

KENNETT CONSOLIDATED SCHOOL DISTRICT



General Operating Budget

Fiscal Year 2019–2020

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



June 11, 2019

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 2019-2020 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 Assistant to the Superintendent-Business Affairs assume responsibility for data accuracy and completeness. This budget presents the District's financial position, proposed operations plan, and all necessary disclosures.

The 2019-2020 General Operating Budget in the amount of \$88,204,587 requires a millage rate of 30.9497 mills, which represents a proposed increase of 1.65% or approximately \$91 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 2.3% Act 1 index. Several key factors have been taken into consideration in the budget development process.

To fund the District's operations, revenue sources were scrutinized to maximize the return on investments and to minimize the tax burden on the community. Even though not yet approved, the District budgeted State Subsidies at Governor Wolf's proposed funding levels inclusive of the State's share of the Pennsylvania School Employees Retirement System and Social Security contributions. The increases in the Basic Education Funding and Special Education Funding of \$147,184 and \$75,765 respectively were essential to maintain a moderate real estate tax increase. The uptick in federal interest rates has created a windfall of investment income of \$195,000 and stronger than anticipated earned income tax collections have yielded an additional \$170,000 in revenue.

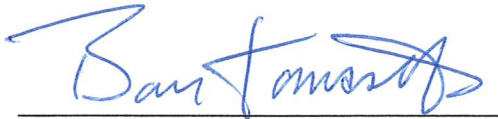
The District expenditure drivers reflect our commitment to providing excellent educational opportunities for all students. In addition to inflationary growth in personnel costs of salary and benefits, the Pennsylvania Retirement System continues to be a major factor in the District's

budget escalation. For next year, an additional \$549,334 in PSERS contributions is required, bringing the annual cost for the mandatory pension expense to \$10,983,361. Additionally, new expenses associated with a proposed teaching position, expansion of school resource officers' hours, English Language Arts textbooks, special education aides, technology equipment, and a slight increase in existing debt service payments are included in the budget.

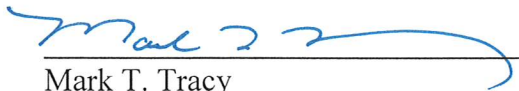
For a complete overview of the 2019-2020 General Operating Budget, visit our District website at <https://www.kcsd.org/services/business-office/business-office-downloads>

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,

A handwritten signature in blue ink, reading "Barry Tomasetti", written over a horizontal line.

Barry Tomasetti, Ed. D.
Superintendent

A handwritten signature in blue ink, reading "Mark T. Tracy", written over a horizontal line.

Mark T. Tracy
Assistant to the Superintendent –
Business Affairs

**KENNETT CONSOLIDATED SCHOOL DISTRICT
PRELIMINARY GENERAL FUND BUDGET 2019-2020**

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SALARIES AND BENEFITS

Attached and made part of this document June 10, 2019
Available by contacting the Assistant to the Superintendent-Business Affairs

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 Dr. Barry Tomasetti, District Superintendent, 300 East South Street, Kennett Square, PA 19348, telephone (610) 444-6600.

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ORGANIZATIONAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2019-2020**

ORGANIZATION

BOARD OF SCHOOL DIRECTORS

Joseph Meola, President

Dominic F. Perigo, Jr., Vice President

Michael Finnegan, Treasurer

Rudy Alfonso

William Brown

Steven Ciprani

Aline Frank

Victoria Gehrt

Paola Rosas-Weed

Mark T. Tracy, Secretary

ADMINISTRATION

Barry Tomasetti, Ed. D., District Superintendent

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

Mark T. Tracy, Assistant to the Superintendent – Business Affairs

Yvette Line-Koller, 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 2019-2020**

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: Raymond Fernandez
Asst. Principal: Tomorrow Jenkins
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: Susan McArdle

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2019-2020**

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 2019-2020**

September 1, 2018	PDE publishes the Act 1 index (2.3% for 2019-2020)
October 1, 2018	Finance Committee Meeting – MDLKC, 7:00 PM <ul style="list-style-type: none"> • Budget Time Line • Student Enrollment Projections
November 5, 2018	Finance Committee Meeting - MDLKC, 7:00 PM <ul style="list-style-type: none"> • Independent Auditor’s Report for the Year Ended June 2018 • Debt Service Schedules • Building Allocations • Homestead Mailings
November 16, 2018	Draft salary and benefit projections for existing staff pending release of PSERS rates and “first look” rates from Reschini Group
December 10, 2018	Finance Committee Meeting - MDLKC, 7:00 PM <ul style="list-style-type: none"> • Salaries and Benefits • Revenues • Charter School Tuition
December 11, 2018	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, 2018	Board to certify to the PDE the total amount of tax credits due pursuant to the Sterling Act provisions
December 15-30, 2018	Budget planning conferences for administrative team to prioritize special request items, district-wide initiatives, and staffing requests
December 30, 2018	Mail annual Homestead/Farmstead notice
January 7, 2019	Finance Committee Meeting – MDLKC, 7:00 PM <ul style="list-style-type: none"> • Draft Preliminary Budget • Estimated Tax Rates
January 31, 2019	Deadline for preliminary 2019-2020 budget to go on display Assistant to the Superintendent - Business Affairs budgets the revenue and calculates the tax millage rate required to fund the 2019-2020 budget
February 1, 2019	Deadline for Board to give public notice of intent to adopt preliminary budget (10 days in advance of adoption)

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET TIMELINE
GENERAL FUND BUDGET 2019-2020**

February 4, 2019	Finance Committee Meeting - MDLKC, 7:00 PM <ul style="list-style-type: none"> • Long Range Plan for Facilities
February 11, 2019	Review and adopt the preliminary 2019-2020 budget and tentative tax rates
February 25, 2019	Submit proposed tax increase to PDE
February 28, 2019	Advertise referendum exception if applicable
March 4, 2019	Finance Committee Meeting – MDLKC, 7:00 PM <ul style="list-style-type: none"> • Commonwealth Budget • State Revenues Revised • Long Range Plan for Technology
March 7, 2019	PDE informs districts if proposed tax increase complies with or exceeds the index Submit exception filings to the court or PDE
March 21, 2019	Court/PDE to rule and inform districts if exceptions have been granted or denied
April 1, 2019	Finance Committee Meeting - MDLKC, 7:00 PM
April 8, 2019	Adopt the 2019-2020 proposed final budget Certification of Use of PDE-2028 to PDE PDE-2028 available for public inspection
April 15, 2019	PDE certifies amount of funds available in the property tax relief fund
May 1, 2019	PDE notifies districts of property tax relief allocation Chester County submits Homestead/Farmstead report to district
May 6, 2019	Finance Committee Meeting - MDLKC, 7:00 PM
May 21, 2019	Final budget on form PDE-2028 available for public inspection
May 31, 2019	Give public notice of intent to adopt final budget
June 3, 2019	Finance Committee Meeting - MDLKC, 7:00 PM
June 10, 2019	Adopt the 2019-2020 budget and tax resolution Print and display the 2019-2020 budget
Assumptions:	The District will seek referendum exceptions. The District will not seek approval through voter referendum.

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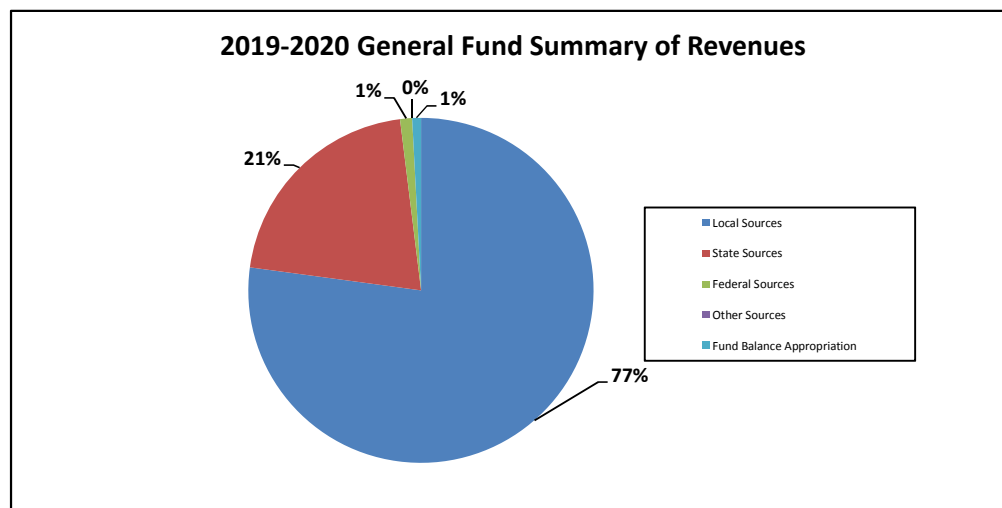
FINANCIAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2019-2020
SUMMARY OF GENERAL FUND BUDGET**

	<u>GENERAL FUND</u>
<u>REVENUES</u>	
Local Taxes	\$ 66,715,594
Interest on Investments	520,000
Other Local Revenue	808,363
State Revenue	18,440,860
Federal Revenue	1,005,440
TOTAL REVENUES	<u>\$ 87,490,257</u>
<u>EXPENDITURES</u>	
Regular Programs	\$ 36,811,282
Special Programs	13,034,494
Vocational Programs	2,001,205
Other Instructional Programs	176,696
Support Services-Students	2,649,081
Support Services-Instructional Staff	2,676,427
Support Services-Administration	4,664,530
Support Services-Pupil Health	896,740
Support Services-Business	1,178,360
Operation and Maintenance of Plant Services	7,110,783
Student Transportation Services	5,286,373
Support Services-Central	2,381,880
Other Support Services	37,551
Student Activities	1,542,482
Facilities Acquisition, Construction & Improvement Services	150,000
Debt Service Interest/Other Expenditures	1,501,703
Debt Service Principal	6,015,000
Budgetary Reserve	90,000
TOTAL EXPENDITURES	<u>\$ 88,204,587</u>
Deficiency of revenues under expenditures	\$ (714,330)
<u>OTHER FINANCING SOURCES (USES)</u>	
Net Change in Fund Balances	\$ (714,330)
Fund Balance - Beginning Estimated	6,049,060
Fund Balance - Ending Estimated	<u>\$ 5,334,730</u>

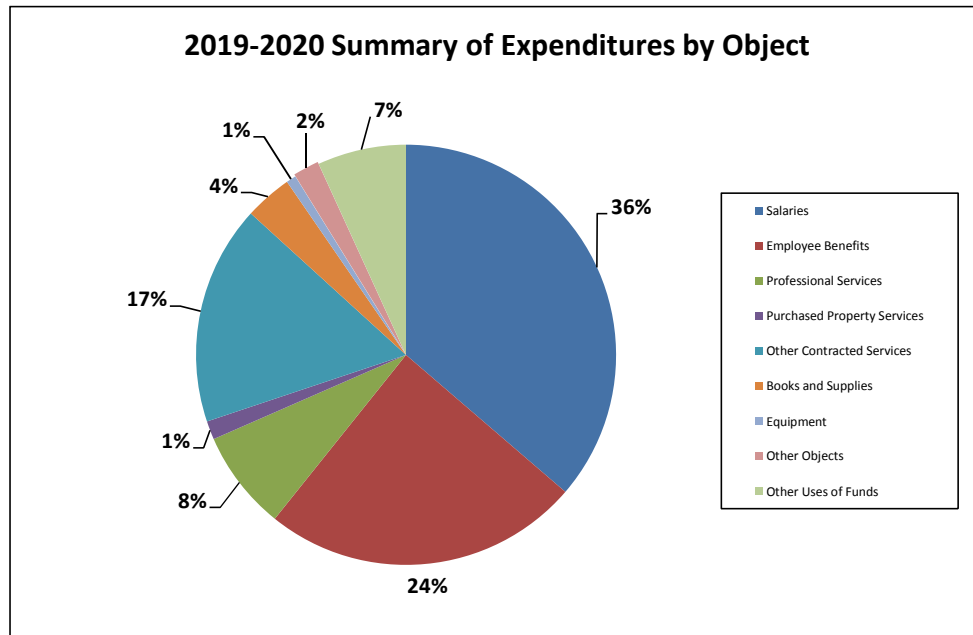
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2019-2020
SUMMARY OF REVENUES AND EXPENDITURES
(by function)**

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 BUDGET</u>	<u>2019-2020 BUDGET</u>	<u>% CHANGE OVER BUDGET</u>	<u>% OF EACH CATEGORY TO TOTAL</u>
<u>REVENUES</u>						
6000	Local Sources	\$ 65,963,408	\$ 66,548,083	\$ 68,043,957	2.25%	77.14%
7000	State Sources	17,382,556	17,872,407	18,440,860	3.18%	20.91%
8000	Federal Sources	943,075	1,067,839	1,005,440	-5.84%	1.14%
9000	Other Sources	12,366,562	0	0	0.00%	0.00%
0000	Fund Balance Appropriation	0	714,330	714,330	0.00%	0.81%
	Total Revenue	<u>\$ 96,655,602</u>	<u>\$ 86,202,659</u>	<u>\$ 88,204,587</u>	<u>2.32%</u>	<u>100.00%</u>
<u>EXPENDITURES</u>						
1000	Instruction	\$ 47,215,650	\$ 51,282,589	\$ 52,023,677	1.45%	64.55%
2000	Support Services	24,822,962	25,999,722	26,881,725	3.39%	33.35%
3000	Operation of Non-Instructional Svcs.	1,403,425	1,431,132	1,542,482	7.78%	1.91%
4000	Facilities Acq., Constr. & Improv. Svcs.	91,771	125,000	150,000	20.00%	0.19%
	Total Expenditures	<u>73,533,808</u>	<u>78,838,443</u>	<u>80,597,884</u>	<u>2.23%</u>	<u>100.00%</u>
<u>OTHER EXPENDITURES AND FINANCING USES</u>						
5000	Debt Service	19,503,093	7,274,216	7,516,703	3.33%	98.82%
5000	Interfund Transfers Out	3,485,877	0	0	0.00%	0.00%
5000	Budgetary Reserve	0	90,000	90,000	0.00%	1.18%
	Total Other Financing Uses	<u>22,988,970</u>	<u>7,364,216</u>	<u>7,606,703</u>	<u>3.33%</u>	<u>100.00%</u>
TOTAL EXPENDITURES & OTHER FINANCING USES		<u>\$ 96,522,778</u>	<u>\$ 86,202,659</u>	<u>\$ 88,204,587</u>	<u>2.32%</u>	<u>100.00%</u>



