

**BOROUGH OF KENNETT SQUARE
2021 APPROVED BUDGET
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BOROUGH OF KENNETT SQUARE

APPROVED ANNUAL OPERATING BUDGET FISCAL YEAR 2021

**Chester County
Commonwealth of Pennsylvania**

January 1, 2021 to December 31, 2021

**Presented by
Joseph C. Scalise, Borough Manager
Lisa Ionata, Finance Director**

BOROUGH OF KENNETT SQUARE, PENNSYLVANIA

List of Elected and Appointed Officials

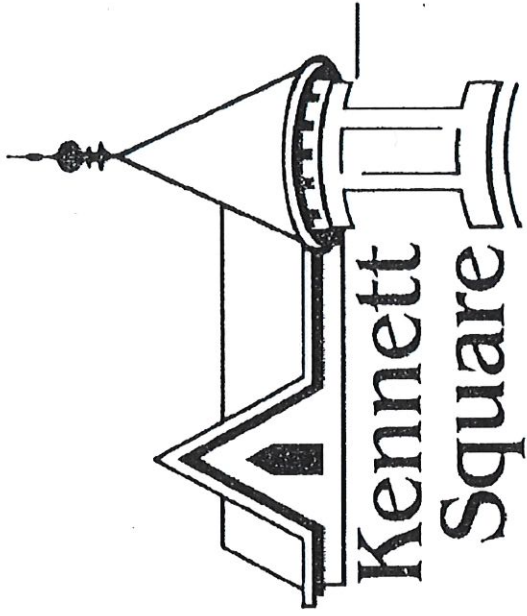
December 31, 2020

Elected Officials

Mayor	Matthew W. Fetick
Council Member (President)	Brenda Mercomes
Council Member (Vice President)	Rosa G. Moore
Council Member	J. Douglas Doerfler
Council Member	Ethan L. Cramer
Council Member	Mayra Zavala
Council Member	LaToya M. Myers
Council Member	Peter L. Waterkotte

Appointed Officials

Borough Manager	Vacant
Attorney	Siana Bellwoar & McAndrew LLC
Finance Director	Lisa Ionata
Police Chief	William T. Holdsworth
Fire Chief	Christopher S. Plumley
Codes & Zoning Officer	Russell H. Drumheller
Public Works Director	Robert Moran



Proposed 2021 Budget

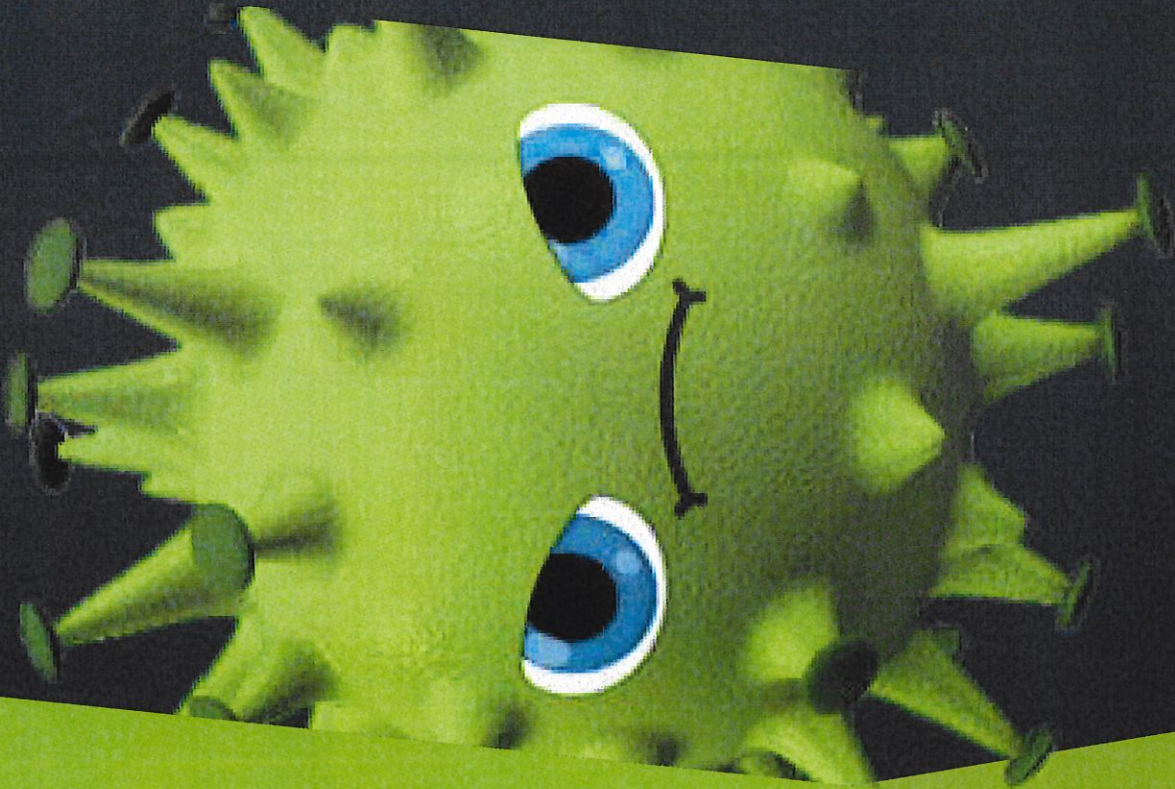
2nd Presentation

NOVEMBER 16, 2020

COVID-19

The duration of the pandemic and ultimately its budgetary impacts are still undetermined and therefore we've taken the position that the impacts experienced in 2020 will be assumed for 2021.

Fortunately... our target reserve funds had all been met previously. This budget does propose the use of fund balance in a few of the enterprise funds however does not deplete them to a level of concern.



2021 BUDGET HIGHLIGHTS



No Tax Increase



Water Utility Fees continue
\$15/qtr. Credit



No increase in Sewer, or
Parking Fees



Solid Waste Fees an
additional \$2/toter/qtr.
credit

2021 BUDGET HIGHLIGHTS

All Funds are balanced and include:

2.5% Raises for Police (as negotiated), 3.5% Raises for Non-Uniform.

1% increase in Health Insurance Costs. Other Insurances remain steady.

Purchase of 600 S. Broad Street using \$6.2M in bond financing

General Fund Revenues

- ▲ Projects a decrease in tax revenues compared to 2020 budget
- ▲ Shows a decrease in Charges for Services compared to 2020 budget
- ▲ SRO funding from KCSD continues with slight increase from 2020
- ▲ Operating transfers increased slightly due to increased shared costs including new debt service

2021 BUDGET HIGHLIGHTS



General Fund Expenditures Admin & Finance

2021 BUDGET HIGHLIGHTS

- ▶ Designated line item for PPE and other COVID related expenses to track for possible reimbursements
- ▶ Manager costs included for 12 months
- ▶ Economic Development Director prorated for 10 months removed
- ▶ \$10,000 in building maintenance at Borough Hall. Additional \$39,500 for new building
- ▶ Upgrading a computer and tablet for administration

General Fund Expenditures Public Safety

2021 BUDGET HIGHLIGHTS

- ▶ Replace one vacant police officer position
- ▶ Add a Lieutenant position
- ▶ Purchase of multiple police vests
- ▶ \$9,000 for maintenance to Police Station
- ▶ Computer, Laptop and Less Lethal Equip.
- ▶ One new Police Interceptor
- ▶ Temporary reduction in Codes Staff to PT (current)
- ▶ Codes to replace car with Public Works Truck

General Fund Expenditures

Public Works

2021 BUDGET HIGHLIGHTS

- ▶ Two new computers
- ▶ \$3,000 in building maintenance and repairs
- ▶ \$5,000 in road salt (down due to large stockpile currently)
- ▶ \$30,000 in Storm Sewer for MS4 implementation
- ▶ Public Works Asst. Director retiring and not filling the position
- ▶ New employee in Streets Department to replace employee retiring on Dec. 31, 2020

General Fund Expenditures Recreation and Other

- ▶ Civic contributions remain at the 2020 level and \$6500 for additional contributions
- ▶ \$5,000 for Shade Tree maintenance
- ▶ \$0 budgeted in reserves
- ▶ Increased EMS Commission contribution by 15% (~\$38,000) to \$292,827
- ▶ *Not included is additional \$30,000 requested by EMS Commission to be paid in second half of 2021

2021 BUDGET HIGHLIGHTS



General Fund Unfunded Requests

2021 BUDGET HIGHLIGHTS

- ▶ Increase in contribution to TMACC
- ▶ Large Wheel Loader and Gator for Public Works Dept
- ▶ Additional vacant Police Officer position
- ▶ Additional police vehicle
- ▶ Contribution to paving program.

Water Fund Revenues

- ▶ Slight increase in water sales
- ▶ Slight increase in bulk water sales
- ▶ 75 tapping fees paid through development for a total of \$268,575
- ▶ Using ~\$68,000 in reserves to balance budget
- ▶ \$343,000 from CFA Grant for E. South St Water Main Project

2021 BUDGET HIGHLIGHTS

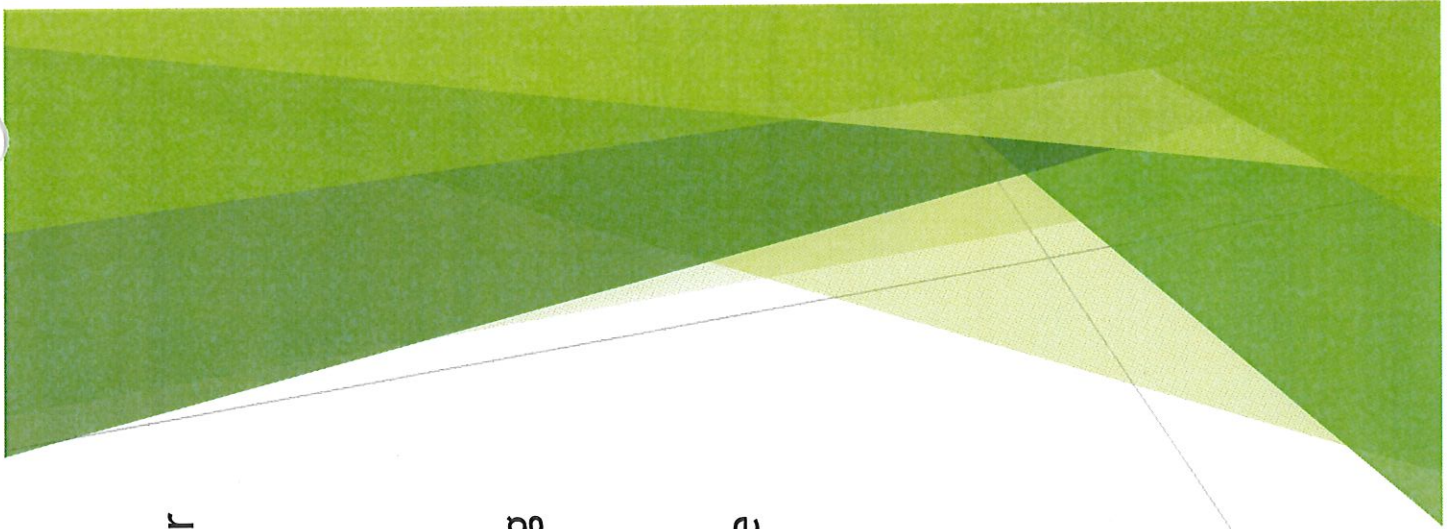


Water Fund

Expenditures

- ▶ \$100,000 in engineering for Asset Mgmt. and Master Planning Phase 1
- ▶ \$5,000 in Risk and Resilience Plan engineering
- ▶ \$15,000 for updating tapping fees and ordinance
- ▶ \$20,000 in meters and accessories
- ▶ Continue to purchase 200,000 gpd from CWA

2021 BUDGET HIGHLIGHTS



Water Fund Expenditures - Continued -

- ▶ \$75,000 in tank maintenance and misc. services
- ▶ \$75,000 repayment to sewer (year 3 of 5)
- ▶ No budgeted reserve
- ▶ Purchase Riding mower, skid steer and Pickup with other funds
- ▶ \$20,000 for hydrant replacements
- ▶ \$500,000 E. South Street Water Main replacement project

2021 BUDGET HIGHLIGHTS



**Water Fund
Unfunded Requests**

2021 BUDGET HIGHLIGHTS

- ▶ Radio Read system
- ▶ Linden Street Pump Station Upgrade

Sewer Fund Revenues

- ▶ 75 tapping fees paid through Borough development for a total of \$167,775
- ▶ 44 tapping fees paid through Township development for a total of \$98,400
- ▶ Slight decrease in revenues from Borough sewer fees
- ▶ Significant decrease in New Garden Twp Sewer use charges due to Aqua purchase and new agreement not finalized
- ▶ Slight decrease in fees paid for hauled in waste
- ▶ \$75,000 from water fund for repayment of a loan (year 3)

2021 BUDGET HIGHLIGHTS

Sewer Fund Expenditures

- ▲ Increase in Lab Testing due to NPDES Permit Renewal requirements
- ▲ \$100,000 in engineering for Asset Mgmt. and Master Planning Phase 1
- ▲ \$8,000 to update tapping fees and \$3,500 in NPDES Permit Renewal Assistance
- ▲ Slight increase in Sludge Disposal Fees due to anticipated increase in SECCRA fees and sludge production
- ▲ Decrease in Maint. Service and Flushing due to decreased demand
- ▲ MIPP admin. has been decreased based on 2020 actual costs
- ▲ \$58,000 in reserves

2021 BUDGET HIGHLIGHTS

Sewer Fund Expenditures - continued -

- ▶ \$20,000 in maint. and repair to buildings at the wwtp and lift stations
- ▶ Install 2 flow meters on IMLR pumps
- ▶ New computer and printer
- ▶ \$55,000 towards manhole repairs as part of the Birch Street project
- ▶ Purchase Riding mower, skid steer and Pickup with other funds
- ▶ UV system and clarifier drive replacement totaling \$180,000

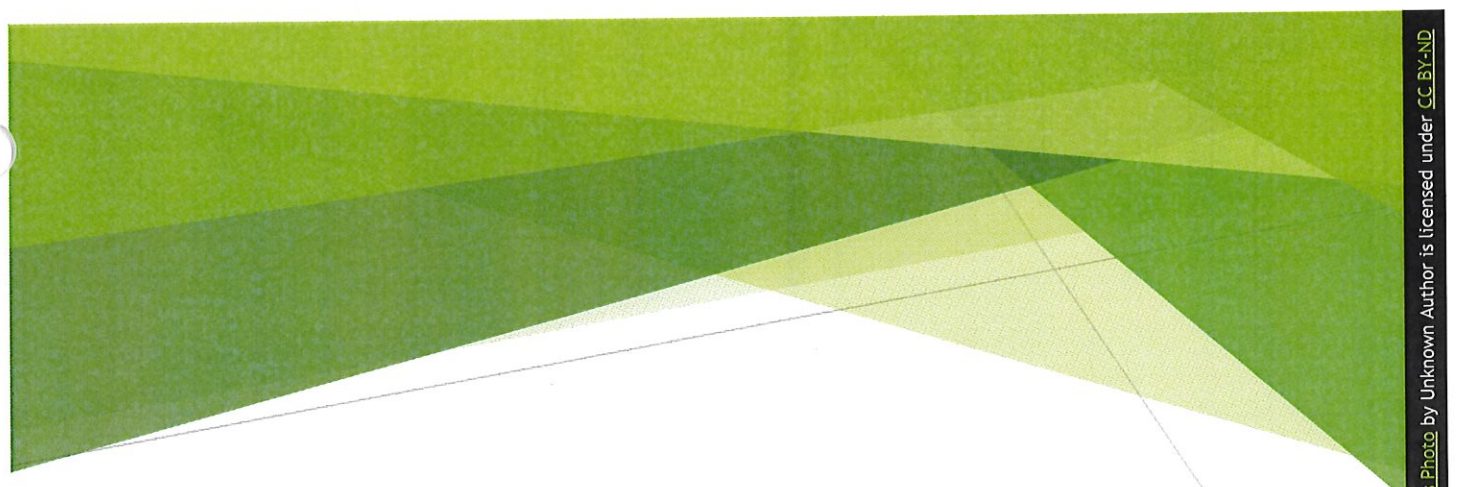
2021 BUDGET HIGHLIGHTS

Sewer Fund

Unfunded Requests

2021 BUDGET HIGHLIGHTS

▶ None



Parking Fund

Revenues

- ▶ Parking fines reduce by \$25,000
- ▶ Meter revenue reduced by \$65,000
- ▶ Permit revenue the same as 2020
- ▶ No fund balance required

2021 BUDGET HIGHLIGHTS

Parking Fund Expenditures

- ▶ Removed additional PT parking enforcement officer added to 2020 budget but never hired
- ▶ \$48,000 in maintenance and repairs to original garage.
- ▶ New camera system for parking garage (\$19,500)
- ▶ Debt service is down by \$200,000 in 2021 due to 2020 refinance.

2021 BUDGET HIGHLIGHTS



Parking Fund
Unfunded Requests

2021 BUDGET HIGHLIGHTS

- ▶ Original garage maintenance budget reduced
- ▶ Parking Study

Solid Waste Revenues and Expenditures

2021 BUDGET HIGHLIGHTS

- ▲ Solid Waste Revenues decreased by ~\$45,000 from 2020 budget due to additional credits totaling \$7/total/qtr. Including \$5/qtr credit approved in 2020
- ▲ Use of \$63,190 in fund balance to balance budget
-
- ▲ \$3,000 for clean up day
- ▲ Final Contract year with AJ Blossenski
- ▲ Disposal fees at SECCRA the same as 2020 budget

Liquid Fuels Revenues and Expenditures

- ▶ State Funds in the amount of \$161,000
 - ▶ \$44,495 carried over from prior years
-
- ▶ \$41,000 for Street Light electricity
 - ▶ \$165,000 for paving various streets

2021 BUDGET HIGHLIGHTS

Emergency Management Revenues and Expenditures

- ▶ 25% of LST
 - ▶ Pass-through for Fire Relief Pension
 - ▶ 1 mill from General Fund plus and additional \$11,827 to balance the budget
-
- ▶ \$292,827 to EMS Commission including 15% increase
 - ▶ Fire Truck loan to be retired early (2020)

2021 BUDGET HIGHLIGHTS

Capital Revenues

- ▶ \$500,000 CRP Grant for Birch Street project
- ▶ \$55,000 from Sewer for manhole adjustments on Birch St Project
- ▶ TASA Project - PennDOT \$915,000 grant
- ▶ Nearly \$640,000 transferred in from GF

2021 BUDGET HIGHLIGHTS

*split with Water and Sewer Funds

Capital Expenditures

- ▶ *Riding Mower, *skid steer, paint machine and P/U Truck w/plow and liftgate
- ▶ \$25,000 for Sickles Street Traffic Calming
- ▶ \$710,000 for Birch Street Project
- ▶ 915,000 for TASA Project - Pennock to Nixon
- ▶ Debt Service for 600 S. Broad Street

2021 BUDGET HIGHLIGHTS

*split with Water and Sewer Funds

All Funds Reserves

2021 BUDGET HIGHLIGHTS

<u>Fund</u>	<u>EY 2020</u>	<u>EY 2021</u>	<u>Target</u>
General	\$614,000	\$614,000	\$608,000
Water*	\$830,000	\$758,000	\$282,355
Sewer*	\$450,000	\$505,500	\$471,330
(Sewer pays \$1M in 2020 towards purchase of 600 S. Broad)			
Parking	\$382,700	\$642,700	\$127,990
Solid Waste	\$138,000	\$74,200	\$74,250

*dependent on timing of tapping fees received

General Fund Debt Schedule

Year	Outstanding D/S	20 Year Wrap New D/S	Total D/S	Change from prior year
2021	\$ 323,886.00	\$ 54,469.00	\$ 378,355.00	
2022	\$ 323,224.00	\$ 108,937.00	\$ 432,161.00	\$ 53,806.00
2023	\$ 328,446.00	\$ 108,937.00	\$ 437,383.00	\$ 5,222.00
2024	\$ 104,592.00	\$ 228,181.00	\$ 332,773.00	\$ (104,610.00)
2025	\$ 108,113.00	\$ 226,513.00	\$ 334,626.00	\$ 1,853.00
2026	\$ 109,575.00	\$ 224,599.00	\$ 334,174.00	\$ (452.00)
2027	\$ 104,053.00	\$ 227,372.00	\$ 331,425.00	\$ (2,749.00)
2028	\$ 106,522.00	\$ 224,860.00	\$ 331,382.00	\$ (43.00)
2029	\$ 106,946.00	\$ 227,077.00	\$ 334,023.00	\$ 2,641.00
2030	\$ 107,340.00	\$ 228,962.00	\$ 336,302.00	\$ 2,279.00
2031	\$ 108,694.00	\$ 225,655.00	\$ 334,349.00	\$ (1,953.00)
2032		\$ 335,717.00	\$ 335,717.00	\$ 1,368.00
2033		\$ 334,025.00	\$ 334,025.00	\$ (1,692.00)
2034		\$ 331,942.00	\$ 331,942.00	\$ (2,083.00)
2035		\$ 334,455.00	\$ 334,455.00	\$ 2,513.00
2036		\$ 331,620.00	\$ 331,620.00	\$ (2,835.00)
2037		\$ 332,730.00	\$ 332,730.00	\$ 1,110.00
2038		\$ 332,754.00	\$ 332,754.00	\$ 24.00
2039		\$ 332,434.00	\$ 332,434.00	\$ (320.00)
2040		\$ 331,770.00	\$ 331,770.00	\$ (664.00)
2041		\$ 335,676.00	\$ 335,676.00	\$ 3,906.00

Parking Fund Debt Schedule

Year	Outstanding D/S	Tight Wrap New D/S	Total D/S	Change from prior year
2021	\$ 148,941.00	\$ 8,536.00	\$ 157,477.00	
2022	\$ 362,117.00	\$ 17,073.00	\$ 379,190.00	\$ 221,713.00
2023	\$ 361,498.00	\$ 17,073.00	\$ 378,571.00	\$ (619.00)
2024	\$ 361,996.00	\$ 17,073.00	\$ 379,069.00	\$ 498.00
2025	\$ 361,221.00	\$ 17,073.00	\$ 378,294.00	\$ (775.00)
2026	\$ 361,549.00	\$ 17,073.00	\$ 378,622.00	\$ 328.00
2027	\$ 360,856.00	\$ 17,073.00	\$ 377,929.00	\$ (693.00)
2028	\$ 361,266.00	\$ 17,073.00	\$ 378,339.00	\$ 410.00
2029	\$ 361,398.00	\$ 17,073.00	\$ 378,471.00	\$ 132.00
2030	\$ 361,630.00	\$ 17,073.00	\$ 378,703.00	\$ 232.00
2031	\$ 361,797.00	\$ 17,073.00	\$ 378,870.00	\$ 167.00
2032	\$ 361,374.00	\$ 17,073.00	\$ 378,447.00	\$ (423.00)
2033	\$ 361,075.00	\$ 17,073.00	\$ 378,148.00	\$ (299.00)
2034	\$ 361,425.00	\$ 17,073.00	\$ 378,498.00	\$ 350.00
2035		\$ 376,871.00	\$ 376,871.00	\$ (1,627.00)
2036		\$ 233,335.00	\$ 233,335.00	\$ (143,536.00)

Sewer Fund Debt Schedule

Year	Outstanding D/S	Tight Wrap New D/S	Total D/S	Change from prior year
2021	\$ 634,880.00	\$ 8,088.00	\$ 642,968.00	
2022	\$ 799,441.00	\$ 16,175.00	\$ 815,616.00	\$ 172,648.00
2023	\$ 789,324.00	\$ 16,175.00	\$ 805,499.00	\$ (10,117.00)
2024	\$ 792,102.00	\$ 16,175.00	\$ 808,277.00	\$ 2,778.00
2025	\$ 791,717.00	\$ 16,175.00	\$ 807,892.00	\$ (385.00)
2026	\$ 796,145.00	\$ 16,175.00	\$ 812,320.00	\$ 4,428.00
2027	\$ 798,368.00	\$ 16,175.00	\$ 814,543.00	\$ 2,223.00
2028	\$ 199,852.00	\$ 16,175.00	\$ 216,027.00	\$ (598,516.00)
2029	\$ 200,142.00	\$ 16,175.00	\$ 216,317.00	\$ 290.00
2030	\$ 200,414.00	\$ 16,175.00	\$ 216,589.00	\$ 272.00
2031	\$ 193,705.00	\$ 21,113.00	\$ 214,818.00	\$ (1,771.00)
2032		\$ 213,450.00	\$ 213,450.00	\$ (1,368.00)
2033		\$ 218,015.00	\$ 218,015.00	\$ 4,565.00
2034		\$ 187,590.00	\$ 187,590.00	\$ (30,425.00)
2035			\$ -	\$ (187,590.00)

Solid Waste Fund Debt Schedule

Year	Outstanding D/S	20 Year Level New D/S	Total D/S	Change from prior year
2021	\$	3,839.00	\$ 3,839.00	
2022	\$	17,626.00	\$ 17,626.00	\$ 13,787.00
2023	\$	17,518.00	\$ 17,518.00	\$ (108.00)
2024	\$	17,398.00	\$ 17,398.00	\$ (120.00)
2025	\$	22,221.00	\$ 22,221.00	\$ 4,823.00
2026	\$	21,982.00	\$ 21,982.00	\$ (239.00)
2027	\$	21,710.00	\$ 21,710.00	\$ (272.00)
2028	\$	21,408.00	\$ 21,408.00	\$ (302.00)
2029	\$	21,081.00	\$ 21,081.00	\$ (327.00)
2030	\$	20,729.00	\$ 20,729.00	\$ (352.00)
2031	\$	20,361.00	\$ 20,361.00	\$ (368.00)
2032	\$	19,979.00	\$ 19,979.00	\$ (382.00)
2033	\$	19,581.00	\$ 19,581.00	\$ (398.00)
2034	\$	19,169.00	\$ 19,169.00	\$ (412.00)
2035	\$	18,745.00	\$ 18,745.00	\$ (424.00)
2036	\$	18,314.00	\$ 18,314.00	\$ (431.00)
2037	\$	17,838.00	\$ 17,838.00	\$ (476.00)
2038	\$	17,322.00	\$ 17,322.00	\$ (516.00)
2039	\$	21,720.00	\$ 21,720.00	\$ 4,398.00
2040	\$	21,032.00	\$ 21,032.00	\$ (688.00)
2041	\$	20,344.00	\$ 20,344.00	\$ (688.00)

Water Fund Debt Schedule

Year	Outstanding D/S	20 Year Level New D/S	Total D/S	Change from prior year
2021	\$ 13,203.00	\$ 13,203.00	\$ 13,203.00	
2022	\$ 66,200.00	\$ 66,200.00	\$ 66,200.00	\$ 52,997.00
2023	\$ 70,739.00	\$ 70,739.00	\$ 70,739.00	\$ 4,539.00
2024	\$ 70,202.00	\$ 70,202.00	\$ 70,202.00	\$ (537.00)
2025	\$ 69,576.00	\$ 69,576.00	\$ 69,576.00	\$ (626.00)
2026	\$ 68,858.00	\$ 68,858.00	\$ 68,858.00	\$ (718.00)
2027	\$ 68,042.00	\$ 68,042.00	\$ 68,042.00	\$ (816.00)
2028	\$ 67,137.00	\$ 67,137.00	\$ 67,137.00	\$ (905.00)
2029	\$ 66,156.00	\$ 66,156.00	\$ 66,156.00	\$ (981.00)
2030	\$ 70,039.00	\$ 70,039.00	\$ 70,039.00	\$ 3,883.00
2031	\$ 68,814.00	\$ 68,814.00	\$ 68,814.00	\$ (1,225.00)
2032	\$ 67,539.00	\$ 67,539.00	\$ 67,539.00	\$ (1,275.00)
2033	\$ 66,214.00	\$ 66,214.00	\$ 66,214.00	\$ (1,325.00)
2034	\$ 69,769.00	\$ 69,769.00	\$ 69,769.00	\$ 3,555.00
2035	\$ 68,215.00	\$ 68,215.00	\$ 68,215.00	\$ (1,554.00)
2036	\$ 66,634.00	\$ 66,634.00	\$ 66,634.00	\$ (1,581.00)
2037	\$ 69,804.00	\$ 69,804.00	\$ 69,804.00	\$ 3,170.00
2038	\$ 67,740.00	\$ 67,740.00	\$ 67,740.00	\$ (2,064.00)
2039	\$ 70,590.00	\$ 70,590.00	\$ 70,590.00	\$ 2,850.00
2040	\$ 68,354.00	\$ 68,354.00	\$ 68,354.00	\$ (2,236.00)
2041	\$ 66,118.00	\$ 66,118.00	\$ 66,118.00	\$ (2,236.00)

2021 BUDGET HIGHLIGHTS

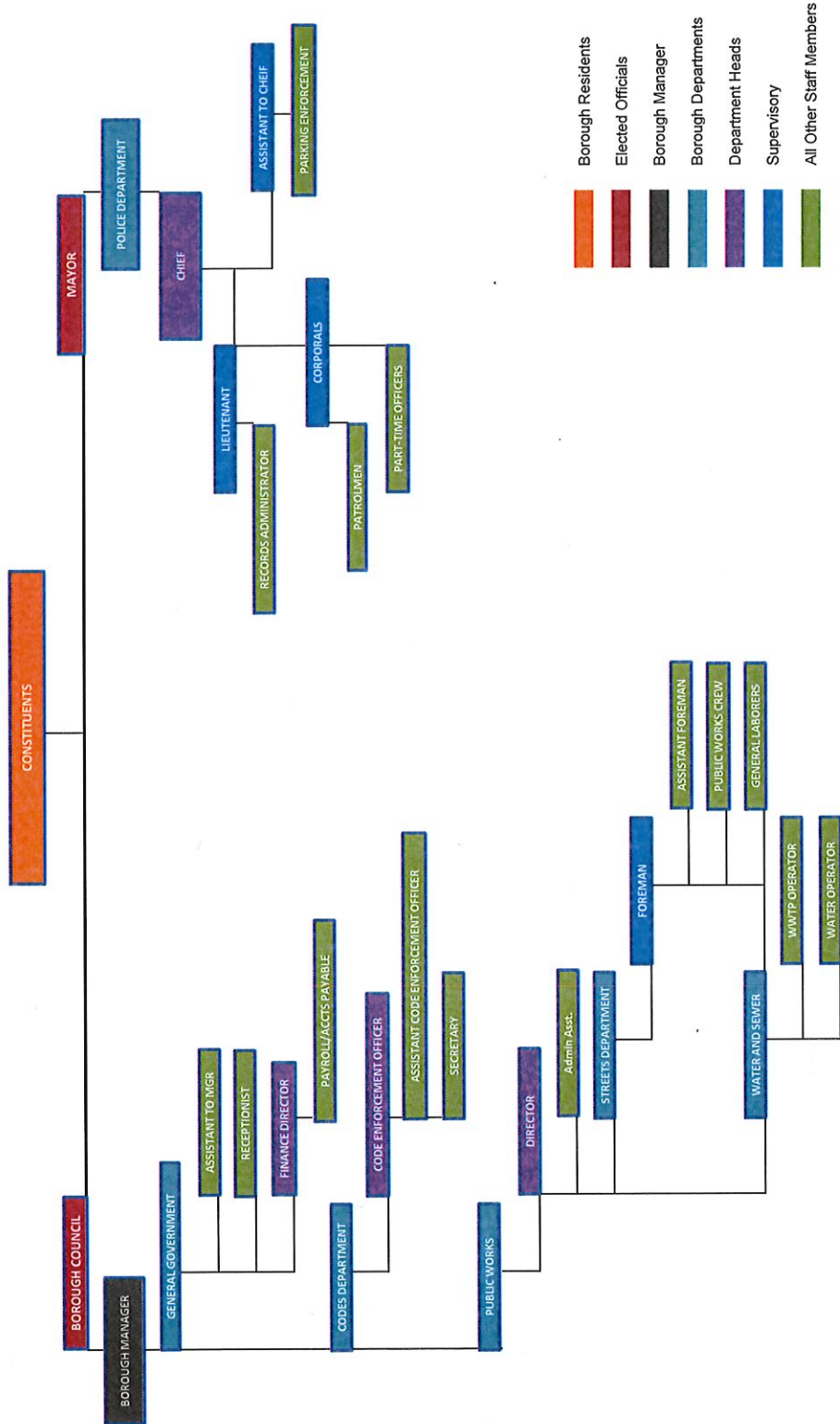
General Fund	\$5,011,902
Water Fund	\$1,882,861
Sewer Fund	\$2,256,741
Parking Fund	\$ 507,141
Solid Waste Fund	\$ 384,260
Liquid Fuels Fund	\$ 206,048
Emergency Management Fund	\$ 327,827
<u>Gen. Capital Improvement Fund</u>	<u>\$2,109,687</u>
Total All Funds	\$12,686,468
Less Double Counted Allocations	(<u>\$1,670,344</u>)
Total All Funds Less Double Counted	\$11,016,123

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BOROUGH OF KENNETT SQUARE, PENNSYLVANIA

Organizational Chart



- Borough Residents
- Elected Officials
- Borough Manager
- Borough Departments
- Department Heads
- Supervisory
- All Other Staff Members

BOROUGH OF KENNETT SQUARE

ORGANIZATIONAL STRUCTURE

The Borough of Kennett Square is governed by the Council/Manager form of government. There are seven Council Members and a Mayor who are elected by the voters. The Chief Administrative Officer is the Borough Manager who is appointed by Council and is responsible for the day-to-day operation of the Borough. The Pennsylvania Borough Code, which regulates Boroughs in the Commonwealth of Pennsylvania, states that the Mayor is responsible for public safety.

The organizational structure of the Borough comprises of four departments: General Government, Codes Department, Public Works and Police Department. The Borough's administrative focus is the departments. The Borough Manager is responsible for overseeing the departments of General Government, Codes Department, and Public Works and the Mayor is responsible for the Police Department.

To account for the Borough's financial transactions, the Borough utilizes the fund basis of accounting whereby all governmental activities are accounted for through a series of distinct funds which include reporting entries to control resources and demonstrate compliance with various legal and budget constraints affecting government. The General Fund accounts for all resources not otherwise devoted to specific activities and finances many of the basic municipal functions. Other funds include Special Revenue Funds, Capital Project Fund, and Enterprise Funds. The Budget is organized by fund and is further identified by revenue and expenditure detail.

Some departments combine the operations of more than one fund. General Government combines General Fund administration operations with the Capital Project Fund, and the Enterprise Funds (Water, Sewer, Trash and Parking). Additionally, the Department of Public Works combines General Fund operations with the Capital Project Fund, State Liquid Fuels Fund and the Enterprise Funds (Water, Sewer, Trash and Parking).

BOROUGH OF KENNETT SQUARE

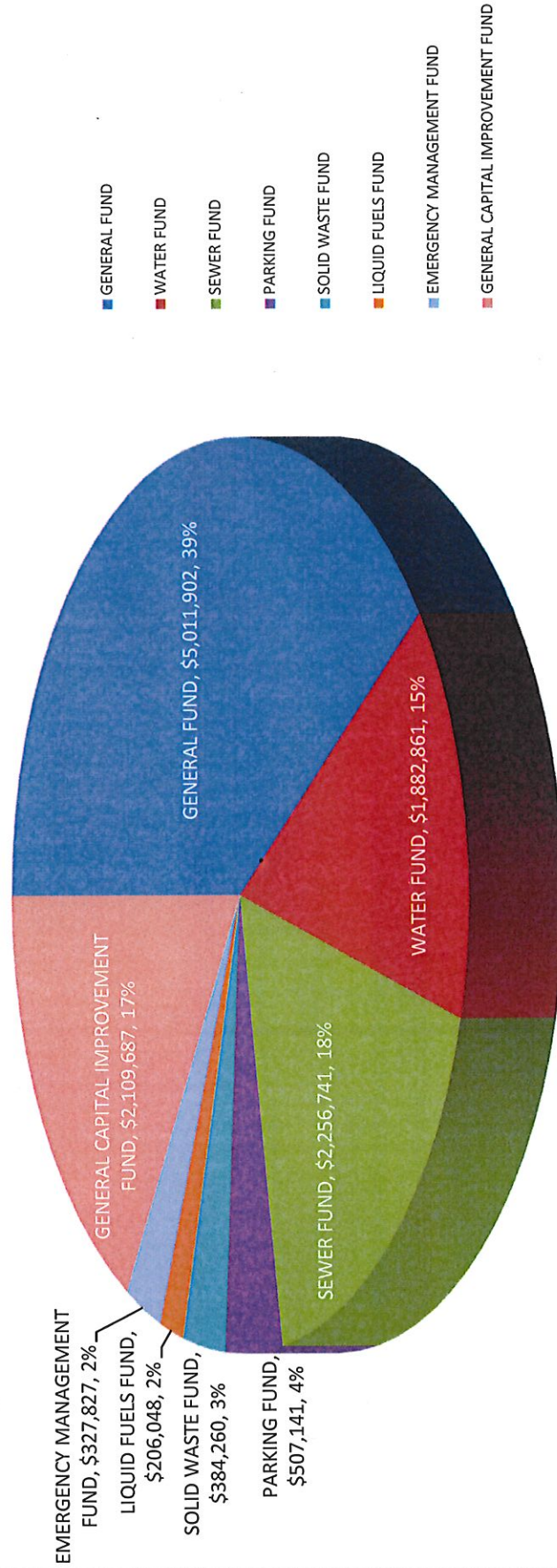
BUDGET SUMMARY

Proposed 2021 Budget for All Funds	4.1
Pie Chart of Proposed 2021 All Funds	4.2
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**BOROUGH OF KENNETT SQUARE
PROPOSED 2021 BUDGET FOR ALL FUNDS**

GENERAL FUND	\$5,011,902
WATER FUND	\$1,882,861
SEWER FUND	\$2,256,741
PARKING FUND	\$507,141
SOLID WASTE FUND	\$384,260
LIQUID FUELS FUND	\$206,048
EMERGENCY MANAGEMENT FUND	\$327,827
GENERAL CAPITAL IMPROVEMENT FUND	<u>\$2,109,687</u>
TOTAL ALL FUNDS	<u>\$12,686,468</u>
LESS DOUBLE COUNTED ALLOCATIONS	<u>-\$1,670,344</u>
TOTAL ALL FUNDS LESS DOUBLE COUNTED ALLOCATIONS	<u>\$11,016,123</u>

Proposed 2021 All Funds



SUMMARY OF REVENUES & EXPENDITURES

	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 06/30/2020	EY 2020 PROJECTED	2021 Budget
REVENUES	4,577,638	5,095,062	5,080,020	2,756,608	4,722,767	5,011,902

GENERAL FUND

EXPENDITURES						
GENERAL GOVERNMENT	672,425	696,473	693,922	386,923	657,889	775,374
PUBLIC SAFETY	2,367,066	2,439,697	2,507,441	1,203,487	2,398,884	2,502,388
PUBLIC WORKS	572,782	662,939	655,428	193,338	436,223	426,546
RECREATION	111,785	100,127	122,120	33,361	122,670	122,120
NON-DEPARTMENTAL	843,792	62,988	1,101,109	147,931	1,131,872	1,185,475
TOTAL EXPENDITURES	4,567,850	3,962,224	5,080,020	1,965,040	4,747,539	5,011,902

WATER FUND

REVENUES	1,397,341	1,243,486	1,411,774	600,740	1,372,200	1,882,861
EXPENDITURES	970,079	1,209,629	1,411,774	521,110	1,157,575	1,882,861

SEWER FUND

REVENUES	2,324,941	2,641,484	2,356,650	878,765	2,420,663	2,256,741
EXPENDITURES	1,922,170	2,184,520	2,356,650	1,212,338	2,086,422	2,256,741

PARKING FUND

REVENUES	596,590	1,093,821	1,889,958	383,428	1,746,888	507,141
EXPENDITURES	940,022	976,196	1,889,958	1,232,405	1,676,882	507,141

SUMMARY OF REVENUES & EXPENDITURES

	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 06/30/2020	EY 2020 PROJECTED	2021 Budget
SOLID WASTE						
REVENUES	366,194	368,136	367,355	174,367	174,367	384,260
EXPENDITURES	329,918	328,373	367,355	173,542	343,775	384,260
						0

LIQUID FUELS						
REVENUES	177,879	183,108	220,727	177,483	224,352	206,048
EXPENDITURES	39,324	330,561	220,727	16,833	179,857	206,048
						0

EMERGENCY MANAGEMENT						
REVENUES	377,476	503,067	371,231	136,384	459,154	327,827
EXPENDITURES	377,475	508,593	371,231	170,322	459,154	327,827
						0

Streets

GENERAL CAPITAL						
REVENUES	399,124	2,329,462	1,100,707	31	480,357	2,109,687
EXPENDITURES	388,893	2,363,076	1,100,707	286,472	480,357	2,109,687
						0

Total Expenditures 12,686,468
 Less Double Counted 1,670,344
 Total Budget 11,016,123

SUMMARY OF REVENUES & EXPENDITURES
FOR FY 2021

ALL FUNDS – The following are 2021 Budget Highlights that affect all funds at the Borough. For highlights unique to each Fund and a more detailed list, please refer to the Budget Presentation in Section 2 of the Budget Binder.

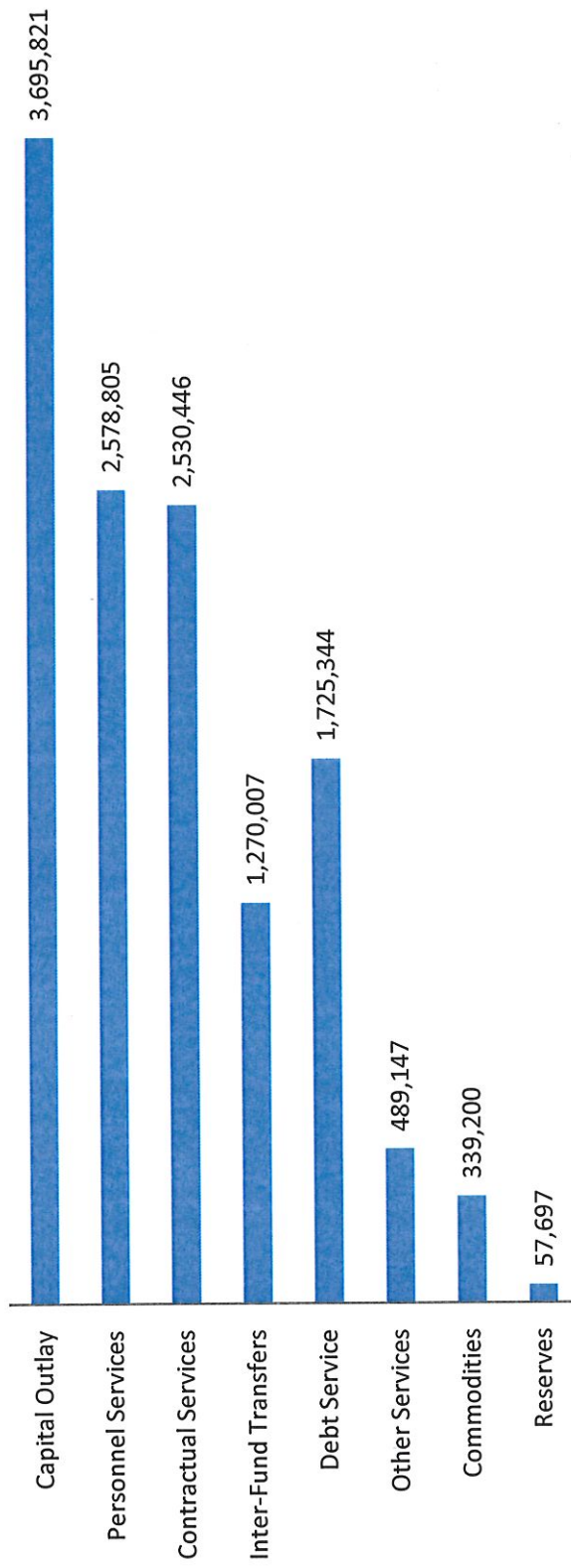
Revenues:

- No tax increase
- No increase to Water, Sewer, or Solid Waste Fees
 - Water Utility Fees continue \$15/qtr. credit
 - Solid Waste Fees an additional \$2/toter/qtr. Credit
- Projecting decrease in tax revenue and charges and services for 2021
- Continued School Resource Officer funding

Expenses:

- 3.5% Wage Increase for Non-Uniform Employees and 2.5% Wage Increase for Uniform (as negotiated)
- Anticipating an 1% increase in Health Insurance costs
- Purchase of 600 S Broad Street – Financing \$6.2M
- Economic Development Director position contribution removed from budget
- Civic Contributions remain at the 2020 level, plus \$6,500 for additional contributions to be determined
- 15% increase to EMS Commission budgeted
- Capital Equipment:
 - Riding Mower
 - Skid Steer
 - Paint Machine
 - P/U Truck with plow and liftgate
 - Police Car
- Projects:
 - Storm Sewer MS4 Implementation
 - E. South Street Water Main – Partially covered by Grant
 - Hydrant Replacements
 - UV System and Clarifier drive replacement
 - Paving program from Liquid Fuels Fund
 - CRP Grant for Birch Street Project
 - TASA Project (Pennock to Nixon) – PennDOT Grant
 - Sickle Street Traffic Calming

**Summary of Activities for All Funds
Proposed 2021 Budgets**



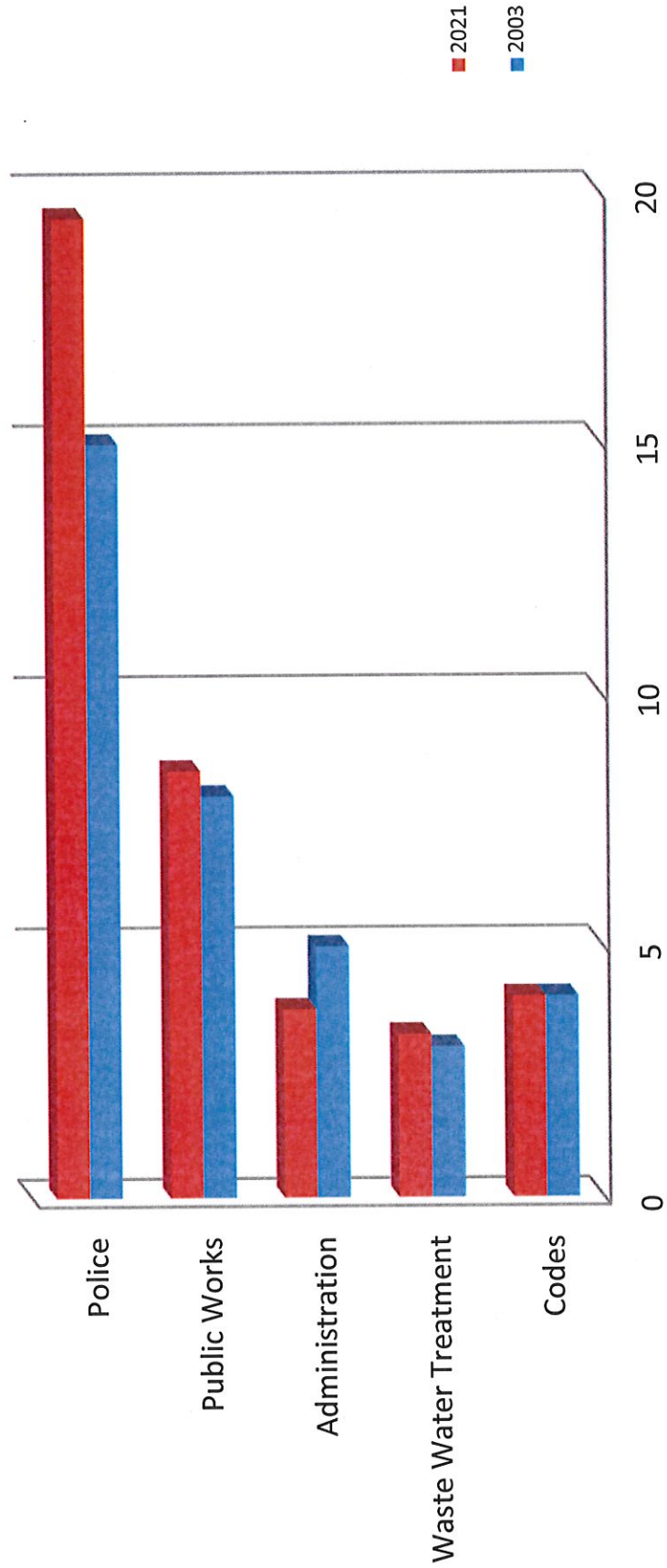
**Proposed Wages and Benefits 2021
All Funds**



SUMMARY OF ACTIVITY FOR ALL FUNDS
PROPOSED 2020 BUDGET

	GENERAL FUND	WATER FUND	SEWER FUND	PARKING FUND	SOLID WASTE FUND	LIQUID FUELS FUND	EMERGENCY MANAGEMENT FUND	CAPITAL FUND	TOTAL ALL FUNDS
REVENUES									
REAL ESTATE TAXES	1,680,000	0	0	0	0	0	0	0	1,680,000
ACT 511 TAXES	1,489,113	0	0	0	0	0	30,000	0	1,529,113
LICENSES & PERMITS	93,500	0	0	0	0	0	0	0	93,500
FINES & FORFEITS	82,000	0	0	50,141	0	0	0	0	132,141
INTEREST & RENTS	120,000	700	200	2,000	0	500	0	0	123,400
INTER-GOVERNMENTAL	389,203	0	0	0	0	161,054	35,000	1,415,000	2,000,257
CHARGES FOR SERVICES/FEES	343,756	1,470,575	2,181,541	455,000	321,070	0	0	0	4,771,942
MISCELLANEOUS REVENUES/OTHER	36,500	343,299	0	0	0	0	0	0	379,799
BOND PROCEEDS	0	0	75,000	0	0	0	0	0	75,000
INTER-FUND TRANSFERS	767,831	68,287	0	0	0	0	282,827	694,687	1,793,631
FUND BALANCE FORWARD	0	0	0	0	63,190	44,495	0	0	107,685
TOTAL	5,011,902	1,882,861	2,256,741	507,141	384,260	206,048	327,827	2,109,687	12,686,467
EXPENDITURES									
PERSONAL SERVICES									
SALARIES/WAGES	2,224,400	251,519	286,979	61,757	0	0	0	0	2,824,655
EMPLOYEE BENEFITS	681,750	86,448	89,173	13,795	0	0	0	0	871,166
TOTAL	2,906,150	337,967	376,152	75,553	0	0	0	0	3,695,821
COMMODITIES									
OFFICE & MAINTENANCE SUPPLIES	44,400	34,500	86,500	7,500	400	0	0	0	173,300
OTHER OPERATING SUPPLIES	15,000	28,000	60,000	0	0	0	0	0	103,000
VEHICLE FUELS	31,700	0	6,000	0	0	0	0	0	37,700
UNIFORMS	17,200	4,000	4,000	0	0	0	0	0	25,200
TOTAL	108,300	66,500	156,500	7,500	400	0	0	0	339,200
CONTRACTUAL SERVICES									
LEGAL	63,500	3,000	5,000	0	0	0	0	0	71,500
COMPUTERS	41,000	0	5,000	4,740	0	0	0	0	50,740
AUDITING	9,667	9,667	9,667	8,000	0	0	0	0	37,000
ENGINEERING	40,500	120,000	126,500	0	0	0	0	0	287,000
UTILITIES	23,800	16,000	97,500	9,000	0	41,000	0	0	187,300
LIABILITY INSURANCE/BONDING	47,700	18,200	25,200	2,700	0	0	0	0	91,800
MAINTENANCE & REPAIRS/EQUIP.	95,960	80,000	10,000	48,541	0	0	0	0	186,460
MAINTENANCE & REPAIRS/BLDG.	61,501	1,000	20,000	48,541	0	0	0	0	131,042
TRAINING	27,250	2,000	1,500	0	0	0	0	0	30,750
TELEPHONES	27,000	4,000	7,000	1,800	0	0	0	0	39,800
POSTAGE	6,800	1,000	500	0	0	0	0	0	8,300
OTHER CONTRACTUAL SERVICES	413,636	291,000	147,120	32,800	359,150	165,048	0	0	1,408,754
TOTAL	858,314	543,867	454,987	108,081	359,150	206,048	0	0	2,530,446
OTHER EXPENDITURES									
CONTRIBUTIONS	161,320	0	0	0	0	0	327,827	0	489,147
INTER-FUND TRANSFERS	902,514	290,527	340,526	167,067	24,710	0	0	0	1,725,344
RESERVE	0	0	57,697	0	0	0	0	0	57,697
DEBT SERVICE	0	75,000	634,880	148,941	0	0	0	411,187	1,270,007
TOTAL	1,063,834	365,527	1,033,103	316,008	24,710	0	327,827	411,187	3,542,195
CAPITAL OUTLAY									
EQUIPMENT	75,305	29,000	36,000	0	0	0	0	28,500	168,805
VEHICLES	0	20,000	20,000	0	0	0	0	20,000	60,000
FACILITIES & INFRASTRUCTURE	0	520,000	180,000	0	0	0	0	1,650,000	2,350,000
TOTAL	75,305	569,000	236,000	0	0	0	0	1,980,500	2,578,805
TOTAL EXPENDITURES	5,011,902	1,882,861	2,256,741	507,141	384,260	206,048	327,827	2,109,687	12,686,467

