



Department Head Report

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Date Presented: June 15, 2022

Financial Performance

Through May 2022, total General Fund tax revenue is trailing year-to-date budget expectations by about \$125K or 3% but exceeding the same period in 2021 by \$140K or 4%. It's too early to be concerned as timing varies quite a bit on collections.

- General Fund Earned Income Tax is below last year by \$107K or 6% and below YTD budget by \$170K or 9%. It is interesting to note though that Open Space Earned Income Tax is ahead of last year by \$37K or 8%. 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 May 31st, Real Estate Taxes are \$131K or 8% higher than last year driven by the 5% 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 \$75K, primarily driven by Building and Zoning fees and reimbursement from other parties and grants. These sources are highly variable on timing.
- Recovery is not a budgeted item but includes \$735K from a settlement.

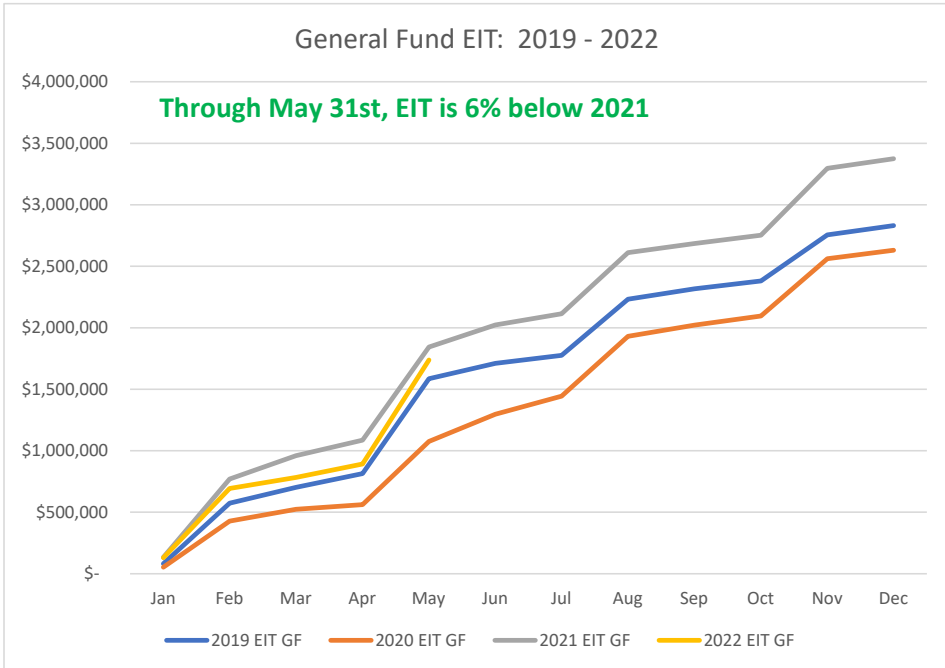
Expenses are running slightly unfavorable to our year-to-date budget. The primary drivers are Administration legal expenses due to the cost of the personnel investigation and higher Police overtime. These are partially offset by open staff positions and timing of maintenance/contractor expenses. We are 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

First quarter sewer bills went out on time 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 recently received water reads from customers with Kennett Borough water service and those with wells that are read by the Borough. They were late due to staffing shortages. We expect to get those bills out the week of June 13th. 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 and reputable vendors to finalize future maintenance plans.

On the HR front, our goal this year is to revamp all of our HR policies. We are making significant headway in general but progress in the last month was slow due to staff vacations and illness. Our Employee Ethical Code of Conduct and Conflict of Interest Policy is with our employment lawyer for final review.

Tax Revenue Trends



2022 General Fund EIT Revenue is 6% below 2021 but Open Space EIT is 8% 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 8% higher through May, given the ~5% tax increase and likely timing for the remainder.

Real Estate Transfer tax is 9% 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.