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2019-2020
SUMMARY OF EXPENDITURES AND OTHER FINANCING USES
(by object)**

OBJECT	DESCRIPTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	% CHANGE OVER BUDGET	% OF EACH CATEGORY TO TOTAL
100	Salaries	\$ 30,599,473	\$ 31,211,568	\$ 32,027,084	2.61%	36.31%
200	Employee Benefits	18,472,513	21,013,176	21,565,370	2.63%	24.45%
300	Professional Services	5,762,202	6,873,902	6,772,218	-1.48%	7.68%
400	Purchased Property Services	1,301,115	1,404,662	1,265,207	-9.93%	1.43%
500	Other Purchased Services	13,751,338	14,658,451	14,900,080	1.65%	16.89%
600	Supplies	2,690,514	2,865,617	3,208,758	11.97%	3.64%
700	Property	495,699	626,152	668,887	6.83%	0.76%
800	Other Objects	2,039,047	1,619,131	1,781,982	10.06%	2.02%
900	Other Uses of Funds	21,410,877	5,930,000	6,015,000	1.43%	6.82%
	TOTAL EXPENDITURES	\$ 96,522,778	\$ 86,202,659	\$ 88,204,587	2.32%	100.00%



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2019-2020
COMPARISON OF REVENUES
2018-2019 BUDGET TO 2019-2020 BUDGET**

FUNCTION/ OBJECT	DESCRIPTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>6000 REVENUE SOURCES</u>						
6111	Current Real Estate Taxes	\$ 56,609,086	\$ 57,934,718	\$ 59,106,094	\$ 1,171,376	2.02%
6112	Interim Real Estate Taxes	234,855	300,000	300,000	0	0.00%
6113	Public Utility Realty Taxes	63,481	70,000	64,500	(5,500)	-7.86%
6151	Earned Income	4,568,266	4,400,000	4,570,000	170,000	3.86%
6153	Realty Transfer Tax	916,919	900,000	900,000	0	0.00%
6411	Delinquent Real Estate Taxes	2,071,464	1,775,000	1,775,000	0	0.00%
6510	Earnings on Investments	415,193	325,000	520,000	195,000	60.00%
6710	Revenue from LEA Activities	25,602	30,000	30,000	0	0.00%
6832	Revenue from Intermediary Sources/IDEA	705,482	535,002	500,000	(35,002)	-6.54%
6910	Rentals	90,682	70,863	70,863	0	0.00%
6920	Contributions and Donations	91,722	25,000	25,000	0	0.00%
6940	Tuition from Patrons	22,735	17,500	17,500	0	0.00%
6960	Services Provided Other Local Governments	80,973	95,000	95,000	0	0.00%
6990	Refunds and Other Miscellaneous Revenue	66,948	70,000	70,000	0	0.00%
TOTAL LOCAL SOURCES		65,963,408	66,548,083	68,043,957	1,495,874	2.25%
<u>7000 STATE SOURCES</u>						
7110	Basic Education Funding	5,651,665	5,804,224	5,951,408	147,184	2.54%
7160	Tuition for Orphans	28,768	0	0	0	0.00%
7250	Migratory Children	1,771	0	0	0	0.00%
7271	Special Education Funds for School-Aged Pupils	1,850,375	1,880,469	1,956,234	75,765	4.03%
7310	Transportation (Public & Nonpublic)	1,480,781	1,400,000	1,400,000	0	0.00%
7320	Rental & Sinking Fund Payments Reimbursement	486,728	462,239	493,829	31,590	6.83%
7330	Health Services Reimbursement	85,424	86,000	86,000	0	0.00%
7340	State Property Tax Reduction Allocation	1,436,354	1,439,156	1,456,490	17,334	1.20%
7505	Ready to Learn Block Grant	400,617	400,617	400,617	0	0.00%
7810	State Share of Social Security & Medicare Taxes	1,102,443	1,182,693	1,211,946	29,253	2.47%
7820	State Share of Retirement Contributions	4,857,630	5,217,009	5,484,336	267,327	5.12%
TOTAL STATE SOURCES		17,382,556	17,872,407	18,440,860	568,453	3.18%
<u>8000 FEDERAL SOURCES</u>						
8514	Title I - Improving Academic Achievement	679,382	706,544	595,000	(111,544)	-15.79%
8515	Title II - Improving Teacher Quality	116,308	110,725	115,325	4,600	4.15%
8516	Title III - Language Instruction for LEP Students	116,305	142,570	125,115	(17,455)	-12.24%
8517	Title IV - 21st Century Schools	13,670	13,000	40,000	27,000	207.69%
8810	School-Based Access Medicaid Reimbursement	0	80,000	115,000	35,000	43.75%
8820	Medical Asst. Reimb. For Admin. Claiming	17,410	15,000	15,000	0	0.00%
TOTAL FEDERAL SOURCES		943,075	1,067,839	1,005,440	(62,399)	-5.84%
<u>9000 OTHER SOURCES</u>						
9120	Proceeds from Refunding Bonds	11,425,000	0	0	0	0.00%
9130	Bond Premiums	934,662	0	0	0	0.00%
9400	Sale of Capital Assets	6,900	0	0	0	0.00%
TOTAL OTHER SOURCES		12,366,562	0	0	0	0.00%
<u>0000 OTHER APPROPRIATIONS</u>						
0000	Fund Balance Appropriation	0	714,330	714,330	0	0.00%
TOTAL OTHER APPROPRIATIONS		0	714,330	714,330	0	0.00%
TOTAL ALL REVENUE SOURCES		\$ 96,655,602	\$ 86,202,659	\$ 88,204,587	\$ 2,001,928	2.32%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2019-2020
COMPARISON OF EXPENDITURES
2018-2019 BUDGET TO 2019-2020 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	18,152,565	\$ 18,732,089	\$ 19,195,572	\$ 463,483	2.47%
200	Personnel Services-Employee Benefits	11,141,888	12,809,662	13,077,507	267,845	2.09%
300	Purchased Professional and Technical Services	87,862	220,582	172,649	(47,933)	-21.73%
400	Purchased Property Services	1,056	4,500	3,500	(1,000)	-22.22%
500	Other Purchased Services	3,633,162	3,739,756	3,861,233	121,477	3.25%
600	Supplies	480,529	531,300	473,221	(58,079)	-10.93%
700	Property	23,350	21,056	27,600	6,544	31.08%
800	Other Objects	705	0	0	0	0.00%
TOTAL REGULAR PROGRAMS		33,521,118	36,058,945	36,811,282	752,337	2.09%
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	2,663,350	2,705,186	2,677,261	(27,925)	-1.03%
200	Personnel Services-Employee Benefits	1,599,315	1,837,869	1,851,194	13,325	0.73%
300	Purchased Professional and Technical Services	4,610,330	5,417,751	5,347,751	(70,000)	-1.29%
400	Purchased Property Services	0	2,000	2,000	0	0.00%
500	Other Purchased Services	2,830,131	3,084,934	3,084,789	(145)	0.00%
600	Supplies	42,518	46,999	46,999	0	0.00%
700	Property	15,809	20,000	20,000	0	0.00%
800	Other Objects	0	4,500	4,500	0	0.00%
TOTAL SPECIAL PROGRAMS		11,761,452	13,119,239	13,034,494	(84,745)	-0.65%
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,748,113	1,827,709	2,001,205	173,496	9.49%
TOTAL VOCATIONAL PROGRAMS		1,748,113	1,827,709	2,001,205	173,496	9.49%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	41,790	0	0	0	0.00%
200	Personnel Services-Employee Benefits	16,912	0	0	0	0.00%
300	Purchased Professional and Technical Services	16,065	57,753	57,753	0	0.00%
500	Other Purchased Services	103,853	218,943	118,943	(100,000)	-45.67%
600	Supplies	4,130	0	0	0	0.00%
800	Other Objects	1,547	0	0	0	0.00%
TOTAL OTHER INSTRUCTIONAL PROGRAMS		184,296	276,696	176,696	(100,000)	-36.14%
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
300	Purchased Professional and Technical Services	671	0	0	0	0.00%
TOTAL NONPUBLIC SCHOOL PROGRAMS		671	0	0	0	0.00%
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	1,354,764	1,404,535	1,403,084	(1,451)	-0.10%
200	Personnel Services-Employee Benefits	807,107	993,100	964,997	(28,103)	-2.83%
300	Purchased Professional and Technical Services	241,378	255,000	260,950	5,950	2.33%
500	Other Purchased Services	1,532	5,100	5,100	0	0.00%
600	Supplies	8,124	12,800	13,200	400	3.13%
700	Property	0	1,000	1,000	0	0.00%
800	Other Objects	405	750	750	0	0.00%
TOTAL SUPPORT SERVICES-STUDENTS		2,413,311	2,672,285	2,649,081	(23,204)	-0.87%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2019-2020
COMPARISON OF EXPENDITURES
2018-2019 BUDGET TO 2019-2020 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,130,109	1,169,088	1,208,643	39,555	3.38%
200	Personnel Services-Employee Benefits	810,494	744,021	742,753	(1,268)	-0.17%
300	Purchased Professional and Technical Services	113,294	56,000	73,897	17,897	31.96%
400	Purchased Property Services	2,742	3,100	3,800	700	22.58%
500	Other Purchased Services	14,767	12,756	20,350	7,594	59.53%
600	Supplies	382,564	315,315	616,184	300,869	95.42%
700	Property	2,658	8,500	6,800	(1,700)	-20.00%
800	Other Objects	2,786	5,822	4,000	(1,822)	-31.30%
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		2,459,414	2,314,602	2,676,427	361,825	15.63%
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,551,757	2,454,890	2,546,025	91,135	3.71%
200	Personnel Services-Employee Benefits	1,323,292	1,446,436	1,510,141	63,705	4.40%
300	Purchased Professional and Technical Services	219,932	316,625	316,625	0	0.00%
500	Other Purchased Services	147,879	174,625	174,925	300	0.17%
600	Supplies	32,856	35,065	39,420	4,355	12.42%
700	Property	10,231	9,000	9,000	0	0.00%
800	Other Objects	248,112	66,894	68,394	1,500	2.24%
TOTAL SUPPORT SERVICES-ADMINISTRATION		4,534,059	4,503,535	4,664,530	160,995	3.57%
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	494,456	499,415	499,451	36	0.01%
200	Personnel Services-Employee Benefits	275,859	344,702	325,688	(19,014)	-5.52%
300	Purchased Professional and Technical Services	11,712	8,090	8,115	25	0.31%
400	Purchased Property Services	0	100	0	(100)	-100.00%
500	Other Purchased Services	15,286	27,500	27,500	0	0.00%
600	Supplies	22,383	29,586	35,986	6,400	21.63%
700	Property	0	0	0	0	0.00%
TOTAL SUPPORT SERVICES-PUPIL HEALTH		819,696	909,393	896,740	(12,653)	-1.39%
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	643,245	649,465	668,035	18,570	2.86%
200	Personnel Services-Employee Benefits	317,328	373,263	360,178	(13,085)	-3.51%
300	Purchased Professional and Technical Services	42,647	75,522	75,522	0	0.00%
500	Other Purchased Services	5,192	9,250	9,250	0	0.00%
600	Supplies	4,806	15,000	15,000	0	0.00%
700	Property	0	10,000	10,000	0	0.00%
800	Other Objects	112,059	16,650	40,375	23,725	142.49%
TOTAL SUPPORT SERVICES-BUSINESS		1,125,278	1,149,150	1,178,360	29,210	2.54%
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	1,999,579	2,016,242	2,199,852	183,610	9.11%
200	Personnel Services-Employee Benefits	1,330,220	1,536,271	1,696,919	160,648	10.46%
300	Purchased Professional and Technical Services	195,843	232,120	240,205	8,085	3.48%
400	Purchased Property Services	1,206,419	1,264,462	1,100,407	(164,055)	-12.97%
500	Other Purchased Services	210,137	271,972	267,500	(4,472)	-1.64%
600	Supplies	1,285,770	1,401,181	1,425,400	24,219	1.73%
700	Property	125,870	125,909	154,000	28,091	22.31%
800	Other Objects	14,991	45,039	26,500	(18,539)	-41.16%
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		6,368,828	6,893,196	7,110,783	217,587	3.16%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2019-2020
COMPARISON OF EXPENDITURES
2018-2019 BUDGET TO 2019-2020 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	127,615	128,138	131,982	3,844	3.00%
200	Personnel Services-Employee Benefits	81,949	96,043	98,636	2,593	2.70%
300	Purchased Professional and Technical Services	0	2,000	2,000	0	0.00%
400	Purchased Property Services	3,514	2,500	2,500	0	0.00%
500	Other Purchased Services	4,731,320	4,950,217	4,994,755	44,538	0.90%
600	Supplies	28,287	30,000	30,000	0	0.00%
700	Property	15,037	25,000	25,000	0	0.00%
800	Other Objects	646	1,500	1,500	0	0.00%
TOTAL STUDENT TRANSPORTATION SERVICES		4,988,368	5,235,398	5,286,373	50,975	0.97%
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	761,124	751,433	773,523	22,090	2.94%
200	Personnel Services-Employee Benefits	470,320	501,929	529,467	27,538	5.49%
300	Purchased Professional and Technical Services	116,472	131,250	115,000	(16,250)	-12.38%
400	Purchased Property Services	(5,805)	0	0	0	0.00%
500	Other Purchased Services	153,522	177,974	170,499	(7,475)	-4.20%
600	Supplies	289,418	332,150	393,515	61,365	18.48%
700	Property	292,235	386,376	396,376	10,000	2.59%
800	Other Objects	2,094	3,500	3,500	0	0.00%
TOTAL SUPPORT SERVICES-CENTRAL		2,079,382	2,284,612	2,381,880	97,268	4.26%
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	34,626	37,551	37,551	0	0.00%
TOTAL OTHER SUPPORT SERVICES		34,626	37,551	37,551	0	0.00%
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
100	Personnel Services-Salaries	679,117	701,087	723,656	22,569	3.22%
200	Personnel Services-Employee Benefits	297,829	329,880	407,890	78,010	23.65%
300	Purchased Professional and Technical Services	105,996	101,209	101,751	542	0.54%
400	Purchased Property Services	1,418	3,000	3,000	0	0.00%
500	Other Purchased Services	121,819	120,164	126,481	6,317	5.26%
600	Supplies	109,130	116,221	119,833	3,612	3.11%
700	Property	10,508	19,311	19,111	(200)	-1.03%
800	Other Objects	77,608	40,260	40,760	500	1.24%
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES		1,403,425	1,431,132	1,542,482	111,350	7.78%
<u>4000 FACILITIES ACQ., CONST. & IMPROV. SERVICES</u>						
400	Purchased Property Services	91,771	125,000	150,000	25,000	20.00%
TOTAL FACILITIES ACQ., CONST. & IMPROV. SERVICES		91,771	125,000	150,000	25,000	20.00%
<u>5100 OTHER EXPENDITURES & FINANCING USES</u>						
800	Other Objects	1,578,093	1,344,216	1,501,703	157,487	11.72%
910	Other Uses of Funds	17,925,000	5,930,000	6,015,000	85,000	1.43%
TOTAL OTHER EXPENDITURES & FINANCING USES		19,503,093	7,274,216	7,516,703	242,487	3.33%
<u>5200 INTERFUND TRANSERS</u>						
930	Capital Reserve Fund	3,485,877	0	0	0	0.00%
TOTAL INTERFUND TRANSFERS		3,485,877	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		\$ 96,522,778	\$ 86,202,659	\$ 88,204,587	\$ 2,001,928	2.32%

