



Department Head Report

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

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Date Presented: July 20, 2022

Financial Performance

Through June 2022, General Fund revenue excluding recovery is just about flat to our year-to-date budget expectations. General Fund tax revenue is trailing year-to-date budget expectations by about \$90K or 2% but is mostly offset by \$81K or 9% favorable Other Income.

- General Fund Earned Income Tax is below last year by \$125K or 6% and below YTD budget by \$182K or 9%. It is interesting to note though that Open Space Earned Income Tax is ahead of last year by 5%. This likely means that income from Township residents is higher than last year because they are subject to both the General Fund and Open Space Earned Income Tax. Income from people that work in the Township but live elsewhere appears to be driving the negative General Fund variance. We will dig deeper with Keystone Collections to see if any one-time items are driving the variances.
- Through June, Real Estate Taxes are \$183K or 11% higher than last year driven by the tax increase and timing.
- The Local Service Tax was new in 2021, so there was a lag in collections. It appears collections are going well and likely catching up as receipts are exceeding last year and budget expectations.
- Other revenue is favorable to our year-to-date budget by \$81K, primarily driven by Building and Zoning fees and reimbursement from other parties and grants. These sources are highly variable on timing so it's uncertain whether this favorable variance will remain.
- Recovery is not a budgeted item but includes \$735K from a settlement.

Expenses are running in line with our year-to-date budget. Administration legal expenses are far exceeding budget due to the cost of the personnel investigation and higher Police overtime. These are offset by open staff positions and timing of maintenance/contractor expenses. We are in the hiring process for the replacement of our former Police Administrative Assistant and Public Works Director as well as a Public Works Operator and a Planner.

Other Department Efforts

We have been very busy on the HR hiring front. We welcomed a new Police Administrative Assistant, Heather Campbell, and will soon welcome a temporary Executive Assistant to fill Gretchen Porterfield's shoes while on maternity leave. We are also going through the hiring process for a Public Works Director, Public Works Operator, and a Planner. We are also preparing to begin negotiations for our Police collective bargaining agreement. Other long-term financial planning is picking up again with regards to updating our capital plan on both the expense and funding sides.

As discussed in the last Board meeting, we are also making progress on the project of analyzing the past, present and future situation with the Ashford Sewer system. We are currently working with our engineers to finalize a Scope of Work for future maintenance services.



All w/o Escrow

Kennett Township
Balance Sheet by Fund
 As of July 15, 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 06/30/2022	01/01/2022 Through 06/30/2022	01/01/2022 Through 06/30/2022	01/01/2022 Through 06/30/2022	01/01/2022 Through 06/30/2022	01/01/2022 Through 06/30/2022	01/01/2022 Through 06/30/2022	01/01/2022 Through 06/30/2022	01/01/2022 Through 06/30/2022
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Assets									
Current Assets	7,620,108	22,184	454,789	339,081	2,418,548	121,491	127,175	600,031	11,703,407
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	37,047	0	0	0	0	0	0	0	37,047
Due from Escrow Fund	18,436	0	0	0	0	0	0	0	18,436
Due from Capital Fund	229,939	0	0	0	0	0	0	0	229,939
Total Interfund Due from	285,304	0	0	0	783,457	0	0	543,986	1,612,747
Total Assets	7,905,412	22,184	454,789	339,081	3,202,005	121,491	127,175	1,144,017	13,316,154
Liabilities and Net Assets									
Liabilities									
Short-term Liabilities	44,336	0	0	0	0	0	0	1,083	45,419
Long Term Liabilities	0	0	0	0	4,545,000	0	0	0	4,545,000
Interfund Due to									
Due to General Fund	0	229,939	0	0	(118)	0	0	37,047	266,868
Due To Open Space Fund	783,457	0	0	0	0	0	0	0	783,456
Due to Sewer Fund	543,986	0	0	0	0	0	0	0	543,986
Total Interfund Due to	1,327,443	229,939	0	0	(118)	0	0	37,047	1,594,310
Total Liabilities	1,371,779	229,939	0	0	4,544,882	0	0	38,130	6,184,729
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	5,828,711	13	19	323,663	578,828	154,930	49,556	865,386	7,801,105
Expenditures	3,060,312	791,701	0	0	1,580,637	40,269	0	380,000	5,852,918
Change In Net Assets	2,768,399	(791,688)	19	323,663	(1,001,809)	114,661	49,556	485,386	1,948,187
Total Net Assets	6,533,633	(207,755)	454,789	339,081	(1,342,877)	121,491	127,175	1,105,887	7,131,425
Total Liabilities and Net Assets	7,905,412	22,184	454,789	339,081	3,202,005	121,491	127,175	1,144,017	13,316,154



