

KENNETT CONSOLIDATED SCHOOL DISTRICT



General Operating Budget

Fiscal Year 2020-2021



300 East South Street | Kennett Square, Pennsylvania 19348 | 610-444-6600



September 1, 2020

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

Dear Board Members:

It is with great pride that we present the 2020-2021 General Operating Budget for the Kennett Consolidated School District. This year's budget reflects the dedication of our Board of Education and administration to balance the growing instructional needs of our student body with limited new financial resources. The approval of the Operating Budget, a budget that encompasses all of the District's instructional, extra-curricular, and athletic programs, is the culmination of a series of public Finance Committee meetings. The Superintendent and the Chief Financial Officer assume responsibility for data accuracy and completeness. This budget presents the District's financial position, proposed operations plan, and all necessary disclosures.

The 2020-2021 General Operating Budget in the amount of \$88,200,022 requires a millage rate of 31.4852 mills, which represents a proposed increase of 1.74% or approximately \$97 per year for the average residential property owner. The District did not seek referendum exceptions from the Department of Education since the approved millage increase is less than the 3.0% Act 1 index. Several key factors have been taken into consideration in the budget development process.

Unique to the 2020-2021 budget development process was the onset of the global COVID – 19 pandemic and the adverse financial impact thereof. Seemingly overnight the healthy local revenues that were proposed in the preliminary budget eroded \$1,072,594 collectively in earned income tax, interest on investments, and interim taxes due to the massive workforce restrictions aimed to prohibit the spread of the virus. The School Board held two Finance Committee Meetings for public budget deliberations aimed at reducing expenditures to meet the revenue shortfall and to lessen the tax burden on the community.

The budget reductions to match the decline in revenues included the elimination of the Middle School Resource Officer, a High School guidance position, a custodial position, 10% reduction in paraprofessional services, 10% reduction in building and athletic supply allocations, and a \$25,000 reduction in capital improvements. In addition to the aforementioned reductions, a favorable

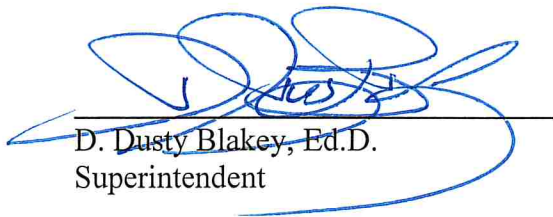
medical and prescription insurance renewal helped to reduce the final proposed real estate tax increase from 2.4% to 1.74%.

The District expenditure drivers reflect our commitment to providing excellent educational opportunities for all students. In addition to inflationary growth in personnel costs of salary and benefits, the Pennsylvania Retirement System continues to be a major factor in the District's budget escalation. For next year, an additional \$110,591 in PSERS contributions is required, bringing the annual cost for the mandatory pension expense to \$11,093,952. All other major expense categories were maintained at near previous year funding levels resulting in a budget to budget decrease of .01%.

For a complete overview of the 2020-2021 General Operating Budget, visit our District website at <https://www.kcsd.org/services/business-office/business-office-downloads>

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

Sincerely,



D. Dusty Blakey, Ed.D.
Superintendent



Mark T. Tracy
Chief Financial Officer

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2020-2021**

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SALARIES AND BENEFITS

Attached and made part of this document June 8, 2020
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 2020-2021**

ORGANIZATION

BOARD OF SCHOOL DIRECTORS

Joseph Meola, President

Victoria Gehrt, Vice President

Michael Finnegan, Treasurer

Ryan Bowers

William Brown

Maribel Garcia

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 2020-2021**

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: Brenna Levi Austin
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 2020-2021**

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

RBC Capital Markets, 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 2020-2021**

September 1, 2019	PDE publishes the Act 1 index (2.6% for 2020-2021)
October 7, 2019	Finance Committee Meeting – MDLKC, 7:00 PM <ul style="list-style-type: none"> • Budget Time Line • Student Enrollment Projections • MDLKC Façade Renderings
November 4, 2019	Finance Committee Meeting - MDLKC, 7:00 PM <ul style="list-style-type: none"> • Independent Auditor’s Report for the Year Ended June 2019 • Debt Service Schedules • Building Allocations • Homestead Mailings
November 15, 2019	Draft salary and benefit projections for existing staff pending release of PSERS rates and “first look” rates from Reschini Group
December 9, 2019	Finance Committee Meeting - MDLKC, 7:00 PM <ul style="list-style-type: none"> • Salaries and Benefits • Revenues • Charter School Tuition
December 10, 2019	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, 2019	Board to certify to the PDE the total amount of tax credits due pursuant to the Sterling Act provisions
December 15-30, 2019	Budget planning conferences for administrative team to prioritize special request items, district-wide initiatives, and staffing requests
December 23, 2019	Deadline for preliminary 2020-2021 budget to go on display Assistant to the Superintendent - Business Affairs budgets the revenue and calculates the tax millage rate required to fund the 2020-2021 budget
December 31, 2019	Mail annual Homestead/Farmstead notice
January 3, 2020	Deadline for Board to give public notice of intent to adopt preliminary budget (10 days in advance of adoption)
January 6, 2020	Finance Committee Meeting – MDLKC, 7:00 PM <ul style="list-style-type: none"> • Draft Preliminary Budget • Estimated Tax Rates

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET TIMELINE
GENERAL FUND BUDGET 2020-2021**

January 13, 2020	Review and adopt the preliminary 2020-2021 budget and tentative tax rates
February 3, 2020	Finance Committee Meeting - MDLKC, 7:00 PM <ul style="list-style-type: none"> • Long Range Plan for Facilities <p>Submit proposed tax increase to PDE</p>
February 6, 2020	Advertise referendum exception if applicable
February 13, 2020	PDE informs districts if proposed tax increase complies with or exceeds the index
	Submit exception filings to the court or PDE
March 2, 2020	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, 2020	Court/PDE to rule and inform districts if exceptions have been granted or denied
April 6, 2020	Finance Committee Meeting - MDLKC, 7:00 PM
April 13, 2020	Adopt the 2020-2021 proposed final budget
	Certification of Use of PDE-2028 to PDE
	PDE-2028 available for public inspection
April 15, 2020	PDE certifies amount of funds available in the property tax relief fund
May 1, 2020	PDE notifies districts of property tax relief allocation
	Chester County submits Homestead/Farmstead report to district
May 4, 2020	Finance Committee Meeting - MDLKC, 7:00 PM
May 19, 2020	Final budget on form PDE-2028 available for public inspection
May 29, 2020	Give public notice of intent to adopt final budget
June 1, 2020	Finance Committee Meeting - MDLKC, 7:00 PM
June 8, 2020	Adopt the 2020-2021 budget and tax resolution
	Print and display the 2020-2021 budget
Assumptions:	The District will seek referendum exceptions. The District will not seek approval through voter referendum.

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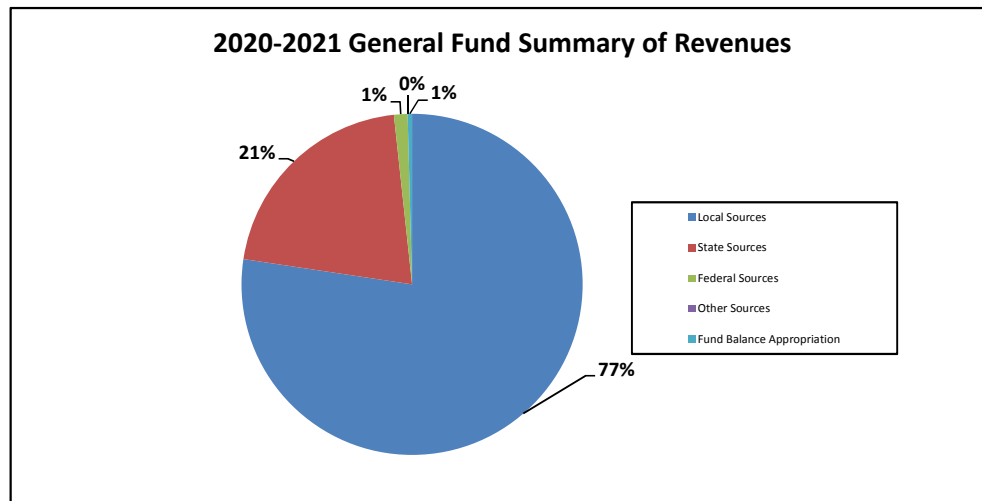
FINANCIAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2020-2021
SUMMARY OF GENERAL FUND BUDGET**

	<u>GENERAL FUND</u>
<u>REVENUES</u>	
Local Taxes	\$ 67,326,493
Interest on Investments	100,000
Other Local Revenue	808,365
State Revenue	18,465,724
Federal Revenue	1,149,440
TOTAL REVENUES	<u>\$ 87,850,022</u>
<u>EXPENDITURES</u>	
Regular Programs	\$ 36,505,349
Special Programs	12,935,493
Vocational Programs	2,003,218
Other Instructional Programs	174,683
Support Services-Students	2,742,151
Support Services-Instructional Staff	2,899,156
Support Services-Administration	4,543,771
Support Services-Pupil Health	909,416
Support Services-Business	1,223,318
Operation and Maintenance of Plant Services	7,105,886
Student Transportation Services	5,385,948
Support Services-Central	2,480,662
Other Support Services	37,551
Student Activities	1,504,495
Facilities Acquisition, Construction & Improvement Services	150,000
Debt Service Interest/Other Expenditures	1,308,925
Debt Service Principal	6,200,000
Budgetary Reserve	90,000
TOTAL EXPENDITURES	<u>\$ 88,200,022</u>
Deficiency of revenues under expenditures	\$ (350,000)
<u>OTHER FINANCING SOURCES (USES)</u>	
Net Change in Fund Balances	\$ (350,000)
Fund Balance - Beginning Estimated	6,342,038
Fund Balance - Ending Estimated	<u>\$ 5,992,038</u>

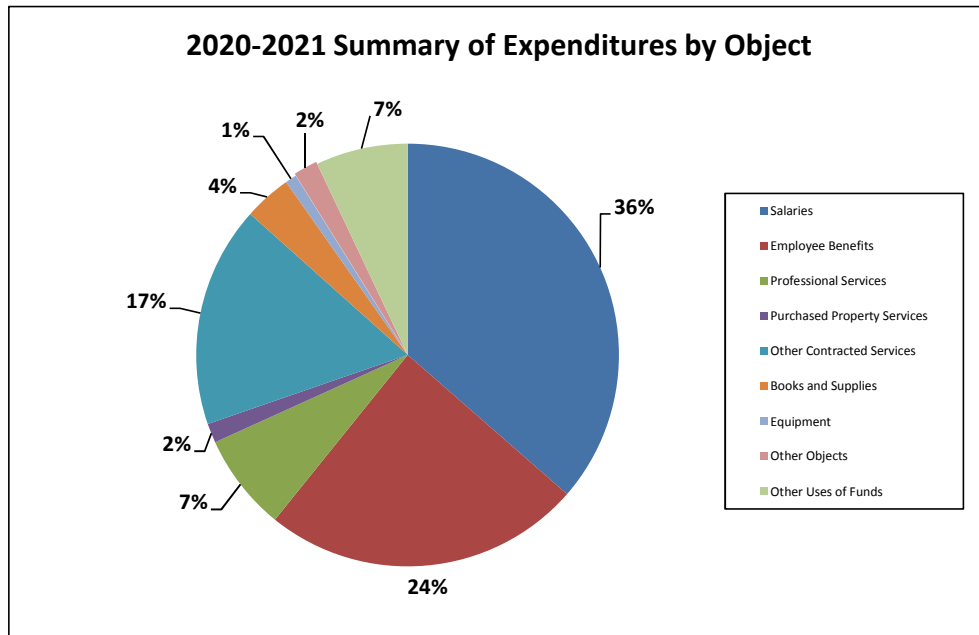
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2020-2021
SUMMARY OF REVENUES AND EXPENDITURES
(by function)**

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 BUDGET</u>	<u>2020-2021 BUDGET</u>	<u>% CHANGE OVER BUDGET</u>	<u>% OF EACH CATEGORY TO TOTAL</u>
<u>REVENUES</u>						
6000	Local Sources	\$ 68,529,511	\$ 68,043,957	\$ 68,234,858	0.28%	77.36%
7000	State Sources	17,844,931	18,440,860	18,465,724	0.13%	20.94%
8000	Federal Sources	1,123,426	1,005,440	1,149,440	14.32%	1.30%
9000	Other Sources	20,635,134	0	0	0.00%	0.00%
0000	Fund Balance Appropriation	0	714,330	350,000	-51.00%	0.40%
	Total Revenue	<u>\$108,133,002</u>	<u>\$ 88,204,587</u>	<u>\$ 88,200,022</u>	<u>-0.01%</u>	<u>100.00%</u>
<u>EXPENDITURES</u>						
1000	Instruction	\$ 48,981,965	\$ 52,023,677	\$ 51,618,743	-0.78%	64.04%
2000	Support Services	26,437,353	26,881,725	27,327,859	1.66%	33.91%
3000	Operation of Non-Instructional Svcs.	1,524,325	1,542,482	1,504,495	-2.46%	1.87%
4000	Facilities Acq., Constr. & Improv. Svcs.	121,606	150,000	150,000	0.00%	0.19%
	Total Expenditures	<u>77,065,249</u>	<u>80,597,884</u>	<u>80,601,097</u>	<u>0.00%</u>	<u>100.00%</u>
<u>OTHER EXPENDITURES AND FINANCING USES</u>						
5100	Debt Service	27,514,518	7,516,703	7,508,925	-0.10%	98.82%
5200	Interfund Transfers Out	3,393,081	0	0	0.00%	0.00%
5900	Budgetary Reserve	0	90,000	90,000	0.00%	1.18%
	Total Other Financing Uses	<u>30,907,599</u>	<u>7,606,703</u>	<u>7,598,925</u>	<u>-0.10%</u>	<u>100.00%</u>
TOTAL EXPENDITURES & OTHER FINANCING USES		<u>\$107,972,848</u>	<u>\$ 88,204,587</u>	<u>\$ 88,200,022</u>	<u>-0.01%</u>	<u>100.00%</u>