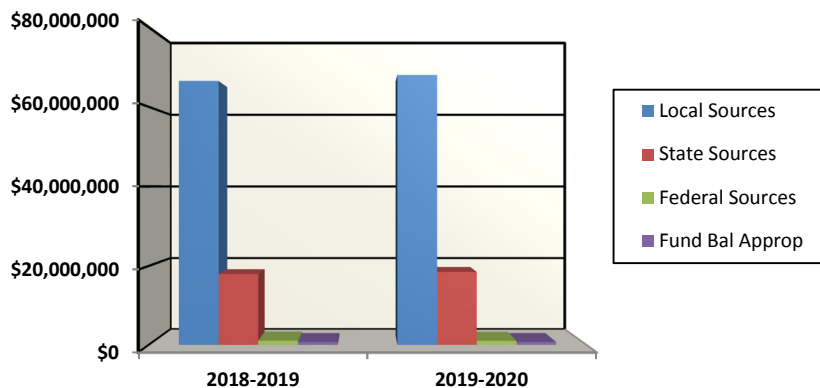
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2019-2020**

REVENUE

ACCOUNT	BUDGET 2018-2019	BUDGET 2019-2020	PERCENT INCREASE/ DECREASE
6000 REVENUE FROM LOCAL SOURCES	\$66,548,083	\$68,043,957	2.25%
7000 REVENUE FROM STATE SOURCES	17,872,407	18,440,860	3.18%
8000 REVENUE FROM FEDERAL SOURCES	1,067,839	1,005,440	-5.84%
0000 FUND BALANCE APPROPRIATION	714,330	714,330	0.00%
TOTAL REVENUE SERIES	\$86,202,659	\$88,204,587	2.32%

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

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



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2019-2020
COMPARISON OF REVENUES
2018-2019 BUDGET TO 2019-2020 BUDGET**

FUNCTION/ OBJECT	DESCRIPTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	CHANGE OVER BUDGET	
					\$	%
6000 LOCAL SOURCES						
6111	Current Real Estate Taxes	\$ 56,609,086	\$ 57,934,718	\$ 59,106,094	\$ 1,171,376	2.02%
6112	Interim Real Estate Taxes	234,855	300,000	300,000	0	0.00%
6113	Public Utility Realty Taxes	63,481	70,000	64,500	(5,500)	-7.86%
6151	Earned Income Taxes	4,568,266	4,400,000	4,570,000	170,000	3.86%
6153	Realty Transfer Tax	916,919	900,000	900,000	0	0.00%
6411	Delinquent Real Estate Taxes	2,071,464	1,775,000	1,775,000	0	0.00%
	Total Property Taxes, Penalties and Interest	64,464,071	65,379,718	66,715,594	1,335,876	2.04%
6510	Investment Earnings	415,193	325,000	520,000	195,000	60.00%
	Total Investment Earnings	415,193	325,000	520,000	195,000	60.00%
6710	Revenue from LEA Activities	25,602	30,000	30,000	0	0.00%
6832	Revenues from Intermediary Sources-IDEA	705,482	535,002	500,000	(35,002)	-6.54%
6910	Rentals	90,682	70,863	70,863	0	0.00%
6920	Contributions and Donations	91,722	25,000	25,000	0	0.00%
6940	Tuition from Patrons	22,735	17,500	17,500	0	0.00%
6960	Services Provided Other Local Governments	80,973	95,000	95,000	0	0.00%
6990	Refunds and Other Miscellaneous Revenue	66,948	70,000	70,000	0	0.00%
	Total Other Local Sources	1,084,144	843,365	808,363	(35,002)	-4.15%
TOTAL LOCAL SOURCES		65,963,408	66,548,083	68,043,957	1,495,874	2.25%
7000 STATE SOURCES						
7110	Basic Education Funding	5,651,665	5,804,224	5,951,408	147,184	2.54%
7160	Tuition for Orphans	28,768	0	0	0	0.00%
7250	Migratory Children	1,771	0	0	0	0.00%
7271	Special Education Funds for School-Aged Pupils	1,850,375	1,880,469	1,956,234	75,765	4.03%
7310	Transportation (Public & Nonpublic)	1,480,781	1,400,000	1,400,000	0	0.00%
7320	Rental & Sinking Fund Payments Reimbursement	486,728	462,239	493,829	31,590	6.83%
7330	Health Services Reimbursement	85,424	86,000	86,000	0	0.00%
7340	State Property Tax Reduction Allocation	1,436,354	1,439,156	1,456,490	17,334	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	1,102,443	1,182,693	1,211,946	29,253	2.47%
7820	State Share of Retirement Contributions	4,857,630	5,217,009	5,484,336	267,327	5.12%
TOTAL STATE SOURCES		17,382,556	17,872,407	18,440,860	568,453	3.18%
8000 FEDERAL SOURCES						
8514	Title I - Improving Academic Achievement	679,382	706,544	595,000	(111,544)	-15.79%
8515	Title II - Improving Teacher Quality	116,308	110,725	115,325	4,600	4.15%
8516	Title III - Language Instruction for LEP Students	116,305	142,570	125,115	(17,455)	-12.24%
8517	Title IV - 21st Century Schools	13,670	13,000	40,000	27,000	207.69%
8810	School-Based Access Medicaid Reimbursement	0	80,000	115,000	35,000	43.75%
8820	Medical Asst. Reimb. For Admin. Claiming	17,410	15,000	15,000	0	0.00%
TOTAL FEDERAL SOURCES		943,075	1,067,839	1,005,440	(62,399)	-5.84%
9000 OTHER SOURCES						
9120	Proceeds from Refunding Bonds	11,425,000	0	0	0	0.00%
9130	Bond Premiums	934,662	0	0	0	0.00%
9400	Sale of Capital Assets	6,900	0	0	0	0.00%
TOTAL OTHER SOURCES		12,366,562	0	0	0	0.00%
0000 OTHER APPROPRIATIONS						
0000	Fund Balance Appropriation	0	714,330	714,330	0	0.00%
TOTAL OTHER APPROPRIATIONS		0	714,330	714,330	0	0.00%
TOTAL ALL REVENUE SOURCES		\$ 96,655,602	\$ 86,202,659	\$ 88,204,587	\$ 2,001,928	2.32%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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 \$2,036,216,608 and is estimated to be 96.1% collectable, resulting in a net budgetary value per mill of \$1,956,804. The total millage required for 2019-2020 is 30.9497 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 2% 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 2019-2020**

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 2019-2020**

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 2019-2020**

REVENUE

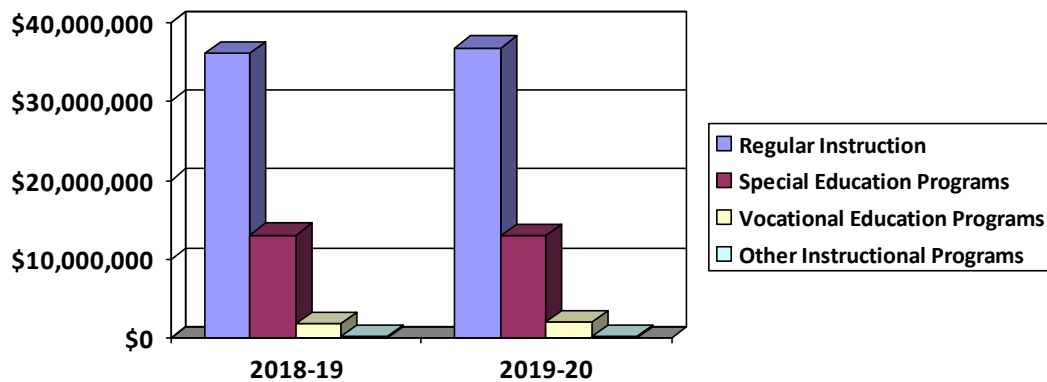
- 8517 Title IV – 21st Century Schools
Revenue received for the education of children under ESEA, Title IV. Includes funding for Safe and Drug-Free Schools and Communities, 21st Century Learning Communities, and Student Support and Academic Enrichment (list not all inclusive).
- 8810 School Based Access 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 2019-2020 operation.

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET SUMMARY 2019-2020**

INSTRUCTIONAL – 1000 SERIES

ACCOUNT	BUDGET 2018-2019	BUDGET 2019-2020	PERCENT INCREASE/ DECREASE
1100 REGULAR INSTRUCTION	\$36,058,945	\$36,811,282	2.09%
1200 SPECIAL EDUCATION PROGRAMS	13,119,239	13,034,494	-0.65%
1300 VOCATIONAL EDUCATION PROGRAMS	1,827,709	2,001,205	9.49%
1400 OTHER INSTRUCTIONAL PROGRAMS	276,696	176,696	-36.14%
1500 NONPUBLIC SCHOOL PROGRAMS	0	0	0.00%
TOTAL INSTRUCTIONAL 1000 SERIES	\$51,282,589	\$52,023,677	1.45%

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



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2019-2020
COMPARISON OF EXPENDITURES
INSTRUCTIONAL - 1000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	\$ 18,152,565	\$ 18,732,089	\$ 19,195,572	\$ 463,483	2.47%
200	Personnel Services-Employee Benefits	11,141,888	12,809,662	13,077,507	267,845	2.09%
300	Purchased Professional and Technical Services	87,862	220,582	172,649	(47,933)	-21.73%
400	Purchased Property Services	1,056	4,500	3,500	(1,000)	-22.22%
500	Other Purchased Services	3,633,162	3,739,756	3,861,233	121,477	3.25%
600	Supplies	480,529	531,300	473,221	(58,079)	-10.93%
700	Property	23,350	21,056	27,600	6,544	31.08%
800	Other Objects	705	0	0	0	0.00%
TOTAL REGULAR PROGRAMS		33,521,118	36,058,945	36,811,282	752,337	2.09%
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	2,663,350	2,705,186	2,677,261	(27,925)	-1.03%
200	Personnel Services-Employee Benefits	1,599,315	1,837,869	1,851,194	13,325	0.73%
300	Purchased Professional and Technical Services	4,610,330	5,417,751	5,347,751	(70,000)	-1.29%
400	Purchased Property Services	0	2,000	2,000	0	0.00%
500	Other Purchased Services	2,830,131	3,084,934	3,084,789	(145)	0.00%
600	Supplies	42,518	46,999	46,999	0	0.00%
700	Property	15,809	20,000	20,000	0	0.00%
800	Other Objects	0	4,500	4,500	0	0.00%
TOTAL SPECIAL PROGRAMS		11,761,452	13,119,239	13,034,494	(84,745)	-0.65%
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,748,113	1,827,709	2,001,205	173,496	9.49%
TOTAL VOCATIONAL PROGRAMS		1,748,113	1,827,709	2,001,205	173,496	9.49%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	41,790	0	0	0	0.00%
200	Personnel Services-Employee Benefits	16,912	0	0	0	0.00%
300	Purchased Professional and Technical Services	16,065	57,753	57,753	0	0.00%
500	Other Purchased Services	103,853	218,943	118,943	(100,000)	-45.67%
600	Supplies	4,130	0	0	0	0.00%
800	Other Objects	1,547	0	0	0	0.00%
TOTAL OTHER INSTRUCTIONAL PROGRAMS		184,296	276,696	176,696	(100,000)	-36.14%
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
300	Purchased Professional and Technical Services	671	0	0	0	0.00%
		671	0	0	0	0.00%
1000 TOTAL		\$ 47,215,650	\$ 51,282,589	\$ 52,023,677	\$ 741,088	1.45%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019 Budget	2019-2020 Budget
Teacher Salaries	\$18,708,939	\$19,159,443
Other Professional Educational	23,150	36,129
Total	\$18,732,089	\$19,195,572

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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.

