

KENNETT CONSOLIDATED SCHOOL DISTRICT



GENERAL OPERATING BUDGET Fiscal Year 2022-2023



June 13, 2022

Board of School Directors
Kennett Consolidated School District
300 East South Street
Kennett Square, PA 19348

Dear Board Members:

It is with great pride that we present the 2022-2023 General Operating Budget for the Kennett Consolidated School District. This year's budget reflects the dedication of our Board of Education and administration to balance the growing instructional needs of our student body with limited new financial resources. The approval of the Operating Budget, a budget that encompasses all of the District's instructional, extra-curricular, and athletic programs, is the culmination of a series of public Finance Committee meetings. The Superintendent and the Chief Financial Officer assume responsibility for data accuracy and completeness. This budget presents the District's financial position, proposed operations plan, and all necessary disclosures.

The 2022-2023 General Operating Budget in the amount of \$94,304,631 requires a millage rate of 32.4358 mills, which represents a proposed increase of 1.78% or approximately \$103 per year for the average residential property owner. With the increase in Homestead/Farmstead credits, the net increase will be approximately \$49 per residence. The District did not seek referendum exceptions from the Department of Education since the approved millage increase is less than the 3.4% Act 1 index. Several key factors have been taken into consideration in the budget development process.

The District's revenue continues to show a steady recovery from the COVID pandemic. Local revenue sources in the areas of interim real estate taxes, earned income tax, and interest earnings all contributed to the passage of a real estate tax increase far less than the Act 1 index. Additionally State subsidies are anticipated to increase \$411,010 over the prior year.

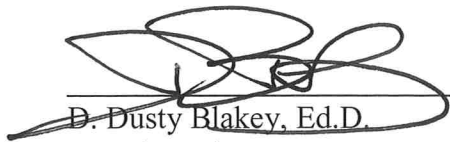
The District's cost drivers reflect our commitment to provide excellent educational opportunities and equality for all students. In addition the inflationary increases to salary and benefits, the proposed budget incorporates several new positions; a High School and Middle School Special Education Coach, Supervisor of Elementary Education, and two ELD teaching positions. The increase for District personnel represents 82% of the total budget-to-budget increase or \$3,352,444 in additional expenses. Other notable adjustments are the inclusion of an additional Debt Service of \$250,000, a contracted Board Certified Behavioral Analyst through the Chester County

Intermediate Unit, and a continued commitment to funding technology equipment and capital improvements. The overall budget increase is \$4,068,279 or 4.5% increase over the current year.

For a complete overview of the 2022-2023 General Operating Budget, visit our District website at <https://www.kcsd.org/services/business-office/business-office-downloads>

We are fortunate to reside in a community that passionately supports its School District and to have a School Board that gives unselfishly of its time. We appreciate the support provided by the Kennett Consolidated Board of School Directors and the community for the development, implementation, and maintenance of an excellent educational program, and we are thankful for the opportunity to teach your children.

Sincerely,



D. Dusty Blakey, Ed.D.
Superintendent

Mark T. Tracy
Chief Financial Officer

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2022-2023**

TABLE OF CONTENTS

ORGANIZATIONAL SECTION

Board of Directors	1
Central Administration	1
School Administrators	2
Consultants and Advisors	3
Budget Timeline	4

FINANCIAL SECTION

Summary of General Fund Budget	7
Summary of Revenue and Expenditures by Function	8
Summary of Expenditures and Other Financing by Object	9
Comparison of Revenues	10
Comparison of Expenditures	11
Revenue Budget – Summaries	14
Revenue Budget - Explanations	16
Expenditure Budget – Summaries and Explanations	
Instructional – 1000 Series	20
Support Services – 2000 Series	28
Operation of Non-Instructional Services – 3000 Series	49
Site/Facilities Improvement – 4000 Series	54
Other Outlays – 5000 Series	57

INFORMATIONAL SECTION

Five Year Comparison of Revenues by Function	63
Five Year Comparison of Expenditures by Function	64
Five Year Comparison by Object	67
Historical Analysis of Millage Rate	68
Historical Analysis of Real Estate Tax Levy	68
Real Estate Tax Collections Analysis	69
Historical Analysis of Real Estate Assessments	70
Historical Analysis of STEB Market Value	70
Tax Duplicate Assessment Analysis by Property Classification	71
Tax Duplicate Assessment Analysis by Municipality	72
Principal Tax Payers	73
Common Level Ratio	73
Average Residential Assessment	74
Property Tax Reference Table	75
Demographic Statistics	76
Building Allocation	77
Debt Service Schedule	78
Outstanding Debt Service Schedule	79
Scholastic Aptitude Test (SAT) Mean Scores	80

SALARIES AND BENEFITS

Attached and made part of this document June 13, 2022
Available by contacting the Chief Financial Officer

The Kennett Consolidated School District will not discriminate in its educational programs, activities, or employment practices, based on race, color, national origin, sex, disability, age, religion, ancestry, union membership, or any other legally protected classification. Announcement of this policy is in accordance with state and federal laws, including Title IX of the Education Amendments of 1972, Sections 503 and 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act of 1990. Kennett Consolidated School District employees and participants who have an inquiry or complaint of harassment or discrimination, or need information about accommodations for persons with disabilities, should contact Mr. Mark Tracy, Chief Financial Officer, 300 East South Street, Kennett Square, PA 19348, telephone (610) 444-6600.

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ORGANIZATIONAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2022-2023**

ORGANIZATION

BOARD OF SCHOOL DIRECTORS

Victoria Gehrt, President

David Kronenberg, Vice President

Michael Finnegan, Treasurer

Mark Bowden

Lenda Carrillo

Ethan Cramer

Donald Kohler, Jr.

Jeffrey McVey

Ann Parry

Mark T. Tracy, Secretary

ADMINISTRATION

D. Dusty Blakey, Ed. D., District Superintendent

Michael A. Barber, Ed. D., Assistant Superintendent

Mark T. Tracy, Chief Financial Officer

Heather Collins, Ed. D., Director of Special Education

Lydia Hallman, Ed. D., Director of Curriculum

George A. Wolhaffe, III, Director of Facilities

Daniel E. Maguire, Director of Technology

Penny L. Shaffer, Director of Business Services

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2022-2023**

BUILDING DIRECTORY

KENNETT CONSOLIDATED SCHOOL DISTRICT

Administration Building
300 East South Street
Kennett Square, Pennsylvania 19348
(610) 444-6600
www.kcsd.org

KENNETT HIGH SCHOOL

100 E. South Street
Kennett Square, PA 19348
Telephone: (610) 444-6620
Principal: Jeremy Hritz
Asst. Principal: Duane Kotz
Asst. Principal: Eileen Rudisill
Asst. Principal: Jeffery Thomas

KENNETT MIDDLE SCHOOL

195 Sunny Dell Road
Landenberg, PA 19350
Telephone: (610) 268-5800
Principal: Lorenzo DeAngelis
Asst. Principal: Erin Miller
Asst. Principal: Jacob Moore

BANCROFT ELEMENTARY SCHOOL

181 Bancroft Road
Kennett Square, PA 19348
Telephone: 610-925-5711
Principal: Leah McComsey

GREENWOOD ELEMENTARY SCHOOL

420 Greenwood Road
Kennett Square, PA 19348
Telephone: (610) 388-5990
Principal: Tracey Marino

MARY D. LANG KINDERGARTEN CENTER

409 Center Street
Kennett Square, PA 19348
Telephone: (610) 444-6260
Principal: April Reynolds

NEW GARDEN ELEMENTARY SCHOOL

265 New Garden Road
Post Office Box 488
Toughkenamon, PA 19374
Telephone: (610) 268-6900
Principal: Elizabeth Weaver

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2022-2023**

CONSULTANTS AND ADVISORS

AUDIT FIRM

Barbacane, Thornton & Company
Certified Public Accountants
503 Carr Road, Suite 100
Wilmington, DE 19809

SOLICITOR

Jeffrey T. Sultanik, Esquire
Fox Rothschild LLP
2000 Market Street
Philadelphia, PA 19103

FINANCIAL ADVISORS

PMA Financial Network, LLC
2101 Oregon Pike
Lancaster, PA 17604

FINANCIAL ADVISORS

Public Financial Management
One Keystone Plaza, Suite 300
North Front and Market Streets
Harrisburg, PA 17101-2044

BOND COUNSEL

Kegel, Kelin, Almy & Lord LLP
24 North Lime Street
Lancaster, PA 17602

OFFICIAL DEPOSITORY

Fulton Bank
501 School House Road
Kennett Square, PA 19348

KENNETT CONSOLIDATED SCHOOL DISTRICT

BUDGET TIMELINE

GENERAL FUND BUDGET 2022-2023

September 30, 2021	PDE publishes the Act 1 index (3.4% for 2022-2023)
October 5, 2021	Finance Committee Meeting – MDLKC, 7:00 PM <ul style="list-style-type: none"> • Budget Time Line • Student Enrollment Projections
November 1, 2021	Finance Committee Meeting - MDLKC, 7:00 PM <ul style="list-style-type: none"> • Independent Auditor's Report for the Year Ended June 2021 • Debt Service Schedules • Building Allocations • Homestead Mailings
November 15, 2021	Draft salary and benefit projections for existing staff pending release of PSERS rates and “first look” rates from Reschini Group
December 13, 2021	Finance Committee Meeting - MDLKC, 7:00 PM <ul style="list-style-type: none"> • Salaries and Benefits • Revenues • Charter School Tuition
December 15, 2021	Provide individualized packets to the administrative team with instructions, base allocation information, prior year's actual budget information, and the forms required for submission to the Chief Financial Officer Initial planning, itemizing and prioritizing budgetary appropriations by principals and administrators Staffing requests, special request forms, and administrators' budgets due to Chief Financial Officer
December 15, 2021	Board to certify to the PDE the total amount of tax credits due pursuant to the Sterling Act provisions
December 15-30, 2021	Budget planning conferences for administrative team to prioritize special request items, district-wide initiatives, and staffing requests
December 30, 2021	Mail annual Homestead/Farmstead notice
January 3, 2022	Finance Committee Meeting – MDLKC, 7:00 PM <ul style="list-style-type: none"> • Draft Preliminary Budget • Estimated Tax Rates
January 24, 2022	Deadline for preliminary 2022-2023 budget to go on display Chief Financial Officer budgets the revenue and calculates the tax millage rate required to fund the 2022-2023 budget
February 3, 2022	Deadline for Board to give public notice of intent to adopt preliminary budget (10 days in advance of adoption)

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET TIMELINE
GENERAL FUND BUDGET 2022-2023**

February 7, 2022	Finance Committee Meeting - MDLKC, 7:00 PM <ul style="list-style-type: none"> • Long Range Plan for Facilities
February 14, 2022	Review and adopt the preliminary 2022-2023 budget and tentative tax rates
February 21, 2022	Submit proposed tax increase to PDE
February 24, 2022	Advertise referendum exception if applicable
March 3, 2022	PDE informs districts if proposed tax increase complies with or exceeds the index
March 7, 2022	Submit exception filings to the court or PDE Finance Committee Meeting – MDLKC, 7:00 PM <ul style="list-style-type: none"> • Commonwealth Budget • State Revenues Revised • Long Range Plan for Technology
March 23, 2022	Court/PDE to rule and inform districts if exceptions have been granted or denied
April 4, 2022	Finance Committee Meeting - MDLKC, 7:00 PM
April 11, 2022	Adopt the 2022-2023 proposed final budget Certification of Use of PDE-2028 to PDE PDE-2028 available for public inspection
April 15, 2022	PDE certifies amount of funds available in the property tax relief fund
May 1, 2022	PDE notifies districts of property tax relief allocation Chester County submits Homestead/Farmstead report to district
May 2, 2022	Finance Committee Meeting - MDLKC, 7:00 PM
May 24, 2022	Final budget on form PDE-2028 available for public inspection
June 3, 2022	Give public notice of intent to adopt final budget
June 6, 2022	Finance Committee Meeting - MDLKC, 7:00 PM
June 13, 2022	Adopt the 2022-2023 budget and tax resolution Print and display the 2022-2023 budget
Assumptions:	The District will seek referendum exceptions. The District will not seek approval through voter referendum.

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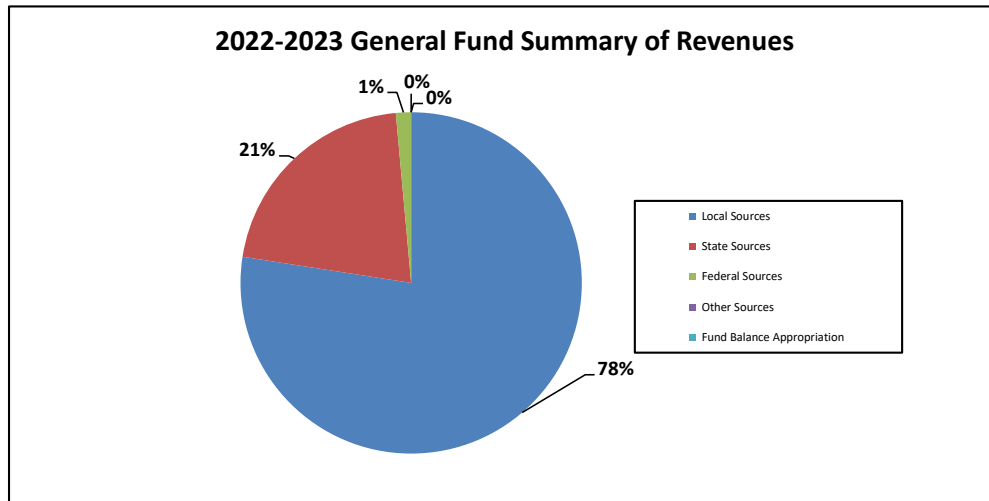
FINANCIAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023
SUMMARY OF GENERAL FUND BUDGET**

	<u>GENERAL FUND</u>
<u>REVENUES</u>	
Local Taxes	\$ 72,122,975
Interest on Investments	15,000
Other Local Revenue	903,538
State Revenue	19,905,042
Federal Revenue	1,358,076
TOTAL REVENUES	<u>\$ 94,304,631</u>
<u>EXPENDITURES</u>	
Regular Programs	\$ 39,313,597
Special Programs	12,655,322
Vocational Programs	1,890,750
Other Instructional Programs	219,683
Support Services-Students	3,412,948
Support Services-Instructional Staff	3,325,247
Support Services-Administration	5,191,016
Support Services-Pupil Health	1,045,263
Support Services-Business	1,270,430
Operation and Maintenance of Plant Services	7,626,723
Student Transportation Services	5,740,230
Support Services-Central	3,003,885
Other Support Services	37,551
Student Activities	1,522,185
Facilities Acquisition, Construction & Improvement Services	200,000
Debt Service Interest/Other Expenditures	783,801
Debt Service Principal	6,726,000
Transfer to Capital Reserve Fund	250,000
Budgetary Reserve	90,000
TOTAL EXPENDITURES	<u>\$ 94,304,631</u>
Deficiency of revenues under expenditures	\$ 0
<u>OTHER FINANCING SOURCES (USES)</u>	
Net Change in Fund Balances	\$ 0
Fund Balance - Beginning Estimated	7,218,908
Fund Balance - Ending Estimated	<u>\$ 7,218,908</u>

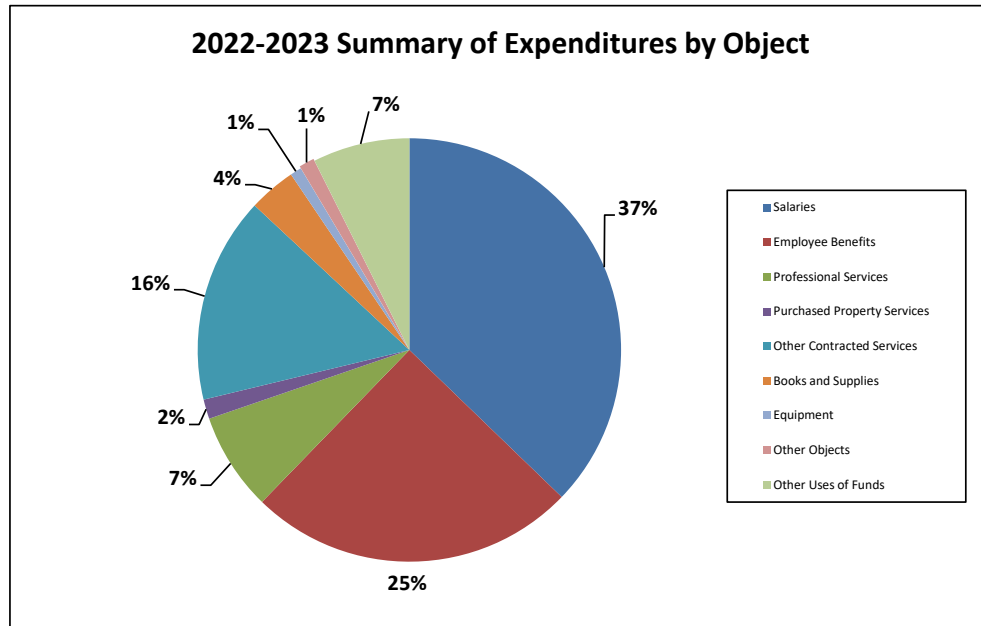
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023
SUMMARY OF REVENUES AND EXPENDITURES
(by function)**

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 BUDGET</u>	<u>2022-2023 BUDGET</u>	<u>% CHANGE OVER BUDGET</u>	<u>% OF EACH CATEGORY TO TOTAL</u>
<u>REVENUES</u>						
6000	Local Sources	\$ 72,284,103	\$ 70,299,578	\$ 73,041,513	3.90%	77.45%
7000	State Sources	18,246,339	18,695,166	19,905,042	6.47%	21.11%
8000	Federal Sources	2,106,822	1,241,608	1,358,076	9.38%	1.44%
9000	Other Sources	10,008,325	0	0	0.00%	0.00%
0000	Fund Balance Appropriation	0	0	0	0.00%	0.00%
	Total Revenue	<u>\$102,645,588</u>	<u>\$ 90,236,352</u>	<u>\$ 94,304,631</u>	<u>4.51%</u>	<u>100.00%</u>
<u>EXPENDITURES</u>						
1000	Instruction	\$ 47,409,087	\$ 51,807,929	\$ 54,079,352	4.38%	62.55%
2000	Support Services	27,091,408	29,166,779	30,653,293	5.10%	35.46%
3000	Operation of Non-Instructional Svcs.	1,301,543	1,488,567	1,522,185	2.26%	1.76%
4000	Facilities Acq., Constr. & Improv. Svcs.	133,985	175,000	200,000	14.29%	0.23%
	Total Expenditures	<u>75,936,023</u>	<u>82,638,275</u>	<u>86,454,830</u>	<u>4.62%</u>	<u>100.00%</u>
<u>OTHER EXPENDITURES AND FINANCING USES</u>						
5100	Debt Service	17,173,928	7,508,077	7,509,801	0.02%	95.67%
5200	Interfund Transfers Out	9,372,732	0	250,000	0.00%	3.18%
5900	Budgetary Reserve	0	90,000	90,000	0.00%	1.15%
	Total Other Financing Uses	<u>26,546,660</u>	<u>7,598,077</u>	<u>7,849,801</u>	<u>0.02%</u>	<u>100.00%</u>
TOTAL EXPENDITURES & OTHER FINANCING USES		<u>\$102,482,683</u>	<u>\$ 90,236,352</u>	<u>\$ 94,304,631</u>	<u>4.51%</u>	<u>100.00%</u>



