

BOROUGH OF KENNETT SQUARE
FINAL APPROVED 2026 BUDGET
SUMMARY SHEET

GENERAL FUND	\$	6,116,952
PLANNING, ZONING, and CODE ENFORCEMENT FUND		610,214
WATER FUND		3,652,478
SEWER FUND		2,661,049
LIQUID FUELS FUND		160,200
SOLID WASTE FUND		622,044
PARKING FUND		830,606
CAPITAL IMPROVEMENT FUND		1,555,135
EMERGENCY MANAGEMENT FUND		924,866
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TOTAL ALL FUNDS	\$	17,133,544
LESS INTERFUND TRANSFERS DOUBLE COUNTED	\$	(2,068,982)
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TOTAL ALL FUNDS LESS DOUBLE COUNTED TRANSFERS	\$	<u>15,064,562</u>

BOROUGH OF KENNETT SQUARE, PENNSYLVANIA

approved by Council 12/08/2025

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GENERAL FUND	Account ID	Department	Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	% Change 2025 Budget to 2026 Proposed Budget
REVENUE								
REAL ESTATE CUR YR	01-301-010-00		Real Property Tax	1,678,515	1,717,132	1,849,701	1,727,900	-6.58%
REAL ESTATE LIEN	01-301-050-00		Real Property Tax	53,673	66,638	50,000	70,000	40.00%
EARNED INC TAX CUR YR	01-310-010-00		Local Tax Enabling	1,394,937	1,354,897	1,519,520	1,420,000	-6.55%
LOCAL SERVICES TAX	01-310-051-00		Local Tax Enabling	112,135	117,382	113,000	120,000	6.19%
REAL ESTATE TRANSFER TAX	01-310-110-00		Local Tax Enabling	169,650	184,736	150,000	175,000	16.67%
CABLE TELEVISION FRANCHISE	01-321-080-00		Licenses and Fees	61,750	65,297	62,600	61,200	-2.24%
CONTRACTORS LICENSE	01-321-092-00		Licenses and Fees	8,000	6,500	-	-	#DIV/0!
VEHICLE CODE VIOLATIONS	01-331-111-00		Fines and Forfeits	38,593	39,013	38,000	40,000	5.26%
VIOLATIONS OF ORDINANCE	01-331-112-00		Fines and Forfeits	8,441	6,070	7,000	7,000	0.00%
INTEREST/GENERAL FD	01-341-000-01		Interest and Rents	21,141	23,733	15,000	17,000	13.33%
RENT OF BUILDINGS & PROPERTY	01-342-000-01		Interest and Rents	49,800	5,600	25,000	5,000	-80.00%
RENT WATER TOWER/ANTENNA	01-342-000-03		Interest and Rents	87,724	89,708	90,000	94,800	5.33%
GRANT REV - PCCD #36825	01-351-002-01		Federal Capital an	51,349	21,136	-	-	#DIV/0!
GRANT REV - PCCD #39221	01-351-002-02		State Shared Reve	1,414	1,379	-	-	#DIV/0!
GRANT REV - BJA SRTBWC	01-351-002-03		Federal Shared Re	-	1,618	-	-	#DIV/0!
GRANT REV - DOJ BULLETPROOF VESTS	01-351-002-04		Federal Capital an	-	1,543	-	-	#DIV/0!
GRANT REV - ARPA	01-352-053-00		Federal Shared Re	-	651,211	-	-	#DIV/0!
STATE GRANT/POLICE	01-352-410-03		Federal Shared Re	8,268	1,968	3,500	3,500	0.00%
STATE GRANT/RECYCLING	01-352-427-01		Federal Shared Re	1,073	1,064	1,000	1,000	0.00%
STATE WINTER AGREEMENT	01-352-432-01		Federal Shared Re	5,565	-	5,394	5,394	0.00%
SRO PASS-THROUGH CONTRIBUTION	01-352-463-00		Federal Shared Re	73,500	75,750	97,700	102,600	5.02%
FEDERAL ENTITLEMENTS-GOV UNITS	01-352-530-00		Federal Shared Re	1,186	-	-	-	#DIV/0!
PUBLIC UTILITY REALTY TAX	01-355-000-01		State Shared Reve	3,045	4,076	3,000	3,400	13.33%
ALCOHOLIC BEVERAGE TAX	01-355-000-08		State Shared Reve	3,000	2,200	1,600	2,000	25.00%
STATE AID PENSION ALLOCATION	01-355-000-16		State Shared Reve	250,599	327,161	327,000	300,000	-8.26%
GRANT REVENUE - COUNTY VPP	01-357-000-01		State Capital and C	-	16,229	-	-	#DIV/0!
ZONING/SUBDIV/LAND DEV	01-361-000-33		General Governm	-	300	-	-	#DIV/0!
ENGR. FEES (REIMB.)	01-361-000-41		General Governm	74,368	41,890	-	-	#DIV/0!
LEGAL FEES / REIMB	01-361-000-42		General Governm	20,603	-	-	-	#DIV/0!
HARB PERMITS	01-361-000-43		General Governm	800	800	-	-	#DIV/0!
ADM SERVICES	01-361-000-60		General Governm	-	904	-	-	#DIV/0!
MISCELLANEOUS SERVICES	01-361-000-66		General Governm	12,407	1,368	12,500	500	-96.00%
SALE OF COPIES OF INCIDENT REPORTS	01-362-000-11		Permits	2,475	2,765	1,600	2,000	25.00%
SECURITY ALARM REGISTRATION AND FEES	01-362-000-40		Permits	2,900	2,360	1,500	1,500	0.00%
BUILDING PERMITS	01-362-000-41		Permits	81,822	115,885	-	-	#DIV/0!
ELECTRICAL,PLUMBING,MECHANI	01-362-000-42		Permits	31,290	46,561	-	-	#DIV/0!

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FIRE(ALARM, SPRINKLER, SUPPRESSANT)	01-362-000-43		Permits	295	415	-	-	#DIV/0!
SIGN PERMITS	01-362-000-44		Permits	1,051	463	-	-	#DIV/0!
USE & OCCUPANCY PERMITS	01-362-000-45		Permits	5,800	7,545	-	-	#DIV/0!
HOUSING FEES	01-362-000-46		Permits	151,391	133,051	-	-	#DIV/0!
SPRINKLER SYSTEM PERMITS	01-362-000-47		Permits	21,871	-	-	-	#DIV/0!
ZONING PERMITS	01-362-000-48		Permits	2,830	3,010	-	-	#DIV/0!
ZONING HEARING BOARD FEE	01-362-000-49		Permits	2,700	6,500	-	-	#DIV/0!
POLICE SERVICES	01-362-000-50		Permits	46,831	50,793	47,500	47,500	0.00%
BANNER FEES	01-362-000-52		Permits	6,995	16,175	10,000	10,000	0.00%
STORMWATER MANAGEMENT	01-362-000-54		Public Safety	150	50	-	-	#DIV/0!
STREETS, SIDEWALK & CURBS	01-363-000-10		Highways and Stre	1,875	1,925	1,000	1,000	0.00%
PUBLIC WORKS SERVICES	01-363-000-20		Highways and Stre	48,194	12,039	7,500	10,000	33.33%
PARK/REC IMPACT FEE ESCROW	01-367-000-01		Contributions and	35,000	73,955	35,000	37,900	8.29%
EMPLOYEE BENEFIT REIMB.	01-381-000-00		Employee Benefit	42,378	32,076	5,000	5,000	0.00%
CONTRIBUTIONS	01-387-000-00		Contributions and	8,000	17,315	5,000	5,000	0.00%
SALE OF GENERAL FIXED ASSET	01-391-001-00		Proceeds of Gene	43,085	13,136	-	-	#DIV/0!
TRANSFER FROM PLANNING/ZONING/CODES	01-392-005-00		Interfund Operati	-	-	-	84,374	#DIV/0!
TRANSFER FROM WATER FUND	01-392-006-00		Interfund Operati	535,767	580,865	524,088	407,398	-22.27%
TRANSFER FROM SEWER FUND	01-392-008-00		Interfund Operati	492,404	587,893	481,137	363,924	-24.36%
TRANSFER FROM SOLID WASTE FUND	01-392-010-00		Interfund Operati	80,158	47,236	81,131	78,380	-3.39%
TRANSFER FROM PARKING FUND	01-392-015-00		Interfund Operati	216,650	258,040	248,449	227,405	-8.47%
TRANSFER FROM EMERG. MGMT. FUND	01-392-051-00		Interfund Operati	-	-	-	8,301	#DIV/0!
REFUNDS - CURRENT YR	01-395-010-00		Refunds of Prior Y	-	-	1,000	1,000	0.00%
REFUNDS - PRIOR YR	01-395-020-00		Refunds of Prior Y	1,545	(3,370)	1,000	1,000	0.00%
OTHER UNCLASSIFIED REVENUE	01-396-000-00		Unclassified Reven	17,414	-	-	-	#DIV/0!
FUND BALANCE FORWARD	01-399-000-01		Fund Balance Forw	-	-	-	668,976	#DIV/0!
TOTAL REVENUE				6,072,407	6,833,987	5,822,420	6,116,952	5.06%
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EXPENSES							.	
SALARIES/MANAGER	01-400-140-000	Administration	Personnel-Salary A	131,532	143,333	149,347	153,820	3.00%
SALARIES/ADMIN F/T	01-400-140-004	Administration	Personnel-Salary A	187,480	226,474	229,906	240,270	4.51%
HEALTH BENEFITS/MEDICAL	01-400-150-006	Administration	Personnel-Benefit	64,994	67,914	71,927	79,960	11.17%
HEALTH BENEFITS/DISABILITY	01-400-150-007	Administration	Personnel-Benefit	2,792	3,147	3,778	3,900	3.23%
HEALTH BENEFITS/LIFE	01-400-150-008	Administration	Personnel-Benefit	720	660	620	560	-9.68%
FICA	01-400-160-001	Administration	Personnel-Taxes A	23,934	27,969	29,015	30,150	3.91%
UNEMPLOYMENT COMP TAX	01-400-160-002	Administration	Personnel-Taxes A	1,140	1,140	1,140	1,160	1.75%

