BOROUGH OF KENNETT SQUARE
2017 PROPOSED BUDGET
TABLE OF CONTENTS

Tab 1	TITLE PAGE	Tab 1	
	List of Elected and Appointed Officials		
	Strategic Plan 2015-2020		
Tab 2	BUDGET INTRODUCTION	Tab 2	
	Borough Manager Budget Memorandum		
Tab 3	ORGANIZATION CHART	Tab 3	
	Organizational Chart		
	Organizational Structure		
Tab 4	BUDGET SUMMARY	Tab 4	
	Proposed 2017 Budget for All Funds		1
	Pie Chart of Proposed 2017 All Funds		2
	Graph of Operating Funds 2017 Proposed Budget Compared to 2015 Adopted Budget		3
	Summary of Revenues and Expenditures All Funds		4
	Graph of Summary of Activities for All Funds Proposed 2017 Budget		9
	Graph of Proposed Wages & Benefits 2017 All Funds		10
	Summary of Activity for All Funds		11
	Graph of Full-Time Equivalent Staffing 1998 vs. 2017		12
	Staffing Detail		13
	Proposed Wages and Benefits 2107 All Funds		14
	Percent of Staffing Allocated between Funds		15
	General Fund Costs Allocated Across General, Water, Sewer and Parking Funds to Replace Operating Transfers		16
Tab 5	DEBT SUMMARY	Tab 5	
	Debt Service		1
	Debt Service 2017-2026		2
	Outstanding Debt Service		3
	Borrowing Base Schedules		4

BOROUGH OF KENNETT SQUARE
2017 PROPOSED BUDGET
TABLE OF CONTENTS

	Bond Amortization Schedules	
	Pennvest Loan	5
	General Obligation Bonds, Series of 2012	6
	Guaranteed Sewer Revenues Bonds, Series of 2001	7
	General Obligation Note Series 2011 (Parking)	8
	General Obligation Note Series 2011 (Refunded)	9
	General Obligation Note Series 2011 (Public Works)	10
	Bank Loan 2015	11
	Chart of Borough's Debt 1997 – 2020	12
Tab 6	GENERAL FUND REVENUES	Tab 6
	Title Page	1
	2017 Proposed General Revenues Chart	2
	All Direct & Overlapping Tax Rates 2006 – 2016 Chart	3
	Borough Assessments 2006 – 2016 Chart	4
	Summary of Revenues	5
	General Revenues	6
	General Revenues Line Item Backup	9
Tab 7	GENERAL FUND EXPENDITURES	Tab 7
	2017 General Fund Expenditures Chart	1
	General Fund Wages & Benefits	
	By Departments 2007 – 2017 Chart	2
	General Fund Wages & Benefits 2007 – 2017 Chart	3
	General Fund Commodities 2007 – 2017 Chart	4
	General Fund Contractual Services 2007 – 2017 Chart	5
	Summary of Expenditures	6
	General Government	
	2017 Proposed Chart	7
	Staffing Detail Full-Time Equivalent 2008 – 2017	8
	Administration Accounts 01.400	9
	Administration Line Item Backup	11
	Finance Accounts 01.402	13
	Finance Line Item Backup	15
	Legal Accounts 01.404	17
	Civil Service Commission Accounts 01.405	17
	Municipal Building Accounts 01.409	17
	Legal Line Item Backup	19
	Civil Service Commission Line Item Backup	20
	Municipal Building Line Item Backup	21

BOROUGH OF KENNETT SQUARE
2017 PROPOSED BUDGET
TABLE OF CONTENTS

Public Safety
- 2017 Proposed Chart 22
- Staffing Detail Full-Time Equivalent 2008 - 2017 23
- Police Accounts 01.410 24
- Police Line Item Backup 27
- Fire Accounts 01.411 30
- Fire Line Item Backup 32
- Codes Accounts 01.413 33
- Codes Line Item Backup 35

Public Works
- 2017 Proposed Chart 36
- Staffing Detail Full-Time Equivalent 2008 – 2017 37
- Streets Accounts 01.430 38
- Street Cleaning Accounts 01.431 38
- Snow Removal Accounts 01.432 38
- Signs & Signals Accounts 01.433 38
- Street Lights Accounts 01.434 39
- Storm Sewers Accounts 01.436 39
- Vehicles Accounts 01.437 39
- Highway Maintenance Accounts 01.438 39
- Streets Line Item Backup 44
- Street Cleaning Line Item Backup 46
- Snow Removal Line Item Backup 47
- Signs & Signals Line Item Backup 48
- Street Lights Line Item Backup 49
- Storm Sewer Line Item Backup 50
- Vehicles Line Item Backup 51
- Highway Maintenance Line Item Backup 52