Full-Time Equivalent Staffing 2003 vs. 2021



**BOROUGH OF KENNETT SQUARE
STAFFING DETAIL
FULL-TIME EQUIVALENT**

	2003	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
GENERAL GOVERNMENT												
Borough Manager	1	1	1	1	1	1	1	1	1	1	1	1
Finance Director	1	1	1	1	1	1	1	1	1	1	1	1
Assistant to Manager/Secretary	1	1	1	1	1	1	1	1	1	1	1	1
Adm. Secretary	1	-	-	-	-	-	-	-	-	-	-	-
Receptionist	1	1	1	1	1	1	1	1	1	1	1.5	1
Accounts Payable/ Payroll Part Time	-	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.75	0.75	0.75
Total General Government	5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.75	5.25	4.75
PUBLIC SAFETY												
Police Chief	1	1	1	1	1	1	1	1	1	1	1	1
Lieutenant	1	-	-	-	-	-	-	-	-	-	-	-
Sergeant	-	-	-	-	-	-	1	1	-	-	-	-
SRO	-	-	-	-	1	1	1	1	1	1	1	1
Corporal	2	3	3	3	3	3	2	2	1	3	4	3
Detective	1	1	1	1	1	1	1	1	1	1	1	1
Patrolmen												
Full Time	7	7	7	7	5	5	7	7	9	7	5	5
Part Time	2	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2	2	4	3.5
Code Enforcement Officer	1	1	1	1	1	1	1	1	1	1	1	1
Code Inspector	-	1	1	1	1	1	1.5	2	2	2	2	2
Clerical												
Full Time	3	3	3	3	3	3	3	3	3	3	3	3
Part Time	-	-	-	-	-	-	-	-	-	-	-	-
Parking Enforcement Officer												
Full Time	-	1	1	1	1	1	1	1	1	1	1	1
Part Time	1	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	1	1	1
Total Public Safety	19	21	21	21	20	20	22.5	23	22.5	23	24	23.5
PUBLIC WORKS												
Public Works Director	1	1	1	1	1	1	1	1	1	1	1	1
Asst. Public Works Director	-	1	1	1	1	1	1	1	1	1	1	-
Public Works Admin	-	-	-	-	-	-	-	-	-	-	-	1
Street Foreman	1	1	1	1	1	1	1	1	1	1	1	1
Assistant Foreman	1	1	1	1	1	1	1	1	1	1	1	1
Wastewater Treat. Operator	1	1	1	1	1	1	1	1	1	1	1	2
Maintenance I/Treat. Opr.												
Full Time	1	1	1	1	1	1	1	1	1	1	1	0
Part Time	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.5	0.5	0.25
Maintenance II/CDL	1	-	-	-	-	-	-	-	-	-	-	-
Maintenance II												
Full Time	4	3	3	3	4	4	4	4	4	4	4	4
Part Time	1	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.5
Solid Waste-Recycling Coordinator												
Part Time	-	-	-	-	-	-	-	-	-	0.5	-	-
Total Public Works	11	9.50	9.50	9.50	10.50	10.50	10.5	10.50	10.5	11.25	10.75	10.75
TOTAL	35.00	35.00	35.00	35.00	35.00	35.00	37.5	38	37.5	39	40	39

General Fund Costs Allocated Across General, Water, Sewer and Parking Funds to Support Transfers							
	Original Budget	General	Water	Sewer	Parking	Solid Waste	
Transfer for Lockbox Costs			10.00%	40.00%	40.00%	0.00%	10.00%
01.472.300.090	Bank Charges	\$ 12,000.00	\$ 1,200.00	\$ 4,800.00	\$ 4,800.00	\$ -	\$ 1,200.00
	Total	\$ 12,000.00	\$ 1,200.00	\$ 4,800.00	\$ 4,800.00	\$ -	\$ 1,200.00
Transfer to GF for Allocated Expenditures							
Account	Administration		24.00%	30.00%	30.00%	13.00%	3.00%
01.400.140.000	Salary - Manager	\$ 111,651.53	\$ 26,796.37	\$ 33,495.46	\$ 33,495.46	\$ 14,514.70	\$ 3,349.55
01.400.140.004	Wages - Administration	\$ 104,793.12	\$ 25,150.35	\$ 31,437.94	\$ 31,437.94	\$ 13,623.11	\$ 3,143.79
01.400.140.045	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.400.150.006	Health Benefits/Medical	\$ 45,282.62	\$ 10,867.83	\$ 13,584.79	\$ 13,584.79	\$ 5,886.74	\$ 1,358.48
01.400.150.007	Health Benefits/Disability	\$ 1,861.86	\$ 446.85	\$ 558.56	\$ 558.56	\$ 242.04	\$ 55.86
01.400.150.008	Health Benefits/Life	\$ 612.00	\$ 146.88	\$ 183.60	\$ 183.60	\$ 79.56	\$ 18.36
01.400.160.001	FICA	\$ 16,558.02	\$ 3,973.92	\$ 4,967.40	\$ 4,967.40	\$ 2,152.54	\$ 496.74
01.400.160.002	Unemployment	\$ 855.00	\$ 205.20	\$ 256.50	\$ 256.50	\$ 111.15	\$ 25.65
01.400.160.003	Workers Compensation	\$ 1,715.00	\$ 411.60	\$ 514.50	\$ 514.50	\$ 222.95	\$ 51.45
01.400.300.010	Conslt. Services	\$ 85,000.00	\$ 20,400.00	\$ 25,500.00	\$ 25,500.00	\$ 11,050.00	\$ 2,550.00
01.400.300.012	Computer Services	\$ 7,500.00	\$ 1,800.00	\$ 2,250.00	\$ 2,250.00	\$ 975.00	\$ 225.00
01.400.300.015	Econ Development & Strat Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 375,829.14	\$ 90,198.99	\$ 112,748.74	\$ 112,748.74	\$ 48,857.79	\$ 11,274.87
	Finance		24.00%	30.00%	30.00%	13.00%	3.00%
01.402.140.001	Salary - Finance	\$ 128,971.08	\$ 30,953.06	\$ 38,691.32	\$ 38,691.32	\$ 16,766.24	\$ 3,869.13
01.402.140.045	Longevity	\$ 3,636.55	\$ 872.77	\$ 1,090.96	\$ 1,090.96	\$ 472.75	\$ 109.10
01.402.150.006	Health Benefits/Medical	\$ 19,498.14	\$ 4,679.55	\$ 5,849.44	\$ 5,849.44	\$ 2,534.76	\$ 584.94
01.402.150.007	Health Benefits/Disability	\$ 1,195.40	\$ 286.90	\$ 358.62	\$ 358.62	\$ 155.40	\$ 35.86
01.402.150.008	Health Benefits/Life	\$ 288.00	\$ 69.12	\$ 86.40	\$ 86.40	\$ 37.44	\$ 8.64
01.402.160.004	FICA	\$ 11,013.85	\$ 2,643.32	\$ 3,304.15	\$ 3,304.15	\$ 1,431.80	\$ 330.42
01.402.160.002	Unemployment	\$ 570.00	\$ 136.80	\$ 171.00	\$ 171.00	\$ 74.10	\$ 17.10
01.402.160.003	Workers Compensation	\$ 105.00	\$ 25.20	\$ 31.50	\$ 31.50	\$ 13.65	\$ 3.15
01.402.300.012	Computer Services	\$ 13,000.00	\$ 3,120.00	\$ 3,900.00	\$ 3,900.00	\$ 1,690.00	\$ 390.00
01.402.300.029	Training	\$ 1,000.00	\$ 240.00	\$ 300.00	\$ 300.00	\$ 130.00	\$ 30.00
01.402.300.046	Dues/Memberships	\$ 3,500.00	\$ 840.00	\$ 1,050.00	\$ 1,050.00	\$ 455.00	\$ 105.00
01.402.300.051	Liability Insurance	\$ 3,600.00	\$ 864.00	\$ 1,080.00	\$ 1,080.00	\$ 468.00	\$ 108.00
	Total	\$ 186,378.02	\$ 44,730.72	\$ 55,913.40	\$ 55,913.40	\$ 24,229.14	\$ 5,591.34
	Municipal Building		29.50%	29.50%	29.50%	9.50%	2.00%
01.409.210.026	Maintenance Supplies	\$ 1,500.00	\$ 442.50	\$ 442.50	\$ 442.50	\$ 142.50	\$ 30.00
01.409.300.021	Telephones	\$ 9,000.00	\$ 2,655.00	\$ 2,655.00	\$ 2,655.00	\$ 855.00	\$ 180.00
01.409.300.045	Contracted Services	\$ 6,000.00	\$ 1,770.00	\$ 1,770.00	\$ 1,770.00	\$ 570.00	\$ 120.00
01.409.300.052	Liability Insurance	\$ 9,900.00	\$ 2,920.50	\$ 2,920.50	\$ 2,920.50	\$ 940.50	\$ 198.00
01.409.300.061	Utilities	\$ 8,000.00	\$ 2,360.00	\$ 2,360.00	\$ 2,360.00	\$ 760.00	\$ 160.00
01.409.300.073	Building Maintenance & Repairs	\$ 49,500.00	\$ 14,602.50	\$ 14,602.50	\$ 14,602.50	\$ 4,702.50	\$ 990.00
01.409.700.050	Minor Equipment	\$ 2,000.00	\$ 590.00	\$ 590.00	\$ 590.00	\$ 190.00	\$ 40.00
01.400.210.010	Office Supplies	\$ 4,000.00	\$ 1,180.00	\$ 1,180.00	\$ 1,180.00	\$ 380.00	\$ 80.00
	Total	\$ 89,900.00	\$ 26,520.50	\$ 26,520.50	\$ 26,520.50	\$ 8,540.50	\$ 1,798.00
	Police		50%	0%	0%	50%	0%
01.410.140.043	Wages - Clerical	\$ 107,607.09	\$ 53,803.54	\$ -	\$ -	\$ 53,803.54	\$ -
01.410.140.045	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 107,607.09	\$ 53,803.54	\$ -	\$ -	\$ 53,803.54	\$ -
	Streets		30.00%	30.00%	30.00%	8.00%	2.00%
01.430.300.021	Telephones	\$ 6,500.00	\$ 1,950.00	\$ 1,950.00	\$ 1,950.00	\$ 520.00	\$ 130.00
01.430.300.029	Training	\$ 750.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 60.00	\$ 15.00
01.430.300.052	Liability Insurance	\$ 9,000.00	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ 720.00	\$ 180.00
01.430.300.061	Utilities	\$ 8,000.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 640.00	\$ 160.00
01.430.300.073	Building Maintenance & Repairs	\$ 3,000.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 240.00	\$ 60.00
01.437.210.051	Vehicle Parts	\$ 10,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 800.00	\$ 200.00
01.437.300.016	Vehicle Maintenance & Repairs	\$ 15,000.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 1,200.00	\$ 300.00
	Total	\$ 52,250.00	\$ 15,675.00	\$ 15,675.00	\$ 15,675.00	\$ 4,180.00	\$ 1,045.00
01.438.210.024	Maintenance Supplies	\$ 15,000.00	\$ 4,999.50	\$ 5,001.00	\$ 4,999.50	\$ -	\$ -
	Other Services		30.00%	30.00%	30.00%	10.00%	
01.487.000.000	Non-uniform Pension	\$ 202,341.00	\$ 179,539.85	\$ 9,771.92	\$ 9,771.92	\$ 3,257.31	\$ -
	Debt Service		30.00%	30.00%	30.00%	10.00%	
	Debt Service on PW Facility	\$ 109,916.07	\$ 32,974.82	\$ 32,974.82	\$ 32,974.82	\$ 10,991.61	\$ -
	Debt Service on Boro Hall (22% of debt serv)	\$ 47,073.32	\$ 14,122.00	\$ 14,122.00	\$ 14,122.00	\$ 4,707.33	\$ -
			61.85%	14.90%	9.16%	9.74%	4.35%
	Debt Service on 600 S Broad Street	\$ 87,301.00	\$ 54,000.00	\$ 13,000.00	\$ 8,000.00	\$ 8,500.00	\$ 3,801.00
	Total	\$ 244,290.39	\$ 101,096.82	\$ 60,096.82	\$ 55,096.82	\$ 24,198.94	\$ 3,801.00
	Total	\$ 1,285,595.63	\$ 517,764.93	\$ 290,527.38	\$ 285,525.88	\$ 167,067.22	\$ 24,710.21

BOROUGH OF KENNETT SQUARE

DEBT SUMMARY

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BOROUGH OF KENNETT SQUARE

DEBT SERVICE

The Borough of Kennett Square available Non-Electoral Debt Capacity as of December 31, 2019 is \$20,965,176. This is the excess of the amount of debt legally authorized over the amount of debt outstanding for the Borough. Debt is generally Guaranteed Revenue Notes or Bonds and General Obligation Bonds.

Guaranteed Revenue Bonds are interest-bearing bonds issued by the Borough for defined capital projects and anticipated revenues collected from service charges are pledged to repay the debt. General Obligation Bonds are interest-bearing bonds issued by the Borough and operating revenues collected are pledged to repay the debt. General Obligation bonds are used for capital projects of the Borough's enterprise funds which are Water, Sewer, and Parking Funds. The combined total amount of General Obligation Bonds as of December 31, 2019 for the three mentioned funds total \$10,901,307.

General Obligation Bond for the General and General Capital Improvement Funds are interest-bearing bonds issued by the Borough for defined capital projects and general tax revenues are pledged to repay the debt. The combined total amount of these General Obligation Bonds as of December 31, 2019 is \$2,138,814.

**BOROUGH OF KENNETT SQUARE
OUTSTANDING DEBT SERVICE**

	FUND	PRINCIPAL	INTEREST	TOTAL	AVERAGE ANNUAL PAYMENT
General Obligation Bonds, Series of 2012 (refinanced 11/2019) Pay off FY 2027	Sewer	3,946,000	211,951	4,157,951	593,993
General Obligation Bonds, Series B of 2020 (WWTP Upgrade) Pay off FY 2031	Sewer	1,938,000	100,139	2,038,139	185,285
General Obligation Bonds, Series A 2020 (Garage 2004, 2016, Expansion 2019) Pay off FY 2031	Parking	2,882,000	138,691	3,020,691	274,608
General Obligation Bonds, Series 2016 (refinanced 11/2019) Pay off FY 2023	Capital	637,000	14,100	651,100	217,033
General Obligation Bonds, Series 2016 (refinanced 11/2019) Pay off FY 2031	Capital	1,087,000	93,290	1,180,290	107,299
General Obligation Bonds, Series 2021 (600 S Broad St)* Pay off FY 2041	Capital	6,200,000	2,635,408	8,835,408	441,770
Total Outstanding Debt 1/1/2021		16,690,000	3,193,579	19,883,579	1,819,990
2021 Debt Service		-939,000	-209,786	-1,148,786	
Total Outstanding Debt 12/31/2021		15,751,000	2,983,793	18,734,793	

*This loan is in process and budgeted, but not closed. The principal and interest is based on a conservative interest rate and calculations provided by RBC Capital Markets LLC.

**BOROUGH OF KENNETT SQUARE
OUTSTANDING DEBT SERVICE PAYMENTS
2021 TO 2030**

FUND	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
General Obligation Bonds, Series of 2012 (refinanced 11/2019) Pay off FY 2027	591,035	598,641	590,145	591,559	591,827	595,921	598,823	0	0	0
General Obligation Bonds, Series B of 2020 (WWTP Upgrade) Pay off FY 2031	43,845	200,800	199,179	200,543	199,890	200,224	199,545	199,852	200,142	200,414
General Obligation Bonds, Series A 2020 (Garage 2004, 2016 Expansion 2019) Pay off FY 2031	101,861	314,093	314,527	314,936	314,323	314,687	314,031	314,351	314,646	314,914
General Obligation Bonds, Series 2016 (refinanced 11/2019) Pay off FY 2023	213,970	217,730	219,401	0	0	0	0	0	0	0
General Obligation Bonds, Series 2016 (refinanced 11/2019) Pay off FY 2031	109,916	105,494	109,045	104,592	108,113	109,575	104,053	106,522	106,946	107,340
General Obligation Bonds, Series 2021 (600 S Broad St)* Pay off FY 2041	88,160	226,062	230,493	349,080	351,610	348,739	350,423	346,704	347,614	348,089
Total Outstanding Debt Service Payments	1,148,786	1,662,820	1,662,791	1,560,709	1,565,763	1,569,145	1,566,874	967,429	969,348	970,757

BOROUGH OF KENNETT SQUARE
Borrowing Base and Debt Capacity Calculation

	Fiscal Year Ended December 31	
	2017	2019
Total Net Adjusted Revenues Received	\$ 9,381,916	\$ 9,352,495
Net Adjusted Revenues for 3 Years	\$ 9,381,916	\$ 9,352,495
Total Adjusted Revenue for 3 Years	\$ 27,724,788	
Borrowing Base (1)	\$ 9,241,596	
Debt Statement		
Electoral		
Non-Electoral	\$ -	
General Obligation Bonds, Series 2012 (Sewer)	\$ 4,365,000	
General Obligation Note, Series 2019 (Parking)*	\$ 4,056,451	
General Obligation Note, Series 2019 (Sewer)*	\$ 2,026,856	
General Obligation Note, Series 2019 (Borough Hall)	\$ 848,000	
General Obligation Note, Series 2019 (Public Works)	\$ 1,132,000	
Guaranteed Sewer Revenue Note, Series 2001	\$ 453,000	
Bank Loan 2015*	\$ 158,814	
	\$ 13,040,121	
Credits and Exclusions Claimed (3)	\$ 10,901,307	
Net Indebtedness	\$ 2,138,814	
Gross Borrowing Capacity		
Non-Electoral Debt Limit (4)	\$ 20,965,176	
Non-Electoral and Lease Rental Debt Limit (5)	\$ 30,067,256	

(1) The three year average of Net Adjusted Revenues

(3) Debt claimed as Credit and Exclusions

(4) Equal to 250% of Borrowing Base

(5) Equal to 350% of Borrowing Base

* These principal balances changed after the 2020 amortizations schedules in the budget were created

BOND AMORTIZATION SCHEDULE**BOROUGH OF KENNETT SQUARE**

Chester County, Pennsylvania

General Obligation Notes, Sewer - Series A of 2019

Refinanced Series of 1997, 2005, and 2012

\$8,565,000

YEAR	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
2021	535,000.00	56,035.03	591,035.03
2022	551,000.00	47,641.40	598,641.40
2023	551,000.00	39,144.99	590,144.99
2024	561,000.00	30,558.61	591,558.61
2025	570,000.00	21,827.01	591,827.01
2026	583,000.00	12,920.71	595,920.71
2027	595,000.00	3,822.90	598,822.90
	3,946,000.00	211,950.65	4,157,950.65

BOND AMORTIZATION SCHEDULE**BOROUGH OF KENNETT SQUARE**

Chester County, Pennsylvania
 General Obligation Bonds, Sewer WWTP Upgrade
 Series B of 2020
\$2,033,000

YEAR	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
2021	27,000.00	16,844.67	43,844.67
2022	185,000.00	15,800.42	200,800.42
2023	185,000.00	14,179.29	199,179.29
2024	188,000.00	12,542.81	200,542.81
2025	189,000.00	10,890.22	199,890.22
2026	191,000.00	9,223.76	200,223.76
2027	192,000.00	7,544.96	199,544.96
2028	194,000.00	5,852.27	199,852.27
2029	196,000.00	4,142.01	200,142.01
2030	198,000.00	2,414.23	200,414.23
2031	193,000.00	704.70	193,704.70
	1,938,000.00	100,139.34	2,038,139.34

BOND AMORTIZATION SCHEDULE**BOROUGH OF KENNETT SQUARE**

Chester County, Pennsylvania

General Obligation Note - Orig Parking Garage and Expansion - Series A 2020

(Refinanced Series 2004, 2011, 2016, plus new 2019 Debt)

\$3,030,000

YEAR	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
2021	77,000.00	24,861.35	101,861.35
2022	291,000.00	23,092.70	314,092.70
2023	294,000.00	20,527.37	314,527.37
2024	297,000.00	17,935.69	314,935.69
2025	299,000.00	15,322.86	314,322.86
2026	302,000.00	12,687.38	314,687.38
2027	304,000.00	10,030.68	314,030.68
2028	307,000.00	7,351.42	314,351.42
2029	310,000.00	4,645.86	314,645.86
2030	313,000.00	1,913.97	314,913.97
2031	88,000.00	321.30	88,321.30
	2,882,000.00	138,690.58	3,020,690.58

BOND AMORTIZATION SCHEDULE

BOROUGH OF KENNETT SQUARE
Chester County, Pennsylvania
General Obligation Notes, General Fund - Series B 2019
Borough Owned Properties
Refunding/Refinanced Series 2003, 2011, and 2016
\$2,255,000

YEAR	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
2021	206,000.00	7,969.63	213,969.63
2022	213,000.00	4,730.11	217,730.11
2023	218,000.00	1,400.65	219,400.65
	637,000.00	14,100.39	651,100.39

BOND AMORTIZATION SCHEDULE

BOROUGH OF KENNETT SQUARE
Chester County, Pennsylvania
General Obligation Note, General Fund Series C 2019
New Public Works Shop
(Refinanced Series 2011 and 2016)
\$1,465,000

YEAR	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
2021	94,000.00	15,916.07	109,916.07
2022	91,000.00	14,493.54	105,493.54
2023	96,000.00	13,045.32	109,045.32
2024	93,000.00	11,592.02	104,592.02
2025	98,000.00	10,113.01	108,113.01
2026	101,000.00	8,574.83	109,574.83
2027	97,000.00	7,053.40	104,053.40
2028	101,000.00	5,521.67	106,521.67
2029	103,000.00	3,946.27	106,946.27
2030	105,000.00	2,340.01	107,340.01
2031	108,000.00	693.90	108,693.90
	1,087,000.00	93,290.04	1,180,290.04

BOND AMORTIZATION SCHEDULE**BOROUGH OF KENNETT SQUARE**

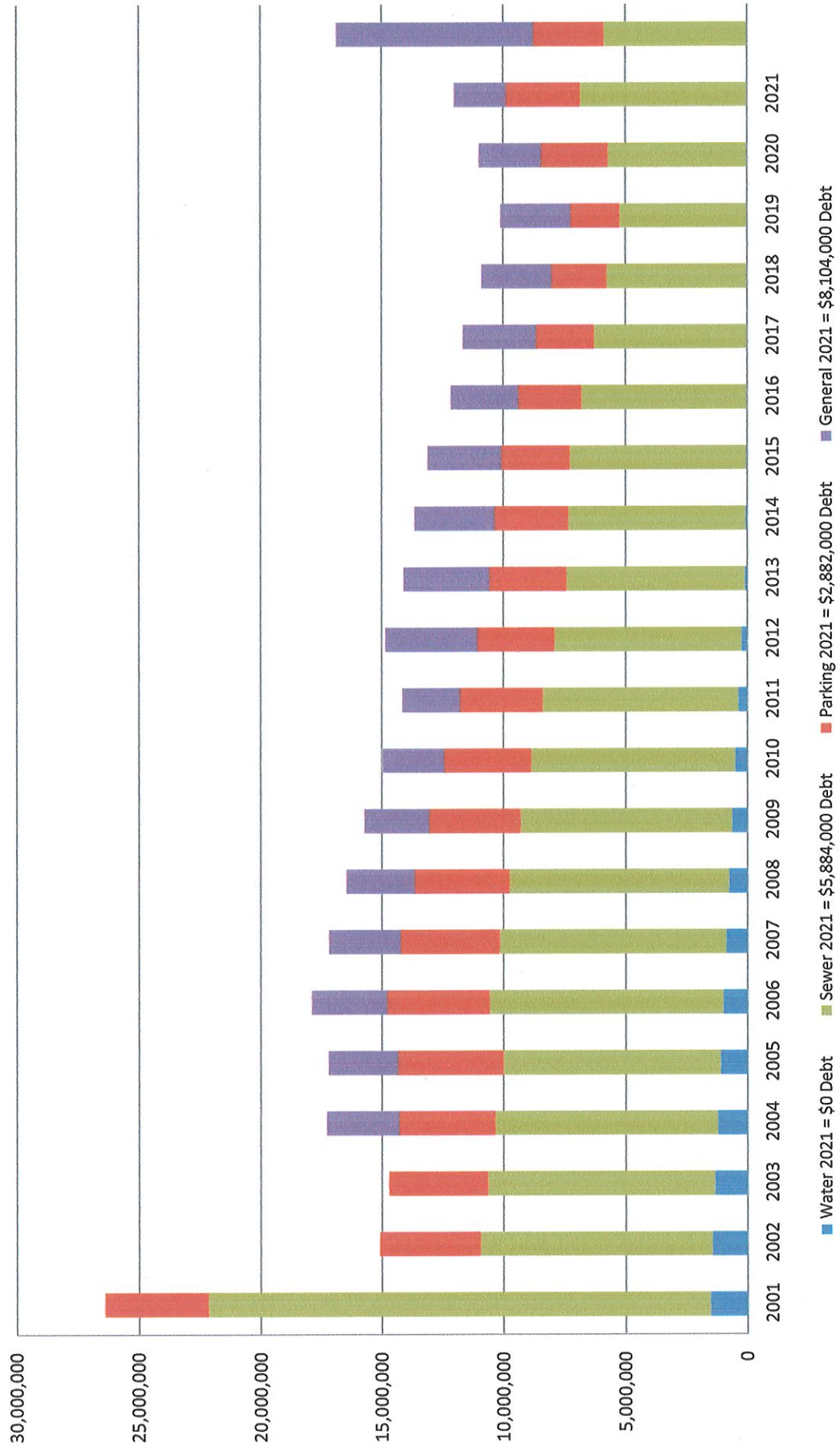
Chester County, Pennsylvania

General Obligation Notes, General Fund - Series A of 2021

\$6,200,000

YEAR	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
2021	0.00	88,159.50	88,159.50
2022	50,000.00	176,061.50	226,061.50
2023	55,000.00	175,493.25	230,493.25
2024	175,000.00	174,080.00	349,080.00
2025	180,000.00	171,609.50	351,609.50
2026	180,000.00	168,738.50	348,738.50
2027	185,000.00	165,422.50	350,422.50
2028	185,000.00	161,704.00	346,704.00
2029	190,000.00	157,613.50	347,613.50
2030	195,000.00	153,088.50	348,088.50
2031	205,000.00	148,186.00	353,186.00
2032	515,000.00	138,928.50	653,928.50
2033	530,000.00	125,078.50	655,078.50
2034	515,000.00	110,713.50	625,713.50
2035	705,000.00	93,457.25	798,457.25
2036	575,000.00	75,073.50	650,073.50
2037	360,000.00	60,544.00	420,544.00
2038	370,000.00	47,988.00	417,988.00
2039	390,000.00	34,916.00	424,916.00
2040	400,000.00	21,328.00	421,328.00
2041	420,000.00	7,224.00	427,224.00
	6,380,000.00	2,455,408.00	8,835,408.00

Debt 2001-2021



BOROUGH OF KENNETT SQUARE
GENERAL FUND REVENUES

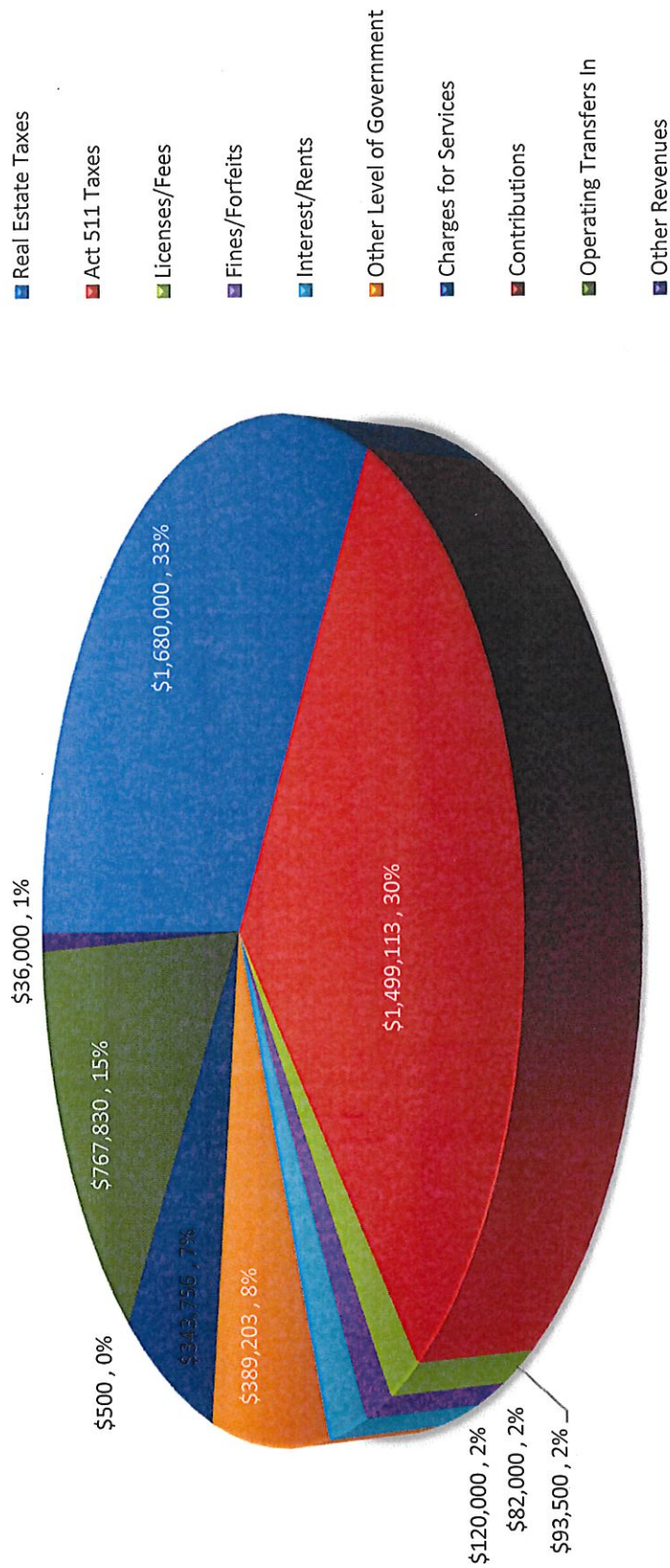
Title Page	6.1
2021 Proposed General Revenues Chart	6.2
All Direct & Overlapping Tax Rates 2010 – 2020 Chart	6.3
Borough Assessments 2010 – 2020	6.4
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General Fund Revenues	6.6
Allocation Cost Report	6.10

GENERAL FUND REVENUE

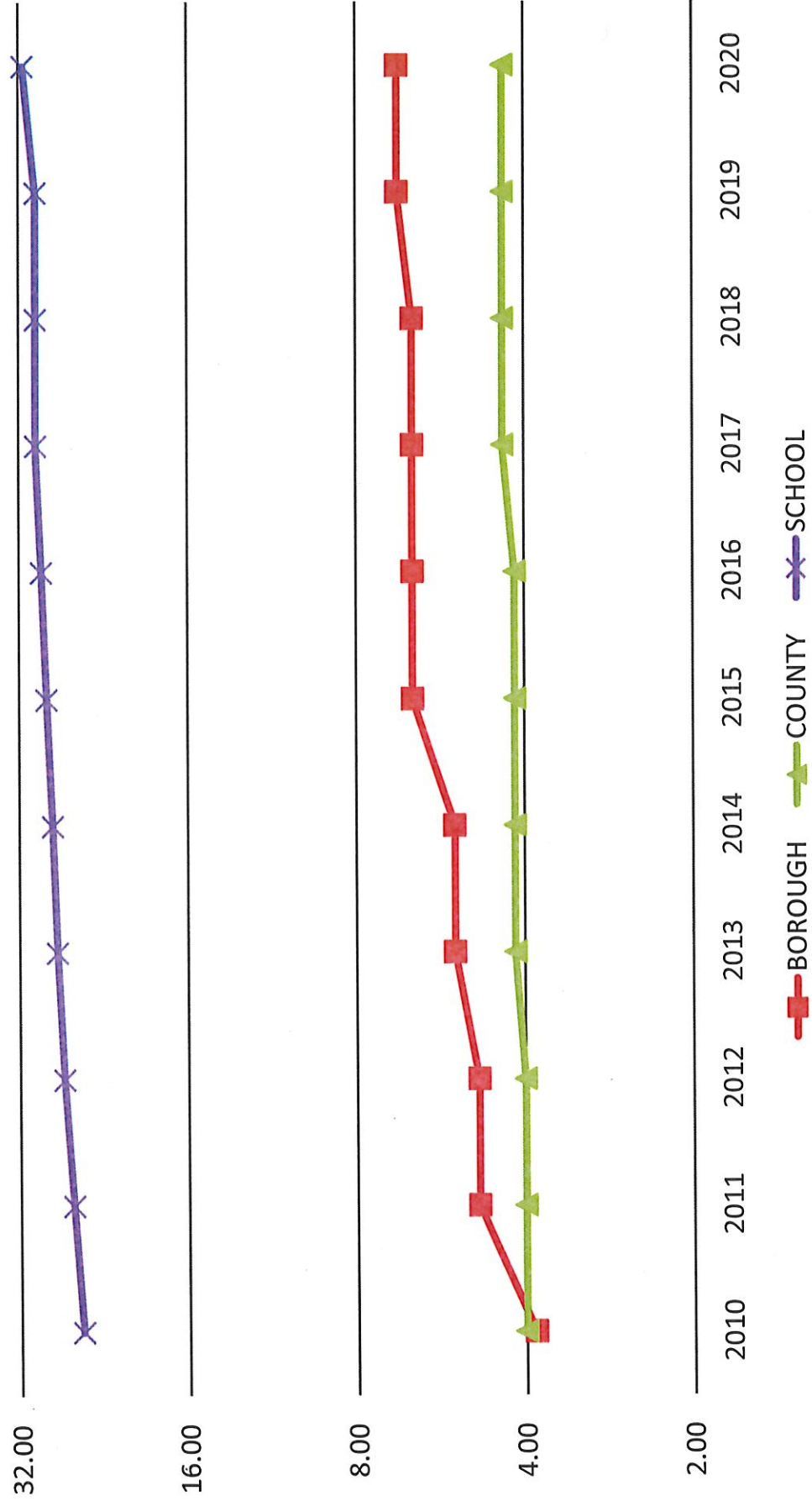
The General Fund is used to account for all financial transactions applicable to general operations of the Borough. Revenues are derived principally from property taxes, Act 511 taxes, licenses, permits, fines, interest income, charges for services, and operating transfers.

For 2021 General Fund Revenue Highlights, please refer to Budget Presentation in Tab 2 of the Budget Binder

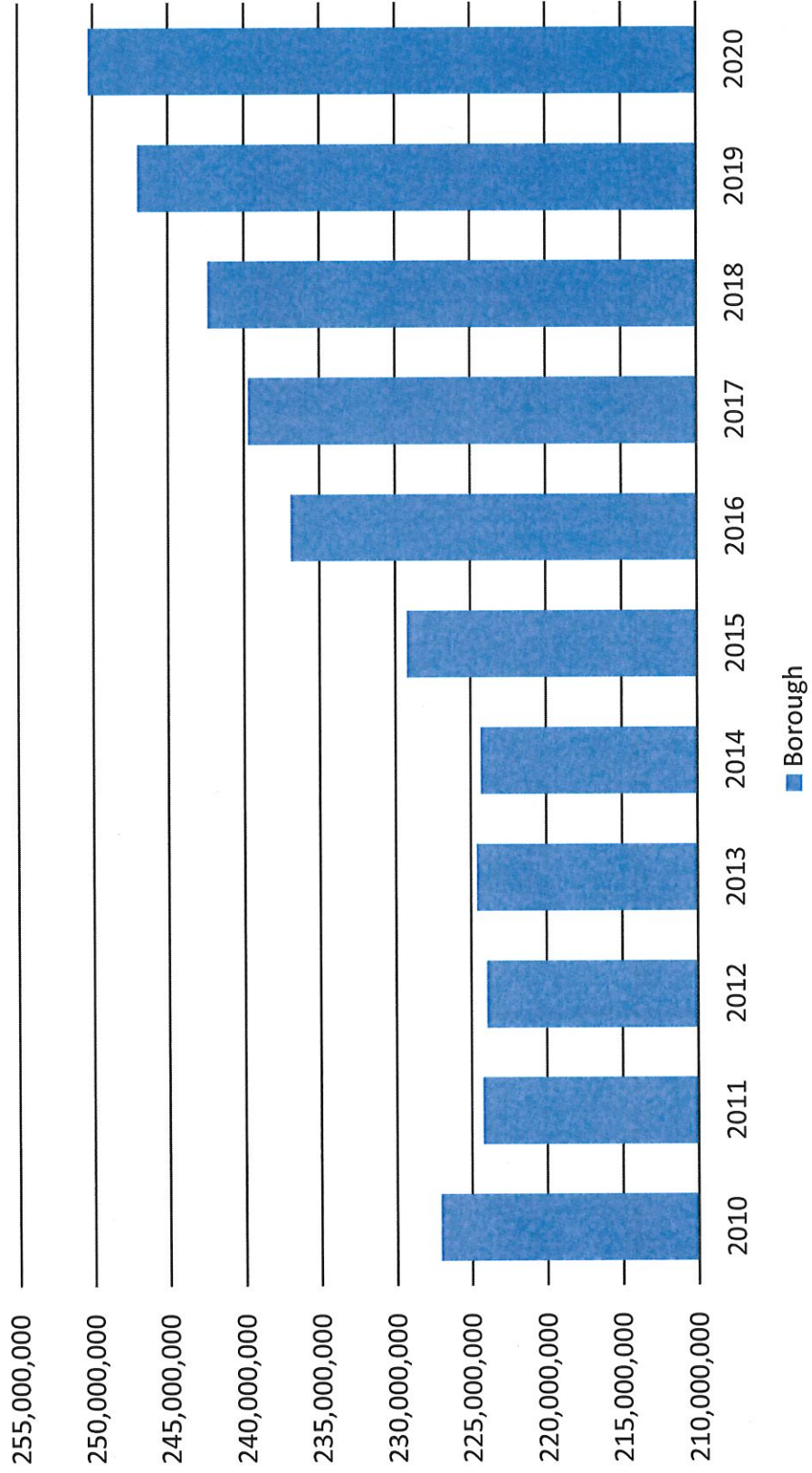
2021 Proposed General Fund Revenues



All Direct Overlapping Tax Rates 2010 - 2020



Assessments 2010 - 2020



SUMMARY OF GENERAL FUND REVENUES

ACCT #	ACCOUNT	2018	2019	2020	2020	EY 2020	2021
		ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	Budget
301	Real Estate Taxes	1,527,198	1,657,518	1,736,250	1,541,834	1,650,000	1,680,000
310	Act 511 Taxes	1,422,922	1,550,569	1,547,034	444,477	1,515,000	1,499,113
321/322	Licenses/Fees	90,606	94,295	93,430	25,553	93,430	93,500
331	Fines/Forfeits	67,648	74,654	88,000	18,353	42,200	82,000
341/342	Interest/Rents	79,900	104,378	147,500	56,692	119,838	120,000
351/355	Other Level of Government	318,440	304,424	320,200	76,483	328,900	389,203
361/381	Charges for Services	419,218	434,071	465,500	212,627	347,273	343,756
387	Contributions	794	1,081	500	1,365	2,730	500
391	Other Financing	5,000	170,923	36,000	0	0	30,000
392	Operating Transfers In	624,276	681,725	637,606	375,851	610,000	767,831
395	Other Revenues	21,635	21,424	8,000	3,372	13,396	6,000
	TOTAL REVENUE	4,577,638	5,095,062	5,080,020	2,756,608	4,722,767	5,011,902

GENERAL FUND REVENUES

REAL ESTATE TAX		TITLE	DESCRIPTION	2018		2019		2020		2020		2021	
ACCOUNT #				ACTUAL	ACTUAL	BUDGET	BUDGET	06/30/2020	EY 2020	PROPOSED	Budget		
01-301-010-00	Real Estate - Current - Boro		6.75 total mils for 2021, no tax increase	1,481,969	1,621,758	1,694,250	1,534,331	1,625,000	1,650,000	1,650,000			
01-301-050-00	Real Estate - Lien - Boro		Collections of 2021 and prior year tax liens	45,228	35,760	42,000	7,503	25,000	30,000	30,000			
TOTAL				1,527,198	1,657,518	1,736,250	1,541,834	1,650,000	1,680,000	1,680,000			

ACT 511 TAXES

01-310-110-00	Real Estate Transfer Tax		1/2% levied on real estate where there is a transfer of ownership	138,708	148,215	145,000	40,759	125,000	125,000	125,000		
01-310-010-00	Earned Income Tax		EIT collections for current year and prior years by Keystone Collections	1,264,214	1,283,042	1,280,034	361,344	1,280,000	1,275,000	1,280,000		
01-310-051-00	Local Services Tax		Current & prior years collections by Keystone, 75% of LST	20,000	119,313	120,000	42,375	110,000	110,000	110,000		
01-310-070-00	Mechanical Device Tax		Flat fee for all coin operated machines (game, amusement, or music devices)	0	0	2,000	0	0	2,000	2,000		
TOTAL				1,422,922	1,550,569	1,547,034	444,477	1,515,000	1,512,000	1,499,113		

LICENSE/FEEs

01-321-080-00	Cable Television Franchise		Comcast and Verizon franchise fees (received quarterly)	89,542	87,095	87,000	21,353	87,000	87,000	87,000		
01-321-092-00	Contractor's License		License/registration fees for contractors working on commercial or nonresidential projects in the Borough	1,063	7,200	6,430	4,200	6,430	6,500	6,500		
TOTAL				90,606	94,295	93,430	25,553	93,430	93,500	93,500		

FINES/FORFEITS

01-331-111-00	Vehicle Code Violation		Traffic violations issued by Borough police (collected through District Court) and MCSAP Enforcement	51,378	62,033	70,000	15,656	35,000	70,000	70,000		
01-331-112-00	Ordinance Violation		Ordinance violations issued by Borough codes and police departments and collected through District Court	16,271	12,621	18,000	2,697	7,200	12,000	12,000		
TOTAL				67,649	74,654	88,000	18,353	42,200	82,000	82,000		

INTEREST/RENTS

01-341-000-01	Interest Earnings		Interest earned on general fund revenues	2,406	23,593	40,000	9,838	12,338	10,000	10,000		
01-342-000-03	Rent Water Tanks/Antenna's		Cell Towers for Verizon, MetroPC, AT&T and Sprint - MetroPCS and Verizon are split with KAPA	77,494	80,785	107,500	46,854	107,500	110,000	110,000		
TOTAL				79,900	104,378	147,500	56,692	119,838	120,000	120,000		

GENERAL FUND REVENUES

OTHER LEVEL OF GOVT. ACCOUNT #	TITLE	DESCRIPTION	2018		2019		2020		2020		2021	
			ACTUAL	ACTUAL	ACTUAL	BUDGET	06/30/2020	EY 2020 PROJECTED	PROPOSED	Budget		
01-352-427-01	State Grant/Police		5,968	7,896	0	0	1,255	1,255	0	0	0	0
01-352-427-01	State Grant/Recycle	Recycling grant is calculated based on the tonnage collected in the Borough on 2 year lag	18,657	11,031	10,000	10,000	1,083	10,000	10,000	10,000	10,000	10,000
01-352-462-00	State Grant/Mainstreet	No budget for 2021	0	0	0	0	0	0	0	0	0	0
01-352-462-02	State Grant/Hist. Comm.	No budget for 2021	0	0	0	0	0	0	0	0	0	0
01-352-463-00	SRO Reimbursement	KCSD contribution of \$70,000	60,000	66,000	68,000	68,000	68,000	68,000	68,000	70,000	70,000	70,000
01-352-432-01	State Grant/Snow Emerg. WTSA	Winter Traffic Service Agreement with PennDOT for 2020/2021	3,046	0	3,000	3,000	4,545	4,545	3,000	3,000	4,603	4,603
01-353-000-00	County Grant	DVRPC - TCDI Grant microtransit	0	0	19,500	19,500	0	19,500	0	0	80,000	80,000
01-353-400-00	Penn Prime Grant	W/C grant	0	0	0	0	0	0	0	0	0	0
01-355-000-01	Public Utility Realty Tax	Tax on exempt utility property located in the Borough from State taxes collected from utility bills	3,118	2,836	3,000	3,000	0	3,000	3,000	3,000	3,000	3,000
01-355-000-08	Alcoholic Beverage Tax	Borough share of the LCB taxes imposed on liquor licenses issued in Borough	2,800	1,600	1,700	1,700	1,600	1,600	1,600	1,600	1,600	1,600
01-355-000-16	State Aid Pension Allocation	Assistance to support the minimum municipal obligations (MMO's) of the Borough general fund to Police and Non-Uniform Pension Funds	224,851	215,061	215,000	215,000	0	221,000	200,000	200,000	220,000	220,000
TOTAL			318,440	304,424	320,200	320,200	76,483	328,900	287,600	287,600	389,203	389,203

GENERAL FUND REVENUES

ACCOUNT #	TITLE	DESCRIPTION	2018		2019		2020		2020		2021	
			ACTUAL	ACTUAL	BUDGET	BUDGET	06/30/2020	EY 2020 PROJECTED	PROPOSED	Budget		
01-361-000-33	Zoning-Subdivision-Land Dev.	Zoning and SDDL Application fees	200	9,650	5,000	300	600	5,000	5,000	5,000	5,000	5,000
01-361-000-40	Plan Rev Fee	Reimbursed fees incurred by the Borough for traffic study and engineering expenses on developers projects	0	0	5,000	0	0	5,000	5,000	5,000	5,000	5,000
01-361-000-41	Engr . Site Inspections (Reimb.)	Reimbursed fees incurred by the Borough for engineering site inspection expenses on developers projects	15,580	11,282	15,000	20,672	30,000	15,000	35,000	35,000	35,000	35,000
01-361-000-42	Legal Fees (Reimb)	Reimbursed fees incurred by the Borough for legal expenses on developers projects	0	0	10,000	0	0	10,000	10,000	10,000	10,000	10,000
01-361-000-43	HARB Permits	Permit fees assessed for HARB applications	2,000	3,300	2,000	400	800	2,000	2,000	2,000	2,000	2,000
01-361-000-50	Sale of Maps & Publications	Fees from the purchases of maps and publications	0	0	0	0	0	0	0	0	0	0
01-361-000-60	Adm. Services	Reimbursed for employees paid for jury duty, witnesses, etc.	0	4,390	0	0	0	0	0	0	0	0
01-361-000-66	Miscellaneous Services	Restitution, fingerprinting, missed inspections fees, bad check fees	86,437	65,341	18,000	6,239	12,479	18,000	15,000	15,000	15,000	15,000
01-361-000-67	Traffic Signal Replacement (Reimb)	Reimbursement for repair of traffic signals damaged in traffic accidents	0	0	0	0	0	0	0	0	0	0
01-362-000-11	Sale of Copies of Accidents Rep.	Police dept. fees for issuing copies of police reports	1,910	2,354	1,500	660	1,320	1,500	1,500	1,500	1,500	1,500
01-362-000-40	Security Alarms Installed	Fire alarm monitoring annual renewal fee and new registrations	1,125	1,480	1,500	1,365	1,365	1,500	1,200	1,200	1,200	1,200
01-362-000-41	Building Permits	Permit fees including the possible start of the Stan-Ab project or Red Clay Manor project	79,018	61,713	64,000	31,191	55,000	64,000	50,000	50,000	50,000	50,000
01-362-000-42	Electrical/Plumbing/Mechanical	Combining electrical, plumbing and mechanical permit fees	21,167	32,930	35,000	9,799	15,000	35,000	15,000	15,000	15,000	15,000
01-362-000-43	Fire (Alarm, Sprinkler, Suppressant)	This is for kitchen hood or server room installations only	0	495	2,000	250	500	2,000	2,500	2,500	2,500	2,500
01-362-000-44	Sign Permits	Sign permit fees	741	553	2,000	189	377	2,000	500	500	500	500
01-362-000-45	Use & Occupancy Permits	U&O fees	5,275	8,950	5,000	2,350	4,700	5,000	5,000	5,000	5,000	5,000
01-362-000-46	Housing Fees	Residential rentals and commercial property inspection fees	109,573	111,896	110,000	118,056	119,000	110,000	118,056	118,056	118,056	118,056
01-362-000-47	Sprinkler System Installed	Sprinkler system installation fees	9,566	4,150	7,000	0	0	7,000	0	0	0	0
01-362-000-48	Zoning Permits/ZHB applications	Zoning Hearing Board Application fees	6,655	8,305	5,000	1,515	3,000	5,000	5,000	5,000	5,000	5,000
01-362-000-50	Police Services	Reimbursed police services above and beyond call of duty (Special Events, aft school detail etc...)	42,694	53,508	50,000	9,222	7,222	50,000	40,000	40,000	40,000	40,000
01-362-000-51	Codes Services	Reimbursed for special codes services (escrow cleanup)	0	7,760	80,000	0	84,000	80,000	0	0	0	0
01-362-000-52	Banner Fees	Fees for reservation and installation of banners	6,825	7,180	6,000	3,410	3,410	6,000	2,500	2,500	2,500	2,500
01-363-000-10	Street, Sidewalk & Curbs	Street Opening Permit Fees for repair work and new installations	775	2,725	1,500	225	450	1,500	500	500	500	500
01-363-000-20	Public Works Services	Reimbursed for special public works services; includes Mushroom Festival, Cinco de Mayo	29,677	36,109	40,000	3,735	5,000	40,000	10,000	10,000	10,000	30,000
01-381-000-00	Employee Benefit Reimb.	Reimbursed for employee COBRA benefits	0	0	0	3,050	3,050	0	0	0	0	0
TOTAL			419,218	434,071	465,500	212,627	347,273	465,500	323,756	323,756	343,756	343,756

GENERAL FUND REVENUES

ACCOUNT #	CONTRIBUTIONS TITLE	DESCRIPTION	2018		2020		2021		EY 2020 PROJECTED	2021 PROPOSED	2021 Budget
			ACTUAL	ACTUAL	BUDGET	BUDGET	PROPOSED	Budget			
01-387-000-00	Contributions	Community contributions to the Borough	794	1,081	500	1,365	2,730	500	2,730	500	500
TOTAL			794	1,081	500	1,365	2,730	500	2,730	500	500
OTHER FINANCING SOURCES											
01-391-001-00	Sale of General Fixed Assets	police car, codes car, exmark, freightliner, pick up truck	5,000	170,923	36,000	0	0	10,000	0	10,000	30,000
TOTAL			5,000	170,923	36,000	0	0	10,000	0	10,000	30,000
OPERATING TRANSFER IN											
01-392-000-31	Equipment Replacement Fund	No budget for 2021	0	0	0	0	0	0	0	0	0
01-392-006-00	Water Fund	Charge backs for shared expenses paid out of General Fund - See 4.14	193,223	244,672	238,181	141,985	230,000	290,527	230,000	290,527	290,527
01-392-008-00	Sewer Fund	Charge backs for shared expenses paid out of General Fund - See 4.14	222,976	244,670	238,179	141,985	230,000	285,526	230,000	285,526	285,526
01-392-015-00	Parking Fund	Charge backs for shared expenses paid out of General Fund - See 4.14	200,799	192,383	142,277	82,160	135,000	167,067	135,000	167,067	167,067
01-392-010-00	Solid Waste Fund	Charge backs for shared expenses paid out of General Fund - See 4.14	7278.5	0	18,969	9720	15,000	24,710	15,000	24,710	24,710
TOTAL			624,276	681,725	637,606	375,851	610,000	767,831	610,000	767,831	767,831
OTHER REVENUES											
01-395-010-00	Refunds - Current Year	Outstanding credit balances paid in cash	3,292	1,864	1,000	1,096	1,096	1,000	1,096	1,000	1,000
01-395-020-00	Refunds - Prior Year	Worker's Compensation dividends	18,344	19,560	7,000	2,277	12,300	5,000	12,300	5,000	5,000
TOTAL			21,635	21,424	8,000	3,372	13,396	6,000	13,396	6,000	6,000
FUND BALANCE FORWARD											
01-399-000-01	Fund Balance Forward	Fund Balance Forward	0	0	0	0	0	0	0	0	0
TOTAL			0	0	0	0	0	0	0	0	0
TOTAL GENERAL FUND REVENUES			4,577,638	5,095,062	5,080,020	2,756,608	4,722,767	4,883,187	4,722,767	4,883,187	5,011,902

General Fund Costs Allocated Across General, Water, Sewer and Parking Funds to Support Transfers							
	Original Budget	General	Water	Sewer	Parking	Solid Waste	
Transfer for Lockbox Costs			10.00%	40.00%	40.00%	0.00%	10.00%
01.472.300.090 Bank Charges	\$ 12,000.00	\$ 1,200.00	\$ 4,800.00	\$ 4,800.00	\$ -	\$ 1,200.00	
Total	\$ 12,000.00	\$ 1,200.00	\$ 4,800.00	\$ 4,800.00	\$ -	\$ 1,200.00	
Transfer to GF for Allocated Expenditures							
Administration			24.00%	30.00%	30.00%	13.00%	3.00%
01.400.140.000 Salary - Manager	\$ 111,651.53	\$ 26,796.37	\$ 33,495.46	\$ 33,495.46	\$ 14,514.70	\$ 3,349.55	
01.400.140.004 Wages - Administration	\$ 104,793.12	\$ 25,150.35	\$ 31,437.94	\$ 31,437.94	\$ 13,623.11	\$ 3,143.79	
01.400.140.045 Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01.400.150.006 Health Benefits/Medical	\$ 45,282.62	\$ 10,867.83	\$ 13,584.79	\$ 13,584.79	\$ 5,886.74	\$ 1,358.48	
01.400.150.007 Health Benefits/Disability	\$ 1,861.86	\$ 446.85	\$ 558.56	\$ 558.56	\$ 242.04	\$ 55.86	
01.400.150.008 Health Benefits/Life	\$ 612.00	\$ 146.88	\$ 183.60	\$ 183.60	\$ 79.56	\$ 18.36	
01.400.160.001 FICA	\$ 16,558.02	\$ 3,973.92	\$ 4,967.40	\$ 4,967.40	\$ 2,152.54	\$ 496.74	
01.400.160.002 Unemployment	\$ 855.00	\$ 205.20	\$ 256.50	\$ 256.50	\$ 111.15	\$ 25.65	
01.400.160.003 Workers Compensation	\$ 1,715.00	\$ 411.60	\$ 514.50	\$ 514.50	\$ 222.95	\$ 51.45	
01.400.300.010 Constl. Services	\$ 85,000.00	\$ 20,400.00	\$ 25,500.00	\$ 25,500.00	\$ 11,050.00	\$ 2,550.00	
01.400.300.012 Computer Services	\$ 7,500.00	\$ 1,800.00	\$ 2,250.00	\$ 2,250.00	\$ 975.00	\$ 225.00	
01.400.300.015 Econ Development & Strat Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 375,829.14	\$ 90,198.99	\$ 112,748.74	\$ 112,748.74	\$ 48,857.79	\$ 11,274.87	
Finance			24.00%	30.00%	30.00%	13.00%	3.00%
01.402.140.001 Salary - Finance	\$ 128,971.08	\$ 30,953.06	\$ 38,691.32	\$ 38,691.32	\$ 16,766.24	\$ 3,869.13	
01.402.140.045 Longevity	\$ 3,636.55	\$ 872.77	\$ 1,090.96	\$ 1,090.96	\$ 472.75	\$ 109.19	
01.402.150.006 Health Benefits/Medical	\$ 19,498.14	\$ 4,679.55	\$ 5,849.44	\$ 5,849.44	\$ 2,534.76	\$ 584.94	
01.402.150.007 Health Benefits/Disability	\$ 1,195.40	\$ 286.90	\$ 358.62	\$ 358.62	\$ 155.40	\$ 35.86	
01.402.150.008 Health Benefits/Life	\$ 288.00	\$ 69.12	\$ 86.40	\$ 86.40	\$ 37.44	\$ 8.64	
01.402.160.004 FICA	\$ 11,013.85	\$ 2,643.32	\$ 3,304.15	\$ 3,304.15	\$ 1,431.80	\$ 330.42	
01.402.160.002 Unemployment	\$ 570.00	\$ 136.80	\$ 171.00	\$ 171.00	\$ 74.10	\$ 17.10	
01.402.160.003 Workers Compensation	\$ 105.00	\$ 25.20	\$ 31.50	\$ 31.50	\$ 13.65	\$ 3.15	
01.402.300.012 Computer Services	\$ 13,000.00	\$ 3,120.00	\$ 3,900.00	\$ 3,900.00	\$ 1,690.00	\$ 390.00	
01.402.300.029 Training	\$ 1,000.00	\$ 240.00	\$ 300.00	\$ 300.00	\$ 130.00	\$ 30.00	
01.402.300.046 Dues/Memberships	\$ 3,500.00	\$ 840.00	\$ 1,050.00	\$ 1,050.00	\$ 455.00	\$ 105.00	
01.402.300.051 Liability Insurance	\$ 3,600.00	\$ 864.00	\$ 1,080.00	\$ 1,080.00	\$ 468.00	\$ 108.00	
Total	\$ 186,378.02	\$ 44,730.72	\$ 55,913.40	\$ 55,913.40	\$ 24,229.14	\$ 5,591.34	
Municipal Building			29.50%	29.50%	29.50%	9.50%	2.00%
01.409.210.026 Maintenance Supplies	\$ 1,500.00	\$ 442.50	\$ 442.50	\$ 442.50	\$ 142.50	\$ 30.00	
01.409.300.021 Telephones	\$ 9,000.00	\$ 2,655.00	\$ 2,655.00	\$ 2,655.00	\$ 855.00	\$ 180.00	
01.409.300.045 Contracted Services	\$ 6,000.00	\$ 1,770.00	\$ 1,770.00	\$ 1,770.00	\$ 570.00	\$ 120.00	
01.409.300.052 Liability Insurance	\$ 9,900.00	\$ 2,920.50	\$ 2,920.50	\$ 2,920.50	\$ 940.50	\$ 198.00	
01.409.300.061 Utilities	\$ 8,000.00	\$ 2,360.00	\$ 2,360.00	\$ 2,360.00	\$ 760.00	\$ 160.00	
01.409.300.073 Building Maintenance & Repairs	\$ 49,500.00	\$ 14,602.50	\$ 14,602.50	\$ 14,602.50	\$ 4,702.50	\$ 990.00	
01.409.700.050 Minor Equipment	\$ 2,000.00	\$ 590.00	\$ 590.00	\$ 590.00	\$ 190.00	\$ 40.00	
01.400.210.010 Office Supplies	\$ 4,000.00	\$ 1,180.00	\$ 1,180.00	\$ 1,180.00	\$ 380.00	\$ 80.00	
Total	\$ 89,900.00	\$ 26,520.50	\$ 26,520.50	\$ 26,520.50	\$ 8,540.50	\$ 1,798.00	
Police			50%	0%	0%	50%	0%
01.410.140.043 Wages - Clerical	\$ 107,607.09	\$ 53,803.54	\$ -	\$ -	\$ 53,803.54	\$ -	
01.410.140.045 Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 107,607.09	\$ 53,803.54	\$ -	\$ -	\$ 53,803.54	\$ -	
Streets			30.00%	30.00%	30.00%	8.00%	2.00%
01.430.300.021 Telephones	\$ 6,500.00	\$ 1,950.00	\$ 1,950.00	\$ 1,950.00	\$ 520.00	\$ 130.00	
01.430.300.029 Training	\$ 750.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 60.00	\$ 15.00	
01.430.300.052 Liability Insurance	\$ 9,000.00	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ 720.00	\$ 180.00	
01.430.300.061 Utilities	\$ 8,000.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 640.00	\$ 160.00	
01.430.300.073 Building Maintenance & Repairs	\$ 3,000.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 240.00	\$ 60.00	
01.437.210.051 Vehicle Parts	\$ 10,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 800.00	\$ 200.00	
01.437.300.016 Vehicle Maintenance & Repairs	\$ 15,000.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 1,200.00	\$ 300.00	
Total	\$ 52,250.00	\$ 15,675.00	\$ 15,675.00	\$ 15,675.00	\$ 4,180.00	\$ 1,045.00	
01.438.210.024 Maintenance Supplies	\$ 15,000.00	\$ 4,999.50	\$ 5,001.00	\$ 4,999.50	\$ -	\$ -	
Other Services			30.00%	30.00%	30.00%	10.00%	
01.487.000.000 Non-uniform Pension	\$ 202,341.00	\$ 179,539.85	\$ 9,771.92	\$ 9,771.92	\$ 3,257.31	\$ -	
Debt Service			30.00%	30.00%	30.00%	10.00%	
Debt Service on PW Facility	\$ 109,916.07	\$ 32,974.82	\$ 32,974.82	\$ 32,974.82	\$ 10,991.61	\$ -	
Debt Service on Boro Hall (22% of debt serv)	\$ 47,073.32	\$ 14,122.00	\$ 14,122.00	\$ 14,122.00	\$ 4,707.33	\$ -	
Debt Service on 600 S Broad Street	\$ 87,301.00	\$ 54,000.00	\$ 13,000.00	\$ 8,000.00	\$ 8,500.00	\$ 3,801.00	
Total	\$ 244,290.39	\$ 101,096.82	\$ 60,096.82	\$ 55,096.82	\$ 24,198.94	\$ 3,801.00	
Total	\$ 1,285,595.63	\$ 517,764.93	\$ 290,527.38	\$ 285,525.88	\$ 167,067.22	\$ 24,710.21	

BOROUGH OF KENNETT SQUARE
GENERAL FUND EXPENDITURES

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BOROUGH OF KENNETT SQUARE
GENERAL FUND EXPENDITURES (cont.)