	2018-2019 Budget	2019-2020 Budget
Fringe Benefits	\$4,766,693	\$4,700,939
Social Security	1,433,008	1,480,981
Retirement	6,260,415	6,509,744
Tuition Reimbursement	220,000	220,000
Other	129,546	165,843
Total	\$12,809,662	\$13,077,507

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.

	2018-2019 Budget	2019-2020 Budget
Professional Educational Services-IUs	\$132,149	\$132,149
Professional Educational Services-Other	88,433	40,500
Total	\$220,582	\$172,649

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.

	2018-2019 Budget	2019-2020 Budget
Repairs and Maintenance	\$4,500	\$3,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019	2019-2020
	Budget	Budget
Student Transportation-Field Trips	\$20,700	\$23,200
Duplicating Paper & Supplies	57,818	57,818
Charter School Tuition	2,100,000	2,100,000
Other Tuition	56,000	86,000
Teacher Travel	7,250	6,450
Purchased Services-Paraprofessionals	1,060,738	1,151,015
Purchased Services-Substitutes	437,250	437,250
Total	\$3,739,756	\$3,861,233

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.

	2018-2019	2019-2020
	Budget	Budget
Supplies	\$391,084	\$323,449
Books	111,274	116,330
Educational Software	28,942	33,442
Total	\$531,300	\$473,221

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.

	2018-2019	2019-2020
	Budget	Budget
Equipment – New	\$18,056	\$24,600
Equipment – Replacement	3,000	3,000
Total	\$21,056	\$27,600

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019 Budget	2019-2020 Budget
Teacher Salaries	\$2,632,525	\$2,602,419
Therapist Salaries	72,661	74,842
Total	\$2,705,186	\$2,677,261

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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.

	2018-2019 Budget	2019-2020 Budget
Fringe Benefits	\$698,786	\$696,402
Social Security	206,947	205,658
Retirement	904,343	921,415
Other	27,793	27,719
Total	\$1,837,869	\$1,851,194

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.

	2018-2019 Budget	2019-2020 Budget
Professional Educational Services-IUs	\$4,358,751	\$4,288,751
Professional Educational Services-Other	40,000	40,000
Other Professional Services	1,019,000	1,019,000
Total	\$5,417,751	\$5,347,751

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.

	2018-2019 Budget	2019-2020 Budget
Repairs and Maintenance	\$2,000	\$2,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019 Budget	2019-2020 Budget
Student Transportation-Contract Carriers	\$11,500	\$23,500
Postage	1,500	1,500
Charter School Tuition	1,350,000	1,350,000
Tuition to Non-public Schools	200,000	145,000
Tuition to Approved Private Schools	200,000	200,000
Other Tuition	168,575	48,575
Teacher Travel	5,250	5,250
Purchased Services-Paraprofessionals	1,148,109	1,310,964
Total	\$3,084,934	\$3,084,789

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.

	2018-2019 Budget	2019-2020 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.

	2018-2019 Budget	2019-2020 Budget
Equipment – New	\$20,000	\$20,000

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

	2018-2019 budget	2019-2020 Budget
Dues and Fees	\$4,500	\$4,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019 Budget	2019-2020 Budget
Tuition-Vocational Technical Schools	<u>\$1,827,709</u>	<u>\$2,001,205</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019 Budget	2019-2020 Budget
Professional Educational Services-IUs	<u>\$57,753</u>	<u>\$57,753</u>

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

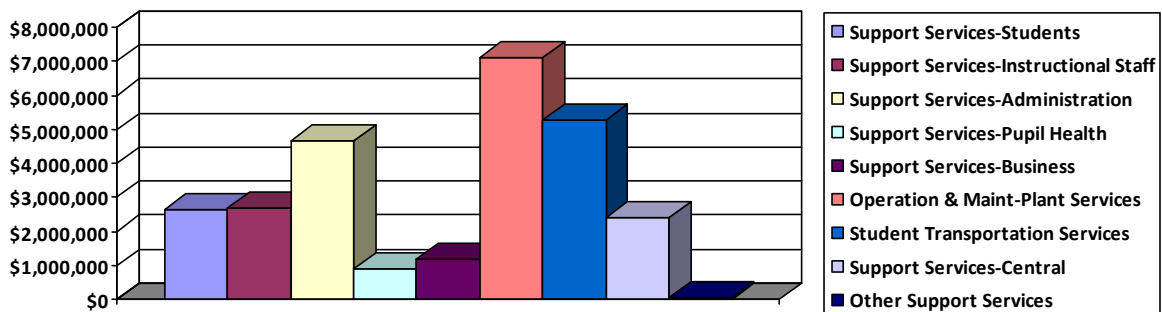
	2018-2019 Budget	2019-2020 Budget
Tuition to Other School Districts	<u>\$218,943</u>	<u>\$118,943</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2019-2020**

SUPPORT SERVICES – 2000 SERIES

ACCOUNT	BUDGET 2018-2019	BUDGET 2019-2020	PERCENT INCREASE/ DECREASE
2100 SUPPORT SERVICES-STUDENTS	\$2,672,285	\$2,649,081	-0.87%
2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF	2,314,602	2,676,427	15.63%
2300 SUPPORT SERVICES-ADMINISTRATION	4,503,535	4,664,530	3.57%
2400 SUPPORT SERVICES-PUPIL HEALTH	909,393	896,740	-1.39%
2500 SUPPORT SERVICES-BUSINESS	1,149,150	1,178,360	2.54%
2600 OPERATION & MAINT. OF PLANT SERVICES	6,893,196	7,110,783	3.16%
2700 STUDENT TRANSPORTATION SERVICES	5,235,398	5,286,373	0.97%
2800 SUPPORT SERVICES-CENTRAL	2,284,612	2,381,880	4.26%
2900 OTHER SUPPORT SERVICES	37,551	37,551	0.00%
TOTAL SUPPORT SERVICES 2000 SERIES	\$25,999,722	\$26,881,725	3.39%

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



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2019-2020
COMPARISON OF EXPENDITURES
SUPPORT SERVICES - 2000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	\$ 1,354,764	\$ 1,404,535	\$ 1,403,084	\$ (1,451)	-0.10%
200	Personnel Services-Employee Benefits	807,107	993,100	964,997	(28,103)	-2.83%
300	Purchased Professional and Technical Services	241,378	255,000	260,950	5,950	2.33%
500	Other Purchased Services	1,532	5,100	5,100	0	0.00%
600	Supplies	8,124	12,800	13,200	400	3.13%
700	Property	0	1,000	1,000	0	0.00%
800	Other Objects	405	750	750	0	0.00%
TOTAL SUPPORT SERVICES-STUDENTS		2,413,311	2,672,285	2,649,081	(23,204)	-0.87%
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,130,109	1,169,088	1,208,643	39,555	3.38%
200	Personnel Services-Employee Benefits	810,494	744,021	742,753	(1,268)	-0.17%
300	Purchased Professional and Technical Services	113,294	56,000	73,897	17,897	31.96%
400	Purchased Property Services	2,742	3,100	3,800	700	22.58%
500	Other Purchased Services	14,767	12,756	20,350	7,594	59.53%
600	Supplies	382,564	315,315	616,184	300,869	95.42%
700	Property	2,658	8,500	6,800	(1,700)	-20.00%
800	Other Objects	2,786	5,822	4,000	(1,822)	-31.30%
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		2,459,414	2,314,602	2,676,427	361,825	15.63%
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,551,757	2,454,890	2,546,025	91,135	3.71%
200	Personnel Services-Employee Benefits	1,323,292	1,446,436	1,510,141	63,705	4.40%
300	Purchased Professional and Technical Services	219,932	316,625	316,625	0	0.00%
500	Other Purchased Services	147,879	174,625	174,925	300	0.17%
600	Supplies	32,856	35,065	39,420	4,355	12.42%
700	Property	10,231	9,000	9,000	0	0.00%
800	Other Objects	248,112	66,894	68,394	1,500	2.24%
TOTAL SUPPORT SERVICES-ADMINISTRATION		4,534,059	4,503,535	4,664,530	160,995	3.57%
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	494,456	499,415	499,451	36	0.01%
200	Personnel Services-Employee Benefits	275,859	344,702	325,688	(19,014)	-5.52%
300	Purchased Professional and Technical Services	11,712	8,090	8,115	25	0.31%
400	Purchased Property Services	0	100	0	(100)	-100.00%
500	Other Purchased Services	15,286	27,500	27,500	0	0.00%
600	Supplies	22,383	29,586	35,986	6,400	21.63%
700	Property	0	0	0	0	0.00%
TOTAL SUPPORT SERVICES-PUPIL HEALTH		819,696	909,393	896,740	(12,653)	-1.39%
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	643,245	649,465	668,035	18,570	2.86%
200	Personnel Services-Employee Benefits	317,328	373,263	360,178	(13,085)	-3.51%
300	Purchased Professional and Technical Services	42,647	75,522	75,522	0	0.00%
500	Other Purchased Services	5,192	9,250	9,250	0	0.00%
600	Supplies	4,806	15,000	15,000	0	0.00%
700	Property	0	10,000	10,000	0	0.00%
800	Other Objects	112,059	16,650	40,375	23,725	142.49%
TOTAL SUPPORT SERVICES-BUSINESS		1,125,278	1,149,150	1,178,360	29,210	2.54%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2019-2020
COMPARISON OF EXPENDITURES
SUPPORT SERVICES - 2000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	1,999,579	2,016,242	2,199,852	183,610	9.11%
200	Personnel Services-Employee Benefits	1,330,220	1,536,271	1,696,919	160,648	10.46%
300	Purchased Professional and Technical Services	195,843	232,120	240,205	8,085	3.48%
400	Purchased Property Services	1,206,419	1,264,462	1,100,407	(164,055)	-12.97%
500	Other Purchased Services	210,137	271,972	267,500	(4,472)	-1.64%
600	Supplies	1,285,770	1,401,181	1,425,400	24,219	1.73%
700	Property	125,870	125,909	154,000	28,091	22.31%
800	Other Objects	14,991	45,039	26,500	(18,539)	-41.16%
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		6,368,828	6,893,196	7,110,783	217,587	3.16%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	127,615	128,138	131,982	3,844	3.00%
200	Personnel Services-Employee Benefits	81,949	96,043	98,636	2,593	2.70%
300	Purchased Professional and Technical Services	0	2,000	2,000	0	0.00%
400	Purchased Property Services	3,514	2,500	2,500	0	0.00%
500	Other Purchased Services	4,731,320	4,950,217	4,994,755	44,538	0.90%
600	Supplies	28,287	30,000	30,000	0	0.00%
700	Property	15,037	25,000	25,000	0	0.00%
800	Other Objects	646	1,500	1,500	0	0.00%
TOTAL STUDENT TRANSPORTATION SERVICES		4,988,368	5,235,398	5,286,373	50,975	0.97%
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	761,124	751,433	773,523	22,090	2.94%
200	Personnel Services-Employee Benefits	470,320	501,929	529,467	27,538	5.49%
300	Purchased Professional and Technical Services	116,472	131,250	115,000	(16,250)	-12.38%
400	Purchased Property Services	(5,805)	0	0	0	0.00%
500	Other Purchased Services	153,522	177,974	170,499	(7,475)	-4.20%
600	Supplies	289,418	332,150	393,515	61,365	18.48%
700	Property	292,235	386,376	396,376	10,000	2.59%
800	Other Objects	2,094	3,500	3,500	0	0.00%
TOTAL SUPPORT SERVICES-CENTRAL		2,079,382	2,284,612	2,381,880	97,268	4.26%
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	34,626	37,551	37,551	0	0.00%
TOTAL OTHER SUPPORT SERVICES		34,626	37,551	37,551	0	0.00%
2000 - TOTAL		\$ 24,822,962	\$ 25,999,722	\$ 26,881,725	\$ 882,003	3.39%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019 Budget	2019-2020 Budget
Guidance Counselors	\$795,803	\$805,690
Social Workers	106,000	108,500
Psychologists	267,946	268,676
Secretarial/Clerical	234,786	220,218
Total	\$1,404,535	\$1,403,084

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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.

	2018-2019 Budget	2019-2020 Budget
Fringe Benefits	\$398,835	\$362,073
Social Security	107,447	107,786
Retirement	468,781	477,093
Other	18,037	18,045
Total	\$993,100	\$964,997

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.

	2018-2019 Budget	2019-2020 Budget
Other Professional Services	\$255,000	\$260,950

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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 of Pupil Services and Special Education, psychologists, attendance officer, and census enumerators.

	2018-2019 Budget	2019-2020 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.

	2018-2019 Budget	2019-2020 Budget
General Supplies	<u>\$12,800</u>	<u>\$13,200</u>

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

	2018-2019 Budget	2019-2020 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.