All w/o Escrow

Kennett Township
Balance Sheet by Fund
 As of June 16, 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
Assets									
Current Assets	7,991,210	28,898	454,789	339,078	2,378,806	112,784	127,174	498,119	11,930,859
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	29,820	0	0	0	0	0	0	0	29,819
Due from Escrow Fund	(868)	0	0	0	0	0	0	0	(868)
Due from Capital Fund	176,850	0	0	0	0	0	0	0	176,851
Total Interfund Due from	205,684	0	0	0	783,457	0	0	543,986	1,533,127
Total Assets	8,196,894	28,898	454,789	339,078	3,162,263	112,784	127,174	1,042,105	13,463,986
Liabilities and Net Assets									
Liabilities									
Short-term Liabilities	32,816	0	0	0	0	0	0	1,083	33,899
Long Term Liabilities	0	0	0	0	4,545,000	0	0	0	4,545,000
Interfund Due to									
Due to General Fund	0	176,850	0	0	(118)	0	0	29,820	206,552
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	176,850	0	0	(118)	0	0	29,820	1,533,995
Total Liabilities	1,360,259	176,850	0	0	4,544,882	0	0	30,903	6,112,894
Net Assets									
Net Assets									
Fund Balance	3,765,235	583,933	454,770	15,418	(341,068)	6,830	77,619	620,501	5,183,238
Total Net Assets	3,765,235	583,933	454,770	15,418	(341,068)	6,830	77,619	620,501	5,183,238
Change In Net Assets									
Operating Revenue	5,478,270	13	19	323,660	508,057	146,223	49,555	744,968	7,250,764
Expenditures	2,406,870	731,898	0	0	1,549,608	40,269	0	354,267	5,082,910
Change In Net Assets	3,071,400	(731,885)	19	323,660	(1,041,551)	105,954	49,555	390,701	2,167,854
Total Net Assets	6,836,635	(147,952)	454,789	339,078	(1,382,619)	112,784	127,174	1,011,202	7,351,092
Total Liabilities and Net Assets	8,196,894	28,898	454,789	339,078	3,162,263	112,784	127,174	1,042,105	13,463,986



All w/o Escrow

Kennett Township
Statement of Revenues and Expenditures
 All Funds Except Escrow
 As of June 16, 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
Net income									
Revenue									
Taxes	3,890,296	0	0	0	525,237	150,429	0	0	4,565,962
Fees, Fines, Grants, Interest	976,908	13	19	323,660	668,228	2	49,555	748,010	2,766,395
Fraud Recovery	735,000	0	0	0	0	0	0	0	735,000
Total Revenue	5,602,204	13	19	323,660	1,193,465	150,431	49,555	748,010	8,067,357
Expense									
Salaries & Benefits	1,549,020	0	0	0	0	0	0	55,718	1,604,739
Maintenance & Operations	239,718	182,603	0	0	2,645	40,269	0	236,839	702,073
Contracted/ Professional Services	449,630	308,898	0	0	24,617	0	0	59,364	842,510
Community & Economic Development	38,158	300,200	0	0	1,522,924	0	0	0	1,861,281
Debt Service									
Debt - Interest	0	0	0	0	30,452	0	0	0	30,452
Total Debt Service	0	0	0	0	30,452	0	0	0	30,452
Fire & Ambulance	585,996	0	0	0	0	0	0	0	585,996
Capital Expense	0	0	0	0	0	0	0	24,607	24,607
Fraud Investigation	98,020	0	0	0	0	0	0	0	98,020
Total Expense	2,960,542	791,701	0	0	1,580,638	40,269	0	376,528	5,749,678
Total Net income	2,641,662	(791,688)	19	323,660	(387,173)	110,162	49,555	371,482	2,317,679

