



KENNETT TOWNSHIP  
FINANCE & HR DEPARTMENT

TO: Kennett Township Board of Supervisors

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FROM: Amy Heinrich, Finance & HR Director, Treasurer  
Subject: Department Report – April 20, 2022 BOS Meeting

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Although March weather has been extremely unpredictable this year, it was a temperate month for the finance team. We were able to gain headway on several projects while meeting deliverables in a timely and efficient manner. Daily operations seem to have smoothed out due to many processes being refined and documented.

Preparation for the 2021 audit is still underway but we are on track for having the audit completed by the end of this summer.

Tax revenue has also started to trickle in. We have collected to-date about 20% of what was budgeted for Local Real Estate Tax and Earned Income Tax. We should start seeing more come in during April as residents and companies file their taxes.

First quarter sewer bills are set to go out on time by early May. As always, we must wait to get the water meter reads from several different sources before we can begin the process. We are currently waiting on a couple of these sources to give us their information.

On the HR front, we are making significant progress with our HR policies and continue to present drafts to the Board for feedback. We are close to finishing a few key policies and looking forward to presenting the Board with the next set of policies to review.



All w/o Escrow

**Kennett Township**  
**Balance Sheet by Fund**  
 As of April 14, 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 03/31/2022	01/01/2022 Through 03/31/2022	01/01/2022 Through 03/31/2022	01/01/2022 Through 03/31/2022	01/01/2022 Through 03/31/2022	01/01/2022 Through 03/31/2022	01/01/2022 Through 03/31/2022	01/01/2022 Through 03/31/2022	01/01/2022 Through 03/31/2022
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>Assets</b>									
Current Assets	5,293,965	144,999	454,781	40,619	3,644,604	41,932	77,621	428,527	10,127,048
Interfund Due from									
Due from General Fund	0	0	0	0	783,457	0	0	543,986	1,327,442
Due from Open Space Fund	236	0	0	0	0	0	0	0	236
Due from Sewer Fund	39,767	0	0	0	0	0	0	0	39,767
Due from Escrow Fund	26,572	0	0	0	0	0	0	0	26,572
Due from Capital Fund	7,013	0	0	0	0	0	0	0	7,013
Total Interfund Due from	73,588	0	0	0	783,457	0	0	543,986	1,401,030
<b>Total Assets</b>	<b>5,367,553</b>	<b>144,999</b>	<b>454,781</b>	<b>40,619</b>	<b>4,428,061</b>	<b>41,932</b>	<b>77,621</b>	<b>972,513</b>	<b>11,528,078</b>
<b>Liabilities and Net Assets</b>									
Liabilities									
Short-term Liabilities	60,795	0	0	0	0	0	0	1,083	61,879
Long Term Liabilities	0	0	0	0	4,545,000	0	0	0	4,545,000
Interfund Due to									
Due to General Fund	0	7,013	0	0	236	0	0	39,767	47,015
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
Total Interfund Due to	1,327,443	7,013	0	0	236	0	0	39,767	1,374,458
Total Liabilities	1,388,238	7,013	0	0	4,545,236	0	0	40,850	5,981,337
Net Assets									
Net Assets									
Fund Balance	3,765,955	583,933	454,770	15,418	(341,068)	6,830	77,619	620,501	5,183,958
Total Net Assets	3,765,955	583,933	454,770	15,418	(341,068)	6,830	77,619	620,501	5,183,958
Change In Net Assets									
Operating Revenue	1,612,969	12	11	25,201	226,194	35,102	2	584,762	2,484,252
Expenditures	1,399,609	445,959	0	0	2,301	0	0	273,600	2,121,469
Change In Net Assets	213,360	(445,947)	11	25,201	223,893	35,102	2	311,162	362,783
Total Net Assets	3,979,315	137,986	454,781	40,619	(117,175)	41,932	77,621	931,663	5,546,741
<b>Total Liabilities and Net Assets</b>	<b>5,367,553</b>	<b>144,999</b>	<b>454,781</b>	<b>40,619</b>	<b>4,428,061</b>	<b>41,932</b>	<b>77,621</b>	<b>972,513</b>	<b>11,528,078</b>