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WORKERS COMP INSURANCE	01-400-160-003	Administration	Personnel-Taxes A	876	761	178	700	293.26%
OFFICE SUPPLIES	01-400-210-010	Administration	Commodities	2,211	2,442	3,500	3,500	0.00%
OTHER OPERATING SUPPLIES	01-400-210-042	Administration	Commodities	4,123	4,743	1,000	1,000	0.00%
MINOR EQUIPMENT	01-400-210-060	Administration	Commodities	3,346	3,542	1,700	-	-100.00%
PROFESSIONAL SERVICES	01-400-300-010	Administration	Contractual Servic	22,858	76,090	135,000	75,000	-44.44%
COMPUTER SERVICES	01-400-300-012	Administration	Contractual Servic	63,678	57,953	65,840	78,270	18.88%
TELEPHONE	01-400-300-021	Administration	Contractual Servic	-	-	-	2,900	#DIV/0!
POSTAGE	01-400-300-025	Administration	Contractual Servic	1,496	1,455	1,500	1,500	0.00%
TRAINING	01-400-300-029	Administration	Contractual Servic	237	4,154	3,800	2,500	-34.21%
ADVERTISING/PRINTING	01-400-300-040	Administration	Contractual Servic	18,853	14,096	12,500	12,500	0.00%
DUES/MEMBERSHIPS	01-400-300-046	Administration	Contractual Servic	3,643	3,980	2,500	5,000	100.00%
LIABILITY INSURANCE	01-400-300-051	Administration	Contractual Servic	7,593	3,116	5,084	10,700	110.46%
TOTAL ADMINISTRATION				541,506	642,967	718,335	703,390	-2.08%
FINANCE	01-402-000-000	Finance	zero balance	-	-	-	-	
SALARIES/WAGES FINANCE	01-402-140-001	Finance	Personnel-Salary A	116,146	126,655	141,602	145,860	3.01%
HEALTH BENEFITS/MEDICAL	01-402-150-006	Finance	Personnel-Benefit	31,922	32,097	32,471	37,280	14.81%
HEALTH BENEFITS/DISABILITY	01-402-150-007	Finance	Personnel-Benefit	751	923	987	1,020	3.34%
HEALTH BENEFITS/LIFE	01-402-150-008	Finance	Personnel-Benefit	252	168	155	140	-9.68%
FICA	01-402-160-001	Finance	Personnel-Taxes A	8,709	9,663	10,833	11,160	3.02%
UNEMPLOYMENT COMP TAX	01-402-160-002	Finance	Personnel-Taxes A	570	855	570	580	1.75%
WORKERS COMP INSURANCE	01-402-160-003	Finance	Personnel-Taxes A	175	152	62	200	222.58%
OFFICE SUPPLIES	01-402-210-011	Finance	Commodities	646	1,300	750	750	0.00%
OTHER OPERATING SUPPLIES	01-402-210-020	Finance	Commodities	405	12	750	750	0.00%
MINOR EQUIPMENT	01-402-210-060	Finance	Commodities	-	937	500	500	0.00%
AUDITING & ACCOUNTING	01-402-300-011	Finance	Contractual Servic	11,214	11,803	18,760	15,200	-18.98%
COMPUTER SERVICES	01-402-300-012	Finance	Contractual Servic	19,716	20,626	20,627	22,700	10.05%
TAX COMMISSION FEE	01-402-300-014	Finance	Contractual Servic	4,372	5,063	4,250	4,300	1.18%
TELEPHONE	01-402-300-021	Finance	Contractual Servic	-	-	-	600	#DIV/0!
POSTAGE	01-402-300-025	Finance	Contractual Servic	1,390	1,426	1,000	1,000	0.00%
TRAINING	01-402-300-029	Finance	Contractual Servic	-	1,124	1,500	1,500	0.00%
ADVERTISING/PRINTING	01-402-300-040	Finance	Contractual Servic	-	75	-	-	#DIV/0!
DUES/MEMBERSHIPS	01-402-300-046	Finance	Contractual Servic	170	170	400	400	0.00%
LIABILITY INSURANCE	01-402-300-051	Finance	Contractual Servic	1,301	1,543	4,657	6,000	28.84%
TOTAL FINANCE				197,739	214,593	239,874	249,940	4.20%

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LEGAL	01-404-000-000	Legal	zero balance	-	-	-	.	
LEGAL SERVICES	01-404-300-014	Legal	Contractual Service	123,003	109,090	70,000	100,000	42.86%
TOTAL LEGAL				123,003	109,090	70,000	100,000	42.86%
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CIVIL SERVICES	01-405-000-000	Civil Services	zero balance	-	-	-	-	
CIVIL SERVICE	01-405-300-016	Civil Services	Contractual Service	700	2,898	3,500	3,500	0.00%
TOTAL CIVIL SERVICES				700	2,898	3,500	3,500	0.00%
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MUNICIPAL BUILDING	01-409-000-000	Municipal Building	zero balance	-	-	-	-	
MAINTENANCE & REPAIR SUPPLIES	01-409-210-026	Municipal Building	Commodities	893	-	-	-	#DIV/0!
PROFESSIONAL SERVICES	01-409-300-010	Municipal Building	Contractual Service	20,450	30,000	30,000	1,440	-95.20%
TELEPHONES	01-409-300-021	Municipal Building	Contractual Service	6,681	6,860	7,300	-	-100.00%
JANITORIAL SERVICES & SUPPLIES	01-409-300-045	Municipal Building	Contractual Service	12,779	12,899	24,100	4,900	-79.67%
LIABILITY INSURANCE	01-409-300-052	Municipal Building	Contractual Service	13,006	15,431	15,587	3,900	-74.98%
UTILITIES	01-409-300-061	Municipal Building	Contractual Service	132,251	126,995	18,000	10,900	-39.44%
MAINTENANCE & REPAIR	01-409-300-073	Municipal Building	Contractual Service	171,877	81,805	38,500	7,700	-80.00%
PROPERTY TAXES	01-409-430-000	Municipal Building	Contractual Service	-	-	83,000	-	-100.00%
TOTAL MUNICIPAL BUILDING				357,937	273,988	216,487	28,840	-86.68%
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POLICE	01-410-000-000	Police	zero balance	-	-	-	-	
SALARIES/POLICE CHIEF	01-410-140-012	Police	Personnel-Salary A	143,053	134,103	145,000	169,590	16.96%
WAGES/F/T PATROLMEN	01-410-140-014	Police	Personnel-Salary A	711,496	746,397	769,785	886,590	15.17%
WAGES/SRO	01-410-140-035	Police	Personnel-Salary A	67,203	13,505	110,461	114,330	3.50%
WAGES/LIEUTENANT	01-410-140-036	Police	Personnel-Salary A	114,465	130,321	138,733	155,330	11.96%
WAGES/CORPORAL	01-410-140-037	Police	Personnel-Salary A	208,467	239,178	247,365	248,180	0.33%
WAGES/SERGEANT	01-410-140-038	Police	Personnel-Salary A	111,131	115,230	121,507	125,760	3.50%
WAGES/P/T PATROLMEN	01-410-140-041	Police	Personnel-Salary A	9,699	9,857	10,374	-	-100.00%
WAGES/CLERICAL	01-410-140-043	Police	Personnel-Salary A	116,668	123,260	125,888	136,140	8.14%
WAGES/POLICE TRAINING	01-410-140-044	Police	Personnel-Salary A	19,249	34,803	40,000	40,000	0.00%
HEALTH BENEFITS/INSURANCE	01-410-150-006	Police	Personnel-Benefit	205,399	201,637	203,719	338,680	66.25%
HEALTH BENEFITS/DISABILITY	01-410-150-007	Police	Personnel-Benefit	13,391	14,502	15,994	17,790	11.23%