*Does not include Escrow Fund



General Fund
Revenue & Expense Year-to-Date vs Prior Year
 As of June 16, 2022

	Year To Date 05/31/2022 <u>YTD Act (Prior Mth)</u>	01/01/2022 Through 05/31/2022 <u>Operating Budget</u>	Year To Date 06/16/2022 <u>YTD Act (Current)</u>	Prior Year To Date 06/16/2021 <u>Prior YTD</u>
Net income				
Revenue				
Taxes				
40111 - RE Taxes - General Millage	1,674,876	1,716,168	1,719,837	146,707
40112 - RE Taxes - EMS Millage	3,949	0	4,631	1,419,057
40120 - RE Taxes - Prior Year's	21,395	17,500	23,188	29,949
41011 - Real Estate Transfer Tax	225,422	201,400	225,422	239,791
41021 - Earned Income Tax	1,737,402	1,906,850	1,798,268	2,007,040
41050 - Local Service Tax	113,646	59,450	118,950	27,135
Total Taxes	<u>3,776,690</u>	<u>3,901,368</u>	<u>3,890,296</u>	<u>3,869,679</u>
Fees, Fines, Grants, Interest				
42180 - Cable Franchise Fee	90,916	84,000	90,917	89,244
42250 - Road Opening Permits	380	690	380	705
43149 - Fine & Penalties	6,447	15,750	8,378	17,146
44151 - Interest Income	813	410	813	7,046
44152 - Unrealized Gain/Loss	(3,057)	0	(3,057)	(10,769)
45415 - Recycling Grant	0	22,000	0	22,119
45417 - State Grants	664,812	644,770	664,813	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	2,600
46148 - Misc Income	2,560	0	2,559	0
46159 - Sale of Copies, Supplies	1,325	820	1,400	1,194
46218 - Overtime Reimbursement	29,640	3,300	31,785	0
46240 - Building & Zoning Fees	116,815	83,200	118,505	128,678
46242 - Rental Registration Fees	1,200	60	1,400	300
46246 - UCC Fees - Act 45	467	460	495	554
46298 - Misc Zoning & Building Fees	400	934	400	1,025
46299 - Misc Police Income	5,000	0	5,000	0
46399 - Misc Public Works Income	3,715	1,896	3,714	3,085
46560 - Health Insurance Reimbursement	21,789	24,004	26,048	28,379
48311 - Street Light Fees	6,161	2,920	6,161	2,704
49110 - Proceeds from Sale of Fixed Asset	12,050	5,000	12,050	7,700
49199 - Insurance Reimbursement	4,347	0	4,347	37,647
Total Fees, Fines, Grants, Interest	<u>966,580</u>	<u>892,038</u>	<u>976,908</u>	<u>699,456</u>
Fraud Recovery				
43200 - Forfeits/Recovery	735,000	0	735,000	0
Total Fraud Recovery	<u>735,000</u>	<u>0</u>	<u>735,000</u>	<u>0</u>
Total Revenue	<u>5,478,270</u>	<u>4,793,406</u>	<u>5,602,204</u>	<u>4,569,135</u>
Expense				
Salaries & Benefits	1,389,784	1,395,479	1,549,020	1,404,526
Maintenance & Operations	168,857	266,312	239,718	389,190
Contracted/ Professional Services	361,494	241,429	449,630	463,976
Community & Economic Development	38,113	40,848	38,158	95,377
Fire & Ambulance	390,616	392,795	585,996	288,207



General Fund
Revenue & Expense Year-to-Date vs Prior Year
 As of June 16, 2022

	Year To Date 05/31/2022 <u>YTD Act (Prior Mth)</u>	01/01/2022 Through 05/31/2022 <u>Operating Budget</u>	Year To Date 06/16/2022 <u>YTD Act (Current)</u>	Prior Year To Date 06/16/2021 <u>Prior YTD</u>
Fraud Investigation	58,005	0	98,020	75,201
Total Expense	<u>2,406,869</u>	<u>2,336,863</u>	<u>2,960,542</u>	<u>2,716,477</u>
Transfers to Capital Fund				
Capital Transfer/Expense	0	246,034	0	0
Total Transfers to Capital Fund	<u>0</u>	<u>246,034</u>	<u>0</u>	<u>0</u>
Total Net income	<u>3,071,401</u>	<u>2,210,509</u>	<u>2,641,662</u>	<u>1,852,658</u>



