



KENNETT TOWNSHIP
FINANCE & HR DEPARTMENT

TO: Kennett Township Board of Supervisors

FROM: Amy Heinrich, Finance & HR Director, Treasurer
Subject: Department Report – May 18th, 2022 BOS Meeting

April and May are our largest tax revenue months of the year. The Real Estate Tax discount period ended on April 30, 2022 which results in large inflows from our tax collector in late April and early May. May is also the peak month for Earned Income Tax receipts given the mid-April year-end tax filing deadline for the prior year along with quarter-end tax filings. Tax revenue is largely on-target with just a slight variance versus prior year and budget due to timing. We will know more by the end of May.

Expenses are running slightly favorable to our year-to-date budget and prior year. Favorability due to staff vacancies and timing of maintenance expenses are partially offset by higher legal expenses due to the cost of the personnel investigation.

We were able to gain headway on several projects and daily operations seem to have smoothed out due to many processes being refined and documented.

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. Our Employee Ethical Code of Conduct and Conflict of Interest Policy is with our employment lawyer for final review. Additionally, we successfully updated our Police Pension Plan per State requirements at the last Board meeting.

First quarter sewer bills are set to go out this week for 85% of our customers who have water service from Chester Water and fixed fee sewer districts. As always, we must wait to get the water meter reads from several different sources before we can begin the process. We are still awaiting water reads from customers with Kennett Borough water service and those with wells that are read by the Borough. They are running late due to staffing issues. We expect to get those bills out the week of May 30th.



All w/o Escrow

Kennett Township
Balance Sheet by Fund
 As of May 18, 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
Assets									
Current Assets	5,344,234	35,648	454,785	339,075	2,157,094	74,265	127,173	459,189	8,991,462
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	(237)	0	0	0	0	0	0	0	(236)
Due from Sewer Fund	23,051	0	0	0	0	0	0	0	23,051
Due from Escrow Fund	(868)	0	0	0	0	0	0	0	(868)
Due from Capital Fund	101,012	0	0	0	0	0	0	0	101,012
Total Interfund Due from	122,958	0	0	0	783,457	0	0	543,986	1,450,402
Total Assets	5,467,192	35,648	454,785	339,075	2,940,551	74,265	127,173	1,003,175	10,441,864
Liabilities and Net Assets									
Liabilities									
Short-term Liabilities	60,622	0	0	0	0	0	0	1,083	61,705
Long Term Liabilities	0	0	0	0	4,545,000	0	0	0	4,545,000
Interfund Due to									
Due to General Fund	0	101,013	0	0	(236)	0	0	23,051	123,827
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	101,013	0	0	(236)	0	0	23,051	1,451,270
Total Liabilities	1,388,065	101,013	0	0	4,544,764	0	0	24,134	6,057,975
Net Assets									
Net Assets									
Fund Balance	3,765,234	583,933	454,770	15,418	(341,068)	6,830	77,619	620,501	5,183,238
Total Net Assets	3,765,234	583,933	454,770	15,418	(341,068)	6,830	77,619	620,501	5,183,238
Change In Net Assets									
Operating Revenue	2,177,302	12	15	323,657	281,176	67,435	49,554	672,596	3,571,745
Expenditures	1,863,409	649,310	0	0	1,544,321	0	0	314,056	4,371,094
Change In Net Assets	313,893	(649,298)	15	323,657	(1,263,145)	67,435	49,554	358,540	(799,349)
Total Net Assets	4,079,127	(65,365)	454,785	339,075	(1,604,213)	74,265	127,173	979,041	4,383,889
Total Liabilities and Net Assets	5,467,192	35,648	454,785	339,075	2,940,551	74,265	127,173	1,003,175	10,441,864