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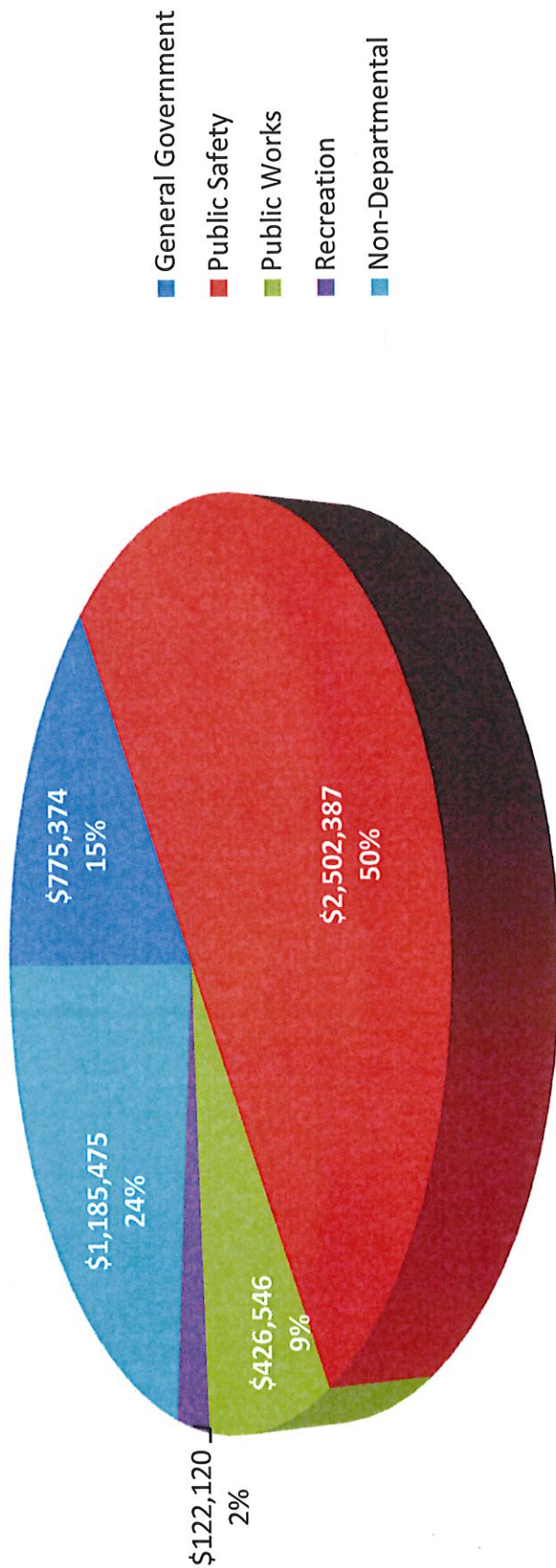
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GENERAL FUND EXPENSE

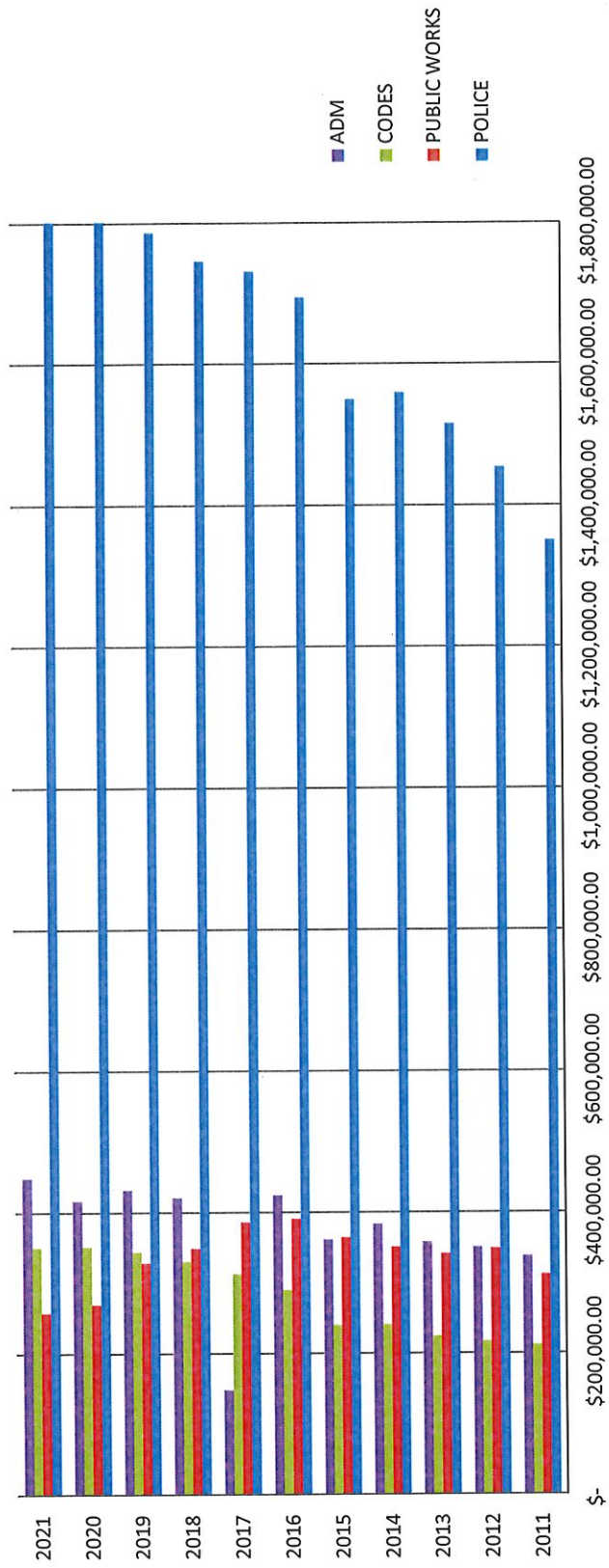
The General Fund is used to account for all financial transactions applicable to general operations of the Borough. Expenditures of the Borough include general administration, public safety, public works and recreation.

For 2021 General Fund Expense Highlights please refer to the Budget Presentation in Tab 2 of the Budget Binder

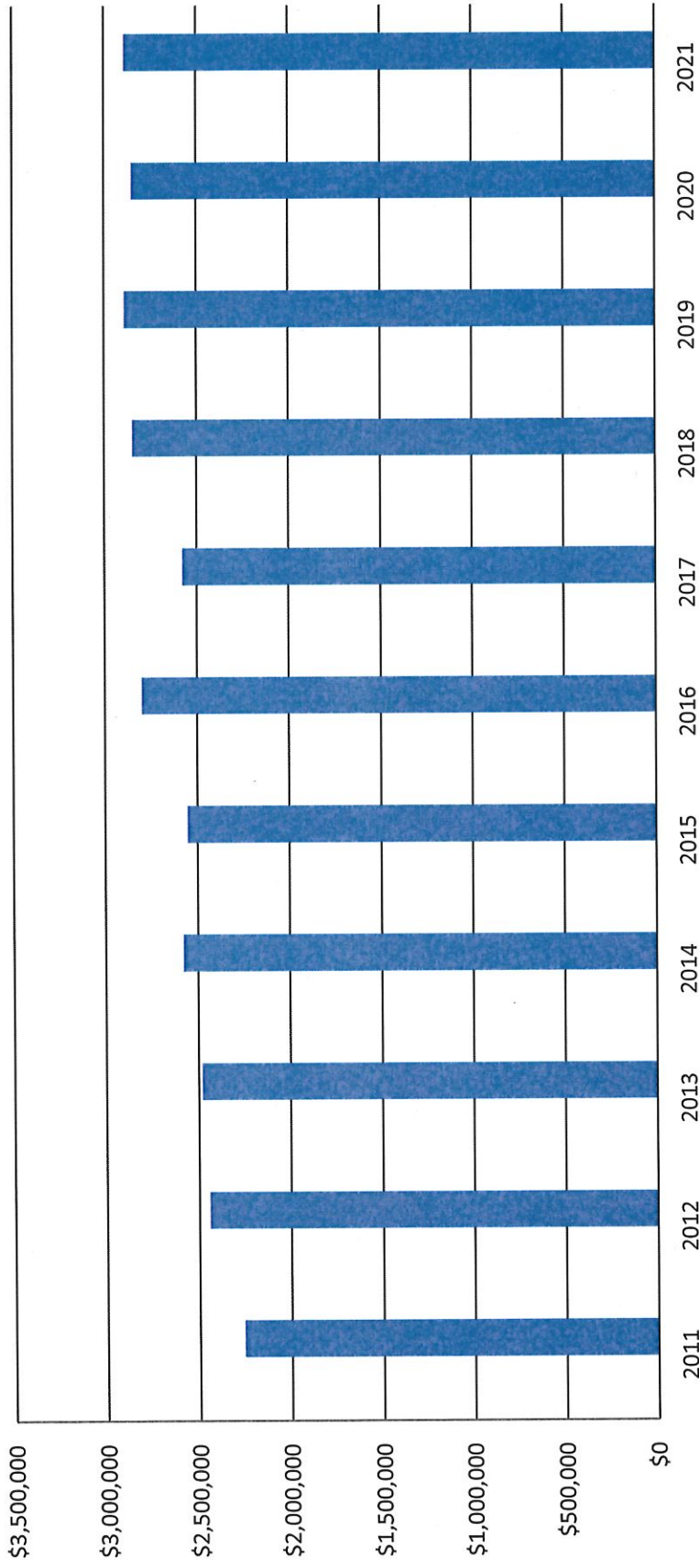
2021 Proposed General Fund Expenditures

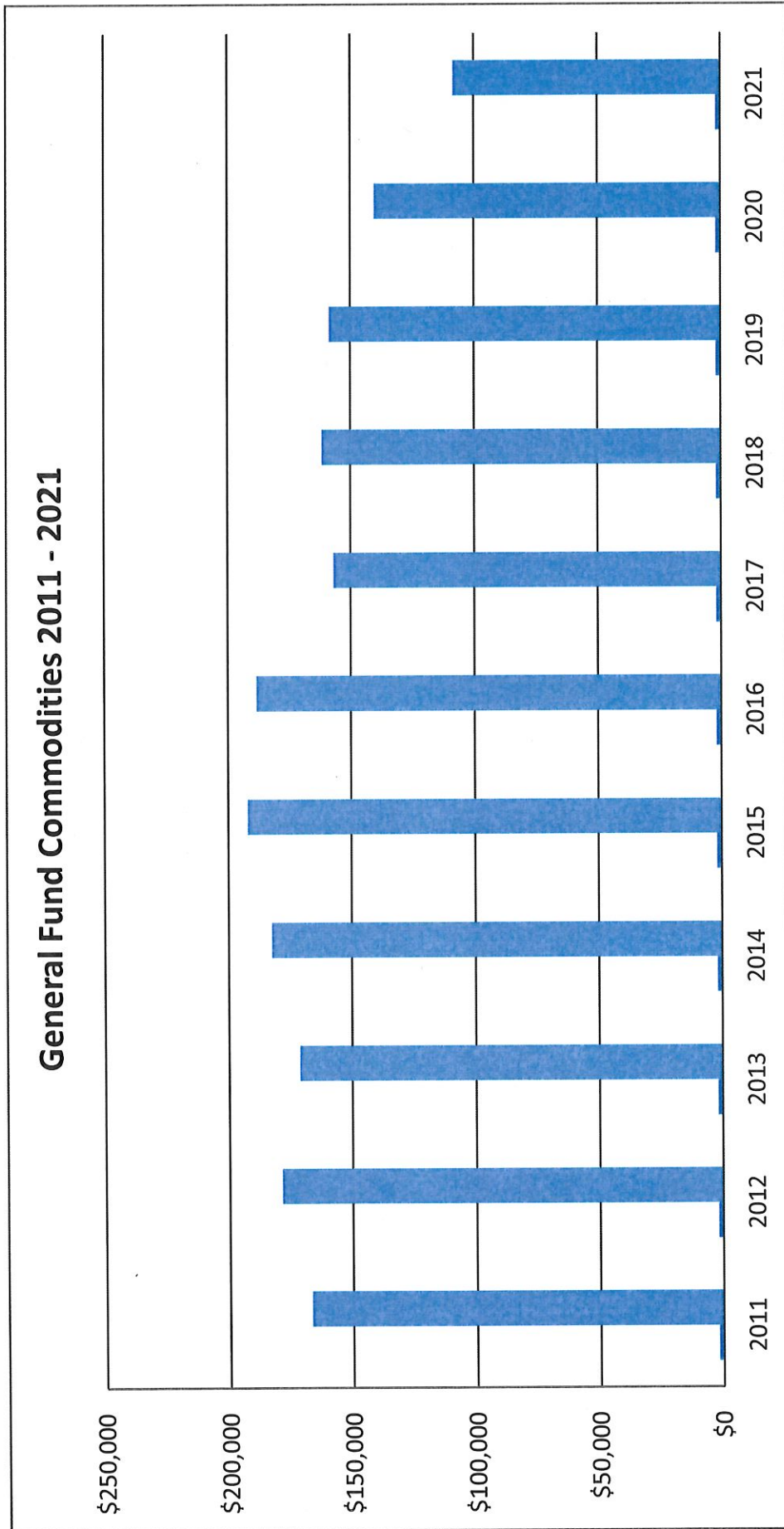


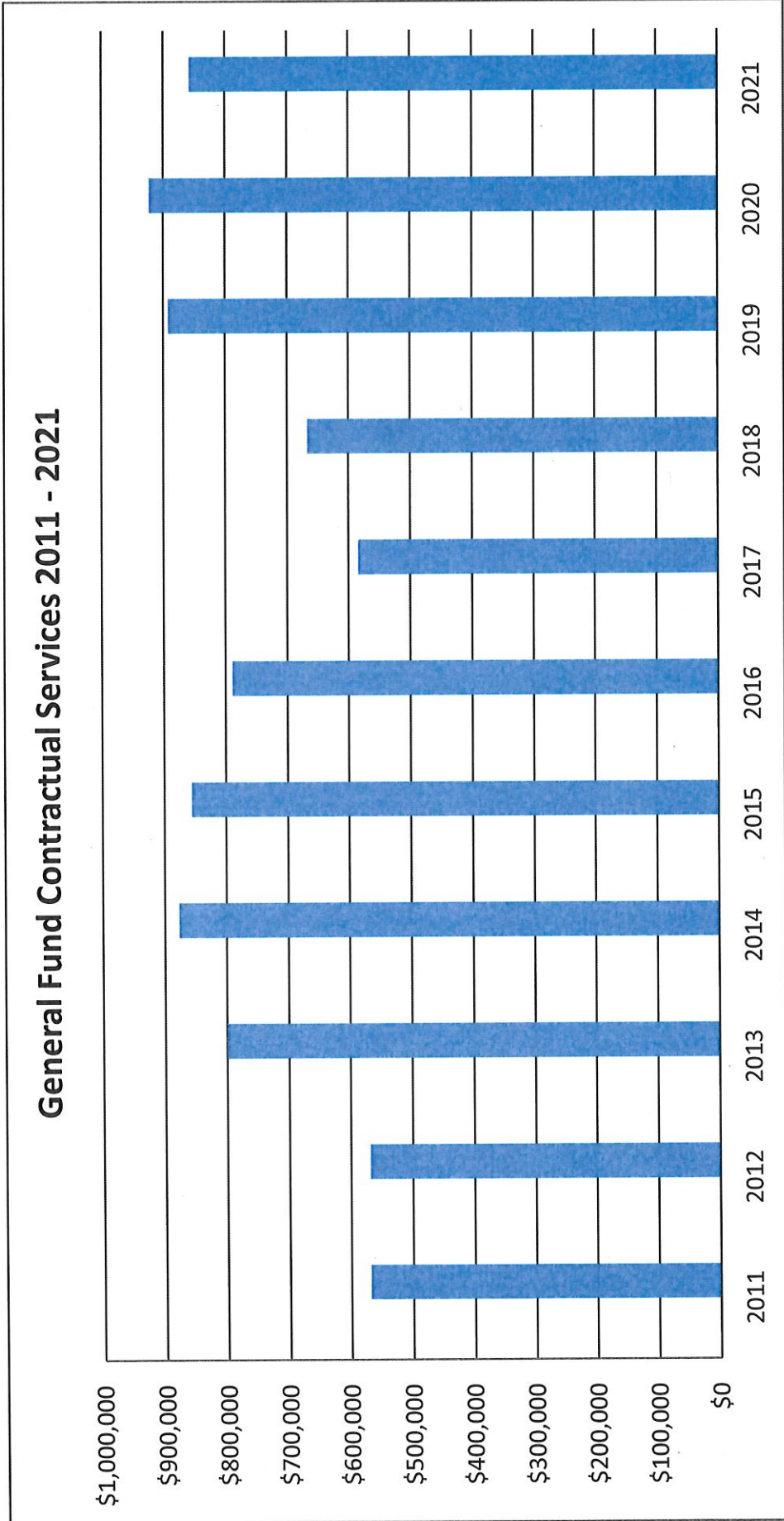
General Fund Wages and Benefits by Department 2011 - 2021



General Fund Wages and Benefits 2011 - 2021







SUMMARY OF GENERAL FUND EXPENDITURES

ACCT #	ACCOUNT	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 06/30/2020	EY 2020 PROJECTED	2021 Budget
GENERAL GOVERNMENT							
400	Administration	392,709	443,578	407,498	247,676	389,440	442,929
402	Finance	176,645	175,131	190,624	101,655	189,683	203,045
404	Legal	32,232	38,259	47,000	21,847	43,695	43,500
409	Municipal Building	70,839	39,504	48,800	15,744	35,072	85,900
	TOTAL	672,425	696,473	693,922	386,923	657,889	775,374

PUBLIC SAFETY

410	Police	1,921,893	2,050,984	2,075,603	981,423	2,002,877	2,069,311
411	Fire	-	-	-	-	-	-
413	Codes	445,173	388,713	431,838	222,064	396,007	433,077
	TOTAL	2,367,066	2,439,697	2,507,441	1,203,487	2,398,884	2,502,388

PUBLIC WORKS

430	Streets	441,032	502,886	420,381	172,711	325,393	291,919
431	Street Cleaning	11,599	16,283	8,467	1,964	3,929	5,553
432	Snow Removal	32,479	32,859	39,614	7,234	15,867	17,943
433	Signs & Signals	15,451	37,105	35,754	1,805	32,997	36,131
434	Street Lights	9,697	3,109	2,500	3,288	6,000	5,000
436	Storm Sewers	7,405	7,427	65,713	1,102	35,713	30,000
437	Vehicles	30,224	35,347	30,000	3,616	13,324	25,000
438	Highway Maintenance	24,895	27,924	53,000	1,617	3,000	15,000
	TOTAL	572,782	662,939	655,428	193,338	436,223	426,546

RECREATION

454	Parks	50,990	61,920	58,300	17,656	59,850	58,300
455	Shade Trees	3,795	1,640	5,000	1,000	4,000	5,000
456	Library	57,000	60,270	58,820	14,705	58,820	58,820
	TOTAL	111,785	123,830	122,120	33,361	122,670	122,120

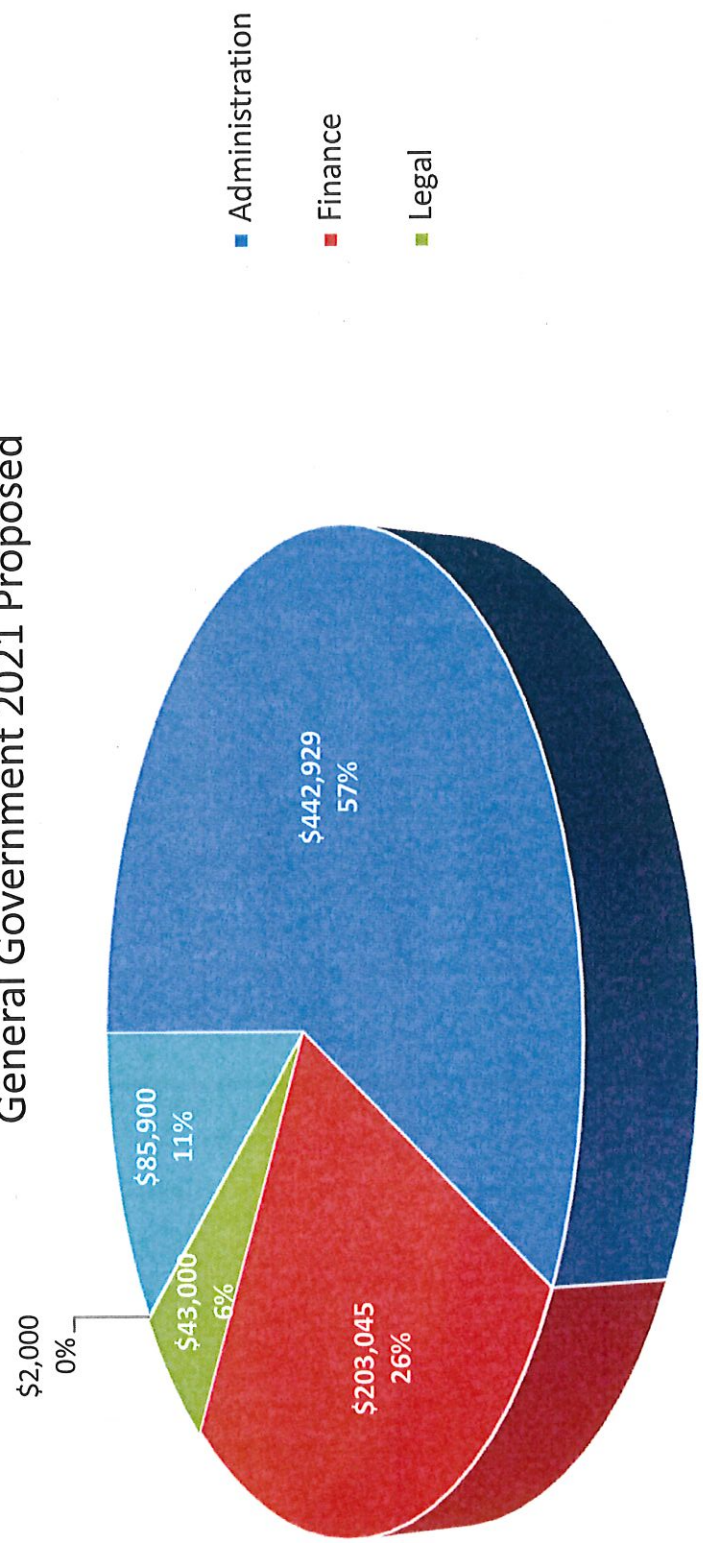
NON-DEPARTMENTAL

468	Other	265	(25)	500	-	-	7,000
472	Bank Services	997	2,246	12,000	5,623	10,000	12,000
480/487	Other Services	246,527	269,727	246,670	5,926	255,319	263,961
492	Transfers	596,003	762,179	841,938	136,383	866,553	902,514
	TOTAL	843,792	1,034,127	1,101,109	147,931	1,131,872	1,185,475

TOTAL GF EXPENDITURES		4,567,850	4,957,066	5,080,020	1,965,040	4,747,539	5,011,902
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GF SUMMARY

General Fund General Government 2021 Proposed



General Fund
Staffing Detail
Full-Time Equivalent

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
GENERAL GOVERNMENT											
Borough Manager	1	1	1	1	1	1	1	1	1	1	1
Finance Director	1	1	1	1	1	1	1	1	1	1	1
Assistant to Manager/Secretary	1	1	1	1	1	1	1	1	1	1	1
Adm. Secretary	-	-	-	-	-	-	-	-	-	-	-
Receptionist	1	1	1	1	1	1	1	1	1	1.5	1
Accounts Payable/ Payroll Part Time	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.75	0.75	0.75
Total General Government	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.75	5.25	4.75

**GENERAL GOVERNMENT
ADMINISTRATION
ACCOUNTS: 01.400**

The administrative staff, supervised by the Borough Manager, is responsible for implementing and administering policies and programs established by Borough Council. The Borough Manager is appointed by Borough Council and administers local government projects and programs. The Borough Manager has overall responsibility directing and coordinating the operation of all Borough departments, excluding the Police Department, on a day to day basis. The Borough Manager directs the delivery of public services to its residents; prepares and recommends the preliminary budget to the Borough Council and in turn, carries out the policies approved by Borough Council. The Borough Manager is the liaison between Borough Council and Borough staff insuring cooperation and responsiveness.

GENERAL FUND EXPENDITURES
GENERAL GOVERNMENT

ADMINISTRATION		2018	2019	2020	2020	EY 2020	2021	2021	
PERSONNEL SERVICES		ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	PROPOSED	Budget	
ACCOUNT #	TITLE	DESCRIPTION							
01-400-140-000	Salary - Manager	99,269	105,359	107,876	53,793	107,586	111,652	111,652	
01-400-140-004	Wages - Administration FT	97,809	114,322	84,695	33,003	66,006	104,793	104,793	
01-400-140-045	Longevity	0	0	12,945	12,945	12,945	0	0	
01-400-150-006	Health Benefits/Medical	67,739	55,499	37,185	26,933	53,865	45,283	45,283	
01-400-150-007	Health Benefits/Disability	1,705	1,749	1,511	891	1,781	1,862	1,862	
01-400-150-008	Health Benefits/Life	576	660	468	288	576	612	612	
01-400-160-001	FICA	14,463	16,255	15,722	8,165	16,331	16,558	16,558	
01-400-160-002	Unemployment Comp.	780	1,140	855	855	855	855	855	
01-400-160-003	Workers Compensation	1,900	1,570	1,642	1,544	1,544	1,715	1,715	
	TOTAL	284,241	296,554	262,899	138,417	261,489	283,329	283,329	
COMMODITIES									
01-400-210-010	Office Supplies	3,006	5,467	5,000	1,436	2,872	5,000	4,000	
01-400-210-042	Other Operating Supplies	4,277	2,669	3,000	1,543	3,085	3,000	3,000	
01-400-210-060	Minor Equipment	0	986	0	0	0	0	0	
	TOTAL	7,283	9,122	8,000	2,979	5,957	8,000	7,000	
CONTRACTUAL SERVICES									
01-400-300-010	Conslt. Services	13,013	14,901	5,000	297	594	5,000	85,000	
01-400-300-011	Accounting Services	0	0	0	0	0	0	0	
01-400-300-012	Computer Services	4,049	13,496	7,500	6,393	12,786	7,500	7,500	
01-400-300-015	Economic Development/Main St.	65,203	90,000	102,000	90,000	90,000	92,750	40,000	
01-400-300-025	Postage	3,460	2,071	1,800	447	894	1,800	1,800	
01-400-300-029	Training	529	312	1,500	285	570	1,500	1,500	
01-400-300-040	Advertising/Printing	10,295	13,469	12,000	6,738	13,476	12,000	10,000	
01-400-300-046	Dues/Memberships	2,777	1,860	5,000	937	1,874	5,000	5,000	
01-400-300-051	Liability Insurance	1,859	1,791	1,800	1,184	1,800	1,800	1,800	
	TOTAL	101,185	137,902	136,600	106,281	121,993	127,350	152,600	
TOTAL ADMINISTRATION		392,709	443,578	407,498	247,676	389,440	418,679	442,929	

**GENERAL GOVERNMENT
FINANCE
ACCOUNTS: 01.402**

The Finance Department administers all financial activities of the Borough and insures that proper accounting methods are utilized, and financial records are maintained, in accordance with accepted government accounting principles. The Finance Department assists the Borough Manager in preparation of the Borough budget document and monitors budget implementation. The department is responsible for the investment of funds, cash flow analysis, accounts payable and receivable, and payroll administration.

GENERAL FUND EXPENDITURES
GENERAL GOVERNMENT

FINANCE
PERSONNEL SERVICES
TITLE

ACCOUNT #	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 06/30/2020	EY 2020 PROJECTED	2021 PROPOSED	2021 Budget
01-402-140-001	Salary - Finance	113,626	115,332	124,604	63,431	126,862	128,971	128,971
01-402-140-045	Longevity	0	0	0	0	0	3,637	3,637
01-402-150-006	Health Benefits/Medical	15,211	14,065	16,274	9,512	19,024	19,498	19,498
01-402-150-007	Health Benefits/Disability	1,210	1,270	1,195	652	1,303	1,195	1,195
01-402-150-008	Health Benefits/Life	180	312	288	144	288	288	288
01-402-160-001	FICA	8,548	8,705	10,372	4,761	9,523	11,014	11,014
01-402-160-002	Unemployment Comp.	520	570	570	570	1,140	570	570
01-402-160-003	Workers Compensation	115	97	101	95	101	105	105
	TOTAL	139,412	140,350	153,404	79,165	159,240	165,278	165,278

COMMODITIES

01-402-210-011	Office Supplies	2,121	1,636	750	228	750	750	750
01-402-210-020	Other Operating Supplies	305	57	250	72	250	250	250
01-402-210-060	Minor Equipment	0	793	0	0	0	500	1,500
	TOTAL	2,426	2,486	1,000	300	1,000	1,500	2,500

CONTRACTUAL SERVICES

01-402-300-011	Accounting Services	15,254	9,131	9,650	5,597	9,650	9,667	9,667
01-402-300-012	Computer Services	9,998	15,026	16,000	11,295	11,295	13,000	13,000
01-402-300-014	Tax Commission Fee	2,944	2,762	3,000	1,704	2,804	3,000	3,000
01-402-300-025	Postage	408	1,172	200	416	832	1,000	1,000
01-402-300-029	Training	968	1,004	1,000	150	500	1,000	1,000
01-402-300-046	Dues/Memberships	75	75	2,500	170	1,670	3,500	3,500
01-402-300-051	Liability Insurance	1,859	2,733	3,300	2,467	3,300	3,600	3,600
01-402-300-068	Property Tax	3,302	392	570	392	392	500	500
	TOTAL	34,808	32,295	36,220	22,191	30,443	35,267	35,267

TOTAL FINANCE

		176,645	175,131	190,624	101,655	189,683	202,045	203,045
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**GENERAL GOVERNMENT
LEGAL
ACCOUNTS: 01.404**

Legal service expenditures are included in the General Government activity. The Borough Solicitor is appointed by Borough Council and serves as the Borough legal representative assisting Borough Council and the Borough Manager on legal matters. Funds are also budgeted in other General Fund departments and in the Sewer Funds.

**CIVIL SERVICE COMMISSION
ACCOUNTS: 01.405**

During 2005 the civil service line item was moved from the Police Department budget to the General Government activity. The Civil Service Commission over sees the civil service practices of the Police Department and acts independently of the department.

**MUNICIPAL BUILDING
ACCOUNTS: 01.409**

Expenses related to the maintenance of the Borough municipal building are budgeted in General Government. Building maintenance is contracted out to a janitorial service and the building is cleaned weekly.

GENERAL FUND EXPENDITURES
GENERAL GOVERNMENT

LEGAL	CONTRACTUAL SERVICES		DESCRIPTION	2018		2019		2020		2021	
	ACCOUNT #	TITLE		ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	PROPOSED	Budget	
	01-404-300-014	Legal	Annual cost of Borough Solicitor and other contracted legal counsel	27,157	38,259	45,000	21,491	42,981	43,000	43,000	43,000
			TOTAL	27,157	38,259	45,000	21,491	42,981	43,000	43,000	43,000
			CIVIL SERVICE								
			CONTRACTUAL SERVICES								
	01-405-300-016	Civil Service	Cost of legal services, training, testing and advertising done by the Civil Service Commission for the Police Department	5,074	0	2,000	357	714	2,000	2,000	500
			TOTAL	5,074	0	2,000	357	714	2,000	2,000	500
			TOTAL LEGAL	32,232	38,259	47,000	21,847	43,695	45,000	45,000	43,500

MUNICIPAL BUILDING
COMMODITIES

01-409-210-026	Maintenance Supplies	General supplies for Borough, i.e. paper, various office supplies that are not capital outlay	1,553	1,238	1,700	125	250	1,500	1,500	1,500
		TOTAL	1,553	1,238	1,700	125	250	1,500	1,500	1,500
		CONTRACTUAL SERVICES								
01-409-300-021	Telephones	Annual cost for Internet & phones (Comcast, Verizon and Verizon Wireless)	11,331	8,846	9,000	4,023	8,047	9,000	9,000	9,000
01-409-300-045	Contracted Services	Janitorial services for Borough Hall	6,500	6,500	6,000	2,730	5,460	6,000	6,000	6,000
01-409-300-052	Liability Insurance	Borough Hall share of annual liability insurance	12,395	9,853	9,900	6,511	13,023	9,900	9,900	9,900
01-409-300-061	Utilities	Cost of electricity and natural gas	12,279	6,564	10,000	1,646	3,292	8,000	8,000	8,000
01-409-300-073	Building Maintenance & Repairs	Repairs needed at Borough Hall +39,500 for new building	16,662	6,503	10,000	708	5,000	10,000	10,000	49,500
		TOTAL	59,166	38,266	44,900	15,619	34,822	42,900	42,900	82,400

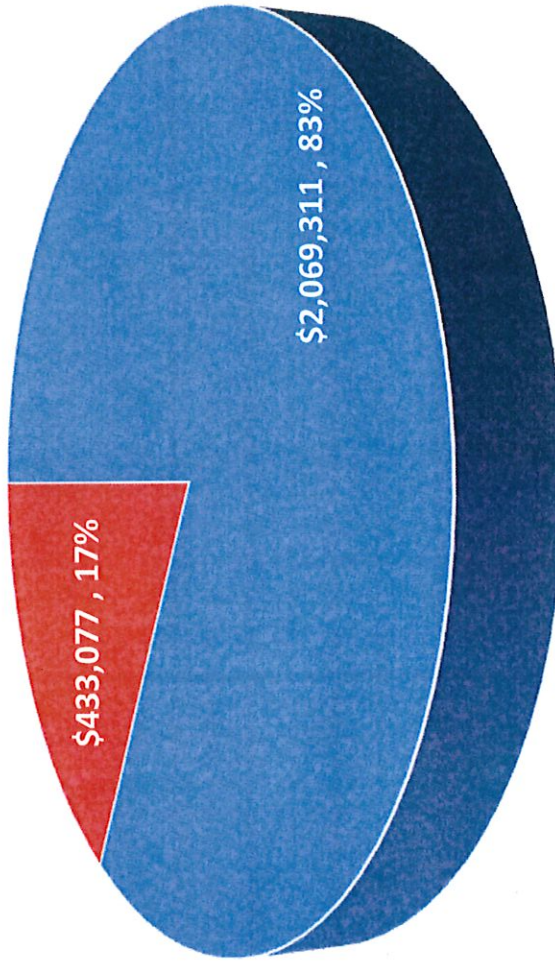
CAPITAL OUTLAY

01-409-700-050	Minor Equipment	Computer for reception (\$1,000) and tablet for Finance Dir (\$1,000)	10,120	0	2,200	0	0	2,000	2,000	2,000
		TOTAL	10,120	0	2,200	0	0	2,000	2,000	2,000
		TOTAL MUNICIPAL BLDG	70,839	39,504	48,800	15,744	35,072	46,400	46,400	85,900

TOTAL GENERAL GOVT

			672,425	696,473	693,922	386,923	657,889	712,124	712,124	775,374
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General Fund
Public Safety 2021 Proposed



■ Police

■ Codes

General Fund
Staffing Detail
Full-Time Equivalent

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
PUBLIC SAFETY											
Police Chief	1	1	1	1	1	1	1	1	1	1	1
Lieutenant	-	-	-	-	-	-	-	-	-	-	-
Sergeant	-	-	-	-	-	1	1	-	-	-	-
SRO	-	-	-	1	1	1	1	1	1	1	1
Corporal	3	3	3	3	3	2	2	1	3	4	3
Detective	1	1	1	1	1	1	1	1	1	1	1
Patrolmen											
Full Time	7	7	7	5	5	7	7	9	7	5	5
Part Time	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2	2	4	3.5
Code Enforcement Officer	1	1	1	1	1	1	1	1	1	1	1
Code Inspector	1	1	1	1	1	1.5	2	2	2	2	2
Clerical											
Full Time	3	3	3	3	3	3	3	3	3	3	3
Part Time	-	-	-	-	-	-	-	-	-	-	-
Parking Enforcement Officer											
Full Time	1	1	1	1	1	1	1	1	1	1	1
Part Time	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	1	1	1
Total Public Safety	21	21	21	20	20	22.5	23	22.5	23	24	23.5

PUBLIC SAFETY**POLICE****ACCOUNTS: 01.410**

The Police Department is responsible for the protection of persons and property within the Borough and the enforcement of applicable laws, ordinances, codes and regulations. The Police Chief directs and coordinates the delivery of police services. The Mayor of the Borough of Kennett Square directs, through the Chief of Police, the day to day activities of the Police Department however; Borough Council approves and controls all expenditures in the Police Department.

2018 staffing in the department is as follows: Chief, one (1) Corporals, one (1) Detective, ten (10) full time police officers, one (1) 2YR SRO, two (2) part time police officers, and two (2) full time clerical employees.

GENERAL FUND EXPENDITURES

PUBLIC SAFETY

POLICE

PERSONNEL SERVICES

ACCOUNT #	TITLE	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 06/30/2020	EY 2020 PROJECTED	2021 PROPOSED	2021 BUDGET
01-410-140-012	Salary - Chief	Salary as 2.5% increase (1)	118,962	111,647	113,622	56,712	113,425	116,463	116,463
01-410-140-014	Wages - Patrolmen	Wages as 2.5% increase and longevity (8) (reduced to retain 7)	584,738	614,350	460,362	246,577	470,000	543,181	543,181
01-410-140-035	Wages - SRO	Wages as 2.5% increase and longevity (1)	81,554	86,888	88,734	45,185	90,370	91,977	91,977
01-410-140-036	Wages - Lieutenant	Corporal to be promoted to Lieutenant in 2021	0	0	0	0	0	105,000	105,000
01-410-140-037	Wages - Corporal	Wages as 2.5% increase and longevity (2) - Reduction of 1 due to promolin to LT	204,211	286,757	381,454	166,499	325,000	199,652	199,652
01-410-140-041	Wages - Part Time Patrolmen	4,013 Part Time hours to cover vacation/pool time requirements, training and MC,SAP coverage	72,722	121,882	90,000	82,800	162,000	96,832	109,072
01-410-140-043	Wages - Clerical	Base wages	143,237	102,801	103,968	50,839	101,679	107,607	107,607
01-410-140-044	Wages - Training	To meet training requirements. (this is subtracted from patrolman wages)	22,759	28,151	23,000	0	1,000	37,850	30,960
01-410-140-045	Longevity	Length of service longevity payment for Non-Uniform Police Department Staff	0	0	0	0	0	0	0
01-410-140-045	Custodian Services	Moved to Contractual Services section below	6,050	4,950	0	0	0	0	0
01-410-150-006	Health Benefits/Medical	As per contract, 1% increases/ etc.	214,558	214,518	242,720	107,657	215,313	230,356	230,356
01-410-150-007	Health Benefits/Disability	Employee short term and long term insurance premiums	9,373	10,663	9,743	4,813	9,627	9,806	9,806
01-410-150-008	Health Benefits/Life	Uniform and Non-uniform employee life insurance premiums	3,756	4,140	3,744	1,752	3,504	3,744	3,744
01-410-160-001	FICA	7.65% for social security and Medicare taxes, Borough Share	99,957	110,007	109,246	53,382	106,763	112,313	112,313
01-410-160-002	Unemployment Compensation	Tax on the employees base wage of \$10,000 @ .0285%	5,689	5,700	6,270	5,780	6,270	6,270	6,270
01-410-160-003	Workers Compensation	Police Department share of Worker's Compensation Insurance premiums	41,224	34,087	35,657	33,527	35,657	37,254	37,254
01-410-180-003	Wages - Over Time	To cover special events, some investigations, and special details (1,191 hrs averaged at 2021 rates) (reduced due to covid less special events)	57,477	48,111	75,000	6,961	12,000	60,000	60,000
01-410-180-004	Wages - Holiday	As per current contract (OT for day of worked + compensation for day off)	25,728	28,330	34,865	26,353	52,706	35,726	35,726
01-410-180-005	Sick Buy Back	As per current contract reflecting 2.5% increase	29,450	33,082	33,042	14,194	33,000	36,000	36,000
01-410-190-001	Uniform Maintenance Allowance	For cleaning of and maintaining Officer's uniforms	2,715	2,255	2,000	552	2,000	2,000	1,500
TOTAL			1,724,160	1,848,320	1,814,428	903,583	1,740,315	1,832,030	1,836,880

COMMODITIES

01-410-210-010	Office Supplies	For general Office supplies	5,544	4,900	6,000	1,581	6,000	6,000	5,000
01-410-210-031	Vehicle Fuel	Fuel used for Police Vehicles.	23,162	19,999	18,500	8,061	16,121	17,000	16,000
01-410-210-038	Uniforms	For purchase of Officer's uniforms (addition of 10 load bearing vests)	8,652	4,840	7,000	1,621	5,000	10,000	8,000
01-410-210-039	Bulletproof Vest	For purchase of 3-4 Officer's bullet proof vests	3,943	3,337	4,000	0	2,000	4,200	4,200
01-410-210-042	Other Operating Supplies	For items that are not covered under other budget lines such as AED pads/batteries, PPE, first aid kits in cars & station, etc. (moved \$/k to covid line)	10,482	9,786	11,000	2,410	11,000	11,000	11,000
TOTAL			51,783	42,862	46,500	13,672	40,121	48,200	44,200

**GENERAL FUND EXPENDITURES
PUBLIC SAFETY**

**POLICE
CONTRACTUAL SERVICES**

ACCOUNT #	CONTRACTUAL SERVICES TITLE	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 06/30/2020	EY 2020 PROJECTED	2021 PROPOSED	2021 BUDGET
01-410-300-012	Computers Services & Software	For computer repair, maintenance, and contractual services. PlanIT Police 1,350, CODY ASM 10,100, (4300 + Tracs 1500 + CAD 2500 + Prop Bar Coding 900 + Parking 900), Copier Maint 500, Crimewatch 1200, Alarm mon 275, Internet 1600, IT support 3275, Axon subscription 2200	14,290	20,074	18,700	11,530	18,700	24,000	20,500
01-410-300-014	Legal	For Police labor law attorney	7,631	36,235	8,000	1,268	4,000	8,000	5,000
01-410-300-015	Physicals/Drug Screening	Physical and psychological examinations for new hires, ongoing random drug testing	1,772	964	1,000	905	1,000	1,500	1,500
01-410-300-017	Dog Enforcement	For what we are charged extra by the SPCA involving transports	2,828	1,945	3,500	1,864	3,500	3,600	3,600
01-410-300-021	Telephones	Police Department telephone lines (VZW and Comcast) plus cell reimburse	12,618	9,348	8,200	2,977	8,000	8,500	8,500
01-410-300-025	Postage	Police Department mailings & shipments	2,584	2,650	1,875	513	1,026	2,000	2,000
01-410-300-026	Police Radios / Repairs	Radio replacement, repair, and maintenance	336	334	500	30	60	500	500
01-410-300-029	Training / Other / Ammunition	Ammo, laser cartridges & other less lethal ammo, targets, range fees and other training needs and costs	15,985	15,076	16,000	9,864	16,000	18,000	18,000
01-410-300-040	Advertising	Generally used for Civil Service postings	0	0	100	0	100	100	100
01-410-300-042	Printing	Business cards for Officers (300) - photo cards for officers (650)	928	0	300	808	300	950	950
01-410-300-045	Contracted Services	Weekly cleaning of PD. (50 weeks)	0	0	5,500	2,860	5,500	5,500	5,500
01-410-300-046	WCCERT	Yearly cost for membership in the tactical team	2,500	2,500	2,500	0	2,500	2,500	2,500
01-410-300-047	Dues / Membership	Chief's Assn. dues (Chester County Chiefs, FOP, PA Chiefs, IACP) & MAGLOCCLEN memberships	2,613	806	2,000	340	2,000	2,275	2,275
01-410-300-052	Liability Insurance	Pro-rated through out departments and funds, police share	23,550	18,811	18,900	12,431	24,862	18,900	18,900
01-410-300-061	Utilities	Electric, gas, W&S for the Police Department	6,065	6,046	6,600	2,639	5,277	6,600	6,600
01-410-300-073	Building Maintenance & Repairs	For maintenance of the Police Department building - painting, bathroom renovations, flooring, plumbing, hvac, upgrade door locks etc.	2,242	3,709	15,000	1,671	4,000	15,000	9,001
01-410-300-075	Vehicle Maintenance & Repairs	For maintenance and repairs of Police Vehicles	15,778	14,370	13,000	10,485	21,000	13,000	15,000
TOTAL			111,721	132,865	121,675	60,184	117,825	130,925	120,426

CAPITAL OUTLAY

01-410-700-040	Minor Equipment	1 desk top for SRO, 1 lap top MSCAP (2,100) - Less Lethal Equip "2 Bola Wraps" (2,605) - New camera system for PD (42,500)	22,204	14,772	9,000	3,984	6,000	23,080	17,805
01-410-700-042	Capital Equipment	2 new vehicles (100K) - 1 Ford Utility Police Interceptor (AWD Hybrid SUV), 1 Ford F150 (Hybrid) both with upfitting complete. 1 paid fully / 1 leased at 17,500. (Removed leased vehicle)	12,025	12,165	84,000	0	98,615	100,000	50,000
TOTAL			34,228	26,936	93,000	3,984	104,615	123,080	67,805

TOTAL POLICE 1,921,893 2,050,984 2,075,603 981,423 2,002,877 2,134,235 2,069,311

**PUBLIC SAFETY
CODES
ACCOUNTS 01.413**

The Codes Department is responsible for the implementation of all building codes, zoning and building permits. This department completes all the minutes for the Architectural Review Board and the Planning Commission.

The staffing of the department remains at three (3) State Certified BCO (Building Code Officials), and one (1) clerical employee.