General Fund

Kennett Township

All GF Expenses--All General Fund Expenses

General Fund Expense Detail by Department
As of June 16, 2022

	Year To Date 06/16/2022 <u>Actual</u>	Prior Year To Date 06/16/2021 <u>Prior YTD</u>
All Expenses		
400 - Board of Supervisors		
No Item-GL Account	3,750.00	1,875.00
Total 400 - Board of Supervisors	<u>3,750.00</u>	<u>1,875.00</u>
401 - Administration		
52100--Office, meeting & cleaning supplies, furnit.	255.43	1,634.62
53110--Auditing Services	0.00	7,375.00
53140--Legal Services	256,924.50	32,890.00
53420--Printing & Advertising	4,827.09	3,080.62
54200--Dues & Subscriptions	5,981.50	5,401.66
54500--Contracted Services	25,162.44	639.28
54600--Training & Conferences	6,024.28	315.00
55300--Payments to other Gov't bodies	14.90	3,696.71
55411--Historic Commission	100.00	0.00
59999--Miscellaneous Expenses	360.65	881.43
No Item-GL Account	101,361.36	98,350.97
Total 401 - Administration	<u>401,012.15</u>	<u>154,265.29</u>
402 - Finance/HR		
53110--Auditing Services	7,000.00	0.00
No Item-GL Account	171,376.24	132,458.08
Total 402 - Finance/HR	<u>178,376.24</u>	<u>132,458.08</u>
403 - Tax Collection		
53191--Refund of Prior Year Revenue	0.00	437.91
No Item-GL Account	0.00	(437.91)
Total 403 - Tax Collection	<u>0.00</u>	<u>0.00</u>
406 - Twp Building		
52100--Office, meeting & cleaning supplies, furnit.	4,351.16	641.60
52500--Maintenance Supplies	0.00	1,076.72
53600--Utilities	21,504.14	19,400.28
53601--Utilities (The Pines)	4,249.43	4,091.49
53700--Repair & Maintenance Services	1,039.00	944.00
53704--Repair & Maint (Pines/Fussel)	0.00	5,466.67
54500--Contracted Services	13,759.23	14,168.19
59999--Miscellaneous Expenses	195.36	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 June 16, 2022

	Year To Date 06/16/2022	Prior Year To Date 06/16/2021
	Actual	Prior YTD
No Item-GL Account	(1.06)	(685.29)
Total 406 - Twp Building	<u>45,097.26</u>	<u>45,103.66</u>
407 - IT Services		
52130--IT Supplies & Equipment	287.44	147.99
54520--IT Services	31,205.53	14,429.60
54521--IT Services - Finance/Accounting	577.50	18,217.94
No Item-GL Account	1,781.45	1,761.58
Total 407 - IT Services	<u>33,851.92</u>	<u>34,557.11</u>
408 - Engineering Services		
53130--Engineering Services	12,424.58	37,021.33
53131--Engineering Services - MS4	1,012.10	5,594.91
53132--Engineering Serv -Grant Writing	0.00	14,010.00
53133--Engineering Serv -Traffic	0.00	13,973.56
53134--Planning Serv & Landscape Arch	2,941.35	0.00
53170--Trail Consultant	610.00	207,458.72
Total 408 - Engineering Services	<u>16,988.03</u>	<u>278,058.52</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	(72.08)
Total 409 - Public Works Building	<u>504.48</u>	<u>0.00</u>
410 - Police		
51960--Medical & Dental Insurance	92,522.53	64,005.06
51980--Life, Disability, H&L Insurance	12,268.55	11,963.72
52100--Office, meeting & cleaning supplies, furnit.	1,425.48	898.45
52130--IT Supplies & Equipment	32.97	0.00
52140--Ammunition & Range Supplies	112.39	0.00
52170--Police Equipment	1,727.66	4,250.20
52310--Gasoline/Diesel	20,433.58	10,178.78
52380--Uniforms	1,245.33	5,594.97
52500--Maintenance Supplies	367.74	0.00
53140--Legal Services	3,780.10	5,492.50
53700--Repair & Maintenance Services	0.00	599.53
53720--Vehicle Maintenance & Repair	3,266.70	7,173.02
54200--Dues & Subscriptions	400.00	79.00
54500--Contracted Services	39,166.27	34,045.32
54520--IT Services	26,750.73	13,724.69