All w/o Escrow

Kennett Township  
**Statement of Revenues and Expenditures**  
 All Funds Except Escrow  
 As of April 14, 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 04/30/2022	01/01/2022 Through 04/30/2022	01/01/2022 Through 04/30/2022	01/01/2022 Through 04/30/2022	01/01/2022 Through 04/30/2022	01/01/2022 Through 04/30/2022	01/01/2022 Through 04/30/2022	01/01/2022 Through 04/30/2022	01/01/2022 Through 04/30/2022
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>Net income</b>									
Revenue									
Taxes	1,449,588	0	0	0	226,142	35,101	0	0	1,710,831
Fees, Fines, Grants, Interest	226,687	12	11	323,655	51	1	2	609,511	1,159,929
<b>Total Revenue</b>	<b>1,676,275</b>	<b>12</b>	<b>11</b>	<b>323,655</b>	<b>226,193</b>	<b>35,102</b>	<b>2</b>	<b>609,511</b>	<b>2,870,760</b>
Expense									
Salaries & Benefits	946,078	0	0	0	0	0	0	34,611	980,688
Maintenance & Operations	138,301	182,603	0	0	2,644	0	0	208,786	532,335
Contracted/ Professional Services	385,213	65,495	0	0	19,323	0	0	45,531	515,560
Community & Economic Development	38,112	300,200	0	0	0	0	0	0	338,312
Fire & Ambulance	199,664	0	0	0	0	0	0	0	199,664
Capital Expense	0	0	0	0	0	0	0	17,896	17,896
Fraud Investigation	43,663	0	0	0	0	0	0	0	43,663
<b>Total Expense</b>	<b>1,751,031</b>	<b>548,298</b>	<b>0</b>	<b>0</b>	<b>21,967</b>	<b>0</b>	<b>0</b>	<b>306,824</b>	<b>2,628,118</b>
<b>Total Net income</b>	<b>(74,756)</b>	<b>(548,286)</b>	<b>11</b>	<b>323,655</b>	<b>204,226</b>	<b>35,102</b>	<b>2</b>	<b>302,687</b>	<b>242,642</b>



General Fund  
**Revenue & Expense Year-to-Date vs Prior Year**  
 As of April 14, 2022

	Year To Date 03/31/2022 <small>YTD Act (Prior Mth)</small>	Year To Date 04/14/2022 <small>YTD Act (Current)</small>	Prior Year To Date 04/14/2021 <small>Prior YTD</small>
<b>Net income</b>			
Revenue			
Taxes			
40111 - RE Taxes - General Millage	395,753	395,753	42,768
40112 - RE Taxes - EMS Millage	3,949	3,949	426,232
40120 - RE Taxes - Prior Year's	7,759	17,997	22,652
41011 - Real Estate Transfer Tax	158,305	188,616	173,543
41021 - Earned Income Tax	782,428	782,427	1,003,802
41050 - Local Service Tax	60,845	60,846	51
<b>Total Taxes</b>	<b>1,409,039</b>	<b>1,449,588</b>	<b>1,669,048</b>
Fees, Fines, Grants, Interest			
42180 - Cable Franchise Fee	45,372	45,371	44,178
42250 - Road Opening Permits	220	220	325
43149 - Fine & Penalties	5,015	5,016	4,997
44151 - Interest Income	668	667	4,407
44152 - Unrealized Gain/Loss	(3,057)	(3,057)	(17,972)
45415 - Recycling Grant	0	0	22,118
45417 - State Grants	59,816	59,816	0
45604 - Liquor Licenses	800	800	0
45704 - Private Grant	0	0	2,842
46134 - Zoning Hearing Fees	0	0	1,600
46148 - Misc Income	1,432	2,560	0
46159 - Sale of Copies, Supplies	935	935	739
46218 - Overtime Reimbursement	17,420	17,420	0
46240 - Building & Zoning Fees	47,368	64,676	85,924
46242 - Rental Registration Fees	1,000	1,000	100
46246 - UCC Fees - Act 45	283	319	297
46298 - Misc Zoning & Building Fees	150	150	600
46299 - Misc Police Income	5,000	5,000	0
46399 - Misc Public Works Income	2,047	3,045	1,620
46560 - Health Insurance Reimbursement	13,362	16,649	17,960
48311 - Street Light Fees	6,100	6,100	1,560
49199 - Insurance Reimbursement	0	0	37,647
<b>Total Fees, Fines, Grants, Interest</b>	<b>203,931</b>	<b>226,687</b>	<b>208,942</b>
<b>Total Revenue</b>	<b>1,612,970</b>	<b>1,676,275</b>	<b>1,877,990</b>
Expense			
Salaries & Benefits	903,747	910,096	856,499
Maintenance & Operations	75,191	120,525	167,277
Contracted/ Professional Services	173,411	317,440	233,025
Community & Economic Development	21,050	38,113	95,376
Fire & Ambulance	195,308	199,663	144,104
Fraud Investigation	30,903	43,663	15,449
<b>Total Expense</b>	<b>1,399,610</b>	<b>1,629,500</b>	<b>1,511,730</b>
<b>Total Net income</b>	<b>213,360</b>	<b>46,775</b>	<b>366,260</b>