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HEALTH BENEFITS/LIFE	01-410-150-008	Police	Personnel-Benefit	4,272	4,560	6,974	9,020	29.34%
FICA	01-410-160-001	Police	Personnel-Taxes A	123,763	129,656	130,756	143,520	9.76%
UNEMPLOYMENT COMP TAX	01-410-160-002	Police	Personnel-Taxes A	5,150	5,221	4,845	4,930	1.75%
WORKERS COMP INSURANCE	01-410-160-003	Police	Personnel-Taxes A	15,761	13,691	23,703	66,300	179.71%
POLICE O/T	01-410-180-003	Police	Overtime and Sick	69,930	95,861	86,920	93,000	6.99%
POLICE HOLIDAY O/T	01-410-180-004	Police	Overtime and Sick	41,650	51,470	55,350	59,225	7.00%
SICK BUY BACK	01-410-180-005	Police	Overtime and Sick	40,010	35,769	44,500	46,000	3.37%
UNIFORM MAINTENANCE ALLOWANCE	01-410-190-001	Police	Uniform Allowanc	592	580	2,500	2,500	0.00%
OFFICE SUPPLIES	01-410-210-010	Police	Commodities	3,670	6,040	5,000	5,000	0.00%
VEHICLE FUEL	01-410-210-031	Police	Commodities	19,140	21,582	18,000	23,000	27.78%
UNIFORM PURCHASE	01-410-210-038	Police	Commodities	7,067	6,596	8,000	8,000	0.00%
BULLETPROOF VEST	01-410-210-039	Police	Commodities	6,476	2,634	5,000	5,000	0.00%
OTHER OPERATING SUPPLIES	01-410-210-042	Police	Commodities	9,327	10,492	7,500	7,500	0.00%
COMPUTER SERVICES	01-410-300-012	Police	Contractual Servic	25,578	25,617	31,000	50,000	61.29%
LEGAL	01-410-300-014	Police	Contractual Servic	4,828	21	5,000	5,000	0.00%
PHYSICALS	01-410-300-015	Police	Contractual Servic	2,110	-	2,500	2,500	0.00%
ANIMAL ENFORCEMENT	01-410-300-017	Police	Contractual Servic	3,162	6,948	11,100	11,100	0.00%
TELEPHONE	01-410-300-021	Police	Contractual Servic	7,907	7,253	8,300	8,500	2.41%
POSTAGE	01-410-300-025	Police	Contractual Servic	1,541	1,150	2,000	2,000	0.00%
RADIOS	01-410-300-026	Police	Contractual Servic	162	86	750	750	0.00%
TRAINING - OTHER	01-410-300-029	Police	Contractual Servic	15,900	21,107	30,000	30,000	0.00%
ADVERTISING	01-410-300-040	Police	Contractual Servic	-	-	100	100	0.00%
PRINTING	01-410-300-042	Police	Contractual Servic	385	153	1,100	1,100	0.00%
CONTRACTED SERVICES	01-410-300-045	Police	Contractual Servic	6,110	6,110	-	-	#DIV/0!
WCCERT	01-410-300-046	Police	Contractual Servic	3,000	3,000	4,000	4,000	0.00%
DUES / MEMBERSHIP	01-410-300-047	Police	Contractual Servic	1,733	1,210	2,500	2,500	0.00%
LIABILITY INSURANCE	01-410-300-052	Police	Contractual Servic	26,441	30,861	39,908	50,200	25.79%
UTILITIES	01-410-300-061	Police	Contractual Servic	5,503	5,720	7,200	-	-100.00%
BUILDING MAINTENANCE	01-410-300-073	Police	Contractual Servic	3,691	4,246	-	-	#DIV/0!
VEHICLE MAINTENANCE & REPAI	01-410-300-075	Police	Contractual Servic	14,737	12,510	16,000	19,000	18.75%
GRANT EXP - PCCD #39221	01-410-700-012	Police	Capital Outlay	1,414	1,379	-	-	#DIV/0!
CAPITAL EQUIPMENT	01-410-700-040	Police	Capital Outlay	14,087	27,146	4,275	4,275	0.00%
CAPITAL EQUIPMENT	01-410-700-042	Police	Capital Outlay	47,006	-	-	-	#DIV/0!
TOTAL POLICE				2,303,673	2,322,596	2,493,607	2,896,410	16.15%
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CODES INSPECTION	01-413-000-000	Codes Inspection	zero balance	-	-	-	.	

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SALARY/INSPECTOR	01-413-140-031	Codes Inspection	Personnel-Salary A	132,275	134,701	-	-	#DIV/0!
WAGES/P/T INSPECTOR	01-413-140-040	Codes Inspection	Personnel-Salary A	-	8,140	-	-	#DIV/0!
WAGES/CLERICAL	01-413-140-041	Codes Inspection	Personnel-Salary A	60,553	70,025	-	-	#DIV/0!
CLERICAL - WAGES O/T	01-413-140-043	Codes Inspection	Personnel-Salary A	392	-	-	-	#DIV/0!
HEALTH BENEFITS/MEDICAL	01-413-150-006	Codes Inspection	Personnel-Benefit	28,880	45,753	-	-	#DIV/0!
HEALTH BENEFITS/DISABILITY	01-413-150-007	Codes Inspection	Personnel-Benefit	1,488	1,278	-	-	#DIV/0!
HEALTH BENEFITS/LIFE	01-413-150-008	Codes Inspection	Personnel-Benefit	432	432	-	-	#DIV/0!
FICA	01-413-160-001	Codes Inspection	Personnel-Taxes A	14,918	15,752	-	-	#DIV/0!
UNEMPLOYMENT COMP TAX	01-413-160-002	Codes Inspection	Personnel-Taxes A	1,195	1,065	-	-	#DIV/0!
WORKERS COMP INSURANCE	01-413-160-003	Codes Inspection	Personnel-Taxes A	3,503	3,043	-	-	#DIV/0!
ENGINEER REVIEW	01-413-160-005	Codes Inspection	Contractual Servic	-	6,631	-	-	#DIV/0!
ENGR. SITE INSPECTIONS (REIMB	01-413-160-006	Codes Inspection	Contractual Servic	105,513	-	-	-	#DIV/0!
OFFICE SUPPLIES	01-413-210-010	Codes Inspection	Commodities	893	1,865	-	-	#DIV/0!
OTHER OPERATING SUPPLIES	01-413-210-024	Codes Inspection	Commodities	89	678	-	-	#DIV/0!
VEHICLE FUEL	01-413-210-031	Codes Inspection	Commodities	1,026	53	-	-	#DIV/0!
MINOR EQUIPMENT	01-413-210-060	Codes Inspection	Commodities	-	3,052	-	-	#DIV/0!
COMPUTER SERVICES & SOFTWARE	01-413-300-012	Codes Inspection	Contractual Servic	-	14,840	-	-	#DIV/0!
LEGAL	01-413-300-014	Codes Inspection	Contractual Servic	2,126	9,943	-	-	#DIV/0!
LEGAL - ZHB	01-413-300-015	Codes Inspection	Contractual Servic	4,686	10,177	-	-	#DIV/0!
TELEPHONE	01-413-300-021	Codes Inspection	Contractual Servic	2,541	1,501	-	-	#DIV/0!
POSTAGE	01-413-300-025	Codes Inspection	Contractual Servic	1,390	436	-	-	#DIV/0!
INSPECTIONS TRAINING	01-413-300-029	Codes Inspection	Contractual Servic	2,889	2,050	-	-	#DIV/0!
LEGAL (REIMB)	01-413-300-042	Codes Inspection	Contractual Servic	275	-	-	-	#DIV/0!
CONTRACTED SERVICES	01-413-300-045	Codes Inspection	Contractual Servic	30,610	81,380	-	-	#DIV/0!
LIABILITY INSURANCE	01-413-300-052	Codes Inspection	Contractual Servic	19,508	23,146	-	-	#DIV/0!
VEHICLE MAINTENANCE	01-413-300-075	Codes Inspection	Contractual Servic	405	2,017	-	-	#DIV/0!
TOTAL CODES INSPECTION (GEN. FUND)				415,587	437,957	-	-	#DIV/0!
STREETS	01-430-000-000	Streets	zero balance	-	-	-	-	
WAGES/STREETS	01-430-140-000	Streets	Personnel-Salary A	232,219	293,365	259,958	270,170	3.93%
WAGES/STREETS - PT	01-430-140-042	Streets	Personnel-Salary A	9,073	-	27,560	-	-100.00%
WAGES/STREETS O/T	01-430-140-043	Streets	Personnel-Salary A	19,617	25,835	12,700	12,700	0.00%
HEALTH BENEFITS/MEDICAL	01-430-150-006	Streets	Personnel-Benefit	64,488	71,234	67,853	72,720	7.17%
HEALTH BENEFITS/DISABILITY	01-430-150-007	Streets	Personnel-Benefit	2,447	2,314	2,135	2,410	12.88%
HEALTH BENEFITS/LIFE	01-430-150-008	Streets	Personnel-Benefit	646	556	498	530	6.43%
FICA	01-430-160-001	Streets	Personnel-Taxes A	19,896	24,618	21,762	20,150	-7.41%

