

KENNETT

CONSOLIDATED SCHOOL DISTRICT

General Operating Budget

Fiscal Year 2021-2022

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2021-2022**

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SALARIES AND BENEFITS

Attached and made part of this document June 14, 2021
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 2021-2022**

ORGANIZATION

BOARD OF SCHOOL DIRECTORS

Joseph Meola, President

Victoria Gehrt, Vice President

Michael Finnegan, Treasurer

Ryan Bowers

William Brown

Lenda Carrillo

David Kronenberg

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

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2021-2022**

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 2021-2022**

CONSULTANTS AND ADVISORS

AUDIT FIRM

Barbacane, Thornton & Company
Certified Public Accountants
20 Springer Building
3411 Silverside Road
Wilmington, DE 19810

SOLICITOR

John R. Merrick
Attorney At Law
117 South Broad Street
Kennett Square, PA 19348

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 2021-2022

| | |
|----------------------|--|
| September 30, 2020 | PDE publishes the Act 1 index (3.0% for 2021-2022) |
| October 5, 2020 | Finance Committee Meeting – MDLKC, 7:00 PM <ul style="list-style-type: none"> • Budget Time Line • Student Enrollment Projections |
| November 2, 2020 | Finance Committee Meeting - MDLKC, 7:00 PM <ul style="list-style-type: none"> • Independent Auditor’s Report for the Year Ended June 2020 • Debt Service Schedules • Building Allocations • Homestead Mailings |
| November 16, 2020 | Draft salary and benefit projections for existing staff pending release of PSERS rates and “first look” rates from Reschini Group |
| December 14, 2020 | Finance Committee Meeting - MDLKC, 7:00 PM <ul style="list-style-type: none"> • Salaries and Benefits • Revenues • Charter School Tuition |
| December 15, 2020 | 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 Assistant to the Superintendent - Business Affairs Initial planning, itemizing and prioritizing budgetary appropriations by principals and administrators Staffing requests, special request forms, and administrators’ budgets due to Assistant to the Superintendent - Business Affairs |
| December 15, 2020 | Board to certify to the PDE the total amount of tax credits due pursuant to the Sterling Act provisions |
| December 15-30, 2020 | Budget planning conferences for administrative team to prioritize special request items, district-wide initiatives, and staffing requests |
| December 30, 2020 | Mail annual Homestead/Farmstead notice |
| January 4, 2021 | Finance Committee Meeting – MDLKC, 7:00 PM <ul style="list-style-type: none"> • Draft Preliminary Budget • Estimated Tax Rates |
| January 19, 2021 | Deadline for preliminary 2021-2022 budget to go on display Chief Financial Officer budgets the revenue and calculates the tax millage rate required to fund the 2021-2022 budget |
| January 29, 2021 | 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 2021-2022**

| | |
|-------------------|--|
| February 1, 2021 | Finance Committee Meeting - MDLKC, 7:00 PM <ul style="list-style-type: none"> • Long Range Plan for Facilities |
| February 8, 2021 | Review and adopt the preliminary 2021-2022 budget and tentative tax rates |
| February 22, 2021 | Submit proposed tax increase to PDE |
| February 25, 2021 | Advertise referendum exception if applicable |
| March 1, 2021 | Finance Committee Meeting – MDLKC, 7:00 PM <ul style="list-style-type: none"> • Commonwealth Budget • State Revenues Revised • Long Range Plan for Technology |
| March 4, 2021 | PDE informs districts if proposed tax increase complies with or exceeds the index Submit exception filings to the court or PDE |
| March 24, 2021 | Court/PDE to rule and inform districts if exceptions have been granted or denied |
| April 5, 2021 | Finance Committee Meeting - MDLKC, 7:00 PM |
| April 12, 2021 | Adopt the 2021-2022 proposed final budget Certification of Use of PDE-2028 to PDE PDE-2028 available for public inspection |
| April 15, 2021 | PDE certifies amount of funds available in the property tax relief fund |
| May 1, 2021 | PDE notifies districts of property tax relief allocation Chester County submits Homestead/Farmstead report to district |
| May 3, 2021 | Finance Committee Meeting - MDLKC, 7:00 PM |
| May 25, 2021 | Final budget on form PDE-2028 available for public inspection |
| June 4, 2021 | Give public notice of intent to adopt final budget |
| June 7, 2021 | Finance Committee Meeting - MDLKC, 7:00 PM |
| June 14, 2021 | Adopt the 2021-2022 budget and tax resolution Print and display the 2020-2022 budget |
| Assumptions: | The District will seek referendum exceptions. The District will not seek approval through voter referendum. |

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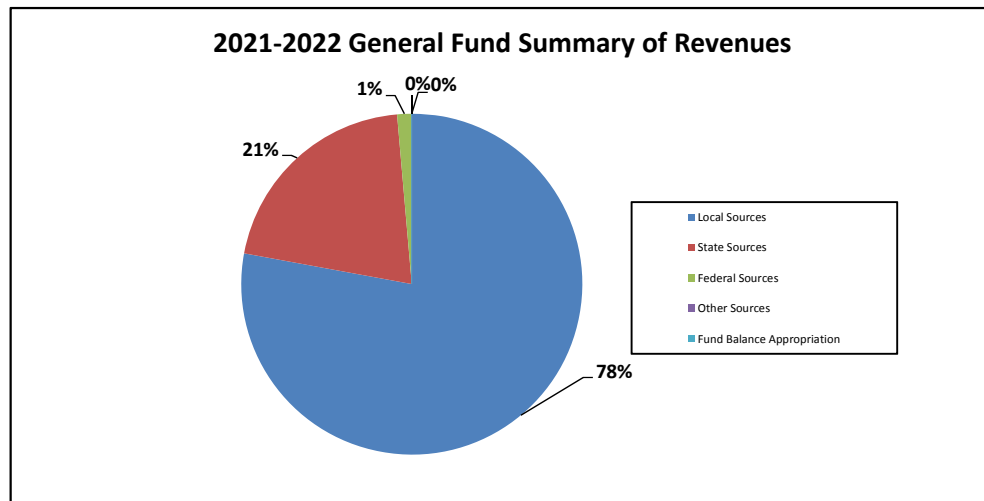
FINANCIAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2021-2022
SUMMARY OF GENERAL FUND BUDGET**

| | <u>GENERAL FUND</u> |
|---|-------------------------|
| <u>REVENUES</u> | |
| Local Taxes | \$ 69,356,211 |
| Interest on Investments | 40,000 |
| Other Local Revenue | 903,367 |
| State Revenue | 18,695,166 |
| Federal Revenue | 1,241,608 |
| TOTAL REVENUES | <u>\$ 90,236,352</u> |
| <u>EXPENDITURES</u> | |
| Regular Programs | \$ 36,931,843 |
| Special Programs | 12,703,200 |
| Vocational Programs | 1,998,203 |
| Other Instructional Programs | 174,683 |
| Support Services-Students | 3,092,971 |
| Support Services-Instructional Staff | 3,263,357 |
| Support Services-Administration | 4,860,043 |
| Support Services-Pupil Health | 931,015 |
| Support Services-Business | 1,221,964 |
| Operation and Maintenance of Plant Services | 7,347,162 |
| Student Transportation Services | 5,558,375 |
| Support Services-Central | 2,854,341 |
| Other Support Services | 37,551 |
| Student Activities | 1,488,567 |
| Facilities Acquisition, Construction & Improvement Services | 175,000 |
| Debt Service Interest/Other Expenditures | 992,077 |
| Debt Service Principal | 6,516,000 |
| Budgetary Reserve | 90,000 |
| TOTAL EXPENDITURES | <u>\$ 90,236,352</u> |
| Deficiency of revenues under expenditures | \$ 0 |
| <u>OTHER FINANCING SOURCES (USES)</u> | |
| Net Change in Fund Balances | \$ 0 |
| Fund Balance - Beginning Estimated | 6,683,210 |
| Fund Balance - Ending Estimated | <u>\$ 6,683,210</u> |

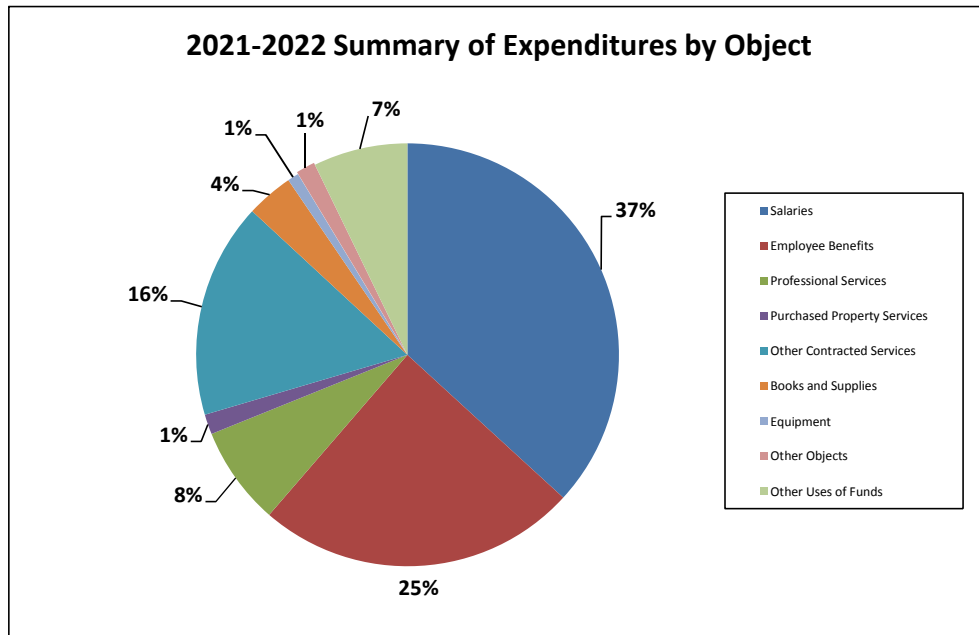
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2021-2022
SUMMARY OF REVENUES AND EXPENDITURES
(by function)**

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>2019-2020 ACTUAL</u> | <u>2020-2021 BUDGET</u> | <u>2021-2022 BUDGET</u> | <u>% CHANGE OVER BUDGET</u> | <u>% OF EACH CATEGORY TO TOTAL</u> |
|--|--|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|--|
| <u>REVENUES</u> | | | | | | |
| 6000 | Local Sources | \$ 68,614,707 | \$ 68,234,858 | \$ 70,299,578 | 3.03% | 77.91% |
| 7000 | State Sources | 18,292,080 | 18,465,724 | 18,695,166 | 1.24% | 20.72% |
| 8000 | Federal Sources | 1,274,335 | 1,149,440 | 1,241,608 | 8.02% | 1.38% |
| 9000 | Other Sources | 4,200 | 0 | 0 | 0.00% | 0.00% |
| 0000 | Fund Balance Appropriation | 0 | 350,000 | 0 | -100.00% | 0.00% |
| | Total Revenue | <u>\$ 88,185,322</u> | <u>\$ 88,200,022</u> | <u>\$ 90,236,352</u> | <u>2.31%</u> | <u>100.00%</u> |
| <u>EXPENDITURES</u> | | | | | | |
| 1000 | Instruction | \$ 47,470,066 | \$ 51,618,743 | \$ 51,807,929 | 0.37% | 62.69% |
| 2000 | Support Services | 24,819,144 | 27,327,859 | 29,166,779 | 6.73% | 35.29% |
| 3000 | Operation of Non-Instructional Svcs. | 1,525,931 | 1,504,495 | 1,488,567 | -1.06% | 1.80% |
| 4000 | Facilities Acq., Constr. & Improv. Svcs. | 226,027 | 150,000 | 175,000 | 16.67% | 0.21% |
| | Total Expenditures | <u>74,041,168</u> | <u>80,601,097</u> | <u>82,638,275</u> | <u>2.53%</u> | <u>100.00%</u> |
| <u>OTHER EXPENDITURES AND FINANCING USES</u> | | | | | | |
| 5100 | Debt Service | 7,521,736 | 7,508,925 | 7,508,077 | -0.01% | 98.82% |
| 5200 | Interfund Transfers Out | 6,622,782 | 0 | 0 | 0.00% | 0.00% |
| 5900 | Budgetary Reserve | 0 | 90,000 | 90,000 | 0.00% | 1.18% |
| | Total Other Financing Uses | <u>14,144,518</u> | <u>7,598,925</u> | <u>7,598,077</u> | <u>-0.01%</u> | <u>100.00%</u> |
| TOTAL EXPENDITURES & OTHER FINANCING USES | | <u>\$ 88,185,687</u> | <u>\$ 88,200,022</u> | <u>\$ 90,236,352</u> | <u>2.31%</u> | <u>100.00%</u> |



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2021-2022
SUMMARY OF EXPENDITURES AND OTHER FINANCING USES
(by object)**

| OBJECT | DESCRIPTION | 2019-2020 ACTUAL | 2020-2021 BUDGET | 2021-2022 BUDGET | % CHANGE OVER BUDGET | % OF EACH CATEGORY TO TOTAL |
|--------|-----------------------------|----------------------|----------------------|----------------------|----------------------------|-----------------------------------|
| 100 | Salaries | \$ 31,960,299 | \$ 32,123,302 | \$ 33,219,002 | 3.41% | 36.81% |
| 200 | Employee Benefits | 19,455,942 | 21,497,826 | 22,137,681 | 2.98% | 24.53% |
| 300 | Professional Services | 5,076,835 | 6,553,244 | 6,804,569 | 3.84% | 7.54% |
| 400 | Purchased Property Services | 1,231,952 | 1,315,207 | 1,383,207 | 5.17% | 1.53% |
| 500 | Other Purchased Services | 12,807,989 | 14,908,927 | 14,852,714 | -0.38% | 16.46% |
| 600 | Supplies | 2,706,249 | 3,196,366 | 3,248,204 | 1.62% | 3.60% |
| 700 | Property | 605,019 | 776,250 | 760,787 | -1.99% | 0.84% |
| 800 | Other Objects | 1,703,621 | 1,628,900 | 1,314,188 | -19.32% | 1.46% |
| 900 | Other Uses of Funds | 12,637,782 | 6,200,000 | 6,516,000 | 5.10% | 7.22% |
| | TOTAL EXPENDITURES | \$ 88,185,687 | \$ 88,200,022 | \$ 90,236,352 | 2.31% | 100.00% |



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2021-2022
COMPARISON OF REVENUES
2020-2021 BUDGET TO 2021-2022 BUDGET**

| FUNCTION/ OBJECT | DESCRIPTION | 2019-2020 ACTUAL | 2020-2021 BUDGET | 2021-2022 BUDGET | CHANGE OVER BUDGET | |
|---|---|---------------------|---------------------|---------------------|-----------------------|----------|
| | | | | | \$ | % |
| <u>6000 REVENUE SOURCES</u> | | | | | | |
| 6111 | Current Real Estate Taxes | \$ 59,768,574 | \$ 60,906,993 | \$ 61,994,211 | \$ 1,087,218 | 1.79% |
| 6112 | Interim Real Estate Taxes | 593,037 | 250,000 | 450,000 | 200,000 | 80.00% |
| 6113 | Public Utility Realty Taxes | 59,237 | 60,000 | 60,000 | 0 | 0.00% |
| 6151 | Earned Income | 3,968,816 | 3,884,500 | 4,500,000 | 615,500 | 15.85% |
| 6153 | Realty Transfer Tax | 1,166,477 | 900,000 | 1,000,000 | 100,000 | 11.11% |
| 6411 | Delinquent Real Estate Taxes | 1,372,252 | 1,325,000 | 1,352,000 | 27,000 | 2.04% |
| 6510 | Earnings on Investments | 593,415 | 100,000 | 40,000 | (60,000) | -60.00% |
| 6710 | Revenue from LEA Activities | 23,126 | 30,000 | 25,000 | (5,000) | -16.67% |
| 6832 | Revenue from Intermediary Sources/IDEA | 655,058 | 500,000 | 600,000 | 100,000 | 20.00% |
| 6910 | Rentals | 76,748 | 70,865 | 70,867 | 2 | 0.00% |
| 6920 | Contributions and Donations | 137,079 | 25,000 | 25,000 | 0 | 0.00% |
| 6940 | Tuition from Patrons | 10,020 | 17,500 | 17,500 | 0 | 0.00% |
| 6960 | Servies Provided Other Local Governments | 113,697 | 95,000 | 95,000 | 0 | 0.00% |
| 6990 | Refunds and Other Miscellaneous Revenue | 77,173 | 70,000 | 70,000 | 0 | 0.00% |
| TOTAL LOCAL SOURCES | | 68,614,707 | 68,234,858 | 70,299,578 | 2,064,720 | 3.03% |
| <u>7000 STATE SOURCES</u> | | | | | | |
| 7110 | Basic Education Funding-Formula | 5,949,350 | 5,951,408 | 5,951,408 | 0 | 0.00% |
| 7112 | Basic Education Funding-Social Security | 1,159,972 | 1,219,473 | 1,257,657 | 38,184 | 3.13% |
| 7160 | Tuition for Orphans | 25,238 | 0 | 0 | 0 | 0.00% |
| 7250 | Migratory Children | 3,188 | 0 | 0 | 0 | 0.00% |
| 7271 | Special Education Funds for School-Aged Pupils | 1,922,312 | 1,941,234 | 1,941,234 | 0 | 0.00% |
| 7310 | Transportation (Public & Nonpublic) | 1,400,222 | 1,360,000 | 1,300,000 | (60,000) | -4.41% |
| 7320 | Rental & Sinking Fund Payments Reimbursement | 500,678 | 507,684 | 496,542 | (11,142) | -2.19% |
| 7330 | Health Services Reimbursement | 82,383 | 84,000 | 83,000 | (1,000) | -1.19% |
| 7340 | State Property Tax Reduction Allocation | 1,456,490 | 1,458,019 | 1,476,813 | 18,794 | 1.29% |
| 7361 | School Safety and Security Grants | 45,000 | 0 | 0 | 0 | 0.00% |
| 7505 | Ready to Learn Block Grant | 400,617 | 400,617 | 400,617 | 0 | 0.00% |
| 7820 | State Share of Retirement Contributions | 5,346,630 | 5,543,289 | 5,787,895 | 244,606 | 4.41% |
| TOTAL STATE SOURCES | | 18,292,080 | 18,465,724 | 18,695,166 | 229,442 | 1.24% |
| <u>8000 FEDERAL SOURCES</u> | | | | | | |
| 8514 | Title I - Improving Academic Achievement | 621,107 | 600,000 | 649,000 | 49,000 | 8.17% |
| 8515 | Title II - Improving Teacher Quality | 125,770 | 120,325 | 126,508 | 6,183 | 5.14% |
| 8516 | Title III - Language Instruction for LEP Students | 97,728 | 120,115 | 131,400 | 11,285 | 9.40% |
| 8517 | Title IV - 21st Century Schools | 45,183 | 44,000 | 44,700 | 700 | 1.59% |
| 8741 | Elementary & Secondary School Emergency Relief Fund | 66,477 | 0 | 0 | 0 | 0.00% |
| 8749 | Other CARES Act Funding | 49,481 | 0 | 0 | 0 | 0.00% |
| 8810 | School-Based Access Medicaid Reimbursement | 250,773 | 250,000 | 275,000 | 25,000 | 10.00% |
| 8820 | Medical Asst. Reimb. For Admin. Claiming | 17,815 | 15,000 | 15,000 | 0 | 0.00% |
| TOTAL FEDERAL SOURCES | | 1,274,335 | 1,149,440 | 1,241,608 | 92,168 | 8.02% |
| <u>9000 OTHER SOURCES</u> | | | | | | |
| 9120 | Proceeds from Refunding Bonds | 0 | 0 | 0 | 0 | 0.00% |
| 9130 | Bond Premiums | 0 | 0 | 0 | 0 | 0.00% |
| 9400 | Sale of Capital Assets | 4,200 | 0 | 0 | 0 | 0.00% |
| TOTAL OTHER SOURCES | | 4,200 | 0 | 0 | 0 | 0.00% |
| <u>0000 OTHER APPROPRIATIONS</u> | | | | | | |
| 0000 | Fund Balance Appropriation | 0 | 350,000 | 0 | (350,000) | -100.00% |
| TOTAL OTHER APPROPRIATIONS | | 0 | 350,000 | 0 | (350,000) | -100.00% |
| TOTAL ALL REVENUE SOURCES | | \$ 88,185,322 | \$ 88,200,022 | \$ 90,236,352 | \$ 2,036,330 | 2.31% |

