

**BOROUGH OF KENNETT SQUARE  
2020 APPROVED BUDGET  
TABLE OF CONTENTS**

Tab 1	TITLE PAGE	Tab 1
	List of Elected and Appointed Officials	
Tab 2	BUDGET INTRODUCTION	Tab 2
	Borough Manager Budget Presentation	
Tab 3	ORGANIZATION CHART	Tab 3
	Organizational Chart Organizational Structure	
Tab 4	BUDGET SUMMARY	Tab 4
	Proposed 2020 Budget for All Funds	1
	Pie Chart of Proposed 2020 All Funds	2
	Summary of Revenues and Expenditures All Funds	3
	Graph of Summary of Activities for All Funds	
	Proposed 2020 Budget	7
	Graph of Proposed Wages & Benefits 2020	
	All Funds	8
	Summary of Activity for All Funds	9
	Graph of Full-Time Equivalent Staffing	
	2000 vs. 2020	10
	Staffing Detail	11
	Allocation Cost Report	12
Tab 5	DEBT SUMMARY	Tab 5
	Debt Service	1
	Debt Service 2020-2029	2
	Outstanding Debt Service	3
	Borrowing Base Schedules	4
	Bond Amortization Schedules	
	General Obligation Bonds, Sewer Series A - 2019	5
	Guaranteed Sewer Revenues Bonds, Sewer 2001	6
	General Obligation Bonds – Sewer WWTP Upgrade 2019	7
	General Obligation Note Series A 2019 (Parking Garages)	8
	General Obligation Note Series B 2019 (Borough Owned Prop)	9
	General Obligation Note Series C 2019 (Public Works Shop)	10

**BOROUGH OF KENNETT SQUARE  
2020 APPROVED BUDGET  
TABLE OF CONTENTS**

Bank Loan 2015	11
General Obligations Note – Parking Garage Exp Grants	12
Chart of Borough’s Debt (1999-2020)	13

Tab 6 GENERAL FUND REVENUES Tab 6

Title Page	1
2020 Proposed General Revenues Chart	2
All Direct & Overlapping Tax Rates 2009 – 2019 Chart	3
Borough Assessments 2009 – 2019 Chart	4
Summary of Revenues	5
General Fund Revenues	6
Allocation Cost Report	10

Tab 7 GENERAL FUND EXPENDITURES Tab 7

Title Page	1
2020 General Fund Expenditures Chart	2
General Fund Wages & Benefits	
By Departments 2010 – 2020 Chart	3
General Fund Wages & Benefits 2010 – 2020 Chart	4
General Fund Commodities 2010 – 2020 Chart	5
General Fund Contractual Services 2010 – 2020 Chart	6
Summary of Expenditures	7
General Government	
2020 Proposed Chart	8
Staffing Detail Full-Time Equivalent 2011 – 2020	9
Administration Accounts 01.400	10
Finance Accounts 01.402	12
Legal Accounts 01.404	14
Civil Service Commission Accounts 01.405	14
Municipal Building Accounts 01.409	14
Public Safety	
2020 Proposed Chart	16
Staffing Detail Full-Time Equivalent 2011 - 2020	17
Police Accounts 01.410	18
Codes Accounts 01.413	21

**BOROUGH OF KENNETT SQUARE  
2020 APPROVED BUDGET  
TABLE OF CONTENTS**

Public Works	
2020 Proposed Chart	24
Staffing Detail Full-Time Equivalent 2011 – 2020	25
Streets Accounts 01.430	26
Street Cleaning Accounts 01.431	26
Snow Removal Accounts 01.432	26
Signs & Signals Accounts 01.433	26
Street Lights Accounts 01.434	27
Storm Sewers Accounts 01.436	27
Vehicles Accounts 01.437	27
Highway Maintenance Accounts 01.438	27
Recreation	
2020 Proposed Chart	32
Parks Accounts 01.454	33
Shade Tree Accounts 01.455	33
Library Accounts 01.456	33
Non-Departmental	
2020 Proposed Chart	35
Other Accounts 01.468	36
Bank Services Accounts 01.472	36
Transfer Accounts 01.492	36

Tab 8 WATER FUND

Tab 8

Title Page	1
Summary of Revenues and Expenditures	2
2020 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
Debt Service	9
Allocation Cost Report	10

**BOROUGH OF KENNETT SQUARE  
2020 APPROVED BUDGET  
TABLE OF CONTENTS**

Tab 9 SEWER FUND		Tab 9
Title Page		1
Summary of Revenues and Expenditures		2
2020 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
Bond Amortization Schedules		10
Allocation Cost Report		13
 Tab 10 PARKING FUND		 Tab 10
Title Page		1
Summary Revenues and Expenditures		2
2020 Proposed Parking Revenue Chart and Expenditures Chart		3
Parking Rates		4
Parking Fund Revenues		5
Parking Fund Expenditures		6
Bond Amortization Schedule		8
Allocation Cost Report		10
 Tab 11 SOLID WASTE FUND		 Tab 11
Title Page		1
Summary of Revenues and Expenditures		2
2020 Proposed Solid Waste Expenditures Chart		3
Solid Waste Fees Comparisons		4
Solid Waste Fund Revenues and Expenditures		5
Allocation Cost Report		6
 Tab 12 SPECIAL REVENUE FUNDS		 Tab 12
Liquid Fuels Fund		
Title Page		1
Summary of Revenues and Expenditures		2

**BOROUGH OF KENNETT SQUARE  
2020 APPROVED BUDGET  
TABLE OF CONTENTS**

Revenues and Expenditures	3
Emergency Management Fund	
Title Page	4
Summary of Revenues and Expenditures	5
Revenues and Expenditures	6
 Tab 13 CAPITAL IMPROVEMENT FUNDS	 Tab 13
Capital Projects	1
Summary of General Capital Improvements	2
Revenues	3
Expenditures	4
Proposed Capital Improvement Plan (CIP)	6
 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
Principal Real Estate Taxpayers	10
Miscellaneous	
Economic and Demographic Information	11
Basis of Accounting	12
Funds	14
Budgetary Procedures	16
Summary of Financial Policies	19
Reserve Policy	22
Glossary	25
Strategic Plan 2015-2020	29