**GENERAL FUND EXPENDITURES
PUBLIC SAFETY**

PERSONNEL SERVICES		2018	2019	2020	2020	EY 2020	2021	2021
ACCOUNT #	TITLE	ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	PROPOSED	Budget
01-413-140-031	Zoning & Codes Wages	184,436	187,196	192,363	95,923	181,846	189,096	187,172
01-413-140-041	Clerical - Wages	56,746	56,548	53,751	26,803	53,606	55,632	55,632
01-413-140-043	Clerical - Wages O/T	0	2,357	2,200	1,936	2,200	2,200	2,200
01-413-140-045	Longevity	0	0	0	0	0	9,530	9,530
01-413-150-006	Health Benefits/Medical	73,613	70,176	79,172	37,732	75,464	71,544	71,544
01-413-150-007	Health Benefits/Disability	2,536	2,441	2,647	1,141	2,283	2,647	2,647
01-413-150-008	Health Benefits/Life	576	624	576	288	576	576	576
01-413-160-001	FICA	17,880	18,258	18,996	9,277	18,554	19,619	19,619
01-413-160-002	Unemployment Comp	1,040	1,140	1,140	1,140	1,140	1,140	1,140
01-413-160-003	Workers Compensation	630	567	543	511	543	567	567
TOTAL		337,457	339,306	351,388	174,751	336,211	352,551	350,627

COMMODITIES		2018	2019	2020	2020	EY 2020	2021	2021
ACCOUNT #	TITLE	ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	PROPOSED	Budget
01-413-210-010	Office Supplies	6,515	3,234	5,500	1,031	2,063	5,000	4,000
01-413-210-024	Other Operating Supplies	0	148	1,750	397	500	750	750
01-413-210-031	Vehicle Fuel	1,877	446	1,200	175	349	1,200	1,200
01-413-210-060	Minor Equipment	0	2,122	5,500	1,713	2,000	2,000	2,000
01-413-210-042	Capital Equipment	17,495	0	0	0	0	0	0
TOTAL		25,887	5,951	13,950	3,316	4,912	8,950	7,950

GENERAL FUND EXPENDITURES

PUBLIC SAFETY

CONTRACTUAL SERVICES

2018 ACTUAL 2019 ACTUAL BUDGET 2020 BUDGET 06/30/2020 2020 PROJECTED EY 2020 PROPOSED 2021 PROPOSED 2021 BUDGET

ACCOUNT #	TITLE	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	BUDGET 2020	06/30/2020	2020 PROJECTED	EY 2020 PROPOSED	2021 PROPOSED	2021 BUDGET
01-413-160-005	Engineer Review	This is non-reimbursable for SDDL and zoning	5,358	1,385	10,000	612	1,225	5,000	3,500	
01-413-160-006	Engr. Site Inspections (Reimb)	This is reimbursable for SDDL and zoning - red clay and stan ab projects	35,639	20,278	15,000	25,878	30,000	35,000	35,000	
01-413-300-014	Legal	Ordinance Review and Legal Opinions - VPP review	12,966	3,785	10,000	2,493	3,000	5,000	5,000	
01-413-300-021	Telephone	Office and cell coverage	7,664	3,165	3,000	1,320	3,000	3,000	3,000	
01-413-300-025	Postage	This item includes daily mailings-certified mailing and two mass mailing per year - converting to mostly email correspondence	2,072	1,717	2,500	434	869	2,500	2,000	
01-413-300-029	Training	The State of PA and ICC have now required 60 CEU's for license renewals and there currently have not been any local classes to take so assuming there will be added travel expenses. In 2020 - COVID stopped all classes	3,258	4,632	6,000	420	500	6,000	6,000	
01-413-300-041	Advertising/Printing	Continue a more proactive education program for fire safety and quality of life issues thru hand outs etc. during inspections. Found free ones again this year	2,193	0	2,000	0	0	2,000	2,000	
01-413-300-042	Legal (Reimb)	Legal Fees Reimbursed through PSA	4,800	2,699	10,000	8,984	10,000	10,000	10,000	
01-413-300-043	HARB professional services	Fees associated with HARB Ordinance and Implementation	0	70	1,000	30	60	1,000	1,000	
01-413-300-045	Contracted Services	Emergency cleanup of blight on properties	0	0	0	0	0	10,000	0	
01-413-300-052	Liability Insurance	Pro-rated throughout departments and funds, codes share	5,640	4,479	4,500	2,960	4,500	4,500	4,500	
01-413-300-075	Vehicle Maintenance & Repairs	General vehicle activities-oil changes etc.	2,239	1,226	2,500	865	1,730	2,500	2,500	
TOTAL			81,829	43,457	66,500	43,997	54,864	86,500	74,500	

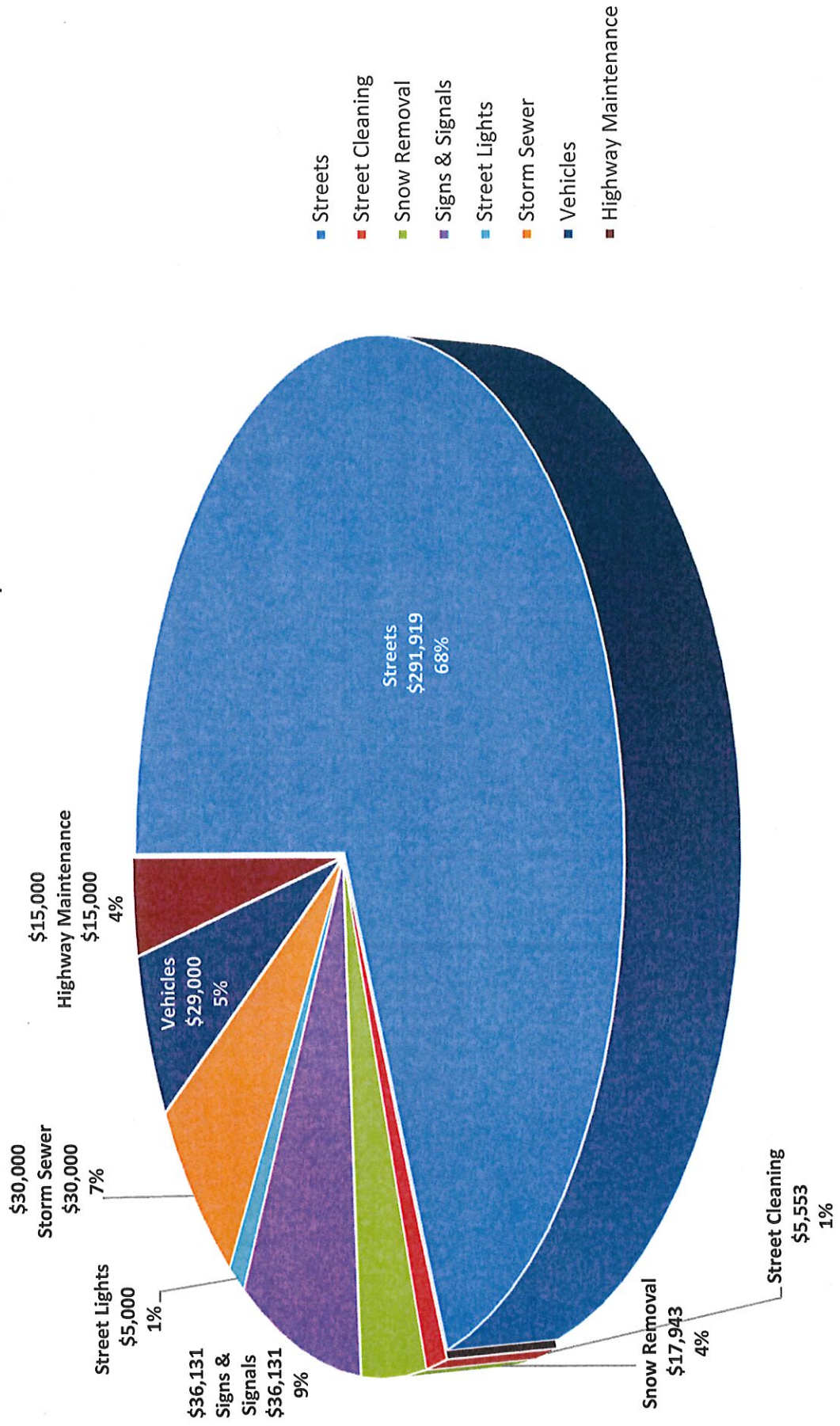
TOTAL CODES

445,173 388,713 431,838 222,064 396,007 448,001 433,077

TOTAL PUBLIC SAFETY

2,367,066 2,439,697 2,507,441 1,203,487 2,398,884 2,582,236 2,502,388

General Fund Public Works 2021 Proposed



	General Fund Staffing Detail Full-Time Equivalent										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
PUBLIC WORKS											
Public Works Director	1	1	1	1	1	1	1	1	1	1	1
Asst. Public Works Director	1	1	1	1	1	1	1	1	1	1	-
Public Works Admin	-	-	-	-	-	-	-	-	-	-	1
Street Foreman	1	1	1	1	1	1	1	1	1	1	1
Assistant Foreman	1	1	1	1	1	1	1	1	1	1	1
Wastewater Treat. Operator	1	1	1	1	1	1	1	1	1	1	2
Maintenance I/Treat. Opr.	1	1	1	1	1	1	1	1	1	1	0
Full Time	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.5	0.5	0.25
Part Time	-	-	-	-	-	-	-	-	-	-	-
Maintenance II/CDL	3	3	3	4	4	4	4	4	4	4	4
Maintenance II	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.5
Full Time	-	-	-	-	-	-	-	-	-	-	-
Part Time	-	-	-	-	-	-	-	-	-	-	-
Solid Waste-Recycling Coordinator	-	-	-	-	-	-	-	-	0.5	-	-
Part Time	-	-	-	-	-	-	-	-	-	-	-
Total Public Works	9.50	9.50	9.50	10.50	10.50	10.5	10.50	10.5	11.25	10.75	10.75

PUBLIC WORKS**STREETS****ACCOUNTS: 01.430**

Street Department activities include expenditures for street cleaning, snow removal, signs and signals maintenance, highway maintenance and construction, storm sewer, vehicle maintenance and street lights. A portion of street lights and street resurfacing activity is budgeted in the Liquid Fuels Fund.

Staff wages are allocated between the streets, street cleaning, snow removal, signs and signals maintenance, highway maintenance and construction, storm sewer, vehicle maintenance activities, and water and sewer repairs.

STREET CLEANING**ACCOUNTS: 01.431**

The Borough has a routine street sweeping program for area neighborhoods and a regular routine of street and sidewalk sweeping of downtown. All public works employees have been trained on the operation of the sweeping equipment.

SNOW REMOVAL**ACCOUNTS: 01.432**

Snow removal activity includes costs from clearing snow and ice from public streets and sidewalks.

SIGNS & SIGNALS**ACCOUNTS: 01.433**

All costs associated with installation, operation, and maintenance of traffic control devices including traffic signals, traffic signs, and pavement markings are included in this activity.

**PUBLIC WORKS
STREET LIGHTS
ACCOUNTS: 01.434**

Street lights, electrical costs, and maintenance repairs are accounted for in this activity. All maintenance repairs are completed by Borough staff. Electrical costs are allocated between the General Fund and the Liquid Fuels Fund for lights located on public streets only.

**STORM SEWERS
ACCOUNTS: 01.436**

All storm sewer thorough out the Borough are maintained by the Public Works staff.

**VEHICLES
ACCOUNTS: 01.437**

All costs associated with maintenance and repairs of the public works vehicles and equipment are included in this activity. Small minor repairs are done by Borough staff and an all major repairs are contracted out.

**HIGHWAY MAINTENANCE
ACCOUNTS: 01.438**

The Borough maintains all public streets and alleys through a preventive maintenance program.

**GENERAL FUND EXPENDITURES
PUBLIC WORKS**

ACCOUNT #	PERSONNEL SERVICES TITLE	DESCRIPTION	2018		2020		EY 2020		2021	
			ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	PROPOSED	Budget	
01-430-140-000	Streets - Wages	Public works employees	161,412	135,873	117,370	47,422	94,844	120,962	120,962	120,962
01-430-140-041	Downtown Project - Wages	Downtown cleanup wages	36,244	34,539	15,919	13,903	27,807	10,608	10,608	10,608
01-430-140-042	Public Works - P/T	Portion of A/P clerk's time for Public Works Invoicing and projects	7,279	14,297	10,978	5,906	11,812	11,364	11,364	11,364
01-430-140-043	Streets - Over Time Wages	Budgeted over time wages	28,544	25,534	22,700	7,336	18,000	22,700	22,700	15,000
01-430-150-006	Health Benefits/Medical	Premium, department co-pays and minus employee payroll deductions	77,256	64,192	45,975	23,079	46,158	40,764	40,764	40,764
01-430-150-007	Health Benefits/Disability	Employee short term and long term insurance premiums	3,344	3,392	1,392	1,161	2,322	1,392	1,392	1,392
01-430-150-008	Health Benefits/Life	Non-Uniform employee life insurance premiums	864	936	405	342	684	405	405	405
01-430-160-001	FICA	7.65% for social security and Medicare taxes, Borough Share	18,591	17,646	15,378	7,151	14,303	15,295	15,295	15,295
01-430-160-002	Unemployment Comp.	2.85% tax on the employees base wage of \$10,000	2,525	2,013	2,280	1,526	2,280	2,280	2,280	2,280
01-430-160-003	Workers Compensation	Worker's compensation insurance	17,150	14,180	14,834	13,947	14,834	15,498	15,498	15,498
TOTAL			353,209	312,601	247,231	121,774	233,044	241,269	241,269	233,569

COMMODITIES

01-430-210-026	Street Supplies	Drill bits, saw blades, shovels, rakes, hole saws, rags, misc. hardware, car wash soap, brushes, brooms, etc...	7,432	7,297	7,500	2,636	5,272	7,000	7,000	7,000
01-430-210-027	Office & Cleaning Supplies	1/3 of Borough Hall Office Supplies	2,863	4,622	2,200	1,063	2,105	2,100	2,100	2,100
01-430-210-031	Vehicle Fuel	Percentage of Public Works vehicles and equipment unleaded gas	11,760	15,911	13,000	3,109	6,218	10,000	10,000	10,000
01-430-210-032	Diesel Fuel	1/2 of diesel for trucks and equipment	6,435	6,650	5,700	1,798	3,596	4,500	4,500	4,500
01-430-210-038	Uniforms	1/3 t-shirts, pant rentals, sweatshirts, boots, safety equip, etc... split w/water & sewer	3,551	3,376	3,000	1,835	3,671	3,000	3,000	3,500
01-430-210-060	Minor Equipment	Misc small equipment replacements, two new computers (\$2000)	5,212	8,275	7,500	1,075	2,149	0	0	2,000
TOTAL			37,253	46,131	38,900	11,505	23,011	26,600	26,600	29,100

CONTRACTUAL SERVICES

01-430-300-013	Engineering	Misc. engineering review	14,379	112,955	100,000	24,762	40,000	2,000	2,000	2,000
01-430-300-021	Telephone	Cell phone (VZW), land lines VZW, internet & cable (Comcast).	4,451	3,846	3,500	4,183	8,366	6,500	6,500	6,500
01-430-300-029	Training	Locator training, roads scholar, confined space, trench/shoring refresh.	552	372	1,750	250	500	750	750	750
01-430-300-052	Liability Insurance	Allocated throughout departments and funds, public works share.	11,589	8,957	9,000	5,920	11,839	9,000	9,000	9,000
01-430-300-061	Utilities	Shop heating oil, electric, gas	10,497	6,081	10,000	3,497	6,994	8,000	8,000	8,000
01-430-300-073	Building Maintenance & Repairs	Contracted services for repairs to office and buildings unrelated to mechanical equipment.	9,102	11,942	10,000	820	1,640	0	0	3,000
TOTAL			50,570	144,163	134,250	39,432	69,339	26,250	26,250	29,250
TOTAL STREETS			441,032	502,866	420,381	172,711	325,393	294,119	294,119	291,919

**GENERAL FUND EXPENDITURES
PUBLIC WORKS**

STREET CLEANING

ACCOUNT #	PERSONNEL SERVICES TITLE	DESCRIPTION	2018		2019		2020		2020		2021	
			ACTUAL	ACTUAL	BUDGET	BUDGET	06/30/2020	PROJECTED	PROPOSED	Budget		
01-431-140-000	Street Cleaning - Wages	Public works employees wages allocated	8,780	12,182	4,467	1,628	3,256	4,593	3,256	4,593	4,593	4,593
01-431-140-001	St. Cleaning - Over Time Wages	No budget for 2021	0	4,101	0	0	0	0	0	0	0	0
TOTAL			8,780	16,283	4,467	1,628	3,256	4,593	3,256	4,593	4,593	4,593
COMMODITIES												
01-431-210-051	Vehicle Maintenance & Repairs	Brushes, normal maintenance	2,819	0	4,000	336	673	1,000	673	1,000	960	960
TOTAL			2,819	0	4,000	336	673	1,000	673	1,000	960	960
TOTAL STREET CLEANING			11,599	16,283	8,467	1,964	3,929	5,593	3,929	5,593	5,593	5,593

SNOW REMOVAL

PERSONNEL SERVICES			2018		2019		2020		2020		2021	
ACCOUNT #	TITLE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET	06/30/2020	PROJECTED	PROPOSED	Budget	Budget	Budget
01-432-140-000	Snow Removal - Wages	Public works employees prorated	3,402	5,090	11,614	5,933	11,867	11,943	11,943	11,943	11,943	11,943
01-432-140-001	Snow Removal - Over Time Wage	Budgeted over time wages for snow storms	0	6,917	0	0	0	1,000	1,000	1,000	1,000	1,000
TOTAL			3,402	12,006	11,614	5,933	11,867	12,943	12,943	12,943	12,943	12,943
COMMODITIES												
01-432-210-022	Maintenance Supplies	Road salt, calcium chloride (well stocked for 20/21 winter)	29,077	20,581	26,000	1,301	4,000	15,000	4,000	15,000	5,000	5,000
TOTAL			29,077	20,581	26,000	1,301	4,000	15,000	4,000	15,000	5,000	5,000
CONTRACTUAL SERVICES												
01-432-300-045	Contracted Services	Contractors for sidewalks shoveling and other snow removal tasks, including rentals	0	271	2,000	0	0	0	0	0	0	0
TOTAL			0	271	2,000	0	0	0	0	0	0	0
TOTAL SNOW REMOVAL			32,479	32,859	39,614	7,234	15,867	27,943	15,867	27,943	17,943	17,943

GENERAL FUND EXPENDITURES

PUBLIC WORKS

STREET SIGNS & SIGNALS

PERSONNEL SERVICES

ACCOUNT #	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 06/30/2020 BUDGET	EY 2020 PROJECTED	2021 PROPOSED	2021 BUDGET
01-433-140-000	Street Signs - Wages	1,172	2,181	6,254	2,920	5,839	6,431	6,431
	TOTAL	1,172	2,181	6,254	2,920	5,839	6,431	6,431

COMMODITIES

01-433-210-002	Supplies	587	673	1,000	488	976	1,000	1,000
01-433-210-020	Signs & Markings Purchased	9,852	21,986	25,000	3,284	25,000	25,000	25,000
	TOTAL	10,439	22,659	26,000	3,772	25,976	26,000	26,000

CONTRACTUAL SERVICES

01-433-300-003	Traffic Lights	1,369	1,300	1,000	591	1,182	1,200	1,200
01-433-300-004	Traffic Lights Repairs	2,471	10,964	2,500	-5,478	0	2,500	2,500
	TOTAL	3,840	12,264	3,500	-4,887	1,182	3,700	3,700
	TOTAL SIGNS & SIGNALS	15,451	37,105	35,754	1,805	32,997	36,131	36,131

STREET LIGHTS

CONTRACTUAL SERVICES

01-434-300-045	Street Light Maintenance	9,697	3,109	2,500	3,288	6,000	6,500	5,000
	TOTAL	9,697	3,109	2,500	3,288	6,000	6,500	5,000
	TOTAL STREET LIGHTS	9,697	3,109	2,500	3,288	6,000	6,500	5,000

STORM SEWER

PERSONNEL SERVICES

01-436-140-004	Storm Sewers - Wages	0	0	0	0	0	0	0
	TOTAL	0	0	0	0	0	0	0

CONTRACTUAL SERVICES

01-436-300-045	Storm Sewer Services	7,405	7,427	65,713	1,102	35,713	30,000	30,000
	TOTAL	7,405	7,427	65,713	1,102	35,713	30,000	30,000
	TOTAL STORM SEWERS	7,405	7,427	65,713	1,102	35,713	30,000	30,000

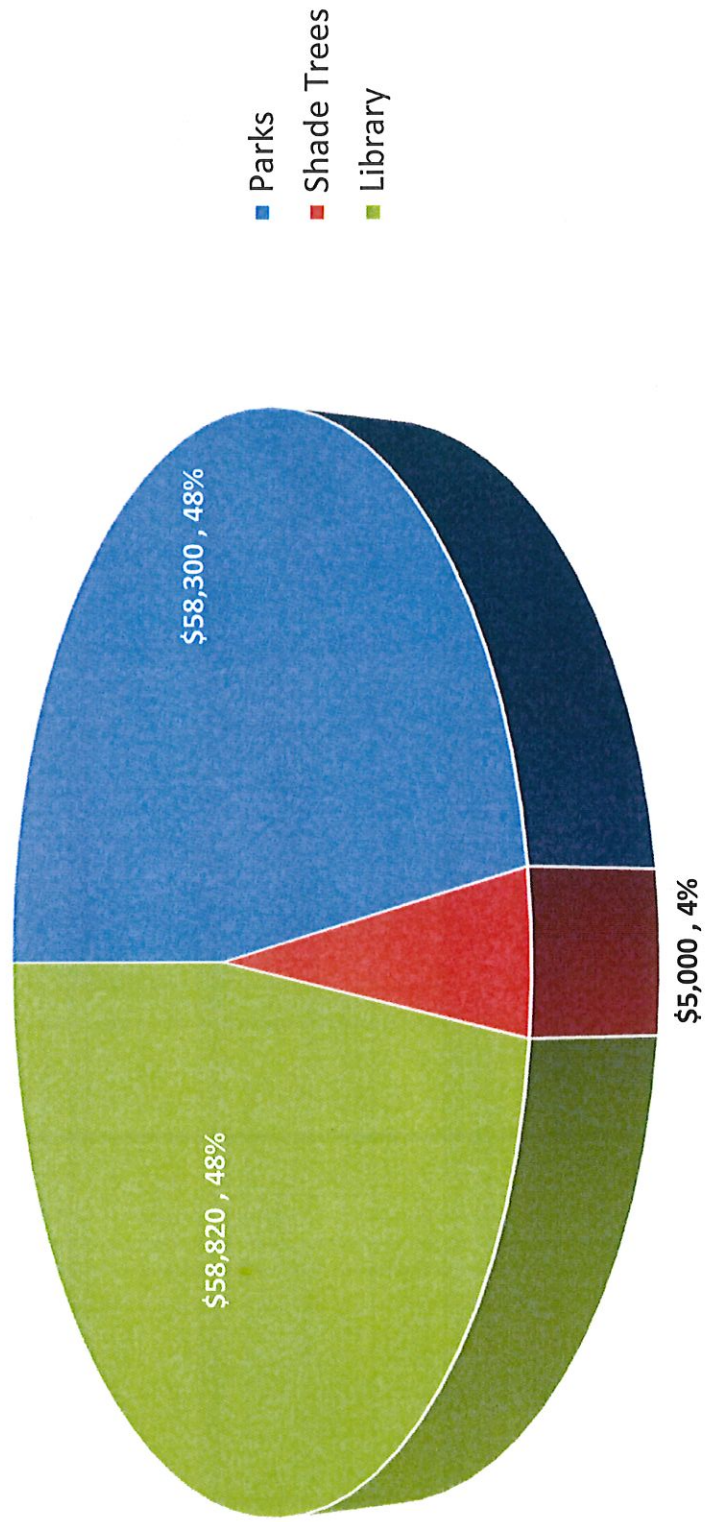
**GENERAL FUND EXPENDITURES
PUBLIC WORKS**

VEHICLES	ACCOUNT #	COMMODITIES TITLE	DESCRIPTION	2018		2019		2020		2020		2021	
				ACTUAL	BUDGET	ACTUAL	BUDGET	06/30/2020	PROJECTED	PROPOSED	Budget		
	01-437-210-051	Vehicle Parts	Parts for repairs, tires, filters, oil, brakes, etc...	10,888	12,000	6,863	12,000	2,662	5,324	10,000	10,000	10,000	10,000
		TOTAL		10,888	12,000	6,863	12,000	2,662	5,324	10,000	10,000	10,000	10,000
		CONTRACTUAL SERVICES											
	01-437-300-016	Vehicle Maintenance & Repairs	Contracted repairs, inspections, maintenance	19,336	18,000	28,484	18,000	954	8,000	15,000	15,000	15,000	15,000
		TOTAL		19,336	18,000	28,484	18,000	954	8,000	15,000	15,000	15,000	15,000
		TOTAL VEHICLES		30,224	30,000	35,347	30,000	3,616	13,324	25,000	25,000	25,000	25,000

HIGHWAY MAINTENANCE	ACCOUNT #	COMMODITIES	DESCRIPTION	2018		2019		2020		2020		2021	
				ACTUAL	BUDGET	ACTUAL	BUDGET	06/30/2020	PROJECTED	PROPOSED	Budget		
	01-438-210-024	Maintenance Supplies	Cold patch, asphalt, hotmix, chip, 2A, 2B, stone dust, etc...	14,895	13,000	27,924	13,000	1,617	3,000	15,000	15,000	15,000	15,000
		TOTAL		14,895	13,000	27,924	13,000	1,617	3,000	15,000	15,000	15,000	15,000
		CONTRACTUAL SERVICES											
	01-438-300-037	Maintenance & Repairs	Supplemental paving and patching not covered by LF (\$20,000) Install new guiderail on Penn (\$20,000)	10,000	40,000	0	40,000	0	0	40,000	40,000	40,000	0
		TOTAL		10,000	40,000	0	40,000	0	0	40,000	40,000	40,000	0
		TOTAL HIGHWAY MAINT.		24,895	53,000	27,924	53,000	1,617	3,000	55,000	55,000	15,000	15,000

		TOTAL PUBLIC WORKS		572,782	662,939	655,428	193,338	436,223	480,286	426,546	426,546	426,546	426,546
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General Fund Recreation 2021 Proposed



**RECREATION
PARKS****ACCOUNTS: 01.454**

Maintenance of Borough owned open space is provided by Street Department personnel. The cost of the service is budgeted in the parks activity. In addition, contributions are budgeted for KAPA (Kennett Area Park Authority) and KAPRB (Kennett Area Parks & Recreation Board). The Borough also pays for the annual audit of KAPA financial records. KAPA owns and maintains the operations for the Anson B. Nixon Park and KAPRB organizes and oversees planned recreational activities for youth in the community.

SHADE TREE**ACCOUNTS: 01.455**

The Borough maintains shade trees located in the Borough public right-of-ways. Maintenance services are provided by an independent contractor.

LIBRARY**ACCOUNTS: 01.456**

The Borough contributes to the Kennett Library annually. Borough Council will vote whether or not to pay its "fair share" to the Library for 2020.

GENERAL FUND EXPENDITURES

RECREATION

PARKS

COMMODITIES

ACCOUNT #	TITLE	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 06/30/2020 PROJECTED	EY 2020 PROJECTED	2021 PROPOSED	2021 BUDGET
01-454-210-051	Maintenance Supplies	Port-a-pottys at Pennock Park	2,836	2,360	2,300	425	850	2,300	2,300
TOTAL			2,836	2,360	2,300	425	850	2,300	2,300

CONTRIBUTION

01-454-500-004	Contribution / KAPRB	Annual contribution to the Kennett Area Parks and Recreation Board for the programming/maintenance of Pennock Field. (paid quarterly)	17,500	17,500	17,500	4,375	17,500	17,500	17,500
01-454-500-041	Contribution / KAPA	Annual contribution paid to KAPA for programming and maintenance of ABN Park (paid quarterly)	30,654	38,561	35,000	9,356	38,000	35,000	35,000
01-454-500-042	Contribution/KASC	Annual contribution to Kennett Area Senior Center	0	2,500	2,500	2,500	2,500	2,500	2,500
01-454-500-043	Contribution/TMACC	Annual Contribution to Transportation Management Association of Chester County	0	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL			48,154	59,561	56,000	17,231	59,000	56,000	56,000
TOTAL PARKS			50,990	61,920	58,300	17,656	59,850	58,300	58,300

SHADE TREES

CONTRACTUAL SERVICES

01-454-300-070	Contracted Services	Annual tree trimming program, purchase of new street trees and training for Commission members.	3,795	1,640	5,000	1,000	4,000	5,000	5,000
TOTAL			3,795	1,640	5,000	1,000	4,000	5,000	5,000
TOTAL SHADE TREES			3,795	1,640	5,000	1,000	4,000	5,000	5,000

LIBRARY

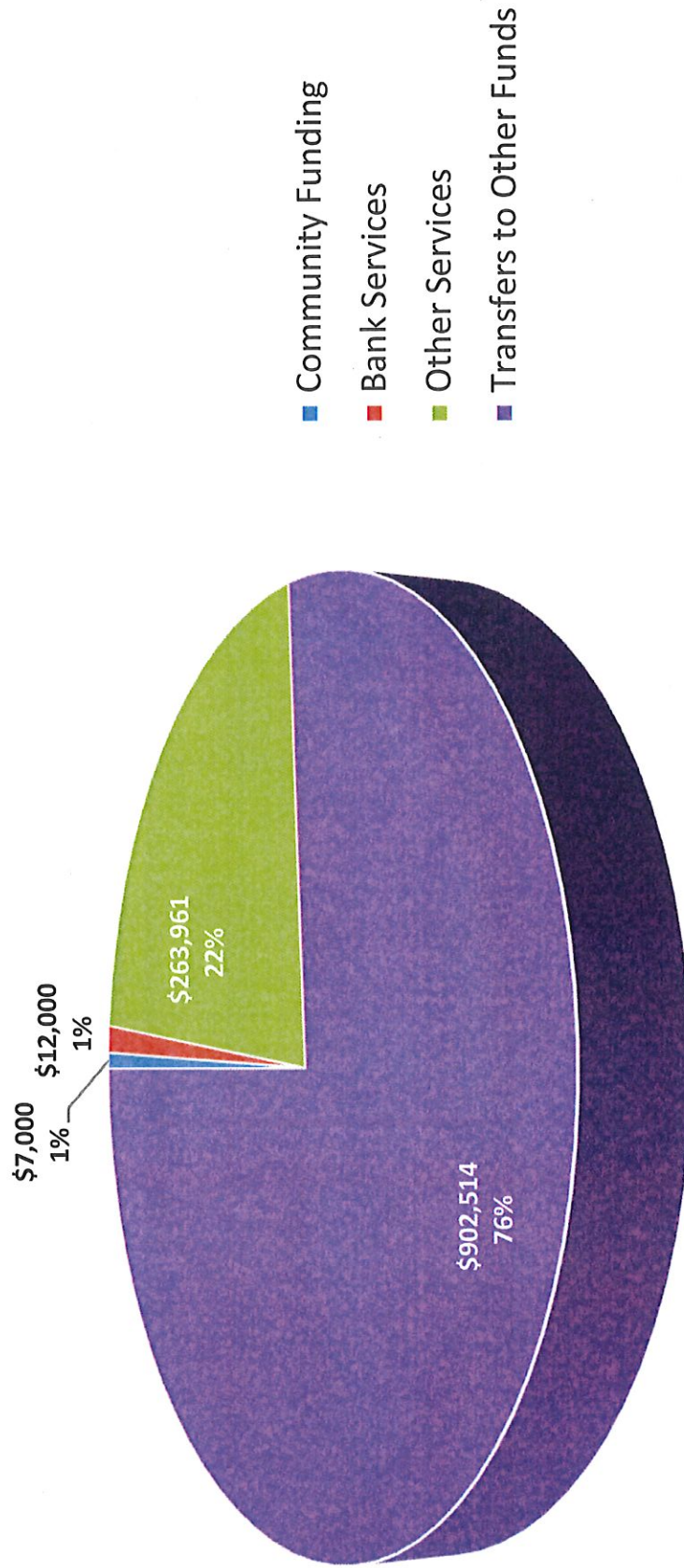
CONTRIBUTION

01-456-500-040	Library	Annual contribution paid to Library meeting Fair Share (paid quarterly)	57,000	60,270	58,820	14,705	58,820	58,820	58,820
TOTAL			57,000	60,270	58,820	14,705	58,820	58,820	58,820
TOTAL LIBRARY			57,000	60,270	58,820	14,705	58,820	58,820	58,820

TOTAL RECREATION

TOTAL RECREATION			111,785	123,830	122,120	33,361	122,670	122,120	122,120
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General Fund
Non-Departmental 2021 Proposed



**NON-DEPARTMENTAL
OTHER
ACCOUNTS: 01.468**

Refunds and contributions for other civic organizations.

**BANK SERVICES
ACCOUNTS: 01.472**

Bank service charges are recorded from the monthly bank statements.

**OTHER SERVICES
ACCOUNTS: 01.487**

The employee benefit account budget funds to support both the Uniformed and Non-Uniformed Pension Plans. This expenditure is off-set by a State grant which must be utilized as a pension plan contribution. An employee reimbursement account is included in the Other Services activity and represents payments received by terminated employees who choose to pay for Borough group health insurance benefits through CORBA. A special employee fund is budgeted in the Other Services activity for the Borough Manager to use for Borough employees who perform outstanding job performance.

**TRANSFERS
ACCOUNTS: 01.492**

Other Financing activities include transfer to the General Capital Improvement Fund. The General Capital Improvement Fund transfer covers the annual 2016 General Obligations Note payments, loan for new Street Lights, and matching funds for capital projects.

**GENERAL FUND EXPENDITURES
NON-DEPARTMENTAL**

OTHER
CONTRACTUAL SERVICES

ACCOUNT #	TITLE	DESCRIPTION	2018	2019	2020	2020	EY 2020	2021	2021	
			ACTUAL	ACTUAL	BUDGET	BUDGET	PROJECTED	PROPOSED	Budget	
01-468-300-043	Refunds	Refunds for overpayments/errors for utility bills/credit card payment taken for park reservations and forward payments KAPA	265	-25	500	500	0	0	500	
	TOTAL		265	-25	500	500	0	0	500	
COMMUNITY FUNDING										
01-468-500-030	Civic Contribution	additional/new contributions to organizations added by FC 11/16/20	0	0	0	0	0	0	0	
01-468-500-037	State Grant/Mainstreet	No budget for 2021	0	0	0	0	0	0	0	
01-468-500-033	County Grant/Open Space	Façade improvement grants, none budgeted for 2021	0	0	0	0	0	0	0	
01-468-500-038	Penn Prime Grant	No budget for 2021	0	0	0	0	0	0	0	
01-468-500-035	Gateway Grant	No budget for 2021	0	0	0	0	0	0	0	
01-468-500-036	Red Clay Contribution	No budget for 2021	0	0	0	0	0	0	0	
	TOTAL		0	0	0	0	0	0	6,500	
TOTAL OTHER			265	-25	500	500	0	0	500	7,000

BANK SERVICES

01-472-300-090	Bank Fees	Fees charged for banking activities including Lockbox Services	997	2,246	12,000	12,000	5,623	10,000	12,000
	TOTAL		997	2,246	12,000	12,000	5,623	10,000	12,000
TOTAL BANK SERVICES			997	2,246	12,000	12,000	5,623	10,000	12,000

OTHER SERVICES

01-487-000-006	Non-Uniform Pension	Borough contribution for non-uniformed employees	150,962	170,008	176,764	176,764	0	176,764	202,341
01-487-000-001	Uniform Pension	Borough contribution for uniformed employees	95,565	99,719	68,555	68,555	0	68,555	59,870
01-487-000-002	Employee Benefit Reimb.	COBRA expenses reimbursed by participants	0	0	0	0	0	0	0
01-487-000-003	Special Employee Fund	Employee recognition program	0	0	1,351	1,351	0	0	0
01-487-000-004	COVID-19 Expenses	Expenses as a direct result of COVID-19	0	0	0	0	5,926	10,000	1,750
01-487-000-005	Reserve	Reserve budgeted to meet target	0	0	0	0	0	0	0
	TOTAL		246,527	269,727	246,670	246,670	5,926	255,319	263,961
TOTAL OTHER SERVICES			246,527	269,727	246,670	246,670	5,926	255,319	263,961

GENERAL FUND EXPENDITURES
NON-DEPARTMENTAL

ACCOUNT #	TRANSFER TO OTHER FUNDS TITLE	DESCRIPTION	2018		2019		2020		2020		2021	
			ACTUAL	ACTUAL	BUDGET	BUDGET	06/30/2020	PROJECTED	PROPOSED	Budget		
01-492-000-030	Capital Improvement Fund Debt	Debt service payments on GO Bonds refinanced in 2016, and street light loan	386,581	280,168	301,757	0	416,717	411,187	411,187	411,187		
01-492-000-030	Capital Improvement Fund	Public Works capital requests	0	53,947	243,950	0	63,600	228,500	228,500	228,500		
01-492-000-051	Emergency Management Fund	Funds transferred to EM to support EMS commission Fair Share (1 mills)	209,423	293,231	251,000	136,383	251,000	251,000	251,000	251,000		
01-492-000-051	Emergency Management Fund	Additional transfer required to balance EMS Fund	0	134,833	45,231	0	135,236	11,827	11,827	11,827		
TOTAL			596,003	762,179	841,938	136,383	866,553	902,514	902,514	902,514		
TOTAL TRANSFERS			596,003	762,179	841,938	136,383	866,553	902,514	902,514	902,514		
TOTAL NON-DEPARTMENTAL			843,792	1,034,127	1,101,109	147,931	1,131,872	1,178,975	1,178,975	1,185,475		
TOTAL GF OPERATING EXPENDITURES			4,316,207	4,566,748	4,361,537	1,899,047	4,369,057	4,499,540	4,499,540	4,412,477		
TOTAL GF NON-OPERATING EXPENDITURES			269,143	390,319	739,483	73,668	399,482	597,200	597,200	620,426		
TOTAL GENERAL FUND EXPENDITURES			4,567,850	4,957,066	5,080,020	1,965,040	4,747,539	5,075,740	5,075,740	5,011,902		

BOROUGH OF KENNETT SQUARE

WATER FUND

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WATER FUND

The Water Fund provides potable water to residential, commercial and industrial customers in the Borough of Kennett Square and to a limited number of customers in Kennett Township and East Marlborough Township. Water rates are established by Borough Council and are competitive with rates charged by surrounding municipal water authorities and local governments.

Borough Public Works personnel are cross-trained and provide operation and maintenance activities for the Water Department. In addition, the Borough administrative staff administers utility billings and monitors water finances. The use of General Fund personnel for these activities helps control the cost of water for Borough residents.

For 2021 Water Fund Highlights, please refer to Budget Presentation in Tab 2 of the Budget Binder

SUMMARY OF WATER FUND REVENUES & EXPENDITURES

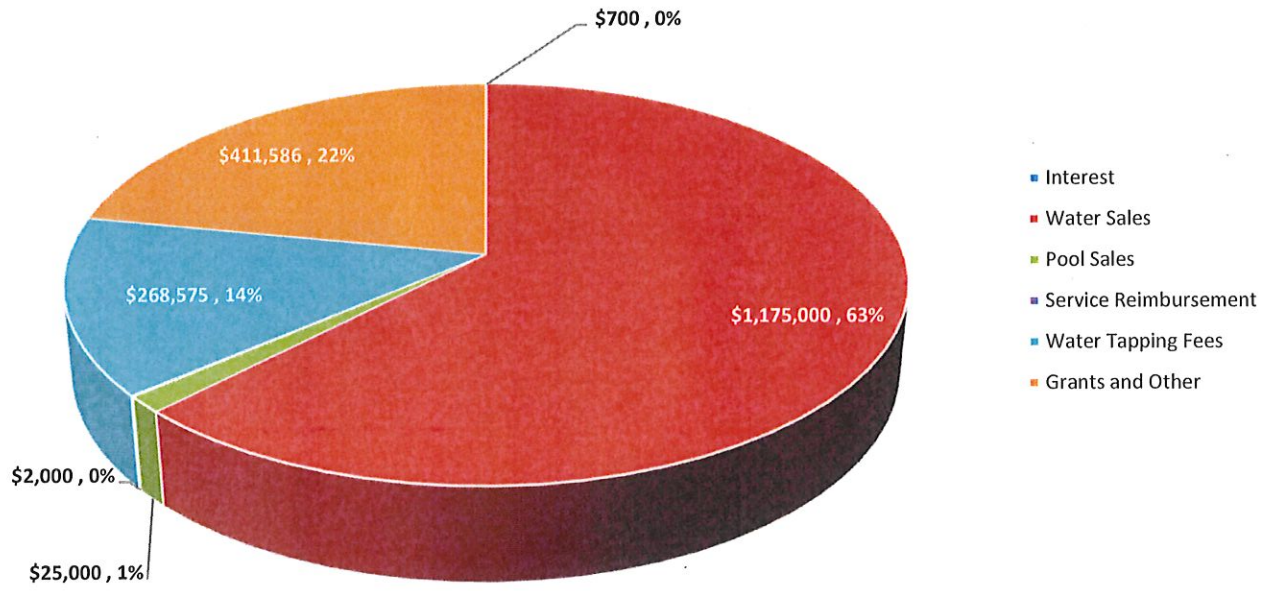
REVENUES

ACCOUNT #	TITLE	2018	2019	2020	2020	2020	EY 2020	2021
		ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	Budget	Budget
378	INTEREST/RENTS	121	1,392	3,500	585	700	700	700
378	CHARGES FOR SERVICES	1,397,219	1,242,095	1,408,274	600,155	1,371,500	1,371,500	1,470,575
363	GRANTS	0	0	0	0	0	0	343,299
393	PROCEEDS FROM DEBT	0	0	0	0	0	0	0
399	FUND BALANCE	0	0	0	0	0	0	68,287
TOTAL REVENUES		1,397,341	1,243,486	1,411,774	600,740	1,372,200	1,372,200	1,882,861

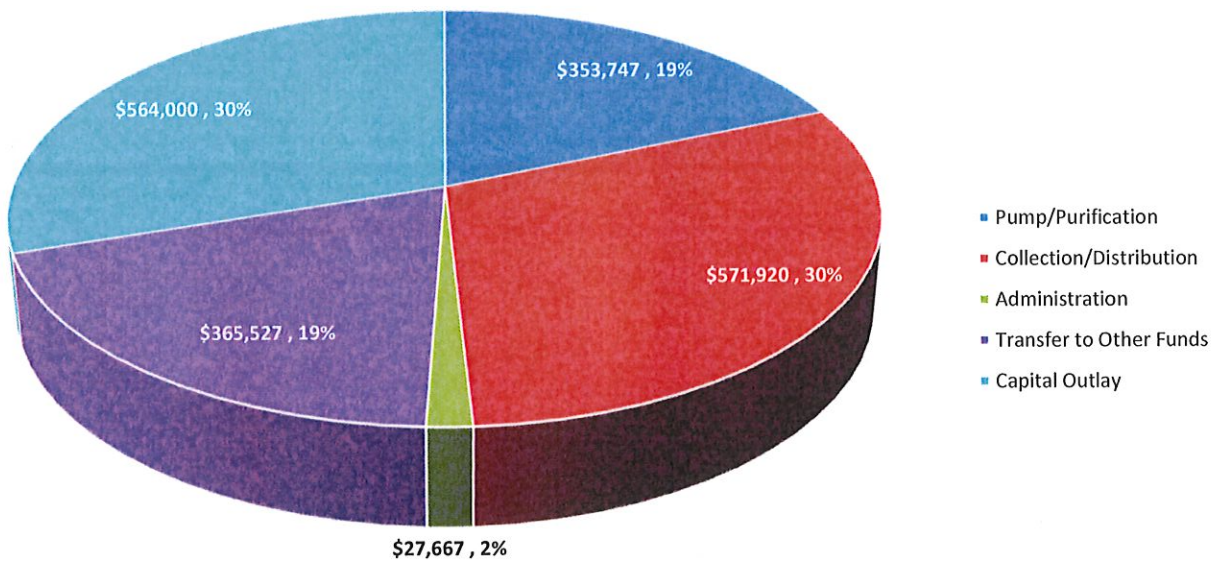
EXPENDITURES

ACCOUNT #	TITLE	2018	2019	2020	2020	2020	EY 2020	2021
		ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	Budget	Budget
447	PUBLIC WORKS	698,132	813,136	905,449	360,064	706,343	706,343	925,667
449	ADMINISTRATION	65,208	63,703	31,150	19,061	27,786	27,786	27,667
448	NON-DEPARTMENTAL	195,618	324,532	375,026	141,985	366,845	366,845	365,527
495	CAPITAL OUTLAY	11,122	8,258	100,150	0	56,600	56,600	564,000
TOTAL EXPENDITURES		970,079	1,209,629	1,411,774	521,110	1,157,575	1,157,575	1,882,861

2021 Proposed Water Revenues



2021 Proposed Water Expenditures



**BOROUGH OF KENNETT SQUARE
WATER FUND
WATER RATES**

CHARGES FOR SERVICES

Water Department revenues are generated through water user fees. The Borough of Kennett Square water rate structure is as follows:

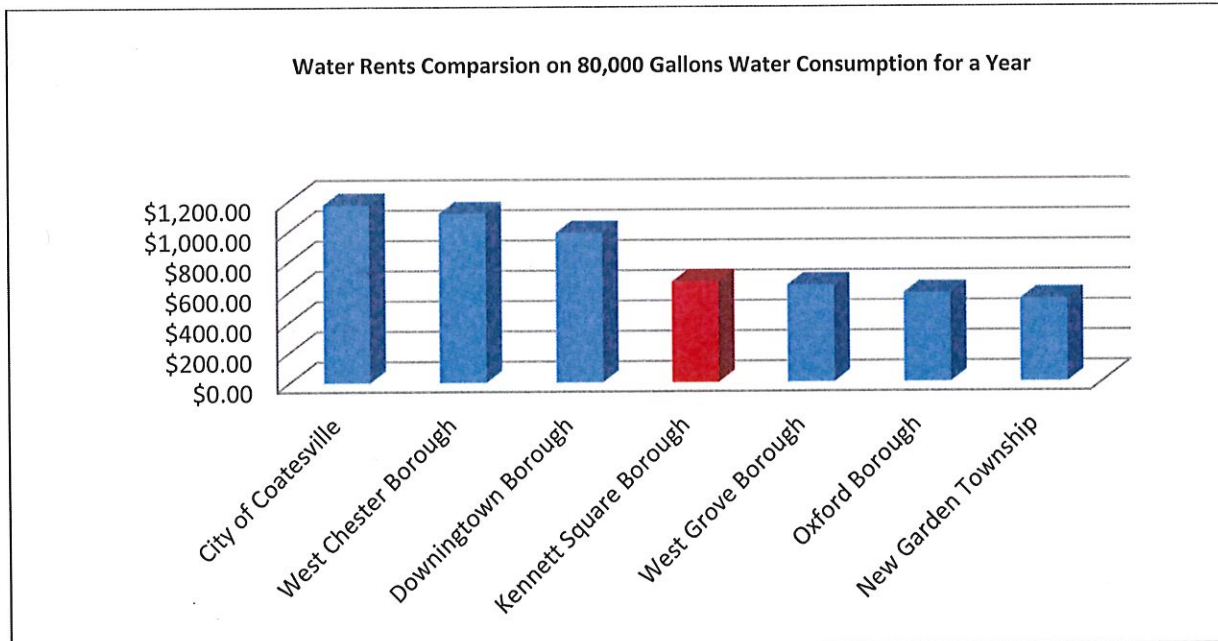
Minimum Bill	\$73.93 /per quarter	(5,000 gal.)
Excess	\$7.12/1,000 gallons	

The average Borough water customer (consuming 80,000 gal./year) will be billed \$722.92/year.

2021 water rates are competitive with rates charged in neighboring municipalities. The chart compares Borough water rates with surrounding municipalities for the customer using 80,000/gal of water per year.

**WATER FEE COMPARISON BASED ON 80,000 GALLONS
CONSUMPTION PER YEAR**

City of Coatesville/PA Am. Water Works	\$1,175.28 per year
West Chester/Aqua America	\$1,116.53 per year
Downingtown Borough	\$988.00 per year
Kennett Square Borough (with proposed \$60 credit)	\$662.92 per year
West Grove Borough	\$639.84 per year
Oxford Borough	\$586.00 per year
New Garden Twp./Chester Water Authority	\$547.04 per year



WATER FUND REVENUES

ACCOUNT #	INTEREST/RENTS TITLE	DESCRIPTION	2018		2020		EY 2020		2021	
			ACTUAL	ACTUAL	BUDGET	BUDGET	PROJECTED	PROPOSED	Budget	Budget
06-341-000-06	Interest Earnings	Capital Improvement Accounts, Water Project Account	121	1,392	3,500	585	700	700	700	700
TOTAL			121	1,392	3,500	585	700	700	700	700

CHARGES FOR SERVICES

06-378-000-06	Water Sales	Water revenues from meter readings, including credits at \$.15 per quarter per customer	1,308,490	1,210,105	1,162,833	569,036	1,133,500	1,175,000	1,175,000	1,175,000
06-378-001-06	Pool Sales	Pool water sold in bulk to trucking company	23,367	19,899	25,000	100	20,000	25,000	25,000	25,000
06-378-002-06	Service Reimbursements	New installation, meters, etc... paid by customers for services and/or equipment	2,346	641	2,000	0	0	2,000	2,000	2,000
06-378-100-06	Water Tapping Fees	75 StanAb	63,016	11,451	218,441	11,019	218,000	268,575	268,575	268,575
TOTAL			1,397,219	1,242,095	1,408,274	600,155	1,371,500	1,470,575	1,470,575	1,470,575

GRANTS

06-363-000-06	H2O Grant	No Budget for 2021	0	0	0	0	0	0	0	0
06-353-000-06	County Grant	No Budget for 2021	0	0	0	0	0	0	0	0
06-363-100-06	CFA Grant	Small water system grant for South Street water main	0	0	0	0	0	343,299	343,299	343,299
TOTAL			0	0	0	0	0	343,299	343,299	343,299

PROCEEDS FROM DEBT

06-393-101-00	Proceeds from Short Term L	No Budget for 2021	0	0	0	0	0	0	0	0
TOTAL			0	0	0	0	0	0	0	0

FUND BALANCE

06-399-000-06	Fund Balance Forward	(used to balance budget from reserves)	0	0	0	0	0	0	0	68,287
TOTAL			0	0	0	0	0	0	0	68,287

TOTAL WATER REVENUES			1,397,341	1,243,486	1,411,774	600,740	1,372,200	1,814,574	1,882,861
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**WATER FUND EXPENDITURES
PUBLIC WORKS**

PUMP/PURIFICATION

ACCOUNT #	PERSONNEL SERVICES TITLE	DESCRIPTION	2018		2019		2020		EY 2020		2021	
			ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	PROPOSED	Budget			
06-447-140-001	Wages	Full and part time employees prorated	77,286	91,484	108,978	44,080	88,161	106,763	106,763	106,763	106,763	
06-447-140-043	Wages O/T	Overtime for on call and water system emergencies	0	0	7,500	0	0	7,500	7,500	7,500		
06-447-150-006	Health Benefits/Medical	Medical and Dental Insurance plus co-pays less payroll deduction	20,105	27,460	39,288	11,772	23,545	29,002	29,002	29,002		
06-447-150-007	Health Benefits/Disability	Short Term/SunLife and Long Term Insurance / Reliance Standard	0	0	1,083	0	0	1,000	1,000	1,000		
06-447-150-008	Health Benefits/Life	Life Insurance / Reliance Standard	0	0	284	0	0	267	267	267		
06-447-160-001	FICA	7.65% of Salaries and Wages	5,865	6,831	8,911	3,003	6,005	8,741	8,741	8,741		
06-447-160-003	Worker's Compensation	Portion of premium from Water	6,395	5,285	5,528	5,198	5,528	5,775	5,775	5,775		
TOTAL			109,651	131,059	171,572	64,053	123,239	159,048	159,048	159,048		

COMMODITIES

06-447-210-022	Chemical Supplies	Orthophosphate, sodium hypochlorite, salt for softening	21,348	20,268	23,000	9,759	19,518	21,000	21,000	21,000
06-447-210-023	Equipment Supplies	Tubing, KOP kit, pump parts, Fire Pump work and test, meter certs.	4,382	2,090	9,000	738	1,476	4,000	4,000	4,000
06-447-210-030	Misc. Supplies	C/2 reagents, vials, test strips, calibration blanks, lab supplies	2,024	2,743	2,500	703	1,405	2,500	2,500	2,500
06-447-210-038	Uniforms	1/3 t-shirts, pant rentals, sweatshirts, boots, safety equipment etc... split w/streets & sewer also	3,472	3,776	4,500	1,948	3,897	4,000	4,000	4,000
TOTAL			31,225	28,876	39,000	13,148	26,296	31,500	31,500	31,500

CONTRACTUAL SERVICES

06-447-300-013	Engineering	Update tapping fees, update ordinance, Risk and Resilience Plan (\$5K), \$100K GIS and evaluation	9,261	12,600	20,000	5,651	10,000	20,000	20,000	120,000
06-447-300-014	Legal Fees	Update tapping fees, update ordinance	912	1,085	3,000	0	0	3,000	3,000	3,000
06-447-300-029	Training	Water operator training, ceu's, locator training	863	710	2,000	95	190	2,000	2,000	2,000
06-447-300-050	Liability Insurance	2021 Premium	20,452	16,887	16,200	10,655	21,310	16,200	16,200	16,200
06-447-300-061	Utilities	Well and towers electric and telephone, 1/3 Swiftreach, internet	17,877	17,770	25,000	6,957	13,915	16,000	16,000	16,000
06-447-300-073	Maintenance and Building Repairs	Repairs to building - misc.	0	3,741	5,000	0	0	0	0	1,000
06-447-300-076	Maintenance Services	Contracted services; calibrations, well test, electrical repairs, transfer switch etc.	7,704	3,598	12,000	450	7,000	5,000	5,000	5,000
TOTAL			57,069	56,392	83,200	23,808	52,415	62,200	62,200	163,200

TOTAL PUMP/PURIFICATION

TOTAL			197,945	216,327	293,772	101,010	201,950	252,748	252,748	353,748
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**WATER FUND EXPENDITURES
PUBLIC WORKS**

**COLLECTION/DISTRIBUTION
PERSONNEL SERVICES**

ACCOUNT #	TITLE	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 06/30/2020 PROJECTED	2021 PROPOSED	2021 Budget
06-448-140-041	Wages	Full and part time employees prorated	78,725	86,808	120,228	49,855	118,406	118,406
06-448-140-043	Wages O/T	Overtime for water emergencies and on call	0	3,917	18,850	96	18,850	18,850
06-448-150-006	Health Benefits/Medical	Medical and Dental Insurance plus co-pays less payroll deduction	20,093	27,583	40,245	11,813	30,750	30,750
06-448-150-007	Health Benefits/Disability	Short Term/Sun/Life and Long Term Insurance /Reliance Standard	0	0	1,091	0	1,007	1,007
06-448-150-008	Health Benefits/Life	Life Insurance/Reliance Standard	0	0	292	0	274	274
06-448-160-001	FICA	7.65% of Salaries and Wages	5,865	6,458	9,771	3,209	9,632	9,632
TOTAL			104,683	124,766	190,477	64,973	178,920	178,920

COMMODITIES

06-448-210-024	Laboratory Testing	Contracted lab work; local limits, daily weekly and monthly testing, new Permit testing	5,881	7,332	7,500	4,010	10,000	8,000
06-448-210-030	Supplies	Repair clamps, fittings, tapping saddles, corps, curb stops, hydrant paint & markers	4,257	5,842	12,700	450	900	7,000
06-448-210-031	Meters/Accessories	Water meters, yokes, touch pads, freeze plates (most reimbursable) and water meter replacement program contuing .1/3 security camera	48,896	22,083	45,000	6,563	20,000	20,000
TOTAL			59,034	35,258	65,200	11,023	35,000	35,000

CONTRACTUAL SERVICES

06-448-300-067	Water Purchase	CWA 200K gpd	263,067	253,895	270,000	135,211	270,421	278,000
06-448-300-071	Maintenance & Repairs	Contracted services for repair leaks, repair/replace hydrants, leak audit, install new services (reimbursed), AC Schultes Well test, Utility Service Tank Maint(\$15,585.10 + \$31,926.54)	71,688	177,919	80,000	47,848	80,000	75,000
TOTAL			334,755	431,814	350,000	183,058	350,421	353,000

CAPITAL OUTLAY

06-448-300-050	Minor Equipment	Replacement of any failed equipment, small pumps, generator, etc...	1,715	4,971	6,000	0	5,000	5,000
TOTAL			1,715	4,971	6,000	0	5,000	5,000

TOTAL PUBLIC WORKS

500,187 596,809 611,677 259,054 504,393 496,920 571,920

698,132 813,136 905,449 360,064 706,343 749,667 925,667

WATER FUND EXPENDITURES
ADMINISTRATION

ACCOUNT #	CONTRACTUAL SERVICES TITLE	DESCRIPTION	2018		2020		EY 2020		2021	
			ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	PROPOSED	Budget	
06-449-300-011	Accounting Services	Auditing Fee (split 1/4 between Finance, Water, Sewer, and Parking), Payroll Fees (split 1/3 between Finance, Water, and Sewer)	15,254	9,081	9,650	5,551	10,350	9,667	9,667	9,667
06-449-300-021	Telephone	Cell phones and land lines associated with Water Fund	8,941	2,625	3,500	1,968	3,936	4,000	4,000	4,000
06-449-300-025	Postage	1/2 water & sewer billing, 1/3 newsletter	5,520	1,786	5,000	416	1,500	4,000	4,000	1,000
06-449-300-046	Dues/Memberships	PA DEP Annual fees, and memberships	0	10,735	12,000	10,366	11,000	12,000	12,000	12,000
06-449-300-091	Refunds	Sales and transfers reimbursed for water bill min. paid in advance	1,034	982	1,000	761	1,000	1,000	1,000	1,000
06-449-300-092	Non-Uniform Pension	Calculation done by auditors for pension obligations	34,459	38,494	0	0	0	0	0	0
TOTAL			65,208	63,703	31,150	19,061	27,786	30,667	27,786	27,667
TOTAL ADMINISTRATION			65,208	63,703	31,150	19,061	27,786	30,667	27,667	27,667