General Fund

Kennett Township

All GF Expenses--All General Fund Expenses

General Fund Expense Detail by Department

As of April 14, 2022

	Year To Date 04/14/2022	Prior Year To Date 04/14/2021
	Actual	Prior YTD
All Expenses		
400 - Board of Supervisors		
No Item-GL Account	1,875.00	1,875.00
Total 400 - Board of Supervisors	<u>1,875.00</u>	<u>1,875.00</u>
401 - Administration		
52100--Office, meeting & cleaning supplies, furnit.	255.43	484.27
53140--Legal Services	105,766.50	12,192.00
53420--Printing & Advertising	1,066.88	1,415.69
54200--Dues & Subscriptions	4,815.00	3,605.00
54500--Contracted Services	550.00	464.28
54600--Training & Conferences	3,532.59	0.00
55300--Payments to other Gov't bodies	0.00	3,696.71
55411--Historic Commission	100.00	0.00
59999--Miscellaneous Expenses	305.66	819.05
No Item-GL Account	58,673.26	55,700.12
Total 401 - Administration	<u>175,065.32</u>	<u>78,377.12</u>
402 - Finance/HR		
53110--Auditing Services	7,000.00	0.00
No Item-GL Account	97,814.08	77,812.38
Total 402 - Finance/HR	<u>104,814.08</u>	<u>77,812.38</u>
403 - Tax Collection		
53191--Refund of Prior Year Revenue	0.00	105.88
Total 403 - Tax Collection	<u>0.00</u>	<u>105.88</u>
406 - Twp Building		
52100--Office, meeting & cleaning supplies, furnit.	1,575.88	425.44
53600--Utilities	14,386.19	12,787.69
53601--Utilities (The Pines)	3,027.23	2,320.35
53700--Repair & Maintenance Services	(150.00)	40.00
54500--Contracted Services	6,289.24	8,184.74
No Item-GL Account	0.00	91.11
Total 406 - Twp Building	<u>25,128.54</u>	<u>23,849.33</u>
407 - IT Services		

\*Due to reporting limitations, all line items labeled 'No Item-GL Account' are Payroll Expenses.



General Fund

Kennett Township

All GF Expenses--All General Fund Expenses

General Fund Expense Detail by Department

As of April 14, 2022

	Year To Date 04/14/2022	Prior Year To Date 04/14/2021
	Actual	Prior YTD
52130--IT Supplies & Equipment	187.00	147.99
54520--IT Services	18,917.04	9,605.54
54521--IT Services - Finance/Accounting	157.50	14,857.94
No Item-GL Account	1,125.91	1,175.02
<b>Total 407 - IT Services</b>	<b>20,387.45</b>	<b>25,786.49</b>
408 - Engineering Services		
53130--Engineering Services	5,637.08	19,654.99
53131--Engineering Services - MS4	202.42	559.53
53132--Engineering Serv -Grant Writing	0.00	7,000.00
53133--Engineering Serv -Traffic	0.00	5,934.25
53170--Trail Consultant	101,012.55	116,385.99
<b>Total 408 - Engineering Services</b>	<b>106,852.05</b>	<b>149,534.76</b>
409 - Public Works Building		
53720--Vehicle Maintenance & Repair	504.48	0.00
<b>Total 409 - Public Works Building</b>	<b>504.48</b>	<b>0.00</b>
410 - Police		
51960--Medical & Dental Insurance	52,608.69	36,035.54
51980--Life, Disability, H&L Insurance	6,389.55	11,963.72
52100--Office, meeting & cleaning supplies, furnit.	222.01	520.66
52130--IT Supplies & Equipment	32.97	0.00
52170--Police Equipment	546.29	2,114.66
52310--Gasoline/Diesel	10,420.89	5,744.23
52380--Uniforms	621.41	1,130.94
53140--Legal Services	357.50	3,835.00
53700--Repair & Maintenance Services	0.00	599.53
53720--Vehicle Maintenance & Repair	2,672.96	4,809.70
54200--Dues & Subscriptions	0.00	79.00
54500--Contracted Services	36,192.66	4,798.56
54520--IT Services	19,068.08	9,959.69
54600--Training & Conferences	3,168.64	0.00
55300--Payments to other Gov't bodies	0.00	2,500.00
59999--Miscellaneous Expenses	0.00	891.30
No Item-GL Account	375,842.31	304,554.28
<b>Total 410 - Police</b>	<b>508,143.96</b>	<b>389,536.81</b>
411 - Fire & EMS		
53630--Hydrant Service	13,068.00	8,712.00
55302--EMS Commission Funding	186,595.96	135,391.95