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023
SUMMARY OF EXPENDITURES AND OTHER FINANCING USES
(by object)**

OBJECT	DESCRIPTION	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET	% CHANGE OVER BUDGET	% OF EACH CATEGORY TO TOTAL
100	Salaries	\$ 31,948,560	\$ 33,219,002	\$ 35,099,053	5.66%	37.22%
200	Employee Benefits	21,025,923	22,137,681	23,610,073	6.65%	25.04%
300	Professional Services	4,733,147	6,804,569	7,056,513	3.70%	7.48%
400	Purchased Property Services	1,073,394	1,383,207	1,408,207	1.81%	1.49%
500	Other Purchased Services	12,226,596	14,852,714	14,825,540	-0.18%	15.72%
600	Supplies	3,329,185	3,248,204	3,397,546	4.60%	3.60%
700	Property	1,270,950	760,787	820,787	7.89%	0.87%
800	Other Objects	1,687,197	1,314,188	1,110,912	-15.47%	1.18%
900	Other Uses of Funds	25,187,732	6,516,000	6,976,000	7.06%	7.40%
	TOTAL EXPENDITURES	\$ 102,482,683	\$ 90,236,352	\$ 94,304,631	4.51%	100.00%



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023
COMPARISON OF REVENUES
2021-2022 BUDGET TO 2022-2023 BUDGET**

FUNCTION/ OBJECT	DESCRIPTION	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>6000 REVENUE SOURCES</u>						
6111	Current Real Estate Taxes	\$ 60,622,360	\$ 61,994,211	\$ 64,355,975	\$ 2,361,764	3.81%
6112	Interim Real Estate Taxes	761,053	450,000	600,000	150,000	33.33%
6113	Public Utility Realty Taxes	65,257	60,000	65,000	5,000	8.33%
6151	Earned Income	5,533,174	4,500,000	4,750,000	250,000	5.56%
6153	Realty Transfer Tax	1,578,951	1,000,000	1,000,000	0	0.00%
6411	Delinquent Real Estate Taxes	2,001,167	1,352,000	1,352,000	0	0.00%
6510	Earnings on Investments	31,232	40,000	15,000	(25,000)	-62.50%
6710	Revenue from LEA Activities	0	25,000	25,000	0	0.00%
6800	Federal Revenue received as Pass Through	1,490,079	600,000	600,000	0	0.00%
6910	Rentals	28,594	70,867	71,038	171	0.24%
6920	Contributions and Donations	85,574	25,000	25,000	0	0.00%
6940	Tuition from Patrons	3,500	17,500	17,500	0	0.00%
6960	Services Provided Other Local Governments	0	95,000	95,000	0	0.00%
6990	Refunds and Other Miscellaneous Revenue	83,161	70,000	70,000	0	0.00%
TOTAL LOCAL SOURCES		72,284,103	70,299,578	73,041,513	2,741,935	3.90%
<u>7000 STATE SOURCES</u>						
7110	Basic Education Funding-Formula	5,949,342	5,951,408	6,362,418	411,010	6.91%
7112	Basic Education Funding-Social Security	1,168,409	1,257,657	1,332,548	74,891	5.95%
7160	Tuition for Orphans	6,498	0	0	0	0.00%
7250	Migratory Children	4,020	0	0	0	0.00%
7271	Special Education Funds for School-Aged Pupils	1,918,262	1,941,234	1,941,234	0	0.00%
7310	Transportation (Public & Nonpublic)	1,349,457	1,300,000	1,300,000	0	0.00%
7320	Rental & Sinking Fund Payments Reimbursement	455,797	496,542	502,609	6,067	1.22%
7330	Health Services Reimbursement	81,347	83,000	80,000	(3,000)	-3.61%
7340	State Property Tax Reduction Allocation	1,458,019	1,476,813	1,797,652	320,839	21.73%
7505	Ready to Learn Block Grant	400,617	400,617	400,617	0	0.00%
7820	State Share of Retirement Contributions	5,454,573	5,787,895	6,187,964	400,069	6.91%
TOTAL STATE SOURCES		18,246,339	18,695,166	19,905,042	1,209,876	6.47%
<u>8000 FEDERAL SOURCES</u>						
8512	IDEA - Part B	6,145	0	0	0	0.00%
8514	Title I - Improving Academic Achievement	585,513	649,000	655,704	6,704	1.03%
8515	Title II - Improving Teacher Quality	126,019	126,508	94,673	(31,835)	-25.16%
8516	Title III - Language Instruction for LEP Students	149,718	131,400	124,872	(6,528)	-4.97%
8517	Title IV - 21st Century Schools	40,644	44,700	48,264	3,564	7.97%
8741	Elementary & Secondary School Emergency Relief Fund I	529,944	0	0	0	0.00%
8743	Elementary & Secondary School Emergency Relief Fund II	303,208	0	350,586	350,586	0.00%
8749	Other CARES Act Funding	238,886	0	0	0	0.00%
8810	School-Based Access Medicaid Reimbursement	106,629	275,000	68,977	(206,023)	0.00%
8820	Medical Asst. Reimb. For Admin. Claiming	20,116	15,000	15,000	0	0.00%
TOTAL FEDERAL SOURCES		2,106,822	1,241,608	1,358,076	116,468	9.38%
<u>9000 OTHER SOURCES</u>						
9120	Proceeds from Refunding Bonds	10,000,000	0	0	0	0.00%
9130	Bond Premiums	0	0	0	0	0.00%
9400	Sale of Capital Assets	8,325	0	0	0	0.00%
TOTAL OTHER SOURCES		10,008,325	0	0	0	0.00%
<u>0000 OTHER APPROPRIATIONS</u>						
0000	Fund Balance Appropriation	0	0	0	0	0.00%
TOTAL OTHER APPROPRIATIONS		0	0	0	0	0.00%
TOTAL ALL REVENUE SOURCES		\$ 102,645,588	\$ 90,236,352	\$ 94,304,631	\$ 4,068,279	4.51%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023
COMPARISON OF EXPENDITURES
2021-2022 BUDGET TO 2022-2023 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET	CHANGE OVER	
					BUDGET	%
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	\$ 18,946,407	\$ 19,443,718	\$ 20,842,938	\$ 1,399,220	7.20%
200	Personnel Services-Employee Benefits	12,642,990	13,153,639	14,218,892	1,065,253	8.10%
300	Purchased Professional and Technical Services	45,110	58,149	49,013	(9,136)	-15.71%
400	Purchased Property Services	1,100	3,500	3,500	0	0.00%
500	Other Purchased Services	2,999,480	3,831,000	3,729,000	(102,000)	-2.66%
600	Supplies	528,739	412,337	440,754	28,417	6.89%
700	Property	31,164	29,500	29,500	0	0.00%
800	Other Objects	1,646	0	0	0	0.00%
TOTAL REGULAR PROGRAMS		35,196,638	36,931,843	39,313,597	2,381,754	6.45%
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	2,518,673	2,698,555	2,611,224	(87,331)	-3.24%
200	Personnel Services-Employee Benefits	1,633,092	1,751,418	1,756,630	5,212	0.30%
300	Purchased Professional and Technical Services	3,583,077	5,402,751	5,481,992	79,241	1.47%
400	Purchased Property Services	0	2,000	2,000	0	0.00%
500	Other Purchased Services	2,252,868	2,776,977	2,731,977	(45,000)	-1.62%
600	Supplies	51,316	46,999	46,999	0	0.00%
700	Property	11,984	20,000	20,000	0	0.00%
800	Other Objects	0	4,500	4,500	0	0.00%
TOTAL SPECIAL PROGRAMS		10,051,009	12,703,200	12,655,322	(47,878)	-0.38%
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,952,683	1,998,203	1,890,750	(107,453)	-5.38%
TOTAL VOCATIONAL PROGRAMS		1,952,683	1,998,203	1,890,750	(107,453)	-5.38%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	36,620	0	0	0	0.00%
200	Personnel Services-Employee Benefits	15,397	0	0	0	0.00%
300	Purchased Professional and Technical Services	31,440	62,753	62,753	0	0.00%
500	Other Purchased Services	49,490	111,930	156,930	45,000	40.20%
600	Supplies	75,033	0	0	0	0.00%
800	Other Objects	0	0	0	0	0.00%
TOTAL OTHER INSTRUCTIONAL PROGRAMS		207,979	174,683	219,683	45,000	25.76%
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
300	Purchased Professional and Technical Services	777	0	0	0	0.00%
TOTAL NONPUBLIC SCHOOL PROGRAMS		777	0	0	0	0.00%
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	1,554,671	1,664,572	1,765,308	100,736	6.05%
200	Personnel Services-Employee Benefits	990,615	1,105,649	1,173,613	67,964	6.15%
300	Purchased Professional and Technical Services	275,139	301,900	453,177	151,277	50.11%
500	Other Purchased Services	454	5,100	5,100	0	0.00%
600	Supplies	2,625	14,000	14,000	0	0.00%
700	Property	0	1,000	1,000	0	0.00%
800	Other Objects	230	750	750	0	0.00%
TOTAL SUPPORT SERVICES-STUDENTS		2,823,734	3,092,971	3,412,948	319,977	10.35%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023
COMPARISON OF EXPENDITURES
2021-2022 BUDGET TO 2022-2023 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,346,968	1,514,387	1,555,895	41,508	2.74%
200	Personnel Services-Employee Benefits	993,574	979,634	1,009,801	30,167	3.08%
300	Purchased Professional and Technical Services	89,968	86,631	82,846	(3,785)	-4.37%
400	Purchased Property Services	1,104	3,800	3,800	0	0.00%
500	Other Purchased Services	12,716	19,950	19,950	0	0.00%
600	Supplies	732,950	648,155	642,155	(6,000)	-0.93%
700	Property	2,514	6,800	6,800	0	0.00%
800	Other Objects	1,623	4,000	4,000	0	0.00%
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		3,181,418	3,263,357	3,325,247	61,890	1.90%
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,583,672	2,606,727	2,762,696	155,969	5.98%
200	Personnel Services-Employee Benefits	1,534,279	1,589,939	1,719,095	129,156	8.12%
300	Purchased Professional and Technical Services	311,283	323,902	371,350	47,448	14.65%
500	Other Purchased Services	150,918	195,325	195,325	0	0.00%
600	Supplies	35,664	69,450	67,850	(1,600)	-2.30%
700	Property	8,726	9,000	9,000	0	0.00%
800	Other Objects	136,444	65,700	65,700	0	0.00%
TOTAL SUPPORT SERVICES-ADMINISTRATION		4,760,986	4,860,043	5,191,016	330,973	6.81%
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	597,727	527,775	583,476	55,701	10.55%
200	Personnel Services-Employee Benefits	358,764	335,380	393,927	58,547	17.46%
300	Purchased Professional and Technical Services	955	12,860	12,860	0	0.00%
400	Purchased Property Services	229	0	0	0	0.00%
500	Other Purchased Services	657	27,800	27,800	0	0.00%
600	Supplies	20,896	27,200	27,200	0	0.00%
TOTAL SUPPORT SERVICES-PUPIL HEALTH		979,228	931,015	1,045,263	114,248	12.27%
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	649,442	686,912	711,226	24,314	3.54%
200	Personnel Services-Employee Benefits	328,148	364,905	384,057	19,152	5.25%
300	Purchased Professional and Technical Services	43,365	60,522	60,522	0	0.00%
500	Other Purchased Services	5,606	9,250	9,250	0	0.00%
600	Supplies	5,269	13,000	13,000	0	0.00%
800	Other Objects	107,175	87,375	92,375	5,000	5.72%
TOTAL SUPPORT SERVICES-BUSINESS		1,139,005	1,221,964	1,270,430	48,466	3.97%
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	2,034,698	2,228,789	2,322,965	94,176	4.23%
200	Personnel Services-Employee Benefits	1,593,135	1,769,458	1,848,842	79,384	4.49%
300	Purchased Professional and Technical Services	137,883	181,500	181,500	0	0.00%
400	Purchased Property Services	905,397	1,195,407	1,195,407	0	0.00%
500	Other Purchased Services	235,077	288,438	288,439	1	0.00%
600	Supplies	1,367,704	1,503,070	1,609,070	106,000	7.05%
700	Property	114,354	154,000	154,000	0	0.00%
800	Other Objects	7,348	26,500	26,500	0	0.00%
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		6,395,597	7,347,162	7,626,723	279,561	3.81%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023
COMPARISON OF EXPENDITURES
2021-2022 BUDGET TO 2022-2023 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	143,267	141,600	147,300	5,700	4.03%
200	Personnel Services-Employee Benefits	99,777	103,653	109,530	5,877	5.67%
300	Purchased Professional and Technical Services	12,175	2,000	2,000	0	0.00%
400	Purchased Property Services	2,975	2,500	2,500	0	0.00%
500	Other Purchased Services	4,195,358	5,247,727	5,418,005	170,278	3.24%
600	Supplies	24,566	34,395	34,395	0	0.00%
700	Property	0	25,000	25,000	0	0.00%
800	Other Objects	1,064	1,500	1,500	0	0.00%
TOTAL STUDENT TRANSPORTATION SERVICES		4,479,182	5,558,375	5,740,230	181,855	3.27%
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	857,365	953,537	1,000,685	47,148	4.94%
200	Personnel Services-Employee Benefits	558,592	645,601	684,297	38,696	5.99%
300	Purchased Professional and Technical Services	111,054	190,000	190,000	0	0.00%
400	Purchased Property Services	15,387	0	0	0	0.00%
500	Other Purchased Services	286,271	170,499	170,499	0	0.00%
600	Supplies	417,972	394,828	408,528	13,700	3.47%
700	Property	1,049,178	496,376	546,376	50,000	10.07%
800	Other Objects	2,520	3,500	3,500	0	0.00%
TOTAL SUPPORT SERVICES-CENTRAL		3,298,340	2,854,341	3,003,885	149,544	5.24%
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	33,918	37,551	37,551	0	0.00%
TOTAL OTHER SUPPORT SERVICES		33,918	37,551	37,551	0	0.00%
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
100	Personnel Services-Salaries	679,048	752,430	795,340	42,910	5.70%
200	Personnel Services-Employee Benefits	277,560	338,405	311,389	(27,016)	-7.98%
300	Purchased Professional and Technical Services	90,921	121,601	108,500	(13,101)	-10.77%
400	Purchased Property Services	17,288	1,000	1,000	0	0.00%
500	Other Purchased Services	51,100	132,964	144,964	12,000	9.02%
600	Supplies	66,450	84,770	93,595	8,825	10.41%
700	Property	48,958	19,111	29,111	10,000	52.33%
800	Other Objects	70,218	38,286	38,286	0	0.00%
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICE		1,301,543	1,488,567	1,522,185	33,618	2.26%
<u>4000 FACILITIES ACQ., CONST. & IMPROV. SERVICES</u>						
400	Purchased Property Services	129,914	175,000	200,000	25,000	14.29%
700	Property	4,071	0	0	0	0.00%
TOTAL FACILITIES ACQ., CONST. & IMPROV. SERVICES		133,985	175,000	200,000	25,000	14.29%
<u>5100 OTHER EXPENDITURES & FINANCING USES</u>						
800	Other Objects	1,358,928	992,077	783,801	(208,276)	-20.99%
910	Other Uses of Funds	15,815,000	6,516,000	6,726,000	210,000	3.22%
TOTAL OTHER EXPENDITURES & FINANCING USES		17,173,928	7,508,077	7,509,801	1,724	0.02%
<u>5200 INTERFUND TRANSERS</u>						
932	Capital Reserve Fund	9,372,732	0	250,000	250,000	100.00%
939	Cafeteria Fund	0	0	0	0	0.00%
TOTAL INTERFUND TRANSFERS		9,372,732	0	250,000	250,000	100.00%
<u>5900 BUDGETARY RESERVE</u>						
800	Budget Reserve	0	90,000	90,000	0	0.00%
TOTAL BUDGETARY RESERVE		0	90,000	90,000	0	0.00%
TOTAL ALL FUNCTIONS		\$ 102,482,683	\$90,236,352	\$94,304,631	\$ 4,068,279	4.51%

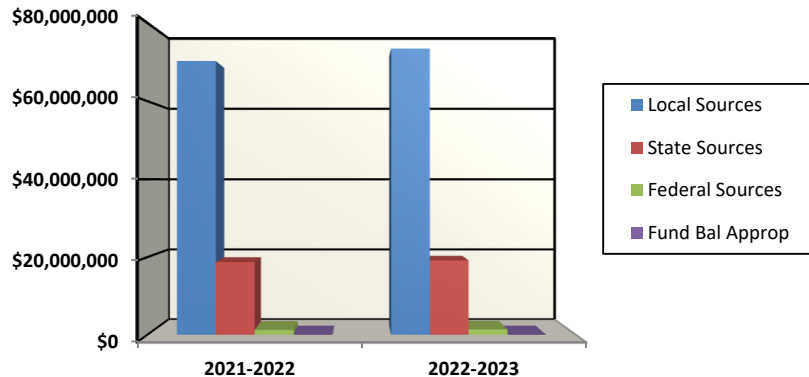
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2022-2023**

REVENUE

ACCOUNT	BUDGET 2021-2022	BUDGET 2022-2023	PERCENT INCREASE/ DECREASE
6000 REVENUE FROM LOCAL SOURCES	\$70,299,578	\$73,041,513	3.90%
7000 REVENUE FROM STATE SOURCES	18,695,166	19,905,042	6.47%
8000 REVENUE FROM FEDERAL SOURCES	1,241,608	1,358,076	9.38%
0000 FUND BALANCE APPROPRIATION	0	0	0.00%
TOTAL REVENUE SERIES	\$90,236,352	\$94,304,631	4.51%

REVENUES: Classified by type and source for the various funds of a school district, revenues are defined as additions to assets which do not increase any liability, do not represent the recovery of any expenditure, and do not represent the cancellation of certain liabilities or decrease in assets.