All w/o Escrow

Kennett Township
Statement of Revenues and Expenditures
 All Funds Except Escrow
 As of July 15, 2022

	All Funds								
	General Fund 01/01/2022 Through 06/30/2022 <u>Actual</u>	Capital Fund 01/01/2022 Through 06/30/2022 <u>Actual</u>	Special Grant Revenue Fund 01/01/2022 Through 06/30/2022 <u>Actual</u>	Liquid Fuels Fund 01/01/2022 Through 06/30/2022 <u>Actual</u>	Open Space Fund 01/01/2022 Through 06/30/2022 <u>Actual</u>	Library Fund 01/01/2022 Through 06/30/2022 <u>Actual</u>	Traffic Impact Fee 01/01/2022 Through 06/30/2022 <u>Actual</u>	Sewer Fund 01/01/2022 Through 06/30/2022 <u>Actual</u>	All Funds 01/01/2022 Through 06/30/2022 <u>Actual</u>
Net income									
Revenue									
Taxes	4,088,280	0	0	0	573,737	154,927	0	0	4,816,944
Fees, Fines, Grants, Interest	1,005,213	13	19	323,663	668,241	3	49,556	865,386	2,912,093
Fraud Recovery	735,217	0	0	0	0	0	0	0	735,218
Total Revenue	5,828,710	13	19	323,663	1,241,978	154,930	49,556	865,386	8,464,255
Expense									
Salaries & Benefits	1,648,582	0	0	0	0	0	0	59,189	1,707,772
Maintenance & Operations	239,828	182,603	0	0	2,645	40,269	0	236,839	702,183
Contracted/ Professional Services	426,459	308,898	0	0	24,617	0	0	59,364	819,338
Community & Economic Development	38,157	300,200	0	0	1,522,924	0	0	0	1,861,282
Debt Service									
Debt - Interest	0	0	0	0	30,452	0	0	0	30,451
Total Debt Service	0	0	0	0	30,452	0	0	0	30,451
Fire & Ambulance	585,997	0	0	0	0	0	0	0	585,997
Capital Expense	0	0	0	0	0	0	0	24,607	24,607
Fraud Investigation	121,288	0	0	0	0	0	0	0	121,288
Total Expense	3,060,311	791,701	0	0	1,580,638	40,269	0	379,999	5,852,918
Total Net income	2,768,399	(791,688)	19	323,663	(338,660)	114,661	49,556	485,387	2,611,337