All w/o Escrow

Kennett Township
Statement of Revenues and Expenditures
 All Funds Except Escrow
 As of May 18, 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 05/31/2022	01/01/2022 Through 05/31/2022	01/01/2022 Through 05/31/2022	01/01/2022 Through 05/31/2022	01/01/2022 Through 05/31/2022	01/01/2022 Through 05/31/2022	01/01/2022 Through 05/31/2022	01/01/2022 Through 05/31/2022	01/01/2022 Through 05/31/2022
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Net income									
Revenue									
Taxes	3,287,819	0	0	0	405,879	137,428	0	0	3,831,126
Fees, Fines, Grants, Interest	780,862	12	15	323,657	668,215	1	49,554	674,396	2,496,712
Total Revenue	4,068,681	12	15	323,657	1,074,094	137,429	49,554	674,396	6,327,838
Expense									
Salaries & Benefits	1,292,628	0	0	0	0	0	0	46,699	1,339,327
Maintenance & Operations	165,072	182,603	0	0	2,644	40,269	0	231,218	621,806
Contracted/ Professional Services	451,029	173,257	0	0	24,492	0	0	46,114	694,892
Community & Economic Development	38,112	300,199	0	0	1,522,472	0	0	0	1,860,784
Fire & Ambulance	390,616	0	0	0	0	0	0	0	390,616
Capital Expense	0	0	0	0	0	0	0	24,607	24,607
Fraud Investigation	43,663	0	0	0	0	0	0	0	43,663
Total Expense	2,381,120	656,059	0	0	1,549,608	40,269	0	348,638	4,975,695
Total Net income	1,687,561	(656,047)	15	323,657	(475,514)	97,160	49,554	325,758	1,352,143

*Does not include Escrow Fund



General Fund
Revenue & Expense Year-to-Date vs Prior Year
 As of May 18, 2022

	Year To Date 04/30/2022 <u>YTD Act (Prior Mth)</u>	01/01/2022 Through 04/30/2022 <u>Operating Budget</u>	Year To Date 05/18/2022 <u>YTD Act (Current)</u>	Prior Year To Date 05/18/2021 <u>Prior YTD</u>
Net income				
Revenue				
Taxes				
40111 - RE Taxes - General Millage	768,305	1,249,818	1,572,445	143,760
40112 - RE Taxes - EMS Millage	3,948	0	3,948	1,389,769
40120 - RE Taxes - Prior Year's	17,997	15,400	20,963	25,795
41011 - Real Estate Transfer Tax	188,616	169,600	188,615	207,202
41021 - Earned Income Tax	892,622	1,144,110	1,416,202	1,754,682
41050 - Local Service Tax	69,303	47,850	85,646	22,799
Total Taxes	<u>1,940,791</u>	<u>2,626,778</u>	<u>3,287,819</u>	<u>3,544,007</u>
Fees, Fines, Grants, Interest				
42180 - Cable Franchise Fee	45,372	42,000	64,180	89,243
42250 - Road Opening Permits	290	630	290	705
43149 - Fine & Penalties	5,624	14,700	5,624	14,438
44151 - Interest Income	735	330	735	5,730
44152 - Unrealized Gain/Loss	(3,057)	0	(3,057)	(10,611)
45415 - Recycling Grant	0	22,000	0	22,119
45417 - State Grants	59,816	0	570,294	356,458
45604 - Liquor Licenses	800	200	800	800
45704 - Private Grant	0	0	0	2,841
46134 - Zoning Hearing Fees	0	1,624	0	1,600
46148 - Misc Income	2,560	0	2,560	0
46159 - Sale of Copies, Supplies	1,065	580	1,065	919
46218 - Overtime Reimbursement	22,685	3,300	29,640	0
46240 - Building & Zoning Fees	67,241	64,000	69,721	111,115
46242 - Rental Registration Fees	1,200	60	1,200	100
46246 - UCC Fees - Act 45	355	320	377	446
46298 - Misc Zoning & Building Fees	150	726	400	875
46299 - Misc Police Income	5,000	0	5,000	0
46399 - Misc Public Works Income	3,044	1,437	3,714	2,100
46560 - Health Insurance Reimbursement	17,531	19,080	21,790	22,602
48311 - Street Light Fees	6,099	2,360	6,099	2,303
49110 - Proceeds from Sale of Fixed Asset	0	0	430	0
49199 - Insurance Reimbursement	0	0	0	37,646
Total Fees, Fines, Grants, Interest	<u>236,510</u>	<u>173,347</u>	<u>780,862</u>	<u>661,429</u>
Total Revenue	<u>2,177,301</u>	<u>2,800,125</u>	<u>4,068,681</u>	<u>4,205,436</u>
Expense				
Salaries & Benefits	1,158,865	1,158,733	1,292,628	1,174,096
Maintenance & Operations	138,673	296,773	165,072	206,131
Contracted/ Professional Services	284,431	240,871	451,029	390,511
Community & Economic Development	38,112	40,223	38,112	95,377
Fire & Ambulance	199,664	372,966	390,616	283,852
Fraud Investigation	43,663	0	43,663	57,226
Total Expense	<u>1,863,408</u>	<u>2,109,566</u>	<u>2,381,120</u>	<u>2,207,193</u>