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2020-2021
SUMMARY OF EXPENDITURES AND OTHER FINANCING USES
(by object)**

OBJECT	DESCRIPTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	% CHANGE OVER BUDGET	% OF EACH CATEGORY TO TOTAL
100	Salaries	\$ 31,442,270	\$ 32,027,084	\$ 32,123,302	0.30%	36.42%
200	Employee Benefits	20,691,009	21,565,370	21,497,826	-0.31%	24.37%
300	Professional Services	5,305,904	6,772,218	6,553,244	-3.23%	7.43%
400	Purchased Property Services	1,457,362	1,265,207	1,315,207	3.95%	1.49%
500	Other Purchased Services	14,158,123	14,900,081	14,908,927	0.06%	16.90%
600	Supplies	2,906,314	3,208,758	3,196,366	-0.39%	3.62%
700	Property	578,043	668,887	776,250	16.05%	0.88%
800	Other Objects	2,110,742	1,781,982	1,628,900	-8.59%	1.85%
900	Other Uses of Funds	29,323,081	6,015,000	6,200,000	3.08%	7.03%
	TOTAL EXPENDITURES	\$107,972,848	\$ 88,204,587	\$ 88,200,022	-0.01%	100.00%



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2020-2021
COMPARISON OF REVENUES
2019-2020 BUDGET TO 2020-2021 BUDGET**

FUNCTION/ OBJECT	DESCRIPTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	CHANGE OVER BUDGET	
					\$	%
6000 REVENUE SOURCES						
6111	Current Real Estate Taxes	\$ 58,419,762	\$ 59,106,094	\$ 60,906,993	\$ 1,800,899	3.05%
6112	Interim Real Estate Taxes	468,408	300,000	250,000	(50,000)	-16.67%
6113	Public Utility Realty Taxes	64,485	64,500	60,000	(4,500)	-6.98%
6151	Earned Income	4,534,772	4,570,000	3,884,500	(685,500)	-15.00%
6153	Realty Transfer Tax	1,166,938	900,000	900,000	0	0.00%
6411	Delinquent Real Estate Taxes	2,032,321	1,775,000	1,325,000	(450,000)	-25.35%
6510	Earnings on Investments	814,344	520,000	100,000	(420,000)	-80.77%
6710	Revenue from LEA Activities	20,752	30,000	30,000	0	0.00%
6832	Revenue from Intermediary Sources/IDEA	550,807	500,000	500,000	0	0.00%
6910	Rentals	101,193	70,863	70,865	2	0.00%
6920	Contributions and Donations	114,789	25,000	25,000	0	0.00%
6940	Tuition from Patrons	22,075	17,500	17,500	0	0.00%
6960	Servies Provided Other Local Governments	123,475	95,000	95,000	0	0.00%
6990	Refunds and Other Miscellaneous Revenue	95,390	70,000	70,000	0	0.00%
TOTAL LOCAL SOURCES		68,529,511	68,043,957	68,234,858	190,901	0.28%
7000 STATE SOURCES						
7110	Basic Education Funding	5,798,084	5,951,408	5,951,408	0	0.00%
7160	Tuition for Orphans	20,558	0	0	0	0.00%
7250	Migratory Children	2,116	0	0	0	0.00%
7271	Special Education Funds for School-Aged Pupils	1,840,497	1,956,234	1,941,234	(15,000)	-0.77%
7310	Transportation (Public & Nonpublic)	1,399,877	1,400,000	1,360,000	(40,000)	-2.86%
7320	Rental & Sinking Fund Payments Reimbursement	511,954	493,829	507,684	13,855	2.81%
7330	Health Services Reimbursement	84,121	86,000	84,000	(2,000)	-2.33%
7340	State Property Tax Reduction Allocation	1,439,156	1,456,490	1,458,019	1,529	0.10%
7361	School Safety and Security Grants	25,000	0	0	0	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	1,141,674	1,211,946	1,219,473	7,527	0.62%
7820	State Share of Retirement Contributions	5,181,277	5,484,336	5,543,289	58,953	1.07%
TOTAL STATE SOURCES		17,844,931	18,440,860	18,465,724	24,864	0.13%
8000 FEDERAL SOURCES						
8514	Title I - Improving Academic Achievement	609,880	595,000	600,000	5,000	0.84%
8515	Title II - Improving Teacher Quality	117,370	115,325	120,325	5,000	4.34%
8516	Title III - Language Instruction for LEP Students	151,526	125,115	120,115	(5,000)	-4.00%
8517	Title IV - 21st Century Schools	40,802	40,000	44,000	4,000	10.00%
8810	School-Based Access Medicaid Reimbursement	185,661	115,000	250,000	135,000	117.39%
8820	Medical Asst. Reimb. For Admin. Claiming	18,187	15,000	15,000	0	0.00%
TOTAL FEDERAL SOURCES		1,123,426	1,005,440	1,149,440	144,000	14.32%
9000 OTHER SOURCES						
9120	Proceeds from Refunding Bonds	19,785,000	0	0	0	0.00%
9130	Bond Premiums	842,574	0	0	0	0.00%
9400	Sale of Capital Assets	7,560	0	0	0	0.00%
TOTAL OTHER SOURCES		20,635,134	0	0	0	0.00%
0000 OTHER APPROPRIATIONS						
0000	Fund Balance Appropriation	0	714,330	350,000	(364,330)	-51.00%
TOTAL OTHER APPROPRIATIONS		0	714,330	350,000	(364,330)	-51.00%
TOTAL ALL REVENUE SOURCES		\$108,133,002	\$88,204,587	\$88,200,022	\$ (4,565)	-0.01%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2020-2021
COMPARISON OF EXPENDITURES
2019-2020 BUDGET TO 2020-2021 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	18,569,359	\$ 19,195,572	\$ 19,188,349	\$ (7,223)	-0.04%
200	Personnel Services-Employee Benefits	12,376,589	13,077,507	12,975,383	(102,124)	-0.78%
300	Purchased Professional and Technical Services	25,846	172,649	58,149	(114,500)	-66.32%
400	Purchased Property Services	2,089	3,500	3,500	0	0.00%
500	Other Purchased Services	3,624,937	3,861,233	3,812,000	(49,233)	-1.28%
600	Supplies	578,160	473,221	438,468	(34,753)	-7.34%
700	Property	38,487	27,600	29,500	1,900	6.88%
800	Other Objects	3,319	0	0	0	0.00%
TOTAL REGULAR PROGRAMS		35,218,786	36,811,282	36,505,349	(305,933)	-0.83%
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	2,616,917	2,677,261	2,685,753	8,492	0.32%
200	Personnel Services-Employee Benefits	1,762,796	1,851,194	1,746,513	(104,681)	-5.65%
300	Purchased Professional and Technical Services	4,320,071	5,347,751	5,402,751	55,000	1.03%
400	Purchased Property Services	548	2,000	2,000	0	0.00%
500	Other Purchased Services	3,017,372	3,084,789	3,026,977	(57,812)	-1.87%
600	Supplies	59,122	46,999	46,999	0	0.00%
700	Property	0	20,000	20,000	0	0.00%
800	Other Objects	0	4,500	4,500	0	0.00%
TOTAL SPECIAL PROGRAMS		11,776,826	13,034,494	12,935,493	(99,001)	-0.76%
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,811,208	2,001,205	2,003,218	2,013	0.10%
TOTAL VOCATIONAL PROGRAMS		1,811,208	2,001,205	2,003,218	2,013	0.10%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	52,641	0	0	0	0.00%
200	Personnel Services-Employee Benefits	21,825	0	0	0	0.00%
300	Purchased Professional and Technical Services	18,023	57,753	62,753	5,000	8.66%
500	Other Purchased Services	66,940	118,943	111,930	(7,013)	-5.90%
600	Supplies	7,484	0	0	0	0.00%
800	Other Objects	8,232	0	0	0	0.00%
TOTAL OTHER INSTRUCTIONAL PROGRAMS		175,145	176,696	174,683	(2,013)	-1.14%
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
300	Purchased Professional and Technical Services	0	0	0	0	0.00%
TOTAL NONPUBLIC SCHOOL PROGRAMS		0	0	0	0	0.00%
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	1,435,986	1,403,084	1,436,742	33,658	2.40%
200	Personnel Services-Employee Benefits	962,637	964,997	988,659	23,662	2.45%
300	Purchased Professional and Technical Services	215,983	260,950	295,900	34,950	13.39%
500	Other Purchased Services	3,066	5,100	5,100	0	0.00%
600	Supplies	12,487	13,200	14,000	800	6.06%
700	Property	0	1,000	1,000	0	0.00%
800	Other Objects	140	750	750	0	0.00%
TOTAL SUPPORT SERVICES-STUDENTS		2,630,299	2,649,081	2,742,151	93,070	3.51%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2020-2021
COMPARISON OF EXPENDITURES
2019-2020 BUDGET TO 2020-2021 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,205,442	1,208,643	1,289,952	81,309	6.73%
200	Personnel Services-Employee Benefits	912,080	742,753	881,564	138,811	18.69%
300	Purchased Professional and Technical Services	59,936	73,897	55,879	(18,018)	-24.38%
400	Purchased Property Services	2,382	3,800	3,800	0	0.00%
500	Other Purchased Services	13,003	20,350	19,950	(400)	-1.97%
600	Supplies	300,583	616,184	637,211	21,027	3.41%
700	Property	3,111	6,800	6,800	0	0.00%
800	Other Objects	1,348	4,000	4,000	0	0.00%
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		2,497,885	2,676,427	2,899,156	222,729	8.32%
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,562,895	2,546,025	2,488,753	(57,272)	-2.25%
200	Personnel Services-Employee Benefits	1,482,164	1,510,141	1,534,704	24,563	1.63%
300	Purchased Professional and Technical Services	243,986	316,625	207,475	(109,150)	-34.47%
500	Other Purchased Services	168,210	174,925	197,025	22,100	12.63%
600	Supplies	23,312	39,420	41,250	1,830	4.64%
700	Property	0	9,000	9,000	0	0.00%
800	Other Objects	312,395	68,394	65,564	(2,830)	-4.14%
TOTAL SUPPORT SERVICES-ADMINISTRATION		4,792,962	4,664,530	4,543,771	(120,759)	-2.59%
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	507,383	499,451	513,158	13,707	2.74%
200	Personnel Services-Employee Benefits	306,638	325,688	328,243	2,555	0.78%
300	Purchased Professional and Technical Services	13,952	8,115	12,815	4,700	57.92%
400	Purchased Property Services	0	0	0	0	-
500	Other Purchased Services	14,820	27,500	27,800	300	0.00%
600	Supplies	22,722	35,986	27,400	(8,586)	-23.86%
700	Property	0	0	0	0	0.00%
TOTAL SUPPORT SERVICES-PUPIL HEALTH		865,515	896,740	909,416	12,676	1.41%
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	633,774	668,035	687,435	19,400	2.90%
200	Personnel Services-Employee Benefits	329,045	360,178	375,736	15,558	4.32%
300	Purchased Professional and Technical Services	33,904	75,522	55,522	(20,000)	-26.48%
500	Other Purchased Services	9,531	9,250	9,250	0	0.00%
600	Supplies	5,086	15,000	13,000	(2,000)	-13.33%
700	Property	0	10,000	0	(10,000)	-100.00%
800	Other Objects	109,238	40,375	82,375	42,000	104.02%
TOTAL SUPPORT SERVICES-BUSINESS		1,120,578	1,178,360	1,223,318	44,958	3.82%
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	2,179,891	2,199,852	2,150,348	(49,504)	-2.25%
200	Personnel Services-Employee Benefits	1,537,583	1,696,919	1,697,561	642	0.04%
300	Purchased Professional and Technical Services	183,241	240,205	181,500	(58,705)	-24.44%
400	Purchased Property Services	1,333,563	1,100,407	1,150,407	50,000	4.54%
500	Other Purchased Services	253,065	267,500	267,500	0	0.00%
600	Supplies	1,409,093	1,425,400	1,478,070	52,670	3.70%
700	Property	125,184	154,000	154,000	0	0.00%
800	Other Objects	21,892	26,500	26,500	0	0.00%
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		7,043,512	7,110,783	7,105,886	(4,897)	-0.07%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2020-2021
COMPARISON OF EXPENDITURES
2019-2020 BUDGET TO 2020-2021 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	131,444	131,982	136,700	4,718	3.57%
200	Personnel Services-Employee Benefits	94,911	98,636	100,585	1,949	1.98%
300	Purchased Professional and Technical Services	27,705	2,000	2,000	0	0.00%
400	Purchased Property Services	5,614	2,500	2,500	0	0.00%
500	Other Purchased Services	4,832,768	4,994,755	5,087,663	92,908	1.86%
600	Supplies	29,976	30,000	30,000	0	0.00%
700	Property	1,239	25,000	25,000	0	0.00%
800	Other Objects	2,953	1,500	1,500	0	0.00%
TOTAL STUDENT TRANSPORTATION SERVICES		5,126,610	5,286,373	5,385,948	99,575	1.88%
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	786,833	773,523	799,936	26,413	3.41%
200	Personnel Services-Employee Benefits	582,954	529,467	550,523	21,056	3.98%
300	Purchased Professional and Technical Services	55,441	115,000	115,000	0	0.00%
400	Purchased Property Services	(5,544)	0	0	0	0.00%
500	Other Purchased Services	188,369	170,499	170,499	0	0.00%
600	Supplies	338,924	393,515	394,828	1,313	0.33%
700	Property	377,003	396,376	446,376	50,000	12.61%
800	Other Objects	1,389	3,500	3,500	0	0.00%
TOTAL SUPPORT SERVICES-CENTRAL		2,325,369	2,381,880	2,480,662	98,782	4.15%
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	34,623	37,551	37,551	0	0.00%
TOTAL OTHER SUPPORT SERVICES		34,623	37,551	37,551	0	0.00%
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
100	Personnel Services-Salaries	759,705	723,656	746,176	22,520	3.11%
200	Personnel Services-Employee Benefits	321,787	407,890	318,355	(89,535)	-21.95%
300	Purchased Professional and Technical Services	107,816	101,751	103,500	1,749	1.72%
400	Purchased Property Services	1,620	3,000	3,000	0	0.00%
500	Other Purchased Services	120,211	126,481	132,464	5,983	4.73%
600	Supplies	119,365	119,833	75,140	(44,693)	-37.30%
700	Property	28,503	19,111	84,574	65,463	342.54%
800	Other Objects	65,318	40,760	41,286	526	1.29%
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES		1,524,325	1,542,482	1,504,495	(37,987)	-2.46%
<u>4000 FACILITIES ACQ., CONST. & IMPROV. SERVICES</u>						
400	Purchased Property Services	117,090	150,000	150,000	0	0.00%
700	Property	4,516	0	0	0	0.00%
TOTAL FACILITIES ACQ., CONST. & IMPROV. SERVICES		121,606	150,000	150,000	0	0.00%
<u>5100 OTHER EXPENDITURES & FINANCING USES</u>						
800	Other Objects	1,584,518	1,501,703	1,308,925	(192,778)	-12.84%
910	Other Uses of Funds	25,930,000	6,015,000	6,200,000	185,000	3.08%
TOTAL OTHER EXPENDITURES & FINANCING USES		27,514,518	7,516,703	7,508,925	(7,778)	-0.10%
<u>5200 INTERFUND TRANSERS</u>						
930	Capital Reserve Fund	3,393,081	0	0	0	0.00%
TOTAL INTERFUND TRANSFERS		3,393,081	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		\$ 107,972,848	\$ 88,204,587	\$ 88,200,022	\$ (4,565)	-0.01%

