracted Services	639	4,375	(3,736)	7,500	(6,861)
54600 - Training & Conferences	315	7,000	(6,685)	12,000	(11,685)
55300 - Payments to other Gov't bodies	3,697	0	3,697	0	0
59999 - Miscellaneous Expenses	1,921	4,667	(2,746)	8,000	(6,079)
Total Expenses - All	182,616	220,387	(37,771)	350,663	(152,829)



402--Finance/HR

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

	01/01/2021 Through 07/31/2021			Year Ending 12/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	Actual vs FY Budget
Expenses - All					
51000 - Salaries	166,152	174,728	(8,576)	299,533	(122,557)
51800 - Salaries, Overtime	994	2,759	(1,765)	4,730	(3,735)
Total Expenses - All	167,146	177,487	(10,341)	304,263	(126,292)



406--Twp Building

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

	01/01/2021 Through 07/31/2021			Year Ending 12/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	Actual vs FY Budget
Expenses - All					
52500 - Maintenance Supplies	1,443	0	1,443	0	1,443
53600 - Utilities	23,272	26,250	(2,978)	45,000	(19,742)
53601 - Utilities (The Pines)	4,284	1,345	2,940	2,305	2,133
53700 - Repair & Maintenance Services	6,411	27,708	(21,298)	47,500	(41,089)
54500 - Contracted Services	17,826	29,167	(11,341)	50,000	(29,460)
59999 - Miscellaneous Expenses	0	1,166	(1,166)	2,000	(2,000)
Total Expenses - All	53,236	85,636	(32,400)	146,805	(88,715)



408--Engineering Services

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

	01/01/2021 Through 07/31/2021			Year Ending 12/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	Actual vs FY Budget
Expenses - All					
53130 - Engineering Services	40,769	10,500	30,269	18,000	24,422
53131 - Engineering Services - MS4	5,595	126,583	(120,988)	217,000	(211,405)
53132 - Engineering Serv -Grant Writing	17,510	10,209	7,302	17,500	10
53133 - Engineering Serv -Traffic	13,974	0	13,973	0	17,571
53134 - Planning Serv & Landscape Arch	0	2,916	(2,916)	5,000	(5,000)
53170 - Trail Consultant	216,680	8,750	207,929	15,000	204,625
54541 - Grant Expenses (Match)	0	584	(583)	1,000	(1,000)
Total Expenses - All	294,528	159,542	134,986	273,500	29,223



409--Public Works Building

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

	01/01/2021 Through 07/31/2021	Year Ending 12/31/2021	
	YTD Actual	YTD Actual vs Budget	Actual vs FY Budget
Expenses - All			
53600 - Utilities	(12)	(12)	(12)
53700 - Repair & Maintenance Services	1,978	1,978	1,978
Total Expenses - All	1,966	1,966	1,966



410--Police

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

	01/01/2021 Through 07/31/2021			Year Ending 12/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	Actual vs FY Budget
Expenses - All					
51000 - Salaries	571,209	581,522	(10,313)	996,896	(392,897)
51800 - Salaries, Overtime	37,382	35,584	1,798	61,000	(19,424)
51830 - Salaries, Overtime Reimbursable	479	8,750	(8,270)	15,000	(14,520)
51831 - Salaries, STD (Reimbursable)	31,609	12,847	18,761	40,376	(6,698)
51910 - Uniform Maintenance	0	2,771	(2,771)	4,750	(4,750)
51920 - Social Security & Medicare	0	47,085	(47,085)	80,717	(80,717)
51940 - Unemployment Taxes	0	2,858	(2,858)	4,900	(4,900)
51960 - Medical & Dental Insurance	104,691	119,579	(14,888)	204,994	(100,302)
51970 - Employee Pension Plan	0	0	0	81,100	(81,100)
51980 - Life, Disability, H&L Insurance	8,298	9,766	(1,467)	16,740	(8,442)
51990 - Employee Savings Plan	16,195	18,515	(2,322)	31,741	(14,433)
52100 - Office supplies, equip, furnit.	958	1,167	(208)	2,000	(783)
52102 - Detective Supplies	0	1,458	(1,458)	2,500	(2,500)
52170 - Police Equipment	4,530	4,667	(136)	8,000	(1,789)
52310 - Gasoline/Diesel	12,114	5,250	6,863	9,000	5,312
52380 - Uniforms	6,287	5,833	454	10,000	(1,761)
52470 - Community Policing Supplies	0	584	(583)	1,000	(1,000)
53140 - Legal Services	6,988	29,166	(22,179)	50,000	(41,453)
53240 - Cell Phone Expense	4,550	5,005	(455)	8,580	(3,380)
53540 - Worker's Comp. Insurance	0	40,570	(40,570)	40,570	(40,570)
53720 - Vehicle Maintenance & Repair	8,169	4,375	3,794	7,500	1,182
54200 - Dues & Subscriptions	504	1,459	(954)	2,500	(1,996)
54500 - Contracted Services	34,177	29,166	5,009	50,000	(14,350)
54520 - IT Services	16,649	23,392	(6,742)	40,100	(20,188)
54600 - Training & Conferences	1,348	8,750	(7,402)	15,000	(12,561)
54610 - Tuition Reimbursement	2,226	2,917	(690)	5,000	(2,774)
55300 - Payments to other Gov't bodies	2,500	1,458	1,041	2,500	0
59999 - Miscellaneous Expenses	3,160	8,750	(5,590)	15,000	(11,841)
Total Expenses - All	874,023	1,013,244	(139,221)	1,807,464	(878,635)