*Does not include Escrow Fund
 Created on: 07/15/2022



General Fund
Revenue & Expense Year-to-Date vs Prior Year
 As of July 15, 2022

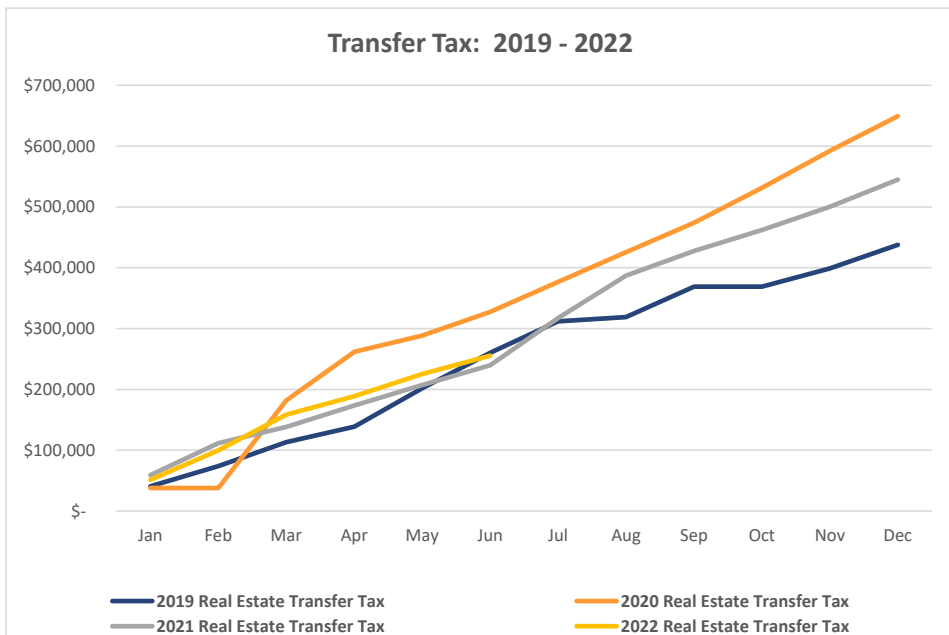
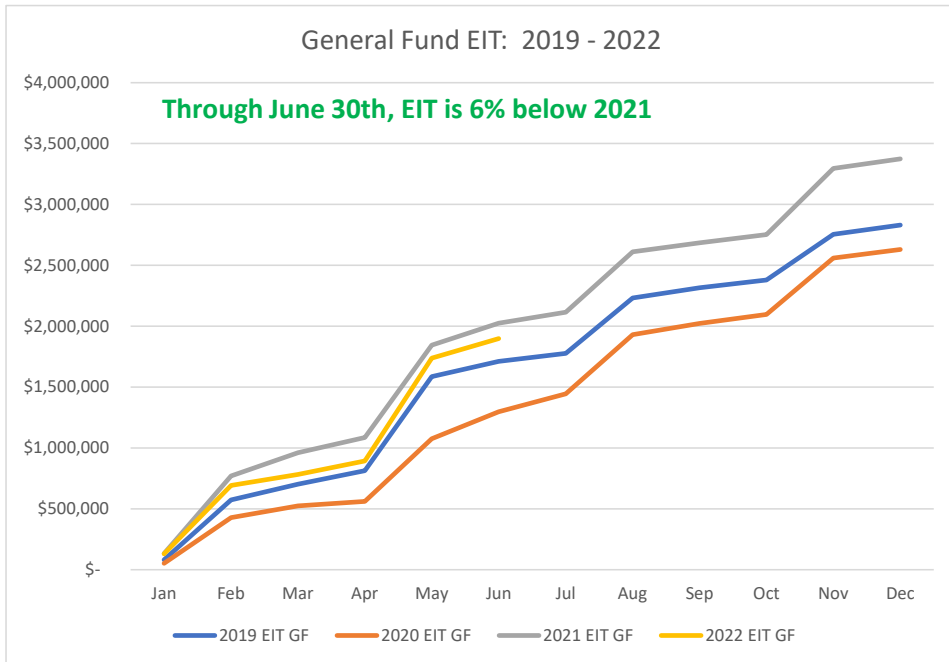
	Year To Date 06/30/2022 <small>YTD Actual</small>	Year To Date 06/30/2022 <small>YTD Budget</small>	Variance <small>YTD Act vs Budget</small>	Prior YTD 06/30/2021 <small>Prior YTD</small>	Variance <small>YTD Act vs Prior YTD</small>
Net income					
Revenue					
Taxes					
40111 - RE Taxes - General Millage	1,772,019	1,772,130	(111)	150,053	1,621,966.00
40112 - RE Taxes - EMS Millage	4,630	0	4,630	1,443,761	(1,439,131.00)
40120 - RE Taxes - Prior Year's	23,211	20,300	2,911	29,950	(6,739.00)
41011 - Real Estate Transfer Tax	282,801	233,200	49,601	239,790	43,011.00
41021 - Earned Income Tax	1,898,268	2,080,200	(181,932)	2,023,740	(125,472.00)
41050 - Local Service Tax	107,351	72,500	34,851	27,136	80,215.00
Total Taxes	4,088,280	4,178,330	(90,050)	3,914,430	173,850.00
Fees, Fines, Grants, Interest					
42180 - Cable Franchise Fee	90,916	84,000	6,916	89,243	1,673.00
42250 - Road Opening Permits	380	850	(470)	865	(485.00)
43149 - Fine & Penalties	10,252	19,600	(9,348)	18,010	(7,758.00)
44151 - Interest Income	834	500	334	8,099	(7,265.00)
44152 - Unrealized Gain/Loss	(3,057)	0	(3,057)	(11,262)	8,205.00
45415 - Recycling Grant	0	22,000	(22,000)	22,118	(22,118.00)
45417 - State Grants	664,813	644,770	20,043	791,097	(126,285.00)
45604 - Liquor Licenses	800	200	600	800	0.00
45704 - Private Grant	0	0	0	2,842	(2,841.00)
46132 - Engineering & Legal Reimb. (Rev)	0	10,000	(10,000)	0	0.00
46134 - Zoning Hearing Fees	0	2,610	(2,610)	2,600	(2,600.00)
46148 - Misc Income	2,559	0	2,559	366	2,194.00
46159 - Sale of Copies, Supplies	1,420	960	460	1,194	226.00
46218 - Overtime Reimbursement	31,785	3,300	28,485	0	31,785.00
46240 - Building & Zoning Fees	141,080	92,800	48,280	134,514	6,565.00
46242 - Rental Registration Fees	4,100	560	3,540	900	3,200.00
46246 - UCC Fees - Act 45	562	550	12	608	(46.00)
46298 - Misc Zoning & Building Fees	775	1,038	(262)	1,100	(325.00)
46299 - Misc Police Income	5,000	0	5,000	0	5,000.00
46399 - Misc Public Works Income	4,031	2,757	1,273	3,085	947.00
46560 - Health Insurance Reimbursement	26,048	30,160	(4,112)	28,379	(2,332.00)
48311 - Street Light Fees	6,518	3,040	3,478	2,768	3,750.00
49110 - Proceeds from Sale of Fixed Asset	12,050	5,000	7,050	7,700	4,350.00
49199 - Insurance Reimbursement	4,347	0	4,347	37,646	(33,299.00)
Total Fees, Fines, Grants, Interest	1,005,213	924,695	80,518	1,142,672	(137,459.00)
Fraud Recovery					
43200 - Forfeits/Recovery	735,217	0	735,217	0	735,217.00
Total Fraud Recovery	735,217	0	735,217	0	735,217.00
Total Revenue	5,828,710	5,103,025	725,685	5,057,102	771,608.00
Expense					
Salaries & Benefits	1,648,582	1,690,501	(41,918)	1,504,283	144,299.00
Maintenance & Operations	239,828	320,097	(80,269)	389,307	(149,478.00)
Contracted/ Professional Services	426,459	274,568	151,891	464,127	(37,669.00)
Community & Economic Development	38,157	184,035	(145,878)	95,377	(57,219.00)
Fire & Ambulance	585,997	584,291	1,705	288,208	297,789.00
Fraud Investigation	121,288	0	121,288	75,200	46,088.00
Total Expense	3,060,311	3,053,492	6,820	2,816,502	243,810.00