**WATER FUND EXPENDITURES
NON-DEPARTMENTAL**

ACCOUNT #	DEBT SERVICE TITLE	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 06/30/2020	EY 2020 PROJECTED	2021 PROPOSED	2021 Budget
06-448-900-000	Principal	Year 3 of Repayment of Loan from Sewer Fund (\$375,000 over 5 years)	0	75,000	75,000	0	75,000	75,000	75,000
06-448-900-011	Interest on Debt	No budget for 2021	0	0	0	0	0	0	0
06-448-900-012	Short Term Loan	No budget for 2021	0	0	0	0	0	0	0
06-448-900-012	Bank Charges	No budget for 2021	2,395	4,860	0	0	0	0	0
06-448-900-013	Reserve	Budgeted reserve	0	0	61,845	0	61,845	0	0
		TOTAL	2,395	79,860	136,845	0	136,845	75,000	75,000

TRANSFER TO OTHER FUNDS

06-492-000-001	Transfer to General Fund	Allocated charges to the Water Fund that are paid out of the General Fund for shared costs	193,223	244,672	238,181	141,985	230,000	290,527	290,527
06-492-000-030	Transfer to General Capital Fund	Allocated charges to the Water Fund that are paid out of the General Capital Fund for shared costs	0	0	0	0	0	0	0
		TOTAL	193,223	244,672	238,181	141,985	230,000	290,527	290,527
		TOTAL NON-DEPARTMENTAL	195,618	324,532	375,026	141,985	366,845	365,527	365,527

CAPITAL OUTLAY

06-495-741-006	Equipment	33% of exmark mower (\$5K) and skid steer (\$19K)	0	0	18,900	0	0	21,000	24,000
06-495-743-006	Vehicles	33% of pickup truck (\$20K) lifigale and plow	4,676	0	61,250	0	56,600	17,000	20,000
06-495-745-006	Infrastructure	Hydrant replacement (\$20K), [radio reads (\$325,000) removed], [Linden St pump update (\$500,000) removed], South St Water Main (\$500K)	6,447	8,258	20,000	0	0	345,000	520,000
		TOTAL CAPITAL OUTLAY	11,122	8,258	100,150	0	56,600	383,000	564,000

TOTAL WATER OPERATING EXPENDITURES

			898,173	1,160,632	1,175,780	508,897	1,016,004	1,097,861	1,170,861
		TOTAL WATER NON-OPERATING EXPENDITURES	71,907	48,997	235,995	12,214	141,571	431,000	712,000
		TOTAL WATER EXPEND.	970,079	1,209,629	1,411,774	521,110	1,157,575	1,528,861	1,882,861

General Fund Costs Allocated Across General, Water, Sewer and Parking Funds to Support Transfers							
	Original Budget	General	Water	Sewer	Parking	Solid Waste	
Transfer for Lockbox Costs			10.00%	40.00%	40.00%	0.00%	10.00%
01.472.300.090	Bank Charges	\$ 12,000.00	\$ 1,200.00	\$ 4,800.00	\$ 4,800.00	\$ -	\$ 1,200.00
	Total	\$ 12,000.00	\$ 1,200.00	\$ 4,800.00	\$ 4,800.00	\$ -	\$ 1,200.00
Transfer to GF for Allocated Expenditures							
Administration			24.00%	30.00%	30.00%	13.00%	3.00%
01.400.140.000	Salary - Manager	\$ 111,651.53	\$ 26,796.37	\$ 33,495.46	\$ 33,495.46	\$ 14,514.70	\$ 3,349.55
01.400.140.004	Wages - Administration	\$ 104,793.12	\$ 25,150.35	\$ 31,437.94	\$ 31,437.94	\$ 13,623.11	\$ 3,143.79
01.400.140.045	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.400.150.006	Health Benefits/Medical	\$ 45,282.62	\$ 10,867.83	\$ 13,584.79	\$ 13,584.79	\$ 5,886.74	\$ 1,358.48
01.400.150.007	Health Benefits/Disability	\$ 1,861.86	\$ 446.85	\$ 558.56	\$ 558.56	\$ 242.04	\$ 55.86
01.400.150.008	Health Benefits/Life	\$ 612.00	\$ 146.88	\$ 183.60	\$ 183.60	\$ 79.56	\$ 18.36
01.400.160.001	FICA	\$ 16,558.02	\$ 3,973.92	\$ 4,967.40	\$ 4,967.40	\$ 2,152.54	\$ 496.74
01.400.160.002	Unemployment	\$ 855.00	\$ 205.20	\$ 256.50	\$ 256.50	\$ 111.15	\$ 25.65
01.400.160.003	Workers Compensation	\$ 1,715.00	\$ 411.60	\$ 514.50	\$ 514.50	\$ 222.95	\$ 51.45
01.400.300.010	Consit. Services	\$ 85,000.00	\$ 20,400.00	\$ 25,500.00	\$ 25,500.00	\$ 11,050.00	\$ 2,550.00
01.400.300.012	Computer Services	\$ 7,500.00	\$ 1,800.00	\$ 2,250.00	\$ 2,250.00	\$ 975.00	\$ 225.00
01.400.300.015	Econ Development & Strat Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 375,829.14	\$ 90,198.99	\$ 112,748.74	\$ 112,748.74	\$ 48,857.79	\$ 11,274.87
Finance			24.00%	30.00%	30.00%	13.00%	3.00%
01.402.140.001	Salary - Finance	\$ 128,971.08	\$ 30,953.06	\$ 38,691.32	\$ 38,691.32	\$ 16,766.24	\$ 3,869.13
01.402.140.045	Longevity	\$ 3,636.55	\$ 872.77	\$ 1,090.96	\$ 1,090.96	\$ 472.75	\$ 109.10
01.402.150.006	Health Benefits/Medical	\$ 19,498.14	\$ 4,679.55	\$ 5,849.44	\$ 5,849.44	\$ 2,534.76	\$ 584.94
01.402.150.007	Health Benefits/Disability	\$ 1,195.40	\$ 286.90	\$ 358.62	\$ 358.62	\$ 155.40	\$ 35.86
01.402.150.008	Health Benefits/Life	\$ 288.00	\$ 69.12	\$ 86.40	\$ 86.40	\$ 37.44	\$ 8.64
01.402.160.004	FICA	\$ 11,013.85	\$ 2,643.32	\$ 3,304.15	\$ 3,304.15	\$ 1,431.80	\$ 330.42
01.402.160.002	Unemployment	\$ 570.00	\$ 136.80	\$ 171.00	\$ 171.00	\$ 74.10	\$ 17.10
01.402.160.003	Workers Compensation	\$ 105.00	\$ 25.20	\$ 31.50	\$ 31.50	\$ 13.65	\$ 3.15
01.402.300.012	Computer Services	\$ 13,000.00	\$ 3,120.00	\$ 3,900.00	\$ 3,900.00	\$ 1,690.00	\$ 390.00
01.402.300.029	Training	\$ 1,000.00	\$ 240.00	\$ 300.00	\$ 300.00	\$ 130.00	\$ 30.00
01.402.300.046	Dues/Memberships	\$ 3,500.00	\$ 840.00	\$ 1,050.00	\$ 1,050.00	\$ 455.00	\$ 105.00
01.402.300.051	Liability Insurance	\$ 3,600.00	\$ 864.00	\$ 1,080.00	\$ 1,080.00	\$ 468.00	\$ 108.00
	Total	\$ 186,378.02	\$ 44,730.72	\$ 55,913.40	\$ 55,913.40	\$ 24,229.14	\$ 5,591.34
Municipal Building			29.50%	29.50%	29.50%	9.50%	2.00%
01.409.210.026	Maintenance Supplies	\$ 1,500.00	\$ 442.50	\$ 442.50	\$ 442.50	\$ 142.50	\$ 30.00
01.409.300.021	Telephones	\$ 9,000.00	\$ 2,655.00	\$ 2,655.00	\$ 2,655.00	\$ 855.00	\$ 180.00
01.409.300.045	Contracted Services	\$ 6,000.00	\$ 1,770.00	\$ 1,770.00	\$ 1,770.00	\$ 570.00	\$ 120.00
01.409.300.052	Liability Insurance	\$ 9,900.00	\$ 2,920.50	\$ 2,920.50	\$ 2,920.50	\$ 940.50	\$ 198.00
01.409.300.061	Utilities	\$ 8,000.00	\$ 2,360.00	\$ 2,360.00	\$ 2,360.00	\$ 760.00	\$ 160.00
01.409.300.073	Building Maintenance & Repairs	\$ 49,500.00	\$ 14,602.50	\$ 14,602.50	\$ 14,602.50	\$ 4,702.50	\$ 990.00
01.409.700.050	Minor Equipment	\$ 2,000.00	\$ 590.00	\$ 590.00	\$ 590.00	\$ 190.00	\$ 40.00
01.400.210.010	Office Supplies	\$ 4,000.00	\$ 1,180.00	\$ 1,180.00	\$ 1,180.00	\$ 380.00	\$ 80.00
	Total	\$ 89,900.00	\$ 26,520.50	\$ 26,520.50	\$ 26,520.50	\$ 8,540.50	\$ 1,798.00
Police			50%	0%	0%	50%	0%
01.410.140.043	Wages - Clerical	\$ 107,607.09	\$ 53,803.54	\$ -	\$ -	\$ 53,803.54	\$ -
01.410.140.045	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 107,607.09	\$ 53,803.54	\$ -	\$ -	\$ 53,803.54	\$ -
Streets			30.00%	30.00%	30.00%	8.00%	2.00%
01.430.300.021	Telephones	\$ 6,500.00	\$ 1,950.00	\$ 1,950.00	\$ 1,950.00	\$ 520.00	\$ 130.00
01.430.300.029	Training	\$ 750.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 60.00	\$ 15.00
01.430.300.052	Liability Insurance	\$ 9,000.00	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ 720.00	\$ 180.00
01.430.300.061	Utilities	\$ 8,000.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 640.00	\$ 160.00
01.430.300.073	Building Maintenance & Repairs	\$ 3,000.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 240.00	\$ 60.00
01.437.210.051	Vehicle Parts	\$ 10,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 800.00	\$ 200.00
01.437.300.016	Vehicle Maintenance & Repairs	\$ 15,000.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 1,200.00	\$ 300.00
	Total	\$ 52,250.00	\$ 15,675.00	\$ 15,675.00	\$ 15,675.00	\$ 4,180.00	\$ 1,045.00
01.438.210.024	Maintenance Supplies	\$ 15,000.00	\$ 4,999.50	\$ 5,001.00	\$ 4,999.50	\$ -	\$ -
Other Services			30.00%	30.00%	30.00%	10.00%	
01.487.000.000	Non-uniform Pension	\$ 202,341.00	\$ 179,539.85	\$ 9,771.92	\$ 9,771.92	\$ 3,257.31	\$ -
Debt Service			30.00%	30.00%	30.00%	10.00%	
	Debt Service on PW Facility	\$ 109,916.07	\$ 32,974.82	\$ 32,974.82	\$ 32,974.82	\$ 10,991.61	\$ -
	Debt Service on Boro Hall (22% of debt serv)	\$ 47,073.32	\$ 14,122.00	\$ 14,122.00	\$ 14,122.00	\$ 4,707.33	\$ -
			61.85%	14.90%	9.16%	9.74%	4.35%
	Debt Service on 600 S Broad Street	\$ 87,301.00	\$ 54,000.00	\$ 13,000.00	\$ 8,000.00	\$ 8,500.00	\$ 3,801.00
	Total	\$ 244,290.39	\$ 101,096.82	\$ 60,096.82	\$ 55,096.82	\$ 24,198.94	\$ 3,801.00
	Total	\$ 1,285,595.63	\$ 517,764.93	\$ 290,527.38	\$ 285,525.88	\$ 167,067.22	\$ 24,710.21

BOROUGH OF KENNETT SQUARE

SEWER FUND

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2021 Proposed Sewer Revenues Chart and Expenditures Chart	9.3
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SEWER FUND

The Borough of Kennett Square Wastewater Treatment Plant (WWTP) is located at 660 West South Street in Kennett Township. The WWTP is rated to treat an average daily flow of 1.1 million gallons per day (mdg) in accordance with the Pennsylvania Department of Environmental Protection (PADEP) National Pollutant Discharge Elimination System (NPDES) Permit No. PA0024058. The WWTP provides secondary treatment and discharges treated effluent to the west branch of the Red Clay Creek. The effluent receives preliminary treatment consisting of grit removal and a fine screen. Parallel treatment processes follow including anoxic tanks newly installed along with other upgrades to remove total Nitrogen, oxidation ditches, final clarification, ultra-violet (UV) disinfection and post aeration. The remaining sludge is aerobically digested dewatered through a 1.5 meter belt filter press, and disposed at the SECCRA landfill.

The Borough has inter-municipal agreements with both Kennett and New Garden Townships to provide sewer services. New Garden Township is in the process of selling their system to Aqua and a new agreement with Aqua has not been finalized at this time to treat their allocated flow of 100,000 gallons.

The WWTP went through a substantial upgrade in 2000 leaving only a few of the original structures in service. Minor modifications were performed in 2003 to further improve the operation of the plant. The Total Nitrogen upgrade completed in 2019 reused older structures previously abandoned during the 2000 upgrade as well as constructed and added new equipment. The plant is operating up to the standards of the NPDES Permit which requires the Borough to implement a Municipal Industrial Pretreatment Program (MIPP). The MIPP was implemented in the third quarter of 1993 and is designed to regulate industrial discharges to the Borough WWTP in accordance with U. S. Environmental Protection Agency (USEPA) General Pretreatment Regulations 40 CFR, Part 403. The Borough has contracted Arro Engineering to administer the program.

Kennett Township adopted an inter-jurisdictional agreement with the Borough requiring them to amend, or adopt, a sewer use ordinance including MIPP standards matching the Borough standards. New Garden Township elected not to have the same agreement; the Borough will treat the entire Township effluent as one user within the MIP Program.

For 2021 Sewer Fund Highlights, please refer to Budget Presentation in Tab 2 of the Budget Binder.

SUMMARY OF SEWER FUND REVENUES & EXPENDITURES

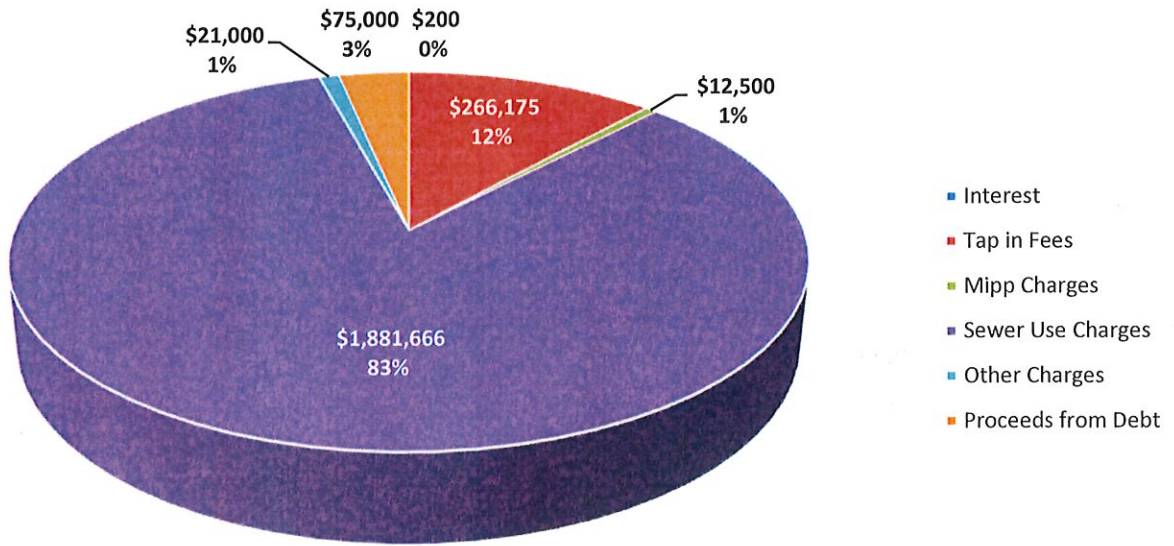
REVENUES

ACCT #	ACCOUNT	2018	2019	2020	2020	EY 2020	2021
		ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	Budget
364	INTEREST/RENTS	193	4,948	4,500	145	200	200
341	CHARGES FOR SERVICES	2,324,748	2,634,028	2,088,827	878,621	2,157,140	2,181,541
340	GRANTS	0	0	0	0	0	0
393	PROCEEDS FROM DEBT	0	2,508	75,000	0	75,000	75,000
399	FUND BALANCE FORWARD	0	0	188,323	0	188,323	0
TOTAL REVENUES		2,324,941	2,641,484	2,356,650	878,765	2,420,663	2,256,741

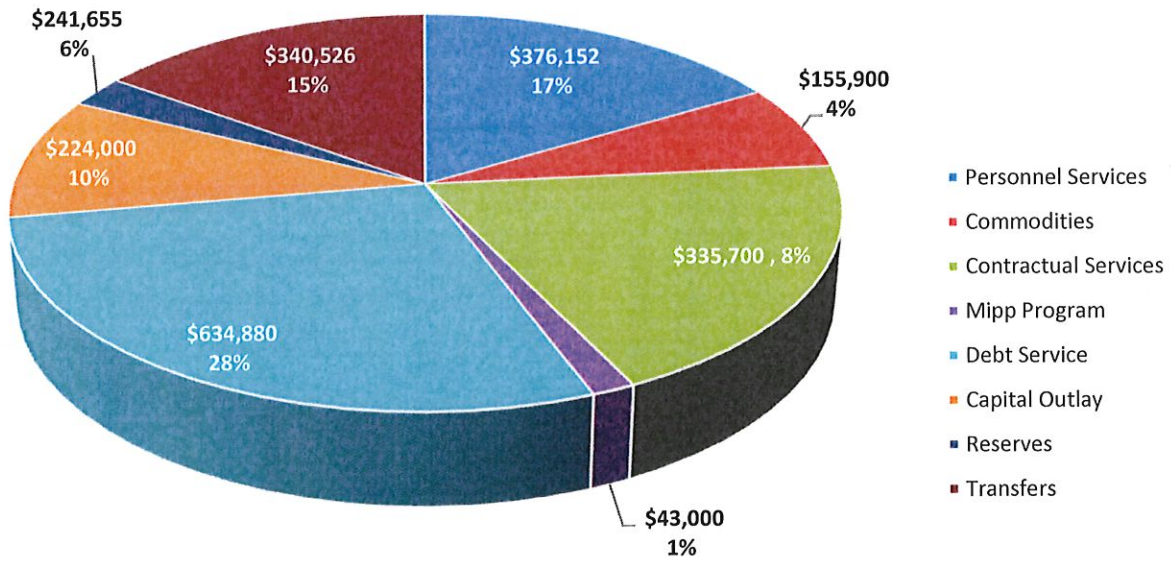
EXPENDITURES

ACCT #	ACCOUNT	2018	2019	2020	2020	EY 2020	2021
		ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	Budget
429	PUBLIC WORKS	904,936	893,454	953,609	367,945	750,286	966,138
429	MIPP PROGRAM	22,272	21,487	43,000	6,412	17,824	33,500
429	NON-DEPARTMENTAL	937,583	1,269,579	1,099,891	824,910	1,036,711	1,033,103
495	CAPITAL OUTLAY	57,379	0	260,150	13,070	281,600	224,000
TOTAL EXPENDITURES		1,922,170	2,184,520	2,356,650	1,212,338	2,086,422	2,256,741

2021 Proposed Sewer Revenues



2021 Proposed Sewer Expenditures



**BOROUGH OF KENNETT SQUARE
WATER FUND
WATER RATES**

CHARGES FOR SERVICES

Water Department revenues are generated through water user fees. The Borough of Kennett Square water rate structure is as follows:

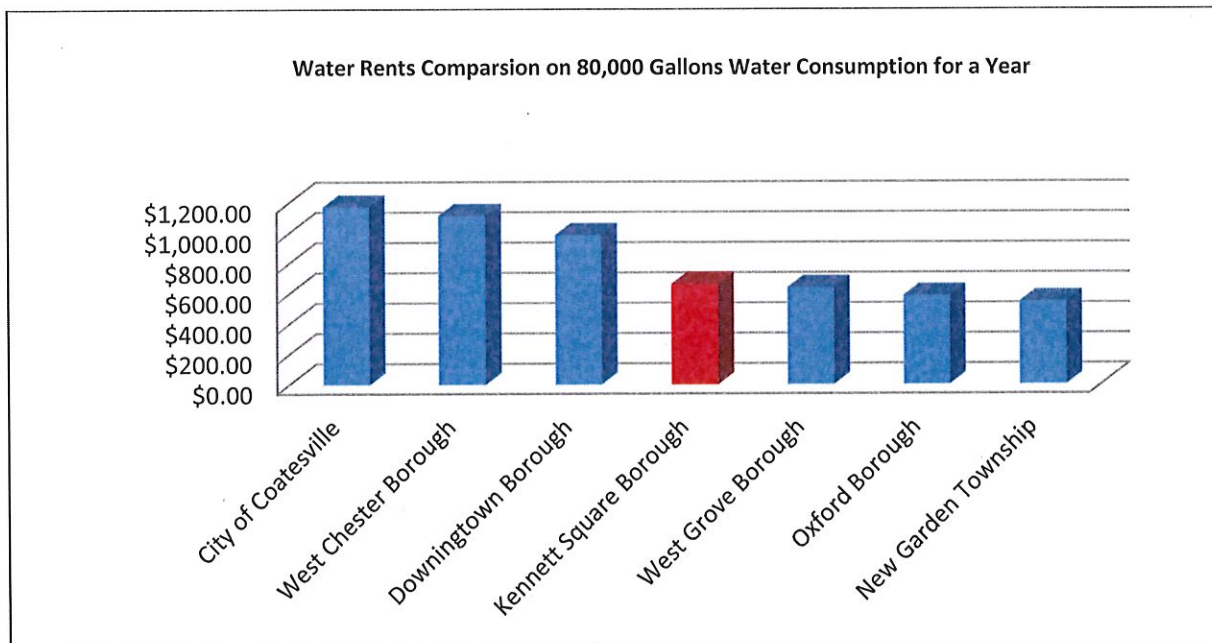
Minimum Bill	\$73.93 /per quarter	(5,000 gal.)
Excess	\$7.12/1,000 gallons	

The average Borough water customer (consuming 80,000 gal./year) will be billed \$722.92/year.

2021 water rates are competitive with rates charged in neighboring municipalities. The chart compares Borough water rates with surrounding municipalities for the customer using 80,000/gal of water per year.

**WATER FEE COMPARISON BASED ON 80,000 GALLONS
CONSUMPTION PER YEAR**

City of Coatesville/PA Am. Water Works	\$1,175.28 per year
West Chester/Aqua America	\$1,116.53 per year
Downingtown Borough	\$988.00 per year
Kennett Square Borough (with proposed \$60 credit)	\$662.92 per year
West Grove Borough	\$639.84 per year
Oxford Borough	\$586.00 per year
New Garden Twp./Chester Water Authority	\$547.04 per year



SEWER FUND REVENUES

ACCOUNT #	INTEREST / RENTS TITLE	DESCRIPTION	2018	2019	2020	2020	2020	2021	2021	
			ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	PROPOSED	Budget	
08-341-000-08	Interest	Capital & sewer projects	193	4,948	4,500	145	200	200	200	
		TOTAL	193	4,948	4,500	145	200	200	200	
CHARGES FOR SERVICES										
08-364-000-08	Tapping Fee - Borough	75 StanAb	35,792	2,237	136,457	6,711	136,500	167,775	167,775	
08-364-100-08	Tapping Fee-Kennett Township	Kennett Gateway (114 total, 35 in 2021) plus misc. 9 new connections	35,792	503,325	0	0	0	150,000	98,400	
08-364-200-08	Tapping Fee-New Garden Twp	No new connection anticipated	0	0	0	0	0	0	0	
08-364-300-08	MIPP Charges	Fees for industrial users, restaurants etc	0	12,525	12,370	6,470	12,940	12,500	12,500	
08-364-400-08	MIPP Special Charges	Fines for violations of SUC and WWC permits	0	0	0	0	0	200	200	
08-364-500-08	Sewer Use Charges	Charges for services in Kennett Boro (Prior charges not broken out between Twp's)	2,221,096	1,198,952	1,200,000	568,206	1,090,700	1,150,000	1,136,666	
08-364-510-08	Sewer Use Charges - Kennett TWP	Charges for services in Kennett TWP	0	727,885	675,000	183,808	720,000	675,000	720,000	
08-364-520-08	Sewer Use Charges - New Garden TWP	Charges for services in New Garden TWP (to be purchased by aqua Nov 20, anticipate less discharge)	0	163,415	40,000	103,977	180,000	25,000	25,000	
08-364-501-08	Charges (Reimbursable)	Sewer connections	12,725	1,237	0	0	0	1,000	1,000	
08-364-600-08	Hauled In Waste Charges	Income from receiving septage from contractor	19,342	24,453	25,000	9,449	17,000	20,000	20,000	
		TOTAL	2,324,748	2,634,028	2,088,827	878,621	2,157,140	2,201,475	2,181,541	
GRANTS										
08-353-000-08	County Grant (CDBG/CRP)	No Budget for 2021	0	0	0	0	0	0	0	
		TOTAL	0	0	0	0	0	0	0	
PROCEEDS FROM DEBT										
08-391-000-00	Gen Obligation Notes	No Budget for 2021	0	2,508	0	0	0	0	0	
08-393-101-08	Short Term Note	Loan payment from Water Fund	0	0	75,000	0	75,000	75,000	75,000	
		TOTAL	0	2,508	75,000	0	75,000	75,000	75,000	
FUND BALANCE FORWARD										
08-399-000-08	Fund Balance Forward	Reserves used to balance budget	0	0	188,323	0	188,323	0	0	
		TOTAL	0	0	188,323	0	188,323	0	0	
		TOTAL SEWER REVENUES	2,324,941	2,641,484	2,356,650	878,765	2,420,663	2,276,675	2,256,741	

SEWER FUND EXPENDITURES
PUBLIC WORKS

WASTEWATER COL. & TREAT		PERSONNEL SERVICES									
ACCOUNT #	TITLE	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	06/30/2020	EY 2020	2021 PROPOSED	2021 BUDGET	2021 Budget	
08-429-140-000	Wages-Treatment	Wages and longevity	101,667	114,818	122,891	54,076	108,163	116,992	116,992	116,992	
08-429-140-042	Wages-Collection	Wages and longevity	85,728	90,297	149,141	51,870	103,740	143,636	143,636	143,636	
08-429-140-043	Wages-O/T	Over time for holiday plant operations and on call emergencies	30,372	36,127	26,350	16,483	32,967	26,350	26,350	26,350	
08-429-150-006	Health Benefits/Medical	Health and Dental Ins premiums plus co-pay reimbursements less employee contributions, dental premiums inc and health	79,914	68,414	81,198	29,663	59,325	55,945	55,945	55,945	
08-429-150-007	Health Benefits/Disability	Employees short term and long term insurance premium for sewer plant employees	2,551	2,186	2,242	1,096	2,192	1,904	1,904	1,904	
08-429-150-008	Life Insurance	Non-uniform employee life insurance premium for sewer plant employees	576	624	567	288	576	495	495	495	
08-429-160-001	FICA	7.65% for social security and medicare taxes, Borough share for sewer plant employees	19,640	18,136	21,958	8,485	16,971	21,086	21,086	21,086	
08-429-160-002	Unemployment Compensation	2.85% tax on the employees base wage of \$10,000 for sewer plant employees	1,821	1,995	1,995	1,201	1,995	1,995	1,995	1,995	
08-429-160-003	Workers Compensation	Covers sewer plant employees wokers compensation costs	8,575	7,091	7,417	6,974	13,948	7,749	7,749	7,749	
TOTAL			330,834	339,688	413,759	170,137	339,866	376,152	376,152	376,152	

COMMODITIES										
ACCOUNT #	TITLE	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	06/30/2020	EY 2020	2021 PROPOSED	2021 BUDGET	2021 Budget
08-429-210-011	Office & Cleaning Supplies	Janitor and supplies for WWTP	2,641	1,509	3,000	503	1,007	1,500	1,500	1,500
08-429-210-022	Chemicals	Sodium hypochlorite, alum, lime, gaseous chlorine	55,896	74,005	60,000	28,453	56,906	60,000	60,000	60,000
08-429-210-024	Laboratory Testing	Contracted lab work, local limits, PPS, Form 43, daily and weekly's, new Permit testing (\$6000)	52,824	44,207	45,000	12,392	33,000	51,000	51,000	51,000
08-429-210-025	Laboratory Supplies & Equipment	TSS filters, ph standards, chlorine reagents, sample bottles, pH probe, DO probe, etc...	6,081	3,065	4,000	5,252	9,000	7,000	7,000	7,000
08-429-210-031	Vehicle Fuel	Public works vehicles and equipment unleaded gas	3,263	2,629	2,500	854	1,707	2,000	2,000	2,000
08-429-210-032	Diesel Fuel	1/2 of diesel for trucks and equipment plus generators and pumps	5,924	5,526	6,000	1,798	3,596	4,000	4,000	4,000
08-429-210-038	Uniforms	1/3 t-shirts, pant rentals, sweatshirts, boots, safety equip, etc... split w/streets & water also	3,334	4,017	3,500	1,949	3,897	3,500	3,500	3,500
08-429-210-050	Maintenance Supplies	Degreaser, lubricants, rags, Pipe and supplies	4,169	3,705	20,000	1,601	5,000	5,000	5,000	5,000
08-429-210-051	Vehicle Maintenance	Public works vehicle repairs and maintenance	6,641	3,199	2,000	349	698	2,000	2,000	2,000
08-429-210-052	Maintenance & Repair to Equip.	Contracted services for quarterly calibrations, maintenance, infrared testing, generator services	43,132	35,294	35,000	7,049	14,098	20,000	20,000	20,000
TOTAL			184,106	177,356	181,000	60,200	128,909	156,000	156,000	156,500

**SEWER FUND EXPENDITURES
PUBLIC WORKS**

ACCOUNT #	CONTRACTUAL SERVICES TITLE	DESCRIPTION	2018 ACTUAL		2020 BUDGET		2020 PROJECTED		2021 PROPOSED		2021 Budget
			2018 ACTUAL	2019 ACTUAL	2020 BUDGET	06/30/2020	EY 2020	2021	2021		
08-429-300-011	Accounting Services	Auditing Fee (split 1/4 between Finance, Water, Sewer, and Parking), Payroll Fees (split 1/3 between Finance, Water, and Sewer)	15,254	9,081	9,650	5,551	10,340	9,667	9,667	9,667	9,667
08-429-300-012	Computer Services	Hardware and Software support and training, upgrades	3,421	0	0	0	0	5,000	5,000	5,000	5,000
08-429-300-013	Engineering	update tapping fees (\$8k) and NPDES Permitting (\$3500), sewer evaluation (\$100K)	22,871	20,846	8,000	5,602	15,000	11,500	11,500	11,500	111,500
08-429-300-014	Legal	update tapping fees and NPDES Permitting (\$500)	1,878	12,696	3,000	1,818	6,000	3,500	3,500	3,500	3,500
08-429-300-020	Alarm / One Call	PA One Call fees, 1/3 swiftreach	1,719	2,392	2,000	821	1,643	2,000	2,000	2,000	2,000
08-429-300-021	Telephone	Cell phone and land lines, internet, public works garage and borough hall expenses	9,160	7,099	9,000	2,249	4,497	5,000	5,000	5,000	5,000
08-429-300-025	Postage	1/3 newsletter, 1/2 w & s billing	4,812	1,316	5,000	38	1,500	2,000	2,000	2,000	500
08-429-300-029	Training	CEU's, operator training	1,407	690	1,500	135	270	1,500	1,500	1,500	1,500
08-429-300-040	Advertising/Printing	Canva - split	0	2,015	0	0	500	120	120	120	120
08-429-300-041	Refunds	Sales and transfers reimbursed for sewer bill in advance	4,288	538	2,000	227	453	750	750	750	1,000
08-429-300-046	Dues/Memberships	Dues, Memberships, and Annual Fees for professional organizations	2,298	3,222	2,000	888	2,500	2,000	2,000	2,000	2,500
08-429-300-052	Liability Insurance	Prorated throughout all departments and funds	30,987	25,081	25,200	16,575	33,149	25,200	25,200	25,200	25,200
08-429-300-061	Utilities	Electric costs for WWTP and pump stations	98,645	83,726	100,000	42,269	84,539	90,000	90,000	90,000	90,000
08-429-300-064	Sludge Disposal	Sludge disposal at SECCRA with 5% increase	105,501	112,513	116,000	54,940	105,000	116,000	116,000	116,000	116,000
08-429-300-070	Maintenance Service Flushing	Contracted services for video sewer lines, root cutting, pump station, and wet well cleaning, main repairs	4,190	18,671	28,000	1,529	5,000	10,000	10,000	10,000	10,000
08-429-300-073	Maintenance & Repairs to Bldg.	Contracted repairs to office and bldgs unrelated to mechanical equipment. Borough Hall and PW Garage maintenance and repairs.	17,670	20,021	24,000	756	1,512	20,000	20,000	20,000	20,000
08-429-300-074	Supplies for Equipment	Parts for equipment, pulley, belts, Oil, grease	1,184	0	3,000	0	1,000	3,000	3,000	3,000	3,000
08-429-300-075	LP Gas	Propane for heat at WWTP	8,841	6,830	10,500	3,804	7,607	7,500	7,500	7,500	7,500
08-429-300-091	Bank Charge	Debt service fees and costs for lockbox for bill pay	3,250	5,874	0	0	0	500	500	500	500
08-429-300-091	Non-Uniform Pension	Calculation done by auditors for pension obligations moved to allocations	52,621	31,622	0	0	0	7,000	7,000	7,000	7,000
08-429-400-000	Fines	EPA or DEP fines for violations	0	0	0	0	0	0	0	0	0
TOTAL			389,996	364,231	348,850	137,200	280,511	322,237	322,237	322,237	421,487

CAPITAL OUTLAY

08-429-700-075	Minor Equipment	Repair/replace minor equipment. 2 flow meters installed for IMLR pumps, new computer and printer (\$2K)	0	12,179	10,000	408	1,000	10,000	10,000	10,000	12,000
			0	12,179	10,000	408	1,000	10,000	10,000	10,000	12,000
TOTAL WASTEWATER COLLECTION & TREATMENT			904,936	893,454	953,609	367,945	750,286	864,388	864,388	864,388	966,138

SEWER FUND EXPENDITURES
NON-DEPARTMENTAL

ACCOUNT #	OTHER SERVICES TITLE	DESCRIPTION	2018		2020		EY 2020		2021	
			ACTUAL	BUDGET	ACTUAL	BUDGET	PROJECTED	PROPOSED	Budget	Budget
08-429-480-000	Reserve	No budget for 2021	0	0	0	0	0	0	0	57,697
TOTAL			0	0	0	0	0	0	0	57,697

DEBT SERVICE

08-429-900-008	Principal	General Obligation Bonds, Series of 2012 1st full principal payment and Del Val Sewer 2007 Note principal payment	521,000	619,000	619,000	619,000	619,000	619,000	621,000	562,000
08-429-901-008	Short Term Payment	No Budget 2021	0	0	0	0	0	0	0	0
08-429-910-008	Interest	Interest due on Series 2012 Bonds and 2007 Notes	193,607	404,823	187,711	63,925	187,711	187,711	132,430	72,880
08-429-920-008	Bond Issue Costs	No Budget 2021	0	92,086	0	0	0	0	0	0
TOTAL			714,607	1,024,909	806,711	682,925	806,711	806,711	753,430	634,880

TRANSFER TO OTHER FUNDS

08-492-000-001	Transfer to General Fund	Allocated charges to the Water Fund that are paid out of the General Fund for shared costs	222,976	244,670	238,179	141,985	230,000	285,526	285,526	285,526
08-492-000-030	Transfer to Gen. Capital Fund	Allocated charges to the Water Fund that are paid out of the General Capital Fund for Birch St.	0	0	55,000	0	0	55,000	55,000	55,000
TOTAL			222,976	244,670	293,179	141,985	230,000	340,526	340,526	340,526
TOTAL NON-DEPARTMENT			937,583	1,269,579	1,099,891	824,910	1,036,711	1,093,966	1,033,103	

CAPITAL OUTLAY

08-495-741-008	Equipment	33% of exmark mower (\$5K) and skid steer (\$19K)	0	0	18,900	0	0	21,000	24,000	24,000
08-495-743-008	Vehicles	33% of pickup truck (\$20K) liftgate and plow	4,771	0	61,250	0	56,600	17,000	20,000	20,000
08-495-745-008	Infrastructure	UV Upgrade (\$145,000), Clarifier drive unit #1 Clarifier (\$35,000)	52,609	0	180,000	13,070	225,000	180,000	180,000	180,000
TOTAL CAPITAL OUTLAY			57,379	0	260,150	13,070	281,600	218,000	224,000	

SEWER FUND EXPENDITURES

PUBLIC WORKS

MIPP PROGRAM

CONTRACTUAL SERVICES

ACCOUNT #	TITLE	DESCRIPTION	2018		2019		2020		2020		2021	
			ACTUAL	ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	PROPOSED	Budget		
08-800-300-014	Legal	EPA correspondence, Annual report, NOV issuance and follow up	2,850	194	2,000	316	632	1,500	1,500			
08-800-300-031	Laboratory Testing	Miscellaneous field testing, FOG or phenol tracking	0	0	1,000	0	0	1,000	1,000			
08-800-300-032	Engineering	Evaluation of fees, Increased FOG program inspections	19,422	5,059	15,000	0	5,000	15,000	15,000			
80-800-300-033	MIPP Adm	MIPP Reviews, Permits, Local Limits, inspections, SMR reviews, EPA correspondence, Annual report, NOV issuance and follow up.	0	16,235	25,000	6,096	12,192	16,000	16,000			
Total			22,272	21,487	43,000	6,412	17,824	33,500	33,500			

TOTAL MIPP PROGRAM 22,272 21,487 43,000 6,412 17,824 33,500 33,500

TOTAL SEWER OPERATING EXPENDITURES 1,824,250 2,143,653 2,064,500 1,192,910 1,788,309 1,960,344 1,843,544

TOTAL SEWER NON-OPERATING EXPENDITURES 97,920 40,867 292,150 19,428 298,112 249,500 413,197

TOTAL SEWER EXPENDITURES 1,922,170 2,184,520 2,356,650 1,212,338 2,086,422 2,209,844 2,256,741

BOND AMORTIZATION SCHEDULE**BOROUGH OF KENNETT SQUARE**

Chester County, Pennsylvania

General Obligation Notes, Sewer - Series A of 2019

Refinanced Series of 1997, 2005, and 2012

\$8,565,000

YEAR	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
2021	535,000.00	56,035.03	591,035.03
2022	551,000.00	47,641.40	598,641.40
2023	551,000.00	39,144.99	590,144.99
2024	561,000.00	30,558.61	591,558.61
2025	570,000.00	21,827.01	591,827.01
2026	583,000.00	12,920.71	595,920.71
2027	595,000.00	3,822.90	598,822.90
	3,946,000.00	211,950.65	4,157,950.65

BOND AMORTIZATION SCHEDULE**BOROUGH OF KENNETT SQUARE**

Chester County, Pennsylvania

General Obligation Bonds, Sewer WWTP Upgrade

Series B of 2020

\$2,033,000

YEAR	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
2021	27,000.00	16,844.67	43,844.67
2022	185,000.00	15,800.42	200,800.42
2023	185,000.00	14,179.29	199,179.29
2024	188,000.00	12,542.81	200,542.81
2025	189,000.00	10,890.22	199,890.22
2026	191,000.00	9,223.76	200,223.76
2027	192,000.00	7,544.96	199,544.96
2028	194,000.00	5,852.27	199,852.27
2029	196,000.00	4,142.01	200,142.01
2030	198,000.00	2,414.23	200,414.23
2031	193,000.00	704.70	193,704.70
	1,938,000.00	100,139.34	2,038,139.34

General Fund Costs Allocated Across General, Water, Sewer and Parking Funds to Support Transfers							
	Original Budget	General	Water	Sewer	Parking	Solid Waste	
Transfer for Lockbox Costs			10.00%	40.00%	40.00%	0.00%	10.00%
01.472.300.090 Bank Charges	\$ 12,000.00	\$ 1,200.00	\$ 4,800.00	\$ 4,800.00	\$ -	\$ 1,200.00	
Total	\$ 12,000.00	\$ 1,200.00	\$ 4,800.00	\$ 4,800.00	\$ -	\$ 1,200.00	
Transfer to GF for Allocated Expenditures							
Administration			24.00%	30.00%	30.00%	13.00%	3.00%
01.400.140.000 Salary - Manager	\$ 111,651.53	\$ 26,796.37	\$ 33,495.46	\$ 33,495.46	\$ 14,514.70	\$ 3,349.55	
01.400.140.004 Wages - Administration	\$ 104,793.12	\$ 25,150.35	\$ 31,437.94	\$ 31,437.94	\$ 13,623.11	\$ 3,143.79	
01.400.140.045 Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01.400.150.006 Health Benefits/Medical	\$ 45,282.62	\$ 10,867.83	\$ 13,584.79	\$ 13,584.79	\$ 5,886.74	\$ 1,358.48	
01.400.150.007 Health Benefits/Disability	\$ 1,861.86	\$ 446.85	\$ 558.56	\$ 558.56	\$ 242.04	\$ 55.86	
01.400.150.008 Health Benefits/Life	\$ 612.00	\$ 146.88	\$ 183.60	\$ 183.60	\$ 79.56	\$ 18.36	
01.400.160.001 FICA	\$ 16,558.02	\$ 3,973.92	\$ 4,967.40	\$ 4,967.40	\$ 2,152.54	\$ 496.74	
01.400.160.002 Unemployment	\$ 855.00	\$ 205.20	\$ 256.50	\$ 256.50	\$ 111.15	\$ 25.65	
01.400.160.003 Workers Compensation	\$ 1,715.00	\$ 411.60	\$ 514.50	\$ 514.50	\$ 222.95	\$ 51.45	
01.400.300.010 Conslt. Services	\$ 85,000.00	\$ 20,400.00	\$ 25,500.00	\$ 25,500.00	\$ 11,050.00	\$ 2,550.00	
01.400.300.012 Computer Services	\$ 7,500.00	\$ 1,800.00	\$ 2,250.00	\$ 2,250.00	\$ 975.00	\$ 225.00	
01.400.300.015 Econ Development & Strat Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 375,829.14	\$ 90,198.99	\$ 112,748.74	\$ 112,748.74	\$ 48,857.79	\$ 11,274.87	
Finance			24.00%	30.00%	30.00%	13.00%	3.00%
01.402.140.001 Salary - Finance	\$ 128,971.08	\$ 30,953.06	\$ 38,691.32	\$ 38,691.32	\$ 16,766.24	\$ 3,869.13	
01.402.140.045 Longevity	\$ 3,636.55	\$ 872.77	\$ 1,090.96	\$ 1,090.96	\$ 472.75	\$ 109.10	
01.402.150.006 Health Benefits/Medical	\$ 19,498.14	\$ 4,679.55	\$ 5,849.44	\$ 5,849.44	\$ 2,534.76	\$ 584.94	
01.402.150.007 Health Benefits/Disability	\$ 1,195.40	\$ 286.90	\$ 358.62	\$ 358.62	\$ 155.40	\$ 35.86	
01.402.150.008 Health Benefits/Life	\$ 288.00	\$ 69.12	\$ 86.40	\$ 86.40	\$ 37.44	\$ 8.64	
01.402.160.004 FICA	\$ 11,013.85	\$ 2,643.32	\$ 3,304.15	\$ 3,304.15	\$ 1,431.80	\$ 330.42	
01.402.160.002 Unemployment	\$ 570.00	\$ 136.80	\$ 171.00	\$ 171.00	\$ 74.10	\$ 17.10	
01.402.160.003 Workers Compensation	\$ 105.00	\$ 25.20	\$ 31.50	\$ 31.50	\$ 13.65	\$ 3.15	
01.402.300.012 Computer Services	\$ 13,000.00	\$ 3,120.00	\$ 3,900.00	\$ 3,900.00	\$ 1,690.00	\$ 390.00	
01.402.300.029 Training	\$ 1,000.00	\$ 240.00	\$ 300.00	\$ 300.00	\$ 130.00	\$ 30.00	
01.402.300.046 Dues/Memberships	\$ 3,500.00	\$ 840.00	\$ 1,050.00	\$ 1,050.00	\$ 455.00	\$ 105.00	
01.402.300.051 Liability Insurance	\$ 3,600.00	\$ 864.00	\$ 1,080.00	\$ 1,080.00	\$ 468.00	\$ 108.00	
Total	\$ 186,378.02	\$ 44,730.72	\$ 55,913.40	\$ 55,913.40	\$ 24,229.14	\$ 5,591.34	
Municipal Building			29.50%	29.50%	29.50%	9.50%	2.00%
01.409.210.026 Maintenance Supplies	\$ 1,500.00	\$ 442.50	\$ 442.50	\$ 442.50	\$ 142.50	\$ 30.00	
01.409.300.021 Telephones	\$ 9,000.00	\$ 2,655.00	\$ 2,655.00	\$ 2,655.00	\$ 855.00	\$ 180.00	
01.409.300.045 Contracted Services	\$ 6,000.00	\$ 1,770.00	\$ 1,770.00	\$ 1,770.00	\$ 570.00	\$ 120.00	
01.409.300.052 Liability Insurance	\$ 9,900.00	\$ 2,920.50	\$ 2,920.50	\$ 2,920.50	\$ 940.50	\$ 198.00	
01.409.300.061 Utilities	\$ 8,000.00	\$ 2,360.00	\$ 2,360.00	\$ 2,360.00	\$ 760.00	\$ 160.00	
01.409.300.073 Building Maintenance & Repairs	\$ 49,500.00	\$ 14,602.50	\$ 14,602.50	\$ 14,602.50	\$ 4,702.50	\$ 990.00	
01.409.700.050 Minor Equipment	\$ 2,000.00	\$ 590.00	\$ 590.00	\$ 590.00	\$ 190.00	\$ 40.00	
01.400.210.010 Office Supplies	\$ 4,000.00	\$ 1,180.00	\$ 1,180.00	\$ 1,180.00	\$ 380.00	\$ 80.00	
Total	\$ 89,900.00	\$ 26,520.50	\$ 26,520.50	\$ 26,520.50	\$ 8,540.50	\$ 1,798.00	
Police			50%	0%	0%	50%	0%
01.410.140.043 Wages - Clerical	\$ 107,607.09	\$ 53,803.54	\$ -	\$ -	\$ 53,803.54	\$ -	
01.410.140.045 Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 107,607.09	\$ 53,803.54	\$ -	\$ -	\$ 53,803.54	\$ -	
Streets			30.00%	30.00%	30.00%	8.00%	2.00%
01.430.300.021 Telephones	\$ 6,500.00	\$ 1,950.00	\$ 1,950.00	\$ 1,950.00	\$ 520.00	\$ 130.00	
01.430.300.029 Training	\$ 750.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 60.00	\$ 15.00	
01.430.300.052 Liability Insurance	\$ 9,000.00	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ 720.00	\$ 180.00	
01.430.300.061 Utilities	\$ 8,000.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 640.00	\$ 160.00	
01.430.300.073 Building Maintenance & Repairs	\$ 3,000.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 240.00	\$ 60.00	
01.437.210.051 Vehicle Parts	\$ 10,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 800.00	\$ 200.00	
01.437.300.016 Vehicle Maintenance & Repairs	\$ 15,000.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 1,200.00	\$ 300.00	
Total	\$ 52,250.00	\$ 15,675.00	\$ 15,675.00	\$ 15,675.00	\$ 4,180.00	\$ 1,045.00	
01.438.210.024 Maintenance Supplies	\$ 15,000.00	\$ 4,999.50	\$ 5,001.00	\$ 4,999.50	\$ -	\$ -	
Other Services			30.00%	30.00%	30.00%	10.00%	
01.487.000.000 Non-uniform Pension	\$ 202,341.00	\$ 179,539.85	\$ 9,771.92	\$ 9,771.92	\$ 3,257.31	\$ -	
Debt Service			30.00%	30.00%	30.00%	10.00%	
Debt Service on PW Facility	\$ 109,916.07	\$ 32,974.82	\$ 32,974.82	\$ 32,974.82	\$ 10,991.61	\$ -	
Debt Service on Boro Hall (22% of debt serv)	\$ 47,073.32	\$ 14,122.00	\$ 14,122.00	\$ 14,122.00	\$ 4,707.33	\$ -	
		61.85%	14.90%	9.16%	9.74%	4.35%	
Debt Service on 600 S Broad Street	\$ 87,301.00	\$ 54,000.00	\$ 13,000.00	\$ 8,000.00	\$ 8,500.00	\$ 3,801.00	
Total	\$ 244,290.39	\$ 101,096.82	\$ 60,096.82	\$ 55,096.82	\$ 24,198.94	\$ 3,801.00	
Total	\$ 1,285,595.63	\$ 517,764.93	\$ 290,527.38	\$ 285,525.88	\$ 167,067.22	\$ 24,710.21	

BOROUGH OF KENNETT SQUARE

PARKING FUND

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2020 Proposed Parking Revenues and Expenditures Charts	10.3
Parking Rates	10.4
Parking Fund Revenues	10.5
Parking Fund Expenditures	10.6
Bond Amortization Schedules	10.8
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PARKING FUND

The Parking Fund was created when the Borough of Kennett Square Municipal Parking Garage was constructed. All parking related revenues and expenditures for the Borough are tracked through this fund.

The Kennett Square Parking Advisory Committee was established by Borough Council to review parking issues and make recommendations to Borough Council however it has been dormant for several years. If the Council elects to resurrect the committee the following have been appointed to serve on the Board:

- 2 members from the Police Department
- 1 member from Borough Council
- 4 members from the Downtown Merchants
- 2 members are area Residents
- 1 member is the Main Street Manager
- 2 members from the Borough Administration

The Borough has one municipal parking garage with a 2 story addition constructed in 2019/2020, three (3) municipal parking lots, and two hundred twenty-five (225) parking meters in the downtown area of the Borough. Available for purchase are tokens and smart cards for the parking meters.

In 2016 the Borough added Passport Parking, an electronic payment system, to all metered parking locations including streets, garage and lots. Users can pay and extend parking sessions via a website or an app on their smartphone or electronic devices while still using the existing meters for coin or smart cards operations. Merchants and businesses in the downtown can also validate parking for their customers using the app or website. Users pay a \$.25 convenience fee per session to Passport.

In 2019 the lot known as the Weinstein Lot on the corner of Willow and State Streets was sold to the Kennett Library for their new library building. Formerly, this lot served Franklin Center (Genesis Health Care building on the corner of Broad and State Streets) parkers with 59 spaces. As Genesis has gone through some downsizing more parkers have been steered to the parking garage. This shift also allowed for the termination of the lot and access lease from 314 E. State Street to access our "Cemetery Lot" near Apple Alley and Marshall Street.