- (1) Revenue from LOCAL sources is the amount of money produced within the boundaries of the school district and available for use within the current fiscal year.
- (2) Revenue from STATE sources is revenue from funds produced within the boundaries of and collected by the State and distributed to school districts in amounts different proportionately from those which are collected within the district.
- (3) Revenue from FEDERAL sources is revenue from funds collected by the Federal Government and distributed to school districts in amounts that differ in proportion from those which are collected within the district.
- (4) FUND BALANCE APPROPRIATION represents those funds available from prior year's resources that have not been reserved for special purposes.



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023
COMPARISON OF REVENUES
2021-2022 BUDGET TO 2022-2023 BUDGET**

FUNCTION/ OBJECT	DESCRIPTION	2020-2021	2021-2022	2022-2023	CHANGE OVER BUDGET	
		ACTUAL	BUDGET	BUDGET	\$	%
<u>6000 LOCAL SOURCES</u>						
6111	Current Real Estate Taxes	\$ 60,622,360	\$ 61,994,211	\$ 64,355,975	\$ 2,361,764	3.81%
6112	Interim Real Estate Taxes	761,053	450,000	600,000	150,000	33.33%
6113	Public Utility Realty Taxes	65,257	60,000	65,000	5,000	8.33%
6151	Earned Income Taxes	5,533,174	4,500,000	4,750,000	250,000	5.56%
6153	Realty Transfer Tax	1,578,951	1,000,000	1,000,000	0	0.00%
6411	Delinquent Real Estate Taxes	2,001,167	1,352,000	1,352,000	0	0.00%
	Total Property Taxes, Penalties and Interest	70,561,962	69,356,211	72,122,975	2,766,764	3.99%
6510	Investment Earnings	31,232	40,000	15,000	(25,000)	-62.50%
	Total Investment Earnings	31,232	40,000	15,000	(25,000)	-62.50%
6710	Revenue from LEA Activities	0	25,000	25,000	0	0.00%
6800	Federal Revenue received as Pass Through	1,490,079	600,000	600,000	0	0.00%
6910	Rentals	28,594	70,867	71,038	171	0.24%
6920	Contributions and Donations	85,574	25,000	25,000	0	0.00%
6940	Tuition from Patrons	3,500	17,500	17,500	0	0.00%
6960	Services Provided Other Local Governments	0	95,000	95,000	0	0.00%
6990	Refunds and Other Miscellaneous Revenue	83,161	70,000	70,000	0	0.00%
	Total Other Local Sources	1,690,909	903,367	903,538	171	0.02%
TOTAL LOCAL SOURCES		72,284,103	70,299,578	73,041,513	2,741,935	3.90%
<u>7000 STATE SOURCES</u>						
7110	Basic Education Funding	5,949,342	5,951,408	6,362,418	411,010	6.91%
7160	Tuition for Orphans	6,498	0	0	0	0.00%
7250	Migratory Children	4,020	0	0	0	0.00%
7271	Special Education Funds for School-Aged Pupils	1,918,262	1,941,234	1,941,234	0	0.00%
7310	Transportation (Public & Nonpublic)	1,349,457	1,300,000	1,300,000	0	0.00%
7320	Rental & Sinking Fund Payments Reimbursement	455,797	496,542	502,609	6,067	1.22%
7330	Health Services Reimbursement	81,347	83,000	80,000	(3,000)	-3.61%
7340	State Property Tax Reduction Allocation	1,458,019	1,476,813	1,797,652	320,839	21.73%
7505	Ready to Learn Block Grant	400,617	400,617	400,617	0	0.00%
7810	State Share of Social Security/Medicare Taxes	1,168,409	1,257,657	1,332,548	74,891	5.95%
7820	State Share of Retirement Contributions	5,454,573	5,787,895	6,187,964	400,069	6.91%
TOTAL STATE SOURCES		18,246,339	18,695,166	19,905,042	1,209,876	6.47%
<u>8000 FEDERAL SOURCES</u>						
8512	IDEA - Part B	6,145	0	0	0	0.00%
8514	Title I - Improving Academic Achievement	585,513	649,000	655,704	6,704	1.03%
8515	Title II - Improving Teacher Quality	126,019	126,508	94,673	(31,835)	-25.16%
8516	Title III - Language Instruction for LEP Students	149,718	131,400	124,872	(6,528)	-4.97%
8517	Title IV - 21st Century Schools	40,644	44,700	48,264	3,564	7.97%
8741	Elementary & Secondary School Emergency Relief Fund	529,944	0	0	0	0.00%
8743	Elementary & Secondary School Emergency Relief Fund	303,208	0	350,586	350,586	100.00%
8749	Other CARES Act Funding	238,886	0	0	0	0.00%
8810	School-Based Access Medicaid Reimbursement	106,629	275,000	68,977	(206,023)	-74.92%
8820	Medical Asst. Reimb. For Admin. Claiming	20,116	15,000	15,000	0	0.00%
TOTAL FEDERAL SOURCES		2,106,822	1,241,608	1,358,076	116,468	9.38%
<u>9000 OTHER SOURCES</u>						
9120	Proceeds from Refunding Bonds	10,000,000	0	0	0	0.00%
9130	Bond Premiums	0	0	0	0	0.00%
9400	Sale of Capital Assets	8,325	0	0	0	0.00%
TOTAL OTHER SOURCES		10,008,325	0	0	0	0.00%
<u>0000 OTHER APPROPRIATIONS</u>						
0000	Fund Balance Appropriation	0	0	0	0	0.00%
TOTAL OTHER APPROPRIATIONS		0	0	0	0	0.00%
TOTAL ALL REVENUE SOURCES		<u>\$102,645,588</u>	<u>\$90,236,352</u>	<u>\$94,304,631</u>	<u>\$ 4,068,279</u>	<u>4.51%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

REVENUE

- 6111 Current Real Estate Taxes
Real Estate Tax is the main source of revenue for funding the operation of the Kennett Consolidated School District. It is based on the assessed valuation of all taxable property within the School District. This year's tax is based on an assessed valuation of \$2,113,500,400 and is estimated to be 96.5% collectable, resulting in a net budgetary value per mill of \$2,039,528. The total millage required for 2022-2023 is 32.4358 mills.
- 6112 Interim Tax
Interim Tax is revenue from the increase in assessed valuations of local property resulting from improvements or construction to that property during the school year. This year's estimate is based on historical data and the expected new construction in the area as determined by the number of building permits issued by municipalities.
- 6113 Public Utility Realty Tax
Lands and structures owned by public utilities and used in providing their services are subject to state taxation under Act 66 of 1970. The state collects and then distributes a prescribed sum among local taxing authorities including school districts and that payment of state tax in lieu of local taxes upon public utility realty.
- 6151 Earned Income Tax
Revenue received under Act 511 for taxes levied upon wages, salaries, commissions, net profits or other compensation of those who earn income within the taxing jurisdiction of the LEA. The School Board enacted an earned income tax effective October 1, 1997 in an effort to offset a portion of the real estate taxes.
- 6153 Transfer Tax
Transfer Tax is revenue collected by the County Recorder of Deeds on the value of all real estate property within the district boundaries sold during the year. This tax is equal to one half of one percent of the value of the property being sold and is paid at the time of the transfer. This year's estimate is based on historical data and anticipated housing trends for the area.
- 6411 Delinquent Real Estate Tax
Revenue received from taxes assessed and levied upon real property, which have become delinquent.
- 6510 Investment Earnings
Revenue received by investing school district money as it becomes available. This year's estimate assumes an average interest rate of .20% on investments plus additional earnings on invested cash balances in money market and savings accounts. Investments are made on a competitive basis with quotes obtained from major area banks, PLGIT, Pennsylvania Liquid Asset Fund pooled funds, and certificate placement programs.
- 6710 Admissions
Revenue from patrons of a school-sponsored activity, such as a concert or athletic event.
- 6800 Federal Revenue Received as Pass Through
Federal revenue received by a school entity passed through from a primary recipient.

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

REVENUE

- 6910 Rental Income
Rental is revenue received from various governmental bodies, organizations, and civic groups for the rental of the district's buildings and facilities.
- 6920 Contributions/Donations from Private Sources
Contributions, donations, and grants from private sources are revenues from philanthropic foundations, private individuals, or organizations for which no repayment or service is expected.
- 6940 Tuition from Patrons
Tuition Income is the revenue collected from students with primary residence outside of the School District boundaries at a rate established annually by the Department of Education.
- 6960 Services Provided Other Local Governmental Units/LEAS
Revenues from services provided other local governmental units. These services could include Transportation, data processing, purchasing, maintenance, cleaning, cash management, consulting, and a variety of other educational related services.
- 6990 Miscellaneous
Revenue from local sources not classified elsewhere.
- 7110 Basic Education Funding-Formula
Basic Education Funding is the primary source of state funding provided to local school districts. Each school district's share of this subsidy is based on a formula that takes into account the district's average daily membership (weighted), market value (Aid Ratio), personal income (Aid Ratio), Local Tax Effort, enrollment growth trends, and other provisions too numerous to discuss in this format.
- 7112 Basic Education Funding-Social Security
Revenue received from the Commonwealth as subsidy designated as the Commonwealth's matching share of the employer's contribution of the Social Security and Medicare Taxes for covered employees who are not federally funded.
- 7160 Tuition (Section 1305 & 1306)
Revenue received from the Commonwealth as tuition for children who are orphans and/or children who are placed in private homes by the court. Payments are made in accordance with Sections 1305 and 1306 of the School Code.
- 7250 Migratory Children
Revenue received from the Commonwealth of PA for attendance of Migratory Children in accordance with Section 2502 (Act 341 of 1959) and Section 2509.2 of the Public School Code.
- 7271 Special Education Funds for School-Aged Pupils
Special Education revenue is reimbursement from the state for the operation of mandated special education programs. The subsidy is formula generated based on the total number of pupils in attendance at the school.

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

REVENUE

- 7310 Transportation (Public and Nonpublic)
Transportation is a reimbursement to school districts for the operation of a school busing program in compliance with state laws and regulations. It is not required that each district operate a busing program, but if it does, it must comply with the state laws and regulations and is then eligible for reimbursement based on the number of students transported, miles driven, and other approved factors.
- 7320 Rental and Sinking Fund Payments/Building Reimbursement Subsidy
Revenue received from the Commonwealth as a full or partial subsidy payment on account of approved lease rentals, sinking fund obligations, or any approved LEA debt obligations for which the Department of Education has assigned a lease number.
- 7330 Health Services (Medical, Dental, and Nurse)
Revenue received from the Commonwealth as subsidy designated as medical, dental, and nurse services. Payments are made in accordance with Section 2505.1 of the Public School Code.
- 7340 State Property Tax Reduction Allocation
Revenue received from the Commonwealth for property tax relief.
- 7505 Ready to Learn Block Grant
Revenue received from the Commonwealth of PA, authorized by Act 126 of 2014, to provide resources for public schools that focus on student achievement and academic success and for pre- and full-day kindergarten and other proven educational programs.
- 7820 State Share of Retirement Contributions
Revenue received from the Commonwealth as subsidy designated as the Commonwealth's matching share of the employer's contribution of Retirement Contributions for active members of the Public School Employees' Retirement System.
- 8512 IDEA Part B
Revenue received for the education of individuals with disabilities under IDEA, Part B.
- 8514 Title I – Improving the Academic Achievement of the Disadvantaged
Revenue received for the education of disadvantaged children under ESEA, Title I. Funding for programs such as Keystones to Opportunities, School Improvement Grants, Comprehensive School Reform Program, Reading First, Even Start, Reward School Grants and Improving Literacy Through Libraries (list not all inclusive) should be recorded in this account.
- 8515 Title II – Preparing, Training and Recruiting High Quality Teachers and Principals
Revenue received for the education of children under ESEA, Title II. Improving Teacher Quality, and Eisenhower Professional Development (list not all inclusive) are samples of funding.
- 8516 Title III – Language Instruction for Limited English Proficient and Immigrant Students
Revenue received for the education of children under ESEA, Title III. Includes Grants for English Language Acquisition, and Technology Literacy Challenge (list not all inclusive).
- 8517 Title IV – 21st Century Schools
Revenue received for the education of children under ESEA, Title IV. Includes funding for Safe and Drug-Free Schools and Communities, 21st Century Learning Communities, and Student Support and Academic Enrichment (list not all inclusive).

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

REVENUE

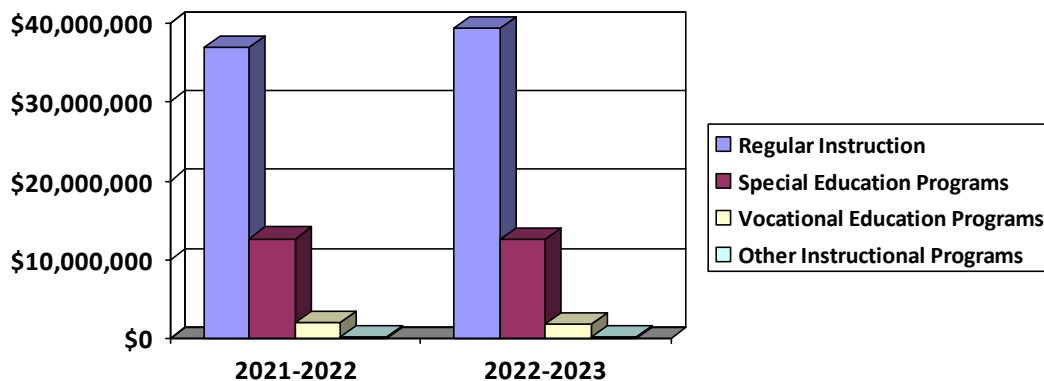
- 8741 Elementary and Secondary School Emergency Relief Fund – ESSER I
Emergency relief funds authorized by the CARES Act to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation.
- 8743 Elementary and Secondary School Emergency Relief Fund – ESSER II
Emergency relief funds authorized by the CRRSA Act to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation.
- 8749 Other CARES Act, CRRSA Act and ARP Act Funding
CARES Act, CRRSA Act, and ARP Act funding not specified above such as Covid-19 funded Safety and Security grants disbursed by PCCD.
- 8810 School Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (ACCESS)
SBAP is an MA program that reimburses school entities for direct, eligible health-related services including transportation. These services are provided to MA enrolled, special needs students, and reimbursement claims are processed through Leader Services. Reimbursable services include, but are not limited to, occupational therapy, physical therapy and psychological counseling.
- 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program
The Administrative Claiming Program reimburses LEAs for the costs associated with administrative Medicaid-related activities. These funds also include the partial reimbursement that schools receive on behalf of the service fees paid to Leader Services for the processing of their SBAP claims. Payments for SBAP Administrative Claiming are received from the Department of Public Welfare.
- 0000 Fund Balance Appropriation
Fund Balance Appropriation represents the equity of prior years' operations that is being committed to the 2022-2023 operation.

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET SUMMARY 2022-2023**

INSTRUCTIONAL – 1000 SERIES

ACCOUNT	BUDGET 2021-2022	BUDGET 2022-2023	PERCENT INCREASE/ DECREASE
1100 REGULAR INSTRUCTION	\$36,931,843	\$39,313,597	6.45%
1200 SPECIAL EDUCATION PROGRAMS	12,703,200	12,655,322	-0.38%
1300 VOCATIONAL EDUCATION PROGRAMS	1,998,203	1,890,750	-5.38%
1400 OTHER INSTRUCTIONAL PROGRAMS	174,683	219,683	25.76%
1500 NONPUBLIC SCHOOL PROGRAMS	0	0	0.00%
TOTAL INSTRUCTIONAL 1000 SERIES	\$51,807,929	\$54,079,352	4.38%

INSTRUCTION: The activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Also included here are the activities of aides or classroom assistants of any type that assist in the instructional process.



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023
COMPARISON OF EXPENDITURES
INSTRUCTIONAL - 1000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	\$ 18,946,407	\$ 19,443,718	\$ 20,842,938	\$ 1,399,220	7.20%
200	Personnel Services-Employee Benefits	12,642,990	13,153,639	14,218,892	1,065,253	8.10%
300	Purchased Professional and Technical Services	45,110	58,149	49,013	(9136)	-15.71%
400	Purchased Property Services	1,100	3,500	3,500	0	0.00%
500	Other Purchased Services	2,999,480	3,831,000	3,729,000	(102,000)	-2.66%
600	Supplies	528,739	412,337	440,754	28,417	6.89%
700	Property	31,164	29,500	29,500	0	0.00%
800	Other Objects	1,646	0	0	0	0.00%
TOTAL REGULAR PROGRAMS		35,196,638	36,931,843	39,313,597	2,381,754	6.45%
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	2,518,673	2,698,555	2,611,224	(87,331)	-3.24%
200	Personnel Services-Employee Benefits	1,633,092	1,751,418	1,756,630	5,212	0.30%
300	Purchased Professional and Technical Services	3,583,077	5,402,751	5,481,992	79,241	1.47%
400	Purchased Property Services	0	2,000	2,000	0	0.00%
500	Other Purchased Services	2,252,868	2,776,977	2,731,977	(45,000)	-1.62%
600	Supplies	51,316	46,999	46,999	0	0.00%
700	Property	11,984	20,000	20,000	0	0.00%
800	Other Objects	0	4,500	4,500	0	0.00%
TOTAL SPECIAL PROGRAMS		10,051,009	12,703,200	12,655,322	(47,878)	-0.38%
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,952,683	1,998,203	1,890,750	(107,453)	-5.38%
TOTAL VOCATIONAL PROGRAMS		1,952,683	1,998,203	1,890,750	(107,453)	-5.38%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	36,620	0	0	0	0.00%
200	Personnel Services-Employee Benefits	15,397	0	0	0	0.00%
300	Purchased Professional and Technical Services	31,440	62,753	62,753	0	0.00%
500	Other Purchased Services	49,490	111,930	156,930	45,000	40.20%
600	Supplies	75,033	0	0	0	0.00%
800	Other Objects	-	0	0	0	0.00%
TOTAL OTHER INSTRUCTIONAL PROGRAMS		207,979	174,683	219,683	45,000	25.76%
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
300	Purchased Professional and Technical Services	777	0	0	0	0.00%
		777	0	0	0	0.00%
1000 TOTAL		\$ 47,409,087	\$ 51,807,929	\$ 54,079,352	\$ 2,271,423	4.38%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

INSTRUCTION - 1000 SERIES

1100 REGULAR PROGRAMS: Elementary and Secondary programs include activities designed to provide students (K thru 12) with the learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.

100 Salaries: The money budgeted for elementary (K thru 5) and secondary (6 thru 12) teaching positions, teacher aide positions and reading tutors. Also included are the budgeted salaries for teachers on professional leaves and the money for their replacements. This account also includes the money for department chairpersons, tutoring programs and substitute teachers. Salaries are based on the existing Collective Bargaining Agreement for KEA positions and support professional positions.