	2018-2019 Budget	2019-2020 Budget
Dues and Fees	<u>\$750</u>	<u>\$750</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019 Budget	2019-2020 Budget
Administrative Salaries	\$481,199	\$594,841
Teacher Salaries	62,698	35,536
Librarian Salaries	381,804	384,460
Secretarial/Clerical Salaries	243,387	193,806
Total	\$1,169,088	\$1,208,643

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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.

	2018-2019 Budget	2019-2020 Budget
Fringe Benefits	\$233,250	\$208,060
Social Security	88,384	91,450
Retirement	390,832	411,504
Tuition Reimbursement	14,000	14,000
Other	17,555	17,739
Total	\$744,021	\$742,753

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.

	2018-2019 Budget	2019-2020 Budget
Other Professional Services	\$56,000	\$73,897

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.

	2018-2019 Budget	2019-2020 Budget
Repairs and Maintenance	\$3,100	\$3,800

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019 Budget	2019-2020 Budget
Postage - Curriculum	\$1,296	\$1,850
Travel - Curriculum & Staff Development	11,460	18,500
Total	\$12,756	\$20,350

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.

	2018-2019 Budget	2019-2020 Budget
General Supplies	\$19,405	\$14,800
Books and Periodicals	182,276	495,500
Software Subscriptions & Licenses	113,634	105,884
Total	\$315,315	\$616,184

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.

	2018-2019 Budget	2019-2020 Budget
Equipment - New	\$8,500	\$6,800

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

	2018-2019 Budget	2019-2020 Budget
Dues and Fees	\$5,822	\$4,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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, Secretaries, and Secretarial Substitutes. Also included in this account is money budgeted for tax collection activities.

	2018-2019 Budget	2019-2020 Budget
Administrative Salaries	\$1,865,500	\$1,900,328
Secretarial/Clerical Salaries	589,390	645,697
Total	\$2,454,890	\$2,546,025

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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.

	2018-2019 Budget	2019-2020 Budget
Fringe Benefits	\$435,873	\$425,618
Social Security	172,230	180,437
Retirement	819,781	884,971
Other	18,552	19,115
Total	\$1,446,436	\$1,510,141

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.

	2018-2019 Budget	2019-2020 Budget
Tax Collection Services	\$77,000	\$77,000
Legal Services	90,000	90,000
Administrative Services	149,625	149,625
Total	\$316,625	\$316,625

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019 Budget	2019-2020 Budget
General Property & Liability Insurance	\$91,500	\$91,500
Postage for Tax Collection & Schools	37,500	36,700
Advertising	3,500	3,500
Printing & Binding	8,500	10,000
Travel	11,125	11,125
Purchased Services-Substitutes	22,100	22,100
Total	\$174,625	\$174,925

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.

	2018-2019 Budget	2019-2020 Budget
General Supplies	\$26,675	\$31,380
Books & Periodicals	5,690	5,540
Software Subscriptions & Licenses	2,500	2,500
Total	\$35,065	\$39,420

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.

	2018-2019 Budget	2019-2020 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.

	2018-2019 Budget	2019-2020 Budget
Dues and Fees	\$30,425	\$30,425
Other Expense-Administrative	12,000	12,000
Other Expense – Building Principals	11,469	12,969
Other Expense – School Board	12,000	12,000
Other Expense – Tax Collection	1,000	1,000
Total	\$66,894	\$68,394

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019 Budget	2019-2020 Budget
Nurses' Salaries	\$493,623	\$493,485
Secretarial/Clerical Salaries	5,792	5,966
Total	\$499,415	\$499,451

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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.

	2018-2019 Budget	2019-2020 Budget
Fringe Benefits	\$122,869	\$100,811
Social Security	38,206	38,208
Retirement	170,701	173,742
Other	12,926	12,927
Total	\$344,702	\$325,688

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

	2018-2019 Budget	2019-2020 Budget
Dental Hygienist Services	\$8,090	\$8,115

400 Purchased Property Services: Those services provided by an outside agency, firm or individual to repair or maintain equipment used in the health services programs. Also included in this account is money for pre-employment physicals and administrative annual physicals.

	2018-2019 Budget	2019-2020 Budget
Repairs and Maintenance	\$100	\$0

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

SUPPORT SERVICES - 2000 SERIES

2400 SUPPORT SERVICES-PUPIL HEALTH - continued

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

	2018-2019 Budget	2019-2020 Budget
Substitute Nurses	<u>\$27,500</u>	<u>\$27,500</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.

	2018-2019 Budget	2019-2020 Budget
General Supplies	<u>\$18,785</u>	<u>\$25,085</u>
Software Subscriptions & Licenses	<u>10,801</u>	<u>10,901</u>
Total	\$29,586	\$35,986

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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, Accounts Payable Clerk, and Receptionist.

	2018-2019 Budget	2019-2020 Budget
Administrative Salaries	\$330,558	\$338,712
Secretarial/Clerical Salaries	318,907	329,323
Total	\$649,465	\$668,035

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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.

	2018-2019 Budget	2019-2020 Budget
Fringe Benefits	\$99,441	\$74,340
Social Security	44,002	45,371
Retirement	216,536	227,098
Other	13,284	13,369
Total	\$373,263	\$360,178

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.

	2018-2019 Budget	2019-2020 Budget
Administrative Services-Business Office	\$18,522	\$18,522
Audit Services	19,000	19,000
Technical Services-Business Office	38,000	38,000
Total	\$75,522	\$75,522

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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 money to provide vehicle insurance for the district's fleet of vehicles

	2018-2019 Budget	2019-2020 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.

	2018-2019 Budget	2019-2020 Budget
General Supplies	\$6,500	\$6,500
Books and Periodicals	1,500	1,500
Software Subscriptions & Licenses	7,000	7,000
Total	\$15,000	\$15,000

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.

	2018-2019 Budget	2019-2020 Budget
Equipment - New	\$10,000	\$10,000

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

	2018-2019 Budget	2019-2020 Budget
Membership Dues & Fees	\$4,500	\$4,500
Delinquent Tax Collection Fees	9,500	33,225
Miscellaneous Other Fees	2,650	2,650
Total	\$16,650	\$40,375

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019 Budget	2019-2020 Budget
Director of Plant Operations	\$123,480	\$126,937
Secretarial/Clerical	49,440	50,923
Grounds Maintenance/Mechanics	425,439	435,100
Custodians	1,198,613	1,327,322
Custodial Supervisors	200,640	240,940
Custodial/Maintenance Substitutes	18,630	18,630
Total	\$2,016,242	\$2,199,852

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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.

	2018-2019 Budget	2019-2020 Budget
Fringe Benefits	\$691,468	\$752,955
Social Security	154,237	169,874
Retirement	673,264	755,441
Other	17,302	18,649
Total	\$1,536,271	\$1,696,919

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

	2018-2019 Budget	2019-2020 Budget
Professional Services-Plant Operations	\$5,120	\$13,500
Building Security Services	214,000	196,705
Crossing Guard Services	13,000	30,000
Total	\$232,120	\$240,205

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019 Budget	2019-2020 Budget
Trash Disposal Services	\$52,493	\$52,493
Custodial Services	209,470	11,810
Outside Services-Landscaping	11,000	50,000
Water/Sewer	169,157	179,000
Outside Services-Repairs & Maintenance	542,494	520,901
Building/Equipment Rental	267,553	274,203
Exterminating Services	12,295	12,000
Total	\$1,264,462	\$1,100,407

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.

	2018-2019 Budget	2019-2020 Budget
Property & Liability Insurance	\$265,000	\$265,000
Advertising	900	1,000
Travel	6,072	1,500
Total	\$271,972	\$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.

	2018-2019 Budget	2019-2020 Budget
General Supplies	\$20,512	\$22,300
Supplies – Grounds	90,750	92,000
Supplies – Buildings	324,426	335,000
Natural Gas	222,264	222,000
Electricity	734,924	734,000
Propane	8,000	20,000
Books/Periodicals	305	100
Total	\$1,401,181	\$1,425,400

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

SUPPORT SERVICES - 2000 SERIES

2600 OPERATING & MAINTENANCE OF PLANT SERVICES - continued

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

	2018-2019	2019-2020
	Budget	Budget
Equipment – New	\$28,374	\$49,000
Equipment – Replacement	97,535	105,000
Total	\$125,909	\$154,000

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

	2018-2019	2019-2020
	Budget	Budget
Dues and Fees	\$45,039	\$26,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019 Budget	2019-2020 Budget
Secretarial/Clerical	\$42,192	\$43,458
Supervisor of Transportation	85,946	88,524
Total	\$128,138	\$131,982

200 **Employee Benefits:** Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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.

	2018-2019 Budget	2019-2020 Budget
Fringe Benefits	\$41,696	\$41,857
Social Security	9,803	10,097
Retirement	43,797	45,917
Other	747	765
Total	\$96,043	\$98,636

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.

	2018-2019 Budget	2019-2020 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.

	2018-2019 Budget	2019-2020 Budget
Repairs and Maintenance	\$2,500	\$2,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019 Budget	2019-2020 Budget
Contracted Student Transportation	\$4,904,717	\$4,949,255
Liability Insurance	45,000	45,000
Travel	500	500
Total	\$4,950,217	\$4,994,755

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

	2018-2019 Budget	2019-2020 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.

	2018-2019 Budget	2019-2020 Budget
Equipment – New	\$25,000	\$25,000

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

	2018-2019 Budget	2019-2020 Budget
Dues and Fees	\$1,500	\$1,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019 Budget	2019-2020 Budget
Supervisors and Technicians	\$689,006	\$709,223
Secretarial/Clerical	62,427	64,300
Total	\$751,433	\$773,523

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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.

	2018-2019 Budget	2019-2020 Budget
Fringe Benefits	\$179,000	\$192,482
Social Security	57,486	59,173
Retirement	251,205	263,473
Other	14,238	14,339
Total	\$501,929	\$529,467

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.

	2018-2019 Budget	2019-2020 Budget
Professional Services-Human Resources	\$26,250	\$10,000
Technical Services-Information Systems	105,000	105,000
Total	\$131,250	\$115,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019 Budget	2019-2020 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	12,575	5,100
Printing & Binding	1,000	1,000
Travel	14,500	14,500
Total	\$177,974	\$170,499

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

	2018-2019 Budget	2019-2020 Budget
General Supplies-Information Systems	\$50,000	\$64,000
General Supplies-Human Resources	2,000	2,000
General Supplies – Programming Svcs.	1,000	1,000
Toner Cartridges	10,000	10,000
Security System Supplies	25,000	25,000
Software Subscriptions & Licenses	243,000	290,365
Books and Periodicals	1,150	1,150
Total	\$332,150	\$393,515

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

	2018-2019 Budget	2019-2020 Budget
Computers & Peripherals – New	\$351,500	\$361,500
Computers & Peripherals- Replacement	34,876	34,876
Total	\$386,376	\$396,376

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

	2018-2019 Budget	2019-2020 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 2019-2020**

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.

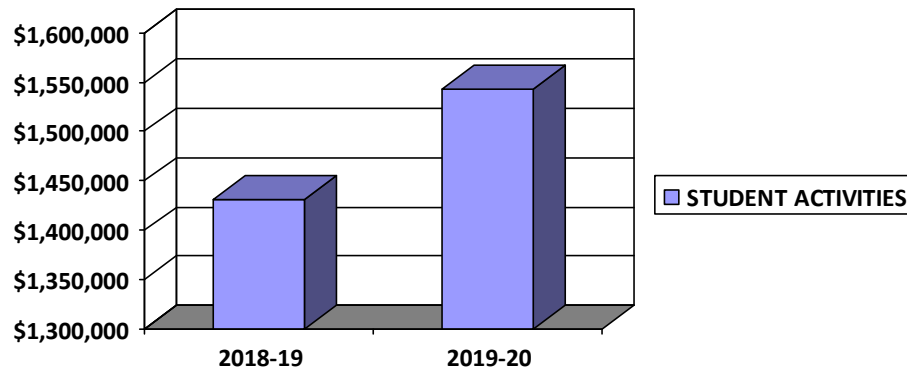
	2018-2019 Budget	2019-2020 Budget
Chester County I.U. Core Budget	\$37,551	\$37,551
Total	\$37,551	\$37,551

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2019-2020**

OPERATION OF NON-INSTRUCTIONAL SERVICES – 3000 SERIES

ACCOUNT	BUDGET 2018-2019	BUDGET 2019-2020	PERCENT INCREASE/ DECREASE
3200 STUDENT ACTIVITIES	\$1,431,132	\$1,542,482	7.78%
TOTAL NON-INSTRUCTIONAL 3000 SERIES	\$1,431,132	\$1,542,482	7.78%

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



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2019-2020
COMPARISON OF EXPENDITURES
OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2017-2018	2018-2019	2019-2020	CHANGE OVER BUDGET	
		ACTUAL	BUDGET	BUDGET	\$	%
<u>3200 STUDENT ACTIVITIES</u>						
100	Personnel Services-Salaries	\$ 679,117	\$ 701,087	\$ 723,656	\$ 22,569	3.22%
200	Personnel Services-Employee Benefits	297,829	329,880	407,890	78,010	23.65%
300	Purchased Professional and Technical Services	105,996	101,209	101,751	542	0.54%
400	Purchased Property Services	1418	3,000	3,000	0	0.00%
500	Other Purchased Services	121,819	120,164	126,481	6,317	5.26%
600	Supplies	109,130	116,221	119,833	3,612	3.11%
700	Property	10,508	19,311	19,111	(200)	-1.03%
800	Other Objects	77,608	40,260	40,760	500	1.24%
TOTAL STUDENT ACTIVITIES		1,403,425	1,431,132	1,542,482	111,350	7.78%
3000 - TOTAL		<u>\$ 1,403,425</u>	<u>\$ 1,431,132</u>	<u>\$ 1,542,482</u>	<u>\$ 111,350</u>	<u>7.78%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019 Budget	2019-2020 Budget
High School Athletic Director	\$104,020	\$106,933
Co-Curricular Supplemental Contracts	180,719	197,411
Athletic Supplemental Contracts	383,525	385,505
Secretarial/Clerical	32,823	33,807
Total	\$701,087	\$723,656

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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.