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GENERAL FUND	Account ID	Department	Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	% Change 2025 Budget to 2026 Proposed Budget
UNEMPLOYMENT COMP TAX	01-430-160-002	Streets	Personnel-Taxes A	2,621	2,568	3,135	2,610	-16.75%
WORKERS COMP INSURANCE	01-430-160-003	Streets	Personnel-Taxes A	7,005	6,085	5,300	11,400	115.09%
STREET SUPPLIES	01-430-210-026	Streets	Commodities	6,022	9,036	8,000	8,000	0.00%
OFFICE & CLEANING SUPPLIES	01-430-210-027	Streets	Commodities	5,445	3,250	3,000	3,000	0.00%
VEHICLE FUEL	01-430-210-031	Streets	Commodities	20,337	13,134	14,000	12,100	-13.57%
DIESEL FUEL	01-430-210-032	Streets	Commodities	6,608	7,398	7,000	4,000	-42.86%
UNIFORMS	01-430-210-038	Streets	Commodities	3,268	1,320	2,500	3,000	20.00%
MINOR EQUIPMENT	01-430-210-060	Streets	Commodities	1,548	1,562	-	2,000	#DIV/0!
COMPUTER SERVICES	01-430-300-012	Streets	Contractual Serv	3,781	30	-	4,000	#DIV/0!
ENGINEERING	01-430-300-013	Streets	Contractual Serv	172,919	51,168	27,000	20,000	-25.93%
TELEPHONE	01-430-300-021	Streets	Contractual Serv	5,985	6,274	6,000	4,000	-33.33%
TRAINING	01-430-300-029	Streets	Contractual Serv	102	447	500	1,000	100.00%
LIABILITY INSURANCE	01-430-300-052	Streets	Contractual Serv	29,253	30,861	18,693	29,200	56.21%
UTILITIES	01-430-300-061	Streets	Contractual Serv	5,446	6,257	7,500	8,000	6.67%
MAINT. & REPAIRS TO BLDG.	01-430-300-073	Streets	Contractual Serv	3,665	4,192	2,000	15,000	650.00%
VEHICLE REPAIRS & PARTS	01-431-210-051	Streets Cleaning	Commodities	281	-	500	500	0.00%
WAGES/SNOW REMOVAL O/T	01-432-140-001	Snow Removal	Personnel-Salary A	-	7,941	-	-	#DIV/0!
SUPPLIES	01-432-210-022	Snow Removal	Commodities	6,489	19,257	-	-	#DIV/0!
SIGNS & SUPPLIES	01-433-210-002	Signs & Signals	Commodities	3,384	6,815	7,500	20,000	166.67%
STREET MARKINGS	01-433-210-020	Signs & Signals	Commodities	23,640	312	3,000	5,000	66.67%
TRAFFIC LIGHTS	01-433-300-003	Signs & Signals	Contractual Serv	1,454	3,109	1,500	1,800	20.00%
TRAFFIC LIGHTS REPAIRS	01-433-300-004	Signs & Signals	Contractual Serv	3,036	2,590	1,500	3,500	133.33%
STREET LIGHT MAINTENANCE	01-434-300-045	Streets Lights	Contractual Serv	2,485	33,667	3,000	15,000	400.00%
STORM SEWER SERVICES	01-436-300-045	Storm Sewers	Contractual Serv	1,439	377	4,000	4,000	0.00%
VEHICLE PARTS	01-437-210-051	Vehicles	Commodities	8,607	9,665	6,500	6,500	0.00%
MAINTENANCE & REPAIRS	01-437-300-016	Vehicles	Contractual Serv	24,890	34,664	34,000	40,000	17.65%
HIGHWAY MAINTENANCE MATERIALS	01-438-210-024	Highway Mainten	Commodities	5,922	13,888	5,750	12,500	117.39%
MAINTENANCE & REPAIRS	01-438-300-037	Highway Mainten	Contractual Serv	1,345	-	-	-	#DIV/0!
TOTAL STREETS				705,363	693,790	564,344	614,790	8.94%
RECREATION/COMMUNITY DEVELOPMENT	01-454-000-000	Recreation	zero balance	-	-	-	-	
MAINTENANCE SUPPLIES	01-454-210-051	Recreation	Commodities	4,003	10,843	4,000	5,000	25.00%
TRAILS MAINTENANCE	01-454-300-073	Recreation	Contractual Serv	-	-	-	10,000	#DIV/0!
CONTRIBUTION/KAPA	01-454-500-041	Recreation	Parks	35,000	67,500	35,000	37,900	8.29%
CONTRIBUTION/KASC	01-454-500-042	Recreation	Social Services	3,000	3,000	3,000	3,000	0.00%
CONTRIBUTION/TMACC	01-454-500-043	Recreation	Parks	1,000	1,000	1,000	1,000	0.00%

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GENERAL FUND	Account ID	Department	Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	% Change 2025 Budget to 2026 Proposed Budget
CONTRIBUTION/KENNETT COLLABORATIVE	01-454-500-044	Recreation	Community Devel	20,000	20,000	20,000	20,000	0.00%
TOTAL RECREATION/COMMUNITY DEV.				63,003	102,343	63,000	76,900	22.06%
							.	
SHADE TREES	01-455-000-000	Shade Trees	zero balance	-	-	-	-	
SHADE TREE MAINTENANCE	01-455-300-070	Shade Trees	Contractual Servic	-	1,063	3,930	5,000	27.23%
TOTAL SHADE TREES				-	1,063	3,930	5,000	27.23%
							.	
LIBRARY	01-456-000-000	Library	zero balance	-	-	-	-	
CONTRIBUTION/LIBRARY	01-456-500-040	Library	Contributions	40,000	49,365	53,229	51,000	-4.19%
TOTAL LIBRARY				40,000	49,365	53,229	51,000	-4.19%
							.	
REFUNDS & OTHER EXPENSES				-	-	-	-	
PROPERTY TAXES	01-468-000-000	Community Fundi	zero balance	4,264	-	-	-	#DIV/0!
REFUNDS MISC.	01-468-300-043	Community Fundi	Contractual Servic	-	4,455	4,600	4,700	2.17%
COUNTY GRANTS	01-468-500-033	Community Fundi	Contributions	5,715	-	-	-	#DIV/0!
BANK CHARGES	01-472-300-090	Bank Services/De	Contractual Servic	14,551	15,556	15,000	18,800	25.33%
UNIFORM PENSION	01-487-000-001	Other Services	Pension	91,374	92,659	97,025	130,552	34.56%
SPECIAL EMPLOYEE FUND	01-487-000-003	Other Services	Staff Appreciation	1,766	681	-	2,500	#DIV/0!
RESERVE	01-487-000-005	Other Services	Reserve	-	-	94,624	-	-100.00%
NON-UNIFORMED PENSION	01-487-000-006	Other Services	Pension	265,687	241,023	323,945	331,430	2.31%
STUDENT LOAN & TUITION FEES REIMB	01-489-100-001	Other Services	Transfer to Other	-	-	-	-	#DIV/0!
TOTAL OTHER EXP/PENSIONS/EMP BENE				383,357	354,375	535,194	487,982	-8.82%
							.	
TRANSFERS OUT	01-492-000-000	Operating Transfe	zero balance	-	-	-	-	
TRANSFER TO PLANNING/ZONING/CODES	01-492-000-005	Operating Transfe	zero balance	-	-	80,716	38,714	-52.04%
TRANSFER TO CAPITAL IMPROVEMENT FUND	01-492-000-030	Operating Transfe	Transfers to Other	-	1,381,932	738,855	854,820	15.70%
TRANSFER TO EMERGENCY MGMT FUND	01-492-000-051	Operating Transfe	Transfers to Other	-	11,002	41,349	5,666	-86.30%
PRIOR YR BILLS	01-494-000-001	Memo Accounts	Prior Year Bills	-	27,125	-	-	#DIV/0!
TOTAL TRANSFERS OUT				-	1,420,059	860,920	899,200	4.45%
							.	
TOTAL EXPENDITURES				5,131,868	6,625,083	5,822,420	6,116,952	5.06%

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GENERAL FUND	Account ID	Department	Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	% Change 2025 Budget to 2026 Proposed Budget
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							.	
SURPLUS / (DEFICIT)				940,539	208,904	-	-	