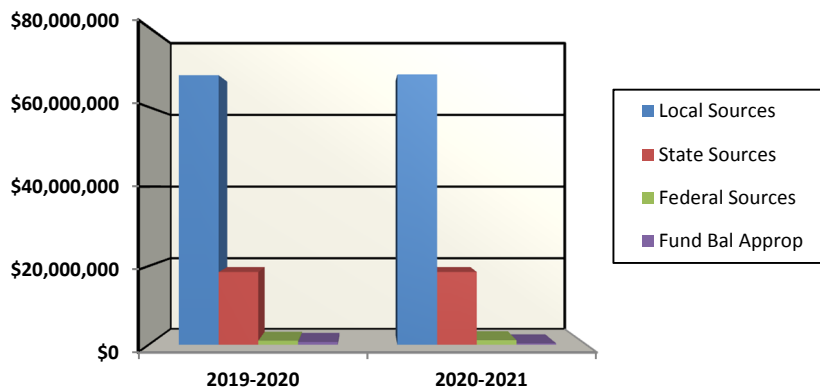
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2020-2021**

REVENUE

ACCOUNT	BUDGET 2019-2020	BUDGET 2020-2021	PERCENT INCREASE/ DECREASE
6000 REVENUE FROM LOCAL SOURCES	\$68,043,957	\$68,234,858	0.28%
7000 REVENUE FROM STATE SOURCES	18,440,860	18,465,724	0.13%
8000 REVENUE FROM FEDERAL SOURCES	1,005,440	1,149,440	14.32%
0000 FUND BALANCE APPROPRIATION	714,330	350,000	-51.00%
TOTAL REVENUE SERIES	\$88,204,587	\$88,200,022	-0.01%

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 PRELIMINARY BUDGET 2020-2021
COMPARISON OF REVENUES
2019-2020 BUDGET TO 2020-2021 BUDGET**

FUNCTION/ OBJECT	DESCRIPTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	CHANGE OVER BUDGET	
					\$	%
6000 LOCAL SOURCES						
6111	Current Real Estate Taxes	\$ 58,419,762	\$ 59,106,094	\$ 60,906,993	\$ 1,800,899	3.05%
6112	Interim Real Estate Taxes	468,408	300,000	250,000	(50,000)	-16.67%
6113	Public Utility Realty Taxes	64,485	64,500	60,000	(4,500)	-6.98%
6151	Earned Income Taxes	4,534,772	4,570,000	3,884,500	(685,500)	-15.00%
6153	Realty Transfer Tax	1,166,938	900,000	900,000	0	0.00%
6411	Delinquent Real Estate Taxes	2,032,321	1,775,000	1,325,000	(450,000)	-25.35%
	Total Property Taxes, Penalties and Interest	66,686,686	66,715,594	67,326,493	610,899	0.92%
6510	Investment Earnings	814,344	520,000	100,000	(420,000)	-80.77%
	Total Investment Earnings	814,344	520,000	100,000	(420,000)	-80.77%
6710	Revenue from LEA Activities	20,752	30,000	30,000	0	0.00%
6832	Revenues from Intermediary Sources-IDEA	550,807	500,000	500,000	0	0.00%
6910	Rentals	101,193	70,863	70,865	2	0.00%
6920	Contributions and Donations	114,789	25,000	25,000	0	0.00%
6940	Tuition from Patrons	22,075	17,500	17,500	0	0.00%
6960	Services Provided Other Local Governments	123,475	95,000	95,000	0	0.00%
6990	Refunds and Other Miscellaneous Revenue	95,390	70,000	70,000	0	0.00%
	Total Other Local Sources	1,028,481	808,363	808,365	2	0.00%
TOTAL LOCAL SOURCES		68,529,511	68,043,957	68,234,858	190,901	0.28%
7000 STATE SOURCES						
7110	Basic Education Funding	5,798,084	5,951,408	5,951,408	0	0.00%
7160	Tuition for Orphans	20,558	0	0	0	0.00%
7250	Migratory Children	2,116	0	0	0	0.00%
7271	Special Education Funds for School-Aged Pupils	1,840,497	1,956,234	1,941,234	(15,000)	-0.77%
7310	Transportation (Public & Nonpublic)	1,399,877	1,400,000	1,360,000	(40,000)	-2.86%
7320	Rental & Sinking Fund Payments Reimbursement	511,954	493,829	507,684	13,855	2.81%
7330	Health Services Reimbursement	84,121	86,000	84,000	(2,000)	-2.33%
7340	State Property Tax Reduction Allocation	1,439,156	1,456,490	1,458,019	1,529	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	1,141,674	1,211,946	1,219,473	7,527	0.62%
7820	State Share of Retirement Contributions	5,181,277	5,484,336	5,543,289	58,953	1.07%
TOTAL STATE SOURCES		17,819,931	18,440,860	18,465,724	24,864	0.13%
8000 FEDERAL SOURCES						
8514	Title I - Improving Academic Achievement	609,880	595,000	600,000	5,000	0.84%
8515	Title II - Improving Teacher Quality	117,370	115,325	120,325	5,000	4.34%
8516	Title III - Language Instruction for LEP Students	151,526	125,115	120,115	(5,000)	-4.00%
8517	Title IV - 21st Century Schools	40,802	40,000	44,000	4,000	10.00%
8810	School-Based Access Medicaid Reimbursement	185,661	115,000	250,000	135,000	117.39%
8820	Medical Asst. Reimb. For Admin. Claiming	18,187	15,000	15,000	0	0.00%
TOTAL FEDERAL SOURCES		1,123,426	1,005,440	1,149,440	144,000	14.32%
9000 OTHER SOURCES						
9120	Proceeds from Refunding Bonds	19,785,000	0	0	0	0.00%
9130	Bond Premiums	842,574	0	0	0	0.00%
9400	Sale of Capital Assets	7,560	0	0	0	0.00%
TOTAL OTHER SOURCES		20,635,134	0	0	0	0.00%
0000 OTHER APPROPRIATIONS						
0000	Fund Balance Appropriation	0	714,330	350,000	(364,330)	-51.00%
TOTAL OTHER APPROPRIATIONS		0	714,330	350,000	(364,330)	-51.00%
TOTAL ALL REVENUE SOURCES		\$108,108,002	\$ 88,204,587	\$ 88,200,022	\$ (4,565)	-0.01%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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 \$2,052,609,168 and is estimated to be 96.5% collectable, resulting in a net budgetary value per mill of \$1,980,768. The total millage required for 2020-2021 is 31.4852 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 .25% 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 2020-2021**

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
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.
- 7142 Non-Public Transfers
Revenue received by a school district from the Commonwealth of PA for temporary financial assistance on behalf of students enrolled in charter schools who attended a nonpublic school in the prior fiscal year. The grant payment is based on formula and is limited to the transition year.
- 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 2020-2021**

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.
- 7810 State Share of Social Security and Medicare Taxes
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.
- 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).

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

REVENUE

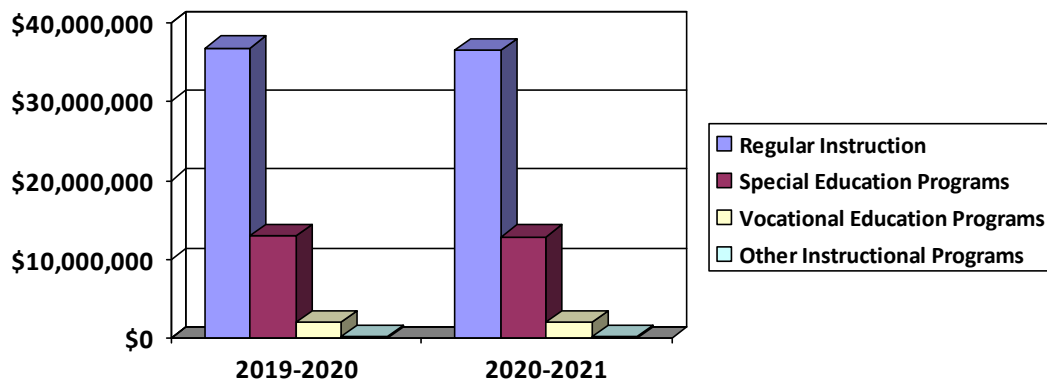
- 8517 Title IV – 21st Century Schools
Revenue received for the education of children under ESEA, Title IV. Includes funding for Safe and Drug-Free Schools and Communities, 21st Century Learning Communities, and Student Support and Academic Enrichment (list not all inclusive).
- 8810 School Based Access 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 2020-2021 operation.