SUMMARY OF PARKING FUND REVENUES & EXPENDITURES

REVENUES

ACCOUNT #	TITLE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 06/30/2020	EY 2020 PROJECTED	2021 Budget
341	INTEREST/RENTS	2,020	5,901	2,000	2,803	3,000	2,000
331	FINES/FORFEITS	57,363	71,062	76,000	21,965	43,930	50,141
322/376	CHARGES FOR SERVICES	524,164	527,309	520,000	358,660	418,000	455,000
387	PARKING WAIVERS	11,750	0	20,000	0	0	0
388	GRANTS	0	244,549	1,250,000	0	1,260,000	0
393	PROCEEDS FROM OTHERS	0	245,000	0	0	0	0
393	PROCEEDS FROM DEBT	0	0	0	0	0	0
399	FUND BALANCE	1,293	0	21,958	0	21,958	0

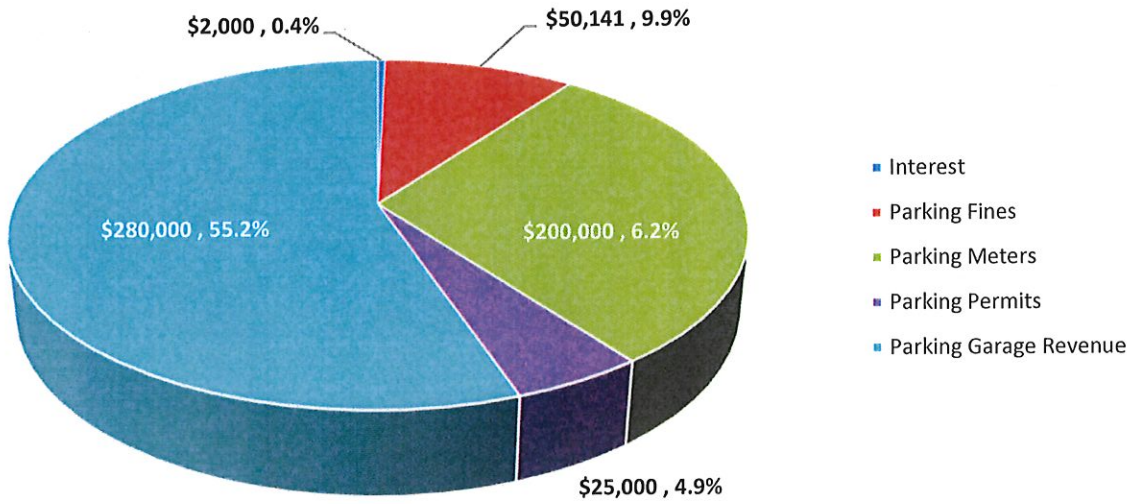
TOTAL REVENUES 596,590 1,093,821 1,889,958 383,428 1,746,888 507,141

EXPENDITURES

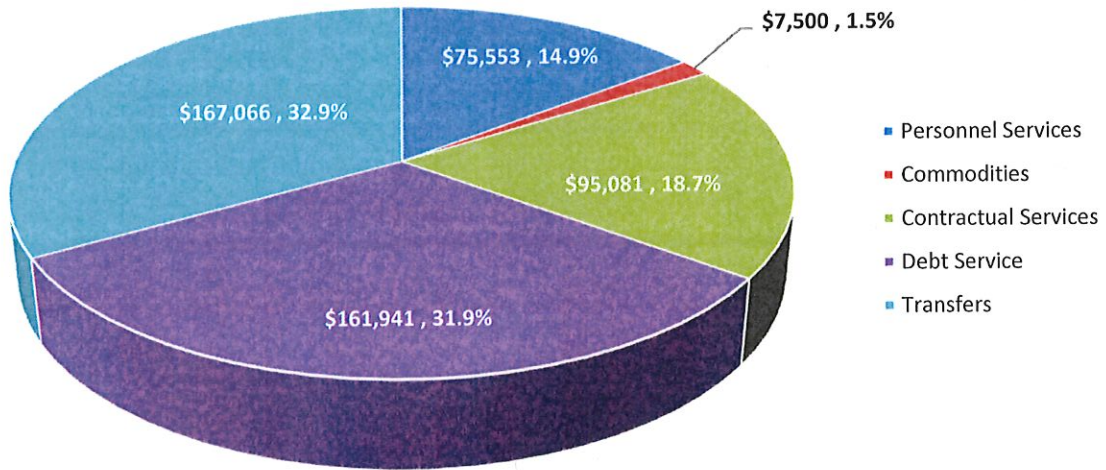
ACCOUNT #	TITLE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 06/30/2020	EY 2020 PROJECTED	2021 Budget
445	PUBLIC WORKS	414,656	385,118	1,394,978	857,241	1,194,179	178,134
445	NON-DEPARTMENTAL	525,366	591,078	494,980	375,165	482,703	329,008

TOTAL EXPENDITURES 940,022 976,196 1,889,958 1,232,405 1,676,882 507,141

2021 Proposed Parking Revenues



2021 Proposed Parking Expenditures



PARKING FUND PARKING RATES

PARKING FEES

The following are the rates the Borough charges for parking services:

Long Term Parking (Garage) - \$65.00/monthly or \$700.00/yearly

Long Term Parking (Streets) - \$45.00/monthly or \$470.00/yearly

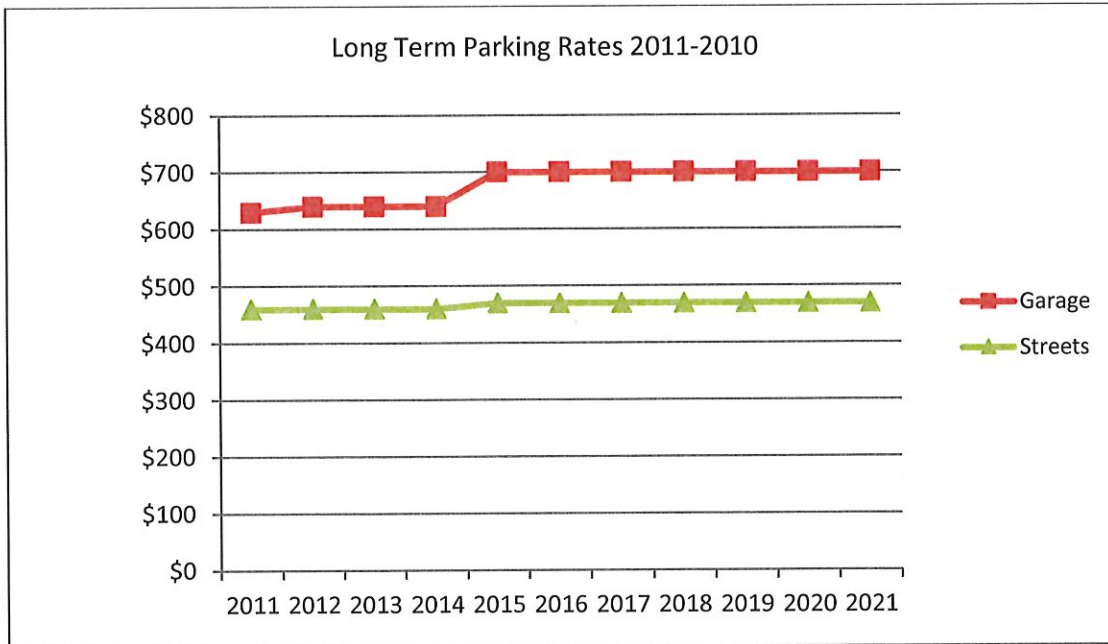
Short Term Parking (Meters and Lots) - \$1.00/hour

Short Term Parking (Garage) - \$1.00/hour

Parking Violations - \$20.00

Tokens - \$20.00/100 per bag (savings of 5 cents per 20 minutes)

Smart Cards - \$16.00 (for 20 hours of parking)



PARKING FUND REVENUES

ACCOUNT #	INTEREST / RENTS / TITLE	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 06/30/2020	EY 2020 PROJECTED	2021 PROPOSED	2021 Budget
15-341-000-15	Interest	Interest earned on Parking Fund revenue	2,020	5,901	2,000	2,803	3,000	2,000	2,000
	TOTAL		2,020	5,901	2,000	2,803	3,000	2,000	2,000
FINES/FORFEITS									
15-331-013-00	Parking Fines	Revenue from parking violations at meters and in lots. New PT	57,363	71,062	76,000	21,965	43,930	50,000	50,141
	TOTAL		57,363	71,062	76,000	21,965	43,930	50,000	50,141
CHARGES FOR SERVICES									
15-362-021-00	Parking Meters	Revenue from parking meter collections, tokens, smart cards and meter bags	204,318	217,177	215,000	58,625	110,000	150,000	150,000
15-362-062-00	Parking Permits	Sale of permits in surface lots and on-street parking. Approximately 53 spaces at \$470/space	65,864	27,241	25,000	24,921	23,000	25,000	25,000
15-376-000-00	Parking Garage Revenue	Sale of parking permits in the municipal garage. Approximately 400 spaces at \$700/space	253,963	282,891	280,000	275,114	285,000	280,000	280,000
	TOTAL		524,164	527,309	520,000	358,660	418,000	455,000	455,000
CONTRIBUTIONS									
15-387-000-00	Parking Waivers	Anticipated waiver requests in the downtown.	11,750	0	20,000	0	0	0	0
	TOTAL		11,750	0	20,000	0	0	0	0
OTHER LEVEL GOVT									
15-353-000-15	State/County Grant	Parking garage grant	0	244,549	1,250,000	10,000	1,260,000	0	0
	TOTAL		0	244,549	1,250,000	10,000	1,260,000	0	0
OTHER FINANCING SOURCES									
15-391-001-00	Sale of Asset	Weinstein Lot	0	245,000	0	0	0	0	0
	TOTAL		0	245,000	0	0	0	0	0
PROCEEDS FROM DEBT									
15-393-100-00	Revenue Bonds	Bond Proceeds for addition to parking garage	0	0	0	0	0	0	0
	TOTAL		0	0	0	0	0	0	0
FUND BALANCE									
15-399-000-15	Fund Balance Forward	Reserves used to balance budget	1,293	0	21,958	0	21,958	0	0
	TOTAL		1,293	0	21,958	0	21,958	0	0
TOTAL PARKING REVENUE			596,590	1,093,821	1,889,958	393,428	1,746,888	507,000	507,141

**PARKING FUND EXPENDITURES
PUBLIC WORKS**

ACCOUNT #	PERSONNEL SERVICES TITLE	DESCRIPTION	2018		2019		2020		EY 2020		2021	
			ACTUAL	BUDGET	ACTUAL	BUDGET	06/30/2020	PROJECTED	PROPOSED	Budget		
15-445-140-015	Wages -Parking Enf.	1 ft and 2 pt employees (1 pt removed \$13,000)	52,926	72,784	66,381	17,368	31,500	61,757	61,757	61,757	61,757	
15-445-140-081	FICA	7.65% of Salaries and Wages for parking enforcement staff and all others as allocated above	4,608	5,568	4,230	1,317	4,176	4,724	4,724	4,724	4,724	
15-445-150-006	Health Benefits/Medical	Medical and Dental Insurance plus co-pays less Payroll Deduction for parking enforcement and all others as allocated above	9,839	6,753	6,092	3,168	6,337	6,440	6,440	6,440	6,440	
15-445-150-007	Health Benefits/Disability	Short and Long Term Insurance / Reliance Standard LT and SunLife for ST for parking enforcement and all others as allocated above	312	295	359	174	348	295	295	295	295	
15-445-150-008	Life Insurance	Life Insurance / Reliance Standard for parking enforcement and all others as allocated above	144	144	156	72	144	144	144	144	144	
15-445-160-002	Unemployment Comp.	2.85% of first \$10,000 of employees wages for parking enforcement	520	855	570	468	575	855	855	855	855	
15-445-160-003	Workers Compensation	Workers compensation on employees wages for parking enforcement	1,480	1,280	1,224	1,204	1,280	1,337	1,337	1,337	1,337	
		TOTAL	69,829	87,678	69,012	23,770	44,359	75,553	75,553	75,553	75,553	

COMMODITIES

15-445-210-020	Operating Supplies	PEO Uniforms and office supplies	2,169	2,000	3,286	190	381	2,000	2,000	2,000	2,000
15-445-210-026	Bldg Maintenance Supplies	Public Works - Garage building maintenance supplies	174	1,000	625	1,462	2,925	2,000	2,000	2,000	2,000
15-445-210-050	Maintenance Supplies	Purchase of tokens, signs, etc, purchase of minor equip. for borough hall or PD associated with Parking	425	1,500	205	139	279	1,500	1,500	1,500	1,500
15-445-210-075	Minor Equipment	Equipment for new Parking Enforcement software	0	2,500	0	1,200	1,800	2,000	2,000	2,000	2,000
		TOTAL	2,767	7,000	4,116	2,992	5,384	7,500	7,500	7,500	7,500

CONTRACTUAL SERVICES

15-445-300-010	Professional Services	Parking Study	301	0	137	0	0	50,000	0	0	0
15-445-300-011	Auditing Services	1/4 of 2021 Audit fee	13,242	8,000	7,475	4,500	8,000	8,000	8,000	8,000	8,000
15-445-300-012	Computer Services	Parking ticket enforcement software charges (already collected by Borough through Point and Pay) 3.95 per ticket on average of 100 tickets per month.	103	3,500	0	0	1,000	4,740	4,740	4,740	4,740
15-445-300-021	Telephone	Phone service in garage and other departments as allocated above	943	1,500	1,921	882	1,764	1,800	1,800	1,800	1,800
15-445-300-038	Parking Lot Rental	No budget for 2021	14,431	0	6,797	0	0	0	0	0	0
15-445-300-040	Advertising	Misc. ads	0	100	397	0	0	0	0	0	0
15-445-300-043	Misc. Refunds	Refunds given for parking ticket corrections	0	382	382	408	500	300	300	300	300
15-445-300-046	Dues/Memberships	No budget for 2021	175	120	120	0	0	0	0	0	0
15-445-300-047	Non-uniform Pension	Calculation done by auditors for pension obligations	32,562	0	1,498	0	0	0	0	0	0
15-445-300-050	Maintenance Supplies	Moved to 15-445-210-050	1,249	0	818	120	120	0	0	0	0
15-445-300-051	Liability Insurance	Parking portion of liability insurance on parking garage and prorated cost for borough hall and public works garage	3,099	2,700	2,687	1,776	3,552	2,700	2,700	2,700	2,700
15-445-300-061	Utilities	Cost of electricity at the parking garage	9,533	4,000	1,875	140	9,000	2,000	2,000	2,000	2,000
15-445-300-073	Building Maintenance	Routine maintenance and cleaning, elevator maintenance, repairs to garage	145,762	30,000	121,365	1,258	2,500	30,000	30,000	30,000	48,541
15-445-300-074	Meter Maintenance	Meter repairs	312	500	0	0	0	500	500	500	500
15-445-700-040	Capital Purchases	Camera system updates to old garage plus adding cameras to the 2 floor garage expansion (19,500).	1,544	0	9,932	0	0	19,500	19,500	19,500	19,500

15-445-701-040	Capital Improvements/Garage	Garage expansion - 2 floors (~100 spaces)	118,803	156,586	1,250,000	821,393	1,118,000	0	0
			342,060	311,990	1,300,300	830,478	1,144,436	119,540	95,081
		TOTAL	414,656	385,118	1,394,978	857,241	1,194,179	202,593	178,134

PARKING FUND EXPENDITURES
NON-DEPARTMENTAL

ACCOUNT #	OTHER SERVICES TITLE	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 06/30/2020	EY 2020 PROJECTED	2021 PROPOSED	2021 Budget
15-445-490-000	Reserve	No Budget for 2021	0	0	0	0	0	0	0
		TOTAL	0	0	0	0	0	0	0

DEBT SERVICE									
15-445-900-000	Principal	Principal due for refinancing of 2004 bonds (2011 and 2016) (\$650K new money for expansion paid off in 2019)	259,000	264,000	231,000	231,000	231,000	78,000	78,000
15-445-920-015	Bond Issue Cost	No Budget for 2021	0	61,487	0	0	0	0	0
15-445-490-010	Interest	Interest due for refinancing of 2004 bonds (2011 and 2016)	55,497	57,253	106,703	56,426	106,703	70,941	70,941
15-445-490-015	Bank Charges	Fees charged for credit card transactions as well as Point and Pay	10,070	15,955	15,000	5,578	10,000	13,000	13,000
		TOTAL	324,567	398,695	352,703	293,004	347,703	161,941	161,941

TRANSFER TO OTHER FUNDS									
15-492-000-001	Transfer to General Fund	Allocated charges to the Parking Fund that are paid out of the General Fund for shared costs	200,799	192,383	142,277	82,160	135,000	167,067	167,067
15-492-000-030	Transfer to Gen Capital Fund	Allocated charges to the Parking Fund that are paid out of the General Capital Fund for shared costs	0	0	0	0	0	0	0
		TOTAL	200,799	192,383	142,277	82,160	135,000	167,067	167,067

TOTAL NON-DEPARTMENTAL

			525,366	591,078	494,980	375,165	482,703	329,008	329,008
		TOTAL PARKING OPERATING EXPENDITURES	818,124	808,723	639,958	410,892	558,762	462,100	487,641
		TOTAL PARKING NON-OPERATING EXPENDITURES	121,899	167,473	1,250,000	821,513	1,118,120	69,500	19,500
		TOTAL PARKING EXPENDITURES	940,022	976,196	1,889,958	1,232,405	1,676,882	531,600	507,141

BOND AMORTIZATION SCHEDULE**BOROUGH OF KENNETT SQUARE**

Chester County, Pennsylvania

General Obligation Note - Orig Parking Garage and Expansion - Series A 2020

(Refinanced Series 2004, 2011, 2016, plus new 2019 Debt)

\$3,030,000

YEAR	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
2021	77,000.00	24,861.35	101,861.35
2022	291,000.00	23,092.70	314,092.70
2023	294,000.00	20,527.37	314,527.37
2024	297,000.00	17,935.69	314,935.69
2025	299,000.00	15,322.86	314,322.86
2026	302,000.00	12,687.38	314,687.38
2027	304,000.00	10,030.68	314,030.68
2028	307,000.00	7,351.42	314,351.42
2029	310,000.00	4,645.86	314,645.86
2030	313,000.00	1,913.97	314,913.97
2031	88,000.00	321.30	88,321.30
	2,882,000.00	138,690.58	3,020,690.58

General Fund Costs Allocated Across General, Water, Sewer and Parking Funds to Support Transfers							
		Original Budget	General	Water	Sewer	Parking	Solid Waste
Transfer for Lockbox Costs			10.00%	40.00%	40.00%	0.00%	10.00%
01.472.300.090	Bank Charges	\$ 12,000.00	\$ 1,200.00	\$ 4,800.00	\$ 4,800.00	\$ -	\$ 1,200.00
	Total	\$ 12,000.00	\$ 1,200.00	\$ 4,800.00	\$ 4,800.00	\$ -	\$ 1,200.00
Transfer to GF for Allocated Expenditures							
Administration			24.00%	30.00%	30.00%	13.00%	3.00%
01.400.140.000	Salary - Manager	\$ 111,651.53	\$ 26,796.37	\$ 33,495.46	\$ 33,495.46	\$ 14,514.70	\$ 3,349.55
01.400.140.004	Wages - Administration	\$ 104,793.12	\$ 25,150.35	\$ 31,437.94	\$ 31,437.94	\$ 13,623.11	\$ 3,143.79
01.400.140.045	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.400.150.006	Health Benefits/Medical	\$ 45,282.62	\$ 10,867.83	\$ 13,584.79	\$ 13,584.79	\$ 5,886.74	\$ 1,358.48
01.400.150.007	Health Benefits/Disability	\$ 1,861.86	\$ 446.85	\$ 558.56	\$ 558.56	\$ 242.04	\$ 55.86
01.400.150.008	Health Benefits/Life	\$ 612.00	\$ 146.88	\$ 183.60	\$ 183.60	\$ 79.56	\$ 18.36
01.400.160.001	FICA	\$ 16,558.02	\$ 3,973.92	\$ 4,967.40	\$ 4,967.40	\$ 2,152.54	\$ 496.74
01.400.160.002	Unemployment	\$ 855.00	\$ 205.20	\$ 256.50	\$ 256.50	\$ 111.15	\$ 25.65
01.400.160.003	Workers Compensation	\$ 1,715.00	\$ 411.60	\$ 514.50	\$ 514.50	\$ 222.95	\$ 51.45
01.400.300.010	Conslt. Services	\$ 85,000.00	\$ 20,400.00	\$ 25,500.00	\$ 25,500.00	\$ 11,050.00	\$ 2,550.00
01.400.300.012	Computer Services	\$ 7,500.00	\$ 1,800.00	\$ 2,250.00	\$ 2,250.00	\$ 975.00	\$ 225.00
01.400.300.015	Econ Development & Strat Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 375,829.14	\$ 90,198.99	\$ 112,748.74	\$ 112,748.74	\$ 48,857.79	\$ 11,274.87
Finance			24.00%	30.00%	30.00%	13.00%	3.00%
01.402.140.001	Salary - Finance	\$ 128,971.08	\$ 30,953.06	\$ 38,691.32	\$ 38,691.32	\$ 16,766.24	\$ 3,869.13
01.402.140.045	Longevity	\$ 3,636.55	\$ 872.77	\$ 1,090.96	\$ 1,090.96	\$ 472.75	\$ 109.10
01.402.150.006	Health Benefits/Medical	\$ 19,498.14	\$ 4,679.55	\$ 5,849.44	\$ 5,849.44	\$ 2,534.76	\$ 584.94
01.402.150.007	Health Benefits/Disability	\$ 1,195.40	\$ 286.90	\$ 358.62	\$ 358.62	\$ 155.40	\$ 35.86
01.402.150.008	Health Benefits/Life	\$ 288.00	\$ 69.12	\$ 86.40	\$ 86.40	\$ 37.44	\$ 8.64
01.402.160.004	FICA	\$ 11,013.85	\$ 2,643.32	\$ 3,304.15	\$ 3,304.15	\$ 1,431.80	\$ 330.42
01.402.160.002	Unemployment	\$ 570.00	\$ 136.80	\$ 171.00	\$ 171.00	\$ 74.10	\$ 17.10
01.402.160.003	Workers Compensation	\$ 105.00	\$ 25.20	\$ 31.50	\$ 31.50	\$ 13.65	\$ 3.15
01.402.300.012	Computer Services	\$ 13,000.00	\$ 3,120.00	\$ 3,900.00	\$ 3,900.00	\$ 1,690.00	\$ 390.00
01.402.300.029	Training	\$ 1,000.00	\$ 240.00	\$ 300.00	\$ 300.00	\$ 130.00	\$ 30.00
01.402.300.046	Dues/Memberships	\$ 3,500.00	\$ 840.00	\$ 1,050.00	\$ 1,050.00	\$ 455.00	\$ 105.00
01.402.300.051	Liability Insurance	\$ 3,600.00	\$ 864.00	\$ 1,080.00	\$ 1,080.00	\$ 468.00	\$ 108.00
	Total	\$ 186,378.02	\$ 44,730.72	\$ 55,913.40	\$ 55,913.40	\$ 24,229.14	\$ 5,591.34
Municipal Building			29.50%	29.50%	29.50%	9.50%	2.00%
01.409.210.026	Maintenance Supplies	\$ 1,500.00	\$ 442.50	\$ 442.50	\$ 442.50	\$ 142.50	\$ 30.00
01.409.300.021	Telephones	\$ 9,000.00	\$ 2,655.00	\$ 2,655.00	\$ 2,655.00	\$ 855.00	\$ 180.00
01.409.300.045	Contracted Services	\$ 6,000.00	\$ 1,770.00	\$ 1,770.00	\$ 1,770.00	\$ 570.00	\$ 120.00
01.409.300.052	Liability Insurance	\$ 9,900.00	\$ 2,920.50	\$ 2,920.50	\$ 2,920.50	\$ 940.50	\$ 198.00
01.409.300.061	Utilities	\$ 8,000.00	\$ 2,360.00	\$ 2,360.00	\$ 2,360.00	\$ 760.00	\$ 160.00
01.409.300.073	Building Maintenance & Repairs	\$ 49,500.00	\$ 14,602.50	\$ 14,602.50	\$ 14,602.50	\$ 4,702.50	\$ 990.00
01.409.700.050	Minor Equipment	\$ 2,000.00	\$ 590.00	\$ 590.00	\$ 590.00	\$ 190.00	\$ 40.00
01.400.210.010	Office Supplies	\$ 4,000.00	\$ 1,180.00	\$ 1,180.00	\$ 1,180.00	\$ 380.00	\$ 80.00
	Total	\$ 89,900.00	\$ 26,520.50	\$ 26,520.50	\$ 26,520.50	\$ 8,540.50	\$ 1,798.00
Police			50%	0%	0%	50%	0%
01.410.140.043	Wages - Clerical	\$ 107,607.09	\$ 53,803.54	\$ -	\$ -	\$ 53,803.54	\$ -
01.410.140.045	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 107,607.09	\$ 53,803.54	\$ -	\$ -	\$ 53,803.54	\$ -
Streets			30.00%	30.00%	30.00%	8.00%	2.00%
01.430.300.021	Telephones	\$ 6,500.00	\$ 1,950.00	\$ 1,950.00	\$ 1,950.00	\$ 520.00	\$ 130.00
01.430.300.029	Training	\$ 750.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 60.00	\$ 15.00
01.430.300.052	Liability Insurance	\$ 9,000.00	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ 720.00	\$ 180.00
01.430.300.061	Utilities	\$ 8,000.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 640.00	\$ 160.00
01.430.300.073	Building Maintenance & Repairs	\$ 3,000.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 240.00	\$ 60.00
01.437.210.051	Vehicle Parts	\$ 10,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 800.00	\$ 200.00
01.437.300.016	Vehicle Maintenance & Repairs	\$ 15,000.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 1,200.00	\$ 300.00
	Total	\$ 52,250.00	\$ 15,675.00	\$ 15,675.00	\$ 15,675.00	\$ 4,180.00	\$ 1,045.00
01.438.210.024	Maintenance Supplies	\$ 15,000.00	\$ 4,999.50	\$ 5,001.00	\$ 4,999.50	\$ -	\$ -
Other Services			30.00%	30.00%	30.00%	10.00%	
01.487.000.000	Non-uniform Pension	\$ 202,341.00	\$ 179,539.85	\$ 9,771.92	\$ 9,771.92	\$ 3,257.31	\$ -
Debt Service			30.00%	30.00%	30.00%	10.00%	
	Debt Service on PW Facility	\$ 109,916.07	\$ 32,974.82	\$ 32,974.82	\$ 32,974.82	\$ 10,991.61	\$ -
	Debt Service on Boro Hall (22% of debt serv)	\$ 47,073.32	\$ 14,122.00	\$ 14,122.00	\$ 14,122.00	\$ 4,707.33	\$ -
			61.85%	14.90%	9.16%	9.74%	4.35%
	Debt Service on 600 S Broad Street	\$ 87,301.00	\$ 54,000.00	\$ 13,000.00	\$ 8,000.00	\$ 8,500.00	\$ 3,801.00
	Total	\$ 244,290.39	\$ 101,096.82	\$ 60,096.82	\$ 55,096.82	\$ 24,198.94	\$ 3,801.00
	Total	\$ 1,285,595.63	\$ 517,764.93	\$ 290,527.38	\$ 285,525.88	\$ 167,067.22	\$ 24,710.21

BOROUGH OF KENNETT SQUARE

SOLID WASTE FUND

Title Page	11.1
Summary of Revenues and Expenditures	11.2
2021 Proposed Solid Wastes Expenditures Chart	11.3
Solid Waste Fees Comparisons	11.4
Solid Waste Fund Revenues and Expenditures	11.5
Allocation Cost Report	11.6

SOLID WASTE FUND

In, 2010, the Borough created the Solid Waste Fund to record cost of collecting and disposing of all solid waste and recycling expenses. The Borough initiated a user fee to cover expenses. Solid Waste fee is included on the Water and Sewer billing quarterly.

The Borough has successfully adopted a fee structure that allows solid waste fees to cover expenditures, eliminating the need for a transfer from General Fund. See page 11.4 for a detailed description of the fee structure adopted in 2018 and in place since then.

SUMMARY OF SOLID WASTE FUND REVENUES & EXPENDITURES

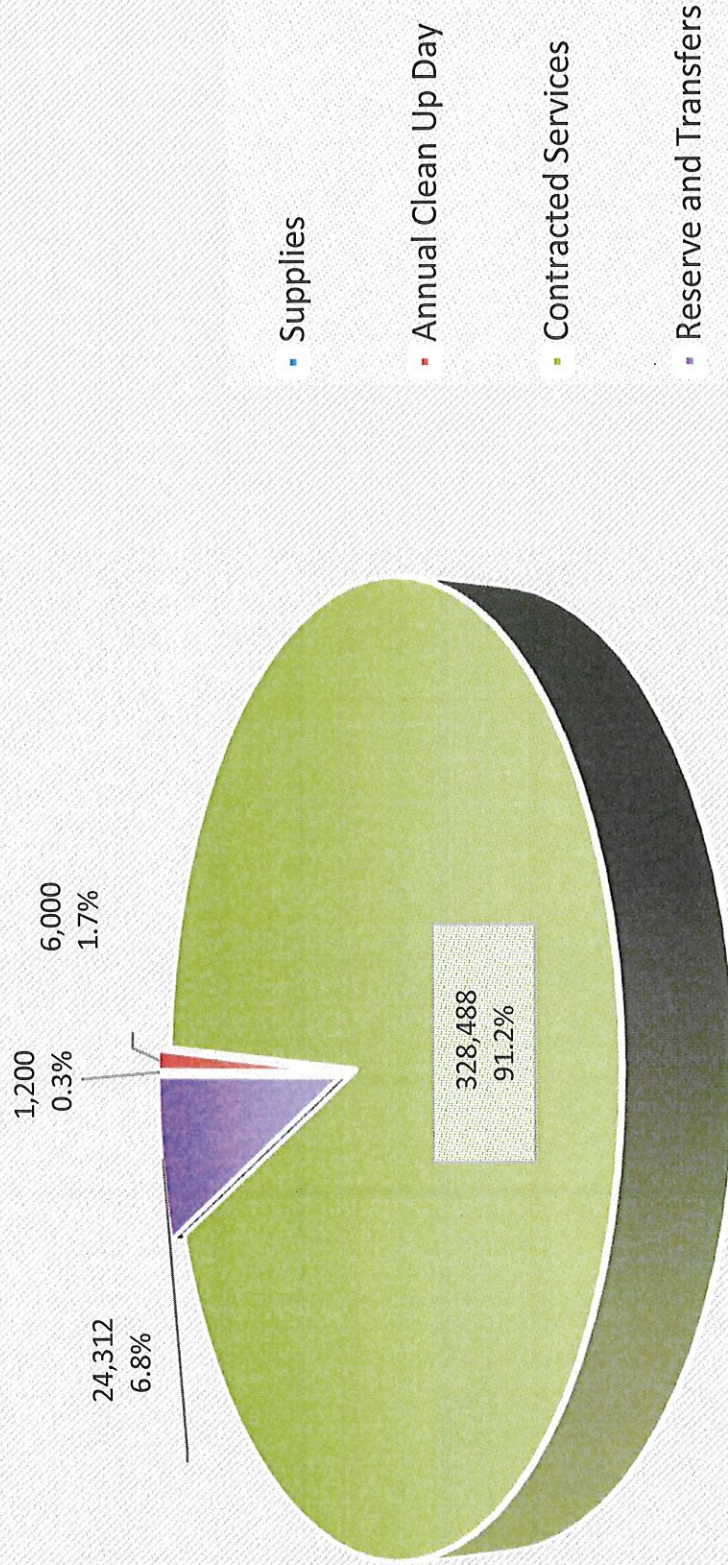
REVENUES

ACCOUNT #	TITLE	2018	2019	2020	2020	EY 2020	2021
		ACTUAL	ACTUAL	BUDGET	BUDGET	06/30/2020	PROJECTED
364	CHARGES FOR SERVICE	366,194	368,136	367,355	174,367	340,000	321,070
392	OPERATING TRANSFER IN	0	0	0	0	0	63,190
TOTAL REVENUES		366,194	368,136	367,355	174,367	340,000	384,260

EXPENDITURES

427	SOLID WASTE	329,918	328,373	367,355	173,542	343,775	384,260
TOTAL EXPENDITURES		329,918	328,373	367,355	173,542	343,775	384,260

2021 Proposed Solid Waste Expenditures



SOLID WASTE FUND

SOLID WASTE FEES

The Borough's Solid Waste revenues will be generated through a user fee collected quarterly. See Fee Schedule for full range of fees however these are the three sizes of containers offered.

The fee structure:

96 Gallon	\$58.11/quarter
65 Gallon	\$49.80/quarter
36 Gallon	\$41.67/quarter

The 2021 solid waste fees are competitive with rates charged in neighboring boroughs. A total of \$7/toter/qtr credit will be issued for 2021 and is reflected in the rates above. The chart below compares Borough Fee with surrounding municipalities per year.

SOLID WASTE CHARGE COMPARISON BASED ON TOTAL

ANNUAL FEE

Borough of Phoenixville	\$356.00 per year
Borough of Parkesburg	\$320.00 per year
Borough of Spring City	\$264.00 per year
*Borough of Kennett Square	\$232.44 per year
Borough of Avondale	\$220.00 per year
Borough of Downingtown	\$220.00 per year
Borough of West Chester	\$3.00/per bag
Borough of Honey Brook	\$3.00/per bag
Oxford Borough	All Private Collection

*96 Gallon annual fee used for comparison

SOLID WASTE REVENUES

CHARGES FOR SERVICE

ACCOUNT #	TITLE	DESCRIPTION	2018		2019		2020		EY 2020		2021	
			ACTUAL	ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	PROPOSED	Budget	Budget	
10-364-000-00	Solid Waste Fees	Quarterly charge for residential MSW collection. Quarterly fees reduced by \$5/ton/qr. in June 2020, decreased additional \$2/account/qr.	386,194	388,136	367,355	174,367	340,000	340,000	321,070			
	TOTAL		386,194	388,136	367,355	174,367	340,000	340,000	321,070			
OPERATING TRANSFER IN												
10-392-010-00	General Fund	Transfer in from General Fund to balance the Solid Waste Fund	0	0	0	0	0	0	0	0	0	0
10-399-000-000	Fund Balance	Use of Fund Balance to cover expenses in 2021	0	0	0	0	0	0	0	0	39,557	63,190
	TOTAL		0	0	0	0	0	0	0	0	39,557	63,190
TOTAL SOLID WASTE REVENUE			366,194	368,136	367,355	174,367	340,000	340,000	379,557			384,260

**SOLID WASTE EXPENDITURES
PUBLIC WORKS**

ACCOUNT #	TITLE	DESCRIPTION	2018		2019		2020		EY 2020		2021	
			ACTUAL	ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	PROPOSED	Budget	Budget	
10-427-210-026	Maintenance Supplies	Includes purchase of leaf bags, tools and equipment for collection of leaves, branches and annual clean-up day	169	0	1,200	0	0	0	0	0	400	400
	TOTAL		169	0	1,200	0	0	0	0	0	400	400
CONTRACTUAL SERVICES												
10-427-300-044	Annual Clean Up Day	Cost of employees to man dumpster locations, dumpster rental and disposal	5,820	4,105	5,000	385	1,900	3,000	3,000			
10-427-300-045	Contracted Services	Includes annual contract for residential collection MSW and recyclables	197,562	203,488	215,698	110,326	220,653	228,700	228,700			
10-427-300-045	Contracted Services	Hauling contractors and tipping fees at SECCRA landfill for disposal	118,723	120,263	126,088	52,877	105,754	127,000	127,000			
10-427-300-091	Refunds	Reimbursements of trash fees to owners terminating service	365	517	400	234	468	450	450			
	TOTAL		322,470	328,373	347,186	163,822	328,775	359,150	359,150			

RESERVE

10-427-900-000	Reserve	Reserves for future investments and operating expenses	0	0	0	0	0	0	0	0	0	0
	TOTAL		0	0	0	0	0	0	0	0	0	0

TRANSFER TO OTHER FUNDS

10-492-000-001	Transfer to General Fund	Costs for manpower to enforce Solid Waste Ordinance	7,279	0	18,969	9,720	15,000	24,710	24,710			
	TOTAL		7,279	0	18,969	9,720	15,000	24,710	24,710			

TOTAL SOLID WASTE OPERATING EXPENDITURES			316,819	324,268	343,386	163,437	326,875	356,550	356,550			
TOTAL SOLID WASTE NON-OPERATING EXPENDITURES			13,098	4,105	23,969	10,105	16,900	27,710	27,710			
TOTAL SOLID WASTE EXPENDITURES			329,918	328,373	367,355	173,542	343,775	384,260	384,260			

General Fund Costs Allocated Across General, Water, Sewer and Parking Funds to Support Transfers							
	Original Budget	General	Water	Sewer	Parking	Solid Waste	
Transfer for Lockbox Costs			10.00%	40.00%	40.00%	0.00%	10.00%
01.472.300.090	Bank Charges	\$ 12,000.00	\$ 1,200.00	\$ 4,800.00	\$ 4,800.00	\$ -	\$ 1,200.00
	Total	\$ 12,000.00	\$ 1,200.00	\$ 4,800.00	\$ 4,800.00	\$ -	\$ 1,200.00
Transfer to GF for Allocated Expenditures							
Administration			24.00%	30.00%	30.00%	13.00%	3.00%
01.400.140.000	Salary - Manager	\$ 111,651.53	\$ 26,796.37	\$ 33,495.46	\$ 33,495.46	\$ 14,514.70	\$ 3,349.55
01.400.140.004	Wages - Administration	\$ 104,793.12	\$ 25,150.35	\$ 31,437.94	\$ 31,437.94	\$ 13,623.11	\$ 3,143.79
01.400.140.045	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.400.150.006	Health Benefits/Medical	\$ 45,282.62	\$ 10,867.83	\$ 13,584.79	\$ 13,584.79	\$ 5,886.74	\$ 1,358.48
01.400.150.007	Health Benefits/Disability	\$ 1,861.86	\$ 446.85	\$ 558.56	\$ 558.56	\$ 242.04	\$ 55.86
01.400.150.008	Health Benefits/Life	\$ 612.00	\$ 146.88	\$ 183.60	\$ 183.60	\$ 79.56	\$ 18.36
01.400.160.001	FICA	\$ 16,558.02	\$ 3,973.92	\$ 4,967.40	\$ 4,967.40	\$ 2,152.54	\$ 496.74
01.400.160.002	Unemployment	\$ 855.00	\$ 205.20	\$ 256.50	\$ 256.50	\$ 111.15	\$ 25.65
01.400.160.003	Workers Compensation	\$ 1,715.00	\$ 411.60	\$ 514.50	\$ 514.50	\$ 222.95	\$ 51.45
01.400.300.010	Conslt. Services	\$ 85,000.00	\$ 20,400.00	\$ 25,500.00	\$ 25,500.00	\$ 11,050.00	\$ 2,550.00
01.400.300.012	Computer Services	\$ 7,500.00	\$ 1,800.00	\$ 2,250.00	\$ 2,250.00	\$ 975.00	\$ 225.00
01.400.300.015	Econ Development & Strat Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 375,829.14	\$ 90,198.99	\$ 112,748.74	\$ 112,748.74	\$ 48,857.79	\$ 11,274.87
Finance			24.00%	30.00%	30.00%	13.00%	3.00%
01.402.140.001	Salary - Finance	\$ 128,971.08	\$ 30,953.06	\$ 38,691.32	\$ 38,691.32	\$ 16,766.24	\$ 3,869.13
01.402.140.045	Longevity	\$ 3,636.55	\$ 872.77	\$ 1,090.96	\$ 1,090.96	\$ 472.75	\$ 109.10
01.402.150.006	Health Benefits/Medical	\$ 19,498.14	\$ 4,679.55	\$ 5,849.44	\$ 5,849.44	\$ 2,534.76	\$ 584.94
01.402.150.007	Health Benefits/Disability	\$ 1,195.40	\$ 286.90	\$ 358.62	\$ 358.62	\$ 155.40	\$ 35.86
01.402.150.008	Health Benefits/Life	\$ 288.00	\$ 69.12	\$ 86.40	\$ 86.40	\$ 37.44	\$ 8.64
01.402.160.004	FICA	\$ 11,013.85	\$ 2,643.32	\$ 3,304.15	\$ 3,304.15	\$ 1,431.80	\$ 330.42
01.402.160.002	Unemployment	\$ 570.00	\$ 136.80	\$ 171.00	\$ 171.00	\$ 74.10	\$ 17.10
01.402.160.003	Workers Compensation	\$ 105.00	\$ 25.20	\$ 31.50	\$ 31.50	\$ 13.65	\$ 3.15
01.402.300.012	Computer Services	\$ 13,000.00	\$ 3,120.00	\$ 3,900.00	\$ 3,900.00	\$ 1,690.00	\$ 390.00
01.402.300.029	Training	\$ 1,000.00	\$ 240.00	\$ 300.00	\$ 300.00	\$ 130.00	\$ 30.00
01.402.300.046	Dues/Memberships	\$ 3,500.00	\$ 840.00	\$ 1,050.00	\$ 1,050.00	\$ 455.00	\$ 105.00
01.402.300.051	Liability Insurance	\$ 3,600.00	\$ 864.00	\$ 1,080.00	\$ 1,080.00	\$ 468.00	\$ 108.00
	Total	\$ 186,378.02	\$ 44,730.72	\$ 55,913.40	\$ 55,913.40	\$ 24,229.14	\$ 5,591.34
Municipal Building			29.50%	29.50%	29.50%	9.50%	2.00%
01.409.210.026	Maintenance Supplies	\$ 1,500.00	\$ 442.50	\$ 442.50	\$ 442.50	\$ 142.50	\$ 30.00
01.409.300.021	Telephones	\$ 9,000.00	\$ 2,655.00	\$ 2,655.00	\$ 2,655.00	\$ 855.00	\$ 180.00
01.409.300.045	Contracted Services	\$ 6,000.00	\$ 1,770.00	\$ 1,770.00	\$ 1,770.00	\$ 570.00	\$ 120.00
01.409.300.052	Liability Insurance	\$ 9,900.00	\$ 2,920.50	\$ 2,920.50	\$ 2,920.50	\$ 940.50	\$ 198.00
01.409.300.061	Utilities	\$ 8,000.00	\$ 2,360.00	\$ 2,360.00	\$ 2,360.00	\$ 760.00	\$ 160.00
01.409.300.073	Building Maintenance & Repairs	\$ 49,500.00	\$ 14,602.50	\$ 14,602.50	\$ 14,602.50	\$ 4,702.50	\$ 990.00
01.409.700.050	Minor Equipment	\$ 2,000.00	\$ 590.00	\$ 590.00	\$ 590.00	\$ 190.00	\$ 40.00
01.400.210.010	Office Supplies	\$ 4,000.00	\$ 1,180.00	\$ 1,180.00	\$ 1,180.00	\$ 380.00	\$ 80.00
	Total	\$ 89,900.00	\$ 26,520.50	\$ 26,520.50	\$ 26,520.50	\$ 8,540.50	\$ 1,798.00
Police			50%	0%	0%	50%	0%
01.410.140.043	Wages - Clerical	\$ 107,607.09	\$ 53,803.54	\$ -	\$ -	\$ 53,803.54	\$ -
01.410.140.045	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 107,607.09	\$ 53,803.54	\$ -	\$ -	\$ 53,803.54	\$ -
Streets			30.00%	30.00%	30.00%	8.00%	2.00%
01.430.300.021	Telephones	\$ 6,500.00	\$ 1,950.00	\$ 1,950.00	\$ 1,950.00	\$ 520.00	\$ 130.00
01.430.300.029	Training	\$ 750.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 60.00	\$ 15.00
01.430.300.052	Liability Insurance	\$ 9,000.00	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ 720.00	\$ 180.00
01.430.300.061	Utilities	\$ 8,000.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 640.00	\$ 160.00
01.430.300.073	Building Maintenance & Repairs	\$ 3,000.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 240.00	\$ 60.00
01.437.210.051	Vehicle Parts	\$ 10,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 800.00	\$ 200.00
01.437.300.016	Vehicle Maintenance & Repairs	\$ 15,000.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 1,200.00	\$ 300.00
	Total	\$ 52,250.00	\$ 15,675.00	\$ 15,675.00	\$ 15,675.00	\$ 4,180.00	\$ 1,045.00
01.438.210.024	Maintenance Supplies	\$ 15,000.00	\$ 4,999.50	\$ 5,001.00	\$ 4,999.50	\$ -	\$ -
Other Services			30.00%	30.00%	30.00%	10.00%	
01.487.000.000	Non-uniform Pension	\$ 202,341.00	\$ 179,539.85	\$ 9,771.92	\$ 9,771.92	\$ 3,257.31	\$ -
Debt Service			30.00%	30.00%	30.00%	10.00%	
	Debt Service on PW Facility	\$ 109,916.07	\$ 32,974.82	\$ 32,974.82	\$ 32,974.82	\$ 10,991.61	\$ -
	Debt Service on Boro Hall (22% of debt serv)	\$ 47,073.32	\$ 14,122.00	\$ 14,122.00	\$ 14,122.00	\$ 4,707.33	\$ -
			61.85%	14.90%	9.16%	9.74%	4.35%
	Debt Service on 600 S Broad Street	\$ 87,301.00	\$ 54,000.00	\$ 13,000.00	\$ 8,000.00	\$ 8,500.00	\$ 3,801.00
	Total	\$ 244,290.39	\$ 101,096.82	\$ 60,096.82	\$ 55,096.82	\$ 24,198.94	\$ 3,801.00
	Total	\$ 1,285,595.63	\$ 517,764.93	\$ 290,527.38	\$ 285,525.88	\$ 167,067.22	\$ 24,710.21

BOROUGH OF KENNETT SQUARE

SPECIAL REVENUE FUNDS

Liquid Fuels Fund

Title Page	12.1
Summary Revenues and Expenditures	12.2
Revenues and Expenditures	12.3

Emergency Management Fund

Title Page	12.4
Summary Revenues and Expenditures	12.5
Revenues and Expenditures	12.6

LIQUID FUELS FUND

The Liquid Fuels Fund is a special revenue fund required to track revenues and expenditures of Pennsylvania Department of Transportation Liquid Fuels allocation to municipalities. Funds must be used for highway related expenditures; the Borough applies these funds to highway resurfacing and street light operations.

SUMMARY OF LIQUID FUELS FUND REVENUES & EXPENDITURES

REVENUES

ACCOUNT #	TITLE	2018	2019	2020	EY 2020	2021
		ACTUAL	ACTUAL	BUDGET	PROJECTED	Budget
341	INTEREST/RENTS	98	1,432	0	350	500
342	OTHER LEVEL OF GOV'T	177,781	181,676	173,922	177,197	161,054
399	FUND BALANCE FORWARD	0	0	46,805	46,805	44,495

TOTAL REVENUES 177,879 183,108 220,727 224,352 206,048

EXPENDITURES

ACCOUNT #	TITLE	2018	2019	2020	EY 2020	2021
		ACTUAL	ACTUAL	BUDGET	PROJECTED	Budget
434	STREET LIGHTS	39,324	38,816	37,000	37,000	41,000
438	PUBLIC WORKS	0	291,744	183,727	142,857	165,048

TOTAL EXPENDITURES 39,324 330,561 220,727 179,857 206,048

LIQUID FUELS FUND REVENUES

ACCOUNT #	INTEREST/INETS TITLE	DESCRIPTION	2018		2020		2020		2021	
			ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	PROPOSED	Budget	
09-341-000-09	Interest Earnings	Interest earned on Liquid Fuels Funds money in bank	98	1,432	0	286	350	500	500	
	TOTAL		98	1,432	0	286	350	500	500	
OTHER LEVEL OF GOVT										
09-342-000-09	State Allocation	Annual revenue sharing from the State of Pennsylvania derived from gas and weight taxes for the maintenance of local streets	163,981	167,876	160,122	163,397	163,397	147,254	147,254	
09-342-100-09	Road Turn back Maint. Allocation Streets	Annual payment from PennDOT for maintenance of State and Cypress Streets	13,800	13,800	13,800	13,800	13,800	13,800	13,800	
	TOTAL		177,781	181,676	173,922	177,197	177,197	161,054	161,054	
FUND BALANCE FORWARD										
09-399-000-09	Fund Balance Forward	Amount from reserve used to balance expenses	0	0	46,805	0	46,805	44,495	44,495	
	TOTAL		0	0	46,805	0	46,805	44,495	44,495	
TOTAL LIQUID FUEL REVENUES			177,879	183,108	220,727	177,483	224,352	206,048	206,048	

LIQUID FUELS FUND EXPENDITURES

PUBLIC WORKS

ACCOUNT #	STREET LIGHTS	CONTRACTUAL SERVICES TITLE	DESCRIPTION	2018		2020		2021		
				ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	PROPOSED	Budget
09-434-300-009	Street Lights		Total annual cost of power for street lights in the Borough is being funded 100% from the Liquid Fuels Fund for 2021	39,324	38,816	37,000	16,833	37,000	41,000	
	TOTAL			39,324	38,816	37,000	16,833	37,000	41,000	
TOTAL STREET LIGHTS				39,324	38,816	37,000	16,833	37,000	41,000	
HIGHWAY MAINTENANCE										
09-438-370-009		CONTRACTUAL SERVICES	LF money used for milling, paving and other surface treatments,	0	291,744	183,727	0	142,857	120,000	
	TOTAL			0	291,744	183,727	0	142,857	120,000	
TOTAL HWY MAINT.				0	291,744	183,727	0	142,857	120,000	
TOTAL LIQUID FUEL EXPENDITURES			39,324	330,561	220,727	16,833	179,857	161,000	206,048	

EMERGENCY MANAGEMENT FUND

The Emergency Management Fund was created as a special fund subsidized by a portion of Local Services Tax for Public Safety emergency situations that could arise in the Borough.

SUMMARY OF EMERGENCY MANAGEMENT FUND REVENUES & EXPENDITURES

REVENUES

ACCOUNT #	TITLE	2018	2019	2020	2020	EY 2020	2021
		ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	Budget
310	ACT 511 TAXES	377,476	503,067	371,231	136,384	459,154	327,827
391	PROCEEDS FROM DEBT	0	0	0	0	0	0
TOTAL REVENUES		377,476	503,067	371,231	136,384	459,154	327,827

EXPENDITURES

ACCOUNT #	TITLE	2018	2019	2020	2020	EY 2020	2021
		ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	Budget
410	PUBLIC SAFETY	377,475	508,593	371,231	170,322	459,154	327,827
TOTAL EXPENDITURES		377,475	508,593	371,231	170,322	459,154	327,827

EMERGENCY MANAGEMENT FUND REVENUES

ACCOUNT #	ACT 511 TAXES TITLE	DESCRIPTION	2018		2019		2020		2020		2021	
			ACTUAL	BUDGET	ACTUAL	BUDGET	06/30/2020	BUDGET	EY 2020	PROJECTED	PROPOSED	Budget
51-310-051-00	Local Services Tax	The Borough is required to spend 25% of LST taxes collected on emergency services	136,345	40,000	39,771	40,000	0	37,500	0	30,000	30,000	30,000
51-341-000-51	Interest	Interest	55	0	374	0	2	2	0	0	0	0
51-355-000-13	Fire Relief Pension	Pass-through from the State to the Borough to the volunteer firemen relief association of the Kennett Fire Co. #1	31,653	35,000	34,858	35,000	0	35,389	0	35,000	35,000	35,000
51-392-000-51	Transfer from General Fund	1 Mills in property taxes for the Fire Department	209,423	251,000	293,231	251,000	136,383	251,000	0	251,000	251,000	251,000
51-392-000-51	Transfer from General Fund	Additional transfer from GF required to balance EMS budget	0	45,231	134,833	45,231	0	135,263	0	49,231	49,231	11,827
TOTAL			377,476	371,231	503,067	371,231	136,384	459,154	136,384	365,231	365,231	327,827
PROCEEDS FROM DEBT												
51-391-000-51	Short Term Note	No budget for 2021	0	0	0	0	0	0	0	0	0	0
TOTAL			0	0	0	0	0	0	0	0	0	0
TOTAL EMERGENCY MANAGEMENT REVENUES			377,476	371,231	503,067	371,231	136,384	459,154	136,384	365,231	365,231	327,827

EMERGENCY MANAGEMENT FUND EXPENDITURES

PUBLIC SAFETY

ACCOUNT #	CONTRIBUTION TITLE	DESCRIPTION	2018		2019		2020		2020		2021	
			ACTUAL	BUDGET	ACTUAL	BUDGET	06/30/2020	BUDGET	EY 2020	PROJECTED	PROPOSED	Budget
51-411-150-007	Fire Relief Pension	Pass-through from the State to the Borough to the volunteer firemen relief association of the Kennett Fire Co. #1	31,653	35,000	34,858	35,000	0	35,389	0	35,000	35,000	35,000
51-411-500-030	Fire / Kennett	Budget moved to EMS Regional Commission line	0	0	0	0	0	0	0	0	0	0
51-411-500-031	Fire / Longwood	Budget moved to EMS Regional Commission line	10,000	0	0	0	0	0	0	0	0	0
51-411-500-032	EMS Regional Commission	EMS Regional Commission contribution increased by 15% for 2021	252,508	254,632	252,507	254,632	130,045	254,632	130,045	254,632	254,632	292,827
TOTAL			294,161	289,632	287,364	289,632	130,045	290,021	130,045	289,632	289,632	327,827

DEBT SERVICE

51-412-000-013	Principal / Firetruck Note	Firetruck no principal for 2021 (pay off \$90k in 2020)	62,580	72,383	201,925	72,383	36,902	162,383	36,902	75,014	0	0
51-412-000-014	Interest / Firetruck Note	Firetruck note interest for 2021	20,734	9,216	19,304	9,216	3,375	6,750	3,375	6,585	0	0
TOTAL			83,315	81,599	221,229	81,599	40,276	169,133	40,276	81,599	0	0

CODES

CONTRACTUAL SERVICES												
51-413-300-045	Emergency Cleanup	Funds for any Code Dept. emergency clean-up of vacant buildings	0	0	0	0	0	0	0	0	0	0
TOTAL			0	0	0	0	0	0	0	0	0	0
TOTAL PUBLIC SAFETY			377,475	371,231	508,593	371,231	170,322	459,154	170,322	371,231	371,231	327,827

TOTAL EMERGENCY MGMT. EXPENDITURES

TOTAL EMERGENCY MGMT. EXPENDITURES			377,475	371,231	508,593	371,231	170,322	459,154	170,322	371,231	371,231	327,827
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BOROUGH OF KENNETT SQUARE

CAPITAL IMPROVEMENT FUNDS

Capital Projects	13.1
Summary of General Capital Improvements	13.2
Revenues	13.3
Expenditures	13.4
Capital Improvement Plan (CIP) 2021-2025	13.5

BOROUGH OF KENNETT SQUARE**2021 CAPITAL PROJECTS**

Borough Council approved the Borough of Kennett Square Capital Improvement Plan for years 2021 – 2025 on November 16, 2020. The full plan is included in this section, as well as many of the specific projects slotted for 2021 are listed in the Budget Presentation in Tab 2 of the Budget Binder.