*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 June 16, 2022

	Year To Date 06/16/2022	Prior Year To Date 06/16/2021
	Actual	Prior YTD
54600--Training & Conferences	5,364.76	125.00
55300--Payments to other Gov't bodies	3,000.00	2,500.00
59999--Miscellaneous Expenses	660.99	3,141.30
No Item-GL Account	697,800.87	547,588.79
Total 410 - Police	910,326.65	711,360.33
411 - Fire & EMS		
53630--Hydrant Service	26,208.60	17,424.00
55302--EMS Commission Funding	559,787.88	270,783.90
No Item-GL Account	500.00	250.00
Total 411 - Fire & EMS	586,496.48	288,457.90
414 - Planning & Zoning		
52400--Act 45 Fees	499.50	567.00
53072--Zoning Hearing Board	9,751.00	8,130.50
54200--Dues & Subscriptions	270.00	250.00
54500--Contracted Services	21,678.15	22,479.60
54541--Grant Expenses (Match)	0.00	5,919.45
54600--Training & Conferences	890.53	0.00
59999--Miscellaneous Expenses	2,163.67	0.00
No Item-GL Account	90,749.25	79,578.75
Total 414 - Planning & Zoning	126,002.10	116,925.30
430 - Public Works		
51910--Uniform Maintenance	0.00	171.23
52100--Office, meeting & cleaning supplies, furnit.	13.88	150.92
52160--Small Equipment	5,333.13	2,515.35
52310--Gasoline/Diesel	9,455.96	8,080.53
52380--Uniforms	2,626.29	5,622.49
52451--Stone	640.87	14,543.91
52452--Skin Patching	0.00	13,938.00
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	5,572.74	8,284.01
53600--Utilities	12,435.70	11,701.96
53610--Electric, Street Lights	2,362.88	2,017.77
53680--PA One Call	250.91	230.94
53700--Repair & Maintenance Services	3,000.25	1,977.52
53720--Vehicle Maintenance & Repair	9,510.41	14,274.25
53740--Maintenance, Traffic Signals	813.60	3,573.82

*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 June 16, 2022

	Year To Date 06/16/2022	Prior Year To Date 06/16/2021
	Actual	Prior YTD
54500--Contracted Services	10,849.08	15,554.40
59999--Miscellaneous Expenses	387.20	0.00
No Item-GL Account	182,886.68	202,764.85
Total 430 - Public Works	<u>251,954.04</u>	<u>363,100.76</u>
454 - Parks & Property		
52462--Supplies - Barkingfield Park	0.00	1,149.99
53600--Utilities	524.50	0.00
54500--Contracted Services	118.00	220.00
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>17,705.00</u>	<u>4,173.63</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	45.00	500.00
Total 460 - Community Development	<u>45.00</u>	<u>500.00</u>
461 - Open Space		
53140--Legal Services	570.00	0.00
54500--Contracted Services	0.00	4,200.00
54540--Grant Expenses	0.00	4,037.54
Total 461 - Open Space	<u>570.00</u>	<u>8,237.54</u>
482 - Fraud Investigation		
53140--Legal Services	55,392.50	64,958.03
54500--Contracted Services	42,627.56	0.00
59999--Miscellaneous Expenses	0.00	10,242.10
Total 482 - Fraud Investigation	<u>98,020.06</u>	<u>75,200.13</u>
486 - Insurance		
51961--Medical Expenses (Reimb. Insur)	0.00	3,084.25

*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 June 16, 2022

	Year To Date 06/16/2022	Prior Year To Date 06/16/2021
	Actual	Prior YTD
53510--Property & Liability Insurance	0.00	80,841.00
53540--Worker's Comp. Insurance	59,789.00	56,961.00
No Item-GL Account	(10,394.74)	(3,081.25)
Total 486 - Insurance	<u>49,394.26</u>	<u>137,805.00</u>
487 - Employee Benefits (non-uniform)		
51960--Medical & Dental Insurance	112,295.74	137,000.71
51961--Medical Expenses (Reimb. Insur)	22,808.95	3,084.25
51980--Life, Disability, H&L Insurance	5,801.47	229.24
No Item-GL Account	76,343.63	129,882.49
Total 487 - Employee Benefits (non-uniform)	<u>217,249.79</u>	<u>270,196.69</u>
491 - Refund of Prior Year Revenue		
53191--Refund of Prior Year Revenue	0.00	813.37
No Item-GL Account	0.00	437.91
Total 491 - Refund of Prior Year Revenue	<u>0.00</u>	<u>1,251.28</u>
Total All Expenses	<u>2,958,293.46</u>	<u>2,716,476.22</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 June 16, 2022

	01/01/2022 Through 05/31/2022		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	3,750	7,500	(3,750)
Total Expenses - All	1,875	1,875	3,750	7,500	(3,750)