General Fund
Revenue & Expense Year-to-Date vs Prior Year
 As of July 15, 2022

	Year To Date 06/30/2022 <small>YTD Actual</small>	Year To Date 06/30/2022 <small>YTD Budget</small>	Variance <small>YTD Act vs Budget</small>	Prior YTD 06/30/2021 <small>Prior YTD</small>	Variance <small>YTD Act vs Prior YTD</small>
Transfers to Capital Fund					
Capital Transfer/Expense	0	476,389	(476,389)	0	0.00
Total Transfers to Capital Fund	<u>0</u>	<u>476,389</u>	<u>(476,389)</u>	<u>0</u>	<u>0.00</u>
Total Net income	<u>2,768,399</u>	<u>1,573,144</u>	<u>1,195,255</u>	<u>2,240,600</u>	<u>527,798.00</u>

Tax Revenue Trends



2022 General Fund EIT Revenue is 6% below 2021 but Open Space EIT is 5% up.

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

Real Estate Tax is 11% higher through June, given the ~5% tax increase and likely timing for the remainder.

Real Estate Transfer tax is 7% higher than the same time in 2021. This may be more a result of higher property prices due to market conditions than an actual increase of sales.

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 Department vs Budget & Prior Year
 As of July 15, 2022

	01/01/2022 Through 06/30/2022		Year Ending 12/31/2022	YTD Act vs FY Budget	Prior Year To Date 06/30/2021
	YTD Act	YTD Budget	Full Year Budget		Prior YTD
Expenses - All					
51000 - Salaries	3,750	3,750	7,500	(3,750)	3,750
Total Expenses - All	3,750	3,750	7,500	(3,750)	3,750



401--Administration

General Fund
Expenses by Department vs Budget & Prior Year
 As of July 15, 2022

	01/01/2022 Through 06/30/2022			Year Ending 12/31/2022		Prior Year To Date 06/30/2021	
	YTD Act	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
51000 - Salaries	108,883	107,970	913	224,937	(116,054)	99,098	9,784.00
51800 - Salaries, Overtime	766	3,037	(2,270)	6,327	(5,561)	2,040	(1,272.00)
52100 - Office, meeting & cleaning supplies, furnit.	256	0	255	0	548	2,428	(2,173.00)
52130 - IT Supplies & Equipment	0	0	0	0	272	0	0.00
53110 - Auditing Services	0	0	0	0	0	7,375	(7,375.00)
53140 - Legal Services	256,924	35,340	221,585	62,000	210,437	32,890	224,034.00
53420 - Printing & Advertising	4,827	5,820	(993)	6,000	(1,172)	3,081	1,747.00
53900 - Bank Service Charges/Fees	0	0	0	0	0	4,375	(4,375.00)
54200 - Dues & Subscriptions	5,982	5,655	326	6,500	(234)	5,401	579.00
54500 - Contracted Services	1,894	750	1,144	1,500	988	640	1,255.00
54600 - Training & Conferences	6,024	6,000	24	12,000	(5,941)	315	5,709.00
55300 - Payments to other Gov't bodies	15	0	15	0	15	3,696	(3,682.00)
55411 - Historic Commission	100	0	100	0	100	0	100.00
59999 - Miscellaneous Expenses	365	4,000	(3,635)	8,000	(7,534)	998	(632.00)
Total Expenses - All	386,036	168,572	217,464	327,264	75,864	162,337	223,699.00