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2021-2022
COMPARISON OF EXPENDITURES
2020-2021 BUDGET TO 2021-2022 BUDGET

| FUNCTION/ OBJECT | DESCRIPTION | 2019-2020 ACTUAL | 2020-2021 BUDGET | 2021-2022 BUDGET | CHANGE OVER BUDGET | |
|---|---|---------------------|---------------------|---------------------|-----------------------|--------|
| | | | | | \$ | % |
| <u>1100 REGULAR PROGRAMS</u> | | | | | | |
| 100 | Personnel Services-Salaries | \$ 19,058,473 | \$ 19,188,349 | \$ 19,443,718 | \$ 255,369 | 1.33% |
| 200 | Personnel Services-Employee Benefits | 11,704,067 | 12,975,383 | 13,153,639 | 178,256 | 1.37% |
| 300 | Purchased Professional and Technical Services | 33,614 | 58,149 | 58,149 | 0 | 0.00% |
| 400 | Purchased Property Services | 1,548 | 3,500 | 3,500 | 0 | 0.00% |
| 500 | Other Purchased Services | 3,209,604 | 3,812,000 | 3,831,000 | 19,000 | 0.50% |
| 600 | Supplies | 457,604 | 438,468 | 412,337 | (26,131) | -5.96% |
| 700 | Property | 22,842 | 29,500 | 29,500 | 0 | 0.00% |
| 800 | Other Objects | 10,672 | 0 | - | 0 | 0.00% |
| TOTAL REGULAR PROGRAMS | | 34,498,424 | 36,505,349 | 36,931,843 | 426,494 | 1.17% |
| <u>1200 SPECIAL PROGRAMS</u> | | | | | | |
| 100 | Personnel Services-Salaries | 2,643,609 | 2,685,753 | 2,698,555 | 12,802 | 0.48% |
| 200 | Personnel Services-Employee Benefits | 1,570,606 | 1,746,513 | 1,751,418 | 4,905 | 0.28% |
| 300 | Purchased Professional and Technical Services | 4,101,510 | 5,402,751 | 5,402,751 | 0 | 0.00% |
| 400 | Purchased Property Services | 0 | 2,000 | 2,000 | 0 | 0.00% |
| 500 | Other Purchased Services | 2,511,826 | 3,026,977 | 2,776,977 | (250,000) | -8.26% |
| 600 | Supplies | 34,224 | 46,999 | 46,999 | 0 | 0.00% |
| 700 | Property | 1,098 | 20,000 | 20,000 | 0 | 0.00% |
| 800 | Other Objects | 0 | 4,500 | 4,500 | 0 | 0.00% |
| TOTAL SPECIAL PROGRAMS | | 10,862,874 | 12,935,493 | 12,703,200 | (232,293) | -1.80% |
| <u>1300 VOCATIONAL PROGRAMS</u> | | | | | | |
| 500 | Other Purchased Services | 1,910,214 | 2,003,218 | 1,998,203 | (5,015) | -0.25% |
| TOTAL VOCATIONAL PROGRAMS | | 1,910,214 | 2,003,218 | 1,998,203 | (5,015) | -0.25% |
| <u>1400 OTHER INSTRUCTIONAL PROGRAMS</u> | | | | | | |
| 100 | Personnel Services-Salaries | 56,860 | 0 | 0 | 0 | 0.00% |
| 200 | Personnel Services-Employee Benefits | 24,097 | 0 | 0 | 0 | 0.00% |
| 300 | Purchased Professional and Technical Services | 12,593 | 62,753 | 62,753 | 0 | 0.00% |
| 500 | Other Purchased Services | 97,713 | 111,930 | 111,930 | 0 | 0.00% |
| 600 | Supplies | 6,217 | 0 | 0 | 0 | 0.00% |
| 800 | Other Objects | 0 | 0 | 0 | 0 | 0.00% |
| TOTAL OTHER INSTRUCTIONAL PROGRAMS | | 197,481 | 174,683 | 174,683 | 0 | 0.00% |
| <u>1500 NONPUBLIC SCHOOL PROGRAMS</u> | | | | | | |
| 300 | Purchased Professional and Technical Services | 1,074 | 0 | 0 | 0 | 0.00% |
| TOTAL NONPUBLIC SCHOOL PROGRAMS | | 1,074 | 0 | 0 | 0 | 0.00% |
| <u>2100 SUPPORT SERVICES-STUDENTS</u> | | | | | | |
| 100 | Personnel Services-Salaries | 1,419,681 | 1,436,742 | 1,664,572 | 227,830 | 15.86% |
| 200 | Personnel Services-Employee Benefits | 843,568 | 988,659 | 1,105,649 | 116,990 | 11.83% |
| 300 | Purchased Professional and Technical Services | 236,299 | 295,900 | 301,900 | 6,000 | 2.03% |
| 500 | Other Purchased Services | 3,250 | 5,100 | 5,100 | 0 | 0.00% |
| 600 | Supplies | 9,780 | 14,000 | 14,000 | 0 | 0.00% |
| 700 | Property | 0 | 1,000 | 1,000 | 0 | 0.00% |
| 800 | Other Objects | 140 | 750 | 750 | 0 | 0.00% |
| TOTAL SUPPORT SERVICES-STUDENTS | | 2,512,718 | 2,742,151 | 3,092,971 | 350,820 | 12.79% |

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2021-2022
COMPARISON OF EXPENDITURES
2020-2021 BUDGET TO 2021-2022 BUDGET

| FUNCTION/ OBJECT | DESCRIPTION | 2019-2020 ACTUAL | 2020-2021 BUDGET | 2021-2022 BUDGET | CHANGE OVER BUDGET | |
|---|---|---------------------|---------------------|---------------------|-----------------------|--------|
| | | | | | \$ | % |
| <u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u> | | | | | | |
| 100 | Personnel Services-Salaries | 1,289,870 | 1,289,952 | 1,514,387 | 224,435 | 17.40% |
| 200 | Personnel Services-Employee Benefits | 973,864 | 881,564 | 979,634 | 98,070 | 11.12% |
| 300 | Purchased Professional and Technical Services | 36,248 | 55,879 | 86,631 | 30,752 | 55.03% |
| 400 | Purchased Property Services | 5,091 | 3,800 | 3,800 | 0 | 0.00% |
| 500 | Other Purchased Services | 10,499 | 19,950 | 19,950 | 0 | 0.00% |
| 600 | Supplies | 474,898 | 637,211 | 648,155 | 10,944 | 1.72% |
| 700 | Property | 1,517 | 6,800 | 6,800 | 0 | 0.00% |
| 800 | Other Objects | 2,579 | 4,000 | 4,000 | 0 | 0.00% |
| TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF | | 2,794,565 | 2,899,156 | 3,263,357 | 364,201 | 12.56% |
| <u>2300 SUPPORT SERVICES-ADMINISTRATION</u> | | | | | | |
| 100 | Personnel Services-Salaries | 2,531,883 | 2,488,753 | 2,606,727 | 117,974 | 4.74% |
| 200 | Personnel Services-Employee Benefits | 1,363,250 | 1,534,704 | 1,589,939 | 55,235 | 3.60% |
| 300 | Purchased Professional and Technical Services | 268,029 | 207,475 | 323,902 | 116,427 | 56.12% |
| 500 | Other Purchased Services | 156,266 | 197,025 | 195,325 | (1,700) | -0.86% |
| 600 | Supplies | 17,090 | 41,250 | 69,450 | 28,200 | 68.36% |
| 700 | Property | 9,842 | 9,000 | 9,000 | 0 | 0.00% |
| 800 | Other Objects | 36,379 | 65,564 | 65,700 | 136 | 0.21% |
| TOTAL SUPPORT SERVICES-ADMINISTRATION | | 4,382,739 | 4,543,771 | 4,860,043 | 316,272 | 6.96% |
| <u>2400 SUPPORT SERVICES-PUPIL HEALTH</u> | | | | | | |
| 100 | Personnel Services-Salaries | 517,607 | 513,158 | 527,775 | 14,617 | 2.85% |
| 200 | Personnel Services-Employee Benefits | 288,798 | 328,243 | 335,380 | 7,137 | 2.17% |
| 300 | Purchased Professional and Technical Services | 8,657 | 12,815 | 12,860 | 45 | 0.35% |
| 500 | Other Purchased Services | 12,613 | 27,800 | 27,800 | 0 | 0.00% |
| 600 | Supplies | 22,510 | 27,400 | 27,200 | (200) | -0.73% |
| TOTAL SUPPORT SERVICES-PUPIL HEALTH | | 850,186 | 909,416 | 931,015 | 21,599 | 2.38% |
| <u>2500 SUPPORT SERVICES-BUSINESS</u> | | | | | | |
| 100 | Personnel Services-Salaries | 641,870 | 687,435 | 686,912 | (523) | -0.08% |
| 200 | Personnel Services-Employee Benefits | 317,538 | 375,736 | 364,905 | (10,831) | -2.88% |
| 300 | Purchased Professional and Technical Services | 42,056 | 55,522 | 60,522 | 5,000 | 9.01% |
| 500 | Other Purchased Services | 4,988 | 9,250 | 9,250 | 0 | 0.00% |
| 600 | Supplies | 3,130 | 13,000 | 13,000 | 0 | 0.00% |
| 800 | Other Objects | 75,378 | 82,375 | 87,375 | 5,000 | 6.07% |
| TOTAL SUPPORT SERVICES-BUSINESS | | 1,084,961 | 1,223,318 | 1,221,964 | (1,354) | -0.11% |
| <u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u> | | | | | | |
| 100 | Personnel Services-Salaries | 2,097,073 | 2,150,348 | 2,228,789 | 78,441 | 3.65% |
| 200 | Personnel Services-Employee Benefits | 1,434,683 | 1,697,561 | 1,769,458 | 71,897 | 4.24% |
| 300 | Purchased Professional and Technical Services | 173,376 | 181,500 | 181,500 | 0 | 0.00% |
| 400 | Purchased Property Services | 993,376 | 1,150,407 | 1,195,407 | 45,000 | 3.91% |
| 500 | Other Purchased Services | 225,030 | 267,500 | 288,438 | 20,938 | 7.83% |
| 600 | Supplies | 1,205,203 | 1,478,070 | 1,503,070 | 25,000 | 1.69% |
| 700 | Property | 109,379 | 154,000 | 154,000 | 0 | 0.00% |
| 800 | Other Objects | 3,350 | 26,500 | 26,500 | 0 | 0.00% |
| TOTAL OPERATION & MAINTENANCE OF PLANT SVCS. | | 6,241,470 | 7,105,886 | 7,347,162 | 241,276 | 3.40% |

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2021-2022
COMPARISON OF EXPENDITURES
2020-2021 BUDGET TO 2021-2022 BUDGET

| FUNCTION/ OBJECT | DESCRIPTION | 2019-2020 ACTUAL | 2020-2021 BUDGET | 2021-2022 BUDGET | CHANGE OVER BUDGET | |
|---|---|---------------------|---------------------|---------------------|-----------------------|---------|
| | | | | | \$ | % |
| <u>2700 STUDENT TRANSPORTATION SERVICES</u> | | | | | | |
| 100 | Personnel Services-Salaries | 136,774 | 136,700 | 141,600 | 4,900 | 3.58% |
| 200 | Personnel Services-Employee Benefits | 87,933 | 100,585 | 103,653 | 3,068 | 3.05% |
| 300 | Purchased Professional and Technical Services | 8,790 | 2,000 | 2,000 | 0 | 0.00% |
| 400 | Purchased Property Services | 6,519 | 2,500 | 2,500 | 0 | 0.00% |
| 500 | Other Purchased Services | 4,372,733 | 5,087,663 | 5,247,727 | 160,064 | 3.15% |
| 600 | Supplies | 22,794 | 30,000 | 34,395 | 4,395 | 14.65% |
| 700 | Property | 0 | 25,000 | 25,000 | 0 | 0.00% |
| 800 | Other Objects | 706 | 1,500 | 1,500 | 0 | 0.00% |
| TOTAL STUDENT TRANSPORTATION SERVICES | | 4,636,249 | 5,385,948 | 5,558,375 | 172,427 | 3.20% |
| <u>2800 SUPPORT SERVICES-CENTRAL</u> | | | | | | |
| 100 | Personnel Services-Salaries | 812,377 | 799,936 | 953,537 | 153,601 | 19.20% |
| 200 | Personnel Services-Employee Benefits | 539,953 | 550,523 | 645,601 | 95,078 | 17.27% |
| 300 | Purchased Professional and Technical Services | 64,203 | 115,000 | 190,000 | 75,000 | 65.22% |
| 400 | Purchased Property Services | (772) | 0 | 0 | 0 | 0.00% |
| 500 | Other Purchased Services | 170,638 | 170,499 | 170,499 | 0 | 0.00% |
| 600 | Supplies | 336,481 | 394,828 | 394,828 | 0 | 0.00% |
| 700 | Property | 357,386 | 446,376 | 496,376 | 50,000 | 11.20% |
| 800 | Other Objects | 1,810 | 3,500 | 3,500 | 0 | 0.00% |
| TOTAL SUPPORT SERVICES-CENTRAL | | 2,282,075 | 2,480,662 | 2,854,341 | 373,679 | 15.06% |
| <u>2900 OTHER SUPPORT SERVICES</u> | | | | | | |
| 500 | Other Purchased Services | 34,182 | 37,551 | 37,551 | 0 | 0.00% |
| TOTAL OTHER SUPPORT SERVICES | | 34,182 | 37,551 | 37,551 | 0 | 0.00% |
| <u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u> | | | | | | |
| 100 | Personnel Services-Salaries | 754,221 | 746,176 | 752,430 | 6,254 | 0.84% |
| 200 | Personnel Services-Employee Benefits | 307,586 | 318,355 | 338,405 | 20,050 | 6.30% |
| 300 | Purchased Professional and Technical Services | 90,386 | 103,500 | 121,601 | 18,101 | 17.49% |
| 400 | Purchased Property Services | 163 | 3,000 | 1,000 | (2,000) | -66.67% |
| 500 | Other Purchased Services | 88,433 | 132,464 | 132,964 | 500 | 0.38% |
| 600 | Supplies | 116,317 | 75,140 | 84,770 | 9,630 | 12.82% |
| 700 | Property | 102,955 | 84,574 | 19,111 | (65,463) | -77.40% |
| 800 | Other Objects | 65,871 | 41,286 | 38,286 | (3,000) | -7.27% |
| TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES | | 1,525,931 | 1,504,495 | 1,488,567 | (15,928) | -1.06% |
| <u>4000 FACILITIES ACQ., CONST. & IMPROV. SERVICES</u> | | | | | | |
| 400 | Purchased Property Services | 226,027 | 150,000 | 175,000 | 25,000 | 16.67% |
| TOTAL FACILITIES ACQ., CONST. & IMPROV. SERVICES | | 226,027 | 150,000 | 175,000 | 25,000 | 16.67% |
| <u>5100 OTHER EXPENDITURES & FINANCING USES</u> | | | | | | |
| 800 | Other Objects | 1,506,736 | 1,308,925 | 992,077 | (316,848) | -24.21% |
| 910 | Other Uses of Funds | 6,015,000 | 6,200,000 | 6,516,000 | 316,000 | 5.10% |
| TOTAL OTHER EXPENDITURES & FINANCING USES | | 7,521,736 | 7,508,925 | 7,508,077 | (848) | -0.01% |
| <u>5200 INTERFUND TRANSERS</u> | | | | | | |
| 932 | Capital Reserve Fund | 6,596,053 | 0 | 0 | 0 | 0.00% |
| 939 | Cafeteria Fund | 26,729 | 0 | 0 | 0 | 0.00% |
| TOTAL INTERFUND TRANSFERS | | 6,622,782 | 0 | 0 | 0 | 0.00% |
| <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 | | \$ 88,185,687 | \$ 88,200,022 | \$ 90,236,352 | \$ 2,036,330 | 2.31% |