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET SUMMARY 2020-2021**

INSTRUCTIONAL – 1000 SERIES

ACCOUNT	BUDGET 2019-2020	BUDGET 2020-2021	PERCENT INCREASE/ DECREASE
1100 REGULAR INSTRUCTION	\$36,811,282	\$36,505,349	-0.83%
1200 SPECIAL EDUCATION PROGRAMS	13,034,494	12,935,493	-0.76%
1300 VOCATIONAL EDUCATION PROGRAMS	2,001,205	2,003,218	0.10%
1400 OTHER INSTRUCTIONAL PROGRAMS	176,696	174,683	-1.14%
1500 NONPUBLIC SCHOOL PROGRAMS	0	0	0.00%
TOTAL INSTRUCTIONAL 1000 SERIES	\$52,023,677	\$51,618,743	-0.78%

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 PRELIMINARY BUDGET 2020-2021
COMPARISON OF EXPENDITURES
INSTRUCTIONAL - 1000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	\$ 18,569,359	\$ 19,195,572	\$ 19,188,349	\$ (7,223)	-0.04%
200	Personnel Services-Employee Benefits	12,376,589	13,077,507	12,975,383	(102,124)	-0.78%
300	Purchased Professional and Technical Services	25,846	172,649	58,149	(114,500)	-66.32%
400	Purchased Property Services	2,089	3,500	3,500	0	0.00%
500	Other Purchased Services	3,624,937	3,861,233	3,812,000	(49,233)	-1.28%
600	Supplies	578,160	473,221	438,468	(34,753)	-7.34%
700	Property	38,487	27,600	29,500	1,900	6.88%
800	Other Objects	3,319	0	0	0	0.00%
TOTAL REGULAR PROGRAMS		35,218,786	36,811,282	36,505,349	(305,933)	-0.83%
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	2,616,917	2,677,261	2,685,753	8,492	0.32%
200	Personnel Services-Employee Benefits	1,762,796	1,851,194	1,746,513	(104,681)	-5.65%
300	Purchased Professional and Technical Services	4,320,071	5,347,751	5,402,751	55,000	1.03%
400	Purchased Property Services	548	2,000	2,000	0	0.00%
500	Other Purchased Services	3,017,372	3,084,789	3,026,977	(57,812)	-1.87%
600	Supplies	59,122	46,999	46,999	0	0.00%
700	Property	0	20,000	20,000	0	0.00%
800	Other Objects	0	4,500	4,500	0	0.00%
TOTAL SPECIAL PROGRAMS		11,776,826	13,034,494	12,935,493	(99,001)	-0.76%
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,811,208	2,001,205	2,003,218	2,013	0.10%
TOTAL VOCATIONAL PROGRAMS		1,811,208	2,001,205	2,003,218	2,013	0.10%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	52,641	0	0	0	0.00%
200	Personnel Services-Employee Benefits	21,825	0	0	0	0.00%
300	Purchased Professional and Technical Services	18,023	57,753	62,753	5,000	8.66%
500	Other Purchased Services	66,940	118,943	111,930	(7,013)	-5.90%
600	Supplies	7,484	0	0	0	0.00%
800	Other Objects	8,232	0	0	0	0.00%
TOTAL OTHER INSTRUCTIONAL PROGRAMS		175,145	176,696	174,683	(2,013)	-1.14%
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
300	Purchased Professional and Technical Services	0	0	0	0	0.00%
		0	0	0	0	0.00%
1000 TOTAL		\$ 48,981,965	\$ 52,023,677	\$ 51,618,743	\$ (404,934)	-0.78%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020 Budget	2020-2021 Budget
Teacher Salaries	\$19,159,443	\$19,150,949
Other Professional Educational	36,129	37,400
Total	\$19,195,572	\$19,188,349

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.51%) 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.

	2019-2020 Budget	2020-2021 Budget
Fringe Benefits	\$4,700,939	\$4,558,753
Social Security	1,480,981	1,463,766
Retirement	6,509,744	6,569,015
Tuition Reimbursement	220,000	220,000
Other	165,843	163,849
Total	\$13,077,507	\$12,975,383

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.

	2019-2020 Budget	2020-2021 Budget
Professional Educational Services-IUs	\$132,149	\$38,149
Professional Educational Services-Other	40,500	20,000
Total	\$172,649	\$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.

	2019-2020 Budget	2020-2021 Budget
Repairs and Maintenance	\$3,500	\$3,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020	2020-2021
	Budget	Budget
Student Transportation-Field Trips	\$23,200	\$22,700
Duplicating Paper & Supplies	57,818	60,500
Charter School Tuition	2,100,000	2,075,000
Other Tuition	86,000	86,000
Teacher Travel	6,450	5,550
Purchased Services-Paraprofessionals	1,151,015	1,125,000
Purchased Services-Substitutes	437,250	437,250
Total	\$3,861,233	\$3,812,000

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.

	2019-2020	2020-2021
	Budget	Budget
Supplies	\$323,449	\$302,254
Books	116,330	105,714
Educational Software	33,442	30,500
Total	\$473,221	\$438,468

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.

	2019-2020	2020-2021
	Budget	Budget
Equipment – New	\$24,600	\$28,500
Equipment – Replacement	3,000	1,000
Total	\$27,600	\$29,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020 Budget	2020-2021 Budget
Teacher Salaries	\$2,602,419	\$2,608,253
Therapist Salaries	74,842	77,500
Total	\$2,677,261	\$2,685,753

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.51%) 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.

	2019-2020 Budget	2020-2021 Budget
Fringe Benefits	\$696,402	\$582,013
Social Security	205,658	205,460
Retirement	921,415	933,836
Other	27,719	25,204
Total	\$1,851,194	\$1,746,513

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.

	2019-2020 Budget	2020-2021 Budget
Professional Educational Services-IUs	\$4,288,751	\$4,343,751
Professional Educational Services-Other	40,000	40,000
Other Professional Services	1,019,000	1,019,000
Total	\$5,347,751	\$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.

	2019-2020 Budget	2020-2021 Budget
Repairs and Maintenance	\$2,000	\$2,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020 Budget	2020-2021 Budget
Student Transportation-Contract Carriers	\$23,500	\$23,500
Postage	1,500	1,500
Charter School Tuition	1,350,000	1,500,000
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	1,310,964	1,103,152
Total	\$3,084,789	\$3,026,977

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.

	2019-2020 Budget	2020-2021 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.

	2019-2020 Budget	2020-2021 Budget
Equipment – New	\$20,000	\$20,000

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

	2019-2020 Budget	2020-2021 Budget
Dues and Fees	\$4,500	\$4,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020 Budget	2020-2021 Budget
Tuition-Vocational Technical Schools	<u>\$2,001,205</u>	<u>\$2,003,218</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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>2019-2020 Budget</u>	<u>2020-2021 Budget</u>
Professional Educational Services-IUs	\$57,753	\$62,753

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

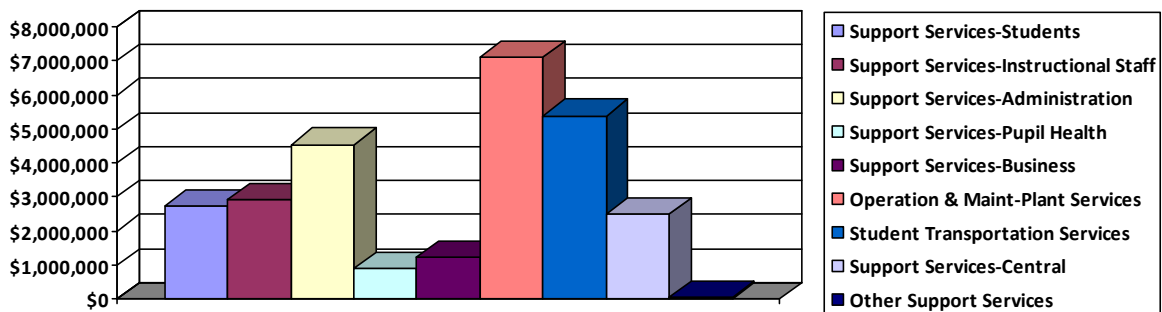
	<u>2019-2020 Budget</u>	<u>2020-2021 Budget</u>
Tuition to Other School Districts	\$118,943	\$111,930

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2020-2021**

SUPPORT SERVICES – 2000 SERIES

ACCOUNT	BUDGET 2019-2020	BUDGET 2020-2021	PERCENT INCREASE/ DECREASE
2100 SUPPORT SERVICES-STUDENTS	\$2,649,081	\$2,742,151	3.51%
2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF	2,676,427	2,899,156	8.32%
2300 SUPPORT SERVICES-ADMINISTRATION	4,664,530	4,543,771	-2.59%
2400 SUPPORT SERVICES-PUPIL HEALTH	896,740	909,416	1.41%
2500 SUPPORT SERVICES-BUSINESS	1,178,360	1,223,318	3.82%
2600 OPERATION & MAINT. OF PLANT SERVICES	7,110,783	7,105,886	-0.07%
2700 STUDENT TRANSPORTATION SERVICES	5,286,373	5,385,948	1.88%
2800 SUPPORT SERVICES-CENTRAL	2,381,880	2,480,662	4.15%
2900 OTHER SUPPORT SERVICES	37,551	37,551	0.00%
TOTAL SUPPORT SERVICES 2000 SERIES	\$26,881,725	\$27,327,859	1.66%

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 PRELIMINARY BUDGET 2020-2021
COMPARISON OF EXPENDITURES
SUPPORT SERVICES - 2000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	\$ 1,435,986	\$ 1,403,084	\$ 1,436,742	\$ 33,658	2.40%
200	Personnel Services-Employee Benefits	962,637	964,997	988,659	23,662	2.45%
300	Purchased Professional and Technical Services	215,983	260,950	295,900	34,950	13.39%
500	Other Purchased Services	3,066	5,100	5,100	0	0.00%
600	Supplies	12,487	13,200	14,000	800	6.06%
700	Property	0	1,000	1,000	0	0.00%
800	Other Objects	140	750	750	0	0.00%
TOTAL SUPPORT SERVICES-STUDENTS		2,630,299	2,649,081	2,742,151	93,070	3.51%
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,205,442	1,208,643	1,289,952	81,309	6.73%
200	Personnel Services-Employee Benefits	912,080	742,753	881,564	138,811	18.69%
300	Purchased Professional and Technical Services	59,936	73,897	55,879	(18,018)	-24.38%
400	Purchased Property Services	2,382	3,800	3,800	0	0.00%
500	Other Purchased Services	13,003	20,350	19,950	(400)	-1.97%
600	Supplies	300,583	616,184	637,211	21,027	3.41%
700	Property	3,111	6,800	6,800	0	0.00%
800	Other Objects	1,348	4,000	4,000	0	0.00%
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		2,497,885	2,676,427	2,899,156	222,729	8.32%
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,562,895	2,546,025	2,488,753	(57,272)	-2.25%
200	Personnel Services-Employee Benefits	1,482,164	1,510,141	1,534,704	24,563	1.63%
300	Purchased Professional and Technical Services	243,986	316,625	207,475	(109,150)	-34.47%
500	Other Purchased Services	168,210	174,925	197,025	22,100	12.63%
600	Supplies	23,312	39,420	41,250	1,830	4.64%
700	Property	0	9,000	9,000	0	0.00%
800	Other Objects	312,395	68,394	65,564	(2,830)	-4.14%
TOTAL SUPPORT SERVICES-ADMINISTRATION		4,792,962	4,664,530	4,543,771	(120,759)	-2.59%
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	507,383	499,451	513,158	13,707	2.74%
200	Personnel Services-Employee Benefits	306,638	325,688	328,243	2,555	0.78%
300	Purchased Professional and Technical Services	13,952	8,115	12,815	4,700	57.92%
500	Other Purchased Services	14,820	27,500	27,800	300	0.00%
600	Supplies	22,722	35,986	27,400	(8,586)	-23.86%
700	Property	0	0	0	0	0.00%
TOTAL SUPPORT SERVICES-PUPIL HEALTH		865,515	896,740	909,416	12,676	1.41%
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	633,774	668,035	687,435	19,400	2.90%
200	Personnel Services-Employee Benefits	329,045	360,178	375,736	15,558	4.32%
300	Purchased Professional and Technical Services	33,904	75,522	55,522	(20,000)	-26.48%
500	Other Purchased Services	9,531	9,250	9,250	0	0.00%
600	Supplies	5,086	15,000	13,000	(2,000)	-13.33%
700	Property	0	10,000	0	(10,000)	-100.00%
800	Other Objects	109,238	40,375	82,375	42,000	104.02%
TOTAL SUPPORT SERVICES-BUSINESS		1,120,578	1,178,360	1,223,318	44,958	3.82%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2020-2021
COMPARISON OF EXPENDITURES
SUPPORT SERVICES - 2000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	2,179,891	2,199,852	2,150,348	(49,504)	-2.25%
200	Personnel Services-Employee Benefits	1,537,583	1,696,919	1,697,561	642	0.04%
300	Purchased Professional and Technical Services	183,241	240,205	181,500	(58,705)	-24.44%
400	Purchased Property Services	1,333,563	1,100,407	1,150,407	50,000	4.54%
500	Other Purchased Services	253,065	267,500	267,500	0	0.00%
600	Supplies	1,409,093	1,425,400	1,478,070	52,670	3.70%
700	Property	125,184	154,000	154,000	0	0.00%
800	Other Objects	21,892	26,500	26,500	0	0.00%
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		7,043,512	7,110,783	7,105,886	(4,897)	-0.07%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	131,444	131,982	136,700	4,718	3.57%
200	Personnel Services-Employee Benefits	94,911	98,636	100,585	1,949	1.98%
300	Purchased Professional and Technical Services	27,705	2,000	2,000	0	0.00%
400	Purchased Property Services	5,614	2,500	2,500	0	0.00%
500	Other Purchased Services	4,832,768	4,994,755	5,087,663	92,908	1.86%
600	Supplies	29,976	30,000	30,000	0	0.00%
700	Property	1,239	25,000	25,000	0	0.00%
800	Other Objects	2,953	1,500	1,500	0	0.00%
TOTAL STUDENT TRANSPORTATION SERVICES		5,126,610	5,286,373	5,385,948	99,575	1.88%
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	786,833	773,523	799,936	26,413	3.41%
200	Personnel Services-Employee Benefits	582,954	529,467	550,523	21,056	3.98%
300	Purchased Professional and Technical Services	55,441	115,000	115,000	0	0.00%
400	Purchased Property Services	(5,544)	0	0	0	0.00%
500	Other Purchased Services	188,369	170,499	170,499	0	0.00%
600	Supplies	338,924	393,515	394,828	1,313	0.33%
700	Property	377,003	396,376	446,376	50,000	12.61%
800	Other Objects	1,389	3,500	3,500	0	0.00%
TOTAL SUPPORT SERVICES-CENTRAL		2,325,369	2,381,880	2,480,662	98,782	4.15%
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	34,623	37,551	37,551	0	0.00%
TOTAL OTHER SUPPORT SERVICES		34,623	37,551	37,551	0	0.00%
2000 - TOTAL		\$ 26,437,353	\$ 26,881,725	\$ 27,327,859	\$ 446,134	1.66%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020 Budget	2020-2021 Budget
Guidance Counselors	\$805,690	\$811,120
Social Workers	108,500	117,700
Psychologists	268,676	282,874
Secretarial/Clerical	220,218	225,048
Total	\$1,403,084	\$1,436,742

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.51%) 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.