General Fund
Revenue & Expense Year-to-Date vs Prior Year
As of May 18, 2022

	Year To Date 04/30/2022 YTD Act (Prior Mth)	01/01/2022 Through 04/30/2022 Operating Budget	Year To Date 05/18/2022 YTD Act (Current)	Prior Year To Date 05/18/2021 Prior YTD
Total Net income	313,893	690,559	1,687,561	1,998,243



General Fund

Kennett Township

All GF Expenses--All General Fund Expenses

General Fund Expense Detail by Department

As of May 18, 2022

	Year To Date 05/18/2022	Prior Year To Date 05/18/2021
	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	709.41
53140--Legal Services	235,567.25	20,799.00
53420--Printing & Advertising	4,371.54	2,116.45
54200--Dues & Subscriptions	5,090.00	4,951.66
54500--Contracted Services	1,550.00	464.28
54600--Training & Conferences	6,024.28	15.00
55300--Payments to other Gov't bodies	14.90	3,696.71
55411--Historic Commission	100.00	0.00
59999--Miscellaneous Expenses	305.66	819.05
No Item-GL Account	83,867.54	81,533.67
Total 401 - Administration	<u>337,146.60</u>	<u>115,105.23</u>
402 - Finance/HR		
53110--Auditing Services	7,000.00	0.00
No Item-GL Account	138,690.47	110,808.75
Total 402 - Finance/HR	<u>145,690.47</u>	<u>110,808.75</u>
403 - Tax Collection		
53191--Refund of Prior Year Revenue	0.00	105.88
No Item-GL Account	0.00	(437.91)
Total 403 - Tax Collection	<u>0.00</u>	<u>(332.03)</u>
406 - Twp Building		
52100--Office, meeting & cleaning supplies, furnit.	3,731.56	662.36
52380--Uniforms	0.00	(74.99)
52500--Maintenance Supplies	0.00	1,076.72
53600--Utilities	19,127.16	15,732.35
53601--Utilities (The Pines)	4,053.54	3,678.13
53700--Repair & Maintenance Services	(150.00)	944.00
53704--Repair & Maint (Pines/Fussel)	0.00	5,466.67
54500--Contracted Services	10,539.11	10,862.80
59999--Miscellaneous Expenses	118.80	0.00

*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 May 18, 2022

	Year To Date 05/18/2022	Prior Year To Date 05/18/2021
	Actual	Prior YTD
No Item-GL Account	(1.06)	(726.81)
Total 406 - Twp Building	<u>37,419.11</u>	<u>37,621.23</u>
407 - IT Services		
52130--IT Supplies & Equipment	287.44	147.99
54520--IT Services	26,250.44	12,334.05
54521--IT Services - Finance/Accounting	577.50	16,590.44
No Item-GL Account	1,470.95	1,526.22
Total 407 - IT Services	<u>28,586.33</u>	<u>30,598.70</u>
408 - Engineering Services		
53130--Engineering Services	8,668.83	34,384.58
53131--Engineering Services - MS4	202.42	5,025.62
53132--Engineering Serv -Grant Writing	0.00	10,500.00
53133--Engineering Serv -Traffic	0.00	5,934.25
53170--Trail Consultant	75,837.71	190,882.38
Total 408 - Engineering Services	<u>84,708.96</u>	<u>246,726.83</u>
409 - Public Works Building		
52100--Office, meeting & cleaning supplies, furnit.	0.00	72.08
53720--Vehicle Maintenance & Repair	504.48	0.00
No Item-GL Account	0.00	155.56
Total 409 - Public Works Building	<u>504.48</u>	<u>227.64</u>
410 - Police		
51960--Medical & Dental Insurance	78,276.02	49,265.41
51980--Life, Disability, H&L Insurance	12,268.55	11,963.72
52100--Office, meeting & cleaning supplies, furnit.	1,038.07	823.63
52130--IT Supplies & Equipment	32.97	0.00
52140--Ammunition & Range Supplies	112.39	0.00
52170--Police Equipment	613.98	2,608.38
52310--Gasoline/Diesel	15,969.62	7,940.83
52380--Uniforms	1,245.33	1,992.89
52500--Maintenance Supplies	120.80	0.00
53140--Legal Services	2,015.00	4,842.50
53700--Repair & Maintenance Services	0.00	599.53
53720--Vehicle Maintenance & Repair	3,031.25	5,869.41
54200--Dues & Subscriptions	0.00	79.00
54500--Contracted Services	37,167.54	25,033.19
54520--IT Services	23,158.08	11,605.19
54600--Training & Conferences	4,701.68	0.00