411--Fire & EMS

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

	01/01/2021 Through 07/31/2021			Year Ending 12/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	Actual vs FY Budget
Expenses - All					
51000 - Salaries	500	0	500	0	500
53540 - Worker's Comp. Insurance	0	23,105	(23,105)	23,105	(23,105)
53630 - Hydrant Service	21,780	32,242	(10,462)	55,272	(29,136)
55301 - Foreign Fire Tax Contributions	0	0	0	71,000	(71,000)
55302 - EMS Commission Funding	418,484	418,484	0	566,185	(147,700)
Total Expenses - All	440,764	473,831	(33,067)	715,562	(270,441)



414--Planning & Zoning

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

	01/01/2021 Through 07/31/2021			Year Ending 12/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	Actual vs FY Budget
Expenses - All					
51000 - Salaries	96,808	134,711	(37,903)	230,933	(127,984)
51170 - Salaries, Planning Commission	3,300	3,300	0	6,600	(3,300)
51800 - Salaries, Overtime	460	583	(123)	1,000	(540)
52400 - Act 45 Fees	567	700	(133)	1,200	(305)
53072 - Zoning Hearing Board	8,131	10,295	(2,164)	17,648	(9,518)
53140 - Legal Services	0	2,917	(2,917)	5,000	(5,000)
54200 - Dues & Subscriptions	325	291	33	500	(175)
54500 - Contracted Services	28,345	33,250	(4,904)	57,000	(25,209)
54541 - Grant Expenses (Match)	5,920	2,917	3,003	5,000	920
59999 - Miscellaneous Expenses	468	7,292	(6,823)	12,500	(11,992)
Total Expenses - All	<u>144,324</u>	<u>196,256</u>	<u>(51,931)</u>	<u>337,381</u>	<u>(183,103)</u>



430--Public Works

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

	01/01/2021 Through 07/31/2021			Year Ending 12/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	Actual vs FY Budget
Expenses - All					
51000 - Salaries	233,955	253,167	(19,212)	434,000	(185,050)
51800 - Salaries, Overtime	18,823	9,975	8,848	19,000	291
52160 - Small Equipment	2,897	2,916	(19)	5,000	475
52310 - Gasoline/Diesel	9,642	5,834	3,808	10,000	356
52380 - Uniforms	6,277	4,666	1,611	8,000	(1,358)
52451 - Stone	14,544	16,000	(1,456)	20,000	(4,559)
52452 - Skin Patching	0	16,000	(16,000)	20,000	(20,000)
52453 - Skin Patching Oil	17,805	6,400	11,405	8,000	9,806
52454 - Black Top	0	8,000	(8,000)	10,000	(10,000)
52455 - Drainage Materials	3,120	5,834	(2,713)	10,000	(4,684)
52456 - Line Painting	0	24,000	(24,000)	30,000	(30,000)
52457 - Oil & Chip	0	26,400	(26,400)	33,000	(33,000)
52460 - Supplies, Signs	3,883	4,800	(918)	6,000	(1,998)
52461 - Snow & Ice Control Supplies	48,859	22,500	26,359	45,000	3,859
52500 - Maintenance Supplies	9,347	2,333	7,014	4,000	6,508
53600 - Utilities	11,305	12,250	(945)	21,000	(8,757)
53610 - Electric, Street Lights	2,295	805	1,490	1,380	1,305
53680 - PA One Call	296	583	(288)	1,000	(640)
53690 - Household Hazardous Waste Disp	0	1,500	(1,500)	3,000	(1,703)
53720 - Vehicle Maintenance & Repair	15,208	8,750	6,459	15,000	536
53740 - Maintenance, Traffic Signals	11,889	5,250	6,639	9,000	2,889
54500 - Contracted Services	16,181	10,209	5,972	17,500	(219)
59999 - Miscellaneous Expenses	0	291	(292)	500	(500)
Total Expenses - All	426,326	448,463	(22,138)	730,380	(276,443)