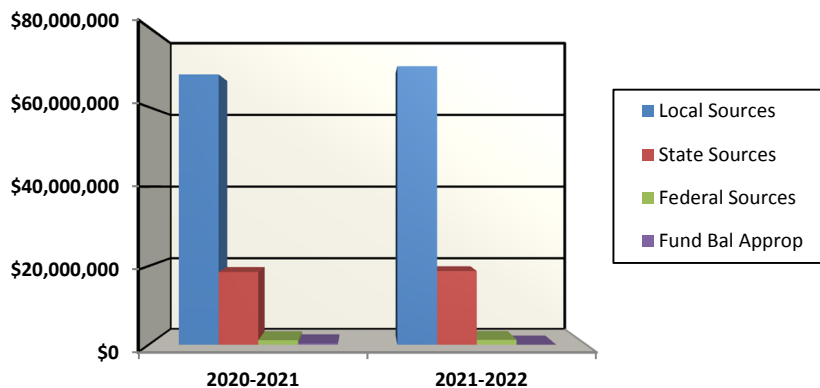
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2021-2022**

REVENUE

| ACCOUNT | BUDGET 2020-2021 | BUDGET 2021-2022 | PERCENT INCREASE/ DECREASE |
|-----------------------------------|---------------------|---------------------|----------------------------------|
| 6000 REVENUE FROM LOCAL SOURCES | \$68,234,858 | \$70,299,578 | 3.03% |
| 7000 REVENUE FROM STATE SOURCES | 18,465,724 | 18,695,166 | 1.24% |
| 8000 REVENUE FROM FEDERAL SOURCES | 1,149,440 | 1,241,608 | 8.02% |
| 0000 FUND BALANCE APPROPRIATION | 350,000 | 0 | -100.00% |
| TOTAL REVENUE SERIES | \$88,200,022 | \$90,236,352 | 2.31% |

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 2021-2022
COMPARISON OF REVENUES
2020-2021 BUDGET TO 2021-2022 BUDGET**

| FUNCTION/ OBJECT | DESCRIPTION | 2019-2020 ACTUAL | 2020-2021 BUDGET | 2021-2022 BUDGET | CHANGE OVER BUDGET | |
|-----------------------------------|---|---------------------|---------------------|---------------------|-----------------------|----------|
| | | | | | \$ | % |
| 6000 LOCAL SOURCES | | | | | | |
| 6111 | Current Real Estate Taxes | \$ 59,768,574 | \$ 60,906,993 | \$ 61,994,211 | \$ 1,087,218 | 1.79% |
| 6112 | Interim Real Estate Taxes | 593,037 | 250,000 | 450,000 | 200,000 | 80.00% |
| 6113 | Public Utility Realty Taxes | 59,237 | 60,000 | 60,000 | 0 | 0.00% |
| 6151 | Earned Income Taxes | 3,968,816 | 3,884,500 | 4,500,000 | 615,500 | 15.85% |
| 6153 | Realty Transfer Tax | 1,166,477 | 900,000 | 1,000,000 | 100,000 | 11.11% |
| 6411 | Delinquent Real Estate Taxes | 1,372,252 | 1,325,000 | 1,352,000 | 27,000 | 2.04% |
| | Total Property Taxes, Penalties and Interest | 66,928,393 | 67,326,493 | 69,356,211 | 2,029,718 | 3.01% |
| 6510 | Investment Earnings | 593,415 | 100,000 | 40,000 | (60,000) | -60.00% |
| | Total Investment Earnings | 593,415 | 100,000 | 40,000 | (60,000) | -60.00% |
| 6710 | Revenue from LEA Activities | 23,126 | 30,000 | 25,000 | (5,000) | -16.67% |
| 6832 | Revenues from Intermediary Sources-IDEA | 655,058 | 500,000 | 600,000 | 100,000 | 20.00% |
| 6910 | Rentals | 76,748 | 70,865 | 70,867 | 2 | 0.00% |
| 6920 | Contributions and Donations | 137,079 | 25,000 | 25,000 | 0 | 0.00% |
| 6940 | Tuition from Patrons | 10,020 | 17,500 | 17,500 | 0 | 0.00% |
| 6960 | Services Provided Other Local Governments | 113,697 | 95,000 | 95,000 | 0 | 0.00% |
| 6990 | Refunds and Other Miscellaneous Revenue | 77,173 | 70,000 | 70,000 | 0 | 0.00% |
| | Total Other Local Sources | 1,092,899 | 808,365 | 903,367 | 95,002 | 11.75% |
| TOTAL LOCAL SOURCES | | 68,614,707 | 68,234,858 | 70,299,578 | 2,064,720 | 3.03% |
| 7000 STATE SOURCES | | | | | | |
| 7110 | Basic Education Funding | 5,949,350 | 5,951,408 | 5,951,408 | 0 | 0.00% |
| 7160 | Tuition for Orphans | 25,238 | 0 | 0 | 0 | 0.00% |
| 7250 | Migratory Children | 3,188 | 0 | 0 | 0 | 0.00% |
| 7271 | Special Education Funds for School-Aged Pupils | 1,922,312 | 1,941,234 | 1,941,234 | 0 | 0.00% |
| 7310 | Transportation (Public & Nonpublic) | 1,400,222 | 1,360,000 | 1,300,000 | (60,000) | -4.41% |
| 7320 | Rental & Sinking Fund Payments Reimbursement | 500,678 | 507,684 | 496,542 | (11,142) | -2.19% |
| 7330 | Health Services Reimbursement | 82,383 | 84,000 | 83,000 | (1,000) | -1.19% |
| 7340 | State Property Tax Reduction Allocation | 1,456,490 | 1,458,019 | 1,476,813 | 18,794 | 0.00% |
| 7505 | Ready to Learn Block Grant | 400,617 | 400,617 | 400,617 | 0 | 0.00% |
| 7810 | State Share of Social Security/Medicare Taxes | 1,159,972 | 1,219,473 | 1,257,657 | 38,184 | 3.13% |
| 7820 | State Share of Retirement Contributions | 5,346,630 | 5,543,289 | 5,787,895 | 244,606 | 4.41% |
| TOTAL STATE SOURCES | | 18,247,080 | 18,465,724 | 18,695,166 | 229,442 | 1.24% |
| 8000 FEDERAL SOURCES | | | | | | |
| 8514 | Title I - Improving Academic Achievement | 621,107 | 600,000 | 649,000 | 49,000 | 8.17% |
| 8515 | Title II - Improving Teacher Quality | 125,770 | 120,325 | 126,508 | 6,183 | 5.14% |
| 8516 | Title III - Language Instruction for LEP Students | 97,728 | 120,115 | 131,400 | 11,285 | 9.40% |
| 8517 | Title IV - 21st Century Schools | 45,183 | 44,000 | 44,700 | 700 | 1.59% |
| 8810 | School-Based Access Medicaid Reimbursement | 250,773 | 250,000 | 275,000 | 25,000 | 10.00% |
| 8820 | Medical Asst. Reimb. For Admin. Claiming | 17,815 | 15,000 | 15,000 | 0 | 0.00% |
| TOTAL FEDERAL SOURCES | | 1,158,376 | 1,149,440 | 1,241,608 | 92,168 | 8.02% |
| 9000 OTHER SOURCES | | | | | | |
| 9120 | Proceeds from Refunding Bonds | 0 | 0 | 0 | 0 | 0.00% |
| 9130 | Bond Premiums | 0 | 0 | 0 | 0 | 0.00% |
| 9400 | Sale of Capital Assets | 4,200 | 0 | 0 | 0 | 0.00% |
| TOTAL OTHER SOURCES | | 4,200 | 0 | 0 | 0 | 0.00% |
| 0000 OTHER APPROPRIATIONS | | | | | | |
| 0000 | Fund Balance Appropriation | 0 | 350,000 | 0 | (350,000) | -100.00% |
| TOTAL OTHER APPROPRIATIONS | | 0 | 350,000 | 0 | (350,000) | -100.00% |
| TOTAL ALL REVENUE SOURCES | | \$ 88,024,363 | \$ 88,200,022 | \$ 90,236,352 | \$ 2,036,330 | 2.31% |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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 \$2,063,744,398 and is estimated to be 96.5% collectable, resulting in a net budgetary value per mill of \$1,991,513. The total millage required for 2021-2022 is 31.8707 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.
- 6832 **Federal IDEA Revenue Received as Pass Through**
Federal IDEA revenue received by a school entity passed through from a primary recipient.

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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 2021-2022**

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.
- 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 2021-2022**

REVENUE

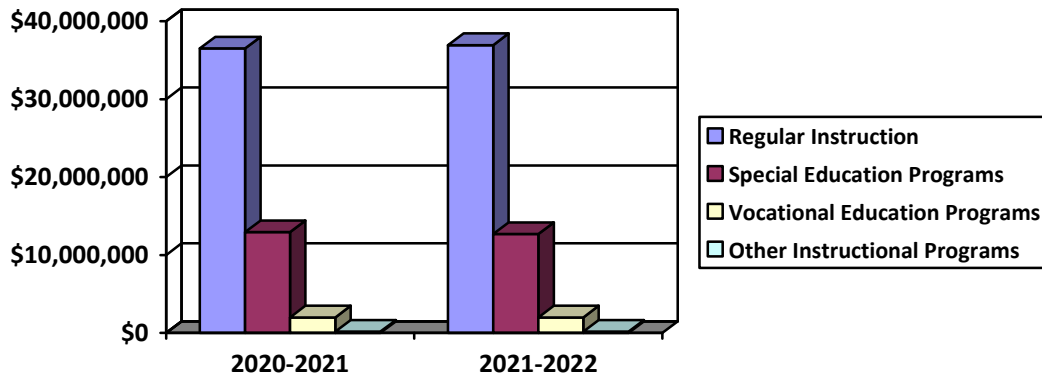
- 8810 School Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (ACCESS)
SBAP is an MA program that reimburses school entities for direct, eligible health-related services including transportation. These services are provided to MA enrolled, special needs students, and reimbursement claims 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 2021-2022 operation.

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET SUMMARY 2021-2022**

INSTRUCTIONAL – 1000 SERIES

| ACCOUNT | BUDGET 2020-2021 | BUDGET 2021-2022 | PERCENT INCREASE/ DECREASE |
|--|---------------------|---------------------|----------------------------------|
| 1100 REGULAR INSTRUCTION | \$36,505,349 | \$36,931,843 | 1.17% |
| 1200 SPECIAL EDUCATION PROGRAMS | 12,935,493 | 12,703,200 | -1.80% |
| 1300 VOCATIONAL EDUCATION PROGRAMS | 2,003,218 | 1,998,203 | -0.25% |
| 1400 OTHER INSTRUCTIONAL PROGRAMS | 174,683 | 174,683 | 0.00% |
| 1500 NONPUBLIC SCHOOL PROGRAMS | 0 | 0 | 0.00% |
| TOTAL INSTRUCTIONAL 1000 SERIES | \$51,618,743 | \$51,807,929 | 0.37% |

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 2021-2022
COMPARISON OF EXPENDITURES
INSTRUCTIONAL - 1000 SERIES**

| FUNCTION/ OBJECT | DESCRIPTION | 2019-2020 ACTUAL | 2020-2021 BUDGET | 2021-2022 BUDGET | CHANGE OVER BUDGET | |
|---|---|----------------------|----------------------|----------------------|-----------------------|--------------|
| | | | | | \$ | % |
| <u>1100 REGULAR PROGRAMS</u> | | | | | | |
| 100 | Personnel Services-Salaries | \$ 19,058,473 | \$ 19,188,349 | \$ 19,443,718 | \$ 255,369 | 1.33% |
| 200 | Personnel Services-Employee Benefits | 11,704,067 | 12,975,383 | 13,153,639 | 178,256 | 1.37% |
| 300 | Purchased Professional and Technical Services | 33,614 | 58,149 | 58,149 | 0 | 0.00% |
| 400 | Purchased Property Services | 1,548 | 3,500 | 3,500 | 0 | 0.00% |
| 500 | Other Purchased Services | 3,209,604 | 3,812,000 | 3,831,000 | 19,000 | 0.50% |
| 600 | Supplies | 457,604 | 438,468 | 412,337 | (26,131) | -5.96% |
| 700 | Property | 22,842 | 29,500 | 29,500 | 0 | 0.00% |
| 800 | Other Objects | 10,672 | 0 | 0 | 0 | 0.00% |
| TOTAL REGULAR PROGRAMS | | 34,498,424 | 36,505,349 | 36,931,843 | 426,494 | 1.17% |
| <u>1200 SPECIAL PROGRAMS</u> | | | | | | |
| 100 | Personnel Services-Salaries | 2,643,609 | 2,685,753 | 2,698,555 | 12,802 | 0.48% |
| 200 | Personnel Services-Employee Benefits | 1,570,606 | 1,746,513 | 1,751,418 | 4,905 | 0.28% |
| 300 | Purchased Professional and Technical Services | 4,101,510 | 5,402,751 | 5,402,751 | 0 | 0.00% |
| 400 | Purchased Property Services | 0 | 2,000 | 2,000 | 0 | 0.00% |
| 500 | Other Purchased Services | 2,511,826 | 3,026,977 | 2,776,977 | (250,000) | -8.26% |
| 600 | Supplies | 34,224 | 46,999 | 46,999 | 0 | 0.00% |
| 700 | Property | 1,098 | 20,000 | 20,000 | 0 | 0.00% |
| 800 | Other Objects | 0 | 4,500 | 4,500 | 0 | 0.00% |
| TOTAL SPECIAL PROGRAMS | | 10,862,874 | 12,935,493 | 12,703,200 | (232,293) | -1.80% |
| <u>1300 VOCATIONAL PROGRAMS</u> | | | | | | |
| 500 | Other Purchased Services | 1,910,214 | 2,003,218 | 1,998,203 | (5,015) | -0.25% |
| TOTAL VOCATIONAL PROGRAMS | | 1,910,214 | 2,003,218 | 1,998,203 | (5,015) | -0.25% |
| <u>1400 OTHER INSTRUCTIONAL PROGRAMS</u> | | | | | | |
| 100 | Personnel Services-Salaries | 56,860 | 0 | 0 | 0 | 0.00% |
| 200 | Personnel Services-Employee Benefits | 24,097 | 0 | 0 | 0 | 0.00% |
| 300 | Purchased Professional and Technical Services | 12,593 | 62,753 | 62,753 | 0 | 0.00% |
| 500 | Other Purchased Services | 97,713 | 111,930 | 111,930 | 0 | 0.00% |
| 600 | Supplies | 6,217 | 0 | 0 | 0 | 0.00% |
| 800 | Other Objects | - | 0 | 0 | 0 | 0.00% |
| TOTAL OTHER INSTRUCTIONAL PROGRAMS | | 197,481 | 174,683 | 174,683 | 0 | 0.00% |
| <u>1500 NONPUBLIC SCHOOL PROGRAMS</u> | | | | | | |
| 300 | Purchased Professional and Technical Services | 1,074 | 0 | 0 | 0 | 0.00% |
| | | 1,074 | 0 | 0 | 0 | 0.00% |
| 1000 TOTAL | | \$ 47,470,066 | \$ 51,618,743 | \$ 51,807,929 | \$ 189,186 | 0.37% |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|--------------------------------|-----------------------------|-----------------------------|
| Teacher Salaries | \$19,150,949 | \$19,404,968 |
| Other Professional Educational | 37,400 | 38,750 |
| Total | \$19,188,349 | \$19,443,718 |

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-----------------------|-----------------------------|-----------------------------|
| Fringe Benefits | \$4,558,753 | \$4,504,455 |
| Social Security | 1,463,766 | 1,487,488 |
| Retirement | 6,569,015 | 6,795,066 |
| Tuition Reimbursement | 220,000 | 220,000 |
| Other | 163,849 | 146,630 |
| Total | \$12,975,383 | \$13,153,639 |

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|---|-----------------------------|-----------------------------|
| Professional Educational Services-IUs | \$38,149 | \$38,149 |
| Professional Educational Services-Other | 20,000 | 20,000 |
| Total | \$58,149 | \$58,149 |

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-------------------------|-----------------------------|-----------------------------|
| Repairs and Maintenance | \$3,500 | \$3,500 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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.