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General Fund

Kennett Township

All GF Expenses--All General Fund Expenses

General Fund Expense Detail by Department

As of May 18, 2022

	Year To Date 05/18/2022	Prior Year To Date 05/18/2021
	Actual	Prior YTD
55300--Payments to other Gov't bodies	3,000.00	2,500.00
59999--Miscellaneous Expenses	80.36	891.30
No Item-GL Account	537,803.68	459,460.43
Total 410 - Police	720,635.32	585,475.41
411 - Fire & EMS		
53630--Hydrant Service	17,424.00	13,068.00
55302--EMS Commission Funding	373,191.92	270,783.90
No Item-GL Account	250.00	250.00
Total 411 - Fire & EMS	390,865.92	284,101.90
414 - Planning & Zoning		
52400--Act 45 Fees	225.00	567.00
53072--Zoning Hearing Board	7,820.00	6,200.50
54200--Dues & Subscriptions	270.00	0.00
54500--Contracted Services	18,038.15	15,752.10
54541--Grant Expenses (Match)	0.00	2,673.00
54600--Training & Conferences	890.53	0.00
59999--Miscellaneous Expenses	2,163.67	0.00
No Item-GL Account	72,346.21	67,232.91
Total 414 - Planning & Zoning	101,753.56	92,425.51
430 - Public Works		
51910--Uniform Maintenance	0.00	171.23
52100--Office, meeting & cleaning supplies, furnit.	13.88	150.92
52160--Small Equipment	1,301.20	1,987.10
52310--Gasoline/Diesel	8,251.39	6,898.32
52380--Uniforms	1,727.84	4,614.98
52451--Stone	640.87	8,377.29
52453--Skin Patching Oil	0.00	6,861.90
52455--Drainage Materials	25.00	0.00
52460--Supplies, Signs	5,789.46	1,978.00
52461--Snow & Ice Control Supplies	0.00	48,858.91
52500--Maintenance Supplies	3,767.99	6,168.80
53600--Utilities	11,546.74	10,533.69
53610--Electric, Street Lights	1,966.07	1,253.75
53680--PA One Call	177.59	86.95
53700--Repair & Maintenance Services	2,370.26	1,824.26
53720--Vehicle Maintenance & Repair	6,814.15	11,422.93
53740--Maintenance, Traffic Signals	105.00	2,139.82
54500--Contracted Services	8,978.32	14,816.50
59999--Miscellaneous Expenses	147.20	0.00

*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 May 18, 2022

	Year To Date 05/18/2022	Prior Year To Date 05/18/2021
	Actual	Prior YTD
No Item-GL Account	156,230.77	170,636.86
Total 430 - Public Works	<u>209,853.73</u>	<u>298,782.21</u>
454 - Parks & Property		
52462--Supplies - Barkingfield Park	0.00	1,149.99
53600--Utilities	419.60	0.00
54500--Contracted Services	118.00	110.00
54502--Contracted Services - Barkingfield	0.00	1,914.17
54503--Contracted Services - Spar Hill	0.00	113.22
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>17,600.10</u>	<u>4,063.63</u>
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	46,984.78
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>57,226.88</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>