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PLANNING, ZONING, and CODES ENFORCEMENT FUND	Account ID	Department	Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	% Change 2025 Budget to 2026 Proposed Budget
REVENUE								
CONTRACTORS LICENSES	05-321-092-00		Licenses and Fees	8,000	6,500	6,500	-	-100.00%
GRANT REVENUE - PA DCED COMP. PLAN	05-354-100-00		State Capital and C	-	-	-	50,000	#DIV/0!
ZONING/SUBDIV/LAND DEV	05-361-030-00		General Governm	-	300	2,500	2,500	0.00%
ZONING PERMITS	05-361-033-00		General Governm	2,830	3,010	5,000	2,500	-50.00%
HARB PERMITS	05-361-034-00		General Governm	800	800	1,500	500	-66.67%
ZONING HEARING BOARD FEE	05-361-035-00		General Governm	2,700	6,500	5,000	5,000	0.00%
PLAN REVIEW FEES	05-361-040-00		General Governm	-	-	1,500	-	-100.00%
FIRE (ALARM/SPRINKLER/SUPPR)	05-362-020-00		Permits	295	415	1,000	-	-100.00%
SPRINKLER SYSTEM PERMITS	05-362-021-00		Permits	21,871	-	-	-	#DIV/0!
HOUSING INSPECTION FEES	05-362-040-00		Permits	151,391	133,051	200,000	275,000	37.50%
BUILDING PERMITS	05-362-041-00		Permits	81,822	115,885	50,000	130,000	160.00%
ELECTRICAL/PLUMB/MECH PERMITS	05-362-042-00		Permits	31,290	46,561	10,000	-	-100.00%
USE & OCCUPANCY PERMITS	05-362-045-00		Permits	5,800	7,545	5,000	6,000	20.00%
SIGN PERMITS	05-362-047-00		Permits	1,051	463	1,500	-	-100.00%
TRANSFER FROM GENERAL FUND	05-392-000-01		Interfund Operati	-	-	186,571	38,714	-79.25%
FUND BALANCE FORWARD	05-399-000-01		Fund Balance Forv	-	-	-	100,000	#DIV/0!
TOTAL REVENUE				307,850	321,030	476,071	610,214	28.18%
							.	
							.	
EXPENSES								
SALARIES & WAGES	05-413-140-031	Codes Inspection	Personnel-Salary A	132,275	134,701	183,567	204,870	11.61%
SALARIES & WAGES - PT	05-413-140-040	Codes Inspection	Personnel-Salary A	-	8,140	-	-	#DIV/0!
SALARIES & WAGES - CLERICAL	05-413-140-041	Codes Inspection	Personnel-Salary A	60,553	70,025	65,065	67,040	3.04%
SALARIES & WAGES - CLERICAL OT	05-413-140-043	Codes Inspection	Personnel-Salary A	392	-	-	-	#DIV/0!
HEALTH BENEFITS/MEDICAL	05-413-150-006	Codes Inspection	Personnel-Benefit	28,880	45,753	49,514	58,320	17.78%
HEALTH BENEFITS/DISABILITY	05-413-150-007	Codes Inspection	Personnel-Benefit	1,488	1,278	2,224	2,680	20.50%
HEALTH BENEFITS/LIFE	05-413-150-008	Codes Inspection	Personnel-Benefit	432	432	465	490	5.38%
FICA	05-413-160-001	Codes Inspection	Personnel-Taxes A	14,918	15,752	19,021	20,800	9.35%
UNEMPLOYMENT COMP TAX	05-413-160-002	Codes Inspection	Personnel-Taxes A	1,195	1,065	1,140	1,160	1.75%
WORKERS COMP INSURANCE	05-413-160-003	Codes Inspection	Personnel-Taxes A	3,503	3,043	224	600	167.86%
OFFICE SUPPLIES	05-413-210-010	Codes Inspection	Commodities	893	1,865	700	700	0.00%
OTHER OPERATING SUPPLIES	05-413-210-024	Codes Inspection	Commodities	89	678	700	700	0.00%
VEHICLE FUEL	05-413-210-031	Codes Inspection	Commodities	1,026	53	800	800	0.00%
MINOR EQUIPMENT	05-413-210-060	Codes Inspection	Commodities	-	3,052	-	-	#DIV/0!
PROFESSIONAL SERVICES	05-413-300-010	Codes Inspection	Contractual Servic	-	-	-	115,000	#DIV/0!

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PLANNING, ZONING, and CODES ENFORCEMENT FUND	Account ID	Department	Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	% Change 2025 Budget to 2026 Proposed Budget
AUDITING SERVICES & PAYROLL FEES	05-413-300-011	Codes Inspection	Contractual Service	-	-	-	2,100	#DIV/0!
COMPUTER SERVICES & SOFTWARE	05-413-300-012	Codes Inspection	Contractual Service	-	14,840	4,830	5,180	7.25%
ENGINEER REVIEW	05-413-300-013	Codes Inspection	Contractual Service	-	6,631	1,000	1,000	0.00%
LEGAL	05-413-300-014	Codes Inspection	Contractual Service	2,126	9,943	2,500	3,000	20.00%
LEGAL - ZHB	05-413-300-015	Codes Inspection	Contractual Service	4,686	10,177	-	5,000	#DIV/0!
TELEPHONE	05-413-300-021	Codes Inspection	Contractual Service	2,541	1,501	2,800	2,800	0.00%
POSTAGE	05-413-300-025	Codes Inspection	Contractual Service	1,390	436	1,000	500	-50.00%
TRAINING	05-413-300-029	Codes Inspection	Contractual Service	2,889	2,050	2,500	2,500	0.00%
PRINTING & ADVERTISING	05-413-300-041	Codes Inspection	Contractual Service	-	-	1,000	500	-50.00%
HARB PROFESSIONAL SERVICES	05-413-300-043	Codes Inspection	Contractual Service	-	-	500	500	0.00%
CONTRACTED SERVICES	05-413-300-045	Codes Inspection	Contractual Service	30,610	81,380	26,600	25,000	-6.02%
LIABILITY INSURANCE	05-413-300-052	Codes Inspection	Contractual Service	19,508	23,146	3,466	4,000	15.41%
VEHICLE MAINTENANCE	05-413-300-075	Codes Inspection	Contractual Service	405	2,017	600	600	#VALUE!
TRANSFER TO GENERAL FUND	05-492-000-001	Operating Transfe	zero balance	-	-	105,855	84,374	#VALUE!
TOTAL EXPENSES				309,799	437,957	476,071	610,214	28.18%
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							.	
SURPLUS / (DEFICIT)				n/a	n/a	-	-	

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WATER FUND	Account ID	Department	Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	% Change 2025 Budget to 2026 Proposed Budget
REVENUE								
INTEREST EARNINGS	06-341-000-06		Interest and Rents	548	548	550	550	0.00%
GRANT REVENUE - COUNTY CRP (FEDERAL)	06-351-000-06		Federal Capital an	-	11,224	-	350,000	#DIV/0!
GRANT REVENUE - COUNTY ARPA (FEDERAL)	06-351-001-06		Federal Capital an	-	-	-	500,000	#DIV/0!
H2O GRANT	06-363-000-06		Highways and Stre	-	-	250,000	551,500	120.60%
CFA GRANT	06-363-100-06		Highways and Stre	343,299	-	-	-	#DIV/0!
WATER USE FEES	06-378-000-06		Water System	1,282,772	1,229,027	1,325,000	1,755,000	32.45%
POOL WATER USE FEES	06-378-001-06		Water System	59,075	49,673	25,850	45,000	74.08%
SERVICE REIMBURSEMENT	06-378-002-06		Water System	-	-	2,000	2,000	0.00%
WATER TAP IN FEES	06-378-100-06		Water System	39,590	7,560	17,905	257,905	1340.41%
CANCEL PRIOR YEAR EXPENSES	06-395-900-00		Refunds of Prior Y	-	1,933	-	-	#DIV/0!
FUND BALANCE FORWARDED	06-399-000-06		Fund Balance Forv	-	-	446,830	190,523	-57.36%
TOTAL REVENUE				1,725,284	1,299,965	2,068,135	3,652,478	76.61%
EXPENSES								
WATER PUMP/PURIFICATION	06-447-000-000	Water Pump/Purif	zero balance	-	-	-	-	#DIV/0!
WAGES	06-447-140-001	Water Pump/Purif	Personnel-Salary A	90,888	94,170	115,939	102,170	-11.88%
HEALTH BENEFITS/MEDICAL	06-447-150-006	Water Pump/Purif	Personnel-Benefit	14,246	27,686	35,845	32,140	-10.34%
HEALTH BENEFITS/DISABILITY	06-447-150-007	Water Pump/Purif	Personnel-Benefit	291	732	1,138	1,010	-11.25%
HEALTH BENEFITS/LIFE	06-447-150-008	Water Pump/Purif	Personnel-Benefit	58	185	260	220	-15.38%
FICA	06-447-160-001	Water Pump/Purif	Personnel-Taxes A	6,856	7,059	8,934	7,970	-10.79%
WORKERS COMP INSURANCE	06-447-160-003	Water Pump/Purif	Personnel-Taxes A	3,503	3,043	4,372	8,900	103.57%
CHEMICAL SUPPLIES	06-447-210-022	Water Pump/Purif	Commodities	16,069	13,762	14,000	17,500	25.00%
EQUIPMENT SUPPLIES	06-447-210-023	Water Pump/Purif	Commodities	3,038	5,235	1,000	4,500	350.00%
MISC. SUPPLIES	06-447-210-030	Water Pump/Purif	Commodities	18	1,164	500	500	0.00%
UNIFORMS	06-447-210-038	Water Pump/Purif	Commodities	3,205	1,320	3,000	3,000	0.00%
ENGINEERING	06-447-300-013	Water Pump/Purif	Contractual Servic	9,671	40,461	8,000	8,000	0.00%
LEGAL FEES	06-447-300-014	Water Pump/Purif	Contractual Servic	273	2,542	500	2,000	300.00%
TRAINING	06-447-300-029	Water Pump/Purif	Contractual Servic	2,774	278	4,000	4,000	0.00%
LIABILITY INSURANCE	06-447-300-050	Water Pump/Purif	Contractual Servic	15,495	15,431	26,147	32,500	24.30%
UTILITIES	06-447-300-061	Water Pump/Purif	Contractual Servic	18,152	20,738	18,000	23,900	32.78%
EQUIPMENT MAINTENANCE	06-447-300-074	Water Pump/Purif	Contractual Servic	1,781	-	7,000	7,000	0.00%
MAINTENANCE SERVICES	06-447-300-076	Water Pump/Purif	Contractual Servic	900	-	1,000	1,000	0.00%
WAGES	06-448-140-041	Water Collection/	Personnel-Salary A	111,315	115,646	146,896	134,490	-8.45%
WAGES O/T	06-448-140-043	Water Collection/	Personnel-Salary A	10,650	7,147	8,000	8,000	0.00%
HEALTH BENEFITS/MEDICAL	06-448-150-006	Water Collection/	Personnel-Benefit	20,006	33,560	42,842	41,170	-3.90%