| | 2020-2021 | 2021-2022 |
|--------------------------------------|--------------------|--------------------|
| | Budget | Budget |
| Student Transportation-Field Trips | \$22,700 | \$15,700 |
| Duplicating Paper & Supplies | 60,500 | 61,500 |
| Charter School Tuition | 2,075,000 | 2,100,000 |
| 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 | \$3,812,000 | \$3,831,000 |

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.

| | 2020-2021 | 2021-2022 |
|----------------------|------------------|------------------|
| | Budget | Budget |
| Supplies | \$302,254 | \$281,123 |
| Books | 105,714 | 100,214 |
| Educational Software | 30,500 | 31,000 |
| Total | \$438,468 | \$412,337 |

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.

| | 2020-2021 | 2021-2022 |
|-------------------------|------------------|------------------|
| | 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 2021-2022**

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|--------------------|-----------------------------|-----------------------------|
| Teacher Salaries | \$2,608,253 | \$2,618,255 |
| Therapist Salaries | 77,500 | 80,300 |
| Total | \$2,685,753 | \$2,698,555 |

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-----------------|-----------------------------|-----------------------------|
| Fringe Benefits | \$582,013 | \$576,724 |
| Social Security | 205,460 | 206,440 |
| Retirement | 933,836 | 943,073 |
| Other | 25,204 | 25,181 |
| Total | \$1,746,513 | \$1,751,418 |

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|---|-----------------------------|-----------------------------|
| Professional Educational Services-IUs | \$4,343,751 | \$4,343,751 |
| Professional Educational Services-Other | 40,000 | 40,000 |
| Other Professional Services | 1,019,000 | 1,019,000 |
| Total | \$5,402,751 | \$5,402,751 |

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-------------------------|-----------------------------|-----------------------------|
| Repairs and Maintenance | \$2,000 | \$2,000 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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.

| | 2020-2021 | 2021-2022 |
|--|--------------------|--------------------|
| | Budget | Budget |
| Student Transportation-Contract Carriers | \$23,500 | \$23,500 |
| Postage | 1,500 | 1,500 |
| Charter School Tuition | 1,500,000 | 1,250,000 |
| Tuition to Non-public Schools | 145,000 | 145,000 |
| 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 | \$3,026,977 | \$2,776,977 |

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.

| | 2020-2021 | 2021-2022 |
|----------------------|------------------|------------------|
| | 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.

| | 2020-2021 | 2021-2022 |
|-----------------|------------------|------------------|
| | Budget | Budget |
| Equipment – New | \$20,000 | \$20,000 |

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

| | 2020-2021 | 2021-2022 |
|---------------|------------------|------------------|
| | Budget | Budget |
| Dues and Fees | \$4,500 | \$4,500 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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.

| | <u>2020-2021 Budget</u> | <u>2021-2022 Budget</u> |
|--------------------------------------|-----------------------------|-----------------------------|
| Tuition-Vocational Technical Schools | \$2,003,218 | \$1,988,203 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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.

| | <u>2020-2021 Budget</u> | <u>2021-2022 Budget</u> |
|---------------------------------------|-----------------------------|-----------------------------|
| 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.

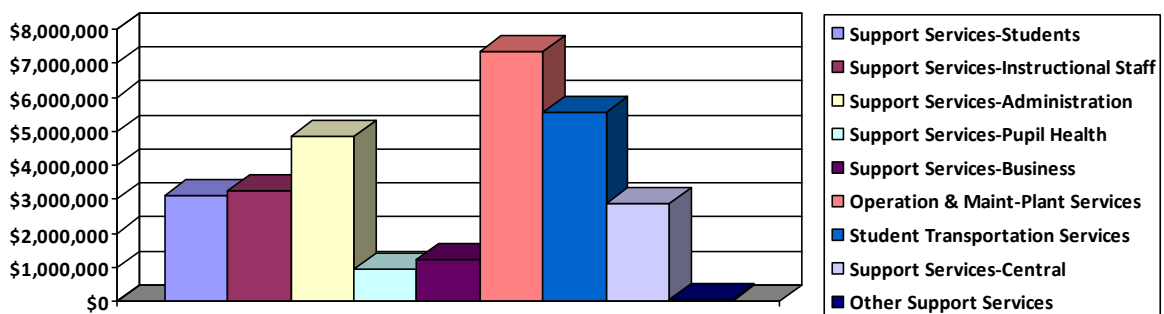
| | <u>2020-2021 Budget</u> | <u>2021-2022 Budget</u> |
|-----------------------------------|-----------------------------|-----------------------------|
| Tuition to Other School Districts | \$111,930 | \$111,930 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2021-2022**

SUPPORT SERVICES – 2000 SERIES

| ACCOUNT | BUDGET 2020-2021 | BUDGET 2021-2022 | PERCENT INCREASE/ DECREASE |
|---|---------------------|---------------------|----------------------------------|
| 2100 SUPPORT SERVICES-STUDENTS | \$2,742,151 | \$3,092,971 | 12.79% |
| 2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF | 2,899,156 | 3,263,357 | 12.56% |
| 2300 SUPPORT SERVICES-ADMINISTRATION | 4,543,771 | 4,860,043 | 6.96% |
| 2400 SUPPORT SERVICES-PUPIL HEALTH | 909,416 | 931,015 | 2.38% |
| 2500 SUPPORT SERVICES-BUSINESS | 1,223,318 | 1,221,964 | -0.11% |
| 2600 OPERATION & MAINT. OF PLANT SERVICES | 7,105,886 | 7,347,162 | 3.40% |
| 2700 STUDENT TRANSPORTATION SERVICES | 5,385,948 | 5,558,375 | 3.20% |
| 2800 SUPPORT SERVICES-CENTRAL | 2,480,662 | 2,854,341 | 15.06% |
| 2900 OTHER SUPPORT SERVICES | 37,551 | 37,551 | 0.00% |
| TOTAL SUPPORT SERVICES 2000 SERIES | \$27,327,859 | \$29,166,779 | 6.73% |

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 2021-2022
COMPARISON OF EXPENDITURES
SUPPORT SERVICES - 2000 SERIES**

| FUNCTION/ OBJECT | DESCRIPTION | 2019-2020 ACTUAL | 2020-2021 BUDGET | 2021-2022 BUDGET | CHANGE OVER BUDGET | |
|---|---|---------------------|---------------------|---------------------|-----------------------|--------|
| | | | | | \$ | % |
| <u>2100 SUPPORT SERVICES-STUDENTS</u> | | | | | | |
| 100 | Personnel Services-Salaries | \$ 1,419,681 | \$ 1,436,742 | \$ 1,664,572 | \$ 227,830 | 15.86% |
| 200 | Personnel Services-Employee Benefits | 843,568 | 988,659 | 1,105,649 | 116,990 | 11.83% |
| 300 | Purchased Professional and Technical Services | 236,299 | 295,900 | 301,900 | 6,000 | 2.03% |
| 500 | Other Purchased Services | 3,250 | 5,100 | 5,100 | 0 | 0.00% |
| 600 | Supplies | 9,780 | 14,000 | 14,000 | 0 | 0.00% |
| 700 | Property | 0 | 1,000 | 1,000 | 0 | 0.00% |
| 800 | Other Objects | 140 | 750 | 750 | 0 | 0.00% |
| TOTAL SUPPORT SERVICES-STUDENTS | | 2,512,718 | 2,742,151 | 3,092,971 | 350,820 | 12.79% |
| <u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u> | | | | | | |
| 100 | Personnel Services-Salaries | 1,289,870 | 1,289,952 | 1,514,387 | 224,435 | 17.40% |
| 200 | Personnel Services-Employee Benefits | 973,864 | 881,564 | 979,634 | 98,070 | 11.12% |
| 300 | Purchased Professional and Technical Services | 36,248 | 55,879 | 86,631 | 30,752 | 55.03% |
| 400 | Purchased Property Services | 5,091 | 3,800 | 3,800 | 0 | 0.00% |
| 500 | Other Purchased Services | 10,499 | 19,950 | 19,950 | 0 | 0.00% |
| 600 | Supplies | 474,898 | 637,211 | 648,155 | 10,944 | 1.72% |
| 700 | Property | 1,517 | 6,800 | 6,800 | 0 | 0.00% |
| 800 | Other Objects | 2,579 | 4,000 | 4,000 | 0 | 0.00% |
| TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF | | 2,794,565 | 2,899,156 | 3,263,357 | 364,201 | 12.56% |
| <u>2300 SUPPORT SERVICES-ADMINISTRATION</u> | | | | | | |
| 100 | Personnel Services-Salaries | 2,531,883 | 2,488,753 | 2,606,727 | 117,974 | 4.74% |
| 200 | Personnel Services-Employee Benefits | 1,363,250 | 1,534,704 | 1,589,939 | 55,235 | 3.60% |
| 300 | Purchased Professional and Technical Services | 268,029 | 207,475 | 323,902 | 116,427 | 56.12% |
| 500 | Other Purchased Services | 156,266 | 197,025 | 195,325 | (1,700) | -0.86% |
| 600 | Supplies | 17,090 | 41,250 | 69,450 | 28,200 | 68.36% |
| 700 | Property | 9,842 | 9,000 | 9,000 | 0 | 0.00% |
| 800 | Other Objects | 36,379 | 65,564 | 65,700 | 136 | 0.21% |
| TOTAL SUPPORT SERVICES-ADMINISTRATION | | 4,382,739 | 4,543,771 | 4,860,043 | 316,272 | 6.96% |
| <u>2400 SUPPORT SERVICES-PUPIL HEALTH</u> | | | | | | |
| 100 | Personnel Services-Salaries | 517,607 | 513,158 | 527,775 | 14,617 | 2.85% |
| 200 | Personnel Services-Employee Benefits | 288,798 | 328,243 | 335,380 | 7,137 | 2.17% |
| 300 | Purchased Professional and Technical Services | 8,657 | 12,815 | 12,860 | 45 | 0.35% |
| 500 | Other Purchased Services | 12,613 | 27,800 | 27,800 | 0 | 0.00% |
| 600 | Supplies | 22,510 | 27,400 | 27,200 | (200) | -0.73% |
| 700 | Property | 0 | 0 | 0 | 0 | 0.00% |
| TOTAL SUPPORT SERVICES-PUPIL HEALTH | | 850,186 | 909,416 | 931,015 | 21,599 | 2.38% |
| <u>2500 SUPPORT SERVICES-BUSINESS</u> | | | | | | |
| 100 | Personnel Services-Salaries | 641,870 | 687,435 | 686,912 | (523) | -0.08% |
| 200 | Personnel Services-Employee Benefits | 317,538 | 375,736 | 364,905 | (10,831) | -2.88% |
| 300 | Purchased Professional and Technical Services | 42,056 | 55,522 | 60,522 | 5,000 | 9.01% |
| 500 | Other Purchased Services | 4,988 | 9,250 | 9,250 | 0 | 0.00% |
| 600 | Supplies | 3,130 | 13,000 | 13,000 | 0 | 0.00% |
| 700 | Property | 0 | 0 | 0 | 0 | - |
| 800 | Other Objects | 75,378 | 82,375 | 87,375 | 5,000 | 6.07% |
| TOTAL SUPPORT SERVICES-BUSINESS | | 1,084,961 | 1,223,318 | 1,221,964 | (1,354) | -0.11% |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2021-2022
COMPARISON OF EXPENDITURES
SUPPORT SERVICES - 2000 SERIES**

| FUNCTION/ OBJECT | DESCRIPTION | 2019-2020 ACTUAL | 2020-2021 BUDGET | 2021-2022 BUDGET | CHANGE OVER BUDGET | |
|---|---|----------------------|----------------------|----------------------|-----------------------|--------------|
| | | | | | \$ | % |
| <u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u> | | | | | | |
| 100 | Personnel Services-Salaries | 2,097,073 | 2,150,348 | 2,228,789 | 78,441 | 3.65% |
| 200 | Personnel Services-Employee Benefits | 1,434,683 | 1,697,561 | 1,769,458 | 71,897 | 4.24% |
| 300 | Purchased Professional and Technical Services | 173,376 | 181,500 | 181,500 | 0 | 0.00% |
| 400 | Purchased Property Services | 993,376 | 1,150,407 | 1,195,407 | 45,000 | 3.91% |
| 500 | Other Purchased Services | 225,030 | 267,500 | 288,438 | 20,938 | 7.83% |
| 600 | Supplies | 1,205,203 | 1,478,070 | 1,503,070 | 25,000 | 1.69% |
| 700 | Property | 109,379 | 154,000 | 154,000 | 0 | 0.00% |
| 800 | Other Objects | 3,350 | 26,500 | 26,500 | 0 | 0.00% |
| TOTAL OPERATION & MAINTENANCE OF PLANT SVCS. | | 6,241,470 | 7,105,886 | 7,347,162 | 241,276 | 3.40% |
| <u>2700 STUDENT TRANSPORTATION SERVICES</u> | | | | | | |
| 100 | Personnel Services-Salaries | 136,774 | 136,700 | 141,600 | 4,900 | 3.58% |
| 200 | Personnel Services-Employee Benefits | 87,933 | 100,585 | 103,653 | 3,068 | 3.05% |
| 300 | Purchased Professional and Technical Services | 8,790 | 2,000 | 2,000 | 0 | 0.00% |
| 400 | Purchased Property Services | 6,519 | 2,500 | 2,500 | 0 | 0.00% |
| 500 | Other Purchased Services | 4,372,733 | 5,087,663 | 5,247,727 | 160,064 | 3.15% |
| 600 | Supplies | 22,794 | 30,000 | 34,395 | 4,395 | 14.65% |
| 700 | Property | 0 | 25,000 | 25,000 | 0 | 0.00% |
| 800 | Other Objects | 706 | 1,500 | 1,500 | 0 | 0.00% |
| TOTAL STUDENT TRANSPORTATION SERVICES | | 4,636,249 | 5,385,948 | 5,558,375 | 172,427 | 3.20% |
| <u>2800 SUPPORT SERVICES-CENTRAL</u> | | | | | | |
| 100 | Personnel Services-Salaries | 812,377 | 799,936 | 953,537 | 153,601 | 19.20% |
| 200 | Personnel Services-Employee Benefits | 539,953 | 550,523 | 645,601 | 95,078 | 17.27% |
| 300 | Purchased Professional and Technical Services | 64,203 | 115,000 | 190,000 | 75,000 | 65.22% |
| 400 | Purchased Property Services | (772) | 0 | 0 | 0 | 0.00% |
| 500 | Other Purchased Services | 170,638 | 170,499 | 170,499 | 0 | 0.00% |
| 600 | Supplies | 336,481 | 394,828 | 394,828 | 0 | 0.00% |
| 700 | Property | 357,386 | 446,376 | 496,376 | 50,000 | 11.20% |
| 800 | Other Objects | 1,810 | 3,500 | 3,500 | 0 | 0.00% |
| TOTAL SUPPORT SERVICES-CENTRAL | | 2,282,075 | 2,480,662 | 2,854,341 | 373,679 | 15.06% |
| <u>2900 OTHER SUPPORT SERVICES</u> | | | | | | |
| 500 | Other Purchased Services | 34,182 | 37,551 | 37,551 | 0 | 0.00% |
| TOTAL OTHER SUPPORT SERVICES | | 34,182 | 37,551 | 37,551 | 0 | 0.00% |
| 2000 - TOTAL | | <u>\$ 24,819,144</u> | <u>\$ 27,327,859</u> | <u>\$ 29,166,779</u> | <u>\$ 1,838,920</u> | <u>6.73%</u> |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-------------------------|-----------------------------|-----------------------------|
| Administrative Salaries | \$0 | \$117,990 |
| Guidance Counselors | 811,120 | 839,567 |
| Social Workers | 117,700 | 179,000 |
| Psychologists | 282,874 | 294,885 |
| Secretarial/Clerical | 225,048 | 233,130 |
| Total | \$1,436,742 | \$1,664,572 |

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-----------------|-----------------------------|-----------------------------|
| Fringe Benefits | \$342,149 | \$377,011 |
| Social Security | 113,149 | 127,340 |
| Retirement | 514,632 | 581,928 |
| Other | 18,729 | 19,370 |
| Total | \$988,659 | \$1,105,649 |

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-----------------------------|-----------------------------|-----------------------------|
| Other Professional Services | \$295,900 | \$301,900 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|----------------|-----------------------------|-----------------------------|
| Teacher Travel | <u>\$5,100</u> | <u>\$5,100</u> |

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|------------------|-----------------------------|-----------------------------|
| General Supplies | <u>\$14,000</u> | <u>\$14,000</u> |

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

| | 2020-2021 Budget | 2021-2022 Budget |
|-----------------|-----------------------------|-----------------------------|
| Equipment - New | <u>\$1,000</u> | <u>\$1,000</u> |

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

| | 2020-2021 Budget | 2021-2022 Budget |
|---------------|-----------------------------|-----------------------------|
| Dues and Fees | <u>\$750</u> | <u>\$750</u> |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-------------------------------|-----------------------------|-----------------------------|
| Administrative Salaries | \$601,298 | \$618,874 |
| Teacher Salaries | 35,536 | 212,866 |
| Librarian Salaries | 407,066 | 427,627 |
| Secretarial/Clerical Salaries | 246,052 | 255,020 |
| Total | \$1,289,952 | \$1,514,387 |

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-----------------------|-----------------------------|-----------------------------|
| Fringe Benefits | \$253,294 | \$271,847 |
| Social Security | 98,643 | 112,756 |
| Retirement | 452,472 | 516,859 |
| Tuition Reimbursement | 60,000 | 60,000 |
| Other | 17,155 | 18,172 |
| Total | \$881,564 | \$979,634 |