*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 May 18, 2022

	Year To Date 05/18/2022 <u>Actual</u>	Prior Year To Date 05/18/2021 <u>Prior YTD</u>
487 - Employee Benefits (non-uniform)		
51960--Medical & Dental Insurance	88,701.21	110,398.40
51961--Medical Expenses (Reimb. Insur)	19,521.50	3,084.25
51980--Life, Disability, H&L Insurance No Item-GL Account	5,801.47	229.24
	105,288.74	110,573.74
Total 487 - Employee Benefits (non-uniform)	<u>219,312.92</u>	<u>224,285.63</u>
491 - Refund of Prior Year Revenue		
53191--Refund of Prior Year Revenue No Item-GL Account	0.00	813.37
	0.00	437.91
Total 491 - Refund of Prior Year Revenue	<u>0.00</u>	<u>1,251.28</u>
Total All Expenses	<u>2,378,871.50</u>	<u>2,207,193.80</u>

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



400--Board of Supervisors

General Fund
Expenses by Dept vs Budget
As of May 18, 2022

	01/01/2022 Through 04/30/2022		Year Ending 12/31/2022		Actual vs FY Budget
	YTD Act (Prior Mth)	YTD Budget	YTD Act (Today)	Full Year Budget	
Expenses - All					
51000 - Salaries	1,875	1,875	1,875	7,500	(5,625)
Total Expenses - All	1,875	1,875	1,875	7,500	(5,625)



401--Administration

General Fund
Expenses by Dept vs Budget
 As of May 18, 2022

	01/01/2022 Through 04/30/2022			Year Ending 12/31/2022		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
Expenses - All						
51000 - Salaries	74,974	74,229	745	83,182	224,937	(141,755)
51800 - Salaries, Overtime	682	2,088	(1,406)	681	6,327	(5,646)
52100 - Office, meeting & cleaning supplies, furnit.	255	0	255	255	0	256
53110 - Auditing Services	0	15,900	(15,900)	0	30,000	(30,000)
53140 - Legal Services	162,943	20,460	142,483	235,568	62,000	173,567
53420 - Printing & Advertising	2,069	4,260	(2,191)	4,371	6,000	(1,629)
53900 - Bank Service Charges/Fees	0	3,267	(3,267)	0	9,900	(9,900)
54200 - Dues & Subscriptions	5,090	5,200	(110)	5,090	6,500	(1,410)
54500 - Contracted Services	550	150	400	1,550	1,500	50
54600 - Training & Conferences	6,024	1,800	4,224	6,025	12,000	(5,975)
55300 - Payments to other Gov't bodies	15	0	15	14	0	15
55411 - Historic Commission	100	0	100	100	0	100
59999 - Miscellaneous Expenses	306	2,640	(2,334)	311	8,000	(7,690)
Total Expenses - All	253,008	129,994	123,014	337,147	367,164	(30,017)



402--Finance/HR

General Fund
Expenses by Dept vs Budget
 As of May 18, 2022

	01/01/2022 Through 04/30/2022			Year Ending 12/31/2022		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
Expenses - All						
51000 - Salaries	121,316	122,421	(1,105)	134,663	370,973	(236,310)
51800 - Salaries, Overtime	412	1,639	(1,227)	412	4,966	(4,554)
53110 - Auditing Services	7,000	0	7,000	7,000	0	7,000
53900 - Bank Service Charges/Fees	3,043	0	3,043	3,043	0	3,043
54600 - Training & Conferences	0	0	0	664	0	664
59999 - Miscellaneous Expenses	(92)	0	(91)	(92)	0	(91)
Total Expenses - All	131,679	124,060	7,620	145,690	375,939	(230,248)



406--Twp Building

General Fund
Expenses by Dept vs Budget
As of May 18, 2022

	01/01/2022 Through 04/30/2022			Year Ending 12/31/2022		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
Expenses - All						
52100 - Office, meeting & cleaning supplies, furnit.	2,611	2,640	(29)	3,732	8,000	(4,268)
52500 - Maintenance Supplies	0	1,683	(1,683)	0	1,700	(1,700)
53600 - Utilities	16,939	19,740	(2,801)	19,127	42,000	(22,873)
53601 - Utilities (The Pines)	3,803	5,913	(2,110)	4,053	8,100	(4,047)
53700 - Repair & Maintenance Services	(150)	12,180	(12,330)	(150)	14,000	(14,150)
53704 - Repair & Maintenance (Pines/Fussel)	0	6,000	(6,000)	0	6,000	(6,000)
54500 - Contracted Services	7,669	16,600	(8,931)	10,538	41,500	(30,962)
59999 - Miscellaneous Expenses	0	0	0	119	500	(381)
Total Expenses - All	30,872	64,756	(33,884)	37,419	121,800	(84,381)