486--Insurance

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

	01/01/2021 Through 07/31/2021			Year Ending 12/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	Actual vs FY Budget
Expenses - All					
53510 - Property & Liability Insurance	81,591	86,500	(4,909)	86,500	(4,909)
53530 - Bonds	0	2,904	(2,904)	8,800	(8,800)
53540 - Worker's Comp. Insurance	56,961	39,602	17,359	39,602	17,359
Total Expenses - All	138,552	129,006	9,546	134,902	3,650



487--Employee Benefits (non-uniform)

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

	01/01/2021 Through 07/31/2021			Year Ending 12/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	Actual vs FY Budget
Expenses - All					
51000 - Salaries	29,758	0	29,758	0	29,758
51832 - Auto Allowance	2,100	2,100	0	3,600	(1,200)
51920 - Social Security & Medicare	103,743	53,546	50,197	91,792	18,177
51940 - Unemployment Taxes	10,261	4,287	5,974	7,350	2,969
51960 - Medical & Dental Insurance	151,842	137,499	14,342	235,714	(83,871)
51961 - Medical Expenses (Reimb. Insur)	15,421	21,590	(6,168)	37,011	(21,590)
51962 - Post Employment Medical (COBRA)	0	6,264	(6,264)	10,738	(10,738)
51970 - Employee Pension Plan	0	0	0	116,545	(116,545)
51980 - Life, Disability, H&L Insurance	9,741	7,492	2,249	12,843	(3,103)
51990 - Employee Savings Plan	20,563	19,959	604	34,215	(12,441)
59999 - Miscellaneous Expenses	0	1,166	(1,166)	2,000	(1,940)
Total Expenses - All	343,429	253,903	89,526	551,808	(200,524)



492--Interfund Transfers

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

	01/01/2021 Through 07/31/2021			Year Ending 12/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	Actual vs FY Budget
Expenses - All					
57000 - Trns to Capital (Misc)	10,476	0	10,476	0	10,476
57020 - Trns to Capital (Trail GrtMtch)	0	134,167	(134,167)	230,000	(230,000)
57060 - Trns to Capital (Drainage)	0	87,500	(87,500)	150,000	(150,000)
57070 - Trns to Capital (Bldgs)	0	49,583	(49,583)	85,000	(85,000)
Total Expenses - All	10,476	271,250	(260,774)	465,000	(454,524)



Expense Central GF--Expense Central Mgmt GF

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

	01/01/2021 Through 07/31/2021			Year Ending 12/31/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	Actual vs FY Budget
Expense					
Community & Economic Development					
52462 - Supplies - Barkingfield Park	1,926	0	1,926	0	1,926
55200 - Mushroom Festival	0	2,500	(2,500)	2,500	0
55303 - Contribution - Park & Rec Board	0	10,000	(10,000)	10,000	(10,000)
55304 - Contribution - Library Bldg	0	121,000	(121,000)	121,000	0
55305 - Deer Management Committee	0	0	0	250	(250)
55401 - Kennett Area Senior Center	0	2,000	(2,000)	2,000	(2,000)
55402 - Historic Kennett Square	20,000	20,000	0	20,000	0
55403 - Brandywine Red Clay Alliance	950	1,950	(1,000)	1,950	(1,000)
55405 - SCCOOT transportation service	0	2,000	(2,000)	4,000	(4,000)
55407 - Brandywine Vly Scenic Byway Com	0	0	0	600	(600)
55411 - Historic Commission	500	0	500	1,500	(1,000)
55413 - Contributions - TLC	72,000	0	72,000	0	72,000
Total Community & Economic Development	95,376	159,450	(64,074)	163,800	55,076
Fraud Investigation					
53140 - Legal Services	74,812	0	74,812	0	82,546
59999 - Miscellaneous Expenses	10,242	0	10,242	0	10,242
Total Fraud Investigation	85,054	0	85,054	0	92,788
Total Expense	180,430	159,450	20,980	163,800	147,864