401--Administration

General Fund
Expenses by Dept vs Budget
 As of June 16, 2022

	01/01/2022 Through 05/31/2022			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	91,389	89,975	1,414	100,676	224,937	(124,261)
51800 - Salaries, Overtime	681	2,531	(1,849)	681	6,327	(5,646)
52100 - Office, meeting & cleaning supplies, furnit.	256	0	255	255	0	255
53140 - Legal Services	221,225	27,900	193,325	256,925	62,000	194,925
53420 - Printing & Advertising	4,371	5,580	(1,209)	4,827	6,000	(1,173)
54200 - Dues & Subscriptions	5,090	5,655	(565)	5,981	6,500	(519)
54500 - Contracted Services	1,550	450	1,100	25,163	1,500	23,663
54600 - Training & Conferences	6,024	6,000	25	6,024	12,000	(5,976)
55300 - Payments to other Gov't bodies	15	0	15	15	0	15
55411 - Historic Commission	100	0	100	100	0	100
59999 - Miscellaneous Expenses	310	3,280	(2,970)	365	8,000	(7,635)
Total Expenses - All	331,011	141,371	189,641	401,012	327,264	73,748



402--Finance/HR

General Fund
Expenses by Dept vs Budget
 As of June 16, 2022

	01/01/2022 Through 05/31/2022			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	148,010	148,389	(379)	164,675	370,973	(206,297)
51800 - Salaries, Overtime	484	1,986	(1,502)	520	4,966	(4,447)
53110 - Auditing Services	7,000	15,900	(8,900)	7,000	30,000	(23,000)
53900 - Bank Service Charges/Fees	5,609	4,059	1,549	5,609	9,900	(4,291)
54600 - Training & Conferences	664	0	664	664	0	664
59999 - Miscellaneous Expenses	(92)	0	(91)	(92)	0	(92)
Total Expenses - All	161,675	170,334	(8,659)	178,376	415,839	(237,463)



406--Twp Building

General Fund
Expenses by Dept vs Budget
 As of June 16, 2022

	01/01/2022 Through 05/31/2022			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.	3,732	3,280	452	4,351	8,000	(3,649)
52500 - Maintenance Supplies	0	1,683	(1,683)	0	1,700	(1,700)
53600 - Utilities	19,127	22,260	(3,133)	21,504	42,000	(20,496)
53601 - Utilities (The Pines)	4,053	6,561	(2,508)	4,250	8,100	(3,850)
53700 - Repair & Maintenance Services	(150)	12,180	(12,330)	1,039	14,000	(12,961)
53704 - Repair & Maintenance (Pines/Fussel)	0	6,000	(6,000)	0	6,000	(6,000)
54500 - Contracted Services	11,073	19,920	(8,848)	13,758	41,500	(27,742)
59999 - Miscellaneous Expenses	118	0	119	195	500	(305)
Total Expenses - All	37,953	71,884	(33,931)	45,097	121,800	(76,703)



408--Engineering Services

General Fund
Expenses by Dept vs Budget
As of June 16, 2022

	01/01/2022 Through 05/31/2022			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	31,590	(22,921)	12,425	39,000	(26,575)
53131 - Engineering Services - MS4	202	11,220	(11,018)	1,012	192,610	(191,598)
53134 - Planning Serv & Landscape Arch	0	0	0	2,941	8,100	(5,159)
53170 - Trail Consultant	0	0	0	610	0	610
Total Expenses - All	8,871	42,810	(33,939)	16,988	239,710	(222,722)