	2021-2022	2022-2023
	Budget	Budget
Teacher Salaries	\$19,404,968	\$20,802,638
Other Professional Educational	38,750	40,300
Total	\$19,443,718	\$20,842,938

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 35.26%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, vision, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs. Money is also budgeted in this account to provide payment of eligible retirees' health insurance and severance awards.

	2021-2022	2022-2023
	Budget	Budget
Fringe Benefits	\$4,504,455	\$4,943,928
Social Security	1,487,488	1,604,889
Retirement	6,795,066	7,320,511
Tuition Reimbursement	220,000	220,000
Other	146,630	129,564
Total	\$13,153,639	\$14,218,892

300 Purchased Professional Services: Those services provided by independent persons or firms with specialized skills or knowledge, including contracted instructional services and curriculum improvement programs.

	2021-2022	2022-2023
	Budget	Budget
Professional Educational Services-IUs	\$38,149	\$38,149
Professional Educational Services-Other	20,000	10,864
Total	\$58,149	\$49,013

400 Purchased Property Services: Those services provided by an outside agency, firm, or individual to operate, repair, or maintain equipment used in the regular instruction program.

	2021-2022	2022-2023
	Budget	Budget
Repairs and Maintenance	\$3,500	\$3,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

INSTRUCTION - 1000 SERIES

1100 REGULAR PROGRAMS - continued

500 Other Purchased Services: Includes the cost of field trips, teacher travel, tuition paid to charter schools and other school districts, substitute teachers and paraprofessionals.

	2021-2022	2022-2023
	Budget	Budget
Student Transportation-Field Trips	\$15,700	\$15,700
Duplicating Paper & Supplies	61,500	59,500
Charter School Tuition	2,100,000	2,000,000
Other Tuition	86,000	86,000
Teacher Travel	5,550	5,550
Purchased Services-Paraprofessionals	1,125,000	1,125,000
Purchased Services-Substitutes	437,250	437,250
Total	\$3,831,000	\$3,729,000

600 Supplies: Supplies used in the operation of the schools, including textbooks, workbooks, art, and general supplies, and to address the cost related to the Every Student Succeeds Act (ESSA) initiative from the federal government.

	2021-2022	2022-2023
	Budget	Budget
Supplies	\$281,123	\$311,540
Books	100,214	98,214
Educational Software	31,000	31,000
Total	\$412,337	\$440,754

700 Property: Equipment which is purchased for the instructional programs in the schools such as science, physical education, industrial arts, business education, musical instruments, and classroom furniture.

	2021-2022	2022-2023
	Budget	Budget
Equipment – New	\$28,500	\$28,500
Equipment – Replacement	1,000	1,000
Total	\$29,500	\$29,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

INSTRUCTION - 1000 SERIES

1200 SPECIAL PROGRAMS: Activities designed primarily for students having special needs. These special programs include services for the gifted, learning disabled and physically handicapped students.

100 Salaries: Money budgeted for itinerant gifted teachers, speech and hearing teachers, learning support teachers, and instructional assistants. Salaries are based on the existing Collective Bargaining Agreement for KEA positions and support professional positions.

	2021-2022	2022-2023
	Budget	Budget
Teacher Salaries	\$2,618,255	\$2,527,624
Therapist Salaries	80,300	83,600
Total	\$2,698,555	\$2,611,224

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 35.26%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, vision, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs. Money is also budgeted in this account to provide payment for unused sick leave of eligible employees and payment of eligible retirees' health insurance.

	2021-2022	2022-2023
	Budget	Budget
Fringe Benefits	\$576,724	\$598,021
Social Security	206,440	199,759
Retirement	943,073	934,149
Other	25,181	24,701
Total	\$1,751,418	\$1,756,630

300 Purchased Professional Services: Those services provided by independent persons or firms with specialized skills or knowledge, including contracted instructional services and curriculum improvement programs. This section includes payment for services provided by the Chester County Intermediate Unit.

	2021-2022	2022-2023
	Budget	Budget
Professional Educational Services-IUs	\$4,343,751	\$4,432,992
Professional Educational Services-Other	40,000	40,000
Other Professional Services	1,019,000	1,009,000
Total	\$5,402,751	\$5,481,992

400 Purchased Property Services: Those services provided by an outside agency, firm, or individual to operate, repair, or maintain equipment used in programs for students having special needs.

	2021-2022	2022-2023
	Budget	Budget
Repairs and Maintenance	\$2,000	\$2,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

INSTRUCTION - 1000 SERIES

1200 SPECIAL PROGRAMS - continued

500 Other Purchased Services: Includes the cost of field trips, teacher travel, paraprofessionals and tuition paid to other school districts. In addition, tuition charges for approved private school, non-traditional placements, residential placements, and non-public school placements.

	2021-2022	2022-2023
	Budget	Budget
Student Transportation-Contract Carriers	\$23,500	\$23,500
Postage	1,500	1,500
Charter School Tuition	1,250,000	1,150,000
Tuition to Non-public Schools	145,000	200,000
Tuition to Approved Private Schools	200,000	200,000
Other Tuition	48,575	48,575
Teacher Travel	5,250	5,250
Purchased Services-Paraprofessionals	1,103,152	1,103,152
Total	\$2,776,977	\$2,731,977

600 Supplies: Supplies used in the operation of the schools, including textbooks, workbooks, art, and general supplies, and to address the cost related to the Every Student Succeeds Act (ESSA) initiative from the federal government.

	2021-2022	2022-2023
	Budget	Budget
Supplies	\$25,999	\$25,999
Books	11,000	11,000
Educational Software	10,000	10,000
Total	\$46,999	\$46,999

700 Property: Equipment which is purchased for the instructional programs in the schools such as science, physical education, industrial arts, business education, musical instruments, and classroom furniture.

	2021-2022	2022-2023
	Budget	Budget
Equipment – New	\$20,000	\$20,000

800 Other Objects: Money budgeted for dues, fees and memberships in professional organizations or associations.

	2021-2022	2022-2023
	Budget	Budget
Dues and Fees	\$4,500	\$4,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

INSTRUCTION - 1000 SERIES

1300 VOCATIONAL PROGRAMS: PDE approved programs under public supervision and control that provide organized learning experiences designed to develop skills, knowledge, attitudes and work habits in order to prepare students for entrance into and progress through various levels of employment in occupational fields including agriculture, business, distribution, health, gainful and useful home economics, and trade and industry.

500 Other Purchased Services: Money budgeted for the school district's share of the operating costs of the Southern Chester County Technical College High School.

	2021-2022	2022-2023
	Budget	Budget
Tuition-Vocational Technical Schools	\$1,998,203	\$1,890,750

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

INSTRUCTION - 1000 SERIES

1400 OTHER INSTRUCTIONAL PROGRAMS: Elementary and secondary programs include those activities that provide students (grades K thru 12) with learning experiences not included in the regular, special education, or vocational education programs. This includes the Summer Enrichment Program, Homebound Instruction, Alternative Regular Education Programs, and Federal Instructional Programs.

300 Purchased Professional Services: Those services provided by independent persons or firms with specialized skills or knowledge, including contracted instructional services and curriculum improvement programs for students in Alternative Educational Programs.

	2021-2022	2022-2023
	Budget	Budget
Professional Educational Services-IUs	\$62,753	\$62,753

500 Other Purchased Services: Includes the cost of field trips, teacher travel, and tuition paid to other school districts.

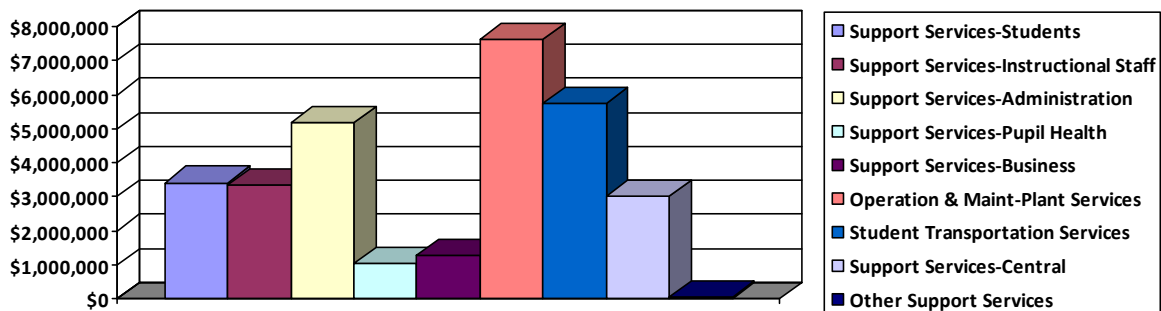
	2021-2022	2022-2023
	Budget	Budget
Tuition to Other School Districts	\$111,930	\$156,930

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2022-2023**

SUPPORT SERVICES – 2000 SERIES

ACCOUNT	BUDGET 2021-2022	BUDGET 2022-2023	PERCENT INCREASE/ DECREASE
2100 SUPPORT SERVICES-STUDENTS	\$3,092,971	\$3,412,948	10.35%
2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF	3,263,357	3,325,247	1.90%
2300 SUPPORT SERVICES-ADMINISTRATION	4,860,043	5,191,016	6.81%
2400 SUPPORT SERVICES-PUPIL HEALTH	931,015	1,045,263	12.27%
2500 SUPPORT SERVICES-BUSINESS	1,221,964	1,270,430	3.97%
2600 OPERATION & MAINT. OF PLANT SERVICES	7,347,162	7,626,723	3.81%
2700 STUDENT TRANSPORTATION SERVICES	5,558,375	5,740,230	3.27%
2800 SUPPORT SERVICES-CENTRAL	2,854,341	3,003,885	5.24%
2900 OTHER SUPPORT SERVICES	37,551	37,551	0.00%
TOTAL SUPPORT SERVICES 2000 SERIES	\$29,166,779	\$30,653,293	5.10%

SUPPORT SERVICES: Those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support services exist as adjuncts for the fulfillment of the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023
COMPARISON OF EXPENDITURES
SUPPORT SERVICES - 2000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2020-2021	2021-2022	2022-2023	CHANGE OVER	
		ACTUAL	BUDGET	BUDGET	BUDGET	%
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	\$ 1,554,671	\$ 1,664,572	\$ 1,765,308	\$ 100,736	6.05%
200	Personnel Services-Employee Benefits	990,615	1,105,649	1,173,613	67,964	6.15%
300	Purchased Professional and Technical Services	275,139	301,900	453,177	151,277	50.11%
500	Other Purchased Services	454	5,100	5,100	0	0.00%
600	Supplies	2,625	14,000	14,000	0	0.00%
700	Property	0	1,000	1,000	0	0.00%
800	Other Objects	230	750	750	0	0.00%
TOTAL SUPPORT SERVICES-STUDENTS		2,823,734	3,092,971	3,412,948	319,977	10.35%
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,346,968	1,514,387	1,555,895	41,508	2.74%
200	Personnel Services-Employee Benefits	993,574	979,634	1,009,801	30,167	3.08%
300	Purchased Professional and Technical Services	89,968	86,631	82,846	(3,785)	-4.37%
400	Purchased Property Services	1,104	3,800	3,800	0	0.00%
500	Other Purchased Services	12,716	19,950	19,950	0	0.00%
600	Supplies	732,950	648,155	642,155	(6,000)	-0.93%
700	Property	2,514	6,800	6,800	0	0.00%
800	Other Objects	1,623	4,000	4,000	0	0.00%
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		3,181,418	3,263,357	3,325,247	61,890	1.90%
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,583,672	2,606,727	2,762,696	155,969	5.98%
200	Personnel Services-Employee Benefits	1,534,279	1,589,939	1,719,095	129,156	8.12%
300	Purchased Professional and Technical Services	311,283	323,902	371,350	47,448	14.65%
500	Other Purchased Services	150,918	195,325	195,325	0	0.00%
600	Supplies	35,664	69,450	67,850	(1,600)	-2.30%
700	Property	8,726	9,000	9,000	0	0.00%
800	Other Objects	136,444	65,700	65,700	0	0.00%
TOTAL SUPPORT SERVICES-ADMINISTRATION		4,760,986	4,860,043	5,191,016	330,973	6.81%
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	597,727	527,775	583,476	55,701	10.55%
200	Personnel Services-Employee Benefits	358,764	335,380	393,927	58,547	17.46%
300	Purchased Professional and Technical Services	955	12,860	12,860	0	0.00%
500	Other Purchased Services	657	27,800	27,800	0	0.00%
600	Supplies	20,896	27,200	27,200	0	0.00%
700	Property	0	0	0	0	0.00%
TOTAL SUPPORT SERVICES-PUPIL HEALTH		979,228	931,015	1,045,263	114,248	12.27%
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	649,442	686,912	711,226	24,314	3.54%
200	Personnel Services-Employee Benefits	328,148	364,905	384,057	19,152	5.25%
300	Purchased Professional and Technical Services	43,365	60,522	60,522	0	0.00%
500	Other Purchased Services	5,606	9,250	9,250	0	0.00%
600	Supplies	5,269	13,000	13,000	0	0.00%
700	Property	0	0	0	0	-
800	Other Objects	107,175	87,375	92,375	5,000	5.72%
TOTAL SUPPORT SERVICES-BUSINESS		1,139,005	1,221,964	1,270,430	48,466	3.97%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023
COMPARISON OF EXPENDITURES
SUPPORT SERVICES - 2000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2020-2021	2021-2022	2022-2023	CHANGE OVER	
		ACTUAL	BUDGET	BUDGET	BUDGET	%
		\$				
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	2,034,698	2,228,789	2,322,965	94,176	4.23%
200	Personnel Services-Employee Benefits	1,593,135	1,769,458	1,848,842	79,384	4.49%
300	Purchased Professional and Technical Services	137,883	181,500	181,500	0	0.00%
400	Purchased Property Services	905,397	1,195,407	1,195,407	0	0.00%
500	Other Purchased Services	235,077	288,438	288,439	1	0.00%
600	Supplies	1,367,704	1,503,070	1,609,070	106,000	7.05%
700	Property	114,354	154,000	154,000	0	0.00%
800	Other Objects	7,348	26,500	26,500	0	0.00%
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		6,395,597	7,347,162	7,626,723	279,561	3.81%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	143,267	141,600	147,300	5,700	4.03%
200	Personnel Services-Employee Benefits	99,777	103,653	109,530	5,877	5.67%
300	Purchased Professional and Technical Services	12,175	2,000	2,000	0	0.00%
400	Purchased Property Services	2,975	2,500	2,500	0	0.00%
500	Other Purchased Services	4,195,358	5,247,727	5,418,005	170,278	3.24%
600	Supplies	24,566	34,395	34,395	0	0.00%
700	Property	0	25,000	25,000	0	0.00%
800	Other Objects	1,064	1,500	1,500	0	0.00%
TOTAL STUDENT TRANSPORTATION SERVICES		4,479,182	5,558,375	5,740,230	181,855	3.27%
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	857,365	953,537	1,000,685	47,148	4.94%
200	Personnel Services-Employee Benefits	558,592	645,601	684,297	38,696	5.99%
300	Purchased Professional and Technical Services	111,054	190,000	190,000	0	0.00%
400	Purchased Property Services	15,387	0	0	0	0.00%
500	Other Purchased Services	286,271	170,499	170,499	0	0.00%
600	Supplies	417,972	394,828	408,528	13,700	3.47%
700	Property	1,049,178	496,376	546,376	50,000	10.07%
800	Other Objects	2,520	3,500	3,500	0	0.00%
TOTAL SUPPORT SERVICES-CENTRAL		3,298,340	2,854,341	3,003,885	149,544	5.24%
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	33,918	37,551	37,551	0	0.00%
TOTAL OTHER SUPPORT SERVICES		33,918	37,551	37,551	0	0.00%
2000 - TOTAL		\$ 27,091,408	\$ 29,166,779	\$ 30,653,293	\$ 1,486,514	5.10%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

SUPPORT SERVICES - 2000 SERIES

2100 SUPPORT SERVICES-STUDENTS: Activities designed to assess and improve the well-being of students, to supplement the teaching process, and meet the provisions of Article XIII of the Public School Code of 1949, as amended.

100 Salaries: The money budgeted for guidance counselors, guidance secretaries, and school psychologists. Salaries are based on the existing Collective Bargaining Agreement for KEA positions and support professional positions.

	2021-2022	2022-2023
	Budget	Budget
Administrative Salaries	\$117,990	\$122,592
Guidance Counselors	839,567	829,412
Social Workers	179,000	179,000
Psychologists	333,635	433,393
Secretarial/Clerical	194,380	200,911
Total	\$1,664,572	\$1,765,308

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 35.26%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, vision, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs. Money is also budgeted in this account to provide payment for unused sick leave of eligible employees.

	2021-2022	2022-2023
	Budget	Budget
Fringe Benefits	\$377,011	\$386,927
Social Security	127,340	135,046
Retirement	581,928	631,729
Other	19,370	19,911
Total	\$1,105,649	\$1,173,613

300 Purchased Professional Services: Those services provided by independent persons or firms with specialized skills or knowledge, including contracted instructional services and curriculum improvement programs. The money budgeted in this area is to provide for psychological services and counseling services to be used in the evaluation process and development of the student data base.

	2021-2022	2022-2023
	Budget	Budget
Other Professional Services	\$301,900	\$453,177

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

SUPPORT SERVICES - 2000 SERIES

2100 SUPPORT SERVICES-STUDENTS - continued

500 Other Purchased Services: Money budgeted to provide transportation (both in and out of district), meals, lodging and associated expenses incurred by staff members traveling on school district business, for printing of materials used in the guidance department, and for cellular communications. This includes travel by the district's guidance counselors, Director Special Education, psychologists and attendance officer.

	2021-2022	2022-2023
	<u>Budget</u>	<u>Budget</u>
Teacher Travel	\$5,100	\$5,100

600 Supplies: All items of an expendable nature which are purchased for use in the guidance, psychological, attendance, and pupil services functions of the district.

	2021-2022	2022-2023
	<u>Budget</u>	<u>Budget</u>
General Supplies	\$14,000	\$14,000

700 Property: Money budgeted for equipment used by the district's guidance, pupil services, psychologists, speech pathologists, and child accounting offices.

	2021-2022	2022-2023
	<u>Budget</u>	<u>Budget</u>
Equipment - New	\$1,000	\$1,000

800 Other Objects: Money budgeted for dues, fees and memberships in professional organizations or associations.

	2021-2022	2022-2023
	<u>Budget</u>	<u>Budget</u>
Dues and Fees	\$750	\$750

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

SUPPORT SERVICES - 2000 SERIES

2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF: Those activities associated with assisting the instructional staff in improving the content and process of providing learning experiences for students. These activities include audio-visual/multi-media services, library operations, curriculum development, and staff development.