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-----------------------------|-----------------------------|-----------------------------|
| Other Professional Services | \$55,879 | \$86,631 |

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-------------------------|-----------------------------|-----------------------------|
| Repairs and Maintenance | \$3,800 | \$3,800 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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.

| | 2020-2021 Budget | 2021-2022 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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-----------------------------------|-----------------------------|-----------------------------|
| General Supplies | \$18,227 | \$17,800 |
| Books and Periodicals | 464,000 | 513,500 |
| Software Subscriptions & Licenses | 154,984 | 116,155 |
| Total | \$637,211 | \$648,155 |

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-----------------|-----------------------------|-----------------------------|
| Equipment - New | \$6,800 | \$6,800 |

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

| | 2020-2021 Budget | 2021-2022 Budget |
|---------------|-----------------------------|-----------------------------|
| Dues and Fees | \$4,000 | \$4,000 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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, Principals, Assistant Principals, Communications Specialist and Secretaries.

| | 2020-2021 Budget | 2021-2022 Budget |
|-------------------------------|-----------------------------|-----------------------------|
| Administrative Salaries | \$1,865,453 | \$1,967,177 |
| Secretarial/Clerical Salaries | 623,300 | 639,550 |
| Total | \$2,488,753 | \$2,606,727 |

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-----------------|-----------------------------|-----------------------------|
| Fringe Benefits | \$460,718 | \$472,511 |
| Social Security | 181,355 | 187,264 |
| Retirement | 873,882 | 911,051 |
| Other | 18,749 | 19,113 |
| Total | \$1,534,704 | \$1,589,939 |

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-------------------------|-----------------------------|-----------------------------|
| Tax Collection Services | \$77,000 | \$83,427 |
| Legal Services | 90,000 | 140,000 |
| Administrative Services | 40,475 | 100,475 |
| Total | \$207,475 | \$323,902 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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.

| | 2020-2021 | 2021-2022 |
|--|----------------------|----------------------|
| | <u>Budget</u> | <u>Budget</u> |
| General Property & Liability Insurance | \$91,500 | \$91,500 |
| Postage for Tax Collection & Schools | 39,700 | 38,500 |
| Advertising | 3,500 | 3,500 |
| Printing & Binding | 29,600 | 29,600 |
| Travel | 10,625 | 10,125 |
| Purchased Services-Substitutes | 22,100 | 22,100 |
| Total | \$197,025 | \$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.

| | 2020-2021 | 2021-2022 |
|-----------------------------------|----------------------|----------------------|
| | <u>Budget</u> | <u>Budget</u> |
| General Supplies | \$33,500 | \$49,500 |
| Books & Periodicals | 5,250 | 5,450 |
| Software Subscriptions & Licenses | 2,500 | 14,500 |
| Total | \$41,250 | \$69,450 |

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.

| | 2020-2021 | 2021-2022 |
|-------------------------|----------------------|----------------------|
| | <u>Budget</u> | <u>Budget</u> |
| 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.

| | 2020-2021 | 2021-2022 |
|-------------------------------------|----------------------|----------------------|
| | <u>Budget</u> | <u>Budget</u> |
| Dues and Fees | \$29,800 | \$29,300 |
| Other Expense-Administrative | 12,000 | 12,000 |
| Other Expense – Building Principals | 17,364 | 18,000 |
| Other Expense – School Board | 5,400 | 5,400 |
| Other Expense – Tax Collection | 1,000 | 1,000 |
| Total | \$65,564 | \$65,700 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-------------------------------|-----------------------------|-----------------------------|
| Nurses' Salaries | \$507,413 | \$521,820 |
| Secretarial/Clerical Salaries | 5,745 | 5,955 |
| Total | \$513,158 | \$527,775 |

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-----------------|-----------------------------|-----------------------------|
| Fringe Benefits | \$97,572 | \$97,497 |
| Social Security | 39,257 | 40,375 |
| Retirement | 178,425 | 184,452 |
| Other | 12,989 | 13,056 |
| Total | \$328,243 | \$335,380 |

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

| | 2020-2021 Budget | 2021-2022 Budget |
|---------------------------|-----------------------------|-----------------------------|
| Dental Hygienist Services | \$12,815 | \$12,860 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

SUPPORT SERVICES - 2000 SERIES

2400 SUPPORT SERVICES-PUPIL HEALTH - continued

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

| | 2020-2021 Budget | 2021-2022 Budget |
|-------------------|-----------------------------|-----------------------------|
| Substitute Nurses | <u>\$27,800</u> | <u>\$27,800</u> |

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.

| | 2020-2021 Budget | 2020-2021 Budget |
|-----------------------------------|-----------------------------|-----------------------------|
| General Supplies | <u>\$16,485</u> | <u>\$16,185</u> |
| Software Subscriptions & Licenses | <u>10,915</u> | <u>11,015</u> |
| Total | \$27,400 | \$27,200 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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 Assistant to the Superintendent-Business Affairs, Secretary to the Assistant to the Superintendent-Business Affairs, Supervisor of Business Services, Staff Accountant, Payroll Clerk and Accounts Payable Clerk.

| | 2020-2021 Budget | 2021-2022 Budget |
|-------------------------------|-----------------------------|-----------------------------|
| Administrative Salaries | \$348,085 | \$359,112 |
| Secretarial/Clerical Salaries | 339,350 | 327,800 |
| Total | \$687,435 | \$686,912 |

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-----------------|-----------------------------|-----------------------------|
| Fringe Benefits | \$76,471 | \$64,863 |
| Social Security | 46,788 | 46,635 |
| Retirement | 239,022 | 239,995 |
| Other | 13,455 | 13,412 |
| Total | \$375,736 | \$364,905 |

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|---|-----------------------------|-----------------------------|
| Administrative Services-Business Office | \$3,522 | \$3,522 |
| Audit Services | 19,000 | 24,000 |
| Technical Services-Business Office | 33,000 | 33,000 |
| Total | \$55,522 | \$60,522 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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.

| | 2020-2021 | 2021-2022 |
|---------------------------|------------------|------------------|
| | 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.

| | 2020-2021 | 2021-2022 |
|-----------------------------------|------------------|------------------|
| | 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.

| | 2020-2021 | 2021-2022 |
|--------------------------------|------------------|------------------|
| | Budget | Budget |
| Membership Dues & Fees | \$4,500 | \$4,500 |
| Delinquent Tax Collection Fees | 75,225 | 80,225 |
| Miscellaneous Other Fees | 2,650 | 2,650 |
| Total | \$82,375 | \$87,375 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-----------------------------------|-----------------------------|-----------------------------|
| Director of Plant Operations | \$130,872 | \$135,453 |
| Secretarial/Clerical | 46,600 | 48,300 |
| Grounds Maintenance/Mechanics | 383,950 | 372,900 |
| Custodians | 1,321,896 | 1,396,206 |
| Custodial Supervisors | 248,400 | 257,300 |
| Custodial/Maintenance Substitutes | 18,630 | 18,630 |
| Total | \$2,150,348 | \$2,228,789 |

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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.

| | 2020-2021 Budget | 2020-2021 Budget |
|-----------------|-----------------------------|-----------------------------|
| Fringe Benefits | \$766,893 | \$801,585 |
| Social Security | 164,517 | 170,502 |
| Retirement | 747,748 | 778,820 |
| Other | 18,403 | 18,551 |
| Total | \$1,697,561 | \$1,769,458 |

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

| | 2020-2021 Budget | 2021-2022 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 2021-2022**

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.

| | 2020-2021 | 2021-2022 |
|--|---------------------------|---------------------------|
| | <u>Budget</u> | <u>Budget</u> |
| Trash Disposal Services | \$52,493 | \$52,493 |
| Custodial Services | 11,810 | 11,810 |
| Outside Services-Landscaping | 50,000 | 50,000 |
| Water/Sewer | 179,000 | 224,000 |
| Outside Services-Repairs & Maintenance | 570,901 | 570,901 |
| Building/Equipment Rental | 274,203 | 274,203 |
| Exterminating Services | 12,000 | 12,000 |
| Total | <u>\$1,150,407</u> | <u>\$1,195,407</u> |

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.

| | 2020-2021 | 2021-2022 |
|--------------------------------|-------------------------|-------------------------|
| | <u>Budget</u> | <u>Budget</u> |
| Property & Liability Insurance | \$265,000 | \$285,938 |
| Advertising | 1,000 | 1,000 |
| Travel | 1,500 | 1,500 |
| Total | <u>\$267,500</u> | <u>\$288,438</u> |

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.

| | 2020-2021 | 2021-2022 |
|----------------------|---------------------------|---------------------------|
| | <u>Budget</u> | <u>Budget</u> |
| General Supplies | \$22,300 | \$22,300 |
| Supplies – Grounds | 92,000 | 92,000 |
| Supplies – Buildings | 387,670 | 412,670 |
| Natural Gas | 222,000 | 222,000 |
| Electricity | 734,000 | 734,000 |
| Propane | 20,000 | 20,000 |
| Books/Periodicals | 100 | 100 |
| Total | <u>\$1,478,070</u> | <u>\$1,503,070</u> |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

SUPPORT SERVICES - 2000 SERIES

2600 OPERATING & MAINTENANCE OF PLANT SERVICES - continued

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

| | 2020-2021 | 2021-2022 |
|-------------------------|----------------------|----------------------|
| | <u>Budget</u> | <u>Budget</u> |
| 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.

| | 2020-2021 | 2021-2022 |
|---------------|----------------------|----------------------|
| | <u>Budget</u> | <u>Budget</u> |
| Dues and Fees | \$26,500 | \$26,500 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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 Manager and the Secretary.

| | 2020-2021 Budget | 2021-2022 Budget |
|------------------------------|-----------------------------|-----------------------------|
| Secretarial/Clerical | \$45,000 | \$46,600 |
| Supervisor of Transportation | 91,700 | 95,000 |
| Total | \$136,700 | \$141,600 |

200 **Employee Benefits:** Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-----------------|-----------------------------|-----------------------------|
| Fringe Benefits | \$41,810 | \$42,409 |
| Social Security | 10,458 | 10,832 |
| Retirement | 47,531 | 49,490 |
| Other | 786 | 922 |
| Total | \$100,585 | \$103,653 |

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.

| | 2020-2021 Budget | 2021-2022 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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-------------------------|-----------------------------|-----------------------------|
| Repairs and Maintenance | \$2,500 | \$2,500 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-----------------------------------|-----------------------------|-----------------------------|
| Contracted Student Transportation | \$5,022,163 | \$5,247,728 |
| Liability Insurance | 65,000 | 65,000 |
| Travel | 500 | 500 |
| Total | \$5,087,663 | \$5,247,728 |

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

| | 2020-2021 Budget | 2021-2022 Budget |
|------------------|-----------------------------|-----------------------------|
| General Supplies | \$5,000 | \$5,000 |
| Gasoline | 25,000 | 29,395 |
| Total | \$30,000 | \$34,395 |

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

| | 2020-2021 Budget | 2021-2022 Budget |
|-----------------|-----------------------------|-----------------------------|
| Equipment – New | \$25,000 | \$25,000 |

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

| | 2020-2021 Budget | 2021-2022 Budget |
|---------------|-----------------------------|-----------------------------|
| Dues and Fees | \$1,500 | \$1,500 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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 Supervisor of Technology, the Supervisor of Information Systems, and the technology support staff.

| | 2020-2021 Budget | 2021-2022 Budget |
|-----------------------------|-----------------------------|-----------------------------|
| Administrative Salaries | \$133,320 | \$262,986 |
| Supervisors and Technicians | 600,016 | 621,551 |
| Secretarial/Clerical | 66,600 | 69,000 |
| Total | \$799,936 | \$953,537 |

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-----------------|-----------------------------|-----------------------------|
| Fringe Benefits | \$196,731 | \$224,155 |
| Social Security | 61,195 | 72,946 |
| Retirement | 278,139 | 333,261 |
| Other | 14,458 | 15,239 |
| Total | \$550,523 | \$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.

| | 2020-2021 Budget | 2021-2022 Budget |
|--|-----------------------------|-----------------------------|
| Professional Services-Human Resources | \$10,000 | \$85,000 |
| Technical Services-Information Systems | 105,000 | 105,000 |
| Total | \$115,000 | \$190,000 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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.

| | 2020-2021 Budget | 2021-2022 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.

| | 2020-2021 Budget | 2021-2022 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).

| | 2020-2021 Budget | 2021-2022 Budget |
|--------------------------------------|-----------------------------|-----------------------------|
| Computers & Peripherals – New | \$411,500 | \$461,500 |
| Computers & Peripherals- Replacement | 34,876 | 34,876 |
| Total | \$446,376 | \$496,376 |

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

| | 2020-2021 Budget | 2021-2022 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 2021-2022**

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.

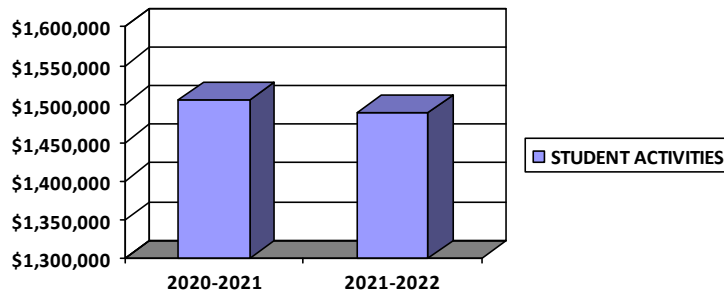
| | 2020-2021 | 2021-2022 |
|---------------------------------|------------------|------------------|
| | Budget | Budget |
| Chester County I.U. Core Budget | <u>\$37,551</u> | <u>\$37,551</u> |
| Total | \$37,551 | \$37,551 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2021-2022**

OPERATION OF NON-INSTRUCTIONAL SERVICES – 3000 SERIES

| ACCOUNT | BUDGET 2020-2021 | BUDGET 2021-2022 | PERCENT INCREASE/ DECREASE |
|-------------------------------------|---------------------|---------------------|----------------------------------|
| 3200 STUDENT ACTIVITIES | \$1,504,495 | \$1,488,567 | -1.06% |
| TOTAL NON-INSTRUCTIONAL 3000 SERIES | \$1,504,495 | \$1,488,567 | -1.06% |

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 2021-2022
COMPARISON OF EXPENDITURES
OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

| FUNCTION/ OBJECT | DESCRIPTION | 2019-2020 ACTUAL | 2020-2021 BUDGET | 2021-2022 BUDGET | CHANGE OVER BUDGET | | |
|---------------------------------|---|---------------------|---------------------|---------------------|-----------------------|---------|--|
| | | | | | \$ | % | |
| 3200 STUDENT ACTIVITIES | | | | | | | |
| 100 | Personnel Services-Salaries | \$ 754,221 | \$ 746,176 | \$ 752,430 | \$ 6,254 | 0.84% | |
| 200 | Personnel Services-Employee Benefits | 307,586 | 318,355 | 338,405 | 20,050 | 6.30% | |
| 300 | Purchased Professional and Technical Services | 90,386 | 103,500 | 121,601 | 18,101 | 17.49% | |
| 400 | Purchased Property Services | 163 | 3,000 | 1,000 | (2,000) | -66.67% | |
| 500 | Other Purchased Services | 88,433 | 132,464 | 132,964 | 500 | 0.38% | |
| 600 | Supplies | 116,317 | 75,140 | 84,770 | 9,630 | 12.82% | |
| 700 | Property | 102,955 | 84,574 | 19,111 | (65,463) | -77.40% | |
| 800 | Other Objects | 65,871 | 41,286 | 38,286 | (3,000) | -7.27% | |
| TOTAL STUDENT ACTIVITIES | | 1,525,931 | 1,504,495 | 1,488,567 | (15,928) | -1.06% | |
| 3000 - TOTAL | | \$ 1,525,931 | \$ 1,504,495 | \$ 1,488,567 | \$ (15,928) | -1.06% | |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|--------------------------------------|-----------------------------|-----------------------------|
| High School Athletic Director | \$110,248 | \$114,107 |
| Co-Curricular Supplemental Contracts | 199,781 | 199,781 |
| Athletic Supplemental Contracts | 403,592 | 404,797 |
| Secretarial/Clerical | 32,555 | 33,745 |
| Total | \$746,176 | \$752,430 |

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-----------------|-----------------------------|-----------------------------|
| Fringe Benefits | \$1,170 | \$1,207 |
| Social Security | 57,040 | 60,236 |
| Retirement | 259,251 | 276,047 |
| Other | 894 | 915 |
| Total | \$318,355 | \$338,405 |

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

| | 2020-2021 Budget | 2021-2022 Budget |
|-------------------------------------|-----------------------------|-----------------------------|
| Athletic Officials | \$42,268 | \$41,768 |
| Athletic Trainer | 49,000 | 56,749 |
| Security Services - Athletic Fields | 7,000 | 7,000 |
| Other Professional Services | 5,232 | 16,084 |
| Total | \$103,500 | \$121,601 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-------------------------|-----------------------------|-----------------------------|
| Repairs and Maintenance | \$3,000 | \$1,000 |

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-------------------------------------|-----------------------------|-----------------------------|
| Contracted Carriers - Co-Curricular | \$110,464 | \$110,464 |
| Liability Insurance | 15,000 | 15,000 |
| Travel | 6,000 | 6,000 |
| Security Services | 1,000 | 1,000 |
| Printing | 0 | 500 |
| Total | \$132,464 | \$132,964 |

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|------------------------------------|-----------------------------|-----------------------------|
| General Supplies - Co-Curricular | \$3,200 | \$3,700 |
| Supplies - Band/Orchestra | 13,500 | 13,500 |
| Supplies - Middle School Athletics | 14,130 | 14,244 |
| Supplies - High School Athletics | 42,634 | 52,651 |
| Books and Periodicals | 1,676 | 675 |
| Total | \$75,140 | \$84,770 |

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

| | 2020-2021 Budget | 2021-2022 Budget |
|---------------------------|-----------------------------|-----------------------------|
| Equipment - New-Athletics | \$9,111 | \$9,111 |
| Equipment - New-Band | 75,463 | 10,000 |
| Total | \$84,574 | \$19,111 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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.