402--Finance/HR

General Fund
Expenses by Department vs Budget & Prior Year
 As of July 15, 2022

	01/01/2022 Through 06/30/2022			Year Ending 12/31/2022		Prior Year To Date 06/30/2021	
	YTD Act	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
51000 - Salaries	178,023	178,067	(44)	370,973	(192,950)	144,480	33,543.00
51800 - Salaries, Overtime	591	2,384	(1,793)	4,966	(4,375)	874	(283.00)
53110 - Auditing Services	7,000	27,000	(20,000)	30,000	(23,000)	0	7,000.00
53900 - Bank Service Charges/Fees	6,840	4,950	1,891	9,900	(3,060)	0	6,840.00
54600 - Training & Conferences	664	0	664	0	664	0	664.00
59999 - Miscellaneous Expenses	(91)	0	(92)	0	(91)	0	(91.00)
Total Expenses - All	193,027	212,401	(19,374)	415,839	(222,812)	145,354	47,673.00



406--Twp Building

General Fund
Expenses by Department vs Budget & Prior Year
 As of July 15, 2022

	01/01/2022 Through 06/30/2022			Year Ending 12/31/2022		Prior Year To Date 06/30/2021	
	YTD Act	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
52100 - Office, meeting & cleaning supplies, furnit.	4,351	4,000	351	8,000	(2,602)	0	4,351.00
52500 - Maintenance Supplies	0	1,683	(1,683)	1,700	(1,700)	1,077	(1,077.00)
53600 - Utilities	21,504	24,780	(3,276)	42,000	(17,603)	19,356	2,148.00
53601 - Utilities (The Pines)	4,250	6,885	(2,635)	8,100	(3,723)	4,092	158.00
53700 - Repair & Maintenance Services	1,039	12,180	(11,141)	14,000	(12,961)	944	95.00
53704 - Repair & Maintenance (Pines/Fussel)	0	6,000	(6,000)	6,000	(6,000)	5,466	(5,467.00)
54500 - Contracted Services	13,739	23,240	(9,501)	41,500	(25,349)	14,169	(428.00)
59999 - Miscellaneous Expenses	196	0	196	500	239	0	195.00
Total Expenses - All	45,079	78,768	(33,689)	121,800	(69,699)	45,104	(25.00)



408--Engineering Services

General Fund
Expenses by Department vs Budget & Prior Year
 As of July 15, 2022

	01/01/2022 Through 06/30/2022			Year Ending 12/31/2022		Prior Year To Date 06/30/2021	
	YTD Act	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
53130 - Engineering Services	12,425	34,710	(22,285)	39,000	(25,269)	37,021	(24,597.00)
53131 - Engineering Services - MS4	1,012	11,220	(10,208)	192,610	(191,598)	5,595	(4,583.00)
53132 - Engineering Serv -Grant Writing	0	0	0	0	0	14,010	(14,010.00)
53133 - Engineering Serv -Traffic	0	0	0	0	0	13,974	(13,973.00)
53134 - Planning Serv & Landscape Arch	2,941	0	2,941	8,100	(5,158)	0	2,941.00
53170 - Trail Consultant	610	0	610	0	2,395	207,459	(206,848.00)
59999 - Miscellaneous Expenses	0	0	0	0	3,500	0	0.00
Total Expenses - All	16,988	45,930	(28,942)	239,710	(216,130)	278,059	(261,070.00)