410--Police

General Fund
Expenses by Dept vs Budget
 As of June 16, 2022

	01/01/2022 Through 05/31/2022			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	476,454	496,350	(19,896)	520,172	1,182,622	(662,450)
51800 - Salaries, Overtime	58,215	22,846	35,369	64,504	76,154	(11,650)
51830 - Salaries, Overtime Reimbursable	28,980	0	28,980	31,420	15,000	16,420
51910 - Uniform Maintenance	0	0	0	0	3,750	(3,750)
51920 - Social Security & Medicare	0	38,219	(38,220)	47,131	95,549	(48,418)
51940 - Unemployment Taxes	0	0	0	0	4,500	(4,500)
51960 - Medical & Dental Insurance	78,276	72,153	6,124	92,522	175,982	(83,459)
51970 - Employee Pension Plan	0	0	0	0	94,260	(94,260)
51980 - Life, Disability, H&L Insurance	12,268	5,567	6,701	12,269	18,558	(6,290)
51990 - Employee Savings Plan	16,170	15,166	1,004	17,743	37,913	(20,170)
52100 - Office, meeting & cleaning supplies, furnit.	1,019	615	404	1,406	1,500	(93)
52130 - IT Supplies & Equipment	33	0	33	33	0	33
52140 - Ammunition & Range Supplies	112	0	113	113	0	112
52170 - Police Equipment	614	4,305	(3,691)	1,727	10,500	(8,772)
52310 - Gasoline/Diesel	15,970	11,700	4,269	20,434	30,000	(9,567)
52380 - Uniforms	1,561	3,280	(1,718)	1,562	8,000	(6,438)
52470 - Community Policing Supplies	0	625	(625)	0	1,500	(1,500)
52500 - Maintenance Supplies	121	0	121	322	0	323
53140 - Legal Services	2,015	5,550	(3,535)	3,780	15,000	(11,220)
53240 - Cell Phone Expense	3,250	3,931	(682)	3,900	9,360	(5,460)
53540 - Worker's Comp. Insurance	10,395	10,395	0	10,395	51,974	(41,580)
53720 - Vehicle Maintenance & Repair	3,031	8,160	(5,128)	3,267	12,000	(8,733)
54200 - Dues & Subscriptions	0	400	(400)	400	2,500	(2,100)
54500 - Contracted Services	37,168	38,760	(1,593)	39,166	51,000	(11,834)
54520 - IT Services	23,158	27,384	(4,226)	26,751	57,050	(30,299)
54600 - Training & Conferences	5,261	5,600	(339)	5,365	15,000	(9,635)
54610 - Tuition Reimbursement	2,284	2,500	(216)	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	80	4,018	(3,937)	661	9,800	(9,139)
Total Expenses - All	779,435	780,364	(928)	910,327	1,988,472	(1,078,145)



411--Fire & EMS

General Fund
Expenses by Dept vs Budget
 As of June 16, 2022

	01/01/2022 Through 05/31/2022			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	500	1,000	(500)
53542 - Worker's Comp Insurance Fire & EMS (Reimb)	0	0	0	0	23,613	(23,613)
53630 - Hydrant Service	17,424	19,603	(2,179)	26,209	54,452	(28,243)
55301 - Foreign Fire Tax Contributions	0	0	0	0	62,000	(62,000)
55302 - EMS Commission Funding	373,192	373,192	0	559,787	746,384	(186,596)
Total Expenses - All	390,866	393,045	(2,179)	586,496	887,449	(300,952)



414--Planning & Zoning

General Fund
Expenses by Dept vs Budget
As of June 16, 2022

	01/01/2022 Through 05/31/2022			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	74,738	102,404	(27,665)	84,855	262,573	(177,718)
51170 - Salaries, Planning Commission	396	1,650	(1,254)	793	6,600	(5,807)
51800 - Salaries, Overtime	3,048	780	2,268	4,321	1,950	2,371
52400 - Act 45 Fees	225	600	(375)	499	1,200	(701)
53072 - Zoning Hearing Board	7,820	9,000	(1,180)	9,751	18,000	(8,249)
54200 - Dues & Subscriptions	270	312	(42)	270	1,200	(930)
54500 - Contracted Services	18,038	26,840	(8,802)	21,678	61,000	(39,321)
54541 - Grant Expenses (Match)	0	5,000	(5,000)	0	5,000	(5,000)
54600 - Training & Conferences	1,665	1,500	165	1,666	3,000	(1,335)
59999 - Miscellaneous Expenses	2,170	3,122	(953)	2,169	14,195	(12,026)
Total Expenses - All	108,370	151,208	(42,838)	126,002	374,718	(248,716)