SUMMARY OF GENERAL CAPITAL IMPROVEMENT FUND REVENUES & EXPENDITURES

REVENUES

ACCOUNT #	TITLE	2018	2019	2020	2020	EY 2020	2021
		ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	Budget
341	INTEREST	105	110	0	31	40	0
351	OTHER LEVEL OF GOVT.	12,438	14,100	500,000	0	0	1,415,000
392	OPERATING TRANSFERS IN	386,581	334,115	600,707	0	480,317	694,687
393	PROCEEDS OF DEBT	0	1,981,137	0	0	0	0
399	FUND BALANCE FORWARD	0	0	0	0	0	0
TOTAL REVENUES		399,124	2,329,462	1,100,707	31	480,357	2,109,687

EXPENDITURES

ACCOUNT #	TITLE	2018	2019	2020	2020	EY 2020	2021
		ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	Budget
430	PUBLIC WORKS	48,174	53,947	798,950	6,770	63,600	1,698,500
475	NON-DEPARTMENTAL	340,719	2,309,129	301,757	279,702	416,757	411,187
TOTAL EXPENDITURES		388,893	2,363,076	1,100,707	286,472	480,357	2,109,687

GENERAL CAPITAL IMPROVEMENT REVENUES

ACCOUNT #	TITLE	DESCRIPTION	2018		2020		EY 2020		2021	
			ACTUAL	ACTUAL	BUDGET	06/30/2020	PROJECTED	PROPOSED	Budget	Budget
30-341-000-30	Interest	Interest earned on balance in account	105	110	0	31	40	0	0	0
	TOTAL		105	110	0	31	40	0	0	0
OTHER LEVEL OF GOV'T.										
30-353-000-30	Grants	County CRP grant for Birch Street	0	0	500,000	0	0	0	0	500,000
30-359-100-30	PennDOT Funds	TASA Grant - Bike and Ped project Nixon to Pennock connector	0	0	0	0	0	0	0	915,000
30-391-030-00	Sale of Fixed Assets	No Budget for 2021	0	14,100	0	0	0	0	0	0
30-395-010-00	Refunds	No Budget for 2021	12,438	0	0	0	0	0	0	0
	TOTAL		12,438	14,100	500,000	0	0	0	0	1,415,000
OPERATING TRANSFERS IN										
30-392-000-15	Parking Fund	Money transferred in from the Water Fund to cover capital improvements and debt service. No Budget for 2021	0	0	0	0	0	0	0	0
30-392-000-06	Water Fund	Money transferred in from the Water Fund to cover capital improvements and debt service. No Budget for 2021	0	0	0	0	0	0	0	0
30-392-000-08	Sewer Fund	Money transferred in from the Sewer Fund to cover capital improvements and debt service. Birch Street	0	334,115	55,000	0	0	0	55,000	55,000
30-392-000-01	General Fund	Money transferred in from the General Fund to cover capital improvements and debt service.	386,581	0	545,707	0	480,317	639,687	639,687	639,687
	TOTAL		386,581	334,115	600,707	0	480,317	639,687	694,687	694,687
PROCEEDS OF DEBT										
30-391-000-03	General Obligation Notes	No Budget for 2021	0	1,981,137	0	0	0	0	0	0
	TOTAL		0	1,981,137	0	0	0	0	0	0
FUND BALANCE FORWARD										
30-399-000-30	Fund Balance Forward	No Budget for 2021	0	0	0	0	0	0	0	0
	TOTAL		0	0	0	0	0	0	0	0
TOTAL REVENUES			399,124	2,329,462	1,100,707	31	480,357	694,687	694,687	2,109,687

0

GENERAL CAPITAL IMPROVEMENT FUND EXPENDITURES

PUBLIC WORKS

ACCOUNT #	STREETS	TITLE	DESCRIPTION	2018		2019		2020		2021	
				ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	06/30/2020	PROJECTED	PROPOSED
30-430-700-041	Equipment		33% of exmark mower (\$5K) and skid steer (\$20K), paint machine (\$3500), message board (\$18k), removed.	17,095	28,376	14,700	0	0	42,500	28,500	
30-430-700-043	Vehicles		33% pickup truck (\$20K) liftgate and plow	0	0	61,250	0	56,600	17,000	20,000	
30-430-700-044	Facilities & Infrastructure		[1 Ped crossing (\$5,000)(removed)] Sickles Street (\$25,000), Birch Street (\$710,000), TASA Project - Pennock to Nixon (915,000)	31,079	25,571	723,000	6,770	7,000	743,000	1,650,000	
TOTAL				48,174	53,947	798,950	6,770	63,600	802,500	1,698,500	

TOTAL PUBLIC WORKS

48,174 53,947 798,950 6,770 63,600 802,500 1,698,500

NON-DEPARTMENTAL

DEBT SERVICE

ACCOUNT #	TITLE	DESCRIPTION	2018		2019		2020		2021	
			ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	06/30/2020	PROJECTED	PROPOSED
30-472-000-013	Principal / G.O. Note 2011	Series 2011 refinanced into G.O. Notes, Series 2016 (Refunding Portion, \$211K and PW Garage, \$45K).	274,786	2,179,826	256,000	256,000	256,000	256,000	300,000	300,000
30-472-000-013	Principal / Street Lights	Regional Street Light Replacement Program (RSLPP) - replace all cobra head street lights with electriciv savings	0	13,562	13,562	6,914	128,562	0	0	0
30-472-000-014	Interest/Street Lights	Interest on loan for RSLPP above (Acct. # 30-472-000-013)	0	3,966	3,966	1,851	3,966	0	0	0
30-472-000-014	Interest/G.O. Note 2011	Interest on GO Note 2011 as above in account # 30-472-000-013	65,918	84,401	28,229	14,937	28,229	23,886	23,886	23,886
30-472-000-030	Bond Issue Cost	No Budget for 2021	15	0	0	0	0	0	0	0
30-472-000-030	Bond Refinancing Cost	2021 Debt Service for 600 S. Broad St.	0	27,374	0	0	0	0	87,301	87,301
TOTAL			340,719	2,309,129	301,757	279,702	416,757	411,187	411,187	411,187

TOTAL NON-DEPARTMENTAL

340,719 2,309,129 301,757 279,702 416,757 411,187 411,187

TOTAL CAPITAL OPERATING EXPENDITURES

340,719 2,309,129 301,757 279,702 416,757 411,187 411,187

TOTAL CAPITAL NON-OPERATING EXPENDITURES

48,174 53,947 798,950 6,770 63,600 802,500 1,698,500

TOTAL EXPENDITURES

388,893 2,363,076 1,100,707 286,472 480,357 1,213,687 2,109,687

To: Borough Council and the Mayor
From: Joseph Scalise, Borough Manager
Subject: 2021 - 2025 Capital Improvement Program
Date:

INTRODUCTION

The approach in the preparation of the Capital Improvement Program (CIP) has been two-fold. First, we attempted to identify capital projects from the previously adopted CIP and any new capital projects to be incorporated into the new CIP. Second, we set project priorities, and from those priorities, attempted to develop a reasonable and practical list of projects that approximates the capital funding capacity that we anticipate for the next five years. All of the projects included in the proposed CIP should be considered, limited only by the Borough's ability to commit funding.

First and foremost, projects that are required to maintain the infrastructure of the Borough have been included in the CIP. A reasonable level of annual funding for maintaining the infrastructure is critical to the operations and the long term financial stability of the Borough. While the CIP tries to balance the costs to maintain the Borough's investment in infrastructure over the full five years of the plan, unforeseen conditions sometimes necessitate modifications to the schedule that result in fluctuations in the CIP budget projects. Failure to plan and budget adequately for these maintenance projects will likely result in higher costs and more extensive repairs in the future.

A second category of projects include new projects that will address an existing problem or condition. These projects may also address a situation that is mandated by the state or federal government.

Others fit into the category of new projects that will improve the quality of life in the community or improve business operations for the borough. These projects are desirable when funding is available or when the benefits of the project warrant funding. These projects often involve innovative approaches to service, delivery and/or enhance the quality of life in the community.

Finally, the Borough receives requests from other groups for projects that will benefit the community. These are worthwhile community endeavors and often deserve the Borough's support if funding is available and when the project benefits justify the cost of the project.

The 2021 Budget, to be approved by Council before the end of the year, will include the funding for the first year of the updated five year Capital Improvement Program. In considering the 2021 operating budget, Council will have another opportunity to revise the Borough's capital budget. The Borough is operating off the pre approved CIP. The new schedule is predicted as follows:

SCHEDULE

September 8, 2020	Public Works/Finance Committee receive CIP
November 16, 2020	CIP Public Hearing and Discussion
December 7, 2020	CIP Adoption

HIGHLIGHTS

The 2021 - 2025 CIP is organized under Streets, Water Utility, Sewer Utility, Parking and Other.

The Summary of Capital Improvements for 2021 totals \$16,838,975. The summary of funding sources and capital expenditures are included on pages 4 and 5.

Capital improvements in 2021 are funded as follows:

General Fund Operations	\$ 4,313,750
Enterprise Fund Operations	\$ 7,431,475
Grants and Outside Sources	\$ 2,593,750
Bond/Loan Proceeds	\$ 2,500,000

FINANCIAL CAPACITY REVIEW

Each year a Financial Capacity Forecast is prepared to assist in estimating the current year end balance and the capacity for capital funding included in the Capital Improvement Program. The Borough relies on grants, use of fund balances and borrowing for its funding of the CIP.

RECOMMENDATION

The 2021 - 2025 Capital Improvement Plan is presented to Borough Council for its review and consideration. I believe it provides an outline of the important capital needs facing the Borough in the next five years and outlines a plan for financing. I recommend its approval with the understanding that the Capital Budget adopted by Council as part of the 2021 Operating Budget may differ from the expenditures for 2021 in the approved 2021 - 2025 Five Year Capital Improvement Program.

BOROUGH OF KENNETT SQUARE

Capital Improvement Program for Years 2021 - 2025

Revenue Summary

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
General Fund						
Operating Revenues	\$ 382,500	\$ 267,000	\$ 238,000	\$ 18,750	\$ 32,500	\$ 938,750
G.O. Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CRP Grant	\$ 1,415,000	\$ -	\$ -	\$ -	\$ -	\$ 1,415,000
Other (ST 15-2)	\$ -	\$ -	\$ -	\$ 6,250	\$ 12,500	\$ 18,750
Other (ST 10-6)	\$ -	\$ 1,160,000	\$ -	\$ -	\$ -	\$ 1,160,000
Water Fund						
Operating Revenues	\$ 1,186,000	\$ 468,975	\$ 70,000	\$ 20,000	\$ -	\$ 1,744,975
G.O. Bonds	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Sewer Fund						
Operating Revenues	\$ 705,000	\$ 170,500	\$ -	\$ -	\$ -	\$ 875,500
Parking Fund						
Operating Revenues	\$ -	\$ 386,000	\$ -	\$ -	\$ -	\$ 386,000
G. O. Bonds	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
Other Projects						
Operating Revenues	\$ -	\$ 100,000	\$ 175,000	\$ 2,100,000	\$ 1,000,000	\$ 3,375,000
G. O. Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Fund	\$ -	\$ -	\$ 100,000	\$ 1,850,000	\$ -	\$ 1,950,000
Sewer Fund	\$ -	\$ -	\$ 100,000	\$ 1,850,000	\$ -	\$ 1,950,000
Parking Fund	\$ -	\$ -	\$ 25,000	\$ 500,000	\$ -	\$ 525,000
Total Revenues	\$ 5,188,500	\$ 3,552,475	\$ 708,000	\$ 6,345,000	\$ 1,045,000	\$ 16,838,975

BOROUGH OF KENNETT SQUARE

Capital Improvement Program for Years 2021 - 2025

Expenditure Summary

Project Number	Project	Reserve	Total Funds Required	FY 2021 Costs	FY 2022 Costs	FY 2023 Costs	FY 2024 Costs	FY 2025 Costs
Public Works								
ST-15-1	North Walnut Street Sidewalks	\$ 165,000	\$ 1,080,000	\$ 915,000	\$ -	\$ -	\$ -	\$ -
ST-15-2	Sidewalk Fund	\$ -	\$ 75,000	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
ST-15-3	North Union Street Gateway	\$ -	\$ 212,000	\$ -	\$ 212,000	\$ -	\$ -	\$ -
ST-15-4	Storm water MS4 Improvements	\$ 30,000	\$ 154,000	\$ 24,000	\$ 50,000	\$ 50,000	\$ -	\$ -
ST-10-6	Birch Street	\$ -	\$ 1,803,500	\$ 643,500	\$ 1,160,000	\$ -	\$ -	\$ -
ST-15-5	West Sickles Traffic Calming	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -
ST-15-6	Flooding Mitigation Meredith St	\$ -	\$ 168,000	\$ -	\$ 5,000	\$ 163,000	\$ -	\$ -
ST-12-11	Washington Street / Engineering	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
	Total	\$ 195,000	\$ 3,532,500	\$ 1,602,500	\$ 1,427,000	\$ 238,000	\$ 25,000	\$ 45,000
Water Utility								
WU-09-1	Water Meter Replacement Program	\$ 180,000	\$ 310,000	\$ 40,000	\$ 40,000	\$ 50,000	\$ -	\$ -
WU-15-3	Hydrant Replacement	\$ -	\$ 80,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
WU-15-4	Fire Pump Replacement	\$ -	\$ 506,000	\$ 506,000	\$ -	\$ -	\$ -	\$ -
WU-20-1	Water Main Improvements	\$ -	\$ 1,983,975	\$ 1,575,000	\$ 408,975	\$ -	\$ -	\$ -
ST-10-6	Birch Street	\$ 365,000	\$ 365,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 545,000	\$ 3,244,975	\$ 2,141,000	\$ 468,975	\$ 70,000	\$ 20,000	\$ -
Sewer Utility								
SU-09-1	South Street Pump Station	\$ -	\$ 645,000	\$ 645,000	\$ -	\$ -	\$ -	\$ -
SU-09-3	UV System Replacement	\$ -	\$ 170,500	\$ -	\$ 170,500	\$ -	\$ -	\$ -
SU-16-1	Upgrade Wastewater Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ST-10-6	Birch Street	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ 875,500	\$ 705,000	\$ 170,500	\$ -	\$ -	\$ -
Parking Utility								
PK-10-2	Parking Solar Roof	\$ -	\$ 1,386,000	\$ -	\$ 1,386,000	\$ -	\$ -	\$ -
	Total	\$ -	\$ 1,386,000	\$ -	\$ 1,386,000	\$ -	\$ -	\$ -
Other Projects								
OP-15-1	Grant Way/Park Improvements	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -
OP-16-1	Admin & PD Facility	\$ -	\$ 7,700,000	\$ -	\$ -	\$ 400,000	\$ 6,300,000	\$ 1,000,000
	Total	\$ -	\$ 7,800,000	\$ -	\$ 100,000	\$ 400,000	\$ 6,300,000	\$ 1,000,000
Total Expenditures		\$ 740,000	\$ 16,838,975	\$ 4,448,500	\$ 3,552,475	\$ 708,000	\$ 6,345,000	\$ 1,045,000

BOROUGH OF KENNETT SQUARE
 Capital Improvement Program for Years 2021 - 2025
 Funding Source Summary

Project Number	Fund	Reserve	Total Funds Required	FY 2021 Costs	FY 2022 Costs	FY 2023 Costs	FY 2024 Costs	FY 2025 Costs
Public Works								
ST-15-1	General Fund	\$ 165,000	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -
ST-15-1	CRP	\$ -	\$ 915,000	\$ 915,000	\$ -	\$ -	\$ -	\$ -
ST-15-2	General Fund	\$ -	\$ 56,250	\$ -	\$ -	\$ 25,000	\$ 18,750	\$ 12,500
ST-15-2	Other	\$ -	\$ 18,750	\$ -	\$ -	\$ -	\$ 6,250	\$ 12,500
ST-20-1	General Fund	\$ -	\$ 212,000	\$ -	\$ 212,000	\$ -	\$ -	\$ -
ST-15-4	General Fund	\$ 30,000	\$ 154,000	\$ 24,000	\$ 50,000	\$ 50,000	\$ -	\$ -
ST-10-6	General Fund	\$ -	\$ 143,500	\$ 143,500	\$ -	\$ -	\$ -	\$ -
ST-10-6	CRP	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -
ST-10-6	Other	\$ -	\$ 1,160,000	\$ -	\$ 1,160,000	\$ -	\$ -	\$ -
ST-15-5	General Fund	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -
ST-15-6	General Fund	\$ -	\$ 168,000	\$ -	\$ 5,000	\$ 163,000	\$ -	\$ -
ST-12-11	General Fund	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Total		\$ 195,000	\$ 3,532,500	\$ 1,602,500	\$ 1,427,000	\$ 238,000	\$ 25,000	\$ 45,000
Water Utility								
WU-09-1	Water Fund	\$ 180,000	\$ 310,000	\$ 40,000	\$ 40,000	\$ 50,000	\$ -	\$ -
WU-15-3	Water Fund	\$ -	\$ 80,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
WU-20-1	Water Fund	\$ -	\$ 483,975	\$ 75,000	\$ 408,975	\$ -	\$ -	\$ -
WU-20-1	GO Bonds	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -
WU-15-4	Water Fund	\$ -	\$ 506,000	\$ 506,000	\$ -	\$ -	\$ -	\$ -
ST-10-6	Water Fund	\$ 365,000	\$ 365,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ 545,000	\$ 3,244,975	\$ 2,141,000	\$ 468,975	\$ 70,000	\$ 20,000	\$ -
Sewer Utility								
SU-09-1	Sewer Fund	\$ -	\$ 645,000	\$ 645,000	\$ -	\$ -	\$ -	\$ -
SU-09-3	Sewer Fund	\$ -	\$ 170,500	\$ -	\$ 170,500	\$ -	\$ -	\$ -
ST-10-6	Sewer Fund	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ 875,500	\$ 705,000	\$ 170,500	\$ -	\$ -	\$ -
Parking Utility								
PK-10-2	General Fund	\$ -	\$ 386,000	\$ -	\$ 386,000	\$ -	\$ -	\$ -
PK-10-2	GO Bonds	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
Total		\$ -	\$ 1,386,000	\$ -	\$ 1,386,000	\$ -	\$ -	\$ -
Other Projects								
OP-15-1	General Fund	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -
OP-16-1	General Fund	\$ -	\$ 3,275,000	\$ -	\$ -	\$ 175,000	\$ 2,100,000	\$ 1,000,000
OP-16-1	GO Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OP-16-1	Water Fund	\$ -	\$ 1,950,000	\$ -	\$ -	\$ 100,000	\$ 1,850,000	\$ -
OP-16-1	Sewer Fund	\$ -	\$ 1,950,000	\$ -	\$ -	\$ 100,000	\$ 1,850,000	\$ -
OP-16-1	Parking Fund	\$ -	\$ 525,000	\$ -	\$ -	\$ 25,000	\$ 500,000	\$ -
Total		\$ -	\$ 7,800,000	\$ -	\$ 100,000	\$ 400,000	\$ 6,300,000	\$ 1,000,000
Total Expenditures		\$ 740,000	\$ 16,838,975	\$ 4,448,500	\$ 3,552,475	\$ 708,000	\$ 6,345,000	\$ 1,045,000

BOROUGH OF KENNETT SQUARE
 Capital Improvement Program
 Streets Projects

	Reserved Funds	2021	2022	2023	2024	2025	Total
ST-15-1 TASA Grant/North Walnut Street Sidewalks	\$ 165,000	\$ 915,000	\$ -	\$ -	\$ -	\$ -	\$ 1,080,000
ST-15-2 Sidewalk Program	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 75,000
ST-20-1 Cypress and Race Parking Lot and Stormwater Management	\$ -	\$ -	\$ 212,000	\$ -	\$ -	\$ -	\$ 212,000
ST-15-4 Stormwater MS4 Compliance	\$ 30,000	\$ 24,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 154,000
ST-10-6 Birch Street	\$ 365,000	\$ 643,500	\$ 1,160,000	\$ -	\$ -	\$ -	\$ 2,168,500
ST-15-5 West Sickles Street Traffic Calming	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
ST-15-6 Meredith Street Stormwater Management	\$ -	\$ -	\$ 5,000	\$ 163,000	\$ -	\$ -	\$ 168,000
ST-12-11 Washington Street Engineering - connector Mulberry to South Street	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
Total Street	\$ 560,000	\$ 1,602,500	\$ 1,427,000	\$ 238,000	\$ 25,000	\$ 45,000	\$ 3,897,500

BOROUGH OF KENNETT SQUARE

Capital Improvement Program 2021-2025

DATE <u>7/31/2020</u>	DEPARTMENT <u>Public Works</u>	DIVISION <u>Street</u>
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1. Project Title: *TASA Grant/North Walnut Street Sidewalks*

3. Project Status: ST-15-1
 New _____ Revised Submission X Previously Submitted _____ In Progress X

4. Description:
install sidewalks on the east side of North Walnut Street and a crossing at a 3-way stop intersection at the intersection of Hazel Ave. Purpose is to connect the park entrance to State Street. May be a combination of Borough resources excavating for sidewalk and contracting for the forming and pouring of the concrete. Possibility of a joint grant application with Kennett Township to install sidewalks along with bike routes however project wouldn't be awarded until 2020.

**Part of TASA Grant to be constructed in 2020-2021 including bike lanes and ped improvements from Anson Nixon to Pennock Park along Walnut and South Streets and potentially Birch Street as well.*

5. Impact on Operating Budget/Other Departments: *no impact*

6. Summary of Project Data:

a. On-going/Current	_____
One-time/Total Project	<u>X</u>
b. To Be Done By:	
Contract	<u>X</u>
Force	_____
	<i>(month/year)</i>
c. Estimated Start	<u>Dec-20</u>
d. Estimated Completion	<u>Dec-21</u>
e. Estimated Life	<u>40 years</u>

7. Estimated Project Cost:

Total Proj.	\$ <u>120,000.00</u>	Current Year	<u>2021</u>
Architect/Engineer	\$ <u>165,000.00</u>		
Consultant	\$ <u>-</u>		
Land Acquisition	\$ <u>-</u>		
Construction	\$ <u>915,000.00</u>		
Equipment	\$ <u>-</u>		
Other (Specify)	\$ <u>-</u>		
Contingency (10%)	\$ <u>-</u>		
TOTAL	\$ <u>1,080,000.00</u>		

8. Planned Financing of Project:

Source of Funds	Prior Authority	2021	2022	2023	2024	2025	TOTAL
a. General Fund	\$165,000						\$165,000
b. Bonds							\$0
c. Sewer Fund							\$0
d. Water Fund							\$0
e. Parking Fund							\$0
f. Liquid Fuels							\$0
g. Grants (CRP)		\$915,000					\$915,000
h. Other							\$0
Total	\$165,000	\$915,000	\$0	\$0	\$0	\$0	\$1,080,000

BOROUGH OF KENNETT SQUARE

Capital Improvement Program 2021-2025

DATE	7/31/2020	DEPARTMENT	Public Works	DIVISION	Street
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1. Project Title: *Sidewalk Program*

3. Project Status: ST-15-2
 New _____ Revised Submission Previously Submitted _____ In Progress _____

4. Description:
Establish a fund to install sidewalks throughout the Borough using the Borough's newly formed Streetscape Committee's sidewalk plan identifying priority locations.

SHOWN AS A CONTINUAL PROGRAM FUNDED THROUGH ASSESSMENTS W/A 4 YR. PAYBACK

5. Impact on Operating Budget/Other Departments: *possibly self-funding through assessments to property owners*

6. Summary of Project Data:	7. Estimated Project Cost:
a. On-going/Current _____	Total Proj. \$ 75,000.00 Current Year 2021
One-time/Total Project _____ X _____	Architect/Engineer \$ -
b. To Be Done By:	Consultant \$ -
Contract <input checked="" type="checkbox"/> _____	Land Acquisition \$ -
Force _____	Construction \$ 75,000.00
(month/year)	Equipment \$ -
c. Estimated Start _____ Aug-23	Other (Specify) \$ -
d. Estimated Completion _____	Contingency (10%) \$ -
e. Estimated Life _____ 40 years	TOTAL \$ 75,000.00

8. Planned Financing of Project:

Source of Funds	Prior Authority	2021	2022	2023	2024	2025	TOTAL
a. General Fund				\$25,000	\$18,750	\$12,500	\$56,250
b. Bonds							\$0
c. Sewer Fund							\$0
d. Water Fund							\$0
e. Parking Fund							\$0
f. Liquid Fuels							\$0
g. Grants (CRP)							\$0
h. Other					\$6,250	\$12,500	\$18,750
Total	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000	\$75,000

BOROUGH OF KENNETT SQUARE

Capital Improvement Program 2021-2025

DATE 10/7/2020 DEPARTMENT Public Works DIVISION Street

1. Project Title: *Cypress and Race Parking Lot and Stormwater Management*

3. Project Status: ST-20-1
 New Revised Submission _____ Previously Submitted _____ In Progress _____

4. Description:

*Property located on northwest corner of Race and Cypress.
 add infiltration basin underneath and parking lot above accessed from Race Street
 Stormwater can capture water from area to west and can improve water quality entering stream
 Preliminary design shows 11 - 18 cars able to park at location*

*cost/space 11 cars \$ 19,327.27
 18 cars \$ 11,811.11*

5. Impact on Operating Budget/Other Departments: *Streets Dept. will need to maintain parking lot and provide winter maintenance.*

6. Summary of Project Data:

a. On-going/Current _____
 One-time/Total Project X
 b. To Be Done By:
 Contract X
 Force _____
 (month/year)
 c. Estimated Start 2022
 d. Estimated Completion 2022
 e. Estimated Life 50 years

7. Estimated Project Cost:

Total Pro	\$	212,000.00	Current Year	2020
Architect/Engineer	\$	35,000.00		
Consultant	\$	-		
Land Acquisition	\$	-		
Construction	\$	148,000.00		
Equipment	\$	-		
Other (Specify)	\$	-		
Contingency (20%)	\$	29,600.00		
TOTAL	\$	212,600.00		

8. Planned Financing of Project:

Source of Funds	Prior Authority	2021	2022	2023	2024	2025	TOTAL
a. General Fund			\$212,000				\$212,000
b. Bonds							\$0
c. Sewer Fund							\$0
d. Water Fund							\$0
e. Parking Fund							\$0
f. Liquid Fuels							\$0
g. Grants (CRP)							\$0
h. Other							\$0
Total	\$0	\$0	\$212,000	\$0	\$0	\$0	\$212,000

BOROUGH OF KENNETT SQUARE

Capital Improvement Program 2021-2025

DATE <u>7/31/2020</u>	DEPARTMENT <u>Public Works</u>	DIVISION <u>Street</u>
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1. Project Title: *Stormwater MS4 Compliance*

3. Project Status: ST-15-4
 New _____ Revised Submission X Previously Submitted _____ In Progress _____

4. Description:
Our PA DEP storm water permit is currently in transition as DEP didn't agree with our NOI submitted for this permit cycle. We NOI submitted in Sep 2017 to revise our approach to meeting the stormwater quality goals. Awaiting DEP approval on this project. Project costs based on submission. Awaiting response to amended NPDES Permit Application

\$54,000 to assist in Nixon Park Streambank Restoration Project

2022 - 23 Place holders in the event DEP doesn't approve the amended permit and requires additional improvements

5. Impact on Operating Budget/Other Departments:

6. Summary of Project Data:

a. On-going/Current _____
 One-time/Total Project X

b. To Be Done By:
 Contract X
 Force _____
 (month/year)

c. Estimated Start May-20
 d. Estimated Completion Sep-23
 e. Estimated Life 20 years

7. Estimated Project Cost:

Total Proj.	\$ <u>30,000.00</u>	Current Year	2021
Architect/Engineer	\$ <u>20,000.00</u>		
Consultant	\$ <u>-</u>		
Land Acquisition	\$ <u>-</u>		
Construction	\$ <u>134,000.00</u>		
Equipment	\$ <u>-</u>		
Other (Specify)	\$ <u>-</u>		
Contingency (10%)	\$ <u>-</u>		
TOTAL	\$ <u>154,000.00</u>		

8. Planned Financing of Project:

Source of Funds	Prior Authority	2021	2022	2023	2024	2025	TOTAL
a. General Fund	\$30,000	\$24,000	\$50,000	\$50,000			\$154,000
b. Bonds							\$0
c. Sewer Fund							\$0
d. Water Fund							\$0
e. Parking Fund							\$0
f. Liquid Fuels							\$0
g. Grants (CRP)							\$0
h. Other							\$0
Total	\$30,000	\$24,000	\$50,000	\$50,000	\$0	\$0	\$154,000

BOROUGH OF KENNETT SQUARE

Capital Improvement Program 2021-2025

DATE <u>7/31/2020</u>	DEPARTMENT <u>Public Works</u>	DIVISION <u>Streets, Water, Sewer</u>
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1. Project Title: Birch Street

3. Project Status: ST-10-6
 New _____ Revised Submission X Previously Submitted _____ In Progress X

4. Description:

- * *Birch Street has a pronounced crown which can be dangerous on the south side of the street. The road has severe defects and the storm inlets are deteriorating and storm sewers are not currently at the Walnut Street intersection causing dangerous conditions. The road needs complete reconstruction to bring up the curb elevation on the south side between Walnut and Broad streets.*

- * *Storm sewers, water and sewer improvements, road reconstruction, curb, sidewalk, brick beauty strip and street lights on Birch Street, the entire length as well as S Walnut Street from the RR Tracks south to Rt.82.*

- * *CRP Grant from the County - Borough must match minimum of 25% of total cost of project (hart and soft costs combined).*
- * *Potentially applying for a grant through CFA for \$1.1M+ to complete entire project at one time*

UPDATE: *Water system upgraded in 2018

5. Impact on Operating Budget/Other Departments: n/a

<p>6. Summary of Project Data:</p> <p>a. On-going/Current _____ One-time/Total Project <u>X</u></p> <p>b. To Be Done By: Contract <u>X</u> Force _____ (month/year)</p> <p>c. Estimated Start <u>2018</u> d. Estimated Completion <u>2022</u> e. Estimated Life <u>30 years</u></p>	<p>7. Estimated Project Cost:</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;">Total Proj.</td> <td style="width:25%; text-align: right;"><u>\$2,228,500</u></td> <td style="width:25%; text-align: right;">Current Year</td> <td style="width:10%; text-align: right;"><u>2020</u></td> </tr> <tr> <td>Architect</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Consultant</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><u>160,000.00</u></td> <td></td> </tr> <tr> <td>Land Acquisition</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><u>-</u></td> <td></td> </tr> <tr> <td>Construction</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><u>1,615,000.00</u></td> <td></td> </tr> <tr> <td>Equipment</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other (Specify)</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><u>-</u></td> <td></td> </tr> <tr> <td>Contingency (%)</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><u>88,750.00</u></td> <td></td> </tr> <tr> <td>TOTAL</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><u>1,863,750.00</u></td> <td></td> </tr> </table>	Total Proj.	<u>\$2,228,500</u>	Current Year	<u>2020</u>	Architect				Consultant	\$	<u>160,000.00</u>		Land Acquisition	\$	<u>-</u>		Construction	\$	<u>1,615,000.00</u>		Equipment				Other (Specify)	\$	<u>-</u>		Contingency (%)	\$	<u>88,750.00</u>		TOTAL	\$	<u>1,863,750.00</u>	
Total Proj.	<u>\$2,228,500</u>	Current Year	<u>2020</u>																																		
Architect																																					
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Other (Specify)	\$	<u>-</u>																																			
Contingency (%)	\$	<u>88,750.00</u>																																			
TOTAL	\$	<u>1,863,750.00</u>																																			

8. Planned Financing of Project:

Source of Funds	Prior Authority	2021	2022	2023	2024	2025	TOTAL
a. General Revenue		\$143,500					\$143,500
b. G.O. Bonds							\$0
c. Sewer Fund		\$60,000					\$60,000
d. Water Fund	\$365,000						\$0
e. CRP		\$500,000					\$500,000
f. Other CFA/MTF & SRC			\$1,160,000				\$1,160,000
Total	\$365,000	\$703,500	\$1,160,000	\$0	\$0	\$0	\$1,863,500

BOROUGH OF KENNETT SQUARE

Capital Improvement Program 2021-2025

DATE <u>8/3/2020</u>	DEPARTMENT <u>Public Works</u>	DIVISION <u>Street</u>
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1. Project Title: West Sickles Street Traffic Calming

3. Project Status: ST-15-5
 New _____ Revised Submission x Previously Submitted _____ In Progress _____

4. Description:
W. Sickles Street was identified as one of the locations that is in need of traffic calming by the Public Safety Committee. A long wide road with nearly no parking along the shoulder invites speeding through this corridor. Traffic calming such as bumpouts, center island, raised pedestrian crosswalk or other means should be evaluated, recommended and installed in this area.

No engineering or design completed to date

5. Impact on Operating Budget/Other Departments: *depending on measure installed could include maintaining plants, line painting, mulching. Likely ~ 40 man hours/year.*

6. Summary of Project Data:	7. Estimated Project Cost:																																													
<p>a. On-going/Current _____ One-time/Total Project <u>X</u></p> <p>b. To Be Done By: Contract <u>X</u> Force _____ (month/year)</p> <p>c. Estimated Start <u>May-21</u> d. Estimated Completion <u>Jul-21</u> e. Estimated Life <u>20 years</u></p>	<table style="width:100%; border-collapse: collapse;"> <tr> <td>Total Proj.</td> <td>\$</td> <td><u>20,000.00</u></td> <td>Current Year</td> <td><u>2020</u></td> </tr> <tr> <td>Architect/Engineer</td> <td>\$</td> <td><u>5,000.00</u></td> <td></td> <td></td> </tr> <tr> <td>Consultant</td> <td>\$</td> <td><u>-</u></td> <td></td> <td></td> </tr> <tr> <td>Land Acquisition</td> <td>\$</td> <td><u>-</u></td> <td></td> <td></td> </tr> <tr> <td>Construction</td> <td>\$</td> <td><u>15,000.00</u></td> <td></td> <td></td> </tr> <tr> <td>Equipment</td> <td>\$</td> <td><u>-</u></td> <td></td> <td></td> </tr> <tr> <td>Other (Specify)</td> <td>\$</td> <td><u>-</u></td> <td></td> <td></td> </tr> <tr> <td>Contingency (10%)</td> <td>\$</td> <td><u>-</u></td> <td></td> <td></td> </tr> <tr> <td>TOTAL</td> <td>\$</td> <td><u>20,000.00</u></td> <td></td> <td></td> </tr> </table>	Total Proj.	\$	<u>20,000.00</u>	Current Year	<u>2020</u>	Architect/Engineer	\$	<u>5,000.00</u>			Consultant	\$	<u>-</u>			Land Acquisition	\$	<u>-</u>			Construction	\$	<u>15,000.00</u>			Equipment	\$	<u>-</u>			Other (Specify)	\$	<u>-</u>			Contingency (10%)	\$	<u>-</u>			TOTAL	\$	<u>20,000.00</u>		
Total Proj.	\$	<u>20,000.00</u>	Current Year	<u>2020</u>																																										
Architect/Engineer	\$	<u>5,000.00</u>																																												
Consultant	\$	<u>-</u>																																												
Land Acquisition	\$	<u>-</u>																																												
Construction	\$	<u>15,000.00</u>																																												
Equipment	\$	<u>-</u>																																												
Other (Specify)	\$	<u>-</u>																																												
Contingency (10%)	\$	<u>-</u>																																												
TOTAL	\$	<u>20,000.00</u>																																												

8. Planned Financing of Project:

Source of Funds	Prior Authority	2021	2022	2023	2024	2025	TOTAL
a. General Fund		\$20,000					\$20,000
b. Bonds							\$0
c. Sewer Fund							\$0
d. Water Fund							\$0
e. Parking Fund							\$0
f. Liquid Fuels							\$0
g. Grants (CRP)							\$0
h. Other							\$0
Total	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000

BOROUGH OF KENNETT SQUARE

Capital Improvement Program 2021-2025							
DATE	8/3/2020	DEPARTMENT	Public Works	DIVISION	Street		
1. Project Title: Meredith Street Stormwater Management							
3. Project Status: ST-15-6							
New _____ Revised Submission <input checked="" type="checkbox"/> Previously Submitted _____ In Progress _____							
4. Description: There have been several instances over the past 15 years where cars have been flooded on the 400 block of Meredith Street due to the crown in the road and lack of stormwater infrastructure. Installation of infrastructure, a reduction in sheetflow or a combination of the two should be considered to achieve the goal of decreasing/eliminating flooding.							
5. Impact on Operating Budget/Other Departments:							
6. Summary of Project Data:				7. Estimated Project Cost:			
a. On-going/Current _____ One-time/Total Project <u> X </u> b. To Be Done By: Contract <u> X </u> Force <u> x </u> (month/year) c. Estimated Start <u> Mar-22 </u> d. Estimated Completion <u> Aug-23 </u> e. Estimated Life <u> 40 years </u>				Total Proj. \$ <u> 168,000.00 </u> Current Year <u> 2020 </u> Architect/Engineer _____ Consultant \$ <u> 10,000.00 </u> Land Acquisition \$ <u> - </u> Construction \$ <u> 150,000.00 </u> Equipment \$ <u> - </u> Other (Specify) \$ <u> - </u> Contingency (10%) \$ <u> 8,000.00 </u> TOTAL \$ <u> 168,000.00 </u>			
8. Planned Financing of Project:							
Source of Funds	Prior Authority	2021	2022	2023	2024	2025	TOTAL
a. General Fund			\$5,000	\$163,000			\$168,000
b. Bonds							\$0
c. Sewer Fund							\$0
d. Water Fund							\$0
e. Parking Fund							\$0
f. Liquid Fuels							\$0
g. Grants (CRP)							\$0
h. Other							\$0
Total	\$0	\$0	\$5,000	\$163,000	\$0	\$0	\$168,000

BOROUGH OF KENNETT SQUARE

Capital Improvement Program 2021-2025

DATE <u>8/3/2020</u>	DEPARTMENT <u>Public Works</u>	DIVISION <u>Street</u>
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1. Project Title: *Washington Street Engineering - connector Mulberry to South Street*

3. Project Status: ST-12-11
 New _____ Revised Submission _____ Previously Submitted x In Progress _____

4. Description:
Obtain ROW for a connecting road from South Street to Mulberry Street using existing PW Facility ground, Pia Cold Storage Ground and NVF and design/configure roadway. Ultimately partner to build roadway.

5. Impact on Operating Budget/Other Departments: *None for design. Construction - liquid fuels eligible, winter maintenance, roadway maintenance, sign maintenance, street lighting maintenance and electric costs*

6. Summary of Project Data:

a. On-going/Current _____
 One-time/Total Project X

b. To Be Done By:
 Contract X
 Force x
(month/year)

c. Estimated Start Jul-25
 d. Estimated Completion Jul-25
 e. Estimated Life _____

7. Estimated Project Cost:

Total Proj.	\$ <u>20,000.00</u>	Current Year	<u>2020</u>
Architect/Engineer			
Consultant	\$ <u>20,000.00</u>		
Land Acquisition	\$ <u>-</u>		
Construction			
Equipment	\$ <u>-</u>		
Other (Specify)	\$ <u>-</u>		
Contingency (10%)	\$ <u>-</u>		
TOTAL	\$ <u>20,000.00</u>		

8. Planned Financing of Project:

Source of Funds	Prior Authority	2021	2022	2023	2024	2025	TOTAL
a. General Fund						\$20,000	\$20,000
b. Bonds							\$0
c. Sewer Fund							\$0
d. Water Fund							\$0
e. Parking Fund							\$0
f. Liquid Fuels							\$0
g. Grants (CRP)							\$0
h. Other							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000

BOROUGH OF KENNETT SQUARE
 Capital Improvement Program
 Water Utility Project

	Reserved Funds	2021	2022	2023	2024	2025	Total
WU-09-1 Water Meter Replacement Program	\$ 180,000	\$ 40,000	\$ 40,000	\$ 50,000	\$ -	\$ -	\$ 310,000
WU-15-3 Hydrant Replacement	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 80,000
WU-20-1 Water Main Improvements	\$ -	\$ 1,575,000	\$ 408,975	\$ -	\$ -	\$ -	\$ 1,983,975
WU-15-4 Fire Pump Replacement	\$ -	\$ 506,000	\$ -	\$ -	\$ -	\$ -	\$ 506,000
WU-15-5 Radio Read System	\$ -	\$ -	\$ 378,000	\$ -	\$ -	\$ -	\$ -
Total Water Utility	\$ 180,000	\$ 2,141,000	\$ 846,975	\$ 70,000	\$ 20,000	\$ -	\$ 2,879,975

BOROUGH OF KENNETT SQUARE

Capital Improvement Program 2021-2025

DATE <u>8/3/2020</u>	DEPARTMENT <u>Public Works</u>	DIVISION <u>Water and Sewer</u>
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1. Project Title: *Water Meter Replacement Program*

3. Project Status: WU-09-1
 New _____ Revised Submission x Previously Submitted _____ In Progress X

4. Description:

* *Over time water meters lose accuracy and register a lower percentage of water that passes through causing the Borough to lose revenue. The estimated life expectancy of a water meter is 15 years. The average age of Borough water meters is 18 years. The inefficiency of the water meters also causes the Borough to show a high loss of water on reports submitted to the DEP.*

* *Scope is to replace all water meters up to 1" connected to the Borough's water system over a three year period.*

*UPDATE: HAVE BEGUN INSTALLING IPERL METERS WHENEVER POSSIBLE BUT NOT THROUGH PROGRAM
 Focus on large meters!!!*

5. Impact on Operating Budget/Other Departments: *Increased revenue in water and sewer due to improved accuracy in water meter readings.*

6. Summary of Project Data:

a. On-going/Current	<u>X</u>
One-time/Total Project	_____
b. To Be Done By:	
Contract	<u>X</u>
Force	_____
	<i>(month/year)</i>
c. Estimated Start	<u>4/1/2014</u>
d. Estimated Completion	<u>7/10/2022</u>
e. Estimated Life	<u>15 years</u>

7. Estimated Project Cost:

Total Proj.	\$ <u>300,000.00</u>	Current Year	<u>2020</u>
Architect	\$ _____		-
Consultant	\$ _____		-
Land Acquisition	\$ _____		-
Construction	\$ _____		-
Equipment	\$ <u>310,000.00</u>		
Other (Specify)	\$ _____		-
Contingency (%)	\$ _____		-
TOTAL	\$ <u>310,000.00</u>		

8. Planned Financing of Project:

Source of Funds	Prior Authority	2021	2022	2023	2024	2025	TOTAL
a. General Revenue							\$0
b. G.O. Bonds							\$0
c. Sewer Fund							\$0
d. Water Fund	\$180,000	\$40,000	\$40,000	\$50,000			\$310,000
e. CRP							\$0
f. Other							\$0
Total	\$180,000	\$40,000	\$40,000	\$50,000	\$0	\$0	\$310,000

BOROUGH OF KENNETT SQUARE

Capital Improvement Program 2021-2025

DATE <u>8/4/2020</u>	DEPARTMENT <u>Public Works</u>	DIVISION <u>Water</u>
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1. Project Title: *Hydrant Replacement*

3. Project Status: WU-15-3
 New x Revised Submission _____ Previously Submitted _____ In Progress x

4. Description:

replace out of service hydrants and ones that have special connecions that need to be modernized

5. Impact on Operating Budget/Other Departments:

6. Summary of Project Data:		7. Estimated Project Cost:	
a. On-going/Current	<u>X</u>	Total Proj.	\$ 80,000.00
One-time/Total Project	_____		Current Year 2020
b. To Be Done By:		Architect	\$ -
Contract	<u>X</u>	Consultant	_____
Force	<u>x</u>	Land Acquisition	\$ -
	<i>(month/year)</i>	Construction	\$ 80,000.00
c. Estimated Start	<u>May-18</u>	Equipment	\$ -
d. Estimated Completion	<u>Sep-24</u>	Other (Specify)	\$ -
e. Estimated Life	<u>50 yrs</u>	Contingency (%)	0
		TOTAL	\$ 80,000.00

8. Planned Financing of Project:

Source of Funds	Prior Authority	2021	2022	2023	2024	2025	TOTAL
a. General Revenue							\$0
b. G.O. Bonds							\$0
c. Sewer Fund							\$0
d. Water Fund		\$20,000	\$20,000	\$20,000	\$20,000		\$80,000
e. CRP							\$0
f. Other							\$0
Total	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$80,000

BOROUGH OF KENNETT SQUARE

Capital Improvement Program 2021-2025

DATE <u>8/4/2020</u>	DEPARTMENT <u>Public Works</u>	DIVISION <u>Water</u>
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1. Project Title: *Water Main Improvements*

3. Project Status: WU-20-1
 New x Revised Submission _____ Previously Submitted _____ In Progress _____

4. Description:
*Replace various water mains throughout the system to improve quality of water and reliability of system
 S Union Street from South Street to Schoolhouse Lane - replace 8" AC main -
 E South Street from Union Street to South Street - replace 3 water mains with one new 8" main
 Walnut, Hazel, Richards, Young and Penn Ave - upgrade with new 6" main except 8" for Walnut*

5. Impact on Operating Budget/Other Departments:

6. Summary of Project Data:

a. On-going/Current	_____
One-time/Total Project	<u>x</u>
b. To Be Done By:	
Contract	<u>X</u>
Force	<u>x</u>
	<i>(month/year)</i>
c. Estimated Start	<u>Mar-21</u>
d. Estimated Completion	<u>Mar-22</u>
e. Estimated Life	<u>100 yrs</u>

7. Estimated Project Cost:

Total Proj.	\$ 1,983,975.00	Current Year	2020
Architect	\$ -		
Consultant	\$ 75,000.00		
Land Acquisition	\$ -		
Construction	\$ 1,814,500.00		
Equipment	\$ -		
Other (Specify)	\$ -		
Contingency (%)	5		
TOTAL	\$ 1,983,975.00		

8. Planned Financing of Project:

Source of Funds	Prior Authority	2021	2022	2023	2024	2025	TOTAL
a. General Revenue							\$0
b. G.O. Bonds		\$1,500,000					\$1,500,000
c. Sewer Fund							\$0
d. Water Fund		\$75,000	\$408,975				\$483,975
e. CRP							\$0
f. Other							\$0
Total	\$0	\$1,575,000	\$408,975	\$0	\$0	\$0	\$1,983,975

BOROUGH OF KENNETT SQUARE

Capital Improvement Program 2021-2025

DATE <u>8/4/2020</u>	DEPARTMENT <u>Public Works</u>	DIVISION <u>Water</u>
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1. Project Title: *Fire Pump Replacement*

3. Project Status: WU-15-4
 New x Revised Submission _____ Previously Submitted _____ In Progress _____

4. Description:

Upgrade Linden Street Booster Station with new variable speed pumps and increase pressurized zone to include the business district from Willow to Center on State Street and as far south as Cypress St

5. Impact on Operating Budget/Other Departments:

6. Summary of Project Data:

a. On-going/Current X
 One-time/Total Project _____

b. To Be Done By:
 Contract X
 Force _____
 (month/year)

c. Estimated Start 2020
 d. Estimated Completion 2021
 e. Estimated Life 40 yrs.

7. Estimated Project Cost:

Total Proj.	\$ 451,000.00	Current Year	2020
Architect	\$ -		
Consultant	\$ 60,000.00		
Land Acquisition	\$ -		
Construction	\$ 400,000.00		
Equipment	\$ -		
Other (Specify)	\$ -		
Contingency (%)	10		
TOTAL	\$ 506,000.00		

8. Planned Financing of Project:

Source of Funds	Prior Authority	2021	2022	2023	2024	2025	TOTAL
a. General Revenue							\$0
b. G.O. Bonds							\$0
c. Sewer Fund							\$0
d. Water Fund		\$506,000					\$506,000
e. CRP							\$0
f. Grant Funding							\$0
Total	\$0	\$506,000	\$0	\$0	\$0	\$0	\$506,000

BOROUGH OF KENNETT SQUARE

Capital Improvement Program 2021-2025							
DATE	8/4/2020	DEPARTMENT	Public Works	DIVISION	Water		
1. Project Title: <i>Radio Read System</i>							
3. Project Status: WU-15-5 New <input checked="" type="checkbox"/> Revised Submission <input type="checkbox"/> Previously Submitted <input type="checkbox"/> In Progress <input type="checkbox"/>							
4. Description: <i>Install radio read system to read meters remotely from Borough Office. Allows Borough to monitor for water leaks daily as opposed to quarterly. Reduced manpower reading meters Other possible improvements: monthly billing, leak monitoring throughout the system, tracking of usage...</i>							
5. Impact on Operating Budget/Other Departments:							
6. Summary of Project Data:				7. Estimated Project Cost:			
a. On-going/Current <input checked="" type="checkbox"/>				Total Proj. \$ 350,000.00			
One-time/Total Project <input type="checkbox"/>				Current Year 2020			
b. To Be Done By:				Architect \$ -			
Contract <input checked="" type="checkbox"/>				Consultant \$ 10,000.00			
Force <input type="checkbox"/>				Land Acquisition \$ -			
(month/year)				Construction \$ 350,000.00			
c. Estimated Start 2022				Equipment \$ -			
d. Estimated Completion 2022				Other (Specify) \$ -			
e. Estimated Life 20 yrs				Contingency (%) 5			
				TOTAL \$ 378,000.00			
8. Planned Financing of Project:							
Source of Funds	Prior Authority	2021	2022	2023	2024	2025	TOTAL
a. General Revenue							\$0
b. G.O. Bonds							\$0
c. Sewer Fund							\$0
d. Water Fund			\$378,000				\$378,000
e. CRP							\$0
f. Grant Funding							\$0
Total	\$0	\$0	\$378,000	\$0	\$0	\$0	\$378,000

BOROUGH OF KENNETT SQUARE
 Capital Improvement Program
 Sewer Utility Project

	Reserved Funds	2021	2022	2023	2024	2025	Total
SU-09-1 South Street Pump Station	\$	- \$ 645,000	\$ -	\$ -	\$ -	\$ -	\$ 645,000
SU-09-3 UV System Replacement at WWTP	\$	- \$	\$ 170,500	\$ -	\$ -	\$ -	\$ 170,500
	\$	- \$	- \$	- \$	- \$	- \$	-
0							
ST-10-6 Birch Street (GF Sheets)	\$	- \$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Total Sewer Utility	\$	- \$ 705,000	\$ 170,500	\$ -	\$ -	\$ -	\$ 875,500

BOROUGH OF KENNETT SQUARE

Capital Improvement Program 2021-2025

DATE <u>8/4/2020</u>	DEPARTMENT <u>Public Works</u>	DIVISION <u>Sewer</u>
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1. Project Title: *South Street Pump Station*

3. Project Status: SU-09-1
 New _____ Revised Submission X Previously Submitted _____ In Progress X

4. Description:
*Relocate and replace entire pump station to grass portion in northwest corner of South Street Parking Lot
 New pumps, back-up Godwin Pump, force main up to Broad Street, manholes, wet well, controllers (pressure transducer)
 Also retrofit Cypress St PS with pressure transducer in place of float system.*

Currently working with Builder in Kennett Twp to upgrade station in exchange for reduced/relief of tapping fees

5. Impact on Operating Budget/Other Departments:

6. Summary of Project Data:

a. On-going/Current X
 One-time/Total Project _____

b. To Be Done By:
 Contract X
 Force _____
 (month/year)

c. Estimated Start 2021
 d. Estimated Completion 2021
 e. Estimated Life 30 years

7. Estimated Project Cost:

Total Proj.	\$ <u>645,000.00</u>	Current Year	<u>2020</u>
Architect	\$ _____		
Consultant	\$ <u>45,000.00</u>		
Land Acquisition	\$ _____		
Construction	\$ <u>541,365.00</u>		
Equipment	\$ _____		
Other (Specify)	\$ _____		
Contingency (%)	<u>10</u>		
TOTAL	\$ <u>645,001.50</u>		

8. Planned Financing of Project:

Source of Funds	Prior Authority	2021	2022	2023	2024	2025	TOTAL
a. General Revenue							\$0
b. G.O. Bonds							\$0
c. Sewer Fund							\$0
d. Water Fund							\$0
e. CRP/CDBG							\$0
f. Other Developer to Construct		\$645,000					\$645,000
Total	\$0	\$645,000	\$0	\$0	\$0	\$0	\$645,000

BOROUGH OF KENNETT SQUARE

Capital Improvement Program 2021-2025

DATE <u>8/4/2020</u>	DEPARTMENT <u>Public Works</u>	DIVISION <u>SEWER</u>
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1. Project Title: *UV System Replacement at WWTP*

3. Project Status: SU-09-3
 New _____ Revised Submission _____ Previously Submitted x In Progress _____

4. Description:
replace existing failing UV System at plant with Microwave UV System which uses less electricity and still disinfects

5. Impact on Operating Budget/Other Departments: *Electric costs decrease due to less energy consumption.
 decrease in chemical costs because supplementing disinfection with sodium hypochlorite.*

6. Summary of Project Data:

a. On-going/Current	_____
One-time/Total Project	<u>X</u>
b. To Be Done By:	
Contract	<u>X</u>
Force	_____
	<i>(month/year)</i>
c. Estimated Start	<u>2022</u>
d. Estimated Completion	<u>2022</u>
e. Estimated Life	<u>30 years</u>

7. Estimated Project Cost:

Total Proj.	\$ <u>286,000.00</u>	Current Year	<u>2020</u>
Architect	\$ -		
Consultant	\$ <u>10,000.00</u>		
Land Acquisition	\$ -		
Construction	\$ <u>145,000.00</u>		
Equipment	\$ -		
Other (Specify)	\$ -		
Contingency (%)	<u>10</u>		
TOTAL	\$ <u>170,500.00</u>		

8. Planned Financing of Project:

Source of Funds	Prior Authority	2021	2022	2023	2024	2025	TOTAL
a. General Revenue							\$0
b. G.O. Bonds							\$0
c. Sewer Fund			\$170,500				\$170,500
d. Water Fund							\$0
e. CRP							\$0
f. Other							\$0
Total	\$0	\$0	\$170,500	\$0	\$0	\$0	\$170,500

BOROUGH OF KENNETT SQUARE

Capital Improvement Program 2019-2023

DATE _____ DEPARTMENT Public Works DIVISION Sewer Utility

1. Project Title:

3. Project Status:

New _____ Revised Submission _____ Previously Submitted _____ In Progress _____

4. Description:

5. Impact on Operating Budget/Other Departments:

6. Summary of Project Data:

a. On-going/Current _____
 One-time/Total Project _____
 b. To Be Done By: _____
 Contract _____
 Force _____
 (month/year)
 c. Estimated Start _____
 d. Estimated Completion _____
 e. Estimated Life _____

7. Estimated Project Cost:

Total Proj.	_____	Current Year	_____
Architect	_____		
Consultant	_____		
Land Acquisition	\$ _____		-
Construction	_____		
Equipment	\$ _____		-
Other (Specify)	\$ _____		-
Contingency (%)	_____		0
TOTAL	\$ _____		-

8. Planned Financing of Project:

Source of Funds	Prior Authority	2021	2022	2023	2024	2025	TOTAL
a. General Revenue							\$0
b. G.O. Bonds/Loan							\$0
c. Sewer Fund							\$0
d. Water Fund							\$0
e. CRP							\$0
f. Other							\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

BOROUGH OF KENNETT SQUARE
 Capital Improvement Program
 Parking Projects

Reserved Funds	2021	2022	2023	2024	2025	Total
PK-20-1 Parking Garage Solar Roof	\$ -	\$ 1,386,000	\$ -	\$ -	\$ -	\$ 1,386,000
Total Parking	\$ -	\$ 1,386,000	\$ -	\$ -	\$ -	\$ 1,386,000

BOROUGH OF KENNETT SQUARE

Capital Improvement Program 2021-2025							
DATE	8/7/2020	DEPARTMENT	Public Works	DIVISION	Parking		
1. Project Title: <i>Parking Garage Solar Roof</i>							
3. Project Status: PK-20-1							
New <input checked="" type="checkbox"/> Revised Submission <input type="checkbox"/> Previously Submitted <input type="checkbox"/> In Progress <input type="checkbox"/>							
4. Description:							
<p><i>Add a roof structure and solar panels to the original parking garage. adding a roof will protect the structure from snow and UV deterioration as well as reduce the amount of time it takes to perform winter maintenance. Adding solar panels adds a component that will allow us to recoup some costs through energy savings.</i></p>							
5. Impact on Operating Budget/Other Departments:							
6. Summary of Project Data:				7. Estimated Project Cost:			
a. On-going/Current _____ One-time/Total Project <u> X </u> b. To Be Done By: Contract <u> X </u> Force _____ (month/year) c. Estimated Start <u> 2022 </u> d. Estimated Completion <u> 2022 </u> e. Estimated Life <u> 30 years </u>				Total Proj. \$ <u> 1,386,000.00 </u> Current Year <u> 2020 </u> Architect _____ Consultant \$ <u> 120,000.00 </u> Land Acquisition \$ <u> - </u> Construction \$ <u> 1,200,000.00 </u> Equipment _____ Other (Specify) \$ <u> - </u> Contingency (%) <u> 5 </u> TOTAL \$ <u> 1,386,000.00 </u>			
8. Planned Financing of Project:							
Source of Funds	Prior Authority	2021	2022	2023	2024	2025	TOTAL
a. General Revenue			\$386,000				\$386,000
b. G.O. Bonds/Bridge Loan			\$1,000,000				\$1,000,000
c. Turn back/Liquid Fuels							\$0
d. CDBG							\$0
e. CRP							\$0
f. Economic Development Grt							\$0
Total	\$0	\$0	\$1,386,000	\$0	\$0	\$0	\$1,386,000

BOROUGH OF KENNETT SQUARE
 Capital Improvement Program
 Other Projects

	Reserved Funds	2021	2022	2023	2024	2025	Total
OP-15-1 Grant Way/Park Improvements	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OP-16-1 Admin & PD Facility	\$ -	\$ -	\$ -	\$ 400,000	\$ 6,300,000	\$ 1,000,000	\$ 7,700,000
Total	\$ -	\$ -	\$ 100,000	\$ 400,000	\$ 6,300,000	\$ 1,000,000	\$ 7,800,000

BOROUGH OF KENNETT SQUARE

Capital Improvement Program 2021-2025

DATE <u>8/7/2020</u>	DEPARTMENT <u>Administration</u>	DIVISION <u>Finance</u>
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1. Project Title: *Admin & PD Facility*

3. Project Status: OP-16-1
 New _____ Revised Submission X Previously Submitted _____ In Progress _____

4. Description:
*Design and construct a new facility to house the PD and Borough Administration
 The Borough would need approximately 20,000 sf of space to meet 20 year needs (see 2018 Feasibility Study)
 Current location considerations:

 Existing Police Station

 Consider sale of assets upon completion: 120 Marshall Street and 115 N. Broad Street if location not used.

 costs represent ~\$350/sf construction*

5. Impact on Operating Budget/Other Departments:

6. Summary of Project Data:	7. Estimated Project Cost:
a. On-going/Current _____ One-time/Total Project <u>X</u> b. To Be Done By: Contract <u>X</u> Force _____ (month/year) c. Estimated Start <u>2023</u> d. Estimated Completion <u>2025</u> e. Estimated Life _____	Total Proj. \$ <u>7,770,000.00</u> Current Year <u>2020</u> Architect \$ <u>100,000.00</u> Consultant \$ <u>300,000.00</u> Land Acquisition \$ <u>-</u> Construction \$ <u>7,000,000.00</u> Equipment \$ <u>-</u> Other (Specify) \$ <u>-</u> Contingency (%) <u>5</u> TOTAL \$ <u>7,770,000.00</u>

8. Planned Financing of Project:

Source of Funds	Prior Authority	2021	2022	2023	2024	2025	TOTAL
a. General Revenue		\$0		\$175,000	\$2,100,000	\$1,000,000	\$3,275,000
b. G.O. Bonds							\$0
c. Sewer Fund				\$100,000	\$1,850,000		\$1,950,000
d. Water Fund				\$100,000	\$1,850,000		\$1,950,000
e. Parking Fund				\$25,000	\$500,000		\$525,000
f. Other							\$0
Total	\$0	\$0	\$0	\$400,000	\$6,300,000	\$1,000,000	\$7,700,000

BOROUGH OF KENNETT SQUARE

LEGAL & TAX INFORMATION

Tax Resolution	14.1
Fee Resolution	14.2

**BOROUGH of KENNETT SQUARE
COUNTY of CHESTER, COMMONWEALTH of PENNSYLVANIA**

RESOLUTION NO. 2020-29

**A RESOLUTION OF THE BOROUGH OF KENNETT SQUARE, CHESTER
COUNTY, COMMONWEALTH OF PENNSYLVANIA, FIXING THE TAX RATE
FOR THE YEAR 2021.**

NOW, THEREFORE, BE IT RESOLVED by the Borough Council of the Borough of Kennett Square, Chester County, Pennsylvania:

THAT a tax be and the same is hereby levied on all real property within the Borough of Kennett Square subject to taxation for the fiscal year 2021 as follows:

SECTION 1. Tax rate for general purposes, the sum of 6.75 mills on each dollar of assessed valuation or the sum of \$0.675 on each one hundred dollars of assessed valuation.