	2018-2019 Budget	2019-2020 Budget
Fringe Benefits	\$41,047	\$18,513
Social Security	53,634	75,567
Retirement	234,372	312,964
Other	827	846
Total	\$329,880	\$407,890

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

	2018-2019 Budget	2019-2020 Budget
Athletic Officials	\$42,726	\$42,268
Athletic Trainer	49,000	49,000
Security Services - Athletic Fields	6,000	7,000
Other Professional Services	3,483	3,483
Total	\$101,209	\$101,751

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019 Budget	2019-2020 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.

	2018-2019 Budget	2019-2020 Budget
Contracted Carriers - Co-Curricular	<u>\$98,014</u>	<u>\$103,631</u>
Liability Insurance	15,000	15,000
Travel	6,350	6,350
Security Services	500	1,000
Printing	<u>300</u>	<u>500</u>
Total	<u>\$120,164</u>	<u>\$126,481</u>

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

	2018-2019 Budget	2019-2020 Budget
General Supplies - Co-Curricular	<u>\$3,700</u>	<u>\$5,700</u>
Supplies - Band/Orchestra	13,500	13,500
Supplies - Middle School Athletics	17,771	19,283
Supplies - High School Musical	5,500	5,500
Supplies - High School Athletics	75,000	75,000
Books and Periodicals	<u>750</u>	<u>850</u>
Total	<u>\$116,221</u>	<u>\$119,833</u>

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

	2018-2019 Budget	2019-2020 Budget
Equipment - New-Athletics	<u>\$9,111</u>	<u>\$9,111</u>
Equipment - New-Band	10,200	10,000
Total	<u>\$19,311</u>	<u>\$19,111</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019	2019-2020
	Budget	Budget
Fees - Co-Curricular	\$7,500	\$7,000
Fees - Middle School Athletics	8,759	8,759
Fees - High School Athletics	19,000	19,000
Other Expense - Middle School Athletics	1,001	1,001
Other Expense - High School Athletics	4,000	5,000
Total	\$40,260	\$40,760

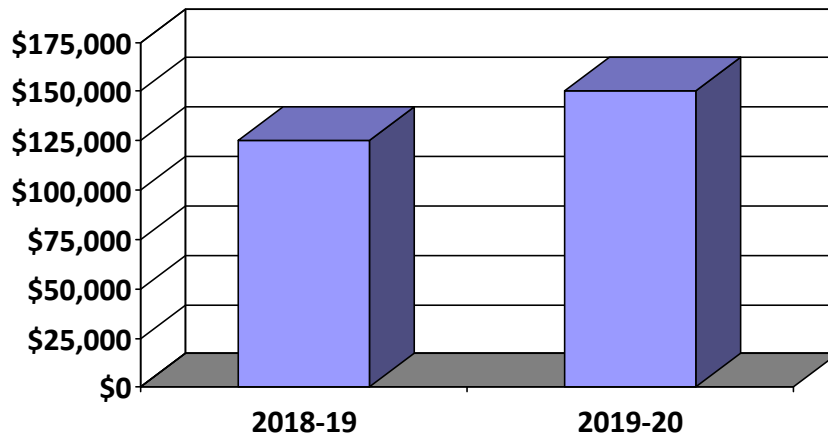
**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2019-2020**

FACILITIES ACQUISITION, CONSTRUCTION & IMPROVEMENT SVCS. – 4000 SERIES

ACCOUNT	BUDGET 2018-2019	BUDGET 2019-2020	PERCENT INCREASE/ DECREASE
4600 EXISTING BUILDING IMPROVEMENT	\$125,000	\$150,000	20.00%
TOTAL FACILITIES 4000 SERIES	\$125,000	\$150,000	20.00%

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 FINAL BUDGET 2019-2020
COMPARISON OF EXPENDITURES
FACILITIES ACQUISITION, CONSTRUCTION & IMPROVEMENT SVCS. - 4000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>4600 EXISTING BUILDING IMPROVEMENT</u>						
400	Purchased Property Services	91,771	125,000	150,000	25,000	20.00%
TOTAL EXISTING BUILDING IMPROVEMENT		91,771	125,000	150,000	25,000	20.00%
4000 - TOTAL		<u>\$ 91,771</u>	<u>\$ 125,000</u>	<u>\$ 150,000</u>	<u>\$ 25,000</u>	<u>20.00%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

**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.

	2018-2019 Budget	2019-2020 Budget
Outside Maint.-Bldg. Improvements	<u>\$125,000</u>	<u>\$150,000</u>

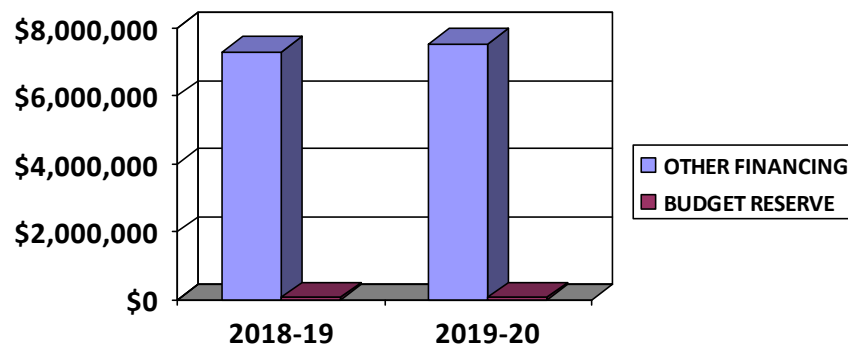
**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2019-2020**

OTHER EXPENDITURES & FINANCING USES – 5000 SERIES

ACCOUNT	BUDGET 2018-2019	BUDGET 2019-2020	PERCENT INCREASE/ DECREASE
5100 DEBT SERVICE/OTHER FINANCING USES	\$7,274,216	\$7,516,703	3.33%
5900 BUDGET RESERVE	90,000	90,000	0.00%
TOTAL OTHER EXP. & FINANCING USES- 5000 SERIES	\$7,364,216	\$7,606,703	3.29%

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

OTHER OUTLAYS



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2019-2020
COMPARISON OF EXPENDITURES
OTHER EXPENDITURES & FINANCING USES - 5000 SERIES**

FUNCTION/ OBJECT		2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET	CHANGE OVER BUDGET	
DESCRIPTION					\$	%
<u>5100 DEBT SERVICE/OTHER FINANCING USES</u>						
800	Serial Bonds-Interest	\$ 1,578,093	\$ 1,344,216	\$ 1,501,703	\$ 157,487	11.72%
900	Serial Bonds-Principal	17,925,000	5,930,000	6,015,000	85,000	1.43%
TOTAL DEBT SERVICE/OTHER FINANCING USES		19,503,093	7,274,216	7,516,703	242,487	3.33%
<u>5200 INTERFUND TRANSFERS</u>						
930	Capital Reserve	3,485,877	0	0	0	0.00%
TOTAL INTERFUND TRANSFERS		3,485,877	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>\$ 22,988,970</u>	<u>\$ 7,364,216</u>	<u>\$ 7,606,703</u>	<u>\$ 242,487</u>	<u>3.29%</u>
TOTAL ALL FUNCTIONS						
		<u>\$ 96,522,778</u>	<u>\$ 86,202,659</u>	<u>\$ 88,204,587</u>	<u>\$ 2,001,928</u>	<u>2.32%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019 Budget	2019-2020 Budget
2006 Emmaus Interest - Variable	\$65,718	\$0
2011 Emmaus Interest - Variable	114,369	0
2010 GOB Interest	665,131	0
2012 GOB Interest	50,500	20,600
2013 GOB Interest	63,750	0
2015 GOB Interest	182,223	159,223
2016 GOB Interest	184,525	145,500
2018 GOB Interest	0	129,925
2018A GOB Interest	0	301,805
2018AA GOB Interest	0	738,650
Bank Fees	18,000	6,000
Total	\$1,344,216	\$1,501,703

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

	2018-2019 Budget	2019-2020 Budget
2006 Emmaus Principal	\$435,000	\$0
2011 Emmaus Principal	5,000	0
2010 GOB Principal	10,000	0
2012 GOB Principal	1,495,000	1,030,000
2013 GOB Principal	2,125,000	0
2015 GOB Principal	575,000	625,000
2016 GOB Principal	1,285,000	1,330,000
2018 GOB Principal	0	395,000
2018A GOB Principal	0	5,000
2018AA GOB Principal	0	2,630,000
Total	\$5,930,000	\$6,015,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2019-2020**

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.

	2018-2019	2019-2020
	Budget	Budget
Budgetary Reserve	<u>\$90,000</u>	<u>\$90,000</u>



INFORMATIONAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2019-2020
FIVE YEAR COMPARISON OF REVENUES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET
<u>6000 LOCAL SOURCES</u>						
6111	Current Taxes - Real Estate	\$ 53,935,825	\$ 55,409,613	\$ 56,609,086	\$ 57,934,718	\$ 59,106,094
6112	Interim Taxes	364,777	219,503	234,855	300,000	300,000
6113	Utility Taxes	67,897	66,788	63,481	70,000	64,500
6151	Earned Income Tax	4,428,024	4,619,000	4,568,266	4,400,000	4,570,000
6153	Transfer Taxes	979,140	1,103,477	916,919	900,000	900,000
6411	Delinquent Taxes	1,929,914	1,727,732	2,071,464	1,775,000	1,775,000
6510	Investment Earnings	81,791	153,564	415,193	325,000	520,000
6710	Revenue from Athletic Admissions	25,721	25,579	25,602	30,000	30,000
6832	Federal IDEA Pass-Through Revenue	548,153	621,876	705,482	535,002	500,000
6910	Rentals	54,579	86,836	90,682	70,863	70,863
6920	Contributions and Donations	241,329	177,412	91,722	25,000	25,000
6940	Tuition from Patrons	23,182	29,405	22,735	17,500	17,500
6960	Services Provided Other Local Governments	97,487	119,662	80,973	95,000	95,000
6990	Refunds and Other Miscellaneous Revenue	64,436	86,405	66,948	70,000	70,000
TOTAL LOCAL SOURCES		62,842,255	64,446,851	65,963,408	66,548,083	68,043,957
<u>7000 STATE SOURCES</u>						
7110	Basic Education Funding	5,304,197	5,553,453	5,651,665	5,804,224	5,951,408
7160	Tuition for Orphans	20,890	22,899	28,768	0	0
7200	Other State Subsidies	2,701	3,518	1,771	0	0
7271	Special Education Funds for School-Aged Pupils	1,796,196	1,812,011	1,850,375	1,880,469	1,956,234
7310	Transportation (Public/Nonpublic)	1,477,298	1,503,572	1,480,781	1,400,000	1,400,000
7320	Rental & Sinking Fund Payments Reimbursement	478,304	438,141	486,728	462,239	493,829
7330	Health Services Reimbursement	85,262	85,538	85,424	86,000	86,000
7340	State Property Tax Reduction Allocation	1,410,703	1,457,389	1,436,354	1,439,156	1,456,490
7505	Ready to Learn Block Grant	400,617	400,617	400,617	400,617	400,617
7810	State Share of Social Security & Medicare Taxes	1,061,348	1,082,919	1,102,443	1,182,693	1,211,946
7820	State Share of Retirement Contributions	3,617,746	4,374,018	4,857,630	5,217,009	5,484,336
TOTAL STATE SOURCES		15,655,262	16,734,075	17,382,556	17,872,407	18,440,860
<u>8000 FEDERAL SOURCES</u>						
8514	Title I - Improving Academic Achievement	465,515	657,232	679,382	706,544	595,000
8515	Title II - Improving Teacher Quality	128,702	119,175	116,308	110,725	115,325
8516	Title III - Language Instruction for LEP Students	174,883	154,234	116,305	142,570	125,115
8517	Title IV - 21st Century Schools	0	0	13,670	13,000	40,000
8810	School-Based Access Medicaid Reimbursement	183,370	0	0	80,000	115,000
8820	Medical Asst. Reimb. For Admin. Claiming	21,040	15,011	17,410	15,000	15,000
TOTAL FEDERAL SOURCES		973,510	945,652	943,075	1,067,839	1,005,440
<u>9000 OTHER SOURCES</u>						
9120	Proceeds from Refunding Bonds	17,820,661	0	11,425,000	0	0
9130	Bond Premiums	462,780	0	934,662	0	0
9330	Capital Funds Project Transfers	50,532	0	0	0	0
9400	Sale of Capital Assets	0	0	6,900	0	0
TOTAL OTHER SOURCES		18,333,973	0	12,366,562	0	0
<u>0000 OTHER APPROPRIATIONS</u>						
0000	Fund Balance Appropriation	0	0	0	714,330	714,330
0000	Capital Projects Funds Transfers	0	0	0	0	0
TOTAL OTHER APPROPRIATIONS		0	0	0	714,330	714,330
TOTAL ALL REVENUES		\$ 97,805,000	\$ 82,126,577	\$ 96,655,602	\$ 86,202,659	\$ 88,204,587