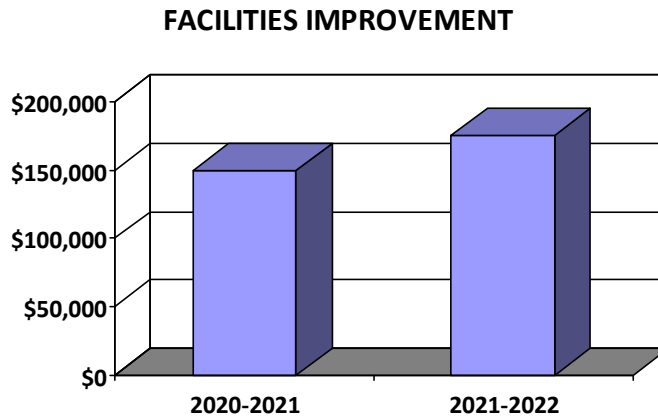
| | 2020-2021 | 2021-2022 |
|---|------------------|------------------|
| | Budget | Budget |
| Fees - Co-Curricular | \$6,526 | \$6,526 |
| Fees - Middle School Athletics | 8,759 | 8,759 |
| Fees - High School Athletics | 22,000 | 22,000 |
| Other Expense - Middle School Athletics | 1,001 | 1,001 |
| Other Expense - High School Athletics | 3,000 | 0 |
| Total | \$41,286 | \$38,286 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2021-2022**

FACILITIES ACQUISITION, CONSTRUCTION & IMPROVEMENT SVCS. – 4000 SERIES

| ACCOUNT | BUDGET 2020-2021 | BUDGET 2021-2022 | PERCENT INCREASE/ DECREASE |
|------------------------------------|---------------------|---------------------|----------------------------------|
| 4600 EXISTING BUILDING IMPROVEMENT | \$150,000 | \$175,000 | 16.67% |
| TOTAL FACILITIES 4000 SERIES | \$150,000 | \$175,000 | 16.67% |

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.



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2021-2022
COMPARISON OF EXPENDITURES
FACILITIES ACQUISITION, CONSTRUCTION & IMPROVEMENT SVCS. - 4000 SERIES**

| FUNCTION/ OBJECT | DESCRIPTION | 2019-2020 ACTUAL | 2020-2021 BUDGET | 2021-2022 BUDGET | CHANGE OVER BUDGET | |
|--|-----------------------------|---------------------|---------------------|---------------------|-----------------------|---------------|
| | | | | | \$ | % |
| <u>4600 EXISTING BUILDING IMPROVEMENT</u> | | | | | | |
| 400 | Purchased Property Services | \$ 226,027 | \$ 150,000 | \$ 175,000 | \$ 25,000 | 16.67% |
| 700 | Property | - | 0 | 0 | 0 | 0.00% |
| TOTAL EXISTING BUILDING IMPROVEMENT | | 226,027 | 150,000 | 175,000 | 25,000 | 16.67% |
| 4000 - TOTAL | | <u>\$ 226,027</u> | <u>\$ 150,000</u> | <u>\$ 175,000</u> | <u>\$ 25,000</u> | <u>16.67%</u> |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

**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.

| | 2020-2021 Budget | 2021-2022 Budget |
|-----------------------------------|-----------------------------|-----------------------------|
| Outside Maint.-Bldg. Improvements | <u>\$150,000</u> | <u>\$175,000</u> |

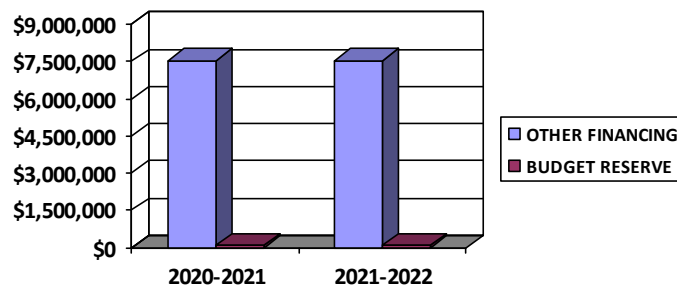
**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2021-2022**

OTHER EXPENDITURES & FINANCING USES – 5000 SERIES

| ACCOUNT | BUDGET 2020-2021 | BUDGET 2021-2022 | PERCENT INCREASE/ DECREASE |
|---|---------------------|---------------------|----------------------------------|
| 5100 DEBT SERVICE/OTHER FINANCING USES | \$7,508,925 | \$7,508,077 | -0.01% |
| 5900 BUDGET RESERVE | 90,000 | 90,000 | 0.00% |
| TOTAL OTHER EXP. & FINANCING USES- 5000 SERIES | \$7,598,925 | \$7,598,077 | -0.01% |

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 2021-2022
COMPARISON OF EXPENDITURES
OTHER EXPENDITURES & FINANCING USES - 5000 SERIES**

| FUNCTION/ OBJECT | DESCRIPTION | 2019-2020 ACTUAL | 2020-2021 BUDGET | 2021-2022 BUDGET | CHANGE OVER BUDGET | |
|--|------------------------|----------------------|----------------------|----------------------|-----------------------|---------------|
| | | | | | \$ | % |
| <u>5100 DEBT SERVICE/OTHER FINANCING USES</u> | | | | | | |
| 800 | Serial Bonds-Interest | \$ 1,506,736 | \$ 1,308,925 | \$ 992,077 | \$ (316,848) | -24.21% |
| 900 | Serial Bonds-Principal | 6,015,000 | 6,200,000 | 6,516,000 | 316,000 | 5.10% |
| TOTAL DEBT SERVICE/OTHER FINANCING USES | | 7,521,736 | 7,508,925 | 7,508,077 | (848) | -0.01% |
| <u>5200 INTERFUND TRANSFERS</u> | | | | | | |
| 932 | Capital Reserve Fund | 6,596,053 | 0 | 0 | 0 | 0.00% |
| 939 | Cafeteria Fund | 26,729 | 0 | 0 | 0 | 0.00% |
| TOTAL INTERFUND TRANSFERS | | 6,622,782 | 0 | 0 | 0 | 0.00% |
| <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>\$ 14,144,518</u> | <u>\$ 7,598,925</u> | <u>\$ 7,598,077</u> | <u>\$ (848)</u> | <u>-0.01%</u> |
| TOTAL ALL FUNCTIONS | | <u>\$ 88,185,687</u> | <u>\$ 88,200,022</u> | <u>\$ 90,236,352</u> | <u>\$ 2,036,330</u> | <u>2.31%</u> |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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.

| | 2020-2021 Budget | 2021-2022 Budget |
|---------------------|-----------------------------|-----------------------------|
| 2015 GOB Interest | \$141,098 | \$0 |
| 2016 GOB Interest | 99,900 | 0 |
| 2018 GOB Interest | 119,900 | 108,512 |
| 2018A GOB Interest | 301,702 | 301,595 |
| 2018AA GOB Interest | 641,325 | 497,525 |
| 2020 GOB Interest | 0 | 79,945 |
| Bank Fees | 5,000 | 4,500 |
| Total | \$1,308,925 | \$992,077 |

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

| | 2020-2021 Budget | 2021-2022 Budget |
|----------------------|-----------------------------|-----------------------------|
| 2015 GOB Principal | \$440,000 | \$0 |
| 2016 GOB Principal | 1,545,000 | 0 |
| 2018 GOB Principal | 405,000 | 425,000 |
| 2018A GOB Principal | 5,000 | 5,000 |
| 2018AA GOB Principal | 3,805,000 | 4,830,000 |
| | 0 | 1,256,000 |
| Total | \$6,200,000 | \$6,516,000 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2021-2022**

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.

| | 2020-2021 | 2021-2022 |
|-------------------|----------------------|----------------------|
| | <u>Budget</u> | <u>Budget</u> |
| Budgetary Reserve | \$90,000 | \$90,000 |

INFORMATIONAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2021-2022
FIVE YEAR COMPARISON OF REVENUES - BY FUNCTION**

| FUNCTION/ OBJECT | DESCRIPTION | 2017-2018 ACTUAL | 2018-2019 ACTUAL | 2019-2020 ACTUAL | 2020-2021 BUDGET | 2021-2022 BUDGET |
|---|---|----------------------|-----------------------|----------------------|----------------------|----------------------|
| <u>6000 LOCAL SOURCES</u> | | | | | | |
| 6111 | Current Taxes - Real Estate | \$ 56,609,086 | \$ 58,419,762 | \$ 59,768,574 | \$ 60,906,993 | \$ 61,994,211 |
| 6112 | Interim Taxes | 234,855 | 468,408 | 593,037 | 250,000 | 450,000 |
| 6113 | Utility Taxes | 63,481 | 64,485 | 59,237 | 60,000 | 60,000 |
| 6151 | Earned Income Tax | 4,568,266 | 4,534,772 | 3,968,816 | 3,884,500 | 4,500,000 |
| 6153 | Transfer Taxes | 916,919 | 1,166,938 | 1,166,477 | 900,000 | 1,000,000 |
| 6411 | Delinquent Taxes | 2,071,464 | 2,032,321 | 1,372,252 | 1,325,000 | 1,352,000 |
| 6510 | Investment Earnings | 415,193 | 814,344 | 593,415 | 100,000 | 40,000 |
| 6710 | Revenue from Athletic Admissions | 25,602 | 20,752 | 23,126 | 30,000 | 25,000 |
| 6832 | Federal IDEA Pass-Through Revenue | 705,482 | 550,807 | 655,058 | 500,000 | 600,000 |
| 6910 | Rentals | 90,682 | 101,193 | 76,748 | 70,865 | 70,867 |
| 6920 | Contributions and Donations | 91,722 | 114,789 | 137,079 | 25,000 | 25,000 |
| 6940 | Tuition from Patrons | 22,735 | 22,075 | 10,020 | 17,500 | 17,500 |
| 6960 | Services Provided Other Local Governments | 80,973 | 123,475 | 113,697 | 95,000 | 95,000 |
| 6990 | Refunds and Other Miscellaneous Revenue | 66,948 | 95,390 | 77,173 | 70,000 | 70,000 |
| TOTAL LOCAL SOURCES | | 65,963,408 | 68,529,511 | 68,614,707 | 68,234,858 | 70,299,578 |
| <u>7000 STATE SOURCES</u> | | | | | | |
| 7110 | Basic Education Funding | 5,651,665 | 5,798,084 | 5,949,350 | 5,951,408 | 5,951,408 |
| 7160 | Tuition for Orphans | 28,768 | 20,558 | 25,238 | 0 | 0 |
| 7200 | Other State Subsidies | 1,771 | 2,116 | 3,188 | 0 | 0 |
| 7271 | Special Education Funds for School-Aged Pupils | 1,850,375 | 1,840,497 | 1,922,312 | 1,941,234 | 1,941,234 |
| 7310 | Transportation (Public/Nonpublic) | 1,480,781 | 1,399,877 | 1,400,222 | 1,360,000 | 1,300,000 |
| 7320 | Rental & Sinking Fund Payments Reimbursement | 486,728 | 511,954 | 500,678 | 507,684 | 496,542 |
| 7330 | Health Services Reimbursement | 85,424 | 84,121 | 82,383 | 84,000 | 83,000 |
| 7340 | State Property Tax Reduction Allocation | 1,436,354 | 1,439,156 | 1,456,490 | 1,458,019 | 1,476,813 |
| 7505 | Ready to Learn Block Grant | 400,617 | 400,617 | 400,617 | 400,617 | 400,617 |
| 7810 | State Share of Social Security & Medicare Taxes | 1,102,443 | 1,141,674 | 1,159,972 | 1,219,473 | 1,257,657 |
| 7820 | State Share of Retirement Contribution | 4,857,630 | 5,181,277 | 5,346,630 | 5,543,289 | 5,787,895 |
| TOTAL STATE SOURCES | | 17,382,556 | 17,819,931 | 18,247,080 | 18,465,724 | 18,695,166 |
| <u>8000 FEDERAL SOURCES</u> | | | | | | |
| 8514 | Title I - Improving Academic Achievement | 679,382 | 609,880 | 621,107 | 600,000 | 649,000 |
| 8515 | Title II - Improving Teacher Quality | 116,308 | 117,370 | 125,770 | 120,325 | 126,508 |
| 8516 | Title III - Language Instruction for LEP Students | 116,305 | 151,526 | 97,728 | 120,115 | 131,400 |
| 8517 | Title IV - 21st Century Schools | 13,670 | 40,802 | 45,183 | 44,000 | 44,700 |
| 8810 | School-Based Access Medicaid Reimbursement | 0 | 185,661 | 250,773 | 250,000 | 275,000 |
| 8820 | Medical Asst. Reimb. For Admin. Claiming | 17,410 | 18,187 | 17,815 | 15,000 | 15,000 |
| TOTAL FEDERAL SOURCES | | 943,075 | 1,123,426 | 1,158,376 | 1,149,440 | 1,241,608 |
| <u>9000 OTHER SOURCES</u> | | | | | | |
| 9120 | Proceeds from Refunding Bonds | 11,425,000 | 19,785,000 | 0 | 0 | 0 |
| 9130 | Bond Premiums | 934,662 | 842,574 | 0 | 0 | 0 |
| 9330 | Capital Funds Project Transfers | 0 | 0 | 0 | 0 | 0 |
| 9400 | Sale of Capital Assets | 6,900 | 7,560 | 4,200 | 0 | 0 |
| TOTAL OTHER SOURCES | | 12,366,562 | 20,635,134 | 4,200 | 0 | 0 |
| <u>0000 OTHER APPROPRIATIONS</u> | | | | | | |
| 0000 | Fund Balance Appropriation | 0 | 0 | 0 | 350,000 | 0 |
| 0000 | Capital Projects Funds Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER APPROPRIATIONS | | 0 | 0 | 0 | 350,000 | 0 |
| TOTAL ALL REVENUES | | \$ 96,655,602 | \$ 108,108,002 | \$ 88,024,363 | \$ 88,200,022 | \$ 90,236,352 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2021-2022
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION**

| FUNCTION/ OBJECT | DESCRIPTION | 2017-2018 ACTUAL | 2018-2019 ACTUAL | 2019-2020 ACTUAL | 2020-2021 BUDGET | 2021-2022 BUDGET |
|---|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>1100 REGULAR PROGRAMS</u> | | | | | | |
| 100 | Personnel Services-Salaries | \$ 18,152,565 | \$ 18,569,359 | \$ 19,058,473 | \$ 19,188,349 | \$ 19,443,718 |
| 200 | Personnel Services-Employee Benefits | 11,141,888 | 12,376,589 | 11,704,067 | 12,975,383 | 13,153,639 |
| 300 | Purchased Professional and Technical Services | 87,862 | 25,846 | 33,614 | 58,149 | 58,149 |
| 400 | Purchased Property Services | 1,056 | 2,089 | 1,548 | 3,500 | 3,500 |
| 500 | Other Purchased Services | 3,633,162 | 3,624,937 | 3,209,604 | 3,812,000 | 3,831,000 |
| 600 | Supplies | 480,529 | 578,160 | 457,604 | 438,468 | 412,337 |
| 700 | Property | 23,350 | 38,487 | 22,842 | 29,500 | 29,500 |
| 800 | Other Objects | 705 | 3,319 | 10,672 | 0 | 0 |
| TOTAL REGULAR PROGRAMS | | 33,521,118 | 35,218,786 | 34,498,424 | 36,505,349 | 36,931,843 |
| <u>1200 SPECIAL PROGRAMS</u> | | | | | | |
| 100 | Personnel Services-Salaries | 2,663,350 | 2,616,917 | 2,643,609 | 2,685,753 | 2,698,555 |
| 200 | Personnel Services-Employee Benefits | 1,599,315 | 1,762,796 | 1,570,606 | 1,746,513 | 1,751,418 |
| 300 | Purchased Professional and Technical Services | 4,610,330 | 4,320,071 | 4,101,510 | 5,402,751 | 5,402,751 |
| 400 | Purchased Property Services | 0 | 548 | 0 | 2,000 | 2,000 |
| 500 | Other Purchased Services | 2,830,131 | 3,017,372 | 2,511,826 | 3,026,977 | 2,776,977 |
| 600 | Supplies | 42,518 | 59,122 | 34,224 | 46,999 | 46,999 |
| 700 | Property | 15,809 | - | 1,098 | 20,000 | 20,000 |
| 800 | Other Objects | 0 | 0 | 0 | 4,500 | 4,500 |
| TOTAL SPECIAL PROGRAMS | | 11,761,452 | 11,776,826 | 10,862,874 | 12,935,493 | 12,703,200 |
| <u>1300 VOCATIONAL PROGRAMS</u> | | | | | | |
| 500 | Other Purchased Services | 1,748,113 | 1,811,208 | 1,910,214 | 2,003,218 | 1,998,203 |
| TOTAL VOCATIONAL PROGRAMS | | 1,748,113 | 1,811,208 | 1,910,214 | 2,003,218 | 1,998,203 |
| <u>1400 OTHER INSTRUCTIONAL PROGRAMS</u> | | | | | | |
| 100 | Personnel Services-Salaries | 41,790 | 52,641 | 56,860 | 0 | 0 |
| 200 | Personnel Services-Employee Benefits | 16,912 | 21,825 | 24,097 | 0 | 0 |
| 300 | Purchased Professional and Technical Services | 16,065 | 18,023 | 12,593 | 62,753 | 62,753 |
| 500 | Other Purchased Services | 103,853 | 66,940 | 97,713 | 111,930 | 111,930 |
| 600 | Supplies | 4,130 | 7,484 | 6,217 | 0 | 0 |
| 800 | Other Objects | 1,547 | 8,232 | 0 | 0 | 0 |
| TOTAL OTHER INSTRUCTIONAL PROGRAMS | | 184,296 | 175,145 | 197,481 | 174,683 | 174,683 |
| <u>1500 NONPUBLIC SCHOOL PROGRAMS</u> | | | | | | |
| 300 | Purchased Professional and Technical Services | 671 | 0 | 1,074 | 0 | 0 |
| TOTAL NONPUBLIC SCHOOL PROGRAMS | | 671 | 0 | 1,074 | 0 | 0 |
| <u>2100 SUPPORT SERVICES-STUDENTS</u> | | | | | | |
| 100 | Personnel Services-Salaries | 1,354,764 | 1,435,986 | 1,419,681 | 1,436,742 | 1,664,572 |
| 200 | Personnel Services-Employee Benefits | 807,107 | 962,637 | 843,568 | 988,659 | 1,105,649 |
| 300 | Purchased Professional and Technical Services | 241,378 | 215,983 | 236,299 | 295,900 | 301,900 |
| 500 | Other Purchased Services | 1,532 | 3,066 | 3,250 | 5,100 | 5,100 |
| 600 | Supplies | 8,124 | 12,487 | 9,780 | 14,000 | 14,000 |
| 700 | Property | 0 | 0 | 0 | 1,000 | 1,000 |
| 800 | Other Objects | 405 | 140 | 140 | 750 | 750 |
| TOTAL SUPPORT SERVICES-STUDENTS | | 2,413,311 | 2,630,299 | 2,512,718 | 2,742,151 | 3,092,971 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2021-2022
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION**