	2019-2020 Budget	2020-2021 Budget
Fringe Benefits	\$362,073	\$342,149
Social Security	107,786	113,149
Retirement	477,093	514,632
Other	18,045	18,729
Total	\$964,997	\$988,659

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.

	2019-2020 Budget	2020-2021 Budget
Other Professional Services	\$260,950	\$295,900

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020 Budget	2020-2021 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.

	2019-2020 Budget	2020-2021 Budget
General Supplies	<u>\$13,200</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.

	2019-2020 Budget	2020-2021 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.

	2019-2020 Budget	2020-2021 Budget
Dues and Fees	<u>\$750</u>	<u>\$750</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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, 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.

	2019-2020 Budget	2020-2021 Budget
Administrative Salaries	\$594,841	\$601,298
Teacher Salaries	35,536	35,536
Librarian Salaries	384,460	407,066
Secretarial/Clerical Salaries	193,806	246,052
Total	\$1,208,643	\$1,289,952

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.51%) 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.

	2019-2020 Budget	2020-2021 Budget
Fringe Benefits	\$208,060	\$253,294
Social Security	91,450	98,643
Retirement	411,504	452,472
Tuition Reimbursement	14,000	60,000
Other	17,739	17,155
Total	\$742,753	\$881,564

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.

	2019-2020 Budget	2020-2021 Budget
Other Professional Services	\$73,897	\$55,879

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.

	2019-2020 Budget	2020-2021 Budget
Repairs and Maintenance	\$3,800	\$3,800

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020 Budget	2020-2021 Budget
Postage - Curriculum	\$1,850	\$2,450
Travel - Curriculum & Staff Development	18,500	17,500
Total	\$20,350	\$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.

	2019-2020 Budget	2020-2021 Budget
General Supplies	\$14,800	\$18,227
Books and Periodicals	495,500	464,000
Software Subscriptions & Licenses	105,884	154,984
Total	\$616,184	\$637,211

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.

	2019-2020 Budget	2020-2021 Budget
Equipment - New	\$6,800	\$6,800

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

	2019-2020 Budget	2020-2021 Budget
Dues and Fees	\$4,000	\$4,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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, and Secretaries.

	2019-2020 Budget	2020-2021 Budget
Administrative Salaries	\$1,900,328	\$1,865,453
Secretarial/Clerical Salaries	645,697	623,300
Total	\$2,546,025	\$2,488,753

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.51%) 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.

	2019-2020 Budget	2020-2021 Budget
Fringe Benefits	\$425,618	\$460,718
Social Security	180,437	181,355
Retirement	884,971	873,882
Other	19,115	18,749
Total	\$1,510,141	\$1,534,704

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.

	2019-2020 Budget	2020-2021 Budget
Tax Collection Services	\$77,000	\$77,000
Legal Services	90,000	90,000
Administrative Services	149,625	40,475
Total	\$316,625	\$207,475

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020	2020-2021
	Budget	Budget
General Property & Liability Insurance	\$91,500	\$91,500
Postage for Tax Collection & Schools	36,700	39,700
Advertising	3,500	3,500
Printing & Binding	10,000	29,600
Travel	11,125	10,625
Purchased Services-Substitutes	22,100	22,100
Total	\$174,925	\$197,025

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.

	2019-2020	2020-2021
	Budget	Budget
General Supplies	\$31,380	\$33,500
Books & Periodicals	5,540	5,250
Software Subscriptions & Licenses	2,500	2,500
Total	\$39,420	\$41,250

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.

	2019-2020	2020-2021
	Budget	Budget
Equipment – New	\$1,500	\$1,500
Equipment – Replacement	7,500	7,500
Total	\$9,000	\$9,000

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

	2019-2020	2020-2021
	Budget	Budget
Dues and Fees	\$29,825	\$29,800
Other Expense-Administrative	12,000	12,000
Other Expense – Building Principals	13,569	17,364
Other Expense – School Board	12,000	5,400
Other Expense – Tax Collection	1,000	1,000
Total	\$68,394	\$65,564

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020 Budget	2020-2021 Budget
Nurses' Salaries	\$493,485	\$507,413
Secretarial/Clerical Salaries	5,966	5,745
Total	\$499,451	\$513,158

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.51%) 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.

	2019-2020 Budget	2020-2021 Budget
Fringe Benefits	\$100,811	\$97,572
Social Security	38,208	39,257
Retirement	173,742	178,425
Other	12,927	12,989
Total	\$325,688	\$328,243

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

	2019-2020 Budget	2020-2021 Budget
Dental Hygienist Services	\$8,115	\$12,815

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

SUPPORT SERVICES - 2000 SERIES

2400 SUPPORT SERVICES-PUPIL HEALTH - continued

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

	2019-2020 Budget	2020-2021 Budget
Substitute Nurses	<u>\$27,500</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.

	2019-2020 Budget	2020-2021 Budget
General Supplies	<u>\$25,085</u>	<u>\$16,485</u>
Software Subscriptions & Licenses	<u>10,901</u>	<u>10,915</u>
Total	\$35,986	\$27,400

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020 Budget	2020-2021 Budget
Administrative Salaries	\$338,712	\$348,085
Secretarial/Clerical Salaries	329,323	339,350
Total	\$668,035	\$687,435

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.51%) 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.

	2019-2020 Budget	2020-2021 Budget
Fringe Benefits	\$74,340	\$76,471
Social Security	45,371	46,788
Retirement	227,098	239,022
Other	13,369	13,455
Total	\$360,178	\$375,736

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.

	2019-2020 Budget	2020-2021 Budget
Administrative Services-Business Office	\$18,522	\$3,522
Audit Services	19,000	19,000
Technical Services-Business Office	38,000	33,000
Total	\$75,522	\$55,522

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020 Budget	2020-2021 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.

	2019-2020 Budget	2020-2021 Budget
General Supplies	\$6,500	\$6,500
Books and Periodicals	1,500	1,500
Software Subscriptions & Licenses	7,000	5,000
Total	\$15,000	\$13,000

700 Property: Money budgeted for equipment to be used in the business process. This includes furniture and equipment for the District Office and the School Board.

	2019-2020 Budget	2020-2021 Budget
Equipment - New	\$10,000	\$0

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.

	2019-2020 Budget	2020-2021 Budget
Membership Dues & Fees	\$4,500	\$4,500
Delinquent Tax Collection Fees	33,225	75,225
Miscellaneous Other Fees	2,650	2,650
Total	\$40,375	\$82,375

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020 Budget	2020-2021 Budget
Director of Plant Operations	\$126,937	\$130,872
Secretarial/Clerical	50,923	46,600
Grounds Maintenance/Mechanics	435,100	383,950
Custodians	1,327,322	1,321,896
Custodial Supervisors	240,940	248,400
Custodial/Maintenance Substitutes	18,630	18,630
Total	\$2,199,852	\$2,150,348

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.51%) 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.

	2019-2020 Budget	2020-2021 Budget
Fringe Benefits	\$752,955	\$766,893
Social Security	169,874	164,517
Retirement	755,441	747,748
Other	18,649	18,403
Total	\$1,696,919	\$1,697,561

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

	2019-2020 Budget	2020-2021 Budget
Professional Services-Plant Operations	\$13,500	\$13,500
Building Security Services	196,705	138,000
Crossing Guard Services	30,000	30,000
Total	\$240,205	\$181,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020 Budget	2020-2021 Budget
Trash Disposal Services	\$52,493	\$52,493
Custodial Services	11,810	11,810
Outside Services-Landscaping	50,000	50,000
Water/Sewer	179,000	179,000
Outside Services-Repairs & Maintenance	520,901	570,901
Building/Equipment Rental	274,203	274,203
Exterminating Services	12,000	12,000
Total	\$1,100,407	\$1,150,407

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

	2019-2020 Budget	2020-2021 Budget
Property & Liability Insurance	\$265,000	\$265,000
Advertising	1,000	1,000
Travel	1,500	1,500
Total	\$267,500	\$267,500

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.

	2019-2020 Budget	2020-2021 Budget
General Supplies	\$22,300	\$22,300
Supplies – Grounds	92,000	92,000
Supplies – Buildings	335,000	387,670
Natural Gas	222,000	222,000
Electricity	734,000	734,000
Propane	20,000	20,000
Books/Periodicals	100	100
Total	\$1,425,400	\$1,478,070

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

SUPPORT SERVICES - 2000 SERIES

2600 OPERATING & MAINTENANCE OF PLANT SERVICES - continued

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

	2019-2020	2020-2021
	<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.

	2019-2020	2020-2021
	<u>Budget</u>	<u>Budget</u>
Dues and Fees	\$26,500	\$26,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020 Budget	2020-2021 Budget
Secretarial/Clerical	\$43,458	\$45,000
Supervisor of Transportation	88,524	91,700
Total	\$131,982	\$136,700

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.51%) 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.

	2019-2020 Budget	2020-2021 Budget
Fringe Benefits	\$41,857	\$41,810
Social Security	10,097	10,458
Retirement	45,917	47,531
Other	765	786
Total	\$98,636	\$100,585

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.

	2019-2020 Budget	2020-2021 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.

	2019-2020 Budget	2020-2021 Budget
Repairs and Maintenance	\$2,500	\$2,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020 Budget	2020-2021 Budget
Contracted Student Transportation	\$4,949,255	\$5,022,163
Liability Insurance	45,000	65,000
Travel	500	500
Total	\$4,994,755	\$5,087,663

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

	2019-2020 Budget	2020-2021 Budget
General Supplies	\$5,000	\$5,000
Gasoline	25,000	25,000
Total	\$30,000	\$30,000

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

	2019-2020 Budget	2020-2021 Budget
Equipment – New	\$25,000	\$25,000

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

	2019-2020 Budget	2020-2021 Budget
Dues and Fees	\$1,500	\$1,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020 Budget	2020-2021 Budget
Supervisors and Technicians	\$709,223	\$733,336
Secretarial/Clerical	64,300	66,600
Total	\$773,523	\$799,936

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.51%) 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.

	2019-2020 Budget	2020-2021 Budget
Fringe Benefits	\$192,482	\$196,731
Social Security	59,173	61,195
Retirement	263,473	278,139
Other	14,339	14,458
Total	\$529,467	\$550,523

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.

	2019-2020 Budget	2020-2021 Budget
Professional Services-Human Resources	\$10,000	\$10,000
Technical Services-Information Systems	105,000	105,000
Total	\$115,000	\$115,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020 Budget	2020-2021 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.

	2019-2020 Budget	2020-2021 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	290,365	291,678
Books and Periodicals	1,150	1,150
Total	\$393,515	\$394,828

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

	2019-2020 Budget	2020-2021 Budget
Computers & Peripherals – New	\$361,500	\$411,500
Computers & Peripherals- Replacement	34,876	34,876
Total	\$396,376	\$446,376

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

	2019-2020 Budget	2020-2021 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 2020-2021**

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.

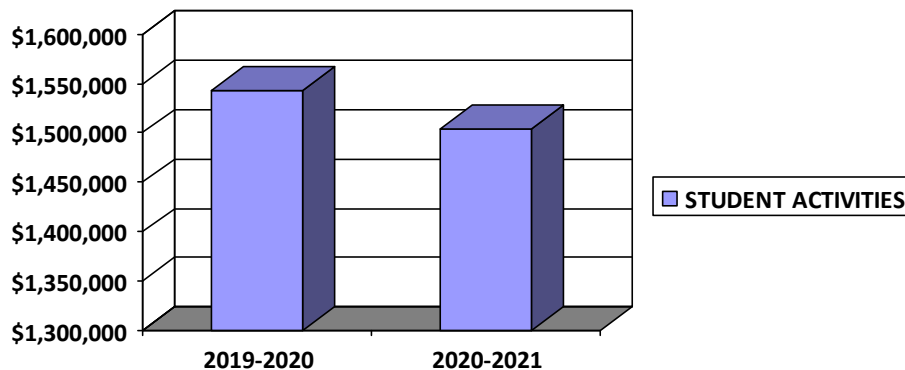
	2019-2020	2020-2021
	Budget	Budget
Chester County I.U. Core Budget	<u>\$37,551</u>	<u>\$37,551</u>
Total	\$37,551	\$37,551

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2020-2021**

OPERATION OF NON-INSTRUCTIONAL SERVICES – 3000 SERIES

ACCOUNT	BUDGET 2019-2020	BUDGET 2020-2021	PERCENT INCREASE/ DECREASE
3200 STUDENT ACTIVITIES	\$1,542,482	\$1,504,495	-2.46%
TOTAL NON-INSTRUCTIONAL 3000 SERIES	\$1,542,482	\$1,504,495	-2.46%

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 PRELIMINARY BUDGET 2020-2021
COMPARISON OF EXPENDITURES
OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>3200 STUDENT ACTIVITIES</u>						
100	Personnel Services-Salaries	\$ 759,705	\$ 723,656	\$ 746,176	\$ 22,520	3.11%
200	Personnel Services-Employee Benefits	321,787	407,890	318,355	(89,535)	-21.95%
300	Purchased Professional and Technical Services	107,816	101,751	103,500	1,749	1.72%
400	Purchased Property Services	1620	3,000	3,000	0	0.00%
500	Other Purchased Services	120,211	126,481	132,464	5,983	4.73%
600	Supplies	119,365	119,833	75,140	(44,693)	-37.30%
700	Property	28,503	19,111	84,574	65,463	342.54%
800	Other Objects	65,318	40,760	41,286	526	1.29%
TOTAL STUDENT ACTIVITIES		1,524,325	1,542,482	1,504,495	(37,987)	-2.46%
3000 - TOTAL		<u>\$ 1,524,325</u>	<u>\$ 1,542,482</u>	<u>\$ 1,504,495</u>	<u>\$ (37,987)</u>	<u>-2.46%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020 Budget	2020-2021 Budget
High School Athletic Director	\$106,933	\$110,248
Co-Curricular Supplemental Contracts	197,411	199,781
Athletic Supplemental Contracts	385,505	403,592
Secretarial/Clerical	33,807	32,555
Total	\$723,656	\$746,176

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.51%) 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.