100 Salaries: Money budgeted for the Director of Special Education, Curriculum Supervisors, librarians, technology coaches, library clerks, and secretaries, as well as teachers' compensation for staff development and writing new curricula. Salaries are based on the existing Collective Bargaining for KEA positions and support professional positions.

	2021-2022	2022-2023
	<u>Budget</u>	<u>Budget</u>
Administrative Salaries	\$618,874	\$623,152
Teacher Salaries	212,866	247,866
Librarian Salaries	427,627	426,488
Secretarial/Clerical Salaries	<u>255,020</u>	<u>258,389</u>
Total	\$1,514,387	\$1,555,895

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 35.26%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, vision, prescription, tuition reimbursement, unemployment compensation, and workers' compensation insurance for the staff working in these programs. Money is also budgeted in this account to provide payment for unused sick leave of eligible employees.

	2021-2022	2022-2023
	<u>Budget</u>	<u>Budget</u>
Fringe Benefits	\$271,847	\$272,489
Social Security	112,756	115,623
Retirement	516,859	543,410
Tuition Reimbursement	60,000	60,000
Other	<u>18,172</u>	<u>18,279</u>
Total	\$979,634	\$1,009,801

300 Purchased Professional Services: Money budgeted for services provided by independent persons or firms with specialized skills or knowledge, including the district's matching contribution to grants.

	2021-2022	2022-2023
	<u>Budget</u>	<u>Budget</u>
Other Professional Services	<u>\$86,631</u>	<u>\$82,846</u>

400 Purchased Property Services: Those services provided by an outside agency, firm or individual to operate, repair or maintain the equipment used in the audio-visual, library, and television studios.

	2021-2022	2022-2023
	<u>Budget</u>	<u>Budget</u>
Repairs and Maintenance	<u>\$3,800</u>	<u>\$3,800</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

SUPPORT SERVICES - 2000 SERIES

2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF - continued

500 Other Purchased Services: Money budgeted to provide transportation (both in and out of district), meals, lodging, and associated expenses incurred by staff members traveling on school district business. This includes travel by the district's curriculum administrators, librarians, and audio-visual center personnel. Also included in this account is the money budgeted to provide for postage and printing of school information.

	2021-2022	2022-2023
	Budget	Budget
Postage - Curriculum	\$2,450	\$2,450
Travel - Curriculum & Staff Development	17,500	17,500
Total	\$19,950	\$19,950

600 Supplies: All items of an expendable nature which are purchased for use in the curriculum development offices, the school libraries, and audio-visual services. This includes paper, pencils, books, periodicals, audio-visual supplies, etc.

	2021-2022	2022-2023
	Budget	Budget
General Supplies	\$17,800	\$17,800
Books and Periodicals	513,500	507,500
Software Subscriptions & Licenses	116,855	116,855
Total	\$648,155	\$642,155

700 Property: Money budgeted for equipment which is purchased for use as an aid to the teaching-learning process and in the curriculum development process.

	2021-2022	2022-2023
	Budget	Budget
Equipment - New	\$6,800	\$6,800

800 Other Objects: Money budgeted for dues, fees and memberships in professional organizations or associations.

	2021-2022	2022-2023
	Budget	Budget
Dues and Fees	\$4,000	\$4,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

SUPPORT SERVICES - 2000 SERIES

2300 SUPPORT SERVICES-ADMINISTRATION: Those activities concerned with recommending new policies, administering existing policies, and developing and implementing procedures in connection with the operation of the school district. It also includes the services of those professional, independent, and separate agencies or individuals that are elected, appointed, or retained to assist in the administration.

100 Salaries: Money budgeted for the District Superintendent, Assistant Superintendent, Principals, Assistant Principals, Communication Specialist and Secretaries.

	2021-2022 Budget	2022-2023 Budget
Administrative Salaries	\$1,892,177	\$1,976,146
Secretarial/Clerical Salaries	714,550	786,550
Total	\$2,606,727	\$2,762,696

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 35.26%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, vision, prescription, unemployment compensation, deferred compensation and workers' compensation insurance for the staff working in these programs.

	2021-2022 Budget	2022-2023 Budget
Fringe Benefits	\$472,511	\$512,216
Social Security	187,264	19,205
Retirement	911,051	988,770
Other	19,113	19,904
Total	\$1,589,939	\$1,719,095

300 Purchased Professional Services: Those services provided by outside agencies, independent persons, or firms with specialized knowledge of skills. The money budgeted in this account will provide for contracted legal, tax collection and administrative services.

	2021-2022 Budget	2022-2023 Budget
Tax Collection Services	\$83,427	\$85,875
Legal Services	140,000	185,000
Administrative Services	100,475	100,475
Total	\$323,902	\$371,350

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

SUPPORT SERVICES - 2000 SERIES

2300 SUPPORT SERVICES-ADMINISTRATION - continued

500 Other Purchased Services: Money budgeted to provide transportation (both in and out of the district) meals, lodging and associated expenses incurred by staff members traveling on school district business. Also included in this account is the money budgeted to provide bonds for elected and appointed officials, advertising of school board information, legal fees and printing of school information.

	2021-2022	2022-2023
	Budget	Budget
General Property & Liability Insurance	\$91,500	\$91,500
Postage for Tax Collection & Schools	38,500	38,500
Advertising	3,500	3,500
Printing & Binding	29,600	29,600
Travel	10,125	10,125
Purchased Services-Substitutes	22,100	22,100
Total	\$195,325	\$195,325

600 Supplies: All items of an expendable nature which are purchased for use in the administering of the school district's operation. These supplies include general supplies (such as paper and pencils), books and periodicals, and tax collection supplies.

	2021-2022	2022-2023
	Budget	Budget
General Supplies	\$49,500	\$47,900
Books & Periodicals	5,450	5,450
Software Subscriptions & Licenses	14,500	14,500
Total	\$69,450	\$67,850

700 Property: Money budgeted for equipment to be used in the school administrative process. This includes equipment for the principal's office and other areas of the school's non-instructional operations.

	2021-2022	2022-2023
	Budget	Budget
Equipment – New	\$1,500	\$1,500
Equipment – Replacement	7,500	7,500
Total	\$9,000	\$9,000

800 Other Objects: Money budgeted for the dues, fees and memberships in professional organizations and associations.

	2021-2022	2022-2023
	Budget	Budget
Dues and Fees	\$29,300	\$29,300
Other Expense-Administrative	12,000	12,000
Other Expense – Building Principals	18,000	18,000
Other Expense – School Board	5,400	5,400
Other Expense – Tax Collection	1,000	1,000
Total	\$65,700	\$65,700

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

SUPPORT SERVICES - 2000 SERIES

2400 SUPPORT SERVICES-PUPIL HEALTH: Activities that provide physical and mental health services which are not part of curriculum and instruction. Included are activities that provide students and staff with appropriate medical, dental, and nursing services as required by the State.

100 Salaries: Money budgeted for registered and licensed practical nurses that provide services to both public and non-public students. Salaries are based on the existing Collective Bargaining Agreement for KEA positions and support professional positions.

	2021-2022	2022-2023
	Budget	Budget
Nurses' Salaries	\$521,820	\$577,281
Secretarial/Clerical Salaries	5,955	6,195
Total	\$527,775	\$583,476

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 35.26%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, vision, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs. Money is also budgeted in this account to provide payment for unused sick leave of eligible employees.

	2021-2022	2022-2023
	Budget	Budget
Fringe Benefits	\$97,497	\$127,103
Social Security	40,375	44,636
Retirement	184,452	208,797
Other	13,056	13,391
Total	\$335,380	\$393,927

300 Purchased Professional Services: Those services provided by independent persons or firms with specialized skills or knowledge. These skills include contracted dental services.

	2021-2022	2022-2023
	Budget	Budget
Dental Hygienist Services	\$12,860	\$12,860

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

SUPPORT SERVICES - 2000 SERIES

2400 SUPPORT SERVICES-PUPIL HEALTH - continued

500 Other Purchased Services: Money budgeted to provide substitute nurses.

	2021-2022	2022-2023
	Budget	Budget
Substitute Nurses	\$27,800	\$27,800

600 Supplies: All items of an expendable nature which are purchased for use in the health program. These supplies include first aid supplies, paper, pencils, etc.

	2021-2022	2022-2023
	Budget	Budget
General Supplies	\$16,185	\$16,185
Software Subscriptions & Licenses	11,015	11,015
Total	\$27,200	\$27,200

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

SUPPORT SERVICES - 2000 SERIES

2500 SUPPORT SERVICE-BUSINESS: Those activities concerned with the administering of the district's business functions, the accounting of the district's receipts, expenditures, and physical inventories, and the purchasing of goods and services and the storage of received goods.

100 Salaries: Money budgeted for the Chief Financial Officer, Secretary to the Chief Financial Officer, Director of Business Services, Staff Accountant, Payroll Specialist and Accounts Payable Specialist.

	2021-2022	2022-2023
	Budget	Budget
Administrative Salaries	\$359,112	\$371,926
Secretarial/Clerical Salaries	327,800	339,300
Total	\$686,912	\$711,226

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 35.26%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, vision, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs.

	2021-2022	2022-2023
	Budget	Budget
Fringe Benefits	\$64,863	\$68,192
Social Security	46,635	48,253
Retirement	239,995	254,089
Other	13,412	13,523
Total	\$364,905	\$384,057

300 Purchased Professional Services: Those services provided by outside agencies, independent persons or firms with specialized knowledge or skills. The money budgeted in this account will provide appraisal and other professional services.

	2021-2022	2022-2023
	Budget	Budget
Administrative Services-Business Office	\$3,522	\$3,522
Audit Services	24,000	24,000
Technical Services-Business Office	33,000	33,000
Total	\$60,522	\$60,522

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

SUPPORT SERVICES - 2000 SERIES

2500 SUPPORT SERVICES-BUSINESS - continued

500 Other Purchased Services: Money budgeted to provide transportation (both in and out of district), meals, lodging and associated expenses to staff members traveling on district business. Also included in this account is the money budgeted to provide for postage and printing of school information.

	2021-2022	2022-2023
	Budget	Budget
Postage – Business Office	\$7,500	\$7,500
Advertising	500	500
Printing & Binding	1,250	1,250
Total	\$9,250	\$9,250

600 Supplies: All items of an expendable nature which are purchased for use in the Business Office. These supplies include paper, pencils, etc.

	2021-2022	2022-2023
	Budget	Budget
General Supplies	\$6,500	\$6,500
Books and Periodicals	1,500	1,500
Software Subscriptions & Licenses	5,000	5,000
Total	\$13,000	\$13,000

800 Other Objects: Money budgeted for dues, fees, and memberships in professional organizations or associations. Also included in this account are the fees to the Government Finance Officers Association and the Association of School Business Officials for independent evaluation of our Budget and Comprehensive Annual Financial Report.

	2021-2022	2022-2023
	Budget	Budget
Membership Dues & Fees	\$4,500	\$4,500
Delinquent Tax Collection Fees	80,225	85,225
Miscellaneous Other Fees	2,650	2,650
Total	\$87,375	\$92,375

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

SUPPORT SERVICES - 2000 SERIES

2600 OPERATION & MAINTENANCE OF PLANT SERVICES: Those activities concerned with keeping the physical plant open, comfortable, and safe. This includes keeping the grounds, buildings and equipment in effective working condition and maintaining safety on all school property.

100 Salaries: Money budgeted for the Director of Construction and Facilities, a secretary, custodians, maintenance mechanics, and substitute workers.

	2021-2022	2022-2023
	Budget	Budget
Director of Plant Operations	\$135,453	\$140,735
Secretarial/Clerical	48,300	50,300
Grounds Maintenance/Mechanics	372,900	388,100
Custodians	1,396,206	1,456,300
Custodial Supervisors	257,300	268,900
Custodial/Maintenance Substitutes	18,630	18,630
Total	\$2,228,789	\$2,322,965

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 35.26%) and Social Security (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, vision, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs.

	2021-2022	2022-2023
	Budget	Budget
Fringe Benefits	\$801,585	\$821,814
Social Security	170,502	177,707
Retirement	778,820	830,587
Other	18,551	18,734
Total	\$1,769,458	\$1,848,842

300 Professional Services: Those services provided by independent persons or firms with specialized skills or knowledge.

	2021-2022	2022-2023
	Budget	Budget
Professional Services-Plant Operations	\$13,500	\$13,500
Building Security Services	138,000	138,000
Crossing Guard Services	30,000	30,000
Total	\$181,500	\$181,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

SUPPORT SERVICES - 2000 SERIES

2600 OPERATION & MAINTENANCE OF PLANT SERVICES - continued

400 Purchased Property Services: Those services provided by an outside agency, firm, or individual to operate, repair, or maintain equipment, buildings, and sites of the school district. The costs to purchase electricity for all of the district's buildings are included in this allocation.

	2021-2022	2022-2023
	Budget	Budget
Trash Disposal Services	\$52,493	\$52,493
Custodial Services	11,810	11,810
Outside Services-Landscaping	50,000	50,000
Water/Sewer	224,000	224,000
Outside Services-Repairs & Maintenance	570,901	570,901
Building/Equipment Rental	274,203	274,203
Exterminating Services	12,000	12,000
Total	\$1,195,407	\$1,195,407

500 Other Purchased Services: Money budgeted to provide transportation (both in and out of district), meals, lodging, and associated expenses to staff members traveling on school district business. Also included in this account is the money budgeted to provide insurance contracts to protect the district from loss due to fire, damage, liability, or other causes.

	2021-2022	2022-2023
	Budget	Budget
Property & Liability Insurance	\$285,938	\$285,939
Advertising	1,000	1,000
Travel	1,500	1,500
Total	\$288,438	\$288,439

600 Supplies: Those items of an expendable nature which are purchased to maintain the buildings and grounds of the district. This includes fuel oil, natural gas, cleaning supplies, as well as other expendable items associated with maintenance.

	2021-2022	2022-2023
	Budget	Budget
General Supplies	\$22,300	\$22,300
Supplies – Grounds	92,000	92,000
Supplies – Buildings	412,670	423,670
Natural Gas	222,000	244,000
Electricity	734,000	807,000
Propane	20,000	20,000
Books/Periodicals	100	100
Total	\$1,503,070	\$1,609,070

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

SUPPORT SERVICES - 2000 SERIES

2600 OPERATING & MAINTENANCE OF PLANT SERVICES - continued

700 **Property:** Equipment that is required for maintaining the buildings and grounds.

	2021-2022	2022-2023
	Budget	Budget
Equipment – New	\$49,000	\$49,000
Equipment – Replacement	105,000	105,000
Total	\$154,000	\$154,000

800 **Other Objects:** Money budgeted for dues, fees, and memberships in professional organizations or associations.

	2021-2022	2022-2023
	Budget	Budget
Dues and Fees	\$26,500	\$26,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

SUPPORT SERVICES - 2000 SERIES

2700 STUDENT TRANSPORTATION SERVICES: Those activities concerned with the conveyance of students to and from school, as provided by state law, including trips between home and school and trips to school activities.

100 Salaries: Money budgeted for the Transportation Supervisor and the Secretary.

	2021-2022	2022-2023
	Budget	Budget
Secretarial/Clerical	\$46,600	\$48,500
Supervisor of Transportation	95,000	98,800
Total	\$141,600	\$147,300

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 35.26%) and Social Security (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, vision, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs.

	2021-2022	2022-2023
	Budget	Budget
Fringe Benefits	\$42,409	\$44,709
Social Security	10,832	11,268
Retirement	49,490	52,719
Other	922	834
Total	\$103,653	\$109,530

300 Purchased Professional Services: Those services provided by outside independent persons or firms with specialized knowledge or skills. The money budgeted in this account will provide for drivers' in-service and safety programs for students.

	2021-2022	2022-2023
	Budget	Budget
Professional Technical Services	\$2,000	\$2,000

400 Purchased Property Services: Those services provided by an outside agency, firm, or individual to operate, repair, or maintain equipment used in this area.

	2021-2022	2022-2023
	Budget	Budget
Repairs and Maintenance	\$2,500	\$2,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

SUPPORT SERVICES - 2000 SERIES

2700 STUDENT TRANSPORTATION SERVICES - continued

500 Other Purchased Services: Money budgeted to provide for contracted transportation services for the school district. Also included in this account is money for transportation of Special Education students through the Chester County Intermediate Unit, private contracts with parents, the fuel for the contracted fleet of busses, and the transportation (both in and out of district), meals, lodging, and associated expenses to staff members traveling on school district business.

	2021-2022	2022-2023
	Budget	Budget
Contracted Student Transportation	\$5,247,728	\$5,352,505
Liability Insurance	65,000	65,000
Travel	500	500
Total	\$5,247,728	\$5,418,005

600 Supplies: Those items of an expendable nature which are purchased for use in the transportation of the district's students.

	2021-2022	2022-2023
	Budget	Budget
General Supplies	\$5,000	\$5,000
Gasoline	29,395	29,395
Total	\$34,395	\$34,395

700 Property: Equipment that is required for maintaining the buildings and grounds.

	2021-2022	2022-2023
	Budget	Budget
Equipment – New	\$25,000	\$25,000

800 Other Objects: Money budgeted for dues, fees, and memberships in professional organizations or associations.

	2021-2022	2022-2023
	Budget	Budget
Dues and Fees	\$1,500	\$1,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

SUPPORT SERVICES - 2000 SERIES

2800 SUPPORT SERVICES - CENTRAL: Those activities, other than general administration, which support each of the other instructional and supporting programs. These activities include the Technology Department and the Human Resources Department.

100 Salary: Money budgeted for the Director of Human Resources, a secretary, the Director of Technology, Assistant to the Director of Technology, the Supervisor of Information Systems, and the technology support staff.

	2021-2022	2022-2023
	Budget	Budget
Administrative Salaries	\$262,986	\$288,827
Supervisors and Technicians	621,551	633,858
Secretarial/Clerical	69,000	78,000
Total	\$953,537	\$1,000,685

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 35.26%) and Social Security (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, vision, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs.

	2021-2022	2021-2022
	Budget	Budget
Fringe Benefits	\$224,155	\$224,155
Social Security	72,946	72,946
Retirement	333,261	333,261
Other	15,239	15,239
Total	\$645,601	\$645,601

300 Purchased Professional Services: Those services provided by outside independent persons or firms with specialized knowledge or skills. The money budgeted in this account will provide support for the software operated on the district's mainframe computer.

	2021-2022	2022-2023
	Budget	Budget
Professional Services-Human Resources	\$85,000	\$85,000
Technical Services-Information Systems	105,000	105,000
Total	\$190,000	\$190,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

SUPPORT SERVICES - 2000 SERIES

2800 SUPPORT SERVICES-CENTRAL - continued

500 Other Purchased Services: Money budgeted to provide district-wide dark fiber connection and internet access provided by ChescoNet.