| FUNCTION/ OBJECT | DESCRIPTION | 2017-2018 ACTUAL | 2018-2019 ACTUAL | 2019-2020 ACTUAL | 2020-2021 BUDGET | 2021-2022 BUDGET |
|---|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u> | | | | | | |
| | 100 Personnel Services-Salaries | 1,130,109 | 1,205,442 | 1,289,870 | 1,289,952 | 1,514,387 |
| | 200 Personnel Services-Employee Benefits | 810,494 | 912,080 | 973,864 | 881,564 | 979,634 |
| | 300 Purchased Professional and Technical Services | 113,294 | 59,936 | 36,248 | 55,879 | 86,631 |
| | 400 Purchased Property Services | 2,742 | 2,382 | 5,091 | 3,800 | 3,800 |
| | 500 Other Purchased Services | 14,767 | 13,003 | 10,499 | 19,950 | 19,950 |
| | 600 Supplies | 382,564 | 300,583 | 474,898 | 637,211 | 648,155 |
| | 700 Property | 2,658 | 3,111 | 1,517 | 6,800 | 6,800 |
| | 800 Other Objects | 2,786 | 1,348 | 2,579 | 4,000 | 4,000 |
| TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF | | 2,459,414 | 2,497,885 | 2,794,565 | 2,899,156 | 3,263,357 |
| <u>2300 SUPPORT SERVICES-ADMINISTRATION</u> | | | | | | |
| | 100 Personnel Services-Salaries | 2,551,757 | 2,562,895 | 2,531,883 | 2,488,753 | 2,606,727 |
| | 200 Personnel Services-Employee Benefits | 1,323,292 | 1,482,164 | 1,363,250 | 1,534,704 | 1,589,939 |
| | 300 Purchased Professional and Technical Services | 219,932 | 243,986 | 268,029 | 207,475 | 323,902 |
| | 500 Other Purchased Services | 147,879 | 168,210 | 156,266 | 197,025 | 195,325 |
| | 600 Supplies | 32,856 | 23,312 | 17,090 | 41,250 | 69,450 |
| | 700 Property | 10,231 | 0 | 9,842 | 9,000 | 9,000 |
| | 800 Other Objects | 248,112 | 312,395 | 36,379 | 65,564 | 65,700 |
| TOTAL SUPPORT SERVICES-ADMINISTRATION | | 4,534,059 | 4,792,962 | 4,382,739 | 4,543,771 | 4,860,043 |
| <u>2400 SUPPORT SERVICES-PUPIL HEALTH</u> | | | | | | |
| | 100 Personnel Services-Salaries | 494,456 | 507,383 | 517,607 | 513,158 | 527,775 |
| | 200 Personnel Services-Employee Benefits | 275,859 | 306,638 | 288,798 | 328,243 | 335,380 |
| | 300 Purchased Professional and Technical Services | 11,712 | 13,952 | 8,657 | 12,815 | 12,860 |
| | 500 Other Purchased Services | 15,286 | 14,820 | 12,613 | 27,800 | 27,800 |
| | 600 Supplies | 22,383 | 22,722 | 22,510 | 27,400 | 27,200 |
| TOTAL SUPPORT SERVICES-PUPIL HEALTH | | 819,696 | 865,515 | 850,186 | 909,416 | 931,015 |
| <u>2500 SUPPORT SERVICES-BUSINESS</u> | | | | | | |
| | 100 Personnel Services-Salaries | 643,245 | 633,774 | 641,870 | 687,435 | 686,912 |
| | 200 Personnel Services-Employee Benefits | 317,328 | 329,045 | 317,538 | 375,736 | 364,905 |
| | 300 Purchased Professional and Technical Services | 42,647 | 33,904 | 42,056 | 55,522 | 60,522 |
| | 500 Other Purchased Services | 5,192 | 9,531 | 4,988 | 9,250 | 9,250 |
| | 600 Supplies | 4,806 | 5,086 | 3,130 | 13,000 | 13,000 |
| | 800 Other Objects | 112,059 | 109,238 | 75,378 | 82,375 | 87,375 |
| TOTAL SUPPORT SERVICES-BUSINESS | | 1,125,278 | 1,120,578 | 1,084,961 | 1,223,318 | 1,221,964 |
| <u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u> | | | | | | |
| | 100 Personnel Services-Salaries | 1,999,579 | 2,179,891 | 2,097,073 | 2,150,348 | 2,228,789 |
| | 200 Personnel Services-Employee Benefits | 1,330,220 | 1,537,583 | 1,434,683 | 1,697,561 | 1,769,458 |
| | 300 Purchased Professional and Technical Services | 195,843 | 183,241 | 173,376 | 181,500 | 181,500 |
| | 400 Purchased Property Services | 1,206,419 | 1,333,563 | 993,376 | 1,150,407 | 1,195,407 |
| | 500 Other Purchased Services | 210,137 | 253,065 | 225,030 | 267,500 | 288,438 |
| | 600 Supplies | 1,285,770 | 1,409,093 | 1,205,203 | 1,478,070 | 1,503,070 |
| | 700 Property | 125,870 | 125,184 | 109,379 | 154,000 | 154,000 |
| | 800 Other Objects | 14,991 | 21,892 | 3,350 | 26,500 | 26,500 |
| TOTAL OPERATION & MAINTENANCE OF PLANT SVCS. | | 6,368,828 | 7,043,512 | 6,241,470 | 7,105,886 | 7,347,162 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2021-2022
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION**

| FUNCTION/ OBJECT | DESCRIPTION | 2017-2018 ACTUAL | 2018-2019 ACTUAL | 2019-2020 ACTUAL | 2020-2021 BUDGET | 2021-2022 BUDGET |
|---|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <u>2700 STUDENT TRANSPORTATION SERVICES</u> | | | | | | |
| 100 | Personnel Services-Salaries | 127,615 | 131,444 | 136,774 | 136,700 | 141,600 |
| 200 | Personnel Services-Employee Benefits | 81,949 | 94,911 | 87,933 | 100,585 | 103,653 |
| 300 | Purchased Professional and Technical Services | 0 | 27,705 | 8,790 | 2,000 | 2,000 |
| 400 | Purchased Property Services | 3,514 | 5,614 | 6,519 | 2,500 | 2,500 |
| 500 | Other Purchased Services | 4,731,320 | 4,832,768 | 4,372,733 | 5,087,663 | 5,247,727 |
| 600 | Supplies | 28,287 | 29,976 | 22,794 | 30,000 | 34,395 |
| 700 | Property | 15,037 | 1,239 | 0 | 25,000 | 25,000 |
| 800 | Other Objects | 646 | 2,953 | 706 | 1,500 | 1,500 |
| TOTAL STUDENT TRANSPORTATION | | <u>4,988,368</u> | <u>5,126,610</u> | <u>4,636,249</u> | <u>5,385,948</u> | <u>5,558,375</u> |
| <u>2800 SUPPORT SERVICES-CENTRAL</u> | | | | | | |
| 100 | Personnel Services-Salaries | 761,124 | 786,833 | 812,377 | 799,936 | 953,537 |
| 200 | Personnel Services-Employee Benefits | 470,320 | 582,954 | 539,953 | 550,523 | 645,601 |
| 300 | Purchased Professional and Technical Services | 116,472 | 55,441 | 64,203 | 115,000 | 190,000 |
| 400 | Purchased Property Services | (5,805) | (5,544) | (772) | 0 | 0 |
| 500 | Other Purchased Services | 153,522 | 188,369 | 170,638 | 170,499 | 170,499 |
| 600 | Supplies | 289,418 | 338,924 | 336,481 | 394,828 | 394,828 |
| 700 | Property | 292,235 | 377,003 | 357,386 | 446,376 | 496,376 |
| 800 | Other Objects | 2,094 | 1,389 | 1,810 | 3,500 | 3,500 |
| TOTAL SUPPORT SERVICES-CENTRAL | | <u>2,079,382</u> | <u>2,325,369</u> | <u>2,282,075</u> | <u>2,480,662</u> | <u>2,854,341</u> |
| <u>2900 OTHER SUPPORT SERVICES</u> | | | | | | |
| 500 | Other Purchased Services | 34,626 | 34,623 | 34,182 | 37,551 | 37,551 |
| TOTAL OTHER SUPPORT SERVICES | | <u>34,626</u> | <u>34,623</u> | <u>34,182</u> | <u>37,551</u> | <u>37,551</u> |
| <u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u> | | | | | | |
| 100 | Personnel Services-Salaries | 679,117 | 759,705 | 754,221 | 746,176 | 752,430 |
| 200 | Personnel Services-Employee Benefits | 297,829 | 321,787 | 307,586 | 318,355 | 338,405 |
| 300 | Purchased Professional and Technical Services | 105,996 | 107,816 | 90,386 | 103,500 | 121,601 |
| 400 | Purchased Property Services | 1,418 | 1,620 | 163 | 3,000 | 1,000 |
| 500 | Other Purchased Services | 121,819 | 120,211 | 88,433 | 132,464 | 132,964 |
| 600 | Supplies | 109,130 | 119,365 | 116,317 | 75,140 | 84,770 |
| 700 | Property | 10,508 | 28,503 | 102,955 | 84,574 | 19,111 |
| 800 | Other Objects | 77,608 | 65,318 | 65,871 | 41,286 | 38,286 |
| TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES | | <u>1,403,425</u> | <u>1,524,325</u> | <u>1,525,931</u> | <u>1,504,495</u> | <u>1,488,567</u> |
| <u>4000 FACILITIES ACQ., CONST. & IMPROV. SERVICES</u> | | | | | | |
| 400 | Purchased Property Services | 91,771 | 117,090 | 226,027 | 150,000 | 175,000 |
| 700 | Property | 0 | 4,516 | 0 | 0 | 0 |
| TOTAL FACILITIES ACQ., CONST. & IMPROV. SERVICES | | <u>91,771</u> | <u>121,606</u> | <u>226,027</u> | <u>150,000</u> | <u>175,000</u> |
| <u>5100 OTHER EXPENDITURES & FINANCING USES</u> | | | | | | |
| 800 | Serial Bonds-Interest | 1,578,093 | 1,584,518 | 1,506,736 | 1,308,925 | 992,077 |
| 900 | Serial Bonds-Principal | 17,925,000 | 25,930,000 | 6,015,000 | 6,200,000 | 6,516,000 |
| 930 | Fund Transfers | 3,485,877 | 3,393,081 | 6,622,782 | 0 | 0 |
| TOTAL OTHER EXPENDITURES & FINANCING USES | | <u>22,988,970</u> | <u>30,907,599</u> | <u>14,144,518</u> | <u>7,508,925</u> | <u>7,508,077</u> |
| <u>5900 BUDGETARY RESERVE</u> | | | | | | |
| 800 | Budget Reserve | 0 | 0 | 0 | 90,000 | 90,000 |
| 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>\$ 96,522,778</u></u> | <u><u>\$107,972,848</u></u> | <u><u>\$ 88,185,687</u></u> | <u><u>\$ 88,200,022</u></u> | <u><u>\$ 90,236,352</u></u> |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2021-2022
FIVE YEAR COMPARISON OF EXPENDITURES BY OBJECT**

| OBJECT DESCRIPTION | 2017-2018 ACTUAL | 2018-2019 ACTUAL | 2019-2020 ACTUAL | 2020-2021 BUDGET | 2021-2022 BUDGET |
|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| 100 Salaries | \$ 30,599,473 | \$ 31,442,270 | \$ 31,960,299 | \$ 32,123,302 | \$ 33,219,002 |
| 200 Employee Benefits | 18,472,513 | 20,691,009 | 19,455,942 | 21,497,826 | 22,137,681 |
| 300 Purchased Prof. Svcs. | 5,762,202 | 5,305,904 | 5,076,835 | 6,553,244 | 6,804,569 |
| 400 Purchased Property Svcs. | 1,301,115 | 1,457,362 | 1,231,952 | 1,315,207 | 1,383,207 |
| 500 Other Purchased Svcs. | 13,751,338 | 14,158,123 | 12,807,989 | 14,908,927 | 14,852,714 |
| 600 Supplies | 2,690,514 | 2,906,314 | 2,706,249 | 3,196,366 | 3,248,204 |
| 700 Property | 495,699 | 578,043 | 605,019 | 776,250 | 760,787 |
| 800 Other Objects | 2,039,047 | 2,110,742 | 1,703,621 | 1,628,900 | 1,314,188 |
| 900 Other Financing Uses | <u>21,410,877</u> | <u>29,323,081</u> | <u>12,637,782</u> | <u>6,200,000</u> | <u>6,516,000</u> |
| TOTAL ALL OBJECTS | <u>\$ 96,522,778</u> | <u>\$107,972,848</u> | <u>\$ 88,185,687</u> | <u>\$ 88,200,022</u> | <u>\$ 90,236,352</u> |

FIVE YEAR COMPARISON OF BENEFITS EXPENDITURES BY OBJECT

| OBJECT DESCRIPTION | 2017-2018 ACTUAL | 2018-2019 ACTUAL | 2019-2020 ACTUAL | 2020-2021 BUDGET | 2021-2022 BUDGET |
|--------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| 213 Life Insurance | \$ 27,073 | \$ 26,908 | \$ 24,931 | \$ 27,830 | \$ 29,020 |
| 214 Income Protection Ins. | 55,320 | 55,445 | 55,578 | 62,955 | 65,734 |
| 215 Eye Care Insurance | 84,403 | 88,060 | 82,924 | 86,654 | 86,371 |
| 220 Social Security Contrib. | 2,253,688 | 2,321,090 | 2,365,216 | 2,441,631 | 2,522,812 |
| 230 PSERS Retirement Contrib. | 9,827,822 | 10,381,473 | 10,795,252 | 11,093,952 | 11,610,041 |
| 240 Tuition Reimbursement | 210,001 | 302,504 | 316,479 | 280,000 | 280,000 |
| 250 Unemployment Comp. | 9,238 | 3,550 | 22,076 | 35,995 | 35,914 |
| 260 Workers' Compensation | 160,976 | 111,879 | 141,681 | 188,673 | 174,649 |
| 271 Self-Insurance Medical Ben. | 4,131,775 | 5,196,787 | 3,998,691 | 4,982,182 | 5,286,434 |
| 272 Self-Insurance Dental Ben. | 325,270 | 416,095 | 327,466 | 443,748 | 443,853 |
| 276 Self-Insurance Prescription Ben. | 1,386,947 | 1,787,218 | 1,325,648 | 1,774,206 | 1,522,853 |
| 290 Other Current Employee Benefits | <u>0</u> | <u>0</u> | <u>0</u> | <u>80,000</u> | <u>80,000</u> |
| TOTAL ALL BENEFITS | <u>\$ 18,472,513</u> | <u>\$ 20,691,009</u> | <u>\$ 19,455,942</u> | <u>\$ 21,497,826</u> | <u>\$ 22,137,681</u> |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2021-2022**

Historical Analysis of Millage Rate

| <u>Year</u> | <u>Millage Rate</u> | <u>Inc. %</u> |
|--------------------|----------------------------|----------------------|
| 2012-13 | 26.7303 | 3.89% |
| 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% |

Historical Analysis of Real Estate Tax Levy

| <u>Year</u> | <u>R.E. Tax Levy</u> | <u>Inc. \$</u> |
|--------------------|-----------------------------|-----------------------|
| 2012-13 | \$53,711,230 | \$1,349,229 |
| 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 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2021-2022**