410--Police

General Fund
Expenses by Department vs Budget & Prior Year
 As of July 15, 2022

	01/01/2022 Through 06/30/2022			Year Ending 12/31/2022		Prior Year To Date 06/30/2021	
	YTD Act	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
51000 - Salaries	560,133	596,994	(36,861)	1,182,622	(622,489)	499,513	60,619.00
51800 - Salaries, Overtime	70,604	29,700	40,904	76,154	(5,550)	30,759	39,846.00
51830 - Salaries, Overtime Reimbursable	33,628	5,000	28,628	15,000	18,628	0	33,628.00
51831 - Salaries, STD (Reimbursable)	0	0	0	0	0	27,674	(27,674.00)
51910 - Uniform Maintenance	0	0	0	3,750	(3,750)	0	0.00
51920 - Social Security & Medicare	47,131	45,863	1,267	95,549	(48,418)	0	47,131.00
51940 - Unemployment Taxes	0	0	0	4,500	(4,500)	0	0.00
51960 - Medical & Dental Insurance	92,522	87,991	4,532	175,982	(82,849)	77,199	15,323.00
51970 - Employee Pension Plan	0	0	0	94,260	(94,260)	0	0.00
51980 - Life, Disability, H&L Insurance	12,269	12,991	(722)	18,558	(6,289)	11,964	305.00
51990 - Employee Savings Plan	19,191	18,198	993	37,913	(18,722)	14,015	5,176.00
52100 - Office, meeting & cleaning supplies, furnit.	1,406	750	656	1,500	(89)	823	583.00
52130 - IT Supplies & Equipment	33	0	33	0	259	0	33.00
52140 - Ammunition & Range Supplies	113	0	112	0	112	0	112.00
52170 - Police Equipment	1,727	5,250	(3,522)	10,500	(8,615)	4,132	(2,403.00)
52310 - Gasoline/Diesel	20,434	14,700	5,734	30,000	(3,226)	10,179	10,254.00
52380 - Uniforms	1,561	4,000	(2,439)	8,000	(5,746)	4,776	(3,214.00)
52470 - Community Policing Supplies	0	750	(750)	1,500	(1,500)	0	0.00
52500 - Maintenance Supplies	323	0	323	0	323	0	323.00
53140 - Legal Services	3,780	7,050	(3,270)	15,000	(11,220)	5,492	(1,713.00)
53240 - Cell Phone Expense	3,900	4,774	(874)	9,360	(5,460)	3,900	0.00
53540 - Worker's Comp. Insurance	10,395	10,394	0	51,974	(41,579)	0	10,395.00
53720 - Vehicle Maintenance & Repair	3,267	9,000	(5,733)	12,000	(8,542)	7,773	(4,506.00)
54200 - Dues & Subscriptions	400	2,500	(2,100)	2,500	(2,100)	79	321.00
54500 - Contracted Services	39,166	38,760	406	51,000	(11,232)	34,045	5,121.00
54520 - IT Services	26,751	33,089	(6,338)	57,050	(29,975)	13,725	13,026.00
54600 - Training & Conferences	5,364	9,050	(3,685)	15,000	(8,745)	125	5,240.00
54610 - Tuition Reimbursement	2,284	2,500	(216)	5,000	(2,716)	2,225	58.00
55300 - Payments to other Gov't bodies	3,000	2,840	160	4,000	(1,000)	2,500	500.00
59999 - Miscellaneous Expenses	661	4,900	(4,239)	9,800	(9,139)	3,160	(2,499.00)
Total Expenses - All	960,043	947,044	12,999	1,988,472	(1,018,389)	754,058	205,985.00



411--Fire & EMS

General Fund
Expenses by Department vs Budget & Prior Year
 As of July 15, 2022

	01/01/2022 Through 06/30/2022			Year Ending 12/31/2022		Prior Year To Date 06/30/2021	
	YTD Act	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
51000 - Salaries	500	500	0	1,000	(500)	500	0.00
53542 - Worker's Comp Insurance Fire & EMS (Reimb)	0	23,613	(23,613)	23,613	(23,613)	0	0.00
53630 - Hydrant Service	26,209	24,503	1,705	54,452	(23,670)	17,424	8,785.00
55301 - Foreign Fire Tax Contributions	0	0	0	62,000	(62,000)	0	0.00
55302 - EMS Commission Funding	559,787	559,788	0	746,384	(186,596)	270,784	289,004.00
Total Expenses - All	586,496	608,404	(21,908)	887,449	(296,379)	288,708	297,789.00



414--Planning & Zoning

General Fund
Expenses by Department vs Budget & Prior Year
 As of July 15, 2022

	01/01/2022 Through 06/30/2022			Year Ending 12/31/2022		Prior Year To Date 06/30/2021	
	YTD Act	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
51000 - Salaries	91,329	123,409	(32,081)	262,573	(171,244)	84,496	6,832.00
51170 - Salaries, Planning Commission	792	3,300	(2,507)	6,600	(5,808)	3,300	(2,507.00)
51800 - Salaries, Overtime	4,341	936	3,404	1,950	2,391	349	3,992.00
52400 - Act 45 Fees	499	600	(100)	1,200	(701)	567	(68.00)
53072 - Zoning Hearing Board	9,751	9,000	751	18,000	(8,249)	8,130	1,621.00
54200 - Dues & Subscriptions	270	408	(138)	1,200	(855)	250	20.00
54500 - Contracted Services	21,678	33,550	(11,872)	61,000	(36,066)	22,480	(802.00)
54541 - Grant Expenses (Match)	0	5,000	(5,000)	5,000	(5,000)	5,919	(5,919.00)
54600 - Training & Conferences	1,665	1,500	165	3,000	(1,261)	0	1,665.00
59999 - Miscellaneous Expenses	2,170	3,691	(1,521)	14,195	(12,026)	455	1,715.00
Total Expenses - All	132,495	181,394	(48,899)	374,718	(238,819)	125,946	6,549.00