	2019-2020 Budget	2020-2021 Budget
Fringe Benefits	\$18,513	\$1,170
Social Security	75,567	57,040
Retirement	312,964	259,251
Other	846	894
Total	\$407,890	\$318,355

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

	2019-2020 Budget	2020-2021 Budget
Athletic Officials	\$42,268	\$42,268
Athletic Trainer	49,000	49,000
Security Services - Athletic Fields	7,000	7,000
Other Professional Services	3,483	5,232
Total	\$101,751	\$103,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020 Budget	2020-2021 Budget
Repairs and Maintenance	<u>\$3,000</u>	<u>\$3,000</u>

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

	2019-2020 Budget	2020-2021 Budget
Contracted Carriers - Co-Curricular	<u>\$103,631</u>	<u>\$110,464</u>
Liability Insurance	15,000	15,000
Travel	6,350	6,000
Security Services	1,000	1,000
Printing	<u>500</u>	<u>0</u>
Total	\$126,481	\$132,464

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.

	2019-2020 Budget	2020-2021 Budget
General Supplies - Co-Curricular	<u>\$5,700</u>	<u>\$3,200</u>
Supplies - Band/Orchestra	13,500	13,500
Supplies - Middle School Athletics	19,283	14,130
Supplies - High School Musical	5,500	0
Supplies - High School Athletics	75,000	42,634
Books and Periodicals	<u>850</u>	<u>1,676</u>
Total	\$119,833	\$75,140

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

	2019-2020 Budget	2020-2021 Budget
Equipment - New-Athletics	<u>\$9,111</u>	<u>\$9,111</u>
Equipment - New-Band	10,000	75,463
Total	\$19,111	\$84,574

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020	2020-2021
	Budget	Budget
Fees - Co-Curricular	\$7,000	\$6,526
Fees - Middle School Athletics	8,759	8,759
Fees - High School Athletics	19,000	22,000
Other Expense - Middle School Athletics	1,001	1,001
Other Expense - High School Athletics	5,000	3,000
Total	\$40,760	\$41,286

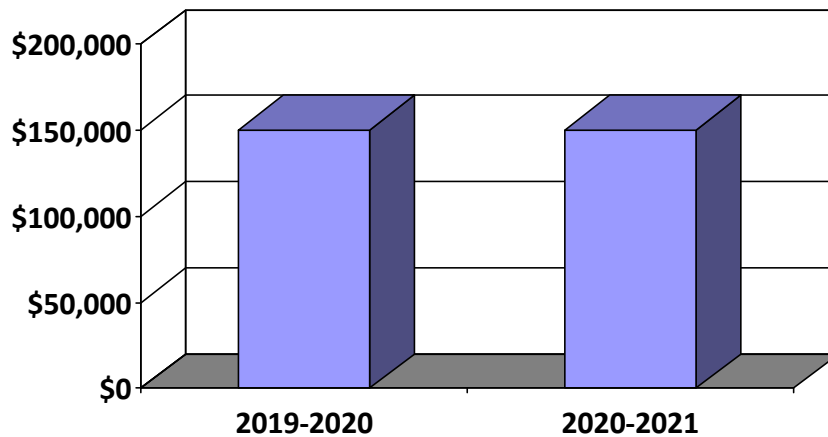
**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2020-2021**

FACILITIES ACQUISITION, CONSTRUCTION & IMPROVEMENT SVCS. – 4000 SERIES

ACCOUNT	BUDGET 2019-2020	BUDGET 2020-2021	PERCENT INCREASE/ DECREASE
4600 EXISTING BUILDING IMPROVEMENT	\$150,000	\$150,000	0.00%
TOTAL FACILITIES 4000 SERIES	\$150,000	\$150,000	0.00%

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

FACILITIES IMPROVEMENT



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2020-2021
COMPARISON OF EXPENDITURES
FACILITIES ACQUISITION, CONSTRUCTION & IMPROVEMENT SVCS. - 4000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>4600 EXISTING BUILDING IMPROVEMENT</u>						
400	Purchased Property Services	117,090	150,000	150,000	-	0.00%
700	Property	4,516	0	0	0	0.00%
TOTAL EXISTING BUILDING IMPROVEMENT		121,606	150,000	150,000	-	0.00%
4000 - TOTAL		<u>\$ 121,606</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>0.00%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

**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.

	2019-2020 Budget	2020-2021 Budget
Outside Maint.-Bldg. Improvements	<u>\$150,000</u>	<u>\$150,000</u>

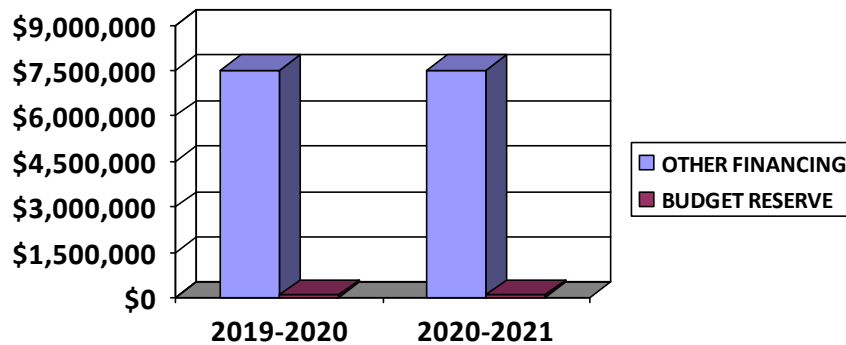
**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2020-2021**

OTHER EXPENDITURES & FINANCING USES – 5000 SERIES

ACCOUNT	BUDGET 2019-2020	BUDGET 2020-2021	PERCENT INCREASE/ DECREASE
5100 DEBT SERVICE/OTHER FINANCING USES	\$7,516,703	\$7,508,925	-0.10%
5900 BUDGET RESERVE	90,000	90,000	0.00%
TOTAL OTHER EXP. & FINANCING USES- 5000 SERIES	\$7,606,703	\$7,598,925	-0.10%

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 PRELIMINARY BUDGET 2020-2021
COMPARISON OF EXPENDITURES
OTHER EXPENDITURES & FINANCING USES - 5000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>5100 DEBT SERVICE/OTHER FINANCING USES</u>						
800	Serial Bonds-Interest	\$ 1,584,518	\$ 1,501,703	\$ 1,308,925	\$ (192,778)	-12.84%
900	Serial Bonds-Principal	25,930,000	6,015,000	6,200,000	185,000	3.08%
TOTAL DEBT SERVICE/OTHER FINANCING USES		27,514,518	7,516,703	7,508,925	(7,778)	-0.10%
<u>5200 INTERFUND TRANSFERS</u>						
930	Capital Reserve	3,393,081	0	0	0	0.00%
TOTAL INTERFUND TRANSFERS		3,393,081	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>\$ 30,907,599</u>	<u>\$ 7,606,703</u>	<u>\$ 7,598,925</u>	<u>\$ (7,778)</u>	<u>-0.10%</u>
TOTAL ALL FUNCTIONS		<u>\$107,972,848</u>	<u>\$88,204,587</u>	<u>\$88,200,022</u>	<u>\$ (4,565)</u>	<u>-0.01%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020	2020-2021
	Budget	Budget
2012 GOB Interest	\$20,600	\$0
2015 GOB Interest	159,223	141,098
2016 GOB Interest	145,500	99,900
2018 GOB Interest	129,925	119,900
2018A GOB Interest	301,805	301,702
2018AA GOB Interest	738,650	641,325
Bank Fees	6,000	5,000
Total	\$1,501,703	\$1,308,925

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

	2019-2020	2020-2021
	Budget	Budget
2012 GOB Principal	\$1,030,000	\$0
2015 GOB Principal	625,000	440,000
2016 GOB Principal	1,330,000	1,545,000
2018 GOB Principal	395,000	405,000
2018A GOB Principal	5,000	5,000
2018AA GOB Principal	2,630,000	3,805,000
Total	\$6,015,000	\$6,200,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2020-2021**

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.

	2019-2020	2020-2021
	<u>Budget</u>	<u>Budget</u>
Budgetary Reserve	<u>\$90,000</u>	<u>\$90,000</u>



INFORMATIONAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2020-2021
FIVE YEAR COMPARISON OF REVENUES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET
<u>6000 LOCAL SOURCES</u>						
6111	Current Taxes - Real Estate	\$ 55,409,613	\$ 56,609,086	\$ 58,419,762	\$ 59,106,094	\$ 60,906,993
6112	Interim Taxes	219,503	234,855	468,408	300,000	250,000
6113	Utility Taxes	66,788	63,481	64,485	64,500	60,000
6151	Earned Income Tax	4,619,000	4,568,266	4,534,772	4,570,000	3,884,500
6153	Transfer Taxes	1,103,477	916,919	1,166,938	900,000	900,000
6411	Delinquent Taxes	1,727,732	2,071,464	2,032,321	1,775,000	1,325,000
6510	Investment Earnings	153,564	415,193	814,344	520,000	100,000
6710	Revenue from Athletic Admissions	25,579	25,602	20,752	30,000	30,000
6832	Federal IDEA Pass-Through Revenue	621,876	705,482	550,807	500,000	500,000
6910	Rentals	86,836	90,682	101,193	70,863	70,865
6920	Contributions and Donations	177,412	91,722	114,789	25,000	25,000
6940	Tuition from Patrons	29,405	22,735	22,075	17,500	17,500
6960	Services Provided Other Local Governments	119,662	80,973	123,475	95,000	95,000
6990	Refunds and Other Miscellaneous Revenue	86,405	66,948	95,390	70,000	70,000
TOTAL LOCAL SOURCES		64,446,851	65,963,408	68,529,511	68,043,957	68,234,858
<u>7000 STATE SOURCES</u>						
7110	Basic Education Funding	5,553,453	5,651,665	5,798,084	5,951,408	5,951,408
7160	Tuition for Orphans	22,899	28,768	20,558	0	0
7200	Other State Subsidies	3,518	1,771	2,116	0	0
7271	Special Education Funds for School-Aged Pupils	1,812,011	1,850,375	1,840,497	1,956,234	1,941,234
7310	Transportation (Public/Nonpublic)	1,503,572	1,480,781	1,399,877	1,400,000	1,360,000
7320	Rental & Sinking Fund Payments Reimbursement	438,141	486,728	511,954	493,829	507,684
7330	Health Services Reimbursement	85,538	85,424	84,121	86,000	84,000
7340	State Property Tax Reduction Allocation	1,457,389	1,436,354	1,439,156	1,456,490	1,458,019
7505	Ready to Learn Block Grant	400,617	400,617	400,617	400,617	400,617
7810	State Share of Social Security & Medicare Taxes	1,082,919	1,102,443	1,141,674	1,211,946	1,219,473
7820	State Share of Retirement Contributions	4,374,018	4,857,630	5,181,277	5,484,336	5,543,289
TOTAL STATE SOURCES		16,734,075	17,382,556	17,819,931	18,440,860	18,465,724
<u>8000 FEDERAL SOURCES</u>						
8514	Title I - Improving Academic Achievement	657,232	679,382	609,880	595,000	600,000
8515	Title II - Improving Teacher Quality	119,175	116,308	117,370	115,325	120,325
8516	Title III - Language Instruction for LEP Students	154,234	116,305	151,526	125,115	120,115
8517	Title IV - 21st Century Schools	0	13,670	40,802	40,000	44,000
8810	School-Based Access Medicaid Reimbursement	0	0	185,661	115,000	250,000
8820	Medical Asst. Reimb. For Admin. Claiming	15,011	17,410	18,187	15,000	15,000
TOTAL FEDERAL SOURCES		945,652	943,075	1,123,426	1,005,440	1,149,440
<u>9000 OTHER SOURCES</u>						
9120	Proceeds from Refunding Bonds	0	11,425,000	19,785,000	0	0
9130	Bond Premiums	0	934,662	842,574	0	0
9330	Capital Funds Project Transfers	0	0	0	0	0
9400	Sale of Capital Assets	0	6,900	7,560	0	0
TOTAL OTHER SOURCES		0	12,366,562	20,635,134	0	0
<u>0000 OTHER APPROPRIATIONS</u>						
0000	Fund Balance Appropriation	0	0	0	714,330	350,000
0000	Capital Projects Funds Transfers	0	0	0	0	0
TOTAL OTHER APPROPRIATIONS		0	0	0	714,330	350,000
TOTAL ALL REVENUES		\$ 82,126,577	\$ 96,655,602	\$ 108,108,002	\$ 88,204,587	\$ 88,200,022