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WATER FUND	Account ID	Department	Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	% Change 2025 Budget to 2026 Proposed Budget
HEALTH BENEFITS/DISABILITY	06-448-150-007	Water Collection/	Personnel-Benefit	479	941	1,360	1,330	-2.21%
HEALTH BENEFITS/LIFE	06-448-150-008	Water Collection/	Personnel-Benefit	105	233	311	290	-6.75%
FICA	06-448-160-001	Water Collection/	Personnel-Taxes A	9,189	9,171	11,303	10,440	-7.64%
LABORATORY TESTING	06-448-210-024	Water Collection/	Commodities	7,120	4,550	7,500	7,500	0.00%
SUPPLIES	06-448-210-030	Water Collection/	Commodities	18,820	1,961	500	500	0.00%
METERS & ACCESSORIES	06-448-210-031	Water Collection/	Commodities	31,187	11,296	10,000	10,000	0.00%
WATER PURCHASE	06-448-300-067	Water Collection/	Contractual Servic	288,197	319,618	320,000	414,000	29.38%
MAINTENANCE & REPAIRS	06-448-300-071	Water Collection/	Contractual Servic	139,716	139,247	42,000	80,000	90.48%
MINOR EQUIPMENT	06-448-700-050	Water Collection/	Capital Outlay	133	-	4,000	4,000	0.00%
DEPRECIATION EXPENSE	06-448-800-083	Water Collection/	Depreciation	249,547	258,722	-	-	#DIV/0!
DEBT PRINCIPAL	06-448-900-000	Water Collection/	Debt Service	600	-	-	-	#DIV/0!
BANK CHARGES	06-448-900-012	Water Collection/	Debt Service	-	655	-	-	#DIV/0!
OFFICE SUPPLIES	06-449-210-001	Water Administra	Commodities	1,171	829	-	-	#DIV/0!
AUDITING SERVICES & PAYROLL FEES	06-449-300-011	Water Administra	Contractual Servic	10,753	11,309	12,300	9,400	-23.58%
COMPUTER SERVICES	06-449-300-012	Water Administra	Contractual Servic	3,781	-	-	-	#DIV/0!
LEGAL	06-449-300-014	Water Administra	Contractual Servic	-	13	-	-	#DIV/0!
TELEPHONES	06-449-300-021	Water Administra	Contractual Servic	3,879	3,790	4,000	3,400	-15.00%
HIGHWAY MAINT. & SUPPLIES	06-449-300-024	Water Administra	Contractual Servic	-	-	5,750	-	-100.00%
POSTAGE	06-449-300-025	Water Administra	Contractual Servic	735	2,370	1,500	1,500	0.00%
CONTRACTED SERVICES	06-449-300-045	Water Administra	Contractual Servic	-	-	-	42,000	#DIV/0!
DUES/MEMBERSHIPS	06-449-300-046	Water Administra	Contractual Servic	14,527	12,394	14,000	14,000	0.00%
MINOR EQUIPMENT	06-449-300-050	Water Administra	Contractual Servic	-	-	3,000	5,500	83.33%
UTILITIES	06-449-300-052	Water Administra	Contractual Servic	647	707	500	600	20.00%
BUILDING MAINTENANCE & REPAIRS	06-449-300-073	Water Administra	Contractual Servic	1,949	491	-	3,000	#DIV/0!
REFUNDS	06-449-300-091	Water Administra	Contractual Servic	346	2,070	1,000	1,000	0.00%
NET PENSION EXPENSE (BENEFIT)	06-449-300-092	Water Administra	Contractual Servic	68,091	(11,280)	-	-	#DIV/0!
PROPERTY TAXES	06-449-430-000	Water Administra	Contractual Servic	-	-	2,650	2,650	0.00%
TRANSFER TO GENERAL FUND	06-492-000-001	Operating Transfe	Transfers to Other	535,767	580,865	524,088	407,398	-22.27%
CAPITAL VEHICLES	06-495-743-006	Capital Improvem	Capital Outlay	-	-	20,000	-	-100.00%
CAPITAL INFRASTRUCTURE	06-495-745-006	Capital Improvem	Capital Outlay	62,367	-	635,000	2,194,000	245.51%
TOTAL EXPENSES				1,778,295	1,740,109	2,068,135	3,652,478	76.61%
SURPLUS / (DEFICIT)				(53,011)	(440,144)	-	-	

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SEWER FUND	Account ID	Department	Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	% Change 2025 Budget to 2026 Proposed Budget
REVENUE								
INTEREST	08-341-000-08		Interest and Rents	53	52	50	50	0.00%
GRANT - CHESCO CRP (FEDERAL)	08-351-000-08		Federal Shared Re	312,028	76,748	-	-	#DIV/0!
TAP IN FEE - BOROUGH	08-364-000-08		Sanitation	24,731	4,723	11,185	172,370	1441.08%
TAP IN FEE - KENNETT TOWNSHIP	08-364-100-08		Sanitation	120,798	62,636	11,185	15,000	34.11%
MIPP CHARGES	08-364-300-08		Sanitation	12,830	12,693	15,000	5,000	-66.67%
MIPP SPECIAL CHARGES	08-364-400-08		Sanitation	48,653	630	1,000	1,000	0.00%
SEWER USE CHARGE	08-364-500-08		Sanitation	1,100,999	1,086,691	1,200,000	1,380,000	15.00%
CHARGES (REIMBURSABLE)	08-364-501-08		Sanitation	-	-	1,000	1,000	0.00%
SEWER USE CHARGES - KENNETT TWP	08-364-510-08		Sanitation	761,027	751,355	800,000	750,000	-6.25%
SEWER USE CHARGE - NEW GARDEN TWP	08-364-520-08		Sanitation	23,022	122,823	68,726	68,726	0.00%
CANCEL PRIOR YEAR EXPENSES	08-395-900-00		Refunds of Prior Y	-	1,933	-	-	#DIV/0!
FUND BALANCE FORWARDED	08-399-000-08		Fund Balance Forv	-	-	1,230,880	267,903	-78.23%
TOTAL REVENUE				2,404,141	2,120,283	3,339,026	2,661,049	-20.30%
EXPENSES								
SEWER EXPENDITURES	08-429-000-000	Sewer Wastewater	zero balance	-	-	-	-	#DIV/0!
WAGES/TREATMENT	08-429-140-000	Sewer Wastewater	Personnel-Salary A	97,229	98,409	102,159	89,850	-12.05%
WAGES/COLLECTION	08-429-140-042	Sewer Wastewater	Personnel-Salary A	117,883	115,662	133,116	122,170	-8.22%
WAGES O/T	08-429-140-043	Sewer Wastewater	Personnel-Salary A	43,132	31,316	22,000	15,000	-31.82%
HEALTH BENEFITS/MEDICAL	08-429-150-006	Sewer Wastewater	Personnel-Benefit	83,678	61,319	67,867	73,320	8.03%
HEALTH BENEFITS/DISABILITY	08-429-150-007	Sewer Wastewater	Personnel-Benefit	2,009	1,684	2,214	2,060	-6.96%
HEALTH BENEFITS/LIFE	08-429-150-008	Sewer Wastewater	Personnel-Benefit	643	418	489	460	-5.93%
FICA	08-429-160-001	Sewer Wastewater	Personnel-Taxes A	19,530	18,451	18,122	16,420	-9.39%
UNEMPLOYMENT COMP TAX	08-429-160-002	Sewer Wastewater	Personnel-Taxes A	1,172	1,140	855	580	-32.16%
WORKERS COMP INSURANCE	08-429-160-003	Sewer Wastewater	Personnel-Taxes A	3,503	3,043	4,099	8,400	104.93%
OFFICE & CLEANING SUPPLIES	08-429-210-011	Sewer Wastewater	Commodities	4,124	4,264	2,500	2,500	0.00%
CHEMICALS	08-429-210-022	Sewer Wastewater	Commodities	107,645	85,967	90,000	70,000	-22.22%
LABORATORY TESTING	08-429-210-024	Sewer Wastewater	Commodities	43,271	86,881	32,000	45,000	40.63%
LABORATORY SUPPLIES & EQUIP	08-429-210-025	Sewer Wastewater	Commodities	3,899	3,603	2,500	2,500	0.00%
BUILDING SUPPLIES	08-429-210-026	Sewer Wastewater	Commodities	22	595	-	-	#DIV/0!
VEHICLE FUELS	08-429-210-031	Sewer Wastewater	Commodities	1,953	8,897	8,000	4,000	-50.00%
DIESEL FUEL	08-429-210-032	Sewer Wastewater	Commodities	11,441	9,416	5,000	5,000	0.00%
UNIFORMS	08-429-210-038	Sewer Wastewater	Commodities	3,379	1,320	3,000	3,000	0.00%
MAINTENANCE SUPPLIES	08-429-210-050	Sewer Wastewater	Commodities	1,019	5,139	6,000	3,000	-50.00%
VEHICLE MAINTENANCE	08-429-210-051	Sewer Wastewater	Commodities	176	42	-	-	#DIV/0!