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2019-2020
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET
<u>1100 REGULAR PROGRAMS</u>						
	100 Personnel Services-Salaries	\$ 17,256,984	\$ 17,858,765	\$ 18,152,565	\$ 18,732,089	\$ 19,195,572
	200 Personnel Services-Employee Benefits	10,367,770	11,673,322	11,141,888	12,809,662	13,077,507
	300 Purchased Professional and Technical Services	118,001	62,667	87,862	220,582	172,649
	400 Purchased Property Services	1,379	2,859	1,056	4,500	3,500
	500 Other Purchased Services	3,450,384	3,582,722	3,633,162	3,739,756	3,861,233
	600 Supplies	449,818	519,951	480,529	531,300	473,221
	700 Property	36,696	60,484	23,350	21,056	27,600
	800 Other Objects	8,153	7,903	705	0	0
TOTAL REGULAR PROGRAMS		31,689,185	33,768,673	33,521,118	36,058,945	36,811,282
<u>1200 SPECIAL PROGRAMS</u>						
	100 Personnel Services-Salaries	2,577,777	2,628,944	2,663,350	2,705,186	2,677,261
	200 Personnel Services-Employee Benefits	1,536,602	1,703,398	1,599,315	1,837,869	1,851,194
	300 Purchased Professional and Technical Services	5,726,191	5,195,746	4,610,330	5,417,751	5,347,751
	400 Purchased Property Services	0	0	0	2,000	2,000
	500 Other Purchased Services	2,794,659	3,187,677	2,830,131	3,084,934	3,084,789
	600 Supplies	46,742	60,753	42,518	46,999	46,999
	700 Property	11,515	18,603	15,809	20,000	20,000
	800 Other Objects	495	0	0	4,500	4,500
TOTAL SPECIAL PROGRAMS		12,693,980	12,795,121	11,761,452	13,119,239	13,034,494
<u>1300 VOCATIONAL PROGRAMS</u>						
	500 Other Purchased Services	1,554,396	1,705,566	1,748,113	1,827,709	2,001,205
TOTAL VOCATIONAL PROGRAMS		1,554,396	1,705,566	1,748,113	1,827,709	2,001,205
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
	100 Personnel Services-Salaries	35,745	45,190	41,790	0	0
	200 Personnel Services-Employee Benefits	12,397	17,226	16,912	0	0
	300 Purchased Professional and Technical Services	9,457	10,013	16,065	57,753	57,753
	500 Other Purchased Services	128,074	225,986	103,853	218,943	118,943
	600 Supplies	7,890	3,872	4,130	0	0
	800 Other Objects	6,512	6,676	1,547	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS		200,074	308,963	184,296	276,696	176,696
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
	300 Purchased Professional and Technical Services	3,856	641	671	0	0
TOTAL NONPUBLIC SCHOOL PROGRAMS		3,856	641	671	0	0
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
	100 Personnel Services-Salaries	1,286,070	1,296,472	1,354,764	1,404,535	1,403,084
	200 Personnel Services-Employee Benefits	729,922	809,689	807,107	993,100	964,997
	300 Purchased Professional and Technical Services	216,245	176,660	241,378	255,000	260,950
	500 Other Purchased Services	2,225	4,070	1,532	5,100	5,100
	600 Supplies	8,886	13,303	8,124	12,800	13,200
	700 Property	0	0	0	1,000	1,000
	800 Other Objects	0	40	405	750	750
TOTAL SUPPORT SERVICES-STUDENTS		2,243,348	2,300,234	2,413,311	2,672,285	2,649,081

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2019-2020
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,036,510	1,030,279	1,130,109	1,169,088	1,208,643
200	Personnel Services-Employee Benefits	560,544	831,709	810,494	744,021	742,753
300	Purchased Professional and Technical Services	50,986	70,680	113,294	56,000	73,897
400	Purchased Property Services	2,208	2,248	2,742	3,100	3,800
500	Other Purchased Services	22,140	15,798	14,767	12,756	20,350
600	Supplies	378,125	437,581	382,564	315,315	616,184
700	Property	7,049	5,998	2,658	8,500	6,800
800	Other Objects	2,773	5,662	2,786	5,822	4,000
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		2,060,336	2,399,955	2,459,414	2,314,602	2,676,427
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,319,047	2,425,716	2,551,757	2,454,890	2,546,025
200	Personnel Services-Employee Benefits	1,169,962	1,358,891	1,323,292	1,446,436	1,510,141
300	Purchased Professional and Technical Services	229,794	174,581	219,932	316,625	316,625
500	Other Purchased Services	165,655	170,556	147,879	174,625	174,925
600	Supplies	26,168	25,080	32,856	35,065	39,420
700	Property	120	0	10,231	9,000	9,000
800	Other Objects	333,056	53,515	248,112	66,894	68,394
TOTAL SUPPORT SERVICES-ADMINISTRATION		4,243,801	4,208,339	4,534,059	4,503,535	4,664,530
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	508,769	525,173	494,456	499,415	499,451
200	Personnel Services-Employee Benefits	311,627	321,491	275,859	344,702	325,688
300	Purchased Professional and Technical Services	9,291	10,504	11,712	8,090	8,115
400	Purchased Property Services	0	568	0	100	0
500	Other Purchased Services	25,915	18,066	15,286	27,500	27,500
600	Supplies	29,615	24,866	22,383	29,586	35,986
700	Property	0	508	0	0	0
TOTAL SUPPORT SERVICES-PUPIL HEALTH		885,217	901,176	819,696	909,393	896,740
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	612,838	624,322	643,245	649,465	668,035
200	Personnel Services-Employee Benefits	275,115	326,168	317,328	373,263	360,178
300	Purchased Professional and Technical Services	46,299	32,547	42,647	75,522	75,522
500	Other Purchased Services	10,390	6,405	5,192	9,250	9,250
600	Supplies	5,858	10,445	4,806	15,000	15,000
700	Property	0	0	0	10,000	10,000
800	Other Objects	112,433	94,211	112,059	16,650	40,375
TOTAL SUPPORT SERVICES-BUSINESS		1,062,934	1,094,098	1,125,278	1,149,150	1,178,360
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	1,988,396	2,075,568	1,999,579	2,016,242	2,199,852
200	Personnel Services-Employee Benefits	1,331,316	1,473,990	1,330,220	1,536,271	1,696,919
300	Purchased Professional and Technical Services	143,510	167,535	195,843	232,120	240,205
400	Purchased Property Services	1,832,150	1,700,787	1,206,419	1,264,462	1,100,407
500	Other Purchased Services	209,640	215,162	210,137	271,972	267,500
600	Supplies	562,711	591,943	1,285,770	1,401,181	1,425,400
700	Property	109,505	129,932	125,870	125,909	154,000
800	Other Objects	25,665	35,511	14,991	45,039	26,500
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		6,202,892	6,390,428	6,368,828	6,893,196	7,110,783

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2019-2020
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	118,475	122,029	127,615	128,138	131,982
200	Personnel Services-Employee Benefits	79,650	88,858	81,949	96,043	98,636
300	Purchased Professional and Technical Services	1,775	36,193	0	2,000	2,000
400	Purchased Property Services	2,278	503	3,514	2,500	2,500
500	Other Purchased Services	4,763,646	4,637,180	4,731,320	4,950,217	4,994,755
600	Supplies	27,583	20,833	28,287	30,000	30,000
700	Property	0	0	15,037	25,000	25,000
800	Other Objects	567	1,029	646	1,500	1,500
TOTAL STUDENT TRANSPORTATION		<u>4,993,974</u>	<u>4,906,625</u>	<u>4,988,368</u>	<u>5,235,398</u>	<u>5,286,373</u>
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	790,218	743,711	761,124	751,433	773,523
200	Personnel Services-Employee Benefits	409,963	477,871	470,320	501,929	529,467
300	Purchased Professional and Technical Services	115,272	105,449	116,472	131,250	115,000
400	Purchased Property Services	0	482	(5,805)	0	0
500	Other Purchased Services	199,077	137,676	153,522	177,974	170,499
600	Supplies	248,542	285,232	289,418	332,150	393,515
700	Property	205,108	224,674	292,235	386,376	396,376
800	Other Objects	2,706	10	2,094	3,500	3,500
TOTAL SUPPORT SERVICES-CENTRAL		<u>1,970,887</u>	<u>1,975,105</u>	<u>2,079,382</u>	<u>2,284,612</u>	<u>2,381,880</u>
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	34,748	34,581	34,626	37,551	37,551
TOTAL OTHER SUPPORT SERVICES		<u>34,748</u>	<u>34,581</u>	<u>34,626</u>	<u>37,551</u>	<u>37,551</u>
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
100	Personnel Services-Salaries	624,077	658,144	679,117	701,087	723,656
200	Personnel Services-Employee Benefits	218,540	286,353	297,829	329,880	407,890
300	Purchased Professional and Technical Services	91,162	93,377	105,996	101,209	101,751
400	Purchased Property Services	35	0	1,418	3,000	3,000
500	Other Purchased Services	100,780	107,437	121,819	120,164	126,481
600	Supplies	69,099	140,932	109,130	116,221	119,833
700	Property	7,481	21,099	10,508	19,311	19,111
800	Other Objects	75,055	69,041	77,608	40,260	40,760
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES		<u>1,186,230</u>	<u>1,376,383</u>	<u>1,403,425</u>	<u>1,431,132</u>	<u>1,542,482</u>
<u>4000 FACILITIES ACQ., CONST. & IMPROV. SERVICES</u>						
400	Purchased Property Services	78,808	63,153	91,771	125,000	150,000
TOTAL FACILITIES ACQ., CONST. & IMPROV. SERVICES		<u>78,808</u>	<u>63,153</u>	<u>91,771</u>	<u>125,000</u>	<u>150,000</u>
<u>5100 OTHER EXPENDITURES & FINANCING USES</u>						
800	Serial Bonds-Interest	2,061,193	1,678,589	1,578,093	1,344,216	1,501,703
900	Serial Bonds-Principal	23,395,000	5,675,000	17,925,000	5,930,000	6,015,000
930	Fund Transfers	1,036,987	299,498	3,485,877	0	0
TOTAL OTHER EXPENDITURES & FINANCING USES		<u>26,493,180</u>	<u>7,653,087</u>	<u>22,988,970</u>	<u>7,274,216</u>	<u>7,516,703</u>
<u>5900 BUDGETARY RESERVE</u>						
800	Budget Reserve	0	0	0	90,000	90,000
TOTAL BUDGETARY RESERVE		<u>0</u>	<u>0</u>	<u>0</u>	<u>90,000</u>	<u>90,000</u>
TOTAL ALL FUNCTIONS		<u><u>\$ 97,597,846</u></u>	<u><u>\$ 81,882,128</u></u>	<u><u>\$ 96,522,778</u></u>	<u><u>\$ 86,202,659</u></u>	<u><u>\$ 88,204,587</u></u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2019-2020
FIVE YEAR COMPARISON OF EXPENDITURES BY OBJECT**

OBJECT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET
100 Salaries	\$ 29,154,907	\$ 30,034,313	\$ 30,599,473	\$ 31,211,568	\$ 32,027,084
200 Employee Benefits	17,003,408	19,368,967	18,472,513	21,013,176	21,565,370
300 Purchased Prof. Svcs.	6,761,839	6,136,593	5,762,202	6,873,902	6,772,218
400 Purchased Property Svcs.	1,909,973	1,770,599	1,301,115	1,404,662	1,265,207
500 Other Purchased Svcs.	13,468,613	14,048,882	13,751,338	14,658,451	14,900,080
600 Supplies	1,861,037	2,134,791	2,690,514	2,865,617	3,208,758
700 Property	377,474	461,298	495,699	626,152	668,887
800 Other Objects	2,628,608	1,952,187	2,039,047	1,619,131	1,781,982
900 Other Financing Uses	24,431,987	5,974,498	21,410,877	5,930,000	6,015,000
TOTAL ALL OBJECTS	<u>\$ 97,597,846</u>	<u>\$ 81,882,128</u>	<u>\$ 96,522,778</u>	<u>\$ 86,202,659</u>	<u>\$ 88,204,587</u>

FIVE YEAR COMPARISON OF BENEFITS EXPENDITURES BY OBJECT

OBJECT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET
213 Life Insurance	\$ 26,244	\$ 26,737	\$ 27,073	\$ 27,523	\$ 28,257
214 Income Protection Ins.	54,367	54,672	55,320	61,913	63,546
215 Eye Care Insurance	93,891	82,231	84,403	88,376	85,924
220 Social Security Contrib.	2,137,327	2,209,298	2,253,688	2,365,386	2,464,602
230 PSERS Retirement Contrib.	7,426,005	8,911,596	9,827,822	10,434,027	10,983,361
240 Tuition Reimbursement	165,447	223,438	210,001	234,000	234,000
250 Unemployment Comp.	22,678	6,324	9,238	38,323	39,365
260 Workers' Compensation	158,200	191,095	160,976	152,485	189,992
271 Self-Insurance Medical Ben.	4,832,027	5,357,689	4,131,775	5,213,976	5,105,614
272 Self-Insurance Dental Ben.	480,294	479,340	325,270	451,954	460,744
276 Self-Insurance Prescription Ben.	1,606,928	1,826,547	1,386,947	1,865,213	1,829,965
290 Other Current Employee Benefits	0	0	0	80,000	80,000
TOTAL ALL BENEFITS	<u>\$ 17,003,408</u>	<u>\$ 19,368,967</u>	<u>\$ 18,472,513</u>	<u>\$ 21,013,176</u>	<u>\$ 21,565,370</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2019-2020**

Historical Analysis of Millage Rate

<u>Year</u>	<u>Millage Rate</u>	<u>Inc. %</u>
2010-11	24.7781	3.44%
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%

Historical Analysis of Real Estate Tax Levy

<u>Year</u>	<u>R.E. Tax Levy</u>	<u>Inc. \$</u>
2010-11	51,025,224	\$1,020,728
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