408--Engineering Services

General Fund
Expenses by Dept vs Budget
 As of May 18, 2022

	01/01/2022 Through 04/30/2022			Year Ending 12/31/2022		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
Expenses - All						
53130 - Engineering Services	8,669	29,250	(20,581)	8,669	39,000	(30,331)
53131 - Engineering Services - MS4	202	24,310	(24,108)	202	187,000	(186,798)
53134 - Planning Serv & Landscape Arch	0	0	0	0	8,100	(8,100)
53170 - Trail Consultant	0	0	0	75,838	0	75,838
Total Expenses - All	8,871	53,560	(44,689)	84,709	234,100	(149,391)



410--Police

General Fund
Expenses by Dept vs Budget
 As of May 18, 2022

	01/01/2022 Through 04/30/2022			Year Ending 12/31/2022		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
Expenses - All						
51000 - Salaries	402,542	421,082	(18,539)	439,568	1,182,622	(743,054)
51800 - Salaries, Overtime	37,678	17,515	20,162	48,649	76,154	(27,505)
51830 - Salaries, Overtime Reimbursable	27,613	0	27,613	28,979	15,000	13,980
51910 - Uniform Maintenance	0	0	0	0	3,750	(3,750)
51920 - Social Security & Medicare	0	31,531	(31,531)	0	95,549	(95,549)
51940 - Unemployment Taxes	0	0	0	0	4,500	(4,500)
51960 - Medical & Dental Insurance	64,417	58,074	6,343	78,276	175,982	(97,706)
51970 - Employee Pension Plan	0	0	0	0	94,260	(94,260)
51980 - Life, Disability, H&L Insurance	12,269	0	12,269	12,269	18,558	(6,290)
51990 - Employee Savings Plan	13,295	12,511	784	14,776	37,913	(23,137)
52100 - Office, meeting & cleaning supplies, furnit.	413	495	(82)	1,019	1,500	(481)
52130 - IT Supplies & Equipment	33	0	33	33	0	33
52140 - Ammunition & Range Supplies	113	0	112	112	0	113
52170 - Police Equipment	614	3,465	(2,851)	614	10,500	(9,886)
52310 - Gasoline/Diesel	12,210	9,600	2,611	15,970	30,000	(14,031)
52380 - Uniforms	1,006	2,640	(1,634)	1,562	8,000	(6,438)
52470 - Community Policing Supplies	0	500	(500)	0	1,500	(1,500)
52500 - Maintenance Supplies	0	0	0	120	0	121
53140 - Legal Services	358	4,950	(4,593)	2,015	15,000	(12,985)
53240 - Cell Phone Expense	2,600	3,089	(488)	3,250	9,360	(6,110)
53540 - Worker's Comp. Insurance	0	10,395	(10,395)	0	51,974	(51,974)
53720 - Vehicle Maintenance & Repair	2,673	7,200	(4,527)	3,032	12,000	(8,969)
54200 - Dues & Subscriptions	0	400	(400)	0	2,500	(2,500)
54500 - Contracted Services	36,751	38,250	(1,499)	37,167	51,000	(13,833)
54520 - IT Services	21,540	23,961	(2,421)	23,158	57,050	(33,891)
54600 - Training & Conferences	3,168	600	2,568	4,702	15,000	(10,299)
54610 - Tuition Reimbursement	1,564	2,500	(936)	2,284	5,000	(2,716)
55300 - Payments to other Gov't bodies	3,000	2,840	160	3,000	4,000	(1,000)
59999 - Miscellaneous Expenses	81	3,234	(3,153)	80	9,800	(9,719)
Total Expenses - All	643,938	654,832	(10,894)	720,635	1,988,472	(1,267,836)