430--Public Works

General Fund
Expenses by Dept vs Budget
 As of June 16, 2022

	01/01/2022 Through 05/31/2022			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	148,396	185,400	(37,004)	161,613	463,501	(301,888)
51800 - Salaries, Overtime	20,351	22,711	(2,360)	21,342	34,410	(13,068)
52100 - Office, meeting & cleaning supplies, furnit.	14	0	14	14	0	14
52160 - Small Equipment	1,301	3,200	(1,899)	5,333	20,000	(14,667)
52310 - Gasoline/Diesel	8,252	10,800	(2,548)	9,456	20,000	(10,544)
52380 - Uniforms	2,222	6,825	(4,602)	3,121	10,500	(7,379)
52451 - Stone	641	14,600	(13,960)	641	20,000	(19,359)
52452 - Skin Patching	0	0	0	0	20,000	(20,000)
52453 - Skin Patching Oil	0	0	0	0	8,000	(8,000)
52454 - Black Top	0	0	0	0	10,000	(10,000)
52455 - Drainage Materials	25	0	25	25	10,000	(9,975)
52456 - Line Painting	0	0	0	0	60,000	(60,000)
52460 - Supplies, Signs	5,790	1,020	4,770	5,790	6,000	(210)
52461 - Snow & Ice Control Supplies	0	12,960	(12,960)	0	72,000	(72,000)
52500 - Maintenance Supplies	4,251	8,820	(4,568)	4,982	18,000	(13,018)
53600 - Utilities	11,547	14,080	(2,534)	12,436	22,000	(9,564)
53610 - Electric, Street Lights	1,966	2,160	(194)	2,363	4,800	(2,437)
53680 - PA One Call	178	390	(212)	251	1,000	(749)
53690 - Household Hazardous Waste Disp	0	0	0	0	3,000	(3,000)
53700 - Repair & Maintenance Services	2,370	3,850	(1,480)	3,000	5,000	(2,000)
53720 - Vehicle Maintenance & Repair	6,814	12,480	(5,666)	9,510	24,000	(14,490)
53740 - Maintenance, Traffic Signals	105	4,340	(4,235)	814	14,000	(13,186)
54500 - Contracted Services	8,979	9,650	(671)	10,849	29,000	(18,151)
59999 - Miscellaneous Expenses	174	205	(31)	414	500	(86)
Total Expenses - All	223,376	313,491	(90,115)	251,954	875,711	(623,757)



486--Insurance

General Fund
Expenses by Dept vs Budget
As of June 16, 2022

	01/01/2022 Through 05/31/2022			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	7,341	7,565	(223)	49,394	37,824	11,570
Total Expenses - All	7,341	7,565	(223)	49,394	135,324	(85,930)



487--Employee Benefits (non-uniform)

General Fund
Expenses by Dept vs Budget
 As of June 16, 2022

	01/01/2022 Through 05/31/2022			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	1,500	1,476	24	1,800	3,600	(1,800)
51920 - Social Security & Medicare	83,370	42,071	41,299	44,653	105,179	(60,526)
51940 - Unemployment Taxes	14,289	5,940	8,349	14,288	6,750	7,539
51960 - Medical & Dental Insurance	88,701	95,366	(6,664)	112,296	232,598	(120,303)
51961 - Medical Expenses (Reimb. Insur)	19,522	16,174	3,347	22,809	39,449	(16,640)
51970 - Employee Pension Plan	0	0	0	0	175,063	(175,063)
51980 - Life, Disability, H&L Insurance	5,801	7,076	(1,275)	5,802	14,153	(8,351)
51990 - Employee Savings Plan	14,335	16,626	(2,290)	15,602	41,563	(25,961)
59999 - Miscellaneous Expenses	0	800	(800)	0	2,000	(2,000)
Total Expenses - All	227,518	185,529	41,990	217,250	620,355	(403,105)



492--Interfund Transfers

General Fund
Expenses by Dept vs Budget
 As of June 16, 2022

	01/01/2022 Through 05/31/2022		Year Ending 12/31/2022	
	YTD Budget	YTD Actual vs Budget	Full Year Budget	Actual vs FY Budget
Expenses - All				
57000 - Trns to Capital (Misc)	0	0	388,000	(388,000)
57010 - Trns to Capital (Rt82/1/Ccroft)	187,234	(187,234)	374,468	(374,468)
57020 - Trns to Capital (Greenway)	58,800	(58,800)	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	246,034	(246,034)	1,450,470	(1,450,470)



Expense Central GF--Expense Central Mgmt GF

General Fund
Expenses by Dept vs Budget
 As of June 16, 2022

Expense	01/01/2022 Through 05/31/2022			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	500	(500)	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)	45	1,500	(1,455)
55414 - Kennett Area Community Service	0	0	0	0	5,000	(5,000)
Total Community & Economic Development	38,013	40,223	(2,211)	38,058	239,616	(201,559)
Fraud Investigation						
53140 - Legal Services	55,392	0	55,393	55,392	0	55,393
54500 - Contracted Services	2,613	0	2,613	42,628	0	42,628
Total Fraud Investigation	58,005	0	58,006	98,020	0	98,021
Total Expense	96,018	40,223	55,795	136,078	239,616	(103,538)