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2019-2020**

Real Estate Tax Collections Analysis

<u>Year</u>	<u>Assessment</u>	<u>Millage</u>	<u>Levied</u>	<u>Percentage</u>	<u>Collections</u>
2009-10	2,087,547,878	23.9537	50,004,496	95.9%	47,974,470
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	96.1%	60,562,584

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2019-2020**

Historical Analysis of Real Estate Assessments

<u>Year</u>	<u>Assessment</u>	<u>Inc. %</u>
2010-11	2,059,287,174	-1.4%
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%

Historical Analysis of STEB Market Values

<u>Year</u>	<u>STEB Market Vlaue</u>	<u>Inc. %</u>
2010-11	2,783,930,893	4.9%
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	TBA	

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2019-2020**

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	173,945,240	1,445	629,700,090	3,153
Agriculture	0	0	5,708,730	20
Industrial	991,720	5	20,729,470	16
Commercial	70,692,250	206	136,909,942	324
Act 319/515	1,370,540	46	10,482,431	305
Mobile Homes	0	0	2,139,850	120
Total	246,999,750	1,702	805,670,513	3,938

<u>Classification</u>	<u>Kennett Twp.</u>	<u>Parcels</u>	<u>Independent No. 1</u>	<u>Parcels</u>
Residential	643,941,350	2,696	108,121,080	622
Agriculture	9,047,520	31	0	0
Industrial	9,038,890	8	2,401,970	3
Commercial	128,664,180	156	69,850,940	60
Act 319/515	11,081,435	266	1,073,150	24
Mobile Homes	325,830	16	0	0
Total	802,099,205	3,173	181,447,140	709

<u>Classification</u>	<u>Total District</u>	<u>Parcels</u>
Residential	1,555,707,760	7,916
Agriculture	14,756,250	51
Industrial	33,162,050	32
Commercial	406,117,312	746
Act 319/515	24,007,556	641
Mobile Homes	2,465,680	136
Total	2,036,216,608	9,522

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2019-2020**

Tax Duplicate Analysis by Municipality

<u>Year</u>	<u>Kennett Boro</u>	<u>Inc. %</u>	<u>New Garden Twp.</u>	<u>Inc. %</u>
2010-11	227,091,640	0.38%	853,258,954	-3.11%
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%

<u>Year</u>	<u>Kennett Twp.</u>	<u>Inc. %</u>	<u>Independent No. 1</u>	<u>Inc. %</u>
2010-11	808,560,210	-0.38%	170,376,370	0.78%
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%

<u>Year</u>	<u>Total District</u>	<u>Inc. %</u>
2010-11	2,059,287,174	-1.35%
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%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2019-2020**

Principal Taxpayers

<u>Owner</u>	<u>Township</u>	<u>Type of Property</u>	<u>2019 Assessment</u>
Kendal Crosslands Comm	Kennett Twp.	Retirement Community	\$27,863,450
Kennett Exc Limited	Kennett Twp.	Commercial Offices	19,059,480
East Marlboro Associates	Independent No. 1	Retail Shopping Center	11,382,980
State Street Associates	Kennett Borough	Professional Offices	11,329,460
Marlborough Associates LP	Independent No. 1	Retail Shopping Center	10,155,200
Modern Mushroom Farms	New Garden Twp.	Agriculture	8,246,170
Kennett Center LP	Kennett Borough	Professional Offices	7,597,700
350 Scarlett Group	New Garden Twp.	Retail Shopping Center	6,534,970
Turks Head Health Services	Kennett Twp.	Professional Offices	5,643,640
Chatham Financial Corp	Kennett Twp.	Commercial Offices	5,372,020

Total			\$113,185,070
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Common Level Ratio

<u>Year</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Common Level Ratio</u>
2010	2,783,930,893	2,059,287,174	55.40%
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	TBA	2,036,216,608	TBA

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2019-2020**

Average Residential Assessment

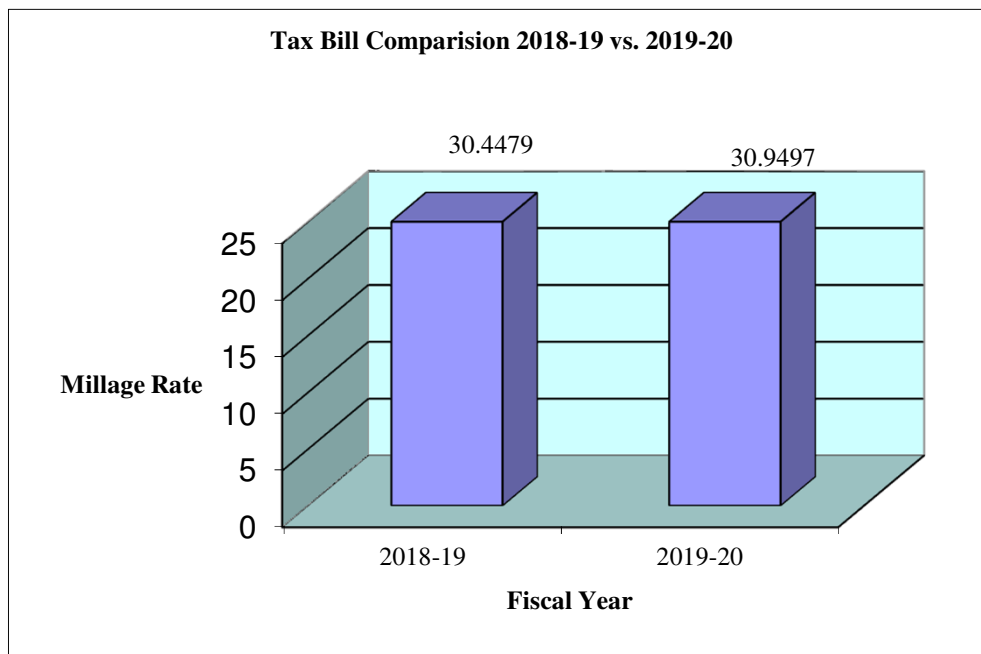
<u>Municipality</u>	<u>Residential Assessment</u>	<u>Parcels</u>	<u>Average Resident</u>
Kennett Boro	\$175,315,780	1,491	\$117,583
New Garden Twp.	642,322,371	3,578	179,520
Kennett Twp.	655,348,615	2,978	220,063
<u>Independent No. 1</u>	<u>109,194,230</u>	<u>646</u>	<u>169,031</u>
Total	\$1,582,180,996	8,693	\$182,006

2019-20 Average Homeowner Assessment \$182,006

Tax Bill Calculation:

Base Bill @ 2018-19 Millage (30.4479) \$5,542
 2019-20 Millage Increase @ .5018 Mills 91
 (Total Millage 2019-20 = 30.9497 Mills)

Total Average Tax Bill 2019-20 \$5,633



KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2019-2020

Property Tax Reference Table

Assessed Property Value	2018-2019 Property Tax	2019-2020 Property Tax	Tax Increase
100,000	3,045	3,095	50
125,000	3,806	3,869	63
150,000	4,567	4,642	75
175,000	5,328	5,416	88
200,000	6,090	6,190	100
225,000	6,851	6,964	113
250,000	7,612	7,737	125
275,000	8,373	8,511	138
300,000	9,134	9,285	151
325,000	9,896	10,059	163
350,000	10,657	10,832	176
375,000	11,418	11,606	188
400,000	12,179	12,380	201
425,000	12,940	13,154	213
450,000	13,702	13,927	226
475,000	14,463	14,701	238
500,000	15,224	15,475	251
525,000	15,985	16,249	263
550,000	16,746	17,022	276
575,000	17,508	17,796	289
600,000	18,269	18,570	301
625,000	19,030	19,344	314
650,000	19,791	20,117	326
675,000	20,552	20,891	339
700,000	21,314	21,665	351
725,000	22,075	22,439	364
750,000	22,836	23,212	376
775,000	23,597	23,986	389
800,000	24,358	24,760	401
825,000	25,120	25,534	414
850,000	25,881	26,307	427
875,000	26,642	27,081	439
900,000	27,403	27,855	452
925,000	28,164	28,628	464
950,000	28,926	29,402	477
975,000	29,687	30,176	489
1,000,000	30,448	30,950	502

Real Estate Tax Millage Rate	
2018-2019	30.4479
2019-2020	30.9497

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2019-2020**

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>
2011-12	2,035	981	1,271	4,287	62	1.47%
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 **	1,765	986	1,367	4,118	-27	-0.65%
2020-21 **	1,752	922	1,389	4,063	-55	-1.34%

* Actual enrollment as of September 2018

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

<p style="text-align: center;">Enrollment figures exclude students enrolled in Charter Schools, Cyber Charter Schools and out-of-district Special Education educational facilities.</p>
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**KENNETT CONSOLIDATED SCHOOL DISTRICT
2019-2020 BUILDING ALLOCATIONS**

<u>SCHOOL</u>	<u>PROJECTED 2019-2020 ENROLLMENT</u>	<u>WEIGHTING FACTOR</u>	<u>WEIGHTED ENROLLMENT</u>	<u>2019-2020 APPROPRIATION</u>
<u>KINDERGARTEN CENTER</u>				
Kindergarten	<u>280</u>	<u>1.00</u>	<u>280.00</u>	
Total (K)	280		280.00	\$45,091
			Special Request	\$0
			Copier Allowance	<u>\$21,000</u>
			TOTAL ALLOCATION	\$66,091
<u>BANCROFT</u>				
Grades 1 - 5	<u>426</u>	<u>1.00</u>	<u>426.00</u>	
Total (1-5)	426		426.00	\$68,603
			Special Request	\$0
			Copier Allowance	<u>\$29,000</u>
			TOTAL ALLOCATION	\$97,603
<u>GREENWOOD</u>				
Grades 1 - 5	<u>579</u>	<u>1.00</u>	<u>579.00</u>	
Total (1-5)	579		579.00	\$93,242
			Special Request	\$0
			Copier Allowance	<u>\$32,000</u>
			TOTAL ALLOCATION	\$125,242
<u>NEW GARDEN</u>				
Grades 1 - 5	<u>480</u>	<u>1.00</u>	<u>480.00</u>	
Total (1-5)	480		480.00	\$77,299
			Special Request	\$0
			Copier Allowance	<u>\$29,000</u>
			TOTAL ALLOCATION	\$106,299
<u>MIDDLE SCHOOL</u>				
Grade 6	313	1.00	313.00	\$50,406
Grades 7- 8	<u>673</u>	<u>1.45</u>	<u>975.85</u>	\$157,151
Total (6-8)	986		1,288.85	
			Special Request	\$0
			Copier Allowance	<u>\$50,000</u>
			TOTAL ALLOCATION	\$257,556
<u>HIGH SCHOOL</u>				
Grades 9 - 12	1367	1.70	2,323.90	\$374,241
			Special Request	\$0
			Copier Allowance	<u>\$65,000</u>
			TOTAL ALLOCATION	\$439,241
<hr/>				
Elementary	2,078		2,078.00	\$445,641
<u>Secondary</u>	<u>2,040</u>		<u>3,299.75</u>	<u>\$646,392</u>
Grand Total	4,118		5,377.75	\$1,092,033
Per Student Allocation \$161.04			Previous Year's Allocation	<u>\$1,040,219</u>
			Appropriation Increase	\$51,814
			Percentage Increase	5.0%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2019-2020**

Debt Service Schedule

<u>Description</u>		<u>8/15/2019</u>	<u>10/1/2019</u>	<u>2/15/2020</u>	<u>4/1/2020</u>	<u>Totals</u>
2012 General Obligation Bonds	Principal	0		1,030,000		1,030,000
Issue: \$9,975,000	Interest	10,300		10,300		20,600
	Bank Fees	500		500		1,000
2015 General Obligation Bonds	Principal	0		625,000		625,000
Issue: \$9,035,000	Interest	79,611		79,611		159,223
	Bank Fees	500		500		1,000
2016 General Obligation Bonds	Principal	0		1,330,000		1,330,000
Issue: \$8,760,000	Interest	72,750		72,750		145,500
	Bank Fees	500		500		1,000
2018 General Obligation Bonds	Principal		395,000		0	395,000
Issue: \$4,565,000	Interest		66,938		62,988	129,925
	Bank Fees		500		500	1,000
2018A General Obligation Bonds	Principal		5,000		0	5,000
Issue: \$6,860,000	Interest		150,928		150,878	301,805
	Bank Fees		500		500	1,000
2018AA General Obligation Bonds	Principal	2,630,000		0		2,630,000
Issue: \$19,785,000	Interest	369,325		369,325		738,650
	Bank Fees	500		500		1,000
Total						\$7,516,703

General Fund Totals by Accounting Codes:

General Obligation Bond Principal	\$6,015,000
General Obligation Bond Interest	\$1,501,703

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2019-2020**

Outstanding Debt Service Schedule

	2012	2015	2016	2018	2018	2018	
					Series A	Series AA	Annual
<u>Fiscal Year</u>	<u>\$9,975,000</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>
2019-20	1,050,600	784,223	1,475,500	524,925	306,805	3,368,650	7,510,703
2020-21		581,098	1,644,900	524,900	306,703	4,446,325	7,503,926
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	\$1,050,600	\$7,789,040	\$5,288,100	\$4,768,088	\$8,416,448	\$22,059,675	\$49,371,950

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2019-2020**

SCHOLASTIC APTITUDE TEST (SAT) MEAN SCORES

<u>Kennett High School</u>	<u>Reading</u>	<u>Math</u>	<u>Combined</u>
2009	500	498	998
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	1150
2018	572	575	1147

<u>National</u>	<u>Reading</u>	<u>Math</u>	<u>Combined</u>
2009	501	515	1016
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	1068

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.