	2021-2022	2022-2023
	Budget	Budget
District Landline Telephone Service	\$77,149	\$77,149
Postage	2,750	2,750
Internet Services	50,000	50,000
Mobile Phone Services	20,000	20,000
Advertising – Human Resources	5,100	5,100
Printing & Binding	1,000	1,000
Travel	14,500	14,500
Total	\$170,499	\$170,499

600 Supplies: Those items of an expendable nature which are purchased to support the data processing operation of the district.

	2021-2022	2021-2022
	Budget	Budget
General Supplies-Information Systems	\$99,000	\$99,000
General Supplies-Human Resources	2,000	2,000
General Supplies-Programming Services	1,000	1,000
Software Subscriptions & Licenses	291,678	291,678
Books and Periodicals	1,150	1,150
Total	\$394,828	\$394,828

700 Property: Money budgeted for equipment needed in the Technology Department, both new and replacement (servers, Hubs, and other district-wide needs).

	2021-2022	2021-2022
	Budget	Budget
Computers & Peripherals – New	\$461,500	\$461,500
Computers & Peripherals- Replacement	34,876	34,876
Total	\$496,376	\$496,376

800 Other Objects: Money budgeted for dues, fees, and memberships in professional organizations or associations, and payment for technology training courses.

	2021-2022	2022-2023
	Budget	Budget
Dues and Fees – Human Resources	\$2,000	\$2,000
Dues and Fees – Information Systems	\$1,500	\$1,500
Total	\$3,500	\$3,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

SUPPORT SERVICES - 2000 SERIES

2900 OTHER SUPPORT SERVICES: All other support services not classified elsewhere in the 2000 series. Amounts are withheld from the school district's Equalized Subsidy for Basic Education to support Chester County Intermediate Unit programs.

500 Other Purchased Services: This category contains the payment to the Chester County Intermediate Unit for its general administrative budgets, the Research Information Service, and the School Board In-Service Programs.

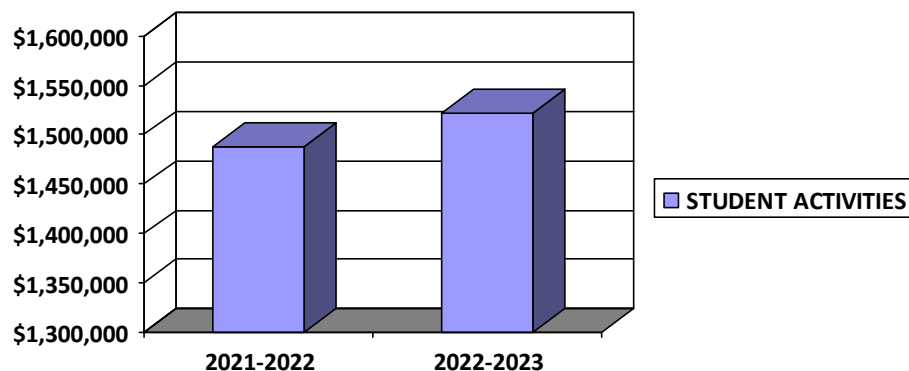
	2021-2022	2022-2023
	Budget	Budget
Chester County I.U. Core Budget	<u>\$37,551</u>	<u>\$37,551</u>
Total	\$37,551	\$37,551

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2022-2023**

OPERATION OF NON-INSTRUCTIONAL SERVICES – 3000 SERIES

ACCOUNT	BUDGET 2021-2022	BUDGET 2022-2023	PERCENT INCREASE/ DECREASE
3200 STUDENT ACTIVITIES	\$1,488,567	\$1,522,185	2.26%
TOTAL NON-INSTRUCTIONAL 3000 SERIES	\$1,488,567	\$1,522,185	2.26%

STUDENT ACTIVITIES: Those activities concerned with providing non-instructional services to students, staff and community. The activities providing these services include student activities, athletic programs, and community services programs. School sponsored activities, under the guidance and supervision of the school district's staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities normally supplement the regular instructional programs and include such activities as band and chorus. Also included are student activities that involve the athletic program that provides competition between schools. Community activities consist primarily of providing crossing guards at designated locations within the district.



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023
COMPARISON OF EXPENDITURES
OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

FUNCTION/ OBJECT		2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET	CHANGE OVER BUDGET	
DESCRIPTION					\$	%
<u>3200 STUDENT ACTIVITIES</u>						
100	Personnel Services-Salaries	\$ 679,048	\$ 752,430	\$ 795,340	\$ 42,910	5.70%
200	Personnel Services-Employee Benefits	277,560	338,405	311,389	(27,016)	-7.98%
300	Purchased Professional and Technical Services	90,921	121,601	108,500	(13,101)	-10.77%
400	Purchased Property Services	17288	1,000	1,000	0	0.00%
500	Other Purchased Services	51,100	132,964	144,964	12,000	9.02%
600	Supplies	66,450	84,770	93,595	8,825	10.41%
700	Property	48,958	19,111	29,111	10,000	52.33%
800	Other Objects	70,218	38,286	38,286	0	0.00%
TOTAL STUDENT ACTIVITIES		1,301,543	1,488,567	1,522,185	33,618	2.26%
3000 - TOTAL		<u>\$ 1,301,543</u>	<u>\$ 1,488,567</u>	<u>\$ 1,522,185</u>	<u>\$ 33,618</u>	<u>2.26%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

OPERATION OF NON-INSTRUCTIONAL SERVICES – 3000 SERIES

3200 STUDENT ACTIVITIES: School sponsored activities, under the guidance and supervision of the school district's staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech and debate. Student Activities also involves the athletic program which provides competition between schools.

100 Salaries: Money budgeted for the High School athletic director, band director, sponsors of classes and clubs, and money for referees and officials to work the inter-scholastic matches.

	2021-2022 Budget	2022-2023 Budget
High School Athletic Director	\$114,107	\$118,557
Co-Curricular Supplemental Contracts	199,781	211,781
Athletic Supplemental Contracts	404,797	429,897
Secretarial/Clerical	33,745	35,105
Total	\$752,430	\$795,340

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 35.26%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, vision, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs.

	2021-2022 Budget	2022-2023 Budget
Fringe Benefits	\$1,207	\$1,250
Social Security	60,236	53,158
Retirement	276,047	255,871
Other	915	1,110
Total	\$338,405	\$311,389

300 Purchased Professional Services: Those services provided by independent persons or firms with specialized skills or knowledge. This includes assemblies for students.

	2021-2022 Budget	2022-2023 Budget
Athletic Officials	\$41,768	\$41,768
Athletic Trainer	56,749	56,749
Security Services - Athletic Fields	7,000	7,000
Other Professional Services	16,084	2,983
Total	\$121,601	\$108,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

OPERATION OF NON-INSTRUCTIONAL SERVICES – 3000 SERIES

3200 STUDENT ACTIVITIES - continued

400 Purchased Property Services: Those services provided by an outside agency, firm, or individual to operate, repair, or maintain equipment owned or rented by the school district. The money budgeted in this account is to provide for equipment repair and reconditioning.

	2021-2022 Budget	2022-2023 Budget
Repairs and Maintenance	<u>\$1,000</u>	<u>\$1,000</u>

500 Other Purchased Services: Money budgeted to provide bus transportation to athletic and band events. Also money budgeted to provide transportation (both in and out of district), meals, lodging, and associated expenses to coaches and sponsors traveling on school district business and for printing expenses associated with student activities.

	2021-2022 Budget	2022-2023 Budget
Contracted Carriers - Co-Curricular	\$110,464	\$119,464
Liability Insurance	15,000	18,000
Travel	6,000	6,000
Security Services	1,000	1,000
Printing	500	500
Total	<u>\$132,964</u>	<u>\$144,964</u>

600 Supplies: All items of an expendable nature which are purchased for use in the student activities programs such as pencils, pens, paper, baseballs, athletic tape, books, etc.

	2021-2022 Budget	2022-2023 Budget
General Supplies - Co-Curricular	\$3,700	\$3,700
Supplies - Band/Orchestra	13,500	13,500
Supplies - Middle School Athletics	14,244	16,419
Supplies - High School Athletics	52,651	59,301
Books and Periodicals	675	675
Total	<u>\$84,770</u>	<u>\$93,595</u>

700 Property: Money budgeted for equipment needed in the student activities programs, both new and replacement.

	2021-2022 Budget	2022-2023 Budget
Equipment - New-Athletics	\$9,111	\$19,111
Equipment - New-Band	10,000	10,000
Total	<u>\$19,111</u>	<u>\$29,111</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

OPERATION OF NON-INSTRUCTIONAL SERVICES – 3000 SERIES

3200 STUDENT ACTIVITIES - continued

800 **Other Objects:** Money budgeted for dues, fees, and memberships in professional organizations or associations.

	2021-2022	2022-2023
	Budget	Budget
Fees - Co-Curricular	\$6,526	\$6,526
Fees - Middle School Athletics	8,759	8,759
Fees - High School Athletics	22,000	22,000
Other Expense - Middle School Athletics	1,001	1,001
Other Expense - High School Athletics	0	0
Total	\$38,286	\$38,286

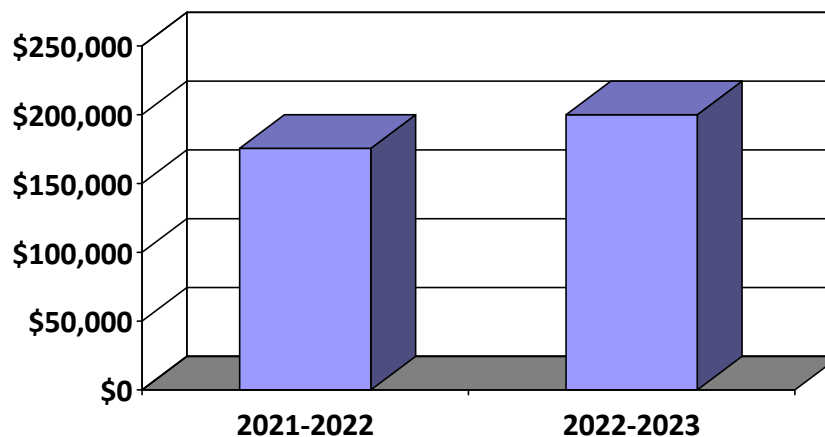
**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2022-2023**

FACILITIES ACQUISITION, CONSTRUCTION & IMPROVMENT SVCS. – 4000 SERIES

ACCOUNT	BUDGET 2021-2022	BUDGET 2022-2023	PERCENT INCREASE/ DECREASE
4600 EXISTING BUILDING IMPROVEMENT	\$175,000	\$200,000	14.29%
TOTAL FACILITIES 4000 SERIES	\$175,000	\$200,000	14.29%

FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES: Capital Facilities Acquisition, Construction and Improvements are capital expenditures incurred to purchase land, buildings, service systems and built-in equipment. Expenditures include the initial purchase of land and buildings; construction; remodeling, additions and improvements to buildings; installation, replacement or extension of service systems; and other build-in equipment, as well as improvement to sites, and activities related to all of the above.

FACILITIES IMPROVEMENT



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023
COMPARISON OF EXPENDITURES
FACILITIES ACQUISITION, CONSTRUCTION & IMPROVEMENT SVCS. - 4000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>4600 EXISTING BUILDING IMPROVEMENT</u>						
400	Purchased Property Services	\$ 129,914	\$ 175,000	\$ 200,000	\$ 25,000	14.29%
700	Property	4,071	0	0	0	0.00%
TOTAL EXISTING BUILDING IMPROVEMENT		<u>133,985</u>	<u>175,000</u>	<u>200,000</u>	<u>25,000</u>	<u>14.29%</u>
4000 - TOTAL		<u>\$ 133,985</u>	<u>\$ 175,000</u>	<u>\$ 200,000</u>	<u>\$ 25,000</u>	<u>14.29%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

**FACILITIES, ACQUISITION, CONSTRUCTION & IMPROVEMENT SVCS.
– 4000 SERIES**

4600 EXISTING BUILDING IMPROVEMENTS: Costs incurred to renovate or improve existing buildings, service systems and other build-in equipment. Capital expenditures include non-routine and extraordinary (or substantial) costs incurred to improve or maintain existing buildings.

400 Purchased Property Services: Money budgeted to fund projects identified in the long range plan for building and construction.

	2021-2022 Budget	2022-2023 Budget
Outside Maint.-Bldg. Improvements	<u>\$175,000</u>	<u>\$200,000</u>

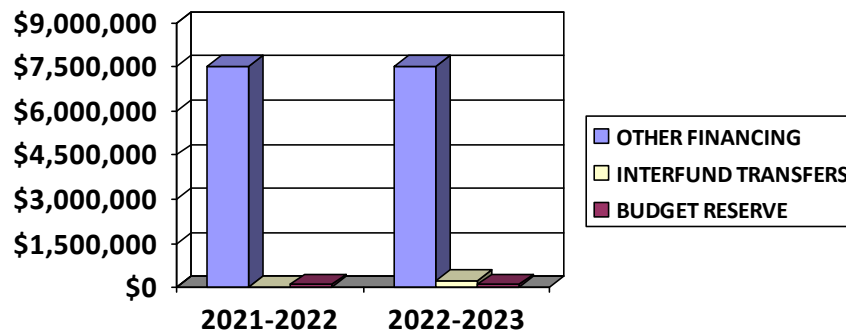
**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2022-2023**

OTHER EXPENDITURES & FINANCING USES – 5000 SERIES

ACCOUNT	BUDGET 2021-2022	BUDGET 2022-2023	PERCENT INCREASE/ DECREASE
5100 DEBT SERVICE/OTHER FINANCING USES	\$7,508,077	\$7,509,801	0.02%
5200 INTERFUND TRANSFERS	0	250,000	100.00%
5900 BUDGET RESERVE	90,000	90,000	0.00%
TOTAL OTHER EXP. & FINANCING USES- 5000 SERIES	\$7,598,077	\$7,849,801	3.31%

OTHER FINANCING: Expenditures or transfers of the General Fund not properly classified in the preceding functional areas that require budgetary and accounting controls. These expenditures include money budgeted to meet the school district debt service payments (for both principal and interest), refund of prior years taxes, and money set aside as budget reserve to meet unanticipated expenditures of the budget year. Expenditures may not be recorded against the Budget Reserve, only against the line items that appear throughout the functional appropriations. Whatever may be needed from the Budget Reserve may not be used until after transfer from the reserve to the appropriate function. Each such transfer requires the authorization of the Board of School Directors and may be made only during the last nine months of the fiscal year.

OTHER OUTLAYS



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023
COMPARISON OF EXPENDITURES
OTHER EXPENDITURES & FINANCING USES - 5000 SERIES**

FUNCTION/ OBJECT		DESCRIPTION	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET	CHANGE OVER BUDGET	
						\$	%
<u>5100 DEBT SERVICE/OTHER FINANCING USES</u>							
800	Serial Bonds-Interest		\$ 1,358,928	\$ 992,077	\$ 783,801	\$ (208,276)	-20.99%
900	Serial Bonds-Principal		15,815,000	6,516,000	6,726,000	210,000	3.22%
TOTAL DEBT SERVICE/OTHER FINANCING USES			17,173,928	7,508,077	7,509,801	1,724	0.02%
<u>5200 INTERFUND TRANSFERS</u>							
932	Capital Reserve Fund		9,372,732	0	250,000	250,000	100.00%
939	Cafeteria Fund		0	0	0	0	0.00%
TOTAL INTERFUND TRANSFERS			9,372,732	0	250,000	250,000	100.00%
<u>5900 BUDGETARY RESERVE</u>							
800	Budget Reserve		0	90,000	90,000	0	0.00%
TOTAL BUDGETARY RESERVE			0	90,000	90,000	0	0.00%
5000 - TOTAL			<u>\$ 26,546,660</u>	<u>\$ 7,598,077</u>	<u>\$ 7,849,801</u>	<u>\$ 251,724</u>	<u>3.31%</u>
TOTAL ALL FUNCTIONS			<u>\$102,482,683</u>	<u>\$90,236,352</u>	<u>\$94,304,631</u>	<u>\$ 4,068,279</u>	<u>4.51%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

OTHER EXPENDITURES & FINANCING USES – 5000 SERIES

5100 DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES: Servicing of the debt, including payments on general long-term debt, authority obligations and interest.

800 Other Objects: Expenditures for interest on notes, bonds, and lease-purchase payments.

	2021-2022	2022-2023
	<u>Budget</u>	<u>Budget</u>
2018 GOB Interest	\$108,512	\$97,575
2018A GOB Interest	301,595	301,482
2018AA GOB Interest	497,525	313,075
2020 GOB Interest	79,945	67,169
Bank Fees	4,500	4,500
Total	<u>\$992,077</u>	<u>\$783,801</u>

900 Other Use of Funds: Outlays from current funds to retire principle of debt service, serial bonds and loans on lease-purchase agreements.

	2021-2022	2022-2023
	<u>Budget</u>	<u>Budget</u>
2018 GOB Principal	\$425,000	\$450,000
2018A GOB Principal	5,000	5,000
2018AA GOB Principal	4,830,000	5,070,000
	1,256,000	1,201,000
Total	<u>\$6,516,000</u>	<u>\$6,726,000</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

OTHER EXPENDITURES & FINANCING USES – 5000 SERIES

5200 INTERFUND TRANSFERS: Included are transactions that withdraw money from one fund and place it in another without recourse.

930 Fund Transfers: Includes all interfund transfers of money.

	2021-2022 Budget	2022-2023 Budget
Capital Reserve	<u>\$0</u>	<u>\$250,000</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2022-2023**

OTHER EXPENDITURES & FINANCING USES – 5000 SERIES

5900 BUDGETARY RESERVE: This is not an expenditure function or account. It is strictly a budgetary account. In addition to the appropriations, it is a sound management practice to provide for operating contingencies through a budgetary reserve. Experience indicates that there are certain variables over which control is impossible regardless of the care with which the budget is prepared. These variables include unpredictable changes in the costs of goods and services, and the occurrences of events which are vaguely perceptible during the time of budget preparations, but which nevertheless, may require expenditures by the district during the year for which the budget is being prepared.

800 Other Objects: Money budgeted to this account will serve as a contingency when necessary funds will be transferred from this account of offset deficits.