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2020-2021
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	\$ 17,858,765	\$ 18,152,565	\$ 18,569,359	\$ 19,195,572	\$ 19,188,349
200	Personnel Services-Employee Benefits	11,673,322	11,141,888	12,376,589	13,077,507	12,975,383
300	Purchased Professional and Technical Services	62,667	87,862	25,846	172,649	58,149
400	Purchased Property Services	2,859	1,056	2,089	3,500	3,500
500	Other Purchased Services	3,582,722	3,633,162	3,624,937	3,861,233	3,812,000
600	Supplies	519,951	480,529	578,160	473,221	438,468
700	Property	60,484	23,350	38,487	27,600	29,500
800	Other Objects	7,903	705	3,319	0	0
TOTAL REGULAR PROGRAMS		33,768,673	33,521,118	35,218,786	36,811,282	36,505,349
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	2,628,944	2,663,350	2,616,917	2,677,261	2,685,753
200	Personnel Services-Employee Benefits	1,703,398	1,599,315	1,762,796	1,851,194	1,746,513
300	Purchased Professional and Technical Services	5,195,746	4,610,330	4,320,071	5,347,751	5,402,751
400	Purchased Property Services	0	0	548	2,000	2,000
500	Other Purchased Services	3,187,677	2,830,131	3,017,372	3,084,789	3,026,977
600	Supplies	60,753	42,518	59,122	46,999	46,999
700	Property	18,603	15,809	-	20,000	20,000
800	Other Objects	0	0	0	4,500	4,500
TOTAL SPECIAL PROGRAMS		12,795,121	11,761,452	11,776,826	13,034,494	12,935,493
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,705,566	1,748,113	1,811,208	2,001,205	2,003,218
TOTAL VOCATIONAL PROGRAMS		1,705,566	1,748,113	1,811,208	2,001,205	2,003,218
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	45,190	41,790	52,641	0	0
200	Personnel Services-Employee Benefits	17,226	16,912	21,825	0	0
300	Purchased Professional and Technical Services	10,013	16,065	18,023	57,753	62,753
500	Other Purchased Services	225,986	103,853	66,940	118,943	111,930
600	Supplies	3,872	4,130	7,484	0	0
800	Other Objects	6,676	1,547	8,232	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS		308,963	184,296	175,145	176,696	174,683
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
300	Purchased Professional and Technical Services	641	671	0	0	0
TOTAL NONPUBLIC SCHOOL PROGRAMS		641	671	0	0	0
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	1,296,472	1,354,764	1,435,986	1,403,084	1,436,742
200	Personnel Services-Employee Benefits	809,689	807,107	962,637	964,997	988,659
300	Purchased Professional and Technical Services	176,660	241,378	215,983	260,950	295,900
500	Other Purchased Services	4,070	1,532	3,066	5,100	5,100
600	Supplies	13,303	8,124	12,487	13,200	14,000
700	Property	0	0	0	1,000	1,000
800	Other Objects	40	405	140	750	750
TOTAL SUPPORT SERVICES-STUDENTS		2,300,234	2,413,311	2,630,299	2,649,081	2,742,151

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2020-2021
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,030,279	1,130,109	1,205,442	1,208,643	1,289,952
200	Personnel Services-Employee Benefits	831,709	810,494	912,080	742,753	881,564
300	Purchased Professional and Technical Services	70,680	113,294	59,936	73,897	55,879
400	Purchased Property Services	2,248	2,742	2,382	3,800	3,800
500	Other Purchased Services	15,798	14,767	13,003	20,350	19,950
600	Supplies	437,581	382,564	300,583	616,184	637,211
700	Property	5,998	2,658	3,111	6,800	6,800
800	Other Objects	5,662	2,786	1,348	4,000	4,000
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		2,399,955	2,459,414	2,497,885	2,676,427	2,899,156
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,425,716	2,551,757	2,562,895	2,546,025	2,488,753
200	Personnel Services-Employee Benefits	1,358,891	1,323,292	1,482,164	1,510,141	1,534,704
300	Purchased Professional and Technical Services	174,581	219,932	243,986	316,625	207,475
500	Other Purchased Services	170,556	147,879	168,210	174,925	197,025
600	Supplies	25,080	32,856	23,312	39,420	41,250
700	Property	0	10,231	0	9,000	9,000
800	Other Objects	53,515	248,112	312,395	68,394	65,564
TOTAL SUPPORT SERVICES-ADMINISTRATION		4,208,339	4,534,059	4,792,962	4,664,530	4,543,771
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	525,173	494,456	507,383	499,451	513,158
200	Personnel Services-Employee Benefits	321,491	275,859	306,638	325,688	328,243
300	Purchased Professional and Technical Services	10,504	11,712	13,952	8,115	12,815
400	Purchased Property Services	568	0	0	0	0
500	Other Purchased Services	18,066	15,286	14,820	27,500	27,800
600	Supplies	24,866	22,383	22,722	35,986	27,400
700	Property	508	0	0	0	0
TOTAL SUPPORT SERVICES-PUPIL HEALTH		901,176	819,696	865,515	896,740	909,416
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	624,322	643,245	633,774	668,035	687,435
200	Personnel Services-Employee Benefits	326,168	317,328	329,045	360,178	375,736
300	Purchased Professional and Technical Services	32,547	42,647	33,904	75,522	55,522
500	Other Purchased Services	6,405	5,192	9,531	9,250	9,250
600	Supplies	10,445	4,806	5,086	15,000	13,000
700	Property	0	0	0	10,000	0
800	Other Objects	94,211	112,059	109,238	40,375	82,375
TOTAL SUPPORT SERVICES-BUSINESS		1,094,098	1,125,278	1,120,578	1,178,360	1,223,318
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	2,075,568	1,999,579	2,179,891	2,199,852	2,150,348
200	Personnel Services-Employee Benefits	1,473,990	1,330,220	1,537,583	1,696,919	1,697,561
300	Purchased Professional and Technical Services	167,535	195,843	183,241	240,205	181,500
400	Purchased Property Services	1,700,787	1,206,419	1,333,563	1,100,407	1,150,407
500	Other Purchased Services	215,162	210,137	253,065	267,500	267,500
600	Supplies	591,943	1,285,770	1,409,093	1,425,400	1,478,070
700	Property	129,932	125,870	125,184	154,000	154,000
800	Other Objects	35,511	14,991	21,892	26,500	26,500
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		6,390,428	6,368,828	7,043,512	7,110,783	7,105,886

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2020-2021
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	122,029	127,615	131,444	131,982	136,700
200	Personnel Services-Employee Benefits	88,858	81,949	94,911	98,636	100,585
300	Purchased Professional and Technical Services	36,193	0	27,705	2,000	2,000
400	Purchased Property Services	503	3,514	5,614	2,500	2,500
500	Other Purchased Services	4,637,180	4,731,320	4,832,768	4,994,755	5,087,663
600	Supplies	20,833	28,287	29,976	30,000	30,000
700	Property	0	15,037	1,239	25,000	25,000
800	Other Objects	1,029	646	2,953	1,500	1,500
TOTAL STUDENT TRANSPORTATION		4,906,625	4,988,368	5,126,610	5,286,373	5,385,948
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	743,711	761,124	786,833	773,523	799,936
200	Personnel Services-Employee Benefits	477,871	470,320	582,954	529,467	550,523
300	Purchased Professional and Technical Services	105,449	116,472	55,441	115,000	115,000
400	Purchased Property Services	482	(5,805)	(5,544)	0	0
500	Other Purchased Services	137,676	153,522	188,369	170,499	170,499
600	Supplies	285,232	289,418	338,924	393,515	394,828
700	Property	224,674	292,235	377,003	396,376	446,376
800	Other Objects	10	2,094	1,389	3,500	3,500
TOTAL SUPPORT SERVICES-CENTRAL		1,975,105	2,079,382	2,325,369	2,381,880	2,480,662
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	34,581	34,626	34,623	37,551	37,551
TOTAL OTHER SUPPORT SERVICES		34,581	34,626	34,623	37,551	37,551
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
100	Personnel Services-Salaries	658,144	679,117	759,705	723,656	746,176
200	Personnel Services-Employee Benefits	286,353	297,829	321,787	407,890	318,355
300	Purchased Professional and Technical Services	93,377	105,996	107,816	101,751	103,500
400	Purchased Property Services	0	1,418	1,620	3,000	3,000
500	Other Purchased Services	107,437	121,819	120,211	126,481	132,464
600	Supplies	140,932	109,130	119,365	119,833	75,140
700	Property	21,099	10,508	28,503	19,111	84,574
800	Other Objects	69,041	77,608	65,318	40,760	41,286
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES		1,376,383	1,403,425	1,524,325	1,542,482	1,504,495
<u>4000 FACILITIES ACQ., CONST. & IMPROV. SERVICES</u>						
400	Purchased Property Services	63,153	91,771	117,090	150,000	150,000
700	Property	0	0	4,516	0	0
TOTAL FACILITIES ACQ., CONST. & IMPROV. SERVICES		63,153	91,771	121,606	150,000	150,000
<u>5100 OTHER EXPENDITURES & FINANCING USES</u>						
800	Serial Bonds-Interest	1,678,589	1,578,093	1,584,518	1,501,703	1,308,925
900	Serial Bonds-Principal	5,675,000	17,925,000	25,930,000	6,015,000	6,200,000
930	Fund Transfers	299,498	3,485,877	3,393,081	0	0
TOTAL OTHER EXPENDITURES & FINANCING USES		7,653,087	22,988,970	30,907,599	7,516,703	7,508,925
<u>5900 BUDGETARY RESERVE</u>						
800	Budget Reserve	0	0	0	90,000	90,000
TOTAL BUDGETARY RESERVE		0	0	0	90,000	90,000
TOTAL ALL FUNCTIONS		\$ 81,882,128	\$ 96,522,778	\$ 107,972,848	\$ 88,204,587	\$ 88,200,022

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2020-2021
FIVE YEAR COMPARISON OF EXPENDITURES BY OBJECT**

OBJECT DESCRIPTION	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET
100 Salaries	\$ 30,034,313	\$ 30,599,473	\$ 31,442,270	\$ 32,027,084	\$ 32,123,302
200 Employee Benefits	19,368,967	18,472,513	20,691,009	21,565,370	21,497,826
300 Purchased Prof. Svcs.	6,136,593	5,762,202	5,305,904	6,772,218	6,553,244
400 Purchased Property Svcs.	1,770,599	1,301,115	1,457,362	1,265,207	1,315,207
500 Other Purchased Svcs.	14,048,882	13,751,338	14,158,123	14,900,081	14,908,927
600 Supplies	2,134,791	2,690,514	2,906,314	3,208,758	3,196,366
700 Property	461,298	495,699	578,043	668,887	776,250
800 Other Objects	1,952,187	2,039,047	2,110,742	1,781,982	1,628,900
900 Other Financing Uses	5,974,498	21,410,877	29,323,081	6,015,000	6,200,000
TOTAL ALL OBJECTS	<u>\$ 81,882,128</u>	<u>\$ 96,522,778</u>	<u>\$107,972,848</u>	<u>\$ 88,204,587</u>	<u>\$ 88,200,022</u>

FIVE YEAR COMPARISON OF BENEFITS EXPENDITURES BY OBJECT

OBJECT DESCRIPTION	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET
213 Life Insurance	\$ 26,737	\$ 27,073	\$ 26,908	\$ 28,257	\$ 27,830
214 Income Protection Ins.	54,672	55,320	55,445	63,546	62,955
215 Eye Care Insurance	82,231	84,403	88,060	85,924	86,654
220 Social Security Contrib.	2,209,298	2,253,688	2,321,090	2,464,602	2,441,631
230 PSERS Retirement Contrib.	8,911,596	9,827,822	10,381,473	10,983,361	11,093,952
240 Tuition Reimbursement	223,438	210,001	302,504	234,000	280,000
250 Unemployment Comp.	6,324	9,238	3,550	39,365	35,995
260 Workers' Compensation	191,095	160,976	111,879	189,992	188,673
271 Self-Insurance Medical Ben.	5,357,689	4,131,775	5,196,787	5,105,614	4,982,182
272 Self-Insurance Dental Ben.	479,340	325,270	416,095	460,744	443,748
276 Self-Insurance Prescription Ben.	1,826,547	1,386,947	1,787,218	1,829,965	1,774,206
290 Other Current Employee Benefits	0	0	0	80,000	80,000
TOTAL ALL BENEFITS	<u>\$ 19,368,967</u>	<u>\$ 18,472,513</u>	<u>\$ 20,691,009</u>	<u>\$ 21,565,370</u>	<u>\$ 21,497,826</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2020-2021**