430--Public Works

General Fund
Expenses by Department vs Budget & Prior Year
 As of July 15, 2022

	01/01/2022 Through 06/30/2022			Year Ending 12/31/2022		Prior Year To Date 06/30/2021	
	YTD Act	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
51000 - Salaries	173,900	222,481	(48,581)	463,501	(289,601)	204,667	(30,767.00)
51800 - Salaries, Overtime	21,946	24,086	(2,141)	34,410	(12,464)	17,603	4,342.00
52100 - Office, meeting & cleaning supplies, furnit.	13	0	14	0	13	0	14.00
52160 - Small Equipment	5,334	3,600	1,733	20,000	(14,666)	2,515	2,818.00
52310 - Gasoline/Diesel	9,455	12,600	(3,144)	20,000	(8,767)	8,081	1,375.00
52380 - Uniforms	3,122	7,455	(4,334)	10,500	(6,966)	5,794	(2,672.00)
52451 - Stone	641	14,600	(13,959)	20,000	(19,359)	14,544	(13,903.00)
52452 - Skin Patching	0	0	0	20,000	(20,000)	13,938	(13,938.00)
52453 - Skin Patching Oil	0	0	0	8,000	(8,000)	3,431	(3,431.00)
52454 - Black Top	0	2,200	(2,200)	10,000	(9,932)	0	0.00
52455 - Drainage Materials	25	3,100	(3,075)	10,000	(9,975)	0	25.00
52456 - Line Painting	0	0	0	60,000	(60,000)	0	0.00
52460 - Supplies, Signs	5,789	1,800	3,990	6,000	(210)	1,978	3,811.00
52461 - Snow & Ice Control Supplies	0	12,960	(12,960)	72,000	(72,000)	48,858	(48,859.00)
52500 - Maintenance Supplies	4,982	10,260	(5,278)	18,000	(12,417)	8,195	(3,211.00)
53600 - Utilities	12,436	15,620	(3,184)	22,000	(8,617)	11,464	972.00
53610 - Electric, Street Lights	2,363	2,592	(229)	4,800	(2,025)	1,905	457.00
53680 - PA One Call	251	470	(220)	1,000	(666)	231	20.00
53690 - Household Hazardous Waste Disp	0	0	0	3,000	(3,000)	0	0.00
53700 - Repair & Maintenance Services	3,000	3,850	(849)	5,000	(1,461)	1,978	1,023.00
53720 - Vehicle Maintenance & Repair	9,511	13,440	(3,930)	24,000	(7,648)	14,274	(4,764.00)
53740 - Maintenance, Traffic Signals	813	13,580	(12,766)	14,000	(9,167)	3,574	(2,761.00)
54500 - Contracted Services	10,849	10,230	619	29,000	(17,717)	15,554	(4,705.00)
54600 - Training & Conferences	0	0	0	0	35	0	0.00
59999 - Miscellaneous Expenses	523	250	273	500	23	0	523.00
Total Expenses - All	264,953	375,174	(110,221)	875,711	(594,587)	378,584	(113,631.00)



486--Insurance

General Fund
Expenses by Department vs Budget & Prior Year
 As of July 15, 2022

	01/01/2022 Through 06/30/2022			Year Ending 12/31/2022		Prior Year To Date 06/30/2021	
	YTD Act	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
53510 - Property & Liability Insurance	0	885	(885)	88,500	(88,500)	80,841	(80,841.00)
53530 - Bonds	0	0	0	9,000	(9,000)	0	0.00
53540 - Worker's Comp. Insurance	49,394	7,565	41,830	37,824	11,570	56,964	(7,570.00)
Total Expenses - All	49,394	8,450	40,945	135,324	(85,930)	137,805	(88,411.00)



487--Employee Benefits (non-uniform)

General Fund
Expenses by Department vs Budget & Prior Year
 As of July 15, 2022

	01/01/2022 Through 06/30/2022			Year Ending 12/31/2022		Prior Year To Date 06/30/2021	
	YTD Act	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
51000 - Salaries	0	0	0	0	0	29,758	(29,758.00)
51832 - Auto Allowance	1,800	1,800	0	3,600	(1,800)	1,800	0.00
51920 - Social Security & Medicare	51,750	50,486	1,264	105,179	(53,429)	90,860	(39,110.00)
51940 - Unemployment Taxes	14,696	6,007	8,688	6,750	7,946	10,565	4,130.00
51960 - Medical & Dental Insurance	112,295	116,299	(4,003)	232,598	(120,295)	119,181	(6,885.00)
51961 - Medical Expenses (Reimb. Insur)	22,809	19,725	3,085	39,449	(16,640)	9,253	13,557.00
51970 - Employee Pension Plan	0	0	0	175,063	(175,063)	0	0.00
51980 - Life, Disability, H&L Insurance	5,802	7,076	(1,275)	14,153	(8,351)	229	5,572.00
51990 - Employee Savings Plan	16,848	19,951	(3,102)	41,563	(24,715)	18,131	(1,283.00)
59999 - Miscellaneous Expenses	0	960	(960)	2,000	(2,000)	0	0.00
Total Expenses - All	226,000	222,304	3,697	620,355	(394,347)	279,777	(53,777.00)