Real Estate Tax Collections Analysis

| <u>Year</u> | <u>Assessment</u> | <u>Millage</u> | <u>Levied</u> | <u>Percentage</u> | <u>Collections</u> |
|--------------------|--------------------------|-----------------------|----------------------|--------------------------|---------------------------|
| 2011-12 | 2,035,111,764 | 25.7293 | 52,362,001 | 96.5% | 50,518,547 |
| 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% | 62,080,146 |
| 2021-22 | 2,063,744,398 | 31.8707 | 65,772,979 | 97.5% | 64,143,020 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2021-2022**

Historical Analysis of Real Estate Assessments

| <u>Year</u> | <u>Assessment</u> | <u>Inc. %</u> |
|-------------|-------------------|---------------|
| 2012-13 | 2,009,376,240 | -1.3% |
| 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% |

Historical Analysis of STEB Market Values

| <u>Year</u> | <u>STEB Market Value</u> | <u>Inc. %</u> |
|-------------|--------------------------|---------------|
| 2012-13 | 2,805,731,758 | 2.2% |
| 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 | TBA | |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2021-2022**

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 | 175,543,900 | 1,447 | 634,310,000 | 3,207 |
| Agriculture | 0 | 0 | 5,368,140 | 19 |
| Industrial | 1,287,400 | 5 | 20,736,270 | 16 |
| Commercial | 72,244,300 | 210 | 139,975,402 | 327 |
| Act 319/515 | 1,209,360 | 44 | 10,444,011 | 290 |
| Mobile Homes | 0 | 0 | 2,067,010 | 115 |
| Total | 250,284,960 | 1,706 | 812,900,833 | 3,974 |

| <u>Classification</u> | <u>Kennett Twp.</u> | <u>Parcels</u> | <u>Independent No. 1</u> | <u>Parcels</u> |
|------------------------------|----------------------------|-----------------------|---------------------------------|-----------------------|
| Residential | 652,492,980 | 2,771 | 111,482,160 | 634 |
| Agriculture | 8,992,070 | 30 | 272,650 | 1 |
| Industrial | 9,099,160 | 8 | 2,401,970 | 3 |
| Commercial | 128,298,820 | 158 | 75,629,020 | 58 |
| Act 319/515 | 10,140,655 | 264 | 1,467,040 | 37 |
| Mobile Homes | 282,080 | 15 | 0 | 0 |
| Total | 809,305,765 | 3,246 | 191,252,840 | 733 |

| <u>Classification</u> | <u>Total District</u> | <u>Parcels</u> |
|------------------------------|------------------------------|-----------------------|
| Residential | 1,573,829,040 | 8,059 |
| Agriculture | 14,632,860 | 50 |
| Industrial | 33,524,800 | 32 |
| Commercial | 416,147,542 | 753 |
| Act 319/515 | 23,261,066 | 635 |
| Mobile Homes | 2,349,090 | 130 |
| Total | 2,063,744,398 | 9,659 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2021-2022**

Tax Duplicate Analysis by Municipality

| <u>Year</u> | <u>Kennett Boro</u> | <u>Inc. %</u> | <u>New Garden Twp.</u> | <u>Inc. %</u> |
|-------------|---------------------|---------------|------------------------|---------------|
| 2012-13 | 223,972,160 | -0.13% | 820,848,270 | -2.21% |
| 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% |

| <u>Year</u> | <u>Kennett Twp.</u> | <u>Inc. %</u> | <u>Independent No. 1</u> | <u>Inc. %</u> |
|-------------|---------------------|---------------|--------------------------|---------------|
| 2012-13 | 789,440,120 | -1.32% | 175,115,690 | 2.10% |
| 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% |

| <u>Year</u> | <u>Total District</u> | <u>Inc. %</u> |
|-------------|-----------------------|---------------|
| 2012-13 | 2,009,376,240 | -1.17% |
| 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% |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2021-2022**

Principal Taxpayers

| <u>Owner</u> | <u>Township</u> | <u>Type of Property</u> | <u>2021 Assessment</u> |
|----------------------------|------------------------|--------------------------------|-------------------------------|
| Kendal Crosslands | Kennett Twp. | Retirement Community | \$27,863,450 |
| Kennett Exc Limited | Kennett Twp. | Commercial Offices | 19,059,480 |
| East Marlboro Associates | Independent No. 1 | Retail Shopping Center | 11,382,980 |
| State Street Associates | Kennett Borough | Professional Offices | 11,329,460 |
| Marlborough Associates LP | Independent No. 1 | Retail Shopping Center | 10,155,200 |
| Modern Mushroom Farms | New Garden Twp. | Agriculture | 8,246,170 |
| Kennett Center LP | Kennett Borough | Professional Offices | 7,597,700 |
| 350 Scarlett Group | New Garden Twp. | Retail Shopping Center | 6,534,970 |
| Turks Head Health Services | Kennett Twp. | Professional Offices | 5,643,640 |
| Chatham Financial Corp | Kennett Twp. | Commercial Offices | 5,372,020 |

| | | | |
|-------|--|--|---------------|
| Total | | | \$113,185,070 |
|-------|--|--|---------------|

Common Level Ratio

| <u>Year</u> | <u>Market Value</u> | <u>Assessed Value</u> | <u>Common Level Ratio</u> |
|--------------------|----------------------------|------------------------------|----------------------------------|
| 2012 | 2,805,731,758 | 2,009,376,240 | 60.20% |
| 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 | TBA | 2,063,744,398 | TBA |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2021-2022**

Average Residential Assessment

| <u>Municipality</u> | <u>Residential Assessment</u> | <u>Parcels</u> | <u>Average Resident</u> |
|--------------------------|-------------------------------|----------------|-------------------------|
| Kennett Boro | \$176,753,260 | 1,491 | \$118,547 |
| New Garden Twp. | 646,821,021 | 3,612 | 179,076 |
| Kennett Twp. | 662,915,715 | 3,050 | 217,349 |
| <u>Independent No. 1</u> | <u>112,949,200</u> | <u>671</u> | <u>168,330</u> |
| Total | \$1,599,439,196 | 8,824 | \$181,260 |

2021-22 Average Homeowner Assessment \$181,260

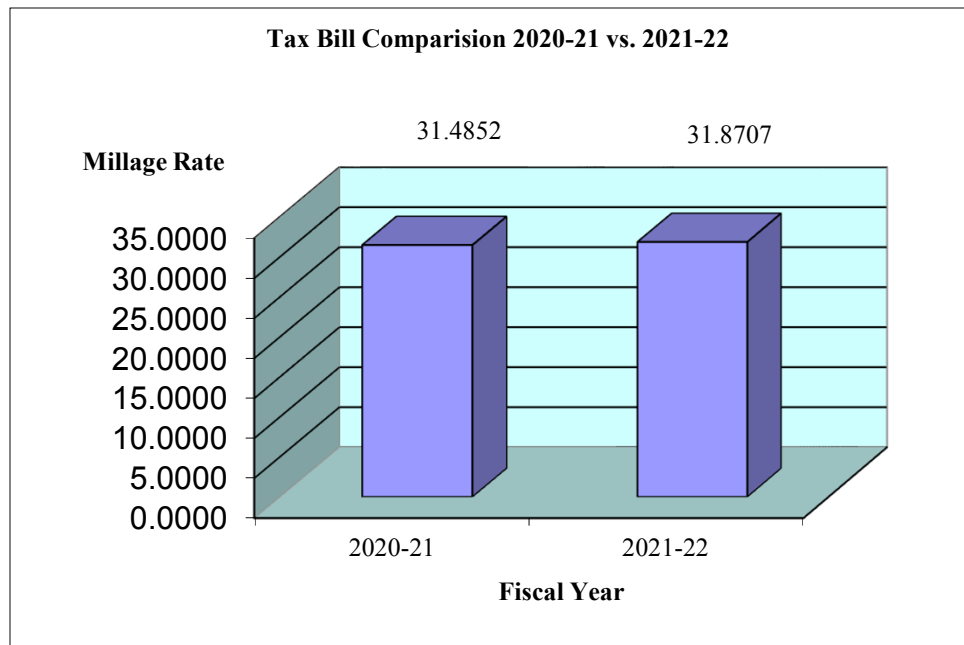
Tax Bill Calculation:

Base Bill @ 2020-21 Millage (31.4852) 5,707

2021-22 Millage Increase @ .7229 Mills 70

(Total Millage 2021-22 = 31.8707 Mills)

Total Average Tax Bill 2021-22 \$5,777



**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2021-2022**

Property Tax Reference Table

| Assessed Property Value | 2020-2021 Property Tax | 2021-2022 Property Tax | Tax Increase |
|------------------------------------|-----------------------------------|-----------------------------------|---------------------|
| 100,000 | 3,149 | 3,187 | 39 |
| 125,000 | 3,936 | 3,984 | 48 |
| 150,000 | 4,723 | 4,781 | 58 |
| 175,000 | 5,510 | 5,577 | 67 |
| 181,260 | 5,707 | 5,777 | 70 |
| 200,000 | 6,297 | 6,374 | 77 |
| 225,000 | 7,084 | 7,171 | 87 |
| 250,000 | 7,871 | 7,968 | 96 |
| 275,000 | 8,658 | 8,764 | 106 |
| 300,000 | 9,446 | 9,561 | 116 |
| 325,000 | 10,233 | 10,358 | 125 |
| 350,000 | 11,020 | 11,155 | 135 |
| 375,000 | 11,807 | 11,952 | 145 |
| 400,000 | 12,594 | 12,748 | 154 |
| 425,000 | 13,381 | 13,545 | 164 |
| 450,000 | 14,168 | 14,342 | 173 |
| 475,000 | 14,955 | 15,139 | 183 |
| 500,000 | 15,743 | 15,935 | 193 |
| 525,000 | 16,530 | 16,732 | 202 |
| 550,000 | 17,317 | 17,529 | 212 |
| 575,000 | 18,104 | 18,326 | 222 |
| 600,000 | 18,891 | 19,122 | 231 |
| 625,000 | 19,678 | 19,919 | 241 |
| 650,000 | 20,465 | 20,716 | 251 |
| 675,000 | 21,253 | 21,513 | 260 |
| 700,000 | 22,040 | 22,309 | 270 |
| 725,000 | 22,827 | 23,106 | 279 |
| 750,000 | 23,614 | 23,903 | 289 |
| 775,000 | 24,401 | 24,700 | 299 |
| 800,000 | 25,188 | 25,497 | 308 |
| 825,000 | 25,975 | 26,293 | 318 |
| 850,000 | 26,762 | 27,090 | 328 |
| 875,000 | 27,550 | 27,887 | 337 |
| 900,000 | 28,337 | 28,684 | 347 |
| 925,000 | 29,124 | 29,480 | 357 |
| 950,000 | 29,911 | 30,277 | 366 |
| 975,000 | 30,698 | 31,074 | 376 |
| 1,000,000 | 31,485 | 31,871 | 386 |

| Real Estate Tax Millage Rate | |
|------------------------------|---------|
| 2020-2021 | 31.4852 |
| 2021-2022 | 31.8707 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2021-2022**

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 | 1,803 | 1,010 | 1,368 | 4,181 | 36 | 0.87% |
| 2020-21 * | 1,722 | 910 | 1,389 | 4,021 | -160 | -3.83% |
| 2021-22 ** | 1,726 | 911 | 1,340 | 3,977 | -44 | -1.09% |
| 2021-22 ** | 1,707 | 908 | 1,284 | 3,899 | -78 | -1.96% |

* Actual enrollment as of September 2020

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

**Enrollment figures exclude students enrolled in Charter Schools, Cyber Charter Schools
and out-of-district Special Education educational facilities.**

**KENNETT CONSOLIDATED SCHOOL DISTRICT
2021-2022 BUILDING ALLOCATIONS**

| <u>SCHOOL</u> | <u>PROJECTED 2021-2022 ENROLLMENT</u> | <u>WEIGHTING FACTOR</u> | <u>WEIGHTED ENROLLMENT</u> | <u>2021-2022 APPROPRIATION</u> |
|-----------------------------------|---|-----------------------------|--------------------------------|------------------------------------|
| <u>KINDERGARTEN CENTER</u> | | | | |
| Kindergarten | <u>280</u> | <u>1.00</u> | <u>280.00</u> | |
| Total (K) | 280 | | 280.00 | \$42,888 |
| | | | Special Request | \$0 |
| | | | Copier Allowance | <u>\$21,000</u> |
| | | | TOTAL ALLOCATION | \$63,888 |
| <u>BANCROFT</u> | | | | |
| Grades 1 - 5 | <u>508</u> | <u>1.00</u> | <u>508.00</u> | |
| Total (1-5) | 508 | | 508.00 | \$77,810 |
| | | | Special Request | \$0 |
| | | | Copier Allowance | <u>\$29,000</u> |
| | | | TOTAL ALLOCATION | \$106,810 |
| <u>GREENWOOD</u> | | | | |
| Grades 1 - 5 | <u>505</u> | <u>1.00</u> | <u>505.00</u> | |
| Total (1-5) | 505 | | 505.00 | \$77,351 |
| | | | Special Request | \$0 |
| | | | Copier Allowance | <u>\$32,000</u> |
| | | | TOTAL ALLOCATION | \$109,351 |
| <u>NEW GARDEN</u> | | | | |
| Grades 1 - 5 | <u>433</u> | <u>1.00</u> | <u>433.00</u> | |
| Total (1-5) | 433 | | 433.00 | \$66,323 |
| | | | Special Request | \$0 |
| | | | Copier Allowance | <u>\$29,000</u> |
| | | | TOTAL ALLOCATION | \$95,323 |
| <u>MIDDLE SCHOOL</u> | | | | |
| Grade 6 | 292 | 1.00 | 292.00 | \$44,726 |
| Grades 7- 8 | <u>619</u> | <u>1.45</u> | <u>897.55</u> | \$137,478 |
| Total (6-8) | 911 | | 1,189.55 | |
| | | | Special Request | \$0 |
| | | | Copier Allowance | <u>\$50,000</u> |
| | | | TOTAL ALLOCATION | \$232,203 |
| <u>HIGH SCHOOL</u> | | | | |
| Grades 9 - 12 | 1340 | 1.70 | 2,278.00 | \$348,921 |
| | | | Special Request | \$0 |
| | | | Copier Allowance | <u>\$65,000</u> |
| | | | TOTAL ALLOCATION | \$413,921 |
| <hr/> | | | | |
| Elementary | 2,018 | | 2,018.00 | \$420,097 |
| <u>Secondary</u> | <u>1,959</u> | | <u>3,175.55</u> | <u>\$601,399</u> |
| Grand Total | 3,977 | | 5,193.55 | \$1,021,496 |
| | | | | |
| Per Student Allocation \$153.17 | | | Previous Year's Allocation | <u>\$1,028,119</u> |
| | | | Appropriation Decrease | -\$6,623 |
| | | | Percentage Decrease | -0.6% |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2021-2022**

Debt Service Schedule

| <u>Description</u> | | <u>8/15/2021</u> | <u>10/1/2021</u> | <u>11/15/2021</u> | <u>2/15/2022</u> | <u>4/1/2022</u> | <u>5/15/2022</u> | <u>Totals</u> |
|---------------------------------|-----------|-------------------------|-------------------------|--------------------------|-------------------------|------------------------|-------------------------|----------------------|
| 2018 General Obligation Bonds | Principal | | 425,000 | | | 0 | | 425,000 |
| Issue: \$4,565,000 | Interest | | 56,913 | | | 51,600 | | 108,513 |
| | Bank Fees | | 500 | | | 500 | | 1,000 |
| 2018A General Obligation Bonds | Principal | | 5,000 | | | 0 | | 5,000 |
| Issue: \$6,860,000 | Interest | | 150,825 | | | 150,770 | | 301,595 |
| | Bank Fees | | 500 | | | 500 | | 1,000 |
| 2018AA General Obligation Bonds | Principal | | | | 4,830,000 | | | 4,830,000 |
| Issue: \$19,785,000 | Interest | 248,763 | | | 248,763 | | | 497,525 |
| | Bank Fees | 500 | | | 500 | | | 1,000 |
| 2020 General Obligation Bonds | Principal | | | 1,256,000 | | | 0 | 1,256,000 |
| Issue: \$10,000,000 | Interest | | | 43,238 | | | 36,707 | 79,945 |
| | Bank Fees | | | 750 | | | 750 | 1,500 |
| Total | | | | | | | | \$7,508,077 |

General Fund Totals by Accounting Codes:

| | |
|-----------------------------------|-------------|
| General Obligation Bond Principal | \$6,516,000 |
| General Obligation Bond Interest | \$992,077 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2021-2022**

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> |
| 2021-22 | 533,513 | 306,595 | 5,327,525 | 1,335,945 | 7,503,578 |
| 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 | \$3,718,263 | \$7,802,940 | \$14,244,700 | \$8,563,667 | \$34,329,570 |

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2021-2022**

SCHOLASTIC APTITUDE TEST (SAT) MEAN SCORES

| <u>Kennett High School</u> | <u>Reading</u> | <u>Math</u> | <u>Combined</u> |
|----------------------------|----------------|-------------|-----------------|
| 2011 | 534 | 534 | 1068 |
| 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 |

| <u>National</u> | <u>Reading</u> | <u>Math</u> | <u>Combined</u> |
|-----------------|----------------|-------------|-----------------|
| 2011 | 497 | 514 | 1011 |
| 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 |



MISSION STATEMENT

Our mission is to provide a quality education that increases the achievement of every student in order for all to become successful and thoughtful contributors to society.