	2021-2022	2022-2023
	Budget	Budget
Budgetary Reserve	<u>\$90,000</u>	<u>\$90,000</u>

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INFORMATIONAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023
FIVE YEAR COMPARISON OF REVENUES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET
6000 LOCAL SOURCES						
6111	Current Taxes - Real Estate	\$ 58,419,762	\$ 59,768,574	\$ 60,622,360	\$ 61,994,211	\$ 64,355,975
6112	Interim Taxes	468,408	593,037	761,053	450,000	600,000
6113	Utility Taxes	64,485	59,237	65,257	60,000	65,000
6151	Earned Income Tax	4,534,772	3,968,816	5,533,174	4,500,000	4,750,000
6153	Transfer Taxes	1,166,938	1,166,477	1,578,951	1,000,000	1,000,000
6411	Delinquent Taxes	2,032,321	1,372,252	2,001,167	1,352,000	1,352,000
6510	Investment Earnings	814,344	593,415	31,232	40,000	15,000
6710	Revenue from Athletic Admissions	20,752	23,126	0	25,000	25,000
6832	Federal IDEA Pass-Through Revenue	550,807	655,058	1,490,079	600,000	600,000
6910	Rentals	101,193	76,748	28,594	70,867	71,038
6920	Contributions and Donations	114,789	137,079	85,574	25,000	25,000
6940	Tuition from Patrons	22,075	10,020	3,500	17,500	17,500
6960	Services Provided Other Local Governments	123,475	113,697	0	95,000	95,000
6990	Refunds and Other Miscellaneous Revenue	95,390	77,173	83,161	70,000	70,000
TOTAL LOCAL SOURCES		68,529,511	68,614,707	72,284,103	70,299,578	73,041,513
7000 STATE SOURCES						
7110	Basic Education Funding	5,798,084	5,949,350	5,949,342	5,951,408	6,362,418
7160	Tuition for Orphans	20,558	25,238	6,498	0	0
7200	Other State Subsidies	2,116	3,188	4,020	0	0
7271	Special Education Funds for School-Aged Pupils	1,840,497	1,922,312	1,918,262	1,941,234	1,941,234
7310	Transportation (Public/Nonpublic)	1,399,877	1,400,222	1,349,457	1,300,000	1,300,000
7320	Rental & Sinking Fund Payments Reimbursement	511,954	500,678	455,797	496,542	502,609
7330	Health Services Reimbursement	84,121	82,383	81,347	83,000	80,000
7340	State Property Tax Reduction Allocation	1,439,156	1,456,490	1,458,019	1,476,813	1,797,652
7505	Ready to Learn Block Grant	400,617	400,617	400,617	400,617	400,617
7810	State Share of Social Security & Medicare Taxes	1,141,674	1,159,972	1,168,409	1,257,657	1,332,548
7820	State Share of Retirement Contributions	5,181,277	5,346,630	5,454,573	5,787,895	6,187,964
TOTAL STATE SOURCES		17,819,931	18,247,080	18,246,339	18,695,166	19,905,042
8000 FEDERAL SOURCES						
8512	IDEA - Part B	0	0	6,145	0	0
8514	Title I - Improving Academic Achievement	609,880	621,107	585,513	649,000	655,704
8515	Title II - Improving Teacher Quality	117,370	125,770	126,019	126,508	94,673
8516	Title III - Language Instruction for LEP Students	151,526	97,728	149,718	131,400	124,872
8517	Title IV - 21st Century Schools	40,802	45,183	40,644	44,700	48,264
8741	Elementary & Secondary School Emergency Relief Fund I	0	0	529,944	0	0
8743	Elementary & Secondary School Emergency Relief Fund II	0	0	303,208	0	350,586
8749	Other CARES Act Funding	0	0	238,886	0	0
8810	School-Based Access Medicaid Reimbursement	185,661	250,773	106,629	275,000	68,977
8820	Medical Asst. Reimb. For Admin. Claiming	18,187	17,815	20,116	15,000	15,000
TOTAL FEDERAL SOURCES		1,123,426	1,158,376	2,106,822	1,241,608	1,358,076
9000 OTHER SOURCES						
9120	Proceeds from Refunding Bonds	19,785,000	0	10,000,000	0	0
9130	Bond Premiums	842,574	0	0	0	0
9330	Capital Funds Project Transfers	0	0	0	0	0
9400	Sale of Capital Assets	7,560	4,200	8,325	0	0
TOTAL OTHER SOURCES		20,635,134	4,200	10,008,325	0	0
0000 OTHER APPROPRIATIONS						
0000	Fund Balance Appropriation	0	0	0	0	0
0000	Capital Projects Funds Transfers	0	0	0	0	0
TOTAL OTHER APPROPRIATIONS		0	0	0	0	0
TOTAL ALL REVENUES		\$108,108,002	\$ 88,024,363	\$102,645,588	\$ 90,236,352	\$ 94,304,631

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

FUNCTION/ OBJECT	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	\$ 18,569,359	\$ 19,058,473	\$ 18,946,407	\$ 19,443,718	\$ 20,842,938
200	Personnel Services-Employee Benefits	12,376,589	11,704,067	12,642,990	13,153,639	14,218,892
300	Purchased Professional and Technical Services	25,846	33,614	45,110	58,149	49,013
400	Purchased Property Services	2,089	1,548	1,100	3,500	3,500
500	Other Purchased Services	3,624,937	3,209,604	2,999,480	3,831,000	3,729,000
600	Supplies	578,160	457,604	528,739	412,337	440,754
700	Property	38,487	22,842	31,164	29,500	29,500
800	Other Objects	3,319	10,672	1,646	0	0
TOTAL REGULAR PROGRAMS		<u>35,218,786</u>	<u>34,498,424</u>	<u>35,196,638</u>	<u>36,931,843</u>	<u>39,313,597</u>
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	2,616,917	2,643,609	2,518,673	2,698,555	2,611,224
200	Personnel Services-Employee Benefits	1,762,796	1,570,606	1,633,092	1,751,418	1,756,630
300	Purchased Professional and Technical Services	4,320,071	4,101,510	3,583,077	5,402,751	5,481,992
400	Purchased Property Services	548	0	0	2,000	2,000
500	Other Purchased Services	3,017,372	2,511,826	2,252,868	2,776,977	2,731,977
600	Supplies	59,122	34,224	51,316	46,999	46,999
700	Property	-	1,098	11,984	20,000	20,000
800	Other Objects	0	0	0	4,500	4,500
TOTAL SPECIAL PROGRAMS		<u>11,776,826</u>	<u>10,862,874</u>	<u>10,051,009</u>	<u>12,703,200</u>	<u>12,655,322</u>
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,811,208	1,910,214	1,952,683	1,998,203	1,890,750
TOTAL VOCATIONAL PROGRAMS		<u>1,811,208</u>	<u>1,910,214</u>	<u>1,952,683</u>	<u>1,998,203</u>	<u>1,890,750</u>
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	52,641	56,860	36,620	0	0
200	Personnel Services-Employee Benefits	21,825	24,097	15,397	0	0
300	Purchased Professional and Technical Services	18,023	12,593	31,440	62,753	62,753
500	Other Purchased Services	66,940	97,713	49,490	111,930	156,930
600	Supplies	7,484	6,217	75,033	0	0
800	Other Objects	8,232	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS		<u>175,145</u>	<u>197,481</u>	<u>207,979</u>	<u>174,683</u>	<u>219,683</u>
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
300	Purchased Professional and Technical Services	0	1,074	777	0	0
TOTAL NONPUBLIC SCHOOL PROGRAMS		<u>0</u>	<u>1,074</u>	<u>777</u>	<u>0</u>	<u>0</u>
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	1,435,986	1,419,681	1,554,671	1,664,572	1,765,308
200	Personnel Services-Employee Benefits	962,637	843,568	990,615	1,105,649	1,173,613
300	Purchased Professional and Technical Services	215,983	236,299	275,139	301,900	453,177
500	Other Purchased Services	3,066	3,250	454	5,100	5,100
600	Supplies	12,487	9,780	2,625	14,000	14,000
700	Property	0	0	0	1,000	1,000
800	Other Objects	140	140	230	750	750
TOTAL SUPPORT SERVICES-STUDENTS		<u>2,630,299</u>	<u>2,512,718</u>	<u>2,823,734</u>	<u>3,092,971</u>	<u>3,412,948</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,205,442	1,289,870	1,346,968	1,514,387	1,555,895
200	Personnel Services-Employee Benefits	912,080	973,864	993,574	979,634	1,009,801
300	Purchased Professional and Technical Services	59,936	36,248	89,968	86,631	82,846
400	Purchased Property Services	2,382	5,091	1,104	3,800	3,800
500	Other Purchased Services	13,003	10,499	12,716	19,950	19,950
600	Supplies	300,583	474,898	732,950	648,155	642,155
700	Property	3,111	1,517	2,514	6,800	6,800
800	Other Objects	1,348	2,579	1,623	4,000	4,000
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		2,497,885	2,794,565	3,181,418	3,263,357	3,325,247
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,562,895	2,531,883	2,583,672	2,606,727	2,762,696
200	Personnel Services-Employee Benefits	1,482,164	1,363,250	1,534,279	1,589,939	1,719,095
300	Purchased Professional and Technical Services	243,986	268,029	311,283	323,902	371,350
500	Other Purchased Services	168,210	156,266	150,918	195,325	195,325
600	Supplies	23,312	17,090	35,664	69,450	67,850
700	Property	0	9,842	8,726	9,000	9,000
800	Other Objects	312,395	36,379	136,444	65,700	65,700
TOTAL SUPPORT SERVICES-ADMINISTRATION		4,792,962	4,382,739	4,760,986	4,860,043	5,191,016
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	507,383	517,607	597,727	527,775	583,476
200	Personnel Services-Employee Benefits	306,638	288,798	358,764	335,380	393,927
300	Purchased Professional and Technical Services	13,952	8,657	955	12,860	12,860
400	Purchased Property Services	0	0	229	0	0
500	Other Purchased Services	14,820	12,613	657	27,800	27,800
600	Supplies	22,722	22,510	20,896	27,200	27,200
TOTAL SUPPORT SERVICES-PUPIL HEALTH		865,515	850,186	979,228	931,015	1,045,263
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	633,774	641,870	649,442	686,912	711,226
200	Personnel Services-Employee Benefits	329,045	317,538	328,148	364,905	384,057
300	Purchased Professional and Technical Services	33,904	42,056	43,365	60,522	60,522
500	Other Purchased Services	9,531	4,988	5,606	9,250	9,250
600	Supplies	5,086	3,130	5,269	13,000	13,000
800	Other Objects	109,238	75,378	107,175	87,375	92,375
TOTAL SUPPORT SERVICES-BUSINESS		1,120,578	1,084,961	1,139,005	1,221,964	1,270,430
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	2,179,891	2,097,073	2,034,698	2,228,789	2,322,965
200	Personnel Services-Employee Benefits	1,537,583	1,434,683	1,593,135	1,769,458	1,848,842
300	Purchased Professional and Technical Services	183,241	173,376	137,883	181,500	181,500
400	Purchased Property Services	1,333,563	993,376	905,397	1,195,407	1,195,407
500	Other Purchased Services	253,065	225,030	235,077	288,438	288,439
600	Supplies	1,409,093	1,205,203	1,367,704	1,503,070	1,609,070
700	Property	125,184	109,379	114,354	154,000	154,000
800	Other Objects	21,892	3,350	7,348	26,500	26,500
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		7,043,512	6,241,470	6,395,597	7,347,162	7,626,723

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	131,444	136,774	143,267	141,600	147,300
200	Personnel Services-Employee Benefits	94,911	87,933	99,777	103,653	109,530
300	Purchased Professional and Technical Services	27,705	8,790	12,175	2,000	2,000
400	Purchased Property Services	5,614	6,519	2,975	2,500	2,500
500	Other Purchased Services	4,832,768	4,372,733	4,195,358	5,247,727	5,418,005
600	Supplies	29,976	22,794	24,566	34,395	34,395
700	Property	1,239	0	0	25,000	25,000
800	Other Objects	2,953	706	1,064	1,500	1,500
TOTAL STUDENT TRANSPORTATION		<u>5,126,610</u>	<u>4,636,249</u>	<u>4,479,182</u>	<u>5,558,375</u>	<u>5,740,230</u>
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	786,833	812,377	857,365	953,537	1,000,685
200	Personnel Services-Employee Benefits	582,954	539,953	558,592	645,601	684,297
300	Purchased Professional and Technical Services	55,441	64,203	111,054	190,000	190,000
400	Purchased Property Services	(5,544)	(772)	15,387	0	0
500	Other Purchased Services	188,369	170,638	286,271	170,499	170,499
600	Supplies	338,924	336,481	417,972	394,828	408,528
700	Property	377,003	357,386	1,049,178	496,376	546,376
800	Other Objects	1,389	1,810	2,520	3,500	3,500
TOTAL SUPPORT SERVICES-CENTRAL		<u>2,325,369</u>	<u>2,282,075</u>	<u>3,298,340</u>	<u>2,854,341</u>	<u>3,003,885</u>
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	<u>34,623</u>	<u>34,182</u>	<u>33,918</u>	<u>37,551</u>	<u>37,551</u>
TOTAL OTHER SUPPORT SERVICES		<u>34,623</u>	<u>34,182</u>	<u>33,918</u>	<u>37,551</u>	<u>37,551</u>
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
100	Personnel Services-Salaries	759,705	754,221	679,048	752,430	795,340
200	Personnel Services-Employee Benefits	321,787	307,586	277,560	338,405	311,389
300	Purchased Professional and Technical Services	107,816	90,386	90,921	121,601	108,500
400	Purchased Property Services	1,620	163	17,288	1,000	1,000
500	Other Purchased Services	120,211	88,433	51,100	132,964	144,964
600	Supplies	119,365	116,317	66,450	84,770	93,595
700	Property	28,503	102,955	48,958	19,111	29,111
800	Other Objects	65,318	65,871	70,218	38,286	38,286
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES		<u>1,524,325</u>	<u>1,525,931</u>	<u>1,301,543</u>	<u>1,488,567</u>	<u>1,522,185</u>
<u>4000 FACILITIES ACQ., CONST. & IMPROV. SERVICES</u>						
400	Purchased Property Services	117,090	226,027	129,914	175,000	200,000
700	Property	<u>4,516</u>	<u>0</u>	<u>4,071</u>	<u>0</u>	<u>0</u>
TOTAL FACILITIES ACQ., CONST. & IMPROV. SERVICES		<u>121,606</u>	<u>226,027</u>	<u>133,985</u>	<u>175,000</u>	<u>200,000</u>
<u>5100 OTHER EXPENDITURES & FINANCING USES</u>						
800	Serial Bonds-Interest	1,584,518	1,506,736	1,358,928	992,077	783,801
900	Serial Bonds-Principal	25,930,000	6,015,000	15,815,000	6,516,000	6,726,000
930	Fund Transfers	3,393,081	6,622,782	9,372,732	0	250,000
TOTAL OTHER EXPENDITURES & FINANCING USES		<u>30,907,599</u>	<u>14,144,518</u>	<u>26,546,660</u>	<u>7,508,077</u>	<u>7,759,801</u>
<u>5900 BUDGETARY RESERVE</u>						
800	Budget Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>90,000</u>	<u>90,000</u>
TOTAL BUDGETARY RESERVE		<u>0</u>	<u>0</u>	<u>0</u>	<u>90,000</u>	<u>90,000</u>
TOTAL ALL FUNCTIONS		<u><u>\$107,972,848</u></u>	<u><u>\$ 88,185,687</u></u>	<u><u>\$ 102,482,683</u></u>	<u><u>\$ 90,236,352</u></u>	<u><u>\$ 94,304,631</u></u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2022-2023
FIVE YEAR COMPARISON OF EXPENDITURES BY OBJECT**

OBJECT DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET
100 Salaries	\$ 31,442,270	\$ 31,960,299	\$ 31,948,560	\$33,219,002	\$ 35,099,053
200 Employee Benefits	20,691,009	19,455,942	21,025,923	22,137,681	23,610,073
300 Purchased Prof. Svcs.	5,305,904	5,076,835	4,733,147	6,804,569	7,056,513
400 Purchased Property Svcs.	1,457,362	1,231,952	1,073,394	1,383,207	1,408,207
500 Other Purchased Svcs.	14,158,123	12,807,989	12,226,596	14,852,714	14,825,540
600 Supplies	2,906,314	2,706,249	3,329,185	3,248,204	3,397,546
700 Property	578,043	605,019	1,270,950	760,787	820,787
800 Other Objects	2,110,742	1,703,621	1,687,197	1,314,188	1,110,912
900 Other Financing Uses	29,323,081	12,637,782	25,187,732	6,516,000	6,976,000
TOTAL ALL OBJECTS	<u>\$107,972,848</u>	<u>\$ 88,185,687</u>	<u>\$ 102,482,683</u>	<u>\$90,236,352</u>	<u>\$ 94,304,631</u>

FIVE YEAR COMPARISON OF BENEFITS EXPENDITURES BY OBJECT

OBJECT DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET
213 Life Insurance	\$ 26,908	\$ 24,931	\$ 25,594	\$ 29,020	\$ 29,463
214 Income Protection Ins.	55,445	55,578	55,618	65,735	66,351
215 Eye Care Insurance	88,060	82,924	79,116	86,371	89,497
220 Social Security Contrib.	2,321,090	2,365,216	2,360,322	2,522,812	2,665,096
230 PSERS Retirement Contrib.	10,381,473	10,795,252	10,871,010	11,610,041	12,378,776
240 Tuition Reimbursement	302,504	316,479	216,828	280,000	280,000
250 Unemployment Comp.	3,550	22,076	20,040	35,914	35,668
260 Workers' Compensation	111,879	141,681	108,463	174,649	159,738
271 Self-Insurance Medical Ben.	5,196,787	3,998,691	5,097,568	5,286,435	5,935,684
272 Self-Insurance Dental Ben.	416,095	327,466	437,531	443,854	464,650
276 Self-Insurance Prescription Ben.	1,787,218	1,325,648	1,753,836	1,522,853	1,425,152
290 Other Current Employee Benefits	0	0	0	80,000	80,000
TOTAL ALL BENEFITS	<u>\$ 20,691,009</u>	<u>\$ 19,455,942</u>	<u>\$ 21,025,923</u>	<u>\$22,137,681</u>	<u>\$ 23,610,073</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2022-2023**

Historical Analysis of Millage Rate

<u>Year</u>	<u>Millage Rate</u>	<u>Inc. %</u>
2013-14	27.4520	2.70%
2014-15	27.9406	1.78%
2015-16	28.6017	2.37%
2016-17	29.2408	2.23%
2017-18	29.8789	2.18%
2018-19	30.4479	1.90%
2019-20	30.9497	1.65%
2020-21	31.4852	1.74%
2021-22	31.8707	1.23%
2022-23	32.4358	1.78%

Historical Analysis of Real Estate Tax Levy

<u>Year</u>	<u>R.E. Tax Levy</u>	<u>Inc. \$</u>
2013-14	\$54,900,658	\$1,189,428
2014-15	\$55,967,642	\$1,066,984
2015-16	\$57,433,695	\$1,466,053
2016-17	\$58,987,312	\$1,553,617
2017-18	\$60,397,697	\$1,410,385
2018-19	\$61,721,598	\$1,323,901
2019-20	\$63,020,293	\$1,298,695
2020-21	\$64,626,810	\$1,606,517
2021-22	\$65,772,979	\$1,146,169
2022-23	\$68,553,076	\$2,780,097