492--Interfund Transfers

General Fund
Expenses by Department vs Budget & Prior Year
 As of July 15, 2022

	01/01/2022 Through 06/30/2022		Year Ending 12/31/2022	
	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget
Expenses - All				
57000 - Trns to Capital (Misc)	0	0	388,000	(388,000)
57010 - Trns to Capital (Rt82/1/Ccroft)	374,468	(374,468)	374,468	(374,468)
57020 - Trns to Capital (Greenway)	101,921	(101,921)	392,002	(392,002)
57050 - Trns to Capital (Paving)	0	0	154,000	(154,000)
57051 - Trns to Capital (Other Road Resurfacing)	0	0	142,000	(142,000)
Total Expenses - All	476,389	(476,389)	1,450,470	(1,450,470)



Expense Central GF--Expense Central Mgmt GF

General Fund
Expenses by Department vs Budget & Prior Year
 As of July 15, 2022

	01/01/2022 Through 06/30/2022			Year Ending 12/31/2022		Prior Year To Date 06/30/2021	
	YTD Actual	YTD Budget	YTD Actual vs Budget	Full Year Budget	YTD Act vs FY Budget	Prior YTD	YTD Act vs Prior YTD
Expenses - All							
52130 - IT Supplies & Equipment	287	2,250	(1,963)	2,250	896	148	139.00
52462 - Supplies - Barkingfield Park	0	0	0	0	0	1,926	(1,926.00)
52463 - Supplies - Spar Hill	0	0	0	316	(316)	0	0.00
53140 - Legal Services	55,963	0	55,963	0	58,551	64,958	(8,995.00)
53191 - Refund of Prior Year Revenue	0	0	0	0	0	1,252	(1,252.00)
53600 - Utilities	524	0	524	1,500	(870)	0	525.00
53720 - Vehicle Maintenance & Repair	505	0	505	0	504	0	504.00
54500 - Contracted Services	66,014	0	66,014	0	66,015	4,310	61,705.00
54502 - Contracted Services - Barkingfield	0	0	0	0	0	2,024	(2,025.00)
54503 - Contracted Services - Spar Hill	0	0	0	0	0	113	(113.00)
54520 - IT Services	33,103	26,784	6,319	49,600	(15,128)	16,342	16,761.00
54521 - IT Systems - Finance/Accounting	577	12,595	(12,018)	22,900	(22,322)	18,218	(17,641.00)
54540 - Grant Expenses	0	0	0	0	0	4,038	(4,037.00)
55200 - Mushroom Festival	0	0	0	2,500	0	0	0.00
55300 - Payments to other Gov't bodies	0	0	0	100	(100)	0	0.00
55303 - Contribution - Park & Rec Board	0	0	0	12,500	(12,500)	0	0.00
55304 - Contribution - Library Bldg	0	121,000	(121,000)	121,000	(121,000)	0	0.00
55305 - Deer Management Committee	0	500	(500)	500	(500)	0	0.00
55306 - Contribution - Brandywine Valley Sports & Recreation	0	5,000	(5,000)	5,000	(5,000)	0	0.00
55400 - Parks & Prop - Anson Nxn Author	17,063	34,125	(17,062)	68,250	(34,125)	0	17,062.00
55401 - Kennett Area Senior Center	0	0	0	2,500	(2,500)	0	0.00
55402 - Historic Kennett Square	20,000	20,000	0	20,000	0	20,000	0.00
55403 - Brandywine Red Clay Alliance	950	1,446	(496)	2,950	(2,000)	950	0.00
55405 - SCCOOT transportation service	0	0	0	2,000	(2,000)	0	0.00
55407 - Brandywine Vly Scenic Byway Com	0	600	(600)	600	(600)	0	0.00
55411 - Historic Commission	45	615	(570)	1,500	(1,455)	500	(455.00)
55413 - Contributions - TLC	0	0	0	0	0	72,000	(72,000.00)
55414 - Kennett Area Community Service	0	5,000	(5,000)	5,000	(5,000)	0	0.00
59999 - Miscellaneous Expenses	0	0	0	0	0	10,242	(10,242.00)
Total Expenses - All	195,031	229,915	(34,884)	320,966	(99,450)	217,021	(21,990.00)