Recreation
- 2017 Proposed Chart 53
- Parks Accounts 01.454 54
- Shade Tree Accounts 01.455 54
- Library Accounts 01.456 54
- Parks Line Item Backup 56
- Shade Tree Line Item Backup 57
- Library Line Item Backup 58

Non-Departmental
- 2017 Proposed Chart 59
- Other Accounts 01.468 60
- Bank Services Accounts 01.472 60

BOROUGH OF KENNETT SQUARE
2017 PROPOSED BUDGET
TABLE OF CONTENTS

Transfer Accounts 01.492	60
Other Line Item Backup	63
Bank Services Line Item Backup	64
Other Services Line Item Backup	65
Transfers Line Item Backup	66

Tab 8 WATER FUND — Tab 8

Title Page	1
Summary of Revenues and Expenditures	2
2017 Proposed Water Revenue Chart and Expenditures Chart	3
Water Rates Comparisons	4
Water Fund Revenues	5
Public Works	
Pump and Purification	6
Collections and Distribution	7
Administration	8
Water Fund Line Item Backup	10
Bond Amortization Schedule	18

Tab 9 SEWER FUND — Tab 9

Title Page	1
Summary of Revenues and Expenditures	2
2017 Proposed Sewer Revenue Chart and Expenditures Chart	3
Sewer Rates Comparisons	4
Sewer Fund Revenues	5
Public Works	
Wastewater Collection & Treatment	6
MIP Program	8
Non-Departmental	9
Sewer Fund Line Item Backup	10
Bond Amortization Schedules	18

BOROUGH OF KENNETT SQUARE
2017 PROPOSED BUDGET
TABLE OF CONTENTS

Tab 10 PARKING FUND — Tab 10

Title Page	1
Summary Revenues and Expenditures	2
2017 Proposed Parking Revenue Chart and Expenditures Chart	3
Parking Rates	4
Parking Fund Revenues	5
Parking Fund Expenditures	6
Parking Fund Line Items Backup	8
Bond Amortization Schedule	12
Garage Revenue over Garage Debt Service	13

Tab 11 SOLID WASTE FUND — Tab 11

Title Page	1
Summary of Revenues and Expenditures	2
2017 Proposed Solid Waste Revenue Chart and Expenditures Chart	3
Solid Waste Fees Comparisons	4
Solid Waste Fund Revenues	5
Solid Waste Fund Expenditures	6
Solid Waste Fund Line Item Backup	7

Tab 12 SPECIAL REVENUE FUNDS — Tab 12

Liquid Fuels Fund

Title Page	1
Summary of Revenues and Expenditures	2
Revenues	3
Expenditures	4
Line Items Backup	5

Emergency Management Fund

Title Page	8
Summary of Revenues and Expenditures	9
Revenues	10
Expenditures	11
Line Items Backup	12

BOROUGH OF KENNETT SQUARE
2017 PROPOSED BUDGET
TABLE OF CONTENTS

Tab 13 CAPITAL IMPROVEMENT FUNDS — Tab 13

- Capital Projects — 1
- Summary of General Capital Improvements — 2
  - Revenues — 3
  - Expenditures — 4
  - General Capital Line Items Backup — 6
- General Capital Improvement Projects
  - Project Number ST-15-1 North Walnut Street Sidewalks — 9
  - Project Number ST-09-3 West Cypress Street Reconstruction — 10
  - Project Number OP-13-1 Financial Software Package — 11
  - Project Number OP-15-1 Park/South Side of Borough — 12
  - Bond Amortization Schedule
  - General Obligation Bonds, Series 2011 (Series 2003) — 13
  - General Obligation Bonds, Series 2011 (New Public Works Shop) — 14
  - Bank Loan 2015 — 15

Tab 14 LEGAL & TAX INFORMATION — Tab 14

- Tax Ordinance — 1
- Fee Resolution — 2

Tab 15 STATISTICS / MISCELLANEOUS — Tab 15

- Statistics
  - General Governmental Revenues by Source — 1
  - General Governmental Expenditures by Function — 2
  - Tax Revenue by Source — 3
  - Property Tax Levies and Collections — 4
  - Assessed and Market Valuations — 5
  - Property Tax Rates – Direct and Overlapping — 6
  - Population Trends — 7
  - Population Facts — 8
  - Police Information — 9
  - Construction and Bank Deposits — 10

BOROUGH OF KENNETT SQUARE
2017 PROPOSED BUDGET
TABLE OF CONTENTS

Principal Real Estate Taxpayers	11
Miscellaneous	
Economic and Demographic Information	12
Basis of Accounting	13
Funds	15
Budgetary Procedures	17
Summary of Financial Policies	20
Reserve Policy	23
Glossary	26