SECTION 2. All other municipal tax rates are to remain unchanged.

SECTION 3. That any resolution, or part of resolution, conflicting with this resolution be and the same is hereby repealed insofar as the same affects this resolution.

DULY ADOPTED the 7th day of December of 2020 by the Council of the Borough of Kennett Square, Pennsylvania, in lawful session duly assembled.

BOROUGH OF KENNETT SQUARE
Chester County, Pennsylvania

By: *Brenda Mercomes*
Brenda Mercomes
President of Council

ATTEST: *Rachel J. Berkowitz*
Rachel J. Berkowitz
Borough Secretary

By: *Matthew W. Fetick*
Matthew W. Fetick
Mayor

{BOROUGH SEAL}

**BOROUGH of KENNETT SQUARE
COUNTY of CHESTER, COMMONWEALTH of PENNSYLVANIA**

RESOLUTION NO. 2020-30

**A RESOLUTION, REPLACING RESOLUTION NO. 2019-13, REVISING the
SCHEDULE of FEES for SERVICES in the BOROUGH of KENNETT SQUARE,
EFFECTIVE JANUARY 1, 2021**

<u>FEE DESCRIPTION</u>	<u>COST</u>
ADMINISTRATIVE FEES	
Photo Copies.....	\$0.25 per copy \$0.50 per color copy
Reference Books, Documents, Media, etc.	
Borough Municipal Code.....	\$90
Zoning Map.....	\$5
Comprehensive Plan.....	\$55
Comprehensive Plan on CD.....	\$55
Returned Check Fee	\$40 per NSF Check
Credit Card Administrative Fee	2.95%
eCheck Convenience Fee.....	\$1.95
Overhead Banner Fee	
State & Union Location.....	per banner/150.00per week
Post Office Location.....	per banner/130.00per week
Itinerant Vendor Permit	
Daily.....	\$150 per day
Weekly.....	\$350 per week
Yearly.....	\$1,000 per year
Event Master Vendor.....	\$1,000 per event
Special Event Application	
One Day Event.....	\$250 Escrow
Two-Day or more Event.....	\$500 Escrow
Street Tree Removal Permit Application	
Escrow	\$350

CODE ENFORCEMENT FEES

Dumpster (On-street)	
Metered Spot.....	\$30 per day
Non-Metered Spot.....	\$20 per day
Plumbers License..... \$100 per year	
General Contractors, Subcontractors, Painting, Electrician and HVAC..... \$100 per year	
Fire Prevention/Property Maintenance Inspection/License	
Single/Multifamily Dwellings.....	\$80 per dwelling unit
Follow-up Inspections.....	\$80 per unit
Missed Inspection without prior notice.....	\$80 per unit
Rooming/Hotel/Motel Units..... \$80 per unit	
Follow-up Inspections.....	\$80 per unit
Missed Inspection without prior notice.....	\$80 per unit
Commercial Space..... \$100 per unit	
Follow-up Inspections.....	\$100 per unit
Missed Inspection without prior notice.....	\$100 per unit
Industrial Space \$0.025 per square ft.	
.....	(Minimum \$100)
Follow-up Inspections.....	\$200 per unit
Missed Inspection without prior notice.....	\$200 per unit
Office Space	
Under 10,000 square feet.	\$300 per unit
Over 10,000 square feet.....	\$0.03 per square ft.
Follow-up Inspections.....	\$75 per unit
Missed Inspection without prior notice.....	\$100 per unit
Fine for Commencing Work without a Permit.....\$1,000	
Land Development with/without Subdivision Escrow \$5,000	
Subdivision	
Escrow Administrative Fee.....	9% of total invoice
Escrow Penalty Fee.....	18% per annum of balance 30 days past due
Inspection Escrow.....	20% of Engineering estimated cost of improvements

CATEGORY I

Number of Lots and Dwelling Units	Base Fee	PLUS	Fee for Each Lot and/or Unit	PLUS	Escrow Fee
1 Lot Land Development	\$150		None		\$1,000
1-5 Lots/Units	\$200		\$50/Lot/Unit		\$1,500
6-15 Lots/Units	\$250		\$50/Lot/Unit		\$2,000
Over 15 Lots/Units	\$300		\$50/Lot/Unit		\$3,000

CATEGORY II

Number of Lots and Dwelling Units	Base Fee	PLUS	Fee for Each Lot and/or Unit	PLUS	Escrow Fee
1-5 Lots/Units	\$250		\$50/Lot/Unit		\$1,000
Over 5 Lots/Units	\$300		\$50/Lot/Unit		\$1,500

CATEGORY III

Number of Lots and Dwelling Units	Base Fee	PLUS	Fee for Each Lot and/or Unit	PLUS	Escrow Fee
1 Building Under 250 sq. Ft.	\$150		None		\$1,000
Under 5 Acres of Ground Floor Area	\$250		\$50 per 1,000 sq. ft.		\$2,000
5-50 Acres of Ground Floor Area	\$350		\$50 per 1,000 sq. ft.		\$5,000
Over 50 Acres of Ground Floor Area	\$500		\$50 per 1,000 sq. ft.		\$5,000

Building Permits

- Construction Permits
- Re-inspection Fee (For schedule inspections not ready).....\$80
- UCC Education fund.....-\$4.50

Type of Construction Base Fee plus Square Feet or Cost Fee

	Base	PLUS	Per Sq. Ft. of Cost
General - New Construction			
R2 Residential Use Group	\$1,000.....		\$0.25 per sq. ft.
All Other Uses	\$500.....		\$0.25 per sq. ft.
Roof	\$45		\$1 per \$100 of
			Construction Cost
General-Alterations, Additions and All Other Uses	\$100.00		\$1 per \$100 of
			Construction Cost

	Base	PLUS	Per Sq. Ft. of Cost
Mechanical (HVAC)			
Residential	\$50.....		\$1 per \$100 of Construction Cost
Commercial	\$100.....		\$35 per \$1,000 of Construction Cost
Plumbing			
All Use Groups			
New Construction	\$50.....		\$30/fixture
All Use Groups			
Alterations	\$30.....		\$10 per fixture
Electrical	\$25.....		\$25 per \$1,000 of Construction Cost
New Construction			
All Use Groups.....			\$175 Minimum
Alterations			
All Use Groups.....			\$100 Minimum
	Base	PLUS	Per Sq. Ft. of Cost
Fire protection Systems	\$250.....		\$35/\$1,000 of Construction Cost
Miscellaneous Permits			
Cell Tower / Satellite Change Out.....			\$500
	Base	PLUS	Per Sq. Ft. of Cost
Pool w/Fence			
Above Ground	\$40.....		\$5/\$1,000 of Construction Cost
In-Ground	\$40.....		\$10/\$1,000 of Construction Cost
Demolition	Base	PLUS	Per Sq. Ft. of Cost
Residential	\$1,000		
All Non-Residential	\$1,500.....		\$0.15/square ft.
	Base	PLUS	Per Sq. Ft. of Cost
Deck/Patio	\$50.....		\$10 per square ft. (\$75 minimum)
Shed/Temporary Building/Pole Barn.....			\$0.10 per square ft. (\$50 Minimum)
Fence			\$100
Newsrack.....			\$25

Fire Alarm Installation

All Detection Systems

All Residential Use Groups	\$30	PLUS	\$50 per floor
All Other Uses	\$15	PLUS	\$100 per floor

Use and Occupancy Permit for Change of Use

Residential (All groups)	\$75
Commercial	\$125
Industrial	\$150

Sign Permits

Base Fee	\$25
Plus Square Feet Fee	\$2 per sq. ft. of signage
Temporary	\$35

Building Plan Review Fee

(Plumbing, Mechanical, Building, Fire Suppression, Fire Alarm and Energy Code)

All permits identified above **DO NOT** include a Building Plan Review Fee. Review Fee will be assessed against construction cost for the project. All use groups will be assessed a .17% Plan Review Fee.

Zoning

Application to Zoning Hearing Board for Variance, Special Exception Appeal of Zoning Officer's Decision	
Residential.....	\$750
All Non Residential	\$1,000
Continuance.....	\$100 per Hearing
Conditional Use	\$5,000
Zoning Validity Challenge/Curative Amendment.....	\$1,000

Zoning Permit

Alteration/Additions	\$65
New Construction.....	\$125
Accessory Structure over 80 sq. ft.....	\$50

Historical Architectural Review Board

Sign Application.....	\$50
Accessory Structure.....	\$100
Fences.....	\$100
New Construction/Residential.....	\$250
New Construction/Commercial.....	\$1,000
Demolition.....	\$1,000

Building Code of Appeals Board	
Single Family Residential	\$300
Multifamily Residential.....	\$500
Commercial/Industrial	\$750
Commercial Signs	\$500
Public/Institutional.....	\$300
Continuance	\$100 per Hearing

SPECIAL LAND USE APPLICATION

Application to Borough Council for Conditional Use Approval	\$750/Residential \$5,000/All Non-Residential
Substantive Validity Challenge before Borough Council, Including Curative Amendment	\$1,000
Petition for Zoning Code Amendment (Amendment to Zoning Code; Amendment to Zoning Map)	
Application Fee	\$2,500
Minimum Escrow for Reimbursement of Engineering, Legal and other Consultant Fees.....	\$2,500
Continuance Fee for all Special Land Use Applications.....	\$100 per Hearing plus the Cost of Legal Notice for Each Hearing
Park and Recreation Land Dedication and/or Impact Fee	
Residential.....	\$2,000 per Dwelling Unit
Nonresidential up to 10,000 square feet.....	\$0.50 per square foot
Nonresidential over 10,000 square feet.....	\$0.50 per square foot for first 10,000 square feet; AND\$0.25 per square foot for each square foot over 10,000 square feet; OR the fair market value of the undeveloped land that would have been required to be dedicated, whichever is greater

PARKING FEES

Parking Meter	\$1/hour
Meter Tokens	\$20/bag of 100 tokens
Meter Bags	\$30/day
Electronic Payment Transaction Fee.....	\$0.25/transaction
Online Parking Ticket Payment Transaction Fee.....	\$3.95/transaction
Smart Cards	\$16/20 hours of parking
Long-Term Street and Lot Parking Permits.....	\$470/year
.....	(If paid on an annual basis)

Snow Emergency Route.....	\$15
Parked Rear to Bar	\$10
Keys Locked in Vehicle	\$15
Unattended Vehicle Running.....	\$15
Parked in Public Park after Closing	\$15

PUBLIC SAFETY FEES

Fire Alarm Monitoring

Registration	\$30
Renewal Fee	\$10 per customer per alarm

False Alarm Fees

1st Offense	\$25
2nd Offense.....	\$50
Over 2 Offenses.....	\$100 per offense

Accident Reports

In-house	\$15
Mail or fax (in advance)	\$20

Fingerprinting

For any person who resides or works in the Borough	\$10
All others	\$20

UTILITIES FEES

Final Certification Fee.....	\$40
(Water, Sewer and Trash - if applicable)	

Permit Applications regarding Streets, Curbs and Sidewalks

Sidewalk Repair Permit	
Residential.....	\$50
Central Business District.....	\$500
Curb Cut Permit	\$100
Utility Pole Permit.....	\$25
Street Opening Permit.....	\$100 plus a \$1,500
.....	One-year Escrow

Water

Water/Meter Certification Fee.....	\$75
Water Tapping Fee (In and outside Borough)	\$3,581 per EDU
Water Connection Fee	Actual cost to connect
Late fee after 30 days.....	5% annually

Water Usage Fee

Readiness-to-Serve.....	\$30 per quarter
Minimum Usage.....	5,000 gallons per quarter
Minimum Bill – 5/8" meter.....	\$73.93 per quarter
Minimum Bill – 3/4" meter.....	\$110.16 per quarter
Minimum Bill – 1" meter.....	\$184.07 per quarter
Minimum Bill – 1.5" meter.....	\$361.38 per quarter
Minimum Bill – 2" meter.....	\$578.98 per quarter
Minimum Bill – 3" meter.....	\$1,117.41 per quarter
Minimum Bill – 4" meter.....	\$1,679.13 per quarter
Credit applied to Minimum Bills above only.....	\$15.00 per quarter
Excess Usage.....	\$7.12 per 1,000 gallons
Water Shut-off Fee.....	\$25
Emergency/After Hours Water Shut-off Fee.....	\$75
Water Turn-on Fee.....	\$25
Emergency/After Hours Water Turn-on Fee.....	\$75
Sub-Meter Fee.....	\$25 per quarter
Water Service Fee.....	\$25
Pool Meter Fee.....	\$25
Hydrant Permit Fee.....	\$100 per year
Bulk Water Minimum Fee.....	\$25 per month
Bulk Water Fee.....	\$8.29 per 1,000 gallons

Sewer

Hauled in Waste Fee.....	\$12.50 per 1000 gallons
Sewer Tapping Fee (In and outside Borough).....	\$2,237 per EDU
Sewer Connection Fee.....	Actual cost to connect
Late fee after 30 days.....	5% annually
Sewer Usage Fee	
Minimum Usage.....	5,000 gallons per quarter
Minimum Bill.....	\$49.09 per quarter
Excess Usage.....	\$9.83 per 1,000 gallons
2 Units.....	\$98.18 per quarter
3 Units.....	\$147.35 per quarter
4 Units.....	\$196.33 per quarter
5 Units.....	\$245.41 per quarter
6 Units.....	\$294.49 per quarter
6.5 Units.....	\$315.78 per quarter
7 Units.....	\$343.56 per quarter
8 Units.....	\$392.64 per quarter
9 Units.....	\$441.72 per quarter
10 Units.....	\$490.79 per quarter
11 Units.....	\$539.87 per quarter
12 Units.....	\$588.96 per quarter
15 Units.....	\$736.19 per quarter
16 Units.....	\$785.27 per quarter
18 Units.....	\$883.42 per quarter

19 Units.....	\$932.49 per quarter
20 Units.....	\$981.57 per quarter
22 Units.....	\$1,079.74 per quarter
24 Units.....	\$1,177.88 per quarter
26 Units.....	\$1,276.05 per quarter
27 Units.....	\$1,325.13 per quarter
28 Units.....	\$1,374.19 per quarter

MIPP Fees

MIPP Application Fee.....	\$100
Late fee after 30 days.....	5% annually
MIPP 1.....	\$1,500 per quarter
MIPP 2.....	\$325 per quarter
MIPP 3.....	\$100 per quarter

Solid Waste Fees

Solid Waste Fee 96 gallon.....	\$58.11 per quarter
Solid Waste Fee 65 gallon.....	\$49.80 per quarter
Solid Waste Fee 35 gallon.....	\$41.67 per quarter
Residential 2 Units	\$116.22 per quarter
Residential 3 Units.....	\$174.33 per quarter
Senior Residential.....	\$51.60 per quarter
Senior Residential 2 Units.....	\$103.20 per quarter
Senior Residential 3 Units.....	\$154.80 per quarter
Senior Residential Hardship.....	\$41.67 per quarter
Late fee after 30 days.....	5% annually

Land Disturbance permit 500 to 1000 sq. ft of disturbance \$100.00
base fee: Over 1,000 sq ft of disturbance applicant shall reimburse the Borough for all costs associated with the review of the application

REPEALER: All Resolutions not in accord with this Resolution are hereby repealed insofar as they conflict herewith.

ENACTED and **APPROVED** this 7th day of December, 2020

BY: Brenda Mercomes
Brenda Mercomes
Borough Council President

ATTEST: Rachel Berkowitz
Rachel Berkowitz
Borough Secretary

{BOROUGH SEAL}

BOROUGH OF KENNETT SQUARE

STATISTICS / MISCELLANEOUS

Statistics

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BOROUGH OF KENNETT SQUARE

GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
2010 - 2019

<u>Year Ended December 31</u>	<u>Taxes</u>	<u>Licenses & Permits</u>	<u>Fines & Forfeits</u>	<u>Interest & Rents</u>	<u>Intergovernmental</u>	<u>Charges for Services</u>	<u>Misc.</u>	<u>Total</u>
2010	1,842,250	66,580	52,805	134,839	812,608	283,240	21,805	3,214,127
2011	2,308,493	106,542	48,227	134,177	408,260	490,183	16,527	3,512,409
2012	2,531,594	81,599	43,770	133,135	833,091	375,807	5,841	4,004,837
2013	2,520,601	87,423	39,665	113,705	1,027,110	346,896	5,094	4,140,494
2014	2,549,663	93,510	38,608	92,923	1,066,776	433,676	13,494	4,288,650
2015	3,072,091	96,629	52,052	70,293	2,249,791	507,266	29,576	6,077,698
2016	3,035,043	101,547	42,517	95,587	836,236	366,670	6,046	4,483,646
2017	3,050,404	99,014	54,443	73,805	931,136	409,134	212,582	4,830,518
2018	3,086,464	90,605	67,649	80,767	527,874	419,218	34,869	4,307,446
2019	3,247,859	94,295	74,654	114,143	520,958	434,070	23,667	4,509,646

(1) This schedule includes General, Special Revenues and Capital Funds.

Source: Borough of Kennett Square Annual Financial Statements - Page 33

BOROUGH OF KENNETT SQUARE

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
2010-2019

Year Ended December 31	General Government	Public Safety	Sanitation	Public Works Streets	Parks & Recreation	Conservation & Development	Non - Departmental	Capital Outlay	Debt Service	Total
2010	719,423	1,945,431	0	672,701	96,918	152,157	0	10,000	254,318	3,850,948
2011	643,306	2,143,469	0	839,865	84,567	352,994	0	0	334,307	4,398,508
2012	808,910	2,258,012	0	1,487,183	82,922	545,845	0	0	360,086	5,542,958
2013	721,894	2,371,922	0	2,194,704	76,126	21,371	0	0	361,110	5,747,127
2014	726,580	2,407,804	0	1,855,661	71,596	12,940	0	0	356,861	5,431,442
2015	788,930	3,087,650	0	1,907,685	102,331	42,933	0	0	389,883	6,319,412
2016	901,516	2,626,416	0	1,299,004	92,926	208	0	0	446,711	5,366,781
2017	550,540	2,615,059	0	716,323	89,929	3,092	0	0	288,411	4,263,354
2018	824,385	2,730,684	0	660,295	111,785	265	0	0	450,125	4,777,539
2019	894,296	2,826,783	0	1,049,248	123,831	84	0	0	522,984	5,417,226

(1) This schedule includes General, Special Revenues and Capital Funds.

Source: Borough of Kennett Square Annual Financial Statements - Page 33

Note> Removed \$1,980,000 of debt refinanced in 2019 for comparison purposes

BOROUGH OF KENNETT SQUARE

TAX REVENUE BY SOURCE
2010-2019

<u>Year Ended December 31</u>	<u>Real Estate</u>	<u>Real Estate Transfer</u>	<u>Local Services Tax</u>	<u>Earned Income</u>	<u>Mechanical Device</u>	<u>Total Taxes</u>
2010	876,708	92,733	113,896	866,072	1,375	1,950,784
2011	1,080,446	63,790	108,542	906,200	2,600	2,161,578
2012	1,087,576	92,075	118,028	1,245,755	2,445	2,545,879
2013	1,187,653	92,767	168,328	1,071,853	2,600	2,523,201
2014	1,211,273	135,106	157,414	1,069,701	-	2,573,494
2015	1,848,483	152,832	160,372	1,324,225	1,500	3,487,412
2016	1,530,877	148,811	130,107	1,251,816	2,000	3,063,611
2017	1,511,096	166,880	99,914	1,218,582	2,100	2,998,572
2018	1,420,727	138,708	156,345	1,264,214	-	2,979,994
2019	1,647,150	1,283,042	159,084	148,215	-	3,237,491

Source: Borough of Kennett Square Annual Financial Statements

BOROUGH OF KENNETT SQUARE
PROPERTY TAX LEVIES AND COLLECTIONS
2010 - 2019

<u>Year Ended December 31</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Levy Collections</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Levy</u>	<u>Outstanding Delinquent Taxes</u>
2010	873,242	840,527	92.8	32,715	873,242	100	0
2011	1,087,641	1,032,527	94.9	41,243	1,073,770	98.7	162
2012	1,086,267	1,036,652	95.4	49,615	1,086,267	100	0
2013	1,200,925	1,147,629	95.6	13,272	1,200,925	100	0
2014	1,200,171	1,150,309	95.9	33,888	1,181,116	98.4	15,974
2015	1,455,317	1,375,090	94.5	34,488	1,409,578	96.9	45,739
2016	1,504,196	1,447,952	96.3	0	1,447,952	96.3	34,582
2017	1,522,290	1,460,909	96.0	0	1,460,909	96.0	0
2018	1,539,044	1,487,258	96.6	0	1,487,258	96.6	0
2019	1,667,248	1,657,518	99.4	0	1,657,518	99.4	0

Source: Borough of Kennett Square Annual Financial Statements

BOROUGH OF KENNETT SQUARE
 ASSESSED AND MARKET VALUATION
 2010-2019

<u>Year Ended December 31</u>	<u>Real Estate Assessed Value</u>	<u>Estimated Market Value</u>	<u>Ratio of Total Assessed Value to Total Estimated Market Value</u>	<u>Real Estate Milage Rate</u>
2010	226,226,000	426,841,509	53.0	3.850
2011	227,091,640	409,912,708	55.4	3.850
2012	224,258,110	400,460,911	56.0	4.850
2013	223,972,160	448,835,729	59.0	4.850
2014	224,608,420	373,103,687	60.0	5.350
2015	224,330,680	392,873,345	57.1	5.350
2016	236,881,400	362,428,603	65.4	6.350
2017	239,730,730	387,716,092	61.8	6.350
2018	242,369,110	472,454,405	51.3	6.350
2019	246,999,750	501,013,692	49.3	6.750

Source: Pennsylvania State Tax Equalization Board, Tax Duplicate

BOROUGH OF KENNETT SQUARE
 PROPERTY TAX RATES - DIRECT AND OVERLAPPING
 2010 - 2019

(Per \$1,000 of Assessed Value)

Year Ending December 31	Tax Rates				Assessed Property Values	
	Borough	School District	County	Total	Taxable	Non-Taxable
2010	3.850	24.778	3.965	32.593	227,091,640	40,749,030
2011 (1)	4.850	25.729	3.965	34.544	224,258,110	40,840,920
2012	4.850	26.730	3.965	35.545	223,972,160	40,840,920
2013 (2)	5.350	27.452	4.163	39.965	224,608,420	40,872,630
2014	5.350	27.941	4.163	37.454	224,330,680	42,400,920
2015 (3)	6.350	28.602	4.163	39.115	229,229,340	42,405,130
2016	6.350	28.602	4.163	39.115	236,881,400	42,405,130
2017	6.350	29.241	4.369	39.960	239,730,730	42,596,180
2018	6.350	29.879	4.369	40.598	242,369,110	42,596,180
2019	6.750	30.448	4.369	41.567	246,999,750	42,596,180

- (1) The Borough increased the borough's Real Estate Tax Millage by 1 mill for general operations in 2011
- (2) The Borough increased the borough's Real Estate Tax Millage by 1/2 mill for general operations in 2015.
- (3) The Borough increased the borough's Real Estate Tax Millage by 0.4 mill for public safety in 2019

Source: County Board of Assessment, Kennett Consolidated School District annual budgets and Borough of Kennett Square, Pennsylvania ordinances.

BOROUGH OF KENNETT SQUARE

POPULATION TRENDS
1990 - 2019

	<u>Kennett Square</u>		<u>Chester County</u>		<u>Pennsylvania</u>	
	<u>Census</u>	<u>% Increases</u>	<u>Census</u>	<u>% Increases</u>	<u>Census</u>	<u>% Increases</u>
1990	5,216	10.6%	376,396	18.9%	11,881,643	0.1%
2000	5,273	1.1%	433,501	15.2%	12,281,054	3.4%
2010	6,072	15.2%	498,886	15.1%	12,702,379	3.4%
2011	6,127	9.1%	503,897	9.0%	12,742,886	9.7%
2012	6,113	0.7%	506,575	1.5%	12,763,536	0.5%
2013	6,129	0.9%	509,468	2.1%	12,773,801	0.6%
2014	6,151	1.2%	512,784	2.7%	12,787,209	0.7%
2015	6,167	1.7%	515,939	3.4%	12,802,503	0.8%
2016	6,160	1.6%	516,312	3.4%	12,784,227	0.6%
2017	6,174	1.7%	519,293	4.1%	12,805,537	0.8%
2018	6,195	2.0%	522,046	4.6%	12,807,060	0.8%
2019	6,202	2.1%	524,989	5.2%	12,801,989	0.8%

Source: U. S. Bureau of Census

BOROUGH OF KENNETT SQUARE

POPULATION FACTS

	<u>Kennett Square</u>	<u>Chester County</u>	<u>Pennsylvania</u>
Population, 2019 estimated census	6,202	524,989	12,801,989
Population, percent change 2010 to 2019	2.1%	5.2%	0.8%
Population, 2010	6,072	498,886	12,702,379
Persons under 5 years old, percent, 2019	5.8%	5.5%	5.5%
Persons over 18 years old, percent, 2019	21.2%	22.5%	20.6%
Persons 65 years old and over, percent, 2019	10.8%	16.8%	18.7%
White persons, percent, 2019 (a)	83.6%	85.3%	81.6%
Black or African American persons, percent, 2019 (a)	5.3%	6.2%	12.0%
American Indian and Alaska Native persons, percent, 2019 (a)	0.0%	0.3%	0.4%
Asian persons, percent, 2019 (a)	1.0%	6.1%	3.8%
Native Hawaiian and Other Pacific Islander alone, percent 2019 (a)	0.0%	0.1%	0.1%
Persons reporting two or more races, percent, 2019	1.7%	2.0%	2.1%
Persons of Hispanic/Latino origin, percent, 2019 (b)	45.3%	7.6%	7.8%
White persons, not of Hispanic/Latino origin, percent, 2019	48.3%	78.8%	75.7%
Living in same house 1 year and over in 2014 - 2018	87.3%	87.9%	87.7%
Foreign born persons, percent, 2014-2018	35.5%	9.6%	6.8%
Language other than English spoken at home, percent, age 5+, 2014-2018	46.1%	12.4%	11.3%
High school graduates, percent of persons age 25+, 2014-2018	71.7%	93.3%	90.2%
Bachelor's degree or higher, percent of persons age 25+, 2014-2018	28.2%	51.8%	30.8%
Mean travel time to work (minutes), workers age 16+, 2014-2018	19	28.3	26.9
Housing units, 2019	X	203,159	5,732,628
Homeownership rate, 2014-2018	54.3%	75.2%	69.0%
Median value of owner-occupied housing units, 2014-2018	253,000	347,000	174,100
Households, 2014-2018	2,095	189,592	5,025,132
Persons per households, 2014-2018	2.92	2.65	2.46
Median household income, 2014-2018	71,536	96,726	59,445
Per capita money income, 2014-2018	29,520	48,225	32,889
Persons in poverty, percent, 2014-2018	10.1%	6.7%	12.0%

BOROUGH OF KENNETT SQUARE

POLICE INFORMATION
2010 - 2019

<u>Year</u>	<u>Police Chief</u>	<u>Lieutenant</u>	<u>Corporals</u>	<u>Investigator</u>	<u>Police Officers</u>	<u>Meter Officers</u>	<u>Total Uniformed Employees</u>
2010	1	0	3	1	7	1.5	13.5
2011	1	0	3	1	7	1.5	13.5
2012	1	0	3	1	7	1.5	13.5
2013	1	0	3	1	7	1.5	13.5
2014	1	0	3	1	6	1.5	12.5
2015	1	0	3	1	6	1.5	12.5
2016	0	1	2	1	8	1.5	13.5
2017	1	0	3	1	8	1.5	14.5
2018	1	0	3	1	8	1.5	14.5
2019	1	0	3	1	8	1.5	14.5

<u>Year</u>	<u>Traffic Arrests</u>	<u>Criminal Arrests</u>	<u>Written Warnings</u>	<u>Complaints</u>	<u>Total</u>
2010	1,048	327	702	7,599	9,676
2011	876	282	683	7,636	9,477
2012	799	303	692	8,033	9,827
2013	622	281	631	7,757	9,291
2014	767	323	572	7,493	9,155
2015	809	295	524	7,367	8,995
2016	950	377	583	8,769	10,679
2017	1,604	242	546	8,433	10,825
2018	1,540	208	741	8,920	11,409
2019	1,782	235	1,009	9,053	12,079
Total	10,797	2,873	6,683	81,060	101,413

BOROUGH OF KENNETT SQUARE
 PRINCIPAL REAL ESTATE TAXPAYERS
 AS OF DECEMBER 31, 2019

Taxpayer	Type of Business	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
State Street Associates LP	Commercial Business	10,662,790	4.32%
Kennett Center LP	Commercial Business	5,147,730	2.08%
Magnolia Place 2018 LLC	Developer	2,349,070	0.95%
Tritea LLC	Landlord	2,184,000	0.88%
Everts, Richard & Donna	Landlord	2,147,350	0.87%
Mar Ann Holding Assoc	Landlord	2,103,300	0.85%
ARC DBPPROP001 LLC	Landlord	2,052,000	0.83%
Ruane, Patrick J & Strine, Walter M	Landlord	1,916,250	0.78%
Cannery Row Properties LLP	Developer	1,513,910	0.61%
Stitz, Mark J	Landlord	1,478,710	0.60%
TOTALS		\$ <u>31,555,110</u>	12.78%

Source: Chester County Board of Assessments

ECONOMIC AND DEMOGRAPHIC INFORMATION

RELATING TO BOROUGH OF KENNETT SQUARE

INTRODUCTION

The Borough of Kennett Square (the "Borough") lies in the southeastern part of the County of Chester near the Pennsylvania/Delaware state line. The Borough is approximately 30 miles southwest of Center City Philadelphia; 15 miles northwest of Wilmington, Delaware; and 12 miles south of West Chester, the county seat of the County of Chester. With an area of 1 square mile, the Borough had a 2000 census population of 5,273 and following the 2010 census the populations increased to 6,072.

The 2000 Census identified 1,976 dwelling units in the Borough. A total of 2,084 units were reported in the 2010 Census; this addition of 108 units represented a 5.5% increase in the Borough's housing stock. The majority of housing in the Borough is 64% of the single-family unit type. In the 2010 Census, 54% of housing units were owner-occupied and 46% were rentals. The median value of owner-occupied units in the Borough was \$253,000. The median value of homes for Chester County in 2014-2018 Survey was \$347,000 and for the Commonwealth of Pennsylvania was \$174,100.

The 2014-2018 Survey also reported the Borough's median family income as \$71,536, compared to \$96,726 for the County of Chester and \$59,445 for the Commonwealth of Pennsylvania.

The Borough of Kennett Square's Main Street program, for the economic revitalization of the downtown business district, is one of the Commonwealth of Pennsylvania's most successful programs in the state and has been self-sustaining for more than five years.

BOROUGH OF KENNETT SQUARE

BASIS OF ACCOUNTING

The Borough of Kennett Square, Pennsylvania, utilizes the modified accrual basis of accounting for the General, Liquid Fuels, Emergency Management, Capital Improvement and the Revolving Loan Fund. In this system expenditures are recorded when incurred and revenues are recorded when received. The National Committee on Governmental Accounting does not require use of a true accrual system whereby revenues would be recorded at the time that they are due. The Borough of Kennett Square has evaluated its needs and has chosen to utilize the modified accrual system.

The accrual basis of accounting is utilized by the Water, Sewer, Solid Waste and Parking Fund. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The Borough also utilizes "Fund Accounting," where a complete, self-balancing set of accounts (a fund) is maintained for keeping track of special receipts and expenditures. Fund accounting is a generally accepted method of accounting for governmental units in Pennsylvania. The Borough of Kennett Square feels that this method of accounting provides an accurate financial picture of the Borough organization.

In addition, the Borough utilizes the "double entry accounting method." Using this procedure means that two entries are made for each transaction; one (1) entry shows the effect (increase or decrease) on cash; the other entry shows which revenue or expenditure account caused the increase or decrease in cash. More accurately, one (1) entry shows the change in assets or liabilities; the other entry shows which revenue or expenditure account caused the change. The method produces a balanced group of accounts. The Borough finds that the use of double entry accounting makes it easier to detect the fact an error has been made, which then alerts the staff of the need to make corrections.

However, the Borough utilizes the modified accrual method for its budget process. The Borough funds are divided into three categories: Governmental, Enterprise and Fiduciary. The budget process includes all the Governmental and Enterprise funds. The Borough has five Governmental Funds: General Liquid Fuels, Emergency Management, Capital Improvements and Revolving Loan. The Borough has four Enterprise funds: Water, Sewer, Solid Waste and Parking. All aforementioned funds, except the Revolving Loan Fund, are included in the the Borough's annual budget.

In summary, the Borough of Kennett Square utilizes accounting methods and procedures which comply with state and local provisions which meet generally accepted

BOROUGH OF KENNETT SQUARE**BASIS OF ACCOUNTING (cont.)**

accounting principles. The use of these methods and procedures ensures that the fiscal condition of the Borough is accurately reflected. Thus, there is a satisfactory basis for making financial decisions, extracting financial reports, and performing audits of the Borough's financial records.

BOROUGH OF KENNETT SQUARE

FUNDS

The Borough of Kennett Square uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid finance management by segregating transactions related to certain government functions or activities.

A Fund is a fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual balances, and any changes to these, are recorded and segregated to carry on specific activities or objectives according to special regulations, restrictions or limitations.

The Borough Council annually adopts an operating budget for the following Governmental Funds.

General Fund

The General Fund is the general operating fund of the Borough. This fund is used to account for all activities of the Borough's general government not accounted for in some other fund. Under GASB 34 Standards the General Fund is considered a major fund.

Special Revenue Funds

These funds are used to account for proceeds of specific revenue sources used to finance specific activities as required by law or administrative regulations. Under GASB 34 Standards the following two are considered non-major funds. The Borough two Special Revenue Funds: Liquid Fuels and Revolving Loan Fund. The Special Revenue Fund: Emergency Management qualified as a major fund for 2016.

Capital Improvement Fund

These funds are used to account for financial resources to be used for the acquisition of construction of general fixed assets. Under GASB 34 Standards the following General Capital Improvement fund is considered a major fund.

BOROUGH OF KENNETT SQUARE**FUNDS (cont.)****Enterprise Funds**

These funds are used to account for operations; (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Under GASB 34 Standards the following four funds are considered major funds; Water, Sewer, Solid Waste and Parking Fund.

BOROUGH OF KENNETT SQUARE**BUDGETARY CALENDAR****Preparation of Budget**

Beginning at least thirty days prior to the adoption of the budget a proposed budget or annual estimate of revenue and expenditures for the ensuing year shall be prepared in a manner designated by the Council. The proposed budget shall be kept on file with the Borough Secretary and be made available for public inspection for a period of ten days.

Notice of Proposed Budget: Penalty

Notice that the proposed budget is available for inspection shall be published by the Borough Secretary in any newspaper of general circulation in the Borough. Failure to give the notice herein required shall not invalidate the budget adopted or the tax ordinance. If the Borough Secretary fails, or refuses to give the notice that the proposed budget is available for inspection, as herein required, shall, upon conviction thereof in a summary proceeding, be sentenced to pay a fine not exceeding one hundred dollars (\$100) and costs of prosecution.

Revision and Completion of Budget

After the expiration of the said ten days, Council shall make such revision in the budget as shall be deemed advisable. The budget shall be as comprehensive and exact, as the information available will admit. In addition to expenditures proposed for the current fiscal year, Council may include as proposed expenditures a sum sufficient to pay any existing indebtedness and to pay the ordinary operating expenses for the subsequent year until the taxes of the subsequent year are received therefore, and may also include a sum to provide in whole or in part for any deferred maintenance, depreciation and replacements. Within the tax levy and debt limitations, Council may also include, in whole or in part, expenditures for capital investments and purchases. Expenditures of a legislative character shall be made, authorized or ratified by ordinance. Other expenditures allowed by law may be made or ratified by motion of Council. Such expenditures, whether by ordinance or motion, shall then be considered as appropriations affecting the budget. Any balance of revenues over expenditures may be expended in any subsequent year for any lawful purpose.

BOROUGH OF KENNETT SQUARE**BUDGET CALENDAR (cont.)****Adoption of Budget; Tax Ordinance**

Upon completion of the budget, containing the estimated receipts and expenditures, and its adoption by motion of Council, which shall not be later than December thirty-first, it shall be the duty of the Council to adopt an ordinance levying taxes referred to in this act for the fiscal year for approval of the mayor or passage over his veto.

Amending Budget; Notice

During the month of January next following any municipal election the Council of the Borough may amend the budget and the levy and tax rate to conform to its amended budget. A period of ten days public inspection at the office of the Borough Secretary to that effect is published once in a newspaper of general circulation in the Borough shall intervene between the proposed amended budget and the adoption thereof. An amended budget must be adopted by Council on or before the fifteenth day of February.

Modification of Budget; Supplemental Appropriations and Transfers

The Council in its reasonable discretion may, in any year, by motion, modify the budget after its final adoption. New appropriations, supplementary appropriations and transfer from one appropriation to another, may be made during the fiscal year, either before or after the expenditures is authorized or ratified after the expenditure is made, provided it is within the current year's revenues, or the money therefore promptly made available through borrowing as allowed by law.

BOROUGH OF KENNETT SQUARE

BUDGET CALENDAR (cont.)

Budget Calendar for Staff

The Borough of Kennett Square, Borough Manager involves its Department Heads in the preparation of their department budget.

The Manager creates a budget schedule each year in the month of July. This schedule is given to Department Heads along with their department budget information. The information includes operating and capital budget information that entails two previous year-actual data, current year budget. Department Heads are given the responsibility of completing data for the current year projected actual till year end and for the proposed year. The department's requests are input onto computerized budgetary spreadsheets that categorically incorporate requests into a singular format, distinguishing expenditures in the following manner: Personnel, Commodities, Contractual Services, Contributions, Refunds, Debt Service, Transfers and Non-Expenditures items.

The Borough Manager and Finance Director reviews all information gathered for the Budget by departments and, after meeting with Department Heads, make final adjustments.

The Proposed Budget document is created and presented to Borough Council for their approval following the laws set forth before them.

BOROUGH OF KENNETT SQUARE
SUMMARY OF FINANCIAL POLICIES

In the Borough of Kennett Square, the budget process is an integral part of the overall policy framework which guides and coordinates the various services and functions of the Borough. The budget allocates available financial resources to department which implement overall Borough policies, and sets priorities and determines service levels necessary to implement policy objectives.

The Borough's administration staff has long realized that legislative policies and management practices represent the most critical factors affecting a municipality's financial condition. Policies and practices have been established for long-range financial goals to improve the financial decision-making process.

In order to accomplish the aforementioned objectives, the Borough has the following set of financial policies to strengthen the Borough's financial Condition and bond ratings.

The following policies identify the manner in which the Budget will account for and manage the funds available to the Borough.

POLICIES

Revenue Estimates: General Fund revenues are sensitive to local and regional economic activity. Accordingly, revenue estimates prepared by the administration and adopted by Borough Council should be on the conservative side.

The 2020 Budget has been prepared based on conservative revenue estimates using previous year projections. Prior year revenues are reviewed and projections are adjusted in the budget process.

Positive Cash Reserve: The annual budget should show fiscal restraint. Borough Council has set a restricted fund balance in the General Fund and uses unrestricted fund balance to balance budgets without increasing taxes.

The fund balance as of December 31, 2018 annual audit was \$498,866, a rebound from the fund balance of \$303,454 in 2015 for the General Fund.

BOROUGH OF KENNETT SQUARE

SUMMARY OF FINANCIAL POLICIES (cont.)

Deficit Management: There are three alternatives for balancing the budget: reduce appropriations, increase revenues, or a combination of the two techniques before using unrestricted fund balance to balance annual budgets.

The Borough's Department Heads complete budget worksheets that are reviewed with the Borough Manager and the three alternatives are incorporated into this review. Borough Council along with the Borough Manager also uses the three alternatives to finalize the final budget before adoption.

Review of Fee Schedules/User Charges: All fees and user charges are reviewed annually during the budget process to ensure that rates are equitable and cover the total cost of the services or that portion of the total cost deemed appropriate by the Borough.

The Borough adopts a Fee Schedule Resolution annually as part of its budget process. User fees associated with Water, Sewer and Parking Revenue Bonds are reviewed by Borough Engineers annually as per Borough Debt Ordinances and recommends user fees adjustment to the Borough.

Cash Manager: The Borough pursues a prudent but aggressive cash management and investment program, in order to meet daily cash requirements, increase the amount available for investment, and earn the maximum rate of return on invested funds.

To meet the liquidity needs the Borough utilizes local checking accounts, savings accounts and money market accounts along with government investment pool PLGIT (Pennsylvania Local Government Investment Trust).

Periodic Budget Reviews: Budget to Actual comparison is a critical tool in evaluating the efficiency and effectiveness of the budget process.

The Finance Office prepares monthly Budget to Actual reports detailing revenue and expenditures totals to allow the Borough Council, Manager and Department Heads to track and adjust budget year spending if needed.

BOROUGH OF KENNETT SQUARE

SUMMARY OF FINANCIAL POLICIES (cont.)

Capital Improvement Program Planning & Budgeting Process: The Capital Improvement Program reflects the relationship between the Borough's planning and budgeting processes, wherein the planning effort defines the Borough's anticipated capital improvement needs and the budgeting effort defines the financial parameters of capital improvement expenditure policies to meet those needs.

The Borough's Capital Improvement Program integrates planning and budgeting processes through projections of reserve borrowing after proposed bond requirements and impact projections of capital projects on operating budgets.

Capitalization Policy of Fixed Assets: The Borough recognizes the need to implement required accounting and financial reporting standards promulgated by the Governmental Accounting Standards Board (GASB) and the issue of GASB 34 Standards. The purpose of this procedure is to delineate the capitalization methods for various assets groups.

The Borough's capital assets include land, land improvements, buildings, machinery and equipment, vehicles, infrastructure, works of art and historical treasures that have a life expectancy greater than five years and with a cost greater than or equal to \$5,000. Items are depreciated over their useful lives with the exceptions of land and land improvements are not depreciated.

Annual Audit: An annual audit shall be prepared by an independent public accounting firm in accordance with generally accepted auditing standards.

Borough Council appoints an independent auditing firm annually to examine and audit all accounts records. The audit consist of an examination in accordance with generally accepted auditing standards and includes such test of the accounting records and other auditing procedures as considered necessary in the circumstances.

BOROUGH OF KENNETT SQUARE

RESERVE POLICY

The Borough of Kennett Square has adopted a formal financial reserve policy. The objectives of this policy are to offer guidance regarding the establishment, use and replenishment of the Borough's reserves and to ensure compliance with GASB 54. The Borough is required to adopt GASB 54 "The New Fund Balance: by FY 2011.

Components of Fund Balance

Components of Fund Balance for government-wide financial statements are nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance. In order to comply with GASB 54 the Borough of Kennett Square shall adopt the following components of Fund Balance:

- **Nonspendable fund balance (inherently nonspendable).** A portion of net resources that cannot be spent because of their form or a portion of net resources that cannot be spent because they must be maintained intact. An example of nonspendable fund balance is investments in capital assets.
- **Restricted fund balance (externally enforceable limitations on use).** Limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments or limitations imposed by law through constitutional provisions or enabling legislation. Examples of restricted fund balance are debt service, special revenue funds and/or trust funds.
- **Committed fund balance (self-imposed limitations set in place prior to the end of the period).** Limitation imposed at highest level of decision making that requires formal action at the same level to remove. An example of committed fund balance is the vehicle/equipment replacement fund.
- **Assigned fund balance (limitation resulting from intended use).** Intended use established by highest level of decision making or intended use established by body designated for that purpose and/or intended use established by official designated for that purpose. A potential example of assigned fund balance is designating matching funds for a grant application.

- **Unassigned fund balance (residual net resources).** Total fund balance in the general fund in excess of nonspendable, restricted, committed, and assigned fund balance (i.e., surplus) or excess of nonspendable, restricted, and committed fund balance over total fund balance (i.e., deficit).

Governmental Funds

1. Governmental Funds includes General, Special Revenues, and Capital Improvement Funds.
2. It will be the policy of the Borough to maintain at least two months operating expenditures in unassigned reserves in the General Fund. Operating expenditures shall be calculated by subtracting the following from proprietary funds if applicable.:
 - a. Operating transfers
 - b. Capital transfers
 - c. Capital and Minor Equipment purchases that the Borough pays for outright
 - d. Any unique one time major expenditures that are non-repetitive in nature or unnecessary for the continued main functions of Borough. These operating reserves are maintained to address temporary revenue short falls, payment of approved cash flow shortages and for expenditures deemed necessary as assigned by Borough Council.
3. Capital Improvement Fund. The Borough will maintain reserve funds to provide funding for the five year Capital Improvement Plan excluding proprietary fund projects. The use of any funds within the Capital Improvement Fund shall be assigned by Borough Council.
4. Potential grants shall be carefully examined for matching requirements and matching funds must be justified. Grants may be rejected if there are insufficient funds for grant match or programs must be continued with local resources after grant funds are exhausted.

Proprietary Funds

1. Enterprise funds are part of proprietary funds which includes Water, Sewer and Parking.
2. The Borough will incorporate into its customer rate structure funding for enterprise fund reserves. The reserve balances shall be no less than 20% of operating and capital expenditures.

Replenishment of Reserves

1. The following criteria will be used to restore used reserves.
2. If the reserves are drawn down by 25-50% of reserve fund balance, then a budgetary plan shall be implemented to return the reserve level to between 75% and 100% of the minimum balance over a 5 to 7 year period.

3. If the reserves are drawn down by 10-25% of reserve fund balance, then the budgetary plan to restore the reserve shall be structured over a 3 to 5 year period.
4. If the reserves are drawn down by 0-10% of reserve fund balance, then a solution to replenish to at least the minimum shall be structured over a 1 to 3 year period.

Windfall Revenues

1. It shall be the policy of the Borough to consider any unbudgeted revenues in excess of \$50,000 to be a windfall. Any windfall revenue will remain within the governmental or proprietary fund attributable to the source of the windfall.
2. Any windfall revenue will first be put into the reserves of the department to which it is owed if its reserves are not already fully funded. If the reserves are fully funded then the residual amounts shall be used to eliminate budgeted or planned debt. Any remaining windfall amounts can be, at the discretion of Borough Council, used for grant matches and capital purchases.
3. Any remaining amounts after steps one and two shall be put into a Revenue Stabilization Fund. A Revenue Stabilization Fund shall be the equivalent of 5% of total fund budget.

BOROUGH OF KENNETT SQUARE GLOSSARY

ACTIVITY: A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (e.g., *police* is an activity within the *public safety* function).

ACTIVITY CLASSIFICATION: Expenditure classification according to the specific type of work performed by organizational units.

ALLOCATION: A part of an appropriation which is designated for expenditures by a specific organizational unit and/or for specific purposes, activities or objectives.

ANNUAL OPERATING BUDGET: A budget applicable to a single fiscal year. A plan of current expenditures and the proposed means of financing them. It is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

APPROPRIATION: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ASSESSED VALUATION: A valuation set upon real estate or other property by a government as a basis for levying taxes.

BOND: A written promise to pay a specified sum of money at a specified future date along with periodic interest paid at a specified interest rate. Bonds are typically sold to finance long-term debt.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures (including encumbrances) for a given period of time and the proposed means of financing them.

BUDGET DOCUMENT: The official written statement which presents the budget to the Borough Council.

BUDGET MESSAGE: A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains major budget issues against the background of financial experience in recent years and presents recommendations.

CAPITAL IMPROVEMENTS BUDGET: A plan of proposed capital expenditures and the means of financing them. The Capital Budget is enacted as part of the complete annual budget which includes both operating and capital outlays. The Capital Budget is based on the Capital Improvement Program (CIP).

BOROUGH OF KENNETT SQUARE
GLOSSARY (cont.)

CAPITAL IMPROVEMENT PROGRAM: A plan for capital expenditures to be incurred each year over a fixed period of ten future years setting forth each capital project and the amount to be expended in each year.

CAPITAL OUTLAY: Expenditures resulting in the acquisition of or addition to the government's general fixed assets:

COMPENSATED ABSENCES: Absences, such as vacation, illness and holidays, for which it is expected employees will be paid.

COMMODITIES: An account group which includes expenditures for supplies, minor tools, materials and repair parts consumed by the Borough in its activities.

CONTRACTUAL SERVICES: An account group which includes expenditures for services resulting from a contract performed for the Borough by an individual or a business, as distinguished from services performed by employees on the payroll of the Borough the services or contract should not result in a permanent asset.

DEBT LIMIT: The State set maximum amount of legally permitted outstanding net debt.

DEBT SERVICES: The payments of general long-term debt principal and interest incurred by the Borough.

DEFICIT: The excess of expenditures over revenues during an accounting period.

DEPARTMENT: A major administrative segment responsible for the provision of services within a functional area.

ENCUMBRANCE: Funds not yet expended, but which are obligated or set aside in anticipation of expenditures.

EXPENDITURES: Decreases in net financial resources. These include current operation expenses which require the current or future use of net assets, debt service and capital outlay.

FISCAL YEAR: A 12-month period, from January 1 to December 31, to which the annual operating budget applies. At the end of this period the Borough assesses its financial position and the results of its operations.

BOROUGH OF KENNETT SQUARE
GLOSSARY (cont.)

FRINGE BENEFITS: Expenditures items in the operating budget paid on behalf of the employee. These benefits include health and dental insurance, life insurance, disability insurance, retirement, FICA, unemployment compensation insurance and workers compensation insurance.

FULL-TIME POSITION: Employee who receives full fringe benefits and whose salary is calculated on the basis of 2,080 hours annually.

FUNCTION: A group of related activities aimed at accomplishing a major service or program for which the Borough is responsible.

FUND: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual balances, and any changes to these, are recorded and segregated to carry on specific activities or objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE: The difference between the assets and liabilities of a governmental or trust fund.

GENERAL OBLIGATION BONDS: When the Borough pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (G.O.) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

GRANT: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

INTERFUND TRANSFERS: A transaction between funds of the Borough.

MILL: The real estate tax rate which is based on the assessed valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

OBJECT: In expenditure classifications, the article purchased or service obtained, as opposed to the purpose for which the article or service was purchased or obtained.

PENSION CONTRIBUTION: The amount paid into a pension plan by the Borough (or employee), as obligated by the terms of the plan, state law, actuarial calculations or other basis for determinations.

BOROUGH OF KENNETT SQUARE
GLOSSARY (cont.)

PERSONAL SERVICES: A group of accounts that includes the salaries and wages of employees on the Borough's payroll as regular or temporary employees.

RESERVED FUND BALANCE: Any portion of fund balance that is not appropriable for expenditures or that is legally segregated for a specific future use.

REVENUE: Any increase in the net current assets of a governmental fund type from other than expenditures, refunds and transfers.

STATE LIQUID FUELS TAX: Commonwealth of Pennsylvania charges tax on all motor vehicles fuels and a portion of these revenues are returned to municipalities by a predetermined formula.

SURPLUS: The excess of revenues over expenditures during a fiscal year.

TAX RATE: The amount of tax stated in terms of a unit of the tax base, such as mills per dollar of assessed valuation.