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SEWER FUND	Account ID	Department	Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	% Change 2025 Budget to 2026 Proposed Budget
MAINTENANCE & REPAIRS TO EQUIP	08-429-210-052	Sewer Wastewater	Commodities	11,898	89,360	25,000	55,000	120.00%
CONTRACTED SERVICES	08-429-300-010	Sewer Wastewater	Contractual Service	-	-	-	126,000	#DIV/0!
AUDITING SERVICES & PAYROLL FEES	08-429-300-011	Sewer Wastewater	Contractual Service	10,754	11,309	12,300	9,400	-23.58%
COMPUTER SERVICES	08-429-300-012	Sewer Wastewater	Contractual Service	3,884	80	500	500	0.00%
ENGINEERING	08-429-300-013	Sewer Wastewater	Contractual Service	57,344	43,818	65,000	65,000	0.00%
LEGAL	08-429-300-014	Sewer Wastewater	Contractual Service	27,894	6,516	8,000	8,000	0.00%
STS. VEHICLE & MAINTENANCE &	08-429-300-016	Sewer Wastewater	Contractual Service	15,764	-	-	-	#DIV/0!
ALARM/ONE CALL	08-429-300-020	Sewer Wastewater	Contractual Service	942	2,178	2,000	2,000	0.00%
TELEPHONE	08-429-300-021	Sewer Wastewater	Contractual Service	5,451	6,072	5,500	7,300	32.73%
POSTAGE	08-429-300-025	Sewer Wastewater	Contractual Service	735	2,370	500	500	0.00%
TRAINING	08-429-300-029	Sewer Wastewater	Contractual Service	3,174	828	2,000	2,000	0.00%
ADVERTISING/PRINTING	08-429-300-040	Sewer Wastewater	Contractual Service	-	395	120	120	0.00%
REFUNDS	08-429-300-041	Sewer Wastewater	Contractual Service	-	265	500	500	0.00%
DUES/MEMBERSHIPS	08-429-300-046	Sewer Wastewater	Contractual Service	9,211	7,670	8,500	8,500	0.00%
LIABILITY INSURANCE	08-429-300-052	Sewer Wastewater	Contractual Service	37,830	31,080	34,363	43,600	26.88%
UTILITIES	08-429-300-061	Sewer Wastewater	Contractual Service	93,103	100,708	95,000	130,200	37.05%
SLUDGE DISPOSAL	08-429-300-064	Sewer Wastewater	Contractual Service	115,599	54,350	90,000	90,000	0.00%
MAINTENANCE SERVICE FLUSHING	08-429-300-070	Sewer Wastewater	Contractual Service	8,503	39,809	16,000	16,000	0.00%
MAINTENANCE & REPAIRS TO BLDG	08-429-300-073	Sewer Wastewater	Contractual Service	8,787	17,909	15,000	15,000	0.00%
SUPPLIES FOR EQUIPMENT	08-429-300-074	Sewer Wastewater	Contractual Service	12,710	11,464	15,000	17,500	16.67%
LP GAS	08-429-300-075	Sewer Wastewater	Contractual Service	5,455	15,794	8,000	8,000	0.00%
BANK CHARGE	08-429-300-091	Sewer Wastewater	Contractual Service	600	655	600	600	0.00%
NET PENSION EXPENSE (BENEFIT)	08-429-300-092	Sewer Wastewater	Contractual Service	68,091	(11,280)	-	-	#DIV/0!
PROPERTY TAXES	08-429-430-000	Sewer Wastewater	Contractual Service	-	-	500	500	0.00%
RESERVE	08-429-480-000	Sewer Wastewater	Reserve	-	-	159,277	-	-100.00%
MINOR EQUIPMENT	08-429-700-075	Sewer Wastewater	Capital Outlay	12,235	-	10,000	10,000	0.00%
DEPRECIATION EXPENSE	08-429-800-083	Sewer Wastewater	Depreciation	355,484	365,182	-	-	#DIV/0!
DEBT PRINCIPAL	08-429-900-008	Sewer Wastewater	Debt Service	-	-	759,000	774,000	1.98%
INTEREST ON DEBT	08-429-910-008	Sewer Wastewater	Debt Service	53,324	43,101	32,718	22,145	-32.32%
TRANSFER TO GENERAL FUND	08-492-000-001	Operating Transfe	Transfers to Other	492,404	587,893	481,137	363,924	-24.36%
PRIOR YEAR BILLS	08-494-000-008	Memo Accounts	Prior Year Bills	-	350	-	-	#DIV/0!
CAPITAL INFRASTRUCTURE	08-495-745-008	Capital Improvem	Capital Outlay	109,103	60,764	984,590	412,500	-58.10%
MIPP ADM	08-800-300-033	Mipp Program	Contractual Service	13,812	12,044	8,000	9,000	12.50%
TOTAL EXPENSES				2,079,799	2,038,250	3,339,026	2,661,049	-20.30%
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SEWER FUND	Account ID	Department	Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	% Change 2025 Budget to 2026 Proposed Budget
SURPLUS / (DEFICIT)				324,342	82,033	-	-	

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LIQUID FUELS FUND	Account ID	Department	Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	% Change 2025 Budget to 2026 Proposed Budget
REVENUE							.	
INTEREST	09-341-000-09		Interest and Rents	420	440	400	400	0.00%
STATE ALLOCATION	09-342-000-09		Interest and Rents	152,445	151,439	148,454	146,000	-1.65%
STATE ROAD TURNBACK ALLOC	09-342-100-09		Interest and Rents	13,800	13,800	13,800	13,800	0.00%
TOTAL REVENUE				166,665	165,679	162,654	160,200	-1.51%
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							.	
EXPENDITURES							.	
STREETS SNOW REMOVAL O/T	09-432-140-001	Snow Removal	Personnel-Salary A	-	-	1,236	10,000	709.06%
MATERIALS & SUPPLIES	09-432-210-022	Snow Removal	Commodities	-	-	20,000	30,000	50.00%
STREET LIGHTS	09-434-300-009	Streets Lights	Contractual Servic	40,188	39,318	40,000	45,500	13.75%
MAINTENANCE & REPAIRS	09-438-370-009	Highway Mainten	Liquid Fuels/Highw	142,414	121,522	100,168	73,450	-26.67%
BANK CHARGES	09-490-000-009	Bank Charges	Interest/Bank Cha	1,201	1,271	1,250	1,250	0.00%
TOTAL EXPENDITURES				183,803	162,112	162,654	160,200	-1.51%
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SURPLUS / (DEFICIT)				(17,138)	3,567	-	-	

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SOLID WASTE FUND	Account ID	Department	Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	% Change 2025 Budget to 2026 Proposed Budget
REVENUE							.	
SOLID WASTE FEES	10-364-000-00		Sanitation	498,400	535,089	605,326	622,044	2.76%
TOTAL REVENUE				498,400	535,089	605,326	622,044	2.76%
							.	
EXPENSES							.	
MAINTENANCE SUPPLIES	10-427-210-026	Solid Waste	Commodities	-	16,970	5,000	15,000	200.00%
ANNUAL CLEAN UP DAY	10-427-300-044	Solid Waste	Contractual Service	3,187	2,378	4,000	4,000	0.00%
CONTRACTED SERVICES	10-427-300-045	Solid Waste	Contractual Service	445,908	462,179	474,440	491,662	3.63%
REFUNDS	10-427-300-091	Solid Waste	Contractual Service	-	-	250	250	0.00%
RESERVE	10-427-900-000	Solid Waste	Reserve	-	-	40,505	32,752	-19.14%
TRANSFER TO GENERAL FUND	10-492-100-000	Operating Transfe	Transfers to Other	80,158	47,236	81,131	78,380	-3.39%
TOTAL EXPENSES				529,253	528,764	605,326	622,044	2.76%
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SURPLUS / (DEFICIT)				(30,853)	6,325	-	-	