411--Fire & EMS

General Fund
Expenses by Dept vs Budget
As of May 18, 2022

	01/01/2022 Through 04/30/2022			Year Ending 12/31/2022		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
Expenses - All						
51000 - Salaries	250	250	0	250	1,000	(750)
53542 - Worker's Comp Insurance Fire & EMS (Reimb)	0	0	0	0	23,613	(23,613)
53630 - Hydrant Service	13,068	14,702	(1,634)	17,424	54,452	(37,028)
55301 - Foreign Fire Tax Contributions	0	0	0	0	62,000	(62,000)
55302 - EMS Commission Funding	186,596	358,264	(171,668)	373,192	746,384	(373,192)
Total Expenses - All	199,914	373,216	(173,302)	390,866	887,449	(496,583)



414--Planning & Zoning

General Fund
Expenses by Dept vs Budget
 As of May 18, 2022

	01/01/2022 Through 04/30/2022			Year Ending 12/31/2022		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
Expenses - All						
51000 - Salaries	61,830	84,023	(22,193)	68,278	262,573	(194,295)
51170 - Salaries, Planning Commission	397	1,650	(1,254)	396	6,600	(6,204)
51800 - Salaries, Overtime	2,618	644	1,975	2,892	1,950	942
52400 - Act 45 Fees	225	600	(375)	225	1,200	(975)
53072 - Zoning Hearing Board	4,305	6,840	(2,535)	7,820	18,000	(10,180)
54200 - Dues & Subscriptions	270	180	90	270	1,200	(930)
54500 - Contracted Services	13,120	21,350	(8,230)	18,038	61,000	(42,962)
54541 - Grant Expenses (Match)	0	4,250	(4,250)	0	5,000	(5,000)
54600 - Training & Conferences	816	0	816	1,665	3,000	(1,335)
59999 - Miscellaneous Expenses	2,169	2,555	(386)	2,170	14,195	(12,025)
Total Expenses - All	85,750	122,092	(36,342)	101,754	374,718	(272,964)



430--Public Works

General Fund
Expenses by Dept vs Budget
 As of May 18, 2022

	01/01/2022 Through 04/30/2022			Year Ending 12/31/2022		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
Expenses - All						
51000 - Salaries	123,822	152,955	(29,133)	136,109	463,501	(327,392)
51800 - Salaries, Overtime	19,152	21,679	(2,526)	19,776	34,410	(14,634)
52100 - Office, meeting & cleaning supplies, furnit.	14	0	14	14	0	14
52160 - Small Equipment	431	2,800	(2,370)	1,301	20,000	(18,699)
52310 - Gasoline/Diesel	6,888	9,400	(2,512)	8,252	20,000	(11,748)
52380 - Uniforms	1,816	6,090	(4,273)	2,222	10,500	(8,277)
52451 - Stone	641	11,600	(10,960)	641	20,000	(19,360)
52452 - Skin Patching	0	0	0	0	20,000	(20,000)
52453 - Skin Patching Oil	0	8,000	(8,000)	0	8,000	(8,000)
52454 - Black Top	0	0	0	0	10,000	(10,000)
52455 - Drainage Materials	0	0	0	25	10,000	(9,975)
52456 - Line Painting	0	0	0	0	60,000	(60,000)
52460 - Supplies, Signs	3,959	1,020	2,940	5,790	6,000	(210)
52461 - Snow & Ice Control Supplies	0	72,000	(72,000)	0	72,000	(72,000)
52500 - Maintenance Supplies	1,963	7,920	(5,958)	3,591	18,000	(14,408)
53600 - Utilities	10,767	13,420	(2,653)	11,547	22,000	(10,454)
53610 - Electric, Street Lights	1,173	1,728	(555)	1,966	4,800	(2,834)
53680 - PA One Call	177	300	(122)	178	1,000	(822)
53690 - Household Hazardous Waste Disp	0	0	0	0	3,000	(3,000)
53700 - Repair & Maintenance Services	2,370	3,550	(1,180)	2,370	5,000	(2,630)
53720 - Vehicle Maintenance & Repair	6,815	11,280	(4,466)	6,814	24,000	(17,186)
53740 - Maintenance, Traffic Signals	105	3,920	(3,815)	105	14,000	(13,895)
54500 - Contracted Services	8,552	23,780	(15,228)	8,979	29,000	(20,021)
59999 - Miscellaneous Expenses	174	165	9	174	500	(326)
Total Expenses - All	188,819	351,607	(162,788)	209,854	875,711	(665,857)