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2022-2023**

Real Estate Tax Collections Analysis

<u>Year</u>	<u>Assessment</u>	<u>Millage</u>	<u>Levied</u>	<u>Percentage</u>	<u>Collections</u>
2012-13	2,009,376,240	26.7303	53,711,230	95.8%	51,435,809
2013-14	1,999,878,260	27.4520	54,900,658	96.4%	52,901,560
2014-15	2,003,093,785	27.9406	55,967,642	95.8%	53,603,904
2015-16	2,008,051,785	28.6017	57,433,695	96.4%	55,346,528
2016-17	2,017,294,755	29.2408	58,987,312	96.4%	56,867,002
2017-18	2,021,416,348	29.8789	60,397,697	96.1%	58,045,440
2018-19	2,027,121,658	30.4479	61,721,598	97.0%	59,858,918
2019-20	2,036,216,608	30.9497	63,020,293	97.2%	61,225,064
2020-21	2,052,609,168	31.4852	64,626,810	96.1%	62,080,379
2021-22	2,063,744,398	31.8707	65,772,979	97.0%	63,802,180
2022-23	2,113,500,400	32.4358	68,553,076	96.5%	66,153,627

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2022-2023**

Historical Analysis of Real Estate Assessments

<u>Year</u>	<u>Assessment</u>	<u>Inc. %</u>
2013-14	1,999,878,260	-0.5%
2014-15	2,003,093,785	0.2%
2015-16	2,008,051,785	0.2%
2016-17	2,017,294,755	0.5%
2017-18	2,021,416,348	0.2%
2018-19	2,027,121,658	0.3%
2019-20	2,036,216,608	0.4%
2020-21	2,052,609,168	0.8%
2021-22	2,063,744,398	0.5%
2022-23	2,113,500,400	2.4%

Historical Analysis of STEB Market Values

<u>Year</u>	<u>STEB Market Value</u>	<u>Inc. %</u>
2013-14	2,802,080,424	-0.1%
2014-15	2,879,784,150	2.8%
2015-16	2,887,769,813	0.28%
2016-17	3,000,073,553	3.89%
2017-18	3,006,515,679	0.21%
2018-19	3,119,150,575	3.75%
2019-20	3,138,030,452	0.61%
2020-21	3,270,577,207	4.22%
2021-22	3,288,525,492	0.55%
2022-23	TBA	

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2022-2023**

Tax Duplicate Assessment Analysis by Property Classification

<u>Classification</u>	<u>Kennett Boro</u>	<u>Parcels</u>	<u>New Garden Twp.</u>	<u>Parcels</u>
Residential	175,754,190	1,443	638,599,260	3,234
Agriculture	0	0	5,368,140	19
Industrial	1,287,400	5	19,938,110	16
Commercial	74,114,159	212	147,240,215	330
Act 319/515	1,330,250	41	10,085,011	291
Mobile Homes	0	0	2,126,290	116
Total	252,485,999	1,701	823,357,026	4,006

<u>Classification</u>	<u>Kennett Twp.</u>	<u>Parcels</u>	<u>Independent No. 1</u>	<u>Parcels</u>
Residential	660,531,790	2,805	125,240,790	693
Agriculture	8,623,770	29	272,650	1
Industrial	9,099,160	8	2,401,970	3
Commercial	143,996,110	160	76,032,160	59
Act 319/515	9,161,885	241	2,017,830	57
Mobile Homes	279,260	14	0	0
Total	831,691,975	3,257	205,965,400	813

<u>Classification</u>	<u>Total District</u>	<u>Parcels</u>
Residential	1,600,126,030	8,175
Agriculture	14,264,560	49
Industrial	32,726,640	32
Commercial	441,382,644	761
Act 319/515	22,594,976	630
Mobile Homes	2,405,550	130
Total	2,113,500,400	9,777

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2022-2023**

Tax Duplicate Analysis by Municipality

<u>Year</u>	<u>Kennett Boro</u>	<u>Inc. %</u>	<u>New Garden Twp.</u>	<u>Inc. %</u>
2013-14	224,608,420	0.28%	811,191,290	-1.18%
2014-15	224,330,680	-0.12%	809,254,940	-0.24%
2015-16	229,229,340	2.18%	806,699,380	-0.32%
2016-17	236,881,400	3.34%	806,174,520	-0.07%
2017-18	239,730,730	1.20%	803,603,783	-0.32%
2018-19	242,369,110	1.10%	804,890,133	0.16%
2019-20	246,999,750	1.91%	805,670,513	0.10%
2020-21	249,256,530	0.91%	810,500,863	0.60%
2021-22	250,284,960	0.41%	812,900,833	0.30%
2022-23	252,485,999	0.88%	823,357,026	1.29%

<u>Year</u>	<u>Kennett Twp.</u>	<u>Inc. %</u>	<u>Independent No. 1</u>	<u>Inc. %</u>
2013-14	787,919,640	-0.19%	176,158,910	0.60%
2014-15	785,571,125	-0.30%	183,937,040	4.42%
2015-16	786,937,545	0.17%	185,185,520	0.68%
2016-17	791,706,335	0.61%	182,532,500	-1.43%
2017-18	796,018,565	0.54%	182,063,270	-0.26%
2018-19	798,278,135	0.28%	181,584,280	-0.26%
2019-20	802,099,205	0.48%	181,447,140	-0.08%
2020-21	807,507,295	0.67%	185,344,480	2.15%
2021-22	809,305,765	0.22%	191,252,840	3.19%
2022-23	831,691,975	2.77%	205,965,400	7.69%

<u>Year</u>	<u>Total District</u>	<u>Inc. %</u>
2013-14	1,999,878,260	-0.47%
2014-15	2,003,093,785	0.16%
2015-16	2,008,051,785	0.25%
2016-17	2,017,294,755	0.46%
2017-18	2,021,416,348	0.20%
2018-19	2,027,121,658	0.28%
2019-20	2,036,216,608	0.45%
2020-21	2,052,609,168	0.81%
2021-22	2,063,744,398	0.54%
2022-23	2,113,500,400	2.41%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2022-2023**

Principal Taxpayers

<u>Owner</u>	<u>Township</u>	<u>Type of Property</u>	<u>2022 Assessment</u>
Kendal Crosslands Communities	Kennett Twp.	Retirement Community	\$27,910,400
Hreg Kennett Square LLC	Kennett Twp.	Luxury Apartments	15,902,350
East Marlboro Associates	Independent No. 1	Retail Shopping Center	13,725,000
Marlborough Associates LP	Independent No. 1	Retail Shopping Center	10,155,200
Peco Energy Co	Kennett Twp.	Commercial Offices	9,953,930
Exelon Generation Co LLC	Kennett Twp.	Commercial Offices	9,529,740
Oppy Property LP	New Garden Twp.	Commercial Offices	8,420,470
Modern Mushroom Farms	New Garden Twp.	Agriculture	8,246,170
State Street Associates	Kennett Borough	Professional Offices	7,773,330
350 Scarlett Group	New Garden Twp.	Retail Shopping Center	7,695,000
Total			\$119,311,590

Common Level Ratio

<u>Year</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Common Level Ratio</u>
2013	2,802,080,424	1,999,878,260	57.70%
2014	2,879,784,150	2,003,093,785	55.40%
2015	2,887,769,813	2,008,051,785	53.80%
2016	3,000,073,544	2,017,294,755	53.00%
2017	3,006,515,679	2,021,416,348	51.30%
2018	3,119,150,575	2,027,121,658	49.30%
2019	3,138,030,452	2,036,216,608	47.00%
2020	3,270,577,207	2,052,609,168	45.00%
2021	3,288,525,492	2,063,744,398	39.50%
2022	TBA	2,113,500,400	TBA

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2022-2023**

Average Residential Assessment

<u>Municipality</u>	<u>Residential Assessment</u>	<u>Parcels</u>	<u>Average Resident</u>
Kennett Boro	\$177,084,440	1,484	\$119,329
New Garden Twp.	650,810,561	3,641	178,745
Kennett Twp.	669,972,935	3,060	218,945
<u>Independent No. 1</u>	<u>127,258,620</u>	<u>750</u>	<u>169,678</u>
Total	\$1,625,126,556	8,935	\$181,883

2022-23 Average Homeowner Assessment \$181,883

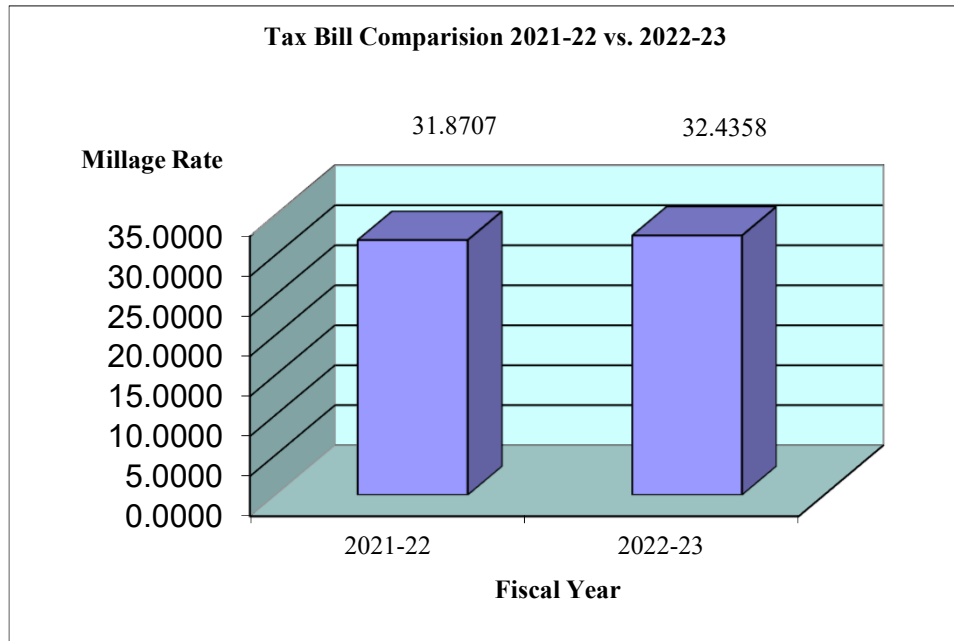
Tax Bill Calculation:

Base Bill @ 2021-22 Millage (31.8707) 5,797

2022-23 Millage Increase @ .5651 Mills 103

(Total Millage 2022-23 = 32.4358 Mills)

Total Average Tax Bill 2022-23 \$5,900



**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2022-2023**

Property Tax Reference Table

Assessed Property Value	2021-2022 Property Tax	2022-2023 Property Tax	Tax Increase
100,000	3,187	3,244	57
125,000	3,984	4,054	71
150,000	4,781	4,865	85
175,000	5,577	5,676	99
181,883	5,797	5,900	103
200,000	6,374	6,487	113
225,000	7,171	7,298	127
250,000	7,968	8,109	141
275,000	8,764	8,920	155
300,000	9,561	9,731	170
325,000	10,358	10,542	184
350,000	11,155	11,353	198
375,000	11,952	12,163	212
400,000	12,748	12,974	226
425,000	13,545	13,785	240
450,000	14,342	14,596	254
475,000	15,139	15,407	268
500,000	15,935	16,218	283
525,000	16,732	17,029	297
550,000	17,529	17,840	311
575,000	18,326	18,651	325
600,000	19,122	19,461	339
625,000	19,919	20,272	353
650,000	20,716	21,083	367
675,000	21,513	21,894	381
700,000	22,309	22,705	396
725,000	23,106	23,516	410
750,000	23,903	24,327	424
775,000	24,700	25,138	438
800,000	25,497	25,949	452
825,000	26,293	26,760	466
850,000	27,090	27,570	480
875,000	27,887	28,381	494
900,000	28,684	29,192	509
925,000	29,480	30,003	523
950,000	30,277	30,814	537
975,000	31,074	31,625	551
1,000,000	31,871	32,436	565

Real Estate Tax Millage Rate	
2021-2022	31.8707
2022-2023	32.4358

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2022-2023**

DEMOGRAPHICS STATISTICS

<u>YEAR</u>	Enrollment				<u>Student</u>	<u>Percent</u>
	<u>Elementary</u>	<u>Middle School</u>	<u>High School</u>	<u>District</u>	<u>Increase</u>	<u>Increase</u>
2013-14	1,968	1,016	1,252	4,236	-43	-1.00%
2014-15	1,965	979	1,263	4,207	-29	-0.68%
2015-16	1,877	1,009	1,286	4,172	-35	-0.83%
2016-17	1,851	1,010	1,289	4,150	-22	-0.53%
2017-18	1,786	1,056	1,334	4,176	26	0.63%
2018-19	1,788	1,012	1,345	4,145	-31	-0.74%
2019-20	1,788	1,006	1,362	4,156	11	0.27%
2020-21	1,714	911	1,387	4,012	-144	-3.46%
2021-22 *	1,712	921	1,336	3,969	-43	-1.07%
2022-23 **	1,665	932	1,307	3,904	-65	-1.64%

* Actual enrollment as of September 2021

** Projection model using historical retention ratios provide by Pennsylvania Department of Education

<p style="text-align: center;">Enrollment figures exclude students enrolled in Charter Schools, Cyber Charter Schools and out-of-district Special Education educational facilities.</p>
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**KENNETT CONSOLIDATED SCHOOL DISTRICT
2022-2023 BUILDING ALLOCATIONS**

<u>SCHOOL</u>	<u>PROJECTED 2022-2023 ENROLLMENT</u>	<u>WEIGHTING FACTOR</u>	<u>WEIGHTED ENROLLMENT</u>	<u>2022-2023 APPROPRIATION</u>
<u>KINDERGARTEN CENTER</u>				
Kindergarten	<u>256</u>	<u>1.00</u>	<u>256.00</u>	
Total (K)	256		256.00	\$40,545
			Special Request	\$0
			Copier Allowance	<u>\$21,000</u>
			TOTAL ALLOCATION	\$61,545
<u>BANCROFT</u>				
Grades 1 - 5	<u>400</u>	<u>1.00</u>	<u>400.00</u>	
Total (1-5)	400		400.00	\$63,352
			Special Request	\$0
			Copier Allowance	<u>\$29,000</u>
			TOTAL ALLOCATION	\$92,352
<u>GREENWOOD</u>				
Grades 1 - 5	<u>558</u>	<u>1.00</u>	<u>558.00</u>	
Total (1-5)	558		558.00	\$88,376
			Special Request	\$0
			Copier Allowance	<u>\$32,000</u>
			TOTAL ALLOCATION	\$120,376
<u>NEW GARDEN</u>				
Grades 1 - 5	<u>498</u>	<u>1.00</u>	<u>498.00</u>	
Total (1-5)	498		498.00	\$78,873
			Special Request	\$0
			Copier Allowance	<u>\$29,000</u>
			TOTAL ALLOCATION	\$107,873
<u>MIDDLE SCHOOL</u>				
Grade 6	287	1.00	287.00	\$45,455
Grades 7- 8	<u>634</u>	<u>1.45</u>	<u>919.30</u>	\$145,599
Total (6-8)	921		1,206.30	
			Special Request	\$0
			Copier Allowance	<u>\$50,000</u>
			TOTAL ALLOCATION	\$241,054
<u>HIGH SCHOOL</u>				
Grades 9 - 12	1336	1.70	2,271.20	\$359,713
			Special Request	\$0
			Copier Allowance	<u>\$65,000</u>
			TOTAL ALLOCATION	\$424,713
<hr/>				
Elementary	1,999		1,999.00	\$427,602
Secondary	<u>1,970</u>		<u>3,190.50</u>	<u>\$620,311</u>
Grand Total	3,969		5,189.50	\$1,047,913
Per Student Allocation \$158.38			Previous Year's Allocation	<u>\$1,021,496</u>
			Appropriation Decrease	\$26,417
			Percentage Decrease	2.6%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2022-2023**

Debt Service Schedule

<u>Description</u>		<u>8/15/2022</u>	<u>10/1/2022</u>	<u>11/15/2022</u>	<u>2/15/2023</u>	<u>4/1/2023</u>	<u>5/15/2023</u>	<u>Totals</u>
2018 General Obligation Bonds	Principal		450,000			0		450,000
Issue: \$4,565,000	Interest		51,600			45,975		97,575
	Bank Fees		500			500		1,000
2018A General Obligation Bonds	Principal		5,000			0		5,000
Issue: \$6,860,000	Interest		150,770			150,712		301,482
	Bank Fees		500			500		1,000
2018AA General Obligation Bonds	Principal				5,070,000			5,070,000
Issue: \$19,785,000	Interest	156,537			156,538			313,075
	Bank Fees	500			500			1,000
2020 General Obligation Bonds	Principal			1,201,000			0	1,201,000
Issue: \$10,000,000	Interest			36,707			30,462	67,169
	Bank Fees			750			750	1,500
Total								\$7,509,801

General Fund Totals by Accounting Codes:

General Obligation Bond Principal	\$6,726,000
General Obligation Bond Interest	\$783,801

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2022-2023**

Outstanding Debt Service Schedule

	2018	2018	2018	2020	
		Series A	Series AA		Annual
<u>Fiscal Year</u>	<u>\$4,565,000</u>	<u>\$6,860,000</u>	<u>\$19,785,000</u>	<u>\$10,000,000</u>	<u>Debt Service</u>
2022-23	547,575	306,483	5,383,075	1,268,168	7,505,301
2023-24	668,175	2,892,788	3,534,100	132,549	7,227,612
2024-25	735,900	4,297,075		2,162,046	7,195,021
2025-26	610,900			3,664,959	4,275,859
2026-27	622,200				622,200
TOTALS	\$3,184,750	\$7,496,345	\$8,917,175	\$7,227,722	\$26,825,992

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2022-2023**

SCHOLASTIC APTITUDE TEST (SAT) MEAN SCORES

<u>Kennett High School</u>	<u>Reading</u>	<u>Math</u>	<u>Combined</u>
2012	516	520	1036
2013	509	531	1040
2014	533	536	1069
2015	524	524	1048
2016	536	541	1077
2017	581	568	1149
2018	572	575	1147
2019	577	574	1151
2020	570	571	1141
2021	598	612	1210

<u>National</u>	<u>Reading</u>	<u>Math</u>	<u>Combined</u>
2012	491	505	996
2013	496	514	1000
2014	497	513	1010
2015	495	511	1006
2016	494	508	1002
2017	533	527	1060
2018	536	531	1067
2019	531	528	1059
2020	528	523	1051
2021	533	528	1060