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PARKING FUND	Account ID	Department	Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	% Change 2025 Budget to 2026 Proposed Budget
REVENUE								
PARKING FINES	15-331-013-00		Fines and Forfeits	162,743	114,245	116,000	116,000	0.00%
INTEREST	15-341-000-15		Interest and Rents	237	-	230	230	0.00%
PARKING METERS	15-362-021-00		Public Safety	179,587	165,542	163,000	163,000	0.00%
PARKING PERMITS	15-362-082-00		Public Safety	39,267	21,180	32,500	32,500	0.00%
PARKING GARAGE REVENUE/PERMITS	15-376-000-00		Parking Garage	493,375	526,752	550,000	250,000	-54.55%
PROCEEDS FROM GENERAL FUND LOAN	15-393-100-01		Proceeds of Genet	-	-	-	70,000	#DIV/0!
FUND BALANCE	15-399-000-00		Fund Balance Forv	-	-	27,472	198,876	623.92%
TOTAL REVENUE				875,209	827,720	889,202	830,606	-6.59%
EXPENSES								
WAGES-PARKING ENF	15-445-140-015	Parking	Personnel-Salary A	57,851	62,498	63,706	64,880	1.84%
FICA	15-445-140-061	Parking	Personnel-Salary A	4,265	4,068	4,874	4,960	1.76%
HEALTH BENEFITS/MEDICAL	15-445-150-006	Parking	Personnel-Benefit	13,041	31,746	37,167	42,110	13.30%
DISABILITY INSURANCE	15-445-150-007	Parking	Personnel-Benefit	233	336	442	460	4.07%
LIFE INSURANCE	15-445-150-008	Parking	Personnel-Benefit	132	144	155	140	-9.68%
UNEMPLOYMENT COMP TAX	15-445-160-002	Parking	Personnel-Taxes A	855	570	570	580	1.75%
WORKERS COMP INSURANCE	15-445-160-003	Parking	Personnel-Taxes A	700	609	1,265	3,000	137.15%
OPERATING SUPPLIES	15-445-210-020	Parking	Commodities	4,956	2,735	4,400	4,400	0.00%
MAINTENANCE SUPPLIES	15-445-210-026	Parking	Commodities	-	-	1,000	1,000	0.00%
UNIFORMS	15-445-210-038	Parking	Commodities	402	155	250	250	0.00%
MAINTENANCE SUPPLIES	15-445-210-050	Parking	Commodities	471	695	1,000	1,000	0.00%
MINOR EQUIPMENT	15-445-210-075	Parking	Commodities	419	-	1,000	1,000	0.00%
AUDITING SERVICES	15-445-300-011	Parking	Contractual Servic	8,900	9,375	7,300	5,600	-23.29%
COMPUTER SERVICES/APP SERVICES	15-445-300-012	Parking	Contractual Servic	42,158	32,060	42,120	36,100	-14.29%
ENGINEERING	15-445-300-013	Parking	Contractual Servic	692	-	-	-	#DIV/0!
LEGAL FEES	15-445-300-014	Parking	Contractual Servic	-	-	-	1,000	#DIV/0!
TELEPHONE	15-445-300-021	Parking	Contractual Servic	2,362	2,276	2,040	2,000	-1.96%
CONTRACTED SERVICES	15-445-300-045	Parking	Contractual Servic	1,500	1,260	-	-	#DIV/0!
NET PENSION EXPENSE (BENEFIT)	15-445-300-047	Parking	Contractual Servic	22,697	(3,760)	-	-	#DIV/0!
LIABILITY INSURANCE	15-445-300-051	Parking	Contractual Servic	2,601	2,868	13,995	16,300	16.47%
UTILITIES	15-445-300-061	Parking	Contractual Servic	11,165	11,666	9,000	11,200	24.44%
BUILDING MAINTENANCE	15-445-300-073	Parking	Contractual Servic	26,088	10,768	-	33,334	#DIV/0!
METER MAINTENANCE	15-445-300-074	Parking	Contractual Servic	-	1,413	1,500	1,500	0.00%
MINOR EQUIPMENT	15-445-300-075	Parking	Contractual Servic	-	-	1,000	1,000	0.00%
RESERVE	15-445-490-000	Parking	Reserve	-	-	63,603	-	-100.00%

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PARKING FUND	Account ID	Department	Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	% Change 2025 Budget to 2026 Proposed Budget
INTEREST ON DEBT	15-445-490-010	Parking	Interest/Bank Cha	20,527	17,936	15,323	12,687	-17.20%
BANK CHARGES/APP FEES	15-445-490-015	Parking	Interest/Bank Cha	43,870	53,889	35,000	56,700	62.00%
CAPITAL PURCHASES	15-445-700-040	Parking	Capital Outlay	-	-	35,043	-	-100.00%
CAPITAL IMPROVEMENT/GARAGE	15-445-701-040	Parking	Capital Outlay	1,433	-	-	-	#DIV/0!
DEPRECIATION EXPENSE	15-445-800-083	Parking	Depreciation	170,827	183,224	-	-	#DIV/0!
DEBT PRINCIPAL	15-445-900-000	Parking	Debt Service	-	-	299,000	302,000	1.00%
TRANSFER TO GENERAL FUND	15-492-000-001	Operating Transfe	Transfers to Other	216,650	258,040	248,449	227,405	-8.47%
TOTAL EXPENSES				654,795	684,570	889,202	830,606	-6.59%
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SURPLUS / (DEFICIT)				220,414	143,150	-	-	

BOROUGH OF KENNETT SQUARE, PENNSYLVANIA
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CAPITAL FUND	Account ID	Department	Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	% Change 2025 Budget to 2026 Proposed Budget
REVENUE								
REAL ESTATE CUR YR	30-301-010-00		Real Property Tax	433,196	432,400	465,752	446,700	-4.09%
INTEREST	30-341-000-30		Interest and Rents	14	12	15	15	0.00%
GRANT REVENUE - ARPA	30-351-003-01		Federal Shared Re	-	350,000	-	-	#DIV/0!
GRANT REVENUE - PA RACP	30-354-010-30		State Capital and C	-	2,000,000	-	-	#DIV/0!
GRANT REVENUE - PENNDOT SAFER ROUTES	30-354-030-30		State Shared Reve	61,659	840,497	-	-	#DIV/0!
GEN OBLIGATION NOTES	30-391-000-03		Proceeds of Gene	-	4,229,000	-	-	#DIV/0!
SALE OF FIXED ASSETS	30-391-030-00		Proceeds of Gene	374,848	-	500,000	-	-100.00%
TRANSFER FROM GENERAL FUND	30-392-000-01		Interfund Operati	-	1,381,932	738,855	854,820	15.70%
FUND BALANCE FORWARDED	30-399-000-30		Fund Balance Forv	-	-	-	253,600	#DIV/0!
TOTAL REVENUE				869,717	9,233,840	1,704,622	1,555,135	-8.77%
EXPENDITURES								
EQUIPMENT	30-409-700-041	Municipal Building	Capital Outlay	57,624	95,426	-	-	#DIV/0!
FACILITIES	30-409-700-044	Municipal Building	Capital Outlay	97,906	4,224,889	125,000	-	-100.00%
VEHICLE - POLICE VEHICLE	30-410-700-043	Police	Capital Outlay	-	54,355	-	-	#DIV/0!
STREETS/EQUIPMENT	30-430-700-041	Streets	Capital Outlay	370	11,030	-	-	#DIV/0!
STREETS/VEHICLES	30-430-700-043	Streets	Capital Outlay	-	-	20,000	-	-100.00%
STREETS/ROADS/SIDEWALKS	30-430-700-044	Streets	Capital Outlay	422,525	1,881,598	820,767	699,815	-14.74%
DEBT PRINCIPAL	30-472-000-013	Bank Services/De	Debt Service	389,000	363,000	365,000	485,000	32.88%
INTEREST ON DEBT	30-472-000-014	Bank Services/De	Debt Service	230,609	369,932	373,855	369,820	-1.08%
BOND ISSUE COST	30-472-000-030	Bank Services/De	Debt Service	-	67,827	-	-	#DIV/0!
BANK CHARGES	30-472-300-090	Bank Services/De	Contractual Servic	-	835	-	500	#DIV/0!
TOTAL EXPENDITURES				1,198,034	7,068,892	1,704,622	1,555,135	-8.77%
SURPLUS / (DEFICIT)				(328,317)	2,164,948	-	-	

BOROUGH OF KENNETT SQUARE, PENNSYLVANIA
APPROVED 2026 BUDGET

approved by Council 12/08/2025

EMERGENCY MANAGEMENT FUND	Account ID	Department	Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	% Change 2025 Budget to 2026 Proposed Budget
REVENUE							.	
REAL ESTATE CUR YR	51-301-010-00		Real Property Tax	399,846	679,127	731,896	837,200	14.39%
LOCAL SERVICES TAX ALLOCATION	51-310-051-00		Local Tax Enabling	37,378	39,127	36,000	40,000	11.11%
INTEREST	51-341-000-51		Interest and Rents	4	4	-	-	#DIV/0!
FIRE RELIEF PENSION (PASS-THROUGH)	51-355-000-13		State Shared Reve	39,383	40,261	40,000	42,000	5.00%
TRANSFER FROM GENERAL FUND	51-392-000-01		Interfund Operati	-	11,002	41,349	5,666	-86.30%
TOTAL REVENUE				476,611	769,522	849,245	924,866	8.90%
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EXPENDITURES							.	
SALARY/WAGES - COORDINATOR	51-411-140-001	Fire	Personnel-Salary A	-	-	5,153	-	-100.00%
FIRE RELIEF PENSION (PASS-THROUGH)	51-411-150-007	Fire	Personnel-Benefit	39,383	40,261	40,000	42,000	5.00%
FICA	51-411-160-001	Fire	Personnel-Taxes A	-	-	395	-	-100.00%
WORKERS COMP INSURANCE	51-411-160-003	Fire	Personnel-Taxes A	-	11,002	14,372	14,200	-1.20%
FIRE CONTRIBUTION/LONGWOOD	51-411-500-031	Fire	Contributions	-	751,738	789,325	860,365	9.00%
EMS REGIONAL COMMISSION	51-411-500-032	Fire	Contributions	457,958	-	-	-	#DIV/0!
CONTINGENCY	51-490-000-051	Fire	Transfers to Other	27,899	-	-	-	#DIV/0!
TRANSFER TO GENERAL FUND	51-492-000-010	Operating Transfe	Transfers to Other	-	-	-	8,301	#DIV/0!
TOTAL EXPENDITURES				525,240	803,001	849,245	924,866	8.90%
							.	
SURPLUS / (DEFICIT)				(48,629)	(33,479)	-	-	