486--Insurance

General Fund
Expenses by Dept vs Budget
As of May 18, 2022

	01/01/2022 Through 04/30/2022			Year Ending 12/31/2022		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
Expenses - All						
53510 - Property & Liability Insurance	0	0	0	0	88,500	(88,500)
53530 - Bonds	0	0	0	0	9,000	(9,000)
53540 - Worker's Comp. Insurance	17,736	7,565	10,171	17,736	37,824	(20,088)
Total Expenses - All	17,736	7,565	10,171	17,736	135,324	(117,588)



487--Employee Benefits (non-uniform)

General Fund
Expenses by Dept vs Budget
 As of May 18, 2022

	01/01/2022 Through 04/30/2022			Year Ending 12/31/2022		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
Expenses - All						
51832 - Auto Allowance	1,200	1,188	12	1,500	3,600	(2,100)
51920 - Social Security & Medicare	69,276	34,709	34,567	76,412	105,179	(28,767)
51940 - Unemployment Taxes	14,273	5,602	8,670	14,288	6,750	7,538
51960 - Medical & Dental Insurance	73,545	76,758	(3,212)	88,701	232,598	(143,896)
51961 - Medical Expenses (Reimb. Insur)	16,234	13,018	3,216	19,522	39,449	(19,928)
51970 - Employee Pension Plan	0	0	0	0	175,063	(175,063)
51980 - Life, Disability, H&L Insurance	5,801	7,076	(1,275)	5,801	14,153	(8,351)
51990 - Employee Savings Plan	11,829	13,716	(1,887)	13,089	41,563	(28,475)
59999 - Miscellaneous Expenses	0	660	(660)	0	2,000	(2,000)
Total Expenses - All	192,158	152,727	39,431	219,313	620,355	(401,042)



492--Interfund Transfers

General Fund
Expenses by Dept vs Budget
As of May 18, 2022

Year Ending
12/31/2022

Full Year Budget Actual vs FY Budget

Expenses - All

57000 - Trns to Capital (Misc)	388,000	(388,000)
57010 - Trns to Capital (Rt82/1/Ccroft)	374,468	(374,468)
57020 - Trns to Capital (Greenway)	392,002	(392,002)
57050 - Trns to Capital (Paving)	154,000	(154,000)
57051 - Trns to Capital (Other Road Resurfacing)	142,000	(142,000)

Total Expenses - All

1,450,470 (1,450,470)



Expense Central GF--Expense Central Mgmt GF

General Fund
Expenses by Dept vs Budget
 As of May 18, 2022

Expense	01/01/2022 Through 04/30/2022			Year Ending 12/31/2022		
	YTD Act (Prior Mth)	YTD Budget	YTD Actual vs Budget	YTD Act (Today)	Full Year Budget	Actual vs FY Budget
Community & Economic Development						
52463 - Supplies - Spar Hill	0	0	0	0	316	(316)
55200 - Mushroom Festival	0	0	0	0	2,500	(2,500)
55303 - Contribution - Park & Rec Board	0	0	0	0	12,500	(12,500)
55304 - Contribution - Library Bldg	0	0	0	0	121,000	(121,000)
55305 - Deer Management Committee	0	0	0	0	500	(500)
55400 - Parks & Prop - Anson Nxn Author	17,063	17,063	0	17,063	68,250	(51,188)
55401 - Kennett Area Senior Center	0	0	0	0	2,500	(2,500)
55402 - Historic Kennett Square	20,000	20,000	0	20,000	20,000	0
55403 - Brandywine Red Clay Alliance	950	1,445	(496)	950	2,950	(2,000)
55405 - SCCOOT transportation service	0	0	0	0	2,000	(2,000)
55407 - Brandywine Vly Scenic Byway Com	0	600	(600)	0	600	(600)
55411 - Historic Commission	0	615	(615)	0	1,500	(1,500)
55414 - Kennett Area Community Service	0	0	0	0	5,000	(5,000)
Total Community & Economic Development	38,013	39,723	(1,711)	38,013	239,616	(201,604)
Fraud Investigation						
53140 - Legal Services	41,050	0	41,051	41,050	0	41,051
54500 - Contracted Services	2,613	0	2,613	2,613	0	2,613
Total Fraud Investigation	43,663	0	43,664	43,663	0	43,664
Total Expense	81,676	39,723	41,953	81,676	239,616	(157,941)