Historical Analysis of Millage Rate

<u>Year</u>	<u>Millage Rate</u>	<u>Inc. %</u>
2011-12	25.7293	3.84%
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%

Historical Analysis of Real Estate Tax Levy

<u>Year</u>	<u>R.E. Tax Levy</u>	<u>Inc. \$</u>
2011-12	\$52,362,001	\$1,336,778
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

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2020-2021**

Real Estate Tax Collections Analysis

<u>Year</u>	<u>Assessment</u>	<u>Millage</u>	<u>Levied</u>	<u>Percentage</u>	<u>Collections</u>
2010-11	2,059,287,174	24.7781	51,025,224	96.3%	49,126,588
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	96.5%	62,365,012

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2020-2021**

Historical Analysis of Real Estate Assessments

<u>Year</u>	<u>Assessment</u>	<u>Inc. %</u>
2011-12	2,035,111,764	-1.2%
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%

Historical Analysis of STEB Market Values

<u>Year</u>	<u>STEB Market Vlaue</u>	<u>Inc. %</u>
2011-12	2,746,095,544	-1.4%
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	TBA	

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2020-2021**

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	175,306,870	1,448	631,852,880	3,179
Agriculture	0	0	5,467,640	19
Industrial	1,287,400	5	20,729,470	16
Commercial	71,452,900	207	139,164,472	326
Act 319/515	1,209,360	44	11,131,241	300
Mobile Homes	0	0	2,155,160	116
Total	249,256,530	1,704	810,500,863	3,956

<u>Classification</u>	<u>Kennett Twp.</u>	<u>Parcels</u>	<u>Independent No. 1</u>	<u>Parcels</u>
Residential	648,995,910	2,732	107,895,350	621
Agriculture	8,992,070	30	0	0
Industrial	9,099,160	8	2,401,970	3
Commercial	129,099,910	159	73,440,180	57
Act 319/515	10,994,415	268	1,606,980	29
Mobile Homes	325,830	16	0	0
Total	807,507,295	3,213	185,344,480	710

<u>Classification</u>	<u>Total District</u>	<u>Parcels</u>
Residential	1,564,051,010	7,980
Agriculture	14,459,710	49
Industrial	33,518,000	32
Commercial	413,157,462	749
Act 319/515	24,941,996	641
Mobile Homes	2,480,990	132
Total	2,052,609,168	9,583

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2020-2021**

Tax Duplicate Analysis by Municipality

<u>Year</u>	<u>Kennett Boro</u>	<u>Inc. %</u>	<u>New Garden Twp.</u>	<u>Inc. %</u>
2011-12	224,258,110	-1.25%	839,366,464	-1.63%
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%

<u>Year</u>	<u>Kennett Twp.</u>	<u>Inc. %</u>	<u>Independent No. 1</u>	<u>Inc. %</u>
2011-12	799,980,690	-1.06%	171,506,500	0.66%
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%

<u>Year</u>	<u>Total District</u>	<u>Inc. %</u>
2011-12	2,035,111,764	-1.17%
2012-13	2,009,376,240	-1.26%
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%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2020-2021**

Principal Taxpayers

<u>Owner</u>	<u>Township</u>	<u>Type of Property</u>	<u>2020 Assessment</u>
Kendal Crosslands Comm	Kennett Twp.	Retirement Community	\$27,900,290
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	5,520,220

Total			\$113,370,110
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Common Level Ratio

<u>Year</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Common Level Ratio</u>
2011	2,745,095,544	2,035,111,764	58.82%
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	TBA	2,052,609,168	TBA

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2020-2021**

Average Residential Assessment

<u>Municipality</u>	<u>Residential Assessment</u>	<u>Parcels</u>	<u>Average Resident</u>
Kennett Boro	\$176,516,230	1,492	\$118,308
New Garden Twp.	645,139,281	3,595	179,455
Kennett Twp.	660,316,155	3,016	218,938
<u>Independent No. 1</u>	<u>109,502,330</u>	<u>650</u>	<u>168,465</u>
Total	\$1,591,473,996	8,753	\$181,820

2020-21 Average Homeowner Assessment \$181,820

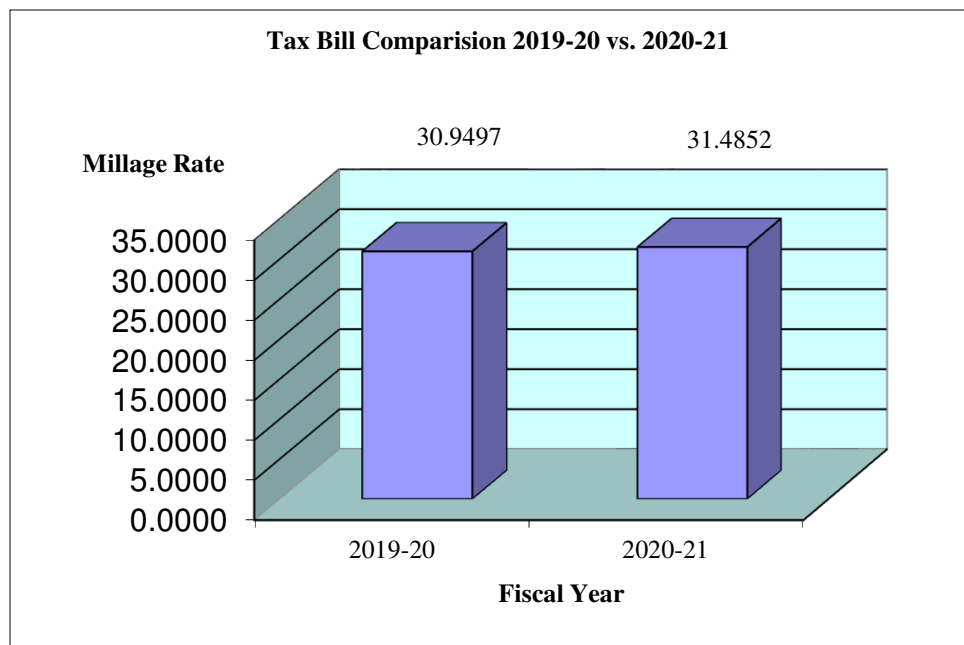
Tax Bill Calculation:

Base Bill @ 2019-20 Millage (30.9497) 5,627

2020-21 Millage Increase @ .5355 Mills 97

(Total Millage 2020-21 = 31.4852 Mills)

Total Average Tax Bill 2020-21 \$5,724



**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2020-2021**

Property Tax Reference Table

Assessed Property Value	2019-2020 Property Tax	2020-2021 Property Tax	Tax Increase
100,000	3,095	3,149	54
125,000	3,869	3,936	67
150,000	4,642	4,723	80
175,000	5,416	5,510	94
200,000	6,190	6,297	107
225,000	6,964	7,084	120
250,000	7,737	7,871	134
275,000	8,511	8,658	147
300,000	9,285	9,446	161
325,000	10,059	10,233	174
350,000	10,832	11,020	187
375,000	11,606	11,807	201
400,000	12,380	12,594	214
425,000	13,154	13,381	228
450,000	13,927	14,168	241
475,000	14,701	14,955	254
500,000	15,475	15,743	268
525,000	16,249	16,530	281
550,000	17,022	17,317	295
575,000	17,796	18,104	308
600,000	18,570	18,891	321
625,000	19,344	19,678	335
650,000	20,117	20,465	348
675,000	20,891	21,253	361
700,000	21,665	22,040	375
725,000	22,439	22,827	388
750,000	23,212	23,614	402
775,000	23,986	24,401	415
800,000	24,760	25,188	428
825,000	25,534	25,975	442
850,000	26,307	26,762	455
875,000	27,081	27,550	469
900,000	27,855	28,337	482
925,000	28,628	29,124	495
950,000	29,402	29,911	509
975,000	30,176	30,698	522
1,000,000	30,950	31,485	536

Real Estate Tax Millage Rate	
2019-2020	30.9497
2020-2021	31.4852

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2020-2021**

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>
2012-13	1,987	1,038	1,254	4,279	-8	-0.19%
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 **	1,781	938	1,407	4,126	-55	-1.32%
2021-22 **	1,781	930	1,353	4,064	-62	-1.50%

* Actual enrollment as of September 2019

** 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
2020-2021 BUILDING ALLOCATIONS**

<u>SCHOOL</u>	<u>PROJECTED 2020-2021 ENROLLMENT</u>	<u>WEIGHTING FACTOR</u>	<u>WEIGHTED ENROLLMENT</u>	<u>2020-2021 APPROPRIATION</u>
<u>KINDERGARTEN CENTER</u>				
Kindergarten	<u>280</u>	<u>1.00</u>	<u>280.00</u>	
Total (K)	280		280.00	\$41,638
			Special Request	\$0
			Copier Allowance	<u>\$21,000</u>
			TOTAL ALLOCATION	\$62,638
<u>BANCROFT</u>				
Grades 1 - 5	<u>438</u>	<u>1.00</u>	<u>438.00</u>	
Total (1-5)	438		438.00	\$65,134
			Special Request	\$0
			Copier Allowance	<u>\$29,000</u>
			TOTAL ALLOCATION	\$94,134
<u>GREENWOOD</u>				
Grades 1 - 5	<u>559</u>	<u>1.00</u>	<u>559.00</u>	
Total (1-5)	559		559.00	\$83,128
			Special Request	\$0
			Copier Allowance	<u>\$32,000</u>
			TOTAL ALLOCATION	\$115,128
<u>NEW GARDEN</u>				
Grades 1 - 5	<u>504</u>	<u>1.00</u>	<u>504.00</u>	
Total (1-5)	504		504.00	\$74,948
			Special Request	\$0
			Copier Allowance	<u>\$29,000</u>
			TOTAL ALLOCATION	\$103,948
<u>MIDDLE SCHOOL</u>				
Grade 6	309	1.00	309.00	\$45,950
Grades 7- 8	<u>629</u>	<u>1.45</u>	<u>912.05</u>	\$135,628
Total (6-8)	938		1,221.05	
			Special Request	\$0
			Copier Allowance	<u>\$50,000</u>
			TOTAL ALLOCATION	\$231,579
<u>HIGH SCHOOL</u>				
Grades 9 - 12	1407	1.70	2,391.90	\$355,692
			Special Request	\$0
			Copier Allowance	<u>\$65,000</u>
			TOTAL ALLOCATION	\$420,692
<hr/>				
Elementary	2,090		2,090.00	\$421,799
<u>Secondary</u>	<u>2,036</u>		<u>3,303.95</u>	<u>\$606,320</u>
Grand Total	4,126		5,393.95	\$1,028,119
Per Student Allocation \$148.71			Previous Year's Allocation	<u>\$1,092,033</u>
			Appropriation Decrease	-\$63,914
			Percentage Decrease	-5.9%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2020-2021**

Debt Service Schedule

<u>Description</u>		<u>8/15/2020</u>	<u>10/1/2020</u>	<u>2/15/2021</u>	<u>4/1/2021</u>	<u>Totals</u>
2015 General Obligation Bonds Issue: \$9,035,000	Principal	0		440,000		440,000
	Interest	70,549		70,549		141,098
	Bank Fees	500		500		1,000
2016 General Obligation Bonds Issue: \$8,760,000	Principal	0		1,545,000		1,545,000
	Interest	49,950		49,950		99,900
	Bank Fees	500		500		1,000
2018 General Obligation Bonds Issue: \$4,565,000	Principal		405,000		0	405,000
	Interest		62,988		56,913	119,900
	Bank Fees		500		500	1,000
2018A General Obligation Bonds Issue: \$6,860,000	Principal		5,000		0	5,000
	Interest		150,877		150,825	301,702
	Bank Fees		500		500	1,000
2018AA General Obligation Bonds Issue: \$19,785,000	Principal	3,805,000		0		3,805,000
	Interest	320,663		320,663		641,325
	Bank Fees	500		500		1,000
Total						\$7,508,925

General Fund Totals by Accounting Codes:

General Obligation Bond Principal	\$6,200,000
General Obligation Bond Interest	\$1,308,925

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2020-2021**

Outstanding Debt Service Schedule

	2015	2016	2018	2018	2018	
				Series A	Series AA	Annual
<u>Fiscal Year</u>	<u>\$9,035,000</u>	<u>\$8,760,000</u>	<u>\$4,565,000</u>	<u>\$6,860,000</u>	<u>\$8,760,000</u>	<u>Debt Service</u>
2020-21	581,098	1,644,900	524,900	306,702	4,446,325	7,503,925
2021-22	221,373	1,117,100	533,513	306,595	5,327,525	7,506,106
2022-23	219,573	1,050,600	547,575	306,483	5,383,075	7,507,306
2023-24	132,773		668,175	2,892,788	3,534,100	7,227,836
2024-25	2,187,660		735,900	4,297,075		7,220,635
2025-26	3,662,340		610,900			4,273,240
2026-27			622,200			622,200
TOTALS	\$7,004,817	\$3,812,600	\$4,243,163	\$8,109,642	\$18,691,025	\$41,861,247

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2020-2021**

SCHOLASTIC APTITUDE TEST (SAT) MEAN SCORES

<u>Kennett High School</u>	<u>Reading</u>	<u>Math</u>	<u>Combined</u>
2010	526	529	1055
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

<u>National</u>	<u>Reading</u>	<u>Math</u>	<u>Combined</u>
2010	501	516	1017
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

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.