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General Fund

Kennett Township

All GF Expenses--All General Fund Expenses

General Fund Expense Detail by Department

As of April 14, 2022

	Year To Date 04/14/2022	Prior Year To Date 04/14/2021
	Actual	Prior YTD
No Item-GL Account	250.00	250.00
Total 411 - Fire & EMS	<u>199,913.96</u>	<u>144,353.95</u>
414 - Planning & Zoning		
52400--Act 45 Fees	225.00	292.50
53072--Zoning Hearing Board	4,305.00	2,229.50
54200--Dues & Subscriptions	145.00	0.00
54500--Contracted Services	13,119.60	9,512.10
54600--Training & Conferences	890.53	0.00
59999--Miscellaneous Expenses	2,163.67	0.00
No Item-GL Account	51,485.40	48,616.66
Total 414 - Planning & Zoning	<u>72,334.20</u>	<u>60,650.76</u>
430 - Public Works		
51910--Uniform Maintenance	0.00	171.23
52100--Office, meeting & cleaning supplies, furnit.	13.88	150.92
52160--Small Equipment	231.38	1,187.45
52310--Gasoline/Diesel	6,119.77	6,041.15
52380--Uniforms	1,158.88	3,930.06
52451--Stone	640.87	6,800.84
52453--Skin Patching Oil	0.00	6,861.90
52460--Supplies, Signs	3,959.46	1,978.00
52461--Snow & Ice Control Supplies	0.00	48,858.91
52500--Maintenance Supplies	1,007.55	4,023.23
53600--Utilities	10,098.33	9,552.62
53610--Electric, Street Lights	1,172.72	1,253.75
53680--PA One Call	177.59	86.95
53700--Repair & Maintenance Services	2,220.26	177.26
53720--Vehicle Maintenance & Repair	5,804.44	8,927.45
54500--Contracted Services	8,135.73	2,532.70
59999--Miscellaneous Expenses	147.20	0.00
No Item-GL Account	114,938.19	123,118.49
Total 430 - Public Works	<u>155,826.25</u>	<u>225,652.91</u>
454 - Parks & Property		
52462--Supplies - Barkingfield Park	0.00	1,149.99
53600--Utilities	209.80	0.00
54500--Contracted Services	118.00	110.00
54502--Contracted Services - Barkingfield	0.00	1,914.17
55400--Parks & Prop - Anson Nxn Author	17,062.50	0.00
57200--Parks & Prop - Capital Projects	0.00	776.25
Total 454 - Parks & Property	<u>17,390.30</u>	<u>3,950.41</u>

\*Due to reporting limitations, all line items labeled 'No Item-GL Account' are Payroll Expenses.



General Fund

Kennett Township

All GF Expenses--All General Fund Expenses

General Fund Expense Detail by Department

As of April 14, 2022

	Year To Date 04/14/2022	Prior Year To Date 04/14/2021
	Actual	Prior YTD
459 - Contributions		
55402--Historic Kennett Square	20,000.00	20,000.00
55403--Brandywine Red Clay Alliance	950.00	950.00
55413--Contributions - TLC	0.00	72,000.00
Total 459 - Contributions	<u>20,950.00</u>	<u>92,950.00</u>
460 - Community Development		
55411--Historic Commission	0.00	500.00
Total 460 - Community Development	<u>0.00</u>	<u>500.00</u>
461 - Open Space		
53140--Legal Services	570.00	0.00
54500--Contracted Services	0.00	4,200.00
Total 461 - Open Space	<u>570.00</u>	<u>4,200.00</u>
482 - Fraud Investigation		
53140--Legal Services	41,050.00	5,206.50
54500--Contracted Services	2,613.00	0.00
59999--Miscellaneous Expenses	0.00	10,242.10
Total 482 - Fraud Investigation	<u>43,663.00</u>	<u>15,448.60</u>
486 - Insurance		
53540--Worker's Comp. Insurance	17,736.00	19,297.00
No Item-GL Account	0.00	3.00
Total 486 - Insurance	<u>17,736.00</u>	<u>19,300.00</u>
487 - Employee Benefits (non-uniform)		
51960--Medical & Dental Insurance	58,538.46	93,487.21
51961--Medical Expenses (Reimb. Insur)	12,946.60	0.00
51980--Life, Disability, H&L Insurance	5,801.47	229.24
No Item-GL Account	78,410.00	103,315.00
Total 487 - Employee Benefits (non-uniform)	<u>155,696.53</u>	<u>197,031.45</u>
491 - Refund of Prior Year Revenue		
53191--Refund of Prior Year Revenue	0.00	813.37
Total 491 - Refund of Prior Year Revenue	<u>0.00</u>	<u>813.37</u>
Total All Expenses	<u>1,626,851.12</u>	<u>1,511,729.22</u>

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